PACIFIC POWER
A DIVISION OF PACIFICORP

825 NE Multnomah, Suite 2000
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May 28, 2020

VIA ELECTRONIC FILING

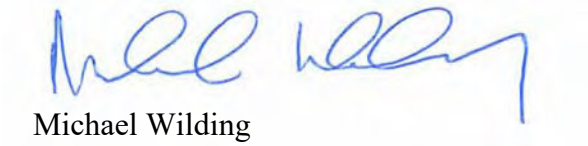
Public Utility Commission of Oregon
Attn: Filing Center
201 High Street SE, Suite 100
Salem, OR 97301-3398

RE: UE 374—PacifiCorp's Supplemental Direct Testimony, Exhibits and Studies Regarding Depreciation Rates for Coal-Fired Resources

PacifiCorp d/b/a Pacific Power encloses for filing its Supplemental Direct Testimony, Exhibits and Studies Regarding Depreciation Rates for Coal-Fired Resources. The testimony, exhibits, and studies were initially filed in docket UM 1968. With the exception of a minor modification to provide new exhibit numbers to coincide with the exhibit numbering in this proceeding, the documents are being submitted as they were filed in UM 1968.

Please direct any informal inquiries regarding this filing to Cathie Allen, Regulatory Affairs Manager, at (503) 813-5934.

Sincerely,



Michael Wilding
Director, Net Power Costs & Regulatory Policy

Enclosure

CERTIFICATE OF SERVICE

I certify that I delivered a true and correct copy of PacifiCorp's **Supplemental Direct Testimony, Exhibits and Studies Regarding Depreciation Rates for Coal-Fired Resources** on the parties listed below via electronic mail and/or or overnight delivery in compliance with OAR 860-001-0180.

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UE 374

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Dated this 28th day of May, 2020.

Katie Savarin
Coordinator, Regulatory Operations

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

UE 374

In the Matter of PACIFICORP d/b/a PACIFIC POWER, Request for a General Rate Revision.	**SUPPLEMENTAL DIRECT TESTIMONY, EXHIBITS AND STUDIES REGARDING DEPRECIATION RATES FOR COAL-FIRED RESOURCES**

On April 2, 2020, the Commission entered a Ruling granting PacifiCorp's Motion to Expand Scope and Supplement Filing. In that Ruling, the Commission allowed PacifiCorp to supplement its filing with testimony, exhibits, and studies relevant to PacifiCorp's depreciation rates for its coal-fired resources, which were previously filed in docket UM 1968.

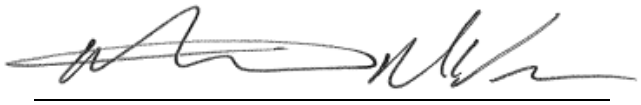
In accordance with that Ruling, PacifiCorp is now submitting the following documents from docket UM 1968, as previously identified in PacifiCorp's motion, as supplemental direct testimony, exhibits and studies in this case:

- Supplemental Direct Testimony of Nikki L. Kobliha on Depreciation Issues, PAC/1500 (consisting of docket UM 1968 Direct Testimony of Nikki L. Kobliha, PAC/100, Kobliha/8, line 7 – Kobliha/9, line 17).
- Supplemental Direct Testimony and Exhibits of John J. Spanos on Depreciation Issues, PAC/1600 – PAC/1605 (consisting of docket UM 1968 Supplemental Direct Testimony and Exhibits of John J. Spanos PAC/200 – PAC 203 and Supplemental Direct Testimony and Exhibits of John J. Spanos, PAC/600 – PAC/601).
- Supplemental Direct Testimony and Exhibits of Chad A. Teply on Depreciation Issues, PAC/1700 – PAC/1706 (consisting of docket UM 1968 Direct Testimony

and Exhibits of Chad A. Teply PAC/400 – PAC/402 and Supplemental Direct Testimony and Exhibits of Chad A. Teply, PAC/800 – PAC/803). Mr. Teply, however, is no longer employed by PacifiCorp. Mr. Robert Van Engelenhoven will be adopting Mr. Teply's testimony from docket UM 1968 on behalf of the Company for the purposes of the rate case. Mr. Van Engelenhoven is employed as Resource Development Director for PacifiCorp, and his business address is 1407 West North Temple, Suite 310, Salt Lake City, Utah 84116. Mr. Van Engelenhoven has a Bachelor of Science degree in Civil Engineering from Iowa State University, and is a licensed structural engineer in Utah and a licensed professional engineer in Wyoming. He has managed major capital projects for the Company for over 20 years.

- Supplemental Direct Testimony and Exhibits of Steven R. McDougal on Depreciation Issues, PAC/1800 – PAC/1802 (consisting of docket UM 1968 Supplemental Direct Testimony and Exhibits of Steven R. McDougal PAC/700 – PAC/702).
- Supplemental Exhibit PAC/1900 – Confidential Decommissioning Study for Hunter, Huntington, Dave Johnston, Jim Bridger, Naughton, Wyodak and Hayden plants (filed on January 16, 2020 in docket UM 1968).
- Supplemental Exhibit PAC/1901 – Confidential Decommissioning Study Update for Colstrip plant (filed on March 16, 2020 in docket UM 1968).

Respectfully submitted this 28th day of May, 2020.



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Docket No. UE 374
Exhibit PAC/1500
Witness: Nikki L. Kobliha

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

PACIFICORP

Supplemental Direct Testimony of Nikki L. Kobliha

(Filed as Exhibit PAC/100 in Docket UM 1968)

May 2020

Q. Is this a new issue in relation to the steam generating facilities?

A. No. This issue was identified in previous studies where PacifiCorp proposed to include projected capital additions in the development of depreciation rates to help mitigate potential future depreciation step increases. The Commission's adoption of depreciation rates arising out of those studies did not allow recognition of any additions occurring after the implementation of those rates.

Q. Did PacifiCorp consider extending the depreciation lives of the steam generating facilities to mitigate the increase in depreciation expense?

A. No. There is uncertainty regarding the period in which steam generating facilities will be allowed to continue to operate due to existing, evolving, or emerging environmental regulations. Given this, PacifiCorp does not recommend extending the depreciation lives of the steam generating facilities. Instead, PacifiCorp recommends retaining the lives as previously approved by the Commission, and in certain cases shortening the depreciable terminal life of steam generating facilities.

Q. For which steam generating facilities is PacifiCorp recommending to shorten the terminal life?

A. PacifiCorp is recommending shortening the terminal lives of the following steam generation facilities: Cholla Unit 4, Colstrip Plant, Craig Plant Unit 1, and Huntington Plant. The reasons for shortening the terminal lives of these units are discussed in Mr. Teply's testimony.

Q. Describe the accounting treatment for the retirement of Naughton Unit 3.

A. As referenced in Exhibit PAC/401 of Mr. Teply's testimony, Naughton Unit 3 is projected to be retired in 2019, which is before the proposed January 1, 2021

implementation date of this Depreciation Study. Consistent with the composite or group procedure of depreciation the company applies to all facilities, the cost of the retired unit is included in Naughton Plant's depreciation reserve.[3]

Q. Explain the change made to PacifiCorp's group method of depreciation for steam generating facilities.

A. In the depreciation study performed in 2013, depreciation for steam facilities were grouped by Federal Energy Regulatory Commission (FERC) account at a plant level, merging all units within one facility into one common group. For this Depreciation Study, steam facilities are grouped by FERC account at a unit level. This shift in methodology allows PacifiCorp the flexibility to retire different units in different years.

Q. Please explain the adjustment made to decommissioning costs for steam generating facilities.

A. In the 2013 depreciation study, PacifiCorp determined the decommissioning costs at each facility by applying $40 per kilowatt. In this Depreciation Study, the company has provided plant-specific estimates of decommissioning costs. Further explanation of this issue is included in Mr. Teply's testimony.

Q. Has PacifiCorp changed any of the significant issues considered for hydroelectric facilities lives in this Depreciation Study?

A. No. The 2013 depreciation study based hydroelectric plant terminal lives primarily on FERC hydroelectric plant license termination dates. For this Depreciation Study, the company continued to use the FERC hydroelectric plant license termination dates

[3] The group depreciation procedure is discussed in Part V of Exhibit PAC/202 to Mr. Spanos's testimony.

Docket No. UE 374
Exhibit PAC/1600
Witness: John J. Spanos

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

PACIFICORP

Supplemental Direct Testimony of John J. Spanos

(Filed as Exhibit PAC/200 in Docket UM 1968)

May 2020

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ATTACHED EXHIBITS

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Exhibit PAC/202—Depreciation Study

Exhibit PAC/203—Oregon Steam Production Plant

Q. Please state your name and address.

A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill, Pennsylvania 17011.

Q. Are you associated with any firm?

A. Yes. I am associated with the firm of Gannett Fleming Valuation and Rate Consultants, LLC (Gannett Fleming).

Q. How long have you been associated with Gannett Fleming?

A. I have been associated with the firm since college graduation in June 1986.

Q. What is your position with the firm?

A. I am a Senior Vice President.

Q. On whose behalf are you testifying in this case?

A. I am testifying on behalf of PacifiCorp d/b/a Pacific Power.

QUALIFICATIONS

Q. Please state your qualifications.

A. Please refer to Exhibit PAC/201 for my qualifications.

PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

A. I sponsor the depreciation study performed for PacifiCorp attached hereto as Exhibit PAC/202 (Depreciation Study). The Depreciation Study sets forth the calculated annual depreciation accrual rates by account as of December 31, 2017. Based on the Depreciation Study, I recommend depreciation rates using the projected December 31, 2020 plant and reserve balances for approval. The proposed rates appropriately reflect the rates at which PacifiCorp's assets should be depreciated over

their useful lives and are based on the most commonly used methods and procedures for determining depreciation rates.

Q. Can you summarize the results of your Depreciation Study?

A. Yes. The depreciation rates as of December 31, 2017 appropriately reflect the rates at which the values of PacifiCorp's assets have been consumed over their useful lives to date. These rates are based on the most commonly used methods and procedures for determining depreciation rates. The life and salvage parameters are based on widely used techniques and the depreciation rates are based on the average service life procedure and remaining life method. Therefore, the depreciation rates set forth on pages VI-4 through VI-21 of Exhibit PAC/202 represent the calculated rates as of December 31, 2017.

DEPRECIATION STUDY

Q. Please define the concept of depreciation.

A. Depreciation refers to the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation, against which the company is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Q. Did you prepare the Depreciation Study filed by PacifiCorp in this proceeding?

A. Yes. I prepared the Depreciation Study submitted by PacifiCorp with its filing in this proceeding. The Depreciation Study is titled: "Depreciation Study – Calculated

Annual Depreciation Accruals Related to Electric Plant as of December 31, 2017."
This report sets forth the results of my Depreciation Study for PacifiCorp.

Q. In preparing the Depreciation Study, did you follow generally accepted practices in the field of depreciation valuation?

A. Yes.

Q. Are the methods and procedures of this Depreciation Study consistent with past practices?

A. The methods and procedures of this Depreciation Study are the same as those used in past studies of this company as well as others before the Public Utility Commission of Oregon (Commission). Depreciation rates are determined based on the average service life procedure and the remaining life method.

Q. Please describe the contents of the Depreciation Study.

A. The Depreciation Study is presented in nine parts: Part I, Introduction, presents the scope and basis for the Depreciation Study. Part II, Estimation of Survivor Curves, includes descriptions of the methodology of estimating survivor curves. Parts III and IV set forth the analysis for determining service life and net salvage estimates. Part V, Calculation of Annual and Accrued Depreciation, includes the concepts of depreciation and amortization using the remaining life. Part VI, Results of Study, presents a description of the results of my analysis and a summary of the depreciation calculations. Parts VII, VIII, and IX include graphs and tables that relate to the service life and net salvage analyses, and the detailed depreciation calculations by account.

The table on pages VI-4 through VI-21 of the Depreciation Study presents the estimated survivor curve, the net salvage percent, the original cost as of December 31, 2017, the book depreciation reserve, and the calculated annual depreciation accrual and rate for each account or subaccount. The section beginning on page VII-2 presents the results of the retirement rate and simulated plant analyses prepared as the historical bases for the service life estimates. The section beginning on page VIII-2 presents the results of the salvage analysis. The section beginning on page IX-2 presents the depreciation calculations related to surviving original cost as of December 31, 2017. Finally, the section in the Appendix on Page 1393 presents the recommended depreciation rates and parameters as of December 31, 2020.

Q. Please explain how you performed the Depreciation Study.

A. I used the straight line remaining life method of depreciation, with the average service life procedure. The annual depreciation is based on a method of depreciation accounting that seeks to distribute the unrecovered cost of fixed capital assets over the estimated remaining useful life of each unit, or group of assets, in a systematic and reasonable manner.

Q. How did you determine the recommended annual depreciation accrual rates?

A. I did this in two phases. In the first phase, I estimated the service life and net salvage characteristics for each depreciable group, that is, each plant account or subaccount identified as having similar characteristics. In the second phase, I calculated the composite remaining lives and annual depreciation accrual rates based on the service life and net salvage estimates determined in the first phase.

Q. Please describe the first phase of the Depreciation Study, in which you estimated the service life and net salvage characteristics for each depreciable group.

A. The service life and net salvage study consisted of compiling historical data from records related to PacifiCorp's plant; analyzing these data to obtain historical trends of survivor characteristics; obtaining supplementary information from management and operating personnel concerning practices and plans as they relate to plant operations; and interpreting the above data and the estimates used by other electric utilities to form judgments of average service life and net salvage characteristics.

Q. What historical data did you analyze for the purpose of estimating service life characteristics?

A. I analyzed the company's accounting entries that record plant transactions during the period 1937 through 2017, however, the earliest year of data varied by account. The transactions included additions, retirements, transfers, sales, and the related balances.

Q. What method did you use to analyze these service life data?

A. I used the retirement rate method for most plant accounts. This is the most appropriate method when retirement data covering a long period of time is available because this method determines the average rates of retirement actually experienced by the company during the period of time covered by the Depreciation Study.

Q. Please describe how you used the retirement rate method to analyze PacifiCorp's service life data.

A. I applied the retirement rate analysis to each different group of property in the study. For each property group, I used the retirement rate data to form a life table which, when plotted, shows an original survivor curve for that property group. Each original

survivor curve represents the average survivor pattern experienced by the several vintage groups during the experience band studied. The survivor patterns do not necessarily describe the life characteristics of the property group; therefore, interpretation of the original survivor curves is required in order to use them as valid considerations in estimating service life. The Iowa-type survivor curves were used to perform these interpretations.

Q. Did you use any other methods to analyze service life data?

A. Yes. For most distribution assets in Idaho and Utah, the company accounting records have not maintained the vintage of each transaction. Therefore, the simulated plant record method was utilized to determine life characteristics.

Q. What is an "Iowa-type Survivor Curve" and how did you use such curves to estimate the service life characteristics for each property group?

A. Iowa-type curves are a widely-used group of survivor curves that contain the range of survivor characteristics usually experienced by utilities and other industrial companies. The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observing and classifying the ages at which various types of property used by utilities and other industrial companies had been retired.

Iowa-type curves are used to smooth and extrapolate original survivor curves determined by the retirement rate method. The Iowa curves and truncated Iowa curves were used in this study to describe the forecasted rates of retirement based on the observed rates of retirement and the outlook for future retirements.

The estimated survivor curve designations for each depreciable property group indicate the average service life, the family within the Iowa system to which the property group belongs, and the relative height of the mode. For example, the Iowa 60-R2 indicates an average service life of sixty years; a right-moded, or R, type curve (the mode occurs after average life for right-moded curves); and a relatively low height, 2, for the mode (possible modes for R type curves range from 1 to 5).

Q. What approach did you use to estimate the lives of significant facilities structures such as production plants?

A. I used the life span technique to estimate the lives of significant facilities for which concurrent retirement of the entire facility is anticipated. In this technique, the survivor characteristics of such facilities are described by the use of interim survivor curves and estimated probable retirement dates.

The interim survivor curves describe the rate of retirement related to the replacement of elements of the facility, such as, for a building, the retirements of plumbing, heating, doors, windows, roofs, etc., that occur during the life of the facility. The probable retirement date provides the rate of final retirement for each year of installation for the facility by truncating the interim survivor curve for each installation year at its attained age at the date of probable retirement. The use of interim survivor curves truncated at the date of probable retirement provides a consistent method for estimating the lives of the several years of installation for a particular facility inasmuch as a single concurrent retirement for all years of installation will occur when it is retired.

Q. Has Gannett Fleming used this approach in other proceedings?

A. Yes, we have used the life span technique in performing depreciation studies presented to and accepted by many public utility commissions across the United States and Canada. This technique is currently being used by PacifiCorp in the same manner recommended in this case.

Q. What are the bases for the probable retirement years that you have estimated for each facility?

A. The bases for the probable retirement years are life spans for each facility that are based on judgment, the life assessment study and incorporate consideration of the age, use, size, nature of construction, management outlook, and typical life spans experienced and used by other electric utilities for similar facilities. Most of the life spans result in probable retirement years that are many years in the future. As a result, the retirements of these facilities are not yet subject to specific management plans. Such plans would be premature. At the appropriate time, detailed studies of the economics of rehabilitation and continued use or retirement of the structure will be performed and the results incorporated in the estimation of the facility's life span.

Q. Have you physically observed PacifiCorp's plant and equipment during your past depreciation studies?

A. Yes. I made field reviews of PacifiCorp's property as part of the past study in May and June 2012 to observe representative portions of plant. Field reviews are conducted to become familiar with company operations and obtain an understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements. This knowledge, as well as

information from other discussions with management, was incorporated in the interpretation and extrapolation of the statistical analyses.

Q. Please describe how you estimated net salvage percentages.

A. I estimated the net salvage percentages by incorporating the historical data for the period 1992 through 2017 and considered estimates for other electric companies. The net salvage percentages are based on a combination of statistical analyses and informed judgment. The statistical analyses consider the cost of removal and gross salvage ratios to the associated retirements during the 26-year period. Trends of these data are also measured based on three-year moving averages and the most recent five-year indications.

Q. Were the net salvage percentages for generating facilities based on the same analyses?

A. Yes, for the interim analyses. The net salvage percentages for generating facilities were based on two components, the interim net salvage percentage and the final net salvage percentage. The interim net salvage percentage is determined based on the historical indications from the period, 1992–2017, of the cost of removal and gross salvage amounts as a percentage of the associated plant retired. The final net salvage or dismantlement component was determined based on the assets anticipated to be retired at the concurrent date of final retirement.

Q. Have you included a dismantlement component into the overall recovery of generating facilities?

A. Yes. A dismantlement component has been included to the net salvage percentage for steam and other production facilities. There is a separate decommissioning reserve

for small hydro facilities which are soon to be retired, as the dismantlement component for hydro facilities in the study is zero.

Q. Can you explain how the dismantlement component is included in the Depreciation Study?

A. Yes. The dismantlement component is part of the overall net salvage for each location within the production assets. Based on studies for other utilities and the cost estimates of PacifiCorp, it was determined that the dismantlement or decommissioning costs for steam production and other production facilities is best calculated on a $/KW factor based on surviving plant at final retirement. These amounts at a location basis are added to the interim net salvage percentage of the assets anticipated to be retired on an interim basis to produce the weighted net salvage percentage for each location. The detailed calculation for each location is set forth on pages VIII-2 through VIII-287 of Exhibit PAC/202.

Q. Please describe the second phase of the process that you used in the Depreciation Study in which you calculated composite remaining lives and annual depreciation accrual rates.

A. After I estimated the service life and net salvage characteristics for each depreciable property group, I calculated the annual depreciation accrual rates for each group, using the straight line remaining life method, and using remaining lives weighted consistent with the average service life procedure.

Q. Please describe the straight line remaining life method of depreciation.

A. The straight line remaining life method of depreciation allocates the original cost of the property, less accumulated depreciation, less future net salvage, in equal amounts

to each year of remaining service life.

Q. Please use an example to illustrate how the annual depreciation accrual rate for a particular group of property is presented in your Depreciation Study.

A. I will use Account 353, Station Equipment, as an example because it is one of the largest depreciable mass accounts and represents approximately nine percent of depreciable plant.

The retirement rate method was used to analyze the survivor characteristics of this property group. Aged plant accounting data was compiled from 1924 through 2017 and analyzed in periods that best represent the overall service life of this property. The life tables for the 1924–2017 and 1988–2017 experience bands are presented on pages VII-95 through VII-97 of the report. The life table displays the retirement and surviving ratios of the aged plant data exposed to retirement by age interval. For example, page VII-95 shows $2,133,875 retired at age 0.5 with $2,347,756,170 exposed to retirement. Consequently, the retirement ratio is 0.0009 and the surviving ratio is 0.9991. These life tables, or original survivor curves, are plotted along with the estimated smooth survivor curve, the 58-S0 on page VII-94.

The net salvage percent is presented on pages VIII-49 and VIII-50. The percentage is based on the result of annual gross salvage minus the cost to remove plant assets as compared to the original cost of plant retired during the period 1992 through 2017. The 26-year period experienced $20,503,595 ($8,621,261 – $29,124,856) in net salvage for $179,971,886 plant retired. The result is negative net salvage of eleven percent ($20,503,595/$179,971,886). Although recent trends have

shown indications more negative, it was determined that based on industry ranges and company expectations, that negative ten percent was the most appropriate estimate.

My calculation of the annual depreciation related to the original cost at December 31, 2017, of electric plant is presented on pages IX-299 through IX-301. The calculation is based on the 58-S0 survivor curve, ten percent negative net salvage, the attained age, and the allocated book reserve. The tabulation sets forth the installation year, the original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life, and annual accrual. These totals are brought forward to the table on page VI-18.

CONCLUSION

Q. Was the Depreciation Study filed by PacifiCorp in this proceeding prepared by you or under your direction and control?

A. Yes.

Q. Does your Depreciation Study recommend new depreciation rates based on December 31, 2020 plant and reserve balances?

A. Yes. The depreciation accrual rates set forth in the Appendix to Exhibit PAC/202 represent the rates most applicable in this proceeding. These rates utilize all the same methods and procedures as described in the Depreciation Study but apply the parameters to the projected December 31, 2020 plant and reserve balances. The projected plant balance as of December 31, 2020 and the bring forward of the book reserve from December 31, 2017 to December 31, 2020 properly establish the most reasonable rate base when the rates will go into effect. Thus, the rates in the Appendix are the recommended depreciation accrual rates.

Q. Were there alternative depreciation rates for coal-fired plant determined for Oregon as compared with the company's other jurisdictions?

A. Yes. In the company's previous depreciation proceedings in Oregon, the Commission rejected a provision in a stipulation between the company and Commission Staff proposing to extend the depreciable lives of PacifiCorp's coal-fired generating facilities. Other jurisdictions approved longer depreciable lives for these plants. Therefore, in this case, the company used the developed accumulated depreciation based on shorter depreciable lives that the Commission ordered in the previous case. The company conducted a separate Oregon-specific calculation for coal-fired plants reflecting the developed accumulated depreciation from past cases as of December 31, 2017 and as of December 31, 2020. The results of the two calculations are set forth in Exhibit PAC/203 "Oregon Steam Production Plant."

Q. Does this conclude your direct testimony?

A. Yes.

Docket No. UE 374
Exhibit PAC/1601
Witness: John J. Spanos

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

PACIFICORP

Exhibit Accompanying Supplemental Direct Testimony of John J. Spanos

Witness Qualifications

(Filed as Exhibit PAC/201 in Docket UM 1968)

May 2020

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008 and January 2013.

Q. Please outline your experience in the field of depreciation.

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone

of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary – Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited, and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company, and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company, and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for

submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc. and in April 2012, I was promoted to my present position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC). In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem – Bureau of Water; The City of Coatesville Authority; The City of Lancaster – Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP;

Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee-American Water Company; Columbia Gas of Maryland; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy

Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Kansas Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; and Northern Illinois Gas Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission ("FERC"); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority;

New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission; and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: "Techniques of Life Analysis," "Techniques of Salvage and Depreciation Analysis," "Forecasting Life and Salvage," "Modeling and Life Analysis Using Simulation," and "Managing a Depreciation Study." I have also completed the "Introduction to Public Utility Accounting" program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	Year	Jurisdiction	Docket No.	Client Utility	Subject
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Co.	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Co.	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Co.	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Co.	Depreciation
18.	2003	FERC	ER-03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-El-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	FERC		Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Co.	Depreciation
41.	2005	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Co.	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Co.	Depreciation
47.	2006	NC Util Cm.		Pub. Service Co. of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	ISO82, ETC. AL	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Co.	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co.-Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Co.	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Co.	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	09-	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Co.	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Co.	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Co.	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Co.	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Co.	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Co.	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Co.	Depreciation
119.	2010	IN URC		Northern Indiana Public Serv. Co. - NIFL	Depreciation
120.	2010	IN URC		Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	Lancaster, City of – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	Il CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Co.	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation
133.	2011	FERC	2011-2232243	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Hanover, Borough of – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	Lancaster, City of – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Co.	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrys – MN Energy Resource Group	Depreciation
153.	2012	TX PUC		Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Co.– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Co.	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Co.	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Co. – PEPCO	Depreciation
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Co.	Depreciation
167.	2013	FERC	ER13- -0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13- -0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Co.	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14-	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Hanover, Borough of – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	Suez Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Commission	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Co. – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Co. – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC		Indianapolis Power & Light	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UT&C	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Oklahoma, Public Service Company of	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER17-___	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No.	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation

Docket No. UE 374
Exhibit PAC/1602
Witness: John J. Spanos

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

PACIFICORP

Exhibit Accompanying Supplemental Direct Testimony of John J. Spanos

Depreciation Study

(Filed as Exhibit PAC/202 in Docket UM 1968)

May 2020

PACIFICORP

PORTLAND, OREGON

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2017

Prepared by:

Gannett Fleming

*Excellence Delivered **As Promised***

PACIFICORP

Portland, Oregon

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2017

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered As Promised

August 29, 2018

PacifiCorp
825 NE Multnomah, Suite 940
Portland, OR 97232

Attention Nikki L. Kobliha, Vice President
Chief Financial Officer and Treasurer

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of PacifiCorp as of December 31, 2017. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation. The appendix to the report provides calculated annual depreciation rates based on projected balances as of December 31, 2020.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John J. Spanos

JOHN J. SPANOS
Sr. Vice President

JJS:mle

063368.000

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PACIFICORP

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to PacifiCorp ("the Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2017. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight-line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life and forecasted net salvage characteristics for each depreciable group of assets.

The most significant factors impacting depreciation rates are related to steam production plant accounts. The combination of capital additions at many plants and shorter estimated life spans for certain generating units results in higher depreciation expense for the steam production function.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2017 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study. Annual depreciation rates based on projected balances as of December 31, 2020 are also presented in the study.

The study results set forth an annual depreciation expense of $805.1 million when applied to depreciable plant balances as of December 31, 2017. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2017	PROPOSED RATE	PROPOSED EXPENSE
Steam Production Plant	$ 7,228,468,819.14	4.77	$344,546,680
Hydraulic Production Plant	1,017,867,106.75	3.53	35,939,236
Other Production Plant	4,029,282,440.76	4.06	106,368,552
Transmission Plant	6,162,973,828.90	1.87	115,036,141
Distribution Plant	6,741,487,983.14	2.52	170,020,316
General Plant	522,380,739.52	4.25	22,200,373
Total Depreciable Electric Plant	**$25,702,460,918.21**	**3.13**	**$805,117,838**

PART I. INTRODUCTION

PACIFICORP

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for PacifiCorp ("the Company"), as applied to electric plant in service as of December 31, 2017. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through December 2017; the net salvage analyses of historical plant retirement data recorded through December 2017; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study,

presents a summary by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation. The Appendix of this report presents a summary by depreciable group of annual depreciable accrual rates and amounts based on projected balances as of December 31, 2020.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For all accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements, and consideration of trends

exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

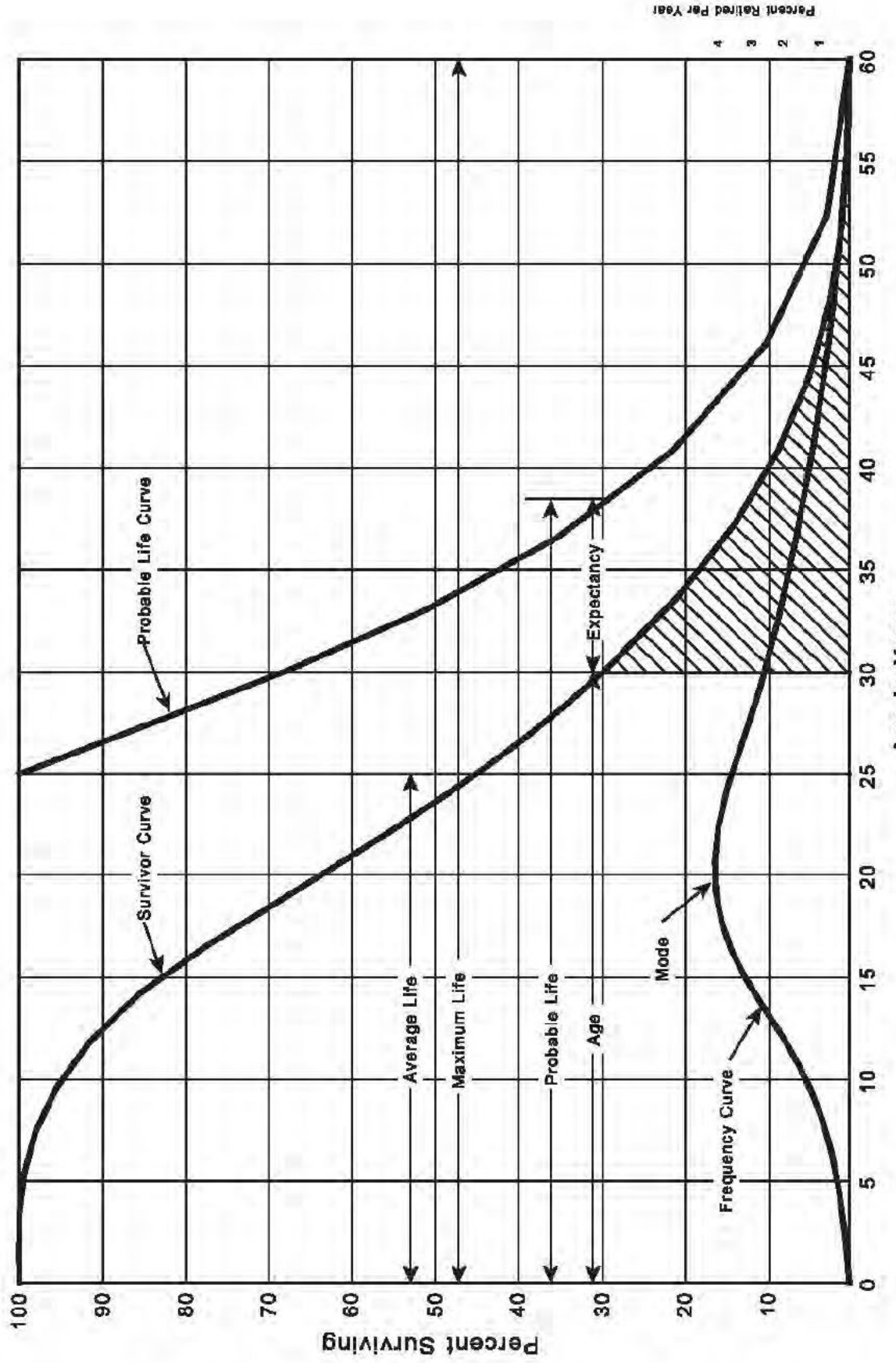


Figure 1. A Typical Survivor Curve and Derived Curves

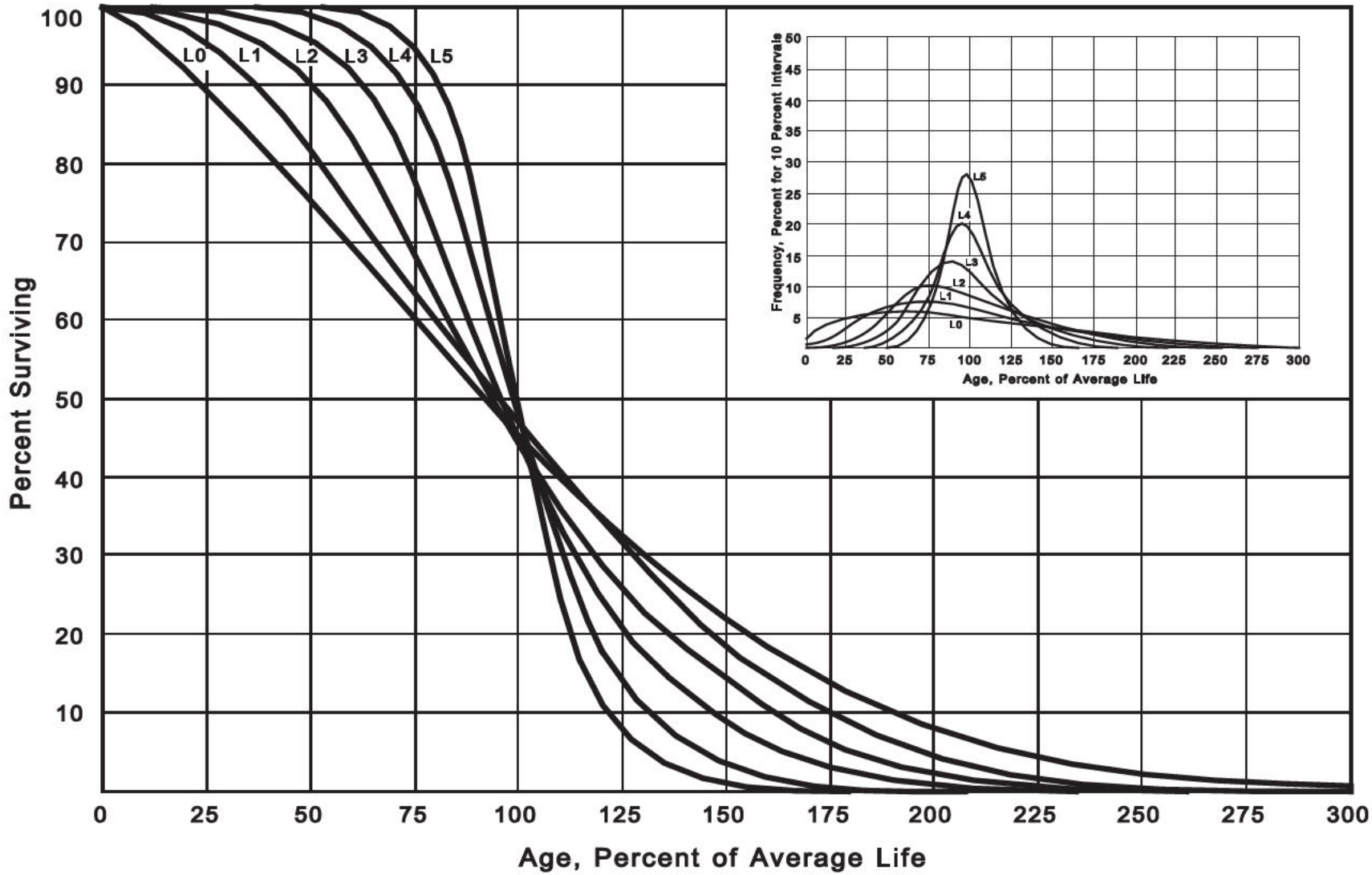


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

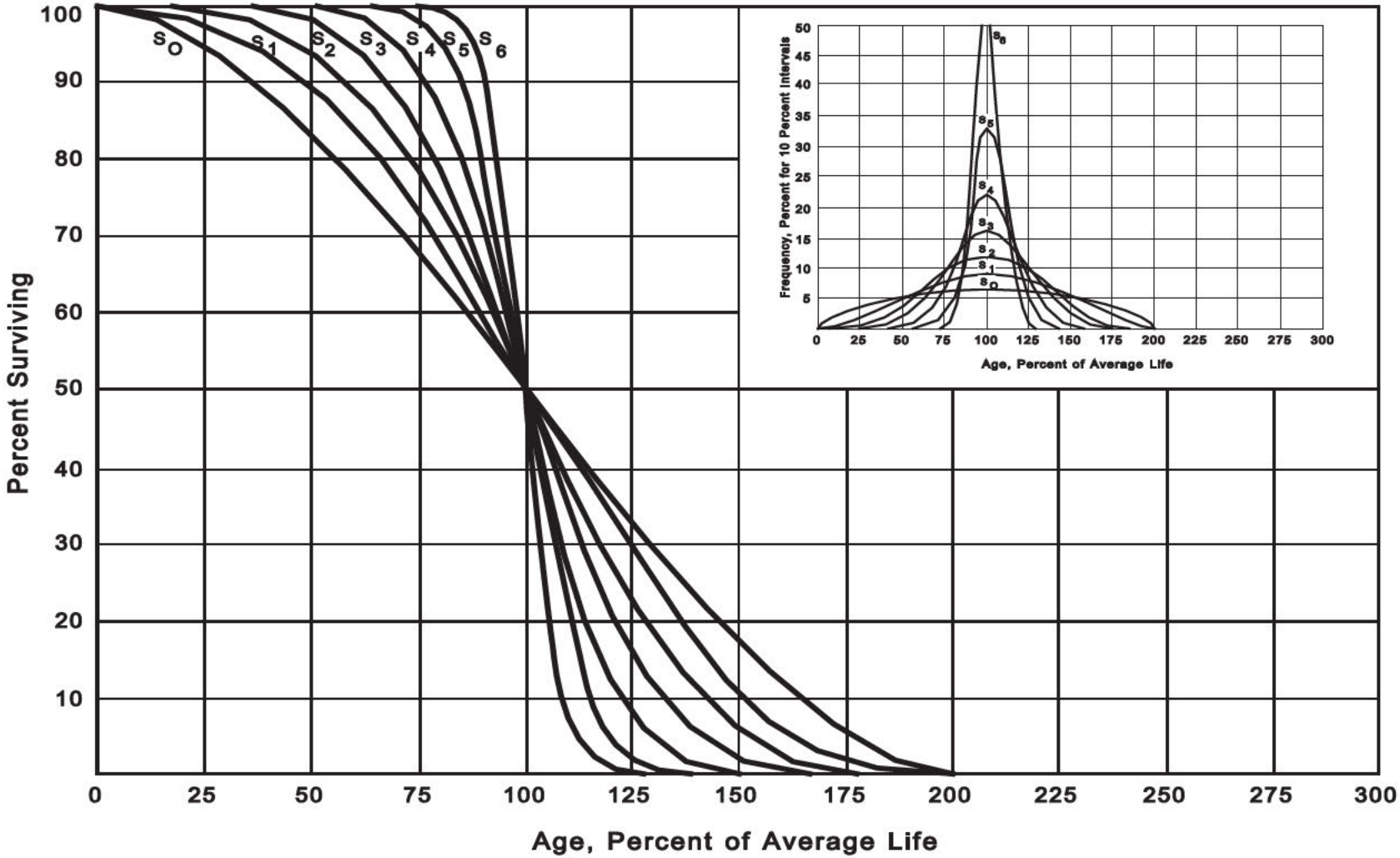


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

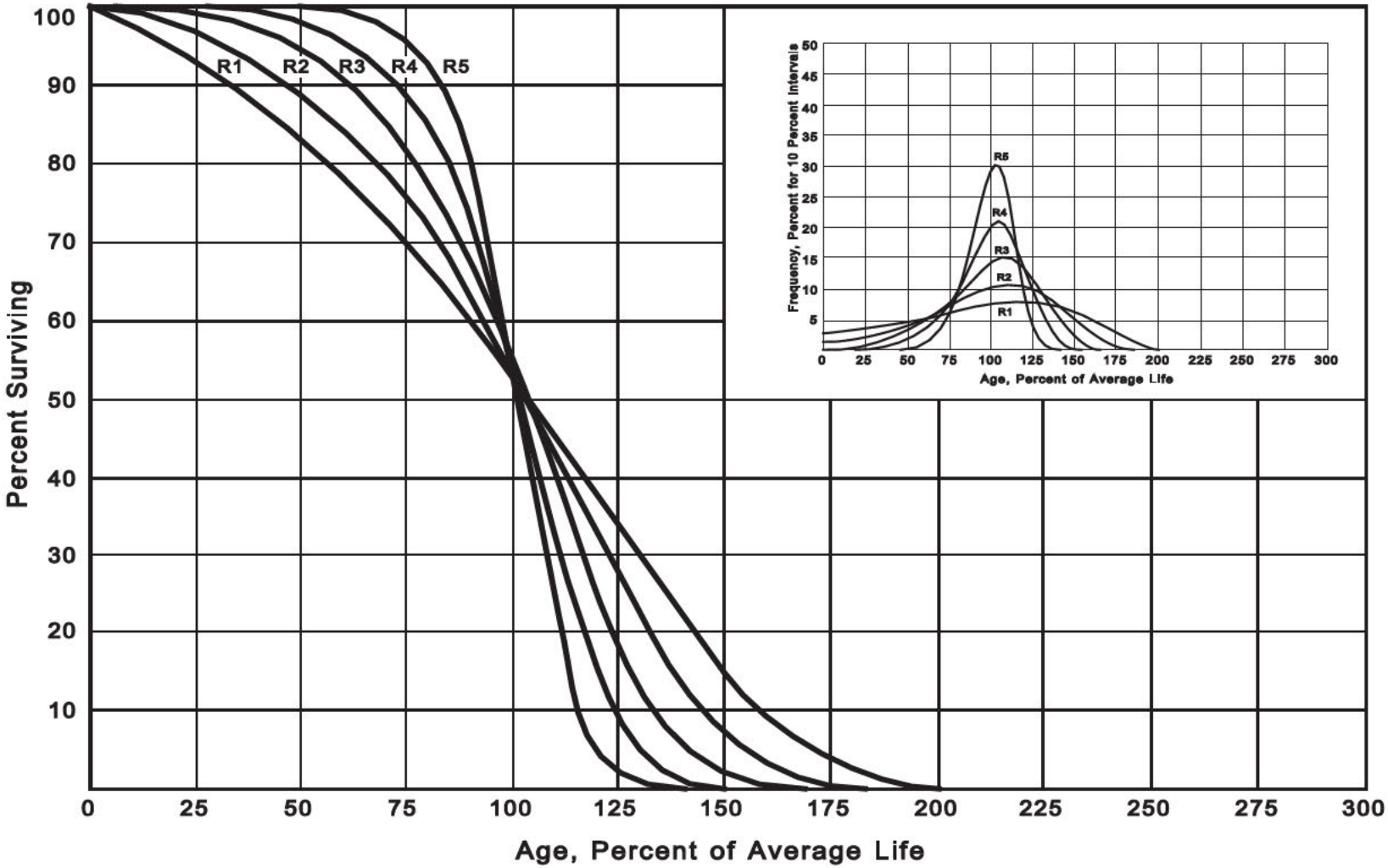


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

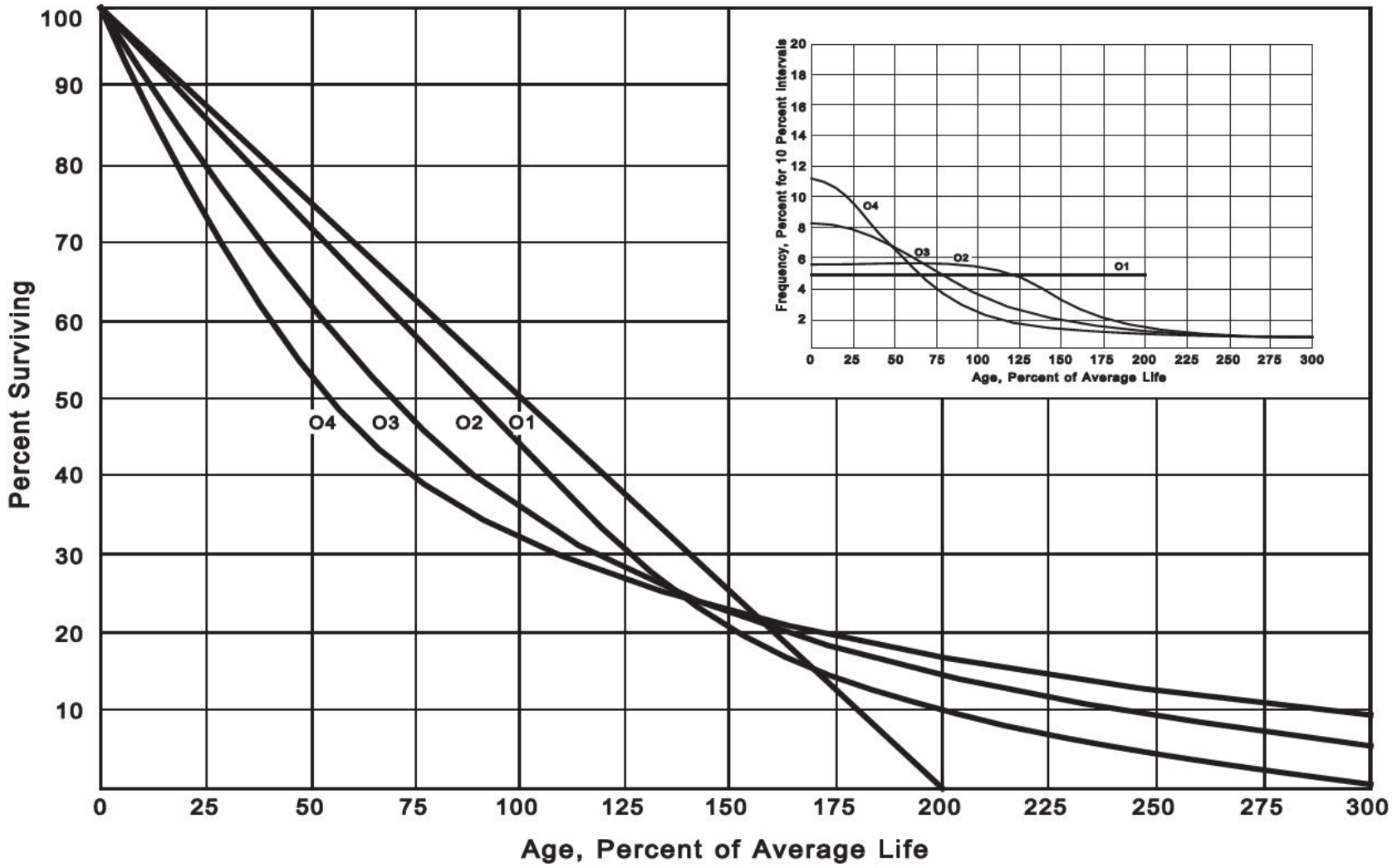


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.
[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College Engineering Experiment Station, Bulletin 125. 1935..
[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.
[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2008-2017 during which there were placements during the years 2003-2017. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2003 were retired in 2008. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2008 retirements of 2003 installations and ending with the 2017 retirements of the 2012 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2008-2017
SUMMARIZED BY AGE INTERVAL

Experience Band 2008-2017 Placement Band 2003-2017

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2003	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2004	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2005	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2006	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2007	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2008	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2009		5	11	12	13	14	15	16	18	20	113	7½-8½
2010			6	12	13	15	16	17	19	19	124	6½-7½
2011				6	13	15	16	17	19	19	131	5½-6½
2012					7	14	16	17	19	20	143	4½-5½
2013						8	18	20	22	23	146	3½-4½
2014							9	20	22	25	150	2½-3½
2015								11	23	25	151	1½-2½
2016									11	24	153	½-1½
2017										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2008-2017
SUMMARIZED BY AGE INTERVAL

Experience Band 2008-2017 Placement Band 2003-2017

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2003	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2004	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2005	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2006	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2007	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2008	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2009		-	-	-	-	-	-	-	-	-	6	7½-8½
2010			-	-	-	-	-	-	-	-	-	6½-7½
2011				-	-	-	-	(12)[b]	-	-	-	5½-6½
2012					-	-	-	-	22[a]	-	-	4½-5½
2013						-	-	(19)[b]	-	-	10	3½-4½
2014							-	-	-	-	-	2½-3½
2015								-	-	(102)[c]	(121)	1½-2½
2016									-	-	-	½-1½
2017											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2008 through 2017 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or additions are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2013 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2008-2017
SUMMARIZED BY AGE INTERVAL

Experience Band 2008-2017

Placement Band 2003-2017

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2003	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2004	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2005	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2006	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2007	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2008	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2009		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2010			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2011				580[a]	574	561	546	530	501	482	3,057	5½-6½
2012					660[a]	653	639	623	628	609	3,789	4½-5½
2013						750[a]	742	724	685	663	4,332	3½-4½
2014							850[a]	841	821	799	4,955	2½-3½
2015								960[a]	949	926	5,719	1½-2½
2016									1,080[a]	1,069	6,579	½-1½
2017										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2008-2017, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16**,** is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2008-2017 Placement Band 2003-2017

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

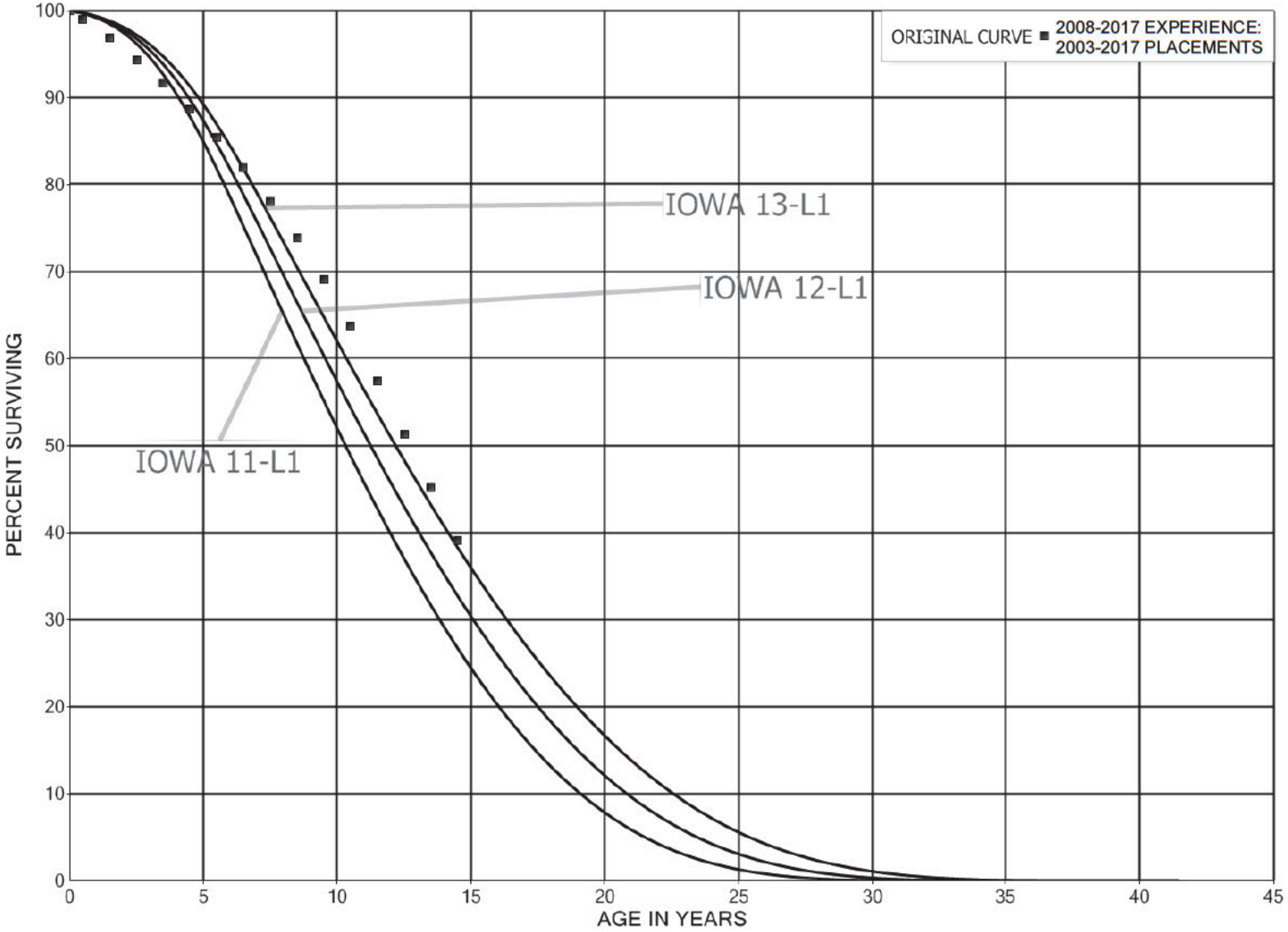


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

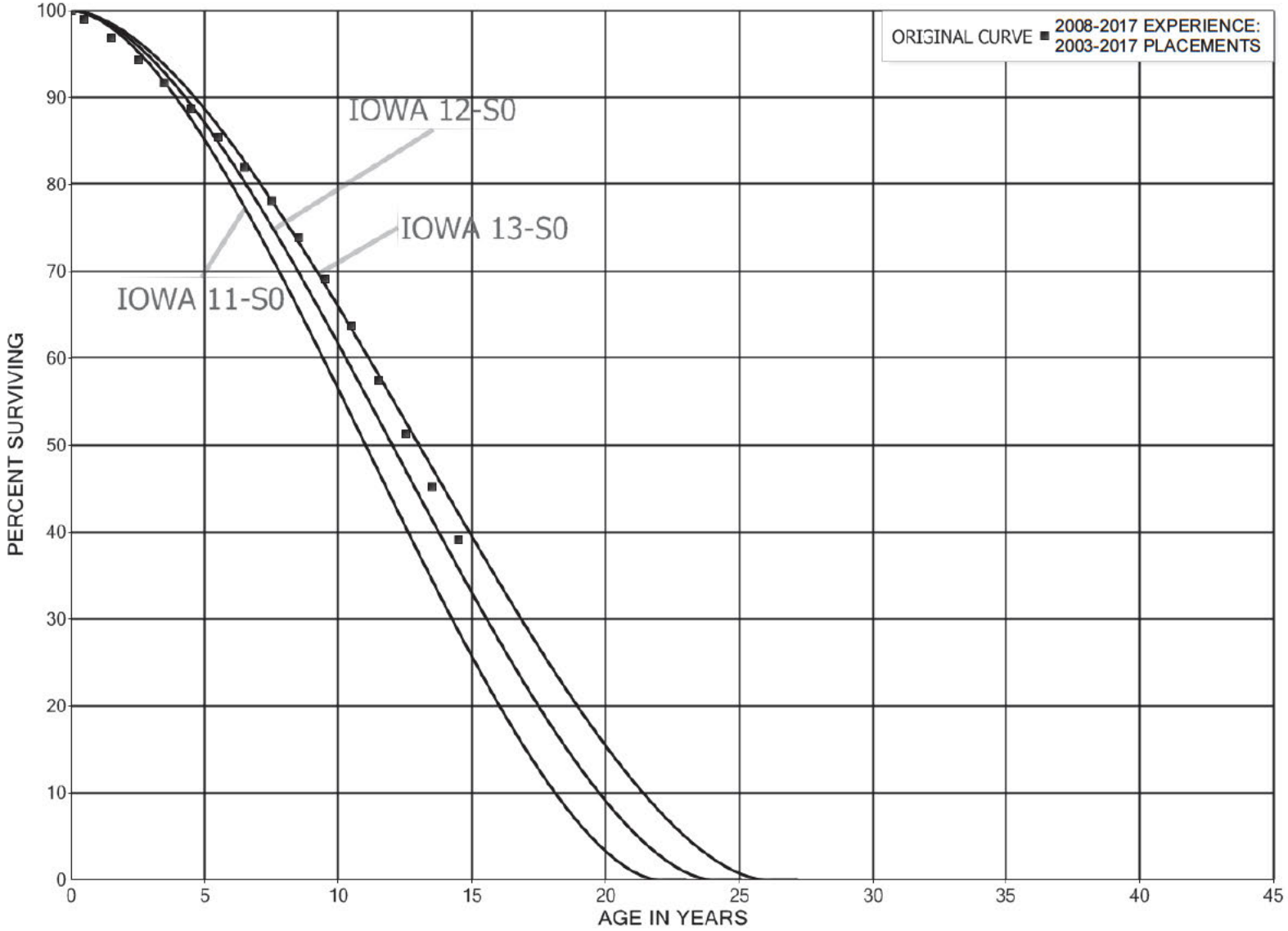


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

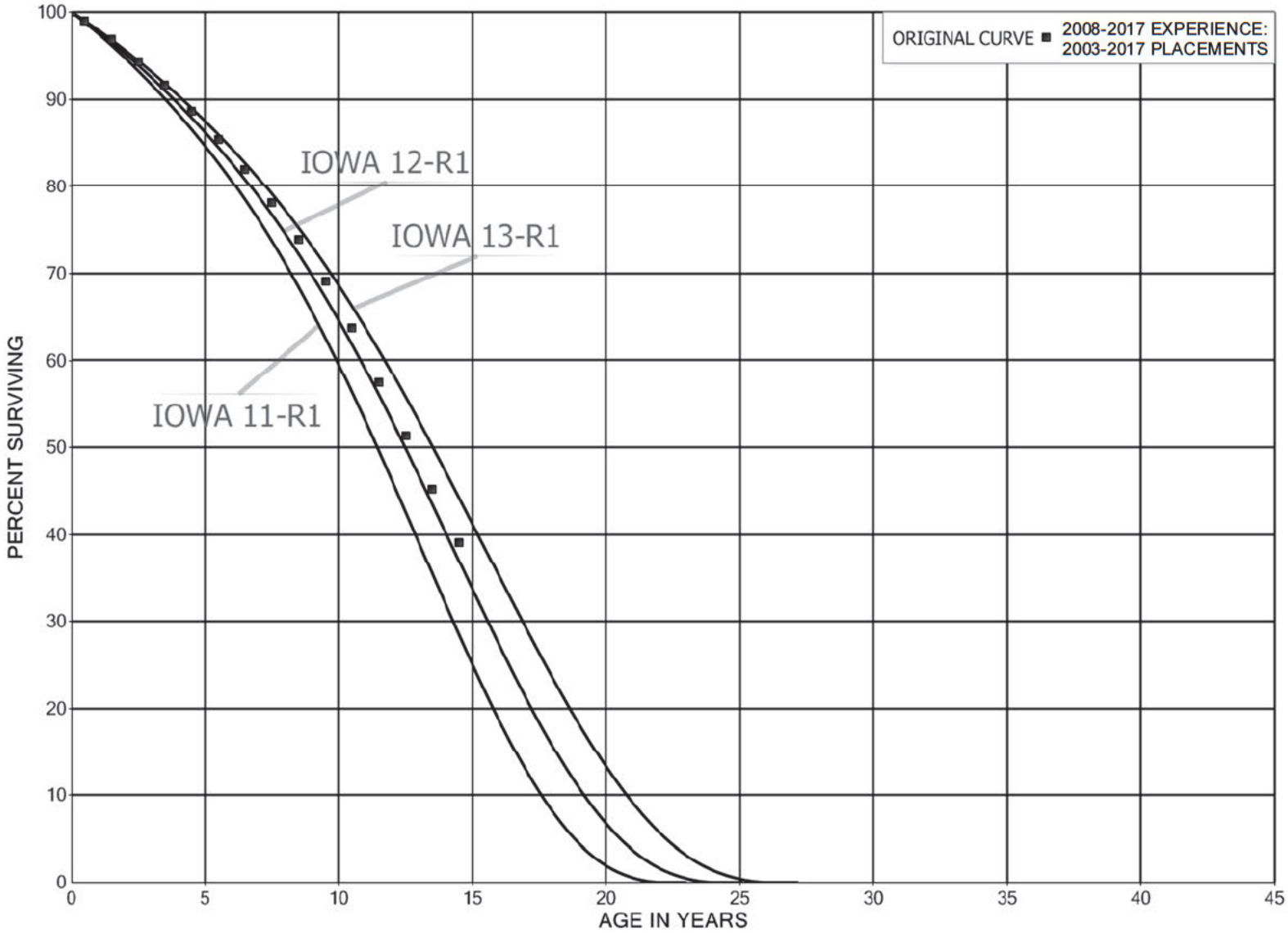
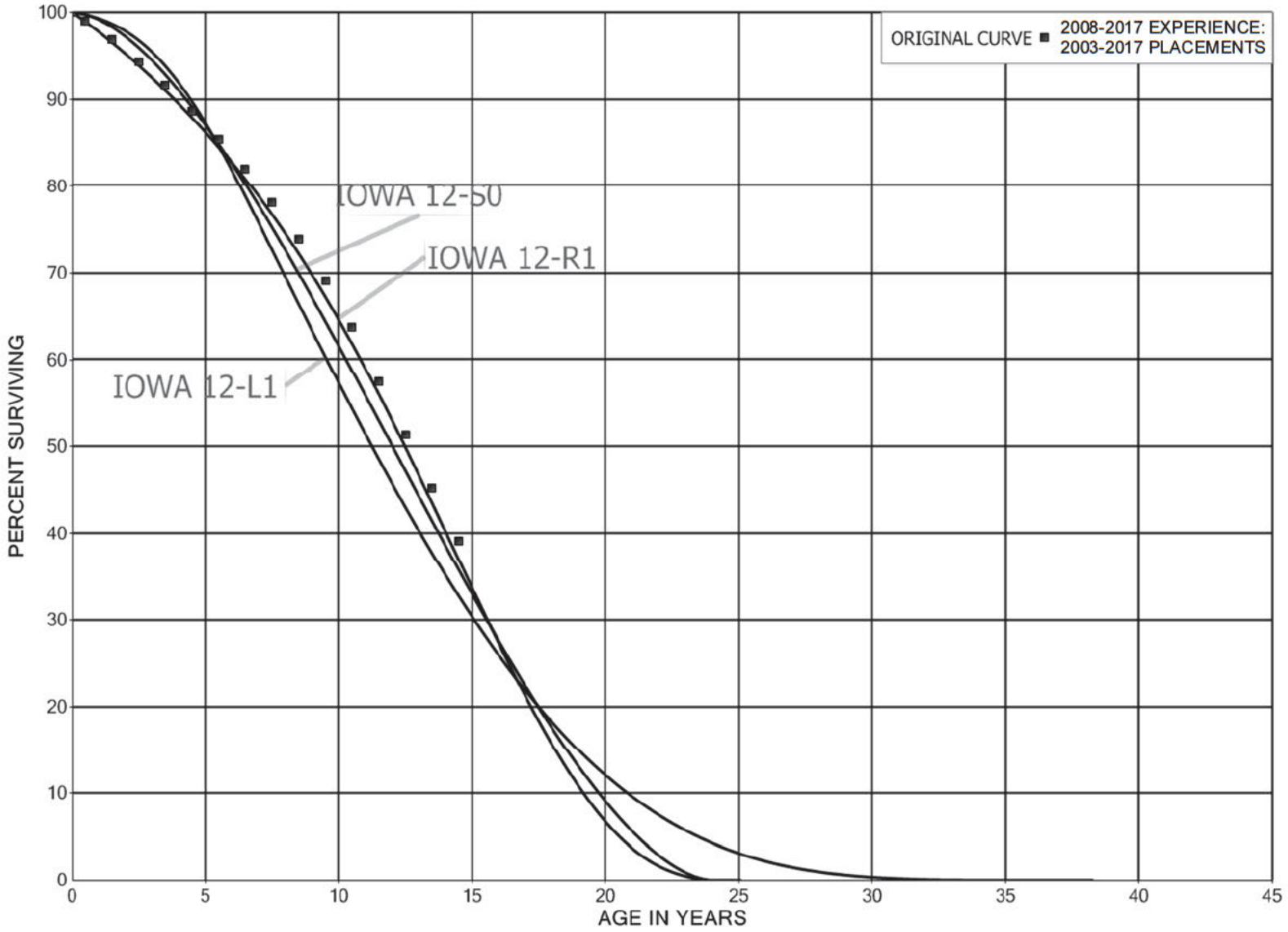


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the field trips.

September 8-9, 2015
- Lake Side Generating Station
- Populus Substation
- Terminal Substation

May 13-15, 2012
- Gadsby Generating Facility
- Ninety South Substation
- Camp Williams Substation
- Lakeside Generating Facility
- Carbon Generating Facility
- Hunter Generating Facility
- Huntington Generating Facility
- Deer Creek Mine
- Currant Creek Combined Cycle Facility
- Granite Hydro Facility
- Stairs Hydro Facility
- Jim Bridger Generating Facility
- Naughton Generating Facility

June 18-21, 2012
- Chehalis Combined Cycle Facility
- Merwin Hydro Facility
- Yale Hydro Facility
- Swift Hydro Facility
- Goodnoe Hills Wind Facility
- Leaning Juniper Wind Facility
- Hood River Service Center
- Knott Substation
- Portland Metro Operations Center
- Kennedy Substation
- Systems Power Control Center
- Russellville Substation
- Parkrose Substation
- Alderwood Substation

SERVICE LIFE ANALYSIS

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utilities.

For 103 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

STEAM PRODUCTION PLANT

311.00	Structures and Improvements
312.00	Boiler Plant Equipment
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment

HYDRAULIC PRODUCTION PLANT

331.00	Structures and Improvements
332.00	Reservoirs, Dams and Waterways
333.00	Waterwheels, Turbines and Generators
334.00	Accessory Electric Equipment
335.00	Miscellaneous Power Plant Equipment
336.00	Roads, Railroads and Bridges

OTHER PRODUCTION PLANT

341.00	Structures and Improvements
341.10	Structures and Improvements - Wind
343.00	Prime Movers – Combined Cycle
343.00	Prime Movers – Simple Cycle
343.10	Prime Movers – Wind
344.00	Generators
344.10	Generators – Wind
345.00	Accessory Electric Equipment
345.10	Accessory Electric Equipment - Wind

TRANSMISSION PLANT

353.00	Station Equipment
354.00	Towers and Fixtures
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices
359.00	Roads and Trails

DISTRIBUTION PLANT

Oregon Property

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.10	Overhead Services
369.20	Underground Services
373.00	Street Lighting and Signal Systems

Washington Property
- 360.20 Land Rights
- 361.00 Structures and Improvements
- 362.00 Station Equipment
- 364.00 Poles, Towers and Fixtures
- 366.00 Washington Property
- 367.00 Underground Conductors and Devices
- 368.00 Line Transformers
- 369.10 Overhead Services
- 369.20 Underground Services
- 373.00 Street Lighting and Signal Systems

Wyoming Property
- 361.00 Structures and Improvements
- 362.00 Station Equipment
- 364.00 Poles, Towers and Fixtures
- 366.00 Underground Conduit
- 367.00 Underground Conductors and Devices
- 368.00 Line Transformers
- 369.10 Overhead Services
- 369.20 Underground Services
- 373.00 Street Lighting and Signal Systems

California Property
- 360.20 Land Rights
- 361.00 Structures and Improvements
- 362.00 Station Equipment
- 367.00 Underground Conductors and Devices
- 368.00 Line Transformers
- 369.10 Overhead Services
- 373.00 Street Lighting and Signal Systems

Utah Property
- 361.00 Structures and Improvements
- 362.00 Station Equipment

Idaho Property
- 360.20 Land Rights
- 362.00 Station Equipment

GENERAL PLANT

Oregon Property
- 390.00 Structures and Improvements
- 392.01 Transportation Equipment - Light Trucks and Vans
- 392.05 Transportation Equipment - Medium Trucks
- 392.09 Transportation Equipment - Trailers
- 396.03 Light Power Operated Equipment
- 396.07 Heavy Power Operated Equipment

Washington Property

390.00	Structures and Improvements
392.01	Transportation Equipment - Light Trucks and Vans
392.05	Transportation Equipment - Medium Trucks
392.09	Transportation Equipment - Trailers
396.03	Light Power Operated Equipment
396.07	Heavy Power Operated Equipment

Wyoming Property

390.00	Structures and Improvements
392.01	Transportation Equipment - Light Trucks and Vans
392.05	Transportation Equipment - Medium Trucks
392.09	Transportation Equipment - Trailers
396.03	Light Power Operated Equipment
396.07	Heavy Power Operated Equipment

California Property

392.01	Transportation Equipment - Light Trucks and Vans
392.05	Transportation Equipment - Medium Trucks
392.09	Transportation Equipment - Trailers
396.03	Light Power Operated Equipment
396.07	Heavy Power Operated Equipment

Utah Property

390.00	Structures and Improvements
392.01	Transportation Equipment - Light Trucks and Vans
392.05	Transportation Equipment - Medium Trucks
392.09	Transportation Equipment - Trailers
396.03	Light Power Operated Equipment
396.07	Heavy Power Operated Equipment

Idaho Property

390.00	Structures and Improvements
392.01	Transportation Equipment - Light Trucks and Vans
392.05	Transportation Equipment - Medium Trucks
392.09	Transportation Equipment - Trailers
396.03	Light Power Operated Equipment
396.07	Heavy Power Operated Equipment

Arizona, Colorado and Montana Property

390.00	Structures and Improvements
392.01	Transportation Equipment - Light Trucks and Vans
392.05	Transportation Equipment - Medium Trucks
396.07	Heavy Power Operated Equipment

Account 356.00, Overhead Conductors and Devices, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged

plant accounting data for the overhead conductors have been compiled for the years 1924 through 2017. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the period 1924 through 2017. The Iowa 65-R3 is a reasonable fit of the original survivor curve. The 65-year service life is at the upper end of the typical average service life range of 45 to 65 years for transmission overhead conductor. The 65-year life reflects the Company's plan to replace conductor as consistently in the future as has been retired historically, which has typically been based on load demands and failure.

The service life estimates for distribution accounts in Utah and Idaho property were based on survivor curves utilizing the simulated plant balance method. The combined analyses for Account 364.00, Poles, Towers and Fixtures, is used to illustrate the manner in which simulated accounts were estimated. Unaged plant accounting data have been compiled for the years 1898 through 2017. The survivor curve estimate is based on the simulation of balances for the twenty-year period, 1998-2017. The Iowa 50-R0.5 produces simulated plant balances that conform very closely to the actual book balances. Lives for electric distribution poles vary widely and are typically in the 40 to 65-year range. The 50-R0.5 is within the typical range, is consistent with Company expectations and is supported by the simulated plant balance method.

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit.

An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differ from account to account. The interim survivor curves estimated for steam, hydro and other production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1916 through 2017.

The depreciable life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, currently approved life spans for each facility and discussions with management personnel concerning the probable long-term outlook for the units.

The depreciable life span estimate for most steam, base-load units is 44 to 65 years, which is within the typical range of life spans for such units. These life spans represent the expected depreciable life of each facility under their current configuration. Future capital expenditures can extend a facility's depreciable life, however, such changes to depreciable life would not be prudent until the capital expenditures are actually put into plant in service. The life span for most hydro facilities is over 100 years and aligned with the license date, which is a typical approach for estimating the life spans for hydro facilities. A life span of 40 years was estimated for the majority of combustion turbines and combined cycle units. Wind turbines have a 30-year life span. For wind plants that are expected to be repowered by 2020, the estimated life span ends 30 years from the repowering date.

A summary of the year in service, depreciable life span and depreciable life date for each power production unit follows:

Depreciable Group	Major Year in Service	Probable Retirement Date	Life Span
Steam Production Plant			
Cholla Unit 4	1981	2025	44
Colstrip Unit 3	1984	2027	43
Colstrip Unit 4	1986	2027	41
Craig Unit 1	1980	2025	45
Craig Unit 2	1979	2026	47
Dave Johnston Unit 1	1959	2027	68
Dave Johnston Unit 2	1960	2027	67
Dave Johnston Unit 3	1964	2027	63
Dave Johnston Unit 4	1972	2027	55
Gadsby Unit 1	1951	2032	81
Gadsby Unit 2	1952	2032	80
Gadsby Unit 3	1955	2032	77
Hayden Unit 1	1965	2030	65
Hayden Unit 2	1976	2030	54
Hunter Unit 1	1978	2042	64
Hunter Unit 2	1980	2042	62
Hunter Unit 3	1983	2042	59
Huntington Unit 1	1977	2036	59
Huntington Unit 2	1974	2036	62
Jim Bridger Unit 1	1974	2028	54
Jim Bridger Unit 2	1975	2032	57
Jim Bridger Unit 3	1976	2037	61
Jim Bridger Unit 4	1979	2037	58
Naughton Unit 1	1963	2029	66
Naughton Unit 2	1968	2029	61
Naughton Unit 3	1971	2029	48
Wyodak Plant	1978	2039	61
Blundell Unit 1	1984	2037	53
Blundell 2	2007	2037	30
Hydraulic Production Plant			
Ashton/St. Anthony	1914	2027	113
Bear River	1913	2033	120
Bend	1913	2030	117
Big Fork	1907, 1995	2053	146, 58
Cutler	1914, 2008	2064	150, 56
Eagle Point	1957	2040	83
Granite	1896	2035	139
Klamath River	1903	2020	117
Klamath River - Accelerated	1918,1962	2019	101,57
Last Chance	1983	2033	50
Lifton	1913	2033	120
Merwin	1933,1993	2058	125,65

Depreciable Group	Major Year in Service	Probable Retirement Date	Life Span
North Umpqua	1950	2038	88
Paris	1910	2024	114
Pioneer	1897	2030	133
Prospect # 1, 2 and 4	1911	2038	127
Prospect # 3	1932	2058	126
Santa Clara	1917	2024	107
Stairs	1895	2030	135
Swift	1958	2058	100
Viva Naughton	1986	2029	43
Wallowa Falls	1925	2057	132
Weber	1911	2060	149
Yale	1953	2058	105
Other Production Plant			
Chehalis	2003	2043	40
Currant Creek	2005	2045	40
Hermiston	1996	2036	40
Lake Side Unit 1	2007	2047	40
Lake Side Unit 2	2014	2054	40
Gadsby Peakers	2002	2032	30
Dunlap - Wind	2010, 2020	2050	40, 30
Foote Creek - Wind	1999, 2020	2050	51, 30
Glenrock - Wind	2008, 2019	2049	41, 30
Goodnoe Hills - Wind	2008, 2019	2049	41, 30
High Plains/McFadden - Wind	2009, 2019	2049	40, 30
Leaning Juniper - Wind	2006, 2019	2049	43, 30
Marengo - Wind	2007, 2019	2049	42, 30
Seven Mile Hill - Wind	2008, 2019	2049	41, 30
Cedar Springs	2020	2050	30
TB Flats	2020	2050	30
Ekola Flats	2020	2050	30

Generally, the survivor curve estimates for the remainder of the accounts, were based on judgments which considered the nature of the plant and equipment, reviews of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric utilities.

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled through December 2017. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled “Net Salvage Statistics” for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1992 through 2017 for electric plant were analyzed. The analyses contributed significantly toward the net salvage estimates for 120 plant accounts and subaccounts, which are listed below. In some instances, the net salvage estimates were conservative (i.e., less negative) than the indications from the net salvage analysis.

Steam Production Plant

311.00	Structures and Improvements
312.00	Boiler Plant Equipment
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment

Hydraulic Production Plant

331.00	Structures and Improvements
332.00	Reservoirs, Dams and Waterways
333.00	Waterwheels, Turbines and Generators
334.00	Accessory Electric Equipment
335.00	Miscellaneous Power Plant Equipment
336.00	Roads, Railroads and Bridges

Other Production Plant

341.00	Structures and Improvements
342.00	Fuel Holders, Producers and Accessories
343.00	Prime Movers
344.00	Generators
345.00	Accessory Electric Equipment
346.00	Miscellaneous Power Plant Equipment

Transmission Plant

350.20	Land Rights
352.00	Structures and Improvements
353.00	Station Equipment
353.70	Supervisory Equipment
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices
358.00	Underground Conductors and Devices
359.00	Roads and Trails

Distribution Plant

Oregon Property

361.00	Structures and Improvements
362.00	Station Equipment
362.70	Supervisory Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.10	Overhead Services
369.20	Underground Services
370.00	Meters
371.00	Installations on Customer Premises
373.00	Street Lighting and Signal Systems

Washington Property

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.10	Overhead Services
369.20	Underground Services
370.00	Meters
373.00	Street Lighting and Signal Systems

Wyoming Property

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.10	Overhead Services
369.20	Underground Services
370.00	Meters
373.00	Street Lighting and Signal Systems

California Property

362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
369.10	Overhead Services
369.20	Underground Services
370.00	Meters
373.00	Street Lighting and Signal Systems

Utah Property

361.00	Structures and Improvements
362.00	Station Equipment
362.70	Supervisory Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.00	Services
370.00	Meters
371.00	Installation on Customer Premises
373.00	Street Lighting and Signal Systems

Idaho Property

362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.00	Services
370.00	Meters
373.00	Street Lighting and Signal Systems

General Plant

Oregon Property

390.00	Structures and Improvements
392.01	Transportation Equipment - Light Trucks and Vans
392.05	Transportation Equipment - Medium Trucks
392.09	Transportation Equipment - Trailers
396.03	Light Power Operated Equipment
396.07	Heavy Power Operated Equipment

Washington Property

392.01	Transportation Equipment - Light Trucks and Vans
392.05	Transportation Equipment - Medium Trucks
396.03	Light Power Operated Equipment
396.07	Heavy Power Operated Equipment

Wyoming Property

390.00	Structures and Improvements
392.09	Transportation Equipment - Trailers
396.03	Light Power Operated Equipment
396.07	Heavy Power Operated Equipment

California Property

390.00	Structures and Improvements
392.01	Transportation Equipment - Light Trucks and Vans
392.05	Transportation Equipment - Medium Trucks
396.03	Light Power Operated Equipment
396.07	Heavy Power Operated Equipment

Utah Property

390.00	Structures and Improvements
392.01	Transportation Equipment - Light Trucks and Vans
392.05	Transportation Equipment - Medium Trucks
396.03	Light Power Operated Equipment
396.07	Heavy Power Operated Equipment

Idaho Property

392.01	Transportation Equipment - Light Trucks and Vans
392.05	Transportation Equipment - Medium Trucks
392.09	Transportation Equipment – Trailers
396.03	Light Power Operated Equipment
396.07	Heavy Power Operated Equipment

Arizona, Colorado and Montana Property

392.01	Transportation Equipment - Light Trucks and Vans
392.09	Transportation Equipment – Trailers
396.07	Heavy Power Operated Equipment

Account 353.00, Station Equipment, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1992 through 2017 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1992-1994 through 2015-2017 periods were computed to smooth the annual amounts.

Cost of removal has been fairly consistent during the entire twenty-six-year period. The overall cost of removal level was 16 percent with an increase to 19 percent in the most recent five years. The primary cause for the increased levels of cost of removal relates to the effort needed to remove station equipment based on various work

requirements. Gross salvage has decreased somewhat over the full period, but not too significantly. The overall average of 6 percent and the most recent five-year average of 5 percent gross salvage are fairly consistent.

The net salvage percent based on the overall period 1992 through 2017 is 11 percent negative net salvage and based on the most recent five-year period is 14 percent. The current estimate is negative 5 percent, and the data is supportive of a more negative net salvage estimate in the negative 10 to negative 15 percent range. Estimates made for most other utilities are in the negative 5 to negative 15 percent range, but some have estimates as negative as 60 percent. The net salvage estimate for station equipment is negative 10 percent, is within the range of other estimates, and reflects the levels of net salvage anticipated for this account.

The overall net salvage percent for production facilities include costs for final retirement. The calculation of the weighted net salvage percent includes costs by unit for final retirement as well as interim retirements prior to final retirement. The overall net salvage for each production facility combines the interim net salvage amount with the final dismantlement amount factored to the total plant cost. The calculation for each facility is set forth on pages VIII-2 through VIII-12 of this study.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1{,}000 \left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2017, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2017, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

AMORTIZATION OF GENERAL PLANT

PacifiCorp continues to utilize amortization accounting for certain general plant accounts which is commonly referred to as General Plant Amortization or vintage pooling. These asset categories are characterized as containing many items of small unit costs with similar mortality characteristics. In addition, these assets represent a very small portion of the total asset base.

Under this method of accounting, amounts recorded as additions to Plant in Service are recorded at the vintage account level only. These amounts are being amortized over their average service lives as determined by the 1991 depreciation study and continued in the depreciation studies since 1991. When each vintage reaches an age equal to this period, the original cost is retired from utility plant in service. These procedures have eliminated the costly tracking of many small items and resulted in more effective utilization of property accounting resources. Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of total depreciable electric plant in service.

The following table lists the amortization periods presently in use:

Account	Description	Life in Years
391.00	Office Furniture	20
391.20	Personal Computers and Printers	5
391.30	Office Equipment	8
393.00	Stores Equipment	25
394.00	Tools, Shop and Garage Equipment	24
395.00	Laboratory Equipment	20
397.00 *	Communication Equipment	24
397.20	Communications Equipment - Mobile Radio	11
398.00	Miscellaneous Equipment	20

* Assets in this account were not addressed in the 1991 study. Therefore, based on the same methodology as determined in all other amortization accounts, a 24-year amortization period was established in 2007.

These asset categories were not a part of the depreciation study, however a limited review of the amortization periods was conducted.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2017. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2017, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and net salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s),

when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of net salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and gross salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of electric plant as of December 31, 2017, is presented on pages VI-4 through VI-21 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation amount and rate, and the composite remaining life related to electric plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Detailed Depreciation Calculations." The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

The Appendix of this report sets forth the projected summary results of the original cost as of December 31, 2020. The schedule develops the annual depreciation accrual rates based on the projected original cost, allocated book reserve, future accruals and composite remaining life utilizing the same parameters as of December 31, 2020.

PACIFICORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2017

ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
STEAM PRODUCTION PLANT										
CHOLLA GENERATING STATION										
	CHOLLA UNIT 4									
310.20	LAND RIGHTS	04-2025	SQUARE	0	1,368,465.38	447,596	920,869	125,630	9.18	7.3
311.00	STRUCTURES AND IMPROVEMENTS	04-2025	110-S0.5	(4)	65,298,661.22	27,950,844	39,959,764	5,497,254	8.42	7.3
312.00	BOILER PLANT EQUIPMENT	04-2025	65-L0.5	(5)	339,829,242.37	137,359,528	219,461,176	30,900,656	9.09	7.1
314.00	TURBOGENERATOR UNITS	04-2025	50-S0	(5)	67,630,168.43	29,390,196	41,621,481	5,963,588	8.82	7.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	04-2025	80-R2.5	(4)	68,681,644.16	30,949,254	40,479,656	5,584,193	8.13	7.2
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	04-2025	45-L0	(4)	4,094,397.99	1,822,867	2,435,307	357,902	8.74	6.8
	TOTAL CHOLLA UNIT 4				546,902,579.55	227,920,285	344,878,253	48,429,223	8.86	
COLSTRIP GENERATING STATION										
	COLSTRIP GENERATING STATION									
311.00	STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(7)	62,889,070.34	35,663,657	31,627,648	3,210,655	5.11	9.9
312.00	BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(7)	122,349,717.76	65,777,381	65,136,817	6,893,611	5.63	9.4
314.00	TURBOGENERATOR UNITS	12-2027	50-S0	(7)	39,185,418.35	17,903,411	24,024,987	2,540,270	6.48	9.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(6)	9,368,408.86	5,425,245	4,505,268	458,745	4.90	9.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	45-L0	(6)	443,050.73	170,329	299,305	32,219	7.27	9.3
TOTAL COLSTRIP GENERATING STATION					234,235,666.04	124,940,023	125,594,025	13,135,500	5.61	
CRAIG GENERATING STATION										
	CRAIG UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(2)	11,663,418.07	8,000,488	3,896,198	494,863	4.24	7.9
312.00	BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(3)	32,694,810.28	19,790,737	13,884,918	1,812,310	5.54	7.7
314.00	TURBOGENERATOR UNITS	12-2025	50-S0	(2)	12,879,366.22	6,168,318	6,968,636	904,859	7.03	7.7
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(2)	7,023,805.41	4,800,128	2,364,154	300,963	4.28	7.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(2)	252,778.01	163,575	94,259	12,947	5.12	7.3
	TOTAL CRAIG UNIT 1				64,514,177.99	38,923,246	27,208,165	3,525,942	5.47	
	CRAIG UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2026	110-S0.5	(2)	11,688,308.90	7,922,552	3,999,523	452,876	3.87	8.8
312.00	BOILER PLANT EQUIPMENT	12-2026	65-L0.5	(2)	73,776,159.82	22,334,742	52,916,941	6,021,133	8.16	8.8
314.00	TURBOGENERATOR UNITS	12-2026	50-S0	(2)	13,081,042.08	5,413,366	7,929,297	916,063	7.00	8.7
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2026	80-R2.5	(2)	7,362,179.54	4,714,443	2,794,980	316,578	4.30	8.8
	TOTAL CRAIG UNIT 2				105,907,690.34	40,385,103	67,640,741	7,706,650	7.28	
	CRAIG COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2026	110-S0.5	(2)	14,986,738.72	8,565,382	6,721,091	755,647	5.04	8.9
312.00	BOILER PLANT EQUIPMENT	12-2026	65-L0.5	(3)	28,356,297.22	16,125,649	13,081,337	1,521,039	5.36	8.6
314.00	TURBOGENERATOR UNITS	12-2026	50-S0	(3)	3,536,802.89	2,173,226	1,469,681	176,298	4.98	8.3
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2026	80-R2.5	(2)	3,016,751.34	1,860,738	1,216,348	137,453	4.56	8.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2026	45-L0	(2)	987,516.59	602,393	404,874	49,837	5.05	8.1
	TOTAL CRAIG COMMON				50,884,106.76	29,327,388	22,893,331	2,640,274	5.19	
TOTAL CRAIG GENERATING STATION					221,305,975.09	108,635,737	117,742,237	13,872,866	6.27	

PACIFICORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2017

ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DAVE JOHNSTON GENERATING STATION										
	DAVE JOHNSTON UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(3)	1,009,703.51	408,121	631,874	63,608	6.30	9.9
312.00	BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(4)	53,900,429.82	27,809,720	28,246,727	2,952,549	5.48	9.6
314.00	TURBOGENERATOR UNITS	12-2027	50-S0	(4)	11,519,074.01	6,083,138	5,896,699	631,808	5.48	9.3
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(4)	2,832,890.24	1,895,910	1,050,296	108,544	3.83	9.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	45-L0	(3)	2,674.50	1,502	1,253	138	5.16	9.1
	TOTAL DAVE JOHNSTON UNIT 1				69,264,772.08	36,198,391	35,826,849	3,756,647	5.42	
	DAVE JOHNSTON UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(3)	566,770.57	246,041	337,733	34,023	6.00	9.9
312.00	BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(4)	57,165,778.38	28,662,033	30,790,377	3,212,938	5.62	9.6
314.00	TURBOGENERATOR UNITS	12-2027	50-S0	(4)	15,679,466.75	8,431,433	7,875,212	842,351	5.37	9.3
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(4)	3,491,873.59	2,018,971	1,612,578	164,615	4.71	9.8
	TOTAL DAVE JOHNSTON UNIT 2				76,903,889.29	39,358,478	40,615,900	4,253,927	5.53	
	DAVE JOHNSTON UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(3)	18,967,793.01	8,253,453	11,283,374	1,135,550	5.99	9.9
312.00	BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(4)	225,762,795.52	91,523,481	143,269,826	14,782,447	6.55	9.7
314.00	TURBOGENERATOR UNITS	12-2027	50-S0	(4)	21,486,724.45	12,035,357	10,310,836	1,105,959	5.15	9.3
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(3)	14,788,456.81	6,547,573	8,684,538	876,504	5.93	9.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	45-L0	(3)	240,204.09	130,663	116,747	12,773	5.32	9.1
	TOTAL DAVE JOHNSTON UNIT 3				281,245,973.88	118,490,527	173,665,321	17,913,233	6.37	
	DAVE JOHNSTON UNIT 4									
311.00	STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(3)	15,159,815.23	5,592,884	10,021,726	1,008,184	6.65	9.9
312.00	BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(4)	230,895,488.29	89,774,414	150,356,893	15,502,957	6.71	9.7
314.00	TURBOGENERATOR UNITS	12-2027	50-S0	(4)	41,342,089.77	20,015,651	22,980,122	2,423,557	5.86	9.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(3)	14,405,447.38	6,229,315	8,608,296	868,908	6.03	9.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	45-L0	(3)	599,327.00	308,418	308,889	33,623	5.61	9.2
	TOTAL DAVE JOHNSTON UNIT 4				302,402,167.67	121,920,682	192,275,926	19,837,229	6.56	
	DAVE JOHNSTON COMMON									
310.20	LAND RIGHTS	12-2027	SQUARE	0	99,970.26	68,953	31,017	3,102	3.10	10.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(3)	124,033,278.41	58,661,749	69,092,528	6,965,974	5.62	9.9
312.00	BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(4)	128,855,245.66	56,555,784	77,453,671	8,014,214	6.22	9.7
314.00	TURBOGENERATOR UNITS	12-2027	50-S0	(4)	9,678,356.75	3,878,753	6,186,738	643,265	6.65	9.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(3)	27,630,145.51	10,225,915	18,233,135	1,834,444	6.64	9.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	45-L0	(3)	7,701,233.17	3,298,954	4,633,316	498,552	6.47	9.3
	TOTAL DAVE JOHNSTON COMMON				297,998,229.76	132,690,108	175,630,405	17,959,551	6.03	
TOTAL DAVE JOHNSTON GENERATING STATION					1,027,815,032.68	448,658,186	618,014,401	63,720,587	6.20	

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ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GADSBY GENERATING STATION										
	GADSBY UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(15)	1,231,253.41	1,355,810	60,131	4,050	0.33	14.8
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(15)	10,281,867.93	9,439,032	2,385,116	171,199	1.67	13.9
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	5,485,093.65	5,531,754	721,253	53,203	0.97	13.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(15)	1,394,621.84	1,456,947	146,868	9,961	0.71	14.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	21,261.95	22,223	1,165	104	0.49	11.2
	TOTAL GADSBY UNIT 1				18,414,098.78	17,805,766	3,314,533	238,517	1.30	
	GADSBY UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(16)	1,105,143.55	1,267,910	14,057	942	0.09	14.9
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(15)	13,771,032.70	13,018,025	2,818,663	203,224	1.48	13.9
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	6,369,161.73	5,888,746	1,372,098	97,543	1.53	14.1
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(15)	1,406,724.29	1,506,902	110,831	7,498	0.53	14.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	12,702.95	13,242	731	65	0.51	11.2
	TOTAL GADSBY UNIT 2				22,664,765.22	21,694,825	4,316,380	309,272	1.36	
	GADSBY UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(15)	1,204,199.60	1,277,360	107,470	7,232	0.60	14.9
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(15)	13,813,700.85	12,829,943	3,055,813	218,518	1.58	14.0
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	7,607,743.65	6,606,906	2,065,922	146,567	1.93	14.1
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	2,512,536.04	2,135,531	728,760	49,198	1.96	14.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	46,931.11	48,557	3,067	269	0.57	11.4
	TOTAL GADSBY UNIT 3				25,185,111.25	22,898,297	5,961,032	421,784	1.67	
	GADSBY COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(15)	11,719,240.32	11,085,607	2,391,519	162,457	1.39	14.7
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(15)	1,410,971.82	1,002,550	620,068	43,750	3.10	14.2
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	475,708.66	380,772	161,536	11,823	2.49	13.7
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	3,108,417.44	1,898,504	1,645,092	110,917	3.57	14.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(12)	377,082.73	295,143	127,190	9,771	2.59	13.0
	TOTAL GADSBY COMMON				17,091,420.97	14,662,576	4,945,405	338,718	1.98	
TOTAL GADSBY GENERATING STATION					83,355,396.22	77,061,464	18,537,350	1,308,291	1.57	
HAYDEN GENERATING STATION										
	HAYDEN UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2030	110-S0.5	(2)	1,130,877.82	866,288	287,207	22,799	2.02	12.6
312.00	BOILER PLANT EQUIPMENT	12-2030	65-L0.5	(2)	46,888,076.85	19,537,467	28,288,372	2,272,412	4.85	12.4
314.00	TURBOGENERATOR UNITS	12-2030	50-S0	(3)	5,115,407.60	2,818,785	2,450,085	204,569	4.00	12.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	80-R2.5	(2)	1,025,966.48	750,660	295,826	23,655	2.31	12.5
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	45-L0	(1)	250,077.04	155,343	97,235	8,544	3.42	11.4
	TOTAL HAYDEN UNIT 1				54,410,405.79	24,128,543	31,418,725	2,531,979	4.65	
	HAYDEN UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2030	110-S0.5	(2)	1,824,739.87	1,372,818	488,417	38,652	2.12	12.6
312.00	BOILER PLANT EQUIPMENT	12-2030	65-L0.5	(2)	23,870,337.52	9,618,260	14,729,484	1,181,914	4.95	12.5
314.00	TURBOGENERATOR UNITS	12-2030	50-S0	(3)	4,502,907.72	2,251,397	2,386,598	196,550	4.36	12.1
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	80-R2.5	(2)	1,331,900.75	1,005,486	353,053	28,175	2.12	12.5
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	45-L0	(2)	225,059.01	160,323	69,237	6,321	2.81	11.0
	TOTAL HAYDEN UNIT 2				31,754,944.87	14,408,284	18,026,789	1,451,612	4.57	

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ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	HAYDEN COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2030	110-S0.5	(1)	14,895,847.59	5,907,166	9,137,640	708,801	4.76	12.9
312.00	BOILER PLANT EQUIPMENT	12-2030	65-L0.5	(3)	12,552,644.25	7,463,565	5,465,659	448,006	3.57	12.2
314.00	TURBOGENERATOR UNITS	12-2030	50-S0	(2)	251,779.69	111,988	144,827	11,801	4.69	12.3
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	80-R2.5	(2)	206,074.98	157,344	52,852	4,240	2.06	12.5
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	45-L0	(2)	164,676.61	117,102	50,868	4,654	2.83	10.9
	TOTAL HAYDEN COMMON				28,071,023.12	13,757,165	14,851,846	1,177,502	4.19	
TOTAL HAYDEN GENERATING STATION					114,236,373.78	52,293,992	64,297,360	5,161,093	4.52	
HUNTER GENERATING STATION										
	HUNTER UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2042	110-S0.5	(8)	23,087,746.97	12,981,825	11,952,942	506,520	2.19	23.6
312.00	BOILER PLANT EQUIPMENT	12-2042	65-L0.5	(8)	261,606,237.44	70,432,245	212,102,491	9,398,768	3.59	22.6
314.00	TURBOGENERATOR UNITS	12-2042	50-S0	(8)	65,893,472.99	21,851,930	49,313,021	2,297,732	3.49	21.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2042	80-R2.5	(7)	34,023,338.80	15,636,661	20,768,312	879,230	2.58	23.6
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2042	45-L0	(5)	802,524.57	388,452	454,199	24,863	3.10	18.3
	TOTAL HUNTER UNIT 1				385,413,320.77	121,291,113	294,590,965	13,107,113	3.40	
	HUNTER UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2042	110-S0.5	(8)	12,463,799.68	6,760,445	6,700,459	282,793	2.27	23.7
312.00	BOILER PLANT EQUIPMENT	12-2042	65-L0.5	(8)	166,451,599.78	46,987,053	132,780,675	5,897,438	3.54	22.5
314.00	TURBOGENERATOR UNITS	12-2042	50-S0	(8)	45,811,481.56	14,796,967	34,679,433	1,610,613	3.52	21.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2042	80-R2.5	(7)	16,705,865.55	8,550,683	9,324,593	397,624	2.38	23.5
	TOTAL HUNTER UNIT 2				241,432,746.57	77,095,148	183,485,160	8,188,468	3.39	
	HUNTER UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	12-2042	110-S0.5	(8)	55,726,198.77	30,094,730	30,089,565	1,268,271	2.28	23.7
312.00	BOILER PLANT EQUIPMENT	12-2042	65-L0.5	(9)	297,167,684.88	127,155,676	196,757,100	9,091,064	3.06	21.6
314.00	TURBOGENERATOR UNITS	12-2042	50-S0	(8)	84,572,092.21	22,497,723	68,840,137	3,145,802	3.72	21.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2042	80-R2.5	(7)	54,654,006.81	28,511,040	29,968,747	1,276,238	2.34	23.5
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2042	45-L0	(5)	1,633,585.53	733,950	981,315	52,287	3.20	18.8
	TOTAL HUNTER UNIT 3				493,753,568.20	208,993,119	326,636,864	14,833,662	3.00	
	HUNTER UNITS 1 AND 2 COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2042	110-S0.5	(8)	9,407,855.06	5,213,693	4,946,790	209,289	2.22	23.6
312.00	BOILER PLANT EQUIPMENT	12-2042	65-L0.5	(9)	11,880,289.11	4,218,597	8,730,918	394,676	3.32	22.1
314.00	TURBOGENERATOR UNITS	12-2042	50-S0	(8)	3,862,957.70	1,524,615	2,647,379	126,392	3.27	20.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2042	80-R2.5	(6)	101,813.37	29,882	78,040	3,231	3.17	24.2
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2042	45-L0	(5)	823,901.93	406,448	458,649	25,181	3.06	18.2
	TOTAL HUNTER UNITS 1 AND 2 COMMON				26,076,817.17	11,393,235	16,861,776	758,769	2.91	
	HUNTER UNITS 1, 2 AND 3 COMMON									
310.20	LAND RIGHTS	12-2042	SQUARE	0	246,337.54	128,259	118,079	4,723	1.92	25.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2042	110-S0.5	(8)	110,862,576.37	56,801,192	62,930,390	2,642,641	2.38	23.8
312.00	BOILER PLANT EQUIPMENT	12-2042	65-L0.5	(9)	27,893,990.15	9,772,619	20,631,830	931,694	3.34	22.1
314.00	TURBOGENERATOR UNITS	12-2042	50-S0	(8)	1,216,238.53	441,905	871,633	41,306	3.40	21.1
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2042	80-R2.5	(6)	1,620,033.99	455,229	1,262,007	51,712	3.19	24.4
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2042	45-L0	(5)	467,453.79	133,335	357,491	17,630	3.77	20.3
	TOTAL HUNTER UNITS 1, 2 AND 3 COMMON				142,306,630.37	67,732,539	86,171,430	3,689,706	2.59	
TOTAL HUNTER GENERATING STATION					1,288,983,083.08	486,505,154	907,746,195	40,577,718	3.15	

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ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
HUNTINGTON GENERATING STATION										
	HUNTINGTON UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2036	110-S0.5	(8)	19,875,771.48	12,531,027	8,934,806	490,250	2.47	18.2
312.00	BOILER PLANT EQUIPMENT	12-2036	65-L0.5	(8)	285,637,455.74	96,419,055	212,069,397	12,007,216	4.20	17.7
314.00	TURBOGENERATOR UNITS	12-2036	50-S0	(8)	60,599,828.45	22,776,978	42,670,837	2,494,328	4.12	17.1
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2036	80-R2.5	(7)	20,033,655.55	11,480,234	9,955,777	548,171	2.74	18.2
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2036	45-L0	(5)	1,231,362.67	460,951	831,980	51,678	4.20	16.1
	TOTAL HUNTINGTON UNIT 1				387,378,073.89	143,668,245	274,462,797	15,591,643	4.02	
	HUNTINGTON UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2036	110-S0.5	(7)	26,221,908.41	13,773,947	14,283,495	774,337	2.95	18.4
312.00	BOILER PLANT EQUIPMENT	12-2036	65-L0.5	(8)	244,166,820.97	92,981,527	170,718,640	9,735,767	3.99	17.5
314.00	TURBOGENERATOR UNITS	12-2036	50-S0	(8)	58,102,496.24	24,945,174	37,805,522	2,246,438	3.87	16.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2036	80-R2.5	(7)	23,780,251.95	11,124,013	14,320,857	775,794	3.26	18.5
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2036	45-L0	(5)	971,260.90	421,962	597,862	37,836	3.90	15.8
	TOTAL HUNTINGTON UNIT 2				353,242,738.47	143,246,623	237,726,376	13,570,172	3.84	
	HUNTINGTON COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2036	110-S0.5	(7)	78,868,409.31	41,765,580	42,623,618	2,312,928	2.93	18.4
312.00	BOILER PLANT EQUIPMENT	12-2036	65-L0.5	(8)	35,691,626.66	11,973,860	26,573,097	1,504,960	4.22	17.7
314.00	TURBOGENERATOR UNITS	12-2036	50-S0	(8)	6,868,882.79	3,648,462	3,769,931	233,599	3.40	16.1
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2036	80-R2.5	(6)	3,841,106.38	1,143,989	2,927,584	156,434	4.07	18.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2036	45-L0	(5)	687,005.62	207,822	513,534	31,228	4.55	16.4
	TOTAL HUNTINGTON COMMON				125,957,030.76	58,739,713	76,407,764	4,239,149	3.37	
TOTAL HUNTINGTON GENERATING STATION					866,577,843.12	345,654,581	588,596,937	33,400,964	3.85	
JIM BRIDGER GENERATING STATION										
	JIM BRIDGER UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2028	110-S0.5	(6)	15,444,457.12	10,890,798	5,480,327	509,582	3.30	10.8
312.00	BOILER PLANT EQUIPMENT	12-2028	65-L0.5	(6)	163,868,313.29	88,072,690	85,627,722	8,173,135	4.99	10.5
314.00	TURBOGENERATOR UNITS	12-2028	50-S0	(6)	46,262,991.29	21,885,659	27,153,112	2,605,634	5.63	10.4
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2028	80-R2.5	(5)	10,831,455.56	7,488,813	3,884,215	363,500	3.36	10.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2028	45-L0	(5)	313,727.10	214,710	114,703	12,065	3.85	9.5
	TOTAL JIM BRIDGER UNIT 1				236,720,944.36	128,552,670	122,260,079	11,663,916	4.93	
	JIM BRIDGER UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(6)	12,835,787.27	8,535,173	5,070,762	349,548	2.72	14.5
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(7)	172,760,855.57	77,248,718	107,605,397	7,657,966	4.43	14.1
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(6)	59,810,740.93	20,423,812	42,975,573	3,061,698	5.12	14.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(6)	9,183,856.22	5,887,360	3,847,528	267,093	2.91	14.4
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(5)	198,482.09	122,489	85,917	6,963	3.51	12.3
	TOTAL JIM BRIDGER UNIT 2				254,789,722.08	112,217,552	159,585,177	11,343,268	4.45	
	JIM BRIDGER UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(7)	12,952,713.64	7,931,502	5,927,902	310,309	2.40	19.1
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(7)	259,370,184.73	73,591,270	203,934,828	10,975,888	4.23	18.6
314.00	TURBOGENERATOR UNITS	12-2037	50-S0	(7)	44,135,026.54	16,352,072	30,872,406	1,736,998	3.94	17.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(6)	7,764,833.16	4,437,815	3,792,908	200,205	2.58	18.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(5)	192,485.09	106,547	95,562	6,196	3.22	15.4
	TOTAL JIM BRIDGER UNIT 3				324,415,243.16	102,419,206	244,623,606	13,229,596	4.08	

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AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2017

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	JIM BRIDGER UNIT 4									
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(7)	39,910,921.16	24,358,517	18,346,169	959,098	2.40	19.1
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(7)	292,327,991.65	82,397,100	230,393,851	12,400,744	4.24	18.6
314.00	TURBOGENERATOR UNITS	12-2037	50-S0	(7)	45,562,255.38	19,196,817	29,554,796	1,685,617	3.70	17.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(6)	16,795,185.05	9,900,015	7,902,881	417,136	2.48	18.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(5)	1,248,549.58	690,850	620,127	40,129	3.21	15.5
	TOTAL JIM BRIDGER UNIT 4				395,844,902.82	136,543,299	286,817,824	15,502,724	3.92	
	JIM BRIDGER COMMON									
310.20	LAND RIGHTS	12-2037	SQUARE	0	281,111.10	167,820	113,291	5,665	2.02	20.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(6)	66,639,317.91	31,866,353	38,771,324	1,997,242	3.00	19.4
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(7)	88,282,141.47	36,677,837	57,784,054	3,185,985	3.61	18.1
314.00	TURBOGENERATOR UNITS	12-2037	50-S0	(7)	8,987,585.66	3,131,182	6,485,535	362,063	4.03	17.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(6)	16,589,262.63	7,421,260	10,163,358	527,109	3.18	19.3
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(5)	2,945,261.07	643,099	2,449,425	140,571	4.77	17.4
	TOTAL JIM BRIDGER COMMON				183,724,679.84	79,907,551	115,766,987	6,218,635	3.38	
	TOTAL JIM BRIDGER GENERATING STATION				1,395,495,492.26	559,640,278	929,053,673	57,958,139	4.15	
	NAUGHTON GENERATING STATION									
	NAUGHTON UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(9)	21,183,661.39	9,622,256	13,467,935	1,134,097	5.35	11.9
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(9)	153,575,974.49	49,600,365	117,797,447	10,174,654	6.63	11.6
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(9)	20,697,020.27	8,986,511	13,573,241	1,212,166	5.86	11.2
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(9)	20,963,379.01	7,006,100	15,843,983	1,332,665	6.36	11.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(7)	95,888.60	63,172	39,429	3,991	4.16	9.9
	TOTAL NAUGHTON UNIT 1				216,515,923.76	75,278,404	160,722,035	13,857,573	6.40	
	NAUGHTON UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(9)	29,362,133.06	9,988,184	22,016,541	1,848,755	6.30	11.9
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(9)	182,428,075.00	65,202,677	133,643,924	11,571,143	6.34	11.5
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(9)	24,029,373.81	9,988,104	16,203,913	1,435,422	5.97	11.3
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(8)	30,169,717.39	10,132,389	22,450,906	1,886,586	6.25	11.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(7)	388,871.65	247,483	168,610	16,638	4.28	10.1
	TOTAL NAUGHTON UNIT 2				266,378,170.91	95,558,837	194,483,894	16,758,544	6.29	
	NAUGHTON UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(8)	14,217,011.61	8,789,291	6,565,082	558,678	3.93	11.8
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(8)	146,425,465.03	72,522,508	85,616,994	7,548,017	5.15	11.3
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(8)	39,070,893.87	17,713,352	24,483,213	2,180,724	5.58	11.2
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(8)	11,439,683.73	6,512,982	5,841,876	498,310	4.36	11.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(8)	206,305.08	133,406	89,403	8,843	4.29	10.1
	TOTAL NAUGHTON UNIT 3				211,359,359.32	105,671,539	122,596,568	10,794,572	5.11	
	NAUGHTON COMMON									
310.20	LAND RIGHTS	12-2029	SQUARE	0	15,015.87	10,023	4,993	416	2.77	12.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(9)	60,663,426.84	26,527,041	39,596,094	3,336,403	5.50	11.9
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(10)	36,243,209.67	17,793,173	22,074,358	1,941,142	5.36	11.4
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(9)	1,299,219.18	573,149	843,000	74,512	5.74	11.3
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(9)	3,594,795.93	1,483,341	2,434,987	205,130	5.71	11.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(8)	1,640,331.97	593,352	1,178,207	106,902	6.52	11.0
	TOTAL NAUGHTON COMMON				103,455,999.46	46,980,079	66,131,639	5,664,505	5.48	
	TOTAL NAUGHTON GENERATING STATION				797,709,453.45	323,488,859	543,934,136	47,075,194	5.90	

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ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WYODAK GENERATING STATION									
WYODAK PLANT									
310.20 LAND RIGHTS	12-2039	SQUARE	0	164,796.80	96,508	68,289	3,104	1.88	22.0
311.00 STRUCTURES AND IMPROVEMENTS	12-2039	110-S0.5	(4)	52,514,611.28	29,656,605	24,958,591	1,183,512	2.25	21.1
312.00 BOILER PLANT EQUIPMENT	12-2039	65-L0.5	(6)	314,166,615.59	121,141,610	211,875,003	10,652,920	3.39	19.9
314.00 TURBOGENERATOR UNITS	12-2039	50-S0	(6)	66,824,527.16	26,827,120	44,006,879	2,308,588	3.45	19.1
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2039	80-R2.5	(4)	28,620,937.31	14,049,696	15,716,079	745,582	2.61	21.1
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2039	45-L0	(3)	1,285,660.94	399,586	924,645	50,246	3.91	18.4
TOTAL WYODAK GENERATING STATION				463,577,149.08	192,171,125	297,549,486	14,943,952	3.22	
BLUNDELL GENERATING STATION									
BLUNDELL GEOTHERMAL UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(9)	6,647,157.15	3,811,151	3,434,250	178,002	2.68	19.3
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(11)	13,209,813.07	7,142,094	7,520,799	426,051	3.23	17.7
314.00 TURBOGENERATOR UNITS	12-2037	50-S0	(10)	17,777,812.05	8,414,707	11,140,886	643,606	3.62	17.3
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(9)	5,045,404.31	2,858,494	2,640,997	137,643	2.73	19.2
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	707,680.85	324,607	432,612	26,479	3.74	16.3
TOTAL BLUNDELL GEOTHERMAL UNIT 1				43,387,867.43	22,551,053	25,169,544	1,411,781	3.25	
BLUNDELL GEOTHERMAL UNIT 2									
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(9)	689,372.12	214,164	537,252	27,296	3.96	19.7
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(10)	8,005,814.53	2,387,692	6,418,704	344,883	4.31	18.6
314.00 TURBOGENERATOR UNITS	12-2037	50-S0	(9)	16,439,393.14	5,407,208	12,511,731	688,935	4.19	18.2
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	2,453,737.00	812,443	1,837,593	93,421	3.81	19.7
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	545,275.12	173,344	410,100	24,025	4.41	17.1
TOTAL BLUNDELL GEOTHERMAL UNIT 2				28,133,591.91	8,994,851	21,715,380	1,178,560	4.19	
BLUNDELL GEOTHERMAL STEAM FIELD									
310.20 LAND RIGHTS	12-2037	SQUARE	0	40,981,910.43	27,554,811	13,427,099	671,354	1.64	20.0
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(7)	250,763.16	90,498	177,819	9,022	3.60	19.7
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	37,595,724.57	10,614,308	29,989,075	1,593,515	4.24	18.8
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(7)	1,033,795.62	192,313	913,848	46,224	4.47	19.8
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(6)	125,101.43	23,280	109,328	6,187	4.95	17.7
TOTAL BLUNDELL GEOTHERMAL STEAM FIELD				79,987,295.21	38,475,210	44,617,169	2,326,302	2.91	
BLUNDELL GEOTHERMAL COMMON									
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(9)	740,245.01	207,274	599,593	30,422	4.11	19.7
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(10)	270,620.15	79,085	218,597	11,734	4.34	18.6
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	42,332.23	8,790	36,929	1,871	4.42	19.7
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	74,760.16	40,955	39,038	2,483	3.32	15.7
TOTAL BLUNDELL GEOTHERMAL COMMON				1,127,957.55	336,104	894,157	46,510	4.12	
TOTAL BLUNDELL GENERATING STATION				152,636,712.10	70,357,218	92,396,250	4,963,153	3.25	
TOTAL DEPRECIABLE STEAM PRODUCTION PLANT				**7,192,830,756.45**	**3,017,326,903**	**4,648,340,303**	**344,546,680**	**4.79**	

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
310.30	WATER RIGHTS									
	DAVE JOHNSTON				9,700,996.61	2,534,227				
	GADSBY				8,138.01	12,995				
	HUNTER				24,271,831.30	10,839,179				
	HUNTINGTON				1,471,639.00	981,841				
	JIM BRIDGER				171,270.00	96,463				
	NAUGHTON				690.97	631				
	WYODAK				13,496.80	7,722				
	TOTAL WATER RIGHTS				35,638,062.69	14,473,059				
	TOTAL STEAM PRODUCTION PLANT				**7,228,468,819.14**	**3,031,799,962**	**4,648,340,303**	**344,546,680**	**4.77**	
	HYDRAULIC PRODUCTION PLANT									
	ASHTON/ST. ANTHONY									
330.20	LAND RIGHTS	12-2027	SQUARE	0	328,066.33	36,934	291,132	29,113	8.87	10.0
331.00	STRUCTURES AND IMPROVEMENTS	12-2027	125-R1	(1)	2,020,276.51	628,063	1,412,416	143,170	7.09	9.9
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2027	125-R1.5	(1)	28,171,738.09	6,001,228	22,452,227	2,263,582	8.03	9.9
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2027	95-S0	(2)	2,016,784.91	824,789	1,232,332	126,527	6.27	9.7
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2027	70-L0	(1)	1,362,250.61	479,331	896,542	94,135	6.91	9.5
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	75-R0.5	(1)	8,192.17	3,615	4,659	486	5.93	9.6
336.00	ROADS, RAILROADS AND BRIDGES	12-2027	100-S0.5	(1)	5,524.92	1,188	4,392	444	8.04	9.9
	TOTAL ASHTON/ST. ANTHONY				33,912,833.54	7,975,148	26,293,700	2,657,457	7.84	
	BEAR RIVER									
330.20	LAND RIGHTS	12-2033	SQUARE	0	5,879.43	4,471	1,408	89	1.51	15.8
331.00	STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(2)	6,162,778.90	2,547,133	3,738,901	239,451	3.89	15.6
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(2)	31,072,147.42	13,696,211	17,997,380	1,147,138	3.69	15.7
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-S0	(3)	14,644,195.21	5,323,498	9,760,023	626,410	4.28	15.6
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(2)	5,767,736.36	2,069,662	3,813,429	254,865	4.42	15.0
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2033	75-R0.5	(1)	81,954.00	47,348	35,426	2,366	2.89	15.0
336.00	ROADS, RAILROADS AND BRIDGES	12-2033	100-S0.5	(2)	1,015,367.58	381,210	654,465	41,721	4.11	15.7
	TOTAL BEAR RIVER				58,750,058.90	24,069,533	36,001,032	2,312,040	3.94	
	BEND									
331.00	STRUCTURES AND IMPROVEMENTS	12-2030	125-R1	(1)	95,269.32	82,192	14,030	1,094	1.15	12.8
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2030	125-R1.5	(1)	1,225,529.37	706,339	531,445	41,294	3.37	12.9
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2030	95-S0	(4)	106,934.66	111,212	0	0	-	-
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	70-L0	(2)	627,584.39	640,136	0	0	-	-
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	75-R0.5	(1)	15,383.82	15,538	0	0	-	-
336.00	ROADS, RAILROADS AND BRIDGES	12-2030	100-S0.5	(6)	174.40	185	0	0	-	-
	TOTAL BEND				2,070,875.96	1,555,602	545,475	42,388	2.05	
	BIG FORK									
331.00	STRUCTURES AND IMPROVEMENTS	12-2053	125-R1	(3)	762,229.70	336,666	448,431	13,070	1.71	34.3
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2053	125-R1.5	(4)	5,240,995.62	2,593,493	2,857,143	82,467	1.57	34.6
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2053	95-S0	(7)	1,585,607.13	850,436	846,164	25,431	1.60	33.3
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2053	70-L0	(5)	402,552.39	184,734	237,946	7,808	1.94	30.5
336.00	ROADS, RAILROADS AND BRIDGES	12-2053	100-S0.5	(5)	234,285.04	92,146	153,853	4,487	1.92	34.3
	TOTAL BIG FORK				8,225,669.88	4,057,475	4,543,537	133,263	1.62	

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	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	CUTLER									
330.20	WATER RIGHTS	12-2064	SQUARE	0	655.72	290	366	8	1.22	45.8
330.30	WATER RIGHTS	12-2064	SQUARE	0	4,818.31	4,818	0	0	-	-
330.40	FLOOD RIGHTS	12-2064	SQUARE	0	90,968.42	90,968	0	0	-	-
331.00	STRUCTURES AND IMPROVEMENTS	12-2064	125-R1	(5)	4,048,417.68	2,641,703	1,609,136	36,798	0.91	43.7
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2064	125-R1.5	(7)	10,663,520.12	5,927,314	5,482,653	122,530	1.15	44.7
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2064	95-S0	(9)	12,030,758.93	4,856,609	8,256,918	193,955	1.61	42.6
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2064	70-L0	(6)	2,719,993.34	1,060,484	1,822,709	48,606	1.79	37.5
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2064	75-R0.5	(4)	11,124.11	8,410	3,159	84	0.76	37.6
336.00	ROADS, RAILROADS AND BRIDGES	12-2064	100-S0.5	(12)	592,092.38	488,042	175,101	4,161	0.70	42.1
	TOTAL CUTLER				30,162,349.01	15,078,638	17,350,042	406,142	1.35	
	EAGLE POINT									
330.20	LAND RIGHTS	12-2040	SQUARE	0	12,122.48	12,122	0	0	-	-
331.00	STRUCTURES AND IMPROVEMENTS	12-2040	125-R1	(2)	185,404.41	125,636	63,476	2,838	1.53	22.4
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2040	125-R1.5	(2)	1,230,035.75	1,081,834	172,802	7,706	0.63	22.4
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2040	95-S0	(7)	251,541.42	268,770	379	17	0.01	22.3
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2040	70-L0	(3)	144,568.34	85,155	63,750	3,020	2.09	21.1
336.00	ROADS, RAILROADS AND BRIDGES	12-2040	100-S0.5	(2)	178,281.91	86,401	95,447	4,241	2.38	22.5
	TOTAL EAGLE POINT				2,001,954.31	1,659,918	395,854	17,822	0.89	
	GRANITE									
331.00	STRUCTURES AND IMPROVEMENTS	12-2035	125-R1	(2)	547,213.14	250,129	308,028	17,515	3.20	17.6
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2035	125-R1.5	(2)	3,784,484.88	2,065,939	1,794,236	101,563	2.68	17.7
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2035	95-S0	(4)	720,702.06	493,300	256,230	14,934	2.07	17.2
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2035	70-L0	(3)	217,060.22	128,293	95,279	5,803	2.67	16.4
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2035	75-R0.5	(2)	1,409.81	1,080	358	22	1.56	16.3
	TOTAL GRANITE				5,270,870.11	2,938,741	2,454,131	139,837	2.65	
	KLAMATH RIVER									
330.20	LAND RIGHTS	12-2020	SQUARE	0	638,992.96	512,240	126,753	42,251	6.61	3.0
330.40	FLOOD RIGHTS	12-2020	SQUARE	0	252,509.75	216,086	36,424	12,141	4.81	3.0
331.00	STRUCTURES AND IMPROVEMENTS	12-2020	125-R1	0	988,014.39	731,560	256,454	85,827	8.69	3.0
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2020	125-R1.5	0	11,868,838.13	9,948,352	1,920,486	642,493	5.41	3.0
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2020	95-S0	(1)	344,701.61	262,855	85,294	28,649	8.31	3.0
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2020	70-L0	0	905,134.83	674,326	230,809	77,893	8.61	3.0
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2020	75-R0.5	0	61,787.58	50,634	11,154	3,780	6.12	3.0
336.00	ROADS, RAILROADS AND BRIDGES	12-2020	100-S0.5	0	241,074.81	192,101	48,974	16,420	6.81	3.0
	TOTAL KLAMATH RIVER				15,301,054.06	12,588,154	2,716,348	909,454	5.94	
	KLAMATH RIVER - ACCELERATED									
330.20	LAND RIGHTS	12-2019	SQUARE	0	40,941.30	37,601	3,340	1,670	4.08	2.0
330.40	FLOOD RIGHTS	12-2019	SQUARE	0	1,029.50	946	84	42	4.08	2.0
331.00	STRUCTURES AND IMPROVEMENTS	12-2019	SQUARE	0	16,062,591.44	12,503,943	3,558,648	1,779,323	11.08	2.0
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2019	SQUARE	0	37,181,721.68	31,070,958	6,110,764	3,055,381	8.22	2.0
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2019	SQUARE	0	18,019,753.58	15,121,829	2,897,925	1,448,965	8.04	2.0
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2019	SQUARE	0	16,339,069.76	12,818,717	3,520,353	1,760,181	10.77	2.0
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2019	SQUARE	0	184,402.75	161,612	22,791	11,396	6.18	2.0
336.00	ROADS, RAILROADS AND BRIDGES	12-2019	SQUARE	0	2,690,652.64	2,230,277	460,376	230,187	8.56	2.0
	TOTAL KLAMATH RIVER ACCELERATED				90,520,162.65	73,945,883	16,574,281	8,287,145	9.16	

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	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	LAST CHANCE									
331.00	STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(1)	448,394.01	327,245	125,633	8,047	1.79	15.6
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(1)	957,545.13	643,001	324,120	20,621	2.15	15.7
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-S0	(3)	1,185,055.27	720,225	500,382	32,167	2.71	15.6
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(2)	272,649.23	152,216	125,886	8,453	3.10	14.9
336.00	ROADS, RAILROADS AND BRIDGES	12-2033	100-S0.5	(3)	65,286.71	52,193	15,052	979	1.50	15.4
	TOTAL LAST CHANCE				2,928,930.35	1,894,880	1,091,073	70,267	2.40	
	LIFTON									
330.20	LAND RIGHTS	12-2033	SQUARE	0	20,758.93	15,415	5,344	333	1.60	16.0
330.30	WATER RIGHTS	12-2033	SQUARE	0	24,129.94	17,675	6,455	403	1.67	16.0
331.00	STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(2)	1,239,615.98	760,834	503,574	32,561	2.63	15.5
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(2)	8,284,256.36	4,546,195	3,903,747	249,862	3.02	15.6
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-S0	(2)	7,886,196.36	2,838,742	5,205,178	333,548	4.23	15.6
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(2)	409,899.28	170,389	247,708	16,629	4.06	14.9
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2033	75-R0.5	(1)	12,063.43	3,175	9,009	591	4.90	15.2
336.00	ROADS, RAILROADS AND BRIDGES	12-2033	100-S0.5	(2)	225,326.60	80,306	149,527	9,498	4.22	15.7
	TOTAL LIFTON				18,102,246.88	8,432,731	10,030,542	643,425	3.55	
	MERWIN									
330.20	LAND RIGHTS	12-2058	SQUARE	0	300,510.01	214,178	86,332	2,105	0.70	41.0
330.50	FISH/WILDLIFE	12-2058	SQUARE	0	212,279.74	153,406	58,874	1,436	0.68	41.0
331.00	STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(3)	96,023,978.97	17,427,232	81,477,466	2,100,203	2.19	38.8
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(5)	30,286,902.64	7,862,278	23,938,970	613,020	2.02	39.1
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(12)	8,250,277.56	4,484,519	4,755,792	134,546	1.63	35.3
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(5)	10,381,315.65	2,123,782	8,776,599	258,366	2.49	34.0
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(3)	168,216.53	47,371	125,892	3,557	2.11	35.4
336.00	ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(6)	4,350,368.94	1,029,558	3,581,833	92,773	2.13	38.6
	TOTAL MERWIN				149,973,850.04	33,342,324	122,801,758	3,206,006	2.14	
	NORTH UMPQUA									
331.00	STRUCTURES AND IMPROVEMENTS	12-2038	125-R1	(2)	34,573,200.57	10,473,010	24,791,655	1,214,437	3.51	20.4
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2038	125-R1.5	(2)	199,510,865.29	60,046,033	143,455,050	6,981,726	3.50	20.5
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2038	95-S0	(4)	25,624,108.02	8,637,957	18,011,115	893,685	3.49	20.2
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2038	70-L0	(3)	19,599,870.55	5,008,537	15,179,330	787,919	4.02	19.3
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2038	75-R0.5	(1)	721,757.22	281,433	447,542	23,002	3.19	19.5
336.00	ROADS, RAILROADS AND BRIDGES	12-2038	100-S0.5	(3)	9,791,443.64	3,271,379	6,813,808	334,426	3.42	20.4
	TOTAL NORTH UMPQUA				289,821,245.29	87,718,349	208,698,500	10,235,195	3.53	
	PARIS									
331.00	STRUCTURES AND IMPROVEMENTS	12-2024	125-R1	(1)	109,837.83	92,281	18,655	2,688	2.45	6.9
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2024	125-R1.5	(1)	112,310.34	113,433	0	0	-	-
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2024	95-S0	(2)	73,253.33	74,718	0	0	-	-
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2024	70-L0	(1)	162,281.25	161,360	2,544	370	0.23	6.9
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2024	75-R0.5	0	417.22	417	0	0	-	-
	TOTAL PARIS				458,099.97	442,209	21,199	3,058	0.67	
	PIONEER									
330.20	LAND RIGHTS	12-2030	SQUARE	0	9,247.48	7,879	1,368	105	1.14	13.0
330.30	WATER RIGHTS	12-2030	SQUARE	0	110,805.67	94,434	16,372	1,259	1.14	13.0
331.00	STRUCTURES AND IMPROVEMENTS	12-2030	125-R1	(1)	534,893.57	290,362	249,881	19,598	3.66	12.8
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2030	125-R1.5	(1)	8,205,304.92	5,077,261	3,210,097	250,921	3.06	12.8
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2030	95-S0	(2)	1,615,896.40	750,933	897,281	70,482	4.36	12.7
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	70-L0	(2)	966,709.01	377,992	608,051	49,108	5.08	12.4
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	75-R0.5	(1)	9,601.69	6,260	3,438	277	2.88	12.4
336.00	ROADS, RAILROADS AND BRIDGES	12-2030	100-S0.5	(1)	61,394.46	20,835	41,173	3,199	5.21	12.9
	TOTAL PIONEER				11,513,853.20	6,625,956	5,027,661	394,949	3.43	

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	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	PROSPECT # 1, 2 AND 4									
330.20	LAND RIGHTS	12-2038	SQUARE	0	3,711.84	2,100	1,612	76	2.05	21.2
330.40	FLOOD RIGHTS	12-2038	SQUARE	0	3,166.96	2,260	907	43	1.36	21.1
331.00	STRUCTURES AND IMPROVEMENTS	12-2038	125-R1	(2)	6,258,283.94	1,627,641	4,755,809	232,724	3.72	20.4
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2038	125-R1.5	(2)	36,573,903.35	11,277,669	26,027,712	1,265,039	3.46	20.6
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2038	95-S0	(4)	3,922,089.73	1,534,776	2,544,197	126,544	3.23	20.1
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2038	70-L0	(2)	6,803,886.58	1,735,193	5,204,771	269,464	3.96	19.3
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2038	75-R0.5	(1)	19,027.06	7,688	11,529	589	3.10	19.6
336.00	ROADS, RAILROADS AND BRIDGES	12-2038	100-S0.5	(3)	388,725.44	140,580	259,807	12,740	3.28	20.4
	TOTAL PROSPECT # 1, 2 AND 4				53,972,794.90	16,327,907	38,806,344	1,907,219	3.53	
	PROSPECT #3									
331.00	STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(4)	643,908.17	378,241	291,423	7,496	1.16	38.9
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(5)	4,547,930.76	4,044,847	730,480	18,607	0.41	39.3
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(9)	1,842,300.74	1,552,787	455,321	12,223	0.66	37.3
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(5)	1,889,300.43	790,750	1,193,015	34,799	1.84	34.3
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(3)	62,714.94	54,937	9,659	277	0.44	34.9
336.00	ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(9)	117,026.36	95,260	32,299	824	0.70	39.2
	TOTAL PROSPECT #3				9,103,181.40	6,916,822	2,712,197	74,226	0.82	
	SANTA CLARA									
331.00	STRUCTURES AND IMPROVEMENTS	12-2024	125-R1	(1)	180,109.26	156,047	25,863	3,729	2.07	6.9
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2024	125-R1.5	(1)	1,139,133.63	998,015	152,510	21,931	1.93	7.0
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2024	95-S0	(1)	464,354.77	410,614	58,384	8,462	1.82	6.9
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2024	70-L0	(1)	708,658.02	576,655	139,090	20,481	2.89	6.8
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2024	75-R0.5	(1)	7,952.48	7,371	661	97	1.22	6.8
336.00	ROADS, RAILROADS AND BRIDGES	12-2024	100-S0.5	(1)	21,506.11	12,322	9,399	1,347	6.26	7.0
	TOTAL SANTA CLARA				2,521,714.27	2,161,024	385,907	56,047	2.22	
	STAIRS									
331.00	STRUCTURES AND IMPROVEMENTS	12-2030	125-R1	(1)	181,021.20	126,829	56,002	4,401	2.43	12.7
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2030	125-R1.5	(1)	1,023,590.73	464,775	569,052	44,324	4.33	12.8
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2030	95-S0	(3)	520,911.37	358,051	178,488	14,180	2.72	12.6
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	70-L0	(2)	226,242.07	119,000	111,767	9,060	4.00	12.3
336.00	ROADS, RAILROADS AND BRIDGES	12-2030	100-S0.5	(1)	57,926.16	10,220	48,285	3,735	6.45	12.9
	TOTAL STAIRS				2,009,691.53	1,078,875	963,594	75,700	3.77	
	SWIFT									
330.20	LAND RIGHTS	12-2058	SQUARE	0	6,277,412.59	3,782,173	2,495,240	60,859	0.97	41.0
330.50	FISH/WILDLIFE	12-2058	SQUARE	0	97,228.11	57,871	39,357	960	0.99	41.0
331.00	STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(3)	72,735,025.54	10,569,355	64,347,722	1,656,883	2.28	38.8
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(7)	47,586,344.94	24,608,333	26,309,056	691,826	1.45	38.0
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(10)	16,424,459.18	6,243,749	11,823,156	322,986	1.97	36.6
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(5)	8,017,717.95	1,761,035	6,657,569	197,373	2.46	33.7
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(5)	411,222.84	226,630	205,154	6,525	1.59	31.4
336.00	ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(6)	1,133,090.89	297,588	903,488	23,547	2.08	38.4
	TOTAL SWIFT				152,682,502.04	47,546,734	112,780,742	2,960,959	1.94	
	VIVA NAUGHTON									
331.00	STRUCTURES AND IMPROVEMENTS	12-2029	125-R1	(1)	403,224.93	231,324	175,933	14,930	3.70	11.8
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2029	125-R1.5	(1)	103,506.99	60,500	44,042	3,726	3.60	11.8
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2029	95-S0	(2)	497,437.95	289,488	217,898	18,757	3.77	11.6
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	70-L0	(2)	207,350.74	102,080	109,418	9,667	4.66	11.3
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	75-R0.5	(1)	20,594.26	11,853	8,947	781	3.79	11.5
	TOTAL VIVA NAUGHTON				1,232,114.87	695,245	556,238	47,861	3.88	

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	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	WALLOWA FALLS									
331.00	STRUCTURES AND IMPROVEMENTS	12-2057	125-R1	(4)	168,446.94	175,185	0	0	-	-
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2057	125-R1.5	(5)	917,742.64	963,630	0	0	-	-
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2057	95-S0	(9)	806,659.87	802,201	77,058	2,050	0.25	37.6
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2057	70-L0	(6)	760,420.49	698,258	107,788	3,232	0.43	33.4
336.00	ROADS, RAILROADS AND BRIDGES	12-2057	100-S0.5	(6)	649,143.03	426,003	262,089	6,824	1.05	38.4
	TOTAL WALLOWA FALLS				3,302,412.97	3,065,277	446,935	12,106	0.37	
	WEBER									
331.00	STRUCTURES AND IMPROVEMENTS	12-2060	125-R1	(5)	389,496.89	306,563	102,409	2,548	0.65	40.2
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2060	125-R1.5	(7)	2,016,927.91	1,299,720	858,393	20,835	1.03	41.2
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2060	95-S0	(11)	936,738.26	704,513	335,266	8,715	0.93	38.5
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2060	70-L0	(6)	259,856.45	113,652	161,796	4,592	1.77	35.2
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2060	75-R0.5	(4)	22,270.09	16,206	6,955	195	0.88	35.7
336.00	ROADS, RAILROADS AND BRIDGES	12-2060	100-S0.5	(8)	39,856.53	27,919	15,126	387	0.97	39.1
	TOTAL WEBER				3,665,146.13	2,468,573	1,479,945	37,272	1.02	
	YALE									
330.20	LAND RIGHTS	12-2058	SQUARE	0	761,579.86	511,129	250,451	6,109	0.80	41.0
331.00	STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(4)	17,614,753.99	3,883,258	14,436,086	372,810	2.12	38.7
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(7)	32,865,578.42	18,895,474	16,270,695	428,972	1.31	37.9
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(11)	12,621,899.12	5,990,495	8,019,813	221,315	1.75	36.2
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(6)	3,895,750.17	1,323,851	2,805,644	85,141	2.19	33.0
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(5)	560,983.03	346,556	242,476	7,884	1.41	30.8
336.00	ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(7)	2,042,949.90	607,473	1,578,483	41,168	2.02	38.3
	TOTAL YALE				70,363,494.49	31,558,236	43,603,648	1,163,399	1.65	
	HYDRO DECOMMISSIONING RESERVE			a		6,081,957	729,993	145,999		5.0
	TOTAL HYDRAULIC PRODUCTION				**1,017,867,106.75**	**400,226,191**	**657,010,676**	**35,939,236**	**3.53**	
	OTHER PRODUCTION PLANT									
	CHEHALIS									
341.00	STRUCTURES AND IMPROVEMENTS	12-2043	70-S2.5	(3)	24,463,496.27	7,307,368	17,890,033	700,331	2.86	25.5
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2043	50-R2	(3)	1,597,345.52	498,525	1,146,741	49,111	3.07	23.3
343.00	PRIME MOVERS	12-2043	40-L0	(6)	215,427,437.28	55,185,047	173,168,036	8,583,260	3.98	20.2
344.00	GENERATORS	12-2043	50-R2.5	(5)	70,171,784.91	21,751,314	51,929,060	2,182,721	3.11	23.8
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2043	70-R3	(2)	38,406,436.94	11,759,685	27,414,881	1,084,124	2.82	25.3
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2043	60-R3	(2)	3,268,830.29	990,480	2,343,727	94,063	2.88	24.9
	TOTAL CHEHALIS				353,335,331.21	97,492,419	273,892,478	12,693,610	3.59	
	CURRANT CREEK									
341.00	STRUCTURES AND IMPROVEMENTS	12-2045	70-S2.5	(3)	44,209,431.84	8,889,954	36,645,761	1,332,080	3.01	27.5
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2045	50-R2	(3)	3,299,735.22	672,063	2,726,664	108,502	3.29	25.1
343.00	PRIME MOVERS	12-2045	40-L0	(6)	194,949,808.42	33,497,405	173,149,392	8,093,767	4.15	21.4
344.00	GENERATORS	12-2045	50-R2.5	(5)	63,104,566.18	12,562,025	53,697,769	2,090,488	3.31	25.7
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2045	70-R3	(2)	42,918,306.32	8,264,568	35,512,104	1,302,070	3.03	27.3
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2045	60-R3	(2)	2,983,344.19	598,133	2,444,878	91,117	3.05	26.8
	TOTAL CURRANT CREEK				351,465,192.17	64,484,148	304,176,568	13,018,024	3.70	

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	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	HERMISTON									
341.00	STRUCTURES AND IMPROVEMENTS	12-2036	70-S2.5	(3)	12,863,796.93	6,552,091	6,697,620	359,579	2.80	18.6
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2036	50-R2	(2)	25,321.62	13,058	12,770	743	2.93	17.2
343.00	PRIME MOVERS	12-2036	40-L0	(5)	113,006,798.05	48,538,075	70,119,063	4,508,063	3.99	15.6
344.00	GENERATORS	12-2036	50-R2.5	(4)	42,333,159.14	21,106,655	22,919,831	1,307,554	3.09	17.5
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2036	70-R3	(2)	9,781,187.95	4,753,275	5,223,537	281,822	2.88	18.5
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2036	60-R3	(2)	209,838.93	67,060	146,976	7,911	3.77	18.6
	TOTAL HERMISTON				178,220,102.62	81,030,214	105,119,797	6,465,672	3.63	
	LAKE SIDE UNIT 1									
341.00	STRUCTURES AND IMPROVEMENTS	12-2047	70-S2.5	(4)	2,606,481.62	313,237	2,397,504	81,071	3.11	29.6
343.00	PRIME MOVERS	12-2047	40-L0	(6)	218,576,283.46	25,266,649	206,424,211	9,094,387	4.16	22.7
344.00	GENERATORS	12-2047	50-R2.5	(5)	69,228,701.46	9,598,130	63,092,007	2,298,569	3.32	27.4
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2047	70-R3	(3)	44,907,588.65	6,069,415	40,185,401	1,375,742	3.06	29.2
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2047	60-R3	(2)	2,451,484.27	336,800	2,163,714	75,233	3.07	28.8
	TOTAL LAKE SIDE UNIT 1				337,770,539.46	41,584,231	314,262,837	12,925,002	3.83	
	LAKE SIDE UNIT 2									
341.00	STRUCTURES AND IMPROVEMENTS	12-2054	70-S2.5	(3)	86,240,831.02	11,332,457	77,495,599	2,134,693	2.48	36.3
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2054	50-R2	(3)	8,506,512.86	1,275,677	7,486,031	229,220	2.69	32.7
343.00	PRIME MOVERS	12-2054	40-L0	(6)	331,144,410.97	32,097,376	318,915,700	11,751,172	3.55	27.1
344.00	GENERATORS	12-2054	50-R2.5	(5)	154,170,831.14	14,333,204	147,546,169	4,340,857	2.82	34.0
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2054	70-R3	(2)	75,433,361.58	6,656,682	70,285,347	1,947,492	2.58	36.1
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2054	60-R3	(1)	3,670,407.99	423,344	3,283,768	92,636	2.52	35.4
	TOTAL LAKE SIDE UNIT 2				659,166,355.56	66,118,740	625,012,614	20,496,070	3.11	
	GADBSY PEAKER UNIT 4-6									
341.00	STRUCTURES AND IMPROVEMENTS	12-2032	70-S2.5	(2)	4,273,000.07	1,934,221	2,424,239	162,522	3.80	14.9
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2032	50-R2	(2)	2,759,016.70	848,074	1,966,123	135,854	4.92	14.5
343.00	PRIME MOVERS	12-2032	40-S0	(4)	55,430,607.74	24,053,869	33,593,963	2,517,914	4.54	13.3
344.00	GENERATORS	12-2032	50-R2.5	(3)	17,840,027.10	7,161,731	11,213,497	774,014	4.34	14.5
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	70-R3	(2)	2,952,119.98	1,225,981	1,785,181	120,262	4.07	14.8
	TOTAL GADBSY PEAKER UNIT 4-6				83,254,771.59	35,223,876	50,983,003	3,710,566	4.46	
	DUNLAP - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(1)	7,799,280.24	1,941,389	5,935,884	191,418	2.45	31.0
343.00	PRIME MOVERS	12-2050	55-R2.5	(1)	207,990,139.84	53,141,682	156,928,359	5,097,440	2.45	30.8
344.00	GENERATORS	12-2050	40-S0	(3)	6,633,248.23	1,710,155	5,122,091	197,042	2.97	26.0
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(1)	12,315,311.82	3,239,983	9,198,482	308,428	2.50	29.8
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	0	149,099.80	37,981	111,119	3,506	2.35	31.7
	TOTAL DUNLAP - WIND				234,887,079.93	60,071,190	177,295,935	5,797,834	2.47	
	FOOTE CREEK - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2029	65-R2	(1)	137,311.55	76,070	62,615	5,324	3.88	11.8
343.00	PRIME MOVERS	12-2029	55-R2.5	(1)	32,601,301.89	22,037,113	10,890,202	935,754	2.87	11.6
344.00	GENERATORS	12-2029	40-S0	(1)	2,016,496.33	1,091,339	945,322	85,263	4.23	11.1
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	60-S0.5	(1)	2,949,206.74	1,989,515	989,184	86,250	2.92	11.5
	TOTAL FOOTE CREEK - WIND				37,704,316.51	25,194,037	12,887,323	1,112,591	2.95	
	GLENROCK - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	10,650,428.26	3,133,576	7,623,357	253,417	2.38	30.1
343.00	PRIME MOVERS	12-2049	55-R2.5	(1)	442,623,448.26	136,321,806	310,727,877	10,423,521	2.35	29.8
344.00	GENERATORS	12-2049	40-S0	(3)	13,712,764.18	4,588,635	9,535,512	382,712	2.79	24.9
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	29,618,521.00	9,379,769	20,534,937	711,686	2.40	28.9
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	1,665,766.88	413,451	1,252,316	40,566	2.44	30.9
	TOTAL GLENROCK - WIND				498,270,928.58	153,837,237	349,673,999	11,811,902	2.37	

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	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	GOODNOE HILLS - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	5,487,542.38	1,700,696	3,841,722	128,106	2.33	30.0
343.00	PRIME MOVERS	12-2049	55-R2.5	(1)	164,191,105.11	50,843,983	114,989,033	3,866,031	2.35	29.7
344.00	GENERATORS	12-2049	40-S0	(3)	4,427,912.35	1,488,162	3,072,588	123,968	2.80	24.8
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	11,307,301.02	2,754,501	8,665,873	296,683	2.62	29.2
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	171,923.00	54,342	117,581	3,841	2.23	30.6
	TOTAL GOODNOE HILLS - WIND				185,585,783.86	56,841,684	130,686,797	4,418,629	2.38	
	HIGH PLAINS / MCFADDEN - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	7,814,536.92	2,233,677	5,659,005	188,176	2.41	30.1
343.00	PRIME MOVERS	12-2049	55-R2.5	(1)	247,072,101.06	71,294,355	178,248,467	5,970,504	2.42	29.9
344.00	GENERATORS	12-2049	40-S0	(3)	7,086,661.55	2,177,947	5,121,314	204,305	2.88	25.1
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	14,786,052.87	4,406,683	10,527,230	364,285	2.46	28.9
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	113,716.50	32,974	80,742	2,629	2.31	30.7
	TOTAL HIGH PLAINS / MCFADDEN - WIND				276,873,068.90	80,145,636	199,636,758	6,729,899	2.43	
	LEANING JUNIPER - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	4,977,134.31	1,852,058	3,174,848	106,471	2.14	29.8
343.00	PRIME MOVERS	12-2049	55-R2.5	(1)	159,689,708.35	58,823,924	102,462,681	3,474,996	2.18	29.5
344.00	GENERATORS	12-2049	40-S0	(3)	5,511,668.97	2,143,662	3,533,357	144,675	2.62	24.4
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(2)	9,259,004.71	3,540,637	5,903,548	207,139	2.24	28.5
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	81,035.73	30,965	50,071	1,649	2.03	30.4
	TOTAL LEANING JUNIPER - WIND				179,518,552.07	66,391,246	115,124,505	3,934,930	2.19	
	MARENGO - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	10,236,450.87	3,595,811	6,743,004	225,256	2.20	29.9
343.00	PRIME MOVERS	12-2049	55-R2.5	(1)	330,301,684.58	117,915,749	215,688,952	7,279,452	2.20	29.6
344.00	GENERATORS	12-2049	40-S0	(3)	12,730,487.78	3,447,823	9,664,579	376,880	2.96	25.6
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(2)	19,766,463.99	7,322,912	12,838,881	448,201	2.27	28.6
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	337,118.68	119,601	217,518	7,119	2.11	30.6
	TOTAL MARENGO - WIND				373,372,205.90	132,401,896	245,152,934	8,336,908	2.23	
	SEVEN MILE HILL - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	6,355,801.85	1,832,882	4,586,478	152,753	2.40	30.0
343.00	PRIME MOVERS	12-2049	55-R2.5	(1)	217,959,211.65	65,490,674	154,648,130	5,200,830	2.39	29.7
344.00	GENERATORS	12-2049	40-S0	(3)	6,691,890.28	2,184,200	4,708,447	190,117	2.84	24.8
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(2)	13,495,912.20	4,180,149	9,585,681	333,062	2.47	28.8
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	803,821.77	183,513	620,309	20,091	2.50	30.9
	TOTAL SEVEN MILE HILL - WIND				245,306,637.75	73,871,418	174,149,045	5,896,853	2.40	
	SOLAR GENERATING									
344.00	GENERATORS - ATLANTIC CITY	12-2027	SQUARE	0	5,545.93	3,267	2,279	228	4.11	10.0
344.00	GENERATORS - CANYON LANDS	12-2014	SQUARE	0	36,389.01	50,374	(13,985)	0	-	-
344.00	GENERATORS - GREEN RIVER	12-2014	SQUARE	0	55,086.78	76,383	(21,296)	0	-	-
344.00	GENERATORS - OREGON HIGH DESERT	12-2015	50-R2.5	0	56,321.97	67,257	(10,935)	0	-	-
	TOTAL SOLAR GENERATING				153,343.69	197,281	(43,937)	228	0.15	
	MOBILE GENERATORS									
344.00	EAST SIDE MOBILE GENERATOR		50-R2.5	0	839,680.12	367,998	471,683	12,245	1.46	38.5
344.00	WEST SIDE MOBILE GENERATOR		50-R2.5	0	849,226.01	254,235	594,991	14,129	1.66	42.1
	TOTAL MOBILE GENERATORS				1,688,906.13	622,232	1,066,674	26,374	1.56	
	TOTAL DEPRECIABLE OTHER PRODUCTION				**3,996,573,115.93**	**1,035,507,487**	**3,079,077,330**	**117,375,092**	**2.94**	

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ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
340.30	WATER RIGHTS - CHEHALIS				1,756,736.02	-				
340.30	WATER RIGHTS - LAKESIDE				28,061,442.32	-				
340.30	WATER RIGHTS - CURRANT CREEK				2,891,146.49	351				
	TOTAL OTHER PRODUCTION				**4,029,282,440.76**	**1,035,507,838**	**3,079,077,330**	**117,375,092**		
TOTAL PRODUCTION PLANT					**12,275,618,366.65**	**4,467,533,991**	**8,384,428,309**	**497,861,008**	**4.06**	
TRANSMISSION PLANT										
350.20	LAND RIGHTS		80-R4	0	206,152,165.41	40,366,675	165,785,490	2,510,205	1.22	66.0
352.00	STRUCTURES AND IMPROVEMENTS		70-R3	(10)	257,688,989.61	46,052,728	237,405,161	3,972,382	1.54	59.8
353.00	STATION EQUIPMENT		58-S0	(10)	2,195,395,242.34	458,614,997	1,956,319,769	40,800,887	1.86	47.9
354.00	TOWERS AND FIXTURES		70-R4	(10)	1,294,996,299.13	305,297,943	1,119,197,986	19,812,056	1.53	56.5
355.00	POLES AND FIXTURES		60-R2	(50)	948,225,375.26	348,247,605	1,074,090,458	22,955,685	2.42	46.8
356.00	OVERHEAD CONDUCTORS AND DEVICES		65-R3	(35)	1,237,023,809.48	473,314,446	1,196,667,697	24,632,034	1.99	48.6
357.00	UNDERGROUND CONDUIT		60-S2.5	0	3,519,393.35	1,074,277	2,445,116	56,608	1.61	43.2
358.00	UNDERGROUND CONDUCTORS AND DEVICES		60-S2.5	(5)	8,035,353.96	2,638,108	5,799,014	134,716	1.68	43.0
359.00	ROADS AND TRAILS		70-R5	0	11,937,200.36	4,706,837	7,230,363	161,568	1.35	44.8
	TOTAL TRANSMISSION PLANT				**6,162,973,828.90**	**1,680,313,616**	**5,764,941,054**	**115,036,141**	**1.87**	
DISTRIBUTION PLANT										
	OREGON - DISTRIBUTION									
360.20	LAND RIGHTS		60-S2.5	0	5,029,094.89	2,706,037	2,323,058	61,974	1.23	37.5
361.00	STRUCTURES AND IMPROVEMENTS		65-R2	(10)	31,182,090.15	7,355,390	26,944,909	500,441	1.60	53.8
362.00	STATION EQUIPMENT		53-R1	(20)	261,645,329.74	87,574,653	226,399,743	5,458,271	2.09	41.5
364.00	POLES, TOWERS AND FIXTURES		55-R1	(100)	383,215,292.64	233,111,161	533,319,424	12,814,262	3.34	41.6
365.00	OVERHEAD CONDUCTORS AND DEVICES		60-R1	(60)	263,599,325.62	141,152,329	280,606,592	6,399,589	2.43	43.8
366.00	UNDERGROUND CONDUIT		70-R3	(50)	94,819,185.32	46,485,083	95,743,695	1,860,494	1.96	51.5
367.00	UNDERGROUND CONDUCTORS AND DEVICES		60-R2.5	(35)	182,946,104.62	82,089,650	164,887,591	3,743,288	2.05	44.0
368.00	LINE TRANSFORMERS		46-R1.5	(30)	448,283,787.92	231,859,584	350,909,340	11,079,639	2.47	31.7
369.10	OVERHEAD SERVICES		55-R1	(35)	92,291,191.32	35,947,650	88,645,458	2,086,209	2.26	42.5
369.20	UNDERGROUND SERVICES		60-R4	(40)	187,000,686.50	80,463,628	181,337,333	4,001,931	2.14	45.3
370.00	METERS		20-S3	(3)	70,757,736.78	50,560,533	22,319,936	1,427,512	2.02	15.6
371.00	INSTALLATIONS ON CUSTOMER PREMISES		27-L0	(50)	2,627,548.13	2,028,468	1,912,854	120,531	4.59	15.9
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		45-R1	(30)	23,718,107.45	11,331,276	19,502,264	607,356	2.56	32.1
	TOTAL OREGON - DISTRIBUTION				**2,047,115,481.08**	**1,012,665,442**	**1,994,852,197**	**50,161,497**	**2.45**	
	WASHINGTON - DISTRIBUTION									
360.20	LAND RIGHTS		55-R3	0	458,247.34	169,314	288,933	7,354	1.60	39.3
361.00	STRUCTURES AND IMPROVEMENTS		60-R2	(5)	4,862,071.33	1,104,521	4,000,654	81,320	1.67	49.2
362.00	STATION EQUIPMENT		54-R1	(25)	72,454,515.97	22,357,511	68,210,634	1,592,687	2.20	42.8
364.00	POLES, TOWERS AND FIXTURES		55-R1.5	(100)	107,128,448.80	64,429,722	149,827,176	3,661,011	3.42	40.9
365.00	OVERHEAD CONDUCTORS AND DEVICES		60-R1.5	(65)	71,102,938.71	37,515,424	79,804,425	1,823,996	2.57	43.8
366.00	UNDERGROUND CONDUIT		55-R3	(40)	18,416,794.04	9,144,136	16,639,376	435,104	2.36	38.2
367.00	UNDERGROUND CONDUCTORS AND DEVICES		55-R3	(35)	28,111,572.27	11,757,442	26,193,181	644,892	2.29	40.6
368.00	LINE TRANSFORMERS		45-R2	(25)	112,550,247.62	56,557,037	84,130,772	2,812,679	2.50	29.9
369.10	OVERHEAD SERVICES		60-R1	(40)	22,859,131.47	8,406,404	23,596,380	506,342	2.22	46.6
369.20	UNDERGROUND SERVICES		55-R4	(50)	40,165,702.15	18,949,047	41,299,506	1,022,761	2.55	40.4
370.00	METERS		20-S3	(3)	12,711,015.36	5,660,645	7,431,701	561,302	4.42	13.2
371.00	INSTALLATIONS ON CUSTOMER PREMISES		30-L0	(40)	505,545.28	414,618	293,145	20,089	3.97	14.6
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		45-R0.5	(40)	4,593,632.87	2,013,248	4,417,838	133,190	2.90	33.2
	TOTAL WASHINGTON - DISTRIBUTION				**495,919,863.21**	**238,479,069**	**506,133,721**	**13,302,727**	**2.68**	

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AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2017

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	WYOMING - DISTRIBUTION									
360.20	LAND RIGHTS		50-S4	0	5,871,868.56	2,388,016	3,483,853	102,639	1.75	33.9
361.00	STRUCTURES AND IMPROVEMENTS		65-R2.5	(10)	17,005,806.07	3,842,719	14,863,668	276,969	1.63	53.7
362.00	STATION EQUIPMENT		55-R1	(10)	136,938,572.31	42,979,194	107,653,236	2,587,885	1.89	41.6
364.00	POLES, TOWERS AND FIXTURES		55-R1	(100)	156,968,224.56	74,634,242	239,302,208	5,448,806	3.47	43.9
365.00	OVERHEAD CONDUCTORS AND DEVICES		60-R0.5	(50)	110,842,707.65	42,815,652	123,448,409	2,643,059	2.38	46.7
366.00	UNDERGROUND CONDUIT		45-R2.5	(35)	27,725,575.31	11,126,690	26,302,837	773,432	2.79	34.0
367.00	UNDERGROUND CONDUCTORS AND DEVICES		45-R3	(30)	62,290,344.27	32,424,154	48,553,294	1,598,267	2.57	30.4
368.00	LINE TRANSFORMERS		40-R1.5	(30)	122,208,936.83	53,598,221	105,273,397	3,646,369	2.98	28.9
369.10	OVERHEAD SERVICES		60-R1.5	(35)	19,847,850.73	7,262,523	19,532,075	421,834	2.13	46.3
369.20	UNDERGROUND SERVICES		50-R4	(55)	44,581,428.46	20,192,463	48,908,751	1,288,012	2.89	38.0
370.00	METERS		20-S3	(3)	15,515,321.70	6,881,374	9,099,407	697,241	4.49	13.1
371.00	INSTALLATIONS ON CUSTOMER PREMISES		30-O1	(60)	971,041.27	880,066	673,600	40,289	4.15	16.7
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		50-R0.5	(45)	10,699,968.70	4,662,440	10,852,515	292,268	2.73	37.1
	TOTAL WYOMING - DISTRIBUTION				**731,467,646.42**	**303,687,754**	**757,947,250**	**19,817,070**	**2.71**	
	CALIFORNIA - DISTRIBUTION									
360.20	LAND RIGHTS		65-R4	0	1,087,446.03	703,059	384,387	12,548	1.15	30.6
361.00	STRUCTURES AND IMPROVEMENTS		55-R2.5	(10)	5,166,203.75	1,330,503	4,352,321	99,648	1.93	43.7
362.00	STATION EQUIPMENT		50-R1	(25)	30,834,473.99	8,791,130	29,751,962	741,662	2.41	40.1
362.70	SUPERVISORY EQUIPMENT									
364.00	POLES, TOWERS AND FIXTURES		55-R1.5	(100)	65,745,520.96	39,114,675	92,376,367	2,278,341	3.47	40.5
365.00	OVERHEAD CONDUCTORS AND DEVICES		65-R1	(60)	35,662,818.14	18,855,183	38,205,326	835,097	2.34	45.7
366.00	UNDERGROUND CONDUIT		60-R4	(45)	17,655,628.32	10,289,336	15,311,325	398,679	2.26	38.4
367.00	UNDERGROUND CONDUCTORS AND DEVICES		55-R3	(40)	19,700,054.59	11,065,486	16,514,590	467,154	2.37	35.4
368.00	LINE TRANSFORMERS		55-R2	(40)	53,562,888.11	27,401,971	47,586,072	1,278,171	2.39	37.2
369.10	OVERHEAD SERVICES		55-R1.5	(50)	9,995,064.13	4,552,937	10,439,659	259,750	2.60	40.2
369.20	UNDERGROUND SERVICES		60-R4	(50)	16,185,596.18	8,041,333	16,237,061	384,368	2.37	42.2
370.00	METERS		20-S3	(3)	4,245,284.78	2,891,433	1,481,210	116,869	2.75	12.7
371.00	INSTALLATIONS ON CUSTOMER PREMISES		26-L0	(50)	276,680.26	236,126	178,894	14,039	5.07	12.7
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		35-O1	(45)	764,280.96	459,432	648,775	28,880	3.78	22.5
	TOTAL CALIFORNIA - DISTRIBUTION				**260,881,940.20**	**133,732,604**	**273,467,949**	**6,915,206**	**2.65**	
	UTAH - DISTRIBUTION									
360.20	LAND RIGHTS		65-R4	0	10,866,035.97	2,767,293	8,098,743	163,256	1.50	49.6
361.00	STRUCTURES AND IMPROVEMENTS		60-R2	(10)	55,309,142.08	12,522,302	48,317,754	994,384	1.80	48.6
362.00	STATION EQUIPMENT		50-S0	(15)	485,633,432.64	134,472,042	424,006,406	10,915,920	2.25	38.8
362.70	SUPERVISORY EQUIPMENT									
364.00	POLES, TOWERS AND FIXTURES		50-R0.5	(85)	381,829,828.86	152,385,164	554,000,019	13,836,705	3.62	40.0
365.00	OVERHEAD CONDUCTORS AND DEVICES		54-R0.5	(40)	235,250,269.85	76,747,447	252,602,931	5,964,674	2.54	42.3
366.00	UNDERGROUND CONDUIT		60-R2.5	(45)	201,747,479.72	79,666,115	212,867,731	4,738,509	2.35	44.9
367.00	UNDERGROUND CONDUCTORS AND DEVICES		60-R2.5	(20)	543,265,507.14	187,406,587	464,512,021	10,546,258	1.94	44.0
368.00	LINE TRANSFORMERS		47-R1	(10)	531,048,390.30	144,465,403	439,687,826	12,116,588	2.28	36.3
369.00	SERVICES		55-R3	(30)	304,590,858.42	98,132,114	297,836,002	7,005,972	2.30	42.5
370.00	METERS		20-S3	(3)	87,002,374.61	46,005,818	43,606,628	3,745,993	4.31	11.6
371.00	INSTALLATIONS ON CUSTOMER PREMISES		25-L0	(60)	4,260,737.83	3,352,573	3,464,608	255,587	6.00	13.6
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		25-R0.5	(30)	22,142,067.19	13,413,276	15,371,411	1,064,873	4.81	14.4
	TOTAL UTAH - DISTRIBUTION				**2,862,946,124.61**	**951,336,134**	**2,764,372,080**	**71,348,719**	**2.49**	

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ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	IDAHO - DISTRIBUTION									
360.20	LAND RIIGHTS		60-R4	0	1,313,176.97	483,892	829,285	19,694	1.50	42.1
361.00	STRUCTURES AND IMPROVEMENTS		65-R3	(5)	2,326,726.59	704,962	1,738,101	34,088	1.47	51.0
362.00	STATION EQUIPMENT		55-R1.5	(15)	35,928,629.40	12,213,386	29,104,538	679,678	1.89	42.8
362.70	SUPERVISORY EQUIPMENT									
364.00	POLES, TOWERS AND FIXTURES		50-R0.5	(90)	88,403,386.63	39,160,314	128,806,120	3,152,208	3.57	40.9
365.00	OVERHEAD CONDUCTORS AND DEVICES		54-R0.5	(35)	38,499,426.29	16,411,256	35,562,969	878,276	2.28	40.5
366.00	UNDERGROUND CONDUIT		60-R2	(40)	9,885,800.99	4,117,280	9,722,841	211,713	2.14	45.9
367.00	UNDERGROUND CONDUCTORS AND DEVICES		60-R2.5	(15)	27,749,923.98	11,814,929	20,097,484	473,307	1.71	42.5
368.00	LINE TRANSFORMERS		47-R1	(10)	82,066,593.84	31,220,377	59,052,876	1,718,516	2.09	34.4
369.00	SERVICES		55-R3	(30)	40,533,943.05	15,842,602	36,851,524	867,630	2.14	42.5
370.00	METERS		20-S3	(3)	15,558,703.52	10,330,679	5,694,786	405,201	2.60	14.1
371.00	INSTALLATIONS ON CUSTOMER PREMISES		25-L0	(45)	169,414.37	137,008	108,643	7,879	4.65	13.8
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		25-R0.5	(20)	721,201.99	431,588	433,854	26,907	3.73	16.1
	TOTAL IDAHO - DISTRIBUTION				**343,156,927.62**	**142,868,273**	**328,003,021**	**8,475,097**	**2.47**	
TOTAL DISTRIBUTION PLANT					**6,741,487,983.14**	**2,782,769,276**	**6,624,776,218**	**170,020,316**	**2.52**	
GENERAL PLANT										
	OREGON - GENERAL									
390.00	STRUCTURES AND IMPROVEMENTS		55-R1.5	(15)	84,641,586.42	25,441,215	71,896,610	1,730,632	2.04	41.5
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		13-S2	10	10,639,564.60	5,423,036	4,152,572	647,768	6.09	6.4
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		16-S2	10	14,302,583.06	6,574,443	6,297,882	725,356	5.07	8.7
392.09	TRANSPORTATION EQUIPMENT - TRAILERS		33-S1	10	3,545,977.47	1,229,612	1,961,768	92,176	2.60	21.3
396.03	LIGHT POWER OPERATED EQUIPMENT		10-S3	10	11,383,235.67	4,487,049	5,757,863	890,644	7.82	6.5
396.07	HEAVY POWER OPERATED EQUIPMENT		16-L1	15	28,341,192.03	10,448,953	13,641,060	1,429,568	5.04	9.5
	TOTAL OREGON - GENERAL				**152,854,139.25**	**53,604,308**	**103,707,755**	**5,516,144**	**3.61**	
	WASHINGTON - GENERAL									
390.00	STRUCTURES AND IMPROVEMENTS		40-S3	(10)	13,067,130.92	7,929,873	6,443,971	270,943	2.07	23.8
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		14-S2	10	2,128,883.74	1,386,000	529,995	70,298	3.30	7.5
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		19-S1	10	4,956,630.30	2,320,370	2,140,597	177,495	3.58	12.1
392.09	TRANSPORTATION EQUIPMENT - TRAILERS		33-S0.5	10	755,845.11	303,558	376,703	16,865	2.23	22.3
396.03	LIGHT POWER OPERATED EQUIPMENT		10-S2.5	10	2,470,170.01	1,296,053	927,100	123,017	4.98	7.5
396.07	HEAVY POWER OPERATED EQUIPMENT		15-L1.5	15	7,001,490.04	3,313,560	2,637,707	291,970	4.17	9.0
	TOTAL WASHINGTON - GENERAL				**30,380,150.12**	**16,549,414**	**13,056,073**	**950,588**	**3.13**	

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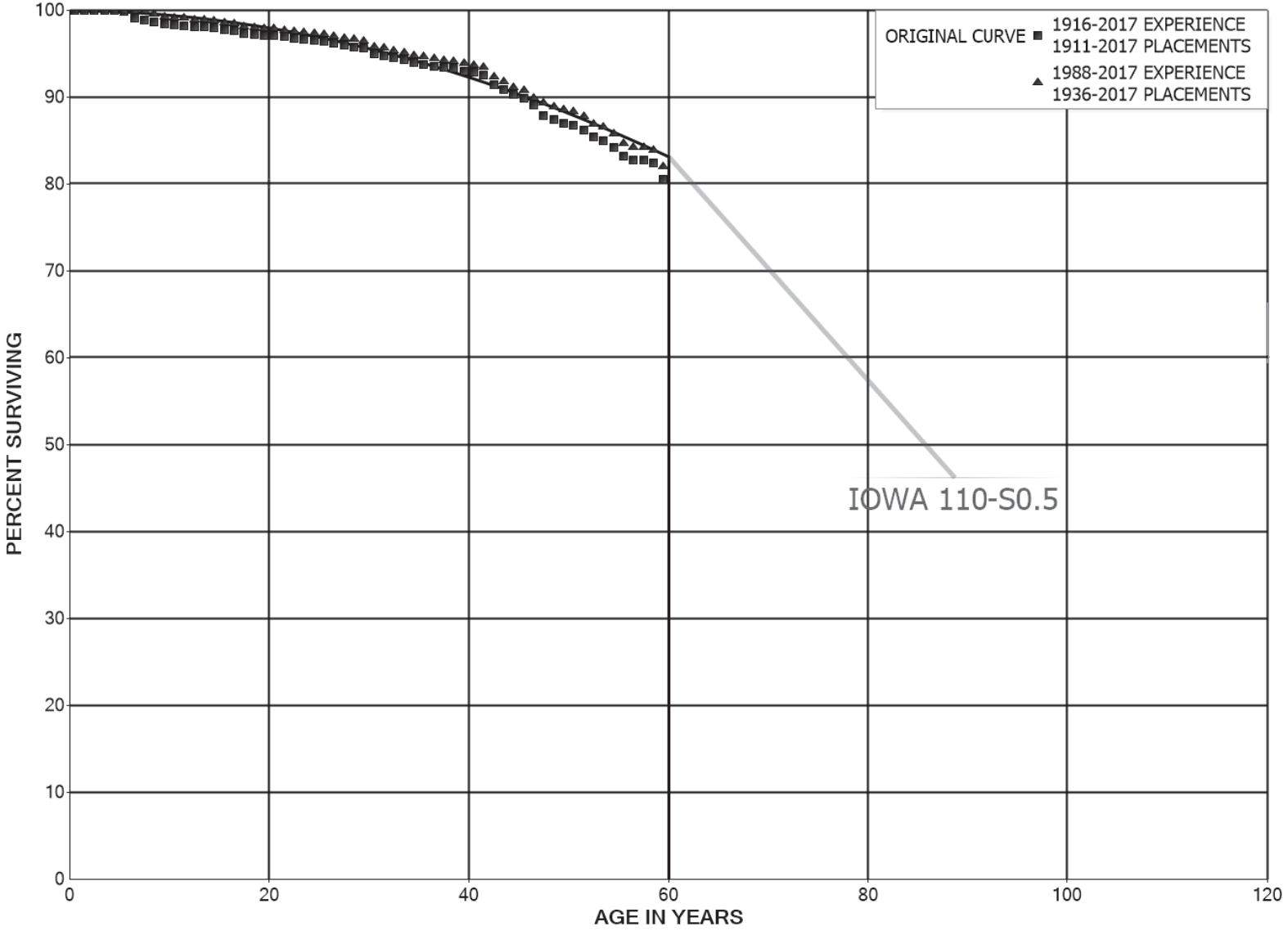
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	WYOMING - GENERAL									
389.20	LAND RIGHTS		55-R4	0	74,314.75	13,412	60,903	1,386	1.87	43.9
390.00	STRUCTURES AND IMPROVEMENTS		50-R2	(20)	14,545,345.51	3,450,552	14,003,863	363,171	2.50	38.6
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		14-S1.5	10	5,510,200.37	2,229,591	2,729,589	428,040	7.77	6.4
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		16-L2	5	8,213,650.19	2,682,173	5,120,795	532,316	6.48	9.6
392.09	TRANSPORTATION EQUIPMENT - TRAILERS		35-S2.5	5	3,732,928.01	1,202,945	2,343,337	111,347	2.98	21.0
396.03	LIGHT POWER OPERATED EQUIPMENT		9-S3	10	4,768,300.43	1,752,683	2,538,787	543,283	11.39	4.7
396.07	HEAVY POWER OPERATED EQUIPMENT		15-L0	20	39,268,664.98	7,014,019	24,400,913	2,184,910	5.56	11.2
	TOTAL WYOMING - GENERAL				**76,113,404.24**	**18,345,375**	**51,198,187**	**4,164,453**	**5.47**	
	CALIFORNIA - GENERAL									
390.00	STRUCTURES AND IMPROVEMENTS		60-R2	(20)	3,341,705.34	836,305	3,173,741	65,688	1.97	48.3
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		13-S2	10	886,880.80	439,190	359,003	55,676	6.28	6.4
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		17-L2	10	1,237,960.56	541,677	572,488	62,410	5.04	9.2
392.09	TRANSPORTATION EQUIPMENT - TRAILERS		35-S2	5	487,958.24	176,044	287,516	12,744	2.61	22.6
396.03	LIGHT POWER OPERATED EQUIPMENT		9-S4	10	1,395,580.81	855,994	400,029	116,613	8.36	3.4
396.07	HEAVY POWER OPERATED EQUIPMENT		15-L2	15	3,037,582.72	1,367,419	1,214,526	162,018	5.33	7.5
	TOTAL CALIFORNIA - GENERAL				**10,387,668.47**	**4,216,629**	**6,007,303**	**475,149**	**4.57**	
	UTAH - GENERAL									
389.20	LAND RIGHTS		50-R1	0	85,283.36	22,387	62,896	1,725	2.02	36.5
390.00	STRUCTURES AND IMPROVEMENTS		50-R1	(20)	95,273,866.27	33,671,906	80,656,734	2,309,819	2.42	34.9
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		13-L2.5	10	17,800,707.43	7,852,307	8,168,330	1,269,226	7.13	6.4
392.30	TRANSPORTATION EQUIPMENT - AIRCRAFT		10-SQ	20	2,990,278.74	2,084,561	307,662	87,904	2.94	3.5
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		17-L2	5	23,810,412.81	9,640,801	12,979,091	1,359,601	5.71	9.5
392.09	TRANSPORTATION EQUIPMENT - TRAILERS		30-S1	10	8,291,222.06	2,974,221	4,487,879	254,553	3.07	17.6
396.03	LIGHT POWER OPERATED EQUIPMENT		10-L3	10	12,718,602.98	3,966,217	7,480,526	1,167,749	9.18	6.4
396.07	HEAVY POWER OPERATED EQUIPMENT		14-L0.5	20	56,117,944.93	15,454,979	29,439,377	3,253,769	5.80	9.0
	TOTAL UTAH - GENERAL				**217,088,318.58**	**75,667,379**	**143,582,495**	**9,704,346**	**4.47**	
	IDAHO - GENERAL									
389.20	LAND RIGHTS		60-R3	0	4,867.64	2,912	1,956	81	1.66	24.1
390.00	STRUCTURES AND IMPROVEMENTS		60-R3	(10)	13,108,032.59	5,340,401	9,078,435	238,752	1.82	38.0
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		13-S1.5	10	2,765,765.18	1,195,112	1,294,077	188,248	6.81	6.9
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		18-S1	10	4,104,165.91	1,336,992	2,356,757	200,338	4.88	11.8
392.09	TRANSPORTATION EQUIPMENT - TRAILERS		35-S1	15	1,259,553.41	346,315	724,305	30,382	2.41	23.8
396.03	LIGHT POWER OPERATED EQUIPMENT		9-S2	10	2,781,116.97	1,165,492	1,337,513	262,458	9.44	5.1
396.07	HEAVY POWER OPERATED EQUIPMENT		18-L1	10	7,813,179.98	2,579,697	4,452,165	388,099	4.97	11.5
	TOTAL IDAHO - GENERAL				**31,836,681.68**	**11,966,921**	**19,245,208**	**1,308,358**	**4.11**	
	ARIZONA, COLORADO AND MONTANA - GENERAL									
390.00	STRUCTURES AND IMPROVEMENTS		45-R2	(5)	385,400.84	258,068	146,603	6,599	1.71	22.2
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		17-R2.5	5	616,809.84	423,736	162,233	15,435	2.50	10.5
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		19-R2	15	319,381.03	170,352	101,122	8,034	2.52	12.6
392.09	TRANSPORTATION EQUIPMENT - TRAILERS		25-S1.5	0	8,560.46	7,067	1,493	150	1.75	10.0
396.07	HEAVY POWER OPERATED EQUIPMENT		25-R2.5	10	2,390,225.01	1,337,054	814,149	51,117	2.14	15.9
	TOTAL ARIZONA, COLORADO AND MONTANA - GENERAL				**3,720,377.18**	**2,196,277**	**1,225,600**	**81,335**	**2.19**	
	TOTAL GENERAL PLANT				**522,380,739.52**	**182,546,302**	**338,022,621**	**22,200,373**	**4.25**	
	TOTAL ELECTRIC PLANT				**25,702,460,918.21**	**9,113,163,185**	**21,112,168,202**	**805,117,838**	**3.13**	

a Estimated decommissioning costs are $5,511,950

PART VII. SERVICE LIFE STATISTICS

PRODUCTION AND TRANSMISSION PLANT

PACIFICORP
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2017 EXPERIENCE BAND 1916-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,136,622,516	3,769	0.0000	1.0000	100.00
0.5	1,118,998,960	114,071	0.0001	0.9999	100.00
1.5	1,108,114,377	201,356	0.0002	0.9998	99.99
2.5	1,091,728,749	355,567	0.0003	0.9997	99.97
3.5	1,084,473,070	286,714	0.0003	0.9997	99.94
4.5	1,073,626,931	424,909	0.0004	0.9996	99.91
5.5	1,049,220,653	8,297,018	0.0079	0.9921	99.87
6.5	993,339,415	2,332,300	0.0023	0.9977	99.08
7.5	985,024,669	2,236,332	0.0023	0.9977	98.85
8.5	959,604,208	2,046,970	0.0021	0.9979	98.63
9.5	856,657,237	1,172,503	0.0014	0.9986	98.42
10.5	821,544,651	501,960	0.0006	0.9994	98.28
11.5	798,662,437	1,256,243	0.0016	0.9984	98.22
12.5	790,298,856	417,320	0.0005	0.9995	98.07
13.5	782,325,919	832,755	0.0011	0.9989	98.01
14.5	775,226,087	1,178,164	0.0015	0.9985	97.91
15.5	767,959,392	1,317,162	0.0017	0.9983	97.76
16.5	760,833,649	2,186,891	0.0029	0.9971	97.59
17.5	757,500,749	753,474	0.0010	0.9990	97.31
18.5	742,958,685	866,076	0.0012	0.9988	97.22
19.5	730,800,044	434,367	0.0006	0.9994	97.10
20.5	728,457,771	1,098,369	0.0015	0.9985	97.05
21.5	721,335,624	1,082,648	0.0015	0.9985	96.90
22.5	716,057,222	874,430	0.0012	0.9988	96.75
23.5	699,304,776	565,514	0.0008	0.9992	96.64
24.5	686,292,901	1,078,069	0.0016	0.9984	96.56
25.5	678,091,673	1,749,434	0.0026	0.9974	96.41
26.5	670,854,432	1,259,112	0.0019	0.9981	96.16
27.5	650,954,906	1,493,779	0.0023	0.9977	95.98
28.5	639,437,033	996,229	0.0016	0.9984	95.76
29.5	633,036,492	4,280,938	0.0068	0.9932	95.61
30.5	620,703,898	1,280,297	0.0021	0.9979	94.96
31.5	595,764,371	1,918,482	0.0032	0.9968	94.76
32.5	583,846,197	1,360,790	0.0023	0.9977	94.46
33.5	537,523,082	1,868,488	0.0035	0.9965	94.24
34.5	435,385,656	787,159	0.0018	0.9982	93.91
35.5	427,667,170	848,128	0.0020	0.9980	93.74
36.5	399,591,008	874,977	0.0022	0.9978	93.56
37.5	355,721,602	341,452	0.0010	0.9990	93.35
38.5	295,468,119	888,173	0.0030	0.9970	93.26

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2017 EXPERIENCE BAND 1916-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	189,251,302	389,684	0.0021	0.9979	92.98
40.5	162,048,085	448,610	0.0028	0.9972	92.79
41.5	113,691,594	1,345,153	0.0118	0.9882	92.53
42.5	99,508,604	634,203	0.0064	0.9936	91.44
43.5	39,764,770	272,947	0.0069	0.9931	90.86
44.5	38,135,709	147,866	0.0039	0.9961	90.23
45.5	31,816,654	289,110	0.0091	0.9909	89.88
46.5	25,202,933	350,241	0.0139	0.9861	89.07
47.5	24,736,719	135,324	0.0055	0.9945	87.83
48.5	24,407,375	100,222	0.0041	0.9959	87.35
49.5	21,978,041	64,750	0.0029	0.9971	86.99
50.5	21,404,624	126,725	0.0059	0.9941	86.73
51.5	21,209,606	207,173	0.0098	0.9902	86.22
52.5	19,196,849	83,671	0.0044	0.9956	85.38
53.5	16,919,113	155,327	0.0092	0.9908	85.00
54.5	12,257,697	148,699	0.0121	0.9879	84.22
55.5	11,972,138	70,095	0.0059	0.9941	83.20
56.5	11,867,836	1,687	0.0001	0.9999	82.71
57.5	10,933,210	44,817	0.0041	0.9959	82.70
58.5	9,111,717	201,203	0.0221	0.9779	82.36
59.5	6,648,697	2	0.0000	1.0000	80.55
60.5	6,619,420	2,763	0.0004	0.9996	80.55
61.5	4,421,775	1,662	0.0004	0.9996	80.51
62.5	3,178,156		0.0000	1.0000	80.48
63.5	3,121,927	496	0.0002	0.9998	80.48
64.5	3,121,431		0.0000	1.0000	80.47
65.5	1,619,105	11,427	0.0071	0.9929	80.47
66.5					79.90

PACIFICORP

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	454,186,226	558	0.0000	1.0000	100.00
0.5	444,903,633	69,799	0.0002	0.9998	100.00
1.5	459,546,736	135,998	0.0003	0.9997	99.98
2.5	454,136,427	71,288	0.0002	0.9998	99.95
3.5	494,457,479	41,296	0.0001	0.9999	99.94
4.5	586,997,558	238,464	0.0004	0.9996	99.93
5.5	570,450,690	194,474	0.0003	0.9997	99.89
6.5	551,352,854	231,303	0.0004	0.9996	99.86
7.5	590,540,190	1,820,068	0.0031	0.9969	99.81
8.5	626,705,764	2,002,411	0.0032	0.9968	99.51
9.5	637,784,380	591,066	0.0009	0.9991	99.19
10.5	631,465,096	478,489	0.0008	0.9992	99.10
11.5	660,383,316	1,168,969	0.0018	0.9982	99.02
12.5	666,548,562	313,764	0.0005	0.9995	98.85
13.5	720,642,025	794,168	0.0011	0.9989	98.80
14.5	726,074,131	1,157,484	0.0016	0.9984	98.69
15.5	730,331,970	1,271,075	0.0017	0.9983	98.53
16.5	729,998,676	2,165,683	0.0030	0.9970	98.36
17.5	726,715,708	751,485	0.0010	0.9990	98.07
18.5	712,199,663	859,087	0.0012	0.9988	97.97
19.5	702,515,386	420,407	0.0006	0.9994	97.85
20.5	700,721,305	1,049,364	0.0015	0.9985	97.79
21.5	693,727,876	791,155	0.0011	0.9989	97.65
22.5	690,348,092	844,022	0.0012	0.9988	97.53
23.5	676,071,480	541,012	0.0008	0.9992	97.41
24.5	669,131,781	1,070,371	0.0016	0.9984	97.34
25.5	661,266,368	1,747,940	0.0026	0.9974	97.18
26.5	654,085,670	1,258,912	0.0019	0.9981	96.92
27.5	635,185,594	1,097,885	0.0017	0.9983	96.74
28.5	624,238,469	962,626	0.0015	0.9985	96.57
29.5	620,788,978	4,263,974	0.0069	0.9931	96.42
30.5	610,317,796	1,265,577	0.0021	0.9979	95.76
31.5	585,415,956	1,894,821	0.0032	0.9968	95.56
32.5	574,998,878	1,347,523	0.0023	0.9977	95.25
33.5	531,288,307	1,511,514	0.0028	0.9972	95.03
34.5	429,514,511	743,788	0.0017	0.9983	94.76
35.5	424,179,833	847,778	0.0020	0.9980	94.59
36.5	398,274,481	863,151	0.0022	0.9978	94.40
37.5	354,523,713	340,801	0.0010	0.9990	94.20
38.5	294,275,735	885,154	0.0030	0.9970	94.11

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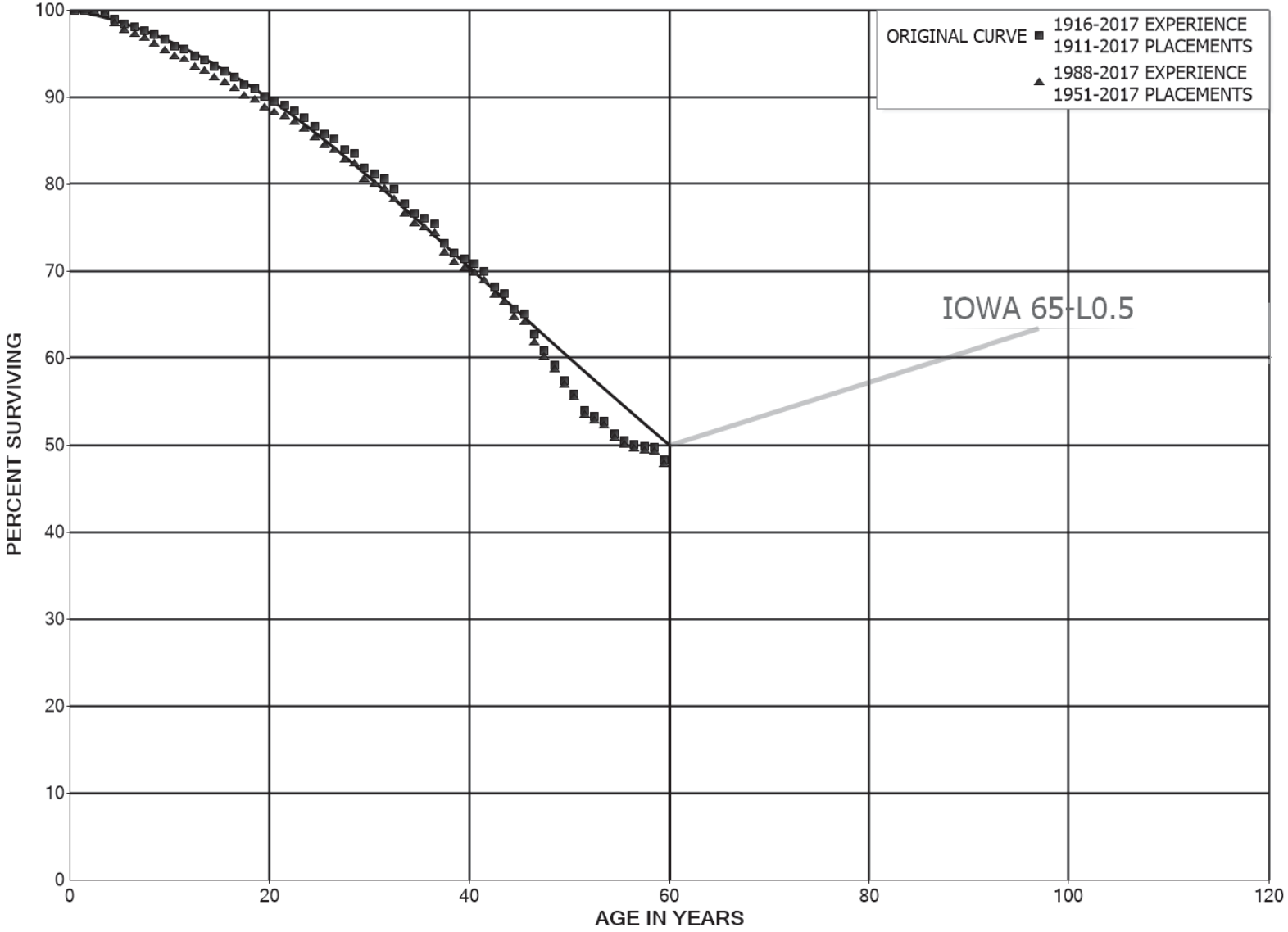
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	188,062,356	371,947	0.0020	0.9980	93.83
40.5	160,892,608	448,487	0.0028	0.9972	93.64
41.5	112,537,400	1,334,518	0.0119	0.9881	93.38
42.5	98,613,522	630,760	0.0064	0.9936	92.27
43.5	38,915,284	269,143	0.0069	0.9931	91.68
44.5	37,292,432	147,260	0.0039	0.9961	91.05
45.5	30,979,750	288,859	0.0093	0.9907	90.69
46.5	24,374,839	144,218	0.0059	0.9941	89.84
47.5	24,116,960	134,436	0.0056	0.9944	89.31
48.5	23,967,720	75,522	0.0032	0.9968	88.81
49.5	21,564,152	64,555	0.0030	0.9970	88.53
50.5	20,997,961	126,725	0.0060	0.9940	88.27
51.5	20,843,272	207,173	0.0099	0.9901	87.74
52.5	19,126,913	83,671	0.0044	0.9956	86.86
53.5	16,849,176	155,327	0.0092	0.9908	86.48
54.5	12,187,761	148,699	0.0122	0.9878	85.69
55.5	11,902,202	70,095	0.0059	0.9941	84.64
56.5	11,797,943	1,687	0.0001	0.9999	84.14
57.5	10,863,515	44,817	0.0041	0.9959	84.13
58.5	9,042,081	201,203	0.0223	0.9777	83.78
59.5	6,579,061		0.0000	1.0000	81.92
60.5	6,549,786	2,763	0.0004	0.9996	81.92
61.5	4,353,326	1,662	0.0004	0.9996	81.88
62.5	3,141,441		0.0000	1.0000	81.85
63.5	3,121,927	496	0.0002	0.9998	81.85
64.5	3,121,431		0.0000	1.0000	81.84
65.5	1,619,105	11,427	0.0071	0.9929	81.84
66.5					81.26

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ACCOUNT 312 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2017 EXPERIENCE BAND 1916-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,747,424,951	628,522	0.0001	0.9999	100.00
0.5	5,637,076,008	3,488,910	0.0006	0.9994	99.99
1.5	5,415,519,942	5,339,402	0.0010	0.9990	99.93
2.5	5,169,872,944	8,324,755	0.0016	0.9984	99.83
3.5	4,979,744,569	36,608,141	0.0074	0.9926	99.67
4.5	4,900,652,436	28,560,528	0.0058	0.9942	98.94
5.5	4,551,151,158	15,505,865	0.0034	0.9966	98.36
6.5	4,103,404,963	15,100,316	0.0037	0.9963	98.02
7.5	3,616,341,003	19,070,871	0.0053	0.9947	97.66
8.5	3,433,783,051	20,703,818	0.0060	0.9940	97.15
9.5	3,188,349,974	25,253,974	0.0079	0.9921	96.56
10.5	3,067,922,979	11,071,966	0.0036	0.9964	95.80
11.5	2,845,571,863	20,405,544	0.0072	0.9928	95.45
12.5	2,742,657,085	15,256,598	0.0056	0.9944	94.77
13.5	2,666,050,583	19,652,262	0.0074	0.9926	94.24
14.5	2,563,897,569	16,760,480	0.0065	0.9935	93.55
15.5	2,494,228,523	18,078,878	0.0072	0.9928	92.93
16.5	2,425,445,660	22,153,641	0.0091	0.9909	92.26
17.5	2,379,482,368	12,842,258	0.0054	0.9946	91.42
18.5	2,304,986,066	20,957,780	0.0091	0.9909	90.92
19.5	2,234,865,171	13,365,559	0.0060	0.9940	90.10
20.5	2,197,506,068	12,165,108	0.0055	0.9945	89.56
21.5	2,164,574,193	15,629,777	0.0072	0.9928	89.06
22.5	2,125,870,580	20,546,629	0.0097	0.9903	88.42
23.5	2,037,621,831	22,705,957	0.0111	0.9889	87.56
24.5	1,974,702,422	20,348,680	0.0103	0.9897	86.59
25.5	1,922,809,369	12,281,692	0.0064	0.9936	85.70
26.5	1,856,121,725	25,668,626	0.0138	0.9862	85.15
27.5	1,698,371,186	9,355,149	0.0055	0.9945	83.97
28.5	1,646,597,735	33,839,482	0.0206	0.9794	83.51
29.5	1,568,335,760	11,175,610	0.0071	0.9929	81.79
30.5	1,534,146,157	12,191,953	0.0079	0.9921	81.21
31.5	1,344,252,642	20,421,112	0.0152	0.9848	80.56
32.5	1,307,885,863	27,091,154	0.0207	0.9793	79.34
33.5	1,183,003,962	16,599,750	0.0140	0.9860	77.70
34.5	923,288,071	6,065,409	0.0066	0.9934	76.61
35.5	911,180,031	8,611,365	0.0095	0.9905	76.10
36.5	733,858,871	21,069,851	0.0287	0.9713	75.38
37.5	655,191,696	10,158,009	0.0155	0.9845	73.22
38.5	531,023,002	5,126,957	0.0097	0.9903	72.09

PACIFICORP

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2017 EXPERIENCE BAND 1916-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	390,705,032	3,126,844	0.0080	0.9920	71.39
40.5	333,391,246	4,197,695	0.0126	0.9874	70.82
41.5	236,661,912	5,943,277	0.0251	0.9749	69.93
42.5	192,407,565	2,103,665	0.0109	0.9891	68.17
43.5	105,715,395	2,869,872	0.0271	0.9729	67.42
44.5	101,588,424	894,075	0.0088	0.9912	65.59
45.5	82,984,727	2,894,834	0.0349	0.9651	65.02
46.5	63,838,054	1,911,991	0.0300	0.9700	62.75
47.5	61,643,275	1,676,197	0.0272	0.9728	60.87
48.5	59,740,867	1,857,597	0.0311	0.9689	59.21
49.5	50,513,278	1,322,412	0.0262	0.9738	57.37
50.5	49,155,441	1,739,907	0.0354	0.9646	55.87
51.5	47,235,847	510,550	0.0108	0.9892	53.89
52.5	44,540,210	477,742	0.0107	0.9893	53.31
53.5	35,319,170	1,005,543	0.0285	0.9715	52.74
54.5	28,404,054	396,288	0.0140	0.9860	51.24
55.5	27,988,836	264,534	0.0095	0.9905	50.52
56.5	27,599,611	139,536	0.0051	0.9949	50.05
57.5	23,575,575	33,505	0.0014	0.9986	49.79
58.5	20,172,645	585,421	0.0290	0.9710	49.72
59.5	15,365,527		0.0000	1.0000	48.28
60.5	15,361,519	4,131	0.0003	0.9997	48.28
61.5	12,294,999	22,807	0.0019	0.9981	48.27
62.5	7,021,753		0.0000	1.0000	48.18
63.5	6,754,394	2,080	0.0003	0.9997	48.18
64.5	6,751,313	2,939	0.0004	0.9996	48.16
65.5	3,009,181	19,030	0.0063	0.9937	48.14
66.5					47.84

PACIFICORP

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,727,337,652	434,770	0.0001	0.9999	100.00
0.5	3,646,498,780	3,110,963	0.0009	0.9991	99.99
1.5	3,606,830,435	4,983,337	0.0014	0.9986	99.90
2.5	3,381,459,029	7,788,373	0.0023	0.9977	99.77
3.5	3,263,143,014	35,891,148	0.0110	0.9890	99.54
4.5	3,435,662,128	28,435,886	0.0083	0.9917	98.44
5.5	3,093,975,773	13,954,791	0.0045	0.9955	97.63
6.5	2,874,054,727	13,821,939	0.0048	0.9952	97.19
7.5	2,497,200,638	17,982,822	0.0072	0.9928	96.72
8.5	2,475,830,131	18,081,551	0.0073	0.9927	96.02
9.5	2,476,961,499	17,727,974	0.0072	0.9928	95.32
10.5	2,482,246,518	10,593,742	0.0043	0.9957	94.64
11.5	2,396,480,839	20,163,470	0.0084	0.9916	94.23
12.5	2,355,461,699	13,189,214	0.0056	0.9944	93.44
13.5	2,430,897,111	18,036,237	0.0074	0.9926	92.92
14.5	2,365,732,767	15,932,590	0.0067	0.9933	92.23
15.5	2,368,180,809	17,897,257	0.0076	0.9924	91.61
16.5	2,327,965,891	20,935,382	0.0090	0.9910	90.92
17.5	2,283,847,821	12,196,122	0.0053	0.9947	90.10
18.5	2,210,041,513	20,868,470	0.0094	0.9906	89.62
19.5	2,153,860,059	13,218,725	0.0061	0.9939	88.77
20.5	2,116,760,059	12,089,638	0.0057	0.9943	88.23
21.5	2,083,991,141	14,781,242	0.0071	0.9929	87.72
22.5	2,049,750,425	20,203,749	0.0099	0.9901	87.10
23.5	1,977,899,136	22,595,639	0.0114	0.9886	86.24
24.5	1,926,103,018	19,895,115	0.0103	0.9897	85.26
25.5	1,875,053,551	12,216,167	0.0065	0.9935	84.37
26.5	1,808,687,712	24,070,441	0.0133	0.9867	83.83
27.5	1,659,825,673	9,241,745	0.0056	0.9944	82.71
28.5	1,609,576,805	33,183,473	0.0206	0.9794	82.25
29.5	1,540,567,845	11,044,870	0.0072	0.9928	80.55
30.5	1,512,047,980	11,952,970	0.0079	0.9921	79.98
31.5	1,322,399,622	20,376,884	0.0154	0.9846	79.34
32.5	1,292,219,705	26,610,293	0.0206	0.9794	78.12
33.5	1,172,073,841	16,344,546	0.0139	0.9861	76.51
34.5	912,619,470	6,025,096	0.0066	0.9934	75.45
35.5	905,346,342	8,608,118	0.0095	0.9905	74.95
36.5	731,575,241	21,020,444	0.0287	0.9713	74.23
37.5	652,971,695	10,123,452	0.0155	0.9845	72.10
38.5	528,839,494	5,085,765	0.0096	0.9904	70.98

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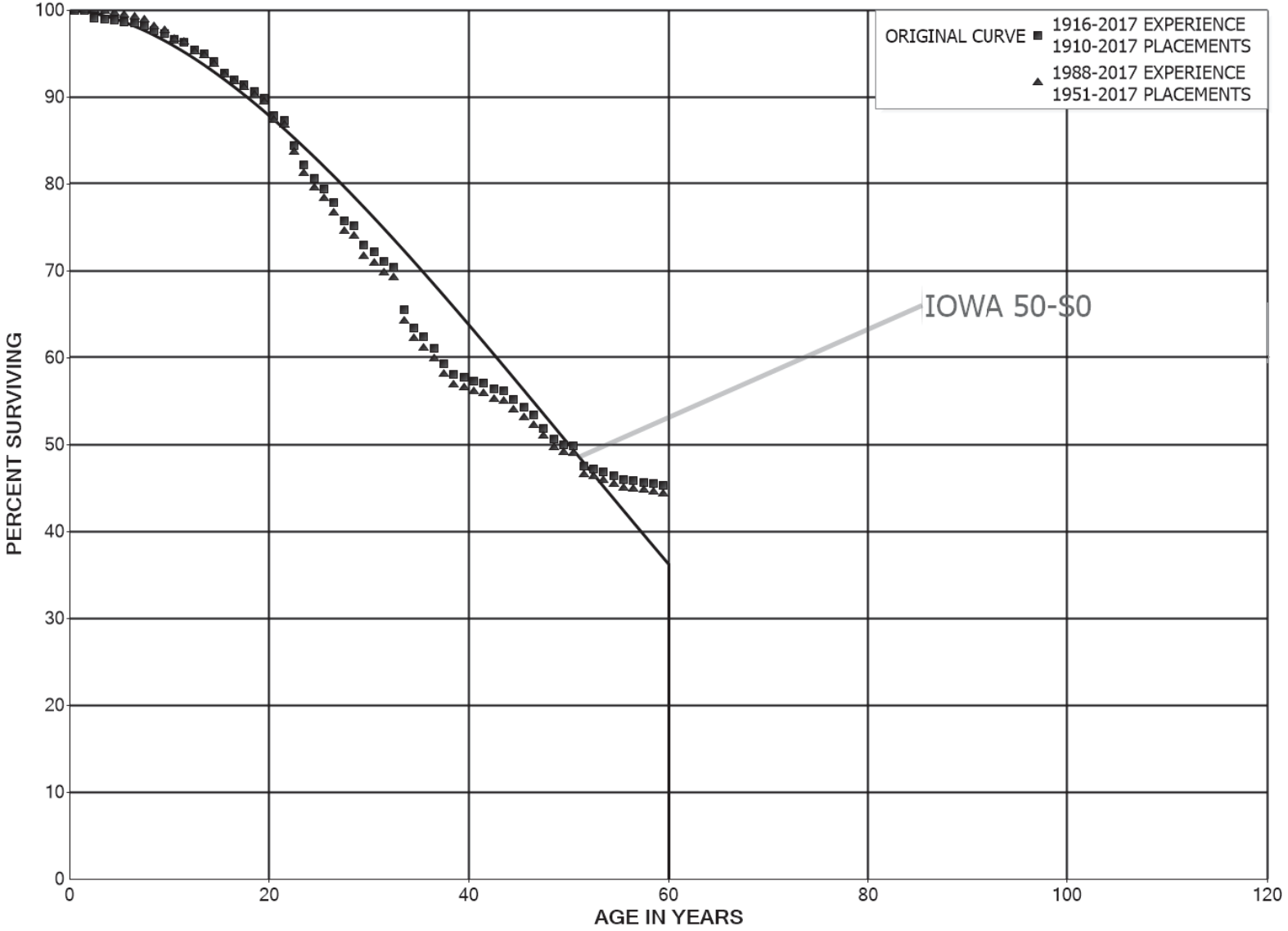
ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	388,566,311	3,109,550	0.0080	0.9920	70.30
40.5	331,325,154	4,184,132	0.0126	0.9874	69.74
41.5	234,615,391	5,804,718	0.0247	0.9753	68.86
42.5	190,801,359	2,103,252	0.0110	0.9890	67.15
43.5	104,136,220	2,864,463	0.0275	0.9725	66.41
44.5	100,021,820	893,639	0.0089	0.9911	64.59
45.5	81,450,749	2,889,784	0.0355	0.9645	64.01
46.5	62,323,052	1,697,027	0.0272	0.9728	61.74
47.5	60,343,268	1,445,485	0.0240	0.9760	60.06
48.5	58,882,564	1,780,378	0.0302	0.9698	58.62
49.5	49,760,436	1,316,591	0.0265	0.9735	56.85
50.5	48,420,192	1,739,067	0.0359	0.9641	55.34
51.5	46,640,249	510,550	0.0109	0.9891	53.36
52.5	44,183,637	477,742	0.0108	0.9892	52.77
53.5	34,964,032	1,005,543	0.0288	0.9712	52.20
54.5	28,068,181	396,288	0.0141	0.9859	50.70
55.5	27,658,008	264,534	0.0096	0.9904	49.98
56.5	27,271,110	139,536	0.0051	0.9949	49.51
57.5	23,255,089	33,505	0.0014	0.9986	49.25
58.5	19,852,159	585,421	0.0295	0.9705	49.18
59.5	15,045,449		0.0000	1.0000	47.73
60.5	15,045,024	4,131	0.0003	0.9997	47.73
61.5	11,979,336	22,807	0.0019	0.9981	47.72
62.5	6,755,209		0.0000	1.0000	47.63
63.5	6,754,394	2,080	0.0003	0.9997	47.63
64.5	6,751,313	2,939	0.0004	0.9996	47.61
65.5	3,009,181	19,030	0.0063	0.9937	47.59
66.5					47.29

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ACCOUNT 314 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2017 EXPERIENCE BAND 1916-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,406,785,213	25,882	0.0000	1.0000	100.00
0.5	1,389,862,707	368,498	0.0003	0.9997	100.00
1.5	1,344,589,621	12,729,291	0.0095	0.9905	99.97
2.5	1,312,878,968	758,150	0.0006	0.9994	99.03
3.5	1,293,965,576	1,855,150	0.0014	0.9986	98.97
4.5	1,247,906,072	2,192,396	0.0018	0.9982	98.83
5.5	1,205,819,637	2,181,143	0.0018	0.9982	98.65
6.5	1,117,029,921	2,947,543	0.0026	0.9974	98.47
7.5	1,028,155,371	5,896,008	0.0057	0.9943	98.21
8.5	978,671,445	3,140,207	0.0032	0.9968	97.65
9.5	936,310,920	7,420,401	0.0079	0.9921	97.34
10.5	881,144,727	2,875,993	0.0033	0.9967	96.57
11.5	831,168,311	7,477,546	0.0090	0.9910	96.25
12.5	796,775,644	3,725,498	0.0047	0.9953	95.39
13.5	757,601,076	7,009,828	0.0093	0.9907	94.94
14.5	711,250,406	10,175,486	0.0143	0.9857	94.06
15.5	685,193,574	5,738,283	0.0084	0.9916	92.72
16.5	656,081,576	4,251,902	0.0065	0.9935	91.94
17.5	640,560,200	5,431,909	0.0085	0.9915	91.34
18.5	614,265,265	5,069,412	0.0083	0.9917	90.57
19.5	573,768,790	12,769,519	0.0223	0.9777	89.82
20.5	544,864,605	3,029,104	0.0056	0.9944	87.82
21.5	531,173,650	17,562,659	0.0331	0.9669	87.33
22.5	502,978,029	13,465,016	0.0268	0.9732	84.45
23.5	468,168,667	9,130,773	0.0195	0.9805	82.19
24.5	452,527,832	6,737,352	0.0149	0.9851	80.58
25.5	437,813,017	8,630,697	0.0197	0.9803	79.38
26.5	421,730,021	11,438,028	0.0271	0.9729	77.82
27.5	389,544,881	2,866,937	0.0074	0.9926	75.71
28.5	370,288,275	10,671,157	0.0288	0.9712	75.15
29.5	349,336,900	3,832,546	0.0110	0.9890	72.98
30.5	338,973,651	5,495,882	0.0162	0.9838	72.18
31.5	320,132,435	2,686,032	0.0084	0.9916	71.01
32.5	316,298,582	22,076,159	0.0698	0.9302	70.42
33.5	279,092,381	8,937,227	0.0320	0.9680	65.50
34.5	246,769,697	4,142,580	0.0168	0.9832	63.41
35.5	239,193,057	4,684,818	0.0196	0.9804	62.34
36.5	200,706,415	5,894,528	0.0294	0.9706	61.12
37.5	181,973,597	3,811,480	0.0209	0.9791	59.32
38.5	157,315,286	940,052	0.0060	0.9940	58.08

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ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2017 EXPERIENCE BAND 1916-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	117,719,365	879,562	0.0075	0.9925	57.74
40.5	93,352,141	446,867	0.0048	0.9952	57.30
41.5	82,434,788	986,969	0.0120	0.9880	57.03
42.5	70,343,377	242,039	0.0034	0.9966	56.35
43.5	57,801,615	1,009,686	0.0175	0.9825	56.15
44.5	56,715,738	945,642	0.0167	0.9833	55.17
45.5	47,986,171	780,078	0.0163	0.9837	54.25
46.5	40,491,435	1,146,656	0.0283	0.9717	53.37
47.5	39,338,821	977,796	0.0249	0.9751	51.86
48.5	38,060,017	467,494	0.0123	0.9877	50.57
49.5	33,540,763	63,662	0.0019	0.9981	49.95
50.5	33,469,919	1,574,247	0.0470	0.9530	49.85
51.5	31,822,851	196,591	0.0062	0.9938	47.51
52.5	29,444,148	270,870	0.0092	0.9908	47.22
53.5	25,021,730	204,012	0.0082	0.9918	46.78
54.5	20,601,036	225,776	0.0110	0.9890	46.40
55.5	20,373,776	36,905	0.0018	0.9982	45.89
56.5	20,331,470	74,345	0.0037	0.9963	45.81
57.5	17,390,287	50,287	0.0029	0.9971	45.64
58.5	14,919,674	81,343	0.0055	0.9945	45.51
59.5	12,328,912		0.0000	1.0000	45.26
60.5	12,280,971	6,639	0.0005	0.9995	45.26
61.5	10,764,758	6,479	0.0006	0.9994	45.24
62.5	6,792,053		0.0000	1.0000	45.21
63.5	6,488,803		0.0000	1.0000	45.21
64.5	6,488,803		0.0000	1.0000	45.21
65.5	2,860,187		0.0000	1.0000	45.21
66.5					45.21

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ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	886,028,869	2,283	0.0000	1.0000	100.00
0.5	874,458,692	227,933	0.0003	0.9997	100.00
1.5	846,104,957	617,238	0.0007	0.9993	99.97
2.5	829,571,051	676,100	0.0008	0.9992	99.90
3.5	838,110,139	1,793,892	0.0021	0.9979	99.82
4.5	845,673,457	2,064,701	0.0024	0.9976	99.61
5.5	805,213,491	1,432,022	0.0018	0.9982	99.36
6.5	763,326,919	2,703,720	0.0035	0.9965	99.19
7.5	704,091,205	5,873,028	0.0083	0.9917	98.83
8.5	692,640,558	3,131,220	0.0045	0.9955	98.01
9.5	715,601,337	7,000,487	0.0098	0.9902	97.57
10.5	704,551,847	2,601,074	0.0037	0.9963	96.61
11.5	675,301,534	7,319,575	0.0108	0.9892	96.26
12.5	667,201,804	3,713,018	0.0056	0.9944	95.21
13.5	650,543,531	6,865,380	0.0106	0.9894	94.68
14.5	617,809,352	7,600,676	0.0123	0.9877	93.68
15.5	620,854,013	5,733,526	0.0092	0.9908	92.53
16.5	603,235,879	4,233,540	0.0070	0.9930	91.68
17.5	587,752,292	5,373,462	0.0091	0.9909	91.03
18.5	561,533,356	5,012,202	0.0089	0.9911	90.20
19.5	527,583,334	12,646,723	0.0240	0.9760	89.40
20.5	498,810,313	3,016,791	0.0060	0.9940	87.25
21.5	485,134,488	17,106,796	0.0353	0.9647	86.72
22.5	459,466,913	13,422,909	0.0292	0.9708	83.67
23.5	431,131,725	9,129,485	0.0212	0.9788	81.22
24.5	421,473,649	6,551,846	0.0155	0.9845	79.50
25.5	406,946,621	8,601,576	0.0211	0.9789	78.27
26.5	391,205,840	10,832,342	0.0277	0.9723	76.61
27.5	363,871,379	2,860,329	0.0079	0.9921	74.49
28.5	345,347,377	10,479,029	0.0303	0.9697	73.91
29.5	328,366,798	3,634,184	0.0111	0.9889	71.66
30.5	322,250,129	5,112,615	0.0159	0.9841	70.87
31.5	303,792,926	2,588,349	0.0085	0.9915	69.75
32.5	304,426,913	22,069,307	0.0725	0.9275	69.15
33.5	269,636,154	8,337,232	0.0309	0.9691	64.14
34.5	237,913,576	4,131,647	0.0174	0.9826	62.16
35.5	234,052,799	4,684,255	0.0200	0.9800	61.08
36.5	198,540,609	5,887,735	0.0297	0.9703	59.85
37.5	179,815,440	3,769,230	0.0210	0.9790	58.08
38.5	155,199,379	939,913	0.0061	0.9939	56.86

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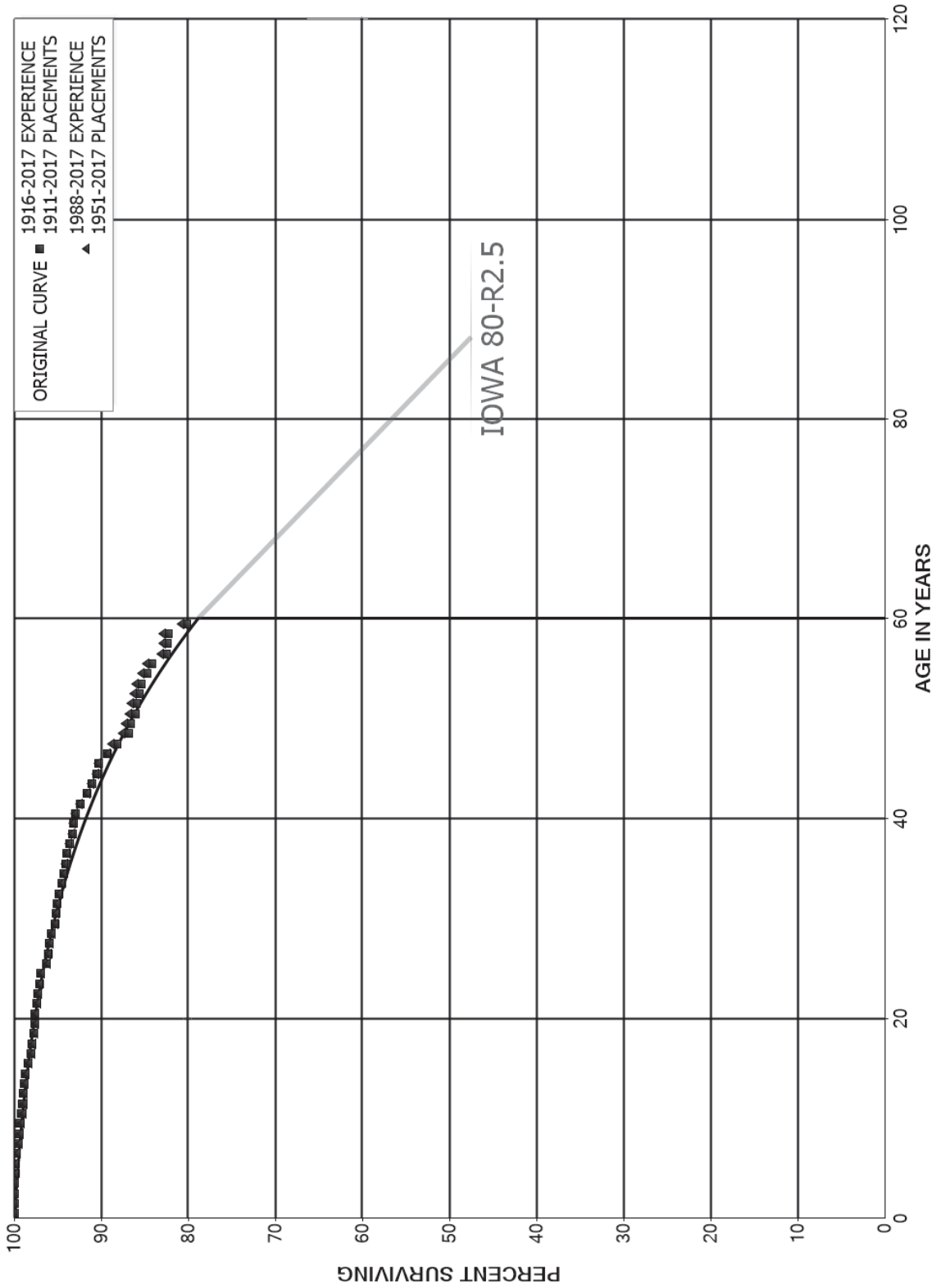
ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	115,604,274	838,012	0.0072	0.9928	56.52
40.5	91,323,190	446,315	0.0049	0.9951	56.11
41.5	80,406,388	986,969	0.0123	0.9877	55.83
42.5	68,641,338	241,227	0.0035	0.9965	55.15
43.5	56,105,298	1,009,441	0.0180	0.9820	54.95
44.5	55,027,541	945,642	0.0172	0.9828	53.96
45.5	46,317,139	780,011	0.0168	0.9832	53.04
46.5	38,849,836	905,441	0.0233	0.9767	52.14
47.5	37,938,973	949,937	0.0250	0.9750	50.93
48.5	36,989,036	467,494	0.0126	0.9874	49.65
49.5	32,470,131	63,662	0.0020	0.9980	49.03
50.5	32,402,440	1,574,247	0.0486	0.9514	48.93
51.5	30,828,193	196,591	0.0064	0.9936	46.55
52.5	29,075,904	270,870	0.0093	0.9907	46.26
53.5	24,653,486	204,012	0.0083	0.9917	45.83
54.5	20,232,792	225,776	0.0112	0.9888	45.45
55.5	20,005,532	36,905	0.0018	0.9982	44.94
56.5	19,963,226	74,345	0.0037	0.9963	44.86
57.5	17,022,043	50,287	0.0030	0.9970	44.69
58.5	14,551,430	81,343	0.0056	0.9944	44.56
59.5	12,016,516		0.0000	1.0000	44.31
60.5	11,968,575	6,639	0.0006	0.9994	44.31
61.5	10,461,508	6,479	0.0006	0.9994	44.28
62.5	6,488,803		0.0000	1.0000	44.26
63.5	6,488,803		0.0000	1.0000	44.26
64.5	6,488,803		0.0000	1.0000	44.26
65.5	2,860,187		0.0000	1.0000	44.26
66.5					44.26

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2017 EXPERIENCE BAND 1916-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	532,398,271	2,772	0.0000	1.0000	100.00
0.5	527,122,843	141,311	0.0003	0.9997	100.00
1.5	521,777,943	23,845	0.0000	1.0000	99.97
2.5	519,303,113	104,404	0.0002	0.9998	99.97
3.5	506,137,805	304,034	0.0006	0.9994	99.95
4.5	502,345,258	106,783	0.0002	0.9998	99.89
5.5	474,916,885	659,559	0.0014	0.9986	99.87
6.5	436,240,193	615,162	0.0014	0.9986	99.73
7.5	390,084,471	222,917	0.0006	0.9994	99.59
8.5	386,209,045	603,318	0.0016	0.9984	99.53
9.5	364,927,138	927,216	0.0025	0.9975	99.38
10.5	358,235,961	282,576	0.0008	0.9992	99.12
11.5	340,015,441	183,365	0.0005	0.9995	99.04
12.5	335,982,879	445,706	0.0013	0.9987	98.99
13.5	332,823,709	278,942	0.0008	0.9992	98.86
14.5	330,416,295	1,106,602	0.0033	0.9967	98.78
15.5	328,105,022	1,228,646	0.0037	0.9963	98.45
16.5	325,585,858	504,022	0.0015	0.9985	98.08
17.5	324,784,241	638,845	0.0020	0.9980	97.93
18.5	323,052,621	217,719	0.0007	0.9993	97.73
19.5	318,356,985	348,083	0.0011	0.9989	97.67
20.5	317,204,302	592,727	0.0019	0.9981	97.56
21.5	315,481,413	429,107	0.0014	0.9986	97.38
22.5	313,724,367	607,574	0.0019	0.9981	97.25
23.5	310,924,621	485,581	0.0016	0.9984	97.06
24.5	309,546,691	2,040,572	0.0066	0.9934	96.91
25.5	305,733,460	491,811	0.0016	0.9984	96.27
26.5	304,700,050	581,203	0.0019	0.9981	96.11
27.5	297,625,855	679,780	0.0023	0.9977	95.93
28.5	293,508,787	1,274,913	0.0043	0.9957	95.71
29.5	291,520,158	352,391	0.0012	0.9988	95.29
30.5	290,231,898	386,459	0.0013	0.9987	95.18
31.5	286,163,525	596,171	0.0021	0.9979	95.05
32.5	284,984,810	910,171	0.0032	0.9968	94.85
33.5	274,091,029	837,910	0.0031	0.9969	94.55
34.5	221,931,229	447,396	0.0020	0.9980	94.26
35.5	220,489,648	413,636	0.0019	0.9981	94.07
36.5	175,014,453	479,505	0.0027	0.9973	93.90
37.5	152,539,003	492,557	0.0032	0.9968	93.64
38.5	125,825,757	214,312	0.0017	0.9983	93.34

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2017 EXPERIENCE BAND 1916-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	81,197,697	191,791	0.0024	0.9976	93.18
40.5	65,449,380	388,851	0.0059	0.9941	92.96
41.5	49,254,474	428,101	0.0087	0.9913	92.40
42.5	39,022,160	215,033	0.0055	0.9945	91.60
43.5	20,400,002	125,371	0.0061	0.9939	91.10
44.5	20,206,281	57,186	0.0028	0.9972	90.54
45.5	16,872,458	189,902	0.0113	0.9887	90.28
46.5	12,735,613	157,345	0.0124	0.9876	89.26
47.5	12,544,686	180,990	0.0144	0.9856	88.16
48.5	12,303,596	37,938	0.0031	0.9969	86.89
49.5	10,576,144	61,831	0.0058	0.9942	86.62
50.5	10,447,864	23,169	0.0022	0.9978	86.12
51.5	10,368,131	43,470	0.0042	0.9958	85.92
52.5	9,563,655	17,964	0.0019	0.9981	85.56
53.5	7,737,839	60,123	0.0078	0.9922	85.40
54.5	6,210,149	41,375	0.0067	0.9933	84.74
55.5	6,168,774	120,658	0.0196	0.9804	84.17
56.5	5,536,627	12,489	0.0023	0.9977	82.53
57.5	5,128,906	1,261	0.0002	0.9998	82.34
58.5	4,393,120	117,289	0.0267	0.9733	82.32
59.5	3,254,835	6,272	0.0019	0.9981	80.12
60.5	3,241,109	895	0.0003	0.9997	79.97
61.5	2,425,481	854	0.0004	0.9996	79.95
62.5	1,572,456		0.0000	1.0000	79.92
63.5	1,524,999		0.0000	1.0000	79.92
64.5	1,524,271	17,808	0.0117	0.9883	79.92
65.5	653,014	10,462	0.0160	0.9840	78.99
66.5					77.72

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	220,802,255		0.0000	1.0000	100.00
0.5	216,877,542	141,311	0.0007	0.9993	100.00
1.5	215,190,444	7,120	0.0000	1.0000	99.93
2.5	213,318,364	31,759	0.0001	0.9999	99.93
3.5	210,738,513	294,679	0.0014	0.9986	99.92
4.5	259,092,736	95,715	0.0004	0.9996	99.78
5.5	232,625,832	489,525	0.0021	0.9979	99.74
6.5	240,258,522	588,291	0.0024	0.9976	99.53
7.5	217,569,784	210,397	0.0010	0.9990	99.29
8.5	240,963,119	334,378	0.0014	0.9986	99.19
9.5	267,273,326	674,008	0.0025	0.9975	99.05
10.5	277,718,769	248,135	0.0009	0.9991	98.80
11.5	277,058,969	112,075	0.0004	0.9996	98.71
12.5	283,927,859	125,710	0.0004	0.9996	98.67
13.5	300,863,896	225,075	0.0007	0.9993	98.63
14.5	302,709,097	1,051,145	0.0035	0.9965	98.56
15.5	308,460,293	1,215,878	0.0039	0.9961	98.22
16.5	310,274,526	492,894	0.0016	0.9984	97.83
17.5	309,519,305	578,995	0.0019	0.9981	97.67
18.5	307,890,754	178,302	0.0006	0.9994	97.49
19.5	305,215,845	265,154	0.0009	0.9991	97.43
20.5	304,197,413	581,895	0.0019	0.9981	97.35
21.5	302,562,722	305,125	0.0010	0.9990	97.16
22.5	301,831,303	489,162	0.0016	0.9984	97.06
23.5	301,422,561	461,773	0.0015	0.9985	96.91
24.5	301,904,199	2,035,164	0.0067	0.9933	96.76
25.5	298,100,936	489,939	0.0016	0.9984	96.11
26.5	297,590,766	575,002	0.0019	0.9981	95.95
27.5	290,983,285	672,479	0.0023	0.9977	95.76
28.5	286,973,341	1,107,568	0.0039	0.9961	95.54
29.5	286,381,288	346,236	0.0012	0.9988	95.17
30.5	285,909,727	372,538	0.0013	0.9987	95.06
31.5	281,873,383	590,859	0.0021	0.9979	94.93
32.5	281,747,705	899,595	0.0032	0.9968	94.74
33.5	271,831,331	615,895	0.0023	0.9977	94.43
34.5	219,894,274	446,044	0.0020	0.9980	94.22
35.5	219,366,312	413,138	0.0019	0.9981	94.03
36.5	174,640,057	475,565	0.0027	0.9973	93.85
37.5	152,168,597	492,509	0.0032	0.9968	93.59
38.5	125,457,932	214,312	0.0017	0.9983	93.29

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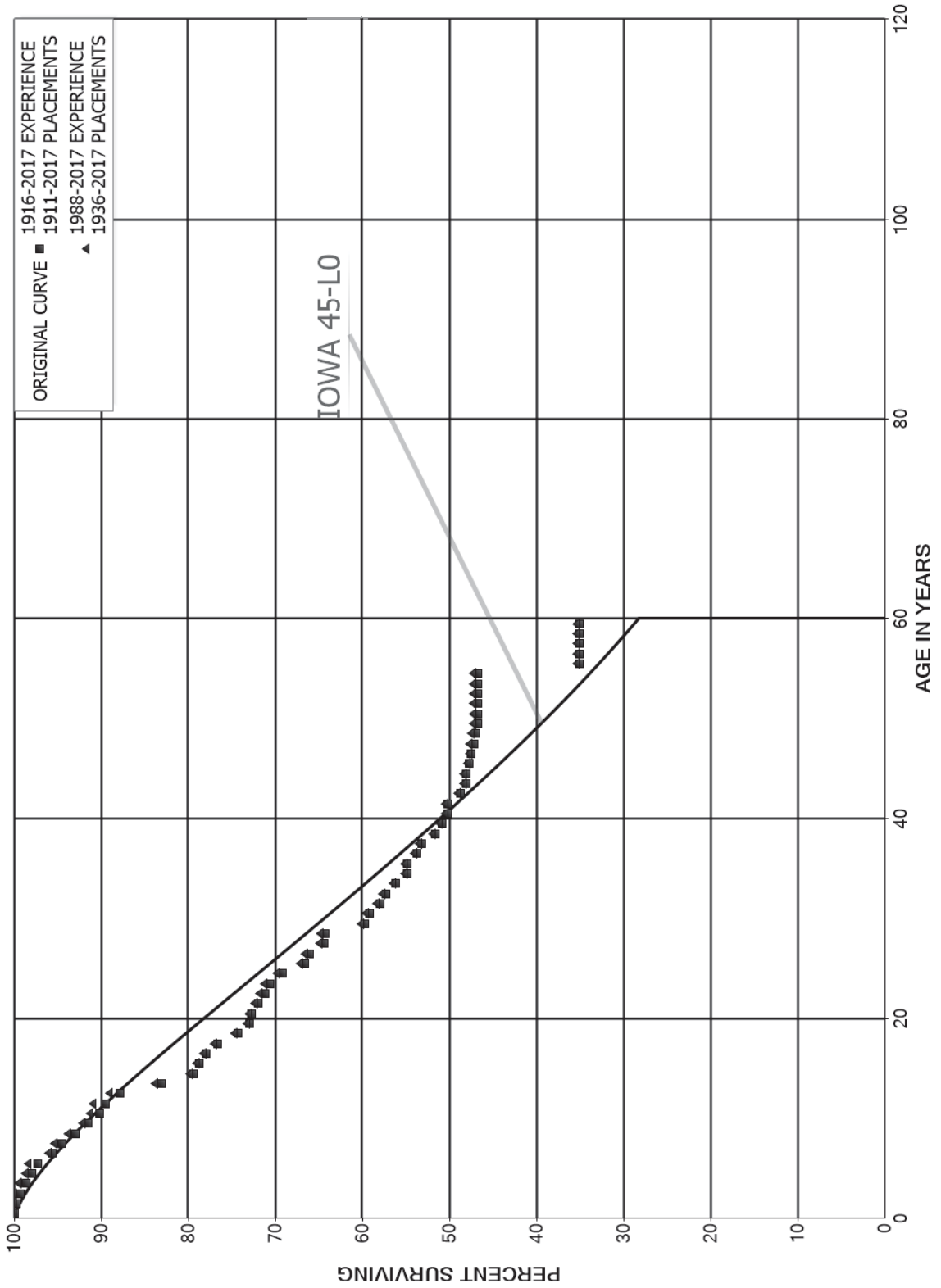
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	80,829,980	191,545	0.0024	0.9976	93.13
40.5	65,090,970	388,807	0.0060	0.9940	92.91
41.5	48,897,657	425,661	0.0087	0.9913	92.36
42.5	38,745,836	200,005	0.0052	0.9948	91.55
43.5	20,138,785	125,327	0.0062	0.9938	91.08
44.5	19,947,303	57,186	0.0029	0.9971	90.51
45.5	16,618,657	189,835	0.0114	0.9886	90.25
46.5	12,485,896	63,374	0.0051	0.9949	89.22
47.5	12,388,947	180,990	0.0146	0.9854	88.77
48.5	12,198,581	37,938	0.0031	0.9969	87.47
49.5	10,471,168	61,831	0.0059	0.9941	87.20
50.5	10,348,277	22,668	0.0022	0.9978	86.69
51.5	10,281,946	43,470	0.0042	0.9958	86.50
52.5	9,496,031	17,964	0.0019	0.9981	86.13
53.5	7,670,490	60,123	0.0078	0.9922	85.97
54.5	6,142,800	41,375	0.0067	0.9933	85.29
55.5	6,101,425	120,658	0.0198	0.9802	84.72
56.5	5,469,278	12,489	0.0023	0.9977	83.04
57.5	5,061,556	1,261	0.0002	0.9998	82.85
58.5	4,327,135	112,289	0.0259	0.9741	82.83
59.5	3,194,041	3,598	0.0011	0.9989	80.68
60.5	3,183,121	895	0.0003	0.9997	80.59
61.5	2,367,632	854	0.0004	0.9996	80.57
62.5	1,524,999		0.0000	1.0000	80.54
63.5	1,524,999		0.0000	1.0000	80.54
64.5	1,524,271	17,808	0.0117	0.9883	80.54
65.5	653,014	10,462	0.0160	0.9840	79.60
66.5					78.33

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2017 EXPERIENCE BAND 1916-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	47,215,349		0.0000	1.0000	100.00
0.5	45,967,235	121,890	0.0027	0.9973	100.00
1.5	45,633,015	229,150	0.0050	0.9950	99.73
2.5	45,194,321	299,754	0.0066	0.9934	99.23
3.5	44,668,191	293,232	0.0066	0.9934	98.58
4.5	43,499,912	271,275	0.0062	0.9938	97.93
5.5	42,741,181	765,221	0.0179	0.9821	97.32
6.5	41,469,149	452,388	0.0109	0.9891	95.58
7.5	36,735,121	600,224	0.0163	0.9837	94.53
8.5	33,005,773	515,905	0.0156	0.9844	92.99
9.5	32,239,425	460,971	0.0143	0.9857	91.53
10.5	30,463,653	232,916	0.0076	0.9924	90.23
11.5	27,323,806	502,646	0.0184	0.9816	89.54
12.5	26,636,558	1,463,065	0.0549	0.9451	87.89
13.5	24,597,981	1,077,347	0.0438	0.9562	83.06
14.5	23,412,982	219,930	0.0094	0.9906	79.42
15.5	22,699,293	213,958	0.0094	0.9906	78.68
16.5	21,349,472	360,875	0.0169	0.9831	77.94
17.5	20,974,911	632,880	0.0302	0.9698	76.62
18.5	19,868,653	372,173	0.0187	0.9813	74.31
19.5	19,448,482	53,204	0.0027	0.9973	72.92
20.5	18,812,872	192,330	0.0102	0.9898	72.72
21.5	18,544,163	197,137	0.0106	0.9894	71.97
22.5	18,345,851	142,076	0.0077	0.9923	71.21
23.5	17,484,802	354,223	0.0203	0.9797	70.66
24.5	17,066,961	646,222	0.0379	0.9621	69.22
25.5	16,089,901	133,698	0.0083	0.9917	66.60
26.5	15,821,390	393,222	0.0249	0.9751	66.05
27.5	15,237,936	16,697	0.0011	0.9989	64.41
28.5	15,083,940	1,076,392	0.0714	0.9286	64.34
29.5	13,866,901	125,278	0.0090	0.9910	59.75
30.5	13,715,943	282,742	0.0206	0.9794	59.21
31.5	12,945,929	147,214	0.0114	0.9886	57.99
32.5	12,775,558	260,626	0.0204	0.9796	57.33
33.5	11,864,343	285,943	0.0241	0.9759	56.16
34.5	10,074,997	4,289	0.0004	0.9996	54.80
35.5	10,022,854	199,198	0.0199	0.9801	54.78
36.5	7,047,450	70,887	0.0101	0.9899	53.69
37.5	6,121,526	179,810	0.0294	0.9706	53.15
38.5	3,905,608	54,643	0.0140	0.9860	51.59

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2017 EXPERIENCE BAND 1916-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,862,063	36,262	0.0127	0.9873	50.87
40.5	2,412,104		0.0000	1.0000	50.22
41.5	1,896,081	55,803	0.0294	0.9706	50.22
42.5	1,673,410	22,114	0.0132	0.9868	48.75
43.5	1,050,814		0.0000	1.0000	48.10
44.5	1,050,405	8,750	0.0083	0.9917	48.10
45.5	899,054	3,259	0.0036	0.9964	47.70
46.5	688,622	5,446	0.0079	0.9921	47.53
47.5	682,607	3,542	0.0052	0.9948	47.15
48.5	677,826	2,412	0.0036	0.9964	46.91
49.5	392,744	19	0.0000	1.0000	46.74
50.5	390,747		0.0000	1.0000	46.74
51.5	379,412		0.0000	1.0000	46.74
52.5	338,728		0.0000	1.0000	46.74
53.5	299,710		0.0000	1.0000	46.74
54.5	203,787	50,815	0.2494	0.7506	46.74
55.5	152,860		0.0000	1.0000	35.08
56.5	152,784		0.0000	1.0000	35.08
57.5	129,352		0.0000	1.0000	35.08
58.5	84,832		0.0000	1.0000	35.08
59.5	84,686		0.0000	1.0000	35.08
60.5	84,682		0.0000	1.0000	35.08
61.5	81,377		0.0000	1.0000	35.08
62.5	33,965		0.0000	1.0000	35.08
63.5	33,965		0.0000	1.0000	35.08
64.5	33,965		0.0000	1.0000	35.08
65.5	21,262		0.0000	1.0000	35.08
66.5					35.08

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,326,574		0.0000	1.0000	100.00
0.5	23,273,419	1,613	0.0001	0.9999	100.00
1.5	24,333,845	7,792	0.0003	0.9997	99.99
2.5	24,333,869	146,034	0.0060	0.9940	99.96
3.5	25,915,196	185,416	0.0072	0.9928	99.36
4.5	26,999,114	92,282	0.0034	0.9966	98.65
5.5	26,569,052	632,193	0.0238	0.9762	98.31
6.5	28,396,516	189,928	0.0067	0.9933	95.97
7.5	25,036,730	428,086	0.0171	0.9829	95.33
8.5	24,176,357	435,472	0.0180	0.9820	93.70
9.5	25,552,012	218,130	0.0085	0.9915	92.01
10.5	24,782,846	114,386	0.0046	0.9954	91.23
11.5	22,736,818	476,136	0.0209	0.9791	90.81
12.5	22,842,301	1,322,261	0.0579	0.9421	88.91
13.5	21,871,279	1,054,692	0.0482	0.9518	83.76
14.5	20,996,900	200,806	0.0096	0.9904	79.72
15.5	21,096,855	211,259	0.0100	0.9900	78.96
16.5	20,034,578	320,887	0.0160	0.9840	78.17
17.5	19,701,542	598,231	0.0304	0.9696	76.92
18.5	18,631,939	350,141	0.0188	0.9812	74.58
19.5	18,579,874	51,558	0.0028	0.9972	73.18
20.5	17,947,040	160,597	0.0089	0.9911	72.98
21.5	17,714,773	158,382	0.0089	0.9911	72.32
22.5	17,627,484	126,346	0.0072	0.9928	71.68
23.5	16,822,564	344,836	0.0205	0.9795	71.16
24.5	16,612,628	627,377	0.0378	0.9622	69.70
25.5	15,654,879	130,865	0.0084	0.9916	67.07
26.5	15,394,655	391,973	0.0255	0.9745	66.51
27.5	14,840,837	14,476	0.0010	0.9990	64.82
28.5	14,692,295	1,073,524	0.0731	0.9269	64.75
29.5	13,521,043	124,830	0.0092	0.9908	60.02
30.5	13,455,642	276,898	0.0206	0.9794	59.47
31.5	12,691,738	146,665	0.0116	0.9884	58.24
32.5	12,590,341	258,130	0.0205	0.9795	57.57
33.5	11,745,592	283,129	0.0241	0.9759	56.39
34.5	9,959,776	1,663	0.0002	0.9998	55.03
35.5	9,934,533	198,762	0.0200	0.9800	55.02
36.5	7,003,231	70,887	0.0101	0.9899	53.92
37.5	6,077,456	179,810	0.0296	0.9704	53.38
38.5	3,861,790	54,643	0.0141	0.9859	51.80

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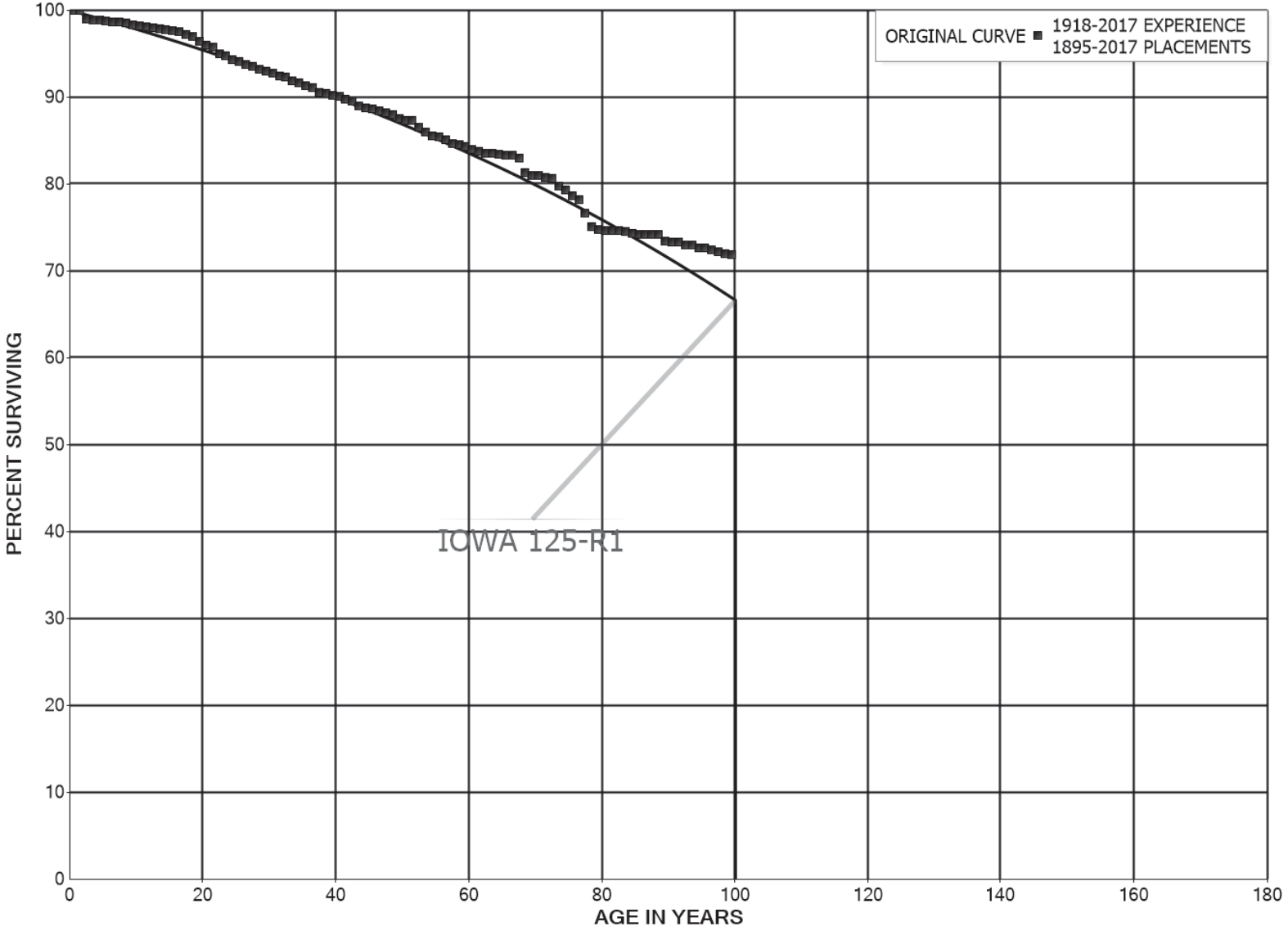
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,819,573	36,243	0.0129	0.9871	51.06
40.5	2,371,742		0.0000	1.0000	50.41
41.5	1,855,735	55,803	0.0301	0.9699	50.41
42.5	1,634,600	21,942	0.0134	0.9866	48.89
43.5	1,013,378		0.0000	1.0000	48.24
44.5	1,013,378	8,750	0.0086	0.9914	48.24
45.5	863,067	3,053	0.0035	0.9965	47.82
46.5	655,370		0.0000	1.0000	47.65
47.5	655,370	3,542	0.0054	0.9946	47.65
48.5	651,828	2,412	0.0037	0.9963	47.39
49.5	367,113		0.0000	1.0000	47.22
50.5	366,468		0.0000	1.0000	47.22
51.5	369,470		0.0000	1.0000	47.22
52.5	335,912		0.0000	1.0000	47.22
53.5	296,905		0.0000	1.0000	47.22
54.5	201,016	50,815	0.2528	0.7472	47.22
55.5	150,201		0.0000	1.0000	35.28
56.5	150,201		0.0000	1.0000	35.28
57.5	127,012		0.0000	1.0000	35.28
58.5	83,898		0.0000	1.0000	35.28
59.5	83,898		0.0000	1.0000	35.28
60.5	83,898		0.0000	1.0000	35.28
61.5	80,896		0.0000	1.0000	35.28
62.5	33,965		0.0000	1.0000	35.28
63.5	33,965		0.0000	1.0000	35.28
64.5	33,965		0.0000	1.0000	35.28
65.5	21,262		0.0000	1.0000	35.28
66.5					35.28

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2017 EXPERIENCE BAND 1918-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	273,480,081	519	0.0000	1.0000	100.00
0.5	261,981,614	7,510	0.0000	1.0000	100.00
1.5	259,727,798	2,823,517	0.0109	0.9891	100.00
2.5	242,964,701	83,138	0.0003	0.9997	98.91
3.5	184,845,691	60,786	0.0003	0.9997	98.88
4.5	178,726,690	124,842	0.0007	0.9993	98.84
5.5	139,088,580	152,376	0.0011	0.9989	98.77
6.5	108,432,188	88,814	0.0008	0.9992	98.67
7.5	103,700,033	92,240	0.0009	0.9991	98.59
8.5	93,743,332	216,425	0.0023	0.9977	98.50
9.5	90,112,814	54,539	0.0006	0.9994	98.27
10.5	87,273,006	115,393	0.0013	0.9987	98.21
11.5	84,920,955	71,014	0.0008	0.9992	98.08
12.5	82,710,730	96,191	0.0012	0.9988	98.00
13.5	79,581,370	96,008	0.0012	0.9988	97.89
14.5	78,700,269	99,182	0.0013	0.9987	97.77
15.5	76,698,720	149,968	0.0020	0.9980	97.64
16.5	75,664,811	222,811	0.0029	0.9971	97.45
17.5	74,313,234	177,799	0.0024	0.9976	97.17
18.5	72,315,158	407,658	0.0056	0.9944	96.93
19.5	71,676,569	302,526	0.0042	0.9958	96.39
20.5	68,521,241	174,665	0.0025	0.9975	95.98
21.5	64,895,060	519,700	0.0080	0.9920	95.74
22.5	60,047,451	137,719	0.0023	0.9977	94.97
23.5	54,791,535	242,314	0.0044	0.9956	94.75
24.5	40,971,518	107,780	0.0026	0.9974	94.33
25.5	33,460,664	132,525	0.0040	0.9960	94.08
26.5	32,459,157	59,956	0.0018	0.9982	93.71
27.5	31,269,373	125,648	0.0040	0.9960	93.54
28.5	30,160,048	65,233	0.0022	0.9978	93.16
29.5	28,884,763	57,103	0.0020	0.9980	92.96
30.5	28,641,300	121,110	0.0042	0.9958	92.78
31.5	27,252,818	18,215	0.0007	0.9993	92.38
32.5	26,365,294	128,733	0.0049	0.9951	92.32
33.5	26,115,925	68,960	0.0026	0.9974	91.87
34.5	25,103,782	90,130	0.0036	0.9964	91.63
35.5	24,717,100	75,915	0.0031	0.9969	91.30
36.5	24,517,552	132,603	0.0054	0.9946	91.02
37.5	24,045,735	40,659	0.0017	0.9983	90.53
38.5	23,709,388	49,502	0.0021	0.9979	90.37

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2017 EXPERIENCE BAND 1918-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,425,958	38,403	0.0016	0.9984	90.19
40.5	23,073,632	91,116	0.0039	0.9961	90.04
41.5	22,923,366	48,152	0.0021	0.9979	89.68
42.5	22,748,140	130,248	0.0057	0.9943	89.49
43.5	22,404,563	61,007	0.0027	0.9973	88.98
44.5	22,226,834	38,302	0.0017	0.9983	88.74
45.5	21,985,205	53,994	0.0025	0.9975	88.59
46.5	21,712,385	45,126	0.0021	0.9979	88.37
47.5	21,128,308	54,742	0.0026	0.9974	88.19
48.5	21,040,297	99,216	0.0047	0.9953	87.96
49.5	20,605,241	52,715	0.0026	0.9974	87.54
50.5	20,517,066	11,917	0.0006	0.9994	87.32
51.5	19,708,342	178,992	0.0091	0.9909	87.27
52.5	19,367,483	117,893	0.0061	0.9939	86.47
53.5	19,145,474	87,951	0.0046	0.9954	85.95
54.5	19,002,341	32,017	0.0017	0.9983	85.55
55.5	17,829,372	66,080	0.0037	0.9963	85.41
56.5	17,723,027	101,677	0.0057	0.9943	85.09
57.5	17,411,483	16,042	0.0009	0.9991	84.60
58.5	17,350,145	45,312	0.0026	0.9974	84.53
59.5	13,183,769	52,829	0.0040	0.9960	84.31
60.5	13,017,824	43,299	0.0033	0.9967	83.97
61.5	12,298,771	24,213	0.0020	0.9980	83.69
62.5	11,666,037	7,255	0.0006	0.9994	83.52
63.5	11,648,882	14,889	0.0013	0.9987	83.47
64.5	8,164,603	8,659	0.0011	0.9989	83.37
65.5	7,143,640	2,262	0.0003	0.9997	83.28
66.5	6,695,167	28,107	0.0042	0.9958	83.25
67.5	6,017,106	120,039	0.0199	0.9801	82.90
68.5	5,863,599	20,779	0.0035	0.9965	81.25
69.5	5,828,910	3,535	0.0006	0.9994	80.96
70.5	5,810,877	12,684	0.0022	0.9978	80.91
71.5	5,789,535	6,223	0.0011	0.9989	80.73
72.5	5,781,439	63,965	0.0111	0.9889	80.65
73.5	5,702,471	30,220	0.0053	0.9947	79.75
74.5	5,670,650	51,141	0.0090	0.9910	79.33
75.5	5,611,445	34,790	0.0062	0.9938	78.62
76.5	5,565,224	106,332	0.0191	0.9809	78.13
77.5	5,452,448	114,250	0.0210	0.9790	76.64
78.5	5,328,793	21,565	0.0040	0.9960	75.03

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2017 EXPERIENCE BAND 1918-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,302,321	8,465	0.0016	0.9984	74.73
80.5	5,292,550	2,224	0.0004	0.9996	74.61
81.5	5,282,821	1,081	0.0002	0.9998	74.58
82.5	5,278,744	4,239	0.0008	0.9992	74.56
83.5	5,271,948	18,885	0.0036	0.9964	74.50
84.5	4,314,788	1,606	0.0004	0.9996	74.23
85.5	4,113,192	1,679	0.0004	0.9996	74.21
86.5	4,107,921	78	0.0000	1.0000	74.18
87.5	4,103,471	186	0.0000	1.0000	74.18
88.5	4,071,271	41,112	0.0101	0.9899	74.17
89.5	3,705,666	6,216	0.0017	0.9983	73.42
90.5	3,192,720	297	0.0001	0.9999	73.30
91.5	3,157,028	13,874	0.0044	0.9956	73.29
92.5	2,783,402	2,029	0.0007	0.9993	72.97
93.5	2,367,493	11,593	0.0049	0.9951	72.92
94.5	2,146,046		0.0000	1.0000	72.56
95.5	2,115,624	4,579	0.0022	0.9978	72.56
96.5	2,109,950	8,134	0.0039	0.9961	72.40
97.5	2,046,929	6,307	0.0031	0.9969	72.12
98.5	2,031,862	2,718	0.0013	0.9987	71.90
99.5	1,780,708	1,679	0.0009	0.9991	71.81
100.5	1,073,825	89	0.0001	0.9999	71.74
101.5	1,054,006	9,653	0.0092	0.9908	71.73
102.5	675,451	5,820	0.0086	0.9914	71.08
103.5	383,599	388	0.0010	0.9990	70.46
104.5	344,350		0.0000	1.0000	70.39
105.5	344,350	8,260	0.0240	0.9760	70.39
106.5	208,270		0.0000	1.0000	68.70
107.5	194,373		0.0000	1.0000	68.70
108.5	194,373	57	0.0003	0.9997	68.70
109.5	122,848	939	0.0076	0.9924	68.68
110.5	110,931	1,950	0.0176	0.9824	68.16
111.5	107,427		0.0000	1.0000	66.96
112.5	107,427		0.0000	1.0000	66.96
113.5	107,427	809	0.0075	0.9925	66.96
114.5	96,609		0.0000	1.0000	66.46
115.5	94,990		0.0000	1.0000	66.46
116.5	94,990		0.0000	1.0000	66.46
117.5	94,990		0.0000	1.0000	66.46
118.5	94,990		0.0000	1.0000	66.46

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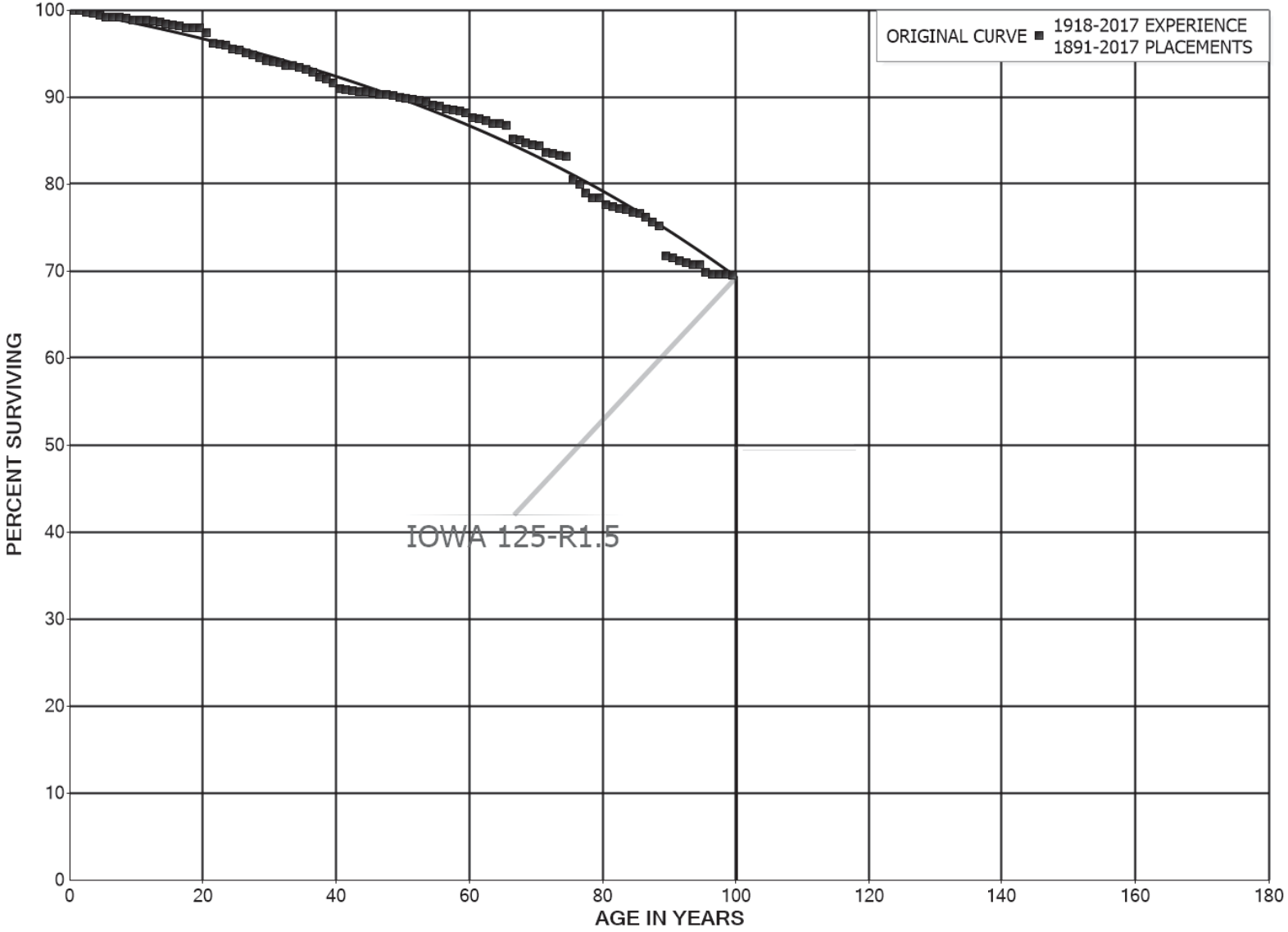
ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2017 EXPERIENCE BAND 1918-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	94,990	1,992	0.0210	0.9790	66.46
120.5	50,303	956	0.0190	0.9810	65.06
121.5	26,327		0.0000	1.0000	63.83
122.5					63.83

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2017 EXPERIENCE BAND 1918-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	558,277,128	51,891	0.0001	0.9999	100.00
0.5	550,374,293	442,551	0.0008	0.9992	99.99
1.5	542,003,728	1,151,014	0.0021	0.9979	99.91
2.5	533,895,454	702,934	0.0013	0.9987	99.70
3.5	525,467,032	783,767	0.0015	0.9985	99.57
4.5	503,048,200	1,081,392	0.0021	0.9979	99.42
5.5	405,724,073	117,216	0.0003	0.9997	99.20
6.5	370,291,318	177,025	0.0005	0.9995	99.18
7.5	356,882,583	331,184	0.0009	0.9991	99.13
8.5	336,312,407	535,756	0.0016	0.9984	99.04
9.5	321,492,167	67,676	0.0002	0.9998	98.88
10.5	312,481,142	200,111	0.0006	0.9994	98.86
11.5	302,016,948	259,388	0.0009	0.9991	98.79
12.5	295,892,120	367,755	0.0012	0.9988	98.71
13.5	281,717,442	395,414	0.0014	0.9986	98.59
14.5	274,241,011	453,791	0.0017	0.9983	98.45
15.5	269,643,542	392,721	0.0015	0.9985	98.29
16.5	256,990,936	378,825	0.0015	0.9985	98.14
17.5	252,536,345	131,786	0.0005	0.9995	98.00
18.5	251,032,581	135,923	0.0005	0.9995	97.95
19.5	249,943,309	1,165,659	0.0047	0.9953	97.89
20.5	248,117,854	3,344,841	0.0135	0.9865	97.44
21.5	239,340,624	109,604	0.0005	0.9995	96.12
22.5	234,014,041	369,596	0.0016	0.9984	96.08
23.5	225,802,371	943,777	0.0042	0.9958	95.93
24.5	221,433,921	277,288	0.0013	0.9987	95.53
25.5	213,610,449	842,552	0.0039	0.9961	95.41
26.5	205,369,816	382,318	0.0019	0.9981	95.03
27.5	199,975,468	850,155	0.0043	0.9957	94.85
28.5	195,439,124	637,282	0.0033	0.9967	94.45
29.5	191,637,208	133,655	0.0007	0.9993	94.14
30.5	189,842,468	332,460	0.0018	0.9982	94.08
31.5	181,419,042	519,564	0.0029	0.9971	93.91
32.5	180,443,307	130,164	0.0007	0.9993	93.64
33.5	177,596,545	327,220	0.0018	0.9982	93.58
34.5	174,904,337	428,722	0.0025	0.9975	93.40
35.5	171,808,172	552,888	0.0032	0.9968	93.17
36.5	169,817,861	1,091,726	0.0064	0.9936	92.87
37.5	168,420,293	428,629	0.0025	0.9975	92.28
38.5	166,847,904	826,700	0.0050	0.9950	92.04

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2017 EXPERIENCE BAND 1918-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	165,611,606	1,160,268	0.0070	0.9930	91.59
40.5	164,300,662	124,712	0.0008	0.9992	90.95
41.5	163,974,454	231,629	0.0014	0.9986	90.88
42.5	163,003,854	215,273	0.0013	0.9987	90.75
43.5	160,643,580	46,221	0.0003	0.9997	90.63
44.5	158,953,523	193,803	0.0012	0.9988	90.60
45.5	157,181,830	276,313	0.0018	0.9982	90.49
46.5	155,171,708	31,293	0.0002	0.9998	90.33
47.5	153,978,478	328,585	0.0021	0.9979	90.31
48.5	152,646,744	287,047	0.0019	0.9981	90.12
49.5	151,943,637	121,009	0.0008	0.9992	89.95
50.5	151,447,106	252,682	0.0017	0.9983	89.88
51.5	147,060,759	269,803	0.0018	0.9982	89.73
52.5	143,971,207	302,437	0.0021	0.9979	89.57
53.5	143,378,793	418,312	0.0029	0.9971	89.38
54.5	142,381,083	335,951	0.0024	0.9976	89.12
55.5	137,089,356	439,093	0.0032	0.9968	88.91
56.5	136,569,684	159,601	0.0012	0.9988	88.62
57.5	136,289,041	126,156	0.0009	0.9991	88.52
58.5	136,031,182	342,272	0.0025	0.9975	88.44
59.5	91,850,653	627,185	0.0068	0.9932	88.21
60.5	90,941,223	166,451	0.0018	0.9982	87.61
61.5	83,219,619	172,680	0.0021	0.9979	87.45
62.5	76,229,930	227,490	0.0030	0.9970	87.27
63.5	75,985,248	41,232	0.0005	0.9995	87.01
64.5	43,872,505	125,269	0.0029	0.9971	86.96
65.5	38,395,148	671,651	0.0175	0.9825	86.71
66.5	35,371,036	77,131	0.0022	0.9978	85.20
67.5	29,404,527	91,445	0.0031	0.9969	85.01
68.5	28,478,542	86,571	0.0030	0.9970	84.75
69.5	28,383,088	34,018	0.0012	0.9988	84.49
70.5	28,345,925	263,478	0.0093	0.9907	84.39
71.5	28,076,832	14,850	0.0005	0.9995	83.60
72.5	28,053,213	92,045	0.0033	0.9967	83.56
73.5	27,900,221	29,921	0.0011	0.9989	83.28
74.5	27,863,538	911,630	0.0327	0.9673	83.20
75.5	26,908,888	167,404	0.0062	0.9938	80.47
76.5	26,695,294	325,831	0.0122	0.9878	79.97
77.5	26,359,878	185,846	0.0071	0.9929	79.00
78.5	26,157,320	13,115	0.0005	0.9995	78.44

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2017 EXPERIENCE BAND 1918-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,121,802	250,716	0.0096	0.9904	78.40
80.5	25,857,890	67,425	0.0026	0.9974	77.65
81.5	25,779,577	100,947	0.0039	0.9961	77.45
82.5	25,634,600	30,036	0.0012	0.9988	77.14
83.5	25,564,752	115,662	0.0045	0.9955	77.05
84.5	19,969,917	15,731	0.0008	0.9992	76.70
85.5	19,332,705	106,030	0.0055	0.9945	76.64
86.5	19,151,586	152,242	0.0079	0.9921	76.22
87.5	18,978,421	105,486	0.0056	0.9944	75.62
88.5	18,789,764	873,695	0.0465	0.9535	75.20
89.5	16,997,087	37,778	0.0022	0.9978	71.70
90.5	14,677,059	78,784	0.0054	0.9946	71.54
91.5	14,367,150	40,620	0.0028	0.9972	71.16
92.5	11,744,168	39,452	0.0034	0.9966	70.96
93.5	9,793,904	1,779	0.0002	0.9998	70.72
94.5	9,345,360	108,105	0.0116	0.9884	70.70
95.5	8,574,577	29,603	0.0035	0.9965	69.89
96.5	8,544,320	4,196	0.0005	0.9995	69.64
97.5	7,607,311	152	0.0000	1.0000	69.61
98.5	7,584,921	7,105	0.0009	0.9991	69.61
99.5	6,264,605	16,285	0.0026	0.9974	69.54
100.5	5,508,838	2,432	0.0004	0.9996	69.36
101.5	5,446,330	18,223	0.0033	0.9967	69.33
102.5	4,090,230	6,826	0.0017	0.9983	69.10
103.5	3,860,143	2,376	0.0006	0.9994	68.99
104.5	1,248,567	2,981	0.0024	0.9976	68.94
105.5	1,245,586	17,396	0.0140	0.9860	68.78
106.5	971,634	2,449	0.0025	0.9975	67.82
107.5	773,200		0.0000	1.0000	67.65
108.5	773,200		0.0000	1.0000	67.65
109.5	654,935		0.0000	1.0000	67.65
110.5	654,935		0.0000	1.0000	67.65
111.5	651,614		0.0000	1.0000	67.65
112.5	651,614	4,204	0.0065	0.9935	67.65
113.5	647,410	786	0.0012	0.9988	67.21
114.5	646,624		0.0000	1.0000	67.13
115.5	599,405		0.0000	1.0000	67.13
116.5	599,405		0.0000	1.0000	67.13
117.5	599,405		0.0000	1.0000	67.13
118.5	599,405	1,319	0.0022	0.9978	67.13

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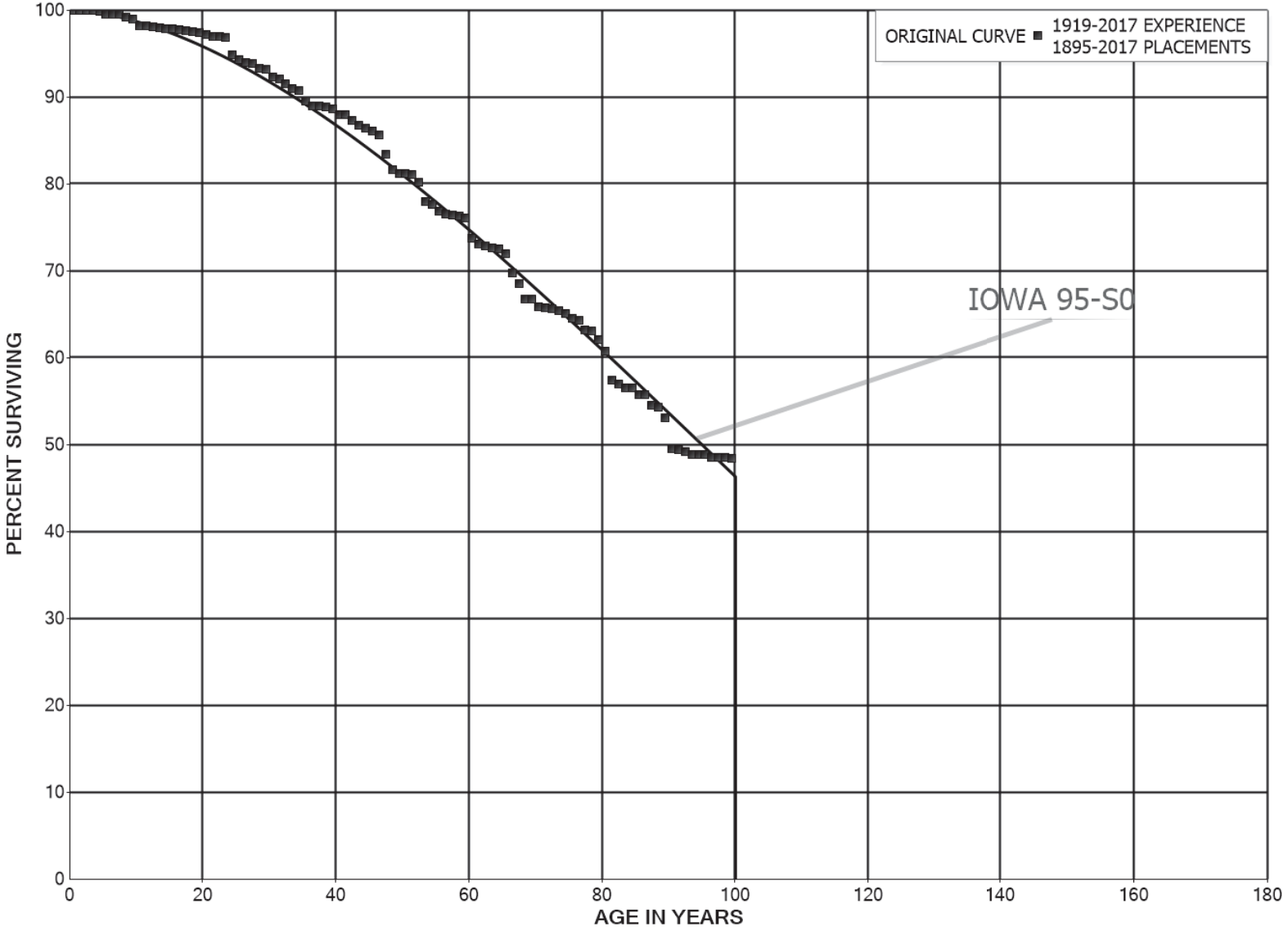
ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2017 EXPERIENCE BAND 1918-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	598,086	967	0.0016	0.9984	66.98
120.5	133,362	50	0.0004	0.9996	66.87
121.5	89,342	908	0.0102	0.9898	66.85
122.5					66.17

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ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2017 EXPERIENCE BAND 1919-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	150,138,828	8,839	0.0001	0.9999	100.00
0.5	146,755,998	50	0.0000	1.0000	99.99
1.5	146,806,903	3,113	0.0000	1.0000	99.99
2.5	145,044,472	58,009	0.0004	0.9996	99.99
3.5	137,901,748	201,662	0.0015	0.9985	99.95
4.5	136,417,946	372,062	0.0027	0.9973	99.81
5.5	135,901,500	30,802	0.0002	0.9998	99.53
6.5	127,050,424	42,468	0.0003	0.9997	99.51
7.5	125,342,398	360,864	0.0029	0.9971	99.48
8.5	115,379,945	265,327	0.0023	0.9977	99.19
9.5	102,208,369	779,210	0.0076	0.9924	98.96
10.5	96,507,280	59,185	0.0006	0.9994	98.21
11.5	92,585,229	81,788	0.0009	0.9991	98.15
12.5	85,322,351	53,434	0.0006	0.9994	98.06
13.5	81,436,214	101,376	0.0012	0.9988	98.00
14.5	79,519,507	48,443	0.0006	0.9994	97.88
15.5	76,704,273	45,099	0.0006	0.9994	97.82
16.5	74,011,162	140,238	0.0019	0.9981	97.76
17.5	71,589,503	74,914	0.0010	0.9990	97.58
18.5	70,718,740	66,323	0.0009	0.9991	97.47
19.5	70,099,107	173,355	0.0025	0.9975	97.38
20.5	64,118,591	113,914	0.0018	0.9982	97.14
21.5	59,053,287	1,500	0.0000	1.0000	96.97
22.5	57,640,783	85,168	0.0015	0.9985	96.97
23.5	55,744,963	1,147,733	0.0206	0.9794	96.82
24.5	53,476,572	330,115	0.0062	0.9938	94.83
25.5	51,002,840	142,122	0.0028	0.9972	94.24
26.5	49,570,549	88,653	0.0018	0.9982	93.98
27.5	47,965,525	282,298	0.0059	0.9941	93.81
28.5	47,361,668	61,958	0.0013	0.9987	93.26
29.5	44,606,027	388,425	0.0087	0.9913	93.14
30.5	43,487,849	132,891	0.0031	0.9969	92.33
31.5	42,737,164	226,949	0.0053	0.9947	92.05
32.5	41,670,942	268,389	0.0064	0.9936	91.56
33.5	41,277,858	95,172	0.0023	0.9977	90.97
34.5	39,794,423	525,814	0.0132	0.9868	90.76
35.5	37,990,922	265,147	0.0070	0.9930	89.56
36.5	36,060,626	8,878	0.0002	0.9998	88.93
37.5	35,653,421	49,561	0.0014	0.9986	88.91
38.5	35,498,923	59,147	0.0017	0.9983	88.79

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ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2017 EXPERIENCE BAND 1919-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,298,120	285,088	0.0081	0.9919	88.64
40.5	35,004,763	8,600	0.0002	0.9998	87.92
41.5	34,964,362	230,336	0.0066	0.9934	87.90
42.5	34,640,878	246,603	0.0071	0.9929	87.32
43.5	34,387,765	122,107	0.0036	0.9964	86.70
44.5	34,093,117	145,723	0.0043	0.9957	86.39
45.5	33,947,332	156,899	0.0046	0.9954	86.03
46.5	32,883,281	871,431	0.0265	0.9735	85.63
47.5	31,839,907	675,795	0.0212	0.9788	83.36
48.5	31,128,255	139,406	0.0045	0.9955	81.59
49.5	30,918,838	28,393	0.0009	0.9991	81.22
50.5	30,838,775	31,990	0.0010	0.9990	81.15
51.5	30,704,795	348,134	0.0113	0.9887	81.06
52.5	30,324,019	818,016	0.0270	0.9730	80.15
53.5	29,428,945	120,395	0.0041	0.9959	77.98
54.5	29,202,699	307,105	0.0105	0.9895	77.66
55.5	27,757,171	138,285	0.0050	0.9950	76.85
56.5	27,536,056	33,642	0.0012	0.9988	76.47
57.5	27,463,105	21,992	0.0008	0.9992	76.37
58.5	27,404,709	98,952	0.0036	0.9964	76.31
59.5	17,629,163	540,129	0.0306	0.9694	76.04
60.5	16,934,523	144,805	0.0086	0.9914	73.71
61.5	16,250,443	54,055	0.0033	0.9967	73.08
62.5	15,435,410	43,151	0.0028	0.9972	72.83
63.5	15,359,219	33,286	0.0022	0.9978	72.63
64.5	9,988,375	63,577	0.0064	0.9936	72.47
65.5	8,892,502	275,487	0.0310	0.9690	72.01
66.5	8,349,775	145,977	0.0175	0.9825	69.78
67.5	6,977,705	185,251	0.0265	0.9735	68.56
68.5	5,329,605	369	0.0001	0.9999	66.74
69.5	5,301,357	67,155	0.0127	0.9873	66.73
70.5	5,231,168	11,891	0.0023	0.9977	65.89
71.5	5,215,780	9,048	0.0017	0.9983	65.74
72.5	5,206,732	19,399	0.0037	0.9963	65.63
73.5	5,137,020	24,746	0.0048	0.9952	65.38
74.5	5,112,274	42,082	0.0082	0.9918	65.07
75.5	5,069,667	16,685	0.0033	0.9967	64.53
76.5	5,052,931	93,625	0.0185	0.9815	64.32
77.5	4,956,556	2,399	0.0005	0.9995	63.13
78.5	4,950,490	84,031	0.0170	0.9830	63.10

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ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2017 EXPERIENCE BAND 1919-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,864,828	101,621	0.0209	0.9791	62.02
80.5	4,763,174	257,815	0.0541	0.9459	60.73
81.5	4,504,054	37,921	0.0084	0.9916	57.44
82.5	4,446,057	35,299	0.0079	0.9921	56.96
83.5	4,390,064	2,046	0.0005	0.9995	56.51
84.5	3,886,891	51,997	0.0134	0.9866	56.48
85.5	3,726,391	2,909	0.0008	0.9992	55.72
86.5	3,721,492	79,975	0.0215	0.9785	55.68
87.5	3,640,545	16,869	0.0046	0.9954	54.48
88.5	3,578,306	73,982	0.0207	0.9793	54.23
89.5	3,161,923	211,656	0.0669	0.9331	53.11
90.5	2,533,589	6,170	0.0024	0.9976	49.56
91.5	2,444,849	12,202	0.0050	0.9950	49.43
92.5	1,952,010	12,520	0.0064	0.9936	49.19
93.5	1,605,323	323	0.0002	0.9998	48.87
94.5	1,316,924	236	0.0002	0.9998	48.86
95.5	1,316,365	8,660	0.0066	0.9934	48.85
96.5	1,306,229	32	0.0000	1.0000	48.53
97.5	1,184,300		0.0000	1.0000	48.53
98.5	1,183,128	2,086	0.0018	0.9982	48.53
99.5	994,443	6,648	0.0067	0.9933	48.45
100.5	884,080	1,732	0.0020	0.9980	48.12
101.5	852,950	37,963	0.0445	0.9555	48.03
102.5	422,157	75	0.0002	0.9998	45.89
103.5	422,082	3,144	0.0074	0.9926	45.88
104.5	180,370		0.0000	1.0000	45.54
105.5	180,370	103	0.0006	0.9994	45.54
106.5	123,559		0.0000	1.0000	45.51
107.5	113,480	616	0.0054	0.9946	45.51
108.5	109,848		0.0000	1.0000	45.27
109.5	105,183		0.0000	1.0000	45.27
110.5	105,183	720	0.0068	0.9932	45.27
111.5	78,327	7,600	0.0970	0.9030	44.96
112.5	70,727		0.0000	1.0000	40.59
113.5	70,727	2,252	0.0318	0.9682	40.59
114.5	56,857		0.0000	1.0000	39.30
115.5	56,857		0.0000	1.0000	39.30
116.5	56,857	45	0.0008	0.9992	39.30
117.5	56,812		0.0000	1.0000	39.27
118.5	56,812		0.0000	1.0000	39.27

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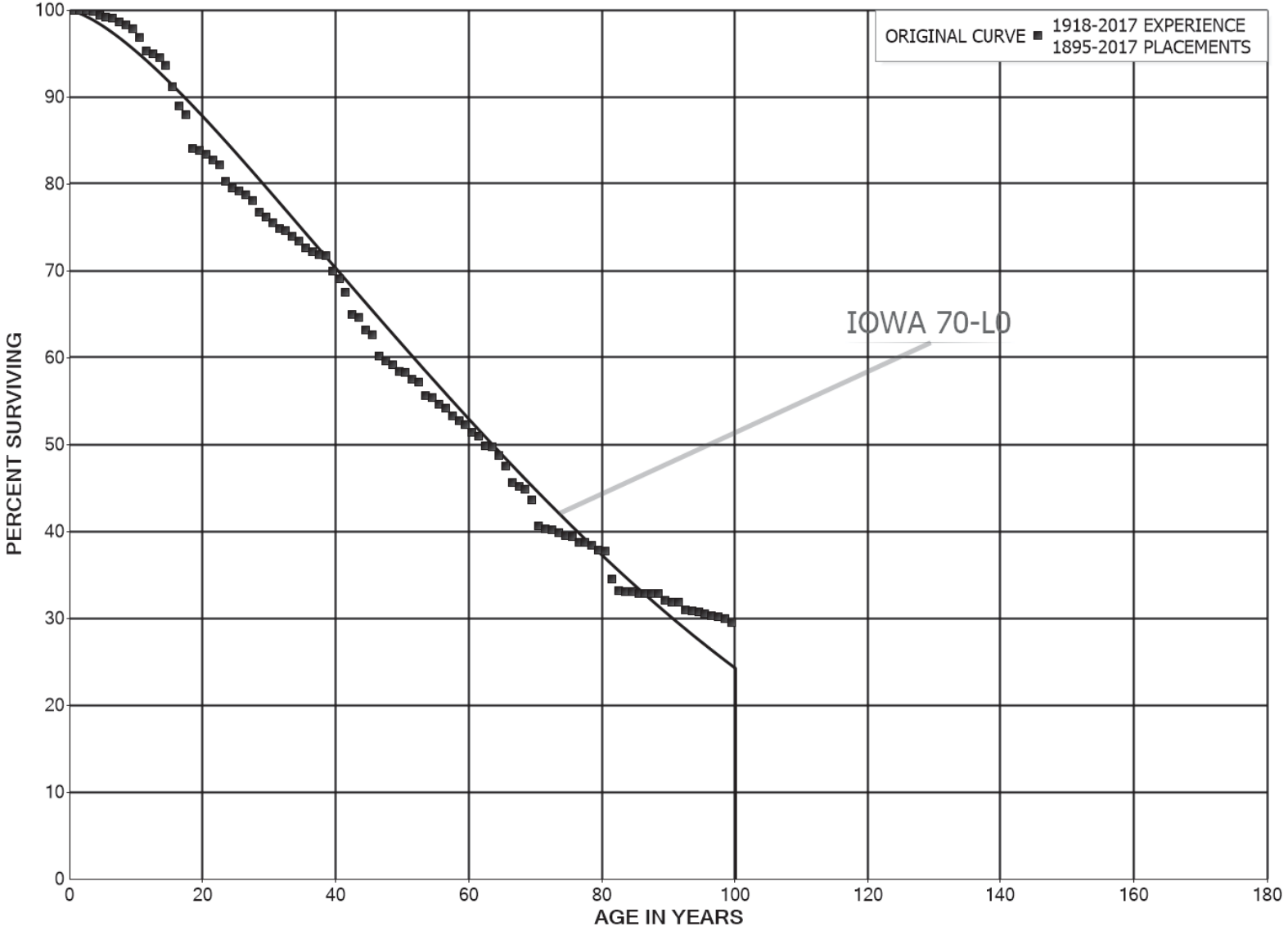
ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2017 EXPERIENCE BAND 1919-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	56,812		0.0000	1.0000	39.27
120.5	28,975		0.0000	1.0000	39.27
121.5	28,975		0.0000	1.0000	39.27
122.5					39.27

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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2017 EXPERIENCE BAND 1918-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	95,579,046	5,709	0.0001	0.9999	100.00
0.5	93,259,871	43,663	0.0005	0.9995	99.99
1.5	91,942,333	48,925	0.0005	0.9995	99.95
2.5	87,044,195	88,535	0.0010	0.9990	99.89
3.5	85,432,168	327,885	0.0038	0.9962	99.79
4.5	83,125,703	168,469	0.0020	0.9980	99.41
5.5	73,085,163	113,352	0.0016	0.9984	99.21
6.5	66,320,213	285,990	0.0043	0.9957	99.05
7.5	65,407,965	247,149	0.0038	0.9962	98.63
8.5	56,856,185	246,543	0.0043	0.9957	98.25
9.5	46,633,193	493,770	0.0106	0.9894	97.83
10.5	43,009,881	666,873	0.0155	0.9845	96.79
11.5	41,829,499	166,203	0.0040	0.9960	95.29
12.5	40,692,076	174,395	0.0043	0.9957	94.91
13.5	35,607,575	352,171	0.0099	0.9901	94.51
14.5	34,372,294	870,523	0.0253	0.9747	93.57
15.5	30,549,717	763,887	0.0250	0.9750	91.20
16.5	28,905,681	333,872	0.0116	0.9884	88.92
17.5	27,621,045	1,194,167	0.0432	0.9568	87.89
18.5	25,290,097	85,732	0.0034	0.9966	84.09
19.5	22,822,959	105,621	0.0046	0.9954	83.81
20.5	20,527,165	160,728	0.0078	0.9922	83.42
21.5	19,045,146	146,475	0.0077	0.9923	82.77
22.5	17,336,600	399,350	0.0230	0.9770	82.13
23.5	16,192,793	148,386	0.0092	0.9908	80.24
24.5	15,354,663	63,964	0.0042	0.9958	79.50
25.5	14,516,627	80,287	0.0055	0.9945	79.17
26.5	14,178,709	124,206	0.0088	0.9912	78.74
27.5	11,819,828	198,715	0.0168	0.9832	78.05
28.5	10,861,209	85,789	0.0079	0.9921	76.73
29.5	10,491,407	88,642	0.0084	0.9916	76.13
30.5	9,672,016	80,866	0.0084	0.9916	75.48
31.5	9,158,478	34,654	0.0038	0.9962	74.85
32.5	8,678,362	71,532	0.0082	0.9918	74.57
33.5	8,371,628	62,886	0.0075	0.9925	73.96
34.5	7,573,302	78,977	0.0104	0.9896	73.40
35.5	7,193,359	47,569	0.0066	0.9934	72.63
36.5	6,513,420	28,075	0.0043	0.9957	72.15
37.5	6,367,964	13,841	0.0022	0.9978	71.84
38.5	6,223,780	155,808	0.0250	0.9750	71.69

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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2017 EXPERIENCE BAND 1918-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,004,620	68,444	0.0114	0.9886	69.89
40.5	5,880,903	134,553	0.0229	0.9771	69.10
41.5	5,734,913	220,169	0.0384	0.9616	67.51
42.5	5,480,227	22,321	0.0041	0.9959	64.92
43.5	5,434,307	125,095	0.0230	0.9770	64.66
44.5	5,281,462	50,354	0.0095	0.9905	63.17
45.5	5,223,305	195,947	0.0375	0.9625	62.57
46.5	5,005,116	54,462	0.0109	0.9891	60.22
47.5	4,941,614	31,371	0.0063	0.9937	59.56
48.5	4,860,622	66,339	0.0136	0.9864	59.19
49.5	4,700,628	5,024	0.0011	0.9989	58.38
50.5	4,668,157	62,412	0.0134	0.9866	58.32
51.5	4,393,317	23,694	0.0054	0.9946	57.54
52.5	4,328,018	125,113	0.0289	0.9711	57.23
53.5	4,114,143	12,600	0.0031	0.9969	55.57
54.5	3,975,524	56,556	0.0142	0.9858	55.40
55.5	3,760,418	26,962	0.0072	0.9928	54.61
56.5	3,695,074	63,726	0.0172	0.9828	54.22
57.5	3,535,579	39,640	0.0112	0.9888	53.29
58.5	3,444,907	27,491	0.0080	0.9920	52.69
59.5	2,794,196	49,248	0.0176	0.9824	52.27
60.5	2,660,627	22,823	0.0086	0.9914	51.35
61.5	2,596,241	56,500	0.0218	0.9782	50.91
62.5	2,428,819	2,731	0.0011	0.9989	49.80
63.5	2,417,772	48,265	0.0200	0.9800	49.74
64.5	1,609,145	41,004	0.0255	0.9745	48.75
65.5	1,440,376	58,646	0.0407	0.9593	47.51
66.5	1,329,332	11,276	0.0085	0.9915	45.57
67.5	1,126,334	9,810	0.0087	0.9913	45.19
68.5	1,099,871	28,489	0.0259	0.9741	44.79
69.5	1,070,802	74,290	0.0694	0.9306	43.63
70.5	992,239	9,076	0.0091	0.9909	40.61
71.5	981,753	1,487	0.0015	0.9985	40.24
72.5	979,182	8,071	0.0082	0.9918	40.17
73.5	961,596	9,112	0.0095	0.9905	39.84
74.5	952,454	2,608	0.0027	0.9973	39.47
75.5	945,699	14,378	0.0152	0.9848	39.36
76.5	919,692	714	0.0008	0.9992	38.76
77.5	917,782	8,089	0.0088	0.9912	38.73
78.5	909,317	12,274	0.0135	0.9865	38.39

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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2017 EXPERIENCE BAND 1918-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	896,682	2,772	0.0031	0.9969	37.87
80.5	893,910	75,621	0.0846	0.9154	37.75
81.5	817,287	32,626	0.0399	0.9601	34.56
82.5	784,617	2,332	0.0030	0.9970	33.18
83.5	760,247	1,541	0.0020	0.9980	33.08
84.5	651,490	3,075	0.0047	0.9953	33.01
85.5	648,381	312	0.0005	0.9995	32.86
86.5	644,750		0.0000	1.0000	32.84
87.5	638,164		0.0000	1.0000	32.84
88.5	631,760	14,103	0.0223	0.9777	32.84
89.5	609,763	5,220	0.0086	0.9914	32.11
90.5	558,693	99	0.0002	0.9998	31.83
91.5	553,674	14,433	0.0261	0.9739	31.83
92.5	521,851	3,670	0.0070	0.9930	31.00
93.5	361,114	451	0.0012	0.9988	30.78
94.5	299,990	2,515	0.0084	0.9916	30.74
95.5	259,850	2,057	0.0079	0.9921	30.48
96.5	257,270	484	0.0019	0.9981	30.24
97.5	256,621	2,057	0.0080	0.9920	30.19
98.5	246,534	3,435	0.0139	0.9861	29.94
99.5	212,232	3,435	0.0162	0.9838	29.53
100.5	193,571	628	0.0032	0.9968	29.05
101.5	181,428	855	0.0047	0.9953	28.95
102.5	82,064		0.0000	1.0000	28.82
103.5	82,064	1,283	0.0156	0.9844	28.82
104.5	22,349	601	0.0269	0.9731	28.37
105.5	21,748	956	0.0440	0.9560	27.60
106.5	15,403	441	0.0286	0.9714	26.39
107.5	14,849		0.0000	1.0000	25.64
108.5	13,246		0.0000	1.0000	25.64
109.5	12,767		0.0000	1.0000	25.64
110.5	12,767		0.0000	1.0000	25.64
111.5	12,382		0.0000	1.0000	25.64
112.5	12,382		0.0000	1.0000	25.64
113.5	12,382		0.0000	1.0000	25.64
114.5	12,382	71	0.0057	0.9943	25.64
115.5	12,311		0.0000	1.0000	25.49
116.5	12,311		0.0000	1.0000	25.49
117.5	12,311		0.0000	1.0000	25.49
118.5	12,311		0.0000	1.0000	25.49

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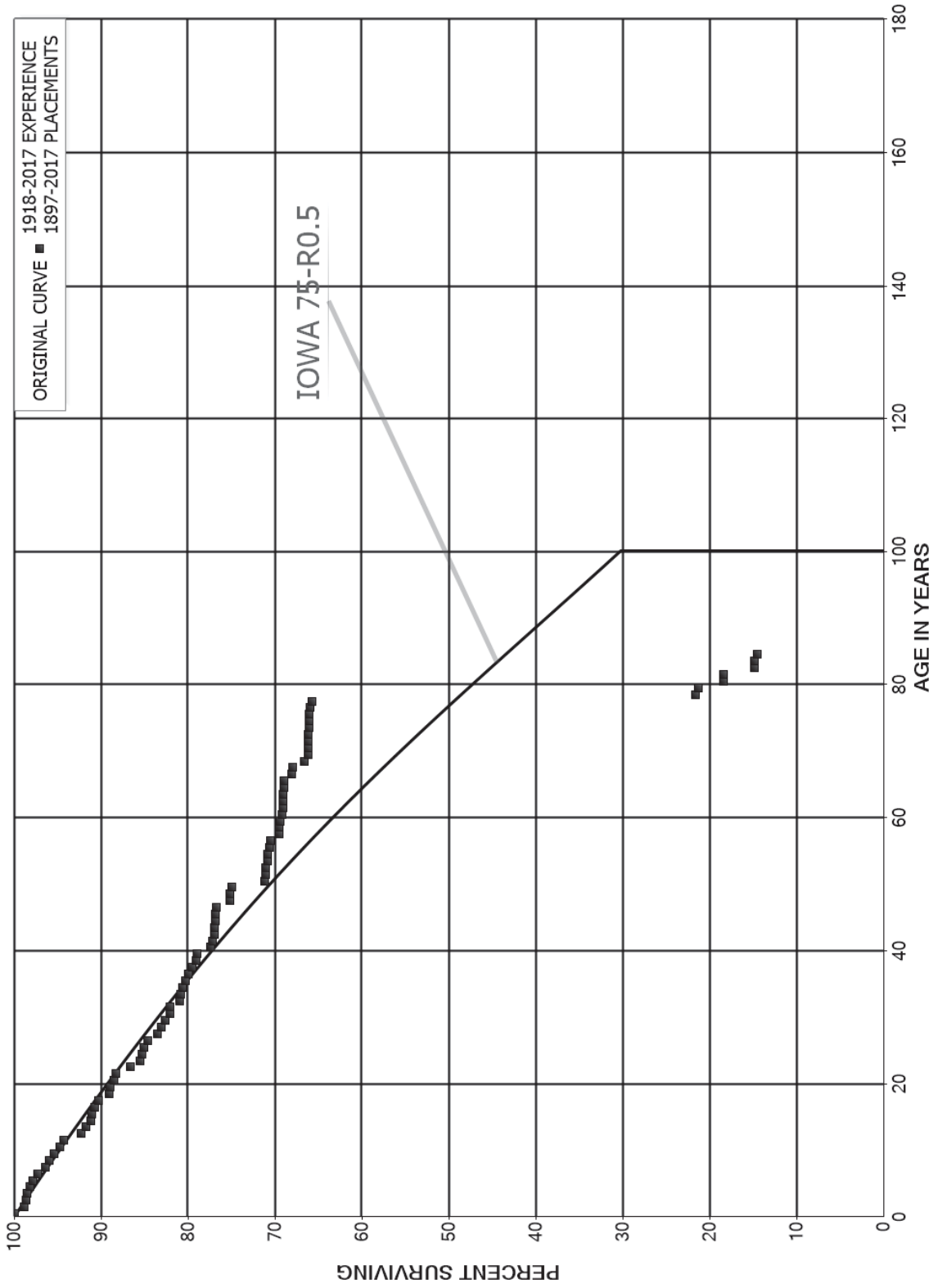
ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2017 EXPERIENCE BAND 1918-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	12,311	1,740	0.1413	0.8587	25.49
120.5	1,180	124	0.1051	0.8949	21.89
121.5	1,056		0.0000	1.0000	19.59
122.5					19.59

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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2017 EXPERIENCE BAND 1918-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,187,121	1,454	0.0005	0.9995	100.00
0.5	3,170,123	36,651	0.0116	0.9884	99.95
1.5	3,138,687	5,012	0.0016	0.9984	98.80
2.5	3,134,091	4,412	0.0014	0.9986	98.64
3.5	3,115,882	11,514	0.0037	0.9963	98.50
4.5	3,100,200	8,684	0.0028	0.9972	98.14
5.5	3,071,886	17,832	0.0058	0.9942	97.86
6.5	3,016,205	27,901	0.0093	0.9907	97.30
7.5	2,973,577	14,407	0.0048	0.9952	96.40
8.5	2,947,860	15,206	0.0052	0.9948	95.93
9.5	2,923,214	22,693	0.0078	0.9922	95.43
10.5	2,879,031	12,374	0.0043	0.9957	94.69
11.5	2,866,656	61,322	0.0214	0.9786	94.29
12.5	2,800,074	17,990	0.0064	0.9936	92.27
13.5	2,708,193	16,044	0.0059	0.9941	91.68
14.5	2,684,054	2,949	0.0011	0.9989	91.13
15.5	2,675,267	9,063	0.0034	0.9966	91.03
16.5	2,650,712	11,411	0.0043	0.9957	90.72
17.5	2,048,651	29,103	0.0142	0.9858	90.33
18.5	1,986,350	2,381	0.0012	0.9988	89.05
19.5	1,959,513	10,827	0.0055	0.9945	88.94
20.5	1,936,344	4,513	0.0023	0.9977	88.45
21.5	1,923,320	36,423	0.0189	0.9811	88.25
22.5	1,857,824	22,028	0.0119	0.9881	86.57
23.5	1,799,030	6,488	0.0036	0.9964	85.55
24.5	1,791,544	4,150	0.0023	0.9977	85.24
25.5	1,739,762	8,643	0.0050	0.9950	85.04
26.5	1,701,729	23,455	0.0138	0.9862	84.62
27.5	1,628,620	8,033	0.0049	0.9951	83.45
28.5	1,612,798	7,842	0.0049	0.9951	83.04
29.5	1,598,709	10,432	0.0065	0.9935	82.64
30.5	1,587,981	930	0.0006	0.9994	82.10
31.5	1,560,888	21,166	0.0136	0.9864	82.05
32.5	1,476,421	2,006	0.0014	0.9986	80.94
33.5	1,395,204	3,142	0.0023	0.9977	80.83
34.5	1,391,685	6,702	0.0048	0.9952	80.65
35.5	1,383,501	5,488	0.0040	0.9960	80.26
36.5	1,376,766	7,485	0.0054	0.9946	79.94
37.5	1,358,817	7,917	0.0058	0.9942	79.50
38.5	1,350,458	1,048	0.0008	0.9992	79.04

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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2017 EXPERIENCE BAND 1918-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,347,297	27,916	0.0207	0.9793	78.98
40.5	1,318,943	2,690	0.0020	0.9980	77.34
41.5	1,314,252	3,208	0.0024	0.9976	77.19
42.5	1,309,102	705	0.0005	0.9995	77.00
43.5	1,306,543	2,184	0.0017	0.9983	76.96
44.5	1,303,735	720	0.0006	0.9994	76.83
45.5	1,300,700	1,206	0.0009	0.9991	76.79
46.5	1,299,449	26,203	0.0202	0.9798	76.71
47.5	1,272,700	155	0.0001	0.9999	75.17
48.5	1,271,903	3,787	0.0030	0.9970	75.16
49.5	1,265,795	63,620	0.0503	0.9497	74.93
50.5	1,201,868	855	0.0007	0.9993	71.17
51.5	1,200,526	264	0.0002	0.9998	71.12
52.5	1,163,800	4,595	0.0039	0.9961	71.10
53.5	1,159,110	329	0.0003	0.9997	70.82
54.5	1,154,762	2,165	0.0019	0.9981	70.80
55.5	1,141,037	2,959	0.0026	0.9974	70.67
56.5	1,137,865	15,175	0.0133	0.9867	70.48
57.5	1,122,690	422	0.0004	0.9996	69.54
58.5	1,122,267	2,216	0.0020	0.9980	69.52
59.5	654,889	1,888	0.0029	0.9971	69.38
60.5	652,012	785	0.0012	0.9988	69.18
61.5	641,350	488	0.0008	0.9992	69.10
62.5	633,864	71	0.0001	0.9999	69.05
63.5	633,793	909	0.0014	0.9986	69.04
64.5	116,210	20	0.0002	0.9998	68.94
65.5	110,869	1,312	0.0118	0.9882	68.93
66.5	109,557	206	0.0019	0.9981	68.11
67.5	78,231	1,540	0.0197	0.9803	67.98
68.5	76,692	570	0.0074	0.9926	66.64
69.5	74,581		0.0000	1.0000	66.15
70.5	74,581		0.0000	1.0000	66.15
71.5	74,581	15	0.0002	0.9998	66.15
72.5	74,567	96	0.0013	0.9987	66.14
73.5	74,471	25	0.0003	0.9997	66.05
74.5	74,278		0.0000	1.0000	66.03
75.5	74,278	121	0.0016	0.9984	66.03
76.5	74,156	228	0.0031	0.9969	65.92
77.5	73,929	49,586	0.6707	0.3293	65.72
78.5	24,343	398	0.0163	0.9837	21.64

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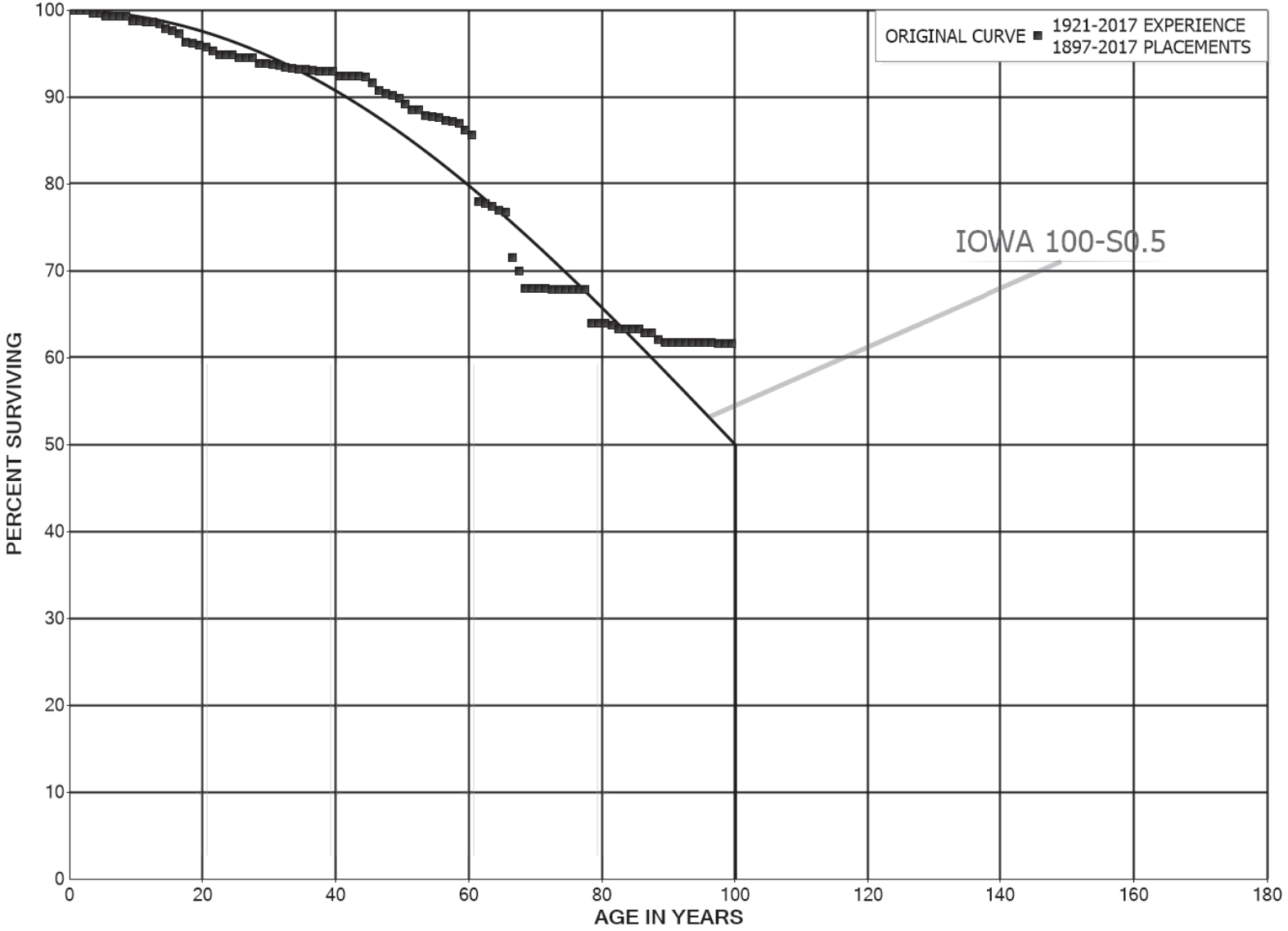
ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2017 EXPERIENCE BAND 1918-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	23,945	3,199	0.1336	0.8664	21.29
80.5	20,745		0.0000	1.0000	18.44
81.5	20,745	4,065	0.1959	0.8041	18.44
82.5	16,681		0.0000	1.0000	14.83
83.5	16,681	316	0.0189	0.9811	14.83
84.5	16,365		0.0000	1.0000	14.55
85.5	12,431		0.0000	1.0000	14.55
86.5	12,333		0.0000	1.0000	14.55
87.5	12,333		0.0000	1.0000	14.55
88.5	12,262		0.0000	1.0000	14.55
89.5	12,262		0.0000	1.0000	14.55
90.5	12,232		0.0000	1.0000	14.55
91.5	12,179		0.0000	1.0000	14.55
92.5	12,179		0.0000	1.0000	14.55
93.5	1,030		0.0000	1.0000	14.55
94.5	1,030		0.0000	1.0000	14.55
95.5	1,030		0.0000	1.0000	14.55
96.5	1,030		0.0000	1.0000	14.55
97.5	1,030		0.0000	1.0000	14.55
98.5	972		0.0000	1.0000	14.55
99.5	685		0.0000	1.0000	14.55
100.5					14.55

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ACCOUNT 336 ROADS, RAILROADS AND BRIDGES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2017 EXPERIENCE BAND 1921-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,561,361	2,500	0.0001	0.9999	100.00
0.5	24,719,645		0.0000	1.0000	99.99
1.5	23,585,382	13,708	0.0006	0.9994	99.99
2.5	21,888,107	74,744	0.0034	0.9966	99.93
3.5	21,201,688		0.0000	1.0000	99.59
4.5	20,682,048	55,266	0.0027	0.9973	99.59
5.5	17,900,234	9,851	0.0006	0.9994	99.32
6.5	17,290,726	2,661	0.0002	0.9998	99.27
7.5	17,148,423	2,943	0.0002	0.9998	99.25
8.5	15,349,518	86,979	0.0057	0.9943	99.24
9.5	14,615,368	500	0.0000	1.0000	98.68
10.5	14,483,613	12,588	0.0009	0.9991	98.67
11.5	13,813,149	2,735	0.0002	0.9998	98.59
12.5	12,808,575	20,136	0.0016	0.9984	98.57
13.5	12,347,744	67,335	0.0055	0.9945	98.41
14.5	12,011,024	25,385	0.0021	0.9979	97.88
15.5	11,235,652	44,592	0.0040	0.9960	97.67
16.5	11,100,474	110,495	0.0100	0.9900	97.28
17.5	10,978,758	21,689	0.0020	0.9980	96.31
18.5	10,054,464	13,594	0.0014	0.9986	96.12
19.5	9,836,520	28,774	0.0029	0.9971	95.99
20.5	9,700,701	46,708	0.0048	0.9952	95.71
21.5	9,085,688	38,661	0.0043	0.9957	95.25
22.5	8,668,596	3,007	0.0003	0.9997	94.85
23.5	8,249,721	1,377	0.0002	0.9998	94.81
24.5	7,793,490	19,852	0.0025	0.9975	94.80
25.5	6,190,586	2,752	0.0004	0.9996	94.55
26.5	5,989,640	3,505	0.0006	0.9994	94.51
27.5	5,765,934	37,113	0.0064	0.9936	94.46
28.5	5,713,659		0.0000	1.0000	93.85
29.5	5,681,722	7,993	0.0014	0.9986	93.85
30.5	5,366,627	5,547	0.0010	0.9990	93.72
31.5	5,022,944	11,087	0.0022	0.9978	93.62
32.5	4,993,777	7,639	0.0015	0.9985	93.41
33.5	4,986,139	7,231	0.0015	0.9985	93.27
34.5	4,885,762	250	0.0001	0.9999	93.14
35.5	4,835,329	1,603	0.0003	0.9997	93.13
36.5	4,721,559	7,030	0.0015	0.9985	93.10
37.5	4,552,080	1,391	0.0003	0.9997	92.96
38.5	4,550,689		0.0000	1.0000	92.93

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ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2017 EXPERIENCE BAND 1921-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,549,714	28,112	0.0062	0.9938	92.93
40.5	4,519,535	720	0.0002	0.9998	92.36
41.5	4,518,815		0.0000	1.0000	92.34
42.5	4,518,815		0.0000	1.0000	92.34
43.5	4,515,079	500	0.0001	0.9999	92.34
44.5	4,512,421	36,335	0.0081	0.9919	92.33
45.5	4,474,843	43,845	0.0098	0.9902	91.59
46.5	4,372,213	15,855	0.0036	0.9964	90.69
47.5	4,356,358	8,234	0.0019	0.9981	90.36
48.5	4,344,113	19,397	0.0045	0.9955	90.19
49.5	4,315,697	30,779	0.0071	0.9929	89.79
50.5	4,279,129	28,604	0.0067	0.9933	89.15
51.5	4,140,929		0.0000	1.0000	88.55
52.5	3,975,405	32,669	0.0082	0.9918	88.55
53.5	3,935,521	4,642	0.0012	0.9988	87.83
54.5	3,906,698	6,654	0.0017	0.9983	87.72
55.5	3,422,355	9,924	0.0029	0.9971	87.57
56.5	3,400,847	7,537	0.0022	0.9978	87.32
57.5	3,359,985	7,870	0.0023	0.9977	87.13
58.5	3,350,904	29,802	0.0089	0.9911	86.92
59.5	2,881,068	18,664	0.0065	0.9935	86.15
60.5	2,816,442	250,393	0.0889	0.9111	85.59
61.5	2,050,728	7,281	0.0036	0.9964	77.98
62.5	1,674,537	7,255	0.0043	0.9957	77.70
63.5	1,591,218	8,761	0.0055	0.9945	77.37
64.5	832,440	1,997	0.0024	0.9976	76.94
65.5	581,224	39,454	0.0679	0.9321	76.76
66.5	431,931	9,750	0.0226	0.9774	71.55
67.5	350,029	10,061	0.0287	0.9713	69.93
68.5	188,823		0.0000	1.0000	67.92
69.5	187,245		0.0000	1.0000	67.92
70.5	187,245		0.0000	1.0000	67.92
71.5	187,245	240	0.0013	0.9987	67.92
72.5	187,005		0.0000	1.0000	67.83
73.5	157,826		0.0000	1.0000	67.83
74.5	153,261		0.0000	1.0000	67.83
75.5	152,750		0.0000	1.0000	67.83
76.5	150,683		0.0000	1.0000	67.83
77.5	149,144	8,606	0.0577	0.9423	67.83
78.5	140,538		0.0000	1.0000	63.92

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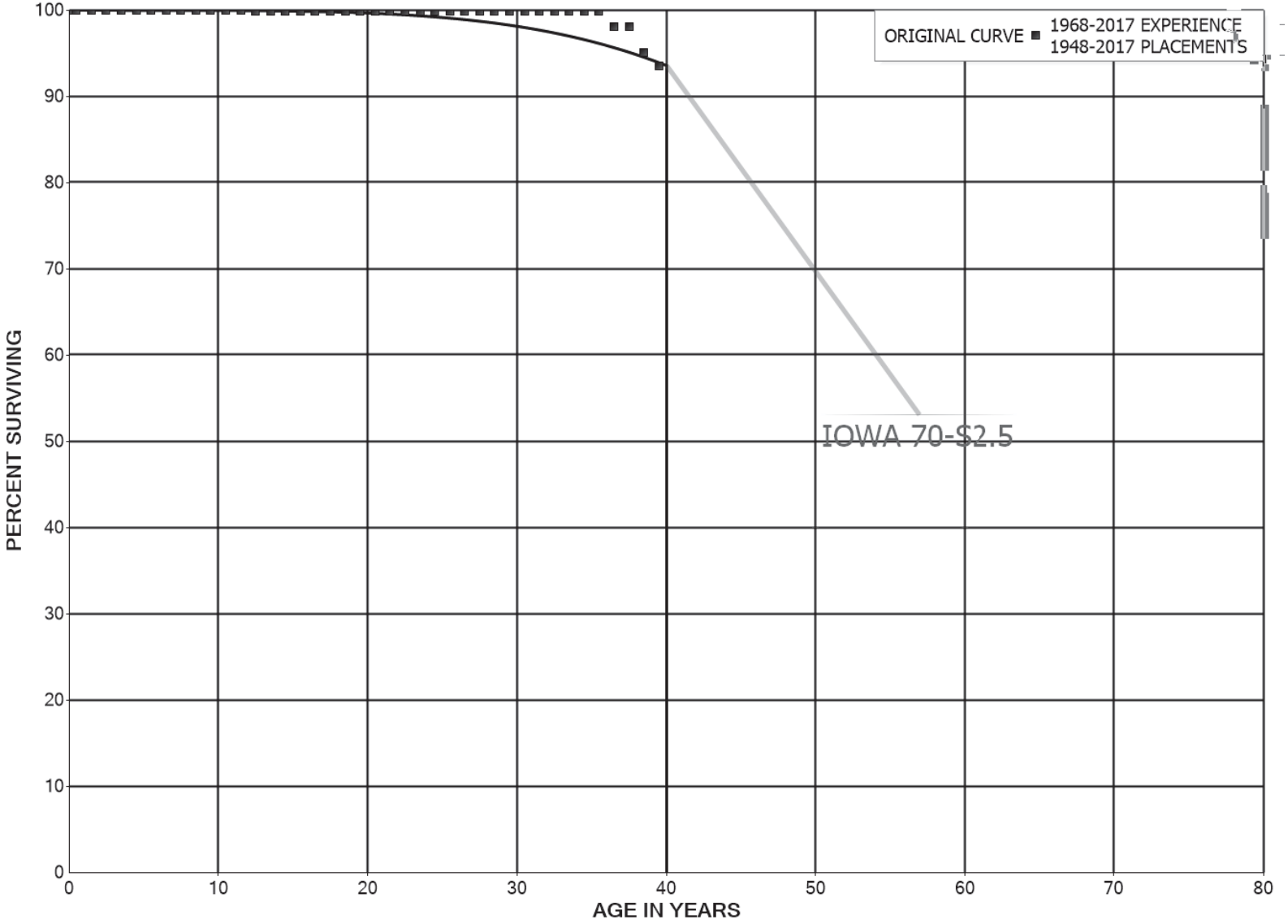
ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2017 EXPERIENCE BAND 1921-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	139,964		0.0000	1.0000	63.92
80.5	138,265	339	0.0025	0.9975	63.92
81.5	136,581	1,060	0.0078	0.9922	63.76
82.5	135,521		0.0000	1.0000	63.27
83.5	134,259		0.0000	1.0000	63.27
84.5	132,555		0.0000	1.0000	63.27
85.5	120,417	884	0.0073	0.9927	63.27
86.5	116,076		0.0000	1.0000	62.80
87.5	116,076	1,325	0.0114	0.9886	62.80
88.5	114,118	633	0.0055	0.9945	62.09
89.5	113,288		0.0000	1.0000	61.74
90.5	100,317		0.0000	1.0000	61.74
91.5	97,867		0.0000	1.0000	61.74
92.5	97,703		0.0000	1.0000	61.74
93.5	90,583		0.0000	1.0000	61.74
94.5	90,583		0.0000	1.0000	61.74
95.5	90,583	45	0.0005	0.9995	61.74
96.5	90,538	130	0.0014	0.9986	61.71
97.5	90,351		0.0000	1.0000	61.62
98.5	90,351		0.0000	1.0000	61.62
99.5	90,351		0.0000	1.0000	61.62
100.5	80,775		0.0000	1.0000	61.62
101.5	80,775	8,027	0.0994	0.9006	61.62
102.5	17,166		0.0000	1.0000	55.50
103.5	12,959	73	0.0056	0.9944	55.50
104.5	10,117	4,480	0.4428	0.5572	55.19
105.5	5,637		0.0000	1.0000	30.75
106.5	5,637		0.0000	1.0000	30.75
107.5	4,037		0.0000	1.0000	30.75
108.5	4,037	939	0.2326	0.7674	30.75
109.5	1,492		0.0000	1.0000	23.60
110.5	1,492		0.0000	1.0000	23.60
111.5	1,492		0.0000	1.0000	23.60
112.5	1,492		0.0000	1.0000	23.60
113.5	1,492		0.0000	1.0000	23.60
114.5	1,492		0.0000	1.0000	23.60
115.5	1,492		0.0000	1.0000	23.60
116.5	1,492		0.0000	1.0000	23.60
117.5	1,492		0.0000	1.0000	23.60
118.5	1,492		0.0000	1.0000	23.60
119.5	1,492		0.0000	1.0000	23.60
120.5					23.60

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ACCOUNT 341 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2017 EXPERIENCE BAND 1968-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	175,153,413		0.0000	1.0000	100.00
0.5	174,624,342		0.0000	1.0000	100.00
1.5	174,617,466		0.0000	1.0000	100.00
2.5	174,203,829		0.0000	1.0000	100.00
3.5	113,918,917	35,059	0.0003	0.9997	100.00
4.5	112,916,716		0.0000	1.0000	99.97
5.5	112,652,325		0.0000	1.0000	99.97
6.5	112,327,086	1,710	0.0000	1.0000	99.97
7.5	112,299,461		0.0000	1.0000	99.97
8.5	110,199,797	20,409	0.0002	0.9998	99.97
9.5	108,967,133	34,680	0.0003	0.9997	99.95
10.5	81,408,285		0.0000	1.0000	99.92
11.5	81,398,506	53,932	0.0007	0.9993	99.92
12.5	39,208,940		0.0000	1.0000	99.85
13.5	38,779,106		0.0000	1.0000	99.85
14.5	15,801,423		0.0000	1.0000	99.85
15.5	11,225,959		0.0000	1.0000	99.85
16.5	11,225,959		0.0000	1.0000	99.85
17.5	11,205,774		0.0000	1.0000	99.85
18.5	11,205,793		0.0000	1.0000	99.85
19.5	11,127,526		0.0000	1.0000	99.85
20.5	10,088,807	1,954	0.0002	0.9998	99.85
21.5	174,917		0.0000	1.0000	99.83
22.5	174,917		0.0000	1.0000	99.83
23.5	174,917		0.0000	1.0000	99.83
24.5	174,898		0.0000	1.0000	99.83
25.5	173,937		0.0000	1.0000	99.83
26.5	173,937		0.0000	1.0000	99.83
27.5	168,166		0.0000	1.0000	99.83
28.5	168,166		0.0000	1.0000	99.83
29.5	168,166		0.0000	1.0000	99.83
30.5	168,166		0.0000	1.0000	99.83
31.5	165,557		0.0000	1.0000	99.83
32.5	165,557		0.0000	1.0000	99.83
33.5	165,557		0.0000	1.0000	99.83
34.5	165,557		0.0000	1.0000	99.83
35.5	165,557	3,011	0.0182	0.9818	99.83
36.5	162,546		0.0000	1.0000	98.02
37.5	162,546	4,827	0.0297	0.9703	98.02
38.5	157,719	2,587	0.0164	0.9836	95.11

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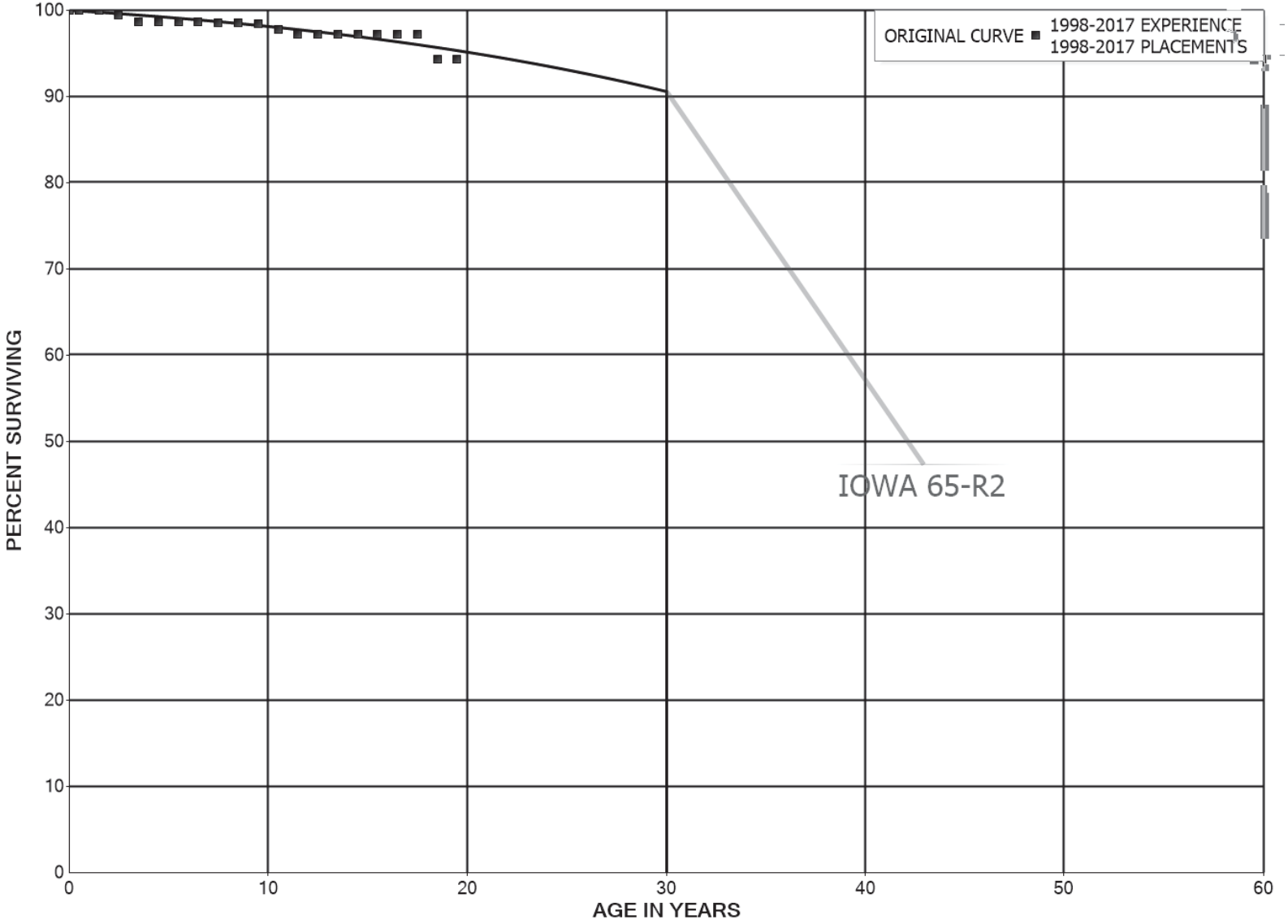
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2017 EXPERIENCE BAND 1968-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	155,132		0.0000	1.0000	93.55
40.5	155,132		0.0000	1.0000	93.55
41.5	150,722		0.0000	1.0000	93.55
42.5	150,722		0.0000	1.0000	93.55
43.5					93.55

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ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



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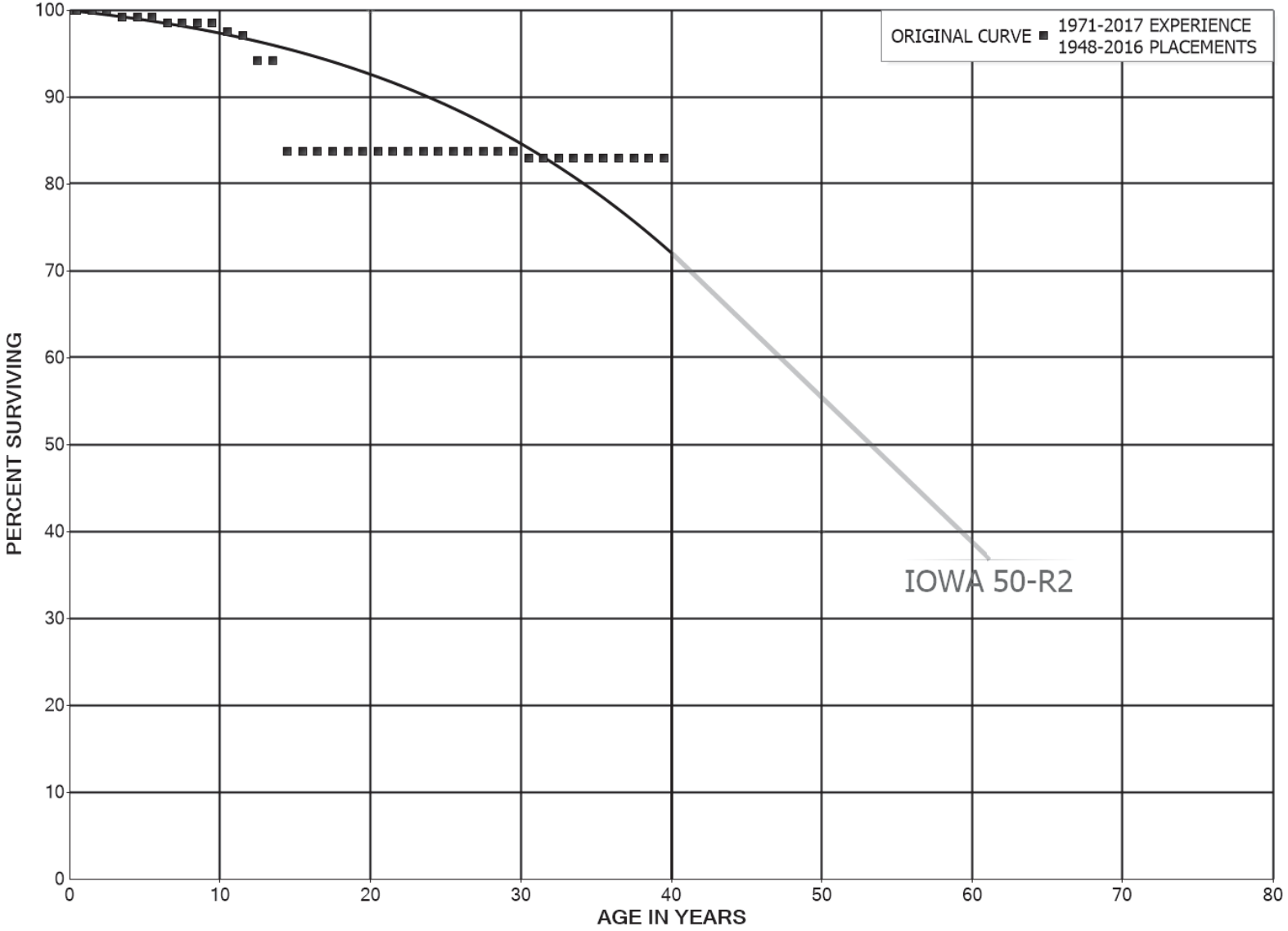
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	54,249,992		0.0000	1.0000	100.00
0.5	54,036,894		0.0000	1.0000	100.00
1.5	54,015,871	353,369	0.0065	0.9935	100.00
2.5	53,460,413	373,268	0.0070	0.9930	99.35
3.5	51,960,800	13,942	0.0003	0.9997	98.65
4.5	51,478,653	14,064	0.0003	0.9997	98.63
5.5	51,346,336		0.0000	1.0000	98.60
6.5	50,145,550	60,640	0.0012	0.9988	98.60
7.5	42,641,452		0.0000	1.0000	98.48
8.5	30,846,526	29,001	0.0009	0.9991	98.48
9.5	11,293,864	78,027	0.0069	0.9931	98.39
10.5	5,025,422	27,656	0.0055	0.9945	97.71
11.5	110,229		0.0000	1.0000	97.17
12.5	110,229		0.0000	1.0000	97.17
13.5	110,229		0.0000	1.0000	97.17
14.5	110,229		0.0000	1.0000	97.17
15.5	110,229		0.0000	1.0000	97.17
16.5	110,229		0.0000	1.0000	97.17
17.5	110,229	3,232	0.0293	0.9707	97.17
18.5	106,997		0.0000	1.0000	94.32
19.5					94.32

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ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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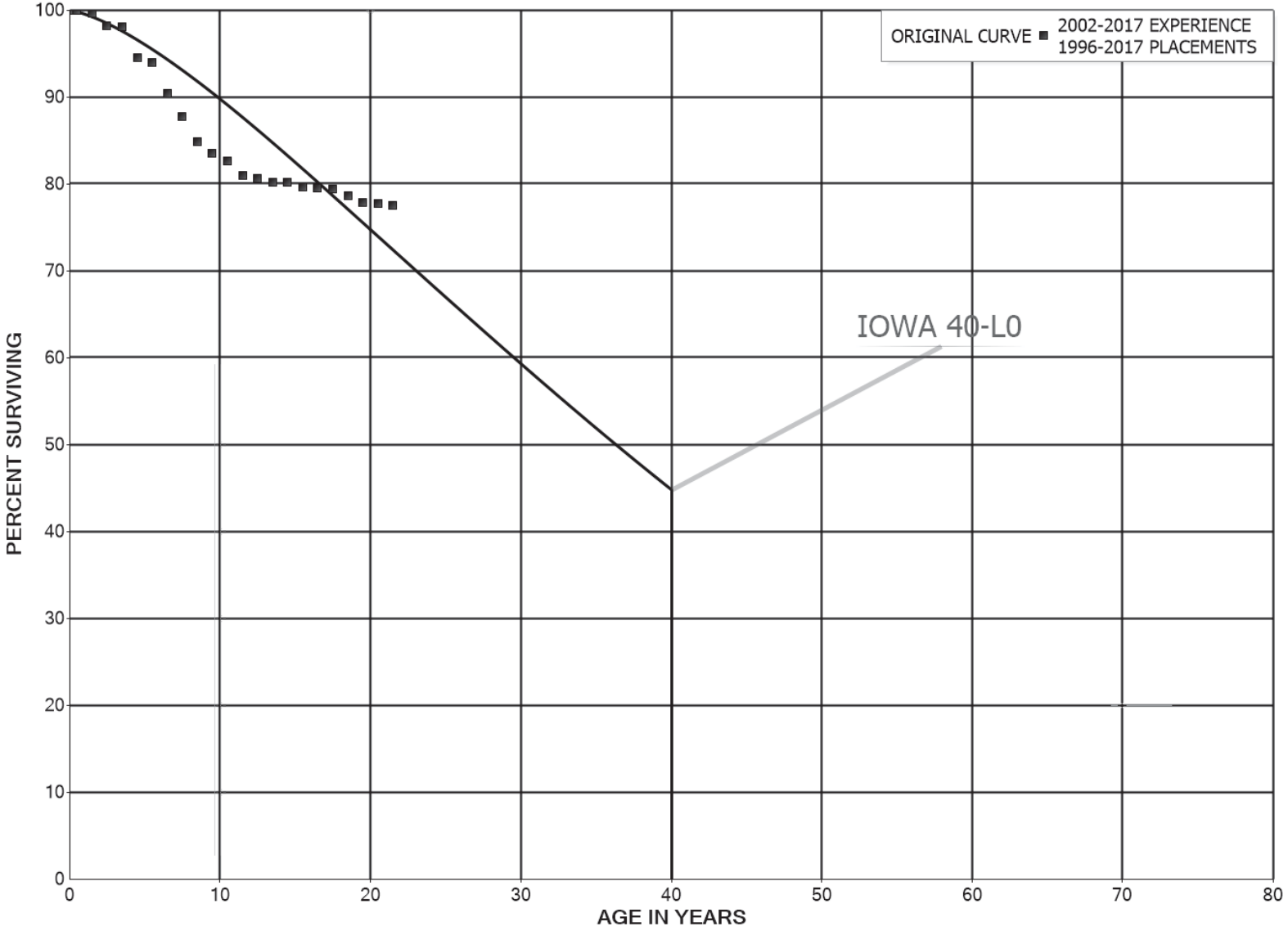
ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2016 EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,329,352		0.0000	1.0000	100.00
0.5	20,449,530		0.0000	1.0000	100.00
1.5	19,758,377	12,063	0.0006	0.9994	100.00
2.5	19,564,037	147,666	0.0075	0.9925	99.94
3.5	14,411,982		0.0000	1.0000	99.18
4.5	14,108,405		0.0000	1.0000	99.18
5.5	14,062,058	102,180	0.0073	0.9927	99.18
6.5	10,896,455		0.0000	1.0000	98.46
7.5	10,896,455		0.0000	1.0000	98.46
8.5	10,898,074		0.0000	1.0000	98.46
9.5	10,896,455	106,690	0.0098	0.9902	98.46
10.5	7,158,960	30,898	0.0043	0.9957	97.50
11.5	7,128,063	209,679	0.0294	0.9706	97.08
12.5	3,618,648		0.0000	1.0000	94.22
13.5	3,618,648	401,147	0.1109	0.8891	94.22
14.5	1,619,630	49	0.0000	1.0000	83.78
15.5	146,661		0.0000	1.0000	83.78
16.5	146,661		0.0000	1.0000	83.78
17.5	146,661		0.0000	1.0000	83.78
18.5	146,661		0.0000	1.0000	83.78
19.5	146,661		0.0000	1.0000	83.78
20.5	146,661		0.0000	1.0000	83.78
21.5	121,339		0.0000	1.0000	83.78
22.5	123,814		0.0000	1.0000	83.78
23.5	123,814		0.0000	1.0000	83.78
24.5	123,814		0.0000	1.0000	83.78
25.5	121,339		0.0000	1.0000	83.78
26.5	121,339		0.0000	1.0000	83.78
27.5	121,339		0.0000	1.0000	83.78
28.5	121,339		0.0000	1.0000	83.78
29.5	121,339	1,162	0.0096	0.9904	83.78
30.5	120,177		0.0000	1.0000	82.97
31.5	120,177		0.0000	1.0000	82.97
32.5	120,177		0.0000	1.0000	82.97
33.5	120,177		0.0000	1.0000	82.97
34.5	120,177		0.0000	1.0000	82.97
35.5	120,177		0.0000	1.0000	82.97
36.5	120,177		0.0000	1.0000	82.97
37.5	120,177		0.0000	1.0000	82.97
38.5	120,177		0.0000	1.0000	82.97
39.5	120,177		0.0000	1.0000	82.97
40.5	120,177	120,177	1.0000		82.97
41.5					

PACIFICORP
ACCOUNT 343 PRIME MOVERS - COMBINED CYCLE
ORIGINAL AND SMOOTH SURVIVOR CURVES



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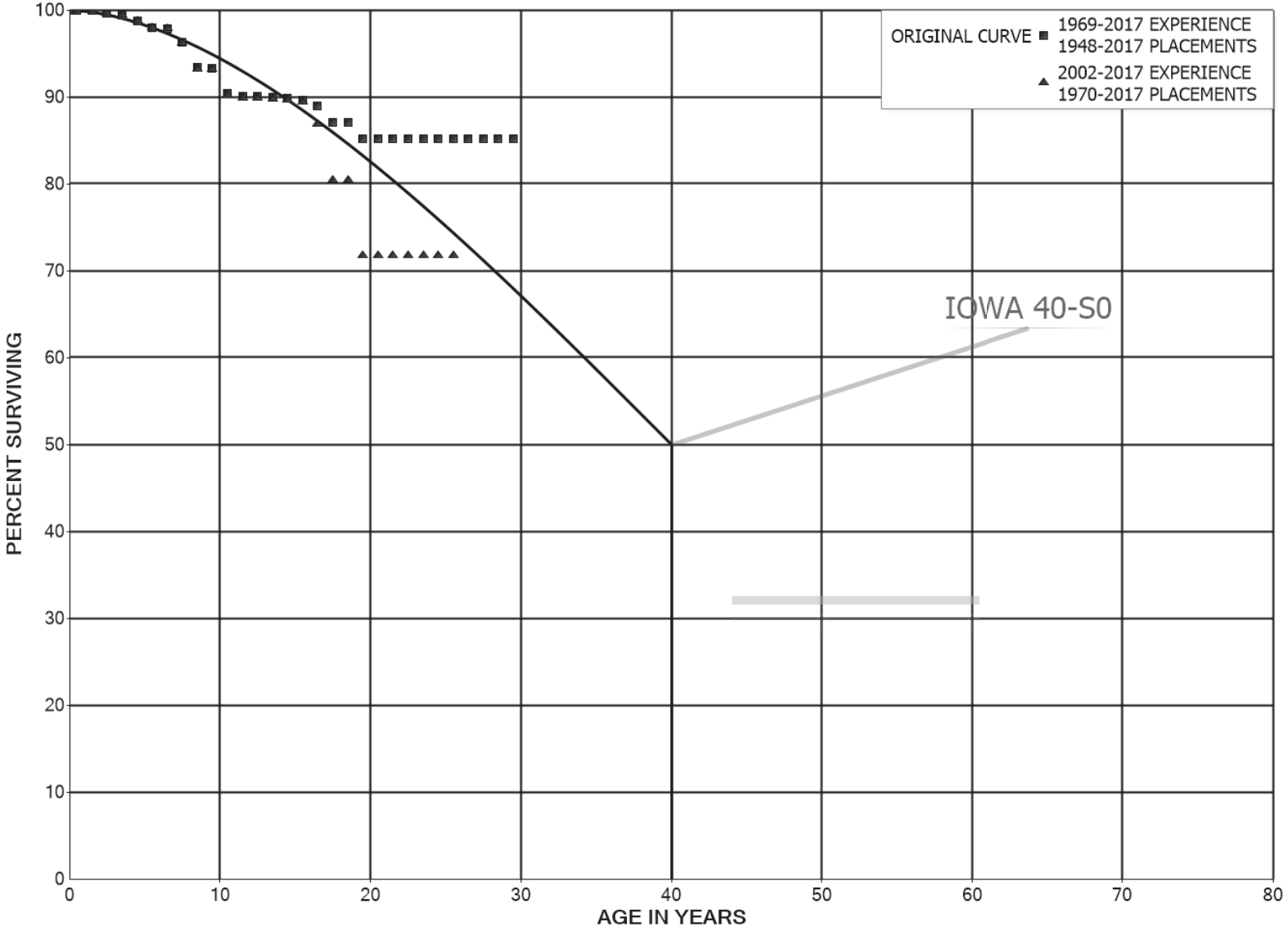
ACCOUNT 343 PRIME MOVERS - COMBINED CYCLE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1996-2017 EXPERIENCE BAND 2002-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,149,314,803		0.0000	1.0000	100.00
0.5	1,144,163,452	4,114,986	0.0036	0.9964	100.00
1.5	1,090,898,284	16,579,660	0.0152	0.9848	99.64
2.5	998,550,553	626,180	0.0006	0.9994	98.13
3.5	680,595,499	24,452,197	0.0359	0.9641	98.06
4.5	643,374,674	3,730,479	0.0058	0.9942	94.54
5.5	723,649,526	27,641,959	0.0382	0.9618	93.99
6.5	685,006,130	20,468,297	0.0299	0.9701	90.40
7.5	661,116,453	21,845,457	0.0330	0.9670	87.70
8.5	633,942,818	9,509,793	0.0150	0.9850	84.80
9.5	611,818,836	6,564,356	0.0107	0.9893	83.53
10.5	438,104,505	8,728,661	0.0199	0.9801	82.64
11.5	315,648,479	1,398,002	0.0044	0.9956	80.99
12.5	257,051,247	1,322,061	0.0051	0.9949	80.63
13.5	251,235,173	54,540	0.0002	0.9998	80.22
14.5	82,001,351	603,394	0.0074	0.9926	80.20
15.5	80,189,484	109,935	0.0014	0.9986	79.61
16.5	80,079,549	113,397	0.0014	0.9986	79.50
17.5	79,966,152	787,680	0.0099	0.9901	79.39
18.5	79,178,472	792,808	0.0100	0.9900	78.60
19.5	78,385,664	44,480	0.0006	0.9994	77.82
20.5	76,963,966	215,546	0.0028	0.9972	77.77
21.5					77.56

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ACCOUNT 343 PRIME MOVERS - SIMPLE CYCLE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP

ACCOUNT 343 PRIME MOVERS - SIMPLE CYCLE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2017 EXPERIENCE BAND 1969-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	63,253,069		0.0000	1.0000	100.00
0.5	62,958,746	46,167	0.0007	0.9993	100.00
1.5	62,912,579	215,654	0.0034	0.9966	99.93
2.5	62,433,236	137,177	0.0022	0.9978	99.58
3.5	62,167,434	398,383	0.0064	0.9936	99.37
4.5	61,608,437	460,362	0.0075	0.9925	98.73
5.5	59,977,252	63,557	0.0011	0.9989	97.99
6.5	58,164,907	981,476	0.0169	0.9831	97.89
7.5	53,645,981	1,602,328	0.0299	0.9701	96.24
8.5	50,057,714	32,877	0.0007	0.9993	93.36
9.5	49,932,082	1,542,225	0.0309	0.9691	93.30
10.5	48,340,606	202,004	0.0042	0.9958	90.42
11.5	47,403,593		0.0000	1.0000	90.04
12.5	47,371,139	42,240	0.0009	0.9991	90.04
13.5	47,298,354	82,243	0.0017	0.9983	89.96
14.5	41,293,770	75,492	0.0018	0.9982	89.80
15.5	1,193,037	9,619	0.0081	0.9919	89.64
16.5	1,183,418	24,672	0.0208	0.9792	88.92
17.5	1,062,724		0.0000	1.0000	87.06
18.5	1,062,724	22,434	0.0211	0.9789	87.06
19.5	1,040,290		0.0000	1.0000	85.22
20.5	1,116,934		0.0000	1.0000	85.22
21.5	1,116,934		0.0000	1.0000	85.22
22.5	1,035,245		0.0000	1.0000	85.22
23.5	1,035,245		0.0000	1.0000	85.22
24.5	1,035,245		0.0000	1.0000	85.22
25.5	853,986		0.0000	1.0000	85.22
26.5	853,986		0.0000	1.0000	85.22
27.5	853,986		0.0000	1.0000	85.22
28.5	853,986		0.0000	1.0000	85.22
29.5	853,986		0.0000	1.0000	85.22
30.5	853,986		0.0000	1.0000	85.22
31.5	853,986		0.0000	1.0000	85.22
32.5	853,986	140,184	0.1642	0.8358	85.22
33.5	713,802	4,485	0.0063	0.9937	71.23
34.5	709,317	11,762	0.0166	0.9834	70.79
35.5	697,555	27,997	0.0401	0.9599	69.61
36.5	669,558		0.0000	1.0000	66.82
37.5	669,558	1,737	0.0026	0.9974	66.82
38.5	667,821	17,970	0.0269	0.9731	66.65

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ACCOUNT 343 PRIME MOVERS - SIMPLE CYCLE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2017 EXPERIENCE BAND 1969-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	649,851	26	0.0000	1.0000	64.85
40.5	649,825	512,298	0.7884	0.2116	64.85
41.5	137,526		0.0000	1.0000	13.72
42.5	137,526		0.0000	1.0000	13.72
43.5					13.72

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ACCOUNT 343 PRIME MOVERS - SIMPLE CYCLE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2002-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	61,977,789		0.0000	1.0000	100.00
0.5	61,683,467	46,167	0.0007	0.9993	100.00
1.5	61,637,300	215,654	0.0035	0.9965	99.93
2.5	61,152,453	137,177	0.0022	0.9978	99.58
3.5	60,892,154	398,383	0.0065	0.9935	99.35
4.5	60,333,158	460,362	0.0076	0.9924	98.70
5.5	58,797,994	63,557	0.0011	0.9989	97.95
6.5	56,920,194	981,476	0.0172	0.9828	97.84
7.5	52,453,584	1,602,328	0.0305	0.9695	96.16
8.5	48,865,317	32,877	0.0007	0.9993	93.22
9.5	48,891,792	1,542,225	0.0315	0.9685	93.16
10.5	47,382,005	202,004	0.0043	0.9957	90.22
11.5	46,444,992		0.0000	1.0000	89.83
12.5	46,412,538	42,240	0.0009	0.9991	89.83
13.5	46,444,368	82,243	0.0018	0.9982	89.75
14.5	40,439,784	75,492	0.0019	0.9981	89.59
15.5	339,051	9,619	0.0284	0.9716	89.42
16.5	329,432	24,672	0.0749	0.9251	86.89
17.5	208,738		0.0000	1.0000	80.38
18.5	208,738	22,434	0.1075	0.8925	80.38
19.5	186,304		0.0000	1.0000	71.74
20.5	186,304		0.0000	1.0000	71.74
21.5	186,304		0.0000	1.0000	71.74
22.5	104,615		0.0000	1.0000	71.74
23.5	104,615		0.0000	1.0000	71.74
24.5	104,615		0.0000	1.0000	71.74
25.5					71.74
26.5					
27.5					
28.5					
29.5	4,485		0.0000		
30.5	4,485		0.0000		
31.5	853,986		0.0000		
32.5	853,986	140,184	0.1642		
33.5	713,802	4,485	0.0063		
34.5	709,317	11,762	0.0166		
35.5	697,555	27,997	0.0401		
36.5	669,558		0.0000		
37.5	669,558	1,737	0.0026		
38.5	667,821	17,970	0.0269		

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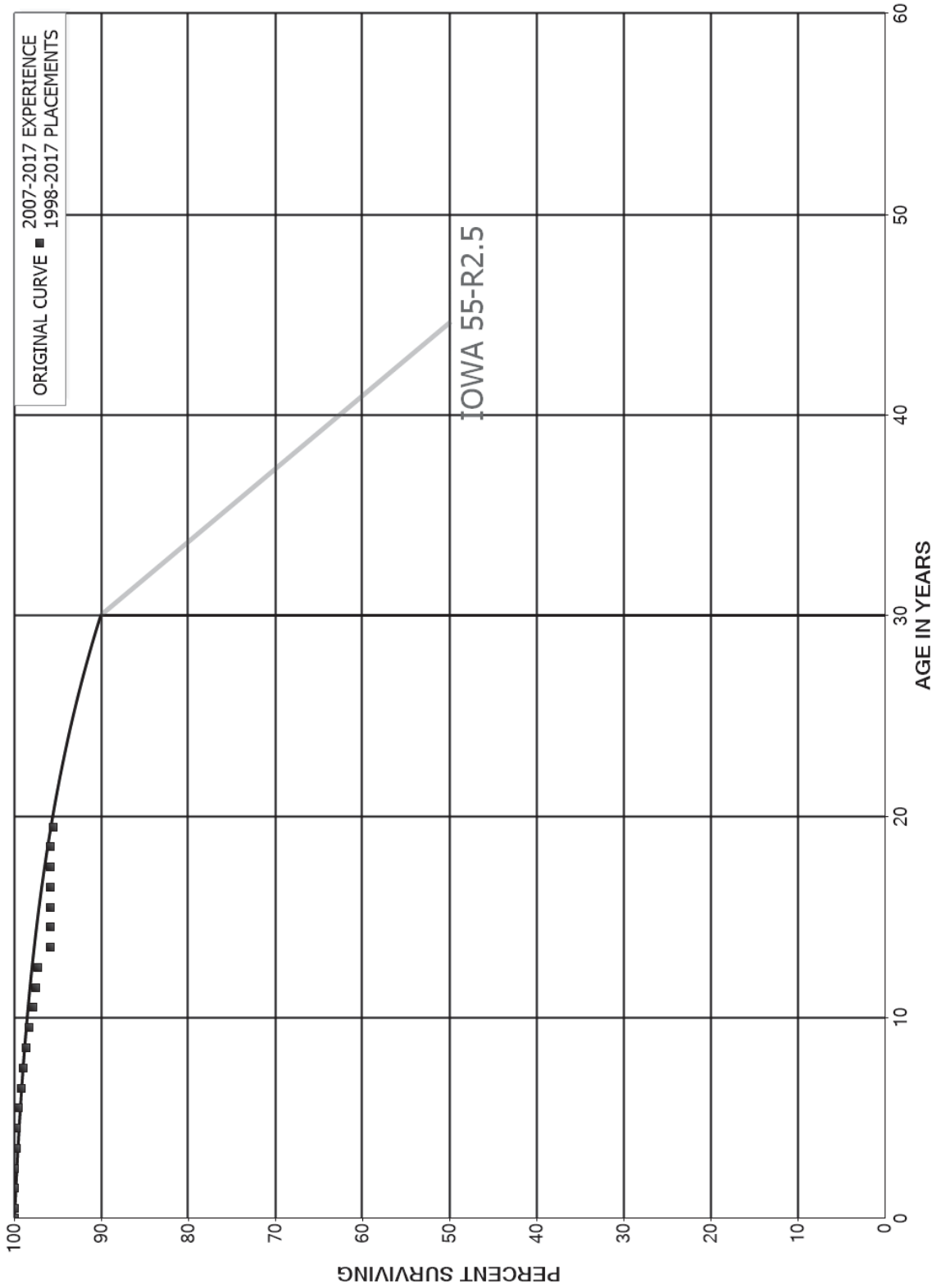
ACCOUNT 343 PRIME MOVERS - SIMPLE CYCLE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2002-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	649,851	26	0.0000		
40.5	649,825	512,298	0.7884		
41.5	137,526		0.0000		
42.5	137,526		0.0000		
43.5					

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ACCOUNT 343 PRIME MOVERS - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



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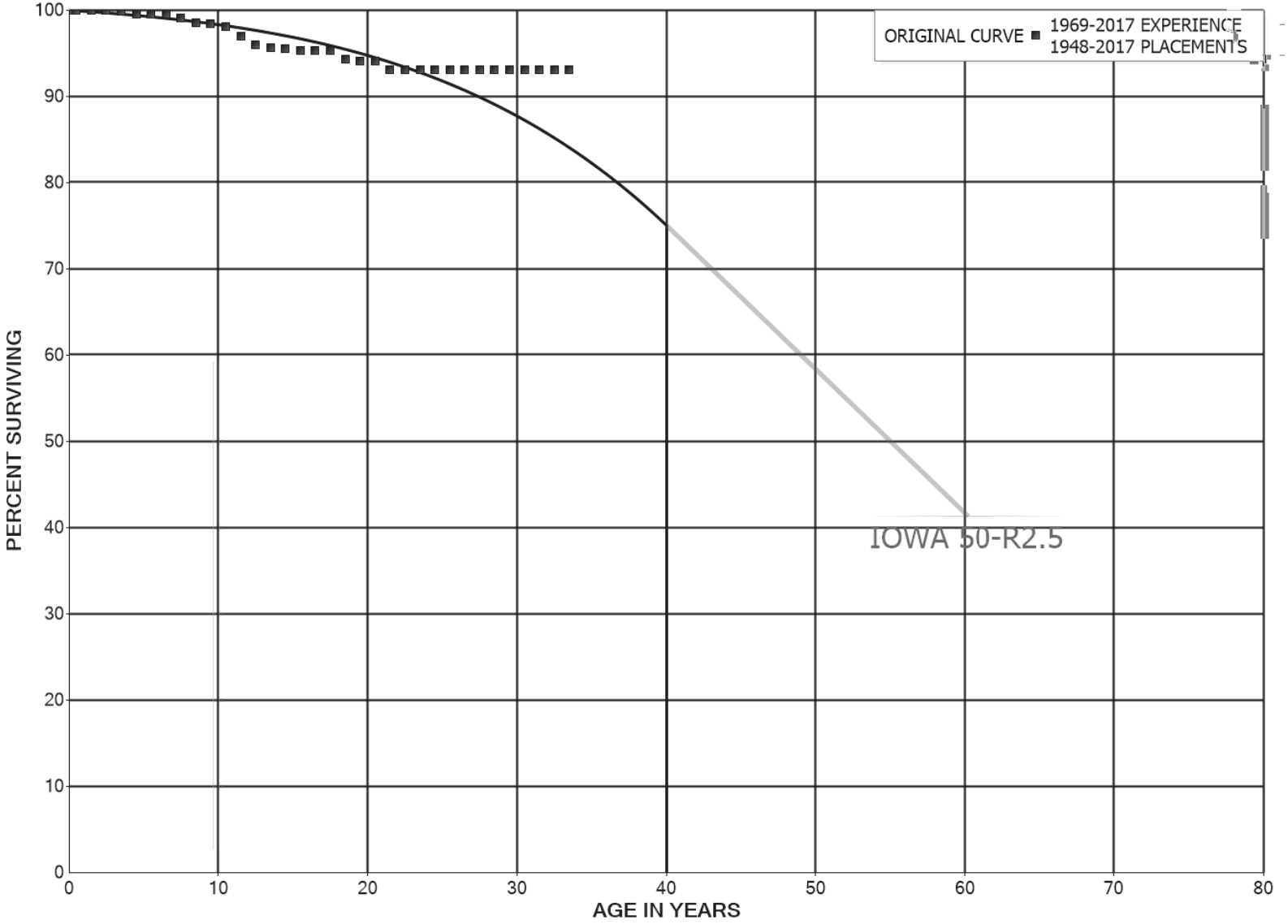
ACCOUNT 343 PRIME MOVERS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2017 EXPERIENCE BAND 2007-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,646,792,874		0.0000	1.0000	100.00
0.5	1,788,655,905	902,711	0.0005	0.9995	100.00
1.5	1,780,319,518	585,918	0.0003	0.9997	99.95
2.5	1,770,943,271	2,905,882	0.0016	0.9984	99.92
3.5	1,758,200,806	1,259,364	0.0007	0.9993	99.75
4.5	1,751,271,566	3,708,589	0.0021	0.9979	99.68
5.5	1,743,580,054	5,225,387	0.0030	0.9970	99.47
6.5	1,733,720,316	4,260,293	0.0025	0.9975	99.17
7.5	1,522,227,747	4,881,853	0.0032	0.9968	98.93
8.5	1,052,298,380	3,702,351	0.0035	0.9965	98.61
9.5	393,613,078	1,792,474	0.0046	0.9954	98.26
10.5	180,946,049	483,631	0.0027	0.9973	97.82
11.5	32,316,141	86,164	0.0027	0.9973	97.56
12.5	32,229,977	468,259	0.0145	0.9855	97.30
13.5	31,761,718		0.0000	1.0000	95.88
14.5	31,761,718		0.0000	1.0000	95.88
15.5	31,761,718	26,788	0.0008	0.9992	95.88
16.5	31,734,930		0.0000	1.0000	95.80
17.5	31,734,930		0.0000	1.0000	95.80
18.5	31,734,930	98,890	0.0031	0.9969	95.80
19.5					95.50

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ACCOUNT 344 GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



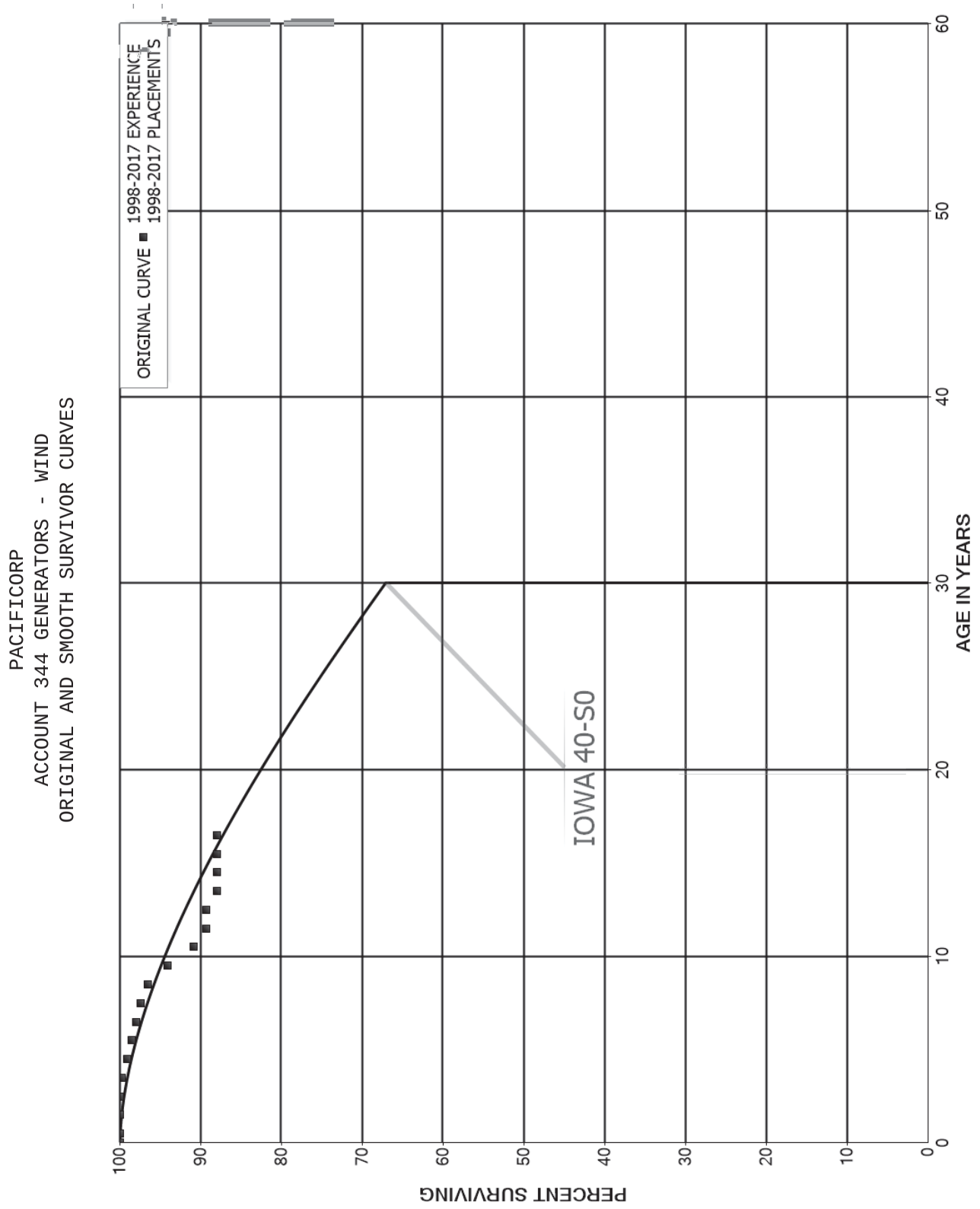
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ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2017 EXPERIENCE BAND 1969-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	430,964,912		0.0000	1.0000	100.00
0.5	428,898,474		0.0000	1.0000	100.00
1.5	428,477,180	44,282	0.0001	0.9999	100.00
2.5	424,766,895	614,880	0.0014	0.9986	99.99
3.5	267,727,254	830,817	0.0031	0.9969	99.84
4.5	265,696,147	127,032	0.0005	0.9995	99.54
5.5	264,051,470	62,057	0.0002	0.9998	99.49
6.5	261,745,309	1,184,040	0.0045	0.9955	99.46
7.5	259,982,811	1,201,890	0.0046	0.9954	99.01
8.5	257,145,404	529,744	0.0021	0.9979	98.56
9.5	256,578,446	748,885	0.0029	0.9971	98.35
10.5	190,604,328	2,121,191	0.0111	0.9889	98.07
11.5	138,264,510	1,377,719	0.0100	0.9900	96.97
12.5	123,032,695	543,307	0.0044	0.9956	96.01
13.5	122,489,388	87,605	0.0007	0.9993	95.58
14.5	53,621,598	124,884	0.0023	0.9977	95.52
15.5	39,269,333		0.0000	1.0000	95.29
16.5	39,269,333	18,092	0.0005	0.9995	95.29
17.5	39,251,241	380,817	0.0097	0.9903	95.25
18.5	38,870,424	121,844	0.0031	0.9969	94.33
19.5	38,747,716		0.0000	1.0000	94.03
20.5	38,759,333	385,226	0.0099	0.9901	94.03
21.5	1,763,964		0.0000	1.0000	93.10
22.5	1,707,642		0.0000	1.0000	93.10
23.5	1,617,030		0.0000	1.0000	93.10
24.5	1,617,030		0.0000	1.0000	93.10
25.5	1,605,413		0.0000	1.0000	93.10
26.5	1,605,413		0.0000	1.0000	93.10
27.5	1,605,413		0.0000	1.0000	93.10
28.5	1,605,413		0.0000	1.0000	93.10
29.5	1,605,413		0.0000	1.0000	93.10
30.5	1,605,413		0.0000	1.0000	93.10
31.5	1,605,413		0.0000	1.0000	93.10
32.5	87,835		0.0000	1.0000	93.10
33.5	87,835	48,789	0.5555	0.4445	93.10
34.5	39,047	39,047	1.0000		41.39
35.5					


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ACCOUNT 344 GENERATORS - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE ■ 1998-2017 EXPERIENCE
1998-2017 PLACEMENTS
IOWA 40-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
0
10
20
30
40
50
60

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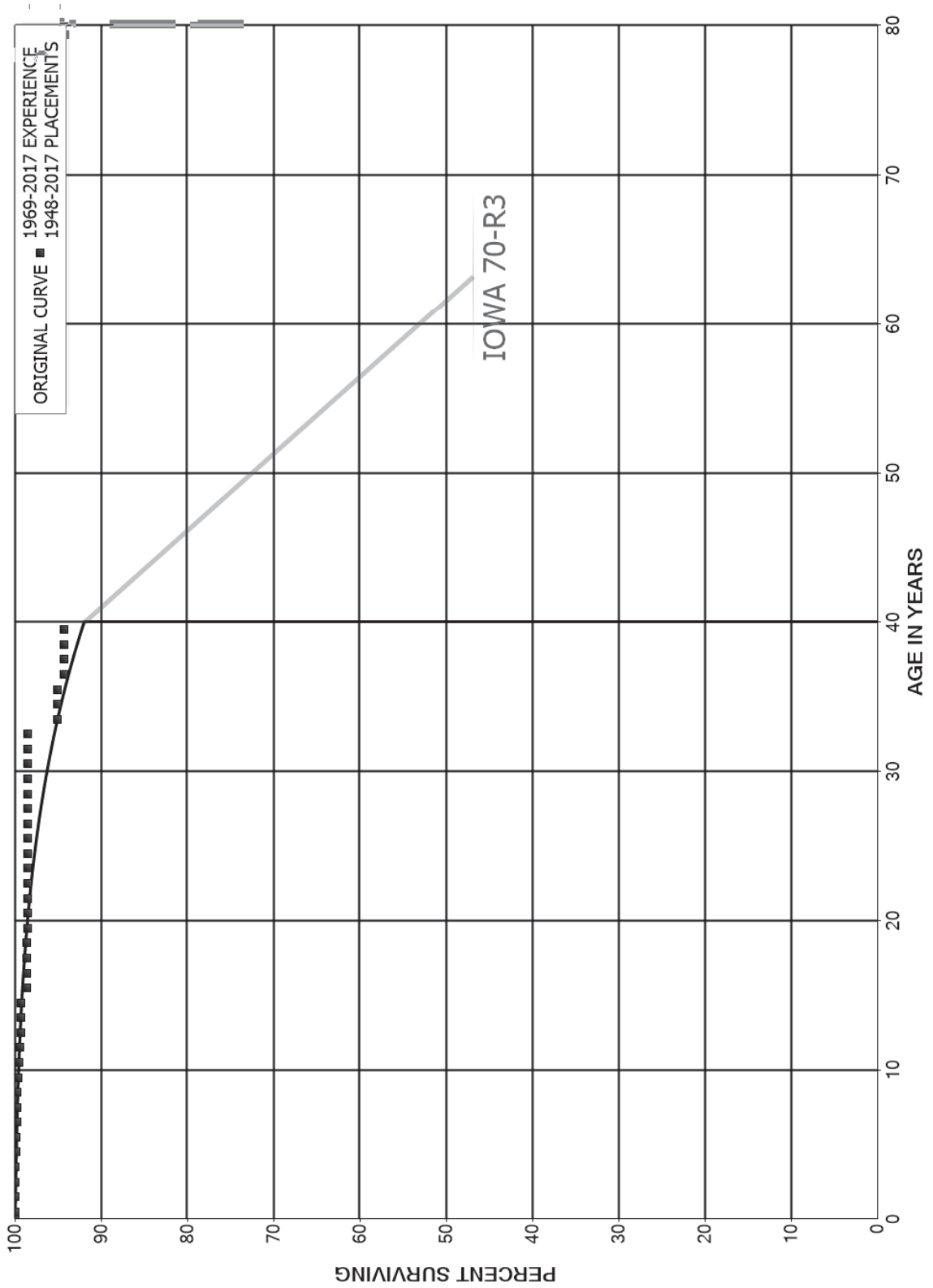
ACCOUNT 344 GENERATORS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	62,170,125		0.0000	1.0000	100.00
0.5	59,435,029	21,530	0.0004	0.9996	100.00
1.5	58,501,847		0.0000	1.0000	99.96
2.5	57,485,717	107,289	0.0019	0.9981	99.96
3.5	55,460,191	368,947	0.0067	0.9933	99.78
4.5	54,236,116	360,335	0.0066	0.9934	99.11
5.5	53,716,904	295,103	0.0055	0.9945	98.45
6.5	53,110,617	252,086	0.0047	0.9953	97.91
7.5	47,205,295	464,272	0.0098	0.9902	97.45
8.5	31,424,541	779,754	0.0248	0.9752	96.49
9.5	12,256,554	419,205	0.0342	0.9658	94.10
10.5	6,660,790	117,807	0.0177	0.9823	90.88
11.5	1,671,170		0.0000	1.0000	89.27
12.5	1,671,170	23,708	0.0142	0.9858	89.27
13.5	1,647,462		0.0000	1.0000	88.00
14.5	1,647,462		0.0000	1.0000	88.00
15.5	1,647,462		0.0000	1.0000	88.00
16.5	1,647,462		0.0000	1.0000	88.00
17.5	1,647,462		0.0000	1.0000	88.00
18.5	1,647,462	148,960	0.0904	0.9096	88.00
19.5					80.05

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ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2017 EXPERIENCE BAND 1969-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	215,531,264		0.0000	1.0000	100.00
0.5	214,814,238		0.0000	1.0000	100.00
1.5	214,073,912		0.0000	1.0000	100.00
2.5	213,917,815	53,615	0.0003	0.9997	100.00
3.5	138,015,034	126,879	0.0009	0.9991	99.97
4.5	137,797,730	119,073	0.0009	0.9991	99.88
5.5	137,366,554	141,139	0.0010	0.9990	99.80
6.5	136,606,399	2,569	0.0000	1.0000	99.69
7.5	134,258,528	15,510	0.0001	0.9999	99.69
8.5	134,230,102	44,260	0.0003	0.9997	99.68
9.5	134,061,774	132,263	0.0010	0.9990	99.65
10.5	89,886,318	145,981	0.0016	0.9984	99.55
11.5	75,188,689	40,233	0.0005	0.9995	99.39
12.5	48,932,356	19,593	0.0004	0.9996	99.33
13.5	48,720,081	14,355	0.0003	0.9997	99.29
14.5	11,043,359	70,561	0.0064	0.9936	99.27
15.5	9,181,521		0.0000	1.0000	98.63
16.5	9,181,521		0.0000	1.0000	98.63
17.5	9,181,521		0.0000	1.0000	98.63
18.5	9,181,649	6,875	0.0007	0.9993	98.63
19.5	9,174,916		0.0000	1.0000	98.56
20.5	9,183,935		0.0000	1.0000	98.56
21.5	202,372		0.0000	1.0000	98.56
22.5	202,372		0.0000	1.0000	98.56
23.5	194,556		0.0000	1.0000	98.56
24.5	149,233		0.0000	1.0000	98.56
25.5	140,214		0.0000	1.0000	98.56
26.5	140,214		0.0000	1.0000	98.56
27.5	140,214		0.0000	1.0000	98.56
28.5	140,214		0.0000	1.0000	98.56
29.5	140,214		0.0000	1.0000	98.56
30.5	140,214		0.0000	1.0000	98.56
31.5	139,172		0.0000	1.0000	98.56
32.5	139,172	4,920	0.0354	0.9646	98.56
33.5	134,252		0.0000	1.0000	95.07
34.5	134,252		0.0000	1.0000	95.07
35.5	134,252	1,081	0.0081	0.9919	95.07
36.5	133,171		0.0000	1.0000	94.31
37.5	126,669		0.0000	1.0000	94.31
38.5	126,669		0.0000	1.0000	94.31

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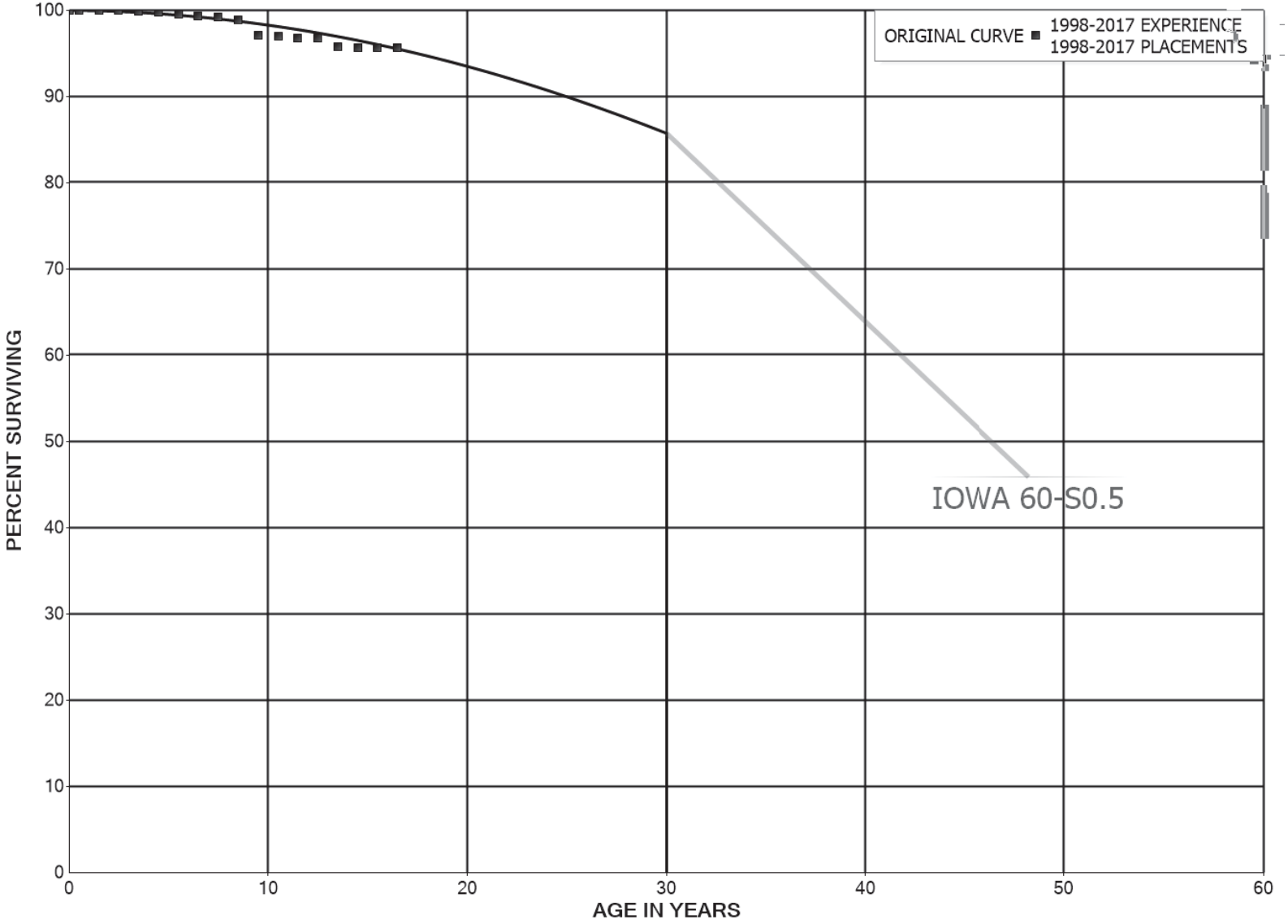
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2017 EXPERIENCE BAND 1969-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	126,669		0.0000	1.0000	94.31
40.5	126,669		0.0000	1.0000	94.31
41.5	126,669		0.0000	1.0000	94.31
42.5	126,669		0.0000	1.0000	94.31
43.5					94.31

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ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



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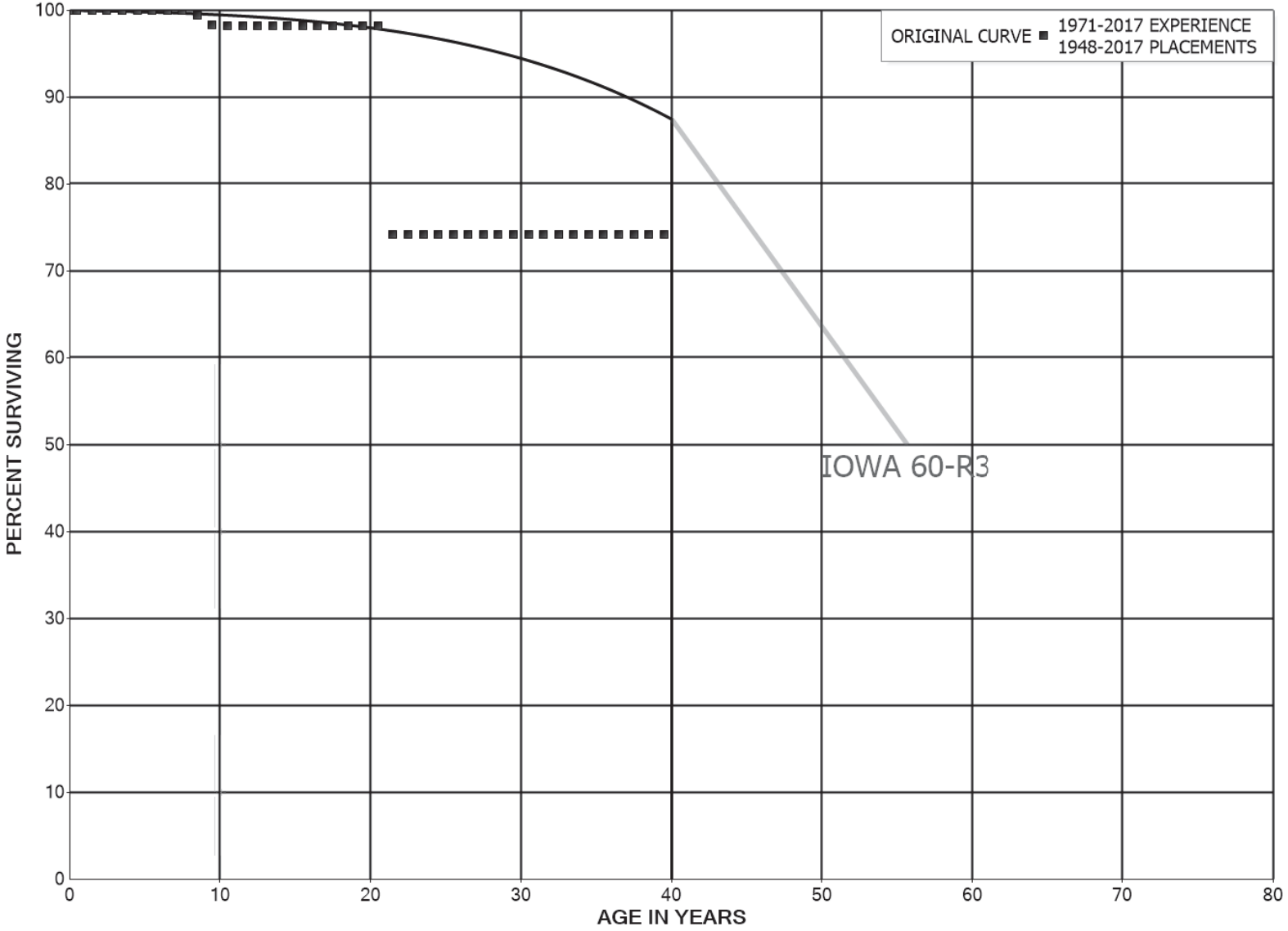
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	115,930,321		0.0000	1.0000	100.00
0.5	113,656,905		0.0000	1.0000	100.00
1.5	113,321,558		0.0000	1.0000	100.00
2.5	113,081,003	202,096	0.0018	0.9982	100.00
3.5	111,933,150	142,293	0.0013	0.9987	99.82
4.5	111,216,376	173,632	0.0016	0.9984	99.69
5.5	110,718,801	231,809	0.0021	0.9979	99.54
6.5	108,593,698	212,296	0.0020	0.9980	99.33
7.5	95,204,538	245,213	0.0026	0.9974	99.14
8.5	61,799,943	1,138,647	0.0184	0.9816	98.88
9.5	24,648,827	25,366	0.0010	0.9990	97.06
10.5	11,299,218	25,063	0.0022	0.9978	96.96
11.5	2,893,483		0.0000	1.0000	96.74
12.5	2,893,483	32,041	0.0111	0.9889	96.74
13.5	2,861,442	1,855	0.0006	0.9994	95.67
14.5	2,859,587		0.0000	1.0000	95.61
15.5	2,859,587		0.0000	1.0000	95.61
16.5	2,859,587		0.0000	1.0000	95.61
17.5	2,859,587		0.0000	1.0000	95.61
18.5	2,859,587	2,236	0.0008	0.9992	95.61
19.5					95.54

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ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2017 EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,797,204		0.0000	1.0000	100.00
0.5	12,723,898		0.0000	1.0000	100.00
1.5	12,723,898		0.0000	1.0000	100.00
2.5	12,723,898		0.0000	1.0000	100.00
3.5	9,753,915		0.0000	1.0000	100.00
4.5	9,696,850		0.0000	1.0000	100.00
5.5	9,605,033		0.0000	1.0000	100.00
6.5	9,520,029		0.0000	1.0000	100.00
7.5	9,520,029	62,570	0.0066	0.9934	100.00
8.5	9,457,692	103,389	0.0109	0.9891	99.34
9.5	9,354,070	2,966	0.0003	0.9997	98.26
10.5	6,199,443		0.0000	1.0000	98.23
11.5	6,199,443		0.0000	1.0000	98.23
12.5	3,273,164		0.0000	1.0000	98.23
13.5	3,272,916		0.0000	1.0000	98.23
14.5	180,907		0.0000	1.0000	98.23
15.5	180,907		0.0000	1.0000	98.23
16.5	180,907		0.0000	1.0000	98.23
17.5	180,907		0.0000	1.0000	98.23
18.5	180,970		0.0000	1.0000	98.23
19.5	180,970		0.0000	1.0000	98.23
20.5	180,970	44,373	0.2452	0.7548	98.23
21.5	11,813		0.0000	1.0000	74.14
22.5	12,009		0.0000	1.0000	74.14
23.5	12,009		0.0000	1.0000	74.14
24.5	12,009		0.0000	1.0000	74.14
25.5	11,813		0.0000	1.0000	74.14
26.5	11,813		0.0000	1.0000	74.14
27.5	11,813		0.0000	1.0000	74.14
28.5	11,813		0.0000	1.0000	74.14
29.5	11,813		0.0000	1.0000	74.14
30.5	11,813		0.0000	1.0000	74.14
31.5	11,813		0.0000	1.0000	74.14
32.5	11,813		0.0000	1.0000	74.14
33.5	11,813		0.0000	1.0000	74.14
34.5	11,813		0.0000	1.0000	74.14
35.5	11,813		0.0000	1.0000	74.14
36.5	11,813		0.0000	1.0000	74.14
37.5	11,813		0.0000	1.0000	74.14
38.5	11,813		0.0000	1.0000	74.14

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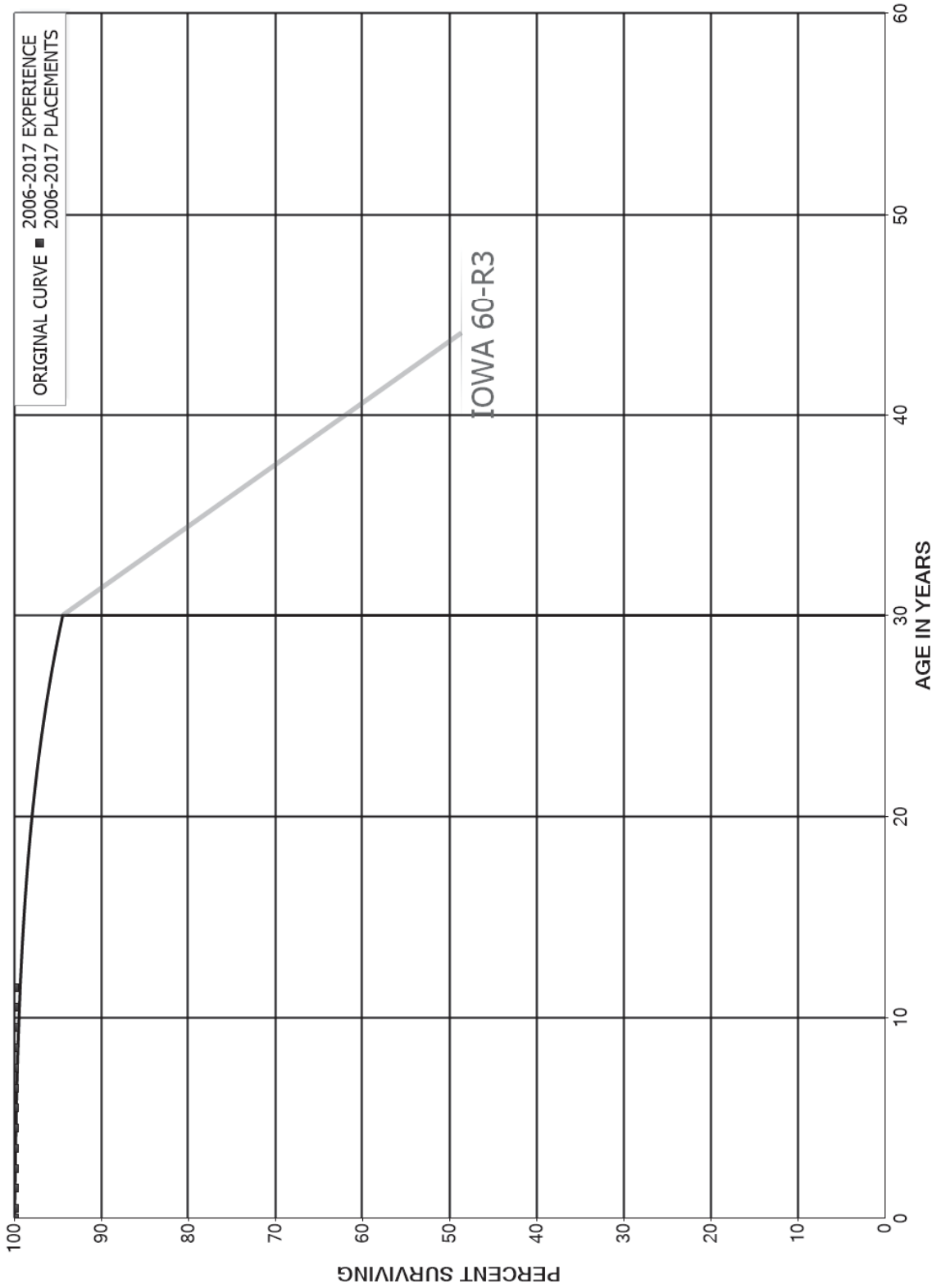
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2017 EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,813		0.0000	1.0000	74.14
40.5	11,813		0.0000	1.0000	74.14
41.5	11,813		0.0000	1.0000	74.14
42.5	11,813		0.0000	1.0000	74.14
43.5					74.14

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ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



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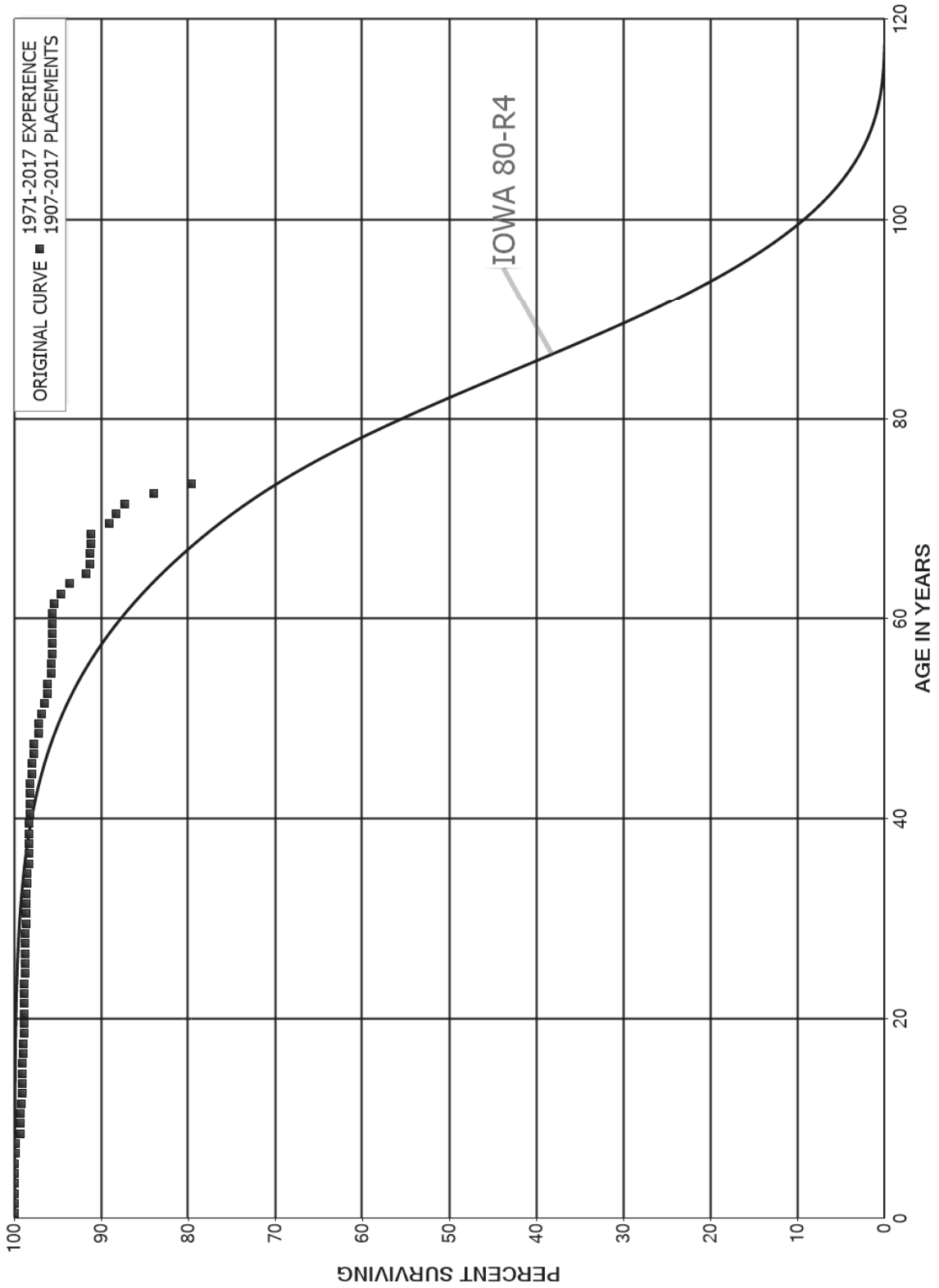
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2017 EXPERIENCE BAND 2006-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,324,334		0.0000	1.0000	100.00
0.5	3,323,196	480	0.0001	0.9999	100.00
1.5	3,317,933	1,372	0.0004	0.9996	99.99
2.5	2,530,422		0.0000	1.0000	99.94
3.5	2,530,422		0.0000	1.0000	99.94
4.5	2,530,422		0.0000	1.0000	99.94
5.5	2,530,422		0.0000	1.0000	99.94
6.5	2,500,135		0.0000	1.0000	99.94
7.5	2,351,035		0.0000	1.0000	99.94
8.5	1,577,822		0.0000	1.0000	99.94
9.5	243,878		0.0000	1.0000	99.94
10.5	81,036		0.0000	1.0000	99.94
11.5					99.94

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ACCOUNT 350.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2017 EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	196,909,079		0.0000	1.0000	100.00
0.5	191,090,382	1,158	0.0000	1.0000	100.00
1.5	188,173,835	1,233	0.0000	1.0000	100.00
2.5	174,688,716	3,576	0.0000	1.0000	100.00
3.5	173,050,841	13,744	0.0001	0.9999	100.00
4.5	148,529,349	1,964	0.0000	1.0000	99.99
5.5	142,799,515	225,894	0.0016	0.9984	99.99
6.5	138,791,843	6,515	0.0000	1.0000	99.83
7.5	71,740,027	369,505	0.0052	0.9948	99.82
8.5	69,345,794	592	0.0000	1.0000	99.31
9.5	58,729,190	792	0.0000	1.0000	99.31
10.5	56,505,797	90,993	0.0016	0.9984	99.31
11.5	55,092,435	46,462	0.0008	0.9992	99.15
12.5	54,560,213	4,531	0.0001	0.9999	99.06
13.5	54,746,492	6,051	0.0001	0.9999	99.06
14.5	54,362,236	17,230	0.0003	0.9997	99.05
15.5	54,311,828	44,579	0.0008	0.9992	99.01
16.5	54,345,587	1,216	0.0000	1.0000	98.93
17.5	54,609,094	65,912	0.0012	0.9988	98.93
18.5	54,433,424	3,226	0.0001	0.9999	98.81
19.5	54,109,381	2,896	0.0001	0.9999	98.81
20.5	53,969,763	965	0.0000	1.0000	98.80
21.5	53,292,345	4,280	0.0001	0.9999	98.80
22.5	53,031,969	1,461	0.0000	1.0000	98.79
23.5	52,187,091	10,449	0.0002	0.9998	98.79
24.5	47,212,176	7,660	0.0002	0.9998	98.77
25.5	44,865,230	2,403	0.0001	0.9999	98.75
26.5	41,643,738	12,563	0.0003	0.9997	98.75
27.5	41,242,379	1,948	0.0000	1.0000	98.72
28.5	41,061,832	22,874	0.0006	0.9994	98.71
29.5	40,695,641	6,504	0.0002	0.9998	98.66
30.5	40,356,674	3,980	0.0001	0.9999	98.64
31.5	39,301,212	15,671	0.0004	0.9996	98.63
32.5	39,083,609	16,442	0.0004	0.9996	98.59
33.5	38,648,078	27,945	0.0007	0.9993	98.55
34.5	37,874,868	62,078	0.0016	0.9984	98.48
35.5	35,636,140	10,796	0.0003	0.9997	98.32
36.5	29,961,228	9,994	0.0003	0.9997	98.29
37.5	23,171,716	3,806	0.0002	0.9998	98.26
38.5	19,760,219	726	0.0000	1.0000	98.24

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ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2017 EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,454,368	3,707	0.0002	0.9998	98.24
40.5	16,454,859	3,870	0.0002	0.9998	98.22
41.5	16,227,055	1,613	0.0001	0.9999	98.19
42.5	13,482,138	1,853	0.0001	0.9999	98.18
43.5	12,974,122	33,178	0.0026	0.9974	98.17
44.5	12,280,589	2,224	0.0002	0.9998	97.92
45.5	11,495,343	18,295	0.0016	0.9984	97.90
46.5	10,393,617	1,525	0.0001	0.9999	97.75
47.5	9,947,417	53,445	0.0054	0.9946	97.73
48.5	9,437,667	3,257	0.0003	0.9997	97.21
49.5	8,858,286	33,090	0.0037	0.9963	97.17
50.5	8,681,625	23,824	0.0027	0.9973	96.81
51.5	7,974,858	26,005	0.0033	0.9967	96.54
52.5	7,694,311	2,356	0.0003	0.9997	96.23
53.5	7,484,192	33,247	0.0044	0.9956	96.20
54.5	6,798,940	176	0.0000	1.0000	95.77
55.5	4,596,864	9,141	0.0020	0.9980	95.77
56.5	4,127,175	164	0.0000	1.0000	95.58
57.5	3,925,365	188	0.0000	1.0000	95.58
58.5	3,417,025	51	0.0000	1.0000	95.57
59.5	3,131,010	172	0.0001	0.9999	95.57
60.5	2,793,281	5,191	0.0019	0.9981	95.56
61.5	2,333,093	19,314	0.0083	0.9917	95.39
62.5	2,107,642	22,236	0.0106	0.9894	94.60
63.5	1,507,622	30,427	0.0202	0.9798	93.60
64.5	1,105,372	5,523	0.0050	0.9950	91.71
65.5	962,814	89	0.0001	0.9999	91.25
66.5	824,911	1,109	0.0013	0.9987	91.24
67.5	698,193		0.0000	1.0000	91.12
68.5	679,884	15,746	0.0232	0.9768	91.12
69.5	649,488	4,906	0.0076	0.9924	89.01
70.5	635,272	7,421	0.0117	0.9883	88.34
71.5	316,013	12,353	0.0391	0.9609	87.31
72.5	296,172	15,217	0.0514	0.9486	83.89
73.5	251,546		0.0000	1.0000	79.58
74.5	244,129		0.0000	1.0000	79.58
75.5	243,636		0.0000	1.0000	79.58
76.5	232,452		0.0000	1.0000	79.58
77.5	231,677		0.0000	1.0000	79.58
78.5	230,845		0.0000	1.0000	79.58

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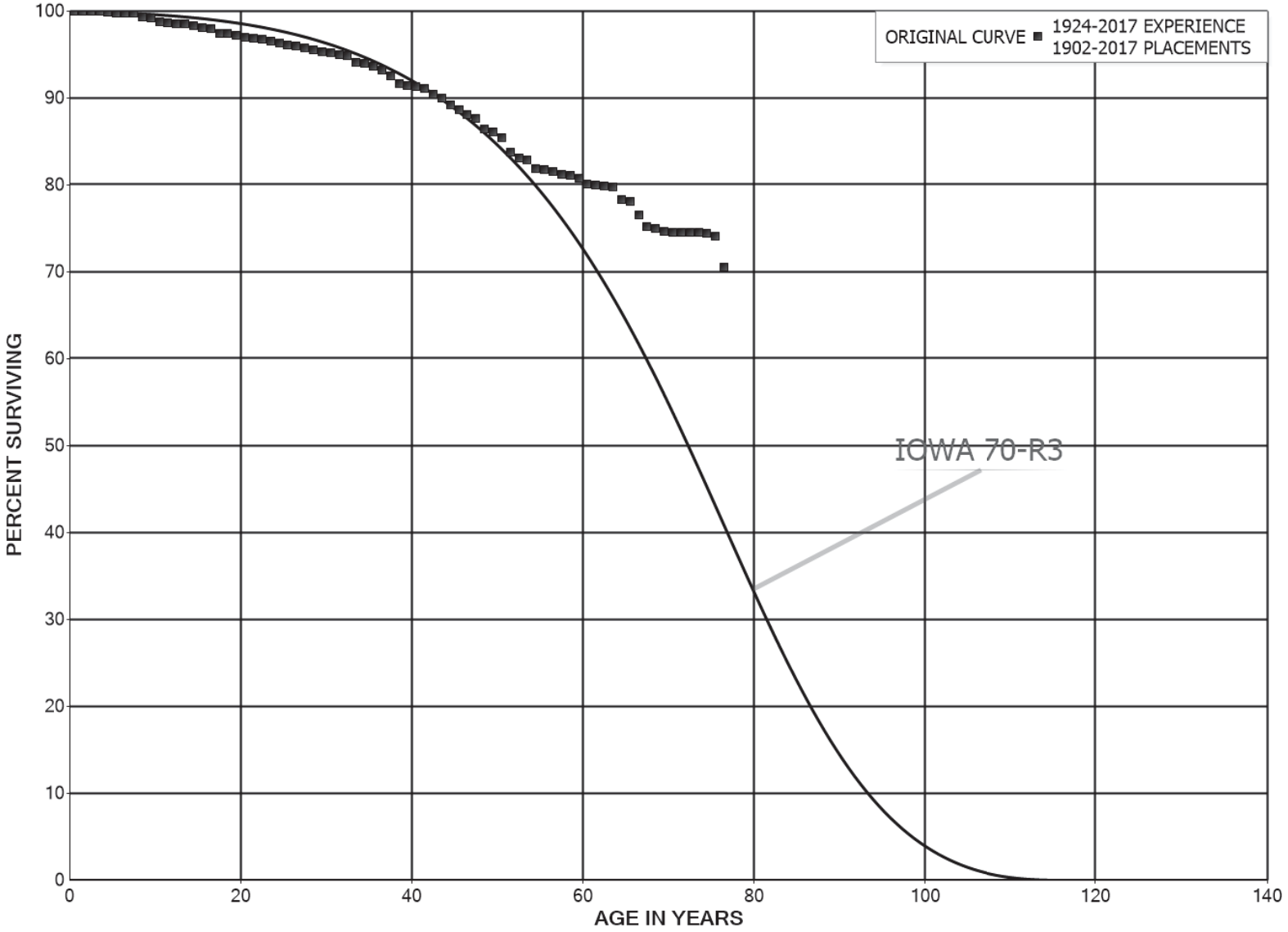
ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2017 EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	230,176		0.0000	1.0000	79.58
80.5	228,878		0.0000	1.0000	79.58
81.5	228,030		0.0000	1.0000	79.58
82.5	226,245		0.0000	1.0000	79.58
83.5	225,048		0.0000	1.0000	79.58
84.5	224,771		0.0000	1.0000	79.58
85.5	224,008	153	0.0007	0.9993	79.58
86.5	223,569	14	0.0001	0.9999	79.53
87.5	222,955	117	0.0005	0.9995	79.52
88.5	221,111	51	0.0002	0.9998	79.48
89.5	219,780	54	0.0002	0.9998	79.46
90.5	199,245		0.0000	1.0000	79.44
91.5	197,391		0.0000	1.0000	79.44
92.5	193,714	319	0.0016	0.9984	79.44
93.5	189,672		0.0000	1.0000	79.31
94.5	177,623		0.0000	1.0000	79.31
95.5	174,910		0.0000	1.0000	79.31
96.5	171,821		0.0000	1.0000	79.31
97.5	167,959		0.0000	1.0000	79.31
98.5	163,184		0.0000	1.0000	79.31
99.5	162,973	14	0.0001	0.9999	79.31
100.5	87,736		0.0000	1.0000	79.31
101.5	70,191		0.0000	1.0000	79.31
102.5	65,501		0.0000	1.0000	79.31
103.5	59,565		0.0000	1.0000	79.31
104.5	27,695		0.0000	1.0000	79.31
105.5	22,569		0.0000	1.0000	79.31
106.5	10,224		0.0000	1.0000	79.31
107.5	10,163		0.0000	1.0000	79.31
108.5	4,805		0.0000	1.0000	79.31
109.5	2,236		0.0000	1.0000	79.31
110.5					79.31

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ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	262,730,106	1,970	0.0000	1.0000	100.00
0.5	257,211,373	8,291	0.0000	1.0000	100.00
1.5	246,480,373	87,729	0.0004	0.9996	100.00
2.5	229,965,369	127,504	0.0006	0.9994	99.96
3.5	214,215,725	143,441	0.0007	0.9993	99.91
4.5	202,637,070	132,631	0.0007	0.9993	99.84
5.5	178,517,067	46,141	0.0003	0.9997	99.77
6.5	163,301,081	40,725	0.0002	0.9998	99.75
7.5	118,553,665	585,005	0.0049	0.9951	99.72
8.5	88,114,504	66,610	0.0008	0.9992	99.23
9.5	73,260,991	299,947	0.0041	0.9959	99.16
10.5	65,016,043	58,275	0.0009	0.9991	98.75
11.5	57,449,950	80,852	0.0014	0.9986	98.66
12.5	53,413,071	24,088	0.0005	0.9995	98.52
13.5	50,353,840	100,176	0.0020	0.9980	98.48
14.5	49,439,651	134,731	0.0027	0.9973	98.28
15.5	47,924,803	47,914	0.0010	0.9990	98.01
16.5	47,452,130	234,568	0.0049	0.9951	97.92
17.5	45,857,098	32,282	0.0007	0.9993	97.43
18.5	43,853,081	60,567	0.0014	0.9986	97.36
19.5	42,811,708	134,318	0.0031	0.9969	97.23
20.5	42,262,832	60,995	0.0014	0.9986	96.92
21.5	41,627,746	19,725	0.0005	0.9995	96.78
22.5	39,853,401	99,126	0.0025	0.9975	96.74
23.5	35,869,660	89,430	0.0025	0.9975	96.50
24.5	33,404,253	83,882	0.0025	0.9975	96.26
25.5	31,438,103	36,453	0.0012	0.9988	96.01
26.5	30,599,969	62,711	0.0020	0.9980	95.90
27.5	28,968,209	72,495	0.0025	0.9975	95.71
28.5	27,298,511	62,355	0.0023	0.9977	95.47
29.5	26,276,042	31,487	0.0012	0.9988	95.25
30.5	25,183,638	45,348	0.0018	0.9982	95.14
31.5	21,696,920	31,404	0.0014	0.9986	94.96
32.5	17,635,926	138,819	0.0079	0.9921	94.83
33.5	16,090,486	25,970	0.0016	0.9984	94.08
34.5	15,780,555	56,879	0.0036	0.9964	93.93
35.5	14,376,889	68,820	0.0048	0.9952	93.59
36.5	12,673,778	89,085	0.0070	0.9930	93.14
37.5	10,869,661	99,410	0.0091	0.9909	92.49
38.5	10,164,533	23,121	0.0023	0.9977	91.64

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ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,582,892	16,178	0.0017	0.9983	91.43
40.5	8,055,549	20,106	0.0025	0.9975	91.28
41.5	7,232,825	52,544	0.0073	0.9927	91.05
42.5	6,330,079	29,468	0.0047	0.9953	90.39
43.5	6,028,031	51,438	0.0085	0.9915	89.97
44.5	5,404,153	36,946	0.0068	0.9932	89.20
45.5	5,011,503	31,541	0.0063	0.9937	88.59
46.5	4,529,141	19,871	0.0044	0.9956	88.03
47.5	4,223,727	59,461	0.0141	0.9859	87.65
48.5	3,993,768	17,519	0.0044	0.9956	86.41
49.5	3,682,388	29,513	0.0080	0.9920	86.03
50.5	3,454,565	67,606	0.0196	0.9804	85.34
51.5	3,252,561	24,719	0.0076	0.9924	83.67
52.5	3,020,830	8,196	0.0027	0.9973	83.04
53.5	2,823,522	33,934	0.0120	0.9880	82.81
54.5	2,579,390	4,157	0.0016	0.9984	81.82
55.5	2,425,780	6,794	0.0028	0.9972	81.69
56.5	2,211,013	7,582	0.0034	0.9966	81.46
57.5	2,001,896	3,902	0.0019	0.9981	81.18
58.5	1,865,464	5,560	0.0030	0.9970	81.02
59.5	1,627,097	14,297	0.0088	0.9912	80.78
60.5	1,397,992	2,263	0.0016	0.9984	80.07
61.5	1,344,912	1,634	0.0012	0.9988	79.94
62.5	1,211,462	2,061	0.0017	0.9983	79.84
63.5	1,032,087	18,216	0.0176	0.9824	79.71
64.5	931,797	2,948	0.0032	0.9968	78.30
65.5	894,365	17,688	0.0198	0.9802	78.05
66.5	788,698	13,186	0.0167	0.9833	76.51
67.5	653,635	2,786	0.0043	0.9957	75.23
68.5	644,366	2,889	0.0045	0.9955	74.91
69.5	634,905	146	0.0002	0.9998	74.57
70.5	600,516	125	0.0002	0.9998	74.55
71.5	598,175	420	0.0007	0.9993	74.54
72.5	596,153	152	0.0003	0.9997	74.49
73.5	595,445	341	0.0006	0.9994	74.47
74.5	593,276	2,455	0.0041	0.9959	74.43
75.5	590,100	28,687	0.0486	0.9514	74.12
76.5	477,745		0.0000	1.0000	70.51
77.5	477,450		0.0000	1.0000	70.51
78.5	475,900		0.0000	1.0000	70.51

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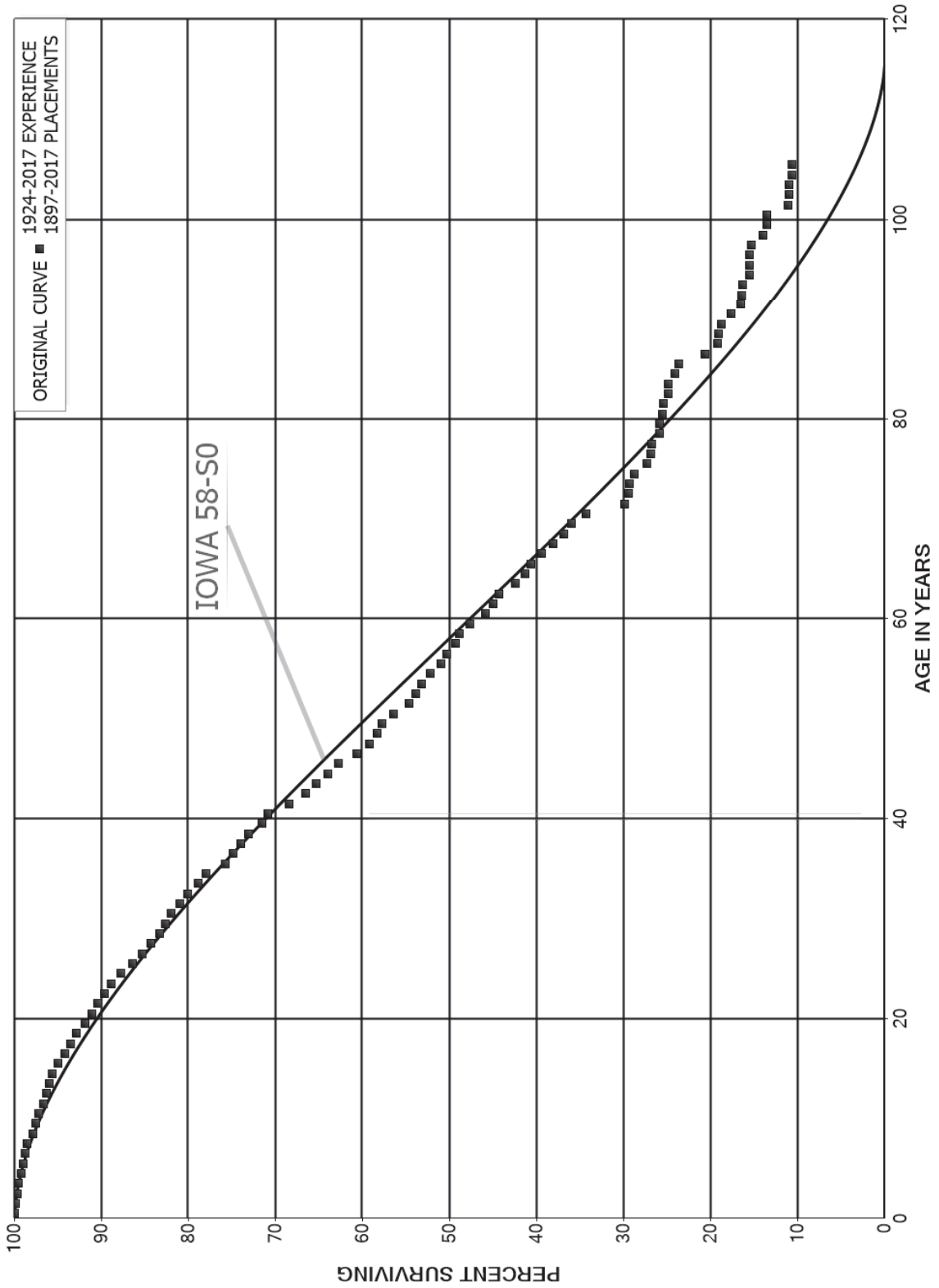
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	475,453		0.0000	1.0000	70.51
80.5	474,290	169	0.0004	0.9996	70.51
81.5	474,050	158	0.0003	0.9997	70.49
82.5	473,892	661	0.0014	0.9986	70.47
83.5	473,231		0.0000	1.0000	70.37
84.5	473,231	10,807	0.0228	0.9772	70.37
85.5	461,878	21,607	0.0468	0.9532	68.76
86.5	406,485		0.0000	1.0000	65.54
87.5	406,485	601	0.0015	0.9985	65.54
88.5	405,739	281	0.0007	0.9993	65.45
89.5	394,118	1,826	0.0046	0.9954	65.40
90.5	392,292	659	0.0017	0.9983	65.10
91.5	390,562		0.0000	1.0000	64.99
92.5	389,708		0.0000	1.0000	64.99
93.5	376,327		0.0000	1.0000	64.99
94.5	376,175	7,429	0.0197	0.9803	64.99
95.5	351,383	2,247	0.0064	0.9936	63.71
96.5	349,015	2,323	0.0067	0.9933	63.30
97.5	346,691	507	0.0015	0.9985	62.88
98.5	335,401		0.0000	1.0000	62.79
99.5	298,835	4,699	0.0157	0.9843	62.79
100.5	294,136		0.0000	1.0000	61.80
101.5	293,841	4,352	0.0148	0.9852	61.80
102.5	289,489		0.0000	1.0000	60.88
103.5	109,518		0.0000	1.0000	60.88
104.5	68,641		0.0000	1.0000	60.88
105.5	408		0.0000	1.0000	60.88
106.5					60.88

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ACCOUNT 353 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,472,517,602	709,336	0.0003	0.9997	100.00
0.5	2,347,756,170	2,133,875	0.0009	0.9991	99.97
1.5	2,272,287,137	4,914,768	0.0022	0.9978	99.88
2.5	2,123,251,783	3,955,184	0.0019	0.9981	99.66
3.5	2,025,970,363	6,048,283	0.0030	0.9970	99.48
4.5	1,926,645,247	4,319,111	0.0022	0.9978	99.18
5.5	1,784,592,206	4,205,102	0.0024	0.9976	98.96
6.5	1,664,867,777	4,602,797	0.0028	0.9972	98.73
7.5	1,388,959,546	8,838,135	0.0064	0.9936	98.45
8.5	1,237,147,976	3,558,019	0.0029	0.9971	97.83
9.5	1,109,792,392	3,907,956	0.0035	0.9965	97.55
10.5	1,055,422,762	6,127,916	0.0058	0.9942	97.20
11.5	995,621,608	3,693,141	0.0037	0.9963	96.64
12.5	944,465,217	3,303,976	0.0035	0.9965	96.28
13.5	891,339,763	2,690,225	0.0030	0.9970	95.94
14.5	846,015,165	6,697,621	0.0079	0.9921	95.65
15.5	809,260,792	6,110,445	0.0076	0.9924	94.90
16.5	779,316,166	5,494,389	0.0071	0.9929	94.18
17.5	733,707,535	5,399,769	0.0074	0.9926	93.52
18.5	706,931,613	7,473,440	0.0106	0.9894	92.83
19.5	683,879,818	6,112,551	0.0089	0.9911	91.85
20.5	666,450,578	4,862,127	0.0073	0.9927	91.02
21.5	650,726,347	5,146,776	0.0079	0.9921	90.36
22.5	622,010,830	5,928,583	0.0095	0.9905	89.65
23.5	560,437,893	6,946,430	0.0124	0.9876	88.79
24.5	507,044,918	7,393,488	0.0146	0.9854	87.69
25.5	460,853,639	5,726,213	0.0124	0.9876	86.41
26.5	408,201,543	4,789,821	0.0117	0.9883	85.34
27.5	373,546,273	4,701,970	0.0126	0.9874	84.34
28.5	352,921,964	2,633,716	0.0075	0.9925	83.28
29.5	331,957,735	2,985,612	0.0090	0.9910	82.65
30.5	317,261,438	3,595,659	0.0113	0.9887	81.91
31.5	298,800,357	3,223,119	0.0108	0.9892	80.98
32.5	283,871,944	4,496,120	0.0158	0.9842	80.11
33.5	261,268,950	3,108,209	0.0119	0.9881	78.84
34.5	249,121,646	6,793,821	0.0273	0.9727	77.90
35.5	213,283,032	2,618,381	0.0123	0.9877	75.78
36.5	200,756,658	2,427,611	0.0121	0.9879	74.85
37.5	178,572,860	2,230,608	0.0125	0.9875	73.94
38.5	169,458,634	3,618,728	0.0214	0.9786	73.02

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ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	149,589,562	1,382,349	0.0092	0.9908	71.46
40.5	129,281,205	4,331,572	0.0335	0.9665	70.80
41.5	107,112,085	2,925,998	0.0273	0.9727	68.43
42.5	97,570,680	1,853,151	0.0190	0.9810	66.56
43.5	93,102,696	1,903,736	0.0204	0.9796	65.29
44.5	84,187,604	1,632,384	0.0194	0.9806	63.96
45.5	75,700,547	2,495,301	0.0330	0.9670	62.72
46.5	68,040,856	1,600,635	0.0235	0.9765	60.65
47.5	61,474,514	948,011	0.0154	0.9846	59.22
48.5	57,239,182	581,301	0.0102	0.9898	58.31
49.5	52,880,306	1,185,396	0.0224	0.9776	57.72
50.5	49,182,077	1,606,194	0.0327	0.9673	56.42
51.5	44,068,464	636,688	0.0144	0.9856	54.58
52.5	41,483,569	518,453	0.0125	0.9875	53.79
53.5	38,271,440	714,822	0.0187	0.9813	53.12
54.5	34,526,467	809,947	0.0235	0.9765	52.13
55.5	30,446,201	342,024	0.0112	0.9888	50.91
56.5	26,803,175	571,806	0.0213	0.9787	50.33
57.5	23,858,286	222,068	0.0093	0.9907	49.26
58.5	21,634,404	504,246	0.0233	0.9767	48.80
59.5	17,272,233	679,334	0.0393	0.9607	47.66
60.5	14,080,991	245,425	0.0174	0.9826	45.79
61.5	12,266,798	180,599	0.0147	0.9853	44.99
62.5	10,849,267	479,467	0.0442	0.9558	44.33
63.5	8,349,525	216,440	0.0259	0.9741	42.37
64.5	7,265,623	124,039	0.0171	0.9829	41.27
65.5	6,173,709	178,368	0.0289	0.9711	40.57
66.5	4,973,229	174,164	0.0350	0.9650	39.40
67.5	4,364,958	129,544	0.0297	0.9703	38.02
68.5	3,279,565	83,020	0.0253	0.9747	36.89
69.5	3,026,961	141,152	0.0466	0.9534	35.95
70.5	2,762,938	359,137	0.1300	0.8700	34.28
71.5	2,361,934	31,596	0.0134	0.9866	29.82
72.5	2,324,143	10,463	0.0045	0.9955	29.42
73.5	2,158,334	43,919	0.0203	0.9797	29.29
74.5	2,074,831	99,430	0.0479	0.9521	28.69
75.5	1,965,132	35,258	0.0179	0.9821	27.32
76.5	1,893,768	4,984	0.0026	0.9974	26.83
77.5	1,878,658	63,307	0.0337	0.9663	26.76
78.5	1,813,697	2,504	0.0014	0.9986	25.86

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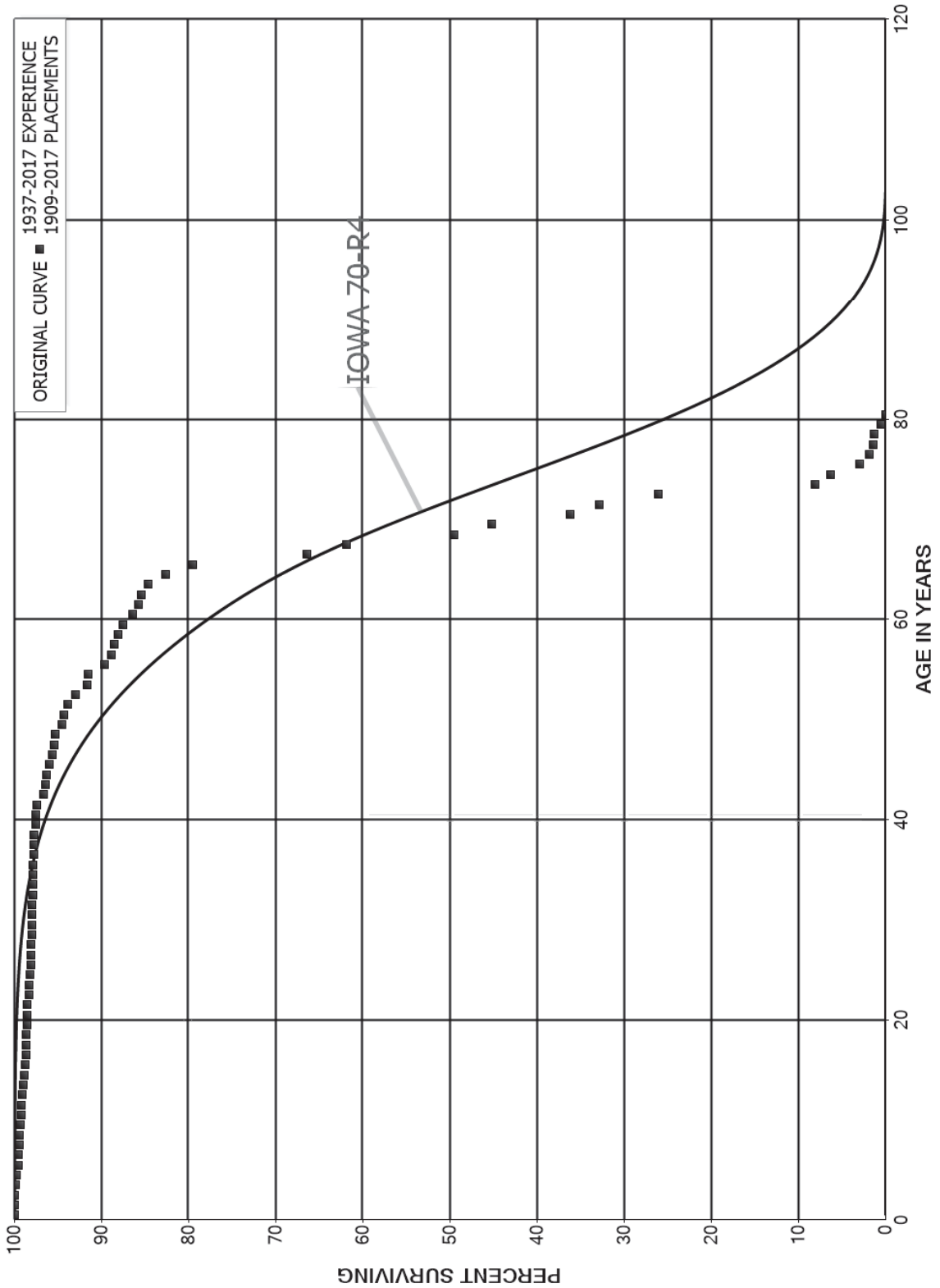
ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,806,947	23,154	0.0128	0.9872	25.82
80.5	1,779,937	6,941	0.0039	0.9961	25.49
81.5	1,772,696	38,595	0.0218	0.9782	25.39
82.5	1,734,100	4,036	0.0023	0.9977	24.84
83.5	1,723,787	52,187	0.0303	0.9697	24.78
84.5	1,671,600	26,286	0.0157	0.9843	24.03
85.5	1,551,015	202,083	0.1303	0.8697	23.65
86.5	1,295,517	85,778	0.0662	0.9338	20.57
87.5	1,204,317	8,865	0.0074	0.9926	19.21
88.5	1,131,372	20,481	0.0181	0.9819	19.07
89.5	1,104,553	67,350	0.0610	0.9390	18.72
90.5	1,014,567	59,678	0.0588	0.9412	17.58
91.5	920,773	6,509	0.0071	0.9929	16.55
92.5	855,959	9,852	0.0115	0.9885	16.43
93.5	828,465	35,022	0.0423	0.9577	16.24
94.5	766,693	1,043	0.0014	0.9986	15.55
95.5	714,012	603	0.0008	0.9992	15.53
96.5	692,002	8,690	0.0126	0.9874	15.52
97.5	682,795	60,971	0.0893	0.9107	15.32
98.5	607,091	20,591	0.0339	0.9661	13.96
99.5	529,732	954	0.0018	0.9982	13.48
100.5	454,387	79,475	0.1749	0.8251	13.46
101.5	356,794	4,478	0.0126	0.9874	11.10
102.5	334,639		0.0000	1.0000	10.97
103.5	270,721	7,541	0.0279	0.9721	10.97
104.5	155,325		0.0000	1.0000	10.66
105.5	40,322	411	0.0102	0.9898	10.66
106.5	3,879		0.0000	1.0000	10.55
107.5	3,879		0.0000	1.0000	10.55
108.5	3,879	476	0.1227	0.8773	10.55
109.5	934		0.0000	1.0000	9.26
110.5	934		0.0000	1.0000	9.26
111.5	934		0.0000	1.0000	9.26
112.5	934		0.0000	1.0000	9.26
113.5	934		0.0000	1.0000	9.26
114.5					9.26

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ACCOUNT 354 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2017 EXPERIENCE BAND 1937-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,307,988,079	555	0.0000	1.0000	100.00
0.5	1,303,151,686	53,397	0.0000	1.0000	100.00
1.5	1,299,345,871	596,869	0.0005	0.9995	100.00
2.5	1,216,720,551	1,119,681	0.0009	0.9991	99.95
3.5	1,206,978,711	1,362,761	0.0011	0.9989	99.86
4.5	992,276,423	2,032,054	0.0020	0.9980	99.75
5.5	973,733,693	627,381	0.0006	0.9994	99.54
6.5	965,929,095	291,186	0.0003	0.9997	99.48
7.5	496,070,104	358,762	0.0007	0.9993	99.45
8.5	438,560,814	189,507	0.0004	0.9996	99.37
9.5	421,926,062	595,144	0.0014	0.9986	99.33
10.5	376,344,672	250,161	0.0007	0.9993	99.19
11.5	373,283,926	68,490	0.0002	0.9998	99.13
12.5	364,237,174	462,158	0.0013	0.9987	99.11
13.5	356,971,807	504,188	0.0014	0.9986	98.98
14.5	348,257,385	316,849	0.0009	0.9991	98.84
15.5	345,549,182	320,375	0.0009	0.9991	98.75
16.5	337,237,337	48,839	0.0001	0.9999	98.66
17.5	334,847,211	37,982	0.0001	0.9999	98.65
18.5	331,904,619	443,080	0.0013	0.9987	98.64
19.5	330,932,317	75,426	0.0002	0.9998	98.50
20.5	329,784,080	53,777	0.0002	0.9998	98.48
21.5	329,542,638	607,602	0.0018	0.9982	98.47
22.5	328,142,534	73,892	0.0002	0.9998	98.28
23.5	327,659,552	342,365	0.0010	0.9990	98.26
24.5	314,895,224	208,135	0.0007	0.9993	98.16
25.5	305,749,032	168,197	0.0006	0.9994	98.09
26.5	305,482,677	77,445	0.0003	0.9997	98.04
27.5	271,029,666	59,999	0.0002	0.9998	98.01
28.5	270,689,450	172,717	0.0006	0.9994	97.99
29.5	270,175,442	27,458	0.0001	0.9999	97.93
30.5	267,937,593	61,604	0.0002	0.9998	97.92
31.5	266,512,851	94,341	0.0004	0.9996	97.90
32.5	266,418,510	92,651	0.0003	0.9997	97.86
33.5	258,221,446	8,824	0.0000	1.0000	97.83
34.5	245,445,556	7,902	0.0000	1.0000	97.83
35.5	206,740,325	120,003	0.0006	0.9994	97.82
36.5	134,124,322	66,973	0.0005	0.9995	97.77
37.5	93,038,686	10,985	0.0001	0.9999	97.72
38.5	77,933,474	173,794	0.0022	0.9978	97.71

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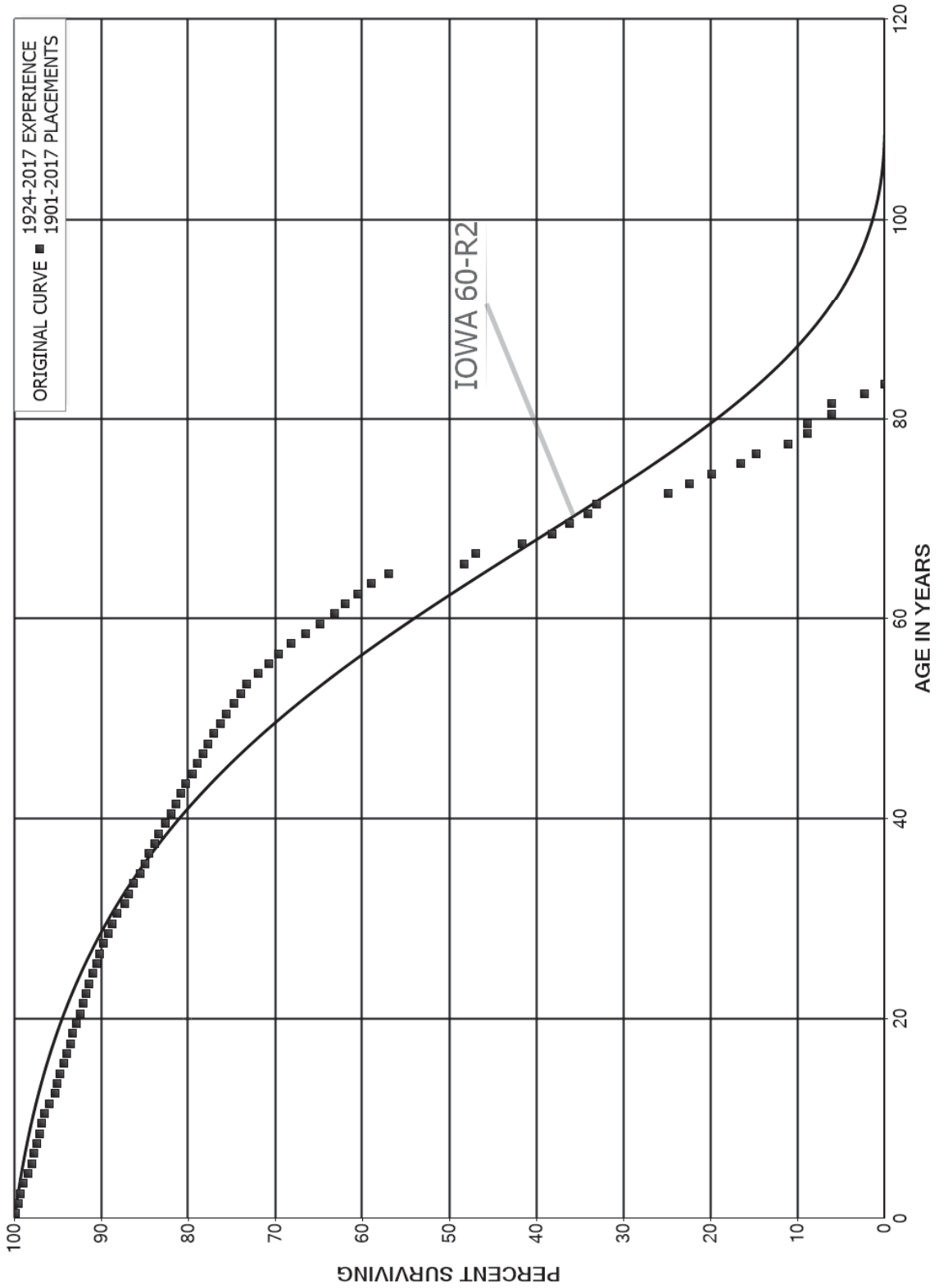
ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2017 EXPERIENCE BAND 1937-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	56,952,548	13,640	0.0002	0.9998	97.49
40.5	51,898,403	34,784	0.0007	0.9993	97.46
41.5	38,697,126	330,586	0.0085	0.9915	97.40
42.5	17,938,000	34,618	0.0019	0.9981	96.57
43.5	16,862,502	13,022	0.0008	0.9992	96.38
44.5	11,399,087	44,788	0.0039	0.9961	96.31
45.5	11,195,810	40,363	0.0036	0.9964	95.93
46.5	11,153,275	27,273	0.0024	0.9976	95.58
47.5	11,037,914	3,268	0.0003	0.9997	95.35
48.5	10,961,623	94,265	0.0086	0.9914	95.32
49.5	9,841,711	19,301	0.0020	0.9980	94.50
50.5	9,248,338	44,771	0.0048	0.9952	94.32
51.5	5,426,513	49,812	0.0092	0.9908	93.86
52.5	5,136,305	77,966	0.0152	0.9848	93.00
53.5	4,610,052	5,769	0.0013	0.9987	91.59
54.5	3,858,366	77,679	0.0201	0.9799	91.47
55.5	3,094,709	25,615	0.0083	0.9917	89.63
56.5	2,871,663	11,162	0.0039	0.9961	88.89
57.5	2,669,874	13,018	0.0049	0.9951	88.54
58.5	2,298,129	16,019	0.0070	0.9930	88.11
59.5	1,658,259	21,029	0.0127	0.9873	87.50
60.5	1,637,230	11,791	0.0072	0.9928	86.39
61.5	1,553,374	7,346	0.0047	0.9953	85.76
62.5	1,522,178	14,070	0.0092	0.9908	85.36
63.5	1,281,578	29,568	0.0231	0.9769	84.57
64.5	272,291	10,210	0.0375	0.9625	82.62
65.5	254,034	41,953	0.1651	0.8349	79.52
66.5	212,081	14,405	0.0679	0.9321	66.39
67.5	197,676	39,683	0.2007	0.7993	61.88
68.5	110,176	9,452	0.0858	0.9142	49.46
69.5	100,724	20,134	0.1999	0.8001	45.21
70.5	80,590	7,565	0.0939	0.9061	36.18
71.5	67,596	13,906	0.2057	0.7943	32.78
72.5	53,690	36,981	0.6888	0.3112	26.04
73.5	16,709	3,812	0.2281	0.7719	8.10
74.5	12,898	6,759	0.5241	0.4759	6.25
75.5	6,138	2,266	0.3691	0.6309	2.98
76.5	3,873	956	0.2469	0.7531	1.88
77.5	2,917	346	0.1185	0.8815	1.41
78.5	2,571	1,433	0.5572	0.4428	1.25
79.5	1,139	1,139	1.0000		0.55
80.5					

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ACCOUNT 355 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,028,325,036	1,280,565	0.0012	0.9988	100.00
0.5	994,926,565	3,265,537	0.0033	0.9967	99.88
1.5	973,940,036	2,060,180	0.0021	0.9979	99.55
2.5	813,099,186	3,200,784	0.0039	0.9961	99.34
3.5	779,763,613	4,583,307	0.0059	0.9941	98.95
4.5	740,636,153	2,827,166	0.0038	0.9962	98.36
5.5	703,316,167	1,859,190	0.0026	0.9974	97.99
6.5	664,570,567	2,128,297	0.0032	0.9968	97.73
7.5	615,459,805	1,986,393	0.0032	0.9968	97.42
8.5	591,426,531	1,453,623	0.0025	0.9975	97.10
9.5	565,478,235	2,349,322	0.0042	0.9958	96.86
10.5	532,928,791	3,128,899	0.0059	0.9941	96.46
11.5	516,041,984	3,003,803	0.0058	0.9942	95.90
12.5	498,785,996	1,536,553	0.0031	0.9969	95.34
13.5	483,495,460	1,744,476	0.0036	0.9964	95.04
14.5	452,570,912	1,741,445	0.0038	0.9962	94.70
15.5	427,013,428	1,480,475	0.0035	0.9965	94.34
16.5	409,803,359	2,053,443	0.0050	0.9950	94.01
17.5	394,334,248	1,103,203	0.0028	0.9972	93.54
18.5	375,595,891	1,893,429	0.0050	0.9950	93.28
19.5	361,209,073	1,691,944	0.0047	0.9953	92.81
20.5	347,814,720	1,065,696	0.0031	0.9969	92.37
21.5	333,663,777	1,300,884	0.0039	0.9961	92.09
22.5	313,000,561	1,185,736	0.0038	0.9962	91.73
23.5	288,557,250	1,314,405	0.0046	0.9954	91.38
24.5	260,116,682	1,297,228	0.0050	0.9950	90.97
25.5	241,494,763	889,470	0.0037	0.9963	90.51
26.5	215,452,299	1,086,560	0.0050	0.9950	90.18
27.5	208,160,222	1,200,476	0.0058	0.9942	89.72
28.5	200,518,439	1,137,380	0.0057	0.9943	89.21
29.5	193,295,122	1,138,575	0.0059	0.9941	88.70
30.5	185,951,680	1,871,916	0.0101	0.9899	88.18
31.5	168,070,671	896,993	0.0053	0.9947	87.29
32.5	159,301,550	918,609	0.0058	0.9942	86.82
33.5	150,317,685	1,419,803	0.0094	0.9906	86.32
34.5	141,454,488	957,523	0.0068	0.9932	85.51
35.5	130,408,054	610,767	0.0047	0.9953	84.93
36.5	118,212,827	917,532	0.0078	0.9922	84.53
37.5	110,064,977	665,121	0.0060	0.9940	83.88
38.5	105,166,708	991,100	0.0094	0.9906	83.37

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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	99,045,871	746,363	0.0075	0.9925	82.58
40.5	90,631,387	674,681	0.0074	0.9926	81.96
41.5	84,233,082	549,386	0.0065	0.9935	81.35
42.5	77,817,408	515,421	0.0066	0.9934	80.82
43.5	75,393,015	712,134	0.0094	0.9906	80.28
44.5	71,513,709	534,158	0.0075	0.9925	79.53
45.5	66,578,431	512,771	0.0077	0.9923	78.93
46.5	51,656,936	380,523	0.0074	0.9926	78.32
47.5	49,342,018	439,060	0.0089	0.9911	77.75
48.5	46,153,593	446,827	0.0097	0.9903	77.06
49.5	42,106,545	400,346	0.0095	0.9905	76.31
50.5	40,656,381	473,924	0.0117	0.9883	75.58
51.5	37,640,874	378,959	0.0101	0.9899	74.70
52.5	34,908,510	339,461	0.0097	0.9903	73.95
53.5	28,892,026	524,774	0.0182	0.9818	73.23
54.5	24,116,013	376,366	0.0156	0.9844	71.90
55.5	20,434,991	344,964	0.0169	0.9831	70.78
56.5	16,244,812	328,568	0.0202	0.9798	69.58
57.5	13,110,053	329,542	0.0251	0.9749	68.18
58.5	11,303,459	273,011	0.0242	0.9758	66.46
59.5	9,644,332	247,133	0.0256	0.9744	64.86
60.5	6,663,781	134,569	0.0202	0.9798	63.20
61.5	5,445,883	127,279	0.0234	0.9766	61.92
62.5	4,106,263	105,980	0.0258	0.9742	60.47
63.5	2,637,971	89,902	0.0341	0.9659	58.91
64.5	724,678	109,890	0.1516	0.8484	56.90
65.5	560,453	15,848	0.0283	0.9717	48.28
66.5	353,411	39,597	0.1120	0.8880	46.91
67.5	271,458	22,476	0.0828	0.9172	41.65
68.5	235,333	12,633	0.0537	0.9463	38.21
69.5	209,659	12,162	0.0580	0.9420	36.15
70.5	194,165	5,901	0.0304	0.9696	34.06
71.5	83,852	20,663	0.2464	0.7536	33.02
72.5	63,188	6,374	0.1009	0.8991	24.88
73.5	56,814	6,490	0.1142	0.8858	22.37
74.5	50,325	8,395	0.1668	0.8332	19.82
75.5	41,930	4,430	0.1057	0.8943	16.51
76.5	2,337	592	0.2535	0.7465	14.77
77.5	1,745	345	0.1979	0.8021	11.02
78.5	1,399		0.0000	1.0000	8.84

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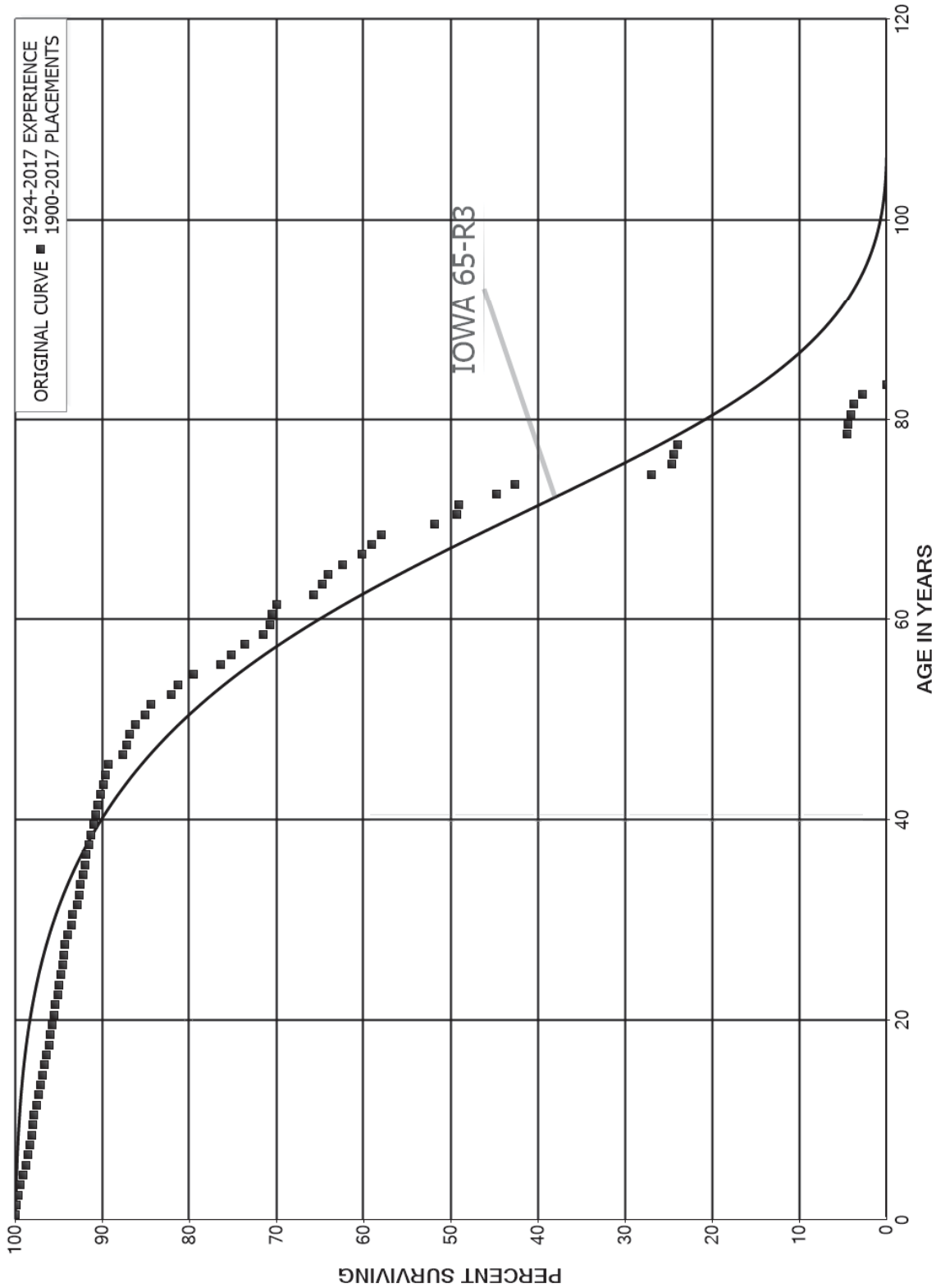
ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,399	446	0.3188	0.6812	8.84
80.5	953		0.0000	1.0000	6.02
81.5	953	588	0.6167	0.3833	6.02
82.5	365	365	1.0000		2.31
83.5					

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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,309,492,557	553,625	0.0004	0.9996	100.00
0.5	1,283,455,568	2,135,504	0.0017	0.9983	99.96
1.5	1,266,213,083	2,043,253	0.0016	0.9984	99.79
2.5	1,133,202,365	3,137,495	0.0028	0.9972	99.63
3.5	1,109,245,605	3,229,657	0.0029	0.9971	99.35
4.5	967,486,570	2,916,640	0.0030	0.9970	99.07
5.5	942,288,832	2,110,446	0.0022	0.9978	98.77
6.5	906,535,975	2,069,831	0.0023	0.9977	98.55
7.5	770,556,503	1,711,827	0.0022	0.9978	98.32
8.5	743,799,355	857,369	0.0012	0.9988	98.10
9.5	715,382,918	1,444,938	0.0020	0.9980	97.99
10.5	669,129,577	1,770,654	0.0026	0.9974	97.79
11.5	655,476,523	1,725,655	0.0026	0.9974	97.53
12.5	636,679,015	1,532,456	0.0024	0.9976	97.28
13.5	617,956,013	1,285,913	0.0021	0.9979	97.04
14.5	595,158,524	1,630,784	0.0027	0.9973	96.84
15.5	579,189,794	975,111	0.0017	0.9983	96.57
16.5	565,648,911	2,127,267	0.0038	0.9962	96.41
17.5	553,801,615	739,352	0.0013	0.9987	96.05
18.5	541,647,463	1,128,419	0.0021	0.9979	95.92
19.5	530,304,124	1,076,094	0.0020	0.9980	95.72
20.5	520,180,441	691,032	0.0013	0.9987	95.53
21.5	511,805,417	2,005,205	0.0039	0.9961	95.40
22.5	496,925,278	665,460	0.0013	0.9987	95.03
23.5	482,597,781	631,028	0.0013	0.9987	94.90
24.5	439,186,556	1,220,266	0.0028	0.9972	94.77
25.5	417,714,057	461,488	0.0011	0.9989	94.51
26.5	392,683,119	516,899	0.0013	0.9987	94.41
27.5	363,380,107	1,097,558	0.0030	0.9970	94.28
28.5	355,283,813	1,721,623	0.0048	0.9952	94.00
29.5	349,868,616	601,554	0.0017	0.9983	93.54
30.5	343,385,931	1,855,347	0.0054	0.9946	93.38
31.5	331,954,248	765,826	0.0023	0.9977	92.88
32.5	328,664,080	588,057	0.0018	0.9982	92.66
33.5	319,378,401	1,087,537	0.0034	0.9966	92.50
34.5	304,465,595	630,686	0.0021	0.9979	92.18
35.5	272,959,405	559,711	0.0021	0.9979	91.99
36.5	217,280,018	755,798	0.0035	0.9965	91.80
37.5	185,822,111	327,500	0.0018	0.9982	91.48
38.5	173,403,208	672,208	0.0039	0.9961	91.32

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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	160,819,937	393,082	0.0024	0.9976	90.97
40.5	150,395,476	351,823	0.0023	0.9977	90.75
41.5	138,715,969	566,220	0.0041	0.9959	90.53
42.5	116,243,426	429,344	0.0037	0.9963	90.16
43.5	112,878,373	220,287	0.0020	0.9980	89.83
44.5	102,211,677	473,370	0.0046	0.9954	89.66
45.5	96,545,110	1,811,466	0.0188	0.9812	89.24
46.5	79,958,667	338,973	0.0042	0.9958	87.57
47.5	75,508,059	355,232	0.0047	0.9953	87.19
48.5	71,632,295	474,721	0.0066	0.9934	86.78
49.5	65,814,976	885,268	0.0135	0.9865	86.21
50.5	63,546,921	520,972	0.0082	0.9918	85.05
51.5	58,984,474	1,566,270	0.0266	0.9734	84.35
52.5	54,707,622	540,389	0.0099	0.9901	82.11
53.5	48,623,185	1,063,399	0.0219	0.9781	81.30
54.5	42,800,178	1,671,341	0.0390	0.9610	79.52
55.5	36,272,232	586,201	0.0162	0.9838	76.42
56.5	30,182,069	609,613	0.0202	0.9798	75.18
57.5	26,401,285	789,760	0.0299	0.9701	73.66
58.5	23,241,991	224,151	0.0096	0.9904	71.46
59.5	20,447,841	73,849	0.0036	0.9964	70.77
60.5	15,813,365	137,127	0.0087	0.9913	70.52
61.5	13,879,260	826,050	0.0595	0.9405	69.90
62.5	11,313,703	180,923	0.0160	0.9840	65.74
63.5	8,501,534	75,609	0.0089	0.9911	64.69
64.5	2,588,454	68,365	0.0264	0.9736	64.12
65.5	2,332,158	84,748	0.0363	0.9637	62.42
66.5	1,931,421	35,119	0.0182	0.9818	60.16
67.5	1,609,284	29,494	0.0183	0.9817	59.06
68.5	1,541,399	162,822	0.1056	0.8944	57.98
69.5	1,372,870	67,008	0.0488	0.9512	51.85
70.5	1,295,453	5,607	0.0043	0.9957	49.32
71.5	244,016	21,766	0.0892	0.9108	49.11
72.5	222,250	10,363	0.0466	0.9534	44.73
73.5	211,887	77,706	0.3667	0.6333	42.64
74.5	134,181	11,662	0.0869	0.9131	27.00
75.5	122,519	1,344	0.0110	0.9890	24.66
76.5	17,074	335	0.0196	0.9804	24.39
77.5	16,739	13,576	0.8110	0.1890	23.91
78.5	3,163	102	0.0323	0.9677	4.52

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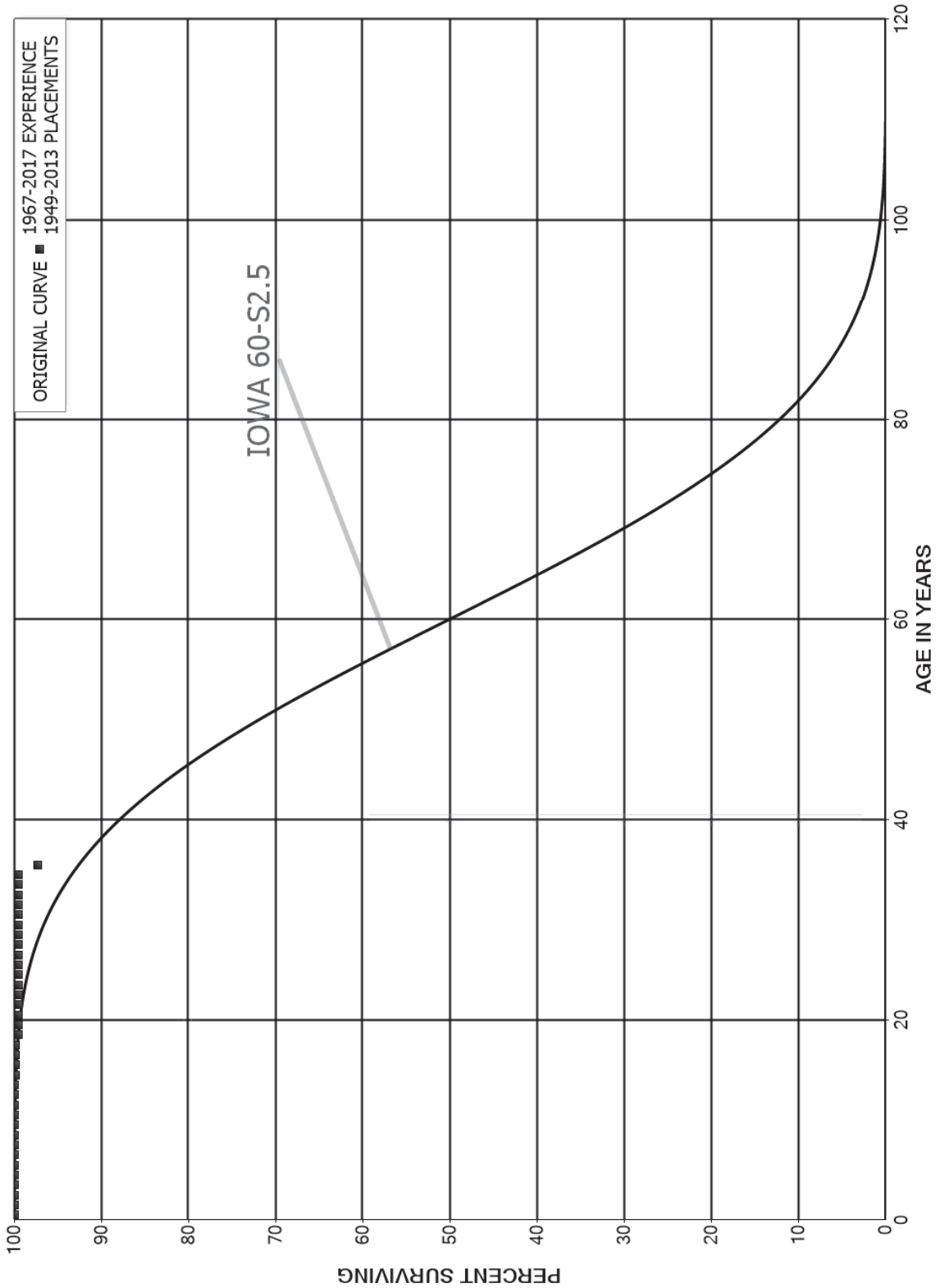
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,061	219	0.0714	0.9286	4.37
80.5	2,843	234	0.0822	0.9178	4.06
81.5	2,609	709	0.2717	0.7283	3.73
82.5	1,900	1,900	1.0000		2.71
83.5					

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ACCOUNT 357 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2013 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,469,790	1,347	0.0004	0.9996	100.00
0.5	3,468,443	1,436	0.0004	0.9996	99.96
1.5	3,467,007		0.0000	1.0000	99.92
2.5	3,476,551		0.0000	1.0000	99.92
3.5	3,476,551		0.0000	1.0000	99.92
4.5	3,459,129		0.0000	1.0000	99.92
5.5	3,397,890	191	0.0001	0.9999	99.92
6.5	3,217,407		0.0000	1.0000	99.91
7.5	3,217,407		0.0000	1.0000	99.91
8.5	3,156,641		0.0000	1.0000	99.91
9.5	3,154,395		0.0000	1.0000	99.91
10.5	3,150,715	0	0.0000	1.0000	99.91
11.5	2,344,767		0.0000	1.0000	99.91
12.5	2,254,693		0.0000	1.0000	99.91
13.5	2,297,629	1,815	0.0008	0.9992	99.91
14.5	2,295,814		0.0000	1.0000	99.84
15.5	2,295,184		0.0000	1.0000	99.84
16.5	1,945,752		0.0000	1.0000	99.84
17.5	1,952,658	6,906	0.0035	0.9965	99.84
18.5	1,940,298		0.0000	1.0000	99.48
19.5	1,940,298		0.0000	1.0000	99.48
20.5	101,635		0.0000	1.0000	99.48
21.5	101,635		0.0000	1.0000	99.48
22.5	101,635		0.0000	1.0000	99.48
23.5	101,635		0.0000	1.0000	99.48
24.5	101,635		0.0000	1.0000	99.48
25.5	101,635		0.0000	1.0000	99.48
26.5	101,635		0.0000	1.0000	99.48
27.5	100,228		0.0000	1.0000	99.48
28.5	100,228		0.0000	1.0000	99.48
29.5	100,228		0.0000	1.0000	99.48
30.5	100,228		0.0000	1.0000	99.48
31.5	100,228		0.0000	1.0000	99.48
32.5	100,228		0.0000	1.0000	99.48
33.5	100,228		0.0000	1.0000	99.48
34.5	100,228	2,207	0.0220	0.9780	99.48
35.5	98,022		0.0000	1.0000	97.29
36.5	98,022		0.0000	1.0000	97.29
37.5	98,022		0.0000	1.0000	97.29
38.5	98,022		0.0000	1.0000	97.29

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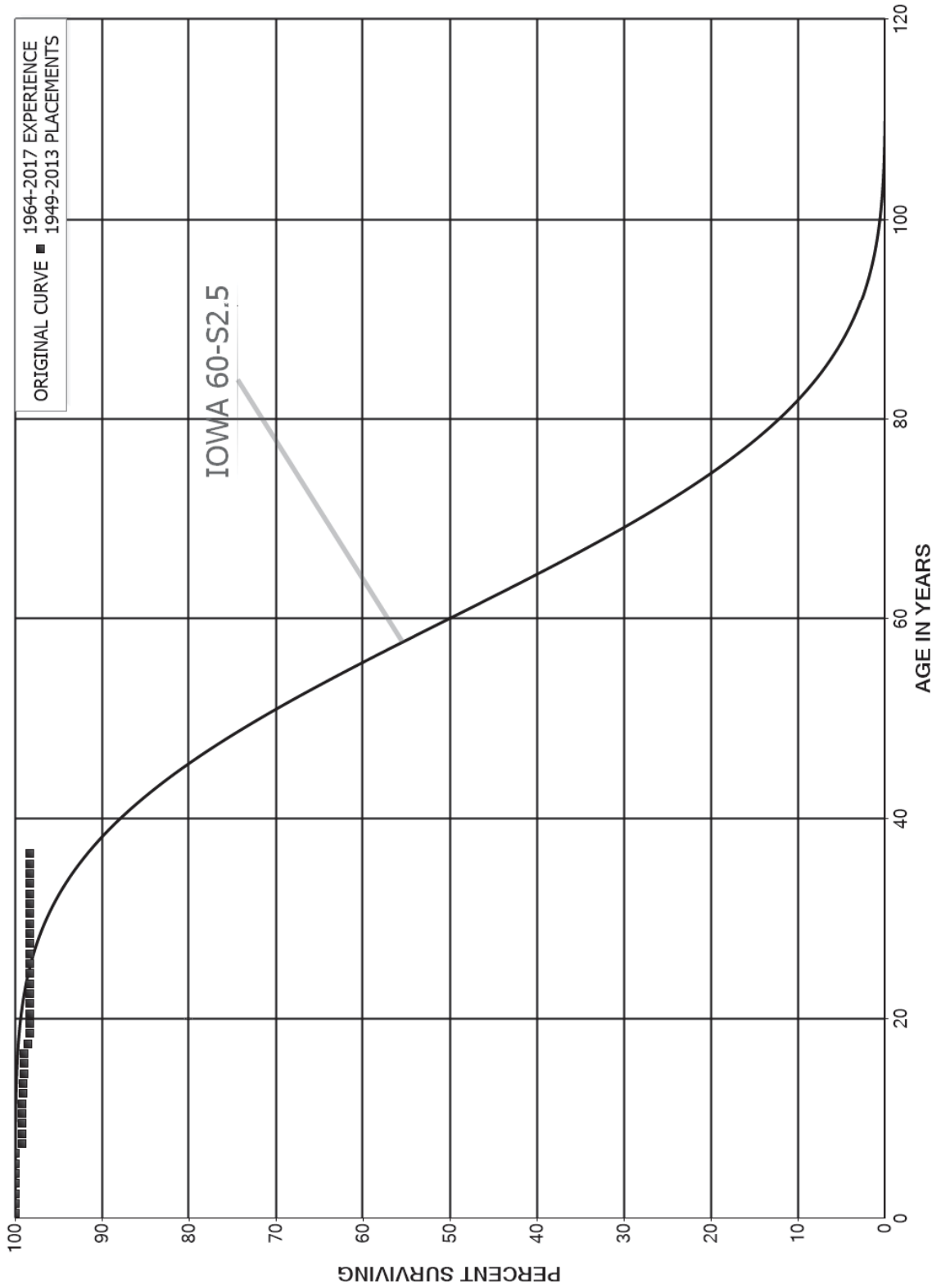
ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2013 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	98,022		0.0000	1.0000	97.29
40.5	81,696		0.0000	1.0000	97.29
41.5	81,696		0.0000	1.0000	97.29
42.5	81,696		0.0000	1.0000	97.29
43.5	81,696		0.0000	1.0000	97.29
44.5	81,696		0.0000	1.0000	97.29
45.5	81,696		0.0000	1.0000	97.29
46.5	81,696		0.0000	1.0000	97.29
47.5	81,696		0.0000	1.0000	97.29
48.5	81,696		0.0000	1.0000	97.29
49.5	75,325		0.0000	1.0000	97.29
50.5	57,415		0.0000	1.0000	97.29
51.5	57,415		0.0000	1.0000	97.29
52.5	57,415		0.0000	1.0000	97.29
53.5	47,054		0.0000	1.0000	97.29
54.5	47,054		0.0000	1.0000	97.29
55.5	47,054		0.0000	1.0000	97.29
56.5	47,054		0.0000	1.0000	97.29
57.5	46,066		0.0000	1.0000	97.29
58.5	46,066		0.0000	1.0000	97.29
59.5	46,066		0.0000	1.0000	97.29
60.5	46,066		0.0000	1.0000	97.29
61.5	46,066		0.0000	1.0000	97.29
62.5	44,934		0.0000	1.0000	97.29
63.5	44,934		0.0000	1.0000	97.29
64.5					97.29

PACIFICORP
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2013 EXPERIENCE BAND 1964-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,438,283		0.0000	1.0000	100.00
0.5	8,003,005		0.0000	1.0000	100.00
1.5	8,003,005		0.0000	1.0000	100.00
2.5	8,003,005		0.0000	1.0000	100.00
3.5	8,067,711		0.0000	1.0000	100.00
4.5	8,059,717		0.0000	1.0000	100.00
5.5	8,043,346		0.0000	1.0000	100.00
6.5	7,507,452	60,838	0.0081	0.9919	100.00
7.5	7,446,614		0.0000	1.0000	99.19
8.5	7,484,001	3,620	0.0005	0.9995	99.19
9.5	7,440,832		0.0000	1.0000	99.14
10.5	7,371,699		0.0000	1.0000	99.14
11.5	4,250,076	5,601	0.0013	0.9987	99.14
12.5	4,088,206		0.0000	1.0000	99.01
13.5	4,088,206	616	0.0002	0.9998	99.01
14.5	4,092,237		0.0000	1.0000	99.00
15.5	4,092,237		0.0000	1.0000	99.00
16.5	2,896,751	14,631	0.0051	0.9949	99.00
17.5	2,394,392	4,646	0.0019	0.9981	98.50
18.5	2,364,182		0.0000	1.0000	98.30
19.5	2,364,182		0.0000	1.0000	98.30
20.5	1,184,063		0.0000	1.0000	98.30
21.5	1,184,063		0.0000	1.0000	98.30
22.5	1,135,933		0.0000	1.0000	98.30
23.5	1,135,933		0.0000	1.0000	98.30
24.5	1,135,933		0.0000	1.0000	98.30
25.5	1,129,812		0.0000	1.0000	98.30
26.5	1,129,812		0.0000	1.0000	98.30
27.5	1,087,552		0.0000	1.0000	98.30
28.5	1,087,552		0.0000	1.0000	98.30
29.5	1,087,552		0.0000	1.0000	98.30
30.5	1,087,552		0.0000	1.0000	98.30
31.5	1,087,552		0.0000	1.0000	98.30
32.5	1,087,552		0.0000	1.0000	98.30
33.5	1,087,552		0.0000	1.0000	98.30
34.5	1,087,552		0.0000	1.0000	98.30
35.5	1,087,552		0.0000	1.0000	98.30
36.5	775,628		0.0000	1.0000	98.30
37.5	775,628		0.0000	1.0000	98.30
38.5	775,628		0.0000	1.0000	98.30

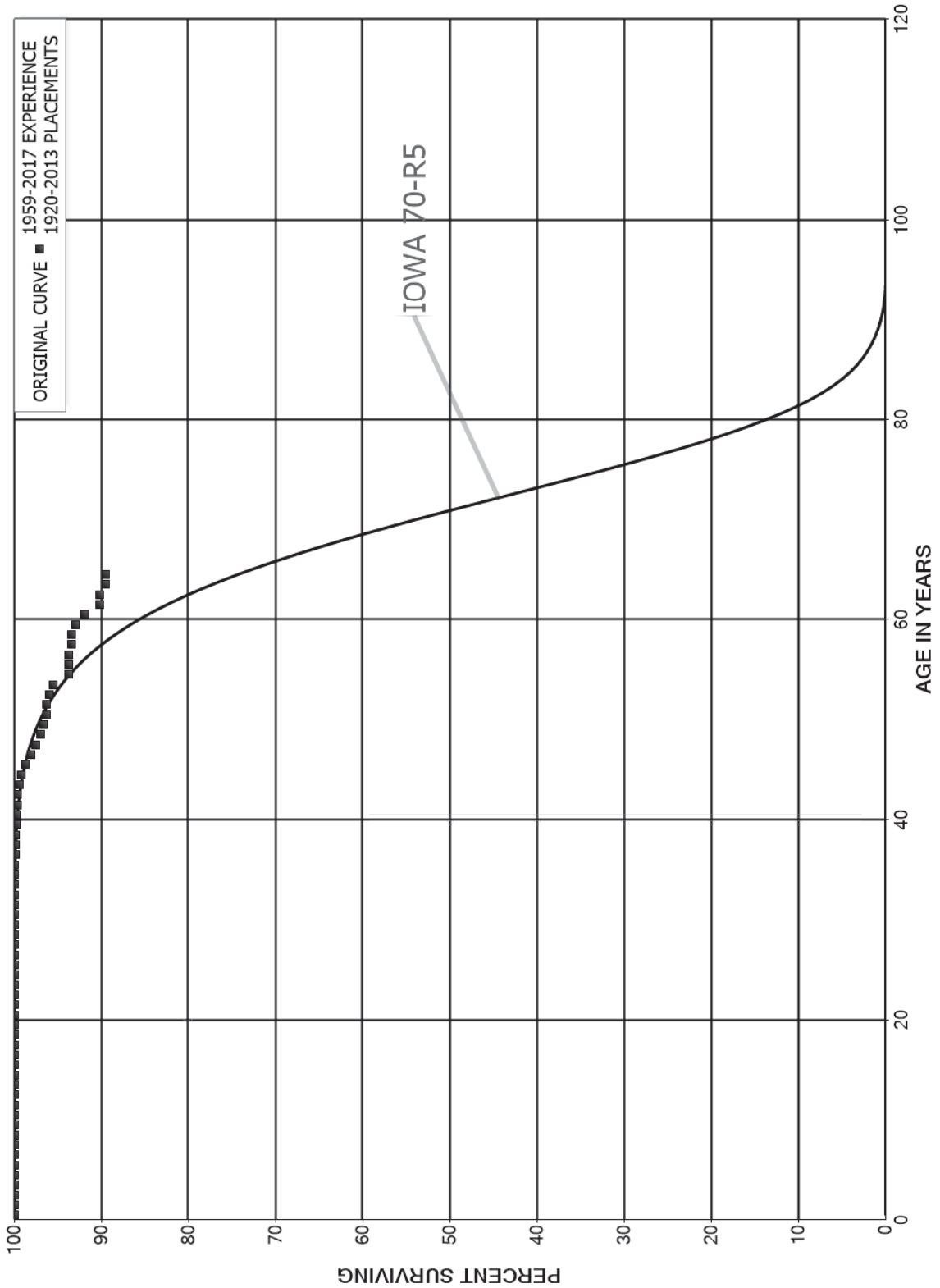
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ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2013			EXPERIENCE BAND 1964-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	775,628		0.0000	1.0000	98.30
40.5	606,581		0.0000	1.0000	98.30
41.5	606,581		0.0000	1.0000	98.30
42.5	606,581		0.0000	1.0000	98.30
43.5	606,581		0.0000	1.0000	98.30
44.5	606,581		0.0000	1.0000	98.30
45.5	463,480		0.0000	1.0000	98.30
46.5	463,480		0.0000	1.0000	98.30
47.5	463,480		0.0000	1.0000	98.30
48.5	463,480		0.0000	1.0000	98.30
49.5	463,480		0.0000	1.0000	98.30
50.5	417,428		0.0000	1.0000	98.30
51.5	417,428		0.0000	1.0000	98.30
52.5	417,428		0.0000	1.0000	98.30
53.5	104,887		0.0000	1.0000	98.30
54.5	104,887		0.0000	1.0000	98.30
55.5	104,887		0.0000	1.0000	98.30
56.5	104,887		0.0000	1.0000	98.30
57.5	49,887		0.0000	1.0000	98.30
58.5	49,887		0.0000	1.0000	98.30
59.5	49,887		0.0000	1.0000	98.30
60.5	49,887		0.0000	1.0000	98.30
61.5	49,887		0.0000	1.0000	98.30
62.5	21,721		0.0000	1.0000	98.30
63.5	21,721		0.0000	1.0000	98.30
64.5					98.30

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ACCOUNT 359 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013 EXPERIENCE BAND 1959-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,847,891		0.0000	1.0000	100.00
0.5	11,849,067		0.0000	1.0000	100.00
1.5	11,849,433	426	0.0000	1.0000	100.00
2.5	11,848,393		0.0000	1.0000	100.00
3.5	11,853,148		0.0000	1.0000	100.00
4.5	11,847,638		0.0000	1.0000	100.00
5.5	11,550,663		0.0000	1.0000	100.00
6.5	11,549,368		0.0000	1.0000	100.00
7.5	11,499,578	73	0.0000	1.0000	100.00
8.5	11,407,934	687	0.0001	0.9999	100.00
9.5	11,398,311		0.0000	1.0000	99.99
10.5	11,396,071		0.0000	1.0000	99.99
11.5	11,300,392		0.0000	1.0000	99.99
12.5	11,283,799		0.0000	1.0000	99.99
13.5	11,281,452		0.0000	1.0000	99.99
14.5	11,251,849		0.0000	1.0000	99.99
15.5	11,155,257	22	0.0000	1.0000	99.99
16.5	10,868,943		0.0000	1.0000	99.99
17.5	10,858,637		0.0000	1.0000	99.99
18.5	10,837,619		0.0000	1.0000	99.99
19.5	10,827,561	34	0.0000	1.0000	99.99
20.5	10,774,217	298	0.0000	1.0000	99.99
21.5	10,774,283	331	0.0000	1.0000	99.99
22.5	10,750,411	120	0.0000	1.0000	99.98
23.5	8,526,698	300	0.0000	1.0000	99.98
24.5	3,664,901	372	0.0001	0.9999	99.98
25.5	2,327,287	235	0.0001	0.9999	99.97
26.5	2,327,053	102	0.0000	1.0000	99.96
27.5	2,326,951		0.0000	1.0000	99.95
28.5	2,326,951		0.0000	1.0000	99.95
29.5	2,326,951	168	0.0001	0.9999	99.95
30.5	2,017,127	727	0.0004	0.9996	99.95
31.5	1,951,687		0.0000	1.0000	99.91
32.5	1,919,788		0.0000	1.0000	99.91
33.5	1,870,982		0.0000	1.0000	99.91
34.5	1,757,062		0.0000	1.0000	99.91
35.5	1,757,062	769	0.0004	0.9996	99.91
36.5	265,241		0.0000	1.0000	99.87
37.5	265,241		0.0000	1.0000	99.87
38.5	254,977	274	0.0011	0.9989	99.87

PACIFICORP

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013 EXPERIENCE BAND 1959-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	254,703		0.0000	1.0000	99.76
40.5	254,703	364	0.0014	0.9986	99.76
41.5	254,339		0.0000	1.0000	99.62
42.5	254,339	652	0.0026	0.9974	99.62
43.5	253,687	601	0.0024	0.9976	99.36
44.5	253,086	1,120	0.0044	0.9956	99.13
45.5	251,966	1,515	0.0060	0.9940	98.69
46.5	250,451	1,542	0.0062	0.9938	98.09
47.5	248,909	1,380	0.0055	0.9945	97.49
48.5	247,529	939	0.0038	0.9962	96.95
49.5	238,676	618	0.0026	0.9974	96.58
50.5	238,058	240	0.0010	0.9990	96.33
51.5	237,817	840	0.0035	0.9965	96.24
52.5	216,794	800	0.0037	0.9963	95.90
53.5	210,142	4,071	0.0194	0.9806	95.54
54.5	187,268		0.0000	1.0000	93.69
55.5	151,773		0.0000	1.0000	93.69
56.5	150,152	535	0.0036	0.9964	93.69
57.5	143,532		0.0000	1.0000	93.36
58.5	140,238	637	0.0045	0.9955	93.36
59.5	139,363	1,438	0.0103	0.9897	92.93
60.5	136,372	2,657	0.0195	0.9805	91.97
61.5	131,819		0.0000	1.0000	90.18
62.5	127,905	965	0.0075	0.9925	90.18
63.5	123,669		0.0000	1.0000	89.50
64.5	84,214		0.0000	1.0000	89.50
65.5	76,303	109	0.0014	0.9986	89.50
66.5	73,583	265	0.0036	0.9964	89.37
67.5	64,760		0.0000	1.0000	89.05
68.5	63,542	193	0.0030	0.9970	89.05
69.5	63,349		0.0000	1.0000	88.78
70.5	63,349		0.0000	1.0000	88.78
71.5	5,549	257	0.0463	0.9537	88.78
72.5	5,292		0.0000	1.0000	84.67
73.5	5,292		0.0000	1.0000	84.67
74.5	5,292		0.0000	1.0000	84.67
75.5	3,675		0.0000	1.0000	84.67
76.5	3,675		0.0000	1.0000	84.67
77.5	1,305		0.0000	1.0000	84.67
78.5	1,305		0.0000	1.0000	84.67

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ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

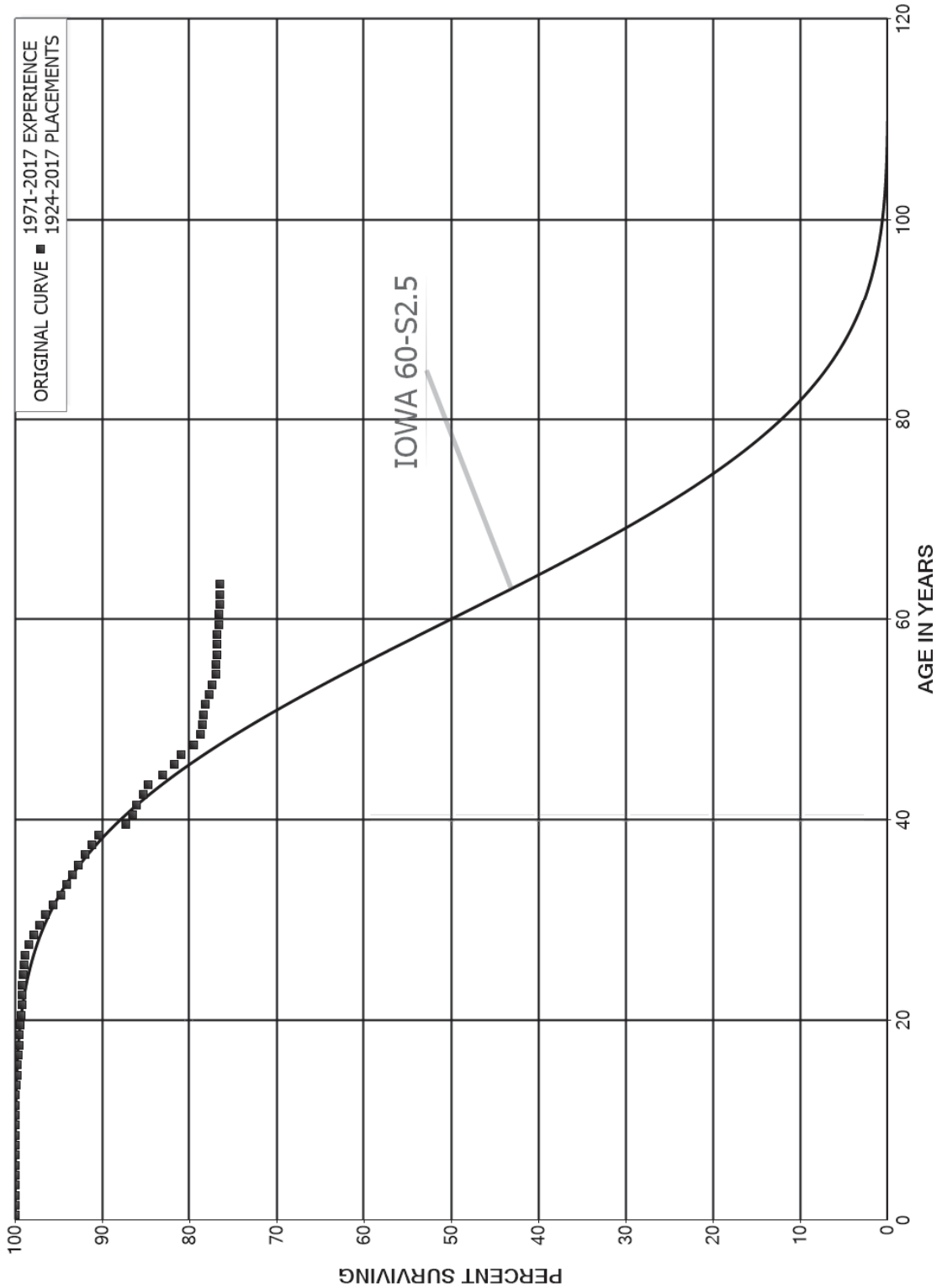
PLACEMENT BAND 1920-2013 EXPERIENCE BAND 1959-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,305		0.0000	1.0000	84.67
80.5	1,305		0.0000	1.0000	84.67
81.5	1,305		0.0000	1.0000	84.67
82.5	125	125	1.0000		84.67
83.5					

DISTRIBUTION AND GENERAL PLANT

OREGON PROPERTY

PACIFICORP
OREGON PROPERTY
ACCOUNT 360.2 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 360.2 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,818,886		0.0000	1.0000	100.00
0.5	3,616,849		0.0000	1.0000	100.00
1.5	3,599,444		0.0000	1.0000	100.00
2.5	3,663,356		0.0000	1.0000	100.00
3.5	3,704,041		0.0000	1.0000	100.00
4.5	3,717,797		0.0000	1.0000	100.00
5.5	3,686,965		0.0000	1.0000	100.00
6.5	3,590,981		0.0000	1.0000	100.00
7.5	3,445,259	724	0.0002	0.9998	100.00
8.5	3,015,907	413	0.0001	0.9999	99.98
9.5	2,994,913	1,282	0.0004	0.9996	99.97
10.5	3,011,956	580	0.0002	0.9998	99.92
11.5	3,048,103	401	0.0001	0.9999	99.90
12.5	3,068,150	1,700	0.0006	0.9994	99.89
13.5	3,105,534	2,251	0.0007	0.9993	99.83
14.5	3,146,433	2,882	0.0009	0.9991	99.76
15.5	3,167,973	2,484	0.0008	0.9992	99.67
16.5	3,277,309	1,297	0.0004	0.9996	99.59
17.5	3,297,131	1,804	0.0005	0.9995	99.55
18.5	3,316,411	3,882	0.0012	0.9988	99.50
19.5	3,278,612	3,420	0.0010	0.9990	99.38
20.5	3,268,305	3,770	0.0012	0.9988	99.28
21.5	3,279,364	1,431	0.0004	0.9996	99.16
22.5	3,251,388		0.0000	1.0000	99.12
23.5	3,263,858	104	0.0000	1.0000	99.12
24.5	3,355,048	4,935	0.0015	0.9985	99.12
25.5	3,335,574	4,419	0.0013	0.9987	98.97
26.5	3,780,857	17,350	0.0046	0.9954	98.84
27.5	3,756,290	21,559	0.0057	0.9943	98.39
28.5	3,660,245	24,597	0.0067	0.9933	97.82
29.5	3,588,008	24,970	0.0070	0.9930	97.17
30.5	3,502,896	33,131	0.0095	0.9905	96.49
31.5	2,790,257	25,137	0.0090	0.9910	95.58
32.5	2,765,120	18,926	0.0068	0.9932	94.72
33.5	2,746,195	18,149	0.0066	0.9934	94.07
34.5	2,690,821	22,327	0.0083	0.9917	93.45
35.5	2,604,963	21,423	0.0082	0.9918	92.67
36.5	2,527,618	20,474	0.0081	0.9919	91.91
37.5	2,466,939	21,047	0.0085	0.9915	91.16
38.5	2,399,339	82,327	0.0343	0.9657	90.39

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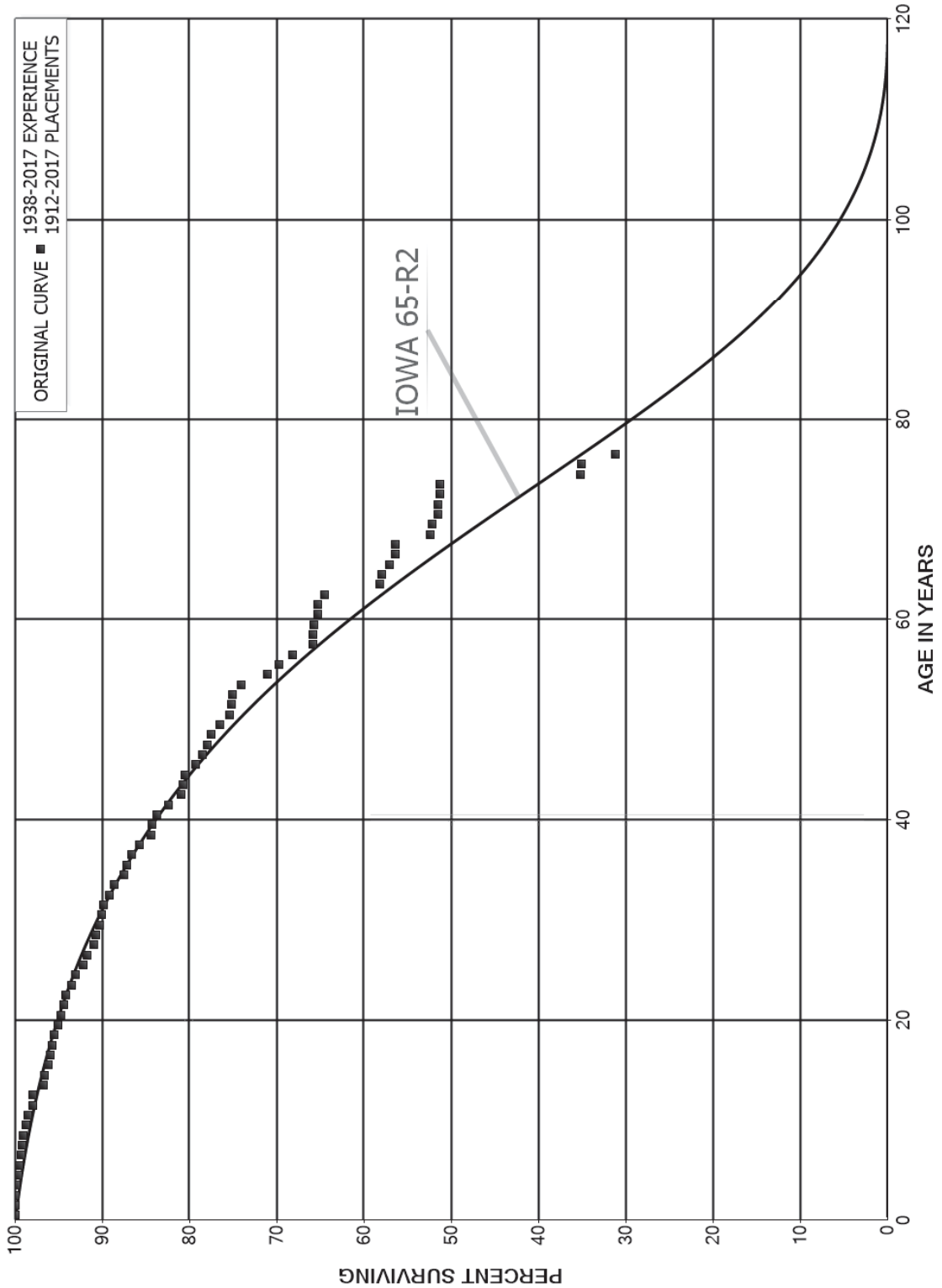
ACCOUNT 360.2 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,266,294	19,035	0.0084	0.9916	87.28
40.5	2,200,584	11,067	0.0050	0.9950	86.55
41.5	2,134,357	20,336	0.0095	0.9905	86.12
42.5	1,965,598	14,234	0.0072	0.9928	85.30
43.5	1,786,523	33,838	0.0189	0.9811	84.68
44.5	1,600,636	25,905	0.0162	0.9838	83.07
45.5	1,441,838	13,527	0.0094	0.9906	81.73
46.5	1,351,640	23,832	0.0176	0.9824	80.96
47.5	1,265,116	13,132	0.0104	0.9896	79.54
48.5	1,210,602	2,368	0.0020	0.9980	78.71
49.5	1,096,564	2,871	0.0026	0.9974	78.56
50.5	957,419	2,500	0.0026	0.9974	78.35
51.5	828,687	4,104	0.0050	0.9950	78.15
52.5	719,043	3,127	0.0043	0.9957	77.76
53.5	645,394	4,288	0.0066	0.9934	77.42
54.5	608,300		0.0000	1.0000	76.91
55.5	574,931	275	0.0005	0.9995	76.91
56.5	549,686	437	0.0008	0.9992	76.87
57.5	534,778	70	0.0001	0.9999	76.81
58.5	500,343	900	0.0018	0.9982	76.80
59.5	481,866	213	0.0004	0.9996	76.66
60.5	445,069	486	0.0011	0.9989	76.63
61.5	405,537		0.0000	1.0000	76.54
62.5	384,241		0.0000	1.0000	76.54
63.5	276,709		0.0000	1.0000	76.54
64.5	226,860		0.0000	1.0000	76.54
65.5	206,051		0.0000	1.0000	76.54
66.5	194,332		0.0000	1.0000	76.54
67.5	182,276		0.0000	1.0000	76.54
68.5	156,381		0.0000	1.0000	76.54
69.5	139,302		0.0000	1.0000	76.54
70.5	115,257		0.0000	1.0000	76.54
71.5	12,862		0.0000	1.0000	76.54
72.5	12,862		0.0000	1.0000	76.54
73.5	12,862		0.0000	1.0000	76.54
74.5	12,862		0.0000	1.0000	76.54
75.5	12,862	12,862	1.0000		76.54
76.5					

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OREGON PROPERTY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2017 EXPERIENCE BAND 1938-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,629,147	1,111	0.0000	1.0000	100.00
0.5	32,316,142	27,897	0.0009	0.9991	100.00
1.5	30,876,809	2,920	0.0001	0.9999	99.91
2.5	28,997,502	34,163	0.0012	0.9988	99.90
3.5	26,828,796	32,529	0.0012	0.9988	99.78
4.5	25,441,239	45,899	0.0018	0.9982	99.66
5.5	23,890,537	40,328	0.0017	0.9983	99.48
6.5	22,013,939	19,732	0.0009	0.9991	99.31
7.5	19,786,765	41,139	0.0021	0.9979	99.23
8.5	17,018,264	42,021	0.0025	0.9975	99.02
9.5	15,638,365	45,478	0.0029	0.9971	98.77
10.5	14,336,681	70,682	0.0049	0.9951	98.49
11.5	12,959,444	11,458	0.0009	0.9991	98.00
12.5	11,586,968	137,642	0.0119	0.9881	97.92
13.5	11,363,708	13,114	0.0012	0.9988	96.75
14.5	11,315,287	50,386	0.0045	0.9955	96.64
15.5	11,200,674	26,317	0.0023	0.9977	96.21
16.5	11,129,468	26,123	0.0023	0.9977	95.98
17.5	10,960,432	26,219	0.0024	0.9976	95.76
18.5	10,855,990	54,133	0.0050	0.9950	95.53
19.5	10,500,788	40,061	0.0038	0.9962	95.05
20.5	10,179,879	28,614	0.0028	0.9972	94.69
21.5	10,026,756	27,674	0.0028	0.9972	94.42
22.5	8,677,831	59,289	0.0068	0.9932	94.16
23.5	6,136,823	32,032	0.0052	0.9948	93.52
24.5	5,131,605	48,625	0.0095	0.9905	93.03
25.5	3,645,465	16,069	0.0044	0.9956	92.15
26.5	3,390,737	29,075	0.0086	0.9914	91.74
27.5	2,769,108	8,600	0.0031	0.9969	90.96
28.5	2,657,849	10,095	0.0038	0.9962	90.68
29.5	2,445,383	6,514	0.0027	0.9973	90.33
30.5	2,334,142	7,952	0.0034	0.9966	90.09
31.5	2,078,006	13,330	0.0064	0.9936	89.78
32.5	1,986,335	12,648	0.0064	0.9936	89.21
33.5	1,956,733	25,840	0.0132	0.9868	88.64
34.5	1,907,121	5,389	0.0028	0.9972	87.47
35.5	1,872,141	13,538	0.0072	0.9928	87.22
36.5	1,755,651	18,236	0.0104	0.9896	86.59
37.5	1,617,257	23,571	0.0146	0.9854	85.69
38.5	1,546,345	3,625	0.0023	0.9977	84.44

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017 EXPERIENCE BAND 1938-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,484,172	8,565	0.0058	0.9942	84.24
40.5	1,364,335	23,026	0.0169	0.9831	83.76
41.5	1,237,513	21,190	0.0171	0.9829	82.35
42.5	1,138,305	2,511	0.0022	0.9978	80.93
43.5	1,013,262	3,771	0.0037	0.9963	80.76
44.5	989,760	14,240	0.0144	0.9856	80.46
45.5	926,406	8,988	0.0097	0.9903	79.30
46.5	904,643	6,057	0.0067	0.9933	78.53
47.5	865,337	5,958	0.0069	0.9931	78.00
48.5	795,853	10,153	0.0128	0.9872	77.47
49.5	734,853	10,561	0.0144	0.9856	76.48
50.5	685,231	1,985	0.0029	0.9971	75.38
51.5	614,702	913	0.0015	0.9985	75.16
52.5	582,651	7,724	0.0133	0.9867	75.05
53.5	506,186	20,400	0.0403	0.9597	74.05
54.5	466,894	8,991	0.0193	0.9807	71.07
55.5	419,595	8,894	0.0212	0.9788	69.70
56.5	396,034	13,568	0.0343	0.9657	68.22
57.5	368,932		0.0000	1.0000	65.89
58.5	343,657	1,084	0.0032	0.9968	65.89
59.5	299,319	1,721	0.0057	0.9943	65.68
60.5	253,388		0.0000	1.0000	65.30
61.5	227,556	2,886	0.0127	0.9873	65.30
62.5	190,227	18,660	0.0981	0.9019	64.47
63.5	158,695	406	0.0026	0.9974	58.15
64.5	136,433	2,098	0.0154	0.9846	58.00
65.5	125,622	1,675	0.0133	0.9867	57.11
66.5	93,690		0.0000	1.0000	56.35
67.5	83,173	5,909	0.0710	0.9290	56.35
68.5	71,919	252	0.0035	0.9965	52.34
69.5	71,667	898	0.0125	0.9875	52.16
70.5	63,924		0.0000	1.0000	51.51
71.5	63,605	238	0.0037	0.9963	51.51
72.5	63,367		0.0000	1.0000	51.31
73.5	63,344	19,891	0.3140	0.6860	51.31
74.5	43,453	181	0.0042	0.9958	35.20
75.5	41,999	4,692	0.1117	0.8883	35.05
76.5	36,910		0.0000	1.0000	31.14
77.5	35,835		0.0000	1.0000	31.14
78.5	35,206		0.0000	1.0000	31.14

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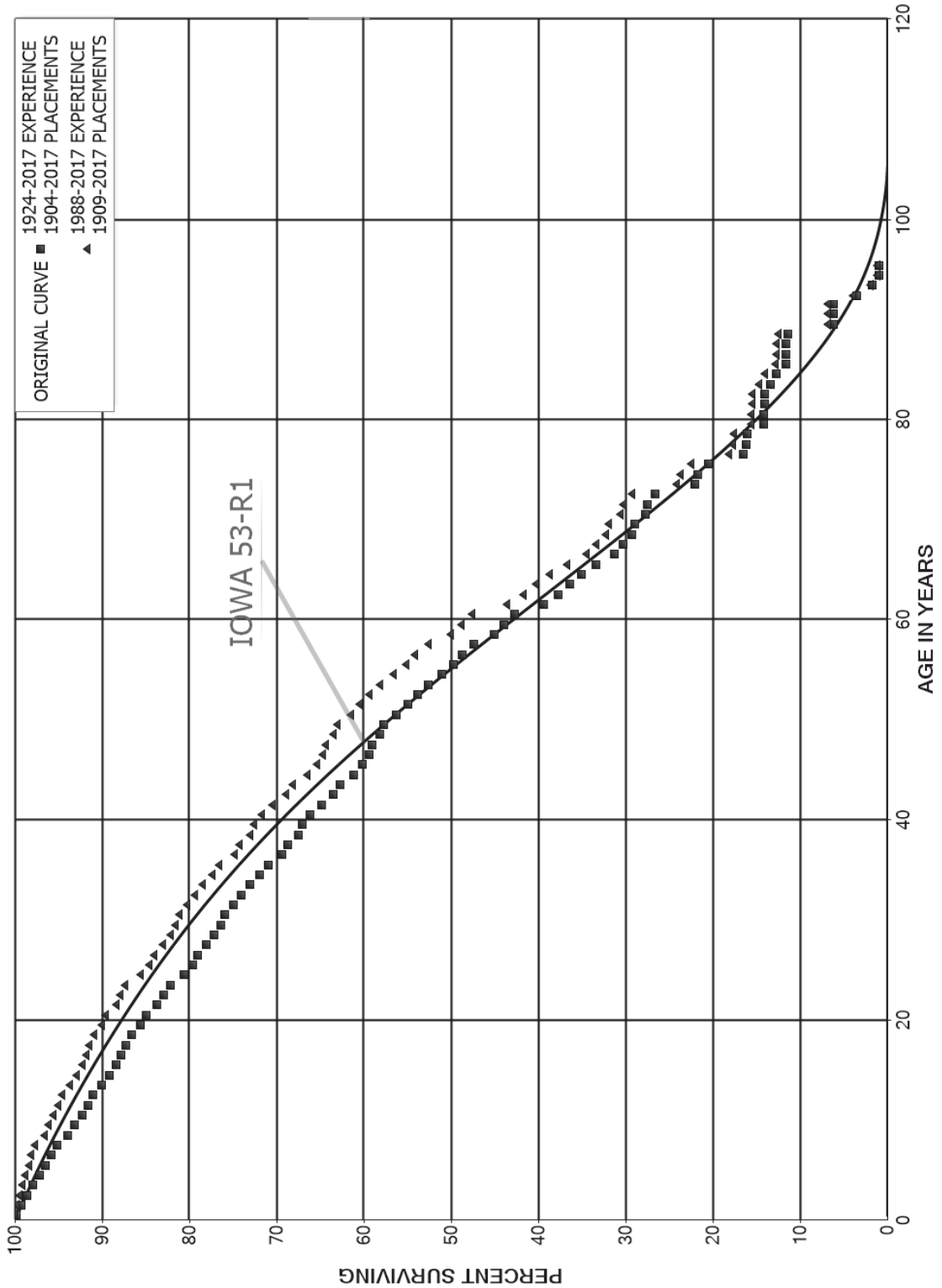
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017 EXPERIENCE BAND 1938-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	35,128		0.0000	1.0000	31.14
80.5	35,128		0.0000	1.0000	31.14
81.5	35,052	288	0.0082	0.9918	31.14
82.5	34,765		0.0000	1.0000	30.88
83.5	34,765		0.0000	1.0000	30.88
84.5	34,765	244	0.0070	0.9930	30.88
85.5	32,973		0.0000	1.0000	30.67
86.5	32,973		0.0000	1.0000	30.67
87.5	27,732		0.0000	1.0000	30.67
88.5	26,965		0.0000	1.0000	30.67
89.5	26,906		0.0000	1.0000	30.67
90.5	26,906		0.0000	1.0000	30.67
91.5	26,906		0.0000	1.0000	30.67
92.5	26,906		0.0000	1.0000	30.67
93.5	26,906	26,906	1.0000		30.67
94.5					

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	320,218,304	568,635	0.0018	0.9982	100.00
0.5	306,644,830	1,722,002	0.0056	0.9944	99.82
1.5	296,556,991	1,965,186	0.0066	0.9934	99.26
2.5	281,505,120	2,017,834	0.0072	0.9928	98.60
3.5	268,856,150	1,909,618	0.0071	0.9929	97.90
4.5	257,279,322	1,819,666	0.0071	0.9929	97.20
5.5	245,547,818	1,661,820	0.0068	0.9932	96.51
6.5	233,067,300	1,723,298	0.0074	0.9926	95.86
7.5	217,726,046	2,884,421	0.0132	0.9868	95.15
8.5	204,033,741	1,593,395	0.0078	0.9922	93.89
9.5	195,278,882	1,721,593	0.0088	0.9912	93.16
10.5	187,735,628	1,433,166	0.0076	0.9924	92.34
11.5	176,466,543	1,177,334	0.0067	0.9933	91.63
12.5	167,688,434	1,821,718	0.0109	0.9891	91.02
13.5	163,945,003	1,548,001	0.0094	0.9906	90.03
14.5	159,508,944	1,325,400	0.0083	0.9917	89.18
15.5	156,423,983	1,114,222	0.0071	0.9929	88.44
16.5	153,037,507	893,473	0.0058	0.9942	87.81
17.5	149,839,144	1,227,621	0.0082	0.9918	87.30
18.5	144,352,451	1,648,078	0.0114	0.9886	86.58
19.5	136,775,505	1,062,848	0.0078	0.9922	85.59
20.5	131,002,313	1,861,090	0.0142	0.9858	84.93
21.5	125,340,775	1,114,724	0.0089	0.9911	83.72
22.5	113,718,065	1,109,062	0.0098	0.9902	82.98
23.5	105,098,368	1,929,808	0.0184	0.9816	82.17
24.5	96,271,946	1,203,294	0.0125	0.9875	80.66
25.5	80,498,007	597,638	0.0074	0.9926	79.65
26.5	72,356,725	878,641	0.0121	0.9879	79.06
27.5	65,804,829	806,028	0.0122	0.9878	78.10
28.5	61,696,030	588,064	0.0095	0.9905	77.14
29.5	59,348,816	395,410	0.0067	0.9933	76.41
30.5	58,493,685	731,812	0.0125	0.9875	75.90
31.5	56,702,493	633,627	0.0112	0.9888	74.95
32.5	55,772,144	754,124	0.0135	0.9865	74.11
33.5	54,864,844	834,295	0.0152	0.9848	73.11
34.5	53,178,208	753,060	0.0142	0.9858	72.00
35.5	50,033,516	1,134,169	0.0227	0.9773	70.98
36.5	45,344,682	439,997	0.0097	0.9903	69.37
37.5	40,176,380	682,791	0.0170	0.9830	68.70
38.5	38,384,913	294,781	0.0077	0.9923	67.53

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	36,668,100	441,692	0.0120	0.9880	67.01
40.5	33,860,737	686,452	0.0203	0.9797	66.20
41.5	30,880,508	667,682	0.0216	0.9784	64.86
42.5	27,963,281	330,595	0.0118	0.9882	63.46
43.5	25,596,056	610,975	0.0239	0.9761	62.71
44.5	23,692,211	408,958	0.0173	0.9827	61.21
45.5	22,080,887	263,211	0.0119	0.9881	60.16
46.5	21,317,414	152,787	0.0072	0.9928	59.44
47.5	19,769,217	286,794	0.0145	0.9855	59.01
48.5	18,330,071	143,454	0.0078	0.9922	58.16
49.5	16,751,864	418,794	0.0250	0.9750	57.70
50.5	15,069,680	334,642	0.0222	0.9778	56.26
51.5	13,752,739	303,894	0.0221	0.9779	55.01
52.5	12,475,611	276,686	0.0222	0.9778	53.79
53.5	10,989,397	327,389	0.0298	0.9702	52.60
54.5	10,079,666	248,628	0.0247	0.9753	51.03
55.5	9,134,764	185,016	0.0203	0.9797	49.78
56.5	7,667,339	221,618	0.0289	0.9711	48.77
57.5	6,902,409	334,800	0.0485	0.9515	47.36
58.5	5,846,180	148,252	0.0254	0.9746	45.06
59.5	5,005,792	131,864	0.0263	0.9737	43.92
60.5	4,298,095	339,564	0.0790	0.9210	42.76
61.5	3,553,250	147,611	0.0415	0.9585	39.38
62.5	2,852,666	101,435	0.0356	0.9644	37.75
63.5	2,535,030	91,224	0.0360	0.9640	36.40
64.5	2,198,205	109,081	0.0496	0.9504	35.09
65.5	1,789,238	110,870	0.0620	0.9380	33.35
66.5	1,476,240	45,681	0.0309	0.9691	31.29
67.5	1,097,129	37,785	0.0344	0.9656	30.32
68.5	751,213	7,864	0.0105	0.9895	29.27
69.5	615,708	25,243	0.0410	0.9590	28.97
70.5	538,736	4,579	0.0085	0.9915	27.78
71.5	498,196	17,220	0.0346	0.9654	27.54
72.5	452,224	77,600	0.1716	0.8284	26.59
73.5	361,398	5,815	0.0161	0.9839	22.03
74.5	351,632	18,559	0.0528	0.9472	21.67
75.5	297,528	57,634	0.1937	0.8063	20.53
76.5	235,991	5,804	0.0246	0.9754	16.55
77.5	205,636	1,690	0.0082	0.9918	16.15
78.5	198,719	22,780	0.1146	0.8854	16.01

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	170,063	62	0.0004	0.9996	14.18
80.5	169,919	902	0.0053	0.9947	14.17
81.5	168,111	327	0.0019	0.9981	14.10
82.5	167,784	8,402	0.0501	0.9499	14.07
83.5	150,628	6,616	0.0439	0.9561	13.37
84.5	144,012	12,729	0.0884	0.9116	12.78
85.5	131,283	665	0.0051	0.9949	11.65
86.5	130,618	119	0.0009	0.9991	11.59
87.5	116,917	2,239	0.0192	0.9808	11.58
88.5	103,521	47,298	0.4569	0.5431	11.36
89.5	46,545	332	0.0071	0.9929	6.17
90.5	45,862		0.0000	1.0000	6.12
91.5	21,907	9,462	0.4319	0.5681	6.12
92.5	12,445	6,460	0.5191	0.4809	3.48
93.5	5,984	2,529	0.4227	0.5773	1.67
94.5	3,455	96	0.0278	0.9722	0.97
95.5	3,359		0.0000	1.0000	0.94
96.5	3,359		0.0000	1.0000	0.94
97.5	3,359		0.0000	1.0000	0.94
98.5	3,359		0.0000	1.0000	0.94
99.5	3,359	1,176	0.3501	0.6499	0.94
100.5	2,183	91	0.0418	0.9582	0.61
101.5	2,092	696	0.3326	0.6674	0.58
102.5	1,396		0.0000	1.0000	0.39
103.5	1,396		0.0000	1.0000	0.39
104.5					0.39

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ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	234,877,040	232,791	0.0010	0.9990	100.00
0.5	222,251,716	392,476	0.0018	0.9982	99.90
1.5	215,476,267	600,067	0.0028	0.9972	99.72
2.5	202,152,276	879,813	0.0044	0.9956	99.45
3.5	190,767,296	611,326	0.0032	0.9968	99.01
4.5	181,410,310	735,855	0.0041	0.9959	98.70
5.5	173,680,141	454,960	0.0026	0.9974	98.30
6.5	166,517,536	778,021	0.0047	0.9953	98.04
7.5	157,737,093	1,708,816	0.0108	0.9892	97.58
8.5	146,785,591	749,830	0.0051	0.9949	96.52
9.5	140,779,982	806,294	0.0057	0.9943	96.03
10.5	136,909,035	764,697	0.0056	0.9944	95.48
11.5	128,855,408	602,398	0.0047	0.9953	94.95
12.5	123,651,732	1,207,220	0.0098	0.9902	94.50
13.5	123,070,738	985,247	0.0080	0.9920	93.58
14.5	120,752,441	807,221	0.0067	0.9933	92.83
15.5	119,809,006	567,494	0.0047	0.9953	92.21
16.5	117,834,129	504,068	0.0043	0.9957	91.77
17.5	116,641,379	694,563	0.0060	0.9940	91.38
18.5	113,242,032	1,162,872	0.0103	0.9897	90.84
19.5	108,230,440	514,396	0.0048	0.9952	89.90
20.5	104,767,216	1,355,647	0.0129	0.9871	89.48
21.5	101,151,221	536,212	0.0053	0.9947	88.32
22.5	91,623,924	576,781	0.0063	0.9937	87.85
23.5	85,148,733	1,709,913	0.0201	0.9799	87.30
24.5	77,509,326	930,576	0.0120	0.9880	85.55
25.5	63,017,474	407,319	0.0065	0.9935	84.52
26.5	57,015,979	659,894	0.0116	0.9884	83.97
27.5	51,840,620	572,020	0.0110	0.9890	83.00
28.5	49,208,990	360,199	0.0073	0.9927	82.08
29.5	48,077,648	255,930	0.0053	0.9947	81.48
30.5	48,441,721	538,364	0.0111	0.9889	81.05
31.5	47,483,916	502,469	0.0106	0.9894	80.15
32.5	47,809,557	565,436	0.0118	0.9882	79.30
33.5	47,653,470	636,806	0.0134	0.9866	78.36
34.5	46,667,005	459,491	0.0098	0.9902	77.32
35.5	44,788,807	1,041,669	0.0233	0.9767	76.55
36.5	40,662,431	317,374	0.0078	0.9922	74.77
37.5	36,567,041	582,934	0.0159	0.9841	74.19
38.5	35,588,213	257,756	0.0072	0.9928	73.01

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,525,255	397,625	0.0115	0.9885	72.48
40.5	31,943,717	578,754	0.0181	0.9819	71.64
41.5	29,150,050	625,265	0.0214	0.9786	70.35
42.5	26,383,081	311,899	0.0118	0.9882	68.84
43.5	24,073,762	585,582	0.0243	0.9757	68.02
44.5	22,224,736	347,300	0.0156	0.9844	66.37
45.5	20,739,408	217,989	0.0105	0.9895	65.33
46.5	20,061,775	115,555	0.0058	0.9942	64.64
47.5	18,600,553	261,184	0.0140	0.9860	64.27
48.5	17,216,354	122,513	0.0071	0.9929	63.37
49.5	15,672,360	369,923	0.0236	0.9764	62.92
50.5	14,046,439	238,015	0.0169	0.9831	61.43
51.5	12,828,165	236,435	0.0184	0.9816	60.39
52.5	11,618,496	236,462	0.0204	0.9796	59.28
53.5	10,181,260	284,522	0.0279	0.9721	58.07
54.5	9,318,032	231,223	0.0248	0.9752	56.45
55.5	8,395,737	148,239	0.0177	0.9823	55.05
56.5	7,036,948	197,528	0.0281	0.9719	54.08
57.5	6,598,994	332,266	0.0504	0.9496	52.56
58.5	5,582,669	135,124	0.0242	0.9758	49.91
59.5	4,767,411	120,801	0.0253	0.9747	48.71
60.5	4,071,552	337,349	0.0829	0.9171	47.47
61.5	3,378,925	147,360	0.0436	0.9564	43.54
62.5	2,697,743	97,000	0.0360	0.9640	41.64
63.5	2,413,763	91,124	0.0378	0.9622	40.14
64.5	2,097,800	109,040	0.0520	0.9480	38.63
65.5	1,718,886	106,111	0.0617	0.9383	36.62
66.5	1,462,357	45,681	0.0312	0.9688	34.36
67.5	1,086,723	37,785	0.0348	0.9652	33.28
68.5	740,807	7,864	0.0106	0.9894	32.13
69.5	605,441	25,243	0.0417	0.9583	31.79
70.5	530,110	4,579	0.0086	0.9914	30.46
71.5	489,570	17,220	0.0352	0.9648	30.20
72.5	443,598	77,600	0.1749	0.8251	29.14
73.5	352,771	5,815	0.0165	0.9835	24.04
74.5	351,250	18,559	0.0528	0.9472	23.64
75.5	297,200	57,634	0.1939	0.8061	22.39
76.5	235,664	5,804	0.0246	0.9754	18.05
77.5	205,309	1,690	0.0082	0.9918	17.61
78.5	198,719	22,780	0.1146	0.8854	17.46

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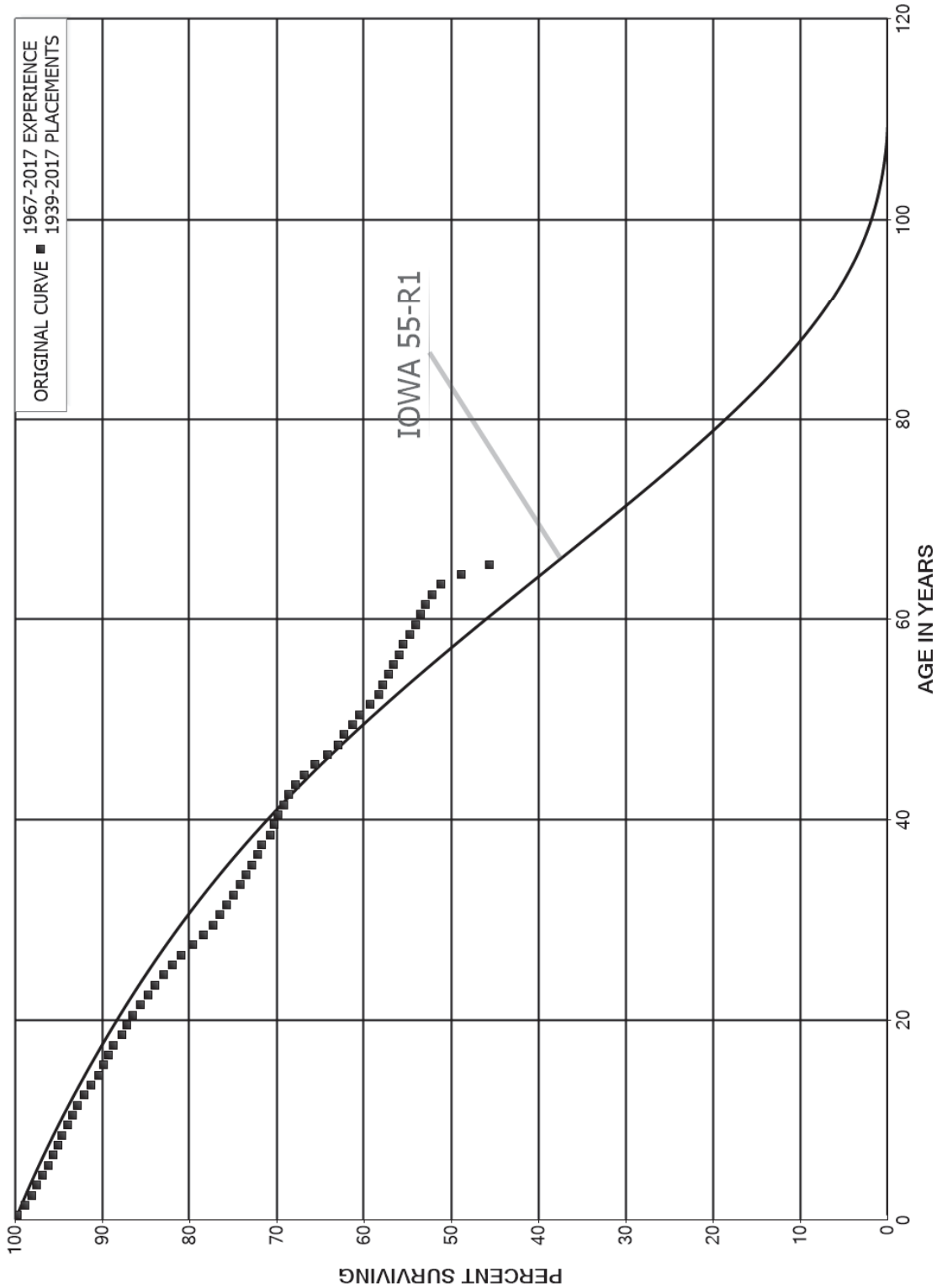
ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	170,063	62	0.0004	0.9996	15.46
80.5	169,919	902	0.0053	0.9947	15.45
81.5	168,111	327	0.0019	0.9981	15.37
82.5	167,784	8,402	0.0501	0.9499	15.34
83.5	150,628	6,616	0.0439	0.9561	14.57
84.5	144,012	12,729	0.0884	0.9116	13.93
85.5	131,283	665	0.0051	0.9949	12.70
86.5	130,618	119	0.0009	0.9991	12.64
87.5	116,917	2,239	0.0192	0.9808	12.63
88.5	103,521	47,298	0.4569	0.5431	12.38
89.5	46,545	332	0.0071	0.9929	6.73
90.5	45,862		0.0000	1.0000	6.68
91.5	21,907	9,462	0.4319	0.5681	6.68
92.5	12,445	6,460	0.5191	0.4809	3.79
93.5	5,984	2,529	0.4227	0.5773	1.82
94.5	3,455	96	0.0278	0.9722	1.05
95.5	3,359		0.0000	1.0000	1.02
96.5	3,359		0.0000	1.0000	1.02
97.5	3,359		0.0000	1.0000	1.02
98.5	3,359		0.0000	1.0000	1.02
99.5	3,359	1,176	0.3501	0.6499	1.02
100.5	2,183	91	0.0418	0.9582	0.67
101.5	2,092	696	0.3326	0.6674	0.64
102.5	1,396		0.0000	1.0000	0.43
103.5	1,396		0.0000	1.0000	0.43
104.5					0.43

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ACCOUNT 364 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	417,968,721	928,308	0.0022	0.9978	100.00
0.5	408,546,477	3,810,386	0.0093	0.9907	99.78
1.5	398,292,784	2,932,323	0.0074	0.9926	98.85
2.5	388,472,301	2,522,543	0.0065	0.9935	98.12
3.5	378,127,502	2,458,530	0.0065	0.9935	97.48
4.5	367,010,368	2,388,634	0.0065	0.9935	96.85
5.5	357,362,421	2,165,130	0.0061	0.9939	96.22
6.5	345,652,681	1,917,444	0.0055	0.9945	95.64
7.5	336,971,712	1,888,737	0.0056	0.9944	95.10
8.5	325,798,970	1,942,873	0.0060	0.9940	94.57
9.5	315,879,353	1,992,879	0.0063	0.9937	94.01
10.5	305,358,226	1,976,516	0.0065	0.9935	93.41
11.5	297,707,676	2,412,738	0.0081	0.9919	92.81
12.5	288,607,690	2,456,737	0.0085	0.9915	92.06
13.5	279,358,848	2,532,288	0.0091	0.9909	91.27
14.5	270,282,554	1,897,414	0.0070	0.9930	90.45
15.5	260,734,901	1,534,574	0.0059	0.9941	89.81
16.5	252,824,968	1,474,702	0.0058	0.9942	89.28
17.5	241,334,663	2,803,127	0.0116	0.9884	88.76
18.5	231,567,010	1,610,815	0.0070	0.9930	87.73
19.5	220,147,276	1,678,473	0.0076	0.9924	87.12
20.5	208,250,876	1,955,579	0.0094	0.9906	86.46
21.5	187,636,108	2,091,219	0.0111	0.9889	85.65
22.5	169,722,904	1,501,015	0.0088	0.9912	84.69
23.5	151,267,123	1,730,137	0.0114	0.9886	83.94
24.5	133,437,998	1,611,856	0.0121	0.9879	82.98
25.5	115,778,906	1,410,348	0.0122	0.9878	81.98
26.5	103,846,533	1,706,270	0.0164	0.9836	80.98
27.5	98,716,461	1,597,815	0.0162	0.9838	79.65
28.5	92,870,972	1,310,524	0.0141	0.9859	78.36
29.5	87,557,397	881,367	0.0101	0.9899	77.26
30.5	83,011,637	867,489	0.0105	0.9895	76.48
31.5	78,508,162	796,710	0.0101	0.9899	75.68
32.5	73,974,514	733,877	0.0099	0.9901	74.91
33.5	69,983,440	611,521	0.0087	0.9913	74.17
34.5	66,321,677	639,642	0.0096	0.9904	73.52
35.5	61,594,241	508,002	0.0082	0.9918	72.81
36.5	57,141,439	392,311	0.0069	0.9931	72.21
37.5	52,323,220	710,621	0.0136	0.9864	71.71
38.5	47,492,427	303,288	0.0064	0.9936	70.74

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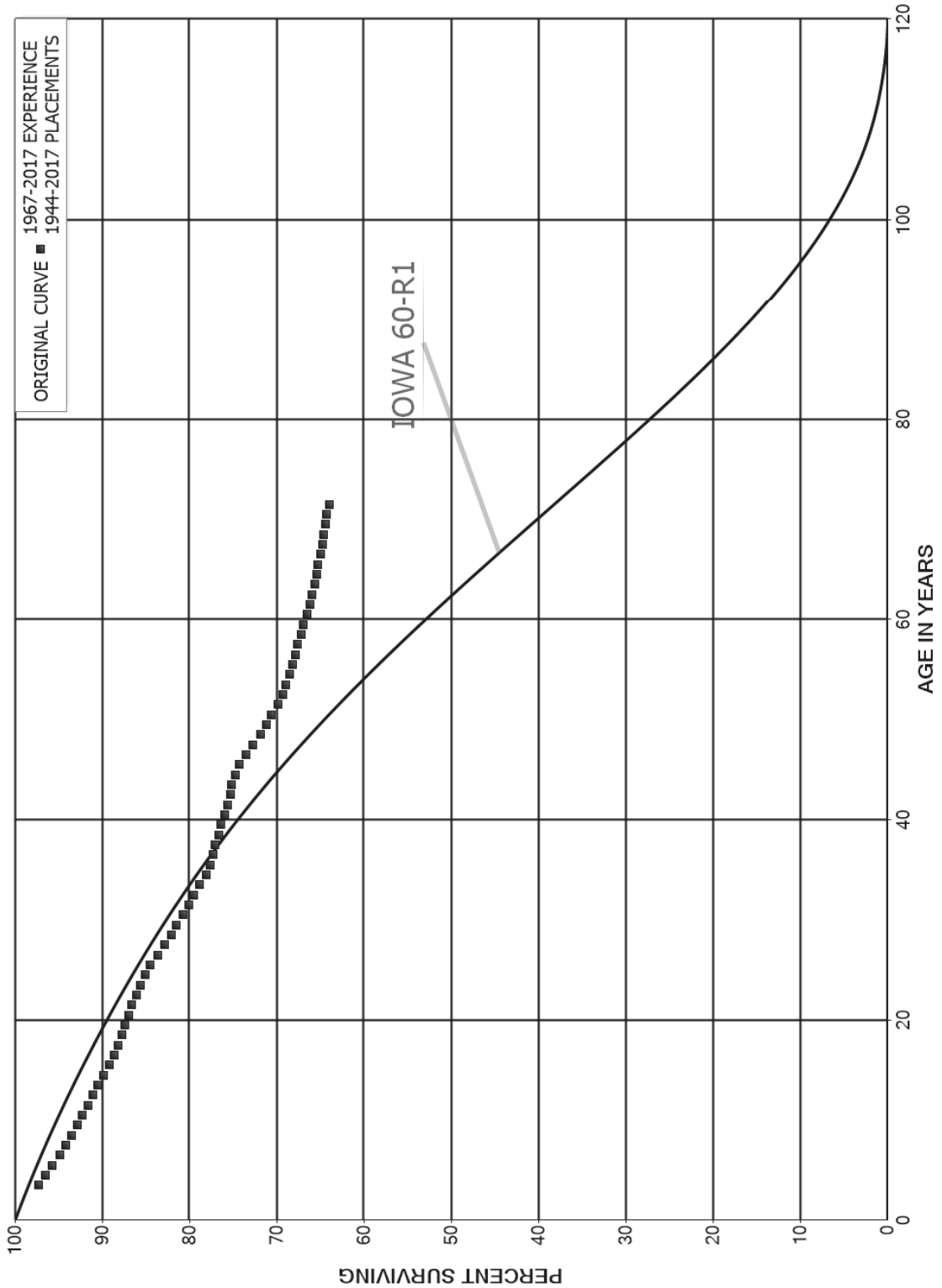
ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	43,924,747	286,459	0.0065	0.9935	70.29
40.5	40,640,764	378,991	0.0093	0.9907	69.83
41.5	37,641,604	291,879	0.0078	0.9922	69.18
42.5	35,092,341	411,568	0.0117	0.9883	68.64
43.5	32,279,044	494,697	0.0153	0.9847	67.84
44.5	29,285,986	523,367	0.0179	0.9821	66.80
45.5	25,903,585	573,193	0.0221	0.9779	65.60
46.5	23,550,584	458,375	0.0195	0.9805	64.15
47.5	21,555,926	223,106	0.0104	0.9896	62.90
48.5	19,763,966	320,280	0.0162	0.9838	62.25
49.5	17,807,375	226,172	0.0127	0.9873	61.24
50.5	16,017,822	323,043	0.0202	0.9798	60.47
51.5	13,784,964	223,872	0.0162	0.9838	59.25
52.5	11,924,293	93,049	0.0078	0.9922	58.28
53.5	10,301,459	121,511	0.0118	0.9882	57.83
54.5	8,973,794	91,772	0.0102	0.9898	57.15
55.5	7,699,509	80,946	0.0105	0.9895	56.56
56.5	6,697,758	61,442	0.0092	0.9908	55.97
57.5	5,687,536	69,996	0.0123	0.9877	55.45
58.5	4,773,986	60,122	0.0126	0.9874	54.77
59.5	4,054,836	40,276	0.0099	0.9901	54.08
60.5	3,364,409	38,615	0.0115	0.9885	53.54
61.5	2,764,501	41,761	0.0151	0.9849	52.93
62.5	2,313,134	44,655	0.0193	0.9807	52.13
63.5	290,897	12,982	0.0446	0.9554	51.12
64.5	204,147	13,450	0.0659	0.9341	48.84
65.5	147,518	2,199	0.0149	0.9851	45.62
66.5	121,231	1,968	0.0162	0.9838	44.94
67.5	102,194	1,760	0.0172	0.9828	44.22
68.5	88,375	1,893	0.0214	0.9786	43.45
69.5	74,565	2,659	0.0357	0.9643	42.52
70.5	61,598	1,346	0.0219	0.9781	41.01
71.5					40.11

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	283,492,762	344,513	0.0012	0.9988	100.00
0.5	280,059,734	2,471,311	0.0088	0.9912	99.88
1.5	273,650,050	2,457,597	0.0090	0.9910	99.00
2.5	268,005,574	2,265,142	0.0085	0.9915	98.11
3.5	261,898,091	2,137,762	0.0082	0.9918	97.28
4.5	256,479,254	2,124,075	0.0083	0.9917	96.48
5.5	251,073,875	2,114,965	0.0084	0.9916	95.69
6.5	243,511,944	1,843,669	0.0076	0.9924	94.88
7.5	238,014,429	1,657,923	0.0070	0.9930	94.16
8.5	231,956,443	1,667,321	0.0072	0.9928	93.51
9.5	227,156,445	1,428,946	0.0063	0.9937	92.83
10.5	221,274,084	1,522,748	0.0069	0.9931	92.25
11.5	217,976,081	1,394,681	0.0064	0.9936	91.61
12.5	215,189,232	1,217,202	0.0057	0.9943	91.03
13.5	211,212,875	1,665,096	0.0079	0.9921	90.51
14.5	206,660,957	1,454,080	0.0070	0.9930	89.80
15.5	201,858,341	1,333,990	0.0066	0.9934	89.17
16.5	198,315,172	928,559	0.0047	0.9953	88.58
17.5	191,690,925	863,167	0.0045	0.9955	88.16
18.5	188,164,253	837,200	0.0044	0.9956	87.77
19.5	182,299,726	782,856	0.0043	0.9957	87.38
20.5	175,177,527	830,282	0.0047	0.9953	87.00
21.5	166,076,316	959,044	0.0058	0.9942	86.59
22.5	159,000,354	849,527	0.0053	0.9947	86.09
23.5	146,736,277	919,421	0.0063	0.9937	85.63
24.5	129,510,004	952,797	0.0074	0.9926	85.09
25.5	118,033,773	1,241,748	0.0105	0.9895	84.47
26.5	106,925,213	938,902	0.0088	0.9912	83.58
27.5	101,818,237	900,466	0.0088	0.9912	82.84
28.5	96,497,671	724,908	0.0075	0.9925	82.11
29.5	91,873,468	867,368	0.0094	0.9906	81.49
30.5	86,971,724	770,383	0.0089	0.9911	80.73
31.5	81,411,199	509,117	0.0063	0.9937	80.01
32.5	76,313,837	607,448	0.0080	0.9920	79.51
33.5	71,507,712	757,819	0.0106	0.9894	78.88
34.5	67,616,126	378,242	0.0056	0.9944	78.04
35.5	62,084,380	242,905	0.0039	0.9961	77.60
36.5	56,582,303	203,560	0.0036	0.9964	77.30
37.5	50,826,728	245,827	0.0048	0.9952	77.02
38.5	45,926,054	179,452	0.0039	0.9961	76.65

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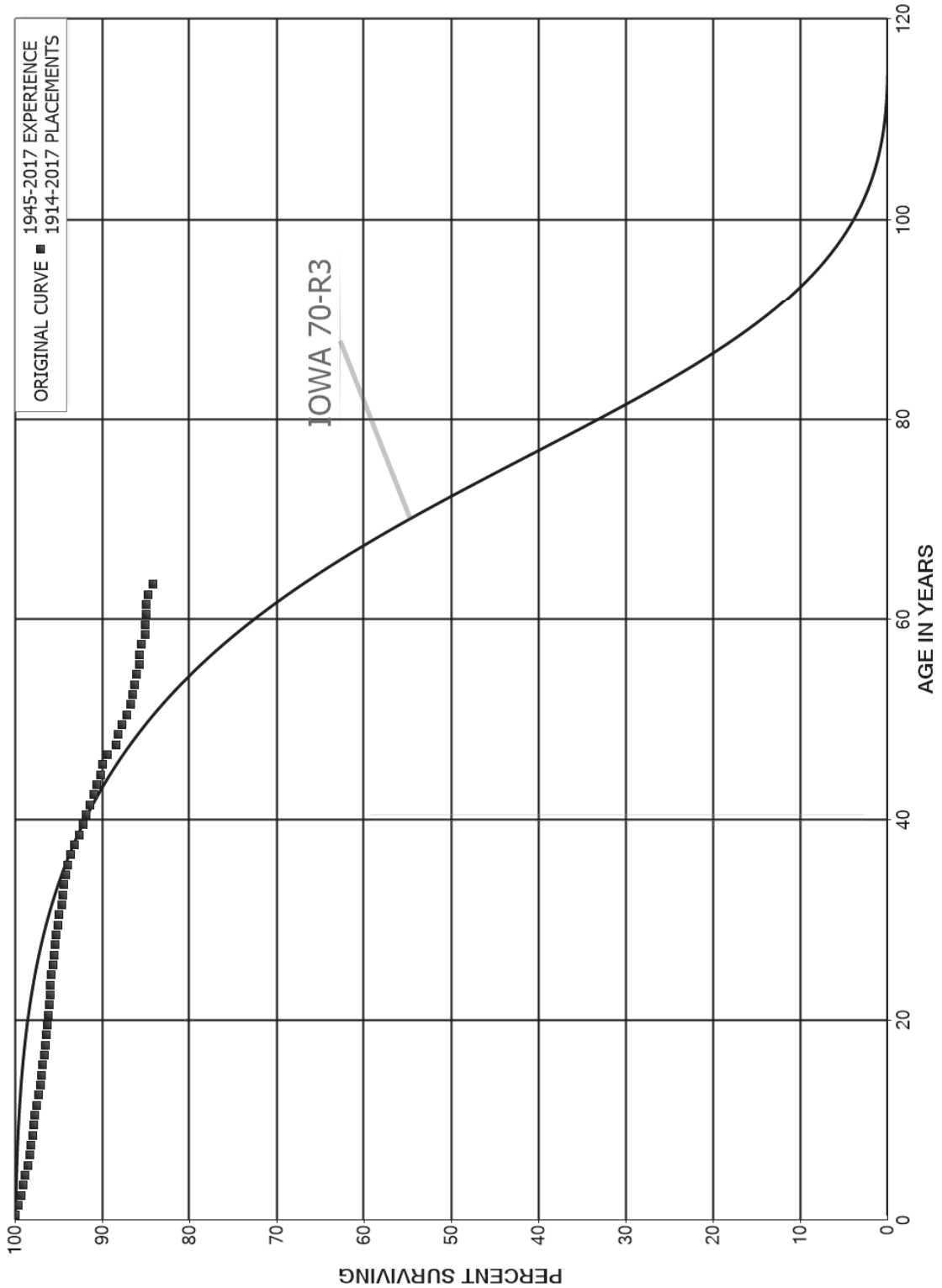
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,058,853	206,571	0.0049	0.9951	76.35
40.5	38,213,739	196,805	0.0052	0.9948	75.98
41.5	35,254,936	130,957	0.0037	0.9963	75.58
42.5	32,479,307	69,398	0.0021	0.9979	75.30
43.5	29,806,632	184,482	0.0062	0.9938	75.14
44.5	27,020,430	124,623	0.0046	0.9954	74.68
45.5	24,167,301	277,714	0.0115	0.9885	74.33
46.5	22,371,721	214,046	0.0096	0.9904	73.48
47.5	20,726,485	267,150	0.0129	0.9871	72.78
48.5	18,931,083	186,273	0.0098	0.9902	71.84
49.5	17,189,728	113,679	0.0066	0.9934	71.13
50.5	15,451,522	183,890	0.0119	0.9881	70.66
51.5	13,611,712	111,311	0.0082	0.9918	69.82
52.5	12,007,769	52,703	0.0044	0.9956	69.25
53.5	10,758,014	74,923	0.0070	0.9930	68.94
54.5	9,780,026	39,500	0.0040	0.9960	68.46
55.5	8,917,445	47,186	0.0053	0.9947	68.19
56.5	8,279,357	32,227	0.0039	0.9961	67.83
57.5	7,647,247	43,176	0.0056	0.9944	67.56
58.5	7,041,439	28,704	0.0041	0.9959	67.18
59.5	6,530,971	40,588	0.0062	0.9938	66.91
60.5	5,931,874	32,653	0.0055	0.9945	66.49
61.5	5,244,272	18,627	0.0036	0.9964	66.13
62.5	4,841,718	20,367	0.0042	0.9958	65.89
63.5	1,861,998	5,029	0.0027	0.9973	65.61
64.5	1,521,988	4,636	0.0030	0.9970	65.44
65.5	1,333,909	5,119	0.0038	0.9962	65.24
66.5	1,143,675	4,295	0.0038	0.9962	64.99
67.5	974,233	2,199	0.0023	0.9977	64.74
68.5	817,442	2,406	0.0029	0.9971	64.60
69.5	631,062	1,541	0.0024	0.9976	64.41
70.5	527,341	2,383	0.0045	0.9955	64.25
71.5					63.96

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ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2017 EXPERIENCE BAND 1945-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	99,089,349	44,459	0.0004	0.9996	100.00
0.5	97,041,668	335,784	0.0035	0.9965	99.96
1.5	95,061,263	279,477	0.0029	0.9971	99.61
2.5	93,292,662	260,222	0.0028	0.9972	99.32
3.5	91,696,433	227,913	0.0025	0.9975	99.04
4.5	88,878,291	251,559	0.0028	0.9972	98.79
5.5	87,405,657	165,582	0.0019	0.9981	98.51
6.5	84,660,404	142,526	0.0017	0.9983	98.33
7.5	82,873,932	153,004	0.0018	0.9982	98.16
8.5	81,295,693	120,931	0.0015	0.9985	97.98
9.5	79,535,459	125,515	0.0016	0.9984	97.83
10.5	76,715,000	122,935	0.0016	0.9984	97.68
11.5	74,634,761	204,574	0.0027	0.9973	97.52
12.5	70,263,959	120,749	0.0017	0.9983	97.26
13.5	68,194,838	84,185	0.0012	0.9988	97.09
14.5	66,602,527	107,867	0.0016	0.9984	96.97
15.5	64,644,347	107,482	0.0017	0.9983	96.81
16.5	62,311,665	77,739	0.0012	0.9988	96.65
17.5	58,420,654	95,947	0.0016	0.9984	96.53
18.5	56,682,800	50,604	0.0009	0.9991	96.37
19.5	53,550,925	65,508	0.0012	0.9988	96.29
20.5	49,871,714	51,574	0.0010	0.9990	96.17
21.5	45,781,096	49,298	0.0011	0.9989	96.07
22.5	42,077,559	28,523	0.0007	0.9993	95.97
23.5	33,974,373	39,729	0.0012	0.9988	95.90
24.5	27,164,222	40,516	0.0015	0.9985	95.79
25.5	23,763,079	23,716	0.0010	0.9990	95.65
26.5	19,365,558	27,080	0.0014	0.9986	95.55
27.5	17,704,257	28,676	0.0016	0.9984	95.42
28.5	15,436,303	26,835	0.0017	0.9983	95.26
29.5	14,093,229	28,794	0.0020	0.9980	95.10
30.5	12,700,064	32,123	0.0025	0.9975	94.90
31.5	11,020,240	16,942	0.0015	0.9985	94.66
32.5	9,706,730	17,112	0.0018	0.9982	94.52
33.5	8,588,455	14,200	0.0017	0.9983	94.35
34.5	8,276,152	23,499	0.0028	0.9972	94.19
35.5	7,524,877	25,524	0.0034	0.9966	93.93
36.5	6,671,932	30,909	0.0046	0.9954	93.61
37.5	5,946,401	37,349	0.0063	0.9937	93.17
38.5	5,160,437	24,669	0.0048	0.9952	92.59

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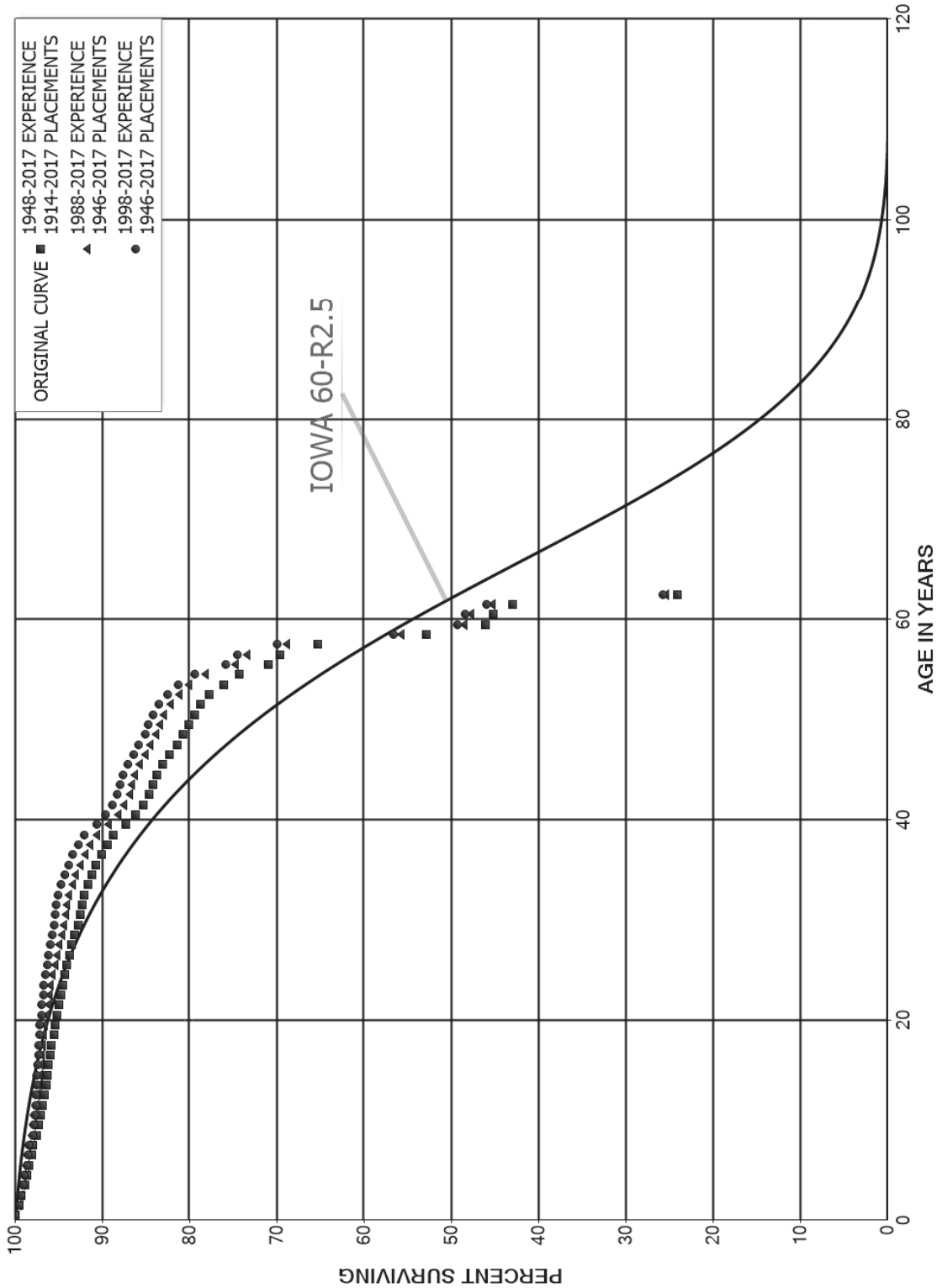
ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2017 EXPERIENCE BAND 1945-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,601,440	16,218	0.0035	0.9965	92.15
40.5	4,209,827	17,710	0.0042	0.9958	91.82
41.5	3,969,962	21,928	0.0055	0.9945	91.44
42.5	3,741,469	13,580	0.0036	0.9964	90.93
43.5	3,488,740	14,446	0.0041	0.9959	90.60
44.5	3,204,266	8,401	0.0026	0.9974	90.22
45.5	2,943,645	20,674	0.0070	0.9930	89.99
46.5	2,775,963	29,509	0.0106	0.9894	89.36
47.5	2,539,319	7,356	0.0029	0.9971	88.41
48.5	2,405,732	12,288	0.0051	0.9949	88.15
49.5	1,649,658	10,861	0.0066	0.9934	87.70
50.5	1,480,648	6,341	0.0043	0.9957	87.12
51.5	1,202,382	3,635	0.0030	0.9970	86.75
52.5	1,141,735	2,844	0.0025	0.9975	86.49
53.5	1,104,280	3,324	0.0030	0.9970	86.27
54.5	1,066,384	3,578	0.0034	0.9966	86.01
55.5	1,029,309	34	0.0000	1.0000	85.72
56.5	1,019,066	2,287	0.0022	0.9978	85.72
57.5	986,689	5,440	0.0055	0.9945	85.53
58.5	969,958	333	0.0003	0.9997	85.06
59.5	908,097	465	0.0005	0.9995	85.03
60.5	887,653	265	0.0003	0.9997	84.98
61.5	873,733	2,358	0.0027	0.9973	84.96
62.5	870,070	5,883	0.0068	0.9932	84.73
63.5					84.16

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2017 EXPERIENCE BAND 1948-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	194,007,247	111,350	0.0006	0.9994	100.00
0.5	188,804,670	902,087	0.0048	0.9952	99.94
1.5	183,277,149	411,508	0.0022	0.9978	99.47
2.5	177,163,104	685,273	0.0039	0.9961	99.24
3.5	173,494,582	364,690	0.0021	0.9979	98.86
4.5	169,110,155	499,337	0.0030	0.9970	98.65
5.5	164,866,192	400,694	0.0024	0.9976	98.36
6.5	159,350,281	290,682	0.0018	0.9982	98.12
7.5	155,756,070	724,747	0.0047	0.9953	97.94
8.5	149,840,851	376,654	0.0025	0.9975	97.49
9.5	144,625,817	271,088	0.0019	0.9981	97.24
10.5	137,056,005	300,844	0.0022	0.9978	97.06
11.5	132,229,960	239,470	0.0018	0.9982	96.84
12.5	124,721,886	314,868	0.0025	0.9975	96.67
13.5	119,499,133	172,157	0.0014	0.9986	96.43
14.5	113,853,493	190,526	0.0017	0.9983	96.29
15.5	109,363,486	235,296	0.0022	0.9978	96.13
16.5	104,666,800	147,077	0.0014	0.9986	95.92
17.5	97,838,281	308,295	0.0032	0.9968	95.78
18.5	92,377,320	131,429	0.0014	0.9986	95.48
19.5	84,784,246	189,947	0.0022	0.9978	95.35
20.5	76,712,190	172,441	0.0022	0.9978	95.13
21.5	68,155,139	173,831	0.0026	0.9974	94.92
22.5	61,372,600	98,292	0.0016	0.9984	94.68
23.5	56,578,260	141,391	0.0025	0.9975	94.52
24.5	48,959,437	134,345	0.0027	0.9973	94.29
25.5	44,566,233	142,280	0.0032	0.9968	94.03
26.5	38,443,686	111,092	0.0029	0.9971	93.73
27.5	36,315,568	127,805	0.0035	0.9965	93.46
28.5	34,124,206	143,184	0.0042	0.9958	93.13
29.5	31,864,824	97,815	0.0031	0.9969	92.74
30.5	29,558,039	46,229	0.0016	0.9984	92.45
31.5	27,123,611	68,160	0.0025	0.9975	92.31
32.5	24,309,699	108,338	0.0045	0.9955	92.08
33.5	22,587,095	118,987	0.0053	0.9947	91.67
34.5	21,828,783	115,315	0.0053	0.9947	91.18
35.5	20,228,581	140,898	0.0070	0.9930	90.70
36.5	18,131,500	126,851	0.0070	0.9930	90.07
37.5	15,837,613	126,310	0.0080	0.9920	89.44
38.5	13,544,190	219,029	0.0162	0.9838	88.73

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2017 EXPERIENCE BAND 1948-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,708,959	151,882	0.0130	0.9870	87.29
40.5	10,242,985	102,806	0.0100	0.9900	86.16
41.5	9,195,121	74,980	0.0082	0.9918	85.30
42.5	8,471,206	44,071	0.0052	0.9948	84.60
43.5	7,561,806	35,238	0.0047	0.9953	84.16
44.5	6,596,988	56,180	0.0085	0.9915	83.77
45.5	5,905,586	54,838	0.0093	0.9907	83.05
46.5	5,404,244	55,618	0.0103	0.9897	82.28
47.5	5,003,530	45,698	0.0091	0.9909	81.44
48.5	4,581,978	32,777	0.0072	0.9928	80.69
49.5	3,424,903	28,750	0.0084	0.9916	80.12
50.5	2,675,711	24,798	0.0093	0.9907	79.44
51.5	1,950,435	24,102	0.0124	0.9876	78.71
52.5	1,689,479	36,662	0.0217	0.9783	77.73
53.5	1,381,109	32,721	0.0237	0.9763	76.05
54.5	1,172,955	52,638	0.0449	0.9551	74.25
55.5	967,243	17,419	0.0180	0.9820	70.91
56.5	821,780	50,790	0.0618	0.9382	69.64
57.5	647,009	123,458	0.1908	0.8092	65.33
58.5	400,252	51,827	0.1295	0.8705	52.87
59.5	236,253	4,091	0.0173	0.9827	46.02
60.5	103,396	5,306	0.0513	0.9487	45.22
61.5	68,676	30,218	0.4400	0.5600	42.90
62.5	20,565	4,249	0.2066	0.7934	24.03
63.5	381		0.0000	1.0000	19.06
64.5	381		0.0000	1.0000	19.06
65.5	381		0.0000	1.0000	19.06
66.5	381		0.0000	1.0000	19.06
67.5	381		0.0000	1.0000	19.06
68.5	381		0.0000	1.0000	19.06
69.5	381		0.0000	1.0000	19.06
70.5	381		0.0000	1.0000	19.06
71.5					19.06

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	157,483,857	74,270	0.0005	0.9995	100.00
0.5	154,666,050	695,872	0.0045	0.9955	99.95
1.5	152,005,198	290,644	0.0019	0.9981	99.50
2.5	148,858,103	423,782	0.0028	0.9972	99.31
3.5	147,255,557	197,655	0.0013	0.9987	99.03
4.5	143,699,936	342,958	0.0024	0.9976	98.90
5.5	141,196,767	286,057	0.0020	0.9980	98.66
6.5	137,851,392	147,382	0.0011	0.9989	98.46
7.5	136,712,296	594,473	0.0043	0.9957	98.36
8.5	133,244,250	182,549	0.0014	0.9986	97.93
9.5	129,989,103	151,277	0.0012	0.9988	97.79
10.5	124,070,420	222,771	0.0018	0.9982	97.68
11.5	120,393,972	151,659	0.0013	0.9987	97.50
12.5	113,895,764	244,771	0.0021	0.9979	97.38
13.5	109,727,137	136,425	0.0012	0.9988	97.17
14.5	105,266,005	123,152	0.0012	0.9988	97.05
15.5	101,662,993	141,768	0.0014	0.9986	96.94
16.5	97,576,808	104,424	0.0011	0.9989	96.80
17.5	91,216,207	112,384	0.0012	0.9988	96.70
18.5	86,421,897	100,795	0.0012	0.9988	96.58
19.5	80,066,216	177,506	0.0022	0.9978	96.47
20.5	72,873,301	107,360	0.0015	0.9985	96.25
21.5	65,273,588	142,464	0.0022	0.9978	96.11
22.5	58,838,166	70,681	0.0012	0.9988	95.90
23.5	54,478,740	126,045	0.0023	0.9977	95.79
24.5	47,099,808	119,252	0.0025	0.9975	95.57
25.5	42,934,880	125,554	0.0029	0.9971	95.32
26.5	36,957,831	91,285	0.0025	0.9975	95.04
27.5	34,982,966	119,142	0.0034	0.9966	94.81
28.5	32,968,729	84,826	0.0026	0.9974	94.49
29.5	30,973,194	63,741	0.0021	0.9979	94.24
30.5	28,925,647	37,938	0.0013	0.9987	94.05
31.5	26,529,050	60,071	0.0023	0.9977	93.93
32.5	23,784,133	95,241	0.0040	0.9960	93.71
33.5	22,363,584	107,264	0.0048	0.9952	93.34
34.5	21,619,789	108,473	0.0050	0.9950	92.89
35.5	20,027,386	131,568	0.0066	0.9934	92.43
36.5	17,939,635	114,183	0.0064	0.9936	91.82
37.5	15,658,441	124,430	0.0079	0.9921	91.23
38.5	13,366,897	199,883	0.0150	0.9850	90.51

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,550,813	138,929	0.0120	0.9880	89.16
40.5	10,097,791	83,903	0.0083	0.9917	88.08
41.5	9,070,406	59,819	0.0066	0.9934	87.35
42.5	8,361,652	26,783	0.0032	0.9968	86.77
43.5	7,469,540	27,416	0.0037	0.9963	86.50
44.5	6,512,544	39,203	0.0060	0.9940	86.18
45.5	5,838,119	47,816	0.0082	0.9918	85.66
46.5	5,343,798	36,909	0.0069	0.9931	84.96
47.5	4,961,793	40,779	0.0082	0.9918	84.37
48.5	4,545,161	22,124	0.0049	0.9951	83.68
49.5	3,398,738	19,996	0.0059	0.9941	83.27
50.5	2,658,300	22,724	0.0085	0.9915	82.78
51.5	1,935,098	23,285	0.0120	0.9880	82.07
52.5	1,674,959	23,117	0.0138	0.9862	81.09
53.5	1,380,133	32,484	0.0235	0.9765	79.97
54.5	1,172,216	51,910	0.0443	0.9557	78.09
55.5	967,232	17,408	0.0180	0.9820	74.63
56.5	821,780	50,790	0.0618	0.9382	73.28
57.5	647,009	123,458	0.1908	0.8092	68.75
58.5	400,252	51,827	0.1295	0.8705	55.64
59.5	236,253	4,091	0.0173	0.9827	48.43
60.5	103,396	5,306	0.0513	0.9487	47.59
61.5	68,676	30,218	0.4400	0.5600	45.15
62.5	20,565	4,249	0.2066	0.7934	25.28
63.5	381		0.0000	1.0000	20.06
64.5	381		0.0000	1.0000	20.06
65.5	381		0.0000	1.0000	20.06
66.5	381		0.0000	1.0000	20.06
67.5	381		0.0000	1.0000	20.06
68.5	381		0.0000	1.0000	20.06
69.5	381		0.0000	1.0000	20.06
70.5	381		0.0000	1.0000	20.06
71.5					20.06

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	104,330,399	30,896	0.0003	0.9997	100.00
0.5	107,217,107	537,078	0.0050	0.9950	99.97
1.5	110,624,010	206,596	0.0019	0.9981	99.47
2.5	111,552,940	291,131	0.0026	0.9974	99.28
3.5	113,119,062	148,896	0.0013	0.9987	99.02
4.5	116,454,947	272,889	0.0023	0.9977	98.89
5.5	116,753,281	239,094	0.0020	0.9980	98.66
6.5	117,440,734	104,073	0.0009	0.9991	98.46
7.5	116,067,830	538,228	0.0046	0.9954	98.37
8.5	112,554,719	107,561	0.0010	0.9990	97.92
9.5	109,838,156	60,390	0.0005	0.9995	97.82
10.5	104,773,446	123,439	0.0012	0.9988	97.77
11.5	102,678,581	47,629	0.0005	0.9995	97.65
12.5	98,172,313	54,638	0.0006	0.9994	97.61
13.5	94,936,169	72,499	0.0008	0.9992	97.56
14.5	90,045,888	84,574	0.0009	0.9991	97.48
15.5	87,205,065	47,240	0.0005	0.9995	97.39
16.5	84,658,899	40,998	0.0005	0.9995	97.34
17.5	80,140,911	54,898	0.0007	0.9993	97.29
18.5	77,158,320	59,388	0.0008	0.9992	97.22
19.5	71,329,497	125,818	0.0018	0.9982	97.15
20.5	64,739,544	46,759	0.0007	0.9993	96.98
21.5	57,300,452	94,006	0.0016	0.9984	96.91
22.5	51,313,696	24,378	0.0005	0.9995	96.75
23.5	47,516,961	69,624	0.0015	0.9985	96.70
24.5	41,036,949	98,779	0.0024	0.9976	96.56
25.5	37,394,076	67,853	0.0018	0.9982	96.33
26.5	31,840,581	53,754	0.0017	0.9983	96.15
27.5	30,194,789	80,715	0.0027	0.9973	95.99
28.5	28,491,627	58,572	0.0021	0.9979	95.73
29.5	27,491,696	43,019	0.0016	0.9984	95.54
30.5	26,061,928	34,509	0.0013	0.9987	95.39
31.5	24,490,939	59,313	0.0024	0.9976	95.26
32.5	21,959,411	64,341	0.0029	0.9971	95.03
33.5	20,593,632	93,515	0.0045	0.9955	94.75
34.5	20,089,018	104,834	0.0052	0.9948	94.32
35.5	18,704,422	93,489	0.0050	0.9950	93.83
36.5	16,791,122	107,395	0.0064	0.9936	93.36
37.5	14,653,425	116,044	0.0079	0.9921	92.76
38.5	12,548,767	186,759	0.0149	0.9851	92.03

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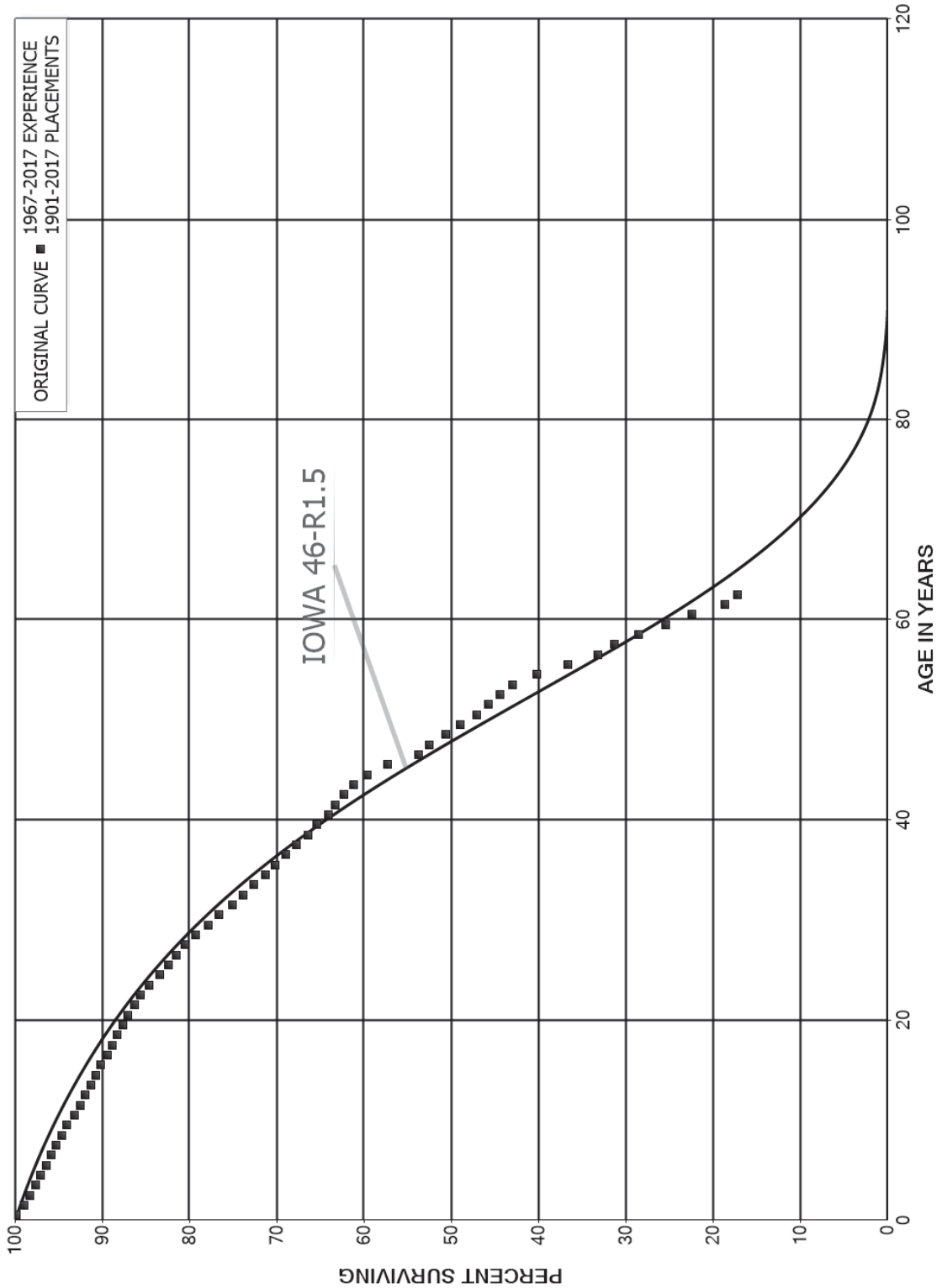
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,906,571	125,181	0.0115	0.9885	90.66
40.5	9,675,152	83,903	0.0087	0.9913	89.62
41.5	8,679,981	57,973	0.0067	0.9933	88.84
42.5	8,059,641	26,727	0.0033	0.9967	88.25
43.5	7,464,214	27,416	0.0037	0.9963	87.96
44.5	6,510,013	39,203	0.0060	0.9940	87.63
45.5	5,836,544	47,816	0.0082	0.9918	87.10
46.5	5,342,223	36,909	0.0069	0.9931	86.39
47.5	4,960,218	40,779	0.0082	0.9918	85.79
48.5	4,543,586	22,124	0.0049	0.9951	85.09
49.5	3,397,163	19,996	0.0059	0.9941	84.67
50.5	2,656,725	22,724	0.0086	0.9914	84.18
51.5	1,935,098	23,285	0.0120	0.9880	83.46
52.5	1,674,959	23,117	0.0138	0.9862	82.45
53.5	1,380,133	32,484	0.0235	0.9765	81.31
54.5	1,172,216	51,910	0.0443	0.9557	79.40
55.5	967,232	17,408	0.0180	0.9820	75.88
56.5	821,780	50,790	0.0618	0.9382	74.52
57.5	647,009	123,458	0.1908	0.8092	69.91
58.5	400,252	51,827	0.1295	0.8705	56.57
59.5	236,253	4,091	0.0173	0.9827	49.25
60.5	103,396	5,306	0.0513	0.9487	48.39
61.5	68,676	30,218	0.4400	0.5600	45.91
62.5	20,565	4,249	0.2066	0.7934	25.71
63.5	381		0.0000	1.0000	20.40
64.5	381		0.0000	1.0000	20.40
65.5	381		0.0000	1.0000	20.40
66.5	381		0.0000	1.0000	20.40
67.5	381		0.0000	1.0000	20.40
68.5	381		0.0000	1.0000	20.40
69.5	381		0.0000	1.0000	20.40
70.5	381		0.0000	1.0000	20.40
71.5					20.40

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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	516,516,990	886,993	0.0017	0.9983	100.00
0.5	504,696,889	4,427,049	0.0088	0.9912	99.83
1.5	487,091,465	3,532,935	0.0073	0.9927	98.95
2.5	472,014,795	2,991,505	0.0063	0.9937	98.23
3.5	460,666,907	2,726,965	0.0059	0.9941	97.61
4.5	450,657,928	2,715,002	0.0060	0.9940	97.03
5.5	440,379,483	2,682,382	0.0061	0.9939	96.45
6.5	429,841,853	2,729,837	0.0064	0.9936	95.86
7.5	420,780,410	2,586,881	0.0061	0.9939	95.25
8.5	407,448,023	2,575,979	0.0063	0.9937	94.67
9.5	392,413,506	3,767,809	0.0096	0.9904	94.07
10.5	374,493,685	2,660,939	0.0071	0.9929	93.17
11.5	365,695,515	2,302,406	0.0063	0.9937	92.50
12.5	352,887,944	2,353,725	0.0067	0.9933	91.92
13.5	343,051,152	2,205,503	0.0064	0.9936	91.31
14.5	333,099,844	2,072,786	0.0062	0.9938	90.72
15.5	324,033,314	2,758,212	0.0085	0.9915	90.16
16.5	314,062,069	1,870,283	0.0060	0.9940	89.39
17.5	300,302,572	1,956,052	0.0065	0.9935	88.86
18.5	290,755,576	2,169,052	0.0075	0.9925	88.28
19.5	280,479,328	1,948,330	0.0069	0.9931	87.62
20.5	272,398,145	2,221,236	0.0082	0.9918	87.01
21.5	259,632,358	2,081,992	0.0080	0.9920	86.30
22.5	244,716,600	2,790,943	0.0114	0.9886	85.61
23.5	223,988,502	3,306,771	0.0148	0.9852	84.63
24.5	206,836,534	2,343,613	0.0113	0.9887	83.38
25.5	190,120,524	2,178,338	0.0115	0.9885	82.44
26.5	173,443,130	2,147,512	0.0124	0.9876	81.49
27.5	157,353,966	2,437,501	0.0155	0.9845	80.49
28.5	143,884,499	2,469,245	0.0172	0.9828	79.24
29.5	131,547,935	2,193,594	0.0167	0.9833	77.88
30.5	119,495,791	2,304,716	0.0193	0.9807	76.58
31.5	107,602,885	1,788,005	0.0166	0.9834	75.10
32.5	97,953,648	1,664,426	0.0170	0.9830	73.86
33.5	85,654,606	1,518,299	0.0177	0.9823	72.60
34.5	78,613,527	1,237,176	0.0157	0.9843	71.31
35.5	72,216,368	1,305,494	0.0181	0.9819	70.19
36.5	65,414,520	1,105,652	0.0169	0.9831	68.92
37.5	58,334,767	1,176,188	0.0202	0.9798	67.76
38.5	51,044,353	778,878	0.0153	0.9847	66.39

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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	45,010,294	885,491	0.0197	0.9803	65.38
40.5	39,768,240	519,930	0.0131	0.9869	64.09
41.5	36,214,691	533,072	0.0147	0.9853	63.25
42.5	33,552,739	608,371	0.0181	0.9819	62.32
43.5	30,881,298	793,154	0.0257	0.9743	61.19
44.5	27,127,292	1,070,187	0.0395	0.9605	59.62
45.5	23,752,823	1,462,588	0.0616	0.9384	57.27
46.5	20,558,106	462,994	0.0225	0.9775	53.74
47.5	18,610,075	661,127	0.0355	0.9645	52.53
48.5	16,644,640	552,707	0.0332	0.9668	50.67
49.5	14,847,051	594,957	0.0401	0.9599	48.98
50.5	13,138,448	355,612	0.0271	0.9729	47.02
51.5	11,638,204	330,729	0.0284	0.9716	45.75
52.5	10,123,040	353,207	0.0349	0.9651	44.45
53.5	8,769,054	564,887	0.0644	0.9356	42.90
54.5	7,260,918	643,511	0.0886	0.9114	40.13
55.5	5,742,796	539,345	0.0939	0.9061	36.58
56.5	4,307,807	247,698	0.0575	0.9425	33.14
57.5	2,986,356	257,063	0.0861	0.9139	31.24
58.5	1,841,086	199,798	0.1085	0.8915	28.55
59.5	1,146,600	138,638	0.1209	0.8791	25.45
60.5	759,923	126,245	0.1661	0.8339	22.37
61.5	507,034	39,451	0.0778	0.9222	18.66
62.5	465,764	23,108	0.0496	0.9504	17.20
63.5	432,760	8,180	0.0189	0.9811	16.35
64.5	426,733	23,196	0.0544	0.9456	16.04
65.5	403,710	30,344	0.0752	0.9248	15.17
66.5	373,366	24,600	0.0659	0.9341	14.03
67.5	321,050	9,737	0.0303	0.9697	13.10
68.5	287,431	12,130	0.0422	0.9578	12.71
69.5	249,893	6,202	0.0248	0.9752	12.17
70.5	190,567	7,928	0.0416	0.9584	11.87
71.5	130,961	1,447	0.0111	0.9889	11.38
72.5	108,653	2,623	0.0241	0.9759	11.25
73.5	91,136	4,034	0.0443	0.9557	10.98
74.5	79,994	4,706	0.0588	0.9412	10.49
75.5	65,971	2,719	0.0412	0.9588	9.87
76.5	50,162	3,618	0.0721	0.9279	9.47
77.5	42,617	1,105	0.0259	0.9741	8.78
78.5	36,211	1,049	0.0290	0.9710	8.56

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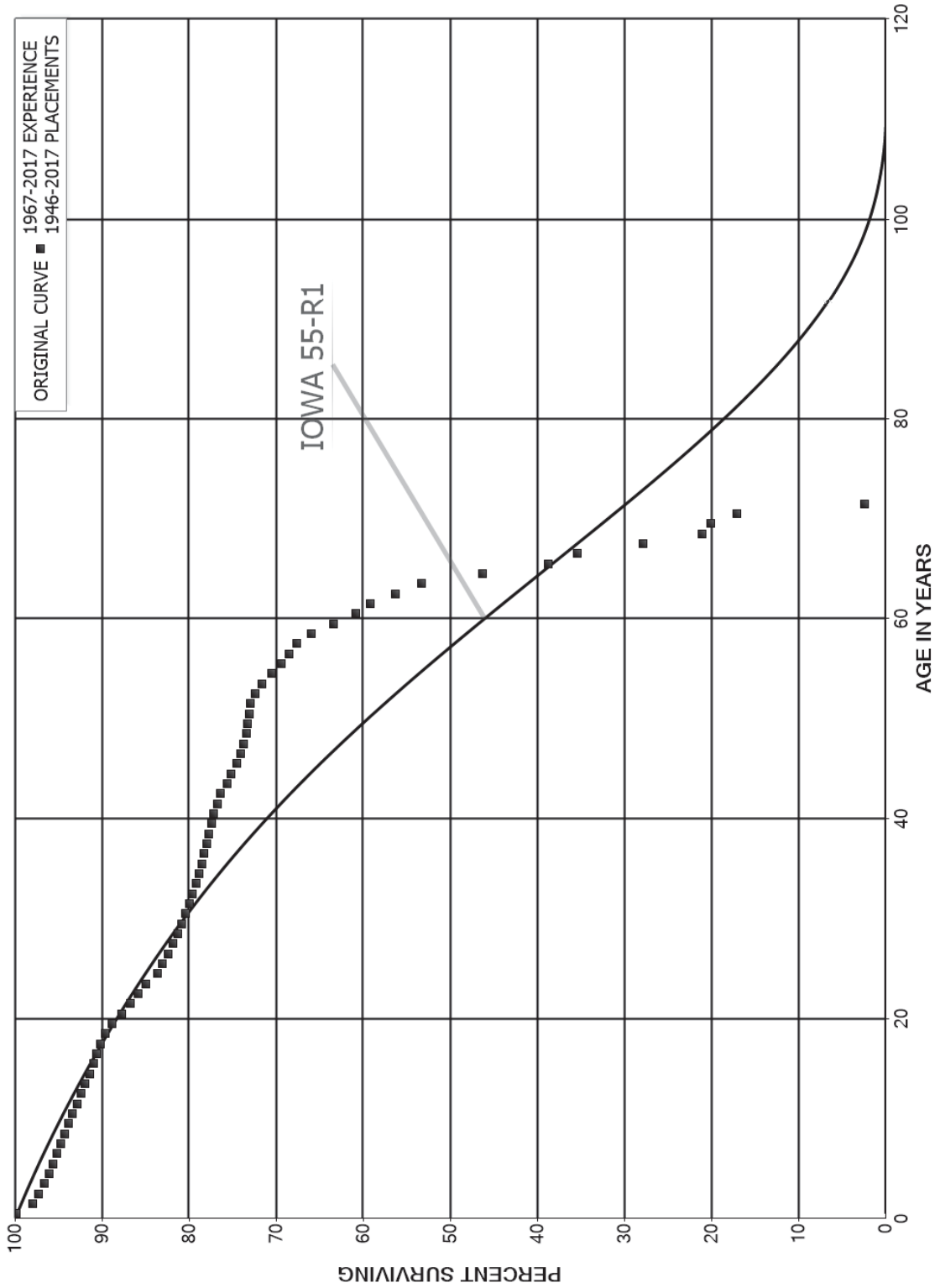
ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	32,765	1,037	0.0317	0.9683	8.31
80.5	28,684	495	0.0173	0.9827	8.05
81.5	25,962	518	0.0200	0.9800	7.91
82.5	24,918	136	0.0055	0.9945	7.75
83.5	24,580	387	0.0158	0.9842	7.71
84.5	23,817	604	0.0254	0.9746	7.59
85.5	22,695	37	0.0016	0.9984	7.39
86.5	22,116		0.0000	1.0000	7.38
87.5	19,172	201	0.0105	0.9895	7.38
88.5	15,439		0.0000	1.0000	7.30
89.5	12,170	282	0.0232	0.9768	7.30
90.5	10,386	420	0.0405	0.9595	7.13
91.5	8,610		0.0000	1.0000	6.85
92.5	7,591	2,152	0.2836	0.7164	6.85
93.5	5,044	199	0.0394	0.9606	4.90
94.5	3,031	594	0.1959	0.8041	4.71
95.5	2,101		0.0000	1.0000	3.79
96.5					3.79

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ACCOUNT 369.1 OVERHEAD SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	95,356,868	149,133	0.0016	0.9984	100.00
0.5	92,339,280	1,756,295	0.0190	0.9810	99.84
1.5	87,911,438	576,552	0.0066	0.9934	97.94
2.5	85,086,136	618,941	0.0073	0.9927	97.30
3.5	82,317,250	421,123	0.0051	0.9949	96.59
4.5	79,787,626	404,243	0.0051	0.9949	96.10
5.5	77,308,318	349,927	0.0045	0.9955	95.61
6.5	74,781,131	366,866	0.0049	0.9951	95.18
7.5	72,938,877	331,695	0.0045	0.9955	94.71
8.5	70,401,260	365,529	0.0052	0.9948	94.28
9.5	67,410,073	320,466	0.0048	0.9952	93.79
10.5	64,000,652	323,817	0.0051	0.9949	93.35
11.5	62,026,605	292,509	0.0047	0.9953	92.88
12.5	58,854,979	272,920	0.0046	0.9954	92.44
13.5	56,298,852	381,599	0.0068	0.9932	92.01
14.5	53,848,837	234,876	0.0044	0.9956	91.38
15.5	52,023,746	243,371	0.0047	0.9953	90.99
16.5	51,571,788	239,179	0.0046	0.9954	90.56
17.5	43,865,185	272,334	0.0062	0.9938	90.14
18.5	42,595,054	343,955	0.0081	0.9919	89.58
19.5	41,077,736	501,094	0.0122	0.9878	88.86
20.5	39,549,549	459,535	0.0116	0.9884	87.77
21.5	35,300,535	370,417	0.0105	0.9895	86.75
22.5	32,819,388	339,662	0.0103	0.9897	85.84
23.5	29,555,583	455,861	0.0154	0.9846	84.96
24.5	27,827,029	184,569	0.0066	0.9934	83.64
25.5	26,496,799	212,881	0.0080	0.9920	83.09
26.5	24,825,964	189,277	0.0076	0.9924	82.42
27.5	23,758,718	143,322	0.0060	0.9940	81.79
28.5	23,026,110	147,209	0.0064	0.9936	81.30
29.5	22,341,164	93,178	0.0042	0.9958	80.78
30.5	21,635,787	123,524	0.0057	0.9943	80.44
31.5	20,696,152	100,485	0.0049	0.9951	79.98
32.5	19,931,429	101,711	0.0051	0.9949	79.60
33.5	19,051,629	95,302	0.0050	0.9950	79.19
34.5	18,212,140	69,612	0.0038	0.9962	78.79
35.5	17,145,638	46,116	0.0027	0.9973	78.49
36.5	16,023,849	58,475	0.0036	0.9964	78.28
37.5	14,889,721	42,566	0.0029	0.9971	78.00
38.5	13,826,917	62,460	0.0045	0.9955	77.77

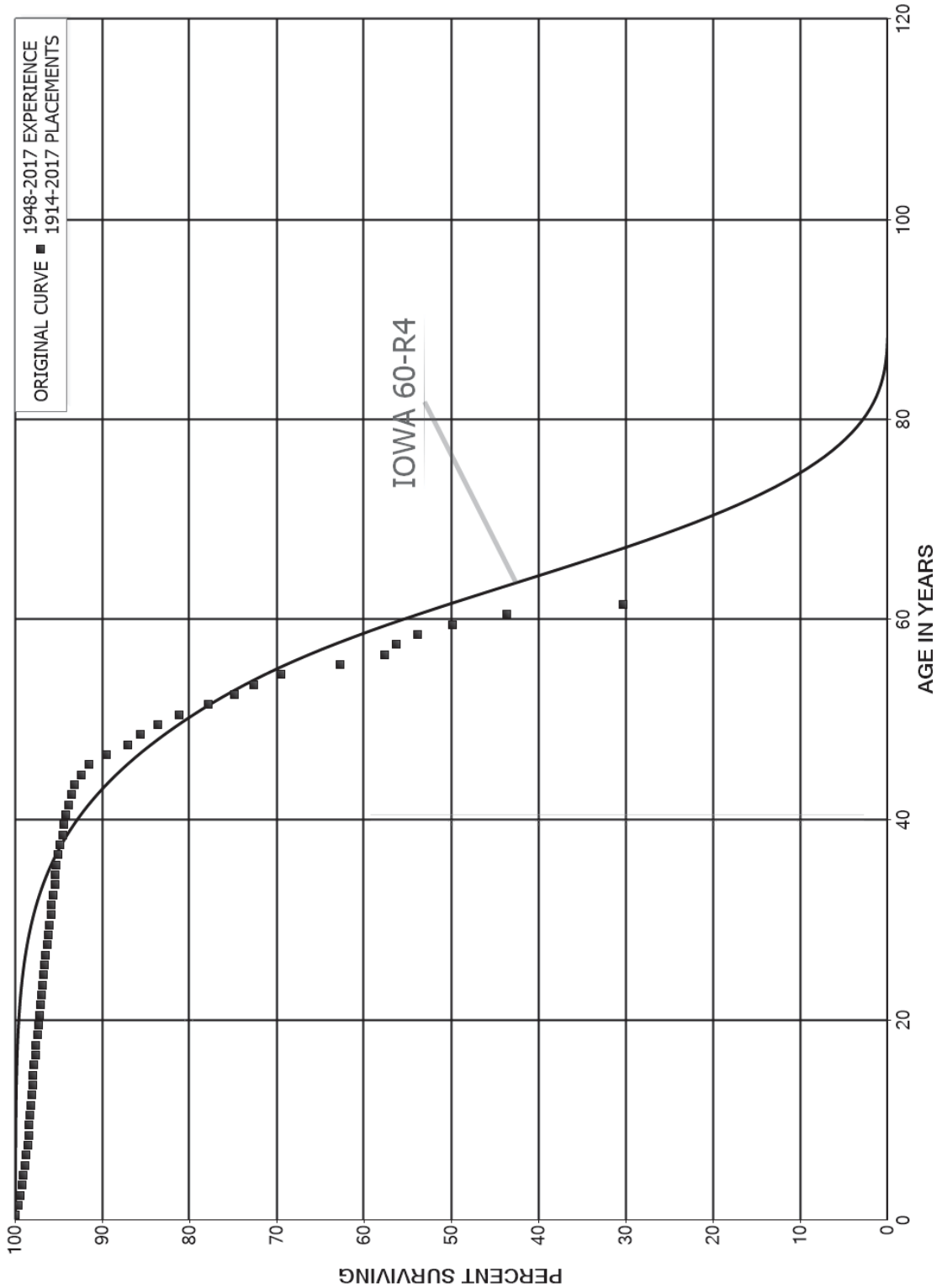
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ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2017			EXPERIENCE BAND 1967-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,903,403	45,943	0.0036	0.9964	77.42
40.5	12,043,202	65,741	0.0055	0.9945	77.15
41.5	11,273,980	53,462	0.0047	0.9953	76.72
42.5	10,504,349	103,695	0.0099	0.9901	76.36
43.5	9,681,842	59,790	0.0062	0.9938	75.61
44.5	8,908,984	72,694	0.0082	0.9918	75.14
45.5	7,351,906	41,855	0.0057	0.9943	74.53
46.5	6,788,155	29,795	0.0044	0.9956	74.10
47.5	6,266,478	29,062	0.0046	0.9954	73.78
48.5	5,770,683	14,025	0.0024	0.9976	73.44
49.5	5,322,833	11,859	0.0022	0.9978	73.26
50.5	4,884,696	11,883	0.0024	0.9976	73.09
51.5	4,425,180	30,341	0.0069	0.9931	72.92
52.5	3,896,461	41,831	0.0107	0.9893	72.42
53.5	3,368,778	54,630	0.0162	0.9838	71.64
54.5	2,880,177	42,696	0.0148	0.9852	70.48
55.5	2,478,579	31,379	0.0127	0.9873	69.43
56.5	2,109,663	29,345	0.0139	0.9861	68.55
57.5	1,708,694	41,960	0.0246	0.9754	67.60
58.5	1,336,148	50,973	0.0381	0.9619	65.94
59.5	1,026,977	41,242	0.0402	0.9598	63.42
60.5	769,760	21,438	0.0279	0.9721	60.88
61.5	564,843	27,851	0.0493	0.9507	59.18
62.5	466,432	24,258	0.0520	0.9480	56.26
63.5	90,670	11,982	0.1321	0.8679	53.34
64.5	43,951	7,133	0.1623	0.8377	46.29
65.5	26,598	2,345	0.0882	0.9118	38.78
66.5	20,988	4,484	0.2137	0.7863	35.36
67.5	13,320	3,203	0.2405	0.7595	27.80
68.5	10,117	480	0.0475	0.9525	21.12
69.5	7,321	1,121	0.1531	0.8469	20.11
70.5	2,803	2,402	0.8571	0.1429	17.03
71.5					2.43

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ACCOUNT 369.2 UNDERGROUND SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 369.2 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2017 EXPERIENCE BAND 1948-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	192,448,316	173,905	0.0009	0.9991	100.00
0.5	184,816,500	616,309	0.0033	0.9967	99.91
1.5	176,499,361	413,223	0.0023	0.9977	99.58
2.5	169,859,973	240,607	0.0014	0.9986	99.34
3.5	164,085,355	317,032	0.0019	0.9981	99.20
4.5	158,479,571	222,688	0.0014	0.9986	99.01
5.5	153,659,345	296,717	0.0019	0.9981	98.87
6.5	149,191,214	204,261	0.0014	0.9986	98.68
7.5	145,190,796	155,686	0.0011	0.9989	98.55
8.5	140,576,715	136,689	0.0010	0.9990	98.44
9.5	133,532,518	138,404	0.0010	0.9990	98.34
10.5	123,638,375	115,415	0.0009	0.9991	98.24
11.5	115,893,797	110,883	0.0010	0.9990	98.15
12.5	106,259,449	64,137	0.0006	0.9994	98.06
13.5	98,510,970	100,253	0.0010	0.9990	98.00
14.5	91,489,043	98,803	0.0011	0.9989	97.90
15.5	85,880,709	121,767	0.0014	0.9986	97.79
16.5	83,028,331	72,871	0.0009	0.9991	97.65
17.5	70,732,701	140,934	0.0020	0.9980	97.57
18.5	64,617,169	73,085	0.0011	0.9989	97.37
19.5	60,911,297	66,584	0.0011	0.9989	97.26
20.5	54,785,899	53,034	0.0010	0.9990	97.16
21.5	45,252,958	56,797	0.0013	0.9987	97.06
22.5	39,710,357	35,923	0.0009	0.9991	96.94
23.5	32,264,480	38,040	0.0012	0.9988	96.85
24.5	29,732,474	30,911	0.0010	0.9990	96.74
25.5	27,598,880	50,720	0.0018	0.9982	96.64
26.5	25,015,258	38,759	0.0015	0.9985	96.46
27.5	22,605,603	26,077	0.0012	0.9988	96.31
28.5	20,584,783	21,307	0.0010	0.9990	96.20
29.5	18,936,739	46,038	0.0024	0.9976	96.10
30.5	17,746,419	12,993	0.0007	0.9993	95.87
31.5	15,915,925	38,687	0.0024	0.9976	95.80
32.5	14,609,638	20,186	0.0014	0.9986	95.56
33.5	13,103,396	10,899	0.0008	0.9992	95.43
34.5	12,000,471	8,373	0.0007	0.9993	95.35
35.5	10,890,423	22,515	0.0021	0.9979	95.29
36.5	9,642,998	27,584	0.0029	0.9971	95.09
37.5	8,257,349	25,055	0.0030	0.9970	94.82
38.5	6,736,832	10,097	0.0015	0.9985	94.53

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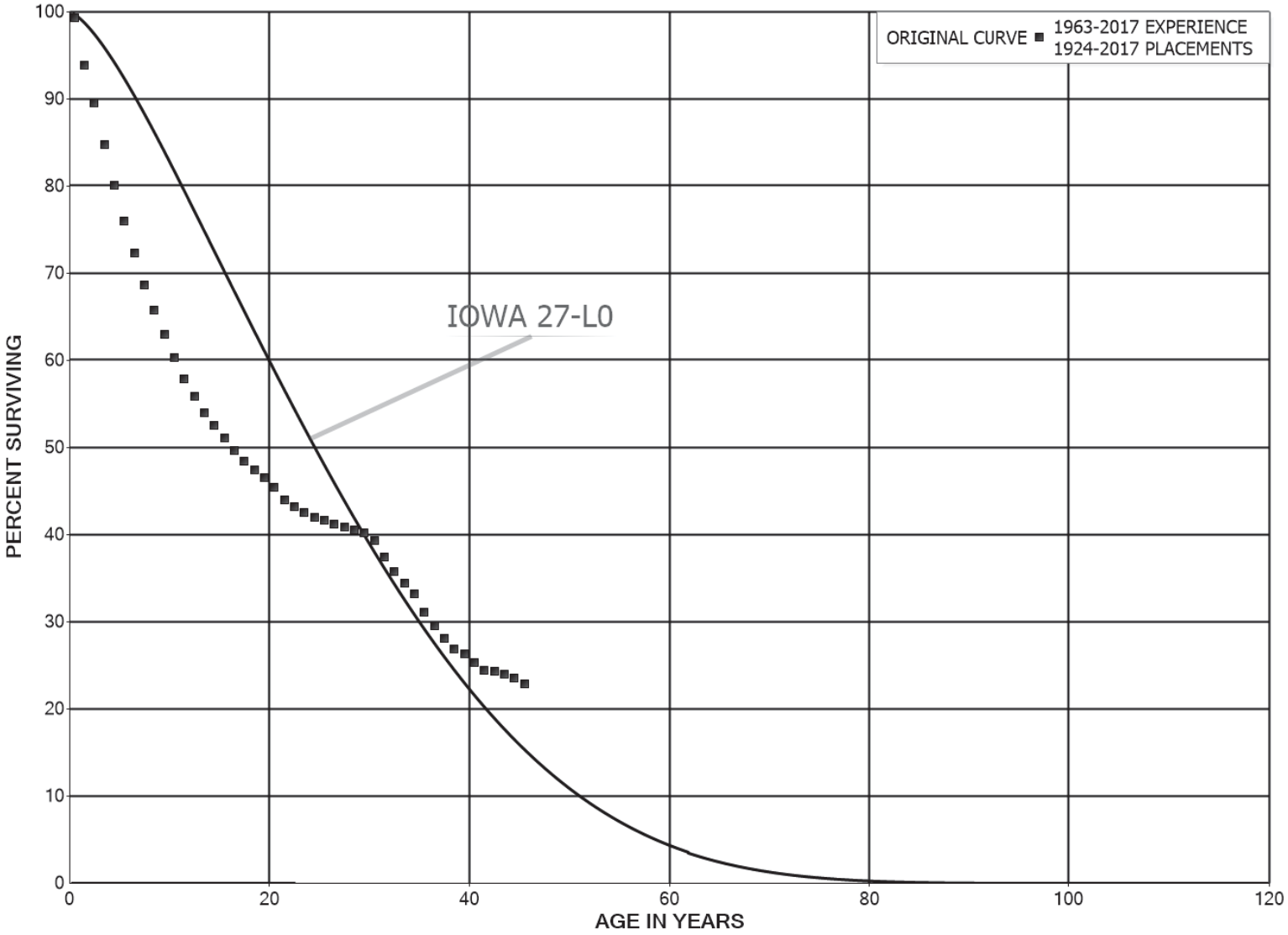
ACCOUNT 369.2 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2017 EXPERIENCE BAND 1948-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,340,695	10,847	0.0020	0.9980	94.39
40.5	4,096,129	13,363	0.0033	0.9967	94.20
41.5	3,280,698	12,378	0.0038	0.9962	93.89
42.5	2,760,368	9,719	0.0035	0.9965	93.53
43.5	2,289,274	20,317	0.0089	0.9911	93.21
44.5	1,846,153	17,981	0.0097	0.9903	92.38
45.5	1,182,720	25,294	0.0214	0.9786	91.48
46.5	963,435	26,049	0.0270	0.9730	89.52
47.5	811,607	13,376	0.0165	0.9835	87.10
48.5	678,765	16,471	0.0243	0.9757	85.67
49.5	423,191	12,238	0.0289	0.9711	83.59
50.5	310,858	12,691	0.0408	0.9592	81.17
51.5	182,857	7,039	0.0385	0.9615	77.86
52.5	100,884	3,057	0.0303	0.9697	74.86
53.5	66,803	2,847	0.0426	0.9574	72.59
54.5	61,051	5,922	0.0970	0.9030	69.50
55.5	46,469	3,809	0.0820	0.9180	62.76
56.5	38,560	924	0.0240	0.9760	57.61
57.5	28,265	1,202	0.0425	0.9575	56.23
58.5	27,063	2,024	0.0748	0.9252	53.84
59.5	24,850	3,092	0.1244	0.8756	49.81
60.5	15,664	4,784	0.3054	0.6946	43.62
61.5	8,013	6,285	0.7843	0.2157	30.29
62.5	1,729	1,729	1.0000		6.53
63.5					

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ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1963-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,193,038	43,836	0.0071	0.9929	100.00
0.5	6,449,540	352,871	0.0547	0.9453	99.29
1.5	6,058,492	280,407	0.0463	0.9537	93.86
2.5	5,733,008	309,920	0.0541	0.9459	89.52
3.5	5,368,254	291,266	0.0543	0.9457	84.68
4.5	5,045,878	262,505	0.0520	0.9480	80.08
5.5	4,718,866	222,578	0.0472	0.9528	75.92
6.5	4,444,683	227,832	0.0513	0.9487	72.34
7.5	4,182,256	176,627	0.0422	0.9578	68.63
8.5	3,980,603	168,451	0.0423	0.9577	65.73
9.5	3,797,407	159,046	0.0419	0.9581	62.95
10.5	3,621,216	146,208	0.0404	0.9596	60.31
11.5	3,472,119	121,018	0.0349	0.9651	57.88
12.5	3,345,022	117,175	0.0350	0.9650	55.86
13.5	3,221,543	85,010	0.0264	0.9736	53.90
14.5	3,122,294	84,303	0.0270	0.9730	52.48
15.5	3,026,089	84,789	0.0280	0.9720	51.06
16.5	2,934,281	74,948	0.0255	0.9745	49.63
17.5	2,833,505	59,461	0.0210	0.9790	48.36
18.5	2,753,506	46,635	0.0169	0.9831	47.35
19.5	2,159,275	52,922	0.0245	0.9755	46.55
20.5	2,115,908	68,745	0.0325	0.9675	45.41
21.5	2,115,969	36,578	0.0173	0.9827	43.93
22.5	2,144,717	32,096	0.0150	0.9850	43.17
23.5	2,157,542	27,424	0.0127	0.9873	42.53
24.5	2,160,915	20,950	0.0097	0.9903	41.99
25.5	2,229,216	21,827	0.0098	0.9902	41.58
26.5	2,271,019	19,404	0.0085	0.9915	41.17
27.5	2,304,390	18,723	0.0081	0.9919	40.82
28.5	2,310,625	18,402	0.0080	0.9920	40.49
29.5	2,304,315	48,415	0.0210	0.9790	40.17
30.5	2,270,878	109,053	0.0480	0.9520	39.32
31.5	2,155,128	99,319	0.0461	0.9539	37.43
32.5	2,047,573	76,239	0.0372	0.9628	35.71
33.5	1,958,059	69,274	0.0354	0.9646	34.38
34.5	1,819,283	113,015	0.0621	0.9379	33.16
35.5	1,628,873	80,864	0.0496	0.9504	31.10
36.5	1,480,474	73,047	0.0493	0.9507	29.56
37.5	1,351,548	60,115	0.0445	0.9555	28.10
38.5	1,184,127	26,156	0.0221	0.9779	26.85

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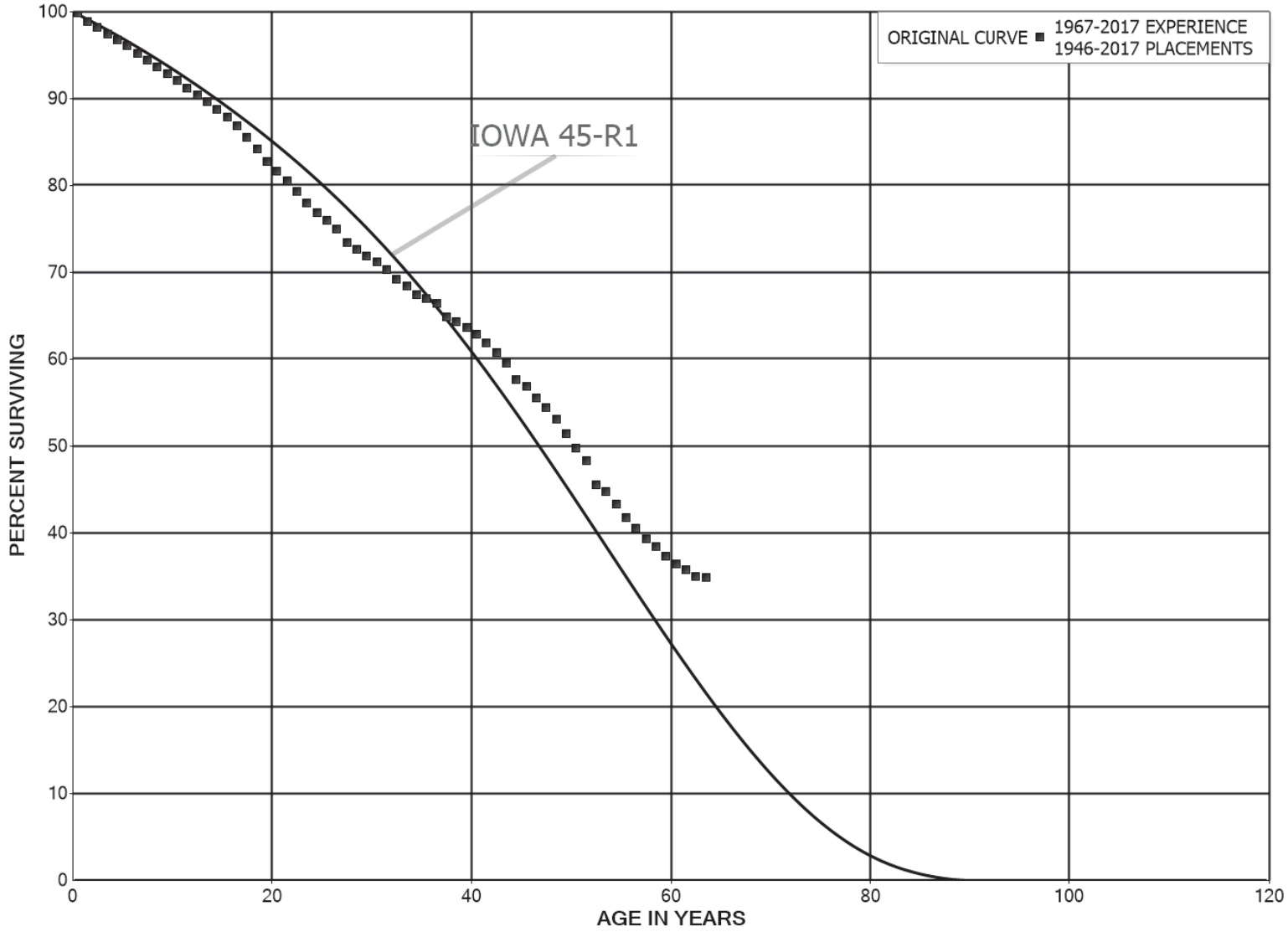
ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2017 EXPERIENCE BAND 1963-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,078,077	39,929	0.0370	0.9630	26.26
40.5	949,604	31,386	0.0331	0.9669	25.28
41.5	832,264	7,382	0.0089	0.9911	24.45
42.5	753,278	7,755	0.0103	0.9897	24.23
43.5	677,688	12,902	0.0190	0.9810	23.98
44.5	607,898	17,066	0.0281	0.9719	23.53
45.5	484,980	8,628	0.0178	0.9822	22.87
46.5	419,216	6,121	0.0146	0.9854	22.46
47.5	327,462	6,346	0.0194	0.9806	22.13
48.5	265,161	5,054	0.0191	0.9809	21.70
49.5	224,009	5,834	0.0260	0.9740	21.29
50.5	178,335	3,168	0.0178	0.9822	20.73
51.5	133,556	5,370	0.0402	0.9598	20.37
52.5	94,206	8,459	0.0898	0.9102	19.55
53.5	45,293	1,855	0.0409	0.9591	17.79
54.5	10,559	970	0.0919	0.9081	17.06
55.5					15.50

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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,037,713	51,929	0.0019	0.9981	100.00
0.5	26,881,242	254,046	0.0095	0.9905	99.81
1.5	26,434,745	178,360	0.0067	0.9933	98.86
2.5	26,025,168	203,115	0.0078	0.9922	98.20
3.5	25,679,569	195,294	0.0076	0.9924	97.43
4.5	25,222,716	174,790	0.0069	0.9931	96.69
5.5	24,872,748	227,740	0.0092	0.9908	96.02
6.5	24,269,050	180,098	0.0074	0.9926	95.14
7.5	23,884,531	197,459	0.0083	0.9917	94.44
8.5	23,360,319	208,117	0.0089	0.9911	93.65
9.5	22,779,701	190,789	0.0084	0.9916	92.82
10.5	21,359,755	191,372	0.0090	0.9910	92.04
11.5	20,653,142	182,755	0.0088	0.9912	91.22
12.5	19,615,426	167,891	0.0086	0.9914	90.41
13.5	18,615,842	188,162	0.0101	0.9899	89.64
14.5	17,678,234	180,866	0.0102	0.9898	88.73
15.5	16,694,290	197,303	0.0118	0.9882	87.82
16.5	16,189,833	247,825	0.0153	0.9847	86.79
17.5	15,120,902	219,083	0.0145	0.9855	85.46
18.5	14,276,047	245,743	0.0172	0.9828	84.22
19.5	13,312,777	181,109	0.0136	0.9864	82.77
20.5	12,145,875	175,469	0.0144	0.9856	81.64
21.5	11,169,712	166,655	0.0149	0.9851	80.46
22.5	10,267,320	167,424	0.0163	0.9837	79.26
23.5	9,161,839	136,154	0.0149	0.9851	77.97
24.5	8,427,344	89,609	0.0106	0.9894	76.81
25.5	7,730,948	109,951	0.0142	0.9858	75.99
26.5	7,142,942	140,173	0.0196	0.9804	74.91
27.5	6,678,432	70,385	0.0105	0.9895	73.44
28.5	6,425,161	74,016	0.0115	0.9885	72.67
29.5	5,931,063	54,818	0.0092	0.9908	71.83
30.5	5,730,677	69,552	0.0121	0.9879	71.17
31.5	5,569,036	91,804	0.0165	0.9835	70.31
32.5	5,255,184	59,236	0.0113	0.9887	69.15
33.5	4,954,308	74,047	0.0149	0.9851	68.37
34.5	4,570,364	27,473	0.0060	0.9940	67.34
35.5	4,305,701	33,266	0.0077	0.9923	66.94
36.5	3,744,195	87,336	0.0233	0.9767	66.42
37.5	3,418,976	29,699	0.0087	0.9913	64.87
38.5	3,184,762	34,053	0.0107	0.9893	64.31

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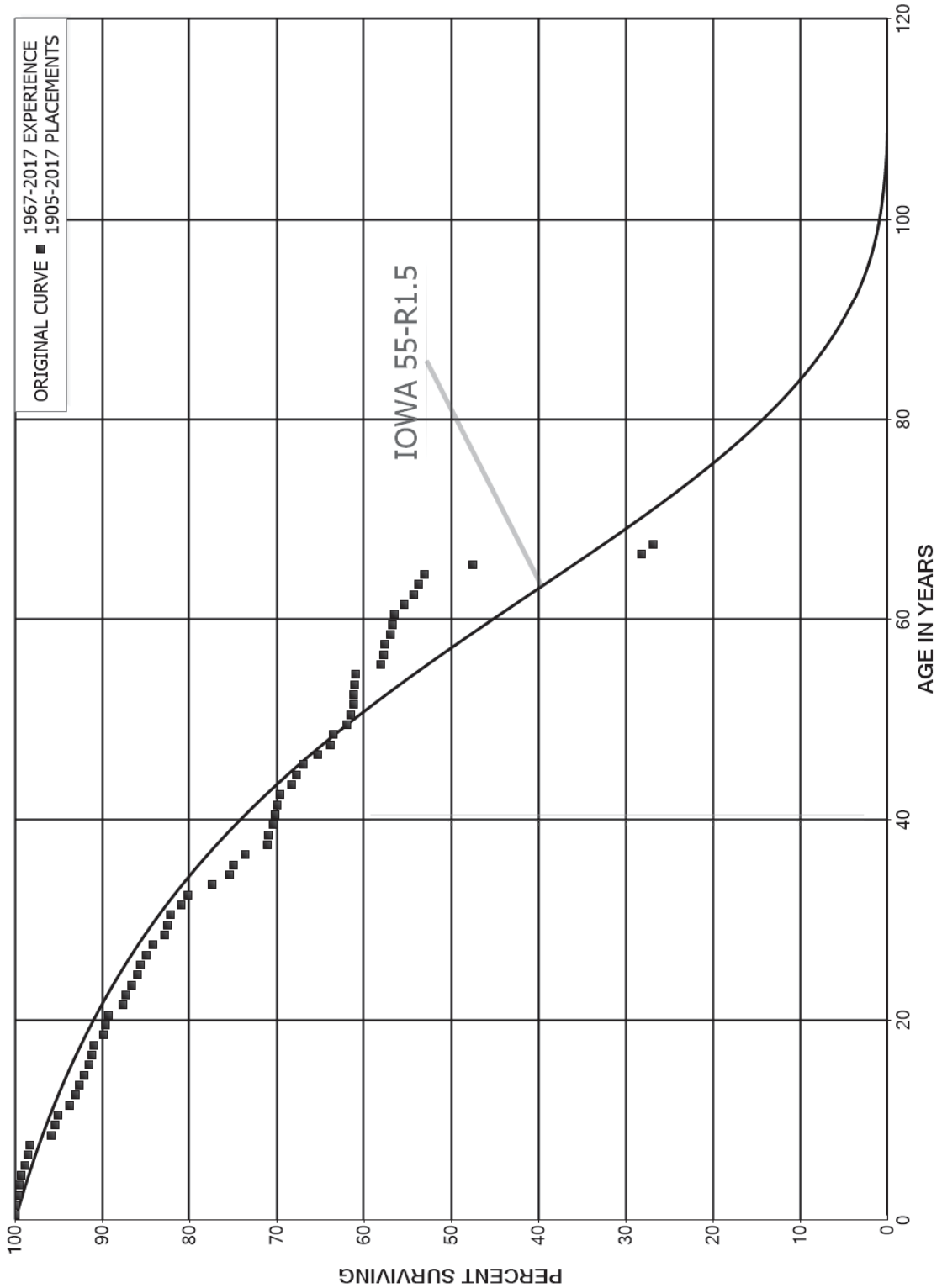
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,997,102	39,344	0.0131	0.9869	63.62
40.5	2,815,960	43,713	0.0155	0.9845	62.79
41.5	2,635,865	45,450	0.0172	0.9828	61.81
42.5	2,453,056	51,313	0.0209	0.9791	60.75
43.5	2,295,125	73,166	0.0319	0.9681	59.48
44.5	2,041,400	26,000	0.0127	0.9873	57.58
45.5	1,881,426	43,166	0.0229	0.9771	56.85
46.5	1,757,749	36,059	0.0205	0.9795	55.54
47.5	1,609,003	39,231	0.0244	0.9756	54.40
48.5	1,422,334	45,457	0.0320	0.9680	53.08
49.5	1,264,425	39,913	0.0316	0.9684	51.38
50.5	1,098,920	33,728	0.0307	0.9693	49.76
51.5	922,037	52,324	0.0567	0.9433	48.23
52.5	743,459	12,622	0.0170	0.9830	45.49
53.5	629,969	19,499	0.0310	0.9690	44.72
54.5	532,638	19,777	0.0371	0.9629	43.34
55.5	488,744	14,392	0.0294	0.9706	41.73
56.5	444,476	13,758	0.0310	0.9690	40.50
57.5	373,824	8,220	0.0220	0.9780	39.25
58.5	335,681	9,413	0.0280	0.9720	38.38
59.5	308,252	7,241	0.0235	0.9765	37.31
60.5	255,422	4,707	0.0184	0.9816	36.43
61.5	224,748	4,745	0.0211	0.9789	35.76
62.5	209,798	1,306	0.0062	0.9938	35.00
63.5	49,959	535	0.0107	0.9893	34.79
64.5	42,167	1,341	0.0318	0.9682	34.41
65.5	37,221	1,240	0.0333	0.9667	33.32
66.5	34,991	57	0.0016	0.9984	32.21
67.5	34,606	97	0.0028	0.9972	32.16
68.5	6,040	59	0.0098	0.9902	32.07
69.5	4,259	42	0.0098	0.9902	31.75
70.5	4,097	13	0.0032	0.9968	31.44
71.5					31.34

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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	113,878,867		0.0000	1.0000	100.00
0.5	112,626,646	105,024	0.0009	0.9991	100.00
1.5	91,944,796	225,825	0.0025	0.9975	99.91
2.5	89,203,989	184,892	0.0021	0.9979	99.66
3.5	86,743,636	138,382	0.0016	0.9984	99.45
4.5	85,508,416	403,307	0.0047	0.9953	99.30
5.5	84,284,204	237,121	0.0028	0.9972	98.83
6.5	79,906,908	194,000	0.0024	0.9976	98.55
7.5	76,616,244	1,944,770	0.0254	0.9746	98.31
8.5	73,564,609	313,801	0.0043	0.9957	95.82
9.5	68,786,261	241,750	0.0035	0.9965	95.41
10.5	67,528,984	967,213	0.0143	0.9857	95.07
11.5	63,755,382	417,441	0.0065	0.9935	93.71
12.5	61,288,441	302,354	0.0049	0.9951	93.10
13.5	59,431,957	347,706	0.0059	0.9941	92.64
14.5	58,203,414	379,471	0.0065	0.9935	92.09
15.5	57,226,316	206,676	0.0036	0.9964	91.49
16.5	55,992,149	155,487	0.0028	0.9972	91.16
17.5	54,903,157	654,884	0.0119	0.9881	90.91
18.5	49,957,404	139,590	0.0028	0.9972	89.83
19.5	38,890,088	117,135	0.0030	0.9970	89.58
20.5	38,398,686	740,688	0.0193	0.9807	89.31
21.5	36,850,028	128,490	0.0035	0.9965	87.58
22.5	36,107,803	269,155	0.0075	0.9925	87.28
23.5	16,710,445	140,560	0.0084	0.9916	86.63
24.5	14,496,541	52,841	0.0036	0.9964	85.90
25.5	9,329,999	67,482	0.0072	0.9928	85.58
26.5	5,276,560	51,279	0.0097	0.9903	84.97
27.5	4,259,325	67,619	0.0159	0.9841	84.14
28.5	3,798,449	14,219	0.0037	0.9963	82.80
29.5	3,398,775	13,247	0.0039	0.9961	82.49
30.5	3,246,022	47,400	0.0146	0.9854	82.17
31.5	3,092,762	29,944	0.0097	0.9903	80.97
32.5	2,743,145	96,073	0.0350	0.9650	80.19
33.5	2,296,573	58,004	0.0253	0.9747	77.38
34.5	2,113,422	14,266	0.0068	0.9932	75.43
35.5	2,106,125	37,663	0.0179	0.9821	74.92
36.5	2,002,950	68,126	0.0340	0.9660	73.58
37.5	1,903,493	4,081	0.0021	0.9979	71.07
38.5	1,914,112	13,854	0.0072	0.9928	70.92

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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,885,339	5,643	0.0030	0.9970	70.41
40.5	1,902,141	6,751	0.0035	0.9965	70.20
41.5	1,917,844	7,839	0.0041	0.9959	69.95
42.5	1,923,835	36,576	0.0190	0.9810	69.66
43.5	1,688,973	15,172	0.0090	0.9910	68.34
44.5	1,264,335	14,271	0.0113	0.9887	67.73
45.5	1,250,197	30,814	0.0246	0.9754	66.96
46.5	1,198,378	27,589	0.0230	0.9770	65.31
47.5	1,171,117	5,297	0.0045	0.9955	63.81
48.5	1,097,589	26,913	0.0245	0.9755	63.52
49.5	1,072,274	7,501	0.0070	0.9930	61.96
50.5	1,107,106	5,392	0.0049	0.9951	61.53
51.5	1,093,484	1,732	0.0016	0.9984	61.23
52.5	1,089,852	1,052	0.0010	0.9990	61.13
53.5	1,114,483	1,918	0.0017	0.9983	61.07
54.5	1,083,336	52,230	0.0482	0.9518	60.97
55.5	1,036,116	6,172	0.0060	0.9940	58.03
56.5	483,683	871	0.0018	0.9982	57.68
57.5	339,152	3,401	0.0100	0.9900	57.58
58.5	335,310	1,494	0.0045	0.9955	57.00
59.5	332,210	1,640	0.0049	0.9951	56.75
60.5	325,144	5,913	0.0182	0.9818	56.47
61.5	318,910	6,685	0.0210	0.9790	55.44
62.5	290,682	3,032	0.0104	0.9896	54.28
63.5	286,948	3,487	0.0122	0.9878	53.71
64.5	281,969	29,229	0.1037	0.8963	53.06
65.5	251,127	102,491	0.4081	0.5919	47.56
66.5	142,298	6,832	0.0480	0.9520	28.15
67.5	74,507	11,314	0.1519	0.8481	26.80
68.5	26,482	213	0.0080	0.9920	22.73
69.5	25,435	363	0.0143	0.9857	22.55
70.5	25,072	133	0.0053	0.9947	22.22
71.5	24,939		0.0000	1.0000	22.11
72.5	24,939	262	0.0105	0.9895	22.11
73.5	24,676		0.0000	1.0000	21.87
74.5	24,676		0.0000	1.0000	21.87
75.5	24,676	499	0.0202	0.9798	21.87
76.5	24,178	53	0.0022	0.9978	21.43
77.5	24,125	5	0.0002	0.9998	21.38
78.5	24,120	78	0.0032	0.9968	21.38

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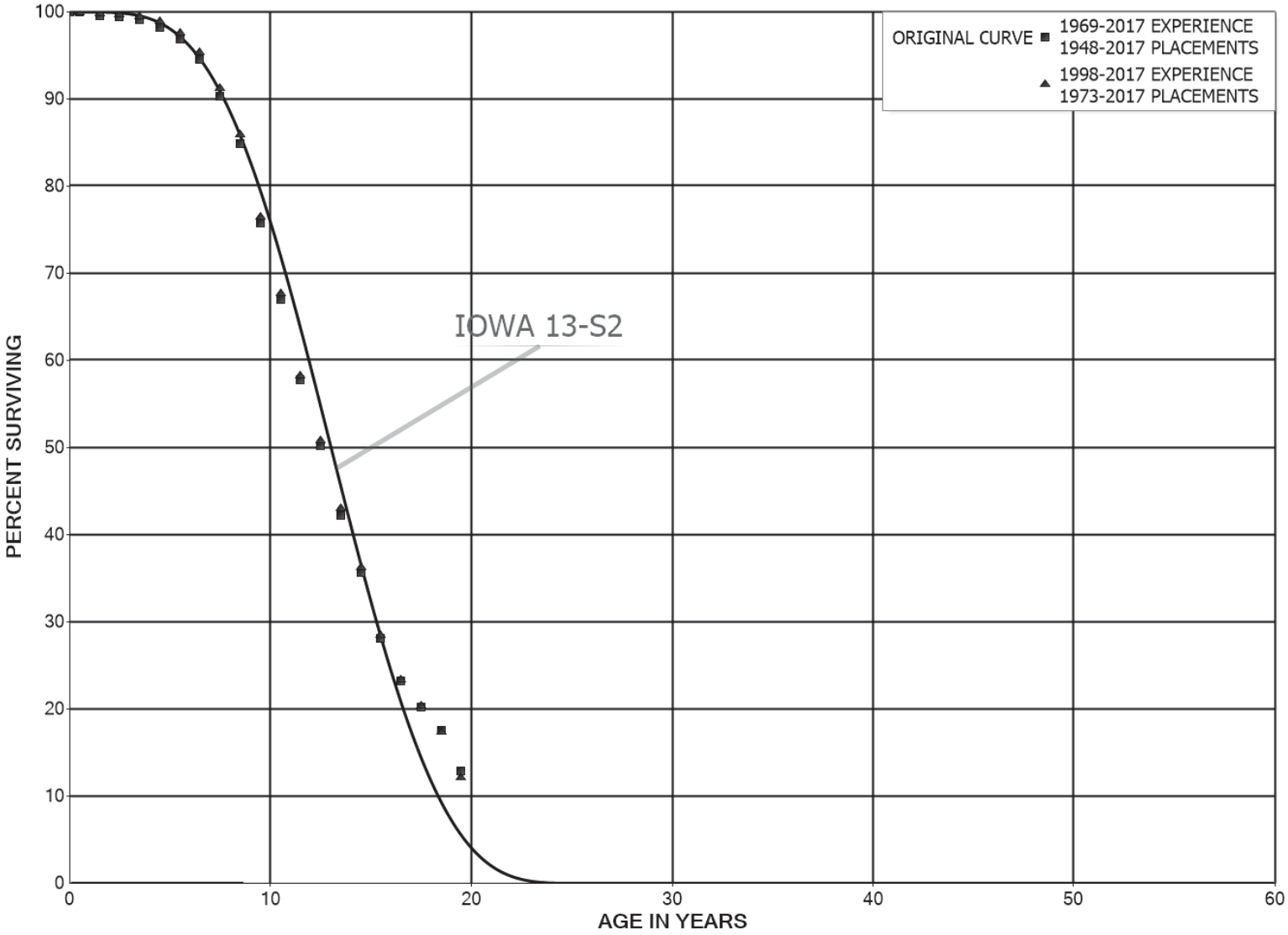
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	24,041	2,562	0.1066	0.8934	21.31
80.5	21,479	12,134	0.5649	0.4351	19.04
81.5	9,345		0.0000	1.0000	8.28
82.5	9,345		0.0000	1.0000	8.28
83.5	9,345		0.0000	1.0000	8.28
84.5	9,345		0.0000	1.0000	8.28
85.5	9,345		0.0000	1.0000	8.28
86.5	9,345	336	0.0359	0.9641	8.28
87.5					7.99

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ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2017 EXPERIENCE BAND 1969-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,721,432	19,603	0.0009	0.9991	100.00
0.5	20,118,684	73,186	0.0036	0.9964	99.91
1.5	19,917,900	23,160	0.0012	0.9988	99.54
2.5	18,761,053	62,855	0.0034	0.9966	99.43
3.5	18,136,233	158,929	0.0088	0.9912	99.09
4.5	17,701,052	257,175	0.0145	0.9855	98.22
5.5	17,378,343	403,810	0.0232	0.9768	96.80
6.5	15,710,026	709,429	0.0452	0.9548	94.55
7.5	14,462,873	868,984	0.0601	0.9399	90.28
8.5	12,445,362	1,334,240	0.1072	0.8928	84.85
9.5	10,789,106	1,262,838	0.1170	0.8830	75.76
10.5	9,283,065	1,277,387	0.1376	0.8624	66.89
11.5	7,066,389	917,497	0.1298	0.8702	57.69
12.5	4,771,072	761,676	0.1596	0.8404	50.20
13.5	3,616,228	560,825	0.1551	0.8449	42.18
14.5	2,624,437	557,568	0.2125	0.7875	35.64
15.5	1,666,532	287,308	0.1724	0.8276	28.07
16.5	1,214,582	158,934	0.1309	0.8691	23.23
17.5	939,675	123,177	0.1311	0.8689	20.19
18.5	766,429	207,268	0.2704	0.7296	17.54
19.5	469,443	54,917	0.1170	0.8830	12.80
20.5	380,295	90,789	0.2387	0.7613	11.30
21.5	289,506	70,523	0.2436	0.7564	8.60
22.5	218,983	17,458	0.0797	0.9203	6.51
23.5	137,168	24,237	0.1767	0.8233	5.99
24.5	33,691		0.0000	1.0000	4.93
25.5	33,691	14,002	0.4156	0.5844	4.93
26.5	16,579	6,148	0.3708	0.6292	2.88
27.5	10,431		0.0000	1.0000	1.81
28.5	10,431		0.0000	1.0000	1.81
29.5	10,431		0.0000	1.0000	1.81
30.5	10,431		0.0000	1.0000	1.81
31.5	10,431	10,431	1.0000		1.81
32.5					

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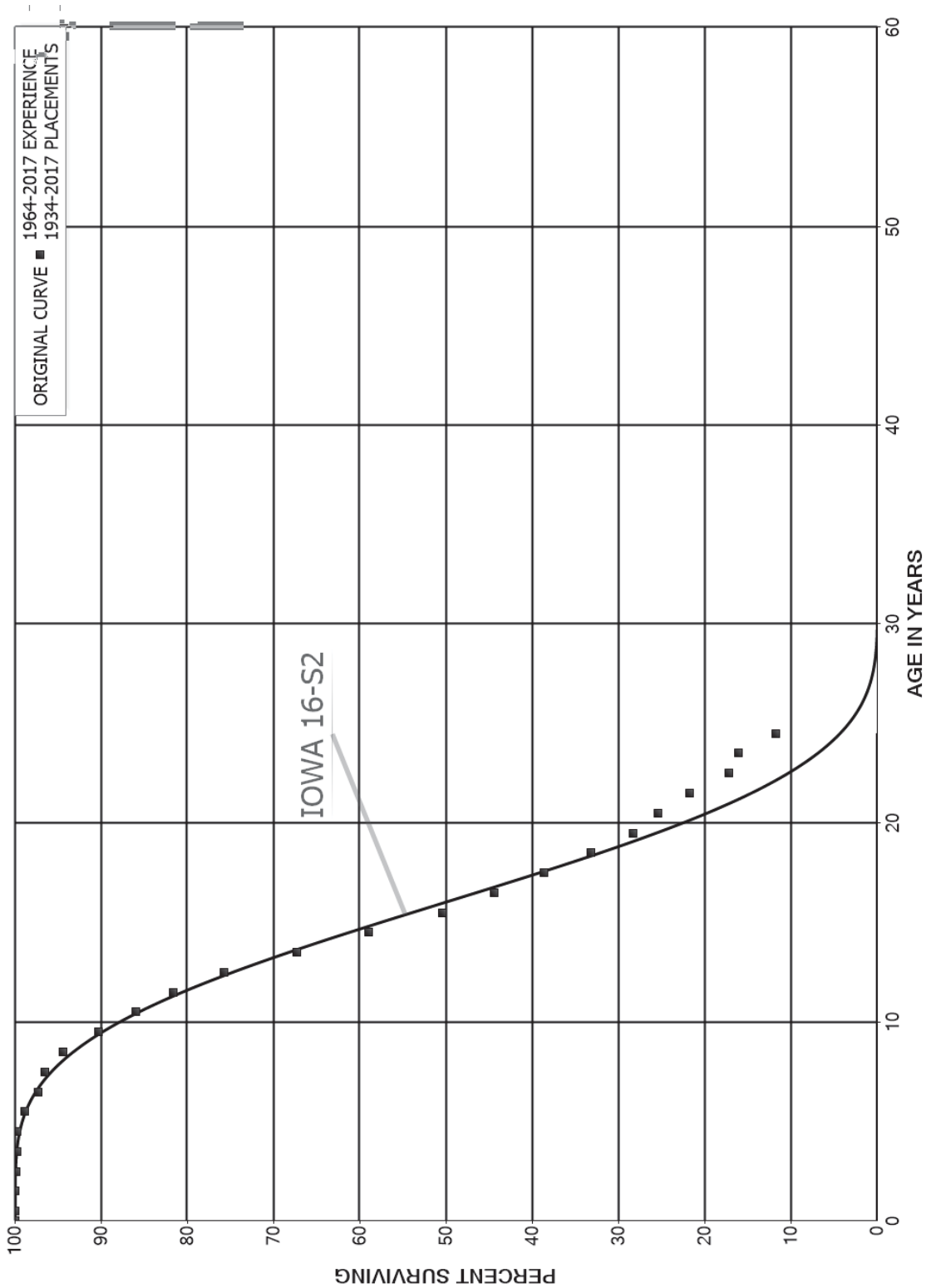
ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,062,692	18,694	0.0012	0.9988	100.00
0.5	15,424,507	17,400	0.0011	0.9989	99.88
1.5	15,850,062	23,158	0.0015	0.9985	99.76
2.5	15,659,317	34,227	0.0022	0.9978	99.62
3.5	15,871,115	83,274	0.0052	0.9948	99.40
4.5	16,779,740	226,233	0.0135	0.9865	98.88
5.5	16,804,527	393,708	0.0234	0.9766	97.55
6.5	15,160,799	645,644	0.0426	0.9574	95.26
7.5	13,966,265	829,076	0.0594	0.9406	91.20
8.5	11,984,384	1,305,732	0.1090	0.8910	85.79
9.5	10,360,533	1,200,806	0.1159	0.8841	76.44
10.5	8,892,527	1,237,704	0.1392	0.8608	67.58
11.5	6,693,799	851,615	0.1272	0.8728	58.18
12.5	4,455,611	685,604	0.1539	0.8461	50.77
13.5	3,370,941	533,644	0.1583	0.8417	42.96
14.5	2,400,828	513,459	0.2139	0.7861	36.16
15.5	1,481,908	266,109	0.1796	0.8204	28.43
16.5	1,048,421	137,624	0.1313	0.8687	23.32
17.5	794,824	116,411	0.1465	0.8535	20.26
18.5	663,132	202,433	0.3053	0.6947	17.29
19.5	391,745	45,794	0.1169	0.8831	12.01
20.5	322,998	77,990	0.2415	0.7585	10.61
21.5	256,157	67,755	0.2645	0.7355	8.05
22.5	188,402	17,458	0.0927	0.9073	5.92
23.5	106,587	24,237	0.2274	0.7726	5.37
24.5	13,541		0.0000	1.0000	4.15
25.5	13,541		0.0000	1.0000	4.15
26.5	10,431		0.0000	1.0000	4.15
27.5	10,431		0.0000	1.0000	4.15
28.5	10,431		0.0000	1.0000	4.15
29.5	10,431		0.0000	1.0000	4.15
30.5	10,431		0.0000	1.0000	4.15
31.5	10,431	10,431	1.0000		4.15
32.5					

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ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2017 EXPERIENCE BAND 1964-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,222,739	8,415	0.0004	0.9996	100.00
0.5	22,642,759	605	0.0000	1.0000	99.96
1.5	22,580,346	23,637	0.0010	0.9990	99.96
2.5	21,949,910	23,644	0.0011	0.9989	99.86
3.5	20,391,478		0.0000	1.0000	99.75
4.5	19,752,716	177,089	0.0090	0.9910	99.75
5.5	19,271,690	301,020	0.0156	0.9844	98.85
6.5	17,675,496	144,112	0.0082	0.9918	97.31
7.5	17,614,831	388,967	0.0221	0.9779	96.52
8.5	17,065,335	745,736	0.0437	0.9563	94.39
9.5	16,016,964	765,060	0.0478	0.9522	90.26
10.5	15,060,316	766,875	0.0509	0.9491	85.95
11.5	12,682,739	909,315	0.0717	0.9283	81.57
12.5	10,026,573	1,116,441	0.1113	0.8887	75.72
13.5	8,326,640	1,037,930	0.1247	0.8753	67.29
14.5	7,321,791	1,063,887	0.1453	0.8547	58.90
15.5	5,004,155	595,978	0.1191	0.8809	50.35
16.5	4,107,714	532,081	0.1295	0.8705	44.35
17.5	3,460,659	486,264	0.1405	0.8595	38.60
18.5	2,974,396	439,589	0.1478	0.8522	33.18
19.5	2,447,091	249,313	0.1019	0.8981	28.28
20.5	1,699,961	243,724	0.1434	0.8566	25.40
21.5	1,232,386	257,540	0.2090	0.7910	21.75
22.5	870,557	58,103	0.0667	0.9333	17.21
23.5	771,152	208,252	0.2701	0.7299	16.06
24.5	488,321	125,884	0.2578	0.7422	11.72
25.5	335,199	69,114	0.2062	0.7938	8.70
26.5	266,085	53,595	0.2014	0.7986	6.91
27.5	154,605	70	0.0005	0.9995	5.52
28.5	154,535	14,599	0.0945	0.9055	5.51
29.5	141,774	22,966	0.1620	0.8380	4.99
30.5	118,808		0.0000	1.0000	4.18
31.5	118,808	13,703	0.1153	0.8847	4.18
32.5	105,105	1,169	0.0111	0.9889	3.70
33.5	103,936	20,641	0.1986	0.8014	3.66
34.5	83,294	18,729	0.2249	0.7751	2.93
35.5	64,565		0.0000	1.0000	2.27
36.5	64,565		0.0000	1.0000	2.27
37.5	64,565	6,304	0.0976	0.9024	2.27
38.5	58,261		0.0000	1.0000	2.05

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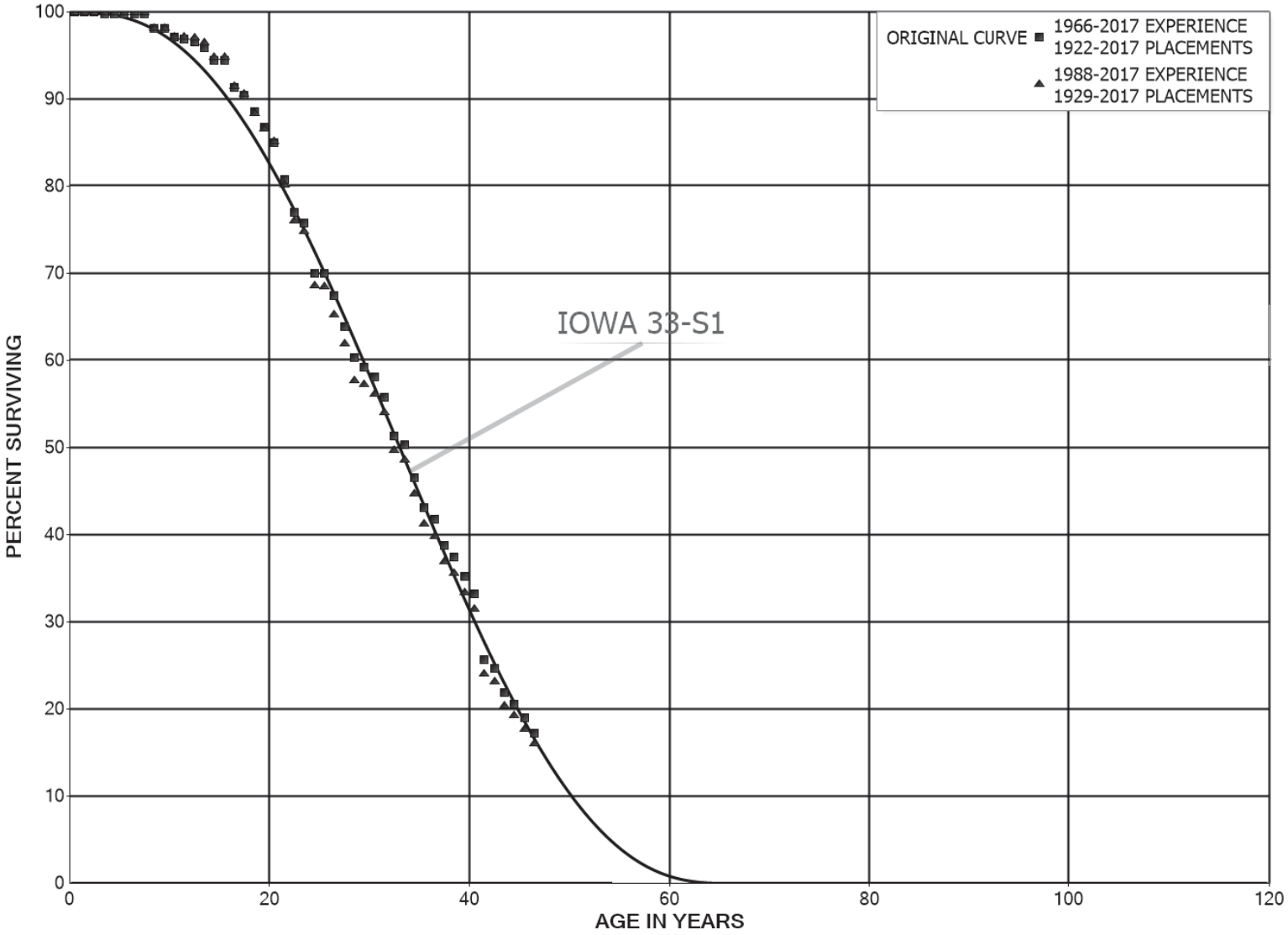
ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2017 EXPERIENCE BAND 1964-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	58,261	20,716	0.3556	0.6444	2.05
40.5	37,545		0.0000	1.0000	1.32
41.5	37,545		0.0000	1.0000	1.32
42.5	37,545		0.0000	1.0000	1.32
43.5	37,545	490	0.0131	0.9869	1.32
44.5	3,375	735	0.2177	0.7823	1.30
45.5	2,640		0.0000	1.0000	1.02
46.5	2,640	223	0.0843	0.9157	1.02
47.5	2,418		0.0000	1.0000	0.93
48.5	2,418		0.0000	1.0000	0.93
49.5	2,418		0.0000	1.0000	0.93
50.5	2,418		0.0000	1.0000	0.93
51.5	2,418		0.0000	1.0000	0.93
52.5	2,418	2,418	1.0000		0.93
53.5					

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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2017 EXPERIENCE BAND 1966-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,334,939	4,234	0.0010	0.9990	100.00
0.5	4,247,783		0.0000	1.0000	99.90
1.5	4,260,917		0.0000	1.0000	99.90
2.5	4,183,976	5,196	0.0012	0.9988	99.90
3.5	4,194,623		0.0000	1.0000	99.78
4.5	4,197,372	1,115	0.0003	0.9997	99.78
5.5	4,234,528		0.0000	1.0000	99.75
6.5	3,639,517	2,262	0.0006	0.9994	99.75
7.5	3,518,550	56,699	0.0161	0.9839	99.69
8.5	3,457,110	2,019	0.0006	0.9994	98.08
9.5	3,437,519	32,638	0.0095	0.9905	98.03
10.5	3,156,804	10,044	0.0032	0.9968	97.10
11.5	2,547,316	6,386	0.0025	0.9975	96.79
12.5	2,525,645	18,701	0.0074	0.9926	96.54
13.5	2,460,138	36,022	0.0146	0.9854	95.83
14.5	2,411,008	1,397	0.0006	0.9994	94.43
15.5	2,353,930	77,824	0.0331	0.9669	94.37
16.5	2,278,713	20,023	0.0088	0.9912	91.25
17.5	2,267,725	49,068	0.0216	0.9784	90.45
18.5	2,176,791	43,969	0.0202	0.9798	88.49
19.5	2,001,903	41,453	0.0207	0.9793	86.70
20.5	1,711,545	84,644	0.0495	0.9505	84.91
21.5	1,496,757	69,557	0.0465	0.9535	80.71
22.5	1,173,237	18,580	0.0158	0.9842	76.96
23.5	928,512	70,738	0.0762	0.9238	75.74
24.5	825,449	668	0.0008	0.9992	69.97
25.5	678,693	23,918	0.0352	0.9648	69.91
26.5	612,217	32,634	0.0533	0.9467	67.45
27.5	561,063	31,260	0.0557	0.9443	63.85
28.5	518,185	9,455	0.0182	0.9818	60.30
29.5	507,818	10,012	0.0197	0.9803	59.20
30.5	497,806	20,012	0.0402	0.9598	58.03
31.5	478,721	37,469	0.0783	0.9217	55.70
32.5	441,252	8,711	0.0197	0.9803	51.34
33.5	416,115	31,754	0.0763	0.9237	50.32
34.5	351,123	25,558	0.0728	0.9272	46.48
35.5	326,938	10,715	0.0328	0.9672	43.10
36.5	317,983	22,983	0.0723	0.9277	41.69
37.5	283,105	9,183	0.0324	0.9676	38.67
38.5	273,770	16,553	0.0605	0.9395	37.42

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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2017 EXPERIENCE BAND 1966-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	250,373	13,902	0.0555	0.9445	35.16
40.5	236,471	53,753	0.2273	0.7727	33.21
41.5	179,194	7,234	0.0404	0.9596	25.66
42.5	164,587	18,479	0.1123	0.8877	24.62
43.5	143,161	8,647	0.0604	0.9396	21.86
44.5	131,536	10,006	0.0761	0.9239	20.54
45.5	121,530	11,485	0.0945	0.9055	18.97
46.5	98,437	12,709	0.1291	0.8709	17.18
47.5	85,728	9,991	0.1165	0.8835	14.96
48.5	73,827	8,505	0.1152	0.8848	13.22
49.5	63,416	1,408	0.0222	0.9778	11.70
50.5	57,628	5,584	0.0969	0.9031	11.44
51.5	42,065	4,678	0.1112	0.8888	10.33
52.5	34,775	2,054	0.0591	0.9409	9.18
53.5	31,606	5,047	0.1597	0.8403	8.64
54.5	20,305	327	0.0161	0.9839	7.26
55.5	14,745	652	0.0442	0.9558	7.14
56.5	14,093	612	0.0434	0.9566	6.83
57.5	13,481	704	0.0522	0.9478	6.53
58.5	11,773	4,372	0.3713	0.6287	6.19
59.5	7,402		0.0000	1.0000	3.89
60.5	7,402	239	0.0323	0.9677	3.89
61.5	7,163		0.0000	1.0000	3.77
62.5	5,352		0.0000	1.0000	3.77
63.5	5,352		0.0000	1.0000	3.77
64.5	5,352		0.0000	1.0000	3.77
65.5	5,352		0.0000	1.0000	3.77
66.5	5,352		0.0000	1.0000	3.77
67.5	5,352		0.0000	1.0000	3.77
68.5	3,436	418	0.1216	0.8784	3.77
69.5	2,854		0.0000	1.0000	3.31
70.5	1,972		0.0000	1.0000	3.31
71.5	1,972	1,194	0.6054	0.3946	3.31
72.5	778		0.0000	1.0000	1.31
73.5	778	359	0.4618	0.5382	1.31
74.5	419	419	1.0000		0.70
75.5					

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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,820,889	4,234	0.0011	0.9989	100.00
0.5	3,705,267		0.0000	1.0000	99.89
1.5	3,712,896		0.0000	1.0000	99.89
2.5	3,603,303		0.0000	1.0000	99.89
3.5	3,636,179		0.0000	1.0000	99.89
4.5	3,647,928		0.0000	1.0000	99.89
5.5	3,647,928		0.0000	1.0000	99.89
6.5	3,049,648		0.0000	1.0000	99.89
7.5	2,991,272	54,165	0.0181	0.9819	99.89
8.5	2,929,006		0.0000	1.0000	98.08
9.5	2,934,015	30,442	0.0104	0.9896	98.08
10.5	2,669,833		0.0000	1.0000	97.06
11.5	2,078,399	1,575	0.0008	0.9992	97.06
12.5	2,078,166	12,679	0.0061	0.9939	96.99
13.5	2,028,791	34,222	0.0169	0.9831	96.40
14.5	1,998,246		0.0000	1.0000	94.77
15.5	1,964,387	69,677	0.0355	0.9645	94.77
16.5	1,923,213	19,499	0.0101	0.9899	91.41
17.5	1,915,323	45,880	0.0240	0.9760	90.48
18.5	1,848,528	38,306	0.0207	0.9793	88.32
19.5	1,687,942	28,701	0.0170	0.9830	86.49
20.5	1,419,131	81,980	0.0578	0.9422	85.01
21.5	1,228,688	63,696	0.0518	0.9482	80.10
22.5	934,212	15,264	0.0163	0.9837	75.95
23.5	712,928	59,424	0.0834	0.9166	74.71
24.5	648,742	324	0.0005	0.9995	68.48
25.5	507,203	23,918	0.0472	0.9528	68.45
26.5	462,083	23,960	0.0519	0.9481	65.22
27.5	439,097	30,210	0.0688	0.9312	61.84
28.5	445,281	3,123	0.0070	0.9930	57.58
29.5	446,352	8,594	0.0193	0.9807	57.18
30.5	461,119	17,512	0.0380	0.9620	56.08
31.5	447,511	36,265	0.0810	0.9190	53.95
32.5	414,442	8,711	0.0210	0.9790	49.58
33.5	389,306	31,754	0.0816	0.9184	48.54
34.5	331,501	25,047	0.0756	0.9244	44.58
35.5	307,040	10,714	0.0349	0.9651	41.21
36.5	297,729	22,087	0.0742	0.9258	39.77
37.5	263,747	9,156	0.0347	0.9653	36.82
38.5	255,308	16,438	0.0644	0.9356	35.54

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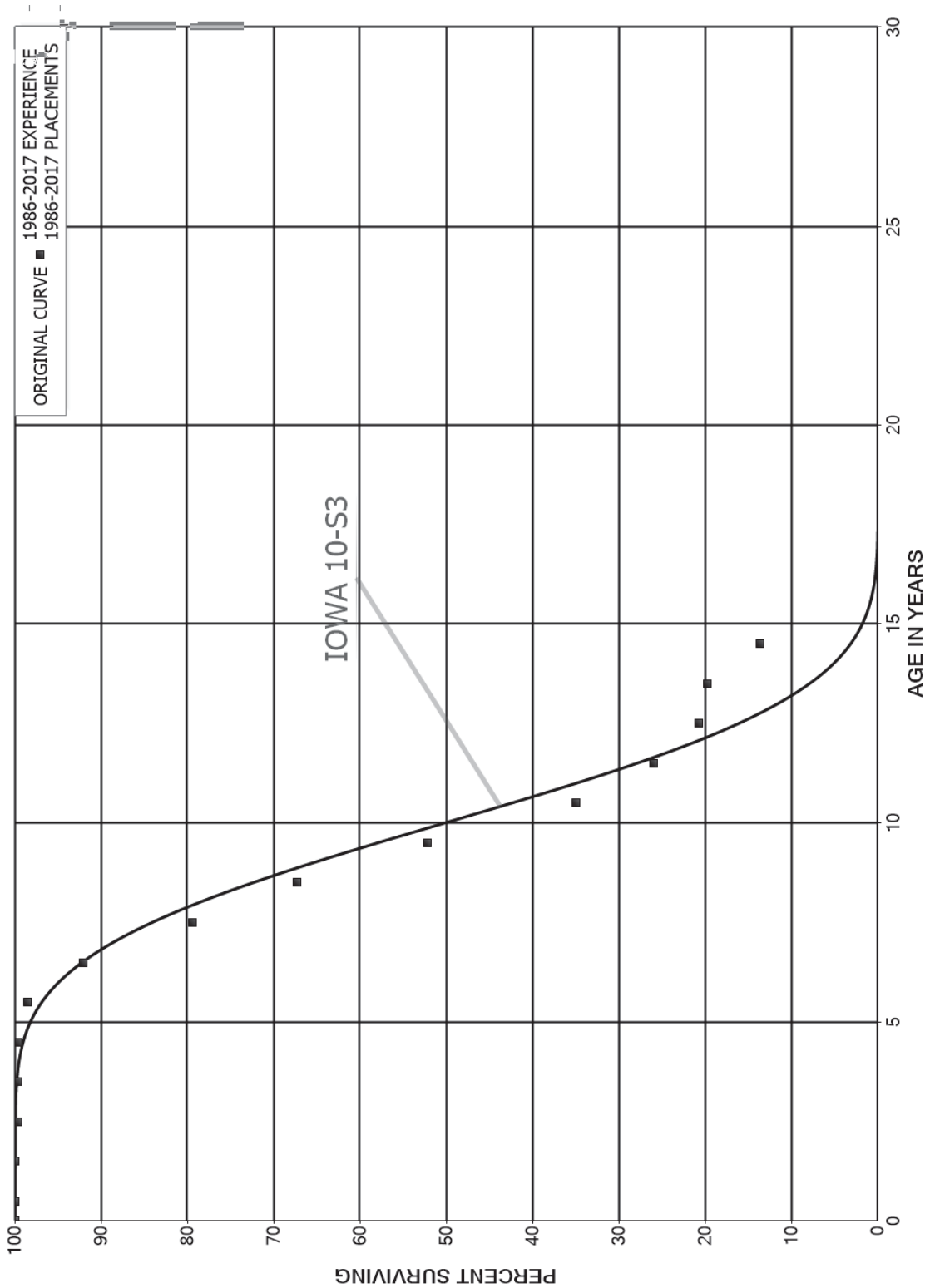
ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	238,753	13,206	0.0553	0.9447	33.25
40.5	226,876	53,623	0.2364	0.7636	31.41
41.5	171,880	6,969	0.0405	0.9595	23.99
42.5	157,300	18,479	0.1175	0.8825	23.02
43.5	135,576	7,839	0.0578	0.9422	20.31
44.5	124,761	9,771	0.0783	0.9217	19.14
45.5	116,190	11,167	0.0961	0.9039	17.64
46.5	94,119	12,709	0.1350	0.8650	15.94
47.5	81,410	9,527	0.1170	0.8830	13.79
48.5	69,973	8,306	0.1187	0.8813	12.18
49.5	61,373	1,377	0.0224	0.9776	10.73
50.5	55,616	5,584	0.1004	0.8996	10.49
51.5	40,052	4,678	0.1168	0.8832	9.44
52.5	32,762	1,906	0.0582	0.9418	8.34
53.5	29,742	4,528	0.1522	0.8478	7.85
54.5	18,960		0.0000	1.0000	6.66
55.5	13,728	652	0.0475	0.9525	6.66
56.5	13,076	612	0.0468	0.9532	6.34
57.5	12,823	704	0.0549	0.9451	6.04
58.5	11,535	4,372	0.3790	0.6210	5.71
59.5	7,163		0.0000	1.0000	3.55
60.5	7,163		0.0000	1.0000	3.55
61.5	7,163		0.0000	1.0000	3.55
62.5	5,352		0.0000	1.0000	3.55
63.5	5,352		0.0000	1.0000	3.55
64.5	5,352		0.0000	1.0000	3.55
65.5	5,352		0.0000	1.0000	3.55
66.5	5,352		0.0000	1.0000	3.55
67.5	5,352		0.0000	1.0000	3.55
68.5	3,436	418	0.1216	0.8784	3.55
69.5	2,854		0.0000	1.0000	3.12
70.5	1,972		0.0000	1.0000	3.12
71.5	1,972	1,194	0.6054	0.3946	3.12
72.5	778		0.0000	1.0000	1.23
73.5	778	359	0.4618	0.5382	1.23
74.5	419	419	1.0000		0.66
75.5					

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ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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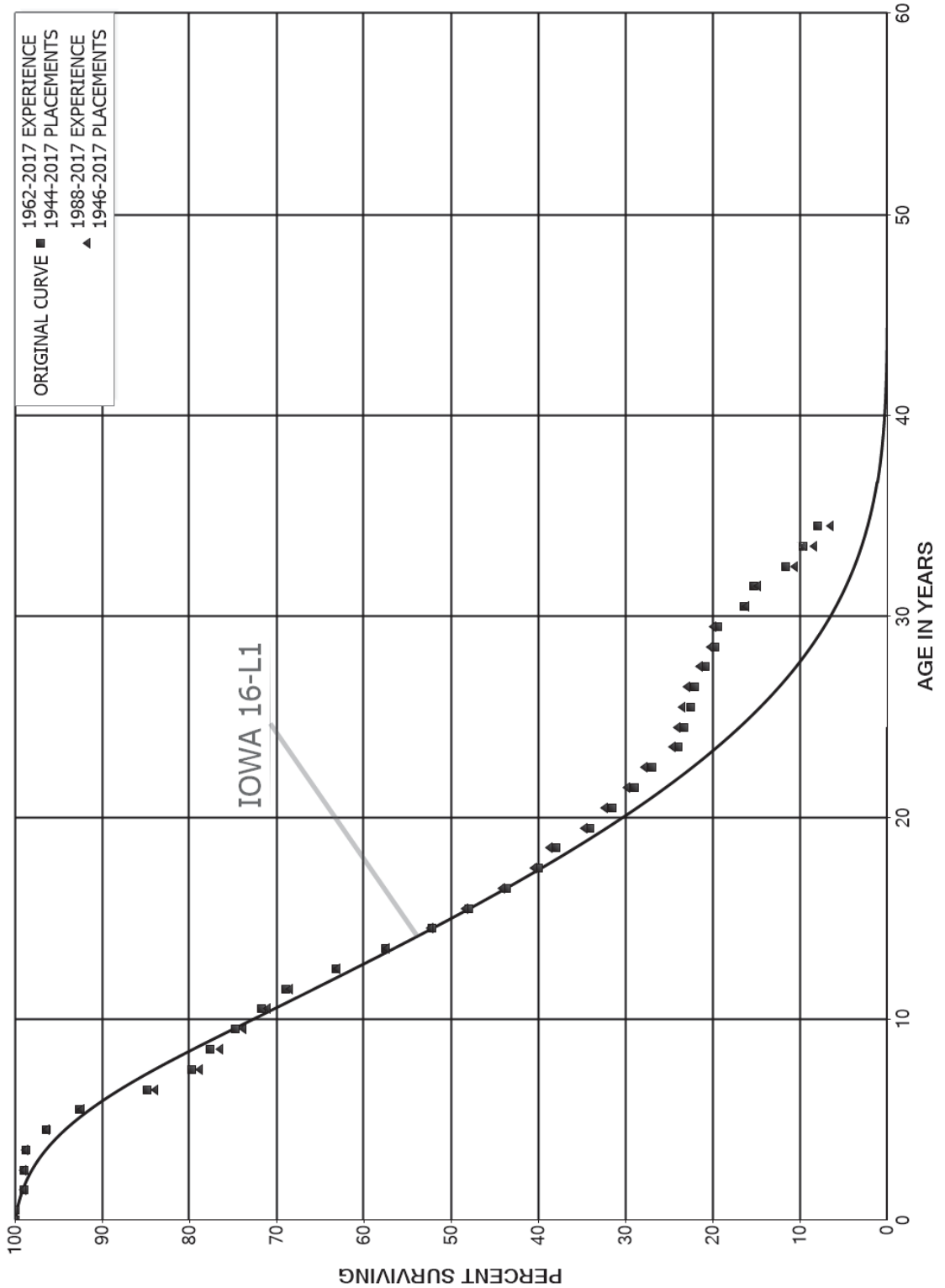
ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1986-2017 EXPERIENCE BAND 1986-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,747,167		0.0000	1.0000	100.00
0.5	16,270,353		0.0000	1.0000	100.00
1.5	15,356,595	62,245	0.0041	0.9959	100.00
2.5	14,675,576		0.0000	1.0000	99.59
3.5	14,243,520		0.0000	1.0000	99.59
4.5	14,159,759	161,530	0.0114	0.9886	99.59
5.5	13,998,229	914,946	0.0654	0.9346	98.46
6.5	9,161,350	1,260,079	0.1375	0.8625	92.02
7.5	7,901,271	1,201,542	0.1521	0.8479	79.37
8.5	6,137,278	1,381,331	0.2251	0.7749	67.30
9.5	4,644,450	1,535,369	0.3306	0.6694	52.15
10.5	2,909,603	742,977	0.2554	0.7446	34.91
11.5	2,166,626	435,493	0.2010	0.7990	26.00
12.5	1,554,530	81,383	0.0524	0.9476	20.77
13.5	1,364,126	423,717	0.3106	0.6894	19.68
14.5	940,410	163,319	0.1737	0.8263	13.57
15.5	253,488		0.0000	1.0000	11.21
16.5	77,090		0.0000	1.0000	11.21
17.5					11.21

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ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2017 EXPERIENCE BAND 1962-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,022,742	13,775	0.0003	0.9997	100.00
0.5	51,733,012	501,786	0.0097	0.9903	99.97
1.5	51,272,981	21,565	0.0004	0.9996	99.00
2.5	49,550,862	103,909	0.0021	0.9979	98.96
3.5	47,907,522	1,127,429	0.0235	0.9765	98.75
4.5	46,410,436	1,814,080	0.0391	0.9609	96.43
5.5	44,356,862	3,772,059	0.0850	0.9150	92.66
6.5	37,831,315	2,244,642	0.0593	0.9407	84.78
7.5	32,006,826	862,498	0.0269	0.9731	79.75
8.5	30,640,052	1,148,506	0.0375	0.9625	77.60
9.5	28,523,759	1,118,242	0.0392	0.9608	74.69
10.5	24,262,124	962,516	0.0397	0.9603	71.77
11.5	20,402,117	1,705,002	0.0836	0.9164	68.92
12.5	16,426,469	1,459,644	0.0889	0.9111	63.16
13.5	14,388,656	1,336,081	0.0929	0.9071	57.55
14.5	12,985,834	1,072,280	0.0826	0.9174	52.20
15.5	10,277,860	911,696	0.0887	0.9113	47.89
16.5	9,205,068	787,018	0.0855	0.9145	43.64
17.5	8,026,098	387,918	0.0483	0.9517	39.91
18.5	7,571,072	774,178	0.1023	0.8977	37.98
19.5	6,211,175	479,287	0.0772	0.9228	34.10
20.5	4,843,894	379,267	0.0783	0.9217	31.47
21.5	4,086,675	296,567	0.0726	0.9274	29.00
22.5	3,562,983	393,158	0.1103	0.8897	26.90
23.5	2,104,217	56,738	0.0270	0.9730	23.93
24.5	1,564,578	50,509	0.0323	0.9677	23.29
25.5	1,379,883	31,838	0.0231	0.9769	22.53
26.5	772,568	42,682	0.0552	0.9448	22.01
27.5	659,007	32,898	0.0499	0.9501	20.80
28.5	626,109	11,016	0.0176	0.9824	19.76
29.5	521,850	82,398	0.1579	0.8421	19.41
30.5	439,452	29,927	0.0681	0.9319	16.35
31.5	409,525	97,685	0.2385	0.7615	15.23
32.5	311,840	51,917	0.1665	0.8335	11.60
33.5	259,924	45,662	0.1757	0.8243	9.67
34.5	214,261		0.0000	1.0000	7.97
35.5	214,261	17,914	0.0836	0.9164	7.97
36.5	164,742	7,665	0.0465	0.9535	7.30
37.5	157,076		0.0000	1.0000	6.96
38.5	133,995	8,045	0.0600	0.9400	6.96

PACIFICORP
OREGON PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2017 EXPERIENCE BAND 1962-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	125,950	1,376	0.0109	0.9891	6.55
40.5	124,574	10,470	0.0840	0.9160	6.47
41.5	114,104		0.0000	1.0000	5.93
42.5	114,104		0.0000	1.0000	5.93
43.5	114,104	6,245	0.0547	0.9453	5.93
44.5	58,646	6,243	0.1064	0.8936	5.61
45.5	52,404		0.0000	1.0000	5.01
46.5	52,404	5,371	0.1025	0.8975	5.01
47.5	47,033	2,572	0.0547	0.9453	4.50
48.5	44,461	8,032	0.1807	0.8193	4.25
49.5	36,429		0.0000	1.0000	3.48
50.5	36,429		0.0000	1.0000	3.48
51.5	36,429		0.0000	1.0000	3.48
52.5	36,429	17,629	0.4839	0.5161	3.48
53.5	18,800		0.0000	1.0000	1.80
54.5	18,800		0.0000	1.0000	1.80
55.5	18,800		0.0000	1.0000	1.80
56.5	18,800	18,800	1.0000		1.80
57.5					

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OREGON PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,207,161	13,775	0.0003	0.9997	100.00
0.5	48,897,061	501,786	0.0103	0.9897	99.97
1.5	48,448,077		0.0000	1.0000	98.95
2.5	46,685,610	103,804	0.0022	0.9978	98.95
3.5	44,975,588	1,127,429	0.0251	0.9749	98.73
4.5	43,455,579	1,814,080	0.0417	0.9583	96.25
5.5	41,605,197	3,771,372	0.0906	0.9094	92.23
6.5	35,196,041	2,181,669	0.0620	0.9380	83.87
7.5	29,538,423	835,641	0.0283	0.9717	78.67
8.5	28,540,440	1,026,545	0.0360	0.9640	76.45
9.5	26,500,591	992,495	0.0375	0.9625	73.70
10.5	22,424,979	792,936	0.0354	0.9646	70.94
11.5	18,700,468	1,491,455	0.0798	0.9202	68.43
12.5	15,044,513	1,370,477	0.0911	0.9089	62.97
13.5	13,179,264	1,137,583	0.0863	0.9137	57.24
14.5	12,046,221	916,870	0.0761	0.9239	52.30
15.5	9,519,616	836,922	0.0879	0.9121	48.32
16.5	8,545,443	717,555	0.0840	0.9160	44.07
17.5	7,434,268	327,854	0.0441	0.9559	40.37
18.5	7,070,744	724,159	0.1024	0.8976	38.59
19.5	5,762,524	397,161	0.0689	0.9311	34.63
20.5	4,484,653	346,542	0.0773	0.9227	32.25
21.5	3,787,036	253,224	0.0669	0.9331	29.76
22.5	3,306,687	393,158	0.1189	0.8811	27.77
23.5	1,892,043	37,876	0.0200	0.9800	24.46
24.5	1,387,406	35,443	0.0255	0.9745	23.98
25.5	1,264,064	27,543	0.0218	0.9782	23.36
26.5	669,943	42,682	0.0637	0.9363	22.85
27.5	567,740	31,368	0.0552	0.9448	21.40
28.5	544,037	11,016	0.0202	0.9798	20.22
29.5	439,779	82,398	0.1874	0.8126	19.81
30.5	360,052	29,927	0.0831	0.9169	16.10
31.5	340,380	97,685	0.2870	0.7130	14.76
32.5	242,696	51,917	0.2139	0.7861	10.52
33.5	205,697	45,662	0.2220	0.7780	8.27
34.5	171,343		0.0000	1.0000	6.44
35.5	171,343	17,914	0.1045	0.8955	6.44
36.5	121,824	7,665	0.0629	0.9371	5.76
37.5	145,446		0.0000	1.0000	5.40
38.5	122,365	8,045	0.0657	0.9343	5.40

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ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

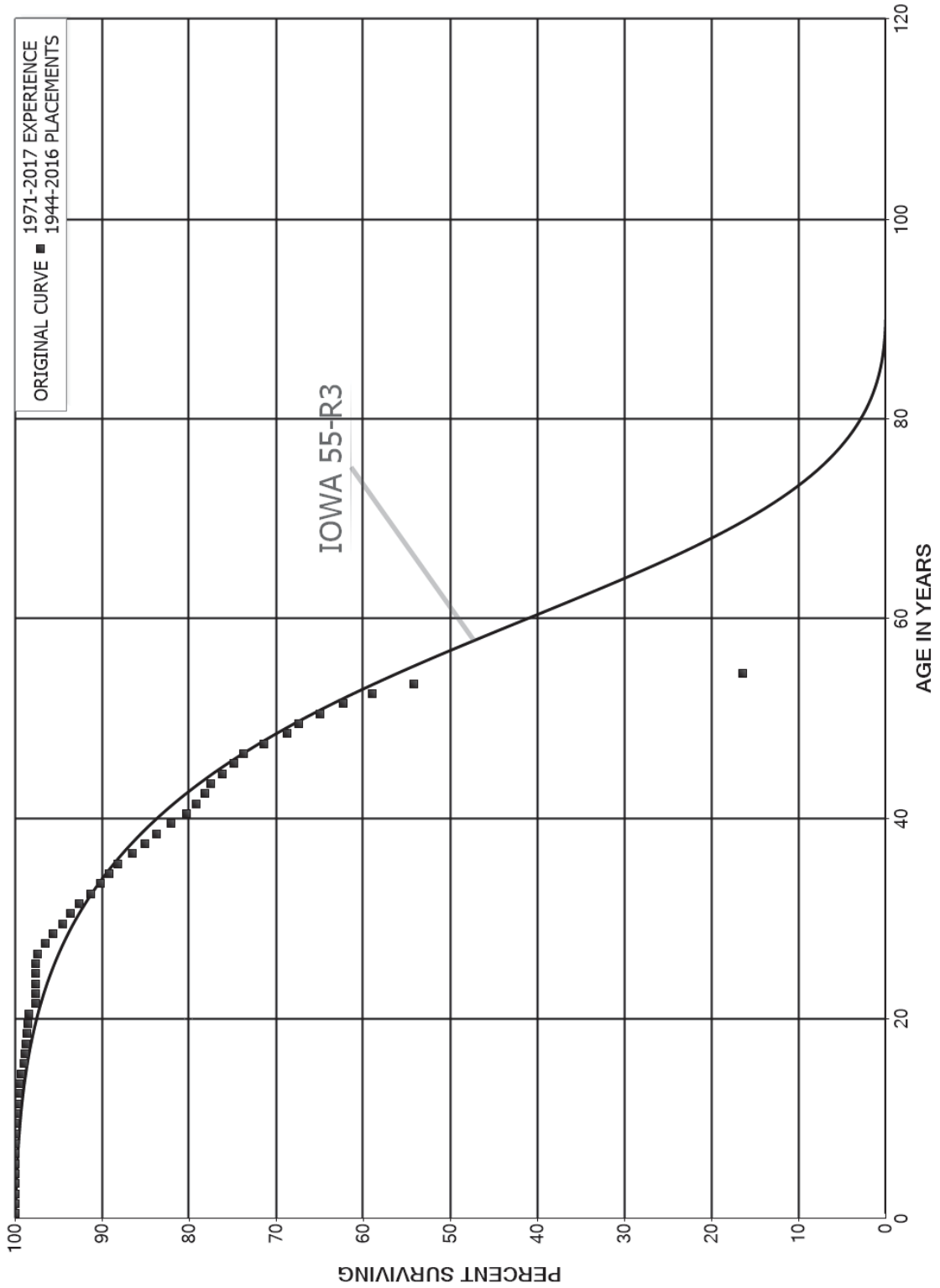
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	115,346	1,376	0.0119	0.9881	5.04
40.5	116,542	10,470	0.0898	0.9102	4.98
41.5	114,104		0.0000	1.0000	4.54
42.5	114,104		0.0000	1.0000	4.54
43.5	114,104	6,245	0.0547	0.9453	4.54
44.5	58,646	6,243	0.1064	0.8936	4.29
45.5	52,404		0.0000	1.0000	3.83
46.5	52,404	5,371	0.1025	0.8975	3.83
47.5	47,033	2,572	0.0547	0.9453	3.44
48.5	44,461	8,032	0.1807	0.8193	3.25
49.5	36,429		0.0000	1.0000	2.66
50.5	36,429		0.0000	1.0000	2.66
51.5	36,429		0.0000	1.0000	2.66
52.5	36,429	17,629	0.4839	0.5161	2.66
53.5	18,800		0.0000	1.0000	1.37
54.5	18,800		0.0000	1.0000	1.37
55.5	18,800		0.0000	1.0000	1.37
56.5	18,800	18,800	1.0000		1.37
57.5					

WASHINGTON PROPERTY

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ACCOUNT 360.2 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 360.2 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2016 EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	434,264		0.0000	1.0000	100.00
0.5	437,502		0.0000	1.0000	100.00
1.5	395,322		0.0000	1.0000	100.00
2.5	396,773		0.0000	1.0000	100.00
3.5	270,906		0.0000	1.0000	100.00
4.5	251,340		0.0000	1.0000	100.00
5.5	248,187		0.0000	1.0000	100.00
6.5	249,304		0.0000	1.0000	100.00
7.5	254,278		0.0000	1.0000	100.00
8.5	251,306		0.0000	1.0000	100.00
9.5	243,805	379	0.0016	0.9984	100.00
10.5	246,902	277	0.0011	0.9989	99.84
11.5	249,865	306	0.0012	0.9988	99.73
12.5	252,229	342	0.0014	0.9986	99.61
13.5	254,780	619	0.0024	0.9976	99.48
14.5	257,516	626	0.0024	0.9976	99.23
15.5	261,395	342	0.0013	0.9987	98.99
16.5	295,040	412	0.0014	0.9986	98.86
17.5	294,628	287	0.0010	0.9990	98.72
18.5	285,561	229	0.0008	0.9992	98.63
19.5	281,524	550	0.0020	0.9980	98.55
20.5	276,140	2,027	0.0073	0.9927	98.36
21.5	271,617		0.0000	1.0000	97.63
22.5	266,959		0.0000	1.0000	97.63
23.5	266,959		0.0000	1.0000	97.63
24.5	266,959		0.0000	1.0000	97.63
25.5	266,959	719	0.0027	0.9973	97.63
26.5	308,623	2,605	0.0084	0.9916	97.37
27.5	306,018	3,089	0.0101	0.9899	96.55
28.5	299,436	3,429	0.0115	0.9885	95.58
29.5	296,007	2,730	0.0092	0.9908	94.48
30.5	293,277	3,102	0.0106	0.9894	93.61
31.5	210,357	3,049	0.0145	0.9855	92.62
32.5	207,307	2,529	0.0122	0.9878	91.28
33.5	204,779	2,350	0.0115	0.9885	90.16
34.5	199,756	2,148	0.0108	0.9892	89.13
35.5	192,787	3,553	0.0184	0.9816	88.17
36.5	180,942	3,113	0.0172	0.9828	86.55
37.5	171,637	2,766	0.0161	0.9839	85.06
38.5	165,822	3,261	0.0197	0.9803	83.69

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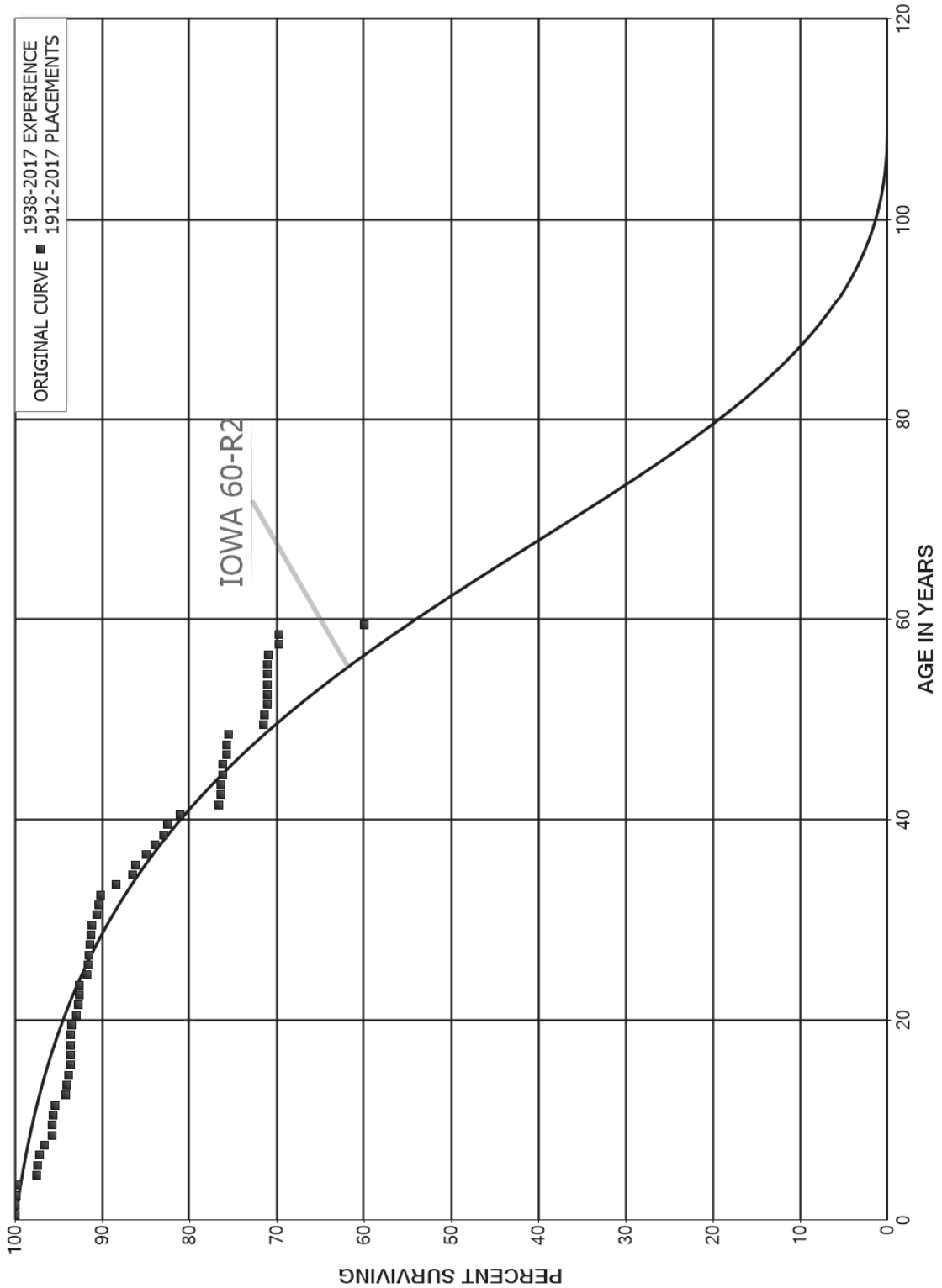
ACCOUNT 360.2 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2016 EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	161,511	3,361	0.0208	0.9792	82.04
40.5	158,150	2,317	0.0147	0.9853	80.33
41.5	154,701	1,923	0.0124	0.9876	79.16
42.5	137,692	1,239	0.0090	0.9910	78.17
43.5	121,678	2,004	0.0165	0.9835	77.47
44.5	108,167	1,992	0.0184	0.9816	76.19
45.5	100,201	1,363	0.0136	0.9864	74.79
46.5	92,426	3,046	0.0330	0.9670	73.77
47.5	86,652	3,180	0.0367	0.9633	71.34
48.5	79,124	1,514	0.0191	0.9809	68.72
49.5	74,817	2,670	0.0357	0.9643	67.41
50.5	69,222	2,893	0.0418	0.9582	65.00
51.5	63,317	3,355	0.0530	0.9470	62.29
52.5	55,819	4,506	0.0807	0.9193	58.99
53.5	48,736	33,987	0.6974	0.3026	54.22
54.5	9,121		0.0000	1.0000	16.41
55.5	6,258		0.0000	1.0000	16.41
56.5	3,212		0.0000	1.0000	16.41
57.5	1,728		0.0000	1.0000	16.41
58.5					16.41

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2017 EXPERIENCE BAND 1938-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,105,657		0.0000	1.0000	100.00
0.5	5,076,706	3,371	0.0007	0.9993	100.00
1.5	4,915,404	3,229	0.0007	0.9993	99.93
2.5	4,091,816	6,440	0.0016	0.9984	99.87
3.5	2,679,401	58,475	0.0218	0.9782	99.71
4.5	2,600,926	3,737	0.0014	0.9986	97.53
5.5	2,495,055	5,973	0.0024	0.9976	97.39
6.5	2,333,713	11,836	0.0051	0.9949	97.16
7.5	2,322,312	22,275	0.0096	0.9904	96.67
8.5	2,302,474	908	0.0004	0.9996	95.74
9.5	2,300,708	1,496	0.0007	0.9993	95.70
10.5	2,295,021	4,623	0.0020	0.9980	95.64
11.5	2,290,694	31,049	0.0136	0.9864	95.45
12.5	2,221,483	1,658	0.0007	0.9993	94.15
13.5	2,213,182	5,643	0.0025	0.9975	94.08
14.5	2,068,529	4,316	0.0021	0.9979	93.84
15.5	2,041,274	695	0.0003	0.9997	93.65
16.5	2,036,673		0.0000	1.0000	93.62
17.5	2,041,653	916	0.0004	0.9996	93.62
18.5	2,040,737	2,089	0.0010	0.9990	93.58
19.5	1,979,773	11,447	0.0058	0.9942	93.48
20.5	1,952,986	5,294	0.0027	0.9973	92.94
21.5	1,386,296	1,209	0.0009	0.9991	92.69
22.5	1,342,910		0.0000	1.0000	92.61
23.5	1,086,184	9,766	0.0090	0.9910	92.61
24.5	1,081,402	2,493	0.0023	0.9977	91.77
25.5	709,076	62	0.0001	0.9999	91.56
26.5	709,014	1,477	0.0021	0.9979	91.55
27.5	629,029	221	0.0004	0.9996	91.36
28.5	570,943	1,262	0.0022	0.9978	91.33
29.5	541,312	3,168	0.0059	0.9941	91.13
30.5	524,556	1,326	0.0025	0.9975	90.60
31.5	391,247	643	0.0016	0.9984	90.37
32.5	384,042	7,655	0.0199	0.9801	90.22
33.5	375,324	8,057	0.0215	0.9785	88.42
34.5	361,942	1,414	0.0039	0.9961	86.52
35.5	358,809	5,280	0.0147	0.9853	86.18
36.5	344,805	4,052	0.0118	0.9882	84.92
37.5	269,292	2,990	0.0111	0.9889	83.92
38.5	266,302	1,631	0.0061	0.9939	82.99

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017 EXPERIENCE BAND 1938-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	239,377	4,256	0.0178	0.9822	82.48
40.5	229,662	12,548	0.0546	0.9454	81.01
41.5	204,997	589	0.0029	0.9971	76.58
42.5	204,228		0.0000	1.0000	76.36
43.5	204,200	401	0.0020	0.9980	76.36
44.5	203,800	163	0.0008	0.9992	76.21
45.5	197,013	1,019	0.0052	0.9948	76.15
46.5	195,994		0.0000	1.0000	75.76
47.5	195,994	562	0.0029	0.9971	75.76
48.5	184,056	9,913	0.0539	0.9461	75.54
49.5	157,489	218	0.0014	0.9986	71.47
50.5	157,271	694	0.0044	0.9956	71.38
51.5	153,576		0.0000	1.0000	71.06
52.5	153,576		0.0000	1.0000	71.06
53.5	137,323		0.0000	1.0000	71.06
54.5	130,072		0.0000	1.0000	71.06
55.5	122,797	290	0.0024	0.9976	71.06
56.5	118,194	1,866	0.0158	0.9842	70.89
57.5	110,943		0.0000	1.0000	69.77
58.5	100,220	14,120	0.1409	0.8591	69.77
59.5	68,102		0.0000	1.0000	59.94
60.5	64,803		0.0000	1.0000	59.94
61.5	43,856		0.0000	1.0000	59.94
62.5	41,856		0.0000	1.0000	59.94
63.5	31,714	700	0.0221	0.9779	59.94
64.5	20,870	106	0.0051	0.9949	58.62
65.5	14,302	51	0.0036	0.9964	58.32
66.5	11,225		0.0000	1.0000	58.11
67.5	9,083		0.0000	1.0000	58.11
68.5	9,083		0.0000	1.0000	58.11
69.5	7,984	1,035	0.1297	0.8703	58.11
70.5	5,427		0.0000	1.0000	50.58
71.5	5,427		0.0000	1.0000	50.58
72.5	5,427	106	0.0194	0.9806	50.58
73.5	5,321	216	0.0405	0.9595	49.59
74.5	5,106		0.0000	1.0000	47.59
75.5	5,106		0.0000	1.0000	47.59
76.5	5,079	5	0.0010	0.9990	47.59
77.5	5,074	113	0.0223	0.9777	47.54
78.5	4,961		0.0000	1.0000	46.48

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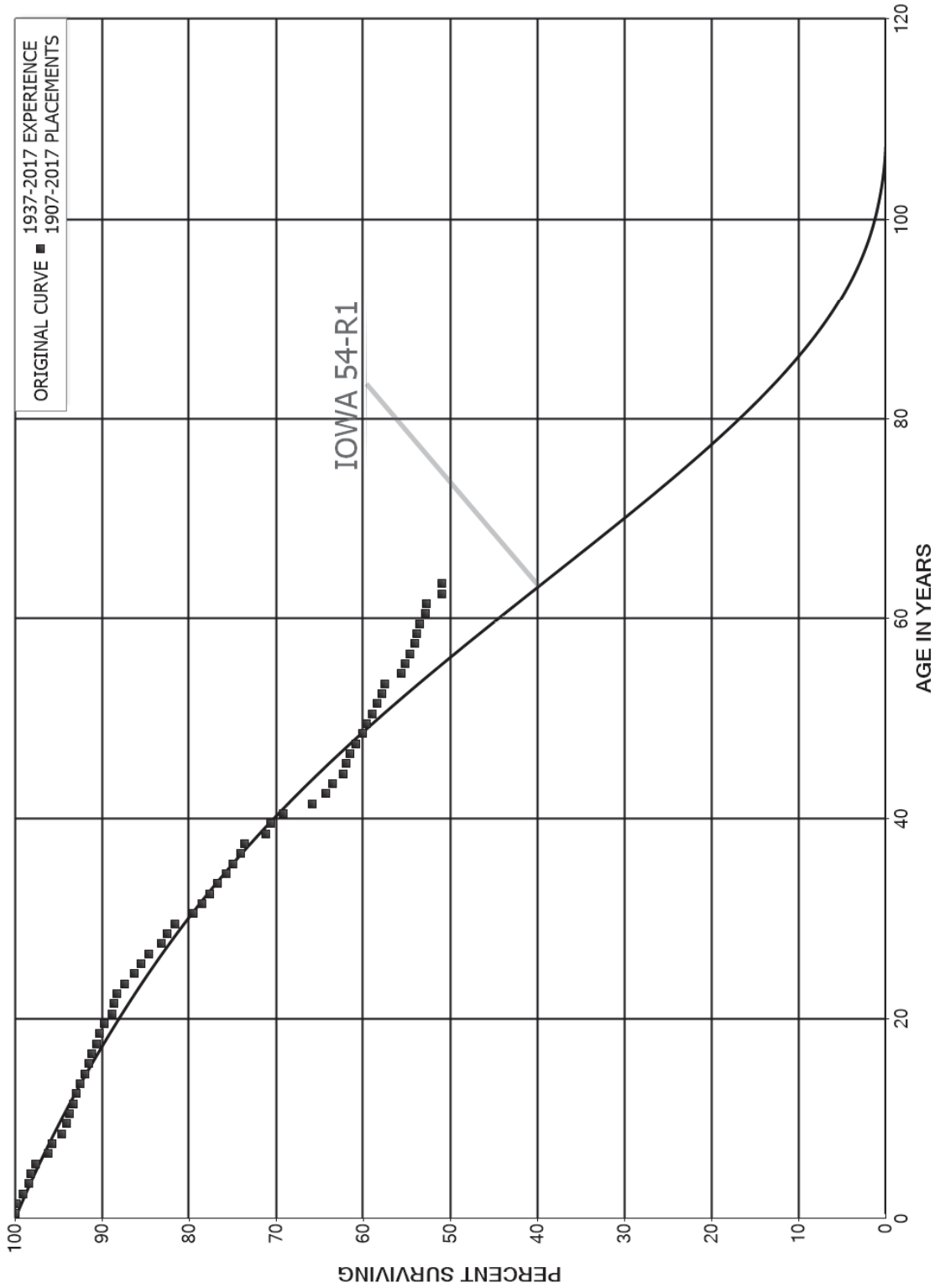
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017 EXPERIENCE BAND 1938-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,961		0.0000	1.0000	46.48
80.5	4,961		0.0000	1.0000	46.48
81.5	4,961		0.0000	1.0000	46.48
82.5	4,961		0.0000	1.0000	46.48
83.5	4,961	34	0.0068	0.9932	46.48
84.5	4,927		0.0000	1.0000	46.16
85.5	4,927		0.0000	1.0000	46.16
86.5	4,694	145	0.0309	0.9691	46.16
87.5	4,549		0.0000	1.0000	44.74
88.5	2,342		0.0000	1.0000	44.74
89.5	2,342		0.0000	1.0000	44.74
90.5	120		0.0000	1.0000	44.74
91.5	120		0.0000	1.0000	44.74
92.5	120		0.0000	1.0000	44.74
93.5	120		0.0000	1.0000	44.74
94.5	120		0.0000	1.0000	44.74
95.5	120		0.0000	1.0000	44.74
96.5	120		0.0000	1.0000	44.74
97.5	120		0.0000	1.0000	44.74
98.5	120		0.0000	1.0000	44.74
99.5	120		0.0000	1.0000	44.74
100.5	120		0.0000	1.0000	44.74
101.5	120		0.0000	1.0000	44.74
102.5	120		0.0000	1.0000	44.74
103.5	120		0.0000	1.0000	44.74
104.5					44.74

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ACCOUNT 362 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2017 EXPERIENCE BAND 1937-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	82,487,976	84,369	0.0010	0.9990	100.00
0.5	80,046,976	89,162	0.0011	0.9989	99.90
1.5	75,696,647	555,333	0.0073	0.9927	99.79
2.5	66,734,035	413,522	0.0062	0.9938	99.05
3.5	57,326,900	169,351	0.0030	0.9970	98.44
4.5	55,634,323	316,340	0.0057	0.9943	98.15
5.5	54,196,666	776,073	0.0143	0.9857	97.59
6.5	52,863,877	268,036	0.0051	0.9949	96.19
7.5	51,597,453	574,251	0.0111	0.9889	95.71
8.5	50,698,843	314,624	0.0062	0.9938	94.64
9.5	47,399,058	155,832	0.0033	0.9967	94.05
10.5	46,804,235	205,838	0.0044	0.9956	93.74
11.5	45,867,650	201,678	0.0044	0.9956	93.33
12.5	44,566,720	207,281	0.0047	0.9953	92.92
13.5	43,595,367	237,577	0.0054	0.9946	92.49
14.5	42,037,491	206,798	0.0049	0.9951	91.99
15.5	41,215,432	175,848	0.0043	0.9957	91.53
16.5	40,441,797	228,983	0.0057	0.9943	91.14
17.5	39,762,526	156,364	0.0039	0.9961	90.63
18.5	39,196,455	249,589	0.0064	0.9936	90.27
19.5	36,814,372	332,324	0.0090	0.9910	89.70
20.5	34,413,502	119,993	0.0035	0.9965	88.89
21.5	30,844,940	98,645	0.0032	0.9968	88.58
22.5	29,365,155	309,277	0.0105	0.9895	88.29
23.5	26,493,040	311,043	0.0117	0.9883	87.36
24.5	24,957,670	249,495	0.0100	0.9900	86.34
25.5	21,212,773	210,496	0.0099	0.9901	85.47
26.5	17,164,243	290,150	0.0169	0.9831	84.63
27.5	14,761,369	113,077	0.0077	0.9923	83.20
28.5	14,120,485	164,370	0.0116	0.9884	82.56
29.5	13,804,063	359,359	0.0260	0.9740	81.60
30.5	13,366,313	165,181	0.0124	0.9876	79.47
31.5	12,426,012	131,773	0.0106	0.9894	78.49
32.5	12,037,056	145,810	0.0121	0.9879	77.66
33.5	11,874,473	158,313	0.0133	0.9867	76.72
34.5	11,553,604	121,138	0.0105	0.9895	75.69
35.5	10,253,934	107,290	0.0105	0.9895	74.90
36.5	9,744,445	72,455	0.0074	0.9926	74.12
37.5	7,866,574	256,472	0.0326	0.9674	73.57
38.5	7,372,498	55,402	0.0075	0.9925	71.17

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2017 EXPERIENCE BAND 1937-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,712,103	141,519	0.0211	0.9789	70.63
40.5	6,247,654	299,176	0.0479	0.9521	69.14
41.5	5,418,711	126,192	0.0233	0.9767	65.83
42.5	5,201,650	67,960	0.0131	0.9869	64.30
43.5	4,982,565	94,996	0.0191	0.9809	63.46
44.5	4,736,768	26,992	0.0057	0.9943	62.25
45.5	4,466,381	30,225	0.0068	0.9932	61.89
46.5	4,431,992	43,411	0.0098	0.9902	61.48
47.5	4,331,021	55,597	0.0128	0.9872	60.87
48.5	4,077,460	32,913	0.0081	0.9919	60.09
49.5	3,889,272	45,240	0.0116	0.9884	59.61
50.5	3,543,000	32,658	0.0092	0.9908	58.91
51.5	3,305,083	29,114	0.0088	0.9912	58.37
52.5	3,224,514	20,970	0.0065	0.9935	57.86
53.5	3,078,701	98,537	0.0320	0.9680	57.48
54.5	2,781,743	21,242	0.0076	0.9924	55.64
55.5	2,519,015	27,085	0.0108	0.9892	55.22
56.5	2,369,035	25,058	0.0106	0.9894	54.62
57.5	2,138,779	6,776	0.0032	0.9968	54.04
58.5	2,097,795	15,410	0.0073	0.9927	53.87
59.5	1,971,194	23,208	0.0118	0.9882	53.48
60.5	1,642,536	3,220	0.0020	0.9980	52.85
61.5	1,347,981	46,065	0.0342	0.9658	52.74
62.5	1,221,486	612	0.0005	0.9995	50.94
63.5	913,510	10,892	0.0119	0.9881	50.92
64.5	459,186	1,900	0.0041	0.9959	50.31
65.5	346,506	825	0.0024	0.9976	50.10
66.5	147,950	29,595	0.2000	0.8000	49.98
67.5	91,980	156	0.0017	0.9983	39.98
68.5	41,202	120	0.0029	0.9971	39.92
69.5	22,276	415	0.0187	0.9813	39.80
70.5	10,284		0.0000	1.0000	39.06
71.5	1,170		0.0000	1.0000	39.06
72.5	1,010		0.0000	1.0000	39.06
73.5	1,010	190	0.1878	0.8122	39.06
74.5	820		0.0000	1.0000	31.72
75.5	820	60	0.0729	0.9271	31.72
76.5	760		0.0000	1.0000	29.41
77.5	760	227	0.2980	0.7020	29.41
78.5	534		0.0000	1.0000	20.64

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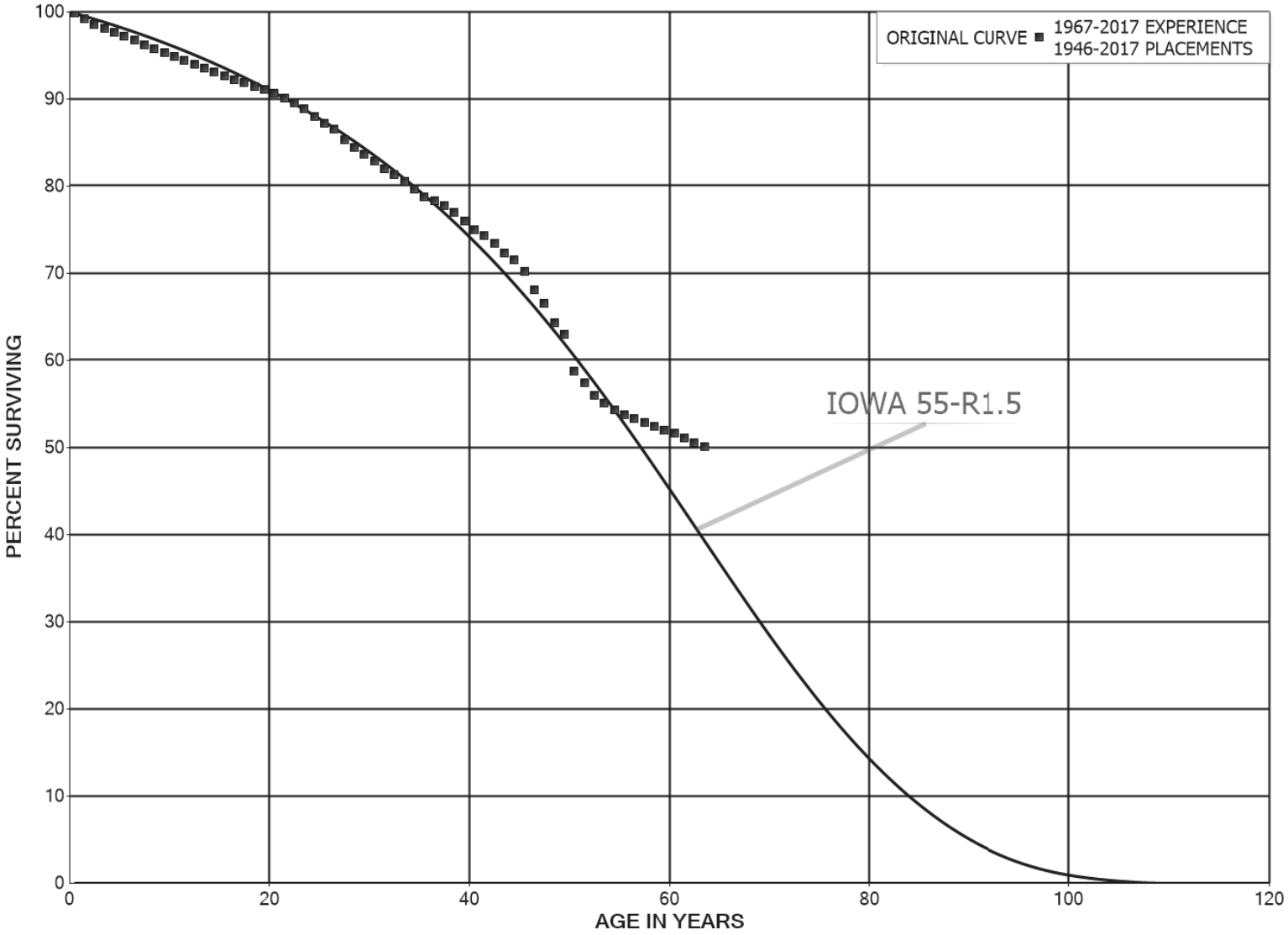
ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2017 EXPERIENCE BAND 1937-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	534	355	0.6654	0.3346	20.64
80.5	179		0.0000	1.0000	6.91
81.5	179		0.0000	1.0000	6.91
82.5	179	121	0.6776	0.3224	6.91
83.5	58		0.0000	1.0000	2.23
84.5	58		0.0000	1.0000	2.23
85.5	58		0.0000	1.0000	2.23
86.5	58		0.0000	1.0000	2.23
87.5					2.23

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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	113,318,584	204,788	0.0018	0.9982	100.00
0.5	110,394,487	701,563	0.0064	0.9936	99.82
1.5	106,578,600	680,952	0.0064	0.9936	99.18
2.5	103,163,532	459,587	0.0045	0.9955	98.55
3.5	100,973,525	553,793	0.0055	0.9945	98.11
4.5	97,816,066	418,006	0.0043	0.9957	97.57
5.5	95,701,868	437,361	0.0046	0.9954	97.16
6.5	93,148,950	515,213	0.0055	0.9945	96.71
7.5	90,561,913	460,960	0.0051	0.9949	96.18
8.5	87,860,324	373,368	0.0042	0.9958	95.69
9.5	84,601,968	374,255	0.0044	0.9956	95.28
10.5	81,483,538	396,964	0.0049	0.9951	94.86
11.5	78,938,108	371,106	0.0047	0.9953	94.40
12.5	76,711,255	324,335	0.0042	0.9958	93.95
13.5	74,373,721	405,097	0.0054	0.9946	93.56
14.5	70,670,019	333,546	0.0047	0.9953	93.05
15.5	67,254,146	284,309	0.0042	0.9958	92.61
16.5	64,153,354	279,109	0.0044	0.9956	92.22
17.5	60,557,896	257,367	0.0042	0.9958	91.82
18.5	57,042,301	220,455	0.0039	0.9961	91.43
19.5	52,974,314	249,618	0.0047	0.9953	91.07
20.5	48,491,009	283,653	0.0058	0.9942	90.64
21.5	43,860,434	284,576	0.0065	0.9935	90.11
22.5	38,634,608	310,636	0.0080	0.9920	89.53
23.5	33,926,299	308,764	0.0091	0.9909	88.81
24.5	29,615,126	265,050	0.0089	0.9911	88.00
25.5	26,925,585	231,263	0.0086	0.9914	87.21
26.5	24,096,962	318,119	0.0132	0.9868	86.46
27.5	23,143,353	263,437	0.0114	0.9886	85.32
28.5	21,730,776	193,473	0.0089	0.9911	84.35
29.5	20,403,064	198,739	0.0097	0.9903	83.60
30.5	18,980,831	179,144	0.0094	0.9906	82.79
31.5	17,920,131	158,791	0.0089	0.9911	82.00
32.5	16,742,042	162,834	0.0097	0.9903	81.28
33.5	15,629,427	167,358	0.0107	0.9893	80.49
34.5	14,652,396	158,392	0.0108	0.9892	79.63
35.5	13,408,825	90,920	0.0068	0.9932	78.76
36.5	12,439,717	76,524	0.0062	0.9938	78.23
37.5	11,205,994	115,447	0.0103	0.9897	77.75
38.5	10,280,875	136,194	0.0132	0.9868	76.95

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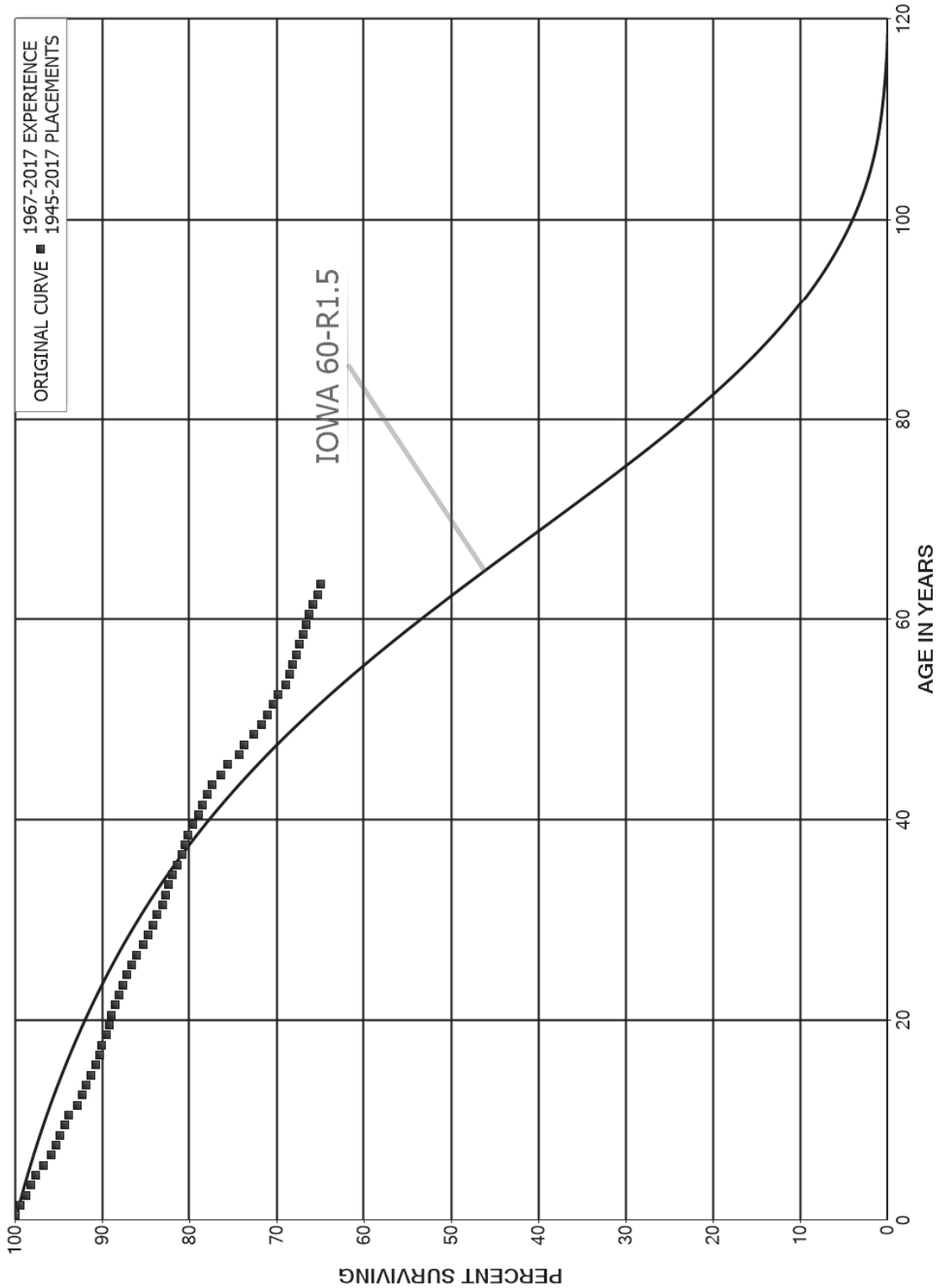
ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,409,352	114,551	0.0122	0.9878	75.93
40.5	8,673,173	87,685	0.0101	0.9899	75.00
41.5	8,097,788	94,306	0.0116	0.9884	74.25
42.5	7,615,904	114,837	0.0151	0.9849	73.38
43.5	7,053,721	77,771	0.0110	0.9890	72.28
44.5	6,515,603	117,017	0.0180	0.9820	71.48
45.5	6,053,259	184,334	0.0305	0.9695	70.19
46.5	5,504,793	123,093	0.0224	0.9776	68.06
47.5	5,014,119	165,596	0.0330	0.9670	66.54
48.5	4,545,146	100,735	0.0222	0.9778	64.34
49.5	4,146,355	274,310	0.0662	0.9338	62.91
50.5	3,614,074	84,472	0.0234	0.9766	58.75
51.5	3,254,898	83,074	0.0255	0.9745	57.38
52.5	2,935,758	44,037	0.0150	0.9850	55.91
53.5	2,650,125	37,972	0.0143	0.9857	55.07
54.5	2,370,385	24,673	0.0104	0.9896	54.28
55.5	2,179,900	17,633	0.0081	0.9919	53.72
56.5	1,989,370	18,355	0.0092	0.9908	53.28
57.5	1,814,974	15,155	0.0083	0.9917	52.79
58.5	1,682,434	11,331	0.0067	0.9933	52.35
59.5	1,563,812	11,006	0.0070	0.9930	52.00
60.5	1,414,113	14,808	0.0105	0.9895	51.63
61.5	1,244,911	13,327	0.0107	0.9893	51.09
62.5	1,084,540	10,712	0.0099	0.9901	50.55
63.5					50.05

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1945-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,877,698	54,357	0.0007	0.9993	100.00
0.5	73,120,409	407,321	0.0056	0.9944	99.93
1.5	69,667,542	481,563	0.0069	0.9931	99.37
2.5	66,558,191	313,091	0.0047	0.9953	98.68
3.5	64,207,052	374,782	0.0058	0.9942	98.22
4.5	62,844,752	586,241	0.0093	0.9907	97.65
5.5	60,752,267	543,689	0.0089	0.9911	96.74
6.5	59,326,448	377,158	0.0064	0.9936	95.87
7.5	58,682,660	294,248	0.0050	0.9950	95.26
8.5	57,788,283	275,593	0.0048	0.9952	94.78
9.5	56,090,468	309,664	0.0055	0.9945	94.33
10.5	54,151,603	582,200	0.0108	0.9892	93.81
11.5	53,384,734	320,094	0.0060	0.9940	92.80
12.5	52,661,301	261,024	0.0050	0.9950	92.24
13.5	51,639,552	281,659	0.0055	0.9945	91.79
14.5	50,073,060	297,178	0.0059	0.9941	91.29
15.5	48,435,276	224,188	0.0046	0.9954	90.75
16.5	47,328,824	150,128	0.0032	0.9968	90.33
17.5	45,399,325	265,487	0.0058	0.9942	90.04
18.5	43,897,931	171,089	0.0039	0.9961	89.51
19.5	41,699,767	122,167	0.0029	0.9971	89.16
20.5	39,115,093	162,583	0.0042	0.9958	88.90
21.5	38,044,861	200,890	0.0053	0.9947	88.53
22.5	36,249,865	189,765	0.0052	0.9948	88.07
23.5	33,896,145	180,104	0.0053	0.9947	87.60
24.5	30,752,179	193,819	0.0063	0.9937	87.14
25.5	28,527,521	166,470	0.0058	0.9942	86.59
26.5	26,371,499	243,319	0.0092	0.9908	86.08
27.5	25,582,417	178,266	0.0070	0.9930	85.29
28.5	24,722,104	137,361	0.0056	0.9944	84.70
29.5	23,523,225	146,129	0.0062	0.9938	84.22
30.5	22,287,574	156,248	0.0070	0.9930	83.70
31.5	21,099,903	93,610	0.0044	0.9956	83.11
32.5	19,911,888	95,532	0.0048	0.9952	82.75
33.5	18,617,892	79,428	0.0043	0.9957	82.35
34.5	17,689,314	134,143	0.0076	0.9924	82.00
35.5	15,710,956	99,278	0.0063	0.9937	81.38
36.5	13,943,535	60,439	0.0043	0.9957	80.86
37.5	12,083,701	56,412	0.0047	0.9953	80.51
38.5	11,001,859	78,700	0.0072	0.9928	80.14

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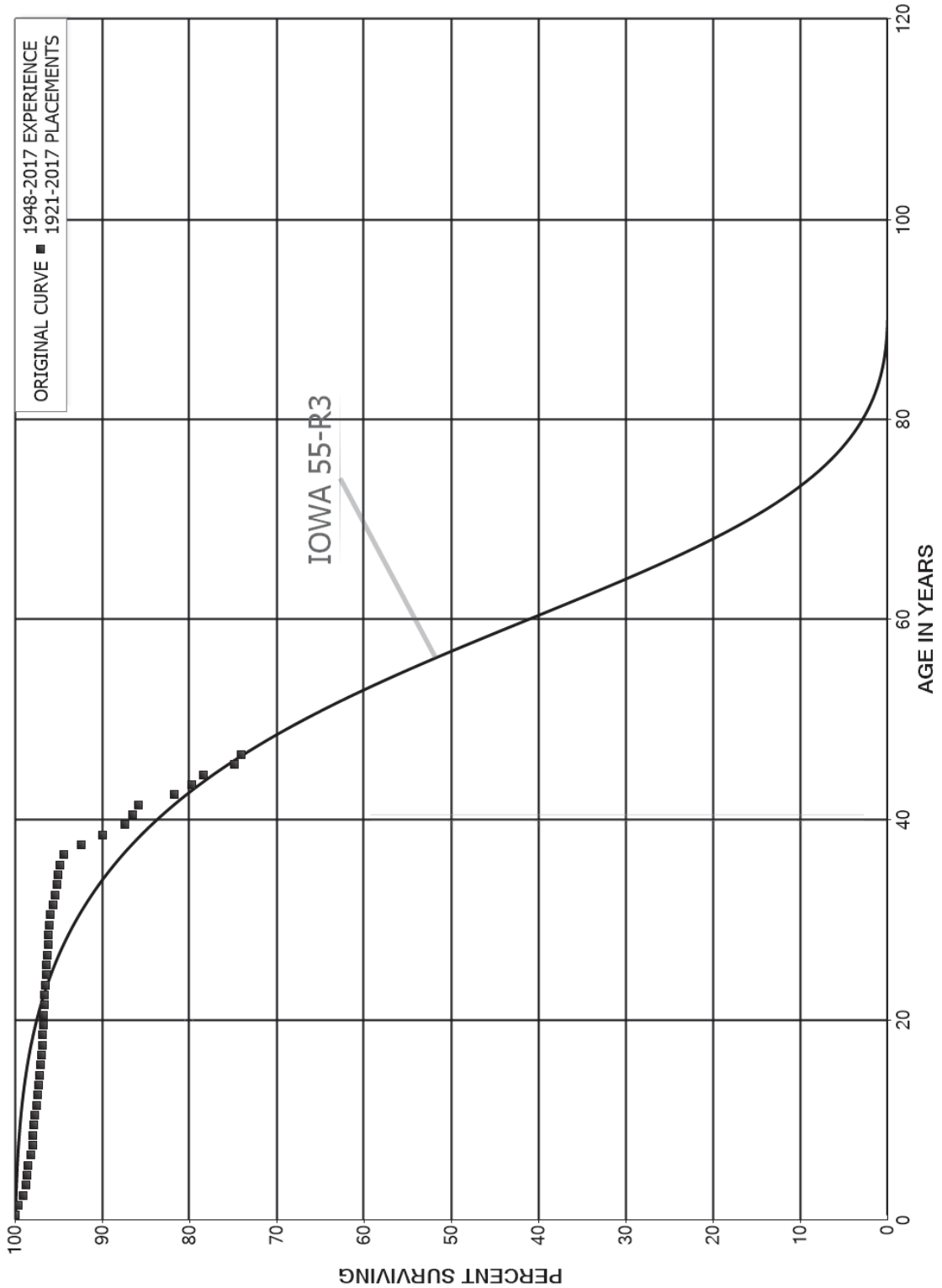
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1945-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,887,751	69,659	0.0070	0.9930	79.56
40.5	8,975,357	57,303	0.0064	0.9936	79.00
41.5	8,185,775	60,008	0.0073	0.9927	78.50
42.5	7,555,045	48,007	0.0064	0.9936	77.92
43.5	6,949,128	90,814	0.0131	0.9869	77.43
44.5	6,330,041	64,461	0.0102	0.9898	76.41
45.5	5,901,658	107,178	0.0182	0.9818	75.64
46.5	5,471,790	40,437	0.0074	0.9926	74.26
47.5	5,077,320	72,391	0.0143	0.9857	73.71
48.5	4,710,704	63,002	0.0134	0.9866	72.66
49.5	4,342,360	37,259	0.0086	0.9914	71.69
50.5	4,025,170	41,306	0.0103	0.9897	71.08
51.5	3,719,352	25,064	0.0067	0.9933	70.35
52.5	3,485,075	48,600	0.0139	0.9861	69.87
53.5	3,129,637	19,361	0.0062	0.9938	68.90
54.5	2,850,297	11,518	0.0040	0.9960	68.47
55.5	2,676,868	17,235	0.0064	0.9936	68.20
56.5	2,476,385	13,981	0.0056	0.9944	67.76
57.5	2,299,354	12,669	0.0055	0.9945	67.37
58.5	2,132,699	13,548	0.0064	0.9936	67.00
59.5	2,015,451	8,563	0.0042	0.9958	66.58
60.5	1,829,097	12,114	0.0066	0.9934	66.29
61.5	1,646,641	15,269	0.0093	0.9907	65.86
62.5	1,455,645	6,361	0.0044	0.9956	65.24
63.5					64.96

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ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2017 EXPERIENCE BAND 1948-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,356,901	12,290	0.0006	0.9994	100.00
0.5	18,745,985	54,003	0.0029	0.9971	99.94
1.5	18,387,832	109,103	0.0059	0.9941	99.65
2.5	17,986,086	56,820	0.0032	0.9968	99.06
3.5	17,278,076	24,601	0.0014	0.9986	98.74
4.5	17,088,457	14,399	0.0008	0.9992	98.60
5.5	16,774,349	63,218	0.0038	0.9962	98.52
6.5	16,034,821	26,497	0.0017	0.9983	98.15
7.5	15,447,993	15,068	0.0010	0.9990	97.99
8.5	14,961,862	9,391	0.0006	0.9994	97.89
9.5	14,392,042	21,200	0.0015	0.9985	97.83
10.5	13,907,895	21,498	0.0015	0.9985	97.69
11.5	13,646,682	15,557	0.0011	0.9989	97.54
12.5	12,637,444	18,808	0.0015	0.9985	97.42
13.5	12,115,186	9,303	0.0008	0.9992	97.28
14.5	11,866,017	14,253	0.0012	0.9988	97.20
15.5	11,588,918	15,482	0.0013	0.9987	97.09
16.5	10,548,718	7,455	0.0007	0.9993	96.96
17.5	10,272,283	8,912	0.0009	0.9991	96.89
18.5	10,127,609	9,798	0.0010	0.9990	96.81
19.5	9,474,969	2,540	0.0003	0.9997	96.71
20.5	8,954,227	3,908	0.0004	0.9996	96.69
21.5	8,219,152	3,341	0.0004	0.9996	96.64
22.5	7,299,276	3,507	0.0005	0.9995	96.60
23.5	5,524,907	6,264	0.0011	0.9989	96.56
24.5	4,196,929	3,912	0.0009	0.9991	96.45
25.5	3,608,291	1,579	0.0004	0.9996	96.36
26.5	2,891,383	3,711	0.0013	0.9987	96.32
27.5	2,521,568	1,220	0.0005	0.9995	96.19
28.5	2,236,160	2,583	0.0012	0.9988	96.15
29.5	2,046,172	2,514	0.0012	0.9988	96.03
30.5	1,791,642	6,578	0.0037	0.9963	95.92
31.5	1,571,093	2,122	0.0014	0.9986	95.56
32.5	1,311,700	3,331	0.0025	0.9975	95.44
33.5	1,170,640	1,746	0.0015	0.9985	95.19
34.5	1,031,240	2,290	0.0022	0.9978	95.05
35.5	912,943	4,812	0.0053	0.9947	94.84
36.5	791,064	16,088	0.0203	0.9797	94.34
37.5	656,941	17,432	0.0265	0.9735	92.42
38.5	538,909	15,488	0.0287	0.9713	89.97

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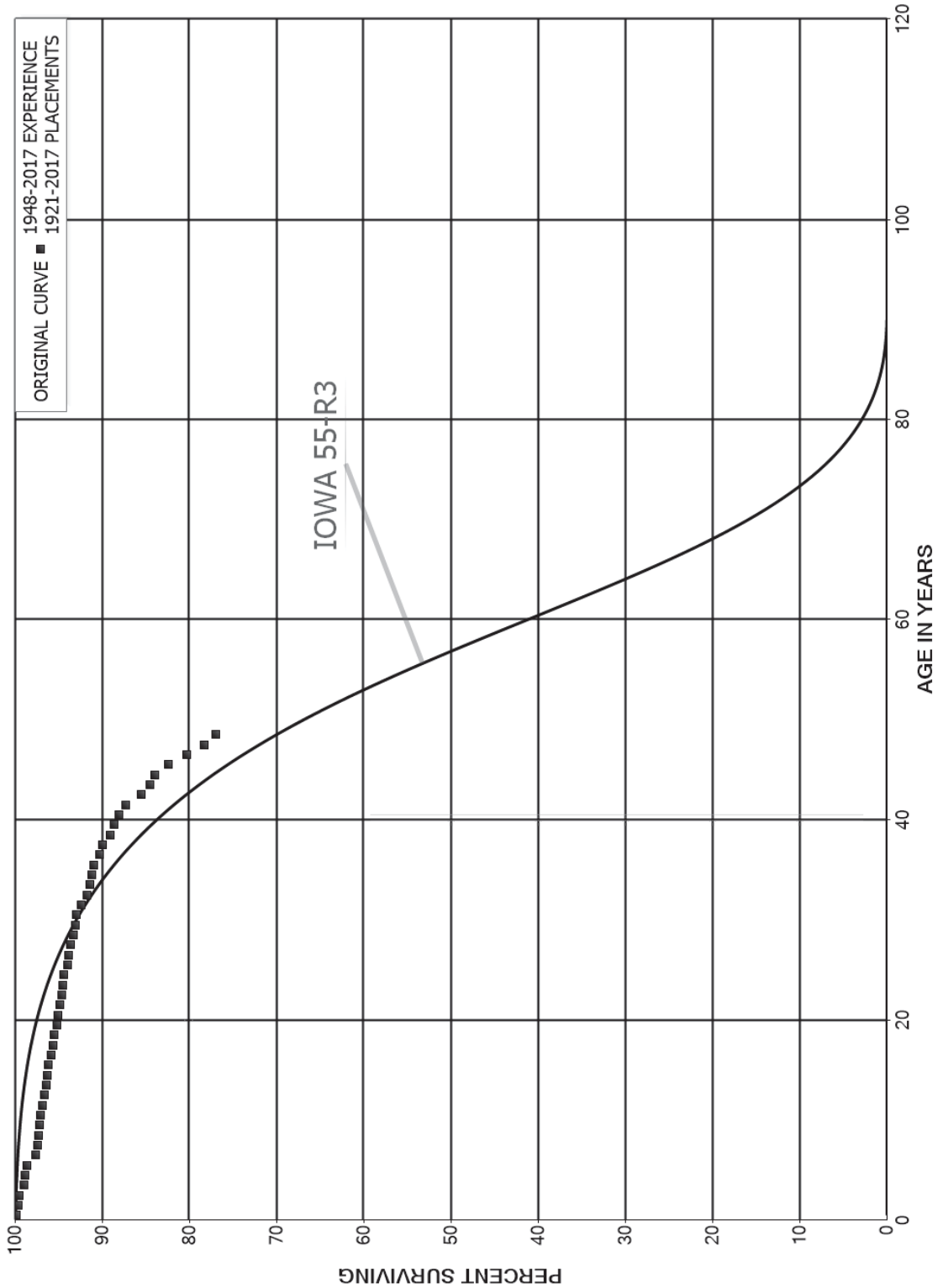
ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2017 EXPERIENCE BAND 1948-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	406,227	4,193	0.0103	0.9897	87.38
40.5	339,955	2,503	0.0074	0.9926	86.48
41.5	268,892	12,784	0.0475	0.9525	85.85
42.5	216,049	5,420	0.0251	0.9749	81.76
43.5	172,086	2,874	0.0167	0.9833	79.71
44.5	145,312	6,527	0.0449	0.9551	78.38
45.5	121,241	1,219	0.0101	0.9899	74.86
46.5	35,382	95	0.0027	0.9973	74.11
47.5	16,075	116	0.0072	0.9928	73.91
48.5	3,520	6	0.0017	0.9983	73.38
49.5	1,592	22	0.0135	0.9865	73.25
50.5	791		0.0000	1.0000	72.26
51.5	791		0.0000	1.0000	72.26
52.5	791	791	1.0000		72.26
53.5					

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2017 EXPERIENCE BAND 1948-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,574,923	43,437	0.0015	0.9985	100.00
0.5	28,189,045	54,269	0.0019	0.9981	99.85
1.5	26,835,754	43,999	0.0016	0.9984	99.66
2.5	25,713,932	132,661	0.0052	0.9948	99.50
3.5	24,497,558	47,204	0.0019	0.9981	98.98
4.5	24,013,622	37,851	0.0016	0.9984	98.79
5.5	23,621,576	240,321	0.0102	0.9898	98.64
6.5	21,896,917	45,688	0.0021	0.9979	97.63
7.5	21,250,784	19,778	0.0009	0.9991	97.43
8.5	20,109,033	30,237	0.0015	0.9985	97.34
9.5	19,055,096	27,117	0.0014	0.9986	97.19
10.5	17,849,597	46,019	0.0026	0.9974	97.06
11.5	17,010,896	42,881	0.0025	0.9975	96.80
12.5	15,887,844	22,124	0.0014	0.9986	96.56
13.5	14,784,700	14,863	0.0010	0.9990	96.43
14.5	13,940,810	30,192	0.0022	0.9978	96.33
15.5	13,341,438	37,800	0.0028	0.9972	96.12
16.5	12,286,195	27,646	0.0023	0.9977	95.85
17.5	11,559,125	13,166	0.0011	0.9989	95.63
18.5	11,054,426	39,403	0.0036	0.9964	95.52
19.5	10,179,156	16,793	0.0016	0.9984	95.18
20.5	9,063,170	19,852	0.0022	0.9978	95.03
21.5	8,116,704	13,502	0.0017	0.9983	94.82
22.5	7,100,559	12,398	0.0017	0.9983	94.66
23.5	6,737,611	9,919	0.0015	0.9985	94.50
24.5	6,022,531	22,911	0.0038	0.9962	94.36
25.5	5,209,627	8,234	0.0016	0.9984	94.00
26.5	4,400,207	10,138	0.0023	0.9977	93.85
27.5	4,275,489	15,368	0.0036	0.9964	93.63
28.5	4,016,764	10,529	0.0026	0.9974	93.30
29.5	3,812,973	4,442	0.0012	0.9988	93.05
30.5	3,611,577	22,371	0.0062	0.9938	92.94
31.5	3,401,908	21,728	0.0064	0.9936	92.37
32.5	3,129,274	11,994	0.0038	0.9962	91.78
33.5	2,912,597	6,250	0.0021	0.9979	91.43
34.5	2,698,084	9,580	0.0036	0.9964	91.23
35.5	2,512,520	15,722	0.0063	0.9937	90.91
36.5	2,212,045	10,029	0.0045	0.9955	90.34
37.5	1,915,635	17,285	0.0090	0.9910	89.93
38.5	1,565,772	8,414	0.0054	0.9946	89.12

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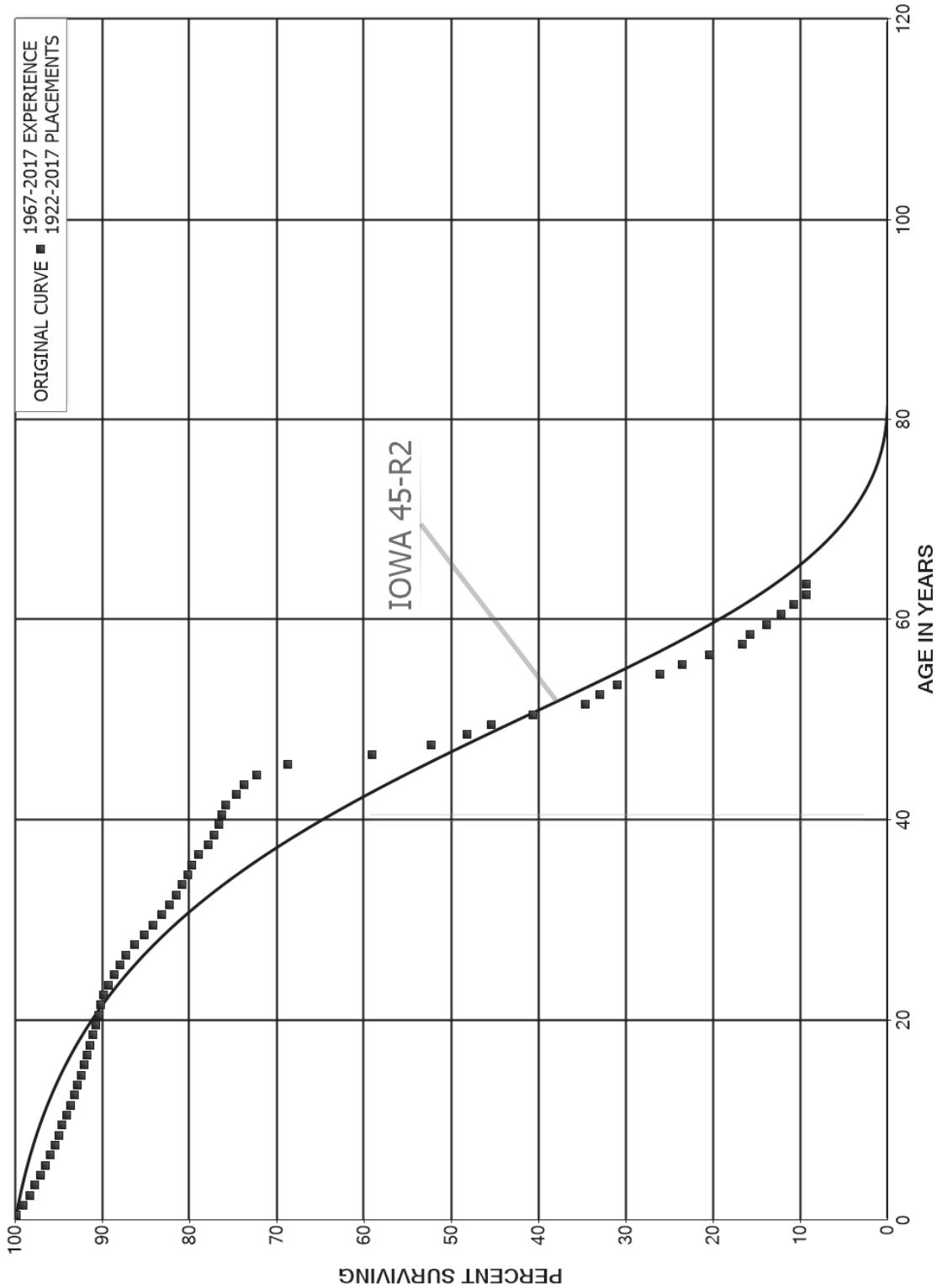
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2017 EXPERIENCE BAND 1948-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,198,228	7,644	0.0064	0.9936	88.64
40.5	923,215	8,557	0.0093	0.9907	88.07
41.5	691,526	13,443	0.0194	0.9806	87.25
42.5	572,765	7,234	0.0126	0.9874	85.56
43.5	479,999	2,730	0.0057	0.9943	84.48
44.5	349,554	6,616	0.0189	0.9811	84.00
45.5	263,700	6,865	0.0260	0.9740	82.41
46.5	123,574	3,088	0.0250	0.9750	80.26
47.5	101,509	1,701	0.0168	0.9832	78.26
48.5	72,487	737	0.0102	0.9898	76.95
49.5	52,932	173	0.0033	0.9967	76.16
50.5	34,321	157	0.0046	0.9954	75.91
51.5	19,909	152	0.0076	0.9924	75.57
52.5					74.99

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ACCOUNT 368 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	127,225,135	242,464	0.0019	0.9981	100.00
0.5	124,355,336	881,541	0.0071	0.9929	99.81
1.5	120,327,076	960,507	0.0080	0.9920	99.10
2.5	115,623,192	693,920	0.0060	0.9940	98.31
3.5	112,281,692	740,660	0.0066	0.9934	97.72
4.5	108,775,166	608,092	0.0056	0.9944	97.08
5.5	105,494,957	604,391	0.0057	0.9943	96.53
6.5	101,746,122	586,204	0.0058	0.9942	95.98
7.5	98,093,721	474,651	0.0048	0.9952	95.43
8.5	94,109,472	387,449	0.0041	0.9959	94.97
9.5	89,459,427	454,099	0.0051	0.9949	94.57
10.5	85,223,897	400,628	0.0047	0.9953	94.09
11.5	82,884,528	376,198	0.0045	0.9955	93.65
12.5	79,293,881	288,494	0.0036	0.9964	93.23
13.5	76,448,103	369,843	0.0048	0.9952	92.89
14.5	73,722,903	289,363	0.0039	0.9961	92.44
15.5	71,275,432	268,428	0.0038	0.9962	92.08
16.5	68,760,111	266,952	0.0039	0.9961	91.73
17.5	65,492,443	217,517	0.0033	0.9967	91.37
18.5	63,198,956	218,165	0.0035	0.9965	91.07
19.5	62,029,109	224,716	0.0036	0.9964	90.76
20.5	59,800,380	190,755	0.0032	0.9968	90.43
21.5	58,027,557	211,634	0.0036	0.9964	90.14
22.5	55,062,454	333,763	0.0061	0.9939	89.81
23.5	51,035,561	349,191	0.0068	0.9932	89.26
24.5	48,193,664	366,149	0.0076	0.9924	88.65
25.5	44,834,275	379,673	0.0085	0.9915	87.98
26.5	41,058,714	462,662	0.0113	0.9887	87.24
27.5	37,782,620	473,955	0.0125	0.9875	86.25
28.5	34,943,004	430,001	0.0123	0.9877	85.17
29.5	32,185,024	360,338	0.0112	0.9888	84.12
30.5	29,268,839	306,580	0.0105	0.9895	83.18
31.5	26,966,152	248,746	0.0092	0.9908	82.31
32.5	24,512,012	205,162	0.0084	0.9916	81.55
33.5	21,273,478	170,124	0.0080	0.9920	80.87
34.5	19,467,659	129,316	0.0066	0.9934	80.22
35.5	17,371,204	164,305	0.0095	0.9905	79.69
36.5	15,685,728	226,601	0.0144	0.9856	78.93
37.5	13,843,969	101,243	0.0073	0.9927	77.79
38.5	11,707,418	95,810	0.0082	0.9918	77.22

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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,051,065	43,934	0.0044	0.9956	76.59
40.5	8,777,758	48,993	0.0056	0.9944	76.26
41.5	7,825,663	124,199	0.0159	0.9841	75.83
42.5	7,086,673	87,054	0.0123	0.9877	74.63
43.5	6,293,452	126,033	0.0200	0.9800	73.71
44.5	5,434,769	265,825	0.0489	0.9511	72.24
45.5	4,555,858	638,877	0.1402	0.8598	68.70
46.5	3,386,419	391,076	0.1155	0.8845	59.07
47.5	2,551,956	201,532	0.0790	0.9210	52.25
48.5	2,080,054	119,103	0.0573	0.9427	48.12
49.5	1,726,681	180,574	0.1046	0.8954	45.37
50.5	1,387,378	206,038	0.1485	0.8515	40.62
51.5	1,073,697	50,995	0.0475	0.9525	34.59
52.5	922,255	56,764	0.0615	0.9385	32.95
53.5	754,313	119,210	0.1580	0.8420	30.92
54.5	518,324	49,478	0.0955	0.9045	26.03
55.5	433,551	57,139	0.1318	0.8682	23.55
56.5	338,604	64,205	0.1896	0.8104	20.44
57.5	235,170	12,255	0.0521	0.9479	16.57
58.5	209,835	25,408	0.1211	0.8789	15.70
59.5	172,776	20,274	0.1173	0.8827	13.80
60.5	150,513	18,381	0.1221	0.8779	12.18
61.5	131,830	17,531	0.1330	0.8670	10.70
62.5	114,299		0.0000	1.0000	9.27
63.5	94,637	3,740	0.0395	0.9605	9.27
64.5	90,896	8,569	0.0943	0.9057	8.91
65.5	82,327	8,546	0.1038	0.8962	8.07
66.5	73,781		0.0000	1.0000	7.23
67.5	73,781	5,177	0.0702	0.9298	7.23
68.5	68,604	1,343	0.0196	0.9804	6.72
69.5	57,174	1,488	0.0260	0.9740	6.59
70.5	42,848	1,580	0.0369	0.9631	6.42
71.5	35,024	7,373	0.2105	0.7895	6.18
72.5	24,284	5,158	0.2124	0.7876	4.88
73.5	15,038	660	0.0439	0.9561	3.84
74.5	12,473	1,073	0.0861	0.9139	3.68
75.5	10,768	1,143	0.1061	0.8939	3.36
76.5	9,079	98	0.0108	0.9892	3.00
77.5	8,357	1,740	0.2082	0.7918	2.97
78.5	6,085	119	0.0196	0.9804	2.35

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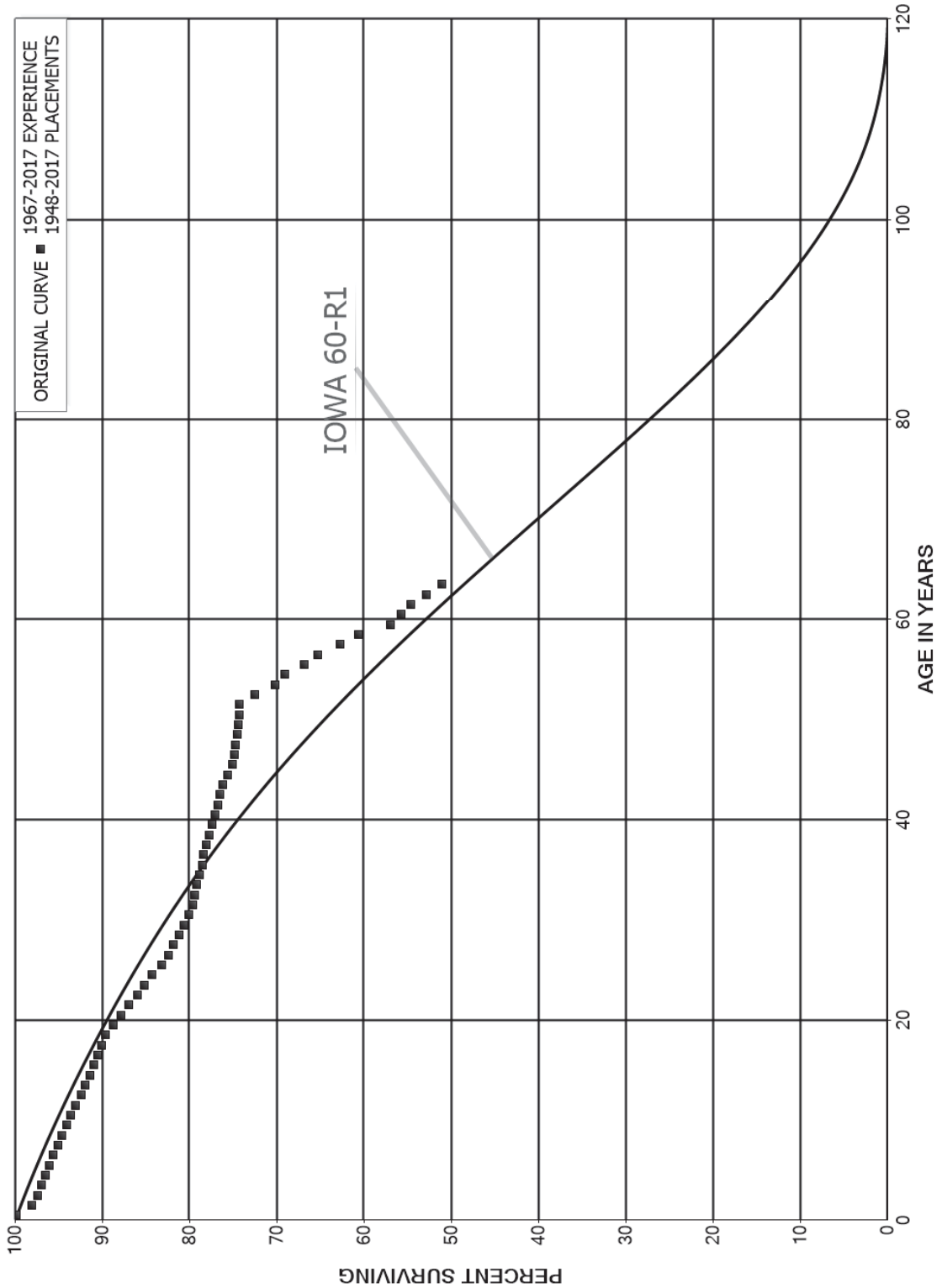
ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,644	455	0.0807	0.9193	2.31
80.5	4,640	609	0.1313	0.8687	2.12
81.5	2,565	1,201	0.4682	0.5318	1.84
82.5	1,364		0.0000	1.0000	0.98
83.5	1,364	147	0.1077	0.8923	0.98
84.5	1,217		0.0000	1.0000	0.87
85.5	952		0.0000	1.0000	0.87
86.5	952	321	0.3373	0.6627	0.87
87.5	631		0.0000	1.0000	0.58
88.5	511		0.0000	1.0000	0.58
89.5	511		0.0000	1.0000	0.58
90.5					0.58

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ACCOUNT 369.1 OVERHEAD SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,329,828	27,808	0.0012	0.9988	100.00
0.5	22,769,972	418,940	0.0184	0.9816	99.88
1.5	21,688,498	132,727	0.0061	0.9939	98.04
2.5	21,030,538	95,085	0.0045	0.9955	97.44
3.5	20,568,943	107,772	0.0052	0.9948	97.00
4.5	19,983,016	99,514	0.0050	0.9950	96.49
5.5	19,271,027	84,365	0.0044	0.9956	96.01
6.5	18,453,239	93,937	0.0051	0.9949	95.59
7.5	17,652,124	92,467	0.0052	0.9948	95.11
8.5	16,828,216	88,695	0.0053	0.9947	94.61
9.5	16,145,739	88,560	0.0055	0.9945	94.11
10.5	15,460,039	94,699	0.0061	0.9939	93.59
11.5	15,036,528	92,859	0.0062	0.9938	93.02
12.5	14,288,664	81,479	0.0057	0.9943	92.45
13.5	13,710,023	73,616	0.0054	0.9946	91.92
14.5	13,244,750	71,511	0.0054	0.9946	91.43
15.5	12,721,068	65,668	0.0052	0.9948	90.93
16.5	12,604,970	61,290	0.0049	0.9951	90.46
17.5	11,052,229	54,576	0.0049	0.9951	90.02
18.5	11,258,732	100,922	0.0090	0.9910	89.58
19.5	10,562,165	110,450	0.0105	0.9895	88.77
20.5	10,206,769	104,872	0.0103	0.9897	87.85
21.5	9,625,297	108,334	0.0113	0.9887	86.94
22.5	9,157,064	85,779	0.0094	0.9906	85.97
23.5	8,488,209	88,404	0.0104	0.9896	85.16
24.5	8,172,820	109,797	0.0134	0.9866	84.27
25.5	7,850,755	67,456	0.0086	0.9914	83.14
26.5	7,394,628	56,919	0.0077	0.9923	82.43
27.5	7,046,344	50,831	0.0072	0.9928	81.79
28.5	6,828,479	46,643	0.0068	0.9932	81.20
29.5	6,572,340	43,777	0.0067	0.9933	80.65
30.5	6,310,940	36,426	0.0058	0.9942	80.11
31.5	5,880,839	18,181	0.0031	0.9969	79.65
32.5	5,600,640	17,233	0.0031	0.9969	79.40
33.5	5,333,426	23,102	0.0043	0.9957	79.16
34.5	5,044,944	18,473	0.0037	0.9963	78.81
35.5	4,705,450	10,494	0.0022	0.9978	78.53
36.5	4,369,158	18,445	0.0042	0.9958	78.35
37.5	4,049,541	13,827	0.0034	0.9966	78.02
38.5	3,730,556	14,593	0.0039	0.9961	77.75

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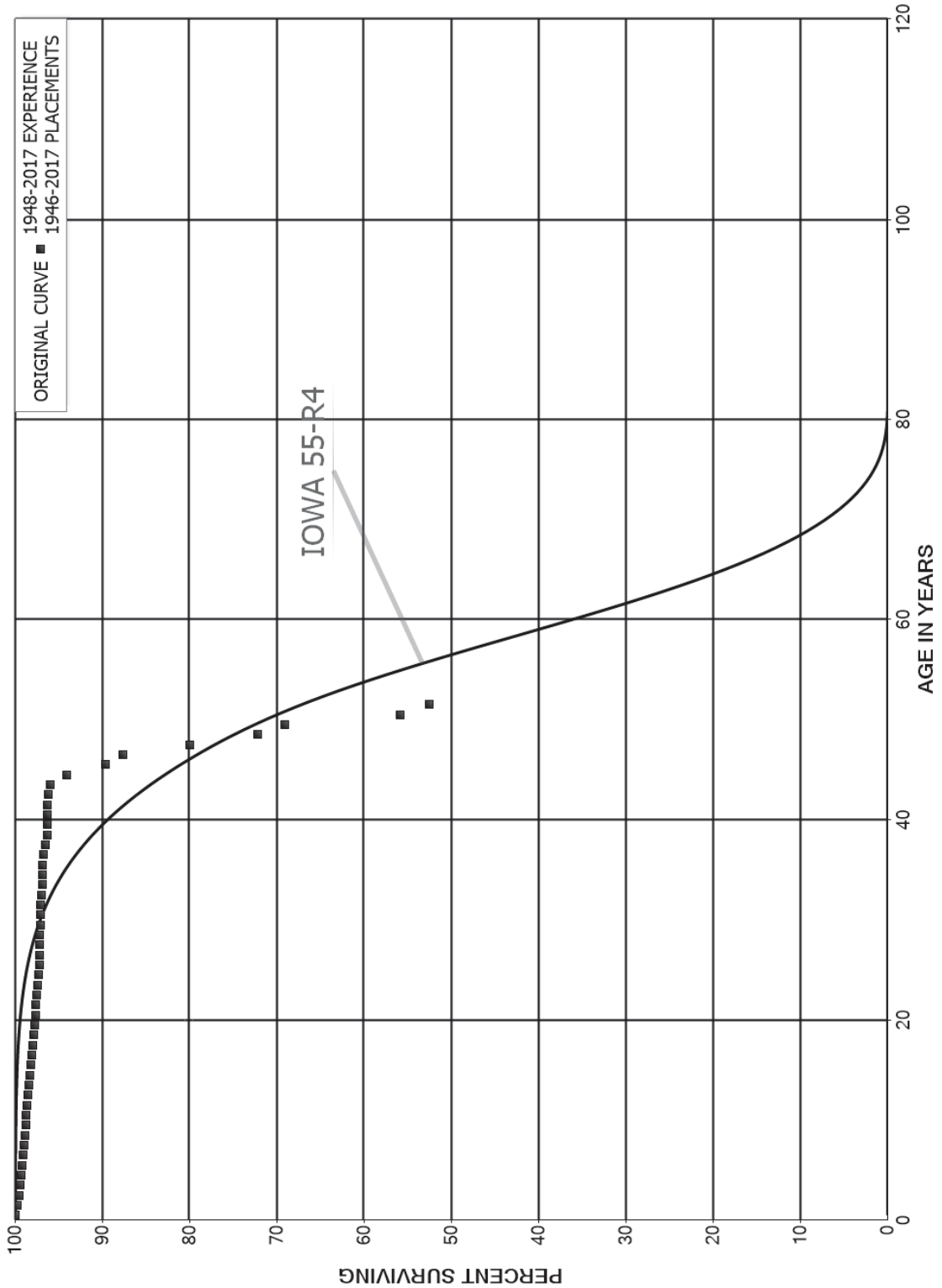
ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,448,876	18,756	0.0054	0.9946	77.45
40.5	3,189,163	14,431	0.0045	0.9955	77.03
41.5	2,957,118	6,864	0.0023	0.9977	76.68
42.5	2,768,116	11,462	0.0041	0.9959	76.50
43.5	2,576,545	18,261	0.0071	0.9929	76.19
44.5	2,388,025	18,330	0.0077	0.9923	75.65
45.5	2,198,835	5,731	0.0026	0.9974	75.06
46.5	2,031,494	3,218	0.0016	0.9984	74.87
47.5	1,871,913	4,948	0.0026	0.9974	74.75
48.5	1,722,327	3,384	0.0020	0.9980	74.55
49.5	1,570,106	1,622	0.0010	0.9990	74.41
50.5	1,421,775	644	0.0005	0.9995	74.33
51.5	1,299,965	30,626	0.0236	0.9764	74.30
52.5	1,122,316	36,238	0.0323	0.9677	72.55
53.5	912,086	14,076	0.0154	0.9846	70.20
54.5	735,808	24,363	0.0331	0.9669	69.12
55.5	587,420	13,201	0.0225	0.9775	66.83
56.5	463,689	18,552	0.0400	0.9600	65.33
57.5	319,425	10,939	0.0342	0.9658	62.72
58.5	195,357	11,726	0.0600	0.9400	60.57
59.5	121,968	2,513	0.0206	0.9794	56.93
60.5	104,991	2,199	0.0209	0.9791	55.76
61.5	86,968	2,749	0.0316	0.9684	54.59
62.5	68,799	2,278	0.0331	0.9669	52.87
63.5					51.12

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ACCOUNT 369.2 UNDERGROUND SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 369.2 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2017 EXPERIENCE BAND 1948-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,948,551	25,329	0.0006	0.9994	100.00
0.5	39,590,545	104,363	0.0026	0.9974	99.94
1.5	37,946,930	78,275	0.0021	0.9979	99.67
2.5	36,642,781	38,564	0.0011	0.9989	99.47
3.5	35,387,140	38,092	0.0011	0.9989	99.36
4.5	34,063,696	27,171	0.0008	0.9992	99.26
5.5	33,016,226	44,529	0.0013	0.9987	99.18
6.5	31,862,523	23,141	0.0007	0.9993	99.04
7.5	30,574,742	39,749	0.0013	0.9987	98.97
8.5	29,127,568	19,865	0.0007	0.9993	98.84
9.5	27,286,642	24,394	0.0009	0.9991	98.78
10.5	25,187,016	22,151	0.0009	0.9991	98.69
11.5	23,665,572	24,612	0.0010	0.9990	98.60
12.5	21,851,424	20,627	0.0009	0.9991	98.50
13.5	20,121,765	27,343	0.0014	0.9986	98.41
14.5	18,785,036	23,843	0.0013	0.9987	98.27
15.5	17,687,456	16,983	0.0010	0.9990	98.15
16.5	17,140,853	16,099	0.0009	0.9991	98.05
17.5	14,593,883	16,126	0.0011	0.9989	97.96
18.5	13,560,019	17,585	0.0013	0.9987	97.85
19.5	12,216,265	11,093	0.0009	0.9991	97.73
20.5	11,085,035	6,862	0.0006	0.9994	97.64
21.5	9,845,592	11,824	0.0012	0.9988	97.58
22.5	8,870,779	8,382	0.0009	0.9991	97.46
23.5	7,570,921	3,602	0.0005	0.9995	97.37
24.5	6,826,374	6,586	0.0010	0.9990	97.32
25.5	6,379,797	2,334	0.0004	0.9996	97.23
26.5	5,425,022	661	0.0001	0.9999	97.19
27.5	4,900,732	2,219	0.0005	0.9995	97.18
28.5	4,625,120	1,634	0.0004	0.9996	97.14
29.5	4,343,514	1,623	0.0004	0.9996	97.10
30.5	4,052,907	2,149	0.0005	0.9995	97.07
31.5	3,601,114	2,255	0.0006	0.9994	97.01
32.5	3,106,158	2,434	0.0008	0.9992	96.95
33.5	2,670,445	1,220	0.0005	0.9995	96.88
34.5	2,405,840	820	0.0003	0.9997	96.83
35.5	2,157,391	2,825	0.0013	0.9987	96.80
36.5	1,946,248	3,252	0.0017	0.9983	96.67
37.5	1,728,381	3,658	0.0021	0.9979	96.51
38.5	1,389,321	49	0.0000	1.0000	96.31

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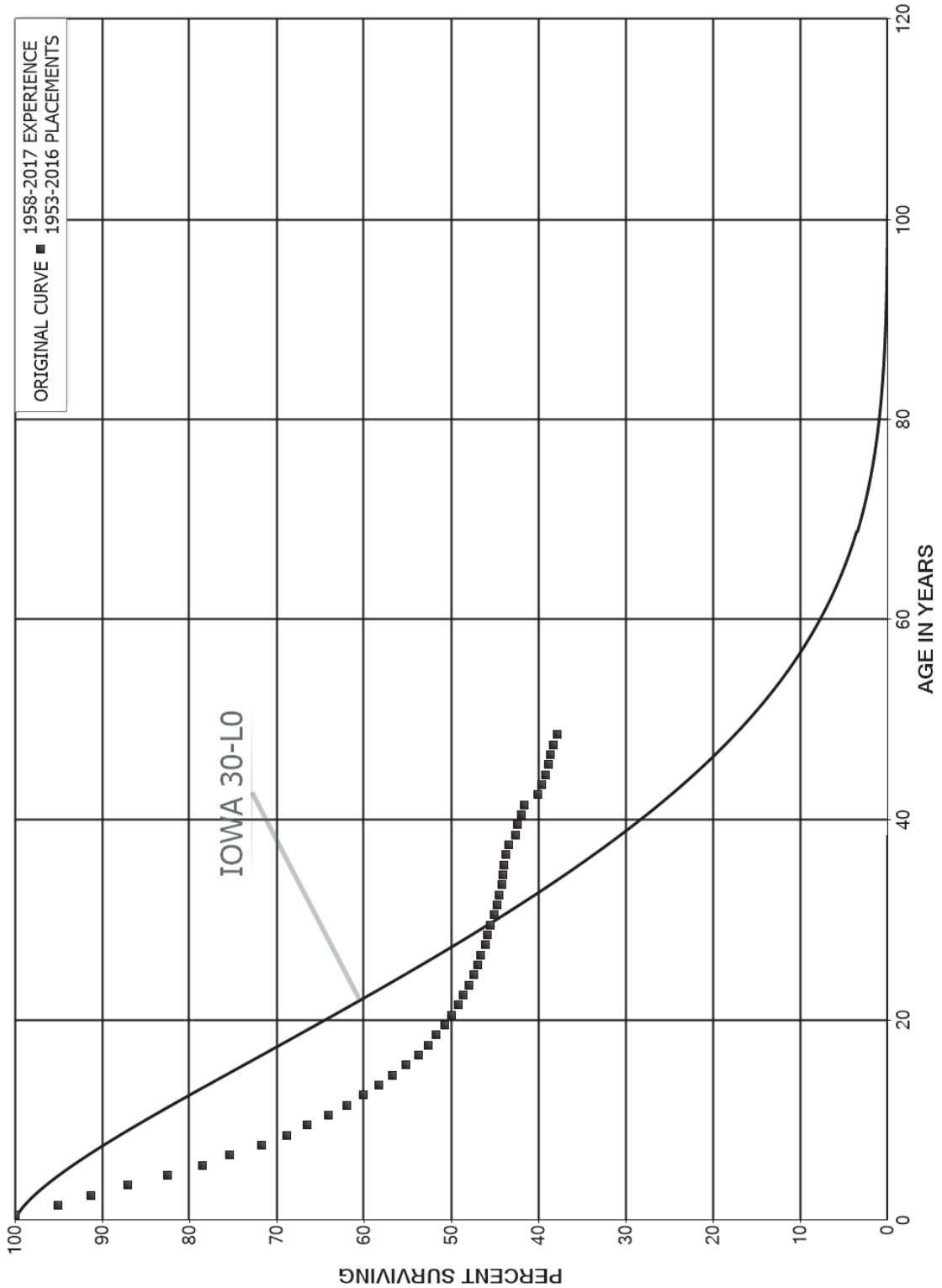
ACCOUNT 369.2 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2017 EXPERIENCE BAND 1948-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,078,770	354	0.0003	0.9997	96.30
40.5	778,965	317	0.0004	0.9996	96.27
41.5	562,627	476	0.0008	0.9992	96.23
42.5	425,799	720	0.0017	0.9983	96.15
43.5	318,829	6,431	0.0202	0.9798	95.99
44.5	227,508	10,834	0.0476	0.9524	94.05
45.5	172,376	3,688	0.0214	0.9786	89.57
46.5	127,911	11,324	0.0885	0.9115	87.66
47.5	101,929	9,845	0.0966	0.9034	79.90
48.5	76,753	3,309	0.0431	0.9569	72.18
49.5	44,213	8,481	0.1918	0.8082	69.07
50.5	22,598	1,363	0.0603	0.9397	55.82
51.5	4,392	1,895	0.4314	0.5686	52.45
52.5	1,145	13	0.0115	0.9885	29.82
53.5	1,131	1,131	1.0000		29.48
54.5					

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ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2016 EXPERIENCE BAND 1958-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,235,590		0.0000	1.0000	100.00
0.5	1,235,590	60,800	0.0492	0.9508	100.00
1.5	1,174,366	47,007	0.0400	0.9600	95.08
2.5	1,127,359	51,882	0.0460	0.9540	91.27
3.5	1,071,574	56,295	0.0525	0.9475	87.07
4.5	1,018,220	49,089	0.0482	0.9518	82.50
5.5	969,131	39,174	0.0404	0.9596	78.52
6.5	929,957	44,552	0.0479	0.9521	75.35
7.5	884,074	35,150	0.0398	0.9602	71.74
8.5	848,412	29,306	0.0345	0.9655	68.89
9.5	818,774	30,637	0.0374	0.9626	66.51
10.5	786,333	25,231	0.0321	0.9679	64.02
11.5	760,451	22,755	0.0299	0.9701	61.96
12.5	737,696	22,667	0.0307	0.9693	60.11
13.5	715,029	19,167	0.0268	0.9732	58.26
14.5	694,090	18,125	0.0261	0.9739	56.70
15.5	673,480	17,573	0.0261	0.9739	55.22
16.5	655,594	13,699	0.0209	0.9791	53.78
17.5	636,926	11,555	0.0181	0.9819	52.66
18.5	617,285	10,986	0.0178	0.9822	51.70
19.5	606,135	9,477	0.0156	0.9844	50.78
20.5	595,197	9,528	0.0160	0.9840	49.99
21.5	585,084	7,313	0.0125	0.9875	49.19
22.5	575,912	7,906	0.0137	0.9863	48.57
23.5	565,992	5,644	0.0100	0.9900	47.90
24.5	554,326	5,856	0.0106	0.9894	47.43
25.5	545,282	3,695	0.0068	0.9932	46.93
26.5	540,339	6,335	0.0117	0.9883	46.61
27.5	534,004	2,985	0.0056	0.9944	46.06
28.5	526,887	3,666	0.0070	0.9930	45.80
29.5	520,335	4,801	0.0092	0.9908	45.48
30.5	512,852	3,880	0.0076	0.9924	45.07
31.5	503,873	2,965	0.0059	0.9941	44.72
32.5	500,679	3,033	0.0061	0.9939	44.46
33.5	494,833	1,779	0.0036	0.9964	44.19
34.5	481,352	1,097	0.0023	0.9977	44.03
35.5	448,071	2,072	0.0046	0.9954	43.93
36.5	409,532	2,931	0.0072	0.9928	43.73
37.5	386,678	7,174	0.0186	0.9814	43.42
38.5	344,757	1,763	0.0051	0.9949	42.61

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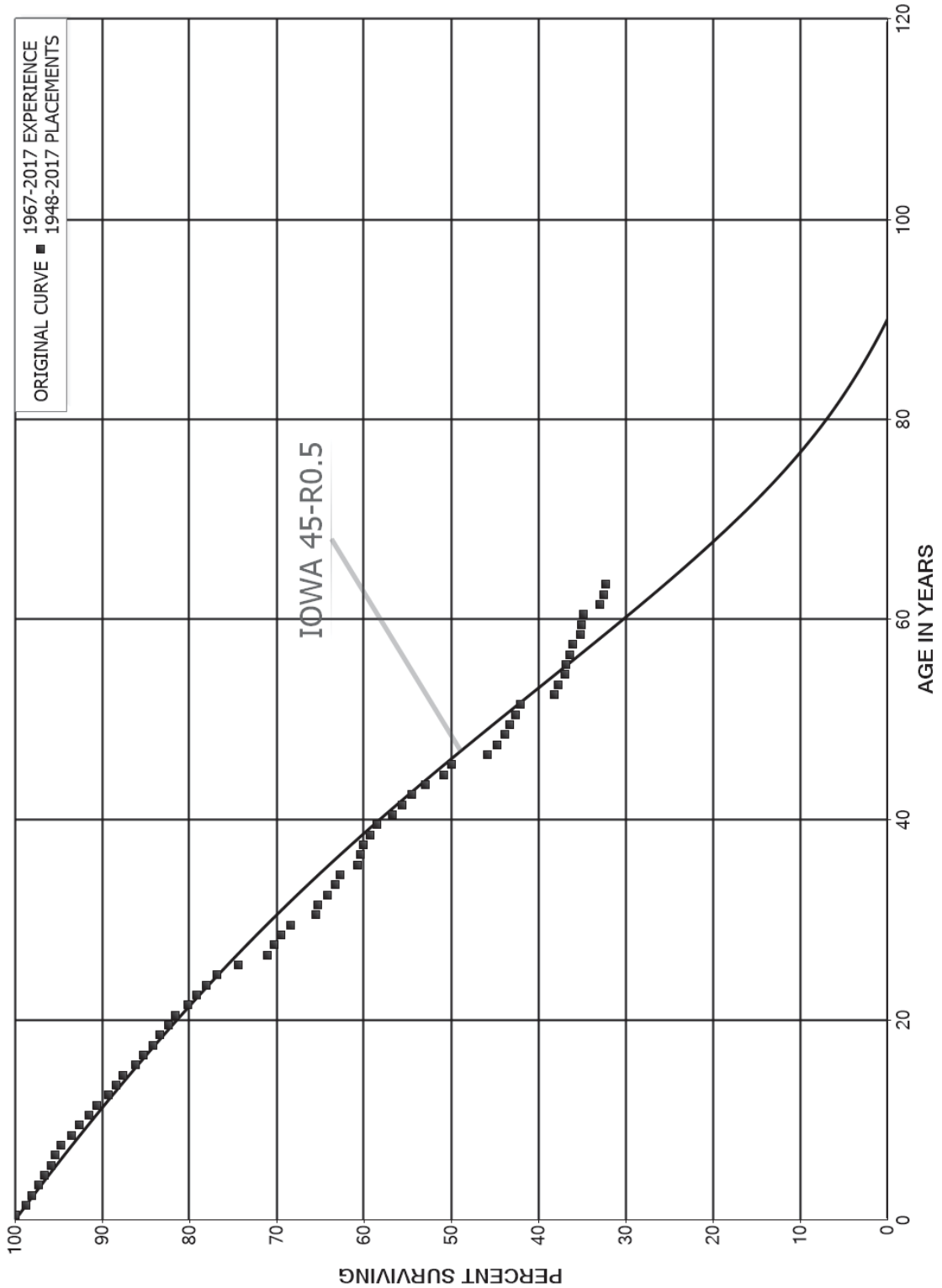
ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2016 EXPERIENCE BAND 1958-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	315,461	3,234	0.0103	0.9897	42.39
40.5	289,694	2,530	0.0087	0.9913	41.96
41.5	262,464	9,694	0.0369	0.9631	41.59
42.5	235,266	2,893	0.0123	0.9877	40.06
43.5	215,237	2,032	0.0094	0.9906	39.56
44.5	192,719	1,596	0.0083	0.9917	39.19
45.5	172,734	1,157	0.0067	0.9933	38.86
46.5	148,929	1,324	0.0089	0.9911	38.60
47.5	127,615	1,442	0.0113	0.9887	38.26
48.5	106,866	743	0.0070	0.9930	37.83
49.5	92,039	1,286	0.0140	0.9860	37.57
50.5	72,801	2,111	0.0290	0.9710	37.04
51.5	54,633	572	0.0105	0.9895	35.97
52.5	42,383	885	0.0209	0.9791	35.59
53.5	25,903	187	0.0072	0.9928	34.85
54.5	15,938	354	0.0222	0.9778	34.60
55.5					33.83

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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,172,597	5,035	0.0010	0.9990	100.00
0.5	5,087,135	62,055	0.0122	0.9878	99.90
1.5	4,875,569	31,828	0.0065	0.9935	98.68
2.5	4,802,333	39,221	0.0082	0.9918	98.04
3.5	4,716,118	31,592	0.0067	0.9933	97.24
4.5	4,595,510	33,853	0.0074	0.9926	96.59
5.5	4,488,206	23,201	0.0052	0.9948	95.88
6.5	4,393,675	28,278	0.0064	0.9936	95.38
7.5	4,236,362	54,499	0.0129	0.9871	94.77
8.5	4,075,958	39,852	0.0098	0.9902	93.55
9.5	3,966,333	49,948	0.0126	0.9874	92.63
10.5	3,832,903	35,677	0.0093	0.9907	91.47
11.5	3,719,344	53,894	0.0145	0.9855	90.62
12.5	3,733,614	35,843	0.0096	0.9904	89.30
13.5	3,622,667	34,436	0.0095	0.9905	88.44
14.5	3,411,833	53,613	0.0157	0.9843	87.60
15.5	3,231,754	34,148	0.0106	0.9894	86.23
16.5	3,170,068	44,251	0.0140	0.9860	85.32
17.5	3,028,563	24,800	0.0082	0.9918	84.13
18.5	3,303,486	40,175	0.0122	0.9878	83.44
19.5	3,123,369	31,131	0.0100	0.9900	82.42
20.5	2,883,266	48,840	0.0169	0.9831	81.60
21.5	2,685,390	35,005	0.0130	0.9870	80.22
22.5	2,397,913	33,684	0.0140	0.9860	79.17
23.5	2,212,312	33,284	0.0150	0.9850	78.06
24.5	2,004,109	64,962	0.0324	0.9676	76.89
25.5	1,876,587	82,818	0.0441	0.9559	74.39
26.5	1,680,357	19,446	0.0116	0.9884	71.11
27.5	1,615,602	18,020	0.0112	0.9888	70.29
28.5	1,528,272	24,399	0.0160	0.9840	69.50
29.5	1,487,702	61,730	0.0415	0.9585	68.39
30.5	1,399,863	5,697	0.0041	0.9959	65.56
31.5	1,372,951	22,722	0.0165	0.9835	65.29
32.5	1,296,356	19,249	0.0148	0.9852	64.21
33.5	1,256,718	9,751	0.0078	0.9922	63.26
34.5	1,174,327	38,563	0.0328	0.9672	62.76
35.5	1,021,239	4,906	0.0048	0.9952	60.70
36.5	878,604	5,644	0.0064	0.9936	60.41
37.5	760,782	8,952	0.0118	0.9882	60.02
38.5	733,771	10,425	0.0142	0.9858	59.32

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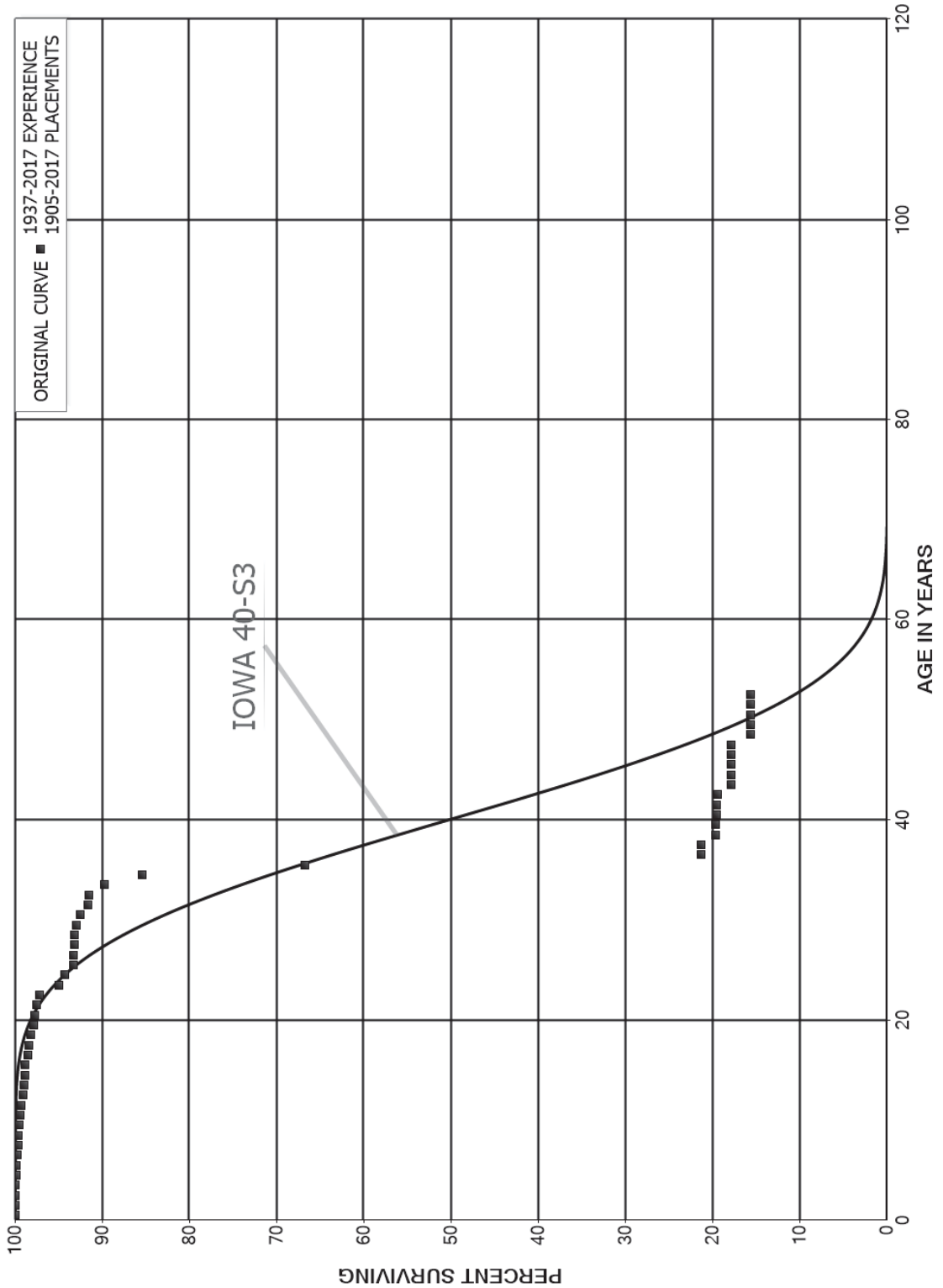
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	710,369	20,817	0.0293	0.9707	58.47
40.5	650,293	13,710	0.0211	0.9789	56.76
41.5	613,182	12,237	0.0200	0.9800	55.56
42.5	563,176	15,833	0.0281	0.9719	54.46
43.5	511,878	20,388	0.0398	0.9602	52.92
44.5	441,213	7,241	0.0164	0.9836	50.82
45.5	425,028	35,186	0.0828	0.9172	49.98
46.5	374,259	8,805	0.0235	0.9765	45.84
47.5	349,518	7,448	0.0213	0.9787	44.77
48.5	306,919	3,936	0.0128	0.9872	43.81
49.5	290,460	4,494	0.0155	0.9845	43.25
50.5	275,441	3,479	0.0126	0.9874	42.58
51.5	259,724	23,969	0.0923	0.9077	42.04
52.5	228,394	2,725	0.0119	0.9881	38.16
53.5	205,704	4,213	0.0205	0.9795	37.71
54.5	198,767	552	0.0028	0.9972	36.94
55.5	197,048	2,091	0.0106	0.9894	36.83
56.5	190,081	2,108	0.0111	0.9889	36.44
57.5	184,590	4,353	0.0236	0.9764	36.04
58.5	176,266	884	0.0050	0.9950	35.19
59.5	170,807	868	0.0051	0.9949	35.01
60.5	160,371	8,941	0.0558	0.9442	34.83
61.5	146,322	1,607	0.0110	0.9890	32.89
62.5	141,515	1,029	0.0073	0.9927	32.53
63.5					32.29

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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 1937-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,367,731	459	0.0000	1.0000	100.00
0.5	13,313,159	120	0.0000	1.0000	100.00
1.5	13,271,124	4,095	0.0003	0.9997	100.00
2.5	13,206,610	6,838	0.0005	0.9995	99.96
3.5	12,475,299	10,661	0.0009	0.9991	99.91
4.5	11,294,978	4,900	0.0004	0.9996	99.83
5.5	11,265,073	1,785	0.0002	0.9998	99.78
6.5	11,218,679	17,228	0.0015	0.9985	99.77
7.5	11,168,142	91	0.0000	1.0000	99.62
8.5	11,135,808	6,368	0.0006	0.9994	99.61
9.5	11,068,772	23,304	0.0021	0.9979	99.56
10.5	11,018,246	1,801	0.0002	0.9998	99.35
11.5	10,923,297	25,046	0.0023	0.9977	99.33
12.5	10,774,157	10,251	0.0010	0.9990	99.10
13.5	10,789,347	20,429	0.0019	0.9981	99.01
14.5	8,775,859	3,586	0.0004	0.9996	98.82
15.5	8,751,149	25,477	0.0029	0.9971	98.78
16.5	8,549,579	7,936	0.0009	0.9991	98.49
17.5	8,529,450	16,743	0.0020	0.9980	98.40
18.5	8,483,118	34,304	0.0040	0.9960	98.21
19.5	8,420,257	6,784	0.0008	0.9992	97.81
20.5	8,087,452	20,336	0.0025	0.9975	97.73
21.5	8,022,101	27,093	0.0034	0.9966	97.49
22.5	1,076,747	24,764	0.0230	0.9770	97.16
23.5	955,024	6,140	0.0064	0.9936	94.92
24.5	578,227	6,123	0.0106	0.9894	94.31
25.5	506,158	151	0.0003	0.9997	93.32
26.5	506,007	477	0.0009	0.9991	93.29
27.5	501,124	200	0.0004	0.9996	93.20
28.5	212,550	429	0.0020	0.9980	93.16
29.5	193,261	1,005	0.0052	0.9948	92.97
30.5	189,180	1,711	0.0090	0.9910	92.49
31.5	173,361	222	0.0013	0.9987	91.65
32.5	173,139	3,517	0.0203	0.9797	91.54
33.5	169,622	8,045	0.0474	0.9526	89.68
34.5	161,577	35,391	0.2190	0.7810	85.42
35.5	126,186	85,853	0.6804	0.3196	66.71
36.5	40,333		0.0000	1.0000	21.32
37.5	40,333	3,217	0.0798	0.9202	21.32
38.5	37,116		0.0000	1.0000	19.62

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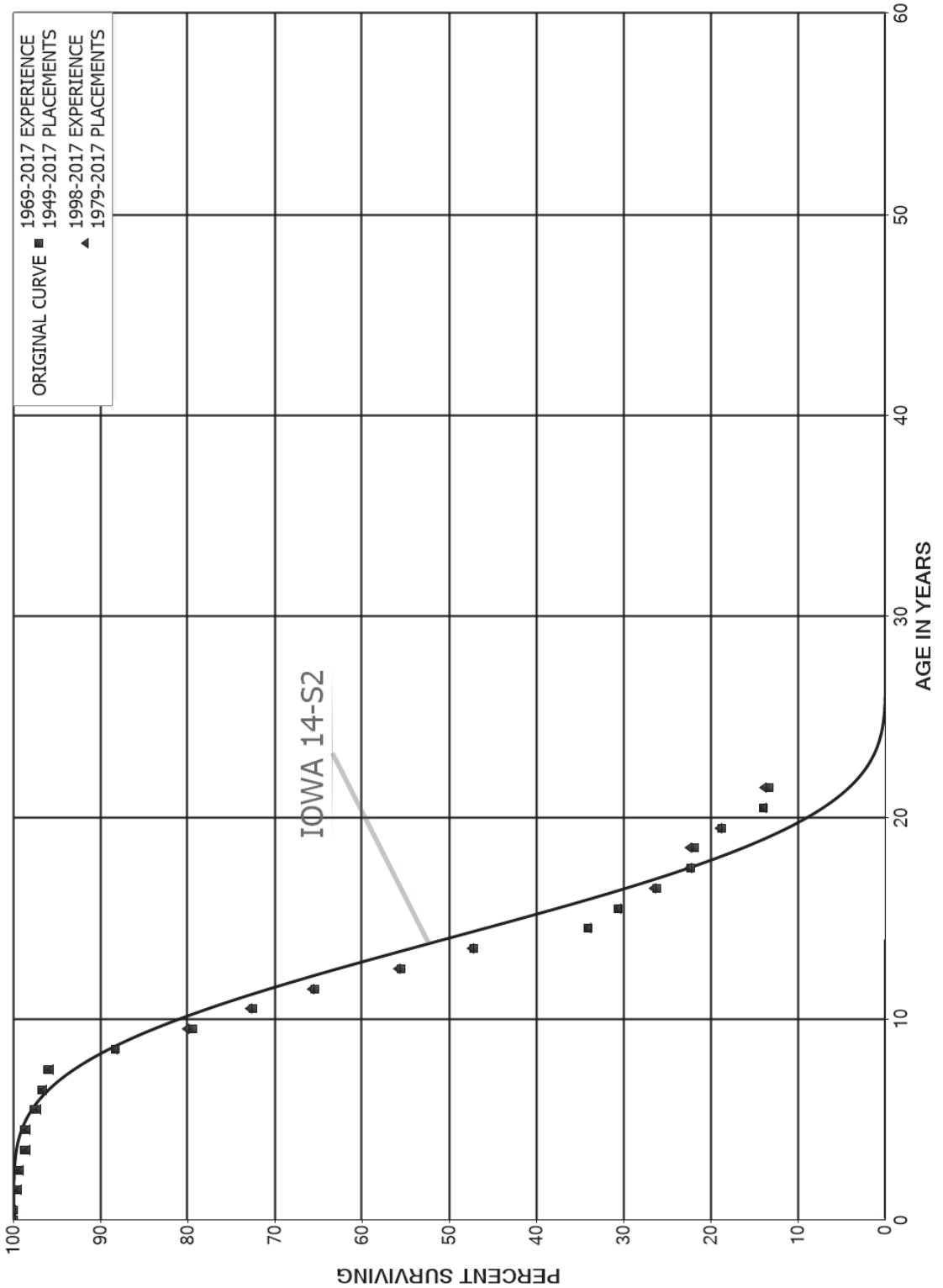
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 1937-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,116	153	0.0041	0.9959	19.62
40.5	36,963		0.0000	1.0000	19.54
41.5	36,963	234	0.0063	0.9937	19.54
42.5	36,729	2,894	0.0788	0.9212	19.42
43.5	33,835	52	0.0015	0.9985	17.89
44.5	33,783		0.0000	1.0000	17.86
45.5	33,783		0.0000	1.0000	17.86
46.5	33,783		0.0000	1.0000	17.86
47.5	33,783	4,280	0.1267	0.8733	17.86
48.5	29,503		0.0000	1.0000	15.60
49.5	29,503		0.0000	1.0000	15.60
50.5	29,503		0.0000	1.0000	15.60
51.5	29,503		0.0000	1.0000	15.60
52.5	698		0.0000	1.0000	15.60
53.5	698		0.0000	1.0000	15.60
54.5	698		0.0000	1.0000	15.60
55.5	698	452	0.6479	0.3521	15.60
56.5	246		0.0000	1.0000	5.49
57.5	246		0.0000	1.0000	5.49
58.5	246		0.0000	1.0000	5.49
59.5	246		0.0000	1.0000	5.49
60.5	246		0.0000	1.0000	5.49
61.5	246	0	0.0020	0.9980	5.49
62.5	245		0.0000	1.0000	5.48
63.5	245		0.0000	1.0000	5.48
64.5					5.48

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ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2017 EXPERIENCE BAND 1969-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,047,739	1	0.0000	1.0000	100.00
0.5	3,952,887	21,630	0.0055	0.9945	100.00
1.5	3,941,655	3,858	0.0010	0.9990	99.45
2.5	3,863,594	24,374	0.0063	0.9937	99.36
3.5	3,788,260		0.0000	1.0000	98.73
4.5	3,750,210	43,333	0.0116	0.9884	98.73
5.5	3,641,443	31,207	0.0086	0.9914	97.59
6.5	3,306,125	24,904	0.0075	0.9925	96.75
7.5	3,130,170	253,134	0.0809	0.9191	96.02
8.5	2,631,612	265,811	0.1010	0.8990	88.26
9.5	2,230,259	193,735	0.0869	0.9131	79.34
10.5	1,977,966	193,193	0.0977	0.9023	72.45
11.5	1,554,503	235,378	0.1514	0.8486	65.37
12.5	1,121,194	166,765	0.1487	0.8513	55.48
13.5	767,223	213,133	0.2778	0.7222	47.22
14.5	449,703	46,435	0.1033	0.8967	34.11
15.5	331,598	48,193	0.1453	0.8547	30.58
16.5	245,585	36,255	0.1476	0.8524	26.14
17.5	209,330	4,149	0.0198	0.9802	22.28
18.5	205,180	29,668	0.1446	0.8554	21.84
19.5	148,874	37,890	0.2545	0.7455	18.68
20.5	104,047	5,155	0.0495	0.9505	13.93
21.5	96,764	4,140	0.0428	0.9572	13.24
22.5	39,940	12,354	0.3093	0.6907	12.67
23.5	27,586	3,326	0.1206	0.8794	8.75
24.5	24,260	923	0.0380	0.9620	7.70
25.5	7,486		0.0000	1.0000	7.40
26.5	7,486		0.0000	1.0000	7.40
27.5	7,486		0.0000	1.0000	7.40
28.5	7,486	4,069	0.5436	0.4564	7.40
29.5	3,417	3,417	1.0000		3.38
30.5					

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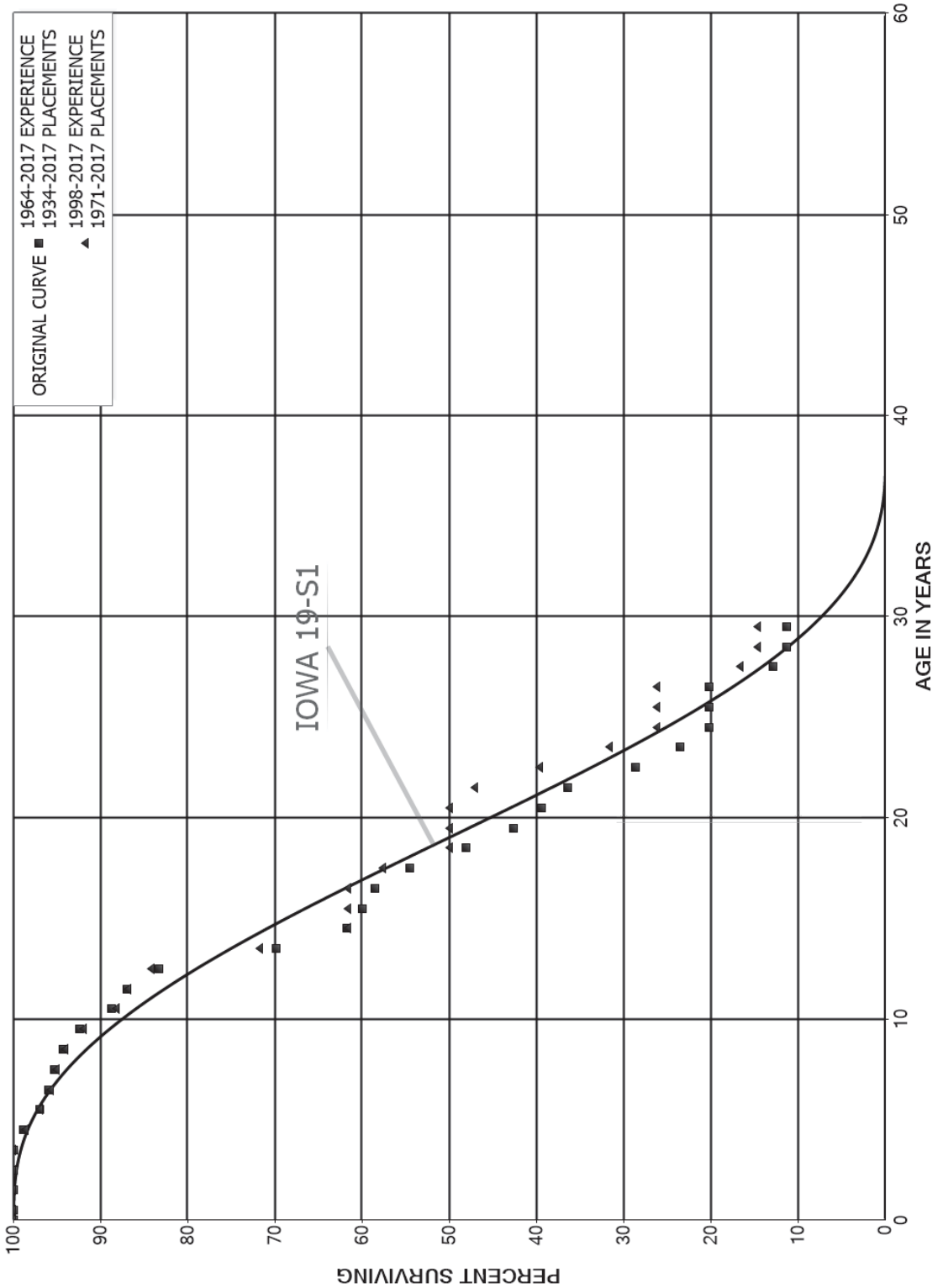
ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,809,240		0.0000	1.0000	100.00
0.5	2,870,539	21,630	0.0075	0.9925	100.00
1.5	2,921,223	3,855	0.0013	0.9987	99.25
2.5	3,041,036	24,369	0.0080	0.9920	99.12
3.5	3,165,273		0.0000	1.0000	98.32
4.5	3,499,474	43,332	0.0124	0.9876	98.32
5.5	3,498,415	26,043	0.0074	0.9926	97.10
6.5	3,174,407	24,902	0.0078	0.9922	96.38
7.5	2,998,454	230,497	0.0769	0.9231	95.62
8.5	2,518,908	233,081	0.0925	0.9075	88.27
9.5	2,148,252	193,735	0.0902	0.9098	80.11
10.5	1,895,959	184,946	0.0975	0.9025	72.88
11.5	1,490,711	224,442	0.1506	0.8494	65.77
12.5	1,060,223	160,429	0.1513	0.8487	55.87
13.5	712,589	202,734	0.2845	0.7155	47.42
14.5	405,359	40,906	0.1009	0.8991	33.93
15.5	292,389	38,338	0.1311	0.8689	30.50
16.5	211,077	32,630	0.1546	0.8454	26.50
17.5	178,447		0.0000	1.0000	22.41
18.5	180,575	27,746	0.1537	0.8463	22.41
19.5	123,587	33,633	0.2721	0.7279	18.96
20.5	83,017		0.0000	1.0000	13.80
21.5	80,889		0.0000	1.0000	13.80
22.5	28,205	12,354	0.4380	0.5620	13.80
23.5	15,850		0.0000	1.0000	7.76
24.5	15,850		0.0000	1.0000	7.76
25.5					7.76

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ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2017 EXPERIENCE BAND 1964-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,746,257		0.0000	1.0000	100.00
0.5	6,438,701	185	0.0000	1.0000	100.00
1.5	6,458,928		0.0000	1.0000	100.00
2.5	6,412,346	486	0.0001	0.9999	100.00
3.5	6,194,266	70,895	0.0114	0.9886	99.99
4.5	5,935,421	112,943	0.0190	0.9810	98.85
5.5	5,460,270	59,842	0.0110	0.9890	96.96
6.5	4,782,181	30,117	0.0063	0.9937	95.90
7.5	4,758,351	50,224	0.0106	0.9894	95.30
8.5	4,376,377	88,260	0.0202	0.9798	94.29
9.5	4,169,346	166,077	0.0398	0.9602	92.39
10.5	3,529,142	68,443	0.0194	0.9806	88.71
11.5	3,200,941	136,569	0.0427	0.9573	86.99
12.5	2,146,780	346,207	0.1613	0.8387	83.28
13.5	1,538,638	177,821	0.1156	0.8844	69.85
14.5	1,354,812	41,148	0.0304	0.9696	61.78
15.5	984,718	22,996	0.0234	0.9766	59.90
16.5	916,653	63,209	0.0690	0.9310	58.50
17.5	857,609	100,097	0.1167	0.8833	54.47
18.5	757,512	86,214	0.1138	0.8862	48.11
19.5	630,362	47,381	0.0752	0.9248	42.63
20.5	430,241	33,056	0.0768	0.9232	39.43
21.5	352,835	75,910	0.2151	0.7849	36.40
22.5	230,394	41,164	0.1787	0.8213	28.57
23.5	140,905	19,505	0.1384	0.8616	23.46
24.5	121,400		0.0000	1.0000	20.22
25.5	121,400		0.0000	1.0000	20.22
26.5	121,400	44,030	0.3627	0.6373	20.22
27.5	77,370	9,444	0.1221	0.8779	12.88
28.5	67,926		0.0000	1.0000	11.31
29.5	1,468		0.0000	1.0000	11.31
30.5	1,468		0.0000	1.0000	11.31
31.5	1,468	468	0.3186	0.6814	11.31
32.5	1,000		0.0000	1.0000	7.71
33.5	1,000		0.0000	1.0000	7.71
34.5	1,000	500	0.5000	0.5000	7.71
35.5	500		0.0000	1.0000	3.85
36.5	500		0.0000	1.0000	3.85
37.5	500		0.0000	1.0000	3.85
38.5	500		0.0000	1.0000	3.85

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ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2017 EXPERIENCE BAND 1964-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	500		0.0000	1.0000	3.85
40.5	500		0.0000	1.0000	3.85
41.5	500		0.0000	1.0000	3.85
42.5	500		0.0000	1.0000	3.85
43.5	500		0.0000	1.0000	3.85
44.5	500		0.0000	1.0000	3.85
45.5	500		0.0000	1.0000	3.85
46.5	500		0.0000	1.0000	3.85
47.5	500		0.0000	1.0000	3.85
48.5	500		0.0000	1.0000	3.85
49.5	500		0.0000	1.0000	3.85
50.5	500		0.0000	1.0000	3.85
51.5	500		0.0000	1.0000	3.85
52.5	500		0.0000	1.0000	3.85
53.5	500		0.0000	1.0000	3.85
54.5	500		0.0000	1.0000	3.85
55.5	500		0.0000	1.0000	3.85
56.5	500		0.0000	1.0000	3.85
57.5	500		0.0000	1.0000	3.85
58.5	500		0.0000	1.0000	3.85
59.5	500	500	1.0000		3.85
60.5					

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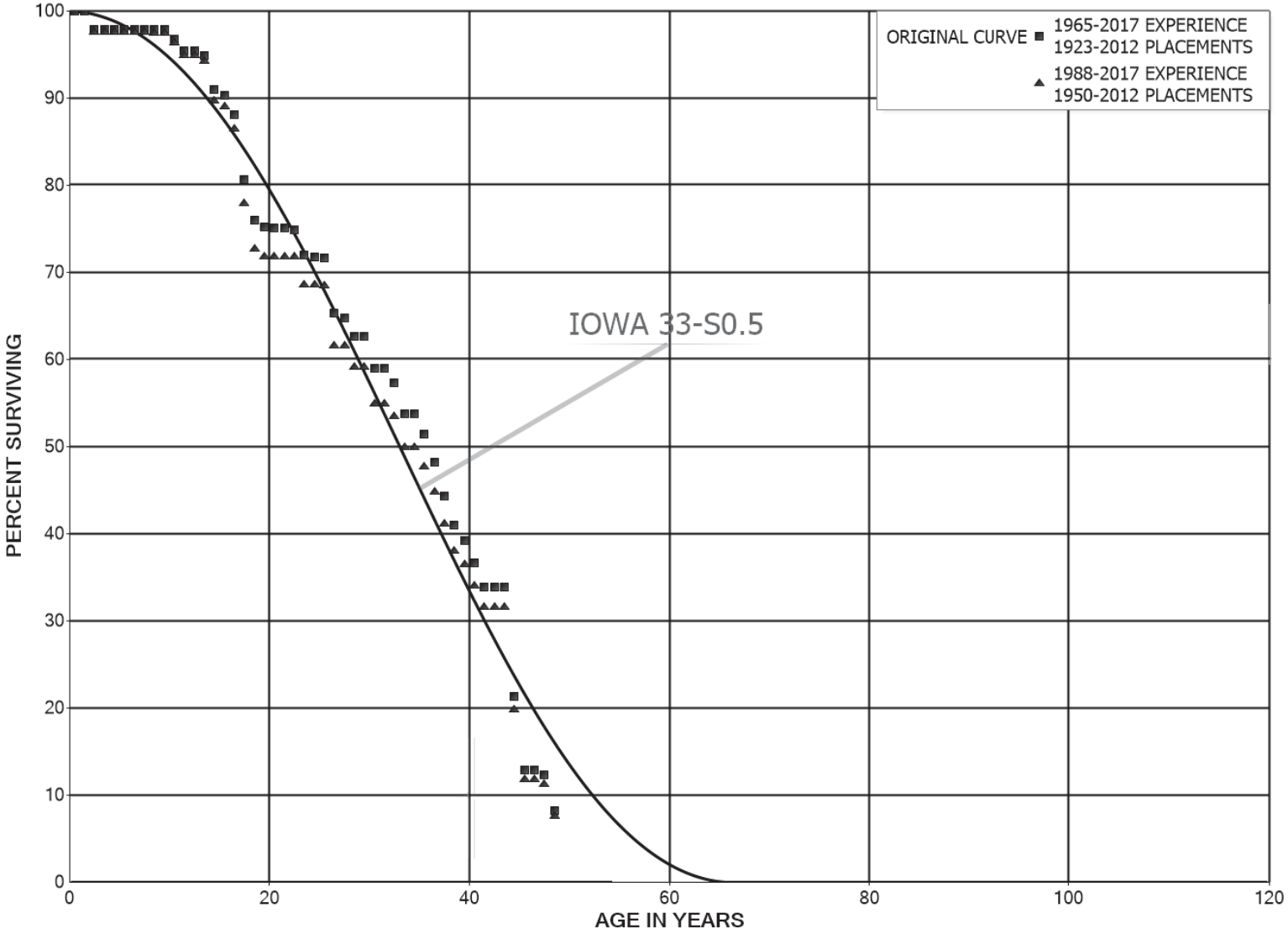
ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,968,656		0.0000	1.0000	100.00
0.5	4,751,181		0.0000	1.0000	100.00
1.5	4,932,641		0.0000	1.0000	100.00
2.5	5,018,097	271	0.0001	0.9999	100.00
3.5	4,899,140	70,895	0.0145	0.9855	99.99
4.5	5,015,827	84,377	0.0168	0.9832	98.55
5.5	4,602,004	59,842	0.0130	0.9870	96.89
6.5	4,016,491	30,117	0.0075	0.9925	95.63
7.5	4,028,754	41,692	0.0103	0.9897	94.91
8.5	3,655,262	80,323	0.0220	0.9780	93.93
9.5	3,545,768	145,666	0.0411	0.9589	91.87
10.5	2,922,273	46,172	0.0158	0.9842	88.09
11.5	2,606,976	79,988	0.0307	0.9693	86.70
12.5	1,628,995	241,010	0.1480	0.8520	84.04
13.5	1,111,234	156,404	0.1407	0.8593	71.61
14.5	946,439		0.0000	1.0000	61.53
15.5	617,493		0.0000	1.0000	61.53
16.5	569,170	37,264	0.0655	0.9345	61.53
17.5	531,906	70,856	0.1332	0.8668	57.50
18.5	502,214		0.0000	1.0000	49.84
19.5	461,277		0.0000	1.0000	49.84
20.5	328,042	18,761	0.0572	0.9428	49.84
21.5	264,930	42,447	0.1602	0.8398	46.99
22.5	203,002	41,164	0.2028	0.7972	39.46
23.5	113,513	19,505	0.1718	0.8282	31.46
24.5	110,988		0.0000	1.0000	26.05
25.5	110,988		0.0000	1.0000	26.05
26.5	120,432	44,030	0.3656	0.6344	26.05
27.5	76,402	9,444	0.1236	0.8764	16.53
28.5	66,958		0.0000	1.0000	14.49
29.5					14.49

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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2012 EXPERIENCE BAND 1965-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	958,120		0.0000	1.0000	100.00
0.5	963,759		0.0000	1.0000	100.00
1.5	984,054	20,809	0.0211	0.9789	100.00
2.5	965,774		0.0000	1.0000	97.89
3.5	965,774		0.0000	1.0000	97.89
4.5	970,332		0.0000	1.0000	97.89
5.5	929,030		0.0000	1.0000	97.89
6.5	827,014		0.0000	1.0000	97.89
7.5	759,003	733	0.0010	0.9990	97.89
8.5	755,334		0.0000	1.0000	97.79
9.5	755,464	8,330	0.0110	0.9890	97.79
10.5	715,033	9,474	0.0132	0.9868	96.71
11.5	558,936		0.0000	1.0000	95.43
12.5	525,123	3,177	0.0061	0.9939	95.43
13.5	504,699	20,851	0.0413	0.9587	94.85
14.5	471,319	3,294	0.0070	0.9930	90.94
15.5	450,617	10,928	0.0243	0.9757	90.30
16.5	440,416	37,315	0.0847	0.9153	88.11
17.5	375,062	21,922	0.0584	0.9416	80.64
18.5	353,919	3,504	0.0099	0.9901	75.93
19.5	350,816	521	0.0015	0.9985	75.18
20.5	323,562		0.0000	1.0000	75.07
21.5	317,524	1,213	0.0038	0.9962	75.07
22.5	290,212	11,066	0.0381	0.9619	74.78
23.5	264,642	726	0.0027	0.9973	71.93
24.5	199,818	261	0.0013	0.9987	71.73
25.5	134,103	11,951	0.0891	0.9109	71.64
26.5	99,781	783	0.0078	0.9922	65.25
27.5	98,998	3,218	0.0325	0.9675	64.74
28.5	95,780		0.0000	1.0000	62.64
29.5	95,780	5,657	0.0591	0.9409	62.64
30.5	90,320		0.0000	1.0000	58.94
31.5	90,320	2,499	0.0277	0.9723	58.94
32.5	87,822	5,434	0.0619	0.9381	57.31
33.5	82,388		0.0000	1.0000	53.76
34.5	82,388	3,568	0.0433	0.9567	53.76
35.5	78,978	5,030	0.0637	0.9363	51.43
36.5	73,948	5,911	0.0799	0.9201	48.16
37.5	68,037	5,111	0.0751	0.9249	44.31
38.5	63,010	2,769	0.0440	0.9560	40.98

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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2012 EXPERIENCE BAND 1965-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	45,709	2,977	0.0651	0.9349	39.18
40.5	42,732	3,225	0.0755	0.9245	36.63
41.5	39,582		0.0000	1.0000	33.86
42.5	39,582		0.0000	1.0000	33.86
43.5	39,582	14,664	0.3705	0.6295	33.86
44.5	24,917	9,932	0.3986	0.6014	21.32
45.5	14,985		0.0000	1.0000	12.82
46.5	14,985	662	0.0442	0.9558	12.82
47.5	14,323	4,756	0.3321	0.6679	12.25
48.5	9,567		0.0000	1.0000	8.18
49.5	9,567		0.0000	1.0000	8.18
50.5	9,567		0.0000	1.0000	8.18
51.5	9,567		0.0000	1.0000	8.18
52.5	9,567	157	0.0164	0.9836	8.18
53.5	8,467		0.0000	1.0000	8.05
54.5	8,467		0.0000	1.0000	8.05
55.5	8,467		0.0000	1.0000	8.05
56.5	8,467		0.0000	1.0000	8.05
57.5	8,467		0.0000	1.0000	8.05
58.5	8,467	74	0.0088	0.9912	8.05
59.5	8,392		0.0000	1.0000	7.98
60.5	4,417		0.0000	1.0000	7.98
61.5	4,417		0.0000	1.0000	7.98
62.5	4,417		0.0000	1.0000	7.98
63.5					7.98

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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2012 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	845,011		0.0000	1.0000	100.00
0.5	848,188		0.0000	1.0000	100.00
1.5	852,259	20,809	0.0244	0.9756	100.00
2.5	836,231		0.0000	1.0000	97.56
3.5	836,231		0.0000	1.0000	97.56
4.5	857,292		0.0000	1.0000	97.56
5.5	815,990		0.0000	1.0000	97.56
6.5	713,975		0.0000	1.0000	97.56
7.5	655,395	733	0.0011	0.9989	97.56
8.5	667,930		0.0000	1.0000	97.45
9.5	682,462	8,330	0.0122	0.9878	97.45
10.5	634,950	9,474	0.0149	0.9851	96.26
11.5	484,217		0.0000	1.0000	94.82
12.5	450,404	3,177	0.0071	0.9929	94.82
13.5	433,750	20,851	0.0481	0.9519	94.15
14.5	400,216	3,294	0.0082	0.9918	89.63
15.5	385,468	10,928	0.0283	0.9717	88.89
16.5	377,758	37,315	0.0988	0.9012	86.37
17.5	311,928	21,060	0.0675	0.9325	77.84
18.5	291,218	3,504	0.0120	0.9880	72.58
19.5	293,768		0.0000	1.0000	71.71
20.5	270,010		0.0000	1.0000	71.71
21.5	264,233		0.0000	1.0000	71.71
22.5	238,134	10,589	0.0445	0.9555	71.71
23.5	218,586		0.0000	1.0000	68.52
24.5	174,783	261	0.0015	0.9985	68.52
25.5	111,379	11,334	0.1018	0.8982	68.42
26.5	77,674		0.0000	1.0000	61.46
27.5	82,232	3,218	0.0391	0.9609	61.46
28.5	79,014		0.0000	1.0000	59.05
29.5	79,014	5,657	0.0716	0.9284	59.05
30.5	77,332		0.0000	1.0000	54.82
31.5	82,738	2,100	0.0254	0.9746	54.82
32.5	80,768	5,434	0.0673	0.9327	53.43
33.5	81,712		0.0000	1.0000	49.84
34.5	81,737	3,568	0.0436	0.9564	49.84
35.5	78,169	4,824	0.0617	0.9383	47.66
36.5	73,345	5,911	0.0806	0.9194	44.72
37.5	67,587	5,111	0.0756	0.9244	41.12
38.5	62,476	2,685	0.0430	0.9570	38.01

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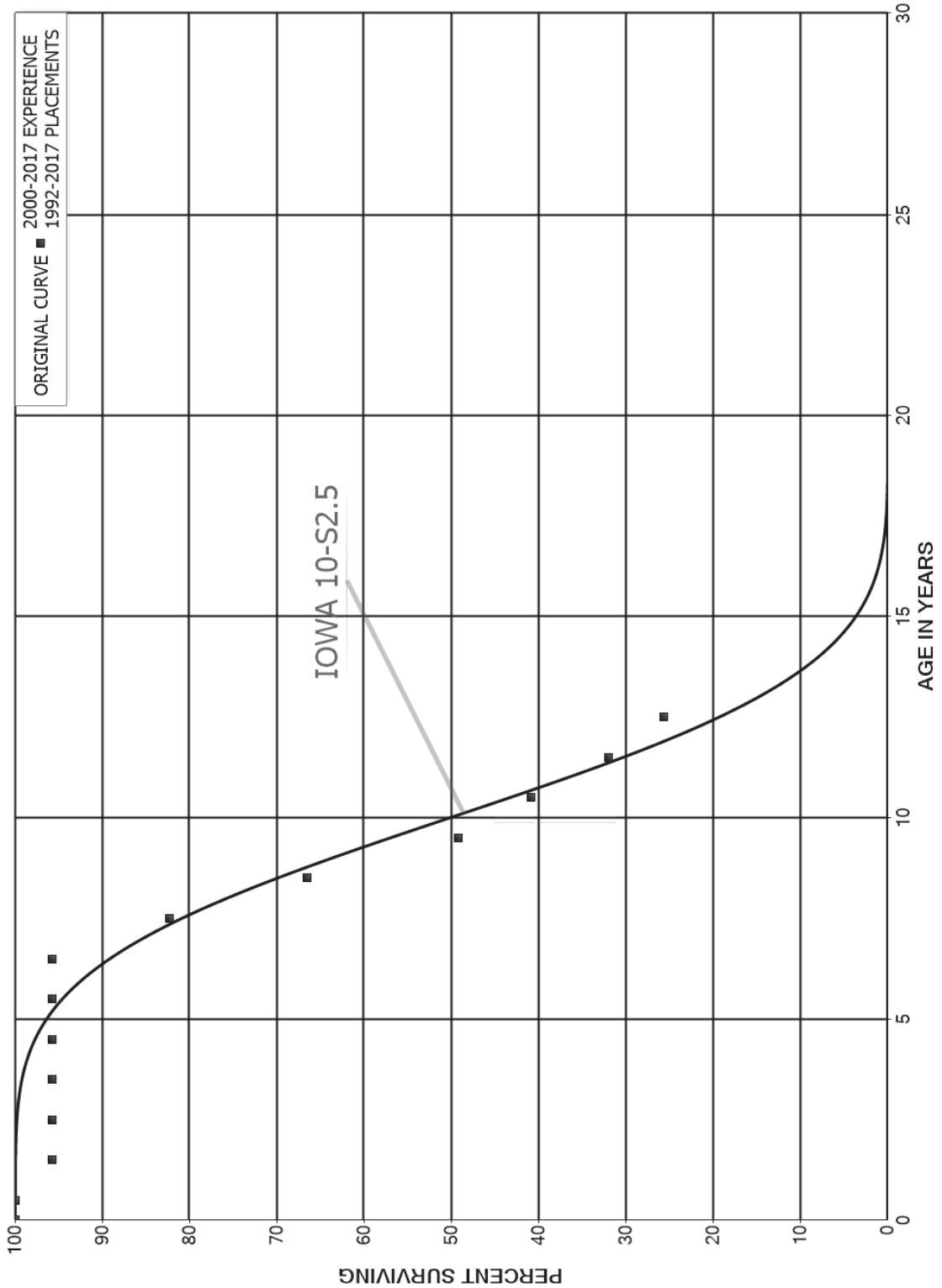
ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2012 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	45,259	2,977	0.0658	0.9342	36.37
40.5	42,282	3,131	0.0740	0.9260	33.98
41.5	39,152		0.0000	1.0000	31.47
42.5	39,152		0.0000	1.0000	31.47
43.5	39,152	14,664	0.3745	0.6255	31.47
44.5	24,488	9,932	0.4056	0.5944	19.68
45.5	14,555		0.0000	1.0000	11.70
46.5	14,555	662	0.0455	0.9545	11.70
47.5	13,893	4,558	0.3281	0.6719	11.17
48.5	9,335		0.0000	1.0000	7.50
49.5	9,335		0.0000	1.0000	7.50
50.5	9,335		0.0000	1.0000	7.50
51.5	9,335		0.0000	1.0000	7.50
52.5	9,335		0.0000	1.0000	7.50
53.5	8,392		0.0000	1.0000	7.50
54.5	8,392		0.0000	1.0000	7.50
55.5	8,392		0.0000	1.0000	7.50
56.5	8,392		0.0000	1.0000	7.50
57.5	8,392		0.0000	1.0000	7.50
58.5	8,392		0.0000	1.0000	7.50
59.5	8,392		0.0000	1.0000	7.50
60.5	4,417		0.0000	1.0000	7.50
61.5	4,417		0.0000	1.0000	7.50
62.5	4,417		0.0000	1.0000	7.50
63.5					7.50

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ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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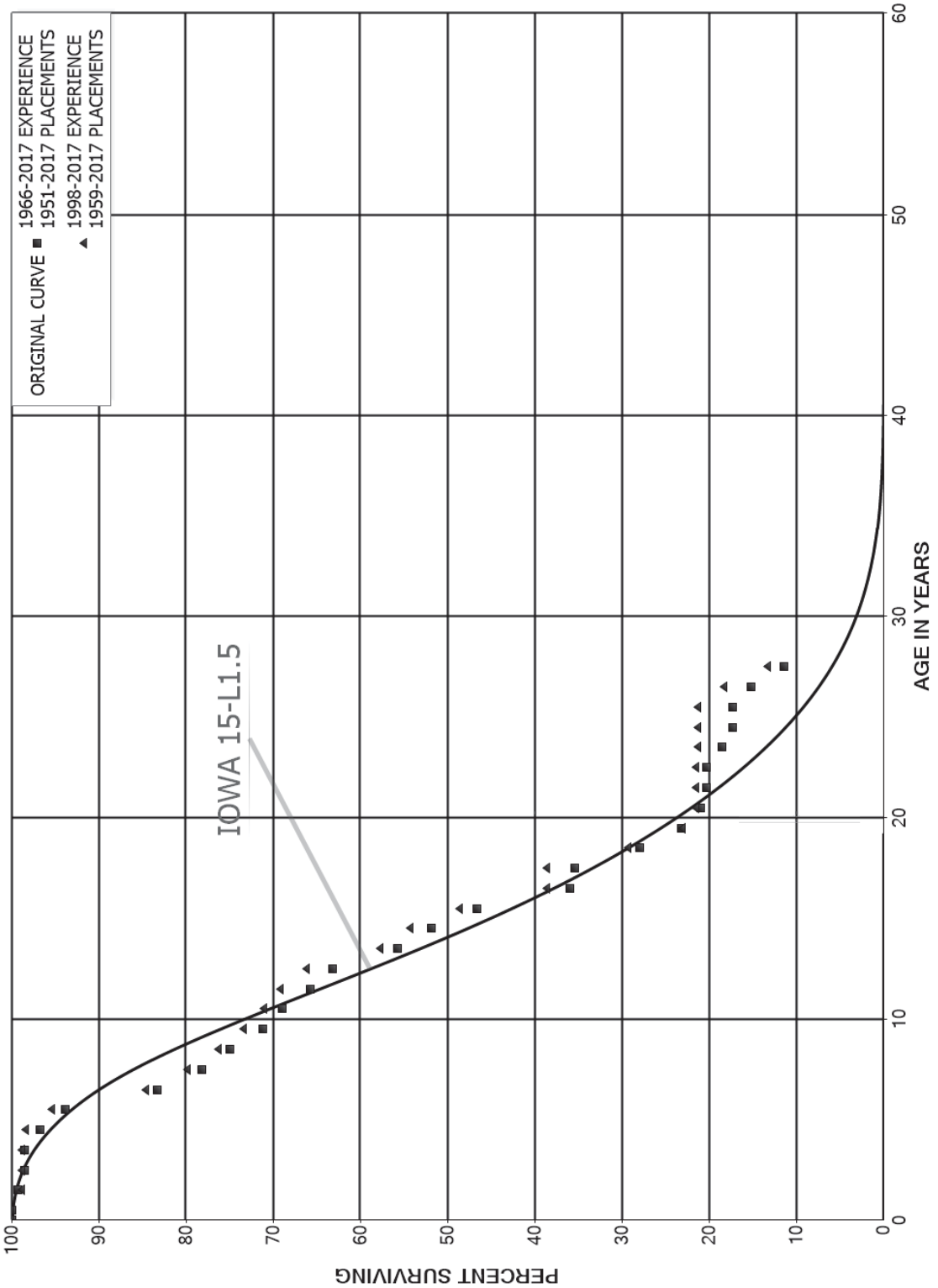
ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2017 EXPERIENCE BAND 2000-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,123,384		0.0000	1.0000	100.00
0.5	2,607,755	112,084	0.0430	0.9570	100.00
1.5	2,672,482		0.0000	1.0000	95.70
2.5	2,699,754		0.0000	1.0000	95.70
3.5	2,699,754		0.0000	1.0000	95.70
4.5	2,800,255		0.0000	1.0000	95.70
5.5	2,959,166		0.0000	1.0000	95.70
6.5	2,140,111	299,864	0.1401	0.8599	95.70
7.5	1,929,251	370,058	0.1918	0.8082	82.29
8.5	1,444,079	377,512	0.2614	0.7386	66.51
9.5	1,066,566	179,770	0.1686	0.8314	49.12
10.5	886,796	192,407	0.2170	0.7830	40.84
11.5	694,389	139,269	0.2006	0.7994	31.98
12.5	375,530		0.0000	1.0000	25.57
13.5	375,530		0.0000	1.0000	25.57
14.5	375,530	78,906	0.2101	0.7899	25.57
15.5	49,439		0.0000	1.0000	20.19
16.5	49,439		0.0000	1.0000	20.19
17.5	49,439		0.0000	1.0000	20.19
18.5	49,439		0.0000	1.0000	20.19
19.5					20.19

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WASHINGTON PROPERTY
ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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WASHINGTON PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1966-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,266,881		0.0000	1.0000	100.00
0.5	13,611,593	98,641	0.0072	0.9928	100.00
1.5	13,555,353	106,231	0.0078	0.9922	99.28
2.5	12,877,343	200	0.0000	1.0000	98.50
3.5	12,881,993	237,368	0.0184	0.9816	98.50
4.5	12,648,146	370,132	0.0293	0.9707	96.68
5.5	12,278,015	1,381,458	0.1125	0.8875	93.85
6.5	10,054,800	611,158	0.0608	0.9392	83.29
7.5	9,127,301	376,233	0.0412	0.9588	78.23
8.5	7,720,596	393,925	0.0510	0.9490	75.00
9.5	7,077,272	225,231	0.0318	0.9682	71.18
10.5	6,677,172	307,764	0.0461	0.9539	68.91
11.5	5,667,863	217,456	0.0384	0.9616	65.74
12.5	4,756,024	566,847	0.1192	0.8808	63.21
13.5	3,546,496	247,255	0.0697	0.9303	55.68
14.5	3,311,421	333,426	0.1007	0.8993	51.80
15.5	2,140,318	485,825	0.2270	0.7730	46.58
16.5	1,597,085	26,280	0.0165	0.9835	36.01
17.5	1,570,805	330,186	0.2102	0.7898	35.42
18.5	1,240,619	213,716	0.1723	0.8277	27.97
19.5	959,704	90,764	0.0946	0.9054	23.15
20.5	868,940	26,914	0.0310	0.9690	20.96
21.5	655,515		0.0000	1.0000	20.31
22.5	593,889	53,645	0.0903	0.9097	20.31
23.5	503,479	32,062	0.0637	0.9363	18.48
24.5	157,917		0.0000	1.0000	17.30
25.5	157,917	19,313	0.1223	0.8777	17.30
26.5	138,604	34,591	0.2496	0.7504	15.19
27.5	76,057	6,230	0.0819	0.9181	11.40
28.5	69,827		0.0000	1.0000	10.46
29.5	69,827		0.0000	1.0000	10.46
30.5	69,827		0.0000	1.0000	10.46
31.5	20,619		0.0000	1.0000	10.46
32.5	20,619	10,043	0.4871	0.5129	10.46
33.5	10,576		0.0000	1.0000	5.37
34.5	10,576		0.0000	1.0000	5.37
35.5	10,576		0.0000	1.0000	5.37
36.5	10,576		0.0000	1.0000	5.37
37.5	10,576		0.0000	1.0000	5.37
38.5	10,576		0.0000	1.0000	5.37

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WASHINGTON PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1966-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,576		0.0000	1.0000	5.37
40.5	10,576		0.0000	1.0000	5.37
41.5	10,576		0.0000	1.0000	5.37
42.5	10,576		0.0000	1.0000	5.37
43.5	10,576		0.0000	1.0000	5.37
44.5	10,576		0.0000	1.0000	5.37
45.5	10,576		0.0000	1.0000	5.37
46.5	10,576		0.0000	1.0000	5.37
47.5	10,576	10,576	1.0000		5.37
48.5					

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WASHINGTON PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,076,718		0.0000	1.0000	100.00
0.5	7,689,538	98,641	0.0128	0.9872	100.00
1.5	8,301,624		0.0000	1.0000	98.72
2.5	7,861,815		0.0000	1.0000	98.72
3.5	7,996,388	39,154	0.0049	0.9951	98.72
4.5	9,366,203	285,692	0.0305	0.9695	98.23
5.5	9,996,171	1,123,242	0.1124	0.8876	95.24
6.5	8,420,350	483,593	0.0574	0.9426	84.54
7.5	7,865,373	340,781	0.0433	0.9567	79.68
8.5	6,542,554	252,287	0.0386	0.9614	76.23
9.5	6,121,224	199,875	0.0327	0.9673	73.29
10.5	5,809,881	154,009	0.0265	0.9735	70.90
11.5	4,975,578	211,626	0.0425	0.9575	69.02
12.5	4,059,674	518,412	0.1277	0.8723	66.08
13.5	2,903,126	175,192	0.0603	0.9397	57.64
14.5	2,727,934	285,472	0.1046	0.8954	54.16
15.5	1,604,785	331,787	0.2067	0.7933	48.50
16.5	1,215,591		0.0000	1.0000	38.47
17.5	1,250,182	300,944	0.2407	0.7593	38.47
18.5	956,004	205,131	0.2146	0.7854	29.21
19.5	745,300	51,595	0.0692	0.9308	22.94
20.5	700,602		0.0000	1.0000	21.35
21.5	534,608		0.0000	1.0000	21.35
22.5	472,982	4,194	0.0089	0.9911	21.35
23.5	432,022		0.0000	1.0000	21.16
24.5	137,836		0.0000	1.0000	21.16
25.5	137,836	19,313	0.1401	0.8599	21.16
26.5	124,752	34,591	0.2773	0.7227	18.20
27.5	62,205	6,230	0.1002	0.8998	13.15
28.5	55,975		0.0000	1.0000	11.84
29.5	55,975		0.0000	1.0000	11.84
30.5	55,975		0.0000	1.0000	11.84
31.5	6,767		0.0000	1.0000	11.84
32.5	6,767	6,767	1.0000		11.84
33.5					
34.5					
35.5					
36.5					
37.5					
38.5	10,576		0.0000		

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ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

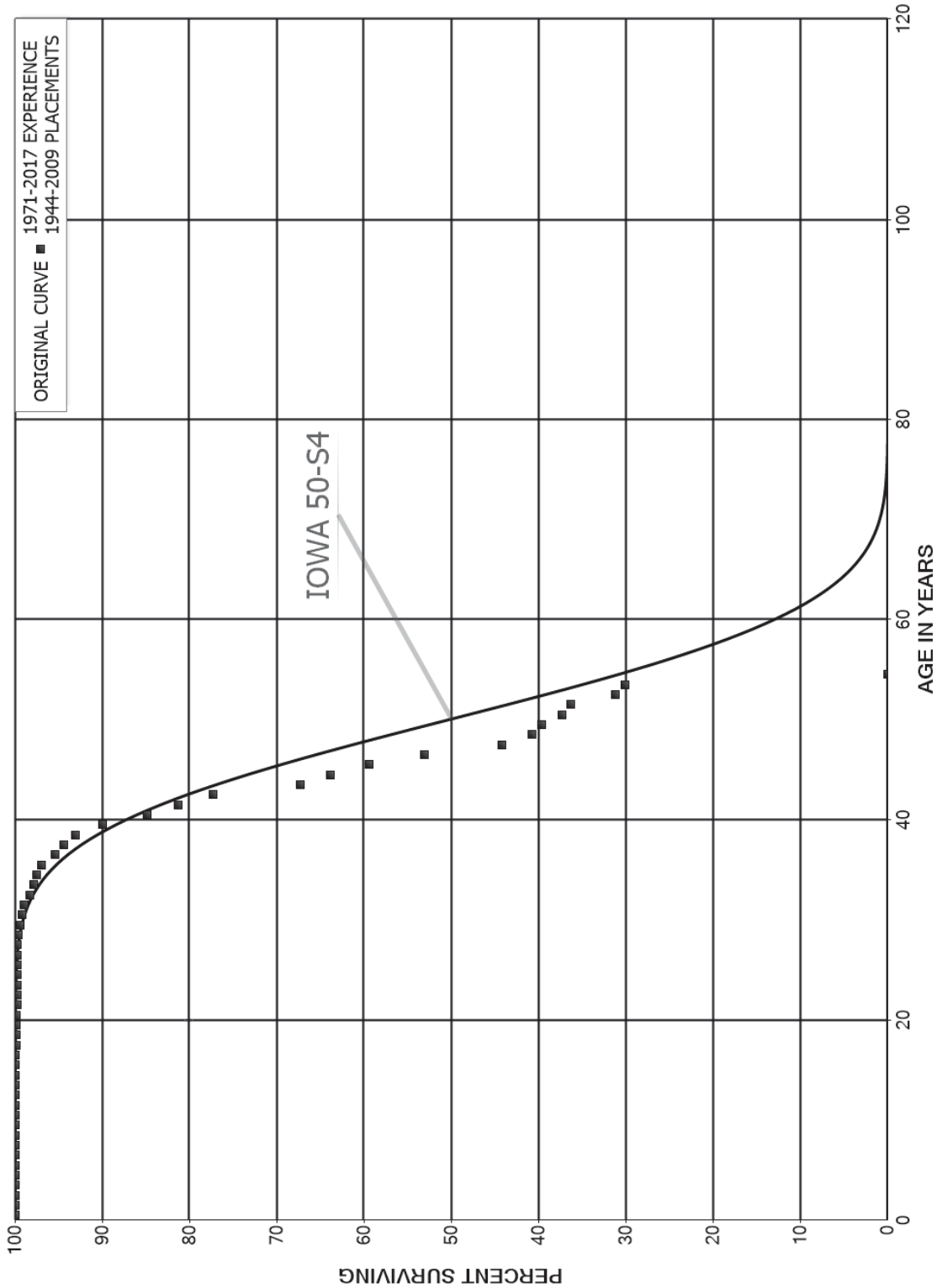
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,576		0.0000		
40.5	10,576		0.0000		
41.5	10,576		0.0000		
42.5	10,576		0.0000		
43.5	10,576		0.0000		
44.5	10,576		0.0000		
45.5	10,576		0.0000		
46.5	10,576		0.0000		
47.5	10,576	10,576	1.0000		
48.5					

WYOMING PROPERTY

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WYOMING PROPERTY
ACCOUNT 360.2 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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WYOMING PROPERTY

ACCOUNT 360.2 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2009 EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,906,820		0.0000	1.0000	100.00
0.5	1,923,970		0.0000	1.0000	100.00
1.5	1,939,724		0.0000	1.0000	100.00
2.5	1,951,124		0.0000	1.0000	100.00
3.5	1,964,385		0.0000	1.0000	100.00
4.5	1,980,917		0.0000	1.0000	100.00
5.5	2,044,535		0.0000	1.0000	100.00
6.5	2,047,876	819	0.0004	0.9996	100.00
7.5	2,051,827		0.0000	1.0000	99.96
8.5	2,058,562		0.0000	1.0000	99.96
9.5	1,915,248		0.0000	1.0000	99.96
10.5	1,920,746		0.0000	1.0000	99.96
11.5	1,922,430	6	0.0000	1.0000	99.96
12.5	1,925,588	2	0.0000	1.0000	99.96
13.5	1,926,664	297	0.0002	0.9998	99.96
14.5	1,932,540	219	0.0001	0.9999	99.94
15.5	1,932,725	427	0.0002	0.9998	99.93
16.5	1,943,226	886	0.0005	0.9995	99.91
17.5	1,937,829	181	0.0001	0.9999	99.87
18.5	1,937,648	880	0.0005	0.9995	99.86
19.5	1,866,359	352	0.0002	0.9998	99.81
20.5	1,808,359	309	0.0002	0.9998	99.79
21.5	1,801,551		0.0000	1.0000	99.77
22.5	1,790,527		0.0000	1.0000	99.77
23.5	1,774,554		0.0000	1.0000	99.77
24.5	1,773,416	153	0.0001	0.9999	99.77
25.5	1,769,056		0.0000	1.0000	99.77
26.5	1,921,822	1,417	0.0007	0.9993	99.77
27.5	1,909,385	2,126	0.0011	0.9989	99.69
28.5	1,894,877	3,231	0.0017	0.9983	99.58
29.5	1,863,289	4,312	0.0023	0.9977	99.41
30.5	1,759,084	3,944	0.0022	0.9978	99.18
31.5	1,034,231	7,507	0.0073	0.9927	98.96
32.5	1,026,725	4,025	0.0039	0.9961	98.24
33.5	1,019,918	4,047	0.0040	0.9960	97.86
34.5	915,815	5,263	0.0057	0.9943	97.47
35.5	827,133	13,323	0.0161	0.9839	96.91
36.5	700,711	7,169	0.0102	0.9898	95.35
37.5	651,246	9,058	0.0139	0.9861	94.37
38.5	607,306	19,990	0.0329	0.9671	93.06

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WYOMING PROPERTY

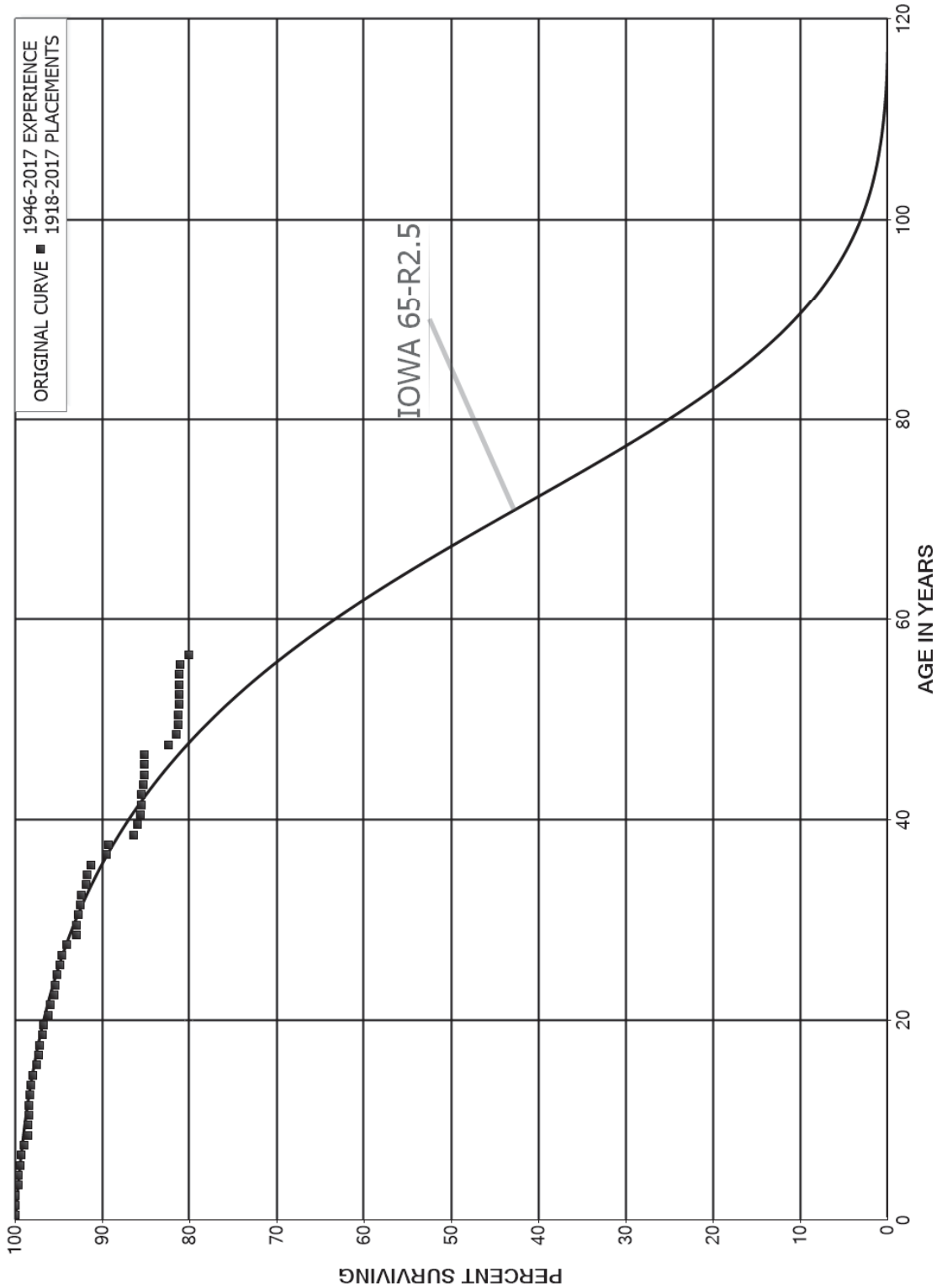
ACCOUNT 360.2 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2009 EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	542,978	31,283	0.0576	0.9424	90.00
40.5	466,039	19,102	0.0410	0.9590	84.81
41.5	428,574	21,073	0.0492	0.9508	81.33
42.5	338,286	43,969	0.1300	0.8700	77.33
43.5	257,707	13,276	0.0515	0.9485	67.28
44.5	205,068	14,129	0.0689	0.9311	63.82
45.5	171,696	18,279	0.1065	0.8935	59.42
46.5	122,737	20,613	0.1679	0.8321	53.09
47.5	85,052	6,743	0.0793	0.9207	44.18
48.5	63,696	1,695	0.0266	0.9734	40.67
49.5	53,323	3,164	0.0593	0.9407	39.59
50.5	44,225	1,078	0.0244	0.9756	37.24
51.5	43,147	6,181	0.1432	0.8568	36.34
52.5	11,332	404	0.0356	0.9644	31.13
53.5	10,928	10,928	1.0000		30.02
54.5					

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WYOMING PROPERTY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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WYOMING PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2017 EXPERIENCE BAND 1946-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,529,079		0.0000	1.0000	100.00
0.5	17,500,814		0.0000	1.0000	100.00
1.5	16,998,982	1,195	0.0001	0.9999	100.00
2.5	15,434,383	53,923	0.0035	0.9965	99.99
3.5	14,061,726	10,749	0.0008	0.9992	99.64
4.5	13,272,313	17,515	0.0013	0.9987	99.57
5.5	13,170,045	13,101	0.0010	0.9990	99.44
6.5	11,449,667	41,647	0.0036	0.9964	99.34
7.5	8,872,445	38,543	0.0043	0.9957	98.98
8.5	8,775,234	4,556	0.0005	0.9995	98.55
9.5	7,289,481	5,620	0.0008	0.9992	98.49
10.5	5,478,027	3,875	0.0007	0.9993	98.42
11.5	5,465,388	4,061	0.0007	0.9993	98.35
12.5	5,423,061	7,780	0.0014	0.9986	98.28
13.5	5,404,344	11,349	0.0021	0.9979	98.14
14.5	5,379,954	23,076	0.0043	0.9957	97.93
15.5	5,326,980	10,864	0.0020	0.9980	97.51
16.5	5,313,355	5,545	0.0010	0.9990	97.31
17.5	4,988,161	18,820	0.0038	0.9962	97.21
18.5	4,874,520	6,500	0.0013	0.9987	96.84
19.5	4,752,088	28,722	0.0060	0.9940	96.71
20.5	4,708,960	11,170	0.0024	0.9976	96.13
21.5	4,627,389	19,571	0.0042	0.9958	95.90
22.5	4,113,442	3,407	0.0008	0.9992	95.49
23.5	3,649,289	10,575	0.0029	0.9971	95.42
24.5	2,764,553	9,457	0.0034	0.9966	95.14
25.5	2,219,907	5,599	0.0025	0.9975	94.81
26.5	2,123,995	10,518	0.0050	0.9950	94.57
27.5	2,085,636	24,336	0.0117	0.9883	94.11
28.5	1,835,441	1,539	0.0008	0.9992	93.01
29.5	1,638,487	4,118	0.0025	0.9975	92.93
30.5	1,601,617	3,696	0.0023	0.9977	92.70
31.5	1,508,542	1,403	0.0009	0.9991	92.48
32.5	1,501,799	9,567	0.0064	0.9936	92.40
33.5	1,481,949	1,065	0.0007	0.9993	91.81
34.5	1,468,725	6,660	0.0045	0.9955	91.74
35.5	1,255,407	25,301	0.0202	0.9798	91.33
36.5	909,492	2,541	0.0028	0.9972	89.49
37.5	530,360	16,684	0.0315	0.9685	89.24
38.5	504,477	2,604	0.0052	0.9948	86.43

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WYOMING PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2017 EXPERIENCE BAND 1946-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	485,023	2,345	0.0048	0.9952	85.98
40.5	407,773	368	0.0009	0.9991	85.57
41.5	375,081		0.0000	1.0000	85.49
42.5	323,890	645	0.0020	0.9980	85.49
43.5	296,766	324	0.0011	0.9989	85.32
44.5	293,678		0.0000	1.0000	85.23
45.5	224,288		0.0000	1.0000	85.23
46.5	194,823	6,431	0.0330	0.9670	85.23
47.5	188,135	1,968	0.0105	0.9895	82.41
48.5	184,294	592	0.0032	0.9968	81.55
49.5	183,702		0.0000	1.0000	81.29
50.5	183,230	258	0.0014	0.9986	81.29
51.5	180,393		0.0000	1.0000	81.17
52.5	147,090		0.0000	1.0000	81.17
53.5	144,899		0.0000	1.0000	81.17
54.5	143,372	196	0.0014	0.9986	81.17
55.5	126,801	1,477	0.0116	0.9884	81.06
56.5	103,832		0.0000	1.0000	80.12
57.5	99,465	563	0.0057	0.9943	80.12
58.5	68,535		0.0000	1.0000	79.67
59.5	67,544	654	0.0097	0.9903	79.67
60.5	13,474		0.0000	1.0000	78.89
61.5	4,528		0.0000	1.0000	78.89
62.5	4,528		0.0000	1.0000	78.89
63.5	3,806		0.0000	1.0000	78.89
64.5	3,806		0.0000	1.0000	78.89
65.5	3,806		0.0000	1.0000	78.89
66.5	3,806		0.0000	1.0000	78.89
67.5	2,397		0.0000	1.0000	78.89
68.5	2,045		0.0000	1.0000	78.89
69.5	1,897		0.0000	1.0000	78.89
70.5	1,897		0.0000	1.0000	78.89
71.5	1,223		0.0000	1.0000	78.89
72.5	1,223		0.0000	1.0000	78.89
73.5	1,223		0.0000	1.0000	78.89
74.5	1,223		0.0000	1.0000	78.89
75.5	1,223		0.0000	1.0000	78.89
76.5	1,223		0.0000	1.0000	78.89
77.5	1,223		0.0000	1.0000	78.89
78.5	1,223		0.0000	1.0000	78.89

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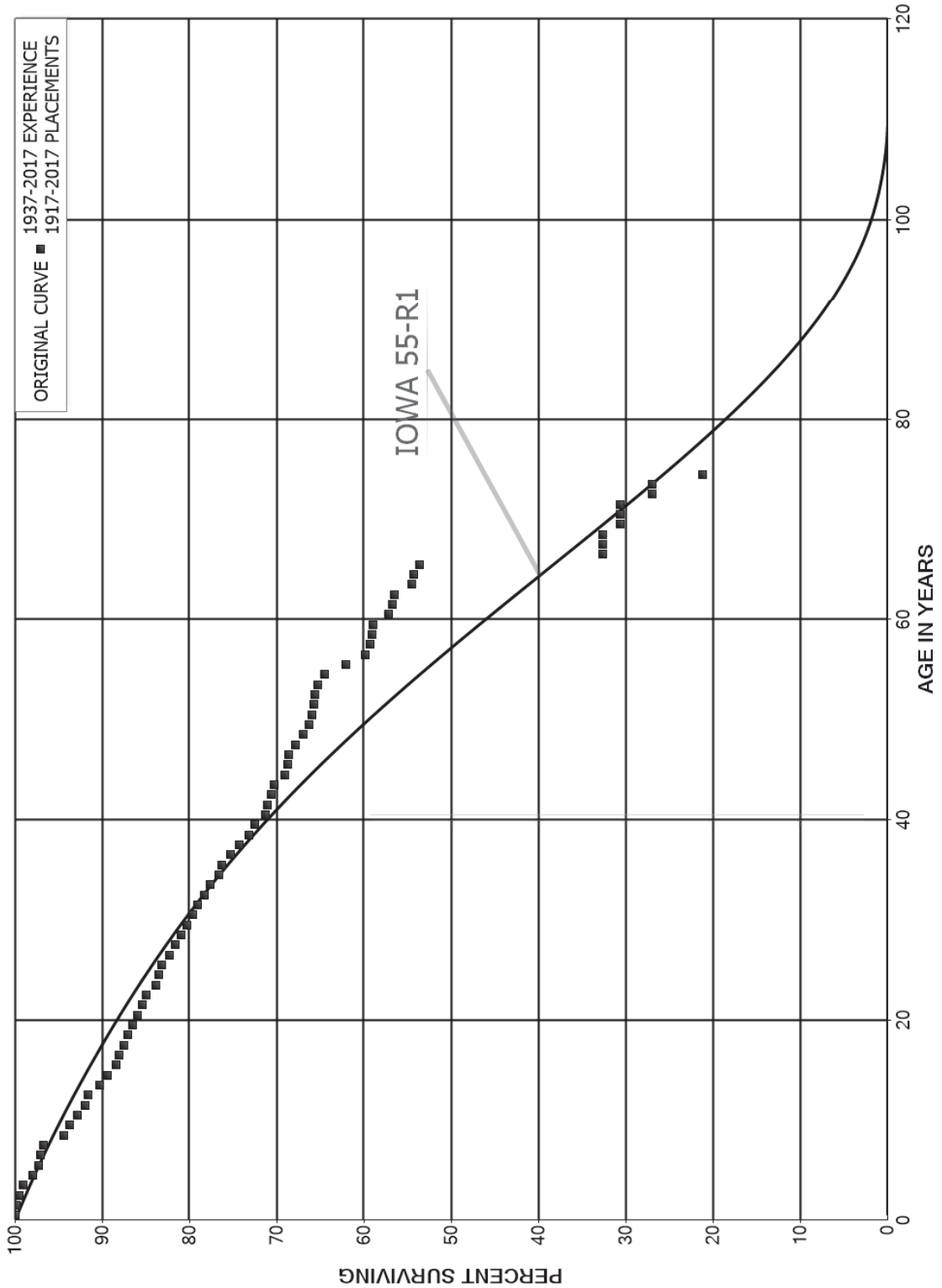
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2017 EXPERIENCE BAND 1946-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,223		0.0000	1.0000	78.89
80.5	1,223		0.0000	1.0000	78.89
81.5	1,223		0.0000	1.0000	78.89
82.5	1,223		0.0000	1.0000	78.89
83.5	1,223		0.0000	1.0000	78.89
84.5	1,223		0.0000	1.0000	78.89
85.5	1,223		0.0000	1.0000	78.89
86.5	1,223		0.0000	1.0000	78.89
87.5	641		0.0000	1.0000	78.89
88.5					78.89

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ACCOUNT 362 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
WYOMING PROPERTY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2017 EXPERIENCE BAND 1937-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	161,273,372	84,586	0.0005	0.9995	100.00
0.5	158,308,851	223,429	0.0014	0.9986	99.95
1.5	154,578,311	538,670	0.0035	0.9965	99.81
2.5	147,776,908	571,801	0.0039	0.9961	99.46
3.5	141,368,112	1,521,245	0.0108	0.9892	99.07
4.5	138,548,012	1,016,941	0.0073	0.9927	98.01
5.5	135,076,406	305,799	0.0023	0.9977	97.29
6.5	130,565,532	487,740	0.0037	0.9963	97.07
7.5	120,830,552	2,859,814	0.0237	0.9763	96.71
8.5	116,108,528	811,672	0.0070	0.9930	94.42
9.5	105,816,084	982,662	0.0093	0.9907	93.76
10.5	100,103,949	1,000,333	0.0100	0.9900	92.89
11.5	98,414,557	356,611	0.0036	0.9964	91.96
12.5	96,754,401	1,425,321	0.0147	0.9853	91.62
13.5	94,830,305	910,988	0.0096	0.9904	90.27
14.5	93,610,493	1,076,329	0.0115	0.9885	89.41
15.5	91,518,006	361,685	0.0040	0.9960	88.38
16.5	90,534,110	595,713	0.0066	0.9934	88.03
17.5	87,383,343	352,525	0.0040	0.9960	87.45
18.5	85,894,304	544,280	0.0063	0.9937	87.10
19.5	79,083,523	491,907	0.0062	0.9938	86.55
20.5	75,338,385	566,162	0.0075	0.9925	86.01
21.5	74,008,454	362,529	0.0049	0.9951	85.36
22.5	66,187,796	892,417	0.0135	0.9865	84.94
23.5	60,660,312	201,463	0.0033	0.9967	83.80
24.5	50,851,000	210,989	0.0041	0.9959	83.52
25.5	43,381,033	489,039	0.0113	0.9887	83.17
26.5	41,333,418	309,550	0.0075	0.9925	82.24
27.5	39,951,475	316,769	0.0079	0.9921	81.62
28.5	33,642,550	303,256	0.0090	0.9910	80.97
29.5	31,349,683	224,282	0.0072	0.9928	80.24
30.5	29,906,051	218,507	0.0073	0.9927	79.67
31.5	27,833,438	266,067	0.0096	0.9904	79.09
32.5	27,509,671	246,203	0.0089	0.9911	78.33
33.5	27,061,118	361,397	0.0134	0.9866	77.63
34.5	25,708,840	114,232	0.0044	0.9956	76.59
35.5	19,847,127	247,145	0.0125	0.9875	76.25
36.5	15,727,291	201,610	0.0128	0.9872	75.30
37.5	12,757,711	197,549	0.0155	0.9845	74.34
38.5	11,587,309	104,160	0.0090	0.9910	73.19

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2017 EXPERIENCE BAND 1937-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,997,301	195,311	0.0178	0.9822	72.53
40.5	8,860,077	24,242	0.0027	0.9973	71.24
41.5	8,344,752	45,145	0.0054	0.9946	71.05
42.5	6,988,236	39,552	0.0057	0.9943	70.66
43.5	6,551,249	108,001	0.0165	0.9835	70.26
44.5	6,350,131	33,910	0.0053	0.9947	69.10
45.5	5,596,731	13,653	0.0024	0.9976	68.73
46.5	4,994,777	50,204	0.0101	0.9899	68.57
47.5	4,762,532	64,716	0.0136	0.9864	67.88
48.5	4,562,462	48,105	0.0105	0.9895	66.95
49.5	4,374,886	18,480	0.0042	0.9958	66.25
50.5	4,302,850	15,643	0.0036	0.9964	65.97
51.5	4,064,947	9,341	0.0023	0.9977	65.73
52.5	3,211,854	12,908	0.0040	0.9960	65.58
53.5	2,962,398	35,649	0.0120	0.9880	65.31
54.5	2,835,487	108,607	0.0383	0.9617	64.53
55.5	2,448,235	87,692	0.0358	0.9642	62.06
56.5	2,042,822	19,052	0.0093	0.9907	59.83
57.5	1,713,104	6,593	0.0038	0.9962	59.28
58.5	1,507,801	2,309	0.0015	0.9985	59.05
59.5	1,265,112	39,052	0.0309	0.9691	58.96
60.5	697,646	5,688	0.0082	0.9918	57.14
61.5	529,375	1,978	0.0037	0.9963	56.67
62.5	504,990	17,841	0.0353	0.9647	56.46
63.5	446,270	1,154	0.0026	0.9974	54.47
64.5	326,114	3,987	0.0122	0.9878	54.32
65.5	281,504	110,127	0.3912	0.6088	53.66
66.5	167,121		0.0000	1.0000	32.67
67.5	162,404	418	0.0026	0.9974	32.67
68.5	131,293	7,824	0.0596	0.9404	32.58
69.5	110,528		0.0000	1.0000	30.64
70.5	97,775		0.0000	1.0000	30.64
71.5	97,324	11,555	0.1187	0.8813	30.64
72.5	84,554	54	0.0006	0.9994	27.00
73.5	67,197	14,426	0.2147	0.7853	26.99
74.5	52,700		0.0000	1.0000	21.19
75.5	52,574		0.0000	1.0000	21.19
76.5	51,867		0.0000	1.0000	21.19
77.5	44,837		0.0000	1.0000	21.19
78.5	38,364		0.0000	1.0000	21.19

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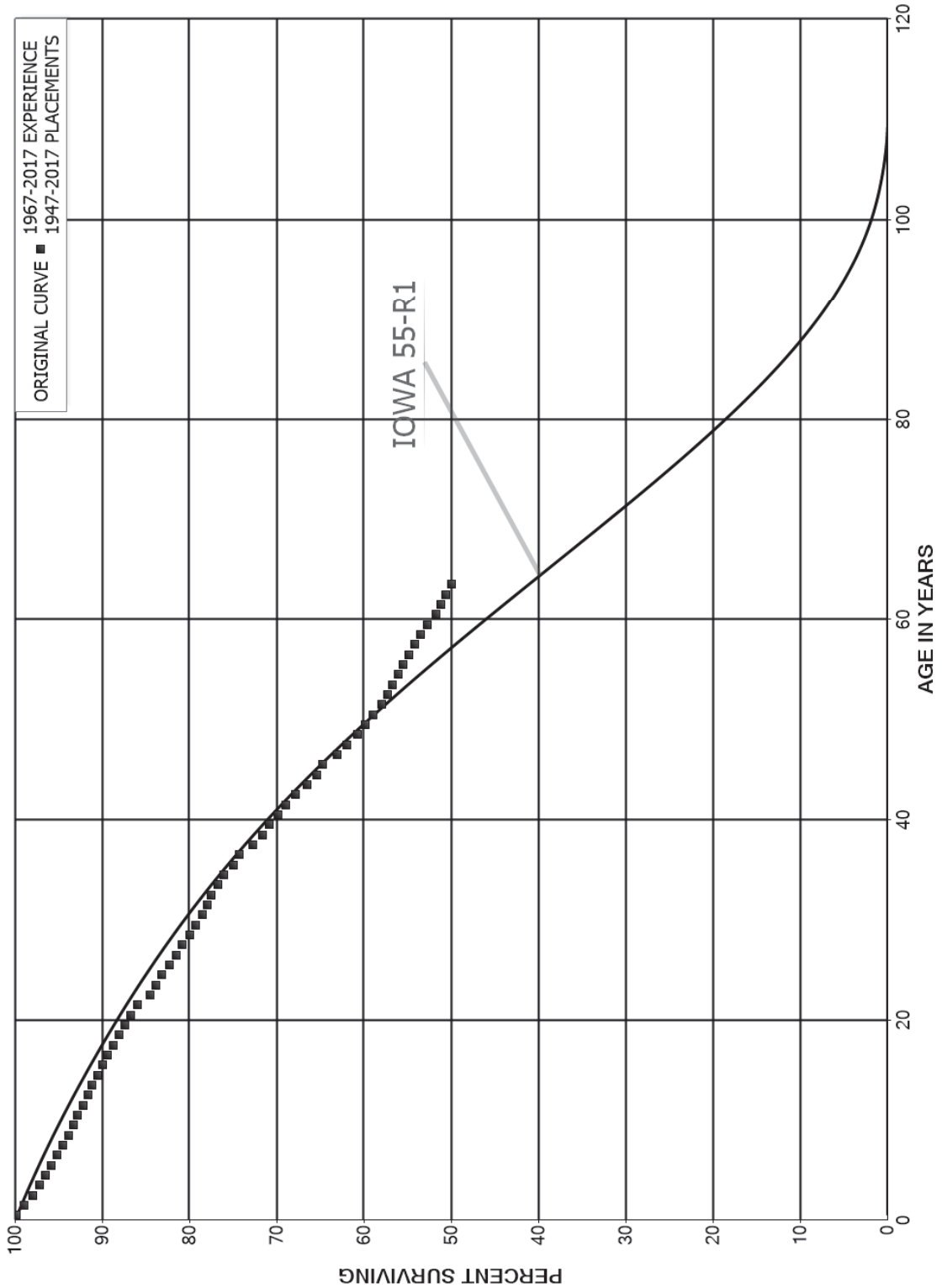
ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2017 EXPERIENCE BAND 1937-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,706		0.0000	1.0000	21.19
80.5	26,706	337	0.0126	0.9874	21.19
81.5	26,325		0.0000	1.0000	20.93
82.5	26,300		0.0000	1.0000	20.93
83.5	26,300	0	0.0000	1.0000	20.93
84.5	26,300		0.0000	1.0000	20.93
85.5	8,398		0.0000	1.0000	20.93
86.5	8,398		0.0000	1.0000	20.93
87.5	7,587		0.0000	1.0000	20.93
88.5	6,894		0.0000	1.0000	20.93
89.5	6,327		0.0000	1.0000	20.93
90.5	6,327		0.0000	1.0000	20.93
91.5	3,236		0.0000	1.0000	20.93
92.5	3,236		0.0000	1.0000	20.93
93.5	3,236	91	0.0281	0.9719	20.93
94.5	2,464		0.0000	1.0000	20.34
95.5	469		0.0000	1.0000	20.34
96.5	469		0.0000	1.0000	20.34
97.5	350		0.0000	1.0000	20.34
98.5	350		0.0000	1.0000	20.34
99.5					20.34

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ACCOUNT 364 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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WYOMING PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	140,277,636	197,536	0.0014	0.9986	100.00
0.5	136,216,009	1,209,675	0.0089	0.9911	99.86
1.5	130,453,330	1,365,485	0.0105	0.9895	98.97
2.5	123,750,355	941,521	0.0076	0.9924	97.94
3.5	117,180,240	806,576	0.0069	0.9931	97.19
4.5	111,863,008	828,094	0.0074	0.9926	96.52
5.5	106,624,475	723,216	0.0068	0.9932	95.81
6.5	99,128,942	701,205	0.0071	0.9929	95.16
7.5	93,596,594	640,768	0.0068	0.9932	94.48
8.5	87,438,638	506,035	0.0058	0.9942	93.84
9.5	81,384,932	445,657	0.0055	0.9945	93.29
10.5	76,620,489	493,263	0.0064	0.9936	92.78
11.5	74,555,224	423,798	0.0057	0.9943	92.19
12.5	72,408,036	420,069	0.0058	0.9942	91.66
13.5	69,014,479	445,755	0.0065	0.9935	91.13
14.5	65,826,857	401,891	0.0061	0.9939	90.54
15.5	63,370,263	414,049	0.0065	0.9935	89.99
16.5	60,887,294	442,081	0.0073	0.9927	89.40
17.5	57,118,726	441,448	0.0077	0.9923	88.75
18.5	54,428,293	381,134	0.0070	0.9930	88.07
19.5	51,797,239	446,592	0.0086	0.9914	87.45
20.5	47,167,619	412,709	0.0087	0.9913	86.70
21.5	42,851,873	718,000	0.0168	0.9832	85.94
22.5	38,204,688	317,435	0.0083	0.9917	84.50
23.5	32,616,437	252,956	0.0078	0.9922	83.80
24.5	29,511,020	308,758	0.0105	0.9895	83.15
25.5	27,861,676	243,623	0.0087	0.9913	82.28
26.5	26,198,551	231,305	0.0088	0.9912	81.56
27.5	25,758,743	284,513	0.0110	0.9890	80.84
28.5	24,327,224	203,809	0.0084	0.9916	79.94
29.5	23,206,856	214,925	0.0093	0.9907	79.27
30.5	21,883,497	158,552	0.0072	0.9928	78.54
31.5	20,605,687	133,217	0.0065	0.9935	77.97
32.5	19,377,284	171,810	0.0089	0.9911	77.47
33.5	18,159,807	178,393	0.0098	0.9902	76.78
34.5	17,067,039	247,943	0.0145	0.9855	76.03
35.5	15,347,012	128,779	0.0084	0.9916	74.92
36.5	13,711,489	293,559	0.0214	0.9786	74.29
37.5	12,185,778	185,521	0.0152	0.9848	72.70
38.5	11,068,162	114,201	0.0103	0.9897	71.59

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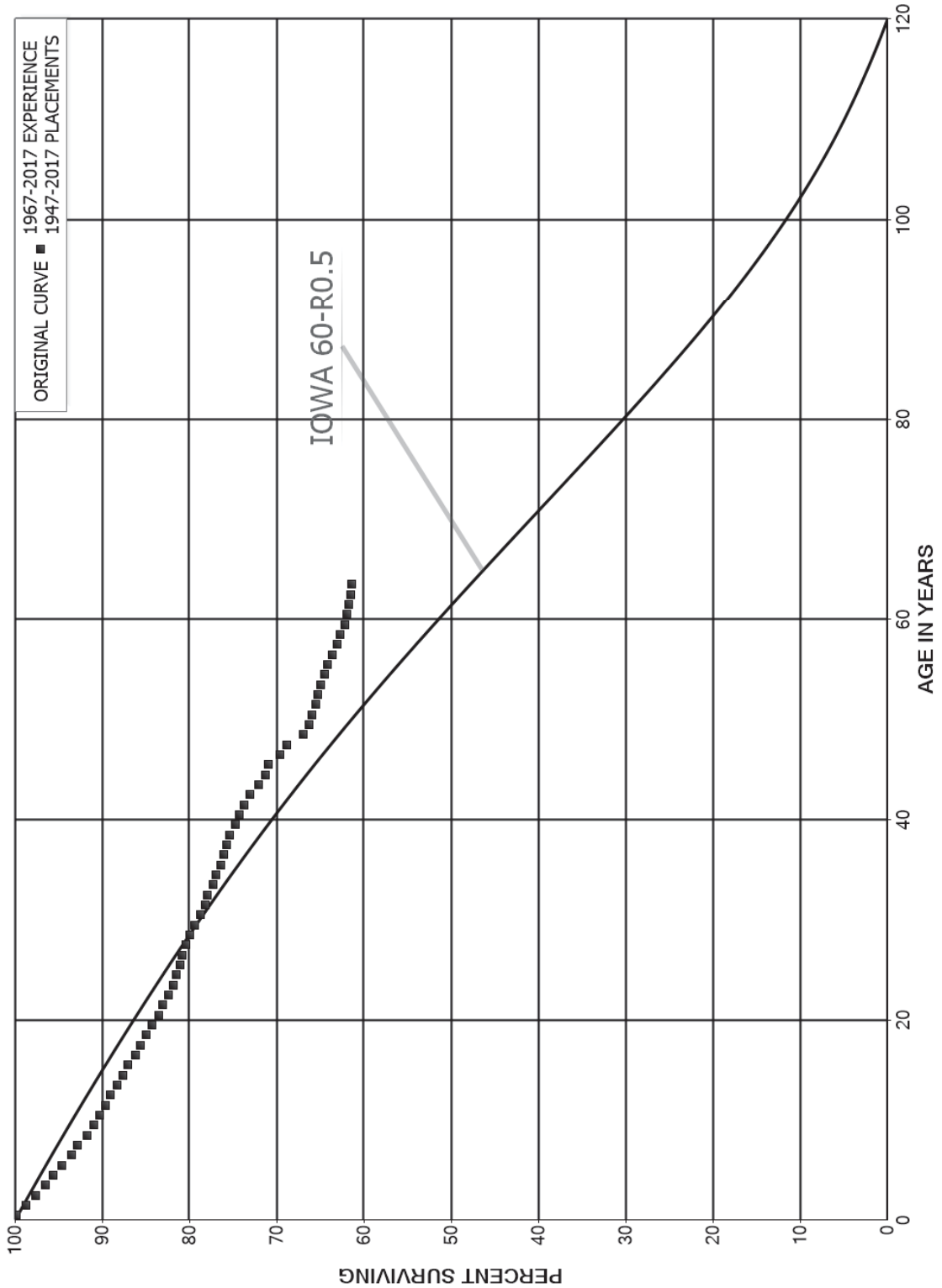
ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,986,582	143,527	0.0144	0.9856	70.86
40.5	9,010,992	122,158	0.0136	0.9864	69.84
41.5	8,302,861	130,255	0.0157	0.9843	68.89
42.5	7,669,979	143,764	0.0187	0.9813	67.81
43.5	7,099,631	117,452	0.0165	0.9835	66.54
44.5	6,549,051	66,184	0.0101	0.9899	65.44
45.5	6,152,319	158,599	0.0258	0.9742	64.78
46.5	5,687,607	98,890	0.0174	0.9826	63.11
47.5	5,331,518	109,967	0.0206	0.9794	62.01
48.5	4,919,911	69,420	0.0141	0.9859	60.73
49.5	4,548,769	74,695	0.0164	0.9836	59.87
50.5	4,244,376	71,137	0.0168	0.9832	58.89
51.5	3,902,712	38,553	0.0099	0.9901	57.90
52.5	3,563,344	37,196	0.0104	0.9896	57.33
53.5	3,233,279	40,792	0.0126	0.9874	56.73
54.5	2,899,539	28,832	0.0099	0.9901	56.02
55.5	2,500,358	26,805	0.0107	0.9893	55.46
56.5	2,078,108	25,896	0.0125	0.9875	54.87
57.5	1,676,516	19,692	0.0117	0.9883	54.18
58.5	1,516,215	23,205	0.0153	0.9847	53.55
59.5	1,325,787	24,651	0.0186	0.9814	52.73
60.5	1,121,275	13,152	0.0117	0.9883	51.75
61.5	889,339	9,264	0.0104	0.9896	51.14
62.5	835,757	11,620	0.0139	0.9861	50.61
63.5					49.90

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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WYOMING PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	109,147,207	121,548	0.0011	0.9989	100.00
0.5	107,377,349	1,298,676	0.0121	0.9879	99.89
1.5	104,866,753	1,124,222	0.0107	0.9893	98.68
2.5	101,899,845	1,149,629	0.0113	0.9887	97.62
3.5	97,688,486	896,961	0.0092	0.9908	96.52
4.5	94,377,370	992,121	0.0105	0.9895	95.64
5.5	91,498,927	1,085,182	0.0119	0.9881	94.63
6.5	87,924,593	647,930	0.0074	0.9926	93.51
7.5	84,525,907	975,619	0.0115	0.9885	92.82
8.5	82,729,396	697,205	0.0084	0.9916	91.75
9.5	80,453,283	639,522	0.0079	0.9921	90.97
10.5	75,168,969	498,516	0.0066	0.9934	90.25
11.5	73,830,045	527,565	0.0071	0.9929	89.65
12.5	74,014,830	585,009	0.0079	0.9921	89.01
13.5	71,576,023	558,705	0.0078	0.9922	88.31
14.5	69,989,108	413,416	0.0059	0.9941	87.62
15.5	68,575,762	710,124	0.0104	0.9896	87.10
16.5	66,996,664	466,480	0.0070	0.9930	86.20
17.5	64,615,235	524,277	0.0081	0.9919	85.60
18.5	63,018,292	461,512	0.0073	0.9927	84.90
19.5	61,017,351	538,646	0.0088	0.9912	84.28
20.5	57,399,762	315,024	0.0055	0.9945	83.54
21.5	54,491,021	473,755	0.0087	0.9913	83.08
22.5	51,327,398	304,490	0.0059	0.9941	82.36
23.5	47,963,699	191,976	0.0040	0.9960	81.87
24.5	44,560,508	241,802	0.0054	0.9946	81.54
25.5	42,048,473	164,616	0.0039	0.9961	81.10
26.5	39,358,154	189,875	0.0048	0.9952	80.78
27.5	38,787,509	235,903	0.0061	0.9939	80.39
28.5	37,125,838	252,611	0.0068	0.9932	79.90
29.5	35,609,133	266,637	0.0075	0.9925	79.36
30.5	33,743,120	239,762	0.0071	0.9929	78.76
31.5	31,509,378	117,034	0.0037	0.9963	78.21
32.5	29,103,888	231,082	0.0079	0.9921	77.91
33.5	26,693,927	101,580	0.0038	0.9962	77.30
34.5	24,272,920	175,119	0.0072	0.9928	77.00
35.5	20,961,321	118,823	0.0057	0.9943	76.45
36.5	17,383,387	61,088	0.0035	0.9965	76.01
37.5	14,701,375	60,320	0.0041	0.9959	75.75
38.5	13,284,124	117,591	0.0089	0.9911	75.44

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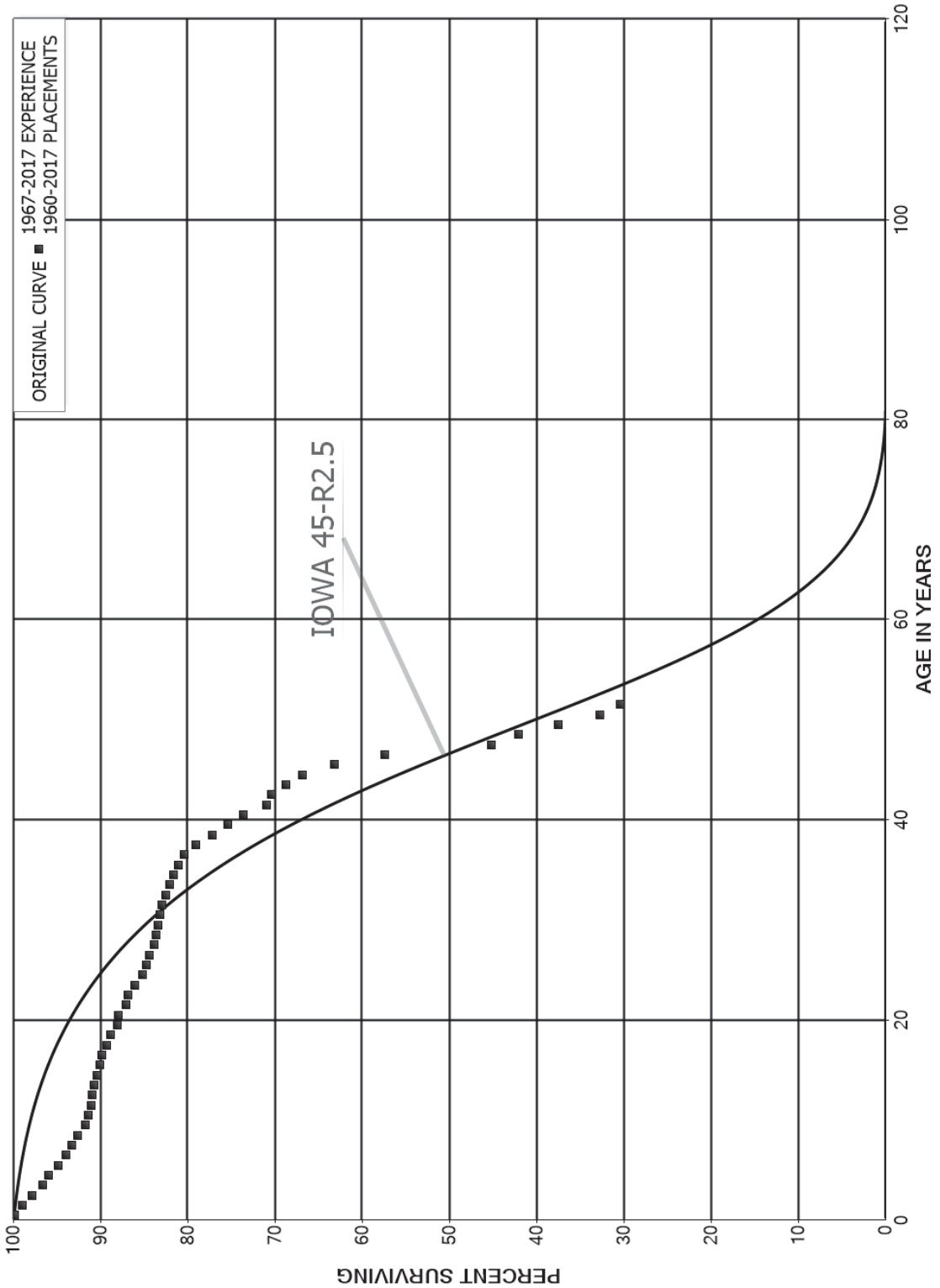
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,634,662	69,522	0.0060	0.9940	74.77
40.5	10,034,949	79,196	0.0079	0.9921	74.32
41.5	9,149,626	82,446	0.0090	0.9910	73.73
42.5	8,201,461	110,251	0.0134	0.9866	73.07
43.5	7,503,961	82,118	0.0109	0.9891	72.09
44.5	6,870,316	35,374	0.0051	0.9949	71.30
45.5	6,503,752	121,340	0.0187	0.9813	70.93
46.5	6,013,002	71,206	0.0118	0.9882	69.61
47.5	5,672,252	149,376	0.0263	0.9737	68.78
48.5	5,231,560	56,140	0.0107	0.9893	66.97
49.5	4,856,141	20,032	0.0041	0.9959	66.25
50.5	4,602,604	36,382	0.0079	0.9921	65.98
51.5	4,330,012	14,209	0.0033	0.9967	65.46
52.5	4,014,053	16,450	0.0041	0.9959	65.24
53.5	3,705,156	23,837	0.0064	0.9936	64.98
54.5	3,447,494	17,750	0.0051	0.9949	64.56
55.5	3,079,666	28,458	0.0092	0.9908	64.23
56.5	2,801,371	24,177	0.0086	0.9914	63.63
57.5	2,392,382	14,048	0.0059	0.9941	63.08
58.5	2,236,813	19,629	0.0088	0.9912	62.71
59.5	2,069,502	7,326	0.0035	0.9965	62.16
60.5	1,863,789	5,264	0.0028	0.9972	61.94
61.5	1,606,302	5,887	0.0037	0.9963	61.77
62.5	1,551,311	4,697	0.0030	0.9970	61.54
63.5					61.36

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ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,064,828	36,462	0.0015	0.9985	100.00
0.5	23,971,797	216,308	0.0090	0.9910	99.85
1.5	22,530,701	261,542	0.0116	0.9884	98.95
2.5	21,065,959	267,769	0.0127	0.9873	97.80
3.5	19,062,716	126,120	0.0066	0.9934	96.56
4.5	17,016,631	184,591	0.0108	0.9892	95.92
5.5	15,295,538	146,728	0.0096	0.9904	94.88
6.5	13,115,789	97,892	0.0075	0.9925	93.97
7.5	11,847,763	84,298	0.0071	0.9929	93.27
8.5	11,068,366	99,954	0.0090	0.9910	92.61
9.5	10,373,054	45,487	0.0044	0.9956	91.77
10.5	9,713,398	28,098	0.0029	0.9971	91.37
11.5	9,228,884	16,210	0.0018	0.9982	91.10
12.5	8,653,300	23,447	0.0027	0.9973	90.94
13.5	8,106,052	26,746	0.0033	0.9967	90.70
14.5	7,781,706	24,726	0.0032	0.9968	90.40
15.5	7,464,691	24,796	0.0033	0.9967	90.11
16.5	7,157,144	40,471	0.0057	0.9943	89.81
17.5	6,819,273	33,418	0.0049	0.9951	89.30
18.5	6,531,154	55,417	0.0085	0.9915	88.87
19.5	5,958,660	13,463	0.0023	0.9977	88.11
20.5	5,501,096	54,279	0.0099	0.9901	87.91
21.5	5,034,234	13,147	0.0026	0.9974	87.05
22.5	4,726,959	43,635	0.0092	0.9908	86.82
23.5	3,541,687	35,149	0.0099	0.9901	86.02
24.5	3,014,782	13,801	0.0046	0.9954	85.16
25.5	2,874,880	11,239	0.0039	0.9961	84.77
26.5	2,688,488	19,181	0.0071	0.9929	84.44
27.5	2,634,341	5,908	0.0022	0.9978	83.84
28.5	2,531,870	7,115	0.0028	0.9972	83.65
29.5	2,451,246	6,996	0.0029	0.9971	83.42
30.5	2,354,338	7,944	0.0034	0.9966	83.18
31.5	2,209,711	10,741	0.0049	0.9951	82.90
32.5	2,070,499	10,930	0.0053	0.9947	82.49
33.5	1,898,901	10,595	0.0056	0.9944	82.06
34.5	1,675,298	11,631	0.0069	0.9931	81.60
35.5	1,166,390	9,195	0.0079	0.9921	81.03
36.5	911,403	15,286	0.0168	0.9832	80.40
37.5	646,869	14,971	0.0231	0.9769	79.05
38.5	460,529	11,165	0.0242	0.9758	77.22

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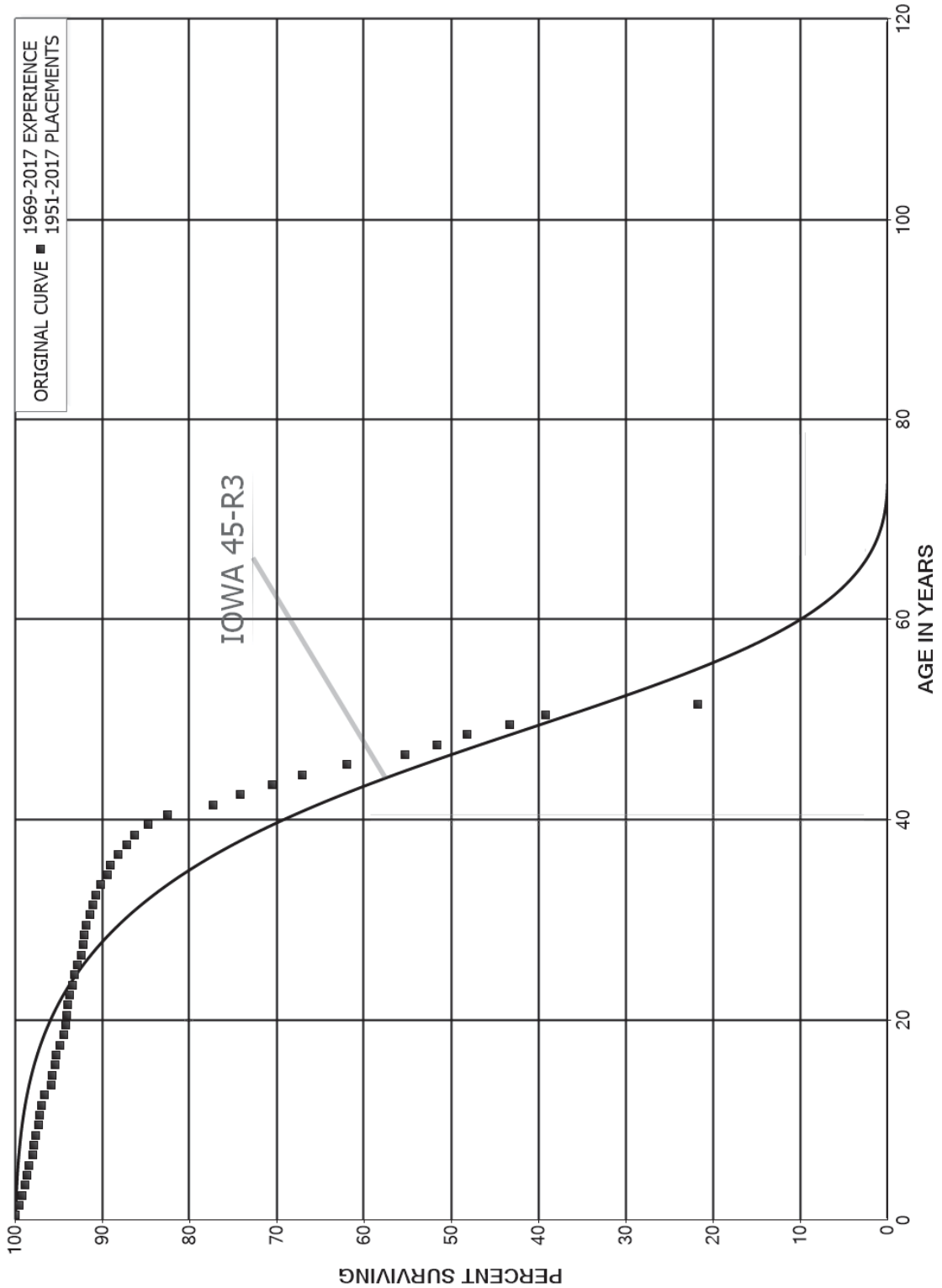
ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	300,941	6,704	0.0223	0.9777	75.35
40.5	177,805	6,488	0.0365	0.9635	73.67
41.5	125,658	1,128	0.0090	0.9910	70.98
42.5	102,870	2,364	0.0230	0.9770	70.34
43.5	79,938	2,258	0.0282	0.9718	68.73
44.5	53,115	2,871	0.0541	0.9459	66.78
45.5	39,092	3,560	0.0911	0.9089	63.17
46.5	28,155	6,030	0.2142	0.7858	57.42
47.5	15,366	1,053	0.0685	0.9315	45.12
48.5	11,699	1,262	0.1079	0.8921	42.03
49.5	8,426	1,082	0.1284	0.8716	37.50
50.5	6,013	421	0.0700	0.9300	32.68
51.5	321	321	1.0000		30.40
52.5					

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1969-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,545,748	28,185	0.0006	0.9994	100.00
0.5	45,299,952	221,726	0.0049	0.9951	99.94
1.5	43,463,960	110,239	0.0025	0.9975	99.45
2.5	41,973,727	135,813	0.0032	0.9968	99.20
3.5	39,134,388	111,275	0.0028	0.9972	98.88
4.5	36,674,784	83,425	0.0023	0.9977	98.60
5.5	34,269,717	151,100	0.0044	0.9956	98.37
6.5	31,877,589	42,177	0.0013	0.9987	97.94
7.5	29,969,623	73,834	0.0025	0.9975	97.81
8.5	28,567,212	72,207	0.0025	0.9975	97.57
9.5	26,589,760	48,217	0.0018	0.9982	97.32
10.5	23,764,060	49,202	0.0021	0.9979	97.14
11.5	22,124,293	62,890	0.0028	0.9972	96.94
12.5	20,749,879	173,445	0.0084	0.9916	96.67
13.5	19,356,294	35,611	0.0018	0.9982	95.86
14.5	18,482,727	55,021	0.0030	0.9970	95.68
15.5	17,753,810	23,162	0.0013	0.9987	95.40
16.5	16,788,459	71,966	0.0043	0.9957	95.27
17.5	16,211,209	71,965	0.0044	0.9956	94.87
18.5	15,508,026	43,036	0.0028	0.9972	94.44
19.5	14,269,232	21,574	0.0015	0.9985	94.18
20.5	13,005,607	17,506	0.0013	0.9987	94.04
21.5	11,735,893	29,854	0.0025	0.9975	93.91
22.5	10,805,268	27,671	0.0026	0.9974	93.67
23.5	10,094,218	29,857	0.0030	0.9970	93.43
24.5	9,175,861	28,076	0.0031	0.9969	93.16
25.5	9,015,189	46,903	0.0052	0.9948	92.87
26.5	8,266,737	16,387	0.0020	0.9980	92.39
27.5	8,173,710	16,485	0.0020	0.9980	92.21
28.5	7,825,728	15,541	0.0020	0.9980	92.02
29.5	7,565,025	37,752	0.0050	0.9950	91.84
30.5	7,331,810	23,044	0.0031	0.9969	91.38
31.5	6,646,270	26,316	0.0040	0.9960	91.09
32.5	6,337,329	36,119	0.0057	0.9943	90.73
33.5	5,821,846	50,454	0.0087	0.9913	90.21
34.5	5,402,075	25,200	0.0047	0.9953	89.43
35.5	4,561,268	42,289	0.0093	0.9907	89.02
36.5	3,760,171	42,538	0.0113	0.9887	88.19
37.5	2,796,348	28,841	0.0103	0.9897	87.19
38.5	2,220,689	41,464	0.0187	0.9813	86.29

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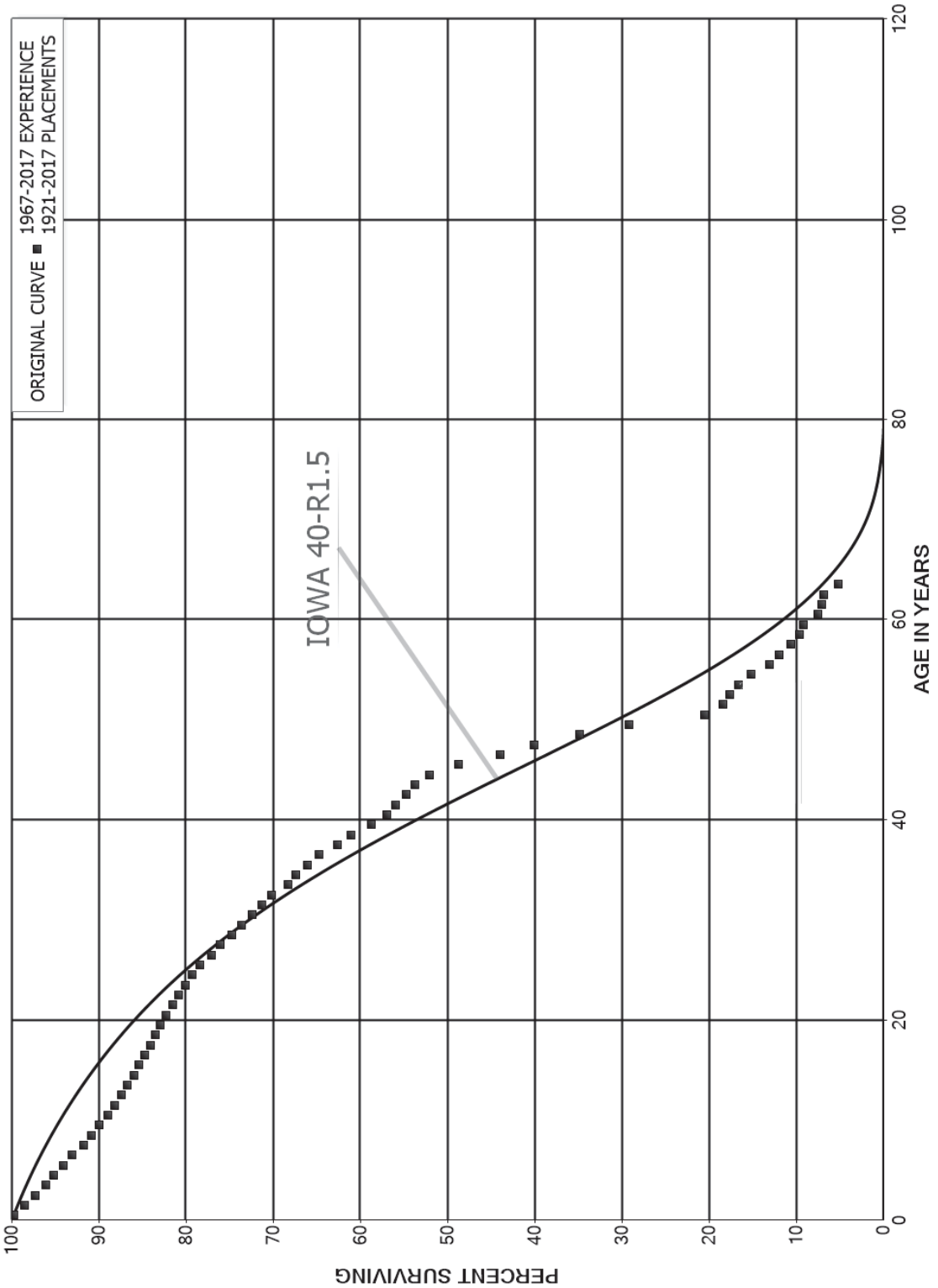
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1969-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,677,102	43,729	0.0261	0.9739	84.68
40.5	1,185,442	74,434	0.0628	0.9372	82.47
41.5	720,079	29,016	0.0403	0.9597	77.30
42.5	422,745	21,235	0.0502	0.9498	74.18
43.5	251,702	12,104	0.0481	0.9519	70.45
44.5	104,463	8,050	0.0771	0.9229	67.07
45.5	65,201	7,012	0.1075	0.8925	61.90
46.5	39,966	2,591	0.0648	0.9352	55.24
47.5	32,748	2,239	0.0684	0.9316	51.66
48.5	24,596	2,451	0.0997	0.9003	48.13
49.5	14,960	1,443	0.0965	0.9035	43.33
50.5	5,451	2,419	0.4438	0.5562	39.15
51.5					21.77

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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	129,679,391	385,907	0.0030	0.9970	100.00
0.5	125,538,734	1,561,826	0.0124	0.9876	99.70
1.5	118,957,319	1,486,155	0.0125	0.9875	98.46
2.5	112,120,633	1,352,174	0.0121	0.9879	97.23
3.5	104,990,358	962,267	0.0092	0.9908	96.06
4.5	99,839,767	1,136,730	0.0114	0.9886	95.18
5.5	94,075,999	1,017,802	0.0108	0.9892	94.10
6.5	87,143,447	1,230,180	0.0141	0.9859	93.08
7.5	81,839,520	785,537	0.0096	0.9904	91.76
8.5	76,513,835	793,083	0.0104	0.9896	90.88
9.5	71,266,502	791,293	0.0111	0.9889	89.94
10.5	65,960,635	585,986	0.0089	0.9911	88.94
11.5	63,176,030	557,175	0.0088	0.9912	88.15
12.5	59,739,557	462,583	0.0077	0.9923	87.37
13.5	56,849,445	492,990	0.0087	0.9913	86.70
14.5	54,463,901	370,556	0.0068	0.9932	85.95
15.5	52,439,234	401,587	0.0077	0.9923	85.36
16.5	50,265,225	359,127	0.0071	0.9929	84.71
17.5	47,713,759	337,638	0.0071	0.9929	84.10
18.5	45,945,353	327,159	0.0071	0.9929	83.51
19.5	46,334,439	336,634	0.0073	0.9927	82.91
20.5	44,860,640	414,027	0.0092	0.9908	82.31
21.5	42,972,043	393,041	0.0091	0.9909	81.55
22.5	40,500,633	378,315	0.0093	0.9907	80.80
23.5	37,587,159	356,646	0.0095	0.9905	80.05
24.5	35,740,830	398,816	0.0112	0.9888	79.29
25.5	33,768,931	565,259	0.0167	0.9833	78.41
26.5	31,903,216	443,111	0.0139	0.9861	77.09
27.5	30,683,967	534,437	0.0174	0.9826	76.02
28.5	28,610,991	410,774	0.0144	0.9856	74.70
29.5	26,483,247	458,117	0.0173	0.9827	73.63
30.5	24,444,206	357,256	0.0146	0.9854	72.35
31.5	22,396,677	354,890	0.0158	0.9842	71.29
32.5	20,649,228	551,996	0.0267	0.9733	70.16
33.5	17,585,043	239,592	0.0136	0.9864	68.29
34.5	15,855,352	296,707	0.0187	0.9813	67.36
35.5	13,735,143	284,881	0.0207	0.9793	66.10
36.5	11,716,953	383,761	0.0328	0.9672	64.73
37.5	9,545,978	232,023	0.0243	0.9757	62.61
38.5	7,682,550	291,464	0.0379	0.9621	61.09

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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,106,880	186,868	0.0306	0.9694	58.77
40.5	5,193,899	97,603	0.0188	0.9812	56.97
41.5	4,573,330	98,662	0.0216	0.9784	55.90
42.5	4,034,580	70,557	0.0175	0.9825	54.69
43.5	3,450,578	104,217	0.0302	0.9698	53.74
44.5	2,958,849	191,824	0.0648	0.9352	52.11
45.5	2,502,409	247,417	0.0989	0.9011	48.74
46.5	2,091,454	184,862	0.0884	0.9116	43.92
47.5	1,786,946	231,719	0.1297	0.8703	40.03
48.5	1,452,303	236,685	0.1630	0.8370	34.84
49.5	1,089,678	325,349	0.2986	0.7014	29.17
50.5	688,439	68,426	0.0994	0.9006	20.46
51.5	599,278	25,576	0.0427	0.9573	18.42
52.5	554,919	33,106	0.0597	0.9403	17.64
53.5	493,484	43,475	0.0881	0.9119	16.59
54.5	435,713	60,414	0.1387	0.8613	15.12
55.5	342,805	28,541	0.0833	0.9167	13.03
56.5	306,163	34,708	0.1134	0.8866	11.94
57.5	252,079	22,901	0.0909	0.9091	10.59
58.5	228,033	9,745	0.0427	0.9573	9.63
59.5	218,288	40,475	0.1854	0.8146	9.22
60.5	177,813	10,914	0.0614	0.9386	7.51
61.5	166,899	5,526	0.0331	0.9669	7.05
62.5	159,523	39,373	0.2468	0.7532	6.81
63.5	93,306	13,427	0.1439	0.8561	5.13
64.5	79,879	5,735	0.0718	0.9282	4.39
65.5	74,144	10,691	0.1442	0.8558	4.08
66.5	63,452	8,323	0.1312	0.8688	3.49
67.5	55,130	1,621	0.0294	0.9706	3.03
68.5	53,508	4,545	0.0849	0.9151	2.94
69.5	48,963	405	0.0083	0.9917	2.69
70.5	46,245	3,128	0.0676	0.9324	2.67
71.5	40,754		0.0000	1.0000	2.49
72.5	39,504	5,196	0.1315	0.8685	2.49
73.5	32,111	4,063	0.1265	0.8735	2.16
74.5	27,887	760	0.0273	0.9727	1.89
75.5	27,126	1,572	0.0580	0.9420	1.84
76.5	25,111		0.0000	1.0000	1.73
77.5	23,308	322	0.0138	0.9862	1.73
78.5	21,000	717	0.0341	0.9659	1.71

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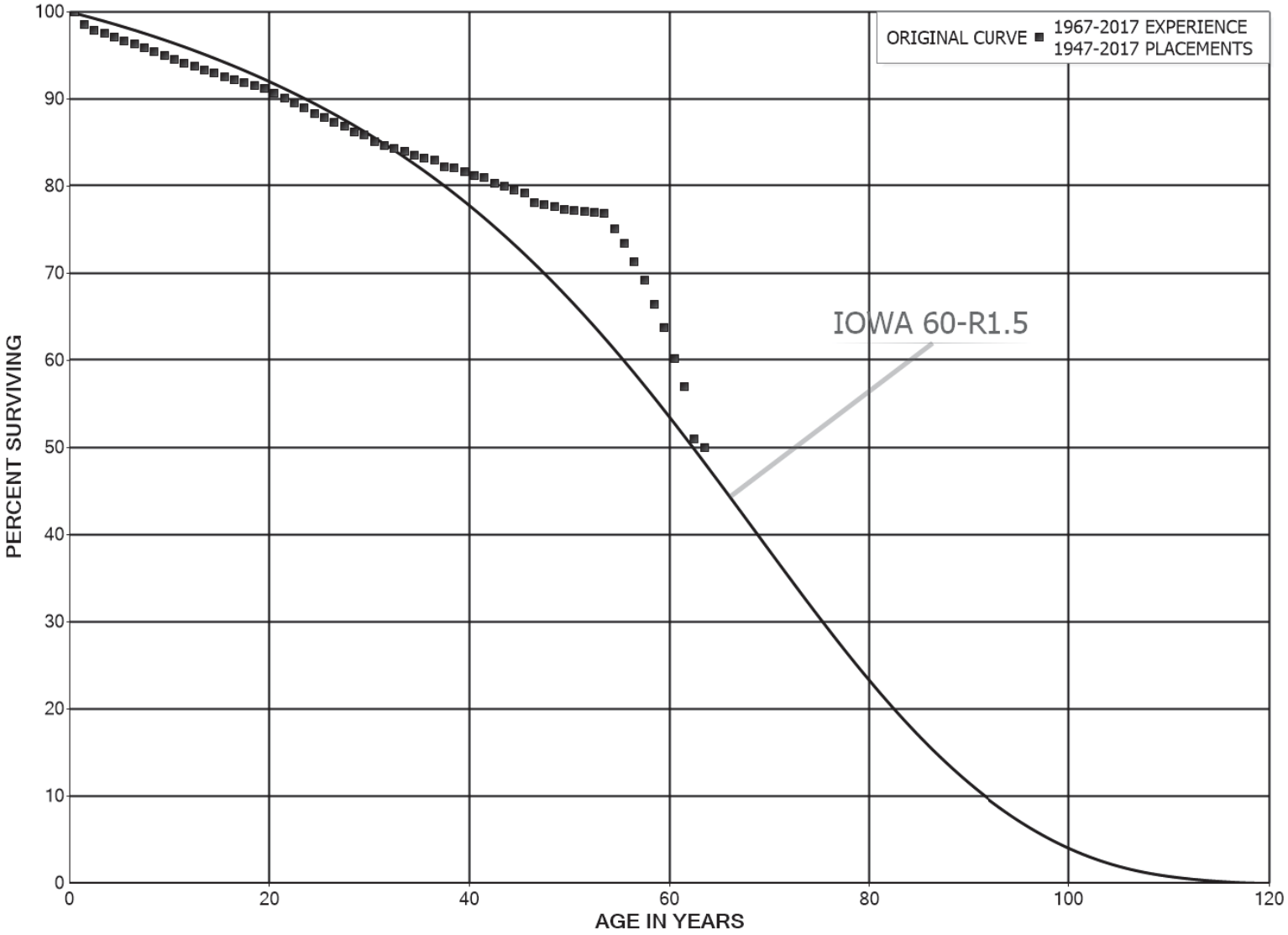
ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	19,362		0.0000	1.0000	1.65
80.5	17,397		0.0000	1.0000	1.65
81.5	16,270		0.0000	1.0000	1.65
82.5	15,759	183	0.0116	0.9884	1.65
83.5	14,642	2,414	0.1648	0.8352	1.63
84.5	11,582	268	0.0231	0.9769	1.36
85.5	11,314	184	0.0163	0.9837	1.33
86.5	10,327	890	0.0861	0.9139	1.31
87.5	7,836	378	0.0482	0.9518	1.19
88.5	6,626	173	0.0262	0.9738	1.14
89.5	3,829	1,142	0.2983	0.7017	1.11
90.5	2,687	328	0.1219	0.8781	0.78
91.5	1,458		0.0000	1.0000	0.68
92.5	947		0.0000	1.0000	0.68
93.5	947		0.0000	1.0000	0.68
94.5	810	405	0.5000	0.5000	0.68
95.5	405		0.0000	1.0000	0.34
96.5					0.34

PACIFICORP
WYOMING PROPERTY
ACCOUNT 369.1 OVERHEAD SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
WYOMING PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,038,817	15,128	0.0009	0.9991	100.00
0.5	16,633,792	231,895	0.0139	0.9861	99.91
1.5	16,053,637	103,587	0.0065	0.9935	98.52
2.5	15,559,406	68,566	0.0044	0.9956	97.88
3.5	15,115,308	56,943	0.0038	0.9962	97.45
4.5	14,723,047	65,095	0.0044	0.9956	97.08
5.5	14,153,393	54,376	0.0038	0.9962	96.65
6.5	13,591,454	62,216	0.0046	0.9954	96.28
7.5	13,061,977	57,386	0.0044	0.9956	95.84
8.5	12,553,071	59,551	0.0047	0.9953	95.42
9.5	11,981,718	57,360	0.0048	0.9952	94.97
10.5	11,415,876	49,732	0.0044	0.9956	94.51
11.5	10,866,651	44,973	0.0041	0.9959	94.10
12.5	9,623,784	39,924	0.0041	0.9959	93.71
13.5	8,960,957	40,173	0.0045	0.9955	93.32
14.5	8,359,907	33,418	0.0040	0.9960	92.91
15.5	7,885,716	29,757	0.0038	0.9962	92.53
16.5	7,731,278	28,323	0.0037	0.9963	92.19
17.5	7,238,131	26,908	0.0037	0.9963	91.85
18.5	6,693,323	26,065	0.0039	0.9961	91.51
19.5	6,856,540	38,275	0.0056	0.9944	91.15
20.5	6,595,478	38,842	0.0059	0.9941	90.64
21.5	6,127,402	42,861	0.0070	0.9930	90.11
22.5	5,796,769	36,225	0.0062	0.9938	89.48
23.5	5,453,091	36,201	0.0066	0.9934	88.92
24.5	5,217,272	27,991	0.0054	0.9946	88.33
25.5	5,065,043	30,862	0.0061	0.9939	87.85
26.5	4,771,772	25,143	0.0053	0.9947	87.32
27.5	4,635,793	33,576	0.0072	0.9928	86.86
28.5	4,525,721	22,982	0.0051	0.9949	86.23
29.5	4,415,288	38,344	0.0087	0.9913	85.79
30.5	4,280,013	19,870	0.0046	0.9954	85.05
31.5	3,933,620	18,772	0.0048	0.9952	84.65
32.5	3,688,272	15,312	0.0042	0.9958	84.25
33.5	3,513,440	15,606	0.0044	0.9956	83.90
34.5	3,335,659	15,956	0.0048	0.9952	83.53
35.5	3,093,430	6,881	0.0022	0.9978	83.13
36.5	2,848,906	24,688	0.0087	0.9913	82.94
37.5	2,630,209	5,503	0.0021	0.9979	82.22
38.5	2,394,744	14,151	0.0059	0.9941	82.05

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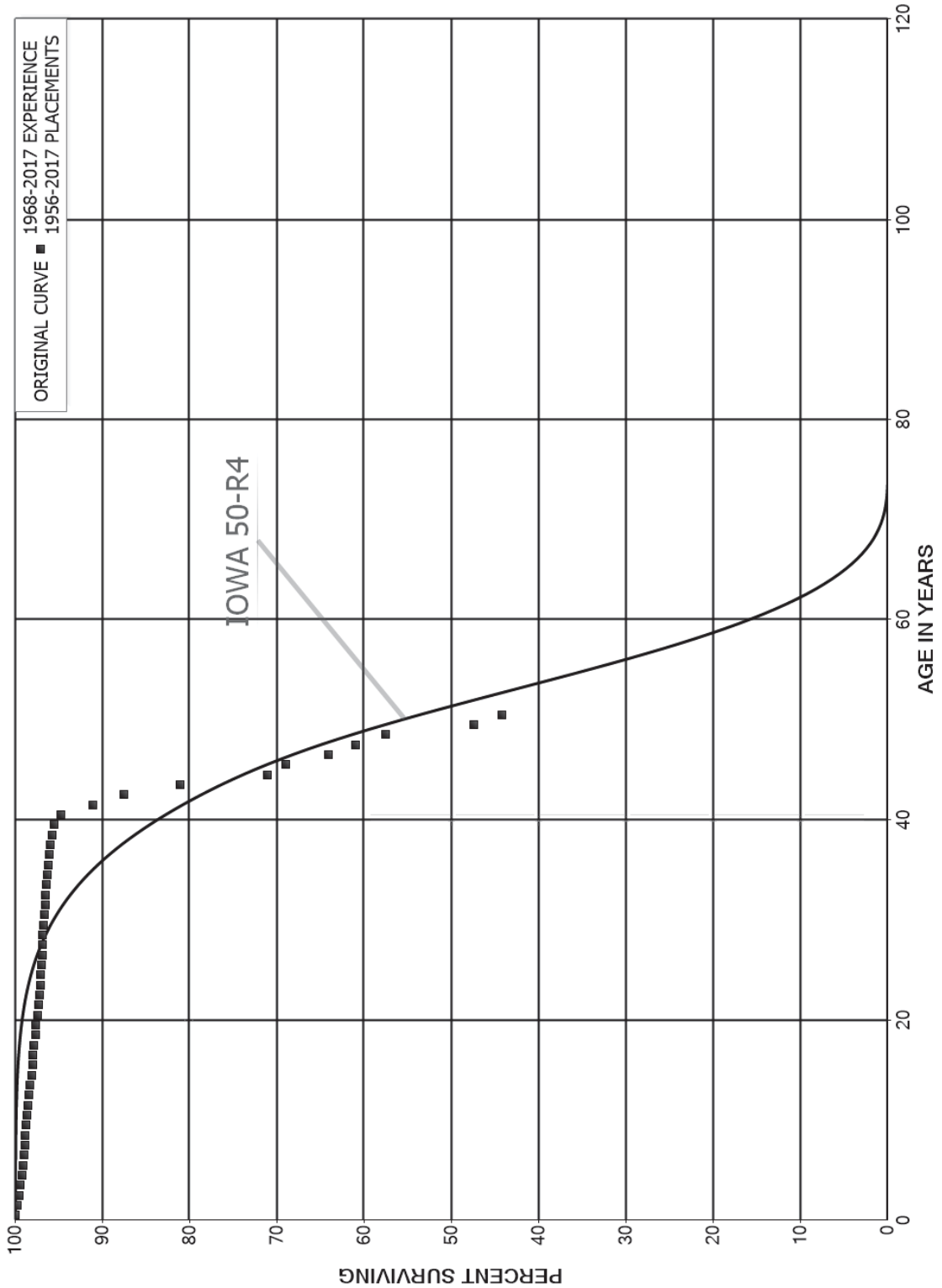
ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,195,954	11,805	0.0054	0.9946	81.57
40.5	2,014,543	5,426	0.0027	0.9973	81.13
41.5	1,873,280	13,769	0.0073	0.9927	80.91
42.5	1,737,404	7,649	0.0044	0.9956	80.31
43.5	1,616,035	9,984	0.0062	0.9938	79.96
44.5	1,508,028	6,541	0.0043	0.9957	79.47
45.5	1,407,695	19,509	0.0139	0.9861	79.12
46.5	1,306,754	2,764	0.0021	0.9979	78.02
47.5	1,235,004	4,333	0.0035	0.9965	77.86
48.5	1,145,785	3,791	0.0033	0.9967	77.59
49.5	1,081,949	1,828	0.0017	0.9983	77.33
50.5	1,015,260	1,158	0.0011	0.9989	77.20
51.5	952,833	1,362	0.0014	0.9986	77.11
52.5	880,386	1,445	0.0016	0.9984	77.00
53.5	771,924	17,887	0.0232	0.9768	76.87
54.5	654,140	14,541	0.0222	0.9778	75.09
55.5	558,015	16,650	0.0298	0.9702	73.42
56.5	467,981	13,880	0.0297	0.9703	71.23
57.5	377,373	14,708	0.0390	0.9610	69.12
58.5	292,607	11,865	0.0406	0.9594	66.43
59.5	218,109	11,993	0.0550	0.9450	63.73
60.5	163,035	8,741	0.0536	0.9464	60.23
61.5	110,464	11,760	0.1065	0.8935	57.00
62.5	74,309	1,435	0.0193	0.9807	50.93
63.5					49.95

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WYOMING PROPERTY
ACCOUNT 369.2 UNDERGROUND SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
WYOMING PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2017 EXPERIENCE BAND 1968-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,026,569	20,453	0.0006	0.9994	100.00
0.5	33,094,582	72,312	0.0022	0.9978	99.94
1.5	31,721,778	60,947	0.0019	0.9981	99.72
2.5	30,358,459	38,513	0.0013	0.9987	99.53
3.5	28,899,978	57,953	0.0020	0.9980	99.40
4.5	27,410,952	37,446	0.0014	0.9986	99.20
5.5	25,650,647	25,927	0.0010	0.9990	99.07
6.5	24,139,892	24,891	0.0010	0.9990	98.97
7.5	22,680,012	14,729	0.0006	0.9994	98.87
8.5	21,154,556	25,947	0.0012	0.9988	98.80
9.5	19,085,455	16,502	0.0009	0.9991	98.68
10.5	16,787,141	11,121	0.0007	0.9993	98.60
11.5	15,259,722	14,131	0.0009	0.9991	98.53
12.5	13,601,866	15,937	0.0012	0.9988	98.44
13.5	12,039,607	31,918	0.0027	0.9973	98.32
14.5	10,802,261	10,239	0.0009	0.9991	98.06
15.5	10,041,057	8,125	0.0008	0.9992	97.97
16.5	9,554,268	7,491	0.0008	0.9992	97.89
17.5	8,954,743	14,053	0.0016	0.9984	97.81
18.5	8,213,311	5,475	0.0007	0.9993	97.66
19.5	7,794,683	13,147	0.0017	0.9983	97.60
20.5	7,213,280	7,380	0.0010	0.9990	97.43
21.5	6,433,352	7,689	0.0012	0.9988	97.33
22.5	5,965,921	6,880	0.0012	0.9988	97.22
23.5	5,459,504	3,917	0.0007	0.9993	97.10
24.5	5,256,633	2,714	0.0005	0.9995	97.03
25.5	5,166,027	5,645	0.0011	0.9989	96.98
26.5	4,925,030	3,000	0.0006	0.9994	96.88
27.5	4,829,419	1,583	0.0003	0.9997	96.82
28.5	4,724,782	4,079	0.0009	0.9991	96.79
29.5	4,581,503	4,239	0.0009	0.9991	96.70
30.5	4,437,087	4,965	0.0011	0.9989	96.61
31.5	4,082,329	2,290	0.0006	0.9994	96.51
32.5	3,811,113	2,834	0.0007	0.9993	96.45
33.5	3,520,245	2,596	0.0007	0.9993	96.38
34.5	3,101,424	2,836	0.0009	0.9991	96.31
35.5	2,586,551	3,839	0.0015	0.9985	96.22
36.5	2,115,778	2,118	0.0010	0.9990	96.08
37.5	1,667,276	4,176	0.0025	0.9975	95.98
38.5	1,189,391	2,796	0.0024	0.9976	95.74

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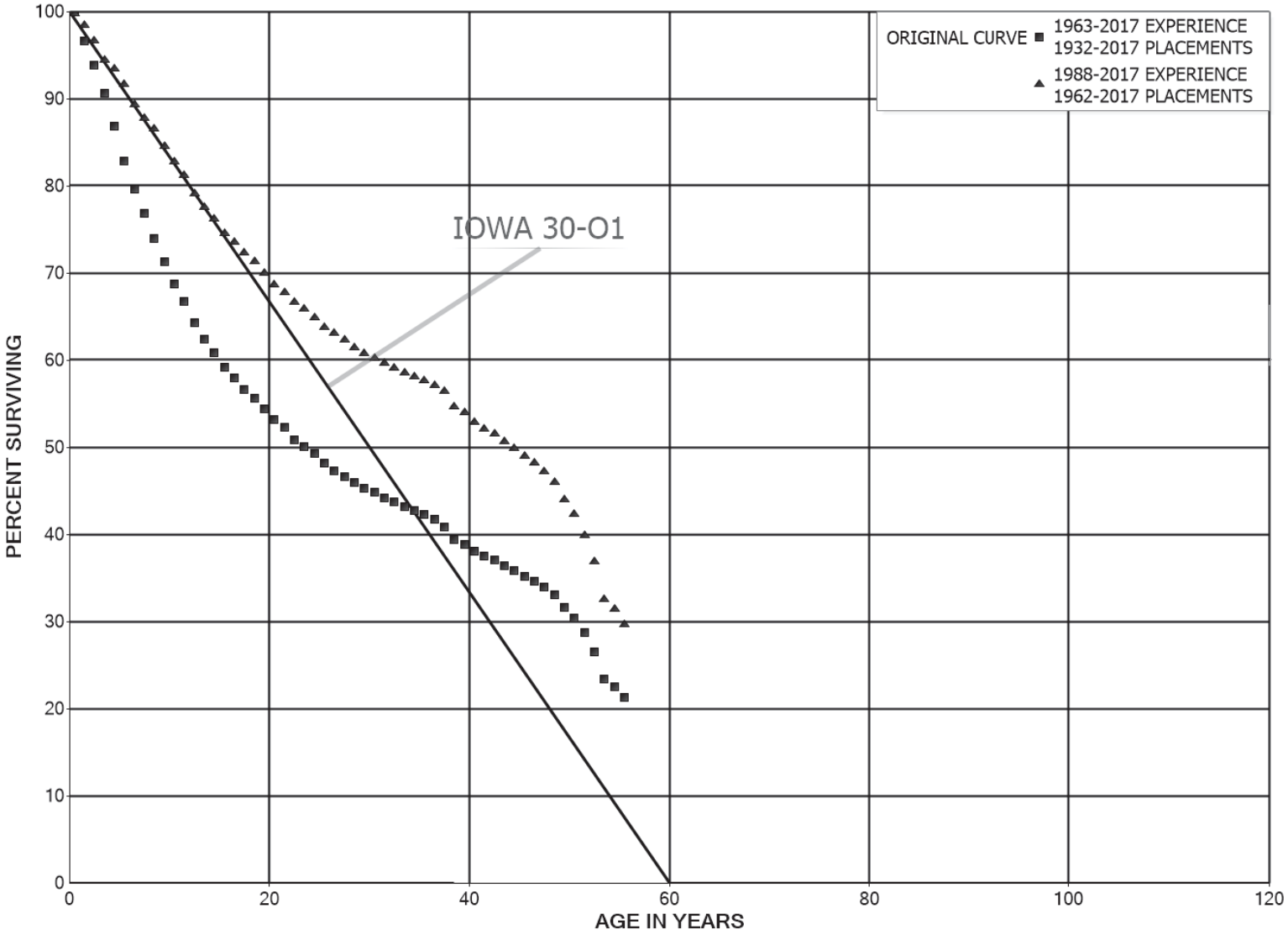
ACCOUNT 369.2 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2017 EXPERIENCE BAND 1968-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	844,325	7,392	0.0088	0.9912	95.52
40.5	563,491	21,420	0.0380	0.9620	94.68
41.5	341,547	13,386	0.0392	0.9608	91.08
42.5	207,764	15,425	0.0742	0.9258	87.51
43.5	100,466	12,381	0.1232	0.8768	81.01
44.5	52,807	1,588	0.0301	0.9699	71.03
45.5	32,019	2,244	0.0701	0.9299	68.89
46.5	20,458	979	0.0478	0.9522	64.07
47.5	15,531	889	0.0572	0.9428	61.00
48.5	10,079	1,767	0.1753	0.8247	57.51
49.5	5,438	371	0.0682	0.9318	47.43
50.5					44.19

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PACIFICORP
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ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2017 EXPERIENCE BAND 1963-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,689,882	1,095	0.0006	0.9994	100.00
0.5	1,795,547	60,101	0.0335	0.9665	99.94
1.5	1,726,320	49,148	0.0285	0.9715	96.59
2.5	1,662,742	57,667	0.0347	0.9653	93.84
3.5	1,584,622	65,611	0.0414	0.9586	90.59
4.5	1,503,823	68,426	0.0455	0.9545	86.84
5.5	1,417,193	55,180	0.0389	0.9611	82.88
6.5	1,351,808	48,089	0.0356	0.9644	79.66
7.5	1,288,826	47,283	0.0367	0.9633	76.82
8.5	1,228,788	45,708	0.0372	0.9628	74.00
9.5	1,161,915	40,759	0.0351	0.9649	71.25
10.5	1,108,713	33,327	0.0301	0.9699	68.75
11.5	1,071,154	39,069	0.0365	0.9635	66.69
12.5	1,020,456	29,233	0.0286	0.9714	64.25
13.5	984,503	25,419	0.0258	0.9742	62.41
14.5	947,491	25,147	0.0265	0.9735	60.80
15.5	916,211	19,617	0.0214	0.9786	59.19
16.5	897,036	20,039	0.0223	0.9777	57.92
17.5	869,376	15,549	0.0179	0.9821	56.63
18.5	851,836	18,077	0.0212	0.9788	55.61
19.5	827,015	18,567	0.0225	0.9775	54.43
20.5	802,942	13,764	0.0171	0.9829	53.21
21.5	785,214	22,521	0.0287	0.9713	52.30
22.5	758,216	10,204	0.0135	0.9865	50.80
23.5	744,277	12,899	0.0173	0.9827	50.12
24.5	726,301	16,440	0.0226	0.9774	49.25
25.5	698,085	11,976	0.0172	0.9828	48.13
26.5	685,004	10,561	0.0154	0.9846	47.31
27.5	645,720	9,335	0.0145	0.9855	46.58
28.5	632,438	7,928	0.0125	0.9875	45.90
29.5	618,751	7,018	0.0113	0.9887	45.33
30.5	605,266	8,147	0.0135	0.9865	44.81
31.5	576,544	7,021	0.0122	0.9878	44.21
32.5	561,032	6,976	0.0124	0.9876	43.67
33.5	541,236	5,422	0.0100	0.9900	43.13
34.5	511,649	5,561	0.0109	0.9891	42.70
35.5	455,902	5,956	0.0131	0.9869	42.23
36.5	408,492	7,828	0.0192	0.9808	41.68
37.5	378,149	13,365	0.0353	0.9647	40.88
38.5	339,545	4,987	0.0147	0.9853	39.44

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WYOMING PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2017 EXPERIENCE BAND 1963-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	303,443	6,484	0.0214	0.9786	38.86
40.5	265,813	3,856	0.0145	0.9855	38.03
41.5	230,218	2,486	0.0108	0.9892	37.48
42.5	200,200	3,540	0.0177	0.9823	37.07
43.5	177,186	2,807	0.0158	0.9842	36.42
44.5	156,904	2,845	0.0181	0.9819	35.84
45.5	136,323	2,038	0.0150	0.9850	35.19
46.5	114,118	2,332	0.0204	0.9796	34.66
47.5	92,284	2,497	0.0271	0.9729	33.96
48.5	75,813	3,290	0.0434	0.9566	33.04
49.5	59,854	2,307	0.0385	0.9615	31.60
50.5	46,089	2,593	0.0563	0.9437	30.38
51.5	32,679	2,487	0.0761	0.9239	28.68
52.5	22,217	2,615	0.1177	0.8823	26.49
53.5	11,088	388	0.0350	0.9650	23.37
54.5	2,844	154	0.0540	0.9460	22.56
55.5					21.34

PACIFICORP
WYOMING PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	353,085	803	0.0023	0.9977	100.00
0.5	361,961	5,134	0.0142	0.9858	99.77
1.5	375,459	6,597	0.0176	0.9824	98.36
2.5	366,066	8,517	0.0233	0.9767	96.63
3.5	352,197	3,860	0.0110	0.9890	94.38
4.5	369,560	6,691	0.0181	0.9819	93.35
5.5	416,809	10,865	0.0261	0.9739	91.66
6.5	466,323	7,811	0.0168	0.9832	89.27
7.5	485,693	7,094	0.0146	0.9854	87.77
8.5	506,989	11,593	0.0229	0.9771	86.49
9.5	520,006	11,145	0.0214	0.9786	84.51
10.5	544,929	9,966	0.0183	0.9817	82.70
11.5	582,752	15,289	0.0262	0.9738	81.19
12.5	605,209	12,199	0.0202	0.9798	79.06
13.5	615,279	10,664	0.0173	0.9827	77.46
14.5	619,430	12,768	0.0206	0.9794	76.12
15.5	626,124	9,078	0.0145	0.9855	74.55
16.5	644,813	10,376	0.0161	0.9839	73.47
17.5	661,554	8,826	0.0133	0.9867	72.29
18.5	670,581	12,980	0.0194	0.9806	71.33
19.5	668,250	12,279	0.0184	0.9816	69.94
20.5	666,319	9,597	0.0144	0.9856	68.66
21.5	665,244	10,020	0.0151	0.9849	67.67
22.5	661,074	8,209	0.0124	0.9876	66.65
23.5	662,677	9,886	0.0149	0.9851	65.82
24.5	666,419	11,015	0.0165	0.9835	64.84
25.5	679,276	7,215	0.0106	0.9894	63.77
26.5	668,879	9,113	0.0136	0.9864	63.09
27.5	627,648	8,033	0.0128	0.9872	62.23
28.5	614,281	7,399	0.0120	0.9880	61.44
29.5	600,200	5,661	0.0094	0.9906	60.70
30.5	587,865	4,976	0.0085	0.9915	60.12
31.5	562,314	5,034	0.0090	0.9910	59.62
32.5	548,788	4,962	0.0090	0.9910	59.08
33.5	531,007	4,361	0.0082	0.9918	58.55
34.5	502,481	4,382	0.0087	0.9913	58.07
35.5	447,913	3,879	0.0087	0.9913	57.56
36.5	402,579	4,433	0.0110	0.9890	57.06
37.5	375,631	11,978	0.0319	0.9681	56.43
38.5	338,415	4,064	0.0120	0.9880	54.63

PACIFICORP
WYOMING PROPERTY

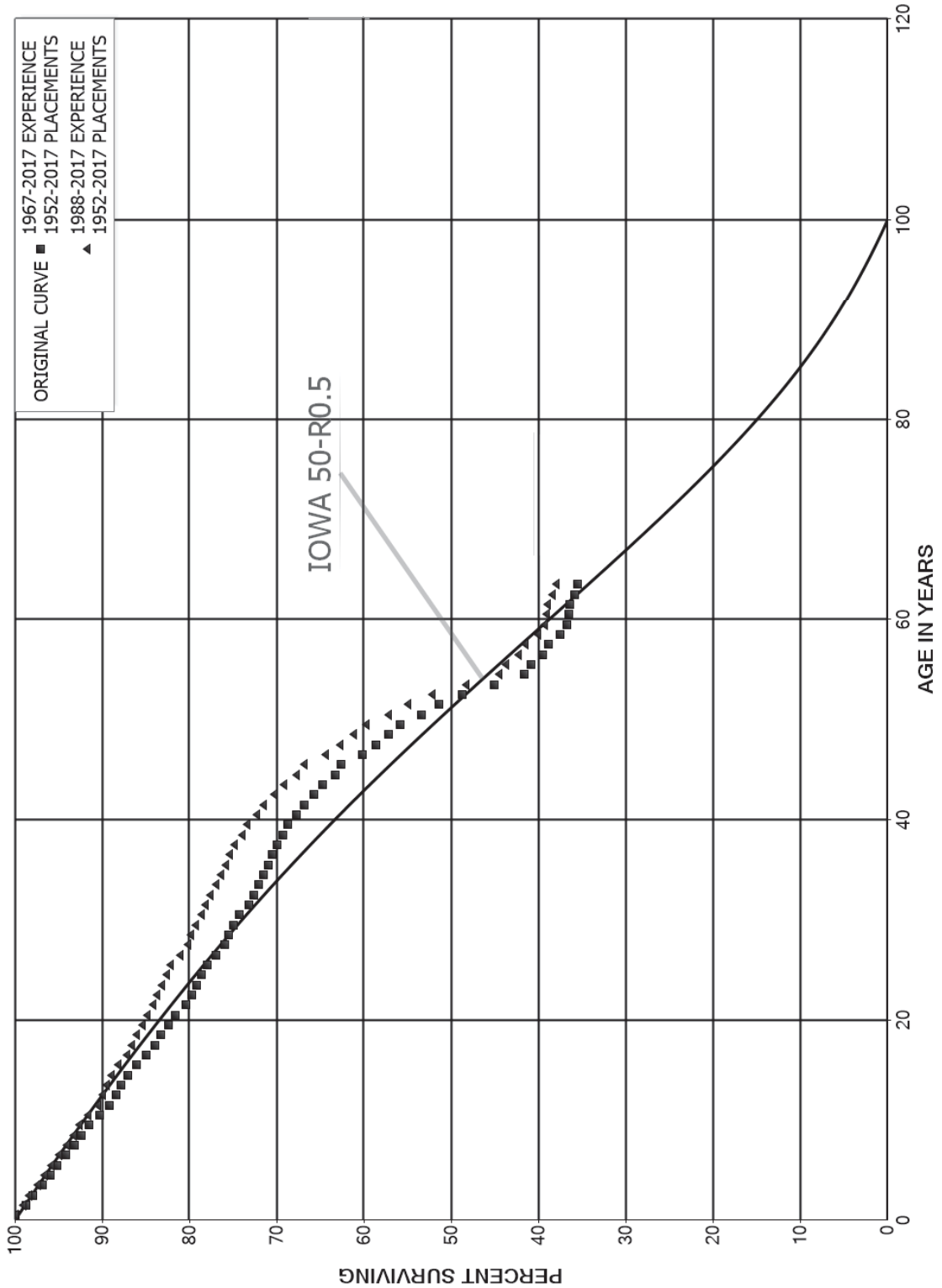
ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	303,236	6,277	0.0207	0.9793	53.98
40.5	265,813	3,856	0.0145	0.9855	52.86
41.5	230,218	2,486	0.0108	0.9892	52.09
42.5	200,200	3,540	0.0177	0.9823	51.53
43.5	177,186	2,807	0.0158	0.9842	50.62
44.5	156,904	2,845	0.0181	0.9819	49.82
45.5	136,323	2,038	0.0150	0.9850	48.91
46.5	114,118	2,332	0.0204	0.9796	48.18
47.5	92,284	2,497	0.0271	0.9729	47.20
48.5	75,813	3,290	0.0434	0.9566	45.92
49.5	59,854	2,307	0.0385	0.9615	43.93
50.5	46,089	2,593	0.0563	0.9437	42.24
51.5	32,679	2,487	0.0761	0.9239	39.86
52.5	22,217	2,615	0.1177	0.8823	36.82
53.5	11,088	388	0.0350	0.9650	32.49
54.5	2,844	154	0.0540	0.9460	31.35
55.5					29.66

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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,633,452	9,378	0.0010	0.9990	100.00
0.5	9,673,480	117,389	0.0121	0.9879	99.90
1.5	9,467,684	76,070	0.0080	0.9920	98.69
2.5	9,362,628	102,723	0.0110	0.9890	97.90
3.5	9,185,493	80,524	0.0088	0.9912	96.82
4.5	8,899,963	76,469	0.0086	0.9914	95.97
5.5	8,682,762	90,883	0.0105	0.9895	95.15
6.5	8,500,662	84,851	0.0100	0.9900	94.15
7.5	8,182,191	75,712	0.0093	0.9907	93.21
8.5	7,503,912	66,207	0.0088	0.9912	92.35
9.5	7,054,799	92,344	0.0131	0.9869	91.54
10.5	6,542,436	80,989	0.0124	0.9876	90.34
11.5	6,368,490	59,175	0.0093	0.9907	89.22
12.5	6,208,405	42,921	0.0069	0.9931	88.39
13.5	5,923,776	51,504	0.0087	0.9913	87.78
14.5	5,802,590	62,953	0.0108	0.9892	87.02
15.5	5,592,007	71,753	0.0128	0.9872	86.07
16.5	5,333,644	62,608	0.0117	0.9883	84.97
17.5	5,173,715	44,307	0.0086	0.9914	83.97
18.5	4,902,585	47,562	0.0097	0.9903	83.25
19.5	4,748,984	45,519	0.0096	0.9904	82.44
20.5	4,501,572	70,017	0.0156	0.9844	81.65
21.5	4,340,702	33,777	0.0078	0.9922	80.38
22.5	4,137,546	32,276	0.0078	0.9922	79.76
23.5	3,976,466	28,179	0.0071	0.9929	79.14
24.5	3,786,071	29,423	0.0078	0.9922	78.58
25.5	3,654,436	48,879	0.0134	0.9866	77.96
26.5	3,501,030	42,162	0.0120	0.9880	76.92
27.5	3,398,752	21,726	0.0064	0.9936	76.00
28.5	3,313,958	25,397	0.0077	0.9923	75.51
29.5	3,190,044	27,519	0.0086	0.9914	74.93
30.5	3,074,524	43,882	0.0143	0.9857	74.28
31.5	2,931,757	25,128	0.0086	0.9914	73.22
32.5	2,592,567	19,023	0.0073	0.9927	72.60
33.5	2,402,230	19,796	0.0082	0.9918	72.06
34.5	2,153,906	13,956	0.0065	0.9935	71.47
35.5	1,742,808	11,923	0.0068	0.9932	71.01
36.5	1,502,189	11,367	0.0076	0.9924	70.52
37.5	1,366,825	14,545	0.0106	0.9894	69.99
38.5	1,300,832	10,093	0.0078	0.9922	69.24

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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,181,740	17,719	0.0150	0.9850	68.71
40.5	997,662	11,909	0.0119	0.9881	67.68
41.5	867,938	14,145	0.0163	0.9837	66.87
42.5	817,946	12,569	0.0154	0.9846	65.78
43.5	783,939	17,463	0.0223	0.9777	64.77
44.5	728,420	8,625	0.0118	0.9882	63.32
45.5	707,344	26,573	0.0376	0.9624	62.57
46.5	664,677	17,364	0.0261	0.9739	60.22
47.5	631,823	15,503	0.0245	0.9755	58.65
48.5	583,502	13,796	0.0236	0.9764	57.21
49.5	533,248	23,153	0.0434	0.9566	55.86
50.5	478,698	18,344	0.0383	0.9617	53.43
51.5	371,931	18,892	0.0508	0.9492	51.39
52.5	310,687	23,335	0.0751	0.9249	48.78
53.5	234,664	18,305	0.0780	0.9220	45.11
54.5	177,816	3,145	0.0177	0.9823	41.59
55.5	143,184	4,736	0.0331	0.9669	40.86
56.5	127,148	2,145	0.0169	0.9831	39.51
57.5	122,061	4,239	0.0347	0.9653	38.84
58.5	113,708	2,422	0.0213	0.9787	37.49
59.5	110,101	571	0.0052	0.9948	36.69
60.5	108,821	455	0.0042	0.9958	36.50
61.5	104,567	1,330	0.0127	0.9873	36.35
62.5	103,237	1,195	0.0116	0.9884	35.89
63.5					35.47

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WYOMING PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,304,148	9,378	0.0015	0.9985	100.00
0.5	6,327,526	60,028	0.0095	0.9905	99.85
1.5	6,235,104	36,193	0.0058	0.9942	98.90
2.5	6,435,358	66,374	0.0103	0.9897	98.33
3.5	6,405,149	52,289	0.0082	0.9918	97.32
4.5	6,367,014	50,327	0.0079	0.9921	96.52
5.5	6,648,171	64,900	0.0098	0.9902	95.76
6.5	6,689,521	57,953	0.0087	0.9913	94.82
7.5	6,560,257	55,936	0.0085	0.9915	94.00
8.5	5,951,115	47,096	0.0079	0.9921	93.20
9.5	5,640,427	56,687	0.0101	0.9899	92.46
10.5	5,333,995	63,865	0.0120	0.9880	91.53
11.5	5,272,366	34,042	0.0065	0.9935	90.44
12.5	5,025,087	27,537	0.0055	0.9945	89.85
13.5	4,788,256	30,236	0.0063	0.9937	89.36
14.5	4,628,409	40,604	0.0088	0.9912	88.80
15.5	4,455,979	49,361	0.0111	0.9889	88.02
16.5	4,240,433	26,982	0.0064	0.9936	87.04
17.5	4,139,490	26,125	0.0063	0.9937	86.49
18.5	3,929,971	28,171	0.0072	0.9928	85.94
19.5	3,838,675	26,795	0.0070	0.9930	85.33
20.5	3,656,893	30,162	0.0082	0.9918	84.73
21.5	3,641,417	15,987	0.0044	0.9956	84.03
22.5	3,510,375	24,713	0.0070	0.9930	83.66
23.5	3,442,789	22,449	0.0065	0.9935	83.07
24.5	3,337,763	21,060	0.0063	0.9937	82.53
25.5	3,297,559	44,728	0.0136	0.9864	82.01
26.5	3,173,964	31,874	0.0100	0.9900	80.90
27.5	3,142,683	15,914	0.0051	0.9949	80.09
28.5	3,071,686	20,767	0.0068	0.9932	79.68
29.5	2,957,589	22,424	0.0076	0.9924	79.14
30.5	2,860,230	17,691	0.0062	0.9938	78.54
31.5	2,754,185	20,127	0.0073	0.9927	78.06
32.5	2,427,233	19,023	0.0078	0.9922	77.49
33.5	2,394,482	19,781	0.0083	0.9917	76.88
34.5	2,146,173	13,447	0.0063	0.9937	76.24
35.5	1,742,808	11,923	0.0068	0.9932	75.77
36.5	1,502,189	11,367	0.0076	0.9924	75.25
37.5	1,366,825	14,545	0.0106	0.9894	74.68
38.5	1,300,832	10,093	0.0078	0.9922	73.88

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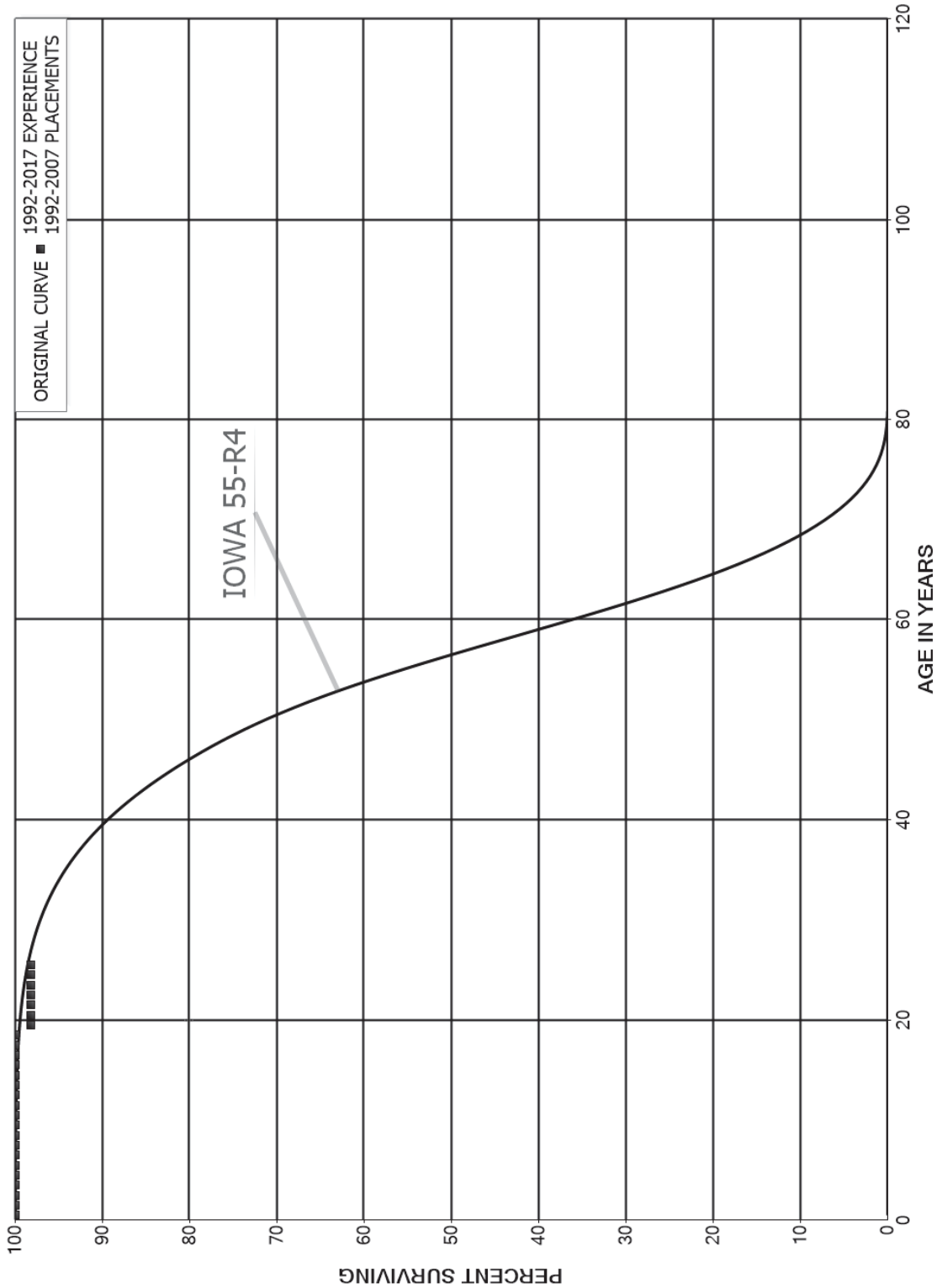
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,181,740	17,719	0.0150	0.9850	73.31
40.5	997,662	11,909	0.0119	0.9881	72.21
41.5	867,938	14,145	0.0163	0.9837	71.35
42.5	817,946	12,569	0.0154	0.9846	70.19
43.5	783,939	17,463	0.0223	0.9777	69.11
44.5	728,420	8,625	0.0118	0.9882	67.57
45.5	707,344	26,573	0.0376	0.9624	66.77
46.5	664,677	17,364	0.0261	0.9739	64.26
47.5	631,823	15,503	0.0245	0.9755	62.58
48.5	583,502	13,796	0.0236	0.9764	61.05
49.5	533,248	23,153	0.0434	0.9566	59.60
50.5	478,698	18,344	0.0383	0.9617	57.02
51.5	371,931	18,892	0.0508	0.9492	54.83
52.5	310,687	23,335	0.0751	0.9249	52.05
53.5	234,664	18,305	0.0780	0.9220	48.14
54.5	177,816	3,145	0.0177	0.9823	44.38
55.5	143,184	4,736	0.0331	0.9669	43.60
56.5	127,148	2,145	0.0169	0.9831	42.15
57.5	122,061	4,239	0.0347	0.9653	41.44
58.5	113,708	2,422	0.0213	0.9787	40.00
59.5	110,101	571	0.0052	0.9948	39.15
60.5	108,821	455	0.0042	0.9958	38.95
61.5	104,567	1,330	0.0127	0.9873	38.79
62.5	103,237	1,195	0.0116	0.9884	38.29
63.5					37.85

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ACCOUNT 389.2 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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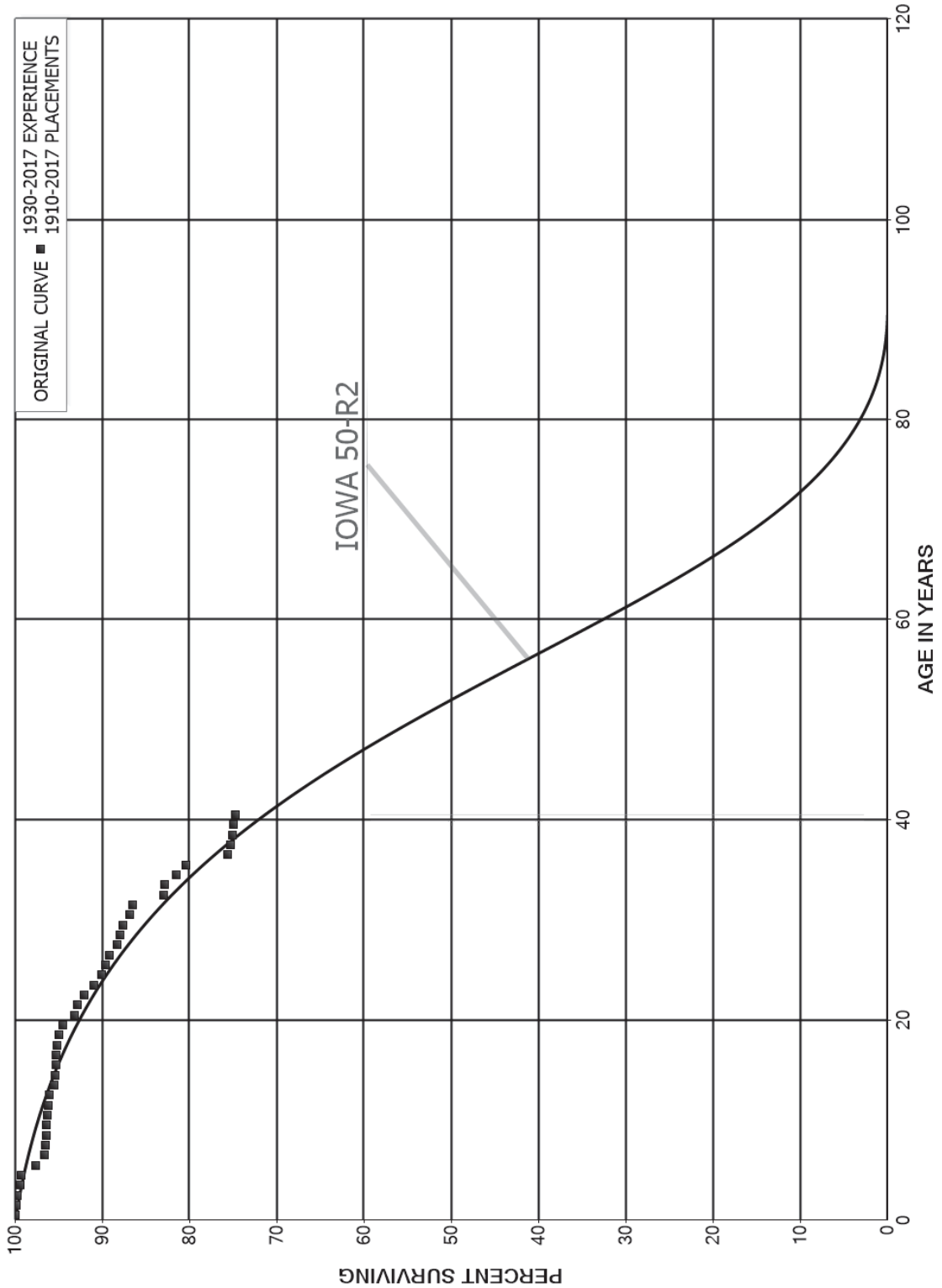
ACCOUNT 389.2 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2007 EXPERIENCE BAND 1992-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,342		0.0000	1.0000	100.00
0.5	74,342		0.0000	1.0000	100.00
1.5	74,342		0.0000	1.0000	100.00
2.5	74,342		0.0000	1.0000	100.00
3.5	74,342		0.0000	1.0000	100.00
4.5	74,342		0.0000	1.0000	100.00
5.5	74,342		0.0000	1.0000	100.00
6.5	74,342		0.0000	1.0000	100.00
7.5	74,342		0.0000	1.0000	100.00
8.5	74,342		0.0000	1.0000	100.00
9.5	74,342		0.0000	1.0000	100.00
10.5	23,404		0.0000	1.0000	100.00
11.5	1,496		0.0000	1.0000	100.00
12.5	1,496		0.0000	1.0000	100.00
13.5	1,496		0.0000	1.0000	100.00
14.5	1,496		0.0000	1.0000	100.00
15.5	1,496		0.0000	1.0000	100.00
16.5	1,496		0.0000	1.0000	100.00
17.5	1,496		0.0000	1.0000	100.00
18.5	1,496	27	0.0181	0.9819	100.00
19.5	1,469		0.0000	1.0000	98.19
20.5	1,469		0.0000	1.0000	98.19
21.5	1,469		0.0000	1.0000	98.19
22.5	1,469		0.0000	1.0000	98.19
23.5	1,469		0.0000	1.0000	98.19
24.5	1,052		0.0000	1.0000	98.19
25.5					98.19

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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2017 EXPERIENCE BAND 1930-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,989,094	50	0.0000	1.0000	100.00
0.5	16,594,956	28,829	0.0017	0.9983	100.00
1.5	16,024,316	9,495	0.0006	0.9994	99.83
2.5	15,607,587	51,035	0.0033	0.9967	99.77
3.5	15,253,405	26,954	0.0018	0.9982	99.44
4.5	14,552,107	244,121	0.0168	0.9832	99.26
5.5	13,285,875	134,079	0.0101	0.9899	97.60
6.5	10,695,520	15,666	0.0015	0.9985	96.61
7.5	10,203,372	3,079	0.0003	0.9997	96.47
8.5	10,031,786	4,246	0.0004	0.9996	96.44
9.5	9,798,396	7,784	0.0008	0.9992	96.40
10.5	9,661,839	10,314	0.0011	0.9989	96.33
11.5	8,914,389	12,961	0.0015	0.9985	96.22
12.5	8,593,720	53,852	0.0063	0.9937	96.08
13.5	8,382,675	5,285	0.0006	0.9994	95.48
14.5	8,208,453	7,827	0.0010	0.9990	95.42
15.5	8,133,154	4,858	0.0006	0.9994	95.33
16.5	8,016,178	6,606	0.0008	0.9992	95.27
17.5	7,852,840	20,131	0.0026	0.9974	95.20
18.5	7,714,484	32,252	0.0042	0.9958	94.95
19.5	7,331,890	106,783	0.0146	0.9854	94.55
20.5	6,524,851	21,732	0.0033	0.9967	93.18
21.5	6,267,580	56,275	0.0090	0.9910	92.87
22.5	5,727,722	65,115	0.0114	0.9886	92.03
23.5	5,324,540	54,270	0.0102	0.9898	90.99
24.5	5,044,595	24,808	0.0049	0.9951	90.06
25.5	4,730,542	21,415	0.0045	0.9955	89.62
26.5	4,301,783	43,373	0.0101	0.9899	89.21
27.5	3,204,329	13,560	0.0042	0.9958	88.31
28.5	3,049,536	11,687	0.0038	0.9962	87.94
29.5	2,781,681	24,193	0.0087	0.9913	87.60
30.5	2,328,350	9,732	0.0042	0.9958	86.84
31.5	2,032,150	83,201	0.0409	0.9591	86.48
32.5	1,771,844	2,447	0.0014	0.9986	82.94
33.5	1,115,651	17,887	0.0160	0.9840	82.82
34.5	1,082,889	14,985	0.0138	0.9862	81.49
35.5	462,598	27,273	0.0590	0.9410	80.37
36.5	196,004	799	0.0041	0.9959	75.63
37.5	177,516	559	0.0031	0.9969	75.32
38.5	124,501	262	0.0021	0.9979	75.08

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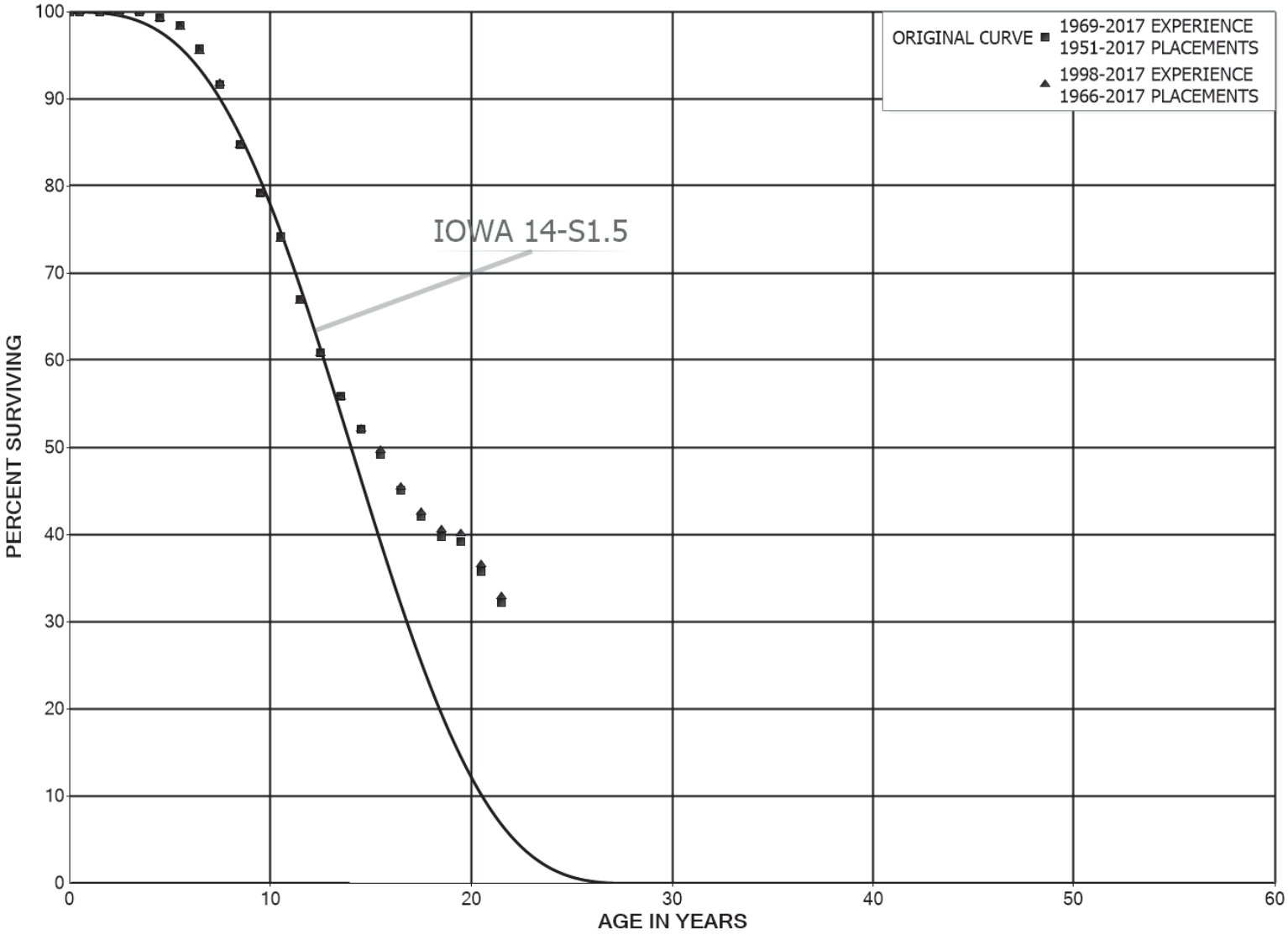
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2017 EXPERIENCE BAND 1930-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	124,239	416	0.0033	0.9967	74.92
40.5	120,906	179	0.0015	0.9985	74.67
41.5	120,726	1,051	0.0087	0.9913	74.56
42.5	110,586	30	0.0003	0.9997	73.91
43.5	107,994	623	0.0058	0.9942	73.89
44.5	107,371		0.0000	1.0000	73.47
45.5	107,371		0.0000	1.0000	73.47
46.5	107,371		0.0000	1.0000	73.47
47.5	102,140	1,800	0.0176	0.9824	73.47
48.5	69,365	3,278	0.0473	0.9527	72.17
49.5	64,859		0.0000	1.0000	68.76
50.5	63,856		0.0000	1.0000	68.76
51.5	62,327	7,104	0.1140	0.8860	68.76
52.5	50,096	85	0.0017	0.9983	60.92
53.5	50,011	69	0.0014	0.9986	60.82
54.5	14,873		0.0000	1.0000	60.74
55.5	14,873	53	0.0036	0.9964	60.74
56.5	14,820		0.0000	1.0000	60.52
57.5	13,672		0.0000	1.0000	60.52
58.5	10,408	10,408	1.0000		60.52
59.5					

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ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1969-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,777,231	1	0.0000	1.0000	100.00
0.5	7,925,532		0.0000	1.0000	100.00
1.5	7,674,505	1	0.0000	1.0000	100.00
2.5	7,178,935	4,631	0.0006	0.9994	100.00
3.5	7,041,271	48,550	0.0069	0.9931	99.94
4.5	6,999,462	63,464	0.0091	0.9909	99.25
5.5	6,876,563	180,598	0.0263	0.9737	98.35
6.5	6,606,842	284,698	0.0431	0.9569	95.76
7.5	6,294,022	472,157	0.0750	0.9250	91.64
8.5	5,467,582	361,907	0.0662	0.9338	84.76
9.5	4,789,046	299,935	0.0626	0.9374	79.15
10.5	4,465,997	434,382	0.0973	0.9027	74.19
11.5	3,574,090	325,394	0.0910	0.9090	66.98
12.5	2,609,720	215,658	0.0826	0.9174	60.88
13.5	2,049,487	140,308	0.0685	0.9315	55.85
14.5	1,617,231	88,695	0.0548	0.9452	52.03
15.5	1,190,317	98,891	0.0831	0.9169	49.17
16.5	978,668	66,436	0.0679	0.9321	45.09
17.5	870,718	47,795	0.0549	0.9451	42.03
18.5	743,813	9,495	0.0128	0.9872	39.72
19.5	734,318	64,692	0.0881	0.9119	39.21
20.5	584,959	58,086	0.0993	0.9007	35.76
21.5	449,706	38,928	0.0866	0.9134	32.21
22.5	371,076	17,686	0.0477	0.9523	29.42
23.5	234,501		0.0000	1.0000	28.02
24.5	131,025		0.0000	1.0000	28.02
25.5	104,507	13,322	0.1275	0.8725	28.02
26.5	39,012		0.0000	1.0000	24.45
27.5	34,447		0.0000	1.0000	24.45
28.5	34,447		0.0000	1.0000	24.45
29.5	34,447		0.0000	1.0000	24.45
30.5	34,447		0.0000	1.0000	24.45
31.5	11,772		0.0000	1.0000	24.45
32.5	11,772		0.0000	1.0000	24.45
33.5	11,772		0.0000	1.0000	24.45
34.5	700		0.0000	1.0000	24.45
35.5	700		0.0000	1.0000	24.45
36.5	700		0.0000	1.0000	24.45
37.5	700		0.0000	1.0000	24.45
38.5	700		0.0000	1.0000	24.45

PACIFICORP
WYOMING PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1969-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	700		0.0000	1.0000	24.45
40.5	700		0.0000	1.0000	24.45
41.5	700		0.0000	1.0000	24.45
42.5	700		0.0000	1.0000	24.45
43.5	700		0.0000	1.0000	24.45
44.5	700		0.0000	1.0000	24.45
45.5	700		0.0000	1.0000	24.45
46.5	700		0.0000	1.0000	24.45
47.5	700		0.0000	1.0000	24.45
48.5	700		0.0000	1.0000	24.45
49.5	700		0.0000	1.0000	24.45
50.5	700	700	1.0000		24.45
51.5					

PACIFICORP
WYOMING PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,282,267		0.0000	1.0000	100.00
0.5	5,686,071		0.0000	1.0000	100.00
1.5	5,710,701		0.0000	1.0000	100.00
2.5	5,553,439		0.0000	1.0000	100.00
3.5	5,902,570	48,549	0.0082	0.9918	100.00
4.5	6,228,642	63,463	0.0102	0.9898	99.18
5.5	6,324,394	180,598	0.0286	0.9714	98.17
6.5	6,236,969	238,407	0.0382	0.9618	95.36
7.5	5,997,529	465,991	0.0777	0.9223	91.72
8.5	5,233,150	344,110	0.0658	0.9342	84.59
9.5	4,580,123	299,935	0.0655	0.9345	79.03
10.5	4,261,210	409,802	0.0962	0.9038	73.85
11.5	3,416,557	309,463	0.0906	0.9094	66.75
12.5	2,494,893	206,775	0.0829	0.9171	60.71
13.5	1,962,641	127,567	0.0650	0.9350	55.67
14.5	1,566,353	74,450	0.0475	0.9525	52.06
15.5	1,166,520	98,891	0.0848	0.9152	49.58
16.5	958,203	60,489	0.0631	0.9369	45.38
17.5	852,948	40,370	0.0473	0.9527	42.51
18.5	733,468	6,965	0.0095	0.9905	40.50
19.5	726,503	64,692	0.0890	0.9110	40.12
20.5	577,144	58,086	0.1006	0.8994	36.54
21.5	441,891	31,813	0.0720	0.9280	32.87
22.5	370,376	17,686	0.0478	0.9522	30.50
23.5	233,801		0.0000	1.0000	29.04
24.5	130,325		0.0000	1.0000	29.04
25.5	103,807	13,322	0.1283	0.8717	29.04
26.5	38,312		0.0000	1.0000	25.32
27.5	33,747		0.0000	1.0000	25.32
28.5	33,747		0.0000	1.0000	25.32
29.5	33,747		0.0000	1.0000	25.32
30.5	33,747		0.0000	1.0000	25.32
31.5	11,772		0.0000	1.0000	25.32
32.5	11,772		0.0000	1.0000	25.32
33.5	11,772		0.0000	1.0000	25.32
34.5	700		0.0000	1.0000	25.32
35.5	700		0.0000	1.0000	25.32
36.5	700		0.0000	1.0000	25.32
37.5	700		0.0000	1.0000	25.32
38.5	700		0.0000	1.0000	25.32

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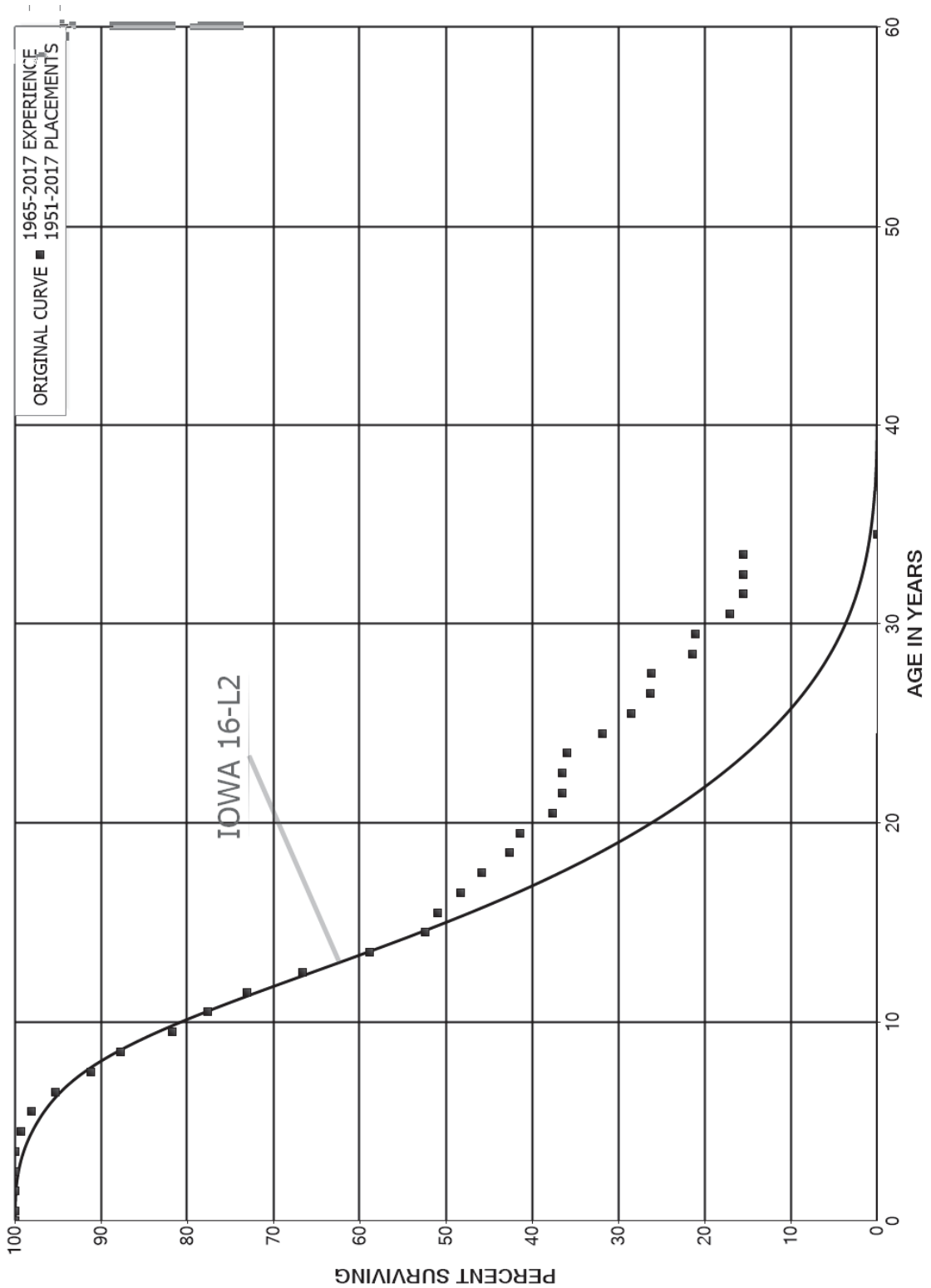
ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	700		0.0000	1.0000	25.32
40.5	700		0.0000	1.0000	25.32
41.5	700		0.0000	1.0000	25.32
42.5	700		0.0000	1.0000	25.32
43.5	700		0.0000	1.0000	25.32
44.5	700		0.0000	1.0000	25.32
45.5	700		0.0000	1.0000	25.32
46.5	700		0.0000	1.0000	25.32
47.5	700		0.0000	1.0000	25.32
48.5	700		0.0000	1.0000	25.32
49.5	700		0.0000	1.0000	25.32
50.5	700	700	1.0000		25.32
51.5					

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WYOMING PROPERTY
ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
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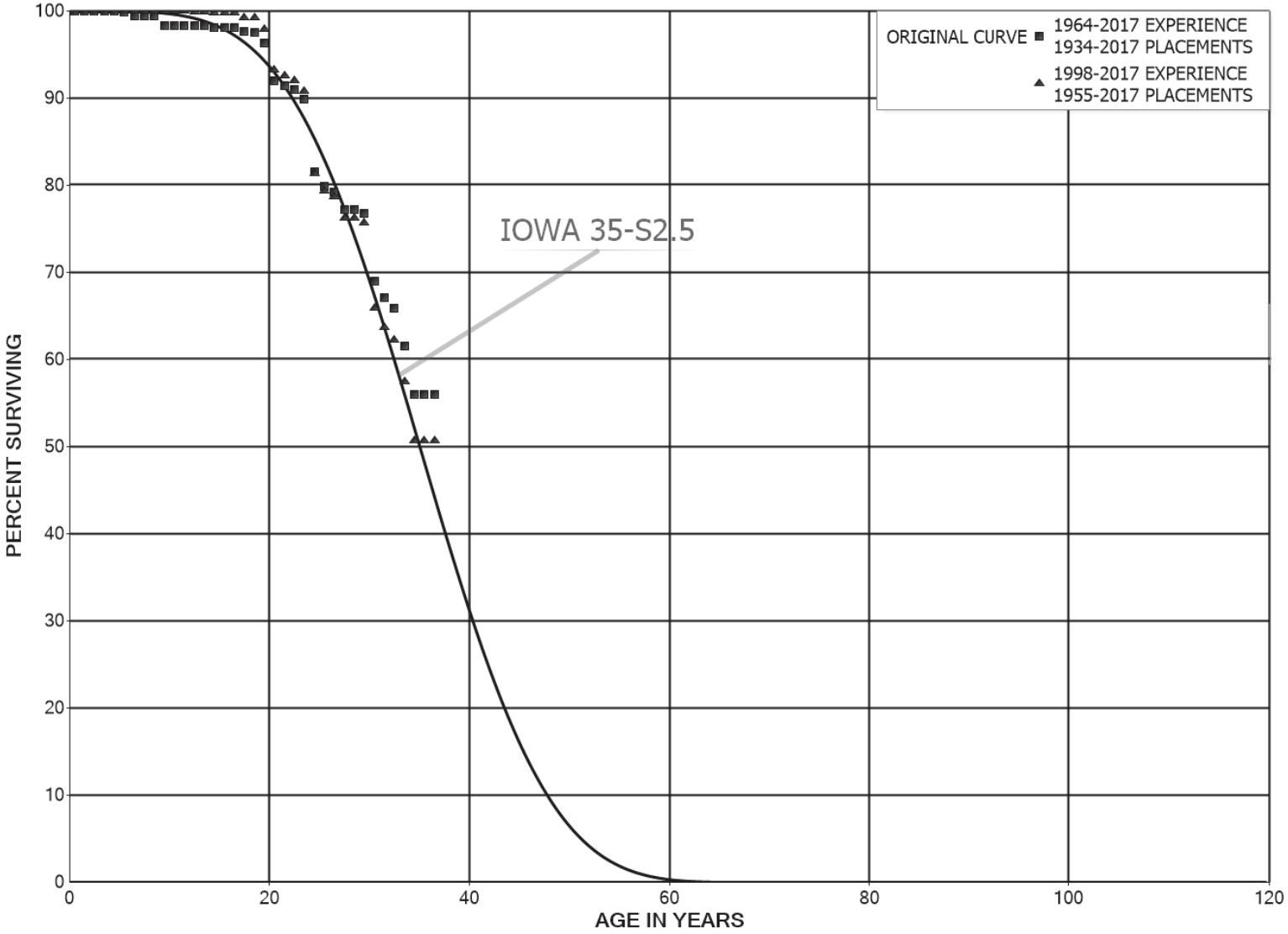
ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1965-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,697,325		0.0000	1.0000	100.00
0.5	9,973,047		0.0000	1.0000	100.00
1.5	9,605,049		0.0000	1.0000	100.00
2.5	9,305,302	105	0.0000	1.0000	100.00
3.5	9,295,191	64,341	0.0069	0.9931	100.00
4.5	8,959,846	107,796	0.0120	0.9880	99.31
5.5	8,753,548	247,423	0.0283	0.9717	98.11
6.5	8,333,133	360,877	0.0433	0.9567	95.34
7.5	7,913,126	302,260	0.0382	0.9618	91.21
8.5	6,499,375	441,078	0.0679	0.9321	87.73
9.5	5,690,513	286,148	0.0503	0.9497	81.77
10.5	5,334,269	316,426	0.0593	0.9407	77.66
11.5	4,294,273	375,939	0.0875	0.9125	73.05
12.5	2,998,833	350,199	0.1168	0.8832	66.66
13.5	2,259,263	250,353	0.1108	0.8892	58.87
14.5	1,977,429	53,879	0.0272	0.9728	52.35
15.5	1,581,812	81,755	0.0517	0.9483	50.92
16.5	1,359,706	69,554	0.0512	0.9488	48.29
17.5	1,122,900	77,750	0.0692	0.9308	45.82
18.5	999,298	29,658	0.0297	0.9703	42.65
19.5	969,640	89,386	0.0922	0.9078	41.38
20.5	753,332	21,454	0.0285	0.9715	37.57
21.5	705,096		0.0000	1.0000	36.50
22.5	649,699	9,485	0.0146	0.9854	36.50
23.5	617,701	70,218	0.1137	0.8863	35.97
24.5	351,267	37,001	0.1053	0.8947	31.88
25.5	251,532	20,178	0.0802	0.9198	28.52
26.5	192,907	29	0.0001	0.9999	26.23
27.5	174,983	32,384	0.1851	0.8149	26.23
28.5	126,822	1,865	0.0147	0.9853	21.37
29.5	124,957	23,830	0.1907	0.8093	21.06
30.5	64,192	5,728	0.0892	0.9108	17.04
31.5	58,464		0.0000	1.0000	15.52
32.5	24,395		0.0000	1.0000	15.52
33.5	24,395	24,395	1.0000		15.52
34.5					

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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2017 EXPERIENCE BAND 1964-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,059,742		0.0000	1.0000	100.00
0.5	3,948,875		0.0000	1.0000	100.00
1.5	3,958,783		0.0000	1.0000	100.00
2.5	3,405,432	1,549	0.0005	0.9995	100.00
3.5	3,391,808	1,558	0.0005	0.9995	99.95
4.5	3,294,115	2,599	0.0008	0.9992	99.91
5.5	3,272,314	14,750	0.0045	0.9955	99.83
6.5	3,021,029		0.0000	1.0000	99.38
7.5	2,995,032		0.0000	1.0000	99.38
8.5	2,974,606	31,688	0.0107	0.9893	99.38
9.5	2,648,839		0.0000	1.0000	98.32
10.5	2,283,447	915	0.0004	0.9996	98.32
11.5	2,022,721	827	0.0004	0.9996	98.28
12.5	1,963,218		0.0000	1.0000	98.24
13.5	1,918,229	2,636	0.0014	0.9986	98.24
14.5	1,875,593	291	0.0002	0.9998	98.11
15.5	1,834,349	982	0.0005	0.9995	98.09
16.5	1,831,998	8,633	0.0047	0.9953	98.04
17.5	1,808,934	672	0.0004	0.9996	97.58
18.5	1,792,204	22,742	0.0127	0.9873	97.54
19.5	1,670,173	75,266	0.0451	0.9549	96.30
20.5	1,497,429	8,754	0.0058	0.9942	91.96
21.5	1,448,351	8,410	0.0058	0.9942	91.43
22.5	948,785	11,524	0.0121	0.9879	90.89
23.5	766,647	71,055	0.0927	0.9073	89.79
24.5	577,191	11,739	0.0203	0.9797	81.47
25.5	400,244	3,002	0.0075	0.9925	79.81
26.5	340,420	8,750	0.0257	0.9743	79.21
27.5	283,002		0.0000	1.0000	77.18
28.5	259,329	1,350	0.0052	0.9948	77.18
29.5	245,702	25,221	0.1026	0.8974	76.78
30.5	216,437	5,739	0.0265	0.9735	68.89
31.5	205,271	3,772	0.0184	0.9816	67.07
32.5	188,791	12,380	0.0656	0.9344	65.83
33.5	148,093	13,428	0.0907	0.9093	61.52
34.5	121,861		0.0000	1.0000	55.94
35.5	103,759		0.0000	1.0000	55.94
36.5	99,227	777	0.0078	0.9922	55.94
37.5	80,150	1,033	0.0129	0.9871	55.50
38.5	78,967		0.0000	1.0000	54.79

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WYOMING PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2017 EXPERIENCE BAND 1964-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	73,771	4,370	0.0592	0.9408	54.79
40.5	65,534		0.0000	1.0000	51.54
41.5	61,038	1,886	0.0309	0.9691	51.54
42.5	59,153	1,853	0.0313	0.9687	49.95
43.5	50,810		0.0000	1.0000	48.38
44.5	50,810	689	0.0136	0.9864	48.38
45.5	47,145	756	0.0160	0.9840	47.73
46.5	43,072	404	0.0094	0.9906	46.96
47.5	40,006		0.0000	1.0000	46.52
48.5	40,006		0.0000	1.0000	46.52
49.5	40,006		0.0000	1.0000	46.52
50.5	33,966	2,088	0.0615	0.9385	46.52
51.5	25,538		0.0000	1.0000	43.66
52.5	25,538		0.0000	1.0000	43.66
53.5	21,021		0.0000	1.0000	43.66
54.5	15,374		0.0000	1.0000	43.66
55.5	10,824		0.0000	1.0000	43.66
56.5	10,824		0.0000	1.0000	43.66
57.5	5,961		0.0000	1.0000	43.66
58.5	5,961		0.0000	1.0000	43.66
59.5					43.66

PACIFICORP
WYOMING PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,338,533		0.0000	1.0000	100.00
0.5	2,319,498		0.0000	1.0000	100.00
1.5	2,358,805		0.0000	1.0000	100.00
2.5	2,297,137		0.0000	1.0000	100.00
3.5	2,448,928	1,558	0.0006	0.9994	100.00
4.5	2,465,857		0.0000	1.0000	99.94
5.5	2,605,903		0.0000	1.0000	99.94
6.5	2,426,190		0.0000	1.0000	99.94
7.5	2,453,034		0.0000	1.0000	99.94
8.5	2,455,121		0.0000	1.0000	99.94
9.5	2,177,752		0.0000	1.0000	99.94
10.5	1,818,012		0.0000	1.0000	99.94
11.5	1,638,894	827	0.0005	0.9995	99.94
12.5	1,593,809		0.0000	1.0000	99.89
13.5	1,585,771	2,636	0.0017	0.9983	99.89
14.5	1,634,279		0.0000	1.0000	99.72
15.5	1,653,019	725	0.0004	0.9996	99.72
16.5	1,664,132	8,633	0.0052	0.9948	99.68
17.5	1,672,465	653	0.0004	0.9996	99.16
18.5	1,655,904	21,209	0.0128	0.9872	99.12
19.5	1,559,644	75,266	0.0483	0.9517	97.85
20.5	1,390,766	8,675	0.0062	0.9938	93.13
21.5	1,346,263	8,410	0.0062	0.9938	92.55
22.5	855,606	11,524	0.0135	0.9865	91.97
23.5	679,957	71,055	0.1045	0.8955	90.73
24.5	490,502	11,715	0.0239	0.9761	81.25
25.5	327,117	3,002	0.0092	0.9908	79.31
26.5	281,926	8,750	0.0310	0.9690	78.58
27.5	230,941		0.0000	1.0000	76.14
28.5	207,269	1,350	0.0065	0.9935	76.14
29.5	193,616	25,221	0.1303	0.8697	75.65
30.5	170,391	5,739	0.0337	0.9663	65.79
31.5	165,565	3,772	0.0228	0.9772	63.58
32.5	149,085	11,316	0.0759	0.9241	62.13
33.5	113,968	13,428	0.1178	0.8822	57.41
34.5	93,382		0.0000	1.0000	50.65
35.5	86,117		0.0000	1.0000	50.65
36.5	81,585	751	0.0092	0.9908	50.65
37.5	69,282		0.0000	1.0000	50.18
38.5	71,846		0.0000	1.0000	50.18

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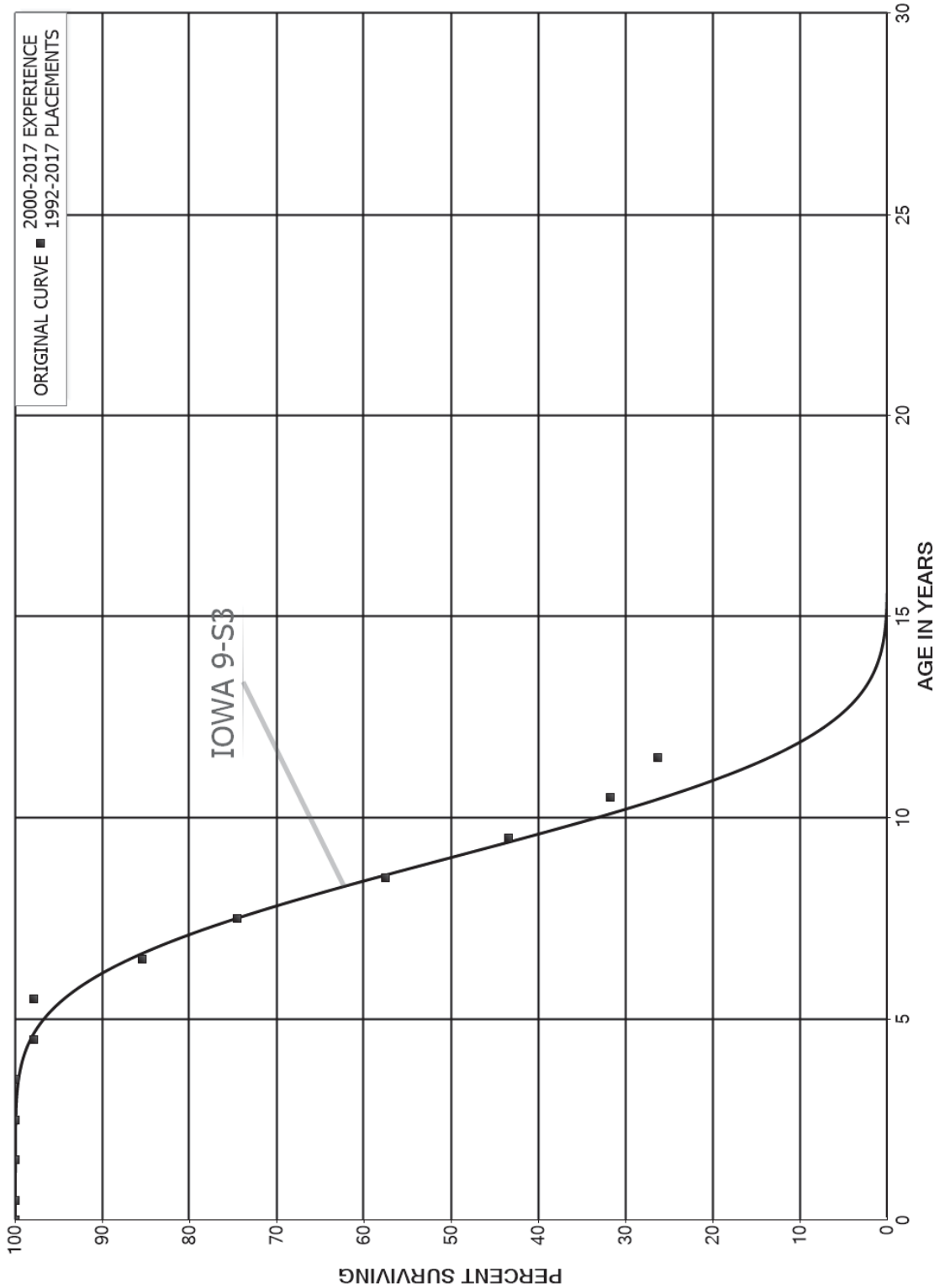
ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	72,611	4,370	0.0602	0.9398	50.18
40.5	64,374		0.0000	1.0000	47.16
41.5	59,879	1,886	0.0315	0.9685	47.16
42.5	59,153	1,853	0.0313	0.9687	45.68
43.5	50,810		0.0000	1.0000	44.24
44.5	50,810	689	0.0136	0.9864	44.24
45.5	47,145	756	0.0160	0.9840	43.65
46.5	43,072	404	0.0094	0.9906	42.94
47.5	40,006		0.0000	1.0000	42.54
48.5	40,006		0.0000	1.0000	42.54
49.5	40,006		0.0000	1.0000	42.54
50.5	33,966	2,088	0.0615	0.9385	42.54
51.5	25,538		0.0000	1.0000	39.93
52.5	25,538		0.0000	1.0000	39.93
53.5	21,021		0.0000	1.0000	39.93
54.5	15,374		0.0000	1.0000	39.93
55.5	10,824		0.0000	1.0000	39.93
56.5	10,824		0.0000	1.0000	39.93
57.5	5,961		0.0000	1.0000	39.93
58.5	5,961		0.0000	1.0000	39.93
59.5					39.93

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ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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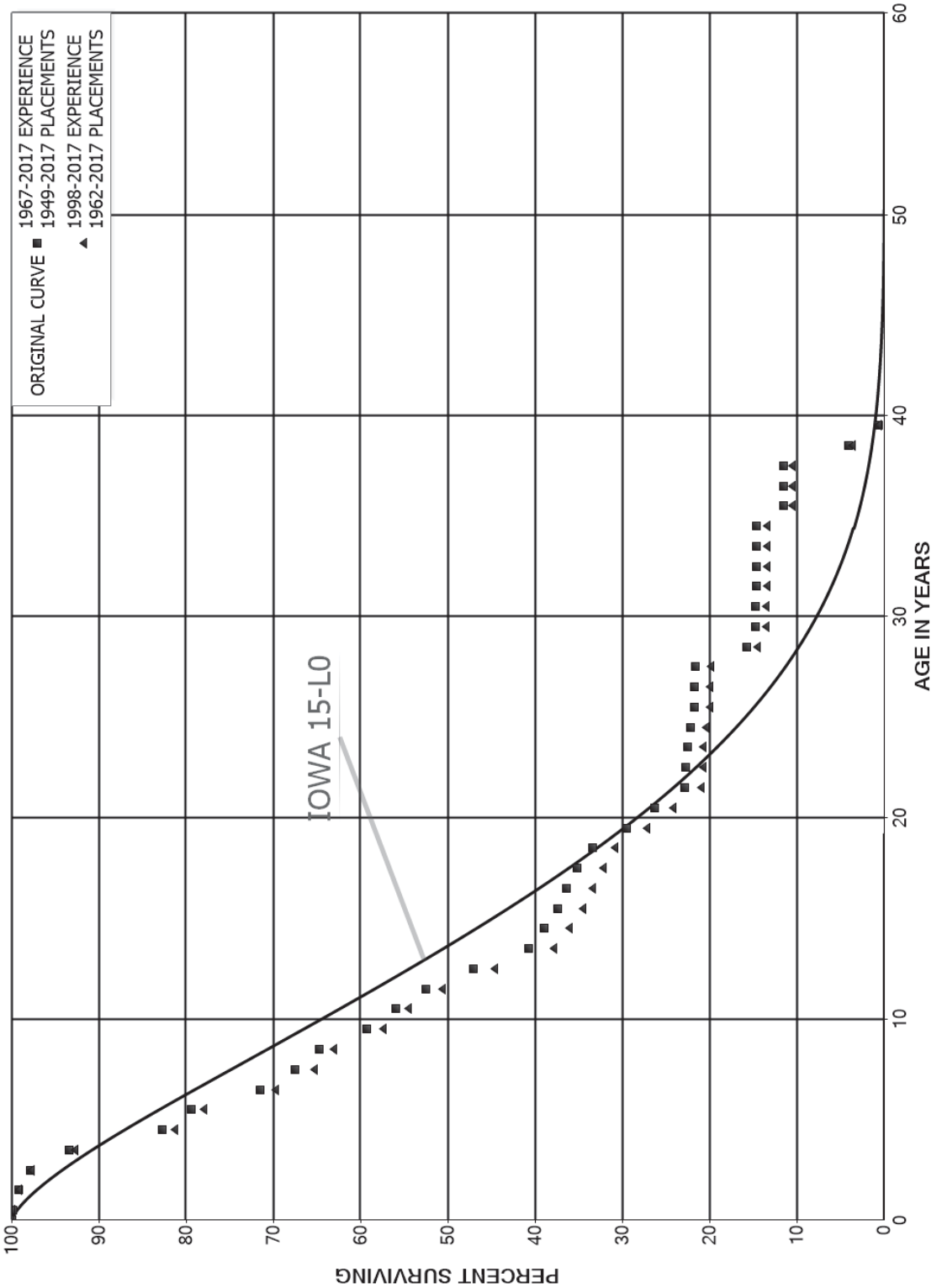
ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2017 EXPERIENCE BAND 2000-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,325,197		0.0000	1.0000	100.00
0.5	5,294,355		0.0000	1.0000	100.00
1.5	5,294,355		0.0000	1.0000	100.00
2.5	4,181,483		0.0000	1.0000	100.00
3.5	4,213,691	89,843	0.0213	0.9787	100.00
4.5	4,183,804		0.0000	1.0000	97.87
5.5	3,881,934	494,963	0.1275	0.8725	97.87
6.5	2,279,592	290,824	0.1276	0.8724	85.39
7.5	2,135,096	486,628	0.2279	0.7721	74.50
8.5	1,519,573	374,445	0.2464	0.7536	57.52
9.5	1,145,129	306,003	0.2672	0.7328	43.34
10.5	732,883	125,850	0.1717	0.8283	31.76
11.5	496,814		0.0000	1.0000	26.31
12.5	301,643		0.0000	1.0000	26.31
13.5	301,643		0.0000	1.0000	26.31
14.5	301,643		0.0000	1.0000	26.31
15.5	133,294		0.0000	1.0000	26.31
16.5	133,294		0.0000	1.0000	26.31
17.5	58,129		0.0000	1.0000	26.31
18.5	58,129	58,129	1.0000		26.31
19.5					

PACIFICORP
WYOMING PROPERTY
ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
WYOMING PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,158,919	117,261	0.0016	0.9984	100.00
0.5	67,744,128	449,868	0.0066	0.9934	99.84
1.5	63,891,274	838,925	0.0131	0.9869	99.18
2.5	60,997,617	2,796,533	0.0458	0.9542	97.88
3.5	55,653,059	6,382,934	0.1147	0.8853	93.39
4.5	48,886,842	1,948,650	0.0399	0.9601	82.68
5.5	42,679,735	4,229,558	0.0991	0.9009	79.38
6.5	34,817,122	1,969,887	0.0566	0.9434	71.52
7.5	32,353,969	1,342,172	0.0415	0.9585	67.47
8.5	30,334,008	2,534,842	0.0836	0.9164	64.67
9.5	25,614,163	1,413,303	0.0552	0.9448	59.27
10.5	22,788,658	1,429,666	0.0627	0.9373	56.00
11.5	19,857,975	2,043,371	0.1029	0.8971	52.48
12.5	16,510,414	2,225,082	0.1348	0.8652	47.08
13.5	12,358,383	527,041	0.0426	0.9574	40.74
14.5	10,861,404	438,808	0.0404	0.9596	39.00
15.5	9,309,103	260,203	0.0280	0.9720	37.42
16.5	8,560,312	292,091	0.0341	0.9659	36.38
17.5	7,814,701	399,077	0.0511	0.9489	35.14
18.5	7,240,611	825,099	0.1140	0.8860	33.34
19.5	5,815,037	640,314	0.1101	0.8899	29.54
20.5	4,833,022	631,168	0.1306	0.8694	26.29
21.5	3,744,415	28,367	0.0076	0.9924	22.86
22.5	3,534,872	20,965	0.0059	0.9941	22.68
23.5	2,958,596	47,720	0.0161	0.9839	22.55
24.5	2,783,477	53,334	0.0192	0.9808	22.19
25.5	1,899,940		0.0000	1.0000	21.76
26.5	1,832,803	9,804	0.0053	0.9947	21.76
27.5	1,726,703	469,064	0.2717	0.7283	21.64
28.5	1,245,269	86,326	0.0693	0.9307	15.76
29.5	1,155,279		0.0000	1.0000	14.67
30.5	1,075,234	4,004	0.0037	0.9963	14.67
31.5	1,060,012		0.0000	1.0000	14.62
32.5	983,459		0.0000	1.0000	14.62
33.5	632,800		0.0000	1.0000	14.62
34.5	632,800	136,591	0.2159	0.7841	14.62
35.5	496,209		0.0000	1.0000	11.46
36.5	401,609		0.0000	1.0000	11.46
37.5	375,681	243,542	0.6483	0.3517	11.46
38.5	132,139	110,736	0.8380	0.1620	4.03

PACIFICORP
WYOMING PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,403		0.0000	1.0000	0.65
40.5	21,403		0.0000	1.0000	0.65
41.5	21,403	11,039	0.5158	0.4842	0.65
42.5	10,364		0.0000	1.0000	0.32
43.5	10,364	2,830	0.2731	0.7269	0.32
44.5	7,534	2,500	0.3318	0.6682	0.23
45.5	5,034		0.0000	1.0000	0.15
46.5	5,034		0.0000	1.0000	0.15
47.5	5,034		0.0000	1.0000	0.15
48.5	5,034		0.0000	1.0000	0.15
49.5	5,034		0.0000	1.0000	0.15
50.5	5,034		0.0000	1.0000	0.15
51.5	5,034		0.0000	1.0000	0.15
52.5	5,034		0.0000	1.0000	0.15
53.5	5,034		0.0000	1.0000	0.15
54.5	5,034		0.0000	1.0000	0.15
55.5					0.15

PACIFICORP
WYOMING PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	56,087,424	117,261	0.0021	0.9979	100.00
0.5	50,787,699	386,652	0.0076	0.9924	99.79
1.5	48,303,259	706,147	0.0146	0.9854	99.03
2.5	47,263,598	2,380,294	0.0504	0.9496	97.58
3.5	44,640,982	5,540,661	0.1241	0.8759	92.67
4.5	39,377,253	1,629,016	0.0414	0.9586	81.17
5.5	35,462,187	3,751,416	0.1058	0.8942	77.81
6.5	29,069,718	1,846,006	0.0635	0.9365	69.58
7.5	27,140,211	931,296	0.0343	0.9657	65.16
8.5	26,078,753	2,334,040	0.0895	0.9105	62.92
9.5	21,629,166	1,113,769	0.0515	0.9485	57.29
10.5	19,476,143	1,389,309	0.0713	0.9287	54.34
11.5	17,262,341	2,023,031	0.1172	0.8828	50.47
12.5	14,386,073	2,190,089	0.1522	0.8478	44.55
13.5	10,764,068	505,069	0.0469	0.9531	37.77
14.5	9,347,016	430,082	0.0460	0.9540	36.00
15.5	8,112,310	245,657	0.0303	0.9697	34.34
16.5	7,469,834	273,265	0.0366	0.9634	33.30
17.5	6,937,814	284,504	0.0410	0.9590	32.08
18.5	6,774,211	806,962	0.1191	0.8809	30.77
19.5	5,379,956	603,428	0.1122	0.8878	27.10
20.5	4,598,896	624,796	0.1359	0.8641	24.06
21.5	3,562,282	21,523	0.0060	0.9940	20.79
22.5	3,360,214	16,635	0.0050	0.9950	20.67
23.5	2,924,860	44,591	0.0152	0.9848	20.57
24.5	2,752,869	53,334	0.0194	0.9806	20.25
25.5	1,880,371		0.0000	1.0000	19.86
26.5	1,820,525	9,804	0.0054	0.9946	19.86
27.5	1,714,425	467,150	0.2725	0.7275	19.75
28.5	1,234,905	86,326	0.0699	0.9301	14.37
29.5	1,144,915		0.0000	1.0000	13.37
30.5	1,064,871	4,004	0.0038	0.9962	13.37
31.5	1,049,648		0.0000	1.0000	13.32
32.5	973,095		0.0000	1.0000	13.32
33.5	622,436		0.0000	1.0000	13.32
34.5	622,436	136,591	0.2194	0.7806	13.32
35.5	490,879		0.0000	1.0000	10.39
36.5	396,279		0.0000	1.0000	10.39
37.5	370,351	243,542	0.6576	0.3424	10.39
38.5	126,809	110,736	0.8733	0.1267	3.56

PACIFICORP
WYOMING PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

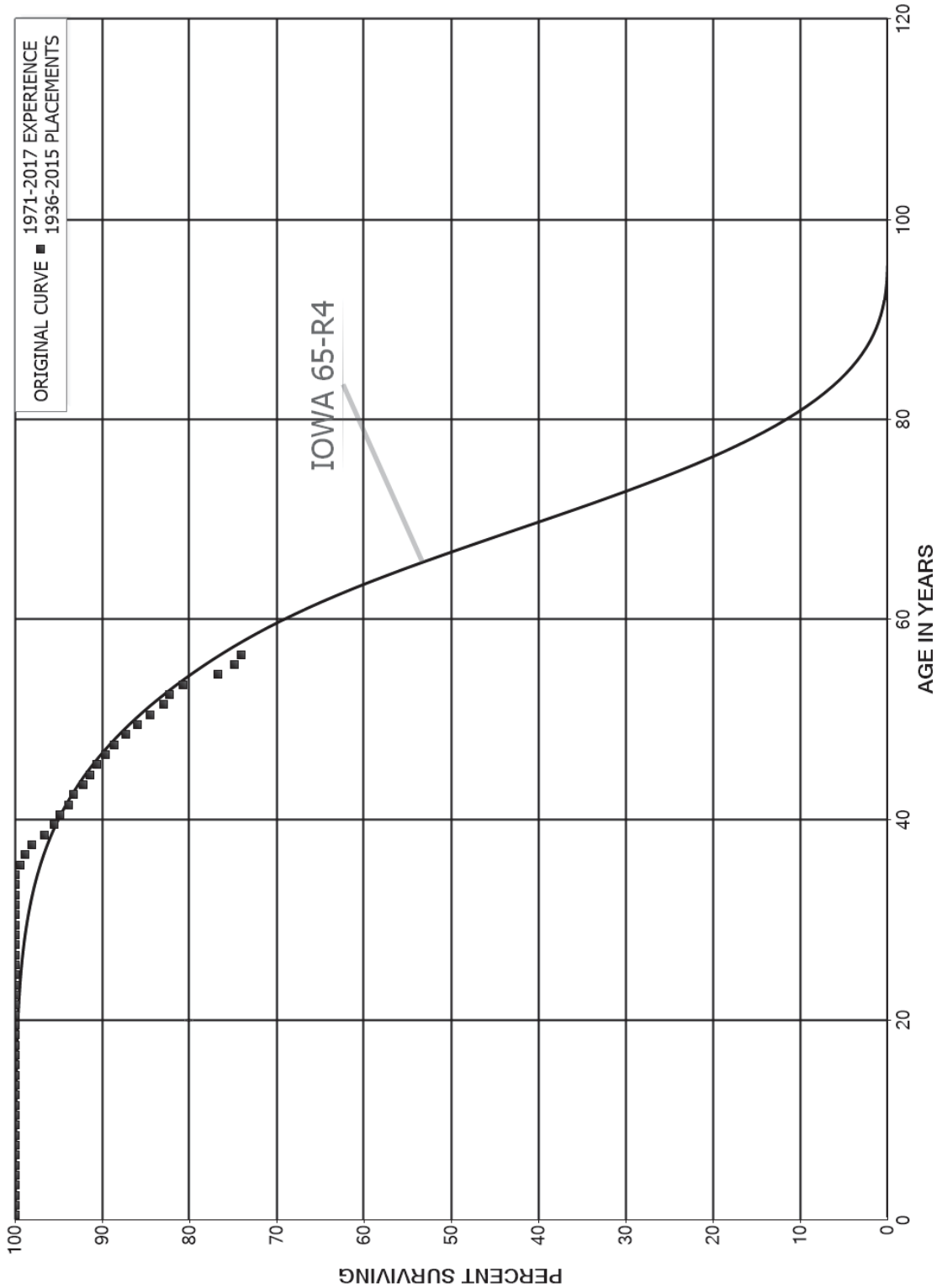
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,073		0.0000	1.0000	0.45
40.5	16,073		0.0000	1.0000	0.45
41.5	16,073	11,039	0.6868	0.3132	0.45
42.5	5,034		0.0000	1.0000	0.14
43.5	5,034		0.0000	1.0000	0.14
44.5	5,034		0.0000	1.0000	0.14
45.5	5,034		0.0000	1.0000	0.14
46.5	5,034		0.0000	1.0000	0.14
47.5	5,034		0.0000	1.0000	0.14
48.5	5,034		0.0000	1.0000	0.14
49.5	5,034		0.0000	1.0000	0.14
50.5	5,034		0.0000	1.0000	0.14
51.5	5,034		0.0000	1.0000	0.14
52.5	5,034		0.0000	1.0000	0.14
53.5	5,034		0.0000	1.0000	0.14
54.5	5,034		0.0000	1.0000	0.14
55.5					0.14

CALIFORNIA PROPERTY

PACIFICORP
CALIFORNIA PROPERTY
ACCOUNT 360.2 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 360.2 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2015 EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	605,930		0.0000	1.0000	100.00
0.5	625,936		0.0000	1.0000	100.00
1.5	646,710		0.0000	1.0000	100.00
2.5	605,905		0.0000	1.0000	100.00
3.5	608,239		0.0000	1.0000	100.00
4.5	614,848		0.0000	1.0000	100.00
5.5	637,364		0.0000	1.0000	100.00
6.5	683,902		0.0000	1.0000	100.00
7.5	675,768		0.0000	1.0000	100.00
8.5	676,898		0.0000	1.0000	100.00
9.5	681,536		0.0000	1.0000	100.00
10.5	694,436		0.0000	1.0000	100.00
11.5	702,072		0.0000	1.0000	100.00
12.5	717,288		0.0000	1.0000	100.00
13.5	725,930		0.0000	1.0000	100.00
14.5	736,043		0.0000	1.0000	100.00
15.5	741,991		0.0000	1.0000	100.00
16.5	744,842		0.0000	1.0000	100.00
17.5	749,939		0.0000	1.0000	100.00
18.5	763,942		0.0000	1.0000	100.00
19.5	779,912		0.0000	1.0000	100.00
20.5	798,360		0.0000	1.0000	100.00
21.5	815,132		0.0000	1.0000	100.00
22.5	851,666		0.0000	1.0000	100.00
23.5	856,163		0.0000	1.0000	100.00
24.5	904,563		0.0000	1.0000	100.00
25.5	902,395		0.0000	1.0000	100.00
26.5	899,750		0.0000	1.0000	100.00
27.5	889,517		0.0000	1.0000	100.00
28.5	885,667		0.0000	1.0000	100.00
29.5	864,921		0.0000	1.0000	100.00
30.5	862,420		0.0000	1.0000	100.00
31.5	797,775		0.0000	1.0000	100.00
32.5	797,775		0.0000	1.0000	100.00
33.5	797,775		0.0000	1.0000	100.00
34.5	952,039	5,563	0.0058	0.9942	100.00
35.5	939,396	5,995	0.0064	0.9936	99.42
36.5	929,212	6,850	0.0074	0.9926	98.78
37.5	921,332	13,374	0.0145	0.9855	98.05
38.5	892,197	9,889	0.0111	0.9889	96.63

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CALIFORNIA PROPERTY

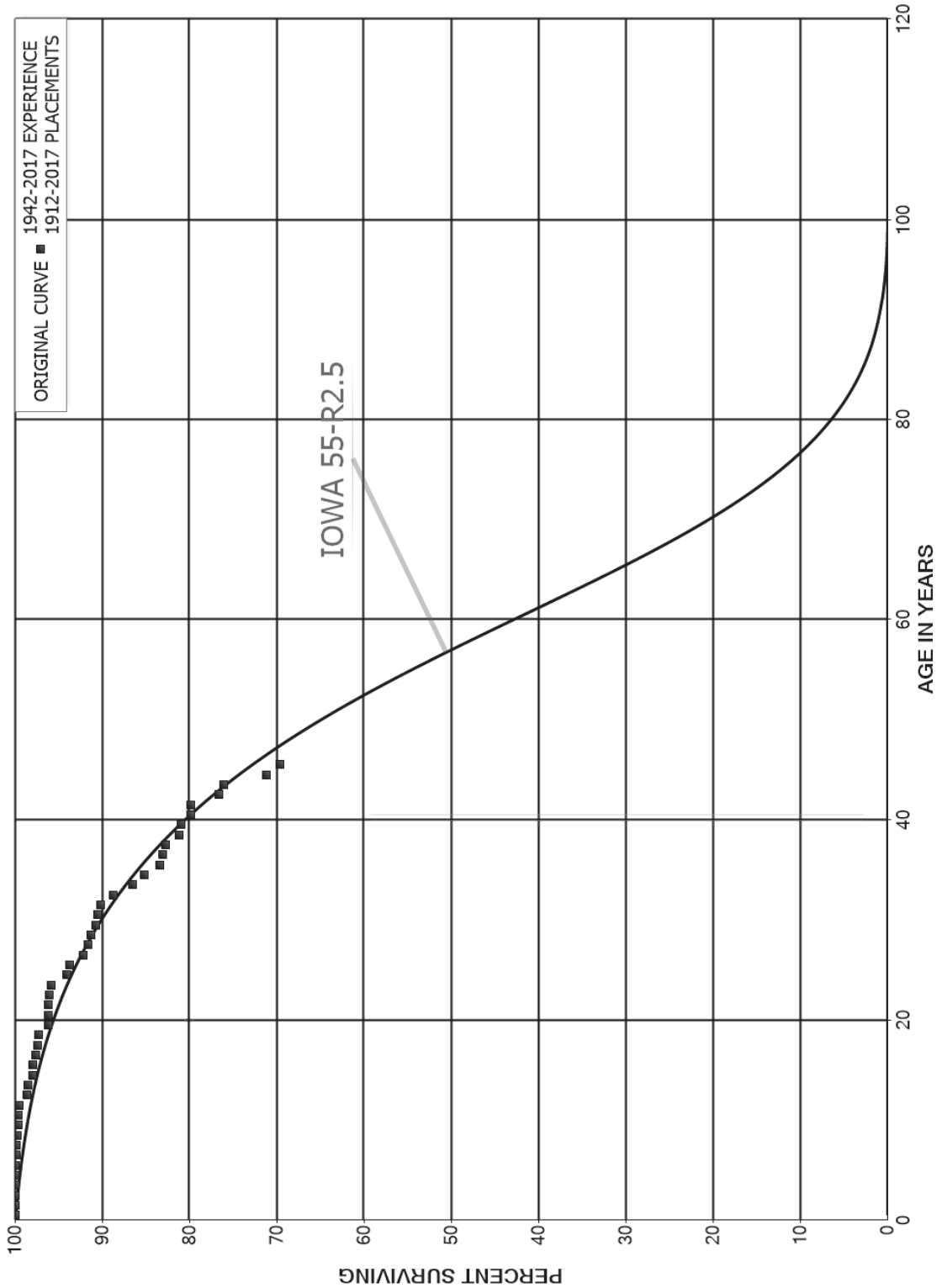
ACCOUNT 360.2 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2015 EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	848,965	6,358	0.0075	0.9925	95.56
40.5	809,941	8,465	0.0105	0.9895	94.84
41.5	778,235	4,775	0.0061	0.9939	93.85
42.5	729,974	8,876	0.0122	0.9878	93.28
43.5	675,373	5,274	0.0078	0.9922	92.14
44.5	638,126	5,466	0.0086	0.9914	91.42
45.5	604,708	7,034	0.0116	0.9884	90.64
46.5	550,958	6,283	0.0114	0.9886	89.58
47.5	524,669	7,711	0.0147	0.9853	88.56
48.5	496,184	7,591	0.0153	0.9847	87.26
49.5	463,275	7,698	0.0166	0.9834	85.93
50.5	415,058	7,874	0.0190	0.9810	84.50
51.5	392,275	2,936	0.0075	0.9925	82.90
52.5	349,939	6,805	0.0194	0.9806	82.28
53.5	276,679	13,735	0.0496	0.9504	80.68
54.5	259,062	6,306	0.0243	0.9757	76.67
55.5	242,199	2,501	0.0103	0.9897	74.80
56.5	232,220	1	0.0000	1.0000	74.03
57.5	219,319		0.0000	1.0000	74.03
58.5	211,682		0.0000	1.0000	74.03
59.5	196,466		0.0000	1.0000	74.03
60.5	187,825		0.0000	1.0000	74.03
61.5	177,711	1	0.0000	1.0000	74.03
62.5	171,762		0.0000	1.0000	74.03
63.5	168,911		0.0000	1.0000	74.03
64.5	163,815		0.0000	1.0000	74.03
65.5	149,811		0.0000	1.0000	74.03
66.5	132,983		0.0000	1.0000	74.03
67.5	112,025		0.0000	1.0000	74.03
68.5	94,335		0.0000	1.0000	74.03
69.5	56,237		0.0000	1.0000	74.03
70.5	49,791		0.0000	1.0000	74.03
71.5					74.03

PACIFICORP
CALIFORNIA PROPERTY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2017 EXPERIENCE BAND 1942-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,306,854		0.0000	1.0000	100.00
0.5	5,289,466	216	0.0000	1.0000	100.00
1.5	5,255,311		0.0000	1.0000	100.00
2.5	5,256,608	225	0.0000	1.0000	100.00
3.5	5,181,168	1,159	0.0002	0.9998	99.99
4.5	4,299,180	131	0.0000	1.0000	99.97
5.5	4,295,326	4,985	0.0012	0.9988	99.97
6.5	3,960,901		0.0000	1.0000	99.85
7.5	3,961,280	5,918	0.0015	0.9985	99.85
8.5	2,526,752	3,208	0.0013	0.9987	99.70
9.5	1,531,625	112	0.0001	0.9999	99.57
10.5	1,528,208	531	0.0003	0.9997	99.57
11.5	1,527,677	14,672	0.0096	0.9904	99.53
12.5	1,501,200	1,654	0.0011	0.9989	98.58
13.5	1,496,116	8,191	0.0055	0.9945	98.47
14.5	1,471,179	395	0.0003	0.9997	97.93
15.5	1,445,450	4,619	0.0032	0.9968	97.90
16.5	1,445,628	2,090	0.0014	0.9986	97.59
17.5	1,455,356	3,066	0.0021	0.9979	97.45
18.5	1,452,290	15,832	0.0109	0.9891	97.24
19.5	1,436,175		0.0000	1.0000	96.18
20.5	1,364,627	363	0.0003	0.9997	96.18
21.5	1,358,320	1,888	0.0014	0.9986	96.16
22.5	1,323,902	2,283	0.0017	0.9983	96.02
23.5	895,617	16,559	0.0185	0.9815	95.86
24.5	839,939	3,478	0.0041	0.9959	94.09
25.5	768,519	12,638	0.0164	0.9836	93.70
26.5	755,881	4,141	0.0055	0.9945	92.16
27.5	716,791	2,719	0.0038	0.9962	91.65
28.5	475,434	3,042	0.0064	0.9936	91.30
29.5	364,022	746	0.0020	0.9980	90.72
30.5	311,624	1,334	0.0043	0.9957	90.53
31.5	273,286	4,200	0.0154	0.9846	90.15
32.5	252,694	6,433	0.0255	0.9745	88.76
33.5	246,261	3,897	0.0158	0.9842	86.50
34.5	240,606	4,782	0.0199	0.9801	85.13
35.5	235,823	1,200	0.0051	0.9949	83.44
36.5	233,508	763	0.0033	0.9967	83.02
37.5	216,010	4,004	0.0185	0.9815	82.74
38.5	185,008	498	0.0027	0.9973	81.21

PACIFICORP
CALIFORNIA PROPERTY

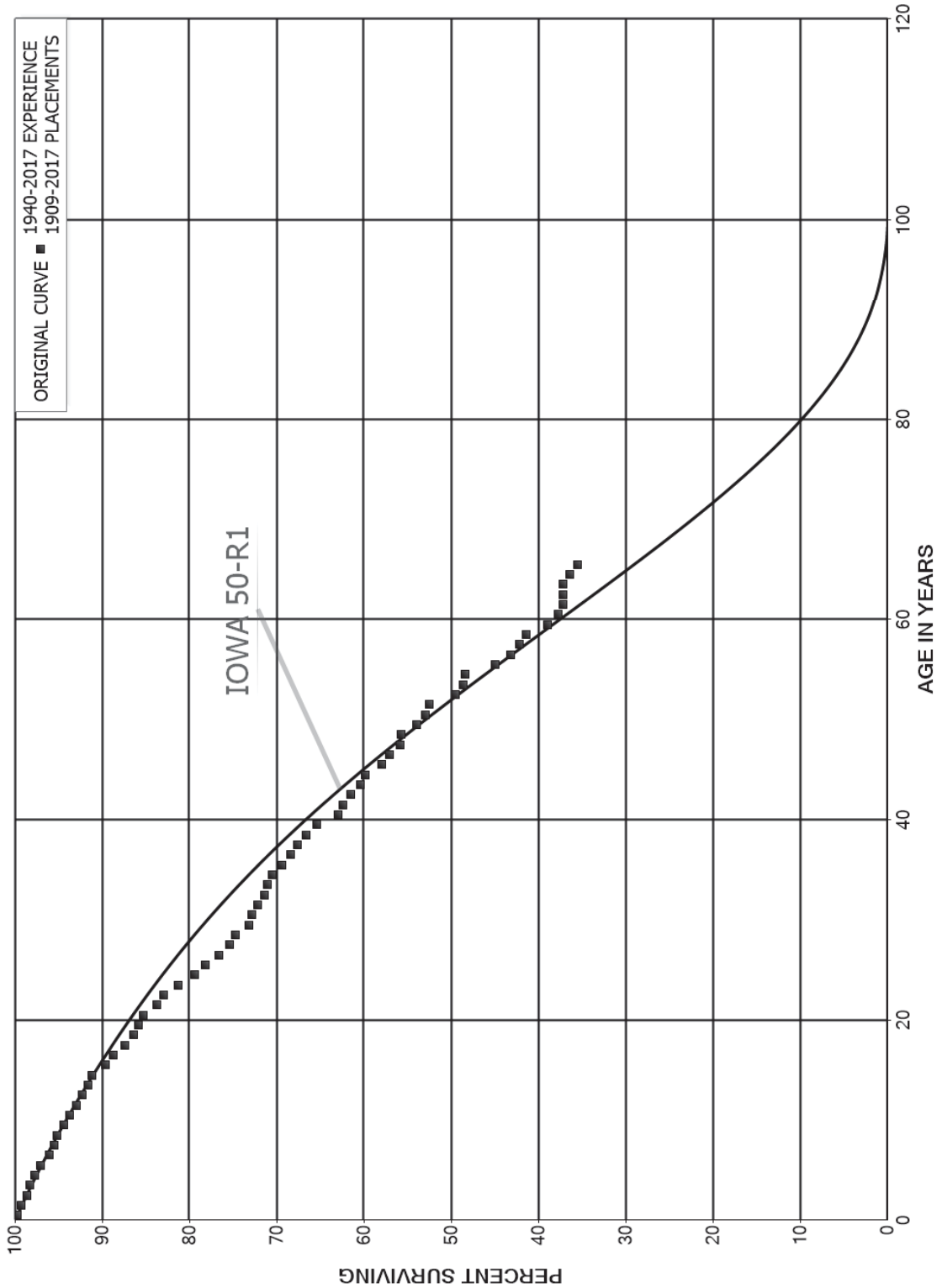
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017 EXPERIENCE BAND 1942-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	181,307	2,487	0.0137	0.9863	80.99
40.5	165,524	28	0.0002	0.9998	79.88
41.5	160,627	6,636	0.0413	0.9587	79.87
42.5	149,050	882	0.0059	0.9941	76.57
43.5	131,943	8,470	0.0642	0.9358	76.11
44.5	123,473	2,841	0.0230	0.9770	71.23
45.5	79,592	1,945	0.0244	0.9756	69.59
46.5	77,647		0.0000	1.0000	67.89
47.5	77,647		0.0000	1.0000	67.89
48.5	77,647	328	0.0042	0.9958	67.89
49.5	76,403	133	0.0017	0.9983	67.60
50.5	75,610		0.0000	1.0000	67.48
51.5	69,499		0.0000	1.0000	67.48
52.5	58,163		0.0000	1.0000	67.48
53.5	58,163	372	0.0064	0.9936	67.48
54.5	51,748	126	0.0024	0.9976	67.05
55.5	51,138		0.0000	1.0000	66.89
56.5	50,205		0.0000	1.0000	66.89
57.5	48,488		0.0000	1.0000	66.89
58.5	43,876	296	0.0067	0.9933	66.89
59.5	38,098		0.0000	1.0000	66.44
60.5	29,902	145	0.0049	0.9951	66.44
61.5	27,376		0.0000	1.0000	66.11
62.5	24,585		0.0000	1.0000	66.11
63.5	20,075		0.0000	1.0000	66.11
64.5	15,938		0.0000	1.0000	66.11
65.5	6,454		0.0000	1.0000	66.11
66.5	2,562		0.0000	1.0000	66.11
67.5	580		0.0000	1.0000	66.11
68.5	438		0.0000	1.0000	66.11
69.5	438		0.0000	1.0000	66.11
70.5	438		0.0000	1.0000	66.11
71.5	438		0.0000	1.0000	66.11
72.5	438		0.0000	1.0000	66.11
73.5	438		0.0000	1.0000	66.11
74.5					66.11

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2017 EXPERIENCE BAND 1940-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,923,955	91,056	0.0025	0.9975	100.00
0.5	33,959,118	168,087	0.0049	0.9951	99.75
1.5	33,411,777	198,832	0.0060	0.9940	99.25
2.5	32,954,057	120,372	0.0037	0.9963	98.66
3.5	31,322,139	185,365	0.0059	0.9941	98.30
4.5	26,349,328	180,508	0.0069	0.9931	97.72
5.5	26,026,896	268,328	0.0103	0.9897	97.05
6.5	24,714,180	128,926	0.0052	0.9948	96.05
7.5	24,507,830	106,667	0.0044	0.9956	95.55
8.5	21,384,686	159,667	0.0075	0.9925	95.13
9.5	15,506,723	105,812	0.0068	0.9932	94.42
10.5	15,274,605	138,301	0.0091	0.9909	93.78
11.5	14,806,040	104,929	0.0071	0.9929	92.93
12.5	13,840,981	96,020	0.0069	0.9931	92.27
13.5	13,580,778	66,417	0.0049	0.9951	91.63
14.5	13,344,434	234,999	0.0176	0.9824	91.18
15.5	12,604,626	121,915	0.0097	0.9903	89.58
16.5	12,410,219	190,500	0.0154	0.9846	88.71
17.5	12,207,412	135,359	0.0111	0.9889	87.35
18.5	12,008,942	83,241	0.0069	0.9931	86.38
19.5	11,800,414	73,656	0.0062	0.9938	85.78
20.5	11,344,212	208,533	0.0184	0.9816	85.25
21.5	10,896,048	96,384	0.0088	0.9912	83.68
22.5	10,755,962	217,366	0.0202	0.9798	82.94
23.5	9,914,495	226,476	0.0228	0.9772	81.26
24.5	9,634,456	151,436	0.0157	0.9843	79.41
25.5	8,412,381	166,064	0.0197	0.9803	78.16
26.5	7,314,645	120,097	0.0164	0.9836	76.62
27.5	6,904,145	58,216	0.0084	0.9916	75.36
28.5	5,839,970	119,400	0.0204	0.9796	74.72
29.5	5,457,034	25,582	0.0047	0.9953	73.19
30.5	5,296,469	50,247	0.0095	0.9905	72.85
31.5	4,880,281	53,061	0.0109	0.9891	72.16
32.5	4,742,282	23,587	0.0050	0.9950	71.38
33.5	4,704,938	32,035	0.0068	0.9932	71.02
34.5	4,577,979	71,098	0.0155	0.9845	70.54
35.5	4,427,194	66,743	0.0151	0.9849	69.44
36.5	4,206,528	45,505	0.0108	0.9892	68.39
37.5	4,085,613	62,371	0.0153	0.9847	67.65
38.5	3,614,627	68,737	0.0190	0.9810	66.62

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2017 EXPERIENCE BAND 1940-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,156,450	114,184	0.0362	0.9638	65.36
40.5	2,700,165	24,692	0.0091	0.9909	62.99
41.5	2,673,073	41,309	0.0155	0.9845	62.41
42.5	2,623,799	45,415	0.0173	0.9827	61.45
43.5	2,368,437	23,642	0.0100	0.9900	60.39
44.5	2,338,287	72,693	0.0311	0.9689	59.78
45.5	2,238,193	34,511	0.0154	0.9846	57.93
46.5	2,187,686	46,235	0.0211	0.9789	57.03
47.5	2,045,918	2,006	0.0010	0.9990	55.83
48.5	2,016,155	66,851	0.0332	0.9668	55.77
49.5	1,840,788	34,369	0.0187	0.9813	53.92
50.5	1,738,082	13,607	0.0078	0.9922	52.92
51.5	1,560,280	88,269	0.0566	0.9434	52.50
52.5	1,216,888	22,384	0.0184	0.9816	49.53
53.5	1,144,322	5,023	0.0044	0.9956	48.62
54.5	1,102,485	80,043	0.0726	0.9274	48.41
55.5	1,000,149	39,372	0.0394	0.9606	44.89
56.5	900,735	20,509	0.0228	0.9772	43.13
57.5	839,588	14,458	0.0172	0.9828	42.14
58.5	809,894	47,699	0.0589	0.9411	41.42
59.5	752,322	23,896	0.0318	0.9682	38.98
60.5	649,010	8,862	0.0137	0.9863	37.74
61.5	514,175	1,177	0.0023	0.9977	37.22
62.5	449,694		0.0000	1.0000	37.14
63.5	326,535	6,205	0.0190	0.9810	37.14
64.5	258,235	6,410	0.0248	0.9752	36.43
65.5	189,670		0.0000	1.0000	35.53
66.5	149,467		0.0000	1.0000	35.53
67.5	121,670		0.0000	1.0000	35.53
68.5	101,221		0.0000	1.0000	35.53
69.5	83,807		0.0000	1.0000	35.53
70.5	59,332	214	0.0036	0.9964	35.53
71.5	57,566		0.0000	1.0000	35.40
72.5	43,800		0.0000	1.0000	35.40
73.5	40,753		0.0000	1.0000	35.40
74.5	39,130		0.0000	1.0000	35.40
75.5	39,130		0.0000	1.0000	35.40
76.5	39,130		0.0000	1.0000	35.40
77.5	39,130		0.0000	1.0000	35.40
78.5	39,130		0.0000	1.0000	35.40

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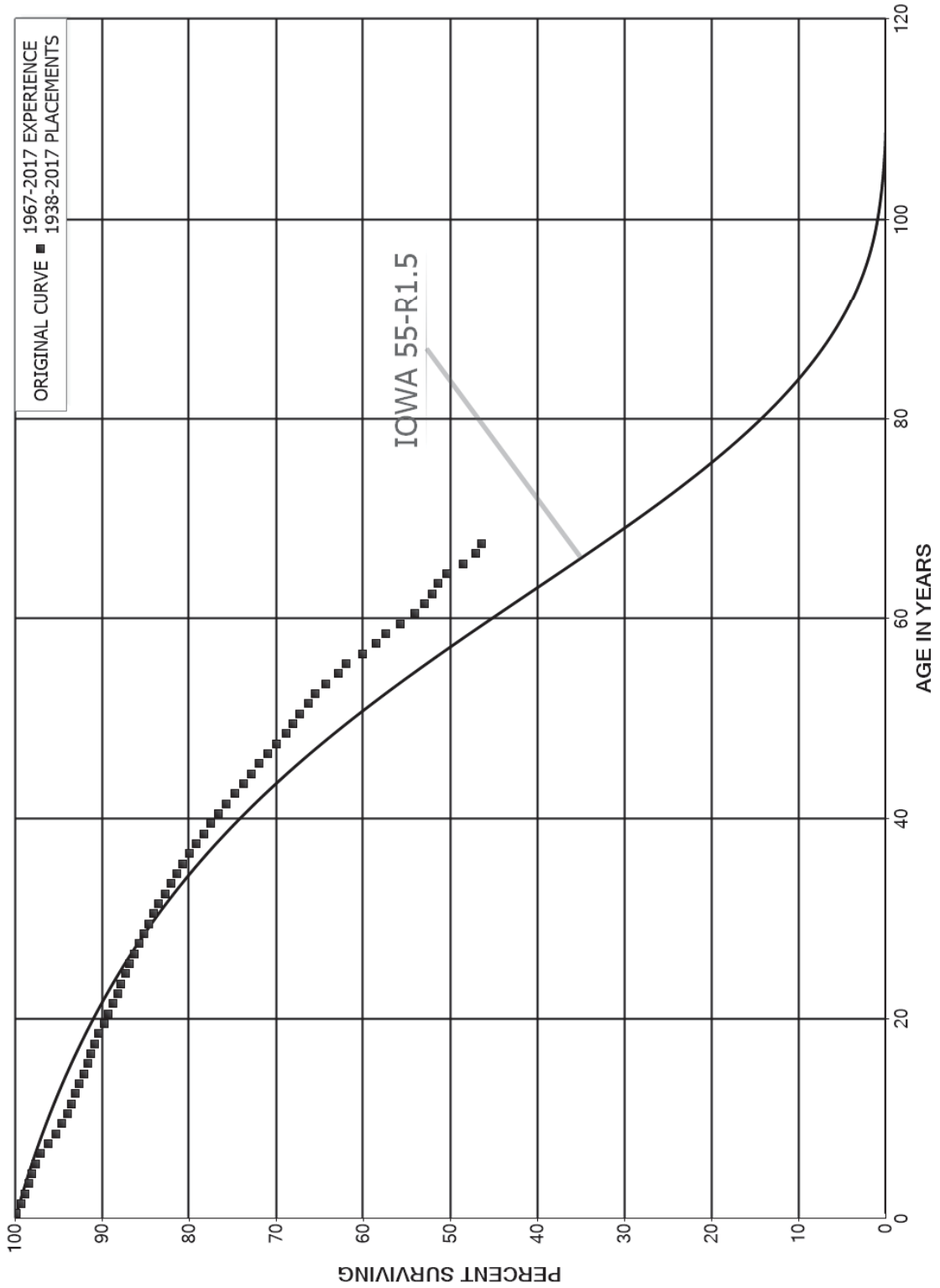
ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2017 EXPERIENCE BAND 1940-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	39,130		0.0000	1.0000	35.40
80.5	34,880		0.0000	1.0000	35.40
81.5	26,072		0.0000	1.0000	35.40
82.5	26,072		0.0000	1.0000	35.40
83.5	26,072		0.0000	1.0000	35.40
84.5	26,072		0.0000	1.0000	35.40
85.5	26,072		0.0000	1.0000	35.40
86.5	26,072		0.0000	1.0000	35.40
87.5					35.40

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ACCOUNT 364 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	69,314,962	129,508	0.0019	0.9981	100.00
0.5	68,636,268	368,163	0.0054	0.9946	99.81
1.5	67,450,820	316,210	0.0047	0.9953	99.28
2.5	66,033,142	295,125	0.0045	0.9955	98.81
3.5	64,313,746	228,803	0.0036	0.9964	98.37
4.5	60,771,268	256,234	0.0042	0.9958	98.02
5.5	59,101,282	321,993	0.0054	0.9946	97.61
6.5	54,998,020	522,606	0.0095	0.9905	97.08
7.5	52,337,768	468,368	0.0089	0.9911	96.15
8.5	50,690,404	363,534	0.0072	0.9928	95.29
9.5	49,010,308	322,408	0.0066	0.9934	94.61
10.5	47,140,609	254,514	0.0054	0.9946	93.99
11.5	45,049,376	219,563	0.0049	0.9951	93.48
12.5	43,235,891	195,844	0.0045	0.9955	93.02
13.5	41,637,110	221,609	0.0053	0.9947	92.60
14.5	39,918,050	193,158	0.0048	0.9952	92.11
15.5	38,702,534	182,662	0.0047	0.9953	91.66
16.5	37,073,980	159,816	0.0043	0.9957	91.23
17.5	35,267,286	187,481	0.0053	0.9947	90.84
18.5	33,564,953	226,704	0.0068	0.9932	90.36
19.5	31,546,624	175,859	0.0056	0.9944	89.74
20.5	30,212,563	187,177	0.0062	0.9938	89.24
21.5	27,920,377	149,863	0.0054	0.9946	88.69
22.5	26,200,258	129,134	0.0049	0.9951	88.22
23.5	24,714,714	135,773	0.0055	0.9945	87.78
24.5	22,853,846	115,151	0.0050	0.9950	87.30
25.5	20,681,378	134,689	0.0065	0.9935	86.86
26.5	18,764,389	112,712	0.0060	0.9940	86.29
27.5	17,931,668	114,205	0.0064	0.9936	85.77
28.5	17,180,206	117,826	0.0069	0.9931	85.23
29.5	16,230,355	114,969	0.0071	0.9929	84.64
30.5	15,083,857	102,514	0.0068	0.9932	84.04
31.5	14,047,056	121,066	0.0086	0.9914	83.47
32.5	13,364,808	107,620	0.0081	0.9919	82.75
33.5	12,556,369	100,967	0.0080	0.9920	82.09
34.5	11,816,480	100,580	0.0085	0.9915	81.43
35.5	10,631,798	102,480	0.0096	0.9904	80.73
36.5	9,508,636	97,391	0.0102	0.9898	79.96
37.5	8,333,096	84,334	0.0101	0.9899	79.14
38.5	7,497,419	82,195	0.0110	0.9890	78.34

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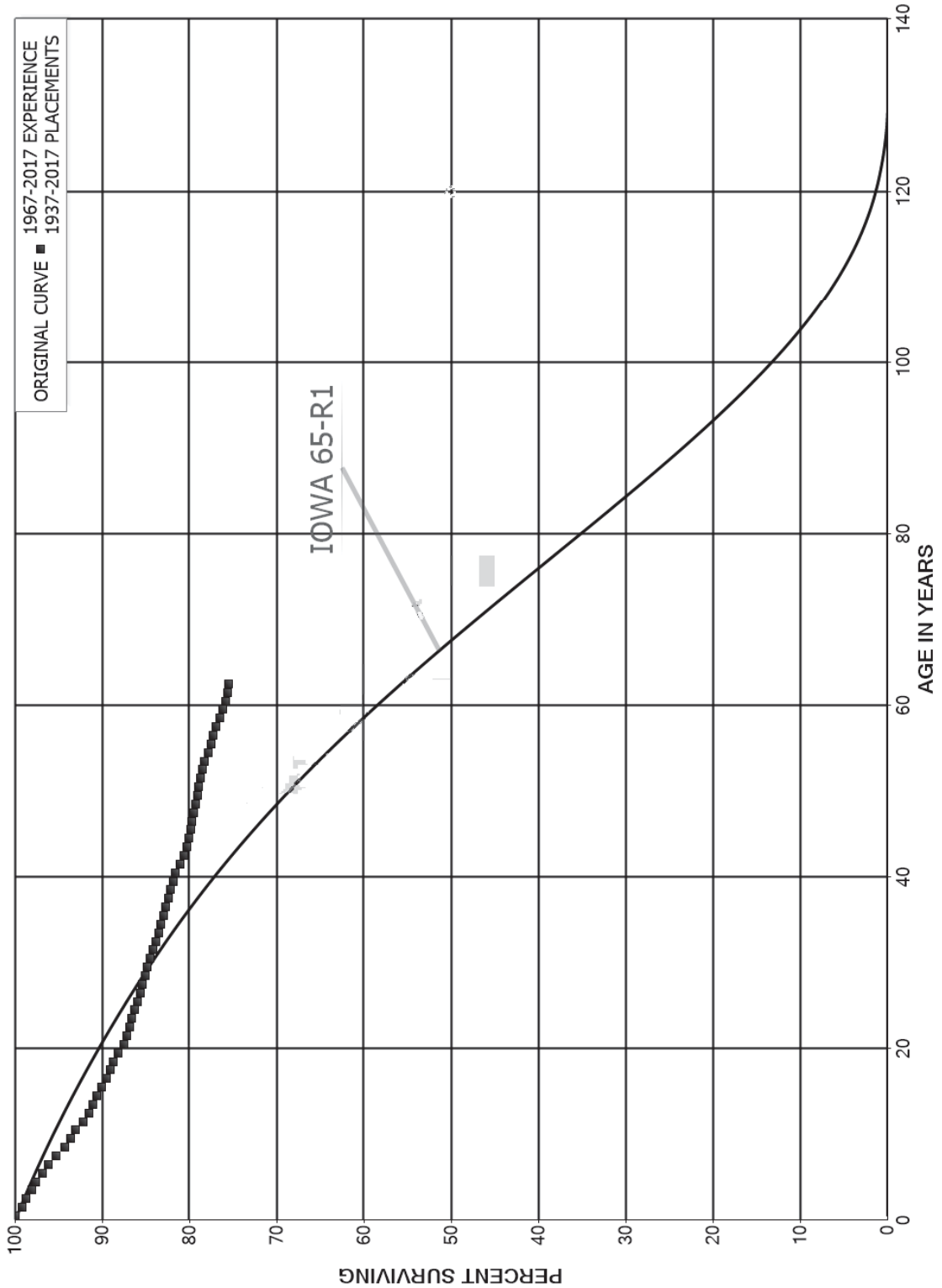
ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,844,775	78,882	0.0115	0.9885	77.48
40.5	6,262,291	69,414	0.0111	0.9889	76.58
41.5	5,707,578	80,307	0.0141	0.9859	75.74
42.5	5,268,728	67,214	0.0128	0.9872	74.67
43.5	4,819,826	55,136	0.0114	0.9886	73.72
44.5	4,414,185	57,182	0.0130	0.9870	72.87
45.5	4,130,715	53,032	0.0128	0.9872	71.93
46.5	3,824,360	57,397	0.0150	0.9850	71.01
47.5	3,543,715	54,155	0.0153	0.9847	69.94
48.5	3,269,415	40,841	0.0125	0.9875	68.87
49.5	3,011,959	33,305	0.0111	0.9889	68.01
50.5	2,661,681	39,412	0.0148	0.9852	67.26
51.5	2,410,586	27,731	0.0115	0.9885	66.26
52.5	2,110,027	38,891	0.0184	0.9816	65.50
53.5	1,909,941	41,748	0.0219	0.9781	64.29
54.5	1,676,048	25,614	0.0153	0.9847	62.89
55.5	1,488,639	45,509	0.0306	0.9694	61.93
56.5	1,307,724	34,041	0.0260	0.9740	60.03
57.5	1,114,096	21,559	0.0194	0.9806	58.47
58.5	969,818	27,918	0.0288	0.9712	57.34
59.5	762,877	22,130	0.0290	0.9710	55.69
60.5	643,319	12,861	0.0200	0.9800	54.07
61.5	501,898	9,049	0.0180	0.9820	52.99
62.5	392,375	4,845	0.0123	0.9877	52.04
63.5	322,787	6,005	0.0186	0.9814	51.40
64.5	241,983	9,256	0.0383	0.9617	50.44
65.5	194,309	5,754	0.0296	0.9704	48.51
66.5	149,407	2,175	0.0146	0.9854	47.07
67.5	111,289	1,416	0.0127	0.9873	46.39
68.5	66,477	135	0.0020	0.9980	45.80
69.5	48,381		0.0000	1.0000	45.70
70.5	33,376	90	0.0027	0.9973	45.70
71.5					45.58

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,215,707	25,581	0.0007	0.9993	100.00
0.5	37,175,477	270,555	0.0073	0.9927	99.93
1.5	37,129,468	178,797	0.0048	0.9952	99.20
2.5	36,858,811	229,447	0.0062	0.9938	98.73
3.5	36,555,118	199,726	0.0055	0.9945	98.11
4.5	34,510,528	267,043	0.0077	0.9923	97.58
5.5	33,909,812	242,111	0.0071	0.9929	96.82
6.5	33,446,097	301,809	0.0090	0.9910	96.13
7.5	33,139,900	348,665	0.0105	0.9895	95.26
8.5	32,699,134	205,023	0.0063	0.9937	94.26
9.5	32,346,482	199,914	0.0062	0.9938	93.67
10.5	32,142,144	298,586	0.0093	0.9907	93.09
11.5	31,758,721	229,705	0.0072	0.9928	92.22
12.5	31,306,279	156,193	0.0050	0.9950	91.56
13.5	30,962,214	166,782	0.0054	0.9946	91.10
14.5	30,393,900	169,822	0.0056	0.9944	90.61
15.5	29,969,626	199,142	0.0066	0.9934	90.10
16.5	29,381,722	138,793	0.0047	0.9953	89.51
17.5	29,063,415	133,310	0.0046	0.9954	89.08
18.5	28,859,955	179,679	0.0062	0.9938	88.67
19.5	28,042,914	180,228	0.0064	0.9936	88.12
20.5	27,140,429	110,431	0.0041	0.9959	87.56
21.5	26,114,040	102,277	0.0039	0.9961	87.20
22.5	25,189,745	77,118	0.0031	0.9969	86.86
23.5	24,044,770	92,808	0.0039	0.9961	86.59
24.5	22,311,472	80,884	0.0036	0.9964	86.26
25.5	20,728,440	69,542	0.0034	0.9966	85.94
26.5	19,362,664	69,244	0.0036	0.9964	85.66
27.5	18,531,112	60,266	0.0033	0.9967	85.35
28.5	17,527,432	48,783	0.0028	0.9972	85.07
29.5	16,883,644	58,273	0.0035	0.9965	84.84
30.5	15,965,360	63,316	0.0040	0.9960	84.54
31.5	15,064,655	67,728	0.0045	0.9955	84.21
32.5	14,126,395	52,409	0.0037	0.9963	83.83
33.5	13,171,504	36,072	0.0027	0.9973	83.52
34.5	12,331,550	47,639	0.0039	0.9961	83.29
35.5	10,824,271	35,634	0.0033	0.9967	82.97
36.5	9,218,615	28,930	0.0031	0.9969	82.69
37.5	8,014,915	29,937	0.0037	0.9963	82.44
38.5	7,205,386	21,662	0.0030	0.9970	82.13

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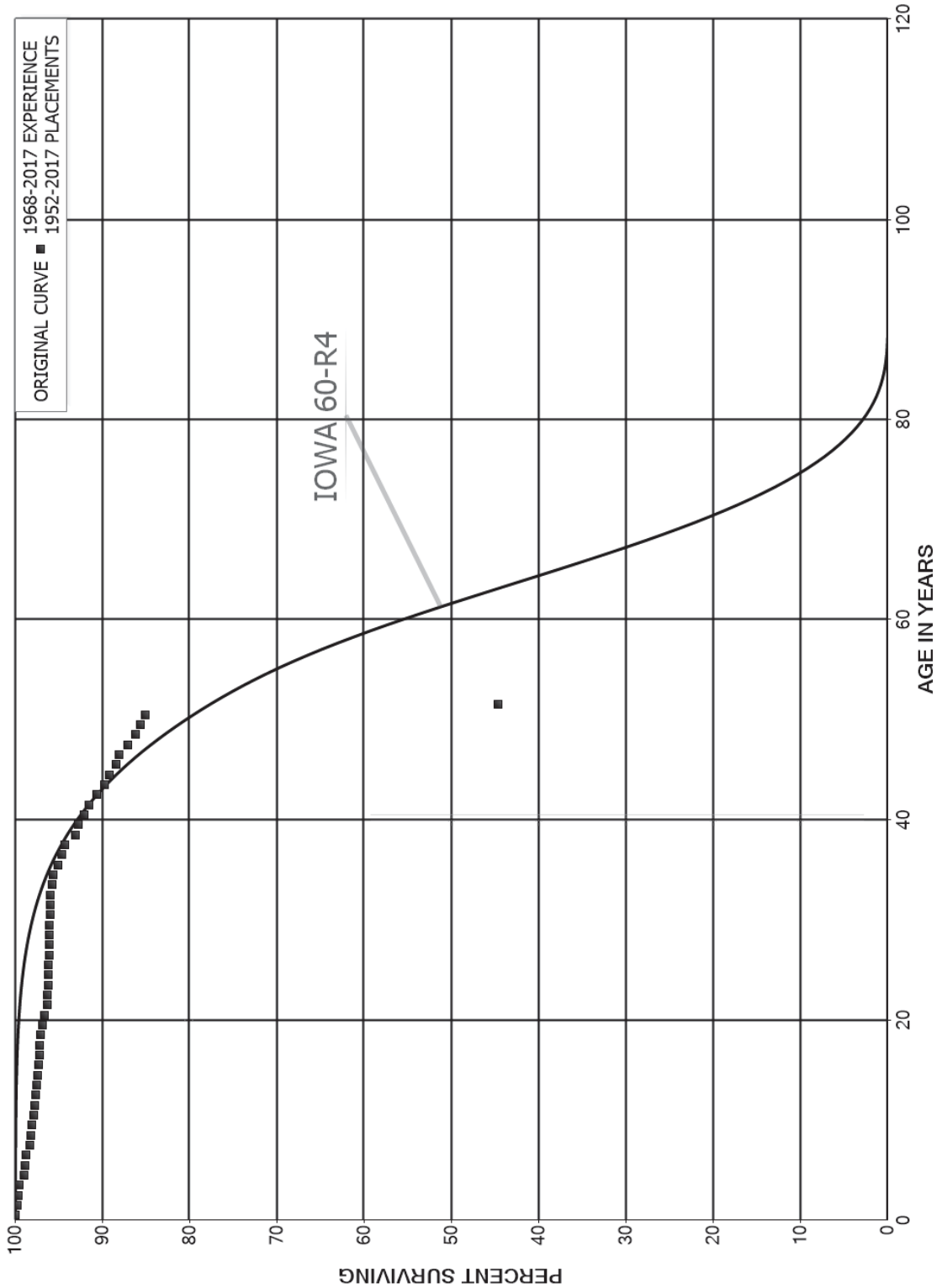
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,564,356	23,328	0.0036	0.9964	81.88
40.5	5,973,961	42,171	0.0071	0.9929	81.59
41.5	5,259,135	27,661	0.0053	0.9947	81.01
42.5	4,826,747	18,078	0.0037	0.9963	80.59
43.5	4,377,946	13,288	0.0030	0.9970	80.29
44.5	4,061,830	9,123	0.0022	0.9978	80.04
45.5	3,913,206	7,049	0.0018	0.9982	79.86
46.5	3,689,686	9,259	0.0025	0.9975	79.72
47.5	3,493,009	8,991	0.0026	0.9974	79.52
48.5	3,228,574	11,584	0.0036	0.9964	79.31
49.5	2,994,574	4,891	0.0016	0.9984	79.03
50.5	2,642,683	7,451	0.0028	0.9972	78.90
51.5	2,429,723	4,129	0.0017	0.9983	78.68
52.5	2,171,010	6,284	0.0029	0.9971	78.54
53.5	2,026,260	13,241	0.0065	0.9935	78.32
54.5	1,876,483	7,391	0.0039	0.9961	77.80
55.5	1,745,446	5,516	0.0032	0.9968	77.50
56.5	1,633,036	7,535	0.0046	0.9954	77.25
57.5	1,477,105	6,646	0.0045	0.9955	76.90
58.5	1,394,021	6,078	0.0044	0.9956	76.55
59.5	1,239,275	6,041	0.0049	0.9951	76.22
60.5	1,161,339	3,791	0.0033	0.9967	75.85
61.5	1,045,850	875	0.0008	0.9992	75.60
62.5	956,302	3,897	0.0041	0.9959	75.53
63.5	856,558	1,388	0.0016	0.9984	75.23
64.5	645,343	1,525	0.0024	0.9976	75.10
65.5	586,126	2,847	0.0049	0.9951	74.93
66.5	500,243	979	0.0020	0.9980	74.56
67.5	417,960	1,264	0.0030	0.9970	74.42
68.5	302,787	164	0.0005	0.9995	74.19
69.5	223,821	227	0.0010	0.9990	74.15
70.5	171,186	197	0.0012	0.9988	74.08
71.5					73.99

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ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2017 EXPERIENCE BAND 1968-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,260,786	12,689	0.0007	0.9993	100.00
0.5	18,168,842	36,705	0.0020	0.9980	99.93
1.5	17,925,901	21,460	0.0012	0.9988	99.73
2.5	17,478,833	12,552	0.0007	0.9993	99.61
3.5	17,130,978	92,527	0.0054	0.9946	99.54
4.5	16,570,708	23,704	0.0014	0.9986	99.00
5.5	16,118,481	27,403	0.0017	0.9983	98.86
6.5	15,698,043	60,267	0.0038	0.9962	98.69
7.5	15,400,474	15,448	0.0010	0.9990	98.31
8.5	15,154,991	22,692	0.0015	0.9985	98.21
9.5	14,926,481	34,398	0.0023	0.9977	98.07
10.5	14,643,491	13,772	0.0009	0.9991	97.84
11.5	14,499,508	12,105	0.0008	0.9992	97.75
12.5	14,375,765	21,280	0.0015	0.9985	97.67
13.5	14,054,008	20,806	0.0015	0.9985	97.52
14.5	13,833,153	12,868	0.0009	0.9991	97.38
15.5	13,495,887	10,334	0.0008	0.9992	97.29
16.5	13,243,491	12,376	0.0009	0.9991	97.21
17.5	13,121,954	9,283	0.0007	0.9993	97.12
18.5	13,075,383	23,036	0.0018	0.9982	97.05
19.5	12,808,041	42,235	0.0033	0.9967	96.88
20.5	11,699,267	30,696	0.0026	0.9974	96.56
21.5	11,358,986	3,678	0.0003	0.9997	96.31
22.5	10,863,811	7,904	0.0007	0.9993	96.28
23.5	9,942,487	4,410	0.0004	0.9996	96.21
24.5	9,252,945	1,604	0.0002	0.9998	96.16
25.5	8,283,348	2,948	0.0004	0.9996	96.15
26.5	7,190,423	1,084	0.0002	0.9998	96.11
27.5	6,037,958	1,106	0.0002	0.9998	96.10
28.5	3,277,557	1,271	0.0004	0.9996	96.08
29.5	2,704,149	1,718	0.0006	0.9994	96.04
30.5	2,111,776	254	0.0001	0.9999	95.98
31.5	1,859,434	754	0.0004	0.9996	95.97
32.5	1,576,194	3,593	0.0023	0.9977	95.93
33.5	1,382,343	1,848	0.0013	0.9987	95.71
34.5	1,306,715	7,390	0.0057	0.9943	95.59
35.5	992,998	4,828	0.0049	0.9951	95.05
36.5	862,544	2,391	0.0028	0.9972	94.58
37.5	720,783	9,952	0.0138	0.9862	94.32
38.5	594,104	1,534	0.0026	0.9974	93.02

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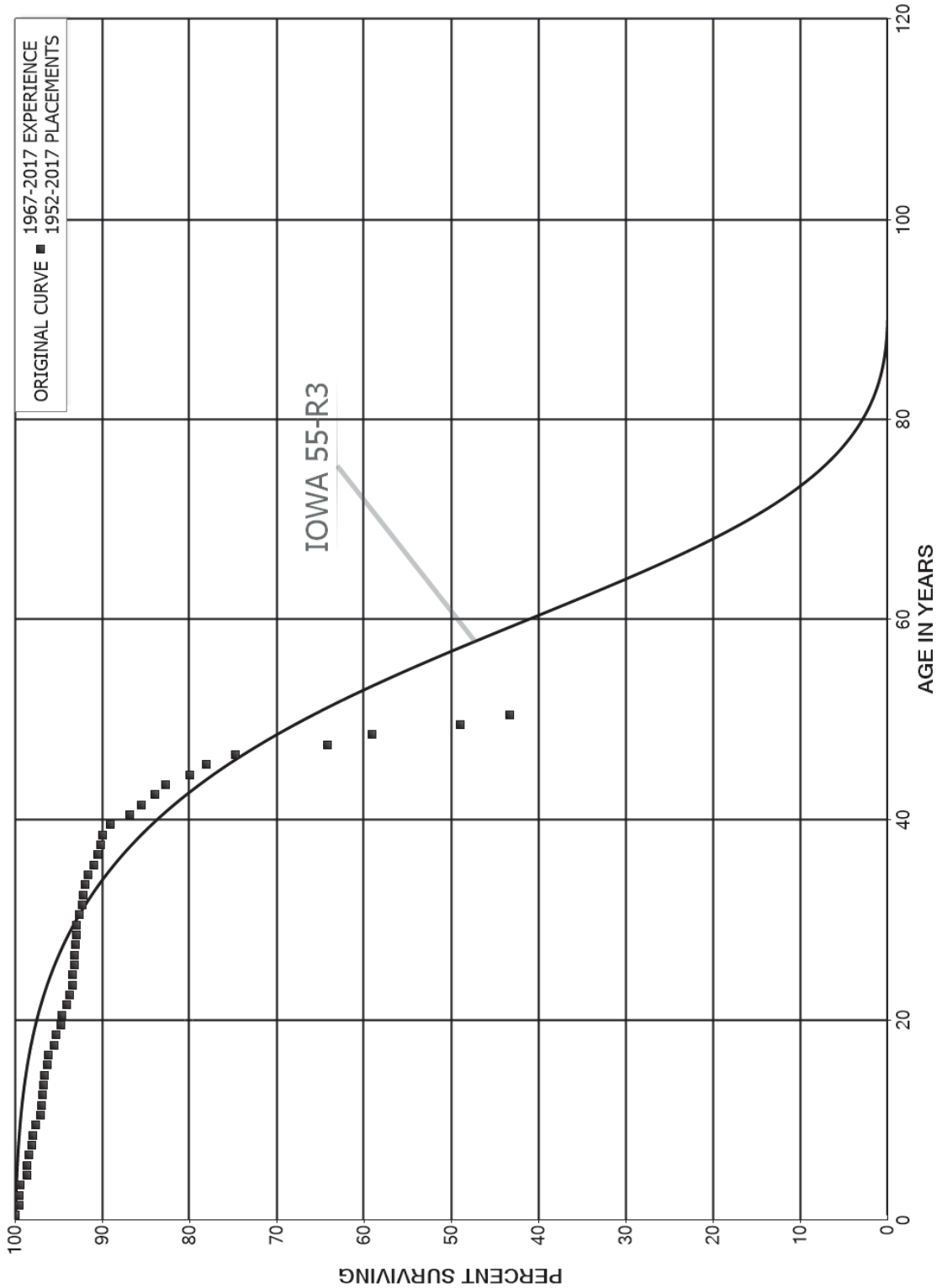
ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2017 EXPERIENCE BAND 1968-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	508,739	3,673	0.0072	0.9928	92.78
40.5	460,278	2,754	0.0060	0.9940	92.11
41.5	380,680	4,029	0.0106	0.9894	91.56
42.5	311,266	2,977	0.0096	0.9904	90.59
43.5	264,373	1,658	0.0063	0.9937	89.72
44.5	161,655	1,441	0.0089	0.9911	89.16
45.5	129,953	449	0.0035	0.9965	88.37
46.5	40,933	449	0.0110	0.9890	88.06
47.5	36,016	375	0.0104	0.9896	87.10
48.5	25,569	169	0.0066	0.9934	86.19
49.5	12,243	82	0.0067	0.9933	85.62
50.5	98	47	0.4752	0.5248	85.04
51.5	52	52	1.0000		44.63
52.5					

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,946,849	1,017	0.0000	1.0000	100.00
0.5	20,858,009	93,417	0.0045	0.9955	100.00
1.5	20,397,570	13,880	0.0007	0.9993	99.55
2.5	19,946,965	22,009	0.0011	0.9989	99.48
3.5	19,324,100	138,510	0.0072	0.9928	99.37
4.5	18,553,288	16,634	0.0009	0.9991	98.66
5.5	17,920,362	30,549	0.0017	0.9983	98.57
6.5	17,592,665	53,843	0.0031	0.9969	98.40
7.5	17,309,725	36,782	0.0021	0.9979	98.10
8.5	17,031,049	41,372	0.0024	0.9976	97.89
9.5	16,729,431	95,478	0.0057	0.9943	97.65
10.5	16,272,747	15,189	0.0009	0.9991	97.10
11.5	16,043,294	28,549	0.0018	0.9982	97.01
12.5	15,596,530	23,319	0.0015	0.9985	96.83
13.5	15,167,581	16,220	0.0011	0.9989	96.69
14.5	14,915,851	41,823	0.0028	0.9972	96.58
15.5	14,522,691	20,570	0.0014	0.9986	96.31
16.5	14,208,692	98,390	0.0069	0.9931	96.18
17.5	13,920,311	27,904	0.0020	0.9980	95.51
18.5	13,768,767	92,363	0.0067	0.9933	95.32
19.5	13,211,326	10,568	0.0008	0.9992	94.68
20.5	11,723,399	71,661	0.0061	0.9939	94.61
21.5	11,189,999	33,044	0.0030	0.9970	94.03
22.5	10,460,757	34,538	0.0033	0.9967	93.75
23.5	9,860,450	4,146	0.0004	0.9996	93.44
24.5	9,386,395	20,688	0.0022	0.9978	93.40
25.5	8,389,097	3,275	0.0004	0.9996	93.19
26.5	7,640,816	10,705	0.0014	0.9986	93.16
27.5	7,012,282	5,760	0.0008	0.9992	93.03
28.5	4,217,566	1,002	0.0002	0.9998	92.95
29.5	4,004,926	13,739	0.0034	0.9966	92.93
30.5	3,563,643	12,442	0.0035	0.9965	92.61
31.5	3,333,112	4,963	0.0015	0.9985	92.29
32.5	2,905,431	7,097	0.0024	0.9976	92.15
33.5	2,602,105	7,509	0.0029	0.9971	91.92
34.5	2,438,343	18,996	0.0078	0.9922	91.66
35.5	1,971,387	8,536	0.0043	0.9957	90.95
36.5	1,714,759	7,064	0.0041	0.9959	90.55
37.5	1,409,157	4,004	0.0028	0.9972	90.18
38.5	1,155,353	10,688	0.0093	0.9907	89.92

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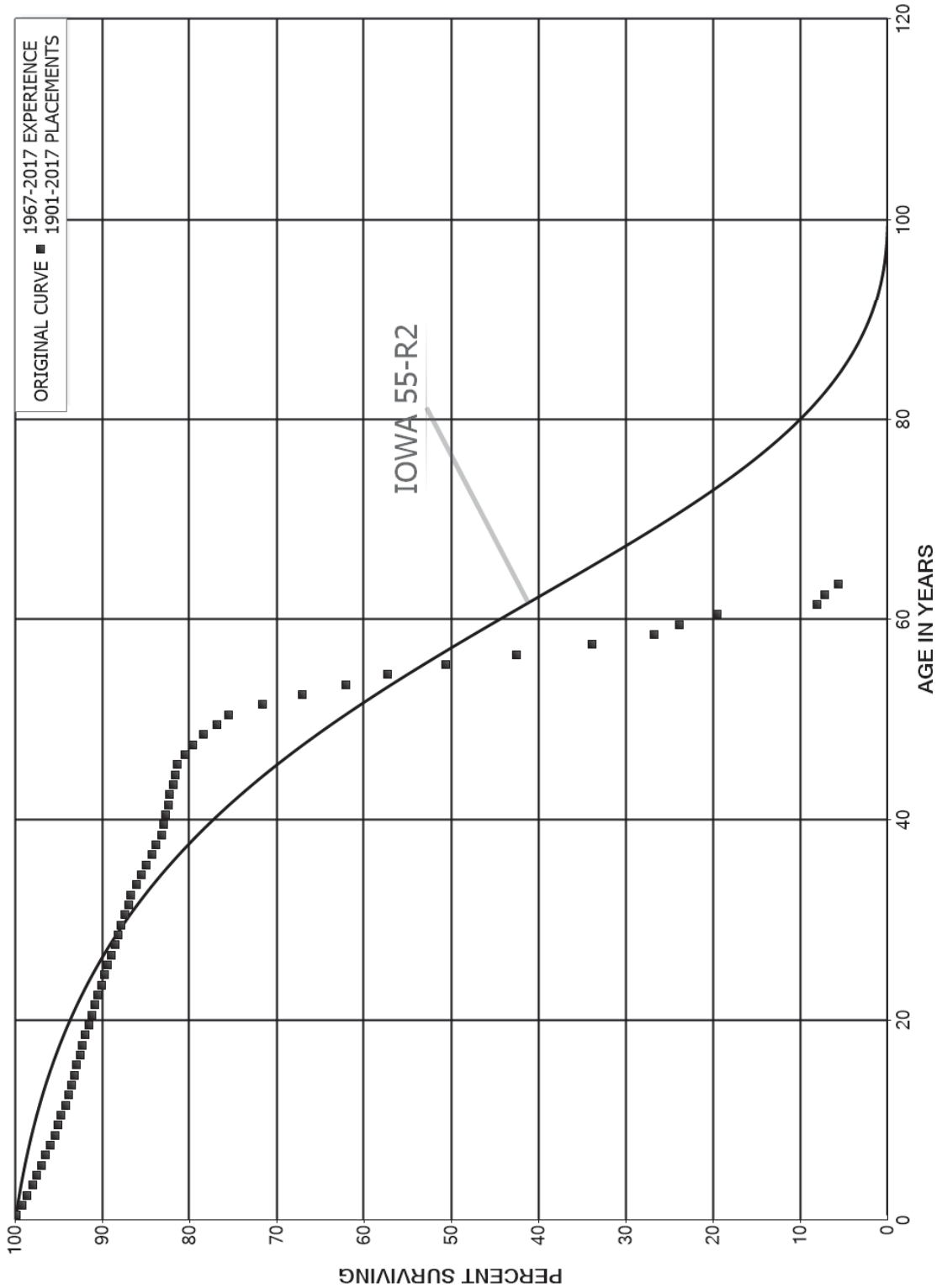
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	886,098	22,723	0.0256	0.9744	89.09
40.5	752,249	11,122	0.0148	0.9852	86.81
41.5	629,769	11,332	0.0180	0.9820	85.52
42.5	527,569	8,201	0.0155	0.9845	83.98
43.5	455,782	15,156	0.0333	0.9667	82.68
44.5	309,356	7,397	0.0239	0.9761	79.93
45.5	246,717	10,403	0.0422	0.9578	78.02
46.5	89,926	12,741	0.1417	0.8583	74.73
47.5	62,953	5,010	0.0796	0.9204	64.14
48.5	45,015	7,649	0.1699	0.8301	59.04
49.5	17,531	2,045	0.1167	0.8833	49.00
50.5	4,538		0.0000	1.0000	43.29
51.5	3,874		0.0000	1.0000	43.29
52.5	3,874		0.0000	1.0000	43.29
53.5					43.29

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CALIFORNIA PROPERTY
ACCOUNT 368 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,604,825	125,711	0.0021	0.9979	100.00
0.5	57,540,320	345,463	0.0060	0.9940	99.79
1.5	56,261,035	325,887	0.0058	0.9942	99.19
2.5	54,548,753	367,330	0.0067	0.9933	98.61
3.5	53,206,270	241,782	0.0045	0.9955	97.95
4.5	51,530,384	264,496	0.0051	0.9949	97.50
5.5	50,563,596	284,063	0.0056	0.9944	97.00
6.5	48,825,241	282,175	0.0058	0.9942	96.46
7.5	47,502,951	232,221	0.0049	0.9951	95.90
8.5	45,909,832	156,942	0.0034	0.9966	95.43
9.5	44,203,272	199,609	0.0045	0.9955	95.10
10.5	42,577,100	224,317	0.0053	0.9947	94.68
11.5	41,538,967	161,166	0.0039	0.9961	94.18
12.5	40,306,992	110,615	0.0027	0.9973	93.81
13.5	39,378,190	145,607	0.0037	0.9963	93.55
14.5	38,126,923	103,381	0.0027	0.9973	93.21
15.5	37,204,429	166,269	0.0045	0.9955	92.96
16.5	35,773,992	108,471	0.0030	0.9970	92.54
17.5	34,757,144	121,306	0.0035	0.9965	92.26
18.5	34,036,731	149,464	0.0044	0.9956	91.94
19.5	33,560,205	134,858	0.0040	0.9960	91.53
20.5	32,718,315	110,876	0.0034	0.9966	91.17
21.5	31,767,822	118,311	0.0037	0.9963	90.86
22.5	30,327,739	145,565	0.0048	0.9952	90.52
23.5	28,653,533	116,306	0.0041	0.9959	90.08
24.5	26,932,799	99,267	0.0037	0.9963	89.72
25.5	24,736,742	107,839	0.0044	0.9956	89.39
26.5	22,829,093	115,943	0.0051	0.9949	89.00
27.5	21,306,585	90,043	0.0042	0.9958	88.55
28.5	19,449,274	70,316	0.0036	0.9964	88.17
29.5	17,829,111	103,986	0.0058	0.9942	87.85
30.5	16,379,136	70,692	0.0043	0.9957	87.34
31.5	15,135,162	50,679	0.0033	0.9967	86.96
32.5	14,001,934	91,939	0.0066	0.9934	86.67
33.5	11,925,801	83,061	0.0070	0.9930	86.10
34.5	10,826,209	71,042	0.0066	0.9934	85.50
35.5	9,609,430	78,721	0.0082	0.9918	84.94
36.5	8,468,980	44,912	0.0053	0.9947	84.25
37.5	7,455,406	53,383	0.0072	0.9928	83.80
38.5	6,561,444	20,880	0.0032	0.9968	83.20

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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,755,463	14,785	0.0026	0.9974	82.93
40.5	5,148,053	21,479	0.0042	0.9958	82.72
41.5	4,703,029	8,189	0.0017	0.9983	82.38
42.5	4,372,219	18,818	0.0043	0.9957	82.23
43.5	3,971,315	10,858	0.0027	0.9973	81.88
44.5	3,631,166	10,911	0.0030	0.9970	81.66
45.5	3,372,078	38,838	0.0115	0.9885	81.41
46.5	3,126,379	34,194	0.0109	0.9891	80.47
47.5	2,887,150	42,087	0.0146	0.9854	79.59
48.5	2,650,083	52,701	0.0199	0.9801	78.43
49.5	2,334,422	41,076	0.0176	0.9824	76.87
50.5	2,088,820	109,363	0.0524	0.9476	75.52
51.5	1,823,633	113,422	0.0622	0.9378	71.57
52.5	1,553,791	116,390	0.0749	0.9251	67.11
53.5	1,283,280	99,529	0.0776	0.9224	62.09
54.5	1,029,780	119,946	0.1165	0.8835	57.27
55.5	808,668	129,152	0.1597	0.8403	50.60
56.5	592,711	120,859	0.2039	0.7961	42.52
57.5	422,561	89,159	0.2110	0.7890	33.85
58.5	258,486	28,027	0.1084	0.8916	26.71
59.5	163,562	29,360	0.1795	0.8205	23.81
60.5	53,931	31,659	0.5870	0.4130	19.54
61.5	11,563	1,315	0.1137	0.8863	8.07
62.5	4,033	873	0.2165	0.7835	7.15
63.5	3,160		0.0000	1.0000	5.60
64.5	83,359		0.0000	1.0000	5.60
65.5	84,194		0.0000	1.0000	5.60
66.5	84,194		0.0000	1.0000	5.60
67.5	83,533		0.0000	1.0000	5.60
68.5	83,533	186	0.0022	0.9978	5.60
69.5	83,348		0.0000	1.0000	5.59
70.5	83,348	186	0.0022	0.9978	5.59
71.5	83,162		0.0000	1.0000	5.58
72.5	83,162		0.0000	1.0000	5.58
73.5	83,162		0.0000	1.0000	5.58
74.5	83,162		0.0000	1.0000	5.58
75.5	83,162		0.0000	1.0000	5.58
76.5	83,162		0.0000	1.0000	5.58
77.5	83,162		0.0000	1.0000	5.58
78.5	83,162		0.0000	1.0000	5.58

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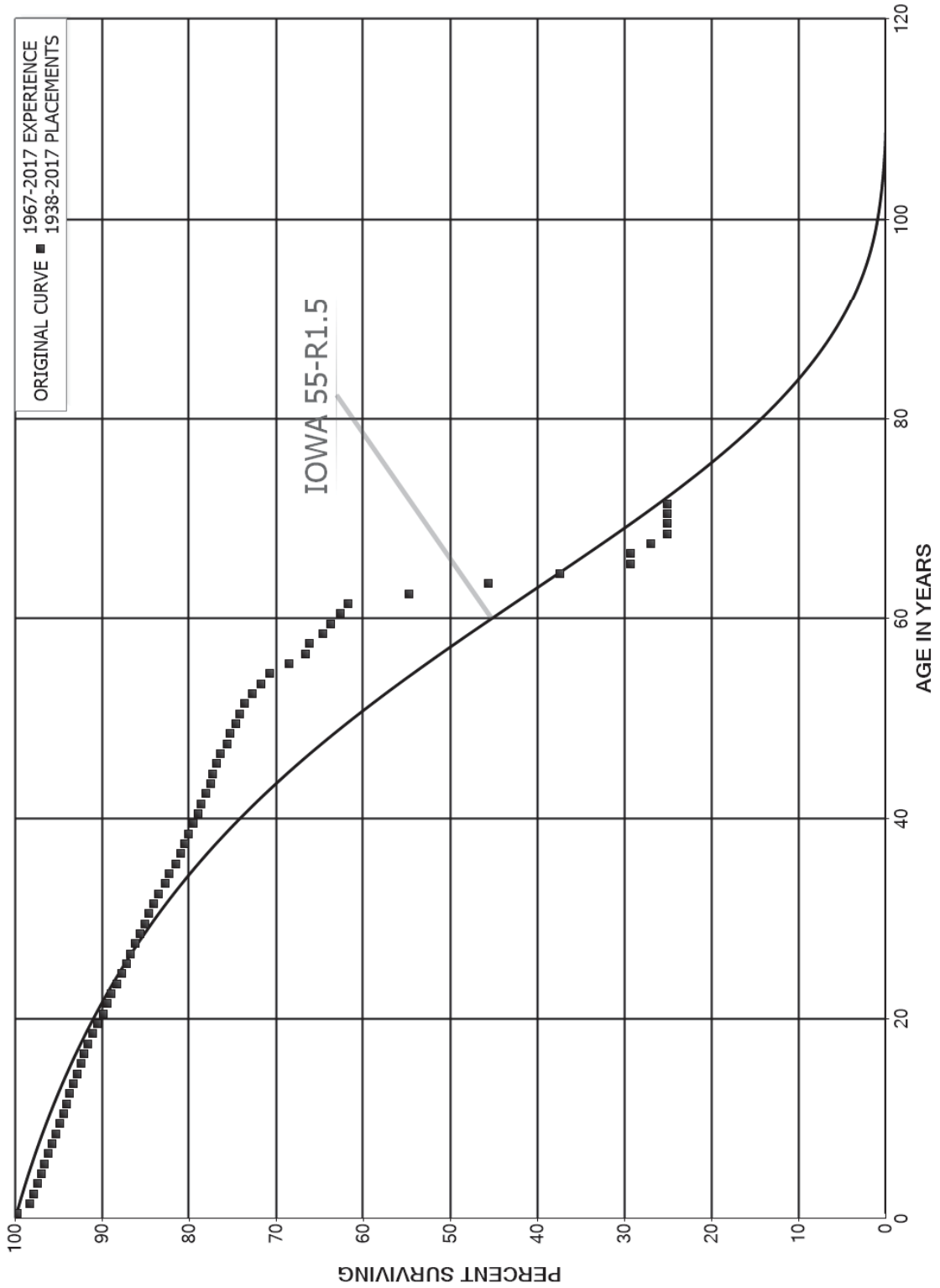
ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	83,162	406	0.0049	0.9951	5.58
80.5	82,757		0.0000	1.0000	5.55
81.5	82,757		0.0000	1.0000	5.55
82.5	82,757		0.0000	1.0000	5.55
83.5	82,757		0.0000	1.0000	5.55
84.5	82,757		0.0000	1.0000	5.55
85.5	82,757		0.0000	1.0000	5.55
86.5	82,757		0.0000	1.0000	5.55
87.5	82,757		0.0000	1.0000	5.55
88.5	82,757		0.0000	1.0000	5.55
89.5	82,757		0.0000	1.0000	5.55
90.5	82,757		0.0000	1.0000	5.55
91.5	82,757		0.0000	1.0000	5.55
92.5	81,660		0.0000	1.0000	5.55
93.5	81,660		0.0000	1.0000	5.55
94.5	81,660		0.0000	1.0000	5.55
95.5	81,660		0.0000	1.0000	5.55
96.5	81,034		0.0000	1.0000	5.55
97.5	81,034	17,312	0.2136	0.7864	5.55
98.5	63,722		0.0000	1.0000	4.36
99.5	63,722	464	0.0073	0.9927	4.36
100.5	63,258		0.0000	1.0000	4.33
101.5	63,258		0.0000	1.0000	4.33
102.5	63,258		0.0000	1.0000	4.33
103.5	63,258		0.0000	1.0000	4.33
104.5	63,258		0.0000	1.0000	4.33
105.5	63,258		0.0000	1.0000	4.33
106.5	63,258	1,337	0.0211	0.9789	4.33
107.5	61,921		0.0000	1.0000	4.24
108.5	61,921		0.0000	1.0000	4.24
109.5	61,921	417	0.0067	0.9933	4.24
110.5	61,504		0.0000	1.0000	4.21
111.5	61,504		0.0000	1.0000	4.21
112.5	61,504		0.0000	1.0000	4.21
113.5	61,504		0.0000	1.0000	4.21
114.5	61,504		0.0000	1.0000	4.21
115.5					4.21

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ACCOUNT 369.1 OVERHEAD SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,377,680	28,225	0.0027	0.9973	100.00
0.5	10,114,357	141,567	0.0140	0.9860	99.73
1.5	9,760,281	47,255	0.0048	0.9952	98.33
2.5	9,519,104	43,462	0.0046	0.9954	97.86
3.5	9,253,132	40,946	0.0044	0.9956	97.41
4.5	9,041,804	38,318	0.0042	0.9958	96.98
5.5	8,864,413	37,550	0.0042	0.9958	96.57
6.5	8,645,411	41,948	0.0049	0.9951	96.16
7.5	8,392,727	36,223	0.0043	0.9957	95.69
8.5	8,185,364	34,700	0.0042	0.9958	95.28
9.5	7,946,756	36,732	0.0046	0.9954	94.87
10.5	7,689,876	32,507	0.0042	0.9958	94.44
11.5	7,541,009	27,917	0.0037	0.9963	94.04
12.5	6,988,844	30,503	0.0044	0.9956	93.69
13.5	6,807,714	30,072	0.0044	0.9956	93.28
14.5	6,614,592	31,427	0.0048	0.9952	92.87
15.5	6,456,660	29,015	0.0045	0.9955	92.43
16.5	6,414,993	28,058	0.0044	0.9956	92.01
17.5	5,607,551	36,317	0.0065	0.9935	91.61
18.5	5,195,945	31,112	0.0060	0.9940	91.02
19.5	5,041,843	33,682	0.0067	0.9933	90.47
20.5	4,820,265	26,061	0.0054	0.9946	89.87
21.5	4,606,831	22,603	0.0049	0.9951	89.38
22.5	3,480,152	24,495	0.0070	0.9930	88.94
23.5	3,207,533	20,533	0.0064	0.9936	88.32
24.5	3,031,037	19,626	0.0065	0.9935	87.75
25.5	2,712,196	14,567	0.0054	0.9946	87.18
26.5	2,446,102	15,657	0.0064	0.9936	86.71
27.5	2,247,275	15,091	0.0067	0.9933	86.16
28.5	2,225,657	13,267	0.0060	0.9940	85.58
29.5	2,143,879	12,710	0.0059	0.9941	85.07
30.5	2,066,303	12,979	0.0063	0.9937	84.57
31.5	1,907,670	13,113	0.0069	0.9931	84.03
32.5	1,827,009	14,852	0.0081	0.9919	83.46
33.5	1,762,228	11,129	0.0063	0.9937	82.78
34.5	1,665,282	14,913	0.0090	0.9910	82.26
35.5	1,529,881	10,560	0.0069	0.9931	81.52
36.5	1,391,830	8,102	0.0058	0.9942	80.96
37.5	1,262,306	6,532	0.0052	0.9948	80.49
38.5	1,165,812	8,306	0.0071	0.9929	80.07

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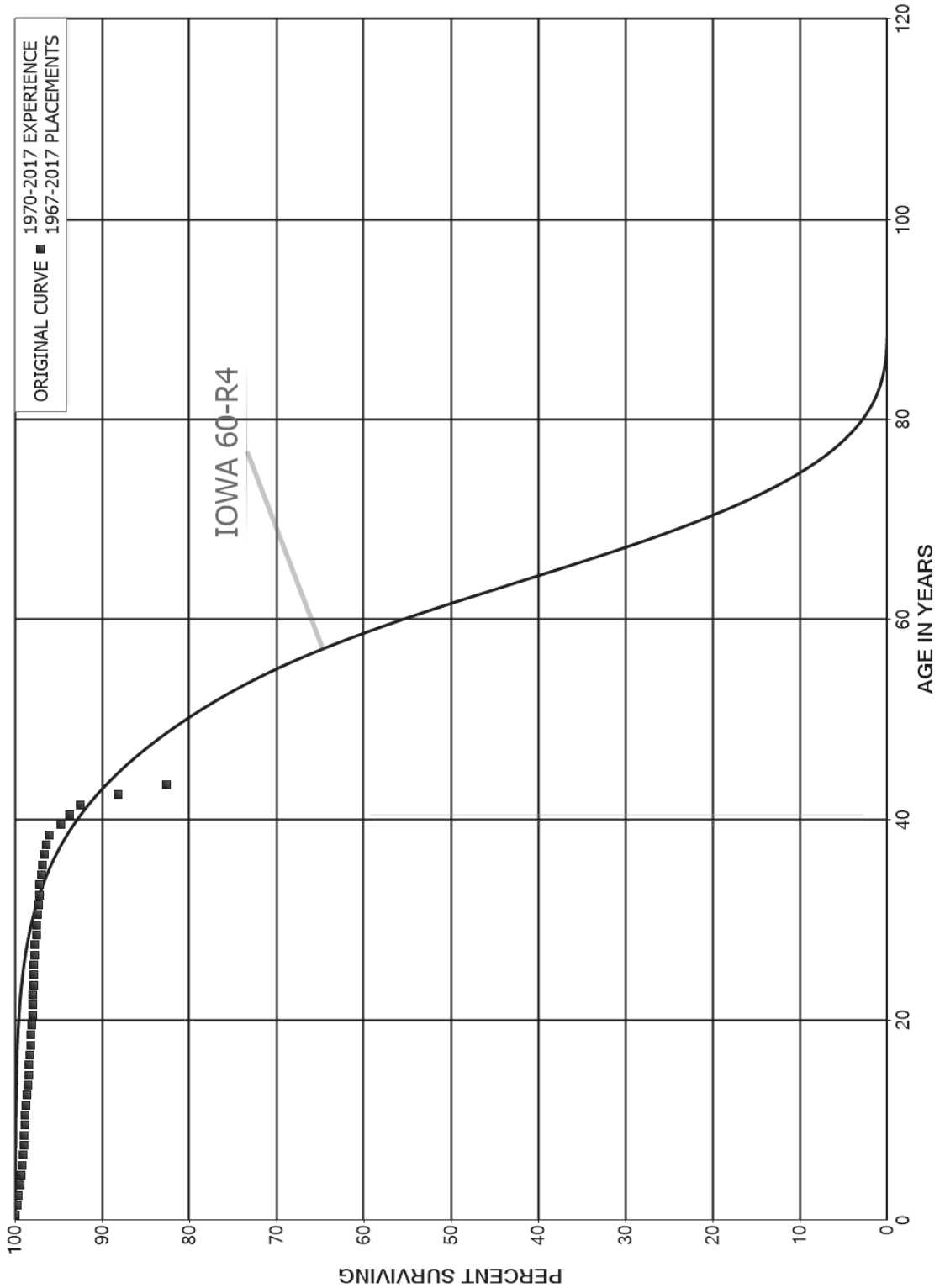
ACCOUNT 369.1 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,065,736	7,569	0.0071	0.9929	79.50
40.5	960,275	4,176	0.0043	0.9957	78.93
41.5	866,654	6,045	0.0070	0.9930	78.59
42.5	793,901	5,070	0.0064	0.9936	78.04
43.5	714,352	2,591	0.0036	0.9964	77.54
44.5	652,526	3,993	0.0061	0.9939	77.26
45.5	581,625	3,160	0.0054	0.9946	76.79
46.5	531,807	4,907	0.0092	0.9908	76.37
47.5	486,415	2,495	0.0051	0.9949	75.67
48.5	444,849	3,625	0.0081	0.9919	75.28
49.5	409,538	2,749	0.0067	0.9933	74.67
50.5	373,955	2,902	0.0078	0.9922	74.17
51.5	337,981	4,154	0.0123	0.9877	73.59
52.5	306,668	3,858	0.0126	0.9874	72.69
53.5	273,431	4,136	0.0151	0.9849	71.77
54.5	247,572	7,478	0.0302	0.9698	70.69
55.5	214,769	6,007	0.0280	0.9720	68.55
56.5	172,588	1,091	0.0063	0.9937	66.63
57.5	149,518	3,593	0.0240	0.9760	66.21
58.5	121,588	1,676	0.0138	0.9862	64.62
59.5	99,928	1,754	0.0175	0.9825	63.73
60.5	82,814	1,182	0.0143	0.9857	62.61
61.5	68,599	7,812	0.1139	0.8861	61.72
62.5	48,979	8,114	0.1657	0.8343	54.69
63.5	26,958	4,868	0.1806	0.8194	45.63
64.5	14,729	3,195	0.2169	0.7831	37.39
65.5	9,350		0.0000	1.0000	29.28
66.5	8,109	659	0.0813	0.9187	29.28
67.5	6,514	439	0.0675	0.9325	26.90
68.5	4,713		0.0000	1.0000	25.08
69.5	3,389		0.0000	1.0000	25.08
70.5	1,757		0.0000	1.0000	25.08
71.5					25.08

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ACCOUNT 369.2 UNDERGROUND SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 369.2 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2017 EXPERIENCE BAND 1970-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,504,367	4,479	0.0003	0.9997	100.00
0.5	16,221,456	42,421	0.0026	0.9974	99.97
1.5	15,892,514	15,528	0.0010	0.9990	99.71
2.5	15,615,111	42,239	0.0027	0.9973	99.61
3.5	15,311,689	13,675	0.0009	0.9991	99.34
4.5	15,035,694	17,790	0.0012	0.9988	99.26
5.5	14,703,087	10,887	0.0007	0.9993	99.14
6.5	14,386,383	9,665	0.0007	0.9993	99.06
7.5	14,100,877	9,103	0.0006	0.9994	99.00
8.5	13,727,481	9,996	0.0007	0.9993	98.93
9.5	13,185,756	9,626	0.0007	0.9993	98.86
10.5	12,394,621	11,610	0.0009	0.9991	98.79
11.5	11,690,014	15,556	0.0013	0.9987	98.70
12.5	10,951,365	7,028	0.0006	0.9994	98.57
13.5	10,273,854	5,846	0.0006	0.9994	98.50
14.5	9,581,724	5,708	0.0006	0.9994	98.45
15.5	9,124,164	7,962	0.0009	0.9991	98.39
16.5	8,845,665	7,310	0.0008	0.9992	98.30
17.5	7,968,595	6,319	0.0008	0.9992	98.22
18.5	7,593,350	5,322	0.0007	0.9993	98.14
19.5	7,310,890	5,183	0.0007	0.9993	98.07
20.5	7,080,756	6,664	0.0009	0.9991	98.01
21.5	5,222,482	1,082	0.0002	0.9998	97.91
22.5	4,716,469	1,284	0.0003	0.9997	97.89
23.5	4,133,077	1,636	0.0004	0.9996	97.87
24.5	3,921,498	1,289	0.0003	0.9997	97.83
25.5	3,378,596	2,663	0.0008	0.9992	97.80
26.5	3,132,940	576	0.0002	0.9998	97.72
27.5	2,809,904	5,925	0.0021	0.9979	97.70
28.5	2,562,315	1,150	0.0004	0.9996	97.49
29.5	2,229,178	1,151	0.0005	0.9995	97.45
30.5	2,041,735	1,907	0.0009	0.9991	97.40
31.5	1,787,194	1,947	0.0011	0.9989	97.31
32.5	1,604,580	678	0.0004	0.9996	97.20
33.5	1,395,991	2,314	0.0017	0.9983	97.16
34.5	1,206,533	1,793	0.0015	0.9985	97.00
35.5	1,013,239	2,892	0.0029	0.9971	96.86
36.5	781,545	1,645	0.0021	0.9979	96.58
37.5	574,888	1,819	0.0032	0.9968	96.38
38.5	371,805	5,113	0.0138	0.9862	96.07

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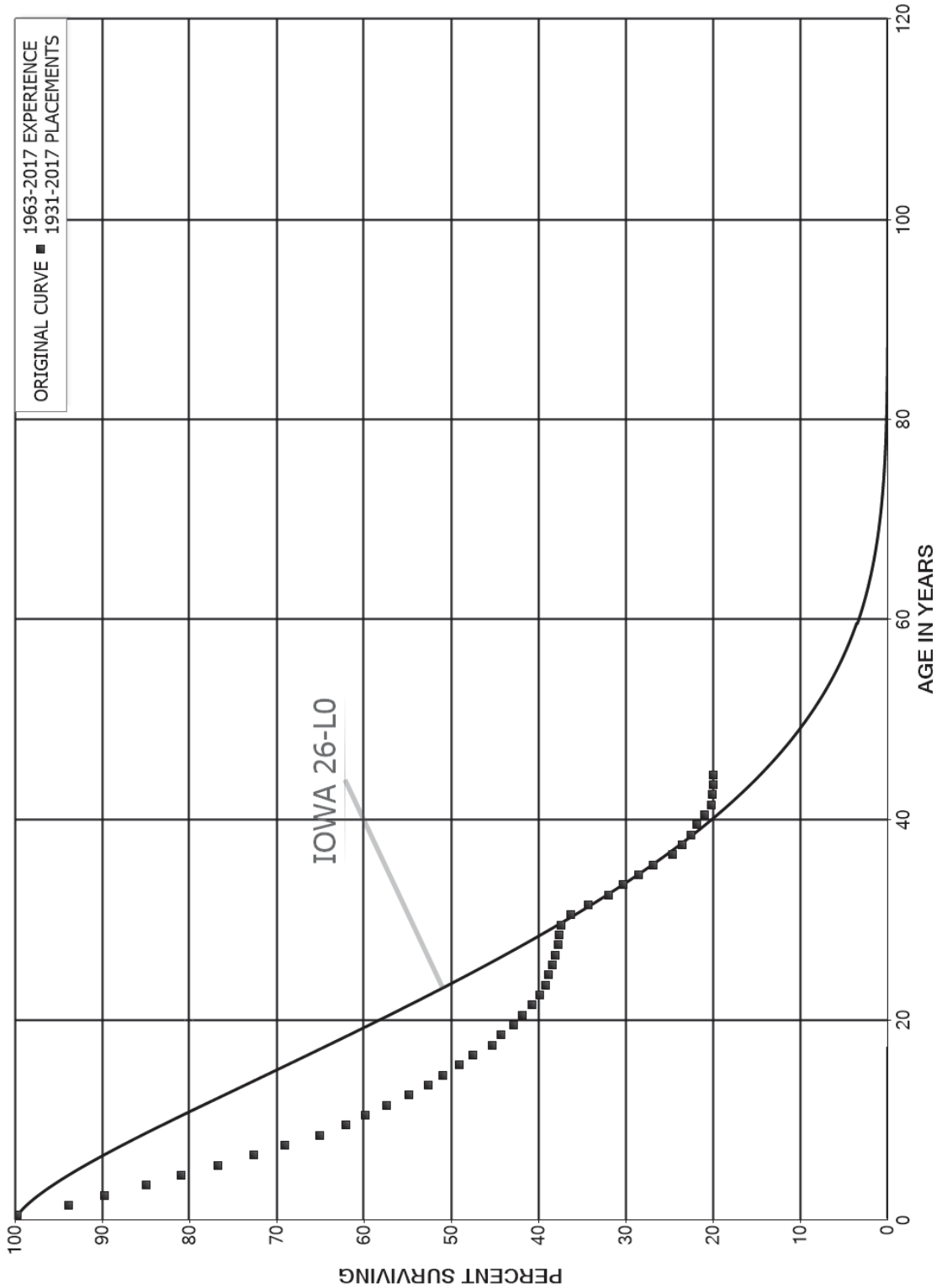
ACCOUNT 369.2 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2017 EXPERIENCE BAND 1970-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	240,679	2,546	0.0106	0.9894	94.75
40.5	155,540	2,100	0.0135	0.9865	93.75
41.5	120,773	5,577	0.0462	0.9538	92.48
42.5	85,744	5,477	0.0639	0.9361	88.21
43.5	40,903	775	0.0189	0.9811	82.58
44.5	8,912	1,356	0.1522	0.8478	81.01
45.5					68.68

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ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1963-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	719,728	2,192	0.0030	0.9970	100.00
0.5	752,969	44,036	0.0585	0.9415	99.70
1.5	705,825	31,178	0.0442	0.9558	93.86
2.5	670,497	35,955	0.0536	0.9464	89.72
3.5	634,418	29,984	0.0473	0.9527	84.91
4.5	604,116	31,139	0.0515	0.9485	80.89
5.5	572,977	30,775	0.0537	0.9463	76.72
6.5	540,686	26,546	0.0491	0.9509	72.60
7.5	514,140	29,724	0.0578	0.9422	69.04
8.5	484,416	22,620	0.0467	0.9533	65.05
9.5	461,796	16,608	0.0360	0.9640	62.01
10.5	441,580	17,214	0.0390	0.9610	59.78
11.5	421,163	18,966	0.0450	0.9550	57.45
12.5	402,197	16,365	0.0407	0.9593	54.86
13.5	381,345	11,894	0.0312	0.9688	52.63
14.5	368,087	14,088	0.0383	0.9617	50.99
15.5	353,401	11,256	0.0318	0.9682	49.04
16.5	339,821	15,849	0.0466	0.9534	47.48
17.5	321,916	7,215	0.0224	0.9776	45.26
18.5	313,784	9,994	0.0319	0.9681	44.25
19.5	303,142	7,391	0.0244	0.9756	42.84
20.5	303,201	8,063	0.0266	0.9734	41.79
21.5	308,515	6,740	0.0218	0.9782	40.68
22.5	319,718	4,950	0.0155	0.9845	39.79
23.5	320,956	3,129	0.0097	0.9903	39.18
24.5	325,587	3,678	0.0113	0.9887	38.80
25.5	325,115	2,801	0.0086	0.9914	38.36
26.5	339,479	2,406	0.0071	0.9929	38.03
27.5	343,014	1,659	0.0048	0.9952	37.76
28.5	346,875	2,030	0.0059	0.9941	37.57
29.5	348,201	9,554	0.0274	0.9726	37.35
30.5	340,801	19,575	0.0574	0.9426	36.33
31.5	315,377	21,367	0.0678	0.9322	34.24
32.5	292,865	15,245	0.0521	0.9479	31.92
33.5	270,082	15,585	0.0577	0.9423	30.26
34.5	246,968	14,184	0.0574	0.9426	28.51
35.5	223,701	18,626	0.0833	0.9167	26.88
36.5	197,355	8,661	0.0439	0.9561	24.64
37.5	184,098	8,417	0.0457	0.9543	23.56
38.5	165,596	4,858	0.0293	0.9707	22.48

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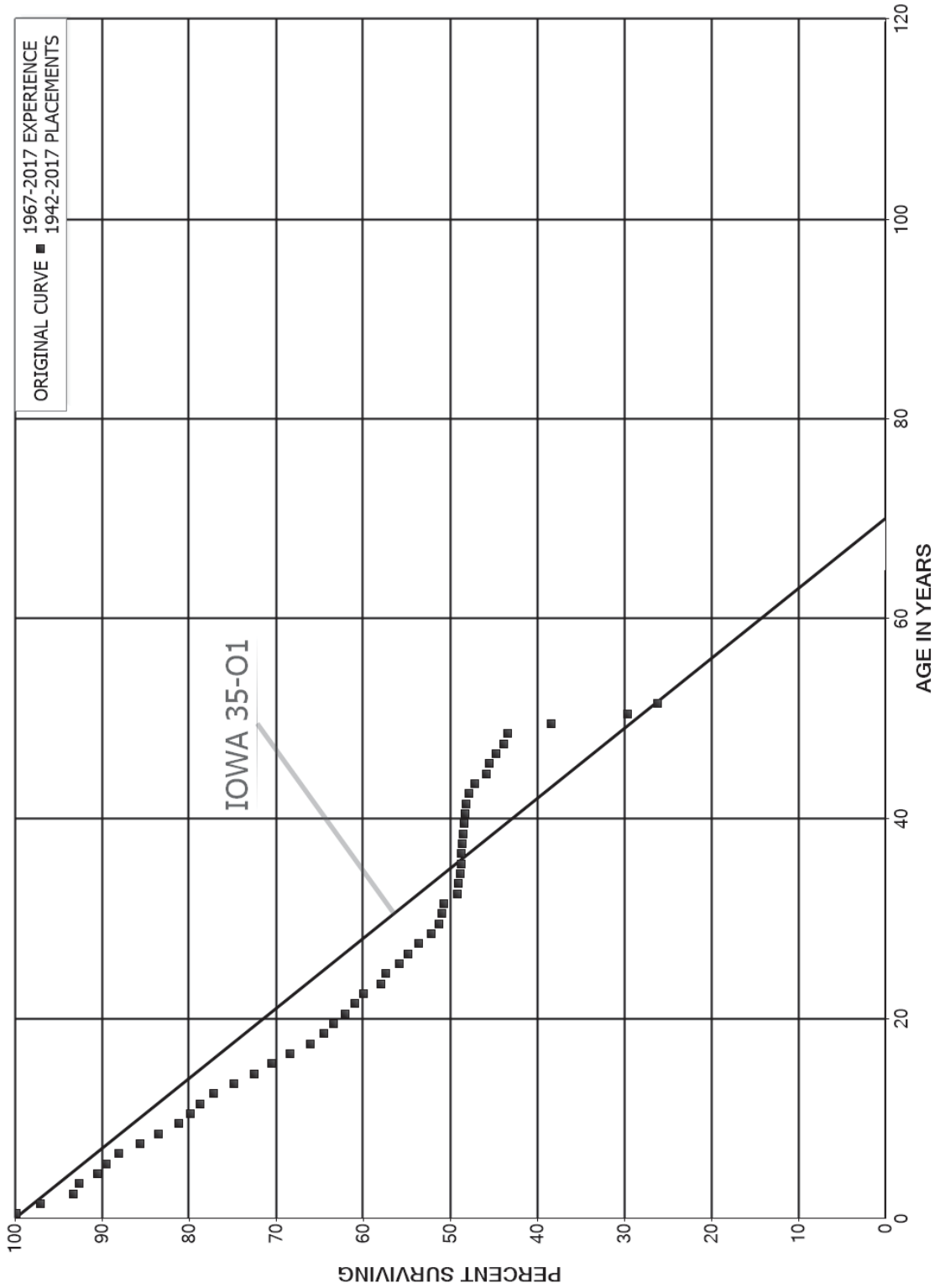
ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2017 EXPERIENCE BAND 1963-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	151,636	6,254	0.0412	0.9588	21.82
40.5	138,866	5,023	0.0362	0.9638	20.92
41.5	122,983	685	0.0056	0.9944	20.16
42.5	115,149	267	0.0023	0.9977	20.05
43.5	108,489	550	0.0051	0.9949	20.01
44.5	90,838	272	0.0030	0.9970	19.90
45.5	80,644	295	0.0037	0.9963	19.85
46.5	72,393	398	0.0055	0.9945	19.77
47.5	62,021	554	0.0089	0.9911	19.66
48.5	53,204	339	0.0064	0.9936	19.49
49.5	47,015	251	0.0053	0.9947	19.36
50.5	39,508	82	0.0021	0.9979	19.26
51.5	33,757	142	0.0042	0.9958	19.22
52.5	26,487	139	0.0053	0.9947	19.14
53.5	18,942	482	0.0254	0.9746	19.04
54.5	6,450	281	0.0435	0.9565	18.55
55.5					17.75

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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1942-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,020,632	1,200	0.0012	0.9988	100.00
0.5	1,043,305	29,792	0.0286	0.9714	99.88
1.5	976,047	37,433	0.0384	0.9616	97.03
2.5	950,390	6,986	0.0074	0.9926	93.31
3.5	971,845	22,232	0.0229	0.9771	92.62
4.5	971,646	10,302	0.0106	0.9894	90.50
5.5	954,433	15,236	0.0160	0.9840	89.54
6.5	949,630	26,670	0.0281	0.9719	88.12
7.5	919,162	22,606	0.0246	0.9754	85.64
8.5	921,804	26,115	0.0283	0.9717	83.53
9.5	901,151	14,373	0.0159	0.9841	81.17
10.5	891,135	12,957	0.0145	0.9855	79.87
11.5	890,360	17,693	0.0199	0.9801	78.71
12.5	881,615	26,075	0.0296	0.9704	77.15
13.5	861,937	26,635	0.0309	0.9691	74.87
14.5	824,927	22,911	0.0278	0.9722	72.55
15.5	792,316	24,633	0.0311	0.9689	70.54
16.5	762,802	25,174	0.0330	0.9670	68.34
17.5	732,459	17,094	0.0233	0.9767	66.09
18.5	719,842	13,085	0.0182	0.9818	64.55
19.5	700,694	13,867	0.0198	0.9802	63.37
20.5	681,985	12,894	0.0189	0.9811	62.12
21.5	632,554	10,610	0.0168	0.9832	60.94
22.5	595,260	19,875	0.0334	0.9666	59.92
23.5	570,921	5,321	0.0093	0.9907	57.92
24.5	559,604	15,117	0.0270	0.9730	57.38
25.5	527,685	9,439	0.0179	0.9821	55.83
26.5	504,414	11,566	0.0229	0.9771	54.83
27.5	489,871	13,233	0.0270	0.9730	53.58
28.5	471,368	7,289	0.0155	0.9845	52.13
29.5	461,254	3,380	0.0073	0.9927	51.32
30.5	453,365	2,246	0.0050	0.9950	50.95
31.5	331,927	9,939	0.0299	0.9701	50.69
32.5	314,468	512	0.0016	0.9984	49.18
33.5	294,211	1,326	0.0045	0.9955	49.10
34.5	279,376	1,027	0.0037	0.9963	48.87
35.5	225,706	7	0.0000	1.0000	48.70
36.5	192,468	232	0.0012	0.9988	48.69
37.5	173,302	507	0.0029	0.9971	48.63
38.5	169,499	525	0.0031	0.9969	48.49

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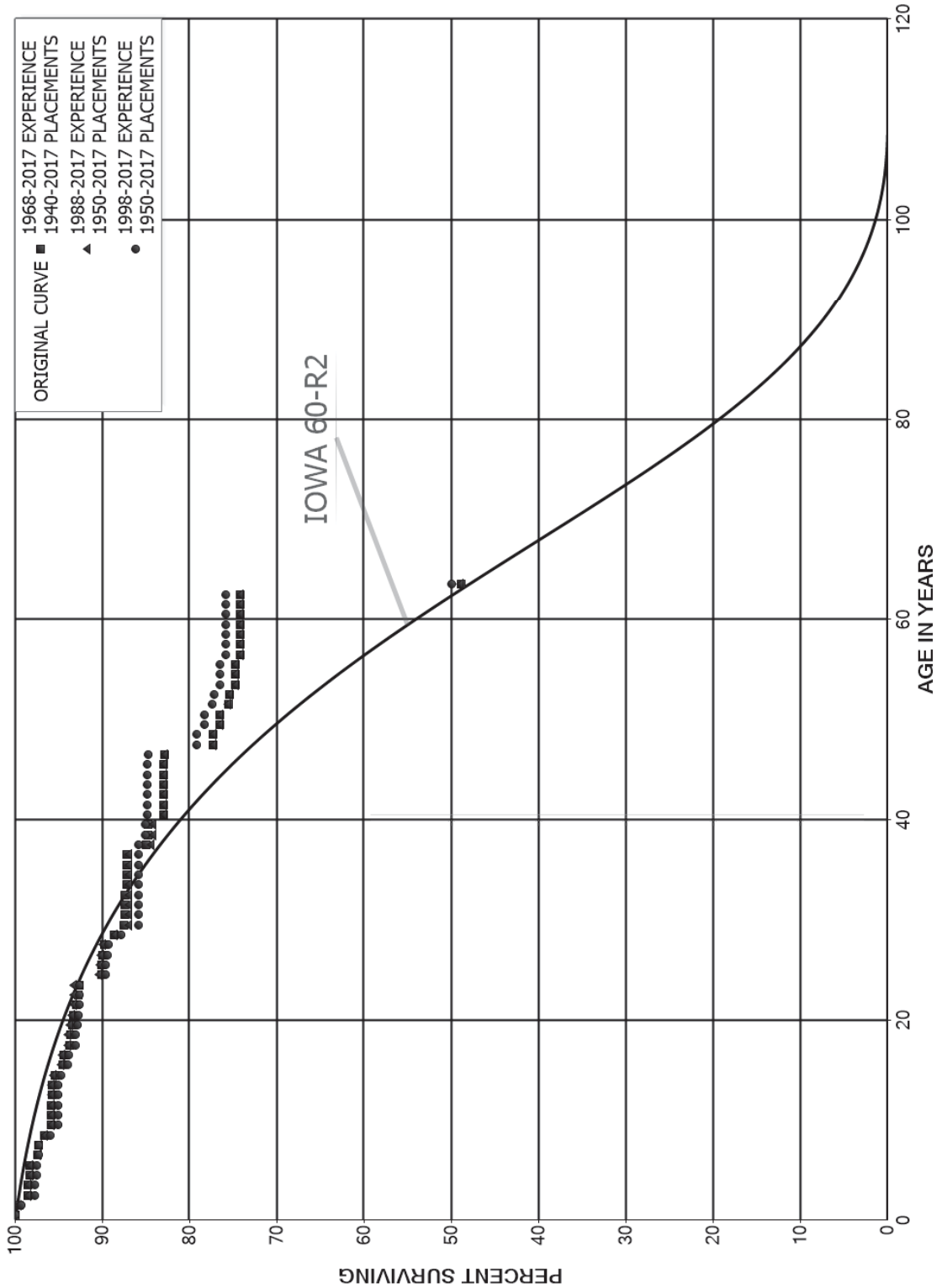
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1942-2017 EXPERIENCE BAND 1967-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	167,402	277	0.0017	0.9983	48.34
40.5	165,371	209	0.0013	0.9987	48.26
41.5	160,575	1,266	0.0079	0.9921	48.20
42.5	113,956	1,522	0.0134	0.9866	47.82
43.5	107,344	3,080	0.0287	0.9713	47.18
44.5	99,731	609	0.0061	0.9939	45.83
45.5	95,910	1,656	0.0173	0.9827	45.55
46.5	86,840	1,844	0.0212	0.9788	44.76
47.5	81,918	853	0.0104	0.9896	43.81
48.5	64,548	7,463	0.1156	0.8844	43.36
49.5	50,587	11,537	0.2281	0.7719	38.34
50.5	30,110	3,523	0.1170	0.8830	29.60
51.5	20,069	77	0.0038	0.9962	26.14
52.5	19,158	956	0.0499	0.9501	26.04
53.5	17,637	295	0.0167	0.9833	24.74
54.5	16,076	296	0.0184	0.9816	24.32
55.5	11,182	11	0.0010	0.9990	23.87
56.5	10,827	15	0.0014	0.9986	23.85
57.5	10,812	389	0.0360	0.9640	23.82
58.5	9,996	28	0.0028	0.9972	22.96
59.5	8,779	182	0.0207	0.9793	22.90
60.5	8,597	128	0.0149	0.9851	22.42
61.5	8,469		0.0000	1.0000	22.09
62.5	7,716		0.0000	1.0000	22.09
63.5	6,156	18	0.0030	0.9970	22.09
64.5	4,338	6	0.0013	0.9987	22.02
65.5	4,332		0.0000	1.0000	22.00
66.5	3,923		0.0000	1.0000	22.00
67.5	572		0.0000	1.0000	22.00
68.5	286	22	0.0785	0.9215	22.00
69.5	247		0.0000	1.0000	20.27
70.5	247		0.0000	1.0000	20.27
71.5					20.27

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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2017 EXPERIENCE BAND 1968-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,570,615		0.0000	1.0000	100.00
0.5	4,539,699	21,594	0.0048	0.9952	100.00
1.5	4,498,123	48,164	0.0107	0.9893	99.52
2.5	4,302,024		0.0000	1.0000	98.46
3.5	4,149,561	6,909	0.0017	0.9983	98.46
4.5	2,402,634	98	0.0000	1.0000	98.29
5.5	2,289,510	21,942	0.0096	0.9904	98.29
6.5	2,042,683	800	0.0004	0.9996	97.35
7.5	2,002,490	13,775	0.0069	0.9931	97.31
8.5	1,916,505	16,006	0.0084	0.9916	96.64
9.5	1,817,573	119	0.0001	0.9999	95.83
10.5	1,836,092		0.0000	1.0000	95.83
11.5	1,808,740	1,354	0.0007	0.9993	95.83
12.5	1,807,270		0.0000	1.0000	95.76
13.5	1,807,270	6,426	0.0036	0.9964	95.76
14.5	1,719,590	15,759	0.0092	0.9908	95.42
15.5	1,704,751	1,943	0.0011	0.9989	94.54
16.5	1,701,764	13,120	0.0077	0.9923	94.43
17.5	1,703,897	1,030	0.0006	0.9994	93.71
18.5	1,603,717	4,144	0.0026	0.9974	93.65
19.5	1,603,375	1,935	0.0012	0.9988	93.41
20.5	1,511,594	4,950	0.0033	0.9967	93.29
21.5	1,462,439	3,708	0.0025	0.9975	92.99
22.5	1,321,129	1,541	0.0012	0.9988	92.75
23.5	1,165,308	31,816	0.0273	0.9727	92.64
24.5	1,006,155	916	0.0009	0.9991	90.11
25.5	899,679	1,402	0.0016	0.9984	90.03
26.5	898,441	1,268	0.0014	0.9986	89.89
27.5	883,775	11,561	0.0131	0.9869	89.77
28.5	307,702	3,901	0.0127	0.9873	88.59
29.5	286,712	154	0.0005	0.9995	87.47
30.5	265,530		0.0000	1.0000	87.42
31.5	215,836		0.0000	1.0000	87.42
32.5	175,028	503	0.0029	0.9971	87.42
33.5	171,851		0.0000	1.0000	87.17
34.5	171,851		0.0000	1.0000	87.17
35.5	171,851		0.0000	1.0000	87.17
36.5	165,796	4,243	0.0256	0.9744	87.17
37.5	161,553	453	0.0028	0.9972	84.94
38.5	155,529		0.0000	1.0000	84.70

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2017 EXPERIENCE BAND 1968-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	155,529	3,204	0.0206	0.9794	84.70
40.5	152,325		0.0000	1.0000	82.96
41.5	152,325		0.0000	1.0000	82.96
42.5	152,325		0.0000	1.0000	82.96
43.5	139,630		0.0000	1.0000	82.96
44.5	137,480		0.0000	1.0000	82.96
45.5	137,480	201	0.0015	0.9985	82.96
46.5	136,176	9,072	0.0666	0.9334	82.84
47.5	127,105		0.0000	1.0000	77.32
48.5	125,143	1,360	0.0109	0.9891	77.32
49.5	110,427		0.0000	1.0000	76.48
50.5	109,088	1,311	0.0120	0.9880	76.48
51.5	107,777	203	0.0019	0.9981	75.56
52.5	107,574	999	0.0093	0.9907	75.42
53.5	105,989		0.0000	1.0000	74.72
54.5	105,989		0.0000	1.0000	74.72
55.5	105,989	832	0.0078	0.9922	74.72
56.5	102,430		0.0000	1.0000	74.13
57.5	102,283		0.0000	1.0000	74.13
58.5	93,995		0.0000	1.0000	74.13
59.5	76,946		0.0000	1.0000	74.13
60.5	16,226		0.0000	1.0000	74.13
61.5	16,226		0.0000	1.0000	74.13
62.5	16,226	5,536	0.3412	0.6588	74.13
63.5	10,690		0.0000	1.0000	48.84
64.5	10,690		0.0000	1.0000	48.84
65.5	10,690		0.0000	1.0000	48.84
66.5	10,690		0.0000	1.0000	48.84
67.5					48.84

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,317,506		0.0000	1.0000	100.00
0.5	4,361,362	21,594	0.0050	0.9950	100.00
1.5	4,325,396	48,164	0.0111	0.9889	99.50
2.5	4,177,176		0.0000	1.0000	98.40
3.5	4,057,947	6,909	0.0017	0.9983	98.40
4.5	2,310,922		0.0000	1.0000	98.23
5.5	2,197,895	21,942	0.0100	0.9900	98.23
6.5	1,991,189	800	0.0004	0.9996	97.25
7.5	1,950,731	13,775	0.0071	0.9929	97.21
8.5	1,859,717	16,006	0.0086	0.9914	96.52
9.5	1,740,777		0.0000	1.0000	95.69
10.5	1,688,325		0.0000	1.0000	95.69
11.5	1,660,973		0.0000	1.0000	95.69
12.5	1,659,358		0.0000	1.0000	95.69
13.5	1,672,053	4,115	0.0025	0.9975	95.69
14.5	1,590,015	14,170	0.0089	0.9911	95.46
15.5	1,575,845	1,041	0.0007	0.9993	94.61
16.5	1,574,863	11,782	0.0075	0.9925	94.54
17.5	1,558,612		0.0000	1.0000	93.84
18.5	1,461,297	4,144	0.0028	0.9972	93.84
19.5	1,470,705	1,935	0.0013	0.9987	93.57
20.5	1,378,563	3,904	0.0028	0.9972	93.45
21.5	1,330,907		0.0000	1.0000	93.18
22.5	1,193,306	782	0.0007	0.9993	93.18
23.5	1,038,829	31,816	0.0306	0.9694	93.12
24.5	879,676	822	0.0009	0.9991	90.27
25.5	773,294	1,402	0.0018	0.9982	90.19
26.5	781,457	1,268	0.0016	0.9984	90.02
27.5	766,281	11,561	0.0151	0.9849	89.88
28.5	198,496	3,738	0.0188	0.9812	88.52
29.5	196,232		0.0000	1.0000	86.85
30.5	245,393		0.0000	1.0000	86.85
31.5	195,700		0.0000	1.0000	86.85
32.5	154,891		0.0000	1.0000	86.85
33.5	152,217		0.0000	1.0000	86.85
34.5	152,217		0.0000	1.0000	86.85
35.5	152,217		0.0000	1.0000	86.85
36.5	146,162	4,243	0.0290	0.9710	86.85
37.5	160,611	453	0.0028	0.9972	84.33
38.5	154,587		0.0000	1.0000	84.09

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	154,587	2,262	0.0146	0.9854	84.09
40.5	152,325		0.0000	1.0000	82.86
41.5	152,325		0.0000	1.0000	82.86
42.5	152,325		0.0000	1.0000	82.86
43.5	139,630		0.0000	1.0000	82.86
44.5	137,480		0.0000	1.0000	82.86
45.5	137,480	201	0.0015	0.9985	82.86
46.5	136,176	9,072	0.0666	0.9334	82.74
47.5	127,105		0.0000	1.0000	77.23
48.5	125,143	1,360	0.0109	0.9891	77.23
49.5	110,427		0.0000	1.0000	76.39
50.5	109,088	1,311	0.0120	0.9880	76.39
51.5	107,777	203	0.0019	0.9981	75.47
52.5	107,574	999	0.0093	0.9907	75.33
53.5	105,989		0.0000	1.0000	74.63
54.5	105,989		0.0000	1.0000	74.63
55.5	105,989	832	0.0078	0.9922	74.63
56.5	102,430		0.0000	1.0000	74.04
57.5	102,283		0.0000	1.0000	74.04
58.5	93,995		0.0000	1.0000	74.04
59.5	76,946		0.0000	1.0000	74.04
60.5	16,226		0.0000	1.0000	74.04
61.5	16,226		0.0000	1.0000	74.04
62.5	16,226	5,536	0.3412	0.6588	74.04
63.5	10,690		0.0000	1.0000	48.78
64.5	10,690		0.0000	1.0000	48.78
65.5	10,690		0.0000	1.0000	48.78
66.5	10,690		0.0000	1.0000	48.78
67.5					48.78

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,928,500		0.0000	1.0000	100.00
0.5	2,927,974	21,594	0.0074	0.9926	100.00
1.5	2,930,984	45,492	0.0155	0.9845	99.26
2.5	2,872,647		0.0000	1.0000	97.72
3.5	2,936,881	6,909	0.0024	0.9976	97.72
4.5	1,261,389		0.0000	1.0000	97.49
5.5	1,262,262	2,308	0.0018	0.9982	97.49
6.5	1,038,446		0.0000	1.0000	97.31
7.5	1,021,063	13,775	0.0135	0.9865	97.31
8.5	1,568,494	16,006	0.0102	0.9898	96.00
9.5	1,522,448		0.0000	1.0000	95.02
10.5	1,545,306		0.0000	1.0000	95.02
11.5	1,524,018		0.0000	1.0000	95.02
12.5	1,570,283		0.0000	1.0000	95.02
13.5	1,604,102	4,115	0.0026	0.9974	95.02
14.5	1,517,396	14,170	0.0093	0.9907	94.78
15.5	1,503,226	1,041	0.0007	0.9993	93.89
16.5	1,550,826	11,782	0.0076	0.9924	93.83
17.5	1,534,575		0.0000	1.0000	93.11
18.5	1,440,869	4,144	0.0029	0.9971	93.11
19.5	1,436,725	1,935	0.0013	0.9987	92.85
20.5	1,343,244	1,385	0.0010	0.9990	92.72
21.5	1,297,653		0.0000	1.0000	92.63
22.5	1,160,051	782	0.0007	0.9993	92.63
23.5	1,017,684	31,816	0.0313	0.9687	92.56
24.5	860,681	822	0.0010	0.9990	89.67
25.5	754,299	1,402	0.0019	0.9981	89.58
26.5	754,000	1,268	0.0017	0.9983	89.42
27.5	738,678	11,561	0.0157	0.9843	89.27
28.5	164,567	3,738	0.0227	0.9773	87.87
29.5	157,291		0.0000	1.0000	85.87
30.5	137,603		0.0000	1.0000	85.87
31.5	88,362		0.0000	1.0000	85.87
32.5	47,554		0.0000	1.0000	85.87
33.5	45,466		0.0000	1.0000	85.87
34.5	45,466		0.0000	1.0000	85.87
35.5	45,466		0.0000	1.0000	85.87
36.5	48,975		0.0000	1.0000	85.87
37.5	49,122	453	0.0092	0.9908	85.87
38.5	51,386		0.0000	1.0000	85.08

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CALIFORNIA PROPERTY

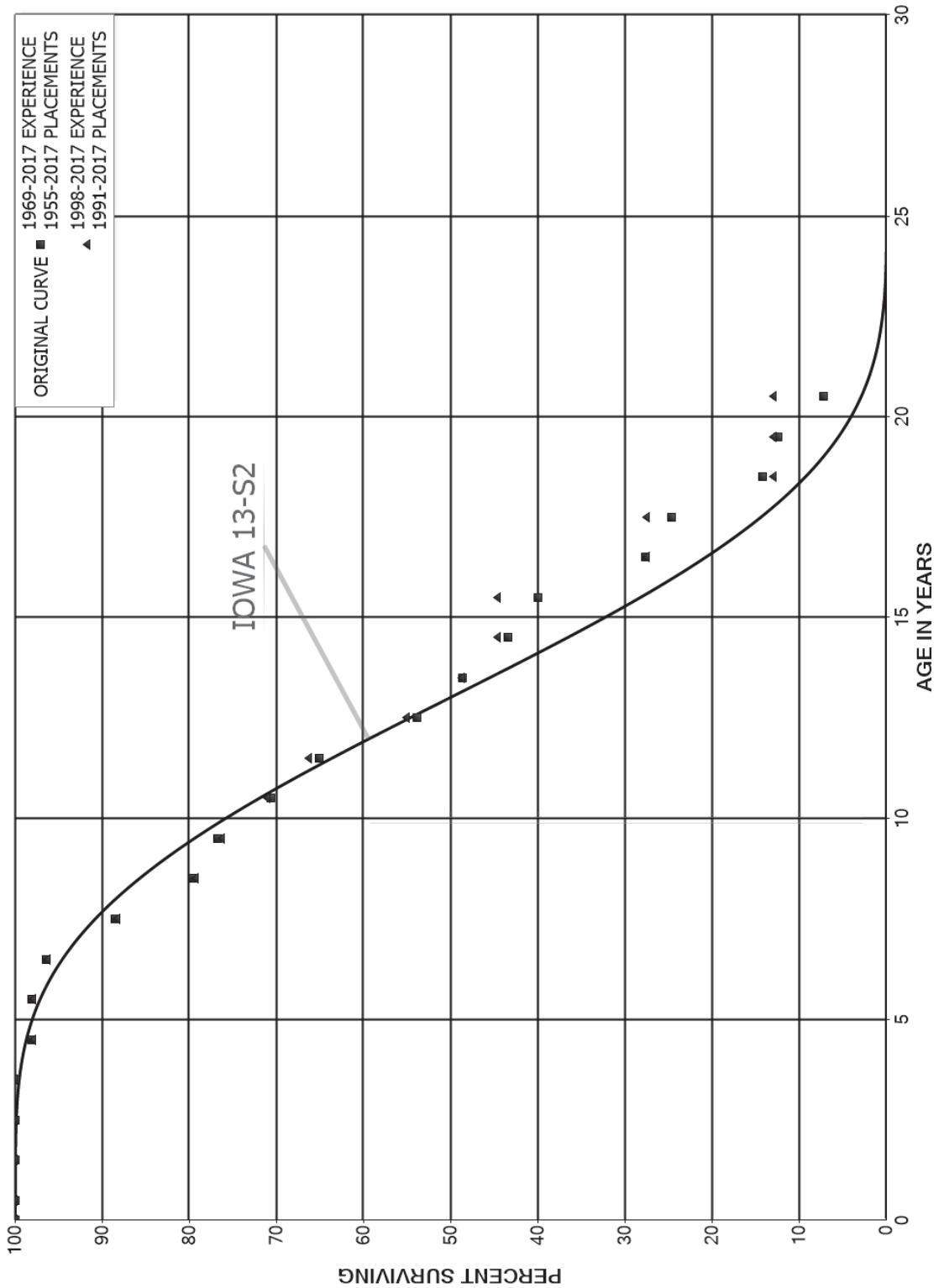
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	69,949	196	0.0028	0.9972	85.08
40.5	133,633		0.0000	1.0000	84.84
41.5	133,633		0.0000	1.0000	84.84
42.5	133,633		0.0000	1.0000	84.84
43.5	120,938		0.0000	1.0000	84.84
44.5	118,788		0.0000	1.0000	84.84
45.5	118,788	201	0.0017	0.9983	84.84
46.5	117,484	7,700	0.0655	0.9345	84.70
47.5	127,105		0.0000	1.0000	79.15
48.5	125,143	1,360	0.0109	0.9891	79.15
49.5	110,427		0.0000	1.0000	78.29
50.5	109,088	1,311	0.0120	0.9880	78.29
51.5	107,777	203	0.0019	0.9981	77.35
52.5	107,574	999	0.0093	0.9907	77.20
53.5	105,989		0.0000	1.0000	76.48
54.5	105,989		0.0000	1.0000	76.48
55.5	105,989	832	0.0078	0.9922	76.48
56.5	102,430		0.0000	1.0000	75.88
57.5	102,283		0.0000	1.0000	75.88
58.5	93,995		0.0000	1.0000	75.88
59.5	76,946		0.0000	1.0000	75.88
60.5	16,226		0.0000	1.0000	75.88
61.5	16,226		0.0000	1.0000	75.88
62.5	16,226	5,536	0.3412	0.6588	75.88
63.5	10,690		0.0000	1.0000	49.99
64.5	10,690		0.0000	1.0000	49.99
65.5	10,690		0.0000	1.0000	49.99
66.5	10,690		0.0000	1.0000	49.99
67.5					49.99

PACIFICORP
CALIFORNIA PROPERTY
ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2017 EXPERIENCE BAND 1969-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,342,030		0.0000	1.0000	100.00
0.5	1,289,953		0.0000	1.0000	100.00
1.5	1,289,953		0.0000	1.0000	100.00
2.5	1,248,813		0.0000	1.0000	100.00
3.5	1,248,813	24,170	0.0194	0.9806	100.00
4.5	1,106,113		0.0000	1.0000	98.06
5.5	1,106,113	19,035	0.0172	0.9828	98.06
6.5	892,112	72,678	0.0815	0.9185	96.38
7.5	819,434	82,297	0.1004	0.8996	88.53
8.5	605,142	21,791	0.0360	0.9640	79.63
9.5	543,257	43,418	0.0799	0.9201	76.77
10.5	497,307	39,325	0.0791	0.9209	70.63
11.5	439,858	75,614	0.1719	0.8281	65.05
12.5	241,222	23,414	0.0971	0.9029	53.86
13.5	226,855	24,454	0.1078	0.8922	48.64
14.5	154,692	12,290	0.0795	0.9205	43.39
15.5	123,464	37,991	0.3077	0.6923	39.95
16.5	63,202	6,998	0.1107	0.8893	27.65
17.5	56,204	23,745	0.4225	0.5775	24.59
18.5	32,459	4,014	0.1237	0.8763	14.20
19.5	24,246	10,250	0.4227	0.5773	12.45
20.5	13,997		0.0000	1.0000	7.18
21.5	13,997		0.0000	1.0000	7.18
22.5	13,997		0.0000	1.0000	7.18
23.5	13,997		0.0000	1.0000	7.18
24.5					7.18

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CALIFORNIA PROPERTY

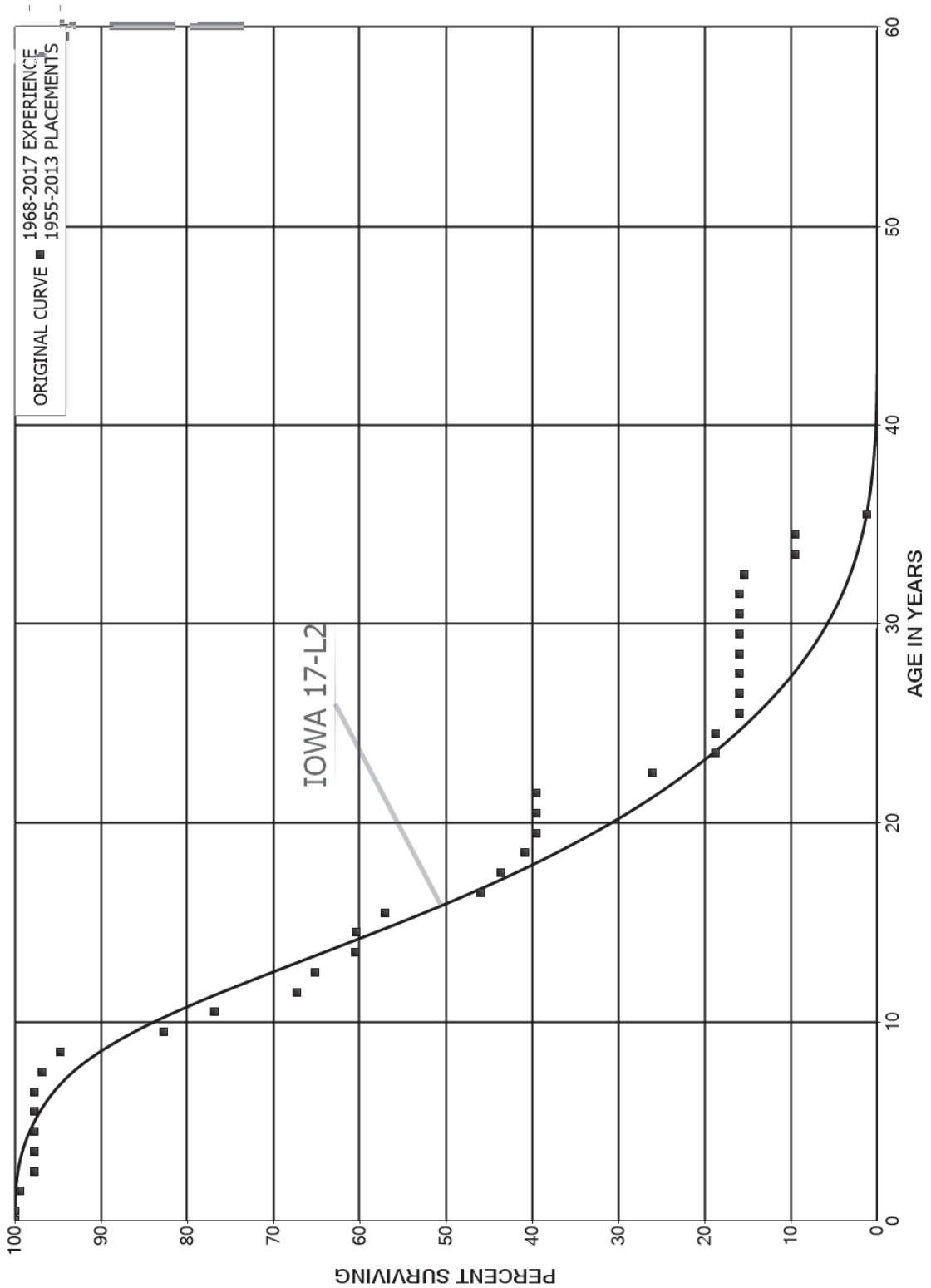
ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,098,245		0.0000	1.0000	100.00
0.5	1,035,917		0.0000	1.0000	100.00
1.5	1,090,881		0.0000	1.0000	100.00
2.5	1,093,406		0.0000	1.0000	100.00
3.5	1,113,065	24,170	0.0217	0.9783	100.00
4.5	1,075,779		0.0000	1.0000	97.83
5.5	1,090,009	19,035	0.0175	0.9825	97.83
6.5	876,596	72,678	0.0829	0.9171	96.12
7.5	803,918	82,297	0.1024	0.8976	88.15
8.5	585,773	21,790	0.0372	0.9628	79.13
9.5	507,585	34,858	0.0687	0.9313	76.18
10.5	450,314	30,411	0.0675	0.9325	70.95
11.5	394,780	67,212	0.1703	0.8297	66.16
12.5	204,546	23,414	0.1145	0.8855	54.90
13.5	181,131	15,407	0.0851	0.9149	48.61
14.5	118,015		0.0000	1.0000	44.48
15.5	99,078	37,991	0.3835	0.6165	44.48
16.5	38,816		0.0000	1.0000	27.42
17.5	38,816	20,620	0.5312	0.4688	27.42
18.5	18,196		0.0000	1.0000	12.86
19.5	13,997		0.0000	1.0000	12.86
20.5	13,997		0.0000	1.0000	12.86
21.5	13,997		0.0000	1.0000	12.86
22.5	13,997		0.0000	1.0000	12.86
23.5	13,997		0.0000	1.0000	12.86
24.5					12.86

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CALIFORNIA PROPERTY
ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
CALIFORNIA PROPERTY

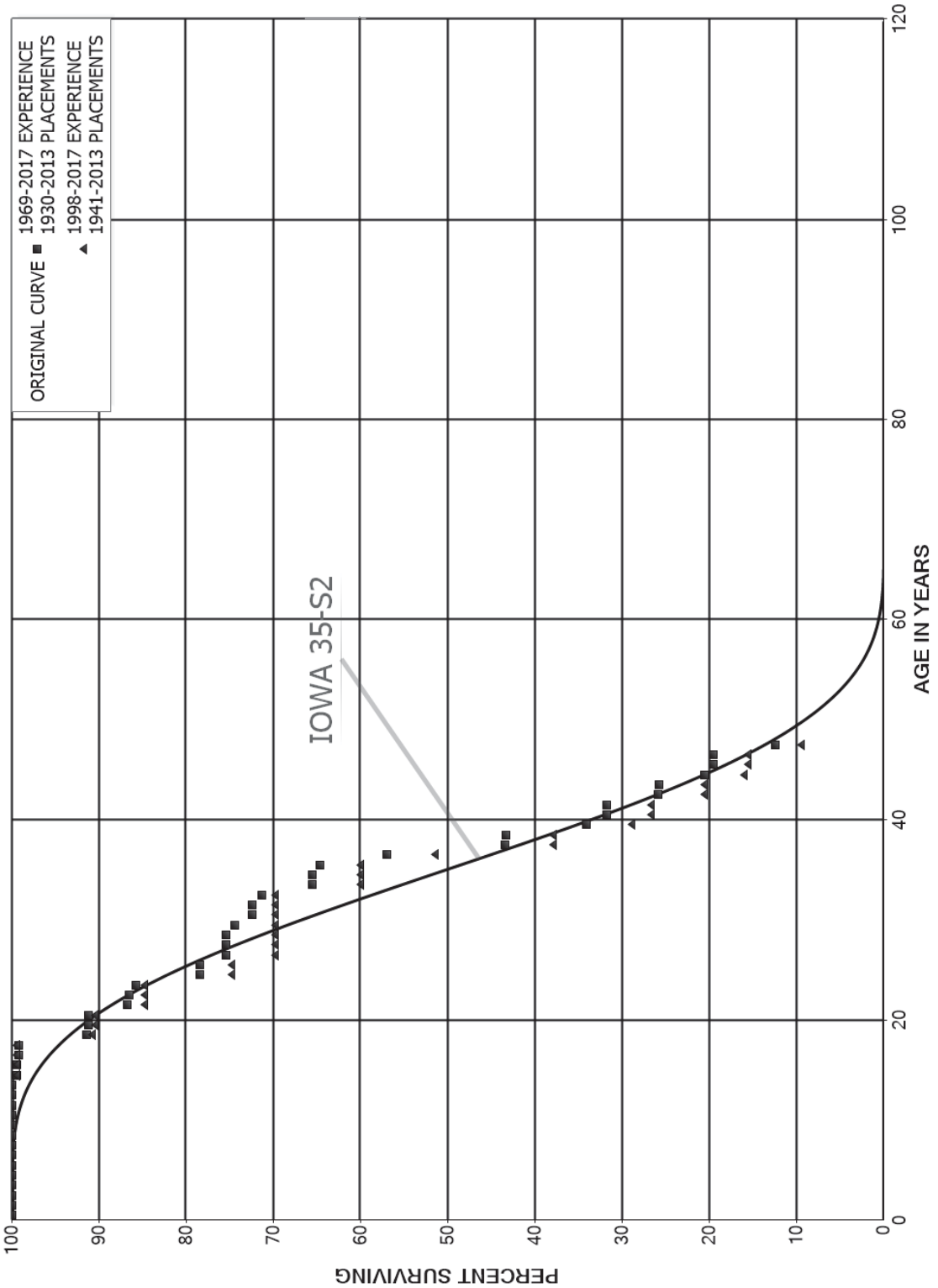
ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2013 EXPERIENCE BAND 1968-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,782,327		0.0000	1.0000	100.00
0.5	1,782,327	11,243	0.0063	0.9937	100.00
1.5	1,771,084	29,758	0.0168	0.9832	99.37
2.5	1,741,326		0.0000	1.0000	97.70
3.5	1,786,410		0.0000	1.0000	97.70
4.5	1,619,703		0.0000	1.0000	97.70
5.5	1,644,495		0.0000	1.0000	97.70
6.5	1,459,167	12,745	0.0087	0.9913	97.70
7.5	1,456,494	32,537	0.0223	0.9777	96.85
8.5	1,276,389	161,929	0.1269	0.8731	94.68
9.5	1,085,257	76,214	0.0702	0.9298	82.67
10.5	962,693	120,630	0.1253	0.8747	76.87
11.5	842,063	26,076	0.0310	0.9690	67.23
12.5	622,639	44,912	0.0721	0.9279	65.15
13.5	414,469	730	0.0018	0.9982	60.45
14.5	413,738	22,831	0.0552	0.9448	60.35
15.5	301,958	58,686	0.1944	0.8056	57.02
16.5	203,768	10,125	0.0497	0.9503	45.93
17.5	193,643	12,696	0.0656	0.9344	43.65
18.5	180,947	5,813	0.0321	0.9679	40.79
19.5	175,134		0.0000	1.0000	39.48
20.5	175,134		0.0000	1.0000	39.48
21.5	175,134	59,336	0.3388	0.6612	39.48
22.5	52,950	14,905	0.2815	0.7185	26.10
23.5	38,045		0.0000	1.0000	18.76
24.5	38,045	5,616	0.1476	0.8524	18.76
25.5	32,430	186	0.0057	0.9943	15.99
26.5	32,244		0.0000	1.0000	15.90
27.5	32,244		0.0000	1.0000	15.90
28.5	32,244		0.0000	1.0000	15.90
29.5	32,244		0.0000	1.0000	15.90
30.5	32,244		0.0000	1.0000	15.90
31.5	32,244	938	0.0291	0.9709	15.90
32.5	31,306	12,097	0.3864	0.6136	15.43
33.5	19,209		0.0000	1.0000	9.47
34.5	19,209	16,832	0.8762	0.1238	9.47
35.5	2,377		0.0000	1.0000	1.17
36.5	2,377		0.0000	1.0000	1.17
37.5	2,377	2,377	1.0000		1.17
38.5					

PACIFICORP
CALIFORNIA PROPERTY
ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2013 EXPERIENCE BAND 1969-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	531,748		0.0000	1.0000	100.00
0.5	538,303		0.0000	1.0000	100.00
1.5	538,303		0.0000	1.0000	100.00
2.5	541,196		0.0000	1.0000	100.00
3.5	541,196		0.0000	1.0000	100.00
4.5	532,273		0.0000	1.0000	100.00
5.5	532,845		0.0000	1.0000	100.00
6.5	392,705		0.0000	1.0000	100.00
7.5	354,014		0.0000	1.0000	100.00
8.5	354,014		0.0000	1.0000	100.00
9.5	345,008		0.0000	1.0000	100.00
10.5	283,238		0.0000	1.0000	100.00
11.5	283,238		0.0000	1.0000	100.00
12.5	283,238		0.0000	1.0000	100.00
13.5	280,628	1,645	0.0059	0.9941	100.00
14.5	280,900		0.0000	1.0000	99.41
15.5	246,366	698	0.0028	0.9972	99.41
16.5	245,668		0.0000	1.0000	99.13
17.5	245,668	19,106	0.0778	0.9222	99.13
18.5	223,816	723	0.0032	0.9968	91.42
19.5	224,188		0.0000	1.0000	91.13
20.5	151,285	7,260	0.0480	0.9520	91.13
21.5	125,873	438	0.0035	0.9965	86.75
22.5	114,117	892	0.0078	0.9922	86.45
23.5	113,225	9,729	0.0859	0.9141	85.78
24.5	69,440		0.0000	1.0000	78.41
25.5	69,826	2,634	0.0377	0.9623	78.41
26.5	41,797		0.0000	1.0000	75.45
27.5	41,293		0.0000	1.0000	75.45
28.5	41,293	599	0.0145	0.9855	75.45
29.5	40,694	1,049	0.0258	0.9742	74.35
30.5	39,644	45	0.0011	0.9989	72.44
31.5	39,599	572	0.0144	0.9856	72.35
32.5	39,027	3,187	0.0817	0.9183	71.31
33.5	35,841		0.0000	1.0000	65.49
34.5	35,841	468	0.0131	0.9869	65.49
35.5	35,372	4,202	0.1188	0.8812	64.63
36.5	31,171	7,408	0.2377	0.7623	56.95
37.5	22,817	49	0.0021	0.9979	43.42
38.5	17,327	3,686	0.2127	0.7873	43.32

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2013 EXPERIENCE BAND 1969-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,642	958	0.0703	0.9297	34.11
40.5	12,683		0.0000	1.0000	31.71
41.5	12,683	2,353	0.1855	0.8145	31.71
42.5	10,331	51	0.0049	0.9951	25.83
43.5	10,280	2,075	0.2019	0.7981	25.70
44.5	8,204	420	0.0512	0.9488	20.51
45.5	7,784		0.0000	1.0000	19.46
46.5	7,784	2,840	0.3649	0.6351	19.46
47.5	4,944		0.0000	1.0000	12.36
48.5	4,944	143	0.0288	0.9712	12.36
49.5	4,802		0.0000	1.0000	12.01
50.5	4,802		0.0000	1.0000	12.01
51.5	4,802		0.0000	1.0000	12.01
52.5	4,802		0.0000	1.0000	12.01
53.5	2,187		0.0000	1.0000	12.01
54.5	2,187		0.0000	1.0000	12.01
55.5	2,187		0.0000	1.0000	12.01
56.5	2,187		0.0000	1.0000	12.01
57.5	2,187	1,668	0.7624	0.2376	12.01
58.5	520		0.0000	1.0000	2.85
59.5	520		0.0000	1.0000	2.85
60.5	520		0.0000	1.0000	2.85
61.5	520	246	0.4735	0.5265	2.85
62.5	274		0.0000	1.0000	1.50
63.5	274		0.0000	1.0000	1.50
64.5	274		0.0000	1.0000	1.50
65.5	274		0.0000	1.0000	1.50
66.5	274		0.0000	1.0000	1.50
67.5	274		0.0000	1.0000	1.50
68.5	274		0.0000	1.0000	1.50
69.5	274		0.0000	1.0000	1.50
70.5	274		0.0000	1.0000	1.50
71.5	274	274	1.0000		1.50
72.5					

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2013 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	314,069		0.0000	1.0000	100.00
0.5	387,463		0.0000	1.0000	100.00
1.5	406,946		0.0000	1.0000	100.00
2.5	427,094		0.0000	1.0000	100.00
3.5	427,094		0.0000	1.0000	100.00
4.5	449,613		0.0000	1.0000	100.00
5.5	466,602		0.0000	1.0000	100.00
6.5	344,448		0.0000	1.0000	100.00
7.5	305,613		0.0000	1.0000	100.00
8.5	305,613		0.0000	1.0000	100.00
9.5	296,382		0.0000	1.0000	100.00
10.5	234,611		0.0000	1.0000	100.00
11.5	234,611		0.0000	1.0000	100.00
12.5	234,611		0.0000	1.0000	100.00
13.5	229,636	1,645	0.0072	0.9928	100.00
14.5	227,991		0.0000	1.0000	99.28
15.5	193,457		0.0000	1.0000	99.28
16.5	193,457		0.0000	1.0000	99.28
17.5	204,132	17,788	0.0871	0.9129	99.28
18.5	188,987	723	0.0038	0.9962	90.63
19.5	188,264		0.0000	1.0000	90.29
20.5	114,870	7,260	0.0632	0.9368	90.29
21.5	88,127		0.0000	1.0000	84.58
22.5	79,394		0.0000	1.0000	84.58
23.5	82,834	9,729	0.1174	0.8826	84.58
24.5	39,049		0.0000	1.0000	74.65
25.5	39,049	2,634	0.0674	0.9326	74.65
26.5	14,207		0.0000	1.0000	69.61
27.5	13,155		0.0000	1.0000	69.61
28.5	13,155		0.0000	1.0000	69.61
29.5	19,710		0.0000	1.0000	69.61
30.5	19,710		0.0000	1.0000	69.61
31.5	22,603		0.0000	1.0000	69.61
32.5	22,603	3,187	0.1410	0.8590	69.61
33.5	22,031		0.0000	1.0000	59.80
34.5	22,031		0.0000	1.0000	59.80
35.5	29,439	4,202	0.1427	0.8573	59.80
36.5	28,077	7,408	0.2638	0.7362	51.26
37.5	19,724		0.0000	1.0000	37.74
38.5	14,366	3,440	0.2394	0.7606	37.74

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CALIFORNIA PROPERTY

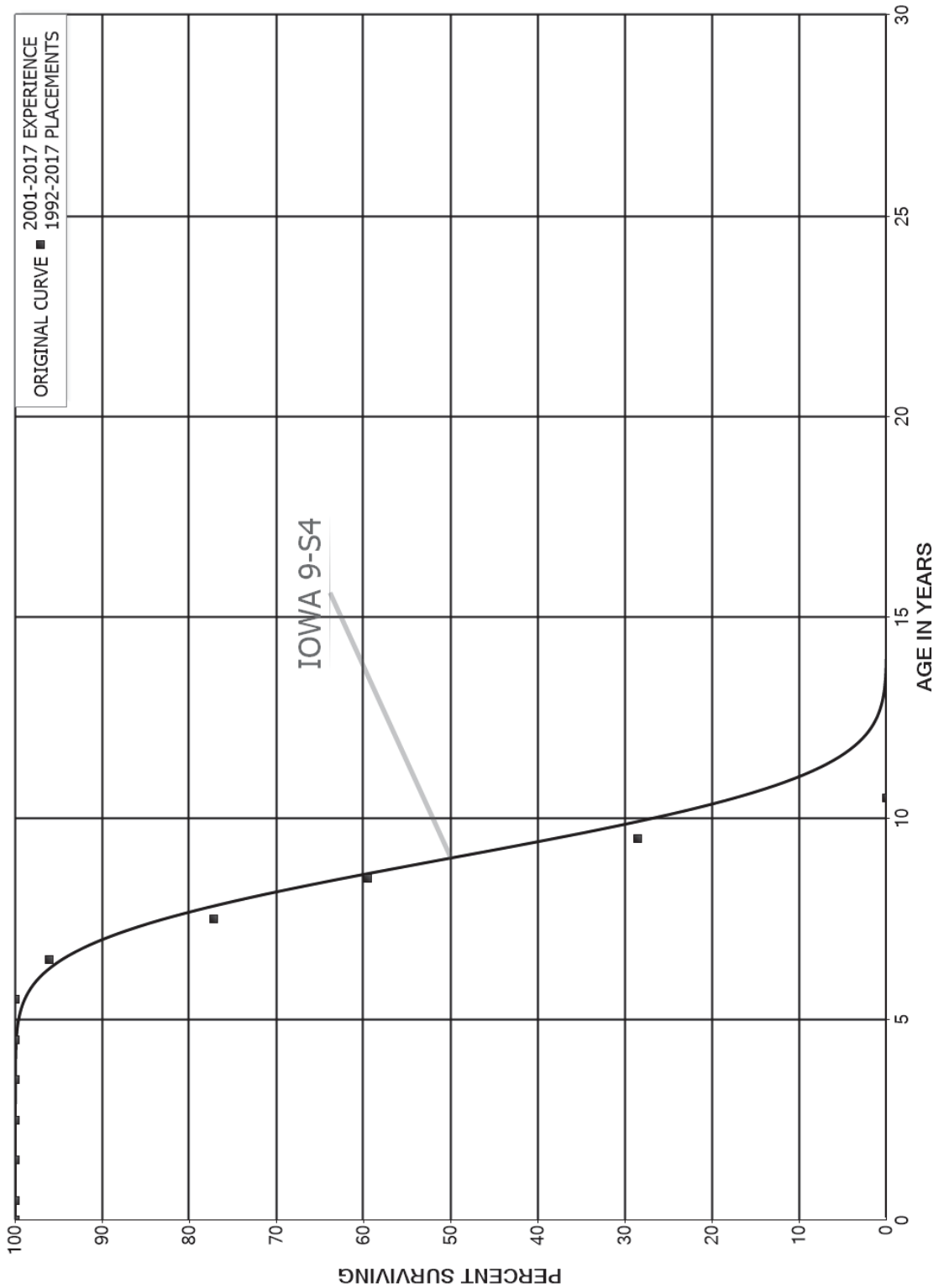
ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2013 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,926	818	0.0749	0.9251	28.70
40.5	10,108		0.0000	1.0000	26.55
41.5	10,108	2,353	0.2327	0.7673	26.55
42.5	9,423		0.0000	1.0000	20.37
43.5	9,423	2,075	0.2202	0.7798	20.37
44.5	7,348	226	0.0307	0.9693	15.89
45.5	7,122		0.0000	1.0000	15.40
46.5	7,122	2,840	0.3988	0.6012	15.40
47.5	4,282		0.0000	1.0000	9.26
48.5	4,282		0.0000	1.0000	9.26
49.5	4,528		0.0000	1.0000	9.26
50.5	4,528		0.0000	1.0000	9.26
51.5	4,528		0.0000	1.0000	9.26
52.5	4,528		0.0000	1.0000	9.26
53.5	1,914		0.0000	1.0000	9.26
54.5	1,914		0.0000	1.0000	9.26
55.5	1,914		0.0000	1.0000	9.26
56.5	2,187		0.0000	1.0000	9.26
57.5	2,187	1,668	0.7624	0.2376	9.26
58.5	520		0.0000	1.0000	2.20
59.5	520		0.0000	1.0000	2.20
60.5	520		0.0000	1.0000	2.20
61.5	520	246	0.4735	0.5265	2.20
62.5	274		0.0000	1.0000	1.16
63.5	274		0.0000	1.0000	1.16
64.5	274		0.0000	1.0000	1.16
65.5	274		0.0000	1.0000	1.16
66.5	274		0.0000	1.0000	1.16
67.5	274		0.0000	1.0000	1.16
68.5	274		0.0000	1.0000	1.16
69.5	274		0.0000	1.0000	1.16
70.5	274		0.0000	1.0000	1.16
71.5	274	274	1.0000		1.16
72.5					

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CALIFORNIA PROPERTY
ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
CALIFORNIA PROPERTY

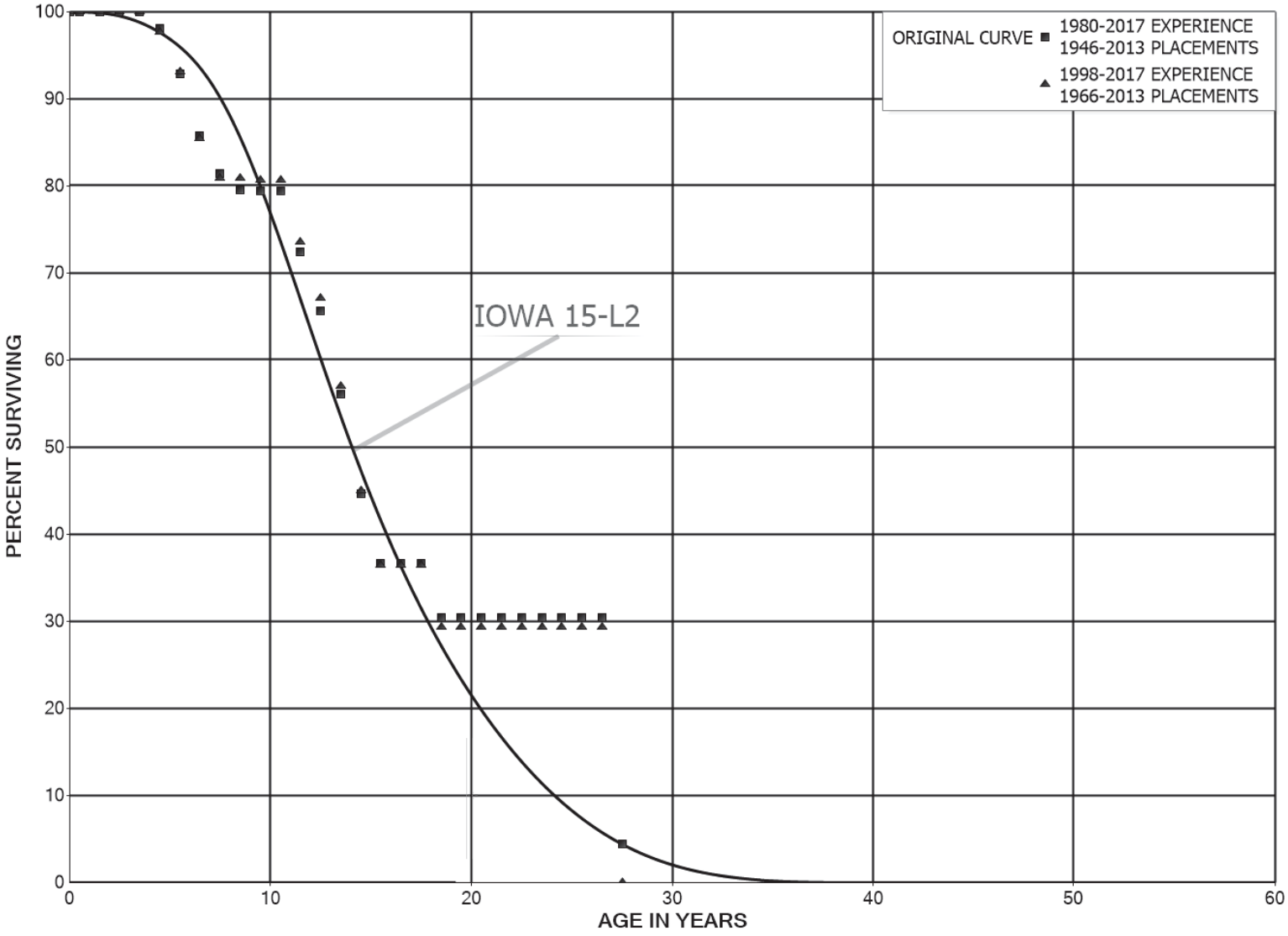
ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2017 EXPERIENCE BAND 2001-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,920,269		0.0000	1.0000	100.00
0.5	1,744,560		0.0000	1.0000	100.00
1.5	1,818,028		0.0000	1.0000	100.00
2.5	1,818,028		0.0000	1.0000	100.00
3.5	1,947,872		0.0000	1.0000	100.00
4.5	1,669,340		0.0000	1.0000	100.00
5.5	1,669,340	66,489	0.0398	0.9602	100.00
6.5	1,493,946	293,319	0.1963	0.8037	96.02
7.5	1,250,573	285,972	0.2287	0.7713	77.17
8.5	490,699	256,129	0.5220	0.4780	59.52
9.5	127,295	127,295	1.0000		28.45
10.5					

PACIFICORP
CALIFORNIA PROPERTY
ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2013 EXPERIENCE BAND 1980-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,146,154		0.0000	1.0000	100.00
0.5	5,146,154		0.0000	1.0000	100.00
1.5	5,146,154		0.0000	1.0000	100.00
2.5	5,146,154		0.0000	1.0000	100.00
3.5	5,211,442	100,382	0.0193	0.9807	100.00
4.5	5,117,801	271,059	0.0530	0.9470	98.07
5.5	4,665,697	357,160	0.0766	0.9234	92.88
6.5	3,692,157	190,544	0.0516	0.9484	85.77
7.5	2,961,748	66,456	0.0224	0.9776	81.34
8.5	2,806,802	5,483	0.0020	0.9980	79.52
9.5	2,585,779		0.0000	1.0000	79.36
10.5	2,586,116	226,870	0.0877	0.9123	79.36
11.5	1,922,366	179,709	0.0935	0.9065	72.40
12.5	1,742,657	254,887	0.1463	0.8537	65.63
13.5	1,374,073	279,164	0.2032	0.7968	56.03
14.5	1,094,909	198,268	0.1811	0.8189	44.65
15.5	373,689		0.0000	1.0000	36.56
16.5	373,689		0.0000	1.0000	36.56
17.5	373,689	63,013	0.1686	0.8314	36.56
18.5	310,676		0.0000	1.0000	30.40
19.5	310,676		0.0000	1.0000	30.40
20.5	310,676		0.0000	1.0000	30.40
21.5	300,529		0.0000	1.0000	30.40
22.5	304,413		0.0000	1.0000	30.40
23.5	313,416		0.0000	1.0000	30.40
24.5	65,310		0.0000	1.0000	30.40
25.5	65,310		0.0000	1.0000	30.40
26.5	65,310	55,860	0.8553	0.1447	30.40
27.5	9,449		0.0000	1.0000	4.40
28.5	9,449		0.0000	1.0000	4.40
29.5	9,449		0.0000	1.0000	4.40
30.5	9,449		0.0000	1.0000	4.40
31.5	9,449		0.0000	1.0000	4.40
32.5	9,449		0.0000	1.0000	4.40
33.5	12,215		0.0000	1.0000	4.40
34.5	12,215		0.0000	1.0000	4.40
35.5	12,215		0.0000	1.0000	4.40
36.5	12,215		0.0000	1.0000	4.40
37.5	12,215		0.0000	1.0000	4.40
38.5	12,215	3,884	0.3180	0.6820	4.40

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2013 EXPERIENCE BAND 1980-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,331	5,566	0.6680	0.3320	3.00
40.5	2,766		0.0000	1.0000	1.00
41.5	2,766		0.0000	1.0000	1.00
42.5	2,766		0.0000	1.0000	1.00
43.5	2,766		0.0000	1.0000	1.00
44.5	2,766		0.0000	1.0000	1.00
45.5	2,766		0.0000	1.0000	1.00
46.5	2,766		0.0000	1.0000	1.00
47.5	2,766	2,766	1.0000		1.00
48.5					

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

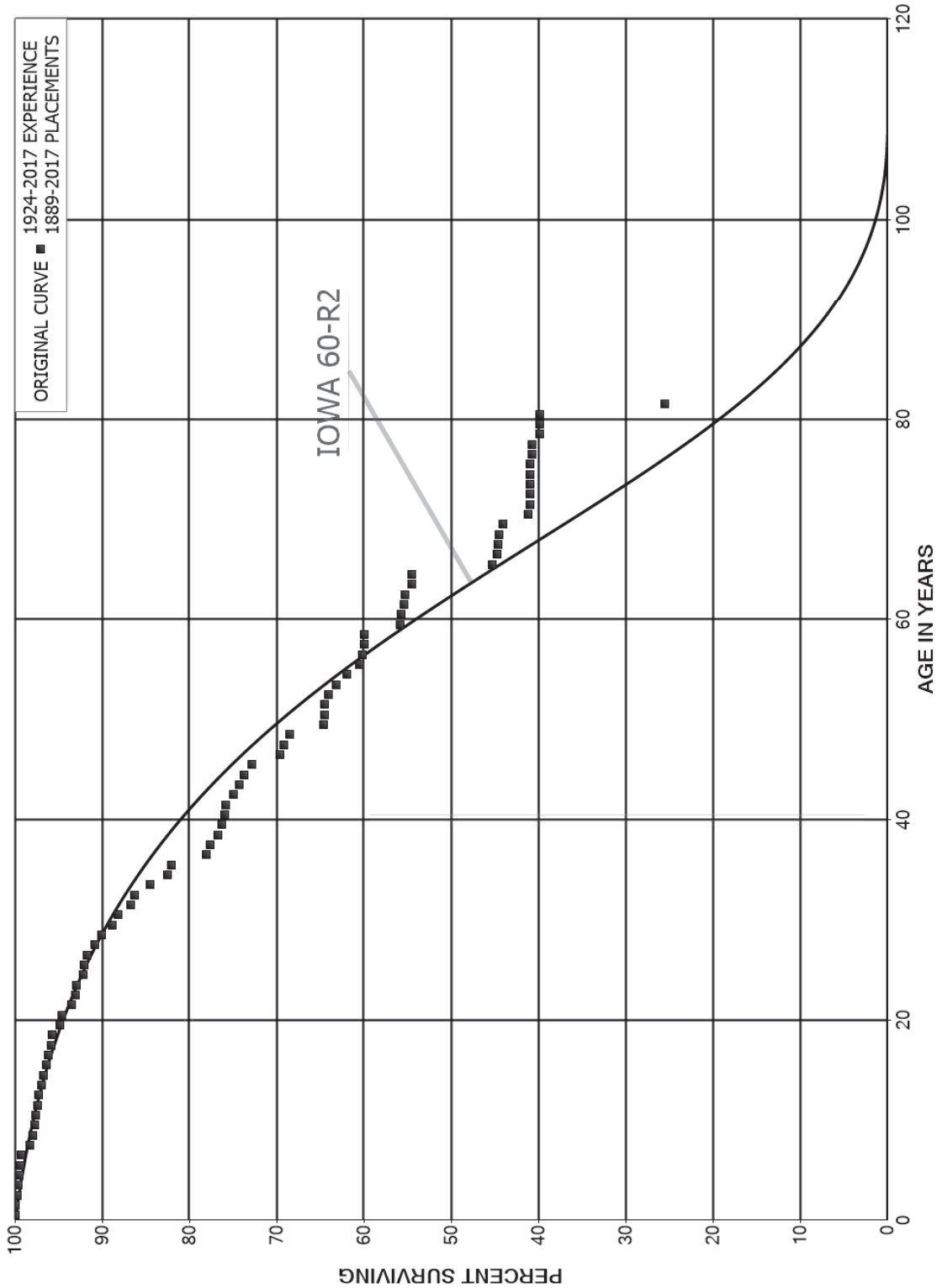
ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2013 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,503,217		0.0000	1.0000	100.00
0.5	3,503,217		0.0000	1.0000	100.00
1.5	3,572,947		0.0000	1.0000	100.00
2.5	3,749,957		0.0000	1.0000	100.00
3.5	4,222,113	100,382	0.0238	0.9762	100.00
4.5	4,389,087	206,459	0.0470	0.9530	97.62
5.5	4,356,586	357,160	0.0820	0.9180	93.03
6.5	3,574,529	190,544	0.0533	0.9467	85.40
7.5	2,849,602	1,167	0.0004	0.9996	80.85
8.5	2,759,945	5,483	0.0020	0.9980	80.82
9.5	2,538,922		0.0000	1.0000	80.66
10.5	2,538,922	226,533	0.0892	0.9108	80.66
11.5	1,856,711	160,911	0.0867	0.9133	73.46
12.5	1,695,800	254,887	0.1503	0.8497	67.09
13.5	1,321,650	279,164	0.2112	0.7888	57.01
14.5	1,042,486	198,268	0.1902	0.8098	44.97
15.5	321,266		0.0000	1.0000	36.42
16.5	321,266		0.0000	1.0000	36.42
17.5	321,266	63,013	0.1961	0.8039	36.42
18.5	258,253		0.0000	1.0000	29.27
19.5	258,253		0.0000	1.0000	29.27
20.5	258,253		0.0000	1.0000	29.27
21.5	248,107		0.0000	1.0000	29.27
22.5	294,964		0.0000	1.0000	29.27
23.5	294,964		0.0000	1.0000	29.27
24.5	46,857		0.0000	1.0000	29.27
25.5	46,857		0.0000	1.0000	29.27
26.5	46,857	46,857	1.0000		29.27
27.5					
28.5					
29.5					
30.5					
31.5	5,566		0.0000		
32.5	5,566		0.0000		
33.5	5,566		0.0000		
34.5	5,566		0.0000		
35.5	5,566		0.0000		
36.5	5,566		0.0000		
37.5	5,566		0.0000		
38.5	5,566		0.0000		
39.5	5,566	5,566	1.0000		
40.5					

UTAH PROPERTY

PACIFICORP
UTAH PROPERTY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
UTAH PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,576,257	7,578	0.0001	0.9999	100.00
0.5	57,625,353	26,261	0.0005	0.9995	99.99
1.5	57,556,767	116,972	0.0020	0.9980	99.94
2.5	57,161,376	82,795	0.0014	0.9986	99.74
3.5	56,087,401	70,182	0.0013	0.9987	99.59
4.5	54,018,719	46,325	0.0009	0.9991	99.47
5.5	48,853,035	43,934	0.0009	0.9991	99.38
6.5	45,357,293	463,720	0.0102	0.9898	99.29
7.5	42,934,564	129,518	0.0030	0.9970	98.28
8.5	36,637,495	91,838	0.0025	0.9975	97.98
9.5	32,145,404	31,787	0.0010	0.9990	97.74
10.5	29,054,682	82,752	0.0028	0.9972	97.64
11.5	26,363,688	13,873	0.0005	0.9995	97.36
12.5	24,904,221	92,677	0.0037	0.9963	97.31
13.5	22,181,868	42,390	0.0019	0.9981	96.95
14.5	18,024,143	67,473	0.0037	0.9963	96.76
15.5	17,110,355	34,193	0.0020	0.9980	96.40
16.5	15,830,886	59,049	0.0037	0.9963	96.21
17.5	14,145,238	26,097	0.0018	0.9982	95.85
18.5	12,897,610	106,290	0.0082	0.9918	95.67
19.5	12,180,160	36,156	0.0030	0.9970	94.88
20.5	10,381,238	120,447	0.0116	0.9884	94.60
21.5	9,605,544	44,733	0.0047	0.9953	93.51
22.5	8,006,688	8,996	0.0011	0.9989	93.07
23.5	7,172,084	62,376	0.0087	0.9913	92.97
24.5	6,467,559	8,113	0.0013	0.9987	92.16
25.5	5,700,015	17,613	0.0031	0.9969	92.04
26.5	5,440,773	53,411	0.0098	0.9902	91.76
27.5	5,191,655	44,040	0.0085	0.9915	90.86
28.5	4,168,627	59,311	0.0142	0.9858	90.09
29.5	3,451,357	23,699	0.0069	0.9931	88.80
30.5	3,143,558	53,829	0.0171	0.9829	88.19
31.5	2,738,852	11,709	0.0043	0.9957	86.68
32.5	2,613,930	55,394	0.0212	0.9788	86.31
33.5	2,403,984	55,934	0.0233	0.9767	84.48
34.5	2,342,525	13,008	0.0056	0.9944	82.52
35.5	2,189,554	106,689	0.0487	0.9513	82.06
36.5	1,982,775	10,828	0.0055	0.9945	78.06
37.5	1,907,099	21,564	0.0113	0.9887	77.64
38.5	1,793,308	11,702	0.0065	0.9935	76.76

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UTAH PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,729,483	6,247	0.0036	0.9964	76.26
40.5	1,642,921	4,298	0.0026	0.9974	75.98
41.5	1,614,540	18,390	0.0114	0.9886	75.78
42.5	1,561,378	14,303	0.0092	0.9908	74.92
43.5	1,480,733	9,810	0.0066	0.9934	74.23
44.5	1,400,227	17,625	0.0126	0.9874	73.74
45.5	1,367,801	59,995	0.0439	0.9561	72.81
46.5	1,280,583	9,013	0.0070	0.9930	69.62
47.5	1,132,621	9,654	0.0085	0.9915	69.13
48.5	1,093,465	63,486	0.0581	0.9419	68.54
49.5	1,007,491	1,558	0.0015	0.9985	64.56
50.5	986,372	125	0.0001	0.9999	64.46
51.5	954,084	5,441	0.0057	0.9943	64.45
52.5	917,625	13,430	0.0146	0.9854	64.09
53.5	699,698	13,735	0.0196	0.9804	63.15
54.5	661,317	14,867	0.0225	0.9775	61.91
55.5	616,309	3,138	0.0051	0.9949	60.52
56.5	567,661	2,361	0.0042	0.9958	60.21
57.5	536,997	412	0.0008	0.9992	59.96
58.5	515,846	35,431	0.0687	0.9313	59.91
59.5	428,074	137	0.0003	0.9997	55.80
60.5	328,337	2,497	0.0076	0.9924	55.78
61.5	288,161	135	0.0005	0.9995	55.35
62.5	262,460	3,982	0.0152	0.9848	55.33
63.5	255,180		0.0000	1.0000	54.49
64.5	222,303	37,378	0.1681	0.8319	54.49
65.5	156,302	2,180	0.0139	0.9861	45.33
66.5	136,377	330	0.0024	0.9976	44.69
67.5	135,947	123	0.0009	0.9991	44.59
68.5	125,022	1,397	0.0112	0.9888	44.55
69.5	122,993	7,985	0.0649	0.9351	44.05
70.5	114,510	579	0.0051	0.9949	41.19
71.5	113,440		0.0000	1.0000	40.98
72.5	113,440		0.0000	1.0000	40.98
73.5	113,440		0.0000	1.0000	40.98
74.5	113,440		0.0000	1.0000	40.98
75.5	112,840	664	0.0059	0.9941	40.98
76.5	103,778		0.0000	1.0000	40.74
77.5	102,926	2,170	0.0211	0.9789	40.74
78.5	100,757		0.0000	1.0000	39.88

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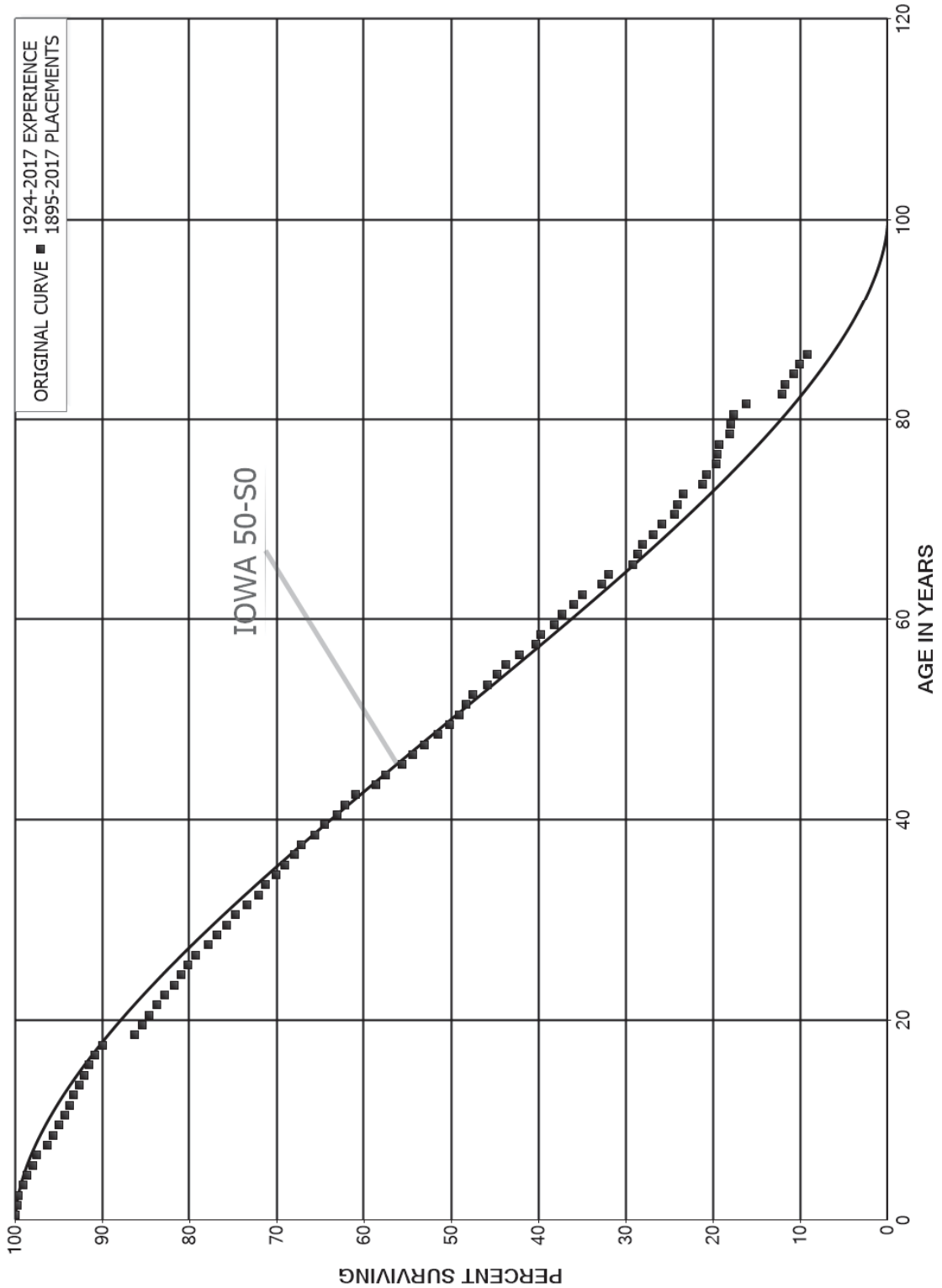
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	98,769	32	0.0003	0.9997	39.88
80.5	97,615	35,153	0.3601	0.6399	39.87
81.5	62,462	924	0.0148	0.9852	25.51
82.5	61,538	239	0.0039	0.9961	25.13
83.5	61,300	443	0.0072	0.9928	25.04
84.5	60,856	15,448	0.2538	0.7462	24.85
85.5	45,409	2,824	0.0622	0.9378	18.55
86.5	42,584		0.0000	1.0000	17.39
87.5	38,400		0.0000	1.0000	17.39
88.5	36,098	5,413	0.1499	0.8501	17.39
89.5	30,686		0.0000	1.0000	14.78
90.5	29,000		0.0000	1.0000	14.78
91.5	27,136		0.0000	1.0000	14.78
92.5	27,136		0.0000	1.0000	14.78
93.5	27,136		0.0000	1.0000	14.78
94.5	26,087		0.0000	1.0000	14.78
95.5	26,087		0.0000	1.0000	14.78
96.5	26,087		0.0000	1.0000	14.78
97.5	26,087		0.0000	1.0000	14.78
98.5	26,087		0.0000	1.0000	14.78
99.5	26,087		0.0000	1.0000	14.78
100.5	26,087		0.0000	1.0000	14.78
101.5	26,087		0.0000	1.0000	14.78
102.5	26,087		0.0000	1.0000	14.78
103.5	25,132		0.0000	1.0000	14.78
104.5	22,816		0.0000	1.0000	14.78
105.5	22,816		0.0000	1.0000	14.78
106.5	22,816		0.0000	1.0000	14.78
107.5					14.78

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UTAH PROPERTY
ACCOUNT 362 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	559,224,810	354,816	0.0006	0.9994	100.00
0.5	541,286,609	964,076	0.0018	0.9982	99.94
1.5	537,604,922	1,024,443	0.0019	0.9981	99.76
2.5	530,502,135	2,685,587	0.0051	0.9949	99.57
3.5	512,297,102	2,530,839	0.0049	0.9951	99.06
4.5	497,294,903	2,889,044	0.0058	0.9942	98.58
5.5	469,997,803	2,492,953	0.0053	0.9947	98.00
6.5	448,482,041	5,277,050	0.0118	0.9882	97.48
7.5	429,848,222	3,417,523	0.0080	0.9920	96.34
8.5	384,394,202	2,610,428	0.0068	0.9932	95.57
9.5	357,680,887	2,434,713	0.0068	0.9932	94.92
10.5	339,182,236	1,913,446	0.0056	0.9944	94.27
11.5	323,172,186	1,585,056	0.0049	0.9951	93.74
12.5	302,397,670	2,337,391	0.0077	0.9923	93.28
13.5	273,895,597	1,547,954	0.0057	0.9943	92.56
14.5	243,888,447	1,506,460	0.0062	0.9938	92.04
15.5	222,404,432	1,588,797	0.0071	0.9929	91.47
16.5	196,463,097	1,841,468	0.0094	0.9906	90.82
17.5	175,101,586	7,196,277	0.0411	0.9589	89.97
18.5	153,899,020	1,610,814	0.0105	0.9895	86.27
19.5	143,106,335	1,166,882	0.0082	0.9918	85.37
20.5	126,032,413	1,338,726	0.0106	0.9894	84.67
21.5	121,109,787	1,284,554	0.0106	0.9894	83.77
22.5	106,316,917	1,415,760	0.0133	0.9867	82.88
23.5	93,296,647	938,776	0.0101	0.9899	81.78
24.5	81,612,710	789,345	0.0097	0.9903	80.95
25.5	72,119,473	823,235	0.0114	0.9886	80.17
26.5	67,571,263	1,175,116	0.0174	0.9826	79.26
27.5	64,395,983	853,400	0.0133	0.9867	77.88
28.5	57,870,540	808,863	0.0140	0.9860	76.85
29.5	55,937,090	752,728	0.0135	0.9865	75.77
30.5	52,830,150	925,985	0.0175	0.9825	74.75
31.5	48,289,951	889,093	0.0184	0.9816	73.44
32.5	45,340,252	507,523	0.0112	0.9888	72.09
33.5	42,192,172	709,865	0.0168	0.9832	71.28
34.5	38,725,568	562,909	0.0145	0.9855	70.08
35.5	35,850,461	547,659	0.0153	0.9847	69.07
36.5	32,199,957	400,669	0.0124	0.9876	68.01
37.5	29,587,007	665,791	0.0225	0.9775	67.16
38.5	27,490,446	472,144	0.0172	0.9828	65.65

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UTAH PROPERTY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,099,179	580,607	0.0222	0.9778	64.52
40.5	24,267,453	348,828	0.0144	0.9856	63.09
41.5	21,312,045	411,310	0.0193	0.9807	62.18
42.5	18,003,334	693,849	0.0385	0.9615	60.98
43.5	16,562,731	321,577	0.0194	0.9806	58.63
44.5	15,098,374	489,516	0.0324	0.9676	57.49
45.5	14,160,499	311,204	0.0220	0.9780	55.63
46.5	13,447,695	344,596	0.0256	0.9744	54.41
47.5	12,752,209	349,954	0.0274	0.9726	53.01
48.5	11,360,247	304,870	0.0268	0.9732	51.56
49.5	10,548,064	234,359	0.0222	0.9778	50.17
50.5	9,673,652	161,792	0.0167	0.9833	49.06
51.5	9,150,181	142,891	0.0156	0.9844	48.24
52.5	8,717,259	298,807	0.0343	0.9657	47.49
53.5	7,557,136	180,879	0.0239	0.9761	45.86
54.5	7,034,422	167,552	0.0238	0.9762	44.76
55.5	6,289,002	222,515	0.0354	0.9646	43.69
56.5	5,385,776	231,516	0.0430	0.9570	42.15
57.5	4,374,118	71,011	0.0162	0.9838	40.34
58.5	3,943,592	153,630	0.0390	0.9610	39.68
59.5	3,514,511	75,815	0.0216	0.9784	38.14
60.5	2,852,771	103,958	0.0364	0.9636	37.31
61.5	2,495,765	68,687	0.0275	0.9725	35.95
62.5	2,066,465	135,292	0.0655	0.9345	34.96
63.5	1,666,679	38,510	0.0231	0.9769	32.67
64.5	1,371,841	119,758	0.0873	0.9127	31.92
65.5	1,124,724	20,648	0.0184	0.9816	29.13
66.5	1,032,920	20,997	0.0203	0.9797	28.60
67.5	880,519	36,346	0.0413	0.9587	28.02
68.5	676,545	26,477	0.0391	0.9609	26.86
69.5	474,897	25,939	0.0546	0.9454	25.81
70.5	424,004	5,344	0.0126	0.9874	24.40
71.5	392,879	11,022	0.0281	0.9719	24.09
72.5	375,586	36,742	0.0978	0.9022	23.42
73.5	328,877	6,201	0.0189	0.9811	21.13
74.5	317,687	16,465	0.0518	0.9482	20.73
75.5	285,605	1,489	0.0052	0.9948	19.65
76.5	261,611	4,064	0.0155	0.9845	19.55
77.5	250,885	14,784	0.0589	0.9411	19.25
78.5	227,978	2,264	0.0099	0.9901	18.11

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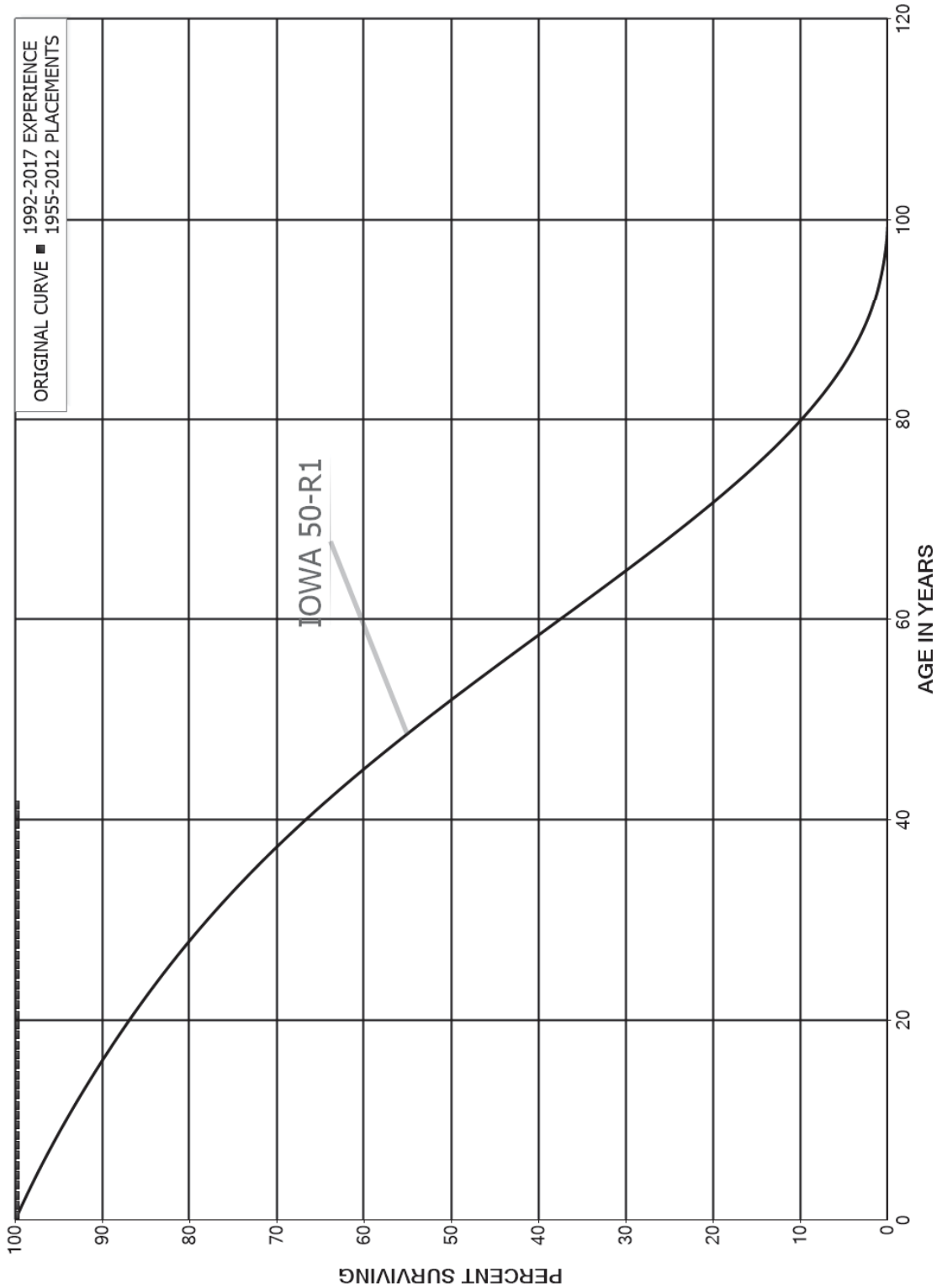
ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2017 EXPERIENCE BAND 1924-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	217,191	4,100	0.0189	0.9811	17.93
80.5	205,088	15,952	0.0778	0.9222	17.59
81.5	182,536	46,623	0.2554	0.7446	16.23
82.5	134,342	3,721	0.0277	0.9723	12.08
83.5	130,621	10,862	0.0832	0.9168	11.75
84.5	119,232	7,407	0.0621	0.9379	10.77
85.5	110,794	10,042	0.0906	0.9094	10.10
86.5	95,262	426	0.0045	0.9955	9.19
87.5	77,220	210	0.0027	0.9973	9.14
88.5	71,291		0.0000	1.0000	9.12
89.5	62,748		0.0000	1.0000	9.12
90.5	56,662		0.0000	1.0000	9.12
91.5	54,959	4,000	0.0728	0.9272	9.12
92.5	49,098		0.0000	1.0000	8.46
93.5	46,096		0.0000	1.0000	8.46
94.5	36,120		0.0000	1.0000	8.46
95.5	35,371		0.0000	1.0000	8.46
96.5	22,009		0.0000	1.0000	8.46
97.5	21,977		0.0000	1.0000	8.46
98.5	20,474		0.0000	1.0000	8.46
99.5	8,353		0.0000	1.0000	8.46
100.5	5,850	230	0.0393	0.9607	8.46
101.5	4,250		0.0000	1.0000	8.12
102.5	3,590		0.0000	1.0000	8.12
103.5	3,590		0.0000	1.0000	8.12
104.5	3,327		0.0000	1.0000	8.12
105.5	2,927		0.0000	1.0000	8.12
106.5	2,927		0.0000	1.0000	8.12
107.5					8.12

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UTAH PROPERTY
ACCOUNT 389.2 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 389.2 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2012 EXPERIENCE BAND 1992-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,985		0.0000	1.0000	100.00
0.5	49,985		0.0000	1.0000	100.00
1.5	51,213		0.0000	1.0000	100.00
2.5	51,213		0.0000	1.0000	100.00
3.5	51,213		0.0000	1.0000	100.00
4.5	51,213		0.0000	1.0000	100.00
5.5	1,228		0.0000	1.0000	100.00
6.5	1,228		0.0000	1.0000	100.00
7.5	2,826		0.0000	1.0000	100.00
8.5	3,005		0.0000	1.0000	100.00
9.5	3,005		0.0000	1.0000	100.00
10.5	3,005		0.0000	1.0000	100.00
11.5	3,005		0.0000	1.0000	100.00
12.5	3,005		0.0000	1.0000	100.00
13.5	24,327		0.0000	1.0000	100.00
14.5	24,327		0.0000	1.0000	100.00
15.5	30,698		0.0000	1.0000	100.00
16.5	30,698		0.0000	1.0000	100.00
17.5	30,698		0.0000	1.0000	100.00
18.5	30,928		0.0000	1.0000	100.00
19.5	31,313		0.0000	1.0000	100.00
20.5	33,116		0.0000	1.0000	100.00
21.5	33,116		0.0000	1.0000	100.00
22.5	33,116		0.0000	1.0000	100.00
23.5	33,116		0.0000	1.0000	100.00
24.5	33,841		0.0000	1.0000	100.00
25.5	33,841		0.0000	1.0000	100.00
26.5	33,841		0.0000	1.0000	100.00
27.5	32,858		0.0000	1.0000	100.00
28.5	32,909		0.0000	1.0000	100.00
29.5	32,909		0.0000	1.0000	100.00
30.5	33,208		0.0000	1.0000	100.00
31.5	33,415		0.0000	1.0000	100.00
32.5	33,415		0.0000	1.0000	100.00
33.5	31,817		0.0000	1.0000	100.00
34.5	31,638		0.0000	1.0000	100.00
35.5	31,638		0.0000	1.0000	100.00
36.5	32,293		0.0000	1.0000	100.00
37.5	32,293		0.0000	1.0000	100.00
38.5	32,293		0.0000	1.0000	100.00

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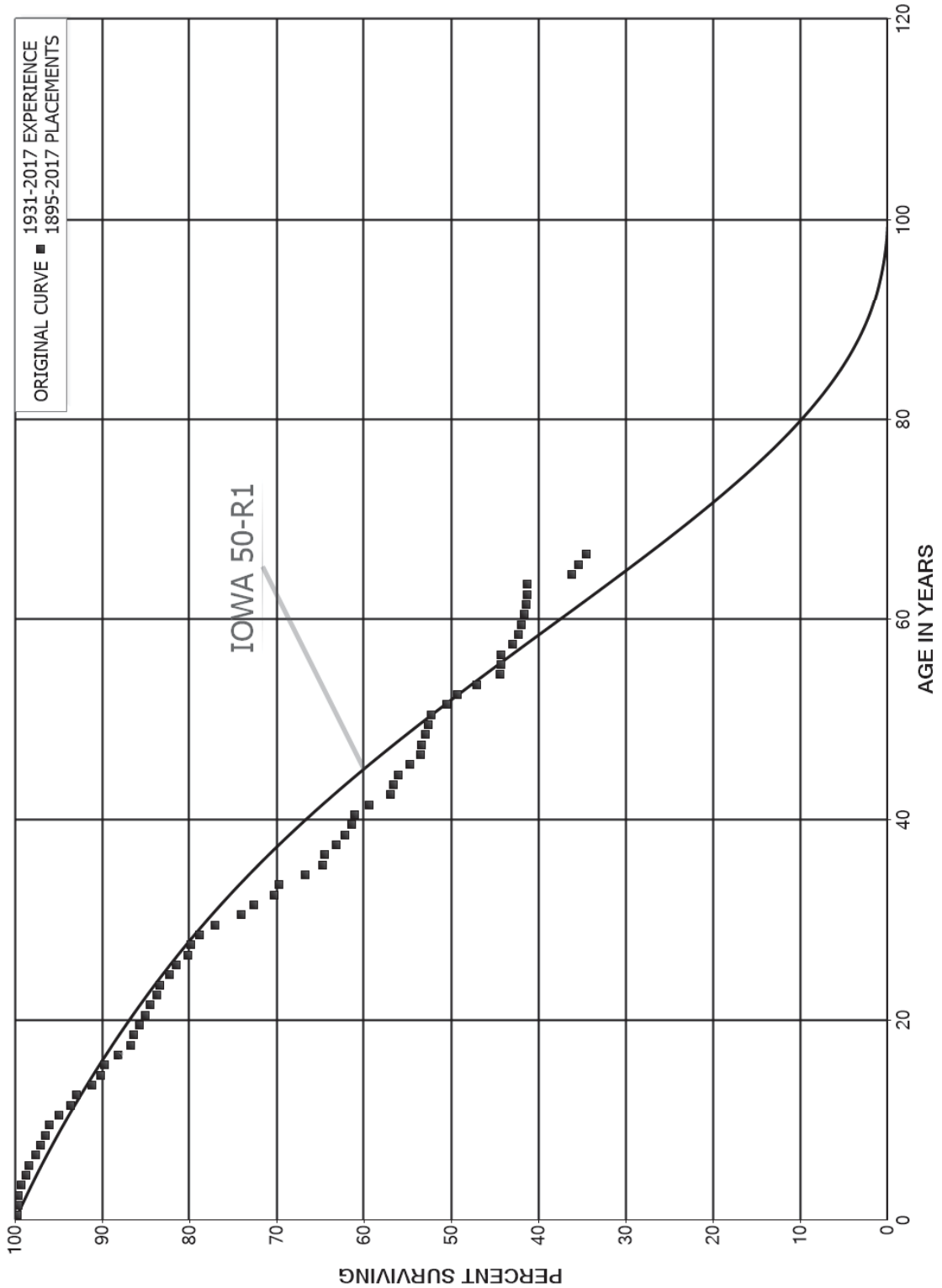
ACCOUNT 389.2 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2012 EXPERIENCE BAND 1992-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,971		0.0000	1.0000	100.00
40.5	10,971		0.0000	1.0000	100.00
41.5	4,601		0.0000	1.0000	100.00
42.5	4,601		0.0000	1.0000	100.00
43.5	4,601		0.0000	1.0000	100.00
44.5	4,370		0.0000	1.0000	100.00
45.5	3,985		0.0000	1.0000	100.00
46.5	2,182		0.0000	1.0000	100.00
47.5	2,182		0.0000	1.0000	100.00
48.5	2,182		0.0000	1.0000	100.00
49.5	2,182		0.0000	1.0000	100.00
50.5	1,457		0.0000	1.0000	100.00
51.5	1,457		0.0000	1.0000	100.00
52.5	1,457		0.0000	1.0000	100.00
53.5	1,213		0.0000	1.0000	100.00
54.5	1,161		0.0000	1.0000	100.00
55.5	1,161		0.0000	1.0000	100.00
56.5	863		0.0000	1.0000	100.00
57.5	655		0.0000	1.0000	100.00
58.5	655		0.0000	1.0000	100.00
59.5	655		0.0000	1.0000	100.00
60.5	655		0.0000	1.0000	100.00
61.5	655		0.0000	1.0000	100.00
62.5					100.00

PACIFICORP
UTAH PROPERTY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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UTAH PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2017 EXPERIENCE BAND 1931-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	119,675,596	365,677	0.0031	0.9969	100.00
0.5	116,669,391	28,995	0.0002	0.9998	99.69
1.5	114,873,221	66,347	0.0006	0.9994	99.67
2.5	113,531,817	334,609	0.0029	0.9971	99.61
3.5	111,697,531	609,581	0.0055	0.9945	99.32
4.5	109,104,854	376,378	0.0034	0.9966	98.78
5.5	105,957,767	882,673	0.0083	0.9917	98.44
6.5	101,530,811	541,886	0.0053	0.9947	97.62
7.5	100,004,601	579,121	0.0058	0.9942	97.09
8.5	98,240,743	499,075	0.0051	0.9949	96.53
9.5	94,221,849	1,128,438	0.0120	0.9880	96.04
10.5	91,730,140	1,269,912	0.0138	0.9862	94.89
11.5	88,913,108	600,253	0.0068	0.9932	93.58
12.5	85,819,410	1,604,929	0.0187	0.9813	92.95
13.5	82,526,697	921,140	0.0112	0.9888	91.21
14.5	76,930,160	392,949	0.0051	0.9949	90.19
15.5	76,096,715	1,296,160	0.0170	0.9830	89.73
16.5	74,234,215	1,199,343	0.0162	0.9838	88.20
17.5	71,755,402	358,782	0.0050	0.9950	86.78
18.5	70,043,234	516,911	0.0074	0.9926	86.34
19.5	68,639,505	516,126	0.0075	0.9925	85.71
20.5	59,640,778	423,890	0.0071	0.9929	85.06
21.5	58,082,814	471,301	0.0081	0.9919	84.46
22.5	57,141,739	270,011	0.0047	0.9953	83.77
23.5	55,631,753	693,115	0.0125	0.9875	83.37
24.5	48,845,376	477,330	0.0098	0.9902	82.34
25.5	40,462,153	658,387	0.0163	0.9837	81.53
26.5	35,106,844	166,817	0.0048	0.9952	80.20
27.5	34,331,162	419,407	0.0122	0.9878	79.82
28.5	33,537,059	752,393	0.0224	0.9776	78.85
29.5	32,318,443	1,246,911	0.0386	0.9614	77.08
30.5	29,628,044	609,890	0.0206	0.9794	74.11
31.5	26,354,237	838,811	0.0318	0.9682	72.58
32.5	22,594,482	171,824	0.0076	0.9924	70.27
33.5	20,386,287	867,298	0.0425	0.9575	69.74
34.5	17,985,652	538,602	0.0299	0.9701	66.77
35.5	15,176,651	65,487	0.0043	0.9957	64.77
36.5	14,363,678	304,645	0.0212	0.9788	64.49
37.5	13,284,187	196,551	0.0148	0.9852	63.12
38.5	8,442,569	114,978	0.0136	0.9864	62.19

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UTAH PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2017 EXPERIENCE BAND 1931-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,130,619	36,431	0.0051	0.9949	61.34
40.5	6,582,740	177,605	0.0270	0.9730	61.03
41.5	6,028,306	248,723	0.0413	0.9587	59.38
42.5	5,733,729	35,352	0.0062	0.9938	56.93
43.5	3,319,941	27,923	0.0084	0.9916	56.58
44.5	3,219,637	80,035	0.0249	0.9751	56.10
45.5	3,093,906	68,162	0.0220	0.9780	54.71
46.5	2,524,546	4,285	0.0017	0.9983	53.50
47.5	2,496,104	20,895	0.0084	0.9916	53.41
48.5	2,453,822	17,182	0.0070	0.9930	52.97
49.5	2,413,292	15,192	0.0063	0.9937	52.60
50.5	2,373,742	77,493	0.0326	0.9674	52.26
51.5	2,173,263	53,576	0.0247	0.9753	50.56
52.5	2,079,423	95,162	0.0458	0.9542	49.31
53.5	1,941,351	110,829	0.0571	0.9429	47.06
54.5	1,830,214	4,243	0.0023	0.9977	44.37
55.5	1,819,045	414	0.0002	0.9998	44.27
56.5	1,818,631	51,259	0.0282	0.9718	44.26
57.5	1,703,104	27,649	0.0162	0.9838	43.01
58.5	1,628,471	14,521	0.0089	0.9911	42.31
59.5	790,020	5,685	0.0072	0.9928	41.93
60.5	728,584	4,027	0.0055	0.9945	41.63
61.5	722,581	2,237	0.0031	0.9969	41.40
62.5	693,178	551	0.0008	0.9992	41.27
63.5	690,888	85,117	0.1232	0.8768	41.24
64.5	604,125	12,390	0.0205	0.9795	36.16
65.5	588,707	14,554	0.0247	0.9753	35.42
66.5	184,312		0.0000	1.0000	34.54
67.5	125,097		0.0000	1.0000	34.54
68.5	124,236		0.0000	1.0000	34.54
69.5	124,016		0.0000	1.0000	34.54
70.5	117,668	11,238	0.0955	0.9045	34.54
71.5	106,198		0.0000	1.0000	31.24
72.5	105,843		0.0000	1.0000	31.24
73.5	105,843		0.0000	1.0000	31.24
74.5	105,843	25	0.0002	0.9998	31.24
75.5	105,818		0.0000	1.0000	31.24
76.5	105,818		0.0000	1.0000	31.24
77.5	105,818		0.0000	1.0000	31.24
78.5	105,818		0.0000	1.0000	31.24

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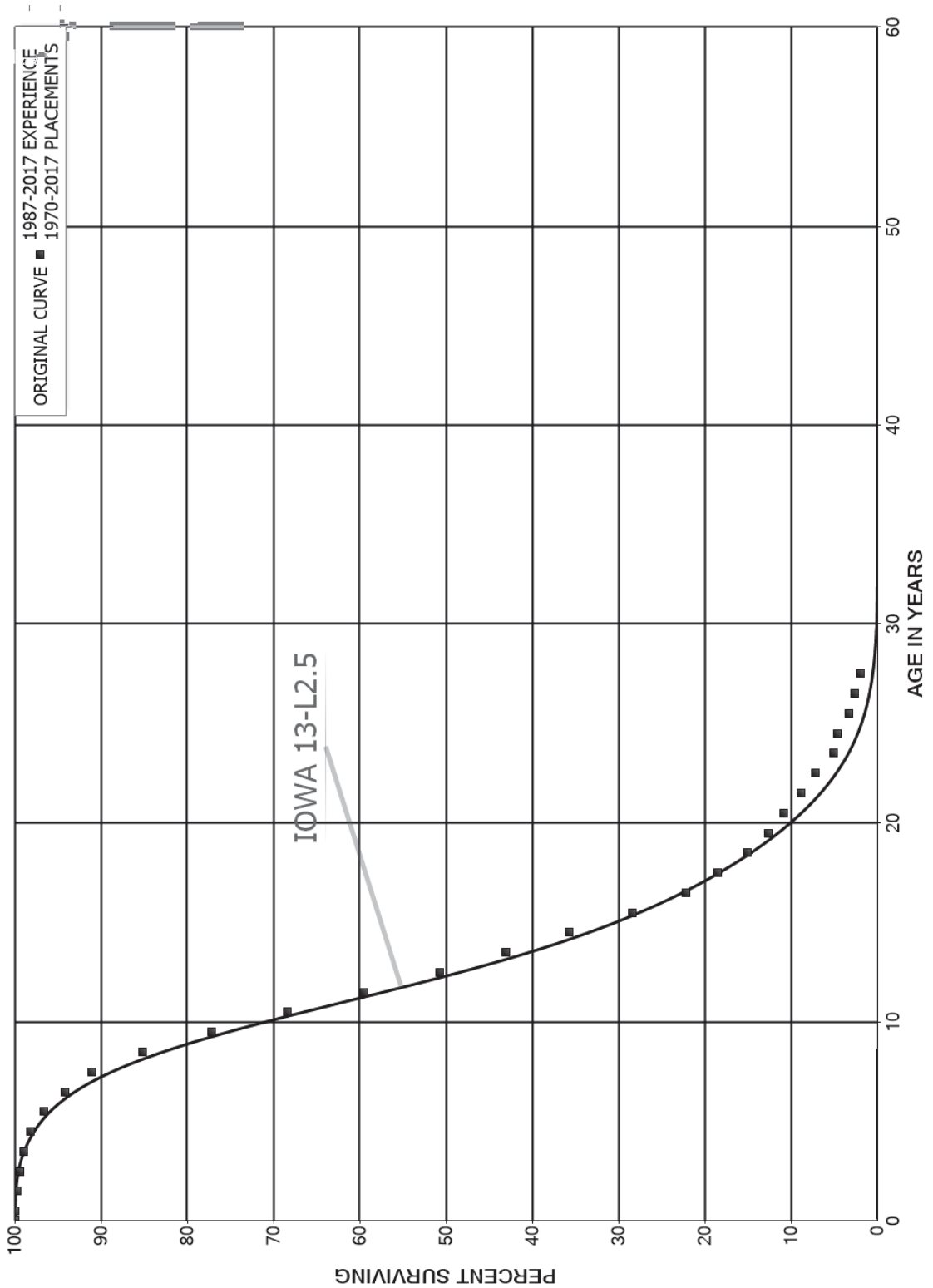
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2017 EXPERIENCE BAND 1931-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	105,818		0.0000	1.0000	31.24
80.5	105,818	1,413	0.0134	0.9866	31.24
81.5	104,404	4,564	0.0437	0.9563	30.82
82.5	99,841		0.0000	1.0000	29.47
83.5	99,841		0.0000	1.0000	29.47
84.5	99,841	3,436	0.0344	0.9656	29.47
85.5	96,405		0.0000	1.0000	28.46
86.5	96,405	453	0.0047	0.9953	28.46
87.5	95,952		0.0000	1.0000	28.32
88.5	95,952		0.0000	1.0000	28.32
89.5	95,952		0.0000	1.0000	28.32
90.5	90,736		0.0000	1.0000	28.32
91.5	90,736	488	0.0054	0.9946	28.32
92.5	83,067	359	0.0043	0.9957	28.17
93.5	82,025		0.0000	1.0000	28.05
94.5	81,777		0.0000	1.0000	28.05
95.5	74,764		0.0000	1.0000	28.05
96.5	74,764	1,287	0.0172	0.9828	28.05
97.5	73,477		0.0000	1.0000	27.57
98.5	73,477		0.0000	1.0000	27.57
99.5	73,477	5,077	0.0691	0.9309	27.57
100.5	68,300		0.0000	1.0000	25.66
101.5	68,239		0.0000	1.0000	25.66
102.5	68,239		0.0000	1.0000	25.66
103.5					25.66

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ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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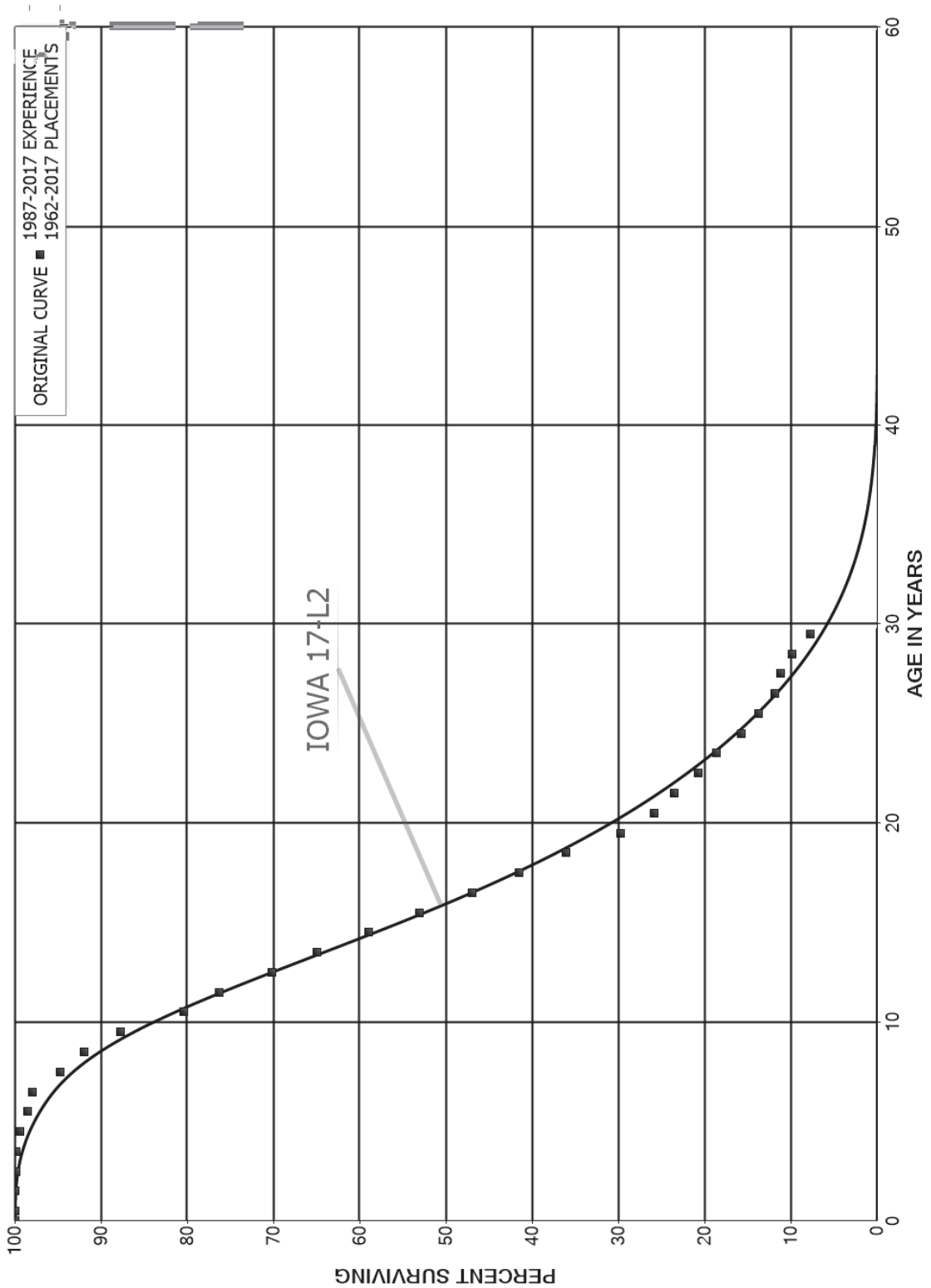
ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 1987-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,707,843	27,921	0.0008	0.9992	100.00
0.5	35,844,409	71,128	0.0020	0.9980	99.92
1.5	37,192,605	112,724	0.0030	0.9970	99.72
2.5	37,718,381	178,349	0.0047	0.9953	99.42
3.5	37,119,207	297,208	0.0080	0.9920	98.95
4.5	37,308,242	598,401	0.0160	0.9840	98.16
5.5	37,475,780	939,562	0.0251	0.9749	96.58
6.5	37,091,611	1,239,023	0.0334	0.9666	94.16
7.5	36,444,149	2,342,093	0.0643	0.9357	91.02
8.5	34,145,583	3,209,399	0.0940	0.9060	85.17
9.5	29,569,231	3,360,589	0.1137	0.8863	77.16
10.5	25,809,094	3,348,323	0.1297	0.8703	68.39
11.5	21,186,399	3,119,434	0.1472	0.8528	59.52
12.5	16,195,154	2,441,945	0.1508	0.8492	50.76
13.5	12,747,503	2,191,459	0.1719	0.8281	43.10
14.5	9,598,407	1,947,990	0.2029	0.7971	35.69
15.5	6,489,726	1,440,674	0.2220	0.7780	28.45
16.5	4,563,780	748,228	0.1639	0.8361	22.13
17.5	3,469,924	654,579	0.1886	0.8114	18.51
18.5	2,676,856	426,225	0.1592	0.8408	15.01
19.5	1,880,717	262,109	0.1394	0.8606	12.62
20.5	1,273,732	233,329	0.1832	0.8168	10.86
21.5	821,349	156,410	0.1904	0.8096	8.87
22.5	597,509	178,993	0.2996	0.7004	7.18
23.5	277,304	25,962	0.0936	0.9064	5.03
24.5	176,879	50,008	0.2827	0.7173	4.56
25.5	126,871	25,755	0.2030	0.7970	3.27
26.5	101,116	26,317	0.2603	0.7397	2.61
27.5	71,369		0.0000	1.0000	1.93
28.5	71,369		0.0000	1.0000	1.93
29.5	67,697		0.0000	1.0000	1.93
30.5	67,697	1,050	0.0155	0.9845	1.93
31.5	48,048	11,787	0.2453	0.7547	1.90
32.5	36,262	11,176	0.3082	0.6918	1.43
33.5	25,086		0.0000	1.0000	0.99
34.5	25,086	6,281	0.2504	0.7496	0.99
35.5	18,805	13,303	0.7074	0.2926	0.74
36.5	5,501		0.0000	1.0000	0.22
37.5	5,501		0.0000	1.0000	0.22
38.5	5,501		0.0000	1.0000	0.22
39.5	5,501	5,501	1.0000		0.22
40.5					

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ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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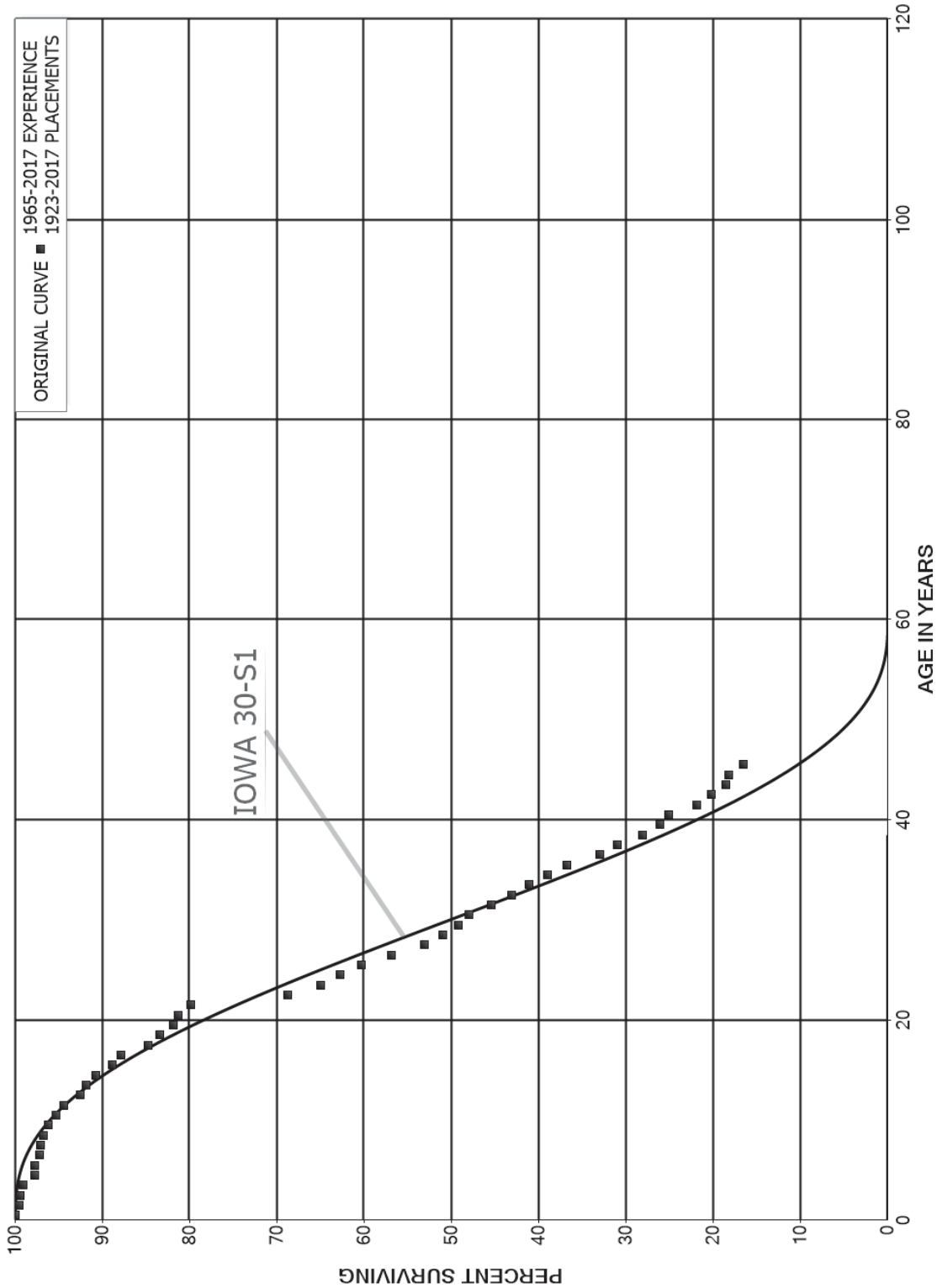
ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2017 EXPERIENCE BAND 1987-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,798,387	0	0.0000	1.0000	100.00
0.5	37,777,082	32,831	0.0009	0.9991	100.00
1.5	37,512,120	15,891	0.0004	0.9996	99.91
2.5	37,362,850	16,193	0.0004	0.9996	99.87
3.5	37,995,910	152,018	0.0040	0.9960	99.83
4.5	38,419,790	348,288	0.0091	0.9909	99.43
5.5	37,903,045	235,020	0.0062	0.9938	98.53
6.5	37,734,617	1,224,937	0.0325	0.9675	97.92
7.5	37,660,231	1,118,658	0.0297	0.9703	94.74
8.5	35,595,330	1,609,787	0.0452	0.9548	91.92
9.5	32,619,476	2,742,711	0.0841	0.9159	87.77
10.5	29,312,751	1,507,376	0.0514	0.9486	80.39
11.5	25,200,184	1,991,074	0.0790	0.9210	76.25
12.5	21,620,510	1,613,482	0.0746	0.9254	70.23
13.5	18,215,612	1,706,040	0.0937	0.9063	64.99
14.5	16,413,759	1,617,294	0.0985	0.9015	58.90
15.5	12,996,138	1,512,210	0.1164	0.8836	53.10
16.5	11,124,822	1,276,450	0.1147	0.8853	46.92
17.5	9,449,213	1,248,634	0.1321	0.8679	41.54
18.5	8,026,855	1,406,415	0.1752	0.8248	36.05
19.5	6,565,119	868,444	0.1323	0.8677	29.73
20.5	5,613,133	508,119	0.0905	0.9095	25.80
21.5	4,624,656	539,708	0.1167	0.8833	23.46
22.5	3,533,981	365,322	0.1034	0.8966	20.72
23.5	2,907,088	448,968	0.1544	0.8456	18.58
24.5	2,122,663	275,071	0.1296	0.8704	15.71
25.5	1,769,927	238,763	0.1349	0.8651	13.68
26.5	1,104,883	66,138	0.0599	0.9401	11.83
27.5	1,038,746	124,093	0.1195	0.8805	11.12
28.5	818,378	176,177	0.2153	0.7847	9.79
29.5	621,187	79,082	0.1273	0.8727	7.69
30.5	542,106		0.0000	1.0000	6.71
31.5	345,807		0.0000	1.0000	6.71
32.5	211,081	9,801	0.0464	0.9536	6.71
33.5	201,280	85,791	0.4262	0.5738	6.40
34.5	115,490		0.0000	1.0000	3.67
35.5	75,238		0.0000	1.0000	3.67
36.5	75,238		0.0000	1.0000	3.67
37.5	50,322	15,940	0.3168	0.6832	3.67
38.5	34,382		0.0000	1.0000	2.51
39.5	34,382		0.0000	1.0000	2.51
40.5	21,210		0.0000	1.0000	2.51
41.5					2.51

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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2017 EXPERIENCE BAND 1965-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,421,062		0.0000	1.0000	100.00
0.5	11,769,880	58,321	0.0050	0.9950	100.00
1.5	11,687,826	10,435	0.0009	0.9991	99.50
2.5	11,236,752	42,461	0.0038	0.9962	99.42
3.5	11,083,832	149,062	0.0134	0.9866	99.04
4.5	10,594,005	933	0.0001	0.9999	97.71
5.5	10,604,039	56,715	0.0053	0.9947	97.70
6.5	9,652,927	15,087	0.0016	0.9984	97.18
7.5	9,610,815	26,560	0.0028	0.9972	97.03
8.5	9,529,545	54,817	0.0058	0.9942	96.76
9.5	8,980,710	82,054	0.0091	0.9909	96.20
10.5	8,817,430	84,246	0.0096	0.9904	95.32
11.5	8,133,246	164,936	0.0203	0.9797	94.41
12.5	7,861,079	58,702	0.0075	0.9925	92.50
13.5	7,680,237	87,417	0.0114	0.9886	91.81
14.5	7,580,711	160,285	0.0211	0.9789	90.76
15.5	7,078,143	76,760	0.0108	0.9892	88.84
16.5	6,868,909	248,334	0.0362	0.9638	87.88
17.5	6,493,689	98,694	0.0152	0.9848	84.70
18.5	6,394,995	120,756	0.0189	0.9811	83.41
19.5	6,156,012	42,815	0.0070	0.9930	81.84
20.5	5,979,629	103,976	0.0174	0.9826	81.27
21.5	5,548,205	773,970	0.1395	0.8605	79.86
22.5	4,697,282	255,702	0.0544	0.9456	68.72
23.5	3,626,007	126,178	0.0348	0.9652	64.98
24.5	3,277,905	129,237	0.0394	0.9606	62.71
25.5	2,953,035	168,672	0.0571	0.9429	60.24
26.5	2,738,575	178,640	0.0652	0.9348	56.80
27.5	2,450,886	97,839	0.0399	0.9601	53.10
28.5	2,353,047	82,804	0.0352	0.9648	50.98
29.5	2,270,243	58,915	0.0260	0.9740	49.18
30.5	2,177,945	112,256	0.0515	0.9485	47.91
31.5	1,893,313	100,256	0.0530	0.9470	45.44
32.5	1,647,231	76,263	0.0463	0.9537	43.03
33.5	1,407,492	70,202	0.0499	0.9501	41.04
34.5	1,105,955	63,910	0.0578	0.9422	38.99
35.5	819,042	85,142	0.1040	0.8960	36.74
36.5	672,698	40,781	0.0606	0.9394	32.92
37.5	505,884	46,986	0.0929	0.9071	30.92
38.5	401,610	29,186	0.0727	0.9273	28.05

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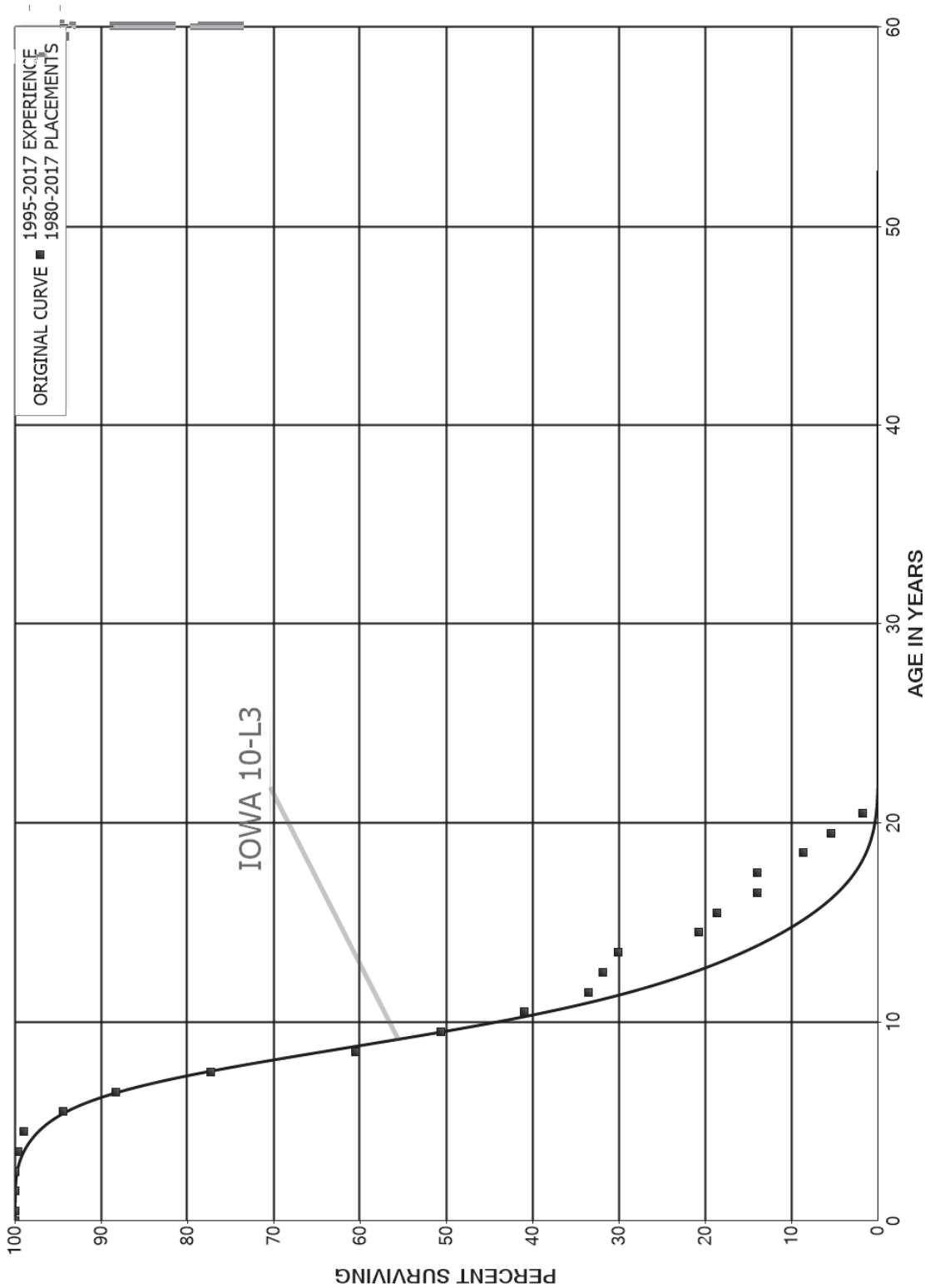
ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2017 EXPERIENCE BAND 1965-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	332,906	12,623	0.0379	0.9621	26.01
40.5	227,559	28,690	0.1261	0.8739	25.03
41.5	170,619	13,333	0.0781	0.9219	21.87
42.5	151,757	12,192	0.0803	0.9197	20.16
43.5	136,663	2,975	0.0218	0.9782	18.54
44.5	126,553	11,205	0.0885	0.9115	18.14
45.5	108,278	3,939	0.0364	0.9636	16.53
46.5	93,497	385	0.0041	0.9959	15.93
47.5	88,474		0.0000	1.0000	15.87
48.5	88,474	3,853	0.0435	0.9565	15.87
49.5	78,130	1,025	0.0131	0.9869	15.17
50.5	70,719	4,028	0.0570	0.9430	14.98
51.5	49,047		0.0000	1.0000	14.12
52.5	38,648	5,309	0.1374	0.8626	14.12
53.5	24,787	2,015	0.0813	0.9187	12.18
54.5	20,426		0.0000	1.0000	11.19
55.5	20,426		0.0000	1.0000	11.19
56.5	15,447	2,290	0.1483	0.8517	11.19
57.5	6,262		0.0000	1.0000	9.53
58.5	4,138		0.0000	1.0000	9.53
59.5	4,138		0.0000	1.0000	9.53
60.5	299		0.0000	1.0000	9.53
61.5	299		0.0000	1.0000	9.53
62.5	299		0.0000	1.0000	9.53
63.5	299		0.0000	1.0000	9.53
64.5	299		0.0000	1.0000	9.53
65.5	299		0.0000	1.0000	9.53
66.5	299		0.0000	1.0000	9.53
67.5	299		0.0000	1.0000	9.53
68.5	299		0.0000	1.0000	9.53
69.5	299		0.0000	1.0000	9.53
70.5	299		0.0000	1.0000	9.53
71.5	299		0.0000	1.0000	9.53
72.5	299	299	1.0000		9.53
73.5					

PACIFICORP
UTAH PROPERTY
ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
UTAH PROPERTY

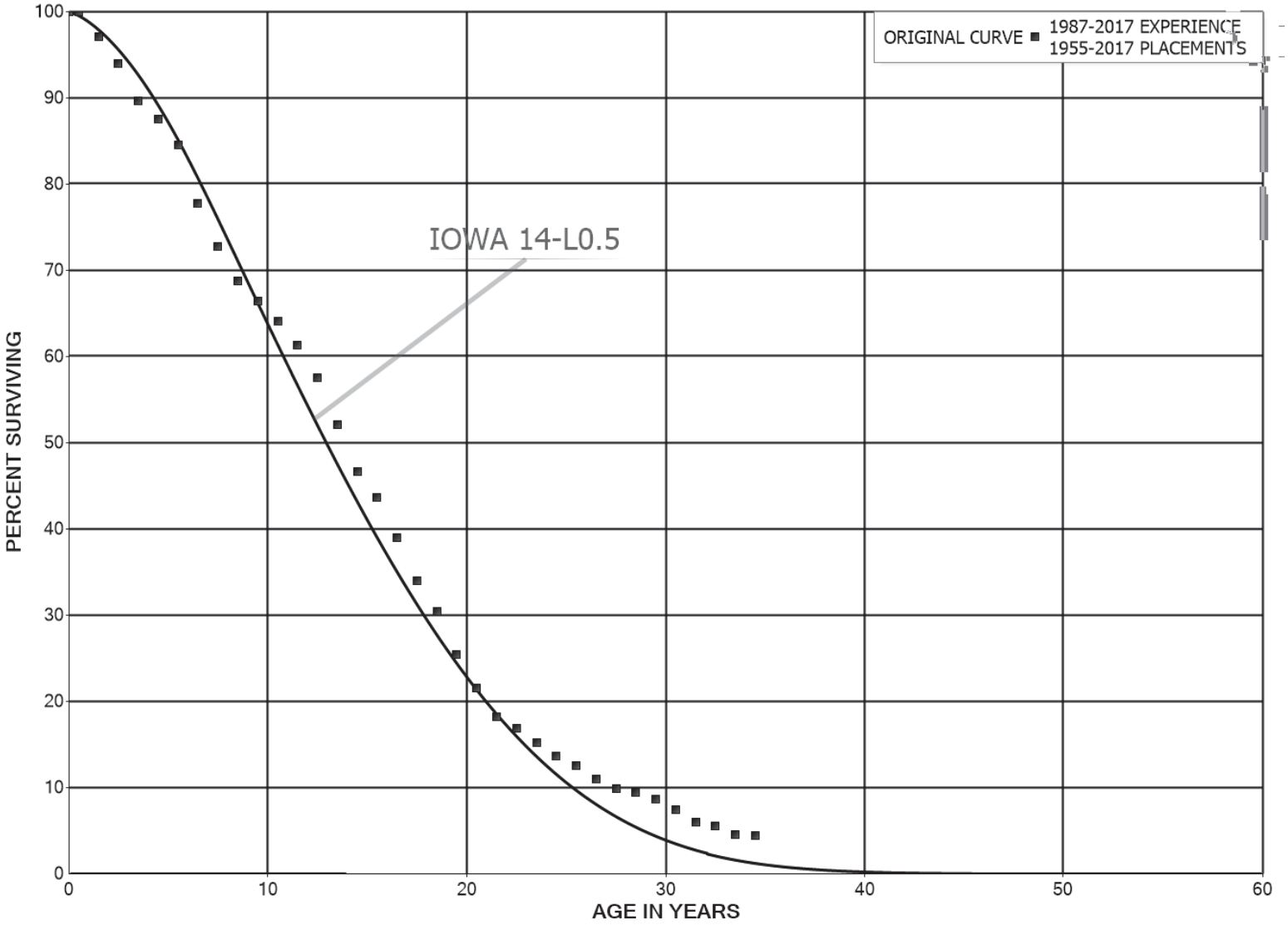
ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2017 EXPERIENCE BAND 1995-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,801,150		0.0000	1.0000	100.00
0.5	14,287,414		0.0000	1.0000	100.00
1.5	14,287,414		0.0000	1.0000	100.00
2.5	12,167,819	50,562	0.0042	0.9958	100.00
3.5	11,832,052	69,713	0.0059	0.9941	99.58
4.5	11,506,339	539,185	0.0469	0.9531	99.00
5.5	10,696,093	686,998	0.0642	0.9358	94.36
6.5	7,514,527	933,303	0.1242	0.8758	88.30
7.5	6,581,224	1,436,667	0.2183	0.7817	77.33
8.5	3,936,956	641,457	0.1629	0.8371	60.45
9.5	3,348,659	637,786	0.1905	0.8095	50.60
10.5	2,089,196	382,309	0.1830	0.8170	40.96
11.5	1,498,042	74,395	0.0497	0.9503	33.47
12.5	1,423,648	78,367	0.0550	0.9450	31.81
13.5	1,345,281	415,504	0.3089	0.6911	30.05
14.5	794,872	82,212	0.1034	0.8966	20.77
15.5	370,298	92,845	0.2507	0.7493	18.62
16.5	277,453		0.0000	1.0000	13.95
17.5	204,289	78,095	0.3823	0.6177	13.95
18.5	126,194	47,265	0.3745	0.6255	8.62
19.5	78,928	53,160	0.6735	0.3265	5.39
20.5	25,768		0.0000	1.0000	1.76
21.5	25,768		0.0000	1.0000	1.76
22.5	25,768		0.0000	1.0000	1.76
23.5	25,768		0.0000	1.0000	1.76
24.5	25,768		0.0000	1.0000	1.76
25.5	25,768		0.0000	1.0000	1.76
26.5	25,768		0.0000	1.0000	1.76
27.5	25,768		0.0000	1.0000	1.76
28.5	25,768		0.0000	1.0000	1.76
29.5	25,768		0.0000	1.0000	1.76
30.5	25,768		0.0000	1.0000	1.76
31.5	25,768		0.0000	1.0000	1.76
32.5	25,768		0.0000	1.0000	1.76
33.5	25,768		0.0000	1.0000	1.76
34.5	25,768		0.0000	1.0000	1.76
35.5	25,768	25,768	1.0000		1.76
36.5					

PACIFICORP
UTAH PROPERTY
ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
UTAH PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2017 EXPERIENCE BAND 1987-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	106,691,746		0.0000	1.0000	100.00
0.5	106,375,563	3,160,021	0.0297	0.9703	100.00
1.5	107,266,345	3,369,885	0.0314	0.9686	97.03
2.5	104,510,848	4,840,264	0.0463	0.9537	93.98
3.5	97,356,011	2,314,871	0.0238	0.9762	89.63
4.5	94,690,473	3,186,968	0.0337	0.9663	87.50
5.5	90,236,216	7,304,730	0.0810	0.9190	84.55
6.5	78,564,241	5,073,435	0.0646	0.9354	77.71
7.5	75,097,947	4,115,061	0.0548	0.9452	72.69
8.5	71,342,581	2,361,686	0.0331	0.9669	68.71
9.5	68,443,818	2,427,265	0.0355	0.9645	66.43
10.5	63,988,525	2,794,233	0.0437	0.9563	64.08
11.5	60,321,294	3,681,822	0.0610	0.9390	61.28
12.5	54,023,334	5,118,970	0.0948	0.9052	57.54
13.5	44,689,226	4,657,951	0.1042	0.8958	52.09
14.5	40,364,979	2,603,189	0.0645	0.9355	46.66
15.5	35,630,035	3,799,042	0.1066	0.8934	43.65
16.5	31,743,434	4,131,890	0.1302	0.8698	38.99
17.5	25,833,668	2,661,590	0.1030	0.8970	33.92
18.5	22,694,901	3,753,940	0.1654	0.8346	30.42
19.5	18,487,914	2,803,425	0.1516	0.8484	25.39
20.5	14,476,072	2,245,675	0.1551	0.8449	21.54
21.5	12,091,331	903,811	0.0747	0.9253	18.20
22.5	10,906,797	1,091,955	0.1001	0.8999	16.84
23.5	9,393,102	949,669	0.1011	0.8989	15.15
24.5	7,003,670	579,817	0.0828	0.9172	13.62
25.5	5,888,533	707,062	0.1201	0.8799	12.49
26.5	5,138,405	537,337	0.1046	0.8954	10.99
27.5	4,566,409	199,262	0.0436	0.9564	9.84
28.5	4,111,124	353,363	0.0860	0.9140	9.41
29.5	3,757,761	510,446	0.1358	0.8642	8.61
30.5	3,111,543	610,624	0.1962	0.8038	7.44
31.5	2,127,005	168,590	0.0793	0.9207	5.98
32.5	1,492,286	261,357	0.1751	0.8249	5.50
33.5	1,010,804	41,343	0.0409	0.9591	4.54
34.5	894,559	112,578	0.1258	0.8742	4.35
35.5	717,210	53,787	0.0750	0.9250	3.81
36.5	469,491	211,927	0.4514	0.5486	3.52
37.5	231,265	16,301	0.0705	0.9295	1.93
38.5	127,573		0.0000	1.0000	1.80

PACIFICORP
UTAH PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

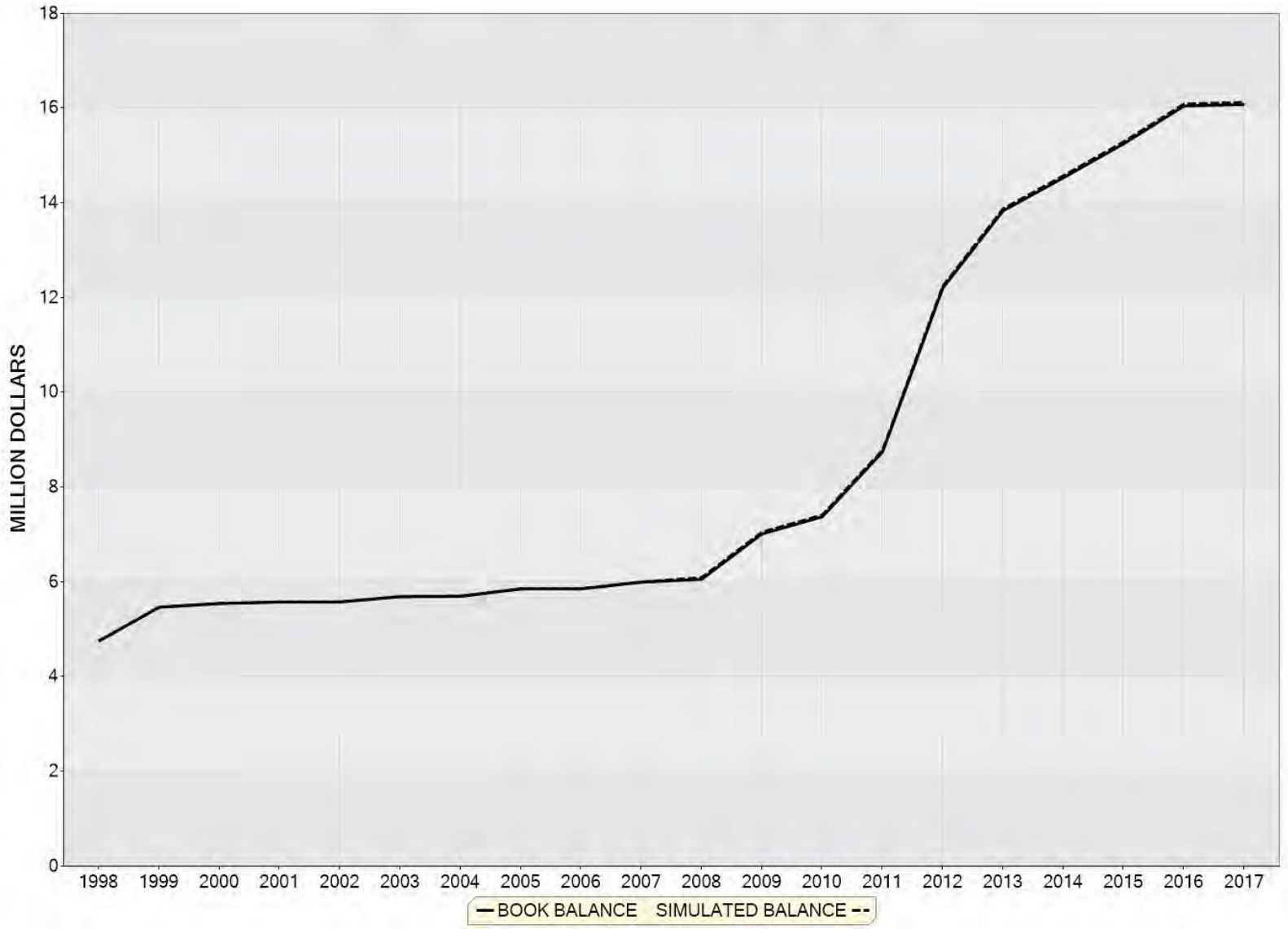
PLACEMENT BAND 1955-2017 EXPERIENCE BAND 1987-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	84,541	16,424	0.1943	0.8057	1.80
40.5	68,117		0.0000	1.0000	1.45
41.5	68,117		0.0000	1.0000	1.45
42.5	68,117	13,110	0.1925	0.8075	1.45
43.5	55,008		0.0000	1.0000	1.17
44.5	55,008		0.0000	1.0000	1.17
45.5	55,008		0.0000	1.0000	1.17
46.5	5,034		0.0000	1.0000	1.17
47.5	5,034		0.0000	1.0000	1.17
48.5	5,034		0.0000	1.0000	1.17
49.5	5,034		0.0000	1.0000	1.17
50.5	5,034	5,034	1.0000		1.17
51.5					

UTAH AND IDAHO PROPERTY

PACIFICORP
UTAH AND IDAHO PROPERTY
ACCOUNT 360.2 LAND RIGHTS

COMPARISON OF BOOK
BALANCES WITH BALANCES
SIMULATED BY SURVIVOR
CURVE... 65-R4



PACIFICORP
UTAH AND IDAHO PROPERTY

ACCOUNT 360.2 LAND RIGHTS

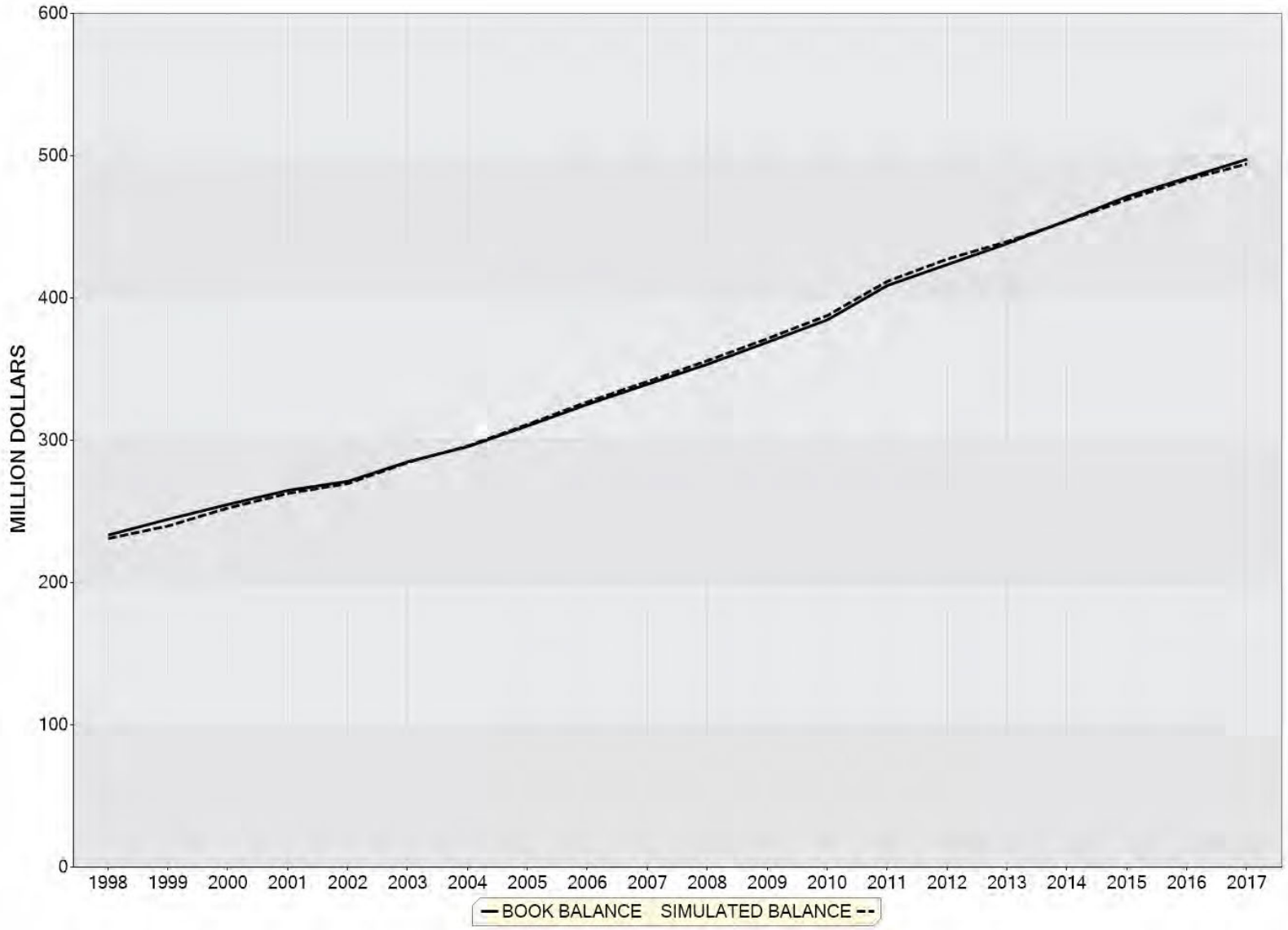
SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE... 65-R4

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1998	4,753,317	4,755,673	2,355-
1999	5,467,056	5,469,762	2,706-
2000	5,546,252	5,549,345	3,093-
2001	5,578,426	5,581,958	3,532-
2002	5,578,426	5,582,435	4,009-
2003	5,689,716	5,694,268	4,552-
2004	5,698,417	5,703,546	5,129-
2005	5,854,297	5,860,072	5,775-
2006	5,855,440	5,861,893	6,453-
2007	5,996,068	6,003,266	7,198-
2008	6,057,452	6,093,767	36,316-
2009	7,015,335	7,052,471	37,136-
2010	7,376,554	7,414,507	37,953-
2011	8,745,405	8,784,200	38,795-
2012	12,207,639	12,247,217	39,578-
2013	13,836,555	13,876,856	40,301-
2014	14,534,323	14,575,271	40,949-
2015	15,250,714	15,292,161	41,447-
2016	16,048,347	16,090,190	41,843-
2017	16,081,801	16,123,770	41,969-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE BEG	RETIREMENTS EXPERIENCE END
8,658,577	28,254	306.5	0.1	2.5

PACIFICORP
UTAH AND IDAHO PROPERTY
ACCOUNT 364 POLES, TOWERS AND FIXTURES

COMPARISON OF BOOK BALANCES
WITH BALANCES SIMULATED BY
SURVIVOR CURVE... 50-R0.5



PACIFICORP
UTAH AND IDAHO PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

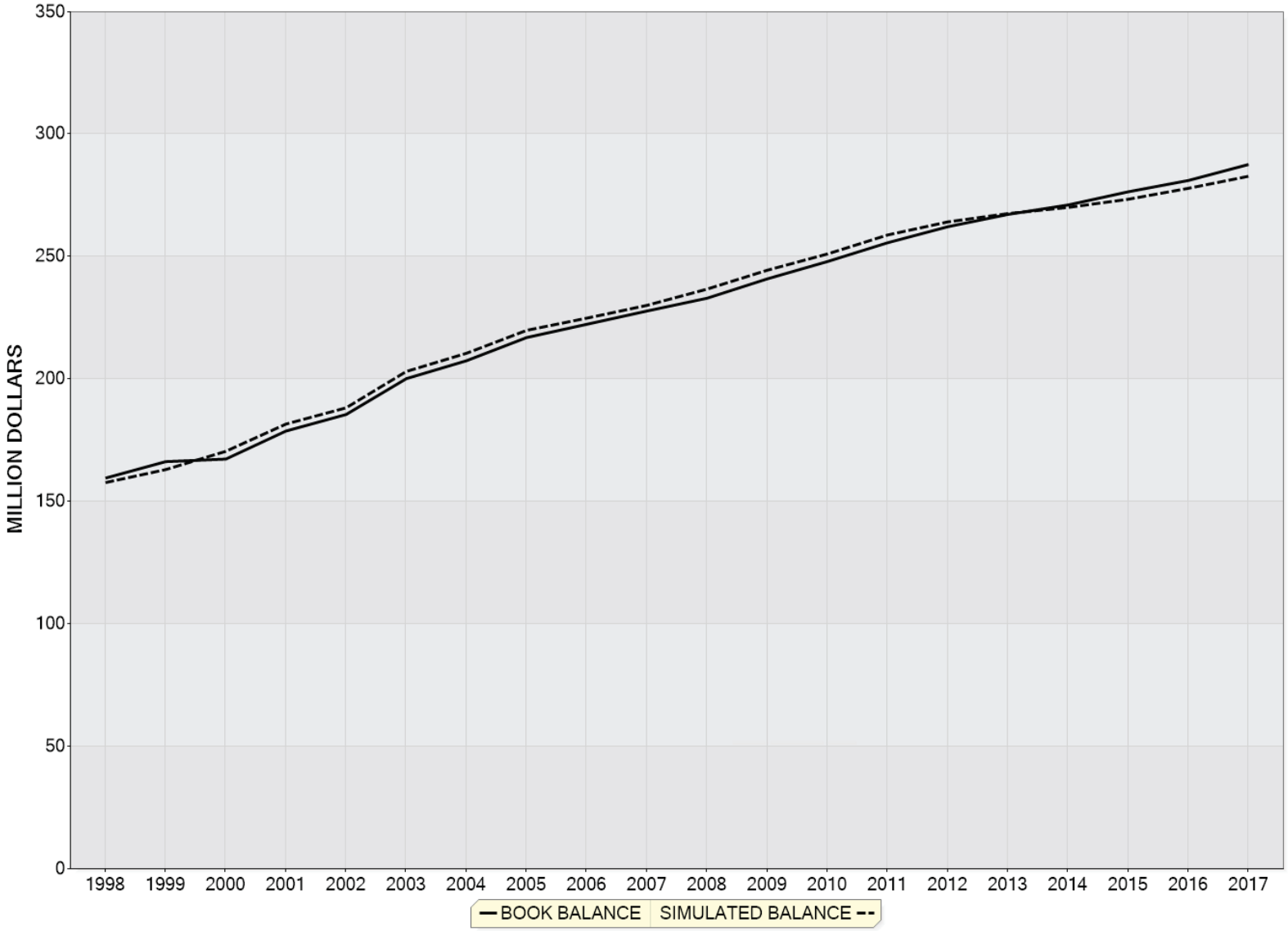
SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE... 50-R0.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1998	233,494,678	231,040,784	2,453,894
1999	244,570,389	239,872,324	4,698,065
2000	254,972,600	252,541,587	2,431,014
2001	264,854,868	262,745,860	2,109,008
2002	271,217,916	269,667,985	1,549,931
2003	285,011,544	284,557,617	453,927
2004	295,615,006	296,166,390	551,384-
2005	310,232,118	311,273,862	1,041,745-
2006	325,443,644	327,158,753	1,715,109-
2007	339,541,509	341,408,430	1,866,921-
2008	353,562,700	356,107,193	2,544,493-
2009	369,054,528	371,544,652	2,490,124-
2010	384,780,722	387,817,977	3,037,255-
2011	408,882,119	411,852,187	2,970,068-
2012	423,620,982	427,454,990	3,834,008-
2013	438,339,142	439,770,330	1,431,187-
2014	454,571,659	454,216,949	354,709
2015	471,398,477	469,311,490	2,086,987
2016	484,520,620	483,236,852	1,283,768
2017	497,571,025	494,376,046	3,194,979

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE BEG	END
355,562,812	2,373,629	149.8	100.0	100.0

PACIFICORP
UTAH AND IDAHO PROPERTY
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

COMPARISON OF BOOK BALANCES
WITH BALANCES SIMULATED BY
SURVIVOR CURVE... 54-R0.5



PACIFICORP
UTAH AND IDAHO PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

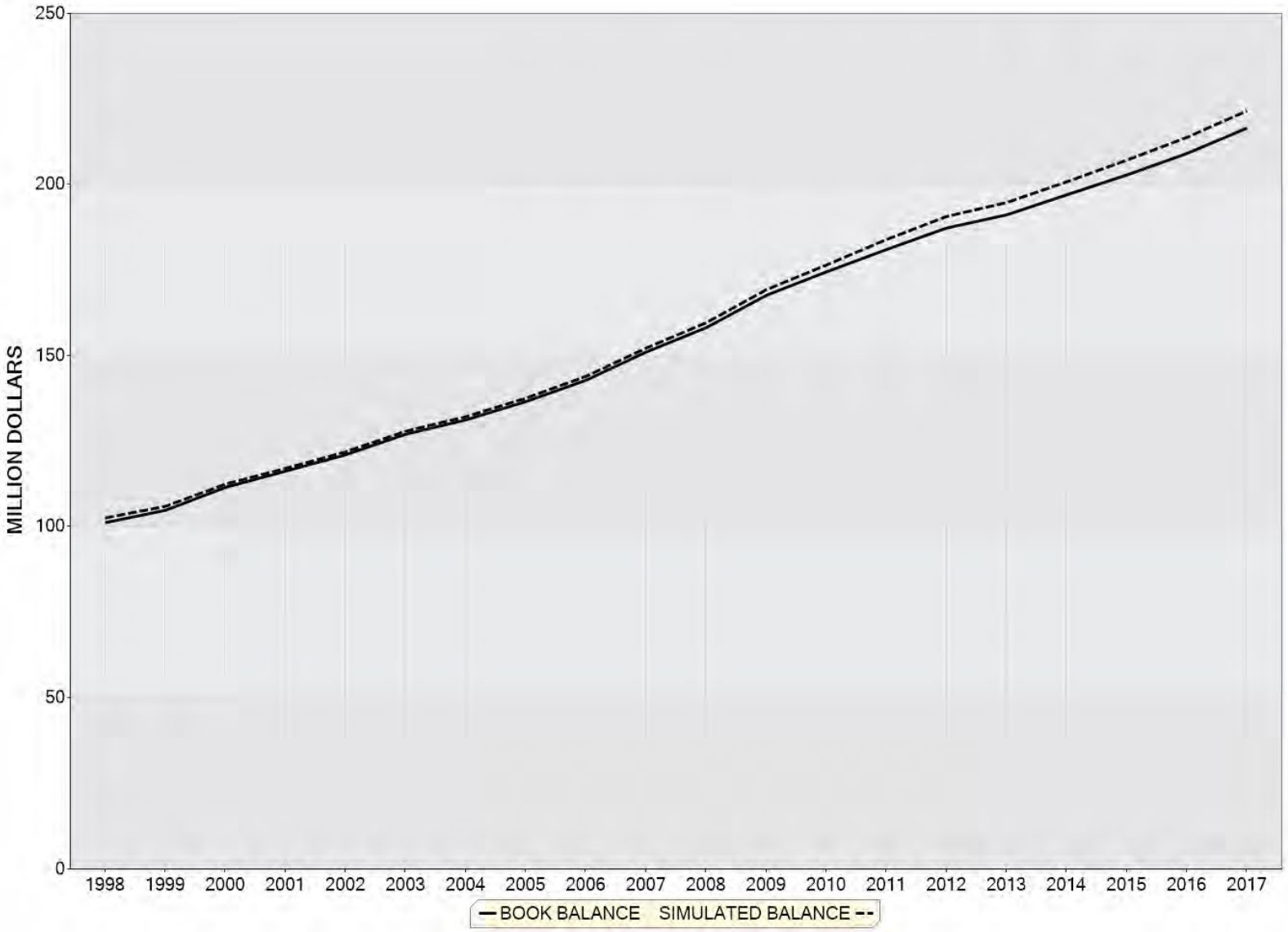
SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE... 54-R0.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1998	159,588,097	157,760,090	1,828,007
1999	166,307,767	163,066,806	3,240,961
2000	167,365,346	170,536,586	3,171,240-
2001	178,816,343	181,665,995	2,849,652-
2002	185,577,892	188,306,686	2,728,794-
2003	200,208,110	203,147,128	2,939,017-
2004	207,517,358	210,576,586	3,059,228-
2005	216,996,206	219,945,711	2,949,505-
2006	222,429,104	224,933,505	2,504,401-
2007	227,835,896	230,165,346	2,329,450-
2008	233,074,208	236,796,356	3,722,149-
2009	240,968,714	244,510,100	3,541,386-
2010	248,041,986	251,141,542	3,099,556-
2011	255,725,411	258,900,989	3,175,578-
2012	262,264,681	264,241,245	1,976,564-
2013	267,292,790	267,644,752	351,963-
2014	271,156,165	270,158,930	997,235
2015	276,542,135	273,494,432	3,047,703
2016	281,162,615	277,968,378	3,194,237
2017	287,695,579	282,891,149	4,804,430

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE BEG	END
227,828,320	2,928,740	77.8	96.0	100.0

PACIFICORP
UTAH AND IDAHO PROPERTY
ACCOUNT 366 UNDERGROUND CONDUIT

COMPARISON OF BOOK BALANCES
WITH BALANCES SIMULATED BY
SURVIVOR CURVE... 60-R2.5



PACIFICORP
UTAH AND IDAHO PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

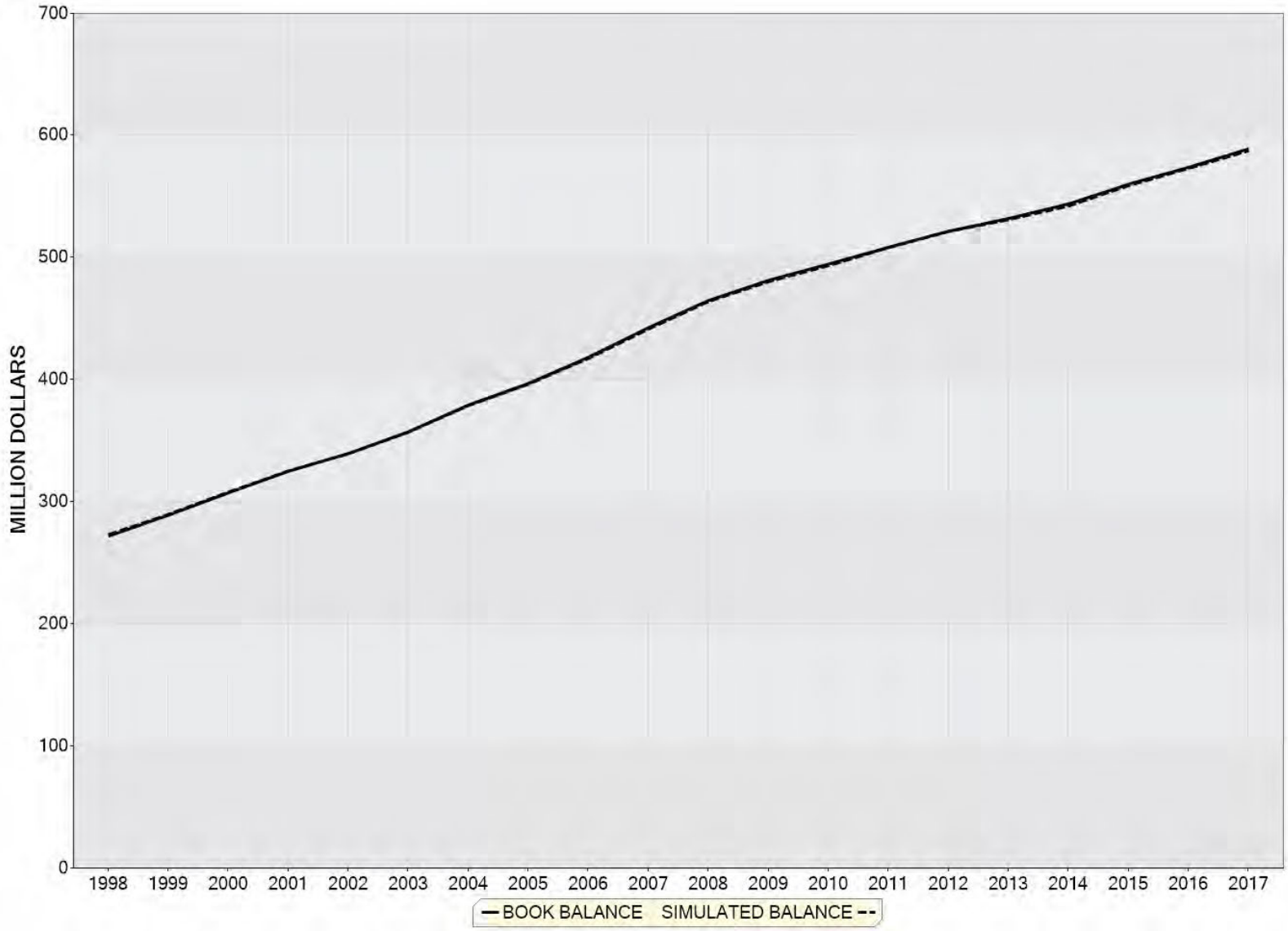
SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE... 60-R2.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1998	101,237,341	102,610,630	1,373,289-
1999	104,841,483	106,007,413	1,165,929-
2000	111,550,290	112,503,826	953,536-
2001	116,279,338	117,096,761	817,423-
2002	121,063,321	121,915,845	852,524-
2003	127,077,045	127,972,544	895,499-
2004	131,260,482	132,184,769	924,287-
2005	136,622,509	137,621,469	998,960-
2006	142,852,280	143,999,658	1,147,378-
2007	151,091,807	152,236,998	1,145,191-
2008	158,205,860	159,664,919	1,459,059-
2009	167,657,401	169,308,328	1,650,927-
2010	174,513,921	176,517,506	2,003,585-
2011	181,035,192	183,968,139	2,932,947-
2012	187,331,633	190,703,953	3,372,320-
2013	191,173,475	194,773,803	3,600,327-
2014	197,044,483	200,836,362	3,791,879-
2015	202,833,931	207,172,818	4,338,888-
2016	209,117,104	213,839,046	4,721,942-
2017	216,536,010	221,566,395	5,030,384-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE BEG	END
156,466,245	2,583,053	60.6	92.9	99.9

PACIFICORP
UTAH AND IDAHO PROPERTY
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

COMPARISON OF BOOK BALANCES
WITH BALANCES SIMULATED BY
SURVIVOR CURVE... 60-R2.5



PACIFICORP
UTAH AND IDAHO PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

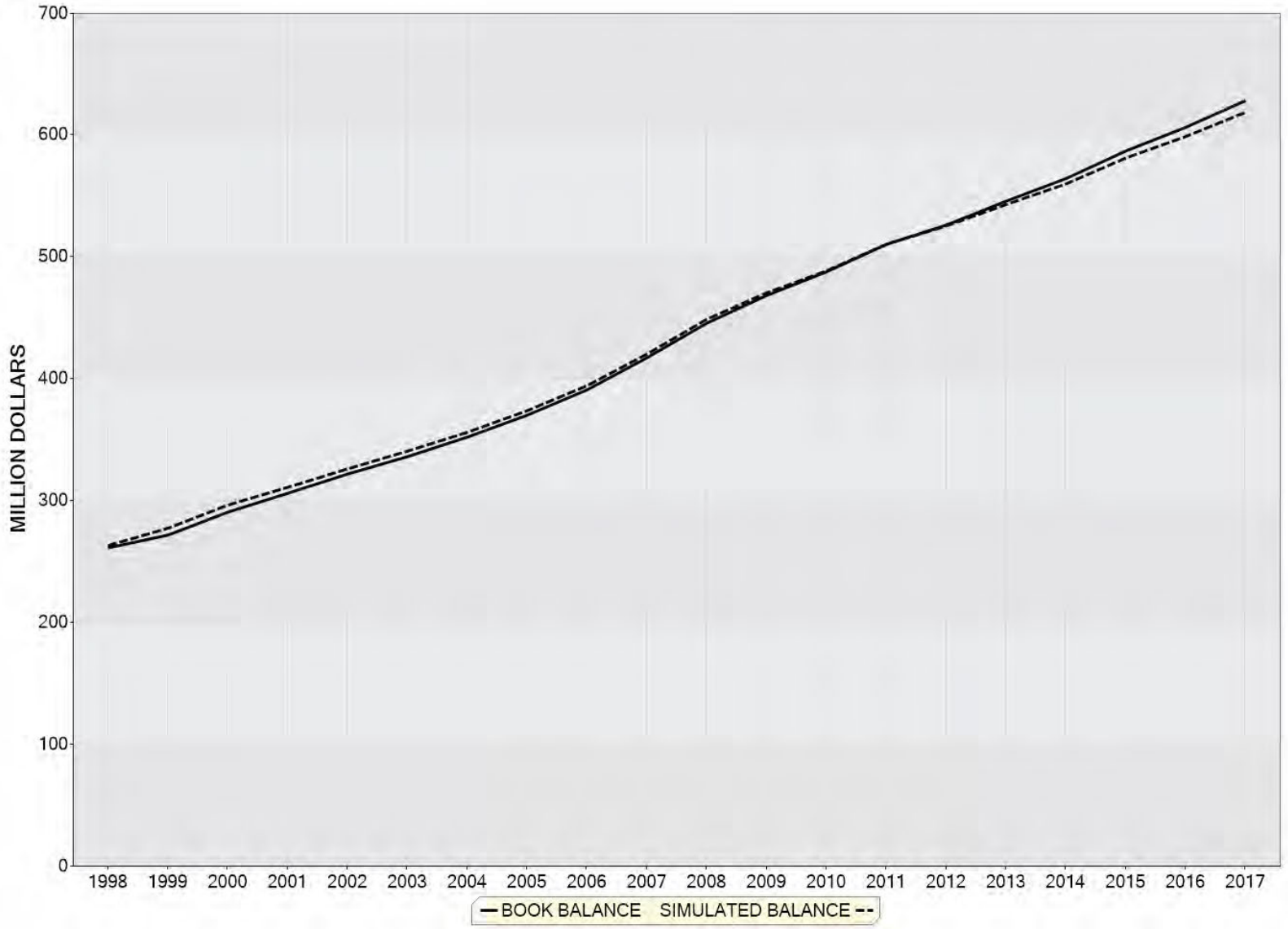
SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE... 60-R2.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1998	271,858,745	273,215,012	1,356,267-
1999	289,095,025	289,879,107	784,082-
2000	307,394,459	308,087,950	693,491-
2001	325,068,075	325,434,244	366,169-
2002	339,628,460	339,495,624	132,835
2003	357,501,913	357,069,321	432,592
2004	379,418,372	378,858,688	559,684
2005	397,096,455	396,389,179	707,276
2006	418,496,730	417,530,528	966,202
2007	442,752,704	441,535,345	1,217,359
2008	465,032,656	464,122,811	909,845
2009	481,534,057	480,362,131	1,171,926
2010	494,824,148	493,524,230	1,299,918
2011	508,616,225	508,180,033	436,191
2012	521,724,203	521,428,669	295,535
2013	532,213,087	531,125,275	1,087,812
2014	544,050,222	542,344,656	1,705,566
2015	560,270,761	559,064,851	1,205,911
2016	574,074,398	573,163,289	911,109
2017	589,222,935	587,588,542	1,634,393

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE BEG	END
439,993,681	992,963	443.1	94.6	100.0

PACIFICORP
UTAH AND IDAHO PROPERTY
ACCOUNT 368 LINE TRANSFORMERS

COMPARISON OF BOOK BALANCES
WITH BALANCES SIMULATED BY
SURVIVOR CURVE... 47-R1



PACIFICORP
UTAH AND IDAHO PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

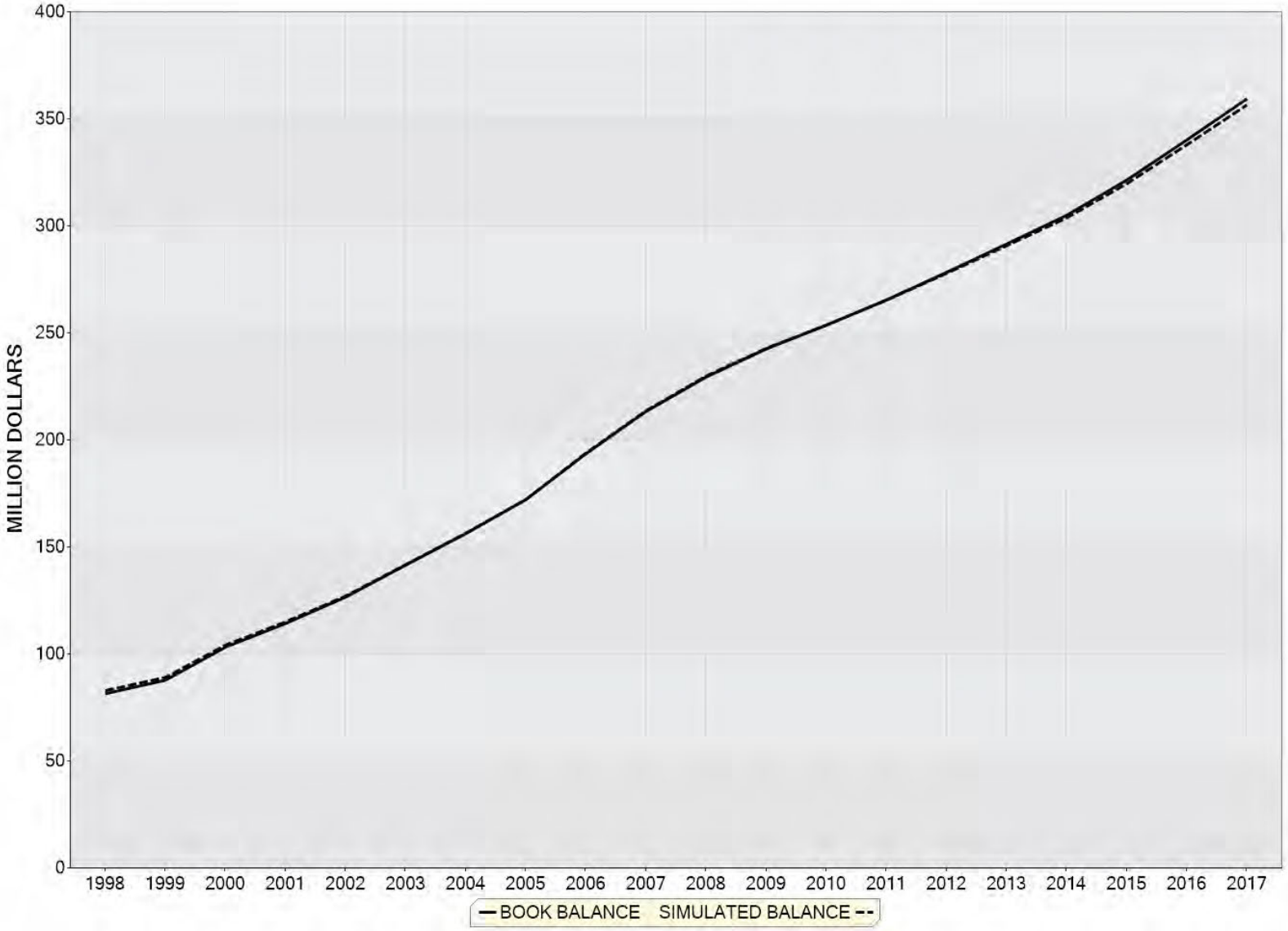
SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE... 47-R1

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1998	261,368,915	263,286,645	1,917,730-
1999	271,869,164	277,514,474	5,645,309-
2000	290,727,003	296,532,975	5,805,972-
2001	306,192,448	311,061,642	4,869,193-
2002	321,989,590	326,216,072	4,226,482-
2003	336,254,419	340,774,493	4,520,075-
2004	352,282,485	356,217,693	3,935,209-
2005	370,290,317	374,007,222	3,716,905-
2006	391,056,504	394,474,634	3,418,131-
2007	417,402,240	420,445,426	3,043,185-
2008	445,834,941	448,981,283	3,146,341-
2009	468,548,059	470,716,048	2,167,989-
2010	487,964,307	488,777,386	813,079-
2011	510,458,127	510,607,200	149,073-
2012	526,356,145	525,561,372	794,773
2013	545,961,257	543,216,512	2,744,744
2014	564,487,721	560,137,296	4,350,425
2015	587,149,218	581,403,864	5,745,354
2016	606,540,606	599,023,922	7,516,684
2017	628,477,248	618,895,398	9,581,850

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE BEG	END
434,560,536	4,501,120	96.5	100.0	100.0

PACIFICORP
UTAH AND IDAHO PROPERTY
ACCOUNT 369 SERVICES

COMPARISON OF BOOK BALANCES
WITH BALANCES SIMULATED BY
SURVIVOR CURVE... 55-R3



PACIFICORP
UTAH AND IDAHO PROPERTY

ACCOUNT 369 SERVICES

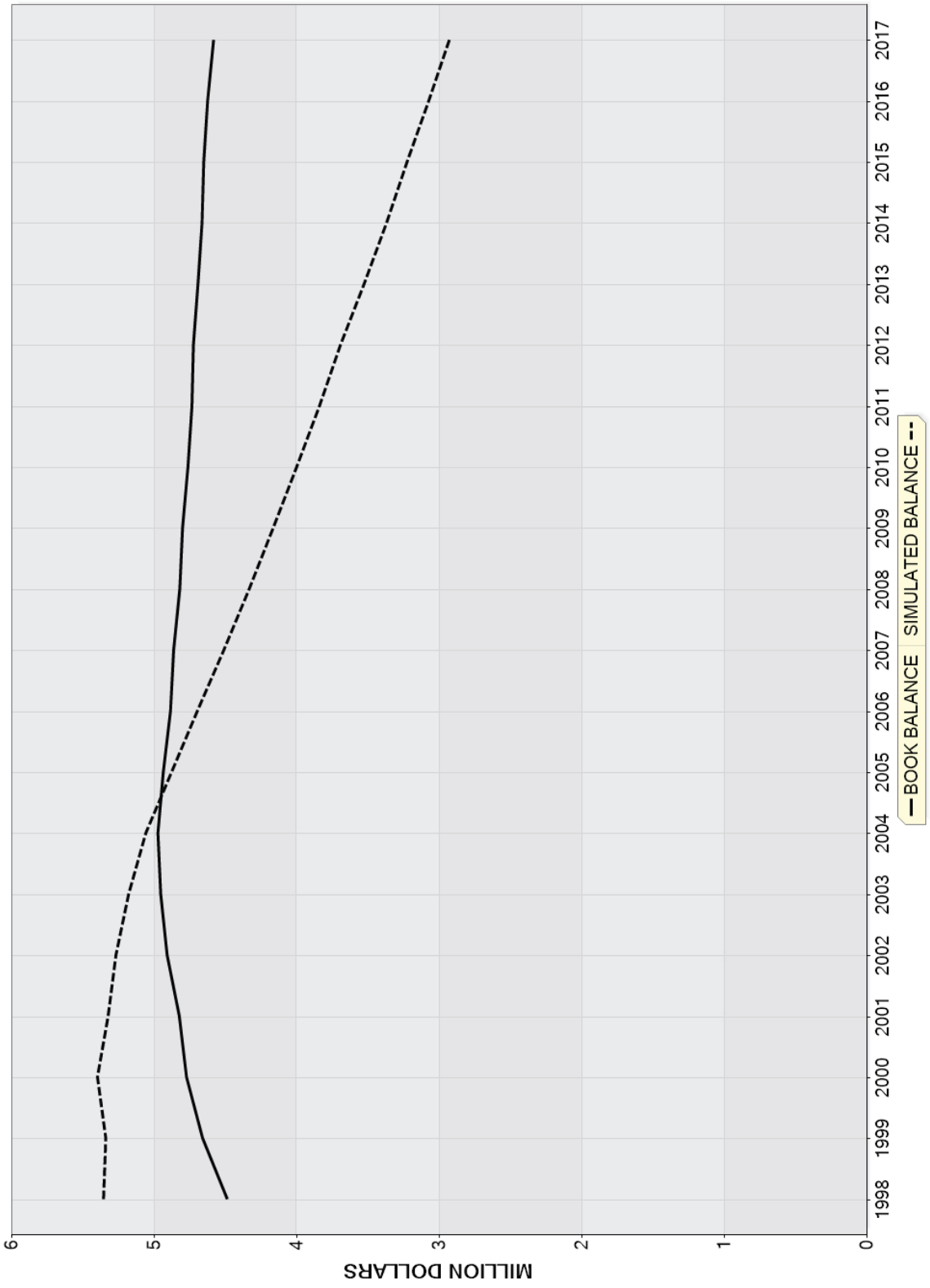
SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE... 55-R3

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1998	81,430,332	82,917,697	1,487,365-
1999	87,770,971	89,050,451	1,279,480-
2000	103,226,573	104,181,593	955,020-
2001	114,269,764	115,005,396	735,632-
2002	126,618,477	127,094,246	475,769-
2003	141,562,242	141,791,053	228,811-
2004	156,271,780	156,482,433	210,653-
2005	172,164,064	172,208,316	44,252-
2006	193,618,056	193,936,978	318,922-
2007	213,353,236	213,684,911	331,675-
2008	229,437,527	229,910,730	473,204-
2009	242,536,870	242,845,210	308,341-
2010	253,645,982	253,710,159	64,177-
2011	265,472,440	265,300,460	171,980
2012	278,331,485	277,880,714	450,772
2013	291,578,878	290,782,992	795,887
2014	304,977,793	303,777,113	1,200,681
2015	321,462,013	319,769,854	1,692,160
2016	340,207,344	337,986,313	2,221,032
2017	359,423,129	356,570,993	2,852,136

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE BEG	END
213,867,948	1,104,566	193.6	100.0	100.0

PACIFICORP
UTAH AND IDAHO PROPERTY
ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

COMPARISON OF BOOK BALANCES
WITH BALANCES SIMULATED BY
SURVIVOR CURVE... 25-L0



PACIFICORP
UTAH AND IDAHO PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

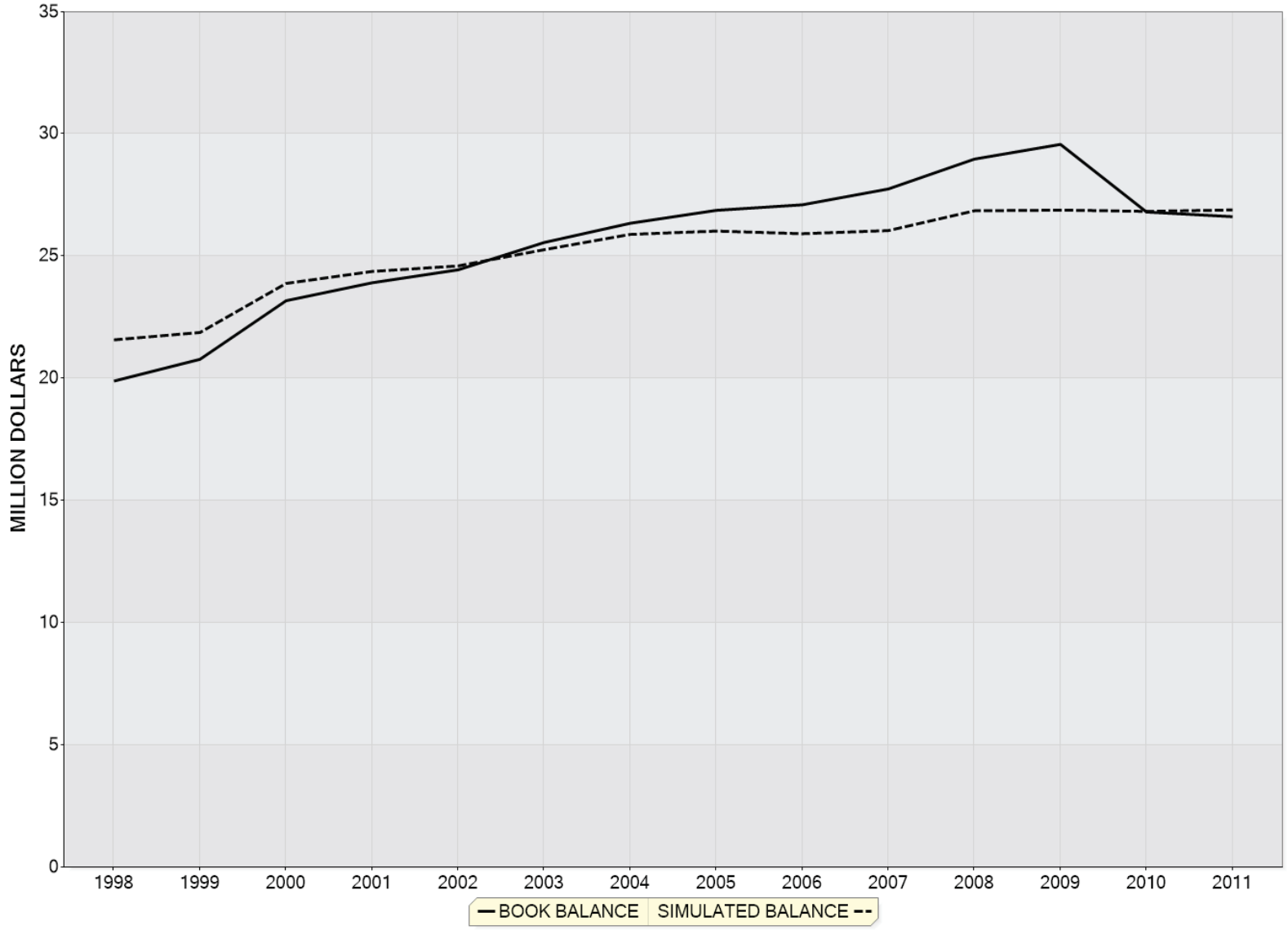
SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE... 25-L0

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1998	4,488,927	5,357,362	868,435-
1999	4,662,550	5,341,575	679,025-
2000	4,775,187	5,399,951	624,764-
2001	4,825,765	5,325,131	499,366-
2002	4,911,484	5,270,405	358,921-
2003	4,956,172	5,181,117	224,945-
2004	4,975,712	5,060,781	85,069-
2005	4,937,997	4,879,726	58,270
2006	4,887,628	4,699,309	188,319
2007	4,865,608	4,513,188	352,420
2008	4,822,435	4,335,464	486,971
2009	4,803,079	4,167,283	635,796
2010	4,765,218	4,002,427	762,791
2011	4,737,137	3,842,441	894,696
2012	4,726,877	3,695,182	1,031,695
2013	4,694,797	3,529,110	1,165,687
2014	4,666,352	3,371,725	1,294,627
2015	4,654,256	3,227,908	1,426,348
2016	4,627,115	3,075,852	1,551,263
2017	4,585,197	2,931,129	1,654,068

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE BEG	END
4,768,475	880,468	5.4	75.4	95.1

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UTAH AND IDAHO PROPERTY
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

COMPARISON OF BOOK BALANCES
WITH BALANCES SIMULATED BY
SURVIVOR CURVE... 25-R0.5



PACIFICORP
UTAH AND IDAHO PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

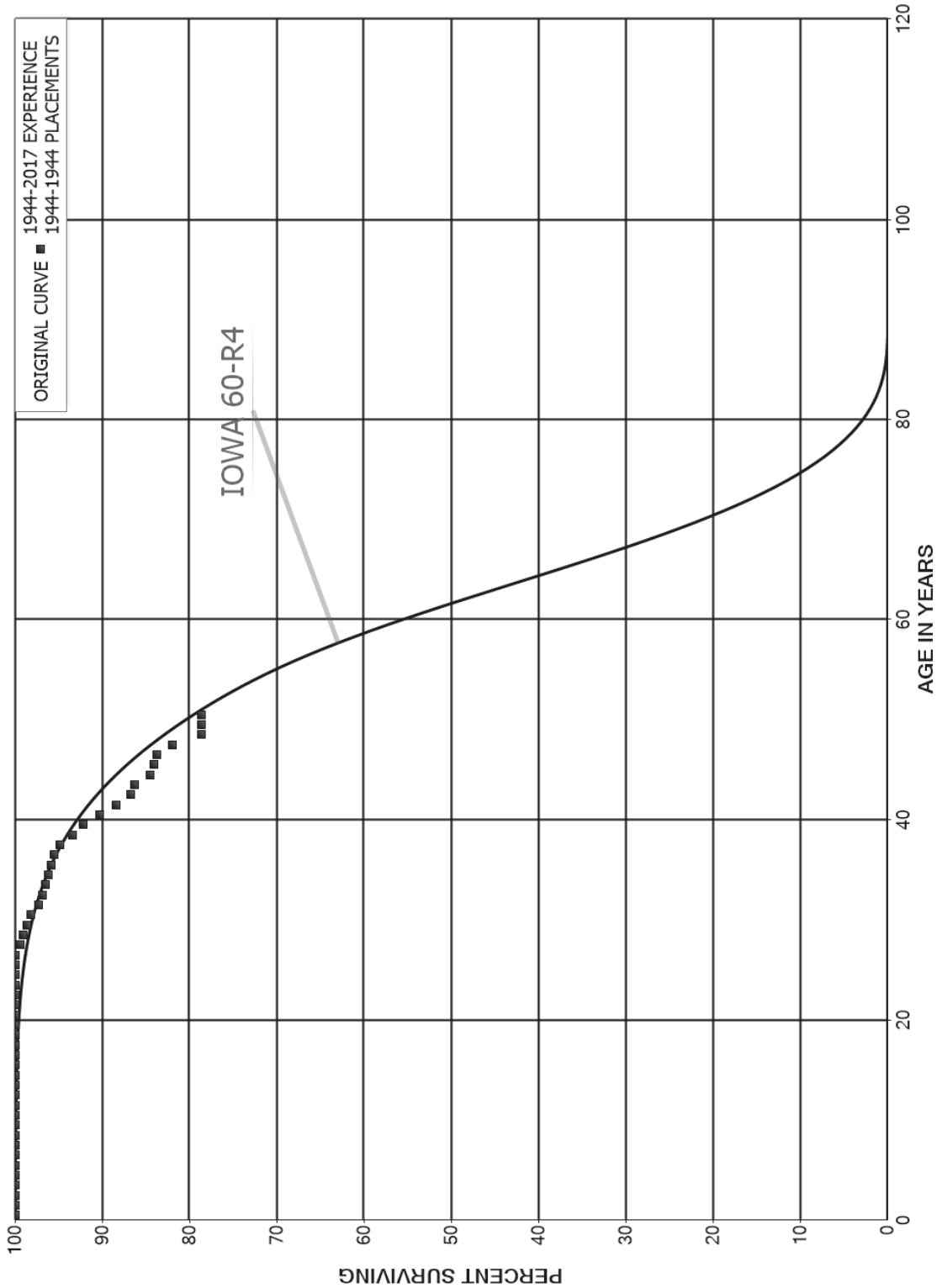
SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE... 25-R0.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1998	19,892,004	21,578,991	1,686,987-
1999	20,783,821	21,881,120	1,097,298-
2000	23,180,802	23,888,058	707,256-
2001	23,914,097	24,378,889	464,791-
2002	24,445,419	24,604,958	159,539-
2003	25,563,626	25,270,254	293,372
2004	26,350,044	25,895,988	454,056
2005	26,878,898	26,031,764	847,134
2006	27,106,295	25,923,420	1,182,875
2007	27,755,447	26,052,017	1,703,429
2008	28,976,940	26,861,045	2,115,895
2009	29,579,290	26,889,707	2,689,584
2010	26,809,619	26,838,498	28,879-
2011	26,619,841	26,895,507	275,666-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE BEG	END
25,561,153	1,250,432	20.4	100.0	100.0

IDAHO PROPERTY

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IDAHO PROPERTY
ACCOUNT 360.2 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 360.2 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-1944 EXPERIENCE BAND 1944-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,923		0.0000	1.0000	100.00
0.5	48,923		0.0000	1.0000	100.00
1.5	48,923		0.0000	1.0000	100.00
2.5	48,923		0.0000	1.0000	100.00
3.5	48,923		0.0000	1.0000	100.00
4.5	48,923		0.0000	1.0000	100.00
5.5	48,923		0.0000	1.0000	100.00
6.5	48,923		0.0000	1.0000	100.00
7.5	48,923		0.0000	1.0000	100.00
8.5	48,923		0.0000	1.0000	100.00
9.5	48,923		0.0000	1.0000	100.00
10.5	48,923		0.0000	1.0000	100.00
11.5	48,923		0.0000	1.0000	100.00
12.5	48,923		0.0000	1.0000	100.00
13.5	48,923		0.0000	1.0000	100.00
14.5	48,923		0.0000	1.0000	100.00
15.5	48,923		0.0000	1.0000	100.00
16.5	48,923		0.0000	1.0000	100.00
17.5	48,923		0.0000	1.0000	100.00
18.5	48,923		0.0000	1.0000	100.00
19.5	48,923		0.0000	1.0000	100.00
20.5	48,923		0.0000	1.0000	100.00
21.5	48,923		0.0000	1.0000	100.00
22.5	48,923		0.0000	1.0000	100.00
23.5	48,923		0.0000	1.0000	100.00
24.5	48,923		0.0000	1.0000	100.00
25.5	48,923		0.0000	1.0000	100.00
26.5	48,923	311	0.0064	0.9936	100.00
27.5	48,612	173	0.0036	0.9964	99.36
28.5	48,439	169	0.0035	0.9965	99.01
29.5	48,269	259	0.0054	0.9946	98.66
30.5	48,011	439	0.0092	0.9908	98.14
31.5	47,571	211	0.0044	0.9956	97.24
32.5	47,360	128	0.0027	0.9973	96.80
33.5	47,231	153	0.0032	0.9968	96.54
34.5	47,078	174	0.0037	0.9963	96.23
35.5	46,904	185	0.0039	0.9961	95.87
36.5	46,719	318	0.0068	0.9932	95.50
37.5	46,401	717	0.0154	0.9846	94.85
38.5	45,685	573	0.0125	0.9875	93.38

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IDAHO PROPERTY

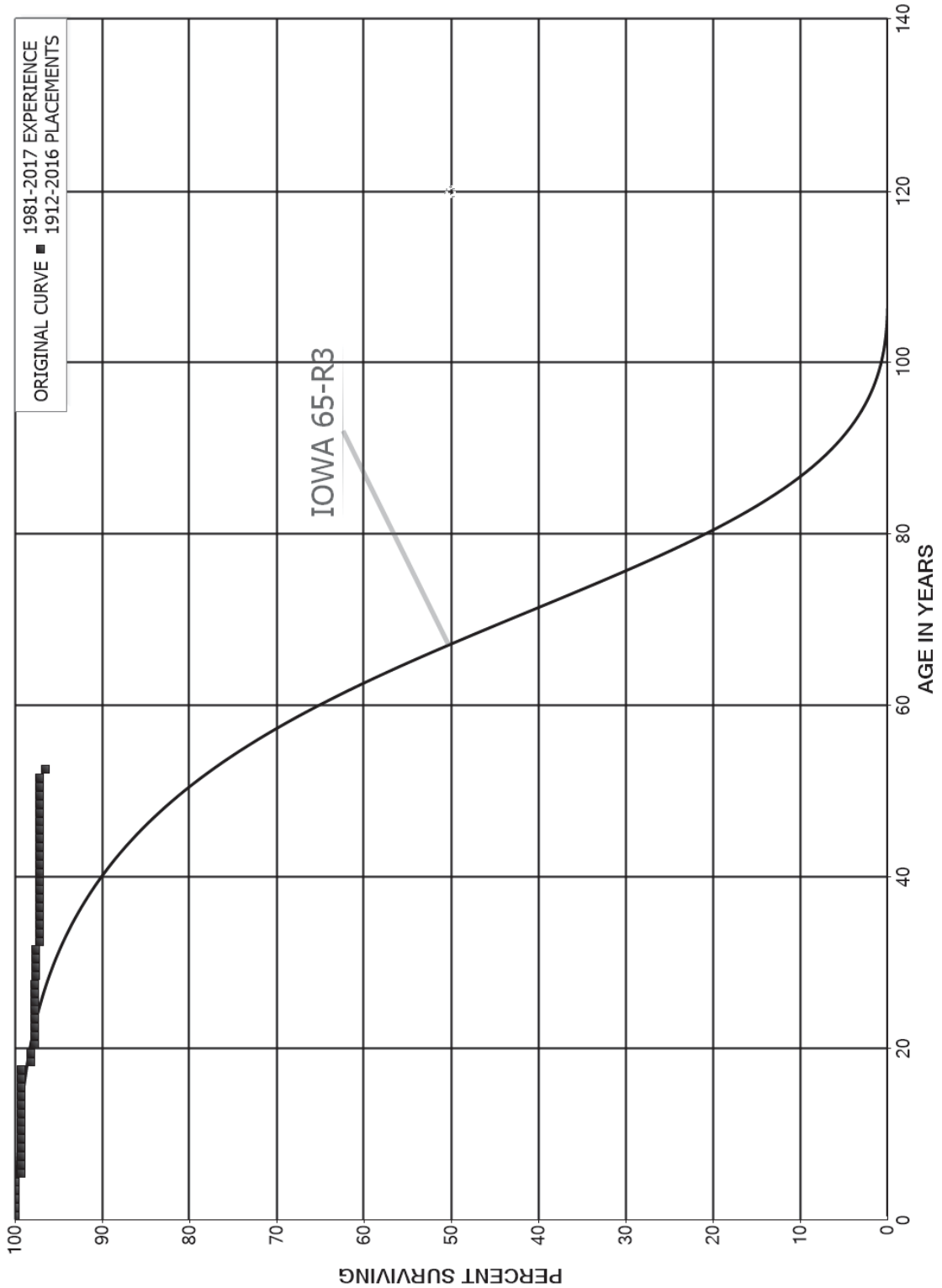
ACCOUNT 360.2 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-1944 EXPERIENCE BAND 1944-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	45,112	949	0.0210	0.9790	92.21
40.5	44,163	918	0.0208	0.9792	90.27
41.5	43,245	842	0.0195	0.9805	88.39
42.5	42,403	191	0.0045	0.9955	86.67
43.5	42,213	882	0.0209	0.9791	86.28
44.5	41,331	215	0.0052	0.9948	84.48
45.5	41,115	179	0.0044	0.9956	84.04
46.5	40,936	849	0.0207	0.9793	83.67
47.5	40,086	1,647	0.0411	0.9589	81.94
48.5	38,439		0.0000	1.0000	78.57
49.5	38,439		0.0000	1.0000	78.57
50.5					78.57

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IDAHO PROPERTY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
IDAHO PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2016 EXPERIENCE BAND 1981-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,137,097		0.0000	1.0000	100.00
0.5	2,202,576		0.0000	1.0000	100.00
1.5	2,249,860		0.0000	1.0000	100.00
2.5	2,163,194		0.0000	1.0000	100.00
3.5	2,044,876	2,208	0.0011	0.9989	100.00
4.5	2,043,053	13,025	0.0064	0.9936	99.89
5.5	2,069,277		0.0000	1.0000	99.26
6.5	1,599,141		0.0000	1.0000	99.26
7.5	1,429,794		0.0000	1.0000	99.26
8.5	1,433,531		0.0000	1.0000	99.26
9.5	1,433,210		0.0000	1.0000	99.26
10.5	734,264		0.0000	1.0000	99.26
11.5	735,655		0.0000	1.0000	99.26
12.5	744,380		0.0000	1.0000	99.26
13.5	757,165		0.0000	1.0000	99.26
14.5	750,704		0.0000	1.0000	99.26
15.5	720,122		0.0000	1.0000	99.26
16.5	685,411	0	0.0000	1.0000	99.26
17.5	675,190	7,286	0.0108	0.9892	99.26
18.5	673,417		0.0000	1.0000	98.18
19.5	696,330	2,877	0.0041	0.9959	98.18
20.5	688,108		0.0000	1.0000	97.78
21.5	690,622		0.0000	1.0000	97.78
22.5	580,675		0.0000	1.0000	97.78
23.5	582,071		0.0000	1.0000	97.78
24.5	559,416		0.0000	1.0000	97.78
25.5	541,871	252	0.0005	0.9995	97.78
26.5	542,233	134	0.0002	0.9998	97.73
27.5	539,027	810	0.0015	0.9985	97.71
28.5	473,014		0.0000	1.0000	97.56
29.5	434,812		0.0000	1.0000	97.56
30.5	434,812		0.0000	1.0000	97.56
31.5	436,061	1,865	0.0043	0.9957	97.56
32.5	396,259		0.0000	1.0000	97.14
33.5	395,435		0.0000	1.0000	97.14
34.5	395,658		0.0000	1.0000	97.14
35.5	354,196		0.0000	1.0000	97.14
36.5	323,387		0.0000	1.0000	97.14
37.5	265,622		0.0000	1.0000	97.14
38.5	221,896		0.0000	1.0000	97.14

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IDAHO PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2016 EXPERIENCE BAND 1981-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	180,846		0.0000	1.0000	97.14
40.5	168,961		0.0000	1.0000	97.14
41.5	165,118		0.0000	1.0000	97.14
42.5	116,751		0.0000	1.0000	97.14
43.5	113,294		0.0000	1.0000	97.14
44.5	112,451		0.0000	1.0000	97.14
45.5	107,465		0.0000	1.0000	97.14
46.5	106,217		0.0000	1.0000	97.14
47.5	99,837		0.0000	1.0000	97.14
48.5	93,244		0.0000	1.0000	97.14
49.5	84,234		0.0000	1.0000	97.14
50.5	71,449		0.0000	1.0000	97.14
51.5	70,080	474	0.0068	0.9932	97.14
52.5	68,251		0.0000	1.0000	96.49
53.5	64,197		0.0000	1.0000	96.49
54.5	53,675		0.0000	1.0000	96.49
55.5	48,798		0.0000	1.0000	96.49
56.5	26,183		0.0000	1.0000	96.49
57.5	26,183		0.0000	1.0000	96.49
58.5	25,321		0.0000	1.0000	96.49
59.5	21,227		0.0000	1.0000	96.49
60.5	20,249		0.0000	1.0000	96.49
61.5	19,803		0.0000	1.0000	96.49
62.5	8,232		0.0000	1.0000	96.49
63.5	5,507		0.0000	1.0000	96.49
64.5	2,498		0.0000	1.0000	96.49
65.5	1,602		0.0000	1.0000	96.49
66.5	1,602		0.0000	1.0000	96.49
67.5	2,898		0.0000	1.0000	96.49
68.5	3,651		0.0000	1.0000	96.49
69.5	3,497		0.0000	1.0000	96.49
70.5	3,434		0.0000	1.0000	96.49
71.5	3,211		0.0000	1.0000	96.49
72.5	3,211		0.0000	1.0000	96.49
73.5	3,211		0.0000	1.0000	96.49
74.5	3,211		0.0000	1.0000	96.49
75.5	3,128		0.0000	1.0000	96.49
76.5	3,128		0.0000	1.0000	96.49
77.5	3,128		0.0000	1.0000	96.49
78.5	3,128		0.0000	1.0000	96.49

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IDAHO PROPERTY

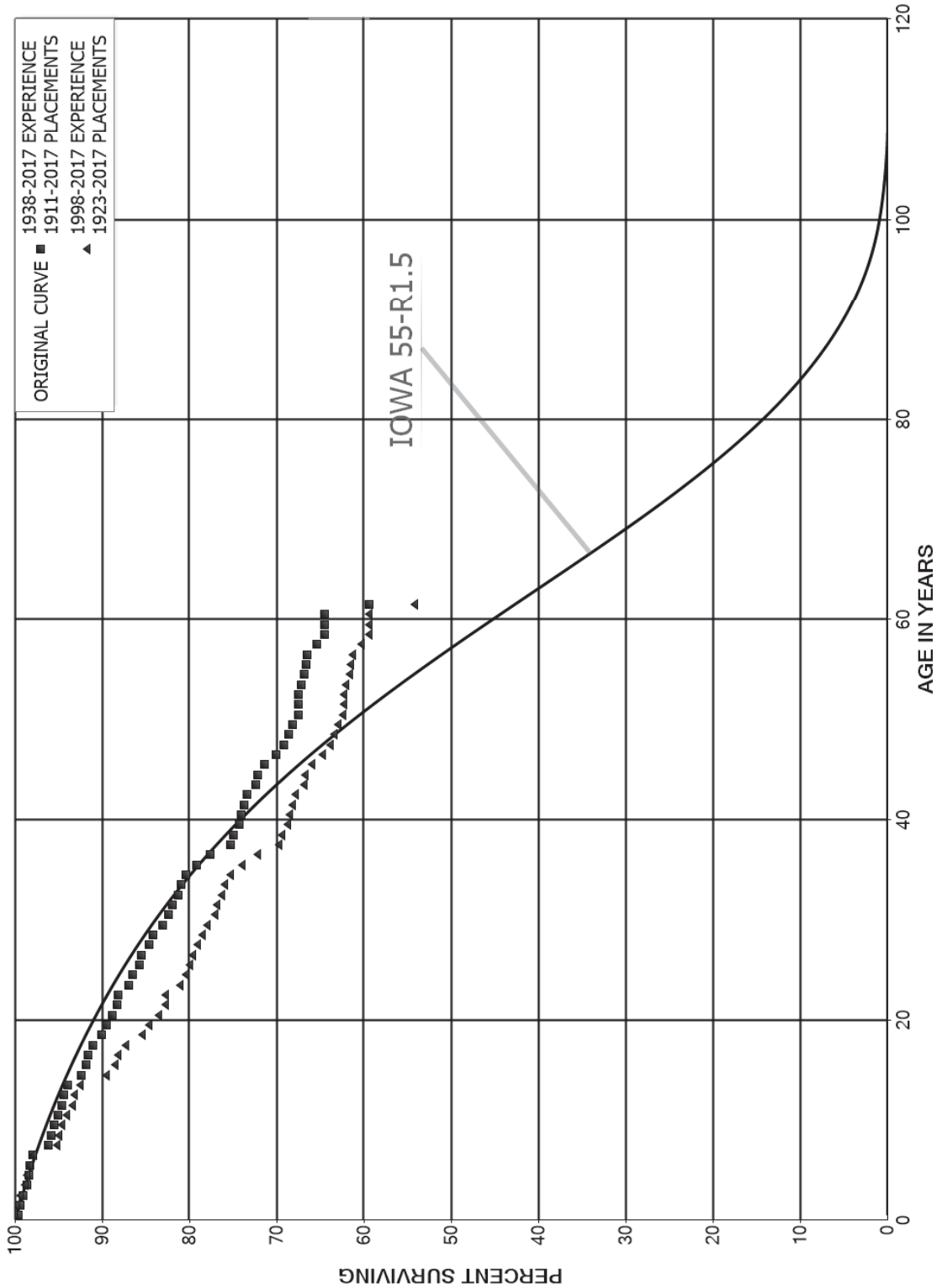
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2016 EXPERIENCE BAND 1981-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,128	248	0.0793	0.9207	96.49
80.5	2,880		0.0000	1.0000	88.83
81.5	2,880		0.0000	1.0000	88.83
82.5	2,880	61	0.0212	0.9788	88.83
83.5	2,819		0.0000	1.0000	86.95
84.5	2,819		0.0000	1.0000	86.95
85.5	2,819	11	0.0038	0.9962	86.95
86.5	2,808		0.0000	1.0000	86.62
87.5	2,808		0.0000	1.0000	86.62
88.5	2,808	1,272	0.4531	0.5469	86.62
89.5	1,536	753	0.4901	0.5099	47.37
90.5	783		0.0000	1.0000	24.15
91.5	783		0.0000	1.0000	24.15
92.5	783		0.0000	1.0000	24.15
93.5	486		0.0000	1.0000	24.15
94.5	486		0.0000	1.0000	24.15
95.5	419		0.0000	1.0000	24.15
96.5	419		0.0000	1.0000	24.15
97.5	116		0.0000	1.0000	24.15
98.5	24		0.0000	1.0000	24.15
99.5	24		0.0000	1.0000	24.15
100.5	24		0.0000	1.0000	24.15
101.5	24		0.0000	1.0000	24.15
102.5	24		0.0000	1.0000	24.15
103.5	24		0.0000	1.0000	24.15
104.5					24.15

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ACCOUNT 362 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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IDAHO PROPERTY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2017 EXPERIENCE BAND 1938-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,032,501	175,505	0.0041	0.9959	100.00
0.5	38,372,685	57,833	0.0015	0.9985	99.59
1.5	37,961,616	123,663	0.0033	0.9967	99.44
2.5	35,510,023	176,658	0.0050	0.9950	99.12
3.5	34,515,253	70,705	0.0020	0.9980	98.63
4.5	33,452,857	64,582	0.0019	0.9981	98.42
5.5	33,146,967	92,082	0.0028	0.9972	98.23
6.5	32,214,349	578,458	0.0180	0.9820	97.96
7.5	30,290,678	126,456	0.0042	0.9958	96.20
8.5	29,223,358	98,983	0.0034	0.9966	95.80
9.5	28,516,594	116,834	0.0041	0.9959	95.47
10.5	23,012,753	123,655	0.0054	0.9946	95.08
11.5	22,143,511	50,068	0.0023	0.9977	94.57
12.5	21,520,126	82,078	0.0038	0.9962	94.36
13.5	20,976,372	353,436	0.0168	0.9832	94.00
14.5	19,610,822	127,247	0.0065	0.9935	92.42
15.5	18,325,278	45,894	0.0025	0.9975	91.82
16.5	17,285,054	92,286	0.0053	0.9947	91.59
17.5	16,270,018	177,817	0.0109	0.9891	91.10
18.5	15,979,317	104,520	0.0065	0.9935	90.10
19.5	15,685,420	117,261	0.0075	0.9925	89.51
20.5	15,111,298	86,118	0.0057	0.9943	88.84
21.5	14,642,809	23,888	0.0016	0.9984	88.34
22.5	12,101,280	168,864	0.0140	0.9860	88.19
23.5	11,654,238	68,283	0.0059	0.9941	86.96
24.5	11,141,275	93,185	0.0084	0.9916	86.45
25.5	10,647,477	26,525	0.0025	0.9975	85.73
26.5	9,902,626	98,657	0.0100	0.9900	85.52
27.5	9,669,676	50,300	0.0052	0.9948	84.66
28.5	9,364,754	134,231	0.0143	0.9857	84.22
29.5	9,091,532	68,467	0.0075	0.9925	83.02
30.5	8,890,569	43,499	0.0049	0.9951	82.39
31.5	8,444,103	71,651	0.0085	0.9915	81.99
32.5	8,201,048	30,518	0.0037	0.9963	81.29
33.5	8,110,953	61,283	0.0076	0.9924	80.99
34.5	7,944,530	114,754	0.0144	0.9856	80.38
35.5	7,557,718	157,113	0.0208	0.9792	79.22
36.5	6,791,851	203,745	0.0300	0.9700	77.57
37.5	6,455,855	23,224	0.0036	0.9964	75.24
38.5	6,095,624	59,629	0.0098	0.9902	74.97

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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2017 EXPERIENCE BAND 1938-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,470,696	12,610	0.0023	0.9977	74.24
40.5	4,827,547	24,084	0.0050	0.9950	74.07
41.5	3,807,754	15,468	0.0041	0.9959	73.70
42.5	2,919,429	38,998	0.0134	0.9866	73.40
43.5	2,677,359	7,460	0.0028	0.9972	72.42
44.5	2,610,394	27,936	0.0107	0.9893	72.22
45.5	2,516,989	47,034	0.0187	0.9813	71.44
46.5	2,375,220	32,422	0.0136	0.9864	70.11
47.5	2,310,659	17,368	0.0075	0.9925	69.15
48.5	2,172,338	13,846	0.0064	0.9936	68.63
49.5	1,792,716	17,089	0.0095	0.9905	68.19
50.5	1,363,153	1,132	0.0008	0.9992	67.54
51.5	1,159,294		0.0000	1.0000	67.49
52.5	1,102,111	4,601	0.0042	0.9958	67.49
53.5	1,057,432	6,379	0.0060	0.9940	67.21
54.5	1,031,817	2,145	0.0021	0.9979	66.80
55.5	820,417	2,265	0.0028	0.9972	66.66
56.5	669,513	10,591	0.0158	0.9842	66.48
57.5	601,176	8,100	0.0135	0.9865	65.43
58.5	537,186		0.0000	1.0000	64.54
59.5	418,251		0.0000	1.0000	64.54
60.5	266,103	21,101	0.0793	0.9207	64.54
61.5	211,859		0.0000	1.0000	59.43
62.5	167,637		0.0000	1.0000	59.43
63.5	96,696	913	0.0094	0.9906	59.43
64.5	67,137	5,963	0.0888	0.9112	58.87
65.5	29,610		0.0000	1.0000	53.64
66.5	29,583		0.0000	1.0000	53.64
67.5	29,583		0.0000	1.0000	53.64
68.5	29,443		0.0000	1.0000	53.64
69.5	27,357		0.0000	1.0000	53.64
70.5	27,357	5,245	0.1917	0.8083	53.64
71.5	21,691		0.0000	1.0000	43.35
72.5	21,294		0.0000	1.0000	43.35
73.5	21,294		0.0000	1.0000	43.35
74.5	21,005	3,012	0.1434	0.8566	43.35
75.5	17,948		0.0000	1.0000	37.14
76.5	11,005		0.0000	1.0000	37.14
77.5	11,005		0.0000	1.0000	37.14
78.5	11,005		0.0000	1.0000	37.14

PACIFICORP
IDAHO PROPERTY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2017 EXPERIENCE BAND 1938-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,005	40	0.0037	0.9963	37.14
80.5	8,149		0.0000	1.0000	37.00
81.5	915		0.0000	1.0000	37.00
82.5	915		0.0000	1.0000	37.00
83.5	915	83	0.0912	0.9088	37.00
84.5	832		0.0000	1.0000	33.63
85.5	832		0.0000	1.0000	33.63
86.5	832		0.0000	1.0000	33.63
87.5	832		0.0000	1.0000	33.63
88.5	832		0.0000	1.0000	33.63
89.5	832		0.0000	1.0000	33.63
90.5	832		0.0000	1.0000	33.63
91.5	420		0.0000	1.0000	33.63
92.5	420		0.0000	1.0000	33.63
93.5	420		0.0000	1.0000	33.63
94.5					33.63

PACIFICORP
IDAHO PROPERTY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,001,074		0.0000	1.0000	100.00
0.5	20,042,841	50,307	0.0025	0.9975	100.00
1.5	20,014,263	94,797	0.0047	0.9953	99.75
2.5	20,330,012	115,385	0.0057	0.9943	99.28
3.5	20,447,547	52,385	0.0026	0.9974	98.71
4.5	19,947,098	64,145	0.0032	0.9968	98.46
5.5	20,159,242	89,352	0.0044	0.9956	98.14
6.5	20,305,690	551,235	0.0271	0.9729	97.71
7.5	18,632,904	44,148	0.0024	0.9976	95.06
8.5	18,121,401	59,064	0.0033	0.9967	94.83
9.5	17,630,117	115,774	0.0066	0.9934	94.52
10.5	12,230,226	77,389	0.0063	0.9937	93.90
11.5	11,825,815	35,187	0.0030	0.9970	93.31
12.5	11,519,720	80,023	0.0069	0.9931	93.03
13.5	11,019,701	351,687	0.0319	0.9681	92.38
14.5	10,192,286	119,126	0.0117	0.9883	89.43
15.5	9,532,946	40,296	0.0042	0.9958	88.39
16.5	9,211,337	92,115	0.0100	0.9900	88.02
17.5	8,342,372	176,658	0.0212	0.9788	87.14
18.5	8,382,668	81,535	0.0097	0.9903	85.29
19.5	9,012,416	115,855	0.0129	0.9871	84.46
20.5	9,226,063	85,757	0.0093	0.9907	83.38
21.5	9,853,901	2,045	0.0002	0.9998	82.60
22.5	8,394,189	167,143	0.0199	0.9801	82.58
23.5	8,192,949	63,276	0.0077	0.9923	80.94
24.5	7,744,511	49,263	0.0064	0.9936	80.31
25.5	7,336,916	25,478	0.0035	0.9965	79.80
26.5	6,699,057	53,266	0.0080	0.9920	79.53
27.5	6,572,908	37,584	0.0057	0.9943	78.89
28.5	6,514,306	53,392	0.0082	0.9918	78.44
29.5	6,696,204	68,184	0.0102	0.9898	77.80
30.5	7,052,401	30,106	0.0043	0.9957	77.01
31.5	6,892,355	45,837	0.0067	0.9933	76.68
32.5	6,738,077	29,056	0.0043	0.9957	76.17
33.5	6,717,872	60,859	0.0091	0.9909	75.84
34.5	6,619,222	114,606	0.0173	0.9827	75.15
35.5	6,493,249	156,933	0.0242	0.9758	73.85
36.5	5,926,094	203,515	0.0343	0.9657	72.07
37.5	5,687,297	23,178	0.0041	0.9959	69.59
38.5	5,443,274	58,379	0.0107	0.9893	69.31

PACIFICORP
IDAHO PROPERTY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,968,495	12,610	0.0025	0.9975	68.56
40.5	4,507,102	24,084	0.0053	0.9947	68.39
41.5	3,541,892	15,468	0.0044	0.9956	68.03
42.5	2,699,385	38,998	0.0144	0.9856	67.73
43.5	2,517,709	6,791	0.0027	0.9973	66.75
44.5	2,482,530	27,936	0.0113	0.9887	66.57
45.5	2,446,682	45,769	0.0187	0.9813	65.82
46.5	2,307,499	29,451	0.0128	0.9872	64.59
47.5	2,247,070	17,368	0.0077	0.9923	63.76
48.5	2,122,700	13,846	0.0065	0.9935	63.27
49.5	1,745,164	17,089	0.0098	0.9902	62.86
50.5	1,315,601	1,132	0.0009	0.9991	62.24
51.5	1,112,163		0.0000	1.0000	62.19
52.5	1,055,377	4,601	0.0044	0.9956	62.19
53.5	1,010,698	6,379	0.0063	0.9937	61.92
54.5	985,372	2,145	0.0022	0.9978	61.53
55.5	774,016	2,265	0.0029	0.9971	61.39
56.5	635,301	10,591	0.0167	0.9833	61.21
57.5	566,964	8,100	0.0143	0.9857	60.19
58.5	503,887		0.0000	1.0000	59.33
59.5	384,952		0.0000	1.0000	59.33
60.5	235,619	21,101	0.0896	0.9104	59.33
61.5	188,609		0.0000	1.0000	54.02
62.5	144,387		0.0000	1.0000	54.02
63.5	92,728	913	0.0098	0.9902	54.02
64.5	63,169	5,963	0.0944	0.9056	53.49
65.5	25,642		0.0000	1.0000	48.44
66.5	25,615		0.0000	1.0000	48.44
67.5	28,668		0.0000	1.0000	48.44
68.5	28,527		0.0000	1.0000	48.44
69.5	26,441		0.0000	1.0000	48.44
70.5	26,441	5,245	0.1984	0.8016	48.44
71.5	21,271		0.0000	1.0000	38.83
72.5	20,875		0.0000	1.0000	38.83
73.5	20,875		0.0000	1.0000	38.83
74.5	21,005	3,012	0.1434	0.8566	38.83
75.5	17,948		0.0000	1.0000	33.26
76.5	11,005		0.0000	1.0000	33.26
77.5	11,005		0.0000	1.0000	33.26
78.5	11,005		0.0000	1.0000	33.26

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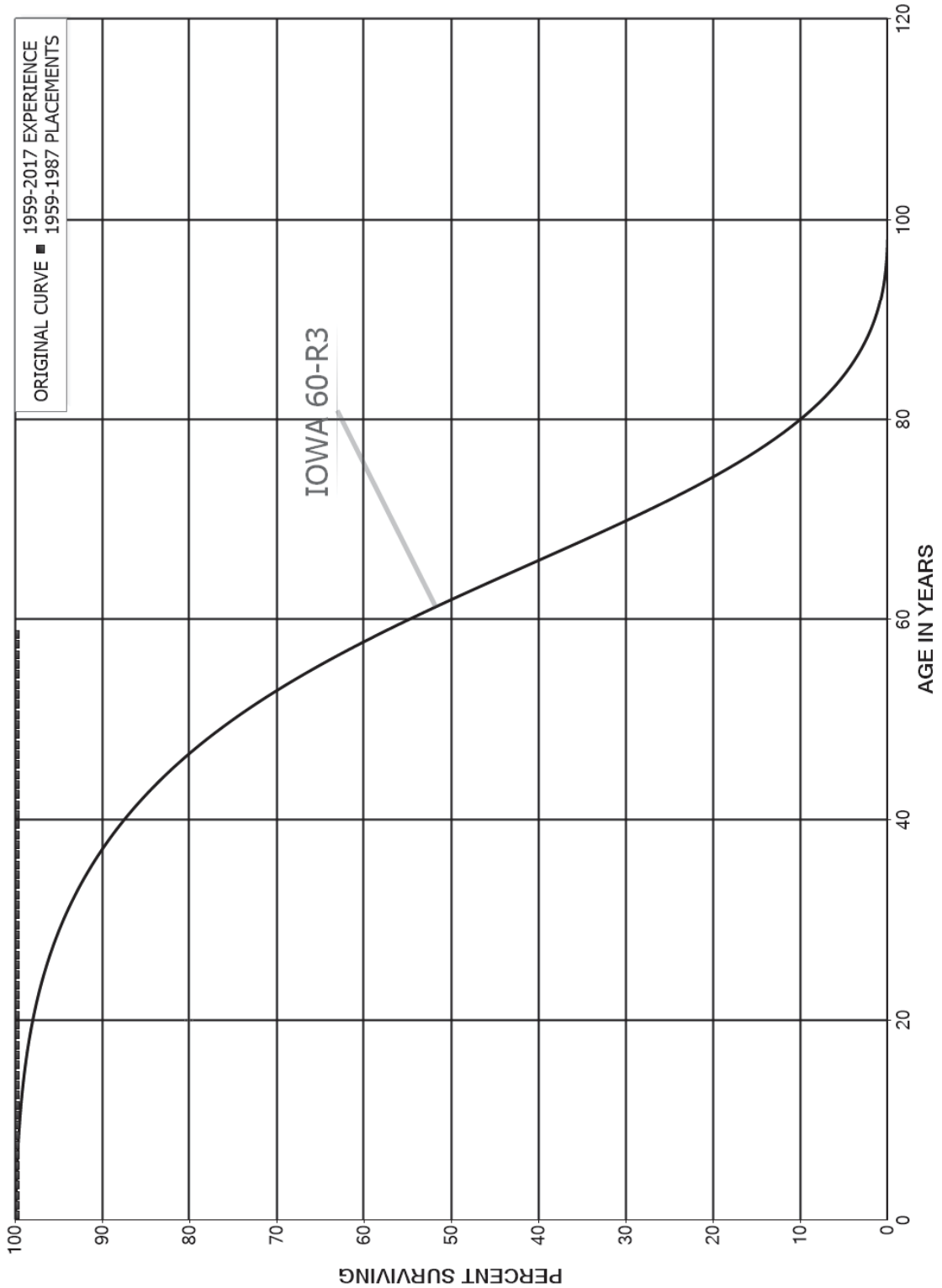
ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,005	40	0.0037	0.9963	33.26
80.5	8,149		0.0000	1.0000	33.14
81.5	915		0.0000	1.0000	33.14
82.5	915		0.0000	1.0000	33.14
83.5	915	83	0.0912	0.9088	33.14
84.5	832		0.0000	1.0000	30.12
85.5	832		0.0000	1.0000	30.12
86.5	832		0.0000	1.0000	30.12
87.5	832		0.0000	1.0000	30.12
88.5	832		0.0000	1.0000	30.12
89.5	832		0.0000	1.0000	30.12
90.5	832		0.0000	1.0000	30.12
91.5	420		0.0000	1.0000	30.12
92.5	420		0.0000	1.0000	30.12
93.5	420		0.0000	1.0000	30.12
94.5					30.12

PACIFICORP
IDAHO PROPERTY
ACCOUNT 389.2 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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IDAHO PROPERTY

ACCOUNT 389.2 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-1987 EXPERIENCE BAND 1959-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,868		0.0000	1.0000	100.00
0.5	4,868		0.0000	1.0000	100.00
1.5	4,868		0.0000	1.0000	100.00
2.5	4,868		0.0000	1.0000	100.00
3.5	4,868		0.0000	1.0000	100.00
4.5	4,868		0.0000	1.0000	100.00
5.5	4,868		0.0000	1.0000	100.00
6.5	4,868		0.0000	1.0000	100.00
7.5	4,868		0.0000	1.0000	100.00
8.5	4,868		0.0000	1.0000	100.00
9.5	4,868		0.0000	1.0000	100.00
10.5	4,868		0.0000	1.0000	100.00
11.5	4,868		0.0000	1.0000	100.00
12.5	4,868		0.0000	1.0000	100.00
13.5	4,868		0.0000	1.0000	100.00
14.5	4,868		0.0000	1.0000	100.00
15.5	4,868		0.0000	1.0000	100.00
16.5	4,868		0.0000	1.0000	100.00
17.5	4,868		0.0000	1.0000	100.00
18.5	4,868		0.0000	1.0000	100.00
19.5	4,868		0.0000	1.0000	100.00
20.5	4,868		0.0000	1.0000	100.00
21.5	4,868		0.0000	1.0000	100.00
22.5	4,868		0.0000	1.0000	100.00
23.5	4,868		0.0000	1.0000	100.00
24.5	4,868		0.0000	1.0000	100.00
25.5	4,868		0.0000	1.0000	100.00
26.5	4,868		0.0000	1.0000	100.00
27.5	4,868		0.0000	1.0000	100.00
28.5	4,868		0.0000	1.0000	100.00
29.5	4,868		0.0000	1.0000	100.00
30.5	2,564		0.0000	1.0000	100.00
31.5	2,564		0.0000	1.0000	100.00
32.5	2,564		0.0000	1.0000	100.00
33.5	2,564		0.0000	1.0000	100.00
34.5	2,564		0.0000	1.0000	100.00
35.5	2,564		0.0000	1.0000	100.00
36.5	2,564		0.0000	1.0000	100.00
37.5	2,564		0.0000	1.0000	100.00
38.5	2,564		0.0000	1.0000	100.00

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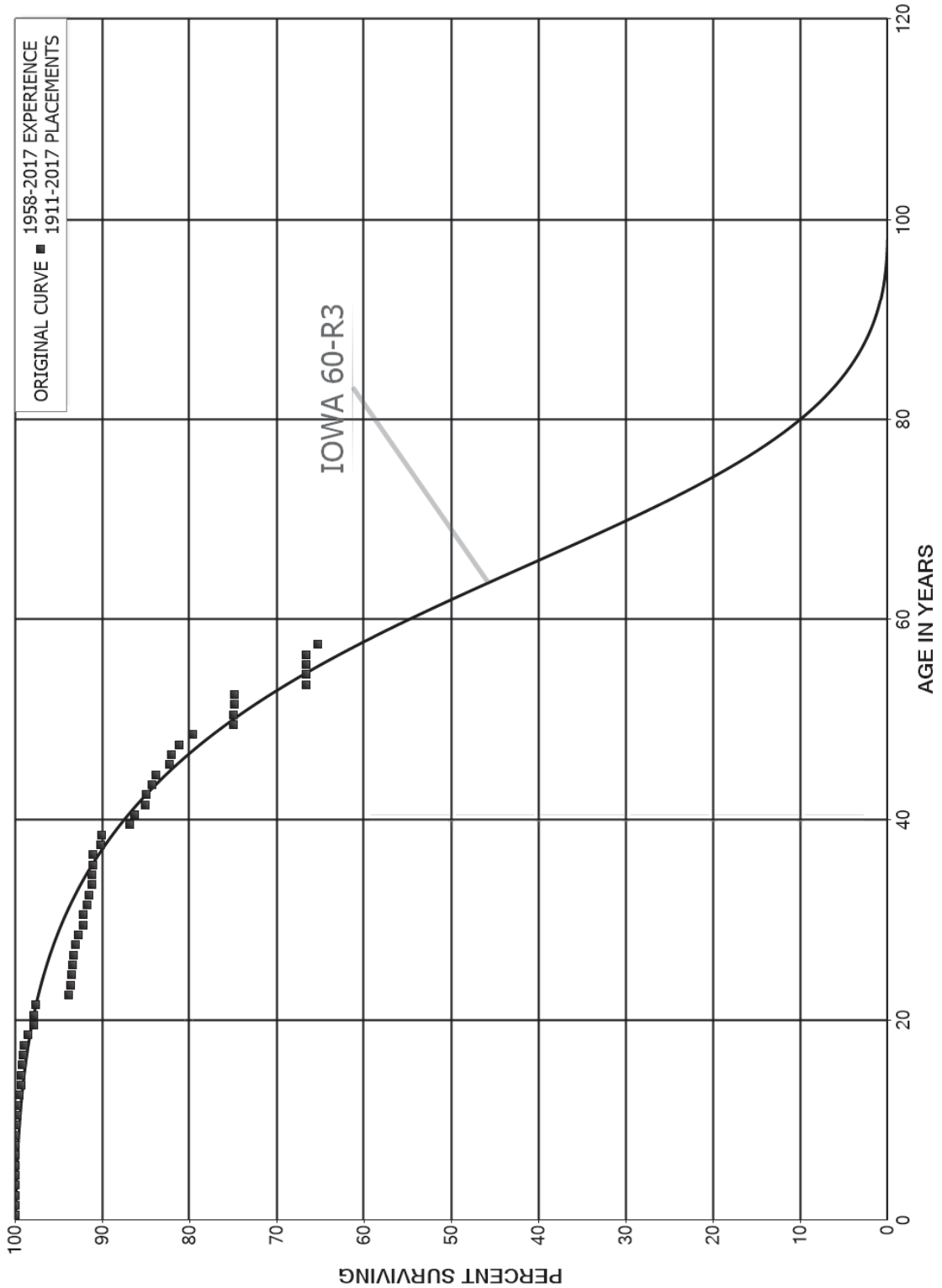
ACCOUNT 389.2 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-1987 EXPERIENCE BAND 1959-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,564		0.0000	1.0000	100.00
40.5	2,564		0.0000	1.0000	100.00
41.5	2,564		0.0000	1.0000	100.00
42.5	2,564		0.0000	1.0000	100.00
43.5	2,564		0.0000	1.0000	100.00
44.5	2,564		0.0000	1.0000	100.00
45.5	1,888		0.0000	1.0000	100.00
46.5	1,888		0.0000	1.0000	100.00
47.5	1,888		0.0000	1.0000	100.00
48.5	1,888		0.0000	1.0000	100.00
49.5	1,888		0.0000	1.0000	100.00
50.5	472		0.0000	1.0000	100.00
51.5	373		0.0000	1.0000	100.00
52.5	373		0.0000	1.0000	100.00
53.5	373		0.0000	1.0000	100.00
54.5	31		0.0000	1.0000	100.00
55.5	31		0.0000	1.0000	100.00
56.5	31		0.0000	1.0000	100.00
57.5	31		0.0000	1.0000	100.00
58.5					100.00

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IDAHO PROPERTY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2017 EXPERIENCE BAND 1958-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,836,379		0.0000	1.0000	100.00
0.5	14,549,850		0.0000	1.0000	100.00
1.5	14,442,762	246	0.0000	1.0000	100.00
2.5	14,244,246	119	0.0000	1.0000	100.00
3.5	13,958,372		0.0000	1.0000	100.00
4.5	13,764,933	3,781	0.0003	0.9997	100.00
5.5	13,674,562	152	0.0000	1.0000	99.97
6.5	13,357,883	9,034	0.0007	0.9993	99.97
7.5	13,227,954		0.0000	1.0000	99.90
8.5	12,067,651	1,403	0.0001	0.9999	99.90
9.5	11,659,029	16,449	0.0014	0.9986	99.89
10.5	10,873,015	3,569	0.0003	0.9997	99.75
11.5	10,740,699	27,481	0.0026	0.9974	99.72
12.5	10,460,087	19,728	0.0019	0.9981	99.46
13.5	10,326,416	438	0.0000	1.0000	99.27
14.5	10,140,953	5,840	0.0006	0.9994	99.27
15.5	10,026,707	11,453	0.0011	0.9989	99.21
16.5	9,979,578	10,272	0.0010	0.9990	99.10
17.5	9,866,995	51,316	0.0052	0.9948	99.00
18.5	9,742,570	66,733	0.0068	0.9932	98.48
19.5	9,354,702	1,097	0.0001	0.9999	97.81
20.5	9,206,768	14,681	0.0016	0.9984	97.80
21.5	9,161,921	359,411	0.0392	0.9608	97.64
22.5	8,794,011	16,746	0.0019	0.9981	93.81
23.5	8,739,811	16,337	0.0019	0.9981	93.63
24.5	8,673,819	7,576	0.0009	0.9991	93.46
25.5	7,532,734	3,599	0.0005	0.9995	93.37
26.5	7,258,047	23,658	0.0033	0.9967	93.33
27.5	7,007,648	20,923	0.0030	0.9970	93.03
28.5	6,706,366	42,139	0.0063	0.9937	92.75
29.5	6,496,269	1,642	0.0003	0.9997	92.16
30.5	6,433,466	31,740	0.0049	0.9951	92.14
31.5	2,931,850	4,828	0.0016	0.9984	91.69
32.5	2,630,337	10,690	0.0041	0.9959	91.54
33.5	1,991,998	863	0.0004	0.9996	91.16
34.5	1,988,175	258	0.0001	0.9999	91.12
35.5	1,966,249	302	0.0002	0.9998	91.11
36.5	1,296,877	12,736	0.0098	0.9902	91.10
37.5	1,277,670	2,405	0.0019	0.9981	90.20
38.5	1,152,143	40,678	0.0353	0.9647	90.03

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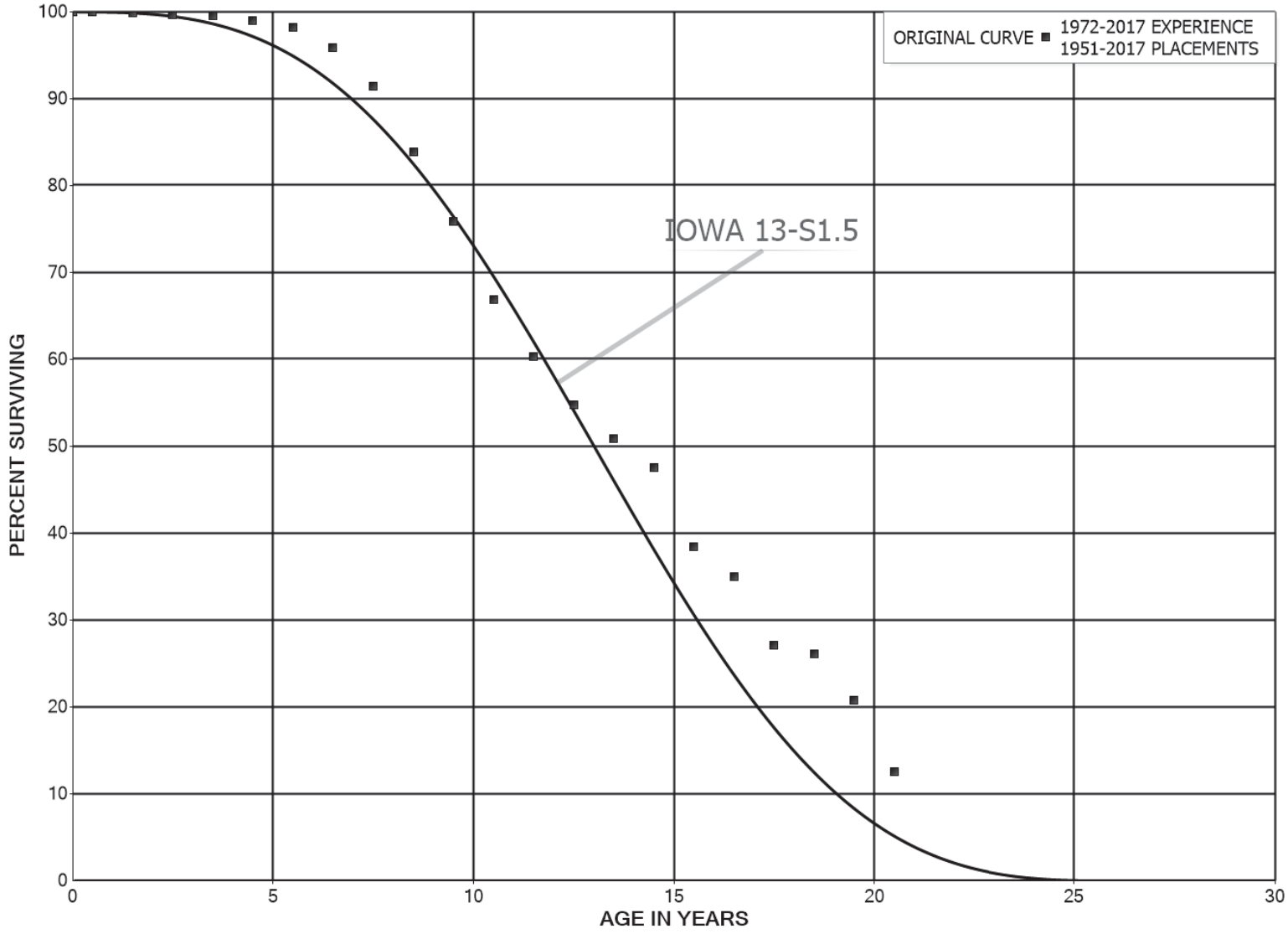
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2017 EXPERIENCE BAND 1958-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	873,671	5,642	0.0065	0.9935	86.86
40.5	515,891	7,461	0.0145	0.9855	86.29
41.5	491,948	751	0.0015	0.9985	85.05
42.5	475,591	3,401	0.0072	0.9928	84.92
43.5	414,547	2,108	0.0051	0.9949	84.31
44.5	411,899	8,064	0.0196	0.9804	83.88
45.5	346,669	915	0.0026	0.9974	82.24
46.5	346,364	3,765	0.0109	0.9891	82.02
47.5	326,384	6,264	0.0192	0.9808	81.13
48.5	320,121	18,413	0.0575	0.9425	79.57
49.5	194,868		0.0000	1.0000	75.00
50.5	189,526	485	0.0026	0.9974	75.00
51.5	176,324		0.0000	1.0000	74.80
52.5	176,324	19,187	0.1088	0.8912	74.80
53.5	156,890	176	0.0011	0.9989	66.66
54.5	134,577		0.0000	1.0000	66.59
55.5	134,577		0.0000	1.0000	66.59
56.5	130,730	2,510	0.0192	0.9808	66.59
57.5	66,041		0.0000	1.0000	65.31
58.5	66,041		0.0000	1.0000	65.31
59.5	65,893		0.0000	1.0000	65.31
60.5	65,893		0.0000	1.0000	65.31
61.5	65,893		0.0000	1.0000	65.31
62.5	57,860		0.0000	1.0000	65.31
63.5	35,353		0.0000	1.0000	65.31
64.5	35,353		0.0000	1.0000	65.31
65.5	35,353		0.0000	1.0000	65.31
66.5	21,331		0.0000	1.0000	65.31
67.5	21,331		0.0000	1.0000	65.31
68.5	21,331		0.0000	1.0000	65.31
69.5	21,331		0.0000	1.0000	65.31
70.5	5,181		0.0000	1.0000	65.31
71.5	5,181		0.0000	1.0000	65.31
72.5	5,181		0.0000	1.0000	65.31
73.5	1,095		0.0000	1.0000	65.31
74.5	1,095		0.0000	1.0000	65.31
75.5	1,095		0.0000	1.0000	65.31
76.5	1,095		0.0000	1.0000	65.31
77.5	1,095		0.0000	1.0000	65.31
78.5	1,095		0.0000	1.0000	65.31
79.5	1,095		0.0000	1.0000	65.31
80.5					65.31

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ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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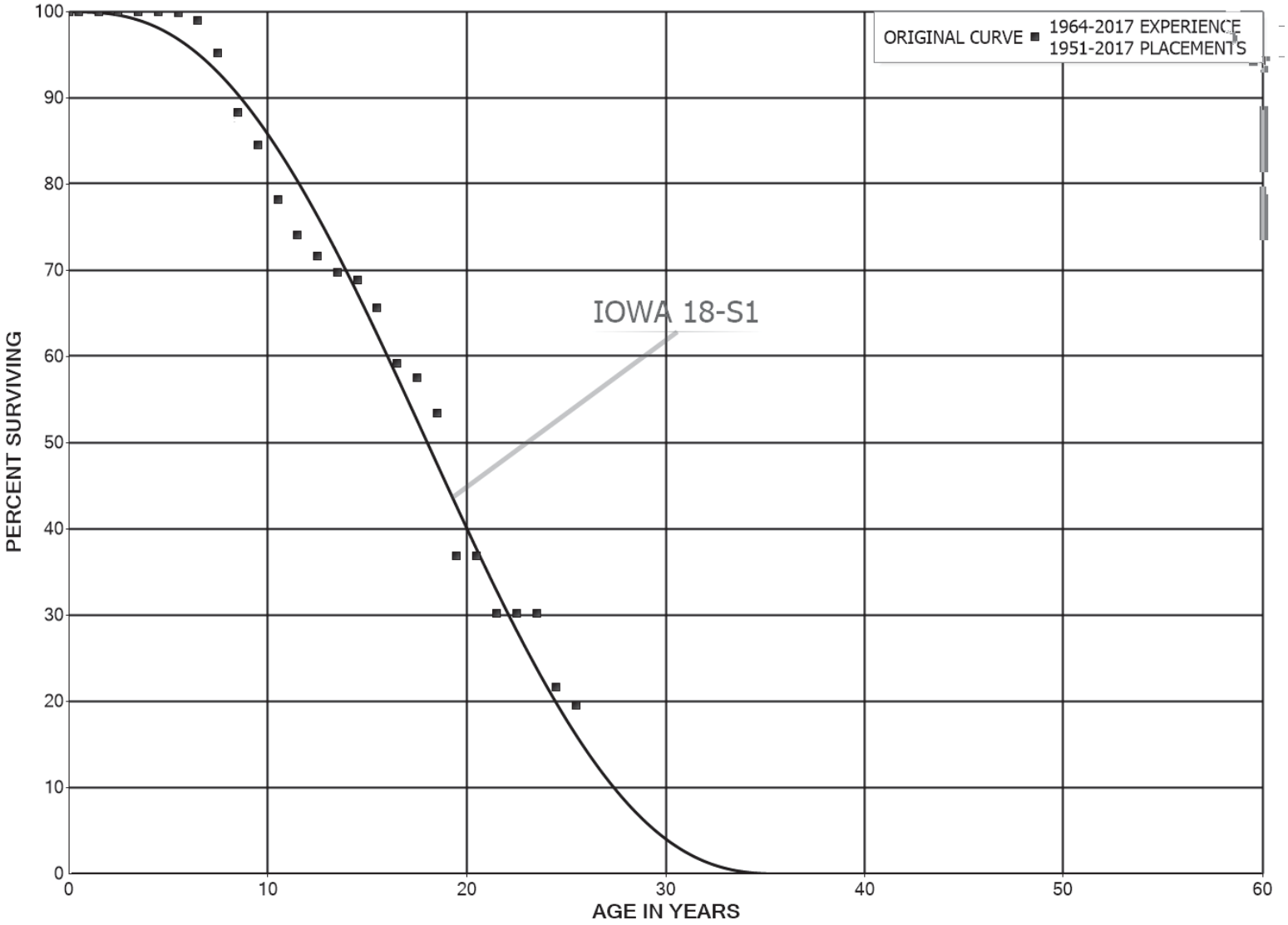
ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1972-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,725,006	4,083	0.0009	0.9991	100.00
0.5	4,428,423	5,630	0.0013	0.9987	99.91
1.5	4,310,346	9,722	0.0023	0.9977	99.79
2.5	3,889,981	2,387	0.0006	0.9994	99.56
3.5	3,750,723	20,189	0.0054	0.9946	99.50
4.5	3,659,404	27,233	0.0074	0.9926	98.96
5.5	3,556,733	88,043	0.0248	0.9752	98.23
6.5	3,268,204	150,234	0.0460	0.9540	95.80
7.5	3,054,391	254,169	0.0832	0.9168	91.39
8.5	2,682,211	252,884	0.0943	0.9057	83.79
9.5	2,253,212	268,239	0.1190	0.8810	75.89
10.5	1,892,078	186,998	0.0988	0.9012	66.85
11.5	1,631,301	149,457	0.0916	0.9084	60.25
12.5	1,262,114	88,576	0.0702	0.9298	54.73
13.5	1,036,511	68,892	0.0665	0.9335	50.89
14.5	795,237	152,795	0.1921	0.8079	47.50
15.5	607,119	54,723	0.0901	0.9099	38.38
16.5	413,804	92,690	0.2240	0.7760	34.92
17.5	224,883	8,834	0.0393	0.9607	27.10
18.5	198,417	40,294	0.2031	0.7969	26.03
19.5	70,180	28,020	0.3993	0.6007	20.75
20.5	9,547	1,448	0.1517	0.8483	12.46
21.5	8,099		0.0000	1.0000	10.57
22.5	8,099		0.0000	1.0000	10.57
23.5	8,099	3,687	0.4552	0.5448	10.57
24.5	4,412		0.0000	1.0000	5.76
25.5	4,412		0.0000	1.0000	5.76
26.5	4,412		0.0000	1.0000	5.76
27.5					5.76

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ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1964-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,658,903		0.0000	1.0000	100.00
0.5	4,594,988		0.0000	1.0000	100.00
1.5	4,483,171		0.0000	1.0000	100.00
2.5	4,207,783		0.0000	1.0000	100.00
3.5	4,042,291		0.0000	1.0000	100.00
4.5	3,956,067	5,248	0.0013	0.9987	100.00
5.5	3,898,022	33,812	0.0087	0.9913	99.87
6.5	3,857,030	148,128	0.0384	0.9616	99.00
7.5	3,614,435	261,786	0.0724	0.9276	95.20
8.5	3,222,828	137,534	0.0427	0.9573	88.30
9.5	2,909,811	219,058	0.0753	0.9247	84.54
10.5	2,610,200	135,573	0.0519	0.9481	78.17
11.5	2,116,234	71,079	0.0336	0.9664	74.11
12.5	1,446,146	39,014	0.0270	0.9730	71.62
13.5	1,204,397	14,966	0.0124	0.9876	69.69
14.5	1,189,431	55,881	0.0470	0.9530	68.82
15.5	692,668	67,679	0.0977	0.9023	65.59
16.5	624,988	17,456	0.0279	0.9721	59.18
17.5	516,870	36,795	0.0712	0.9288	57.53
18.5	480,076	149,352	0.3111	0.6889	53.43
19.5	330,724		0.0000	1.0000	36.81
20.5	330,724	60,016	0.1815	0.8185	36.81
21.5	270,707		0.0000	1.0000	30.13
22.5	270,707		0.0000	1.0000	30.13
23.5	256,484	72,058	0.2809	0.7191	30.13
24.5	184,426	18,532	0.1005	0.8995	21.67
25.5	165,894		0.0000	1.0000	19.49
26.5	165,894		0.0000	1.0000	19.49
27.5	165,894		0.0000	1.0000	19.49
28.5	165,894		0.0000	1.0000	19.49
29.5	165,894		0.0000	1.0000	19.49
30.5	165,894		0.0000	1.0000	19.49
31.5	104,276		0.0000	1.0000	19.49
32.5	52,455		0.0000	1.0000	19.49
33.5	52,455		0.0000	1.0000	19.49
34.5	52,455		0.0000	1.0000	19.49
35.5	52,455		0.0000	1.0000	19.49
36.5	52,455		0.0000	1.0000	19.49
37.5	52,455		0.0000	1.0000	19.49
38.5	52,455		0.0000	1.0000	19.49

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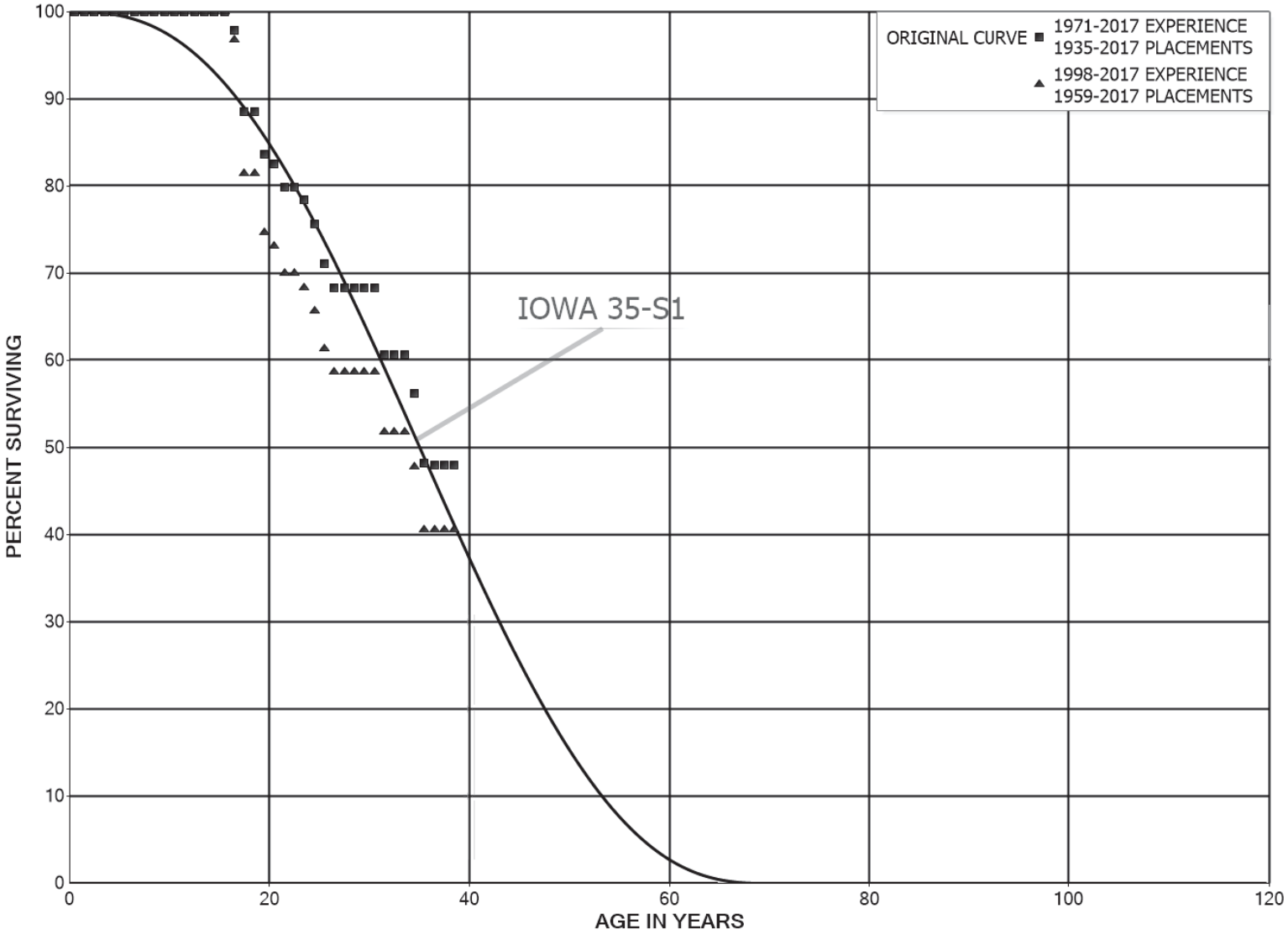
ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1964-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	52,455		0.0000	1.0000	19.49
40.5					19.49

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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2017 EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,513,395		0.0000	1.0000	100.00
0.5	1,331,323		0.0000	1.0000	100.00
1.5	1,325,039		0.0000	1.0000	100.00
2.5	1,259,251		0.0000	1.0000	100.00
3.5	1,255,516		0.0000	1.0000	100.00
4.5	1,227,617		0.0000	1.0000	100.00
5.5	1,230,184		0.0000	1.0000	100.00
6.5	1,071,111		0.0000	1.0000	100.00
7.5	1,073,518		0.0000	1.0000	100.00
8.5	1,068,456		0.0000	1.0000	100.00
9.5	1,047,440		0.0000	1.0000	100.00
10.5	1,018,908		0.0000	1.0000	100.00
11.5	717,260		0.0000	1.0000	100.00
12.5	701,772		0.0000	1.0000	100.00
13.5	665,129		0.0000	1.0000	100.00
14.5	650,149		0.0000	1.0000	100.00
15.5	649,283	13,780	0.0212	0.9788	100.00
16.5	635,503	60,656	0.0954	0.9046	97.88
17.5	545,432		0.0000	1.0000	88.54
18.5	545,432	30,068	0.0551	0.9449	88.54
19.5	515,364	6,839	0.0133	0.9867	83.66
20.5	487,424	15,726	0.0323	0.9677	82.54
21.5	471,698		0.0000	1.0000	79.88
22.5	464,708	8,675	0.0187	0.9813	79.88
23.5	425,097	14,799	0.0348	0.9652	78.39
24.5	400,256	24,273	0.0606	0.9394	75.66
25.5	358,687	14,099	0.0393	0.9607	71.07
26.5	326,001		0.0000	1.0000	68.28
27.5	315,508		0.0000	1.0000	68.28
28.5	315,508		0.0000	1.0000	68.28
29.5	292,730		0.0000	1.0000	68.28
30.5	284,743	31,877	0.1119	0.8881	68.28
31.5	252,866		0.0000	1.0000	60.64
32.5	214,206		0.0000	1.0000	60.64
33.5	206,027	15,168	0.0736	0.9264	60.64
34.5	171,272	24,504	0.1431	0.8569	56.17
35.5	123,574	350	0.0028	0.9972	48.13
36.5	123,225		0.0000	1.0000	48.00
37.5	98,764	38	0.0004	0.9996	48.00
38.5	82,087		0.0000	1.0000	47.98

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IDAHO PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2017 EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	75,322	3,132	0.0416	0.9584	47.98
40.5	54,760		0.0000	1.0000	45.98
41.5	34,547	2,407	0.0697	0.9303	45.98
42.5	19,380	1,884	0.0972	0.9028	42.78
43.5	17,496		0.0000	1.0000	38.62
44.5	17,496	76	0.0043	0.9957	38.62
45.5	17,420		0.0000	1.0000	38.46
46.5	15,874		0.0000	1.0000	38.46
47.5	2,734		0.0000	1.0000	38.46
48.5	2,734		0.0000	1.0000	38.46
49.5	2,734		0.0000	1.0000	38.46
50.5	2,734		0.0000	1.0000	38.46
51.5	2,734		0.0000	1.0000	38.46
52.5	2,734		0.0000	1.0000	38.46
53.5	2,734		0.0000	1.0000	38.46
54.5	2,734		0.0000	1.0000	38.46
55.5	2,734		0.0000	1.0000	38.46
56.5	2,734		0.0000	1.0000	38.46
57.5					38.46

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IDAHO PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	915,978		0.0000	1.0000	100.00
0.5	741,865		0.0000	1.0000	100.00
1.5	735,582		0.0000	1.0000	100.00
2.5	683,030		0.0000	1.0000	100.00
3.5	713,967		0.0000	1.0000	100.00
4.5	696,110		0.0000	1.0000	100.00
5.5	713,405		0.0000	1.0000	100.00
6.5	570,305		0.0000	1.0000	100.00
7.5	579,836		0.0000	1.0000	100.00
8.5	574,774		0.0000	1.0000	100.00
9.5	574,133		0.0000	1.0000	100.00
10.5	545,109		0.0000	1.0000	100.00
11.5	269,474		0.0000	1.0000	100.00
12.5	299,589		0.0000	1.0000	100.00
13.5	327,454		0.0000	1.0000	100.00
14.5	344,856		0.0000	1.0000	100.00
15.5	376,322	12,250	0.0326	0.9674	100.00
16.5	382,619	60,656	0.1585	0.8415	96.74
17.5	332,176		0.0000	1.0000	81.41
18.5	357,490	30,068	0.0841	0.9159	81.41
19.5	351,596	6,839	0.0195	0.9805	74.56
20.5	357,872	15,726	0.0439	0.9561	73.11
21.5	362,358		0.0000	1.0000	69.90
22.5	373,911	8,675	0.0232	0.9768	69.90
23.5	385,145	14,799	0.0384	0.9616	68.28
24.5	366,846	24,273	0.0662	0.9338	65.65
25.5	325,277	14,099	0.0433	0.9567	61.31
26.5	294,138		0.0000	1.0000	58.65
27.5	297,747		0.0000	1.0000	58.65
28.5	297,747		0.0000	1.0000	58.65
29.5	277,373		0.0000	1.0000	58.65
30.5	271,998	31,877	0.1172	0.8828	58.65
31.5	240,122		0.0000	1.0000	51.78
32.5	201,461		0.0000	1.0000	51.78
33.5	193,243	15,168	0.0785	0.9215	51.78
34.5	160,895	24,341	0.1513	0.8487	47.71
35.5	115,361		0.0000	1.0000	40.50
36.5	115,361		0.0000	1.0000	40.50
37.5	96,766		0.0000	1.0000	40.50
38.5	82,011		0.0000	1.0000	40.50

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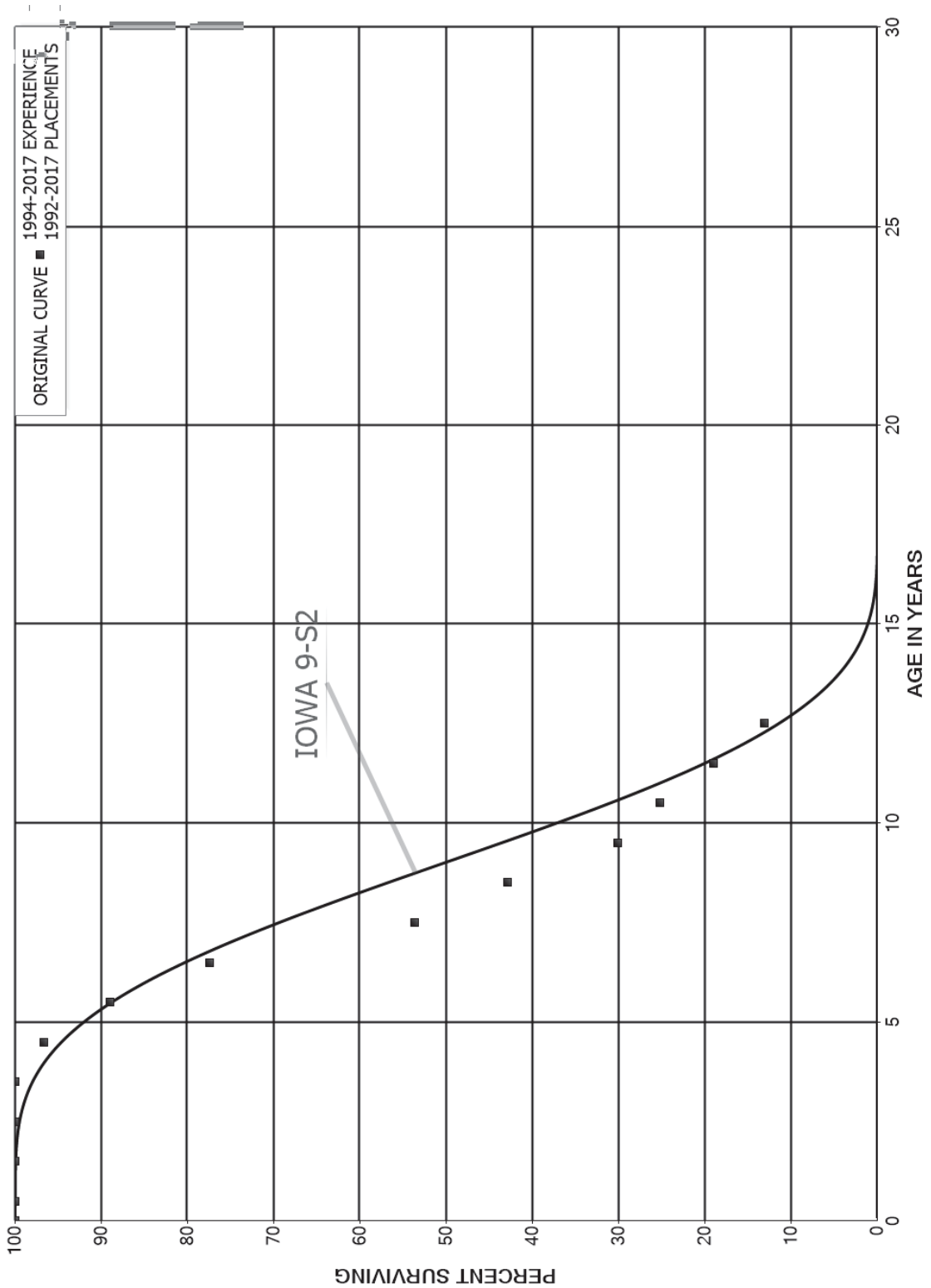
ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	75,247	3,132	0.0416	0.9584	40.50
40.5	54,684		0.0000	1.0000	38.81
41.5	34,472	2,407	0.0698	0.9302	38.81
42.5	19,304	1,884	0.0976	0.9024	36.10
43.5	17,420		0.0000	1.0000	32.58
44.5	17,420		0.0000	1.0000	32.58
45.5	17,420		0.0000	1.0000	32.58
46.5	15,874		0.0000	1.0000	32.58
47.5	2,734		0.0000	1.0000	32.58
48.5	2,734		0.0000	1.0000	32.58
49.5	2,734		0.0000	1.0000	32.58
50.5	2,734		0.0000	1.0000	32.58
51.5	2,734		0.0000	1.0000	32.58
52.5	2,734		0.0000	1.0000	32.58
53.5	2,734		0.0000	1.0000	32.58
54.5	2,734		0.0000	1.0000	32.58
55.5	2,734		0.0000	1.0000	32.58
56.5	2,734		0.0000	1.0000	32.58
57.5					32.58

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IDAHO PROPERTY
ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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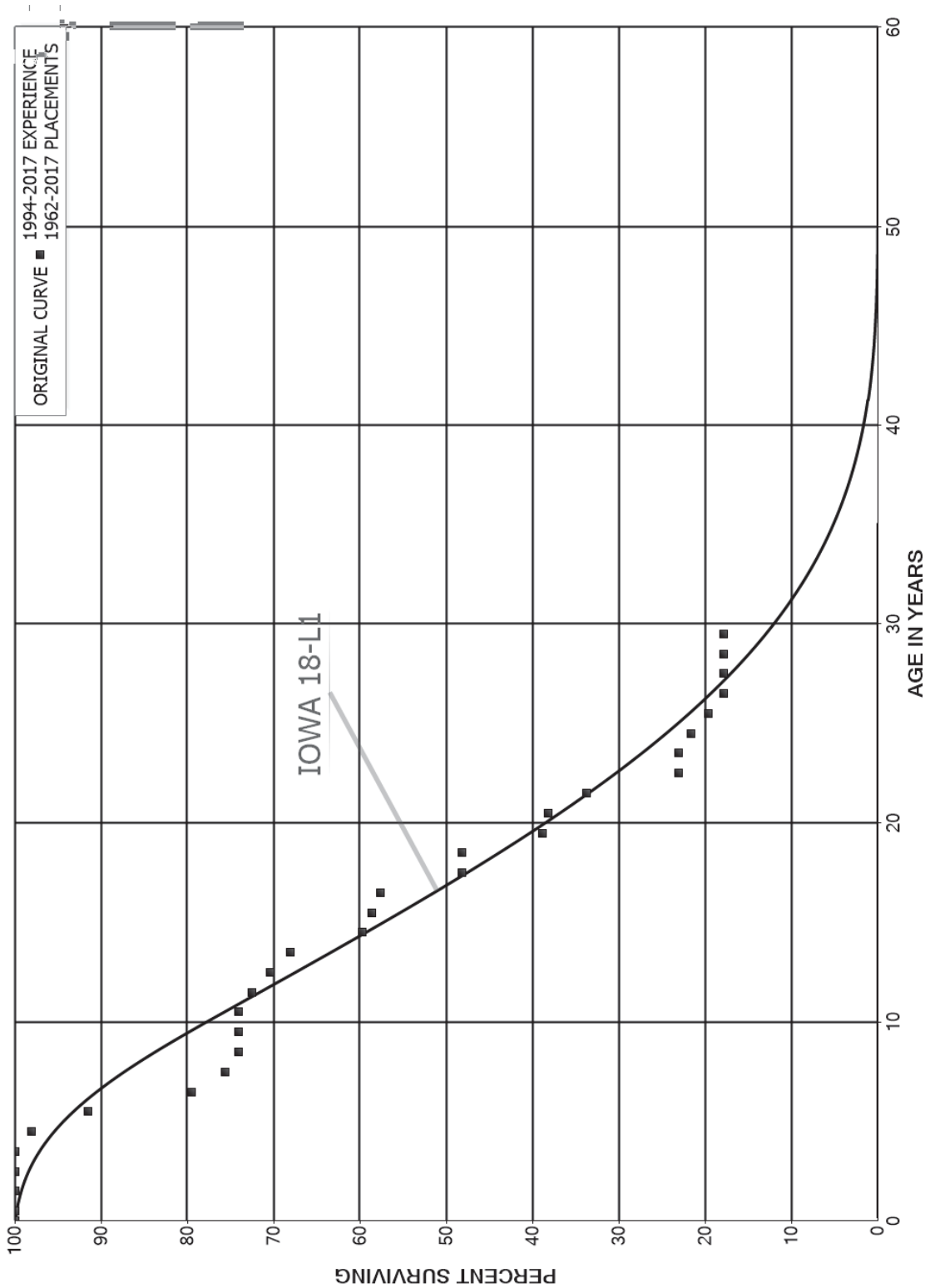
ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2017 EXPERIENCE BAND 1994-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,579,752		0.0000	1.0000	100.00
0.5	4,312,323		0.0000	1.0000	100.00
1.5	4,310,158		0.0000	1.0000	100.00
2.5	3,710,179		0.0000	1.0000	100.00
3.5	3,134,957	104,766	0.0334	0.9666	100.00
4.5	3,030,191	242,192	0.0799	0.9201	96.66
5.5	2,655,371	345,846	0.1302	0.8698	88.93
6.5	1,442,307	442,564	0.3068	0.6932	77.35
7.5	999,743	201,150	0.2012	0.7988	53.62
8.5	798,593	237,317	0.2972	0.7028	42.83
9.5	474,180	78,225	0.1650	0.8350	30.10
10.5	304,955	74,878	0.2455	0.7545	25.14
11.5	230,077	71,697	0.3116	0.6884	18.96
12.5	158,380		0.0000	1.0000	13.05
13.5	158,380		0.0000	1.0000	13.05
14.5	158,380		0.0000	1.0000	13.05
15.5	85,664		0.0000	1.0000	13.05
16.5	85,664		0.0000	1.0000	13.05
17.5	85,664		0.0000	1.0000	13.05
18.5	85,664		0.0000	1.0000	13.05
19.5	85,664		0.0000	1.0000	13.05
20.5					13.05

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IDAHO PROPERTY
ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2017 EXPERIENCE BAND 1994-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,922,180		0.0000	1.0000	100.00
0.5	9,642,256		0.0000	1.0000	100.00
1.5	9,818,389		0.0000	1.0000	100.00
2.5	9,574,908		0.0000	1.0000	100.00
3.5	9,451,856	185,097	0.0196	0.9804	100.00
4.5	8,827,432	589,955	0.0668	0.9332	98.04
5.5	8,015,439	1,052,845	0.1314	0.8686	91.49
6.5	6,304,226	304,285	0.0483	0.9517	79.47
7.5	6,731,623	138,282	0.0205	0.9795	75.64
8.5	6,651,331	2,670	0.0004	0.9996	74.08
9.5	6,283,990		0.0000	1.0000	74.05
10.5	5,787,080	125,193	0.0216	0.9784	74.05
11.5	4,841,290	137,372	0.0284	0.9716	72.45
12.5	4,382,264	142,400	0.0325	0.9675	70.39
13.5	4,450,380	545,642	0.1226	0.8774	68.11
14.5	3,931,246	76,776	0.0195	0.9805	59.76
15.5	3,255,744	55,099	0.0169	0.9831	58.59
16.5	3,109,358	506,225	0.1628	0.8372	57.60
17.5	2,227,660		0.0000	1.0000	48.22
18.5	2,110,818	411,677	0.1950	0.8050	48.22
19.5	1,488,233	25,670	0.0172	0.9828	38.82
20.5	1,522,045	175,586	0.1154	0.8846	38.15
21.5	1,346,458	425,837	0.3163	0.6837	33.75
22.5	920,621		0.0000	1.0000	23.07
23.5	828,834	52,920	0.0638	0.9362	23.07
24.5	531,596	48,751	0.0917	0.9083	21.60
25.5	482,845	42,688	0.0884	0.9116	19.62
26.5	363,095		0.0000	1.0000	17.88
27.5	363,095		0.0000	1.0000	17.88
28.5	363,095		0.0000	1.0000	17.88
29.5	363,095	54,402	0.1498	0.8502	17.88
30.5	164,748		0.0000	1.0000	15.21
31.5	131,174		0.0000	1.0000	15.21
32.5	85,990		0.0000	1.0000	15.21
33.5	85,990		0.0000	1.0000	15.21
34.5	85,990		0.0000	1.0000	15.21
35.5	85,990		0.0000	1.0000	15.21
36.5	85,990		0.0000	1.0000	15.21
37.5	85,990		0.0000	1.0000	15.21
38.5	59,481	25,075	0.4216	0.5784	15.21

PACIFICORP
IDAHO PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

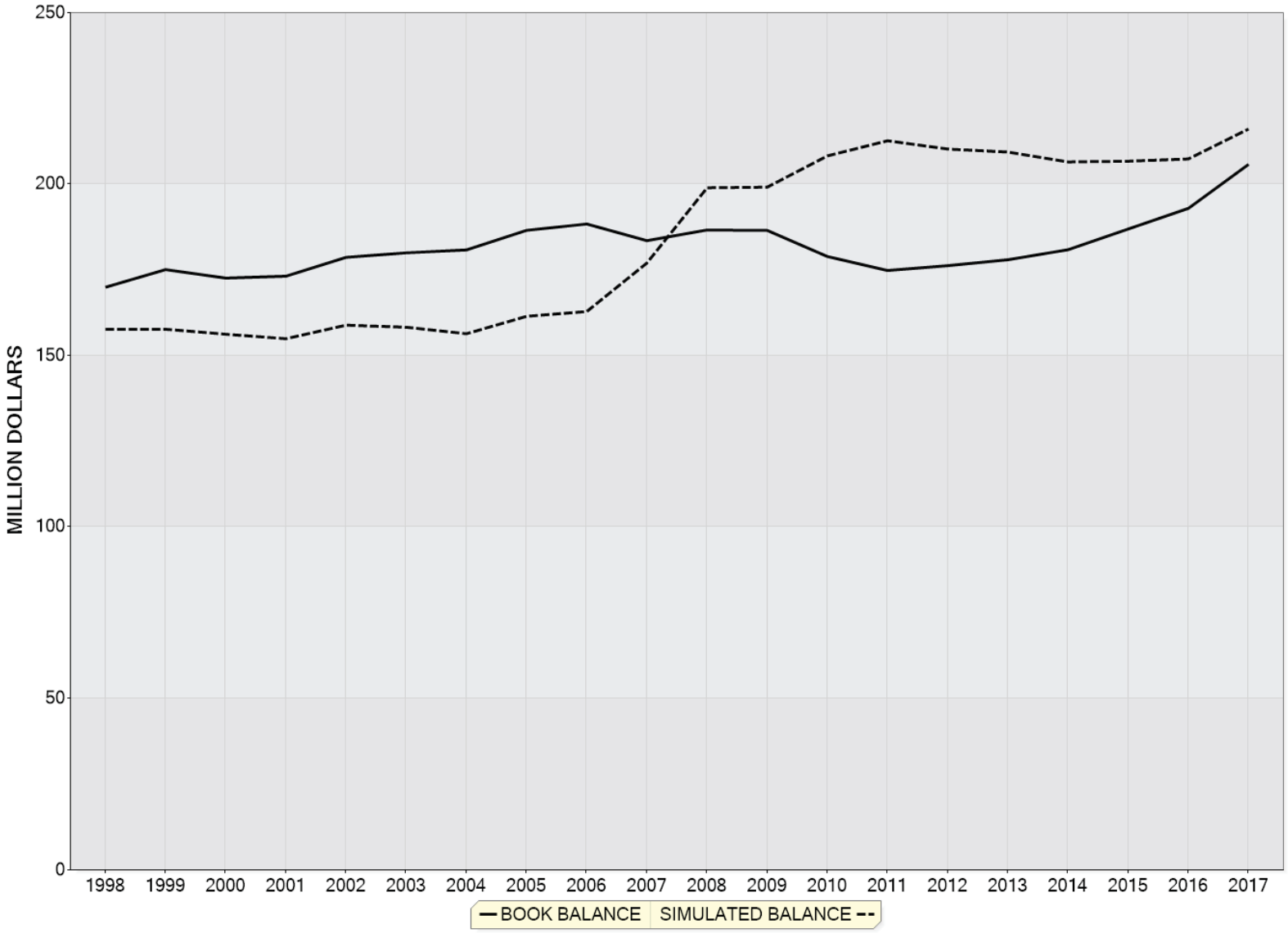
PLACEMENT BAND 1962-2017 EXPERIENCE BAND 1994-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,407		0.0000	1.0000	8.80
40.5	34,407		0.0000	1.0000	8.80
41.5	34,407		0.0000	1.0000	8.80
42.5	34,407		0.0000	1.0000	8.80
43.5	34,407		0.0000	1.0000	8.80
44.5					8.80

METERS

PACIFICORP
ACCOUNT 370 METERS

COMPARISON OF BOOK BALANCES
WITH BALANCES SIMULATED BY
SURVIVOR CURVE... 20-S3



PACIFICORP

ACCOUNT 370 METERS

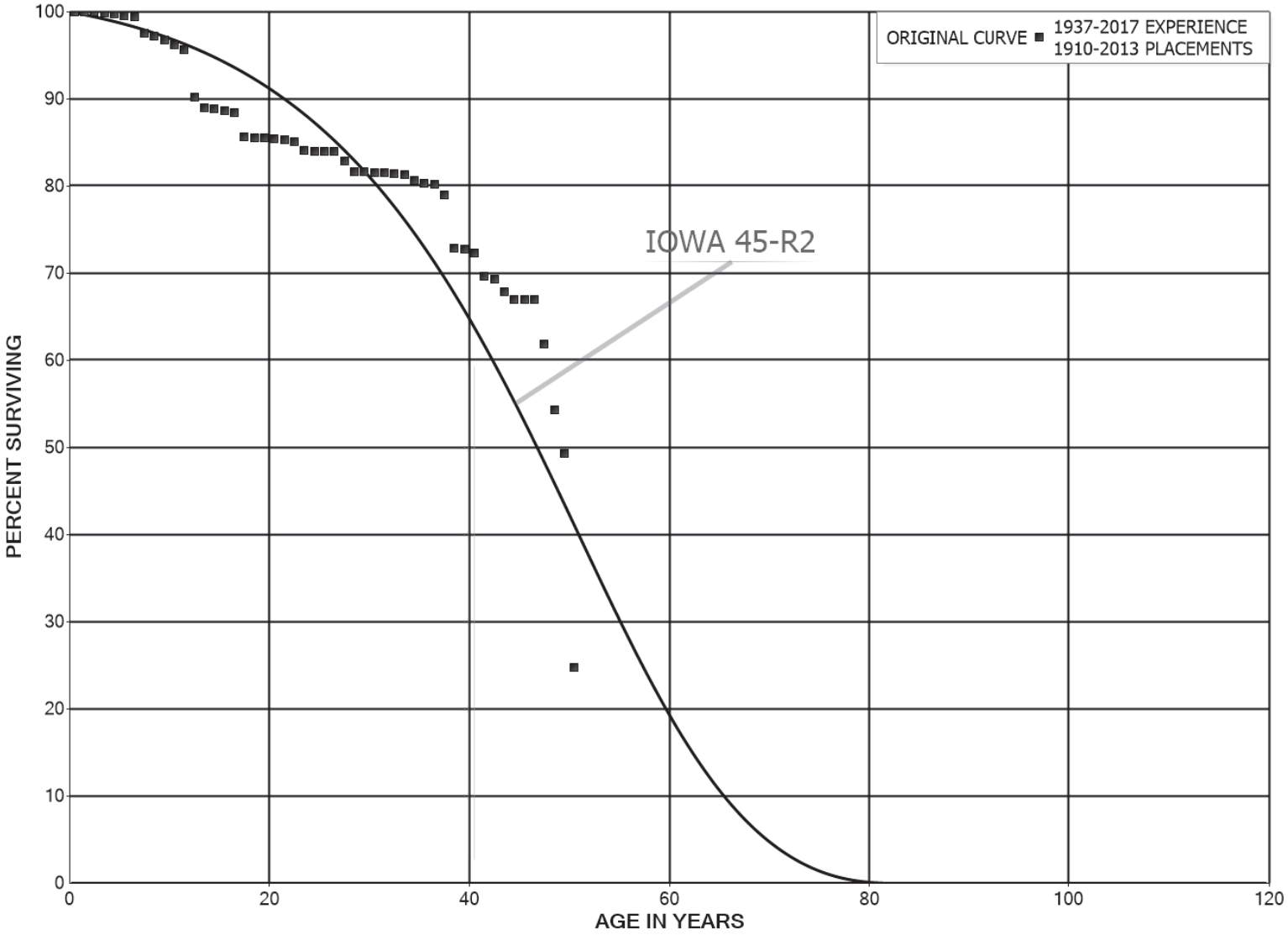
SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE... 20-S3

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1998	169,942,604	157,714,687	12,227,917
1999	175,095,926	157,708,190	17,387,736
2000	172,623,652	156,248,065	16,375,587
2001	173,178,124	154,939,577	18,238,547
2002	178,673,045	158,900,504	19,772,540
2003	179,984,911	158,288,166	21,696,745
2004	180,835,696	156,392,433	24,443,263
2005	186,549,850	161,472,557	25,077,292
2006	188,396,780	162,869,930	25,526,850
2007	183,534,704	177,035,371	6,499,333
2008	186,653,236	198,966,718	12,313,482-
2009	186,520,125	199,149,647	12,629,522-
2010	178,907,679	208,263,562	29,355,883-
2011	174,833,351	212,675,550	37,842,199-
2012	176,243,234	210,257,583	34,014,349-
2013	177,965,016	209,377,676	31,412,660-
2014	180,902,129	206,497,934	25,595,806-
2015	186,936,755	206,711,490	19,774,735-
2016	192,964,294	207,381,028	14,416,734-
2017	205,790,437	216,098,937	10,308,501-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORM INDEX	RETIREMENTS EXPERIENCE BEG	RETIREMENTS EXPERIENCE END
181,826,577	22,297,441	8.2	100.0	100.0

ARIZONA, COLORADO AND MONTANA PROPERTY

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ARIZONA, COLORADO AND MONTANA PROPERTY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2013 EXPERIENCE BAND 1937-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	481,361	75	0.0002	0.9998	100.00
0.5	481,286		0.0000	1.0000	99.98
1.5	471,853	105	0.0002	0.9998	99.98
2.5	471,975	853	0.0018	0.9982	99.96
3.5	471,122	514	0.0011	0.9989	99.78
4.5	463,889	716	0.0015	0.9985	99.67
5.5	467,248	545	0.0012	0.9988	99.52
6.5	466,959	9,104	0.0195	0.9805	99.40
7.5	457,855	1,378	0.0030	0.9970	97.46
8.5	456,577	1,841	0.0040	0.9960	97.17
9.5	457,654	3,057	0.0067	0.9933	96.78
10.5	454,715	2,436	0.0054	0.9946	96.13
11.5	448,088	25,472	0.0568	0.9432	95.62
12.5	423,970	6,024	0.0142	0.9858	90.18
13.5	418,137	270	0.0006	0.9994	88.90
14.5	418,176	919	0.0022	0.9978	88.84
15.5	416,563	1,115	0.0027	0.9973	88.65
16.5	418,734	13,331	0.0318	0.9682	88.41
17.5	405,701	319	0.0008	0.9992	85.60
18.5	406,722	227	0.0006	0.9994	85.53
19.5	406,495	579	0.0014	0.9986	85.48
20.5	405,916	331	0.0008	0.9992	85.36
21.5	405,585	918	0.0023	0.9977	85.29
22.5	399,646	4,937	0.0124	0.9876	85.10
23.5	253,278	289	0.0011	0.9989	84.05
24.5	255,997	78	0.0003	0.9997	83.95
25.5	264,907		0.0000	1.0000	83.92
26.5	279,798	3,514	0.0126	0.9874	83.92
27.5	257,954	3,981	0.0154	0.9846	82.87
28.5	242,988		0.0000	1.0000	81.59
29.5	234,968	196	0.0008	0.9992	81.59
30.5	234,772	54	0.0002	0.9998	81.52
31.5	234,718	234	0.0010	0.9990	81.50
32.5	234,484	253	0.0011	0.9989	81.42
33.5	205,420	1,848	0.0090	0.9910	81.34
34.5	203,572	868	0.0043	0.9957	80.60
35.5	49,391	40	0.0008	0.9992	80.26
36.5	49,351	730	0.0148	0.9852	80.20
37.5	48,621	3,816	0.0785	0.9215	79.01
38.5	44,806	61	0.0014	0.9986	72.81

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ARIZONA, COLORADO AND MONTANA PROPERTY

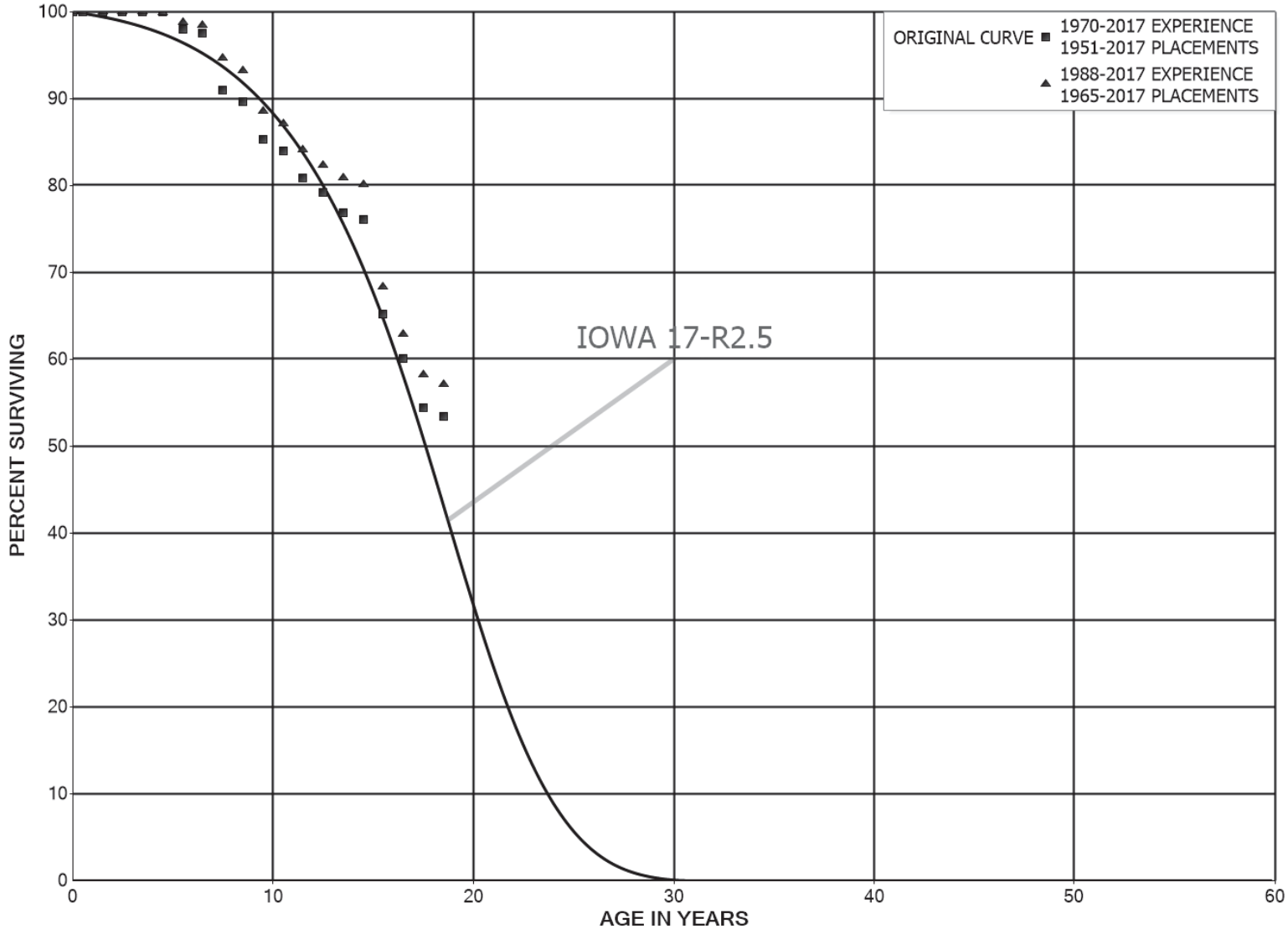
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2013 EXPERIENCE BAND 1937-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	44,745	270	0.0060	0.9940	72.71
40.5	44,474	1,639	0.0368	0.9632	72.27
41.5	42,836	175	0.0041	0.9959	69.61
42.5	42,661	917	0.0215	0.9785	69.32
43.5	41,744	510	0.0122	0.9878	67.83
44.5	41,234	35	0.0008	0.9992	67.00
45.5	41,199		0.0000	1.0000	66.95
46.5	25,557	1,956	0.0765	0.9235	66.95
47.5	23,601	2,892	0.1226	0.8774	61.82
48.5	20,709	1,911	0.0923	0.9077	54.25
49.5	18,798	9,371	0.4985	0.5015	49.24
50.5	9,427	43	0.0045	0.9955	24.69
51.5	9,384	155	0.0165	0.9835	24.58
52.5	9,229		0.0000	1.0000	24.18
53.5	9,229		0.0000	1.0000	24.18
54.5	9,229		0.0000	1.0000	24.18
55.5	9,229		0.0000	1.0000	24.18
56.5	9,229	1,000	0.1084	0.8916	24.18
57.5	8,229	1,500	0.1823	0.8177	21.56
58.5	6,729		0.0000	1.0000	17.63
59.5	6,729		0.0000	1.0000	17.63
60.5	6,729		0.0000	1.0000	17.63
61.5	6,729		0.0000	1.0000	17.63
62.5	6,729		0.0000	1.0000	17.63
63.5	6,729	2,725	0.4050	0.5950	17.63
64.5	4,004	4,004	1.0000		10.49
65.5					

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY
ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1970-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,201,459		0.0000	1.0000	100.00
0.5	1,155,119		0.0000	1.0000	100.00
1.5	1,136,935		0.0000	1.0000	100.00
2.5	1,081,230		0.0000	1.0000	100.00
3.5	1,016,052	1,061	0.0010	0.9990	100.00
4.5	985,525	19,574	0.0199	0.9801	99.90
5.5	891,076	3,351	0.0038	0.9962	97.91
6.5	846,634	56,787	0.0671	0.9329	97.54
7.5	781,877	11,604	0.0148	0.9852	91.00
8.5	760,390	36,954	0.0486	0.9514	89.65
9.5	633,704	9,998	0.0158	0.9842	85.29
10.5	554,654	20,818	0.0375	0.9625	83.95
11.5	482,256	9,912	0.0206	0.9794	80.80
12.5	467,823	13,595	0.0291	0.9709	79.14
13.5	454,903	4,288	0.0094	0.9906	76.84
14.5	414,904	59,672	0.1438	0.8562	76.11
15.5	342,148	26,812	0.0784	0.9216	65.17
16.5	315,350	29,755	0.0944	0.9056	60.06
17.5	274,930	5,058	0.0184	0.9816	54.39
18.5	184,360	13,072	0.0709	0.9291	53.39
19.5	171,288	7,164	0.0418	0.9582	49.61
20.5	160,362	3,810	0.0238	0.9762	47.53
21.5	154,214	3,598	0.0233	0.9767	46.40
22.5	150,616	421	0.0028	0.9972	45.32
23.5	150,195	11,172	0.0744	0.9256	45.19
24.5	127,074	1,433	0.0113	0.9887	41.83
25.5	110,394	5,746	0.0521	0.9479	41.36
26.5	97,215		0.0000	1.0000	39.21
27.5	90,639	3,703	0.0409	0.9591	39.21
28.5	80,951	2,820	0.0348	0.9652	37.60
29.5	71,986		0.0000	1.0000	36.29
30.5	71,986		0.0000	1.0000	36.29
31.5	41,141		0.0000	1.0000	36.29
32.5	24,958		0.0000	1.0000	36.29
33.5	16,778		0.0000	1.0000	36.29
34.5	11,318		0.0000	1.0000	36.29
35.5	3,690		0.0000	1.0000	36.29
36.5					36.29

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

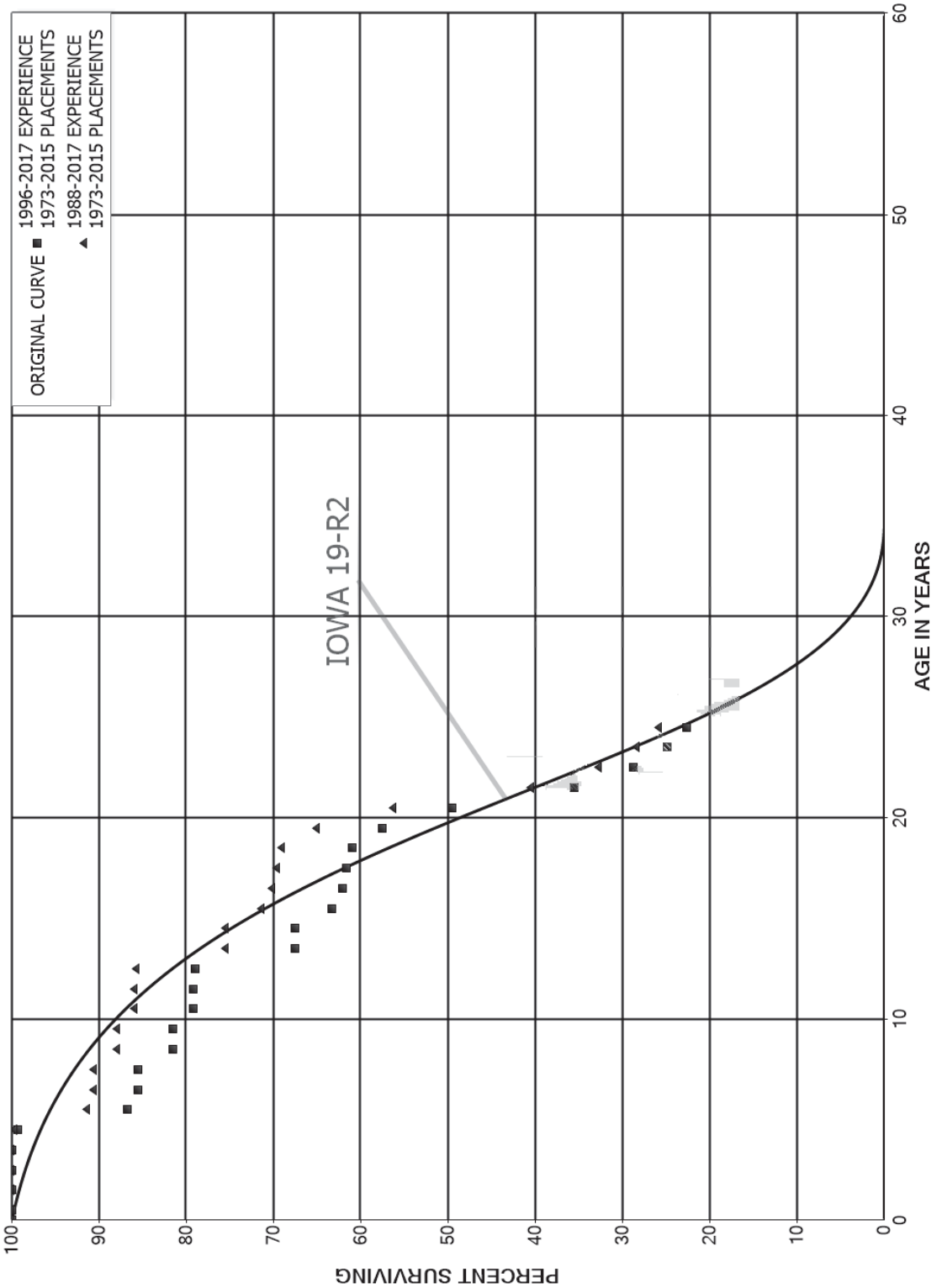
ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2017 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	956,485		0.0000	1.0000	100.00
0.5	957,190		0.0000	1.0000	100.00
1.5	979,296		0.0000	1.0000	100.00
2.5	952,715		0.0000	1.0000	100.00
3.5	900,610	1,061	0.0012	0.9988	100.00
4.5	877,063	9,726	0.0111	0.9889	99.88
5.5	801,882	3,351	0.0042	0.9958	98.77
6.5	772,946	29,496	0.0382	0.9618	98.36
7.5	751,099	11,422	0.0152	0.9848	94.61
8.5	736,161	36,954	0.0502	0.9498	93.17
9.5	613,741	9,998	0.0163	0.9837	88.49
10.5	534,588	18,378	0.0344	0.9656	87.05
11.5	464,630	9,912	0.0213	0.9787	84.06
12.5	444,404	7,887	0.0177	0.9823	82.27
13.5	442,688	3,997	0.0090	0.9910	80.81
14.5	404,605	59,488	0.1470	0.8530	80.08
15.5	332,031	26,812	0.0808	0.9192	68.30
16.5	304,657	22,601	0.0742	0.9258	62.79
17.5	271,391	5,058	0.0186	0.9814	58.13
18.5	170,528	13,072	0.0767	0.9233	57.05
19.5	157,456	7,080	0.0450	0.9550	52.67
20.5	146,613	3,425	0.0234	0.9766	50.30
21.5	140,851	3,598	0.0255	0.9745	49.13
22.5	140,323	421	0.0030	0.9970	47.87
23.5	139,902	4,310	0.0308	0.9692	47.73
24.5	123,643	1,433	0.0116	0.9884	46.26
25.5	106,963	2,316	0.0217	0.9783	45.72
26.5	97,215		0.0000	1.0000	44.73
27.5	90,639	3,703	0.0409	0.9591	44.73
28.5	80,951	2,820	0.0348	0.9652	42.91
29.5	71,986		0.0000	1.0000	41.41
30.5	71,986		0.0000	1.0000	41.41
31.5	41,141		0.0000	1.0000	41.41
32.5	24,958		0.0000	1.0000	41.41
33.5	16,778		0.0000	1.0000	41.41
34.5	11,318		0.0000	1.0000	41.41
35.5	3,690		0.0000	1.0000	41.41
36.5					41.41

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY
ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2015 EXPERIENCE BAND 1996-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	288,574		0.0000	1.0000	100.00
0.5	288,574		0.0000	1.0000	100.00
1.5	292,205		0.0000	1.0000	100.00
2.5	288,132		0.0000	1.0000	100.00
3.5	288,132	2,086	0.0072	0.9928	100.00
4.5	293,194	37,020	0.1263	0.8737	99.28
5.5	256,174	3,631	0.0142	0.9858	86.74
6.5	296,215		0.0000	1.0000	85.51
7.5	245,494	11,472	0.0467	0.9533	85.51
8.5	322,653		0.0000	1.0000	81.52
9.5	312,488	8,947	0.0286	0.9714	81.52
10.5	316,825		0.0000	1.0000	79.18
11.5	312,647	816	0.0026	0.9974	79.18
12.5	311,314	45,064	0.1448	0.8552	78.98
13.5	273,195		0.0000	1.0000	67.54
14.5	287,362	18,128	0.0631	0.9369	67.54
15.5	263,339	4,888	0.0186	0.9814	63.28
16.5	249,022	1,993	0.0080	0.9920	62.11
17.5	209,821	2,059	0.0098	0.9902	61.61
18.5	217,649	12,582	0.0578	0.9422	61.01
19.5	205,067	28,487	0.1389	0.8611	57.48
20.5	180,438	50,922	0.2822	0.7178	49.49
21.5	129,516	24,995	0.1930	0.8070	35.53
22.5	105,189	13,952	0.1326	0.8674	28.67
23.5	91,237	8,179	0.0896	0.9104	24.87
24.5	72,575		0.0000	1.0000	22.64
25.5	72,575		0.0000	1.0000	22.64
26.5	32,732		0.0000	1.0000	22.64
27.5	32,732	6,284	0.1920	0.8080	22.64
28.5	17,146		0.0000	1.0000	18.29
29.5	14,676		0.0000	1.0000	18.29
30.5	1,977		0.0000	1.0000	18.29
31.5	1,977		0.0000	1.0000	18.29
32.5	1,977		0.0000	1.0000	18.29
33.5	1,977		0.0000	1.0000	18.29
34.5	1,977		0.0000	1.0000	18.29
35.5	1,977		0.0000	1.0000	18.29
36.5	1,977		0.0000	1.0000	18.29
37.5	1,977		0.0000	1.0000	18.29
38.5	1,977		0.0000	1.0000	18.29
39.5					18.29

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ARIZONA, COLORADO AND MONTANA PROPERTY

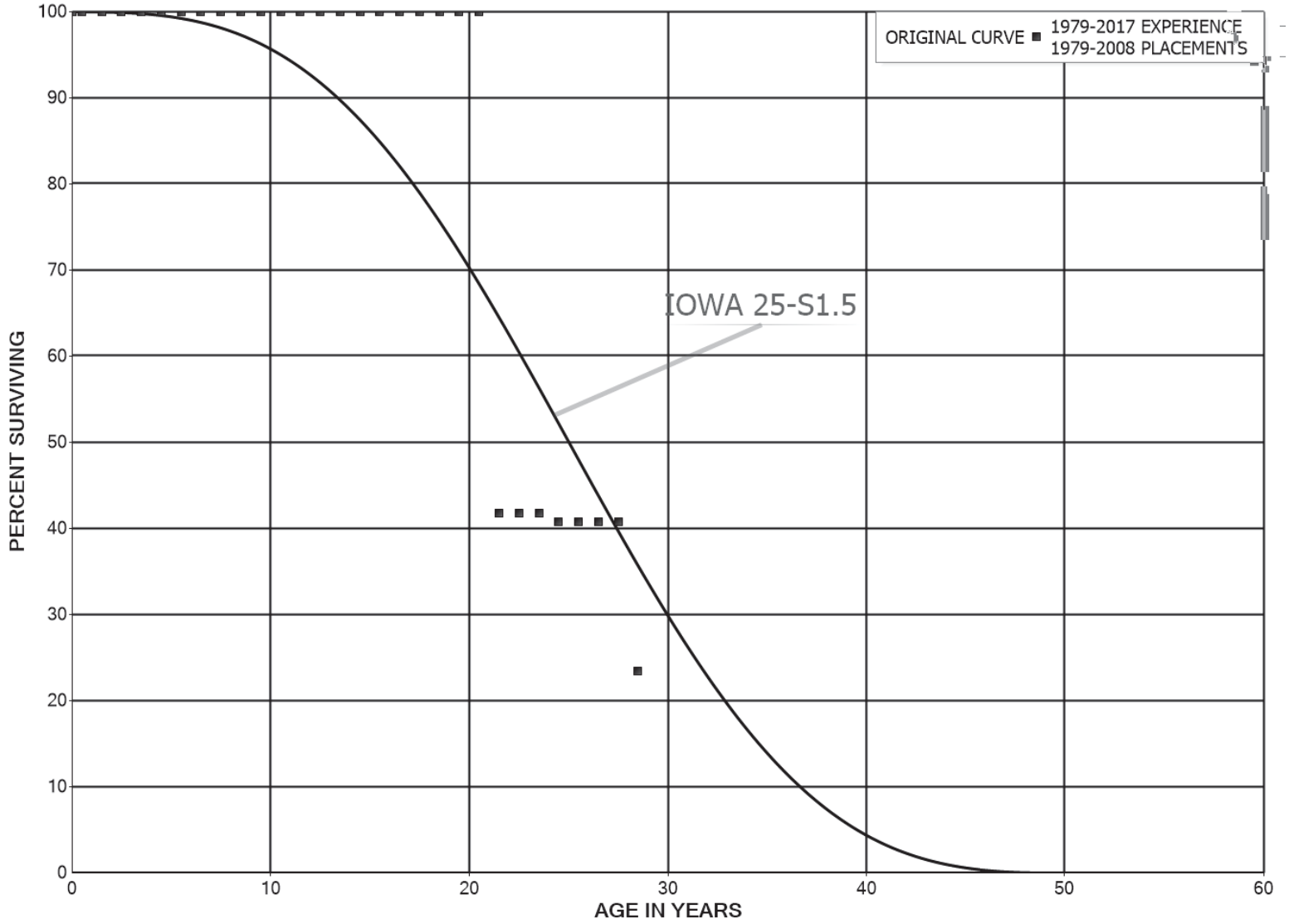
ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2015 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	431,347		0.0000	1.0000	100.00
0.5	519,977		0.0000	1.0000	100.00
1.5	519,977		0.0000	1.0000	100.00
2.5	505,148		0.0000	1.0000	100.00
3.5	505,964	2,086	0.0041	0.9959	100.00
4.5	444,870	37,020	0.0832	0.9168	99.59
5.5	414,795	3,631	0.0088	0.9912	91.30
6.5	425,331		0.0000	1.0000	90.50
7.5	397,088	11,472	0.0289	0.9711	90.50
8.5	385,617		0.0000	1.0000	87.89
9.5	378,983	8,947	0.0236	0.9764	87.89
10.5	379,923		0.0000	1.0000	85.81
11.5	374,929	816	0.0022	0.9978	85.81
12.5	377,454	45,064	0.1194	0.8806	85.63
13.5	332,390		0.0000	1.0000	75.40
14.5	333,058	18,128	0.0544	0.9456	75.40
15.5	281,283	4,888	0.0174	0.9826	71.30
16.5	266,966	1,993	0.0075	0.9925	70.06
17.5	224,234	2,059	0.0092	0.9908	69.54
18.5	222,175	12,582	0.0566	0.9434	68.90
19.5	209,593	28,487	0.1359	0.8641	65.00
20.5	181,106	50,922	0.2812	0.7188	56.16
21.5	130,184	24,995	0.1920	0.8080	40.37
22.5	105,189	13,952	0.1326	0.8674	32.62
23.5	91,237	8,179	0.0896	0.9104	28.29
24.5	72,575		0.0000	1.0000	25.76
25.5	72,575		0.0000	1.0000	25.76
26.5	32,732		0.0000	1.0000	25.76
27.5	32,732	6,284	0.1920	0.8080	25.76
28.5	17,146		0.0000	1.0000	20.81
29.5	14,676		0.0000	1.0000	20.81
30.5	1,977		0.0000	1.0000	20.81
31.5	1,977		0.0000	1.0000	20.81
32.5	1,977		0.0000	1.0000	20.81
33.5	1,977		0.0000	1.0000	20.81
34.5	1,977		0.0000	1.0000	20.81
35.5	1,977		0.0000	1.0000	20.81
36.5	1,977		0.0000	1.0000	20.81
37.5	1,977		0.0000	1.0000	20.81
38.5	1,977		0.0000	1.0000	20.81
39.5					20.81

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY
ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

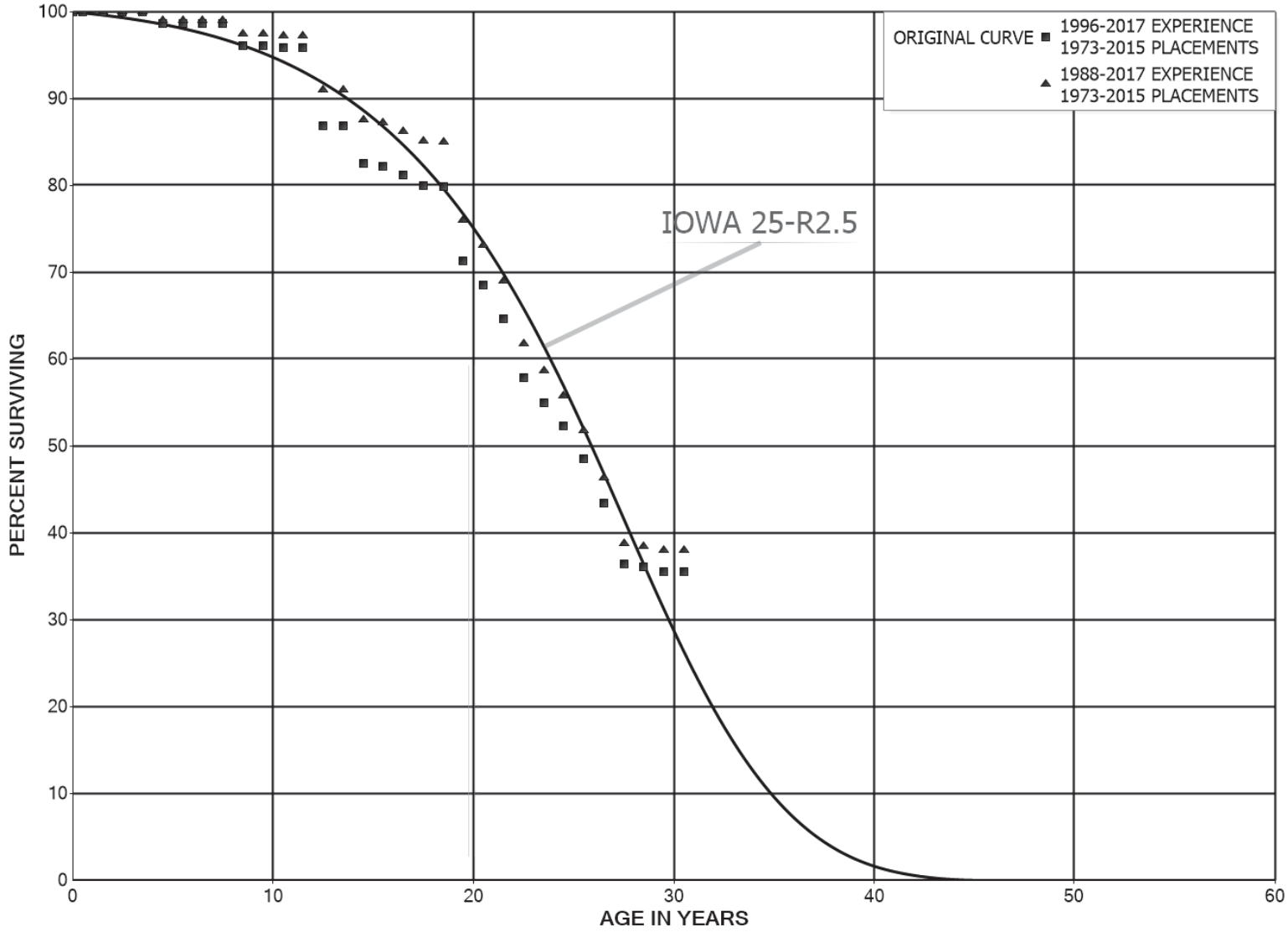
ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2008 EXPERIENCE BAND 1979-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,507		0.0000	1.0000	100.00
0.5	53,507		0.0000	1.0000	100.00
1.5	53,507		0.0000	1.0000	100.00
2.5	53,507		0.0000	1.0000	100.00
3.5	53,507		0.0000	1.0000	100.00
4.5	53,507		0.0000	1.0000	100.00
5.5	53,507		0.0000	1.0000	100.00
6.5	53,507		0.0000	1.0000	100.00
7.5	53,507		0.0000	1.0000	100.00
8.5	53,507		0.0000	1.0000	100.00
9.5	51,924		0.0000	1.0000	100.00
10.5	51,924		0.0000	1.0000	100.00
11.5	51,924		0.0000	1.0000	100.00
12.5	51,924		0.0000	1.0000	100.00
13.5	51,924		0.0000	1.0000	100.00
14.5	51,924		0.0000	1.0000	100.00
15.5	51,924		0.0000	1.0000	100.00
16.5	51,924		0.0000	1.0000	100.00
17.5	51,924		0.0000	1.0000	100.00
18.5	51,924		0.0000	1.0000	100.00
19.5	51,924		0.0000	1.0000	100.00
20.5	51,924	30,240	0.5824	0.4176	100.00
21.5	21,684		0.0000	1.0000	41.76
22.5	21,684		0.0000	1.0000	41.76
23.5	21,684	540	0.0249	0.9751	41.76
24.5	21,144		0.0000	1.0000	40.72
25.5	21,144		0.0000	1.0000	40.72
26.5	21,144		0.0000	1.0000	40.72
27.5	14,167	6,030	0.4256	0.5744	40.72
28.5	8,137	8,137	1.0000		23.39
29.5					

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ARIZONA, COLORADO AND MONTANA PROPERTY
ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2015 EXPERIENCE BAND 1996-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,960,550		0.0000	1.0000	100.00
0.5	1,960,550		0.0000	1.0000	100.00
1.5	1,972,851		0.0000	1.0000	100.00
2.5	2,059,290		0.0000	1.0000	100.00
3.5	2,040,455	28,129	0.0138	0.9862	100.00
4.5	1,743,873		0.0000	1.0000	98.62
5.5	1,771,590		0.0000	1.0000	98.62
6.5	1,764,894		0.0000	1.0000	98.62
7.5	1,757,785	45,187	0.0257	0.9743	98.62
8.5	1,890,153		0.0000	1.0000	96.09
9.5	1,547,141	3,843	0.0025	0.9975	96.09
10.5	1,634,476		0.0000	1.0000	95.85
11.5	1,650,163	154,709	0.0938	0.9062	95.85
12.5	1,438,813		0.0000	1.0000	86.86
13.5	1,596,110	79,640	0.0499	0.9501	86.86
14.5	1,658,503	7,239	0.0044	0.9956	82.53
15.5	1,752,586	22,084	0.0126	0.9874	82.17
16.5	1,476,097	21,711	0.0147	0.9853	81.13
17.5	1,398,066	2,011	0.0014	0.9986	79.94
18.5	1,376,584	146,932	0.1067	0.8933	79.82
19.5	1,235,066	47,838	0.0387	0.9613	71.30
20.5	1,187,227	67,511	0.0569	0.9431	68.54
21.5	1,119,717	117,684	0.1051	0.8949	64.64
22.5	1,010,768	51,056	0.0505	0.9495	57.85
23.5	949,422	46,051	0.0485	0.9515	54.93
24.5	846,711	61,323	0.0724	0.9276	52.26
25.5	785,388	82,385	0.1049	0.8951	48.48
26.5	680,585	110,539	0.1624	0.8376	43.39
27.5	565,795	5,043	0.0089	0.9911	36.35
28.5	560,752	7,736	0.0138	0.9862	36.02
29.5	553,016		0.0000	1.0000	35.52
30.5	415,854		0.0000	1.0000	35.52
31.5	342,248	5,414	0.0158	0.9842	35.52
32.5	306,464	12,033	0.0393	0.9607	34.96
33.5	286,624		0.0000	1.0000	33.59
34.5	286,624		0.0000	1.0000	33.59
35.5	202,719		0.0000	1.0000	33.59
36.5	120,541		0.0000	1.0000	33.59
37.5	104,078		0.0000	1.0000	33.59
38.5	104,078		0.0000	1.0000	33.59

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2015 EXPERIENCE BAND 1996-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	999		0.0000	1.0000	33.59
40.5	999		0.0000	1.0000	33.59
41.5	999		0.0000	1.0000	33.59
42.5	999		0.0000	1.0000	33.59
43.5	999		0.0000	1.0000	33.59
44.5					33.59

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2015 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,258,500		0.0000	1.0000	100.00
0.5	2,489,177		0.0000	1.0000	100.00
1.5	2,564,994		0.0000	1.0000	100.00
2.5	2,630,454		0.0000	1.0000	100.00
3.5	2,700,262	28,129	0.0104	0.9896	100.00
4.5	2,456,145		0.0000	1.0000	98.96
5.5	2,608,607		0.0000	1.0000	98.96
6.5	2,700,324		0.0000	1.0000	98.96
7.5	2,781,370	45,187	0.0162	0.9838	98.96
8.5	2,767,745		0.0000	1.0000	97.35
9.5	2,484,321	3,843	0.0015	0.9985	97.35
10.5	2,458,202		0.0000	1.0000	97.20
11.5	2,390,660	154,709	0.0647	0.9353	97.20
12.5	2,104,427		0.0000	1.0000	90.91
13.5	2,104,427	79,640	0.0378	0.9622	90.91
14.5	2,025,660	7,239	0.0036	0.9964	87.47
15.5	1,986,824	22,084	0.0111	0.9889	87.16
16.5	1,625,651	21,711	0.0134	0.9866	86.19
17.5	1,412,215	2,011	0.0014	0.9986	85.04
18.5	1,390,733	146,932	0.1057	0.8943	84.92
19.5	1,243,801	47,838	0.0385	0.9615	75.94
20.5	1,195,962	67,511	0.0564	0.9436	73.02
21.5	1,128,452	117,684	0.1043	0.8957	68.90
22.5	1,010,768	51,056	0.0505	0.9495	61.72
23.5	949,422	46,051	0.0485	0.9515	58.60
24.5	846,711	61,323	0.0724	0.9276	55.76
25.5	785,388	82,385	0.1049	0.8951	51.72
26.5	680,585	110,539	0.1624	0.8376	46.29
27.5	565,795	5,043	0.0089	0.9911	38.77
28.5	560,752	7,736	0.0138	0.9862	38.43
29.5	553,016		0.0000	1.0000	37.90
30.5	415,854		0.0000	1.0000	37.90
31.5	342,248	5,414	0.0158	0.9842	37.90
32.5	306,464	12,033	0.0393	0.9607	37.30
33.5	286,624		0.0000	1.0000	35.83
34.5	286,624		0.0000	1.0000	35.83
35.5	202,719		0.0000	1.0000	35.83
36.5	120,541		0.0000	1.0000	35.83
37.5	104,078		0.0000	1.0000	35.83
38.5	104,078		0.0000	1.0000	35.83

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2015 EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	999		0.0000	1.0000	35.83
40.5	999		0.0000	1.0000	35.83
41.5	999		0.0000	1.0000	35.83
42.5	999		0.0000	1.0000	35.83
43.5	999		0.0000	1.0000	35.83
44.5					35.83

PART VIII. NET SALVAGE STATISTICS

PACIFICORP
UTAH, WYOMING AND IDAHO
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2017

ACCOUNT	TERMINAL RETIREMENTS RETIREMENTS ($)	MW	TERMINAL RETIREMENTS MW (PACIFICORP SHARE)	$ / kW	TERMINAL RETIREMENTS NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
STEAM PRODUCTION PLANT												
CHOLLA GENERATING STATION												
CHOLLA UNIT 4												
311.00 STRUCTURES AND IMPROVEMENTS	64,055,048				2,536,530	(4)	1,243,613	(30)	373,084	2,909,613	65,298,661	(4)
312.00 BOILER PLANT EQUIPMENT	317,810,417				12,585,043	(4)	22,018,825	(20)	4,403,765	16,988,808	339,829,242	(5)
314.00 TURBOGENERATOR UNITS	60,938,215				2,413,105	(4)	6,691,954	(15)	1,003,793	3,416,898	67,630,168	(5)
315.00 ACCESSORY ELECTRIC EQUIPMENT	67,022,020				2,654,019	(4)	1,659,624	(20)	331,925	2,985,944	68,681,644	(4)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,517,826				139,303	(4)	576,572	(5)	28,829	168,132	4,094,398	(4)
TOTAL CHOLLA UNIT 4	*513,343,526*				*20,328,000*	*(4)*	*32,190,588*		*6,141,395*	*26,469,395*	*545,534,114*	*(5)*
TOTAL CHOLLA GENERATING STATION	513,343,526		*395*	*51.46*	20,328,000		32,190,588		6,141,395	26,469,395	545,534,114	
COLSTRIP GENERATING STATION												
COLSTRIP GENERATING STATION												
311.00 STRUCTURES AND IMPROVEMENTS	60,996,212				3,607,635	(6)	1,892,858	(30)	567,857	4,175,492	62,889,070	(7)
312.00 BOILER PLANT EQUIPMENT	109,236,004				6,460,788	(6)	13,113,714	(20)	2,622,743	9,083,531	122,349,718	(7)
314.00 TURBOGENERATOR UNITS	34,823,296				2,059,632	(6)	4,362,122	(15)	654,318	2,713,950	39,185,418	(7)
315.00 ACCESSORY ELECTRIC EQUIPMENT	9,036,383				534,459	(6)	332,025	(20)	66,405	600,864	9,368,409	(6)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	380,205				22,487	(6)	62,846	(5)	3,142	25,630	443,051	(6)
TOTAL COLSTRIP GENERATING STATION	214,472,100		*148*	*85.71*	12,685,000		19,763,566		3,914,466	16,599,466	234,235,666	*(7)*
CRAIG GENERATING STATION												
CRAIG UNIT 1												
311.00 STRUCTURES AND IMPROVEMENTS	11,332,818				111,460	(1)	330,600	(30)	99,180	210,640	11,663,418	(2)
312.00 BOILER PLANT EQUIPMENT	30,018,507				295,238	(1)	2,676,304	(20)	535,261	830,499	32,694,810	(3)
314.00 TURBOGENERATOR UNITS	11,855,976				116,606	(1)	1,023,391	(15)	153,509	270,114	12,879,366	(2)
315.00 ACCESSORY ELECTRIC EQUIPMENT	6,788,524				66,766	(1)	235,281	(20)	47,056	113,823	7,023,805	(2)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	212,499				2,090	(1)	40,279	(5)	2,014	4,104	252,778	(2)
TOTAL CRAIG UNIT 1	*60,208,324*				*592,161*	*(1)*	*4,305,854*		*837,019*	*1,429,180*	*64,514,178*	*(2)*
CRAIG UNIT 2												
311.00 STRUCTURES AND IMPROVEMENTS	11,291,718				111,056	(1)	396,591	(30)	118,977	230,034	11,688,309	(2)
312.00 BOILER PLANT EQUIPMENT	69,499,201				683,538	(1)	4,276,959	(20)	855,392	1,538,930	73,776,160	(2)
314.00 TURBOGENERATOR UNITS	11,971,359				117,741	(1)	1,109,683	(15)	166,452	284,193	13,081,042	(2)
315.00 ACCESSORY ELECTRIC EQUIPMENT	7,076,626				69,600	(1)	285,554	(20)	57,111	126,711	7,362,180	(2)
TOTAL CRAIG UNIT 2	*99,838,904*				*981,935*	*(1)*	*6,068,787*		*1,197,932*	*2,179,867*	*105,907,690*	*(2)*
CRAIG COMMON												
311.00 STRUCTURES AND IMPROVEMENTS	14,602,817				143,622	(1)	383,921	(30)	115,176	258,798	14,986,739	(2)
312.00 BOILER PLANT EQUIPMENT	25,907,666				254,807	(1)	2,448,632	(20)	489,726	744,533	28,356,297	(3)
314.00 TURBOGENERATOR UNITS	3,036,420				29,864	(1)	500,383	(15)	75,057	104,921	3,536,803	(3)
315.00 ACCESSORY ELECTRIC EQUIPMENT	2,910,266				28,623	(1)	106,485	(20)	21,297	49,920	3,016,751	(2)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	812,313				7,989	(1)	175,204	(5)	8,760	16,749	987,517	(2)
TOTAL CRAIG COMMON	*47,269,481*				*464,905*	*(1)*	*3,614,625*		*710,017*	*1,174,922*	*50,884,107*	*(2)*
TOTAL CRAIG GENERATING STATION	207,316,709		*165*	*12.37*	2,039,000		13,989,266		2,744,969	4,783,969	221,305,975	

PACIFICORP
UTAH, WYOMING AND IDAHO
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2017

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	TERMINAL RETIREMENTS MW (PACIFICORP SHARE)	$ / kW	TERMINAL RETIREMENTS NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
DAVE JOHNSTON GENERATING STATION													
	DAVE JOHNSTON UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	996,022				26,987	(3)	13,682	(30)	4,105	31,092	1,009,704	(3)
312.00	BOILER PLANT EQUIPMENT	48,905,706				1,325,090	(3)	4,994,724	(20)	998,945	2,324,034	53,900,430	(4)
314.00	TURBOGENERATOR UNITS	9,852,076				266,940	(3)	1,666,998	(15)	250,050	516,990	11,519,074	(4)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,633,101				71,343	(3)	199,789	(20)	39,958	111,301	2,832,890	(4)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,245				61	(3)	429	(5)	21	82	2,675	(3)
	TOTAL DAVE JOHNSTON UNIT 1	*62,389,151*				*1,690,421*	*(3)*	*6,875,621*		*1,293,078*	*2,983,499*	*69,264,772*	*(4)*
	DAVE JOHNSTON UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	558,135				15,123	(3)	8,636	(30)	2,591	17,713	566,771	(3)
312.00	BOILER PLANT EQUIPMENT	52,013,494				1,409,294	(3)	5,152,285	(20)	1,030,457	2,439,751	57,165,778	(4)
314.00	TURBOGENERATOR UNITS	13,538,691				366,828	(3)	2,140,775	(15)	321,116	687,944	15,679,467	(4)
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,315,591				89,835	(3)	176,282	(20)	35,256	125,092	3,491,874	(4)
	TOTAL DAVE JOHNSTON UNIT 2	*69,425,911*				*1,881,080*	*(3)*	*7,477,978*		*1,389,420*	*3,270,501*	*76,903,889*	*(4)*
	DAVE JOHNSTON UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	18,713,437				507,037	(3)	254,356	(30)	76,307	583,343	18,967,793	(3)
312.00	BOILER PLANT EQUIPMENT	211,769,019				5,737,836	(3)	13,993,777	(20)	2,798,755	8,536,591	225,762,796	(4)
314.00	TURBOGENERATOR UNITS	18,517,585				501,730	(3)	2,969,140	(15)	445,371	947,101	21,486,724	(4)
315.00	ACCESSORY ELECTRIC EQUIPMENT	14,462,261				391,852	(3)	326,196	(20)	65,239	457,091	14,788,457	(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	202,954				5,499	(3)	37,250	(5)	1,863	7,361	240,204	(3)
	TOTAL DAVE JOHNSTON UNIT 3	*263,665,255*				*7,143,953*	*(3)*	*17,580,719*		*3,387,535*	*10,531,488*	*281,245,974*	*(4)*
	DAVE JOHNSTON UNIT 4												
311.00	STRUCTURES AND IMPROVEMENTS	14,977,976				405,825	(3)	181,840	(30)	54,552	460,377	15,159,815	(3)
312.00	BOILER PLANT EQUIPMENT	216,671,888				5,870,678	(3)	14,223,601	(20)	2,844,720	8,715,398	230,895,488	(4)
314.00	TURBOGENERATOR UNITS	36,687,856				994,050	(3)	4,654,234	(15)	698,135	1,692,185	41,342,090	(4)
315.00	ACCESSORY ELECTRIC EQUIPMENT	14,056,574				380,860	(3)	348,873	(20)	69,775	450,634	14,405,447	(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	509,621				13,808	(3)	89,706	(5)	4,485	18,293	599,327	(3)
	TOTAL DAVE JOHNSTON UNIT 4	*282,903,914*				*7,665,220*	*(3)*	*19,498,254*		*3,671,667*	*11,336,887*	*302,402,168*	*(4)*
	DAVE JOHNSTON COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	121,722,003				3,298,031	(3)	2,311,275	(30)	693,383	3,991,414	124,033,278	(3)
312.00	BOILER PLANT EQUIPMENT	120,084,326				3,253,659	(3)	8,770,920	(20)	1,754,184	5,007,843	128,855,246	(4)
314.00	TURBOGENERATOR UNITS	8,918,509				241,645	(3)	759,848	(15)	113,977	355,622	9,678,357	(4)
315.00	ACCESSORY ELECTRIC EQUIPMENT	27,307,112				739,880	(3)	323,033	(20)	64,607	804,487	27,630,146	(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	6,684,324				181,110	(3)	1,016,909	(5)	50,845	231,956	7,701,233	(3)
	TOTAL DAVE JOHNSTON COMMON	*284,716,274*				*7,714,326*	*(3)*	*13,181,985*		*2,676,996*	*10,391,322*	*297,898,260*	*(3)*
TOTAL DAVE JOHNSTON GENERATING STATION		963,100,505		*762*	*34.25*	26,095,000		64,614,557		12,418,696	38,513,696	1,027,715,062	
GADSBY GENERATING STATION													
	GADSBY UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	1,116,785				155,483	(14)	114,469	(30)	34,341	189,824	1,231,253	(15)
312.00	BOILER PLANT EQUIPMENT	8,348,855				1,162,363	(14)	1,933,013	(20)	386,603	1,548,965	10,281,868	(15)
314.00	TURBOGENERATOR UNITS	3,320,116				462,241	(14)	2,164,978	(15)	324,747	786,987	5,485,094	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,183,667				164,795	(14)	210,954	(20)	42,191	206,986	1,394,622	(15)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	11,806				1,644	(14)	9,456	(5)	473	2,116	21,262	(10)
	TOTAL GADSBY UNIT 1	*13,981,229*				*1,946,526*	*(14)*	*4,432,870*		*788,354*	*2,734,879*	*18,414,099*	*(15)*
	GADSBY UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	995,762				138,634	(14)	109,381	(30)	32,814	171,449	1,105,144	(16)
312.00	BOILER PLANT EQUIPMENT	11,109,146				1,546,662	(14)	2,661,887	(20)	532,377	2,079,039	13,771,033	(15)
314.00	TURBOGENERATOR UNITS	3,908,322				544,133	(14)	2,460,839	(15)	369,126	913,259	6,369,162	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,164,386				162,111	(14)	242,338	(20)	48,468	210,578	1,406,724	(15)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	7,114				990	(14)	5,589	(5)	279	1,270	12,703	(10)
	TOTAL GADSBY UNIT 2	*17,184,731*				*2,392,531*	*(14)*	*5,480,034*		*983,065*	*3,375,595*	*22,664,765*	*(15)*
	GADSBY UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	1,100,545				153,222	(14)	103,655	(30)	31,096	184,319	1,204,200	(15)
312.00	BOILER PLANT EQUIPMENT	11,134,090				1,550,135	(14)	2,679,611	(20)	535,922	2,086,057	13,813,701	(15)
314.00	TURBOGENERATOR UNITS	5,051,267				703,259	(14)	2,556,477	(15)	383,472	1,086,730	7,607,744	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,276,562				316,953	(14)	235,974	(20)	47,195	364,147	2,512,536	(14)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	26,950				3,752	(14)	19,981	(5)	999	4,751	46,931	(10)
	TOTAL GADSBY UNIT 3	*19,589,413*				*2,727,321*	*(14)*	*5,595,698*		*998,684*	*3,726,005*	*25,185,111*	*(15)*

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ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	TERMINAL RETIREMENTS MW (PACIFICORP SHARE)	$ / kW	TERMINAL RETIREMENTS NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	GADSBY COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	11,076,085				1,542,059	(14)	643,155	(30)	192,947	1,735,006	11,719,240	(15)
312.00	BOILER PLANT EQUIPMENT	1,216,707				169,395	(14)	194,265	(20)	38,853	208,248	1,410,972	(15)
314.00	TURBOGENERATOR UNITS	388,711				54,118	(14)	86,998	(15)	13,050	67,168	475,709	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,007,003				418,648	(14)	101,414	(20)	20,283	438,930	3,108,417	(14)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	283,020				39,403	(14)	94,063	(5)	4,703	44,106	377,083	(12)
	TOTAL GADSBY COMMON	*15,971,526*				*2,223,623*	*(14)*	*1,119,895*		*269,835*	*2,493,458*	*17,091,421*	*(15)*
TOTAL GADSBY GENERATING STATION		66,726,899		*237.5*	*39.11*	9,290,000		16,628,497		3,039,938	12,329,938	83,355,396	
HAYDEN GENERATING STATION													
	HAYDEN UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	1,058,317				3,618	(0)	72,561	(30)	21,768	25,386	1,130,878	(2)
312.00	BOILER PLANT EQUIPMENT	42,188,885				144,233	(0)	4,699,192	(20)	939,838	1,084,071	46,888,077	(2)
314.00	TURBOGENERATOR UNITS	4,154,229				14,202	(0)	961,178	(15)	144,177	158,379	5,115,408	(3)
315.00	ACCESSORY ELECTRIC EQUIPMENT	933,350				3,191	(0)	92,617	(20)	18,523	21,714	1,025,966	(2)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	192,673				659	(0)	57,404	(5)	2,870	3,529	250,077	(1)
	TOTAL HAYDEN UNIT 1	*48,527,454*				*165,903*	*(0)*	*5,882,952*		*1,127,177*	*1,293,080*	*54,410,406*	*(2)*
	HAYDEN UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	1,723,788				5,893	(0)	100,952	(30)	30,286	36,179	1,824,740	(2)
312.00	BOILER PLANT EQUIPMENT	21,444,133				73,312	(0)	2,426,204	(20)	485,241	558,553	23,870,338	(2)
314.00	TURBOGENERATOR UNITS	3,780,072				12,923	(0)	722,836	(15)	108,425	121,348	4,502,908	(3)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,234,764				4,221	(0)	97,137	(20)	19,427	23,649	1,331,901	(2)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	160,782				550	(0)	64,277	(5)	3,214	3,764	225,059	(2)
	TOTAL HAYDEN UNIT 2	*28,343,538*				*96,899*	*(0)*	*3,411,407*		*646,593*	*743,492*	*31,754,945*	*(2)*
	HAYDEN COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	14,584,946				49,862	(0)	310,901	(30)	93,270	143,133	14,895,848	(1)
312.00	BOILER PLANT EQUIPMENT	10,979,128				37,535	(0)	1,573,517	(20)	314,703	352,238	12,552,644	(3)
314.00	TURBOGENERATOR UNITS	222,213				760	(0)	29,567	(15)	4,435	5,195	251,780	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	188,296				644	(0)	17,779	(20)	3,556	4,199	206,075	(2)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	116,243				397	(0)	48,434	(5)	2,422	2,819	164,677	(2)
	TOTAL HAYDEN COMMON	*26,090,826*				*89,198*	*(0)*	*1,980,197*		*418,386*	*507,584*	*28,071,023*	*(2)*
TOTAL HAYDEN GENERATING STATION		102,961,818		*78*	*4.5*	352,000		11,274,556		2,192,156	2,544,156	114,236,374	
HUNTER GENERATING STATION													
	HUNTER UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	20,380,022				1,014,459	(5)	2,707,725	(30)	812,317	1,826,777	23,087,747	(8)
312.00	BOILER PLANT EQUIPMENT	204,902,365				10,199,456	(5)	56,703,873	(20)	11,340,775	21,540,231	261,606,237	(8)
314.00	TURBOGENERATOR UNITS	45,916,847				2,285,610	(5)	19,976,626	(15)	2,996,494	5,282,104	65,893,473	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	29,264,499				1,456,703	(5)	4,758,840	(20)	951,768	2,408,471	34,023,339	(7)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	402,775				20,049	(5)	399,750	(5)	19,987	40,036	802,525	(5)
	TOTAL HUNTER UNIT 1	*300,866,508*				*14,976,278*	*(5)*	*84,546,813*		*16,121,341*	*31,097,619*	*385,413,321*	*(8)*
	HUNTER UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	11,078,746				551,468	(5)	1,385,054	(30)	415,516	966,985	12,463,800	(8)
312.00	BOILER PLANT EQUIPMENT	130,296,432				6,485,785	(5)	36,155,168	(20)	7,231,034	13,716,819	166,451,600	(8)
314.00	TURBOGENERATOR UNITS	32,104,966				1,598,094	(5)	13,706,515	(15)	2,055,977	3,654,071	45,811,482	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	14,261,318				709,888	(5)	2,444,548	(20)	488,910	1,198,797	16,705,866	(7)
	TOTAL HUNTER UNIT 2	*187,741,462*				*9,345,235*	*(5)*	*53,691,285*		*10,191,437*	*19,536,672*	*241,432,747*	*(8)*
	HUNTER UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	49,774,045				2,477,610	(5)	5,952,154	(30)	1,785,646	4,263,256	55,726,199	(8)
312.00	BOILER PLANT EQUIPMENT	214,583,840				10,681,372	(5)	82,583,844	(20)	16,516,769	27,198,141	297,167,685	(9)
314.00	TURBOGENERATOR UNITS	60,702,394				3,021,592	(5)	23,869,698	(15)	3,580,455	6,602,047	84,572,092	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	47,052,029				2,342,116	(5)	7,601,978	(20)	1,520,396	3,862,511	54,654,007	(7)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	865,258				43,070	(5)	768,328	(5)	38,416	81,486	1,633,586	(5)
	TOTAL HUNTER UNIT 3	*372,977,566*				*18,565,761*	*(5)*	*120,776,002*		*23,441,682*	*42,007,443*	*493,753,568*	*(9)*
	HUNTER UNITS 1 AND 2 COMMON FACILITIES												
311.00	STRUCTURES AND IMPROVEMENTS	8,326,754				414,482	(5)	1,081,101	(30)	324,330	738,812	9,407,855	(8)
312.00	BOILER PLANT EQUIPMENT	8,942,063				445,110	(5)	2,938,226	(20)	587,645	1,032,756	11,880,289	(9)
314.00	TURBOGENERATOR UNITS	2,542,965				126,582	(5)	1,319,993	(15)	197,999	324,580	3,862,958	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	91,956				4,577	(5)	9,857	(20)	1,971	6,549	101,813	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	412,845				20,550	(5)	411,057	(5)	20,553	41,103	823,902	(5)
	TOTAL HUNTER UNITS 1 AND 2 COMMON FACILITIES	*20,316,584*				*1,011,302*	*(5)*	*5,760,234*		*1,132,499*	*2,143,800*	*26,076,817*	*(8)*

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(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	HUNTER UNITS 1, 2 AND 3 COMMON FACILITIES												
311.00	STRUCTURES AND IMPROVEMENTS	99,364,459				4,946,080	(5)	11,498,117	(30)	3,449,435	8,395,515	110,862,576	(8)
312.00	BOILER PLANT EQUIPMENT	21,016,163				1,046,125	(5)	6,877,828	(20)	1,375,566	2,421,690	27,893,990	(9)
314.00	TURBOGENERATOR UNITS	810,848				40,362	(5)	405,391	(15)	60,809	101,170	1,216,239	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,528,559				76,087	(5)	91,475	(20)	18,295	94,382	1,620,034	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	296,745				14,771	(5)	170,708	(5)	8,535	23,307	467,454	(5)
	TOTAL HUNTER UNITS 1, 2 AND 3 COMMON FACILITIES	*123,016,774*				*6,123,425*	*(5)*	*19,043,519*		*4,912,640*	*11,036,064*	*142,060,293*	*(8)*
TOTAL HUNTER GENERATING STATION		1,004,918,893		*1158*	*43.19*	50,022,000		283,817,852		55,799,598	105,821,598	1,288,736,746	
HUNTINGTON GENERATING STATION													
	HUNTINGTON UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	18,207,126				999,065	(5)	1,668,645	(30)	500,594	1,499,659	19,875,771	(8)
312.00	BOILER PLANT EQUIPMENT	241,983,191				13,278,154	(5)	43,654,264	(20)	8,730,853	22,009,007	285,637,456	(8)
314.00	TURBOGENERATOR UNITS	47,406,525				2,601,301	(5)	13,193,304	(15)	1,978,996	4,580,297	60,599,828	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	17,966,730				985,874	(5)	2,066,926	(20)	413,385	1,399,259	20,033,656	(7)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	850,741				46,682	(5)	380,622	(5)	19,031	65,713	1,231,363	(5)
	TOTAL HUNTINGTON UNIT 1	*326,414,313*				*17,911,077*	*(5)*	*60,963,761*		*11,642,858*	*29,553,935*	*387,378,074*	*(8)*
	HUNTINGTON UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	24,462,162				1,342,293	(5)	1,759,747	(30)	527,924	1,870,217	26,221,908	(7)
312.00	BOILER PLANT EQUIPMENT	203,894,861				11,188,163	(5)	40,271,960	(20)	8,054,392	19,242,555	244,166,821	(8)
314.00	TURBOGENERATOR UNITS	43,690,890				2,397,416	(5)	14,411,606	(15)	2,161,741	4,559,157	58,102,496	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	22,096,490				1,212,483	(5)	1,683,762	(20)	336,752	1,549,236	23,780,252	(7)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	649,927				35,663	(5)	321,334	(5)	16,067	51,730	971,261	(5)
	TOTAL HUNTINGTON UNIT 2	*294,794,329*				*16,176,018*	*(5)*	*58,448,409*		*11,096,876*	*27,272,894*	*353,242,738*	*(8)*
	HUNTINGTON COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	73,315,113				4,022,963	(5)	5,553,297	(30)	1,665,989	5,688,952	78,868,409	(7)
312.00	BOILER PLANT EQUIPMENT	30,152,782				1,654,550	(5)	5,538,845	(20)	1,107,769	2,762,319	35,691,627	(8)
314.00	TURBOGENERATOR UNITS	4,742,142				260,212	(5)	2,126,741	(15)	319,011	579,223	6,868,883	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,707,170				203,421	(5)	133,937	(20)	26,787	230,208	3,841,106	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	505,896				27,760	(5)	181,110	(5)	9,055	36,815	687,006	(5)
	TOTAL HUNTINGTON COMMON	*112,423,102*				*6,168,905*	*(5)*	*13,533,928*		*3,128,612*	*9,297,517*	*125,957,031*	*(7)*
TOTAL HUNTINGTON GENERATING STATION		733,631,744		*909*	*44.29*	40,256,000		132,946,099		25,868,346	66,124,346	866,577,843	
JIM BRIDGER GENERATING STATION													
	JIM BRIDGER UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	14,743,122				652,614	(4)	701,335	(30)	210,400	863,015	15,444,457	(6)
312.00	BOILER PLANT EQUIPMENT	147,274,674				6,519,215	(4)	16,593,639	(20)	3,318,728	9,837,942	163,868,313	(6)
314.00	TURBOGENERATOR UNITS	40,969,155				1,813,528	(4)	5,293,836	(15)	794,075	2,607,603	46,262,991	(6)
315.00	ACCESSORY ELECTRIC EQUIPMENT	10,182,044				450,715	(4)	649,411	(20)	129,882	580,597	10,831,456	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	237,206				10,500	(4)	76,521	(5)	3,826	14,326	313,727	(5)
	TOTAL JIM BRIDGER UNIT 1	*213,406,203*				*9,446,572*	*(4)*	*23,314,742*		*4,456,912*	*13,903,484*	*236,720,944*	*(6)*
	JIM BRIDGER UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	11,979,596				530,285	(4)	856,192	(30)	256,857	787,143	12,835,787	(6)
312.00	BOILER PLANT EQUIPMENT	148,559,220				6,576,076	(4)	24,201,636	(20)	4,840,327	11,416,403	172,760,856	(7)
314.00	TURBOGENERATOR UNITS	51,228,658				2,267,672	(4)	8,582,083	(15)	1,287,313	3,554,984	59,810,741	(6)
315.00	ACCESSORY ELECTRIC EQUIPMENT	8,377,057				370,816	(4)	806,800	(20)	161,360	532,176	9,183,856	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	134,132				5,937	(4)	64,350	(5)	3,217	9,155	198,482	(5)
	TOTAL JIM BRIDGER UNIT 2	*220,278,662*				*9,750,786*	*(4)*	*34,511,061*		*6,549,075*	*16,299,861*	*254,789,722*	*(6)*

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	JIM BRIDGER UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	11,757,180				520,440	(4)	1,195,533	(30)	358,660	879,100	12,952,714	(7)
312.00	BOILER PLANT EQUIPMENT	217,473,233				9,626,602	(4)	41,896,952	(20)	8,379,390	18,005,992	259,370,185	(7)
314.00	TURBOGENERATOR UNITS	33,269,552				1,472,700	(4)	10,865,475	(15)	1,629,821	3,102,521	44,135,027	(7)
315.00	ACCESSORY ELECTRIC EQUIPMENT	6,820,179				301,900	(4)	944,654	(20)	188,931	490,831	7,764,833	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	111,522				4,937	(4)	80,963	(5)	4,048	8,985	192,485	(5)
	TOTAL JIM BRIDGER UNIT 3	*269,431,666*				*11,926,578*	*(4)*	*54,983,577*		*10,560,851*	*22,487,428*	*324,415,243*	*(7)*
	JIM BRIDGER UNIT 4												
311.00	STRUCTURES AND IMPROVEMENTS	36,370,086				1,609,947	(4)	3,540,835	(30)	1,062,251	2,672,197	39,910,921	(7)
312.00	BOILER PLANT EQUIPMENT	244,014,871				10,801,486	(4)	48,313,121	(20)	9,662,624	20,464,110	292,327,992	(7)
314.00	TURBOGENERATOR UNITS	33,653,051				1,489,675	(4)	11,909,204	(15)	1,786,381	3,276,056	45,562,255	(7)
315.00	ACCESSORY ELECTRIC EQUIPMENT	14,839,186				656,867	(4)	1,955,999	(20)	391,200	1,048,067	16,795,185	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	727,642				32,210	(4)	520,908	(5)	26,045	58,255	1,248,550	(5)
	TOTAL JIM BRIDGER UNIT 4	*329,604,836*				*14,590,185*	*(4)*	*66,240,067*		*12,928,501*	*27,518,685*	*395,844,903*	*(7)*
	JIM BRIDGER COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	61,998,319				2,744,398	(4)	4,640,999	(30)	1,392,300	4,136,698	66,639,318	(6)
312.00	BOILER PLANT EQUIPMENT	70,909,559				3,138,860	(4)	17,372,583	(20)	3,474,517	6,613,377	88,282,141	(7)
314.00	TURBOGENERATOR UNITS	6,902,131				305,528	(4)	2,085,455	(15)	312,818	618,346	8,987,586	(7)
315.00	ACCESSORY ELECTRIC EQUIPMENT	14,996,324				663,823	(4)	1,592,938	(20)	318,588	982,410	16,589,263	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,152,242				95,270	(4)	793,019	(5)	39,651	134,921	2,945,261	(5)
	TOTAL JIM BRIDGER COMMON	*156,958,575*				*6,947,879*	*(4)*	*26,484,994*		*5,537,873*	*12,485,752*	*183,443,569*	*(7)*
TOTAL JIM BRIDGER GENERATING STATION		1,189,679,941		*1415*	*37.21*	52,662,000		205,534,440		40,033,211	92,695,211	1,395,214,381	
NAUGHTON GENERATING STATION													
	NAUGHTON UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	20,690,860				1,705,897	(8)	492,802	(30)	147,841	1,853,738	21,183,661	(9)
312.00	BOILER PLANT EQUIPMENT	142,028,838				11,709,837	(8)	11,547,136	(20)	2,309,427	14,019,264	153,575,974	(9)
314.00	TURBOGENERATOR UNITS	17,545,722				1,446,590	(8)	3,151,298	(15)	472,695	1,919,285	20,697,020	(9)
315.00	ACCESSORY ELECTRIC EQUIPMENT	20,491,091				1,689,427	(8)	472,288	(20)	94,458	1,783,884	20,963,379	(9)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	65,695				5,416	(8)	30,194	(5)	1,510	6,926	95,889	(7)
	TOTAL NAUGHTON UNIT 1	*200,822,207*				*16,557,168*	*(8)*	*15,693,717*		*3,025,930*	*19,583,097*	*216,515,924*	*(9)*
	NAUGHTON UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	28,879,052				2,380,988	(8)	483,081	(30)	144,924	2,525,912	29,362,133	(9)
312.00	BOILER PLANT EQUIPMENT	167,909,210				13,843,593	(8)	14,518,865	(20)	2,903,773	16,747,366	182,428,075	(9)
314.00	TURBOGENERATOR UNITS	20,876,887				1,721,235	(8)	3,152,487	(15)	472,873	2,194,108	24,029,374	(9)
315.00	ACCESSORY ELECTRIC EQUIPMENT	29,582,075				2,438,950	(8)	587,643	(20)	117,529	2,556,479	30,169,717	(8)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	279,921				23,079	(8)	108,950	(5)	5,448	28,526	388,872	(7)
	TOTAL NAUGHTON UNIT 2	*247,527,145*				*20,407,845*	*(8)*	*18,851,026*		*3,644,546*	*24,052,391*	*266,378,171*	*(9)*
	NAUGHTON UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	14,168,873				1,168,180	(8)	48,139	(30)	14,442	1,182,621	14,217,012	(8)
312.00	BOILER PLANT EQUIPMENT	145,034,277				11,957,626	(8)	1,391,188	(20)	278,238	12,235,864	146,425,465	(8)
314.00	TURBOGENERATOR UNITS	38,646,562				3,186,289	(8)	424,332	(15)	63,650	3,249,939	39,070,894	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	11,394,540				939,444	(8)	45,143	(20)	9,029	948,473	11,439,684	(8)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	200,606				16,539	(8)	5,699	(5)	285	16,824	206,305	(8)
	TOTAL NAUGHTON UNIT 3	*209,444,857*				*17,268,078*	*(8)*	*1,914,502*		*365,643*	*17,633,721*	*211,359,359*	*(8)*
	NAUGHTON COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	59,035,206				4,867,270	(8)	1,628,221	(30)	488,466	5,355,736	60,663,427	(9)
312.00	BOILER PLANT EQUIPMENT	32,364,861				2,668,382	(8)	3,878,348	(20)	775,670	3,444,052	36,243,210	(10)
314.00	TURBOGENERATOR UNITS	1,149,868				94,803	(8)	149,352	(15)	22,403	117,206	1,299,219	(9)
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,504,711				288,953	(8)	90,085	(20)	18,017	306,970	3,594,796	(9)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,388,792				114,502	(8)	251,540	(5)	12,577	127,079	1,640,332	(8)
	TOTAL NAUGHTON COMMON	*97,443,438*				*8,033,909*	*(8)*	*5,997,546*		*1,317,133*	*9,351,042*	*103,440,984*	*(9)*
TOTAL NAUGHTON GENERATING STATION		755,237,647		*637*	*97.75*	62,267,000		42,456,790		8,353,251	70,620,251	797,694,438	

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ACCOUNT	TERMINAL RETIREMENTS RETIREMENTS ($)	MW	TERMINAL RETIREMENTS MW (PACIFICORP SHARE)	$ / kW	TERMINAL RETIREMENTS NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
WYODAK GENERATING STATION												
WYODAK PLANT												
311.00 STRUCTURES AND IMPROVEMENTS	47,719,575				923,109	(2)	4,795,036	(30)	1,438,511	2,361,619	52,514,611	(4)
312.00 BOILER PLANT EQUIPMENT	248,083,646				4,799,039	(2)	66,082,969	(20)	13,216,594	18,015,633	314,166,616	(6)
314.00 TURBOGENERATOR UNITS	46,792,678				905,178	(2)	20,031,850	(15)	3,004,777	3,909,956	66,824,527	(6)
315.00 ACCESSORY ELECTRIC EQUIPMENT	25,530,872				493,880	(2)	3,090,065	(20)	618,013	1,111,894	28,620,937	(4)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	868,125				16,793	(2)	417,536	(5)	20,877	37,670	1,285,661	(3)
TOTAL WYODAK GENERATING STATION	368,994,896		*268*	*26.63*	7,138,000		94,417,456		18,298,772	25,436,772	463,412,352	(5)
BLUNDELL GENERATING STATION												
BLUNDELL GEOTHERMAL STEAM FIELD												
311.00 STRUCTURES AND IMPROVEMENTS	242,417				15,342	(6)	8,346	(30)	2,504	17,845	250,763	(7)
312.00 BOILER PLANT EQUIPMENT	32,469,199				2,054,865	(6)	5,126,525	(20)	1,025,305	3,080,170	37,595,725	(8)
315.00 ACCESSORY ELECTRIC EQUIPMENT	1,007,353				63,752	(6)	26,443	(20)	5,289	69,040	1,033,796	(7)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	95,453				6,041	(6)	29,649	(5)	1,482	7,523	125,101	(6)
TOTAL BLUNDELL GEOTHERMAL STEAM FIELD	*33,814,422*				*2,140,000*	*(6)*	*5,190,962*		*1,034,580*	*3,174,580*	*39,005,385*	*(8)*
BLUNDELL GEOTHERMAL UNIT 1												
311.00 STRUCTURES AND IMPROVEMENTS	6,151,974				482,461	(8)	495,183	(30)	148,555	631,016	6,647,157	(9)
312.00 BOILER PLANT EQUIPMENT	10,122,864				793,874	(8)	3,086,949	(20)	617,390	1,411,264	13,209,813	(11)
314.00 TURBOGENERATOR UNITS	12,754,939				1,000,291	(8)	5,022,873	(15)	753,431	1,753,722	17,777,812	(10)
315.00 ACCESSORY ELECTRIC EQUIPMENT	4,586,408				359,684	(8)	458,996	(20)	91,799	451,483	5,045,404	(9)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	454,029				35,607	(8)	253,652	(5)	12,683	48,289	707,681	(7)
TOTAL BLUNDELL GEOTHERMAL UNIT 1	*34,070,214*				*2,671,916*	*(8)*	*9,317,654*		*1,623,858*	*4,295,774*	*43,387,867*	*(10)*
BLUNDELL GEOTHERMAL UNIT 2												
311.00 STRUCTURES AND IMPROVEMENTS	665,221				52,169	(8)	24,151	(30)	7,245	59,415	689,372	(9)
312.00 BOILER PLANT EQUIPMENT	6,826,164				535,334	(8)	1,179,651	(20)	235,930	771,264	8,005,815	(10)
314.00 TURBOGENERATOR UNITS	13,290,320				1,042,278	(8)	3,149,074	(15)	472,361	1,514,639	16,439,393	(9)
315.00 ACCESSORY ELECTRIC EQUIPMENT	2,365,582				185,518	(8)	88,155	(20)	17,631	203,149	2,453,737	(8)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	391,241				30,683	(8)	154,035	(5)	7,702	38,384	545,275	(7)
TOTAL BLUNDELL GEOTHERMAL UNIT 2	*23,538,527*				*1,845,981*	*(8)*	*4,595,065*		*740,869*	*2,586,851*	*28,133,592*	*(9)*
BLUNDELL GEOTHERMAL COMMON												
311.00 STRUCTURES AND IMPROVEMENTS	716,132				56,162	(8)	24,113	(30)	7,234	63,396	740,245	(9)
312.00 BOILER PLANT EQUIPMENT	231,660				18,168	(8)	38,961	(20)	7,792	25,960	270,620	(10)
315.00 ACCESSORY ELECTRIC EQUIPMENT	41,137				3,226	(8)	1,195	(20)	239	3,465	42,332	(8)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	45,224				3,547	(8)	29,536	(5)	1,477	5,023	74,760	(7)
TOTAL BLUNDELL GEOTHERMAL COMMON	*1,034,153*				*81,102*	*(8)*	*93,805*		*16,742*	*97,844*	*1,127,958*	*(9)*
TOTAL BLUNDELL GENERATING STATION	92,457,316		*33*	*139.3*	6,739,000		19,197,486		3,416,049	10,155,049	111,654,802	
TOTAL STEAM PLANT	**6,212,841,994**				**289,873,000**		**936,831,155**		**182,220,848**	**472,093,848**	**7,149,673,149**	

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ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	TERMINAL RETIREMENTS MW (PACIFICORP SHARE)	$ / kW	TERMINAL RETIREMENTS NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
HYDRAULIC PRODUCTION PLANT													
	ASHTON/ST. ANTHONY												
331.00	STRUCTURES AND IMPROVEMENTS	1,967,832				-	0	52,445	(30)	15,733	15,733	2,020,277	(1)
332.00	RESERVOIRS, DAMS AND WATERWAYS	27,744,103				-	0	427,635	(40)	171,054	171,054	28,171,738	(1)
333.00	WATERWHEELS, TURBINES AND GENERATORS	1,918,551				-	0	98,234	(40)	39,293	39,293	2,016,785	(2)
334.00	ACCESSORY ELECTRIC EQUIPMENT	1,239,462				-	0	122,789	(15)	18,418	18,418	1,362,251	(1)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	7,569				-	0	623	(10)	62	62	8,192	(1)
336.00	ROADS, RAILROADS AND BRIDGES	5,387				-	0	138	(40)	55	55	5,525	(1)
	TOTAL ASHTON/ST. ANTHONY	32,882,903		*0*	*0*	-	0	701,864		244,617	244,617	33,584,767	*(1)*
	BEAR RIVER												
331.00	STRUCTURES AND IMPROVEMENTS	5,805,261				-	0	357,518	(30)	107,255	107,255	6,162,779	(2)
332.00	RESERVOIRS, DAMS AND WATERWAYS	29,570,516				-	0	1,501,632	(40)	600,653	600,653	31,072,147	(2)
333.00	WATERWHEELS, TURBINES AND GENERATORS	13,645,972				-	0	998,223	(40)	399,289	399,289	14,644,195	(3)
334.00	ACCESSORY ELECTRIC EQUIPMENT	4,955,390				-	0	812,346	(15)	121,852	121,852	5,767,736	(2)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	72,016				-	0	9,938	(10)	994	994	81,954	(1)
336.00	ROADS, RAILROADS AND BRIDGES	959,483				-	0	55,884	(40)	22,354	22,354	1,015,368	(2)
	TOTAL BEAR RIVER	55,008,638		*0*	*0*	-	0	3,735,542		1,252,397	1,252,397	58,744,179	*(2)*
	BEND												
331.00	STRUCTURES AND IMPROVEMENTS	90,930				-	0	4,339	(30)	1,302	1,302	95,269	(1)
332.00	RESERVOIRS, DAMS AND WATERWAYS	1,196,426				-	0	29,103	(40)	11,641	11,641	1,225,529	(1)
333.00	WATERWHEELS, TURBINES AND GENERATORS	94,962				-	0	11,973	(40)	4,789	4,789	106,935	(4)
334.00	ACCESSORY ELECTRIC EQUIPMENT	542,317				-	0	85,268	(15)	12,790	12,790	627,584	(2)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	14,206				-	0	1,178	(10)	118	118	15,384	(1)
336.00	ROADS, RAILROADS AND BRIDGES	149				-	0	25	(40)	10	10	174	(6)
	TOTAL BEND	1,938,990		*0*	*0*	-	0	131,886		30,650	30,650	2,070,876	*(1)*
	BIG FORK												
331.00	STRUCTURES AND IMPROVEMENTS	674,438				-	0	87,791	(30)	26,337	26,337	762,230	(3)
332.00	RESERVOIRS, DAMS AND WATERWAYS	4,734,941				-	0	506,055	(40)	202,422	202,422	5,240,996	(4)
333.00	WATERWHEELS, TURBINES AND GENERATORS	1,288,391				-	0	297,216	(40)	118,887	118,887	1,585,607	(7)
334.00	ACCESSORY ELECTRIC EQUIPMENT	264,526				-	0	138,027	(15)	20,704	20,704	402,552	(5)
336.00	ROADS, RAILROADS AND BRIDGES	206,352				-	0	27,933	(40)	11,173	11,173	234,285	(5)
	TOTAL BIG FORK	7,168,648		*0*	*0*	-	0	1,057,022		379,523	379,523	8,225,670	*(5)*
	CUTLER												
331.00	STRUCTURES AND IMPROVEMENTS	3,334,047				-	0	714,371	(30)	214,311	214,311	4,048,418	(5)
332.00	RESERVOIRS, DAMS AND WATERWAYS	8,884,747				-	0	1,778,773	(40)	711,509	711,509	10,663,520	(7)
333.00	WATERWHEELS, TURBINES AND GENERATORS	9,245,766				-	0	2,784,993	(40)	1,113,997	1,113,997	12,030,759	(9)
334.00	ACCESSORY ELECTRIC EQUIPMENT	1,571,141				-	0	1,148,853	(15)	172,328	172,328	2,719,993	(6)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	6,481				-	0	4,643	(10)	464	464	11,124	(4)
336.00	ROADS, RAILROADS AND BRIDGES	421,599				-	0	170,493	(40)	68,197	68,197	592,092	(12)
	TOTAL CUTLER	23,463,781		*0*	*0*	-	0	6,602,125		2,280,807	2,280,807	30,065,907	*(8)*
	EAGLE POINT												
331.00	STRUCTURES AND IMPROVEMENTS	172,200				-	0	13,205	(30)	3,961	3,961	185,404	(2)
332.00	RESERVOIRS, DAMS AND WATERWAYS	1,154,457				-	0	75,579	(40)	30,232	30,232	1,230,036	(2)
333.00	WATERWHEELS, TURBINES AND GENERATORS	209,472				-	0	42,070	(40)	16,828	16,828	251,541	(7)
334.00	ACCESSORY ELECTRIC EQUIPMENT	113,481				-	0	31,087	(15)	4,663	4,663	144,568	(3)
336.00	ROADS, RAILROADS AND BRIDGES	168,171				-	0	10,111	(40)	4,044	4,044	178,282	(2)
	TOTAL EAGLE POINT	1,817,780		*0*	*0*	-	0	172,052		59,728	59,728	1,989,832	*(3)*
	GRANITE												
331.00	STRUCTURES AND IMPROVEMENTS	519,204				-	0	28,009	(30)	8,403	8,403	547,213	(2)
332.00	RESERVOIRS, DAMS AND WATERWAYS	3,635,178				-	0	149,307	(40)	59,723	59,723	3,784,485	(2)
333.00	WATERWHEELS, TURBINES AND GENERATORS	649,320				-	0	71,382	(40)	28,553	28,553	720,702	(4)
334.00	ACCESSORY ELECTRIC EQUIPMENT	178,018				-	0	39,043	(15)	5,856	5,856	217,060	(3)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,166				-	0	243	(10)	24	24	1,410	(2)
	TOTAL GRANITE	4,982,887		*0*	*0*	-	0	287,983		102,559	102,559	5,270,870	*(2)*
	KLAMATH RIVER												
331.00	STRUCTURES AND IMPROVEMENTS	981,691				-	0	6,323	(30)	1,897	1,897	988,014	0
332.00	RESERVOIRS, DAMS AND WATERWAYS	11,795,792				-	0	73,046	(40)	29,218	29,218	11,868,838	0
333.00	WATERWHEELS, TURBINES AND GENERATORS	338,398				-	0	6,303	(40)	2,521	2,521	344,702	(1)
334.00	ACCESSORY ELECTRIC EQUIPMENT	888,235				-	0	16,900	(15)	2,535	2,535	905,135	0
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	60,337				-	0	1,451	(10)	145	145	61,788	0
336.00	ROADS, RAILROADS AND BRIDGES	238,897				-	0	2,178	(40)	871	871	241,075	0
	TOTAL KLAMATH RIVER	14,303,350		*0*	*0*	-	0	106,201		37,188	37,188	14,409,551	*0*

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UTAH, WYOMING AND IDAHO
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2017

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	TERMINAL RETIREMENTS MW (PACIFICORP SHARE)	$ / kW	TERMINAL RETIREMENTS NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	KLAMATH RIVER - ACCELERATED												
331.00	STRUCTURES AND IMPROVEMENTS	16,016,352				-	0	46,239	(30)	13,872	13,872	16,062,591	0
332.00	RESERVOIRS, DAMS AND WATERWAYS	37,066,627				-	0	115,094	(40)	46,038	46,038	37,181,722	0
333.00	WATERWHEELS, TURBINES AND GENERATORS	17,940,170				-	0	79,584	(40)	31,834	31,834	18,019,754	0
334.00	ACCESSORY ELECTRIC EQUIPMENT	16,210,726				-	0	128,344	(15)	19,252	19,252	16,339,070	0
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	182,419				-	0	1,984	(10)	198	198	184,403	0
336.00	ROADS, RAILROADS AND BRIDGES	2,680,223				-	0	10,430	(40)	4,172	4,172	2,690,653	0
	TOTAL KLAMATH RIVER ACCLERATED	90,096,518		*0*	*0*	-	0	381,674		115,365	115,365	90,478,192	*0*
	LAST CHANCE												
331.00	STRUCTURES AND IMPROVEMENTS	427,180				-	0	21,214	(30)	6,364	6,364	448,394	(1)
332.00	RESERVOIRS, DAMS AND WATERWAYS	922,843				-	0	34,702	(40)	13,881	13,881	957,545	(1)
333.00	WATERWHEELS, TURBINES AND GENERATORS	1,096,684				-	0	88,371	(40)	35,349	35,349	1,185,055	(3)
334.00	ACCESSORY ELECTRIC EQUIPMENT	233,745				-	0	38,904	(15)	5,836	5,836	272,649	(2)
336.00	ROADS, RAILROADS AND BRIDGES	60,347				-	0	4,940	(40)	1,976	1,976	65,287	(3)
	TOTAL LAST CHANCE	2,740,798		*0*	*0*	-	0	188,132		63,405	63,405	2,928,930	*(2)*
	LIFTON												
331.00	STRUCTURES AND IMPROVEMENTS	1,146,692				-	0	92,924	(30)	27,877	27,877	1,239,616	(2)
332.00	RESERVOIRS, DAMS AND WATERWAYS	7,822,210				-	0	462,046	(40)	184,819	184,819	8,284,256	(2)
333.00	WATERWHEELS, TURBINES AND GENERATORS	7,480,875				-	0	405,321	(40)	162,128	162,128	7,886,196	(2)
334.00	ACCESSORY ELECTRIC EQUIPMENT	350,197				-	0	59,702	(15)	8,955	8,955	409,899	(2)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	10,885				-	0	1,178	(10)	118	118	12,063	(1)
336.00	ROADS, RAILROADS AND BRIDGES	216,445				-	0	8,882	(40)	3,553	3,553	225,327	(2)
	TOTAL LIFTON PUMP STATION	17,027,304		*0*	*0*	-	0	1,030,054		387,450	387,450	18,057,358	*(2)*
	MERWIN												
331.00	STRUCTURES AND IMPROVEMENTS	85,050,397				-	0	10,973,582	(30)	3,292,075	3,292,075	96,023,979	(3)
332.00	RESERVOIRS, DAMS AND WATERWAYS	26,521,322				-	0	3,765,581	(40)	1,506,232	1,506,232	30,286,903	(5)
333.00	WATERWHEELS, TURBINES AND GENERATORS	5,682,809				-	0	2,567,469	(40)	1,026,987	1,026,987	8,250,278	(12)
334.00	ACCESSORY ELECTRIC EQUIPMENT	6,705,740				-	0	3,675,575	(15)	551,336	551,336	10,381,316	(5)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	120,370				-	0	47,847	(10)	4,785	4,785	168,217	(3)
336.00	ROADS, RAILROADS AND BRIDGES	3,684,949				-	0	665,420	(40)	266,168	266,168	4,350,369	(6)
	TOTAL MERWIN	127,765,586		*0*	*0*	-	0	21,695,475		6,647,584	6,647,584	149,461,060	*(4)*
	NORTH UMPQUA												
331.00	STRUCTURES AND IMPROVEMENTS	32,565,422				-	0	2,007,778	(30)	602,334	602,334	34,573,201	(2)
332.00	RESERVOIRS, DAMS AND WATERWAYS	190,010,754				-	0	9,500,111	(40)	3,800,044	3,800,044	199,510,865	(2)
333.00	WATERWHEELS, TURBINES AND GENERATORS	23,209,537				-	0	2,414,571	(40)	965,828	965,828	25,624,108	(4)
334.00	ACCESSORY ELECTRIC EQUIPMENT	16,268,202				-	0	3,331,669	(15)	499,750	499,750	19,599,871	(3)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	615,621				-	0	106,136	(10)	10,614	10,614	721,757	(1)
336.00	ROADS, RAILROADS AND BRIDGES	9,034,272				-	0	757,172	(40)	302,869	302,869	9,791,444	(3)
	TOTAL NORTH UMPQUA	271,703,808		*0*	*0*	-	0	18,117,437		6,181,439	6,181,439	289,821,245	*(2)*
	PARIS												
331.00	STRUCTURES AND IMPROVEMENTS	107,895				-	0	1,943	(30)	583	583	109,838	(1)
332.00	RESERVOIRS, DAMS AND WATERWAYS	108,834				-	0	3,477	(40)	1,391	1,391	112,310	(1)
333.00	WATERWHEELS, TURBINES AND GENERATORS	70,017				-	0	3,236	(40)	1,294	1,294	73,253	(2)
334.00	ACCESSORY ELECTRIC EQUIPMENT	152,669				-	0	9,612	(15)	1,442	1,442	162,281	(1)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	396				-	0	21	(10)	2	2	417	0
	TOTAL PARIS	439,811		*0*	*0*	-	0	18,289		4,712	4,712	458,100	*(1)*
	PIONEER												
331.00	STRUCTURES AND IMPROVEMENTS	511,681				-	0	23,213	(30)	6,964	6,964	534,894	(1)
332.00	RESERVOIRS, DAMS AND WATERWAYS	7,922,589				-	0	282,716	(40)	113,086	113,086	8,205,305	(1)
333.00	WATERWHEELS, TURBINES AND GENERATORS	1,542,090				-	0	73,807	(40)	29,523	29,523	1,615,896	(2)
334.00	ACCESSORY ELECTRIC EQUIPMENT	866,019				-	0	100,690	(15)	15,104	15,104	966,709	(2)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	8,700				-	0	902	(10)	90	90	9,602	(1)
336.00	ROADS, RAILROADS AND BRIDGES	59,802				-	0	1,592	(40)	637	637	61,394	(1)
	TOTAL PIONEER	10,910,881		*0*	*0*	-	0	482,919		165,403	165,403	11,393,800	*(1)*
	PROSPECT # 1, 2 AND 4												
331.00	STRUCTURES AND IMPROVEMENTS	5,896,213				-	0	362,071	(30)	108,621	108,621	6,258,284	(2)
332.00	RESERVOIRS, DAMS AND WATERWAYS	35,009,243				-	0	1,564,661	(40)	625,864	625,864	36,573,903	(2)
333.00	WATERWHEELS, TURBINES AND GENERATORS	3,530,491				-	0	391,598	(40)	156,639	156,639	3,922,090	(4)
334.00	ACCESSORY ELECTRIC EQUIPMENT	5,675,848				-	0	1,128,039	(15)	169,206	169,206	6,803,887	(2)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	16,510				-	0	2,517	(10)	252	252	19,027	(1)
336.00	ROADS, RAILROADS AND BRIDGES	358,874				-	0	29,852	(40)	11,941	11,941	388,725	(3)
	TOTAL PROSPECT NO.1,2 AND 4	50,487,179		*0*	*0*	-	0	3,478,737		1,072,523	1,072,523	53,965,916	*(2)*

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(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	PROSPECT #3												
331.00	STRUCTURES AND IMPROVEMENTS	558,429				-	0	85,479	(30)	25,644	25,644	643,908	(4)
332.00	RESERVOIRS, DAMS AND WATERWAYS	3,936,502				-	0	611,428	(40)	244,571	244,571	4,547,931	(5)
333.00	WATERWHEELS, TURBINES AND GENERATORS	1,412,463				-	0	429,838	(40)	171,935	171,935	1,842,301	(9)
334.00	ACCESSORY ELECTRIC EQUIPMENT	1,224,590				-	0	664,711	(15)	99,707	99,707	1,889,300	(5)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	41,506				-	0	21,209	(10)	2,121	2,121	62,715	(3)
336.00	ROADS, RAILROADS AND BRIDGES	89,864				-	0	27,162	(40)	10,865	10,865	117,026	(9)
	TOTAL PROSPECT NO.3	7,263,354		*0*	*0*	-	0	1,839,827		554,843	554,843	9,103,181	*(6)*
	SANTA CLARA												
331.00	STRUCTURES AND IMPROVEMENTS	176,397				-	0	3,713	(30)	1,114	1,114	180,109	(1)
332.00	RESERVOIRS, DAMS AND WATERWAYS	1,117,106				-	0	22,028	(40)	8,811	8,811	1,139,134	(1)
333.00	WATERWHEELS, TURBINES AND GENERATORS	449,452				-	0	14,902	(40)	5,961	5,961	464,355	(1)
334.00	ACCESSORY ELECTRIC EQUIPMENT	666,913				-	0	41,745	(15)	6,262	6,262	708,658	(1)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	7,516				-	0	436	(10)	44	44	7,952	(1)
336.00	ROADS, RAILROADS AND BRIDGES	21,162				-	0	344	(40)	137	137	21,506	(1)
	TOTAL SANTA CLARA	2,438,546		*0*	*0*	-	0	83,168		22,329	22,329	2,521,714	*(1)*
	STAIRS												
331.00	STRUCTURES AND IMPROVEMENTS	171,993				-	0	9,028	(30)	2,708	2,708	181,021	(1)
332.00	RESERVOIRS, DAMS AND WATERWAYS	988,382				-	0	35,209	(40)	14,083	14,083	1,023,591	(1)
333.00	WATERWHEELS, TURBINES AND GENERATORS	484,732				-	0	36,180	(40)	14,472	14,472	520,911	(3)
334.00	ACCESSORY ELECTRIC EQUIPMENT	199,651				-	0	26,591	(15)	3,989	3,989	226,242	(2)
336.00	ROADS, RAILROADS AND BRIDGES	57,157				-	0	769	(40)	308	308	57,926	(1)
	TOTAL STAIRS	1,901,915		*0*	*0*	-	0	107,776		35,560	35,560	2,009,692	*(2)*
	SWIFT												
331.00	STRUCTURES AND IMPROVEMENTS	64,686,222				-	0	8,048,803	(30)	2,414,641	2,414,641	72,735,026	(3)
332.00	RESERVOIRS, DAMS AND WATERWAYS	39,450,642				-	0	8,135,703	(40)	3,254,281	3,254,281	47,586,345	(7)
333.00	WATERWHEELS, TURBINES AND GENERATORS	12,194,787				-	0	4,229,672	(40)	1,691,869	1,691,869	16,424,459	(10)
334.00	ACCESSORY ELECTRIC EQUIPMENT	5,095,879				-	0	2,921,839	(15)	438,276	438,276	8,017,718	(5)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	215,556				-	0	195,667	(10)	19,567	19,567	411,223	(5)
336.00	ROADS, RAILROADS AND BRIDGES	949,901				-	0	183,190	(40)	73,276	73,276	1,133,091	(6)
	TOTAL SWIFT	122,592,988		*0*	*0*	-	0	23,714,873		7,891,909	7,891,909	146,307,861	*(5)*
	VIVA NAUGHTON												
331.00	STRUCTURES AND IMPROVEMENTS	389,538				-	0	13,687	(30)	4,106	4,106	403,225	(1)
332.00	RESERVOIRS, DAMS AND WATERWAYS	100,674				-	0	2,833	(40)	1,133	1,133	103,507	(1)
333.00	WATERWHEELS, TURBINES AND GENERATORS	467,442				-	0	29,996	(40)	11,999	11,999	497,438	(2)
334.00	ACCESSORY ELECTRIC EQUIPMENT	184,006				-	0	23,345	(15)	3,502	3,502	207,351	(2)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	18,868				-	0	1,726	(10)	173	173	20,594	(1)
	TOTAL VIVA NAUGHTON	1,160,528		*0*	*0*	-	0	71,587		20,912	20,912	1,232,115	*(2)*
	WALLOWA FALLS												
331.00	STRUCTURES AND IMPROVEMENTS	145,936				-	0	22,511	(30)	6,753	6,753	168,447	(4)
332.00	RESERVOIRS, DAMS AND WATERWAYS	805,384				-	0	112,358	(40)	44,943	44,943	917,743	(5)
333.00	WATERWHEELS, TURBINES AND GENERATORS	634,586				-	0	172,074	(40)	68,830	68,830	806,660	(9)
334.00	ACCESSORY ELECTRIC EQUIPMENT	467,794				-	0	292,626	(15)	43,894	43,894	760,420	(6)
336.00	ROADS, RAILROADS AND BRIDGES	556,285				-	0	92,858	(40)	37,143	37,143	649,143	(6)
	TOTAL WALLOWA FALLS	2,609,985		*0*	*0*	-	0	692,428		201,564	201,564	3,302,413	*(6)*
	WEBER												
331.00	STRUCTURES AND IMPROVEMENTS	319,018				-	0	70,479	(30)	21,144	21,144	389,497	(5)
332.00	RESERVOIRS, DAMS AND WATERWAYS	1,680,023				-	0	336,905	(40)	134,762	134,762	2,016,928	(7)
333.00	WATERWHEELS, TURBINES AND GENERATORS	678,137				-	0	258,601	(40)	103,440	103,440	936,738	(11)
334.00	ACCESSORY ELECTRIC EQUIPMENT	156,105				-	0	103,752	(15)	15,563	15,563	259,856	(6)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	14,126				-	0	8,144	(10)	814	814	22,270	(4)
336.00	ROADS, RAILROADS AND BRIDGES	31,459				-	0	8,397	(40)	3,359	3,359	39,857	(8)
	TOTAL WEBER	2,878,869		*0*	*0*	-	0	786,277		279,082	279,082	3,665,146	*(8)*
	YALE												
331.00	STRUCTURES AND IMPROVEMENTS	15,430,798				-	0	2,183,956	(30)	655,187	655,187	17,614,754	(4)
332.00	RESERVOIRS, DAMS AND WATERWAYS	26,765,163				-	0	6,100,415	(40)	2,440,166	2,440,166	32,865,578	(7)
333.00	WATERWHEELS, TURBINES AND GENERATORS	9,218,134				-	0	3,403,765	(40)	1,361,506	1,361,506	12,621,899	(11)
334.00	ACCESSORY ELECTRIC EQUIPMENT	2,335,942				-	0	1,559,809	(15)	233,971	233,971	3,895,750	(6)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	270,794				-	0	290,189	(10)	29,019	29,019	560,983	(5)
336.00	ROADS, RAILROADS AND BRIDGES	1,702,682				-	0	340,268	(40)	136,107	136,107	2,042,950	(7)
	TOTAL YALE	55,723,513		*0*	*0*	-	0	13,878,401		4,855,956	4,855,956	69,601,915	*(7)*
	TOTAL HYDRAULIC PRODUCTION PLANT	**909,308,560**				**-**		**99,361,731**		**32,887,505**	**32,887,505**	**1,008,670,291**	

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(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
OTHER PRODUCTION PLANT													
	CHEHALIS												
341.00	STRUCTURES AND IMPROVEMENTS	23,073,923				497,650	(2)	1,389,574	(20)	277,915	775,565	24,463,496	(3)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,217,144				26,251	(2)	380,202	(5)	19,010	45,261	1,597,346	(3)
343.00	PRIME MOVERS	121,965,787				2,630,516	(2)	93,461,650	(10)	9,346,165	11,976,681	215,427,437	(6)
344.00	GENERATORS	55,276,070				1,192,175	(2)	14,895,715	(15)	2,234,357	3,426,532	70,171,785	(5)
345.00	ACCESSORY ELECTRIC EQUIPMENT	35,728,501				770,580	(2)	2,677,936	(5)	133,897	904,477	38,406,437	(2)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,913,080				62,828	(2)	355,750	0	-	62,828	3,268,830	(2)
	TOTAL CHEHALIS	240,174,505		518	10	5,180,000	(2)	113,160,827		12,011,344	17,191,344	353,335,331	(5)
	CURRANT CREEK												
341.00	STRUCTURES AND IMPROVEMENTS	41,583,715				943,043	(2)	2,625,717	(20)	525,143	1,468,186	44,209,432	(3)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,491,805				56,510	(2)	807,930	(5)	40,396	96,906	3,299,735	(3)
343.00	PRIME MOVERS	106,108,108				2,406,338	(2)	88,841,700	(10)	8,884,170	11,290,508	194,949,808	(6)
344.00	GENERATORS	49,739,241				1,127,995	(2)	13,365,326	(15)	2,004,799	3,132,794	63,104,566	(5)
345.00	ACCESSORY ELECTRIC EQUIPMENT	39,954,757				906,101	(2)	2,963,549	(5)	148,177	1,054,278	42,918,306	(2)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,646,303				60,013	(2)	337,042	0	-	60,013	2,983,344	(2)
	TOTAL CURRANT CREEK	242,523,929		550	10	5,500,000	(2)	108,941,263		11,602,686	17,102,686	351,465,192	(5)
	HERMISTON												
341.00	STRUCTURES AND IMPROVEMENTS	12,198,192				222,226	(2)	665,605	(20)	133,121	355,347	12,863,797	(3)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	20,113				366	(2)	5,208	(5)	260	627	25,322	(2)
343.00	PRIME MOVERS	73,707,816				1,342,808	(2)	39,298,983	(10)	3,929,898	5,272,706	113,006,798	(5)
344.00	GENERATORS	34,753,239				633,134	(2)	7,579,920	(15)	1,136,988	1,770,122	42,333,159	(4)
345.00	ACCESSORY ELECTRIC EQUIPMENT	9,215,840				167,894	(2)	565,348	(5)	28,267	196,161	9,781,188	(2)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	196,037				3,571	(2)	13,802	0	-	3,571	209,839	(2)
	TOTAL HERMISTON	130,091,237		237	10	2,370,000	(2)	48,128,866		5,228,535	7,598,535	178,220,103	(4)
	LAKE SIDE UNIT 1												
341.00	STRUCTURES AND IMPROVEMENTS	2,470,057				64,064	(3)	136,425	(20)	27,285	91,349	2,606,482	(4)
343.00	PRIME MOVERS	115,127,382				2,985,951	(3)	103,448,902	(10)	10,344,890	13,330,841	218,576,283	(6)
344.00	GENERATORS	53,729,569				1,393,534	(3)	15,499,132	(15)	2,324,870	3,718,403	69,228,701	(5)
345.00	ACCESSORY ELECTRIC EQUIPMENT	41,649,816				1,080,232	(3)	3,257,772	(5)	162,889	1,243,121	44,907,589	(3)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,167,619				56,220	(3)	283,865	0	-	56,220	2,451,484	(2)
	TOTAL LAKE SIDE UNIT 1	215,144,443		558	10	5,580,000	(3)	122,626,097		12,859,934	18,439,934	337,770,539	(5)
	LAKE SIDE UNIT 2												
341.00	STRUCTURES AND IMPROVEMENTS	79,496,327				1,191,676	(1)	6,744,504	(20)	1,348,901	2,540,577	86,240,831	(3)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,866,243				87,937	(1)	2,640,270	(5)	132,013	219,950	8,506,513	(3)
343.00	PRIME MOVERS	154,609,499				2,317,647	(1)	176,534,912	(10)	17,653,491	19,971,138	331,144,411	(6)
344.00	GENERATORS	117,457,248				1,760,723	(1)	36,713,583	(15)	5,507,038	7,267,760	154,170,831	(5)
345.00	ACCESSORY ELECTRIC EQUIPMENT	69,669,275				1,044,365	(1)	5,764,086	(5)	288,204	1,332,570	75,433,362	(2)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	3,178,824				47,652	(1)	491,584	0	-	47,652	3,670,408	(1)
	TOTAL LAKE SIDE UNIT 2	430,277,416		645	10	6,450,000	(1)	228,888,940		24,929,647	31,379,647	659,166,356	(5)
	GADSBY PEAKERS - CT												
341.00	STRUCTURES AND IMPROVEMENTS	4,208,466				72,801	(2)	64,534	(20)	12,907	85,707	4,273,000	(2)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,541,107				43,958	(2)	217,910	(5)	10,895	54,853	2,759,017	(2)
343.00	PRIME MOVERS	43,271,749				748,540	(2)	12,158,859	(10)	1,215,886	1,964,426	55,430,608	(4)
344.00	GENERATORS	16,465,233				284,825	(2)	1,374,795	(15)	206,219	491,045	17,840,027	(3)
345.00	ACCESSORY ELECTRIC EQUIPMENT	2,883,250				49,876	(2)	68,870	(5)	3,444	53,320	2,952,120	(2)
	TOTAL GADSBY PEAKER UNIT 4-6	69,369,804		120	10	1,200,000	(2)	13,884,968		1,449,351	2,649,351	83,254,772	(3)
	DUNLAP - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	6,663,518				27,222	(0)	1,135,762	(5)	56,788	84,010	7,799,280	(1)
343.02	PRIME MOVERS	170,390,407				696,089	(0)	37,599,733	(5)	1,879,987	2,576,075	207,990,140	(1)
344.02	GENERATORS	3,557,943				14,535	(0)	3,075,305	(5)	153,765	168,300	6,633,248	(3)
345.02	ACCESSORY ELECTRIC EQUIPMENT	9,452,739				38,617	(0)	2,862,573	(5)	143,129	181,746	12,315,312	(1)
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT	131,526				537	(0)	17,574	0	-	537	149,100	0
	TOTAL DUNLAP - WIND	190,196,132		111	7	777,000	(0)	44,690,948		2,233,669	3,010,669	234,887,080	(1)
	FOOTE CREEK - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	130,990				853	(1)	6,321	(5)	316	1,169	137,312	(1)
343.02	PRIME MOVERS	30,570,351				199,118	(1)	2,030,951	(5)	101,548	300,666	32,601,302	(1)
344.02	GENERATORS	1,668,931				10,870	(1)	347,566	(5)	17,378	28,249	2,016,496	(1)
345.02	ACCESSORY ELECTRIC EQUIPMENT	2,686,448				17,498	(1)	262,759	(5)	13,138	30,636	2,949,207	(1)
	TOTAL FOOTE CREEK - WIND	35,056,720		32.62	7	228,340	(1)	2,647,597		132,380	360,720	37,704,317	(1)
	GLENROCK - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	9,065,392				37,378	(0)	1,585,036	(5)	79,252	116,630	10,650,428	(1)
343.02	PRIME MOVERS	361,858,378				1,492,000	(0)	80,765,071	(5)	4,038,254	5,530,253	442,623,448	(1)
344.02	GENERATORS	7,231,262				29,816	(0)	6,481,502	(5)	324,075	353,891	13,712,764	(3)
345.02	ACCESSORY ELECTRIC EQUIPMENT	22,718,354				93,671	(0)	6,900,167	(5)	345,008	438,680	29,618,521	(1)
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT	1,487,985				6,135	(0)	177,782	0	-	6,135	1,665,767	0
	TOTAL GLENROCK - WIND	402,361,371		237	7	1,659,000	(0)	95,909,558		4,786,589	6,445,589	498,270,929	(1)

PACIFICORP
UTAH, WYOMING AND IDAHO
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2017

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	TERMINAL RETIREMENTS MW (PACIFICORP SHARE)	$ / kW	TERMINAL RETIREMENTS NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	GOODNOE HILLS - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	4,663,967				20,551	(0)	823,576	(5)	41,179	61,729	5,487,542	(1)
343.02	PRIME MOVERS	133,353,056				587,589	(0)	30,838,050	(5)	1,541,902	2,129,492	164,191,105	(1)
344.02	GENERATORS	2,304,895				10,156	(0)	2,123,017	(5)	106,151	116,307	4,427,912	(3)
345.02	ACCESSORY ELECTRIC EQUIPMENT	8,860,546				39,042	(0)	2,446,756	(5)	122,338	161,380	11,307,301	(1)
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT	150,267				662	(0)	21,656	0	-	662	171,923	0
	TOTAL GOODNOE HILLS - WIND	149,332,730		*94*	*7*	658,000	(0)	36,253,054		1,811,570	2,469,570	185,585,784	*(1)*
	HIGH PLAINS / MCFADDEN - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	6,687,702				26,647	(0)	1,126,835	(5)	56,342	82,989	7,814,537	(1)
343.02	PRIME MOVERS	202,912,612				808,501	(0)	44,159,489	(5)	2,207,974	3,016,475	247,072,101	(1)
344.02	GENERATORS	3,789,471				15,099	(0)	3,297,190	(5)	164,860	179,959	7,086,662	(3)
345.02	ACCESSORY ELECTRIC EQUIPMENT	11,382,480				45,353	(0)	3,403,573	(5)	170,179	215,532	14,786,053	(1)
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT	100,383				400	(0)	13,334	0	-	400	113,717	0
	TOTAL HIGH PLAINS / MCFADDEN - WIND	224,872,648		*128*	*7*	896,000	(0)	52,000,421		2,599,354	3,495,354	276,873,069	*(1)*
	LEANING JUNIPER - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	4,167,333				21,000	(1)	809,801	(5)	40,490	61,490	4,977,134	(1)
343.02	PRIME MOVERS	126,401,181				636,957	(1)	33,288,528	(5)	1,664,426	2,301,384	159,689,708	(1)
344.02	GENERATORS	2,758,082				13,898	(1)	2,753,587	(5)	137,679	151,578	5,511,669	(3)
345.02	ACCESSORY ELECTRIC EQUIPMENT	6,904,947				34,795	(1)	2,354,058	(5)	117,703	152,498	9,259,005	(2)
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT	69,297				349	(1)	11,738	0	-	349	81,036	0
	TOTAL LEANING JUNIPER - WIND	140,300,839		*101*	*7*	707,000	(1)	39,217,713		1,960,299	2,667,299	179,518,552	*(1)*
	MARENGO - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	8,659,445				43,162	(0)	1,577,006	(5)	78,850	122,012	10,236,451	(1)
343.02	PRIME MOVERS	265,389,432				1,322,797	(0)	64,912,252	(5)	3,245,613	4,568,409	330,301,685	(1)
344.02	GENERATORS	7,063,232				35,206	(0)	5,667,256	(5)	283,363	318,568	12,730,488	(3)
345.02	ACCESSORY ELECTRIC EQUIPMENT	14,921,615				74,375	(0)	4,844,849	(5)	242,242	316,617	19,766,464	(2)
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT	293,159				1,461	(0)	43,959	0	-	1,461	337,119	0
	TOTAL MARENGO - WIND	296,326,884		*211*	*7*	1,477,000	(0)	77,045,322		3,850,068	5,327,068	373,372,206	*(1)*
	SEVEN MILE HILL - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	5,416,079				22,924	(0)	939,723	(5)	46,986	69,911	6,355,802	(1)
343.02	PRIME MOVERS	176,901,443				748,766	(0)	41,057,769	(5)	2,052,888	2,801,654	217,959,212	(1)
344.02	GENERATORS	3,476,243				14,714	(0)	3,215,648	(5)	160,782	175,496	6,691,890	(3)
345.02	ACCESSORY ELECTRIC EQUIPMENT	10,290,669				43,557	(0)	3,205,244	(5)	160,262	203,819	13,495,912	(2)
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT	717,967				3,039	(0)	85,855	0	-	3,039	803,822	0
	TOTAL SEVEN MILE HILL - WIND	196,802,400		*119*	*7*	833,000	(0)	48,504,238		2,420,919	3,253,919	245,306,638	*(1)*
	SOLAR GENERATING												
344.00	GENERATORS - ATLANTIC CITY	5,546				-	0	-	0	-	-	5,546	0
344.00	GENERATORS - CANYON LANDS	36,389				-	0	-	0	-	-	36,389	0
344.00	GENERATORS - GREEN RIVER	55,087				-	0	-	0	-	-	55,087	0
344.00	GENERATORS - OREGON HIGH DESERT	56,322				-	0	-	0	-	-	56,322	0
	TOTAL SOLAR GENERATING	153,344		0	0	-	0	-		-	-	153,344	0
	TOTAL OTHER PRODUCTION PLANT	**2,962,984,399**				**33,515,340**		**1,031,899,811**		**87,876,345**	**121,391,685**	**3,994,884,210**	
	TOTAL PRODUCTION PLANT	**10,085,134,953**				**323,388,340**		**2,068,092,697**		**302,984,697**	**626,373,037**	**12,153,227,650**	

PRODUCTION AND TRANSMISSION PLANT

PACIFICORP

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	1,589,492	46,311	3		0	46,311-	3-
1993	789,445	645,534	82	48,344	6	597,191-	76-
1994	2,942,201	194,134	7		0	194,134-	7-
1995	2,226,255	548,212	25	2,359	0	545,853-	25-
1996	1,062,497	626,343	59	2,359-	0	628,702-	59-
1997	998,220	246,834	25	15,183	2	231,650-	23-
1998	234,305	14,881	6	13,545	6	1,336-	1-
1999	19,673	915	5	42,352	215	41,437	211
2000	341,134	54,507	16	4,741	1	49,766-	15-
2001	940,059	1,096,876	117		0	1,096,876-	117-
2002	1,288,751	179,666	14	51,600	4	128,066-	10-
2003	680,832	220,136	32		0	220,136-	32-
2004	2,278,630	568,199	25	28,115	1	540,084-	24-
2005	2,362,688	767,309	32	27,171	1	740,138-	31-
2006	1,093,838	185,261	17		0	185,261-	17-
2007	1,082,023	350,038	32	339	0	349,699-	32-
2008	4,038,015	456,804	11	26,386	1	430,418-	11-
2009	3,309,157	951,248	29		0	951,248-	29-
2010	909,800	1,273,177	140		0	1,273,177-	140-
2011	1,268,905	353,071	28		0	353,071-	28-
2012	1,679,107	1,275,007	76		0	1,275,007-	76-
2013	2,453,672	961,378	39	6,667	0	954,712-	39-
2014	1,755,212	530,427	30		0	530,427-	30-
2015	2,024,779	1,039,269	51		0	1,039,269-	51-
2016	2,027,336	486,113	24		0	486,113-	24-
2017	1,409,066	761,701	54	12,800	1	748,901-	53-
TOTAL	40,805,093	13,833,350	34	277,243	1	13,556,107-	33-
THREE-YEAR MOVING AVERAGES							
92-94	1,773,713	295,326	17	16,114	1	279,212-	16-
93-95	1,985,967	462,627	23	16,901	1	445,726-	22-
94-96	2,076,985	456,230	22		0	456,230-	22-
95-97	1,428,991	473,796	33	5,061	0	468,735-	33-
96-98	765,007	296,019	39	8,790	1	287,230-	38-
97-99	417,399	87,543	21	23,693	6	63,850-	15-
98-00	198,371	23,434	12	20,213	10	3,222-	2-
99-01	433,622	384,099	89	15,698	4	368,402-	85-
00-02	856,648	443,683	52	18,780	2	424,903-	50-
01-03	969,881	498,893	51	17,200	2	481,693-	50-
02-04	1,416,071	322,667	23	26,572	2	296,095-	21-
03-05	1,774,050	518,548	29	18,429	1	500,119-	28-

PACIFICORP

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	1,911,719	506,923	27	18,429	1	488,494-	26-
05-07	1,512,850	434,203	29	9,170	1	425,033-	28-
06-08	2,071,292	330,701	16	8,908	0	321,793-	16-
07-09	2,809,732	586,030	21	8,908	0	577,122-	21-
08-10	2,752,324	893,743	32	8,795	0	884,947-	32-
09-11	1,829,287	859,165	47		0	859,165-	47-
10-12	1,285,937	967,085	75		0	967,085-	75-
11-13	1,800,561	863,152	48	2,222	0	860,930-	48-
12-14	1,962,664	922,271	47	2,222	0	920,048-	47-
13-15	2,077,888	843,691	41	2,222	0	841,469-	40-
14-16	1,935,776	685,270	35		0	685,270-	35-
15-17	1,820,393	762,361	42	4,267	0	758,094-	42-
FIVE-YEAR AVERAGE							
13-17	1,934,013	755,777	39	3,893	0	751,884-	39-

PACIFICORP

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	15,332,022	1,193,618	8	8,466	0	1,185,152-	8-
1993	12,396,981	584,489	5	65,173	1	519,316-	4-
1994	15,466,340	3,970,417	26	119,203	1	3,851,214-	25-
1995	19,391,501	4,019,452	21	30,706	0	3,988,746-	21-
1996	8,291,370	1,886,391	23	139,398	2	1,746,994-	21-
1997	8,773,949	1,020,242	12	267,375	3	752,867-	9-
1998	7,631,448	435,427	6	235,577	3	199,850-	3-
1999	2,181,698	300,676	14	95,344	4	205,332-	9-
2000	20,674,673	3,545,073	17	193,172	1	3,351,900-	16-
2001	26,965,774	1,801,508	7	429,987	2	1,371,521-	5-
2002	26,664,470	3,238,518	12	53,696	0	3,184,822-	12-
2003	20,399,189	1,751,472	9	206,042	1	1,545,430-	8-
2004	22,358,180	3,286,342	15	122,339	1	3,164,003-	14-
2005	26,556,374	7,194,050	27	381,686	1	6,812,364-	26-
2006	18,786,841	4,279,180	23	125,827	1	4,153,353-	22-
2007	39,045,367	7,424,969	19	508,113	1	6,916,856-	18-
2008	29,178,145	10,046,966	34	194,628	1	9,852,337-	34-
2009	41,446,468	11,885,106	29	171,244	0	11,713,862-	28-
2010	42,202,628	8,284,558	20	367,528	1	7,917,031-	19-
2011	44,972,654	9,185,390	20	464,893	1	8,720,497-	19-
2012	32,667,274	16,216,187	50	388,574	1	15,827,613-	48-
2013	16,688,300	3,049,196	18	101,981	1	2,947,215-	18-
2014	34,292,418	7,790,729	23	2,311	0	7,788,418-	23-
2015	33,314,380	9,337,339	28	15,242	0	9,322,097-	28-
2016	51,012,835	10,966,441	21	400	0	10,966,041-	21-
2017	34,633,987	8,649,775	25	28,660	0	8,621,115-	25-
TOTAL	651,325,265	141,343,513	22	4,717,567	1	136,625,947-	21-
THREE-YEAR MOVING AVERAGES							
92-94	14,398,448	1,916,175	13	64,281	0	1,851,894-	13-
93-95	15,751,607	2,858,120	18	71,694	0	2,786,425-	18-
94-96	14,383,070	3,292,087	23	96,436	1	3,195,651-	22-
95-97	12,152,273	2,308,695	19	145,826	1	2,162,869-	18-
96-98	8,232,256	1,114,020	14	214,117	3	899,904-	11-
97-99	6,195,698	585,448	9	199,432	3	386,017-	6-
98-00	10,162,606	1,427,059	14	174,698	2	1,252,361-	12-
99-01	16,607,382	1,882,419	11	239,501	1	1,642,918-	10-
00-02	24,768,306	2,861,700	12	225,619	1	2,636,081-	11-
01-03	24,676,478	2,263,833	9	229,909	1	2,033,924-	8-
02-04	23,140,613	2,758,778	12	127,359	1	2,631,418-	11-
03-05	23,104,581	4,077,288	18	236,689	1	3,840,599-	17-

PACIFICORP

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	22,567,132	4,919,857	22	209,951	1	4,709,907-	21-
05-07	28,129,528	6,299,400	22	338,542	1	5,960,858-	21-
06-08	29,003,451	7,250,372	25	276,190	1	6,974,182-	24-
07-09	36,556,660	9,785,680	27	291,329	1	9,494,352-	26-
08-10	37,609,080	10,072,210	27	244,467	1	9,827,743-	26-
09-11	42,873,917	9,785,018	23	334,555	1	9,450,463-	22-
10-12	39,947,519	11,228,712	28	406,998	1	10,821,714-	27-
11-13	31,442,743	9,483,591	30	318,483	1	9,165,108-	29-
12-14	27,882,664	9,018,704	32	164,289	1	8,854,415-	32-
13-15	28,098,366	6,725,755	24	39,845	0	6,685,910-	24-
14-16	39,539,877	9,364,836	24	5,984	0	9,358,852-	24-
15-17	39,653,734	9,651,185	24	14,767	0	9,636,418-	24-
FIVE-YEAR AVERAGE							
13-17	33,988,384	7,958,696	23	29,719	0	7,928,977-	23-

PACIFICORP

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	4,921,179	361,725	7		0	361,725-	7-
1993	5,828,408	778,233	13		0	778,233-	13-
1994	2,781,362	448,229	16	3,500	0	444,729-	16-
1995	3,261,364	1,173,035	36	278,146	9	894,889-	27-
1996	3,042,405	981,480	32	22,856	1	958,624-	32-
1997	8,622,922	1,216,510	14	224,243	3	992,267-	12-
1998	4,057,759	447,827	11	334,333	8	113,494-	3-
1999	1,010,587	67,090	7		0	67,090-	7-
2000	21,468,268	1,046,434	5	234,656	1	811,777-	4-
2001	4,539,299	212,670	5	195,293	4	17,376-	0
2002	12,037,769	1,277,239	11	448,191	4	829,048-	7-
2003	8,003,290	743,238	9	64,850	1	678,388-	8-
2004	10,420,729	1,609,367	15	78,477	1	1,530,890-	15-
2005	9,552,569	1,528,431	16	101,137	1	1,427,294-	15-
2006	7,931,346	1,136,746	14	5,077	0	1,131,669-	14-
2007	11,931,246	2,216,242	19	3,280	0	2,212,962-	19-
2008	10,230,681	2,638,373	26		0	2,638,373-	26-
2009	10,076,029	3,467,846	34	44,660	0	3,423,186-	34-
2010	9,006,635	485,145	5	27,761	0	457,383-	5-
2011	18,507,494	4,843,876	26	40,609	0	4,803,267-	26-
2012	10,718,121	1,498,281	14	1,000	0	1,497,281-	14-
2013	9,145,070	942,973	10		0	942,973-	10-
2014	5,124,709	732,619	14		0	732,619-	14-
2015	13,258,515	1,591,583	12	333	0	1,591,250-	12-
2016	24,613,414	3,695,894	15		0	3,695,894-	15-
2017	6,720,092	1,649,824	25		0	1,649,824-	25-
TOTAL	236,811,262	36,790,911	16	2,108,404	1	34,682,507-	15-
THREE-YEAR MOVING AVERAGES							
92-94	4,510,316	529,396	12	1,167	0	528,229-	12-
93-95	3,957,045	799,832	20	93,882	2	705,950-	18-
94-96	3,028,377	867,581	29	101,501	3	766,081-	25-
95-97	4,975,564	1,123,675	23	175,082	4	948,593-	19-
96-98	5,241,029	881,939	17	193,811	4	688,128-	13-
97-99	4,563,756	577,143	13	186,192	4	390,950-	9-
98-00	8,845,538	520,450	6	189,663	2	330,787-	4-
99-01	9,006,051	442,065	5	143,317	2	298,748-	3-
00-02	12,681,779	845,447	7	292,713	2	552,734-	4-
01-03	8,193,453	744,382	9	236,111	3	508,271-	6-
02-04	10,153,930	1,209,948	12	197,173	2	1,012,775-	10-
03-05	9,325,530	1,293,679	14	81,488	1	1,212,191-	13-

PACIFICORP

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	9,301,548	1,424,848	15	61,564	1	1,363,284-	15-
05-07	9,805,054	1,627,140	17	36,498	0	1,590,642-	16-
06-08	10,031,091	1,997,120	20	2,786	0	1,994,335-	20-
07-09	10,745,985	2,774,153	26	15,980	0	2,758,173-	26-
08-10	9,771,115	2,197,121	22	24,140	0	2,172,981-	22-
09-11	12,530,053	2,932,289	23	37,677	0	2,894,612-	23-
10-12	12,744,083	2,275,767	18	23,123	0	2,252,644-	18-
11-13	12,790,228	2,428,377	19	13,870	0	2,414,507-	19-
12-14	8,329,300	1,057,958	13	333	0	1,057,624-	13-
13-15	9,176,098	1,089,058	12	111	0	1,088,947-	12-
14-16	14,332,213	2,006,699	14	111	0	2,006,588-	14-
15-17	14,864,007	2,312,434	16	111	0	2,312,323-	16-
FIVE-YEAR AVERAGE							
13-17	11,772,360	1,722,579	15	67	0	1,722,512-	15-

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	289,658	72,337	25		0	72,337-	25-
1993	412,848	76	0		0	76-	0
1994	1,386,485	93,868	7		0	93,868-	7-
1995	508,660	36,423	7	12,588	2	23,836-	5-
1996	244,929	130,636	53	13,105	5	117,531-	48-
1997	475,482	12,668	3	1,265-	0	13,934-	3-
1998	158,062-	10,694-	7		0	10,694	7-
1999	32,905		0		0		0
2000	299,691	14,119	5		0	14,119-	5-
2001	390,360	4,967	1		0	4,967-	1-
2002	477,617	185,055	39	46,875	10	138,180-	29-
2003	2,193,465	489,636	22	5,000	0	484,636-	22-
2004	1,573,208	94,577	6		0	94,577-	6-
2005	854,780	61,181	7		0	61,181-	7-
2006	663,001	216,105	33		0	216,105-	33-
2007	648,994	79,163	12	3,333	1	75,830-	12-
2008	958,906	132,471	14		0	132,471-	14-
2009	844,886	290,810	34		0	290,810-	34-
2010	1,493,361	259,025	17		0	259,025-	17-
2011	572,412	651,485	114	18,000	3	633,485-	111-
2012	1,193,736	240,714	20		0	240,714-	20-
2013	530,641	62,084	12	119,481	23	57,396	11
2014	638,385	311,903	49		0	311,903-	49-
2015	387,563	98,563	25		0	98,563-	25-
2016	1,348,116	210,565	16		0	210,565-	16-
2017	1,898,956	319,300	17		0	319,300-	17-
TOTAL	20,160,984	4,057,039	20	217,116	1	3,839,923-	19-
THREE-YEAR MOVING AVERAGES							
92-94	696,331	55,427	8		0	55,427-	8-
93-95	769,331	43,456	6	4,196	1	39,260-	5-
94-96	713,358	86,976	12	8,564	1	78,412-	11-
95-97	409,690	59,909	15	8,142	2	51,767-	13-
96-98	187,450	44,203	24	3,947	2	40,257-	21-
97-99	116,775	658	1	422-	0	1,080-	1-
98-00	58,178	1,142	2		0	1,142-	2-
99-01	240,985	6,362	3		0	6,362-	3-
00-02	389,223	68,047	17	15,625	4	52,422-	13-
01-03	1,020,481	226,553	22	17,292	2	209,261-	21-
02-04	1,414,763	256,423	18	17,292	1	239,131-	17-
03-05	1,540,484	215,131	14	1,667	0	213,465-	14-

PACIFICORP

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	1,030,329	123,954	12		0	123,954-	12-
05-07	722,258	118,816	16	1,111	0	117,705-	16-
06-08	756,967	142,580	19	1,111	0	141,468-	19-
07-09	817,595	167,482	20	1,111	0	166,370-	20-
08-10	1,099,051	227,435	21		0	227,435-	21-
09-11	970,220	400,440	41	6,000	1	394,440-	41-
10-12	1,086,503	383,741	35	6,000	1	377,741-	35-
11-13	765,596	318,094	42	45,827	6	272,268-	36-
12-14	787,587	204,901	26	39,827	5	165,074-	21-
13-15	518,863	157,517	30	39,827	8	117,690-	23-
14-16	791,355	207,010	26		0	207,010-	26-
15-17	1,211,545	209,476	17		0	209,476-	17-
FIVE-YEAR AVERAGE							
13-17	960,732	200,483	21	23,896	2	176,587-	18-

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	1,089,698	24,876	2	27,744	3	2,867	0
1993	646,118	25,252	4	992	0	24,260-	4-
1994	950,212	7,339	1	171,682	18	164,343	17
1995	278,044	43,800	16	1,022-	0	44,822-	16-
1996	48,659	15,499	32	20,607	42	5,108	10
1997	754,465	45,579	6	2,462	0	43,117-	6-
1998	86,048	3,495-	4-	62,341	72	65,836	77
1999	23,403	542	2		0	542-	2-
2000	126,651	4,218	3		0	4,218-	3-
2001	29,274	7,663	26		0	7,663-	26-
2002	1,445,708	369,412	26		0	369,412-	26-
2003	292,731	5,183	2		0	5,183-	2-
2004	282,209	7,722	3	4,355	2	3,366-	1-
2005	82,607	6,669	8		0	6,669-	8-
2006	61,136	1,017	2		0	1,017-	2-
2007	309,316	92,797	30	867	0	91,931-	30-
2008	89,688	9,514	11	178	0	9,336-	10-
2009	641,257	84,308	13	8,000	1	76,308-	12-
2010	238,492	25,864	11		0	25,864-	11-
2011	238,599	113,292	47		0	113,292-	47-
2012	165,385	6,462	4		0	6,462-	4-
2013	2,327,900	4,331	0		0	4,331-	0
2014	63,924		0		0		0
2015	20,614	1,157	6		0	1,157-	6-
2016	49,034		0		0		0
2017	427,798	33,471	8		0	33,471-	8-
TOTAL	10,768,970	932,473	9	298,205	3	634,267-	6-
THREE-YEAR MOVING AVERAGES							
92-94	895,343	19,156	2	66,806	7	47,650	5
93-95	624,791	25,464	4	57,217	9	31,753	5
94-96	425,638	22,213	5	63,756	15	41,543	10
95-97	360,389	34,959	10	7,349	2	27,610-	8-
96-98	296,390	19,194	6	28,470	10	9,276	3
97-99	287,972	14,209	5	21,601	8	7,392	3
98-00	78,701	422	1	20,780	26	20,359	26
99-01	59,776	4,141	7		0	4,141-	7-
00-02	533,878	127,097	24		0	127,097-	24-
01-03	589,238	127,419	22		0	127,419-	22-
02-04	673,549	127,439	19	1,452	0	125,987-	19-
03-05	219,182	6,524	3	1,452	1	5,073-	2-

PACIFICORP

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	141,984	5,136	4	1,452	1	3,684-	3-
05-07	151,020	33,494	22	289	0	33,205-	22-
06-08	153,380	34,443	22	348	0	34,095-	22-
07-09	346,754	62,207	18	3,015	1	59,192-	17-
08-10	323,146	39,895	12	2,726	1	37,169-	12-
09-11	372,783	74,488	20	2,667	1	71,821-	19-
10-12	214,159	48,539	23		0	48,539-	23-
11-13	910,628	41,362	5		0	41,362-	5-
12-14	852,403	3,598	0		0	3,598-	0
13-15	804,146	1,829	0		0	1,829-	0
14-16	44,524	386	1		0	386-	1-
15-17	165,815	11,543	7		0	11,543-	7-
FIVE-YEAR AVERAGE							
13-17	577,854	7,792	1		0	7,792-	1-

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	149,245	178,444	120		0	178,444-	120-
1993	109,891	68,312	62	1,736	2	66,576-	61-
1994	371,519	144,121	39		0	144,121-	39-
1995	101,508	126,108	124		0	126,108-	124-
1996	54,144	104,738	193		0	104,738-	193-
1997	15,116	41,986	278		0	41,986-	278-
1998	36,175	7,060	20		0	7,060-	20-
1999	32,853	2,420	7		0	2,420-	7-
2000							
2001	113,047	21,414	19		0	21,414-	19-
2002	243,069	5,267	2		0	5,267-	2-
2003	113,440	86,000	76		0	86,000-	76-
2004	78,404	32,165	41		0	32,165-	41-
2005	50,091	9,683	19		0	9,683-	19-
2006	97,404	18,203	19		0	18,203-	19-
2007	59,912	63,761	106		0	63,761-	106-
2008	135,019	64,379	48		0	64,379-	48-
2009	447,571	211,994	47		0	211,994-	47-
2010	693,526	207,309	30	4,250	1	203,059-	29-
2011	502,037	219,714	44		0	219,714-	44-
2012	506,154	182,021	36	3,321	1	178,700-	35-
2013	372,676	249,890	67		0	249,890-	67-
2014	3,275,046	428,842	13	250	0	428,592-	13-
2015	363,708	93,300	26		0	93,300-	26-
2016	140,271	3,252	2		0	3,252-	2-
2017	132,390	126,441	96		0	126,441-	96-
TOTAL	8,194,217	2,696,826	33	9,557	0	2,687,268-	33-
THREE-YEAR MOVING AVERAGES							
92-94	210,218	130,292	62	579	0	129,714-	62-
93-95	194,306	112,847	58	579	0	112,268-	58-
94-96	175,724	124,989	71		0	124,989-	71-
95-97	56,923	90,944	160		0	90,944-	160-
96-98	35,145	51,262	146		0	51,262-	146-
97-99	28,048	17,155	61		0	17,155-	61-
98-00	23,009	3,160	14		0	3,160-	14-
99-01	48,633	7,945	16		0	7,945-	16-
00-02	118,705	8,894	7		0	8,894-	7-
01-03	156,519	37,560	24		0	37,560-	24-
02-04	144,971	41,144	28		0	41,144-	28-
03-05	80,645	42,616	53		0	42,616-	53-

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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	75,300	20,017	27		0	20,017-	27-
05-07	69,136	30,549	44		0	30,549-	44-
06-08	97,445	48,781	50		0	48,781-	50-
07-09	214,168	113,378	53		0	113,378-	53-
08-10	425,372	161,227	38	1,417	0	159,811-	38-
09-11	547,711	213,006	39	1,417	0	211,589-	39-
10-12	567,239	203,015	36	2,524	0	200,491-	35-
11-13	460,289	217,208	47	1,107	0	216,101-	47-
12-14	1,384,625	286,918	21	1,190	0	285,727-	21-
13-15	1,337,143	257,344	19	83	0	257,261-	19-
14-16	1,259,675	175,131	14	83	0	175,048-	14-
15-17	212,123	74,331	35		0	74,331-	35-
FIVE-YEAR AVERAGE							
13-17	856,818	180,345	21	50	0	180,295-	21-

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	553,900	345,325	62	136	0	345,188-	62-
1993	221,250	785,601	355		0	785,601-	355-
1994	249,881	546,601	219		0	546,601-	219-
1995	248,546	88,311	36		0	88,311-	36-
1996	160,976	128,242	80		0	128,242-	80-
1997	154,444	23,830	15		0	23,830-	15-
1998	116,837	383,107	328		0	383,107-	328-
1999	164,598	83,637	51		0	83,637-	51-
2000		354,274				354,274-	
2001	145,390	588,100	404		0	588,100-	404-
2002	1,352,203	179,273	13	59,656	4	119,617-	9-
2003	108,627	17,849	16		0	17,849-	16-
2004	330,064	191,680	58	27	0	191,652-	58-
2005	866,776	850,611	98		0	850,611-	98-
2006	2,218,612	116,031	5		0	116,031-	5-
2007	108,233	47,155	44	23,750	22	23,405-	22-
2008	230,054	123,793	54		0	123,793-	54-
2009	635,423	189,287	30		0	189,287-	30-
2010	801,728	650,711	81		0	650,711-	81-
2011	523,000	812,473	155	711	0	811,762-	155-
2012	1,842,803	1,593,727	86		0	1,593,727-	86-
2013	4,009,519	635,609	16		0	635,609-	16-
2014	1,503,256	1,118,110	74		0	1,118,110-	74-
2015	1,350,378	1,025,132	76		0	1,025,132-	76-
2016	751,463	333,327	44		0	333,327-	44-
2017	1,024,883	275,396	27		0	275,396-	27-
TOTAL	19,672,844	11,487,192	58	84,281	0	11,402,911-	58-
THREE-YEAR MOVING AVERAGES							
92-94	341,677	559,176	164	45	0	559,130-	164-
93-95	239,892	473,504	197		0	473,504-	197-
94-96	219,801	254,385	116		0	254,385-	116-
95-97	187,989	80,127	43		0	80,127-	43-
96-98	144,086	178,393	124		0	178,393-	124-
97-99	145,293	163,524	113		0	163,524-	113-
98-00	93,812	273,672	292		0	273,672-	292-
99-01	103,329	342,004	331		0	342,004-	331-
00-02	499,198	373,882	75	19,885	4	353,997-	71-
01-03	535,407	261,741	49	19,885	4	241,855-	45-
02-04	596,965	129,600	22	19,894	3	109,706-	18-
03-05	435,156	353,380	81	9	0	353,371-	81-

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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	1,138,484	386,107	34	9	0	386,098-	34-
05-07	1,064,540	337,932	32	7,917	1	330,016-	31-
06-08	852,300	95,660	11	7,917	1	87,743-	10-
07-09	324,570	120,078	37	7,917	2	112,162-	35-
08-10	555,735	321,264	58		0	321,264-	58-
09-11	653,384	550,824	84	237	0	550,587-	84-
10-12	1,055,844	1,018,971	97	237	0	1,018,734-	96-
11-13	2,125,107	1,013,936	48	237	0	1,013,699-	48-
12-14	2,451,859	1,115,815	46		0	1,115,815-	46-
13-15	2,287,718	926,284	40		0	926,284-	40-
14-16	1,201,699	825,523	69		0	825,523-	69-
15-17	1,042,241	544,618	52		0	544,618-	52-
FIVE-YEAR AVERAGE							
13-17	1,727,900	677,515	39		0	677,515-	39-

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ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	112,981	54,310	48		0	54,310-	48-
1993	146,160	36,587	25		0	36,587-	25-
1994	266,058	604,695	227		0	604,695-	227-
1995	180,863	299,317	165		0	299,317-	165-
1996	264,285	23,534	9	2,044	1	21,490-	8-
1997	110,640	203,950	184		0	203,950-	184-
1998	170,754	7,282	4		0	7,282-	4-
1999	39,415	10,890	28		0	10,890-	28-
2000							
2001	381,386	25,964	7		0	25,964-	7-
2002	795,396	158,640	20	218,500	27	59,860	8
2003	18,308		0		0		0
2004	576,773	540,682	94	15,550	3	525,132-	91-
2005	759,613	504,820	66	3,540	0	501,280-	66-
2006	185,900	508,852	274		0	508,852-	274-
2007	155,308	356,648	230		0	356,648-	230-
2008	442,202	484,759	110	3,015	1	481,744-	109-
2009	1,767,745	516,353	29		0	516,353-	29-
2010	779,154	181,037	23		0	181,037-	23-
2011	1,894,255	412,936	22	12,852	1	400,084-	21-
2012	81,133	48,185	59		0	48,185-	59-
2013	292,683	114,324	39		0	114,324-	39-
2014	1,332,268	306,427	23		0	306,427-	23-
2015	98,666	25,692	26		0	25,692-	26-
2016	119,400	81,488	68		0	81,488-	68-
2017	316,482	271,769	86		0	271,769-	86-
TOTAL	11,287,829	5,779,141	51	255,502	2	5,523,640-	49-
THREE-YEAR MOVING AVERAGES							
92-94	175,067	231,864	132		0	231,864-	132-
93-95	197,694	313,533	159		0	313,533-	159-
94-96	237,069	309,182	130	681	0	308,501-	130-
95-97	185,263	175,600	95	681	0	174,919-	94-
96-98	181,893	78,255	43	681	0	77,574-	43-
97-99	106,936	74,041	69		0	74,041-	69-
98-00	70,056	6,057	9		0	6,057-	9-
99-01	140,267	12,285	9		0	12,285-	9-
00-02	392,261	61,535	16	72,833	19	11,299	3
01-03	398,363	61,535	15	72,833	18	11,299	3
02-04	463,492	233,108	50	78,017	17	155,091-	33-
03-05	451,565	348,501	77	6,363	1	342,138-	76-

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ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	507,429	518,118	102	6,363	1	511,755-	101-
05-07	366,940	456,773	124	1,180	0	455,593-	124-
06-08	261,136	450,086	172	1,005	0	449,081-	172-
07-09	788,418	452,587	57	1,005	0	451,582-	57-
08-10	996,367	394,050	40	1,005	0	393,045-	39-
09-11	1,480,385	370,109	25	4,284	0	365,825-	25-
10-12	918,181	214,053	23	4,284	0	209,769-	23-
11-13	756,024	191,815	25	4,284	1	187,531-	25-
12-14	568,695	156,312	27		0	156,312-	27-
13-15	574,539	148,814	26		0	148,814-	26-
14-16	516,778	137,869	27		0	137,869-	27-
15-17	178,183	126,316	71		0	126,316-	71-
FIVE-YEAR AVERAGE							
13-17	431,900	159,940	37		0	159,940-	37-

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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	79,208	7,498	9		0	7,498-	9-
1993	80,798	6,634	8		0	6,634-	8-
1994	32,541	59,296	182		0	59,296-	182-
1995	114,565	8,255	7	200	0	8,055-	7-
1996	15,356	8,779	57		0	8,779-	57-
1997		15,177				15,177-	
1998	59,599	9,720	16		0	9,720-	16-
1999	21,806	2,178	10		0	2,178-	10-
2000							
2001	70,180	3,540	5		0	3,540-	5-
2002	455,627	19,214	4	500	0	18,714-	4-
2003	476,554	5,000	1		0	5,000-	1-
2004	208,669	99,501	48	3,600	2	95,901-	46-
2005	182,971	319,041	174	300	0	318,741-	174-
2006	265,226	3,182	1		0	3,182-	1-
2007	324,445	19,216	6		0	19,216-	6-
2008	645,786	71,500	11		0	71,500-	11-
2009	854,454	147,232	17	3,424	0	143,808-	17-
2010	482,085	32,516	7		0	32,516-	7-
2011	402,965	77,819	19	2,620	1	75,200-	19-
2012	103,237	309,763	300		0	309,763-	300-
2013	445,971	142,924	32		0	142,924-	32-
2014	578,730	55,653	10		0	55,653-	10-
2015	2,381,116	200,242	8		0	200,242-	8-
2016	328,282	55,845	17		0	55,845-	17-
2017	241,543	31,610	13	3,600	1	28,010-	12-
TOTAL	8,851,717	1,711,335	19	14,244	0	1,697,091-	19-
THREE-YEAR MOVING AVERAGES							
92-94	64,182	24,476	38		0	24,476-	38-
93-95	75,968	24,728	33	67	0	24,661-	32-
94-96	54,154	25,443	47	67	0	25,377-	47-
95-97	43,307	10,737	25	67	0	10,670-	25-
96-98	24,985	11,226	45		0	11,226-	45-
97-99	27,135	9,025	33		0	9,025-	33-
98-00	27,135	3,966	15		0	3,966-	15-
99-01	30,662	1,906	6		0	1,906-	6-
00-02	175,269	7,585	4	167	0	7,418-	4-
01-03	334,120	9,251	3	167	0	9,085-	3-
02-04	380,283	41,238	11	1,367	0	39,872-	10-
03-05	289,398	141,181	49	1,300	0	139,881-	48-

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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	218,956	140,575	64	1,300	1	139,275-	64-
05-07	257,548	113,813	44	100	0	113,713-	44-
06-08	411,819	31,299	8		0	31,299-	8-
07-09	608,228	79,316	13	1,141	0	78,175-	13-
08-10	660,775	83,749	13	1,141	0	82,608-	13-
09-11	579,835	85,856	15	2,015	0	83,841-	14-
10-12	329,429	140,033	43	873	0	139,160-	42-
11-13	317,391	176,835	56	873	0	175,962-	55-
12-14	375,979	169,447	45		0	169,447-	45-
13-15	1,135,272	132,940	12		0	132,940-	12-
14-16	1,096,043	103,913	9		0	103,913-	9-
15-17	983,647	95,899	10	1,200	0	94,699-	10-
FIVE-YEAR AVERAGE							
13-17	795,128	97,255	12	720	0	96,535-	12-

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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	3,122	5,902	189	14	0	5,888-	189-
1993	43,545		0	14-	0	14-	0
1994	16,497	824	5		0	824-	5-
1995	5,056	242	5		0	242-	5-
1996	7,450	235	3		0	235-	3-
1997							
1998	1,301		0		0		0
1999							
2000							
2001	878		0		0		0
2002	34,702		0		0		0
2003							
2004	667		0		0		0
2005							
2006	5,791	986	17		0	986-	17-
2007	10,452	2,078	20		0	2,078-	20-
2008	26,461		0		0		0
2009	25,810	4,637	18		0	4,637-	18-
2010	27,742	3,767	14		0	3,767-	14-
2011	50,626	23,562	47	14	0	23,548-	47-
2012	13,203	15,326	116		0	15,326-	116-
2013	143		0		0		0
2014	3,819		0		0		0
2015	251		0		0		0
2016	979		0		0		0
2017	3,563		0		0		0
TOTAL	282,059	57,557	20	14	0	57,543-	20-
THREE-YEAR MOVING AVERAGES							
92-94	21,055	2,242	11		0	2,242-	11-
93-95	21,699	355	2	5-	0	360-	2-
94-96	9,668	433	4		0	433-	4-
95-97	4,169	159	4		0	159-	4-
96-98	2,917	78	3		0	78-	3-
97-99	434		0		0		0
98-00	434		0		0		0
99-01	293		0		0		0
00-02	11,860		0		0		0
01-03	11,860		0		0		0
02-04	11,790		0		0		0
03-05	222		0		0		0

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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
04-06	2,153	329	15		0	329-	15-
05-07	5,414	1,021	19		0	1,021-	19-
06-08	14,235	1,021	7		0	1,021-	7-
07-09	20,908	2,238	11		0	2,238-	11-
08-10	26,671	2,801	11		0	2,801-	11-
09-11	34,726	10,655	31	5	0	10,650-	31-
10-12	30,524	14,218	47	5	0	14,214-	47-
11-13	21,324	12,963	61	5	0	12,958-	61-
12-14	5,722	5,109	89		0	5,109-	89-
13-15	1,404		0		0		0
14-16	1,683		0		0		0
15-17	1,598		0		0		0
FIVE-YEAR AVERAGE							
13-17	1,751		0		0		0

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ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	1,541	9,421	611		0	9,421-	611-
1993	580	1,176	203		0	1,176-	203-
1994	17,103		0		0		0
1995		5,741				5,741-	
1996							
1997							
1998	2,889		0		0		0
1999							
2000							
2001	100,435	2,529	3		0	2,529-	3-
2002	51,081	69,990	137		0	69,990-	137-
2003	29,615	41,200	139		0	41,200-	139-
2004	9,545	16,912	177		0	16,912-	177-
2005	105,188	70,402	67		0	70,402-	67-
2006	2,989	119,320			0	119,320-	
2007	3,505	418	12		0	418-	12-
2008	34,231	17,368	51		0	17,368-	51-
2009	217,394	90,531	42		0	90,531-	42-
2010	49,231	14,831	30		0	14,831-	30-
2011	67,356	32,963	49	434	1	32,529-	48-
2012	13,966	24,335	174		0	24,335-	174-
2013	278,897	140,288	50		0	140,288-	50-
2014	6,502		0		0		0
2015	56,611	55,151	97		0	55,151-	97-
2016	195,953	378,740	193		0	378,740-	193-
2017	26,206	68,757	262		0	68,757-	262-
TOTAL	1,270,818	1,160,073	91	434	0	1,159,639-	91-
THREE-YEAR MOVING AVERAGES							
92-94	6,408	3,532	55		0	3,532-	55-
93-95	5,894	2,306	39		0	2,306-	39-
94-96	5,701	1,914	34		0	1,914-	34-
95-97		1,914				1,914-	
96-98	963		0		0		0
97-99	963		0		0		0
98-00	963		0		0		0
99-01	33,478	843	3		0	843-	3-
00-02	50,505	24,173	48		0	24,173-	48-
01-03	60,377	37,906	63		0	37,906-	63-
02-04	30,080	42,701	142		0	42,701-	142-
03-05	48,116	42,838	89		0	42,838-	89-

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ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	39,241	68,878	176		0	68,878-	176-
05-07	37,227	63,380	170		0	63,380-	170-
06-08	13,575	45,702	337		0	45,702-	337-
07-09	85,043	36,106	42		0	36,106-	42-
08-10	100,285	40,910	41		0	40,910-	41-
09-11	111,327	46,108	41	145	0	45,964-	41-
10-12	43,518	24,043	55	145	0	23,898-	55-
11-13	120,073	65,862	55	145	0	65,717-	55-
12-14	99,788	54,874	55		0	54,874-	55-
13-15	114,003	65,146	57		0	65,146-	57-
14-16	86,355	144,630	167		0	144,630-	167-
15-17	92,923	167,549	180		0	167,549-	180-
FIVE-YEAR AVERAGE							
13-17	112,834	128,587	114		0	128,587-	114-

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ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1994	8,641		0		0		0
1995							
1996	7,173		0		0		0
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	827	483	58		0	483-	58-
2006	2,184	2,023	93		0	2,023-	93-
2007							
2008	4,827	10,253	212		0	10,253-	212-
2009	37,255	3,997	11		0	3,997-	11-
2010							
2011	715,094		0		0		0
2012	27,195	59,806	220		0	59,806-	220-
2013							
2014	28,955	13,689	47		0	13,689-	47-
2015	96,491	13,334	14		0	13,334-	14-
2016	14,773	8,159	55		0	8,159-	55-
2017	179,055	123,950	69		0	123,950-	69-
TOTAL	1,122,470	235,694	21		0	235,694-	21-
THREE-YEAR MOVING AVERAGES							
94-96	5,271		0		0		0
95-97	2,391		0		0		0
96-98	2,391		0		0		0
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05	276	161	58		0	161-	58-
04-06	1,004	835	83		0	835-	83-
05-07	1,004	835	83		0	835-	83-
06-08	2,337	4,092	175		0	4,092-	175-
07-09	14,027	4,750	34		0	4,750-	34-

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ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	14,027	4,750	34		0	4,750-	34-
09-11	250,783	1,332	1		0	1,332-	1-
10-12	247,430	19,935	8		0	19,935-	8-
11-13	247,430	19,935	8		0	19,935-	8-
12-14	18,717	24,498	131		0	24,498-	131-
13-15	41,815	9,008	22		0	9,008-	22-
14-16	46,740	11,727	25		0	11,727-	25-
15-17	96,773	48,481	50		0	48,481-	50-
FIVE-YEAR AVERAGE							
13-17	63,855	31,826	50		0	31,826-	50-

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ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008	102,180	31,431	31		0	31,431-	31-
2009							
2010							
2011	121,339		0		0		0
2012	106,690	15,903	15		0	15,903-	15-
2013	30,898	5,149	17		0	5,149-	17-
2014	209,679	10,809	5		0	10,809-	5-
2015	159,729	5,255	3		0	5,255-	3-
2016	401,147		0		0		0
2017	49		0		0		0
TOTAL	1,131,711	68,547	6		0	68,547-	6-
THREE-YEAR MOVING AVERAGES							
08-10	34,060	10,477	31		0	10,477-	31-
09-11	40,446		0		0		0
10-12	76,010	5,301	7		0	5,301-	7-
11-13	86,309	7,017	8		0	7,017-	8-
12-14	115,756	10,620	9		0	10,620-	9-
13-15	133,435	7,071	5		0	7,071-	5-
14-16	256,852	5,355	2		0	5,355-	2-
15-17	186,975	1,752	1		0	1,752-	1-
FIVE-YEAR AVERAGE							
13-17	160,300	4,243	3		0	4,243-	3-

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ACCOUNT 343 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	18,404		0	86,000-	467-	86,000-	467-
1993							
1994							
1995							
1996	12,613		0		0		0
1997							
1998							
1999							
2000							
2001							
2002	1,451,836	26,250	2		0	26,250-	2-
2003							
2004	5,148		0		0		0
2005	66,839	57,535	86		0	57,535-	86-
2006	5,451,006	83,310	2		0	83,310-	2-
2007	4,287,062	66,212	2		0	66,212-	2-
2008	4,265,273	188,869	4		0	188,869-	4-
2009	18,509,724	651,498	4		0	651,498-	4-
2010	2,854,966	617,478	22		0	617,478-	22-
2011	13,184,530	2,074,404	16		0	2,074,404-	16-
2012	13,806,464	729,976	5	308,046	2	421,930-	3-
2013	11,741,793	2,421,655	21		0	2,421,655-	21-
2014	7,823,007	2,707,629	35	266,672	3	2,440,957-	31-
2015	46,139,503	4,487,952	10	12,500	0	4,475,452-	10-
2016	57,604,050	2,773,767	5	67,500	0	2,706,267-	5-
2017	5,161,806	537,667	10		0	537,667-	10-
TOTAL	192,384,023	17,424,203	9	568,718	0	16,855,485-	9-
THREE-YEAR MOVING AVERAGES							
92-94	6,135		0	28,667-	467-	28,667-	467-
93-95							
94-96	4,204		0		0		0
95-97	4,204		0		0		0
96-98	4,204		0		0		0
97-99							
98-00							
99-01							
00-02	483,945	8,750	2		0	8,750-	2-
01-03	483,945	8,750	2		0	8,750-	2-
02-04	485,661	8,750	2		0	8,750-	2-
03-05	23,996	19,178	80		0	19,178-	80-

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ACCOUNT 343 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	1,840,998	46,948	3		0	46,948-	3-
05-07	3,268,302	69,019	2		0	69,019-	2-
06-08	4,667,780	112,797	2		0	112,797-	2-
07-09	9,020,686	302,193	3		0	302,193-	3-
08-10	8,543,321	485,949	6		0	485,949-	6-
09-11	11,516,407	1,114,460	10		0	1,114,460-	10-
10-12	9,948,653	1,140,620	11	102,682	1	1,037,938-	10-
11-13	12,910,929	1,742,012	13	102,682	1	1,639,330-	13-
12-14	11,123,755	1,953,087	18	191,573	2	1,761,514-	16-
13-15	21,901,434	3,205,745	15	93,057	0	3,112,688-	14-
14-16	37,188,853	3,323,116	9	115,557	0	3,207,558-	9-
15-17	36,301,786	2,599,795	7	26,667	0	2,573,128-	7-
FIVE-YEAR AVERAGE							
13-17	25,694,032	2,585,734	10	69,334	0	2,516,399-	10-

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ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	40,804		0		0		0
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002	44,282		0		0		0
2003	1,107,095		0		0		0
2004							
2005	39,047		0		0		0
2006	535,937	95,788	18		0	95,788-	18-
2007	27,169		0		0		0
2008	11,373		0		0		0
2009		21,231				21,231-	
2010	692,131	658,629	95		0	658,629-	95-
2011	3,221,924	113,784	4		0	113,784-	4-
2012	718,518	12,713	2		0	12,713-	2-
2013	1,083,879	470,815	43		0	470,815-	43-
2014	1,410,829	555,526	39	109,511	8	446,014-	32-
2015	2,314,216	745,681	32		0	745,681-	32-
2016	858,593	110,072	13		0	110,072-	13-
2017	1,882,804	117,319	6	35,844	2	81,474-	4-
TOTAL	13,988,600	2,901,557	21	145,356	1	2,756,201-	20-
THREE-YEAR MOVING AVERAGES							
93-95	13,601		0		0		0
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02	14,761		0		0		0
01-03	383,792		0		0		0
02-04	383,792		0		0		0
03-05	382,047		0		0		0
04-06	191,661	31,929	17		0	31,929-	17-
05-07	200,717	31,929	16		0	31,929-	16-

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ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
06-08	191,493	31,929	17		0	31,929-	17-
07-09	12,847	7,077	55		0	7,077-	55-
08-10	234,501	226,620	97		0	226,620-	97-
09-11	1,304,685	264,548	20		0	264,548-	20-
10-12	1,544,191	261,708	17		0	261,708-	17-
11-13	1,674,774	199,104	12		0	199,104-	12-
12-14	1,071,075	346,351	32	36,504	3	309,847-	29-
13-15	1,602,975	590,674	37	36,504	2	554,170-	35-
14-16	1,527,879	470,426	31	36,504	2	433,922-	28-
15-17	1,685,204	324,357	19	11,948	1	312,409-	19-
FIVE-YEAR AVERAGE							
13-17	1,510,064	399,882	26	29,071	2	370,811-	25-

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ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	4,920		0		0		0
2004							
2005	1,081	6,141	568		0	6,141-	568-
2006	42,252		0		0		0
2007							
2008	164,618	24,356	15	18,562	11	5,794-	4-
2009	39,889		0		0		0
2010	15,301		0		0		0
2011	279,783	4,218	2		0	4,218-	2-
2012	275,268	9,532	3		0	9,532-	3-
2013	295,330	58,220	20		0	58,220-	20-
2014	279,476	39,662	14		0	39,662-	14-
2015	314,011	76,281	24		0	76,281-	24-
2016	448,334	27,623	6		0	27,623-	6-
2017	1,211,192	32,042	3		0	32,042-	3-
TOTAL	3,371,454	278,075	8	18,562	1	259,513-	8-
THREE-YEAR MOVING AVERAGES							
03-05	2,000	2,047	102		0	2,047-	102-
04-06	14,444	2,047	14		0	2,047-	14-
05-07	14,444	2,047	14		0	2,047-	14-
06-08	68,957	8,119	12	6,187	9	1,931-	3-
07-09	68,169	8,119	12	6,187	9	1,931-	3-
08-10	73,269	8,119	11	6,187	8	1,931-	3-
09-11	111,658	1,406	1		0	1,406-	1-
10-12	190,117	4,583	2		0	4,583-	2-
11-13	283,460	23,990	8		0	23,990-	8-
12-14	283,358	35,805	13		0	35,805-	13-
13-15	296,272	58,055	20		0	58,055-	20-
14-16	347,273	47,855	14		0	47,855-	14-
15-17	657,845	45,315	7		0	45,315-	7-
FIVE-YEAR AVERAGE							
13-17	509,668	46,766	9		0	46,766-	9-

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ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010	732		0		0		0
2011	62,570	1,032	2		0	1,032-	2-
2012	59,906		0		0		0
2013	2,966		0		0		0
2014	43,483	1,556	4	7,482	17	5,926	14
2015							
2016							
2017	45,493		0		0		0
TOTAL	215,150	2,588	1	7,482	3	4,894	2
THREE-YEAR MOVING AVERAGES							
10-12	41,069	344	1		0	344-	1-
11-13	41,814	344	1		0	344-	1-
12-14	35,452	519	1	2,494	7	1,975	6
13-15	15,483	519	3	2,494	16	1,975	13
14-16	14,494	519	4	2,494	17	1,975	14
15-17	15,164		0		0		0
FIVE-YEAR AVERAGE							
13-17	18,388	311	2	1,496	8	1,185	6

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ACCOUNT 350.20 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	631,831	7,705	1	160	0	7,545-	1-
1993	23,815	528	2	5	0	523-	2-
1994							
1995	1,352	86	6		0	86-	6-
1996							
1997	2,730	506	19	485	18	21-	1-
1998	160,953		0		0		0
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007	87,471		0		0		0
2008	787		0		0		0
2009	222,833		0		0		0
2010	30,427		0		0		0
2011							
2012	54,824		0		0		0
2013	10,992	9,681	88		0	9,681-	88-
2014							
2015							
2016							
2017							
TOTAL	1,228,015	18,507	2	650	0	17,857-	1-
THREE-YEAR MOVING AVERAGES							
92-94	218,549	2,744	1	55	0	2,689-	1-
93-95	8,389	205	2	2	0	203-	2-
94-96	451	29	6		0	29-	6-
95-97	1,361	198	15	162	12	36-	3-
96-98	54,561	169	0	162	0	7-	0
97-99	54,561	169	0	162	0	7-	0
98-00	53,651		0		0		0
99-01							
00-02							
01-03							
02-04							
03-05							

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ACCOUNT 350.20 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06							
05-07	29,157		0		0		0
06-08	29,419		0		0		0
07-09	103,697		0		0		0
08-10	84,682		0		0		0
09-11	84,420		0		0		0
10-12	28,417		0		0		0
11-13	21,938	3,227	15		0	3,227-	15-
12-14	21,938	3,227	15		0	3,227-	15-
13-15	3,664	3,227	88		0	3,227-	88-
14-16							
15-17							
FIVE-YEAR AVERAGE							
13-17	2,198	1,936	88		0	1,936-	88-

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ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	8,700	3,297	38		0	3,297-	38-
1993	11,092-	6,679	60-		0	6,679-	60
1994	41,269	11,029	27		0	11,029-	27-
1995	2,845-	10,370	365-		0	10,370-	365
1996	98,649	130,563	132		0	130,563-	132-
1997	71,369	8,672	12		0	8,672-	12-
1998	346,716	353	0		0	353-	0
1999							
2000	7,962		0		0		0
2001	87,371	8,667	10		0	8,667-	10-
2002	47,480	3,340	7		0	3,340-	7-
2003	35,387		0		0		0
2004	44,659		0		0		0
2005	156,534	3,502	2		0	3,502-	2-
2006	50,747	3,132	6		0	3,132-	6-
2007	97,518	6,665	7		0	6,665-	7-
2008	87,938	153,930	175		0	153,930-	175-
2009	119,438	72,148	60		0	72,148-	60-
2010	111,471	4,779	4		0	4,779-	4-
2011	199,826	76,406	38		0	76,406-	38-
2012	421,608	373,910	89		0	373,910-	89-
2013	337,828	45,946	14		0	45,946-	14-
2014	194,688	44,348	23	17,058	9	27,290-	14-
2015	584,617	31,257	5		0	31,257-	5-
2016	52,695	396	1		0	396-	1-
2017	174,601	6,755	4		0	6,755-	4-
TOTAL	3,365,134	1,006,144	30	17,058	1	989,086-	29-
THREE-YEAR MOVING AVERAGES							
92-94	12,959	7,002	54		0	7,002-	54-
93-95	9,111	9,359	103		0	9,359-	103-
94-96	45,691	50,654	111		0	50,654-	111-
95-97	55,724	49,868	89		0	49,868-	89-
96-98	172,245	46,529	27		0	46,529-	27-
97-99	139,362	3,009	2		0	3,009-	2-
98-00	118,226	118	0		0	118-	0
99-01	31,778	2,889	9		0	2,889-	9-
00-02	47,604	4,002	8		0	4,002-	8-
01-03	56,746	4,002	7		0	4,002-	7-
02-04	42,509	1,113	3		0	1,113-	3-
03-05	78,860	1,167	1		0	1,167-	1-

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ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	83,980	2,212	3		0	2,212-	3-
05-07	101,600	4,433	4		0	4,433-	4-
06-08	78,734	54,576	69		0	54,576-	69-
07-09	101,631	77,581	76		0	77,581-	76-
08-10	106,283	76,952	72		0	76,952-	72-
09-11	143,578	51,111	36		0	51,111-	36-
10-12	244,302	151,698	62		0	151,698-	62-
11-13	319,754	165,421	52		0	165,421-	52-
12-14	318,041	154,734	49	5,686	2	149,048-	47-
13-15	372,378	40,517	11	5,686	2	34,831-	9-
14-16	277,333	25,334	9	5,686	2	19,648-	7-
15-17	270,638	12,803	5		0	12,803-	5-
FIVE-YEAR AVERAGE							
13-17	268,886	25,740	10	3,412	1	22,329-	8-

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ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	3,997,198	390,603	10	285,323	7	105,279-	3-
1993	2,415,585	106,308	4	92,815	4	13,493-	1-
1994	3,598,179	523,823	15	285,708	8	238,115-	7-
1995	5,827,712	531,192	9	220,379	4	310,813-	5-
1996	2,477,630	826,710	33	951,971	38	125,261	5
1997	3,114,416	231,607	7	136,073	4	95,534-	3-
1998	6,822,068	221,622	3	27,629	0	193,993-	3-
1999	40,564	17,298	43	140,281	346	122,983	303
2000	5,507,191	29,182	1	755,724	14	726,543	13
2001	4,121,339	517,725	13	216,950	5	300,775-	7-
2002	2,709,493	360,907	13	24,461	1	336,446-	12-
2003	2,619,307	287,695	11		0	287,695-	11-
2004	8,937,452	874,252	10		0	874,252-	10-
2005	10,362,501	1,635,094	16	11,500	0	1,623,594-	16-
2006	3,547,580	427,256	12	20,800	1	406,456-	11-
2007	2,999,348	1,017,144	34	31,326	1	985,818-	33-
2008	6,125,229	718,132	12	389,283	6	328,849-	5-
2009	7,124,291	1,627,881	23	74,033	1	1,553,848-	22-
2010	11,451,431	1,344,522	12	479,438	4	865,084-	8-
2011	15,624,841	2,985,265	19	828,209	5	2,157,056-	14-
2012	12,239,110	3,165,928	26	441,275	4	2,724,653-	22-
2013	12,645,440	2,963,255	23	709,484	6	2,253,771-	18-
2014	18,494,719	1,548,855	8	2,107,505	11	558,650	3
2015	9,597,001	3,749,594	39	252,993	3	3,496,601-	36-
2016	7,972,728	1,587,414	20	138,073	2	1,449,341-	18-
2017	9,599,532	1,435,595	15	29	0	1,435,567-	15-
TOTAL	179,971,886	29,124,856	16	8,621,261	5	20,503,595-	11-
THREE-YEAR MOVING AVERAGES							
92-94	3,336,988	340,245	10	221,282	7	118,963-	4-
93-95	3,947,159	387,108	10	199,634	5	187,474-	5-
94-96	3,967,840	627,241	16	486,019	12	141,222-	4-
95-97	3,806,586	529,836	14	436,141	11	93,695-	2-
96-98	4,138,038	426,646	10	371,891	9	54,755-	1-
97-99	3,325,682	156,842	5	101,328	3	55,515-	2-
98-00	4,123,274	89,367	2	307,878	7	218,511	5
99-01	3,223,031	188,068	6	370,985	12	182,917	6
00-02	4,112,675	302,605	7	332,378	8	29,774	1
01-03	3,150,046	388,776	12	80,470	3	308,305-	10-
02-04	4,755,417	507,618	11	8,154	0	499,464-	11-
03-05	7,306,420	932,347	13	3,833	0	928,513-	13-

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ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	7,615,845	978,867	13	10,767	0	968,100-	13-
05-07	5,636,477	1,026,498	18	21,209	0	1,005,289-	18-
06-08	4,224,052	720,844	17	147,136	3	573,707-	14-
07-09	5,416,289	1,121,052	21	164,881	3	956,172-	18-
08-10	8,233,650	1,230,178	15	314,251	4	915,927-	11-
09-11	11,400,188	1,985,889	17	460,560	4	1,525,329-	13-
10-12	13,105,127	2,498,572	19	582,974	4	1,915,598-	15-
11-13	13,503,130	3,038,149	22	659,656	5	2,378,493-	18-
12-14	14,459,756	2,559,346	18	1,086,088	8	1,473,258-	10-
13-15	13,579,053	2,753,901	20	1,023,327	8	1,730,574-	13-
14-16	12,021,483	2,295,287	19	832,857	7	1,462,431-	12-
15-17	9,056,420	2,257,534	25	130,365	1	2,127,169-	23-
FIVE-YEAR AVERAGE							
13-17	11,661,884	2,256,943	19	641,617	6	1,615,326-	14-

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ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	68,351		0	3,460	5	3,460	5
1993	446,047	166	0	613	0	447	0
1994	21,008		0	1,341	6	1,341	6
1995	1,963-	190,872-		218-	11	190,654	
1996	278,513	71,767	26	85-	0	71,852-	26-
1997	244,959-	477	0	8,563	3-	8,087	3-
1998							
1999							
2000	7,155		0		0		0
2001	9,529		0		0		0
2002	391,997	12,738	3		0	12,738-	3-
2003							
2004							
2005	384,425	81,161	21		0	81,161-	21-
2006	423,613	197,335	47	1,437	0	195,897-	46-
2007	56,016		0		0		0
2008	1,064,887	14,112	1		0	14,112-	1-
2009		960,805				960,805-	
2010	933,077	135,345	15	17,961	2	117,384-	13-
2011	1,312,812	91,399	7	1,468	0	89,931-	7-
2012	66,998	1,181	2		0	1,181-	2-
2013	151,278	41,755	28	39,719	26	2,035-	1-
2014	188,551	2,059	1	100	0	1,959-	1-
2015	261,337	1,303	0	36,424	14	35,121	13
2016	506	6,280			0	6,280-	
2017	78,593	24,252	31	6,887	9	17,365-	22-
TOTAL	5,897,769	1,451,262	25	117,672	2	1,333,590-	23-
THREE-YEAR MOVING AVERAGES							
92-94	178,469	55	0	1,805	1	1,750	1
93-95	155,031	63,569-	41-	579	0	64,148	41
94-96	99,186	39,702-	40-	346	0	40,048	40
95-97	10,530	39,543-	376-	2,753	26	42,296	402
96-98	11,185	24,081	215	2,826	25	21,255-	190-
97-99	81,653-	159	0	2,854	3-	2,696	3-
98-00	2,385		0		0		0
99-01	5,561		0		0		0
00-02	136,227	4,246	3		0	4,246-	3-
01-03	133,842	4,246	3		0	4,246-	3-
02-04	130,666	4,246	3		0	4,246-	3-
03-05	128,142	27,054	21		0	27,054-	21-

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ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	269,346	92,832	34	479	0	92,353-	34-
05-07	288,018	92,832	32	479	0	92,353-	32-
06-08	514,838	70,482	14	479	0	70,003-	14-
07-09	373,634	324,972	87		0	324,972-	87-
08-10	665,988	370,087	56	5,987	1	364,100-	55-
09-11	748,630	395,850	53	6,476	1	389,373-	52-
10-12	770,962	75,975	10	6,476	1	69,499-	9-
11-13	510,362	44,778	9	13,729	3	31,049-	6-
12-14	135,609	14,998	11	13,273	10	1,725-	1-
13-15	200,389	15,039	8	25,415	13	10,376	5
14-16	150,131	3,214	2	12,175	8	8,961	6
15-17	113,478	10,612	9	14,437	13	3,825	3
FIVE-YEAR AVERAGE							
13-17	136,053	15,130	11	16,626	12	1,496	1

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ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	2,034,789	2,078,813	102	112,589	6	1,966,224-	97-
1993	3,159,021	1,995,042	63	32,278	1	1,962,763-	62-
1994	598,768	1,796,715	300	25,700	4	1,771,015-	296-
1995	1,737,960	1,743,312	100	21,196	1	1,722,116-	99-
1996	1,403,988	1,894,160	135	69,185	5	1,824,975-	130-
1997	3,192,076	1,296,740	41	79,290	2	1,217,450-	38-
1998	5,083,836	760,017	15	26,431	1	733,586-	14-
1999		204,391		5,549		198,842-	
2000	1,812,263	571,629	32	8,514	0	563,115-	31-
2001	1,118,614	334,493	30	10,632	1	323,862-	29-
2002	620,568	632,542	102	11,064	2	621,478-	100-
2003	1,003,745	540,511	54	267,414	27	273,097-	27-
2004	1,063,375	612,037	58	173,191	16	438,845-	41-
2005	1,601,931	1,088,221	68	268,556	17	819,665-	51-
2006	1,295,250	888,576	69	546,181	42	342,396-	26-
2007	1,557,781	1,054,357	68	94,296	6	960,061-	62-
2008	8,308,918	961,412	12	178,204	2	783,208-	9-
2009	1,685,138	1,136,997	67	128,430	8	1,008,567-	60-
2010	2,550,847	2,218,558	87	139,245	5	2,079,314-	82-
2011	3,355,861	2,215,363	66	201,854	6	2,013,509-	60-
2012	1,369,111	1,686,871	123	271,893	20	1,414,978-	103-
2013	1,877,398	1,241,407	66	91,459	5	1,149,948-	61-
2014	2,574,401	1,299,803	50	328,152	13	971,651-	38-
2015	1,973,926	1,816,475	92	134,528	7	1,681,947-	85-
2016	1,776,760	1,086,137	61	175,662	10	910,475-	51-
2017	2,337,852	1,121,136	48	111,470	5	1,009,666-	43-
TOTAL	55,094,177	32,275,717	59	3,512,963	6	28,762,753-	52-
THREE-YEAR MOVING AVERAGES							
92-94	1,930,859	1,956,856	101	56,856	3	1,900,001-	98-
93-95	1,831,916	1,845,023	101	26,392	1	1,818,631-	99-
94-96	1,246,905	1,811,396	145	38,694	3	1,772,702-	142-
95-97	2,111,341	1,644,737	78	56,557	3	1,588,180-	75-
96-98	3,226,634	1,316,972	41	58,302	2	1,258,671-	39-
97-99	2,758,637	753,716	27	37,090	1	716,626-	26-
98-00	2,298,699	512,012	22	13,498	1	498,515-	22-
99-01	976,959	370,171	38	8,231	1	361,940-	37-
00-02	1,183,815	512,888	43	10,070	1	502,818-	42-
01-03	914,309	502,516	55	96,370	11	406,145-	44-
02-04	895,896	595,030	66	150,557	17	444,473-	50-
03-05	1,223,017	746,923	61	236,387	19	510,536-	42-

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ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	1,320,185	862,945	65	329,309	25	533,635-	40-
05-07	1,484,987	1,010,385	68	303,011	20	707,374-	48-
06-08	3,720,650	968,115	26	272,893	7	695,222-	19-
07-09	3,850,612	1,050,922	27	133,643	3	917,279-	24-
08-10	4,181,634	1,438,989	34	148,626	4	1,290,363-	31-
09-11	2,530,615	1,856,973	73	156,510	6	1,700,463-	67-
10-12	2,425,273	2,040,264	84	204,330	8	1,835,934-	76-
11-13	2,200,790	1,714,547	78	188,402	9	1,526,145-	69-
12-14	1,940,303	1,409,360	73	230,501	12	1,178,859-	61-
13-15	2,141,908	1,452,562	68	184,713	9	1,267,849-	59-
14-16	2,108,363	1,400,805	66	212,781	10	1,188,024-	56-
15-17	2,029,513	1,341,249	66	140,553	7	1,200,696-	59-
FIVE-YEAR AVERAGE							
13-17	2,108,068	1,312,992	62	168,254	8	1,144,737-	54-

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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	1,771,531	745,735	42	425,020	24	320,715-	18-
1993	2,386,454	1,075,674	45	119,084	5	956,590-	40-
1994	320,589	721,234	225	130,158	41	591,076-	184-
1995	828,857	1,124,900	136	352,521	43	772,378-	93-
1996	1,428,732	858,068	60	80,001	6	778,067-	54-
1997	635,291	596,908	94	79,102	12	517,806-	82-
1998	5,927,137	443,678	7	33,316	1	410,362-	7-
1999		68,130		11,266		56,865-	
2000	680,632	308,524	45	14,081	2	294,443-	43-
2001	308,208	148,418	48	17,483	6	130,936-	42-
2002	422,706	304,916	72	9,423	2	295,493-	70-
2003	565,589	278,731	49	191,021	34	87,709-	16-
2004	406,483	354,733	87	125,580	31	229,153-	56-
2005	1,281,125	539,703	42	122,239	10	417,463-	33-
2006	577,863	475,108	82	158,506	27	316,602-	55-
2007	1,264,121	729,354	58	94,465	7	634,889-	50-
2008	12,515,040	926,752	7	122,270	1	804,482-	6-
2009	1,198,417	3,019,278	252	50,181	4	2,969,096-	248-
2010	4,732,247	1,228,274	26	128,832	3	1,099,442-	23-
2011	4,594,416	1,385,168	30	183,809	4	1,201,360-	26-
2012	987,470	925,713	94	118,650	12	807,063-	82-
2013	1,035,590	803,321	78	111,030	11	692,291-	67-
2014	1,502,384	786,740	52	199,987	13	586,753-	39-
2015	1,370,585	967,570	71	170,654	12	796,916-	58-
2016	1,393,816	1,045,746	75	157,858	11	887,888-	64-
2017	1,798,465	1,034,814	58	88,856	5	945,957-	53-
TOTAL	49,933,745	20,897,190	42	3,295,393	7	17,601,798-	35-
THREE-YEAR MOVING AVERAGES							
92-94	1,492,858	847,548	57	224,754	15	622,794-	42-
93-95	1,178,633	973,936	83	200,588	17	773,348-	66-
94-96	859,392	901,401	105	187,560	22	713,841-	83-
95-97	964,293	859,959	89	170,541	18	689,417-	71-
96-98	2,663,720	632,885	24	64,140	2	568,745-	21-
97-99	2,187,476	369,572	17	41,228	2	328,344-	15-
98-00	2,202,590	273,444	12	19,554	1	253,890-	12-
99-01	329,613	175,024	53	14,276	4	160,748-	49-
00-02	470,515	253,953	54	13,662	3	240,290-	51-
01-03	432,168	244,022	56	72,642	17	171,379-	40-
02-04	464,926	312,793	67	108,675	23	204,119-	44-
03-05	751,065	391,055	52	146,280	19	244,775-	33-

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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	755,157	456,515	60	135,442	18	321,073-	43-
05-07	1,041,036	581,388	56	125,070	12	456,318-	44-
06-08	4,785,675	710,405	15	125,080	3	585,325-	12-
07-09	4,992,526	1,558,461	31	88,972	2	1,469,489-	29-
08-10	6,148,568	1,724,768	28	100,428	2	1,624,340-	26-
09-11	3,508,360	1,877,573	54	120,941	3	1,756,633-	50-
10-12	3,438,044	1,179,718	34	143,763	4	1,035,955-	30-
11-13	2,205,825	1,038,067	47	137,829	6	900,238-	41-
12-14	1,175,148	838,591	71	143,222	12	695,369-	59-
13-15	1,302,853	852,544	65	160,557	12	691,987-	53-
14-16	1,422,261	933,352	66	176,167	12	757,186-	53-
15-17	1,520,955	1,016,043	67	139,123	9	876,920-	58-
FIVE-YEAR AVERAGE							
13-17	1,420,168	927,638	65	145,677	10	781,961-	55-

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ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1998	817		0		0		0
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007	191		0		0		0
2008	2,207		0		0		0
2009							
2010							
2011							
2012	2,783	132	5		0	132-	5-
2013							
2014							
2015							
2016							
2017							
TOTAL	5,997	132	2		0	132-	2-
THREE-YEAR MOVING AVERAGES							
98-00	272		0		0		0
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07	64		0		0		0
06-08	799		0		0		0
07-09	799		0		0		0
08-10	736		0		0		0
09-11							
10-12	928	44	5		0	44-	5-
11-13	928	44	5		0	44-	5-
12-14	928	44	5		0	44-	5-
13-15							

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ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16							
15-17							
FIVE-YEAR AVERAGE							
13-17							

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ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	6,159		0		0		0
1999							
2000							
2001							
2002							
2003	51,132		0		0		0
2004							
2005							
2006	435,279	35,907	8		0	35,907-	8-
2007			0		0		0
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
TOTAL	492,570	35,907	7		0	35,907-	7-
THREE-YEAR MOVING AVERAGES							
98-00	2,053		0		0		0
99-01							
00-02							
01-03	17,044		0		0		0
02-04	17,044		0		0		0
03-05	17,044		0		0		0
04-06	145,093	11,969	8		0	11,969-	8-
05-07	145,093	11,969	8		0	11,969-	8-
06-08	145,093	11,969	8		0	11,969-	8-
07-09			0		0		0
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							

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ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
14-16							
15-17							
FIVE-YEAR AVERAGE							
13-17							

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ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	1,120		0		0		0
1994							
1995							
1996							
1997	22		0		0		0
1998	36,654		0		0		0
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007	22,295		0		0		0
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
TOTAL	60,091		0		0		0
THREE-YEAR MOVING AVERAGES							
93-95	373		0		0		0
94-96							
95-97	7		0		0		0
96-98	12,225		0		0		0
97-99	12,225		0		0		0
98-00	12,218		0		0		0
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07	7,432		0		0		0

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ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
06-08	7,432		0		0		0
07-09	7,432		0		0		0
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
FIVE-YEAR AVERAGE							
13-17							

DISTRIBUTION AND GENERAL PLANT

OREGON PROPERTY

PACIFICORP
OREGON PROPERTY

ACCOUNT 360.2 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	32,944	14,936	45	1,090	3	13,846-	42-
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000	12,862		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	124,203		0		0		0
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
TOTAL	170,009	14,936	9	1,090	1	13,846-	8-
THREE-YEAR MOVING AVERAGES							
92-94	10,981	4,979	45	363	3	4,615-	42-
93-95							
94-96							
95-97							
96-98							
97-99							
98-00	4,287		0		0		0
99-01	4,287		0		0		0
00-02	4,287		0		0		0
01-03							
02-04							

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OREGON PROPERTY

ACCOUNT 360.2 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05							
04-06							
05-07							
06-08	41,401		0		0		0
07-09	41,401		0		0		0
08-10	41,401		0		0		0
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
FIVE-YEAR AVERAGE							
13-17							

PACIFICORP
OREGON PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	41,583	13,894	33		0	13,894-	33-
1993	45,129	10,248	23		0	10,248-	23-
1994	31,728	3,808	12		0	3,808-	12-
1995	25,130	3,894	15		0	3,894-	15-
1996	7,792	1,004	13		0	1,004-	13-
1997	6,463	680	11		0	680-	11-
1998	1,096	93	8		0	93-	8-
1999							
2000	2,825		0		0		0
2001	4,528		0		0		0
2002	131,542		0		0		0
2003	2,845	19,633	690		0	19,633-	690-
2004	122,746	5,339	4		0	5,339-	4-
2005	91,795		0		0		0
2006	13,049	1,077	8		0	1,077-	8-
2007	158,455	488,910	309		0	488,910-	309-
2008	6,739	2,152	32		0	2,152-	32-
2009	45,414	641	1		0	641-	1-
2010	18,363	1,918	10		0	1,918-	10-
2011	18,384	2,424	13		0	2,424-	13-
2012	54,540	34,580	63		0	34,580-	63-
2013	15,947	17,286	108		0	17,286-	108-
2014	41,874		0		0		0
2015	32,028	1,174	4		0	1,174-	4-
2016	44,744	56	0		0	56-	0
2017	95,215	1,561	2		0	1,561-	2-
TOTAL	1,059,953	610,371	58		0	610,371-	58-
THREE-YEAR MOVING AVERAGES							
92-94	39,480	9,317	24		0	9,317-	24-
93-95	33,996	5,983	18		0	5,983-	18-
94-96	21,550	2,902	13		0	2,902-	13-
95-97	13,128	1,859	14		0	1,859-	14-
96-98	5,117	592	12		0	592-	12-
97-99	2,520	258	10		0	258-	10-
98-00	1,307	31	2		0	31-	2-
99-01	2,451		0		0		0
00-02	46,298		0		0		0
01-03	46,305	6,544	14		0	6,544-	14-
02-04	85,711	8,324	10		0	8,324-	10-

PACIFICORP
OREGON PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	72,462	8,324	11		0	8,324-	11-
04-06	75,863	2,139	3		0	2,139-	3-
05-07	87,766	163,329	186		0	163,329-	186-
06-08	59,414	164,046	276		0	164,046-	276-
07-09	70,203	163,901	233		0	163,901-	233-
08-10	23,505	1,570	7		0	1,570-	7-
09-11	27,387	1,661	6		0	1,661-	6-
10-12	30,429	12,974	43		0	12,974-	43-
11-13	29,624	18,097	61		0	18,097-	61-
12-14	37,454	17,289	46		0	17,289-	46-
13-15	29,950	6,153	21		0	6,153-	21-
14-16	39,548	410	1		0	410-	1-
15-17	57,329	930	2		0	930-	2-
FIVE-YEAR AVERAGE							
13-17	45,962	4,015	9		0	4,015-	9-

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OREGON PROPERTY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	656,658	170,638	26	80,050-	12-	250,688-	38-
1993	1,985,431	184,688	9	63,189	3	121,499-	6-
1994	606,629	215,855	36	825	0	215,030-	35-
1995	537,258	207,194	39	75,326	14	131,868-	25-
1996	400,246	182,626	46	57,279	14	125,347-	31-
1997	826,518	494,748	60	1,600	0	493,148-	60-
1998	299,630	65,545	22	1,966	1	63,580-	21-
1999	27,341	9,525	35	9	0	9,515-	35-
2000	93,308	130,127	139	140,271-	150-	270,398-	290-
2001	474,443	106,146	22		0	106,146-	22-
2002	1,592,461	155,389	10	51,737	3	103,652-	7-
2003	396,404	248,706	63	12,320	3	236,385-	60-
2004	1,744,157	166,484	10		0	166,484-	10-
2005	2,492,694	145,706	6		0	145,706-	6-
2006	1,276,454	167,873	13	92,513	7	75,360-	6-
2007	650,539	460,134	71	160,048	25	300,086-	46-
2008	1,334,343	175,602	13	3,351	0	172,251-	13-
2009	924,946	279,837	30	102,421	11	177,416-	19-
2010	2,328,114	351,260	15	255,176	11	96,083-	4-
2011	1,216,797	565,152	46	50,834	4	514,318-	42-
2012	1,065,189	269,689	25	162,648	15	107,041-	10-
2013	3,258,032	396,961	12	135,197	4	261,764-	8-
2014	3,038,334	679,975	22	73,236	2	606,739-	20-
2015	2,432,244	762,828	31	23,484	1	739,344-	30-
2016	345,234	174,648	51	61,368	18	113,280-	33-
2017	1,568,085	403,779	26	3,260	0	400,519-	26-
TOTAL	31,571,489	7,171,116	23	1,167,465	4	6,003,650-	19-
THREE-YEAR MOVING AVERAGES							
92-94	1,082,906	190,394	18	5,346-	0	195,739-	18-
93-95	1,043,106	202,579	19	46,446	4	156,133-	15-
94-96	514,711	201,892	39	44,476	9	157,415-	31-
95-97	588,007	294,856	50	44,735	8	250,121-	43-
96-98	508,798	247,640	49	20,281	4	227,358-	45-
97-99	384,496	189,939	49	1,192	0	188,748-	49-
98-00	140,093	68,399	49	46,099-	33-	114,498-	82-
99-01	198,364	81,933	41	46,754-	24-	128,686-	65-
00-02	720,071	130,554	18	29,511-	4-	160,065-	22-
01-03	821,102	170,080	21	21,352	3	148,728-	18-
02-04	1,244,340	190,193	15	21,352	2	168,841-	14-

PACIFICORP
OREGON PROPERTY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	1,544,418	186,965	12	4,107	0	182,859-	12-
04-06	1,837,768	160,021	9	30,838	2	129,184-	7-
05-07	1,473,229	257,905	18	84,187	6	173,718-	12-
06-08	1,087,112	267,870	25	85,304	8	182,566-	17-
07-09	969,943	305,191	31	88,607	9	216,585-	22-
08-10	1,529,135	268,900	18	120,316	8	148,584-	10-
09-11	1,489,953	398,750	27	136,144	9	262,606-	18-
10-12	1,536,700	395,367	26	156,219	10	239,147-	16-
11-13	1,846,673	410,601	22	116,226	6	294,374-	16-
12-14	2,453,852	448,875	18	123,694	5	325,181-	13-
13-15	2,909,537	613,254	21	77,306	3	535,949-	18-
14-16	1,938,604	539,150	28	52,696	3	486,454-	25-
15-17	1,448,521	447,085	31	29,371	2	417,714-	29-
FIVE-YEAR AVERAGE							
13-17	2,128,386	483,638	23	59,309	3	424,329-	20-

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ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	3,223,662	5,068,822	157	130,852	4	4,937,971-	153-
1993	3,267,642	499,883	15	62,997	2	436,886-	13-
1994	2,584,322	3,801,831	147	33,968	1	3,767,863-	146-
1995	1,116,317	2,085,358	187	28,598	3	2,056,759-	184-
1996	1,075,998	2,827,314	263	30,947	3	2,796,366-	260-
1997	1,303,371	2,381,675	183	86,642	7	2,295,033-	176-
1998	1,309,250	1,557,904	119	59,609	5	1,498,296-	114-
1999		1,394,681		41,937		1,352,744-	
2000	4,102,392	2,311,388	56	84,619	2	2,226,769-	54-
2001	1,306,394	1,901,615	146	55,223	4	1,846,392-	141-
2002	1,199,455	1,371,511	114	29,973	2	1,341,537-	112-
2003	1,181,819	1,444,351	122	204,106	17	1,240,246-	105-
2004	1,328,000	1,472,009	111	245,808	19	1,226,201-	92-
2005	1,508,768	2,631,449	174	327,088	22	2,304,361-	153-
2006	1,086,695	1,722,756	159	140,237	13	1,582,520-	146-
2007	1,398,990	1,956,605	140	153,858	11	1,802,746-	129-
2008	1,050,492	1,650,568	157	122,704	12	1,527,864-	145-
2009	881,199	1,662,859	189	139,356	16	1,523,503-	173-
2010	1,001,494	1,842,447	184	145,822	15	1,696,625-	169-
2011	1,143,664	2,430,454	213	164,794	14	2,265,659-	198-
2012	1,052,084	1,806,041	172	121,510	12	1,684,530-	160-
2013	957,550	2,036,751	213	204,854	21	1,831,897-	191-
2014	1,052,663	1,698,464	161	189,603	18	1,508,860-	143-
2015	718,769	1,755,373	244	139,837	19	1,615,536-	225-
2016	1,172,956	1,662,954	142	121,830	10	1,541,125-	131-
2017	953,331	1,750,550	184	241,534	25	1,509,016-	158-
TOTAL	36,977,278	52,725,613	143	3,308,307	9	49,417,305-	134-
THREE-YEAR MOVING AVERAGES							
92-94	3,025,209	3,123,512	103	75,939	3	3,047,573-	101-
93-95	2,322,760	2,129,024	92	41,854	2	2,087,169-	90-
94-96	1,592,212	2,904,834	182	31,171	2	2,873,663-	180-
95-97	1,165,229	2,431,449	209	48,729	4	2,382,720-	204-
96-98	1,229,540	2,255,631	183	59,066	5	2,196,565-	179-
97-99	870,874	1,778,087	204	62,729	7	1,715,358-	197-
98-00	1,803,881	1,754,658	97	62,055	3	1,692,603-	94-
99-01	1,802,929	1,869,228	104	60,593	3	1,808,635-	100-
00-02	2,202,747	1,861,505	85	56,605	3	1,804,900-	82-
01-03	1,229,223	1,572,492	128	96,434	8	1,476,058-	120-
02-04	1,236,425	1,429,290	116	159,962	13	1,269,328-	103-

PACIFICORP
OREGON PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	1,339,529	1,849,270	138	259,000	19	1,590,269-	119-
04-06	1,307,821	1,942,071	148	237,711	18	1,704,361-	130-
05-07	1,331,484	2,103,603	158	207,061	16	1,896,542-	142-
06-08	1,178,726	1,776,643	151	138,933	12	1,637,710-	139-
07-09	1,110,227	1,756,677	158	138,639	12	1,618,038-	146-
08-10	977,728	1,718,625	176	135,961	14	1,582,664-	162-
09-11	1,008,786	1,978,587	196	149,991	15	1,828,596-	181-
10-12	1,065,747	2,026,314	190	144,042	14	1,882,271-	177-
11-13	1,051,099	2,091,082	199	163,720	16	1,927,362-	183-
12-14	1,020,766	1,847,085	181	171,989	17	1,675,096-	164-
13-15	909,661	1,830,196	201	178,098	20	1,652,098-	182-
14-16	981,463	1,705,597	174	150,423	15	1,555,174-	158-
15-17	948,352	1,722,959	182	167,734	18	1,555,225-	164-
FIVE-YEAR AVERAGE							
13-17	971,054	1,780,819	183	179,532	18	1,601,287-	165-

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	2,631,126	2,565,634	98	145,222	6	2,420,413-	92-
1993	3,143,996	1,307,654	42	73,523	2	1,234,130-	39-
1994	2,168,742	2,215,806	102	38,602	2	2,177,204-	100-
1995	1,225,267	1,356,265	111	35,166	3	1,321,099-	108-
1996	947,287	1,390,321	147	36,391	4	1,353,930-	143-
1997	866,352	1,218,735	141	80,899	9	1,137,836-	131-
1998	874,732	865,281	99	59,842	7	805,439-	92-
1999		464,894		85,047		379,847-	
2000	1,777,662	542,118	30	186,880	11	355,238-	20-
2001	699,438	475,404	68	112,120	16	363,284-	52-
2002	497,832	525,873	106	24,139	5	501,734-	101-
2003	631,870	489,236	77	99,024	16	390,212-	62-
2004	562,760	599,534	107	73,120	13	526,414-	94-
2005	1,063,238	837,940	79	228,023	21	609,917-	57-
2006	571,181	672,816	118	142,268	25	530,548-	93-
2007	666,662	581,968	87	80,674	12	501,295-	75-
2008	729,506	395,101	54	56,720	8	338,381-	46-
2009	321,782	321,886	100	37,257	12	284,629-	88-
2010	381,984	458,320	120	43,733	11	414,587-	109-
2011	524,516	459,749	88	211,952	40	247,797-	47-
2012	355,378	290,620	82	54,070	15	236,550-	67-
2013	302,030	261,972	87	102,717	34	159,256-	53-
2014	591,954	304,042	51	108,899	18	195,144-	33-
2015	160,648	275,335	171	67,447	42	207,888-	129-
2016	584,017	264,367	45	80,766	14	183,602-	31-
2017	707,836	349,914	49	75,698	11	274,216-	39-
TOTAL	22,987,794	19,490,787	85	2,340,196	10	17,150,591-	75-
THREE-YEAR MOVING AVERAGES							
92-94	2,647,955	2,029,698	77	85,783	3	1,943,916-	73-
93-95	2,179,335	1,626,575	75	49,097	2	1,577,478-	72-
94-96	1,447,099	1,654,131	114	36,720	3	1,617,411-	112-
95-97	1,012,968	1,321,774	130	50,819	5	1,270,955-	125-
96-98	896,123	1,158,112	129	59,044	7	1,099,069-	123-
97-99	580,361	849,637	146	75,263	13	774,374-	133-
98-00	884,131	624,098	71	110,590	13	513,508-	58-
99-01	825,700	494,139	60	128,016	16	366,123-	44-
00-02	991,644	514,465	52	107,713	11	406,752-	41-
01-03	609,713	496,837	81	78,427	13	418,410-	69-
02-04	564,154	538,214	95	65,428	12	472,786-	84-

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	752,623	642,237	85	133,389	18	508,848-	68-
04-06	732,393	703,430	96	147,804	20	555,626-	76-
05-07	767,027	697,575	91	150,322	20	547,253-	71-
06-08	655,783	549,962	84	93,221	14	456,741-	70-
07-09	572,650	432,985	76	58,217	10	374,768-	65-
08-10	477,757	391,769	82	45,903	10	345,866-	72-
09-11	409,427	413,319	101	97,647	24	315,671-	77-
10-12	420,626	402,896	96	103,252	25	299,645-	71-
11-13	393,975	337,447	86	122,913	31	214,535-	54-
12-14	416,454	285,545	69	88,562	21	196,983-	47-
13-15	351,544	280,450	80	93,021	26	187,429-	53-
14-16	445,540	281,248	63	85,704	19	195,545-	44-
15-17	484,167	296,539	61	74,637	15	221,902-	46-
FIVE-YEAR AVERAGE							
13-17	469,297	291,126	62	87,105	19	204,021-	43-

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OREGON PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	156,141	72,256	46	8,620	6	63,635-	41-
1993	240,652	133,732	56	3,805	2	129,927-	54-
1994	165,050	134,983	82	1,318	1	133,665-	81-
1995	96,777	69,277	72	651	1	68,627-	71-
1996	61,723	69,136	112	1,076	2	68,060-	110-
1997	61,705	64,229	104	6,223	10	58,006-	94-
1998	114,833	81,047	71	3,834	3	77,213-	67-
1999		54,386				54,386-	
2000	144,079	69,089	48	1,555	1	67,534-	47-
2001	56,215	77,651	138	440	1	77,210-	137-
2002	69,226	74,674	108	695	1	73,979-	107-
2003	82,342	92,610	112	13,231	16	79,379-	96-
2004	116,995	72,186	62	17,712	15	54,474-	47-
2005	154,095	62,342	40	21,896	14	40,447-	26-
2006	128,777	119,230	93	4,944	4	114,286-	89-
2007	92,795	93,597	101	13,666	15	79,931-	86-
2008	96,972	60,218	62	12,041	12	48,177-	50-
2009	289,853	57,425	20	2,376	1	55,049-	19-
2010	66,961	96,901	145	13,300	20	83,601-	125-
2011	85,253	57,691	68	4,441	5	53,250-	62-
2012	73,147	51,272	70	5,655	8	45,617-	62-
2013	88,259	82,836	94	43,492	49	39,344-	45-
2014	93,086	48,667	52	6,285	7	42,382-	46-
2015	64,761	45,529	70	6,559	10	38,970-	60-
2016	142,896	52,428	37	7,156	5	45,272-	32-
2017	84,389	40,416	48	4,268	5	36,148-	43-
TOTAL	2,826,983	1,933,806	68	205,238	7	1,728,567-	61-
THREE-YEAR MOVING AVERAGES							
92-94	187,281	113,657	61	4,581	2	109,076-	58-
93-95	167,493	112,664	67	1,924	1	110,740-	66-
94-96	107,850	91,132	84	1,015	1	90,117-	84-
95-97	73,402	67,547	92	2,650	4	64,898-	88-
96-98	79,420	71,471	90	3,711	5	67,760-	85-
97-99	58,846	66,554	113	3,352	6	63,202-	107-
98-00	86,304	68,174	79	1,796	2	66,378-	77-
99-01	66,765	67,042	100	665	1	66,377-	99-
00-02	89,840	73,804	82	897	1	72,908-	81-
01-03	69,261	81,645	118	4,789	7	76,856-	111-
02-04	89,521	79,823	89	10,546	12	69,277-	77-

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OREGON PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	117,811	75,713	64	17,613	15	58,100-	49-
04-06	133,289	84,586	63	14,851	11	69,735-	52-
05-07	125,222	91,723	73	13,502	11	78,221-	62-
06-08	106,182	91,015	86	10,217	10	80,798-	76-
07-09	159,874	70,413	44	9,361	6	61,052-	38-
08-10	151,262	71,515	47	9,239	6	62,276-	41-
09-11	147,356	70,672	48	6,706	5	63,967-	43-
10-12	75,120	68,621	91	7,799	10	60,823-	81-
11-13	82,220	63,933	78	17,863	22	46,070-	56-
12-14	84,831	60,925	72	18,477	22	42,448-	50-
13-15	82,035	59,011	72	18,779	23	40,232-	49-
14-16	100,248	48,874	49	6,667	7	42,208-	42-
15-17	97,349	46,124	47	5,994	6	40,130-	41-
FIVE-YEAR AVERAGE							
13-17	94,678	53,975	57	13,552	14	40,423-	43-

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OREGON PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	326,566	212,999	65	8,977	3	204,023-	62-
1993	492,867	256,303	52	5,017	1	251,286-	51-
1994	435,856	298,634	69	1,601	0	297,033-	68-
1995	233,917	150,456	64	1,243	1	149,213-	64-
1996	104,423	66,928	64	1,090	1	65,838-	63-
1997	107,912	115,628	107	7,036	7	108,592-	101-
1998	151,726	102,345	67	4,494	3	97,851-	64-
1999		18,129				18,129-	
2000	403,295	19,076	5	3,145	1	15,931-	4-
2001	96,427	17,045	18	894	1	16,152-	17-
2002	274,632	208,557	76	4,533	2	204,024-	74-
2003	176,790	171,329	97	69,199	39	102,130-	58-
2004	249,021	255,989	103	31,244	13	224,745-	90-
2005	295,679	178,453	60	36,534	12	141,920-	48-
2006	194,503	289,255	149	72,582	37	216,673-	111-
2007	238,450	244,307	102	59,989	25	184,318-	77-
2008	719,828	95,056	13	26,543	4	68,513-	10-
2009	235,257	77,064	33	12,103	5	64,960-	28-
2010	211,294	164,976	78	15,641	7	149,335-	71-
2011	377,031	124,560	33	41,017	11	83,544-	22-
2012	364,334	166,274	46	23,173	6	143,101-	39-
2013	112,800	153,607	136	35,240	31	118,367-	105-
2014	157,659	65,914	42	74,364	47	8,450	5
2015	228,315	87,068	38	23,812	10	63,256-	28-
2016	470,244	127,659	27	35,157	7	92,502-	20-
2017	286,322	106,962	37	6,655	2	100,307-	35-
TOTAL	6,945,147	3,774,573	54	601,280	9	3,173,293-	46-
THREE-YEAR MOVING AVERAGES							
92-94	418,430	255,979	61	5,198	1	250,781-	60-
93-95	387,547	235,131	61	2,620	1	232,511-	60-
94-96	258,065	172,006	67	1,311	1	170,695-	66-
95-97	148,750	111,004	75	3,123	2	107,881-	73-
96-98	121,353	94,967	78	4,206	3	90,760-	75-
97-99	86,546	78,700	91	3,843	4	74,857-	86-
98-00	185,007	46,516	25	2,546	1	43,970-	24-
99-01	166,574	18,083	11	1,346	1	16,737-	10-
00-02	258,118	81,559	32	2,857	1	78,702-	30-
01-03	182,616	132,310	72	24,875	14	107,435-	59-
02-04	233,481	211,958	91	34,992	15	176,966-	76-

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	240,496	201,924	84	45,659	19	156,265-	65-
04-06	246,401	241,233	98	46,787	19	194,446-	79-
05-07	242,878	237,339	98	56,368	23	180,970-	75-
06-08	384,261	209,540	55	53,038	14	156,502-	41-
07-09	397,845	138,809	35	32,878	8	105,931-	27-
08-10	388,793	112,365	29	18,096	5	94,270-	24-
09-11	274,527	122,200	45	22,920	8	99,280-	36-
10-12	317,553	151,937	48	26,610	8	125,327-	39-
11-13	284,722	148,147	52	33,143	12	115,004-	40-
12-14	211,598	128,598	61	44,259	21	84,339-	40-
13-15	166,258	102,196	61	44,472	27	57,724-	35-
14-16	285,406	93,547	33	44,444	16	49,103-	17-
15-17	328,294	107,230	33	21,875	7	85,355-	26-
FIVE-YEAR AVERAGE							
13-17	251,068	108,242	43	35,045	14	73,196-	29-

PACIFICORP
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ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	6,167,076	1,006,742	16	306,388	5	700,354-	11-
1993	4,966,053	3,376,711	68	160,252	3	3,216,459-	65-
1994	4,394,598	2,378,748	54	70,187	2	2,308,560-	53-
1995	1,138,094-	147,811	13-	99,948	9-	47,863-	4
1996	2,053,874	432,460	21	132,772	6	299,687-	15-
1997	579,361	480,579	83	138,974	24	341,605-	59-
1998	624,316	371,970	60	55,118	9	316,852-	51-
1999		13,467		60,589-		74,056-	
2000	3,853,575	128,797	3	178,654	5	49,856	1
2001	2,144,387	30,207	1	543,593	25	513,386	24
2002	2,008,522	1,060,864	53	367,542	18	693,322-	35-
2003	2,128,762	1,445,516	68	582,515	27	863,001-	41-
2004	2,447,298	1,515,064	62	674,722	28	840,342-	34-
2005	2,612,197	1,335,660	51	1,086,805	42	248,855-	10-
2006	2,044,576	1,340,296	66	1,025,789	50	314,507-	15-
2007	2,711,006	1,800,421	66	1,757,738	65	42,683-	2-
2008	2,694,320	1,543,047	57	1,624,939	60	81,892	3
2009	2,106,729	1,731,832	82	1,029,508	49	702,323-	33-
2010	2,123,210	1,543,759	73	871,461	41	672,298-	32-
2011	2,075,970	1,631,703	79	858,509	41	773,194-	37-
2012	2,056,911	1,503,399	73	883,182	43	620,217-	30-
2013	1,466,626	1,206,560	82	818,403	56	388,157-	26-
2014	1,851,491	1,369,743	74	842,545	46	527,198-	28-
2015	2,201,339	1,475,268	67	763,742	35	711,525-	32-
2016	1,977,898	1,560,345	79	534,431	27	1,025,914-	52-
2017	2,132,562	1,243,784	58	372,718	17	871,066-	41-
TOTAL	58,284,563	31,674,754	54	15,719,847	27	15,954,907-	27-
THREE-YEAR MOVING AVERAGES							
92-94	5,175,909	2,254,067	44	178,942	3	2,075,125-	40-
93-95	2,740,853	1,967,756	72	110,129	4	1,857,627-	68-
94-96	1,770,126	986,339	56	100,969	6	885,370-	50-
95-97	498,380	353,616	71	123,898	25	229,718-	46-
96-98	1,085,850	428,336	39	108,955	10	319,381-	29-
97-99	401,225	288,672	72	44,501	11	244,171-	61-
98-00	1,492,630	171,412	11	57,728	4	113,684-	8-
99-01	1,999,321	57,491	3	220,552	11	163,062	8
00-02	2,668,828	406,623	15	363,263	14	43,360-	2-
01-03	2,093,890	845,529	40	497,883	24	347,646-	17-
02-04	2,194,861	1,340,481	61	541,593	25	798,888-	36-

PACIFICORP
OREGON PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	2,396,085	1,432,080	60	781,347	33	650,733-	27-
04-06	2,368,024	1,397,007	59	929,106	39	467,901-	20-
05-07	2,455,926	1,492,126	61	1,290,111	53	202,015-	8-
06-08	2,483,301	1,561,255	63	1,469,489	59	91,766-	4-
07-09	2,504,019	1,691,767	68	1,470,729	59	221,038-	9-
08-10	2,308,087	1,606,213	70	1,175,303	51	430,910-	19-
09-11	2,101,970	1,635,765	78	919,826	44	715,939-	34-
10-12	2,085,364	1,559,620	75	871,051	42	688,570-	33-
11-13	1,866,502	1,447,221	78	853,364	46	593,856-	32-
12-14	1,791,676	1,359,900	76	848,043	47	511,857-	29-
13-15	1,839,819	1,350,523	73	808,230	44	542,293-	29-
14-16	2,010,243	1,468,452	73	713,573	35	754,879-	38-
15-17	2,103,933	1,426,466	68	556,964	26	869,502-	41-
FIVE-YEAR AVERAGE							
13-17	1,925,983	1,371,140	71	666,368	35	704,772-	37-

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OREGON PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	516,244	7,527	1	2,848	1	4,679-	1-
2001	55,374	12,278	22		0	12,278-	22-
2002	37,332	31,391	84	959	3	30,432-	82-
2003	46,843	32,365	69	2,413	5	29,952-	64-
2004	41,301	32,007	77	4,683	11	27,324-	66-
2005	51,760	27,735	54	8,824	17	18,911-	37-
2006	64,263	33,664	52	5,169	8	28,494-	44-
2007	69,475	60,794	88	6,100	9	54,694-	79-
2008	202,065	122,789	61	16,660	8	106,129-	53-
2009	166,777	100,856	60	17,998	11	82,858-	50-
2010	141,095	85,458	61	8,237	6	77,221-	55-
2011	118,496	75,469	64	12,560	11	62,909-	53-
2012	126,495	89,718	71	9,182	7	80,536-	64-
2013	113,255	65,073	57	16,393	14	48,679-	43-
2014	126,822	55,065	43	13,684	11	41,381-	33-
2015	102,792	50,423	49	12,431	12	37,992-	37-
2016	123,950	66,623	54	15,143	12	51,480-	42-
2017	124,536	54,343	44	12,369	10	41,973-	34-
TOTAL	2,228,877	1,003,578	45	165,655	7	837,924-	38-
THREE-YEAR MOVING AVERAGES							
00-02	202,983	17,065	8	1,269	1	15,796-	8-
01-03	46,516	25,345	54	1,124	2	24,221-	52-
02-04	41,825	31,921	76	2,685	6	29,236-	70-
03-05	46,635	30,702	66	5,307	11	25,396-	54-
04-06	52,441	31,135	59	6,225	12	24,910-	48-
05-07	61,833	40,731	66	6,698	11	34,033-	55-
06-08	111,934	72,416	65	9,310	8	63,106-	56-
07-09	146,106	94,813	65	13,586	9	81,227-	56-
08-10	169,979	103,034	61	14,298	8	88,736-	52-
09-11	142,123	87,261	61	12,932	9	74,329-	52-
10-12	128,696	83,548	65	9,993	8	73,555-	57-
11-13	119,416	76,753	64	12,712	11	64,041-	54-
12-14	122,191	69,952	57	13,086	11	56,866-	47-
13-15	114,290	56,854	50	14,170	12	42,684-	37-

PACIFICORP
OREGON PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	117,855	57,371	49	13,753	12	43,618-	37-
15-17	117,093	57,130	49	13,314	11	43,815-	37-
FIVE-YEAR AVERAGE							
13-17	118,271	58,305	49	14,004	12	44,301-	37-

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OREGON PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	338,321	9,921	3	14,999	4	5,078	2
2001	25,303		0		0		0
2002	35,148	42,132	120	434	1	41,698-	119-
2003	57,778	46,586	81	7,221	12	39,365-	68-
2004	58,647	61,808	105	10,113	17	51,695-	88-
2005	69,982	46,412	66	9,084	13	37,328-	53-
2006	77,446	60,000	77	7,863	10	52,137-	67-
2007	114,497	78,138	68	16,672	15	61,466-	54-
2008	253,895	105,136	41	31,283	12	73,852-	29-
2009	128,097	101,735	79	30,380	24	71,355-	56-
2010	124,531	79,983	64	23,979	19	56,004-	45-
2011	94,786	76,612	81	16,543	17	60,069-	63-
2012	139,311	81,639	59	11,962	9	69,677-	50-
2013	93,463	76,817	82	29,162	31	47,655-	51-
2014	151,007	79,081	52	20,106	13	58,975-	39-
2015	106,819	69,021	65	30,456	29	38,565-	36-
2016	138,995	84,183	61	38,404	28	45,779-	33-
2017	119,596	50,051	42	15,970	13	34,081-	28-
TOTAL	2,127,622	1,149,253	54	314,631	15	834,622-	39-
THREE-YEAR MOVING AVERAGES							
00-02	132,924	17,351	13	5,144	4	12,207-	9-
01-03	39,409	29,572	75	2,552	6	27,021-	69-
02-04	50,524	50,175	99	5,923	12	44,252-	88-
03-05	62,136	51,602	83	8,806	14	42,796-	69-
04-06	68,692	56,073	82	9,020	13	47,053-	68-
05-07	87,308	61,517	70	11,206	13	50,310-	58-
06-08	148,613	81,091	55	18,606	13	62,485-	42-
07-09	165,496	95,003	57	26,112	16	68,891-	42-
08-10	168,841	95,618	57	28,547	17	67,070-	40-
09-11	115,805	86,110	74	23,634	20	62,476-	54-
10-12	119,543	79,411	66	17,495	15	61,916-	52-
11-13	109,187	78,356	72	19,222	18	59,134-	54-
12-14	127,927	79,179	62	20,410	16	58,769-	46-
13-15	117,096	74,973	64	26,575	23	48,398-	41-

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OREGON PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	132,274	77,428	59	29,655	22	47,773-	36-
15-17	121,804	67,752	56	28,277	23	39,475-	32-
FIVE-YEAR AVERAGE							
13-17	121,976	71,831	59	26,820	22	45,011-	37-

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OREGON PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	138,655	49,299	36	2,508	2	46,791-	34-
1993	95,147	52,684	55	1,500	2	51,184-	54-
1994	32,570	26,521	81	259	1	26,262-	81-
1995	22,565	25,891	115	450	2	25,442-	113-
1996	6,255	6,781	108	52	1	6,730-	108-
1997	5,589	6,097	109	501	9	5,597-	100-
1998	4,239	2,744	65	109	3	2,634-	62-
1999							
2000	70,798	3,781	5		0	3,781-	5-
2001	19,511	1,946	10		0	1,946-	10-
2002	23,962	13,552	57	329	1	13,223-	55-
2003	23,906	15,987	67	975	4	15,012-	63-
2004	21,689	17,082	79	508	2	16,574-	76-
2005	16,429	13,413	82	1,082	7	12,331-	75-
2006	12,381	18,413	149	374	3	18,040-	146-
2007	12,602	15,544	123	127	1	15,418-	122-
2008	22,222	11,824	53	1,047	5	10,776-	48-
2009	17,377	26,807	154	774	4	26,033-	150-
2010	44,855	40,885	91	527	1	40,358-	90-
2011	28,088	31,432	112	806	3	30,626-	109-
2012	29,535	29,853	101	686	2	29,167-	99-
2013	27,603	21,072	76	1,982	7	19,090-	69-
2014	23,886	17,639	74	1,672	7	15,967-	67-
2015	25,124	9,418	37	715	3	8,703-	35-
2016	32,118	14,209	44	1,501	5	12,708-	40-
2017	24,472	8,259	34	335	1	7,924-	32-
TOTAL	781,576	481,134	62	18,818	2	462,316-	59-
THREE-YEAR MOVING AVERAGES							
92-94	88,791	42,835	48	1,422	2	41,413-	47-
93-95	50,094	35,032	70	736	1	34,296-	68-
94-96	20,463	19,731	96	253	1	19,478-	95-
95-97	11,470	12,923	113	334	3	12,589-	110-
96-98	5,361	5,207	97	220	4	4,987-	93-
97-99	3,276	2,947	90	203	6	2,744-	84-
98-00	25,013	2,175	9	36	0	2,139-	9-
99-01	30,103	1,909	6		0	1,909-	6-
00-02	38,090	6,426	17	110	0	6,317-	17-
01-03	22,460	10,495	47	435	2	10,060-	45-
02-04	23,186	15,540	67	604	3	14,936-	64-

PACIFICORP
OREGON PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	20,675	15,494	75	855	4	14,639-	71-
04-06	16,833	16,303	97	654	4	15,648-	93-
05-07	13,804	15,790	114	527	4	15,263-	111-
06-08	15,735	15,261	97	516	3	14,745-	94-
07-09	17,400	18,058	104	649	4	17,409-	100-
08-10	28,151	26,505	94	783	3	25,722-	91-
09-11	30,107	33,041	110	703	2	32,339-	107-
10-12	34,159	34,057	100	673	2	33,384-	98-
11-13	28,408	27,452	97	1,158	4	26,294-	93-
12-14	27,008	22,855	85	1,447	5	21,408-	79-
13-15	25,538	16,043	63	1,456	6	14,587-	57-
14-16	27,043	13,755	51	1,296	5	12,459-	46-
15-17	27,238	10,629	39	850	3	9,778-	36-
FIVE-YEAR AVERAGE							
13-17	26,641	14,119	53	1,241	5	12,878-	48-

PACIFICORP
OREGON PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	158,934	58,588	37	3,599	2	54,989-	35-
1993	201,023	88,626	44	3,841	2	84,785-	42-
1994	116,101	104,252	90	2,056	2	102,196-	88-
1995	53,531	44,382	83	3,807	7	40,575-	76-
1996	11,279	12,633	112	431	4	12,202-	108-
1997	40,969	54,781	134	17,423	43	37,357-	91-
1998	86,195	51,385	60	8,112	9	43,273-	50-
1999							
2000	320,137	43,784	14	1,464	0	42,320-	13-
2001	119,338	15,961	13	140	0	15,822-	13-
2002	98,088	60,494	62	261	0	60,232-	61-
2003	159,074	58,246	37	5,445	3	52,801-	33-
2004	166,262	65,020	39	30,174	18	34,847-	21-
2005	125,609	52,715	42	5,036	4	47,679-	38-
2006	93,779	50,382	54	592	1	49,790-	53-
2007	111,179	59,665	54	1,978	2	57,688-	52-
2008	201,758	77,828	39	3,156	2	74,672-	37-
2009	173,187	92,512	53	10,117	6	82,394-	48-
2010	140,942	90,387	64	4,036	3	86,351-	61-
2011	176,138	74,699	42	7,724	4	66,975-	38-
2012	111,862	48,065	43	7,334	7	40,731-	36-
2013	152,616	63,784	42	10,107	7	53,677-	35-
2014	165,317	49,188	30	4,287	3	44,900-	27-
2015	209,684	29,490	14	6,090	3	23,400-	11-
2016	289,226	42,002	15	9,262	3	32,740-	11-
2017	189,071	37,190	20	6,132	3	31,058-	16-
TOTAL	3,671,296	1,426,059	39	152,605	4	1,273,454-	35-
THREE-YEAR MOVING AVERAGES							
92-94	158,686	83,822	53	3,165	2	80,657-	51-
93-95	123,551	79,087	64	3,235	3	75,852-	61-
94-96	60,303	53,756	89	2,098	3	51,657-	86-
95-97	35,260	37,265	106	7,221	20	30,045-	85-
96-98	46,148	39,600	86	8,655	19	30,944-	67-
97-99	42,388	35,389	83	8,512	20	26,877-	63-
98-00	135,444	31,723	23	3,192	2	28,531-	21-
99-01	146,492	19,915	14	534	0	19,381-	13-
00-02	179,188	40,080	22	621	0	39,458-	22-
01-03	125,500	44,900	36	1,949	2	42,952-	34-
02-04	141,141	61,253	43	11,960	8	49,293-	35-

PACIFICORP
OREGON PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	150,315	58,660	39	13,552	9	45,109-	30-
04-06	128,550	56,039	44	11,934	9	44,105-	34-
05-07	110,189	54,254	49	2,535	2	51,719-	47-
06-08	135,572	62,625	46	1,909	1	60,716-	45-
07-09	162,041	76,668	47	5,084	3	71,585-	44-
08-10	171,962	86,909	51	5,770	3	81,139-	47-
09-11	163,422	85,866	53	7,293	4	78,573-	48-
10-12	142,981	71,050	50	6,365	4	64,686-	45-
11-13	146,872	62,183	42	8,388	6	53,794-	37-
12-14	143,265	53,679	37	7,243	5	46,436-	32-
13-15	175,872	47,487	27	6,828	4	40,659-	23-
14-16	221,409	40,227	18	6,546	3	33,680-	15-
15-17	229,327	36,228	16	7,161	3	29,066-	13-
FIVE-YEAR AVERAGE							
13-17	201,183	44,331	22	7,176	4	37,155-	18-

PACIFICORP
OREGON PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	18,918	5,795	31	240-	1-	6,035-	32-
1993	31,538	26,219	83		0	26,219-	83-
1994	45,491	57,002	125	15-	0	57,018-	125-
1995	2,729	70,553		15	1	70,538-	
1996	905	58,923			0	58,923-	
1997	828,250	19,872-	2-		0	19,872	2
1998	299,248	29,218	10	55	0	29,163-	10-
1999	2	15,940-			0	15,940	
2000							
2001							
2002	1,217		0		0		0
2003	176,755	21,570	12		0	21,570-	12-
2004	185,892	15,104	8		0	15,104-	8-
2005	1,112,811	74,294	7	4,112-	0	78,407-	7-
2006	2,077,490	29,384	1		0	29,384-	1-
2007	301,596	38,627	13		0	38,627-	13-
2008	344,063	30,250	9		0	30,250-	9-
2009	88,056	28,748	33		0	28,748-	33-
2010	107,424	43,270	40		0	43,270-	40-
2011	205,445	163,296	79		0	163,296-	79-
2012	961,785	119,847	12		0	119,847-	12-
2013	205,731	29,852	15		0	29,852-	15-
2014	805,047	29,055	4		0	29,055-	4-
2015	297,548	173,416	58		0	173,416-	58-
2016	508,844	240,768	47		0	240,768-	47-
2017	590,051	140,540	24		0	140,540-	24-
TOTAL	9,196,834	1,389,921	15	4,297-	0	1,394,219-	15-
THREE-YEAR MOVING AVERAGES							
92-94	31,982	29,672	93	85-	0	29,757-	93-
93-95	26,586	51,258	193		0	51,258-	193-
94-96	16,375	62,160	380		0	62,160-	380-
95-97	277,294	36,535	13	5	0	36,530-	13-
96-98	376,134	22,756	6	18	0	22,738-	6-
97-99	375,833	2,198-	1-	18	0	2,216	1
98-00	99,750	4,426	4	18	0	4,408-	4-
99-01	1	5,313-			0	5,313	
00-02	406		0		0		0
01-03	59,324	7,190	12		0	7,190-	12-
02-04	121,288	12,225	10		0	12,225-	10-

PACIFICORP
OREGON PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	491,819	36,990	8	1,371-	0	38,360-	8-
04-06	1,125,398	39,594	4	1,371-	0	40,965-	4-
05-07	1,163,966	47,435	4	1,371-	0	48,806-	4-
06-08	907,716	32,754	4		0	32,754-	4-
07-09	244,572	32,541	13		0	32,541-	13-
08-10	179,847	34,089	19		0	34,089-	19-
09-11	133,642	78,438	59		0	78,438-	59-
10-12	424,885	108,804	26		0	108,804-	26-
11-13	457,654	104,332	23		0	104,332-	23-
12-14	657,521	59,585	9		0	59,585-	9-
13-15	436,109	77,441	18		0	77,441-	18-
14-16	537,146	147,747	28		0	147,747-	28-
15-17	465,481	184,908	40		0	184,908-	40-
FIVE-YEAR AVERAGE							
13-17	481,444	122,726	25		0	122,726-	25-

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OREGON PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	17,788		0	2,555	14	2,555	14
1993	32,882		0		0		0
1994	16,256		0	15,100	93	15,100	93
1995	3,100		0	7,505	242	7,505	242
1996	45,301		0	10,471	23	10,471	23
1997	107,108		0	13,840	13	13,840	13
1998	29,111		0		0		0
1999	179,361		0	23,919	13	23,919	13
2000	385,411		0	51,625	13	51,625	13
2001	470,012		0	50,265	11	50,265	11
2002	159,859		0	69,877	44	69,877	44
2003	611,268		0	19,771	3	19,771	3
2004	222,219		0	62,461	28	62,461	28
2005	884,668		0	86,061	10	86,061	10
2006	584,711		0	58,349	10	58,349	10
2007	521,498		0	48,812	9	48,812	9
2008	189,625		0	11,661	6	11,661	6
2009	838,357		0	46,322	6	46,322	6
2010	675,756		0	59,979	9	59,979	9
2011	303,907		0	26,477	9	26,477	9
2012	1,041,864		0	98,446	9	98,446	9
2013	313,918		0	28,583	9	28,583	9
2014	697,913		0	71,505	10	71,505	10
2015	1,045,097		0	85,846	8	85,846	8
2016	272,817		0	33,870	12	33,870	12
2017	138,849		0	6,450	5	6,450	5
TOTAL	9,788,656		0	989,752	10	989,752	10
THREE-YEAR MOVING AVERAGES							
92-94	22,309		0	5,885	26	5,885	26
93-95	17,413		0	7,535	43	7,535	43
94-96	21,553		0	11,025	51	11,025	51
95-97	51,836		0	10,605	20	10,605	20
96-98	60,507		0	8,104	13	8,104	13
97-99	105,193		0	12,586	12	12,586	12
98-00	197,961		0	25,181	13	25,181	13
99-01	344,928		0	41,936	12	41,936	12
00-02	338,427		0	57,256	17	57,256	17
01-03	413,713		0	46,638	11	46,638	11
02-04	331,116		0	50,703	15	50,703	15

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OREGON PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	572,719		0	56,098	10	56,098	10
04-06	563,866		0	68,957	12	68,957	12
05-07	663,625		0	64,408	10	64,408	10
06-08	431,944		0	39,608	9	39,608	9
07-09	516,493		0	35,599	7	35,599	7
08-10	567,913		0	39,321	7	39,321	7
09-11	606,007		0	44,260	7	44,260	7
10-12	673,842		0	61,634	9	61,634	9
11-13	553,230		0	51,169	9	51,169	9
12-14	684,565		0	66,178	10	66,178	10
13-15	685,643		0	61,978	9	61,978	9
14-16	671,942		0	63,740	9	63,740	9
15-17	485,588		0	42,055	9	42,055	9
FIVE-YEAR AVERAGE							
13-17	493,719		0	45,251	9	45,251	9

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OREGON PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	412,593		0	42,116	10	42,116	10
1993	227,745		0	6,017	3	6,017	3
1994			0		0		0
1995	350,888		0	7,367	2	7,367	2
1996	185,230		0	11,576	6	11,576	6
1997	84,823		0	13,305	16	13,305	16
1998							
1999	225,914		0	30,127	13	30,127	13
2000	219,160		0	21,397	10	21,397	10
2001	91,177		0	9,751	11	9,751	11
2002	82,773		0	21,193	26	21,193	26
2003	197,027		0	2,719	1	2,719	1
2004	343,186		0	47,459	14	47,459	14
2005	224,656		0	27,692	12	27,692	12
2006	374,074		0	17,579	5	17,579	5
2007	753,975		0	71,460	9	71,460	9
2008	237,627		0	3,180	1	3,180	1
2009	137,314		0	10,042	7	10,042	7
2010	34,602		0	970-	3-	970-	3-
2011	149,707		0	17,353	12	17,353	12
2012	292,834		0	14,402	5	14,402	5
2013	192,132		0	4,417	2	4,417	2
2014	686,690		0	49,577	7	49,577	7
2015	406,705		0	31,411	8	31,411	8
2016	394,672		0	37,605	10	37,605	10
2017	196,704		0	2,600	1	2,600	1
TOTAL	6,502,208		0	499,374	8	499,374	8
THREE-YEAR MOVING AVERAGES							
92-94	213,446		0	16,044	8	16,044	8
93-95	192,877		0	4,461	2	4,461	2
94-96	178,706		0	6,314	4	6,314	4
95-97	206,980		0	10,749	5	10,749	5
96-98	90,018		0	8,294	9	8,294	9
97-99	103,579		0	14,477	14	14,477	14
98-00	148,358		0	17,175	12	17,175	12
99-01	178,750		0	20,425	11	20,425	11
00-02	131,037		0	17,447	13	17,447	13
01-03	123,659		0	11,221	9	11,221	9
02-04	207,662		0	23,791	11	23,791	11

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OREGON PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	254,957		0	25,957	10	25,957	10
04-06	313,972		0	30,910	10	30,910	10
05-07	450,902		0	38,910	9	38,910	9
06-08	455,225		0	30,740	7	30,740	7
07-09	376,306		0	28,227	8	28,227	8
08-10	136,515		0	4,084	3	4,084	3
09-11	107,208		0	8,808	8	8,808	8
10-12	159,048		0	10,262	6	10,262	6
11-13	211,558		0	12,057	6	12,057	6
12-14	390,552		0	22,799	6	22,799	6
13-15	428,509		0	28,468	7	28,468	7
14-16	496,022		0	39,531	8	39,531	8
15-17	332,693		0	23,872	7	23,872	7
FIVE-YEAR AVERAGE							
13-17	375,381		0	25,122	7	25,122	7

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OREGON PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	5,493		0	200	4	200	4
1993	516		0		0		0
1994	1,449		0	388	27	388	27
1995	743		0	2,656	358	2,656	358
1996	20,545		0	1,046	5	1,046	5
1997	24,449		0	6,072	25	6,072	25
1998	9,033		0	65	1	65	1
1999	43,093		0	11,493	27	11,493	27
2000	66,528		0	13,178	20	13,178	20
2001	84,922		0	18,164	21	18,164	21
2002	58,206		0	7,258	12	7,258	12
2003	58,934		0	1,162-	2-	1,162-	2-
2004	14,105		0	645	5	645	5
2005	46,422		0	8,852	19	8,852	19
2006	48,143		0	1,139	2	1,139	2
2007	45,812		0	9,833	21	9,833	21
2008	44,147		0	3,611	8	3,611	8
2009	36,114		0	2,416	7	2,416	7
2010	56,750		0	138-	0	138-	0
2011	68,490		0	1,826	3	1,826	3
2012	63,241	2,109	3	3,001	5	891	1
2013	50,791	1,667	3	6,934-	14-	8,601-	17-
2014	75,509		0	20,935	28	20,935	28
2015	38,559		0	6,025	16	6,025	16
2016	9,936		0	2,275	23	2,275	23
2017	1,405		0	1,050	75	1,050	75
TOTAL	973,337	3,776	0	113,892	12	110,116	11
THREE-YEAR MOVING AVERAGES							
92-94	2,486		0	196	8	196	8
93-95	903		0	1,015	112	1,015	112
94-96	7,579		0	1,363	18	1,363	18
95-97	15,246		0	3,258	21	3,258	21
96-98	18,009		0	2,394	13	2,394	13
97-99	25,525		0	5,877	23	5,877	23
98-00	39,551		0	8,246	21	8,246	21
99-01	64,848		0	14,278	22	14,278	22
00-02	69,885		0	12,867	18	12,867	18
01-03	67,354		0	8,087	12	8,087	12
02-04	43,748		0	2,247	5	2,247	5

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OREGON PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	39,820		0	2,778	7	2,778	7
04-06	36,224		0	3,545	10	3,545	10
05-07	46,792		0	6,608	14	6,608	14
06-08	46,034		0	4,861	11	4,861	11
07-09	42,024		0	5,287	13	5,287	13
08-10	45,670		0	1,963	4	1,963	4
09-11	53,785		0	1,368	3	1,368	3
10-12	62,827	703	1	1,563	2	860	1
11-13	60,841	1,259	2	703-	1-	1,961-	3-
12-14	63,180	1,259	2	5,667	9	4,408	7
13-15	54,953	556	1	6,675	12	6,120	11
14-16	41,335		0	9,745	24	9,745	24
15-17	16,633		0	3,117	19	3,117	19
FIVE-YEAR AVERAGE							
13-17	35,240	333	1	4,670	13	4,337	12

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OREGON PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	30,995		0	6,500	21	6,500	21
1997							
1998	105,786		0	17,300	16	17,300	16
1999	89,509		0	41,778	47	41,778	47
2000	670,235		0	250,947	37	250,947	37
2001	169,325		0	63,379	37	63,379	37
2002	290,586		0	31,894	11	31,894	11
2003	606,872		0	48,249	8	48,249	8
2004	158,342		0	44,520	28	44,520	28
2005	288,670		0	36,044	12	36,044	12
2006	250,788		0	44,277	18	44,277	18
2007	603,373		0	91,243	15	91,243	15
2008	546,736		0	60,304	11	60,304	11
2009	838,359		0	89,373	11	89,373	11
2010	446,866		0	55,662	12	55,662	12
2011	814,413		0	95,580	12	95,580	12
2012	977,389		0	109,718	11	109,718	11
2013	80,147		0	7,321	9	7,321	9
2014	50,378		0	2,997	6	2,997	6
2015	180,556		0	17,120	9	17,120	9
2016	781,144		0	78,534	10	78,534	10
2017	383,464		0	23,550	6	23,550	6
TOTAL	8,363,932		0	1,216,290	15	1,216,290	15
THREE-YEAR MOVING AVERAGES							
96-98	45,594		0	7,933	17	7,933	17
97-99	65,098		0	19,693	30	19,693	30
98-00	288,510		0	103,342	36	103,342	36
99-01	309,690		0	118,701	38	118,701	38
00-02	376,716		0	115,407	31	115,407	31
01-03	355,595		0	47,841	13	47,841	13
02-04	351,933		0	41,554	12	41,554	12
03-05	351,294		0	42,938	12	42,938	12
04-06	232,600		0	41,614	18	41,614	18
05-07	380,943		0	57,188	15	57,188	15
06-08	466,965		0	65,275	14	65,275	14
07-09	662,822		0	80,307	12	80,307	12
08-10	610,654		0	68,446	11	68,446	11
09-11	699,879		0	80,205	11	80,205	11
10-12	746,223		0	86,987	12	86,987	12

PACIFICORP
OREGON PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	623,983		0	70,873	11	70,873	11
12-14	369,305		0	40,012	11	40,012	11
13-15	103,694		0	9,146	9	9,146	9
14-16	337,359		0	32,884	10	32,884	10
15-17	448,388		0	39,735	9	39,735	9
FIVE-YEAR AVERAGE							
13-17	295,138		0	25,904	9	25,904	9

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OREGON PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	111,260		0	38,229	34	38,229	34
1993	196,390		0	50,520	26	50,520	26
1994	28,587		0	29,476	103	29,476	103
1995	160,148		0	28,812	18	28,812	18
1996	226,604		0	75,005	33	75,005	33
1997	434,268		0	102,832	24	102,832	24
1998	548,510		0	69,253	13	69,253	13
1999	838,334		0	391,289	47	391,289	47
2000	1,400,300		0	487,261	35	487,261	35
2001	729,139		0	272,920	37	272,920	37
2002	573,717		0	123,847	22	123,847	22
2003	2,216,966		0	303,974	14	303,974	14
2004	403,177		0	159,082	39	159,082	39
2005	791,655		0	115,814	15	115,814	15
2006	2,052,915		0	213,477	10	213,477	10
2007	2,907,851		0	339,162	12	339,162	12
2008	937,376		0	208,889	22	208,889	22
2009	158,560		0	43,234	27	43,234	27
2010	681,797		0	96,241	14	96,241	14
2011	2,181,114		0	470,204	22	470,204	22
2012	1,086,598		0	245,691	23	245,691	23
2013	626,137		0	137,295	22	137,295	22
2014	562,868		0	74,011	13	74,011	13
2015	879,794		0	51,320	6	51,320	6
2016	1,060,460		0	43,190	4	43,190	4
2017	611,266		0	55,950	9	55,950	9
TOTAL	22,405,792		0	4,226,976	19	4,226,976	19
THREE-YEAR MOVING AVERAGES							
92-94	112,079		0	39,408	35	39,408	35
93-95	128,375		0	36,269	28	36,269	28
94-96	138,446		0	44,431	32	44,431	32
95-97	273,673		0	68,883	25	68,883	25
96-98	403,127		0	82,363	20	82,363	20
97-99	607,037		0	187,791	31	187,791	31
98-00	929,048		0	315,934	34	315,934	34
99-01	989,258		0	383,823	39	383,823	39
00-02	901,052		0	294,676	33	294,676	33
01-03	1,173,274		0	233,580	20	233,580	20
02-04	1,064,620		0	195,634	18	195,634	18

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OREGON PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	1,137,266		0	192,957	17	192,957	17
04-06	1,082,582		0	162,791	15	162,791	15
05-07	1,917,474		0	222,818	12	222,818	12
06-08	1,966,047		0	253,843	13	253,843	13
07-09	1,334,595		0	197,095	15	197,095	15
08-10	592,578		0	116,121	20	116,121	20
09-11	1,007,157		0	203,226	20	203,226	20
10-12	1,316,503		0	270,712	21	270,712	21
11-13	1,297,950		0	284,397	22	284,397	22
12-14	758,535		0	152,332	20	152,332	20
13-15	689,600		0	87,542	13	87,542	13
14-16	834,374		0	56,174	7	56,174	7
15-17	850,507		0	50,153	6	50,153	6
FIVE-YEAR AVERAGE							
13-17	748,105		0	72,353	10	72,353	10

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ACCOUNT 360.2 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	2,572	1,723	67	74	3	1,649-	64-
1993	1		27		0		27-
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	70,448		0		0		0
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
TOTAL	73,022	1,724	2	74	0	1,650-	2-
THREE-YEAR MOVING AVERAGES							
92-94	858	575	67	25	3	550-	64-
93-95			27		0		27-
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							

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WASHINGTON PROPERTY

ACCOUNT 360.2 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05							
04-06							
05-07							
06-08	23,483		0		0		0
07-09	23,483		0		0		0
08-10	23,483		0		0		0
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
FIVE-YEAR AVERAGE							
13-17							

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	16,174	445	3		0	445-	3-
1993	7,201	4,837	67		0	4,837-	67-
1994	9,955		0		0		0
1995							
1996	2,840		0		0		0
1997	66,890	2,109	3		0	2,109-	3-
1998	5		0		0		0
1999							
2000							
2001							
2002	3,762		0		0		0
2003	5,406	250	5		0	250-	5-
2004	5,419	870	16		0	870-	16-
2005	21,834		0		0		0
2006	965	581	60		0	581-	60-
2007	7,840	438	6		0	438-	6-
2008	2,872	208	7		0	208-	7-
2009	3,639	225	6		0	225-	6-
2010	2,985	134	4		0	134-	4-
2011		367				367-	
2012	3,829	1,583	41		0	1,583-	41-
2013	12,635	540	4		0	540-	4-
2014	23,624	1,722	7		0	1,722-	7-
2015							
2016	15,520		0		0		0
2017	11,077	1,694	15		0	1,694-	15-
TOTAL	224,472	16,003	7		0	16,003-	7-
THREE-YEAR MOVING AVERAGES							
92-94	11,110	1,761	16		0	1,761-	16-
93-95	5,719	1,612	28		0	1,612-	28-
94-96	4,265		0		0		0
95-97	23,243	703	3		0	703-	3-
96-98	23,245	703	3		0	703-	3-
97-99	22,298	703	3		0	703-	3-
98-00	2		0		0		0
99-01							
00-02	1,254		0		0		0
01-03	3,056	83	3		0	83-	3-
02-04	4,862	373	8		0	373-	8-

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	10,886	373	3		0	373-	3-
04-06	9,406	484	5		0	484-	5-
05-07	10,213	340	3		0	340-	3-
06-08	3,892	409	11		0	409-	11-
07-09	4,784	290	6		0	290-	6-
08-10	3,165	189	6		0	189-	6-
09-11	2,208	242	11		0	242-	11-
10-12	2,271	695	31		0	695-	31-
11-13	5,488	830	15		0	830-	15-
12-14	13,363	1,282	10		0	1,282-	10-
13-15	12,087	754	6		0	754-	6-
14-16	13,048	574	4		0	574-	4-
15-17	8,866	565	6		0	565-	6-
FIVE-YEAR AVERAGE							
13-17	12,571	791	6		0	791-	6-

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ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	626,661	23,649	4	19,642	3	4,007-	1-
1993	271,355	63,443	23		0	63,443-	23-
1994	165,028	13,130	8		0	13,130-	8-
1995	19,772	34,078	172	377	2	33,701-	170-
1996	113,427	267,535	236	15,060	13	252,475-	223-
1997	426,402	12,753	3	38,512	9	25,759	6
1998	77,315	24,040	31	166	0	23,874-	31-
1999	112	27,055			0	27,055-	
2000	131,925	9,285	7	3,120	2	6,165-	5-
2001	182,118	60,812	33	18,675	10	42,137-	23-
2002	48,702	11,482	24		0	11,482-	24-
2003	283,427	12,944	5		0	12,944-	5-
2004	130,870	91,219	70		0	91,219-	70-
2005	525,432	33,915	6		0	33,915-	6-
2006	154,617	50,716	33		0	50,716-	33-
2007	76,764	21,433	28		0	21,433-	28-
2008	156,359	46,351	30		0	46,351-	30-
2009	243,804	60,676	25		0	60,676-	25-
2010	292,529	28,739	10		0	28,739-	10-
2011	183,336	54,066	29		0	54,066-	29-
2012	421,070	117,458	28	2,925	1	114,533-	27-
2013	184,571	49,456	27		0	49,456-	27-
2014	522,593	337,467	65		0	337,467-	65-
2015	295,446	200,262	68	61,941	21	138,321-	47-
2016	301,357	91,605	30		0	91,605-	30-
2017	234,716	49,270	21		0	49,270-	21-
TOTAL	6,069,708	1,792,838	30	160,418	3	1,632,420-	27-
THREE-YEAR MOVING AVERAGES							
92-94	354,348	33,407	9	6,547	2	26,860-	8-
93-95	152,052	36,884	24	126	0	36,758-	24-
94-96	99,409	104,914	106	5,146	5	99,768-	100-
95-97	186,533	104,789	56	17,983	10	86,806-	47-
96-98	205,714	101,443	49	17,913	9	83,530-	41-
97-99	167,943	21,283	13	12,893	8	8,390-	5-
98-00	69,784	20,127	29	1,095	2	19,031-	27-
99-01	104,718	32,384	31	7,265	7	25,119-	24-
00-02	120,915	27,193	22	7,265	6	19,928-	16-
01-03	171,416	28,413	17	6,225	4	22,188-	13-
02-04	154,333	38,548	25		0	38,548-	25-

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ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	313,243	46,026	15		0	46,026-	15-
04-06	270,306	58,616	22		0	58,616-	22-
05-07	252,271	35,354	14		0	35,354-	14-
06-08	129,247	39,500	31		0	39,500-	31-
07-09	158,975	42,820	27		0	42,820-	27-
08-10	230,897	45,255	20		0	45,255-	20-
09-11	239,890	47,827	20		0	47,827-	20-
10-12	298,979	66,754	22	975	0	65,779-	22-
11-13	262,993	73,660	28	975	0	72,685-	28-
12-14	376,078	168,127	45	975	0	167,152-	44-
13-15	334,203	195,728	59	20,647	6	175,081-	52-
14-16	373,132	209,778	56	20,647	6	189,131-	51-
15-17	277,173	113,712	41	20,647	7	93,065-	34-
FIVE-YEAR AVERAGE							
13-17	307,737	145,612	47	12,388	4	133,224-	43-

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ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	380,912	608,443	160	20,681	5	587,763-	154-
1993	519,673	606,723	117	18,756	4	587,967-	113-
1994	471,212	675,012	143	8,722	2	666,290-	141-
1995	271,227	410,427	151	11,846	4	398,581-	147-
1996	328,922	347,113	106	6,945	2	340,168-	103-
1997	206,678	607,299	294	24,243	12	583,056-	282-
1998	338,701	547,005	162	28,209	8	518,796-	153-
1999		428,968		18,879		410,090-	
2000	623,030	548,499	88	51,914	8	496,585-	80-
2001	226,998	612,589	270	30,860	14	581,729-	256-
2002	397,692	413,701	104	10,230	3	403,471-	101-
2003	308,169	410,123	133	67,775	22	342,348-	111-
2004	398,519	328,630	82	126,127	32	202,503-	51-
2005	292,319	572,370	196	74,676	26	497,694-	170-
2006	270,150	341,872	127	38,387	14	303,485-	112-
2007	301,865	445,642	148	49,388	16	396,254-	131-
2008	289,278	419,676	145	48,491	17	371,185-	128-
2009	249,275	314,152	126	44,549	18	269,603-	108-
2010	218,857	338,719	155	35,138	16	303,581-	139-
2011	205,634	370,760	180	55,909	27	314,851-	153-
2012	193,123	255,231	132	34,025	18	221,207-	115-
2013	291,719	261,778	90	99,198	34	162,580-	56-
2014	164,135	272,854	166	74,368	45	198,486-	121-
2015	184,999	343,899	186	28,983	16	314,916-	170-
2016	312,595	447,689	143	33,111	11	414,578-	133-
2017	235,122	366,743	156	16,994	7	349,749-	149-
TOTAL	7,680,805	11,295,918	147	1,058,404	14	10,237,515-	133-
THREE-YEAR MOVING AVERAGES							
92-94	457,265	630,059	138	16,053	4	614,006-	134-
93-95	420,704	564,054	134	13,108	3	550,946-	131-
94-96	357,120	477,517	134	9,171	3	468,346-	131-
95-97	268,943	454,946	169	14,345	5	440,602-	164-
96-98	291,434	500,472	172	19,799	7	480,673-	165-
97-99	181,793	527,757	290	23,777	13	503,980-	277-
98-00	320,577	508,157	159	33,001	10	475,157-	148-
99-01	283,343	530,019	187	33,884	12	496,135-	175-
00-02	415,907	524,930	126	31,001	7	493,929-	119-
01-03	310,953	478,805	154	36,288	12	442,516-	142-
02-04	368,127	384,152	104	68,044	18	316,108-	86-

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WASHINGTON PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	333,002	437,041	131	89,526	27	347,515-	104-
04-06	320,329	414,290	129	79,730	25	334,561-	104-
05-07	288,111	453,294	157	54,150	19	399,144-	139-
06-08	287,098	402,397	140	45,422	16	356,975-	124-
07-09	280,139	393,157	140	47,476	17	345,681-	123-
08-10	252,470	357,516	142	42,726	17	314,790-	125-
09-11	224,588	341,210	152	45,198	20	296,012-	132-
10-12	205,871	321,570	156	41,691	20	279,880-	136-
11-13	230,159	295,923	129	63,044	27	232,879-	101-
12-14	216,326	263,288	122	69,197	32	194,091-	90-
13-15	213,618	292,844	137	67,516	32	225,327-	105-
14-16	220,576	354,814	161	45,487	21	309,327-	140-
15-17	244,239	386,110	158	26,363	11	359,748-	147-
FIVE-YEAR AVERAGE							
13-17	237,714	338,593	142	50,531	21	288,062-	121-

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WASHINGTON PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	241,621	344,992	143	23,590	10	321,401-	133-
1993	477,571	356,852	75	17,730	4	339,121-	71-
1994	402,801	408,058	101	8,468	2	399,590-	99-
1995	190,856	233,235	122	7,878	4	225,357-	118-
1996	208,207	207,664	100	4,080	2	203,584-	98-
1997	169,685	264,265	156	21,433	13	242,832-	143-
1998	199,848	265,676	133	20,847	10	244,828-	123-
1999		142,989		38,329		104,660-	
2000	611,062	124,171	20	114,122	19	10,049-	2-
2001	164,180	91,536	56	62,655	38	28,881-	18-
2002	262,146	216,209	82	7,763	3	208,446-	80-
2003	215,999	137,991	64	21,018	10	116,973-	54-
2004	137,581	103,136	75	29,278	21	73,858-	54-
2005	151,109	197,641	131	51,280	34	146,361-	97-
2006	122,486	142,296	116	17,995	15	124,301-	101-
2007	201,215	193,566	96	42,121	21	151,446-	75-
2008	645,172	121,380	19	23,459	4	97,922-	15-
2009	185,726	94,270	51	21,744	12	72,526-	39-
2010	84,364	120,675	143	39,674	47	81,001-	96-
2011	183,861	144,432	79	31,232	17	113,200-	62-
2012	96,324	95,750	99	12,537	13	83,213-	86-
2013	179,808	106,846	59	73,160	41	33,686-	19-
2014	164,918	137,919	84	19,605	12	118,315-	72-
2015	171,966	148,797	87	31,600	18	117,197-	68-
2016	296,096	239,113	81	29,201	10	209,913-	71-
2017	170,861	186,627	109	1,455	1	185,172-	108-
TOTAL	5,935,464	4,826,087	81	772,253	13	4,053,834-	68-
THREE-YEAR MOVING AVERAGES							
92-94	373,998	369,967	99	16,596	4	353,371-	94-
93-95	357,076	332,715	93	11,359	3	321,356-	90-
94-96	267,288	282,986	106	6,809	3	276,177-	103-
95-97	189,582	235,055	124	11,130	6	223,925-	118-
96-98	192,580	245,868	128	15,453	8	230,415-	120-
97-99	123,177	224,310	182	26,870	22	197,440-	160-
98-00	270,303	177,612	66	57,766	21	119,846-	44-
99-01	258,414	119,566	46	71,702	28	47,863-	19-
00-02	345,796	143,972	42	61,513	18	82,459-	24-
01-03	214,109	148,579	69	30,478	14	118,100-	55-
02-04	205,242	152,445	74	19,353	9	133,092-	65-

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	168,230	146,256	87	33,859	20	112,397-	67-
04-06	137,059	147,691	108	32,851	24	114,840-	84-
05-07	158,270	177,835	112	37,132	23	140,703-	89-
06-08	322,958	152,414	47	27,858	9	124,556-	39-
07-09	344,038	136,406	40	29,108	8	107,298-	31-
08-10	305,087	112,108	37	28,292	9	83,816-	27-
09-11	151,317	119,792	79	30,883	20	88,909-	59-
10-12	121,516	120,286	99	27,814	23	92,471-	76-
11-13	153,331	115,676	75	38,976	25	76,700-	50-
12-14	147,017	113,505	77	35,101	24	78,405-	53-
13-15	172,231	131,187	76	41,455	24	89,733-	52-
14-16	210,994	175,277	83	26,802	13	148,475-	70-
15-17	212,974	191,512	90	20,752	10	170,761-	80-
FIVE-YEAR AVERAGE							
13-17	196,730	163,861	83	31,004	16	132,857-	68-

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ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	15,453	25,619	166	1,224	8	24,395-	158-
1993	33,983	16,835	50	1,320	4	15,515-	46-
1994	21,068	21,980	104	362	2	21,618-	103-
1995	89,895	52,298	58	931	1	51,367-	57-
1996	2,981	1,245	42	36	1	1,209-	41-
1997	11,550	10,084	87	854	7	9,230-	80-
1998	14,382	13,442	93	503	3	12,939-	90-
1999		5,139		1,515		3,624-	
2000	18,368	9,705	53		0	9,705-	53-
2001	7,887	7,367	93		0	7,367-	93-
2002	7,612	16,964	223	2,325	31	14,639-	192-
2003	13,356	13,677	102	851	6	12,827-	96-
2004	31,029	39,618	128	6,758	22	32,860-	106-
2005	36,272	7,423	20	1,219	3	6,204-	17-
2006	31,093	8,700	28	3,121	10	5,579-	18-
2007	8,960	13,790	154	574	6	13,216-	148-
2008	29,301	8,857	30	1,254	4	7,603-	26-
2009	15,597	27,279	175	9,315	60	17,964-	115-
2010	31,256	36,509	117	9,508	30	27,001-	86-
2011	73,375	31,040	42	15,314	21	15,726-	21-
2012	30,467	11,283	37	651	2	10,632-	35-
2013	10,128	7,972	79	10,500	104	2,528	25
2014	11,035	7,516	68	563	5	6,953-	63-
2015	18,599	9,902	53	1,687	9	8,215-	44-
2016	25,598	25,062	98	22,601	88	2,461-	10-
2017	13,818	6,058	44		0	6,058-	44-
TOTAL	603,064	435,363	72	92,984	15	342,379-	57-
THREE-YEAR MOVING AVERAGES							
92-94	23,501	21,478	91	969	4	20,509-	87-
93-95	48,315	30,371	63	871	2	29,500-	61-
94-96	37,981	25,174	66	443	1	24,731-	65-
95-97	34,809	21,209	61	607	2	20,602-	59-
96-98	9,638	8,257	86	464	5	7,793-	81-
97-99	8,644	9,555	111	957	11	8,598-	99-
98-00	10,917	9,429	86	673	6	8,756-	80-
99-01	8,752	7,404	85	505	6	6,899-	79-
00-02	11,289	11,346	101	775	7	10,571-	94-
01-03	9,618	12,670	132	1,059	11	11,611-	121-
02-04	17,332	23,420	135	3,311	19	20,109-	116-

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ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	26,886	20,239	75	2,943	11	17,297-	64-
04-06	32,798	18,580	57	3,699	11	14,881-	45-
05-07	25,442	9,971	39	1,638	6	8,333-	33-
06-08	23,118	10,449	45	1,649	7	8,799-	38-
07-09	17,953	16,642	93	3,714	21	12,928-	72-
08-10	25,385	24,215	95	6,692	26	17,523-	69-
09-11	40,076	31,609	79	11,379	28	20,230-	50-
10-12	45,033	26,277	58	8,491	19	17,786-	39-
11-13	37,990	16,765	44	8,822	23	7,943-	21-
12-14	17,210	8,924	52	3,905	23	5,019-	29-
13-15	13,254	8,463	64	4,250	32	4,213-	32-
14-16	18,411	14,160	77	8,283	45	5,877-	32-
15-17	19,338	13,674	71	8,096	42	5,578-	29-
FIVE-YEAR AVERAGE							
13-17	15,836	11,302	71	7,070	45	4,232-	27-

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WASHINGTON PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	14,730	29,917	203	1,032	7	28,885-	196-
1993	89,216	37,014	41	1,468	2	35,546-	40-
1994	58,694	20,064	34	503	1	19,561-	33-
1995	79,693-	38,919-	49	1,021-	1	37,899	48-
1996	87,257	46,063	53	145	0	45,917-	53-
1997	47,913	44,640	93	3,119	7	41,521-	87-
1998	107,669	11,870	11	412	0	11,458-	11-
1999		1,713		3,077		1,364	
2000	164,328	3,030	2		0	3,030-	2-
2001	11,974	1,958	16		0	1,958-	16-
2002	15,218	7,369	48	443	3	6,926-	46-
2003	35,147	13,474	38	6,226	18	7,248-	21-
2004	21,850	12,413	57	12,030	55	383-	2-
2005	19,929	11,915	60	11,004	55	911-	5-
2006	7,748	18,836	243	2,295	30	16,541-	213-
2007	11,594	38,488	332	1,345	12	37,143-	320-
2008	57,212	18,373	32	2,718	5	15,654-	27-
2009	38,310	18,559	48	5,291	14	13,268-	35-
2010	36,323	18,046	50	5,166	14	12,880-	35-
2011	82,849	44,266	53	27,074	33	17,192-	21-
2012	25,914	11,299	44	840	3	10,459-	40-
2013	21,857	14,472	66	9,779	45	4,693-	21-
2014	21,189	3,672	17	1,154	5	2,518-	12-
2015	32,257	25,135	78	1,995	6	23,140-	72-
2016	29,678	39,932	135	10,517	35	29,415-	99-
2017	33,373	17,978	54	1,549	5	16,429-	49-
TOTAL	992,537	471,577	48	108,164	11	363,413-	37-
THREE-YEAR MOVING AVERAGES							
92-94	54,213	28,998	53	1,001	2	27,997-	52-
93-95	22,739	6,053	27	317	1	5,736-	25-
94-96	22,086	9,069	41	124-	1-	9,193-	42-
95-97	18,492	17,261	93	748	4	16,513-	89-
96-98	80,946	34,191	42	1,225	2	32,965-	41-
97-99	51,861	19,408	37	2,203	4	17,205-	33-
98-00	90,666	5,538	6	1,163	1	4,375-	5-
99-01	58,767	2,234	4	1,026	2	1,208-	2-
00-02	63,840	4,119	6	148	0	3,972-	6-
01-03	20,780	7,601	37	2,223	11	5,378-	26-
02-04	24,072	11,085	46	6,233	26	4,852-	20-

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WASHINGTON PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	25,642	12,600	49	9,753	38	2,847-	11-
04-06	16,509	14,388	87	8,443	51	5,945-	36-
05-07	13,091	23,080	176	4,881	37	18,198-	139-
06-08	25,518	25,232	99	2,119	8	23,113-	91-
07-09	35,705	25,140	70	3,118	9	22,022-	62-
08-10	43,948	18,326	42	4,392	10	13,934-	32-
09-11	52,494	26,957	51	12,510	24	14,447-	28-
10-12	48,362	24,537	51	11,027	23	13,510-	28-
11-13	43,540	23,346	54	12,564	29	10,781-	25-
12-14	22,987	9,815	43	3,925	17	5,890-	26-
13-15	25,101	14,427	57	4,309	17	10,117-	40-
14-16	27,708	22,913	83	4,555	16	18,358-	66-
15-17	31,770	27,682	87	4,687	15	22,995-	72-
FIVE-YEAR AVERAGE							
13-17	27,671	20,238	73	4,999	18	15,239-	55-

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ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	361,962	172,867	48	77,929	22	94,937-	26-
1993	143,059	651,267	455	12,254	9	639,013-	447-
1994	231,394	239,167-	103-	3,284	1	242,451	105
1995	118,788	126,213	106	37,590	32	88,623-	75-
1996	111,372	120,690	108	19,603	18	101,087-	91-
1997	109,008	145,532	134	6,935	6	138,597-	127-
1998	47,212	29,067	62	1,535	3	27,532-	58-
1999		10,821		430		10,390-	
2000	1,079,916	19,932	2	97,388	9	77,456	7
2001	469,700	17,476	4	2,898-	1-	20,374-	4-
2002	716,903	413,589	58	51,627	7	361,962-	50-
2003	714,107	367,600	51	148,219	21	219,381-	31-
2004	634,724	324,334	51	257,502	41	66,832-	11-
2005	743,308	277,542	37	166,033	22	111,510-	15-
2006	521,912	362,952	70	158,943	30	204,009-	39-
2007	744,078	502,594	68	179,129	24	323,465-	43-
2008	836,068	437,934	52	231,299	28	206,634-	25-
2009	733,956	439,729	60	152,238	21	287,491-	39-
2010	778,951	513,112	66	77,198	10	435,913-	56-
2011	816,949	483,797	59	247,123	30	236,674-	29-
2012	570,652	269,132	47	46,082	8	223,050-	39-
2013	506,443	277,281	55	209,375	41	67,906-	13-
2014	487,643	240,909	49	111,397	23	129,512-	27-
2015	619,638	263,951	43	96,695	16	167,256-	27-
2016	705,066	333,743	47	124,823	18	208,920-	30-
2017	630,221	280,300	44	80,077	13	200,223-	32-
TOTAL	13,433,031	6,843,197	51	2,591,810	19	4,251,386-	32-
THREE-YEAR MOVING AVERAGES							
92-94	245,472	194,989	79	31,156	13	163,833-	67-
93-95	164,414	179,438	109	17,709	11	161,728-	98-
94-96	153,851	2,579	2	20,159	13	17,580	11
95-97	113,056	130,812	116	21,376	19	109,436-	97-
96-98	89,198	98,430	110	9,358	10	89,072-	100-
97-99	52,073	61,806	119	2,967	6	58,840-	113-
98-00	375,709	19,940	5	33,118	9	13,178	4
99-01	516,539	16,076	3	31,640	6	15,564	3
00-02	755,506	150,333	20	48,706	6	101,627-	13-
01-03	633,570	266,222	42	65,649	10	200,572-	32-
02-04	688,578	368,508	54	152,449	22	216,058-	31-

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WASHINGTON PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	697,380	323,159	46	190,585	27	132,574-	19-
04-06	633,315	321,609	51	194,159	31	127,450-	20-
05-07	669,766	381,029	57	168,035	25	212,995-	32-
06-08	700,686	434,493	62	189,790	27	244,703-	35-
07-09	771,368	460,085	60	187,555	24	272,530-	35-
08-10	782,992	463,591	59	153,579	20	310,013-	40-
09-11	776,619	478,879	62	158,853	20	320,026-	41-
10-12	722,184	422,013	58	123,468	17	298,546-	41-
11-13	631,348	343,403	54	167,527	27	175,877-	28-
12-14	521,579	262,441	50	122,285	23	140,156-	27-
13-15	537,908	260,714	48	139,156	26	121,558-	23-
14-16	604,116	279,534	46	110,972	18	168,563-	28-
15-17	651,642	292,665	45	100,531	15	192,133-	29-
FIVE-YEAR AVERAGE							
13-17	589,802	279,237	47	124,473	21	154,764-	26-

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ACCOUNT 369.1 OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	106,212	1,832	2	9,666	9	7,834	7
2001	10,046	3,359	33		0	3,359-	33-
2002	1,449	2,981	206	345	24	2,636-	182-
2003	13,704	8,271	60	1,341	10	6,930-	51-
2004	25,693	6,333	25	2,535	10	3,798-	15-
2005	10,124	3,611	36	419	4	3,192-	32-
2006	10,815	9,615	89	1,045	10	8,570-	79-
2007	11,875	13,478	114	4,238	36	9,240-	78-
2008	71,547	50,598	71	10,523	15	40,075-	56-
2009	57,152	44,190	77	11,685	20	32,506-	57-
2010	51,353	45,664	89	12,589	25	33,075-	64-
2011	36,051	36,740	102	5,789	16	30,951-	86-
2012	56,308	32,571	58	5,013	9	27,558-	49-
2013	43,211	36,205	84	10,077	23	26,128-	60-
2014	31,689	25,534	81	16,609	52	8,925-	28-
2015	29,094	20,666	71	3,707	13	16,958-	58-
2016	30,918	29,625	96	10,016	32	19,609-	63-
2017	29,970	20,133	67	5,473	18	14,660-	49-
TOTAL	627,209	391,408	62	111,071	18	280,337-	45-
THREE-YEAR MOVING AVERAGES							
00-02	39,235	2,724	7	3,337	9	613	2
01-03	8,399	4,871	58	562	7	4,308-	51-
02-04	13,615	5,862	43	1,407	10	4,455-	33-
03-05	16,507	6,072	37	1,432	9	4,640-	28-
04-06	15,544	6,520	42	1,333	9	5,187-	33-
05-07	10,938	8,902	81	1,901	17	7,001-	64-
06-08	31,412	24,564	78	5,269	17	19,295-	61-
07-09	46,858	36,089	77	8,815	19	27,274-	58-
08-10	60,017	46,818	78	11,599	19	35,219-	59-
09-11	48,185	42,198	88	10,021	21	32,177-	67-
10-12	47,904	38,325	80	7,797	16	30,528-	64-
11-13	45,190	35,172	78	6,960	15	28,212-	62-
12-14	43,736	31,436	72	10,566	24	20,870-	48-
13-15	34,665	27,468	79	10,131	29	17,337-	50-

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	30,567	25,275	83	10,111	33	15,164-	50-
15-17	29,994	23,475	78	6,399	21	17,076-	57-
FIVE-YEAR AVERAGE							
13-17	32,976	26,432	80	9,176	28	17,256-	52-

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WASHINGTON PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	30,510	1,200	4	708	2	492-	2-
2001	3,360		0		0		0
2002	12,045	5,776	48	115	1	5,661-	47-
2003	6,794	9,124	134	2,003	29	7,121-	105-
2004	18,353	14,520	79	3,595	20	10,924-	60-
2005	16,929	10,323	61	1,737	10	8,586-	51-
2006	24,433	12,262	50	4,248	17	8,014-	33-
2007	22,028	27,036	123	3,533	16	23,503-	107-
2008	25,299	24,256	96	3,199	13	21,056-	83-
2009	57,801	64,672	112	8,666	15	56,007-	97-
2010	26,474	33,311	126	6,171	23	27,140-	103-
2011	17,711	16,477	93	9,506	54	6,971-	39-
2012	36,375	25,699	71	520	1	25,179-	69-
2013	23,801	19,388	81	14,819	62	4,570-	19-
2014	25,009	19,569	78	8,904	36	10,664-	43-
2015	44,395	27,351	62	5,286	12	22,065-	50-
2016	30,102	25,173	84	8,639	29	16,534-	55-
2017	42,656	17,267	40	15,565	36	1,703-	4-
TOTAL	464,074	353,405	76	97,214	21	256,191-	55-
THREE-YEAR MOVING AVERAGES							
00-02	15,305	2,325	15	274	2	2,051-	13-
01-03	7,400	4,967	67	706	10	4,261-	58-
02-04	12,397	9,807	79	1,904	15	7,902-	64-
03-05	14,025	11,322	81	2,445	17	8,877-	63-
04-06	19,905	12,368	62	3,193	16	9,175-	46-
05-07	21,130	16,540	78	3,173	15	13,368-	63-
06-08	23,920	21,184	89	3,660	15	17,524-	73-
07-09	35,043	38,655	110	5,133	15	33,522-	96-
08-10	36,525	40,746	112	6,012	16	34,734-	95-
09-11	33,995	38,153	112	8,114	24	30,039-	88-
10-12	26,853	25,162	94	5,399	20	19,763-	74-
11-13	25,962	20,521	79	8,281	32	12,240-	47-
12-14	28,395	21,552	76	8,081	28	13,471-	47-
13-15	31,068	22,103	71	9,670	31	12,433-	40-

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	33,169	24,031	72	7,610	23	16,421-	50-
15-17	39,051	23,264	60	9,830	25	13,434-	34-
FIVE-YEAR AVERAGE							
13-17	33,192	21,750	66	10,643	32	11,107-	33-

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WASHINGTON PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	21,972	13,774	63	353	2	13,421-	61-
1993	18,825	20,463	109	664	4	19,799-	105-
1994	13,446	24,638	183	1,047	8	23,592-	175-
1995	6,110	8,391	137	163	3	8,228-	135-
1996	435	187	43	2	0	186-	43-
1997	1,868	2,028	109	131	7	1,898-	102-
1998	1,269	1,294	102	49	4	1,245-	98-
1999							
2000	11,503	433	4		0	433-	4-
2001	2,794	504	18		0	504-	18-
2002	1,311	548	42	35	3	514-	39-
2003	3,163	2,356	74	292	9	2,064-	65-
2004	4,083	3,934	96	1,483	36	2,451-	60-
2005	9,435	4,193	44	17	0	4,175-	44-
2006	4,490	9,428	210	6,026	134	3,402-	76-
2007	3,311	4,992	151	199	6	4,792-	145-
2008	4,262	5,995	141	49	1	5,946-	140-
2009	2,878	3,810	132	136	5	3,674-	128-
2010	1,688	1,147	68	139	8	1,007-	60-
2011	2,719	5,912	217	97	4	5,815-	214-
2012	5,113	5,856	115	1,349	26	4,506-	88-
2013	2,543	3,852	151	94	4	3,758-	148-
2014	3,744	6,546	175	421	11	6,125-	164-
2015	2,158	4,052	188	23	1	4,029-	187-
2016	2,833	6,409	226		0	6,409-	226-
2017	2,363	3,859	163	119	5	3,740-	158-
TOTAL	134,316	144,600	108	12,887	10	131,713-	98-
THREE-YEAR MOVING AVERAGES							
92-94	18,081	19,625	109	688	4	18,937-	105-
93-95	12,794	17,831	139	624	5	17,206-	134-
94-96	6,664	11,072	166	404	6	10,669-	160-
95-97	2,805	3,535	126	98	4	3,437-	123-
96-98	1,191	1,170	98	60	5	1,109-	93-
97-99	1,046	1,107	106	60	6	1,047-	100-
98-00	4,257	576	14	16	0	559-	13-
99-01	4,766	312	7		0	312-	7-
00-02	5,202	495	10	12	0	484-	9-
01-03	2,422	1,136	47	109	4	1,028-	42-
02-04	2,852	2,280	80	603	21	1,676-	59-

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	5,560	3,494	63	597	11	2,897-	52-
04-06	6,003	5,851	97	2,509	42	3,343-	56-
05-07	5,745	6,204	108	2,081	36	4,123-	72-
06-08	4,021	6,805	169	2,091	52	4,713-	117-
07-09	3,484	4,932	142	128	4	4,804-	138-
08-10	2,943	3,651	124	108	4	3,543-	120-
09-11	2,428	3,623	149	124	5	3,499-	144-
10-12	3,173	4,305	136	529	17	3,776-	119-
11-13	3,458	5,206	151	513	15	4,693-	136-
12-14	3,800	5,418	143	621	16	4,796-	126-
13-15	2,815	4,817	171	179	6	4,637-	165-
14-16	2,912	5,669	195	148	5	5,521-	190-
15-17	2,452	4,773	195	47	2	4,726-	193-
FIVE-YEAR AVERAGE							
13-17	2,728	4,943	181	131	5	4,812-	176-

PACIFICORP
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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	28,978	31,934	110	1,426	5	30,508-	105-
1993	77,507	57,987	75	6,700	9	51,288-	66-
1994	16,185	14,233	88	293	2	13,940-	86-
1995	6,566	106,654		2,659	40	103,996-	
1996	3,571	105	3	276	8	171	5
1997	5,697	7,686	135	663	12	7,023-	123-
1998	2,663	4,253	160	716	27	3,537-	133-
1999							
2000	56,528	7,021	12	1,245	2	5,776-	10-
2001	6,643	1,035	16		0	1,035-	16-
2002	7,702	6,505	84	13	0	6,492-	84-
2003	18,329	7,236	39	902	5	6,335-	35-
2004	11,415	6,441	56	1,879	16	4,562-	40-
2005	18,033	3,119	17	69	0	3,050-	17-
2006	31,916	20,501	64	7,672	24	12,829-	40-
2007	28,471	12,228	43	4,990	18	7,238-	25-
2008	33,776	16,726	50	2,566	8	14,161-	42-
2009	16,941	7,289	43	1,347	8	5,941-	35-
2010	23,494	16,333	70	266	1	16,067-	68-
2011	40,690	11,038	27	248	1	10,790-	27-
2012	24,170	25,189	104	1,541	6	23,649-	98-
2013	18,870	9,271	49	262	1	9,009-	48-
2014	19,665	6,166	31	68	0	6,098-	31-
2015	30,106	21,910	73	272	1	21,638-	72-
2016	31,458	20,242	64	119	0	20,123-	64-
2017	35,370	26,777	76	623	2	26,153-	74-
TOTAL	594,743	447,880	75	36,813	6	411,067-	69-
THREE-YEAR MOVING AVERAGES							
92-94	40,890	34,718	85	2,806	7	31,912-	78-
93-95	33,419	59,625	178	3,217	10	56,408-	169-
94-96	8,774	40,331	460	1,076	12	39,255-	447-
95-97	5,278	38,148	723	1,199	23	36,949-	700-
96-98	3,977	4,015	101	552	14	3,463-	87-
97-99	2,787	3,980	143	460	16	3,520-	126-
98-00	19,730	3,758	19	653	3	3,105-	16-
99-01	21,057	2,685	13	415	2	2,270-	11-
00-02	23,624	4,854	21	419	2	4,434-	19-
01-03	10,891	4,926	45	305	3	4,621-	42-
02-04	12,482	6,727	54	931	7	5,796-	46-

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	15,926	5,599	35	950	6	4,649-	29-
04-06	20,455	10,020	49	3,207	16	6,814-	33-
05-07	26,140	11,949	46	4,244	16	7,706-	29-
06-08	31,388	16,485	53	5,076	16	11,409-	36-
07-09	26,396	12,081	46	2,968	11	9,113-	35-
08-10	24,737	13,449	54	1,393	6	12,056-	49-
09-11	27,042	11,553	43	620	2	10,933-	40-
10-12	29,451	17,520	59	685	2	16,835-	57-
11-13	27,910	15,166	54	684	2	14,483-	52-
12-14	20,902	13,542	65	624	3	12,919-	62-
13-15	22,880	12,449	54	201	1	12,248-	54-
14-16	27,076	16,106	59	153	1	15,953-	59-
15-17	32,311	22,976	71	338	1	22,638-	70-
FIVE-YEAR AVERAGE							
13-17	27,094	16,873	62	269	1	16,604-	61-

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WASHINGTON PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992		4,186		592		3,593-	
1993	1,014	51	5		0	51-	5-
1994		1,237				1,237-	
1995		8,131				8,131-	
1996		29,321				29,321-	
1997	6,709-	80	1-		0	80-	1
1998	1,466		0		0		0
1999							
2000							
2001							
2002	14,130		0		0		0
2003	2,248		0		0		0
2004	7,185	850	12		0	850-	12-
2005	4,413	25,720	583		0	25,720-	583-
2006	928	172	19		0	172-	19-
2007	9,770	1,914	20		0	1,914-	20-
2008	10,499	598	6		0	598-	6-
2009	10,828	555	5		0	555-	5-
2010	4,578	685	15		0	685-	15-
2011	42,213	27,661	66		0	27,661-	66-
2012	3,402	168	5		0	168-	5-
2013	21,357	5,778	27		0	5,778-	27-
2014	39,323	2,638	7		0	2,638-	7-
2015	5,460		0		0		0
2016	16,296	223	1		0	223-	1-
2017	1,878	965	51		0	965-	51-
TOTAL	190,280	110,934	58	592	0	110,342-	58-
THREE-YEAR MOVING AVERAGES							
92-94	338	1,825	540	197	58	1,627-	481-
93-95	338	3,140	929		0	3,140-	929-
94-96		12,896				12,896-	
95-97	2,236-	12,510	559-		0	12,510-	559
96-98	1,748-	9,800	561-		0	9,800-	561
97-99	1,748-	27	2-		0	27-	2
98-00	489		0		0		0
99-01							
00-02	4,710		0		0		0
01-03	5,459		0		0		0
02-04	7,854	283	4		0	283-	4-

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WASHINGTON PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	4,615	8,857	192		0	8,857-	192-
04-06	4,175	8,914	213		0	8,914-	213-
05-07	5,037	9,269	184		0	9,269-	184-
06-08	7,066	895	13		0	895-	13-
07-09	10,366	1,022	10		0	1,022-	10-
08-10	8,635	613	7		0	613-	7-
09-11	19,206	9,634	50		0	9,634-	50-
10-12	16,731	9,505	57		0	9,505-	57-
11-13	22,324	11,203	50		0	11,203-	50-
12-14	21,361	2,862	13		0	2,862-	13-
13-15	22,047	2,806	13		0	2,806-	13-
14-16	20,360	954	5		0	954-	5-
15-17	7,878	396	5		0	396-	5-
FIVE-YEAR AVERAGE							
13-17	16,863	1,921	11		0	1,921-	11-

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WASHINGTON PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1994				82-		82-	
1995							
1996	4,405		0		0		0
1997	5,163		0	2,510	49	2,510	49
1998							
1999	6,146		0	1,135	18	1,135	18
2000	35,521		0	4,688	13	4,688	13
2001	195,114		0	28,753	15	28,753	15
2002	12,354		0	9,246	75	9,246	75
2003	101,049		0	5,147	5	5,147	5
2004	91,148		0	5,658	6	5,658	6
2005	45,002		0	9,548	21	9,548	21
2006	106,018		0	14,470	14	14,470	14
2007	295,535		0	16,553	6	16,553	6
2008				755		755	
2009	312,059		0	21,144	7	21,144	7
2010	65,840		0	5,389	8	5,389	8
2011	240,102		0	19,590	8	19,590	8
2012	129,826		0	9,837	8	9,837	8
2013	43,805		0	840	2	840	2
2014	33,633		0	3,000	9	3,000	9
2015				927-		927-	
2016	61,225		0	5,640	9	5,640	9
2017							
TOTAL	1,783,945		0	162,893	9	162,893	9
THREE-YEAR MOVING AVERAGES							
94-96	1,468		0	27-	2-	27-	2-
95-97	3,189		0	837	26	837	26
96-98	3,189		0	837	26	837	26
97-99	3,770		0	1,215	32	1,215	32
98-00	13,889		0	1,941	14	1,941	14
99-01	78,927		0	11,525	15	11,525	15
00-02	80,996		0	14,229	18	14,229	18
01-03	102,839		0	14,382	14	14,382	14
02-04	68,184		0	6,683	10	6,683	10
03-05	79,066		0	6,784	9	6,784	9
04-06	80,722		0	9,892	12	9,892	12
05-07	148,852		0	13,524	9	13,524	9
06-08	133,851		0	10,593	8	10,593	8

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	202,531		0	12,817	6	12,817	6
08-10	125,966		0	9,096	7	9,096	7
09-11	206,000		0	15,374	7	15,374	7
10-12	145,256		0	11,605	8	11,605	8
11-13	137,911		0	10,089	7	10,089	7
12-14	69,088		0	4,559	7	4,559	7
13-15	25,813		0	971	4	971	4
14-16	31,619		0	2,571	8	2,571	8
15-17	20,408		0	1,571	8	1,571	8
FIVE-YEAR AVERAGE							
13-17	27,733		0	1,711	6	1,711	6

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WASHINGTON PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1995	34,278		0		0		0
1996	7,799		0		0		0
1997							
1998							
1999	56,681		0	10,464	18	10,464	18
2000	33,051		0	8,047	24	8,047	24
2001	49,622		0	7,313	15	7,313	15
2002	68,214		0	8,510	12	8,510	12
2003	55,336		0	1,931	3	1,931	3
2004	166,608		0	17,035	10	17,035	10
2005	79,308		0	18,166	23	18,166	23
2006	315,167		0	46,061	15	46,061	15
2007	35,885		0	4,499	13	4,499	13
2008							
2009	123,858		0	5,018	4	5,018	4
2010	44,709		0	4,510	10	4,510	10
2011	70,856		0	7,915	11	7,915	11
2012	37,264		0	2,393	6	2,393	6
2013	24,076		0	1,077	4	1,077	4
2014	90,655		0	327	0	327	0
2015	36,841		0	6,931	19	6,931	19
2016	32,096		0	4,465	14	4,465	14
2017							
TOTAL	1,362,306		0	154,662	11	154,662	11
THREE-YEAR MOVING AVERAGES							
95-97	14,026		0		0		0
96-98	2,600		0		0		0
97-99	18,894		0	3,488	18	3,488	18
98-00	29,911		0	6,170	21	6,170	21
99-01	46,452		0	8,608	19	8,608	19
00-02	50,296		0	7,957	16	7,957	16
01-03	57,724		0	5,918	10	5,918	10
02-04	96,719		0	9,159	9	9,159	9
03-05	100,417		0	12,377	12	12,377	12
04-06	187,028		0	27,088	14	27,088	14
05-07	143,454		0	22,909	16	22,909	16
06-08	117,017		0	16,853	14	16,853	14
07-09	53,248		0	3,172	6	3,172	6
08-10	56,189		0	3,176	6	3,176	6

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WASHINGTON PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	79,808		0	5,814	7	5,814	7
10-12	50,943		0	4,939	10	4,939	10
11-13	44,066		0	3,795	9	3,795	9
12-14	50,665		0	1,266	2	1,266	2
13-15	50,524		0	2,779	5	2,779	5
14-16	53,197		0	3,908	7	3,908	7
15-17	22,979		0	3,799	17	3,799	17
FIVE-YEAR AVERAGE							
13-17	36,734		0	2,560	7	2,560	7

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WASHINGTON PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	429		0		0		0
1997							
1998							
1999	11,651		0	3,226	28	3,226	28
2000	32,082		0	4,799	15	4,799	15
2001	17,604		0	3,891	22	3,891	22
2002				26-		26-	
2003	2,477		0	173-	7-	173-	7-
2004				269-		269-	
2005	8,089		0		0		0
2006	20,809		0		0		0
2007	28,893		0	3,340	12	3,340	12
2008	42,044		0	3,257-	8-	3,257-	8-
2009	2,826		0	736	26	736	26
2010							
2011	8,896		0	3,986	45	3,986	45
2012	34,162		0	7,950	23	7,950	23
2013	8,366		0	16	0	16	0
2014							
2015	4,782		0		0		0
2016							
2017							
TOTAL	223,107		0	24,221	11	24,221	11
THREE-YEAR MOVING AVERAGES							
96-98	143		0		0		0
97-99	3,884		0	1,075	28	1,075	28
98-00	14,578		0	2,675	18	2,675	18
99-01	20,446		0	3,972	19	3,972	19
00-02	16,562		0	2,888	17	2,888	17
01-03	6,694		0	1,231	18	1,231	18
02-04	826		0	156-	19-	156-	19-
03-05	3,522		0	147-	4-	147-	4-
04-06	9,633		0	90-	1-	90-	1-
05-07	19,263		0	1,113	6	1,113	6
06-08	30,582		0	28	0	28	0
07-09	24,587		0	273	1	273	1
08-10	14,956		0	840-	6-	840-	6-
09-11	3,907		0	1,574	40	1,574	40
10-12	14,353		0	3,979	28	3,979	28

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WASHINGTON PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
11-13	17,141		0	3,984	23	3,984	23
12-14	14,176		0	2,655	19	2,655	19
13-15	4,382		0	5	0	5	0
14-16	1,594		0		0		0
15-17	1,594		0		0		0
FIVE-YEAR AVERAGE							
13-17	2,629		0	3	0	3	0

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WASHINGTON PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	143,665		0	14,238	10	14,238	10
2001	17,233		0	5,079	29	5,079	29
2002	181,929		0	22,406	12	22,406	12
2003	196,847		0		0		0
2004	31,303		0	14,475	46	14,475	46
2005	112,084		0	7,675	7	7,675	7
2006	68,723		0	9,983	15	9,983	15
2007	67,185		0	17,507	26	17,507	26
2008	416,301		0	56,905	14	56,905	14
2009	71,915		0	8,082	11	8,082	11
2010	80,386		0	10,175	13	10,175	13
2011	211,555		0	28,402	13	28,402	13
2012	71,838		0	6,114	9	6,114	9
2013				236-		236-	
2014							
2015							
2016							
2017	78,906		0		0		0
TOTAL	1,749,872		0	200,805	11	200,805	11
THREE-YEAR MOVING AVERAGES							
00-02	114,276		0	13,907	12	13,907	12
01-03	132,003		0	9,162	7	9,162	7
02-04	136,693		0	12,294	9	12,294	9
03-05	113,412		0	7,383	7	7,383	7
04-06	70,704		0	10,711	15	10,711	15
05-07	82,664		0	11,721	14	11,721	14
06-08	184,070		0	28,132	15	28,132	15
07-09	185,134		0	27,498	15	27,498	15
08-10	189,534		0	25,054	13	25,054	13
09-11	121,285		0	15,553	13	15,553	13
10-12	121,260		0	14,897	12	14,897	12
11-13	94,464		0	11,427	12	11,427	12
12-14	23,946		0	1,960	8	1,960	8
13-15				79-		79-	

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WASHINGTON PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
14-16							
15-17	26,302		0		0		0
FIVE-YEAR AVERAGE							
13-17	15,781		0	47-	0	47-	0

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	45,303		0	5,605	12	5,605	12
1993							
1994	116,026		0	34,200	29	34,200	29
1995	18,634		0		0		0
1996	523,270		0	15,552	3	15,552	3
1997	306,283		0	119,775	39	119,775	39
1998	25,157		0	5,985	24	5,985	24
1999	299,813		0	110,697	37	110,697	37
2000	337,270		0	118,319	35	118,319	35
2001	341,507		0	100,653	29	100,653	29
2002	151,575		0	41,242	27	41,242	27
2003	854,798		0	92,291	11	92,291	11
2004	175,574		0	27,612	16	27,612	16
2005							
2006	729,867		0	78,391	11	78,391	11
2007	586,693		0	64,028	11	64,028	11
2008				704-		704-	
2009	483,660		0	67,974	14	67,974	14
2010	321,350		0	23,486	7	23,486	7
2011	406,350		0	124,836	31	124,836	31
2012	6,767		0	1,295	19	1,295	19
2013	102,430		0	26,885	26	26,885	26
2014							
2015							
2016	316,292		0	11,625	4	11,625	4
2017							
TOTAL	6,148,619		0	1,069,747	17	1,069,747	17
THREE-YEAR MOVING AVERAGES							
92-94	53,776		0	13,268	25	13,268	25
93-95	44,886		0	11,400	25	11,400	25
94-96	219,310		0	16,584	8	16,584	8
95-97	282,729		0	45,109	16	45,109	16
96-98	284,903		0	47,104	17	47,104	17
97-99	210,418		0	78,819	37	78,819	37
98-00	220,747		0	78,334	35	78,334	35
99-01	326,197		0	109,890	34	109,890	34
00-02	276,784		0	86,738	31	86,738	31
01-03	449,294		0	78,062	17	78,062	17
02-04	393,982		0	53,715	14	53,715	14

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WASHINGTON PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	343,457		0	39,967	12	39,967	12
04-06	301,814		0	35,334	12	35,334	12
05-07	438,853		0	47,473	11	47,473	11
06-08	438,853		0	47,238	11	47,238	11
07-09	356,784		0	43,766	12	43,766	12
08-10	268,337		0	30,252	11	30,252	11
09-11	403,787		0	72,098	18	72,098	18
10-12	244,823		0	49,872	20	49,872	20
11-13	171,849		0	51,005	30	51,005	30
12-14	36,399		0	9,393	26	9,393	26
13-15	34,143		0	8,962	26	8,962	26
14-16	105,431		0	3,875	4	3,875	4
15-17	105,431		0	3,875	4	3,875	4
FIVE-YEAR AVERAGE							
13-17	83,744		0	7,702	9	7,702	9

WYOMING PROPERTY

PACIFICORP
WYOMING PROPERTY

ACCOUNT 360.2 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	11,315	6,125	54	837	7	5,288-	47-
1993	10	7	71	1	5	6-	66-
1994				67		67	
1995							
1996	8	4	52		0	4-	52-
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	130,963		0		0		0
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
TOTAL	142,295	6,136	4	905	1	5,231-	4-
THREE-YEAR MOVING AVERAGES							
92-94	3,775	2,044	54	302	8	1,742-	46-
93-95	3	2	71	23	706	20	635
94-96	3	1	52	22	841	21	789
95-97	3	1	52		0	1-	52-
96-98	3	1	52		0	1-	52-
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							

PACIFICORP
WYOMING PROPERTY

ACCOUNT 360.2 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05							
04-06							
05-07							
06-08	43,654		0		0		0
07-09	43,654		0		0		0
08-10	43,654		0		0		0
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
FIVE-YEAR AVERAGE							
13-17							

PACIFICORP
WYOMING PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	30,966	2,953	10		0	2,953-	10-
1993							
1994	6,050		0		0		0
1995	41,466	4,504	11		0	4,504-	11-
1996	38,805	5,901	15		0	5,901-	15-
1997	5,231	404	8		0	404-	8-
1998	2,045		0		0		0
1999							
2000							
2001							
2002	1,963		0		0		0
2003	19,965	6,848	34		0	6,848-	34-
2004	2,773	335	12		0	335-	12-
2005	13,479		0		0		0
2006	2,312	147	6		0	147-	6-
2007	4,397	46	1		0	46-	1-
2008	17,659	643	4		0	643-	4-
2009	1,323	233	18		0	233-	18-
2010	5,613	3,351	60		0	3,351-	60-
2011	22,518	6,198	28		0	6,198-	28-
2012	14,770	2,406	16		0	2,406-	16-
2013	13,016		0		0		0
2014	52,530	3,250	6		0	3,250-	6-
2015	23,824	225	1		0	225-	1-
2016	25,581	843	3		0	843-	3-
2017	13,182	568	4		0	568-	4-
TOTAL	359,471	38,857	11		0	38,857-	11-
THREE-YEAR MOVING AVERAGES							
92-94	12,339	984	8		0	984-	8-
93-95	15,839	1,501	9		0	1,501-	9-
94-96	28,774	3,468	12		0	3,468-	12-
95-97	28,501	3,603	13		0	3,603-	13-
96-98	15,360	2,102	14		0	2,102-	14-
97-99	2,425	135	6		0	135-	6-
98-00	682		0		0		0
99-01							
00-02	654		0		0		0
01-03	7,309	2,283	31		0	2,283-	31-
02-04	8,234	2,394	29		0	2,394-	29-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	12,073	2,394	20		0	2,394-	20-
04-06	6,188	161	3		0	161-	3-
05-07	6,730	64	1		0	64-	1-
06-08	8,123	279	3		0	279-	3-
07-09	7,793	308	4		0	308-	4-
08-10	8,198	1,409	17		0	1,409-	17-
09-11	9,818	3,261	33		0	3,261-	33-
10-12	14,300	3,985	28		0	3,985-	28-
11-13	16,768	2,868	17		0	2,868-	17-
12-14	26,772	1,885	7		0	1,885-	7-
13-15	29,790	1,158	4		0	1,158-	4-
14-16	33,979	1,439	4		0	1,439-	4-
15-17	20,862	545	3		0	545-	3-
FIVE-YEAR AVERAGE							
13-17	25,627	977	4		0	977-	4-

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WYOMING PROPERTY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	275,351	47,638	17	12,644	5	34,994-	13-
1993	231,767	4,035	2	681	0	3,354-	1-
1994	86,810	4,501	5		0	4,501-	5-
1995	3,158,384	115,368	4	14,640	0	100,728-	3-
1996	370,047	157,385	43		0	157,385-	43-
1997	697,206	294,007	42	110,932	16	183,075-	26-
1998	83,113	25,070	30	2,857	3	22,213-	27-
1999		80-				80	
2000	134,031	9,632	7		0	9,632-	7-
2001	574,756	20,372	4		0	20,372-	4-
2002	247,011	92,552	37		0	92,552-	37-
2003	394,713	57,644	15		0	57,644-	15-
2004	424,217	63,877	15		0	63,877-	15-
2005	385,466	41,856	11		0	41,856-	11-
2006	549,656	9,556	2	59,578	11	50,022	9
2007	492,027	25,689	5		0	25,689-	5-
2008	1,805,615	16,753	1	306,721	17	289,969	16
2009	331,532	318,140	96		0	318,140-	96-
2010	625,929	78,633	13	11,417	2	67,216-	11-
2011	384,494	120,976	31	49,577	13	71,400-	19-
2012	422,624	338,020	80		0	338,020-	80-
2013	508,631	82,414	16	16,750	3	65,664-	13-
2014	1,162,078	191,861	17		0	191,861-	17-
2015	650,690	81,795	13		0	81,795-	13-
2016	598,348	230,593	39		0	230,593-	39-
2017	967,059	47,092	5		0	47,092-	5-
TOTAL	15,561,555	2,475,379	16	585,797	4	1,889,582-	12-
THREE-YEAR MOVING AVERAGES							
92-94	197,976	18,725	9	4,442	2	14,283-	7-
93-95	1,158,987	41,301	4	5,107	0	36,194-	3-
94-96	1,205,080	92,418	8	4,880	0	87,538-	7-
95-97	1,408,546	188,920	13	41,857	3	147,063-	10-
96-98	383,455	158,821	41	37,930	10	120,891-	32-
97-99	260,106	106,333	41	37,930	15	68,403-	26-
98-00	72,381	11,541	16	952	1	10,588-	15-
99-01	236,262	9,975	4		0	9,975-	4-
00-02	318,599	40,852	13		0	40,852-	13-
01-03	405,493	56,856	14		0	56,856-	14-
02-04	355,314	71,358	20		0	71,358-	20-

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WYOMING PROPERTY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	401,465	54,459	14		0	54,459-	14-
04-06	453,113	38,430	8	19,859	4	18,570-	4-
05-07	475,716	25,700	5	19,859	4	5,841-	1-
06-08	949,099	17,333	2	122,100	13	104,767	11
07-09	876,391	120,194	14	102,240	12	17,954-	2-
08-10	921,025	137,842	15	106,046	12	31,796-	3-
09-11	447,318	172,583	39	20,331	5	152,252-	34-
10-12	477,682	179,210	38	20,331	4	158,878-	33-
11-13	438,583	180,470	41	22,109	5	158,361-	36-
12-14	697,778	204,098	29	5,583	1	198,515-	28-
13-15	773,800	118,690	15	5,583	1	113,107-	15-
14-16	803,705	168,083	21		0	168,083-	21-
15-17	738,699	119,826	16		0	119,826-	16-
FIVE-YEAR AVERAGE							
13-17	777,361	126,751	16	3,350	0	123,401-	16-

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WYOMING PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	103,371	276,684	268	48,181	47	228,503-	221-
1993	644,177	364,553	57	33,043	5	331,510-	51-
1994	389,930	473,081	121	140,196	36	332,884-	85-
1995	488,689	395,326	81	10,673	2	384,654-	79-
1996	244,665	398,238	163	43,218	18	355,020-	145-
1997	291,001	623,097	214	36,967	13	586,130-	201-
1998	374,905	340,691	91	25,983	7	314,708-	84-
1999		449,931		22,225		427,705-	
2000	790,658	854,883	108	36,882	5	818,001-	103-
2001	339,841	927,380	273	35,073	10	892,306-	263-
2002	366,201	630,669	172	29,456	8	601,213-	164-
2003	397,741	573,840	144	53,288	13	520,552-	131-
2004	978,830	638,893	65	109,521	11	529,372-	54-
2005	469,535	817,159	174	99,491	21	717,668-	153-
2006	280,409	411,278	147	26,505	9	384,774-	137-
2007	395,083	650,778	165	67,447	17	583,331-	148-
2008	651,855	665,714	102	92,895	14	572,819-	88-
2009	387,434	627,928	162	59,733	15	568,194-	147-
2010	357,357	680,828	191	53,779	15	627,049-	175-
2011	590,386	832,565	141	75,458	13	757,107-	128-
2012	547,753	567,733	104	79,228	14	488,505-	89-
2013	359,449	613,014	171	119,682	33	493,333-	137-
2014	639,154	949,973	149	99,728	16	850,245-	133-
2015	363,319	747,695	206	67,704	19	679,991-	187-
2016	510,068	631,472	124	36,478	7	594,994-	117-
2017	497,004	983,044	198	40,519	8	942,524-	190-
TOTAL	11,458,816	16,126,446	141	1,543,353	13	14,583,093-	127-
THREE-YEAR MOVING AVERAGES							
92-94	379,159	371,439	98	73,807	19	297,633-	78-
93-95	507,599	410,987	81	61,304	12	349,683-	69-
94-96	374,428	422,215	113	64,696	17	357,519-	95-
95-97	341,451	472,221	138	30,286	9	441,935-	129-
96-98	303,524	454,009	150	35,389	12	418,620-	138-
97-99	221,969	471,240	212	28,392	13	442,848-	200-
98-00	388,521	548,502	141	28,363	7	520,138-	134-
99-01	376,833	744,064	197	31,394	8	712,671-	189-
00-02	498,900	804,310	161	33,804	7	770,507-	154-
01-03	367,927	710,629	193	39,272	11	671,357-	182-
02-04	580,924	614,467	106	64,088	11	550,379-	95-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	615,369	676,631	110	87,433	14	589,197-	96-
04-06	576,258	622,443	108	78,505	14	543,938-	94-
05-07	381,676	626,405	164	64,481	17	561,924-	147-
06-08	442,449	575,924	130	62,282	14	513,641-	116-
07-09	478,124	648,140	136	73,358	15	574,781-	120-
08-10	465,549	658,156	141	68,802	15	589,354-	127-
09-11	445,059	713,773	160	62,990	14	650,784-	146-
10-12	498,499	693,709	139	69,488	14	624,220-	125-
11-13	499,196	671,104	134	91,456	18	579,648-	116-
12-14	515,452	710,240	138	99,546	19	610,694-	118-
13-15	453,974	770,227	170	95,705	21	674,523-	149-
14-16	504,181	776,380	154	67,970	13	708,410-	141-
15-17	456,797	787,403	172	48,234	11	739,170-	162-
FIVE-YEAR AVERAGE							
13-17	473,799	785,040	166	72,822	15	712,217-	150-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	407,199	347,491	85	67,572	17	279,919-	69-
1993	804,988	418,629	52	45,455	6	373,174-	46-
1994	513,561	482,181	94	159,245	31	322,937-	63-
1995	617,733	426,630	69	2,631-	0	429,261-	69-
1996	284,325	485,264	171	51,510	18	433,753-	153-
1997	403,032	491,396	122	34,013	8	457,384-	113-
1998	316,035	281,146	89	35,704	11	245,442-	78-
1999		149,977		45,124		104,852-	
2000	962,565	122,268	13	78,869	8	43,400-	5-
2001	335,544	176,644	53	71,209	21	105,434-	31-
2002	345,235	255,412	74	44,546	13	210,866-	61-
2003	522,370	191,005	37	27,366	5	163,638-	31-
2004	436,844	276,836	63	121,001	28	155,835-	36-
2005	434,826	312,344	72	108,677	25	203,668-	47-
2006	315,466	226,167	72	19,433	6	206,734-	66-
2007	480,340	312,149	65	56,608	12	255,541-	53-
2008	508,560	234,691	46	48,437	10	186,254-	37-
2009	410,527	228,289	56	49,476	12	178,813-	44-
2010	485,581	374,444	77	102,196	21	272,247-	56-
2011	550,494	345,009	63	105,439	19	239,570-	44-
2012	322,715	283,356	88	53,999	17	229,357-	71-
2013	358,468	264,891	74	46,308	13	218,583-	61-
2014	383,619	281,047	73	111,013	29	170,035-	44-
2015	339,624	260,088	77	43,494	13	216,594-	64-
2016	351,279	154,055	44	28,724	8	125,332-	36-
2017	267,130	422,733	158	23,309	9	399,424-	150-
TOTAL	11,158,059	7,804,144	70	1,576,096	14	6,228,048-	56-
THREE-YEAR MOVING AVERAGES							
92-94	575,249	416,100	72	90,757	16	325,343-	57-
93-95	645,427	442,480	69	67,356	10	375,124-	58-
94-96	471,873	464,692	98	69,375	15	395,317-	84-
95-97	435,030	467,763	108	27,631	6	440,133-	101-
96-98	334,464	419,269	125	40,409	12	378,860-	113-
97-99	239,689	307,507	128	38,281	16	269,226-	112-
98-00	426,200	184,464	43	53,233	12	131,231-	31-
99-01	432,703	149,630	35	65,068	15	84,562-	20-
00-02	547,781	184,775	34	64,875	12	119,900-	22-
01-03	401,049	207,687	52	47,707	12	159,980-	40-
02-04	434,816	241,084	55	64,304	15	176,780-	41-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	464,680	260,062	56	85,681	18	174,380-	38-
04-06	395,712	271,782	69	83,037	21	188,746-	48-
05-07	410,210	283,553	69	61,572	15	221,981-	54-
06-08	434,789	257,669	59	41,493	10	216,176-	50-
07-09	466,476	258,376	55	51,507	11	206,869-	44-
08-10	468,223	279,141	60	66,703	14	212,438-	45-
09-11	482,201	315,914	66	85,704	18	230,210-	48-
10-12	452,930	334,270	74	87,211	19	247,058-	55-
11-13	410,559	297,752	73	68,582	17	229,170-	56-
12-14	354,934	276,432	78	70,440	20	205,992-	58-
13-15	360,571	268,676	75	66,938	19	201,737-	56-
14-16	358,174	231,730	65	61,077	17	170,653-	48-
15-17	319,344	278,959	87	31,842	10	247,117-	77-
FIVE-YEAR AVERAGE							
13-17	340,024	276,563	81	50,570	15	225,993-	66-

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WYOMING PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	12,801-	8,642	68-	1,290	10-	7,352-	57
1993	104,781	15,448	15	2,268	2	13,180-	13-
1994	19,563	13,389	68	2,853	15	10,536-	54-
1995	73,259	22,726	31	5,518	8	17,208-	23-
1996	8,301	16,632	200	7,356	89	9,276-	112-
1997	15,045	13,777	92	1,192	8	12,585-	84-
1998	9,822	8,838	90	897	9	7,940-	81-
1999		9,523		15		9,508-	
2000	72,688	16,684	23		0	16,684-	23-
2001	17,657	17,098	97		0	17,098-	97-
2002	25,805	21,984	85	2,313	9	19,671-	76-
2003	11,845	12,783	108	4,218	36	8,565-	72-
2004	34,169	105,464	309	4,756	14	100,708-	295-
2005	42,755	23,270	54	4,882	11	18,389-	43-
2006	45,440	36,558	80	336	1	36,222-	80-
2007	35,378	30,046	85	4,417	12	25,628-	72-
2008	62,496	43,172	69	4,887	8	38,285-	61-
2009	216,365	36,072	17	2,871	1	33,202-	15-
2010	158,952	87,822	55	4,282	3	83,540-	53-
2011	136,633	45,191	33	4,284	3	40,907-	30-
2012	217,334	47,326	22	8,566	4	38,760-	18-
2013	234,548	57,347	24	4,220	2	53,127-	23-
2014	82,542	52,867	64	6,786	8	46,081-	56-
2015	241,943	50,019	21	846	0	49,173-	20-
2016	100,263	51,152	51	4,955	5	46,197-	46-
2017	141,784	27,040	19	957	1	26,083-	18-
TOTAL	2,096,566	870,868	42	84,964	4	785,904-	37-
THREE-YEAR MOVING AVERAGES							
92-94	37,181	12,493	34	2,137	6	10,356-	28-
93-95	65,868	17,187	26	3,546	5	13,641-	21-
94-96	33,708	17,582	52	5,242	16	12,340-	37-
95-97	32,202	17,711	55	4,689	15	13,023-	40-
96-98	11,056	13,082	118	3,149	28	9,934-	90-
97-99	8,289	10,713	129	701	8	10,011-	121-
98-00	27,503	11,681	42	304	1	11,377-	41-
99-01	30,115	14,435	48	5	0	14,430-	48-
00-02	38,716	18,588	48	771	2	17,817-	46-
01-03	18,436	17,288	94	2,177	12	15,111-	82-
02-04	23,939	46,744	195	3,762	16	42,981-	180-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	29,590	47,173	159	4,618	16	42,554-	144-
04-06	40,788	55,097	135	3,324	8	51,773-	127-
05-07	41,191	29,958	73	3,212	8	26,746-	65-
06-08	47,772	36,592	77	3,214	7	33,378-	70-
07-09	104,747	36,430	35	4,059	4	32,372-	31-
08-10	145,938	55,689	38	4,013	3	51,675-	35-
09-11	170,650	56,362	33	3,812	2	52,549-	31-
10-12	170,973	60,113	35	5,711	3	54,402-	32-
11-13	196,172	49,955	25	5,690	3	44,265-	23-
12-14	178,141	52,513	29	6,524	4	45,989-	26-
13-15	186,344	53,411	29	3,951	2	49,460-	27-
14-16	141,583	51,346	36	4,196	3	47,150-	33-
15-17	161,330	42,737	26	2,253	1	40,484-	25-
FIVE-YEAR AVERAGE							
13-17	160,216	47,685	30	3,553	2	44,132-	28-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	14,042-	29,185	208-	2,557	18-	26,628-	190
1993	119,388	31,453	26	3,790	3	27,663-	23-
1994	784,614	94,628	12	20,972	3	73,656-	9-
1995	88,841	31,901	36	5,782	7	26,118-	29-
1996	15,032	25,857	172	8,503	57	17,354-	115-
1997	25,826	20,236	78	1,058	4	19,179-	74-
1998	33,182	18,892	57	3,980	12	14,912-	45-
1999		3,174		30		3,145-	
2000	195,279	7,138	4		0	7,138-	4-
2001	27,294	5,399	20		0	5,399-	20-
2002	30,513	16,127	53	1,067	3	15,060-	49-
2003	29,424	22,967	78	1,955	7	21,012-	71-
2004	58,702	42,280	72	3,967	7	38,312-	65-
2005	50,146	33,928	68	6,012	12	27,916-	56-
2006	54,315	20,139	37	6,152	11	13,987-	26-
2007	48,658	27,469	56	8,398	17	19,072-	39-
2008	169,831	38,702	23	5,185	3	33,517-	20-
2009	66,109	22,978	35	641	1	22,338-	34-
2010	63,580	53,118	84	5,238	8	47,881-	75-
2011	61,692	48,719	79	6,006	10	42,713-	69-
2012	154,323	42,470	28	11,599	8	30,871-	20-
2013	85,495	43,259	51	49,432	58	6,173	7
2014	113,623	71,663	63	11,399	10	60,264-	53-
2015	62,539	26,389	42	2,199	4	24,190-	39-
2016	100,702	76,247	76	10,094	10	66,152-	66-
2017	112,201	22,095	20	6,093	5	16,002-	14-
TOTAL	2,537,267	876,413	35	182,108	7	694,305-	27-
THREE-YEAR MOVING AVERAGES							
92-94	296,653	51,755	17	9,106	3	42,649-	14-
93-95	330,948	52,661	16	10,181	3	42,479-	13-
94-96	296,162	50,795	17	11,753	4	39,043-	13-
95-97	43,233	25,998	60	5,114	12	20,884-	48-
96-98	24,680	21,662	88	4,514	18	17,148-	69-
97-99	19,669	14,101	72	1,689	9	12,412-	63-
98-00	76,154	9,735	13	1,337	2	8,398-	11-
99-01	74,191	5,237	7	10	0	5,227-	7-
00-02	84,362	9,555	11	356	0	9,199-	11-
01-03	29,077	14,831	51	1,007	3	13,824-	48-
02-04	39,546	27,125	69	2,330	6	24,795-	63-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	46,091	33,058	72	3,978	9	29,080-	63-
04-06	54,387	32,116	59	5,377	10	26,738-	49-
05-07	51,039	27,179	53	6,854	13	20,325-	40-
06-08	90,935	28,770	32	6,578	7	22,192-	24-
07-09	94,866	29,717	31	4,741	5	24,975-	26-
08-10	99,840	38,266	38	3,688	4	34,578-	35-
09-11	63,794	41,605	65	3,961	6	37,644-	59-
10-12	93,198	48,102	52	7,614	8	40,488-	43-
11-13	100,503	44,816	45	22,346	22	22,470-	22-
12-14	117,814	52,464	45	24,143	20	28,320-	24-
13-15	87,219	47,103	54	21,010	24	26,094-	30-
14-16	92,288	58,099	63	7,897	9	50,202-	54-
15-17	91,814	41,577	45	6,129	7	35,448-	39-
FIVE-YEAR AVERAGE							
13-17	94,912	47,930	50	15,843	17	32,087-	34-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	257,249	108,632	42	22,705	9	85,926-	33-
1993	242,218	405,254	167	14,284	6	390,970-	161-
1994	187,552	128,886-	69-	104,659	56	233,545	125
1995	197,806	134,550	68	69,010	35	65,539-	33-
1996	81,475	130,425	160	54,730	67	75,695-	93-
1997	96,228	92,093	96	11,430	12	80,663-	84-
1998	67,676	60,343	89	26,754	40	33,589-	50-
1999		2,854		116,281		113,427	
2000	906,941	16,015	2	127,175	14	111,161	12
2001	554,756	20,414	4	37,700	7	17,286	3
2002	1,054,153	293,707	28	88,329	8	205,377-	19-
2003	579,196	297,039	51	179,723	31	117,316-	20-
2004	882,382	337,867	38	135,501	15	202,366-	23-
2005	795,285	239,462	30	86,978	11	152,484-	19-
2006	577,905	304,572	53	79,780	14	224,791-	39-
2007	728,326	481,004	66	112,829	15	368,176-	51-
2008	831,071	385,545	46	137,085	16	248,461-	30-
2009	889,218	425,025	48	112,120	13	312,905-	35-
2010	609,650	467,667	77	58,166	10	409,501-	67-
2011	1,150,663	692,211	60	135,736	12	556,475-	48-
2012	1,300,661	540,498	42	174,442	13	366,056-	28-
2013	914,160	471,149	52	185,569	20	285,580-	31-
2014	772,549	442,944	57	100,317	13	342,626-	44-
2015	1,158,187	438,038	38	126,684	11	311,355-	27-
2016	1,056,605	492,291	47	157,468	15	334,823-	32-
2017	989,160	366,454	37	47,168	5	319,286-	32-
TOTAL	16,881,071	7,517,166	45	2,502,623	15	5,014,543-	30-
THREE-YEAR MOVING AVERAGES							
92-94	229,007	128,333	56	47,216	21	81,117-	35-
93-95	209,192	136,973	65	62,651	30	74,321-	36-
94-96	155,611	45,363	29	76,133	49	30,770	20
95-97	125,170	119,023	95	45,057	36	73,966-	59-
96-98	81,793	94,287	115	30,971	38	63,316-	77-
97-99	54,635	51,763	95	51,488	94	275-	1-
98-00	324,872	26,404	8	90,070	28	63,666	20
99-01	487,232	13,094	3	93,719	19	80,625	17
00-02	838,616	110,045	13	84,401	10	25,644-	3-
01-03	729,368	203,720	28	101,917	14	101,802-	14-
02-04	838,577	309,538	37	134,518	16	175,020-	21-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	752,287	291,456	39	134,067	18	157,389-	21-
04-06	751,857	293,967	39	100,753	13	193,214-	26-
05-07	700,505	341,679	49	93,196	13	248,484-	35-
06-08	712,434	390,374	55	109,898	15	280,476-	39-
07-09	816,205	430,525	53	120,678	15	309,847-	38-
08-10	776,646	426,079	55	102,457	13	323,622-	42-
09-11	883,177	528,301	60	102,007	12	426,294-	48-
10-12	1,020,324	566,792	56	122,781	12	444,011-	44-
11-13	1,121,828	567,953	51	165,249	15	402,704-	36-
12-14	995,790	484,864	49	153,443	15	331,421-	33-
13-15	948,299	450,711	48	137,523	15	313,187-	33-
14-16	995,780	457,758	46	128,157	13	329,601-	33-
15-17	1,067,984	432,261	40	110,440	10	321,821-	30-
FIVE-YEAR AVERAGE							
13-17	978,132	442,175	45	123,441	13	318,734-	33-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	66,355	3,165	5	123	0	3,042-	5-
2001	1,605	3,473	216		0	3,473-	216-
2002	4,748-	65,669-		399	8-	66,067	
2003	11,619	4,272	37	396	3	3,876-	33-
2004	24,165	3,954	16	1,825	8	2,130-	9-
2005	30,649	6,449	21	1,919	6	4,530-	15-
2006	26,711	3,749	14	1,845	7	1,904-	7-
2007	58,919	11,558	20	2,663	5	8,895-	15-
2008	43,078	36,634	85	5,555	13	31,079-	72-
2009	40,085	25,733	64	2,244	6	23,489-	59-
2010	38,081	38,074	100	1,483	4	36,591-	96-
2011	41,974	41,997	100	2,795	7	39,202-	93-
2012	46,165	31,594	68	7,873	17	23,721-	51-
2013	40,904	27,303	67	4,465	11	22,838-	56-
2014	36,300	27,510	76	2,113	6	25,397-	70-
2015	36,204	20,646	57	3,828	11	16,819-	46-
2016	44,970	16,910	38	5,779	13	11,130-	25-
2017	23,421	8,887	38	1,978	8	6,909-	30-
TOTAL	606,457	246,240	41	47,282	8	198,958-	33-
THREE-YEAR MOVING AVERAGES							
00-02	21,071	19,677-	93-	174	1	19,851	94
01-03	2,825	19,308-	683-	265	9	19,573	693
02-04	10,345	19,148-	185-	873	8	20,021	194
03-05	22,145	4,892	22	1,380	6	3,512-	16-
04-06	27,175	4,718	17	1,863	7	2,855-	11-
05-07	38,760	7,252	19	2,142	6	5,110-	13-
06-08	42,903	17,314	40	3,355	8	13,960-	33-
07-09	47,360	24,642	52	3,487	7	21,155-	45-
08-10	40,414	33,480	83	3,094	8	30,386-	75-
09-11	40,047	35,268	88	2,174	5	33,094-	83-
10-12	42,073	37,222	88	4,050	10	33,171-	79-
11-13	43,014	33,631	78	5,044	12	28,587-	66-
12-14	41,123	28,802	70	4,817	12	23,985-	58-
13-15	37,803	25,153	67	3,468	9	21,685-	57-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	39,158	21,689	55	3,907	10	17,782-	45-
15-17	34,865	15,481	44	3,862	11	11,619-	33-
FIVE-YEAR AVERAGE							
13-17	36,360	20,251	56	3,632	10	16,619-	46-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	37,112	2,414	7	1,042	3	1,373-	4-
2001	3,975		0		0		0
2002	6,422	9,120	142	2,879	45	6,240-	97-
2003	7,979	5,129	64	330	4	4,798-	60-
2004	8,218	5,357	65	1,565	19	3,791-	46-
2005	13,106	19,462	148	1,807	14	17,655-	135-
2006	8,720	8,540	98	1,171	13	7,369-	85-
2007	14,645	8,886	61	3,040	21	5,847-	40-
2008	58,643	22,137	38	1,292	2	20,845-	36-
2009	37,736	24,667	65	6,691	18	17,977-	48-
2010	22,539	28,583	127	2,814	12	25,769-	114-
2011	28,911	27,660	96	6,788	23	20,872-	72-
2012	61,693	44,880	73	18,969	31	25,911-	42-
2013	35,195	28,815	82	1,746	5	27,069-	77-
2014	41,589	33,487	81	4,388	11	29,098-	70-
2015	39,900	24,328	61	2,651	7	21,677-	54-
2016	39,154	24,264	62	6,241	16	18,022-	46-
2017	23,008	12,295	53	4,932	21	7,363-	32-
TOTAL	488,547	330,023	68	68,347	14	261,676-	54-
THREE-YEAR MOVING AVERAGES							
00-02	15,837	3,845	24	1,307	8	2,538-	16-
01-03	6,126	4,749	78	1,070	17	3,680-	60-
02-04	7,540	6,535	87	1,592	21	4,943-	66-
03-05	9,768	9,982	102	1,234	13	8,748-	90-
04-06	10,015	11,120	111	1,514	15	9,605-	96-
05-07	12,157	12,296	101	2,006	16	10,290-	85-
06-08	27,336	13,188	48	1,834	7	11,353-	42-
07-09	37,008	18,564	50	3,674	10	14,889-	40-
08-10	39,640	25,129	63	3,599	9	21,530-	54-
09-11	29,729	26,970	91	5,431	18	21,539-	72-
10-12	37,715	33,707	89	9,524	25	24,184-	64-
11-13	41,933	33,785	81	9,168	22	24,617-	59-
12-14	46,159	35,727	77	8,368	18	27,359-	59-
13-15	38,895	28,877	74	2,928	8	25,948-	67-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	40,214	27,359	68	4,427	11	22,933-	57-
15-17	34,021	20,295	60	4,608	14	15,687-	46-
FIVE-YEAR AVERAGE							
13-17	35,769	24,638	69	3,992	11	20,646-	58-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	42,706	19,790	46	3,695	9	16,095-	38-
1993	27,137	15,233	56	1,363	5	13,870-	51-
1994	13,846	13,908	100	7,169	52	6,740-	49-
1995	13,824	10,369	75	1,718-	12-	12,087-	87-
1996	609	1,652	271	121	20	1,531-	251-
1997	544	519	95	18	3	501-	92-
1998	740	932	126	47	6	885-	120-
1999							
2000	34,856	464	1		0	464-	1-
2001	8,357	593	7		0	593-	7-
2002	9,316	10,046	108	49	1	9,996-	107-
2003	15,596	11,234	72	515	3	10,720-	69-
2004	12,718	16,716	131	513	4	16,203-	127-
2005	19,677	9,394	48		0	9,394-	48-
2006	9,747	13,381	137		0	13,381-	137-
2007	8,135	11,205	138	746	9	10,459-	129-
2008	8,329	10,227	123	49	1	10,178-	122-
2009	9,174	11,307	123	35	0	11,273-	123-
2010	8,747	12,862	147	121	1	12,741-	146-
2011	11,728	16,759	143	163	1	16,596-	142-
2012	10,032	10,244	102	607	6	9,637-	96-
2013	8,919	11,233	126	1,327	15	9,906-	111-
2014	8,432	8,750	104	62	1	8,687-	103-
2015	9,442	12,559	133	46	0	12,513-	133-
2016	11,176	5,972	53	810	7	5,162-	46-
2017	2,785	2,134	77	364	13	1,770-	64-
TOTAL	306,570	237,482	77	16,102	5	221,380-	72-
THREE-YEAR MOVING AVERAGES							
92-94	27,896	16,310	58	4,076	15	12,235-	44-
93-95	18,269	13,170	72	2,272	12	10,899-	60-
94-96	9,426	8,643	92	1,857	20	6,786-	72-
95-97	4,992	4,180	84	526-	11-	4,706-	94-
96-98	631	1,034	164	62	10	972-	154-
97-99	428	484	113	22	5	462-	108-
98-00	11,865	465	4	16	0	449-	4-
99-01	14,404	352	2		0	352-	2-
00-02	17,510	3,701	21	16	0	3,684-	21-
01-03	11,090	7,291	66	188	2	7,103-	64-
02-04	12,543	12,665	101	359	3	12,306-	98-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	15,997	12,448	78	342	2	12,106-	76-
04-06	14,047	13,163	94	171	1	12,993-	92-
05-07	12,520	11,327	90	249	2	11,078-	88-
06-08	8,737	11,604	133	265	3	11,339-	130-
07-09	8,546	10,913	128	277	3	10,636-	124-
08-10	8,750	11,465	131	68	1	11,397-	130-
09-11	9,883	13,643	138	106	1	13,537-	137-
10-12	10,169	13,288	131	297	3	12,991-	128-
11-13	10,226	12,745	125	699	7	12,046-	118-
12-14	9,128	10,076	110	665	7	9,410-	103-
13-15	8,931	10,847	121	479	5	10,369-	116-
14-16	9,684	9,094	94	306	3	8,787-	91-
15-17	7,801	6,888	88	407	5	6,482-	83-
FIVE-YEAR AVERAGE							
13-17	8,151	8,130	100	522	6	7,608-	93-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	17,544	19,271	110	3,862	22	15,409-	88-
1993	63,379	30,420	48	3,283	5	27,137-	43-
1994	55,562	48,804	88	14,503	26	34,301-	62-
1995	12,483	12,493	100	371	3	12,121-	97-
1996	43,072	24,326	56	2,564	6	21,762-	51-
1997	17,193	19,841	115	560	3	19,281-	112-
1998	23,145	21,377	92	3,111	13	18,266-	79-
1999							
2000	107,576	27,609	26	5,553	5	22,056-	21-
2001	36,921	5,591	15	408	1	5,183-	14-
2002	34,411	19,014	55	143	0	18,872-	55-
2003	44,011	23,599	54	2,834	6	20,765-	47-
2004	53,340	32,807	62	9,507	18	23,300-	44-
2005	57,721	17,156	30	6,351	11	10,805-	19-
2006	45,245	28,297	63	2,107	5	26,190-	58-
2007	36,636	41,529	113	1,815	5	39,714-	108-
2008	90,384	32,183	36	1,577	2	30,606-	34-
2009	48,177	34,317	71	2,762	6	31,555-	65-
2010	56,311	53,813	96	2,510	4	51,302-	91-
2011	61,051	23,820	39	897	1	22,923-	38-
2012	61,184	38,672	63	4,955	8	33,717-	55-
2013	50,449	30,001	59	3,393	7	26,607-	53-
2014	65,845	33,137	50	574	1	32,563-	49-
2015	53,894	21,983	41	581	1	21,402-	40-
2016	85,229	43,516	51	1,539	2	41,977-	49-
2017	62,371	27,483	44	1,763	3	25,721-	41-
TOTAL	1,283,134	711,059	55	77,526	6	633,533-	49-
THREE-YEAR MOVING AVERAGES							
92-94	45,495	32,832	72	7,216	16	25,615-	56-
93-95	43,808	30,572	70	6,053	14	24,520-	56-
94-96	37,039	28,541	77	5,813	16	22,728-	61-
95-97	24,249	18,887	78	1,165	5	17,721-	73-
96-98	27,803	21,848	79	2,078	7	19,770-	71-
97-99	13,446	13,739	102	1,224	9	12,516-	93-
98-00	43,574	16,329	37	2,888	7	13,441-	31-
99-01	48,166	11,067	23	1,987	4	9,080-	19-
00-02	59,636	17,405	29	2,034	3	15,370-	26-
01-03	38,448	16,068	42	1,128	3	14,940-	39-
02-04	43,921	25,140	57	4,162	9	20,979-	48-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	51,690	24,521	47	6,231	12	18,290-	35-
04-06	52,102	26,087	50	5,988	11	20,098-	39-
05-07	46,534	28,994	62	3,424	7	25,569-	55-
06-08	57,422	34,003	59	1,833	3	32,170-	56-
07-09	58,399	36,010	62	2,051	4	33,958-	58-
08-10	64,958	40,104	62	2,283	4	37,821-	58-
09-11	55,180	37,316	68	2,057	4	35,260-	64-
10-12	59,516	38,768	65	2,788	5	35,981-	60-
11-13	57,562	30,831	54	3,082	5	27,749-	48-
12-14	59,160	33,937	57	2,974	5	30,962-	52-
13-15	56,730	28,374	50	1,516	3	26,857-	47-
14-16	68,323	32,879	48	898	1	31,981-	47-
15-17	67,165	30,994	46	1,294	2	29,700-	44-
FIVE-YEAR AVERAGE							
13-17	63,558	31,224	49	1,570	2	29,654-	47-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993		1,546				1,546-	
1994							
1995		8,463				8,463-	
1996	1,024		0		0		0
1997	3,449		0		0		0
1998	7,001		0		0		0
1999							
2000							
2001							
2002	3,271		0		0		0
2003	9,707		0		0		0
2004	127,906	26,390	21		0	26,390-	21-
2005	65,384	50,450	77		0	50,450-	77-
2006	42,393	16,343	39		0	16,343-	39-
2007	12,827	1,447	11		0	1,447-	11-
2008	71,526	1,016	1		0	1,016-	1-
2009	19,839	1,363	7		0	1,363-	7-
2010	7,599	794	10		0	794-	10-
2011	39,704	5,939	15		0	5,939-	15-
2012	36,168	9,183	25		0	9,183-	25-
2013	90,320	43,897	49		0	43,897-	49-
2014	88,045	47,647	54		0	47,647-	54-
2015	89,504	4,447	5		0	4,447-	5-
2016	313,479	116,575	37		0	116,575-	37-
2017	129,433	87,930	68		0	87,930-	68-
TOTAL	1,158,580	423,428	37		0	423,428-	37-
THREE-YEAR MOVING AVERAGES							
93-95		3,336				3,336-	
94-96	341	2,821	826		0	2,821-	826-
95-97	1,491	2,821	189		0	2,821-	189-
96-98	3,825		0		0		0
97-99	3,483		0		0		0
98-00	2,334		0		0		0
99-01							
00-02	1,090		0		0		0
01-03	4,326		0		0		0
02-04	46,962	8,797	19		0	8,797-	19-
03-05	67,666	25,613	38		0	25,613-	38-
04-06	78,561	31,061	40		0	31,061-	40-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	40,201	22,747	57		0	22,747-	57-
06-08	42,249	6,268	15		0	6,268-	15-
07-09	34,731	1,275	4		0	1,275-	4-
08-10	32,988	1,057	3		0	1,057-	3-
09-11	22,381	2,699	12		0	2,699-	12-
10-12	27,824	5,305	19		0	5,305-	19-
11-13	55,397	19,673	36		0	19,673-	36-
12-14	71,511	33,576	47		0	33,576-	47-
13-15	89,290	31,997	36		0	31,997-	36-
14-16	163,676	56,223	34		0	56,223-	34-
15-17	177,472	69,651	39		0	69,651-	39-
FIVE-YEAR AVERAGE							
13-17	142,156	60,099	42		0	60,099-	42-

PACIFICORP
WYOMING PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993				4,262		4,262	
1994				1,779		1,779	
1995							
1996				4,933		4,933	
1997							
1998							
1999	74,853		0	4,686	6	4,686	6
2000	164,058		0	15,811	10	15,811	10
2001	178,333		0	7,921	4	7,921	4
2002	227,206		0	31,711	14	31,711	14
2003	214,989		0	115-	0	115-	0
2004	82,791		0	15,472	19	15,472	19
2005	414,089		0	42,938	10	42,938	10
2006	184,904		0	6,391	3	6,391	3
2007	133,337		0	35,667-	27-	35,667-	27-
2008	136,848		0	6,645	5	6,645	5
2009	378,412		0	9,532	3	9,532	3
2010	108,679		0	5,967	5	5,967	5
2011	105,948		0	14,236	13	14,236	13
2012	179,844		0	9,704	5	9,704	5
2013	195,649		0	6,380	3	6,380	3
2014	62,469		0	4,304	7	4,304	7
2015	162,406		0	5,312	3	5,312	3
2016	132,877		0	3,259	2	3,259	2
2017	80,186		0	22,950	29	22,950	29
TOTAL	3,217,877		0	188,413	6	188,413	6
THREE-YEAR MOVING AVERAGES							
93-95				2,014		2,014	
94-96				2,238		2,238	
95-97				1,644		1,644	
96-98				1,644		1,644	
97-99	24,951		0	1,562	6	1,562	6
98-00	79,637		0	6,832	9	6,832	9
99-01	139,081		0	9,473	7	9,473	7
00-02	189,866		0	18,481	10	18,481	10
01-03	206,843		0	13,172	6	13,172	6
02-04	174,996		0	15,690	9	15,690	9
03-05	237,290		0	19,432	8	19,432	8
04-06	227,261		0	21,600	10	21,600	10

PACIFICORP
WYOMING PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	244,110		0	4,554	2	4,554	2
06-08	151,696		0	7,544-	5-	7,544-	5-
07-09	216,199		0	6,497-	3-	6,497-	3-
08-10	207,980		0	7,381	4	7,381	4
09-11	197,680		0	9,912	5	9,912	5
10-12	131,490		0	9,969	8	9,969	8
11-13	160,480		0	10,107	6	10,107	6
12-14	145,987		0	6,796	5	6,796	5
13-15	140,175		0	5,332	4	5,332	4
14-16	119,250		0	4,292	4	4,292	4
15-17	125,156		0	10,507	8	10,507	8
FIVE-YEAR AVERAGE							
13-17	126,717		0	8,441	7	8,441	7

PACIFICORP
WYOMING PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	107,771		0		0		0
1993							
1994				1,000		1,000	
1995							
1996							
1997	9,248		0		0		0
1998							
1999	114,924		0	3,844	3	3,844	3
2000	276,600		0	5,145	2	5,145	2
2001	98,718		0	3,744	4	3,744	4
2002	291,002		0	23,981	8	23,981	8
2003	87,082		0	111-	0	111-	0
2004	147,678		0	46,352	31	46,352	31
2005	348,124		0	17,400	5	17,400	5
2006	228,390		0	14,106	6	14,106	6
2007	228,896		0	16,437	7	16,437	7
2008	160,190		0	2,627	2	2,627	2
2009	307,412		0	12,340	4	12,340	4
2010	46,328	1,442	3	1,241	3	201-	0
2011	75,890		0	4,185	6	4,185	6
2012	173,515		0	10,150	6	10,150	6
2013				1,228-		1,228-	
2014	54,789		0	2,378	4	2,378	4
2015	39,045		0	69-	0	69-	0
2016				550		550	
2017	116,978		0	6,500	6	6,500	6
TOTAL	2,912,579	1,442	0	170,572	6	169,130	6
THREE-YEAR MOVING AVERAGES							
92-94	35,924		0	333	1	333	1
93-95				333		333	
94-96				333		333	
95-97	3,083		0		0		0
96-98	3,083		0		0		0
97-99	41,391		0	1,281	3	1,281	3
98-00	130,508		0	2,996	2	2,996	2
99-01	163,414		0	4,245	3	4,245	3
00-02	222,106		0	10,957	5	10,957	5
01-03	158,934		0	9,205	6	9,205	6
02-04	175,254		0	23,407	13	23,407	13

PACIFICORP
WYOMING PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
03-05	194,295		0	21,214	11	21,214	11
04-06	241,398		0	25,953	11	25,953	11
05-07	268,470		0	15,981	6	15,981	6
06-08	205,825		0	11,057	5	11,057	5
07-09	232,166		0	10,468	5	10,468	5
08-10	171,310	481	0	5,403	3	4,922	3
09-11	143,210	481	0	5,922	4	5,441	4
10-12	98,578	481	0	5,192	5	4,711	5
11-13	83,135		0	4,369	5	4,369	5
12-14	76,101		0	3,766	5	3,766	5
13-15	31,278		0	360	1	360	1
14-16	31,278		0	953	3	953	3
15-17	52,008		0	2,327	4	2,327	4
FIVE-YEAR AVERAGE							
13-17	42,162		0	1,626	4	1,626	4

PACIFICORP
WYOMING PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1992	2,097		0		0		0
1993							
1994							
1995							
1996							
1997	31,730		0		0		0
1998							
1999	6,970		0		0		0
2000	24,823		0		0		0
2001	17,772		0		0		0
2002	19,600		0	3,314	17	3,314	17
2003	20,701		0	820-	4-	820-	4-
2004	5,706		0	1,176	21	1,176	21
2005	4,421		0	334-	8-	334-	8-
2006	83,301		0	17,561	21	17,561	21
2007	71,055		0	342-	0	342-	0
2008	1,480	71	5	976-	66-	1,047-	71-
2009	1,028		0	1,044-	102-	1,044-	102-
2010				529-		529-	
2011	2,607		0	59-	2-	59-	2-
2012	41,269	295	1	100	0	195-	0
2013	7,528		0	6,400	85	6,400	85
2014							
2015							
2016							
2017				700		700	
TOTAL	342,089	366	0	25,146	7	24,780	7
THREE-YEAR MOVING AVERAGES							
92-94	699		0		0		0
93-95							
94-96							
95-97	10,577		0		0		0
96-98	10,577		0		0		0
97-99	12,900		0		0		0
98-00	10,598		0		0		0
99-01	16,522		0		0		0
00-02	20,732		0	1,105	5	1,105	5
01-03	19,358		0	831	4	831	4
02-04	15,336		0	1,223	8	1,223	8

PACIFICORP
WYOMING PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
03-05	10,276		0	7	0	7	0
04-06	31,143		0	6,134	20	6,134	20
05-07	52,926		0	5,628	11	5,628	11
06-08	51,945	24	0	5,414	10	5,391	10
07-09	24,521	24	0	787-	3-	811-	3-
08-10	836	24	3	850-	102-	873-	104-
09-11	1,212		0	544-	45-	544-	45-
10-12	14,626	98	1	163-	1-	261-	2-
11-13	17,135	98	1	2,147	13	2,049	12
12-14	16,266	98	1	2,167	13	2,068	13
13-15	2,509		0	2,133	85	2,133	85
14-16							
15-17				233		233	
FIVE-YEAR AVERAGE							
13-17	1,506		0	1,420	94	1,420	94

PACIFICORP
WYOMING PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	124,338		0	20,815	17	20,815	17
2001	27,527		0	9,397	34	9,397	34
2002	317,433		0	45,029	14	45,029	14
2003	47,224		0	2,817-	6-	2,817-	6-
2004				8,946		8,946	
2005				4,171-		4,171-	
2006	21,863		0	140-	1-	140-	1-
2007	163,120		0	17,619	11	17,619	11
2008	232,915		0	34,776	15	34,776	15
2009	245,596		0	27,258	11	27,258	11
2010	242,288		0	28,195	12	28,195	12
2011	150,118		0	24,201	16	24,201	16
2012	78,742		0	7,209	9	7,209	9
2013	78,626		0	11,262	14	11,262	14
2014	105,034		0	5,829	6	5,829	6
2015	58,129		0	1,284	2	1,284	2
2016							
2017	333,733		0	39,500	12	39,500	12
TOTAL	2,226,684		0	274,192	12	274,192	12
THREE-YEAR MOVING AVERAGES							
00-02	156,433		0	25,080	16	25,080	16
01-03	130,728		0	17,203	13	17,203	13
02-04	121,552		0	17,053	14	17,053	14
03-05	15,741		0	653	4	653	4
04-06	7,288		0	1,545	21	1,545	21
05-07	61,661		0	4,436	7	4,436	7
06-08	139,299		0	17,418	13	17,418	13
07-09	213,877		0	26,551	12	26,551	12
08-10	240,266		0	30,076	13	30,076	13
09-11	212,667		0	26,551	12	26,551	12
10-12	157,049		0	19,868	13	19,868	13
11-13	102,495		0	14,224	14	14,224	14
12-14	87,467		0	8,100	9	8,100	9
13-15	80,596		0	6,125	8	6,125	8

PACIFICORP
WYOMING PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	54,387		0	2,371	4	2,371	4
15-17	130,621		0	13,595	10	13,595	10
FIVE-YEAR AVERAGE							
13-17	115,104		0	11,575	10	11,575	10

PACIFICORP
WYOMING PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	373,372		0	285,641	77	285,641	77
1993							
1994	664,418		0	324,449	49	324,449	49
1995	377,005		0	216,327	57	216,327	57
1996	1,511,878		0	798,716	53	798,716	53
1997	578,053		0	15,398-	3-	15,398-	3-
1998	107,567-		0	58,000	54-	58,000	54-
1999	545,666		0	164,278	30	164,278	30
2000	1,269,949		0	212,597	17	212,597	17
2001	727,727		0	248,424	34	248,424	34
2002	477,298		0	86,449	18	86,449	18
2003	2,263,746		0	586,891	26	586,891	26
2004	1,011,270		0	82,434	8	82,434	8
2005	700,980	6,705	1	238,029	34	231,324	33
2006	2,207,595	4,182	0	98,549	4	94,367	4
2007	3,276,691	20,544	1	491,626	15	471,082	14
2008	1,109,122	6,918	1	217,067	20	210,148	19
2009	989,141		0	45,699	5	45,699	5
2010	1,768,137	10,825	1	344,920	20	334,095	19
2011	1,563,332	71,167	5	237,611	15	166,444	11
2012	2,383,136	84,733	4	395,197	17	310,464	13
2013	1,354,855	26,270	2	968,636	71	942,366	70
2014	604,377	165,372	27	186,712	31	21,341	4
2015	1,554,666	81,227	5	167,425	11	86,197	6
2016	4,640,545	51,610	1	904,555	19	852,945	18
2017	3,006,517	41,934	1	459,253	15	417,319	14
TOTAL	34,851,907	571,488	2	7,804,086	22	7,232,598	21
THREE-YEAR MOVING AVERAGES							
92-94	345,930		0	203,363	59	203,363	59
93-95	347,141		0	180,259	52	180,259	52
94-96	851,100		0	446,497	52	446,497	52
95-97	822,312		0	333,215	41	333,215	41
96-98	660,788		0	280,439	42	280,439	42
97-99	338,717		0	68,960	20	68,960	20
98-00	569,349		0	144,959	25	144,959	25
99-01	847,781		0	208,433	25	208,433	25
00-02	824,991		0	182,490	22	182,490	22
01-03	1,156,257		0	307,255	27	307,255	27
02-04	1,250,771		0	251,925	20	251,925	20

PACIFICORP
WYOMING PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	1,325,332	2,235	0	302,451	23	300,216	23
04-06	1,306,615	3,629	0	139,670	11	136,041	10
05-07	2,061,755	10,477	1	276,068	13	265,591	13
06-08	2,197,803	10,548	0	269,080	12	258,532	12
07-09	1,791,651	9,154	1	251,464	14	242,310	14
08-10	1,288,800	5,914	0	202,562	16	196,647	15
09-11	1,440,203	27,331	2	209,410	15	182,079	13
10-12	1,904,868	55,575	3	325,910	17	270,334	14
11-13	1,767,108	60,723	3	533,815	30	473,091	27
12-14	1,447,456	92,125	6	516,849	36	424,724	29
13-15	1,171,299	90,956	8	440,924	38	349,968	30
14-16	2,266,529	99,403	4	419,564	19	320,161	14
15-17	3,067,242	58,257	2	510,411	17	452,154	15
FIVE-YEAR AVERAGE							
13-17	2,232,192	73,283	3	537,316	24	464,034	21

CALIFORNIA PROPERTY

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1994	183		0		0		0
1995	525		0		0		0
1996							
1997	18,302	12,966	71		0	12,966-	71-
1998	15		0		0		0
1999							
2000							
2001							
2002	1,232		0		0		0
2003							
2004	2,096	438	21		0	438-	21-
2005	14,315		0		0		0
2006	491	20	4		0	20-	4-
2007		320				320-	
2008	121		0		0		0
2009	30,429	89	0		0	89-	0
2010							
2011	20,958	5,287	25		0	5,287-	25-
2012							
2013							
2014	12,755		0		0		0
2015	133	17,621			0	17,621-	
2016							
2017	2,258		0		0		0
TOTAL	103,814	36,740	35		0	36,740-	35-
THREE-YEAR MOVING AVERAGES							
94-96	236		0		0		0
95-97	6,276	4,322	69		0	4,322-	69-
96-98	6,106	4,322	71		0	4,322-	71-
97-99	6,106	4,322	71		0	4,322-	71-
98-00	5		0		0		0
99-01							
00-02	411		0		0		0
01-03	411		0		0		0
02-04	1,109	146	13		0	146-	13-
03-05	5,470	146	3		0	146-	3-
04-06	5,634	153	3		0	153-	3-
05-07	4,935	113	2		0	113-	2-
06-08	204	113	56		0	113-	56-

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	10,183	136	1		0	136-	1-
08-10	10,183	30	0		0	30-	0
09-11	17,129	1,792	10		0	1,792-	10-
10-12	6,986	1,762	25		0	1,762-	25-
11-13	6,986	1,762	25		0	1,762-	25-
12-14	4,252		0		0		0
13-15	4,296	5,874	137		0	5,874-	137-
14-16	4,296	5,874	137		0	5,874-	137-
15-17	797	5,874	737		0	5,874-	737-
FIVE-YEAR AVERAGE							
13-17	3,029	3,524	116		0	3,524-	116-

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CALIFORNIA PROPERTY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	121,382	40,447	33	831	1	39,616-	33-
1993	14,743	461	3		0	461-	3-
1994	35,766	24,381	68		0	24,381-	68-
1995	87,998	22,398	25	24,000	27	1,602	2
1996	7,481	12,200	163	93	1	12,106-	162-
1997	59,239	62,197	105		0	62,197-	105-
1998	20,547	21,270	104		0	21,270-	104-
1999		4,828				4,828-	
2000	13,666	2,172	16		0	2,172-	16-
2001	36,352	5,971	16		0	5,971-	16-
2002	59,993	6,568	11		0	6,568-	11-
2003	70,107	14,061	20		0	14,061-	20-
2004	259,666	44,662	17		0	44,662-	17-
2005	227,399	91,346	40		0	91,346-	40-
2006	90,347	53,190	59		0	53,190-	59-
2007	99,515	14,895	15		0	14,895-	15-
2008	102,352	277,636	271		0	277,636-	271-
2009	708,927	56,721	8		0	56,721-	8-
2010	13,149	61,804	470		0	61,804-	470-
2011	230,915	18,585	8		0	18,585-	8-
2012	66,611	48,189	72	5,100	8	43,089-	65-
2013	70,989	44,098	62		0	44,098-	62-
2014	763,085	35,048	5		0	35,048-	5-
2015	372,061-	67,699	18-		0	67,699-	18
2016	55,604	73,486-	132-		0	73,486	132
2017	226,238	7,271	3		0	7,271-	3-
TOTAL	3,070,009	964,614	31	30,024	1	934,590-	30-
THREE-YEAR MOVING AVERAGES							
92-94	57,297	21,763	38	277	0	21,486-	37-
93-95	46,169	15,747	34	8,000	17	7,747-	17-
94-96	43,748	19,660	45	8,031	18	11,629-	27-
95-97	51,572	32,265	63	8,031	16	24,234-	47-
96-98	29,089	31,889	110	31	0	31,858-	110-
97-99	26,595	29,432	111		0	29,432-	111-
98-00	11,404	9,424	83		0	9,424-	83-
99-01	16,673	4,324	26		0	4,324-	26-
00-02	36,670	4,904	13		0	4,904-	13-
01-03	55,484	8,867	16		0	8,867-	16-
02-04	129,922	21,764	17		0	21,764-	17-

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CALIFORNIA PROPERTY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	185,724	50,023	27		0	50,023-	27-
04-06	192,471	63,066	33		0	63,066-	33-
05-07	139,087	53,144	38		0	53,144-	38-
06-08	97,405	115,241	118		0	115,241-	118-
07-09	303,598	116,418	38		0	116,418-	38-
08-10	274,809	132,054	48		0	132,054-	48-
09-11	317,664	45,703	14		0	45,703-	14-
10-12	103,558	42,859	41	1,700	2	41,159-	40-
11-13	122,838	36,957	30	1,700	1	35,257-	29-
12-14	300,228	42,445	14	1,700	1	40,745-	14-
13-15	154,004	48,948	32		0	48,948-	32-
14-16	148,876	9,754	7		0	9,754-	7-
15-17	30,073-	495	2-		0	495-	2
FIVE-YEAR AVERAGE							
13-17	148,771	16,126	11		0	16,126-	11-

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ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	243,794	257,767	106	20,156	8	237,611-	97-
1993	253,848	261,808	103	7,957	3	253,851-	100-
1994	388,010	279,379	72	4,390	1	274,989-	71-
1995	167,365	234,268	140	2,313	1	231,955-	139-
1996	105,149	118,446	113	5,989	6	112,457-	107-
1997	217,342	278,378	128	27,502	13	250,876-	115-
1998	167,579	270,970	162	7,884	5	263,085-	157-
1999		212,675		2,887		209,788-	
2000	1,101,151	519,697	47		0	519,697-	47-
2001	352,474	409,589	116	6,207	2	403,382-	114-
2002	137,038	241,724	176	2,301	2	239,423-	175-
2003	176,782	187,425	106	6,520	4	180,905-	102-
2004	174,787	268,446	154	2,179	1	266,267-	152-
2005	201,077	456,271	227	16,515	8	439,756-	219-
2006	193,911	431,025	222	1,701	1	429,323-	221-
2007	188,818	283,148	150	11,958	6	271,190-	144-
2008	151,874	265,982	175	3,268	2	262,714-	173-
2009	97,860	263,149	269	9,962	10	253,187-	259-
2010	104,621	174,071	166	2,709	3	171,362-	164-
2011	151,585	337,638	223	5,508	4	332,130-	219-
2012	113,530	238,642	210	5,014	4	233,628-	206-
2013	152,215	1,157,386	760	14,995	10	1,142,391-	751-
2014	204,121	328,138	161	10,608	5	317,529-	156-
2015	17,950	230,676		21,856	122	208,820-	
2016	119,885	334,453	279	9,078	8	325,375-	271-
2017	56,845	129,865	228	9,361	16	120,504-	212-
TOTAL	5,239,612	8,171,015	156	218,819	4	7,952,196-	152-
THREE-YEAR MOVING AVERAGES							
92-94	295,218	266,318	90	10,834	4	255,484-	87-
93-95	269,741	258,485	96	4,887	2	253,598-	94-
94-96	220,175	210,698	96	4,231	2	206,467-	94-
95-97	163,285	210,364	129	11,935	7	198,429-	122-
96-98	163,357	222,598	136	13,792	8	208,806-	128-
97-99	128,307	254,008	198	12,758	10	241,250-	188-
98-00	422,910	334,447	79	3,590	1	330,857-	78-
99-01	484,542	380,653	79	3,031	1	377,622-	78-
00-02	530,221	390,336	74	2,836	1	387,500-	73-
01-03	222,098	279,579	126	5,010	2	274,570-	124-
02-04	162,869	232,531	143	3,667	2	228,865-	141-

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CALIFORNIA PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	184,215	304,047	165	8,405	5	295,643-	160-
04-06	189,925	385,247	203	6,798	4	378,449-	199-
05-07	194,602	390,148	200	10,058	5	380,090-	195-
06-08	178,201	326,718	183	5,642	3	321,076-	180-
07-09	146,184	270,759	185	8,396	6	262,364-	179-
08-10	118,118	234,401	198	5,313	4	229,088-	194-
09-11	118,022	258,286	219	6,060	5	252,227-	214-
10-12	123,245	250,117	203	4,411	4	245,707-	199-
11-13	139,110	577,889	415	8,506	6	569,383-	409-
12-14	156,622	574,722	367	10,206	7	564,516-	360-
13-15	124,762	572,067	459	15,820	13	556,247-	446-
14-16	113,985	297,756	261	13,847	12	283,908-	249-
15-17	64,893	231,665	357	13,432	21	218,233-	336-
FIVE-YEAR AVERAGE							
13-17	110,203	436,104	396	13,180	12	422,924-	384-

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CALIFORNIA PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	174,492	146,550	84	19,234	11	127,315-	73-
1993	240,697	175,525	73	5,918	2	169,607-	70-
1994	316,972	230,424	73	4,880	2	225,544-	71-
1995	134,129	162,291	121	1,970	1	160,321-	120-
1996	89,614	93,210	104	4,390	5	88,820-	99-
1997	135,565	158,058	117	18,522	14	139,536-	103-
1998	105,888	111,358	105	6,225	6	105,133-	99-
1999		70,892		4,948		65,944-	
2000	356,855	81,980	23		0	81,980-	23-
2001	98,619	50,623	51	12,603	13	38,020-	39-
2002	53,678	36,907	69	3,186	6	33,721-	63-
2003	56,804	66,617	117	3,533	6	63,084-	111-
2004	87,670	39,168	45	350	0	38,818-	44-
2005	104,151	131,489	126	8,863	9	122,626-	118-
2006	26,448	76,133	288	1,388	5	74,745-	283-
2007	56,554	40,574	72	2,493	4	38,081-	67-
2008	51,095	33,187	65	1,709	3	31,478-	62-
2009	32,317	43,541	135	6,339	20	37,203-	115-
2010	31,067	37,585	121	3,650	12	33,934-	109-
2011	95,687	55,945	58	7,431	8	48,514-	51-
2012	27,674	29,838	108	2,518	9	27,320-	99-
2013	145,580	135,068	93	16,763	12	118,305-	81-
2014	253,664	20,337	8	2,913	1	17,424-	7-
2015	17,789	33,725	190	419	2	33,306-	187-
2016	17,866	13,048	73	3,096	17	9,953-	56-
2017	53,227	29,447	55	8,306	16	21,141-	40-
TOTAL	2,764,103	2,103,520	76	151,645	5	1,951,874-	71-
THREE-YEAR MOVING AVERAGES							
92-94	244,054	184,166	75	10,010	4	174,156-	71-
93-95	230,599	189,413	82	4,256	2	185,157-	80-
94-96	180,238	161,975	90	3,747	2	158,228-	88-
95-97	119,769	137,853	115	8,294	7	129,559-	108-
96-98	110,356	120,875	110	9,712	9	111,163-	101-
97-99	80,484	113,436	141	9,898	12	103,538-	129-
98-00	154,248	88,076	57	3,724	2	84,352-	55-
99-01	151,825	67,832	45	5,850	4	61,981-	41-
00-02	169,718	56,504	33	5,263	3	51,241-	30-
01-03	69,701	51,382	74	6,441	9	44,942-	64-
02-04	66,051	47,564	72	2,356	4	45,208-	68-

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CALIFORNIA PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	82,875	79,091	95	4,248	5	74,843-	90-
04-06	72,756	82,263	113	3,534	5	78,730-	108-
05-07	62,384	82,732	133	4,248	7	78,484-	126-
06-08	44,699	49,965	112	1,863	4	48,101-	108-
07-09	46,655	39,101	84	3,514	8	35,587-	76-
08-10	38,160	38,104	100	3,899	10	34,205-	90-
09-11	53,024	45,690	86	5,807	11	39,884-	75-
10-12	51,476	41,123	80	4,533	9	36,590-	71-
11-13	89,647	73,617	82	8,904	10	64,713-	72-
12-14	142,306	61,748	43	7,398	5	54,350-	38-
13-15	139,011	63,043	45	6,698	5	56,345-	41-
14-16	96,440	22,370	23	2,142	2	20,228-	21-
15-17	29,627	25,407	86	3,940	13	21,467-	72-
FIVE-YEAR AVERAGE							
13-17	97,625	46,325	47	6,299	6	40,026-	41-

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CALIFORNIA PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	27,089	7,108	26	1,240	5	5,868-	22-
1993	23,207	16,911	73	572	2	16,339-	70-
1994	152,417	24,769	16	739	0	24,030-	16-
1995	10,314	9,717	94	625	6	9,091-	88-
1996	6,840	3,238	47	175	3	3,063-	45-
1997	6,024	4,318	72	114	2	4,204-	70-
1998	44,751	18,661	42	2,538	6	16,123-	36-
1999		1,066				1,066-	
2000	13,419	1,211	9		0	1,211-	9-
2001	6,746	4,516	67		0	4,516-	67-
2002	4,968	6,516	131		0	6,516-	131-
2003	4,267	6,750	158	529	12	6,221-	146-
2004	3,183	5,582	175	430	14	5,152-	162-
2005	16,800	4,901	29	12	0	4,889-	29-
2006	14,101	8,186	58		0	8,186-	58-
2007	19,423	13,155	68	693	4	12,462-	64-
2008	19,984	15,356	77	908	5	14,447-	72-
2009	9,948	7,700	77	529	5	7,171-	72-
2010	7,098	13,363	188		0	13,363-	188-
2011	4,396	5,291	120	116	3	5,175-	118-
2012	16,955	6,269	37	89	1	6,180-	36-
2013	9,256	16,546	179	803	9	15,743-	170-
2014	15,787	7,645	48	45	0	7,600-	48-
2015	58,290	9,233	16	3,220	6	6,013-	10-
2016	1,861-	8,365	450-	429	23-	7,935-	426
2017	9,657	8,697	90		0	8,697-	90-
TOTAL	503,060	235,068	47	13,807	3	221,261-	44-
THREE-YEAR MOVING AVERAGES							
92-94	67,571	16,262	24	850	1	15,412-	23-
93-95	61,979	17,132	28	645	1	16,486-	27-
94-96	56,524	12,575	22	513	1	12,061-	21-
95-97	7,726	5,758	75	305	4	5,453-	71-
96-98	19,205	8,739	46	942	5	7,797-	41-
97-99	16,925	8,015	47	884	5	7,131-	42-
98-00	19,390	6,979	36	846	4	6,133-	32-
99-01	6,722	2,264	34		0	2,264-	34-
00-02	8,378	4,081	49		0	4,081-	49-
01-03	5,327	5,927	111	176	3	5,751-	108-
02-04	4,140	6,283	152	320	8	5,963-	144-

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	8,083	5,744	71	324	4	5,421-	67-
04-06	11,361	6,223	55	147	1	6,075-	53-
05-07	16,775	8,747	52	235	1	8,512-	51-
06-08	17,836	12,232	69	534	3	11,698-	66-
07-09	16,452	12,070	73	710	4	11,360-	69-
08-10	12,343	12,140	98	479	4	11,661-	94-
09-11	7,147	8,785	123	215	3	8,570-	120-
10-12	9,483	8,308	88	68	1	8,239-	87-
11-13	10,202	9,369	92	336	3	9,033-	89-
12-14	13,999	10,153	73	312	2	9,841-	70-
13-15	27,778	11,141	40	1,356	5	9,785-	35-
14-16	24,072	8,414	35	1,231	5	7,183-	30-
15-17	22,029	8,765	40	1,216	6	7,548-	34-
FIVE-YEAR AVERAGE							
13-17	18,226	10,097	55	899	5	9,198-	50-

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	129,006	9,404	7	1,463	1	7,941-	6-
1993	37,951	14,491	38	545	1	13,946-	37-
1994	302,380	16,067	5	320	0	15,746-	5-
1995	9,377	10,728	114	205	2	10,523-	112-
1996	17,507	16,446	94	1,216	7	15,230-	87-
1997	5,933	6,956	117	303	5	6,653-	112-
1998	19,016	13,071	69	1,025	5	12,046-	63-
1999		355				355-	
2000	25,785	301	1		0	301-	1-
2001	12,675	675	5		0	675-	5-
2002	5,988	11,365	190		0	11,365-	190-
2003	2,307	3,398	147		0	3,398-	147-
2004	15,598	19,570	125	1,568	10	18,002-	115-
2005	34,179	55,777	163	2,112	6	53,665-	157-
2006	9,679	11,672	121		0	11,672-	121-
2007	32,903	18,375	56	754	2	17,621-	54-
2008	34,754	14,907	43	1,645	5	13,261-	38-
2009	15,329	13,144	86	436	3	12,708-	83-
2010	14,402	8,083	56		0	8,083-	56-
2011	22,925	11,323	49		0	11,323-	49-
2012	51,054	16,821	33	187	0	16,633-	33-
2013	13,110	32,411	247	507	4	31,905-	243-
2014	130,903	30,643	23	1,325	1	29,318-	22-
2015	32,407-	2,525	8-		0	2,525-	8
2016	27,767	41,465	149	4,584	17	36,881-	133-
2017	22,640	18,500	82		0	18,500-	82-
TOTAL	960,761	398,472	41	18,195	2	380,277-	40-
THREE-YEAR MOVING AVERAGES							
92-94	156,446	13,320	9	776	0	12,544-	8-
93-95	116,570	13,762	12	357	0	13,405-	11-
94-96	109,755	14,413	13	580	1	13,833-	13-
95-97	10,939	11,376	104	575	5	10,802-	99-
96-98	14,152	12,158	86	848	6	11,310-	80-
97-99	8,316	6,794	82	443	5	6,351-	76-
98-00	14,934	4,576	31	342	2	4,234-	28-
99-01	12,820	444	3		0	444-	3-
00-02	14,816	4,114	28		0	4,114-	28-
01-03	6,990	5,146	74		0	5,146-	74-
02-04	7,964	11,444	144	523	7	10,922-	137-

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	17,361	26,248	151	1,227	7	25,022-	144-
04-06	19,819	29,006	146	1,227	6	27,779-	140-
05-07	25,587	28,608	112	955	4	27,653-	108-
06-08	25,779	14,985	58	800	3	14,185-	55-
07-09	27,662	15,475	56	945	3	14,530-	53-
08-10	21,495	12,044	56	694	3	11,351-	53-
09-11	17,552	10,850	62	145	1	10,705-	61-
10-12	29,460	12,076	41	62	0	12,013-	41-
11-13	29,030	20,185	70	231	1	19,954-	69-
12-14	65,022	26,625	41	673	1	25,952-	40-
13-15	37,202	21,860	59	611	2	21,249-	57-
14-16	42,087	24,878	59	1,970	5	22,908-	54-
15-17	6,000	20,830	347	1,528	25	19,302-	322-
FIVE-YEAR AVERAGE							
13-17	32,402	25,109	77	1,283	4	23,826-	74-

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ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	185,393	88,465	48	46,579	25	41,886-	23-
1993	57,688	336,932	584	8,398	15	328,534-	570-
1994	204,145	83,949-	41-	2,367	1	86,316	42
1995	88,277	88,552	100	1,163	1	87,388-	99-
1996	64,656	43,515	67	1,888	3	41,627-	64-
1997	46,746	49,662	106	1,163	2	48,498-	104-
1998	46,217	50,104	108	2,740	6	47,363-	102-
1999		5,358		1,501-		6,859-	
2000	339,459	4,198	1	19,490-	6-	23,689-	7-
2001	277,044	4,188	2	2,651-	1-	6,839-	2-
2002	137,552	92,568	67	8,336	6	84,231-	61-
2003	231,199	105,958	46	19,347	8	86,611-	37-
2004	140,495	156,110	111	88,197	63	67,913-	48-
2005	289,508	152,723	53	50,528	17	102,195-	35-
2006	195,321	178,162	91	56,556	29	121,606-	62-
2007	242,812	149,286	61	26,445	11	122,842-	51-
2008	313,313	197,323	63	40,276	13	157,047-	50-
2009	245,309	144,060	59	28,647	12	115,413-	47-
2010	187,307	113,173	60	7,707	4	105,466-	56-
2011	222,552	164,095	74	1,610	1	162,485-	73-
2012	215,331	115,068	53	25,393	12	89,675-	42-
2013	270,212	208,174	77	58,825	22	149,349-	55-
2014	311,573	146,438	47	42,277	14	104,161-	33-
2015	249,399	121,623	49	5,489	2	116,135-	47-
2016	255,764	110,041	43	15,846	6	94,196-	37-
2017	236,728	99,956	42	7,355	3	92,601-	39-
TOTAL	5,054,003	2,841,785	56	523,493	10	2,318,292-	46-
THREE-YEAR MOVING AVERAGES							
92-94	149,075	113,816	76	19,115	13	94,701-	64-
93-95	116,703	113,845	98	3,976	3	109,869-	94-
94-96	119,026	16,039	13	1,806	2	14,233-	12-
95-97	66,560	60,576	91	1,405	2	59,171-	89-
96-98	52,540	47,760	91	1,931	4	45,830-	87-
97-99	30,988	35,041	113	801	3	34,240-	110-
98-00	128,559	19,887	15	6,084-	5-	25,970-	20-
99-01	205,501	4,581	2	7,881-	4-	12,462-	6-
00-02	251,352	33,651	13	4,602-	2-	38,253-	15-
01-03	215,265	67,571	31	8,344	4	59,227-	28-
02-04	169,749	118,212	70	38,627	23	79,585-	47-

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ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	220,401	138,264	63	52,691	24	85,573-	39-
04-06	208,442	162,332	78	65,094	31	97,238-	47-
05-07	242,547	160,057	66	44,510	18	115,548-	48-
06-08	250,482	174,924	70	41,092	16	133,832-	53-
07-09	267,145	163,557	61	31,789	12	131,767-	49-
08-10	248,643	151,519	61	25,544	10	125,975-	51-
09-11	218,390	140,443	64	12,655	6	127,788-	59-
10-12	208,397	130,779	63	11,570	6	119,209-	57-
11-13	236,032	162,445	69	28,609	12	133,836-	57-
12-14	265,705	156,560	59	42,165	16	114,395-	43-
13-15	277,061	158,745	57	35,530	13	123,215-	44-
14-16	272,246	126,034	46	21,204	8	104,831-	39-
15-17	247,297	110,540	45	9,563	4	100,977-	41-
FIVE-YEAR AVERAGE							
13-17	264,735	137,247	52	25,958	10	111,288-	42-

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ACCOUNT 369.1 OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	50,543	618	1		0	618-	1-
2001	3,000		0		0		0
2002	117	1,792		14	12	1,778-	
2003	1,443	3,745	260	4	0	3,741-	259-
2004	1,907	1,815	95	529	28	1,285-	67-
2005	123	1,031	838	2	1	1,029-	837-
2006	11,354	4,264	38	3	0	4,261-	38-
2007	2,219	6,581	297	1,298	58	5,283-	238-
2008	25,681	11,210	44	575	2	10,635-	41-
2009	14,554	15,319	105	1,803	12	13,516-	93-
2010	21,708	8,174	38	1,142	5	7,032-	32-
2011	19,187	11,878	62	541	3	11,337-	59-
2012	16,369	11,419	70	704	4	10,716-	65-
2013	11,997	8,565	71	946	8	7,619-	64-
2014	13,713	12,701	93	1,075	8	11,626-	85-
2015	13,620	9,099	67	2,169	16	6,930-	51-
2016	10,419	11,531	111	2,466	24	9,065-	87-
2017	11,236	5,916	53	1,053	9	4,863-	43-
TOTAL	229,188	125,657	55	14,323	6	111,334-	49-
THREE-YEAR MOVING AVERAGES							
00-02	17,887	803	4	5	0	798-	4-
01-03	1,520	1,846	121	6	0	1,840-	121-
02-04	1,156	2,450	212	182	16	2,268-	196-
03-05	1,158	2,197	190	178	15	2,019-	174-
04-06	4,461	2,370	53	178	4	2,192-	49-
05-07	4,565	3,959	87	434	10	3,524-	77-
06-08	13,084	7,352	56	625	5	6,726-	51-
07-09	14,151	11,037	78	1,225	9	9,811-	69-
08-10	20,647	11,568	56	1,173	6	10,394-	50-
09-11	18,483	11,790	64	1,162	6	10,628-	58-
10-12	19,088	10,490	55	796	4	9,695-	51-
11-13	15,851	10,621	67	730	5	9,891-	62-
12-14	14,026	10,895	78	908	6	9,987-	71-
13-15	13,110	10,121	77	1,396	11	8,725-	67-

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CALIFORNIA PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	12,584	11,110	88	1,903	15	9,207-	73-
15-17	11,758	8,849	75	1,896	16	6,953-	59-
FIVE-YEAR AVERAGE							
13-17	12,197	9,562	78	1,542	13	8,021-	66-

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CALIFORNIA PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	24,310	327	1		0	327-	1-
2001	1,784		0		0		0
2002	1,830	2,073	113		0	2,073-	113-
2003	6,525	3,830	59	738	11	3,092-	47-
2004	2,797	7,320	262	86	3	7,234-	259-
2005	3,989	4,361	109	24	1	4,337-	109-
2006	7,066	5,546	78		0	5,546-	78-
2007	4,339	3,676	85	178	4	3,498-	81-
2008	17,780	6,105	34		0	6,105-	34-
2009	16,083	14,656	91	705	4	13,952-	87-
2010	8,215	8,197	100	59	1	8,138-	99-
2011	6,905	9,215	133		0	9,215-	133-
2012	19,065	10,746	56	7,933	42	2,812-	15-
2013	7,756	5,535	71		0	5,535-	71-
2014	8,092	5,875	73	2,894	36	2,981-	37-
2015	8,715	4,613	53		0	4,613-	53-
2016	12,378	7,859	63	660	5	7,199-	58-
2017	10,816	3,447	32	42	0	3,405-	31-
TOTAL	168,444	103,381	61	13,319	8	90,062-	53-
THREE-YEAR MOVING AVERAGES							
00-02	9,308	800	9		0	800-	9-
01-03	3,380	1,967	58	246	7	1,722-	51-
02-04	3,717	4,408	119	275	7	4,133-	111-
03-05	4,437	5,170	117	283	6	4,888-	110-
04-06	4,617	5,743	124	37	1	5,706-	124-
05-07	5,131	4,528	88	67	1	4,460-	87-
06-08	9,728	5,109	53	59	1	5,050-	52-
07-09	12,734	8,146	64	294	2	7,852-	62-
08-10	14,026	9,653	69	255	2	9,398-	67-
09-11	10,401	10,690	103	255	2	10,435-	100-
10-12	11,395	9,386	82	2,664	23	6,722-	59-
11-13	11,242	8,498	76	2,644	24	5,854-	52-
12-14	11,638	7,385	63	3,609	31	3,776-	32-
13-15	8,188	5,341	65	965	12	4,376-	53-

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CALIFORNIA PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	9,728	6,116	63	1,185	12	4,931-	51-
15-17	10,637	5,306	50	234	2	5,072-	48-
FIVE-YEAR AVERAGE							
13-17	9,551	5,466	57	719	8	4,747-	50-

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ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	13,699	10,963	80	1,787	13	9,176-	67-
1993	12,656	20,514	162	608	5	19,906-	157-
1994	5,345	3,276	61	94	2	3,182-	60-
1995	2,535	3,834	151	39	2	3,795-	150-
1996	344	432	126	24	7	408-	119-
1997	320	175	55	4	1	171-	54-
1998	214	102	48	6	3	96-	45-
1999							
2000	7,646	2,845	37		0	2,845-	37-
2001	3,240	581	18		0	581-	18-
2002	1,383	503	36		0	503-	36-
2003	1,962	405	21		0	405-	21-
2004	671	2,048	305		0	2,048-	305-
2005	1,258	2,396	190		0	2,396-	190-
2006	964	859	89		0	859-	89-
2007	1,826	1,271	70		0	1,271-	70-
2008	1,089	972	89		0	972-	89-
2009	399	854	214	254	64	600-	150-
2010	579	1,625	280		0	1,625-	280-
2011	1,034	2,094	203		0	2,094-	203-
2012	576	986	171		0	986-	171-
2013	294	790	269		0	790-	269-
2014	316	316	100		0	316-	100-
2015	799	295	37		0	295-	37-
2016	1,952	1,590	81		0	1,590-	81-
2017	3,044	3,444	113		0	3,444-	113-
TOTAL	64,145	63,168	98	2,815	4	60,353-	94-
THREE-YEAR MOVING AVERAGES							
92-94	10,567	11,584	110	830	8	10,755-	102-
93-95	6,845	9,208	135	247	4	8,961-	131-
94-96	2,741	2,514	92	52	2	2,462-	90-
95-97	1,066	1,480	139	22	2	1,458-	137-
96-98	292	236	81	11	4	225-	77-
97-99	178	92	52	3	2	89-	50-
98-00	2,620	982	37	2	0	980-	37-
99-01	3,629	1,142	31		0	1,142-	31-
00-02	4,090	1,310	32		0	1,310-	32-
01-03	2,195	497	23		0	497-	23-
02-04	1,338	985	74		0	985-	74-

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CALIFORNIA PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	1,297	1,616	125		0	1,616-	125-
04-06	964	1,768	183		0	1,768-	183-
05-07	1,349	1,509	112		0	1,509-	112-
06-08	1,293	1,034	80		0	1,034-	80-
07-09	1,105	1,032	93	85	8	948-	86-
08-10	689	1,150	167	85	12	1,065-	155-
09-11	671	1,524	227	85	13	1,440-	215-
10-12	730	1,568	215		0	1,568-	215-
11-13	635	1,290	203		0	1,290-	203-
12-14	395	697	176		0	697-	176-
13-15	470	467	99		0	467-	99-
14-16	1,022	734	72		0	734-	72-
15-17	1,932	1,776	92		0	1,776-	92-
FIVE-YEAR AVERAGE							
13-17	1,281	1,287	100		0	1,287-	100-

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CALIFORNIA PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	88-	1,820		674	767-	1,146-	
1993	14,079	1,301	9	38	0	1,263-	9-
1994	147	41	28	9	6	32-	21-
1995	1,681	3,045	181	42	2	3,004-	179-
1996	938	1,005	107	42	4	963-	103-
1997	3,791	4,024	106	68	2	3,956-	104-
1998	2,198	3,540	161	73	3	3,467-	158-
1999							
2000	9,378	4,260	45		0	4,260-	45-
2001	1,699	275	16		0	275-	16-
2002	3,136	1,259	40		0	1,259-	40-
2003	2,280	3,539	155		0	3,539-	155-
2004	4,824	3,989	83		0	3,989-	83-
2005	921	56	6		0	56-	6-
2006	1,723	11,043	641	1,833	106	9,210-	535-
2007	24,004	1,891	8	59	0	1,832-	8-
2008	4,941	1,837	37		0	1,837-	37-
2009	1,162	1,557	134	99	8	1,458-	125-
2010	364	914	251		0	914-	251-
2011	599	1,142	191		0	1,142-	191-
2012	4,983	1,028	21		0	1,028-	21-
2013	8,389	3,995	48		0	3,995-	48-
2014	7,728	3,013	39		0	3,013-	39-
2015	5,623	1,682	30		0	1,682-	30-
2016	7,316	4,913	67		0	4,913-	67-
2017	3,974	2,036	51		0	2,036-	51-
TOTAL	115,791	63,203	55	2,936	3	60,268-	52-
THREE-YEAR MOVING AVERAGES							
92-94	4,713	1,054	22	240	5	813-	17-
93-95	5,303	1,462	28	30	1	1,433-	27-
94-96	922	1,364	148	31	3	1,333-	145-
95-97	2,137	2,691	126	50	2	2,641-	124-
96-98	2,309	2,856	124	61	3	2,795-	121-
97-99	1,996	2,521	126	47	2	2,474-	124-
98-00	3,859	2,600	67	24	1	2,576-	67-
99-01	3,692	1,512	41		0	1,512-	41-
00-02	4,738	1,931	41		0	1,931-	41-
01-03	2,372	1,691	71		0	1,691-	71-
02-04	3,413	2,929	86		0	2,929-	86-

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	2,675	2,528	94		0	2,528-	94-
04-06	2,489	5,029	202	611	25	4,418-	177-
05-07	8,883	4,330	49	631	7	3,700-	42-
06-08	10,222	4,924	48	631	6	4,293-	42-
07-09	10,036	1,762	18	52	1	1,709-	17-
08-10	2,156	1,436	67	33	2	1,403-	65-
09-11	709	1,204	170	33	5	1,171-	165-
10-12	1,982	1,028	52		0	1,028-	52-
11-13	4,657	2,055	44		0	2,055-	44-
12-14	7,033	2,678	38		0	2,678-	38-
13-15	7,247	2,896	40		0	2,896-	40-
14-16	6,889	3,202	46		0	3,202-	46-
15-17	5,638	2,877	51		0	2,877-	51-
FIVE-YEAR AVERAGE							
13-17	6,606	3,128	47		0	3,128-	47-

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1997	6,110	491	8		0	491-	8-
1998							
1999							
2000							
2001							
2002							
2003	18,136		0		0		0
2004	15,998	3,831	24		0	3,831-	24-
2005		51,923				51,923-	
2006	12,614	1,512	12		0	1,512-	12-
2007							
2008	7,058	8,000	113	4,850	69	3,150-	45-
2009	19,253	380	2		0	380-	2-
2010	4,187	3,077	73		0	3,077-	73-
2011	1,041	110	11		0	110-	11-
2012	22,376	621	3		0	621-	3-
2013	83,396	26,844	32		0	26,844-	32-
2014	7,882	7,191	91		0	7,191-	91-
2015	11,640	728	6		0	728-	6-
2016	2,067	323	16		0	323-	16-
2017	9,189	2,618	28		0	2,618-	28-
TOTAL	220,947	107,649	49	4,850	2	102,799-	47-
THREE-YEAR MOVING AVERAGES							
97-99	2,037	164	8		0	164-	8-
98-00							
99-01							
00-02							
01-03	6,045		0		0		0
02-04	11,378	1,277	11		0	1,277-	11-
03-05	11,378	18,585	163		0	18,585-	163-
04-06	9,538	19,089	200		0	19,089-	200-
05-07	4,205	17,812	424		0	17,812-	424-
06-08	6,557	3,171	48	1,617	25	1,554-	24-
07-09	8,770	2,793	32	1,617	18	1,177-	13-
08-10	10,166	3,819	38	1,617	16	2,202-	22-
09-11	8,160	1,189	15		0	1,189-	15-
10-12	9,201	1,269	14		0	1,269-	14-
11-13	35,604	9,191	26		0	9,191-	26-
12-14	37,884	11,552	30		0	11,552-	30-

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	34,306	11,588	34		0	11,588-	34-
14-16	7,196	2,748	38		0	2,748-	38-
15-17	7,632	1,223	16		0	1,223-	16-
FIVE-YEAR AVERAGE							
13-17	22,835	7,541	33		0	7,541-	33-

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	588		0	63	11	63	11
2000				3,100		3,100	
2001	33,933		0	3,859	11	3,859	11
2002	21,790		0	10,668	49	10,668	49
2003	18,560		0		0		0
2004	65,094		0	8,856	14	8,856	14
2005	24,170		0	8,042	33	8,042	33
2006	12,990		0	482	4	482	4
2007	19,035		0	3,871	20	3,871	20
2008				40		40	
2009	70,598		0	4,213	6	4,213	6
2010	14,230		0	1,150	8	1,150	8
2011				663-		663-	
2012	30,411		0	230-	1-	230-	1-
2013	112,622		0	9,333	8	9,333	8
2014							
2015	25,863		0	1,392	5	1,392	5
2016							
2017							
TOTAL	449,884		0	54,174	12	54,174	12
THREE-YEAR MOVING AVERAGES							
99-01	11,507		0	2,341	20	2,341	20
00-02	18,574		0	5,876	32	5,876	32
01-03	24,761		0	4,842	20	4,842	20
02-04	35,148		0	6,508	19	6,508	19
03-05	35,941		0	5,633	16	5,633	16
04-06	34,084		0	5,793	17	5,793	17
05-07	18,732		0	4,131	22	4,131	22
06-08	10,675		0	1,464	14	1,464	14
07-09	29,878		0	2,708	9	2,708	9
08-10	28,276		0	1,801	6	1,801	6
09-11	28,276		0	1,567	6	1,567	6
10-12	14,881		0	85	1	85	1
11-13	47,678		0	2,813	6	2,813	6
12-14	47,678		0	3,034	6	3,034	6
13-15	46,162		0	3,575	8	3,575	8

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	8,621		0	464	5	464	5
15-17	8,621		0	464	5	464	5
FIVE-YEAR AVERAGE							
13-17	27,697		0	2,145	8	2,145	8

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	16,832		0	1,804	11	1,804	11
2000							
2001	30,181		0	3,432	11	3,432	11
2002	24,347		0	4,717	19	4,717	19
2003				378		378	
2004	64,494		0	5,937	9	5,937	9
2005				3,147		3,147	
2006							
2007	26,759		0	3,178	12	3,178	12
2008							
2009							
2010				45-		45-	
2011				169-		169-	
2012				274-		274-	
2013	51,502		0	1,150	2	1,150	2
2014				256-		256-	
2015							
2016							
2017							
TOTAL	214,114		0	22,999	11	22,999	11
THREE-YEAR MOVING AVERAGES							
99-01	15,671		0	1,745	11	1,745	11
00-02	18,176		0	2,716	15	2,716	15
01-03	18,176		0	2,842	16	2,842	16
02-04	29,614		0	3,677	12	3,677	12
03-05	21,498		0	3,154	15	3,154	15
04-06	21,498		0	3,028	14	3,028	14
05-07	8,920		0	2,108	24	2,108	24
06-08	8,920		0	1,059	12	1,059	12
07-09	8,920		0	1,059	12	1,059	12
08-10				15-		15-	
09-11				71-		71-	
10-12				163-		163-	
11-13	17,167		0	236	1	236	1
12-14	17,167		0	207	1	207	1
13-15	17,167		0	298	2	298	2

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16				85-		85-	
15-17							
FIVE-YEAR AVERAGE							
13-17	10,300		0	179	2	179	2

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	7,408		0		0		0
2000							
2001	2,634		0		0		0
2002				954		954	
2003	18,988		0		0		0
2004							
2005							
2006	818		0	530	65	530	65
2007							
2008	2,840		0	1,938	68	1,938	68
2009							
2010	14,402		0	3,015	21	3,015	21
2011							
2012				3,372-		3,372-	
2013	20,701		0	1,775	9	1,775	9
2014	723		0	225	31	225	31
2015							
2016							
2017							
TOTAL	68,514		0	5,064	7	5,064	7
THREE-YEAR MOVING AVERAGES							
99-01	3,347		0		0		0
00-02	878		0	318	36	318	36
01-03	7,207		0	318	4	318	4
02-04	6,329		0	318	5	318	5
03-05	6,329		0		0		0
04-06	273		0	177	65	177	65
05-07	273		0	177	65	177	65
06-08	1,219		0	822	67	822	67
07-09	947		0	646	68	646	68
08-10	5,747		0	1,651	29	1,651	29
09-11	4,801		0	1,005	21	1,005	21
10-12	4,801		0	119-	2-	119-	2-
11-13	6,900		0	532-	8-	532-	8-
12-14	7,141		0	457-	6-	457-	6-
13-15	7,141		0	667	9	667	9

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CALIFORNIA PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
14-16	241		0	75	31	75	31
15-17							
FIVE-YEAR AVERAGE							
13-17	4,285		0	400	9	400	9

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	50,143		0	11,019	22	11,019	22
2001	100,745		0	34,370	34	34,370	34
2002	98,967		0	15,431	16	15,431	16
2003	181,192		0	9,150	5	9,150	5
2004				4,764		4,764	
2005							
2006							
2007							
2008	169,722		0	21,834	13	21,834	13
2009	268,233		0	27,516	10	27,516	10
2010				299-		299-	
2011	81,169		0	6,571	8	6,571	8
2012	79,032		0	7,878	10	7,878	10
2013							
2014							
2015				60-		60-	
2016							
2017							
TOTAL	1,029,205		0	138,173	13	138,173	13
THREE-YEAR MOVING AVERAGES							
00-02	83,285		0	20,273	24	20,273	24
01-03	126,968		0	19,650	15	19,650	15
02-04	93,387		0	9,782	10	9,782	10
03-05	60,397		0	4,638	8	4,638	8
04-06				1,588		1,588	
05-07							
06-08	56,574		0	7,278	13	7,278	13
07-09	145,985		0	16,450	11	16,450	11
08-10	145,985		0	16,350	11	16,350	11
09-11	116,467		0	11,263	10	11,263	10
10-12	53,401		0	4,717	9	4,717	9
11-13	53,401		0	4,816	9	4,816	9
12-14	26,344		0	2,626	10	2,626	10
13-15				20-		20-	

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
14-16					20-		20-
15-17					20-		20-
FIVE-YEAR AVERAGE							
13-17					12-		12-

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1997	64,600		0	9,691	15	9,691	15
1998							
1999	132,631		0	42,635	32	42,635	32
2000	69,603		0	15,295	22	15,295	22
2001							
2002	261,707		0	26,120	10	26,120	10
2003	1,167		0		0		0
2004	143,252		0	18,978	13	18,978	13
2005							
2006	209,187		0	29,684	14	29,684	14
2007	498,220		0	45,468	9	45,468	9
2008	326,219		0	21,676	7	21,676	7
2009	79,508		0	27,828	35	27,828	35
2010	135,143		0	19,275	14	19,275	14
2011				18,751		18,751	
2012	239,757		0	52,604	22	52,604	22
2013				3,548-		3,548-	
2014							
2015							
2016							
2017							
TOTAL	2,160,994		0	324,456	15	324,456	15
THREE-YEAR MOVING AVERAGES							
97-99	65,744		0	17,442	27	17,442	27
98-00	67,411		0	19,310	29	19,310	29
99-01	67,411		0	19,310	29	19,310	29
00-02	110,436		0	13,805	13	13,805	13
01-03	87,625		0	8,707	10	8,707	10
02-04	135,375		0	15,033	11	15,033	11
03-05	48,140		0	6,326	13	6,326	13
04-06	117,479		0	16,221	14	16,221	14
05-07	235,802		0	25,051	11	25,051	11
06-08	344,542		0	32,276	9	32,276	9
07-09	301,316		0	31,657	11	31,657	11
08-10	180,290		0	22,926	13	22,926	13
09-11	71,550		0	21,951	31	21,951	31
10-12	124,967		0	30,210	24	30,210	24
11-13	79,919		0	22,602	28	22,602	28
12-14	79,919		0	16,352	20	16,352	20

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CALIFORNIA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
13-15				1,183-		1,183-	
14-16							
15-17							
FIVE-YEAR AVERAGE							
13-17				710-		710-	

UTAH PROPERTY

PACIFICORP
UTAH PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	11,070	537	5	734-	7-	1,272-	11-
1993	8,482		0		0		0
1994	6,832		0		0		0
1995	4,472	942	21		0	942-	21-
1996							
1997	12,923	1,301	10		0	1,301-	10-
1998	14		0		0		0
1999							
2000	11,559		0		0		0
2001	45,060		0		0		0
2002	78,769	143	0		0	143-	0
2003	14,608		0		0		0
2004	23,954		0		0		0
2005	121,282		0		0		0
2006	21,495	2,389	11		0	2,389-	11-
2007	23,576	1,126	5		0	1,126-	5-
2008	24,665	4,478	18		0	4,478-	18-
2009	32,987	1,570	5		0	1,570-	5-
2010	553,664	2,198	0		0	2,198-	0
2011	79,024	6,676	8		0	6,676-	8-
2012	59,008	62,427	106		0	62,427-	106-
2013	115,094	61,968	54		0	61,968-	54-
2014	241,892	14,520	6		0	14,520-	6-
2015	5,243		0		0		0
2016	73,210	879	1	794	1	85-	0
2017	55,725	1,182	2		0	1,182-	2-
TOTAL	1,624,610	162,338	10	59	0	162,279-	10-
THREE-YEAR MOVING AVERAGES							
92-94	8,795	179	2	245-	3-	424-	5-
93-95	6,595	314	5		0	314-	5-
94-96	3,768	314	8		0	314-	8-
95-97	5,798	748	13		0	748-	13-
96-98	4,312	434	10		0	434-	10-
97-99	4,312	434	10		0	434-	10-
98-00	3,858		0		0		0
99-01	18,873		0		0		0
00-02	45,129	48	0		0	48-	0
01-03	46,146	48	0		0	48-	0
02-04	39,111	48	0		0	48-	0

PACIFICORP
UTAH PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	53,282		0		0		0
04-06	55,577	796	1		0	796-	1-
05-07	55,451	1,172	2		0	1,172-	2-
06-08	23,245	2,665	11		0	2,665-	11-
07-09	27,076	2,392	9		0	2,392-	9-
08-10	203,772	2,749	1		0	2,749-	1-
09-11	221,892	3,482	2		0	3,482-	2-
10-12	230,566	23,767	10		0	23,767-	10-
11-13	84,375	43,691	52		0	43,691-	52-
12-14	138,665	46,305	33		0	46,305-	33-
13-15	120,743	25,496	21		0	25,496-	21-
14-16	106,782	5,133	5	265	0	4,868-	5-
15-17	44,726	687	2	265	1	422-	1-
FIVE-YEAR AVERAGE							
13-17	98,233	15,710	16	159	0	15,551-	16-

PACIFICORP
UTAH PROPERTY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	597,182	85,106	14	6,880	1	78,227-	13-
1993	315,755	39,031	12	123-	0	39,153-	12-
1994	728,680	147,847	20	2,058	0	145,789-	20-
1995	997,397	128,918	13	9,078	1	119,839-	12-
1996	1,471,518	111,810	8	11,784	1	100,026-	7-
1997	744,750	100,409	13	84,109	11	16,300-	2-
1998	862,725	122,161	14	45,393	5	76,767-	9-
1999	174,393	64,395	37	149,642	86	85,247	49
2000	1,826,194	112,232	6	241,784	13	129,552	7
2001	3,319,194	244,650	7	135,233	4	109,417-	3-
2002	3,330,348	504,557	15	154,112	5	350,445-	11-
2003	1,260,550	158,885	13		0	158,885-	13-
2004	4,025,497	549,525	14		0	549,525-	14-
2005	4,822,794	671,015	14		0	671,015-	14-
2006	1,709,907	445,948	26	20,800	1	425,148-	25-
2007	1,432,758	270,791	19		0	270,791-	19-
2008	1,320,331	516,389	39	54,040	4	462,349-	35-
2009	1,559,887	712,452	46		0	712,452-	46-
2010	2,260,836	941,708	42	4,726	0	936,982-	41-
2011	8,367,000	210,751	3	7,147	0	203,604-	2-
2012	1,777,664	523,559	29	507,271	29	16,288-	1-
2013	2,183,960	383,660	18	3,617	0	380,043-	17-
2014	3,478,569	693,635	20		0	693,635-	20-
2015	1,541,890	259,987	17	85	0	259,902-	17-
2016	1,486,108	271,873	18	53,687	4	218,186-	15-
2017	1,057,045	289,208	27	75,236	7	213,972-	20-
TOTAL	52,652,934	8,560,502	16	1,566,559	3	6,993,943-	13-
THREE-YEAR MOVING AVERAGES							
92-94	547,206	90,661	17	2,938	1	87,723-	16-
93-95	680,611	105,265	15	3,671	1	101,594-	15-
94-96	1,065,865	129,525	12	7,640	1	121,885-	11-
95-97	1,071,222	113,712	11	34,990	3	78,722-	7-
96-98	1,026,331	111,460	11	47,095	5	64,365-	6-
97-99	593,956	95,655	16	93,048	16	2,607-	0
98-00	954,437	99,596	10	145,607	15	46,011	5
99-01	1,773,261	140,426	8	175,553	10	35,127	2
00-02	2,825,246	287,146	10	177,043	6	110,103-	4-
01-03	2,636,698	302,697	11	96,448	4	206,249-	8-
02-04	2,872,132	404,322	14	51,371	2	352,951-	12-

PACIFICORP
UTAH PROPERTY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	3,369,614	459,808	14		0	459,808-	14-
04-06	3,519,399	555,496	16	6,933	0	548,563-	16-
05-07	2,655,153	462,585	17	6,933	0	455,651-	17-
06-08	1,487,665	411,043	28	24,947	2	386,096-	26-
07-09	1,437,659	499,877	35	18,013	1	481,864-	34-
08-10	1,713,684	723,516	42	19,589	1	703,928-	41-
09-11	4,062,574	621,637	15	3,958	0	617,679-	15-
10-12	4,135,167	558,673	14	173,048	4	385,625-	9-
11-13	4,109,541	372,657	9	172,678	4	199,978-	5-
12-14	2,480,064	533,618	22	170,296	7	363,322-	15-
13-15	2,401,473	445,761	19	1,234	0	444,527-	19-
14-16	2,168,856	408,498	19	17,924	1	390,574-	18-
15-17	1,361,681	273,689	20	43,003	3	230,687-	17-
FIVE-YEAR AVERAGE							
13-17	1,949,514	379,673	19	26,525	1	353,148-	18-

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UTAH PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	885,960	2,766,490	312	73,610	8	2,692,881-	304-
1993	788,218	2,747,202	349	83,878	11	2,663,324-	338-
1994	561,146	5,086,170	906	67,882	12	5,018,288-	894-
1995	1,498,330	3,824,345	255	67,798	5	3,756,546-	251-
1996	1,849,468	3,176,913	172	101,178	5	3,075,735-	166-
1997	1,667,623	2,133,298	128	122,347	7	2,010,951-	121-
1998	2,634,092	1,929,197	73	97,990	4	1,831,207-	70-
1999		1,724,912		40,383		1,684,529-	
2000	3,821,821	2,935,151	77	78,896	2	2,856,255-	75-
2001	2,876,988	3,107,386	108	91,080	3	3,016,306-	105-
2002	2,208,602	2,382,926	108	64,407	3	2,318,519-	105-
2003	2,763,199	3,672,433	133	722,114	26	2,950,320-	107-
2004	2,795,102	2,048,139	73	588,867	21	1,459,272-	52-
2005	2,571,361	3,524,072	137	647,648	25	2,876,424-	112-
2006	2,287,800	2,882,292	126	411,257	18	2,471,035-	108-
2007	2,781,029	5,406,257	194	837,245	30	4,569,012-	164-
2008	2,926,191	4,631,127	158	699,876	24	3,931,251-	134-
2009	2,620,732	3,511,211	134	714,257	27	2,796,954-	107-
2010	2,263,911	2,560,832	113	1,285,648	57	1,275,184-	56-
2011	2,428,345	3,465,366	143	875,710	36	2,589,655-	107-
2012	1,809,221	2,216,093	122	489,443	27	1,726,650-	95-
2013	1,410,879	1,975,286	140	408,905	29	1,566,381-	111-
2014	2,038,260	2,097,036	103	523,558	26	1,573,478-	77-
2015	2,152,478	2,911,825	135	531,997	25	2,379,828-	111-
2016	2,651,187	2,369,085	89	584,490	22	1,784,595-	67-
2017	2,495,583	2,547,504	102	825,316	33	1,722,187-	69-
TOTAL	54,787,525	77,632,549	142	11,035,781	20	66,596,768-	122-
THREE-YEAR MOVING AVERAGES							
92-94	745,108	3,533,288	474	75,123	10	3,458,164-	464-
93-95	949,231	3,885,906	409	73,186	8	3,812,720-	402-
94-96	1,302,981	4,029,143	309	78,953	6	3,950,190-	303-
95-97	1,671,807	3,044,852	182	97,108	6	2,947,744-	176-
96-98	2,050,394	2,413,136	118	107,172	5	2,305,964-	112-
97-99	1,433,905	1,929,136	135	86,907	6	1,842,229-	128-
98-00	2,151,971	2,196,420	102	72,423	3	2,123,997-	99-
99-01	2,232,936	2,589,150	116	70,120	3	2,519,030-	113-
00-02	2,969,137	2,808,488	95	78,128	3	2,730,360-	92-
01-03	2,616,263	3,054,249	117	292,534	11	2,761,715-	106-
02-04	2,588,968	2,701,166	104	458,463	18	2,242,704-	87-

PACIFICORP
UTAH PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	2,709,888	3,081,548	114	652,876	24	2,428,672-	90-
04-06	2,551,421	2,818,168	110	549,257	22	2,268,910-	89-
05-07	2,546,730	3,937,541	155	632,050	25	3,305,490-	130-
06-08	2,665,007	4,306,559	162	649,460	24	3,657,099-	137-
07-09	2,775,984	4,516,198	163	750,460	27	3,765,739-	136-
08-10	2,603,611	3,567,723	137	899,927	35	2,667,796-	102-
09-11	2,437,663	3,179,136	130	958,539	39	2,220,598-	91-
10-12	2,167,159	2,747,430	127	883,601	41	1,863,830-	86-
11-13	1,882,815	2,552,248	136	591,353	31	1,960,895-	104-
12-14	1,752,786	2,096,138	120	473,969	27	1,622,170-	93-
13-15	1,867,206	2,328,049	125	488,153	26	1,839,896-	99-
14-16	2,280,642	2,459,315	108	546,682	24	1,912,634-	84-
15-17	2,433,083	2,609,471	107	647,268	27	1,962,203-	81-
FIVE-YEAR AVERAGE							
13-17	2,149,677	2,380,147	111	574,853	27	1,805,294-	84-

PACIFICORP
UTAH PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	466,407	1,015,340	218	142,278	31	873,062-	187-
1993	545,115	950,991	174	210,797	39	740,194-	136-
1994	310,799	1,560,460	502	75,905	24	1,484,555-	478-
1995	563,646	1,238,448	220	42,961	8	1,195,487-	212-
1996	1,508,147	1,546,612	103	87,934	6	1,458,678-	97-
1997	1,084,478	1,146,625	106	73,341	7	1,073,284-	99-
1998	1,852,357	1,135,322	61	64,426	3	1,070,896-	58-
1999		574,971		81,990		492,980-	
2000	7,666,983	428,447	6	164,987	2	263,460-	3-
2001	1,116,756	384,318	34	153,044	14	231,274-	21-
2002							
2003							
2004							
2005	430,985	408,800	95	370,329	86	38,471-	9-
2006	906,255	1,141,451	126	244,959	27	896,492-	99-
2007	1,669,092	2,074,272	124	457,530	27	1,616,742-	97-
2008	2,128,452	1,633,784	77	149,934	7	1,483,850-	70-
2009							
2010							
2011							
2012	1,198,677	990,647	83	236,530	20	754,117-	63-
2013	753,863	627,363	83	232,859	31	394,504-	52-
2014	1,260,347	516,287	41	354,071	28	162,216-	13-
2015	415,835	433,045	104	22,044	5	411,001-	99-
2016							
2017							
TOTAL	23,878,194	17,807,181	75	3,165,918	13	14,641,263-	61-
THREE-YEAR MOVING AVERAGES							
92-94	440,774	1,175,597	267	142,993	32	1,032,604-	234-
93-95	473,187	1,249,966	264	109,888	23	1,140,079-	241-
94-96	794,197	1,448,507	182	68,933	9	1,379,573-	174-
95-97	1,052,090	1,310,562	125	68,079	6	1,242,483-	118-
96-98	1,481,661	1,276,186	86	75,234	5	1,200,952-	81-
97-99	978,945	952,306	97	73,252	7	879,053-	90-
98-00	3,173,113	712,913	22	103,801	3	609,112-	19-
99-01	2,927,913	462,579	16	133,341	5	329,238-	11-
00-02	2,927,913	270,922	9	106,010	4	164,911-	6-
01-03	372,252	128,106	34	51,015	14	77,091-	21-
02-04							

PACIFICORP
UTAH PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	143,662	136,267	95	123,443	86	12,824-	9-
04-06	445,747	516,750	116	205,096	46	311,654-	70-
05-07	1,002,111	1,208,174	121	357,606	36	850,569-	85-
06-08	1,567,933	1,616,502	103	284,141	18	1,332,361-	85-
07-09	1,265,848	1,236,019	98	202,488	16	1,033,531-	82-
08-10	709,484	544,594	77	49,978	7	494,617-	70-
09-11							
10-12	399,559	330,216	83	78,843	20	251,372-	63-
11-13	650,847	539,337	83	156,463	24	382,874-	59-
12-14	1,070,962	711,432	66	274,487	26	436,946-	41-
13-15	810,015	525,565	65	202,992	25	322,574-	40-
14-16	558,727	316,444	57	125,372	22	191,072-	34-
15-17	138,612	144,348	104	7,348	5	137,000-	99-
FIVE-YEAR AVERAGE							
13-17	486,009	315,339	65	121,795	25	193,544-	40-

PACIFICORP
UTAH PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	117	628	538	10	8	618-	530-
1994	38,517	99,325	258	5,464	14	93,861-	244-
1995	254,561	158,772	62	5,613	2	153,159-	60-
1996	356,568	142,590	40	27,466	8	115,124-	32-
1997	203,185	245,640	121	12,447	6	233,193-	115-
1998	371,677	176,366	47	7,145	2	169,221-	46-
1999		20,886				20,886-	
2000	48,043	111,816	233	2,065	4	109,751-	228-
2001	160,108	148,729	93	2,546	2	146,183-	91-
2002	296,994	112,200	38	13,127	4	99,074-	33-
2003	268,936	256,012	95	56,787	21	199,225-	74-
2004	326,187	341,508	105	51,217	16	290,291-	89-
2005	363,273	175,350	48	43,991	12	131,358-	36-
2006	367,571	252,312	69	48,777	13	203,535-	55-
2007	363,435	298,077	82	83,037	23	215,040-	59-
2008	615,420	373,573	61	64,784	11	308,789-	50-
2009	552,401	360,513	65	83,956	15	276,557-	50-
2010	763,612	422,312	55	68,745	9	353,567-	46-
2011	943,495	464,020	49	72,805	8	391,215-	41-
2012	937,803	476,584	51	100,497	11	376,087-	40-
2013	650,707	304,205	47	44,297	7	259,908-	40-
2014	722,861	303,765	42	72,460	10	231,305-	32-
2015	1,050,027	455,158	43	48,848	5	406,310-	39-
2016	988,529	495,834	50	56,598	6	439,236-	44-
2017	955,272	340,864	36	63,263	7	277,601-	29-
TOTAL	11,599,295	6,537,039	56	1,035,943	9	5,501,096-	47-
THREE-YEAR MOVING AVERAGES							
93-95	97,731	86,242	88	3,696	4	82,546-	84-
94-96	216,549	133,562	62	12,848	6	120,715-	56-
95-97	271,438	182,334	67	15,175	6	167,159-	62-
96-98	310,477	188,199	61	15,686	5	172,513-	56-
97-99	191,620	147,631	77	6,531	3	141,100-	74-
98-00	139,906	103,023	74	3,070	2	99,953-	71-
99-01	69,384	93,810	135	1,537	2	92,274-	133-
00-02	168,382	124,248	74	5,912	4	118,336-	70-
01-03	242,013	172,314	71	24,153	10	148,161-	61-
02-04	297,372	236,573	80	40,377	14	196,197-	66-
03-05	319,465	257,623	81	50,665	16	206,958-	65-
04-06	352,344	256,390	73	47,995	14	208,395-	59-

PACIFICORP
UTAH PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	364,760	241,913	66	58,602	16	183,311-	50-
06-08	448,808	307,988	69	65,533	15	242,455-	54-
07-09	510,418	344,055	67	77,259	15	266,796-	52-
08-10	643,811	385,466	60	72,495	11	312,971-	49-
09-11	753,169	415,615	55	75,169	10	340,447-	45-
10-12	881,637	454,305	52	80,682	9	373,623-	42-
11-13	844,002	414,936	49	72,533	9	342,403-	41-
12-14	770,457	361,518	47	72,418	9	289,100-	38-
13-15	807,865	354,376	44	55,202	7	299,174-	37-
14-16	920,472	418,252	45	59,302	6	358,950-	39-
15-17	997,942	430,619	43	56,236	6	374,382-	38-
FIVE-YEAR AVERAGE							
13-17	873,479	379,965	44	57,093	7	322,872-	37-

PACIFICORP
UTAH PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	172,558	75,621	44	78,321	45	2,700	2
1993	584,050	19,135	3	21,805	4	2,671	0
1994	287,987	29,941	10	5,061	2	24,880-	9-
1995	669,381	163,501	24	9,267	1	154,234-	23-
1996	637,158	231,248	36	32,724	5	198,523-	31-
1997	579,935	180,406	31	32,537	6	147,869-	25-
1998	507,933	168,479	33	8,607	2	159,872-	31-
1999		6,962				6,962-	
2000	590,331	18,025	3	4,192	1	13,833-	2-
2001	239,571	30,463	13	5,168	2	25,294-	11-
2002	421,484	178,481	42	20,770	5	157,711-	37-
2003	441,088	475,918	108	75,615	17	400,304-	91-
2004	664,506	370,825	56	46,538	7	324,286-	49-
2005	857,489	228,416	27	102,206	12	126,211-	15-
2006	439,285	312,450	71	50,342	11	262,109-	60-
2007	707,487	375,718	53	120,462	17	255,257-	36-
2008	1,197,987	699,953	58	177,043	15	522,911-	44-
2009	837,530	357,421	43	156,269	19	201,152-	24-
2010	1,124,021	390,643	35	211,584	19	179,060-	16-
2011	1,478,696	396,698	27	167,985	11	228,713-	15-
2012	1,485,503	388,599	26	163,753	11	224,846-	15-
2013	744,671	325,906	44	134,077	18	191,828-	26-
2014	1,075,648	457,188	43	219,077	20	238,111-	22-
2015	2,080,714	373,960	18	144,047	7	229,913-	11-
2016	2,147,865	449,061	21	214,293	10	234,768-	11-
2017	1,264,529	382,411	30	188,720	15	193,691-	15-
TOTAL	21,237,406	7,087,429	33	2,390,463	11	4,696,967-	22-
THREE-YEAR MOVING AVERAGES							
92-94	348,199	41,566	12	35,063	10	6,503-	2-
93-95	513,806	70,859	14	12,045	2	58,814-	11-
94-96	531,509	141,563	27	15,684	3	125,879-	24-
95-97	628,825	191,718	30	24,843	4	166,876-	27-
96-98	575,009	193,378	34	24,623	4	168,755-	29-
97-99	362,623	118,616	33	13,715	4	104,901-	29-
98-00	366,088	64,489	18	4,266	1	60,223-	16-
99-01	276,634	18,483	7	3,120	1	15,363-	6-
00-02	417,128	75,656	18	10,043	2	65,613-	16-
01-03	367,381	228,287	62	33,851	9	194,436-	53-
02-04	509,026	341,741	67	47,641	9	294,100-	58-

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UTAH PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	654,361	358,387	55	74,786	11	283,600-	43-
04-06	653,760	303,897	46	66,362	10	237,535-	36-
05-07	668,087	305,528	46	91,003	14	214,525-	32-
06-08	781,586	462,707	59	115,949	15	346,759-	44-
07-09	914,335	477,698	52	151,258	17	326,440-	36-
08-10	1,053,179	482,673	46	181,632	17	301,041-	29-
09-11	1,146,749	381,587	33	178,612	16	202,975-	18-
10-12	1,362,740	391,980	29	181,107	13	210,873-	15-
11-13	1,236,290	370,401	30	155,272	13	215,129-	17-
12-14	1,101,941	390,564	35	172,303	16	218,262-	20-
13-15	1,300,344	385,684	30	165,734	13	219,951-	17-
14-16	1,768,076	426,736	24	192,472	11	234,264-	13-
15-17	1,831,036	401,810	22	182,353	10	219,457-	12-
FIVE-YEAR AVERAGE							
13-17	1,462,685	397,705	27	180,043	12	217,662-	15-

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ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	1,061,734	292,493	28	172,028	16	120,465-	11-
1993	831,543	716,167	86	132,112	16	584,054-	70-
1994	592,262	217,619	37	125,857	21	91,762-	15-
1995	111,663-	290,132	260-	95,624	86-	194,509-	174
1996	195,491	37,199	19	365,093	187	327,894	168
1997	209,194	434,064	207	150,317	72	283,747-	136-
1998	3,243,888	1,621,644	50	63,245	2	1,558,399-	48-
1999	578	97,153		467,302		370,149	
2000	2,552,937	495,281	19	1,757,820	69	1,262,540	49
2001	1,963,944	438,274	22	870,620	44	432,345	22
2002	1,779,065	1,318,837	74	847,234	48	471,603-	27-
2003	2,758,591	1,925,465	70	1,442,653	52	482,812-	18-
2004	2,185,682	1,551,461	71	1,293,069	59	258,392-	12-
2005	2,627,416	1,649,250	63	1,475,759	56	173,491-	7-
2006	2,192,218	1,863,358	85	1,654,537	75	208,821-	10-
2007	2,727,521	2,540,113	93	2,893,582	106	353,469	13
2008	3,208,580	2,503,872	78	2,425,324	76	78,548-	2-
2009	2,588,916	2,359,194	91	2,099,790	81	259,404-	10-
2010	2,600,847	2,182,914	84	2,146,932	83	35,982-	1-
2011	3,167,281	2,316,492	73	1,834,148	58	482,344-	15-
2012	2,955,709	2,047,578	69	1,711,639	58	335,939-	11-
2013	2,431,612	1,894,763	78	1,475,364	61	419,399-	17-
2014	3,427,517	1,976,775	58	1,595,094	47	381,681-	11-
2015	3,456,807	1,991,846	58	1,306,072	38	685,774-	20-
2016	3,060,855	2,117,029	69	1,131,826	37	985,204-	32-
2017	3,522,194	1,857,260	53	874,772	25	982,488-	28-
TOTAL	55,230,722	36,736,233	67	30,407,815	55	6,328,418-	11-
THREE-YEAR MOVING AVERAGES							
92-94	828,513	408,760	49	143,332	17	265,427-	32-
93-95	437,381	407,973	93	117,864	27	290,108-	66-
94-96	225,363	181,650	81	195,525	87	13,875	6
95-97	97,674	253,798	260	203,678	209	50,120-	51-
96-98	1,216,191	697,636	57	192,885	16	504,750-	42-
97-99	1,151,220	717,620	62	226,955	20	490,665-	43-
98-00	1,932,468	738,026	38	762,789	39	24,763	1
99-01	1,505,819	343,569	23	1,031,914	69	688,345	46
00-02	2,098,648	750,797	36	1,158,558	55	407,760	19
01-03	2,167,200	1,227,525	57	1,053,502	49	174,023-	8-
02-04	2,241,113	1,598,587	71	1,194,318	53	404,269-	18-

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ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	2,523,897	1,708,725	68	1,403,827	56	304,898-	12-
04-06	2,335,106	1,688,023	72	1,474,455	63	213,568-	9-
05-07	2,515,719	2,017,574	80	2,007,960	80	9,614-	0
06-08	2,709,440	2,302,448	85	2,324,481	86	22,034	1
07-09	2,841,673	2,467,726	87	2,472,899	87	5,173	0
08-10	2,799,448	2,348,660	84	2,224,016	79	124,645-	4-
09-11	2,785,682	2,286,200	82	2,026,957	73	259,243-	9-
10-12	2,907,946	2,182,328	75	1,897,573	65	284,755-	10-
11-13	2,851,534	2,086,278	73	1,673,717	59	412,560-	14-
12-14	2,938,279	1,973,039	67	1,594,032	54	379,006-	13-
13-15	3,105,312	1,954,461	63	1,458,844	47	495,618-	16-
14-16	3,315,060	2,028,550	61	1,344,331	41	684,219-	21-
15-17	3,346,619	1,988,712	59	1,104,223	33	884,488-	26-
FIVE-YEAR AVERAGE							
13-17	3,179,797	1,967,535	62	1,276,626	40	690,909-	22-

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ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	190,820	19,711	10	46,541	24	26,831	14
1993	199,571	164,154	82	28,479	14	135,675-	68-
1994	88,861	5,426	6	8,757	10	3,331	4
1995	119,901	112,407	94	4,666	4	107,740-	90-
1996	45,464	197,350	434	5,379	12	191,972-	422-
1997	41,853	121,832	291	11,603	28	110,229-	263-
1998	77,233	221,429	287	4,597	6	216,831-	281-
1999							
2000	64,769-	31,787	49-	3,061	5-	28,726-	44
2001	403,109	174,867	43	33,913	8	140,954-	35-
2002	1,115,490	1,178,577	106	53,885	5	1,124,692-	101-
2003	1,632,282	1,995,386	122	411,005	25	1,584,381-	97-
2004	1,957,474	1,008,403	52	316,101	16	692,303-	35-
2005	1,154,670	582,999	50	109,228	9	473,770-	41-
2006	582,045	52,400	9	12,615	2	39,786-	7-
2007	387,681	77,313	20	39,464	10	37,849-	10-
2008	1,107,799	695,929	63	494,112	45	201,817-	18-
2009	2,101,658	1,895,580	90	439,101	21	1,456,479-	69-
2010	1,951,930	1,433,778	73	1,360,525	70	73,253-	4-
2011	1,753,244	1,208,138	69	914,377	52	293,761-	17-
2012	324,026	177,254	55	60,153	19	117,101-	36-
2013	262,384	145,436	55	67,298	26	78,138-	30-
2014	303,133	144,378	48	48,892	16	95,485-	31-
2015	420,795	332,729	79	187,915	45	144,814-	34-
2016	1,485,336	717,142	48	294,590	20	422,552-	28-
2017	1,493,087	890,662	60	473,646	32	417,017-	28-
TOTAL	19,135,079	13,585,068	71	5,429,902	28	8,155,166-	43-
THREE-YEAR MOVING AVERAGES							
92-94	159,751	63,097	39	27,926	17	35,171-	22-
93-95	136,111	93,996	69	13,968	10	80,028-	59-
94-96	84,742	105,061	124	6,267	7	98,794-	117-
95-97	69,073	143,863	208	7,216	10	136,647-	198-
96-98	54,850	180,204	329	7,193	13	173,011-	315-
97-99	39,695	114,420	288	5,400	14	109,020-	275-
98-00	4,155	84,405		2,553	61	81,852-	
99-01	112,780	68,885	61	12,325	11	56,560-	50-
00-02	484,610	461,744	95	30,287	6	431,457-	89-
01-03	1,050,294	1,116,277	106	166,268	16	950,009-	90-
02-04	1,568,416	1,394,122	89	260,330	17	1,133,792-	72-

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ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	1,581,476	1,195,596	76	278,778	18	916,818-	58-
04-06	1,231,397	547,934	44	145,981	12	401,953-	33-
05-07	708,132	237,571	34	53,769	8	183,802-	26-
06-08	692,508	275,214	40	182,063	26	93,151-	13-
07-09	1,199,046	889,607	74	324,225	27	565,382-	47-
08-10	1,720,463	1,341,762	78	764,579	44	577,183-	34-
09-11	1,935,611	1,512,499	78	904,668	47	607,831-	31-
10-12	1,343,067	939,723	70	778,352	58	161,372-	12-
11-13	779,885	510,276	65	347,276	45	163,000-	21-
12-14	296,514	155,689	53	58,781	20	96,908-	33-
13-15	328,771	207,514	63	101,368	31	106,146-	32-
14-16	736,421	398,083	54	177,132	24	220,951-	30-
15-17	1,133,073	646,845	57	318,717	28	328,128-	29-
FIVE-YEAR AVERAGE							
13-17	792,947	446,069	56	214,468	27	231,601-	29-

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ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	11,245	45,230	402	1,551	14	43,679-	388-
1993	33,423	72,704	218	1,236	4	71,468-	214-
1994	26,444	66,750	252	2,830	11	63,920-	242-
1995	43,655	56,763	130	1,857	4	54,907-	126-
1996	111,922	52,462	47	3,907	3	48,555-	43-
1997	48,830	24,289	50	2,699	6	21,591-	44-
1998	73,682	45,794	62	1,367	2	44,427-	60-
1999							
2000	136,218	5,476	4		0	5,476-	4-
2001	75,443	15,463	20	1,026	1	14,438-	19-
2002	65,936	28,176	43	781	1	27,396-	42-
2003	54,480	59,870	110	6,746	12	53,124-	98-
2004	43,853	34,695	79	6,931	16	27,764-	63-
2005	46,485	23,366	50	13,883	30	9,483-	20-
2006	45,624	23,288	51	3,327	7	19,960-	44-
2007	30,192	36,621	121	8,276	27	28,345-	94-
2008	57,815	44,027	76	5,658	10	38,369-	66-
2009	34,374	40,098	117	3,574	10	36,524-	106-
2010	53,359	45,746	86	9,274	17	36,472-	68-
2011	45,341	45,374	100	3,595	8	41,779-	92-
2012	39,546	39,730	100	5,609	14	34,120-	86-
2013	40,182	38,136	95	2,900	7	35,236-	88-
2014	41,290	29,963	73	2,929	7	27,034-	65-
2015	33,248	27,882	84	5,816	17	22,066-	66-
2016	36,355	31,031	85	6,084	17	24,947-	69-
2017	54,207	41,961	77	5,609	10	36,352-	67-
TOTAL	1,283,151	974,895	76	107,464	8	867,431-	68-
THREE-YEAR MOVING AVERAGES							
92-94	23,704	61,561	260	1,872	8	59,689-	252-
93-95	34,508	65,406	190	1,974	6	63,432-	184-
94-96	60,674	58,658	97	2,865	5	55,794-	92-
95-97	68,136	44,505	65	2,821	4	41,684-	61-
96-98	78,145	40,848	52	2,658	3	38,191-	49-
97-99	40,838	23,361	57	1,355	3	22,006-	54-
98-00	69,967	17,090	24	456	1	16,634-	24-
99-01	70,554	6,980	10	342	0	6,638-	9-
00-02	92,533	16,372	18	602	1	15,770-	17-
01-03	65,286	34,503	53	2,851	4	31,652-	48-
02-04	54,756	40,914	75	4,819	9	36,094-	66-

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ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	48,273	39,310	81	9,187	19	30,123-	62-
04-06	45,321	27,116	60	8,047	18	19,069-	42-
05-07	40,767	27,758	68	8,495	21	19,263-	47-
06-08	44,544	34,645	78	5,754	13	28,891-	65-
07-09	40,794	40,249	99	5,836	14	34,413-	84-
08-10	48,516	43,290	89	6,168	13	37,122-	77-
09-11	44,358	43,739	99	5,481	12	38,258-	86-
10-12	46,082	43,616	95	6,159	13	37,457-	81-
11-13	41,690	41,080	99	4,035	10	37,045-	89-
12-14	40,339	35,943	89	3,813	9	32,130-	80-
13-15	38,240	31,994	84	3,882	10	28,112-	74-
14-16	36,964	29,625	80	4,943	13	24,683-	67-
15-17	41,270	33,625	81	5,836	14	27,788-	67-
FIVE-YEAR AVERAGE							
13-17	41,056	33,795	82	4,668	11	29,127-	71-

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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	171,480	104,744	61	32,141	19	72,603-	42-
1993	111,966	61,679	55	3,430	3	58,248-	52-
1994	69,390	304,605	439	6,100	9	298,504-	430-
1995	65,618	42,789	65	139	0	42,650-	65-
1996	78,891	22,734	29	1,393	2	21,341-	27-
1997	485,753	211,612	44	12,249	3	199,363-	41-
1998	352,135	158,344	45	5,666	2	152,678-	43-
1999							
2000	250,146	73,414	29	683	0	72,731-	29-
2001	413,030	48,828	12	231	0	48,597-	12-
2002	379,215	96,227	25	4,316	1	91,911-	24-
2003	203,685	92,305	45	16,364	8	75,941-	37-
2004	439,284	44,899	10	20,957	5	23,942-	5-
2005	300,418	59,212	20	20,416	7	38,796-	13-
2006	265,992	67,563	25	8,348	3	59,215-	22-
2007	226,095	256,330	113	24,400	11	231,930-	103-
2008	327,420	218,047	67	2,811	1	215,236-	66-
2009	208,508	223,080	107	25,531	12	197,549-	95-
2010	204,931	153,896	75	35,396	17	118,500-	58-
2011	207,190	131,187	63	16,096	8	115,091-	56-
2012	155,575	110,445	71	12,544	8	97,901-	63-
2013	129,999	87,732	67	26,640	20	61,092-	47-
2014	94,888	38,415	40	15,565	16	22,850-	24-
2015	135,967	68,993	51	14,215	10	54,777-	40-
2016	238,862	68,022	28	11,788	5	56,234-	24-
2017	251,198	85,751	34	18,878	8	66,873-	27-
TOTAL	5,767,636	2,830,851	49	336,296	6	2,494,555-	43-
THREE-YEAR MOVING AVERAGES							
92-94	117,612	157,009	133	13,890	12	143,119-	122-
93-95	82,325	136,357	166	3,223	4	133,134-	162-
94-96	71,299	123,376	173	2,544	4	120,832-	169-
95-97	210,087	92,378	44	4,594	2	87,785-	42-
96-98	305,593	130,897	43	6,436	2	124,461-	41-
97-99	279,296	123,319	44	5,972	2	117,347-	42-
98-00	200,760	77,253	38	2,116	1	75,136-	37-
99-01	221,059	40,747	18	305	0	40,443-	18-
00-02	347,463	72,823	21	1,743	1	71,080-	20-
01-03	331,977	79,120	24	6,970	2	72,150-	22-
02-04	340,728	77,810	23	13,879	4	63,931-	19-

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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	314,462	65,472	21	19,246	6	46,226-	15-
04-06	335,231	57,225	17	16,574	5	40,651-	12-
05-07	264,168	127,702	48	17,721	7	109,981-	42-
06-08	273,169	180,646	66	11,853	4	168,794-	62-
07-09	254,008	232,485	92	17,581	7	214,905-	85-
08-10	246,953	198,341	80	21,246	9	177,095-	72-
09-11	206,876	169,388	82	25,674	12	143,713-	69-
10-12	189,232	131,843	70	21,345	11	110,497-	58-
11-13	164,255	109,788	67	18,427	11	91,361-	56-
12-14	126,821	78,864	62	18,249	14	60,614-	48-
13-15	120,285	65,046	54	18,807	16	46,240-	38-
14-16	156,572	58,477	37	13,856	9	44,621-	28-
15-17	208,676	74,255	36	14,960	7	59,295-	28-
FIVE-YEAR AVERAGE							
13-17	170,183	69,782	41	17,417	10	52,365-	31-

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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	3,023,320	34,481	1	19,141	1	15,340-	1-
1993	56,398	66,840	119	154,369	274	87,529	155
1994	157,882	6,852	4	1,057	1	5,795-	4-
1995	160,790	436,417	271		0	436,417-	271-
1996	48,754	209,753	430	3,000	6	206,753-	424-
1997	545,835	2,414	0	90,879-	17-	93,293-	17-
1998	634,897	15,539	2		0	15,539-	2-
1999							
2000	1,685		0		0		0
2001	486,383		0		0		0
2002	1,548		0		0		0
2003	1,636,156	244,493	15		0	244,493-	15-
2004	389,425	209,882	54		0	209,882-	54-
2005	708,381	114,396	16		0	114,396-	16-
2006	241,308	117,837	49		0	117,837-	49-
2007	566,833	133,813	24		0	133,813-	24-
2008	1,477,746	135,551	9		0	135,551-	9-
2009	559,823	51,117	9		0	51,117-	9-
2010	229,016	36,087	16		0	36,087-	16-
2011	80,946	18,136	22		0	18,136-	22-
2012	900,984	262,177	29		0	262,177-	29-
2013	1,215,238	375,907	31		0	375,907-	31-
2014	331,870	182,356	55		0	182,356-	55-
2015	246,112	20,622	8		0	20,622-	8-
2016	2,501,054	317,861	13		0	317,861-	13-
2017	682,062	320,060	47		0	320,060-	47-
TOTAL	16,884,449	3,312,592	20	86,688	1	3,225,904-	19-
THREE-YEAR MOVING AVERAGES							
92-94	1,079,200	36,058	3	58,189	5	22,131	2
93-95	125,023	170,036	136	51,808	41	118,228-	95-
94-96	122,475	217,674	178	1,352	1	216,322-	177-
95-97	251,793	216,195	86	29,293-	12-	245,488-	97-
96-98	409,829	75,902	19	29,293-	7-	105,195-	26-
97-99	393,578	5,984	2	30,293-	8-	36,277-	9-
98-00	212,194	5,180	2		0	5,180-	2-
99-01	162,689		0		0		0
00-02	163,205		0		0		0
01-03	708,029	81,498	12		0	81,498-	12-
02-04	675,710	151,458	22		0	151,458-	22-

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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	911,321	189,590	21		0	189,590-	21-
04-06	446,372	147,372	33		0	147,372-	33-
05-07	505,508	122,016	24		0	122,016-	24-
06-08	761,963	129,067	17		0	129,067-	17-
07-09	868,134	106,827	12		0	106,827-	12-
08-10	755,528	74,251	10		0	74,251-	10-
09-11	289,928	35,113	12		0	35,113-	12-
10-12	403,649	105,467	26		0	105,467-	26-
11-13	732,390	218,740	30		0	218,740-	30-
12-14	816,031	273,480	34		0	273,480-	34-
13-15	597,740	192,962	32		0	192,962-	32-
14-16	1,026,346	173,613	17		0	173,613-	17-
15-17	1,143,076	219,514	19		0	219,514-	19-
FIVE-YEAR AVERAGE							
13-17	995,267	243,361	24		0	243,361-	24-

PACIFICORP
UTAH PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	934,281		0	135,216	14	135,216	14
1993	824,582		0	129,506	16	129,506	16
1994	1,531,631	21,880	1	210,236	14	188,356	12
1995	1,008,511	13,882	1	18,575	2	4,693	0
1996	1,704,962	16,736	1	341,981	20	325,245	19
1997	922,954		0	140,005	15	140,005	15
1998	318,568	893	0	7,039	2	6,146	2
1999	1,048,977		0	153,972	15	153,972	15
2000	1,131,823		0	104,132	9	104,132	9
2001	739,759		0	115,051	16	115,051	16
2002	820,879		0	102,861	13	102,861	13
2003	843,460		0	7,506	1	7,506	1
2004	628,984		0	43,970	7	43,970	7
2005	2,355,584		0	187,469	8	187,469	8
2006	1,206,346		0	108,707	9	108,707	9
2007	803,148		0	60,759	8	60,759	8
2008	1,156,417		0	82,841	7	82,841	7
2009	2,019,150		0	148,772	7	148,772	7
2010	1,245,279		0	65,124	5	65,124	5
2011	294,585		0	16,546	6	16,546	6
2012	725,884		0	38,764	5	38,764	5
2013	485,163		0	39,041	8	39,041	8
2014	612,184		0	37,312	6	37,312	6
2015	1,115,981		0	79,846	7	79,846	7
2016	1,384,319		0	83,664	6	83,664	6
2017	844,861		0	47,250	6	47,250	6
TOTAL	26,708,271	53,391	0	2,506,145	9	2,452,754	9
THREE-YEAR MOVING AVERAGES							
92-94	1,096,831	7,293	1	158,320	14	151,026	14
93-95	1,121,575	11,921	1	119,439	11	107,519	10
94-96	1,415,035	17,499	1	190,264	13	172,765	12
95-97	1,212,142	10,206	1	166,854	14	156,648	13
96-98	982,161	5,876	1	163,008	17	157,132	16
97-99	763,499	298	0	100,338	13	100,041	13
98-00	833,122	298	0	88,381	11	88,083	11
99-01	973,519		0	124,385	13	124,385	13
00-02	897,487		0	107,348	12	107,348	12
01-03	801,366		0	75,139	9	75,139	9
02-04	764,441		0	51,445	7	51,445	7

PACIFICORP
UTAH PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	1,276,009		0	79,648	6	79,648	6
04-06	1,396,971		0	113,382	8	113,382	8
05-07	1,455,026		0	118,978	8	118,978	8
06-08	1,055,304		0	84,102	8	84,102	8
07-09	1,326,238		0	97,458	7	97,458	7
08-10	1,473,616		0	98,913	7	98,913	7
09-11	1,186,338		0	76,814	6	76,814	6
10-12	755,249		0	40,145	5	40,145	5
11-13	501,877		0	31,450	6	31,450	6
12-14	607,744		0	38,372	6	38,372	6
13-15	737,776		0	52,066	7	52,066	7
14-16	1,037,495		0	66,941	6	66,941	6
15-17	1,115,054		0	70,253	6	70,253	6
FIVE-YEAR AVERAGE							
13-17	888,502		0	57,423	6	57,423	6

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UTAH PROPERTY

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - AIRCRAFT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011	1,596,176		0	380,000	24	380,000	24
2012							
2013							
2014							
2015							
2016							
2017	1,028,973	10,191	1	200,000	19	189,809	18
TOTAL	2,625,149	10,191	0	580,000	22	569,809	22
THREE-YEAR MOVING AVERAGES							
11-13	532,059		0	126,667	24	126,667	24
12-14							
13-15							
14-16							
15-17	342,991	3,397	1	66,667	19	63,270	18
FIVE-YEAR AVERAGE							
13-17	205,795	2,038	1	40,000	19	37,962	18

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UTAH PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	859,593		0	105,537	12	105,537	12
1993	540,969		0	67,540	12	67,540	12
1994	834,099	8,622	1	92,133	11	83,511	10
1995	821,141	12,124	1	38,219	5	26,095	3
1996	1,671,766	18,956	1	268,271	16	249,314	15
1997	780,345		0	128,179	16	128,179	16
1998	448,816	1,257	0	33,267	7	32,009	7
1999	689,800		0	101,251	15	101,251	15
2000	1,502,553		0	138,543	9	138,543	9
2001	670,955		0	104,351	16	104,351	16
2002	1,259,671		0	86,929	7	86,929	7
2003	1,061,163		0	20,416	2	20,416	2
2004	722,676		0	88,471	12	88,471	12
2005	1,967,714		0	127,141	6	127,141	6
2006	1,183,164		0	113,311	10	113,311	10
2007	1,305,644		0	77,987	6	77,987	6
2008	558,410		0	21,393	4	21,393	4
2009	757,964		0	32,789	4	32,789	4
2010	451,286		0	14,129	3	14,129	3
2011	218,798		0	9,831	4	9,831	4
2012	537,575		0	32,293	6	32,293	6
2013	324,486		0	8,454	3	8,454	3
2014	539,687		0	37,072	7	37,072	7
2015	864,077		0	37,508	4	37,508	4
2016	1,735,326		0	71,010	4	71,010	4
2017	1,206,724		0	67,350	6	67,350	6
TOTAL	23,514,402	40,960	0	1,923,375	8	1,882,415	8
THREE-YEAR MOVING AVERAGES							
92-94	744,887	2,874	0	88,403	12	85,529	11
93-95	732,070	6,915	1	65,964	9	59,049	8
94-96	1,109,002	13,234	1	132,874	12	119,640	11
95-97	1,091,084	10,360	1	144,890	13	134,530	12
96-98	966,976	6,738	1	143,239	15	136,501	14
97-99	639,653	419	0	87,566	14	87,146	14
98-00	880,390	419	0	91,020	10	90,601	10
99-01	954,436		0	114,715	12	114,715	12
00-02	1,144,393		0	109,941	10	109,941	10
01-03	997,263		0	70,565	7	70,565	7
02-04	1,014,503		0	65,272	6	65,272	6

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UTAH PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	1,250,517		0	78,676	6	78,676	6
04-06	1,291,184		0	109,641	8	109,641	8
05-07	1,485,507		0	106,147	7	106,147	7
06-08	1,015,739		0	70,897	7	70,897	7
07-09	874,006		0	44,057	5	44,057	5
08-10	589,220		0	22,771	4	22,771	4
09-11	476,016		0	18,917	4	18,917	4
10-12	402,553		0	18,751	5	18,751	5
11-13	360,286		0	16,859	5	16,859	5
12-14	467,249		0	25,940	6	25,940	6
13-15	576,083		0	27,678	5	27,678	5
14-16	1,046,363		0	48,530	5	48,530	5
15-17	1,268,709		0	58,623	5	58,623	5
FIVE-YEAR AVERAGE							
13-17	934,060		0	44,279	5	44,279	5

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ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	160,556		0	78,360	49	78,360	49
1993	43,817		0	18,736	43	18,736	43
1994	29,894	134	0	23,541	79	23,407	78
1995	42,276	1,106	3	341	1	765-	2-
1996	242,206	2,616	1	29,889	12	27,273	11
1997	42,252		0	21,033	50	21,033	50
1998	38,553	108	0		0	108-	0
1999	34,353		0	10,085	29	10,085	29
2000	398,585		0	75,099	19	75,099	19
2001	254,796		0	79,255	31	79,255	31
2002	120,885		0	19,390	16	19,390	16
2003	272,036		0	38,455	14	38,455	14
2004	137,465		0	14,686	11	14,686	11
2005	841,231		0	272,198	32	272,198	32
2006	262,240		0	47,345	18	47,345	18
2007	152,313		0	10,226	7	10,226	7
2008	137,617		0	6,887	5	6,887	5
2009	34,886		0	898	3	898	3
2010	70,000		0	1,864	3	1,864	3
2011	31,006		0	2,776	9	2,776	9
2012	100,514		0	2,888	3	2,888	3
2013	62,723		0	1,495	2	1,495	2
2014				1,842		1,842	
2015	123,109	446	0	13,493	11	13,047	11
2016	190,655		0	9,881	5	9,881	5
2017	197,485		0	17,750	9	17,750	9
TOTAL	4,021,453	4,410	0	798,412	20	794,002	20
THREE-YEAR MOVING AVERAGES							
92-94	78,089	45	0	40,212	51	40,168	51
93-95	38,662	413	1	14,206	37	13,793	36
94-96	104,792	1,285	1	17,924	17	16,638	16
95-97	108,912	1,241	1	17,088	16	15,847	15
96-98	107,671	908	1	16,974	16	16,066	15
97-99	38,386	36	0	10,373	27	10,337	27
98-00	157,164	36	0	28,394	18	28,358	18
99-01	229,245		0	54,813	24	54,813	24
00-02	258,089		0	57,914	22	57,914	22
01-03	215,906		0	45,700	21	45,700	21
02-04	176,796		0	24,177	14	24,177	14

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UTAH PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
03-05	416,911		0	108,446	26	108,446	26
04-06	413,646		0	111,410	27	111,410	27
05-07	418,595		0	109,923	26	109,923	26
06-08	184,057		0	21,486	12	21,486	12
07-09	108,272		0	6,004	6	6,004	6
08-10	80,834		0	3,216	4	3,216	4
09-11	45,297		0	1,846	4	1,846	4
10-12	67,173		0	2,509	4	2,509	4
11-13	64,748		0	2,386	4	2,386	4
12-14	54,412		0	2,075	4	2,075	4
13-15	61,944	149	0	5,610	9	5,461	9
14-16	104,588	149	0	8,405	8	8,257	8
15-17	170,416	149	0	13,708	8	13,559	8
FIVE-YEAR AVERAGE							
13-17	114,794	89	0	8,892	8	8,803	8

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UTAH PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993				3,062		3,062	
1994				28		28	
1995	20,708	704	3		0	704-	3-
1996		77		5,607		5,531	
1997	50,562		0	6,960-	14-	6,960-	14-
1998							
1999							
2000							
2001							
2002	286,737		0	29,767	10	29,767	10
2003	287,479		0		0		0
2004	442,761		0	33,018	7	33,018	7
2005	364,749		0	81,223	22	81,223	22
2006	294,375		0	60,791	21	60,791	21
2007	518,951		0	107,149	21	107,149	21
2008	398,622		0	49,385	12	49,385	12
2009	360,073		0	42,868	12	42,868	12
2010	603,054		0	44,427	7	44,427	7
2011	312,212		0	28,763	9	28,763	9
2012	168,522		0	12,316	7	12,316	7
2013	100,343		0	15,140	15	15,140	15
2014				2,639-		2,639-	
2015	402,106		0	27,361	7	27,361	7
2016	950,800		0	50,400	5	50,400	5
2017	836,721		0	60,500	7	60,500	7
TOTAL	6,398,775	780	0	642,207	10	641,426	10
THREE-YEAR MOVING AVERAGES							
93-95	6,903	235	3	1,030	15	796	12
94-96	6,903	260	4	1,879	27	1,618	23
95-97	23,757	260	1	451-	2-	711-	3-
96-98	16,854	26	0	451-	3-	476-	3-
97-99	16,854		0	2,320-	14-	2,320-	14-
98-00							
99-01							
00-02	95,579		0	9,922	10	9,922	10
01-03	191,405		0	9,922	5	9,922	5
02-04	338,992		0	20,928	6	20,928	6
03-05	364,996		0	38,081	10	38,081	10
04-06	367,295		0	58,344	16	58,344	16

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UTAH PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	392,692		0	83,054	21	83,054	21
06-08	403,983		0	72,441	18	72,441	18
07-09	425,882		0	66,467	16	66,467	16
08-10	453,916		0	45,560	10	45,560	10
09-11	425,113		0	38,686	9	38,686	9
10-12	361,263		0	28,502	8	28,502	8
11-13	193,692		0	18,740	10	18,740	10
12-14	89,622		0	8,272	9	8,272	9
13-15	167,483		0	13,287	8	13,287	8
14-16	450,969		0	25,041	6	25,041	6
15-17	729,876		0	46,087	6	46,087	6
FIVE-YEAR AVERAGE							
13-17	457,994		0	30,152	7	30,152	7

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UTAH PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	2,368,190		0	446,644	19	446,644	19
1993	801,314		0	105,108	13	105,108	13
1994	2,492,914	3,961	0	738,792	30	734,831	29
1995	2,209,952	14,241	1	499,840	23	485,600	22
1996	2,055,931	20,483	1	522,543	25	502,060	24
1997	4,033,931	5,779-	0	714,040	18	719,819	18
1998	2,378,347	6,470	0	569,592	24	563,122	24
1999	2,364,188		0	462,696	20	462,696	20
2000	6,481,459		0	798,646	12	798,646	12
2001	2,378,397		0	493,201	21	493,201	21
2002	1,874,680		0	122,669	7	122,669	7
2003	3,871,820		0	1,031,288	27	1,031,288	27
2004	5,370,915		0	539,742	10	539,742	10
2005	5,805,482		0	658,300	11	658,300	11
2006	2,984,682		0	560,610	19	560,610	19
2007	6,785,870	37,353	1	971,006	14	933,653	14
2008	1,914,870		0	127,999	7	127,999	7
2009	1,365,313	15,810	1	209,297	15	193,487	14
2010	2,667,148		0	784,769	29	784,769	29
2011	3,398,189		0	767,366	23	767,366	23
2012	3,427,175	88,685	3	540,687	16	452,002	13
2013	1,189,206		0	327,427	28	327,427	28
2014	2,715,484		0	376,104	14	376,104	14
2015	4,486,605	34,411	1	1,676,123	37	1,641,712	37
2016	2,242,886		0	285,899	13	285,899	13
2017	2,378,885		0	187,800	8	187,800	8
TOTAL	80,043,833	215,635	0	14,518,189	18	14,302,554	18
THREE-YEAR MOVING AVERAGES							
92-94	1,887,473	1,320	0	430,181	23	428,861	23
93-95	1,834,727	6,067	0	447,913	24	441,846	24
94-96	2,252,932	12,895	1	587,058	26	574,163	25
95-97	2,766,604	9,648	0	578,808	21	569,159	21
96-98	2,822,736	7,058	0	602,058	21	595,000	21
97-99	2,925,489	231	0	582,110	20	581,879	20
98-00	3,741,332	2,157	0	610,311	16	608,155	16
99-01	3,741,348		0	584,848	16	584,848	16
00-02	3,578,179		0	471,506	13	471,506	13
01-03	2,708,299		0	549,053	20	549,053	20
02-04	3,705,805		0	564,566	15	564,566	15

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UTAH PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	5,016,072		0	743,110	15	743,110	15
04-06	4,720,360		0	586,217	12	586,217	12
05-07	5,192,011	12,451	0	729,972	14	717,521	14
06-08	3,895,141	12,451	0	553,205	14	540,754	14
07-09	3,355,351	17,721	1	436,101	13	418,380	12
08-10	1,982,444	5,270	0	374,022	19	368,752	19
09-11	2,476,883	5,270	0	587,144	24	581,874	23
10-12	3,164,170	29,562	1	697,607	22	668,046	21
11-13	2,671,523	29,562	1	545,160	20	515,599	19
12-14	2,443,955	29,562	1	414,739	17	385,178	16
13-15	2,797,098	11,470	0	793,218	28	781,748	28
14-16	3,148,325	11,470	0	779,375	25	767,905	24
15-17	3,036,125	11,470	0	716,607	24	705,137	23
FIVE-YEAR AVERAGE							
13-17	2,602,613	6,882	0	570,671	22	563,788	22

IDAHO PROPERTY

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	2,345		0		0		0
2003							
2004							
2005			0		0		0
2006							
2007	474	141	30		0	141-	30-
2008							
2009							
2010							
2011							
2012		2,455				2,455-	
2013	7,286		0		0		0
2014							
2015	2,877		0		0		0
2016	13,025	3,165	24		0	3,165-	24-
2017							
TOTAL	26,007	5,761	22		0	5,761-	22-
THREE-YEAR MOVING AVERAGES							
02-04	782		0		0		0
03-05			0		0		0
04-06			0		0		0
05-07	158	47	30		0	47-	30-
06-08	158	47	30		0	47-	30-
07-09	158	47	30		0	47-	30-
08-10							
09-11							
10-12		818				818-	
11-13	2,429	818	34		0	818-	34-
12-14	2,429	818	34		0	818-	34-
13-15	3,388		0		0		0
14-16	5,300	1,055	20		0	1,055-	20-
15-17	5,300	1,055	20		0	1,055-	20-
FIVE-YEAR AVERAGE							
13-17	4,638	633	14		0	633-	14-

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IDAHO PROPERTY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	29,982		0		0		0
2001	298,715	23,333	8		0	23,333-	8-
2002	393,076	22,816	6		0	22,816-	6-
2003	113,217	9,711	9		0	9,711-	9-
2004	333,335	11,484	3	24,293	7	12,809	4
2005	280,068	53,753	19		0	53,753-	19-
2006	155,863	19,519	13		0	19,519-	13-
2007	40,336	6,642	16		0	6,642-	16-
2008	193,996	39,784	21		0	39,784-	21-
2009	261,616	67,567	26		0	67,567-	26-
2010	112,811	17,749	16		0	17,749-	16-
2011	286,806	76,176	27		0	76,176-	27-
2012	60,569	87,510	144		0	87,510-	144-
2013	69,290	7,420	11		0	7,420-	11-
2014	980,498	180,333	18	16,147	2	164,186-	17-
2015	227,170	11,693	5		0	11,693-	5-
2016	108,084	45,768	42	3,397	3	42,371-	39-
2017	109,868	64,832	59	2,147	2	62,684-	57-
TOTAL	4,055,302	746,088	18	45,984	1	700,104-	17-
THREE-YEAR MOVING AVERAGES							
00-02	240,591	15,383	6		0	15,383-	6-
01-03	268,336	18,620	7		0	18,620-	7-
02-04	279,876	14,670	5	8,098	3	6,573-	2-
03-05	242,207	24,983	10	8,098	3	16,885-	7-
04-06	256,422	28,252	11	8,098	3	20,154-	8-
05-07	158,756	26,638	17		0	26,638-	17-
06-08	130,065	21,982	17		0	21,982-	17-
07-09	165,316	37,998	23		0	37,998-	23-
08-10	189,475	41,700	22		0	41,700-	22-
09-11	220,411	53,830	24		0	53,830-	24-
10-12	153,396	60,478	39		0	60,478-	39-
11-13	138,889	57,035	41		0	57,035-	41-
12-14	370,119	91,754	25	5,382	1	86,372-	23-
13-15	425,653	66,482	16	5,382	1	61,100-	14-

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IDAHO PROPERTY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	438,584	79,265	18	6,515	1	72,750-	17-
15-17	148,374	40,764	27	1,848	1	38,916-	26-
FIVE-YEAR AVERAGE							
13-17	298,982	62,009	21	4,338	1	57,671-	19-

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ACCOUNT 364 POLES, TOWERS, AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999		288,981		8,361		280,621-	
2000	1,142,620	494,279	43	13,381	1	480,898-	42-
2001	516,874	258,800	50	12,725	2	246,075-	48-
2002	401,697	379,842	95	7,376	2	372,465-	93-
2003	523,375	449,419	86	56,844	11	392,575-	75-
2004	493,986	467,837	95	55,372	11	412,465-	83-
2005	547,490	561,223	103	40,397	7	520,826-	95-
2006	561,614	369,626	66	19,005	3	350,621-	62-
2007	357,366	382,648	107	23,295	7	359,353-	101-
2008	559,324	568,547	102	84,346	15	484,201-	87-
2009	378,721	452,507	119	39,615	10	412,892-	109-
2010	246,950	441,179	179	21,522	9	419,658-	170-
2011	420,913	641,380	152	10,232	2	631,148-	150-
2012	262,896	278,457	106	48,187	18	230,271-	88-
2013	238,470	352,463	148	20,852	9	331,612-	139-
2014	377,624	599,490	159	18,810	5	580,680-	154-
2015	369,190	564,702	153	26,430	7	538,272-	146-
2016	326,815	426,986	131	54,580	17	372,406-	114-
2017	333,937	419,798	126	76,996	23	342,803-	103-
TOTAL	8,059,858	8,398,164	104	638,324	8	7,759,840-	96-
THREE-YEAR MOVING AVERAGES							
99-01	553,165	347,353	63	11,489	2	335,864-	61-
00-02	687,063	377,640	55	11,161	2	366,479-	53-
01-03	480,648	362,687	75	25,648	5	337,038-	70-
02-04	473,019	432,366	91	39,864	8	392,502-	83-
03-05	521,617	492,826	94	50,871	10	441,955-	85-
04-06	534,363	466,228	87	38,258	7	427,971-	80-
05-07	488,823	437,832	90	27,566	6	410,267-	84-
06-08	492,768	440,274	89	42,215	9	398,058-	81-
07-09	431,803	467,901	108	49,085	11	418,815-	97-
08-10	394,998	487,411	123	48,494	12	438,917-	111-
09-11	348,861	511,689	147	23,790	7	487,899-	140-
10-12	310,253	453,672	146	26,647	9	427,025-	138-
11-13	307,426	424,100	138	26,424	9	397,677-	129-
12-14	292,997	410,137	140	29,283	10	380,854-	130-
13-15	328,428	505,552	154	22,030	7	483,521-	147-

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IDAHO PROPERTY

ACCOUNT 364 POLES, TOWERS, AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	357,876	530,393	148	33,273	9	497,119-	139-
15-17	343,314	470,495	137	52,669	15	417,827-	122-
FIVE-YEAR AVERAGE							
13-17	329,207	472,688	144	39,533	12	433,154-	132-

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999		96,327		13,669		82,658-	
2000	413,150	32,463	8	22,222	5	10,241-	2-
2001	239,825	25,596	11	25,836	11	241	0
2002	181,216	102,384	56	3,572	2	98,812-	55-
2003	232,506	80,015	34	20,910	9	59,105-	25-
2004	230,789	73,722	32	25,110	11	48,611-	21-
2005	229,044	158,976	69	21,653	9	137,322-	60-
2006	251,800	77,107	31	7,720	3	69,387-	28-
2007	147,161	78,996	54	12,696	9	66,300-	45-
2008	570,275	153,732	27	31,819	6	121,913-	21-
2009	153,913	80,933	53	26,826	17	54,107-	35-
2010	117,092	164,082	140	7,835	7	156,246-	133-
2011	562,814	85,921	15	2,774	0	83,147-	15-
2012	132,385	101,962	77	19,083	14	82,879-	63-
2013	82,115	81,239	99	12,867	16	68,372-	83-
2014	81,733	53,659	66	7,470	9	46,190-	57-
2015	111,678	82,479	74	11,056	10	71,423-	64-
2016	146,077	73,440	50	25,331	17	48,109-	33-
2017	39,453	99,451	252	8,818	22	90,632-	230-
TOTAL	3,923,028	1,702,483	43	307,269	8	1,395,214-	36-
THREE-YEAR MOVING AVERAGES							
99-01	217,659	51,462	24	20,576	9	30,886-	14-
00-02	278,064	53,481	19	17,210	6	36,271-	13-
01-03	217,849	69,332	32	16,773	8	52,559-	24-
02-04	214,837	85,374	40	16,531	8	68,843-	32-
03-05	230,780	104,237	45	22,558	10	81,680-	35-
04-06	237,211	103,268	44	18,161	8	85,107-	36-
05-07	209,335	105,026	50	14,023	7	91,003-	43-
06-08	323,079	103,278	32	17,412	5	85,867-	27-
07-09	290,450	104,554	36	23,780	8	80,774-	28-
08-10	280,427	132,916	47	22,160	8	110,756-	39-
09-11	277,940	110,312	40	12,479	4	97,833-	35-
10-12	270,764	117,322	43	9,898	4	107,424-	40-
11-13	259,105	89,707	35	11,575	4	78,133-	30-
12-14	98,744	78,954	80	13,140	13	65,814-	67-
13-15	91,842	72,459	79	10,464	11	61,995-	68-

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	113,163	69,860	62	14,619	13	55,240-	49-
15-17	99,070	85,123	86	15,069	15	70,055-	71-
FIVE-YEAR AVERAGE							
13-17	92,211	78,054	85	13,108	14	64,945-	70-

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ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999		948				948-	
2000	8,930	9,517	107	60	1	9,457-	106-
2001	1,147	1,583	138		0	1,583-	138-
2002	6,429	2,201	34	14	0	2,187-	34-
2003	5,761	4,032	70	778	14	3,254-	56-
2004	11,761	6,754	57	2,110	18	4,643-	39-
2005	15,899	10,218	64	1,659	10	8,559-	54-
2006	27,677	3,967	14	328	1	3,639-	13-
2007	968-	9,606	992-	1,636	169-	7,970-	823
2008	33,019	6,097	18	3,254	10	2,843-	9-
2009	15,122	9,251	61	4,985	33	4,266-	28-
2010	3,998	1,290	32	824	21	467-	12-
2011	5,197	5,565	107	217	4	5,348-	103-
2012	11,453	4,693	41	605	5	4,088-	36-
2013	18,908	5,852	31	5,201	28	651-	3-
2014	8,862	6,983	79	4,125	47	2,858-	32-
2015	12,465	10,813	87	236	2	10,577-	85-
2016	24,742	16,171	65	2,602	11	13,569-	55-
2017	15,064	8,197	54	229	2	7,969-	53-
TOTAL	225,465	123,738	55	28,863	13	94,875-	42-
THREE-YEAR MOVING AVERAGES							
99-01	3,359	4,016	120	20	1	3,996-	119-
00-02	5,502	4,434	81	24	0	4,409-	80-
01-03	4,446	2,605	59	264	6	2,341-	53-
02-04	7,984	4,329	54	967	12	3,361-	42-
03-05	11,140	7,001	63	1,516	14	5,485-	49-
04-06	18,446	6,979	38	1,366	7	5,614-	30-
05-07	14,202	7,930	56	1,208	9	6,722-	47-
06-08	19,909	6,557	33	1,739	9	4,817-	24-
07-09	15,724	8,318	53	3,292	21	5,026-	32-
08-10	17,380	5,546	32	3,021	17	2,525-	15-
09-11	8,106	5,369	66	2,009	25	3,360-	41-
10-12	6,883	3,849	56	548	8	3,301-	48-
11-13	11,853	5,370	45	2,008	17	3,362-	28-
12-14	13,074	5,843	45	3,310	25	2,532-	19-
13-15	13,412	7,883	59	3,187	24	4,695-	35-

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IDAHO PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	15,356	11,322	74	2,321	15	9,001-	59-
15-17	17,423	11,727	67	1,022	6	10,705-	61-
FIVE-YEAR AVERAGE							
13-17	16,008	9,603	60	2,479	15	7,125-	45-

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999		316				316-	
2000	16,469	508	3	121	1	387-	2-
2001	455-	32	7-		0	32-	7
2002	38,871	4,556	12		0	4,556-	12-
2003	9,060	4,003	44	515	6	3,489-	39-
2004	44,686	6,758	15	5,798	13	960-	2-
2005	44,313	11,502	26	80	0	11,422-	26-
2006	24,596	5,748	23	2,416-	10-	8,164-	33-
2007	49,889	17,203	34	10,469	21	6,734-	13-
2008	45,818	8,500	19	87	0	8,413-	18-
2009	38,721	12,123	31	7,646	20	4,477-	12-
2010	4,876	6,583	135		0	6,583-	135-
2011	82,988	15,186	18	356	0	14,829-	18-
2012	58,020	2,101	4	244	0	1,857-	3-
2013	24,367	7,955	33	915	4	7,040-	29-
2014	18,501	8,489	46	2,493	13	5,996-	32-
2015	25,074	7,836	31	277	1	7,559-	30-
2016	7,747	1,475	19		0	1,475-	19-
2017	78,826	9,837	12		0	9,837-	12-
TOTAL	612,369	130,710	21	26,584	4	104,126-	17-
THREE-YEAR MOVING AVERAGES							
99-01	5,338	285	5	40	1	245-	5-
00-02	18,295	1,699	9	40	0	1,658-	9-
01-03	15,825	2,864	18	172	1	2,692-	17-
02-04	30,872	5,106	17	2,104	7	3,001-	10-
03-05	32,686	7,421	23	2,131	7	5,290-	16-
04-06	37,865	8,003	21	1,154	3	6,849-	18-
05-07	39,599	11,484	29	2,711	7	8,773-	22-
06-08	40,101	10,484	26	2,713	7	7,770-	19-
07-09	44,810	12,609	28	6,067	14	6,541-	15-
08-10	29,805	9,069	30	2,578	9	6,491-	22-
09-11	42,195	11,297	27	2,667	6	8,630-	20-
10-12	48,628	7,957	16	200	0	7,757-	16-
11-13	55,125	8,414	15	505	1	7,909-	14-
12-14	33,629	6,182	18	1,217	4	4,964-	15-
13-15	22,647	8,093	36	1,228	5	6,865-	30-

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	17,107	5,933	35	923	5	5,010-	29-
15-17	37,216	6,382	17	92	0	6,290-	17-
FIVE-YEAR AVERAGE							
13-17	30,903	7,118	23	737	2	6,381-	21-

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ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999		1,281		68,177		66,896	
2000	418,219	2,643	1	190,560	46	187,916	45
2001	192,307	1,441	1	8,667	5	7,226	4
2002	243,329	89,439	37	19,082	8	70,357-	29-
2003	303,146	130,142	43	72,715	24	57,427-	19-
2004	301,897	118,291	39	100,848	33	17,443-	6-
2005	303,327	94,341	31	110,800	37	16,459	5
2006	269,108	102,465	38	97,846	36	4,619-	2-
2007	363,583	106,219	29	81,770	22	24,449-	7-
2008	469,355	119,188	25	172,730	37	53,542	11
2009	307,688	104,380	34	48,358	16	56,022-	18-
2010	248,355	78,266	32	40,144	16	38,121-	15-
2011	222,317	119,352	54	80,917	36	38,435-	17-
2012	731,741	143,846	20	57,092	8	86,755-	12-
2013	336,117	114,745	34	95,101	28	19,644-	6-
2014	296,979	101,342	34	79,973	27	21,369-	7-
2015	459,624	168,023	37	25,637	6	142,386-	31-
2016	386,268	141,643	37	79,391	21	62,252-	16-
2017	388,616	70,277	18	14,514	4	55,762-	14-
TOTAL	6,241,974	1,807,324	29	1,444,321	23	363,002-	6-
THREE-YEAR MOVING AVERAGES							
99-01	203,509	1,788	1	89,135	44	87,346	43
00-02	284,618	31,175	11	72,770	26	41,595	15
01-03	246,261	73,674	30	33,488	14	40,186-	16-
02-04	282,791	112,624	40	64,215	23	48,409-	17-
03-05	302,790	114,258	38	94,788	31	19,470-	6-
04-06	291,444	105,032	36	103,165	35	1,868-	1-
05-07	312,006	101,008	32	96,805	31	4,203-	1-
06-08	367,348	109,291	30	117,449	32	8,158	2
07-09	380,208	109,929	29	100,953	27	8,976-	2-
08-10	341,799	100,611	29	87,077	25	13,534-	4-
09-11	259,453	100,666	39	56,473	22	44,193-	17-
10-12	400,804	113,821	28	59,384	15	54,437-	14-
11-13	430,058	125,981	29	77,703	18	48,278-	11-
12-14	454,945	119,978	26	77,389	17	42,589-	9-
13-15	364,240	128,037	35	66,904	18	61,133-	17-

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ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	380,957	137,003	36	61,667	16	75,335-	20-
15-17	411,503	126,647	31	39,848	10	86,800-	21-
FIVE-YEAR AVERAGE							
13-17	373,521	119,206	32	58,923	16	60,283-	16-

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ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	4,714	473	10		0	473-	10-
2001	3,072	298	10		0	298-	10-
2002	1,177	2,689	228	19	2	2,670-	227-
2003	16,552	5,010	30	1,059	6	3,950-	24-
2004	54,658	3,994	7	2,754	5	1,240-	2-
2005	27,111	5,533	20	1,898	7	3,635-	13-
2006	19,052	4,581	24	1,019	5	3,563-	19-
2007	24,308	9,359	39	3,772	16	5,588-	23-
2008	46,278	16,982	37	4,095	9	12,887-	28-
2009	29,612	19,708	67	4,279	14	15,429-	52-
2010	25,376	14,353	57	4,898	19	9,454-	37-
2011	19,708	12,436	63	1,416	7	11,020-	56-
2012	22,993	16,990	74	4,594	20	12,396-	54-
2013	26,110	16,358	63	8,032	31	8,325-	32-
2014	24,194	15,026	62	1,294	5	13,732-	57-
2015	24,772	21,442	87	1,384	6	20,058-	81-
2016	41,031	17,939	44	16,334	40	1,606-	4-
2017	24,790	12,782	52	2,284	9	10,498-	42-
TOTAL	435,507	195,951	45	59,130	14	136,821-	31-
THREE-YEAR MOVING AVERAGES							
00-02	2,988	1,153	39	6	0	1,147-	38-
01-03	6,934	2,665	38	359	5	2,306-	33-
02-04	24,129	3,898	16	1,277	5	2,620-	11-
03-05	32,774	4,846	15	1,904	6	2,942-	9-
04-06	33,607	4,703	14	1,890	6	2,813-	8-
05-07	23,490	6,491	28	2,229	9	4,262-	18-
06-08	29,879	10,308	34	2,962	10	7,346-	25-
07-09	33,399	15,350	46	4,049	12	11,301-	34-
08-10	33,755	17,014	50	4,424	13	12,590-	37-
09-11	24,899	15,499	62	3,531	14	11,968-	48-
10-12	22,692	14,593	64	3,636	16	10,957-	48-
11-13	22,937	15,261	67	4,681	20	10,580-	46-
12-14	24,432	16,124	66	4,640	19	11,484-	47-
13-15	25,025	17,608	70	3,570	14	14,038-	56-

PACIFICORP
IDAHO PROPERTY

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	29,999	18,136	60	6,337	21	11,798-	39-
15-17	30,198	17,388	58	6,667	22	10,720-	36-
FIVE-YEAR AVERAGE							
13-17	28,179	16,709	59	5,866	21	10,844-	38-

PACIFICORP
IDAHO PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	4,229	57	1		0	57-	1-
2001	1,119	435	39		0	435-	39-
2002		113				113-	
2003	777		0		0		0
2004	772	527	68		0	527-	68-
2005	646	447	69		0	447-	69-
2006	306		0		0		0
2007	1,347-	57	4-		0	57-	4
2008	3,688-		0		0		0
2009	415	559	135		0	559-	135-
2010	223	103	46		0	103-	46-
2011	223	309	138		0	309-	138-
2012	1,035	1,153	111	358	35	794-	77-
2013	403	359	89		0	359-	89-
2014							
2015	175	170	97		0	170-	97-
2016							
2017	1,257	84	7		0	84-	7-
TOTAL	6,547	4,373	67	358	5	4,015-	61-
THREE-YEAR MOVING AVERAGES							
00-02	1,783	202	11		0	202-	11-
01-03	632	183	29		0	183-	29-
02-04	516	213	41		0	213-	41-
03-05	732	324	44		0	324-	44-
04-06	575	324	56		0	324-	56-
05-07	132-	168	128-		0	168-	128
06-08	1,576-	19	1-		0	19-	1
07-09	1,540-	205	13-		0	205-	13
08-10	1,017-	221	22-		0	221-	22
09-11	287	324	113		0	324-	113-
10-12	494	522	106	120	24	402-	81-
11-13	554	607	110	120	22	488-	88-
12-14	479	504	105	120	25	385-	80-
13-15	193	177	92		0	177-	92-

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IDAHO PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
14-16	58	57	97	0		57-	97-
15-17	477	85	18	0		85-	18-
FIVE-YEAR AVERAGE							
13-17	367	123	33	0		123-	33-

PACIFICORP
IDAHO PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	7,954	1,164-	15-		0	1,164	15
2001	8,714	271	3		0	271-	3-
2002	9,775	2,071	21	42	0	2,028-	21-
2003	5,151	2,973	58	80	2	2,893-	56-
2004	1,807	1,433	79	434	24	999-	55-
2005	2,748	669	24		0	669-	24-
2006	3,101	1,584	51	25	1	1,559-	50-
2007	1,487-	1,051	71-	290	20-	761-	51
2008	3,628	211	6		0	211-	6-
2009	9,338	1,665	18	916	10	749-	8-
2010	6,428	2,480	39	1,372	21	1,108-	17-
2011	3,947	1,059	27	154	4	905-	23-
2012	3,320	1,108	33	456	14	652-	20-
2013	2,826	827	29	12	0	815-	29-
2014	2,552	897	35	44	2	854-	33-
2015	7,421	4,017	54		0	4,017-	54-
2016	3,890	995	26		0	995-	26-
2017	7,131	495	7		0	495-	7-
TOTAL	88,244	22,642	26	3,825	4	18,817-	21-
THREE-YEAR MOVING AVERAGES							
00-02	8,815	393	4	14	0	379-	4-
01-03	7,880	1,772	22	41	1	1,731-	22-
02-04	5,578	2,159	39	186	3	1,973-	35-
03-05	3,235	1,692	52	171	5	1,520-	47-
04-06	2,552	1,228	48	153	6	1,075-	42-
05-07	1,454	1,101	76	105	7	996-	68-
06-08	1,747	949	54	105	6	843-	48-
07-09	3,826	976	26	402	11	574-	15-
08-10	6,465	1,452	22	763	12	690-	11-
09-11	6,571	1,735	26	814	12	921-	14-
10-12	4,565	1,549	34	660	14	889-	19-
11-13	3,364	998	30	207	6	791-	24-
12-14	2,899	944	33	171	6	774-	27-
13-15	4,266	1,914	45	19	0	1,895-	44-

PACIFICORP
IDAHO PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	4,621	1,970	43	15	0	1,955-	42-
15-17	6,147	1,836	30		0	1,836-	30-
FIVE-YEAR AVERAGE							
13-17	4,764	1,446	30	11	0	1,435-	30-

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IDAHO PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	18,560	19,887	107		0	19,887-	107-
2004	48,856	6,943	14		0	6,943-	14-
2005	107,625	26,284	24		0	26,284-	24-
2006	51,700	12,651	24		0	12,651-	24-
2007	170,416	52,007	31		0	52,007-	31-
2008	196,800	852	0		0	852-	0
2009	47,548	760	2		0	760-	2-
2010	585	146	25		0	146-	25-
2011	76,759	10,026	13		0	10,026-	13-
2012	11,386	1,972	17		0	1,972-	17-
2013	56,328	12,978	23		0	12,978-	23-
2014	53,300	31,165	58		0	31,165-	58-
2015	120,319	549	0		0	549-	0
2016	65,325-	39,086	60-		0	39,086-	60
2017	17,460	9,260	53		0	9,260-	53-
TOTAL	912,315	224,565	25		0	224,565-	25-
THREE-YEAR MOVING AVERAGES							
03-05	58,347	17,705	30		0	17,705-	30-
04-06	69,394	15,293	22		0	15,293-	22-
05-07	109,914	30,314	28		0	30,314-	28-
06-08	139,639	21,837	16		0	21,837-	16-
07-09	138,254	17,873	13		0	17,873-	13-
08-10	81,644	586	1		0	586-	1-
09-11	41,630	3,644	9		0	3,644-	9-
10-12	29,576	4,048	14		0	4,048-	14-
11-13	48,157	8,325	17		0	8,325-	17-
12-14	40,338	15,372	38		0	15,372-	38-
13-15	76,649	14,897	19		0	14,897-	19-
14-16	36,098	23,600	65		0	23,600-	65-
15-17	24,151	16,298	67		0	16,298-	67-
FIVE-YEAR AVERAGE							
13-17	36,416	18,607	51		0	18,607-	51-

PACIFICORP
IDAHO PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	120,045		0	6,759	6	6,759	6
2000	187,632		0	11,726	6	11,726	6
2001	126,057		0	8,544	7	8,544	7
2002	254,494		0	24,483	10	24,483	10
2003	39,003		0	692	2	692	2
2004	64,870		0	3,100	5	3,100	5
2005	179,802		0	32,048	18	32,048	18
2006	89,374		0	7,323	8	7,323	8
2007	50,566		0	2,448	5	2,448	5
2008	142,770		0	28,273	20	28,273	20
2009	220,081		0	9,562	4	9,562	4
2010	141,653		0	12,629	9	12,629	9
2011	23,650		0	2,121	9	2,121	9
2012	51,093		0	1,754	3	1,754	3
2013	69,275		0	4,760	7	4,760	7
2014	28,164		0	1,064	4	1,064	4
2015	91,421		0	5,733	6	5,733	6
2016	48,264		0	1,500	3	1,500	3
2017	8,090		0	1,700	21	1,700	21
TOTAL	1,936,302		0	166,219	9	166,219	9
THREE-YEAR MOVING AVERAGES							
99-01	144,578		0	9,010	6	9,010	6
00-02	189,394		0	14,918	8	14,918	8
01-03	139,851		0	11,240	8	11,240	8
02-04	119,456		0	9,425	8	9,425	8
03-05	94,558		0	11,947	13	11,947	13
04-06	111,349		0	14,157	13	14,157	13
05-07	106,581		0	13,940	13	13,940	13
06-08	94,237		0	12,681	13	12,681	13
07-09	137,806		0	13,428	10	13,428	10
08-10	168,168		0	16,821	10	16,821	10
09-11	128,461		0	8,104	6	8,104	6
10-12	72,132		0	5,501	8	5,501	8
11-13	48,006		0	2,878	6	2,878	6
12-14	49,511		0	2,526	5	2,526	5
13-15	62,953		0	3,852	6	3,852	6

PACIFICORP
IDAHO PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	55,949		0	2,766	5	2,766	5
15-17	49,258		0	2,978	6	2,978	6
FIVE-YEAR AVERAGE							
13-17	49,043		0	2,951	6	2,951	6

PACIFICORP
IDAHO PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	147,163		0	8,286	6	8,286	6
2000	162,468		0	10,258	6	10,258	6
2001	14,438		0	979	7	979	7
2002	205,218		0	29,898	15	29,898	15
2003	7,197		0	700	10	700	10
2004	128,809		0	26,045	20	26,045	20
2005	120,549		0	24,231	20	24,231	20
2006	235,560		0	21,693	9	21,693	9
2007	42,915		0	5,672	13	5,672	13
2008	34,983		0	761	2	761	2
2009	107,554		0	6,522	6	6,522	6
2010	29,744		0	2,895	10	2,895	10
2011							
2012	20,385		0	494	2	494	2
2013	47,113		0	2,424	5	2,424	5
2014				632-		632-	
2015	81,971		0	3,823	5	3,823	5
2016							
2017	45,223		0	800	2	800	2
TOTAL	1,431,288		0	144,848	10	144,848	10
THREE-YEAR MOVING AVERAGES							
99-01	108,023		0	6,508	6	6,508	6
00-02	127,375		0	13,712	11	13,712	11
01-03	75,618		0	10,525	14	10,525	14
02-04	113,741		0	18,881	17	18,881	17
03-05	85,518		0	16,992	20	16,992	20
04-06	161,639		0	23,990	15	23,990	15
05-07	133,008		0	17,199	13	17,199	13
06-08	104,486		0	9,375	9	9,375	9
07-09	61,817		0	4,318	7	4,318	7
08-10	57,427		0	3,393	6	3,393	6
09-11	45,766		0	3,139	7	3,139	7
10-12	16,709		0	1,130	7	1,130	7
11-13	22,499		0	972	4	972	4
12-14	22,499		0	762	3	762	3
13-15	43,028		0	1,872	4	1,872	4

PACIFICORP
IDAHO PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	27,324		0	1,064	4	1,064	4
15-17	42,398		0	1,541	4	1,541	4
FIVE-YEAR AVERAGE							
13-17	34,861		0	1,283	4	1,283	4

PACIFICORP
IDAHO PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	28,768		0	3,240	11	3,240	11
2000	20,100		0	2,538	13	2,538	13
2001	48,542		0	6,580	14	6,580	14
2002	43,366		0	6,728	16	6,728	16
2003	975		0	668-	69-	668-	69-
2004	10,154		0	4,184	41	4,184	41
2005	46,548		0		0		0
2006	6,839		0	1,787	26	1,787	26
2007	5,513		0	2,178	40	2,178	40
2008	7,488		0	365	5	365	5
2009	32,733		0	2,202	7	2,202	7
2010							
2011				826-		826-	
2012				250-		250-	
2013				50		50	
2014	15,168		0	402	3	402	3
2015				1,122		1,122	
2016							
2017				1,250		1,250	
TOTAL	266,194		0	30,883	12	30,883	12
THREE-YEAR MOVING AVERAGES							
99-01	32,470		0	4,119	13	4,119	13
00-02	37,336		0	5,282	14	5,282	14
01-03	30,961		0	4,213	14	4,213	14
02-04	18,165		0	3,415	19	3,415	19
03-05	19,226		0	1,172	6	1,172	6
04-06	21,181		0	1,990	9	1,990	9
05-07	19,633		0	1,322	7	1,322	7
06-08	6,613		0	1,443	22	1,443	22
07-09	15,245		0	1,582	10	1,582	10
08-10	13,407		0	856	6	856	6
09-11	10,911		0	459	4	459	4
10-12				359-		359-	
11-13				342-		342-	
12-14	5,056		0	67	1	67	1
13-15	5,056		0	525	10	525	10

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IDAHO PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
14-16	5,056		0	508	10	508	10
15-17				791		791	
FIVE-YEAR AVERAGE							
13-17	3,034		0	565	19	565	19

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IDAHO PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	198,750		0	15,989	8	15,989	8
2003	193,370		0	1,033-	1-	1,033-	1-
2004	72,878		0	36,517	50	36,517	50
2005				1,781-		1,781-	
2006	118,098		0	17,256	15	17,256	15
2007	231,253		0	36,055	16	36,055	16
2008	214,108		0	36,510	17	36,510	17
2009	86,903		0	4,263	5	4,263	5
2010				2,174-		2,174-	
2011	237,223		0	16,628	7	16,628	7
2012	78,225		0	11,935	15	11,935	15
2013	74,878		0	9,667	13	9,667	13
2014							
2015	292,948		0	24,310	8	24,310	8
2016							
2017							
TOTAL	1,798,635		0	204,142	11	204,142	11
THREE-YEAR MOVING AVERAGES							
02-04	154,999		0	17,158	11	17,158	11
03-05	88,749		0	11,235	13	11,235	13
04-06	63,659		0	17,331	27	17,331	27
05-07	116,450		0	17,177	15	17,177	15
06-08	187,820		0	29,940	16	29,940	16
07-09	177,422		0	25,609	14	25,609	14
08-10	100,337		0	12,866	13	12,866	13
09-11	108,042		0	6,239	6	6,239	6
10-12	105,149		0	8,796	8	8,796	8
11-13	130,109		0	12,743	10	12,743	10
12-14	51,035		0	7,201	14	7,201	14
13-15	122,609		0	11,325	9	11,325	9
14-16	97,649		0	8,103	8	8,103	8
15-17	97,649		0	8,103	8	8,103	8
FIVE-YEAR AVERAGE							
13-17	73,565		0	6,795	9	6,795	9

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IDAHO PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	549,658		0	41,265	8	41,265	8
2000	1,034,165		0	86,466	8	86,466	8
2001	86,303		0	7,800	9	7,800	9
2002	254,341		0	59,850	24	59,850	24
2003	324,836		0	63,113	19	63,113	19
2004	168,799		0	57,310	34	57,310	34
2005	269,676		0	61,435	23	61,435	23
2006	48,751		0	8,584	18	8,584	18
2007	478,126		0	64,554	14	64,554	14
2008	398,699		0	35,681	9	35,681	9
2009				395-		395-	
2010	191,787		0	13,315	7	13,315	7
2011	474,241		0	44,516	9	44,516	9
2012	177,524		0	60,857	34	60,857	34
2013	91,660		0	31,748	35	31,748	35
2014	95,622		0		0		0
2015							
2016	480,260		0	21,750	5	21,750	5
2017							
TOTAL	5,124,447		0	657,849	13	657,849	13
THREE-YEAR MOVING AVERAGES							
99-01	556,709		0	45,177	8	45,177	8
00-02	458,270		0	51,372	11	51,372	11
01-03	221,826		0	43,588	20	43,588	20
02-04	249,325		0	60,091	24	60,091	24
03-05	254,437		0	60,620	24	60,620	24
04-06	162,409		0	42,443	26	42,443	26
05-07	265,518		0	44,858	17	44,858	17
06-08	308,525		0	36,273	12	36,273	12
07-09	292,275		0	33,280	11	33,280	11
08-10	196,829		0	16,200	8	16,200	8
09-11	222,009		0	19,145	9	19,145	9
10-12	281,184		0	39,563	14	39,563	14
11-13	247,808		0	45,707	18	45,707	18
12-14	121,602		0	30,868	25	30,868	25
13-15	62,427		0	10,583	17	10,583	17

PACIFICORP
IDAHO PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	191,960		0	7,250	4	7,250	4
15-17	160,087		0	7,250	5	7,250	5
FIVE-YEAR AVERAGE							
13-17	133,508		0	10,700	8	10,700	8

METERS

PACIFICORP

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	1,968,204	15,973	1	11,440	1	4,533-	0
1993	2,118,982	2,098,750	99	580-	0	2,099,330-	99-
1994	456,650	61,980	14	2,267	0	59,713-	13-
1995	23,727	414,587		37,393	158	377,194-	
1996	1,074,010	70,634	7	1,215	0	69,419-	6-
1997	1,500,714	944	0	470	0	474-	0
1998	1,319,278		0	16,408	1	16,408	1
1999	43,772		0	47,987	110	47,987	110
2000	7,570,542		0	627,003	8	627,003	8
2001	3,652,665		0	363,558	10	363,558	10
2002	5,158,603	143,982	3		0	143,982-	3-
2003	4,313,018	120,918	3		0	120,918-	3-
2004	4,667,840	293,579	6		0	293,579-	6-
2005	7,235,823	298,728	4	500	0	298,227-	4-
2006	4,984,649	150,981	3		0	150,981-	3-
2007	26,835,453	504,327	2		0	504,327-	2-
2008	26,866,939	337,514	1	3,207	0	334,307-	1-
2009	8,588,002	391,536	5		0	391,536-	5-
2010	25,174,967	192,826	1		0	192,826-	1-
2011	17,058,148	177,485	1	124,321	1	53,164-	0
2012	3,023,274	151,669	5	351	0	151,318-	5-
2013	3,870,794	170,878	4		0	170,878-	4-
2014	2,830,608	187,788	7		0	187,788-	7-
2015	2,789,132	229,484	8		0	229,484-	8-
2016	3,217,586	351,188	11		0	351,188-	11-
2017	4,462,941	4,926	0		0	4,926-	0
TOTAL	170,806,320	6,370,679	4	1,235,541	1	5,135,139-	3-
THREE-YEAR MOVING AVERAGES							
92-94	1,514,612	725,568	48	4,376	0	721,192-	48-
93-95	866,453	858,439	99	13,027	2	845,412-	98-
94-96	518,129	182,401	35	13,625	3	168,775-	33-
95-97	866,150	162,055	19	13,026	2	149,029-	17-
96-98	1,298,001	23,860	2	6,031	0	17,829-	1-
97-99	954,588	315	0	21,621	2	21,307	2
98-00	2,977,864		0	230,466	8	230,466	8
99-01	3,755,660		0	346,183	9	346,183	9
00-02	5,460,603	47,994	1	330,187	6	282,193	5
01-03	4,374,762	88,300	2	121,186	3	32,886	1
02-04	4,713,154	186,159	4		0	186,159-	4-
03-05	5,405,560	237,741	4	167	0	237,575-	4-

PACIFICORP

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	5,629,437	247,763	4	167	0	247,596-	4-
05-07	13,018,641	318,012	2	167	0	317,845-	2-
06-08	19,562,347	330,941	2	1,069	0	329,872-	2-
07-09	20,763,465	411,126	2	1,069	0	410,057-	2-
08-10	20,209,970	307,292	2	1,069	0	306,223-	2-
09-11	16,940,373	253,949	1	41,440	0	212,509-	1-
10-12	15,085,463	173,993	1	41,557	0	132,436-	1-
11-13	7,984,072	166,677	2	41,557	1	125,120-	2-
12-14	3,241,558	170,112	5	117	0	169,995-	5-
13-15	3,163,511	196,050	6		0	196,050-	6-
14-16	2,945,775	256,153	9		0	256,153-	9-
15-17	3,489,886	195,199	6		0	195,199-	6-
FIVE-YEAR AVERAGE							
13-17	3,434,212	188,853	5		0	188,853-	5-

ARIZONA, COLORADO AND MONTANA PROPERTY

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993		2,883				2,883-	
1994							
1995							
1996							
1997							
1998	107,839		0		0		0
1999							
2000							
2001							
2002	579		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
2009	427-		0		0		0
2010							
2011							
2012							
2013	5,116	224	4		0	224-	4-
2014							
2015							
2016							
2017							
TOTAL	113,107	3,107	3		0	3,107-	3-
THREE-YEAR MOVING AVERAGES							
93-95		961				961-	
94-96							
95-97							
96-98	35,946		0		0		0
97-99	35,946		0		0		0
98-00	35,946		0		0		0
99-01							
00-02	193		0		0		0
01-03	193		0		0		0
02-04	193		0		0		0
03-05							
04-06							

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
05-07							
06-08							
07-09	142-		0		0		0
08-10	142-		0		0		0
09-11	142-		0		0		0
10-12							
11-13	1,705	75	4		0	75-	4-
12-14	1,705	75	4		0	75-	4-
13-15	1,705	75	4		0	75-	4-
14-16							
15-17							
FIVE-YEAR AVERAGE							
13-17	1,023	45	4		0	45-	4-

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	252,079		0	439	0	439	0
1999							
2000	16,057		0	545	3	545	3
2001	5,201		0	1,311	25	1,311	25
2002	23,340		0	6,125-	26-	6,125-	26-
2003	18,224		0		0		0
2004							
2005	14,823		0	4,534	31	4,534	31
2006	39,828		0	1,417	4	1,417	4
2007	5,368		0		0		0
2008	28,703		0	1,005	3	1,005	3
2009				1,252		1,252	
2010	5,855		0	5,380	92	5,380	92
2011	8,738		0	613	7	613	7
2012	17,699		0	1,563	9	1,563	9
2013	3,135		0	205	7	205	7
2014	8,865		0	6,099	69	6,099	69
2015	14,357		0	1,372	10	1,372	10
2016	2,820		0	635	23	635	23
2017	24,704		0	2,689	11	2,689	11
TOTAL	489,796		0	22,933	5	22,933	5
THREE-YEAR MOVING AVERAGES							
98-00	89,379		0	328	0	328	0
99-01	7,086		0	619	9	619	9
00-02	14,866		0	1,423-	10-	1,423-	10-
01-03	15,588		0	1,605-	10-	1,605-	10-
02-04	13,855		0	2,042-	15-	2,042-	15-
03-05	11,016		0	1,511	14	1,511	14
04-06	18,217		0	1,984	11	1,984	11
05-07	20,006		0	1,984	10	1,984	10
06-08	24,633		0	807	3	807	3
07-09	11,357		0	752	7	752	7
08-10	11,519		0	2,546	22	2,546	22
09-11	4,864		0	2,415	50	2,415	50
10-12	10,764		0	2,519	23	2,519	23
11-13	9,857		0	794	8	794	8
12-14	9,900		0	2,622	26	2,622	26
13-15	8,786		0	2,559	29	2,559	29

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	8,681		0	2,702	31	2,702	31
15-17	13,960		0	1,565	11	1,565	11
FIVE-YEAR AVERAGE							
13-17	10,776		0	2,200	20	2,200	20

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	114,584		0	71	0	71	0
1999							
2000	33,672		0		0		0
2001	14,426		0	3,636	25	3,636	25
2002	17,653		0	609	3	609	3
2003	9,338		0		0		0
2004	12,125		0	4,791	40	4,791	40
2005							
2006	2,695		0		0		0
2007	30,546		0		0		0
2008	31,869		0	120	0	120	0
2009							
2010	33,056		0		0		0
2011							
2012	12,563		0	3,066	24	3,066	24
2013				424		424	
2014	39,979		0	22,118	55	22,118	55
2015	8,179		0	772	9	772	9
2016							
2017							
TOTAL	360,684		0	35,607	10	35,607	10
THREE-YEAR MOVING AVERAGES							
98-00	49,419		0	24	0	24	0
99-01	16,033		0	1,212	8	1,212	8
00-02	21,917		0	1,415	6	1,415	6
01-03	13,806		0	1,415	10	1,415	10
02-04	13,039		0	1,800	14	1,800	14
03-05	7,154		0	1,597	22	1,597	22
04-06	4,940		0	1,597	32	1,597	32
05-07	11,080		0		0		0
06-08	21,703		0	40	0	40	0
07-09	20,805		0	40	0	40	0
08-10	21,642		0	40	0	40	0
09-11	11,019		0		0		0
10-12	15,206		0	1,022	7	1,022	7
11-13	4,188		0	1,163	28	1,163	28
12-14	17,514		0	8,536	49	8,536	49
13-15	16,053		0	7,771	48	7,771	48

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	16,053		0	7,630	48	7,630	48
15-17	2,726		0	257	9	257	9
FIVE-YEAR AVERAGE							
13-17	9,632		0	4,663	48	4,663	48

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	119,440		0		0		0
1999							
2000							
2001							
2002							
2003	540		0		0		0
2004							
2005							
2006							
2007							
2008	14,167		0		0		0
2009							
2010	30,240		0		0		0
2011							
2012							
2013							
2014							
2015							
2016							
2017							
TOTAL	164,387		0		0		0
THREE-YEAR MOVING AVERAGES							
98-00	39,813		0		0		0
99-01							
00-02							
01-03	180		0		0		0
02-04	180		0		0		0
03-05	180		0		0		0
04-06							
05-07							
06-08	4,722		0		0		0
07-09	4,722		0		0		0
08-10	14,802		0		0		0
09-11	10,080		0		0		0
10-12	10,080		0		0		0
11-13							
12-14							
13-15							

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
14-16							
15-17							
FIVE-YEAR AVERAGE							
13-17							

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1994	3,472		0		0		0
1995							
1996	64,605		0	22,612	35	22,612	35
1997							
1998	1,604,031		0	41,870	3	41,870	3
1999							
2000	99,405		0		0		0
2001	80,090		0		0		0
2002	63,590		0		0		0
2003	11,416		0		0		0
2004	28,129		0	8,147	29	8,147	29
2005	59,586		0		0		0
2006	3,843		0	983	26	983	26
2007							
2008	5,414		0		0		0
2009	11,641		0	2,122	18	2,122	18
2010	89,162		0	14,387	16	14,387	16
2011							
2012	16,358		0	1,978	12	1,978	12
2013	32,906		0	93,648	285	93,648	285
2014	288,805		0		0		0
2015	72,720		0	4,750	7	4,750	7
2016	10,721		0		0		0
2017							
TOTAL	2,545,894		0	190,496	7	190,496	7
THREE-YEAR MOVING AVERAGES							
94-96	22,692		0	7,537	33	7,537	33
95-97	21,535		0	7,537	35	7,537	35
96-98	556,212		0	21,494	4	21,494	4
97-99	534,677		0	13,957	3	13,957	3
98-00	567,812		0	13,957	2	13,957	2
99-01	59,832		0		0		0
00-02	81,028		0		0		0
01-03	51,699		0		0		0
02-04	34,378		0	2,716	8	2,716	8
03-05	33,044		0	2,716	8	2,716	8
04-06	30,519		0	3,043	10	3,043	10
05-07	21,143		0	328	2	328	2
06-08	3,086		0	328	11	328	11

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	5,685		0	707	12	707	12
08-10	35,406		0	5,503	16	5,503	16
09-11	33,601		0	5,503	16	5,503	16
10-12	35,173		0	5,455	16	5,455	16
11-13	16,421		0	31,875	194	31,875	194
12-14	112,690		0	31,875	28	31,875	28
13-15	131,477		0	32,799	25	32,799	25
14-16	124,082		0	1,583	1	1,583	1
15-17	27,814		0	1,583	6	1,583	6
FIVE-YEAR AVERAGE							
13-17	81,030		0	19,679	24	19,679	24

PART IX. DETAILED DEPRECIATION CALCULATIONS

PRODUCTION AND TRANSMISSION PLANT

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 310.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA UNIT 4						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. 0						
2008	1,201,891.85	678,432	404,972	796,920	7.33	108,720
2012	166,573.53	71,407	42,624	123,949	7.33	16,910
	1,368,465.38	749,839	447,596	920,869		125,630
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1972	94,403.45	77,394	65,565	28,838	10.00	2,884
1992	5,566.81	3,999	3,388	2,179	10.00	218
	99,970.26	81,393	68,953	31,017		3,102
HUNTER COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
1978	73,362.47	44,927	39,679	33,684	25.00	1,347
1983	172,975.07	100,296	88,580	84,395	25.00	3,376
	246,337.54	145,223	128,259	118,079		4,723
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1976	276,651.77	186,685	165,252	111,400	20.00	5,570
1979	4,026.00	2,650	2,346	1,680	20.00	84
1990	433.33	251	222	211	20.00	11
	281,111.10	189,586	167,820	113,291		5,665

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 310.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1963	15,015.87	12,306	10,023	4,993	12.00	416
	15,015.87	12,306	10,023	4,993		416
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. 0						
1978	39,348.80	25,273	23,942	15,407	22.00	700
1983	125,448.00	76,601	72,566	52,882	22.00	2,404
	164,796.80	101,874	96,508	68,289		3,104
BLUNDELL GEOTHERMALS STEAM FIELD						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1990	26,725,454.50	15,472,702	18,150,084	8,575,370	20.00	428,768
1991	13,453,417.70	7,666,968	8,993,653	4,459,765	20.00	222,988
2001	546,652.37	247,114	289,874	256,778	20.00	12,839
2004	256,385.86	103,321	121,200	135,186	20.00	6,759
	40,981,910.43	23,490,105	27,554,811	13,427,099		671,354
	43,157,607.38	24,770,326	28,473,970	14,683,637		813,994
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.0	1.89

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. -4						
1962	119,504.20	109,150	65,154	59,130	7.17	8,247
1978	4,961,206.10	4,334,729	2,587,501	2,572,153	7.22	356,254
1979	22,699.51	19,756	11,793	11,815	7.22	1,636
1980	2,717,317.85	2,354,802	1,405,637	1,420,374	7.23	196,456
1981	20,980,726.23	18,104,453	10,806,972	11,012,983	7.23	1,523,234
1982	2,408,516.19	2,068,987	1,235,027	1,269,830	7.23	175,633
1983	222,471.39	190,198	113,534	117,837	7.23	16,298
1984	21,025.42	17,880	10,673	11,193	7.24	1,546
1985	518,178.45	438,319	261,643	277,263	7.24	38,296
1986	12,943.00	10,887	6,499	6,962	7.24	962
1987	305,526.76	255,387	152,446	165,301	7.25	22,800
1988	421,226.09	349,877	208,850	229,225	7.25	31,617
1989	1,456,364.68	1,201,502	717,205	797,415	7.25	109,988
1990	18,070.73	14,801	8,835	9,958	7.25	1,374
1992	53,128.00	42,811	25,555	29,698	7.26	4,091
1994	353,760.45	279,752	166,991	200,920	7.27	27,637
1996	482,525.61	373,500	222,951	278,876	7.27	38,360
1999	31,031.85	23,074	13,773	18,500	7.28	2,541
2000	288,346.87	211,026	125,966	173,914	7.28	23,889
2001	3,822,489.83	2,749,101	1,641,003	2,334,387	7.28	320,658
2002	202,784.06	142,958	85,335	125,560	7.29	17,224
2003	491,244.05	338,866	202,277	308,617	7.29	42,334
2004	869,597.96	585,415	349,448	554,934	7.29	76,123
2005	248,651.25	162,903	97,241	161,357	7.29	22,134
2006	353,804.31	224,391	133,944	234,012	7.30	32,056
2007	7,320,094.69	4,478,440	2,673,286	4,939,613	7.30	676,659
2008	5,400,556.73	3,168,762	1,891,508	3,725,071	7.30	510,284
2009	767,898.79	428,696	255,899	542,716	7.30	74,345
2010	1,184,464.88	622,180	371,394	860,450	7.31	117,709
2011	1,707,060.77	833,559	497,571	1,277,772	7.31	174,798
2012	1,471,348.12	655,630	391,361	1,138,841	7.31	155,792
2013	3,348,249.18	1,325,004	790,926	2,691,253	7.31	368,160
2014	1,008,639.26	338,665	202,157	846,828	7.32	115,687
2015	866,063.87	228,617	136,467	764,240	7.32	104,404
2016	768,537.23	135,933	81,142	718,137	7.32	98,106
2017	72,606.86	4,828	2,882	72,629	7.32	9,922
	65,298,661.22	46,824,839	27,950,844	39,959,764		5,497,254

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -7						
1984	36,594,279.32	30,033,342	22,509,640	16,646,239	9.82	1,695,136
1986	17,133,473.39	13,864,376	10,391,188	7,941,628	9.83	807,897
1987	64,871.20	52,099	39,048	30,365	9.83	3,089
1988	59,614.57	47,476	35,583	28,205	9.84	2,866
1989	113,324.43	89,490	67,072	54,185	9.84	5,507
1990	42,646.33	33,361	25,004	20,628	9.85	2,094
1992	96,284.64	73,801	55,313	47,712	9.86	4,839
1993	45,864.99	34,768	26,058	23,017	9.86	2,334
1994	28,436.28	21,291	15,957	14,469	9.87	1,466
1995	11,547.14	8,536	6,398	5,958	9.87	604
1996	15,216.84	11,089	8,311	7,971	9.88	807
1997	169,930.26	121,985	91,426	90,399	9.88	9,150
1998	6,949.67	4,906	3,677	3,759	9.89	380
1999	5,168.12	3,584	2,686	2,844	9.89	288
2000	19,091.87	12,979	9,728	10,701	9.90	1,081
2001	56,867.23	37,838	28,359	32,489	9.90	3,282
2002	14,294.74	9,285	6,959	8,336	9.91	841
2003	1,241,271.74	785,395	588,644	739,516	9.91	74,623
2004	31,715.98	19,475	14,596	19,340	9.92	1,950
2005	122,619.97	72,839	54,592	76,611	9.92	7,723
2006	612,838.91	350,466	262,670	393,067	9.93	39,584
2007	235,583.03	129,072	96,738	155,336	9.93	15,643
2008	83,924.87	43,718	32,766	57,033	9.94	5,738
2009	891,730.24	438,423	328,593	625,558	9.94	62,933
2010	83,744.32	38,366	28,755	60,852	9.95	6,116
2011	724,569.88	305,487	228,959	546,331	9.95	54,908
2012	591,184.18	224,656	168,377	464,190	9.95	46,652
2013	1,283,377.09	426,039	319,311	1,053,902	9.96	105,813
2014	161,250.12	44,770	33,555	138,983	9.96	13,954
2015	565,807.24	120,986	90,678	514,736	9.97	51,628
2016	373,032.96	52,200	39,123	360,022	9.97	36,111
2017	1,408,558.79	71,907	53,893	1,453,264	9.98	145,618
	62,889,070.34	47,584,005	35,663,657	31,627,648		3,210,655

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
1980	11,373,025.16	9,523,651	7,860,825	3,739,660	7.87	475,179
1982	3,123.00	2,590	2,138	1,048	7.88	133
1983	4,427.00	3,653	3,015	1,500	7.88	190
1985	30,953.00	25,251	20,842	10,730	7.89	1,360
1991	6,491.00	5,072	4,186	2,434	7.91	308
1995	1,951.91	1,466	1,210	781	7.92	99
1996	72,700.40	53,951	44,531	29,623	7.92	3,740
2005	21,180.74	13,164	10,866	10,739	7.95	1,351
2010	42,124.73	20,773	17,146	25,821	7.97	3,240
2011	67,782.86	30,978	25,569	43,569	7.97	5,467
2014	39,658.27	12,308	10,159	30,292	7.98	3,796
	11,663,418.07	9,692,857	8,000,488	3,896,198		494,863
CRAIG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1979	11,559,388.00	9,515,466	7,854,070	3,936,506	8.83	445,810
1982	2,834.00	2,297	1,896	995	8.84	113
1983	8,821.00	7,108	5,867	3,130	8.85	354
1985	29,379.00	23,383	19,300	10,666	8.86	1,204
1991	6,110.00	4,640	3,830	2,402	8.88	270
1994	4,918.21	3,618	2,986	2,030	8.90	228
1995	7,782.00	5,657	4,669	3,268	8.90	367
2005	21,076.42	12,488	10,308	11,190	8.94	1,252
2009	48,000.27	23,777	19,626	29,335	8.95	3,278
	11,688,308.90	9,598,434	7,922,552	3,999,523		452,876
CRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1979	9,147,584.36	7,530,116	6,215,361	3,115,175	8.83	352,794
1983	46,454.00	37,435	30,899	16,484	8.85	1,863
1984	21,772.00	17,442	14,397	7,811	8.85	883

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CRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1985	200,201.00	159,343	131,522	72,683	8.86	8,203
1986	7,667.00	6,062	5,004	2,817	8.86	318
1987	8,785.00	6,895	5,691	3,270	8.87	369
1988	82,312.00	64,131	52,934	31,024	8.87	3,498
1989	136,554.00	105,557	87,127	52,158	8.87	5,880
1990	86,420.00	66,216	54,655	33,494	8.88	3,772
1991	17,818.00	13,531	11,168	7,006	8.88	789
1993	121,672.76	90,540	74,732	49,374	8.89	5,554
1994	124,858.28	91,858	75,820	51,536	8.90	5,791
1995	211,343.12	153,641	126,815	88,755	8.90	9,972
1996	195,583.59	140,351	115,846	83,649	8.90	9,399
1997	78,426.19	55,476	45,790	34,205	8.91	3,839
1999	46,511.28	31,872	26,307	21,134	8.91	2,372
2000	215,923.18	145,201	119,849	100,393	8.92	11,255
2001	13,607.31	8,970	7,404	6,476	8.92	726
2002	36,037.66	23,222	19,167	17,591	8.93	1,970
2003	88,770.47	55,813	46,068	44,478	8.93	4,981
2004	75,467.50	46,151	38,093	38,884	8.93	4,354
2005	39,599.36	23,462	19,366	21,026	8.94	2,352
2006	438,042.25	250,518	206,778	240,025	8.94	26,848
2008	406,489.64	212,832	175,672	238,948	8.95	26,698
2009	328,728.85	162,833	134,402	200,901	8.95	22,447
2010	281,619.84	130,504	107,718	179,534	8.96	20,037
2011	170,256.96	72,818	60,104	113,558	8.96	12,674
2012	271,586.07	105,128	86,773	190,245	8.96	21,233
2013	817,858.87	277,869	229,353	604,863	8.97	67,432
2014	182,414.63	52,116	43,017	143,046	8.97	15,947
2015	1,079,117.29	238,951	197,230	903,469	8.98	100,609
2017	7,256.26	390	322	7,079	8.98	788
	14,986,738.72	10,377,244	8,565,382	6,721,091		755,647
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1958	2,285.86	2,000	1,694	660	9.67	68
1990	22,528.35	16,964	14,371	8,833	9.85	897

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1995	107,032.63	76,166	64,525	45,719	9.87	4,632
1996	54,959.52	38,555	32,662	23,946	9.88	2,424
1997	57,314.75	39,605	33,552	25,482	9.88	2,579
2002	64,927.62	40,597	34,392	32,483	9.91	3,278
2008	58,808.27	29,489	24,982	35,591	9.94	3,581
2009	33,344.57	15,781	13,369	20,976	9.94	2,110
2012	608,501.94	222,593	188,573	438,184	9.95	44,039
	1,009,703.51	481,750	408,121	631,874		63,608
DAVE JOHNSTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1960	5,284.75	4,602	3,899	1,545	9.68	160
1962	5,365.29	4,649	3,938	1,588	9.69	164
1990	22,528.34	16,964	14,371	8,833	9.85	897
1995	12,130.39	8,632	7,313	5,182	9.87	525
1996	112,458.23	78,891	66,834	48,998	9.88	4,959
2005	135,780.57	77,641	65,775	74,079	9.92	7,468
2012	264,129.94	96,620	81,853	190,201	9.95	19,116
2014	9,093.06	2,430	2,059	7,307	9.96	734
	566,770.57	290,429	246,041	337,733		34,023
DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1977	315,936.78	259,675	219,987	105,428	9.78	10,780
1991	479,594.52	357,648	302,986	190,996	9.85	19,390
1992	143,784.20	106,088	89,874	58,224	9.86	5,905
1997	31,422.92	21,714	18,395	13,970	9.88	1,414
2006	20,724.25	11,409	9,665	11,681	9.93	1,176

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DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
2008	17,043,077.86	8,546,170	7,239,996	10,314,374	9.94	1,037,663
2009	873,683.12	413,492	350,295	549,599	9.94	55,292
2010	59,569.36	26,270	22,255	39,101	9.95	3,930
	18,967,793.01	9,742,466	8,253,453	11,283,374		1,135,550
DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1990	1,137.26	856	725	446	9.85	45
1991	159,763.84	119,141	100,932	63,625	9.85	6,459
1993	1,582,689.51	1,154,910	978,397	651,774	9.86	66,103
1994	5,584.65	4,025	3,410	2,342	9.87	237
1996	622,133.78	436,435	369,731	271,066	9.88	27,436
2003	136,281.50	83,006	70,320	70,050	9.91	7,069
2008	17,311.40	8,681	7,354	10,477	9.94	1,054
2009	1,554,659.15	735,781	623,326	977,973	9.94	98,388
2010	50,893.98	22,444	19,014	33,407	9.95	3,357
2011	316,343.40	128,388	108,766	217,068	9.95	21,816
2012	10,679,428.38	3,906,583	3,309,511	7,690,300	9.95	772,894
2017	33,588.38	1,651	1,399	33,197	9.98	3,326
	15,159,815.23	6,601,901	5,592,884	10,021,726		1,008,184
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1958	2,253,240.02	1,971,203	1,669,930	650,908	9.67	67,312
1959	7,165.56	6,255	5,299	2,082	9.67	215
1960	923,804.37	804,433	681,486	270,033	9.68	27,896
1961	30,373.44	26,382	22,350	8,935	9.69	922
1962	484.75	420	356	143	9.69	15
1963	6,640.40	5,738	4,861	1,979	9.70	204
1964	2,194,066.11	1,890,984	1,601,971	657,917	9.70	67,826
1965	13,063.50	11,226	9,510	3,945	9.71	406

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DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1966	37,594.74	32,209	27,286	11,436	9.72	1,177
1967	26,492.07	22,630	19,171	8,116	9.72	835
1968	16,916.35	14,403	12,202	5,222	9.73	537
1969	4,963.29	4,213	3,569	1,543	9.73	159
1970	4,959.54	4,195	3,554	1,554	9.74	160
1971	37,087.63	31,252	26,476	11,725	9.75	1,203
1972	5,613,832.98	4,713,515	3,993,114	1,789,134	9.75	183,501
1973	1,335,042.07	1,116,452	945,816	429,277	9.76	43,983
1974	421,585.13	351,181	297,507	136,725	9.76	14,009
1975	522,494.36	433,345	367,114	171,056	9.77	17,508
1976	392,719.74	324,325	274,756	129,745	9.77	13,280
1977	249,096.89	204,738	173,446	83,123	9.78	8,499
1978	396,855.33	324,654	275,035	133,726	9.78	13,673
1979	719.31	585	496	245	9.79	25
1980	184,340.90	149,208	126,403	63,468	9.80	6,476
1981	50,557.87	40,698	34,478	17,597	9.80	1,796
1983	126,294.78	100,448	85,096	44,988	9.81	4,586
1984	1,292,092.55	1,020,793	864,778	466,078	9.82	47,462
1985	86,891.26	68,187	57,765	31,733	9.82	3,231
1986	328,048.43	255,533	216,478	121,412	9.83	12,351
1987	394,275.01	304,809	258,223	147,880	9.83	15,044
1988	2,378,430.97	1,823,325	1,544,653	905,131	9.84	91,985
1989	1,039,525.02	790,206	669,433	401,278	9.84	40,780
1990	383,113.56	288,493	244,400	150,206	9.85	15,249
1991	697,159.09	519,893	440,434	277,640	9.85	28,187
1992	267,112.58	197,084	166,962	108,164	9.86	10,970
1993	771,786.56	563,183	477,108	317,833	9.86	32,235
1994	2,901,701.55	2,091,320	1,771,688	1,217,064	9.87	123,309
1995	168,052.28	119,589	101,311	71,783	9.87	7,273
1996	246,409.86	172,860	146,441	107,362	9.88	10,867
1997	65,259.04	45,095	38,203	29,014	9.88	2,937
1998	33,017.65	22,438	19,009	15,000	9.89	1,517
1999	12,008,965.77	8,017,367	6,792,014	5,577,221	9.89	563,925
2000	78,509.13	51,378	43,526	37,339	9.90	3,772
2001	218,856.67	140,179	118,754	106,668	9.90	10,775
2002	1,052,256.14	657,946	557,387	526,437	9.91	53,122
2003	433,959.96	264,316	223,919	223,060	9.91	22,509
2004	560,009.88	331,020	280,428	296,382	9.92	29,877
2005	375,613.05	214,781	181,954	204,927	9.92	20,658

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
2006	1,566,805.83	862,517	730,692	883,118	9.93	88,934
2007	526,450.98	277,651	235,216	307,029	9.93	30,919
2008	64,028,942.65	32,107,006	27,199,856	38,749,955	9.94	3,898,386
2009	4,398,353.51	2,081,629	1,763,478	2,766,826	9.94	278,353
2010	1,023,526.62	451,380	382,392	671,840	9.95	67,522
2011	233,226.80	94,655	80,188	160,035	9.95	16,084
2012	4,033,146.53	1,475,343	1,249,855	2,904,285	9.95	291,888
2013	1,016,029.23	324,680	275,057	771,453	9.96	77,455
2014	1,181,018.42	315,644	267,402	949,047	9.96	95,286
2015	394,210.63	81,142	68,740	337,296	9.97	33,831
2016	4,477,696.89	603,161	510,975	4,101,052	9.97	411,339
2017	522,433.18	25,673	21,749	516,357	9.98	51,739
	124,033,278.41	69,244,968	58,661,749	69,092,528		6,965,974
GADSBY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1951	937,637.48	869,625	1,078,283			
1957	3,445.32	3,143	3,962			
1966	2,410.11	2,129	2,772			
1977	12,577.97	10,491	14,465			
1979	3,893.33	3,204	4,477			
1985	28,551.19	22,372	32,834			
1986	10,891.22	8,451	12,525			
1987	31,516.04	24,198	36,243			
1994	13,437.92	9,410	14,463	991	14.69	67
1995	80,643.89	55,523	85,336	7,405	14.70	504
2003	79,370.36	44,837	68,912	22,364	14.79	1,512
2017	26,878.58	1,001	1,538	29,372	14.93	1,967
	1,231,253.41	1,054,384	1,355,810	60,131		4,050

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GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -16						
1952	932,091.66	869,825	1,081,226			
1956	10,893.89	10,052	12,637			
1957	1,465.29	1,348	1,700			
1966	1,262.56	1,125	1,465			
1973	1,452.09	1,251	1,684			
1975	47,824.38	40,744	55,476			
1980	9,991.98	8,236	11,591			
1985	4,795.56	3,790	5,563			
1986	10,891.22	8,525	12,634			
1991	23,440.83	17,314	27,191			
1994	32,183.97	22,732	37,333			
2017	28,850.12	1,084	19,410	14,057	14.93	942
	1,105,143.55	986,026	1,267,910	14,057		942
GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1955	925,813.61	849,502	1,064,686			
1966	2,052.36	1,813	2,360			
1978	1,956.41	1,621	2,250			
1979	3,833.20	3,155	4,408			
1985	20,720.65	16,236	23,829			
1986	17,010.54	13,200	19,562			
1991	15,137.74	11,085	16,473	936	14.65	64
1996	33,121.27	22,391	33,274	4,816	14.71	327
2004	103,985.70	56,623	84,143	35,440	14.80	2,395
2006	31,936.55	15,937	23,683	13,044	14.82	880
2017	48,631.57	1,812	2,693	53,234	14.93	3,566
	1,204,199.60	993,375	1,277,360	107,470		7,232

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1951	670,040.60	621,438	770,547			
1952	570,234.52	527,554	655,770			
1954	19,513.28	17,955	22,440			
1955	284,410.50	260,968	327,072			
1956	1,515.85	1,387	1,743			
1957	6,608.59	6,028	7,600			
1958	6,159.04	5,600	7,083			
1959	43,979.11	39,859	50,576			
1961	248.64	224	286			
1965	3,207.69	2,845	3,683	6	14.33	
1966	664.82	587	760	5	14.34	
1967	2,431.90	2,139	2,769	28	14.36	2
1970	4,226.15	3,666	4,745	115	14.40	8
1972	542,894.47	466,274	603,574	20,754	14.42	1,439
1973	7,758.77	6,627	8,578	344	14.44	24
1974	1,137.71	966	1,250	58	14.45	4
1976	1,237,258.66	1,038,736	1,344,605	78,243	14.47	5,407
1977	141,124.69	117,713	152,375	9,918	14.49	684
1978	51,154.00	42,388	54,870	3,957	14.50	273
1979	76,517.31	62,974	81,517	6,477	14.51	446
1980	223,751.72	182,830	236,667	20,648	14.52	1,422
1982	22,558.21	18,145	23,488	2,454	14.55	169
1984	3,702.52	2,928	3,790	468	14.57	32
1985	463,384.90	363,102	470,022	62,871	14.58	4,312
1986	549,930.90	426,738	552,396	80,024	14.59	5,485
1987	55,972.22	42,975	55,630	8,739	14.61	598
1991	281,586.60	206,195	266,912	56,913	14.65	3,885
1992	1,104,320.25	797,553	1,032,402	237,566	14.66	16,205
1993	312,107.23	221,994	287,363	71,560	14.68	4,875
1994	2,971,105.01	2,080,438	2,693,049	723,722	14.69	49,266
1995	270,176.02	186,014	240,788	69,914	14.70	4,756
1996	185,252.12	125,233	162,109	50,931	14.71	3,462
1997	50,329.79	33,369	43,195	14,684	14.72	998
1998	8,602.12	5,584	7,228	2,664	14.73	181
1999	29,459.18	18,686	24,188	9,690	14.74	657
2000	3,745.67	2,318	3,001	1,307	14.75	89
2001	11,398.04	6,863	8,884	4,224	14.76	286
2003	208,648.98	117,869	152,577	87,369	14.79	5,907
2004	24,036.11	13,088	16,942	10,700	14.80	723

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GADSBY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
2005	21,084.08	11,020	14,265	9,982	14.81	674
2006	32,786.12	16,361	21,179	16,525	14.82	1,115
2007	70,818.46	33,551	43,431	38,011	14.83	2,563
2008	958,827.33	427,873	553,866	548,786	14.84	36,980
2009	77,957.86	32,464	42,023	47,628	14.85	3,207
2011	31,499.24	10,971	14,202	22,023	14.87	1,481
2012	21,797.05	6,738	8,722	16,345	14.88	1,098
2014	6,009.10	1,311	1,697	5,213	14.90	350
2016	16,728.47	1,757	2,274	16,963	14.92	1,137
2017	30,578.72	1,139	1,474	33,691	14.93	2,257
	11,719,240.32	8,621,035	11,085,607	2,391,519		162,457
HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1965	857,610.59	695,594	691,434	183,329	12.50	14,666
1982	149,435.00	111,059	110,395	42,029	12.66	3,320
1985	1,652.00	1,199	1,192	493	12.69	39
1993	2,454.59	1,632	1,622	881	12.76	69
1994	10,828.52	7,093	7,051	3,995	12.77	313
1996	32,442.44	20,577	20,454	12,637	12.79	988
2000	8,687.24	5,077	5,047	3,814	12.82	298
2006	49,090.66	23,498	23,357	26,715	12.87	2,076
2007	7,209.87	3,285	3,265	4,089	12.88	317
2014	11,466.91	2,486	2,471	9,225	12.93	713
	1,130,877.82	871,500	866,288	287,207		22,799
HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1976	1,650,480.19	1,274,385	1,266,763	416,727	12.61	33,047
1978	1,521.00	1,161	1,154	397	12.63	31
1979	79.00	60	60	21	12.64	2

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HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1982	87,143.00	64,764	64,377	24,509	12.66	1,936
1985	1,461.00	1,060	1,054	437	12.69	34
1989	9,622.00	6,717	6,677	3,138	12.73	247
1993	6,242.11	4,149	4,124	2,243	12.76	176
1996	4,625.65	2,934	2,916	1,802	12.79	141
2002	2,489.83	1,380	1,372	1,168	12.84	91
2004	29,127.90	15,128	15,038	14,673	12.85	1,142
2007	3,580.60	1,632	1,622	2,030	12.88	158
2012	6,250.59	1,900	1,889	4,487	12.91	348
2013	22,117.00	5,808	5,773	16,786	12.92	1,299
	1,824,739.87	1,381,078	1,372,818	488,417		38,652
HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1965	593,675.42	476,800	473,948	125,664	12.50	10,053
1976	755,309.84	577,480	574,026	188,837	12.61	14,975
1979	2,200.00	1,652	1,642	580	12.64	46
1982	62,701.00	46,142	45,866	17,462	12.66	1,379
1983	49,924.00	36,462	36,244	14,179	12.67	1,119
1984	144,105.00	104,406	103,782	41,764	12.68	3,294
1985	59,353.00	42,642	42,387	17,560	12.69	1,384
1986	4,015.00	2,859	2,842	1,213	12.70	96
1987	31,494.00	22,217	22,084	9,725	12.71	765
1988	5,828.00	4,071	4,047	1,840	12.72	145
1991	8,012.00	5,413	5,381	2,711	12.74	213
1993	100,211.45	65,956	65,562	35,652	12.76	2,794
1994	28,176.58	18,276	18,167	10,292	12.77	806
1996	36,570.20	22,967	22,830	14,106	12.79	1,103
1997	60,361.86	37,225	37,002	23,963	12.80	1,872
1998	5,190.59	3,141	3,122	2,120	12.80	166
2000	13,749.61	7,957	7,909	5,978	12.82	466
2001	11,975.41	6,757	6,717	5,379	12.83	419
2002	136,236.06	74,746	74,299	63,299	12.84	4,930
2003	21,698.97	11,551	11,482	10,434	12.84	813
2004	244,830.39	125,907	125,154	122,125	12.85	9,504

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HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
2005	18,415.19	9,115	9,060	9,539	12.86	742
2006	496,461.53	235,309	233,902	267,525	12.87	20,787
2009	37,978.59	15,178	15,087	23,271	12.89	1,805
2010	48,381.17	17,889	17,782	31,083	12.90	2,410
2011	11,645,071.71	3,922,585	3,899,124	7,862,398	12.91	609,016
2012	55,931.83	16,834	16,733	39,758	12.91	3,080
2013	41,239.29	10,724	10,660	30,992	12.92	2,399
2014	5,973.09	1,282	1,274	4,758	12.93	368
2015	70,813.76	11,541	11,472	60,050	12.94	4,641
2016	58,068.43	6,052	6,016	52,633	12.95	4,064
2017	41,894.62	1,573	1,564	40,750	12.95	3,147
	14,895,847.59	5,942,709	5,907,166	9,137,640		708,801
HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
1978	21,315,510.00	14,034,831	12,395,397	10,625,354	23.51	451,950
1981	12,490.27	7,978	7,046	6,443	23.61	273
1982	17,243.53	10,891	9,619	9,004	23.65	381
1983	24,004.23	14,988	13,237	12,687	23.68	536
1984	455.86	281	248	244	23.71	10
1985	12,848.02	7,823	6,909	6,967	23.75	293
1986	130,924.30	78,665	69,476	71,922	23.78	3,024
1987	90,543.75	53,649	47,382	50,405	23.81	2,117
1988	54,325.00	31,716	28,011	30,660	23.84	1,286
1989	64,095.78	36,830	32,528	36,696	23.88	1,537
1990	5,019.52	2,837	2,506	2,915	23.91	122
1991	64,867.03	36,030	31,821	38,235	23.94	1,597
1993	6,876.96	3,677	3,247	4,180	24.00	174
2001	19,071.44	8,212	7,253	13,344	24.25	550
2004	10,294.40	3,913	3,456	7,662	24.34	315
2005	501,350.25	181,226	160,057	381,402	24.37	15,650
2006	129,557.84	44,263	39,093	100,830	24.40	4,132
2007	185,952.51	59,682	52,710	148,118	24.43	6,063
2008	60,983.09	18,228	16,099	49,763	24.46	2,034
2009	51,748.33	14,248	12,584	43,305	24.49	1,768

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HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
2011	70,079.24	15,734	13,896	61,789	24.54	2,518
2013	190,534.35	31,642	27,946	177,831	24.60	7,229
2017	68,971.27	1,477	1,304	73,185	24.72	2,961
	23,087,746.97	14,698,821	12,981,825	11,952,942		506,520
HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
1980	11,351,709.58	7,327,465	6,471,530	5,788,316	23.58	245,476
1982	9,906.35	6,257	5,526	5,173	23.65	219
1983	17,231.31	10,759	9,502	9,108	23.68	385
1985	253.67	154	136	138	23.75	6
1986	36,972.87	22,215	19,620	20,311	23.78	854
1987	41,651.90	24,680	21,797	23,187	23.81	974
1988	2,528.50	1,476	1,304	1,427	23.84	60
1989	39,027.51	22,425	19,805	22,344	23.88	936
1990	10,445.78	5,904	5,214	6,067	23.91	254
1991	1,945.37	1,081	955	1,146	23.94	48
1992	5,054.46	2,756	2,434	3,025	23.97	126
1993	27,310.35	14,602	12,896	16,599	24.00	692
2001	10,366.00	4,464	3,943	7,253	24.25	299
2003	4,120.60	1,639	1,448	3,003	24.31	124
2005	313,187.03	113,210	99,986	238,256	24.37	9,777
2006	78,902.28	26,957	23,808	61,406	24.40	2,517
2007	26,670.53	8,560	7,560	21,244	24.43	870
2008	75,355.68	22,524	19,893	61,491	24.46	2,514
2009	4,071.45	1,121	990	3,407	24.49	139
2011	47,839.22	10,740	9,485	42,181	24.54	1,719
2013	57,984.54	9,630	8,505	54,118	24.60	2,200
2015	122,634.43	12,147	10,728	121,717	24.66	4,936
2017	178,630.27	3,826	3,379	189,542	24.72	7,668
	12,463,799.68	7,654,592	6,760,445	6,700,459		282,793

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HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
1983	53,016,014.98	33,101,588	29,234,931	28,022,365	23.68	1,183,377
1986	4,578.46	2,751	2,430	2,515	23.78	106
1987	533,304.98	315,994	279,082	296,887	23.81	12,469
1990	1,643.82	929	820	955	23.91	40
1991	105,731.89	58,728	51,868	62,323	23.94	2,603
1994	54,431.29	28,505	25,175	33,611	24.03	1,399
1995	80,510.81	41,214	36,400	50,552	24.07	2,100
2001	185,397.22	79,833	70,508	129,721	24.25	5,349
2003	37,357.02	14,857	13,122	27,224	24.31	1,120
2004	80,339.44	30,539	26,972	59,795	24.34	2,457
2005	412,121.39	148,972	131,570	313,521	24.37	12,865
2006	159,561.95	54,514	48,146	124,181	24.40	5,089
2007	46,011.99	14,768	13,043	36,650	24.43	1,500
2008	72,178.90	21,574	19,054	58,899	24.46	2,408
2009	25,097.18	6,910	6,103	21,002	24.49	858
2011	392,419.51	88,102	77,811	346,002	24.54	14,100
2012	182,410.93	35,766	31,588	165,416	24.57	6,732
2015	280,138.86	27,747	24,506	278,044	24.66	11,275
2016	14,842.59	912	805	15,225	24.69	617
2017	42,105.56	902	797	44,677	24.72	1,807
	55,726,198.77	34,075,105	30,094,730	30,089,565		1,268,271
HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
1978	7,587,297.46	4,995,726	4,412,166	3,782,115	23.51	160,873
1980	89,447.80	57,738	50,994	45,610	23.58	1,934
1981	720,993.87	460,546	406,749	371,925	23.61	15,753
1983	17,865.72	11,155	9,852	9,443	23.68	399
1986	3,047.19	1,831	1,617	1,674	23.78	70
1987	1,121.13	664	586	624	23.81	26
1989	28,406.56	16,323	14,416	16,263	23.88	681
1990	173,374.85	97,991	86,544	100,700	23.91	4,212
1991	12,269.75	6,815	6,019	7,232	23.94	302
1992	37,775.70	20,597	18,191	22,607	23.97	943
1993	38,842.08	20,767	18,341	23,608	24.00	984

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HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
1997	15,877.20	7,735	6,831	10,316	24.13	428
2002	32,958.69	13,665	12,069	23,527	24.28	969
2003	25,690.57	10,217	9,024	18,722	24.31	770
2004	30,895.08	11,744	10,372	22,995	24.34	945
2005	188,203.06	68,031	60,084	143,175	24.37	5,875
2006	101,653.62	34,730	30,673	79,113	24.40	3,242
2007	27,029.31	8,675	7,662	21,530	24.43	881
2008	69,991.24	20,920	18,476	57,114	24.46	2,335
2009	57,235.21	15,759	13,918	47,896	24.49	1,956
2011	62,402.91	14,010	12,373	55,022	24.54	2,242
2012	2,533.05	497	439	2,297	24.57	93
2015	54,003.66	5,349	4,724	53,600	24.66	2,174
2016	28,939.35	1,779	1,571	29,683	24.69	1,202
	9,407,855.06	5,903,264	5,213,693	4,946,790		209,289
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
1978	31,539,511.28	20,766,649	18,340,859	15,721,813	23.51	668,729
1980	11,141,147.74	7,191,548	6,351,490	5,680,949	23.58	240,922
1981	113,642.36	72,591	64,112	58,622	23.61	2,483
1982	18,114.31	11,441	10,105	9,459	23.65	400
1983	44,578,545.68	27,833,489	24,582,208	23,562,621	23.68	995,043
1984	40,314.41	24,868	21,963	21,576	23.71	910
1985	497,027.03	302,652	267,299	269,491	23.75	11,347
1986	1,774,283.06	1,066,073	941,543	974,683	23.78	40,988
1987	816,100.02	483,556	427,071	454,317	23.81	19,081
1988	684,609.28	399,686	352,998	386,380	23.84	16,207
1989	713,305.82	409,868	361,991	408,380	23.88	17,101
1990	711,417.72	402,091	355,122	413,209	23.91	17,282
1991	101,336.61	56,287	49,712	59,732	23.94	2,495
1992	204,851.04	111,693	98,646	122,593	23.97	5,114
1993	521,447.45	278,800	246,233	316,930	24.00	13,205
1994	774,415.75	405,547	358,174	478,195	24.03	19,900
1995	1,113,455.67	569,988	503,407	699,125	24.07	29,045
1996	346,645.13	173,250	153,012	221,364	24.10	9,185

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HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
1997	477,220.53	232,491	205,333	310,065	24.13	12,850
1998	209,264.57	99,198	87,611	138,395	24.16	5,728
1999	149,384.33	68,745	60,715	100,620	24.19	4,160
2000	108,579.88	48,397	42,744	74,523	24.22	3,077
2002	94,879.18	39,339	34,744	67,726	24.28	2,789
2003	498,673.77	198,322	175,156	363,412	24.31	14,949
2004	1,742,648.70	662,429	585,049	1,297,011	24.34	53,287
2005	702,815.70	254,051	224,375	534,666	24.37	21,940
2006	961,493.10	328,491	290,119	748,293	24.40	30,668
2007	453,954.36	145,699	128,680	361,591	24.43	14,801
2008	2,709,275.73	809,805	715,210	2,210,808	24.46	90,385
2009	512,783.07	141,187	124,695	429,111	24.49	17,522
2010	200,107.83	50,221	44,355	171,762	24.51	7,008
2011	336,533.48	75,555	66,729	296,727	24.54	12,092
2012	165,868.41	32,522	28,723	150,415	24.57	6,122
2013	835,107.55	138,688	122,488	779,429	24.60	31,684
2014	364,576.26	48,745	43,051	350,691	24.63	14,238
2015	2,746,897.97	272,071	240,290	2,726,360	24.66	110,558
2016	1,673,828.17	102,878	90,861	1,716,874	24.69	69,537
2017	228,513.42	4,894	4,322	242,472	24.72	9,809
	110,862,576.37	64,313,805	56,801,192	62,930,390		2,642,641
HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -8						
1977	16,582,991.61	12,118,373	10,889,226	7,020,405	18.15	386,799
1978	1,103.69	800	719	473	18.17	26
1980	1,565,930.05	1,116,635	1,003,377	687,828	18.21	37,772
1981	6,336.99	4,479	4,025	2,819	18.23	155
1983	7,786.59	5,399	4,851	3,558	18.27	195
1984	30,788.23	21,127	18,984	14,267	18.29	780
1986	120,755.77	81,035	72,816	57,600	18.33	3,142
1987	16,823.20	11,155	10,024	8,145	18.35	444
1989	16,376.08	10,582	9,509	8,177	18.38	445
1991	16,197.66	10,163	9,132	8,361	18.42	454
1994	32,227.92	19,209	17,261	17,545	18.48	949

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HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -8						
1995	32,812.46	19,190	17,244	18,194	18.49	984
1997	107,999.99	60,472	54,338	62,302	18.53	3,362
1999	41,865.72	22,293	20,032	25,183	18.57	1,356
2003	13,977.18	6,540	5,877	9,219	18.63	495
2004	100,742.53	45,252	40,662	68,140	18.65	3,654
2005	176,768.39	75,858	68,164	122,746	18.67	6,575
2006	193,041.23	78,686	70,705	137,780	18.69	7,372
2008	354,227.78	127,792	114,830	267,736	18.72	14,302
2009	197,068.01	65,927	59,240	153,593	18.74	8,196
2011	58,252.72	16,090	14,458	48,455	18.77	2,582
2012	75,709.74	18,410	16,543	65,224	18.79	3,471
2016	125,987.94	10,029	9,012	127,055	18.85	6,740
	19,875,771.48	13,945,496	12,531,027	8,934,806		490,250
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -7						
1974	13,183,982.04	9,752,778	8,763,569	5,343,291	18.09	295,373
1980	724,328.81	511,723	459,820	315,212	18.21	17,310
1981	58,694.82	41,099	36,930	25,873	18.23	1,419
1983	7,684.44	5,279	4,744	3,479	18.27	190
1984	27,714.99	18,842	16,931	12,724	18.29	696
1986	44,118.93	29,333	26,358	20,849	18.33	1,137
1987	5,181.73	3,404	3,059	2,486	18.35	135
1988	33,779.48	21,911	19,689	16,455	18.37	896
1989	24,415.11	15,631	14,046	12,079	18.38	657
1990	1,889.55	1,193	1,072	950	18.40	52
1991	43,463.22	27,019	24,279	22,227	18.42	1,207
1992	16,592.15	10,151	9,121	8,632	18.44	468
1994	91,161.44	53,833	48,373	49,170	18.48	2,661
1997	51,661.38	28,659	25,752	29,526	18.53	1,593
1999	42,810.89	22,585	20,294	25,513	18.57	1,374
2001	49,148.29	24,448	21,968	30,620	18.60	1,646
2002	53,498.92	25,728	23,118	34,125	18.62	1,833
2003	21,312.87	9,879	8,877	13,928	18.63	748
2004	102,951.22	45,816	41,169	68,989	18.65	3,699

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HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -7						
2005	28,886.74	12,282	11,036	19,873	18.67	1,064
2006	11,212,028.80	4,527,859	4,068,605	7,928,265	18.69	424,198
2008	308,902.24	110,409	99,210	231,315	18.72	12,357
2009	85,326.45	28,281	25,413	65,887	18.74	3,516
2012	2,373.90	572	514	2,026	18.79	108
	26,221,908.41	15,328,714	13,773,947	14,283,495		774,337
HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -7						
1974	31,556,624.60	23,343,839	20,976,111	12,789,478	18.09	706,992
1977	9,297,125.49	6,731,163	6,048,432	3,899,492	18.15	214,848
1979	368,549.06	262,608	235,972	158,375	18.19	8,707
1980	3,151,561.43	2,226,509	2,000,678	1,371,493	18.21	75,315
1981	180,592.19	126,454	113,628	79,606	18.23	4,367
1982	2,415,365.65	1,675,467	1,505,527	1,078,914	18.25	59,119
1983	637,106.31	437,640	393,251	288,453	18.27	15,788
1984	695,048.09	472,526	424,598	319,103	18.29	17,447
1985	1,339,832.98	901,074	809,680	623,942	18.31	34,077
1986	1,691,876.49	1,124,853	1,010,761	799,547	18.33	43,620
1987	806,237.70	529,622	475,903	386,771	18.35	21,077
1988	101,549.60	65,871	59,190	49,468	18.37	2,693
1989	51,366.31	32,886	29,550	25,412	18.38	1,383
1990	56,862.91	35,888	32,248	28,595	18.40	1,554
1991	121,855.58	75,751	68,068	62,318	18.42	3,383
1992	526,270.54	321,963	289,307	273,803	18.44	14,848
1993	152,526.48	91,727	82,423	80,780	18.46	4,376
1994	447,853.84	264,468	237,643	241,560	18.48	13,071
1995	287,030.62	166,316	149,447	157,676	18.49	8,528
1996	862,759.10	489,566	439,910	483,242	18.51	26,107
1998	278,991.06	151,087	135,762	162,758	18.55	8,774
1999	724,321.17	382,118	343,360	431,663	18.57	23,245
2001	465,221.95	231,421	207,948	289,839	18.60	15,583
2002	348,216.63	167,458	150,473	222,119	18.62	11,929
2003	716,379.43	332,074	298,392	468,134	18.63	25,128
2004	1,089,291.99	484,761	435,592	729,950	18.65	39,139

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HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -7						
2005	326,761.78	138,928	124,837	224,798	18.67	12,041
2006	956,489.69	386,268	347,089	676,355	18.69	36,188
2007	439,780.17	167,865	150,839	319,726	18.70	17,098
2008	5,430,804.07	1,941,093	1,744,211	4,066,749	18.72	217,241
2009	2,794,243.25	926,133	832,197	2,157,643	18.74	115,136
2010	86,009.59	26,118	23,469	68,561	18.75	3,657
2011	1,322,988.02	362,039	325,318	1,090,279	18.77	58,086
2012	3,098,007.07	746,342	670,642	2,644,226	18.79	140,725
2013	97,033.45	19,980	17,953	85,872	18.80	4,568
2014	407,589.01	68,057	61,154	374,966	18.82	19,924
2015	3,665,646.14	457,882	411,440	3,510,802	18.84	186,348
2016	1,218,227.60	96,081	86,336	1,217,168	18.85	64,571
2017	654,412.27	18,073	16,240	683,981	18.87	36,247
	78,868,409.31	46,479,969	41,765,580	42,623,618		2,312,928
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -6						
1974	13,813,887.76	11,620,463	10,286,364	4,356,357	10.71	406,756
1979	1,761.00	1,445	1,279	588	10.74	55
1985	29,486.00	23,262	20,591	10,664	10.78	989
1987	3,377.00	2,621	2,320	1,260	10.80	117
1988	1,385.00	1,066	944	524	10.80	49
1990	77,266.03	58,330	51,633	30,269	10.81	2,800
1991	14,646.55	10,939	9,683	5,842	10.82	540
2003	123,911.79	74,631	66,063	65,284	10.89	5,995
2005	84,240.63	47,486	42,034	47,261	10.90	4,336
2006	377,077.36	204,152	180,714	218,988	10.91	20,072
2007	178,339.04	92,261	81,669	107,371	10.92	9,833
2011	43,374.74	17,070	15,110	30,867	10.94	2,821
2012	147,154.12	52,058	46,081	109,902	10.94	10,046
2013	275,888.90	84,908	75,160	217,282	10.95	19,843
2017	272,661.20	12,598	11,152	277,869	10.97	25,330
	15,444,457.12	12,303,290	10,890,798	5,480,327		509,582

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JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -6						
1975	12,011,672.00	9,351,164	8,277,594	4,454,778	14.46	308,076
1985	29,486.00	21,297	18,852	12,403	14.58	851
1988	1,386.00	970	859	611	14.62	42
1990	77,266.08	52,827	46,762	35,140	14.64	2,400
1991	14,646.57	9,886	8,751	6,774	14.65	462
2005	296,522.30	142,859	126,458	187,856	14.81	12,684
2007	34,273.23	14,967	13,249	23,081	14.83	1,556
2009	101,443.17	38,938	34,468	73,062	14.85	4,920
2017	269,091.92	9,242	8,181	277,056	14.93	18,557
	12,835,787.27	9,642,150	8,535,173	5,070,762		349,548
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
1976	11,969,908.00	8,590,193	7,603,987	5,203,814	19.03	273,453
1979	18,678.00	13,081	11,579	8,406	19.10	440
1985	29,486.00	19,455	17,221	14,329	19.23	745
1986	28,782.00	18,769	16,614	14,183	19.25	737
1987	3,377.00	2,175	1,925	1,688	19.27	88
1988	1,386.00	881	780	703	19.29	36
1990	77,266.08	47,751	42,269	40,406	19.33	2,090
1991	14,646.57	8,912	7,889	7,783	19.35	402
2005	84,240.63	34,723	30,737	59,401	19.63	3,026
2006	65,826.22	25,759	22,802	47,632	19.65	2,424
2007	426,297.08	157,413	139,341	316,797	19.66	16,114
2009	102,856.11	32,927	29,147	80,909	19.70	4,107
2012	23,031.22	5,335	4,723	19,921	19.76	1,008
2017	106,932.73	2,811	2,488	111,930	19.85	5,639
	12,952,713.64	8,960,185	7,931,502	5,927,902		310,309

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
1979	38,184,423.85	26,743,168	23,672,891	17,184,443	19.10	899,709
1982	165,579.00	112,818	99,866	77,304	19.16	4,035
1985	484,960.00	319,974	283,239	235,668	19.23	12,255
1986	938.00	612	542	462	19.25	24
1988	5,747.00	3,654	3,234	2,915	19.29	151
1990	77,266.08	47,751	42,269	40,406	19.33	2,090
1991	14,646.57	8,912	7,889	7,783	19.35	402
1993	50,158.11	29,502	26,115	27,554	19.39	1,421
1995	33,035.16	18,694	16,548	18,800	19.43	968
2004	71,911.47	31,040	27,476	49,469	19.61	2,523
2005	84,240.65	34,723	30,737	59,401	19.63	3,026
2008	76,907.61	26,581	23,529	58,762	19.68	2,986
2009	276,771.60	88,601	78,429	217,717	19.70	11,052
2011	11,778.66	3,100	2,744	9,859	19.74	499
2013	226,349.42	44,743	39,606	202,588	19.77	10,247
2017	146,207.98	3,844	3,403	153,040	19.85	7,710
	39,910,921.16	27,517,717	24,358,517	18,346,169		959,098
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -6						
1976	31,854,378.79	22,646,616	20,046,648	13,718,994	19.03	720,914
1977	16,114.00	11,365	10,060	7,021	19.06	368
1978	16,817.00	11,766	10,415	7,411	19.08	388
1979	65,710.00	45,591	40,357	29,296	19.10	1,534
1980	250,298.00	172,150	152,386	112,930	19.12	5,906
1981	22,493.00	15,329	13,569	10,273	19.14	537
1982	581,518.00	392,517	347,454	268,955	19.16	14,037
1983	323,813.00	216,304	191,471	151,771	19.19	7,909
1984	280,376.00	185,318	164,042	133,156	19.21	6,932
1985	592,360.58	387,183	342,732	285,170	19.23	14,829
1986	537,262.00	347,080	307,233	262,265	19.25	13,624
1987	651,278.06	415,552	367,844	322,511	19.27	16,736
1988	174,883.43	110,141	97,496	87,880	19.29	4,556
1989	199,176.74	123,735	109,529	101,598	19.31	5,261
1990	1,668,324.99	1,021,407	904,143	864,281	19.33	44,712

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -6						
1991	2,964,282.53	1,786,809	1,581,673	1,560,467	19.35	80,644
1992	2,876,971.98	1,705,849	1,510,007	1,539,583	19.37	79,483
1993	364,126.25	212,170	187,812	198,162	19.39	10,220
1994	917,687.32	524,798	464,548	508,201	19.41	26,182
1995	671,921.76	376,674	333,430	378,808	19.43	19,496
1996	654,859.79	359,383	318,124	376,028	19.45	19,333
1997	43,488.84	23,324	20,646	25,452	19.47	1,307
1998	155,308.21	81,243	71,916	92,711	19.49	4,757
1999	175,525.37	89,412	79,147	106,910	19.51	5,480
2001	161,424.56	77,381	68,497	102,613	19.55	5,249
2002	514,898.47	238,511	211,128	334,664	19.57	17,101
2003	620,849.78	276,902	245,112	412,989	19.59	21,082
2004	583,496.66	249,512	220,867	397,640	19.61	20,277
2005	328,549.41	134,158	118,756	229,507	19.63	11,692
2006	1,140,649.41	442,188	391,422	817,666	19.65	41,612
2007	719,153.39	263,071	232,869	529,434	19.66	26,930
2008	342,125.54	117,141	103,693	258,961	19.68	13,159
2009	3,917,002.39	1,242,202	1,099,590	3,052,433	19.70	154,946
2010	239,122.53	69,365	61,401	192,068	19.72	9,740
2011	753,493.95	196,473	173,917	624,787	19.74	31,651
2012	607,916.81	139,504	123,488	520,904	19.76	26,362
2013	1,383,786.16	270,979	239,869	1,226,944	19.77	62,061
2014	1,989,689.88	316,171	279,873	1,829,199	19.79	92,430
2015	5,068,796.75	599,941	531,064	4,841,860	19.81	244,415
2016	959,540.73	71,523	63,312	953,801	19.83	48,099
2017	1,249,845.85	32,551	28,814	1,296,023	19.85	65,291
	66,639,317.91	35,999,289	31,866,353	38,771,324		1,997,242
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1963	1,994,805.24	1,767,824	1,439,797	734,541	11.56	63,542
1965	14,738.61	12,976	10,568	5,497	11.58	475
1968	187.91	164	134	71	11.60	6
1977	322.62	270	220	132	11.68	11
1978	1,193.79	993	809	492	11.69	42

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1980	16,666.43	13,695	11,154	7,013	11.70	599
1981	22,468.88	18,343	14,939	9,552	11.71	816
1982	350,588.04	284,267	231,520	150,621	11.72	12,852
1983	20,191.66	16,259	13,242	8,767	11.72	748
1984	9,514.72	7,604	6,193	4,178	11.73	356
1985	169,875.91	134,681	109,690	75,474	11.74	6,429
1986	17,334.00	13,627	11,098	7,796	11.75	663
1990	112,051.28	84,746	69,021	53,115	11.78	4,509
1991	110.70	83	68	53	11.78	4
1992	195,901.94	144,803	117,934	95,599	11.79	8,108
1993	38,120.61	27,814	22,653	18,898	11.80	1,602
1997	152,080.30	104,351	84,988	80,779	11.83	6,828
2002	85,341.54	52,387	42,666	50,356	11.86	4,246
2005	40,019.08	22,251	18,122	25,499	11.88	2,146
2006	33,380.35	17,802	14,499	21,886	11.89	1,841
2007	17,878,078.08	9,088,201	7,401,847	12,085,258	11.90	1,015,568
2017	30,689.70	1,342	1,093	32,359	11.96	2,706
	21,183,661.39	11,814,483	9,622,256	13,467,935		1,134,097
NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1968	1,696,675.71	1,478,151	1,203,874	645,503	11.60	55,647
1973	3,938.73	3,360	2,737	1,557	11.65	134
1977	1,794.27	1,500	1,222	734	11.68	63
1979	18,852.60	15,587	12,695	7,855	11.69	672
1980	19,914.00	16,363	13,327	8,379	11.70	716
1982	25,342.76	20,549	16,736	10,888	11.72	929
1983	137,766.32	110,933	90,349	59,816	11.72	5,104
1985	20,000.00	15,856	12,914	8,886	11.74	757
1986	13,945.04	10,963	8,929	6,271	11.75	534
1988	2,306.78	1,781	1,451	1,064	11.76	90
1993	139,009.07	101,424	82,604	68,916	11.80	5,840
1997	12,860.23	8,824	7,187	6,831	11.83	577
2000	91,633.83	59,165	48,187	51,694	11.85	4,362
2004	53,003.57	30,559	24,889	32,885	11.88	2,768

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NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
2005	7,434.89	4,134	3,367	4,737	11.88	399
2007	67,547.27	34,337	27,966	45,661	11.90	3,837
2009	20,279.77	9,168	7,467	14,638	11.91	1,229
2010	15,142.58	6,348	5,170	11,335	11.92	951
2011	26,932,102.07	10,328,025	8,411,616	20,944,375	11.92	1,757,078
2015	21,786.54	4,095	3,335	20,412	11.95	1,708
2017	60,797.03	2,659	2,166	64,103	11.96	5,360
	29,362,133.06	12,263,781	9,988,184	22,016,541		1,848,755
NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -8						
1971	4,368,939.66	3,725,928	3,034,566	1,683,889	11.63	144,788
1976	3,587.48	2,988	2,434	1,441	11.67	123
1978	26,143.04	21,538	17,542	10,693	11.69	915
1979	46,820.60	38,356	31,239	19,327	11.69	1,653
1981	4,475,723.77	3,620,406	2,948,624	1,885,157	11.71	160,987
1982	180,369.35	144,907	118,019	76,780	11.72	6,551
1983	256,284.17	204,474	166,533	110,254	11.72	9,407
1984	90,516.14	71,673	58,374	39,384	11.73	3,358
1985	3,176.17	2,495	2,032	1,398	11.74	119
1986	30,146.81	23,482	19,125	13,434	11.75	1,143
1987	25,827.84	19,946	16,245	11,649	11.75	991
1989	1,145.34	868	707	530	11.77	45
1992	3,093.07	2,265	1,845	1,496	11.79	127
1993	30,779.39	22,251	18,122	15,120	11.80	1,281
1998	3,020,611.06	2,015,489	1,641,506	1,620,753	11.84	136,888
2000	12,148.46	7,772	6,330	6,790	11.85	573
2002	129,915.84	79,018	64,356	75,953	11.86	6,404
2003	286,323.85	169,025	137,662	171,568	11.87	14,454
2004	67,502.75	38,562	31,407	41,496	11.88	3,493
2005	69,228.30	38,138	31,061	43,705	11.88	3,679
2006	5,239.02	2,768	2,254	3,404	11.89	286
2007	960,836.40	483,954	394,154	643,549	11.90	54,080

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NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -8						
2008	61,435.10	29,333	23,890	42,460	11.90	3,568
2009	41,916.81	18,775	15,291	29,979	11.91	2,517
2011	19,301.19	7,334	5,973	14,872	11.92	1,248
	14,217,011.61	10,791,745	8,789,291	6,565,082		558,678
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1963	2,504,642.20	2,219,648	1,807,783	922,277	11.56	79,782
1967	472,711.09	413,363	336,662	178,593	11.59	15,409
1968	608,869.85	530,450	432,023	231,645	11.60	19,969
1969	9,742.61	8,455	6,886	3,733	11.61	322
1971	1,910,638.91	1,644,522	1,339,374	743,222	11.63	63,906
1975	5,794.20	4,896	3,988	2,328	11.66	200
1976	43,078.09	36,217	29,497	17,458	11.67	1,496
1977	42,598.78	35,621	29,011	17,421	11.68	1,492
1978	100,657.75	83,695	68,165	41,552	11.69	3,554
1979	169,422.57	140,076	114,084	70,586	11.69	6,038
1980	113,563.67	93,314	75,999	47,785	11.70	4,084
1981	439,032.69	358,421	291,914	186,631	11.71	15,938
1982	315,315.64	255,667	208,227	135,467	11.72	11,559
1983	440,741.89	354,897	289,044	191,364	11.72	16,328
1984	376,188.18	300,633	244,849	165,196	11.73	14,083
1985	4,996,080.29	3,961,004	3,226,023	2,219,705	11.74	189,072
1986	338,194.57	265,869	216,536	152,096	11.75	12,944
1987	1,632,693.71	1,272,582	1,036,449	743,187	11.75	63,250
1988	742,849.51	573,604	467,169	342,537	11.76	29,127
1989	11,102.07	8,487	6,912	5,189	11.77	441
1990	1,181,719.39	893,756	727,916	560,158	11.78	47,552
1991	91,050.24	68,119	55,479	43,766	11.78	3,715
1992	224,913.04	166,247	135,399	109,756	11.79	9,309
1993	7,285,108.72	5,315,392	4,329,099	3,611,670	11.80	306,074
1994	5,418,901.87	3,899,776	3,176,156	2,730,447	11.81	231,198
1995	86,838.61	61,601	50,171	44,483	11.81	3,767
1996	954,241.43	666,095	542,498	497,625	11.82	42,100
1997	154,520.42	106,025	86,352	82,076	11.83	6,938

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NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1998	1,363,922.06	918,498	748,067	738,608	11.84	62,382
1999	12,414.78	8,195	6,674	6,858	11.84	579
2000	234,337.37	151,305	123,230	132,198	11.85	11,156
2001	356,902.89	224,891	183,162	205,863	11.86	17,358
2002	300,713.87	184,595	150,343	177,436	11.86	14,961
2003	310,124.06	184,770	150,485	187,550	11.87	15,800
2004	572,886.50	330,301	269,012	355,434	11.88	29,919
2005	1,014,715.56	564,191	459,503	646,537	11.88	54,422
2006	853,665.86	455,254	370,780	559,716	11.89	47,075
2007	2,892,781.54	1,470,526	1,197,664	1,955,468	11.90	164,325
2008	1,408,644.18	678,810	552,854	982,568	11.90	82,569
2009	3,151,397.93	1,424,642	1,160,294	2,274,730	11.91	190,993
2010	875,295.16	366,955	298,865	655,207	11.92	54,967
2011	814,535.05	312,361	254,401	633,442	11.92	53,141
2012	836,768.81	286,730	233,526	678,552	11.93	56,878
2013	544,608.34	161,964	131,911	461,712	11.94	38,669
2014	1,434,144.83	353,569	287,963	1,275,255	11.94	106,805
2015	882,996.52	165,968	135,172	827,294	11.95	69,230
2016	753,973.98	91,043	74,150	747,682	11.96	62,515
2017	11,377,385.56	497,666	405,322	11,996,028	11.96	1,003,012
	60,663,426.84	32,570,666	26,527,041	39,596,094		3,336,403
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -4						
1978	38,946,223.71	25,876,432	24,513,451	15,990,621	20.87	766,201
1981	5,939.92	3,837	3,635	2,543	20.95	121
1983	27,305.09	17,272	16,362	12,035	21.00	573
1984	22,096.56	13,819	13,091	9,889	21.03	470
1985	214,679.06	132,694	125,705	97,562	21.05	4,635
1986	23,664.89	14,445	13,684	10,927	21.08	518
1987	1,950,580.81	1,175,272	1,113,367	915,237	21.10	43,376
1988	67,590.70	40,160	38,045	32,250	21.13	1,526
1989	878,861.35	514,691	487,581	426,435	21.15	20,162
1990	625,068.76	360,393	341,410	308,661	21.18	14,573
1991	145,505.46	82,556	78,208	73,118	21.20	3,449

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WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -4						
1992	340,235.25	189,682	179,691	174,154	21.23	8,203
1993	293,374.42	160,579	152,121	152,989	21.25	7,199
1994	217,478.58	116,742	110,593	115,585	21.27	5,434
1995	161,073.22	84,653	80,194	87,322	21.30	4,100
1996	870,762.00	447,535	423,962	481,630	21.32	22,591
1997	94,685.01	47,493	44,991	53,481	21.35	2,505
1998	17,967.37	8,785	8,322	10,364	21.37	485
1999	16,971.18	8,070	7,645	10,005	21.39	468
2000	15,232.79	7,024	6,654	9,188	21.42	429
2001	201,214.30	89,811	85,080	124,182	21.44	5,792
2002	20,029.25	8,627	8,173	12,658	21.46	590
2003	116,435.80	48,179	45,641	75,452	21.49	3,511
2004	341,890.17	135,538	128,399	227,167	21.51	10,561
2005	190,758.00	72,092	68,295	130,094	21.53	6,042
2006	809,136.76	289,544	274,293	567,209	21.56	26,308
2007	304,716.70	102,725	97,314	219,591	21.58	10,176
2008	1,202,172.12	378,553	358,614	891,645	21.60	41,280
2009	2,011,808.24	585,441	554,604	1,537,676	21.62	71,123
2010	4,464.06	1,185	1,123	3,520	21.65	163
2011	707,732.71	168,627	159,745	576,297	21.67	26,594
2012	101,537.02	21,236	20,117	85,481	21.69	3,941
2013	121,114.52	21,506	20,373	105,586	21.71	4,863
2014	29,271.57	4,213	3,991	26,451	21.73	1,217
2015	365,357.65	39,016	36,961	343,011	21.76	15,763
2016	288,458.81	19,329	18,311	281,686	21.78	12,933
2017	763,217.47	17,796	16,859	776,888	21.80	35,637
	52,514,611.28	31,305,552	29,656,605	24,958,591		1,183,512
BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -9						
1984	5,296,681.46	3,599,993	3,217,537	2,555,845	19.21	133,048
1986	230,686.90	153,245	136,965	114,484	19.25	5,947
1987	25,218.36	16,546	14,788	12,700	19.27	659
1988	66,753.25	43,231	38,638	34,123	19.29	1,769
1990	110,869.66	69,799	62,384	58,464	19.33	3,025

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -9						
1992	18,136.91	11,058	9,883	9,886	19.37	510
1993	14,239.05	8,532	7,626	7,895	19.39	407
1995	83,814.04	48,315	43,182	48,175	19.43	2,479
1996	57,090.00	32,217	28,794	33,434	19.45	1,719
1999	13,749.75	7,202	6,437	8,550	19.51	438
2000	2,238.23	1,139	1,018	1,422	19.53	73
2001	8,536.96	4,208	3,761	5,544	19.55	284
2002	20,016.42	9,534	8,521	13,297	19.57	679
2004	68,344.56	30,052	26,859	47,636	19.61	2,429
2005	5,586.24	2,346	2,097	3,992	19.63	203
2006	480,332.25	191,477	171,135	352,427	19.65	17,935
2008	48,532.84	17,087	15,272	37,629	19.68	1,912
2011	64,661.89	17,338	15,496	54,985	19.74	2,785
2017	31,668.38	848	758	33,761	19.85	1,701
	6,647,157.15	4,264,167	3,811,151	3,434,250		178,002
BLUNDELL GEOTHERMAL UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -9						
2007	545,271.83	205,109	183,319	411,028	19.66	20,907
2011	15,778.16	4,231	3,782	13,417	19.74	680
2012	128,322.13	30,281	27,064	112,807	19.76	5,709
	689,372.12	239,621	214,164	537,252		27,296
BLUNDELL GEOTHERMAL STEAM FIELD						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
1994	10,850.00	6,263	7,347	4,263	19.41	220
2008	67,355.66	23,280	27,308	44,762	19.68	2,274
2009	124,757.23	39,938	46,849	86,641	19.70	4,398
2014	47,800.27	7,667	8,994	42,153	19.79	2,130
	250,763.16	77,148	90,498	177,819		9,022

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL GEOTHERMAL COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -9						
1992	1,213.19	740	661	661	19.37	34
2008	94,883.64	33,407	29,858	73,565	19.68	3,738
2009	468,490.49	152,778	136,547	374,108	19.70	18,990
2011	109,985.57	29,490	26,357	93,527	19.74	4,738
2012	65,672.12	15,497	13,851	57,732	19.76	2,922
	740,245.01	231,912	207,274	599,593		30,422
	1,029,940,704.91	630,670,472	536,809,376	557,469,606		41,482,562
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.4	4.03

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA PLANT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. -5						
1978	7,151,342.33	6,201,533	3,701,841	3,807,069	6.94	548,569
1980	178,318.81	153,497	91,626	95,609	6.95	13,757
1981	111,717,055.47	95,797,766	57,183,933	60,118,975	6.95	8,650,212
1982	64,849.34	55,365	33,049	35,043	6.96	5,035
1983	768,133.11	652,999	389,790	416,749	6.96	59,878
1984	783,078.42	662,464	395,440	426,792	6.97	61,233
1985	772,630.93	650,259	388,155	423,108	6.98	60,617
1986	3,678,011.17	3,079,682	1,838,334	2,023,577	6.98	289,911
1987	261,512.06	217,701	129,951	144,637	6.99	20,692
1988	3,536,855.95	2,926,172	1,746,701	1,966,998	7.00	281,000
1989	990,298.34	813,935	485,857	553,956	7.01	79,024
1990	342,759.35	279,831	167,038	192,860	7.01	27,512
1991	58,008.00	47,004	28,058	32,851	7.02	4,680
1994	283,682.81	223,924	133,665	164,201	7.05	23,291
1996	901,986.64	697,406	416,298	530,788	7.06	75,182
1999	421,040.12	312,997	186,835	255,257	7.09	36,002
2000	2,380,950.30	1,742,423	1,040,093	1,459,905	7.10	205,620
2001	2,122,782.63	1,526,767	911,363	1,317,559	7.11	185,311
2002	592,555.45	418,039	249,537	372,646	7.12	52,338
2003	5,713,128.16	3,944,441	2,354,529	3,644,255	7.13	511,116
2004	7,191,067.91	4,845,611	2,892,459	4,658,162	7.14	652,404
2005	3,812,787.13	2,500,020	1,492,321	2,511,106	7.15	351,204
2006	414,957.55	263,876	157,514	278,192	7.15	38,908
2007	4,068,062.63	2,495,390	1,489,557	2,781,909	7.16	388,535
2008	153,840,863.25	90,477,812	54,008,328	107,524,578	7.17	14,996,454
2009	3,124,375.89	1,749,082	1,044,068	2,236,527	7.18	311,494
2010	133,013.56	70,170	41,886	97,778	7.19	13,599
2011	1,253,410.00	614,689	366,922	949,158	7.20	131,828
2012	893,730.29	399,728	238,607	699,810	7.21	97,061
2013	8,130,858.66	3,228,162	1,926,966	6,610,436	7.22	915,573
2014	4,150,786.94	1,399,589	835,448	3,522,879	7.23	487,259
2015	1,930,294.48	514,546	307,145	1,719,665	7.23	237,851
2016	5,491,256.40	972,002	580,211	5,185,608	7.25	715,256
2017	2,674,798.29	177,584	106,004	2,702,534	7.26	372,250
	339,829,242.37	230,112,466	137,359,528	219,461,176		30,900,656

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -7						
1984	48,117,961.08	38,754,706	29,046,200	22,440,018	9.32	2,407,727
1986	51,598,737.06	41,005,501	30,733,145	24,477,504	9.35	2,617,915
1987	5,524.97	4,359	3,267	2,645	9.36	283
1988	13,724.34	10,747	8,055	6,630	9.37	708
1989	79,834.95	61,983	46,456	38,968	9.39	4,150
1990	12,541.69	9,654	7,236	6,184	9.40	658
1991	7,774.70	5,929	4,444	3,875	9.41	412
1992	190,822.93	144,049	107,963	96,217	9.43	10,203
1993	33,746.47	25,205	18,891	17,218	9.44	1,824
1994	10,178.92	7,512	5,630	5,261	9.46	556
1995	45,488.35	33,164	24,856	23,817	9.47	2,515
1996	16,805.96	12,084	9,057	8,926	9.49	941
1997	136,500.10	96,678	72,459	73,596	9.51	7,739
1998	13,485.94	9,402	7,047	7,383	9.52	776
1999	33,753.41	23,119	17,327	18,789	9.54	1,969
2000	11,618.00	7,803	5,848	6,583	9.56	689
2001	876,120.96	576,278	431,914	505,536	9.57	52,825
2002	179,850.60	115,545	86,600	105,841	9.59	11,037
2003	1,147,192.19	717,717	537,921	689,575	9.61	71,756
2004	245,071.66	149,002	111,675	150,551	9.62	15,650
2005	1,167,610.33	686,551	514,562	734,781	9.64	76,222
2006	1,023,639.45	579,674	434,459	660,835	9.66	68,409
2007	1,413,870.04	767,600	575,307	937,534	9.67	96,953
2008	177,063.63	91,493	68,573	120,885	9.69	12,475
2009	1,195,797.22	583,415	437,263	842,240	9.70	86,829
2010	1,374,220.69	625,706	468,959	1,001,457	9.72	103,031
2011	865,338.42	362,263	271,512	654,400	9.74	67,187
2012	545,828.84	206,177	154,527	429,510	9.75	44,052
2013	1,343,825.52	443,676	332,530	1,105,363	9.77	113,138
2014	3,495,030.25	963,978	722,490	3,017,192	9.79	308,191
2015	268,513.26	57,462	43,067	244,242	9.80	24,923
2016	3,212,107.38	447,492	335,390	3,101,565	9.82	315,842
2017	3,490,138.45	177,125	132,753	3,601,695	9.84	366,026
	122,349,717.76	87,763,049	65,777,381	65,136,817		6,893,611

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -3						
1980	19,954,139.25	16,580,325	13,685,408	6,867,356	7.54	910,790
1983	88,654.00	72,666	59,979	31,335	7.56	4,145
1984	289,679.00	236,216	194,973	103,397	7.57	13,659
1985	80,241.00	65,071	53,710	28,939	7.58	3,818
1986	85,762.00	69,171	57,094	31,241	7.58	4,122
1987	24,140.00	19,349	15,971	8,894	7.59	1,172
1988	47,708.00	37,991	31,358	17,781	7.60	2,340
1989	28,417.00	22,470	18,547	10,723	7.61	1,409
1991	27,636.00	21,517	17,760	10,705	7.63	1,403
1993	302,290.28	231,215	190,845	120,514	7.65	15,753
1994	17,789.39	13,471	11,119	7,204	7.66	940
1995	179,379.25	134,384	110,921	73,840	7.67	9,627
1996	99,326.05	73,547	60,706	41,600	7.68	5,417
1997	23,000.38	16,818	13,882	9,809	7.69	1,276
1998	778,552.34	561,465	463,433	338,475	7.70	43,958
1999	12,675.34	9,003	7,431	5,625	7.71	730
2000	72,910.03	50,941	42,047	33,051	7.72	4,281
2001	14,397.79	9,876	8,152	6,678	7.73	864
2002	17,654.74	11,867	9,795	8,389	7.74	1,084
2003	6,630,913.99	4,356,414	3,595,786	3,234,055	7.75	417,297
2004	234,289.46	150,059	123,859	117,459	7.76	15,136
2005	67,835.22	42,214	34,843	35,027	7.77	4,508
2006	26,722.61	16,083	13,275	14,249	7.79	1,829
2007	55,939.55	32,412	26,753	30,865	7.80	3,957
2008	378,860.52	210,106	173,422	216,805	7.81	27,760
2010	109,001.26	53,937	44,520	67,752	7.83	8,653
2011	1,452,185.71	665,834	549,580	946,172	7.84	120,685
2012	15,888.55	6,625	5,468	10,897	7.85	1,388
2013	141,950.50	52,397	43,249	102,961	7.86	13,099
2014	117,185.83	36,563	30,179	90,522	7.87	11,502
2015	155,164.42	37,904	31,286	128,533	7.88	16,311
2016	90,232.45	14,680	12,117	80,823	7.89	10,244
2017	1,074,288.37	64,543	53,274	1,053,243	7.91	133,153
	32,694,810.28	23,977,134	19,790,737	13,884,918		1,812,310

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1979	18,684,420.61	15,078,966	12,446,185	6,611,924	8.41	786,198
1983	83,295.00	65,936	54,424	30,537	8.44	3,618
1984	243,399.00	191,600	158,147	90,120	8.45	10,665
1985	49,542.00	38,769	32,000	18,533	8.46	2,191
1986	84,839.00	65,971	54,452	32,083	8.47	3,788
1987	35,653.00	27,540	22,732	13,635	8.48	1,608
1988	47,341.00	36,308	29,969	18,319	8.49	2,158
1989	51,379.00	39,109	32,281	20,126	8.50	2,368
1990	195,460.00	147,579	121,812	77,557	8.51	9,114
1993	23,857.15	17,510	14,453	9,882	8.55	1,156
1994	33,573.38	24,382	20,125	14,120	8.56	1,650
1995	918,767.77	659,205	544,108	393,035	8.58	45,808
1996	122,269.11	86,630	71,504	53,210	8.59	6,194
1997	70,933.24	49,576	40,920	31,432	8.60	3,655
1998	3,125.41	2,151	1,775	1,412	8.62	164
1999	21,361.08	14,466	11,940	9,848	8.63	1,141
2000	78,911.51	52,493	43,328	37,162	8.64	4,301
2001	152,259.59	99,266	81,934	73,371	8.66	8,472
2002	1,125,588.23	717,930	592,580	555,520	8.67	64,074
2003	195,983.08	122,023	100,718	99,185	8.68	11,427
2004	10,307,983.55	6,239,723	5,150,270	5,363,873	8.70	616,537
2005	6,628.80	3,891	3,212	3,550	8.71	408
2006	24,368.14	13,814	11,402	13,453	8.72	1,543
2007	100,555.76	54,732	45,176	57,391	8.74	6,566
2008	3,625.65	1,883	1,554	2,144	8.75	245
2009	36,518.64	17,964	14,827	22,422	8.76	2,560
2010	314,618.43	144,811	119,527	201,384	8.78	22,937
2012	15,552.72	5,984	4,939	10,925	8.80	1,241
2013	2,980,923.78	1,007,362	831,477	2,209,065	8.82	250,461
2014	30,875.69	8,792	7,257	24,236	8.83	2,745
2015	62,005.13	13,725	11,329	51,917	8.84	5,873
2017	37,670,545.37	2,009,189	1,658,385	36,765,571	8.88	4,140,267
	73,776,159.82	27,059,280	22,334,742	52,916,941		6,021,133

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	12,223,152.52	9,961,213	8,221,990	4,367,857	8.41	519,365
1982	595.00	478	395	218	8.43	26
1983	59,468.00	47,536	39,236	22,016	8.44	2,609
1984	16,446.00	13,073	10,790	6,149	8.45	728
1985	29,595.00	23,386	19,303	11,180	8.46	1,322
1986	105,162.28	82,576	68,158	40,159	8.47	4,741
1987	53,037.00	41,370	34,147	20,481	8.48	2,415
1988	48,171.00	37,306	30,792	18,824	8.49	2,217
1989	419.00	322	266	166	8.50	20
1990	127,432.00	97,159	80,195	51,060	8.51	6,000
1991	14,353.00	10,845	8,951	5,832	8.53	684
1993	758,848.67	562,434	464,233	317,381	8.55	37,121
1994	190,008.97	139,341	115,012	80,697	8.56	9,427
1995	261,562.06	189,508	156,420	112,989	8.58	13,169
1996	63,430.74	45,383	37,459	27,875	8.59	3,245
1997	811,007.20	572,382	472,444	362,893	8.60	42,197
1998	179,741.96	124,936	103,122	82,012	8.62	9,514
1999	205,353.58	140,433	115,913	95,601	8.63	11,078
2000	163,244.16	109,657	90,511	77,631	8.64	8,985
2001	128,618.38	84,675	69,891	62,586	8.66	7,227
2002	165,925.30	106,869	88,210	82,693	8.67	9,538
2003	8,689,941.47	5,463,560	4,509,625	4,441,015	8.68	511,638
2004	279,940.74	171,118	141,241	147,098	8.70	16,908
2005	151,204.43	89,635	73,985	81,756	8.71	9,386
2006	375,281.23	214,831	177,322	209,218	8.72	23,993
2008	362,156.95	189,961	156,794	216,228	8.75	24,712
2009	187,074.87	92,927	76,702	115,985	8.76	13,240
2010	292,652.48	136,021	112,272	189,160	8.78	21,544
2011	929,991.79	399,173	329,478	628,414	8.79	71,492
2012	112,388.63	43,666	36,042	79,718	8.80	9,059
2013	609,278.02	207,916	171,614	455,942	8.82	51,694
2014	81,572.33	23,457	19,361	64,658	8.83	7,323
2015	454,008.26	101,480	83,762	383,867	8.84	43,424
2017	225,234.20	12,131	10,013	221,978	8.88	24,998
	28,356,297.22	19,536,758	16,125,649	13,081,337		1,521,039

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1958	3,488,245.58	2,991,173	2,534,010	1,093,765	9.06	120,725
1961	63,444.54	54,070	45,806	20,176	9.09	2,220
1963	1,117.38	948	803	359	9.11	39
1964	327,084.93	276,856	234,542	105,626	9.12	11,582
1965	9,516.76	8,035	6,807	3,090	9.13	338
1966	4,674.39	3,937	3,335	1,526	9.14	167
1967	613.42	515	436	202	9.15	22
1968	505.68	424	359	167	9.16	18
1969	2,402.96	2,007	1,700	799	9.17	87
1971	6,040.80	5,014	4,248	2,035	9.19	221
1972	6,372.01	5,269	4,464	2,163	9.21	235
1973	15,854.51	13,069	11,072	5,417	9.21	588
1974	681.01	559	474	235	9.22	25
1975	47,258.92	38,668	32,758	16,391	9.23	1,776
1976	11,323,373.51	9,228,033	7,817,645	3,958,664	9.24	428,427
1977	5,170,970.79	4,196,520	3,555,135	1,822,675	9.25	197,046
1978	17,199.82	13,897	11,773	6,115	9.26	660
1979	13,287.21	10,687	9,054	4,765	9.27	514
1980	12,954.77	10,369	8,784	4,689	9.28	505
1981	31,886.95	25,392	21,511	11,651	9.29	1,254
1982	45,400.67	35,960	30,464	16,753	9.30	1,801
1983	3,513.40	2,767	2,344	1,310	9.31	141
1987	16,509.26	12,660	10,725	6,445	9.36	689
1988	564,216.66	429,427	363,795	222,991	9.37	23,798
1989	215,561.81	162,668	137,806	86,378	9.39	9,199
1990	129,829.77	97,136	82,290	52,733	9.40	5,610
1991	152,625.75	113,137	95,845	62,885	9.41	6,683
1992	122,974.40	90,229	76,439	51,455	9.43	5,457
1993	1,222,499.50	887,462	751,825	519,575	9.44	55,040
1994	24,661.67	17,690	14,986	10,662	9.46	1,127
1995	38,811.70	27,503	23,300	17,065	9.47	1,802
1996	166,592.61	116,423	98,629	74,627	9.49	7,864
1997	1,853,947.27	1,276,271	1,081,209	846,896	9.51	89,053
1998	141,962.44	96,194	81,492	66,149	9.52	6,948
1999	136,723.61	91,023	77,111	65,081	9.54	6,822
2000	537,999.07	351,227	297,546	261,973	9.56	27,403
2001	430,220.46	275,048	233,010	214,419	9.57	22,405
2002	2,431,158.22	1,518,105	1,286,082	1,242,323	9.59	129,544
2003	795,965.81	484,017	410,041	417,763	9.61	43,472

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
2004	1,350,974.99	798,357	676,338	728,676	9.62	75,746
2005	775,640.37	443,287	375,536	431,130	9.64	44,723
2006	777,787.78	428,102	362,672	446,227	9.66	46,193
2007	1,435,682.40	757,589	641,801	851,309	9.67	88,036
2008	8,628,940.66	4,333,772	3,671,410	5,302,689	9.69	547,233
2009	2,132,400.12	1,011,203	856,653	1,361,043	9.70	140,314
2010	519,936.44	230,098	194,930	345,803	9.72	35,576
2011	164,612.82	66,981	56,744	114,454	9.74	11,751
2012	822,593.46	302,008	255,850	599,647	9.75	61,502
2013	953,941.05	306,122	259,335	732,764	9.77	75,001
2014	706,711.11	189,456	160,500	574,480	9.79	58,680
2015	3,689,060.44	767,325	650,049	3,186,574	9.80	325,161
2016	1,224,745.17	165,840	140,493	1,133,242	9.82	115,401
2017	1,142,742.99	56,368	47,753	1,140,700	9.84	115,925
	53,900,429.82	32,826,897	27,809,720	28,246,727		2,952,549
DAVE JOHNSTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1960	3,729,652.19	3,185,380	2,698,535	1,180,303	9.08	129,989
1961	55,070.15	46,933	39,760	17,513	9.09	1,927
1962	308.46	262	222	99	9.10	11
1963	232.13	197	167	75	9.11	8
1964	69,295.94	58,655	49,690	22,377	9.12	2,454
1965	2,278.12	1,924	1,630	739	9.13	81
1966	3,466.32	2,919	2,473	1,132	9.14	124
1967	613.42	515	436	202	9.15	22
1968	505.68	424	359	167	9.16	18
1969	2,402.96	2,007	1,700	799	9.17	87
1971	886.80	736	624	299	9.19	33
1972	6,372.02	5,269	4,464	2,163	9.21	235
1973	15,821.47	13,042	11,049	5,406	9.21	587
1974	435.83	358	303	150	9.22	16
1975	47,258.92	38,668	32,758	16,391	9.23	1,776
1976	11,724,584.70	9,555,002	8,094,640	4,098,928	9.24	443,607
1977	5,159,177.65	4,186,949	3,547,027	1,818,518	9.25	196,597

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1978	17,199.81	13,897	11,773	6,115	9.26	660
1979	13,455.55	10,822	9,168	4,826	9.27	521
1980	1,018.31	815	690	369	9.28	40
1981	31,886.94	25,392	21,511	11,651	9.29	1,254
1982	52,874.96	41,880	35,479	19,511	9.30	2,098
1983	3,513.39	2,767	2,344	1,310	9.31	141
1988	821,174.41	624,998	529,475	324,546	9.37	34,637
1989	12,476.09	9,415	7,976	4,999	9.39	532
1990	225,556.76	168,756	142,964	91,615	9.40	9,746
1991	150,577.23	111,618	94,559	62,042	9.41	6,593
1992	1,088,048.49	798,323	676,309	455,261	9.43	48,278
1993	284,495.45	206,527	174,962	120,913	9.44	12,809
1994	706,936.18	507,099	429,595	305,618	9.46	32,306
1995	78,561.00	55,669	47,161	34,543	9.47	3,648
1996	219,351.18	153,293	129,864	98,261	9.49	10,354
1997	303,147.33	208,689	176,794	138,480	9.51	14,562
1998	398,176.74	269,805	228,569	185,535	9.52	19,489
1999	198,790.27	132,344	112,117	94,625	9.54	9,919
2000	2,922,755.90	1,908,090	1,616,462	1,423,204	9.56	148,871
2001	554,314.33	354,384	300,221	276,266	9.57	28,868
2002	75,944.56	47,423	40,175	38,807	9.59	4,047
2003	93,443.01	56,822	48,137	49,043	9.61	5,103
2004	508,159.96	300,297	254,400	274,086	9.62	28,491
2005	190,413.43	108,823	92,191	105,839	9.64	10,979
2006	725,632.39	399,395	338,353	416,305	9.66	43,096
2007	9,040,820.31	4,770,711	4,041,568	5,360,885	9.67	554,383
2008	2,020,664.97	1,014,852	859,745	1,241,747	9.69	128,147
2009	1,854,610.90	879,473	745,057	1,183,739	9.70	122,035
2010	677,236.36	299,712	253,905	450,421	9.72	46,340
2011	382,574.74	155,670	131,878	266,000	9.74	27,310
2012	854,900.36	313,869	265,898	623,198	9.75	63,918
2013	1,238,963.52	397,586	336,820	951,702	9.77	97,411
2014	5,925,080.85	1,588,400	1,345,633	4,816,451	9.79	491,977
2015	3,205,178.28	666,677	564,784	2,768,602	9.80	282,510
2016	661,687.20	89,598	75,904	612,251	9.82	62,347
2017	807,794.46	39,846	33,756	806,350	9.84	81,946
	57,165,778.38	33,832,977	28,662,033	30,790,377		3,212,938

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1964	7,201,664.06	6,095,742	5,164,085	2,325,646	9.12	255,005
1965	2,278.12	1,924	1,630	739	9.13	81
1966	3,527.85	2,971	2,517	1,152	9.14	126
1967	1,459.52	1,226	1,039	479	9.15	52
1968	5,647.46	4,730	4,007	1,866	9.16	204
1969	2,402.96	2,007	1,700	799	9.17	87
1971	886.80	736	624	299	9.19	33
1972	4,685.51	3,875	3,283	1,590	9.21	173
1973	16,841.06	13,882	11,760	5,754	9.21	625
1974	435.83	358	303	150	9.22	16
1975	175,456.03	143,560	121,619	60,856	9.23	6,593
1976	97,873.13	79,762	67,571	34,217	9.24	3,703
1977	107,410.91	87,170	73,847	37,860	9.25	4,093
1978	8,726.31	7,051	5,973	3,102	9.26	335
1980	21,741.34	17,402	14,742	7,869	9.28	848
1982	67,435.54	53,413	45,249	24,883	9.30	2,676
1984	57,216.94	44,791	37,945	21,560	9.32	2,313
1985	7,093,365.32	5,517,849	4,674,515	2,702,585	9.33	289,666
1986	177,697.06	137,256	116,278	68,527	9.35	7,329
1988	888,407.73	676,170	572,826	351,118	9.37	37,473
1989	650,654.97	491,000	415,957	260,724	9.39	27,766
1990	628,470.04	470,206	398,341	255,268	9.40	27,156
1991	193,462.29	143,408	121,490	79,711	9.41	8,471
1992	872,784.22	640,379	542,505	365,190	9.43	38,726
1993	421,586.37	306,047	259,272	179,178	9.44	18,981
1994	1,387,671.45	995,403	843,268	599,910	9.46	63,415
1995	107,014.71	75,832	64,242	47,053	9.47	4,969
1996	4,132,072.30	2,887,694	2,446,346	1,851,009	9.49	195,048
1997	328,620.08	226,224	191,649	150,116	9.51	15,785
1998	307,031.45	208,045	176,248	143,065	9.52	15,028
1999	4,308,396.21	2,868,296	2,429,913	2,050,819	9.54	214,971
2000	586,648.19	382,987	324,452	285,662	9.56	29,881
2001	2,412,729.76	1,542,504	1,306,752	1,202,487	9.57	125,652
2002	135,682.38	84,725	71,776	69,334	9.59	7,230
2003	309,985.53	188,498	159,688	162,696	9.61	16,930
2004	737,924.15	436,075	369,426	398,015	9.62	41,374
2005	7,545,311.43	4,312,230	3,653,160	4,193,964	9.64	435,059
2006	639,654.67	352,072	298,262	366,979	9.66	37,990
2007	577,112.60	304,534	257,990	342,207	9.67	35,389

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
2008	497,370.18	249,798	211,620	305,645	9.69	31,542
2009	2,046,249.26	970,349	822,043	1,306,056	9.70	134,645
2010	167,825,707.40	74,271,468	62,920,011	111,618,725	9.72	11,483,408
2011	294,565.92	119,859	101,540	204,808	9.74	21,028
2012	701,074.28	257,393	218,054	511,064	9.75	52,417
2013	185,875.17	59,648	50,532	142,779	9.77	14,614
2014	830,342.11	222,599	188,578	674,978	9.79	68,946
2015	9,171,472.57	1,907,666	1,616,103	7,922,228	9.80	808,391
2016	815,908.71	110,481	93,595	754,950	9.82	76,879
2017	1,176,257.64	58,021	49,153	1,174,155	9.84	119,325
	225,762,795.52	108,035,316	91,523,481	143,269,826		14,782,447
DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1972	14,749,176.95	12,196,920	10,332,775	5,006,369	9.21	543,580
1974	239,067.23	196,353	166,343	82,287	9.22	8,925
1975	114,666.36	93,821	79,482	39,771	9.23	4,309
1976	516,096.01	420,595	356,312	180,427	9.24	19,527
1977	215,821.55	175,151	148,381	76,073	9.25	8,224
1978	3,070.33	2,481	2,102	1,091	9.26	118
1979	22,251.22	17,896	15,161	7,980	9.27	861
1980	40,067.84	32,070	27,169	14,502	9.28	1,563
1982	36,959.88	29,275	24,801	13,638	9.30	1,466
1987	169,336.72	129,858	110,011	66,099	9.36	7,062
1988	754,658.96	574,373	486,587	298,258	9.37	31,831
1989	3,414,044.59	2,576,320	2,182,562	1,368,044	9.39	145,692
1990	257,413.82	192,591	163,156	104,554	9.40	11,123
1991	1,550,464.13	1,149,313	973,655	638,828	9.41	67,888
1992	134,154.53	98,432	83,388	56,133	9.43	5,953
1993	899,111.02	652,701	552,944	382,132	9.44	40,480
1994	29,754.89	21,344	18,082	12,863	9.46	1,360
1995	3,613,090.01	2,560,288	2,168,980	1,588,633	9.47	167,754
1996	278,047.28	194,313	164,615	124,554	9.49	13,125
1997	425,735.76	293,080	248,286	194,479	9.51	20,450
1998	252,608.16	171,168	145,007	117,705	9.52	12,364

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DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1999	5,971,313.53	3,975,376	3,367,790	2,842,376	9.54	297,943
2000	65,419.59	42,708	36,181	31,856	9.56	3,332
2001	3,098,956.00	1,981,222	1,678,417	1,544,497	9.57	161,389
2002	478,161.35	298,582	252,948	244,340	9.59	25,479
2003	7,932,314.72	4,823,545	4,086,327	4,163,280	9.61	433,224
2004	177,130.90	104,675	88,677	95,539	9.62	9,931
2005	336,171.34	192,126	162,762	186,856	9.64	19,383
2006	1,020,978.96	561,957	476,069	585,749	9.66	60,637
2007	374,674.71	197,710	167,493	222,169	9.67	22,975
2008	369,234.28	185,443	157,100	226,903	9.69	23,416
2009	67,137,608.87	31,837,245	26,971,324	42,851,789	9.70	4,417,710
2010	478,835.43	211,909	179,521	318,467	9.72	32,764
2011	537,484.50	218,702	185,276	373,708	9.74	38,368
2012	104,143,202.86	38,235,219	32,391,448	75,917,483	9.75	7,786,409
2013	422,383.32	135,544	114,828	324,451	9.77	33,209
2014	210,154.48	56,338	47,727	170,833	9.79	17,450
2015	3,470,655.49	721,896	611,563	2,997,918	9.80	305,910
2016	802,472.04	108,661	92,054	742,517	9.82	75,613
2017	6,152,738.68	303,497	257,111	6,141,737	9.84	624,160
	230,895,488.29	105,970,698	89,774,414	150,356,893		15,502,957
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1958	727,189.65	623,566	528,262	228,015	9.06	25,167
1960	146,221.00	124,883	105,796	46,274	9.08	5,096
1961	519.77	443	375	165	9.09	18
1963	1,231.71	1,045	885	396	9.11	43
1964	1,138,171.31	963,388	816,146	367,552	9.12	40,302
1965	80,430.73	67,911	57,532	26,116	9.13	2,860
1966	28,936.05	24,369	20,645	9,449	9.14	1,034
1967	19,159.15	16,092	13,633	6,293	9.15	688
1969	6,280.76	5,245	4,443	2,089	9.17	228
1970	257,533.63	214,418	181,647	86,188	9.18	9,389
1972	1,603,553.73	1,326,068	1,123,395	544,301	9.21	59,099
1973	1,146,895.39	945,402	800,909	391,862	9.21	42,547

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DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1974	156,143.93	128,246	108,645	53,744	9.22	5,829
1975	237,622.86	194,425	164,710	82,418	9.23	8,929
1976	97,099.87	79,132	67,038	33,946	9.24	3,674
1977	28,492.67	23,123	19,589	10,043	9.25	1,086
1978	313,858.97	253,597	214,838	111,575	9.26	12,049
1979	20,634.80	16,596	14,060	7,401	9.27	798
1980	1,676.33	1,342	1,137	606	9.28	65
1981	33,015.41	26,291	22,273	12,063	9.29	1,298
1982	119,285.01	94,481	80,041	44,016	9.30	4,733
1983	62,296.24	49,060	41,562	23,226	9.31	2,495
1984	218,969.28	171,415	145,216	82,512	9.32	8,853
1986	342,024.72	264,186	223,809	131,897	9.35	14,107
1987	330,684.99	253,591	214,833	129,080	9.36	13,791
1989	133,933.22	101,069	85,622	53,669	9.39	5,716
1990	124,577.86	93,206	78,961	50,600	9.40	5,383
1991	38,302.08	28,392	24,053	15,782	9.41	1,677
1992	135,762.16	99,611	84,387	56,806	9.43	6,024
1993	1,949,393.28	1,415,144	1,198,857	828,512	9.44	87,766
1994	5,270,840.55	3,780,875	3,203,016	2,278,658	9.46	240,873
1996	855,694.97	598,001	506,604	383,319	9.49	40,392
1997	5,345,691.17	3,680,012	3,117,569	2,441,950	9.51	256,777
1999	17,816,303.56	11,861,126	10,048,303	8,480,653	9.54	888,957
2000	240,821.82	157,218	133,189	117,265	9.56	12,266
2001	1,075,941.16	687,870	582,738	536,241	9.57	56,034
2002	3,295,990.63	2,058,138	1,743,578	1,684,253	9.59	175,626
2003	176,333.66	107,226	90,838	92,549	9.61	9,630
2004	1,932,587.59	1,142,060	967,511	1,042,381	9.62	108,356
2005	1,337,500.04	764,396	647,568	743,432	9.64	77,120
2006	2,092,380.80	1,151,666	975,648	1,200,428	9.66	124,268
2007	4,309,429.88	2,274,024	1,926,468	2,555,339	9.67	264,254
2008	671,188.53	337,096	285,575	412,461	9.69	42,566
2009	2,048,874.20	971,594	823,098	1,307,731	9.70	134,818
2010	57,755,227.52	25,559,645	21,653,176	38,412,261	9.72	3,951,879
2011	2,130,987.15	867,099	734,574	1,481,653	9.74	152,120
2012	2,208,602.98	810,868	686,937	1,610,010	9.75	165,129
2013	3,149,133.12	1,010,564	856,112	2,418,986	9.77	247,593
2014	2,498,936.91	669,917	567,529	2,031,366	9.79	207,494

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
2015	1,751,124.22	364,234	308,565	1,512,604	9.80	154,347
2016	1,537,993.90	208,257	176,428	1,423,086	9.82	144,917
2017	1,853,764.74	91,441	77,465	1,850,450	9.84	188,054
	128,855,245.66	66,759,064	56,555,784	77,453,671		8,014,214
GADSBY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1951	2,936,752.17	2,608,127	3,353,736	23,529	12.74	1,847
1954	815.41	719	925	13	12.81	1
1955	955.90	841	1,081	18	12.84	1
1957	425.75	373	480	10	12.89	1
1958	565.71	494	635	15	12.91	1
1959	20,468.34	17,818	22,912	627	12.93	48
1964	5,647.17	4,839	6,222	272	13.05	21
1965	4,370.78	3,733	4,800	226	13.07	17
1972	165,294.54	137,252	176,489	13,599	13.22	1,029
1978	8,118.48	6,530	8,397	939	13.35	70
1979	258,559.93	206,684	265,771	31,573	13.37	2,361
1985	84,522.34	64,624	83,099	14,102	13.50	1,045
1994	5,835,742.22	4,014,515	5,162,180	1,548,923	13.75	112,649
1999	23,285.45	14,553	18,713	8,065	13.92	579
2001	14,209.33	8,439	10,852	5,489	13.99	392
2002	18,115.79	10,442	13,427	7,406	14.03	528
2003	2,614.23	1,458	1,875	1,132	14.07	80
2008	37,191.49	16,431	21,128	21,642	14.25	1,519
2009	303,076.81	125,150	160,928	187,611	14.28	13,138
2012	7,082.68	2,174	2,796	5,350	14.39	372
2013	21,380.26	5,668	7,288	17,299	14.42	1,200
2014	272,692.22	59,273	76,218	237,378	14.46	16,416
2015	104,322.57	17,159	22,064	97,907	14.50	6,752
2016	109,747.73	11,517	14,809	111,400	14.54	7,662
2017	45,910.63	1,716	2,207	50,591	14.58	3,470
	10,281,867.93	7,340,529	9,439,032	2,385,116		171,199

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1952	3,739,192.88	3,313,764	4,261,099	38,972	12.76	3,054
1958	265.82	232	298	7	12.91	1
1959	15,131.88	13,172	16,938	464	12.93	36
1960	611.47	531	683	20	12.96	2
1961	2,446.95	2,117	2,722	92	12.98	7
1965	3,981.91	3,401	4,373	206	13.07	16
1972	756,578.65	628,222	807,817	62,248	13.22	4,709
1976	26,605.13	21,646	27,834	2,762	13.31	208
1977	733,286.82	593,256	762,855	80,424	13.33	6,033
1978	7,735.52	6,222	8,001	895	13.35	67
1979	489,761.31	391,498	503,419	59,806	13.37	4,473
1980	9,746.10	7,740	9,953	1,255	13.39	94
1982	69,158.24	54,167	69,652	9,880	13.43	736
1983	96,845.10	75,258	96,773	14,599	13.46	1,085
1984	8,357.11	6,443	8,285	1,326	13.48	98
1985	318,289.52	243,357	312,928	53,105	13.50	3,934
1987	601,432.02	451,403	580,450	111,197	13.55	8,206
1992	1,113.49	789	1,015	266	13.69	19
1994	5,521,558.72	3,798,382	4,884,259	1,465,533	13.75	106,584
1995	42,933.84	29,050	37,355	12,019	13.79	872
2001	14,209.33	8,439	10,852	5,489	13.99	392
2002	18,115.79	10,442	13,427	7,406	14.03	528
2003	2,613.44	1,458	1,875	1,131	14.07	80
2004	132,292.50	71,220	91,580	60,556	14.10	4,295
2006	139,050.13	68,688	88,324	71,583	14.17	5,052
2007	151,762.33	71,193	91,546	82,981	14.21	5,840
2008	32,555.29	14,383	18,495	18,944	14.25	1,329
2009	225,047.10	92,929	119,495	139,309	14.28	9,756
2012	335,667.92	103,044	132,502	253,516	14.39	17,618
2014	135,355.25	29,421	37,832	117,827	14.46	8,148
2015	32,421.87	5,333	6,858	30,428	14.50	2,098
2016	39,040.55	4,097	5,268	39,628	14.54	2,725
2017	67,868.72	2,537	3,262	74,787	14.58	5,129
	13,771,032.70	10,123,834	13,018,025	2,818,663		203,224

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1955	5,198,571.54	4,573,503	5,880,971	97,386	12.84	7,585
1958	3,636.65	3,174	4,081	101	12.91	8
1966	272.38	232	298	15	13.09	1
1972	210,753.29	174,998	225,026	17,340	13.22	1,312
1976	43,075.45	35,046	45,065	4,472	13.31	336
1978	148,594.46	119,514	153,681	17,203	13.35	1,289
1979	316,580.29	253,063	325,408	38,659	13.37	2,891
1980	10,037.32	7,972	10,251	1,292	13.39	96
1981	25,547.85	20,153	25,914	3,466	13.41	258
1982	105,476.39	82,612	106,229	15,069	13.43	1,122
1983	49,470.39	38,443	49,433	7,458	13.46	554
1984	17,905.74	13,805	17,752	2,840	13.48	211
1985	1,002,234.42	766,286	985,351	167,219	13.50	12,387
1986	236,061.06	178,834	229,959	41,511	13.53	3,068
1987	90,434.26	67,875	87,279	16,720	13.55	1,234
1990	39,281.32	28,542	36,702	8,472	13.63	622
1992	2,358,847.73	1,670,682	2,148,295	564,380	13.69	41,226
1993	518,882.16	362,403	466,006	130,708	13.72	9,527
1994	807,940.29	555,797	714,688	214,444	13.75	15,596
1995	15,142.20	10,245	13,174	4,240	13.79	307
2000	260,246.32	158,704	204,074	95,209	13.96	6,820
2001	14,639.91	8,694	11,179	5,656	13.99	404
2002	18,115.82	10,442	13,427	7,406	14.03	528
2003	2,613.44	1,458	1,875	1,131	14.07	80
2004	197,458.01	106,301	136,690	90,386	14.10	6,410
2005	3,803.30	1,965	2,527	1,847	14.14	131
2006	32,327.50	15,969	20,534	16,642	14.17	1,174
2007	23,344.93	10,951	14,082	12,765	14.21	898
2008	902,091.83	398,550	512,487	524,919	14.25	36,836
2009	276,785.80	114,293	146,967	171,337	14.28	11,998
2012	86,927.27	26,685	34,314	65,653	14.39	4,562
2013	128,062.37	33,949	43,654	103,617	14.42	7,186
2014	527,238.26	114,601	147,363	458,961	14.46	31,740
2015	34,143.94	5,616	7,221	32,044	14.50	2,210
2016	32,631.15	3,424	4,403	33,123	14.54	2,278
2017	74,525.81	2,786	3,582	82,122	14.58	5,633
	13,813,700.85	9,977,567	12,829,943	3,055,813		218,518

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GADSBY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1951	53,398.79	47,423	60,980	428	12.74	34
1953	1,000.76	885	1,138	13	12.79	1
1955	1,792.95	1,577	2,028	34	12.84	3
1965	4,698.84	4,013	5,160	243	13.07	19
1983	7,463.91	5,800	7,458	1,125	13.46	84
1985	543.08	415	534	91	13.50	7
1986	133,880.13	101,424	130,419	23,543	13.53	1,740
1987	4,741.48	3,559	4,576	876	13.55	65
1991	866.36	622	800	196	13.66	14
1992	9,010.04	6,381	8,205	2,156	13.69	157
1994	428,436.97	294,730	378,987	113,715	13.75	8,270
1996	38,095.08	25,328	32,569	11,241	13.82	813
1998	133,053.09	85,022	109,328	43,683	13.89	3,145
2000	90,465.28	55,168	70,939	33,096	13.96	2,371
2004	75,214.14	40,491	52,067	34,430	14.10	2,442
2006	47,375.07	23,402	30,092	24,389	14.17	1,721
2007	33,151.25	15,552	19,998	18,126	14.21	1,276
2009	6,858.43	2,832	3,642	4,246	14.28	297
2012	148,301.04	45,526	58,541	112,005	14.39	7,784
2013	6,442.19	1,708	2,196	5,212	14.42	361
2016	160,500.55	16,843	21,658	162,918	14.54	11,205
2017	25,682.39	960	1,234	28,300	14.58	1,941
	1,410,971.82	779,661	1,002,550	620,068		43,750
HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1965	1,530,096.66	1,199,834	1,192,658	368,041	11.54	31,893
1976	4,246,710.00	3,187,527	3,168,462	1,163,182	11.73	99,163
1977	1,029,322.00	768,816	764,218	285,691	11.74	24,335
1981	2,042.00	1,490	1,481	602	11.81	51
1982	255,944.00	185,616	184,506	76,557	11.82	6,477
1983	221,960.00	159,851	158,895	67,504	11.84	5,701
1984	31,963.00	22,850	22,713	9,889	11.86	834
1985	160,982.00	114,238	113,555	50,647	11.87	4,267
1986	8,404.00	5,914	5,879	2,693	11.89	226

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HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1987	15,341.00	10,703	10,639	5,009	11.91	421
1988	48,298.00	33,388	33,188	16,076	11.93	1,348
1989	16,010.00	10,960	10,894	5,436	11.95	455
1990	2,785.00	1,886	1,875	966	11.98	81
1991	87,028.00	58,281	57,932	30,836	12.00	2,570
1993	302,749.39	197,727	196,544	112,260	12.05	9,316
1994	91,118.18	58,698	58,347	34,594	12.07	2,866
1995	29,709.36	18,852	18,739	11,564	12.10	956
1997	23,143.97	14,200	14,115	9,492	12.15	781
1998	13,390,950.59	8,060,996	8,012,783	5,645,987	12.18	463,546
1999	141,572.45	83,507	83,008	61,396	12.20	5,032
2000	941,043.09	542,544	539,299	420,565	12.23	34,388
2001	261,189.48	146,858	145,980	120,434	12.26	9,823
2002	157,442.00	86,202	85,686	74,904	12.28	6,100
2003	228,141.97	121,155	120,430	112,274	12.31	9,121
2006	1,125,871.70	533,496	530,305	618,084	12.39	49,886
2007	15,925.79	7,189	7,146	9,098	12.42	733
2008	27,941.31	11,919	11,848	16,652	12.45	1,338
2009	122,213.29	48,842	48,550	76,108	12.48	6,098
2011	186,982.46	63,201	62,823	127,899	12.53	10,207
2012	824,619.37	248,607	247,120	593,992	12.56	47,292
2013	1,787,000.37	467,533	464,737	1,358,004	12.58	107,949
2014	70,558.84	15,249	15,158	56,812	12.61	4,505
2015	19,120,006.33	3,144,763	3,125,954	16,376,452	12.64	1,295,605
2016	112,870.54	11,896	11,825	103,303	12.67	8,153
2017	270,140.71	10,236	10,175	265,369	12.70	20,895
	46,888,076.85	19,655,024	19,537,467	28,288,372		2,272,412
HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1976	4,747,713.26	3,563,574	3,542,260	1,300,407	11.73	110,862
1979	804.00	594	590	230	11.77	20
1981	1,117.00	815	810	329	11.81	28
1982	424,624.86	307,946	306,104	127,013	11.82	10,746
1983	1,670.00	1,203	1,196	508	11.84	43

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HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1984	416.00	297	295	129	11.86	11
1985	1,063.00	754	749	335	11.87	28
1986	24,228.00	17,051	16,949	7,764	11.89	653
1987	10,458.00	7,296	7,252	3,415	11.91	287
1988	4,606.00	3,184	3,165	1,533	11.93	128
1989	3,334.00	2,282	2,268	1,132	11.95	95
1990	11,726.00	7,940	7,893	4,068	11.98	340
1993	63,019.21	41,158	40,912	23,368	12.05	1,939
1994	101,803.50	65,581	65,189	38,651	12.07	3,202
1995	104,943.32	66,592	66,194	40,848	12.10	3,376
1996	53,670.37	33,519	33,319	21,425	12.12	1,768
1997	237,712.55	145,846	144,974	97,493	12.15	8,024
1999	6,358,677.11	3,750,703	3,728,270	2,757,581	12.20	226,031
2000	171,399.44	98,818	98,227	76,600	12.23	6,263
2001	108,118.88	60,791	60,427	49,854	12.26	4,066
2002	231,625.35	126,818	126,060	110,198	12.28	8,974
2003	20,630.29	10,956	10,890	10,152	12.31	825
2007	144,320.37	65,146	64,756	82,450	12.42	6,638
2008	67,398.81	28,751	28,579	40,168	12.45	3,226
2009	40,382.94	16,139	16,042	25,148	12.48	2,015
2010	45,274.09	16,773	16,673	29,507	12.50	2,361
2011	61,883.74	20,917	20,792	42,330	12.53	3,378
2012	81,555.15	24,587	24,440	58,746	12.56	4,677
2013	14,108.34	3,691	3,669	10,722	12.58	852
2014	581,258.63	125,620	124,869	468,015	12.61	37,115
2015	56,451.86	9,285	9,229	48,351	12.64	3,825
2016	9,910,597.99	1,044,543	1,038,296	9,070,514	12.67	715,905
2017	183,745.46	6,963	6,921	180,499	12.70	14,213
	23,870,337.52	9,676,133	9,618,260	14,729,484		1,181,914
HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -3						
1965	308,409.27	244,212	242,751	74,910	11.54	6,491
1976	1,427,697.04	1,082,117	1,075,645	394,883	11.73	33,664
1980	2,805.00	2,080	2,068	822	11.79	70

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -3						
1981	4,745.00	3,497	3,476	1,411	11.81	119
1982	239,365.00	175,294	174,246	72,300	11.82	6,117
1983	42,033.00	30,568	30,385	12,909	11.84	1,090
1984	17,558.00	12,675	12,599	5,486	11.86	463
1985	6,150.00	4,407	4,381	1,954	11.87	165
1986	2,243.00	1,594	1,584	726	11.89	61
1987	26,416.00	18,611	18,500	8,709	11.91	731
1988	19,631.00	13,704	13,622	6,598	11.93	553
1989	5,352.00	3,700	3,678	1,835	11.95	154
1990	19,109.00	13,066	12,988	6,694	11.98	559
1991	34,218.00	23,140	23,002	12,243	12.00	1,020
1993	102,600.75	67,666	67,261	38,417	12.05	3,188
1995	37,212.36	23,845	23,702	14,626	12.10	1,209
1996	10,700.37	6,748	6,708	4,314	12.12	356
1997	16,007.03	9,917	9,858	6,630	12.15	546
1998	8,377,538.33	5,092,497	5,062,038	3,566,826	12.18	292,843
1999	15,213.87	9,062	9,008	6,662	12.20	546
2000	176,072.81	102,507	101,894	79,461	12.23	6,497
2001	18,628.44	10,577	10,514	8,674	12.26	708
2002	98,804.46	54,627	54,300	47,468	12.28	3,865
2004	76,879.54	39,848	39,610	39,576	12.34	3,207
2005	16,511.76	8,241	8,192	8,815	12.37	713
2007	11,953.21	5,449	5,416	6,895	12.42	555
2008	14,528.49	6,258	6,221	8,744	12.45	702
2009	290,670.64	117,304	116,602	182,788	12.48	14,646
2010	99,695.04	37,298	37,075	65,611	12.50	5,249
2011	764,565.76	260,963	259,402	528,101	12.53	42,147
2012	7,376.34	2,246	2,233	5,365	12.56	427
2013	48,197.72	12,734	12,658	36,986	12.58	2,940
2014	21,354.55	4,660	4,632	17,363	12.61	1,377
2017	192,401.47	7,362	7,318	190,856	12.70	15,028
	12,552,644.25	7,508,474	7,463,565	5,465,659		448,006

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
1978	51,658,788.68	32,701,067	28,881,196	26,910,296	20.47	1,314,621
1981	302,640.85	186,521	164,733	162,119	20.63	7,858
1982	96,431.08	58,861	51,985	52,160	20.68	2,522
1983	21,024.80	12,700	11,216	11,490	20.74	554
1984	114,845.64	68,638	60,620	63,413	20.79	3,050
1985	137,337.26	81,138	71,660	76,664	20.85	3,677
1986	817,571.39	477,196	421,454	461,523	20.91	22,072
1987	1,831,047.03	1,055,191	931,932	1,045,599	20.97	49,862
1988	122,651.96	69,737	61,591	70,873	21.03	3,370
1989	625,806.46	350,804	309,826	366,045	21.09	17,356
1990	698,468.66	385,539	340,503	413,843	21.16	19,558
1991	57,137.91	31,042	27,416	34,293	21.22	1,616
1992	4,887,685.93	2,609,895	2,305,028	2,973,672	21.29	139,675
1993	339,234.01	177,848	157,073	209,299	21.36	9,799
1994	730,033.33	375,130	331,310	457,126	21.44	21,321
1995	4,625,577.50	2,327,911	2,055,983	2,939,640	21.51	136,664
1996	191,786.16	94,345	83,324	123,805	21.59	5,734
1997	319,013.07	153,145	135,256	209,278	21.67	9,657
1998	98,828.06	46,201	40,804	65,930	21.75	3,031
1999	1,049,767.14	476,787	421,093	712,656	21.84	32,631
2000	3,294,146.92	1,451,142	1,281,631	2,276,047	21.92	103,834
2001	1,469,626.03	625,879	552,769	1,034,427	22.01	46,998
2002	1,573,532.38	645,625	570,208	1,129,207	22.10	51,095
2003	233,276.57	91,935	81,196	170,743	22.19	7,695
2004	5,464,355.67	2,059,153	1,818,620	4,082,885	22.28	183,253
2005	8,836,715.26	3,170,783	2,800,398	6,743,254	22.37	301,442
2006	1,223,670.81	415,513	366,976	954,588	22.46	42,502
2007	617,790.37	197,328	174,278	492,936	22.55	21,860
2008	961,714.59	286,408	252,952	785,700	22.64	34,704
2009	931,733.88	255,774	225,897	780,376	22.74	34,317
2010	26,834,427.52	6,718,707	5,933,883	23,047,299	22.83	1,009,518
2011	682,900.59	153,215	135,318	602,215	22.92	26,275
2012	50,362,466.40	9,880,753	8,726,564	45,664,900	23.02	1,983,705
2013	252,483.58	42,020	37,112	235,571	23.11	10,193
2014	88,735,159.44	11,929,413	10,535,916	85,298,056	23.21	3,675,056

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
2015	471,886.33	47,034	41,540	468,097	23.31	20,081
2016	417,019.66	25,928	22,899	427,482	23.41	18,261
2017	517,654.52	11,416	10,082	548,984	23.51	23,351
	261,606,237.44	79,747,722	70,432,245	212,102,491		9,398,768
HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
1980	28,021,420.51	17,429,447	15,393,481	14,869,653	20.58	722,529
1981	9,320.60	5,744	5,073	4,993	20.63	242
1982	52,236.08	31,885	28,160	28,255	20.68	1,366
1983	61,941.62	37,415	33,044	33,852	20.74	1,632
1984	113,297.28	67,712	59,802	62,559	20.79	3,009
1985	7,753.18	4,581	4,046	4,328	20.85	208
1986	73,300.87	42,784	37,786	41,379	20.91	1,979
1987	110,736.27	63,815	56,361	63,235	20.97	3,015
1989	889,065.98	498,378	440,162	520,030	21.09	24,658
1990	923,957.62	510,004	450,430	547,445	21.16	25,872
1991	3,001,585.04	1,630,711	1,440,225	1,801,487	21.22	84,896
1992	279,654.67	149,328	131,885	170,142	21.29	7,992
1993	51,581.01	27,042	23,883	31,824	21.36	1,490
1994	1,413,238.59	726,197	641,369	884,929	21.44	41,275
1995	778,870.18	391,981	346,193	494,987	21.51	23,012
1996	192,033.40	94,467	83,432	123,964	21.59	5,742
1997	2,015,017.33	967,329	854,334	1,321,885	21.67	61,001
1998	95,561.98	44,674	39,456	63,751	21.75	2,931
1999	393,007.53	178,497	157,646	266,802	21.84	12,216
2000	259,559.30	114,341	100,985	179,339	21.92	8,182
2001	251,736.64	107,209	94,686	177,190	22.01	8,050
2002	5,584,093.83	2,291,169	2,023,533	4,007,288	22.10	181,325
2003	325,749.20	128,379	113,383	238,426	22.19	10,745
2004	848,298.49	319,667	282,326	633,836	22.28	28,449
2005	3,753,271.87	1,346,746	1,189,430	2,864,103	22.37	128,033
2006	5,231,733.82	1,776,502	1,568,986	4,081,287	22.46	181,714
2007	105,214.33	33,607	29,681	83,950	22.55	3,723
2008	532,580.18	158,608	140,081	435,106	22.64	19,218

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HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
2009	851,423.15	233,728	206,426	713,111	22.74	31,359
2010	476,030.16	119,187	105,265	408,848	22.83	17,908
2011	93,670,787.55	21,015,903	18,560,997	82,603,454	22.92	3,603,990
2012	11,456,588.86	2,247,700	1,985,142	10,387,974	23.02	451,259
2013	337,608.72	56,188	49,625	314,993	23.11	13,630
2014	136,925.13	18,408	16,258	131,621	23.21	5,671
2015	2,862,884.23	285,353	252,020	2,839,895	23.31	121,832
2016	464,607.14	28,887	25,513	476,263	23.41	20,344
2017	818,927.44	18,060	15,950	868,491	23.51	36,941
	166,451,599.78	53,201,633	46,987,053	132,780,675		5,897,438
HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -9						
1983	185,548,808.90	113,115,397	99,902,181	102,346,020	20.74	4,934,716
1985	2,135.56	1,273	1,124	1,203	20.85	58
1986	706,086.62	415,941	367,354	402,280	20.91	19,239
1987	646,176.06	375,824	331,923	372,409	20.97	17,759
1988	201,994.76	115,913	102,373	117,801	21.03	5,602
1989	437,311.56	247,411	218,510	258,159	21.09	12,241
1990	2,198,082.49	1,224,526	1,081,487	1,314,423	21.16	62,118
1991	139,506.79	76,493	67,558	84,505	21.22	3,982
1992	338,101.57	182,209	160,925	207,606	21.29	9,751
1993	1,382,876.75	731,706	646,234	861,102	21.36	40,314
1994	441,271.82	228,848	202,116	278,870	21.44	13,007
1995	134,648.51	68,392	60,403	86,364	21.51	4,015
1996	574,793.33	285,376	252,041	374,484	21.59	17,345
1997	63,629.50	30,829	27,228	42,128	21.67	1,944
1998	8,237,770.91	3,886,724	3,432,709	5,546,462	21.75	255,010
1999	737,853.52	338,224	298,715	505,545	21.84	23,148
2000	32,153.60	14,295	12,625	22,422	21.92	1,023
2001	4,180,935.63	1,797,048	1,587,132	2,970,088	22.01	134,943
2002	568,045.95	235,229	207,751	411,419	22.10	18,616
2003	3,975,432.45	1,581,236	1,396,529	2,936,692	22.19	132,343
2004	865,721.34	329,254	290,793	652,843	22.28	29,302
2005	3,519,667.40	1,274,618	1,125,728	2,710,710	22.37	121,176

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HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -9						
2006	1,129,981.19	387,252	342,016	889,663	22.46	39,611
2007	32,558,880.24	10,495,925	9,269,877	26,219,303	22.55	1,162,719
2008	633,243.27	190,332	168,099	522,136	22.64	23,063
2009	6,592,911.49	1,826,607	1,613,238	5,573,036	22.74	245,076
2010	569,817.56	143,990	127,170	493,931	22.83	21,635
2011	499,434.76	113,090	99,880	444,504	22.92	19,394
2012	12,293,758.55	2,434,280	2,149,927	11,250,270	23.02	488,717
2013	844,689.23	141,882	125,309	795,403	23.11	34,418
2014	434,744.85	58,988	52,098	421,774	23.21	18,172
2015	1,306,306.62	131,409	116,059	1,307,815	23.31	56,105
2016	22,923,650.52	1,438,489	1,270,456	23,716,323	23.41	1,013,085
2017	2,447,261.58	54,471	48,108	2,619,407	23.51	111,417
	297,167,684.88	143,973,481	127,155,676	196,757,100		9,091,064
HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -9						
1978	2,592,262.98	1,656,149	1,462,691	1,362,875	20.47	66,579
1980	652,748.05	409,772	361,906	349,590	20.58	16,987
1981	138,926.13	86,415	76,321	75,109	20.63	3,641
1982	9,565.88	5,893	5,205	5,222	20.68	253
1983	266,716.62	162,597	143,604	147,117	20.74	7,093
1984	21,888.27	13,203	11,661	12,197	20.79	587
1985	15,876.68	9,467	8,361	8,944	20.85	429
1986	31,559.70	18,591	16,419	17,981	20.91	860
1987	23,240.79	13,517	11,938	13,394	20.97	639
1988	123,693.72	70,981	62,690	72,137	21.03	3,430
1990	201,592.39	112,305	99,186	120,549	21.16	5,697
1991	28,304.31	15,520	13,707	17,145	21.22	808
1992	61,204.98	32,984	29,131	37,582	21.29	1,765
1993	19,411.56	10,271	9,071	12,087	21.36	566
1994	30,129.21	15,625	13,800	19,041	21.44	888
1995	195,180.32	99,138	87,558	125,189	21.51	5,820
1996	116,337.48	57,760	51,013	75,795	21.59	3,511
1997	258,098.12	125,050	110,443	170,884	21.67	7,886
1999	85,080.07	39,000	34,444	58,293	21.84	2,669

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HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -9						
2000	193,765.93	86,148	76,085	135,120	21.92	6,164
2002	244,539.41	101,264	89,435	177,113	22.10	8,014
2003	82,283.81	32,729	28,906	60,783	22.19	2,739
2004	145,342.78	55,277	48,820	109,604	22.28	4,919
2005	211,633.48	76,641	67,688	162,992	22.37	7,286
2006	1,247,698.88	427,595	377,647	982,345	22.46	43,738
2007	35,625.78	11,485	10,143	28,689	22.55	1,272
2008	1,583,779.58	476,033	420,427	1,305,893	22.64	57,681
2009	234,019.07	64,836	57,262	197,818	22.74	8,699
2010	1,196,062.60	302,239	266,934	1,036,774	22.83	45,413
2011	34,589.81	7,832	6,917	30,786	22.92	1,343
2012	215,110.86	42,594	37,619	196,852	23.02	8,551
2013	160,081.09	26,889	23,748	150,740	23.11	6,523
2014	299,248.46	40,603	35,860	290,321	23.21	12,508
2015	69,063.89	6,948	6,136	69,143	23.31	2,966
2016	980,598.77	61,534	54,346	1,014,507	23.41	43,336
2017	75,027.65	1,670	1,475	80,305	23.51	3,416
	11,880,289.11	4,776,555	4,218,597	8,730,918		394,676
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -9						
1978	1,629,361.52	1,040,969	919,372	856,632	20.47	41,848
1980	3,034,750.77	1,905,106	1,682,567	1,625,311	20.58	78,975
1983	5,488,198.01	3,345,749	2,954,926	3,027,210	20.74	145,960
1984	500,877.88	302,122	266,831	279,126	20.79	13,426
1985	8,621.37	5,141	4,540	4,857	20.85	233
1986	39,576.72	23,314	20,591	22,548	20.91	1,078
1987	27,189.60	15,814	13,967	15,670	20.97	747
1988	180,241.13	103,430	91,348	105,115	21.03	4,998
1989	44,722.70	25,302	22,346	26,401	21.09	1,252
1990	28,367.51	15,803	13,957	16,964	21.16	802
1991	50,608.55	27,749	24,508	30,656	21.22	1,445
1992	124,315.09	66,996	59,170	76,333	21.29	3,585
1993	14,601.67	7,726	6,824	9,092	21.36	426
1994	274,895.43	142,564	125,911	173,725	21.44	8,103

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HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -9						
1995	67,169.23	34,117	30,132	43,083	21.51	2,003
1996	240,229.22	119,270	105,338	156,512	21.59	7,249
1997	464,901.74	225,247	198,935	307,807	21.67	14,204
1998	20,892.87	9,858	8,706	14,067	21.75	647
1999	28,990.88	13,289	11,737	19,863	21.84	909
2000	179,310.89	79,722	70,410	125,039	21.92	5,704
2001	245,902.51	105,694	93,348	174,686	22.01	7,937
2002	1,083,102.27	448,515	396,123	784,458	22.10	35,496
2003	54,463.90	21,663	19,133	40,233	22.19	1,813
2004	452,964.06	172,273	152,149	341,581	22.28	15,331
2005	594,370.06	215,246	190,103	457,761	22.37	20,463
2006	446,931.69	153,167	135,275	351,880	22.46	15,667
2007	358,109.29	115,443	101,958	288,381	22.55	12,789
2008	1,274,108.82	382,956	338,222	1,050,556	22.64	46,403
2009	431,354.04	119,509	105,549	364,627	22.74	16,035
2010	1,839,476.99	464,826	410,529	1,594,501	22.83	69,842
2011	3,384,941.71	766,475	676,942	3,012,645	22.92	131,442
2012	702,567.26	139,115	122,865	642,934	23.02	27,929
2013	1,097,049.87	184,270	162,745	1,033,039	23.11	44,701
2014	1,465,616.83	198,860	175,631	1,421,892	23.21	61,262
2015	109,471.39	11,012	9,726	109,598	23.31	4,702
2016	356,356.13	22,362	19,750	368,678	23.41	15,749
2017	1,549,380.55	34,486	30,458	1,658,367	23.51	70,539
	27,893,990.15	11,065,160	9,772,619	20,631,830		931,694
HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -8						
1977	35,870,904.68	25,297,597	22,731,702	16,008,875	16.33	980,335
1979	3,116.30	2,166	1,946	1,419	16.40	87
1980	343,645.23	237,119	213,068	158,068	16.43	9,621
1981	115,761.22	79,252	71,214	53,809	16.46	3,269
1982	85,930.55	58,346	52,428	40,377	16.49	2,449
1983	549,223.11	369,557	332,073	261,088	16.53	15,795
1984	301,873.53	201,280	180,864	145,159	16.56	8,766
1985	152,754.45	100,839	90,611	74,364	16.60	4,480

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -8						
1986	844,535.25	551,892	495,914	416,184	16.63	25,026
1987	3,924,587.98	2,536,394	2,279,132	1,959,423	16.67	117,542
1988	39,973.59	25,533	22,943	20,228	16.71	1,211
1989	910,648.63	574,522	516,249	467,251	16.75	27,896
1990	1,295,262.17	806,512	724,709	674,174	16.79	40,153
1991	2,137,829.06	1,312,746	1,179,596	1,129,259	16.83	67,098
1992	331,192.29	200,248	179,937	177,751	16.88	10,530
1993	1,235,448.55	735,284	660,705	673,579	16.92	39,810
1994	907,360.44	530,741	476,909	503,040	16.97	29,643
1995	34,904.10	20,041	18,008	19,688	17.02	1,157
1996	708,840.35	398,881	358,423	407,124	17.07	23,850
1997	2,353,317.20	1,296,258	1,164,781	1,376,802	17.12	80,421
1998	78,131.65	42,043	37,779	46,604	17.17	2,714
1999	1,817,525.92	953,335	856,640	1,106,288	17.23	64,207
2000	309,117.17	157,753	141,752	192,094	17.28	11,117
2001	10,716,933.55	5,306,348	4,768,134	6,806,155	17.34	392,512
2002	268,648.73	128,735	115,678	174,463	17.39	10,032
2003	792,634.29	366,113	328,979	527,066	17.45	30,204
2004	933,574.85	414,567	372,518	635,743	17.50	36,328
2005	9,404,755.82	3,991,958	3,587,060	6,570,076	17.56	374,150
2006	12,425,815.34	5,018,767	4,509,721	8,910,159	17.61	505,972
2007	1,489,546.61	568,229	510,594	1,098,116	17.67	62,146
2008	2,642,011.60	945,037	849,183	2,004,189	17.73	113,039
2009	2,210,062.78	734,272	659,796	1,727,072	17.78	97,136
2010	134,229,316.34	40,851,887	36,708,345	108,259,316	17.84	6,068,347
2011	29,883,005.32	8,216,225	7,382,866	24,890,779	17.89	1,391,324
2012	585,655.19	141,865	127,476	505,032	17.95	28,135
2013	412,343.91	85,348	76,691	368,640	18.01	20,469
2014	22,934,334.84	3,865,711	3,473,618	21,295,464	18.06	1,179,151
2015	1,087,137.92	137,324	123,395	1,050,714	18.12	57,986
2016	116,394.70	9,286	8,344	117,362	18.18	6,456
2017	1,153,400.53	32,574	29,270	1,216,403	18.25	66,652
	285,637,455.74	107,302,585	96,419,055	212,069,397		12,007,216

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -8						
1974	34,049,197.55	24,475,094	21,992,624	14,780,509	16.23	910,691
1979	50,484.62	35,097	31,537	22,986	16.40	1,402
1980	312,701.45	215,768	193,883	143,835	16.43	8,754
1981	149,001.23	102,008	91,661	69,260	16.46	4,208
1982	75,303.10	51,130	45,944	35,383	16.49	2,146
1983	2,231,112.43	1,501,254	1,348,984	1,060,617	16.53	64,163
1984	178,030.65	118,706	106,666	85,607	16.56	5,170
1985	772,459.44	509,931	458,210	376,047	16.60	22,653
1986	851,088.70	556,175	499,763	419,413	16.63	25,220
1987	1,748,765.94	1,130,197	1,015,563	873,104	16.67	52,376
1988	790,520.40	504,949	453,733	400,029	16.71	23,939
1990	124,751.43	77,678	69,799	64,932	16.79	3,867
1991	2,056,950.76	1,263,082	1,134,970	1,086,537	16.83	64,560
1992	113,208.89	68,449	61,506	60,759	16.88	3,599
1993	70,399.03	41,898	37,648	38,383	16.92	2,268
1994	825,907.53	483,096	434,096	457,884	16.97	26,982
1995	279,294.48	160,366	144,100	157,538	17.02	9,256
1997	136,923.29	75,420	67,770	80,107	17.12	4,679
1998	3,157,671.96	1,699,175	1,526,830	1,883,455	17.17	109,695
1999	761,888.89	399,629	359,095	463,745	17.23	26,915
2001	778,949.66	385,687	346,567	494,698	17.34	28,529
2002	4,368,245.35	2,093,246	1,880,931	2,836,774	17.39	163,127
2003	6,910,560.54	3,191,949	2,868,195	4,595,211	17.45	263,336
2004	849,355.30	377,168	338,912	578,391	17.50	33,051
2005	8,522,343.27	3,617,407	3,250,499	5,953,632	17.56	339,045
2006	120,743,622.55	48,768,156	43,821,679	86,581,433	17.61	4,916,606
2007	1,972,032.97	752,286	675,983	1,453,813	17.67	82,276
2008	851,278.45	304,499	273,614	645,767	17.73	36,422
2009	1,490,463.64	495,192	444,965	1,164,735	17.78	65,508
2010	4,058,196.46	1,235,088	1,109,815	3,273,037	17.84	183,466
2011	15,183,354.97	4,174,609	3,751,185	12,646,838	17.89	706,922
2012	6,460,973.74	1,565,062	1,406,320	5,571,531	17.95	310,392
2013	1,503,075.01	311,109	279,554	1,343,767	18.01	74,612
2014	1,479,453.41	249,370	224,077	1,373,733	18.06	76,065
2015	19,434,936.82	2,454,959	2,205,956	18,783,775	18.12	1,036,632
2016	172,100.12	13,730	12,337	173,531	18.18	9,545
2017	652,216.94	18,420	16,552	687,843	18.25	37,690
	244,166,820.97	103,477,039	92,981,527	170,718,640		9,735,767

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HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -8						
1974	898,013.44	645,506	580,033	389,821	16.23	24,019
1977	1,387,233.89	978,333	879,102	619,110	16.33	37,912
1979	8,082.75	5,619	5,049	3,680	16.40	224
1980	54,107.90	37,335	33,548	24,888	16.43	1,515
1981	118,612.29	81,203	72,967	55,135	16.46	3,350
1983	133,874.85	90,081	80,944	63,641	16.53	3,850
1984	173,113.67	115,427	103,719	83,243	16.56	5,027
1985	8,065.27	5,324	4,784	3,926	16.60	237
1986	714,118.59	466,667	419,334	351,914	16.63	21,161
1987	481,204.00	310,994	279,450	240,250	16.67	14,412
1988	281,017.65	179,501	161,294	142,205	16.71	8,510
1990	758,724.43	472,430	424,512	394,910	16.79	23,521
1991	41,195.32	25,296	22,730	21,761	16.83	1,293
1992	811,689.66	490,770	440,992	435,633	16.88	25,808
1993	71,430.40	42,512	38,200	38,945	16.92	2,302
1994	423,734.04	247,854	222,715	234,918	16.97	13,843
1995	85,838.18	49,287	44,288	48,417	17.02	2,845
1996	16,318.70	9,183	8,252	9,373	17.07	549
1997	401,370.81	221,084	198,660	234,821	17.12	13,716
1998	155,104.01	83,463	74,997	92,515	17.17	5,388
1999	662,303.56	347,394	312,158	403,129	17.23	23,397
2000	392,072.02	200,087	179,792	243,645	17.28	14,100
2001	212,255.31	105,095	94,435	134,800	17.34	7,774
2002	5,053,044.19	2,421,399	2,175,800	3,281,487	17.39	188,700
2003	13,952.42	6,445	5,791	9,277	17.45	532
2004	3,400,732.48	1,510,142	1,356,971	2,315,820	17.50	132,333
2005	2,211,244.78	938,588	843,389	1,544,756	17.56	87,970
2006	1,352,789.42	546,389	490,970	970,043	17.61	55,085
2007	669,710.23	255,479	229,566	493,721	17.67	27,941
2008	1,079,227.72	386,035	346,880	818,686	17.73	46,175
2009	1,209,984.01	402,006	361,231	945,552	17.78	53,181
2010	47,900.96	14,578	13,099	38,634	17.84	2,166
2011	635,109.49	174,621	156,909	529,009	17.89	29,570
2012	1,478,432.00	358,125	321,801	1,274,906	17.95	71,025
2013	739,267.45	153,015	137,495	660,914	18.01	36,697
2014	126,825.13	21,377	19,209	117,762	18.06	6,521

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -8						
2015	4,427,927.04	559,322	502,591	4,279,570	18.12	236,179
2016	4,414,335.70	352,174	316,454	4,451,029	18.18	244,831
2017	541,662.90	15,298	13,746	571,250	18.25	31,301
	35,691,626.66	13,325,438	11,973,860	26,573,097		1,504,960
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -6						
1974	44,192,116.14	36,232,153	32,072,483	14,771,160	10.06	1,468,306
1977	6,113.33	4,947	4,379	2,101	10.10	208
1978	91,558.33	73,751	65,284	31,768	10.11	3,142
1979	7,367.00	5,905	5,227	2,582	10.12	255
1980	99,266.00	79,161	70,073	35,149	10.13	3,470
1981	11,885.00	9,427	8,345	4,253	10.14	419
1982	338,201.51	266,633	236,022	122,472	10.16	12,054
1983	357,471.00	280,135	247,974	130,945	10.17	12,876
1984	8,174.00	6,364	5,633	3,031	10.18	298
1985	25,203.58	19,493	17,255	9,461	10.19	928
1986	3,385,808.98	2,599,123	2,300,728	1,288,230	10.21	126,173
1987	455,285.84	346,881	307,057	175,546	10.22	17,177
1988	449,585.88	339,636	300,644	175,917	10.24	17,179
1989	90,324.00	67,656	59,889	35,855	10.25	3,498
1990	25,798,397.80	19,139,130	16,941,842	10,404,459	10.27	1,013,092
1991	163,749.28	120,259	106,453	67,122	10.29	6,523
1992	1,059,367.03	769,532	681,185	441,744	10.31	42,846
1993	499,234.31	358,631	317,458	211,730	10.32	20,516
1994	1,258,144.26	892,507	790,042	543,591	10.34	52,572
1995	328,389.83	229,818	203,434	144,660	10.36	13,963
1996	707,045.73	487,709	431,717	317,751	10.38	30,612
1997	810,418.30	550,226	487,057	371,987	10.40	35,768
1998	1,737,060.77	1,159,236	1,026,149	815,136	10.42	78,228
1999	127,564.58	83,546	73,954	61,264	10.44	5,868
2000	519,466.72	333,371	295,098	255,537	10.46	24,430
2001	2,736,415.16	1,716,865	1,519,759	1,380,842	10.48	131,760
2002	4,223,109.43	2,584,236	2,287,550	2,188,946	10.50	208,471
2003	762,015.11	453,681	401,596	406,140	10.52	38,606

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JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -6						
2004	531,041.47	306,507	271,318	291,586	10.54	27,665
2005	1,029,208.93	573,878	507,993	582,968	10.56	55,205
2006	13,602,311.77	7,290,113	6,453,164	7,965,286	10.58	752,863
2007	2,119,812.94	1,086,268	961,558	1,285,444	10.60	121,268
2008	1,237,835.28	602,243	533,102	779,004	10.62	73,353
2009	363,537.21	166,560	147,438	237,912	10.64	22,360
2010	38,209,848.01	16,287,246	14,417,372	26,085,067	10.66	2,447,004
2011	515,643.73	201,902	178,722	367,860	10.67	34,476
2012	472,208.78	166,120	147,048	353,493	10.69	33,068
2013	731,124.26	224,221	198,479	576,513	10.71	53,829
2014	9,223,834.85	2,352,605	2,082,512	7,694,753	10.73	717,125
2015	4,815,072.70	944,185	835,787	4,268,190	10.75	397,041
2016	593,162.22	75,450	66,788	561,964	10.78	52,130
2017	174,932.24	8,048	7,124	178,304	10.80	16,510
	163,868,313.29	99,495,358	88,072,690	85,627,722		8,173,135
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -7						
1975	37,385,594.32	28,453,039	25,186,458	14,816,128	13.29	1,114,833
1977	19,278.33	14,512	12,846	7,782	13.33	584
1978	91,046.00	68,134	60,312	37,107	13.35	2,780
1979	3,310.00	2,462	2,179	1,362	13.37	102
1980	108,627.00	80,271	71,055	45,175	13.39	3,374
1981	11,886.00	8,724	7,722	4,996	13.41	373
1982	426,305.51	310,668	275,001	181,145	13.43	13,488
1983	50,722.00	36,674	32,464	21,809	13.46	1,620
1984	10,836.00	7,773	6,881	4,714	13.48	350
1985	482,099.58	342,961	303,587	212,260	13.50	15,723
1986	34,401,545.08	24,248,727	21,464,827	15,344,827	13.53	1,134,134
1987	392,252.67	273,924	242,476	177,234	13.55	13,080
1988	170,352.99	117,731	104,215	78,063	13.58	5,748
1989	214,339.31	146,587	129,758	99,585	13.60	7,322
1990	233,106.68	157,591	139,499	109,926	13.63	8,065
1991	386,931.09	258,392	228,727	185,289	13.66	13,564
1992	839,556.26	553,261	489,743	408,582	13.69	29,845

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JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -7						
1993	2,142,034.85	1,391,987	1,232,178	1,059,799	13.72	77,245
1994	419,566.33	268,549	237,718	211,218	13.75	15,361
1995	489,886.58	308,406	272,999	251,180	13.79	18,215
1996	307,402.56	190,162	168,330	160,590	13.82	11,620
1997	1,111,960.77	675,163	597,650	592,148	13.85	42,754
1998	210,327.42	125,051	110,694	114,356	13.89	8,233
1999	342,578.31	199,210	176,339	190,219	13.92	13,665
2000	251,191.37	142,526	126,163	142,612	13.96	10,216
2001	4,645,774.22	2,567,113	2,272,393	2,698,585	13.99	192,894
2002	192,151.66	103,056	91,225	114,378	14.03	8,152
2003	1,022,204.43	530,462	469,562	624,197	14.07	44,364
2004	759,188.97	380,277	336,619	475,713	14.10	33,739
2005	16,583,387.79	7,973,900	7,058,448	10,685,777	14.14	755,713
2006	4,731,128.71	2,174,514	1,924,867	3,137,441	14.17	221,414
2007	1,087,863.69	474,825	420,312	743,702	14.21	52,337
2008	1,536,017.06	631,415	558,925	1,084,614	14.25	76,113
2009	27,955,035.38	10,740,462	9,507,392	20,404,496	14.28	1,428,886
2010	771,592.35	273,143	241,785	583,819	14.32	40,769
2011	654,965.72	210,721	186,529	514,284	14.35	35,839
2012	232,204.89	66,324	58,710	189,750	14.39	13,186
2013	5,085,633.03	1,254,404	1,110,391	4,331,236	14.42	300,363
2015	4,716,881.49	721,881	639,005	4,408,058	14.50	304,004
2016	117,917.15	11,513	10,191	115,980	14.54	7,977
2017	22,166,172.02	771,066	682,543	23,035,261	14.58	1,579,922
	172,760,855.57	87,267,561	77,248,718	107,605,397		7,657,966
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
1976	38,071,314.76	26,315,247	23,294,098	17,442,209	17.01	1,025,409
1977	3,523.34	2,418	2,140	1,630	17.05	96
1978	54,470.00	37,130	32,867	25,416	17.08	1,488
1979	36,848.00	24,927	22,065	17,362	17.12	1,014
1980	128,197.33	86,064	76,183	60,988	17.15	3,556
1981	11,973.00	7,971	7,056	5,755	17.19	335
1982	376,511.83	248,565	220,028	182,839	17.22	10,618

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
1984	9,611.00	6,227	5,512	4,772	17.30	276
1985	34,003.59	21,807	19,303	17,080	17.34	985
1986	134,965.00	85,632	75,801	68,612	17.38	3,948
1987	395,299.21	247,996	219,525	203,446	17.42	11,679
1988	25,166,146.76	15,601,415	13,810,278	13,117,499	17.46	751,289
1989	84,748.56	51,881	45,925	44,756	17.50	2,557
1990	306,713.85	185,194	163,933	164,251	17.55	9,359
1991	839,431.03	499,502	442,156	456,035	17.60	25,911
1992	1,266,409.17	742,314	657,092	697,966	17.64	39,567
1993	623,682.24	359,509	318,235	349,105	17.69	19,735
1994	1,786,353.11	1,011,225	895,130	1,016,268	17.75	57,255
1995	196,442.04	109,128	96,599	113,594	17.80	6,382
1996	1,043,053.60	567,866	502,672	613,396	17.85	34,364
1997	390,682.93	207,958	184,083	233,948	17.91	13,062
1998	646,547.01	336,003	297,428	394,377	17.97	21,946
1999	1,901,532.79	963,219	852,636	1,182,004	18.02	65,594
2000	181,587.08	89,435	79,167	115,131	18.08	6,368
2001	1,048,584.93	500,720	443,234	678,752	18.14	37,417
2002	180,287.79	83,261	73,702	119,206	18.20	6,550
2003	14,479,162.81	6,442,951	5,703,261	9,789,443	18.26	536,114
2004	1,262,416.75	539,166	477,266	873,519	18.32	47,681
2005	1,608,305.72	656,037	580,720	1,140,167	18.39	61,999
2006	110,557.69	42,853	37,933	80,364	18.45	4,356
2007	9,977,561.25	3,650,975	3,231,821	7,444,170	18.51	402,170
2008	2,316,210.26	793,764	702,635	1,775,710	18.57	95,623
2009	340,370.79	108,257	95,828	268,368	18.63	14,405
2010	101,289.96	29,501	26,114	82,266	18.69	4,402
2011	28,179,585.19	7,380,343	6,533,035	23,619,121	18.76	1,259,015
2012	319,185.57	73,712	65,249	276,279	18.82	14,680
2013	406,674.01	80,109	70,912	364,229	18.88	19,292
2015	124,873,529.19	14,922,087	13,208,941	120,405,735	19.01	6,333,810
2016	223,251.60	16,765	14,840	224,039	19.08	11,742
2017	253,163.99	6,623	5,863	265,023	19.15	13,839
	259,370,184.73	83,135,757	73,591,270	203,934,828		10,975,888

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
1976	4,408.00	3,047	2,697	2,019	17.01	119
1979	80,250,900.97	54,287,760	48,055,197	37,813,267	17.12	2,208,719
1981	82,104.20	54,661	48,386	39,466	17.19	2,296
1982	188,149.00	124,212	109,952	91,368	17.22	5,306
1983	33,015.54	21,597	19,118	16,209	17.26	939
1984	26,989.00	17,485	15,478	13,401	17.30	775
1985	146,719.25	94,092	83,290	73,700	17.34	4,250
1986	86,904.00	55,139	48,809	44,179	17.38	2,542
1987	368,121.67	230,946	204,432	189,458	17.42	10,876
1988	247,303.20	153,312	135,711	128,904	17.46	7,383
1989	29,803.00	18,245	16,150	15,739	17.50	899
1990	576,412.32	348,038	308,081	308,680	17.55	17,589
1991	2,785,341.12	1,657,413	1,467,132	1,513,183	17.60	85,976
1992	794,202.98	465,527	412,082	437,715	17.64	24,814
1993	5,782,144.32	3,333,004	2,950,355	3,236,539	17.69	182,959
1994	1,091,688.22	617,987	547,038	621,068	17.75	34,990
1995	995,312.20	552,918	489,440	575,544	17.80	32,334
1996	599,599.27	326,438	288,961	352,610	17.85	19,754
1997	678,456.20	361,137	319,676	406,272	17.91	22,684
1998	695,417.72	361,400	319,909	424,188	17.97	23,605
1999	322,996.01	163,613	144,829	200,776	18.02	11,142
2000	1,975,659.91	973,054	861,342	1,252,615	18.08	69,282
2001	898,018.76	428,822	379,591	581,289	18.14	32,045
2002	193,901.04	89,548	79,267	128,207	18.20	7,044
2003	441,961.75	196,665	174,087	298,812	18.26	16,364
2004	11,522,183.18	4,921,015	4,356,053	7,972,683	18.32	435,190
2005	308,832.40	125,974	111,511	218,939	18.39	11,905
2006	893,206.27	346,213	306,466	649,265	18.45	35,191
2007	958,643.01	350,785	310,513	715,235	18.51	38,640
2008	24,637,735.08	8,443,342	7,473,995	18,888,381	18.57	1,017,145
2009	460,387.19	146,430	129,619	362,995	18.63	19,484
2010	18,435.46	5,369	4,753	14,973	18.69	801
2011	148,765.86	38,962	34,489	124,691	18.76	6,647
2012	12,520,511.03	2,891,463	2,559,506	10,837,441	18.82	575,847
2013	431,995.46	85,097	75,327	386,908	18.88	20,493
2014	67,447.09	10,819	9,577	62,591	18.94	3,305

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JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
2015	4,704,085.41	562,127	497,591	4,535,780	19.01	238,600
2016	135,958,992.11	10,209,514	9,037,400	136,438,721	19.08	7,150,876
2017	401,242.45	10,497	9,292	420,038	19.15	21,934
	292,327,991.65	93,083,667	82,397,100	230,393,851		12,400,744
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
1976	7,142,116.36	4,936,697	4,369,934	3,272,130	17.01	192,365
1977	22,480.33	15,431	13,659	10,395	17.05	610
1978	59,840.00	40,790	36,107	27,922	17.08	1,635
1979	74,013.00	50,068	44,320	34,874	17.12	2,037
1980	23,269.00	15,621	13,828	11,070	17.15	645
1981	97,754.00	65,080	57,608	46,988	17.19	2,733
1982	261,258.00	172,477	152,676	126,870	17.22	7,368
1983	21,118.00	13,814	12,228	10,368	17.26	601
1984	95,794.00	62,060	54,935	47,564	17.30	2,749
1985	2,943.00	1,887	1,670	1,479	17.34	85
1986	5,027,765.45	3,190,006	2,823,774	2,555,935	17.38	147,062
1987	8,250,045.56	5,175,768	4,581,559	4,245,990	17.42	243,742
1988	4,283,664.67	2,655,601	2,350,722	2,232,799	17.46	127,881
1989	458,417.00	280,633	248,415	242,092	17.50	13,834
1990	8,911,468.97	5,380,754	4,763,011	4,772,261	17.55	271,924
1991	6,565,098.37	3,906,551	3,458,055	3,566,600	17.60	202,648
1992	516,761.58	302,903	268,128	284,807	17.64	16,146
1993	721,581.52	415,942	368,189	403,903	17.69	22,832
1994	686,374.50	388,545	343,938	390,483	17.75	21,999
1995	263,864.59	146,583	129,754	152,581	17.80	8,572
1996	876,465.58	477,171	422,389	515,429	17.85	28,876
1997	485,293.98	258,319	228,662	290,602	17.91	16,226
1998	760,826.70	395,393	350,000	464,085	17.97	25,826
1999	697,263.06	353,198	312,649	433,423	18.02	24,052
2001	2,042,738.00	975,447	863,460	1,322,270	18.14	72,893
2002	853,792.78	394,301	349,033	564,525	18.20	31,018
2003	6,275,225.82	2,792,356	2,471,777	4,242,715	18.26	232,350
2004	1,318,148.68	562,969	498,337	912,082	18.32	49,786

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JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
2005	2,064,423.30	842,089	745,412	1,463,521	18.39	79,582
2006	1,162,407.82	450,558	398,831	844,945	18.45	45,796
2007	2,397,459.65	877,275	776,559	1,788,723	18.51	96,635
2008	2,653,680.18	909,415	805,009	2,034,429	18.57	109,555
2009	5,404,649.76	1,718,989	1,521,639	4,261,337	18.63	228,735
2010	4,766,911.07	1,388,382	1,228,987	3,871,607	18.69	207,149
2011	1,148,230.48	300,726	266,201	962,406	18.76	51,301
2012	1,442,206.82	333,061	294,824	1,248,338	18.82	66,330
2013	2,884,447.69	568,199	502,966	2,583,393	18.88	136,832
2014	1,421,892.45	228,077	201,892	1,319,533	18.94	69,669
2015	1,774,479.93	212,046	187,702	1,710,992	19.01	90,005
2016	1,336,559.67	100,366	88,843	1,341,275	19.08	70,297
2017	3,029,410.15	79,254	70,155	3,171,314	19.15	165,604
	88,282,141.47	41,434,802	36,677,837	57,784,054		3,185,985
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1963	5,855,556.56	5,022,370	4,090,448	2,292,109	10.73	213,617
1967	1,808.21	1,533	1,249	722	10.79	67
1969	1,729.83	1,457	1,187	699	10.82	65
1971	30,834.74	25,783	20,999	12,611	10.84	1,163
1974	5,000,673.66	4,130,457	3,364,033	2,086,701	10.89	191,616
1976	7,420.97	6,076	4,949	3,140	10.91	288
1978	4,520.83	3,665	2,985	1,943	10.94	178
1980	36,497.14	29,269	23,838	15,944	10.97	1,453
1981	30,962.11	24,689	20,108	13,641	10.98	1,242
1982	677,309.26	536,654	437,076	301,192	11.00	27,381
1983	36,893.96	29,048	23,658	16,556	11.01	1,504
1984	398,319.09	311,407	253,624	180,544	11.03	16,368
1985	458,181.97	355,651	289,658	209,760	11.04	19,000
1986	396,985.20	305,734	249,004	183,710	11.06	16,610
1987	148,387.38	113,376	92,339	69,404	11.07	6,270
1989	2,342.14	1,757	1,431	1,122	11.11	101
1990	803,409.50	596,757	486,026	389,690	11.13	35,013
1991	52,017.48	38,225	31,132	25,567	11.15	2,293

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NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1992	3,288,819.53	2,389,529	1,946,142	1,638,672	11.17	146,703
1994	1,842,064.30	1,304,922	1,062,788	945,062	11.21	84,305
1995	13,442.58	9,389	7,647	7,006	11.23	624
1996	4,901.01	3,369	2,744	2,598	11.26	231
1997	1,607,380.29	1,087,074	885,363	866,682	11.28	76,834
1998	9,175.33	6,095	4,964	5,037	11.30	446
1999	12,525.67	8,154	6,641	7,012	11.33	619
2000	56,671.04	36,108	29,408	32,363	11.35	2,851
2001	254,369.57	158,348	128,966	148,297	11.37	13,043
2002	4,010,546.25	2,430,857	1,979,801	2,391,694	11.40	209,798
2003	336,448.38	198,129	161,365	205,363	11.42	17,983
2004	979,605.28	558,796	455,109	612,661	11.44	53,554
2005	206,763.42	113,660	92,570	132,802	11.47	11,578
2006	700,328.40	369,687	301,090	462,268	11.49	40,232
2007	5,282,898.60	2,661,226	2,167,424	3,590,935	11.51	311,984
2008	46,040.57	21,962	17,887	32,297	11.54	2,799
2009	2,010,590.20	900,965	733,787	1,457,756	11.56	126,103
2010	700,878.13	291,885	237,724	526,233	11.58	45,443
2011	211,486.54	80,417	65,495	165,025	11.61	14,214
2012	104,458,046.32	35,598,101	28,992,722	84,866,549	11.63	7,297,210
2013	196,169.33	58,135	47,348	166,477	11.65	14,290
2014	999,482.59	245,069	199,595	889,841	11.68	76,185
2015	1,631,289.64	305,781	249,042	1,529,064	11.70	130,689
2016	655,189.24	79,050	64,382	649,774	11.73	55,394
2017	10,117,012.25	450,144	366,618	10,660,925	11.75	907,313
	153,575,974.49	60,900,760	49,600,365	117,797,447		10,174,654
NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1968	7,286,070.89	6,156,735	5,014,327	2,927,491	10.80	271,064
1976	8,786,710.76	7,194,629	5,859,635	3,717,880	10.91	340,777
1977	1,612.20	1,314	1,070	687	10.93	63
1978	7,930.82	6,430	5,237	3,408	10.94	312
1979	208,638.92	168,281	137,056	90,361	10.95	8,252
1980	823,857.96	660,689	538,095	359,910	10.97	32,809

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NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1981	16,867.42	13,450	10,954	7,431	10.98	677
1982	181,753.23	144,009	117,288	80,824	11.00	7,348
1983	200,748.92	158,055	128,727	90,089	11.01	8,182
1984	1,596,223.07	1,247,931	1,016,372	723,511	11.03	65,595
1985	513,050.19	398,241	324,346	234,879	11.04	21,275
1986	462,172.46	355,937	289,891	213,877	11.06	19,338
1987	24,359.18	18,612	15,158	11,393	11.07	1,029
1988	43,633.93	33,047	26,915	20,646	11.09	1,862
1989	144,352.30	108,295	88,200	69,144	11.11	6,224
1990	1,277,492.91	948,897	772,825	619,642	11.13	55,673
1991	1,641,658.41	1,206,365	982,519	806,889	11.15	72,367
1992	506,176.22	367,768	299,527	252,205	11.17	22,579
1993	18,157.97	13,032	10,614	9,178	11.19	820
1994	1,307,107.71	925,958	754,143	670,605	11.21	59,822
1995	16,947.77	11,837	9,641	8,832	11.23	786
1996	115,147.45	79,160	64,472	61,039	11.26	5,421
1997	30,958.54	20,937	17,052	16,693	11.28	1,480
1999	12,525.67	8,154	6,641	7,012	11.33	619
2000	69,736.14	44,433	36,188	39,824	11.35	3,509
2001	215,764.37	134,315	109,392	125,791	11.37	11,063
2002	6,860,872.77	4,158,487	3,386,862	4,091,489	11.40	358,903
2003	1,925,300.31	1,133,777	923,400	1,175,177	11.42	102,905
2004	128,137.07	73,093	59,530	80,139	11.44	7,005
2005	627,546.44	344,968	280,958	403,068	11.47	35,141
2006	11,158,987.53	5,890,563	4,797,544	7,365,752	11.49	641,058
2007	1,731,008.50	871,984	710,184	1,176,616	11.51	102,226
2008	1,092,317.29	521,042	424,360	766,265	11.54	66,401
2009	1,902,412.08	852,490	694,307	1,379,322	11.56	119,319
2010	645,548.09	268,843	218,958	484,689	11.58	41,856
2011	113,344,416.55	43,098,818	35,101,650	88,443,764	11.61	7,617,895
2012	264,978.96	90,302	73,546	215,281	11.63	18,511
2013	647,984.51	192,030	156,398	549,905	11.65	47,202
2014	1,339,647.71	328,476	267,526	1,192,690	11.68	102,114
2015	1,753,765.76	328,739	267,740	1,643,865	11.70	140,501
2016	11,517,309.52	1,389,588	1,131,744	11,422,123	11.73	973,753
2017	1,978,186.50	88,017	71,685	2,084,538	11.75	177,407
	182,428,075.00	80,057,728	65,202,677	133,643,924		11,571,143

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -8						
1971	15,612,072.09	12,934,608	10,534,537	6,326,501	10.84	583,626
1973	54,524.56	44,819	36,503	22,384	10.87	2,059
1974	9,984.41	8,171	6,655	4,128	10.89	379
1977	79,444.92	64,132	52,232	33,568	10.93	3,071
1978	55,993.87	44,979	36,633	23,840	10.94	2,179
1980	53,319.10	42,367	34,506	23,079	10.97	2,104
1981	35,025,044.56	27,671,999	22,537,342	15,289,706	10.98	1,392,505
1982	432,982.89	339,919	276,846	190,776	11.00	17,343
1983	470,440.54	366,993	298,896	209,180	11.01	18,999
1984	83,143.09	64,405	52,454	37,340	11.03	3,385
1985	1,011,390.25	777,861	633,526	458,776	11.04	41,556
1986	1,041,401.49	794,666	647,212	477,501	11.06	43,174
1987	890,875.17	674,435	549,291	412,854	11.07	37,295
1988	226,375.89	169,876	138,355	106,131	11.09	9,570
1989	34,288.45	25,488	20,759	16,273	11.11	1,465
1990	1,720,691.66	1,266,371	1,031,390	826,957	11.13	74,300
1991	2,680,461.52	1,951,654	1,589,516	1,305,382	11.15	117,075
1992	224,080.10	161,314	131,382	110,625	11.17	9,904
1993	1,243,375.37	884,156	720,097	622,748	11.19	55,652
1994	570,702.23	400,577	326,248	290,110	11.21	25,880
1995	6,017,741.98	4,164,338	3,391,627	3,107,534	11.23	276,717
1996	1,353,769.00	922,128	751,023	711,047	11.26	63,148
1997	470,875.02	315,532	256,984	251,561	11.28	22,302
1998	116,805.27	76,876	62,611	63,538	11.30	5,623
1999	13,808,553.52	8,906,633	7,253,969	7,659,268	11.33	676,017
2000	202,512.29	127,849	104,126	114,587	11.35	10,096
2001	706,961.82	436,053	355,142	408,377	11.37	35,917
2002	30,106.79	18,081	14,726	17,789	11.40	1,560
2003	10,088,391.85	5,886,383	4,794,140	6,101,324	11.42	534,267
2004	427,832.07	241,809	196,940	265,118	11.44	23,175
2005	2,929,466.51	1,595,580	1,299,513	1,864,310	11.47	162,538
2006	880,078.18	460,310	374,898	575,587	11.49	50,095
2007	583,693.89	291,334	237,276	393,114	11.51	34,154
2008	4,855,542.36	2,294,873	1,869,050	3,374,936	11.54	292,455
2009	21,289,297.50	9,452,423	7,698,486	15,293,956	11.56	1,323,007
2010	1,456,271.13	600,909	489,408	1,083,365	11.58	93,555
2011	4,659,790.28	1,755,613	1,429,852	3,602,722	11.61	310,312
2012	429,728.76	145,103	118,179	345,929	11.63	29,745
2013	328,639.12	96,498	78,592	276,338	11.65	23,720

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -8						
2014	921,882.45	223,968	182,410	813,223	11.68	69,625
2015	12,138,507.22	2,254,456	1,836,132	11,273,456	11.70	963,543
2016	482,570.61	57,689	46,985	474,192	11.73	40,426
2017	725,855.25	32,000	26,062	757,861	11.75	64,499
	146,425,465.03	89,045,228	72,522,508	85,616,994		7,548,017
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -10						
1963	30,700.27	26,574	21,643	12,127	10.73	1,130
1968	30,679.11	26,162	21,308	12,439	10.80	1,152
1971	587,191.82	495,498	403,556	242,355	10.84	22,357
1978	25,806.92	21,114	17,196	11,191	10.94	1,023
1983	36,330.02	28,866	23,510	16,453	11.01	1,494
1985	2,232,737.08	1,748,999	1,424,465	1,031,546	11.04	93,437
1986	295,178.24	229,414	186,845	137,851	11.06	12,464
1987	191,600.46	147,737	120,324	90,437	11.07	8,170
1988	1,453,235.58	1,110,727	904,627	693,932	11.09	62,573
1990	37,426.06	28,054	22,848	18,320	11.13	1,646
1992	18,660.56	13,682	11,143	9,383	11.17	840
1993	1,151,458.32	833,958	679,214	587,391	11.19	52,492
1994	13,958,426.25	9,978,893	8,127,267	7,227,002	11.21	644,692
1995	204,499.63	144,136	117,391	107,559	11.23	9,578
1996	3,553,295.75	2,465,170	2,007,747	1,900,878	11.26	168,817
1997	288,432.05	196,857	160,329	156,946	11.28	13,914
1998	263,700.95	176,769	143,969	146,102	11.30	12,929
1999	318,511.52	209,247	170,420	179,942	11.33	15,882
2000	194,994.55	125,382	102,117	112,377	11.35	9,901
2001	161,953.09	101,742	82,863	95,285	11.37	8,380
2002	97,813.93	59,831	48,729	58,866	11.40	5,164
2003	203,381.29	120,867	98,440	125,280	11.42	10,970
2004	54,220.93	31,213	25,421	34,222	11.44	2,991
2005	490,110.02	271,890	221,440	317,681	11.47	27,697
2006	552,005.87	294,064	239,499	367,707	11.49	32,002
2007	73,945.27	37,591	30,616	50,724	11.51	4,407
2008	1,718,211.90	827,116	673,641	1,216,392	11.54	105,407

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -10						
2009	825,211.13	373,178	303,933	603,799	11.56	52,232
2010	427,495.15	179,666	146,328	323,916	11.58	27,972
2011	950,382.14	364,695	297,024	748,396	11.61	64,461
2012	502,817.96	172,927	140,840	412,260	11.63	35,448
2013	1,372,729.52	410,539	334,362	1,175,641	11.65	100,913
2014	1,113,246.22	275,467	224,353	1,000,218	11.68	85,635
2015	1,102,922.71	208,637	169,924	1,043,291	11.70	89,170
2016	428,117.66	52,127	42,455	428,475	11.73	36,528
2017	1,295,779.74	58,183	47,387	1,377,971	11.75	117,274
	36,243,209.67	21,846,972	17,793,173	22,074,358		1,941,142
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -6						
1978	66,829,983.08	43,594,802	41,298,547	29,541,235	18.48	1,598,552
1981	684,471.24	435,476	412,538	313,001	18.61	16,819
1982	158,514.94	99,947	94,683	73,343	18.65	3,933
1983	19,015.13	11,877	11,251	8,905	18.69	476
1984	138,587.50	85,705	81,191	65,712	18.73	3,508
1985	2,402.63	1,470	1,393	1,154	18.78	61
1986	47,577,809.17	28,775,763	27,260,066	23,172,411	18.83	1,230,611
1987	155,835.20	93,165	88,258	76,928	18.87	4,077
1988	980,689.14	578,925	548,431	491,099	18.92	25,957
1989	523,288.51	304,678	288,630	266,056	18.98	14,018
1990	998,757.10	573,340	543,141	515,542	19.03	27,091
1991	1,464,942.26	828,439	784,803	768,036	19.08	40,253
1992	684,674.52	380,898	360,835	364,920	19.14	19,066
1993	864,730.53	472,753	447,852	468,763	19.20	24,415
1994	12,583,267.30	6,752,896	6,397,203	6,941,060	19.26	360,387
1995	515,639.74	271,223	256,937	289,641	19.32	14,992
1996	640,292.72	329,724	312,357	366,354	19.38	18,904
1997	540,326.88	271,831	257,513	315,234	19.45	16,207
1998	332,547.74	163,155	154,561	197,939	19.52	10,140
1999	826,958.27	395,003	374,197	502,379	19.58	25,658
2000	2,105,811.13	976,815	925,364	1,306,796	19.65	66,504
2001	2,257,870.85	1,014,131	960,714	1,432,629	19.72	72,649

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -6						
2002	417,738.65	181,217	171,672	271,131	19.79	13,700
2003	656,686.93	273,890	259,463	436,625	19.87	21,974
2004	815,989.58	326,311	309,123	555,826	19.94	27,875
2005	715,112.21	272,796	258,427	499,592	20.01	24,967
2006	18,146,678.47	6,567,377	6,221,456	13,014,024	20.08	648,109
2007	1,137,098.78	387,717	367,295	838,030	20.16	41,569
2008	2,191,293.87	698,527	661,734	1,661,038	20.23	82,108
2009	4,235,809.30	1,249,780	1,183,951	3,306,007	20.30	162,857
2010	3,839,715.16	1,033,927	979,467	3,090,631	20.38	151,650
2011	117,714,631.57	28,522,891	27,020,514	97,756,996	20.45	4,780,293
2012	870,588.92	185,072	175,324	747,500	20.53	36,410
2013	222,149.61	40,194	38,077	197,402	20.60	9,583
2014	843,414.82	123,670	117,156	776,864	20.68	37,566
2015	6,345,787.39	691,824	655,384	6,071,151	20.76	292,445
2016	12,303,686.82	842,899	798,501	12,243,407	20.84	587,496
2017	2,823,817.93	67,139	63,603	2,929,644	20.92	140,040
	314,166,615.59	127,877,247	121,141,610	211,875,003		10,652,920
BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -11						
1984	8,707,985.72	5,852,391	5,230,645	4,435,219	17.30	256,371
1986	739,595.50	486,799	435,082	385,869	17.38	22,202
1987	277,704.17	180,734	161,533	146,718	17.42	8,422
1988	120,931.64	77,773	69,511	64,724	17.46	3,707
1989	3,212.15	2,040	1,823	1,742	17.50	100
1990	203,858.02	127,691	114,125	112,157	17.55	6,391
1992	112,279.77	68,274	61,021	63,610	17.64	3,606
1993	37,090.90	22,180	19,824	21,347	17.69	1,207
1994	8,674.62	5,094	4,553	5,076	17.75	286
1995	665,310.00	383,411	342,678	395,816	17.80	22,237
1996	104,436.21	58,983	52,717	63,207	17.85	3,541
2000	25,399.09	12,977	11,598	16,595	18.08	918
2002	476,874.03	228,464	204,192	325,138	18.20	17,865
2004	53,396.56	23,658	21,145	38,126	18.32	2,081
2005	92,626.22	39,195	35,031	67,784	18.39	3,686

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -11						
2006	225,859.69	90,818	81,170	169,535	18.45	9,189
2007	264,725.50	100,489	89,813	204,032	18.51	11,023
2008	1,385.96	493	441	1,098	18.57	59
2009	279,308.69	92,157	82,366	227,666	18.63	12,220
2010	77,611.38	23,450	20,959	65,190	18.69	3,488
2012	276,665.46	66,281	59,239	247,859	18.82	13,170
2014	65,997.05	10,982	9,815	63,441	18.94	3,350
2015	270,154.76	33,490	29,932	269,940	19.01	14,200
2017	118,729.98	3,222	2,880	128,911	19.15	6,732
	13,209,813.07	7,991,046	7,142,094	7,520,799		426,051
BLUNDELL GEOTHERMAL UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -10						
2007	6,534,646.00	2,458,190	2,197,037	4,991,073	18.51	269,642
2008	1,385.95	488	436	1,088	18.57	59
2011	16,322.58	4,395	3,928	14,027	18.76	748
2012	51,323.53	12,185	10,890	45,565	18.82	2,421
2014	862,996.95	142,309	127,190	822,106	18.94	43,406
2015	319,903.55	39,300	35,125	316,769	19.01	16,663
2016	173,806.95	13,418	11,993	179,195	19.08	9,392
2017	45,429.02	1,222	1,092	48,880	19.15	2,552
	8,005,814.53	2,671,507	2,387,692	6,418,704		344,883
BLUNDELL GEOTHERMAL STEAM FIELD						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -8						
1991	6,013,871.67	3,611,989	4,237,004	2,257,977	17.60	128,294
1992	9,049.50	5,354	6,280	3,493	17.64	198
1996	6,373.00	3,502	4,108	2,775	17.85	155
2001	693,626.89	334,316	392,166	356,951	18.14	19,678
2002	534,086.32	248,958	292,037	284,776	18.20	15,647
2003	6,150.60	2,762	3,240	3,403	18.26	186

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL GEOTHERMAL STEAM FIELD						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -8						
2005	18,851.42	7,761	9,104	11,256	18.39	612
2006	13,016.72	5,093	5,974	8,084	18.45	438
2007	66,812.92	24,677	28,947	43,211	18.51	2,334
2008	37,448.44	12,954	15,196	25,249	18.57	1,360
2009	508,180.66	163,141	191,371	357,464	18.63	19,188
2010	389,963.28	114,640	134,477	286,683	18.69	15,339
2014	27,600,336.51	4,468,572	5,241,809	24,566,554	18.94	1,297,073
2017	1,697,956.64	44,836	52,594	1,781,199	19.15	93,013
	37,595,724.57	9,048,555	10,614,308	29,989,075		1,593,515
BLUNDELL GEOTHERMAL COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -10						
2009	270,620.15	88,486	79,085	218,597	18.63	11,734
	270,620.15	88,486	79,085	218,597		11,734
	4,615,201,100.58	2,121,749,148	1,793,034,071	3,132,826,759		231,772,237
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.5	5.02

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ACCOUNT 314 TURBOGENERATOR UNITS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. -5						
1978	138,103.00	119,487	71,325	73,684	6.76	10,900
1981	32,555,812.77	27,842,203	16,619,664	17,563,939	6.81	2,579,139
1984	10,906.29	9,204	5,494	5,958	6.85	870
1985	200,122.87	168,055	100,316	109,813	6.86	16,008
1986	1,873.56	1,565	934	1,033	6.87	150
1987	2,830,292.00	2,350,580	1,403,116	1,568,690	6.89	227,676
1988	243,276.00	200,840	119,886	135,554	6.90	19,646
1989	7,442.87	6,106	3,645	4,170	6.91	603
1994	141,225.91	111,334	66,458	81,829	6.97	11,740
1996	198,033.75	152,943	91,295	116,640	6.99	16,687
1997	1,483,999.81	1,132,967	676,295	881,905	7.00	125,986
1999	205,679.20	152,809	91,215	124,748	7.03	17,745
2002	604,294.31	426,542	254,613	379,896	7.06	53,810
2003	26,507.63	18,317	10,934	16,899	7.07	2,390
2004	2,889,243.56	1,950,036	1,164,022	1,869,684	7.08	264,080
2005	58,395.70	38,330	22,880	38,435	7.10	5,413
2006	576,542.99	367,042	219,096	386,274	7.11	54,328
2007	3,451,073.38	2,120,112	1,265,545	2,358,082	7.12	331,191
2008	14,765,157.84	8,705,168	5,196,319	10,307,097	7.13	1,445,596
2009	66,777.41	37,502	22,386	47,730	7.14	6,685
2011	4,952,683.11	2,438,377	1,455,524	3,744,793	7.17	522,286
2012	98,170.45	44,153	26,356	76,723	7.18	10,686
2013	2,041,681.52	814,288	486,068	1,657,698	7.20	230,236
2014	82,872.50	28,162	16,811	70,206	7.21	9,737
	67,630,168.43	49,236,122	29,390,196	41,621,481		5,963,588
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -7						
1984	5,230,000.51	4,203,231	3,150,273	2,445,828	9.09	269,068
1986	11,003,157.95	8,725,840	6,539,915	5,233,464	9.14	572,589
1988	85,790.41	67,048	50,252	41,544	9.18	4,525
1989	97,219.59	75,371	56,490	47,535	9.20	5,167
1990	40,529.99	31,138	23,338	20,030	9.23	2,170
1992	164,734.20	124,161	93,057	83,208	9.27	8,976
1993	1,084,911.47	809,116	606,423	554,432	9.29	59,681

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -7						
1994	77,696.46	57,283	42,933	40,202	9.31	4,318
1995	1,267,707.99	923,185	691,916	664,531	9.33	71,225
1996	1,346,196.79	967,364	725,028	715,403	9.35	76,514
1997	508,545.42	360,016	269,828	274,316	9.38	29,245
1998	16,750.50	11,672	8,748	9,175	9.40	976
1999	298,570.01	204,477	153,253	166,217	9.42	17,645
2000	100,103.74	67,271	50,419	56,692	9.44	6,006
2001	250,627.12	164,960	123,636	144,535	9.46	15,279
2002	2,489.60	1,601	1,200	1,464	9.48	154
2003	223,727.79	140,253	105,118	134,271	9.50	14,134
2004	1,097,073.69	668,201	500,809	673,060	9.52	70,700
2005	1,137,927.51	670,961	502,877	714,705	9.54	74,917
2006	1,328,568.14	755,379	566,148	855,420	9.56	89,479
2007	1,167,380.93	635,741	476,480	772,617	9.59	80,565
2008	486,366.58	252,254	189,061	331,351	9.61	34,480
2009	1,762,594.30	863,343	647,066	1,238,910	9.63	128,651
2010	49,349.31	22,581	16,924	35,880	9.65	3,718
2011	3,277,636.50	1,379,962	1,034,265	2,472,806	9.68	255,455
2012	290,126.65	110,220	82,609	227,827	9.70	23,487
2013	1,686,393.67	561,019	420,477	1,383,964	9.73	142,237
2014	3,052,138.28	849,889	636,982	2,628,806	9.75	269,621
2015	13,664.31	2,938	2,202	12,419	9.78	1,270
2016	854,132.07	119,806	89,793	824,128	9.81	84,009
2017	1,183,306.87	61,230	45,891	1,220,247	9.84	124,009
	39,185,418.35	23,887,511	17,903,411	24,024,987		2,540,270
CRAIG UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
1980	4,206,872.78	3,452,633	2,849,805	1,441,206	7.36	195,816
1988	23,826.00	18,748	15,475	8,828	7.48	1,180
1991	10,807.00	8,319	6,867	4,157	7.52	553
1993	83,447.39	63,116	52,096	33,020	7.55	4,374
1995	37,595.88	27,862	22,997	15,350	7.58	2,025
1996	137,071.56	100,437	82,901	56,912	7.59	7,498
1997	90,670.82	65,591	54,139	38,345	7.61	5,039

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CRAIG UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
1998	34,571.29	24,675	20,367	14,896	7.62	1,955
1999	23,633.36	16,623	13,721	10,385	7.63	1,361
2000	148,534.62	102,725	84,789	66,716	7.65	8,721
2002	101,968.65	67,911	56,054	47,954	7.67	6,252
2003	256,158.18	166,729	137,618	123,663	7.69	16,081
2004	67,198.84	42,671	35,221	33,322	7.70	4,328
2005	16,013.42	9,885	8,159	8,175	7.71	1,060
2006	693,329.68	414,078	341,780	365,416	7.73	47,272
2008	550,833.18	303,253	250,305	311,545	7.76	40,148
2009	29,734.96	15,564	12,847	17,483	7.77	2,250
2010	265,307.29	130,449	107,673	162,941	7.79	20,917
2011	4,512,535.68	2,060,161	1,700,458	2,902,329	7.80	372,093
2012	21,921.17	9,093	7,505	14,854	7.82	1,899
2014	848,471.23	263,691	217,651	647,790	7.85	82,521
2016	644,226.58	104,382	86,157	570,954	7.89	72,364
2017	74,636.66	4,526	3,736	72,394	7.91	9,152
	12,879,366.22	7,473,122	6,168,318	6,968,636		904,859
CRAIG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1979	3,689,304.28	2,971,073	2,452,325	1,310,765	8.16	160,633
1987	26,791.00	20,650	17,045	10,282	8.32	1,236
1993	104,536.16	76,605	63,230	43,397	8.43	5,148
1994	97,502.70	70,683	58,342	41,111	8.45	4,865
1995	118,235.01	84,764	69,964	50,635	8.46	5,985
1996	39,107.58	27,687	22,853	17,037	8.48	2,009
1997	19,935.33	13,921	11,490	8,844	8.50	1,040
2002	2,705.83	1,728	1,426	1,334	8.58	155
2004	316,394.94	191,810	158,320	164,403	8.62	19,072
2006	230,535.58	130,998	108,126	127,020	8.65	14,684
2007	626,248.12	341,820	282,138	356,635	8.67	41,134
2008	166,191.76	86,572	71,457	98,059	8.69	11,284
2010	64,446.35	29,819	24,613	41,123	8.72	4,716
2011	2,662,175.19	1,137,435	938,839	1,776,579	8.74	203,270

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CRAIG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
2012	21,546.95	8,343	6,886	15,092	8.76	1,723
2013	3,838,608.27	1,307,111	1,078,890	2,836,490	8.78	323,063
2017	1,056,777.03	57,453	47,422	1,030,491	8.88	116,046
	13,081,042.08	6,558,472	5,413,366	7,929,297		916,063
CRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	2,528,306.50	2,056,059	1,697,072	907,083	8.16	111,162
1983	8,557.00	6,823	5,632	3,182	8.25	386
1985	179.00	141	116	68	8.28	8
1986	36,860.00	28,882	23,839	14,127	8.30	1,702
1989	21,738.00	16,671	13,760	8,630	8.36	1,032
1993	16,473.77	12,190	10,062	6,906	8.43	819
1994	126,621.42	92,692	76,508	53,912	8.45	6,380
1995	35,835.47	25,943	21,413	15,497	8.46	1,832
1997	20,441.08	14,414	11,897	9,157	8.50	1,077
1999	11,379.74	7,782	6,423	5,298	8.53	621
2000	13,325.73	8,951	7,388	6,337	8.55	741
2001	14,433.80	9,505	7,845	7,021	8.57	819
2002	60,485.67	38,999	32,190	30,110	8.58	3,509
2003	181,954.92	114,483	94,494	92,919	8.60	10,805
2004	28,325.60	17,340	14,312	14,863	8.62	1,724
2006	64,900.86	37,240	30,738	36,110	8.65	4,175
2008	121,049.66	63,675	52,557	72,124	8.69	8,300
2010	27,587.14	12,890	10,639	17,775	8.72	2,038
2012	7,761.45	3,035	2,505	5,489	8.76	627
2013	185,700.67	63,854	52,705	138,567	8.78	15,782
2017	24,885.41	1,366	1,127	24,504	8.88	2,759
	3,536,802.89	2,632,935	2,173,226	1,469,681		176,298

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DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1958	2,443,754.29	2,099,613	1,778,714	762,791	8.21	92,910
1961	1,719.75	1,467	1,243	546	8.36	65
1963	4,524.41	3,839	3,252	1,453	8.44	172
1964	15,422.00	13,053	11,058	4,981	8.48	587
1965	190.64	161	136	62	8.52	7
1967	2,311.94	1,940	1,643	761	8.60	88
1968	2,500.53	2,093	1,773	827	8.63	96
1970	4,627.07	3,848	3,260	1,552	8.70	178
1975	658,007.81	537,417	455,280	229,048	8.86	25,852
1976	7,922.90	6,446	5,461	2,779	8.88	313
1977	1,276.76	1,034	876	452	8.91	51
1978	105,947.98	85,441	72,382	37,803	8.94	4,229
1979	10,603.59	8,510	7,209	3,818	8.97	426
1982	3,470.73	2,743	2,324	1,286	9.04	142
1983	15,122.88	11,883	10,067	5,661	9.07	624
1987	2,493.59	1,909	1,617	976	9.16	107
1988	504,483.54	383,214	324,645	200,018	9.18	21,788
1989	452,158.31	340,716	288,642	181,603	9.20	19,739
1991	8,558.12	6,332	5,364	3,536	9.25	382
1992	167,940.61	123,029	104,226	70,433	9.27	7,598
1993	16,037.07	11,625	9,848	6,830	9.29	735
1996	24,653.51	17,219	14,587	11,052	9.35	1,182
1997	832,187.37	572,615	485,098	380,377	9.38	40,552
2001	30,416.31	19,458	16,484	15,149	9.46	1,601
2002	295,892.11	184,947	156,680	151,048	9.48	15,933
2003	200,150.12	121,955	103,316	104,840	9.50	11,036
2004	25,943.69	15,359	13,012	13,970	9.52	1,467
2005	49,956.53	28,630	24,254	27,701	9.54	2,904
2006	47,510.88	26,256	22,243	27,168	9.56	2,842
2007	145,974.38	77,267	65,458	86,356	9.59	9,005
2008	4,628,392.34	2,333,213	1,976,611	2,836,917	9.61	295,205
2009	101,233.05	48,195	40,829	64,453	9.63	6,693
2012	8,588.59	3,171	2,686	6,246	9.70	644
2016	590,926.79	80,563	68,250	546,314	9.81	55,690
2017	108,173.82	5,441	4,609	107,891	9.84	10,965
	11,519,074.01	7,180,602	6,083,138	5,896,699		631,808

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1960	2,852,380.84	2,438,710	2,065,984	900,492	8.31	108,362
1961	1,719.74	1,467	1,243	546	8.36	65
1967	1,717.08	1,441	1,221	565	8.60	66
1968	2,500.53	2,093	1,773	827	8.63	96
1973	37,907.24	31,197	26,429	12,995	8.80	1,477
1975	658,007.81	537,417	455,280	229,049	8.86	25,852
1976	4,220.30	3,434	2,909	1,480	8.88	167
1977	1,276.75	1,034	876	452	8.91	51
1978	105,747.89	85,280	72,246	37,732	8.94	4,221
1979	87,722.84	70,404	59,644	31,588	8.97	3,522
1981	3,160.90	2,512	2,128	1,159	9.02	128
1982	15,253.96	12,057	10,214	5,650	9.04	625
1983	6,098.05	4,792	4,060	2,282	9.07	252
1986	570,065.87	439,404	372,247	220,622	9.14	24,138
1987	2,493.59	1,909	1,617	976	9.16	107
1988	587,224.27	446,065	377,890	232,824	9.18	25,362
1989	53,912.54	40,625	34,416	21,653	9.20	2,354
1991	8,631.60	6,386	5,410	3,567	9.25	386
1992	167,940.61	123,029	104,226	70,433	9.27	7,598
1993	10,535.56	7,637	6,470	4,487	9.29	483
1994	1,763,883.46	1,264,002	1,070,815	763,624	9.31	82,022
1999	7,913.09	5,267	4,462	3,768	9.42	400
2000	111,534.99	72,852	61,717	54,279	9.44	5,750
2001	30,416.31	19,458	16,484	15,149	9.46	1,601
2002	1,637.99	1,024	867	836	9.48	88
2004	47,895.80	28,354	24,020	25,791	9.52	2,709
2005	49,869.82	28,581	24,213	27,652	9.54	2,899
2006	47,496.62	26,248	22,236	27,160	9.56	2,841
2007	3,213,313.54	1,700,866	1,440,910	1,900,936	9.59	198,221
2008	4,843,853.29	2,441,829	2,068,626	2,968,981	9.61	308,947
2009	35,446.47	16,875	14,296	22,568	9.63	2,344
2011	86,083.49	35,227	29,843	59,684	9.68	6,166
2012	8,588.59	3,171	2,686	6,246	9.70	644
2014	129,654.15	35,091	29,728	105,113	9.75	10,781
2016	123,361.17	16,818	14,248	114,048	9.81	11,626
	15,679,466.75	9,952,556	8,431,433	7,875,212		842,351

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DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1964	4,108,026.41	3,476,965	2,945,555	1,326,793	8.48	156,461
1968	2,500.53	2,093	1,773	827	8.63	96
1972	4,532.06	3,743	3,171	1,542	8.77	176
1975	658,007.81	537,417	455,280	229,049	8.86	25,852
1976	11,737.69	9,550	8,090	4,117	8.88	464
1977	2,614.03	2,118	1,794	924	8.91	104
1978	105,730.83	85,266	72,234	37,726	8.94	4,220
1979	450,912.91	361,888	306,578	162,371	8.97	18,102
1980	2,802.97	2,239	1,897	1,018	8.99	113
1981	9,729.95	7,732	6,550	3,569	9.02	396
1982	10,187.85	8,053	6,822	3,773	9.04	417
1985	9,388.59	7,288	6,174	3,590	9.11	394
1986	43,587.80	33,597	28,462	16,869	9.14	1,846
1987	2,493.59	1,909	1,617	976	9.16	107
1988	10,658.31	8,096	6,859	4,226	9.18	460
1989	275,111.46	207,305	175,621	110,495	9.20	12,010
1990	522,496.47	390,159	330,528	212,868	9.23	23,063
1991	651,813.07	482,241	408,537	269,349	9.25	29,119
1992	1,860,648.55	1,363,066	1,154,739	780,336	9.27	84,179
1993	10,434.58	7,564	6,408	4,444	9.29	478
1994	38,623.76	27,678	23,448	16,721	9.31	1,796
1996	27,321.95	19,083	16,166	12,248	9.35	1,310
1998	191,427.89	129,646	109,831	89,254	9.40	9,495
1999	6,173,067.37	4,109,115	3,481,089	2,938,902	9.42	311,985
2000	63,934.01	41,760	35,378	31,114	9.44	3,296
2002	217,722.01	136,087	115,288	111,143	9.48	11,724
2004	55,789.82	33,028	27,980	30,041	9.52	3,156
2005	1,279,395.35	733,225	621,161	709,410	9.54	74,362
2006	161,730.54	89,376	75,716	92,484	9.56	9,674
2007	70,402.19	37,265	31,570	41,649	9.59	4,343
2010	3,931,893.29	1,748,692	1,481,426	2,607,743	9.65	270,232
2012	8,588.59	3,171	2,686	6,246	9.70	644
2014	144,330.15	39,063	33,093	117,011	9.75	12,001
2015	194,281.85	40,609	34,402	167,651	9.78	17,142
2016	137,011.45	18,679	15,824	126,668	9.81	12,912
2017	37,788.77	1,901	1,610	37,690	9.84	3,830
	21,486,724.45	14,206,667	12,035,357	10,310,836		1,105,959

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DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1972	7,730,754.18	6,384,793	5,408,958	2,631,026	8.77	300,003
1975	2,804.55	2,291	1,941	976	8.86	110
1977	1,518.14	1,230	1,042	537	8.91	60
1978	132,593.09	106,929	90,586	47,311	8.94	5,292
1979	22,717.16	18,232	15,445	8,180	8.97	912
1980	116,304.50	92,909	78,709	42,248	8.99	4,699
1981	7,861.50	6,247	5,292	2,884	9.02	320
1985	22,556.21	17,509	14,833	8,625	9.11	947
1986	42,149.37	32,489	27,523	16,312	9.14	1,785
1987	1,049,181.65	803,031	680,298	410,851	9.16	44,853
1988	856,418.93	650,550	551,122	339,554	9.18	36,988
1989	2,479,446.63	1,868,342	1,582,790	995,835	9.20	108,243
1990	9,124.71	6,814	5,773	3,717	9.23	403
1991	618,421.07	457,536	387,607	255,551	9.25	27,627
1992	167,940.62	123,029	104,226	70,433	9.27	7,598
1993	1,095,273.98	793,942	672,598	466,487	9.29	50,214
1994	6,129.75	4,393	3,722	2,653	9.31	285
1995	78,861.03	55,819	47,288	34,728	9.33	3,722
1996	136,635.11	95,432	80,846	61,254	9.35	6,551
1997	686,419.35	472,315	400,128	313,748	9.38	33,449
1998	816,000.00	552,643	468,179	380,461	9.40	40,475
1999	340,789.34	226,847	192,176	162,245	9.42	17,223
2000	60,887.54	39,770	33,692	29,631	9.44	3,139
2001	255,280.69	163,312	138,352	127,140	9.46	13,440
2002	39,090.21	24,433	20,699	19,955	9.48	2,105
2003	4,416,709.46	2,691,168	2,279,857	2,313,521	9.50	243,529
2004	49,211.22	29,133	24,680	26,499	9.52	2,784
2005	1,716,774.81	983,888	833,513	951,933	9.54	99,783
2006	264,735.94	146,300	123,940	151,385	9.56	15,835
2007	50,423.99	26,690	22,611	29,830	9.59	3,111
2008	460,271.28	232,027	196,565	282,118	9.61	29,357
2009	12,402,738.52	5,904,706	5,002,246	7,896,602	9.63	820,000
2010	31,684.67	14,092	11,938	21,014	9.65	2,178
2011	292,641.48	119,755	101,452	202,895	9.68	20,960
2012	259,778.21	95,924	81,263	188,906	9.70	19,475
2013	113,629.33	36,742	31,126	87,048	9.73	8,946
2014	304,697.14	82,466	69,862	247,023	9.75	25,336

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DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
2015	226,630.36	47,370	40,130	195,565	9.78	19,996
2016	180,998.11	24,676	20,905	167,333	9.81	17,057
2017	3,796,005.94	190,918	161,739	3,786,108	9.84	384,767
	41,342,089.77	23,626,692	20,015,651	22,980,122		2,423,557
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1958	9,816.99	8,435	7,146	3,064	8.21	373
1960	13,530.00	11,568	9,800	4,271	8.31	514
1964	28,099.76	23,783	20,148	9,076	8.48	1,070
1965	2,311.95	1,952	1,654	751	8.52	88
1972	27,833.86	22,988	19,475	9,473	8.77	1,080
1973	28,424.33	23,392	19,817	9,744	8.80	1,107
1979	20,411.06	16,381	13,877	7,350	8.97	819
1980	10,019.17	8,004	6,781	3,639	8.99	405
1982	31,376.57	24,801	21,010	11,621	9.04	1,286
1983	30,790.28	24,193	20,495	11,526	9.07	1,271
1985	38,985.30	30,262	25,637	14,908	9.11	1,636
1986	12,174.13	9,384	7,950	4,711	9.14	515
1988	120,777.29	91,744	77,722	47,886	9.18	5,216
1991	36,033.61	26,659	22,585	14,890	9.25	1,610
1992	42,868.13	31,404	26,604	17,979	9.27	1,939
1995	1,385,189.29	980,456	830,606	609,991	9.33	65,380
1996	63,033.82	44,026	37,297	28,258	9.35	3,022
1997	180,000.00	123,855	104,925	82,275	9.38	8,771
2001	39,002.04	24,951	21,138	19,425	9.46	2,053
2004	757,207.22	448,266	379,754	407,741	9.52	42,830
2005	126,679.36	72,600	61,504	70,243	9.54	7,363
2006	4,682.20	2,587	2,192	2,678	9.56	280
2007	154,478.48	81,768	69,271	91,387	9.59	9,529
2008	309,131.77	155,836	132,018	189,479	9.61	19,717
2010	206,903.14	92,019	77,955	137,224	9.65	14,220

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DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
2012	5,936,811.66	2,192,180	1,857,133	4,317,151	9.70	445,067
2014	8,717.42	2,359	1,998	7,068	9.75	725
2017	53,067.92	2,669	2,261	52,930	9.84	5,379
	9,678,356.75	4,578,522	3,878,753	6,186,738		643,265
GADSBY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1951	2,860,187.19	2,586,775	3,260,613			
1972	1,640.97	1,357	1,797	74	12.23	6
1979	10,386.54	8,248	10,922	919	12.66	73
1980	45,592.67	35,956	47,612	4,364	12.72	343
1982	802.85	624	826	89	12.83	7
1988	5,839.88	4,301	5,695	962	13.13	73
1994	2,023,297.69	1,380,476	1,827,978	478,581	13.41	35,688
1999	10,400.45	6,455	8,547	3,309	13.64	243
2003	395,484.44	219,655	290,860	159,993	13.82	11,577
2008	131,460.97	58,077	76,904	72,962	14.05	5,193
	5,485,093.65	4,301,924	5,531,754	721,253		53,203
GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1952	3,628,615.36	3,268,055	4,136,622			
1957	47,940.51	42,309	54,652			
1983	14,501.45	11,183	14,957	1,575	12.88	122
1984	121,290.00	92,767	124,071	14,199	12.93	1,098
1985	34,223.44	25,953	34,711	4,304	12.98	332
1986	60,792.79	45,683	61,099	8,205	13.03	630
1987	89,465.23	66,576	89,042	12,948	13.08	990
1994	177,061.07	120,807	161,573	40,276	13.41	3,003
1999	10,400.48	6,455	8,633	3,223	13.64	236
2000	301,931.37	183,002	244,756	99,446	13.68	7,269

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GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
2001	20,136.01	11,885	15,896	7,059	13.73	514
2002	21,740.13	12,472	16,681	8,103	13.77	588
2004	203,931.85	109,267	146,139	86,343	13.87	6,225
2005	267,556.20	137,845	184,361	120,653	13.91	8,674
2008	152,695.23	67,458	90,222	83,851	14.05	5,968
2009	83,588.28	34,494	46,134	49,157	14.10	3,486
2011	66,483.19	23,034	30,807	44,984	14.20	3,168
2012	953,168.41	293,766	392,898	693,714	14.25	48,682
2013	36,430.37	9,687	12,956	28,575	14.30	1,998
2014	77,210.36	16,851	22,537	65,482	14.36	4,560
	6,369,161.73	4,579,549	5,888,746	1,372,098		97,543
GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1955	3,966,226.78	3,528,171	4,521,499			
1961	1,961.77	1,704	2,207	29	11.35	3
1965	7,754.33	6,624	8,581	259	11.71	22
1970	795.66	665	861	46	12.09	4
1985	5,862.02	4,445	5,758	925	12.98	71
1991	170,872.12	121,532	157,431	37,364	13.28	2,814
1992	12,511.92	8,787	11,383	2,881	13.32	216
1996	32,850.95	21,675	28,077	9,373	13.50	694
1999	309,860.77	192,312	249,118	104,123	13.64	7,634
2000	113,083.60	68,540	88,786	40,130	13.68	2,933
2002	839,939.66	481,878	624,217	333,314	13.77	24,206
2003	32,088.81	17,822	23,086	13,495	13.82	976
2005	34,571.64	17,811	23,072	16,340	13.91	1,175
2006	164,360.91	80,956	104,869	82,502	13.96	5,910
2007	165,716.33	77,601	100,523	88,394	14.00	6,314
2009	269,115.01	111,055	143,859	162,932	14.10	11,555
2011	656,791.22	227,558	294,775	453,967	14.20	31,970
2012	65,454.86	20,173	26,132	48,487	14.25	3,403
2014	502,174.66	109,595	141,968	430,512	14.36	29,980

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GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
2015	225,720.19	37,239	48,239	209,082	14.42	14,499
2016	11,294.55	1,194	1,547	11,329	14.48	782
2017	18,735.89	710	920	20,439	14.54	1,406
	7,607,743.65	5,138,047	6,606,906	2,065,922		146,567
GADSBY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1982	16,457.50	12,790	16,446	2,315	12.83	180
1985	1,614.91	1,225	1,575	266	12.98	20
1992	71,062.74	49,906	64,173	16,838	13.32	1,264
1994	104,744.93	71,466	91,897	27,513	13.41	2,052
1996	16,279.25	10,741	13,812	4,747	13.50	352
1999	31,412.84	19,496	25,070	10,741	13.64	787
2000	80,429.43	48,749	62,685	29,004	13.68	2,120
2001	101,621.79	59,980	77,127	38,722	13.73	2,820
2005	2,636.98	1,359	1,748	1,259	13.91	91
2009	49,448.29	20,406	26,240	30,131	14.10	2,137
	475,708.66	296,118	380,772	161,536		11,823
HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -3						
1965	1,543,758.30	1,227,694	1,220,351	369,720	10.52	35,144
1982	77,222.00	56,521	56,183	23,356	11.37	2,054
1983	22,775.00	16,554	16,455	7,003	11.41	614
1985	2,119.00	1,517	1,508	675	11.49	59
1988	8,167.00	5,693	5,659	2,753	11.61	237
1989	23,163.00	15,993	15,897	7,961	11.64	684
1990	27,572.00	18,837	18,724	9,675	11.68	828
1991	8,765.00	5,923	5,888	3,140	11.71	268
1993	17,183.67	11,324	11,256	6,443	11.79	546
1994	178,107.02	115,794	115,101	68,349	11.82	5,782

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HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -3						
1996	13,163.69	8,301	8,251	5,307	11.89	446
1997	145,240.38	90,038	89,499	60,098	11.92	5,042
1998	3,732.03	2,270	2,256	1,588	11.96	133
1999	156,725.87	93,442	92,883	68,545	11.99	5,717
2000	745,216.08	434,461	431,862	335,710	12.03	27,906
2001	1,321.30	752	748	613	12.06	51
2003	165,955.88	89,238	88,704	82,230	12.13	6,779
2009	487,826.83	198,523	197,336	305,126	12.34	24,727
2010	13,843.25	5,220	5,189	9,070	12.38	733
2011	22,845.58	7,861	7,814	15,717	12.42	1,265
2012	1,271,938.98	390,959	388,621	921,477	12.46	73,955
2013	107,591.93	28,658	28,487	82,333	12.50	6,587
2014	34,543.52	7,624	7,578	28,001	12.54	2,233
2016	16,460.28	1,777	1,766	15,188	12.64	1,202
2017	20,170.01	772	767	20,008	12.69	1,577
	5,115,407.60	2,835,746	2,818,785	2,450,085		204,569
HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -3						
1976	1,510,026.05	1,145,560	1,138,709	416,618	11.11	37,499
1981	3,167.00	2,334	2,320	942	11.33	83
1982	167,554.00	122,638	121,905	50,676	11.37	4,457
1983	5,448.00	3,960	3,936	1,675	11.41	147
1984	223.00	161	160	70	11.45	6
1985	3,097.00	2,217	2,204	986	11.49	86
1986	5,514.00	3,914	3,891	1,789	11.53	155
1987	702.00	494	491	232	11.57	20
1989	9,344.00	6,452	6,413	3,211	11.64	276
1991	4,094.00	2,767	2,750	1,466	11.71	125
1993	50,523.94	33,294	33,095	18,945	11.79	1,607
1994	8,906.24	5,790	5,755	3,418	11.82	289
1996	8,632.81	5,444	5,411	3,480	11.89	293
1997	1,863.02	1,155	1,148	771	11.92	65
1999	382,422.89	228,006	226,642	167,253	11.99	13,949
2000	69,757.65	40,669	40,426	31,425	12.03	2,612

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HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -3						
2001	50,529.35	28,755	28,583	23,462	12.06	1,945
2007	26,588.36	12,181	12,108	15,278	12.27	1,245
2008	222,041.61	96,218	95,643	133,060	12.31	10,809
2009	20,161.58	8,205	8,156	12,610	12.34	1,022
2011	1,009,157.25	347,222	345,145	694,287	12.42	55,901
2012	266,833.68	82,017	81,526	193,312	12.46	15,515
2013	29,530.53	7,866	7,819	22,597	12.50	1,808
2014	69,124.01	15,257	15,166	56,032	12.54	4,468
2016	577,665.75	62,367	61,994	533,002	12.64	42,168
	4,502,907.72	2,264,943	2,251,397	2,386,598		196,550
HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1965	1,683.56	1,326	1,318	399	10.52	38
1976	10,306.26	7,743	7,697	2,816	11.11	253
1982	657.00	476	473	197	11.37	17
1995	6,209.39	3,940	3,916	2,417	11.85	204
2001	51,116.11	28,806	28,634	23,505	12.06	1,949
2008	103,417.00	44,379	44,114	61,372	12.31	4,986
2009	25,965.72	10,464	10,401	16,084	12.34	1,303
2012	47,412.42	14,432	14,346	34,015	12.46	2,730
2014	5,012.23	1,096	1,089	4,023	12.54	321
	251,779.69	112,662	111,988	144,827		11,801
HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
1978	10,488,691.07	6,797,691	6,003,640	5,324,146	18.34	290,302
1983	5,029.74	3,092	2,731	2,701	19.04	142
1984	14,301.04	8,683	7,669	7,776	19.18	405
1987	92,521.42	54,043	47,730	52,193	19.56	2,668
1988	17,475.48	10,061	8,886	9,988	19.69	507

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HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
1989	905,423.43	513,649	453,649	524,209	19.81	26,462
1990	39,903.63	22,274	19,672	23,424	19.94	1,175
1991	47,612.66	26,133	23,080	28,341	20.06	1,413
1992	606,775.56	327,253	289,026	366,292	20.18	18,151
1994	77,118.90	40,001	35,328	47,960	20.42	2,349
1995	159,261.62	80,877	71,430	100,573	20.54	4,896
1996	97,450.76	48,398	42,745	62,502	20.65	3,027
1997	129,251.40	62,625	55,310	84,282	20.77	4,058
2000	844,460.35	375,778	331,883	580,134	21.12	27,468
2001	12,655,835.04	5,450,235	4,813,583	8,854,719	21.23	417,085
2002	154,246.27	64,061	56,578	110,008	21.35	5,153
2004	6,693,985.41	2,558,449	2,259,592	4,969,912	21.58	230,302
2005	1,073,936.15	390,870	345,212	814,639	21.70	37,541
2006	181,032.07	62,467	55,170	140,345	21.81	6,435
2007	1,457.05	473	418	1,156	21.93	53
2008	33,861.39	10,270	9,070	27,500	22.05	1,247
2009	20,398.15	5,710	5,043	16,987	22.18	766
2010	29,957,729.31	7,653,744	6,759,696	25,594,652	22.30	1,147,742
2011	10,953.71	2,510	2,217	9,613	22.43	429
2013	77,513.51	13,233	11,687	72,027	22.69	3,174
2014	1,017,855.84	140,719	124,281	975,003	22.82	42,726
2015	56,468.40	5,815	5,136	55,850	22.96	2,432
2016	79,045.73	5,105	4,509	80,861	23.11	3,499
2017	353,877.90	7,881	6,960	375,228	23.27	16,125
	65,893,472.99	24,742,100	21,851,930	49,313,021		2,297,732
HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
1980	7,823,482.05	4,969,153	4,388,697	4,060,664	18.63	217,964
1984	7,490.45	4,548	4,017	4,073	19.18	212
1988	118,690.82	68,333	60,351	67,835	19.69	3,445
1989	26,811.64	15,210	13,433	15,523	19.81	784
1990	3,186.32	1,779	1,571	1,870	19.94	94
1991	1,632,884.20	896,236	791,545	971,970	20.06	48,453
1994	217,768.19	112,955	99,761	135,429	20.42	6,632

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
1995	1,342,580.16	681,798	602,156	847,831	20.54	41,277
1997	327,873.39	158,861	140,304	213,799	20.77	10,294
2001	59,926.74	25,807	22,792	41,928	21.23	1,975
2002	6,892,437.15	2,862,526	2,528,149	4,915,683	21.35	230,243
2003	44,577.53	17,801	15,722	32,422	21.46	1,511
2004	53,940.66	20,616	18,208	40,048	21.58	1,856
2005	201,296.64	73,264	64,706	152,694	21.70	7,037
2006	6,225,203.85	2,148,069	1,897,149	4,826,071	21.81	221,278
2008	33,015.12	10,013	8,843	26,813	22.05	1,216
2009	70,758.15	19,807	17,493	58,925	22.18	2,657
2011	20,060,509.82	4,596,304	4,059,401	17,605,949	22.43	784,929
2013	30,392.68	5,189	4,583	28,241	22.69	1,245
2015	638,656.00	65,768	58,086	631,663	22.96	27,511
	45,811,481.56	16,754,037	14,796,967	34,679,433		1,610,613
HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
1983	22,793,835.20	14,010,468	12,373,880	12,243,462	19.04	643,039
1987	12,321.78	7,197	6,356	6,951	19.56	355
1991	18,105.90	9,938	8,777	10,777	20.06	537
1993	383,176.54	202,810	179,119	234,711	20.30	11,562
1994	46,721.04	24,234	21,403	29,056	20.42	1,423
1997	2,589,224.09	1,254,532	1,107,988	1,688,374	20.77	81,289
1998	103,008.55	48,638	42,957	68,293	20.88	3,271
2001	145,610.43	62,707	55,382	101,877	21.23	4,799
2002	497,042.01	206,429	182,316	354,490	21.35	16,604
2003	233,744.50	93,341	82,438	170,006	21.46	7,922
2004	46,583.81	17,804	15,724	34,586	21.58	1,603
2006	178,153.04	61,473	54,292	138,113	21.81	6,333
2007	8,558,081.89	2,779,288	2,454,634	6,788,094	21.93	309,535
2010	153,802.43	39,294	34,704	131,403	22.30	5,893
2011	27,199.20	6,232	5,504	23,871	22.43	1,064
2012	25,459,677.89	5,128,363	4,529,310	22,967,142	22.55	1,018,499

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HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
2013	104,661.96	17,867	15,780	97,255	22.69	4,286
2015	77,526.37	7,984	7,051	76,677	22.96	3,340
2016	23,143,615.58	1,494,707	1,320,108	23,674,997	23.11	1,024,448
	84,572,092.21	25,473,306	22,497,723	68,840,137		3,145,802
HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
1978	150,340.46	97,435	86,053	76,314	18.34	4,161
1980	217,296.47	138,018	121,896	112,784	18.63	6,054
1983	75,934.81	46,674	41,222	40,788	19.04	2,142
1993	60,044.49	31,781	28,069	36,779	20.30	1,812
1994	30,129.18	15,628	13,802	18,737	20.42	918
1995	2,620,339.02	1,330,678	1,175,239	1,654,727	20.54	80,561
2005	57,603.62	20,965	18,516	43,696	21.70	2,014
2010	69,822.40	17,839	15,755	59,653	22.30	2,675
2016	337,848.31	21,820	19,271	345,605	23.11	14,955
2017	243,598.94	5,425	4,791	258,296	23.27	11,100
	3,862,957.70	1,726,263	1,524,615	2,647,379		126,392
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -8						
1978	376,605.22	244,077	215,566	191,168	18.34	10,424
1989	678.34	385	340	393	19.81	20
1994	27,124.47	14,069	12,426	16,869	20.42	826
2003	52,890.02	21,121	18,654	38,467	21.46	1,792
2005	58,468.95	21,280	18,794	44,352	21.70	2,044
2006	146,597.92	50,585	44,676	113,650	21.81	5,211
2009	529,775.47	148,298	130,975	441,182	22.18	19,891
2017	24,098.14	537	474	25,552	23.27	1,098
	1,216,238.53	500,352	441,905	871,633		41,306

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -8						
1977	11,388,517.91	8,107,896	7,285,525	5,014,074	15.06	332,940
1980	47,422.99	32,966	29,622	21,595	15.33	1,409
1985	5,642.14	3,742	3,362	2,731	15.74	174
1987	98,719.82	64,061	57,563	49,054	15.89	3,087
1988	327,020.82	209,628	188,366	164,817	15.97	10,320
1989	62,454.17	39,527	35,518	31,933	16.05	1,990
1990	44,949.49	28,076	25,228	23,317	16.12	1,446
1991	6,566.52	4,044	3,634	3,458	16.19	214
1992	84,406.88	51,182	45,991	45,169	16.27	2,776
1993	26,240.59	15,660	14,072	14,268	16.34	873
1994	1,432,637.79	840,388	755,149	792,100	16.41	48,269
1996	8,482.76	4,791	4,305	4,856	16.55	293
1997	3,550,825.70	1,963,043	1,763,935	2,070,957	16.62	124,606
1999	37,432.66	19,726	17,725	22,702	16.76	1,355
2000	29,812.95	15,290	13,739	18,459	16.83	1,097
2001	165,070.25	82,203	73,865	104,411	16.90	6,178
2002	46,727.23	22,533	20,248	30,218	16.97	1,781
2003	70,860.44	32,973	29,629	46,901	17.04	2,752
2004	2,284,842.50	1,022,191	918,512	1,549,118	17.11	90,539
2005	9,216,701.82	3,947,373	3,546,997	6,407,041	17.18	372,936
2006	685,178.28	279,229	250,907	489,085	17.26	28,336
2007	163,108.10	62,881	56,503	119,654	17.33	6,904
2008	74,068.97	26,808	24,089	55,906	17.40	3,213
2009	180,896.46	60,812	54,644	140,724	17.48	8,051
2010	26,083,319.51	8,056,616	7,239,446	20,930,539	17.55	1,192,623
2012	380,891.78	93,787	84,274	327,089	17.71	18,469
2014	592,867.72	101,846	91,516	548,781	17.87	30,710
2016	1,082,469.26	88,592	79,606	1,089,461	18.05	60,358
2017	2,421,692.94	70,120	63,008	2,552,421	18.15	140,629
	60,599,828.45	25,347,984	22,776,978	42,670,837		2,494,328

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HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -8						
1974	2,583,416.11	1,878,986	1,688,403	1,101,686	14.77	74,589
1977	11,735,291.39	8,354,776	7,507,364	5,166,750	15.06	343,078
1980	10,821.81	7,523	6,760	4,928	15.33	321
1981	262,522.26	180,962	162,607	120,917	15.41	7,847
1985	1,198.58	795	714	580	15.74	37
1987	102,794.19	66,705	59,939	51,079	15.89	3,215
1988	365,609.56	234,364	210,593	184,265	15.97	11,538
1989	15,424.24	9,762	8,772	7,886	16.05	491
1990	113,956.92	71,178	63,959	59,115	16.12	3,667
1991	241.96	149	134	127	16.19	8
1992	2,875,613.15	1,743,705	1,566,844	1,538,818	16.27	94,580
1993	54,882.10	32,752	29,430	29,843	16.34	1,826
1994	4,441,135.97	2,605,179	2,340,940	2,455,487	16.41	149,634
1995	16,765.48	9,656	8,677	9,430	16.48	572
1996	511,054.30	288,620	259,346	292,593	16.55	17,679
1997	49,982.30	27,632	24,829	29,152	16.62	1,754
1998	8,394,201.45	4,535,589	4,075,551	4,990,186	16.69	298,993
1999	590,056.02	310,939	279,401	357,860	16.76	21,352
2002	71,070.95	34,273	30,797	45,960	16.97	2,708
2003	2,507,896.58	1,166,997	1,048,630	1,659,898	17.04	97,412
2004	72,779.69	32,560	29,257	49,345	17.11	2,884
2006	4,365,385.90	1,779,013	1,598,571	3,116,046	17.26	180,536
2007	545,625.89	210,348	189,013	400,263	17.33	23,097
2008	969,303.24	350,820	315,237	731,611	17.40	42,047
2009	14,439.13	4,854	4,362	11,233	17.48	643
2010	100,555.98	31,060	27,910	80,691	17.55	4,598
2011	12,376,928.20	3,448,707	3,098,910	10,268,172	17.63	582,426
2012	36,113.76	8,892	7,990	31,013	17.71	1,751
2013	37,641.11	7,928	7,124	33,529	17.79	1,885
2014	33,950.08	5,832	5,240	31,426	17.87	1,759
2015	1,020,828.82	131,869	118,494	984,001	17.96	54,788
2016	1,469,963.88	120,305	108,103	1,479,458	18.05	81,964
2017	2,355,045.24	68,190	61,274	2,482,175	18.15	136,759
	58,102,496.24	27,760,920	24,945,174	37,805,522		2,246,438

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HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -8						
1974	2,419,808.70	1,759,990	1,581,477	1,031,916	14.77	69,866
1977	312,577.87	222,535	199,964	137,620	15.06	9,138
1979	67,735.27	47,478	42,662	30,492	15.24	2,001
1980	8,514.55	5,919	5,319	3,877	15.33	253
1984	41,985.41	28,138	25,284	20,060	15.66	1,281
1986	109,596.75	71,911	64,617	53,747	15.82	3,397
1987	12,046.55	7,817	7,024	5,986	15.89	377
1990	13,017.96	8,131	7,306	6,753	16.12	419
1992	13,929.26	8,446	7,589	7,454	16.27	458
1994	1,983,560.50	1,163,561	1,045,543	1,096,703	16.41	66,831
1995	529,014.82	304,682	273,779	297,557	16.48	18,056
1997	6,711.61	3,710	3,334	3,915	16.62	236
1999	175,492.33	92,478	83,098	106,434	16.76	6,350
2000	42,804.01	21,953	19,726	26,502	16.83	1,575
2003	138,037.35	64,233	57,718	91,362	17.04	5,362
2005	23,886.56	10,230	9,192	16,605	17.18	967
2006	212,095.62	86,435	77,668	151,395	17.26	8,771
2007	66,319.07	25,567	22,974	48,651	17.33	2,807
2008	18,025.46	6,524	5,862	13,605	17.40	782
2011	68,895.04	19,197	17,250	57,157	17.63	3,242
2012	322,138.55	79,320	71,275	276,635	17.71	15,620
2014	20,514.96	3,524	3,167	18,990	17.87	1,063
2016	206,500.46	16,900	15,186	207,835	18.05	11,514
2017	55,674.13	1,612	1,448	58,680	18.15	3,233
	6,868,882.79	4,060,291	3,648,462	3,769,931		233,599
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -6						
1974	7,281,620.23	5,965,025	5,280,204	2,438,313	9.58	254,521
1979	60,575.00	48,484	42,918	21,292	9.75	2,184
1981	329,743.00	261,087	231,113	118,415	9.81	12,071
1982	40,375.00	31,782	28,133	14,664	9.84	1,490
1983	157,664.00	123,336	109,176	57,948	9.87	5,871
1984	18,826.00	14,630	12,950	7,005	9.90	708
1985	62,317.00	48,095	42,573	23,483	9.93	2,365

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JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -6						
1986	435,922.00	334,082	295,727	166,350	9.95	16,719
1987	1,109.00	843	746	429	9.98	43
1990	3,213,503.97	2,380,332	2,107,055	1,299,259	10.06	129,151
1991	34,190.90	25,070	22,192	14,051	10.09	1,393
1992	40,151.99	29,136	25,791	16,770	10.11	1,659
1994	35,251.92	24,984	22,116	15,251	10.16	1,501
1995	44,939.67	31,423	27,815	19,821	10.19	1,945
1996	448,875.00	309,494	273,962	201,845	10.21	19,769
1998	5,584,928.49	3,728,846	3,300,752	2,619,272	10.26	255,290
1999	16,721.86	10,957	9,699	8,026	10.29	780
2000	91,881.67	59,025	52,249	45,146	10.31	4,379
2002	98,427.29	60,359	53,429	50,904	10.36	4,914
2003	94,092.66	56,124	49,681	50,058	10.39	4,818
2004	80,509.34	46,614	41,262	44,077	10.41	4,234
2006	2,582,997.21	1,388,948	1,229,488	1,508,489	10.47	144,077
2009	45,399.68	20,927	18,524	29,599	10.54	2,808
2010	18,445,487.61	7,915,519	7,006,769	12,545,447	10.57	1,186,892
2013	40,046.85	12,362	10,943	31,507	10.66	2,956
2014	6,977,433.95	1,796,656	1,590,389	5,805,691	10.69	543,096
	46,262,991.29	24,724,140	21,885,659	27,153,112		2,605,634
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -6						
1975	7,940,248.48	6,009,161	5,319,273	3,097,390	12.42	249,387
1979	67,205.06	49,625	43,928	27,310	12.66	2,157
1980	9,072.00	6,652	5,888	3,728	12.72	293
1981	329,744.00	240,102	212,537	136,992	12.77	10,728
1982	38,191.88	27,598	24,430	16,054	12.83	1,251
1983	82,707.29	59,305	52,496	35,173	12.88	2,731
1984	21,490.00	15,283	13,528	9,251	12.93	715
1985	37,099.00	26,159	23,156	16,169	12.98	1,246
1986	3,890.00	2,718	2,406	1,717	13.03	132
1987	10,099.00	6,988	6,186	4,519	13.08	345
1990	64,545.40	43,218	38,256	30,162	13.23	2,280
1991	77,394.80	51,184	45,308	36,731	13.28	2,766

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JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -6						
1992	18,444.85	12,044	10,661	8,890	13.32	667
1993	49,223.54	31,689	28,051	24,126	13.37	1,804
1994	103,200.32	65,471	57,955	51,438	13.41	3,836
1995	47,840.46	29,857	26,429	24,282	13.46	1,804
1996	6,539.51	4,012	3,551	3,380	13.50	250
1997	2,756,040.14	1,659,123	1,468,646	1,452,757	13.55	107,215
1999	16,721.86	9,650	8,542	9,183	13.64	673
2001	73,906.22	40,560	35,903	42,437	13.73	3,091
2003	9,090.58	4,695	4,156	5,480	13.82	397
2005	8,269,777.87	3,961,602	3,506,786	5,259,178	13.91	378,086
2006	1,750,758.67	801,819	709,765	1,146,039	13.96	82,094
2008	125,276.38	51,461	45,553	87,240	14.05	6,209
2009	4,577,278.10	1,756,345	1,554,706	3,297,209	14.10	233,845
2012	8,744.30	2,506	2,218	7,051	14.25	495
2013	32,487,282.05	8,031,974	7,109,855	27,326,664	14.30	1,910,956
2014	135,351.85	27,466	24,313	119,160	14.36	8,298
2016	317,037.89	31,163	27,585	308,475	14.48	21,304
2017	376,539.43	13,267	11,744	387,388	14.54	26,643
	59,810,740.93	23,072,697	20,423,812	42,975,573		3,061,698
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
1976	8,646,587.00	6,051,819	5,357,034	3,894,814	15.53	250,793
1979	66,430.00	45,397	40,185	30,895	15.83	1,952
1981	281,608.30	189,115	167,403	133,917	16.02	8,359
1982	17,987.00	11,968	10,594	8,652	16.11	537
1984	18,827.00	12,281	10,871	9,274	16.29	569
1985	30,182.00	19,477	17,241	15,054	16.38	919
1986	3,317.00	2,116	1,873	1,676	16.47	102
1987	9,421.36	5,942	5,260	4,821	16.55	291
1988	3,024,249.00	1,883,353	1,667,133	1,568,814	16.64	94,280
1990	225,986.29	137,026	121,295	120,511	16.80	7,173
1991	43,816.27	26,183	23,177	23,706	16.88	1,404
1992	25,205.29	14,827	13,125	13,845	16.96	816
1994	35,251.94	20,037	17,737	19,983	17.12	1,167

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
1995	105,299.53	58,719	51,978	60,693	17.20	3,529
1996	6,020,958.42	3,289,631	2,911,961	3,530,464	17.28	204,309
1998	28,730.74	15,005	13,282	17,460	17.43	1,002
1999	77,222.27	39,310	34,797	47,831	17.51	2,732
2000	13,593.31	6,733	5,960	8,585	17.58	488
2001	20,345.31	9,774	8,652	13,118	17.66	743
2003	3,915,360.36	1,755,834	1,554,254	2,635,182	17.81	147,961
2004	353,472.93	152,221	134,745	243,471	17.89	13,609
2007	4,710,358.13	1,743,667	1,543,483	3,496,600	18.13	192,863
2008	113,870.86	39,513	34,977	86,865	18.21	4,770
2011	6,599,317.13	1,758,115	1,556,273	5,504,997	18.46	298,212
2015	9,664,848.97	1,182,538	1,046,775	9,294,613	18.82	493,869
2017	82,780.13	2,268	2,008	86,567	19.03	4,549
	44,135,026.54	18,472,869	16,352,072	30,872,406		1,736,998
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
1979	11,347,574.98	7,754,671	6,864,388	5,277,517	15.83	333,387
1982	124,825.00	83,053	73,518	60,045	16.11	3,727
1983	16,666.00	10,982	9,721	8,111	16.20	501
1984	47,449.00	30,951	27,398	23,373	16.29	1,435
1985	37,345.00	24,099	21,332	18,627	16.38	1,137
1986	118,240.00	75,432	66,772	59,745	16.47	3,628
1987	1,108.00	699	619	567	16.55	34
1988	36,081.00	22,469	19,889	18,717	16.64	1,125
1990	977,637.85	592,788	524,732	521,340	16.80	31,032
1991	2,888,519.55	1,726,041	1,527,881	1,562,835	16.88	92,585
1992	31,963.18	18,802	16,643	17,557	16.96	1,035
1993	9,027.39	5,223	4,623	5,036	17.04	296
1994	29,558.98	16,801	14,872	16,756	17.12	979
1995	43,873.83	24,466	21,657	25,288	17.20	1,470
1996	347,665.15	189,952	168,144	203,857	17.28	11,797
1997	410,118.64	219,352	194,169	244,658	17.35	14,101
1998	23,189.17	12,111	10,721	14,092	17.43	808
1999	1,893,114.99	963,695	853,057	1,172,576	17.51	66,966

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JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
2000	4,724,626.43	2,340,021	2,071,373	2,983,978	17.58	169,737
2001	329,272.82	158,189	140,028	212,294	17.66	12,021
2003	29,380.87	13,176	11,663	19,774	17.81	1,110
2004	9,456,541.35	4,072,392	3,604,857	6,513,642	17.89	364,094
2005	66,734.02	27,477	24,322	47,083	17.97	2,620
2006	125,906.74	49,308	43,647	91,073	18.05	5,046
2007	64,560.59	23,899	21,155	47,925	18.13	2,643
2008	7,635,342.60	2,649,472	2,345,297	5,824,520	18.21	319,853
2009	97,027.80	31,261	27,672	76,148	18.29	4,163
2010	57,097.16	16,874	14,937	46,157	18.37	2,513
2011	58,451.81	15,572	13,784	48,759	18.46	2,641
2012	1,010,696.76	237,139	209,914	871,532	18.55	46,983
2015	175,271.58	21,445	18,983	168,558	18.82	8,956
2016	3,325,489.48	258,153	228,515	3,329,758	18.92	175,991
2017	21,897.66	600	531	22,899	19.03	1,203
	45,562,255.38	21,686,565	19,196,817	29,554,796		1,685,617
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
1975	860,484.80	606,616	536,973	383,746	15.43	24,870
1976	279,685.49	195,754	173,280	125,983	15.53	8,112
1978	129.00	89	79	59	15.73	4
1983	5,693.00	3,751	3,320	2,771	16.20	171
1985	18,196.00	11,742	10,394	9,076	16.38	554
1987	38,382.92	24,208	21,429	19,641	16.55	1,187
1988	281,322.34	175,194	155,081	145,934	16.64	8,770
1989	476,897.27	293,130	259,477	250,803	16.72	15,000
1990	133,333.33	80,846	71,564	71,102	16.80	4,232
1991	16,501.36	9,860	8,728	8,928	16.88	529
1993	32,733.35	18,938	16,764	18,261	17.04	1,072
1994	713,766.42	405,709	359,131	404,599	17.12	23,633
1995	114,787.37	64,010	56,661	66,161	17.20	3,847
1997	83,401.93	44,608	39,487	49,753	17.35	2,868
2001	284,388.17	136,626	120,940	183,355	17.66	10,383
2002	11,941.29	5,549	4,912	7,865	17.74	443

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JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
2003	10,763.48	4,827	4,273	7,244	17.81	407
2004	87,652.15	37,747	33,413	60,374	17.89	3,375
2005	65,140.30	26,821	23,742	45,958	17.97	2,557
2006	2,267,300.02	887,920	785,981	1,640,030	18.05	90,860
2007	298,664.30	110,559	97,866	221,705	18.13	12,229
2008	382,488.36	132,724	117,486	291,776	18.21	16,023
2012	89,843.40	21,080	18,660	77,473	18.55	4,176
2013	32,237.39	6,466	5,724	28,770	18.64	1,543
2014	337,310.10	55,037	48,718	312,203	18.73	16,669
2015	1,064,622.34	130,261	115,306	1,023,840	18.82	54,402
2016	394,575.94	30,630	27,113	395,083	18.92	20,882
2017	605,343.84	16,582	14,678	633,040	19.03	33,265
	8,987,585.66	3,537,284	3,131,182	6,485,535		362,063
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1963	4,165,717.53	3,585,374	2,920,093	1,620,539	9.77	165,869
1973	1,984.54	1,647	1,341	822	10.27	80
1979	419,107.89	337,719	275,054	181,774	10.51	17,295
1980	306,538.07	245,663	200,079	134,047	10.54	12,718
1982	53,072.28	42,003	34,209	23,640	10.62	2,226
1983	113,588.01	89,320	72,746	51,065	10.65	4,795
1984	28,019.15	21,882	17,822	12,719	10.68	1,191
1985	230,945.83	178,993	145,780	105,951	10.72	9,883
1988	30,716.15	23,221	18,912	14,568	10.82	1,346
1990	1,282.00	951	775	623	10.88	57
1992	84,394.54	61,242	49,878	42,112	10.94	3,849
1994	1,365,085.34	966,017	786,768	701,175	11.00	63,743
1995	4,734.68	3,304	2,691	2,470	11.03	224
1997	1,900,825.05	1,285,282	1,046,793	1,025,107	11.09	92,435
2000	70,837.72	45,182	36,798	40,415	11.18	3,615
2001	75,064.57	46,773	38,094	43,726	11.21	3,901
2002	688,404.38	418,048	340,477	409,883	11.24	36,466
2004	1,003,181.22	573,425	467,024	626,444	11.30	55,438
2005	233,605.73	128,868	104,956	149,674	11.33	13,210

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NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
2006	77,451.29	41,027	33,414	51,008	11.36	4,490
2007	3,611,434.20	1,826,519	1,487,601	2,448,863	11.39	215,001
2008	12,701.91	6,095	4,964	8,881	11.42	778
2010	19,340.19	8,105	6,601	14,480	11.48	1,261
2012	2,758,962.63	947,139	771,393	2,235,876	11.55	193,582
2017	3,440,025.37	150,098	122,247	3,627,381	11.75	308,713
	20,697,020.27	11,033,897	8,986,511	13,573,241		1,212,166
NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1968	4,043,909.81	3,422,220	2,787,212	1,620,649	10.04	161,419
1979	437,333.63	352,405	287,015	189,679	10.51	18,047
1984	94,702.62	73,960	60,236	42,989	10.68	4,025
1987	20,546.54	15,675	12,766	9,629	10.78	893
1990	18,086.01	13,415	10,926	8,788	10.88	808
1992	9,653.74	7,005	5,705	4,817	10.94	440
1994	132,146.78	93,515	76,163	67,877	11.00	6,171
1996	471,779.27	324,274	264,104	250,136	11.06	22,616
1998	65,255.15	43,346	35,303	35,825	11.12	3,222
2000	101,352.04	64,645	52,650	57,824	11.18	5,172
2001	33,373.20	20,795	16,936	19,440	11.21	1,734
2002	3,662,164.10	2,223,929	1,811,269	2,180,489	11.24	193,994
2004	20,650.46	11,804	9,614	12,895	11.30	1,141
2005	254,895.81	140,613	114,522	163,315	11.33	14,414
2006	6,936,851.61	3,674,501	2,992,682	4,568,487	11.36	402,156
2007	44,193.76	22,351	18,204	29,968	11.39	2,631
2008	198,981.57	95,475	77,759	139,131	11.42	12,183
2009	36,529.34	16,473	13,416	26,401	11.45	2,306
2011	2,475,621.98	948,093	772,170	1,926,258	11.52	167,210
2012	48,858.80	16,773	13,661	39,595	11.55	3,428
2013	141,780.49	42,412	34,542	119,998	11.58	10,363
2014	81,258.72	20,140	16,403	72,169	11.62	6,211

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NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
2015	775,920.69	147,347	120,006	725,747	11.66	62,242
2016	3,825,672.18	468,247	381,362	3,788,621	11.70	323,814
2017	97,855.51	4,270	3,478	103,185	11.75	8,782
	24,029,373.81	12,263,683	9,988,104	16,203,913		1,435,422
NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -8						
1971	6,687,291.03	5,544,034	4,515,315	2,706,959	10.18	265,910
1979	377,612.87	301,490	245,547	162,275	10.51	15,440
1980	32,693.60	25,961	21,144	14,165	10.54	1,344
1982	103,439.01	81,113	66,062	45,652	10.62	4,299
1983	10,589.21	8,250	6,719	4,717	10.65	443
1984	140,569.78	108,774	88,591	63,225	10.68	5,920
1985	293,074.80	225,062	183,301	133,220	10.72	12,427
1986	127,926.17	97,491	79,401	58,759	10.75	5,466
1987	26,045.10	19,687	16,034	12,095	10.78	1,122
1988	22,577.75	16,912	13,774	10,610	10.82	981
1989	5,784.20	4,293	3,496	2,751	10.85	254
1991	22,562.88	16,408	13,363	11,004	10.91	1,009
1992	66,074.43	47,508	38,693	32,668	10.94	2,986
1993	1,144,900.71	813,266	662,361	574,132	10.97	52,337
1994	21,308.49	14,941	12,169	10,845	11.00	986
1995	1,567,291.55	1,083,735	882,643	810,032	11.03	73,439
1996	40,987.03	27,914	22,734	21,532	11.06	1,947
1998	24,834.71	16,345	13,312	13,509	11.12	1,215
1999	1,058,386.64	683,274	556,490	586,568	11.15	52,607
2000	235,307.64	148,708	121,115	133,018	11.18	11,898
2001	125,144.38	77,262	62,926	72,230	11.21	6,443
2002	35,623.07	21,434	17,457	21,016	11.24	1,870
2003	8,956,315.82	5,237,833	4,265,931	5,406,890	11.27	479,760
2004	121,316.62	68,709	55,960	75,062	11.30	6,643
2005	546,294.10	298,598	243,192	346,806	11.33	30,610
2006	475,110.95	249,361	203,091	310,029	11.36	27,291
2007	30,331.58	15,200	12,380	20,379	11.39	1,789
2008	393,074.40	186,874	152,199	272,322	11.42	23,846

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NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -8						
2009	12,408,583.98	5,544,374	4,515,592	8,885,679	11.45	776,042
2011	113,884.38	43,214	35,195	87,800	11.52	7,622
2013	104,500.59	30,973	25,226	87,635	11.58	7,568
2015	3,585,655.63	674,668	549,480	3,323,028	11.66	284,994
2016	104,188.35	12,635	10,291	102,233	11.70	8,738
2017	61,612.42	2,664	2,170	64,372	11.75	5,478
	39,070,893.87	21,748,965	17,713,352	24,483,213		2,180,724
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1963	45,314.18	39,001	31,764	17,628	9.77	1,804
1984	3,522.69	2,751	2,241	1,599	10.68	150
1988	10,638.08	8,042	6,550	5,046	10.82	466
1994	38,551.63	27,281	22,219	19,802	11.00	1,800
2002	21,045.05	12,780	10,409	12,530	11.24	1,115
2003	212,702.11	125,544	102,249	129,597	11.27	11,499
2004	509,771.84	291,389	237,320	318,331	11.30	28,171
2005	16,103.18	8,883	7,235	10,318	11.33	911
2008	266,115.36	127,687	103,994	186,072	11.42	16,294
2011	84,089.55	32,204	26,228	65,429	11.52	5,680
2012	18,934.16	6,500	5,294	15,344	11.55	1,328
2013	72,431.35	21,667	17,647	61,304	11.58	5,294
	1,299,219.18	703,729	573,149	843,000		74,512
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -6						
1978	27,051,303.14	17,919,768	16,975,885	11,698,496	16.84	694,685
1981	18,359.67	11,830	11,207	8,254	17.18	480
1982	4,034.58	2,574	2,438	1,838	17.29	106
1983	20,346.04	12,844	12,167	9,399	17.40	540
1986	6,734.85	4,109	3,893	3,246	17.71	183

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WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -6						
1988	28,862.46	17,161	16,257	14,337	17.91	801
1989	16,272.05	9,542	9,039	8,209	18.01	456
1991	1,145,906.57	652,006	617,663	596,998	18.20	32,802
1992	47,101.80	26,361	24,972	24,955	18.30	1,364
1993	145,996.14	80,312	76,082	78,674	18.39	4,278
1994	1,102,867.72	595,228	563,876	605,164	18.49	32,729
1995	453,441.43	239,935	227,297	253,351	18.58	13,636
1997	136,733.57	69,200	65,555	79,383	18.77	4,229
1999	14,370.35	6,911	6,547	8,686	18.95	458
2000	621,206.91	290,271	274,982	383,498	19.04	20,142
2001	154,874.81	70,140	66,446	97,722	19.13	5,108
2002	54,895.65	24,019	22,754	35,436	19.22	1,844
2003	6,836.99	2,879	2,727	4,520	19.32	234
2004	117,455.62	47,443	44,944	79,559	19.41	4,099
2005	92,929.51	35,855	33,966	64,539	19.50	3,310
2006	4,772,700.11	1,747,198	1,655,168	3,403,894	19.60	173,668
2007	18,730.51	6,471	6,130	13,724	19.69	697
2008	556,634.05	179,889	170,414	419,618	19.79	21,204
2009	175,834.18	52,715	49,938	136,446	19.88	6,863
2010	13,527.28	3,708	3,513	10,826	19.98	542
2011	23,239,204.65	5,732,475	5,430,530	19,203,027	20.08	956,326
2012	96,716.79	20,964	19,860	82,660	20.19	4,094
2014	8,256.73	1,238	1,173	7,579	20.40	372
2016	6,335,663.94	446,735	423,204	6,292,600	20.63	305,022
2017	366,729.06	8,964	8,492	380,241	20.76	18,316
	66,824,527.16	28,318,745	26,827,120	44,006,879		2,308,588
BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -10						
1984	9,330,438.94	6,256,927	5,592,204	4,671,279	16.29	286,757
1985	16,845.69	11,176	9,989	8,542	16.38	521
1987	115,672.60	74,999	67,031	60,209	16.55	3,638
1992	9,532.53	5,765	5,153	5,333	16.96	314
1993	101,268.34	60,231	53,832	57,563	17.04	3,378
1994	6,958.96	4,066	3,634	4,021	17.12	235

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -10						
1995	378,453.91	216,959	193,910	222,390	17.20	12,930
1999	156,217.35	81,752	73,067	98,772	17.51	5,641
2001	3,133,591.48	1,547,646	1,383,227	2,063,723	17.66	116,859
2003	122,491.54	56,471	50,472	84,269	17.81	4,732
2004	295,432.25	130,793	116,898	208,078	17.89	11,631
2005	11,615.55	4,917	4,395	8,382	17.97	466
2006	120,028.49	48,323	43,189	88,842	18.05	4,922
2007	596,389.50	226,960	202,848	453,180	18.13	24,996
2012	200,791.90	48,433	43,288	177,584	18.55	9,573
2013	3,049,757.31	628,845	562,038	2,792,695	18.64	149,823
2014	12,989.66	2,179	1,948	12,341	18.73	659
2016	99,281.72	7,923	7,081	102,129	18.92	5,398
2017	20,054.33	565	505	21,555	19.03	1,133
	17,777,812.05	9,414,930	8,414,707	11,140,886		643,606
BLUNDELL GEOTHERMAL UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -9						
2007	15,816,146.78	5,964,212	5,330,586	11,909,014	18.13	656,868
2011	173,344.89	47,044	42,046	146,900	18.46	7,958
2012	9,743.87	2,329	2,082	8,539	18.55	460
2015	96,132.97	11,982	10,709	94,076	18.82	4,999
2016	288,727.76	22,832	20,406	294,307	18.92	15,555
2017	55,296.87	1,543	1,379	58,895	19.03	3,095
	16,439,393.14	6,049,942	5,407,208	12,511,731		688,935
	983,650,602.15	476,254,889	406,466,644	644,968,186		47,062,247
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.7	4.78

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. -4						
1978	925,455.08	808,478	482,599	479,874	7.20	66,649
1980	647,885.00	561,397	335,111	338,689	7.21	46,975
1981	41,474,992.30	35,785,254	21,361,057	21,772,935	7.21	3,019,825
1982	5,021.00	4,312	2,574	2,648	7.22	367
1983	47,847.94	40,893	24,410	25,352	7.22	3,511
1984	14,347.00	12,197	7,281	7,640	7.23	1,057
1985	258,003.71	218,169	130,230	138,094	7.23	19,100
1986	48,917.77	41,120	24,545	26,329	7.24	3,637
1987	2,439.00	2,038	1,217	1,320	7.24	182
1988	133,534.51	110,838	66,162	72,714	7.25	10,030
1990	269,107.00	220,264	131,481	148,391	7.25	20,468
1991	49,887.00	40,503	24,177	27,705	7.26	3,816
1994	20,095.93	15,879	9,479	11,421	7.27	1,571
1996	31,303.68	24,207	14,450	18,106	7.27	2,491
2001	35,709.88	25,632	15,300	21,838	7.29	2,996
2002	103,686.53	72,989	43,569	64,265	7.29	8,816
2003	87,189.40	60,059	35,851	54,826	7.29	7,521
2004	322,225.42	216,638	129,316	205,798	7.29	28,230
2005	792,733.69	518,426	309,461	514,982	7.29	70,642
2006	583,923.31	369,706	220,686	386,594	7.30	52,958
2007	279,013.03	170,361	101,692	188,481	7.30	25,819
2008	18,723,196.09	10,960,274	6,542,445	12,929,679	7.30	1,771,189
2009	1,089,902.19	607,124	362,407	771,092	7.30	105,629
2010	436,547.56	229,161	136,792	317,218	7.30	43,455
2012	638,181.82	283,483	169,218	494,491	7.31	67,646
2013	168,133.19	66,259	39,552	135,307	7.31	18,510
2014	749,960.62	251,552	150,157	629,802	7.31	86,156
2016	742,404.51	130,732	78,037	694,064	7.31	94,947
	68,681,644.16	51,847,945	30,949,254	40,479,656		5,584,193
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -6						
1984	5,455,901.12	4,434,484	3,323,594	2,459,661	9.80	250,986
1986	3,172,804.27	2,542,659	1,905,693	1,457,479	9.81	148,571
1987	96,904.11	77,045	57,744	44,974	9.82	4,580

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UTAH, WYOMING AND IDAHO

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -6						
1988	18,835.73	14,852	11,131	8,834	9.83	899
1989	12,950.56	10,121	7,586	6,142	9.84	624
1990	7,649.23	5,924	4,440	3,668	9.84	373
1992	15,853.57	12,024	9,012	7,793	9.86	790
1993	13,692.98	10,272	7,699	6,816	9.86	691
1995	2,611.62	1,909	1,431	1,338	9.88	135
1997	10,135.93	7,195	5,393	5,352	9.89	541
2000	642.48	432	324	357	9.90	36
2006	6,252.38	3,533	2,648	3,980	9.93	401
2007	8,155.82	4,414	3,308	5,337	9.93	537
2010	360.77	163	122	260	9.94	26
2011	44,072.73	18,367	13,766	32,951	9.94	3,315
2013	80,656.19	26,462	19,833	65,663	9.95	6,599
2014	164,072.42	44,970	33,704	140,212	9.95	14,092
2015	14,412.09	3,048	2,284	12,992	9.95	1,306
2016	96,727.44	13,342	10,000	92,531	9.96	9,290
2017	145,717.42	7,383	5,533	148,927	9.96	14,953
	9,368,408.86	7,238,599	5,425,245	4,505,268		458,745
CRAIG UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
1980	6,826,824.07	5,715,666	4,717,713	2,245,647	7.85	286,070
1993	11,722.75	8,983	7,415	4,543	7.92	574
1995	12,602.91	9,454	7,803	5,052	7.92	638
1996	2,917.89	2,162	1,785	1,192	7.93	150
2000	20,123.13	14,045	11,593	8,933	7.94	1,125
2006	20,045.37	12,022	9,923	10,523	7.96	1,322
2008	54,952.44	30,350	25,051	31,001	7.96	3,895
2010	40,423.59	19,906	16,430	24,802	7.96	3,116
2015	4,749.07	1,153	952	3,892	7.97	488
2017	29,444.19	1,773	1,463	28,570	7.97	3,585
	7,023,805.41	5,815,514	4,800,128	2,364,154		300,963

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1979	6,716,416.13	5,528,414	4,563,155	2,287,589	8.80	259,953
1993	51,668.91	38,409	31,703	20,999	8.89	2,362
1995	11,459.63	8,321	6,868	4,821	8.90	542
1997	2,391.77	1,690	1,395	1,045	8.91	117
2001	15,763.48	10,370	8,559	7,519	8.93	842
2008	24,606.43	12,850	10,606	14,492	8.95	1,619
2010	51,628.38	23,887	19,716	32,945	8.95	3,681
2011	64,489.41	27,483	22,684	43,095	8.96	4,810
2013	127,891.52	43,354	35,784	94,665	8.96	10,565
2014	5,579.69	1,589	1,312	4,380	8.96	489
2017	290,284.19	15,337	12,659	283,431	8.97	31,598
	7,362,179.54	5,711,704	4,714,443	2,794,980		316,578
CRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1979	2,362,247.43	1,944,412	1,604,918	804,574	8.80	91,429
1982	1,198.00	971	801	420	8.82	48
1983	11,809.00	9,514	7,853	4,192	8.83	475
1984	659.00	528	436	236	8.84	27
1987	591.00	464	383	220	8.86	25
1991	17,609.00	13,360	11,027	6,934	8.88	781
1993	66,970.04	49,784	41,092	27,218	8.89	3,062
1994	21,871.14	16,073	13,267	9,042	8.90	1,016
1995	17,369.45	12,612	10,410	7,307	8.90	821
1996	1,670.44	1,197	988	716	8.91	80
1997	9,235.73	6,525	5,386	4,035	8.91	453
1999	13,038.57	8,917	7,360	5,939	8.92	666
2003	1,816.94	1,140	941	912	8.93	102
2007	88,135.90	48,253	39,828	50,071	8.95	5,595
2009	52,409.80	25,898	21,376	32,082	8.95	3,585
2011	192,469.53	82,022	67,701	128,618	8.96	14,355
2012	12,305.04	4,747	3,918	8,633	8.96	964

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
2013	23,564.90	7,988	6,593	17,443	8.96	1,947
2015	79,929.47	17,730	14,634	66,894	8.96	7,466
2017	41,850.96	2,211	1,825	40,863	8.97	4,556
	3,016,751.34	2,254,346	1,860,738	1,216,348		137,453
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1958	1,000,176.02	885,560	750,213	289,970	9.38	30,914
1959	4,172.53	3,686	3,123	1,217	9.40	129
1964	214,695.99	187,110	158,513	64,771	9.52	6,804
1965	4,158.14	3,613	3,061	1,264	9.54	132
1966	10,447.66	9,050	7,667	3,199	9.56	335
1967	7,470.76	6,451	5,465	2,305	9.58	241
1968	35,349.41	30,429	25,778	10,985	9.59	1,145
1969	5,067.43	4,347	3,683	1,588	9.61	165
1970	3,873.54	3,311	2,805	1,224	9.63	127
1972	5,726.17	4,858	4,116	1,840	9.66	190
1973	202.58	171	145	66	9.67	7
1974	10,564.34	8,889	7,530	3,456	9.69	357
1975	333,767.54	279,656	236,914	110,204	9.70	11,361
1976	232,872.00	194,253	164,564	77,623	9.71	7,994
1977	165,145.99	137,116	116,160	55,592	9.72	5,719
1978	19,672.04	16,249	13,766	6,693	9.74	687
1981	336.14	273	231	118	9.77	12
1982	17,780.92	14,364	12,169	6,324	9.78	647
1983	7,767.47	6,236	5,283	2,795	9.79	285
1989	5,374.15	4,121	3,491	2,098	9.84	213
1990	167,216.40	127,060	107,640	66,265	9.84	6,734
1991	4,713.51	3,546	3,004	1,898	9.85	193
1992	58,469.86	43,510	36,860	23,949	9.86	2,429
1993	43,329.88	31,890	27,016	18,047	9.86	1,830
1994	77,373.78	56,240	47,644	32,824	9.87	3,326
1997	14,057.11	9,790	8,294	6,326	9.89	640
1999	31,009.38	20,859	17,671	14,579	9.90	1,473
2001	7,407.53	4,780	4,049	3,654	9.91	369

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
2002	129,499.25	81,610	69,137	65,542	9.91	6,614
2004	9,804.85	5,839	4,947	5,250	9.92	529
2007	56,368.04	29,933	25,358	33,265	9.93	3,350
2014	22,347.59	6,010	5,091	18,150	9.95	1,824
2016	126,672.24	17,143	14,523	117,216	9.96	11,769
	2,832,890.24	2,237,953	1,895,910	1,050,296		108,544
DAVE JOHNSTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1960	393,107.00	346,346	293,411	115,420	9.43	12,240
1961	511,237.87	449,292	380,623	151,064	9.45	15,986
1964	90,656.73	79,008	66,933	27,350	9.52	2,873
1965	877.17	762	646	267	9.54	28
1966	1,811.11	1,569	1,329	554	9.56	58
1967	7,470.76	6,451	5,465	2,305	9.58	241
1968	2,556.37	2,201	1,865	794	9.59	83
1969	2,347.97	2,014	1,706	736	9.61	77
1970	1,490.37	1,274	1,079	471	9.63	49
1972	1,049.73	891	755	337	9.66	35
1974	10,564.33	8,889	7,530	3,456	9.69	357
1975	348,319.65	291,849	247,244	115,009	9.70	11,857
1976	239,107.00	199,454	168,970	79,701	9.71	8,208
1977	165,145.99	137,116	116,160	55,592	9.72	5,719
1978	19,672.04	16,249	13,766	6,693	9.74	687
1981	336.14	273	231	118	9.77	12
1982	17,780.92	14,364	12,169	6,324	9.78	647
1983	52,563.45	42,197	35,748	18,918	9.79	1,932
1989	5,374.15	4,121	3,491	2,098	9.84	213
1990	168,817.05	128,277	108,671	66,898	9.84	6,799
1991	4,713.51	3,546	3,004	1,898	9.85	193
1992	139,094.18	103,506	87,686	56,972	9.86	5,778
1993	6,492.90	4,779	4,049	2,704	9.86	274
1994	232,323.33	168,866	143,057	98,559	9.87	9,986
1999	31,009.38	20,859	17,671	14,579	9.90	1,473
2000	24,251.12	15,997	13,552	11,669	9.90	1,179

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
2001	15,311.89	9,880	8,370	7,554	9.91	762
2002	129,665.19	81,715	69,226	65,626	9.91	6,622
2004	8,771.11	5,223	4,425	4,697	9.92	473
2008	62,805.26	31,746	26,894	38,423	9.93	3,869
2014	713,175.33	191,782	162,471	579,232	9.95	58,214
2015	54,150.87	11,236	9,519	46,798	9.95	4,703
2017	29,823.72	1,483	1,256	29,760	9.96	2,988
	3,491,873.59	2,383,215	2,018,971	1,612,578		164,615
DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1964	1,487,926.46	1,284,274	1,087,989	444,575	9.52	46,699
1965	877.18	755	640	264	9.54	28
1967	23,020.26	19,687	16,678	7,033	9.58	734
1968	2,556.38	2,179	1,846	787	9.59	82
1969	203.79	173	147	63	9.61	7
1970	9,765.88	8,267	7,003	3,055	9.63	317
1973	13,499.00	11,298	9,571	4,333	9.67	448
1974	1,156.15	963	816	375	9.69	39
1975	348,319.64	289,042	244,866	113,904	9.70	11,743
1980	71,531.00	57,904	49,054	24,623	9.76	2,523
1981	336.14	271	230	117	9.77	12
1982	17,780.92	14,226	12,052	6,263	9.78	640
1988	74,297.83	56,927	48,226	28,300	9.83	2,879
1989	5,374.15	4,081	3,457	2,078	9.84	211
1990	16,403.89	12,345	10,458	6,438	9.84	654
1991	4,713.51	3,512	2,975	1,880	9.85	191
1992	423,733.23	312,285	264,556	171,889	9.86	17,433
1993	6,492.89	4,733	4,010	2,678	9.86	272
1994	291,268.89	209,675	177,629	122,378	9.87	12,399
1996	276,068.33	193,404	163,845	120,506	9.88	12,197
1997	127,995.10	88,286	74,793	57,042	9.89	5,768
1999	202,218.44	134,721	114,131	94,154	9.90	9,511
2001	193,645.19	123,752	104,838	94,616	9.91	9,548
2002	142,753.24	89,098	75,480	71,555	9.91	7,220

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
2004	17,124.05	10,099	8,555	9,082	9.92	916
2005	12,165.73	6,942	5,881	6,650	9.92	670
2009	150,450.59	70,977	60,129	94,835	9.94	9,541
2010	9,632,659.05	4,240,707	3,592,568	6,329,071	9.94	636,727
2011	897,077.20	363,276	307,754	616,236	9.94	61,996
2012	309,433.06	112,660	95,441	223,275	9.95	22,440
2016	11,183.54	1,499	1,270	10,249	9.96	1,029
2017	16,426.10	809	685	16,234	9.96	1,630
	14,788,456.81	7,728,827	6,547,573	8,684,538		876,504
DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1972	3,251,521.03	2,731,901	2,314,364	1,034,702	9.66	107,112
1973	25,081.07	20,991	17,783	8,051	9.67	833
1974	2,701.87	2,252	1,908	875	9.69	90
1975	12,332.86	10,234	8,670	4,033	9.70	416
1976	3,225.09	2,664	2,257	1,065	9.71	110
1977	2,552.17	2,099	1,778	851	9.72	88
1978	35,744.75	29,241	24,772	12,045	9.74	1,237
1981	336.14	271	230	117	9.77	12
1982	17,780.93	14,226	12,052	6,263	9.78	640
1990	41,390.43	31,148	26,387	16,245	9.84	1,651
1991	150,080.70	111,812	94,723	59,860	9.85	6,077
1992	74,054.03	54,577	46,236	30,040	9.86	3,047
1993	80,361.81	58,577	49,624	33,148	9.86	3,362
1994	51,356.21	36,970	31,320	21,577	9.87	2,186
1995	889,705.73	632,039	535,440	380,957	9.88	38,558
1997	45,104.67	31,111	26,356	20,102	9.89	2,033
1998	112,144.37	76,103	64,472	51,037	9.89	5,160
1999	31,009.39	20,659	17,502	14,438	9.90	1,458
2001	25,912.13	16,559	14,028	12,661	9.91	1,278
2003	177,258.96	107,673	91,217	91,360	9.92	9,210
2005	62,784.25	35,823	30,348	34,320	9.92	3,460
2006	63,197.07	34,704	29,400	35,693	9.93	3,594
2008	269,115.29	134,719	114,129	163,060	9.93	16,421

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DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
2009	68,736.77	32,427	27,471	43,328	9.94	4,359
2010	38,585.74	16,987	14,391	25,353	9.94	2,551
2012	7,073,176.25	2,575,233	2,181,641	5,103,731	9.95	512,938
2013	1,631,983.70	520,269	440,752	1,240,191	9.95	124,642
2016	42,469.66	5,692	4,822	38,922	9.96	3,908
2017	125,744.31	6,191	5,245	124,272	9.96	12,477
	14,405,447.38	7,353,152	6,229,315	8,608,296		868,908
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1971	2,912.45	2,457	2,081	918	9.64	95
1975	75,153.49	62,364	52,832	24,576	9.70	2,534
1990	488,866.34	367,896	311,668	191,865	9.84	19,498
1991	43,859.86	32,676	27,682	17,494	9.85	1,776
1994	31,258.51	22,502	19,063	13,133	9.87	1,331
1997	4,779.95	3,297	2,793	2,130	9.89	215
2002	13,710.42	8,557	7,249	6,873	9.91	694
2003	35,210.32	21,388	18,119	18,148	9.92	1,829
2004	10,681.35	6,300	5,337	5,665	9.92	571
2006	93,181.12	51,170	43,349	52,627	9.93	5,300
2007	15,034.78	7,907	6,699	8,787	9.93	885
2008	66,084.76	33,082	28,026	40,041	9.93	4,032
2009	61,855.92	29,181	24,721	38,991	9.94	3,923
2010	25,354,091.39	11,161,951	9,455,988	16,658,726	9.94	1,675,928
2012	38,307.41	13,947	11,815	27,641	9.95	2,778
2013	34,138.11	10,883	9,220	25,943	9.95	2,607
2014	436,829.27	116,339	98,558	351,376	9.95	35,314
2015	149,742.17	30,773	26,070	128,165	9.95	12,881
2016	647,460.57	86,782	73,518	593,366	9.96	59,575
2017	26,987.32	1,329	1,126	26,671	9.96	2,678
	27,630,145.51	12,070,781	10,225,915	18,233,135		1,834,444

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GADSBY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1951	642,552.25	602,276	738,935			
1953	727.51	678	837			
1955	16,561.14	15,326	19,045			
1958	5,231.67	4,791	6,016			
1959	8,580.91	7,830	9,868			
1970	15,876.87	13,816	18,258			
1971	559.08	484	643			
1973	13,301.89	11,392	15,297			
1975	10,640.66	9,004	12,237			
1976	2,531.38	2,129	2,896	15	14.31	1
1979	81,495.19	67,145	91,331	2,389	14.39	166
1980	56,644.85	46,321	63,006	2,136	14.42	148
1981	20,073.53	16,290	22,158	927	14.44	64
1982	18,694.15	15,049	20,470	1,029	14.46	71
1983	1,857.24	1,482	2,016	120	14.49	8
1985	731.03	573	779	61	14.53	4
1986	23,189.75	17,988	24,467	2,201	14.55	151
1994	259,363.75	181,270	246,563	51,705	14.69	3,520
1995	34,192.18	23,498	31,962	7,359	14.70	501
1996	36,533.30	24,653	33,533	8,480	14.71	576
1999	32,692.05	20,679	28,128	9,468	14.75	642
2004	44,528.59	24,170	32,876	18,332	14.80	1,239
2009	49,370.72	20,450	27,816	28,960	14.85	1,950
2012	18,692.15	5,742	7,810	13,686	14.87	920
	1,394,621.84	1,133,036	1,456,947	146,868		9,961
GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1952	853,448.92	797,451	981,466			
1957	2,696.66	2,478	3,101			
1958	5,059.04	4,633	5,818			
1959	5,240.55	4,782	6,027			
1964	14,298.39	12,794	16,443			
1969	1,756.89	1,537	2,020			
1970	2,568.19	2,235	2,953			

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GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1974	2,707.01	2,304	3,113			
1976	1,223.94	1,029	1,408			
1978	4,570.50	3,793	5,256			
1979	69,023.60	56,870	79,377			
1980	19,415.02	15,876	22,327			
1981	7,379.01	5,988	8,486			
1983	2,360.38	1,883	2,672	42	14.49	3
1994	311,382.11	217,625	308,812	49,277	14.69	3,354
2004	43,346.23	23,528	33,386	16,462	14.80	1,112
2010	28,414.15	10,858	15,408	17,269	14.85	1,163
2012	18,686.55	5,740	8,145	13,344	14.87	897
2017	13,147.15	481	683	14,437	14.90	969
	1,406,724.29	1,171,885	1,506,902	110,831		7,498
GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1955	758,665.01	695,959	864,878			
1956	552.56	505	630			
1957	1,226.81	1,118	1,399			
1958	10,338.80	9,386	11,786			
1959	7,670.62	6,939	8,745			
1973	14,070.97	11,946	15,747	294	14.21	21
1976	1,710.30	1,426	1,880	70	14.31	5
1977	2,119.93	1,756	2,315	102	14.34	7
1978	2,019.47	1,661	2,189	113	14.36	8
1979	97,695.81	79,793	105,180	6,194	14.39	430
1980	61,150.32	49,570	65,341	4,370	14.42	303
1981	8,644.22	6,954	9,166	688	14.44	48
1983	2,772.47	2,193	2,891	270	14.49	19
1990	26,856.68	19,731	26,009	4,608	14.62	315
1992	465,011.73	332,317	438,045	92,068	14.66	6,280
1993	63,096.93	44,437	58,575	13,356	14.67	910
1994	8,012.64	5,551	7,317	1,817	14.69	124
1996	172,160.80	115,167	151,808	44,455	14.71	3,022
1998	14,775.70	9,483	12,500	4,344	14.74	295

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GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
2011	719,406.31	247,152	325,785	494,339	14.86	33,266
2012	18,686.56	5,691	7,502	13,801	14.87	928
2014	55,891.40	12,021	15,846	47,871	14.88	3,217
	2,512,536.04	1,660,756	2,135,531	728,760		49,198
GADSBY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1955	66,552.86	61,052	75,870			
1966	13,667.18	12,019	15,477	103	13.94	7
1971	17,767.62	15,251	19,639	616	14.14	44
1979	31,338.48	25,596	32,961	2,765	14.39	192
1980	83,804.89	67,935	87,483	8,055	14.42	559
1987	15,648.06	11,906	15,332	2,507	14.57	172
1991	18,942.75	13,732	17,683	3,911	14.64	267
1992	64,122.22	45,825	59,011	14,089	14.66	961
1994	231,443.82	160,350	206,489	57,357	14.69	3,904
1996	298,956.48	199,988	257,533	83,278	14.71	5,661
1997	5,161.24	3,383	4,356	1,527	14.73	104
1998	76,315.69	48,981	63,075	23,925	14.74	1,623
1999	60,742.03	38,087	49,046	20,200	14.75	1,369
2004	53,077.44	28,559	36,777	23,732	14.80	1,604
2005	49,447.58	25,530	32,876	23,494	14.81	1,586
2008	4,045.47	1,781	2,293	2,318	14.84	156
2009	30,492.31	12,521	16,124	18,637	14.85	1,255
2010	1,619,644.26	613,520	790,055	1,056,340	14.85	71,134
2012	21,215.00	6,461	8,320	15,865	14.87	1,067
2013	200,527.26	52,654	67,805	160,796	14.87	10,813
2014	145,504.80	31,294	40,299	125,577	14.88	8,439
	3,108,417.44	1,476,425	1,898,504	1,645,092		110,917

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HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1965	644,869.15	524,687	521,549	136,218	12.19	11,175
1980	2,900.00	2,187	2,174	784	12.57	62
1982	92,511.00	68,750	68,339	26,022	12.61	2,064
1983	11,550.00	8,520	8,469	3,312	12.62	262
1985	1,223.00	887	882	366	12.66	29
1987	1,213.00	864	859	378	12.69	30
1990	11,263.00	7,766	7,720	3,769	12.73	296
1991	16,419.00	11,188	11,121	5,626	12.74	442
1993	66,599.34	44,203	43,939	23,993	12.76	1,880
1997	6,724.88	4,181	4,156	2,703	12.80	211
1998	90,365.69	55,090	54,760	37,413	12.81	2,921
1999	9,621.63	5,741	5,707	4,107	12.82	320
2009	35,321.85	14,194	14,109	21,919	12.89	1,700
2012	15,007.93	4,541	4,514	10,794	12.90	837
2014	9,051.86	1,956	1,944	7,289	12.91	565
2017	11,325.15	422	419	11,132	12.93	861
	1,025,966.48	755,177	750,660	295,826		23,655
HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1976	1,171,578.18	905,698	900,281	294,729	12.49	23,597
1979	231.00	175	174	62	12.55	5
1982	82,416.00	61,248	60,882	23,183	12.61	1,838
1987	624.00	444	441	195	12.69	15
1989	3,153.00	2,199	2,186	1,030	12.71	81
1991	2,252.00	1,535	1,526	771	12.74	61
1993	35,354.20	23,465	23,325	12,737	12.76	998
1999	11,596.55	6,919	6,878	4,951	12.82	386
2008	11,163.76	4,792	4,763	6,624	12.88	514
2009	5,853.98	2,352	2,338	3,633	12.89	282
2010	7,239.94	2,693	2,677	4,708	12.89	365
2017	438.14	16	16	431	12.93	33
	1,331,900.75	1,011,536	1,005,486	353,053		28,175

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HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1965	86,911.29	70,714	70,291	18,359	12.19	1,506
1976	55,294.34	42,746	42,490	13,910	12.49	1,114
1982	19,110.00	14,202	14,117	5,375	12.61	426
1986	451.00	324	322	138	12.67	11
1988	716.00	505	502	228	12.70	18
1989	430.00	300	298	140	12.71	11
1990	31,806.00	21,931	21,800	10,642	12.73	836
1991	2,988.00	2,036	2,024	1,024	12.74	80
1993	8,057.65	5,348	5,316	2,903	12.76	228
1999	310.70	185	184	133	12.82	10
	206,074.98	158,291	157,344	52,852		4,240
HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -7						
1978	24,286,426.68	15,955,956	14,092,112	11,894,365	22.97	517,822
1984	50,773.26	31,135	27,498	26,829	23.42	1,146
1987	159,868.55	94,014	83,032	88,027	23.61	3,728
1989	51,665.66	29,444	26,005	29,278	23.72	1,234
1997	54,814.98	26,388	23,306	35,346	24.10	1,467
2001	238,525.37	101,303	89,470	165,753	24.25	6,835
2003	76,671.84	30,054	26,543	55,496	24.32	2,282
2004	88,672.16	33,189	29,312	65,567	24.35	2,693
2005	79,026.60	28,124	24,839	59,720	24.38	2,450
2007	57,793.06	18,234	16,104	45,735	24.44	1,871
2008	20,040.34	5,893	5,205	16,239	24.46	664
2009	19,408.24	5,252	4,639	16,128	24.49	659
2010	1,581,667.24	389,604	344,094	1,348,290	24.51	55,010
2011	57,138.50	12,568	11,100	50,038	24.54	2,039
2012	12,757.50	2,453	2,166	11,484	24.56	468
2014	7,188,088.82	941,179	831,238	6,860,017	24.60	278,862
	34,023,338.80	17,704,790	15,636,661	20,768,312		879,230

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -7						
1980	14,028,298.01	9,024,330	7,970,182	7,040,097	23.13	304,371
1986	9,000.88	5,371	4,744	4,887	23.55	208
1987	15,908.83	9,356	8,263	8,759	23.61	371
1989	6,270.72	3,574	3,157	3,553	23.72	150
1991	30,006.59	16,512	14,583	17,524	23.83	735
1995	16,349.18	8,277	7,310	10,183	24.02	424
1997	133,769.13	64,396	56,874	86,259	24.10	3,579
2002	78,047.53	31,883	28,159	55,352	24.29	2,279
2004	51,301.78	19,202	16,959	37,934	24.35	1,558
2005	78,646.38	27,989	24,720	59,432	24.38	2,438
2006	208,020.31	69,964	61,791	160,790	24.41	6,587
2007	35,460.64	11,188	9,881	28,062	24.44	1,148
2008	117,481.91	34,548	30,512	95,193	24.46	3,892
2009	53,604.53	14,506	12,812	44,545	24.49	1,819
2011	1,317,275.26	289,748	255,902	1,153,583	24.54	47,008
2013	68,690.28	11,181	9,875	63,624	24.58	2,588
2015	395,290.61	38,282	33,810	389,151	24.62	15,806
2017	62,442.98	1,302	1,150	65,664	24.66	2,663
	16,705,865.55	9,681,609	8,550,683	9,324,593		397,624
HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -7						
1983	50,899,664.72	31,615,019	27,922,011	26,540,630	23.35	1,136,644
1986	54,910.49	32,765	28,938	29,817	23.55	1,266
2002	201,814.72	82,442	72,812	143,130	24.29	5,893
2005	20,209.09	7,192	6,352	15,272	24.38	626
2007	344,282.66	108,621	95,933	272,450	24.44	11,148
2008	7,133.08	2,098	1,853	5,779	24.46	236
2009	236,718.52	64,057	56,574	196,714	24.49	8,032
2010	119,448.65	29,423	25,986	101,824	24.51	4,154
2012	1,270,347.22	244,248	215,717	1,143,555	24.56	46,562

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -7						
2014	228,176.98	29,877	26,387	217,762	24.60	8,852
2016	1,008,010.37	60,724	53,631	1,024,940	24.64	41,597
2017	263,290.31	5,488	4,847	276,874	24.66	11,228
	54,654,006.81	32,281,954	28,511,040	29,968,747		1,276,238
HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -6						
1979	655.74	422	373	322	23.05	14
1980	32,695.59	20,836	18,402	16,255	23.13	703
1981	840.32	529	467	424	23.21	18
1983	17,908.89	11,020	9,733	9,251	23.35	396
2017	49,712.83	1,027	907	51,789	24.66	2,100
	101,813.37	33,834	29,882	78,040		3,231
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -6						
1987	2,054.67	1,197	1,057	1,121	23.61	47
1991	29,361.80	16,006	14,136	16,987	23.83	713
1992	25,294.60	13,528	11,948	14,864	23.88	622
1994	47,110.05	24,173	21,349	28,587	23.97	1,193
1996	48,453.87	23,715	20,945	30,416	24.06	1,264
1997	24,207.94	11,545	10,196	15,464	24.10	642
2000	61,754.08	26,903	23,760	41,699	24.22	1,722
2002	45,887.66	18,570	16,401	32,240	24.29	1,327
2003	21,809.04	8,469	7,480	15,638	24.32	643
2004	344,140.27	127,603	112,698	252,091	24.35	10,353
2005	124,600.41	43,929	38,798	93,279	24.38	3,826
2006	212,676.30	70,862	62,585	162,852	24.41	6,672
2007	130,468.38	40,778	36,015	102,282	24.44	4,185
2008	84,654.91	24,662	21,781	67,953	24.46	2,778
2009	63,946.19	17,142	15,140	52,643	24.49	2,150

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -6						
2010	96,701.49	23,597	20,841	81,663	24.51	3,332
2011	30,625.37	6,673	5,894	26,569	24.54	1,083
2012	20,482.81	3,901	3,445	18,266	24.56	744
2014	72,763.05	9,438	8,336	68,793	24.60	2,796
2017	133,041.10	2,747	2,426	138,597	24.66	5,620
	1,620,033.99	515,438	455,229	1,262,007		51,712
HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -7						
1977	15,192,522.61	11,036,848	9,917,399	6,338,601	17.87	354,706
1980	73,839.23	52,281	46,978	32,030	18.01	1,778
1981	2,711.80	1,903	1,710	1,192	18.05	66
1983	24,177.17	16,628	14,941	10,928	18.13	603
1986	45,381.20	30,192	27,130	21,428	18.23	1,175
1987	193,510.13	127,130	114,235	92,820	18.27	5,080
1989	49,273.59	31,525	28,327	24,395	18.33	1,331
1990	80,411.96	50,700	45,558	40,483	18.36	2,205
1991	17,317.35	10,756	9,665	8,865	18.38	482
1994	130,862.50	77,162	69,336	70,687	18.46	3,829
1996	44,089.27	24,951	22,420	24,755	18.51	1,337
1997	106,200.36	58,772	52,811	60,824	18.53	3,282
2001	193,148.89	95,702	85,995	120,674	18.61	6,484
2002	42,879.04	20,539	18,456	27,425	18.63	1,472
2004	207,475.58	91,894	82,573	139,426	18.66	7,472
2005	634,020.98	268,152	240,954	437,449	18.68	23,418
2006	134,627.32	54,127	48,637	95,414	18.69	5,105
2008	127,373.94	45,267	40,676	95,614	18.72	5,108
2009	100,234.06	33,003	29,656	77,595	18.74	4,141
2010	815,584.54	245,990	221,040	651,636	18.75	34,754
2011	947,957.64	257,717	231,577	782,737	18.76	41,724
2013	11,331.45	2,314	2,079	10,045	18.78	535
2014	858,724.94	142,539	128,082	790,754	18.79	42,084
	20,033,655.55	12,776,092	11,480,234	9,955,777		548,171

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -7						
1974	7,647,657.29	5,682,925	5,106,515	3,076,478	17.72	173,616
1979	5,971.89	4,266	3,833	2,557	17.97	142
1980	70,549.73	49,952	44,885	30,603	18.01	1,699
1982	33,454.01	23,244	20,886	14,909	18.09	824
1984	6,937.47	4,722	4,243	3,180	18.16	175
1987	343,819.95	225,879	202,968	164,919	18.27	9,027
1988	166,691.02	108,105	97,140	81,219	18.30	4,438
1989	29,454.22	18,845	16,934	14,582	18.33	796
1990	215,289.01	135,741	121,973	108,386	18.36	5,903
1991	22,582.62	14,026	12,603	11,560	18.38	629
1992	25,356.39	15,494	13,922	13,209	18.41	717
1993	180,676.62	108,486	97,482	95,842	18.44	5,198
1994	109,613.66	64,633	58,077	59,209	18.46	3,207
1997	86,996.14	48,144	43,261	49,825	18.53	2,689
2003	742,168.42	342,313	307,593	486,527	18.65	26,087
2004	140,457.62	62,211	55,901	94,389	18.66	5,058
2006	12,712,858.56	5,111,237	4,592,813	9,009,946	18.69	482,073
2007	102,411.62	38,858	34,917	74,664	18.71	3,991
2008	131,062.78	46,578	41,854	98,384	18.72	5,256
2009	95,492.02	31,442	28,253	73,924	18.74	3,945
2010	642,560.39	193,804	174,147	513,393	18.75	27,381
2011	48,449.80	13,172	11,836	40,005	18.76	2,132
2013	60,660.21	12,389	11,132	53,774	18.78	2,863
2014	135,870.43	22,553	20,265	125,116	18.79	6,659
2017	23,210.08	643	578	24,257	18.82	1,289
	23,780,251.95	12,379,662	11,124,013	14,320,857		775,794
HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -6						
1974	30,039.55	22,114	19,871	11,971	17.72	676
1981	2,485.86	1,728	1,553	1,082	18.05	60
1982	20,176.52	13,888	12,479	8,908	18.09	492
1984	34,309.06	23,135	20,788	15,579	18.16	858
1985	20,512.65	13,677	12,290	9,454	18.20	519
1987	3,692.71	2,403	2,159	1,755	18.27	96

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HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -6						
1989	6,306.36	3,997	3,592	3,093	18.33	169
1990	43,932.64	27,441	24,658	21,911	18.36	1,193
1992	97,966.54	59,301	53,286	50,558	18.41	2,746
1994	217,831.77	127,243	114,337	116,565	18.46	6,314
1997	16,433.40	9,009	8,095	9,324	18.53	503
1998	2,104.07	1,126	1,012	1,219	18.55	66
1999	151,700.73	79,059	71,040	89,763	18.57	4,834
2002	102,785.09	48,775	43,828	65,124	18.63	3,496
2004	72,678.25	31,890	28,655	48,384	18.66	2,593
2005	55,266.77	23,156	20,807	37,775	18.68	2,022
2006	35,450.14	14,120	12,688	24,889	18.69	1,332
2010	1,906,573.35	569,670	511,889	1,509,079	18.75	80,484
2011	483,866.53	130,317	117,099	395,799	18.76	21,098
2012	149,160.23	35,375	31,787	126,323	18.77	6,730
2015	203,691.49	25,074	22,531	193,382	18.80	10,286
2016	111,667.73	8,634	7,758	110,610	18.81	5,880
2017	72,474.94	1,988	1,786	75,037	18.82	3,987
	3,841,106.38	1,273,120	1,143,989	2,927,584		156,434
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -5						
1974	9,407,433.91	7,846,336	6,945,530	2,932,276	10.61	276,369
1977	649.00	533	472	210	10.66	20
1978	6,105.00	4,990	4,417	1,993	10.68	187
1979	4,140.00	3,365	2,979	1,368	10.69	128
1990	5,941.47	4,438	3,928	2,310	10.81	214
1994	4,847.04	3,454	3,057	2,032	10.84	187
1995	4,730.35	3,323	2,941	2,025	10.85	187
1997	15,961.16	10,867	9,619	7,140	10.86	657
2005	31,359.27	17,449	15,446	17,481	10.91	1,602
2006	362,283.95	193,790	171,542	208,856	10.91	19,144
2007	44,629.28	22,802	20,184	26,677	10.92	2,443
2010	647,882.42	274,852	243,297	436,979	10.93	39,980

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -5						
2011	52,970.48	20,601	18,236	37,383	10.93	3,420
2014	203,686.58	51,500	45,587	168,283	10.94	15,382
2017	38,835.65	1,781	1,577	39,201	10.95	3,580
	10,831,455.56	8,460,081	7,488,813	3,884,215		363,500
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -6						
1975	8,046,638.14	6,276,386	5,555,819	2,973,617	14.28	208,236
1977	648.00	499	442	245	14.34	17
1978	6,105.00	4,670	4,134	2,337	14.36	163
1979	4,140.00	3,144	2,783	1,605	14.39	112
1980	204.00	154	136	80	14.42	6
1982	5,502.00	4,082	3,613	2,219	14.46	153
1984	311.00	227	201	129	14.51	9
1989	14,661.00	10,137	8,973	6,567	14.61	449
1990	32,698.74	22,337	19,773	14,888	14.62	1,018
1994	4,847.04	3,122	2,764	2,374	14.69	162
1995	4,730.36	2,996	2,652	2,362	14.70	161
2005	331,136.88	158,970	140,719	210,286	14.81	14,199
2006	45,231.87	20,732	18,352	29,594	14.82	1,997
2007	9,830.23	4,276	3,785	6,635	14.83	447
2009	157,254.21	60,040	53,147	113,542	14.85	7,646
2010	46,015.81	16,208	14,347	34,430	14.85	2,319
2011	50,107.55	16,006	14,168	38,946	14.86	2,621
2013	58,087.48	14,182	12,554	49,019	14.87	3,297
2014	122,815.01	24,560	21,740	108,444	14.88	7,288
2017	242,891.90	8,198	7,257	250,209	14.90	16,793
	9,183,856.22	6,650,926	5,887,360	3,847,528		267,093

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JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -6						
1976	6,468,964.08	4,618,944	4,088,662	2,768,440	18.68	148,203
1977	648.00	459	406	281	18.74	15
1978	6,105.00	4,287	3,795	2,676	18.79	142
1979	4,140.00	2,881	2,550	1,838	18.84	98
1980	204.00	141	125	91	18.89	5
1990	5,941.46	3,635	3,218	3,080	19.28	160
1994	4,847.04	2,767	2,449	2,689	19.39	139
1995	4,730.37	2,646	2,342	2,672	19.42	138
2001	25,097.49	11,986	10,610	15,993	19.56	818
2003	37,790.67	16,781	14,854	25,204	19.60	1,286
2004	21,690.59	9,230	8,170	14,822	19.62	755
2005	23,732.48	9,639	8,532	16,624	19.64	846
2007	311,780.00	113,364	100,349	230,138	19.67	11,700
2008	82,992.37	28,221	24,981	62,991	19.69	3,199
2010	99,175.89	28,544	25,267	79,859	19.72	4,050
2011	581,245.02	150,549	133,265	482,855	19.73	24,473
2015	68,570.10	8,040	7,117	65,567	19.78	3,315
2016	17,178.60	1,267	1,122	17,088	19.79	863
	7,764,833.16	5,013,381	4,437,815	3,792,908		200,205
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -6						
1979	15,534,001.58	10,811,274	9,570,074	6,895,968	18.84	366,028
1980	204.00	141	125	91	18.89	5
1982	5,502.00	3,720	3,293	2,539	18.98	134
1984	311.00	206	182	147	19.06	8
1990	5,941.46	3,635	3,218	3,080	19.28	160
1994	4,847.04	2,767	2,449	2,689	19.39	139
1995	29,939.51	16,748	14,825	16,911	19.42	871
2003	43,825.21	19,460	17,226	29,229	19.60	1,491
2004	227,146.62	96,662	85,565	155,211	19.62	7,911
2005	15,393.90	6,252	5,534	10,783	19.64	549
2007	46,535.39	16,920	14,977	34,350	19.67	1,746
2008	151,532.93	51,528	45,612	115,013	19.69	5,841
2009	80,015.29	25,206	22,312	62,504	19.70	3,173

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JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -6						
2010	27,919.19	8,035	7,113	22,482	19.72	1,140
2012	489,897.87	111,705	98,881	420,411	19.74	21,297
2016	132,172.06	9,748	8,629	131,474	19.79	6,643
	16,795,185.05	11,184,007	9,900,015	7,902,881		417,136
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -6						
1974	1,269,627.00	920,490	814,812	530,992	18.57	28,594
1975	525,862.00	378,367	334,928	222,486	18.63	11,942
1976	7,345,983.20	5,245,150	4,642,975	3,143,767	18.68	168,296
1977	594.00	421	373	257	18.74	14
1978	458.00	322	285	200	18.79	11
1979	874,973.08	608,959	539,047	388,425	18.84	20,617
1981	9,576.00	6,541	5,790	4,361	18.93	230
1982	27,963.00	18,908	16,737	12,904	18.98	680
1984	53,039.00	35,106	31,076	25,146	19.06	1,319
1986	8,892.00	5,748	5,088	4,337	19.14	227
1989	18,392.00	11,422	10,111	9,385	19.24	488
1994	2,423.53	1,384	1,225	1,344	19.39	69
1996	13,898.97	7,606	6,733	8,000	19.45	411
1999	26,174.58	13,283	11,758	15,987	19.52	819
2003	20,178.13	8,960	7,931	13,457	19.60	687
2004	13,317.31	5,667	5,016	9,100	19.62	464
2005	556,368.60	225,975	200,032	389,719	19.64	19,843
2006	223,525.07	86,214	76,316	160,620	19.65	8,174
2007	650,850.94	236,650	209,481	480,421	19.67	24,424
2008	506,311.55	172,170	152,404	384,286	19.69	19,517
2009	285,005.87	89,780	79,473	222,634	19.70	11,301
2010	161,286.77	46,420	41,091	129,873	19.72	6,586
2011	199,937.82	51,786	45,841	166,093	19.73	8,418
2012	28,585.82	6,518	5,770	24,531	19.74	1,243
2013	492,324.59	95,397	84,445	437,419	19.76	22,137

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -6						
2014	147,331.55	23,146	20,489	135,683	19.77	6,863
2015	14,681.32	1,721	1,523	14,039	19.78	710
2017	3,111,700.93	79,656	70,511	3,227,892	19.80	163,025
	16,589,262.63	8,383,767	7,421,260	10,163,358		527,109
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1963	1,378,866.62	1,225,442	998,056	504,909	11.26	44,841
1972	13,162.87	11,298	9,202	5,146	11.49	448
1975	18,121.81	15,331	12,486	7,267	11.55	629
1978	365,574.75	304,177	247,736	150,741	11.61	12,984
1979	149,457.58	123,635	100,694	62,215	11.62	5,354
1981	4,629.53	3,780	3,079	1,968	11.66	169
1982	6,233.05	5,055	4,117	2,677	11.67	229
1983	34,481.71	27,764	22,612	14,973	11.68	1,282
1985	15,982.46	12,668	10,317	7,103	11.71	607
1986	71,218.22	55,977	45,590	32,038	11.72	2,734
1987	8,831.77	6,878	5,602	4,025	11.74	343
1990	82,656.96	62,466	50,875	39,221	11.77	3,332
1991	61,774.99	46,155	37,591	29,744	11.78	2,525
1992	71,022.80	52,429	42,701	34,714	11.79	2,944
1993	38,566.57	28,104	22,889	19,148	11.80	1,623
1995	79,785.42	56,491	46,009	40,957	11.82	3,465
1997	49,290.63	33,765	27,500	26,227	11.83	2,217
1998	38,486.73	25,871	21,071	20,880	11.84	1,764
1999	59,875.71	39,433	32,116	33,148	11.85	2,797
2000	186,392.87	120,050	97,774	105,394	11.86	8,887
2001	345,071.53	216,981	176,719	199,409	11.86	16,814
2002	60,864.53	37,252	30,340	36,003	11.87	3,033
2003	65,961.60	39,184	31,913	39,985	11.88	3,366
2004	333,863.64	192,011	156,383	207,529	11.88	17,469
2006	534,623.42	284,214	231,477	351,263	11.89	29,543
2007	97,778.32	49,551	40,357	66,222	11.90	5,565
2009	20,675.93	9,308	7,581	14,956	11.91	1,256

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
2012	15,885,824.91	5,426,000	4,419,183	12,896,367	11.92	1,081,910
2014	262,392.79	64,300	52,369	233,639	11.93	19,584
2017	621,909.29	26,722	21,764	656,118	11.94	54,951
	20,963,379.01	8,602,292	7,006,100	15,843,983		1,332,665
NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -8						
1968	1,648,463.20	1,425,696	1,161,152	619,188	11.40	54,315
1976	282,016.86	235,140	191,509	113,069	11.57	9,773
1979	138,200.44	113,274	92,256	57,001	11.62	4,905
1980	3,066.99	2,498	2,034	1,278	11.64	110
1981	4,426.42	3,581	2,917	1,864	11.66	160
1982	26,687.54	21,445	17,466	11,357	11.67	973
1988	7,975.90	6,097	4,966	3,648	11.75	310
1989	3,298.10	2,496	2,033	1,529	11.76	130
1990	71,708.86	53,695	43,732	33,714	11.77	2,864
1992	47,790.85	34,956	28,470	23,144	11.79	1,963
1993	19,032.15	13,742	11,192	9,363	11.80	793
1995	77,060.80	54,061	44,030	39,196	11.82	3,316
2001	101,543.15	63,264	51,525	58,142	11.86	4,902
2002	101,339.76	61,456	50,053	59,394	11.87	5,004
2003	454,510.73	267,525	217,885	272,987	11.88	22,979
2004	172,713.01	98,419	80,157	106,373	11.88	8,954
2005	40,719.45	22,352	18,204	25,773	11.89	2,168
2006	1,233,308.81	649,630	529,088	802,885	11.89	67,526
2009	32,500.15	14,497	11,807	23,293	11.91	1,956
2010	98,338.22	40,734	33,176	73,030	11.91	6,132
2011	23,883,684.23	9,029,322	7,353,893	18,440,486	11.92	1,547,021
2014	106,399.08	25,834	21,040	93,871	11.93	7,868
2015	146,559.08	27,241	22,186	136,097	11.93	11,408
2016	1,440,030.10	172,677	140,636	1,414,596	11.93	118,575
2017	28,343.51	1,207	983	29,628	11.94	2,481
	30,169,717.39	12,440,839	10,132,389	22,450,906		1,886,586

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -8						
1971	3,890,976.30	3,323,647	2,706,930	1,495,324	11.47	130,368
1975	7,004.61	5,871	4,782	2,783	11.55	241
1979	132,761.33	108,816	88,625	54,758	11.62	4,712
1980	3,431.99	2,795	2,276	1,430	11.64	123
1981	3,522,981.01	2,849,924	2,321,109	1,483,711	11.66	127,248
1982	47,543.68	38,203	31,114	20,233	11.67	1,734
1983	14,840.48	11,840	9,643	6,385	11.68	547
1984	13,834.73	10,951	8,919	6,023	11.70	515
1986	25,750.00	20,054	16,333	11,477	11.72	979
1987	10,288.26	7,939	6,466	4,645	11.74	396
1988	92,014.01	70,336	57,285	42,090	11.75	3,582
1990	119,966.44	89,830	73,162	56,402	11.77	4,792
1991	1,299.08	962	783	620	11.78	53
1993	34,041.99	24,579	20,018	16,747	11.80	1,419
1996	74,505.90	51,427	41,885	38,582	11.83	3,261
1999	44,302.47	28,909	23,545	24,302	11.85	2,051
2001	53,067.40	33,063	26,928	30,385	11.86	2,562
2003	160,774.05	94,632	77,073	96,563	11.88	8,128
2004	164,212.49	93,575	76,212	101,138	11.88	8,513
2005	97,628.78	53,592	43,648	61,791	11.89	5,197
2006	573,390.46	302,026	245,984	373,278	11.89	31,394
2007	281,364.65	141,280	115,065	188,809	11.90	15,866
2008	57,679.32	27,442	22,350	39,944	11.90	3,357
2009	476,493.14	212,540	173,102	341,510	11.91	28,674
2011	529,420.12	200,149	163,011	408,763	11.92	34,292
2014	82,509.82	20,034	16,317	72,794	11.93	6,102
2015	927,601.22	172,411	140,419	861,390	11.93	72,204
	11,439,683.73	7,996,827	6,512,982	5,841,876		498,310
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1963	88,700.09	78,831	64,204	32,480	11.26	2,885
1966	17,737.18	15,599	12,705	6,629	11.35	584
1968	393.54	344	280	149	11.40	13
1971	27,590.92	23,786	19,372	10,702	11.47	933

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1974	627.87	534	435	249	11.54	22
1980	4,223.31	3,471	2,827	1,776	11.64	153
1982	127,397.90	103,317	84,146	54,718	11.67	4,689
1984	1,283.25	1,025	835	564	11.70	48
1985	246,810.08	195,625	159,326	109,697	11.71	9,368
1986	4,725.97	3,715	3,026	2,126	11.72	181
1987	76,891.95	59,883	48,771	35,041	11.74	2,985
1988	189,998.75	146,580	119,381	87,717	11.75	7,465
1990	7,983.36	6,033	4,914	3,788	11.77	322
1992	66,901.71	49,387	40,223	32,700	11.79	2,774
1996	18,846.10	13,129	10,693	9,849	11.83	833
1997	87,639.62	60,034	48,894	46,633	11.83	3,942
2003	84,174.12	50,004	40,726	51,024	11.88	4,295
2004	71,453.23	41,094	33,469	44,415	11.88	3,739
2005	460,379.61	255,057	207,730	294,084	11.89	24,734
2006	81,172.96	43,153	35,146	53,333	11.89	4,486
2007	150,682.21	76,362	62,193	102,051	11.90	8,576
2008	97,542.56	46,838	38,147	68,174	11.90	5,729
2009	232,515.68	104,674	85,251	168,191	11.91	14,122
2010	704,027.71	294,325	239,712	527,678	11.91	44,305
2011	2,849.84	1,087	885	2,221	11.92	186
2012	110,743.27	37,826	30,807	89,903	11.92	7,542
2013	93,781.93	27,833	22,668	79,554	11.92	6,674
2014	169,956.62	41,649	33,921	151,332	11.93	12,685
2016	311,214.15	37,664	30,675	308,548	11.93	25,863
2017	56,550.44	2,430	1,979	59,661	11.94	4,997
	3,594,795.93	1,821,289	1,483,341	2,434,987		205,130
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -4						
1978	18,294,538.98	12,214,327	11,570,966	7,455,355	20.49	363,853
1990	494,859.11	285,216	270,193	244,461	21.10	11,586
1991	51,095.06	28,960	27,435	25,704	21.14	1,216
1992	25,754.95	14,347	13,591	13,194	21.17	623
2001	25,997.66	11,552	10,944	16,094	21.45	750

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WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -4						
2002	27,800.60	11,912	11,285	17,628	21.48	821
2003	25,744.17	10,604	10,045	16,728	21.50	778
2005	17,470.37	6,561	6,215	11,954	21.55	555
2006	127,062.77	45,191	42,811	89,335	21.57	4,142
2007	328,167.16	109,869	104,082	237,212	21.59	10,987
2008	31,086.09	9,712	9,200	23,129	21.61	1,070
2009	62,867.48	18,147	17,191	48,191	21.63	2,228
2010	1,107,123.74	291,928	276,551	874,857	21.64	40,428
2011	6,979,258.96	1,649,551	1,562,665	5,695,765	21.66	262,962
2012	17,212.69	3,564	3,376	14,525	21.68	670
2013	461,630.96	81,271	76,990	403,106	21.69	18,585
2014	39,280.96	5,588	5,294	35,559	21.71	1,638
2016	489,653.40	32,250	30,551	478,688	21.74	22,019
2017	14,332.20	328	311	14,595	21.75	671
	28,620,937.31	14,830,878	14,049,696	15,716,079		745,582
BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -9						
1984	4,300,583.16	2,927,100	2,616,131	2,071,505	19.06	108,683
1992	6,836.65	4,162	3,720	3,732	19.34	193
1994	11,750.64	6,898	6,165	6,643	19.39	343
1998	77,200.65	41,394	36,996	47,152	19.50	2,418
1999	5,831.13	3,043	2,720	3,636	19.52	186
2004	260,175.91	113,851	101,756	181,836	19.62	9,268
2005	10,041.24	4,194	3,748	7,197	19.64	366
2006	66,526.26	26,386	23,583	48,931	19.65	2,490
2009	161,893.17	52,441	46,870	129,594	19.70	6,578
2012	12,062.36	2,828	2,528	10,620	19.74	538
2015	132,503.14	15,975	14,278	130,151	19.78	6,580
	5,045,404.31	3,198,272	2,858,494	2,640,997		137,643

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL GEOTHERMAL UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -8						
2007	2,453,737.00	909,015	812,443	1,837,593	19.67	93,421
	2,453,737.00	909,015	812,443	1,837,593		93,421
BLUNDELL GEOTHERMAL STEAM FIELD						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
2014	1,033,795.62	163,944	192,313	913,848	19.77	46,224
	1,033,795.62	163,944	192,313	913,848		46,224
BLUNDELL GEOTHERMAL COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -8						
2012	42,332.23	9,835	8,790	36,929	19.74	1,871
	42,332.23	9,835	8,790	36,929		1,871
	488,876,292.21	288,320,994	238,702,408	278,796,536		21,695,500
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.9	4.44

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. -4						
1981	2,761,912.34	2,286,393	1,364,801	1,507,588	6.71	224,678
1984	18,096.83	14,786	8,826	9,995	6.74	1,483
1987	927.00	746	445	519	6.77	77
1988	15,918.79	12,736	7,602	8,953	6.77	1,322
1999	51,636.72	37,269	22,247	31,455	6.87	4,579
2004	242,806.19	159,422	95,163	157,356	6.92	22,739
2006	11,012.56	6,832	4,078	7,375	6.94	1,063
2009	873,617.78	478,613	285,695	622,867	6.98	89,236
2011	118,469.78	56,974	34,009	89,199	7.01	12,725
	4,094,397.99	3,053,771	1,822,867	2,435,307		357,902
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -6						
1987	23,327.36	17,650	13,228	11,499	8.95	1,285
1988	19,117.74	14,355	10,759	9,506	8.97	1,060
1989	5,897.82	4,395	3,294	2,958	8.98	329
1990	43,044.30	31,801	23,834	21,793	9.00	2,421
1992	60,638.75	43,976	32,959	31,318	9.03	3,468
1993	3,468.91	2,489	1,865	1,812	9.05	200
1994	61,732.63	43,815	32,839	32,598	9.06	3,598
1995	426.30	299	224	228	9.08	25
1996	2,958.36	2,048	1,535	1,601	9.09	176
1997	48,106.64	32,825	24,602	26,391	9.11	2,897
2000	11,888.29	7,710	5,779	6,823	9.16	745
2012	728.87	270	202	570	9.42	61
2015	77,142.70	16,313	12,226	69,545	9.51	7,313
2016	56,761.90	7,884	5,909	54,259	9.55	5,682
2017	27,810.16	1,431	1,073	28,406	9.60	2,959
	443,050.73	227,261	170,329	299,305		32,219

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
1980	226,240.00	181,030	149,422	81,343	7.25	11,220
1988	15,143.00	11,629	9,599	5,847	7.34	797
2010	11,395.01	5,518	4,555	7,068	7.60	930
	252,778.01	198,177	163,575	94,259		12,947
GRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1979	831,622.94	650,824	537,190	311,065	8.03	38,738
1989	3,197.00	2,364	1,951	1,310	8.17	160
1993	13,572.49	9,689	7,997	5,847	8.23	710
1994	1,844.64	1,303	1,075	806	8.24	98
2001	9,588.23	6,114	5,046	4,733	8.33	568
2002	35,562.88	22,186	18,312	17,962	8.35	2,151
2008	58,516.78	29,914	24,691	34,996	8.45	4,142
2015	33,611.63	7,425	6,129	28,155	8.61	3,270
	987,516.59	729,819	602,393	404,874		49,837
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1997	2,674.50	1,773	1,502	1,253	9.11	138
	2,674.50	1,773	1,502	1,253		138
DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1999	240,204.09	154,236	130,663	116,747	9.14	12,773
	240,204.09	154,236	130,663	116,747		12,773

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1997	396,430.86	262,846	222,673	185,650	9.11	20,379
2007	196,671.96	100,903	85,481	117,091	9.29	12,604
2017	6,224.18	311	263	6,147	9.60	640
	599,327.00	364,060	308,418	308,889		33,623
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1960	23,188.76	18,927	16,034	7,850	8.45	929
1964	39,006.83	31,562	26,738	13,439	8.53	1,575
1968	2,544.92	2,038	1,727	895	8.61	104
1972	141,560.35	112,040	94,916	50,891	8.68	5,863
1985	19,616.41	14,618	12,384	7,821	8.92	877
1997	6,642.22	4,404	3,731	3,111	9.11	341
2001	1,045,729.04	646,164	547,406	529,695	9.17	57,764
2002	152,572.30	92,154	78,069	79,080	9.19	8,605
2003	101,432.06	59,721	50,593	53,882	9.21	5,850
2004	3,983.70	2,281	1,932	2,171	9.23	235
2006	2,725,516.17	1,457,513	1,234,750	1,572,531	9.27	169,637
2007	119,328.74	61,222	51,865	71,044	9.29	7,647
2010	3,175,148.76	1,372,621	1,162,833	2,107,570	9.36	225,168
2016	136,629.04	18,440	15,622	125,106	9.55	13,100
2017	8,333.87	417	353	8,231	9.60	857
	7,701,233.17	3,894,122	3,298,954	4,633,316		498,552
GADSBY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -10						
1951	21,261.95	17,282	22,223	1,165	11.23	104
	21,261.95	17,282	22,223	1,165		104

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -10						
1952	12,702.95	10,298	13,242	731	11.28	65
	12,702.95	10,298	13,242	731		65
GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -10						
1955	46,931.11	37,762	48,557	3,067	11.41	269
	46,931.11	37,762	48,557	3,067		269
GADSBY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -12						
1987	1,062.79	742	954	236	12.66	19
1994	276,551.57	177,607	228,381	81,356	12.90	6,307
2001	11,920.13	6,655	8,558	4,793	13.14	365
2004	87,548.24	44,522	57,250	40,804	13.25	3,080
	377,082.73	229,526	295,143	127,190		9,771
HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1965	1,206.12	898	893	326	10.59	31
1982	29,377.00	20,237	20,116	9,555	11.10	861
1984	2,807.00	1,908	1,897	938	11.15	84
1991	5,129.00	3,271	3,251	1,929	11.34	170
1994	211,557.92	129,963	129,186	84,487	11.42	7,398
	250,077.04	156,277	155,343	97,235		8,544

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1976	192,832.01	138,805	137,975	58,714	10.93	5,372
1981	13,831.00	9,685	9,627	4,481	11.07	405
1982	18,396.00	12,798	12,721	6,042	11.10	544
	225,059.01	161,288	160,323	69,237		6,321
HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1965	32,352.54	24,322	24,177	8,823	10.59	833
1976	121,517.51	87,471	86,948	37,000	10.93	3,385
1978	8,302.00	5,917	5,882	2,586	10.98	236
2017	2,504.56	96	95	2,459	12.27	200
	164,676.61	117,806	117,102	50,868		4,654
HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -5						
1978	706,506.08	409,929	362,045	379,787	17.91	21,205
2005	29,368.18	9,853	8,702	22,135	20.21	1,095
2007	66,650.31	20,047	17,705	52,278	20.40	2,563
	802,524.57	439,829	388,452	454,199		24,863
HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -5						
1983	1,437,798.31	794,036	701,283	808,406	18.35	44,055
1990	7,326.26	3,695	3,263	4,429	18.94	234
1991	89.13	44	39	55	19.02	3
1992	10,779.54	5,260	4,646	6,673	19.11	349

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HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -5						
2005	53,991.35	18,114	15,998	40,693	20.21	2,014
2013	51,257.82	8,268	7,302	46,519	21.10	2,205
2017	72,343.12	1,607	1,419	74,541	21.75	3,427
	1,633,585.53	831,024	733,950	981,315		52,287
HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -5						
1978	115,934.28	67,267	59,409	62,322	17.91	3,480
1980	628,648.50	358,008	316,189	343,892	18.09	19,010
1989	11,189.09	5,727	5,058	6,691	18.86	355
1991	17,536.77	8,707	7,690	10,724	19.02	564
1996	21,534.48	9,720	8,585	14,027	19.43	722
1999	15,138.17	6,338	5,598	10,297	19.68	523
2006	13,920.64	4,438	3,920	10,697	20.30	527
	823,901.93	460,205	406,448	458,649		25,181
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -5						
2004	210,490.09	74,038	65,389	155,626	20.11	7,739
2005	81,814.17	27,449	24,242	61,662	20.21	3,051
2006	13,298.98	4,239	3,744	10,220	20.30	503
2008	159,189.39	44,816	39,581	127,568	20.50	6,223
2013	2,661.16	429	379	2,415	21.10	114
	467,453.79	150,971	133,335	357,491		17,630

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HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -5						
1977	411,471.48	267,531	240,396	191,649	14.74	13,002
1992	163,637.58	91,320	82,058	89,762	15.55	5,772
2006	79,387.15	30,219	27,154	56,203	16.30	3,448
2007	35,345.36	12,758	11,464	25,649	16.36	1,568
2009	24,148.00	7,628	6,854	18,501	16.50	1,121
2013	517,373.10	103,526	93,026	450,216	16.82	26,767
	1,231,362.67	512,982	460,951	831,980		51,678
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -5						
1974	318,662.89	211,271	189,842	144,754	14.57	9,935
1991	109,852.11	62,198	55,889	59,455	15.50	3,836
1992	88,457.06	49,365	44,358	48,522	15.55	3,120
1994	58,481.61	31,617	28,410	32,996	15.65	2,108
2010	395,807.23	115,141	103,462	312,135	16.57	18,837
	971,260.90	469,592	421,962	597,862		37,836
HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -5						
1977	761.52	495	445	355	14.74	24
1978	516.35	333	299	243	14.80	16
1999	130,576.77	63,660	57,203	79,902	15.91	5,022
2004	6,509.53	2,712	2,437	4,398	16.18	272
2006	2,751.15	1,047	941	1,948	16.30	120
2007	129,384.67	46,701	41,964	93,890	16.36	5,739
2009	298,125.26	94,176	84,624	228,407	16.50	13,843
2011	48,187.37	12,684	11,398	39,199	16.65	2,354
2014	46,401.98	7,610	6,838	41,884	16.91	2,477
2016	23,791.02	1,862	1,673	23,307	17.13	1,361
	687,005.62	231,280	207,822	513,534		31,228

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JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -5						
1974	274,047.00	214,457	189,836	97,913	9.46	10,350
1988	30,157.00	21,792	19,290	12,375	9.75	1,269
1996	9,523.10	6,308	5,584	4,415	9.90	446
	313,727.10	242,557	214,710	114,703		12,065
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -5						
1975	158,803.00	113,277	100,272	66,471	12.22	5,440
1988	30,156.00	19,548	17,304	14,360	12.70	1,131
1996	9,523.09	5,550	4,913	5,086	12.97	392
	198,482.09	138,375	122,489	85,917		6,963
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -5						
1976	152,807.00	98,181	86,909	73,538	15.24	4,825
1988	30,155.00	17,351	15,359	16,304	15.96	1,022
1996	9,523.09	4,834	4,279	5,720	16.41	349
	192,485.09	120,366	106,547	95,562		6,196
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -5						
1979	1,204,233.00	756,960	670,056	594,389	15.42	38,547
1993	34,793.48	18,657	16,515	20,018	16.24	1,233
1996	9,523.10	4,834	4,279	5,720	16.41	349
	1,248,549.58	780,451	690,850	620,127		40,129

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JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -5						
1974	6,570.33	4,277	3,786	3,113	15.12	206
1975	6,529.00	4,223	3,738	3,117	15.18	205
1976	48,851.33	31,388	27,784	23,509	15.24	1,543
1986	487,006.19	286,861	253,928	257,429	15.84	16,252
1996	9,084.21	4,612	4,083	5,456	16.41	332
1997	122,523.37	60,931	53,936	74,714	16.46	4,539
2001	21,178.49	9,505	8,414	13,824	16.69	828
2007	65,589.51	22,893	20,265	48,604	17.07	2,847
2009	136,222.69	41,548	36,778	106,256	17.22	6,170
2010	348,701.16	97,740	86,519	279,617	17.30	16,163
2012	485,945.47	109,075	96,553	413,690	17.47	23,680
2013	73,879.79	14,180	12,552	65,022	17.57	3,701
2015	98,789.09	11,697	10,354	93,374	17.78	5,252
2017	1,034,390.44	27,576	24,410	1,061,700	18.04	58,853
	2,945,261.07	726,506	643,099	2,449,425		140,571
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -7						
1963	95,888.60	77,565	63,172	39,429	9.88	3,991
	95,888.60	77,565	63,172	39,429		3,991
NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -7						
1968	279,758.20	222,961	181,590	117,752	10.02	11,752
1983	64,888.11	48,243	39,291	30,139	10.40	2,898
1984	44,225.34	32,663	26,602	20,719	10.42	1,988
	388,871.65	303,867	247,483	168,610		16,638

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NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -8						
1971	204,643.87	162,915	132,686	88,329	10.10	8,745
2005	1,661.21	884	720	1,074	10.91	98
	206,305.08	163,799	133,406	89,403		8,843
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -8						
1994	20,143.48	13,651	11,118	10,637	10.65	999
2007	156,555.13	76,524	62,325	106,755	10.97	9,732
2008	32,736.81	15,184	12,367	22,989	11.00	2,090
2009	1,387,896.90	605,732	493,336	1,005,593	11.03	91,169
2010	42,999.65	17,444	14,207	32,232	11.07	2,912
	1,640,331.97	728,535	593,352	1,178,207		106,902
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -3						
1978	156,315.29	93,602	88,672	72,333	16.44	4,400
1989	4,628.31	2,470	2,340	2,427	17.20	141
1997	4,898.66	2,273	2,153	2,892	17.73	163
2002	304,814.78	122,940	116,465	197,495	18.07	10,929
2004	23,139.91	8,653	8,197	15,637	18.21	859
2005	8,380.49	2,995	2,837	5,795	18.29	317
2009	408,948.61	114,487	108,457	312,760	18.62	16,797
2011	300,258.50	69,576	65,911	243,355	18.81	12,938
2014	25,397.34	3,626	3,435	22,724	19.14	1,187
2017	48,879.05	1,181	1,119	49,227	19.57	2,515
	1,285,660.94	421,803	399,586	924,645		50,246

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BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
1984	510,649.39	312,991	279,740	266,655	15.72	16,963
1998	45,209.06	22,394	20,015	28,359	16.52	1,717
2006	52,174.90	19,582	17,502	38,325	17.01	2,253
2013	32,757.35	6,407	5,726	29,324	17.57	1,669
2017	66,890.15	1,817	1,624	69,948	18.04	3,877
	707,680.85	363,191	324,607	432,612		26,479
BLUNDELL GEOTHERMAL UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
2007	545,275.12	193,949	173,344	410,100	17.07	24,025
	545,275.12	193,949	173,344	410,100		24,025
BLUNDELL GEOTHERMAL STEAM FIELD						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -6						
2014	125,101.43	19,846	23,280	109,328	17.67	6,187
	125,101.43	19,846	23,280	109,328		6,187
BLUNDELL GEOTHERMAL COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
1984	74,760.16	45,823	40,955	39,038	15.72	2,483
	74,760.16	45,823	40,955	39,038		2,483
	32,004,449.22	16,775,974	13,840,434	19,595,579		1,720,140
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.4	5.37

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 330.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTON/ST. ANTHONY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1987	28,699.78	21,614	12,259	16,441	10.00	1,644
2015	64,104.00	12,821	7,272	56,832	10.00	5,683
2016	235,262.55	30,685	17,404	217,859	10.00	21,786
	328,066.33	65,120	36,934	291,132		29,113
BEAR RIVER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1917	4,486.42	3,870	3,420	1,067	16.00	67
1923	1,227.46	1,050	928	300	16.00	19
1929	113.18	96	85	28	16.00	2
1936	52.37	44	39	13	16.00	1
	5,879.43	5,060	4,471	1,408		89
CUTLER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2064						
NET SALVAGE PERCENT.. 0						
2003	655.72	155	290	366	47.00	8
	655.72	155	290	366		8
EAGLE POINT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
1957	12,122.48	8,783	12,122			
	12,122.48	8,783	12,122			

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 330.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1903	600.00	585	533	67	3.00	22
1932	7,292.94	7,046	6,423	870	3.00	290
1967	6,709.18	6,333	5,773	936	3.00	312
1996	624,390.84	547,934	499,510	124,881	3.00	41,627
	638,992.96	561,898	512,240	126,753		42,251
KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1918	36,340.01	35,624	33,433	2,907	2.00	1,454
1962	4,601.29	4,441	4,168	433	2.00	216
	40,941.30	40,065	37,601	3,340		1,670
LIFTON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1913	902.72	783	693	210	16.00	13
1916	19.80	17	15	5	16.00	
1917	202.40	175	155	48	16.00	3
1918	300.00	258	228	72	16.00	4
1920	2,505.36	2,152	1,904	602	16.00	38
1924	10,421.16	8,898	7,871	2,550	16.00	159
1944	1,947.20	1,599	1,414	533	16.00	33
1951	2,550.07	2,056	1,819	731	16.00	46
1959	1,609.23	1,264	1,118	491	16.00	31
1971	300.99	224	198	103	16.00	6
	20,758.93	17,426	15,415	5,344		333

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 330.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERWIN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. 0						
1933	291,434.01	196,225	210,607	80,827	41.00	1,971
1992	6,026.70	2,311	2,480	3,546	41.00	86
1997	3,049.30	1,016	1,090	1,959	41.00	48
	300,510.01	199,552	214,178	86,332		2,105
PIONEER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1897	9,236.96	8,337	7,871	1,366	13.00	105
1971	10.52	8	8	3	13.00	
	9,247.48	8,345	7,879	1,368		105
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
1937	1,500.87	1,190	1,071	430	21.00	20
1995	2,210.97	1,144	1,029	1,182	21.00	56
	3,711.84	2,334	2,100	1,612		76
SWIFT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. 0						
1958	5,719,869.52	3,386,392	3,452,776	2,267,094	41.00	55,295
1961	555,562.33	321,943	328,254	227,308	41.00	5,544
1964	1,980.74	1,121	1,143	838	41.00	20
	6,277,412.59	3,709,456	3,782,173	2,495,240		60,859

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 330.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YALE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. 0						
1953	720,193.58	440,305	487,892	232,302	41.00	5,666
1954	1,463.46	889	985	478	41.00	12
1976	39,922.82	20,082	22,252	17,670	41.00	431
	761,579.86	461,276	511,129	250,451		6,109
	8,399,878.93	5,079,470	5,136,532	3,263,346		142,718
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.9	1.70

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 330.3 WATER RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2064						
NET SALVAGE PERCENT.. 0						
1920	455.00	307	455			
1928	4,350.27	2,852	4,350			
1933	13.04	8	13			
	4,818.31	3,167	4,818			
LIFTON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1913	1,600.00	1,388	1,228	372	16.00	23
1917	4,488.22	3,872	3,425	1,063	16.00	66
1918	251.42	217	192	59	16.00	4
1929	148.07	125	111	37	16.00	2
1947	17,642.23	14,379	12,720	4,923	16.00	308
	24,129.94	19,981	17,675	6,455		403
PIONEER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1897	110,805.67	100,015	94,434	16,372	13.00	1,259
	110,805.67	100,015	94,434	16,372		1,259
	139,753.92	123,163	116,927	22,827		1,662

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 1.19

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 330.4 FLOOD RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2064						
NET SALVAGE PERCENT.. 0						
1925	1,378.75	914	1,379			
1927	1,423.10	937	1,423			
1931	243.62	158	244			
1938	2,240.20	1,408	2,240			
1939	105.90	66	106			
1942	6,299.13	3,882	6,299			
1945	1,250.00	758	1,250			
1946	3,808.50	2,298	3,809			
1948	14,426.31	8,606	14,426			
1952	56,889.53	33,122	56,890			
1965	2,903.38	1,532	2,903			
	90,968.42	53,681	90,968			
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1937	17,360.72	16,737	15,258	2,103	3.00	701
1973	235,149.03	220,297	200,828	34,321	3.00	11,440
	252,509.75	237,034	216,086	36,424		12,141
KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1925	1,029.50	1,008	946	84	2.00	42
	1,029.50	1,008	946	84		42

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 330.4 FLOOD RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
1937	3,166.96	2,512	2,260	907	21.00	43
	3,166.96	2,512	2,260	907		43
	347,674.63	294,235	310,260	37,415		12,226
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.1	3.52

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 330.5 FISH/WILDLIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERWIN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. 0						
1933	212,279.74	142,930	153,406	58,874	41.00	1,436
	212,279.74	142,930	153,406	58,874		1,436
SWIFT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. 0						
1960	97,228.11	56,758	57,871	39,357	41.00	960
	97,228.11	56,758	57,871	39,357		960
	309,507.85	199,688	211,277	98,231		2,396

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.0 0.77

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTON/ST. ANTHONY						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -1						
1917	50,489.59	45,693	25,916	25,079	9.61	2,610
1925	63,125.00	56,715	32,167	31,589	9.65	3,273
1931	57.91	52	29	29	9.68	3
1933	295.84	263	149	150	9.69	15
1943	113.15	99	56	58	9.74	6
1947	10,987.07	9,591	5,440	5,657	9.75	580
1948	539.53	470	267	278	9.75	29
1949	365.71	318	180	189	9.76	19
1950	2,120.58	1,841	1,044	1,098	9.76	112
1951	1,442.33	1,250	709	748	9.76	77
1952	1,557.52	1,347	764	809	9.77	83
1953	2,628.36	2,269	1,287	1,368	9.77	140
1954	225.22	194	110	117	9.77	12
1956	1,035.50	888	504	542	9.78	55
1960	241.23	205	116	127	9.79	13
1965	1,149.35	963	546	615	9.80	63
1974	1,480.56	1,202	682	814	9.82	83
1975	22,260.29	17,984	10,200	12,283	9.83	1,250
1977	613.68	491	278	341	9.83	35
1979	7,945.86	6,297	3,571	4,454	9.83	453
1980	1,286.08	1,013	575	724	9.84	74
1981	11,710.63	9,177	5,205	6,623	9.84	673
1984	10,548.58	8,112	4,601	6,053	9.84	615
1986	2,898.61	2,197	1,246	1,682	9.85	171
1988	83,464.36	62,251	35,307	48,992	9.85	4,974
1989	50,262.45	37,163	21,078	29,687	9.85	3,014
1990	28,196.64	20,654	11,714	16,764	9.85	1,702
1992	122,052.72	87,556	49,659	73,614	9.86	7,466
1994	15,201.38	10,652	6,042	9,312	9.86	944
1995	500,998.59	346,505	196,528	309,480	9.86	31,387
1996	23,983.80	16,357	9,277	14,946	9.86	1,516
2003	4,445.03	2,630	1,492	2,998	9.87	304
2007	6,935.24	3,551	2,014	4,991	9.88	505
2008	9,733.54	4,740	2,688	7,142	9.88	723
2009	7,470.89	3,431	1,946	5,600	9.88	567
2010	10,374.07	4,445	2,521	7,957	9.88	805
2011	18,739.58	7,384	4,188	14,739	9.88	1,492

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTON/ST. ANTHONY						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -1						
2012	909,894.31	322,613	182,977	736,016	9.89	74,420
2013	2,820.86	874	496	2,353	9.89	238
2014	30,584.87	7,920	4,492	26,399	9.89	2,669
	2,020,276.51	1,107,357	628,063	1,412,416		143,170
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1908	71,467.92	62,184	54,950	17,947	14.84	1,209
1914	269,535.60	232,893	205,802	69,125	14.94	4,627
1915	368,303.16	317,865	280,889	94,780	14.95	6,340
1916	10,591.06	9,129	8,067	2,736	14.97	183
1917	115,100.35	99,072	87,547	29,855	14.99	1,992
1918	103.67	89	79	27	15.00	2
1920	27,201.41	23,321	20,608	7,137	15.03	475
1921	712.09	610	539	187	15.04	12
1922	20,547.80	17,567	15,524	5,435	15.06	361
1923	204,055.66	174,206	153,941	54,195	15.07	3,596
1924	336,601.28	286,913	253,538	89,796	15.09	5,951
1925	6,336.90	5,394	4,767	1,697	15.10	112
1926	1,125.12	956	845	303	15.11	20
1927	557.41	473	418	151	15.13	10
1929	493.73	418	369	134	15.15	9
1930	1,280.57	1,081	955	351	15.17	23
1931	775.91	654	578	214	15.18	14
1936	182.79	153	135	51	15.24	3
1937	377.58	315	278	107	15.25	7
1939	790.63	656	580	227	15.27	15
1940	871.13	722	638	251	15.28	16
1941	965.62	798	705	280	15.29	18
1942	1,819.73	1,501	1,326	530	15.30	35
1943	576.68	474	419	169	15.31	11
1944	1,716.45	1,409	1,245	506	15.32	33
1945	110.89	91	80	33	15.33	2
1946	3,720.80	3,039	2,685	1,110	15.34	72
1947	2,953.92	2,407	2,127	886	15.35	58

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1948	9,993.08	8,121	7,176	3,017	15.36	196
1949	458.99	372	329	139	15.37	9
1950	6,873.65	5,556	4,910	2,101	15.38	137
1951	9,192.48	7,409	6,547	2,829	15.39	184
1952	8,683.25	6,979	6,167	2,690	15.39	175
1953	10,699.75	8,574	7,577	3,337	15.40	217
1954	998.33	797	704	314	15.41	20
1955	1,682.49	1,340	1,184	532	15.42	35
1956	4,842.26	3,843	3,396	1,543	15.43	100
1957	6,965.94	5,511	4,870	2,235	15.43	145
1958	4,426.69	3,490	3,084	1,431	15.44	93
1960	283.52	222	196	93	15.46	6
1970	337.07	252	223	121	15.52	8
1971	16,141.91	12,022	10,624	5,841	15.53	376
1972	10,616.35	7,864	6,949	3,879	15.53	250
1973	2,973.95	2,190	1,935	1,098	15.54	71
1974	11,298.66	8,272	7,310	4,215	15.54	271
1975	8,087.98	5,884	5,200	3,050	15.55	196
1976	1,392.98	1,007	890	531	15.55	34
1977	10,238.10	7,350	6,495	3,948	15.56	254
1978	4,748.79	3,386	2,992	1,852	15.56	119
1979	2,259.39	1,599	1,413	892	15.57	57
1980	19,321.80	13,569	11,991	7,718	15.57	496
1981	27,224.82	18,961	16,755	11,014	15.58	707
1982	7,886.70	5,447	4,813	3,231	15.58	207
1983	112,024.21	76,675	67,756	46,509	15.59	2,983
1984	43,816.92	29,716	26,259	18,434	15.59	1,182
1985	445,480.65	299,111	264,317	190,073	15.60	12,184
1986	40,897.01	27,179	24,017	17,698	15.60	1,134
1987	4,270.20	2,808	2,481	1,874	15.60	120
1988	60,422.13	39,262	34,695	26,936	15.61	1,726
1989	67,764.26	43,509	38,448	30,672	15.61	1,965
1990	6,426.21	4,072	3,598	2,956	15.62	189
1991	49,741.62	31,096	27,479	23,258	15.62	1,489
1992	7,231.33	4,456	3,938	3,438	15.62	220
1993	5,356.82	3,249	2,871	2,593	15.63	166
1994	65,762.18	39,238	34,674	32,404	15.63	2,073
1995	152,099.62	89,135	78,766	76,375	15.64	4,883
1996	183,569.62	105,555	93,276	93,965	15.64	6,008

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1997	13,221.34	7,451	6,584	6,902	15.64	441
1998	1,723.94	950	839	919	15.65	59
1999	35,965.08	19,350	17,099	19,585	15.65	1,251
2000	15,812.27	8,285	7,321	8,807	15.66	562
2002	23,500.79	11,606	10,256	13,715	15.66	876
2003	84,012.00	40,081	35,419	50,274	15.67	3,208
2004	62,580.83	28,748	25,404	38,429	15.67	2,452
2006	91,011.21	38,192	33,749	59,082	15.68	3,768
2007	143,415.65	57,068	50,430	95,854	15.68	6,113
2008	180,827.12	67,612	59,747	124,697	15.69	7,948
2009	231,852.19	80,782	71,385	165,104	15.69	10,523
2010	133,644.84	42,838	37,855	98,463	15.69	6,276
2011	656,230.46	190,371	168,226	501,129	15.70	31,919
2012	99,616.08	25,607	22,628	78,980	15.70	5,031
2013	63,062.42	13,898	12,281	52,042	15.71	3,313
2014	138,683.25	24,984	22,078	119,379	15.71	7,599
2015	53,712.07	7,287	6,439	48,347	15.71	3,077
2017	1,252,539.79	37,855	33,452	1,244,139	15.72	79,144
	6,162,778.90	2,882,433	2,547,133	3,738,901		239,451
BEND						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1913	15,637.42	13,784	15,794			
1927	472.72	410	477			
1929	275.07	238	278			
1930	21.54	19	22			
1936	580.70	497	587			
1938	31.98	27	32			
1939	20.01	17	20			
1942	818.69	693	827			
1952	3,073.78	2,548	3,105			
1953	1,443.08	1,193	1,458			
1954	230.91	190	233			
1955	408.88	336	413			
1964	84.39	67	85			

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BEND						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1968	9,171.78	7,223	9,263			
1969	646.75	507	653			
1971	383.64	298	387			
1990	13,918.09	9,409	14,057			
2001	5,565.47	3,101	5,621			
2003	3,772.48	1,982	3,810			
2010	519.00	189	524			
2017	38,192.94	1,392	24,545	14,030	12.82	1,094
	95,269.32	44,120	82,192	14,030		1,094
BIG FORK						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2053						
NET SALVAGE PERCENT.. -3						
1902	1,619.00	1,232	1,668			
1907	10,977.89	8,260	11,307			
1911	540.00	402	556			
1921	77.47	56	80			
1925	17,448.59	12,501	17,972			
1926	933.89	667	962			
1929	21,096.59	14,922	21,729			
1930	384.27	271	396			
1935	659.78	457	680			
1936	793.87	548	818			
1937	145.34	100	150			
1940	79.74	54	82			
1941	151.15	102	156			
1942	57.68	39	59			
1952	303.79	195	310	3	32.73	
1953	945.00	603	958	15	32.77	
1954	156.43	99	157	4	32.82	
1959	1,316.90	810	1,287	69	33.03	2
1960	2,649.01	1,618	2,572	157	33.07	5
1961	157.15	95	151	11	33.10	
1965	23,725.58	13,985	22,227	2,211	33.25	66
1966	1,324.59	775	1,232	133	33.29	4
1969	12,757.03	7,276	11,564	1,576	33.39	47

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BIG FORK						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2053						
NET SALVAGE PERCENT.. -3						
1970	3,354.03	1,896	3,013	441	33.42	13
1971	1,389.25	778	1,236	194	33.45	6
1972	4,592.36	2,548	4,050	681	33.48	20
1973	399.78	220	350	62	33.51	2
1979	1,682.94	865	1,375	359	33.68	11
1983	87.68	43	68	22	33.79	1
1984	8,696.66	4,170	6,627	2,330	33.81	69
1993	49,096.72	19,793	31,458	19,112	34.02	562
1994	9,594.90	3,773	5,997	3,886	34.04	114
1995	100,681.19	38,558	61,281	42,420	34.06	1,245
1996	29,890.97	11,132	17,692	13,095	34.08	384
2003	5,181.79	1,483	2,357	2,980	34.22	87
2005	5,663.44	1,455	2,312	3,521	34.26	103
2006	51,891.84	12,524	19,905	33,544	34.28	979
2007	56,595.37	12,748	20,261	38,033	34.30	1,109
2008	159,881.57	33,273	52,882	111,796	34.32	3,257
2009	5,292.05	1,009	1,604	3,847	34.33	112
2010	8,709.24	1,499	2,382	6,588	34.35	192
2011	5,408.77	826	1,313	4,258	34.37	124
2017	155,838.41	2,159	3,431	157,082	34.48	4,556
	762,229.70	215,819	336,666	448,431		13,070
CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2064						
NET SALVAGE PERCENT.. -5						
1914	16,496.87	11,564	17,322			
1918	258.46	179	271			
1920	6,747.98	4,632	7,085			
1927	504,620.37	337,171	529,851			
1928	169.28	113	178			
1931	1,906.88	1,253	2,002			
1933	1,831.64	1,193	1,923			
1941	1,421.29	891	1,492			
1942	870.84	543	914			
1946	822.02	501	863			
1951	66.92	40	70			

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CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2064						
NET SALVAGE PERCENT.. -5						
1952	2,839.62	1,669	2,982			
1955	2,109.61	1,215	2,215			
1956	430.90	246	452			
1957	1,744.76	991	1,832			
1960	124.85	69	131			
1961	750.60	413	788			
1964	460.46	247	483			
1968	2,890.79	1,494	2,954	81	42.33	2
1973	4,541.55	2,225	4,399	370	42.61	9
1974	3,143.14	1,522	3,009	291	42.66	7
1977	2,930.97	1,367	2,703	375	42.82	9
1980	137,519.10	61,486	121,566	22,829	42.96	531
1981	7,461.69	3,286	6,497	1,338	43.01	31
1982	2,161.42	937	1,853	417	43.06	10
1983	271,440.43	115,764	228,881	56,131	43.10	1,302
1984	11,704.43	4,909	9,706	2,584	43.14	60
1985	2,643.02	1,089	2,153	622	43.19	14
1988	20,458.00	7,953	15,724	5,757	43.31	133
1989	25,857.17	9,839	19,453	7,697	43.35	178
1990	35,270.58	13,125	25,950	11,084	43.39	255
1992	31,449.53	11,153	22,051	10,971	43.47	252
1993	7,654.61	2,645	5,230	2,808	43.51	65
1995	51,506.92	16,816	33,248	20,835	43.59	478
1996	72,212.31	22,862	45,201	30,622	43.62	702
1997	1,412,312.53	432,733	855,572	627,356	43.66	14,369
1999	696,931.03	198,612	392,683	339,095	43.73	7,754
2001	162,475.68	42,606	84,238	86,362	43.80	1,972
2002	202,518.65	50,722	100,284	112,360	43.83	2,564
2003	3,491.59	831	1,643	2,023	43.87	46
2004	2,780.64	627	1,240	1,680	43.90	38
2005	21,952.82	4,655	9,204	13,847	43.94	315
2007	4,142.73	764	1,511	2,839	44.00	65
2008	94,972.97	16,133	31,897	67,824	44.04	1,540
2009	52,048.50	8,057	15,930	38,721	44.07	879
2010	80,708.13	11,220	22,183	62,560	44.10	1,419

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CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2064						
NET SALVAGE PERCENT.. -5						
2013	1,093.82	97	192	957	44.20	22
2014	17,498.75	1,225	2,422	15,952	44.23	361
2017	60,970.83	643	1,271	62,748	44.32	1,416
	4,048,417.68	1,410,327	2,641,703	1,609,136		36,798
EAGLE POINT						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -2						
1957	48,713.83	35,059	49,688			
1958	398.55	286	407			
1960	81.72	58	83			
1983	10,326.88	6,167	10,533			
1992	5,198.41	2,723	4,877	425	22.21	19
1995	27,156.04	13,383	23,970	3,729	22.23	168
1996	27,355.55	13,173	23,594	4,309	22.24	194
2003	7,027.80	2,709	4,852	2,316	22.30	104
2009	10,374.10	2,792	5,001	5,581	22.35	250
2014	4,030.15	532	953	3,158	22.38	141
2017	44,741.38	937	1,678	43,958	22.41	1,962
	185,404.41	77,819	125,636	63,476		2,838
GRANITE						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -2						
1896	23,019.86	19,941	21,791	1,689	16.24	104
1950	2,155.34	1,698	1,856	343	17.21	20
1951	464.59	365	399	75	17.22	4
1952	1,495.72	1,171	1,280	246	17.23	14
1954	0.01		0			
1959	1,867.23	1,425	1,557	347	17.30	20
1968	510.12	374	409	112	17.38	6
1972	198.41	142	155	47	17.40	3
1979	374.92	255	279	104	17.45	6

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GRANITE						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -2						
1980	2,523.28	1,704	1,862	712	17.46	41
1982	28,487.86	18,901	20,655	8,403	17.47	481
1985	16,068.23	10,344	11,304	5,086	17.48	291
1986	8,268.31	5,263	5,751	2,682	17.49	153
1988	312.61	194	212	107	17.50	6
1993	17,877.97	10,313	11,270	6,966	17.53	397
1996	10,555.26	5,752	6,286	4,481	17.54	255
1999	1,979.40	1,005	1,098	921	17.56	52
2002	8,081.13	3,745	4,092	4,150	17.57	236
2003	3,491.59	1,560	1,705	1,857	17.58	106
2007	328,455.35	121,232	132,480	202,545	17.60	11,508
2010	78,593.65	23,173	25,323	54,843	17.61	3,114
2017	12,432.30	336	367	12,314	17.64	698
	547,213.14	228,893	250,129	308,028		17,515
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1903	10,009.18	9,702	8,845	1,165	2.96	394
1906	1,554.40	1,506	1,373	181	2.96	61
1910	6,322.96	6,120	5,579	744	2.96	251
1916	210.88	204	186	25	2.96	8
1919	19.72	19	17	2	2.97	1
1923	40.01	39	36	4	2.97	1
1924	70,757.74	68,237	62,206	8,551	2.97	2,879
1925	4,713.97	4,545	4,143	571	2.97	192
1926	1,125.47	1,085	989	136	2.97	46
1928	107.05	103	94	13	2.97	4
1931	30.44	29	26	4	2.97	1
1932	171.40	165	150	21	2.97	7
1936	301.09	289	263	38	2.97	13
1939	30.28	29	26	4	2.98	1
1940	95.31	91	83	12	2.98	4
1941	1,932.49	1,851	1,687	245	2.98	82
1945	827.08	791	721	106	2.98	36
1953	10,104.70	9,616	8,766	1,339	2.98	449

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KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1958	1,367.77	1,297	1,182	185	2.98	62
1963	1,712.49	1,617	1,474	238	2.98	80
1964	1,557.29	1,469	1,339	218	2.98	73
1967	5,263.26	4,949	4,512	752	2.98	252
1968	58,022.65	54,502	49,685	8,337	2.98	2,798
1969	140.02	131	119	21	2.98	7
1971	46,127.92	43,173	39,358	6,770	2.98	2,272
1972	19,995.85	18,691	17,039	2,957	2.98	992
1973	6,392.43	5,967	5,440	953	2.98	320
1974	21,293.51	19,848	18,094	3,200	2.98	1,074
1975	6,950.73	6,469	5,897	1,053	2.98	353
1976	3,124.37	2,903	2,646	478	2.98	160
1977	7,811.81	7,247	6,607	1,205	2.98	404
1978	12,644.91	11,708	10,673	1,972	2.99	660
1979	8,766.45	8,102	7,386	1,380	2.99	462
1980	14,207.71	13,106	11,948	2,260	2.99	756
1982	6,108.94	5,612	5,116	993	2.99	332
1986	10,249.97	9,325	8,501	1,749	2.99	585
1987	14,924.94	13,539	12,342	2,582	2.99	864
1988	7,533.09	6,813	6,211	1,322	2.99	442
1989	17,825.66	16,070	14,650	3,176	2.99	1,062
1990	1,629.99	1,464	1,335	295	2.99	99
1991	4,109.44	3,678	3,353	756	2.99	253
1992	14,294.74	12,745	11,619	2,676	2.99	895
1993	70,235.78	62,353	56,842	13,393	2.99	4,479
1994	26,865.97	23,741	21,643	5,223	2.99	1,747
1996	38,065.16	33,289	30,347	7,718	2.99	2,581
1997	7,470.22	6,494	5,920	1,550	2.99	518
2000	800.31	681	621	179	2.99	60
2001	10,433.75	8,799	8,021	2,412	2.99	807
2003	21,813.98	18,013	16,421	5,393	2.99	1,804
2004	10,298.48	8,398	7,656	2,643	2.99	884
2006	3,243.63	2,564	2,337	906	2.99	303
2007	9,726.56	7,540	6,874	2,853	2.99	954
2008	262,232.86	198,641	181,086	81,147	2.99	27,139
2009	2,698.73	1,988	1,812	886	2.99	296
2011	28,252.75	19,266	17,563	10,689	2.99	3,575
2012	1,224.83	790	720	505	2.99	169
2013	10,464.81	6,259	5,706	4,759	2.99	1,592

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KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
2014	1,081.11	581	530	551	2.99	184
2015	14,864.40	6,739	6,143	8,721	2.99	2,917
2016	62,219.94	20,694	18,865	43,355	2.99	14,500
2017	5,611.01	804	733	4,878	2.99	1,631
	988,014.39	802,480	731,560	256,454		85,827
KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1915	367.46	360	338	30	2.00	15
1918	239,825.22	235,101	220,640	19,186	2.00	9,593
1922	3,704.93	3,629	3,406	299	2.00	150
1925	259,229.40	253,744	238,136	21,094	2.00	10,547
1928	332.30	325	305	27	2.00	14
1939	3,391.53	3,307	3,104	288	2.00	144
1940	2,677.76	2,610	2,449	228	2.00	114
1941	2,823.26	2,751	2,582	241	2.00	120
1942	2,977.82	2,901	2,723	255	2.00	128
1954	108.56	105	99	10	2.00	5
1956	89.76	87	82	8	2.00	4
1958	815,748.69	789,221	740,675	75,074	2.00	37,537
1959	10,426.90	10,082	9,462	965	2.00	482
1960	2,972.98	2,873	2,696	277	2.00	138
1961	4,486.71	4,333	4,066	420	2.00	210
1962	1,113,584.15	1,074,854	1,008,738	104,846	2.00	52,423
1963	32,362.77	31,217	29,297	3,066	2.00	1,533
1964	871.08	840	788	83	2.00	42
1965	62,049.42	59,772	56,095	5,954	2.00	2,977
1966	772,222.66	743,357	697,632	74,591	2.00	37,296
1967	2,376.93	2,286	2,145	232	2.00	116
1968	125,702.23	120,821	113,389	12,313	2.00	6,156
1969	13,807.19	13,260	12,444	1,363	2.00	682
1970	13,180.60	12,648	11,870	1,311	2.00	656
1971	19,729.67	18,916	17,752	1,977	2.00	988
1972	36,931.88	35,377	33,201	3,731	2.00	1,866
1973	8,866.77	8,485	7,963	904	2.00	452

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1974	68,716.64	65,696	61,655	7,062	2.00	3,531
1975	14,569.26	13,915	13,059	1,510	2.00	755
1976	15,153.15	14,456	13,567	1,586	2.00	793
1977	78,100.90	74,425	69,847	8,254	2.00	4,127
1978	81,480.22	77,554	72,784	8,697	2.00	4,348
1979	18,326.13	17,421	16,349	1,977	2.00	988
1980	1,285.57	1,220	1,145	141	2.00	70
1981	4,940.86	4,684	4,396	545	2.00	272
1982	3,089.12	2,924	2,744	345	2.00	172
1983	5,007.64	4,733	4,442	566	2.00	283
1984	4,039.51	3,812	3,578	462	2.00	231
1985	43,047.72	40,552	38,058	4,990	2.00	2,495
1986	149,148.36	140,244	131,617	17,531	2.00	8,766
1987	70,942.24	66,576	62,481	8,461	2.00	4,230
1988	169,790.44	159,010	149,229	20,561	2.00	10,280
1989	236,280.70	220,788	207,207	29,074	2.00	14,537
1990	80,951.18	75,463	70,821	10,130	2.00	5,065
1991	395,839.71	368,060	345,420	50,420	2.00	25,210
1992	155,000.11	143,727	134,886	20,114	2.00	10,057
1993	223,509.51	206,641	193,930	29,579	2.00	14,790
1994	472,534.06	435,473	408,686	63,848	2.00	31,924
1995	644,369.80	591,770	555,369	89,000	2.00	44,500
1996	1,281,715.24	1,172,628	1,100,498	181,217	2.00	90,608
1997	156,512.42	142,600	133,828	22,684	2.00	11,342
1998	34,278.56	31,090	29,178	5,101	2.00	2,550
1999	129,275.55	116,663	109,487	19,789	2.00	9,894
2000	25,829.21	23,180	21,754	4,075	2.00	2,038
2001	26,563.04	23,691	22,234	4,329	2.00	2,164
2002	19,521.27	17,290	16,226	3,295	2.00	1,648
2003	83,068.12	72,999	68,509	14,559	2.00	7,280
2004	111,682.60	97,272	91,289	20,394	2.00	10,197
2005	53,536.74	46,152	43,313	10,224	2.00	5,112
2006	107,734.46	91,774	86,129	21,606	2.00	10,803
2007	781,715.33	656,641	616,250	165,465	2.00	82,732
2008	917,540.39	757,971	711,347	206,193	2.00	103,096
2009	873,235.92	706,902	663,419	209,816	2.00	104,908
2010	67,953.98	53,648	50,348	17,606	2.00	8,803
2011	2,269,896.87	1,735,813	1,629,041	640,856	2.00	320,428
2012	306,653.92	224,879	211,046	95,608	2.00	47,804

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KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
2013	213,472.93	147,789	138,698	74,775	2.00	37,388
2014	537,672.04	342,153	321,107	216,565	2.00	108,282
2015	767,795.77	426,557	400,319	367,477	2.00	183,738
2016	487,369.52	208,872	196,024	291,346	2.00	145,673
2017	322,596.10	64,519	60,550	262,046	2.00	131,023
	16,062,591.44	13,323,489	12,503,943	3,558,648		1,779,323
LAST CHANCE						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -1						
1983	318,786.46	216,054	246,780	75,195	15.59	4,823
1986	21,028.47	13,838	15,806	5,433	15.60	348
1989	15,263.58	9,704	11,084	4,332	15.61	278
1996	15,907.30	9,057	10,345	5,721	15.64	366
1999	51,719.86	27,554	31,473	20,765	15.65	1,327
2003	4,444.07	2,099	2,398	2,091	15.67	133
2004	7,878.50	3,584	4,094	3,864	15.67	247
2009	13,365.77	4,611	5,267	8,233	15.69	525
	448,394.01	286,501	327,245	125,633		8,047
LIFTON						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1913	23,223.21	20,092	17,774	5,914	14.92	396
1917	450,226.95	387,532	342,813	116,418	14.99	7,766
1918	53.50	46	41	14	15.00	1
1920	4,942.81	4,238	3,749	1,293	15.03	86
1923	1,996.02	1,704	1,507	529	15.07	35
1924	12.00	10	9	3	15.09	
1936	3,160.98	2,640	2,335	889	15.24	58
1941	1,964.34	1,623	1,436	568	15.29	37
1947	330.40	269	238	99	15.35	6
1949	2,599.95	2,107	1,864	788	15.37	51

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LIFTON						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1950	1,185.59	958	847	362	15.38	24
1951	142.18	115	102	43	15.39	3
1952	1,243.85	1,000	885	384	15.39	25
1953	4,074.12	3,265	2,888	1,267	15.40	82
1954	367.47	294	260	115	15.41	7
1955	2,296.63	1,829	1,618	725	15.42	47
1956	16,235.66	12,886	11,399	5,161	15.43	334
1957	465.78	368	326	150	15.43	10
1958	406.67	321	284	131	15.44	8
1962	7,088.97	5,506	4,871	2,360	15.47	153
1968	4,809.13	3,638	3,218	1,687	15.51	109
1971	1,464.65	1,091	965	529	15.53	34
1972	4,697.52	3,480	3,078	1,713	15.53	110
1975	5,004.05	3,640	3,220	1,884	15.55	121
1978	1,236.42	882	780	481	15.56	31
1979	188.43	133	118	75	15.57	5
1980	25,884.54	18,177	16,079	10,323	15.57	663
1981	29,399.32	20,476	18,113	11,874	15.58	762
1982	75,793.30	52,351	46,310	30,999	15.58	1,990
1984	14,153.54	9,599	8,491	5,945	15.59	381
1985	54,822.05	36,809	32,561	23,357	15.60	1,497
1986	1,974.82	1,312	1,161	854	15.60	55
1987	4,502.03	2,960	2,618	1,974	15.60	127
1990	9,975.00	6,321	5,592	4,583	15.62	293
1992	5,072.56	3,126	2,765	2,409	15.62	154
1994	210,420.75	125,552	111,064	103,565	15.63	6,626
1995	6,868.58	4,025	3,561	3,445	15.64	220
1996	65,455.34	37,638	33,295	33,470	15.64	2,140
1999	83,557.48	44,956	39,768	45,460	15.65	2,905
2000	16,004.84	8,385	7,417	8,908	15.66	569
2001	1,285.44	655	579	732	15.66	47
2003	23,592.33	11,256	9,957	14,107	15.67	900
2008	20,390.14	7,624	6,744	14,054	15.69	896
2010	7,370.01	2,362	2,089	5,428	15.69	346
2012	5,880.08	1,512	1,338	4,660	15.70	297
2014	27,859.83	5,019	4,440	23,977	15.71	1,526
2017	9,936.72	300	265	9,870	15.72	628
	1,239,615.98	860,082	760,834	503,574		32,561

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MERWIN						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -3						
1933	934,662.15	625,400	671,237	291,465	35.38	8,238
1934	181.29	121	130	57	35.46	2
1935	37.24	25	27	12	35.53	
1937	443.14	292	313	143	35.69	4
1938	824.49	540	580	270	35.76	8
1939	2,088.46	1,362	1,462	689	35.83	19
1940	2,465.40	1,601	1,718	821	35.90	23
1942	614.73	395	424	209	36.05	6
1947	226.39	142	152	81	36.38	2
1948	2,180.88	1,361	1,461	786	36.44	22
1949	24,488.50	15,195	16,309	8,914	36.51	244
1950	111.34	69	74	41	36.57	1
1954	205.41	124	133	78	36.80	2
1955	1,086.97	651	699	421	36.86	11
1957	127.80	76	82	50	36.97	1
1958	804,139.90	471,879	506,464	321,800	37.03	8,690
1959	555.44	324	348	224	37.08	6
1960	155.11	90	97	63	37.13	2
1961	1,231.16	707	759	509	37.18	14
1962	7,327.81	4,177	4,483	3,065	37.23	82
1963	1,620.58	917	984	685	37.28	18
1964	4,861.71	2,728	2,928	2,080	37.33	56
1965	428.73	239	257	185	37.38	5
1966	252.49	139	149	111	37.42	3
1968	34,344.96	18,615	19,979	15,396	37.51	410
1970	483,030.20	256,890	275,718	221,803	37.60	5,899
1971	17,365.69	9,145	9,815	8,071	37.64	214
1972	20,873.06	10,881	11,678	9,821	37.68	261
1974	14,080.17	7,183	7,709	6,793	37.76	180
1975	869.64	439	471	425	37.80	11
1976	3,369.96	1,680	1,803	1,668	37.84	44
1977	24,321.89	11,977	12,855	12,197	37.88	322
1978	8,359.20	4,066	4,364	4,246	37.91	112
1979	50,393.36	24,189	25,962	25,943	37.95	684
1980	14,543.75	6,885	7,390	7,590	37.99	200
1981	11,492.35	5,365	5,758	6,079	38.02	160
1982	41,111.66	18,916	20,302	22,043	38.05	579
1983	31,568.41	14,299	15,347	17,168	38.09	451
1984	8,372.89	3,733	4,007	4,617	38.12	121

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LIFTON						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1985	19,781.07	8,674	9,310	11,065	38.15	290
1986	46,756.02	20,147	21,624	26,535	38.18	695
1987	19,393.31	8,206	8,807	11,168	38.21	292
1988	358,075.28	148,622	159,515	209,303	38.24	5,473
1989	342,568.86	139,388	149,604	203,242	38.27	5,311
1990	143,577.43	57,189	61,381	86,504	38.30	2,259
1991	33,507.62	13,055	14,012	20,501	38.33	535
1992	5,420,852.93	2,063,039	2,214,244	3,369,235	38.36	87,832
1993	12,439,999.79	4,617,621	4,956,057	7,857,143	38.39	204,666
1994	1,538,239.98	556,136	596,896	987,491	38.42	25,703
1995	1,544,619.28	543,121	582,928	1,008,030	38.45	26,217
1996	227,674.51	77,773	83,473	151,032	38.47	3,926
1997	478,423.60	158,354	169,960	322,816	38.50	8,385
1998	37,473.50	11,993	12,872	25,726	38.53	668
1999	267,603.82	82,648	88,705	186,926	38.55	4,849
2000	198,370.49	58,937	63,257	141,065	38.58	3,656
2001	76,260.62	21,734	23,327	55,222	38.61	1,430
2002	260,275.29	70,975	76,177	191,907	38.63	4,968
2003	149,981.08	38,941	41,795	112,685	38.66	2,915
2004	782,274.60	192,597	206,713	599,030	38.68	15,487
2005	500,786.77	116,310	124,835	390,976	38.71	10,100
2006	325,407.35	70,895	76,091	259,079	38.73	6,689
2007	612,914.35	124,272	133,380	497,922	38.76	12,846
2008	537,054.92	100,499	107,865	445,302	38.78	11,483
2009	3,140,036.63	536,043	575,331	2,658,907	38.81	68,511
2010	1,117,060.34	171,895	184,494	966,079	38.83	24,880
2011	955,547.76	129,926	139,449	844,766	38.86	21,739
2012	1,504,800.34	177,236	190,226	1,359,718	38.88	34,972
2013	2,230,778.02	219,568	235,661	2,062,041	38.90	53,009
2014	50,396,748.67	3,942,981	4,231,971	47,676,680	38.93	1,224,677
2015	3,080,734.89	176,205	189,119	2,984,037	38.95	76,612
2016	137,055.67	4,793	5,144	136,023	38.98	3,490
2017	4,544,929.87	54,584	58,585	4,622,693	39.00	118,531
	96,023,978.97	16,237,174	17,427,232	81,477,466		2,100,203

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NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -2						
1950	588,031.05	446,179	373,022	226,770	19.91	11,390
1951	356,536.55	269,612	225,405	138,262	19.92	6,941
1952	967,610.64	729,000	609,470	377,493	19.94	18,931
1953	1,178,966.89	885,038	739,923	462,623	19.95	23,189
1954	20.69	15	13	9	19.97	
1955	600,761.75	447,505	374,130	238,647	19.98	11,944
1956	638,115.67	473,358	395,744	255,134	20.00	12,757
1957	31,879.06	23,552	19,690	12,826	20.01	641
1958	39,012.60	28,702	23,996	15,797	20.02	789
1959	1,235.28	905	757	503	20.04	25
1960	42,818.92	31,219	26,100	17,575	20.05	877
1961	15,109.28	10,966	9,168	6,243	20.06	311
1963	9,249.51	6,647	5,557	3,877	20.09	193
1964	15,225.00	10,885	9,100	6,429	20.10	320
1965	154.39	110	92	66	20.11	3
1966	4,337.92	3,068	2,565	1,860	20.12	92
1967	19,261.62	13,548	11,327	8,320	20.13	413
1970	625.27	432	361	277	20.16	14
1971	13,216.37	9,070	7,583	5,898	20.17	292
1972	60,487.50	41,233	34,472	27,225	20.18	1,349
1973	25,248.97	17,091	14,289	11,465	20.19	568
1974	13,436.11	9,028	7,548	6,157	20.20	305
1975	12,749.33	8,502	7,108	5,896	20.21	292
1976	28,421.12	18,806	15,722	13,267	20.22	656
1977	134,076.25	87,990	73,563	63,195	20.23	3,124
1978	38,629.58	25,135	21,014	18,388	20.24	908
1979	165,292.07	106,591	89,114	79,484	20.25	3,925
1980	105,084.56	67,154	56,143	51,043	20.25	2,521
1981	22,685.09	14,357	12,003	11,136	20.26	550
1982	39,943.88	25,024	20,921	19,822	20.27	978
1983	140,249.96	86,929	72,676	70,379	20.28	3,470
1984	2,500.48	1,532	1,281	1,270	20.29	63
1985	12,155.91	7,366	6,158	6,241	20.29	308
1986	17,593.73	10,529	8,803	9,143	20.30	450
1987	2,172.51	1,283	1,073	1,143	20.31	56
1988	110,102.21	64,150	53,632	58,673	20.32	2,887
1990	577,822.84	326,899	273,299	316,080	20.33	15,547
1991	167,570.97	93,269	77,976	92,946	20.34	4,570
1992	675,894.06	369,987	309,322	380,090	20.34	18,687

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NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -2						
1993	344,037.59	184,881	154,567	196,351	20.35	9,649
1994	1,507,315.95	794,453	664,191	873,271	20.36	42,892
1995	941,506.02	485,988	406,303	554,033	20.37	27,198
1996	787,582.43	397,787	332,564	470,770	20.37	23,111
1997	498,280.08	245,752	205,457	302,788	20.38	14,857
1998	61,060.26	29,348	24,536	37,745	20.39	1,851
1999	179,525.06	83,973	70,204	112,911	20.39	5,538
2000	1,421.20	645	539	910	20.40	45
2001	10,475.94	4,602	3,847	6,838	20.41	335
2002	1,025,262.74	435,060	363,726	682,042	20.41	33,417
2003	79,664.39	32,498	27,169	54,088	20.42	2,649
2004	1,042,756.95	407,523	340,704	722,908	20.43	35,385
2005	1,648,259.32	614,538	513,776	1,167,449	20.43	57,144
2006	856,906.81	302,900	253,235	620,810	20.44	30,372
2007	731,572.43	243,576	203,638	542,566	20.45	26,531
2008	975,090.85	303,719	253,920	740,673	20.45	36,219
2009	3,747,773.47	1,079,386	902,405	2,920,324	20.46	142,733
2010	762,300.36	200,731	167,818	609,728	20.46	29,801
2011	872,411.36	206,100	172,307	717,553	20.47	35,054
2012	4,999,027.32	1,037,240	867,170	4,231,838	20.48	206,633
2013	1,170,399.16	206,755	172,855	1,020,953	20.48	49,851
2014	1,353,573.13	193,511	161,782	1,218,862	20.49	59,486
2015	1,802,931.01	191,292	159,927	1,679,063	20.50	81,906
2016	422,279.55	28,268	23,633	407,092	20.50	19,858
2017	1,877,501.60	43,797	36,616	1,878,436	20.51	91,586
	34,573,200.57	12,526,989	10,473,010	24,791,655		1,214,437
PARIS						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1910	7,573.56	7,102	7,649			
1923	297.85	277	301			
1950	324.00	294	327			
1951	25.26	23	26			
1954	90.18	81	91			
1956	372.06	334	376			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PARIS						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1960	424.99	379	429			
1968	541.73	475	547			
1974	2,112.30	1,822	2,133			
1979	211.97	180	214			
1986	4,544.93	3,725	4,590			
1995	1,054.57	806	1,065			
1996	16,612.83	12,563	16,779			
2008	10,764.57	6,215	8,834	2,038	6.94	294
2009	42,663.70	23,468	33,358	9,732	6.94	1,402
2010	5,963.01	3,094	4,398	1,625	6.94	234
2011	16,260.32	7,853	11,163	5,260	6.94	758
	109,837.83	68,691	92,281	18,655		2,688
PIONEER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1897	42,694.66	38,152	36,023	7,098	12.10	587
1915	231.89	204	193	42	12.31	3
1918	368.02	323	305	67	12.35	5
1920	10,104.70	8,841	8,348	1,858	12.36	150
1922	95.00	83	78	18	12.38	1
1923	1,623.48	1,415	1,336	304	12.39	25
1924	649.85	566	534	122	12.40	10
1925	1,039.66	904	854	196	12.41	16
1929	3,554.58	3,075	2,903	687	12.45	55
1945	934.79	787	743	201	12.56	16
1946	208.51	175	165	45	12.57	4
1949	664.77	555	524	147	12.59	12
1951	1,791.73	1,489	1,406	404	12.60	32
1956	737.17	605	571	173	12.63	14
1957	725.52	593	560	173	12.63	14
1958	1,401.89	1,143	1,079	337	12.64	27
1960	1,559.84	1,265	1,194	381	12.64	30
1961	1,690.33	1,366	1,290	417	12.65	33
1964	2,978.88	2,383	2,250	759	12.66	60
1965	355.30	283	267	92	12.67	7

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PIONEER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1966	5,737.76	4,555	4,301	1,494	12.67	118
1968	23,954.17	18,864	17,811	6,382	12.68	503
1969	287.31	225	212	78	12.68	6
1977	3,593.07	2,706	2,555	1,074	12.71	85
1978	2,794.75	2,092	1,975	847	12.71	67
1979	5,390.74	4,010	3,786	1,658	12.72	130
1983	898.89	650	614	294	12.73	23
1985	18,971.95	13,490	12,737	6,424	12.73	505
1986	87,802.95	61,864	58,412	30,269	12.74	2,376
1987	13,062.96	9,118	8,609	4,584	12.74	360
1989	17,215.24	11,769	11,112	6,275	12.75	492
1993	1,275.49	830	784	505	12.76	40
1996	24,635.24	15,295	14,442	10,440	12.76	818
1999	16,349.83	9,567	9,033	7,480	12.77	586
2002	32,382.61	17,551	16,572	16,135	12.78	1,263
2003	3,490.55	1,834	1,732	1,794	12.78	140
2007	22,382.23	9,969	9,413	13,193	12.79	1,032
2008	72,588.70	30,542	28,838	44,477	12.80	3,475
2009	1,881.79	742	701	1,200	12.80	94
2010	2,667.77	973	919	1,776	12.80	139
2011	75,320.65	25,039	23,642	52,432	12.80	4,096
2012	2,229.95	661	624	1,628	12.80	127
2017	26,568.40	968	914	25,920	12.82	2,022
	534,893.57	307,521	290,362	249,881		19,598
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -2						
1911	77,565.39	64,328	57,875	21,242	19.07	1,114
1922	1,611.41	1,312	1,180	463	19.36	24
1928	300,231.25	241,635	217,395	88,841	19.50	4,556
1929	686.61	551	496	205	19.52	11
1931	502.21	402	362	151	19.56	8
1938	2,143.83	1,686	1,517	670	19.70	34
1944	13,175.90	10,192	9,170	4,270	19.81	216
1946	827.38	636	572	272	19.85	14

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PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -2						
1949	120.11	91	82	41	19.89	2
1950	65.01	49	44	22	19.91	1
1952	20,740.39	15,626	14,058	7,097	19.94	356
1953	51.60	39	35	18	19.95	1
1954	468.39	350	315	163	19.97	8
1956	399.96	297	267	141	20.00	7
1959	2,368.20	1,734	1,560	856	20.04	43
1960	1,879.82	1,371	1,233	684	20.05	34
1962	1,351.12	976	878	500	20.07	25
1964	22,629.63	16,179	14,556	8,526	20.10	424
1965	976.88	695	625	371	20.11	18
1970	6,358.58	4,392	3,951	2,534	20.16	126
1973	2,111.18	1,429	1,286	868	20.19	43
1974	824.82	554	498	343	20.20	17
1975	228.00	152	137	96	20.21	5
1976	4,758.25	3,148	2,832	2,021	20.22	100
1979	936.11	604	543	411	20.25	20
1982	30,246.93	18,949	17,048	13,804	20.27	681
1983	9,806.98	6,078	5,468	4,535	20.28	224
1984	983.92	603	543	461	20.29	23
1986	83,181.52	49,781	44,787	40,058	20.30	1,973
1987	21,011.71	12,412	11,167	10,265	20.31	505
1988	238,899.75	139,194	125,231	118,447	20.32	5,829
1989	24,434.03	14,036	12,628	12,295	20.32	605
1990	16,198.53	9,164	8,245	8,278	20.33	407
1991	73,484.83	40,901	36,798	38,157	20.34	1,876
1992	238,510.14	130,561	117,464	125,817	20.34	6,186
1993	288,834.14	155,216	139,645	154,965	20.35	7,615
1994	147,180.11	77,573	69,791	80,333	20.36	3,946
1996	158,365.04	79,986	71,962	89,570	20.37	4,397
1998	6,711.66	3,226	2,902	3,944	20.39	193
1999	240,158.69	112,335	101,066	143,896	20.39	7,057
2000	17,033.56	7,732	6,956	10,418	20.40	511
2003	57,903.31	23,621	21,251	37,810	20.42	1,852
2004	542,371.28	211,966	190,702	362,516	20.43	17,744
2005	12,156.23	4,532	4,077	8,322	20.43	407
2006	66,656.42	23,562	21,198	46,791	20.44	2,289
2007	47,568.86	15,838	14,249	34,271	20.45	1,676
2008	100,722.19	31,373	28,226	74,511	20.45	3,644

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PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -2						
2009	111,890.13	32,225	28,992	85,136	20.46	4,161
2010	225,833.48	59,467	53,502	176,849	20.46	8,644
2011	70,156.03	16,574	14,911	56,648	20.47	2,767
2012	101,188.04	20,995	18,889	84,323	20.48	4,117
2013	459,941.24	81,250	73,099	396,041	20.48	19,338
2014	45,735.31	6,538	5,882	40,768	20.49	1,990
2017	2,358,107.85	55,009	49,491	2,355,779	20.51	114,860
	6,258,283.94	1,809,125	1,627,641	4,755,809		232,724
PROSPECT #3						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -4						
1932	58,849.66	39,918	61,204			
1938	1,798.88	1,190	1,871			
1939	2,557.21	1,684	2,659			
1941	1,709.22	1,115	1,778			
1958	53.55	32	56			
1961	1,195.83	694	1,244			
1965	2,093.90	1,176	2,178			
1974	850.24	438	884			
1977	4,401.71	2,189	4,578			
1979	787.32	382	819			
1982	4,136.23	1,922	4,302			
1986	20,904.00	9,095	21,740			
1987	10,517.23	4,493	10,938			
1988	41,063.19	17,209	42,706			
1989	6,026.01	2,476	6,267			
1993	11,847.38	4,440	11,967	354	38.39	9
1994	25,557.41	9,330	25,148	1,432	38.42	37
1996	74,352.49	25,645	69,122	8,204	38.47	213
2003	2,852.45	748	2,016	950	38.66	25
2008	1,616.23	305	822	859	38.78	22
2010	45,965.46	7,142	19,250	28,554	38.83	735

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PROSPECT #3						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -4						
2011	6,010.18	825	2,224	4,027	38.86	104
2013	302,057.94	30,019	80,912	233,228	38.90	5,996
2014	16,704.45	1,320	3,558	13,815	38.93	355
	643,908.17	163,787	378,241	291,423		7,496
SANTA CLARA						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1917	9,603.39	8,970	9,699			
1920	5,275.05	4,918	5,328			
1926	8,840.93	8,209	8,929			
1961	270.90	241	274			
1983	36,403.44	30,320	34,700	2,067	6.92	299
1986	24,784.62	20,313	23,247	1,785	6.93	258
1987	24,505.00	19,966	22,850	1,900	6.93	274
1988	4,217.30	3,415	3,908	351	6.93	51
1994	6,677.99	5,157	5,902	843	6.93	122
1996	9,452.84	7,148	8,181	1,367	6.93	197
2003	10,471.65	7,080	8,103	2,474	6.94	356
2007	3,651.64	2,197	2,514	1,174	6.94	169
2008	18,881.82	10,901	12,476	6,595	6.94	950
2010	16,118.35	8,362	9,570	6,710	6.94	967
2014	954.34	319	365	599	6.95	86
	180,109.26	137,516	156,047	25,863		3,729
STAIRS						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1895	26,327.16	23,561	24,222	2,368	12.07	196
1920	70.75	62	64	8	12.36	1
1923	292.07	255	262	33	12.39	3
1942	158.17	134	138	22	12.54	2
1959	397.28	323	332	69	12.64	5

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STAIRS						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1963	789.32	634	652	145	12.66	11
1976	810.86	614	631	188	12.71	15
1979	540.81	402	413	133	12.72	10
1985	60,295.74	42,874	44,077	16,822	12.73	1,321
1986	5,765.13	4,062	4,176	1,647	12.74	129
1989	6,250.28	4,273	4,393	1,920	12.75	151
1992	19,199.55	12,666	13,021	6,370	12.75	500
1994	24,041.85	15,417	15,850	8,433	12.76	661
1996	8,110.74	5,036	5,177	3,015	12.76	236
2002	9,619.30	5,214	5,360	4,355	12.78	341
2003	3,490.55	1,834	1,885	1,640	12.78	128
2008	12,069.75	5,078	5,221	6,970	12.80	545
2011	2,791.89	928	954	1,866	12.80	146
	181,021.20	123,367	126,829	56,002		4,401
SWIFT						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -3						
1958	2,452,356.71	1,439,071	1,467,281	1,058,646	37.03	28,589
1960	3,024.57	1,750	1,784	1,331	37.13	36
1961	8,547.74	4,910	5,006	3,798	37.18	102
1962	3,327.19	1,896	1,933	1,494	37.23	40
1963	2,287.37	1,294	1,319	1,037	37.28	28
1964	2,371.31	1,330	1,356	1,086	37.33	29
1965	33,285.84	18,519	18,882	15,402	37.38	412
1966	2,879.18	1,589	1,620	1,345	37.42	36
1968	469.20	254	259	224	37.51	6
1969	3,734.67	2,005	2,044	1,802	37.56	48
1970	3,119.63	1,659	1,692	1,522	37.60	40
1971	38,155.56	20,094	20,488	18,812	37.64	500
1972	674.60	352	359	336	37.68	9
1973	6,258.26	3,228	3,291	3,155	37.72	84
1974	17,195.93	8,773	8,945	8,767	37.76	232
1975	19,380.12	9,776	9,968	9,994	37.80	264
1976	450.63	225	229	235	37.84	6
1977	6,879.01	3,387	3,453	3,632	37.88	96

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SWIFT						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -3						
1978	14,636.55	7,119	7,259	7,817	37.91	206
1979	11,212.62	5,382	5,488	6,061	37.95	160
1980	12,541.09	5,937	6,053	6,864	37.99	181
1984	8,702.84	3,880	3,956	5,008	38.12	131
1985	67,079.95	29,413	29,990	39,103	38.15	1,025
1986	52,272.00	22,523	22,965	30,876	38.18	809
1988	43,209.83	17,935	18,287	26,220	38.24	686
1989	13,917.71	5,663	5,774	8,561	38.27	224
1991	108,656.47	42,333	43,163	68,753	38.33	1,794
1992	439,693.38	167,336	170,616	282,268	38.36	7,358
1993	32,663.95	12,125	12,363	21,281	38.39	554
1994	40,974.71	14,814	15,104	27,100	38.42	705
1996	242,499.62	82,838	84,462	165,313	38.47	4,297
1998	5,058.99	1,619	1,651	3,560	38.53	92
1999	10,989.01	3,394	3,461	7,858	38.55	204
2000	86,459.84	25,688	26,192	62,862	38.58	1,629
2001	129,023.56	36,772	37,493	95,401	38.61	2,471
2002	54,423.05	14,841	15,132	40,924	38.63	1,059
2003	29,020.43	7,535	7,683	22,208	38.66	574
2004	266,026.51	65,496	66,780	207,227	38.68	5,357
2006	156,461.98	34,088	34,756	126,400	38.73	3,264
2007	18,087.31	3,667	3,739	14,891	38.76	384
2008	38,442.64	7,194	7,335	32,261	38.78	832
2009	1,438,212.28	245,520	250,333	1,231,026	38.81	31,719
2010	1,478,227.22	227,473	231,932	1,290,642	38.83	33,238
2011	25,270,288.71	3,436,009	3,503,365	22,525,032	38.86	579,646
2012	31,549,251.28	3,715,887	3,788,730	28,706,999	38.88	738,349
2013	1,123,592.18	110,592	112,760	1,044,540	38.90	26,852
2014	4,633,565.78	362,525	369,632	4,402,941	38.93	113,099
2015	1,610,174.22	92,095	93,900	1,564,579	38.95	40,169
2016	1,070,953.02	37,450	38,184	1,064,897	38.98	27,319
2017	74,309.29	892	909	75,629	39.00	1,939
	72,735,025.54	10,366,147	10,569,355	64,347,722		1,656,883

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VIVA NAUGHTON						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -1						
1986	364,018.89	262,637	213,594	154,065	11.78	13,079
1988	3,959.86	2,806	2,282	1,717	11.78	146
1996	17,470.33	11,179	9,092	8,554	11.80	725
2003	3,490.52	1,905	1,549	1,976	11.82	167
2009	14,285.33	5,911	4,807	9,621	11.83	813
	403,224.93	284,438	231,324	175,933		14,930
WALLOWA FALLS						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2057						
NET SALVAGE PERCENT.. -4						
1925	7,819.04	5,484	8,132			
1931	204.75	141	213			
1936	149.70	101	156			
1955	38.94	24	40			
1973	1,755.38	925	1,826			
1974	1,514.34	790	1,575			
1979	1,798.79	883	1,871			
1980	695.98	337	724			
1988	10,126.51	4,309	10,532			
1990	4,756.58	1,943	4,947			
1993	6,909.64	2,632	7,186			
1994	51,895.57	19,257	53,971			
1996	19,439.38	6,817	20,217			
1997	54,425.22	18,499	56,602			
2003	3,772.48	1,007	3,923			
2009	939.40	165	977			
2013	2,205.24	224	2,294			
	168,446.94	63,538	175,185			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEBER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -5						
1911	49,714.82	36,058	52,201			
1922	3,814.65	2,671	4,005			
1923	1,548.66	1,080	1,626			
1924	24.62	17	26			
1927	500.05	344	525			
1937	235.30	155	247			
1939	175.13	115	184			
1940	53.06	35	56			
1941	376.76	244	396			
1949	3,993.94	2,480	4,194			
1951	2,118.02	1,300	2,224			
1954	2,167.21	1,305	2,276			
1956	1,787.60	1,063	1,877			
1958	205.96	121	216			
1960	406.22	235	427			
1962	663.30	377	696			
1966	2,653.83	1,460	2,787			
1967	1,013.18	552	1,064			
1977	402.45	197	382	41	39.54	1
1978	2,007.63	970	1,881	227	39.58	6
1982	7,964.86	3,636	7,052	1,312	39.74	33
1983	6,288.16	2,826	5,481	1,122	39.78	28
1984	3,787.49	1,675	3,248	728	39.81	18
1985	109,450.28	47,564	92,244	22,679	39.85	569
1986	790.00	337	654	176	39.88	4
1989	9,087.75	3,659	7,096	2,446	39.98	61
1992	148,291.09	55,775	108,168	47,538	40.08	1,186
1994	3,659.26	1,307	2,535	1,307	40.14	33
2001	661.21	185	359	335	40.35	8
2003	3,490.55	891	1,728	1,937	40.41	48
2011	932.95	124	240	739	40.63	18
2017	21,230.90	243	471	21,821	40.79	535
	389,496.89	169,001	306,563	102,409		2,548

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YALE						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -4						
1953	2,255,856.19	1,380,815	1,530,048	816,042	36.75	22,205
1954	1,161.38	707	783	424	36.80	12
1956	7,790.37	4,679	5,185	2,917	36.92	79
1959	25,630.53	15,081	16,711	9,945	37.08	268
1960	10,637.09	6,214	6,886	4,177	37.13	112
1961	5,888.54	3,415	3,784	2,340	37.18	63
1962	5,969.36	3,435	3,806	2,402	37.23	65
1963	1,194.75	682	756	487	37.28	13
1964	50,363.75	28,530	31,613	20,765	37.33	556
1965	24,675.64	13,862	15,360	10,303	37.38	276
1966	6,509.65	3,627	4,019	2,751	37.42	74
1968	75,220.35	41,165	45,614	32,615	37.51	870
1970	20,149.88	10,820	11,989	8,966	37.60	238
1971	28,250.71	15,022	16,646	12,735	37.64	338
1972	40,397.69	21,263	23,561	18,453	37.68	490
1973	47,946.46	24,972	27,671	22,193	37.72	588
1974	53,388.86	27,502	30,474	25,050	37.76	663
1975	19,154.30	9,756	10,810	9,110	37.80	241
1977	39,064.24	19,423	21,522	19,105	37.88	504
1978	32,133.93	15,782	17,488	15,932	37.91	420
1979	6,187.69	2,999	3,323	3,112	37.95	82
1981	2,831.51	1,335	1,479	1,465	38.02	39
1982	44,050.26	20,465	22,677	23,135	38.05	608
1984	2,367.61	1,066	1,181	1,281	38.12	34
1985	6,535.31	2,893	3,206	3,591	38.15	94
1986	1,937.75	843	934	1,081	38.18	28
1988	57,715.70	24,188	26,802	33,222	38.24	869
1989	58,967.08	24,226	26,844	34,482	38.27	901
1990	197,992.28	79,628	88,234	117,678	38.30	3,073
1992	106,230.99	40,821	45,233	65,247	38.36	1,701
1993	66,334.22	24,862	27,549	41,439	38.39	1,079
1994	792,261.16	289,215	320,472	503,479	38.42	13,105
1995	365,681.20	129,830	143,862	236,447	38.45	6,149
1996	132,105.75	45,565	50,489	86,900	38.47	2,259
1997	139,270.59	46,545	51,575	93,266	38.50	2,422
1998	23,485.02	7,589	8,409	16,015	38.53	416
1999	43,956.04	13,707	15,188	30,526	38.55	792
2000	62,083.32	18,624	20,637	43,930	38.58	1,139
2001	419,294.77	120,660	133,700	302,366	38.61	7,831

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YALE						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -4						
2002	160,009.27	44,057	48,819	117,591	38.63	3,044
2003	11,884.91	3,116	3,453	8,908	38.66	230
2004	98,176.43	24,406	27,044	75,060	38.68	1,941
2005	10,455.82	2,452	2,717	8,157	38.71	211
2006	491,240.55	108,063	119,742	391,148	38.73	10,099
2007	49,526.97	10,139	11,235	40,273	38.76	1,039
2008	84,045.14	15,880	17,596	69,811	38.78	1,800
2009	118,964.85	20,506	22,722	101,001	38.81	2,602
2010	542,702.58	84,323	93,436	470,974	38.83	12,129
2011	505,061.90	69,340	76,834	448,430	38.86	11,540
2012	31,398.12	3,734	4,138	28,516	38.88	733
2013	605,335.48	60,160	66,662	562,887	38.90	14,470
2014	1,166,360.03	92,141	102,099	1,110,915	38.93	28,536
2015	7,007,528.53	404,693	448,431	6,839,399	38.95	175,594
2016	89,741.92	3,169	3,511	89,820	38.98	2,304
2017	1,361,649.57	16,512	18,297	1,397,819	39.00	35,842
	17,614,753.99	3,504,504	3,883,258	14,436,086		372,810
	262,376,387.28	67,001,118	66,672,432	202,767,631		7,992,141

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.4 3.05

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTON/ST. ANTHONY						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -1						
1917	116,609.03	105,905	60,066	57,709	9.58	6,024
1956	2,886.96	2,485	1,409	1,506	9.80	154
1962	1,173.20	995	564	621	9.82	63
1980	1,938.52	1,533	869	1,088	9.87	110
1982	9,200.12	7,192	4,079	5,213	9.87	528
1985	4,964.98	3,804	2,158	2,857	9.88	289
1989	9,313.40	6,910	3,919	5,487	9.88	555
1992	233,800.94	168,327	95,471	140,668	9.89	14,223
1995	9,241.61	6,415	3,638	5,696	9.89	576
2011	10,654,178.03	4,207,872	2,386,591	8,374,129	9.92	844,166
2012	16,918,839.14	6,023,188	3,416,189	13,671,839	9.92	1,378,210
2013	104,124.86	32,415	18,385	86,781	9.92	8,748
2014	41,875.88	10,890	6,177	36,118	9.92	3,641
2017	63,591.42	3,020	1,713	62,514	9.93	6,295
	28,171,738.09	10,580,951	6,001,228	22,452,227		2,263,582
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1908	11,927.12	10,444	9,229	2,937	14.69	200
1913	1,188,883.43	1,034,909	914,523	298,138	14.81	20,131
1915	1,331,135.83	1,155,928	1,021,464	336,294	14.85	22,646
1917	85,339.07	73,908	65,311	21,735	14.90	1,459
1919	100.23	87	77	25	14.94	2
1922	660,445.09	568,045	501,967	171,687	15.00	11,446
1923	192.02	165	146	50	15.02	3
1924	1,566,818.61	1,343,761	1,187,448	410,707	15.03	27,326
1929	1,970.90	1,677	1,482	528	15.12	35
1939	233.84	195	172	66	15.27	4
1941	938.81	780	689	268	15.30	18
1942	317.01	263	232	91	15.31	6
1944	918.11	758	670	267	15.34	17
1949	2,567.68	2,093	1,850	770	15.40	50
1950	819,750.69	666,475	588,947	247,199	15.41	16,041
1952	501,418.29	405,332	358,182	153,265	15.43	9,933
1953	874.23	705	623	269	15.44	17

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BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1955	4,615.05	3,697	3,267	1,440	15.46	93
1960	4,085.14	3,216	2,842	1,325	15.50	85
1962	855.12	668	590	282	15.52	18
1963	177,874.91	138,402	122,302	59,130	15.53	3,807
1966	28,657.93	22,013	19,452	9,779	15.55	629
1968	165,374.97	125,824	111,188	57,495	15.57	3,693
1972	84,687.01	63,091	55,752	30,629	15.60	1,963
1974	1,914,228.05	1,409,519	1,245,556	706,956	15.61	45,289
1978	62,394.88	44,742	39,537	24,105	15.63	1,542
1981	4,548.86	3,187	2,816	1,824	15.65	117
1984	1,410,291.27	961,736	849,862	588,635	15.67	37,564
1985	17,979.54	12,143	10,730	7,609	15.67	486
1987	36,846.06	24,364	21,530	16,053	15.68	1,024
1988	387,569.18	253,286	223,822	171,498	15.69	10,930
1989	7,926.69	5,119	4,524	3,562	15.69	227
1990	22,925.46	14,609	12,910	10,474	15.70	667
1991	3,041,341.93	1,912,239	1,689,797	1,412,371	15.70	89,960
1992	2,640,375.38	1,635,705	1,445,431	1,247,752	15.71	79,424
1994	56,242.49	33,735	29,811	27,557	15.72	1,753
1995	47,420.98	27,946	24,695	23,674	15.72	1,506
1996	53,101.66	30,714	27,141	27,023	15.72	1,719
1999	166,457.88	90,013	79,542	90,245	15.74	5,733
2003	32,618.13	15,651	13,830	19,440	15.75	1,234
2004	10,317.89	4,763	4,209	6,315	15.76	401
2005	322,241.04	142,620	126,030	202,656	15.76	12,859
2006	10,234.07	4,317	3,815	6,624	15.77	420
2007	568,087.76	227,179	200,752	378,697	15.77	24,014
2008	1,539,410.29	578,916	511,573	1,058,625	15.77	67,129
2009	574,020.78	200,856	177,491	408,010	15.78	25,856
2010	2,321,382.07	747,518	660,563	1,707,247	15.78	108,191
2011	3,125,272.90	911,609	805,566	2,382,212	15.78	150,964
2012	178,726.47	46,135	40,768	141,533	15.79	8,963
2013	374,054.72	82,851	73,213	308,322	15.79	19,526
2014	550,400.60	99,948	88,322	473,087	15.79	29,961
2015	1,679,906.05	229,215	202,552	1,510,953	15.80	95,630
2016	455,501.73	39,548	34,948	429,664	15.80	27,194
2017	2,820,341.52	86,533	76,467	2,800,281	15.80	177,233
	31,072,147.42	15,499,152	13,696,211	17,997,380		1,147,138

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEND						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1913	49,607.58	43,938	50,104			
1927	2,384.92	2,079	2,409			
1928	2,181.04	1,898	2,203			
1929	88.68	77	90			
1956	726.49	599	734			
1968	1,906.62	1,509	1,926			
1979	9,463.18	7,071	9,558			
2007	37,993.48	16,990	38,373			
2008	34,646.80	14,646	34,993			
2009	233,378.37	92,435	235,712			
2014	233,705.67	49,555	163,804	72,239	12.87	5,613
2016	412,137.83	42,671	141,049	275,211	12.87	21,384
2017	207,308.71	7,680	25,386	183,996	12.87	14,297
	1,225,529.37	281,148	706,339	531,445		41,294
BIG FORK						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2053						
NET SALVAGE PERCENT.. -4						
1910	172,208.86	132,328	179,097			
1919	175.01	131	182			
1924	134.93	100	140			
1925	6,066.81	4,463	6,309			
1926	17,987.72	13,190	18,707			
1929	17,461.61	12,676	18,160			
1930	74.97	54	78			
1931	50,128.82	36,136	52,134			
1935	14,927.72	10,603	15,525			
1936	1,557.29	1,102	1,620			
1940	294.45	205	306			
1941	9,135.21	6,333	9,501			
1942	304.83	210	317			
1945	2,208.58	1,504	2,297			
1952	7,043.71	4,629	7,325			
1954	3,276.99	2,129	3,376	32	32.92	1
1955	28,324.57	18,299	29,019	439	32.97	13
1957	1,715.57	1,095	1,736	48	33.08	1

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BIG FORK						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2053						
NET SALVAGE PERCENT.. -4						
1958	1,472.18	934	1,481	50	33.13	2
1960	488.62	306	485	23	33.23	1
1961	4,957.50	3,082	4,887	268	33.28	8
1965	235.03	142	225	19	33.46	1
1970	132.70	77	122	16	33.67	
1975	2,951.56	1,626	2,579	491	33.86	15
1981	662.89	340	539	150	34.06	4
1985	2,772.22	1,339	2,123	760	34.18	22
1989	37,374.42	16,814	26,664	12,206	34.29	356
1991	129,424.87	55,885	88,623	45,979	34.34	1,339
1992	89,139.90	37,637	59,685	33,021	34.37	961
1993	87,666.66	36,156	57,336	33,837	34.39	984
1994	106,191.53	42,716	67,739	42,700	34.42	1,241
1995	1,009,481.95	395,546	627,258	422,603	34.44	12,271
1996	34,903.52	13,290	21,075	15,224	34.47	442
1998	20,706.79	7,410	11,751	9,784	34.52	283
2001	1,705,211.17	546,178	866,130	907,289	34.58	26,237
2004	17,211.14	4,782	7,583	10,316	34.65	298
2005	667,736.33	175,334	278,045	416,401	34.67	12,010
2007	113,213.35	26,068	41,339	76,403	34.71	2,201
2008	56,473.70	12,024	19,068	39,665	34.73	1,142
2009	7,153.46	1,394	2,211	5,229	34.75	150
2011	82,963.66	12,943	20,525	65,757	34.79	1,890
2012	2,948.00	398	631	2,435	34.81	70
2014	6,464.21	585	928	5,795	34.84	166
2015	275,032.67	18,209	28,876	257,158	34.86	7,377
2017	444,997.94	6,151	9,754	453,044	34.90	12,981
	5,240,995.62	1,662,553	2,593,493	2,857,143		82,467
CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2064						
NET SALVAGE PERCENT.. -7						
1914	223,261.70	163,833	238,890			
1916	961.41	700	1,029			
1927	1,672,852.65	1,166,798	1,789,952			
1928	13,194.61	9,163	14,118			

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CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2064						
NET SALVAGE PERCENT.. -7						
1931	3,542.21	2,428	3,790			
1932	341.80	233	366			
1953	978.92	595	1,047			
1958	604.39	354	647			
1970	6,187.54	3,255	6,621			
1973	657.82	335	704			
1981	908.71	415	884	88	43.50	2
1984	69,358.74	30,184	64,301	9,913	43.66	227
1985	345,767.05	147,755	314,761	55,210	43.72	1,263
1986	378,811.34	158,921	338,548	66,780	43.77	1,526
1987	18,608.13	7,657	16,312	3,599	43.82	82
1989	78,528.94	30,987	66,011	18,015	43.92	410
1991	1,723,244.72	649,356	1,383,317	460,555	44.02	10,462
1992	6,548.16	2,408	5,130	1,877	44.06	43
1993	68,263.39	24,454	52,094	20,948	44.11	475
1994	313,519.73	109,278	232,794	102,672	44.15	2,326
1995	513,918.82	173,942	370,547	179,346	44.20	4,058
1996	46,548.41	15,275	32,540	17,267	44.24	390
1998	12,241.09	3,753	7,995	5,103	44.33	115
2001	90,385.86	24,559	52,318	44,395	44.45	999
2003	9,370.25	2,310	4,921	5,105	44.53	115
2004	24,020.79	5,601	11,932	13,770	44.57	309
2005	467,251.20	102,702	218,785	281,174	44.60	6,304
2006	40,550.77	8,339	17,764	25,625	44.64	574
2008	124,853.05	21,971	46,805	86,788	44.71	1,941
2010	915,626.15	131,792	280,755	698,965	44.78	15,609
2011	119,859.20	15,231	32,446	95,803	44.82	2,138
2012	57,859.56	6,343	13,512	48,397	44.85	1,079
2014	1,599,129.30	115,771	246,626	1,464,442	44.92	32,601
2015	210,083.57	11,078	23,599	201,190	44.95	4,476
2017	1,505,680.14	16,642	35,452	1,575,625	45.01	35,006
	10,663,520.12	3,164,418	5,927,314	5,482,653		122,530

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAGLE POINT						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -2						
1957	197,008.71	143,051	200,949			
1959	17,131.00	12,323	17,474			
1972	25,994.53	17,315	26,514			
1983	86,920.50	52,334	88,054	605	22.28	27
1986	5,482.45	3,181	5,352	240	22.31	11
1987	11,336.44	6,489	10,918	645	22.32	29
1988	52,515.21	29,629	49,852	3,714	22.33	166
1989	26,782.62	14,884	25,043	2,275	22.34	102
1990	36,153.62	19,770	33,264	3,613	22.35	162
1991	113,797.42	61,179	102,936	13,137	22.36	588
1992	8,904.65	4,702	7,911	1,171	22.37	52
1993	12,429.08	6,439	10,834	1,844	22.38	82
1994	353,924.51	179,693	302,341	58,662	22.39	2,620
1995	110,364.92	54,829	92,252	20,320	22.40	907
1996	8,274.52	4,017	6,759	1,681	22.41	75
1999	68,099.44	30,503	51,323	18,139	22.44	808
2001	31,666.82	13,289	22,359	9,941	22.46	443
2003	17,331.48	6,738	11,337	6,341	22.47	282
2010	31,666.81	7,831	13,176	19,124	22.53	849
2014	14,251.02	1,894	3,187	11,349	22.56	503
	1,230,035.75	670,090	1,081,834	172,802		7,706
GRANITE						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -2						
1896	43,969.69	38,384	41,945	2,904	15.93	182
1921	96.35	81	89	10	16.70	1
1923	1,972.94	1,663	1,817	195	16.74	12
1924	550.28	463	506	55	16.77	3
1926	210.02	176	192	22	16.81	1
1929	7,937.80	6,619	7,233	863	16.88	51
1930	13,080.92	10,887	11,897	1,445	16.90	86
1934	18,652.76	15,401	16,830	2,196	16.98	129
1941	31,789.37	25,839	28,236	4,189	17.10	245
1944	629.96	508	555	87	17.15	5
1945	2,677.06	2,154	2,354	377	17.17	22

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GRANITE						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -2						
1946	205.52	165	180	29	17.18	2
1957	4,314.58	3,342	3,652	749	17.33	43
1985	9,463.45	6,131	6,700	2,953	17.58	168
1986	18,270.35	11,703	12,789	5,847	17.59	332
1989	14,984.03	9,246	10,104	5,180	17.61	294
1991	13,344.73	8,003	8,746	4,866	17.62	276
1992	46,246.55	27,295	29,827	17,344	17.63	984
1993	11,306.59	6,565	7,174	4,359	17.63	247
1994	148,424.68	84,645	92,498	58,895	17.64	3,339
2000	3,091,625.06	1,535,513	1,677,976	1,475,482	17.67	83,502
2004	57,267.00	24,732	27,027	31,386	17.69	1,774
2008	42,526.34	14,808	16,182	27,195	17.71	1,536
2010	188,071.26	55,752	60,925	130,908	17.72	7,388
2017	16,867.59	462	505	16,700	17.75	941
	3,784,484.88	1,890,537	2,065,939	1,794,236		101,563
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1902	47,219.50	45,825	41,775	5,444	2.95	1,845
1906	3,321.08	3,221	2,936	385	2.95	131
1908	106,337.79	103,069	93,960	12,378	2.96	4,182
1924	261,158.84	252,102	229,822	31,337	2.97	10,551
1926	1,531.80	1,478	1,347	184	2.97	62
1927	399.72	385	351	49	2.97	16
1932	55.99	54	49	7	2.97	2
1941	2,254.17	2,162	1,971	283	2.98	95
1942	8,412.82	8,065	7,352	1,061	2.98	356
1944	10,294.00	9,858	8,987	1,307	2.98	439
1949	5,032.03	4,806	4,381	651	2.98	218
1950	9,103.56	8,689	7,921	1,182	2.98	397
1954	4,692.79	4,468	4,073	620	2.98	208
1956	273,966.71	260,457	237,439	36,528	2.98	12,258
1963	8,578.87	8,109	7,392	1,187	2.98	398
1964	6,742.33	6,367	5,804	938	2.98	315
1965	8,436.49	7,959	7,256	1,181	2.98	396

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KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1966	3,974,981.44	3,745,267	3,414,276	560,705	2.99	187,527
1967	148,368.15	139,646	127,305	21,063	2.99	7,044
1968	73,415.64	69,022	62,922	10,494	2.99	3,510
1969	117,069.79	109,938	100,222	16,848	2.99	5,635
1970	1,075,672.94	1,008,917	919,753	155,920	2.99	52,147
1971	1,282,523.16	1,201,416	1,095,240	187,283	2.99	62,636
1972	27,903.91	26,105	23,798	4,106	2.99	1,373
1973	1,534,275.20	1,433,412	1,306,733	227,542	2.99	76,101
1986	22,201.14	20,220	18,433	3,768	2.99	1,260
1988	601,186.85	544,357	496,249	104,938	2.99	35,096
1989	102,494.03	92,505	84,330	18,164	2.99	6,075
1991	7,234.99	6,484	5,911	1,324	2.99	443
1992	254,968.41	227,585	207,472	47,496	2.99	15,885
1993	30,247.67	26,884	24,508	5,740	2.99	1,920
1994	469,071.30	415,001	378,325	90,746	2.99	30,350
1995	209,664.74	184,568	168,257	41,408	2.99	13,849
1996	14,625.46	12,805	11,673	2,952	2.99	987
1998	566,345.82	489,725	446,445	119,901	2.99	40,101
1999	143,003.90	122,777	111,926	31,077	2.99	10,394
2001	23,865.59	20,151	18,370	5,495	2.99	1,838
2002	81,935.67	68,504	62,450	19,486	2.99	6,517
2004	63,723.00	52,027	47,429	16,294	2.99	5,449
2006	3,445.34	2,727	2,486	959	2.99	321
2007	23,230.42	18,031	16,437	6,793	2.99	2,272
2008	117,864.90	89,398	81,497	36,368	2.99	12,163
2009	45,997.45	33,933	30,934	15,063	2.99	5,038
2016	55,273.86	18,466	16,834	38,440	2.99	12,856
2017	40,708.87	5,832	5,317	35,392	2.99	11,837
	11,868,838.13	10,912,777	9,948,352	1,920,486		642,493
KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1918	1,282,146.01	1,256,888	1,179,575	102,571	2.00	51,286
1919	11,306.14	11,081	10,399	907	2.00	454
1920	1,545.58	1,515	1,422	124	2.00	62

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KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1923	351,541.00	344,254	323,078	28,463	2.00	14,232
1924	6,773.33	6,631	6,223	550	2.00	275
1925	2,400,404.15	2,349,612	2,205,084	195,320	2.00	97,660
1926	5,689.48	5,568	5,226	464	2.00	232
1927	495.34	485	455	40	2.00	20
1928	238.63	233	219	20	2.00	10
1936	675.65	659	618	57	2.00	28
1938	16,957.53	16,541	15,524	1,434	2.00	717
1953	2,431.15	2,358	2,213	218	2.00	109
1958	7,146,437.03	6,914,035	6,488,744	657,693	2.00	328,846
1959	22,818.00	22,064	20,707	2,111	2.00	1,056
1960	15,183.88	14,674	13,771	1,412	2.00	706
1961	2,297.55	2,219	2,083	215	2.00	108
1962	4,884,832.56	4,714,938	4,424,916	459,917	2.00	229,958
1963	5,315.75	5,128	4,813	503	2.00	252
1964	9,270.17	8,936	8,386	884	2.00	442
1965	2,455,212.35	2,365,106	2,219,625	235,587	2.00	117,794
1966	38,701.38	37,255	34,963	3,738	2.00	1,869
1968	1,803.45	1,733	1,626	177	2.00	88
1972	3,345.84	3,205	3,008	338	2.00	169
1973	2,574.75	2,464	2,312	262	2.00	131
1974	95,417.88	91,223	85,612	9,806	2.00	4,903
1976	6,174.77	5,891	5,529	646	2.00	323
1984	57,546.87	54,305	50,965	6,582	2.00	3,291
1986	26,858.94	25,255	23,702	3,157	2.00	1,578
1987	72,778.50	68,300	64,099	8,680	2.00	4,340
1988	124,476.48	116,573	109,402	15,074	2.00	7,537
1989	916,951.96	856,827	804,122	112,830	2.00	56,415
1990	446,725.92	416,438	390,822	55,904	2.00	27,952
1991	216,983.14	201,755	189,345	27,638	2.00	13,819
1992	454,034.48	421,013	395,116	58,919	2.00	29,460
1993	817,914.99	756,187	709,673	108,242	2.00	54,121
1994	681,166.21	627,742	589,129	92,037	2.00	46,018
1995	94,980.96	87,228	81,862	13,118	2.00	6,559
1996	458,603.27	419,572	393,764	64,840	2.00	32,420
1998	117,100.23	106,208	99,675	17,425	2.00	8,712
1999	130,451.29	117,724	110,483	19,969	2.00	9,984
2000	3,673.92	3,297	3,094	580	2.00	290
2001	12,827.26	11,441	10,737	2,090	2.00	1,045

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KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
2002	2,122,512.07	1,879,930	1,764,293	358,219	2.00	179,110
2003	28,803.17	25,312	23,755	5,048	2.00	2,524
2004	1,807,993.49	1,574,708	1,477,846	330,148	2.00	165,074
2005	1,146,643.01	988,487	927,684	218,959	2.00	109,480
2006	316,783.05	269,852	253,253	63,530	2.00	31,765
2007	2,655,405.63	2,230,541	2,093,337	562,068	2.00	281,034
2008	638,042.70	527,081	494,660	143,383	2.00	71,692
2009	49,965.46	40,448	37,960	12,005	2.00	6,002
2010	193,520.78	152,779	143,381	50,139	2.00	25,070
2011	760,181.15	581,318	545,560	214,621	2.00	107,310
2012	596,340.76	437,315	410,415	185,926	2.00	92,963
2013	92,341.46	63,929	59,997	32,345	2.00	16,172
2014	1,188,307.92	756,192	709,678	478,630	2.00	239,315
2015	1,712,305.98	951,289	892,774	819,532	2.00	409,766
2016	261,258.84	111,968	105,081	156,178	2.00	78,089
2017	208,652.44	41,730	39,163	169,489	2.00	84,744
	37,181,721.68	33,107,440	31,070,958	6,110,764		3,055,381
LAST CHANCE						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -1						
1983	529,111.21	360,706	412,002	122,400	15.66	7,816
1986	72,321.10	47,861	54,667	18,377	15.68	1,172
1992	7,016.62	4,304	4,916	2,171	15.71	138
1999	115,306.90	61,741	70,521	45,939	15.74	2,919
2005	29,449.53	12,906	14,741	15,003	15.76	952
2008	178,635.99	66,520	75,980	104,442	15.77	6,623
2009	25,703.78	8,906	10,173	15,788	15.78	1,001
	957,545.13	562,944	643,001	324,120		20,621

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LIFTON						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1913	1,370,708.46	1,193,186	1,055,500	342,622	14.81	23,135
1917	374,712.59	324,520	287,073	95,134	14.90	6,385
1919	3,527.55	3,047	2,695	903	14.94	60
1920	605.94	523	463	155	14.96	10
1922	133.46	115	102	34	15.00	2
1925	6,747.43	5,778	5,111	1,771	15.05	118
1926	25,867.16	22,115	19,563	6,821	15.07	453
1930	31.29	27	24	8	15.14	1
1932	4,659.69	3,944	3,489	1,264	15.17	83
1937	8,378.21	7,025	6,214	2,331	15.24	153
1945	1,354.10	1,115	986	395	15.35	26
1950	5,745.89	4,672	4,133	1,728	15.41	112
1952	4,188.83	3,386	2,995	1,277	15.43	83
1965	2,698.54	2,082	1,842	911	15.55	59
1970	2,341.98	1,764	1,560	828	15.58	53
1983	8,522.14	5,867	5,190	3,503	15.66	224
1990	8,600.56	5,481	4,849	3,924	15.70	250
1992	52,575.45	32,570	28,812	24,815	15.71	1,580
1993	28,613.39	17,453	15,439	13,747	15.71	875
1994	2,014,334.40	1,208,220	1,068,799	985,822	15.72	62,711
1995	410,760.28	242,067	214,134	204,841	15.72	13,031
1996	1,895,111.23	1,096,135	969,648	963,365	15.72	61,283
1997	599,150.34	339,344	300,186	310,947	15.73	19,768
1999	109,101.18	58,997	52,189	59,094	15.74	3,754
2001	5,272.95	2,700	2,388	2,990	15.75	190
2002	622,906.95	309,194	273,515	361,850	15.75	22,975
2006	78,444.55	33,089	29,271	50,743	15.77	3,218
2009	567,396.89	198,538	175,628	403,117	15.78	25,546
2011	43,057.09	12,559	11,110	32,808	15.78	2,079
2013	14,855.84	3,290	2,910	12,243	15.79	775
2017	13,852.00	425	376	13,753	15.80	870
	8,284,256.36	5,139,228	4,546,195	3,903,747		249,862

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MERWIN						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
1933	4,844,278.71	3,367,614	3,614,434	1,472,059	35.07	41,975
1949	364,481.39	234,641	251,838	130,867	36.53	3,582
1950	167.00	107	115	61	36.61	2
1952	346.72	219	235	129	36.76	4
1953	1,041.80	655	703	391	36.83	11
1958	759,255.51	462,028	495,891	301,327	37.18	8,105
1968	1,817.19	1,021	1,096	812	37.79	21
1973	4,152.79	2,219	2,382	1,979	38.05	52
1974	2,083.95	1,101	1,182	1,006	38.10	26
1978	9,722.01	4,897	5,256	4,952	38.29	129
1988	2,544.86	1,093	1,173	1,499	38.69	39
1990	939,836.07	387,399	415,792	571,036	38.76	14,733
1992	180,113.98	70,924	76,122	112,997	38.83	2,910
1993	110,587.71	42,464	45,576	70,541	38.87	1,815
1994	105,397.79	39,429	42,319	68,349	38.90	1,757
1995	181,601.60	66,088	70,932	119,750	38.93	3,076
1996	259,583.10	91,720	98,442	174,120	38.96	4,469
1997	27,452.92	9,396	10,085	18,741	39.00	481
1998	112,497.22	37,225	39,953	78,169	39.03	2,003
1999	290,557.70	92,783	99,583	205,502	39.06	5,261
2000	465,443.42	143,008	153,489	335,226	39.09	8,576
2001	6,537.44	1,926	2,067	4,797	39.12	123
2002	46,189.10	13,015	13,969	34,530	39.15	882
2003	100,749.62	27,055	29,038	76,749	39.17	1,959
2004	293,308.20	74,644	80,115	227,859	39.20	5,813
2005	26,068.61	6,259	6,718	20,654	39.23	526
2007	10,204.59	2,139	2,296	8,419	39.28	214
2008	250,847.18	48,490	52,044	211,346	39.31	5,376
2009	162,572.41	28,668	30,769	139,932	39.34	3,557
2010	29,163.27	4,635	4,975	25,647	39.36	652
2011	1,918,361.84	269,732	289,501	1,724,779	39.39	43,787
2012	350,946.14	42,734	45,866	322,627	39.41	8,186
2013	15,350,358.62	1,561,178	1,675,600	14,442,276	39.44	366,183
2014	1,108,327.02	89,806	96,388	1,067,355	39.46	27,049
2015	1,474,500.76	86,964	93,338	1,454,888	39.49	36,842
2016	245,992.95	8,960	9,617	248,676	39.51	6,294
2017	249,811.45	3,148	3,379	258,923	39.53	6,550
	30,286,902.64	7,325,384	7,862,278	23,938,970		613,020

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -2						
1950	5,006,921.58	3,829,631	3,201,708	1,905,352	19.95	95,506
1951	2,333,516.95	1,778,595	1,486,969	893,218	19.97	44,728
1952	4,761,236.58	3,615,635	3,022,800	1,833,661	19.99	91,729
1953	6,752,615.37	5,108,859	4,271,189	2,616,479	20.01	130,759
1954	4,153.63	3,130	2,617	1,620	20.03	81
1955	6,750,782.59	5,068,705	4,237,618	2,648,180	20.04	132,145
1956	7,263,487.53	5,431,360	4,540,811	2,867,946	20.06	142,968
1957	26,637.15	19,834	16,582	10,588	20.08	527
1958	135,273.87	100,311	83,864	54,116	20.09	2,694
1959	26,976.03	19,914	16,649	10,867	20.11	540
1960	5,149.00	3,784	3,164	2,088	20.12	104
1961	17,184.55	12,570	10,509	7,019	20.14	349
1962	21,354.93	15,544	12,995	8,787	20.16	436
1963	229.61	166	139	95	20.17	5
1964	65,551.42	47,242	39,496	27,366	20.18	1,356
1965	105,898.91	75,906	63,460	44,557	20.20	2,206
1967	76,569.07	54,274	45,375	32,725	20.23	1,618
1969	223,657.17	156,673	130,984	97,146	20.25	4,797
1970	64,944.17	45,210	37,797	28,446	20.26	1,404
1971	184,386.27	127,503	106,597	81,477	20.28	4,018
1972	1,381,645.35	949,050	793,440	615,839	20.29	30,352
1973	92,785.20	63,289	52,912	41,729	20.30	2,056
1975	15,721.22	10,567	8,834	7,201	20.32	354
1976	131,115.12	87,435	73,099	60,639	20.33	2,983
1977	109,751.58	72,593	60,690	51,256	20.34	2,520
1979	1,098,326.26	713,727	596,701	523,592	20.37	25,704
1980	275,867.51	177,610	148,488	132,897	20.38	6,521
1981	1,384,321.94	882,576	737,865	674,143	20.39	33,062
1982	2,652,204.62	1,673,900	1,399,440	1,305,809	20.40	64,010
1983	1,530,586.92	956,062	799,302	761,897	20.40	37,348
1984	238,579.77	147,357	123,196	120,156	20.41	5,887
1986	1,617,786.73	975,482	815,538	834,605	20.43	40,852
1987	1,060,316.82	631,112	527,632	553,891	20.44	27,098
1988	1,133,852.09	665,640	556,499	600,030	20.45	29,341
1989	328,548.59	190,100	158,930	176,189	20.46	8,611
1990	1,532,096.72	873,024	729,879	832,859	20.47	40,687
1991	300,958.05	168,742	141,074	165,903	20.48	8,101
1992	936,747.18	516,534	431,841	523,641	20.48	25,568
1993	10,614.44	5,747	4,805	6,022	20.49	294

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERWIN						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
1994	369,420.58	196,159	163,996	212,813	20.50	10,381
1995	128,348.29	66,741	55,798	75,117	20.51	3,662
1996	408,314.74	207,782	173,713	242,768	20.51	11,837
1997	152,269.43	75,659	63,254	92,061	20.52	4,486
1998	11,321.43	5,481	4,582	6,966	20.53	339
1999	125,726.11	59,214	49,505	78,736	20.54	3,833
2000	173,714.20	79,432	66,408	110,780	20.54	5,393
2001	1,199,972.39	531,253	444,146	779,825	20.55	37,948
2002	373,013.53	159,312	133,191	247,283	20.56	12,027
2003	934,874.73	384,032	321,064	632,508	20.57	30,749
2004	2,465,118.98	970,491	811,365	1,703,056	20.57	82,793
2005	1,189,313.99	446,579	373,356	839,744	20.58	40,804
2006	4,402,038.61	1,567,217	1,310,249	3,179,830	20.59	154,436
2007	4,313,062.79	1,446,850	1,209,618	3,189,706	20.59	154,915
2008	11,352,282.17	3,558,675	2,975,179	8,604,148	20.60	417,677
2009	13,059,102.86	3,784,693	3,164,139	10,156,146	20.61	492,778
2010	8,763,955.91	2,321,519	1,940,873	6,998,362	20.61	339,561
2011	17,480,626.82	4,157,477	3,475,799	14,354,440	20.62	696,142
2012	69,684,352.21	14,577,395	12,187,223	58,890,816	20.62	2,856,005
2013	6,686,760.77	1,187,721	992,977	5,827,519	20.63	282,478
2014	4,018,074.45	576,732	482,169	3,616,267	20.64	175,207
2015	693,254.98	74,205	62,038	645,082	20.64	31,254
2016	1,574,952.73	105,399	88,117	1,518,334	20.65	73,527
2017	292,640.10	6,919	5,785	292,708	20.65	14,175
	199,510,865.29	71,822,330	60,046,033	143,455,050		6,981,726
PARIS						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1910	23,776.30	22,347	24,014			
1916	19,028.74	17,828	19,219			
1922	142.16	133	144			
1924	304.26	284	307			
1925	21.56	20	22			
1926	528.70	492	534			
1936	2,451.08	2,263	2,476			

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PARIS						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1937	1,800.60	1,661	1,819			
1944	2,124.89	1,945	2,146			
1945	432.20	395	437			
1946	3,621.07	3,308	3,657			
1948	244.24	223	247			
1951	1,224.62	1,111	1,237			
1983	560.26	468	566			
1987	31,011.25	25,335	31,321			
1994	8,793.80	6,806	8,882			
2014	6,142.61	2,060	6,204			
2017	10,102.00	684	10,203			
	112,310.34	87,363	113,433			
PIONEER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1897	463,756.63	416,473	393,235	75,159	11.95	6,289
1933	174.72	151	143	34	12.47	3
1936	4,747.98	4,083	3,855	940	12.50	75
1983	178,474.66	129,607	122,375	57,884	12.78	4,529
1984	138,171.11	99,546	93,992	45,561	12.78	3,565
1986	250,534.98	177,353	167,457	85,583	12.79	6,691
1987	161,049.95	112,937	106,635	56,025	12.79	4,380
1988	102,549.22	71,184	67,212	36,363	12.80	2,841
1989	953,681.90	655,066	618,515	344,703	12.80	26,930
1990	916,460.51	622,455	587,724	337,901	12.80	26,399
1991	828,883.83	556,142	525,111	312,062	12.81	24,361
1992	955,516.42	633,010	597,690	367,382	12.81	28,679
1993	835,007.91	545,821	515,366	327,992	12.81	25,604
1994	797,421.04	513,480	484,829	320,566	12.82	25,005
1995	940,803.78	596,505	563,222	386,990	12.82	30,186
2002	42,527.49	23,143	21,852	21,101	12.84	1,643
2003	56,915.78	30,036	28,360	29,125	12.84	2,268
2008	51,496.57	21,769	20,554	31,457	12.85	2,448
2009	204,723.31	81,085	76,561	130,210	12.85	10,133
2010	100,545.30	36,804	34,750	66,800	12.86	5,194

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PIONEER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
2011	48,661.52	16,246	15,340	33,809	12.86	2,629
2012	39,425.15	11,745	11,090	28,730	12.86	2,234
2014	71,270.77	15,112	14,269	57,715	12.87	4,484
2015	42,013.93	6,786	6,407	36,027	12.87	2,799
2017	20,490.46	759	717	19,979	12.87	1,552
	8,205,304.92	5,377,298	5,077,261	3,210,097		250,921
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -2						
1911	86,238.00	72,154	64,916	23,047	18.84	1,223
1928	875,748.84	710,761	639,460	253,803	19.42	13,069
1929	1,520.00	1,231	1,108	443	19.45	23
1932	8,170.62	6,573	5,914	2,420	19.54	124
1944	18,480.79	14,410	12,964	5,886	19.83	297
1953	56,073.00	42,423	38,167	19,027	20.01	951
1954	810.79	611	550	277	20.03	14
1955	819.17	615	553	282	20.04	14
1958	2,716.35	2,014	1,812	959	20.09	48
1964	6,398.48	4,611	4,148	2,378	20.18	118
1965	207,634.10	148,827	133,897	77,889	20.20	3,856
1966	49,539.86	35,318	31,775	18,756	20.21	928
1968	16,732.75	11,792	10,609	6,458	20.24	319
1979	13,111.51	8,520	7,665	5,708	20.37	280
1986	33,446.40	20,167	18,144	15,971	20.43	782
1987	87,040.93	51,808	46,611	42,171	20.44	2,063
1988	98,921.45	58,073	52,247	48,653	20.45	2,379
1989	76,229.09	44,107	39,682	38,071	20.46	1,861
1990	371,178.13	211,506	190,289	188,313	20.47	9,199
1991	176,287.89	98,842	88,927	90,887	20.48	4,438
1992	163,160.06	89,968	80,943	85,480	20.48	4,174
1993	365,055.18	197,647	177,820	194,536	20.49	9,494
1994	471,315.46	250,265	225,159	255,582	20.50	12,467
1995	198,341.25	103,137	92,791	109,517	20.51	5,340
1996	6,537.58	3,327	2,993	3,675	20.51	179
1997	92,438.83	45,930	41,322	52,965	20.52	2,581

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PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -2						
1998	31,009.81	15,014	13,508	18,122	20.53	883
1999	26,307.80	12,390	11,147	15,687	20.54	764
2001	7,701,859.88	3,409,774	3,067,720	4,788,177	20.55	233,001
2002	81,602.17	34,852	31,356	51,878	20.56	2,523
2003	3,340,822.15	1,372,358	1,234,689	2,172,950	20.57	105,637
2004	6,502,621.72	2,560,013	2,303,203	4,329,471	20.57	210,475
2005	2,323,968.70	872,633	785,094	1,585,354	20.58	77,034
2006	2,902.49	1,033	929	2,031	20.59	99
2007	190,391.74	63,868	57,461	136,739	20.59	6,641
2008	138,077.02	43,284	38,942	101,897	20.60	4,946
2009	701,238.05	203,228	182,841	532,422	20.61	25,833
2010	1,124,669.09	297,918	268,032	879,130	20.61	42,656
2011	198,729.14	47,264	42,523	160,181	20.62	7,768
2012	5,051,358.13	1,056,703	950,699	4,201,686	20.62	203,768
2013	28,906.95	5,135	4,620	24,865	20.63	1,205
2014	37,457.52	5,376	4,837	33,370	20.64	1,617
2015	771,860.49	82,619	74,331	712,967	20.64	34,543
2016	2,372,950.64	158,803	142,873	2,277,537	20.65	110,292
2017	2,463,223.35	58,239	52,397	2,460,091	20.65	119,133
	36,573,903.35	12,535,141	11,277,669	26,027,712		1,265,039
PROSPECT #3						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
1932	606,076.49	423,097	636,380			
1939	6,307.30	4,272	6,623			
1940	5,834.48	3,934	6,126			
1952	74,834.78	47,343	78,577			
1964	4,022.35	2,339	4,223			
1965	6,630.22	3,824	6,962			
1987	2,983.19	1,307	3,132			
1989	123,810.93	52,121	130,001			
1990	486,202.27	200,412	510,512			
1993	7,634.30	2,931	7,704	312	38.87	8
1994	559,648.32	209,361	550,305	37,326	38.90	960
1995	53,483.60	19,464	51,161	4,997	38.93	128

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PROSPECT #3						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
1996	2,088,606.87	737,979	1,939,776	253,261	38.96	6,501
1998	146.80	49	129	25	39.03	1
2006	100,873.70	22,701	59,670	46,248	39.26	1,178
2008	27,810.15	5,376	14,131	15,070	39.31	383
2010	3,162.20	503	1,322	1,998	39.36	51
2014	64,279.16	5,208	13,689	53,804	39.46	1,364
2015	111,902.71	6,600	17,348	100,150	39.49	2,536
2017	213,680.94	2,692	7,076	217,289	39.53	5,497
	4,547,930.76	1,751,513	4,044,847	730,480		18,607
SANTA CLARA						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1917	42,183.04	39,494	42,605			
1920	35,818.92	33,474	36,177			
1926	152,784.51	142,203	154,312			
1959	3,400.11	3,047	3,434			
1960	9,082.97	8,125	9,174			
1961	3,213.83	2,870	3,246			
1964	857.28	761	866			
1966	405.49	358	410			
1967	6,641.23	5,854	6,708			
1968	640.66	563	647			
1970	4,593.17	4,019	4,630	9	6.92	1
1971	490.06	428	493	2	6.92	
1972	751.89	654	753	6	6.93	1
1974	16,243.69	14,046	16,181	225	6.93	32
1976	1,645.52	1,414	1,629	33	6.93	5
1977	15,088.73	12,918	14,881	358	6.93	52
1983	7,916.96	6,609	7,614	383	6.94	55
1984	14,055.93	11,675	13,449	747	6.94	108
1986	78,950.45	64,876	74,736	5,003	6.94	721
1987	130,660.16	106,744	122,968	8,999	6.94	1,297
1988	4,206.05	3,415	3,934	314	6.94	45
1993	112,274.25	87,709	101,040	12,357	6.95	1,778
1994	85,644.21	66,286	76,361	10,140	6.95	1,459

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SANTA CLARA						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1995	80,682.70	61,818	71,214	10,276	6.95	1,479
1996	9,938.93	7,532	8,677	1,362	6.95	196
2003	120,799.34	81,896	94,343	27,664	6.95	3,980
2004	27,181.36	17,980	20,713	6,740	6.96	968
2008	5,571.48	3,223	3,713	1,914	6.96	275
2009	82,181.59	45,294	52,178	30,825	6.96	4,429
2010	84,514.05	43,929	50,606	34,753	6.96	4,993
2013	715.07	281	324	399	6.96	57
	1,139,133.63	879,495	998,015	152,510		21,931
STAIRS						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1895	88,434.29	79,535	81,767	7,552	11.91	634
1924	538.44	471	484	60	12.37	5
1938	26.09	22	23	4	12.52	
1939	414.81	355	365	54	12.53	4
1957	30,840.27	25,345	26,056	5,092	12.66	402
1985	4,048.40	2,891	2,972	1,117	12.79	87
1988	2,364.50	1,641	1,687	701	12.80	55
1993	32,823.58	21,456	22,058	11,094	12.81	866
1995	99,721.38	63,227	65,001	35,717	12.82	2,786
1997	74,520.49	45,640	46,921	28,345	12.82	2,211
2008	403,313.66	170,495	175,280	232,067	12.85	18,060
2012	1,155.55	344	354	813	12.86	63
2013	69,412.22	17,902	18,404	51,702	12.86	4,020
2014	3,716.78	788	810	2,944	12.87	229
2016	212,260.27	21,976	22,593	191,790	12.87	14,902
	1,023,590.73	452,088	464,775	569,052		44,324

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWIFT						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -7						
1958	35,722,534.20	22,152,204	22,586,455	15,636,657	37.18	420,566
1963	54,096.41	32,320	32,954	24,930	37.50	665
1964	38,661.34	22,912	23,361	18,006	37.56	479
1966	163.84	95	97	78	37.68	2
1967	1,439.65	831	847	693	37.74	18
1968	6,877.09	3,936	4,013	3,345	37.79	89
1977	3,416.98	1,776	1,811	1,845	38.24	48
1984	628,814.37	295,763	301,561	371,271	38.54	9,633
1986	1,064.00	484	493	645	38.62	17
1988	24,182.48	10,586	10,794	15,082	38.69	390
1989	10,171.90	4,364	4,450	6,434	38.73	166
1990	13,401.17	5,629	5,739	8,600	38.76	222
1991	136,132.60	55,909	57,005	88,657	38.80	2,285
1992	609.55	245	250	402	38.83	10
1995	5,005.94	1,856	1,892	3,464	38.93	89
1997	85,042.96	29,661	30,242	60,754	39.00	1,558
1998	96.21	32	33	70	39.03	2
1999	33,480.69	10,895	11,109	24,716	39.06	633
2000	3,609.92	1,130	1,152	2,710	39.09	69
2002	160,883.52	46,197	47,103	125,043	39.15	3,194
2004	169,677.16	44,003	44,866	136,689	39.20	3,487
2008	71,734.62	14,131	14,408	62,348	39.31	1,586
2009	3,468,418.07	623,260	635,478	3,075,730	39.34	78,183
2010	83,329.55	13,496	13,761	75,402	39.36	1,916
2011	1,630,886.84	233,680	238,261	1,506,788	39.39	38,253
2012	2,845,068.50	353,039	359,960	2,684,264	39.41	68,111
2013	1,343,470.63	139,238	141,967	1,295,546	39.44	32,849
2015	403,657.23	24,261	24,737	407,177	39.49	10,311
2016	208,121.00	7,725	7,876	214,813	39.51	5,437
2017	432,296.52	5,551	5,660	456,897	39.53	11,558
	47,586,344.94	24,135,209	24,608,333	26,309,056		691,826

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VIVA NAUGHTON						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -1						
1986	91,817.07	66,538	54,113	38,623	11.82	3,268
1993	11,689.92	7,854	6,387	5,419	11.84	458
	103,506.99	74,392	60,500	44,042		3,726
WALLOWA FALLS						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2057						
NET SALVAGE PERCENT.. -5						
1924	60,307.60	43,697	63,323			
1925	46.55	34	49			
1927	42.64	31	45			
1950	1,177.20	760	1,236			
1959	1,086.19	663	1,140			
1976	13,884.20	7,259	14,578			
1989	30,267.71	12,930	31,781			
1993	733,988.41	286,311	770,688			
2000	19,746.00	6,173	20,733			
2001	31,814.75	9,545	33,405			
2008	4,039.07	797	4,241			
2009	13,047.29	2,348	13,700			
2014	8,295.03	687	8,710			
	917,742.64	371,235	963,630			
WEBER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -7						
1911	170,318.11	128,948	182,240			
1915	6,741.02	5,038	7,213			
1917	14,267.99	10,591	15,267			
1921	177.72	130	190			
1931	20,499.32	14,435	21,934			
1942	203.30	136	218			
1949	430,410.65	277,438	460,539			
1964	32,134.66	18,652	34,384			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEBER						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -7						
1965	18,764.29	10,797	20,078			
1966	13,731.97	7,833	14,693			
1981	22,961.99	11,024	24,569			
1982	2,399.52	1,135	2,542	26	40.17	1
1986	60,844.82	26,905	60,252	4,852	40.35	120
1988	15,728.53	6,694	14,991	1,839	40.43	45
1990	26,787.60	10,930	24,477	4,186	40.51	103
1995	76,483.60	27,484	61,549	20,289	40.70	499
1997	74,609.59	25,204	56,443	23,389	40.77	574
2004	274,842.44	68,753	153,968	140,113	41.00	3,417
2008	61,414.06	11,638	26,063	39,650	41.12	964
2013	88,220.28	8,759	19,615	74,780	41.26	1,812
2014	464,858.17	36,708	82,205	415,193	41.29	10,056
2015	122,599.87	7,059	15,808	115,374	41.32	2,792
2017	17,928.41	215	481	18,702	41.37	452
	2,016,927.91	716,506	1,299,720	858,393		20,835
YALE						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -7						
1953	25,240,258.65	16,174,268	17,922,326	9,084,751	36.83	246,667
1956	2,558.09	1,608	1,782	955	37.05	26
1961	97.64	59	65	39	37.38	1
1964	3,089.71	1,831	2,029	1,277	37.56	34
1967	98,361.75	56,808	62,948	42,299	37.74	1,121
1977	1,507.26	783	868	745	38.24	19
1988	4,527.89	1,982	2,196	2,649	38.69	68
1990	22,042.12	9,259	10,260	13,325	38.76	344
1992	11,782.85	4,728	5,239	7,369	38.83	190
1994	145,975.75	55,649	61,663	94,531	38.90	2,430
1995	54,808.84	20,326	22,523	36,123	38.93	928
1996	167,975.36	60,482	67,019	112,715	38.96	2,893
2000	29,581.65	9,262	10,263	21,389	39.09	547
2001	36,388.95	10,926	12,107	26,829	39.12	686
2002	11,852.40	3,403	3,771	8,911	39.15	228
2003	91,489.34	25,036	27,742	70,152	39.17	1,791

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YALE						
INTERIM SURVIVOR CURVE.. IOWA 125-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -7						
2007	443,465.97	94,745	104,985	369,524	39.28	9,407
2008	31,345.13	6,175	6,842	26,697	39.31	679
2009	933,223.55	167,696	185,820	812,729	39.34	20,659
2010	41,560.93	6,731	7,458	37,012	39.36	940
2011	173,820.27	24,906	27,598	158,390	39.39	4,021
2012	812,839.29	100,864	111,765	757,973	39.41	19,233
2013	750,658.30	77,798	86,206	716,998	39.44	18,179
2015	804,416.50	48,347	53,572	807,153	39.49	20,439
2016	2,097,539.65	77,857	86,272	2,158,096	39.51	54,622
2017	854,410.58	10,971	12,157	902,063	39.53	22,820
	32,865,578.42	17,052,500	18,895,474	16,270,695		428,972
	504,570,855.11	226,051,692	213,992,832	305,113,060		18,075,564
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.9						3.58

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ASHTON/ST. ANTHONY						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -2						
1917	15,290.09	13,865	7,864	7,732	9.21	840
1925	105,738.89	95,276	54,038	53,816	9.29	5,793
1939	197.67	176	100	102	9.42	11
1951	1,954.94	1,705	967	1,027	9.51	108
1965	6,554.38	5,541	3,143	3,543	9.60	369
1980	780.39	622	353	443	9.69	46
1982	167,325.97	131,911	74,816	95,856	9.70	9,882
1992	1,638,474.77	1,192,349	676,268	994,976	9.76	101,944
2007	5,739.32	2,992	1,697	4,157	9.86	422
2012	16,306.81	5,906	3,350	13,283	9.90	1,342
2015	6,550.00	1,335	757	5,924	9.93	597
2017	51,871.68	2,532	1,436	51,473	9.95	5,173
	2,016,784.91	1,454,210	824,789	1,232,332		126,527
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -3						
1913	227,831.25	197,042	174,121	60,545	13.87	4,365
1915	392,830.43	338,971	299,540	105,075	13.93	7,543
1921	599.29	513	453	164	14.09	12
1923	250,082.92	213,667	188,812	68,773	14.15	4,860
1924	184,704.37	157,609	139,275	50,970	14.17	3,597
1925	19,922.69	16,975	15,000	5,520	14.20	389
1926	449.38	382	338	125	14.22	9
1928	752.61	639	565	211	14.27	15
1929	163.75	139	123	46	14.29	3
1940	2,749.97	2,286	2,020	812	14.53	56
1944	1,033.87	853	754	311	14.60	21
1947	440.72	361	319	135	14.66	9
1948	13,177.52	10,768	9,515	4,057	14.68	276
1949	16,660.58	13,580	12,000	5,160	14.70	351
1950	6,613.44	5,378	4,752	2,059	14.71	140
1951	7,548.70	6,122	5,410	2,365	14.73	161
1952	13,521.50	10,937	9,665	4,262	14.75	289
1953	6,208.41	5,008	4,425	1,969	14.77	133
1954	2,345.21	1,887	1,667	748	14.78	51

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BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -3						
1955	4,473.98	3,588	3,171	1,438	14.80	97
1956	7,385.28	5,905	5,218	2,389	14.82	161
1963	480.59	375	331	164	14.93	11
1964	21,614.20	16,807	14,852	7,411	14.95	496
1968	3,136.21	2,397	2,118	1,112	15.01	74
1974	6,266.38	4,644	4,104	2,351	15.10	156
1980	189,739.73	135,106	119,390	76,042	15.19	5,006
1981	1,286,830.09	909,354	803,573	521,862	15.20	34,333
1982	511,342.08	358,349	316,664	210,018	15.22	13,799
1983	600,690.12	417,450	368,890	249,821	15.23	16,403
1985	543,363.74	370,671	327,553	232,112	15.26	15,210
1987	194,289.81	129,843	114,739	85,380	15.29	5,584
1992	53,367.08	33,476	29,582	25,386	15.37	1,652
1993	152,798.18	94,429	83,445	73,938	15.38	4,807
1995	189,664.84	113,349	100,164	95,191	15.41	6,177
1996	311,079.98	182,430	161,209	159,204	15.43	10,318
1997	532,631.23	306,092	270,486	278,124	15.45	18,002
2000	3,994.08	2,139	1,890	2,224	15.49	144
2004	42,328.97	19,895	17,581	26,018	15.56	1,672
2005	1,530,598.63	689,805	609,563	966,953	15.58	62,064
2007	4,272.16	1,742	1,539	2,861	15.61	183
2011	3,117,221.10	929,187	821,099	2,389,639	15.69	152,303
2012	104,908.92	27,717	24,493	83,563	15.71	5,319
2013	258,959.32	58,715	51,885	214,843	15.73	13,658
2014	283,381.22	52,571	46,456	245,427	15.75	15,583
2015	584,330.75	81,787	72,273	529,588	15.77	33,582
2017	2,957,409.93	93,333	82,476	2,963,656	15.82	187,336
	14,644,195.21	6,024,273	5,323,498	9,760,023		626,410
BEND						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -4						
1913	10,736.53	9,653	11,166			
1916	14,011.27	12,562	14,572			
1917	21,751.84	19,484	22,622			
1952	3,327.51	2,830	3,461			

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BEND						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -4						
1981	595.97	452	620			
1986	9,059.12	6,602	9,421			
1987	16,377.88	11,826	17,033			
2011	20,552.60	7,121	21,375			
2014	10,521.94	2,327	10,943			
	106,934.66	72,857	111,212			
BIG FORK						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2053						
NET SALVAGE PERCENT.. -7						
1909	3,015.60	2,355	3,227			
1925	29,427.06	21,926	31,487			
1929	33,699.09	24,791	36,058			
1948	14,702.35	10,056	15,732			
1950	9,331.90	6,324	9,940	45	29.37	2
1951	874.90	590	927	9	29.46	
1952	348.54	234	368	5	29.54	
1957	2,052.52	1,341	2,108	88	29.94	3
1970	1,267.89	757	1,190	167	30.91	5
1983	2,543.88	1,318	2,072	650	31.82	20
1985	16,262.95	8,181	12,858	4,543	31.96	142
1995	394,467.92	162,374	255,210	166,871	32.66	5,109
1998	18,029.04	6,800	10,688	8,603	32.88	262
2001	706,530.39	239,194	375,951	380,036	33.10	11,481
2008	140,878.09	32,011	50,313	100,427	33.64	2,985
2009	3,709.20	773	1,215	2,754	33.72	82
2010	114,443.49	21,553	33,876	88,579	33.80	2,621
2012	3,689.83	535	841	3,107	33.98	91
2015	47,414.61	3,400	5,344	45,390	34.25	1,325
2017	42,917.88	657	1,033	44,889	34.45	1,303
	1,585,607.13	545,170	850,436	846,164		25,431

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CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2064						
NET SALVAGE PERCENT.. -9						
1927	407,522.94	287,126	444,200			
1936	1,304.30	883	1,422			
1955	6,623.22	4,045	7,219			
1956	2,268.66	1,377	2,473			
1958	11,886.89	7,114	12,957			
1959	11,612.76	6,901	12,658			
1964	16,625.40	9,506	18,122			
1981	281,917.59	133,945	256,464	50,826	39.42	1,289
1983	19,878.92	9,166	17,550	4,118	39.64	104
1995	24,549.18	8,772	16,796	9,963	41.01	243
2008	11,191,441.09	2,120,251	4,059,638	8,139,033	42.59	191,102
2011	23,586.31	3,250	6,223	19,486	42.99	453
2013	868.76	87	167	780	43.27	18
2017	30,672.91	377	722	32,712	43.87	746
	12,030,758.93	2,592,800	4,856,609	8,256,918		193,955
EAGLE POINT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -7						
1957	141,202.60	106,634	151,087			
1958	334.00	251	357			
1960	1,058.00	789	1,132			
1961	311.62	231	333			
1963	2,291.49	1,684	2,452			
1968	1,218.40	871	1,304			
1975	1,385.32	944	1,482			
1991	62,711.03	35,585	67,101			
1999	41,028.96	19,488	43,522	379	21.86	17
	251,541.42	166,477	268,770	379		17

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GRANITE						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -4						
1982	598,783.08	407,605	445,422	177,312	17.00	10,430
2008	121,918.98	43,813	47,878	78,918	17.52	4,504
	720,702.06	451,418	493,300	256,230		14,934
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -1						
1903	11,618.00	11,335	10,333	1,401	2.91	481
1906	26,136.00	25,485	23,233	3,165	2.92	1,084
1908	4,665.68	4,548	4,146	566	2.92	194
1911	8,554.10	8,334	7,597	1,042	2.92	357
1924	100,716.02	97,832	89,186	12,537	2.94	4,264
1925	996.15	967	882	125	2.94	43
1926	43.94	43	39	5	2.94	2
1927	1,341.22	1,302	1,187	168	2.94	57
1929	1,105.93	1,073	978	139	2.94	47
1947	2,592.85	2,497	2,276	342	2.95	116
1951	11,327.43	10,886	9,924	1,517	2.96	512
1987	69,652.30	63,852	58,209	12,140	2.98	4,074
1991	4,873.76	4,410	4,020	902	2.98	303
1999	19,706.52	17,097	15,586	4,318	2.98	1,449
2001	19,037.80	16,235	14,800	4,428	2.99	1,481
2004	1,409.25	1,163	1,060	363	2.99	121
2014	31,186.71	16,987	15,486	16,013	2.99	5,356
2017	29,737.95	4,291	3,912	26,124	3.00	8,708
	344,701.61	288,337	262,855	85,294		28,649
KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1918	163,422.34	160,203	150,349	13,074	2.00	6,537
1919	1,172.57	1,149	1,078	94	2.00	47
1920	21.40	21	21			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1921	876.85	859	806	71	2.00	36
1923	37,992.75	37,205	34,916	3,076	2.00	1,538
1924	120.20	118	111	9	2.00	4
1925	304,935.53	298,483	280,123	24,813	2.00	12,406
1926	34,432.12	33,696	31,623	2,809	2.00	1,404
1927	7,791.40	7,623	7,154	637	2.00	318
1928	7,466.02	7,303	6,854	612	2.00	306
1929	10,401.14	10,171	9,545	856	2.00	428
1930	972.11	950	892	81	2.00	40
1935	105.17	103	97	9	2.00	4
1941	50.93	50	47	4	2.00	2
1951	18,062.97	17,536	16,457	1,606	2.00	803
1952	157,757.00	153,083	143,667	14,090	2.00	7,045
1955	203,581.83	197,269	185,135	18,447	2.00	9,224
1958	1,180,025.10	1,141,651	1,071,426	108,599	2.00	54,300
1961	29,262.53	28,262	26,524	2,739	2.00	1,370
1962	1,101,265.60	1,062,964	997,580	103,686	2.00	51,843
1963	5,647.43	5,448	5,113	535	2.00	268
1964	17,405.20	16,778	15,746	1,659	2.00	830
1965	1,128.25	1,087	1,020	108	2.00	54
1966	293.66	283	266	28	2.00	14
1969	1,366.04	1,312	1,231	135	2.00	68
1971	15,166.61	14,541	13,647	1,520	2.00	760
1973	110,470.55	105,719	99,216	11,254	2.00	5,627
1987	53,048.10	49,784	46,722	6,326	2.00	3,163
1988	25,878.01	24,235	22,744	3,134	2.00	1,567
1989	33,287.71	31,105	29,192	4,096	2.00	2,048
1990	596,294.48	555,866	521,674	74,621	2.00	37,310
1991	302,963.96	281,702	264,374	38,590	2.00	19,295
1992	193,327.36	179,267	168,240	25,087	2.00	12,544
1993	464,353.23	429,308	402,901	61,453	2.00	30,726
1994	1,064,772.05	981,262	920,903	143,869	2.00	71,934
1996	11,321.38	10,358	9,721	1,601	2.00	800
1997	2,201,045.47	2,005,395	1,882,040	319,005	2.00	159,502
1998	18,299.85	16,598	15,577	2,723	2.00	1,362
1999	6,412.86	5,787	5,431	982	2.00	491
2000	2,082,684.73	1,869,085	1,754,115	328,570	2.00	164,285
2001	30,557.31	27,254	25,578	4,980	2.00	2,490
2002	13,859.49	12,275	11,520	2,340	2.00	1,170

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KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
2003	259,826.91	228,333	214,288	45,539	2.00	22,770
2004	1,691,648.71	1,473,375	1,382,746	308,903	2.00	154,452
2005	4,208,958.29	3,628,417	3,405,228	803,731	2.00	401,866
2007	457,896.19	384,633	360,974	96,923	2.00	48,462
2008	20,238.50	16,719	15,691	4,548	2.00	2,274
2009	142,433.38	115,303	108,211	34,223	2.00	17,112
2010	136,515.97	107,775	101,146	35,370	2.00	17,685
2011	210,591.19	161,041	151,135	59,456	2.00	29,728
2012	58,138.83	42,635	40,012	18,126	2.00	9,063
2013	112,176.95	77,661	72,884	39,293	2.00	19,646
2014	11,073.45	7,047	6,614	4,460	2.00	2,230
2015	17,613.81	9,786	9,184	8,430	2.00	4,215
2016	176,830.37	75,784	71,122	105,708	2.00	52,854
2017	6,511.74	1,302	1,222	5,290	2.00	2,645
	18,019,753.58	16,112,959	15,121,829	2,897,925		1,448,965
LAST CHANCE						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -3						
1983	730,269.15	507,501	579,673	172,504	15.23	11,327
1989	117,276.43	76,597	87,490	33,305	15.32	2,174
2006	89,824.09	38,639	44,134	48,385	15.59	3,104
2017	247,685.60	7,817	8,929	246,188	15.82	15,562
	1,185,055.27	630,554	720,225	500,382		32,167
LIFTON						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1917	46,374.14	39,533	34,971	12,330	13.99	881
1951	3,030.35	2,434	2,153	938	14.73	64
1953	3,232.67	2,582	2,284	1,013	14.77	69
1954	2,463.31	1,962	1,736	777	14.78	53
1956	3,649.86	2,890	2,557	1,166	14.82	79

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LIFTON						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1980	156,089.82	110,066	97,365	61,846	15.19	4,071
1986	2,279.09	1,524	1,348	977	15.28	64
1998	120,797.44	67,287	59,523	63,691	15.46	4,120
2005	350,331.43	156,353	138,311	219,027	15.58	14,058
2006	2,553,682.73	1,087,824	962,296	1,642,460	15.59	105,353
2007	2,255,931.80	910,986	805,864	1,495,186	15.61	95,784
2009	2,244,002.59	794,471	702,794	1,586,088	15.65	101,347
2011	11,567.50	3,415	3,021	8,778	15.69	559
2013	121,936.71	27,379	24,220	100,156	15.73	6,367
2017	10,826.92	338	299	10,744	15.82	679
	7,886,196.36	3,209,044	2,838,742	5,205,178		333,548
MERWIN						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -12						
1933	432,333.91	316,831	340,052	144,162	30.42	4,739
1949	1,446,187.75	986,740	1,059,060	560,670	32.28	17,369
1951	6,212.30	4,194	4,501	2,456	32.49	76
1954	2,052.99	1,363	1,463	836	32.80	25
1958	1,943,786.04	1,259,222	1,351,513	825,527	33.20	24,865
1967	496.54	301	323	233	34.06	7
1971	877,886.77	514,231	551,920	431,313	34.42	12,531
1978	111,709.09	60,720	65,170	59,944	35.05	1,710
1989	4,062.12	1,864	2,001	2,549	36.02	71
1991	2,890.48	1,272	1,365	1,872	36.20	52
1992	1,427.08	614	659	939	36.29	26
1993	34,681.50	14,571	15,639	23,204	36.38	638
1994	30,947.45	12,677	13,606	21,055	36.47	577
1995	170,384.33	67,957	72,938	117,893	36.56	3,225
1996	310,990.93	120,599	129,438	218,872	36.65	5,972
1997	740,213.96	278,441	298,849	530,191	36.74	14,431
1998	172,233.85	62,699	67,294	125,608	36.84	3,410
2000	1,536.94	521	559	1,162	37.02	31
2001	15,331.31	4,989	5,355	11,816	37.12	318
2002	774,190.05	241,208	258,887	608,206	37.21	16,345
2003	293,838.06	87,297	93,695	235,403	37.31	6,309

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MERWIN						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -12						
2004	150,064.51	42,354	45,458	122,614	37.40	3,278
2005	120,166.01	32,026	34,373	100,213	37.50	2,672
2006	8,779.30	2,197	2,358	7,475	37.60	199
2007	36,927.12	8,616	9,247	32,111	37.70	852
2008	70,862.87	15,290	16,411	62,956	37.80	1,666
2009	8,298.07	1,638	1,758	7,536	37.90	199
2010	58,114.64	10,341	11,099	53,989	38.01	1,420
2011	19,525.13	3,085	3,311	18,557	38.11	487
2012	90,888.66	12,438	13,350	88,446	38.22	2,314
2014	6,123.51	560	601	6,257	38.45	163
2016	261,484.15	10,789	11,580	281,282	38.69	7,270
2017	45,650.14	638	685	50,443	38.82	1,299
	8,250,277.56	4,178,283	4,484,519	4,755,792		134,546
NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -4						
1950	1,168,748.07	901,717	753,868	461,630	18.77	24,594
1951	199,597.92	153,501	128,332	79,250	18.80	4,215
1952	855,666.84	655,860	548,322	341,571	18.83	18,140
1953	1,500,543.03	1,146,204	958,267	602,297	18.86	31,935
1954	6,295.38	4,792	4,006	2,541	18.89	135
1955	546,298.46	414,324	346,390	221,761	18.92	11,721
1956	511,325.58	386,342	322,996	208,783	18.95	11,018
1958	2,433.32	1,825	1,526	1,005	19.00	53
1960	14,917.00	11,092	9,273	6,240	19.06	327
1961	22,248.17	16,474	13,773	9,365	19.08	491
1964	2,958.46	2,160	1,806	1,271	19.17	66
1966	4,819.79	3,484	2,913	2,100	19.22	109
1969	17,180.73	12,216	10,213	7,655	19.30	397
1971	4,331.92	3,043	2,544	1,961	19.35	101
1973	62,070.24	43,043	35,985	28,568	19.40	1,473
1974	243.55	168	140	113	19.42	6
1975	6,365.99	4,353	3,639	2,981	19.45	153
1976	721.16	489	409	341	19.48	18
1978	13,574.13	9,066	7,579	6,538	19.53	335

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NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -4						
1979	100,205.56	66,365	55,484	48,730	19.55	2,493
1987	92,266.10	56,160	46,952	49,005	19.75	2,481
1990	219,889.10	128,336	107,293	121,391	19.83	6,122
1992	235,439.89	133,058	111,241	133,616	19.88	6,721
1993	146,725.05	81,459	68,103	84,491	19.91	4,244
1994	71,124.83	38,760	32,405	41,565	19.93	2,086
1995	161,047.18	85,991	71,892	95,598	19.96	4,789
1996	2,745.86	1,435	1,200	1,656	19.98	83
1999	89,318.69	43,307	36,206	56,685	20.06	2,826
2001	1,490,495.83	679,664	568,223	981,892	20.12	48,802
2002	1,561,116.99	687,984	575,179	1,048,382	20.14	52,055
2003	257,387.73	109,164	91,265	176,418	20.17	8,747
2004	1,333,449.34	541,998	453,130	933,658	20.20	46,221
2005	63,286.90	24,557	20,531	45,288	20.23	2,239
2007	286,981.51	99,584	83,256	215,205	20.29	10,606
2008	52,014.20	16,884	14,116	39,979	20.32	1,967
2009	7,082,204.34	2,128,333	1,779,362	5,586,130	20.35	274,503
2011	5,413,837.29	1,337,668	1,118,338	4,512,053	20.41	221,071
2012	2,902.96	631	528	2,492	20.44	122
2013	982,918.18	181,794	151,986	870,249	20.48	42,493
2014	97,169.15	14,587	12,195	88,861	20.51	4,333
2015	931,300.02	103,926	86,886	881,666	20.55	42,903
2017	9,941.58	245	205	10,134	20.63	491
	25,624,108.02	10,332,043	8,637,957	18,011,115		893,685
PARIS						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -2						
1910	10,079.11	9,481	10,281			
1946	3,209.00	2,943	3,273			
1984	56,151.35	47,056	57,274			
2008	3,813.87	2,236	3,890			
	73,253.33	61,716	74,718			

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PIONEER						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1897	27,836.76	24,862	23,475	4,919	11.20	439
1922	323.53	283	267	63	11.76	5
1953	6,428.72	5,351	5,052	1,505	12.19	123
1954	8,668.04	7,198	6,796	2,045	12.20	168
1984	68,543.14	49,826	47,046	22,868	12.51	1,828
1986	64,343.22	45,990	43,424	22,206	12.53	1,772
1989	15,835.03	10,991	10,378	5,774	12.56	460
1993	70,354.93	46,526	43,930	27,832	12.60	2,209
1999	173,816.42	103,582	97,802	79,490	12.66	6,279
2008	1,128,739.17	485,452	458,365	692,949	12.77	54,264
2012	47,175.61	14,317	13,518	34,601	12.82	2,699
2013	2,175.25	572	540	1,679	12.83	131
2014	1,656.58	359	339	1,351	12.85	105
	1,615,896.40	795,309	750,933	897,281		70,482
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -4						
1911	18,177.00	15,224	13,697	5,207	17.24	302
1928	288,623.55	234,993	211,420	88,749	18.02	4,925
1944	26,330.13	20,673	18,599	8,784	18.59	473
1954	9,783.64	7,447	6,700	3,475	18.89	184
1959	2,226.87	1,663	1,496	820	19.03	43
1961	10,541.31	7,806	7,023	3,940	19.08	206
1962	543.05	400	360	205	19.11	11
1963	63,073.83	46,275	41,633	23,964	19.14	1,252
1965	2,548.23	1,852	1,666	984	19.19	51
1966	94,818.83	68,542	61,666	36,945	19.22	1,922
1968	61,249.19	43,801	39,407	24,292	19.27	1,261
1970	53,942.76	38,132	34,307	21,794	19.32	1,128
1988	131,373.50	78,907	70,991	65,637	19.78	3,318
1990	64,654.23	37,735	33,950	33,291	19.83	1,679
1993	251,525.98	139,643	125,635	135,952	19.91	6,828
1996	95,226.01	49,776	44,783	54,252	19.98	2,715
1998	72,851.58	36,277	32,638	43,128	20.04	2,152
1999	83,930.52	40,694	36,612	50,676	20.06	2,526

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PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -4						
2000	178,287.40	83,947	75,526	109,893	20.09	5,470
2002	113,210.48	49,892	44,887	72,852	20.14	3,617
2003	26,022.41	11,037	9,930	17,133	20.17	849
2004	12,343.78	5,017	4,514	8,324	20.20	412
2007	1,003,280.00	348,145	313,221	730,191	20.29	35,988
2010	1,218,207.78	334,801	301,215	965,721	20.38	47,386
2011	3,365.59	832	749	2,752	20.41	135
2015	17,353.25	1,936	1,742	16,306	20.55	793
2017	18,598.83	458	412	18,931	20.63	918
	3,922,089.73	1,705,905	1,534,776	2,544,197		126,544
PROSPECT #3						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -9						
1932	108,502.59	77,675	118,268			
1964	486.77	294	531			
1997	1,566,251.65	573,385	1,383,234	323,980	36.74	8,818
1998	45,450.64	16,102	38,844	10,697	36.84	290
1999	1,707.28	584	1,409	452	36.93	12
2008	2,900.34	609	1,469	1,692	37.80	45
2009	1,031.34	198	478	647	37.90	17
2010	4,086.66	708	1,708	2,746	38.01	72
2011	7,610.04	1,170	2,823	5,472	38.11	144
2014	3,320.40	296	714	2,905	38.45	76
2017	100,953.03	1,372	3,310	106,729	38.82	2,749
	1,842,300.74	672,393	1,552,787	455,321		12,223
SANTA CLARA						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1917	3,357.66	3,117	3,391			
1920	20,781.33	19,261	20,989			
1926	11,134.73	10,284	11,246			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANTA CLARA						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1966	600.00	528	601	5	6.81	1
1967	2,302.49	2,023	2,304	21	6.81	3
1980	32,072.89	27,094	30,863	1,530	6.85	223
1987	82,529.87	67,373	76,746	6,609	6.87	962
1989	26,918.85	21,696	24,714	2,474	6.88	360
1990	27,840.16	22,285	25,385	2,733	6.88	397
1992	19,002.08	14,975	17,058	2,134	6.89	310
1994	95,614.38	74,046	84,348	12,223	6.89	1,774
1998	104,014.68	77,002	87,715	17,340	6.90	2,513
2008	38,185.65	22,167	25,251	13,317	6.94	1,919
	464,354.77	361,851	410,614	58,384		8,462
STAIRS						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -3						
1895	28,974.90	26,171	26,905	2,939	11.14	264
1957	11,256.70	9,368	9,631	1,963	12.23	161
1986	60,937.40	43,982	45,216	17,549	12.53	1,401
1987	5,495.88	3,930	4,040	1,620	12.54	129
1995	405,257.01	262,754	270,128	147,287	12.62	11,671
2011	4,245.93	1,457	1,498	2,875	12.81	224
2012	1,621.58	497	511	1,159	12.82	90
2017	3,121.97	118	121	3,094	12.90	240
	520,911.37	348,277	358,051	178,488		14,180
SWIFT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -10						
1958	6,416,352.32	4,082,411	4,162,438	2,895,549	33.20	87,215
1964	9,837.19	6,002	6,120	4,701	33.78	139
1968	4,060.04	2,399	2,446	2,020	34.15	59
1970	6,671.17	3,874	3,950	3,388	34.33	99
1981	95,805.97	49,202	50,167	55,220	35.32	1,563

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWIFT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -10						
1987	68,039.78	31,817	32,441	42,403	35.85	1,183
1988	832,170.26	382,092	389,582	525,805	35.94	14,630
1989	3,698.77	1,667	1,700	2,369	36.02	66
1991	892,281.47	385,655	393,215	588,295	36.20	16,251
1992	1,427.08	603	615	955	36.29	26
1994	38,970.48	15,678	15,985	26,882	36.47	737
1997	132,802.76	49,063	50,025	96,058	36.74	2,615
1998	1,620.56	579	590	1,192	36.84	32
2000	4,617.20	1,537	1,567	3,512	37.02	95
2001	437,974.99	139,965	142,709	339,064	37.12	9,134
2002	346,781.43	106,114	108,194	273,265	37.21	7,344
2004	399,025.91	110,610	112,778	326,150	37.40	8,721
2005	452,794.47	118,522	120,845	377,229	37.50	10,059
2007	13,146.37	3,013	3,072	11,389	37.70	302
2008	148,496.71	31,469	32,086	131,260	37.80	3,472
2009	160,598.70	31,140	31,750	144,908	37.90	3,823
2010	361,323.09	63,148	64,386	333,070	38.01	8,763
2012	174,615.61	23,470	23,930	168,147	38.22	4,399
2014	5,319,748.77	477,969	487,339	5,364,385	38.45	139,516
2015	82,964.40	5,451	5,558	85,703	38.57	2,222
2017	18,633.68	256	261	20,236	38.82	521
	16,424,459.18	6,123,706	6,243,749	11,823,156		322,986
VIVA NAUGHTON						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -2						
1986	460,034.42	336,540	273,696	195,539	11.60	16,857
2005	37,403.53	19,418	15,792	22,360	11.77	1,900
	497,437.95	355,958	289,488	217,898		18,757

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WALLOWA FALLS						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2057						
NET SALVAGE PERCENT.. -9						
1924	3,742.56	2,777	4,079			
1938	1,503.30	1,058	1,639			
1959	175.82	111	192			
1967	41,082.22	24,511	44,780			
1997	632,645.62	235,127	689,584			
2001	2,532.79	815	2,761			
2008	47,596.62	10,182	38,527	13,354	36.98	361
2012	4,488.05	609	2,304	2,588	37.39	69
2015	72,892.89	4,846	18,336	61,117	37.72	1,620
	806,659.87	280,036	802,201	77,058		2,050
WEBER						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -11						
1911	29,976.65	23,322	33,274			
1924	322.43	239	358			
1925	19,570.82	14,472	21,724			
1934	104.54	75	116			
1953	4,066.56	2,645	4,514			
1960	12,978.47	8,073	14,406			
1985	275,929.66	131,413	243,866	62,416	37.10	1,682
1990	361,799.06	156,956	291,267	110,330	37.58	2,936
1994	87,545.44	34,547	64,110	33,066	37.98	871
1996	27,749.40	10,355	19,216	11,586	38.17	304
2010	8,532.48	1,450	2,691	6,780	39.65	171
2011	3,611.34	545	1,011	2,997	39.76	75
2014	39,413.11	3,426	6,358	37,391	40.13	932
2017	65,138.30	864	1,603	70,700	40.53	1,744
	936,738.26	388,382	704,513	335,266		8,715

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YALE						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -11						
1953	3,817,078.60	2,525,650	2,798,614	1,438,343	32.70	43,986
1964	1,129.11	695	770	483	33.78	14
1970	4,163.68	2,440	2,704	1,918	34.33	56
1971	7,164.42	4,159	4,608	3,344	34.42	97
1986	20,561.40	9,874	10,941	11,882	35.76	332
1988	1,673,596.32	775,419	859,224	998,468	35.94	27,782
1990	34,010.10	15,152	16,790	20,962	36.11	581
1992	1,151.12	491	544	734	36.29	20
1994	369,931.30	150,182	166,413	244,211	36.47	6,696
1996	4,274,519.87	1,642,811	1,820,360	2,924,357	36.65	79,791
2001	9,456.28	3,049	3,379	7,118	37.12	192
2003	40,241.02	11,849	13,130	31,538	37.31	845
2004	108,375.53	30,315	33,591	86,705	37.40	2,318
2006	13,356.12	3,313	3,671	11,154	37.60	297
2008	54,014.84	11,551	12,799	47,157	37.80	1,248
2009	158,353.71	30,983	34,332	141,441	37.90	3,732
2011	1,826.73	286	317	1,711	38.11	45
2012	164,029.67	22,247	24,651	157,422	38.22	4,119
2013	3,286.77	373	413	3,235	38.34	84
2014	1,816,467.34	164,690	182,489	1,833,790	38.45	47,693
2017	49,185.19	681	755	53,841	38.82	1,387
	12,621,899.12	5,406,210	5,990,495	8,019,813		221,315
	132,392,617.44	62,558,168	63,507,066	76,414,594		4,664,548

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4 3.52

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ASHTON/ST. ANTHONY						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -1						
1917	1,590.91	1,386	786	821	8.87	93
1925	15,921.01	13,788	7,820	8,260	8.95	923
1926	34.64	30	17	18	8.96	2
1941	721.37	615	349	380	9.09	42
1947	822.04	695	394	436	9.14	48
1948	114.47	97	55	61	9.15	7
1957	3,195.14	2,657	1,507	1,720	9.22	187
1959	909.92	753	427	492	9.24	53
1960	186.48	154	87	101	9.25	11
1965	2,276.26	1,858	1,054	1,245	9.28	134
1969	4,317.17	3,484	1,976	2,384	9.31	256
1981	8,368.88	6,425	3,644	4,808	9.40	511
1982	40,097.36	30,618	17,366	23,133	9.40	2,461
1983	187,886.68	142,613	80,886	108,879	9.41	11,571
1988	6,490.91	4,759	2,699	3,857	9.44	409
1989	380,133.59	276,368	156,748	227,186	9.45	24,041
1990	23,255.47	16,757	9,504	13,984	9.46	1,478
1992	294,272.37	207,976	117,958	179,257	9.47	18,929
1994	14,537.00	10,044	5,697	8,986	9.49	947
1995	17,749.40	12,109	6,868	11,059	9.50	1,164
2008	33,537.58	16,269	9,227	24,646	9.63	2,559
2009	112,677.13	51,611	29,272	84,532	9.64	8,769
2013	5,841.84	1,818	1,031	4,869	9.70	502
2014	102,547.30	26,665	15,124	88,449	9.72	9,100
2015	68,889.15	13,847	7,854	61,724	9.74	6,337
2017	35,876.54	1,727	980	35,256	9.79	3,601
	1,362,250.61	845,123	479,331	896,542		94,135
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1913	57,346.08	46,888	41,434	17,059	13.11	1,301
1915	98,508.93	80,380	71,030	29,449	13.16	2,238
1916	6,178.37	5,037	4,451	1,851	13.18	140
1918	10.35	8	7	3	13.23	
1922	35,456.89	28,711	25,371	10,795	13.32	810

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BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1923	6,947.79	5,620	4,966	2,120	13.34	159
1924	150,154.12	121,310	107,199	45,959	13.36	3,440
1925	95.00	77	68	29	13.38	2
1926	928.67	748	661	286	13.41	21
1929	295.56	237	209	92	13.47	7
1930	5,503.07	4,411	3,898	1,715	13.49	127
1931	274.53	220	194	86	13.51	6
1938	271.81	215	190	87	13.66	6
1941	10,545.40	8,305	7,339	3,417	13.72	249
1946	420.94	328	290	140	13.82	10
1947	1,621.17	1,261	1,114	539	13.84	39
1949	146.05	113	100	49	13.88	4
1950	1,758.81	1,359	1,201	593	13.90	43
1952	1,204.08	926	818	410	13.94	29
1953	8,556.29	6,562	5,799	2,929	13.96	210
1956	12,857.42	9,779	8,641	4,473	14.02	319
1958	1,031.32	780	689	363	14.05	26
1959	1,895.78	1,429	1,263	671	14.07	48
1961	1,079.22	808	714	387	14.11	27
1964	12,923.95	9,576	8,462	4,720	14.16	333
1968	83,457.46	60,842	53,765	31,362	14.23	2,204
1970	1,595.81	1,153	1,019	609	14.27	43
1974	8,153.87	5,770	5,099	3,218	14.34	224
1975	3,061.29	2,154	1,903	1,219	14.36	85
1976	1,193.13	835	738	479	14.37	33
1977	17,137.92	11,914	10,528	6,953	14.39	483
1980	20,213.19	13,770	12,168	8,449	14.44	585
1981	296,444.51	200,431	177,116	125,258	14.46	8,662
1982	72,551.83	48,682	43,019	30,984	14.47	2,141
1983	379,455.53	252,520	223,146	163,899	14.49	11,311
1984	16,197.86	10,685	9,442	7,080	14.51	488
1985	233,619.66	152,755	134,986	103,306	14.52	7,115
1987	73,419.36	47,058	41,584	33,304	14.56	2,287
1988	64,578.21	40,961	36,196	29,674	14.57	2,037
1989	13,848.43	8,683	7,673	6,452	14.59	442
1990	120,934.79	74,908	66,194	57,159	14.61	3,912
1992	4,229.14	2,552	2,255	2,059	14.64	141
1994	15,333.35	8,973	7,929	7,711	14.68	525
1995	16,290.68	9,375	8,284	8,332	14.70	567

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BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1997	68,900.49	38,187	33,745	36,534	14.74	2,479
1999	99,339.91	52,687	46,558	54,769	14.78	3,706
2002	50,045.41	24,449	21,605	29,441	14.85	1,983
2003	55,587.40	26,273	23,217	33,482	14.87	2,252
2004	196,843.96	89,651	79,222	121,559	14.90	8,158
2005	155,686.54	68,032	60,118	98,682	14.93	6,610
2006	31,736.72	13,250	11,709	20,663	14.95	1,382
2007	144,675.68	57,304	50,638	96,931	14.98	6,471
2008	350,644.43	130,853	115,632	242,026	15.01	16,124
2009	851,445.34	296,341	261,869	606,605	15.04	40,333
2011	176,484.99	51,373	45,397	134,618	15.10	8,915
2012	233,307.68	60,226	53,220	184,754	15.14	12,203
2013	28,157.25	6,262	5,534	23,187	15.17	1,528
2014	197,288.84	36,055	31,861	169,374	15.21	11,136
2015	432,731.91	59,803	52,846	388,540	15.25	25,478
2016	285,402.41	25,201	22,269	268,841	15.30	17,571
2017	551,729.78	17,052	15,068	547,696	15.36	35,657
	5,767,736.36	2,342,108	2,069,662	3,813,429		254,865
BEND						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1913	1,085.98	921	1,108			
1916	687.78	582	702			
1917	3,286.44	2,779	3,352			
1928	1,457.73	1,219	1,487			
1936	111.47	92	114			
1942	245.57	202	250			
1947	1,006.10	819	1,026			
1948	66.75	54	68			
1950	1,026.45	831	1,047			
1953	786.60	633	802			
1954	7,326.60	5,881	7,473			
1955	42.70	34	44			
1958	247.74	197	253			
1959	136.86	109	140			

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BEND						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1962	204.84	161	209			
1973	2,028.79	1,532	2,069			
1974	2,100.72	1,578	2,143			
1981	11,064.81	7,994	11,286			
1983	79,890.83	56,931	81,489			
1984	85,777.67	60,674	87,493			
1985	9,019.69	6,330	9,200			
1986	1,271.73	885	1,297			
1987	86,970.97	59,975	88,710			
1990	273,697.19	183,200	279,171			
1996	40,870.14	25,224	41,688			
2002	17,172.24	9,301	17,516			
	627,584.39	428,138	640,136			
BIG FORK						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2053						
NET SALVAGE PERCENT.. -5						
1929	137.79	92	144	1	24.29	
1962	1,383.82	800	1,248	205	26.93	8
1966	80,839.18	45,493	70,967	13,914	27.23	511
1974	9,207.31	4,854	7,572	2,096	27.83	75
1976	291.49	151	236	71	27.97	3
1977	6,141.88	3,144	4,904	1,544	28.05	55
1979	8,040.36	4,029	6,285	2,157	28.19	77
1981	610.39	299	466	174	28.34	6
1985	541.14	251	392	177	28.62	6
1986	19,100.22	8,738	13,631	6,424	28.69	224
1992	1,347.85	554	864	551	29.13	19
1993	7,974.10	3,209	5,006	3,367	29.21	115
1995	25,109.55	9,646	15,047	11,318	29.36	385
2008	67,310.51	14,619	22,805	47,871	30.56	1,566
2009	24,675.90	4,926	7,684	18,225	30.67	594
2010	1,658.16	300	468	1,273	30.78	41
2011	12,143.28	1,962	3,061	9,690	30.90	314

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BIG FORK						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2053						
NET SALVAGE PERCENT.. -5						
2012	43,437.73	6,121	9,548	36,061	31.03	1,162
2013	16,954.59	2,016	3,145	14,657	31.16	470
2014	75,647.14	7,219	11,261	68,168	31.31	2,177
	402,552.39	118,423	184,734	237,946		7,808
CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2064						
NET SALVAGE PERCENT.. -6						
1927	44,041.89	27,579	46,684			
1928	120.74	75	128			
1940	531.85	315	564			
1942	3,244.67	1,903	3,439			
1946	252.77	145	268			
1950	30,778.04	17,306	32,582	43	30.59	1
1954	268.67	148	279	6	31.06	
1958	1,980.43	1,060	1,996	104	31.52	3
1962	1,141.84	594	1,118	92	31.99	3
1964	13,767.26	7,047	13,267	1,326	32.22	41
1966	1,671.34	842	1,585	186	32.45	6
1967	10,418.02	5,202	9,794	1,249	32.56	38
1974	4,025.98	1,879	3,538	730	33.36	22
1975	9,771.69	4,513	8,497	1,861	33.47	56
1979	109,607.80	48,259	90,857	25,327	33.92	747
1981	11,188.16	4,798	9,033	2,826	34.14	83
1989	24,564.00	9,245	17,406	8,632	35.04	246
1992	37,676.25	13,317	25,072	14,865	35.38	420
2000	59,540.04	16,647	31,341	31,771	36.37	874
2007	123,392.15	23,958	45,106	85,690	37.37	2,293
2008	2,010,120.22	361,180	679,995	1,450,732	37.53	38,655
2009	54,616.87	8,990	16,926	40,968	37.70	1,087
2011	2,765.37	366	689	2,242	38.05	59
2012	32,431.95	3,735	7,032	27,346	38.23	715

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CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2064						
NET SALVAGE PERCENT.. -6						
2014	38,258.74	2,977	5,605	34,949	38.63	905
2015	64,908.31	3,719	7,002	61,801	38.85	1,591
2017	28,908.29	362	682	29,961	39.35	761
	2,719,993.34	566,161	1,060,484	1,822,709		48,606
EAGLE POINT						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -3						
1957	26,018.99	17,915	26,800			
1982	18,627.31	10,956	18,356	830	19.86	42
1986	9,270.07	5,216	8,739	809	19.99	40
1987	1,233.37	685	1,148	123	20.02	6
2002	7,453.08	2,993	5,015	2,662	20.58	129
2011	54,838.03	12,316	20,635	35,848	21.05	1,703
2014	18,051.94	2,460	4,122	14,472	21.25	681
2017	9,075.55	204	342	9,006	21.51	419
	144,568.34	52,745	85,155	63,750		3,020
GRANITE						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -3						
1897	165.37	136	149	22	13.89	2
1978	9,823.54	6,582	7,193	2,926	15.99	183
1980	1,850.92	1,222	1,335	571	16.03	36
1982	110,470.66	71,730	78,385	35,400	16.07	2,203
1984	8,301.78	5,293	5,784	2,767	16.11	172
1988	4,628.41	2,829	3,091	1,676	16.19	104
1995	17,332.81	9,546	10,432	7,421	16.35	454
2002	8,097.08	3,748	4,096	4,244	16.54	257
2009	43,496.91	14,123	15,433	29,369	16.77	1,751
2011	4,462.04	1,206	1,318	3,278	16.84	195

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GRANITE						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -3						
2014	3,668.52	613	670	3,109	16.98	183
2015	2,448.11	308	337	2,185	17.03	128
2017	2,314.07	65	71	2,312	17.16	135
	217,060.22	117,401	128,293	95,279		5,803
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1906	385.00	368	335	50	2.88	17
1908	478.83	457	417	62	2.89	21
1909	1,602.50	1,531	1,396	207	2.89	72
1911	517.44	494	450	67	2.89	23
1924	5,374.54	5,120	4,668	707	2.90	244
1926	102.14	97	88	14	2.90	5
1928	2,461.11	2,342	2,135	326	2.91	112
1940	71.18	67	61	10	2.92	3
1942	655.89	621	566	90	2.92	31
1943	30.14	29	26	4	2.92	1
1946	736.84	697	635	101	2.92	35
1947	716.66	678	618	99	2.92	34
1954	455.00	429	391	64	2.93	22
1955	15,009.77	14,128	12,879	2,130	2.93	727
1956	171.00	161	147	24	2.93	8
1957	27,844.72	26,176	23,863	3,982	2.93	1,359
1958	91.00	85	77	14	2.93	5
1959	1,446.21	1,358	1,238	208	2.93	71
1963	397.39	372	339	58	2.93	20
1964	11,558.11	10,809	9,854	1,704	2.93	582
1965	389.24	364	332	57	2.94	19
1967	4,750.68	4,429	4,038	713	2.94	243
1968	254.93	237	216	39	2.94	13
1969	3,164.38	2,944	2,684	481	2.94	164
1971	2,417.21	2,244	2,046	372	2.94	127
1973	1,615.63	1,496	1,364	252	2.94	86
1975	1,950.01	1,801	1,642	308	2.94	105
1978	2,459.76	2,262	2,062	398	2.94	135

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KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1980	772.68	708	645	127	2.95	43
1984	23,106.73	20,995	19,140	3,967	2.95	1,345
1985	515.38	467	426	90	2.95	31
1986	4,424.23	4,000	3,646	778	2.95	264
1987	15,832.66	14,278	13,016	2,816	2.95	955
1991	9,854.56	8,775	8,000	1,855	2.95	629
1992	31,698.18	28,118	25,633	6,065	2.95	2,056
1993	16,045.72	14,176	12,923	3,123	2.95	1,059
1997	345,968.20	299,397	272,938	73,031	2.96	24,673
2002	23,620.94	19,657	17,920	5,701	2.96	1,926
2003	155,538.90	128,052	116,735	38,804	2.96	13,109
2005	9,896.40	7,929	7,228	2,668	2.97	898
2007	30,503.95	23,583	21,499	9,005	2.97	3,032
2009	2,974.78	2,187	1,994	981	2.97	330
2010	90,805.23	64,571	58,865	31,941	2.97	10,755
2011	1,633.06	1,113	1,015	618	2.97	208
2012	24,137.64	15,573	14,197	9,941	2.97	3,347
2017	30,698.28	4,322	3,940	26,758	2.99	8,949
	905,134.83	739,697	674,326	230,809		77,893
KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1918	30,856.65	30,249	28,388	2,468	2.00	1,234
1923	53,632.69	52,521	49,290	4,342	2.00	2,171
1941	318.17	310	291	27	2.00	14
1952	121.23	118	111	10	2.00	5
1953	467.92	454	426	42	2.00	21
1955	12.63	12	11	1	2.00	
1956	27.00	26	24	3	2.00	2
1957	9,333.75	9,035	8,479	855	2.00	428
1958	43,109.75	41,708	39,142	3,967	2.00	1,984
1959	22,160.72	21,428	20,110	2,051	2.00	1,026
1961	7,393.66	7,141	6,702	692	2.00	346
1962	143,458.28	138,469	129,952	13,507	2.00	6,754
1963	2,488.13	2,400	2,252	236	2.00	118

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KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1964	12,663.31	12,207	11,456	1,207	2.00	604
1966	112,013.77	107,827	101,194	10,819	2.00	5,410
1967	9,005.51	8,662	8,129	876	2.00	438
1969	13,750.50	13,206	12,394	1,357	2.00	678
1970	107.30	103	97	11	2.00	6
1971	7,766.90	7,447	6,989	778	2.00	389
1975	19,662.33	18,779	17,624	2,038	2.00	1,019
1984	5,009.37	4,727	4,436	573	2.00	286
1986	115,401.47	108,512	101,837	13,564	2.00	6,782
1987	126,554.61	118,766	111,461	15,094	2.00	7,547
1988	131,469.39	123,122	115,549	15,921	2.00	7,960
1989	103,644.51	96,849	90,892	12,753	2.00	6,376
1990	1,031,270.59	961,350	902,216	129,055	2.00	64,528
1991	239,297.46	222,504	208,817	30,480	2.00	15,240
1992	130,422.56	120,937	113,498	16,925	2.00	8,462
1993	3,458.23	3,197	3,000	458	2.00	229
1994	139,867.49	128,898	120,969	18,898	2.00	9,449
1996	186,853.37	170,950	160,435	26,419	2.00	13,210
1997	110,835.10	100,983	94,771	16,064	2.00	8,032
1998	585,810.34	531,318	498,636	87,174	2.00	43,587
1999	431,193.43	389,126	365,190	66,003	2.00	33,002
2001	1,398.33	1,247	1,170	228	2.00	114
2002	996,387.10	882,510	828,226	168,161	2.00	84,080
2004	2,347,651.47	2,044,734	1,918,960	428,692	2.00	214,346
2005	308,288.98	265,767	249,419	58,870	2.00	29,435
2006	13,062.97	11,128	10,444	2,619	2.00	1,310
2007	192,973.79	162,098	152,127	40,847	2.00	20,424
2008	6,378,069.88	5,268,860	4,944,765	1,433,305	2.00	716,652
2009	600,416.17	486,049	456,151	144,265	2.00	72,132
2010	116,511.23	91,982	86,324	30,187	2.00	15,094
2011	512,504.59	391,917	367,810	144,695	2.00	72,348
2012	106,767.13	78,296	73,480	33,287	2.00	16,644
2013	133,778.13	92,616	86,919	46,859	2.00	23,430
2014	281,110.71	178,888	167,884	113,226	2.00	56,613
2015	19,511.06	10,840	10,173	9,338	2.00	4,669
2016	167,917.03	71,964	67,537	100,380	2.00	50,190
2017	333,283.07	66,657	62,557	270,726	2.00	135,363
	16,339,069.76	13,658,894	12,818,717	3,520,353		1,760,181

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LAST CHANCE						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1983	88,206.88	58,700	67,048	22,923	14.49	1,582
1994	3,354.00	1,963	2,242	1,179	14.68	80
2004	126,269.42	57,508	65,686	63,108	14.90	4,235
2006	5,287.29	2,207	2,521	2,872	14.95	192
2009	25,602.70	8,911	10,178	15,936	15.04	1,060
2012	7,010.02	1,810	2,067	5,083	15.14	336
2013	3,374.96	751	858	2,585	15.17	170
2015	9,272.97	1,282	1,464	7,994	15.25	524
2017	4,270.99	132	151	4,206	15.36	274
	272,649.23	133,264	152,216	125,886		8,453
LIFTON						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1960	1,731.89	1,301	1,151	616	14.09	44
1980	84,640.87	57,661	51,007	35,326	14.44	2,446
1981	8,777.67	5,935	5,250	3,703	14.46	256
1982	2,843.04	1,908	1,688	1,212	14.47	84
1984	65,217.79	43,020	38,056	28,466	14.51	1,962
1985	60,172.40	39,344	34,804	26,572	14.52	1,830
1987	3,198.48	2,050	1,813	1,449	14.56	100
1988	5,777.17	3,664	3,241	2,652	14.57	182
1989	3,182.63	1,996	1,766	1,481	14.59	102
2002	7,577.75	3,702	3,275	4,454	14.85	300
2010	37,750.14	12,117	10,719	27,786	15.07	1,844
2011	7,445.84	2,167	1,917	5,678	15.10	376
2013	13,390.14	2,978	2,634	11,024	15.17	727
2014	75,257.77	13,754	12,167	64,596	15.21	4,247
2017	32,935.70	1,018	901	32,694	15.36	2,129
	409,899.28	192,615	170,389	247,708		16,629

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MERWIN						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
1933	77,851.67	49,206	52,812	28,932	26.57	1,089
1958	89,090.55	49,992	53,656	39,889	29.01	1,375
1969	1,042.53	540	580	515	30.04	17
1977	24,776.39	11,880	12,751	13,265	30.77	431
1982	14,082.15	6,352	6,818	7,969	31.22	255
1986	22,757.14	9,683	10,393	13,502	31.57	428
1988	14,084.68	5,795	6,220	8,569	31.75	270
1990	44,613.00	17,687	18,983	27,860	31.93	873
1992	29,108.23	11,070	11,881	18,682	32.12	582
1995	336,771.06	119,315	128,060	225,550	32.40	6,961
1997	497,360.51	166,659	178,874	343,355	32.60	10,532
1998	18,921.63	6,150	6,601	13,267	32.70	406
1999	358,445.63	112,677	120,935	255,433	32.81	7,785
2000	35,858.76	10,889	11,687	25,965	32.91	789
2001	617,308.44	180,354	193,573	454,601	33.02	13,767
2002	1,212,412.58	339,734	364,634	908,399	33.13	27,419
2003	7,356.24	1,970	2,114	5,610	33.25	169
2004	56,265.67	14,347	15,399	43,680	33.36	1,309
2005	23,611.30	5,702	6,120	18,672	33.48	558
2006	201,218.56	45,715	49,066	162,214	33.61	4,826
2007	134,062.30	28,492	30,580	110,185	33.73	3,267
2008	435,279.31	85,837	92,128	364,915	33.86	10,777
2009	1,248,115.42	225,606	242,141	1,068,380	34.00	31,423
2010	171,101.90	28,026	30,080	149,577	34.14	4,381
2011	1,756,352.53	256,100	274,870	1,569,300	34.29	45,766
2012	143,470.40	18,225	19,561	131,083	34.44	3,806
2013	396,198.61	42,433	45,543	370,466	34.60	10,707
2014	258,902.26	22,253	23,884	247,963	34.77	7,132
2015	1,455,059.21	92,402	99,174	1,428,638	34.95	40,877
2016	157,306.32	6,196	6,650	158,522	35.15	4,510
2017	542,530.67	7,468	8,015	561,642	35.37	15,879
	10,381,315.65	1,978,755	2,123,782	8,776,599		258,366

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NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -3						
1950	150,232.26	109,000	91,128	63,611	17.44	3,647
1951	48,821.02	35,315	29,525	20,761	17.47	1,188
1952	125,076.58	90,192	75,404	53,425	17.50	3,053
1953	219,169.23	157,538	131,707	94,037	17.53	5,364
1955	94,169.93	67,240	56,215	40,780	17.59	2,318
1956	3,151.37	2,242	1,874	1,372	17.62	78
1957	3,361.12	2,383	1,992	1,470	17.65	83
1958	2,821.07	1,993	1,666	1,239	17.68	70
1961	22,830.42	15,931	13,319	10,196	17.78	573
1962	4,142.50	2,878	2,406	1,861	17.81	104
1964	169.16	116	97	77	17.87	4
1965	4,545.23	3,116	2,605	2,077	17.89	116
1966	1,075.44	734	614	494	17.92	28
1967	172.52	117	98	80	17.95	4
1968	9,942.80	6,714	5,613	4,628	17.98	257
1970	1,251.72	836	699	590	18.04	33
1971	4,071.22	2,703	2,260	1,934	18.07	107
1972	2,704.06	1,784	1,491	1,294	18.10	71
1973	22,017.75	14,435	12,068	10,610	18.13	585
1976	7,665.55	4,925	4,117	3,778	18.21	207
1977	3,453.68	2,202	1,841	1,716	18.24	94
1978	13,029.27	8,243	6,891	6,529	18.27	357
1979	11,585.13	7,270	6,078	5,855	18.30	320
1981	27,727.82	17,105	14,300	14,259	18.35	777
1982	25,342.32	15,486	12,947	13,156	18.38	716
1985	50,158.77	29,729	24,855	26,809	18.46	1,452
1986	33,963.95	19,902	16,639	18,344	18.49	992
1987	37,670.02	21,818	18,241	20,559	18.51	1,111
1988	36,381.93	20,809	17,397	20,076	18.54	1,083
1989	8,505.08	4,799	4,012	4,748	18.57	256
1992	141,823.16	76,507	63,963	82,115	18.66	4,401
1993	218,977.51	116,139	97,096	128,450	18.69	6,873
1994	142,129.25	74,028	61,890	84,503	18.72	4,514
1995	804,416.46	410,935	343,556	484,993	18.75	25,866
1996	81,414.76	40,734	34,055	49,802	18.78	2,652
1997	207,494.68	101,553	84,902	128,818	18.81	6,848
1998	1,261,992.18	602,572	503,772	796,080	18.85	42,232
1999	1,959.67	912	762	1,256	18.88	67
2000	1,158.66	524	438	755	18.92	40

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NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -3						
2001	2,755.30	1,209	1,011	1,827	18.95	96
2002	271,203.51	115,007	96,150	183,190	18.99	9,647
2003	7,645.28	3,123	2,611	5,264	19.03	277
2004	3,229.10	1,266	1,058	2,268	19.07	119
2005	353,603.48	132,518	110,790	253,422	19.11	13,261
2006	108,978.93	38,810	32,447	79,802	19.15	4,167
2007	2,260,558.74	759,795	635,216	1,693,160	19.20	88,185
2008	325,698.97	102,543	85,730	249,740	19.24	12,980
2009	4,904,618.57	1,431,820	1,197,052	3,854,705	19.29	199,829
2010	196,307.04	52,484	43,878	158,318	19.34	8,186
2011	2,975,726.81	716,903	599,356	2,465,642	19.39	127,160
2012	223,061.33	47,283	39,530	190,223	19.45	9,780
2013	1,102,521.56	200,058	167,256	968,342	19.50	49,659
2014	86,620.16	12,740	10,651	78,568	19.57	4,015
2015	2,221,119.88	245,522	205,265	2,082,488	19.63	106,087
2016	462,369.77	32,003	26,756	449,485	19.71	22,805
2017	257,276.87	6,275	5,246	259,749	19.79	13,125
	19,599,870.55	5,990,818	5,008,537	15,179,330		787,919
PARIS						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1910	113.61	103	115			
1926	3,759.24	3,399	3,797			
1957	469.21	412	474			
1962	1,431.27	1,247	1,446			
1978	2,671.10	2,237	2,698			
1981	59,795.95	49,516	60,394			
1984	12,153.87	9,931	12,275			
1989	3,563.82	2,831	3,599			
2002	7,818.73	5,359	7,897			
2009	56,119.44	30,769	56,681			
2011	2,897.41	1,397	2,926			
2014	11,487.60	3,849	9,059	2,544	6.87	370
	162,281.25	111,050	161,360	2,544		370

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PIONEER						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1897	9,225.46	7,910	7,469	1,941	10.78	180
1916	81.70	69	65	18	11.11	2
1922	2,167.49	1,824	1,722	489	11.20	44
1925	1,374.43	1,153	1,089	313	11.25	28
1930	386.98	323	305	90	11.33	8
1951	346.19	280	264	89	11.62	8
1958	2,480.43	1,972	1,862	668	11.71	57
1959	1,236.69	981	926	335	11.72	29
1963	80,473.32	63,080	59,560	22,522	11.77	1,914
1978	9,739.26	7,166	6,766	3,168	11.95	265
1984	1,067.47	755	713	376	12.01	31
1987	16,499.35	11,378	10,743	6,086	12.05	505
1989	94,892.48	64,194	60,612	36,178	12.07	2,997
1995	18,538.39	11,631	10,982	7,927	12.14	653
1997	94,282.50	57,208	54,016	42,152	12.17	3,464
2000	33,703.71	19,217	18,145	16,233	12.22	1,328
2002	96,557.50	52,298	49,380	49,109	12.25	4,009
2006	6,493.69	3,049	2,879	3,745	12.32	304
2009	69,840.91	27,729	26,182	45,056	12.38	3,639
2012	5,010.03	1,504	1,420	3,690	12.45	296
2015	399,676.66	65,761	62,092	345,578	12.53	27,580
2017	22,634.37	847	800	22,287	12.61	1,767
	966,709.01	400,329	377,992	608,051		49,108
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -2						
1911	4,210.98	3,264	2,937	1,359	16.08	85
1928	2,916.75	2,204	1,983	992	16.70	59
1944	9,515.00	6,952	6,255	3,451	17.24	200
1956	25,348.78	17,862	16,070	9,786	17.62	555
1958	5,482.50	3,835	3,450	2,142	17.68	121
1959	1,772.02	1,235	1,111	696	17.71	39
1960	20,276.00	14,068	12,657	8,025	17.75	452
1963	6,606.80	4,526	4,072	2,667	17.84	149
1965	17,139.79	11,637	10,470	7,013	17.89	392

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PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -2						
1966	3,200.00	2,162	1,945	1,319	17.92	74
1973	171.19	111	100	75	18.13	4
1976	245.15	156	140	110	18.21	6
1977	2,307.36	1,457	1,311	1,043	18.24	57
1986	32,882.53	19,081	17,167	16,373	18.49	886
1987	3,021.58	1,733	1,559	1,523	18.51	82
1988	2,531.75	1,434	1,290	1,292	18.54	70
1990	638,696.43	351,905	316,603	334,867	18.60	18,004
1993	414,082.38	217,484	195,667	226,697	18.69	12,129
1996	25,930.44	12,848	11,559	14,890	18.78	793
1998	19,080.37	9,022	8,117	11,345	18.85	602
1999	3,597.09	1,658	1,492	2,177	18.88	115
2001	125,760.61	54,637	49,156	79,120	18.95	4,175
2002	90,846.55	38,150	34,323	58,341	18.99	3,072
2003	1,685.27	682	614	1,105	19.03	58
2004	1,747.78	679	611	1,172	19.07	61
2005	55,876.21	20,737	18,657	38,337	19.11	2,006
2006	8,620.48	3,040	2,735	6,058	19.15	316
2008	115,614.48	36,047	32,431	85,496	19.24	4,444
2009	70,702.77	20,440	18,390	53,727	19.29	2,785
2010	5,825.59	1,542	1,387	4,555	19.34	236
2011	426,913.46	101,852	91,635	343,817	19.39	17,732
2012	4,344,207.67	911,919	820,439	3,610,653	19.45	185,638
2013	285,497.50	51,302	46,156	245,052	19.50	12,567
2014	18,485.29	2,692	2,422	16,433	19.57	840
2017	13,088.03	316	284	13,065	19.79	660
	6,803,886.58	1,928,669	1,735,193	5,204,771		269,464
PROSPECT #3						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
1934	21,072.85	13,269	22,126			
1958	344.71	193	362			
1959	8,549.43	4,768	8,977			
1965	13,833.85	7,400	14,526			
1969	6,871.25	3,561	7,215			

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PROSPECT #3						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
1971	1,371.24	698	1,440			
1973	1,442.50	721	1,515			
1982	1,589.91	717	1,669			
1987	1,233.38	516	1,216	79	31.66	2
1990	4,077.99	1,617	3,810	472	31.93	15
1994	112,485.95	40,860	96,266	21,844	32.31	676
1998	232,725.21	75,640	178,208	66,153	32.70	2,023
2001	1,051.38	307	723	381	33.02	12
2002	5,991.94	1,679	3,956	2,336	33.13	71
2004	19,139.24	4,880	11,497	8,599	33.36	258
2008	8,434.72	1,663	3,918	4,938	33.86	146
2009	2,450.63	443	1,044	1,529	34.00	45
2012	1,444,136.60	183,447	432,202	1,084,141	34.44	31,479
2017	2,497.65	34	80	2,542	35.37	72
	1,889,300.43	342,413	790,750	1,193,015		34,799
SANTA CLARA						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1917	4,607.08	4,184	4,653			
1920	66.09	60	67			
1959	88.50	78	89	1	6.62	
1960	65.41	57	65	1	6.63	
1965	3,047.91	2,641	2,997	81	6.65	12
1966	227.32	197	224	6	6.65	1
1971	140.25	120	136	5	6.67	1
1981	212.96	176	200	15	6.70	2
1982	1,972.41	1,626	1,845	147	6.71	22
1984	1,667.89	1,363	1,547	138	6.71	21
1985	2,045.14	1,663	1,887	178	6.72	26
1986	31,482.99	25,463	28,899	2,899	6.72	431
1987	147,212.65	118,417	134,397	14,287	6.72	2,126
1988	4,162.19	3,327	3,776	428	6.73	64
1989	3,085.45	2,451	2,782	335	6.73	50
1994	85,224.20	65,109	73,895	12,181	6.75	1,805
1995	176,144.98	133,298	151,286	26,620	6.75	3,944

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SANTA CLARA						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1997	6,984.02	5,170	5,868	1,186	6.76	175
1999	104,022.41	75,013	85,136	19,927	6.77	2,943
2002	18,617.59	12,761	14,483	4,321	6.79	636
2008	2,909.18	1,673	1,899	1,040	6.82	152
2009	46,143.65	25,299	28,713	17,892	6.83	2,620
2010	31,858.05	16,479	18,703	13,474	6.84	1,970
2011	14,549.85	7,016	7,963	6,733	6.84	984
2015	15,455.05	4,087	4,639	10,971	6.88	1,595
2017	6,664.80	446	506	6,225	6.91	901
	708,658.02	508,174	576,655	139,090		20,481
STAIRS						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1895	1,056.36	907	932	145	10.75	13
1957	13,940.68	11,113	11,425	2,795	11.69	239
1978	9,658.47	7,107	7,306	2,545	11.95	213
1981	2,469.57	1,784	1,834	685	11.98	57
1985	70,316.29	49,348	50,733	20,990	12.02	1,746
1986	9,258.74	6,444	6,625	2,819	12.03	234
1988	4,035.74	2,757	2,834	1,282	12.06	106
1990	8,555.52	5,727	5,888	2,839	12.08	235
1994	730.00	465	478	267	12.13	22
1996	23,223.91	14,333	14,735	8,953	12.16	736
2002	9,741.33	5,276	5,424	4,512	12.25	368
2009	11,503.99	4,567	4,695	7,039	12.38	569
2010	3,793.25	1,396	1,435	2,434	12.40	196
2011	6,757.61	2,273	2,337	4,556	12.42	367
2012	1,292.03	388	399	919	12.45	74
2017	49,908.58	1,867	1,919	48,987	12.61	3,885
	226,242.07	115,752	119,000	111,767		9,060

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SWIFT						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
1958	473,720.44	265,824	271,035	226,371	29.01	7,803
1961	1,484.19	817	833	725	29.29	25
1966	1,842.78	978	997	938	29.76	32
1967	1,505.38	793	809	772	29.85	26
1976	1,893.55	918	936	1,052	30.68	34
1981	195,540.58	89,381	91,133	114,184	31.13	3,668
1982	11,396.17	5,140	5,241	6,725	31.22	215
1984	233.82	103	105	140	31.39	4
1987	93,731.55	39,236	40,005	58,413	31.66	1,845
1990	88,733.74	35,179	35,869	57,302	31.93	1,795
1994	29,148.67	10,588	10,796	19,811	32.31	613
1995	99,406.06	35,219	35,909	68,467	32.40	2,113
1996	82,205.32	28,356	28,912	57,404	32.50	1,766
1997	36,862.07	12,352	12,594	26,111	32.60	801
1998	58,811.72	19,115	19,490	42,263	32.70	1,292
1999	112,366.39	35,322	36,014	81,970	32.81	2,498
2002	107,537.22	30,133	30,724	82,190	33.13	2,481
2003	29,544.07	7,910	8,065	22,956	33.25	690
2004	2,157,086.67	550,041	560,824	1,704,118	33.36	51,083
2006	16,477.34	3,743	3,816	13,485	33.61	401
2007	4,013.47	853	870	3,344	33.73	99
2008	123,193.53	24,294	24,770	104,583	33.86	3,089
2009	87,063.91	15,737	16,045	75,372	34.00	2,217
2010	7,703.76	1,262	1,287	6,802	34.14	199
2011	526,095.12	76,712	78,216	474,184	34.29	13,829
2012	3,175,446.88	403,374	411,281	2,922,938	34.44	84,870
2013	60,207.53	6,448	6,574	56,644	34.60	1,637
2014	265,637.38	22,832	23,280	255,640	34.77	7,352
2015	9,593.60	609	621	9,452	34.95	270
2016	66,984.50	2,638	2,690	67,644	35.15	1,924
2017	92,250.54	1,270	1,295	95,568	35.37	2,702
	8,017,717.95	1,727,177	1,761,035	6,657,569		197,373

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VIVA NAUGHTON						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -2						
1969	1,212.14	949	772	465	11.01	42
1986	148,627.01	106,038	86,238	65,362	11.18	5,846
1989	5,792.74	4,024	3,273	2,636	11.21	235
2009	14,089.93	5,875	4,778	9,594	11.47	836
2014	37,628.92	8,632	7,020	31,361	11.58	2,708
	207,350.74	125,518	102,080	109,418		9,667
WALLOWA FALLS						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2057						
NET SALVAGE PERCENT.. -6						
1924	1,537.90	1,020	1,630			
1926	95.71	63	101			
1927	1,807.42	1,187	1,916			
1931	638.72	414	677			
1934	211.88	136	225			
1938	88.45	56	94			
1939	211.21	133	224			
1941	19.73	12	21			
1945	872.28	534	925			
1951	67.09	40	71			
1952	706.64	418	749			
1953	206.52	122	219			
1955	183.14	107	194			
1958	417.67	239	443			
1959	12,130.85	6,899	12,859			
1967	1,167.31	628	1,237			
1969	4,515.55	2,390	4,786			
1980	2,652.73	1,256	2,812			
1981	842.46	394	893			
1987	605.84	260	642			
1988	311.03	131	330			
1997	614,210.72	211,153	619,780	31,283	32.00	978
2002	7,853.46	2,259	6,631	1,694	32.52	52
2006	25,084.28	5,860	17,200	9,389	32.97	285
2011	1,734.72	260	763	1,076	33.63	32

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WALLOWA FALLS						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2057						
NET SALVAGE PERCENT.. -6						
2012	46,948.51	6,135	18,008	31,758	33.78	940
2014	15,521.73	1,371	4,024	12,429	34.10	364
2017	19,776.94	274	804	20,159	34.68	581
	760,420.49	243,751	698,258	107,788		3,232
WEBER						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -6						
1911	660.10	447	700			
1929	266.78	170	283			
1930	678.35	431	719			
1948	398.01	234	422			
1955	36.17	20	36	2	29.58	
1960	33,487.49	18,355	33,356	2,141	30.09	71
1962	533.26	288	523	42	30.29	1
1963	188.82	101	184	17	30.40	1
1964	100.16	53	96	10	30.50	
1978	1,787.04	835	1,517	377	31.88	12
1981	1,064.93	479	870	258	32.17	8
1985	18,505.73	7,860	14,284	5,332	32.56	164
1987	10,960.85	4,506	8,189	3,430	32.75	105
2007	4,563.78	946	1,719	3,118	34.98	89
2008	1,633.15	314	571	1,161	35.12	33
2009	49,572.04	8,723	15,852	36,694	35.27	1,040
2011	128,426.55	18,197	33,069	103,064	35.58	2,897
2012	5,466.63	675	1,227	4,568	35.74	128
2017	1,526.61	20	36	1,582	36.73	43
	259,856.45	62,654	113,652	161,796		4,592

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YALE						
INTERIM SURVIVOR CURVE.. IOWA 70-L0						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -6						
1953	526,685.97	307,214	340,417	217,871	28.53	7,637
1963	3,763.22	2,062	2,285	1,704	29.48	58
1964	13,664.55	7,435	8,239	6,246	29.57	211
1970	3,079.89	1,597	1,770	1,495	30.13	50
1986	3,991.42	1,715	1,900	2,331	31.57	74
1987	110,528.44	46,708	51,756	65,404	31.66	2,066
1991	1,691.53	664	736	1,057	32.02	33
1992	42,387.58	16,273	18,032	26,899	32.12	837
1995	40,732.30	14,569	16,144	27,033	32.40	834
1996	825,743.49	287,541	318,617	556,671	32.50	17,128
1997	123,192.05	41,673	46,177	84,407	32.60	2,589
1998	73,601.23	24,149	26,759	51,258	32.70	1,568
1999	8,956.39	2,842	3,149	6,345	32.81	193
2000	808,286.61	247,782	274,561	582,222	32.91	17,691
2001	131,668.09	38,835	43,032	96,536	33.02	2,924
2002	18,883.86	5,342	5,919	14,098	33.13	426
2003	304,830.67	82,392	91,297	231,824	33.25	6,972
2005	46,090.33	11,236	12,450	36,405	33.48	1,087
2006	89,480.68	20,523	22,741	72,108	33.61	2,145
2008	6,730.44	1,340	1,485	5,649	33.86	167
2010	1,599.76	265	294	1,402	34.14	41
2012	46,342.63	5,943	6,585	42,538	34.44	1,235
2013	10,619.22	1,148	1,272	9,984	34.60	289
2014	70,631.22	6,129	6,791	68,078	34.77	1,958
2015	224,161.74	14,371	15,924	221,687	34.95	6,343
2017	358,406.86	4,981	5,519	374,392	35.37	10,585
	3,895,750.17	1,194,729	1,323,851	2,805,644		85,141
	83,047,858.11	33,924,358	33,355,588	52,111,793		4,006,965

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.0 4.82

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTON/ST. ANTHONY						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -1						
1926	52.64	46	26	27	8.87	3
1972	376.37	303	172	208	9.53	22
1973	171.97	138	78	95	9.54	10
1974	108.57	87	49	60	9.55	6
1980	7,482.62	5,800	3,289	4,268	9.59	445
	8,192.17	6,374	3,615	4,659		486
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -1						
1924	27.49	23	20	7	13.01	1
1943	168.13	134	118	51	13.92	4
1948	695.38	546	482	220	14.11	16
1962	63.72	48	42	22	14.55	2
1966	98.19	72	64	36	14.65	2
1967	80.52	59	52	29	14.67	2
1968	80.57	59	52	29	14.70	2
1970	111.98	81	72	42	14.74	3
1972	1,507.51	1,078	953	570	14.78	39
1973	143.13	102	90	54	14.80	4
1974	315.54	223	197	122	14.82	8
1976	138.90	97	86	55	14.86	4
1977	230.21	160	141	91	14.88	6
1978	1,076.75	741	655	433	14.90	29
1979	296.06	202	179	121	14.92	8
1980	827.54	561	496	340	14.93	23
1981	840.02	565	499	349	14.95	23
1982	885.16	590	521	373	14.97	25
1984	68,926.66	45,143	39,892	29,724	15.00	1,982
1985	194.67	126	111	85	15.01	6
1986	3,833.23	2,460	2,174	1,698	15.03	113
2008	1,412.64	511	452	975	15.26	64
	81,954.00	53,581	47,348	35,426		2,366

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEND						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
2000	15,383.82	8,618	15,538			
	15,383.82	8,618	15,538			
CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2064						
NET SALVAGE PERCENT.. -4						
1970	82.71	41	77	9	35.33	
1973	175.29	83	155	27	35.86	1
1978	226.04	100	187	48	36.70	1
1979	146.65	64	120	33	36.86	1
1980	409.40	175	328	98	37.01	3
1984	10,084.02	4,027	7,543	2,945	37.60	78
	11,124.11	4,490	8,410	3,159		84
GRANITE						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -2						
1948	144.67	112	122	25	15.61	2
1964	95.59	70	77	21	16.22	1
1972	178.11	124	136	46	16.45	3
1974	991.44	682	746	266	16.50	16
	1,409.81	988	1,080	358		22
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1924	11,111.53	10,635	9,695	1,416	2.89	490
1927	29.65	28	26	4	2.90	1

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1929	71.24	68	62	9	2.90	3
1965	36,462.30	34,163	31,144	5,319	2.95	1,803
2008	14,112.86	10,649	9,708	4,405	2.97	1,483
	61,787.58	55,543	50,634	11,154		3,780
KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1918	286.54	281	264	23	2.00	12
1919	57.94	57	53	4	2.00	2
1924	10.34	10	10			
1958	138,487.80	133,984	125,741	12,746	2.00	6,373
1962	11,438.54	11,041	10,362	1,077	2.00	538
1963	4,020.09	3,878	3,639	381	2.00	190
1985	907.14	855	802	105	2.00	52
1999	6,106.81	5,511	5,172	935	2.00	468
2007	1,393.24	1,170	1,098	295	2.00	148
2011	7,444.98	5,693	5,343	2,102	2.00	1,051
2012	12,890.80	9,453	8,871	4,019	2.00	2,010
2017	1,358.53	272	255	1,103	2.00	552
	184,402.75	172,205	161,612	22,791		11,396
LIFTON						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -1						
1931	97.84	80	71	28	13.39	2
1948	404.64	318	281	127	14.11	9
1956	116.52	89	79	39	14.38	3
1957	103.85	79	70	35	14.41	2
1975	128.33	90	80	50	14.84	3
1978	187.48	129	114	75	14.90	5

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LIFTON						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -1						
1981	278.86	188	166	115	14.95	8
1986	1,592.57	1,022	904	704	15.03	47
2014	9,153.34	1,594	1,410	7,835	15.31	512
	12,063.43	3,589	3,175	9,009		591
MERWIN						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -3						
1985	38,067.32	16,008	17,181	22,028	34.06	647
1991	6,041.79	2,249	2,414	3,809	34.64	110
1996	4,372.95	1,425	1,529	2,975	35.06	85
1998	24,402.04	7,445	7,991	17,143	35.21	487
2000	2,302.18	652	700	1,671	35.35	47
2003	8,008.93	1,980	2,125	6,124	35.56	172
2004	31,090.04	7,284	7,818	24,205	35.63	679
2005	5,260.49	1,164	1,249	4,169	35.69	117
2011	36,262.09	4,693	5,037	32,313	36.05	896
2012	8,305.78	931	999	7,556	36.10	209
2014	4,102.92	305	327	3,899	36.21	108
	168,216.53	44,136	47,371	125,892		3,557
NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
1950	31,119.20	22,735	19,007	12,423	17.85	696
1952	5,136.75	3,725	3,114	2,074	17.96	115
1953	31,772.93	22,952	19,189	12,902	18.02	716
1955	6,771.63	4,854	4,058	2,781	18.12	153
1956	4,885.88	3,487	2,915	2,019	18.18	111
1994	16,988.37	8,595	7,186	9,973	19.48	512
1995	15,378.36	7,622	6,372	9,160	19.50	470
2000	560,005.70	244,229	204,184	361,422	19.58	18,459
2001	14,963.95	6,316	5,280	9,833	19.60	502

PACIFICORP
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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2002	5,758.17	2,345	1,961	3,855	19.62	196
2004	8,843.32	3,321	2,776	6,155	19.65	313
2007	20,132.96	6,447	5,390	14,944	19.69	759
	721,757.22	336,628	281,433	447,542		23,002
PARIS						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. 0						
1974	144.31	122	144			
1982	272.91	223	273			
	417.22	345	417			
PIONEER						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1948	68.16	56	53	16	11.76	1
1966	315.51	245	231	87	12.11	7
1970	316.54	242	228	91	12.18	7
1974	107.93	81	76	33	12.23	3
1980	1,744.54	1,262	1,192	570	12.30	46
1982	228.29	163	154	77	12.32	6
1983	336.27	238	225	115	12.33	9
1989	6,484.45	4,343	4,101	2,449	12.39	198
	9,601.69	6,630	6,260	3,438		277

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
1999	19,027.06	8,545	7,688	11,529	19.57	589
	19,027.06	8,545	7,688	11,529		589
PROSPECT #3						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -3						
1932	3,934.34	2,691	4,052			
1991	13,248.42	4,933	11,898	1,748	34.64	50
1992	37,458.57	13,616	32,839	5,743	34.73	165
1997	8,073.61	2,549	6,148	2,168	35.13	62
	62,714.94	23,789	54,937	9,659		277
SANTA CLARA						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1917	685.38	630	692			
1985	3,402.00	2,772	3,156	280	6.81	41
1988	3,865.10	3,094	3,523	381	6.82	56
	7,952.48	6,496	7,371	661		97
SWIFT						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
1958	325,233.59	190,851	194,592	146,903	30.31	4,847
1976	1,829.02	897	915	1,006	33.02	30
1990	48,951.35	19,005	19,378	32,021	34.55	927
1991	4,893.59	1,857	1,893	3,245	34.64	94
1992	7,800.28	2,890	2,947	5,244	34.73	151

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWIFT						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
1994	7,305.49	2,571	2,621	5,049	34.90	145
1995	12,177.40	4,167	4,249	8,538	34.98	244
2017	3,032.12	35	36	3,148	36.37	87
	411,222.84	222,273	226,630	205,154		6,525
VIVA NAUGHTON						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -1						
1986	20,594.26	14,575	11,853	8,947	11.46	781
	20,594.26	14,575	11,853	8,947		781
WEBER						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1948	227.69	140	237			
1958	98.18	56	102			
1967	156.89	83	151	12	32.82	
1969	94.19	49	89	9	33.14	
1985	20,464.56	8,452	15,348	5,935	35.33	168
2011	1,228.58	154	280	998	37.53	27
	22,270.09	8,934	16,206	6,955		195
YALE						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
1953	484,056.38	295,095	326,987	181,272	29.40	6,166
1991	5,029.74	1,909	2,115	3,166	34.64	91
1994	10,454.15	3,678	4,075	6,901	34.90	198

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YALE						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
2000	12,152.39	3,509	3,888	8,872	35.35	251
2004	35,166.30	8,399	9,307	27,618	35.63	775
2017	14,124.07	165	183	14,647	36.37	403
	560,983.03	312,755	346,556	242,476		7,884
	2,381,075.03	1,290,494	1,298,134	1,148,809		61,909

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 2.60

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTON/ST. ANTHONY						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -1						
1917	614.30	555	315	306	9.19	33
2013	4,910.62	1,540	873	4,086	9.95	411
	5,524.92	2,095	1,188	4,392		444
BEAR RIVER						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1908	1,605.83	1,395	1,233	405	13.66	30
1915	55,581.41	47,942	42,365	14,328	13.88	1,032
1917	8,590.38	7,393	6,533	2,229	13.94	160
1948	1,535.53	1,254	1,108	458	14.72	31
1950	459.00	373	330	139	14.77	9
1951	1,685.83	1,367	1,208	512	14.79	35
1980	162,449.71	115,429	102,002	63,697	15.33	4,155
1981	12,401.96	8,742	7,725	4,925	15.35	321
1985	16,674.85	11,340	10,021	6,987	15.42	453
1986	104,796.65	70,572	62,363	44,530	15.43	2,886
1987	7,992.50	5,324	4,705	3,448	15.45	223
1993	10,709.28	6,589	5,823	5,101	15.55	328
1994	13,489.77	8,167	7,217	6,543	15.56	421
2000	11,220.88	5,972	5,277	6,168	15.66	394
2004	27,259.29	12,722	11,242	16,562	15.72	1,054
2006	105,052.47	44,832	39,617	67,537	15.75	4,288
2009	42,580.56	15,094	13,338	30,094	15.79	1,906
2011	10,652.43	3,143	2,777	8,088	15.82	511
2013	240,199.82	53,896	47,627	197,377	15.85	12,453
2016	75,137.15	6,570	5,806	70,834	15.89	4,458
2017	105,292.28	3,275	2,894	104,504	15.90	6,573
	1,015,367.58	431,391	381,210	654,465		41,721

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEND						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -6						
1936	174.40	157	185			
	174.40	157	185			
BIG FORK						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2053						
NET SALVAGE PERCENT.. -5						
1910	1,600.00	1,246	1,680			
1929	632.86	467	665			
1944	26.50	19	28			
1949	1,471.53	1,005	1,545			
2006	180,287.72	46,606	72,994	116,308	34.23	3,398
2008	27,776.90	6,194	9,701	19,465	34.38	566
2011	20,337.54	3,329	5,214	16,141	34.60	467
2014	2,151.99	204	320	1,940	34.82	56
	234,285.04	59,070	92,146	153,853		4,487
CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2064						
NET SALVAGE PERCENT.. -12						
1914	4,207.69	3,291	4,713			
1927	12,971.03	9,657	14,528			
1950	26,253.06	17,499	29,403			
1955	37,051.78	23,933	41,498			
1987	277,232.45	124,958	241,163	69,337	41.10	1,687
1989	15,161.75	6,560	12,660	4,321	41.37	104
1990	70,054.06	29,658	57,239	21,222	41.50	511
1992	6,546.61	2,643	5,101	2,231	41.76	53
1993	22,309.17	8,781	16,947	8,039	41.89	192
1994	18,476.87	7,077	13,658	7,036	42.02	167
1995	32,073.09	11,938	23,040	12,882	42.15	306

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2064						
NET SALVAGE PERCENT.. -12						
2001	44,075.46	13,209	25,493	23,872	42.92	556
2008	5,646.22	1,100	2,123	4,201	43.80	96
2017	20,033.14	247	477	21,960	44.91	489
	592,092.38	260,551	488,042	175,101		4,161
EAGLE POINT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -2						
1972	176.59	119	180			
1983	8,815.33	5,374	8,677	314	21.66	14
2002	36,709.01	15,120	24,414	13,029	22.28	585
2003	49,239.72	19,484	31,460	18,764	22.31	841
2004	4,320.33	1,636	2,642	1,765	22.34	79
2013	32,172.12	5,417	8,747	24,069	22.61	1,065
2014	46,848.81	6,367	10,281	37,505	22.64	1,657
	178,281.91	53,517	86,401	95,447		4,241
KLAMATH RIVER						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1924	7,119.25	6,859	6,253	866	2.93	296
1926	391.44	377	344	48	2.94	16
1942	510.23	489	446	64	2.95	22
1943	418.47	401	366	53	2.95	18
1966	101,243.29	95,389	86,959	14,284	2.97	4,809
1967	5,006.33	4,712	4,296	711	2.97	239
1992	8,145.21	7,276	6,633	1,512	2.99	506
1994	50,373.33	44,607	40,665	9,709	2.99	3,247
2001	4,740.02	4,007	3,653	1,087	2.99	364
2009	61,983.12	45,825	41,775	20,208	2.99	6,759
2011	1,144.12	782	713	431	3.00	144
	241,074.81	210,724	192,101	48,974		16,420

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KLAMATH RIVER - ACCELERATED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1938	573.38	559	525	49	2.00	24
1941	2,067.70	2,015	1,891	177	2.00	88
1958	306,948.60	296,967	278,700	28,248	2.00	14,124
1962	454,114.78	438,321	411,359	42,755	2.00	21,378
1963	166.16	160	150	16	2.00	8
1965	109,314.91	105,303	98,826	10,489	2.00	5,244
1971	31,685.33	30,379	28,510	3,175	2.00	1,588
1974	3,604.87	3,446	3,234	371	2.00	186
1981	99,764.92	94,582	88,764	11,001	2.00	5,500
1982	50,182.38	47,506	44,584	5,599	2.00	2,800
1991	155,647.90	144,725	135,823	19,825	2.00	9,912
1992	88,167.75	81,755	76,726	11,442	2.00	5,721
1993	12,914.40	11,940	11,206	1,709	2.00	854
1994	182,049.80	167,772	157,452	24,598	2.00	12,299
1995	20,854.64	19,152	17,974	2,881	2.00	1,440
2002	224,401.44	198,755	186,529	37,872	2.00	18,936
2003	52,244.02	45,912	43,088	9,156	2.00	4,578
2005	437,437.73	377,102	353,906	83,532	2.00	41,766
2006	31,262.61	26,631	24,993	6,270	2.00	3,135
2007	86,842.82	72,948	68,461	18,382	2.00	9,191
2008	9,506.82	7,853	7,370	2,137	2.00	1,068
2009	188,103.17	152,273	142,907	45,197	2.00	22,598
2013	19,625.71	13,587	12,751	6,874	2.00	3,437
2014	27,906.49	17,759	16,667	11,240	2.00	5,620
2017	95,264.31	19,053	17,881	77,383	2.00	38,692
	2,690,652.64	2,376,455	2,230,277	460,376		230,187
LAST CHANCE						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -3						
1983	65,286.71	45,695	52,193	15,052	15.38	979
	65,286.71	45,695	52,193	15,052		979

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LIFTON						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -2						
1913	2,768.65	2,393	2,117	707	13.82	51
1931	3,456.94	2,919	2,582	944	14.33	66
1951	2,969.05	2,407	2,129	899	14.79	61
1985	1,404.75	955	845	588	15.42	38
2004	163,462.13	76,290	67,486	99,245	15.72	6,313
2008	2,073.21	789	698	1,417	15.77	90
2009	10,822.53	3,836	3,393	7,646	15.79	484
2017	38,369.34	1,193	1,055	38,081	15.90	2,395
	225,326.60	90,782	80,306	149,527		9,498
MERWIN						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -6						
1949	149,674.02	99,154	106,421	52,233	32.41	1,612
1990	8,162.75	3,525	3,783	4,869	36.98	132
1992	1,270,170.16	524,402	562,836	783,544	37.18	21,074
1994	69,706.37	27,376	29,382	44,506	37.38	1,191
1995	21,683.72	8,284	8,891	14,094	37.48	376
1997	4,404.68	1,585	1,701	2,968	37.68	79
1998	396.80	138	148	272	37.78	7
2004	12,359.81	3,318	3,561	9,540	38.36	249
2005	88,397.21	22,382	24,022	69,679	38.46	1,812
2007	27,020.62	5,980	6,418	22,224	38.65	575
2008	384,280.48	78,429	84,177	323,160	38.75	8,340
2010	36,240.96	6,086	6,532	31,883	38.94	819
2012	734,023.89	94,527	101,455	676,610	39.12	17,296
2013	117,191.83	12,607	13,531	110,692	39.22	2,822
2015	966,500.30	60,670	65,117	959,374	39.40	24,350
2016	185,978.85	7,166	7,691	189,446	39.50	4,796
2017	274,176.49	3,624	3,890	286,737	39.59	7,243
	4,350,368.94	959,253	1,029,558	3,581,833		92,773

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NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -3						
1950	44,346.13	34,312	28,686	16,990	18.85	901
1951	105,184.56	81,111	67,812	40,528	18.89	2,145
1952	249,219.04	191,557	160,149	96,547	18.92	5,103
1953	594,875.25	455,626	380,920	231,802	18.96	12,226
1954	76,064.31	58,057	48,538	29,809	18.99	1,570
1955	331,154.22	251,853	210,558	130,531	19.02	6,863
1956	515,321.89	390,390	326,380	204,402	19.06	10,724
1957	45,961.64	34,687	29,000	18,341	19.09	961
1958	43,890.41	32,987	27,578	17,629	19.13	922
1959	1,212.00	907	758	490	19.16	26
1960	32,917.68	24,537	20,514	13,391	19.19	698
1961	10,179.88	7,554	6,315	4,170	19.23	217
1962	22,543.73	16,653	13,923	9,298	19.26	483
1963	19,542.02	14,368	12,012	8,116	19.29	421
1964	1,123.84	822	687	470	19.32	24
1966	3,686.78	2,670	2,232	1,565	19.39	81
1968	9,018.58	6,460	5,401	3,888	19.45	200
1969	3,991.55	2,843	2,377	1,734	19.48	89
1971	25,965.02	18,267	15,272	11,472	19.54	587
1983	19,043.83	12,137	10,147	9,468	19.90	476
1986	31,382.93	19,321	16,153	16,171	19.99	809
1988	31,937.20	19,159	16,018	16,878	20.04	842
1990	100,373.89	58,474	48,886	54,499	20.10	2,711
1991	42,546.88	24,397	20,397	23,427	20.13	1,164
1992	210,022.63	118,437	99,018	117,306	20.15	5,822
1993	172,514.66	95,542	79,877	97,814	20.18	4,847
1994	54,274.43	29,487	24,652	31,250	20.21	1,546
1995	292,952.36	155,985	130,409	171,332	20.23	8,469
1996	259,671.36	135,263	113,085	154,377	20.26	7,620
1997	102,640.16	52,214	43,653	62,067	20.29	3,059
1998	204,301.44	101,377	84,755	125,676	20.31	6,188
2001	21,287.01	9,660	8,076	13,850	20.39	679
2002	118,018.82	51,696	43,220	78,340	20.42	3,836
2003	112,796.11	47,566	39,767	76,413	20.44	3,738
2004	233,293.50	94,247	78,794	161,498	20.47	7,889
2005	483,862.98	186,419	155,853	342,526	20.50	16,709
2006	341,272.87	124,758	104,302	247,209	20.52	12,047
2008	153,785.33	49,536	41,414	116,985	20.57	5,687
2009	858,184.47	255,597	213,688	670,242	20.60	32,536

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NORTH UMPQUA						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -3						
2010	19,036.52	5,183	4,333	15,274	20.62	741
2011	479,355.30	117,233	98,011	395,725	20.65	19,163
2012	2,019,942.51	434,105	362,927	1,717,613	20.67	83,097
2013	4,148.77	759	635	3,639	20.69	176
2014	54,384.00	8,055	6,734	49,281	20.72	2,378
2015	136,186.39	15,036	12,571	127,701	20.74	6,157
2016	873,536.94	60,229	50,354	849,389	20.77	40,895
2017	224,491.82	5,432	4,541	226,685	20.79	10,904
	9,791,443.64	3,912,965	3,271,379	6,813,808		334,426
PIONEER						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1897	1,492.08	1,329	1,255	252	11.17	23
1971	1,043.75	817	771	283	12.46	23
1986	2,752.72	1,959	1,850	931	12.64	74
2011	48,453.19	16,321	15,410	33,527	12.89	2,601
2014	7,652.72	1,640	1,549	6,181	12.92	478
	61,394.46	22,066	20,835	41,173		3,199
PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -3						
1928	197.00	161	145	58	17.99	3
1943	4,146.98	3,275	2,946	1,325	18.59	71
1944	29,152.00	22,960	20,657	9,370	18.63	503
1961	616.25	457	411	224	19.23	12
1962	1,030.16	761	685	376	19.26	20
1963	4,473.04	3,289	2,959	1,648	19.29	85
1964	6,091.07	4,457	4,010	2,264	19.32	117
1965	23,108.79	16,825	15,137	8,665	19.35	448
1966	4,666.42	3,379	3,040	1,766	19.39	91
1972	1,066.07	745	670	428	19.57	22

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PROSPECT #1, 2 AND 4						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -3						
1987	21,521.05	13,087	11,774	10,393	20.01	519
1990	37,279.14	21,717	19,538	18,859	20.10	938
1996	20,723.38	10,795	9,712	11,633	20.26	574
2001	20,482.73	9,295	8,363	12,735	20.39	625
2008	64,101.37	20,648	18,577	47,448	20.57	2,307
2009	14,246.46	4,243	3,817	10,856	20.60	527
2010	38,601.72	10,511	9,457	30,303	20.62	1,470
2012	17,163.23	3,689	3,319	14,359	20.67	695
2013	8,859.30	1,621	1,458	7,667	20.69	371
2014	21,127.37	3,129	2,815	18,946	20.72	914
2017	50,071.91	1,211	1,090	50,485	20.79	2,428
	388,725.44	156,255	140,580	259,807		12,740
PROSPECT #3						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -9						
1932	11,748.51	8,627	12,806			
1936	1,170.24	846	1,276			
1940	1,539.05	1,094	1,678			
1955	703.55	463	767			
1961	787.72	499	859			
1965	33,100.45	20,337	36,079			
1977	2,065.95	1,129	2,252			
2007	8,244.89	1,876	8,987			
2013	57,666.00	6,379	30,557	32,298	39.22	824
	117,026.36	41,250	95,260	32,299		824
SANTA CLARA						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1917	371.17	346	375			
1920	57.76	54	58			

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SANTA CLARA						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -1						
1926	2,058.71	1,909	2,079			
1967	232.73	205	235			
2012	18,785.74	8,345	9,574	9,399	6.98	1,347
	21,506.11	10,859	12,322	9,399		1,347
STAIRS						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
2011	5,509.26	1,856	1,908	3,656	12.89	284
2013	27,523.56	7,150	7,351	20,448	12.91	1,584
2017	24,893.34	935	961	24,181	12.95	1,867
	57,926.16	9,941	10,220	48,285		3,735
SWIFT						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -6						
1958	87,177.84	54,796	55,870	36,538	33.49	1,091
1990	4,258.00	1,839	1,875	2,638	36.98	71
1996	287,910.80	106,830	108,924	196,261	37.58	5,222
2005	4,062.10	1,029	1,049	3,257	38.46	85
2009	619,924.56	115,699	117,967	539,153	38.84	13,881
2010	6,632.07	1,114	1,136	5,894	38.94	151
2014	123,125.52	10,559	10,766	119,747	39.31	3,046
	1,133,090.89	291,866	297,588	903,488		23,547

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WALLOWA FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2057						
NET SALVAGE PERCENT.. -6						
1993	236,406.46	96,598	250,591			
2002	74,552.05	22,496	75,721	3,304	37.34	88
2014	338,184.52	29,617	99,691	258,785	38.42	6,736
	649,143.03	148,711	426,003	262,089		6,824
WEBER						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -8						
1994	28,988.94	11,279	20,460	10,848	38.96	278
1995	10,867.59	4,112	7,459	4,278	39.07	109
	39,856.53	15,391	27,919	15,126		387
YALE						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -7						
1953	152,371.52	99,680	110,453	52,584	32.90	1,598
1999	899,653.36	305,019	337,984	624,645	37.88	16,490
2002	246,959.94	74,010	82,009	182,238	38.17	4,774
2003	55,105.40	15,735	17,436	41,527	38.27	1,085
2007	11,956.96	2,671	2,960	9,834	38.65	254
2010	42,710.40	7,240	8,022	37,678	38.94	968
2011	46,341.83	6,967	7,720	41,866	39.03	1,073
2015	580,879.45	36,808	40,786	580,755	39.40	14,740
2017	6,971.04	93	103	7,356	39.59	186
	2,042,949.90	548,223	607,473	1,578,483		41,168
	23,901,498.45	9,647,217	9,543,186	15,302,977		833,108
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.4						3.49

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ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHEHALIS - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2003	22,415,560.29	8,356,250	7,014,400	16,073,627	25.51	630,091
2009	870,187.73	222,245	186,557	709,737	25.78	27,531
2010	13,531.72	3,138	2,634	11,304	25.81	438
2011	15,685.63	3,247	2,726	13,431	25.84	520
2013	592,934.40	90,436	75,914	534,809	25.89	20,657
2014	22,063.06	2,704	2,270	20,455	25.91	789
2015	233,333.69	21,142	17,747	222,587	25.92	8,587
2016	6,946.96	391	328	6,827	25.94	263
2017	293,252.79	5,709	4,792	297,258	25.95	11,455
	24,463,496.27	8,705,262	7,307,368	17,890,033		700,331
CURRANT CREEK - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2005	42,135,634.71	13,547,652	8,579,085	34,820,619	27.50	1,266,204
2007	159,308.62	45,209	28,629	135,459	27.61	4,906
2008	864,936.51	227,755	144,226	746,658	27.66	26,994
2009	601,077.12	145,200	91,948	527,161	27.71	19,024
2011	283,156.48	55,300	35,019	256,632	27.78	9,238
2012	21,125.12	3,593	2,275	19,484	27.81	701
2013	55,270.62	7,922	5,017	51,912	27.84	1,865
2015	64,846.07	5,494	3,479	63,312	27.89	2,270
2017	24,076.59	436	276	24,523	27.92	878
	44,209,431.84	14,038,561	8,889,954	36,645,761		1,332,080
HERMISTON - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -3						
1996	9,911,936.29	5,464,729	5,214,714	4,994,580	18.58	268,815
1997	1,028,796.55	554,118	528,767	530,894	18.63	28,497
1998	79,227.85	41,627	39,723	41,882	18.67	2,243
2002	1,454,660.78	676,603	645,648	852,653	18.80	45,354

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HERMISTON - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -3						
2007	48,297.93	17,761	16,948	32,798	18.91	1,734
2008	322,076.62	110,890	105,817	225,922	18.92	11,941
2017	18,800.91	497	474	18,891	18.99	995
	12,863,796.93	6,866,225	6,552,091	6,697,620		359,579
LAKE SIDE - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. -4						
2007	1,751,058.80	477,821	243,719	1,577,382	29.49	53,489
2009	293,897.36	68,173	34,773	270,881	29.61	9,148
2012	107,101.53	17,379	8,864	102,521	29.75	3,446
2013	305,382.48	41,691	21,265	296,333	29.78	9,951
2014	47,388.69	5,178	2,641	46,643	29.81	1,565
2015	33,701.60	2,709	1,382	33,668	29.84	1,128
2017	67,951.16	1,163	593	70,076	29.89	2,344
	2,606,481.62	614,114	313,237	2,397,504		81,071
LAKE SIDE UNIT 2 - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -3						
2007	25,565,503.00	5,964,831	5,903,785	20,428,683	35.82	570,315
2008	14,092.33	3,032	3,001	11,514	35.94	320
2009	215,840.88	42,418	41,984	180,332	36.05	5,002
2012	9,700.74	1,311	1,298	8,694	36.34	239
2013	13,168.10	1,492	1,477	12,086	36.41	332
2014	60,215,780.95	5,429,428	5,373,862	56,648,393	36.48	1,552,862
2015	81,755.72	5,391	5,336	78,873	36.55	2,158
2017	124,989.30	1,733	1,715	127,024	36.66	3,465
	86,240,831.02	11,449,636	11,332,457	77,495,599		2,134,693

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY PEAKERS - CT						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -2						
2002	3,119,908.31	1,621,003	1,445,723	1,736,583	14.91	116,471
2003	562,122.93	282,491	251,945	321,420	14.92	21,543
2004	429,833.69	208,110	185,607	252,823	14.93	16,934
2006	9,778.17	4,336	3,867	6,107	14.95	408
2009	118,661.39	43,834	39,094	81,940	14.97	5,474
2012	32,695.58	8,952	7,984	25,365	14.99	1,692
	4,273,000.07	2,168,726	1,934,221	2,424,239		162,522
	174,657,037.75	43,842,524	36,329,328	143,550,756		4,770,276
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.1	2.73

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ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DUNLAP - WIND						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2050						
NET SALVAGE PERCENT.. -1						
2010	7,411,623.30	1,386,958	1,868,376	5,617,364	31.00	181,205
2011	203,417.51	33,791	45,520	159,932	31.09	5,144
2012	33,632.01	4,847	6,529	27,439	31.18	880
2013	56,701.78	6,854	9,233	48,036	31.26	1,537
2014	89,252.15	8,638	11,636	78,508	31.33	2,506
2017	4,653.49	70	94	4,606	31.55	146
	7,799,280.24	1,441,158	1,941,389	5,935,884		191,418
FOOTE CREEK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -1						
1998	106,996.76	66,327	73,486	34,580	11.68	2,961
2014	6,005.87	1,359	1,506	4,560	11.85	385
2017	24,308.92	973	1,078	23,474	11.87	1,978
	137,311.55	68,659	76,070	62,615		5,324
GLENROCK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -1						
1959	49,615.31	34,903	48,940	1,171	19.36	60
1961	5,347.70	3,694	5,180	222	20.06	11
1981	96,399.50	53,134	74,504	22,860	25.93	882
1985	10,331.05	5,353	7,506	2,928	26.79	109
2008	4,425,305.00	1,023,127	1,434,611	3,034,947	29.98	101,232
2009	4,106,819.00	869,895	1,219,751	2,928,136	30.07	97,377
2010	31,835.15	6,100	8,553	23,600	30.15	783
2011	666,802.08	113,513	159,166	514,304	30.24	17,007
2012	78,167.58	11,561	16,211	62,739	30.31	2,070
2013	299,791.47	37,225	52,196	250,593	30.39	8,246
2014	601,522.10	59,709	83,723	523,814	30.46	17,197

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GLENROCK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -1						
2015	202,089.86	14,761	20,698	183,413	30.53	6,008
2016	21,023.01	948	1,329	19,904	30.60	650
2017	55,379.45	862	1,209	54,725	30.66	1,785
	10,650,428.26	2,234,785	3,133,576	7,623,357		253,417
GOODNOE HILLS - WIND						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -1						
2008	5,403,897.00	1,249,376	1,689,151	3,768,785	29.98	125,710
2013	45,707.35	5,675	7,673	38,492	30.39	1,267
2014	27,160.45	2,696	3,645	23,787	30.46	781
2017	10,777.58	168	227	10,658	30.66	348
	5,487,542.38	1,257,915	1,700,696	3,841,722		128,106
HIGH PLAINS / MCFADDEN - WIND						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -1						
2009	7,688,106.69	1,628,473	2,204,663	5,560,325	30.07	184,913
2011	122,315.69	20,822	28,189	95,350	30.24	3,153
2012	4,114.54	609	824	3,331	30.31	110
	7,814,536.92	1,649,904	2,233,677	5,659,005		188,176

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ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEANING JUNIPER - WIND						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -1						
2006	4,887,537.31	1,305,977	1,843,879	3,092,534	29.80	103,776
2013	10,409.37	1,293	1,826	8,688	30.39	286
2014	39,041.62	3,875	5,471	33,961	30.46	1,115
2017	40,146.01	625	882	39,665	30.66	1,294
	4,977,134.31	1,311,770	1,852,058	3,174,848		106,471
MARENGO - WIND						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -1						
2007	6,190,414.66	1,544,948	2,256,305	3,996,014	29.89	133,691
2008	3,953,703.00	914,093	1,334,979	2,658,261	29.98	88,668
2013	15,306.87	1,901	2,776	12,684	30.39	417
2017	77,026.34	1,199	1,751	76,046	30.66	2,480
	10,236,450.87	2,462,141	3,595,811	6,743,004		225,256
SEVEN MILE HILL - WIND						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -1						
2008	5,740,756.47	1,327,258	1,732,526	4,065,638	29.98	135,612
2011	208,250.09	35,452	46,277	164,056	30.24	5,425
2012	2,339.53	346	452	1,911	30.31	63
2013	40,287.64	5,002	6,529	34,161	30.39	1,124
2014	363,362.53	36,068	47,081	319,915	30.46	10,503
2017	805.59	13	17	797	30.66	26
	6,355,801.85	1,404,139	1,832,882	4,586,478		152,753
	53,458,486.38	11,830,471	16,366,159	37,626,913		1,250,921
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.1	2.34

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ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHEHALIS - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2003	1,597,345.52	593,892	498,525	1,146,741	23.35	49,111
	1,597,345.52	593,892	498,525	1,146,741		49,111
CURRANT CREEK - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2005	3,299,735.22	1,061,287	672,063	2,726,664	25.13	108,502
	3,299,735.22	1,061,287	672,063	2,726,664		108,502
HERMISTON - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -2						
1996	25,321.62	13,684	13,058	12,770	17.18	743
	25,321.62	13,684	13,058	12,770		743
LAKE SIDE UNIT 2 - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -3						
2007	3,502,124.00	831,817	823,304	2,783,884	31.63	88,014
2014	5,004,388.86	457,051	452,373	4,702,147	33.30	141,206
	8,506,512.86	1,288,868	1,275,677	7,486,031		229,220

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY PEAKERS - CT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -2						
2002	1,406,981.54	723,559	645,320	789,801	14.24	55,464
2007	128,681.04	53,632	47,833	83,422	14.43	5,781
2012	46,347.42	12,586	11,225	36,049	14.58	2,472
2013	303,577.34	70,953	63,281	246,368	14.60	16,875
2015	182,276.41	26,358	23,508	162,414	14.65	11,086
2016	691,152.95	63,807	56,908	648,069	14.67	44,176
	2,759,016.70	950,895	848,074	1,966,123		135,854
	16,187,931.92	3,908,626	3,307,397	13,338,329		523,430
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.5	3.23

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ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHEHALIS - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 40-L0						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -6						
2003	169,179,281.56	60,814,403	51,048,805	128,281,233	19.78	6,485,401
2005	339,674.18	111,912	93,941	266,113	20.00	13,306
2006	125,141.48	39,134	32,850	99,800	20.12	4,960
2007	340,676.06	100,546	84,400	276,716	20.24	13,672
2008	790,060.21	218,260	183,212	654,252	20.37	32,118
2010	3,130,940.55	732,923	615,230	2,703,567	20.64	130,987
2011	86,274.96	18,192	15,271	76,181	20.78	3,666
2012	2,248,108.59	417,811	350,719	2,032,276	20.93	97,099
2013	215,166.24	34,120	28,641	199,435	21.09	9,456
2014	160,738.11	20,761	17,427	152,955	21.26	7,194
2015	26,218,949.68	2,543,810	2,135,324	25,656,763	21.44	1,196,677
2016	10,504,063.95	644,454	540,967	10,593,340	21.65	489,300
2017	2,088,361.71	45,579	38,260	2,175,404	21.88	99,424
	215,427,437.28	65,741,905	55,185,047	173,168,036		8,583,260
CURRANT CREEK - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 40-L0						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -6						
2005	50,646,306.91	15,910,112	10,075,119	43,609,966	21.06	2,070,749
2006	107,679,135.88	32,097,277	20,325,683	93,814,201	21.19	4,427,287
2007	4,928.00	1,384	876	4,347	21.33	204
2008	9,489,854.63	2,491,876	1,577,987	8,481,259	21.47	395,028
2009	1,645,070.09	400,353	253,525	1,490,250	21.61	68,961
2010	232,120.70	51,621	32,689	213,359	21.77	9,801
2011	803,684.45	160,738	101,788	750,118	21.93	34,205
2012	3,102,604.88	546,263	345,922	2,942,839	22.09	133,220
2014	167,377.01	20,412	12,926	164,494	22.46	7,324
2016	21,001,172.83	1,213,683	768,568	21,492,675	22.89	938,955
2017	177,553.04	3,668	2,323	185,883	23.14	8,033
	194,949,808.42	52,897,387	33,497,405	173,149,392		8,093,767

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ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HERMISTON - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 40-L0						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -5						
1996	76,748,419.95	39,632,922	37,819,690	42,766,150	15.21	2,811,713
1997	1,377,217.67	697,039	665,149	780,930	15.27	51,141
2002	1,208,473.81	537,035	512,465	756,432	15.59	48,520
2005	6,213,249.13	2,465,125	2,352,344	4,171,568	15.79	264,191
2006	5,923,087.31	2,241,912	2,139,343	4,079,899	15.86	257,245
2007	5,724,917.22	2,055,878	1,961,820	4,049,343	15.93	254,196
2008	2,267,063.09	765,566	730,541	1,649,875	16.01	103,053
2009	1,904,409.90	599,549	572,119	1,427,511	16.09	88,720
2010	58,319.18	16,885	16,113	45,123	16.18	2,789
2011	1,650,719.84	433,921	414,069	1,319,187	16.26	81,131
2012	1,654,657.53	385,162	367,541	1,369,850	16.36	83,732
2013	819,060.17	163,712	156,222	703,791	16.46	42,758
2014	2,549,632.01	417,308	398,216	2,278,898	16.57	137,532
2015	2,937,133.64	363,695	347,056	2,736,935	16.68	164,085
2016	678,365.04	53,678	51,222	661,061	16.81	39,325
2017	1,292,072.56	35,803	34,165	1,322,511	16.97	77,932
	113,006,798.05	50,865,190	48,538,075	70,119,063		4,508,063
LAKE SIDE - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 40-L0						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. -6						
2007	160,577,664.69	43,107,973	21,987,760	148,224,565	22.35	6,631,972
2008	67,210.77	16,844	8,591	62,652	22.51	2,783
2009	115,285.75	26,739	13,639	108,564	22.67	4,789
2011	6,797,345.62	1,294,628	660,341	6,544,845	23.01	284,435
2012	81,988.97	13,722	6,999	79,909	23.20	3,444
2013	12,907,026.64	1,842,481	939,780	12,741,668	23.39	544,749
2014	519,478.92	60,076	30,643	520,005	23.60	22,034
2015	36,386,456.91	3,152,297	1,607,868	36,961,776	23.82	1,551,712
2017	1,123,825.19	21,621	11,028	1,180,227	24.35	48,469
	218,576,283.46	49,536,381	25,266,649	206,424,211		9,094,387

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE SIDE UNIT 2 - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 40-L0						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -6						
2007	501,789.70	117,799	116,593	415,304	25.45	16,318
2013	204,592.72	25,144	24,887	191,982	26.84	7,153
2014	313,931,647.91	31,243,545	30,923,788	301,843,759	27.12	11,129,932
2015	10,225,530.44	761,119	753,329	10,085,733	27.41	367,958
2016	5,811,311.75	273,812	271,010	5,888,981	27.73	212,369
2017	469,538.45	7,849	7,769	489,942	28.09	17,442
	331,144,410.97	32,429,268	32,097,376	318,915,700		11,751,172
GADSBY PEAKERS - CT						
INTERIM SURVIVOR CURVE.. IOWA 40-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -4						
2002	40,025,241.36	20,891,799	18,632,760	22,993,491	13.21	1,740,612
2003	5,922,341.05	2,995,051	2,671,195	3,488,040	13.28	262,654
2004	30,545.04	14,911	13,299	18,468	13.35	1,383
2005	32,453.95	15,234	13,587	20,165	13.42	1,503
2006	109,285.51	49,073	43,767	69,890	13.49	5,181
2007	49,251.30	21,045	18,769	32,452	13.55	2,395
2008	79,616.15	32,116	28,643	54,158	13.62	3,976
2009	1,985,939.20	749,030	668,037	1,397,340	13.69	102,070
2010	3,485,134.24	1,213,423	1,082,215	2,542,325	13.77	184,628
2011	1,796,844.62	569,062	507,529	1,361,189	13.84	98,352
2012	1,155,717.51	326,148	290,881	911,065	13.91	65,497
2013	71,600.61	17,444	15,558	58,907	13.99	4,211
2014	123,121.79	24,684	22,015	106,032	14.07	7,536
2015	269,193.23	41,031	36,594	243,367	14.15	17,199
2017	294,322.18	10,113	9,019	297,076	14.34	20,717
	55,430,607.74	26,970,164	24,053,869	33,593,963		2,517,914
	1,128,535,345.92	278,440,295	218,638,422	975,370,365		44,548,563
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.9	3.95

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DUNLAP - WIND						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2050						
NET SALVAGE PERCENT.. -1						
2010	206,599,791.93	39,379,408	53,048,138	155,617,652	30.78	5,055,804
2013	20,305.71	2,501	3,369	17,140	31.17	550
2014	188,028.72	18,465	24,874	165,035	31.29	5,274
2015	538,205.54	38,747	52,196	491,391	31.40	15,649
2017	643,807.94	9,728	13,105	637,141	31.60	20,163
	207,990,139.84	39,448,849	53,141,682	156,928,359		5,097,440
FOOTE CREEK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -1						
1998	31,636,040.11	19,706,643	21,833,826	10,118,575	11.62	870,790
2007	55,540.88	26,088	28,904	27,192	11.79	2,306
2008	66,496.62	29,552	32,742	34,420	11.81	2,914
2009	146,932.06	61,306	67,924	80,478	11.82	6,809
2013	44,676.81	12,271	13,596	31,528	11.86	2,658
2014	150,586.24	34,251	37,948	114,144	11.87	9,616
2017	501,029.17	20,014	22,174	483,865	11.90	40,661
	32,601,301.89	19,890,125	22,037,113	10,890,202		935,754
GLENROCK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -1						
2008	175,951,777.99	41,468,931	58,147,001	119,564,295	29.70	4,025,734
2009	252,663,211.97	54,480,480	76,391,565	178,798,279	29.84	5,991,899
2010	220,203.87	42,935	60,203	162,203	29.97	5,412
2011	1,201,810.03	208,208	291,946	921,883	30.09	30,638
2012	1,630,665.64	245,415	344,117	1,302,856	30.21	43,127
2013	1,718,014.18	216,778	303,962	1,431,232	30.33	47,189
2014	2,614,617.32	263,997	370,172	2,270,592	30.43	74,617

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GLENROCK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -1						
2015	2,104,334.26	156,088	218,864	1,906,514	30.53	62,447
2016	2,262,572.14	103,291	144,833	2,140,365	30.63	69,878
2017	2,256,240.86	35,048	49,144	2,229,660	30.72	72,580
	442,623,448.26	97,221,171	136,321,806	310,727,877		10,423,521
GOODNOE HILLS - WIND						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -1						
2008	156,107,024.23	36,791,850	49,742,431	107,925,663	29.70	3,633,861
2010	83,525.88	16,286	22,019	62,343	29.97	2,080
2011	1,765,391.67	305,846	413,503	1,369,543	30.09	45,515
2012	453,573.39	68,263	92,291	365,818	30.21	12,109
2013	1,087,103.16	137,170	185,453	912,521	30.33	30,086
2014	1,081,125.44	109,161	147,585	944,351	30.43	31,034
2015	2,048,743.95	151,964	205,455	1,863,777	30.53	61,047
2016	58,611.71	2,676	3,618	55,580	30.63	1,815
2017	1,506,005.68	23,394	31,629	1,489,437	30.72	48,484
	164,191,105.11	37,606,610	50,843,983	114,989,033		3,866,031
HIGH PLAINS / MCFADDEN - WIND						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -1						
2009	242,902,933.53	52,375,921	70,907,703	174,424,260	29.84	5,845,317
2011	134,912.76	23,373	31,643	104,619	30.09	3,477
2013	389,143.84	49,102	66,475	326,560	30.33	10,767
2014	1,281,920.04	129,435	175,232	1,119,507	30.43	36,790
2015	515,126.22	38,209	51,728	468,549	30.53	15,347
2016	556,902.64	25,424	34,420	528,052	30.63	17,240
2017	1,291,162.03	20,057	27,154	1,276,920	30.72	41,566
	247,072,101.06	52,661,521	71,294,355	178,248,467		5,970,504

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEANING JUNIPER - WIND						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -1						
2006	148,146,277.27	40,453,356	57,115,174	92,512,566	29.39	3,147,757
2009	1,370,423.52	295,497	417,205	966,922	29.84	32,404
2010	231,371.92	45,113	63,694	169,992	29.97	5,672
2011	1,006,392.49	174,353	246,165	770,291	30.09	25,600
2012	250,954.99	37,769	53,325	200,139	30.21	6,625
2013	1,289,285.96	162,681	229,686	1,072,493	30.33	35,361
2014	2,825,735.84	285,314	402,828	2,451,165	30.43	80,551
2015	1,779,572.45	131,999	186,366	1,611,002	30.53	52,768
2016	1,135,757.38	51,850	73,206	1,073,909	30.63	35,061
2017	1,653,936.53	25,692	36,274	1,634,202	30.72	53,197
	159,689,708.35	41,663,624	58,823,924	102,462,681		3,474,996
MARENGO - WIND						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -1						
2007	210,819,013.57	53,717,275	78,450,904	134,476,300	29.55	4,550,805
2008	112,757,867.83	26,575,169	38,811,463	75,073,983	29.70	2,527,744
2012	1,002,643.08	150,898	220,378	792,292	30.21	26,226
2013	488,007.33	61,576	89,928	402,959	30.33	13,286
2014	414,108.97	41,812	61,064	357,186	30.43	11,738
2015	999,005.20	74,101	108,220	900,775	30.53	29,505
2016	1,980,349.82	90,407	132,034	1,868,119	30.63	60,990
2017	1,840,688.78	28,593	41,758	1,817,337	30.72	59,158
	330,301,684.58	80,739,831	117,915,749	215,688,952		7,279,452
SEVEN MILE HILL - WIND						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -1						
2008	210,099,784.22	49,517,052	64,636,687	147,564,095	29.70	4,968,488
2009	372,891.59	80,405	104,956	271,664	29.84	9,104
2010	97,381.98	18,988	24,786	73,570	29.97	2,455
2011	525,844.17	91,100	118,917	412,186	30.09	13,698
2012	645,086.37	97,086	126,730	524,807	30.21	17,372

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEVEN MILE HILL - WIND						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -1						
2013	633,338.37	79,914	104,315	535,357	30.33	17,651
2014	1,280,460.68	129,288	168,765	1,124,500	30.43	36,954
2015	805,341.69	59,736	77,976	735,419	30.53	24,088
2016	1,439,481.72	65,715	85,781	1,368,096	30.63	44,665
2017	2,059,600.86	31,993	41,762	2,038,435	30.72	66,355
	217,959,211.65	50,171,277	65,490,674	154,648,130		5,200,830
	1,802,428,700.74	419,403,008	575,869,287	1,244,583,701		42,248,528
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.5	2.34

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CHEHALIS - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -5						
2003	66,216,352.83	25,366,988	21,293,548	48,233,622	23.71	2,034,316
2010	553,055.13	131,240	110,165	470,542	24.59	19,136
2012	1,138,937.15	210,380	176,597	1,019,287	24.78	41,133
2014	104,670.55	13,151	11,039	98,865	24.94	3,964
2015	1,942,255.90	179,852	150,971	1,888,397	25.02	75,475
2016	171,250.43	9,823	8,246	171,567	25.09	6,838
2017	45,262.92	890	747	46,779	25.16	1,859
	70,171,784.91	25,912,324	21,751,314	51,929,060		2,182,721
CURRANT CREEK - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -5						
2005	13,014,415.91	4,312,171	2,730,693	10,934,444	25.55	427,963
2006	49,456,642.22	15,431,363	9,771,949	42,157,525	25.71	1,639,733
2010	13,093.50	2,949	1,867	11,881	26.26	452
2011	41,309.86	8,287	5,248	38,128	26.38	1,445
2012	366,273.24	63,914	40,474	344,113	26.49	12,990
2013	33,363.21	4,904	3,105	31,926	26.60	1,200
2014	62,719.94	7,402	4,687	61,169	26.69	2,292
2016	116,748.30	6,318	4,001	118,585	26.87	4,413
	63,104,566.18	19,837,308	12,562,025	53,697,769		2,090,488
HERMISTON - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -4						
1996	36,610,143.37	20,368,361	19,436,496	18,638,053	17.36	1,073,621
2003	2,555,295.89	1,153,518	1,100,744	1,556,764	17.98	86,583
2006	761,984.00	299,345	285,650	506,814	18.17	27,893
2007	233,987.65	86,756	82,787	160,560	18.23	8,807
2013	38,671.31	7,696	7,344	32,874	18.51	1,776
2014	1,023,315.63	165,256	157,695	906,553	18.55	48,871

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HERMISTON - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -4						
2015	52,037.34	6,282	5,995	48,124	18.58	2,590
2016	64,799.62	4,934	4,708	62,683	18.61	3,368
2017	992,924.33	26,446	25,236	1,007,405	18.64	54,045
	42,333,159.14	22,118,594	21,106,655	22,919,831		1,307,554
LAKE SIDE - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. -5						
2007	64,985,700.00	18,151,188	9,258,241	58,976,744	27.40	2,152,436
2008	24,869.69	6,432	3,281	22,832	27.57	828
2009	773,922.59	183,530	93,612	719,007	27.73	25,929
2011	2,048,091.71	390,036	198,943	1,951,554	28.03	69,624
2013	88,115.56	12,256	6,251	86,270	28.29	3,049
2014	166,880.06	18,532	9,452	165,772	28.41	5,835
2015	523,023.22	42,792	21,827	527,348	28.52	18,490
2016	63,529.62	3,217	1,641	65,065	28.62	2,273
2017	554,569.01	9,573	4,883	577,415	28.72	20,105
	69,228,701.46	18,817,556	9,598,130	63,092,007		2,298,569
LAKE SIDE UNIT 2 - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -5						
2014	154,095,294.87	14,476,251	14,328,097	147,471,963	33.99	4,338,687
2015	75,123.26	5,154	5,101	73,778	34.19	2,158
2017	413.01	6	6	428	34.56	12
	154,170,831.14	14,481,411	14,333,204	147,546,169		4,340,857

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GADSBY PEAKERS - CT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -3						
2002	14,084,419.05	7,362,713	6,566,580	7,940,371	14.38	552,182
2011	179,355.92	55,720	49,695	135,042	14.68	9,199
2012	12,433.83	3,425	3,055	9,752	14.71	663
2013	1,040,139.82	246,420	219,775	851,569	14.73	57,812
2014	966,869.74	187,892	167,575	828,301	14.75	56,156
2015	1,078,573.43	158,063	140,972	969,959	14.77	65,671
2017	478,235.31	15,787	14,080	478,502	14.80	32,331
	17,840,027.10	8,030,020	7,161,731	11,213,497		774,014
ATLANTIC CITY - SOLAR						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
2007	5,545.93	2,841	3,267	2,279	10.00	228
	5,545.93	2,841	3,267	2,279		228
CANYON LANDS - SOLAR						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2014						
NET SALVAGE PERCENT.. 0						
1994	36,389.01	36,389	50,374	13,985-		
	36,389.01	36,389	50,374	13,985-		
GREEN RIVER - SOLAR						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2014						
NET SALVAGE PERCENT.. 0						
1994	54,223.15	54,223	54,223			
1998	863.63	864	22,159	21,296-		
	55,086.78	55,087	76,383	21,296-		

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ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OREGON HIGH DESERT - SOLAR						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. 0						
1995	56,321.97	56,322	67,257	10,935-		
	56,321.97	56,322	67,257	10,935-		
EAST SIDE MOBILE GENERATOR						
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
2005	839,680.12	192,791	367,998	471,683	38.52	12,245
	839,680.12	192,791	367,998	471,683		12,245
WEST SIDE MOBILE GENERATOR						
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
2009	849,226.01	134,008	254,235	594,991	42.11	14,129
	849,226.01	134,008	254,235	594,991		14,129
	418,691,319.75	109,674,651	87,332,572	351,421,070		13,020,805
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.0						3.11

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ACCOUNT 344 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DUNLAP - WIND						
INTERIM SURVIVOR CURVE.. IOWA 40-S0						
PROBABLE RETIREMENT YEAR.. 12-2050						
NET SALVAGE PERCENT.. -3						
2010	5,555,132.77	1,156,774	1,558,295	4,163,492	25.77	161,564
2014	1,001,384.99	110,693	149,115	882,312	26.95	32,739
2015	10,563.45	863	1,163	9,718	27.27	356
2017	66,167.02	1,175	1,583	66,569	27.94	2,383
	6,633,248.23	1,269,505	1,710,155	5,122,091		197,042
FOOTE CREEK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 40-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -1						
1998	1,498,502.14	917,446	1,016,478	497,010	10.70	46,450
2014	72,322.24	16,649	18,446	54,599	11.45	4,768
2015	215,911.79	38,171	42,291	175,780	11.50	15,285
2016	45,614.98	5,229	5,793	40,278	11.56	3,484
2017	184,145.18	7,519	8,331	177,656	11.63	15,276
	2,016,496.33	985,014	1,091,339	945,322		85,263
GLENROCK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 40-S0						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -3						
2008	5,215,715.00	1,320,913	1,852,161	3,520,025	24.72	142,396
2009	8,272,743.00	1,931,097	2,707,750	5,813,175	24.98	232,713
2013	34,139.38	4,776	6,697	28,467	26.09	1,091
2014	49,940.91	5,627	7,890	43,549	26.38	1,651
2015	114,958.43	9,623	13,493	104,914	26.68	3,932
2017	25,267.46	459	644	25,382	27.32	929
	13,712,764.18	3,272,495	4,588,635	9,535,512		382,712

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ACCOUNT 344 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GOODNOE HILLS - WIND						
INTERIM SURVIVOR CURVE.. IOWA 40-S0						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -3						
2008	4,193,498.08	1,062,030	1,435,860	2,883,443	24.72	116,644
2011	190,616.69	36,090	48,794	147,542	25.53	5,779
2014	19,044.91	2,146	2,901	16,715	26.38	634
2017	24,752.67	449	607	24,888	27.32	911
	4,427,912.35	1,100,715	1,488,162	3,072,588		123,968
HIGH PLAINS / MCFADDEN - WIND						
INTERIM SURVIVOR CURVE.. IOWA 40-S0						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -3						
2009	6,771,378.43	1,580,635	2,139,899	4,834,621	24.98	193,540
2014	236,795.88	26,680	36,120	207,780	26.38	7,876
2017	78,487.24	1,424	1,928	78,914	27.32	2,889
	7,086,661.55	1,608,739	2,177,947	5,121,314		204,305
LEANING JUNIPER - WIND						
INTERIM SURVIVOR CURVE.. IOWA 40-S0						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -3						
2006	4,871,812.92	1,414,966	1,997,759	3,020,209	24.19	124,854
2009	272,361.02	63,577	89,763	190,769	24.98	7,637
2010	98,103.13	20,812	29,384	71,662	25.25	2,838
2012	24,148.75	3,997	5,643	19,230	25.80	745
2014	14,266.70	1,607	2,269	12,426	26.38	471
2015	139,643.45	11,689	16,503	127,329	26.68	4,772
2017	91,333.00	1,658	2,341	91,732	27.32	3,358
	5,511,668.97	1,518,306	2,143,662	3,533,357		144,675

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ACCOUNT 344 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARENGO - WIND						
INTERIM SURVIVOR CURVE.. IOWA 40-S0						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -3						
2007	5,176,559.15	1,409,956	2,059,157	3,272,699	24.45	133,853
2008	2,379,504.00	602,625	880,098	1,570,791	24.72	63,543
2011	120,567.87	22,828	33,339	90,846	25.53	3,558
2012	134,727.87	22,300	32,568	106,202	25.80	4,116
2013	820,989.19	114,843	167,721	677,897	26.09	25,983
2014	524,480.65	59,094	86,303	453,912	26.38	17,207
2015	535,053.03	44,788	65,410	485,694	26.68	18,204
2016	859,189.10	44,823	65,461	819,503	26.99	30,363
2017	2,179,416.92	39,553	57,765	2,187,035	27.32	80,053
	12,730,487.78	2,360,810	3,447,823	9,664,579		376,880
SEVEN MILE HILL - WIND						
INTERIM SURVIVOR CURVE.. IOWA 40-S0						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -3						
2008	6,599,515.22	1,671,369	2,181,708	4,615,793	24.72	186,723
2016	6,848.01	357	466	6,587	26.99	244
2017	85,527.05	1,552	2,026	86,067	27.32	3,150
	6,691,890.28	1,673,278	2,184,200	4,708,447		190,117
	58,811,129.67	13,788,862	18,831,923	41,703,210		1,704,962
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.5	2.90

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHEHALIS - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -2						
2003	37,662,367.37	13,860,738	11,634,977	26,780,638	25.28	1,059,361
2008	92,190.00	25,300	21,237	72,796	25.51	2,854
2009	12,916.20	3,263	2,739	10,435	25.55	408
2011	507,119.22	104,068	87,357	429,905	25.61	16,787
2012	72,801.53	13,037	10,944	63,314	25.64	2,469
2014	17,122.82	2,083	1,749	15,717	25.70	612
2017	41,919.80	814	683	42,075	25.77	1,633
	38,406,436.94	14,009,303	11,759,685	27,414,881		1,084,124
CURRANT CREEK - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -2						
2005	26,216,100.38	8,322,956	5,270,533	21,469,889	27.24	788,175
2006	14,490,110.12	4,338,643	2,747,457	12,032,456	27.29	440,911
2007	57,254.48	16,059	10,169	48,230	27.34	1,764
2010	1,429,207.56	309,941	196,271	1,261,521	27.48	45,907
2011	4,230.88	818	518	3,797	27.52	138
2012	40,195.85	6,769	4,286	36,713	27.56	1,332
2013	90,425.56	12,860	8,144	84,090	27.59	3,048
2014	157,495.52	17,925	11,351	149,294	27.63	5,403
2015	116,286.63	9,759	6,180	112,432	27.66	4,065
2016	280,050.22	14,585	9,236	276,415	27.69	9,982
2017	36,949.12	668	423	37,265	27.71	1,345
	42,918,306.32	13,050,983	8,264,568	35,512,104		1,302,070
HERMISTON - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -2						
1996	8,981,562.73	4,880,534	4,657,246	4,503,948	18.48	243,720
2006	10,632.61	4,098	3,911	6,935	18.75	370
2011	116,182.62	30,259	28,875	89,632	18.84	4,758

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HERMISTON - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -2						
2014	199,142.92	31,614	30,168	172,958	18.88	9,161
2016	460,275.52	34,310	32,740	436,741	18.90	23,108
2017	13,391.55	352	336	13,323	18.91	705
	9,781,187.95	4,981,167	4,753,275	5,223,537		281,822
LAKE SIDE - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. -3						
2007	43,326,383.01	11,678,224	5,956,623	38,669,551	29.20	1,324,300
2008	23,830.59	5,960	3,040	21,506	29.25	735
2010	909,618.29	189,012	96,408	840,499	29.36	28,627
2012	35,714.28	5,744	2,930	33,856	29.45	1,150
2014	109,213.23	11,825	6,031	106,458	29.54	3,604
2017	502,829.25	8,592	4,382	513,532	29.64	17,326
	44,907,588.65	11,899,357	6,069,415	40,185,401		1,375,742
LAKE SIDE UNIT 2 - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -2						
2014	75,362,052.54	6,724,526	6,655,704	70,213,589	36.09	1,945,514
2017	71,309.04	988	978	71,757	36.28	1,978
	75,433,361.58	6,725,514	6,656,682	70,285,347		1,947,492
GADSBY PEAKERS - CT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -2						
2002	1,791,276.57	929,319	828,831	998,271	14.81	67,405
2004	192,682.21	93,148	83,076	113,460	14.84	7,646
2006	50,905.13	22,533	20,096	31,827	14.87	2,140
2007	658,391.98	276,589	246,681	424,878	14.88	28,554

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY PEAKERS - CT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -2						
2012	164,287.87	44,955	40,094	127,480	14.92	8,544
2015	43,948.95	6,404	5,712	39,116	14.94	2,618
2017	50,627.27	1,671	1,490	50,150	14.95	3,355
	2,952,119.98	1,374,619	1,225,981	1,785,181		120,262
	214,399,001.42	52,040,943	38,729,606	180,406,451		6,111,512
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.5	2.85

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ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DUNLAP - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2050						
NET SALVAGE PERCENT.. -1						
2010	12,131,672.77	2,375,119	3,199,531	9,053,459	29.82	303,604
2011	161,510.00	28,178	37,959	125,166	29.98	4,175
2014	17,438.27	1,776	2,392	15,220	30.49	499
2017	4,690.78	75	101	4,637	30.98	150
	12,315,311.82	2,405,148	3,239,983	9,198,482		308,428
FOOTE CREEK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -1						
1998	2,857,350.55	1,778,422	1,970,389	915,535	11.44	80,029
2012	4,415.08	1,405	1,557	2,903	11.78	246
2014	65,233.69	14,953	16,567	49,319	11.82	4,173
2017	22,207.42	905	1,003	21,427	11.89	1,802
	2,949,206.74	1,795,685	1,989,515	989,184		86,250
GLENROCK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -1						
2008	11,024,679.00	2,656,125	3,724,371	7,410,555	28.73	257,938
2009	17,341,691.86	3,835,459	5,378,012	12,137,096	28.89	420,114
2010	147,227.31	29,502	41,367	107,332	29.05	3,695
2011	796,366.21	141,956	199,048	605,282	29.21	20,722
2012	41,714.13	6,461	9,059	33,072	29.37	1,126
2013	10,783.02	1,407	1,973	8,918	29.53	302
2014	148,418.83	15,483	21,710	128,193	29.69	4,318
2016	40,747.45	1,935	2,713	38,442	30.00	1,281
2017	66,893.19	1,080	1,514	66,048	30.16	2,190
	29,618,521.00	6,689,408	9,379,769	20,534,937		711,686

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GOODNOE HILLS - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -1						
2008	6,749,975.87	1,626,241	2,198,671	4,618,804	28.73	160,766
2009	494,679.02	109,408	147,919	351,707	28.89	12,174
2011	496,016.30	88,417	119,539	381,437	29.21	13,058
2012	244,247.45	37,832	51,149	195,541	29.37	6,658
2013	394,409.24	51,455	69,567	328,786	29.53	11,134
2014	631,525.05	65,883	89,074	548,767	29.69	18,483
2015	240,554.89	18,504	25,017	217,943	29.84	7,304
2016	204,801.23	9,724	13,147	193,702	30.00	6,457
2017	1,851,091.97	29,895	40,418	1,829,185	30.16	60,649
	11,307,301.02	2,037,359	2,754,501	8,665,873		296,683
HIGH PLAINS / MCFADDEN - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -1						
2009	14,578,532.81	3,224,331	4,365,172	10,359,146	28.89	358,572
2011	161,510.00	28,790	38,977	124,149	29.21	4,250
2013	9,874.72	1,288	1,744	8,230	29.53	279
2017	36,135.34	584	791	35,706	30.16	1,184
	14,786,052.87	3,254,993	4,406,683	10,527,230		364,285
LEANING JUNIPER - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -2						
2006	8,380,672.89	2,349,838	3,317,683	5,230,603	28.41	184,111
2009	531,162.07	118,640	167,505	374,280	28.89	12,955
2011	86,802.33	15,626	22,062	66,476	29.21	2,276
2013	139,737.29	18,411	25,994	116,538	29.53	3,946
2014	36,703.75	3,867	5,460	31,978	29.69	1,077
2017	83,926.38	1,369	1,933	83,672	30.16	2,774
	9,259,004.71	2,507,751	3,540,637	5,903,548		207,139

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARENGO - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -2						
2007	13,324,242.08	3,494,855	5,104,029	8,486,698	28.57	297,049
2008	5,582,153.86	1,358,198	1,983,568	3,710,229	28.73	129,141
2009	18,088.88	4,040	5,900	12,550	28.89	434
2010	745,197.73	150,804	220,240	539,861	29.05	18,584
2012	33,566.39	5,251	7,669	26,569	29.37	905
2017	63,215.05	1,031	1,506	62,974	30.16	2,088
	19,766,463.99	5,014,179	7,322,912	12,838,881		448,201
SEVEN MILE HILL - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -2						
2008	12,655,661.26	3,079,259	4,019,486	8,889,288	28.73	309,408
2009	195,227.41	43,606	56,921	142,211	28.89	4,922
2010	152,766.12	30,915	40,355	115,467	29.05	3,975
2011	191,089.62	34,400	44,904	150,008	29.21	5,136
2013	19,676.32	2,592	3,383	16,686	29.53	565
2014	46,437.97	4,893	6,387	40,980	29.69	1,380
2016	89,797.64	4,306	5,621	85,973	30.00	2,866
2017	145,255.86	2,369	3,092	145,069	30.16	4,810
	13,495,912.20	3,202,340	4,180,149	9,585,681		333,062
	113,497,774.35	26,906,863	36,814,149	78,243,816		2,755,734
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.4	2.43

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHEHALIS - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -2						
2003	3,092,009.60	1,145,983	961,960	2,191,890	24.88	88,098
2011	85,003.95	17,499	14,689	72,015	25.43	2,832
2012	91,816.74	16,477	13,831	79,822	25.48	3,133
	3,268,830.29	1,179,959	990,480	2,343,727		94,063
CURRANT CREEK - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -2						
2005	2,926,278.75	936,393	592,973	2,391,831	26.82	89,181
2013	57,065.44	8,148	5,160	53,047	27.40	1,936
	2,983,344.19	944,541	598,133	2,444,878		91,117
HERMISTON - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -2						
1996	124,720.52	68,035	64,922	62,292	18.18	3,426
2017	85,118.41	2,240	2,138	84,683	18.88	4,485
	209,838.93	70,275	67,060	146,976		7,911
LAKE SIDE - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. -2						
2007	2,451,484.27	660,311	336,800	2,163,714	28.76	75,233
	2,451,484.27	660,311	336,800	2,163,714		75,233

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE SIDE UNIT 2 - CCCT						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -1						
2007	700,425.00	162,129	160,470	546,959	34.61	15,803
2014	2,969,982.99	265,592	262,874	2,736,809	35.62	76,833
	3,670,407.99	427,721	423,344	3,283,768		92,636
	12,583,905.67	3,282,807	2,415,817	10,383,063		360,960
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.8	2.87

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DUNLAP - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2050						
NET SALVAGE PERCENT.. 0						
2010	149,099.80	28,195	37,981	111,119	31.69	3,506
	149,099.80	28,195	37,981	111,119		3,506
GLENROCK - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. 0						
2008	497,663.00	116,349	163,143	334,520	30.61	10,928
2009	659,497.00	141,251	198,060	461,437	30.71	15,026
2015	504,279.86	37,100	52,021	452,259	31.23	14,482
2016	3,188.56	144	202	2,987	31.30	95
2017	1,138.46	18	25	1,113	31.36	35
	1,665,766.88	294,862	413,451	1,252,316		40,566
GOODNOE HILLS - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. 0						
2008	171,923.00	40,194	54,342	117,581	30.61	3,841
	171,923.00	40,194	54,342	117,581		3,841
HIGH PLAINS / MCFADDEN - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. 0						
2009	113,716.50	24,356	32,974	80,742	30.71	2,629
	113,716.50	24,356	32,974	80,742		2,629

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ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEANING JUNIPER - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. 0						
2006	81,035.73	21,932	30,965	50,071	30.37	1,649
	81,035.73	21,932	30,965	50,071		1,649
MARENGO - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. 0						
2007	162,842.68	41,150	60,097	102,746	30.49	3,370
2008	174,276.00	40,744	59,504	114,772	30.61	3,749
	337,118.68	81,894	119,601	217,518		7,119
SEVEN MILE HILL - WIND						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. 0						
2008	490,081.27	114,576	149,561	340,520	30.61	11,124
2011	30,286.98	5,202	6,790	23,497	30.91	760
2015	281,859.24	20,736	27,068	254,792	31.23	8,159
2016	1,594.28	72	94	1,500	31.30	48
	803,821.77	140,586	183,513	620,309		20,091
	3,322,482.36	632,019	872,827	2,449,656		79,401

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.9 2.39

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ACCOUNT 350.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1907	2,235.74	2,168	2,236			
1908	2,569.22	2,483	2,569			
1909	5,358.13	5,164	5,358			
1910	60.74	58	61			
1911	12,345.02	11,822	12,345			
1912	5,125.84	4,893	5,126			
1913	31,870.51	30,325	31,871			
1914	5,935.95	5,629	5,936			
1915	4,690.00	4,432	4,690			
1916	17,544.69	16,523	17,545			
1917	75,223.79	70,598	75,224			
1918	210.70	197	211			
1919	4,775.09	4,450	4,775			
1920	3,861.89	3,586	3,858	4	5.72	1
1921	3,088.94	2,858	3,075	14	5.99	2
1922	2,713.59	2,501	2,691	23	6.27	4
1923	12,048.23	11,062	11,900	148	6.55	23
1924	3,722.82	3,405	3,663	60	6.84	9
1925	3,676.76	3,349	3,603	74	7.13	10
1926	1,854.71	1,682	1,809	46	7.43	6
1927	20,481.70	18,500	19,902	580	7.74	75
1928	1,279.94	1,151	1,238	42	8.05	5
1929	1,727.13	1,546	1,663	64	8.38	8
1930	599.82	535	576	24	8.71	3
1931	285.12	253	272	13	9.06	1
1932	762.82	673	724	39	9.43	4
1933	277.50	244	262	16	9.80	2
1934	1,196.67	1,044	1,123	74	10.20	7
1935	1,784.76	1,548	1,665	120	10.60	11
1936	848.77	732	787	62	11.03	6
1937	1,298.17	1,112	1,196	102	11.48	9
1938	668.37	569	612	56	11.94	5
1939	831.94	703	756	76	12.43	6
1940	775.02	650	699	76	12.93	6
1941	11,184.20	9,302	10,007	1,177	13.46	87
1942	492.95	407	438	55	14.01	4
1943	7,417.04	6,065	6,525	892	14.58	61
1944	29,408.10	23,835	25,641	3,767	15.16	248
1945	7,488.30	6,012	6,468	1,020	15.77	65
1946	311,837.46	247,948	266,739	45,098	16.39	2,752
1947	9,309.58	7,329	7,884	1,426	17.02	84

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1948	14,651.02	11,415	12,280	2,371	17.67	134
1949	18,308.82	14,114	15,184	3,125	18.33	170
1950	125,609.49	95,762	103,020	22,589	19.01	1,188
1951	137,813.69	103,912	111,787	26,027	19.68	1,323
1952	137,034.51	102,143	109,884	27,151	20.37	1,333
1953	371,822.66	273,892	294,650	77,173	21.07	3,663
1954	580,020.42	422,110	454,101	125,919	21.78	5,781
1955	208,705.35	150,034	161,405	47,300	22.49	2,103
1956	460,368.80	326,807	351,575	108,794	23.21	4,687
1957	337,617.70	236,542	254,469	83,149	23.95	3,472
1958	299,593.21	207,133	222,831	76,762	24.69	3,109
1959	513,739.63	350,370	376,924	136,816	25.44	5,378
1960	232,871.37	156,606	168,475	64,396	26.20	2,458
1961	506,471.72	335,730	361,174	145,298	26.97	5,387
1962	2,206,590.88	1,441,169	1,550,392	656,199	27.75	23,647
1963	669,868.95	430,893	463,549	206,320	28.54	7,229
1964	298,732.34	189,172	203,509	95,223	29.34	3,246
1965	254,857.09	158,807	170,843	84,014	30.15	2,787
1966	687,771.60	421,521	453,467	234,305	30.97	7,566
1967	137,496.41	82,858	89,138	48,358	31.79	1,521
1968	580,609.01	343,790	369,845	210,764	32.63	6,459
1969	459,033.21	266,983	287,217	171,816	33.47	5,133
1970	460,405.54	262,892	282,816	177,590	34.32	5,175
1971	1,096,682.66	614,416	660,981	435,702	35.18	12,385
1972	798,223.32	438,528	471,763	326,460	36.05	9,056
1973	666,545.58	358,855	386,052	280,494	36.93	7,595
1974	511,285.22	269,642	290,078	221,207	37.81	5,850
1975	2,745,623.52	1,417,428	1,524,851	1,220,773	38.70	31,545
1976	226,012.58	114,136	122,786	103,227	39.60	2,607
1977	3,057,163.71	1,509,077	1,623,446	1,433,718	40.51	35,392
1978	307,560.43	148,321	159,562	147,998	41.42	3,573
1979	3,406,318.55	1,603,524	1,725,051	1,681,268	42.34	39,709
1980	6,753,703.40	3,101,638	3,336,704	3,416,999	43.26	78,987
1981	5,665,312.26	2,535,907	2,728,097	2,937,215	44.19	66,468
1982	2,178,435.15	949,798	1,021,781	1,156,654	45.12	25,635
1983	746,113.10	316,538	340,528	405,585	46.06	8,806
1984	392,981.20	162,058	174,340	218,641	47.01	4,651
1985	198,880.13	79,651	85,688	113,192	47.96	2,360
1986	1,052,313.28	408,950	439,943	612,370	48.91	12,520
1987	367,203.45	138,296	148,777	218,426	49.87	4,380
1988	354,500.88	129,258	139,054	215,447	50.83	4,239

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1989	180,642.18	63,698	68,526	112,116	51.79	2,165
1990	374,347.40	127,465	137,125	237,222	52.76	4,496
1991	3,256,978.51	1,069,527	1,150,584	2,106,395	53.73	39,203
1992	2,314,043.41	731,816	787,279	1,526,764	54.70	27,912
1993	5,304,679.27	1,612,622	1,734,839	3,569,840	55.68	64,114
1994	860,565.25	251,070	270,098	590,467	56.66	10,421
1995	285,743.21	79,865	85,918	199,825	57.64	3,467
1996	721,080.85	192,709	207,314	513,767	58.62	8,764
1997	263,059.48	67,049	72,130	190,929	59.61	3,203
1998	452,644.31	109,821	118,144	334,500	60.59	5,521
1999	200,200.00	46,096	49,590	150,610	61.58	2,446
2000	110,890.59	24,161	25,992	84,899	62.57	1,357
2001	486,842.56	100,046	107,628	379,215	63.56	5,966
2002	265,758.50	51,323	55,213	210,546	64.55	3,262
2003	871,549.52	157,533	169,472	702,078	65.54	10,712
2004	187,922.90	31,618	34,014	153,909	66.54	2,313
2005	804,727.33	125,441	134,948	669,779	67.53	9,918
2006	1,878,249.52	269,303	289,713	1,588,537	68.53	23,180
2007	2,488,276.80	325,964	350,668	2,137,609	69.52	30,748
2008	11,140,108.61	1,320,103	1,420,150	9,719,959	70.52	137,833
2009	4,235,330.68	449,453	483,516	3,751,815	71.51	52,466
2010	67,753,652.78	6,343,097	6,823,825	60,929,828	72.51	840,296
2011	4,118,490.46	334,092	359,412	3,759,078	73.51	51,137
2012	5,947,645.05	408,127	439,058	5,508,587	74.51	73,931
2013	25,213,514.50	1,414,982	1,522,220	23,691,294	75.51	313,750
2014	1,772,123.66	77,530	83,406	1,688,718	76.50	22,075
2015	14,066,516.27	439,579	472,893	13,593,623	77.50	175,402
2016	3,392,302.77	63,606	68,426	3,323,877	78.50	42,342
2017	6,370,559.48	39,816	42,834	6,327,725	79.50	79,594
	206,152,165.41	37,525,531	40,366,675	165,785,490		2,510,205

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 66.0 1.22

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ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -10						
1911	407.95	431	449			
1912	68,233.05	71,754	75,056			
1913	40,877.23	42,820	44,965			
1914	179,971.14	187,814	197,968			
1916	294.36	305	324			
1918	36,566.41	37,568	40,223			
1919	10,782.95	11,036	11,861			
1921	121.06	123	132	1	5.39	
1922	17,363.65	17,558	18,890	210	5.65	37
1923	152.10	153	165	2	5.91	
1924	13,380.87	13,424	14,443	276	6.16	45
1925	853.81	853	918	21	6.43	3
1926	1,071.38	1,066	1,147	32	6.69	5
1928	11,250.29	11,099	11,941	434	7.22	60
1929	145.12	143	154	6	7.49	1
1931	33,785.28	32,890	35,386	1,778	8.05	221
1932	546.22	529	569	32	8.34	4
1936	71.28	68	73	5	9.58	1
1937	1,163.67	1,099	1,182	98	9.91	10
1938	446.16	419	451	40	10.25	4
1939	1,550.07	1,447	1,557	148	10.61	14
1940	295.18	274	295	30	10.97	3
1941	83,559.09	77,012	82,856	9,059	11.35	798
1942	720.28	659	709	83	11.74	7
1943	1,828.05	1,662	1,788	223	12.15	18
1944	556.99	503	541	72	12.56	6
1945	1,602.26	1,435	1,544	218	12.99	17
1946	2,216.07	1,970	2,120	318	13.43	24
1947	34,242.51	30,193	32,484	5,183	13.89	373
1948	6,571.86	5,746	6,182	1,047	14.36	73
1949	6,483.89	5,620	6,046	1,086	14.84	73
1950	121,876.97	104,686	112,631	21,434	15.34	1,397
1951	87,979.11	74,864	80,545	16,232	15.85	1,024
1952	34,484.38	29,062	31,267	6,666	16.37	407
1953	82,073.78	68,472	73,668	16,613	16.91	982
1954	177,314.24	146,395	157,505	37,541	17.46	2,150
1955	131,815.40	107,650	115,819	29,178	18.03	1,618
1956	50,817.94	41,047	44,162	11,738	18.60	631
1957	214,806.98	171,512	184,528	51,760	19.19	2,697
1958	232,807.32	183,689	197,629	58,459	19.79	2,954
1959	132,530.47	103,277	111,115	34,669	20.41	1,699

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -10						
1960	201,535.20	155,087	166,856	54,833	21.03	2,607
1961	207,972.31	157,949	169,936	58,834	21.67	2,715
1962	149,452.64	111,978	120,476	43,922	22.32	1,968
1963	210,197.98	155,311	167,097	64,121	22.98	2,790
1964	189,111.42	137,740	148,193	59,830	23.65	2,530
1965	207,012.03	148,567	159,842	67,871	24.33	2,790
1966	134,398.08	94,996	102,205	45,633	25.02	1,824
1967	198,310.49	137,990	148,462	69,680	25.72	2,709
1968	293,860.65	201,198	216,467	106,780	26.43	4,040
1969	170,498.03	114,834	123,549	63,999	27.14	2,358
1970	285,542.15	189,042	203,388	110,708	27.87	3,972
1971	450,821.14	293,223	315,475	180,428	28.61	6,306
1972	355,704.20	227,217	244,460	146,815	29.35	5,002
1973	572,440.20	358,832	386,064	243,620	30.11	8,091
1974	271,962.59	167,230	179,921	119,238	30.87	3,863
1975	850,202.01	512,502	551,395	383,827	31.64	12,131
1976	802,617.18	473,982	509,952	372,927	32.42	11,503
1977	1,509,792.50	873,084	939,342	721,430	33.20	21,730
1978	556,861.59	315,113	339,027	273,521	33.99	8,047
1979	605,717.89	335,144	360,578	305,712	34.79	8,787
1980	1,715,031.48	927,100	997,457	889,078	35.60	24,974
1981	1,633,258.97	861,840	927,244	869,341	36.42	23,870
1982	1,346,054.71	692,949	745,536	735,124	37.24	19,740
1983	283,903.90	142,450	153,260	159,034	38.07	4,177
1984	1,406,621.03	687,210	739,362	807,921	38.91	20,764
1985	4,028,889.13	1,915,149	2,060,488	2,371,290	39.75	59,655
1986	3,441,369.55	1,589,913	1,710,570	2,074,937	40.60	51,107
1987	1,060,917.38	475,801	511,909	655,100	41.46	15,801
1988	960,113.75	417,624	449,317	606,808	42.32	14,339
1989	1,597,203.22	672,902	723,968	1,032,956	43.19	23,917
1990	1,569,048.73	639,345	687,864	1,038,090	44.07	23,555
1991	801,681.29	315,579	339,528	542,321	44.95	12,065
1992	1,656,447.34	628,877	676,602	1,145,490	45.84	24,989
1993	2,375,977.07	868,831	934,766	1,678,809	46.73	35,926
1994	3,884,615.61	1,365,547	1,469,177	2,803,900	47.63	58,868
1995	1,751,696.27	590,719	635,548	1,291,318	48.54	26,603
1996	574,142.78	185,406	199,476	432,081	49.45	8,738
1997	384,557.73	118,685	127,692	295,322	50.36	5,864
1998	561,903.66	165,210	177,748	440,346	51.29	8,585
1999	1,971,030.63	551,009	592,825	1,575,309	52.21	30,173
2000	1,277,592.81	338,493	364,181	1,041,171	53.14	19,593

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -10						
2001	424,758.57	106,263	114,327	352,907	54.08	6,526
2002	1,324,429.34	311,771	335,431	1,121,441	55.02	20,382
2003	814,012.44	179,593	193,222	702,192	55.96	12,548
2004	3,062,040.59	629,862	677,662	2,690,583	56.91	47,278
2005	3,985,261.04	760,280	817,977	3,565,810	57.86	61,628
2006	7,600,962.76	1,336,599	1,438,033	6,923,026	58.81	117,719
2007	7,989,404.97	1,284,329	1,381,796	7,406,549	59.77	123,918
2008	15,027,199.15	2,189,057	2,355,183	14,174,736	60.73	233,406
2009	29,850,772.77	3,893,347	4,188,811	28,647,039	61.70	464,296
2010	44,311,225.91	5,103,811	5,491,136	43,251,213	62.67	690,142
2011	15,173,836.37	1,516,564	1,631,655	15,059,565	63.64	236,637
2012	24,018,283.83	2,034,349	2,188,734	24,231,378	64.61	375,041
2013	11,448,255.69	793,364	853,572	11,739,509	65.59	178,983
2014	15,624,873.26	844,587	908,682	16,278,679	66.56	244,571
2015	16,435,085.01	635,282	683,494	17,395,100	67.54	257,553
2016	10,741,096.19	249,773	268,728	11,546,478	68.52	168,513
2017	5,527,807.58	42,564	45,794	6,034,794	69.51	86,819
	257,688,989.61	42,811,380	46,052,728	237,405,161		3,972,382

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.8 1.54

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-S0						
NET SALVAGE PERCENT.. -10						
1903	933.74	1,017	1,027			
1908	2,468.97	2,604	2,716			
1911	36,032.42	37,244	39,636			
1912	115,003.43	118,063	126,504			
1913	107,855.68	109,969	118,295	346	4.24	82
1914	63,918.12	64,709	69,608	702	4.62	152
1915	17,676.57	17,771	19,117	327	4.99	66
1916	18,118.14	18,085	19,454	476	5.37	89
1917	74,390.61	73,717	79,298	2,532	5.75	440
1918	56,768.16	55,856	60,085	2,360	6.12	386
1919	14,733.38	14,390	15,480	727	6.50	112
1920	517.97	502	540	30	6.88	4
1921	21,406.96	20,596	22,155	1,393	7.27	192
1922	51,638.52	49,310	53,043	3,759	7.65	491
1923	26,750.39	25,351	27,270	2,155	8.03	268
1924	17,641.75	16,589	17,845	1,561	8.42	185
1925	58,304.67	54,405	58,524	5,611	8.80	638
1926	34,116.78	31,582	33,973	3,555	9.19	387
1927	22,602.23	20,756	22,328	2,534	9.58	265
1928	5,967.76	5,436	5,848	717	9.97	72
1929	64,050.20	57,871	62,253	8,202	10.36	792
1930	5,421.52	4,858	5,226	738	10.75	69
1931	53,284.21	47,345	50,930	7,683	11.15	689
1932	94,298.63	83,090	89,381	14,347	11.54	1,243
1934	6,277.63	5,436	5,848	1,057	12.34	86
1936	300.54	256	275	56	13.14	4
1937	3,855.91	3,251	3,497	745	13.54	55
1938	4,245.48	3,548	3,817	853	13.94	61
1939	1,654.52	1,370	1,474	346	14.35	24
1940	10,125.72	8,306	8,935	2,203	14.75	149
1941	36,105.64	29,335	31,556	8,160	15.16	538
1942	10,269.22	8,264	8,890	2,406	15.57	155
1943	39,583.98	31,546	33,934	9,608	15.98	601
1944	155,346.31	122,563	131,843	39,038	16.40	2,380
1945	6,195.55	4,840	5,206	1,609	16.81	96
1946	41,866.45	32,372	34,823	11,230	17.23	652
1947	122,870.84	94,028	101,147	34,011	17.65	1,927
1948	169,583.69	128,425	138,149	48,393	18.07	2,678
1949	955,530.62	716,009	770,221	280,863	18.49	15,190
1950	434,106.70	321,746	346,107	131,410	18.92	6,946
1951	1,022,111.18	749,417	806,159	318,163	19.34	16,451

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-S0						
NET SALVAGE PERCENT.. -10						
1952	967,875.73	701,762	754,896	309,767	19.77	15,669
1953	867,462.35	621,877	668,962	285,247	20.20	14,121
1954	2,020,275.14	1,431,474	1,539,858	682,445	20.64	33,064
1955	1,236,641.48	866,134	931,713	428,593	21.07	20,341
1956	1,565,822.14	1,083,633	1,165,680	556,724	21.51	25,882
1957	2,511,908.59	1,717,404	1,847,437	915,662	21.95	41,716
1958	3,857,185.56	2,605,016	2,802,254	1,440,650	22.39	64,343
1959	1,998,766.54	1,332,839	1,433,755	764,888	22.84	33,489
1960	2,372,314.11	1,562,126	1,680,402	929,144	23.28	39,912
1961	3,301,001.73	2,145,473	2,307,917	1,323,185	23.73	55,760
1962	3,269,652.56	2,096,576	2,255,318	1,341,300	24.19	55,449
1963	3,029,561.55	1,916,764	2,061,891	1,270,627	24.64	51,568
1964	2,693,675.53	1,680,757	1,808,015	1,155,028	25.10	46,017
1965	1,947,672.01	1,198,288	1,289,016	853,423	25.56	33,389
1966	3,506,581.30	2,126,805	2,287,836	1,569,403	26.02	60,315
1967	2,512,832.99	1,501,689	1,615,389	1,148,727	26.49	43,365
1968	3,768,432.93	2,218,427	2,386,395	1,758,881	26.96	65,240
1969	3,268,001.73	1,894,712	2,038,170	1,556,632	27.43	56,749
1970	4,963,767.27	2,832,668	3,047,143	2,413,001	27.91	86,457
1971	5,160,825.12	2,898,175	3,117,610	2,559,298	28.39	90,148
1972	6,838,543.03	3,778,049	4,064,103	3,458,294	28.87	119,789
1973	7,010,009.24	3,807,620	4,095,913	3,615,097	29.36	123,130
1974	2,603,348.16	1,389,860	1,495,093	1,368,590	29.85	45,849
1975	6,592,843.38	3,458,540	3,720,403	3,531,725	30.34	116,405
1976	17,836,269.68	9,187,605	9,883,243	9,736,654	30.84	315,715
1977	18,858,166.56	9,535,179	10,257,133	10,486,850	31.34	334,616
1978	16,226,653.78	8,047,544	8,656,862	9,192,457	31.85	288,617
1979	6,882,304.10	3,346,706	3,600,101	3,970,434	32.36	122,696
1980	19,753,954.09	9,414,893	10,127,740	11,601,609	32.87	352,954
1981	9,828,830.46	4,587,518	4,934,861	5,876,853	33.39	176,006
1982	29,030,013.87	13,257,630	14,261,429	17,671,586	33.92	520,978
1983	8,975,350.14	4,010,465	4,314,117	5,558,768	34.44	161,404
1984	17,937,588.88	7,831,372	8,424,323	11,307,025	34.98	323,243
1985	11,648,600.36	4,966,369	5,342,397	7,471,063	35.52	210,334
1986	14,839,808.72	6,174,963	6,642,499	9,681,291	36.06	268,477
1987	11,661,743.52	4,730,808	5,089,000	7,738,918	36.61	211,388
1988	18,173,868.15	7,179,659	7,723,266	12,267,989	37.17	330,051
1989	14,672,599.86	5,640,558	6,067,632	10,072,228	37.73	266,955
1990	27,982,109.68	10,454,844	11,246,431	19,533,890	38.30	510,023
1991	46,708,936.78	16,946,609	18,229,719	33,150,111	38.87	852,846
1992	37,807,547.71	13,301,187	14,308,284	27,280,018	39.45	691,509

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-S0						
NET SALVAGE PERCENT.. -10						
1993	46,405,487.35	15,806,916	17,003,734	34,042,302	40.04	850,207
1994	55,622,263.16	18,323,531	19,710,894	41,473,595	40.63	1,020,763
1995	23,264,744.25	7,395,094	7,955,012	17,636,207	41.24	427,648
1996	10,807,122.91	3,310,168	3,560,797	8,327,038	41.85	198,973
1997	10,623,015.61	3,128,861	3,365,762	8,319,555	42.47	195,893
1998	13,151,349.93	3,718,899	4,000,475	10,466,010	43.09	242,887
1999	20,965,303.10	5,673,903	6,103,502	16,958,331	43.73	387,796
2000	18,543,966.40	4,790,148	5,152,833	15,245,530	44.38	343,523
2001	19,199,406.14	4,722,708	5,080,287	16,039,060	45.03	356,186
2002	29,722,542.66	6,933,586	7,458,561	25,236,236	45.70	552,215
2003	42,224,150.17	9,305,105	10,009,640	36,436,925	46.38	785,617
2004	49,844,102.76	10,332,433	11,114,751	43,713,762	47.07	928,697
2005	47,207,112.44	9,159,030	9,852,504	42,075,320	47.77	880,790
2006	53,902,515.66	9,732,315	10,469,196	48,823,571	48.48	1,007,087
2007	50,217,245.51	8,371,466	9,005,310	46,233,660	49.21	939,518
2008	124,056,727.39	18,939,617	20,373,627	116,088,773	49.95	2,324,100
2009	140,767,142.39	19,462,324	20,935,911	133,907,946	50.71	2,640,662
2010	253,271,976.44	31,317,333	33,688,520	244,910,654	51.48	4,757,394
2011	114,293,483.49	12,420,159	13,360,549	112,362,283	52.27	2,149,651
2012	132,064,153.57	12,298,606	13,229,793	132,040,776	53.09	2,487,112
2013	93,383,967.18	7,225,491	7,772,568	94,949,796	53.92	1,760,938
2014	93,259,544.32	5,712,986	6,145,544	96,439,955	54.77	1,760,817
2015	143,993,349.19	6,418,072	6,904,015	151,488,669	55.65	2,722,168
2016	73,547,814.56	2,008,811	2,160,908	78,741,688	56.56	1,392,180
2017	124,383,478.46	1,156,144	1,243,681	135,578,145	57.51	2,357,471
	2,195,395,242.34	426,336,111	458,614,997	1,956,319,769		40,800,887

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.9 1.86

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -10						
1946	5,428.93	5,155	5,545	427	9.57	45
1949	47,817.18	44,356	47,714	4,885	10.97	445
1952	8,048.01	7,263	7,813	1,040	12.57	83
1953	979,719.09	875,236	941,502	136,189	13.15	10,357
1954	226,530.28	200,201	215,359	33,824	13.76	2,458
1955	23,849.40	20,845	22,423	3,811	14.38	265
1956	72,065.67	62,263	66,977	12,295	15.02	819
1958	623,851.18	526,144	565,980	120,256	16.33	7,364
1959	358,726.43	298,711	321,327	73,272	17.01	4,308
1960	190,626.87	156,667	168,529	41,161	17.70	2,325
1961	197,430.67	160,120	172,243	44,931	18.39	2,443
1962	685,978.00	548,682	590,224	164,352	19.10	8,605
1963	745,916.94	588,305	632,847	187,662	19.81	9,473
1964	448,287.54	348,421	374,801	118,315	20.54	5,760
1965	240,396.32	184,047	197,982	66,454	21.28	3,123
1966	3,777,052.92	2,847,214	3,062,783	1,091,975	22.03	49,568
1967	574,073.17	425,978	458,230	173,250	22.78	7,605
1968	1,025,646.15	748,647	805,329	322,882	23.55	13,710
1969	73,022.86	52,407	56,375	23,950	24.33	984
1970	88,088.56	62,125	66,829	30,068	25.12	1,197
1971	2,170.84	1,503	1,617	771	25.93	30
1972	158,489.85	107,741	115,898	58,441	26.74	2,186
1973	5,450,392.71	3,634,970	3,910,182	2,085,250	27.56	75,662
1974	1,040,879.45	680,603	732,133	412,834	28.39	14,542
1975	20,428,539.80	13,088,014	14,078,937	8,392,457	29.23	287,118
1976	13,166,493.15	8,257,419	8,882,607	5,600,535	30.09	186,126
1977	5,040,504.15	3,093,085	3,327,270	2,217,285	30.95	71,641
1978	20,807,131.96	12,483,717	13,428,888	9,458,957	31.82	297,265
1979	15,094,226.75	8,847,421	9,517,279	7,086,370	32.70	216,709
1980	41,018,662.35	23,468,992	25,245,883	19,874,646	33.59	591,683
1981	72,495,999.91	40,465,310	43,529,031	36,216,569	34.48	1,050,365
1982	38,697,329.93	21,046,433	22,639,907	19,927,156	35.39	563,073
1983	12,767,065.75	6,761,093	7,272,991	6,770,781	36.30	186,523
1984	8,087,881.45	4,166,221	4,481,655	4,415,015	37.22	118,619
1986	1,363,138.65	662,548	712,711	786,742	39.07	20,137
1987	2,210,390.32	1,041,697	1,120,566	1,310,863	40.01	32,763
1988	341,291.50	155,800	167,596	207,825	40.95	5,075
1989	280,216.98	123,736	133,104	175,135	41.90	4,180
1990	34,294,543.85	14,625,971	15,733,337	21,990,661	42.86	513,081
1991	98,157.91	40,397	43,456	64,518	43.81	1,473
1992	8,967,245.98	3,553,890	3,822,963	6,041,008	44.78	134,904

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -10						
1993	12,421,963.24	4,735,588	5,094,130	8,570,030	45.74	187,364
1994	459,213.28	168,063	180,787	324,348	46.71	6,944
1995	865,929.91	303,721	326,716	625,807	47.68	13,125
1996	196,777.63	65,989	70,985	145,470	48.66	2,990
1997	1,107,403.93	354,309	381,135	837,009	49.64	16,862
1998	711,442.05	216,667	233,071	549,515	50.62	10,856
1999	2,904,776.33	839,904	903,495	2,291,759	51.60	44,414
2000	2,341,286.09	640,531	689,027	1,886,388	52.59	35,870
2001	7,992,417.31	2,063,490	2,219,722	6,571,937	53.57	122,679
2002	2,391,629.16	580,274	624,208	2,006,584	54.56	36,778
2003	8,210,233.27	1,864,322	2,005,474	7,025,783	55.55	126,477
2004	6,841,256.26	1,447,056	1,556,616	5,968,766	56.54	105,567
2005	8,981,820.22	1,758,640	1,891,791	7,988,211	57.54	138,829
2006	2,863,123.26	516,067	555,140	2,594,296	58.53	44,324
2007	44,986,891.57	7,408,486	7,969,399	41,516,182	59.52	697,516
2008	16,531,060.21	2,462,682	2,649,137	15,535,029	60.52	256,692
2009	57,150,528.64	7,615,537	8,192,127	54,673,455	61.52	888,710
2010	469,568,030.49	55,268,157	59,452,636	457,072,198	62.51	7,311,985
2011	7,177,517.90	731,970	787,389	7,107,881	63.51	111,918
2012	16,510,676.29	1,424,426	1,532,273	16,629,471	64.51	257,781
2013	213,339,526.50	15,051,957	16,191,575	218,481,904	65.51	3,335,092
2014	8,622,780.55	474,253	510,160	8,974,899	66.50	134,961
2015	82,028,451.00	3,222,160	3,466,117	86,765,179	67.50	1,285,410
2016	3,752,417.05	88,456	95,153	4,032,506	68.50	58,869
2017	4,835,837.58	37,981	40,857	5,278,564	69.50	75,951
	1,294,996,299.13	283,810,034	305,297,943	1,119,197,986		19,812,056

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 56.5 1.53

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -50						
1941	35,162.17	43,944	47,271	5,472	10.01	547
1946	104,412.50	125,921	135,455	21,164	11.76	1,800
1947	3,332.17	3,987	4,289	709	12.14	58
1948	13,040.89	15,479	16,651	2,910	12.52	232
1949	13,649.18	16,068	17,285	3,189	12.91	247
1950	42,354.69	49,439	53,182	10,350	13.31	778
1951	191,194.63	221,260	238,012	48,780	13.71	3,558
1952	54,334.11	62,308	67,025	14,476	14.13	1,024
1953	1,823,391.16	2,071,363	2,228,191	506,896	14.56	34,814
1954	1,362,311.62	1,532,948	1,649,011	394,456	14.99	26,315
1955	1,212,341.35	1,350,554	1,452,808	365,704	15.44	23,685
1956	1,083,328.84	1,194,370	1,284,798	340,195	15.90	21,396
1957	2,733,418.11	2,982,145	3,207,930	892,197	16.36	54,535
1958	1,386,115.90	1,495,612	1,608,848	470,326	16.84	27,929
1959	1,421,846.98	1,517,104	1,631,967	500,803	17.32	28,915
1960	2,806,191.04	2,959,128	3,183,170	1,026,117	17.82	57,582
1961	3,823,117.84	3,983,708	4,285,324	1,449,353	18.32	79,113
1962	3,304,656.47	3,400,492	3,657,951	1,299,034	18.84	68,951
1963	4,249,850.34	4,317,827	4,644,740	1,730,036	19.36	89,361
1964	5,677,022.48	5,691,187	6,122,080	2,393,454	19.90	120,274
1965	2,353,405.45	2,327,506	2,503,727	1,026,381	20.44	50,214
1966	2,541,582.44	2,478,043	2,665,661	1,146,713	21.00	54,605
1967	1,031,943.84	991,703	1,066,787	481,129	21.56	22,316
1968	3,600,220.72	3,407,609	3,665,607	1,734,724	22.14	78,352
1969	2,749,365.21	2,562,395	2,756,400	1,367,648	22.72	60,196
1970	1,934,394.61	1,774,323	1,908,661	992,931	23.31	42,597
1971	14,408,725.10	12,996,598	13,980,600	7,632,488	23.92	319,084
1972	4,395,608.54	3,897,828	4,192,942	2,400,471	24.53	97,859
1973	3,123,362.83	2,721,214	2,927,243	1,757,801	25.15	69,893
1974	1,773,853.41	1,517,523	1,632,418	1,028,362	25.78	39,890
1975	5,866,288.74	4,926,187	5,299,160	3,500,273	26.41	132,536
1976	5,723,280.60	4,713,122	5,069,963	3,514,958	27.06	129,895
1977	7,632,889.10	6,161,688	6,628,204	4,821,130	27.71	173,985
1978	5,123,352.09	4,050,010	4,356,646	3,328,382	28.38	117,279
1979	4,203,898.30	3,252,745	3,499,018	2,806,829	29.05	96,621
1980	7,112,990.87	5,382,756	5,790,297	4,879,189	29.73	164,117
1981	11,583,531.01	8,566,021	9,214,574	8,160,723	30.42	268,268
1982	10,086,461.59	7,284,947	7,836,507	7,293,185	31.11	234,432
1983	7,441,525.18	5,244,378	5,641,442	5,520,846	31.81	173,557
1984	8,025,661.42	5,513,629	5,931,078	6,107,414	32.52	187,805
1985	7,824,604.52	5,234,660	5,630,988	6,105,919	33.24	183,692

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -50						
1986	16,005,132.90	10,415,260	11,203,823	12,803,876	33.97	376,917
1987	6,198,241.47	3,920,419	4,217,243	5,080,119	34.70	146,401
1988	6,074,026.70	3,729,422	4,011,785	5,099,255	35.44	143,884
1989	6,428,104.29	3,826,297	4,115,995	5,526,161	36.19	152,699
1990	6,205,193.97	3,577,263	3,848,106	5,459,685	36.94	147,799
1991	25,144,287.91	14,018,066	15,079,406	22,637,026	37.70	600,452
1992	17,261,260.45	9,290,787	9,994,214	15,897,677	38.47	413,249
1993	27,012,315.58	14,012,504	15,073,423	25,445,050	39.25	648,282
1994	23,247,474.28	11,606,185	12,484,916	22,386,295	40.03	559,238
1995	19,321,931.70	9,269,600	9,971,423	19,011,475	40.81	465,853
1996	13,081,499.35	6,014,219	6,469,569	13,152,680	41.61	316,094
1997	11,649,097.18	5,122,749	5,510,604	11,963,042	42.41	282,081
1998	12,444,031.97	5,223,320	5,618,790	13,047,258	43.21	301,950
1999	17,516,594.59	6,997,792	7,527,611	18,747,281	44.02	425,881
2000	12,985,492.10	4,921,566	5,294,189	14,184,049	44.84	316,326
2001	15,658,682.36	5,609,645	6,034,364	17,453,660	45.67	382,169
2002	23,855,432.88	8,057,292	8,667,328	27,115,821	46.49	583,261
2003	29,262,634.99	9,269,086	9,970,870	33,923,082	47.33	716,735
2004	13,747,737.56	4,065,962	4,373,805	16,247,801	48.17	337,301
2005	14,059,913.99	3,863,032	4,155,511	16,934,360	49.01	345,529
2006	13,822,965.53	3,500,597	3,765,635	16,968,813	49.87	340,261
2007	30,230,321.57	7,013,586	7,544,601	37,800,881	50.72	745,286
2008	24,486,737.81	5,154,336	5,544,583	31,185,524	51.58	604,605
2009	21,754,894.79	4,106,128	4,417,012	28,215,330	52.45	537,947
2010	47,042,467.25	7,855,857	8,450,642	62,113,059	53.32	1,164,911
2011	36,508,146.72	5,293,864	5,694,674	49,067,546	54.20	905,305
2012	34,190,990.88	4,205,492	4,523,899	46,762,587	55.08	848,994
2013	34,539,464.09	3,488,313	3,752,421	48,056,775	55.96	858,770
2014	30,071,075.21	2,368,097	2,547,391	42,559,222	56.85	748,623
2015	158,830,295.04	8,934,204	9,610,634	228,634,809	57.75	3,959,044
2016	17,878,973.20	607,974	654,005	26,164,455	58.64	446,188
2017	31,831,938.91	358,109	385,222	47,362,686	59.55	795,343
	948,225,375.26	323,736,752	348,247,605	1,074,090,458		22,955,685

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.8 2.42

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 356 OVERHEAD CONDUCTOR AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -35						
1941	104,102.06	121,879	131,107	9,431	8.63	1,093
1946	1,045,830.01	1,186,847	1,276,706	135,165	10.36	13,047
1947	10,408.32	11,727	12,615	1,436	10.75	134
1948	5,707.54	6,383	6,866	839	11.15	75
1949	38,391.50	42,611	45,837	5,992	11.56	518
1950	287,018.03	316,001	339,926	47,548	11.99	3,966
1951	315,988.56	345,009	371,130	55,455	12.43	4,461
1952	187,931.15	203,435	218,838	34,869	12.88	2,707
1953	5,837,471.27	6,262,071	6,736,187	1,144,399	13.35	85,723
1954	2,631,245.88	2,795,851	3,007,531	544,651	13.84	39,353
1955	1,739,507.53	1,830,621	1,969,222	379,113	14.33	26,456
1956	1,796,977.37	1,871,694	2,013,404	412,515	14.85	27,779
1957	4,560,626.56	4,700,013	5,055,862	1,100,984	15.38	71,585
1958	2,569,998.49	2,619,749	2,818,096	651,402	15.92	40,917
1959	2,277,347.54	2,294,931	2,468,685	605,734	16.48	36,756
1960	3,171,171.24	3,158,111	3,397,219	883,862	17.05	51,839
1961	5,465,400.75	5,377,077	5,784,188	1,594,103	17.63	90,420
1962	4,856,604.33	4,717,603	5,074,784	1,481,632	18.23	81,274
1963	4,759,607.96	4,563,048	4,908,527	1,516,944	18.84	80,517
1964	5,544,047.71	5,243,765	5,640,782	1,843,682	19.46	94,742
1965	2,710,582.38	2,527,725	2,719,105	940,181	20.10	46,775
1966	4,041,475.00	3,714,275	3,995,491	1,460,500	20.75	70,386
1967	1,360,590.32	1,231,793	1,325,055	511,742	21.41	23,902
1968	5,342,598.00	4,762,491	5,123,070	2,089,437	22.08	94,630
1969	3,506,888.72	3,076,585	3,309,520	1,424,780	22.76	62,600
1970	4,111,633.95	3,548,178	3,816,819	1,733,887	23.45	73,940
1971	14,774,977.29	12,532,409	13,481,266	6,464,953	24.16	267,589
1972	5,193,197.36	4,328,338	4,656,046	2,354,770	24.87	94,683
1973	10,360,025.44	8,479,872	9,121,903	4,864,131	25.59	190,079
1974	2,743,243.46	2,203,214	2,370,024	1,333,355	26.33	50,640
1975	21,906,323.47	17,257,342	18,563,935	11,009,602	27.07	406,709
1976	11,327,591.18	8,747,166	9,409,434	5,882,814	27.82	211,460
1977	9,950,621.07	7,526,834	8,096,708	5,336,630	28.58	186,726
1978	11,909,416.82	8,817,982	9,485,612	6,592,101	29.35	224,603
1979	12,075,733.62	8,745,500	9,407,642	6,894,598	30.13	228,828
1980	30,331,438.06	21,475,295	23,101,239	17,846,202	30.91	577,360
1981	55,119,298.89	38,109,621	40,994,988	33,416,066	31.71	1,053,802
1982	30,870,025.18	20,831,016	22,408,180	19,266,354	32.51	592,629
1983	13,765,855.81	9,057,424	9,743,182	8,840,723	33.32	265,328
1984	8,592,431.28	5,507,229	5,924,194	5,675,588	34.14	166,245
1985	2,486,774.37	1,551,505	1,668,973	1,688,172	34.96	48,289

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 356 OVERHEAD CONDUCTOR AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -35						
1986	9,575,000.93	5,806,860	6,246,511	6,679,740	35.80	186,585
1987	5,865,750.56	3,455,036	3,716,625	4,202,138	36.64	114,687
1988	3,688,685.34	2,107,569	2,267,138	2,712,587	37.49	72,355
1989	6,996,831.31	3,874,163	4,167,485	5,278,237	38.34	137,669
1990	28,673,355.23	15,358,582	16,521,416	22,187,614	39.21	565,866
1991	24,547,876.68	12,705,073	13,667,003	19,472,631	40.08	485,844
1992	20,190,935.95	10,085,373	10,848,960	16,408,804	40.95	400,703
1993	42,632,257.77	20,515,538	22,068,816	35,484,732	41.83	848,308
1994	13,660,053.79	6,321,046	6,799,627	11,641,446	42.72	272,506
1995	12,785,019.32	5,677,086	6,106,911	11,152,865	43.62	255,682
1996	7,683,062.91	3,268,052	3,515,484	6,856,651	44.52	154,013
1997	8,947,619.73	3,636,832	3,912,185	8,167,102	45.43	179,773
1998	10,111,958.37	3,918,970	4,215,684	9,435,460	46.34	203,614
1999	11,414,332.18	4,205,519	4,523,929	10,885,419	47.26	230,330
2000	8,598,892.84	3,003,933	3,231,368	8,377,137	48.18	173,872
2001	12,057,904.38	3,979,362	4,280,649	11,997,522	49.11	244,299
2002	14,426,555.58	4,479,446	4,818,595	14,657,255	50.05	292,852
2003	21,645,030.06	6,298,249	6,775,104	22,445,687	50.99	440,198
2004	17,048,033.61	4,627,825	4,978,208	18,036,637	51.93	347,326
2005	16,894,920.18	4,252,806	4,574,796	18,233,346	52.88	344,806
2006	11,953,983.75	2,773,294	2,983,266	13,154,612	53.83	244,373
2007	45,017,185.09	9,555,370	10,278,829	50,494,371	54.78	921,767
2008	27,547,724.81	5,298,006	5,699,130	31,490,298	55.74	564,950
2009	24,354,364.65	4,193,310	4,510,795	28,367,597	56.71	500,222
2010	134,060,135.31	20,409,248	21,954,479	159,026,704	57.67	2,757,529
2011	33,399,335.50	4,411,969	4,746,009	40,343,094	58.64	687,979
2012	21,962,293.16	2,458,503	2,644,642	27,004,454	59.61	453,019
2013	138,599,126.22	12,695,333	13,656,526	173,452,294	60.59	2,862,721
2014	21,054,064.55	1,504,144	1,618,026	26,804,961	61.56	435,428
2015	130,967,127.24	6,692,093	7,198,767	169,606,855	62.54	2,711,974
2016	15,322,313.66	471,000	506,661	20,178,462	63.52	317,671
2017	25,655,973.35	261,152	280,924	34,354,640	64.51	532,548
	1,237,023,809.48	440,000,962	473,314,446	1,196,667,697		24,632,034

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.6 1.99

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. 0						
1953	44,934.35	36,000	38,726	6,208	11.93	520
1955	1,131.64	894	962	170	12.62	13
1960	988.23	749	806	182	14.51	13
1964	10,361.26	7,555	8,127	2,234	16.25	137
1967	17,909.15	12,629	13,585	4,324	17.69	244
1968	6,370.99	4,438	4,774	1,597	18.20	88
1977	16,325.96	9,937	10,689	5,637	23.48	240
1990	1,406.51	622	669	738	33.46	22
1997	1,838,662.89	619,023	665,890	1,172,773	39.80	29,467
1999	5,454.88	1,664	1,790	3,665	41.70	88
2001	349,431.75	95,395	102,618	246,814	43.62	5,658
2002	630.02	162	174	456	44.59	10
2004	1,998.58	448	482	1,517	46.55	33
2005	90,073.83	18,706	20,122	69,952	47.54	1,471
2006	807,079.63	154,289	165,971	641,109	48.53	13,211
2007	3,680.40	643	692	2,988	49.52	60
2008	2,246.08	355	382	1,864	50.51	37
2009	60,765.95	8,598	9,249	51,517	51.51	1,000
2011	181,279.81	19,638	21,124	160,156	53.50	2,994
2012	61,238.77	5,614	6,039	55,200	54.50	1,013
2013	17,422.67	1,307	1,406	16,017	55.50	289
	3,519,393.35	998,666	1,074,277	2,445,116		56,608

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.2 1.61

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. -5						
1953	21,721.23	18,273	19,656	3,151	11.93	264
1955	28,165.57	23,354	25,122	4,452	12.62	353
1960	55,000.69	43,785	47,100	10,651	14.51	734
1964	312,540.23	239,290	257,407	70,760	16.25	4,354
1967	46,052.38	34,098	36,680	11,675	17.69	660
1972	143,100.55	99,194	106,704	43,552	20.39	2,136
1977	169,047.68	108,039	116,219	61,281	23.48	2,610
1981	311,923.81	184,174	198,118	129,402	26.26	4,928
1990	42,259.88	19,627	21,113	23,260	33.46	695
1992	6,120.85	2,655	2,856	3,571	35.21	101
1995	48,129.68	18,589	19,996	30,540	37.93	805
1997	1,180,119.66	417,176	448,762	790,364	39.80	19,858
1999	25,563.39	8,187	8,807	18,035	41.70	432
2000	487,728.58	148,001	159,207	352,908	42.66	8,273
2001	1,189,326.43	340,920	366,732	882,061	43.62	20,221
2005	156,268.37	34,075	36,655	127,427	47.54	2,680
2006	3,121,623.13	626,599	674,040	2,603,664	48.53	53,651
2007	90,854.26	16,663	17,925	77,472	49.52	1,564
2008	39,548.43	6,568	7,065	34,461	50.51	682
2011	535,894.17	60,956	65,571	497,118	53.50	9,292
2012	16,371.25	1,576	1,695	15,495	54.50	284
2013	7,993.74	630	678	7,715	55.50	139
	8,035,353.96	2,452,429	2,638,108	5,799,014		134,716

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.0 1.68

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R5						
NET SALVAGE PERCENT.. 0						
1935	1,180.07	1,128	1,180			
1940	2,369.88	2,226	2,370			
1942	1,617.00	1,505	1,617			
1946	57,800.08	52,590	56,572	1,228	6.31	195
1949	1,218.00	1,085	1,167	51	7.65	7
1950	8,557.52	7,561	8,134	424	8.15	52
1951	2,611.00	2,288	2,461	150	8.67	17
1952	7,911.00	6,868	7,388	523	9.23	57
1953	39,454.72	33,931	36,500	2,955	9.80	302
1954	3,271.00	2,785	2,996	275	10.41	26
1955	3,914.11	3,297	3,547	367	11.04	33
1956	1,896.00	1,579	1,699	197	11.69	17
1957	1,553.67	1,279	1,376	178	12.37	14
1958	237.27	193	208	29	13.07	2
1959	3,294.00	2,645	2,845	449	13.80	33
1960	6,085.44	4,821	5,186	899	14.55	62
1961	1,621.26	1,266	1,362	259	15.32	17
1962	35,494.23	27,326	29,395	6,099	16.11	379
1963	18,804.24	14,259	15,339	3,465	16.92	205
1964	5,852.08	4,369	4,700	1,152	17.74	65
1965	20,182.84	14,826	15,949	4,234	18.58	228
1968	7,914.58	5,519	5,937	1,978	21.19	93
1979	10,534.29	5,785	6,223	4,311	31.56	137
1981	1,491,052.48	776,838	835,665	655,387	33.53	19,546
1983	114,044.84	56,191	60,446	53,599	35.51	1,509
1984	48,805.55	23,350	25,118	23,688	36.51	649
1985	31,899.66	14,806	15,927	15,973	37.51	426
1986	64,712.18	29,120	31,325	33,387	38.50	867
1987	309,655.76	134,920	145,137	164,519	39.50	4,165
1992	1,337,241.47	487,144	524,033	813,208	44.50	18,274
1993	4,861,496.69	1,701,524	1,830,374	3,031,123	45.50	66,618
1994	2,225,029.94	746,965	803,529	1,421,501	46.50	30,570
1995	23,541.38	7,567	8,140	15,401	47.50	324
1997	53,502.64	15,669	16,856	36,647	49.50	740
1998	10,058.17	2,802	3,014	7,044	50.50	139
1999	23,652.77	6,251	6,724	16,929	51.50	329
2000	10,415.46	2,604	2,801	7,614	52.50	145
2001	287,908.54	67,863	73,002	214,907	53.50	4,017
2002	96,592.10	21,388	23,008	73,584	54.50	1,350
2003	30,568.07	6,332	6,812	23,756	55.50	428
2004	2,347.08	453	487	1,860	56.50	33

PACIFICORP
UTAH, WYOMING AND IDAHO

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R5						
NET SALVAGE PERCENT.. 0						
2005	77,049.83	13,759	14,801	62,249	57.50	1,083
2006	97,844.06	16,075	17,292	80,552	58.50	1,377
2007	4,165.97	625	672	3,494	59.50	59
2008	10,154.56	1,378	1,482	8,673	60.50	143
2009	100,662.91	12,223	13,149	87,514	61.50	1,423
2010	21,463.91	2,300	2,474	18,990	62.50	304
2011	9,441.02	877	943	8,498	63.50	134
2012	340,638.84	26,764	28,792	311,847	64.50	4,835
2013	9,880.20	635	683	9,197	65.50	140
	11,937,200.36	4,375,554	4,706,837	7,230,363		161,568
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					44.8	1.35

DISTRIBUTION AND GENERAL PLANT

OREGON PROPERTY

PACIFICORP
OREGON PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. 0						
1946	102,394.55	85,653	101,675	720	9.81	73
1947	24,045.38	20,002	23,744	301	10.09	30
1948	17,078.94	14,127	16,770	309	10.37	30
1949	25,894.94	21,290	25,272	623	10.67	58
1950	12,056.23	9,852	11,695	361	10.97	33
1951	11,718.39	9,515	11,295	423	11.28	38
1952	20,809.01	16,786	19,926	883	11.60	76
1953	49,849.74	39,938	47,409	2,441	11.93	205
1954	107,531.90	85,542	101,543	5,989	12.27	488
1955	21,295.53	16,816	19,962	1,334	12.62	106
1956	39,045.91	30,605	36,330	2,716	12.97	209
1957	36,584.89	28,451	33,773	2,812	13.34	211
1958	17,576.34	13,557	16,093	1,483	13.72	108
1959	34,364.87	26,283	31,199	3,166	14.11	224
1960	14,471.05	10,972	13,024	1,447	14.51	100
1961	24,970.22	18,757	22,266	2,704	14.93	181
1962	33,368.97	24,827	29,471	3,898	15.36	254
1963	32,805.77	24,167	28,688	4,118	15.80	261
1964	70,522.26	51,423	61,042	9,480	16.25	583
1965	105,539.28	76,147	90,391	15,148	16.71	907
1966	126,232.28	90,067	106,915	19,317	17.19	1,124
1967	136,274.38	96,097	114,073	22,201	17.69	1,255
1968	111,670.58	77,798	92,351	19,320	18.20	1,062
1969	41,381.92	28,471	33,797	7,585	18.72	405
1970	62,692.38	42,568	50,531	12,161	19.26	631
1971	89,533.05	59,958	71,174	18,359	19.82	926
1972	132,893.01	87,732	104,143	28,750	20.39	1,410
1973	152,049.21	98,908	117,410	34,639	20.97	1,652
1974	164,841.18	105,553	125,298	39,543	21.58	1,832
1975	148,423.06	93,507	110,998	37,425	22.20	1,686
1976	55,160.73	34,172	40,564	14,597	22.83	639
1977	46,675.37	28,410	33,724	12,951	23.48	552
1978	50,717.60	30,304	35,973	14,745	24.15	611
1979	46,552.99	27,280	32,383	14,170	24.84	570
1980	40,205.46	23,091	27,410	12,795	25.54	501
1981	55,921.28	31,446	37,328	18,593	26.26	708
1982	63,531.34	34,942	41,478	22,053	27.00	817
1983	37,225.08	20,008	23,751	13,474	27.75	486
1986	679,508.00	338,511	401,833	277,675	30.11	9,222
1987	60,141.50	29,149	34,602	25,540	30.92	826
1988	47,640.29	22,430	26,626	21,014	31.75	662

PACIFICORP
OREGON PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. 0						
1989	74,486.24	34,016	40,379	34,107	32.60	1,046
1990	7,216.09	3,192	3,789	3,427	33.46	102
1991	11,832.38	5,062	6,009	5,823	34.33	170
1992	14,539.26	6,007	7,131	7,408	35.21	210
1993	11,099.67	4,420	5,247	5,853	36.11	162
1994	12,062.15	4,620	5,484	6,578	37.02	178
1995	43,837.05	16,125	19,141	24,696	37.93	651
1996	11,966.16	4,216	5,005	6,961	38.86	179
1997	19,013.90	6,401	7,598	11,416	39.80	287
1998	46,072.06	14,789	17,555	28,517	40.74	700
2000	28,730.95	8,303	9,856	18,875	42.66	442
2008	48,205.70	7,625	9,051	39,155	50.51	775
2009	465,122.86	65,815	78,126	386,997	51.51	7,513
2010	180,912.39	22,614	26,844	154,068	52.50	2,935
2011	169,815.15	18,396	21,837	147,978	53.50	2,766
2012	139,452.27	12,784	15,176	124,276	54.50	2,280
2013	113,608.72	8,521	10,115	103,494	55.50	1,865
2014	96,111.10	5,606	6,655	89,456	56.50	1,583
2015	52,014.95	2,167	2,572	49,443	57.50	860
2016	63,469.60	1,587	1,884	61,586	58.50	1,053
2017	268,331.38	2,235	2,653	265,678	59.50	4,465
	5,029,094.89	2,279,613	2,706,037	2,323,058		61,974

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.5 1.23

PACIFICORP
OREGON PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -10						
1928	58.65	56	65			
1929	767.48	727	844			
1930	5,240.54	4,934	5,765			
1932	1,547.52	1,440	1,702			
1936	75.40	69	82	1	11.31	
1938	78.28	70	83	3	12.01	
1940	1,074.84	951	1,129	53	12.73	4
1941	397.72	349	414	23	13.10	2
1942	1,273.25	1,110	1,318	83	13.48	6
1944	23.40	20	24	2	14.26	
1946	319.05	270	321	30	15.08	2
1947	6,844.88	5,734	6,807	722	15.50	47
1949	5,344.12	4,398	5,221	658	16.37	40
1950	10,517.23	8,575	10,179	1,390	16.82	83
1951	30,257.47	24,435	29,006	4,277	17.28	248
1952	8,712.89	6,968	8,272	1,312	17.74	74
1953	21,856.03	17,303	20,540	3,502	18.22	192
1954	12,871.75	10,083	11,969	2,190	18.71	117
1955	34,442.70	26,696	31,690	6,197	19.20	323
1956	25,831.96	19,803	23,508	4,907	19.70	249
1957	44,210.93	33,511	39,780	8,852	20.21	438
1958	43,253.05	32,397	38,458	9,120	20.74	440
1959	25,274.90	18,705	22,204	5,598	21.27	263
1960	13,533.99	9,892	11,743	3,144	21.81	144
1961	14,666.27	10,586	12,566	3,567	22.35	160
1962	38,308.66	27,287	32,392	9,748	22.91	425
1963	18,892.13	13,274	15,757	5,024	23.48	214
1964	68,740.42	47,637	56,549	19,065	24.05	793
1965	31,138.25	21,268	25,247	9,005	24.64	365
1966	68,543.73	46,132	54,762	20,636	25.23	818
1967	39,060.96	25,893	30,737	12,230	25.83	473
1968	50,847.19	33,180	39,387	16,545	26.44	626
1969	63,525.91	40,787	48,417	21,462	27.06	793
1970	33,248.96	20,993	24,920	11,654	27.69	421
1971	12,775.11	7,930	9,414	4,639	28.32	164
1972	49,113.48	29,955	35,559	18,466	28.96	638
1973	19,732.01	11,818	14,029	7,676	29.61	259
1974	122,531.61	72,017	85,490	49,295	30.27	1,629
1975	78,017.77	44,969	53,382	32,438	30.94	1,048
1976	103,795.93	58,651	69,623	44,553	31.61	1,409
1977	111,271.69	61,595	73,118	49,281	32.29	1,526

PACIFICORP
OREGON PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -10						
1978	58,548.38	31,726	37,661	26,742	32.98	811
1979	47,341.57	25,101	29,797	22,279	33.67	662
1980	120,157.79	62,264	73,912	58,262	34.38	1,695
1981	102,951.93	52,111	61,860	51,387	35.09	1,464
1982	29,591.41	14,623	17,359	15,192	35.80	424
1983	17,231.93	8,302	9,855	9,100	36.53	249
1984	16,953.56	7,959	9,448	9,201	37.26	247
1985	78,341.63	35,809	42,508	43,668	37.99	1,149
1986	238,589.14	106,029	125,865	136,583	38.74	3,526
1987	104,727.17	45,211	53,669	61,531	39.49	1,558
1988	202,369.85	84,795	100,658	121,949	40.24	3,031
1989	102,658.78	41,678	49,475	63,450	41.01	1,547
1990	592,553.99	232,944	276,523	375,286	41.77	8,985
1991	238,659.54	90,671	107,634	154,891	42.55	3,640
1992	1,437,573.61	527,184	625,809	955,522	43.33	22,052
1993	1,001,166.25	353,765	419,947	681,336	44.12	15,443
1994	2,481,797.31	843,781	1,001,635	1,728,342	44.91	38,485
1995	1,321,532.19	431,410	512,118	941,567	45.71	20,599
1996	127,165.40	39,791	47,235	92,647	46.51	1,992
1997	278,360.60	83,285	98,866	207,331	47.32	4,381
1998	302,317.00	86,256	102,393	230,156	48.14	4,781
1999	78,255.78	21,242	25,216	60,865	48.96	1,243
2000	142,912.13	36,809	43,695	113,508	49.78	2,280
2001	44,918.75	10,939	12,985	36,426	50.61	720
2002	66,395.87	15,225	18,073	54,962	51.45	1,068
2003	36,368.78	7,823	9,287	30,719	52.29	587
2004	86,870.46	17,451	20,716	74,842	53.13	1,409
2005	1,362,066.77	253,778	301,254	1,197,019	53.99	22,171
2006	1,269,086.22	218,208	259,030	1,136,965	54.84	20,732
2007	1,254,888.39	197,504	234,453	1,145,924	55.70	20,573
2008	1,345,660.86	191,971	227,885	1,252,342	56.57	22,138
2009	2,704,067.07	345,961	410,683	2,563,791	57.44	44,634
2010	2,219,638.01	251,290	298,301	2,143,301	58.31	36,757
2011	1,856,038.83	182,482	216,621	1,825,022	59.19	30,833
2012	1,506,351.31	125,682	149,194	1,507,792	60.07	25,101
2013	1,355,027.92	92,636	109,966	1,380,565	60.96	22,647
2014	2,135,177.82	113,818	135,111	2,213,585	61.85	35,790

PACIFICORP
OREGON PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -10						
2015	1,876,599.12	71,465	84,835	1,979,424	62.75	31,545
2016	1,412,096.78	32,495	38,574	1,514,732	63.64	23,802
2017	311,062.14	2,368	2,811	339,357	64.55	5,257
	31,182,090.15	6,196,310	7,355,390	26,944,909		500,441
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					53.8	1.60

PACIFICORP
OREGON PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
NET SALVAGE PERCENT.. -20						
1913	1,396.17	1,654	1,675			
1926	23,954.84	26,142	28,746			
1927	351.70	381	422			
1928	9,678.61	10,431	11,614			
1929	11,156.83	11,946	13,388			
1930	13,581.73	14,450	16,298			
1934	8,753.97	9,062	10,505			
1936	83.34	85	100			
1937	81.70	83	98			
1938	5,875.55	5,905	7,010	41	8.61	5
1939	5,226.93	5,213	6,189	83	8.95	9
1940	24,551.52	24,292	28,838	624	9.30	67
1941	3,902.76	3,831	4,548	135	9.65	14
1942	35,545.26	34,598	41,072	1,582	10.01	158
1943	3,838.21	3,704	4,397	209	10.38	20
1944	13,226.84	12,656	15,024	848	10.74	79
1945	28,752.12	27,264	32,366	2,137	11.12	192
1946	35,961.08	33,798	40,123	3,030	11.49	264
1947	51,727.96	48,160	57,172	4,902	11.88	413
1948	127,642.18	117,739	139,772	13,399	12.26	1,093
1949	308,130.98	281,433	334,098	35,659	12.66	2,817
1950	333,429.31	301,595	358,033	42,082	13.05	3,225
1951	202,128.49	180,955	214,817	27,737	13.46	2,061
1952	299,885.66	265,687	315,405	44,458	13.87	3,205
1953	245,600.89	215,314	255,606	39,115	14.28	2,739
1954	216,201.27	187,483	222,567	36,875	14.70	2,509
1955	552,973.33	474,139	562,865	100,703	15.13	6,656
1956	405,235.08	343,519	407,802	78,480	15.56	5,044
1957	575,832.81	482,525	572,821	118,178	15.99	7,391
1958	691,058.65	572,039	679,085	150,185	16.44	9,135
1959	718,219.21	587,205	697,089	164,774	16.89	9,756
1960	543,311.66	438,668	520,757	131,217	17.34	7,567
1961	1,282,409.51	1,022,055	1,213,314	325,577	17.80	18,291
1962	696,273.66	547,505	649,960	185,568	18.27	10,157
1963	580,240.23	450,095	534,322	161,966	18.74	8,643
1964	1,209,528.20	925,086	1,098,199	353,235	19.22	18,379
1965	973,233.68	733,557	870,828	297,052	19.71	15,071
1966	982,299.78	729,499	866,011	312,749	20.20	15,483
1967	1,263,390.23	923,937	1,096,835	419,233	20.70	20,253
1968	1,434,752.14	1,032,694	1,225,943	495,760	21.21	23,374
1969	1,152,075.37	815,932	968,618	413,872	21.72	19,055

PACIFICORP
OREGON PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
NET SALVAGE PERCENT.. -20						
1970	1,395,409.44	971,841	1,153,703	520,788	22.24	23,417
1971	500,261.21	342,521	406,617	193,696	22.76	8,510
1972	1,202,366.64	808,813	960,167	482,673	23.29	20,724
1973	1,292,870.21	853,884	1,013,672	537,772	23.83	22,567
1974	2,036,630.77	1,319,737	1,566,701	877,256	24.38	35,983
1975	2,249,276.03	1,429,514	1,697,021	1,002,110	24.93	40,197
1976	2,293,776.50	1,428,729	1,696,089	1,056,443	25.49	41,445
1977	2,365,671.58	1,443,504	1,713,629	1,125,177	26.05	43,193
1978	1,422,031.55	849,362	1,008,304	698,134	26.62	26,226
1979	1,108,677.33	647,632	768,824	561,589	27.20	20,647
1980	4,728,304.69	2,699,957	3,205,204	2,468,762	27.78	88,868
1981	3,554,664.97	1,982,309	2,353,261	1,912,337	28.37	67,407
1982	2,391,632.76	1,301,240	1,544,743	1,325,216	28.97	45,744
1983	684,782.84	363,275	431,255	390,484	29.57	13,205
1984	151,766.80	78,415	93,089	89,031	30.18	2,950
1985	296,722.20	149,213	177,135	178,932	30.79	5,811
1986	1,041,641.52	509,188	604,473	645,497	31.41	20,551
1987	459,721.20	218,167	258,993	292,672	32.04	9,135
1988	1,759,150.43	809,730	961,256	1,149,725	32.67	35,192
1989	3,302,770.32	1,472,415	1,747,950	2,215,374	33.31	66,508
1990	5,673,255.69	2,446,966	2,904,870	3,903,037	33.95	114,964
1991	7,543,644.46	3,144,432	3,732,854	5,319,519	34.59	153,788
1992	14,570,645.22	5,858,973	6,955,370	10,529,404	35.24	298,791
1993	6,896,613.83	2,670,148	3,169,816	5,106,121	35.90	142,232
1994	7,507,107.23	2,794,356	3,317,268	5,691,261	36.56	155,669
1995	10,507,985.80	3,754,377	4,456,939	8,152,644	37.22	219,039
1996	3,800,447.61	1,301,030	1,544,493	3,016,044	37.88	79,621
1997	4,710,344.14	1,541,074	1,829,457	3,822,956	38.55	99,169
1998	5,933,233.16	1,849,816	2,195,975	4,923,905	39.23	125,514
1999	4,252,806.84	1,261,400	1,497,447	3,605,921	39.90	90,374
2000	2,305,696.06	648,380	769,712	1,997,123	40.58	49,214
2001	2,275,620.98	604,369	717,465	2,013,280	41.27	48,783
2002	1,760,062.25	440,346	522,749	1,589,326	41.95	37,886
2003	2,893,419.41	678,692	805,697	2,666,406	42.64	62,533
2004	1,929,923.10	422,537	501,607	1,814,301	43.33	41,872
2005	7,624,954.10	1,550,275	1,840,380	7,309,565	44.02	166,051
2006	8,574,604.18	1,607,532	1,908,352	8,381,173	44.72	187,414
2007	5,754,135.68	987,548	1,172,349	5,732,614	45.42	126,213
2008	7,279,200.68	1,133,896	1,346,083	7,388,958	46.12	160,212
2009	10,839,221.98	1,514,283	1,797,653	11,209,413	46.83	239,364
2010	13,645,219.48	1,686,877	2,002,545	14,371,718	47.54	302,308

PACIFICORP
OREGON PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
NET SALVAGE PERCENT.. -20						
2011	10,859,563.06	1,165,405	1,383,489	11,647,987	48.26	241,359
2012	9,916,815.34	902,629	1,071,539	10,828,639	48.98	221,083
2013	9,705,137.67	725,090	860,777	10,785,388	49.70	217,010
2014	10,712,499.77	625,781	742,884	12,112,116	50.42	240,224
2015	13,195,235.72	552,775	656,217	15,178,066	51.15	296,736
2016	8,487,570.21	213,276	253,186	9,931,898	51.89	191,403
2017	13,180,737.66	110,402	131,062	15,685,823	52.63	298,040
	261,645,329.74	73,774,427	87,574,653	226,399,743		5,458,271
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.5	2.09

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OREGON PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -100						
1946	60,251.76	92,086	109,312	11,192	12.97	863
1947	10,307.74	15,604	18,523	2,092	13.37	156
1948	11,916.01	17,865	21,207	2,625	13.77	191
1949	12,059.92	17,906	21,255	2,865	14.17	202
1950	17,069.29	25,089	29,782	4,357	14.58	299
1951	24,088.05	35,037	41,591	6,585	15.00	439
1952	43,179.30	62,147	73,772	12,587	15.42	816
1953	73,767.58	105,018	124,663	22,872	15.85	1,443
1954	1,977,581.69	2,784,435	3,305,291	649,872	16.28	39,918
1955	409,605.58	570,171	676,827	142,384	16.72	8,516
1956	561,293.83	772,138	916,574	206,014	17.17	11,998
1957	650,150.88	883,737	1,049,049	251,253	17.62	14,260
1958	659,028.16	885,009	1,050,559	267,497	18.07	14,803
1959	843,553.43	1,118,704	1,327,968	359,139	18.53	19,381
1960	948,780.56	1,242,049	1,474,386	423,175	19.00	22,272
1961	920,621.57	1,189,112	1,411,547	429,696	19.48	22,058
1962	1,182,513.05	1,506,734	1,788,583	576,443	19.96	28,880
1963	1,206,154.09	1,515,798	1,799,343	612,965	20.44	29,989
1964	1,529,783.99	1,895,249	2,249,774	809,794	20.93	38,691
1965	1,636,799.22	1,998,074	2,371,833	901,765	21.43	42,080
1966	1,909,815.24	2,295,942	2,725,420	1,094,210	21.94	49,873
1967	1,563,380.97	1,850,480	2,196,630	930,132	22.45	41,431
1968	1,636,310.55	1,905,844	2,262,351	1,010,270	22.97	43,982
1969	1,568,650.38	1,797,391	2,133,611	1,003,690	23.49	42,728
1970	1,523,092.80	1,715,825	2,036,787	1,009,399	24.02	42,023
1971	1,777,166.08	1,967,145	2,335,119	1,219,213	24.56	49,642
1972	2,855,552.78	3,104,785	3,685,565	2,025,541	25.10	80,699
1973	2,496,378.10	2,664,334	3,162,724	1,830,032	25.65	71,346
1974	2,399,044.36	2,512,471	2,982,453	1,815,636	26.20	69,299
1975	2,255,421.24	2,315,280	2,748,376	1,762,466	26.77	65,837
1976	2,618,847.93	2,635,032	3,127,940	2,109,756	27.33	77,196
1977	2,994,323.82	2,949,708	3,501,480	2,487,168	27.91	89,114
1978	3,257,827.84	3,140,546	3,728,016	2,787,640	28.49	97,846
1979	4,114,314.57	3,879,387	4,605,064	3,623,565	29.07	124,650
1980	4,420,751.41	4,071,954	4,833,653	4,007,850	29.67	135,081
1981	3,941,478.64	3,544,493	4,207,525	3,675,432	30.27	121,422
1982	4,079,513.19	3,579,610	4,249,211	3,909,815	30.87	126,654
1983	3,044,769.12	2,604,130	3,091,258	2,998,280	31.48	95,244
1984	3,251,114.12	2,707,268	3,213,689	3,288,539	32.10	102,447
1985	3,731,747.56	3,023,387	3,588,941	3,874,554	32.72	118,415
1986	3,629,375.07	2,858,641	3,393,378	3,865,372	33.34	115,938

PACIFICORP
OREGON PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -100						
1987	3,656,507.06	2,796,204	3,319,261	3,993,753	33.97	117,567
1988	3,995,507.26	2,962,509	3,516,675	4,474,340	34.61	129,279
1989	4,236,519.99	3,042,584	3,611,729	4,861,311	35.25	137,910
1990	3,415,279.80	2,372,048	2,815,763	4,014,797	35.90	111,833
1991	10,511,787.32	7,052,358	8,371,570	12,652,005	36.55	346,156
1992	16,037,053.40	10,380,464	12,322,231	19,751,876	37.20	530,964
1993	16,073,558.43	10,018,327	11,892,353	20,254,764	37.86	534,991
1994	16,903,556.45	10,129,963	12,024,871	21,782,242	38.52	565,479
1995	15,786,048.26	9,075,399	10,773,041	20,799,056	39.19	530,724
1996	18,617,249.95	10,249,541	12,166,817	25,067,683	39.86	628,893
1997	15,093,609.63	7,941,956	9,427,576	20,759,643	40.53	512,204
1998	9,970,753.15	4,999,934	5,935,220	14,006,286	41.21	339,876
1999	7,249,663.59	3,458,814	4,105,819	10,393,508	41.88	248,174
2000	10,322,776.16	4,665,895	5,538,696	15,106,856	42.57	354,871
2001	6,683,354.99	2,855,664	3,389,844	9,976,866	43.25	230,679
2002	8,086,037.90	3,252,043	3,860,369	12,311,707	43.94	280,194
2003	7,884,495.02	2,973,243	3,529,417	12,239,573	44.63	274,245
2004	7,484,744.83	2,634,630	3,127,463	11,842,027	45.32	261,298
2005	10,133,482.23	3,312,635	3,932,296	16,334,668	46.01	355,024
2006	7,579,917.32	2,285,042	2,712,481	12,447,354	46.71	266,482
2007	10,770,230.99	2,972,584	3,528,635	18,011,827	47.41	379,916
2008	9,453,374.57	2,365,045	2,807,450	16,099,299	48.12	334,566
2009	10,573,851.10	2,372,349	2,816,120	18,331,582	48.83	375,416
2010	8,326,778.32	1,653,199	1,962,446	14,691,111	49.54	296,550
2011	11,280,138.62	1,948,306	2,312,756	20,247,521	50.25	402,936
2012	8,924,828.34	1,307,844	1,552,489	16,297,168	50.97	319,740
2013	10,767,290.93	1,292,075	1,533,770	20,000,812	51.70	386,863
2014	9,964,457.55	934,865	1,109,741	18,819,174	52.42	359,008
2015	9,474,287.32	637,430	756,668	18,191,907	53.15	342,275
2016	10,437,294.59	421,249	500,047	20,374,542	53.89	378,076
2017	11,673,476.10	157,125	186,517	23,160,435	54.63	423,951
	383,215,292.64	196,376,939	233,111,161	533,319,424		12,814,262

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.6 3.34

PACIFICORP
OREGON PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -60						
1946	524,958.63	604,610	717,708	122,226	16.81	7,271
1947	102,179.85	116,539	138,339	25,149	17.23	1,460
1948	183,973.04	207,719	246,575	47,782	17.66	2,706
1949	154,591.57	172,729	205,040	42,307	18.10	2,337
1950	165,147.16	182,587	216,742	47,493	18.54	2,562
1951	185,115.08	202,442	240,311	55,873	18.99	2,942
1952	183,443.44	198,363	235,469	58,041	19.45	2,984
1953	334,980.41	358,204	425,210	110,759	19.90	5,566
1954	2,959,352.56	3,127,444	3,712,463	1,022,501	20.37	50,196
1955	383,926.76	400,924	475,921	138,362	20.84	6,639
1956	654,950.13	675,730	802,132	245,788	21.31	11,534
1957	558,508.84	569,080	675,532	218,082	21.79	10,008
1958	481,764.00	484,593	575,241	195,581	22.28	8,778
1959	562,631.70	558,581	663,069	237,142	22.77	10,415
1960	599,883.01	587,569	697,479	262,334	23.27	11,273
1961	590,901.53	570,887	677,677	267,765	23.77	11,265
1962	823,080.53	784,007	930,663	386,266	24.28	15,909
1963	903,065.43	847,913	1,006,523	438,382	24.79	17,684
1964	1,197,052.32	1,107,034	1,314,115	601,169	25.32	23,743
1965	1,492,631.83	1,359,680	1,614,021	774,190	25.84	29,961
1966	1,655,919.18	1,485,028	1,762,817	886,654	26.37	33,624
1967	1,624,527.67	1,433,483	1,701,630	897,614	26.91	33,356
1968	1,555,082.18	1,349,388	1,601,804	886,327	27.46	32,277
1969	1,528,158.30	1,303,629	1,547,486	897,567	28.01	32,045
1970	1,401,803.38	1,175,272	1,395,118	847,767	28.56	29,684
1971	1,516,047.34	1,248,423	1,481,953	943,723	29.12	32,408
1972	2,726,838.03	2,204,027	2,616,312	1,746,629	29.69	58,829
1973	2,600,754.88	2,062,586	2,448,413	1,712,795	30.26	56,603
1974	2,602,689.14	2,023,851	2,402,432	1,761,871	30.84	57,129
1975	2,643,992.17	2,015,060	2,391,997	1,838,390	31.42	58,510
1976	2,761,387.13	2,061,099	2,446,648	1,971,571	32.01	61,592
1977	3,637,442.68	2,656,788	3,153,766	2,666,142	32.61	81,758
1978	3,682,218.48	2,630,577	3,122,652	2,768,898	33.21	83,375
1979	4,649,277.90	3,247,056	3,854,449	3,584,396	33.81	106,016
1980	5,549,344.50	3,783,943	4,491,766	4,387,185	34.43	127,423
1981	5,256,604.52	3,498,796	4,153,280	4,257,287	35.04	121,498
1982	5,149,670.98	3,342,507	3,967,755	4,271,719	35.66	119,790
1983	3,123,245.84	1,974,741	2,344,136	2,653,057	36.29	73,107
1984	4,195,993.18	2,582,516	3,065,601	3,647,988	36.92	98,808
1985	4,571,626.86	2,736,905	3,248,870	4,065,733	37.55	108,275
1986	4,787,115.41	2,784,186	3,304,995	4,354,390	38.19	114,019

PACIFICORP
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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -60						
1987	4,026,669.95	2,272,137	2,697,162	3,745,510	38.84	96,434
1988	3,890,394.69	2,127,766	2,525,785	3,698,847	39.49	93,665
1989	4,412,836.27	2,337,038	2,774,204	4,286,334	40.14	106,785
1990	4,158,978.07	2,130,528	2,529,064	4,125,301	40.79	101,135
1991	9,849,493.99	4,872,269	5,783,674	9,975,516	41.45	240,664
1992	10,499,899.70	5,006,352	5,942,839	10,857,001	42.12	257,764
1993	16,258,843.56	7,466,061	8,862,660	17,151,490	42.78	400,923
1994	11,284,889.26	4,980,338	5,911,959	12,143,864	43.45	279,491
1995	8,764,293.76	3,711,433	4,405,693	9,617,177	44.12	217,978
1996	8,233,502.95	3,337,269	3,961,538	9,212,067	44.80	205,626
1997	6,994,427.08	2,708,242	3,214,845	7,976,238	45.48	175,379
1998	5,208,426.63	1,922,284	2,281,866	6,051,617	46.16	131,101
1999	3,900,043.63	1,368,635	1,624,651	4,615,419	46.84	98,536
2000	6,032,130.76	2,007,493	2,383,014	7,268,395	47.52	152,954
2001	2,600,809.50	817,695	970,653	3,190,642	48.21	66,182
2002	3,777,299.22	1,118,081	1,327,229	4,716,450	48.90	96,451
2003	3,341,985.85	926,826	1,100,198	4,246,979	49.60	85,625
2004	3,773,892.92	977,167	1,159,956	4,878,273	50.29	97,003
2005	5,591,892.60	1,343,575	1,594,904	7,352,124	50.99	144,188
2006	3,113,908.71	690,042	819,121	4,163,133	51.69	80,540
2007	6,061,248.36	1,228,445	1,458,237	8,239,760	52.40	157,247
2008	4,160,812.17	765,589	908,800	5,748,499	53.10	108,258
2009	5,258,317.46	868,001	1,030,369	7,382,939	53.81	137,204
2010	4,595,001.98	670,282	795,665	6,556,338	54.53	120,234
2011	6,448,629.84	816,861	969,663	9,348,145	55.25	169,197
2012	4,287,235.00	460,758	546,947	6,312,629	55.97	112,786
2013	4,623,751.20	408,148	484,496	6,913,506	56.69	121,953
2014	5,341,303.27	367,482	436,223	8,109,862	57.42	141,238
2015	5,020,809.47	247,666	293,994	7,739,301	58.15	133,092
2016	6,158,782.10	182,300	216,401	9,637,650	58.89	163,655
2017	5,666,938.10	55,944	66,409	9,000,692	59.63	150,942
	263,599,325.62	118,909,203	141,152,329	280,606,592		6,399,589

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.8 2.43

PACIFICORP
OREGON PROPERTY

ACCOUNT 366 UNDERGOUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -50						
1954	864,186.98	972,949	1,154,949	141,331	17.46	8,095
1955	1,305.29	1,454	1,726	232	18.03	13
1956	13,654.44	15,039	17,852	2,630	18.60	141
1957	19,979.46	21,753	25,822	4,147	19.19	216
1958	61,527.86	66,200	78,583	13,709	19.79	693
1959	11,291.12	11,998	14,242	2,695	20.41	132
1960	30,090.21	31,575	37,481	7,654	21.03	364
1961	10,208.91	10,573	12,551	2,762	21.67	127
1962	33,496.50	34,224	40,626	9,619	22.32	431
1963	34,572.77	34,834	41,350	10,509	22.98	457
1964	34,611.32	34,376	40,806	11,111	23.65	470
1965	57,011.20	55,794	66,231	19,286	24.33	793
1966	271,896.73	262,069	311,092	96,753	25.02	3,867
1967	158,148.20	150,060	178,130	59,092	25.72	2,298
1968	743,785.99	694,432	824,332	291,347	26.43	11,023
1969	126,232.12	115,936	137,623	51,725	27.14	1,906
1970	207,134.32	186,999	221,979	88,722	27.87	3,183
1971	147,008.25	130,387	154,777	65,735	28.61	2,298
1972	252,219.10	219,699	260,796	117,533	29.35	4,005
1973	270,027.79	230,817	273,994	131,048	30.11	4,352
1974	239,149.63	200,527	238,038	120,686	30.87	3,909
1975	206,565.01	169,796	201,558	108,290	31.64	3,423
1976	222,154.93	178,899	212,364	120,868	32.42	3,728
1977	375,395.01	296,023	351,397	211,696	33.20	6,376
1978	534,328.94	412,312	489,439	312,054	33.99	9,181
1979	748,614.71	564,830	670,487	452,435	34.79	13,005
1980	694,021.97	511,595	607,294	433,739	35.60	12,184
1981	827,316.37	595,308	706,666	534,309	36.42	14,671
1982	727,596.69	510,773	606,318	485,077	37.24	13,026
1983	296,861.08	203,115	241,110	204,182	38.07	5,363
1984	1,100,918.87	733,443	870,641	780,737	38.91	20,065
1985	1,296,474.42	840,388	997,591	947,121	39.75	23,827
1986	1,646,267.12	1,037,148	1,231,157	1,238,244	40.60	30,499
1987	1,375,771.35	841,374	998,761	1,064,896	41.46	25,685
1988	1,316,163.17	780,676	926,709	1,047,536	42.32	24,753
1989	2,237,017.38	1,285,166	1,525,569	1,829,957	43.19	42,370
1990	1,631,672.06	906,630	1,076,224	1,371,284	44.07	31,116
1991	4,370,476.65	2,346,028	2,784,875	3,770,840	44.95	83,890
1992	3,364,531.42	1,741,852	2,067,682	2,979,115	45.84	64,989
1993	6,760,898.03	3,371,288	4,001,920	6,139,427	46.73	131,381
1994	8,067,773.51	3,867,328	4,590,749	7,510,911	47.63	157,693

PACIFICORP
OREGON PROPERTY

ACCOUNT 366 UNDERGOUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -50						
1995	3,652,513.85	1,679,627	1,993,818	3,484,953	48.54	71,795
1996	4,025,803.86	1,772,783	2,104,399	3,934,307	49.45	79,561
1997	3,611,981.76	1,520,121	1,804,474	3,613,499	50.36	71,753
1998	3,078,666.94	1,234,345	1,465,241	3,152,759	51.29	61,469
1999	1,639,504.63	624,996	741,908	1,717,349	52.21	32,893
2000	3,803,280.74	1,374,087	1,631,123	4,073,798	53.14	76,662
2001	2,221,508.47	757,857	899,622	2,432,641	54.08	44,982
2002	1,842,049.17	591,298	701,906	2,061,168	55.02	37,462
2003	1,506,477.49	453,231	538,012	1,721,704	55.96	30,767
2004	1,937,152.91	543,371	645,014	2,260,715	56.91	39,724
2005	4,165,166.05	1,083,547	1,286,235	4,961,514	57.86	85,750
2006	1,954,233.00	468,606	556,263	2,375,086	58.81	40,386
2007	2,685,401.59	588,667	698,783	3,329,319	59.77	55,702
2008	1,621,873.08	322,177	382,443	2,050,367	60.73	33,762
2009	1,406,545.16	250,161	296,956	1,812,862	61.70	29,382
2010	1,627,488.32	255,621	303,438	2,137,794	62.67	34,112
2011	2,488,579.37	339,168	402,613	3,330,256	63.64	52,330
2012	1,169,377.00	135,063	160,328	1,593,738	64.61	24,667
2013	2,551,358.53	241,103	286,204	3,540,834	65.59	53,984
2014	1,328,407.93	97,917	116,233	1,876,379	66.56	28,191
2015	1,465,615.18	77,253	91,704	2,106,719	67.54	31,192
2016	1,644,620.16	52,151	61,906	2,405,024	68.52	35,100
2017	2,003,223.25	21,034	24,969	2,979,866	69.51	42,870
	94,819,185.32	39,159,851	46,485,083	95,743,695		1,860,494

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.5 1.96

PACIFICORP
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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -35						
1946	380.65	428	508	6	9.98	1
1954	15,935.69	16,916	20,080	1,433	12.82	112
1955	17,892.61	18,829	22,351	1,804	13.23	136
1956	29,414.19	30,669	36,406	3,303	13.66	242
1957	128,766.17	132,954	157,824	16,010	14.11	1,135
1958	112,171.77	114,660	136,108	15,324	14.57	1,052
1959	123,299.65	124,729	148,061	18,394	15.04	1,223
1960	123,981.16	124,053	147,258	20,117	15.53	1,295
1961	128,043.42	126,676	150,372	22,487	16.03	1,403
1962	153,073.87	149,650	177,643	29,007	16.55	1,753
1963	175,432.94	169,415	201,106	35,728	17.08	2,092
1964	271,708.45	259,086	307,551	59,255	17.62	3,363
1965	236,854.27	222,868	264,558	55,195	18.18	3,036
1966	700,477.42	650,131	771,744	173,901	18.75	9,275
1967	720,443.05	659,101	782,392	190,206	19.34	9,835
1968	1,124,298.07	1,013,634	1,203,244	314,558	19.93	15,783
1969	375,853.33	333,703	396,125	111,277	20.54	5,418
1970	345,096.49	301,578	357,991	107,889	21.16	5,099
1971	446,504.42	383,869	455,675	147,106	21.79	6,751
1972	635,222.32	536,826	637,245	220,305	22.44	9,818
1973	929,579.85	771,997	916,407	338,526	23.09	14,661
1974	863,097.10	703,769	835,416	329,765	23.76	13,879
1975	648,935.27	519,356	616,507	259,556	24.43	10,624
1976	945,057.13	741,893	880,671	395,156	25.11	15,737
1977	1,314,092.39	1,010,893	1,199,990	574,035	25.81	22,241
1978	1,616,201.47	1,217,855	1,445,667	736,205	26.51	27,771
1979	2,165,699.12	1,596,834	1,895,537	1,028,157	27.23	37,758
1980	2,165,749.84	1,561,786	1,853,933	1,069,829	27.95	38,277
1981	1,953,739.38	1,376,800	1,634,344	1,003,204	28.68	34,979
1982	1,484,887.22	1,021,683	1,212,799	791,799	29.42	26,914
1983	639,325.30	429,102	509,370	353,719	30.17	11,724
1984	1,669,165.27	1,092,142	1,296,438	956,935	30.92	30,949
1985	2,770,626.86	1,764,808	2,094,933	1,645,413	31.69	51,922
1986	2,391,669.38	1,481,998	1,759,220	1,469,534	32.46	45,272
1987	2,223,628.60	1,338,847	1,589,291	1,412,608	33.24	42,497
1988	2,118,314.03	1,237,774	1,469,312	1,390,412	34.03	40,858
1989	2,057,115.01	1,165,468	1,383,480	1,393,625	34.82	40,024
1990	2,011,816.85	1,103,139	1,309,492	1,406,461	35.63	39,474
1991	5,978,238.17	3,169,091	3,761,900	4,308,722	36.44	118,242
1992	4,260,260.87	2,180,740	2,588,669	3,162,683	37.25	84,904
1993	7,440,310.32	3,669,528	4,355,949	5,688,470	38.08	149,382

PACIFICORP
OREGON PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -35						
1994	4,686,854.61	2,224,030	2,640,057	3,687,197	38.91	94,762
1995	6,623,142.32	3,019,189	3,583,958	5,357,284	39.74	134,808
1996	8,371,970.68	3,656,249	4,340,186	6,961,974	40.59	171,519
1997	7,900,627.08	3,299,266	3,916,426	6,749,421	41.44	162,872
1998	7,471,200.29	2,975,406	3,531,985	6,554,135	42.30	154,944
1999	5,154,287.11	1,952,983	2,318,308	4,639,980	43.16	107,506
2000	6,718,435.27	2,414,132	2,865,719	6,204,169	44.03	140,908
2001	4,489,638.74	1,525,375	1,810,711	4,250,301	44.90	94,661
2002	4,292,006.64	1,373,228	1,630,104	4,164,105	45.78	90,959
2003	5,468,379.79	1,640,128	1,946,930	5,435,383	46.67	116,464
2004	4,905,415.98	1,373,004	1,629,838	4,992,474	47.56	104,972
2005	7,265,393.59	1,888,094	2,241,280	7,567,001	48.45	156,182
2006	4,517,147.21	1,082,421	1,284,898	4,813,251	49.35	97,533
2007	7,311,259.20	1,602,230	1,901,943	7,968,257	50.26	158,541
2008	4,818,449.37	957,327	1,136,404	5,368,503	51.17	104,915
2009	5,164,341.31	920,286	1,092,434	5,879,427	52.08	112,892
2010	3,217,002.18	506,692	601,474	3,741,479	53.00	70,594
2011	5,078,145.18	694,667	824,611	6,030,885	53.92	111,849
2012	3,644,754.11	422,319	501,318	4,419,100	54.85	80,567
2013	4,011,780.52	381,821	453,244	4,962,660	55.77	88,984
2014	2,928,672.75	216,782	257,333	3,696,375	56.71	65,180
2015	5,673,084.56	301,215	357,561	7,301,103	57.64	126,667
2016	4,623,939.90	147,756	175,395	6,066,924	58.58	103,566
2017	5,097,816.86	53,886	63,966	6,818,087	59.53	114,532
	182,946,104.62	69,153,764	82,089,650	164,887,591		3,743,288
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					44.0	2.05

PACIFICORP
OREGON PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R1.5						
NET SALVAGE PERCENT.. -30						
1921	2,101.47	2,732	2,732			
1922	335.63	436	436			
1923	1,814.68	2,359	2,359			
1924	394.53	513	513			
1925	1,018.76	1,324	1,324			
1926	1,355.98	1,749	1,763			
1927	1,502.31	1,925	1,953			
1928	3,268.17	4,158	4,249			
1929	3,532.20	4,461	4,592			
1930	2,944.80	3,691	3,828			
1931	542.16	674	705			
1932	517.74	639	673			
1933	375.45	460	488			
1934	201.35	245	262			
1935	525.81	636	684			
1936	2,227.11	2,679	2,895			
1937	3,043.28	3,641	3,956			
1938	2,397.35	2,853	3,117			
1939	4,038.52	4,781	5,250			
1940	3,926.95	4,623	5,105			
1941	13,089.59	15,326	17,016			
1942	9,317.48	10,846	12,113			
1943	7,107.11	8,223	9,239			
1944	14,893.85	17,127	19,362			
1945	20,860.92	23,835	27,119			
1946	51,677.12	58,651	67,180			
1947	53,125.10	59,889	69,063			
1948	25,406.93	28,441	33,029			
1949	23,882.46	26,545	31,047			
1950	27,716.31	30,580	36,031			
1954	9,895.68	10,585	12,566	298	8.15	37
1955	1,819.67	1,931	2,292	74	8.46	9
1956	126,642.76	133,248	158,185	6,451	8.77	736
1957	248,238.26	258,868	307,314	15,396	9.10	1,692
1958	494,687.79	511,260	606,940	36,154	9.43	3,834
1959	888,125.16	909,599	1,079,826	74,737	9.76	7,657
1960	1,073,752.82	1,089,092	1,292,910	102,969	10.11	10,185
1961	895,644.54	899,579	1,067,930	96,408	10.46	9,217
1962	874,610.50	869,311	1,031,998	104,996	10.83	9,695
1963	943,249.50	927,663	1,101,270	124,954	11.20	11,157
1964	997,934.87	970,729	1,152,396	144,919	11.58	12,515

PACIFICORP
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ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R1.5						
NET SALVAGE PERCENT.. -30						
1965	1,178,657.05	1,133,531	1,345,665	186,589	11.97	15,588
1966	1,129,305.85	1,072,988	1,273,792	194,306	12.38	15,695
1967	1,110,434.00	1,042,196	1,237,238	206,326	12.79	16,132
1968	1,236,731.86	1,146,053	1,360,531	247,220	13.21	18,715
1969	1,304,308.38	1,192,448	1,415,608	279,993	13.65	20,512
1970	1,485,037.24	1,338,797	1,589,346	341,202	14.10	24,199
1971	1,732,128.37	1,539,533	1,827,649	424,118	14.55	29,149
1972	2,292,962.96	2,007,544	2,383,245	597,607	15.02	39,787
1973	2,948,481.82	2,541,450	3,017,069	815,957	15.50	52,642
1974	2,047,264.73	1,735,714	2,060,544	600,900	16.00	37,556
1975	2,123,560.36	1,770,391	2,101,710	658,918	16.50	39,934
1976	3,038,580.47	2,488,597	2,954,325	995,830	17.02	58,509
1977	4,353,436.02	3,501,512	4,156,802	1,502,665	17.54	85,671
1978	5,249,246.05	4,141,907	4,917,043	1,906,977	18.08	105,474
1979	6,126,450.24	4,738,809	5,625,652	2,338,733	18.63	125,536
1980	5,980,762.67	4,531,498	5,379,544	2,395,447	19.19	124,828
1981	5,520,714.42	4,093,935	4,860,093	2,316,836	19.76	117,249
1982	5,173,180.47	3,751,482	4,453,552	2,271,583	20.34	111,681
1983	5,519,197.64	3,910,352	4,642,154	2,532,803	20.93	121,013
1984	10,635,230.77	7,354,773	8,731,180	5,094,620	21.53	236,629
1985	7,865,609.16	5,303,859	6,296,448	3,928,844	22.14	177,455
1986	9,586,522.18	6,296,294	7,474,612	4,987,867	22.76	219,151
1987	9,847,949.66	6,292,603	7,470,231	5,332,104	23.39	227,965
1988	9,878,528.21	6,133,509	7,281,363	5,560,724	24.03	231,408
1989	11,040,232.57	6,652,005	7,896,893	6,455,409	24.68	261,564
1990	13,950,591.88	8,145,318	9,669,672	8,466,097	25.34	334,100
1991	14,511,100.35	8,201,877	9,736,815	9,127,615	26.00	351,062
1992	14,358,387.15	7,839,679	9,306,834	9,359,069	26.68	350,790
1993	13,771,183.45	7,254,467	8,612,102	9,290,436	27.36	339,563
1994	17,926,447.59	9,093,836	10,795,700	12,508,682	28.05	445,942
1995	12,805,200.24	6,242,535	7,410,793	9,235,967	28.75	321,251
1996	10,553,621.00	4,936,076	5,859,837	7,859,870	29.45	266,889
1997	12,665,746.78	5,669,885	6,730,974	9,734,497	30.16	322,762
1998	8,780,677.65	3,752,071	4,454,251	6,960,630	30.88	225,409
1999	8,106,472.71	3,296,732	3,913,698	6,624,717	31.61	209,577
2000	12,458,249.22	4,809,482	5,709,551	10,486,173	32.34	324,248
2001	8,196,194.32	2,995,029	3,555,533	7,099,520	33.07	214,682
2002	8,494,502.79	2,923,927	3,471,125	7,571,729	33.82	223,883
2003	8,766,645.15	2,831,837	3,361,800	8,034,839	34.57	232,422
2004	8,978,154.44	2,709,796	3,216,920	8,454,681	35.32	239,374
2005	11,765,076.03	3,298,280	3,915,536	11,379,063	36.08	315,384

PACIFICORP
OREGON PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R1.5						
NET SALVAGE PERCENT.. -30						
2006	8,655,568.02	2,240,658	2,659,985	8,592,253	36.84	233,232
2007	15,445,587.28	3,662,257	4,347,629	15,731,634	37.61	418,283
2008	14,175,699.94	3,048,612	3,619,144	14,809,266	38.39	385,758
2009	12,508,841.29	2,414,507	2,866,370	13,395,124	39.17	341,974
2010	9,187,215.71	1,570,793	1,864,759	10,078,621	39.95	252,281
2011	10,561,312.03	1,569,992	1,863,808	11,865,898	40.74	291,259
2012	9,483,185.17	1,195,337	1,419,038	10,909,103	41.54	262,617
2013	8,899,109.37	920,533	1,092,806	10,476,036	42.34	247,426
2014	9,879,574.42	798,477	947,908	11,895,539	43.14	275,743
2015	11,619,253.72	673,231	799,222	14,305,808	43.95	325,502
2016	13,041,493.74	453,348	538,190	16,415,752	44.77	366,669
2017	13,496,440.66	156,329	185,585	17,359,788	45.59	380,781
	448,283,787.92	195,322,588	231,859,584	350,909,340		11,079,639
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.7	2.47

PACIFICORP
OREGON PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -35						
1946	400.43	413	490	51	12.97	4
1947	3,397.39	3,472	4,121	465	13.37	35
1948	2,315.15	2,343	2,781	344	13.77	25
1950	3,182.90	3,158	3,749	548	14.58	38
1951	3,266.24	3,207	3,807	602	15.00	40
1952	10,219.16	9,928	11,785	2,011	15.42	130
1953	34,737.94	33,382	39,626	7,270	15.85	459
1954	351,503.09	334,069	396,560	77,969	16.28	4,789
1955	70,561.09	66,299	78,701	16,556	16.72	990
1956	183,478.04	170,370	202,239	45,456	17.17	2,647
1957	215,975.71	198,161	235,229	56,338	17.62	3,197
1958	258,196.94	234,045	277,825	70,741	18.07	3,915
1959	330,586.33	295,931	351,288	95,004	18.53	5,127
1960	371,623.48	328,382	389,809	111,883	19.00	5,889
1961	337,537.03	294,284	349,333	106,342	19.48	5,459
1962	358,901.84	308,681	366,423	118,094	19.96	5,917
1963	433,971.19	368,132	436,995	148,866	20.44	7,283
1964	485,851.72	406,297	482,299	173,601	20.93	8,294
1965	498,377.33	410,656	487,473	185,336	21.43	8,648
1966	447,633.88	363,242	431,190	173,116	21.94	7,890
1967	426,278.08	340,578	404,286	171,189	22.45	7,625
1968	433,824.36	341,067	404,867	180,796	22.97	7,871
1969	466,733.21	360,985	428,511	201,579	23.49	8,581
1970	491,881.81	374,034	444,001	220,039	24.02	9,161
1971	521,610.20	389,725	462,627	241,547	24.56	9,835
1972	1,483,375.03	1,088,670	1,292,316	710,240	25.10	28,296
1973	712,122.55	513,023	608,989	352,376	25.65	13,738
1974	717,692.21	507,347	602,251	366,633	26.20	13,994
1975	714,873.31	495,346	588,005	377,074	26.77	14,086
1976	702,034.50	476,802	565,992	381,755	27.33	13,968
1977	812,908.32	540,537	641,650	455,776	27.91	16,330
1978	859,634.12	559,364	663,999	496,507	28.49	17,427
1979	1,018,315.44	648,114	769,350	605,376	29.07	20,825
1980	1,073,586.67	667,494	792,355	656,987	29.67	22,143
1981	1,071,341.02	650,319	771,968	674,342	30.27	22,278
1982	992,083.33	587,597	697,513	641,799	30.87	20,790
1983	740,233.26	427,347	507,286	492,029	31.48	15,630
1984	772,892.39	434,432	515,697	527,708	32.10	16,440
1985	659,549.26	360,689	428,159	462,233	32.72	14,127
1986	809,030.46	430,127	510,586	581,605	33.34	17,445
1987	607,184.10	313,420	372,048	447,651	33.97	13,178

PACIFICORP
OREGON PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -35						
1988	528,037.40	264,275	313,710	399,140	34.61	11,533
1989	584,546.09	283,371	336,378	452,759	35.25	12,844
1990	873,379.39	409,453	486,045	693,017	35.90	19,304
1991	1,451,538.50	657,340	780,302	1,179,275	36.55	32,265
1992	1,140,378.87	498,247	591,449	948,062	37.20	25,486
1993	1,265,589.48	532,451	632,051	1,076,495	37.86	28,434
1994	2,911,985.63	1,177,939	1,398,284	2,532,897	38.52	65,755
1995	2,100,470.09	815,103	967,576	1,868,059	39.19	47,667
1996	3,781,646.16	1,405,315	1,668,193	3,437,029	39.86	86,228
1997	1,056,770.04	375,335	445,545	981,095	40.53	24,207
1998	1,226,817.81	415,260	492,939	1,163,265	41.21	28,228
1999	2,472,004.59	796,091	945,008	2,392,198	41.88	57,120
2000	7,521,630.01	2,294,849	2,724,123	7,430,078	42.57	174,538
2001	267,007.53	77,009	91,414	269,046	43.25	6,221
2002	1,682,536.52	456,761	542,203	1,729,221	43.94	39,354
2003	2,193,212.17	558,266	662,695	2,298,141	44.63	51,493
2004	2,448,228.41	581,699	690,512	2,614,596	45.32	57,692
2005	3,453,527.84	762,047	904,595	3,757,668	46.01	81,671
2006	2,015,469.25	410,119	486,836	2,234,047	46.71	47,828
2007	3,498,762.92	651,820	773,749	3,949,581	47.41	83,307
2008	3,058,428.50	516,481	613,094	3,515,784	48.12	73,063
2009	2,648,383.01	401,079	476,105	3,099,212	48.83	63,469
2010	2,657,728.39	356,174	422,800	3,165,133	49.54	63,890
2011	2,758,082.33	321,554	381,704	3,341,707	50.25	66,502
2012	2,585,865.14	255,780	303,626	3,187,292	50.97	62,533
2013	2,767,509.07	224,168	266,101	3,470,036	51.70	67,119
2014	2,902,892.08	183,836	218,224	3,700,680	52.42	70,597
2015	2,964,760.45	134,642	159,828	3,842,599	53.15	72,297
2016	3,389,024.91	92,327	109,598	4,465,586	53.89	82,865
2017	3,596,078.23	32,672	38,784	4,815,922	54.63	88,155
	92,291,191.32	30,282,932	35,947,650	88,645,458		2,086,209

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.5 2.26

PACIFICORP
OREGON PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -40						
1956	2,866.26	3,470	4,013			
1957	6,094.26	7,316	8,532			
1958	189.13	225	265			
1960	9,370.70	10,926	12,970	149	10.03	15
1961	4,100.22	4,728	5,612	128	10.58	12
1962	8,659.52	9,870	11,716	407	11.15	37
1963	2,905.48	3,271	3,883	185	11.75	16
1964	31,023.91	34,479	40,929	2,504	12.37	202
1965	74,934.87	82,161	97,530	7,379	13.01	567
1966	115,309.16	124,654	147,972	13,461	13.67	985
1967	100,096.02	106,642	126,591	13,543	14.34	944
1968	239,103.09	250,948	297,891	36,853	15.02	2,454
1969	119,465.82	123,432	146,522	20,730	15.72	1,319
1970	125,778.93	127,900	151,825	24,266	16.42	1,478
1971	193,990.56	194,003	230,294	41,293	17.14	2,409
1972	645,452.25	634,504	753,197	150,436	17.87	8,418
1973	422,804.47	408,328	484,711	107,215	18.61	5,761
1974	461,375.40	437,401	519,223	126,703	19.37	6,541
1975	507,951.56	472,547	560,943	150,189	20.13	7,461
1976	802,068.65	731,567	868,417	254,479	20.91	12,170
1977	1,233,719.07	1,102,251	1,308,442	418,765	21.71	19,289
1978	1,383,500.82	1,210,234	1,436,625	500,276	22.51	22,225
1979	1,493,384.17	1,277,796	1,516,825	573,913	23.33	24,600
1980	1,357,469.74	1,135,200	1,347,555	552,903	24.16	22,885
1981	1,224,910.94	1,000,338	1,187,465	527,410	25.00	21,096
1982	1,101,674.72	877,856	1,042,071	500,274	25.85	19,353
1983	1,090,942.00	847,402	1,005,920	521,399	26.71	19,521
1984	1,492,311.06	1,128,542	1,339,651	749,584	27.59	27,169
1985	1,269,579.76	934,030	1,108,753	668,659	28.47	23,486
1986	1,818,081.71	1,299,816	1,542,964	1,002,350	29.36	34,140
1987	1,144,228.74	793,751	942,233	659,687	30.27	21,793
1988	1,621,700.98	1,090,532	1,294,531	975,850	31.18	31,297
1989	1,993,883.74	1,298,018	1,540,830	1,250,607	32.10	38,960
1990	2,371,007.77	1,492,075	1,771,188	1,548,223	33.03	46,873
1991	2,530,385.45	1,537,462	1,825,065	1,717,475	33.96	50,573
1992	2,087,815.12	1,222,754	1,451,487	1,471,454	34.90	42,162
1993	2,447,845.88	1,379,361	1,637,389	1,789,595	35.85	49,919
1994	7,367,861.52	3,988,503	4,734,607	5,580,399	36.80	151,641
1995	5,447,109.31	2,826,712	3,355,487	4,270,466	37.76	113,095
1996	9,404,365.81	4,669,625	5,543,142	7,622,970	38.72	196,874
1997	6,048,367.20	2,866,321	3,402,505	5,065,209	39.69	127,619

PACIFICORP
OREGON PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -40						
1998	3,629,864.26	1,638,020	1,944,434	3,137,376	40.66	77,161
1999	5,971,489.30	2,558,186	3,036,730	5,323,355	41.64	127,842
2000	12,195,084.48	4,945,570	5,870,706	11,202,412	42.62	262,844
2001	2,719,877.05	1,040,794	1,235,489	2,572,339	43.60	58,999
2002	5,462,155.19	1,965,283	2,332,916	5,314,101	44.58	119,204
2003	6,915,557.31	2,328,468	2,764,040	6,917,740	45.57	151,805
2004	7,672,327.10	2,406,042	2,856,125	7,885,133	46.56	169,354
2005	9,521,563.27	2,766,014	3,283,434	10,046,755	47.55	211,288
2006	7,616,823.50	2,036,739	2,417,739	8,245,814	48.54	169,877
2007	9,724,017.02	2,375,577	2,819,961	10,793,663	49.53	217,922
2008	6,907,025.84	1,527,834	1,813,636	7,856,200	50.52	155,507
2009	4,428,974.15	876,326	1,040,255	5,160,309	51.52	100,161
2010	3,756,195.12	656,440	779,236	4,479,437	52.51	85,306
2011	4,098,397.49	620,653	736,754	5,001,002	53.51	93,459
2012	4,516,136.54	578,517	686,736	5,635,855	54.51	103,391
2013	5,271,757.40	552,280	655,592	6,724,868	55.51	121,147
2014	5,518,282.87	450,634	534,931	7,190,665	56.50	127,268
2015	6,138,052.47	358,082	425,066	8,168,207	57.50	142,056
2016	7,673,239.20	268,563	318,801	10,423,734	58.50	178,183
2017	7,460,181.17	87,001	103,276	10,340,978	59.50	173,798
	187,000,686.50	67,783,974	80,463,628	181,337,333		4,001,931

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.3 2.14

PACIFICORP
OREGON PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. -3						
1958	638.94	658	658			
1959	8,228.04	8,475	8,475			
1960	24,692.23	25,433	25,433			
1961	29,612.40	30,501	30,501			
1962	83,037.83	85,529	85,529			
1963	95,975.53	98,855	98,855			
1964	132,364.53	136,335	136,335			
1965	121,442.33	125,086	125,086			
1966	91,127.22	93,861	93,861			
1967	94,295.65	97,125	97,125			
1968	125,143.76	128,898	128,898			
1969	120,831.27	124,456	124,456			
1970	153,822.22	158,437	158,437			
1971	268,915.21	276,983	276,983			
1972	184,121.47	189,645	189,645			
1973	319,115.49	328,689	328,689			
1974	318,238.91	327,786	327,786			
1975	354,345.41	364,976	364,976			
1976	592,703.29	610,484	610,484			
1977	810,162.14	834,467	834,467			
1978	843,411.64	868,714	868,714			
1979	717,949.04	739,488	739,488			
1980	746,151.92	758,161	768,536			
1981	653,285.59	659,090	672,884			
1982	488,006.17	488,824	502,646			
1983	498,213.58	495,713	513,160			
1984	619,364.75	611,790	637,946			
1985	689,336.57	675,581	710,017			
1986	988,286.41	960,422	1,017,935			
1987	1,143,384.64	1,101,725	1,177,686			
1988	1,298,075.66	1,238,747	1,337,018			
1989	1,299,425.69	1,227,990	1,338,408			
1990	1,449,481.28	1,354,866	1,492,966			
1991	1,939,337.83	1,791,774	1,997,518			
1992	1,520,582.59	1,386,870	1,566,200			
1993	1,356,542.01	1,219,789	1,397,238			
1994	1,815,729.73	1,607,438	1,870,202			
1995	2,768,349.89	2,409,433	2,851,400			
1996	837,203.87	714,863	862,320			
1997	3,951,474.11	3,304,855	4,070,018			
1998	2,360,758.57	1,927,028	2,431,581			

PACIFICORP
OREGON PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. -3						
1999	463,318.56	368,174	477,218			
2000	1,337,823.71	1,031,402	1,377,958			
2001	720,084.55	535,869	731,267	10,420	5.55	1,877
2002	1,868,643.46	1,336,706	1,824,119	100,584	6.11	16,462
2003	1,340,924.13	916,394	1,250,546	130,606	6.73	19,407
2004	1,824,682.88	1,184,037	1,615,781	263,642	7.40	35,627
2005	2,172,497.11	1,326,940	1,810,792	426,880	8.14	52,442
2006	2,254,503.26	1,285,304	1,753,974	568,164	8.93	63,624
2007	1,644,153.59	866,214	1,182,068	511,410	9.77	52,345
2008	2,047,388.46	984,814	1,343,914	764,896	10.66	71,754
2009	1,138,121.31	493,524	673,481	498,784	11.58	43,073
2010	1,095,828.43	421,006	574,521	554,182	12.54	44,193
2011	1,202,101.98	401,165	547,445	690,720	13.52	51,089
2012	1,213,973.07	343,233	468,388	782,004	14.51	53,894
2013	1,534,720.68	355,672	485,363	1,095,399	15.50	70,671
2014	1,905,874.35	343,534	468,799	1,494,252	16.50	90,561
2015	2,964,552.47	381,686	520,863	2,532,626	17.50	144,721
2016	2,244,607.53	173,396	236,623	2,075,323	18.50	112,180
2017	9,870,771.84	254,172	346,853	9,820,042	19.50	503,592
	70,757,736.78	42,593,082	50,560,533	22,319,936		1,427,512

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 2.02

PACIFICORP
OREGON PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-L0						
NET SALVAGE PERCENT.. -50						
1962	9,588.98	9,706	11,522	2,861	8.78	326
1963	32,879.37	32,934	39,095	10,224	8.97	1,140
1964	40,453.99	40,072	47,568	13,113	9.17	1,430
1965	33,979.52	33,300	39,529	11,440	9.36	1,222
1966	41,611.65	40,317	47,859	14,558	9.56	1,523
1967	39,839.32	38,157	45,295	14,464	9.76	1,482
1968	36,099.23	34,174	40,567	13,582	9.96	1,364
1969	55,954.18	52,317	62,103	21,828	10.17	2,146
1970	85,633.46	79,069	93,860	34,590	10.38	3,332
1971	57,135.24	52,088	61,832	23,871	10.59	2,254
1972	105,852.48	95,208	113,017	45,762	10.81	4,233
1973	56,888.92	50,473	59,914	25,419	11.03	2,305
1974	67,834.02	59,354	70,457	31,294	11.25	2,782
1975	71,603.37	61,737	73,285	34,120	11.48	2,972
1976	85,954.13	73,014	86,672	42,259	11.71	3,609
1977	88,543.94	74,082	87,940	44,876	11.94	3,758
1978	78,757.77	64,844	76,974	41,163	12.18	3,380
1979	107,321.20	86,930	103,191	57,791	12.42	4,653
1980	55,774.77	44,403	52,709	30,953	12.67	2,443
1981	67,359.74	52,690	62,546	38,494	12.92	2,979
1982	77,075.59	59,219	70,296	45,317	13.17	3,441
1983	69,737.88	52,574	62,408	42,199	13.43	3,142
1984	12,635.27	9,343	11,091	7,862	13.69	574
1985	8,017.30	5,808	6,894	5,132	13.96	368
1986	27,193.04	19,292	22,901	17,889	14.23	1,257
1987	12,072.42	8,384	9,952	8,157	14.50	563
1988	3,816.17	2,591	3,076	2,648	14.78	179
1989	11,578.19	7,674	9,109	8,258	15.07	548
1990	11,149.83	7,210	8,559	8,166	15.36	532
1991	7,208.60	4,541	5,390	5,423	15.66	346
1992	12,553.57	7,700	9,140	9,690	15.96	607
1993	26,576.34	15,857	18,823	21,042	16.26	1,294
1994	17,052.67	9,872	11,719	13,860	16.58	836
1995	20,362.96	11,437	13,576	16,968	16.89	1,005
1996	22,197.62	12,061	14,317	18,979	17.22	1,102
1997	20,725.19	10,881	12,916	18,172	17.55	1,035
1998	548,601.26	277,655	329,594	493,308	17.89	27,575
1999	21,148.50	10,304	12,232	19,491	18.23	1,069
2000	26,033.30	12,178	14,456	24,594	18.58	1,324
2001	6,935.34	3,109	3,691	6,712	18.93	355
2002	11,717.64	5,019	5,958	11,618	19.29	602

PACIFICORP
OREGON PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-L0						
NET SALVAGE PERCENT.. -50						
2003	14,239.09	5,806	6,892	14,467	19.66	736
2004	6,303.83	2,438	2,894	6,562	20.04	327
2005	8,838.26	3,231	3,835	9,422	20.42	461
2006	2,888.69	992	1,178	3,155	20.82	152
2007	17,503.25	5,620	6,671	19,584	21.22	923
2008	13,696.74	4,079	4,842	15,703	21.64	726
2009	23,277.74	6,375	7,567	27,350	22.07	1,239
2010	34,194.12	8,492	10,081	41,210	22.53	1,829
2011	51,604.76	11,468	13,613	63,794	23.00	2,774
2012	64,508.01	12,543	14,889	81,873	23.50	3,484
2013	31,110.11	5,150	6,113	40,552	24.02	1,688
2014	54,833.67	7,372	8,751	73,500	24.58	2,990
2015	45,076.77	4,558	5,411	62,204	25.18	2,470
2016	38,306.82	2,468	2,930	54,530	25.84	2,110
2017	27,712.31	647	768	40,800	26.58	1,535
	2,627,548.13	1,708,817	2,028,468	1,912,854		120,531
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.9	4.59

PACIFICORP
OREGON PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -30						
1946	4,083.52	4,603	5,309			
1947	120.47	135	157			
1948	1,722.14	1,908	2,239			
1949	28,469.17	31,277	37,010			
1950	326.96	356	423	2	7.31	
1951	990.40	1,069	1,269	19	7.65	2
1952	3,605.55	3,854	4,575	112	8.00	14
1953	7,256.39	7,681	9,118	315	8.36	38
1954	158,533.53	166,157	197,244	8,850	8.72	1,015
1955	10,204.57	10,586	12,567	699	9.09	77
1956	25,967.36	26,661	31,649	2,109	9.46	223
1957	45,588.00	46,305	54,968	4,296	9.84	437
1958	18,016.92	18,103	21,490	1,932	10.22	189
1959	29,922.91	29,728	35,290	3,610	10.61	340
1960	56,893.93	55,866	66,318	7,644	11.01	694
1961	29,876.44	28,991	34,415	4,424	11.41	388
1962	24,117.08	23,117	27,442	3,910	11.82	331
1963	77,831.56	73,660	87,441	13,740	12.24	1,123
1964	100,868.49	94,239	111,870	19,259	12.66	1,521
1965	126,253.29	116,386	138,161	25,968	13.09	1,984
1966	143,155.14	130,189	154,546	31,556	13.52	2,334
1967	125,591.02	112,619	133,689	29,579	13.96	2,119
1968	112,452.77	99,376	117,968	28,221	14.41	1,958
1969	147,438.60	128,335	152,345	39,325	14.87	2,645
1970	107,958.96	92,535	109,848	30,499	15.33	1,989
1971	79,922.21	67,396	80,005	23,894	15.81	1,511
1972	132,301.21	109,768	130,305	41,687	16.28	2,561
1973	180,389.35	147,113	174,637	59,869	16.77	3,570
1974	106,430.31	85,290	101,247	37,112	17.26	2,150
1975	136,441.24	107,331	127,412	49,962	17.77	2,812
1976	136,380.87	105,313	125,016	52,279	18.27	2,861
1977	141,576.56	107,198	127,254	56,796	18.79	3,023
1978	152,722.06	113,300	134,497	64,042	19.32	3,315
1979	204,084.68	148,279	176,021	89,289	19.85	4,498
1980	236,266.71	167,975	199,402	107,745	20.39	5,284
1981	526,949.58	366,418	434,972	250,062	20.93	11,948
1982	235,505.58	159,949	189,874	116,283	21.49	5,411
1983	296,942.55	196,873	233,706	152,319	22.05	6,908
1984	239,041.21	154,547	183,461	127,293	22.62	5,627
1985	214,378.57	135,010	160,269	118,423	23.20	5,104
1986	89,657.76	54,936	65,214	51,341	23.79	2,158

PACIFICORP
OREGON PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -30						
1987	144,250.07	85,928	102,004	85,521	24.38	3,508
1988	419,348.82	242,533	287,909	257,244	24.98	10,298
1989	180,491.91	101,207	120,142	114,497	25.59	4,474
1990	322,638.24	175,229	208,013	211,417	26.20	8,069
1991	476,508.58	250,262	297,084	322,377	26.82	12,020
1992	605,875.58	307,179	364,650	422,988	27.45	15,409
1993	594,724.90	290,531	344,887	428,255	28.09	15,246
1994	931,414.88	437,791	519,698	691,141	28.73	24,056
1995	721,292.72	325,685	386,618	551,063	29.37	18,763
1996	787,913.51	340,975	404,768	619,520	30.02	20,637
1997	985,677.63	407,761	484,050	797,331	30.68	25,989
1998	718,141.10	283,399	336,420	597,163	31.34	19,054
1999	644,283.42	241,965	287,235	550,333	32.00	17,198
2000	910,347.73	324,266	384,933	798,519	32.67	24,442
2001	751,706.63	252,992	300,325	676,894	33.35	20,297
2002	832,068.54	263,932	313,311	768,378	34.02	22,586
2003	766,969.02	228,217	270,914	726,146	34.70	20,926
2004	862,891.40	239,563	284,383	837,376	35.39	23,661
2005	1,140,746.45	294,281	349,339	1,133,631	36.07	31,429
2006	619,871.36	147,556	175,162	630,671	36.76	17,156
2007	1,403,939.68	305,817	363,033	1,462,089	37.46	39,031
2008	603,464.76	119,417	141,759	642,745	38.15	16,848
2009	401,235.29	71,168	84,483	437,123	38.86	11,249
2010	315,023.58	49,508	58,771	350,760	39.56	8,867
2011	519,408.41	70,974	84,253	590,978	40.27	14,675
2012	370,750.18	42,949	50,984	430,991	40.99	10,515
2013	405,845.44	38,573	45,790	481,809	41.71	11,551
2014	406,305.37	30,165	35,808	492,389	42.43	11,605
2015	476,378.08	25,323	30,061	589,231	43.16	13,652
2016	488,452.70	15,665	18,596	616,393	43.89	14,044
2017	413,905.85	4,423	5,250	532,828	44.63	11,939
	23,718,107.45	9,545,666	11,331,276	19,502,264		607,356

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.1 2.56

PACIFICORP
OREGON PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -15						
1930	9,009.64	9,146	9,687	674	6.45	104
1948	834.28	753	798	161	11.83	14
1949	36,711.34	32,876	34,821	7,397	12.17	608
1950	60,958.60	54,132	57,335	12,767	12.53	1,019
1951	6,338.38	5,581	5,911	1,378	12.89	107
1952	1,612.93	1,408	1,491	364	13.26	27
1953	1,491.67	1,290	1,366	349	13.64	26
1954	702.00	601	637	170	14.03	12
1955	21,543.14	18,279	19,360	5,415	14.42	376
1956	655.80	551	584	170	14.83	11
1957	5,426.80	4,512	4,779	1,462	15.24	96
1958	1,605.43	1,321	1,399	447	15.66	29
1960	143,659.53	115,525	122,360	42,848	16.54	2,591
1961	546,260.94	434,143	459,828	168,372	16.99	9,910
1962	11,986.06	9,411	9,968	3,816	17.45	219
1963	1,430.09	1,109	1,175	470	17.92	26
1964	250.00	191	202	86	18.40	5
1965	4,320.00	3,263	3,456	1,512	18.88	80
1966	8,563.27	6,378	6,755	3,093	19.38	160
1968	2,316.67	1,676	1,775	889	20.41	44
1969	68,231.27	48,606	51,482	26,984	20.93	1,289
1971	21,004.39	14,484	15,341	8,814	22.02	400
1973	429,811.59	286,412	303,357	190,926	23.13	8,254
1974	200,575.94	131,268	139,034	91,628	23.70	3,866
1975	3,117.57	2,002	2,120	1,465	24.29	60
1977	99,697.38	61,558	65,200	49,452	25.47	1,942
1978	20,054.70	12,127	12,844	10,219	26.08	392
1979	603.00	357	378	315	26.69	12
1980	51,983.78	30,086	31,866	27,915	27.32	1,022
1981	89,179.00	50,439	53,423	49,133	27.95	1,758
1982	4,075.03	2,250	2,383	2,303	28.59	81
1983	125,754.31	67,761	71,770	72,847	29.23	2,492
1984	352,252.64	184,944	195,886	209,205	29.89	6,999
1985	321,239.31	164,228	173,944	195,481	30.55	6,399
1986	21,594.37	10,742	11,378	13,456	31.21	431
1987	122,772.82	59,325	62,835	78,354	31.89	2,457
1988	320,892.51	150,496	159,400	209,626	32.57	6,436
1989	448,210.52	203,739	215,793	299,649	33.26	9,009
1990	793,605.79	349,297	369,963	542,684	33.95	15,985
1991	3,823,870.60	1,627,057	1,723,320	2,674,131	34.65	77,175
1992	4,980,362.17	2,045,203	2,166,205	3,561,211	35.36	100,713

PACIFICORP
OREGON PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -15						
1993	1,997,182.39	790,499	837,268	1,459,492	36.07	40,463
1994	19,045,136.85	7,251,503	7,680,529	14,221,378	36.79	386,556
1995	434,301.41	158,824	168,221	331,226	37.51	8,830
1996	604,877.49	211,973	224,514	471,095	38.24	12,319
1997	363,383.44	121,719	128,920	288,971	38.98	7,413
1998	10,795,747.98	3,451,401	3,655,599	8,759,511	39.71	220,587
1999	3,889,038.32	1,182,322	1,252,273	3,220,121	40.46	79,588
2000	984,569.09	283,890	300,686	831,568	41.21	20,179
2001	1,135,001.77	309,462	327,771	977,481	41.96	23,296
2002	619,406.78	159,039	168,448	543,870	42.72	12,731
2003	869,049.95	209,326	221,710	777,697	43.48	17,886
2004	1,574,191.00	354,171	375,125	1,435,195	44.24	32,441
2005	1,711,654.42	357,541	378,694	1,589,709	45.01	35,319
2006	2,829,100.37	544,793	577,025	2,676,440	45.79	58,450
2007	1,009,830.11	177,993	188,524	972,781	46.57	20,889
2008	4,600,694.55	735,897	779,435	4,511,364	47.35	95,277
2009	1,105,600.92	158,587	167,970	1,103,471	48.14	22,922
2010	3,038,177.22	385,587	408,400	3,085,504	48.93	63,060
2011	4,313,242.69	476,182	504,355	4,455,874	49.72	89,619
2012	1,239,874.00	116,136	123,007	1,302,848	50.52	25,789
2013	930,664.70	71,419	75,644	994,620	51.33	19,377
2014	2,219,564.57	132,730	140,583	2,411,916	52.14	46,258
2015	2,226,655.07	95,436	101,082	2,459,571	52.95	46,451
2016	2,646,797.52	68,060	72,087	2,971,730	53.77	55,267
2017	1,293,278.55	11,080	11,736	1,475,535	54.59	27,029
	84,641,586.42	24,020,097	25,441,215	71,896,610		1,730,632

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.5 2.04

PACIFICORP
OREGON PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-S2						
NET SALVAGE PERCENT.. +10						
1991	3,110.48	2,799	2,799			
1993	79,239.49	69,834	71,316			
1994	64,357.10	55,872	57,921			
1997	36,040.70	29,742	31,526	911	1.08	844
1998	89,718.99	72,548	76,899	3,848	1.32	2,915
1999	59,719.23	47,298	50,135	3,612	1.56	2,315
2000	115,972.42	89,763	95,147	9,228	1.82	5,070
2001	167,378.41	126,190	133,759	16,882	2.11	8,001
2002	405,460.79	297,267	315,097	49,818	2.41	20,671
2003	436,468.77	310,027	328,622	64,200	2.74	23,431
2004	399,066.14	273,514	289,919	69,241	3.10	22,336
2005	1,399,605.43	920,511	975,723	283,922	3.50	81,121
2006	961,024.75	602,782	638,937	225,985	3.94	57,357
2007	267,200.40	158,717	168,237	72,243	4.42	16,345
2008	328,677.17	182,946	193,919	101,890	4.96	20,542
2009	1,152,803.96	593,785	629,400	408,124	5.56	73,404
2010	548,891.12	257,642	273,095	220,907	6.22	35,516
2011	1,280,607.19	536,372	568,543	584,003	6.95	84,029
2012	70,861.44	25,756	27,301	36,474	7.75	4,706
2013	319,874.54	96,995	102,813	185,074	8.62	21,470
2014	570,039.20	136,149	144,315	368,720	9.55	38,609
2015	1,146,407.66	197,625	209,478	822,289	10.51	78,239
2016	151,173.36	15,698	16,640	119,416	11.50	10,384
2017	585,865.86	20,279	21,495	505,784	12.50	40,463
	10,639,564.60	5,120,111	5,423,036	4,152,572		647,768

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4 6.09

PACIFICORP
OREGON PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-S2						
NET SALVAGE PERCENT.. +10						
1973	33,679.70	30,312	30,312			
1990	57,885.35	49,329	52,097			
1992	27,237.94	22,568	23,910	604	1.27	476
1993	74,579.52	60,829	64,447	2,675	1.50	1,783
1994	46,394.87	37,214	39,428	2,327	1.74	1,337
1995	106,706.99	84,091	89,093	6,943	1.99	3,489
1996	223,851.13	173,136	183,434	18,032	2.25	8,014
1997	497,858.01	377,223	399,661	48,411	2.53	19,135
1998	87,715.35	64,980	68,845	10,099	2.83	3,569
2000	124,218.17	87,411	92,610	19,186	3.49	5,497
2001	324,730.69	221,750	234,940	57,318	3.86	14,849
2002	1,312,071.23	866,459	917,997	262,867	4.26	61,706
2004	604,481.13	368,920	390,864	153,169	5.15	29,742
2005	1,838,613.04	1,069,383	1,132,991	521,761	5.66	92,184
2006	1,646,434.12	906,678	960,608	521,183	6.21	83,926
2007	267,683.93	138,377	146,608	94,308	6.81	13,848
2008	382,291.75	183,427	194,337	149,726	7.47	20,044
2009	204,614.55	90,005	95,359	88,794	8.18	10,855
2010	183,517.22	72,775	77,104	88,061	8.95	9,839
2011	1,400,412.23	490,763	519,954	740,417	9.77	75,785
2012	412,402.37	124,109	131,491	239,671	10.65	22,504
2013	786,897.44	196,089	207,752	500,456	11.57	43,255
2014	1,734,940.71	339,615	359,815	1,201,632	12.52	95,977
2015	730,968.26	102,378	108,468	549,403	13.51	40,666
2016	281,700.57	23,768	25,182	228,349	14.50	15,748
2017	910,696.79	25,613	27,136	792,491	15.50	51,128
	14,302,583.06	6,207,202	6,574,443	6,297,882		725,356

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 5.07

PACIFICORP
OREGON PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S1						
NET SALVAGE PERCENT.. +10						
1947	881.58	793	793			
1948	164.83	148	148			
1949	1,915.91	1,724	1,724			
1955	1,810.63	1,584	1,630			
1959	1,004.08	848	898	6	2.03	3
1962	5,232.19	4,298	4,553	156	2.88	54
1963	6,253.62	5,086	5,388	240	3.18	75
1964	1,114.64	898	951	52	3.47	15
1965	2,612.50	2,083	2,207	144	3.77	38
1966	9,979.90	7,874	8,341	641	4.07	157
1967	4,380.00	3,419	3,622	320	4.38	73
1968	1,905.75	1,471	1,558	157	4.69	33
1969	1,910.00	1,459	1,546	173	5.00	35
1971	11,608.00	8,662	9,176	1,271	5.64	225
1973	2,977.00	2,167	2,296	383	6.31	61
1974	3,244.78	2,333	2,471	449	6.64	68
1975	7,611.12	5,399	5,719	1,131	6.99	162
1976	3,525.00	2,467	2,613	560	7.34	76
1978	6,902.64	4,695	4,974	1,238	8.06	154
1979	1,199.37	804	852	227	8.43	27
1980	11,895.00	7,851	8,317	2,388	8.80	271
1983	33,387.42	20,961	22,205	7,844	9.98	786
1984	16,425.48	10,129	10,730	4,053	10.39	390
1988	913.10	520	551	271	12.11	22
1989	11,617.57	6,473	6,857	3,599	12.57	286
1990	20,449.88	11,132	11,793	6,612	13.04	507
1991	42,557.27	22,609	23,951	14,351	13.52	1,061
1992	146,448.32	75,846	80,347	51,456	14.01	3,673
1993	33,193.66	16,730	17,723	12,151	14.52	837
1994	227,346.08	111,358	117,966	86,645	15.04	5,761
1995	253,961.95	120,655	127,815	100,751	15.58	6,467
1996	132,778.44	61,090	64,715	54,786	16.13	3,397
1997	248,904.95	110,717	117,287	106,727	16.69	6,395
1998	140,296.88	60,149	63,718	62,549	17.28	3,620
1999	44,023.82	18,154	19,231	20,390	17.88	1,140
2002	56,533.60	20,352	21,560	29,320	19.80	1,481
2003	21,310.42	7,276	7,708	11,471	20.48	560
2004	52,163.13	16,801	17,798	29,149	21.19	1,376
2005	23,367.55	7,068	7,487	13,544	21.91	618
2006	599,444.96	169,042	179,073	360,427	22.66	15,906
2007	251,419.72	65,553	69,443	156,835	23.44	6,691

PACIFICORP
OREGON PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S1						
NET SALVAGE PERCENT.. +10						
2008	36,644.56	8,755	9,275	23,705	24.24	978
2009	28,102.81	6,086	6,447	18,846	25.06	752
2010	132,422.92	25,606	27,125	92,056	25.91	3,553
2011	644,702.11	109,188	115,667	464,565	26.79	17,341
2013	26,813.46	3,210	3,401	20,731	28.61	725
2015	109,593.10	7,412	7,852	90,782	30.52	2,975
2016	11,637.06	473	501	9,972	31.51	316
2017	111,388.71	1,519	1,609	98,641	32.50	3,035
	3,545,977.47	1,160,927	1,229,612	1,961,768		92,176

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.3 2.60

PACIFICORP
OREGON PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. +10						
2000	77,089.90	67,230	69,381			
2001	176,397.92	151,614	158,758			
2002	523,602.66	442,497	469,079	2,163	0.61	2,163
2004	109,020.46	88,503	93,820	4,298	0.98	4,298
2005	176,603.47	139,711	148,104	10,839	1.21	8,958
2007	199,478.11	147,394	156,248	23,282	1.79	13,007
2008	111,496.90	78,472	83,186	17,161	2.18	7,872
2009	562,450.19	372,567	394,948	111,257	2.64	42,143
2011	3,921,933.32	2,160,201	2,289,971	1,239,769	3.88	319,528
2013	83,760.21	33,471	35,482	39,902	5.56	7,177
2014	432,056.64	135,709	143,861	244,990	6.51	37,633
2015	618,773.46	139,224	147,588	409,308	7.50	54,574
2016	913,758.42	123,357	130,767	691,616	8.50	81,367
2017	3,476,814.01	156,457	165,856	2,963,277	9.50	311,924
	11,383,235.67	4,236,407	4,487,049	5,757,863		890,644

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 7.82

PACIFICORP
OREGON PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L1						
NET SALVAGE PERCENT.. +15						
1973	49,212.50	38,824	41,121	710	1.15	617
1979	23,081.01	16,946	17,949	1,670	2.18	766
1981	31,606.16	22,583	23,919	2,946	2.55	1,155
1988	93,242.95	59,591	63,117	16,140	3.97	4,065
1990	70,879.83	43,642	46,224	14,024	4.41	3,180
1991	575,477.40	346,997	367,527	121,629	4.65	26,157
1992	134,184.86	79,270	83,960	30,097	4.88	6,167
1993	482,902.13	278,863	295,362	115,105	5.13	22,438
1994	1,065,607.84	601,203	636,772	268,995	5.38	49,999
1995	227,125.16	125,124	132,527	60,529	5.63	10,751
1996	377,951.70	202,795	214,793	106,466	5.90	18,045
1997	887,993.95	463,731	491,167	263,628	6.17	42,727
1998	585,717.92	297,163	314,744	183,116	6.45	28,390
1999	67,108.50	33,049	35,004	22,038	6.73	3,275
2000	407,017.92	193,955	205,430	140,535	7.03	19,991
2001	172,790.12	79,494	84,197	62,675	7.34	8,539
2002	1,655,227.70	734,256	777,697	629,247	7.65	82,255
2003	72,937.26	31,076	32,915	29,082	7.98	3,644
2004	592,953.46	242,237	256,569	247,441	8.31	29,776
2005	2,270,645.46	885,410	937,794	992,255	8.66	114,579
2006	2,942,074.91	1,090,958	1,155,503	1,345,261	9.02	149,142
2007	3,188,550.51	1,119,666	1,185,909	1,524,359	9.39	162,339
2008	1,013,303.49	334,833	354,643	506,665	9.78	51,806
2009	561,827.90	173,710	183,987	293,567	10.18	28,838
2010	3,595,261.69	1,027,571	1,088,366	1,967,606	10.62	185,274
2011	2,813,043.65	729,282	772,429	1,618,658	11.12	145,563
2012	268,508.62	61,764	65,418	162,814	11.67	13,951
2013	411,421.29	80,870	85,655	264,053	12.30	21,468
2014	1,606,217.36	255,144	270,239	1,095,046	13.01	84,170
2015	1,762,467.52	206,917	219,159	1,278,938	13.79	92,744
2017	334,851.26	8,362	8,857	275,767	15.53	17,757
	28,341,192.03	9,865,286	10,448,953	13,641,060		1,429,568

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 5.04

WASHINGTON PROPERTY

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1959	1,728.27	1,428	1,615	113	9.56	12
1960	1,484.22	1,215	1,374	110	9.98	11
1961	3,045.42	2,469	2,792	253	10.41	24
1962	2,862.93	2,298	2,599	264	10.86	24
1963	5,628.28	4,469	5,054	574	11.33	51
1964	2,577.71	2,024	2,289	289	11.82	24
1965	4,142.36	3,214	3,635	507	12.33	41
1966	3,012.36	2,309	2,611	401	12.85	31
1967	2,925.26	2,213	2,503	422	13.39	32
1968	2,793.09	2,085	2,358	435	13.94	31
1969	4,347.96	3,201	3,620	728	14.51	50
1970	2,727.44	1,979	2,238	489	15.10	32
1971	6,412.39	4,581	5,180	1,232	15.71	78
1972	5,973.45	4,201	4,751	1,222	16.32	75
1973	11,506.95	7,959	9,001	2,506	16.96	148
1974	14,775.71	10,045	11,359	3,417	17.61	194
1975	15,085.53	10,074	11,392	3,694	18.27	202
1976	1,131.84	742	839	293	18.94	15
1978	1,049.62	662	749	301	20.33	15
1979	3,049.80	1,883	2,129	921	21.04	44
1980	6,191.62	3,741	4,231	1,961	21.77	90
1981	8,292.54	4,900	5,541	2,752	22.50	122
1982	4,820.97	2,783	3,147	1,674	23.25	72
1983	2,673.49	1,506	1,703	970	24.01	40
1986	79,818.40	41,593	47,036	32,782	26.34	1,245
1989	3,493.74	1,667	1,885	1,609	28.76	56
1991	1,356.39	606	685	671	30.42	22
1995	4,658.14	1,792	2,027	2,631	33.84	78
1996	2,496.86	921	1,042	1,455	34.72	42
1997	4,832.71	1,705	1,928	2,905	35.60	82
1998	3,808.15	1,282	1,450	2,358	36.49	65
1999	8,779.98	2,811	3,179	5,601	37.39	150
2008	11,653.55	1,956	2,212	9,442	45.77	206
2009	6,627.34	998	1,129	5,498	46.72	118
2010	654.30	87	98	556	47.69	12
2011	2,399.85	277	313	2,087	48.65	43
2012	7,637.13	747	845	6,792	49.62	137
2013	23,058.86	1,849	2,091	20,968	50.59	414

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2014	129,827.53	8,096	9,155	120,673	51.57	2,340
2015	2,035.62	91	103	1,933	52.54	37
2016	46,869.58	1,261	1,426	45,444	53.52	849
	458,247.34	149,720	169,314	288,933		7,354

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.3 1.60

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -5						
1913	120.17	122	126			
1927	2,221.91	2,109	2,333			
1929	2,207.24	2,073	2,318			
1931	233.14	217	245			
1941	26.39	23	26	2	10.01	
1947	1,521.87	1,275	1,442	156	12.14	13
1948	1,098.61	913	1,033	121	12.52	10
1950	2,142.22	1,750	1,979	270	13.31	20
1951	3,025.68	2,451	2,772	405	13.71	30
1952	6,462.86	5,188	5,867	919	14.13	65
1953	10,143.46	8,066	9,122	1,529	14.56	105
1954	10,142.37	7,989	9,035	1,614	14.99	108
1955	1,999.88	1,560	1,764	336	15.44	22
1956	20,947.63	16,166	18,283	3,712	15.90	233
1957	3,298.56	2,519	2,849	614	16.36	38
1958	17,998.15	13,594	15,374	3,524	16.84	209
1959	10,723.10	8,009	9,058	2,201	17.32	127
1960	5,384.39	3,974	4,494	1,160	17.82	65
1961	4,312.98	3,146	3,558	971	18.32	53
1962	7,275.25	5,240	5,926	1,713	18.84	91
1963	7,250.32	5,156	5,831	1,782	19.36	92
1964	16,253.00	11,405	12,899	4,167	19.90	209
1966	3,001.80	2,049	2,317	835	21.00	40
1968	16,653.75	11,034	12,479	5,007	22.14	226
1969	11,376.09	7,422	8,394	3,551	22.72	156
1972	6,624.05	4,112	4,651	2,304	24.53	94
1974	27.85	17	19	10	25.78	
1975	179.55	106	120	69	26.41	3
1976	12,116.88	6,985	7,900	4,823	27.06	178
1977	5,458.43	3,084	3,488	2,243	27.71	81
1978	25,293.83	13,996	15,829	10,730	28.38	378
1980	71,459.79	37,854	42,811	32,222	29.73	1,084
1981	8,724.50	4,516	5,107	4,054	30.42	133
1982	1,719.35	869	983	822	31.11	26
1983	5,324.55	2,627	2,971	2,620	31.81	82
1984	1,063.04	511	578	538	32.52	17
1985	6,561.76	3,073	3,475	3,415	33.24	103
1986	131,983.61	60,121	67,995	70,588	33.97	2,078
1987	13,588.09	6,016	6,804	7,463	34.70	215
1988	28,368.90	12,193	13,790	15,997	35.44	451
1989	57,865.07	24,111	27,269	33,489	36.19	925

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -5						
1990	78,508.57	31,682	35,831	46,603	36.94	1,262
1992	379,999.09	143,173	161,923	237,076	38.47	6,163
1993	9,455.98	3,434	3,884	6,045	39.25	154
1994	256,725.90	89,718	101,468	168,094	40.03	4,199
1995	42,176.47	14,164	16,019	28,266	40.81	693
1996	561,484.76	180,700	204,365	385,194	41.61	9,257
1997	15,578.45	4,795	5,423	10,934	42.41	258
1998	58,874.03	17,298	19,563	42,255	43.21	978
2001	4,024.22	1,009	1,141	3,084	45.67	68
2002	23,321.55	5,514	6,236	18,252	46.49	393
2003	139,034.90	30,828	34,865	111,122	47.33	2,348
2004	6,945.90	1,438	1,626	5,667	48.17	118
2005	38,854.00	7,473	8,452	32,345	49.01	660
2007	8,747.12	1,421	1,607	7,577	50.72	149
2008	1,142.02	168	190	1,009	51.58	20
2009	1,704.75	225	254	1,536	52.45	29
2010	1,191.30	139	157	1,094	53.32	21
2011	156,242.21	15,859	17,936	146,118	54.20	2,696
2012	102,220.06	8,801	9,954	97,377	55.08	1,768
2013	20,000.67	1,414	1,599	19,402	55.96	347
2014	1,406,118.87	77,512	87,664	1,388,761	56.85	24,429
2015	820,405.90	32,303	36,534	824,892	57.75	14,284
2016	158,156.03	3,765	4,258	161,806	58.64	2,759
2017	28,978.51	228	258	30,169	59.55	507
	4,862,071.33	976,702	1,104,521	4,000,654		81,320

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.2 1.67

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R1						
NET SALVAGE PERCENT.. -25						
1930	57.58	63	71	1	6.64	
1945	160.87	157	178	23	11.84	2
1946	9,114.00	8,812	9,965	1,428	12.23	117
1947	11,576.07	11,088	12,539	1,931	12.62	153
1948	18,805.02	17,843	20,178	3,328	13.01	256
1949	50,622.52	47,564	53,789	9,489	13.41	708
1950	26,375.78	24,538	27,749	5,221	13.81	378
1951	197,730.26	182,077	205,905	41,258	14.22	2,901
1952	110,779.52	100,933	114,142	24,332	14.64	1,662
1953	443,432.18	399,704	452,012	102,278	15.06	6,791
1954	307,364.37	273,996	309,853	74,352	15.49	4,800
1955	80,430.01	70,898	80,176	20,362	15.92	1,279
1956	291,334.83	253,840	287,059	77,110	16.36	4,713
1957	305,449.27	263,026	297,448	84,364	16.80	5,022
1958	111,191.48	94,591	106,970	32,019	17.25	1,856
1959	34,207.82	28,736	32,497	10,263	17.71	580
1960	205,198.48	170,192	192,465	64,033	18.17	3,524
1961	122,895.22	100,591	113,755	39,864	18.64	2,139
1962	241,486.37	195,033	220,557	81,301	19.11	4,254
1963	198,421.29	158,048	178,731	69,296	19.59	3,537
1964	124,842.34	98,025	110,853	45,200	20.08	2,251
1965	51,454.99	39,818	45,029	19,290	20.57	938
1966	205,259.36	156,462	176,938	79,636	21.07	3,780
1967	301,031.85	225,985	255,559	120,731	21.57	5,597
1968	155,274.84	114,731	129,746	64,348	22.08	2,914
1969	197,963.66	143,890	162,721	84,734	22.60	3,749
1970	57,560.36	41,132	46,515	25,435	23.13	1,100
1971	4,164.44	2,925	3,308	1,898	23.66	80
1972	243,395.18	167,955	189,935	114,309	24.19	4,725
1973	150,800.92	102,139	115,506	72,995	24.74	2,950
1974	151,125.38	100,436	113,580	75,327	25.29	2,979
1975	90,868.85	59,233	66,985	46,601	25.84	1,803
1976	529,766.60	338,342	382,620	279,588	26.41	10,586
1977	322,930.75	201,981	228,414	175,249	26.98	6,496
1978	604,993.61	370,415	418,890	337,352	27.55	12,245
1979	237,603.84	142,286	160,907	136,098	28.13	4,838
1980	1,805,415.82	1,056,507	1,194,770	1,062,000	28.72	36,978
1981	402,198.68	229,776	259,846	242,902	29.32	8,285
1982	1,178,531.93	656,928	742,899	730,266	29.92	24,407
1983	162,555.98	88,351	99,913	103,282	30.52	3,384
1984	16,773.10	8,876	10,038	10,928	31.14	351

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R1						
NET SALVAGE PERCENT.. -25						
1985	257,182.22	132,462	149,797	171,681	31.75	5,407
1986	775,120.10	387,919	438,685	530,215	32.38	16,375
1987	78,390.27	38,088	43,072	54,916	33.01	1,664
1988	154,081.97	72,619	82,122	110,480	33.64	3,284
1989	527,806.46	240,937	272,468	387,290	34.28	11,298
1990	2,112,723.88	933,111	1,055,225	1,585,680	34.92	45,409
1991	3,838,033.55	1,637,401	1,851,684	2,945,858	35.57	82,819
1992	3,534,994.84	1,454,916	1,645,318	2,773,426	36.22	76,572
1993	1,279,612.19	507,110	573,474	1,026,041	36.88	27,821
1994	2,563,005.08	976,537	1,104,334	2,099,422	37.54	55,925
1995	1,381,160.06	505,142	571,249	1,155,201	38.20	30,241
1996	3,448,571.89	1,207,819	1,365,883	2,944,832	38.87	75,761
1997	2,074,221.95	694,294	785,155	1,807,622	39.54	45,716
1998	2,142,118.83	683,309	772,732	1,904,917	40.22	47,362
1999	412,915.66	125,310	141,709	374,436	40.89	9,157
2000	454,736.67	130,845	147,968	420,453	41.57	10,114
2001	612,194.47	166,371	188,144	577,099	42.26	13,656
2002	644,983.39	165,124	186,733	619,496	42.94	14,427
2003	1,327,177.11	318,589	360,282	1,298,689	43.63	29,766
2004	796,225.07	178,414	201,763	793,518	44.32	17,904
2005	1,127,886.24	234,459	265,142	1,144,716	45.02	25,427
2006	786,933.61	150,826	170,564	813,103	45.72	17,784
2007	445,010.30	78,083	88,302	467,961	46.42	10,081
2008	3,065,149.88	488,163	552,048	3,279,389	47.12	69,597
2009	350,493.96	50,059	56,610	381,507	47.83	7,976
2010	1,104,462.90	139,590	157,858	1,222,721	48.54	25,190
2011	612,261.77	67,180	75,972	689,355	49.26	13,994
2012	1,212,259.60	113,089	127,889	1,387,436	49.97	27,765
2013	1,537,245.32	117,426	132,793	1,788,764	50.70	35,281
2014	8,994,294.90	537,184	607,484	10,635,385	51.42	206,834
2015	8,408,256.03	360,084	407,207	10,103,113	52.15	193,732
2016	4,261,981.04	109,533	123,867	5,203,609	52.89	98,385
2017	2,371,879.34	20,309	22,967	2,941,882	53.63	54,855
	72,454,515.97	19,770,225	22,357,511	68,210,634		1,592,687

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.8 2.20

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -100						
1954	1,073,828.71	1,599,811	1,809,175	338,482	14.03	24,126
1955	147,043.65	216,983	245,379	48,708	14.42	3,378
1956	154,393.71	225,526	255,040	53,747	14.83	3,624
1957	137,706.65	199,099	225,155	50,258	15.24	3,298
1958	107,291.02	153,484	173,570	41,012	15.66	2,619
1959	116,985.46	165,481	187,137	46,834	16.10	2,909
1960	155,876.05	217,999	246,528	65,224	16.54	3,943
1961	172,747.07	238,768	270,015	75,479	16.99	4,443
1962	165,083.31	225,415	254,915	75,252	17.45	4,312
1963	241,393.30	325,485	368,080	114,707	17.92	6,401
1964	241,187.47	320,996	363,004	119,371	18.40	6,488
1965	235,579.45	309,424	349,918	121,241	18.88	6,422
1966	274,704.02	355,819	402,384	147,024	19.38	7,586
1967	257,970.92	329,357	372,459	143,483	19.89	7,214
1968	298,055.86	374,901	423,963	172,149	20.41	8,435
1969	303,376.50	375,853	425,040	181,713	20.93	8,682
1970	366,836.52	447,276	505,810	227,863	21.47	10,613
1971	364,130.89	436,695	493,844	234,418	22.02	10,646
1972	344,704.14	406,503	459,701	229,707	22.57	10,178
1973	459,409.42	532,410	602,085	316,734	23.13	13,694
1974	447,115.87	508,898	575,496	318,736	23.70	13,449
1975	386,059.01	431,120	487,540	284,578	24.29	11,716
1976	487,700.85	534,169	604,075	371,327	24.88	14,925
1977	621,080.30	666,928	754,207	487,954	25.47	19,158
1978	735,024.60	772,981	874,139	595,910	26.08	22,849
1979	808,002.24	831,806	940,663	675,341	26.69	25,303
1980	1,156,514.47	1,164,078	1,316,418	996,611	27.32	36,479
1981	877,806.97	863,446	976,443	779,171	27.95	27,877
1982	1,084,710.54	1,041,713	1,178,040	991,381	28.59	34,676
1983	809,673.68	758,745	858,040	761,307	29.23	26,045
1984	948,599.28	866,166	979,519	917,680	29.89	30,702
1985	1,017,181.26	904,376	1,022,730	1,011,633	30.55	33,114
1986	881,555.99	762,634	862,438	900,674	31.21	28,859
1987	1,223,494.12	1,028,176	1,162,731	1,284,257	31.89	40,271
1988	1,134,239.17	925,131	1,046,201	1,222,277	32.57	37,528
1989	1,148,714.28	908,105	1,026,947	1,270,482	33.26	38,198
1990	634,668.10	485,813	549,390	719,946	33.95	21,206
1991	2,595,531.94	1,920,694	2,172,051	3,019,013	34.65	87,129
1992	2,423,924.65	1,731,119	1,957,667	2,890,182	35.36	81,736
1993	4,002,408.29	2,755,098	3,115,652	4,889,165	36.07	135,547
1994	4,397,673.20	2,912,051	3,293,145	5,502,201	36.79	149,557

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -100						
1995	4,941,248.99	3,142,634	3,553,904	6,328,594	37.51	168,718
1996	4,344,044.44	2,647,521	2,993,996	5,694,093	38.24	148,904
1997	6,133,087.12	3,572,769	4,040,329	8,225,845	38.98	211,027
1998	3,847,532.02	2,139,228	2,419,184	5,275,880	39.71	132,860
1999	3,258,227.55	1,722,690	1,948,135	4,568,320	40.46	112,910
2000	3,315,642.49	1,662,662	1,880,251	4,751,034	41.21	115,288
2001	2,816,482.63	1,335,520	1,510,297	4,122,668	41.96	98,252
2002	3,081,967.13	1,376,222	1,556,325	4,607,609	42.72	107,856
2003	3,298,605.20	1,381,786	1,562,617	5,034,593	43.48	115,791
2004	2,007,232.70	785,390	888,172	3,126,293	44.24	70,667
2005	3,612,553.21	1,312,368	1,484,115	5,740,991	45.01	127,549
2006	2,576,196.97	862,768	975,677	4,176,717	45.79	91,215
2007	3,040,311.05	931,977	1,053,943	5,026,679	46.57	107,938
2008	3,182,838.79	885,402	1,001,273	5,364,405	47.35	113,293
2009	2,475,136.61	617,448	698,252	4,252,021	48.14	88,326
2010	2,336,503.09	515,713	583,203	4,089,803	48.93	83,585
2011	2,435,748.97	467,664	528,866	4,342,632	49.72	87,342
2012	1,983,580.56	323,125	365,412	3,601,749	50.52	71,294
2013	2,966,278.14	395,879	447,687	5,484,869	51.33	106,855
2014	2,156,055.25	224,230	253,574	4,058,536	52.14	77,839
2015	3,150,400.30	234,831	265,563	6,035,238	52.95	113,980
2016	3,523,871.40	157,588	178,211	6,869,532	53.77	127,758
2017	3,204,921.26	47,753	54,002	6,355,841	54.59	116,429
	107,128,448.80	56,973,700	64,429,722	149,827,176		3,661,011
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					40.9	3.42

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -65						
1954	1,449,283.24	1,685,879	1,906,506	484,811	17.70	27,390
1955	175,727.69	202,290	228,763	61,188	18.14	3,373
1956	170,340.81	193,981	219,367	61,695	18.59	3,319
1957	176,425.07	198,677	224,677	66,424	19.05	3,487
1958	103,699.93	115,439	130,546	40,559	19.52	2,078
1959	153,713.01	169,085	191,213	62,413	20.00	3,121
1960	163,050.00	177,158	200,342	68,690	20.49	3,352
1961	183,248.22	196,585	222,312	80,048	20.99	3,814
1962	158,418.97	167,769	189,725	71,666	21.49	3,335
1963	259,783.32	271,472	306,999	121,643	22.00	5,529
1964	306,767.97	316,187	357,566	148,601	22.52	6,599
1965	209,145.11	212,461	240,265	104,824	23.06	4,546
1966	264,511.71	264,848	299,508	136,936	23.59	5,805
1967	279,931.87	276,056	312,183	149,705	24.14	6,202
1968	305,341.34	296,408	335,198	168,615	24.70	6,827
1969	294,225.56	281,088	317,873	167,599	25.26	6,635
1970	353,578.13	332,249	375,730	207,674	25.83	8,040
1971	322,690.10	298,075	337,083	195,356	26.41	7,397
1972	362,618.96	329,077	372,143	226,178	27.00	8,377
1973	528,174.07	470,603	532,190	339,297	27.60	12,293
1974	557,910.26	487,893	551,742	368,810	28.20	13,078
1975	570,667.68	489,473	553,529	388,073	28.81	13,470
1976	732,278.19	615,608	696,171	512,088	29.43	17,400
1977	842,188.03	693,416	784,162	605,448	30.06	20,141
1978	1,035,407.44	834,564	943,782	764,640	30.69	24,915
1979	1,025,058.04	808,176	913,940	777,406	31.33	24,813
1980	1,799,334.43	1,386,477	1,567,922	1,400,980	31.98	43,808
1981	1,668,143.96	1,255,579	1,419,894	1,332,544	32.63	40,838
1982	1,844,215.42	1,354,632	1,531,910	1,511,045	33.29	45,390
1983	849,150.14	608,076	687,654	713,444	33.96	21,008
1984	1,195,638.05	834,160	943,325	1,029,478	34.63	29,728
1985	1,093,502.46	742,461	839,625	964,654	35.31	27,320
1986	1,031,423.05	680,739	769,826	932,022	36.00	25,890
1987	1,089,521.71	698,411	789,810	1,007,901	36.69	27,471
1988	1,061,517.46	660,019	746,394	1,005,110	37.39	26,882
1989	682,047.03	410,954	464,735	660,643	38.09	17,344
1990	545,763.86	318,177	359,816	540,694	38.80	13,935
1991	1,989,392.01	1,120,973	1,267,672	2,014,825	39.51	50,995
1992	2,030,701.49	1,104,042	1,248,526	2,102,131	40.23	52,253
1993	2,963,861.28	1,551,861	1,754,950	3,135,421	40.96	76,548
1994	2,163,955.55	1,090,189	1,232,860	2,337,667	41.68	56,086

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -65						
1995	1,594,105.98	770,671	871,527	1,758,748	42.42	41,460
1996	1,891,402.56	875,919	990,549	2,130,265	43.16	49,357
1997	2,462,507.19	1,090,262	1,232,942	2,830,195	43.90	64,469
1998	2,027,074.66	855,668	967,647	2,377,026	44.65	53,237
1999	1,235,906.41	496,210	561,148	1,478,098	45.40	32,557
2000	1,779,371.61	677,708	766,398	2,169,565	46.15	47,011
2001	882,264.02	317,598	359,161	1,096,575	46.91	23,376
2002	1,340,606.22	454,566	514,054	1,697,946	47.67	35,619
2003	1,284,832.49	408,455	461,909	1,658,065	48.44	34,229
2004	803,639.60	238,456	269,662	1,056,343	49.21	21,466
2005	2,173,440.41	598,282	676,578	2,909,599	49.99	58,204
2006	507,640.01	128,991	145,872	691,734	50.76	13,628
2007	1,894,031.98	440,115	497,712	2,627,441	51.55	50,969
2008	1,718,524.12	362,470	409,905	2,425,660	52.33	46,353
2009	782,087.44	147,975	167,340	1,123,104	53.12	21,143
2010	591,179.24	98,842	111,777	863,669	53.92	16,018
2011	1,152,913.61	167,403	189,311	1,712,996	54.72	31,305
2012	1,765,788.93	217,555	246,026	2,667,526	55.52	48,046
2013	1,244,723.89	125,631	142,072	1,911,722	56.33	33,938
2014	2,411,073.20	189,644	214,462	3,763,809	57.14	65,870
2015	3,048,575.96	171,880	194,374	4,835,776	57.95	83,447
2016	3,380,615.83	114,349	129,314	5,448,702	58.77	92,712
2017	2,138,280.73	24,097	27,250	3,500,913	59.59	58,750
	71,102,938.71	33,174,014	37,515,424	79,804,425		1,823,996

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.8 2.57

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 366 UNDERGOUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -40						
1967	779.07	825	933	158	13.39	12
1968	1,922.69	2,010	2,273	419	13.94	30
1969	12,439.50	12,821	14,499	2,916	14.51	201
1970	19,200.86	19,501	22,053	4,828	15.10	320
1971	80,356.67	80,365	90,882	21,617	15.71	1,376
1972	16,771.28	16,513	18,674	4,806	16.32	294
1973	23,900.18	23,142	26,171	7,289	16.96	430
1974	38,542.40	36,683	41,484	12,475	17.61	708
1975	40,059.33	37,453	42,354	13,729	18.27	751
1976	68,560.39	62,931	71,167	24,818	18.94	1,310
1977	62,079.62	55,892	63,206	23,705	19.63	1,208
1978	117,193.81	103,424	116,959	47,112	20.33	2,317
1979	100,599.90	86,962	98,343	42,497	21.04	2,020
1980	118,034.03	99,839	112,905	52,343	21.77	2,404
1981	117,067.17	96,847	109,521	54,373	22.50	2,417
1982	116,007.09	93,754	106,023	56,387	23.25	2,425
1983	137,653.63	108,585	122,795	69,920	24.01	2,912
1984	137,728.14	105,981	119,850	72,969	24.77	2,946
1985	257,271.20	192,858	218,097	142,083	25.55	5,561
1986	213,971.32	156,098	176,526	123,034	26.34	4,671
1987	252,014.95	178,721	202,110	150,711	27.14	5,553
1988	187,405.14	129,085	145,978	116,389	27.94	4,166
1989	282,701.66	188,824	213,535	182,247	28.76	6,337
1990	366,103.92	236,796	267,785	244,760	29.59	8,272
1991	714,787.61	447,224	505,751	494,952	30.42	16,271
1992	584,628.69	353,289	399,523	418,957	31.26	13,402
1993	1,321,714.75	770,100	870,881	979,520	32.11	30,505
1994	1,770,862.02	993,046	1,123,004	1,356,203	32.97	41,134
1995	916,535.64	493,666	558,271	724,879	33.84	21,421
1996	731,166.75	377,444	426,839	596,794	34.72	17,189
1997	518,201.46	255,899	289,388	436,094	35.60	12,250
1998	642,842.10	302,888	342,526	557,453	36.49	15,277
1999	135,762.44	60,856	68,820	121,247	37.39	3,243
2000	268,980.01	114,342	129,306	247,266	38.30	6,456
2001	1,019,966.10	409,951	463,601	964,352	39.21	24,595
2002	251,522.09	95,202	107,661	244,470	40.13	6,092
2003	220,783.54	78,341	88,593	220,504	41.06	5,370
2004	475,025.31	157,314	177,901	487,134	41.99	11,601
2005	993,681.43	305,289	345,242	1,045,912	42.93	24,363
2006	182,300.48	51,646	58,405	196,816	43.87	4,486
2007	445,207.21	115,477	130,589	492,701	44.81	10,995

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 366 UNDERGOUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -40						
2008	556,675.34	130,790	147,906	631,439	45.77	13,796
2009	470,964.94	99,265	112,256	547,095	46.72	11,710
2010	546,481.84	101,686	114,993	650,082	47.69	13,631
2011	587,146.39	94,900	107,320	714,685	48.65	14,690
2012	299,424.14	41,006	46,372	372,822	49.62	7,514
2013	144,387.77	16,208	18,329	183,814	50.59	3,633
2014	651,190.00	56,851	64,291	847,375	51.57	16,432
2015	292,643.72	18,326	20,724	388,977	52.54	7,403
2016	306,922.81	11,563	13,077	416,615	53.52	7,784
2017	598,625.51	7,467	8,444	829,632	54.51	15,220
	18,416,794.04	8,085,946	9,144,136	16,639,376		435,104
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.2	2.36

PACIFICORP
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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -35						
1965	19,757.65	20,693	23,401	3,272	12.33	265
1966	14,254.32	14,747	16,677	2,566	12.85	200
1967	18,438.88	18,832	21,297	3,595	13.39	268
1968	18,329.52	18,473	20,891	3,854	13.94	276
1969	27,321.44	27,153	30,706	6,178	14.51	426
1970	18,976.67	18,585	21,017	4,602	15.10	305
1971	133,260.59	128,515	145,333	34,569	15.71	2,200
1972	79,238.09	75,230	85,075	21,896	16.32	1,342
1973	127,714.73	119,249	134,855	37,560	16.96	2,215
1974	85,531.54	78,497	88,770	26,698	17.61	1,516
1975	105,318.58	94,951	107,377	34,803	18.27	1,905
1976	223,132.21	197,497	223,343	77,885	18.94	4,112
1977	267,368.54	232,122	262,499	98,449	19.63	5,015
1978	359,129.78	305,614	345,609	139,216	20.33	6,848
1979	332,578.30	277,223	313,503	135,478	21.04	6,439
1980	285,288.05	232,693	263,145	121,994	21.77	5,604
1981	283,416.26	226,089	255,677	126,935	22.50	5,642
1982	175,984.11	137,147	155,095	82,484	23.25	3,548
1983	208,263.73	158,417	179,149	102,007	24.01	4,249
1984	204,683.62	151,878	171,754	104,569	24.77	4,222
1985	250,245.97	180,892	204,565	133,267	25.55	5,216
1986	187,203.58	131,692	148,926	103,799	26.34	3,941
1987	196,666.33	134,489	152,089	113,411	27.14	4,179
1988	193,261.15	128,364	145,163	115,740	27.94	4,142
1989	243,356.92	156,739	177,251	151,281	28.76	5,260
1990	114,579.64	71,463	80,815	73,868	29.59	2,496
1991	796,052.32	480,281	543,134	531,537	30.42	17,473
1992	789,907.36	460,290	520,527	545,848	31.26	17,462
1993	705,161.15	396,190	448,038	503,930	32.11	15,694
1994	349,104.22	188,775	213,480	257,811	32.97	7,820
1995	1,002,642.72	520,758	588,908	764,660	33.84	22,596
1996	926,613.72	461,255	521,618	729,311	34.72	21,006
1997	1,099,192.76	523,420	591,919	891,991	35.60	25,056
1998	835,305.70	379,515	429,181	698,482	36.49	19,142
1999	491,532.46	212,461	240,265	423,304	37.39	11,321
2000	699,424.18	286,704	324,224	619,999	38.30	16,188
2001	1,014,725.29	393,279	444,747	925,132	39.21	23,594
2002	562,548.07	205,322	232,192	527,248	40.13	13,138
2003	827,486.56	283,131	320,184	796,923	41.06	19,409
2004	1,065,861.70	340,375	384,919	1,053,994	41.99	25,101
2005	1,080,170.79	320,009	361,888	1,096,343	42.93	25,538

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -35						
2006	792,682.27	216,550	244,890	825,231	43.87	18,811
2007	1,178,382.43	294,731	333,302	1,257,514	44.81	28,063
2008	1,023,700.01	231,926	262,278	1,119,717	45.77	24,464
2009	1,120,191.66	227,671	257,466	1,254,793	46.72	26,858
2010	597,538.00	107,215	121,246	685,430	47.69	14,373
2011	1,390,825.85	216,771	245,139	1,632,476	48.65	33,556
2012	354,195.28	46,774	52,895	425,269	49.62	8,571
2013	428,728.06	46,407	52,480	526,303	50.59	10,403
2014	1,083,713.63	91,234	103,174	1,359,839	51.57	26,369
2015	1,077,822.45	65,085	73,602	1,381,458	52.54	26,293
2016	1,302,322.26	47,311	53,503	1,704,632	53.52	31,850
2017	1,342,441.17	16,148	18,261	1,794,035	54.51	32,912
	28,111,572.27	10,396,832	11,757,442	26,193,181		644,892
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					40.6	2.29

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -25						
1927	510.99	639	639			
1929	119.68	150	150			
1932	265.33	332	332			
1936	1,466.17	1,811	1,833			
1937	548.38	673	685			
1938	321.27	392	402			
1939	532.78	647	666			
1940	623.83	752	780			
1941	546.31	655	683			
1942	631.31	752	789			
1943	1,905.15	2,254	2,381			
1944	4,088.70	4,805	5,111			
1945	3,367.30	3,930	4,209			
1946	6,243.91	7,238	7,805			
1947	12,838.13	14,778	16,048			
1948	10,087.84	11,531	12,610			
1954	19,662.48	21,520	24,338	240	5.60	43
1956	302.69	326	369	9	6.20	1
1957	1,989.24	2,127	2,405	82	6.51	13
1958	11,651.18	12,357	13,975	589	6.82	86
1959	13,080.33	13,756	15,557	793	7.14	111
1960	39,229.22	40,896	46,250	2,787	7.47	373
1961	37,807.56	39,057	44,171	3,088	7.81	395
1962	35,294.53	36,128	40,858	3,260	8.15	400
1963	114,575.57	116,167	131,376	11,843	8.50	1,393
1964	104,161.10	104,537	118,224	11,977	8.87	1,350
1965	100,447.75	99,779	112,843	12,717	9.24	1,376
1966	107,643.01	105,759	119,606	14,948	9.63	1,552
1967	158,728.51	154,187	174,374	24,037	10.03	2,397
1968	227,142.38	218,057	246,606	37,322	10.44	3,575
1969	270,369.73	256,402	289,972	47,990	10.86	4,419
1970	443,134.19	414,823	469,134	84,784	11.30	7,503
1971	530,561.27	490,033	554,191	109,011	11.75	9,278
1972	613,086.36	558,422	631,534	134,824	12.21	11,042
1973	733,129.26	657,984	744,132	172,280	12.69	13,576
1974	706,790.07	624,723	706,516	176,972	13.18	13,427
1975	616,488.34	536,345	606,567	164,043	13.68	11,991
1976	904,051.41	773,721	875,022	255,042	14.19	17,973
1977	1,231,646.37	1,035,953	1,171,587	367,971	14.72	24,998
1978	1,562,141.14	1,290,504	1,459,465	493,211	15.26	32,321
1979	2,034,454.47	1,649,027	1,864,928	678,140	15.82	42,866

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ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -25						
1980	1,615,891.47	1,284,189	1,452,323	567,541	16.39	34,627
1981	1,511,155.85	1,176,605	1,330,654	558,291	16.97	32,899
1982	1,967,139.65	1,499,403	1,695,715	763,210	17.56	43,463
1983	1,636,079.19	1,219,779	1,379,480	665,619	18.16	36,653
1984	3,028,492.29	2,205,765	2,494,558	1,291,057	18.78	68,746
1985	2,206,142.51	1,568,209	1,773,529	984,149	19.41	50,703
1986	1,996,969.43	1,384,000	1,565,202	931,010	20.05	46,434
1987	2,558,976.83	1,727,309	1,953,460	1,245,261	20.70	60,158
1988	2,330,192.11	1,529,509	1,729,762	1,182,978	21.37	55,357
1989	2,371,477.22	1,512,469	1,710,491	1,253,856	22.04	56,890
1990	2,815,191.46	1,741,513	1,969,523	1,549,466	22.73	68,168
1991	3,394,372.84	2,034,757	2,301,161	1,941,805	23.42	82,912
1992	2,994,046.02	1,735,723	1,962,975	1,779,583	24.13	73,750
1993	2,478,804.77	1,388,131	1,569,874	1,528,632	24.84	61,539
1994	3,684,361.41	1,988,542	2,248,895	2,356,557	25.57	92,161
1995	2,759,530.57	1,433,438	1,621,113	1,828,300	26.30	69,517
1996	2,566,334.59	1,279,607	1,447,142	1,760,776	27.05	65,093
1997	2,024,003.96	967,018	1,093,626	1,436,379	27.80	51,668
1998	985,302.77	449,680	508,555	723,073	28.57	25,309
1999	2,107,268.54	916,662	1,036,677	1,597,409	29.34	54,445
2000	3,041,793.12	1,257,287	1,421,899	2,380,342	30.12	79,029
2001	2,365,366.41	925,775	1,046,984	1,909,724	30.91	61,783
2002	2,250,207.53	830,692	939,452	1,873,307	31.71	59,076
2003	2,483,197.08	861,545	974,344	2,129,652	32.51	65,508
2004	2,688,214.13	872,191	986,384	2,373,884	33.32	71,245
2005	3,462,122.02	1,043,440	1,180,054	3,147,599	34.15	92,170
2006	2,204,937.58	613,717	694,069	2,062,103	34.98	58,951
2007	4,049,056.51	1,033,623	1,168,952	3,892,369	35.81	108,695
2008	4,522,854.53	1,047,776	1,184,958	4,468,610	36.66	121,893
2009	3,666,956.45	762,910	862,795	3,720,901	37.51	99,198
2010	3,226,882.87	595,199	673,126	3,360,478	38.36	87,604
2011	3,263,415.55	523,044	591,524	3,487,745	39.23	88,905
2012	2,768,714.90	376,857	426,198	3,034,696	40.10	75,678
2013	2,958,897.42	330,398	373,656	3,324,966	40.98	81,136
2014	2,829,209.12	246,778	279,088	3,257,423	41.86	77,817

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ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -25						
2015	3,104,336.68	194,021	219,423	3,660,998	42.75	85,637
2016	3,037,753.77	113,916	128,831	3,668,361	43.65	84,040
2017	2,932,933.23	36,662	41,462	3,624,704	44.55	81,363
	112,550,247.62	50,012,068	56,557,037	84,130,772		2,812,679
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.9	2.50

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -40						
1954	66,520.89	61,512	69,562	23,567	20.37	1,157
1955	15,420.89	14,091	15,935	5,654	20.84	271
1956	15,823.13	14,285	16,154	5,998	21.31	281
1957	14,464.11	12,896	14,584	5,666	21.79	260
1958	61,663.33	54,272	61,374	24,955	22.28	1,120
1959	113,129.54	98,276	111,137	47,244	22.77	2,075
1960	125,711.58	107,740	121,840	54,156	23.27	2,327
1961	110,530.21	93,438	105,666	49,076	23.77	2,065
1962	124,025.47	103,371	116,899	56,737	24.28	2,337
1963	162,202.40	133,259	150,698	76,385	24.79	3,081
1964	173,991.03	140,794	159,219	84,368	25.32	3,332
1965	147,022.42	117,186	132,522	73,309	25.84	2,837
1966	121,166.36	95,079	107,522	62,111	26.37	2,355
1967	146,709.12	113,274	128,098	77,295	26.91	2,872
1968	148,837.60	113,007	127,796	80,577	27.46	2,934
1969	144,637.59	107,963	122,092	80,401	28.01	2,870
1970	156,363.08	114,708	129,720	89,188	28.56	3,123
1971	161,610.21	116,446	131,685	94,569	29.12	3,248
1972	170,860.11	120,839	136,653	102,551	29.69	3,454
1973	170,257.91	118,148	133,610	104,751	30.26	3,462
1974	180,109.55	122,547	138,584	113,569	30.84	3,683
1975	182,137.77	121,461	137,356	117,637	31.42	3,744
1976	217,615.02	142,124	160,723	143,938	32.01	4,497
1977	240,957.31	153,996	174,149	163,191	32.61	5,004
1978	267,085.96	166,955	188,804	185,116	33.21	5,574
1979	305,158.63	186,482	210,887	216,335	33.81	6,399
1980	301,171.60	179,690	203,206	218,434	34.43	6,344
1981	325,798.19	189,745	214,577	241,540	35.04	6,893
1982	321,022.02	182,321	206,181	243,250	35.66	6,821
1983	265,379.27	146,818	166,032	205,499	36.29	5,663
1984	249,980.61	134,624	152,242	197,731	36.92	5,356
1985	262,017.85	137,255	155,217	211,608	37.55	5,635
1986	393,675.29	200,341	226,559	324,586	38.19	8,499
1987	217,623.12	107,449	121,511	183,161	38.84	4,716
1988	209,496.56	100,257	113,377	179,918	39.49	4,556
1989	167,034.18	77,404	87,534	146,314	40.14	3,645
1990	291,365.14	130,601	147,692	260,219	40.79	6,379
1991	388,671.22	168,232	190,248	353,892	41.45	8,538
1992	212,268.14	88,558	100,147	197,028	42.12	4,678
1993	226,985.05	91,203	103,139	214,640	42.78	5,017
1994	583,075.70	225,162	254,628	561,678	43.45	12,927

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ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -40						
1995	359,898.84	133,356	150,808	353,050	44.12	8,002
1996	476,599.84	169,032	191,153	476,087	44.80	10,627
1997	244,946.54	82,988	93,848	249,077	45.48	5,477
1998	595,643.84	192,356	217,529	616,372	46.16	13,353
1999	385,007.72	118,221	133,692	405,319	46.84	8,653
2000	1,491,451.53	434,311	491,149	1,596,883	47.52	33,604
2001	50,429.47	13,873	15,689	54,912	48.21	1,139
2002	452,171.44	117,112	132,438	500,602	48.90	10,237
2003	391,657.42	95,040	107,478	440,842	49.60	8,888
2004	497,162.11	112,638	127,379	568,648	50.29	11,307
2005	747,451.02	157,143	177,708	868,723	50.99	17,037
2006	456,890.25	88,591	100,185	539,461	51.69	10,436
2007	736,602.52	130,628	147,723	883,521	52.40	16,861
2008	730,878.44	117,671	133,070	890,160	53.10	16,764
2009	888,859.73	128,385	145,186	1,099,218	53.81	20,428
2010	882,756.46	112,673	127,418	1,108,441	54.53	20,327
2011	924,416.75	102,461	115,870	1,178,313	55.25	21,327
2012	788,706.55	74,168	83,874	1,020,315	55.97	18,230
2013	669,340.30	51,699	58,465	878,611	56.69	15,499
2014	596,589.17	35,915	40,615	794,610	57.42	13,839
2015	772,964.16	33,363	37,729	1,044,421	58.15	17,961
2016	850,790.68	22,035	24,919	1,166,188	58.89	19,803
2017	708,341.53	6,119	6,920	984,758	59.63	16,514
	22,859,131.47	7,433,587	8,406,404	23,596,380		506,342

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.6 2.22

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ACCOUNT 369.2 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -50						
1965	1,352.68	1,686	1,907	122	9.31	13
1966	16,842.16	20,734	23,447	1,816	9.86	184
1967	13,134.63	15,962	18,051	1,651	10.44	158
1968	29,230.42	35,037	39,622	4,224	11.05	382
1969	15,331.83	18,114	20,485	2,513	11.68	215
1970	14,658.53	17,055	19,287	2,701	12.34	219
1971	40,776.91	46,708	52,821	8,344	13.00	642
1972	44,297.89	49,920	56,453	9,994	13.68	731
1973	84,890.08	94,043	106,350	20,985	14.38	1,459
1974	106,250.89	115,679	130,818	28,558	15.08	1,894
1975	136,351.37	145,773	164,850	39,677	15.80	2,511
1976	216,020.73	226,644	256,304	67,727	16.53	4,097
1977	299,451.58	308,055	348,369	100,808	17.28	5,834
1978	310,502.03	312,986	353,946	111,807	18.04	6,198
1979	335,401.32	331,041	374,364	128,738	18.81	6,844
1980	214,615.56	207,203	234,319	87,604	19.60	4,470
1981	208,318.21	196,576	222,301	90,176	20.40	4,420
1982	247,628.54	228,200	258,064	113,379	21.21	5,346
1983	263,384.64	236,758	267,742	127,335	22.04	5,777
1984	433,279.59	379,553	429,224	220,695	22.88	9,646
1985	492,701.02	420,188	475,177	263,875	23.73	11,120
1986	449,643.79	372,797	421,584	252,882	24.60	10,280
1987	288,984.36	232,738	263,196	170,281	25.47	6,686
1988	279,971.11	218,684	247,303	172,654	26.36	6,550
1989	273,392.92	206,911	233,989	176,100	27.25	6,462
1990	523,628.43	383,296	433,457	351,986	28.16	12,500
1991	952,441.34	673,286	761,397	667,265	29.08	22,946
1992	439,990.82	299,997	339,257	320,729	30.00	10,691
1993	740,945.62	486,401	550,055	561,363	30.93	18,149
1994	1,291,476.39	814,696	921,314	1,015,901	31.87	31,876
1995	962,988.56	582,517	658,750	785,733	32.82	23,941
1996	1,232,581.47	713,665	807,061	1,041,811	33.77	30,850
1997	1,120,137.62	619,240	700,279	979,927	34.73	28,216
1998	1,326,168.21	698,049	789,401	1,199,851	35.70	33,609
1999	1,017,738.00	508,772	575,354	951,253	36.67	25,941
2000	2,530,870.44	1,198,266	1,355,080	2,441,226	37.64	64,857
2001	529,619.44	236,597	267,560	526,869	38.62	13,642
2002	1,073,736.95	450,970	509,987	1,100,618	39.60	27,793
2003	1,309,386.49	514,942	582,331	1,381,749	40.58	34,050
2004	1,709,032.39	626,429	708,408	1,855,141	41.56	44,638
2005	1,789,535.00	607,619	687,137	1,997,166	42.55	46,937

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -50						
2006	1,499,293.93	468,589	529,912	1,719,029	43.54	39,482
2007	2,075,231.85	592,562	670,109	2,442,739	44.53	54,856
2008	1,821,060.64	470,325	531,876	2,199,715	45.53	48,314
2009	1,407,425.41	325,495	368,092	1,743,046	46.52	37,469
2010	1,264,639.81	257,987	291,749	1,605,211	47.52	33,780
2011	1,109,174.57	196,324	222,017	1,441,745	48.51	29,721
2012	1,020,298.92	152,769	172,762	1,357,686	49.51	27,422
2013	1,285,351.14	157,404	178,003	1,750,024	50.51	34,647
2014	1,217,077.46	116,182	131,386	1,694,230	51.50	32,898
2015	1,225,874.02	83,574	94,511	1,744,300	52.50	33,225
2016	1,540,908.38	63,031	71,280	2,240,083	53.50	41,871
2017	1,332,676.06	18,171	20,549	1,978,465	54.50	36,302
	40,165,702.15	16,756,200	18,949,047	41,299,506		1,022,761

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.4 2.55

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. -3						
1964	9,844.98	10,140	10,140			
1965	53,967.78	55,587	55,587			
1966	47,730.13	49,162	49,162			
1967	56,512.73	58,208	58,208			
1968	40,281.31	41,490	41,490			
1969	11,307.97	11,647	11,647			
1970	12,561.37	12,938	12,938			
1971	7,204.10	7,420	7,420			
1972	11,139.25	11,473	11,473			
1973	17,479.69	18,004	18,004			
1974	18,787.75	19,351	19,351			
1975	22,834.40	23,519	23,519			
1976	48,390.00	49,842	49,842			
1977	56,349.84	58,040	58,040			
1978	37,818.40	38,953	38,953			
1979	34,670.44	35,711	35,711			
1980	42,201.62	42,881	43,468			
1981	30,350.19	30,620	31,261			
1982	21,649.46	21,686	22,299			
1983	24,616.52	24,493	25,355			
1984	51,416.07	50,787	52,959			
1985	49,681.04	48,690	51,171			
1986	33,774.81	32,823	34,788			
1987	29,937.56	28,847	30,836			
1988	8,348.27	7,967	8,599			
1999	6,785.10	5,392	6,215	774	4.57	169
2000	11,953.71	9,216	10,622	1,690	5.03	336
2001	30,964.40	23,043	26,559	5,334	5.55	961
2002	54,989.60	39,336	45,337	11,302	6.11	1,850
2003	19,307.53	13,195	15,208	4,679	6.73	695
2004	80,702.75	52,368	60,358	22,766	7.40	3,076
2005	107,807.02	65,847	75,893	35,148	8.14	4,318
2006	102,907.45	58,668	67,619	38,376	8.93	4,297
2007	39,957.90	21,052	24,264	16,893	9.77	1,729
2008	159,883.86	76,906	88,640	76,040	10.66	7,133
2009	31,432.10	13,630	15,710	16,665	11.58	1,439
2010	9,126,767.93	3,506,413	4,041,385	5,359,186	12.54	427,367
2011	255,691.71	85,329	98,348	165,014	13.52	12,205
2012	170,914.60	48,324	55,697	120,345	14.51	8,294
2013	198,952.73	46,107	53,141	151,780	15.50	9,792
2014	299,096.12	53,912	62,137	245,932	16.50	14,905

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WASHINGTON PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. -3						
2015	403,153.97	51,906	59,825	355,424	17.50	20,310
2016	451,614.94	34,887	40,210	424,953	18.50	22,970
2017	379,276.26	9,766	11,256	379,399	19.50	19,456
	12,711,015.36	5,005,576	5,660,645	7,431,701		561,302
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.2	4.42

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
NET SALVAGE PERCENT.. -40						
1962	15,584.19	13,840	15,651	6,167	10.97	562
1963	9,777.84	8,588	9,712	3,977	11.18	356
1964	15,594.89	13,551	15,324	6,509	11.38	572
1965	11,678.35	10,033	11,346	5,004	11.59	432
1966	16,056.06	13,629	15,413	7,065	11.81	598
1967	17,556.83	14,731	16,659	7,921	12.02	659
1968	14,083.41	11,672	13,199	6,518	12.24	533
1969	19,307.02	15,794	17,861	9,169	12.47	735
1970	19,991.28	16,149	18,262	9,726	12.69	766
1971	22,647.54	18,051	20,413	11,294	12.92	874
1972	18,388.93	14,460	16,352	9,393	13.15	714
1973	20,485.97	15,879	17,957	10,723	13.39	801
1974	17,051.23	13,026	14,731	9,141	13.63	671
1975	17,503.46	13,176	14,900	9,605	13.87	693
1976	24,700.19	18,304	20,700	13,880	14.12	983
1977	22,532.70	16,435	18,586	12,960	14.37	902
1978	27,433.89	19,690	22,267	16,140	14.62	1,104
1979	34,250.24	24,167	27,330	20,620	14.88	1,386
1980	19,782.13	13,718	15,513	12,182	15.14	805
1981	36,467.65	24,847	28,099	22,956	15.40	1,491
1982	32,036.76	21,424	24,228	20,623	15.67	1,316
1983	11,473.19	7,523	8,507	7,555	15.95	474
1984	2,812.27	1,808	2,045	1,892	16.22	117
1985	229.01	144	163	158	16.51	10
1986	5,099.60	3,144	3,555	3,584	16.79	213
1987	2,681.41	1,617	1,829	1,925	17.08	113
1988	2,885.75	1,700	1,922	2,118	17.38	122
1989	4,131.80	2,376	2,687	3,098	17.68	175
1991	1,247.60	681	770	977	18.30	53
1992	3,188.02	1,695	1,917	2,546	18.61	137
1993	6,022.83	3,111	3,518	4,914	18.93	260
1994	2,013.39	1,009	1,141	1,678	19.26	87
1995	1,859.55	903	1,021	1,582	19.59	81
1996	584.50	275	311	507	19.93	25
1997	1,461.53	664	751	1,295	20.27	64
1998	163.31	71	80	149	20.62	7
1999	8,085.71	3,404	3,850	7,470	20.98	356
2000	4,970.01	2,009	2,272	4,686	21.34	220
2001	313.16	121	137	301	21.70	14
2002	2,484.44	918	1,038	2,440	22.08	111
2003	1,771.73	623	705	1,775	22.46	79

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
NET SALVAGE PERCENT.. -40						
2006	652.02	193	218	695	23.65	29
2007	1,802.87	499	564	1,960	24.07	81
2008	332.48	85	96	369	24.50	15
2009	511.73	121	137	579	24.95	23
2010	1,331.81	285	322	1,543	25.42	61
2014	4,100.17	471	533	5,207	27.54	189
2016	424.83	23	26	569	28.83	20
	505,545.28	366,637	414,618	293,145		20,089

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.6 3.97

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -40						
1954	140,486.57	147,118	166,371	30,310	11.34	2,673
1955	3,199.25	3,310	3,743	736	11.74	63
1956	5,108.59	5,221	5,904	1,248	12.15	103
1957	9,483.72	9,571	10,824	2,453	12.56	195
1958	4,574.69	4,559	5,156	1,249	12.97	96
1959	3,970.98	3,905	4,416	1,143	13.39	85
1960	3,383.19	3,283	3,713	1,023	13.81	74
1961	4,876.29	4,668	5,279	1,548	14.23	109
1962	1,167.05	1,102	1,246	388	14.66	26
1963	2,724.68	2,535	2,867	948	15.09	63
1964	19,965.12	18,305	20,701	7,250	15.53	467
1965	7,360.61	6,648	7,518	2,787	15.97	175
1966	12,237.32	10,881	12,305	4,827	16.42	294
1967	10,525.05	9,211	10,416	4,319	16.87	256
1968	12,523.37	10,785	12,196	5,337	17.32	308
1969	35,150.45	29,767	33,663	15,548	17.78	874
1970	15,936.57	13,263	14,999	7,312	18.25	401
1971	15,583.20	12,741	14,408	7,408	18.72	396
1972	8,944.01	7,182	8,122	4,400	19.19	229
1973	50,277.79	39,621	44,806	25,583	19.67	1,301
1974	35,464.43	27,418	31,006	18,644	20.15	925
1975	36,432.25	27,611	31,224	19,781	20.64	958
1976	23,401.32	17,371	19,644	13,118	21.14	621
1977	39,258.35	28,531	32,265	22,697	21.64	1,049
1978	12,976.99	9,229	10,437	7,731	22.14	349
1979	17,919.01	12,454	14,084	11,003	22.66	486
1980	112,177.65	76,186	86,156	70,893	23.17	3,060
1981	137,728.74	91,312	103,262	89,558	23.69	3,780
1982	114,524.89	74,039	83,728	76,607	24.22	3,163
1983	72,640.51	45,764	51,753	49,944	24.75	2,018
1984	20,388.18	12,508	14,145	14,398	25.28	570
1985	53,873.06	32,146	36,353	39,069	25.82	1,513
1986	21,215.16	12,296	13,905	15,796	26.37	599
1987	26,108.77	14,686	16,608	19,944	26.92	741
1988	16,171.37	8,820	9,974	12,666	27.47	461
1989	69,310.17	36,593	41,382	55,652	28.03	1,985
1990	45,309.05	23,132	26,159	37,274	28.59	1,304
1991	111,776.31	55,083	62,292	94,195	29.16	3,230
1992	62,559.87	29,720	33,609	53,975	29.73	1,816
1993	174,917.98	79,997	90,466	154,419	30.30	5,096
1994	151,918.12	66,783	75,523	137,162	30.87	4,443

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -40						
1995	252,471.72	106,430	120,358	233,102	31.45	7,412
1996	147,671.06	59,541	67,333	139,406	32.04	4,351
1997	208,744.18	80,399	90,921	201,321	32.62	6,172
1998	139,942.64	51,331	58,049	137,871	33.21	4,151
1999	51,142.74	17,820	20,152	51,448	33.80	1,522
2000	97,254.65	32,103	36,304	99,853	34.39	2,904
2001	27,538.00	8,585	9,708	28,845	34.98	825
2002	126,466.26	37,062	41,912	135,141	35.58	3,798
2003	176,397.07	48,458	54,800	192,156	36.17	5,313
2004	81,781.57	20,940	23,680	90,814	36.77	2,470
2005	158,063.42	37,522	42,433	178,856	37.37	4,786
2006	84,594.63	18,502	20,923	97,509	37.97	2,568
2007	121,555.56	24,317	27,499	142,679	38.57	3,699
2008	116,444.65	21,084	23,843	139,180	39.18	3,552
2009	139,965.38	22,730	25,705	170,247	39.78	4,280
2010	145,559.51	20,876	23,608	180,175	40.39	4,461
2011	93,912.95	11,687	13,217	118,261	41.00	2,884
2012	91,743.23	9,675	10,941	117,500	41.61	2,824
2013	108,521.83	9,386	10,614	141,317	42.22	3,347
2014	63,460.64	4,265	4,823	84,022	42.84	1,961
2015	113,575.14	5,476	6,193	152,812	43.45	3,517
2016	186,900.87	5,409	6,117	255,544	44.07	5,799
2017	136,374.49	1,315	1,487	189,437	44.69	4,239
	4,593,632.87	1,780,268	2,013,248	4,417,838		133,190

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.2 2.90

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S3						
NET SALVAGE PERCENT.. -10						
1953	245.17	256	270			
1965	28,805.16	28,327	31,686			
1986	14,560.00	11,239	14,292	1,724	11.93	145
1987	3,076.45	2,325	2,957	427	12.52	34
1988	18,859.91	13,931	17,715	3,031	13.14	231
1989	288,374.45	207,853	264,315	52,897	13.79	3,836
1990	7,322.53	5,143	6,540	1,515	14.46	105
1992	65,945.68	43,705	55,577	16,963	15.90	1,067
1993	374,026.82	240,069	305,282	106,148	16.66	6,371
1994	96,959.32	60,127	76,460	30,195	17.45	1,730
1995	6,918,260.52	4,134,180	5,257,195	2,352,892	18.27	128,784
1996	45,015.09	25,860	32,885	16,632	19.11	870
1997	334,066.42	184,012	233,997	133,476	19.97	6,684
1998	28,556.70	15,031	19,114	12,298	20.86	590
1999	29,590.21	14,834	18,864	13,685	21.77	629
2000	12,193.14	5,801	7,377	6,035	22.70	266
2001	176,581.56	79,444	101,024	93,216	23.64	3,943
2002	21,123.65	8,946	11,376	11,860	24.60	482
2003	1,993,126.15	791,470	1,006,466	1,185,973	25.56	46,400
2004	5,737.15	2,124	2,701	3,610	26.54	136
2005	124,327.47	42,635	54,216	82,544	27.53	2,998
2006	93,184.70	29,444	37,442	65,061	28.51	2,282
2007	27,222.10	7,853	9,986	19,958	29.51	676
2008	65,748.69	17,177	21,843	50,481	30.50	1,655
2009	32,509.02	7,599	9,663	26,097	31.50	828
2010	129,336.48	26,676	33,922	108,348	32.50	3,334
2011	45,956.42	8,215	10,447	40,105	33.50	1,197
2012	25,360.19	3,836	4,878	23,018	34.50	667
2013	1,169,660.16	144,745	184,064	1,102,562	35.50	31,058
2014	724,516.46	69,735	88,678	708,290	36.50	19,405
2015	60,568.14	4,164	5,295	61,330	37.50	1,635
2016	42,524.11	1,754	2,230	44,547	38.50	1,157
2017	63,790.90	877	1,116	69,054	39.50	1,748
	13,067,130.92	6,239,387	7,929,873	6,443,971		270,943

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.8 2.07

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S2						
NET SALVAGE PERCENT.. +10						
1992	15,850.49	13,797	14,265			
1995	52,684.27	43,792	47,416			
1997	6,937.22	5,557	6,243			
1998	29,241.30	22,952	26,317			
2001	42,974.54	31,328	38,677			
2002	72,064.25	51,006	64,858			
2003	104,495.17	71,541	92,188	1,858	3.35	555
2004	187,205.11	123,354	158,955	9,530	3.75	2,541
2005	206,046.24	129,941	167,443	17,999	4.19	4,296
2006	231,208.00	138,823	178,888	29,199	4.66	6,266
2007	58,557.41	33,165	42,737	9,965	5.19	1,920
2008	137,575.10	72,787	93,794	30,024	5.77	5,203
2009	237,670.12	115,965	149,433	64,470	6.41	10,058
2010	143,990.02	63,777	82,183	47,408	7.11	6,668
2011	297,086.10	116,881	150,613	116,764	7.88	14,818
2012	74,389.42	25,298	32,599	34,351	8.71	3,944
2013	31,192.02	8,823	11,369	16,704	9.60	1,740
2014	30,663.56	6,820	8,788	18,809	10.54	1,785
2015	74,202.77	11,878	15,306	51,476	11.51	4,472
2017	94,850.63	3,048	3,928	81,438	13.50	6,032
	2,128,883.74	1,090,533	1,386,000	529,995		70,298

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 3.30

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S1						
NET SALVAGE PERCENT.. +10						
1988	66,958.47	52,682	60,263			
1994	48,324.96	33,489	42,689	803	4.37	184
1995	46,530.63	31,452	40,092	1,786	4.73	378
1996	44,350.51	29,201	37,223	2,692	5.10	528
1997	152,740.69	97,746	124,598	12,869	5.49	2,344
1998	40,936.10	25,421	32,404	4,438	5.89	753
2001	48,323.20	27,010	34,430	9,061	7.20	1,258
2002	309,216.59	165,953	211,542	66,753	7.67	8,703
2003	8,391.10	4,309	5,493	2,059	8.16	252
2004	276,751.05	135,288	172,453	76,623	8.68	8,828
2005	895,080.03	414,660	528,572	277,000	9.22	30,043
2006	269,126.02	117,411	149,665	92,548	9.79	9,453
2007	429,535.82	175,184	223,310	163,272	10.39	15,714
2008	118,771.12	44,895	57,228	49,666	11.02	4,507
2009	331,799.41	114,891	146,453	152,166	11.69	13,017
2011	630,302.82	174,958	223,021	344,252	13.14	26,199
2012	366,433.25	88,001	112,176	217,614	13.93	15,622
2013	190,872.75	38,336	48,868	122,917	14.76	8,328
2014	229,502.88	36,527	46,561	159,992	15.64	10,230
2015	82,466.75	9,531	12,150	62,070	16.56	3,748
2017	370,216.15	8,770	11,179	322,016	18.50	17,406
	4,956,630.30	1,825,715	2,320,370	2,140,597		177,495

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 3.58

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S0.5						
NET SALVAGE PERCENT.. +10						
1954	4,417.09	3,868	3,975			
1957	3,975.06	3,369	3,578			
1964	943.16	739	849			
1978	14,531.94	9,417	12,039	1,040	9.24	113
1991	22,371.77	11,111	14,205	5,930	14.79	401
1992	65,671.63	31,755	40,597	18,507	15.27	1,212
1993	64,097.32	30,120	38,507	19,181	15.77	1,216
1994	14,599.00	6,657	8,511	4,628	16.28	284
1995	26,098.60	11,538	14,751	8,738	16.79	520
1996	6,037.46	2,580	3,298	2,136	17.33	123
1997	26,732.90	11,031	14,103	9,957	17.87	557
2000	28,515.91	10,437	13,343	12,321	19.58	629
2002	17,408.54	5,792	7,405	8,263	20.80	397
2003	8,612.22	2,718	3,475	4,276	21.43	200
2004	17,246.73	5,136	6,566	8,956	22.08	406
2005	33,812.86	9,452	12,084	18,348	22.75	807
2006	146,648.31	38,236	48,883	83,100	23.44	3,545
2007	41,681.77	10,060	12,861	24,653	24.15	1,021
2009	8,343.17	1,677	2,144	5,365	25.63	209
2010	71,986.39	12,958	16,566	48,222	26.40	1,827
2011	100,294.63	15,865	20,282	69,983	27.20	2,573
2012	31,818.65	4,330	5,536	23,101	28.01	825
	755,845.11	238,846	303,558	376,703		16,865

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.3 2.23

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S2.5						
NET SALVAGE PERCENT.. +10						
1998	49,439.01	44,095	44,495			
2002	247,185.50	203,780	222,467			
2005	179,589.68	137,709	161,631			
2009	115,114.18	73,454	100,474	3,129	2.91	1,075
2011	914,146.97	487,058	666,223	156,509	4.08	38,360
2015	168,921.06	37,855	51,780	100,249	7.51	13,349
2017	795,773.61	35,810	48,983	667,213	9.50	70,233
	2,470,170.01	1,019,761	1,296,053	927,100		123,017

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 4.98

PACIFICORP
WASHINGTON PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L1.5						
NET SALVAGE PERCENT.. +15						
1986	49,208.02	34,410	41,827			
1990	27,956.42	18,361	23,349	414	3.41	121
1993	292,983.12	181,796	231,186	17,850	4.05	4,407
1994	34,062.84	20,692	26,314	2,639	4.28	617
1996	186,510.76	108,227	137,630	20,904	4.76	4,392
1998	67,199.01	37,089	47,165	9,954	5.26	1,892
2001	57,408.04	29,148	37,067	11,730	6.04	1,942
2002	825,280.08	406,393	516,802	184,686	6.31	29,269
2004	611,524.90	282,421	359,149	160,647	6.85	23,452
2005	636,318.70	283,416	360,414	180,457	7.14	25,274
2006	698,360.95	298,780	379,952	213,655	7.45	28,679
2007	182,101.93	74,401	94,614	60,173	7.79	7,724
2008	221,586.80	85,637	108,903	79,446	8.18	9,712
2009	948,199.70	343,343	436,622	369,348	8.61	42,898
2010	316,342.10	105,585	134,270	134,621	9.11	14,777
2011	751,989.19	226,274	287,748	351,443	9.69	36,269
2015	397,366.98	52,242	66,436	271,326	12.68	21,398
2017	697,090.50	18,961	24,112	568,415	14.52	39,147
	7,001,490.04	2,607,176	3,313,560	2,637,707		291,970

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0 4.17

WYOMING PROPERTY

PACIFICORP
WYOMING PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S4						
NET SALVAGE PERCENT.. 0						
1965	25,634.18	22,497	25,485	149	6.12	24
1967	5,934.38	5,126	5,807	127	6.81	19
1968	8,678.11	7,432	8,419	259	7.18	36
1969	14,613.36	12,398	14,044	569	7.58	75
1970	17,071.95	14,340	16,244	828	8.00	104
1971	30,680.30	25,495	28,881	1,799	8.45	213
1972	19,242.45	15,806	17,905	1,337	8.93	150
1973	39,363.50	31,940	36,182	3,182	9.43	337
1974	36,608.95	29,309	33,201	3,408	9.97	342
1975	69,215.67	54,639	61,895	7,321	10.53	695
1976	18,362.77	14,275	16,171	2,192	11.13	197
1977	45,654.76	34,917	39,554	6,101	11.76	519
1978	44,339.24	33,325	37,751	6,588	12.42	530
1979	34,880.88	25,735	29,153	5,728	13.11	437
1980	42,295.42	30,588	34,650	7,645	13.84	552
1981	113,099.55	80,074	90,708	22,392	14.60	1,534
1982	83,419.14	57,743	65,411	18,008	15.39	1,170
1983	100,055.67	67,618	76,598	23,458	16.21	1,447
1984	2,781.20	1,832	2,075	706	17.06	41
1986	720,909.54	449,559	509,259	211,651	18.82	11,246
1987	99,892.60	60,455	68,483	31,410	19.74	1,591
1988	28,356.87	16,634	18,843	9,514	20.67	460
1989	12,381.91	7,028	7,961	4,421	21.62	204
1990	11,020.01	6,043	6,846	4,174	22.58	185
1991	18,692.79	9,885	11,198	7,495	23.56	318
1992	5,677.71	2,891	3,275	2,403	24.54	98
1993	13,445.39	6,583	7,457	5,988	25.52	235
1994	1,311,633.71	616,206	698,037	613,597	26.51	23,146
1995	13,398.73	6,027	6,827	6,572	27.51	239
1996	6,499.49	2,795	3,166	3,333	28.50	117
1997	67,591.67	27,713	31,393	36,199	29.50	1,227
1998	70,409.50	27,460	31,107	39,302	30.50	1,289
2000	4,509.86	1,578	1,788	2,722	32.50	84
2002	11,903.56	3,690	4,180	7,724	34.50	224
2008	439,594.28	83,523	94,615	344,979	40.50	8,518
2009	137,617.08	23,395	26,502	111,115	41.50	2,677
2010	68,638.41	10,296	11,663	56,975	42.50	1,341
2011	600,683.64	78,089	88,459	512,225	43.50	11,775
2012	375,045.59	41,255	46,734	328,312	44.50	7,378
2013	205,921.50	18,533	20,994	184,928	45.50	4,064

PACIFICORP
WYOMING PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S4						
NET SALVAGE PERCENT.. 0						
2014	225,375.19	15,776	17,871	207,504	46.50	4,462
2015	372,078.64	18,604	21,074	351,005	47.50	7,390
2016	298,659.41	8,960	10,150	288,509	48.50	5,949
	5,871,868.56	2,108,067	2,388,016	3,483,853		102,639
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.9	1.75

PACIFICORP
WYOMING PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -10						
1929	640.70	619	701	4	7.87	1
1930	582.59	561	636	5	8.11	1
1946	673.84	595	674	67	12.83	5
1948	147.78	129	146	17	13.60	1
1949	352.23	304	344	43	14.01	3
1950	1,409.27	1,206	1,366	184	14.43	13
1954	721.39	595	674	120	16.24	7
1956	8,946.17	7,234	8,195	1,646	17.22	96
1957	53,415.58	42,730	48,404	10,353	17.73	584
1958	990.83	784	888	202	18.26	11
1959	30,366.55	23,742	26,895	6,508	18.80	346
1960	4,367.05	3,374	3,822	982	19.35	51
1961	21,491.94	16,400	18,578	5,063	19.91	254
1962	16,375.79	12,338	13,976	4,037	20.48	197
1963	1,526.91	1,135	1,286	394	21.07	19
1964	2,190.79	1,606	1,819	591	21.67	27
1965	33,303.52	24,077	27,274	9,360	22.28	420
1966	2,578.89	1,837	2,081	756	22.90	33
1967	471.98	331	375	144	23.53	6
1969	1,873.86	1,274	1,443	618	24.82	25
1970	256.08	171	194	88	25.48	3
1971	29,464.66	19,367	21,939	10,472	26.16	400
1972	69,390.20	44,811	50,762	25,567	26.84	953
1973	2,763.66	1,752	1,985	1,055	27.53	38
1974	26,479.05	16,481	18,670	10,457	28.22	371
1975	51,190.61	31,247	35,397	20,913	28.93	723
1976	25,316.80	15,150	17,162	10,686	29.64	361
1977	74,905.11	43,898	49,728	32,668	30.37	1,076
1978	16,849.72	9,667	10,951	7,584	31.10	244
1979	7,193.54	4,037	4,573	3,340	31.84	105
1980	376,591.07	206,553	233,983	180,267	32.59	5,531
1981	320,613.46	171,781	194,593	158,082	33.34	4,742
1982	206,658.39	108,065	122,416	104,908	34.10	3,076
1983	12,158.90	6,200	7,023	6,352	34.87	182
1984	10,283.26	5,108	5,786	5,526	35.65	155
1985	5,339.98	2,581	2,924	2,950	36.44	81
1986	89,379.44	42,004	47,582	50,735	37.23	1,363
1987	32,752.31	14,954	16,940	19,088	38.02	502
1988	195,415.42	86,546	98,039	116,918	38.83	3,011
1989	225,472.51	96,765	109,615	138,405	39.64	3,492
1990	27,910.75	11,591	13,130	17,572	40.46	434

PACIFICORP
WYOMING PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -10						
1991	90,312.84	36,253	41,067	58,277	41.28	1,412
1992	516,230.44	199,970	226,526	341,327	42.11	8,106
1993	874,161.45	326,196	369,515	592,063	42.95	13,785
1994	460,746.40	165,381	187,343	319,478	43.79	7,296
1995	494,376.14	170,339	192,960	350,854	44.64	7,860
1996	70,401.19	23,232	26,317	51,124	45.50	1,124
1997	14,640.51	4,618	5,231	10,874	46.36	235
1998	115,931.50	34,883	39,515	88,010	47.22	1,864
1999	94,890.81	27,139	30,743	73,637	48.10	1,531
2000	320,876.17	87,048	98,608	254,356	48.97	5,194
2001	3,444.39	883	1,000	2,789	49.85	56
2002	28,221.32	6,810	7,714	23,329	50.74	460
2003	13,054.09	2,954	3,346	11,013	51.63	213
2004	10,937.27	2,308	2,615	9,416	52.53	179
2005	38,266.19	7,493	8,488	33,605	53.43	629
2006	8,763.54	1,582	1,792	7,848	54.33	144
2007	1,805,833.48	298,260	337,869	1,648,548	55.24	29,843
2008	1,477,613.41	221,295	250,683	1,374,692	56.15	24,482
2009	58,796.61	7,891	8,939	55,737	57.07	977
2010	2,535,575.64	300,808	340,756	2,448,377	57.99	42,221
2011	1,707,276.82	175,950	199,316	1,678,689	58.91	28,496
2012	84,752.19	7,400	8,383	84,844	59.84	1,418
2013	778,692.58	55,745	63,148	793,414	60.77	13,056
2014	1,319,111.07	73,451	83,205	1,367,817	61.71	22,165
2015	1,563,404.32	62,444	70,736	1,649,009	62.64	26,325
2016	502,418.62	12,076	13,680	538,980	63.58	8,477
2017	28,264.50	225	255	30,836	64.53	478
	17,005,806.07	3,392,234	3,842,719	14,863,668		276,969

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.7 1.63

PACIFICORP
WYOMING PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -10						
1918	349.55	359	385			
1920	119.30	121	131			
1922	1,994.76	2,002	2,194			
1923	681.45	680	750			
1926	3,091.38	3,028	3,401			
1928	567.01	548	621	3	6.64	
1929	692.90	666	754	8	6.96	1
1930	810.67	774	877	15	7.28	2
1932	17,901.78	16,853	19,091	601	7.93	76
1935	25.57	24	27	1	8.93	
1936	43.89	40	45	3	9.28	
1938	11,658.13	10,497	11,891	933	9.98	93
1939	6,472.10	5,781	6,549	570	10.34	55
1940	7,030.45	6,229	7,056	677	10.70	63
1941	707.31	622	705	73	11.06	7
1942	125.70	110	125	13	11.44	1
1943	70.88	61	69	9	11.81	1
1944	17,303.42	14,815	16,782	2,252	12.19	185
1945	1,214.77	1,031	1,168	168	12.58	13
1946	451.35	379	429	67	12.97	5
1947	12,752.59	10,618	12,028	2,000	13.37	150
1948	12,941.25	10,671	12,088	2,147	13.77	156
1949	30,692.39	25,063	28,391	5,371	14.17	379
1950	4,717.67	3,814	4,321	868	14.58	60
1951	4,255.27	3,404	3,856	825	15.00	55
1952	40,623.38	32,158	36,429	8,257	15.42	535
1953	119,002.21	93,179	105,553	25,349	15.85	1,599
1954	40,879.66	31,657	35,861	9,107	16.28	559
1955	22,406.70	17,155	19,433	5,214	16.72	312
1956	162,582.67	123,010	139,346	39,495	17.17	2,300
1957	528,414.74	395,045	447,508	133,748	17.62	7,591
1958	240,379.45	177,543	201,121	63,296	18.07	3,503
1959	198,709.69	144,939	164,187	54,394	18.53	2,935
1960	310,666.70	223,682	253,388	88,345	19.00	4,650
1961	317,719.91	225,709	255,684	93,808	19.48	4,816
1962	278,645.15	195,274	221,207	85,303	19.96	4,274
1963	91,261.81	63,080	71,457	28,931	20.44	1,415
1964	236,547.56	161,182	182,587	77,615	20.93	3,708
1965	843,751.52	566,491	641,723	286,404	21.43	13,365
1966	222,259.49	146,958	166,474	78,011	21.94	3,556
1967	53,557.17	34,866	39,496	19,417	22.45	865

PACIFICORP
WYOMING PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -10						
1968	139,470.90	89,345	101,210	52,208	22.97	2,273
1969	135,353.54	85,300	96,628	52,261	23.49	2,225
1970	182,041.07	112,792	127,771	72,474	24.02	3,017
1971	588,300.57	358,154	405,718	241,413	24.56	9,830
1972	719,489.91	430,258	487,398	304,041	25.10	12,113
1973	93,117.02	54,660	61,919	40,510	25.65	1,579
1974	397,434.75	228,924	259,326	177,852	26.20	6,788
1975	1,306,482.23	737,636	835,596	601,534	26.77	22,470
1976	463,320.57	256,401	290,452	219,201	27.33	8,021
1977	1,941,913.08	1,052,138	1,191,865	944,239	27.91	33,832
1978	485,847.78	257,596	291,806	242,627	28.49	8,516
1979	972,852.84	504,517	571,518	498,620	29.07	17,152
1980	2,767,969.87	1,402,267	1,588,492	1,456,275	29.67	49,082
1981	3,866,458.58	1,912,366	2,166,334	2,086,770	30.27	68,939
1982	5,747,481.30	2,773,752	3,142,114	3,180,115	30.87	103,016
1983	990,794.41	466,074	527,970	561,904	31.48	17,850
1984	202,350.75	92,676	104,984	117,602	32.10	3,664
1985	55,328.91	24,655	27,929	32,933	32.72	1,007
1986	1,854,105.73	803,202	909,870	1,129,646	33.34	33,883
1987	1,218,632.09	512,552	580,620	759,875	33.97	22,369
1988	1,989,610.84	811,369	919,121	1,269,451	34.61	36,679
1989	5,960,576.83	2,354,422	2,667,096	3,889,539	35.25	110,342
1990	1,020,058.69	389,659	441,407	680,658	35.90	18,960
1991	1,558,575.65	575,107	651,483	1,062,950	36.55	29,082
1992	7,230,153.37	2,573,964	2,915,794	5,037,375	37.20	135,413
1993	9,366,120.86	3,210,744	3,637,140	6,665,593	37.86	176,059
1994	4,635,066.91	1,527,737	1,730,625	3,367,949	38.52	87,434
1995	7,458,129.22	2,358,223	2,671,402	5,532,540	39.19	141,172
1996	763,769.06	231,267	261,980	578,166	39.86	14,505
1997	3,253,230.42	941,482	1,066,514	2,512,039	40.53	61,980
1998	6,263,856.16	1,727,590	1,957,019	4,933,223	41.21	119,709
1999	1,138,874.04	298,846	338,534	914,227	41.88	21,830
2000	2,556,093.38	635,445	719,834	2,091,869	42.57	49,140
2001	627,647.58	147,500	167,088	523,324	43.25	12,100
2002	1,016,158.77	224,773	254,624	863,151	43.94	19,644
2003	283,730.65	58,847	66,662	245,442	44.63	5,499
2004	508,780.76	98,500	111,581	448,078	45.32	9,887
2005	1,310,344.19	235,593	266,880	1,174,499	46.01	25,527
2006	689,059.54	114,248	129,420	628,545	46.71	13,456
2007	4,739,126.59	719,399	814,938	4,398,101	47.41	92,767
2008	9,093,370.06	1,251,239	1,417,407	8,585,300	48.12	178,414

PACIFICORP
WYOMING PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -10						
2009	1,797,102.59	221,759	251,209	1,725,604	48.83	35,339
2010	9,291,109.74	1,014,561	1,149,298	9,070,923	49.54	183,103
2011	4,227,890.77	401,633	454,971	4,195,709	50.25	83,497
2012	2,458,948.27	198,184	224,504	2,480,339	50.97	48,663
2013	1,224,885.94	80,842	91,578	1,255,797	51.70	24,290
2014	5,839,175.15	301,307	341,322	6,081,771	52.42	116,020
2015	6,262,769.25	231,748	262,525	6,626,521	53.15	124,676
2016	3,511,143.96	77,940	88,290	3,773,968	53.89	70,031
2017	2,890,387.82	21,398	24,240	3,155,187	54.63	57,756
	136,938,572.31	37,940,709	42,979,194	107,653,236		2,587,885
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.6	1.89

PACIFICORP
WYOMING PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -100						
1918	18.69	35	37			
1919	93.61	174	187			
1920	137.60	254	275			
1921	133.18	244	266			
1922	265.31	484	531			
1923	376.74	683	753			
1924	359.29	648	719			
1925	544.02	975	1,088			
1926	569.20	1,014	1,138			
1927	425.72	753	851			
1928	805.23	1,416	1,604	6	6.64	1
1929	1,053.60	1,841	2,085	22	6.96	3
1930	1,757.70	3,050	3,455	60	7.28	8
1931	1,435.07	2,474	2,803	67	7.60	9
1932	342.26	586	664	21	7.93	3
1933	276.84	471	534	20	8.26	2
1934	506.98	856	970	44	8.59	5
1935	712.61	1,194	1,353	72	8.93	8
1936	1,297.76	2,158	2,445	151	9.28	16
1937	1,482.78	2,446	2,771	195	9.63	20
1938	1,112.37	1,821	2,063	162	9.98	16
1939	1,890.45	3,070	3,478	303	10.34	29
1940	2,314.98	3,729	4,224	406	10.70	38
1941	2,916.15	4,659	5,278	554	11.06	50
1942	1,744.03	2,763	3,130	358	11.44	31
1943	2,027.23	3,184	3,607	447	11.81	38
1944	2,618.43	4,076	4,617	620	12.19	51
1945	2,795.80	4,313	4,886	706	12.58	56
1946	7,203.64	11,010	12,472	1,935	12.97	149
1947	8,899.92	13,473	15,262	2,538	13.37	190
1948	13,954.30	20,921	23,699	4,210	13.77	306
1949	10,412.94	15,460	17,513	3,313	14.17	234
1950	9,633.55	14,160	16,040	3,227	14.58	221
1951	14,544.44	21,155	23,964	5,125	15.00	342
1952	13,113.86	18,875	21,382	4,846	15.42	314
1953	20,392.90	29,032	32,887	7,899	15.85	498
1954	841,164.76	1,184,360	1,341,644	340,686	16.28	20,927
1955	64,000.39	89,089	100,920	27,081	16.72	1,620
1956	242,595.01	333,723	378,042	107,148	17.17	6,240
1957	205,836.34	279,789	316,945	94,728	17.62	5,376
1958	199,129.67	267,411	302,923	95,336	18.07	5,276

PACIFICORP
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ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -100						
1959	175,334.25	232,525	263,404	87,264	18.53	4,709
1960	421,964.42	552,394	625,752	218,177	19.00	11,483
1961	441,932.79	570,818	646,623	237,243	19.48	12,179
1962	412,742.90	525,909	595,750	229,736	19.96	11,510
1963	379,714.77	477,195	540,567	218,863	20.44	10,708
1964	359,461.56	445,337	504,478	214,445	20.93	10,246
1965	356,287.90	434,928	492,687	219,889	21.43	10,261
1966	338,590.48	407,047	461,103	216,078	21.94	9,849
1967	285,172.19	337,541	382,367	187,977	22.45	8,373
1968	367,529.70	428,069	484,917	250,142	22.97	10,890
1969	368,671.08	422,431	478,530	258,812	23.49	11,018
1970	331,428.93	373,368	422,952	239,906	24.02	9,988
1971	387,126.02	428,510	485,416	288,836	24.56	11,760
1972	422,595.16	459,479	520,498	324,692	25.10	12,936
1973	558,745.16	596,338	675,532	441,958	25.65	17,230
1974	558,779.46	585,199	662,914	454,645	26.20	17,353
1975	669,000.46	686,756	777,958	560,043	26.77	20,921
1976	766,636.15	771,374	873,813	659,459	27.33	24,129
1977	1,069,667.97	1,053,730	1,193,666	945,670	27.91	33,883
1978	1,265,607.79	1,220,046	1,382,069	1,149,147	28.49	40,335
1979	1,222,972.02	1,153,140	1,306,278	1,139,666	29.07	39,204
1980	1,547,113.46	1,425,046	1,614,293	1,479,934	29.67	49,880
1981	1,837,216.45	1,652,172	1,871,582	1,802,851	30.27	59,559
1982	2,135,714.14	1,874,004	2,122,873	2,148,555	30.87	69,600
1983	1,271,438.75	1,087,436	1,231,848	1,311,030	31.48	41,646
1984	1,588,712.74	1,322,953	1,498,642	1,678,783	32.10	52,299
1985	1,713,740.66	1,388,438	1,572,824	1,854,657	32.72	56,683
1986	1,870,444.06	1,473,237	1,668,884	2,072,004	33.34	62,148
1987	1,507,011.47	1,152,442	1,305,487	1,708,536	33.97	50,295
1988	1,246,929.88	924,549	1,047,330	1,446,530	34.61	41,795
1989	1,442,260.03	1,035,802	1,173,357	1,711,163	35.25	48,544
1990	601,787.53	417,966	473,472	730,103	35.90	20,337
1991	1,760,829.75	1,181,341	1,338,224	2,183,436	36.55	59,738
1992	1,852,278.97	1,198,943	1,358,163	2,346,395	37.20	63,075
1993	3,477,138.76	2,167,231	2,455,041	4,499,237	37.86	118,839
1994	5,960,472.89	3,571,992	4,046,355	7,874,591	38.52	204,429
1995	4,426,859.95	2,545,002	2,882,980	5,970,740	39.19	152,354
1996	4,466,305.93	2,458,880	2,785,421	6,147,191	39.86	154,220
1997	5,025,846.53	2,644,500	2,995,692	7,056,001	40.53	174,093
1998	3,697,770.83	1,854,284	2,100,534	5,295,008	41.21	128,488
1999	2,488,241.52	1,187,140	1,344,793	3,631,690	41.88	86,717

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ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -100						
2000	3,653,281.87	1,651,283	1,870,575	5,435,989	42.57	127,695
2001	2,381,995.49	1,017,779	1,152,941	3,611,050	43.25	83,492
2002	2,444,075.82	982,958	1,113,496	3,774,656	43.94	85,905
2003	3,189,277.24	1,202,676	1,362,392	5,016,162	44.63	112,394
2004	3,383,268.86	1,190,911	1,349,065	5,417,473	45.32	119,538
2005	3,625,286.80	1,185,106	1,342,489	5,908,085	46.01	128,409
2006	2,156,000.30	649,948	736,262	3,575,739	46.71	76,552
2007	5,183,695.78	1,430,700	1,620,698	8,746,694	47.41	184,490
2008	6,608,366.95	1,653,281	1,872,838	11,343,896	48.12	235,742
2009	6,779,496.03	1,521,048	1,723,044	11,835,948	48.83	242,391
2010	6,931,112.83	1,376,103	1,558,850	12,303,376	49.54	248,352
2011	9,292,397.88	1,604,983	1,818,126	16,766,670	50.25	333,665
2012	7,456,211.32	1,092,633	1,237,735	13,674,688	50.97	268,289
2013	6,879,422.00	825,531	935,162	12,823,682	51.70	248,040
2014	7,608,501.61	713,830	808,627	14,408,376	52.42	274,864
2015	6,335,086.59	426,225	482,828	12,187,345	53.15	229,301
2016	5,495,554.06	221,801	251,256	10,739,852	53.89	199,292
2017	4,806,222.32	64,692	73,284	9,539,161	54.63	174,614
	156,968,224.56	65,884,809	74,634,242	239,302,208		5,448,806
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					43.9	3.47

PACIFICORP
WYOMING PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. -50						
1914	18.30	24	27			
1915	41.17	54	61	1	7.99	
1916	107.85	139	157	5	8.40	1
1917	127.75	164	186	6	8.80	1
1918	112.34	143	162	7	9.21	1
1919	230.41	290	329	17	9.61	2
1920	243.32	304	344	21	10.01	2
1921	193.50	240	272	18	10.41	2
1922	341.20	420	476	36	10.81	3
1923	442.33	540	612	51	11.20	5
1924	394.44	477	540	52	11.60	4
1925	590.49	709	803	83	11.99	7
1926	589.48	702	795	89	12.39	7
1927	428.14	505	572	70	12.79	5
1928	764.18	894	1,013	133	13.18	10
1929	1,024.36	1,189	1,347	190	13.58	14
1930	1,650.89	1,899	2,151	325	13.98	23
1931	1,276.05	1,455	1,648	266	14.38	18
1932	320.55	362	410	71	14.78	5
1933	246.28	276	313	56	15.18	4
1934	425.82	473	536	103	15.59	7
1935	589.02	648	734	150	15.99	9
1936	1,059.96	1,155	1,308	282	16.40	17
1937	1,705.81	1,842	2,087	472	16.81	28
1938	1,235.96	1,322	1,498	356	17.23	21
1939	1,881.76	1,993	2,258	565	17.64	32
1940	1,901.94	1,994	2,259	594	18.06	33
1941	2,618.05	2,718	3,079	848	18.48	46
1942	1,176.18	1,208	1,368	396	18.91	21
1943	1,320.79	1,343	1,521	460	19.34	24
1944	1,641.84	1,651	1,870	593	19.77	30
1945	1,902.08	1,893	2,144	709	20.20	35
1946	5,404.66	5,320	6,026	2,081	20.63	101
1947	8,220.14	8,000	9,062	3,268	21.07	155
1948	10,121.02	9,736	11,029	4,153	21.52	193
1949	7,961.94	7,572	8,578	3,365	21.96	153
1950	7,148.49	6,718	7,610	3,113	22.41	139
1951	10,667.49	9,902	11,217	4,784	22.87	209
1952	7,987.03	7,324	8,297	3,684	23.32	158
1953	15,915.65	14,408	16,321	7,552	23.79	317
1954	1,560,581.26	1,394,762	1,579,985	760,887	24.25	31,377

PACIFICORP
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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. -50						
1955	64,715.34	57,079	64,659	32,414	24.72	1,311
1956	270,358.02	235,280	266,525	139,012	25.19	5,519
1957	217,847.34	186,969	211,798	114,973	25.67	4,479
1958	173,863.12	147,133	166,672	94,123	26.15	3,599
1959	164,348.69	137,109	155,317	91,206	26.63	3,425
1960	415,995.21	341,948	387,358	236,635	27.12	8,725
1961	289,090.43	234,090	265,177	168,459	27.61	6,101
1962	381,157.47	303,975	344,343	227,393	28.10	8,092
1963	292,847.60	229,884	260,412	178,859	28.60	6,254
1964	336,883.03	260,242	294,802	210,523	29.10	7,234
1965	337,946.51	256,755	290,852	216,068	29.61	7,297
1966	267,269.06	199,650	226,163	174,741	30.12	5,801
1967	288,426.70	211,704	239,818	192,822	30.64	6,293
1968	367,370.91	264,964	300,151	250,905	31.15	8,055
1969	337,685.11	239,081	270,831	235,697	31.68	7,440
1970	322,049.17	223,823	253,546	229,528	32.20	7,128
1971	421,700.56	287,494	325,673	306,878	32.73	9,376
1972	395,164.89	264,170	299,252	293,495	33.26	8,824
1973	640,059.88	419,242	474,917	485,173	33.80	14,354
1974	687,032.99	440,735	499,264	531,285	34.34	15,471
1975	1,021,091.79	641,251	726,408	805,230	34.88	23,086
1976	958,828.00	588,960	667,173	771,069	35.43	21,763
1977	1,736,019.77	1,042,471	1,180,910	1,423,120	35.98	39,553
1978	1,776,810.66	1,042,099	1,180,489	1,484,727	36.54	40,633
1979	1,577,469.46	903,488	1,023,470	1,342,734	37.09	36,202
1980	2,840,607.50	1,587,189	1,797,966	2,462,945	37.65	65,417
1981	3,686,900.70	2,008,458	2,275,179	3,255,172	38.21	85,192
1982	3,568,576.13	1,893,147	2,144,555	3,208,309	38.78	82,731
1983	2,540,181.15	1,311,381	1,485,531	2,324,741	39.35	59,079
1984	2,557,541.31	1,283,899	1,454,399	2,381,913	39.92	59,667
1985	2,678,446.62	1,306,426	1,479,918	2,537,752	40.49	62,676
1986	2,432,873.09	1,151,357	1,304,256	2,345,054	41.07	57,099
1987	1,847,104.95	847,350	959,877	1,810,780	41.65	43,476
1988	1,454,716.42	646,265	732,088	1,449,987	42.23	34,335
1989	1,614,240.60	693,720	785,845	1,635,516	42.81	38,204
1990	577,476.60	239,656	271,482	594,733	43.40	13,704
1991	2,727,563.68	1,092,389	1,237,457	2,853,889	43.98	64,891
1992	2,646,113.57	1,020,752	1,156,307	2,812,863	44.57	63,111
1993	3,682,205.41	1,366,080	1,547,494	3,975,814	45.16	88,038
1994	3,611,125.85	1,286,464	1,457,305	3,959,384	45.75	86,544
1995	2,888,417.71	985,673	1,116,570	3,216,057	46.35	69,386

PACIFICORP
WYOMING PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. -50						
1996	2,811,463.29	917,957	1,039,861	3,177,334	46.94	67,689
1997	3,577,714.83	1,114,476	1,262,477	4,104,095	47.54	86,329
1998	2,124,026.92	630,294	713,997	2,472,043	48.13	51,362
1999	1,136,587.99	320,228	362,754	1,342,128	48.73	27,542
2000	2,088,269.00	557,035	631,009	2,501,394	49.33	50,707
2001	1,067,964.81	268,855	304,559	1,297,388	49.93	25,984
2002	1,221,654.19	289,221	327,629	1,504,852	50.53	29,781
2003	1,178,564.22	261,341	296,047	1,471,799	51.13	28,785
2004	1,941,534.26	401,403	454,709	2,457,592	51.73	47,508
2005	1,935,513.97	370,661	419,884	2,483,387	52.34	47,447
2006	1,115,693.07	196,925	223,076	1,450,464	52.94	27,398
2007	5,350,041.19	862,694	977,259	7,047,803	53.55	131,612
2008	2,574,407.46	375,851	425,764	3,435,847	54.16	63,439
2009	1,250,551.54	163,516	185,231	1,690,596	54.77	30,867
2010	3,665,138.79	423,324	479,541	5,018,167	55.38	90,613
2011	3,557,967.33	356,668	404,033	4,932,918	55.99	88,104
2012	3,765,907.81	320,121	362,633	5,286,229	56.60	93,396
2013	3,326,323.47	231,163	261,861	4,727,624	57.22	82,622
2014	3,803,260.00	206,346	233,749	5,471,141	57.83	94,607
2015	2,432,186.48	94,235	106,749	3,541,531	58.45	60,591
2016	1,883,538.35	43,792	49,607	2,775,701	59.07	46,990
2017	2,277,665.76	17,663	20,009	3,396,490	59.69	56,902
	110,842,707.65	37,796,339	42,815,652	123,448,409		2,643,059
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					46.7	2.38

PACIFICORP
WYOMING PROPERTY

ACCOUNT 366 UNDERGOUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -35						
1912	15.50	21	21			
1915	1.84	2	2			
1916	2.96	4	4			
1917	3.00	4	4			
1918	0.49	1	1			
1919	1.49	2	2			
1920	0.74	1	1			
1921	2.19	3	3			
1922	4.27	6	6			
1923	8.50	11	11			
1924	23.24	31	31			
1925	7.48	10	10			
1926	3.35	5	5			
1927	2.44	3	3			
1928	13.53	18	18			
1929	10.05	14	14			
1930	32.98	45	45			
1931	19.13	26	26			
1932	3.10	4	4			
1933	0.93	1	1			
1934	0.74	1	1			
1935	2.44	3	3			
1936	8.36	11	11			
1937	26.74	35	36			
1938	17.35	23	23			
1939	12.08	16	16			
1940	3.38	4	5			
1941	1.37	2	2			
1942	1.07	1	1			
1943	10.08	13	14			
1944	10.23	13	14			
1945	1.55	2	2			
1946	38.32	48	52			
1948	199.97	248	270			
1949	127.40	157	172			
1950	548.69	674	741			
1951	124.87	153	169			
1952	233.86	284	316			
1953	187.85	227	254			
1954	493.19	593	666			
1955	1,466.60	1,753	1,980			

PACIFICORP
WYOMING PROPERTY

ACCOUNT 366 UNDERGOUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -35						
1956	678.64	806	913	3	5.39	1
1957	821.60	970	1,099	10	5.63	2
1958	820.90	963	1,091	17	5.88	3
1959	242.20	282	319	8	6.13	1
1960	1,294.31	1,499	1,698	49	6.39	8
1961	853.54	982	1,112	40	6.66	6
1962	1,509.95	1,725	1,954	84	6.93	12
1963	2,255.18	2,556	2,895	149	7.22	21
1964	5,215.14	5,864	6,643	397	7.52	53
1965	3,190.80	3,557	4,029	279	7.84	36
1966	8,622.86	9,527	10,792	849	8.17	104
1967	5,555.19	6,080	6,887	613	8.52	72
1968	5,205.95	5,641	6,390	638	8.88	72
1969	10,065.53	10,792	12,225	1,363	9.26	147
1970	16,110.36	17,075	19,343	2,406	9.67	249
1971	27,665.65	28,974	32,822	4,527	10.09	449
1972	44,310.42	45,821	51,906	7,913	10.53	751
1973	49,493.52	50,513	57,222	9,594	10.98	874
1974	62,676.67	63,065	71,441	13,173	11.46	1,149
1975	65,131.78	64,558	73,132	14,796	11.96	1,237
1976	92,494.30	90,238	102,223	22,644	12.48	1,814
1977	184,981.20	177,527	201,104	48,621	13.01	3,737
1978	231,418.79	218,203	247,183	65,232	13.57	4,807
1979	265,458.83	245,763	278,403	79,966	14.14	5,655
1980	311,048.18	282,464	319,978	99,937	14.73	6,785
1981	312,276.57	277,956	314,871	106,702	15.33	6,960
1982	580,847.50	506,212	573,442	210,702	15.95	13,210
1983	279,979.79	238,626	270,318	107,655	16.59	6,489
1984	262,859.55	218,910	247,983	106,877	17.24	6,199
1985	234,731.83	190,836	216,181	100,707	17.90	5,626
1986	236,743.25	187,642	212,563	107,040	18.58	5,761
1987	150,294.98	116,013	131,421	71,477	19.27	3,709
1988	123,218.80	92,525	104,813	61,532	19.97	3,081
1989	153,190.34	111,721	126,559	80,248	20.69	3,879
1990	101,792.29	72,008	81,571	55,849	21.42	2,607
1991	267,705.45	183,433	207,795	153,607	22.16	6,932
1992	294,933.22	195,453	221,411	176,749	22.91	7,715
1993	655,013.14	419,143	474,809	409,459	23.67	17,299
1994	1,332,089.75	821,635	930,756	867,565	24.44	35,498
1995	428,093.49	254,033	287,771	290,155	25.22	11,505
1996	590,299.62	336,118	380,758	416,146	26.02	15,993

PACIFICORP
WYOMING PROPERTY

ACCOUNT 366 UNDERGOUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -35						
1997	649,373.83	354,168	401,205	475,450	26.82	17,727
1998	585,158.63	304,926	345,423	444,541	27.63	16,089
1999	361,842.92	179,656	203,516	284,972	28.45	10,017
2000	333,731.11	157,386	178,288	272,249	29.28	9,298
2001	352,334.79	157,284	178,173	297,479	30.12	9,876
2002	410,314.36	172,703	195,640	358,284	30.97	11,569
2003	376,683.85	148,829	168,595	339,928	31.83	10,679
2004	622,687.39	229,962	260,503	580,125	32.69	17,746
2005	703,407.08	241,198	273,232	676,368	33.57	20,148
2006	561,476.67	177,704	201,305	556,689	34.45	16,159
2007	693,745.92	201,257	227,986	708,571	35.33	20,056
2008	755,417.66	198,752	225,148	794,666	36.23	21,934
2009	779,255.53	183,983	208,418	843,577	37.13	22,720
2010	1,258,096.60	263,070	298,008	1,400,422	38.03	36,824
2011	2,205,114.18	400,215	453,368	2,523,536	38.95	64,789
2012	1,641,283.11	253,081	286,693	1,929,039	39.86	48,395
2013	2,109,653.56	266,462	301,851	2,546,181	40.79	62,422
2014	2,026,899.72	200,052	226,621	2,509,694	41.71	60,170
2015	1,345,924.05	94,884	107,486	1,709,511	42.65	40,082
2016	1,369,734.94	57,934	65,628	1,783,514	43.59	40,916
2017	1,178,575.00	16,611	18,817	1,572,259	44.53	35,308
	27,725,575.31	9,822,299	11,126,690	26,302,837		773,432

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.0 2.79

PACIFICORP
WYOMING PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -30						
1927	0.08					
1928	1.02	1	1			
1929	1.35	2	2			
1930	5.99	8	8			
1931	5.55	7	7			
1932	1.17	2	2			
1933	0.45	1	1			
1934	0.45	1	1			
1935	1.71	2	2			
1936	13.51	18	18			
1937	22.71	30	30			
1938	12.56	16	16			
1939	13.25	17	17			
1940	27.52	36	36			
1941	6.37	8	8			
1942	9.48	12	12			
1943	22.26	29	29			
1944	5.87	8	8			
1945	0.86	1	1			
1946	30.54	39	40			
1947	31.50	40	41			
1948	196.87	247	256			
1949	136.82	171	178			
1950	206.59	256	269			
1951	244.98	302	318			
1952	268.65	329	349			
1953	745.19	908	969			
1954	1,531.24	1,854	1,991			
1955	2,005.51	2,413	2,607			
1956	5,254.78	6,285	6,831			
1957	3,988.02	4,740	5,184			
1958	4,625.02	5,462	6,013			
1959	2,868.44	3,366	3,729			
1960	4,285.76	4,996	5,571			
1961	6,301.79	7,297	8,192			
1962	2,970.71	3,415	3,862			
1963	3,299.46	3,765	4,265	24	5.50	4
1964	13,255.10	15,011	17,005	227	5.80	39
1965	10,958.30	12,308	13,943	303	6.12	50
1966	11,322.43	12,606	14,281	438	6.46	68
1967	18,133.34	20,006	22,664	909	6.81	133

PACIFICORP
WYOMING PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -30						
1968	21,328.62	23,303	26,399	1,328	7.18	185
1969	18,823.27	20,359	23,064	1,406	7.56	186
1970	42,199.10	45,143	51,140	3,719	7.97	467
1971	64,984.66	68,710	77,838	6,642	8.40	791
1972	113,651.59	118,690	134,457	13,290	8.85	1,502
1973	213,055.05	219,608	248,782	28,190	9.32	3,025
1974	275,268.46	279,838	317,013	40,836	9.81	4,163
1975	429,227.16	430,030	487,158	70,837	10.32	6,864
1976	561,416.39	553,869	627,448	102,393	10.85	9,437
1977	769,973.97	747,161	846,418	154,548	11.41	13,545
1978	898,268.55	856,871	970,703	197,046	11.98	16,448
1979	953,382.38	893,196	1,011,853	227,544	12.57	18,102
1980	1,311,786.71	1,205,476	1,365,618	339,705	13.19	25,755
1981	1,208,018.91	1,088,131	1,232,685	337,740	13.82	24,438
1982	1,361,008.70	1,200,779	1,360,297	409,014	14.46	28,286
1983	737,875.96	636,723	721,309	237,930	15.13	15,726
1984	1,031,313.40	869,677	985,210	355,497	15.81	22,486
1985	997,375.41	820,883	929,934	366,654	16.51	22,208
1986	1,335,534.23	1,071,805	1,214,190	522,004	17.22	30,314
1987	596,018.26	465,925	527,821	247,003	17.94	13,768
1988	579,561.73	440,674	499,216	254,214	18.68	13,609
1989	734,678.25	542,486	614,553	340,529	19.44	17,517
1990	503,555.29	360,769	408,696	245,926	20.20	12,175
1991	1,191,730.17	826,958	936,816	612,433	20.98	29,191
1992	1,079,436.77	724,395	820,628	582,640	21.77	26,763
1993	1,840,224.82	1,192,414	1,350,821	1,041,471	22.57	46,144
1994	1,658,696.97	1,035,976	1,173,601	982,705	23.38	42,032
1995	1,290,586.82	775,126	878,098	799,665	24.21	33,030
1996	1,828,112.19	1,054,141	1,194,179	1,182,367	25.04	47,219
1997	2,164,650.35	1,195,041	1,353,797	1,460,248	25.89	56,402
1998	1,462,871.37	771,685	874,200	1,027,533	26.74	38,427
1999	770,399.14	387,027	438,442	563,077	27.61	20,394
2000	575,321.47	274,404	310,857	437,061	28.49	15,341
2001	1,388,750.70	627,061	710,363	1,095,013	29.37	37,283
2002	936,570.01	398,538	451,482	766,059	30.27	25,308
2003	1,023,339.38	408,854	463,169	867,172	31.17	27,821
2004	1,531,823.59	571,742	647,696	1,343,675	32.08	41,885
2005	1,740,633.42	603,427	683,590	1,579,233	33.00	47,856
2006	1,815,006.71	580,439	657,548	1,701,961	33.93	50,161
2007	3,146,919.60	921,824	1,044,284	3,046,711	34.86	87,398
2008	2,405,946.87	638,745	723,600	2,404,131	35.81	67,136

PACIFICORP
WYOMING PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -30						
2009	1,583,743.73	377,452	427,595	1,631,272	36.75	44,388
2010	2,137,930.58	450,248	510,061	2,269,249	37.71	60,176
2011	2,535,491.47	463,668	525,264	2,770,875	38.67	71,654
2012	2,770,286.38	429,752	486,843	3,114,529	39.63	78,590
2013	2,570,801.33	326,785	370,197	2,971,845	40.60	73,198
2014	3,027,273.60	299,960	339,808	3,595,648	41.57	86,496
2015	1,735,248.48	122,807	139,122	2,116,701	42.55	49,746
2016	1,863,546.54	79,147	89,661	2,332,950	43.53	53,594
2017	1,363,882.56	19,308	21,873	1,751,174	44.51	39,343
	62,290,344.27	28,623,045	32,424,154	48,553,294		1,598,267
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.4	2.57

PACIFICORP
WYOMING PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. -30						
1921	405.19	527	527			
1923	136.96	178	178			
1925	510.92	664	664			
1926	901.12	1,171	1,171			
1928	2,623.45	3,410	3,410			
1929	832.28	1,082	1,082			
1930	1,601.17	2,082	2,082			
1931	802.70	1,044	1,044			
1933	646.51	840	840			
1934	934.08	1,214	1,214			
1935	511.44	665	665			
1936	1,126.69	1,465	1,465			
1937	1,964.63	2,554	2,554			
1938	920.91	1,188	1,197			
1939	1,360.75	1,741	1,769			
1940	1,802.66	2,287	2,343			
1941	443.02	557	576			
1943	161.09	199	209			
1944	2,196.90	2,692	2,856			
1945	1,249.96	1,520	1,625			
1946	2,362.63	2,854	3,071			
1947	2,313.64	2,777	3,008			
1951	1,062.86	1,244	1,382			
1952	6,838.75	7,952	8,890			
1953	8,370.10	9,665	10,881			
1954	26,844.22	30,771	34,860	37	4.73	8
1955	2,188.15	2,490	2,821	24	4.99	5
1956	727.19	821	930	15	5.26	3
1957	747.26	837	948	23	5.54	4
1958	823.67	915	1,037	34	5.82	6
1959	11,741.61	12,936	14,655	609	6.10	100
1960	19,377.14	21,160	23,972	1,218	6.40	190
1961	8,100.74	8,770	9,935	596	6.69	89
1962	31,718.48	34,018	38,538	2,696	7.00	385
1963	14,095.69	14,976	16,966	1,358	7.31	186
1964	28,329.57	29,813	33,774	3,054	7.62	401
1965	29,042.41	30,251	34,271	3,484	7.95	438
1966	24,642.81	25,404	28,780	3,256	8.28	393
1967	78,487.20	80,045	90,681	11,352	8.62	1,317
1968	125,940.15	127,007	143,883	19,839	8.97	2,212
1969	103,557.31	103,223	116,939	17,686	9.33	1,896

PACIFICORP
WYOMING PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. -30						
1970	116,334.91	114,561	129,784	21,451	9.70	2,211
1971	159,989.37	155,574	176,246	31,740	10.08	3,149
1972	267,326.46	256,560	290,651	56,873	10.47	5,432
1973	387,631.45	366,854	415,601	88,320	10.88	8,118
1974	513,850.10	479,294	542,981	125,024	11.30	11,064
1975	433,853.07	398,613	451,580	112,429	11.73	9,585
1976	531,004.51	480,280	544,098	146,208	12.17	12,014
1977	746,461.96	663,997	752,227	218,174	12.63	17,274
1978	1,324,936.78	1,158,326	1,312,242	410,176	13.10	31,311
1979	1,717,453.64	1,474,692	1,670,646	562,044	13.58	41,388
1980	1,925,651.26	1,622,794	1,838,427	664,920	14.07	47,258
1981	2,473,488.15	2,043,472	2,315,004	900,531	14.58	61,765
1982	2,283,839.08	1,848,197	2,093,781	875,210	15.10	57,961
1983	1,794,646.09	1,420,821	1,609,616	723,424	15.64	46,255
1984	2,921,276.64	2,260,557	2,560,934	1,236,726	16.19	76,388
1985	2,592,741.72	1,959,140	2,219,466	1,151,098	16.75	68,722
1986	2,031,303.69	1,497,274	1,696,228	944,467	17.32	54,530
1987	1,713,253.79	1,230,545	1,394,057	833,173	17.90	46,546
1988	1,820,065.71	1,271,771	1,440,761	925,324	18.50	50,018
1989	1,647,271.44	1,118,374	1,266,981	874,472	19.11	45,760
1990	849,992.36	560,230	634,672	470,318	19.72	23,850
1991	1,536,152.28	981,025	1,111,381	885,617	20.35	43,519
1992	1,744,805.59	1,077,985	1,221,225	1,047,022	20.99	49,882
1993	1,707,507.40	1,018,315	1,153,626	1,066,134	21.65	49,244
1994	2,663,041.82	1,531,049	1,734,491	1,727,463	22.31	77,430
1995	2,396,982.97	1,325,891	1,502,072	1,614,006	22.98	70,235
1996	1,725,331.06	916,237	1,037,984	1,204,946	23.66	50,928
1997	1,306,384.99	664,460	752,752	945,548	24.35	38,832
1998	1,102,812.37	536,187	607,434	826,222	25.04	32,996
1999	1,755,180.03	812,868	920,880	1,360,854	25.75	52,849
2000	2,546,780.81	1,120,711	1,269,628	2,041,187	26.46	77,142
2001	2,276,050.07	948,316	1,074,326	1,884,539	27.18	69,336
2002	2,014,927.97	791,716	896,917	1,722,489	27.91	61,716
2003	2,253,801.94	831,371	941,842	1,988,101	28.65	69,393
2004	2,896,897.69	998,923	1,131,657	2,634,310	29.39	89,633
2005	3,585,104.29	1,148,847	1,301,503	3,359,133	30.14	111,451
2006	2,893,244.54	856,617	970,442	2,790,776	30.89	90,346
2007	5,678,084.33	1,540,890	1,745,640	5,635,870	31.65	178,069
2008	5,852,088.23	1,441,662	1,633,227	5,974,488	32.42	184,284
2009	5,348,758.02	1,183,814	1,341,116	5,612,269	33.19	169,095
2010	4,828,118.90	946,191	1,071,919	5,204,636	33.97	153,213

PACIFICORP
WYOMING PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. -30						
2011	6,825,776.86	1,162,430	1,316,891	7,556,619	34.76	217,394
2012	5,732,005.39	828,991	939,145	6,512,462	35.55	183,192
2013	4,846,370.35	576,476	653,077	5,647,204	36.34	155,399
2014	5,702,153.13	528,162	598,343	6,814,456	37.15	183,431
2015	5,168,534.39	344,354	390,111	6,328,984	37.95	166,772
2016	4,661,493.71	186,343	211,104	5,848,838	38.77	150,860
2017	4,359,731.51	58,093	65,812	5,601,839	39.59	141,496
	122,208,936.83	47,314,859	53,598,221	105,273,397		3,646,369
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.9	2.98

PACIFICORP
WYOMING PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -35						
1945	6.95	7	8	1	14.08	
1946	19.28	20	23	3	14.45	
1947	59.70	61	69	12	14.83	1
1948	93.64	94	106	20	15.21	1
1949	121.03	121	137	26	15.61	2
1950	196.41	194	220	45	16.01	3
1951	278.08	273	309	66	16.42	4
1952	334.39	325	368	83	16.84	5
1953	595.38	573	649	155	17.26	9
1954	73,617.73	70,066	79,371	20,013	17.70	1,131
1955	25,482.61	24,001	27,188	7,214	18.14	398
1956	45,207.16	42,121	47,715	13,315	18.59	716
1957	44,621.98	41,114	46,574	13,666	19.05	717
1958	64,488.31	58,736	66,536	20,523	19.52	1,051
1959	72,565.02	65,309	73,982	23,981	20.00	1,199
1960	79,949.86	71,073	80,511	27,421	20.49	1,338
1961	77,174.68	67,738	76,734	27,452	20.99	1,308
1962	86,255.85	74,738	84,663	31,782	21.49	1,479
1963	110,219.57	94,237	106,752	42,044	22.00	1,911
1964	113,331.74	95,573	108,265	44,733	22.52	1,986
1965	78,299.06	65,079	73,721	31,983	23.06	1,387
1966	68,840.53	56,396	63,885	29,050	23.59	1,231
1967	73,515.64	59,316	67,193	32,053	24.14	1,328
1968	70,134.01	55,704	63,101	31,580	24.70	1,279
1969	96,210.64	75,203	85,190	44,694	25.26	1,769
1970	82,213.70	63,208	71,602	39,386	25.83	1,525
1971	96,854.86	73,200	82,921	47,833	26.41	1,811
1972	112,549.19	83,568	94,666	57,275	27.00	2,121
1973	120,437.58	87,799	99,459	63,132	27.60	2,287
1974	137,798.12	98,595	111,688	74,339	28.20	2,636
1975	148,365.10	104,118	117,945	82,348	28.81	2,858
1976	167,088.78	114,928	130,190	95,380	29.43	3,241
1977	204,763.60	137,939	156,257	120,174	30.06	3,998
1978	225,677.99	148,829	168,593	136,072	30.69	4,434
1979	269,455.67	173,818	196,901	166,864	31.33	5,326
1980	230,120.26	145,079	164,345	146,317	31.98	4,575
1981	271,837.34	167,405	189,636	177,344	32.63	5,435
1982	296,291.25	178,065	201,712	198,281	33.29	5,956
1983	191,631.08	112,277	127,187	131,515	33.96	3,873
1984	189,695.36	108,282	122,662	133,427	34.63	3,853
1985	249,823.25	138,783	157,213	180,048	35.31	5,099

PACIFICORP
WYOMING PROPERTY

ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -35						
1986	362,581.98	195,794	221,795	267,691	36.00	7,436
1987	120,327.49	63,109	71,490	90,952	36.69	2,479
1988	109,948.77	55,933	63,361	85,070	37.39	2,275
1989	96,223.38	47,436	53,735	76,167	38.09	2,000
1990	125,947.93	60,077	68,055	101,975	38.80	2,628
1991	294,482.89	135,764	153,793	243,759	39.51	6,170
1992	158,797.81	70,637	80,018	134,359	40.23	3,340
1993	263,154.77	112,734	127,705	227,554	40.96	5,556
1994	365,266.71	150,561	170,555	322,555	41.68	7,739
1995	358,723.27	141,893	160,736	323,540	42.42	7,627
1996	578,359.35	219,143	248,245	532,540	43.16	12,339
1997	231,472.29	83,850	94,985	217,503	43.90	4,955
1998	141,378.98	48,828	55,312	135,550	44.65	3,036
1999	609,704.27	200,285	226,883	596,218	45.40	13,133
2000	516,154.01	160,844	182,204	514,604	46.15	11,151
2001	141,335.48	41,627	47,155	143,648	46.91	3,062
2002	494,383.40	137,154	155,368	512,050	47.67	10,742
2003	621,038.33	161,535	182,987	655,415	48.44	13,530
2004	657,124.48	159,530	180,716	706,402	49.21	14,355
2005	1,455,646.90	327,842	371,379	1,593,744	49.99	31,881
2006	727,124.36	151,169	171,244	810,374	50.76	15,965
2007	741,652.05	141,003	159,728	841,502	51.55	16,324
2008	683,925.51	118,025	133,699	789,600	52.33	15,089
2009	609,333.62	94,328	106,855	715,745	53.12	13,474
2010	648,835.17	88,758	100,545	775,382	53.92	14,380
2011	680,069.94	80,792	91,521	826,573	54.72	15,106
2012	664,398.97	66,974	75,868	821,071	55.52	14,789
2013	564,435.75	46,611	52,801	709,187	56.33	12,590
2014	645,175.16	41,520	47,034	823,952	57.14	14,420
2015	648,734.80	29,926	33,900	841,892	57.95	14,528
2016	595,136.74	16,470	18,657	784,778	58.77	13,353
2017	760,753.79	7,015	7,947	1,019,071	59.59	17,101
	19,847,850.73	6,411,132	7,262,523	19,532,075		421,834

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.3 2.13

PACIFICORP
WYOMING PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. -55						
1946	0.21					
1947	0.48	1	1			
1948	4.37	7	7			
1949	3.72	6	6			
1950	6.10	9	9			
1951	11.04	16	17			
1952	19.17	28	30			
1953	33.53	49	52			
1954	55.37	81	86			
1955	48.62	71	75			
1956	112.33	162	174			
1957	151.49	217	235			
1958	152.43	218	236			
1959	95.28	135	148			
1960	372.79	525	578			
1961	271.95	381	422			
1962	675.85	939	1,048			
1963	80.89	112	125			
1964	493.57	675	765			
1965	698.76	948	1,074	9	6.25	1
1966	1,774.95	2,385	2,702	49	6.65	7
1967	8,101.48	10,777	12,208	349	7.09	49
1968	5,742.62	7,557	8,561	340	7.55	45
1969	8,009.11	10,415	11,798	616	8.05	77
1970	8,967.10	11,514	13,043	856	8.58	100
1971	15,497.13	19,630	22,237	1,784	9.14	195
1972	27,660.44	34,522	39,107	3,767	9.74	387
1973	46,737.75	57,433	65,060	7,384	10.36	713
1974	106,758.98	129,072	146,213	19,263	11.00	1,751
1975	140,067.11	166,432	188,535	28,569	11.67	2,448
1976	222,184.54	259,323	293,762	50,624	12.35	4,099
1977	303,027.18	347,196	393,305	76,387	13.04	5,858
1978	374,376.33	420,821	476,708	103,575	13.74	7,538
1979	507,515.69	559,150	633,408	153,241	14.46	10,598
1980	476,929.06	514,511	582,840	156,400	15.20	10,289
1981	491,619.33	518,929	587,845	174,165	15.95	10,919
1982	544,734.86	562,161	636,819	207,520	16.71	12,419
1983	445,830.50	449,312	508,983	182,054	17.49	10,409
1984	322,070.21	316,598	358,644	140,565	18.29	7,685
1985	289,166.59	276,993	313,779	134,429	19.10	7,038
1986	385,301.36	359,286	407,001	190,216	19.92	9,549

PACIFICORP
WYOMING PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. -55						
1987	168,798.01	153,005	173,325	88,312	20.76	4,254
1988	166,392.64	146,440	165,888	92,021	21.61	4,258
1989	127,346.89	108,642	123,070	74,318	22.48	3,306
1990	117,277.55	96,852	109,714	72,066	23.36	3,085
1991	284,148.50	226,822	256,945	183,485	24.25	7,566
1992	152,962.44	117,835	133,484	103,608	25.15	4,120
1993	342,676.80	254,314	288,088	243,061	26.06	9,327
1994	660,643.47	471,448	534,058	489,939	26.98	18,159
1995	626,028.38	428,698	485,631	484,713	27.91	17,367
1996	1,124,813.03	737,484	835,425	908,035	28.85	31,474
1997	673,918.58	422,217	478,289	566,285	29.79	19,009
1998	489,454.61	292,082	330,872	427,783	30.75	13,912
1999	921,672.75	522,579	591,980	836,613	31.71	26,383
2000	700,380.69	376,266	426,236	659,354	32.67	20,182
2001	784,450.02	397,842	450,677	765,221	33.64	22,747
2002	960,776.99	458,079	518,914	970,290	34.62	28,027
2003	1,551,864.73	692,752	784,753	1,620,637	35.60	45,524
2004	1,926,530.58	801,475	907,915	2,078,207	36.58	56,813
2005	2,171,949.48	837,591	948,827	2,417,695	37.56	64,369
2006	2,078,709.12	737,838	835,826	2,386,173	38.55	61,898
2007	3,298,060.11	1,069,429	1,211,454	3,900,539	39.54	98,648
2008	2,931,291.59	860,539	974,823	3,568,679	40.53	88,050
2009	2,192,833.47	576,452	653,007	2,745,885	41.52	66,134
2010	1,964,306.78	455,483	515,973	2,528,703	42.52	59,471
2011	2,116,139.48	425,746	482,287	2,797,729	43.51	64,301
2012	2,304,246.86	392,160	444,241	3,127,342	44.51	70,262
2013	1,901,721.25	264,701	299,854	2,647,814	45.51	58,181
2014	1,999,765.73	216,975	245,790	2,853,847	46.50	61,373
2015	1,755,517.17	136,053	154,122	2,566,930	47.50	54,041
2016	1,836,820.95	85,412	96,755	2,750,317	48.50	56,708
2017	1,514,569.54	23,476	26,594	2,320,989	49.50	46,889
	44,581,428.46	17,825,284	20,192,463	48,908,751		1,288,012

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.0 2.89

PACIFICORP
WYOMING PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. -3						
1972	741.04	763	763			
1973	2,448.03	2,521	2,521			
1974	2,911.11	2,998	2,998			
1975	3,516.92	3,622	3,622			
1976	5,359.71	5,521	5,521			
1977	5,289.78	5,448	5,448			
1978	5,202.77	5,359	5,359			
1979	6,803.51	7,008	7,008			
1980	6,339.90	6,442	6,530			
1981	4,857.12	4,900	5,003			
1982	40,408.51	40,476	41,621			
1983	70,234.85	69,882	72,342			
1984	87,508.70	86,438	90,134			
1985	42,300.18	41,456	43,569			
1986	27,975.38	27,187	28,815			
1987	41,220.63	39,719	42,457			
1988	1,373.78	1,311	1,415			
1989	26,969.84	25,487	27,779			
1990	114,121.76	106,672	117,545			
1991	19,779.45	18,274	20,373			
1992	103,308.01	94,224	106,407			
1993	19,801.93	17,806	20,293	103	2.54	41
1994	4,178.65	3,699	4,216	88	2.81	31
1996	1,939.93	1,656	1,887	111	3.42	32
1997	94,047.20	78,657	89,642	7,227	3.76	1,922
1998	36,520.31	29,811	33,974	3,642	4.15	878
1999	16,287.06	12,942	14,749	2,027	4.57	444
2000	92,319.06	71,174	81,114	13,975	5.03	2,778
2001	23,574.96	17,544	19,994	4,288	5.55	773
2002	23,175.72	16,578	18,893	4,978	6.11	815
2003	51,054.72	34,891	39,764	12,822	6.73	1,905
2004	93,091.65	60,407	68,843	27,041	7.40	3,654
2005	282,240.76	172,390	196,466	94,242	8.14	11,578
2006	329,010.71	187,571	213,767	125,114	8.93	14,011
2007	556,347.55	293,109	334,044	238,994	9.77	24,462
2008	911,488.09	438,435	499,667	439,166	10.66	41,198
2009	3,074,792.86	1,333,322	1,519,533	1,647,504	11.58	142,272
2010	1,487,447.21	571,462	651,272	880,799	12.54	70,239
2011	5,252,981.93	1,753,025	1,997,852	3,412,719	13.52	252,420
2012	379,884.56	107,407	122,407	268,874	14.51	18,530
2013	354,450.26	82,144	93,616	271,468	15.50	17,514

PACIFICORP
WYOMING PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. -3						
2014	452,115.00	81,494	92,876	372,802	16.50	22,594
2015	580,351.20	74,720	85,155	512,607	17.50	29,292
2016	361,931.27	27,959	31,864	340,925	18.50	18,428
2017	417,618.13	10,754	12,256	417,891	19.50	21,430
	15,515,321.70	6,074,665	6,881,374	9,099,407		697,241
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.1	4.49

PACIFICORP
WYOMING PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-O1						
NET SALVAGE PERCENT.. -60						
1962	2,690.65	3,982	4,305			
1963	8,272.76	12,023	13,236			
1964	9,160.61	13,069	14,657			
1965	8,583.55	12,017	13,625	109	3.75	29
1966	11,353.92	15,593	17,679	487	4.25	115
1967	11,884.87	16,005	18,146	870	4.75	183
1968	13,126.89	17,327	19,645	1,358	5.25	259
1969	14,625.72	18,916	21,447	1,954	5.75	340
1970	20,715.89	26,240	29,751	3,394	6.25	543
1971	22,505.35	27,907	31,640	4,369	6.75	647
1972	22,381.74	27,156	30,789	5,022	7.25	693
1973	23,329.12	27,684	31,388	5,939	7.75	766
1974	23,004.45	26,685	30,255	6,552	8.25	794
1975	30,859.87	34,974	39,653	9,723	8.75	1,111
1976	35,288.65	39,053	44,278	12,184	9.25	1,317
1977	34,313.52	37,059	42,017	12,885	9.75	1,322
1978	34,737.69	36,590	41,485	14,095	10.25	1,375
1979	28,136.26	28,887	32,752	12,266	10.75	1,141
1980	24,074.68	24,075	27,296	11,223	11.25	998
1981	42,464.13	41,332	46,861	21,082	11.75	1,794
1982	53,327.79	50,484	57,238	28,086	12.25	2,293
1983	25,710.33	23,654	26,818	14,319	12.75	1,123
1984	14,737.90	13,166	14,927	8,654	13.25	653
1985	10,906.81	9,453	10,718	6,733	13.75	490
1986	24,578.51	20,646	23,408	15,918	14.25	1,117
1987	11,247.88	9,148	10,372	7,625	14.75	517
1988	11,281.49	8,875	10,062	7,988	15.25	524
1989	10,046.42	7,635	8,656	7,418	15.75	471
1990	37,867.87	27,770	31,485	29,104	16.25	1,791
1991	8,906.69	6,294	7,136	7,115	16.75	425
1992	20,141.30	13,696	15,528	16,698	17.25	968
1993	22,349.06	14,601	16,555	19,203	17.75	1,082
1994	13,359.98	8,372	9,492	11,884	18.25	651
1995	8,307.35	4,984	5,651	7,641	18.75	408
1996	9,482.57	5,437	6,164	9,008	19.25	468
1997	6,863.36	3,752	4,254	6,727	19.75	341
1998	7,272.68	3,782	4,288	7,348	20.25	363
1999	4,671.82	2,305	2,613	4,862	20.75	234
2000	9,703.73	4,528	5,134	10,392	21.25	489
2001	4,318.90	1,900	2,154	4,756	21.75	219
2002	11,259.54	4,654	5,277	12,738	22.25	572

PACIFICORP
WYOMING PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-O1						
NET SALVAGE PERCENT.. -60						
2003	15,895.76	6,146	6,968	18,465	22.75	812
2004	7,373.23	2,654	3,009	8,788	23.25	378
2005	17,125.01	5,708	6,472	20,928	23.75	881
2006	5,763.41	1,767	2,003	7,218	24.25	298
2007	13,434.83	3,762	4,265	17,231	24.75	696
2008	24,794.68	6,281	7,122	32,549	25.25	1,289
2009	17,951.51	4,069	4,614	24,108	25.75	936
2010	16,362.62	3,273	3,711	22,469	26.25	856
2011	17,324.75	3,003	3,405	24,315	26.75	909
2012	20,702.15	3,036	3,442	29,681	27.25	1,089
2013	15,188.08	1,823	2,067	22,234	27.75	801
2014	21,735.11	2,028	2,299	32,477	28.25	1,150
2015	18,703.99	1,247	1,414	28,512	28.75	992
2016	9,126.09	365	414	14,188	29.25	485
2017	1,707.75	23	26	2,706	29.75	91
	971,041.27	776,895	880,066	673,600		40,289

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.7 4.15

PACIFICORP
WYOMING PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -45						
1954	102,042.13	102,064	115,618	32,343	15.51	2,085
1956	3,799.35	3,706	4,198	1,311	16.36	80
1957	709.51	683	774	255	16.80	15
1958	1,185.18	1,126	1,276	443	17.23	26
1959	4,113.43	3,857	4,369	1,595	17.67	90
1960	2,943.20	2,721	3,082	1,186	18.12	65
1961	11,298.69	10,298	11,666	4,717	18.57	254
1962	31,487.63	28,289	32,046	13,611	19.02	716
1963	38,543.39	34,114	38,644	17,244	19.48	885
1964	52,687.03	45,929	52,028	24,368	19.94	1,222
1965	42,351.87	36,355	41,183	20,227	20.40	992
1966	88,423.17	74,697	84,617	43,597	20.87	2,089
1967	31,396.35	26,086	29,550	15,975	21.35	748
1968	36,982.38	30,212	34,224	19,400	21.83	889
1969	33,640.83	27,014	30,601	18,178	22.31	815
1970	17,489.35	13,796	15,628	9,732	22.80	427
1971	18,483.05	14,317	16,218	10,582	23.29	454
1972	17,295.36	13,146	14,892	10,186	23.79	428
1973	43,505.91	32,425	36,731	26,353	24.30	1,084
1974	32,644.79	23,857	27,025	20,310	24.80	819
1975	46,838.07	33,523	37,975	29,940	25.32	1,182
1976	129,256.95	90,600	102,632	84,791	25.83	3,283
1977	179,688.81	123,240	139,606	120,943	26.35	4,590
1978	130,198.52	87,296	98,889	89,899	26.88	3,344
1979	85,115.27	55,760	63,165	60,252	27.41	2,198
1980	153,133.36	97,966	110,976	111,067	27.94	3,975
1981	263,324.93	164,336	186,160	195,661	28.48	6,870
1982	496,891.24	302,319	342,466	378,026	29.02	13,026
1983	318,002.60	188,407	213,427	247,677	29.57	8,376
1984	284,301.95	163,906	185,673	226,565	30.12	7,522
1985	472,996.47	265,010	300,203	385,642	30.68	12,570
1986	310,420.10	168,881	191,308	258,801	31.24	8,284
1987	151,391.75	79,905	90,516	129,002	31.80	4,057
1988	160,250.99	81,978	92,865	139,499	32.36	4,311
1989	104,954.82	51,956	58,856	93,328	32.93	2,834
1990	156,560.73	74,869	84,811	142,202	33.51	4,244
1991	185,057.31	85,437	96,783	171,550	34.08	5,034
1992	226,758.07	100,876	114,272	214,527	34.66	6,189
1993	350,467.95	150,014	169,936	338,243	35.24	9,598
1994	379,639.38	156,115	176,847	373,630	35.82	10,431
1995	172,791.34	68,099	77,142	173,405	36.41	4,763

PACIFICORP
WYOMING PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -45						
1996	94,784.91	35,734	40,479	96,959	37.00	2,621
1997	242,892.37	87,415	99,024	253,170	37.59	6,735
1998	175,466.67	60,146	68,133	186,294	38.18	4,879
1999	241,225.60	78,560	88,993	260,784	38.77	6,726
2000	98,411.43	30,366	34,399	108,298	39.36	2,751
2001	197,961.39	57,638	65,292	221,752	39.96	5,549
2002	159,642.79	43,704	49,508	181,974	40.56	4,487
2003	208,515.17	53,455	60,554	241,793	41.16	5,874
2004	250,696.81	59,907	67,862	295,648	41.76	7,080
2005	284,214.03	62,970	71,332	340,778	42.36	8,045
2006	164,644.98	33,614	38,078	200,657	42.96	4,671
2007	477,557.67	89,189	101,033	591,426	43.56	13,577
2008	468,780.79	79,257	89,782	589,950	44.17	13,356
2009	644,078.76	97,501	110,449	823,465	44.78	18,389
2010	281,420.97	37,705	42,712	365,348	45.38	8,051
2011	191,527.66	22,273	25,231	252,484	45.99	5,490
2012	200,522.79	19,713	22,331	268,427	46.61	5,759
2013	318,535.81	25,680	29,090	432,787	47.22	9,165
2014	212,607.53	13,379	15,156	293,125	47.83	6,128
2015	152,208.58	6,842	7,751	212,951	48.45	4,395
2016	180,320.08	4,863	5,509	255,955	49.07	5,216
2017	84,888.70	763	864	122,225	49.69	2,460
	10,699,968.70	4,115,859	4,662,440	10,852,515		292,268

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.1 2.73

PACIFICORP
WYOMING PROPERTY

ACCOUNT 389.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1992	1,052.00	478	430	622	30.00	21
1993	416.99	182	164	253	30.93	8
2006	21,908.15	4,565	4,103	17,805	43.54	409
2007	50,937.61	9,696	8,715	42,223	44.53	948
	74,314.75	14,921	13,412	60,903		1,386

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.9 1.87

PACIFICORP
WYOMING PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -20						
1959	3,263.83	3,117	2,802	1,115	10.21	109
1960	1,147.98	1,086	976	402	10.59	38
1963	35,069.43	32,143	28,892	13,191	11.81	1,117
1965	5,127.16	4,592	4,128	2,025	12.68	160
1966	1,529.00	1,353	1,216	619	13.13	47
1968	66.74	58	52	28	14.07	2
1969	30,974.59	26,346	23,681	13,489	14.56	926
1970	5,230.34	4,386	3,942	2,334	15.06	155
1974	2,561.99	2,019	1,815	1,259	17.17	73
1975	9,089.28	7,039	6,327	4,580	17.73	258
1977	2,918.00	2,179	1,959	1,543	18.88	82
1979	52,455.92	37,668	33,858	29,089	20.08	1,449
1980	17,689.00	12,439	11,181	10,046	20.70	485
1981	239,320.86	164,729	148,068	139,117	21.32	6,525
1982	605,305.53	407,346	366,146	360,221	21.96	16,404
1983	14,875.70	9,782	8,793	9,058	22.60	401
1984	653,745.27	419,548	377,114	407,380	23.26	17,514
1985	177,105.52	110,811	99,603	112,924	23.93	4,719
1986	259,184.55	157,999	142,019	169,002	24.60	6,870
1987	51,032.68	30,264	27,203	34,036	25.29	1,346
1988	121,259.11	69,903	62,833	82,678	25.98	3,182
1989	136,585.72	76,412	68,684	95,219	26.69	3,568
1990	1,037,762.46	562,882	505,951	739,364	27.40	26,984
1991	313,408.82	164,502	147,864	228,227	28.13	8,113
1992	160,894.56	81,631	73,375	119,698	28.86	4,148
1993	206,740.36	101,220	90,983	157,105	29.60	5,308
1994	219,216.22	103,382	92,926	170,133	30.35	5,606
1995	252,522.20	114,544	102,959	200,068	31.10	6,433
1996	141,736.38	61,672	55,434	114,650	31.87	3,597
1997	202,339.09	84,303	75,776	167,031	32.64	5,117
1998	101,801.45	40,509	36,412	85,750	33.42	2,566
1999	82,097.88	31,112	27,965	70,552	34.21	2,062
2000	119,772.44	43,089	38,731	104,996	35.01	2,999
2002	18,941.27	6,082	5,467	17,263	36.62	471
2003	131,468.13	39,630	35,622	122,140	37.44	3,262
2004	157,193.52	44,291	39,811	148,821	38.26	3,890
2005	119,861.45	31,385	28,211	115,623	39.09	2,958
2006	659,221.94	159,321	143,207	647,859	39.93	16,225
2007	39,248.37	8,694	7,815	39,283	40.77	964
2008	102,272.49	20,544	18,466	104,261	41.63	2,504
2009	113,349.35	20,457	18,388	117,631	42.48	2,769

PACIFICORP
WYOMING PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -20						
2010	26,046.31	4,157	3,737	27,519	43.35	635
2011	2,424,971.92	336,392	302,369	2,607,597	44.22	58,969
2012	416,223.17	49,048	44,087	455,381	45.09	10,099
2013	581,899.58	56,281	50,589	647,690	45.97	14,089
2014	288,365.55	21,731	19,533	326,506	46.86	6,968
2015	365,642.25	19,745	17,748	421,023	47.75	8,817
2016	442,312.01	14,331	12,881	517,893	48.65	10,645
2017	3,394,498.14	36,661	32,953	4,040,445	49.55	81,543
	14,545,345.51	3,838,815	3,450,552	14,003,863		363,171
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.6	2.50

PACIFICORP
WYOMING PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S1.5						
NET SALVAGE PERCENT.. +10						
1983	11,071.98	9,965	9,965			
1986	22,675.12	20,408	20,408			
1990	4,564.82	4,070	3,653	455	0.13	455
1991	52,172.87	45,647	40,973	5,983	0.39	5,983
1992	26,518.04	22,758	20,428	3,438	0.65	3,438
1993	103,476.27	87,075	78,159	14,970	0.91	14,970
1994	118,889.13	98,134	88,086	18,914	1.16	16,305
1995	39,702.14	32,133	28,843	6,889	1.41	4,886
1996	77,166.73	61,165	54,902	14,548	1.67	8,711
1997	84,667.01	65,695	58,968	17,232	1.93	8,928
1999	79,109.84	58,535	52,541	18,658	2.49	7,493
2000	44,767.24	32,261	28,958	11,333	2.79	4,062
2001	112,757.65	78,866	70,790	30,692	3.12	9,837
2002	338,218.41	229,168	205,702	98,695	3.46	28,525
2003	300,424.74	196,414	176,302	94,080	3.83	24,564
2004	344,575.37	216,639	194,456	115,662	4.22	27,408
2005	638,974.92	384,071	344,744	230,333	4.65	49,534
2006	457,525.70	261,184	234,440	177,333	5.12	34,635
2007	30,311.90	16,310	14,640	12,641	5.63	2,245
2008	322,714.17	162,233	145,621	144,822	6.18	23,434
2009	354,283.19	164,210	147,396	171,459	6.79	25,252
2010	34,288.36	14,460	12,979	17,881	7.44	2,403
2011	89,122.40	33,459	30,033	50,177	8.16	6,149
2012	70,339.18	22,925	20,578	42,727	8.93	4,785
2014	152,585.50	33,056	29,671	107,656	10.63	10,128
2015	496,571.37	78,210	70,202	376,712	11.55	32,616
2016	251,027.53	24,045	21,583	204,342	12.51	16,334
2017	851,698.79	27,373	24,570	741,959	13.50	54,960
	5,510,200.37	2,480,469	2,229,591	2,729,589		428,040

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4 7.77

PACIFICORP
WYOMING PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. +5						
1985	34,068.44	27,551	24,764	7,601	2.38	3,194
1987	36,936.00	28,970	26,040	9,049	2.79	3,243
1989	15,777.00	11,981	10,769	4,219	3.21	1,314
1990	17,895.30	13,356	12,005	4,996	3.43	1,457
1991	38,447.36	28,170	25,321	11,204	3.66	3,061
1992	62,733.59	45,108	40,546	19,051	3.89	4,897
1993	196,215.72	138,290	124,303	62,102	4.13	15,037
1994	22,513.96	15,547	13,975	7,413	4.37	1,696
1995	55,397.03	37,431	33,645	18,982	4.62	4,109
1996	26,781.07	17,698	15,908	9,534	4.87	1,958
1997	126,922.14	81,917	73,632	46,944	5.13	9,151
1999	45,851.46	28,259	25,401	18,158	5.62	3,231
2000	167,251.65	100,596	90,422	68,467	5.87	11,664
2001	140,352.36	82,417	74,081	59,254	6.11	9,698
2002	341,737.31	195,803	175,999	148,651	6.35	23,410
2003	31,481.46	17,589	15,810	14,097	6.59	2,139
2004	396,575.32	215,454	193,663	183,084	6.85	26,728
2005	925,431.75	486,835	437,596	441,564	7.14	61,844
2006	723,569.95	366,895	329,787	357,604	7.46	47,936
2007	70,096.37	33,962	30,527	36,065	7.84	4,600
2008	376,971.95	172,572	155,118	203,005	8.29	24,488
2009	1,133,339.26	483,835	434,899	641,773	8.81	72,846
2010	79,573.87	31,041	27,901	47,694	9.43	5,058
2011	179,927.02	62,603	56,271	114,660	10.14	11,308
2012	123,402.54	37,221	33,456	83,776	10.92	7,672
2013	313,172.17	78,841	70,867	226,647	11.76	19,273
2014	37,842.73	7,550	6,786	29,165	12.64	2,307
2015	326,538.79	47,307	42,523	267,689	13.56	19,741
2016	422,765.88	37,400	33,618	368,010	14.51	25,363
2017	1,744,080.74	51,777	46,540	1,610,337	15.50	103,893
	8,213,650.19	2,983,976	2,682,173	5,120,795		532,316

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.6 6.48

PACIFICORP
WYOMING PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2.5						
NET SALVAGE PERCENT.. +5						
1958	5,961.45	5,349	4,808	855	1.94	441
1960	4,862.20	4,314	3,878	741	2.31	321
1962	4,550.72	3,991	3,587	736	2.69	274
1963	5,646.36	4,923	4,425	939	2.88	326
1964	4,517.03	3,915	3,519	772	3.07	251
1966	6,340.45	5,428	4,879	1,144	3.46	331
1967	6,039.99	5,138	4,618	1,120	3.66	306
1970	2,662.25	2,219	1,995	534	4.29	124
1971	3,316.54	2,744	2,466	685	4.52	152
1972	2,977.00	2,444	2,197	631	4.75	133
1974	6,489.56	5,242	4,712	1,453	5.24	277
1976	4,495.41	3,565	3,204	1,067	5.78	185
1977	3,866.76	3,037	2,730	943	6.06	156
1978	5,196.00	4,039	3,630	1,306	6.36	205
1979	150.00	115	103	40	6.67	6
1980	18,300.00	13,908	12,501	4,884	7.00	698
1981	4,531.83	3,402	3,058	1,247	7.34	170
1982	18,102.01	13,409	12,053	5,144	7.71	667
1983	12,803.33	9,352	8,406	3,757	8.09	464
1984	28,318.22	20,384	18,322	8,580	8.48	1,012
1985	12,708.23	9,003	8,092	3,981	8.90	447
1986	5,426.94	3,780	3,398	1,758	9.34	188
1987	4,043.72	2,765	2,485	1,357	9.81	138
1988	12,302.85	8,248	7,414	4,274	10.30	415
1989	23,672.63	15,543	13,971	8,518	10.81	788
1990	48,668.07	31,241	28,081	18,154	11.35	1,599
1991	56,821.42	35,596	31,996	21,984	11.92	1,844
1992	165,208.92	100,850	90,650	66,298	12.51	5,300
1993	118,400.20	70,284	63,175	49,305	13.13	3,755
1994	170,614.53	98,270	88,331	73,753	13.78	5,352
1995	491,155.60	273,828	246,133	220,465	14.46	15,247
1996	40,323.93	21,704	19,509	18,799	15.17	1,239
1997	97,478.33	50,509	45,401	47,203	15.91	2,967
1998	99,288.55	49,398	44,402	49,922	16.67	2,995
1999	16,058.31	7,645	6,872	8,383	17.46	480
2000	14,430.76	6,549	5,887	7,822	18.28	428
2001	1,368.43	590	530	770	19.12	40
2002	41,308.02	16,830	15,128	24,115	19.99	1,206
2003	40,023.36	15,339	13,788	24,234	20.88	1,161
2004	44,989.70	16,143	14,510	28,230	21.78	1,296
2005	58,967.09	19,670	17,681	38,338	22.71	1,688

PACIFICORP
WYOMING PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2.5						
NET SALVAGE PERCENT.. +5						
2006	259,811.00	80,041	71,945	174,875	23.65	7,394
2007	365,391.78	103,144	92,712	254,410	24.60	10,342
2008	295,112.11	75,536	67,896	212,461	25.57	8,309
2009	21,585.44	4,957	4,456	16,050	26.54	605
2010	25,997.81	5,271	4,738	19,960	27.53	725
2011	236,534.78	41,668	37,454	187,254	28.51	6,568
2012	25,163.39	3,750	3,371	20,534	29.51	696
2013	99,913.50	12,204	10,969	83,949	30.50	2,752
2014	18,823.47	1,788	1,607	16,275	31.50	517
2015	553,851.20	37,584	33,783	492,376	32.50	15,150
2016	1,843.54	75	67	1,684	33.50	50
2017	116,513.29	1,582	1,422	109,266	34.50	3,167
	3,732,928.01	1,338,303	1,202,945	2,343,337		111,347

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.0 2.98

PACIFICORP
WYOMING PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-S3						
NET SALVAGE PERCENT.. +10						
2000	75,164.85	67,648	67,648			
2002	168,349.02	146,296	130,968	20,546	0.31	20,546
2005	195,171.13	159,845	143,097	32,557	0.81	32,557
2006	110,219.25	87,845	78,641	20,556	1.03	19,957
2007	106,243.23	82,020	73,426	22,193	1.28	17,338
2009	128,894.42	90,484	81,003	35,002	1.98	17,678
2011	1,203,646.94	717,371	642,208	441,074	3.04	145,090
2012	403,183.82	211,268	189,132	173,733	3.76	46,206
2014	138,577.10	48,225	43,172	81,547	5.52	14,773
2015	1,134,734.95	283,686	253,963	767,298	6.50	118,046
2017	1,104,115.72	55,210	49,425	944,279	8.50	111,092
	4,768,300.43	1,949,898	1,752,683	2,538,787		543,283

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.7 11.39

PACIFICORP
WYOMING PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L0						
NET SALVAGE PERCENT.. +20						
1962	5,033.75	3,694	3,320	707	1.24	570
1980	25,928.43	15,599	14,021	6,722	3.72	1,807
1981	94,599.79	56,104	50,430	25,250	3.88	6,508
1984	350,658.68	198,425	178,356	102,171	4.39	23,274
1985	76,552.82	42,584	38,277	22,965	4.57	5,025
1986	11,219.02	6,127	5,507	3,468	4.76	729
1987	80,044.29	42,947	38,603	25,432	4.94	5,148
1988	3,663.98	1,927	1,732	1,199	5.14	233
1989	12,370.00	6,380	5,735	4,161	5.33	781
1990	96,296.14	48,585	43,671	33,366	5.54	6,023
1991	67,136.37	33,156	29,803	23,906	5.74	4,165
1992	830,203.54	400,271	359,787	304,376	5.96	51,070
1993	127,400.17	59,929	53,868	48,052	6.18	7,775
1994	555,310.30	254,701	228,940	215,308	6.40	33,642
1995	181,175.46	80,780	72,610	72,330	6.64	10,893
1996	457,439.46	198,346	178,285	187,667	6.87	27,317
1997	341,701.42	143,605	129,081	144,280	7.12	20,264
1998	600,474.91	244,355	219,641	260,739	7.37	35,378
1999	175,012.88	68,699	61,751	78,259	7.64	10,243
2000	456,019.08	172,678	155,213	209,602	7.90	26,532
2001	491,418.40	178,747	160,668	232,467	8.18	28,419
2002	1,116,883.90	388,970	349,629	543,878	8.47	64,212
2003	969,937.11	322,795	290,147	485,803	8.76	55,457
2004	1,930,094.07	610,419	548,680	995,395	9.07	109,746
2005	1,304,190.32	390,214	350,747	692,605	9.39	73,760
2006	1,501,016.98	423,491	380,659	820,155	9.71	84,465
2007	1,412,202.04	372,821	335,113	794,649	10.05	79,070
2008	2,193,728.92	538,201	483,767	1,271,216	10.40	122,232
2009	687,891.35	155,557	139,824	410,489	10.76	38,150
2010	502,188.07	103,652	93,169	308,581	11.13	27,725
2011	3,639,900.20	675,565	607,237	2,304,683	11.52	200,059
2012	4,258,456.71	697,263	626,741	2,780,024	11.93	233,028
2013	394,274.37	55,514	49,899	265,520	12.36	21,482
2014	2,562,993.89	296,631	266,630	1,783,765	12.83	139,031
2015	2,054,732.10	180,816	162,528	1,481,258	13.35	110,956
2016	3,402,985.33	196,012	176,187	2,546,201	13.92	182,917
2017	6,297,530.73	137,689	123,763	4,914,262	14.59	336,824
	39,268,664.98	7,803,249	7,014,019	24,400,913		2,184,910

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 5.56

CALIFORNIA PROPERTY

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1946	49,790.98	44,475	48,758	1,033	6.94	149
1947	6,445.77	5,723	6,274	172	7.29	24
1948	38,097.95	33,614	36,851	1,247	7.65	163
1949	17,690.38	15,505	16,998	692	8.03	86
1950	20,957.53	18,243	20,000	958	8.42	114
1951	16,828.54	14,540	15,940	889	8.84	101
1952	14,003.68	12,004	13,160	844	9.28	91
1953	5,096.59	4,332	4,749	348	9.75	36
1954	2,850.66	2,402	2,633	218	10.24	21
1955	5,947.96	4,964	5,442	506	10.75	47
1956	10,113.35	8,355	9,160	953	11.30	84
1957	8,641.50	7,065	7,745	896	11.86	76
1958	15,216.06	12,302	13,487	1,729	12.45	139
1959	7,636.57	6,102	6,690	947	13.06	73
1960	12,900.36	10,183	11,164	1,736	13.69	127
1961	7,477.84	5,828	6,389	1,089	14.34	76
1962	10,556.78	8,121	8,903	1,654	15.00	110
1963	3,882.40	2,946	3,230	652	15.67	42
1964	66,455.16	49,729	54,518	11,937	16.36	730
1965	39,399.91	29,065	31,864	7,536	17.05	442
1966	14,908.88	10,835	11,878	3,031	17.76	171
1967	40,519.25	28,999	31,791	8,728	18.48	472
1968	25,318.37	17,840	19,558	5,760	19.20	300
1969	20,773.63	14,401	15,788	4,986	19.94	250
1970	20,006.32	13,638	14,951	5,055	20.69	244
1971	46,716.32	31,293	34,306	12,410	21.46	578
1972	27,952.17	18,393	20,164	7,788	22.23	350
1973	31,972.82	20,650	22,638	9,335	23.02	406
1974	45,724.65	28,975	31,765	13,960	23.81	586
1975	43,486.05	27,015	29,616	13,870	24.62	563
1976	23,241.33	14,145	15,507	7,734	25.44	304
1977	32,666.04	19,464	21,338	11,328	26.27	431
1978	33,342.86	19,431	21,302	12,041	27.12	444
1979	15,761.52	8,979	9,844	5,918	27.97	212
1980	1,030.19	573	628	402	28.83	14
1981	4,188.75	2,275	2,494	1,695	29.70	57
1982	7,080.58	3,749	4,110	2,971	30.58	97
1983	3,095.22	1,597	1,751	1,344	31.47	43
1986	64,644.99	30,632	33,582	31,063	34.20	908
1987	2,501.54	1,150	1,261	1,241	35.12	35
1988	20,746.03	9,240	10,130	10,616	36.05	294

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1989	3,849.66	1,659	1,819	2,031	36.99	55
1990	10,232.71	4,262	4,672	5,561	37.93	147
1991	2,645.62	1,063	1,165	1,481	38.88	38
1992	2,167.81	839	920	1,248	39.83	31
1993	1,390.71	518	568	823	40.79	20
1994	1,949.06	697	764	1,185	41.75	28
1995	1,563.84	536	588	976	42.72	23
1996	917.73	301	330	588	43.69	13
1997	2,510.06	785	861	1,649	44.66	37
1998	858.70	256	281	578	45.64	13
2008	2,839.89	414	454	2,386	55.52	43
2009	9,426.90	1,230	1,348	8,079	56.52	143
2010	12,016.33	1,385	1,518	10,498	57.51	183
2011	19,918.01	1,989	2,181	17,737	58.51	303
2012	16,882.96	1,426	1,563	15,320	59.51	257
2013	8,300.21	573	628	7,672	60.51	127
2014	38,184.98	2,056	2,254	35,931	61.50	584
2015	66,123.37	2,543	2,788	63,335	62.50	1,013
	1,087,446.03	641,304	703,059	384,387		12,548

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.6 1.15

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -10						
1943	437.89	423	464	18	6.75	3
1949	142.30	133	146	11	8.29	1
1950	1,982.09	1,841	2,018	162	8.57	19
1951	3,891.53	3,591	3,937	344	8.86	39
1952	9,483.75	8,695	9,532	900	9.16	98
1953	4,137.93	3,768	4,131	421	9.47	44
1954	4,509.88	4,077	4,470	491	9.80	50
1955	2,790.35	2,504	2,745	324	10.14	32
1956	2,380.87	2,119	2,323	296	10.49	28
1957	8,196.05	7,236	7,933	1,083	10.86	100
1958	5,482.36	4,798	5,260	771	11.24	69
1959	4,611.47	4,000	4,385	688	11.63	59
1960	1,717.28	1,475	1,617	272	12.04	23
1961	933.48	794	870	157	12.47	13
1962	483.45	407	446	86	12.91	7
1963	6,042.28	5,031	5,515	1,132	13.37	85
1965	11,335.83	9,218	10,106	2,363	14.34	165
1966	6,111.47	4,908	5,381	1,342	14.85	90
1967	659.07	522	572	153	15.37	10
1968	916.80	717	786	222	15.90	14
1972	41,039.71	30,205	33,114	12,030	18.20	661
1974	16,225.19	11,546	12,658	5,190	19.42	267
1975	4,940.42	3,452	3,784	1,650	20.06	82
1976	4,869.54	3,341	3,663	1,693	20.70	82
1977	13,295.14	8,945	9,806	4,819	21.36	226
1978	3,203.10	2,112	2,315	1,208	22.03	55
1979	26,998.77	17,436	19,115	10,584	22.71	466
1980	16,734.30	10,576	11,594	6,814	23.40	291
1981	1,115.79	690	756	471	24.10	20
1983	1,758.66	1,037	1,137	798	25.53	31
1985	16,391.71	9,179	10,063	7,968	27.00	295
1986	37,004.89	20,167	22,109	18,596	27.75	670
1987	51,651.54	27,375	30,011	26,806	28.50	941
1988	115,385.38	59,378	65,096	61,828	29.27	2,112
1989	238,637.07	119,081	130,548	131,953	30.05	4,391
1990	34,949.06	16,894	18,521	19,923	30.83	646
1992	67,941.67	30,683	33,638	41,098	32.42	1,268
1993	39,118.90	17,032	18,672	24,359	33.23	733
1994	426,002.34	178,495	195,684	272,919	34.05	8,015
1995	32,529.06	13,096	14,357	21,425	34.87	614
1996	6,417.90	2,477	2,716	4,344	35.70	122

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -10						
1997	71,606.72	26,437	28,983	49,784	36.54	1,362
1998	303.90	107	117	217	37.38	6
2002	25,333.97	7,180	7,871	19,996	40.83	490
2003	16,745.62	4,451	4,880	13,540	41.71	325
2004	3,428.61	851	933	2,838	42.59	67
2005	11,806.36	2,720	2,982	10,005	43.48	230
2007	3,305.11	643	705	2,931	45.28	65
2008	991,918.57	174,970	191,819	899,291	46.18	19,474
2009	1,428,609.41	226,009	247,773	1,323,697	47.09	28,110
2011	329,440.28	39,993	43,844	318,540	48.93	6,510
2012	3,723.46	384	421	3,675	49.85	74
2013	880,983.58	74,358	81,519	887,563	50.78	17,479
2014	75,215.56	4,949	5,425	77,312	51.71	1,495
2016	33,938.96	964	1,057	36,276	53.58	677
2017	17,387.37	164	180	18,946	54.53	347
	5,166,203.75	1,213,634	1,330,503	4,352,321		99,648

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.7 1.93

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -25						
1930	26,072.07	29,866	32,590			
1936	8,808.00	9,689	10,622	388	6.00	65
1937	4,250.12	4,642	5,089	224	6.31	35
1943	1,622.75	1,692	1,855	173	8.29	21
1944	3,047.30	3,151	3,454	355	8.64	41
1945	13,765.99	14,114	15,473	1,734	8.99	193
1946	1,551.95	1,577	1,729	211	9.35	23
1947	24,474.60	24,652	27,026	3,567	9.71	367
1948	17,414.31	17,379	19,053	2,715	10.08	269
1949	20,448.92	20,219	22,166	3,395	10.45	325
1950	27,796.89	27,227	29,849	4,897	10.82	453
1951	40,203.32	38,987	42,742	7,512	11.21	670
1952	62,155.30	59,685	65,434	12,260	11.59	1,058
1953	62,095.38	59,006	64,689	12,930	11.99	1,078
1954	123,158.25	115,800	126,953	26,995	12.39	2,179
1955	63,304.58	58,889	64,561	14,570	12.79	1,139
1956	125,972.32	115,895	127,058	30,407	13.20	2,304
1957	79,415.76	72,229	79,186	20,084	13.62	1,475
1958	9,872.40	8,875	9,730	2,610	14.04	186
1959	15,236.94	13,534	14,838	4,208	14.47	291
1960	40,637.18	35,659	39,094	11,702	14.90	785
1961	60,042.07	52,026	57,037	18,016	15.34	1,174
1962	22,293.53	19,067	20,903	6,964	15.79	441
1963	36,813.41	31,071	34,064	11,953	16.24	736
1964	50,182.19	41,777	45,801	16,927	16.70	1,014
1965	255,122.94	209,392	229,560	89,344	17.17	5,203
1966	164,195.48	132,834	145,628	59,616	17.64	3,380
1967	68,337.25	54,465	59,711	25,711	18.12	1,419
1968	108,516.16	85,158	93,360	42,285	18.61	2,272
1969	27,756.63	21,442	23,507	11,189	19.10	586
1970	95,533.96	72,606	79,599	39,818	19.60	2,032
1971	15,995.38	11,953	13,104	6,890	20.11	343
1972	27,401.51	20,126	22,064	12,188	20.62	591
1973	6,507.83	4,695	5,147	2,988	21.14	141
1974	209,946.75	148,695	163,017	99,416	21.67	4,588
1975	7,964.19	5,535	6,068	3,887	22.20	175
1976	2,400.41	1,636	1,794	1,207	22.74	53
1977	342,101.33	228,438	250,440	177,187	23.29	7,608
1978	389,439.05	254,596	279,118	207,681	23.85	8,708
1979	408,616.03	261,412	286,590	224,180	24.41	9,184
1980	75,409.48	47,169	51,712	42,550	24.98	1,703

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -25						
1981	153,922.52	94,085	103,147	89,256	25.55	3,493
1982	79,687.04	47,533	52,111	47,498	26.14	1,817
1983	94,924.56	55,222	60,541	58,115	26.73	2,174
1984	13,756.49	7,800	8,551	8,645	27.32	316
1985	84,938.19	46,865	51,379	54,794	27.93	1,962
1986	365,941.39	196,419	215,337	242,090	28.53	8,485
1987	149,113.69	77,726	85,212	101,180	29.15	3,471
1988	263,536.25	133,283	146,120	183,300	29.77	6,157
1989	1,005,959.62	492,920	540,396	717,054	30.40	23,587
1990	301,209.66	142,849	156,608	219,904	31.03	7,087
1991	931,672.25	426,939	468,060	696,530	31.67	21,993
1992	1,070,638.53	473,490	519,094	819,204	32.31	25,355
1993	53,563.37	22,818	25,016	41,938	32.96	1,272
1994	636,639.19	260,863	285,988	509,811	33.61	15,168
1995	50,923.71	20,026	21,955	41,700	34.27	1,217
1996	268,692.77	101,230	110,980	224,886	34.93	6,438
1997	382,546.64	137,717	150,981	327,202	35.60	9,191
1998	163,015.06	55,996	61,389	142,380	36.26	3,927
1999	64,843.45	21,171	23,210	57,844	36.94	1,566
2000	50,768.03	15,725	17,240	46,220	37.61	1,229
2001	123,739.41	36,225	39,714	114,960	38.29	3,002
2002	554,150.03	152,668	167,372	525,316	38.98	13,477
2003	186,825.07	48,294	52,945	180,586	39.66	4,553
2004	240,120.20	57,929	63,508	236,642	40.35	5,865
2005	894,272.10	200,317	219,611	898,229	41.04	21,887
2006	385,093.89	79,522	87,181	394,186	41.74	9,444
2007	183,148.80	34,661	37,999	190,937	42.43	4,500
2008	5,785,736.20	993,700	1,089,409	6,142,761	43.13	142,424
2009	3,026,140.35	466,026	510,912	3,271,763	43.84	74,630
2010	77,423.89	10,549	11,565	85,215	44.55	1,913
2011	1,044,388.87	123,760	135,680	1,169,806	45.26	25,846
2012	141,923.80	14,263	15,637	161,768	45.98	3,518
2013	4,787,445.74	394,964	433,005	5,551,302	46.70	118,872
2014	1,526,257.01	98,062	107,507	1,800,314	47.43	37,957
2015	265,903.55	12,232	13,410	318,969	48.16	6,623
2016	385,889.08	10,708	11,739	470,622	48.89	9,626
2017	1,893,843.68	17,518	19,206	2,348,099	49.63	47,312
	30,834,473.99	8,018,935	8,791,130	29,751,962		741,662

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.1 2.41

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -100						
1946	33,285.43	53,075	58,186	8,385	11.15	752
1947	15,005.59	23,742	26,028	3,983	11.49	347
1948	17,960.60	28,195	30,910	5,011	11.83	424
1949	43,396.36	67,588	74,096	12,697	12.17	1,043
1950	35,942.38	55,508	60,853	11,032	12.53	880
1951	39,148.48	59,947	65,720	12,577	12.89	976
1952	38,417.70	58,311	63,926	12,909	13.26	974
1953	74,798.79	112,497	123,330	26,268	13.64	1,926
1954	64,742.48	96,455	105,743	23,742	14.03	1,692
1955	100,475.15	148,265	162,542	38,408	14.42	2,664
1956	128,559.37	187,789	205,872	51,247	14.83	3,456
1957	97,427.84	140,863	154,428	40,428	15.24	2,653
1958	179,022.90	256,099	280,760	77,286	15.66	4,935
1959	122,719.67	173,592	190,308	55,131	16.10	3,424
1960	159,587.32	223,189	244,681	74,494	16.54	4,504
1961	135,405.46	187,155	205,177	65,634	16.99	3,863
1962	161,795.12	220,925	242,199	81,391	17.45	4,664
1963	192,144.88	259,080	284,029	100,261	17.92	5,595
1964	161,194.75	214,534	235,193	87,196	18.40	4,739
1965	272,827.85	358,348	392,856	152,800	18.88	8,093
1966	211,683.40	274,189	300,592	122,775	19.38	6,335
1967	316,972.15	404,685	443,655	190,289	19.89	9,567
1968	216,615.48	272,463	298,700	134,531	20.41	6,591
1969	220,144.86	272,737	299,001	141,289	20.93	6,751
1970	223,248.56	272,203	298,415	148,082	21.47	6,897
1971	253,323.19	303,805	333,060	173,586	22.02	7,883
1972	226,287.62	266,856	292,553	160,022	22.57	7,090
1973	350,505.42	406,201	445,317	255,694	23.13	11,055
1974	381,687.93	434,430	476,264	287,112	23.70	12,114
1975	358,543.59	400,393	438,949	278,138	24.29	11,451
1976	485,298.04	531,537	582,722	387,874	24.88	15,590
1977	503,602.17	540,778	592,853	414,351	25.47	16,268
1978	570,448.86	599,907	657,676	483,222	26.08	18,528
1979	751,342.76	773,477	847,960	654,726	26.69	24,531
1980	1,078,148.93	1,085,200	1,189,701	966,597	27.32	35,381
1981	1,020,681.79	1,003,983	1,100,663	940,701	27.95	33,657
1982	1,084,102.30	1,041,128	1,141,385	1,026,820	28.59	35,915
1983	638,921.95	598,734	656,390	621,454	29.23	21,261
1984	700,819.19	639,918	701,540	700,098	29.89	23,422
1985	561,181.88	498,947	546,994	575,370	30.55	18,834
1986	934,287.12	808,252	886,084	982,490	31.21	31,480

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -100						
1987	1,031,528.88	866,856	950,331	1,112,727	31.89	34,893
1988	832,024.64	678,633	743,983	920,066	32.57	28,249
1989	844,908.12	667,934	732,254	957,562	33.26	28,790
1990	720,008.92	551,138	604,211	835,807	33.95	24,619
1991	1,782,300.25	1,318,902	1,445,908	2,118,692	34.65	61,146
1992	2,057,316.96	1,469,295	1,610,783	2,503,851	35.36	70,810
1993	1,725,094.94	1,187,486	1,301,837	2,148,353	36.07	59,561
1994	1,356,410.46	898,188	984,680	1,728,141	36.79	46,973
1995	1,570,255.20	998,682	1,094,852	2,045,658	37.51	54,536
1996	2,105,009.27	1,282,919	1,406,460	2,803,559	38.24	73,315
1997	1,279,128.80	745,144	816,899	1,741,359	38.98	44,673
1998	1,918,820.72	1,066,864	1,169,599	2,668,042	39.71	67,188
1999	1,699,159.56	898,380	984,891	2,413,428	40.46	59,650
2000	1,890,047.39	947,783	1,039,051	2,741,044	41.21	66,514
2001	1,612,567.16	764,647	838,280	2,386,854	41.96	56,884
2002	1,183,214.27	528,353	579,231	1,787,198	42.72	41,835
2003	1,665,963.94	697,872	765,075	2,566,853	43.48	59,035
2004	1,694,217.43	662,913	726,749	2,661,686	44.24	60,165
2005	1,808,275.05	656,910	720,168	2,896,382	45.01	64,350
2006	2,057,750.74	689,141	755,503	3,359,998	45.79	73,378
2007	1,792,230.58	549,390	602,294	2,982,167	46.57	64,036
2008	1,518,720.89	422,478	463,161	2,574,281	47.35	54,367
2009	1,491,082.54	371,965	407,784	2,574,381	48.14	53,477
2010	2,362,651.43	521,484	571,701	4,153,602	48.93	84,889
2011	4,059,523.65	779,429	854,485	7,264,562	49.72	146,109
2012	1,635,124.18	266,362	292,012	2,978,236	50.52	58,952
2013	3,594,740.59	479,754	525,952	6,663,529	51.33	129,817
2014	1,741,997.46	181,168	198,614	3,285,381	52.14	63,011
2015	1,394,403.13	103,939	113,948	2,674,858	52.95	50,517
2016	1,266,233.03	56,626	62,079	2,470,387	53.77	45,944
2017	893,105.47	13,307	14,589	1,771,622	54.59	32,453
	65,745,520.96	35,678,922	39,114,675	92,376,367		2,278,341

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.5 3.47

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. -60						
1946	170,988.57	185,951	203,857	69,725	20.82	3,349
1947	52,408.48	56,402	61,833	22,021	21.28	1,035
1948	78,801.37	83,913	91,994	34,088	21.74	1,568
1949	113,908.36	120,007	131,563	50,690	22.20	2,283
1950	81,303.48	84,716	92,874	37,212	22.67	1,641
1951	83,037.11	85,542	93,779	39,080	23.15	1,688
1952	57,691.82	58,750	64,407	27,900	23.63	1,181
1953	209,826.57	211,143	231,475	104,248	24.12	4,322
1954	95,846.85	95,292	104,468	48,887	24.61	1,986
1955	88,673.29	87,091	95,478	46,399	25.10	1,849
1956	111,698.04	108,329	118,761	59,956	25.60	2,342
1957	71,895.12	68,825	75,453	39,579	26.11	1,516
1958	148,668.21	140,452	153,977	83,892	26.62	3,151
1959	76,438.23	71,236	78,096	44,205	27.14	1,629
1960	148,396.54	136,361	149,492	87,942	27.67	3,178
1961	106,893.92	96,856	106,183	64,847	28.19	2,300
1962	123,646.39	110,391	121,021	76,813	28.73	2,674
1963	136,535.12	120,083	131,647	86,809	29.27	2,966
1964	138,466.20	119,941	131,491	90,055	29.81	3,021
1965	254,584.58	217,077	237,981	169,354	30.36	5,578
1966	205,508.67	172,400	189,001	139,813	30.92	4,522
1967	347,000.29	286,311	313,882	241,318	31.48	7,666
1968	222,415.30	180,452	197,829	158,035	32.04	4,932
1969	255,443.84	203,599	223,205	185,505	32.62	5,687
1970	187,418.73	146,750	160,881	138,989	33.19	4,188
1971	216,470.56	166,409	182,434	163,919	33.77	4,854
1972	139,501.06	105,213	115,345	107,857	34.36	3,139
1973	302,827.60	224,000	245,570	238,954	34.95	6,837
1974	430,723.68	312,244	342,312	346,846	35.55	9,757
1975	404,726.84	287,421	315,099	332,464	36.15	9,197
1976	672,654.68	467,586	512,613	563,634	36.76	15,333
1977	567,066.90	385,678	422,817	484,490	37.37	12,965
1978	619,368.71	411,796	451,450	539,540	37.99	14,202
1979	779,592.53	506,423	555,190	692,158	38.61	17,927
1980	1,174,769.05	745,198	816,958	1,062,672	39.23	27,088
1981	1,570,022.63	971,580	1,065,140	1,446,896	39.86	36,299
1982	1,459,639.14	880,267	965,033	1,370,390	40.50	33,837
1983	803,882.66	472,143	517,609	768,603	41.14	18,683
1984	902,481.67	515,830	565,503	878,468	41.78	21,026
1985	870,532.71	483,849	530,442	862,410	42.42	20,330
1986	837,389.04	452,029	495,558	844,264	43.07	19,602

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. -60						
1987	860,011.02	450,274	493,634	882,384	43.73	20,178
1988	683,193.17	346,767	380,159	712,950	44.38	16,065
1989	943,413.62	463,526	508,162	1,001,300	45.04	22,231
1990	762,307.87	361,968	396,824	822,869	45.71	18,002
1991	1,296,234.75	594,443	651,686	1,422,290	46.37	30,673
1992	1,502,147.92	664,094	728,044	1,675,393	47.04	35,616
1993	1,640,490.15	697,799	764,994	1,859,790	47.72	38,973
1994	1,067,857.02	436,608	478,652	1,229,919	48.39	25,417
1995	822,018.34	322,336	353,376	961,853	49.07	19,602
1996	915,957.79	343,843	376,954	1,088,578	49.75	21,881
1997	924,102.38	331,420	363,334	1,115,230	50.43	22,114
1998	711,942.79	243,416	266,856	872,252	51.11	17,066
1999	203,278.22	66,051	72,411	252,834	51.80	4,881
2000	362,054.66	111,490	122,226	457,061	52.49	8,708
2001	525,558.18	152,916	167,641	673,252	53.18	12,660
2002	400,002.57	109,588	120,141	519,863	53.87	9,650
2003	523,945.56	134,516	147,469	690,844	54.57	12,660
2004	507,850.33	121,632	133,345	679,216	55.27	12,289
2005	407,899.26	90,665	99,396	553,243	55.97	9,885
2006	249,375.66	51,132	56,056	342,945	56.67	6,052
2007	215,099.29	40,346	44,231	299,928	57.38	5,227
2008	299,880.57	51,008	55,920	423,889	58.09	7,297
2009	329,540.94	50,291	55,134	472,132	58.80	8,029
2010	149,561.72	20,175	22,118	217,181	59.52	3,649
2011	451,219.98	52,869	57,960	663,992	60.24	11,022
2012	490,574.65	48,783	53,480	731,439	60.96	11,999
2013	2,037,690.85	166,015	182,002	3,078,303	61.69	49,900
2014	279,998.02	17,781	19,493	428,504	62.42	6,865
2015	315,249.48	14,355	15,737	488,662	63.15	7,738
2016	170,356.63	4,656	5,104	267,467	63.89	4,186
2017	294,860.21	2,684	2,943	468,833	64.63	7,254
	35,662,818.14	17,198,983	18,855,183	38,205,326		835,097

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.7 2.34

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -45						
1967	12,062.85	13,311	14,593	2,898	14.34	202
1968	13,156.06	14,301	15,678	3,398	15.02	226
1969	10,071.82	10,778	11,816	2,788	15.72	177
1970	4,468.95	4,707	5,160	1,320	16.42	80
1971	88,570.33	91,739	100,573	27,854	17.14	1,625
1972	30,261.11	30,810	33,777	10,102	17.87	565
1973	101,060.58	101,086	110,820	35,718	18.61	1,919
1974	43,916.76	43,122	47,274	16,405	19.37	847
1975	65,385.03	63,000	69,067	25,741	20.13	1,279
1976	76,843.37	72,592	79,582	31,841	20.91	1,523
1977	44,787.63	41,444	45,435	19,507	21.71	899
1978	83,831.03	75,951	83,265	38,290	22.51	1,701
1979	116,727.40	103,443	113,404	55,851	23.33	2,394
1980	139,369.34	120,712	132,336	69,750	24.16	2,887
1981	125,626.93	106,259	116,491	65,668	25.00	2,627
1982	306,326.77	252,810	277,155	167,019	25.85	6,461
1983	73,780.38	59,357	65,073	41,909	26.71	1,569
1984	190,258.48	149,019	163,369	112,506	27.59	4,078
1985	282,485.27	215,247	235,975	173,629	28.47	6,099
1986	252,087.83	186,664	204,639	160,888	29.36	5,480
1987	590,655.42	424,371	465,236	391,214	30.27	12,924
1988	572,137.57	398,482	436,854	392,745	31.18	12,596
1989	2,759,294.60	1,860,454	2,039,609	1,961,368	32.10	61,102
1990	1,151,381.32	750,442	822,707	846,796	33.03	25,637
1991	1,089,977.49	685,923	751,975	828,492	33.96	24,396
1992	967,992.95	587,164	643,706	759,884	34.90	21,773
1993	685,132.62	399,861	438,366	555,076	35.85	15,483
1994	913,419.82	512,128	561,444	763,015	36.80	20,734
1995	491,496.57	264,165	289,603	423,067	37.76	11,204
1996	309,584.75	159,211	174,543	274,355	38.72	7,086
1997	1,066,539.12	523,484	573,894	972,588	39.69	24,505
1998	244,293.19	114,177	125,172	229,053	40.66	5,633
1999	37,288.69	16,545	18,138	35,931	41.64	863
2000	109,160.26	45,850	50,265	108,017	42.62	2,534
2001	242,062.60	95,936	105,174	245,817	43.60	5,638
2002	324,414.17	120,893	132,535	337,866	44.58	7,579
2003	200,423.96	69,893	76,623	213,992	45.57	4,696
2004	300,477.42	97,595	106,993	328,699	46.56	7,060
2005	111,638.31	33,589	36,824	125,052	47.55	2,630
2006	131,244.46	36,348	39,848	150,456	48.54	3,100
2007	248,827.64	62,960	69,023	291,777	49.53	5,891

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CALIFORNIA PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -45						
2008	205,817.71	47,153	51,694	246,742	50.52	4,884
2009	230,034.88	47,141	51,681	281,870	51.52	5,471
2010	237,302.25	42,953	47,089	296,999	52.51	5,656
2011	393,034.50	61,646	67,582	502,318	53.51	9,387
2012	428,522.65	56,854	62,329	559,029	54.51	10,256
2013	468,023.89	50,782	55,672	622,963	55.51	11,223
2014	335,385.24	28,366	31,098	455,211	56.50	8,057
2015	425,711.86	25,722	28,199	589,083	57.50	10,245
2016	214,994.16	7,794	8,544	303,198	58.50	5,183
2017	108,280.33	1,308	1,434	155,572	59.50	2,615
	17,655,628.32	9,385,542	10,289,336	15,311,325		398,679
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.4	2.26

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -40						
1964	3,874.01	4,258	4,668	756	11.82	64
1966	663.61	712	781	148	12.85	12
1967	10,947.91	11,596	12,713	2,614	13.39	195
1968	19,836.06	20,732	22,728	5,042	13.94	362
1969	12,927.12	13,323	14,606	3,492	14.51	241
1970	14,232.24	14,455	15,847	4,078	15.10	270
1971	146,388.63	146,404	160,502	44,442	15.71	2,829
1972	55,241.76	54,390	59,628	17,710	16.32	1,085
1973	131,270.65	127,109	139,349	44,430	16.96	2,620
1974	63,585.82	60,518	66,346	22,674	17.61	1,288
1975	90,868.30	84,957	93,138	34,078	18.27	1,865
1976	111,357.19	102,214	112,057	43,843	18.94	2,315
1977	111,126.06	100,050	109,684	45,892	19.63	2,338
1978	258,566.41	228,186	250,159	111,834	20.33	5,501
1979	249,799.65	215,934	236,728	112,992	21.04	5,370
1980	298,537.57	252,519	276,836	141,117	21.77	6,482
1981	248,092.78	205,241	225,005	122,325	22.50	5,437
1982	447,960.51	362,032	396,894	230,251	23.25	9,903
1983	156,253.31	123,257	135,126	83,629	24.01	3,483
1984	296,228.42	227,947	249,897	164,823	24.77	6,654
1985	422,718.01	316,882	347,397	244,408	25.55	9,566
1986	218,088.82	159,101	174,422	130,902	26.34	4,970
1987	427,544.56	303,202	332,399	266,163	27.14	9,807
1988	211,637.33	145,776	159,814	136,478	27.94	4,885
1989	2,788,956.69	1,862,817	2,042,199	1,862,340	28.76	64,755
1990	617,828.51	399,611	438,092	426,868	29.59	14,426
1991	745,006.30	466,131	511,018	531,991	30.42	17,488
1992	976,610.50	590,162	646,992	720,263	31.26	23,041
1993	469,908.34	273,793	300,158	357,714	32.11	11,140
1994	565,768.91	317,266	347,818	444,258	32.97	13,475
1995	696,198.57	374,988	411,098	563,580	33.84	16,654
1996	461,738.42	238,360	261,313	385,121	34.72	11,092
1997	1,477,359.06	729,552	799,805	1,268,498	35.60	35,632
1998	464,213.44	218,723	239,785	410,114	36.49	11,239
1999	122,927.00	55,102	60,408	111,690	37.39	2,987
2000	184,359.92	78,371	85,918	172,186	38.30	4,496
2001	293,102.06	117,805	129,149	281,194	39.21	7,171
2002	351,337.10	132,982	145,788	346,084	40.13	8,624
2003	235,523.18	83,571	91,619	238,113	41.06	5,799
2004	405,630.22	134,333	147,269	420,613	41.99	10,017
2005	418,214.93	128,488	140,861	444,640	42.93	10,357

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -40						
2006	214,263.45	60,702	66,547	233,422	43.87	5,321
2007	363,155.99	94,195	103,266	405,152	44.81	9,042
2008	260,938.33	61,307	67,211	298,103	45.77	6,513
2009	241,894.10	50,984	55,894	282,758	46.72	6,052
2010	229,096.88	42,629	46,734	274,002	47.69	5,745
2011	297,148.16	48,028	52,653	363,354	48.65	7,469
2012	618,919.60	84,760	92,922	773,565	49.62	15,590
2013	632,302.68	70,977	77,812	807,412	50.59	15,960
2014	609,368.09	53,200	58,322	794,793	51.57	15,412
2015	441,608.71	27,654	30,317	587,935	52.54	11,190
2016	392,142.72	14,774	16,197	532,803	53.52	9,955
2017	116,786.00	1,457	1,597	161,903	54.51	2,970
	19,700,054.59	10,093,517	11,065,486	16,514,590		467,154
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					35.4	2.37

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -40						
1902	61,503.65	86,105	86,105			
1921	626.28	854	877			
1925	1,096.36	1,464	1,535			
1950	660.62	755	828	97	10.08	10
1955	6,214.54	6,810	7,468	1,232	11.95	103
1956	10,709.27	11,626	12,749	2,244	12.35	182
1957	80,270.96	86,307	94,647	17,732	12.76	1,390
1958	66,897.27	71,212	78,094	15,562	13.18	1,181
1959	74,916.80	78,910	86,535	18,349	13.62	1,347
1960	49,290.98	51,366	56,330	12,677	14.06	902
1961	86,804.61	89,465	98,110	23,416	14.51	1,614
1962	101,166.31	103,058	113,017	28,616	14.98	1,910
1963	153,971.58	155,007	169,986	45,574	15.45	2,950
1964	154,120.64	153,235	168,043	47,726	15.94	2,994
1965	156,420.45	153,531	168,367	50,622	16.44	3,079
1966	155,823.96	150,923	165,507	52,647	16.95	3,106
1967	204,525.66	195,384	214,265	72,071	17.47	4,125
1968	262,960.05	247,728	271,667	96,477	17.99	5,363
1969	194,979.20	180,955	198,442	74,529	18.54	4,020
1970	205,034.53	187,417	205,528	81,520	19.09	4,270
1971	206,860.40	186,138	204,125	85,480	19.65	4,350
1972	248,804.20	220,267	241,552	106,774	20.22	5,281
1973	329,291.04	286,664	314,366	146,641	20.80	7,050
1974	382,086.77	326,789	358,368	176,553	21.40	8,250
1975	322,620.79	271,001	297,189	154,480	22.00	7,022
1976	425,046.23	350,440	384,305	210,760	22.61	9,322
1977	592,624.95	479,253	525,565	304,110	23.23	13,091
1978	785,101.18	622,114	682,232	416,910	23.87	17,466
1979	840,579.65	652,377	715,419	461,393	24.51	18,825
1980	968,662.32	735,767	806,868	549,259	25.16	21,831
1981	1,061,914.32	788,758	864,979	621,701	25.82	24,078
1982	1,145,737.35	831,466	911,814	692,218	26.49	26,131
1983	1,062,335.59	752,559	825,282	661,988	27.17	24,365
1984	1,984,193.86	1,371,268	1,503,780	1,274,091	27.85	45,748
1985	1,082,549.22	728,852	799,284	716,285	28.55	25,089
1986	1,173,281.04	769,029	843,344	799,249	29.25	27,325
1987	1,345,989.67	857,904	940,807	943,579	29.96	31,495
1988	1,549,846.64	959,436	1,052,151	1,117,634	30.68	36,429
1989	1,767,639.79	1,061,422	1,163,992	1,310,704	31.41	41,729
1990	1,406,565.02	818,100	897,157	1,072,034	32.15	33,345
1991	1,800,147.17	1,013,123	1,111,026	1,409,180	32.89	42,845

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ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -40						
1992	2,097,636.10	1,140,493	1,250,704	1,685,987	33.64	50,119
1993	1,604,731.42	841,473	922,788	1,323,836	34.40	38,484
1994	1,529,175.37	771,882	846,473	1,294,373	35.17	36,803
1995	1,325,926.93	643,300	705,465	1,150,833	35.94	32,021
1996	840,864.24	391,257	429,066	748,144	36.72	20,374
1997	747,842.45	332,939	365,112	681,867	37.51	18,178
1998	391,475.46	166,311	182,382	365,684	38.31	9,545
1999	630,663.14	255,087	279,737	603,191	39.11	15,423
2000	1,009,712.51	387,580	425,034	988,564	39.92	24,764
2001	1,319,321.33	479,217	525,526	1,321,524	40.73	32,446
2002	919,494.62	314,807	345,228	942,064	41.55	22,673
2003	1,182,424.21	379,830	416,535	1,238,859	42.38	29,232
2004	927,829.03	278,445	305,352	993,609	43.21	22,995
2005	1,361,046.41	379,359	416,018	1,489,447	44.05	33,813
2006	964,508.39	248,214	272,200	1,078,112	44.89	24,017
2007	1,596,148.70	375,816	412,133	1,822,475	45.75	39,836
2008	1,677,916.11	358,775	393,445	1,955,638	46.60	41,966
2009	1,361,944.03	261,392	286,652	1,620,070	47.46	34,135
2010	1,140,940.76	193,707	212,426	1,384,891	48.33	28,655
2011	1,587,242.25	234,325	256,969	1,965,170	49.20	39,942
2012	831,691.63	104,153	114,218	1,050,150	50.08	20,969
2013	1,549,336.77	158,928	174,286	1,994,785	50.97	39,136
2014	1,019,499.91	81,741	89,640	1,337,660	51.85	25,799
2015	1,285,839.29	73,645	80,762	1,719,413	52.75	32,596
2016	999,373.44	34,348	37,667	1,361,456	53.65	25,377
2017	1,150,432.69	13,175	14,448	1,596,158	54.55	29,260
	53,562,888.11	24,995,038	27,401,971	47,586,072		1,278,171

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.2 2.39

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ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -50						
1946	1,757.36	2,102	2,304	332	11.15	30
1947	1,631.18	1,936	2,122	325	11.49	28
1948	1,324.07	1,559	1,709	277	11.83	23
1949	1,361.77	1,591	1,744	299	12.17	25
1950	935.86	1,084	1,188	216	12.53	17
1951	1,241.80	1,426	1,563	300	12.89	23
1952	2,183.50	2,486	2,725	550	13.26	41
1953	7,360.53	8,303	9,103	1,938	13.64	142
1954	13,907.18	15,539	17,035	3,826	14.03	273
1955	11,808.25	13,069	14,328	3,384	14.42	235
1956	13,033.99	14,279	15,654	3,897	14.83	263
1957	15,359.86	16,656	18,260	4,780	15.24	314
1958	19,984.14	21,441	23,506	6,470	15.66	413
1959	24,337.32	25,820	28,306	8,200	16.10	509
1960	21,978.40	23,053	25,273	7,695	16.54	465
1961	36,173.99	37,499	41,110	13,151	16.99	774
1962	25,324.80	25,935	28,432	9,555	17.45	548
1963	21,722.73	21,968	24,083	8,501	17.92	474
1964	29,378.56	29,325	32,149	11,919	18.40	648
1965	27,159.28	26,754	29,330	11,409	18.88	604
1966	33,071.77	32,128	35,222	14,386	19.38	742
1967	32,834.59	31,440	34,468	14,784	19.89	743
1968	31,685.72	29,891	32,769	14,760	20.41	723
1969	39,071.09	36,304	39,800	18,807	20.93	899
1970	40,485.24	37,022	40,587	20,141	21.47	938
1971	46,658.44	41,967	46,008	23,980	22.02	1,089
1972	66,907.85	59,177	64,876	35,486	22.57	1,572
1973	59,235.25	51,486	56,444	32,409	23.13	1,401
1974	74,478.58	63,578	69,700	42,018	23.70	1,773
1975	66,708.08	55,871	61,251	38,811	24.29	1,598
1976	89,445.61	73,476	80,552	53,616	24.88	2,155
1977	97,891.10	78,838	86,430	60,407	25.47	2,372
1978	91,728.91	72,349	79,316	58,277	26.08	2,235
1979	89,961.97	69,459	76,148	58,795	26.69	2,203
1980	121,422.23	91,662	100,489	81,644	27.32	2,988
1981	127,490.94	94,054	103,111	88,125	27.95	3,153
1982	120,487.99	86,784	95,141	85,591	28.59	2,994
1983	85,816.77	60,314	66,122	62,603	29.23	2,142
1984	49,928.80	34,192	37,485	37,408	29.89	1,252
1985	67,548.31	45,043	49,381	51,941	30.55	1,700
1986	145,653.45	94,504	103,604	114,876	31.21	3,681

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ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -50						
1987	64,866.08	40,883	44,820	52,479	31.89	1,646
1988	68,511.00	41,910	45,946	56,820	32.57	1,745
1989	44,906.37	26,625	29,189	38,171	33.26	1,148
1990	183,170.90	105,157	115,283	159,473	33.95	4,697
1991	251,526.97	139,597	153,040	224,250	34.65	6,472
1992	299,215.14	160,270	175,703	273,120	35.36	7,724
1993	155,963.19	80,519	88,273	145,672	36.07	4,039
1994	248,123.92	123,227	135,093	237,093	36.79	6,444
1995	1,104,075.50	526,644	577,358	1,078,755	37.51	28,759
1996	187,373.96	85,648	93,896	187,165	38.24	4,894
1997	199,837.65	87,310	95,718	204,038	38.98	5,234
1998	141,744.21	59,107	64,799	147,817	39.71	3,722
1999	393,630.68	156,090	171,121	419,325	40.46	10,364
2000	798,046.13	300,141	329,044	868,025	41.21	21,063
2001	30,274.13	10,767	11,804	33,607	41.96	801
2002	146,423.61	49,038	53,760	165,875	42.72	3,883
2003	188,455.19	59,208	64,909	217,774	43.48	5,009
2004	183,926.94	53,975	59,173	216,717	44.24	4,899
2005	561,429.22	152,967	167,697	674,447	45.01	14,984
2006	154,370.32	38,774	42,508	189,047	45.79	4,129
2007	263,870.07	60,665	66,507	329,298	46.57	7,071
2008	246,826.67	51,497	56,456	313,784	47.35	6,627
2009	220,247.04	41,207	45,175	285,196	48.14	5,924
2010	264,407.34	43,770	47,985	348,626	48.93	7,125
2011	234,892.60	33,825	37,082	315,257	49.72	6,341
2012	194,796.33	23,799	26,091	266,103	50.52	5,267
2013	216,632.85	21,684	23,772	301,177	51.33	5,867
2014	268,805.35	20,967	22,986	380,222	52.14	7,292
2015	249,045.71	13,923	15,264	358,305	52.95	6,767
2016	270,631.20	9,077	9,951	395,996	53.77	7,365
2017	302,560.60	3,381	3,706	450,135	54.59	8,246
	9,995,064.13	4,153,016	4,552,937	10,439,659		259,750

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.2 2.60

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -50						
1972	7,555.66	7,958	8,724	2,609	17.87	146
1973	31,215.73	32,300	35,410	11,414	18.61	613
1974	39,365.01	39,985	43,835	15,213	19.37	785
1975	29,451.71	29,356	32,183	11,995	20.13	596
1976	32,666.94	31,924	34,998	14,002	20.91	670
1977	82,593.12	79,063	86,676	37,214	21.71	1,714
1978	126,012.68	118,105	129,478	59,541	22.51	2,645
1979	201,264.96	184,511	202,279	99,618	23.33	4,270
1980	205,011.71	183,689	201,378	106,140	24.16	4,393
1981	228,802.75	200,201	219,480	123,724	25.00	4,949
1982	191,499.97	163,494	179,238	108,012	25.85	4,178
1983	187,144.32	155,750	170,748	109,968	26.71	4,117
1984	207,910.62	168,461	184,683	127,183	27.59	4,610
1985	180,667.27	142,411	156,125	114,876	28.47	4,035
1986	252,633.74	193,519	212,154	166,797	29.36	5,681
1987	186,291.29	138,461	151,794	127,643	30.27	4,217
1988	331,987.35	239,195	262,229	235,752	31.18	7,561
1989	241,664.73	168,561	184,793	177,704	32.10	5,536
1990	322,459.17	217,418	238,355	245,334	33.03	7,428
1991	242,992.86	158,188	173,421	191,068	33.96	5,626
1992	541,613.41	339,860	372,587	439,833	34.90	12,603
1993	209,942.68	126,753	138,959	175,955	35.85	4,908
1994	582,108.33	337,626	370,138	503,024	36.80	13,669
1995	504,930.74	280,744	307,779	449,617	37.76	11,907
1996	1,851,610.69	985,066	1,079,924	1,697,492	38.72	43,840
1997	224,950.32	114,219	125,218	212,207	39.69	5,347
1998	277,137.78	133,995	146,898	268,809	40.66	6,611
1999	368,926.35	169,337	185,644	367,746	41.64	8,832
2000	869,760.16	377,915	414,307	890,333	42.62	20,890
2001	270,536.27	110,919	121,600	284,204	43.60	6,518
2002	451,852.13	174,189	190,963	486,815	44.58	10,920
2003	686,283.93	247,577	271,418	758,008	45.57	16,634
2004	670,482.69	225,282	246,976	758,748	46.56	16,296
2005	723,092.30	225,062	246,735	837,903	47.55	17,622
2006	692,997.09	198,544	217,663	821,833	48.54	16,931
2007	781,508.61	204,560	224,258	948,005	49.53	19,140
2008	531,729.03	126,020	138,155	659,439	50.52	13,053
2009	364,293.25	77,228	84,665	461,775	51.52	8,963
2010	275,842.07	51,650	56,624	357,139	52.51	6,801
2011	305,816.94	49,620	54,398	404,327	53.51	7,556
2012	314,816.40	43,209	47,370	424,855	54.51	7,794

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 369.2 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -50						
2013	262,319.98	29,444	32,279	361,201	55.51	6,507
2014	261,183.19	22,852	25,052	366,723	56.50	6,491
2015	263,515.28	16,471	18,057	377,216	57.50	6,560
2016	287,769.99	10,791	11,830	419,825	58.50	7,176
2017	281,384.98	3,516	3,855	418,222	59.50	7,029
	16,185,596.18	7,334,999	8,041,333	16,237,061		384,368
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					42.2	2.37

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. -3						
1968	867.33	893	893			
1969	6,137.65	6,322	6,322			
1970	5,791.43	5,965	5,965			
1971	6,282.33	6,471	6,471			
1972	6,678.92	6,879	6,879			
1973	7,509.21	7,734	7,734			
1974	11,408.52	11,751	11,751			
1975	11,218.97	11,556	11,556			
1976	33,425.58	34,428	34,428			
1977	38,950.50	40,119	40,119			
1978	64,289.61	66,218	66,218			
1979	56,963.53	58,672	58,672			
1980	46,654.98	47,406	48,055			
1981	45,621.19	46,027	46,990			
1982	36,138.75	36,199	37,223			
1983	45,806.61	45,577	47,181			
1984	49,685.84	49,078	51,176			
1985	73,901.53	72,427	76,119			
1986	106,319.01	103,321	109,509			
1987	178,791.95	172,278	184,156			
1988	105,172.32	100,365	108,327			
1989	113,480.30	107,242	116,885			
1990	87,641.00	81,920	90,270			
1991	130,051.70	120,156	133,953			
1992	141,548.91	129,102	145,795			
1993	69,037.96	62,078	70,364	745	2.54	293
1996	16,528.60	14,113	15,997	1,027	3.42	300
1997	348,994.19	291,885	330,847	28,617	3.76	7,611
1998	76,977.46	62,835	71,222	8,065	4.15	1,943
1999	11,708.29	9,304	10,546	1,514	4.57	331
2000	5,301.14	4,087	4,633	827	5.03	164
2001	18,623.97	13,859	15,709	3,474	5.55	626
2002	318,440.26	227,791	258,197	69,796	6.11	11,423
2003	46,360.53	31,683	35,912	11,839	6.73	1,759
2004	41,192.35	26,730	30,298	12,130	7.40	1,639
2005	124,035.91	75,760	85,873	41,884	8.14	5,145
2006	96,730.92	55,147	62,508	37,125	8.93	4,157
2007	120,552.98	63,513	71,991	52,179	9.77	5,341
2008	75,898.19	36,508	41,381	36,794	10.66	3,452
2009	118,696.61	51,470	58,340	63,918	11.58	5,520
2010	88,313.54	33,929	38,458	52,505	12.54	4,187

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. -3						
2011	97,597.65	32,570	36,917	63,609	13.52	4,705
2012	154,983.22	43,819	49,668	109,965	14.51	7,579
2013	205,435.78	47,610	53,965	157,634	15.50	10,170
2014	184,969.26	33,341	37,792	152,726	16.50	9,256
2015	250,012.70	32,189	36,486	221,027	17.50	12,630
2016	189,159.10	14,613	16,563	178,271	18.50	9,636
2017	175,396.50	4,516	5,119	175,539	19.50	9,002
	4,245,284.78	2,637,456	2,891,433	1,481,210		116,869

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 2.75

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 26-L0						
NET SALVAGE PERCENT.. -50						
1962	6,169.66	6,378	6,992	2,262	8.08	280
1963	12,009.28	12,291	13,475	4,539	8.26	550
1964	7,405.95	7,499	8,221	2,888	8.45	342
1965	7,127.60	7,139	7,826	2,865	8.64	332
1966	5,669.07	5,616	6,157	2,347	8.83	266
1967	7,256.65	7,105	7,789	3,096	9.03	343
1968	5,849.70	5,663	6,208	2,567	9.22	278
1969	8,263.41	7,900	8,661	3,734	9.43	396
1970	9,973.83	9,420	10,327	4,634	9.63	481
1971	7,955.19	7,417	8,131	3,802	9.84	386
1972	9,922.70	9,131	10,010	4,874	10.05	485
1973	17,101.76	15,530	17,026	8,627	10.26	841
1974	6,392.69	5,724	6,275	3,314	10.48	316
1975	7,149.17	6,311	6,919	3,805	10.70	356
1976	10,861.18	9,449	10,359	5,933	10.92	543
1977	6,515.14	5,582	6,120	3,653	11.15	328
1978	9,102.48	7,678	8,417	5,237	11.38	460
1979	10,084.76	8,367	9,173	5,954	11.62	512
1980	4,596.62	3,750	4,111	2,784	11.86	235
1981	7,720.01	6,191	6,787	4,793	12.10	396
1982	9,083.20	7,153	7,842	5,783	12.35	468
1983	7,529.55	5,821	6,382	4,912	12.60	390
1984	7,538.69	5,715	6,265	5,043	12.86	392
1985	1,144.84	851	933	784	13.12	60
1986	10,710.10	7,792	8,542	7,523	13.39	562
1987	3,122.83	2,223	2,437	2,247	13.66	164
1988	232.82	162	178	171	13.93	12
1989	852.44	580	636	643	14.21	45
1990	1,816.23	1,205	1,321	1,403	14.50	97
1991	546.19	353	387	432	14.79	29
1992	10,589.30	6,671	7,313	8,571	15.08	568
1993	6,972.80	4,272	4,683	5,776	15.38	376
1994	7,902.23	4,700	5,153	6,700	15.69	427
1995	2,324.68	1,341	1,470	2,017	16.00	126
1996	5,137.87	2,869	3,145	4,562	16.32	280
1997	931.75	503	551	847	16.65	51
1998	691.88	360	395	643	16.98	38
1999	921.91	462	507	876	17.32	51
2000	2,086.27	1,004	1,101	2,028	17.66	115
2001	2,324.61	1,072	1,175	2,312	18.01	128
2002	628.21	277	304	638	18.37	35

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 26-L0						
NET SALVAGE PERCENT.. -50						
2003	1,364.67	572	627	1,420	18.74	76
2004	4,486.91	1,784	1,956	4,774	19.11	250
2006	3,202.08	1,131	1,240	3,563	19.88	179
2007	3,608.42	1,191	1,306	4,107	20.28	203
2011	1,569.86	360	394	1,961	22.03	89
2013	318.25	54	59	418	23.04	18
2014	123.57	17	19	166	23.60	7
2015	4,150.26	433	475	5,750	24.19	238
2016	3,106.96	206	226	4,434	24.85	178
2017	4,534.03	110	120	6,681	25.58	261
	276,680.26	215,385	236,126	178,894		14,039

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 5.07

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-O1						
NET SALVAGE PERCENT.. -45						
1946	246.62	358	358			
1948	16.49	24	24			
1949	286.67	407	416			
1950	3,350.87	4,685	4,859			
1951	409.06	563	593			
1953	1,800.39	2,405	2,611			
1954	1,559.79	2,052	2,252	10	3.25	3
1955	753.10	975	1,070	22	3.75	6
1958	1,189.30	1,466	1,609	115	5.25	22
1959	426.89	517	567	52	5.75	9
1961	343.93	403	442	57	6.75	8
1962	4,597.75	5,286	5,800	867	7.25	120
1963	1,266.82	1,430	1,569	268	7.75	35
1964	564.71	626	687	132	8.25	16
1965	833.84	907	995	214	8.75	24
1966	6,518.43	6,954	7,630	1,822	9.25	197
1967	8,940.53	9,352	10,262	2,702	9.75	277
1968	6,498.14	6,663	7,311	2,111	10.25	206
1969	16,516.75	16,594	18,208	5,741	10.75	534
1970	3,078.18	3,029	3,324	1,139	11.25	101
1971	7,414.37	7,142	7,837	2,914	11.75	248
1972	3,211.98	3,027	3,321	1,336	12.25	109
1973	4,532.99	4,178	4,584	1,989	12.75	156
1974	5,089.56	4,586	5,032	2,348	13.25	177
1975	45,352.60	39,926	43,809	21,952	13.75	1,597
1976	4,587.50	3,944	4,328	2,324	14.25	163
1977	1,753.22	1,471	1,614	928	14.75	63
1978	1,572.01	1,286	1,411	868	15.25	57
1979	3,296.96	2,629	2,885	1,896	15.75	120
1980	18,933.59	14,707	16,137	11,317	16.25	696
1981	33,231.01	25,125	27,568	20,617	16.75	1,231
1982	52,642.90	38,711	42,476	33,856	17.25	1,963
1983	13,509.59	9,655	10,594	8,995	17.75	507
1984	19,745.39	13,702	15,035	13,596	18.25	745
1985	7,520.42	5,063	5,555	5,350	18.75	285
1986	119,191.35	77,772	85,335	87,492	19.25	4,545
1987	4,510.09	2,849	3,126	3,414	19.75	173
1988	2,824.44	1,726	1,894	2,201	20.25	109
1989	5,270.28	3,111	3,414	4,228	20.75	204
1990	2,977.53	1,696	1,861	2,456	21.25	116
1991	13,831.63	7,593	8,331	11,725	21.75	539

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-O1						
NET SALVAGE PERCENT.. -45						
1992	16,801.48	8,875	9,738	14,624	22.25	657
1993	10,576.29	5,367	5,889	9,447	22.75	415
1994	4,464.33	2,173	2,384	4,089	23.25	176
1995	26,682.99	12,436	13,645	25,045	23.75	1,055
1996	36,537.40	16,272	17,855	35,124	24.25	1,448
1997	5,289.72	2,246	2,464	5,206	24.75	210
1998	6,222.68	2,514	2,759	6,264	25.25	248
1999	5,325.70	2,041	2,240	5,482	25.75	213
2000	5,779.72	2,095	2,299	6,082	26.25	232
2001	12,091.90	4,133	4,535	12,998	26.75	486
2002	10,516.34	3,377	3,705	11,544	27.25	424
2003	10,611.70	3,187	3,497	11,890	27.75	428
2004	9,153.26	2,560	2,809	10,463	28.25	370
2005	17,158.06	4,443	4,875	20,004	28.75	696
2006	6,892.72	1,642	1,802	8,192	29.25	280
2007	1,837.70	400	439	2,226	29.75	75
2008	4,891.79	963	1,057	6,036	30.25	200
2009	1,779.74	313	343	2,238	30.75	73
2010	10,503.28	1,632	1,791	13,439	31.25	430
2011	3,046.69	410	450	3,968	31.75	125
2012	24,723.04	2,817	3,091	32,757	32.25	1,016
2013	19,545.92	1,822	1,999	26,343	32.75	804
2014	9,702.79	703	771	13,298	33.25	400
2015	7,137.82	370	406	9,944	33.75	295
2016	48,235.50	1,499	1,644	68,297	34.25	1,994
2017	18,574.73	192	211	26,722	34.75	769
	764,280.96	419,077	459,432	648,775		28,880

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.5 3.78

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -20						
1950	10,690.32	9,983	10,477	2,351	13.31	177
1957	60,719.38	52,996	55,617	17,246	16.36	1,054
1958	17,048.97	14,717	15,445	5,014	16.84	298
1959	8,287.88	7,075	7,425	2,520	17.32	145
1960	146.97	124	130	46	17.82	3
1961	2,727.25	2,273	2,385	888	18.32	48
1964	585.75	470	493	210	19.90	11
1967	1,339.11	1,030	1,081	526	21.56	24
1968	13,356.36	10,113	10,613	5,415	22.14	245
1969	1,961.61	1,463	1,535	819	22.72	36
1971	1,102.75	796	835	488	23.92	20
1973	2,150.00	1,499	1,573	1,007	25.15	40
1974	12,695.09	8,688	9,118	6,116	25.78	237
1979	5,570.67	3,448	3,619	3,066	29.05	106
1981	6,055.25	3,582	3,759	3,507	30.42	115
1984	2,674.00	1,470	1,543	1,666	32.52	51
1985	40,808.47	21,841	22,921	26,049	33.24	784
1986	6,063.35	3,157	3,313	3,963	33.97	117
1987	21,028.00	10,640	11,166	14,068	34.70	405
1988	17,089.30	8,394	8,809	11,698	35.44	330
1989	533,366.87	253,987	266,550	373,490	36.19	10,320
1990	13,515.03	6,233	6,541	9,677	36.94	262
1992	52,661.27	22,676	23,798	39,396	38.47	1,024
1993	71,532.74	29,686	31,154	54,685	39.25	1,393
1994	118,006.75	47,131	49,462	92,146	40.03	2,302
1995	128,840.55	49,448	51,894	102,715	40.81	2,517
1996	31,264.69	11,499	12,068	25,450	41.61	612
1997	31,728.41	11,162	11,714	26,360	42.41	622
2000	4,469.23	1,355	1,422	3,941	44.84	88
2001	1,043.59	299	314	938	45.67	21
2003	66,596.37	16,876	17,711	62,205	47.33	1,314
2006	27,351.63	5,541	5,815	27,007	49.87	542
2008	75,684.78	12,745	13,375	77,447	51.58	1,501
2009	40,200.68	6,070	6,370	41,871	52.45	798
2010	30,671.84	4,098	4,301	32,505	53.32	610
2011	226,233.48	26,244	27,542	243,938	54.20	4,501
2012	23,166.06	2,280	2,393	25,406	55.08	461
2013	1,425,690.46	115,190	120,887	1,589,942	55.96	28,412
2014	149,780.08	9,436	9,903	169,833	56.85	2,987

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -20						
2015	10,735.09	483	507	12,375	57.75	214
2016	14,810.14	403	423	17,349	58.64	296
2017	32,255.12	290	304	38,402	59.55	645
	3,341,705.34	796,891	836,305	3,173,741		65,688
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					48.3	1.97

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-S2						
NET SALVAGE PERCENT.. +10						
1993	13,996.55	12,335	12,597			
1998	4,199.43	3,396	3,567	212	1.32	161
2001	22,270.46	16,790	17,635	2,408	2.11	1,141
2002	18,937.53	13,884	14,583	2,461	2.41	1,021
2003	47,709.46	33,888	35,593	7,346	2.74	2,681
2005	123,022.36	80,911	84,982	25,738	3.50	7,354
2006	25,122.70	15,758	16,551	6,059	3.94	1,538
2007	22,412.56	13,313	13,983	6,188	4.42	1,400
2008	56,399.15	31,393	32,973	17,786	4.96	3,586
2009	135,847.07	69,972	73,493	48,769	5.56	8,771
2011	194,965.89	81,660	85,768	89,701	6.95	12,907
2013	118,530.46	35,942	37,751	68,926	8.62	7,996
2015	41,139.91	7,092	7,449	29,577	10.51	2,814
2017	62,327.27	2,157	2,265	53,830	12.50	4,306
	886,880.80	418,491	439,190	359,003		55,676

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4 6.28

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-L2						
NET SALVAGE PERCENT.. +10						
1995	62,847.90	39,029	40,959	15,604	5.27	2,961
2001	39,503.89	21,458	22,519	13,035	6.74	1,934
2002	88,950.17	47,185	49,519	30,536	6.98	4,375
2004	163,258.50	81,937	85,990	60,943	7.52	8,104
2005	203,744.25	98,803	103,690	79,680	7.84	10,163
2007	77,634.63	34,484	36,190	33,681	8.61	3,912
2008	62,346.44	26,043	27,331	28,781	9.11	3,159
2009	180,294.35	69,870	73,326	88,939	9.68	9,188
2011	185,328.58	58,085	60,958	105,838	11.08	9,552
2013	174,051.85	39,254	41,195	115,452	12.74	9,062
	1,237,960.56	516,148	541,677	572,488		62,410

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 5.04

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2						
NET SALVAGE PERCENT.. +5						
1964	2,614.50	2,249	2,360	124	3.31	37
1979	5,583.28	4,158	4,364	940	7.56	124
1980	945.56	695	729	169	7.92	21
1990	1,051.85	648	680	319	12.30	26
1991	25,394.84	15,282	16,038	8,087	12.83	630
1993	34,056.42	19,440	20,402	11,952	13.97	856
1995	11,366.10	6,108	6,410	4,388	15.20	289
1996	19,482.54	10,127	10,628	7,880	15.85	497
1997	73,394.31	36,794	38,614	31,111	16.53	1,882
1999	2,940.13	1,360	1,427	1,366	17.96	76
2002	34,533.71	13,779	14,461	18,346	20.30	904
2004	4,975.76	1,757	1,844	2,883	21.99	131
2007	61,770.71	17,286	18,141	40,541	24.69	1,642
2008	9,231.14	2,348	2,464	6,306	25.63	246
2010	41,531.87	8,398	8,813	30,642	27.55	1,112
2011	147,548.22	25,912	27,193	112,978	28.53	3,960
2013	11,537.30	1,406	1,476	9,484	30.51	311
	487,958.24	167,747	176,044	287,516		12,744

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 2.61

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-S4						
NET SALVAGE PERCENT.. +10						
2008	107,274.52	84,854	89,051	7,496	1.09	6,877
2009	572,307.18	431,521	452,864	62,212	1.46	42,611
2011	261,757.57	165,430	173,612	61,970	2.68	23,123
2013	278,532.02	125,061	131,246	119,433	4.51	26,482
2017	175,709.52	8,786	9,221	148,918	8.50	17,520
	1,395,580.81	815,652	855,994	400,029		116,613
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.4	8.36

PACIFICORP
CALIFORNIA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. +15						
1993	248,106.55	161,542	169,532	41,359	3.51	11,783
1996	10,146.52	6,192	6,498	2,127	4.23	503
2002	522,951.85	275,004	288,605	155,904	5.72	27,256
2004	119,262.19	59,472	62,413	38,960	6.20	6,284
2006	455,677.90	212,770	223,294	164,032	6.76	24,265
2008	215,540.47	91,605	96,136	87,073	7.50	11,610
2009	88,490.27	35,252	36,996	38,221	7.97	4,796
2010	539,865.79	197,628	207,402	251,484	8.54	29,448
2011	616,380.26	202,234	212,236	311,687	9.21	33,842
2012	181,044.76	51,706	54,264	99,624	9.96	10,002
2013	40,116.16	9,570	10,043	24,056	10.79	2,229
	3,037,582.72	1,302,975	1,367,419	1,214,526		162,018

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 5.33

UTAH PROPERTY

PACIFICORP
UTAH PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1926	6.00	6	6			
1938	22.50	21	22			
1941	11.16	10	11			
1946	11.68	10	11	1	6.94	
1958	9.84	8	9	1	12.45	
1964	15.13	11	12	3	16.36	
1982	5,503.97	2,915	3,107	2,397	30.58	78
1984	27,888.69	14,000	14,922	12,967	32.37	401
1985	2,025.84	989	1,054	972	33.28	29
1986	5,208.00	2,468	2,630	2,578	34.20	75
1990	10,904.38	4,541	4,840	6,064	37.93	160
1991	7,007.95	2,816	3,001	4,007	38.88	103
1992	21,934.92	8,494	9,053	12,882	39.83	323
1993	136,651.69	50,897	54,247	82,405	40.79	2,020
1994	5,487,241.48	1,962,731	2,091,932	3,395,309	41.75	81,325
1995	206,383.37	70,742	75,399	130,984	42.72	3,066
1997	44,253.33	13,848	14,760	29,493	44.66	660
1998	53,514.23	15,939	16,988	36,526	45.64	800
1999	2,601.90	736	784	1,818	46.62	39
2000	33,367.04	8,932	9,520	23,847	47.60	501
2002	79,566.04	18,887	20,130	59,436	49.57	1,199
2003	115,249.27	25,603	27,288	87,961	50.56	1,740
2004	49,495.94	10,242	10,916	38,580	51.55	748
2006	137,838.19	24,323	25,924	111,914	53.53	2,091
2007	1,673.69	270	288	1,386	54.53	25
2008	275,817.57	40,228	42,876	232,942	55.52	4,196
2009	320,939.21	41,870	44,626	276,313	56.52	4,889
2010	213,513.05	24,603	26,223	187,290	57.51	3,257
2011	750,553.71	74,943	79,876	670,678	58.51	11,463
2012	482,975.54	40,792	43,477	439,499	59.51	7,385
2013	1,607,777.62	111,065	118,377	1,489,401	60.51	24,614
2015	363,184.51	13,968	14,887	348,298	62.50	5,573
2016	404,203.16	9,329	9,944	394,259	63.50	6,209
2017	18,685.37	144	153	18,532	64.50	287
	10,866,035.97	2,596,381	2,767,293	8,098,743		163,256

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.6 1.50

PACIFICORP
UTAH PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -10						
1910	22,815.55	24,675	25,097			
1913	2,316.92	2,472	2,549			
1914	954.40	1,014	1,050			
1923	1,049.10	1,066	1,136	18	4.60	4
1926	1,863.99	1,863	1,986	64	5.47	12
1927	1,685.75	1,676	1,787	67	5.76	12
1929	2,301.45	2,264	2,413	119	6.34	19
1930	4,184.58	4,094	4,364	239	6.63	36
1937	1,121.87	1,055	1,125	109	8.73	12
1938	1,988.00	1,857	1,979	208	9.04	23
1940	851.61	785	837	100	9.69	10
1941	8,398.26	7,697	8,205	1,033	10.01	103
1942	600.21	546	582	78	10.35	8
1946	490.76	434	463	77	11.76	7
1947	498.12	437	466	82	12.14	7
1948	632.44	551	587	109	12.52	9
1949	10,801.72	9,325	9,940	1,942	12.91	150
1950	100.00	86	92	18	13.31	1
1951	17,744.82	15,059	16,052	3,467	13.71	253
1952	28,622.85	24,070	25,657	5,828	14.13	412
1953	32,877.76	27,389	29,195	6,971	14.56	479
1954	3,297.37	2,721	2,900	727	14.99	48
1955	25,566.21	20,886	22,263	5,860	15.44	380
1956	37,679.43	30,464	32,473	8,974	15.90	564
1957	99,599.26	79,686	84,940	24,619	16.36	1,505
1958	52,341.55	41,416	44,147	13,429	16.84	797
1959	19,329.04	15,124	16,121	5,141	17.32	297
1960	28,303.27	21,887	23,330	7,804	17.82	438
1961	43,250.10	33,049	35,228	12,347	18.32	674
1962	30,141.34	22,745	24,245	8,910	18.84	473
1963	22,247.05	16,575	17,668	6,804	19.36	351
1964	204,497.15	150,339	160,252	64,695	19.90	3,251
1965	31,018.15	22,496	23,979	10,141	20.44	496
1966	32,162.94	22,997	24,513	10,866	21.00	517
1967	19,560.82	13,785	14,694	6,823	21.56	316
1968	19,771.55	13,723	14,628	7,121	22.14	322
1969	29,502.84	20,164	21,494	10,959	22.72	482
1970	138,948.94	93,464	99,627	53,217	23.31	2,283
1971	27,222.85	18,007	19,194	10,751	23.92	449
1972	14,801.81	9,625	10,260	6,022	24.53	245
1973	70,695.25	45,168	48,146	29,619	25.15	1,178

PACIFICORP
UTAH PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -10						
1974	66,342.68	41,621	44,365	28,612	25.78	1,110
1975	34,771.53	21,413	22,825	15,424	26.41	584
1976	14,322.77	8,650	9,220	6,535	27.06	242
1977	80,315.53	47,546	50,681	37,666	27.71	1,359
1978	52,123.26	30,216	32,208	25,128	28.38	885
1979	92,226.64	52,331	55,782	45,667	29.05	1,572
1980	64,848.18	35,987	38,360	32,973	29.73	1,109
1981	100,089.51	54,279	57,858	52,240	30.42	1,717
1982	139,962.97	74,131	79,019	74,940	31.11	2,409
1983	42,571.41	22,001	23,452	23,377	31.81	735
1984	151,192.69	76,171	81,194	85,118	32.52	2,617
1985	113,212.41	55,542	59,204	65,330	33.24	1,965
1986	350,877.43	167,443	178,484	207,481	33.97	6,108
1987	278,638.03	129,243	137,765	168,737	34.70	4,863
1988	657,959.38	296,255	315,790	407,965	35.44	11,511
1989	978,987.38	427,341	455,520	621,366	36.19	17,170
1990	195,707.30	82,738	88,194	127,084	36.94	3,440
1991	241,628.74	98,787	105,301	160,491	37.70	4,257
1992	745,640.31	294,314	313,721	506,483	38.47	13,166
1993	642,148.76	244,282	260,390	445,974	39.25	11,362
1994	825,607.99	302,266	322,197	585,972	40.03	14,638
1995	1,554,123.11	546,761	582,814	1,126,721	40.81	27,609
1996	99,010.56	33,381	35,582	73,330	41.61	1,762
1997	1,757,638.79	566,816	604,192	1,329,211	42.41	31,342
1998	612,285.02	188,469	200,897	472,617	43.21	10,938
1999	1,219,071.68	357,143	380,693	960,286	44.02	21,815
2000	1,640,582.47	455,979	486,046	1,318,595	44.84	29,407
2001	1,246,928.01	327,584	349,185	1,022,436	45.67	22,387
2002	849,773.71	210,478	224,357	710,394	46.49	15,281
2003	4,115,334.57	955,939	1,018,973	3,507,895	47.33	74,116
2004	2,680,167.53	581,293	619,623	2,328,561	48.17	48,340
2005	1,445,594.24	291,268	310,474	1,279,680	49.01	26,111
2006	2,618,559.54	486,301	518,368	2,362,047	49.87	47,364
2007	3,076,611.74	523,445	557,961	2,826,312	50.72	55,724
2008	4,465,537.33	689,314	734,767	4,177,324	51.58	80,987
2009	6,174,644.99	854,651	911,007	5,881,102	52.45	112,128
2010	1,960,211.11	240,053	255,882	1,900,350	53.32	35,640
2011	3,452,802.98	367,161	391,371	3,406,712	54.20	62,854
2012	5,120,430.26	461,863	492,318	5,140,155	55.08	93,322
2013	1,998,894.98	148,044	157,806	2,040,978	55.96	36,472
2014	991,967.59	57,286	61,064	1,030,100	56.85	18,120

PACIFICORP
UTAH PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -10						
2015	279,330.67	11,522	12,282	294,982	57.75	5,108
2016	42,325.51	1,055	1,125	45,433	58.64	775
2017	946,303.71	7,807	8,321	1,032,613	59.55	17,340
	55,309,142.08	11,748,906	12,522,302	48,317,754		994,384
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					48.6	1.80

PACIFICORP
UTAH PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0						
NET SALVAGE PERCENT.. -15						
1910	2,926.87	3,366	3,366			
1912	400.00	460	460			
1913	263.47	303	303			
1915	659.96	759	759			
1916	1,370.23	1,576	1,576			
1917	2,502.97	2,878	2,878			
1918	12,120.54	13,869	13,939			
1919	1,503.59	1,709	1,729			
1920	31.81	36	37			
1921	13,361.85	14,970	15,366			
1922	748.60	832	861			
1923	9,976.68	11,010	11,473			
1924	3,001.74	3,287	3,452			
1925	1,861.23	2,022	2,140			
1926	1,702.85	1,836	1,957	1	3.13	
1927	6,085.91	6,509	6,938	61	3.50	17
1928	8,542.81	9,062	9,659	165	3.88	43
1929	5,719.34	6,018	6,414	163	4.25	38
1930	17,615.89	18,382	19,592	666	4.63	144
1931	5,489.97	5,681	6,055	258	5.01	51
1932	1,031.68	1,059	1,129	57	5.38	11
1933	526.81	536	571	35	5.76	6
1935	1,571.00	1,571	1,674	133	6.53	20
1936	6,599.91	6,541	6,972	618	6.91	89
1937	8,003.15	7,860	8,378	826	7.30	113
1938	8,523.09	8,296	8,842	960	7.68	125
1939	8,122.38	7,833	8,349	992	8.07	123
1940	6,661.82	6,365	6,784	877	8.46	104
1941	22,505.12	21,300	22,703	3,178	8.85	359
1942	15,616.94	14,641	15,605	2,354	9.24	255
1943	4,989.67	4,632	4,937	801	9.64	83
1944	9,967.11	9,163	9,766	1,696	10.03	169
1945	6,270.49	5,707	6,083	1,128	10.43	108
1946	25,781.56	23,227	24,756	4,893	10.83	452
1947	24,954.27	22,252	23,717	4,980	11.23	443
1948	175,171.18	154,590	164,769	36,678	11.63	3,154
1949	167,627.92	146,391	156,030	36,742	12.03	3,054
1950	131,404.58	113,518	120,993	30,122	12.44	2,421
1951	71,155.42	60,799	64,802	17,027	12.85	1,325
1952	127,360.05	107,651	114,739	31,725	13.25	2,394
1953	256,326.92	214,184	228,287	66,489	13.67	4,864

PACIFICORP
UTAH PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0						
NET SALVAGE PERCENT.. -15						
1954	264,494.45	218,515	232,904	71,265	14.08	5,061
1955	360,613.10	294,524	313,917	100,788	14.49	6,956
1956	253,047.73	204,227	217,675	73,330	14.91	4,918
1957	585,925.31	467,223	497,988	175,826	15.33	11,469
1958	275,451.40	216,987	231,275	85,494	15.75	5,428
1959	302,603.88	235,383	250,882	97,112	16.18	6,002
1960	780,141.68	599,305	638,767	258,396	16.60	15,566
1961	666,958.95	505,762	539,065	227,938	17.03	13,384
1962	561,945.06	420,571	448,264	197,973	17.46	11,339
1963	341,834.72	252,377	268,995	124,115	17.90	6,934
1964	861,315.72	627,391	668,703	321,810	18.33	17,556
1965	286,861.22	206,050	219,618	110,272	18.77	5,875
1966	361,679.13	256,130	272,995	142,936	19.21	7,441
1967	625,593.40	436,552	465,298	254,134	19.66	12,926
1968	507,313.53	348,880	371,853	211,558	20.10	10,525
1969	1,042,008.24	705,804	752,279	446,030	20.55	21,705
1970	350,889.28	233,962	249,368	154,155	21.01	7,337
1971	401,600.49	263,619	280,977	180,864	21.46	8,428
1972	448,359.05	289,568	308,635	206,978	21.92	9,442
1973	1,141,731.29	725,034	772,775	540,216	22.39	24,128
1974	746,754.77	466,311	497,016	361,752	22.85	15,832
1975	2,897,400.93	1,777,961	1,895,034	1,436,977	23.32	61,620
1976	2,495,231.67	1,503,627	1,602,636	1,266,880	23.80	53,230
1977	1,251,118.98	740,400	789,153	649,634	24.27	26,767
1978	917,324.43	532,525	567,590	487,333	24.76	19,682
1979	1,430,769.88	814,795	868,447	776,938	25.24	30,782
1980	1,309,713.58	731,095	779,235	726,936	25.73	28,252
1981	3,102,844.69	1,696,356	1,808,056	1,760,215	26.23	67,107
1982	2,304,078.93	1,233,696	1,314,931	1,334,760	26.72	49,954
1983	2,752,372.46	1,441,445	1,536,360	1,628,868	27.23	59,819
1984	2,638,820.98	1,351,024	1,439,985	1,594,659	27.74	57,486
1985	2,060,606.19	1,030,818	1,098,694	1,271,003	28.25	44,991
1986	3,613,208.08	1,764,293	1,880,466	2,274,723	28.77	79,066
1987	2,342,515.94	1,115,811	1,189,284	1,504,609	29.29	51,369
1988	1,110,594.68	515,471	549,413	727,771	29.82	24,405
1989	5,640,591.25	2,547,968	2,715,744	3,770,936	30.36	124,207
1990	2,005,996.62	881,234	939,261	1,367,635	30.90	44,260
1991	3,593,769.27	1,533,282	1,634,244	2,498,591	31.45	79,446
1992	8,582,666.03	3,553,224	3,787,193	6,082,873	32.00	190,090
1993	10,683,324.35	4,285,295	4,567,468	7,718,355	32.56	237,050
1994	11,418,935.13	4,430,661	4,722,406	8,409,369	33.13	253,829

PACIFICORP
UTAH PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0						
NET SALVAGE PERCENT.. -15						
1995	13,440,087.89	5,035,598	5,367,177	10,088,924	33.71	299,286
1996	3,496,372.55	1,263,344	1,346,531	2,674,297	34.29	77,991
1997	15,483,124.74	5,380,850	5,735,162	12,070,431	34.89	345,957
1998	9,184,324.09	3,065,084	3,266,910	7,295,063	35.49	205,553
1999	13,427,050.45	4,292,628	4,575,284	10,865,824	36.10	300,992
2000	19,667,936.15	6,007,374	6,402,941	16,215,186	36.72	441,590
2001	24,373,165.14	7,091,372	7,558,317	20,470,823	37.35	548,081
2002	19,989,377.64	5,521,666	5,885,251	17,102,533	37.99	450,185
2003	28,448,318.85	7,432,977	7,922,416	24,793,151	38.64	641,645
2004	26,279,592.51	6,467,408	6,893,267	23,328,264	39.30	593,595
2005	19,169,409.35	4,417,782	4,708,679	17,336,142	39.98	433,620
2006	14,172,416.06	3,041,259	3,241,516	13,056,762	40.67	321,042
2007	16,096,775.11	3,195,049	3,405,433	15,105,858	41.37	365,140
2008	24,135,197.47	4,390,916	4,680,044	23,075,433	42.09	548,240
2009	42,084,009.99	6,940,074	7,397,057	40,999,554	42.83	957,263
2010	13,379,294.68	1,975,587	2,105,673	13,280,516	43.58	304,739
2011	19,144,231.19	2,487,793	2,651,606	19,364,260	44.35	436,624
2012	24,466,235.51	2,729,209	2,908,919	25,227,252	45.15	558,743
2013	12,564,315.87	1,167,476	1,244,351	13,204,612	45.96	287,307
2014	15,568,634.35	1,145,851	1,221,302	16,682,628	46.80	356,466
2015	6,153,060.30	329,743	351,456	6,724,563	47.67	141,065
2016	2,769,938.43	91,103	97,102	3,088,327	48.57	63,585
2017	17,645,500.47	198,865	211,959	20,080,367	49.51	405,582
	485,633,432.64	126,166,845	134,472,042	424,006,406		10,915,920

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.8 2.25

PACIFICORP
UTAH PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -85						
1918	185.94	342	344			
1919	931.07	1,697	1,722			
1920	1,368.62	2,470	2,532			
1921	1,324.65	2,367	2,451			
1922	2,638.83	4,668	4,882			
1923	3,747.10	6,563	6,932			
1924	3,573.57	6,197	6,605	6	3.13	2
1925	5,410.90	9,291	9,903	107	3.59	30
1926	5,661.41	9,627	10,261	213	4.04	53
1927	4,234.26	7,130	7,599	234	4.49	52
1928	8,008.98	13,356	14,235	582	4.93	118
1929	10,479.36	17,309	18,448	939	5.36	175
1930	17,482.49	28,597	30,480	1,863	5.79	322
1931	14,273.55	23,126	24,648	1,758	6.21	283
1932	3,404.19	5,464	5,824	474	6.62	72
1933	2,753.48	4,378	4,666	428	7.03	61
1934	5,042.53	7,941	8,464	865	7.44	116
1935	7,087.73	11,056	11,784	1,328	7.84	169
1936	12,907.79	19,944	21,257	2,622	8.24	318
1937	14,748.03	22,569	24,055	3,229	8.64	374
1938	11,063.91	16,768	17,872	2,596	9.04	287
1939	18,802.88	28,225	30,083	4,702	9.43	499
1940	23,025.26	34,222	36,475	6,122	9.83	623
1941	29,004.63	42,680	45,490	8,169	10.23	799
1942	17,346.49	25,275	26,939	5,152	10.62	485
1943	20,163.32	29,081	30,995	6,307	11.02	572
1944	26,043.50	37,176	39,623	8,557	11.42	749
1945	27,807.66	39,283	41,869	9,575	11.82	810
1946	71,649.00	100,155	106,748	25,803	12.22	2,112
1947	88,520.61	122,429	130,489	33,274	12.62	2,637
1948	138,792.57	189,904	202,405	54,361	13.02	4,175
1949	103,569.45	140,139	149,364	42,239	13.43	3,145
1950	95,817.46	128,196	136,635	40,627	13.84	2,935
1951	144,662.27	191,352	203,949	63,676	14.25	4,468
1952	130,433.34	170,504	181,728	59,574	14.67	4,061
1953	202,832.35	261,992	279,239	96,001	15.09	6,362
1954	169,363.30	216,130	230,358	82,964	15.51	5,349
1955	195,763.33	246,777	263,022	99,140	15.93	6,223
1956	236,825.73	294,772	314,177	123,951	16.36	7,576
1957	258,362.73	317,373	338,266	139,705	16.80	8,316
1958	317,341.82	384,774	410,104	176,978	17.23	10,272

PACIFICORP
UTAH PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -85						
1959	345,392.35	413,162	440,361	198,615	17.67	11,240
1960	460,196.03	542,829	578,564	272,799	18.12	15,055
1961	462,379.82	537,706	573,103	282,300	18.57	15,202
1962	421,652.23	483,323	515,140	264,917	19.02	13,928
1963	863,004.37	974,539	1,038,693	557,865	19.48	28,638
1964	662,354.01	736,683	785,179	440,176	19.94	22,075
1965	551,744.00	604,270	644,049	376,677	20.40	18,465
1966	676,969.98	729,645	777,678	474,716	20.87	22,746
1967	551,761.73	584,895	623,399	397,360	21.35	18,612
1968	654,538.95	682,219	727,130	483,767	21.83	22,161
1969	683,237.59	699,997	746,078	517,912	22.31	23,214
1970	739,859.84	744,595	793,612	575,129	22.80	25,225
1971	805,761.64	796,310	848,731	641,928	23.29	27,562
1972	918,932.44	891,153	949,818	750,207	23.79	31,535
1973	1,249,416.60	1,188,070	1,266,281	1,045,140	24.30	43,010
1974	1,316,716.39	1,227,706	1,308,526	1,127,399	24.80	45,460
1975	1,655,323.25	1,511,575	1,611,082	1,451,266	25.32	57,317
1976	1,831,185.26	1,637,611	1,745,415	1,642,278	25.83	63,580
1977	2,387,400.55	2,089,095	2,226,620	2,190,071	26.35	83,115
1978	2,969,559.34	2,540,280	2,707,507	2,786,178	26.88	103,652
1979	2,900,074.88	2,423,970	2,583,540	2,781,599	27.41	101,481
1980	3,133,996.27	2,558,030	2,726,425	3,071,468	27.94	109,931
1981	3,305,177.30	2,631,714	2,804,960	3,309,618	28.48	116,208
1982	6,610,832.28	5,131,725	5,469,547	6,760,493	29.02	232,960
1983	3,560,745.08	2,691,603	2,868,792	3,718,586	29.57	125,755
1984	5,456,463.87	4,013,557	4,277,770	5,816,688	30.12	193,117
1985	6,168,591.55	4,409,556	4,699,838	6,712,056	30.68	218,776
1986	7,483,748.32	5,194,619	5,536,581	8,308,353	31.24	265,952
1987	3,976,608.36	2,677,848	2,854,131	4,502,594	31.80	141,591
1988	3,285,940.09	2,144,667	2,285,851	3,793,138	32.36	117,217
1989	2,936,658.46	1,854,764	1,976,863	3,455,955	32.93	104,949
1990	4,053,266.71	2,473,020	2,635,819	4,862,724	33.51	145,113
1991	3,436,646.19	2,024,322	2,157,583	4,200,212	34.08	123,246
1992	5,104,524.62	2,897,226	3,087,951	6,355,420	34.66	183,365
1993	6,228,917.80	3,401,737	3,625,674	7,897,824	35.24	224,115
1994	6,909,553.50	3,625,166	3,863,811	8,918,863	35.82	248,991
1995	10,737,294.53	5,399,034	5,754,453	14,109,542	36.41	387,518
1996	11,330,903.72	5,450,165	5,808,950	15,153,222	37.00	409,547
1997	15,333,654.07	7,040,754	7,504,248	20,863,012	37.59	555,015
1998	10,714,423.00	4,685,846	4,994,316	14,827,367	38.18	388,354
1999	10,095,254.45	4,194,679	4,470,815	14,205,406	38.77	366,402

PACIFICORP
UTAH PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -85						
2000	11,502,312.78	4,528,230	4,826,324	16,452,955	39.36	418,012
2001	8,870,091.19	3,295,061	3,511,975	12,897,694	39.96	322,765
2002	8,675,788.16	3,030,279	3,229,763	12,820,445	40.56	316,086
2003	10,100,992.67	3,303,833	3,521,325	15,165,511	41.16	368,453
2004	11,683,565.46	3,562,085	3,796,578	17,818,018	41.76	426,677
2005	13,125,563.24	3,710,334	3,954,586	20,327,706	42.36	479,880
2006	9,044,906.53	2,356,017	2,511,114	14,221,963	42.96	331,051
2007	13,993,083.08	3,334,272	3,553,768	22,333,436	43.56	512,705
2008	13,803,416.94	2,977,535	3,173,546	22,362,775	44.17	506,289
2009	13,356,567.02	2,579,687	2,749,508	21,960,141	44.78	490,401
2010	13,807,004.39	2,360,169	2,515,539	23,027,419	45.38	507,435
2011	19,670,329.50	2,918,487	3,110,611	33,279,499	45.99	723,625
2012	12,312,737.58	1,544,387	1,646,054	21,132,511	46.61	453,390
2013	11,640,695.09	1,197,362	1,276,185	20,259,101	47.22	429,036
2014	12,568,035.22	1,009,088	1,075,516	22,175,349	47.83	463,628
2015	15,077,679.89	864,705	921,629	26,972,079	48.45	556,699
2016	14,361,196.62	494,169	526,700	26,041,514	49.07	530,701
2017	12,812,745.99	146,962	156,637	23,546,943	49.69	473,877
	381,829,828.86	142,973,626	152,385,164	554,000,019		13,836,705
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					40.0	3.62

PACIFICORP
UTAH PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R0.5						
NET SALVAGE PERCENT.. -40						
1914	211.35	284	296			
1915	475.46	633	666			
1916	1,245.65	1,643	1,744			
1917	1,475.51	1,928	2,055	11	3.60	3
1918	1,297.58	1,680	1,791	26	4.06	6
1919	2,661.19	3,414	3,639	87	4.51	19
1920	2,810.39	3,573	3,808	127	4.96	26
1921	2,234.88	2,817	3,002	127	5.39	24
1922	3,940.84	4,923	5,247	270	5.82	46
1923	5,108.87	6,325	6,741	411	6.25	66
1924	4,555.76	5,590	5,958	420	6.67	63
1925	6,820.12	8,296	8,842	706	7.08	100
1926	6,808.45	8,208	8,748	784	7.50	105
1927	4,945.00	5,910	6,299	624	7.90	79
1928	8,826.25	10,455	11,143	1,214	8.31	146
1929	11,831.36	13,892	14,806	1,758	8.71	202
1930	19,067.80	22,191	23,652	3,043	9.11	334
1931	14,738.40	17,000	18,119	2,515	9.51	264
1932	3,702.38	4,233	4,512	671	9.90	68
1933	2,844.57	3,223	3,435	547	10.30	53
1934	4,918.21	5,521	5,884	1,001	10.70	94
1935	6,803.14	7,568	8,066	1,458	11.09	131
1936	12,242.51	13,493	14,381	2,759	11.49	240
1937	19,702.11	21,515	22,931	4,652	11.88	392
1938	14,275.32	15,441	16,457	3,528	12.28	287
1939	21,734.33	23,283	24,816	5,612	12.68	443
1940	21,967.40	23,305	24,839	5,915	13.08	452
1941	30,238.45	31,766	33,857	8,477	13.48	629
1942	13,584.81	14,127	15,057	3,962	13.89	285
1943	15,255.15	15,705	16,739	4,618	14.29	323
1944	18,963.25	19,322	20,594	5,955	14.70	405
1945	21,969.00	22,151	23,609	7,148	15.11	473
1946	62,423.71	62,260	66,358	21,035	15.53	1,354
1947	94,942.56	93,683	99,850	33,070	15.94	2,075
1948	116,897.63	114,075	121,584	42,073	16.36	2,572
1949	91,960.32	88,738	94,579	34,165	16.78	2,036
1950	82,564.98	78,752	83,936	31,655	17.21	1,839
1951	123,209.41	116,145	123,791	48,702	17.64	2,761
1952	92,250.14	85,933	91,590	37,560	18.07	2,079
1953	183,825.57	169,139	180,273	77,083	18.51	4,164
1954	161,319.42	146,591	156,241	69,606	18.95	3,673

PACIFICORP
UTAH PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R0.5						
NET SALVAGE PERCENT.. -40						
1955	180,315.72	161,798	172,449	79,993	19.39	4,125
1956	209,448.40	185,493	197,704	95,524	19.84	4,815
1957	224,770.44	196,441	209,372	105,307	20.29	5,190
1958	302,381.01	260,744	277,908	145,425	20.74	7,012
1959	263,658.92	224,209	238,968	130,154	21.20	6,139
1960	360,167.38	301,981	321,860	182,374	21.66	8,420
1961	453,380.00	374,612	399,272	235,460	22.13	10,640
1962	358,960.55	292,220	311,456	191,089	22.60	8,455
1963	681,712.29	546,478	582,451	371,946	23.08	16,116
1964	513,239.31	405,038	431,701	286,834	23.56	12,175
1965	418,067.27	324,727	346,103	239,191	24.04	9,950
1966	358,733.46	274,085	292,127	210,100	24.53	8,565
1967	634,347.46	476,609	507,983	380,103	25.02	15,192
1968	555,454.05	410,133	437,131	340,505	25.52	13,343
1969	551,354.49	399,958	426,286	345,610	26.02	13,282
1970	612,821.77	436,602	465,342	392,608	26.52	14,804
1971	603,944.61	422,288	450,086	395,436	27.03	14,630
1972	742,151.86	508,919	542,420	496,593	27.55	18,025
1973	1,022,547.17	687,681	732,949	698,617	28.06	24,897
1974	1,153,270.92	759,756	809,769	804,810	28.59	28,150
1975	1,794,706.32	1,158,128	1,234,365	1,278,224	29.11	43,910
1976	1,816,539.11	1,147,243	1,222,763	1,320,392	29.64	44,548
1977	2,429,996.71	1,500,654	1,599,438	1,802,557	30.18	59,727
1978	2,831,822.17	1,709,158	1,821,667	2,142,884	30.72	69,755
1979	2,554,551.67	1,506,046	1,605,185	1,971,187	31.26	63,058
1980	2,537,353.67	1,459,745	1,555,836	1,996,459	31.81	62,762
1981	2,660,611.49	1,492,699	1,590,960	2,133,896	32.36	65,942
1982	5,005,828.72	2,737,107	2,917,284	4,090,876	32.91	124,305
1983	2,553,582.62	1,359,185	1,448,657	2,126,359	33.47	63,530
1984	4,438,348.54	2,297,884	2,449,148	3,764,540	34.03	110,624
1985	4,522,752.58	2,275,921	2,425,739	3,906,115	34.59	112,926
1986	5,076,029.29	2,479,366	2,642,576	4,463,865	35.16	126,959
1987	2,902,361.63	1,374,738	1,465,233	2,598,073	35.73	72,714
1988	2,201,683.23	1,010,335	1,076,843	2,005,514	36.30	55,248
1989	2,176,865.35	966,215	1,029,818	2,017,793	36.88	54,712
1990	2,977,364.13	1,277,504	1,361,599	2,806,711	37.45	74,946
1991	2,483,139.06	1,027,483	1,095,120	2,381,275	38.04	62,599
1992	4,359,877.50	1,738,431	1,852,867	4,250,962	38.62	110,072
1993	5,478,354.73	2,102,034	2,240,406	5,429,291	39.20	138,502
1994	6,479,917.26	2,387,266	2,544,414	6,527,470	39.79	164,048
1995	6,893,274.72	2,434,070	2,594,299	7,056,286	40.38	174,747

PACIFICORP
UTAH PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R0.5						
NET SALVAGE PERCENT.. -40						
1996	6,022,932.66	2,034,667	2,168,604	6,263,502	40.97	152,880
1997	8,727,336.51	2,814,723	3,000,009	9,218,262	41.56	221,806
1998	6,426,156.50	1,972,599	2,102,450	6,894,169	42.16	163,524
1999	5,085,831.63	1,483,344	1,580,989	5,539,175	42.75	129,571
2000	7,249,518.78	2,001,650	2,133,413	8,015,913	43.35	184,911
2001	10,525,318.41	2,742,414	2,922,940	11,812,506	43.95	268,771
2002	7,954,782.97	1,948,922	2,077,214	9,059,482	44.55	203,355
2003	10,125,752.35	2,323,313	2,476,251	11,699,802	45.15	259,132
2004	8,905,591.62	1,904,835	2,030,225	10,437,603	45.75	228,144
2005	6,786,033.89	1,345,928	1,434,527	8,065,920	46.35	174,022
2006	4,235,005.36	774,091	825,047	5,103,961	46.95	108,711
2007	5,458,422.83	911,360	971,353	6,670,439	47.56	140,253
2008	8,395,464.19	1,271,157	1,354,834	10,398,816	48.16	215,922
2009	6,646,667.38	901,222	960,547	8,344,787	48.77	171,105
2010	7,773,099.66	931,093	992,384	9,889,956	49.38	200,283
2011	8,553,667.13	889,273	947,812	11,027,322	49.99	220,591
2012	4,749,840.89	418,670	446,230	6,203,547	50.60	122,600
2013	4,850,026.56	349,551	372,561	6,417,476	51.22	125,292
2014	3,776,201.98	212,472	226,458	5,060,225	51.83	97,631
2015	4,648,816.86	186,789	199,085	6,309,259	52.45	120,291
2016	6,338,559.93	152,810	162,869	8,711,115	53.07	164,144
2017	6,322,904.95	50,811	54,156	8,797,911	53.69	163,865
	235,250,269.85	72,007,409	76,747,447	252,602,931		5,964,674
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					42.3	2.54

PACIFICORP
UTAH PROPERTY

ACCOUNT 366 UNDERGOUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -45						
1912	428.89	606	622			
1915	50.83	71	74			
1916	82.01	114	119			
1917	82.87	114	120			
1918	13.61	19	20			
1919	41.29	56	60			
1920	20.39	28	30			
1921	60.62	82	87	1	3.93	
1922	118.24	160	171			
1923	235.27	316	337	4	4.39	1
1924	642.99	861	918	14	4.61	3
1925	206.87	276	294	6	4.83	1
1926	92.58	123	131	3	5.05	1
1927	67.40	89	95	3	5.27	1
1928	374.33	493	525	18	5.49	3
1929	278.14	365	389	14	5.70	2
1930	912.24	1,192	1,270	53	5.93	9
1931	529.35	689	734	34	6.15	6
1932	85.72	111	118	6	6.38	1
1933	25.75	33	35	2	6.61	
1934	20.60	26	28	2	6.84	
1935	67.47	86	92	6	7.07	1
1936	231.34	295	314	21	7.31	3
1937	739.66	938	1,000	73	7.55	10
1938	480.06	606	646	50	7.80	6
1939	334.19	420	448	37	8.05	5
1940	93.62	117	125	11	8.30	1
1941	37.95	47	50	5	8.56	1
1942	29.67	37	39	4	8.83	
1943	278.79	343	366	38	9.11	4
1944	283.11	346	369	42	9.39	4
1945	42.82	52	55	7	9.68	1
1946	1,060.13	1,282	1,366	171	9.98	17
1948	5,532.16	6,602	7,037	985	10.62	93
1949	3,524.44	4,178	4,453	657	10.95	60
1950	15,179.17	17,865	19,041	2,969	11.30	263
1951	3,454.36	4,035	4,301	708	11.66	61
1952	6,469.49	7,500	7,994	1,387	12.03	115
1953	5,196.77	5,976	6,369	1,166	12.42	94
1954	13,643.85	15,556	16,580	3,204	12.82	250
1955	40,572.76	45,858	48,877	9,954	13.23	752

PACIFICORP
UTAH PROPERTY

ACCOUNT 366 UNDERGOUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -45						
1956	18,774.31	21,025	22,409	4,814	13.66	352
1957	22,729.01	25,207	26,866	6,091	14.11	432
1958	22,709.78	24,933	26,574	6,355	14.57	436
1959	6,700.20	7,280	7,759	1,956	15.04	130
1960	35,806.44	38,481	41,014	10,905	15.53	702
1961	23,612.83	25,091	26,743	7,496	16.03	468
1962	41,771.99	43,863	46,750	13,819	16.55	835
1963	62,388.32	64,711	68,971	21,492	17.08	1,258
1964	144,274.03	147,762	157,489	51,708	17.62	2,935
1965	88,271.78	89,212	95,085	32,909	18.18	1,810
1966	92,746.62	92,457	98,543	35,940	18.75	1,917
1967	116,841.72	114,811	122,369	47,051	19.34	2,433
1968	88,392.11	85,595	91,230	36,939	19.93	1,853
1969	206,141.58	196,581	209,521	89,384	20.54	4,352
1970	258,677.20	242,802	258,785	116,297	21.16	5,496
1971	561,281.33	518,289	552,407	261,451	21.79	11,999
1972	917,314.02	832,646	887,457	442,648	22.44	19,726
1973	689,659.95	615,174	655,669	344,338	23.09	14,913
1974	1,164,912.28	1,020,230	1,087,389	601,734	23.76	25,326
1975	1,202,606.23	1,033,765	1,101,815	641,964	24.43	26,278
1976	1,295,688.69	1,092,492	1,164,408	714,341	25.11	28,448
1977	1,896,373.24	1,566,885	1,670,029	1,079,712	25.81	41,833
1978	2,296,032.71	1,858,286	1,980,612	1,348,635	26.51	50,873
1979	2,602,961.06	2,061,406	2,197,103	1,577,191	27.23	57,921
1980	1,709,663.54	1,324,214	1,411,384	1,067,628	27.95	38,198
1981	1,844,434.62	1,396,053	1,487,952	1,186,478	28.68	41,370
1982	2,317,107.31	1,712,392	1,825,114	1,534,692	29.42	52,165
1983	1,852,728.26	1,335,625	1,423,546	1,262,910	30.17	41,860
1984	2,827,044.25	1,986,766	2,117,550	1,981,664	30.92	64,090
1985	2,939,633.68	2,011,161	2,143,551	2,118,918	31.69	66,864
1986	2,792,687.38	1,858,673	1,981,025	2,068,372	32.46	63,721
1987	1,670,471.91	1,080,294	1,151,407	1,270,777	33.24	38,230
1988	1,375,186.14	863,072	919,886	1,074,134	34.03	31,564
1989	1,566,569.53	953,291	1,016,044	1,255,482	34.82	36,056
1990	1,934,640.78	1,139,400	1,214,404	1,590,825	35.63	44,648
1991	2,571,966.41	1,464,404	1,560,802	2,168,549	36.44	59,510
1992	4,678,331.06	2,572,130	2,741,447	4,042,133	37.25	108,514
1993	4,701,458.62	2,490,497	2,654,440	4,162,675	38.08	109,314
1994	5,276,758.32	2,689,432	2,866,471	4,784,829	38.91	122,972
1995	6,732,898.33	3,296,572	3,513,577	6,249,126	39.74	157,250
1996	8,629,071.46	4,047,682	4,314,131	8,198,023	40.59	201,971

PACIFICORP
UTAH PROPERTY

ACCOUNT 366 UNDERGOUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -45						
1997	10,581,240.81	4,745,988	5,058,404	10,284,395	41.44	248,176
1998	8,074,017.87	3,453,661	3,681,007	8,026,319	42.30	189,747
1999	3,967,909.32	1,614,826	1,721,126	4,032,343	43.16	93,428
2000	5,843,847.98	2,255,413	2,403,881	6,069,699	44.03	137,854
2001	5,440,620.66	1,985,399	2,116,093	5,772,807	44.90	128,570
2002	3,193,231.03	1,097,354	1,169,590	3,460,595	45.78	75,592
2003	4,765,089.97	1,535,057	1,636,106	5,273,274	46.67	112,991
2004	4,222,600.63	1,269,434	1,352,998	4,769,773	47.56	100,290
2005	6,019,126.92	1,680,089	1,790,685	6,937,049	48.45	143,180
2006	4,549,693.92	1,170,977	1,248,059	5,348,997	49.35	108,389
2007	7,916,606.41	1,863,399	1,986,062	9,493,017	50.26	188,878
2008	8,467,638.60	1,806,964	1,925,912	10,352,164	51.17	202,309
2009	7,925,080.33	1,516,860	1,616,711	9,874,655	52.08	189,606
2010	7,118,530.56	1,204,252	1,283,525	9,038,344	53.00	170,535
2011	6,643,960.80	976,187	1,040,447	8,593,296	53.92	159,371
2012	5,974,343.39	743,528	792,472	7,870,326	54.85	143,488
2013	5,253,699.25	537,059	572,412	7,045,452	55.77	126,331
2014	5,305,912.84	421,839	449,607	7,243,967	56.71	127,737
2015	6,467,904.10	368,855	393,136	8,985,325	57.64	155,887
2016	7,570,623.23	259,835	276,939	10,700,465	58.58	182,664
2017	7,066,860.27	80,234	85,516	10,161,431	59.53	170,694
	201,747,479.72	74,745,815	79,666,115	212,867,731		4,738,509

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.9 2.35

PACIFICORP
UTAH PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -20						
1927	1.29	1	1	1	5.27	
1928	16.04	17	18	1	5.49	
1929	21.28	23	25	1	5.70	
1930	94.38	102	109	4	5.93	1
1931	87.58	94	100	5	6.15	1
1932	18.40	20	21	1	6.38	
1933	7.11	8	9			
1934	7.11	8	9			
1935	27.01	29	31	1	7.07	
1936	213.02	224	239	17	7.31	2
1937	358.14	376	401	29	7.55	4
1938	198.05	207	221	17	7.80	2
1939	208.86	217	231	20	8.05	2
1940	433.89	449	479	42	8.30	5
1941	100.40	103	110	10	8.56	1
1942	149.50	153	163	16	8.83	2
1943	350.93	357	381	40	9.11	4
1944	92.51	94	100	11	9.39	1
1945	13.53	14	15	1	9.68	
1946	481.60	482	514	64	9.98	6
1947	496.78	494	527	69	10.29	7
1948	3,104.33	3,066	3,268	457	10.62	43
1949	2,157.38	2,116	2,255	334	10.95	31
1950	3,257.49	3,173	3,382	527	11.30	47
1951	3,862.91	3,735	3,981	654	11.66	56
1952	4,236.07	4,064	4,332	751	12.03	62
1953	11,750.41	11,182	11,918	2,182	12.42	176
1954	24,145.01	22,783	24,283	4,691	12.82	366
1955	31,623.47	29,581	31,528	6,420	13.23	485
1956	82,858.77	76,793	81,848	17,583	13.66	1,287
1957	62,884.12	57,715	61,514	13,947	14.11	988
1958	72,928.57	66,263	70,625	16,889	14.57	1,159
1959	45,230.34	40,671	43,348	10,928	15.04	727
1960	67,579.01	60,105	64,062	17,033	15.53	1,097
1961	99,368.25	87,384	93,136	26,106	16.03	1,629
1962	46,842.88	40,707	43,387	12,824	16.55	775
1963	52,026.78	44,660	47,600	14,832	17.08	868
1964	209,009.85	177,156	188,818	61,994	17.62	3,518
1965	172,793.36	144,524	154,038	53,314	18.18	2,933
1966	130,727.82	107,850	114,949	41,924	18.75	2,236
1967	158,754.82	129,100	137,598	52,908	19.34	2,736

PACIFICORP
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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -20						
1968	223,028.09	178,734	190,500	77,134	19.93	3,870
1969	203,568.34	160,657	171,233	73,049	20.54	3,556
1970	592,445.72	460,209	490,503	220,432	21.16	10,417
1971	737,356.86	563,485	600,578	284,250	21.79	13,045
1972	1,299,916.12	976,497	1,040,777	519,122	22.44	23,134
1973	1,228,660.08	907,002	966,707	507,685	23.09	21,987
1974	1,978,303.88	1,433,875	1,528,263	845,702	23.76	35,594
1975	2,537,252.03	1,804,991	1,923,808	1,120,894	24.43	45,882
1976	2,688,292.37	1,875,890	1,999,374	1,226,577	25.11	48,848
1977	5,078,076.56	3,472,368	3,700,944	2,392,748	25.81	92,706
1978	6,246,521.89	4,183,945	4,459,362	3,036,464	26.51	114,540
1979	6,410,806.62	4,201,668	4,478,251	3,214,717	27.23	118,058
1980	6,157,513.52	3,946,991	4,206,810	3,182,206	27.95	113,854
1981	7,083,292.26	4,436,974	4,729,047	3,770,904	28.68	131,482
1982	8,600,023.92	5,259,809	5,606,047	4,713,982	29.42	160,231
1983	5,811,543.44	3,467,190	3,695,425	3,278,427	30.17	108,665
1984	8,718,768.93	5,070,871	5,404,672	5,057,851	30.92	163,579
1985	11,270,371.20	6,381,239	6,801,297	6,723,148	31.69	212,154
1986	10,614,301.38	5,846,357	6,231,205	6,505,957	32.46	200,430
1987	6,316,051.57	3,380,351	3,602,870	3,976,392	33.24	119,627
1988	5,272,888.22	2,738,717	2,918,999	3,408,467	34.03	100,161
1989	6,357,466.27	3,201,645	3,412,400	4,216,560	34.82	121,096
1990	7,077,276.45	3,449,493	3,676,563	4,816,169	35.63	135,172
1991	8,059,670.18	3,797,749	4,047,744	5,623,860	36.44	154,332
1992	14,935,291.93	6,795,618	7,242,953	10,679,397	37.25	286,695
1993	15,007,048.99	6,579,030	7,012,108	10,996,351	38.08	288,770
1994	15,379,063.61	6,486,889	6,913,902	11,540,974	38.91	296,607
1995	14,778,288.60	5,988,222	6,382,409	11,351,537	39.74	285,645
1996	17,777,381.98	6,901,180	7,355,464	13,977,394	40.59	344,356
1997	21,771,048.48	8,081,326	8,613,296	17,511,962	41.44	422,586
1998	17,622,669.07	6,238,425	6,649,082	14,498,121	42.30	342,745
1999	16,880,522.32	5,685,427	6,059,682	14,196,945	43.16	328,938
2000	18,366,791.14	5,866,427	6,252,597	15,787,552	44.03	358,564
2001	19,362,278.84	5,847,486	6,232,409	17,002,326	44.90	378,671
2002	11,819,519.07	3,361,471	3,582,747	10,600,676	45.78	231,557
2003	19,116,447.10	5,096,521	5,432,010	17,507,727	46.67	375,139
2004	17,291,659.72	4,302,096	4,585,290	16,164,702	47.56	339,880
2005	21,230,190.09	4,904,174	5,227,001	20,249,227	48.45	417,941
2006	14,210,893.37	3,026,920	3,226,173	13,826,899	49.35	280,180
2007	24,440,283.29	4,760,869	5,074,263	24,254,077	50.26	482,572
2008	20,957,617.97	3,701,199	3,944,838	21,204,304	51.17	414,389

PACIFICORP
UTAH PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -20						
2009	13,570,939.36	2,149,637	2,291,141	13,993,986	52.08	268,702
2010	12,981,579.46	1,817,473	1,937,112	13,640,783	53.00	257,373
2011	13,348,277.39	1,623,097	1,729,941	14,287,992	53.92	264,985
2012	13,313,075.81	1,371,194	1,461,456	14,514,235	54.85	264,617
2013	11,233,171.69	950,326	1,012,883	12,466,923	55.77	223,542
2014	10,444,206.34	687,187	732,423	11,800,625	56.71	208,087
2015	15,052,154.66	710,401	757,164	17,305,422	57.64	300,233
2016	15,776,254.70	448,109	477,607	18,453,899	58.58	315,020
2017	14,746,937.21	138,562	147,683	17,548,642	59.53	294,787
	543,265,507.14	175,832,073	187,406,587	464,512,021		10,546,258
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					44.0	1.94

PACIFICORP
UTAH PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -10						
1928	1,314.26	1,395	1,446			
1938	531.96	526	561	24	4.75	5
1940	662.02	645	687	41	5.36	8
1941	853.84	826	880	59	5.67	10
1942	1,146.57	1,100	1,172	89	5.99	15
1943	3,493.10	3,327	3,546	296	6.31	47
1944	1,273.16	1,203	1,282	118	6.63	18
1945	1,716.07	1,608	1,714	174	6.96	25
1946	3,150.29	2,927	3,120	345	7.30	47
1947	7,798.62	7,186	7,659	919	7.63	120
1948	9,624.59	8,789	9,368	1,219	7.98	153
1949	14,690.62	13,296	14,171	1,989	8.33	239
1950	37,380.84	33,525	35,732	5,387	8.68	621
1951	60,521.76	53,769	57,308	9,266	9.04	1,025
1952	68,269.95	60,062	64,016	11,081	9.41	1,178
1953	101,988.97	88,843	94,691	17,497	9.78	1,789
1954	95,086.63	81,985	87,382	17,213	10.16	1,694
1955	112,095.13	95,652	101,949	21,356	10.54	2,026
1956	91,049.65	76,864	81,924	18,231	10.93	1,668
1957	118,036.97	98,569	105,058	24,783	11.32	2,189
1958	201,913.70	166,721	177,696	44,409	11.72	3,789
1959	1,215,339.03	991,839	1,057,129	279,744	12.13	23,062
1960	620,953.70	500,805	533,772	149,277	12.54	11,904
1961	594,762.90	473,839	505,031	149,208	12.96	11,513
1962	193,894.02	152,566	162,609	50,674	13.38	3,787
1963	110,413.88	85,768	91,414	30,041	13.81	2,175
1964	189,174.20	145,000	154,545	53,547	14.25	3,758
1965	628,987.22	475,637	506,947	184,939	14.69	12,589
1966	40,460.29	30,160	32,145	12,361	15.15	816
1967	107,719.39	79,163	84,374	34,117	15.60	2,187
1968	128,141.93	92,762	98,868	42,088	16.07	2,619
1969	140,848.52	100,411	107,021	47,912	16.54	2,897
1970	789,368.80	553,866	590,326	277,980	17.02	16,333
1971	676,659.63	467,183	497,936	246,390	17.50	14,079
1972	826,317.29	560,840	597,759	311,190	18.00	17,288
1973	1,280,699.94	854,250	910,483	498,287	18.50	26,934
1974	828,008.59	542,414	578,120	332,689	19.01	17,501
1975	1,810,425.47	1,164,372	1,241,020	750,448	19.52	38,445
1976	2,300,667.84	1,451,680	1,547,240	983,495	20.04	49,077
1977	3,179,499.55	1,966,756	2,096,222	1,401,228	20.57	68,120
1978	3,505,664.93	2,124,205	2,264,036	1,592,195	21.11	75,424

PACIFICORP
UTAH PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -10						
1979	2,272,828.28	1,347,935	1,436,666	1,063,445	21.66	49,097
1980	2,817,093.75	1,634,464	1,742,056	1,356,747	22.21	61,087
1981	4,221,351.55	2,393,857	2,551,438	2,092,049	22.77	91,877
1982	11,853,448.25	6,563,728	6,995,801	6,042,992	23.34	258,911
1983	5,104,989.93	2,758,777	2,940,380	2,675,109	23.91	111,882
1984	8,048,679.41	4,240,318	4,519,447	4,334,100	24.49	176,974
1985	11,409,282.31	5,853,167	6,238,466	6,311,745	25.08	251,664
1986	10,746,944.62	5,362,532	5,715,534	6,106,105	25.68	237,777
1987	5,061,553.49	2,454,524	2,616,099	2,951,610	26.28	112,314
1988	2,859,910.65	1,346,037	1,434,643	1,711,259	26.89	63,639
1989	4,249,213.92	1,938,270	2,065,861	2,608,274	27.51	94,812
1990	6,900,509.28	3,047,534	3,248,145	4,342,415	28.13	154,370
1991	7,379,500.62	3,150,301	3,357,677	4,759,774	28.76	165,500
1992	10,993,253.15	4,530,847	4,829,101	7,263,477	29.39	247,141
1993	6,902,333.47	2,741,372	2,921,829	4,670,738	30.03	155,536
1994	9,264,347.59	3,538,545	3,771,478	6,419,304	30.68	209,234
1995	7,833,831.36	2,872,979	3,062,100	5,555,114	31.33	177,310
1996	11,634,282.79	4,089,765	4,358,984	8,438,727	31.98	263,875
1997	18,494,841.47	6,215,802	6,624,972	13,719,354	32.64	420,323
1998	11,265,298.70	3,609,492	3,847,095	8,544,734	33.31	256,522
1999	15,232,637.01	4,645,238	4,951,022	11,804,879	33.97	347,509
2000	19,170,432.06	5,541,156	5,905,916	15,181,559	34.65	438,140
2001	14,072,949.18	3,846,995	4,100,233	11,380,011	35.32	322,197
2002	11,713,798.31	3,015,647	3,214,159	9,671,019	36.00	268,639
2003	13,840,962.56	3,342,966	3,563,025	11,662,034	36.68	317,940
2004	14,072,633.06	3,171,676	3,380,459	12,099,437	37.37	323,774
2005	17,669,021.86	3,696,907	3,940,265	15,495,659	38.06	407,138
2006	14,399,099.90	2,780,221	2,963,236	12,875,774	38.75	332,278
2007	26,752,539.70	4,727,281	5,038,465	24,389,329	39.45	618,234
2008	26,636,209.16	4,270,157	4,551,250	24,748,580	40.15	616,403
2009	19,439,678.16	2,798,050	2,982,238	18,401,408	40.85	450,463
2010	18,162,958.29	2,312,399	2,464,618	17,514,636	41.56	421,430
2011	19,750,163.64	2,186,422	2,330,349	19,394,831	42.27	458,832
2012	16,713,954.69	1,572,499	1,676,013	16,709,337	42.98	388,770
2013	18,387,078.12	1,420,052	1,513,530	18,712,256	43.70	428,198
2014	20,032,609.21	1,204,921	1,284,238	20,751,632	44.43	467,064

PACIFICORP
UTAH PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -10						
2015	22,109,364.49	952,140	1,014,817	23,305,484	45.16	516,065
2016	21,893,435.30	568,835	606,280	23,476,499	45.89	511,582
2017	21,584,765.19	186,859	199,159	23,544,083	46.63	504,913
	531,048,390.30	135,543,001	144,465,403	439,687,826		12,116,588
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					36.3	2.28

PACIFICORP
UTAH PROPERTY

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -30						
1945	210.52	248	264	10	5.10	2
1946	587.74	690	735	29	5.36	5
1947	1,816.43	2,120	2,260	101	5.62	18
1948	2,909.53	3,377	3,599	183	5.90	31
1949	3,728.48	4,303	4,586	261	6.17	42
1950	6,051.44	6,943	7,400	467	6.46	72
1951	8,608.22	9,817	10,463	728	6.75	108
1952	10,450.00	11,841	12,620	965	7.06	137
1953	18,596.17	20,936	22,314	1,861	7.37	253
1954	23,459.32	26,228	27,955	2,542	7.70	330
1955	33,763.91	37,477	39,944	3,949	8.04	491
1956	43,588.19	48,010	51,170	5,495	8.40	654
1957	49,230.89	53,795	57,336	6,664	8.77	760
1958	58,738.51	63,642	67,831	8,529	9.16	931
1959	77,541.12	83,282	88,764	12,039	9.56	1,259
1960	103,839.37	110,497	117,771	17,220	9.98	1,725
1961	119,369.64	125,810	134,092	21,089	10.41	2,026
1962	152,852.99	159,474	169,972	28,737	10.86	2,646
1963	314,042.07	324,154	345,492	62,763	11.33	5,540
1964	199,526.16	203,640	217,045	42,339	11.82	3,582
1965	230,211.76	232,184	247,468	51,807	12.33	4,202
1966	259,093.08	258,126	275,118	61,703	12.85	4,802
1967	312,969.15	307,810	328,072	78,788	13.39	5,884
1968	353,623.70	343,197	365,789	93,922	13.94	6,738
1969	425,760.08	407,467	434,289	119,199	14.51	8,215
1970	485,829.47	458,178	488,339	143,239	15.10	9,486
1971	570,672.46	529,965	564,851	177,023	15.71	11,268
1972	709,874.60	649,004	691,726	231,111	16.32	14,161
1973	870,864.15	783,022	834,566	297,557	16.96	17,545
1974	978,609.51	864,862	921,793	350,399	17.61	19,898
1975	1,124,783.83	976,499	1,040,779	421,440	18.27	23,067
1976	1,318,024.58	1,123,395	1,197,345	516,087	18.94	27,249
1977	1,574,923.12	1,316,663	1,403,335	644,065	19.63	32,810
1978	1,782,935.58	1,461,059	1,557,236	760,580	20.33	37,412
1979	1,771,451.18	1,421,917	1,515,518	787,369	21.04	37,422
1980	1,605,378.70	1,260,919	1,343,922	743,070	21.77	34,133
1981	1,469,276.68	1,128,673	1,202,970	707,090	22.50	31,426
1982	2,676,932.79	2,008,907	2,141,148	1,338,865	23.25	57,586
1983	1,398,354.49	1,024,274	1,091,699	726,162	24.01	30,244
1984	1,491,702.96	1,065,869	1,136,032	803,182	24.77	32,426
1985	1,052,931.27	732,930	781,177	587,634	25.55	22,999

PACIFICORP
UTAH PROPERTY

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -30						
1986	1,691,421.09	1,145,797	1,221,221	977,626	26.34	37,116
1987	1,197,593.96	788,634	840,547	716,325	27.14	26,394
1988	1,136,846.32	727,127	774,992	702,908	27.94	25,158
1989	1,004,380.11	622,934	663,940	641,754	28.76	22,314
1990	1,058,616.10	635,805	677,658	698,543	29.59	23,607
1991	1,808,025.64	1,050,432	1,119,579	1,230,854	30.42	40,462
1992	2,147,890.77	1,205,250	1,284,588	1,507,670	31.26	48,230
1993	4,344,736.22	2,350,650	2,505,387	3,142,770	32.11	97,875
1994	4,500,039.04	2,343,238	2,497,487	3,352,564	32.97	101,685
1995	4,618,128.19	2,309,752	2,461,796	3,541,771	33.84	104,662
1996	16,051,888.86	7,694,457	8,200,961	12,666,495	34.72	364,818
1997	3,382,948.36	1,551,248	1,653,362	2,744,471	35.60	77,092
1998	2,489,929.98	1,089,382	1,161,093	2,075,816	36.49	56,887
1999	9,005,089.32	3,748,224	3,994,959	7,711,657	37.39	206,249
2000	18,454,200.51	7,284,463	7,763,978	16,226,483	38.30	423,668
2001	3,920,532.89	1,463,210	1,559,529	3,537,164	39.21	90,211
2002	9,622,208.04	3,381,898	3,604,519	8,904,351	40.13	221,888
2003	12,304,927.45	4,054,289	4,321,171	11,675,235	41.06	284,346
2004	11,659,462.39	3,585,460	3,821,480	11,335,821	41.99	269,965
2005	15,848,098.35	4,521,225	4,818,844	15,783,684	42.93	367,661
2006	13,113,077.31	3,449,631	3,676,710	13,370,291	43.87	304,771
2007	17,045,237.69	4,105,363	4,375,607	17,783,202	44.81	396,858
2008	13,562,985.12	2,958,982	3,153,763	14,478,118	45.77	316,323
2009	10,892,996.49	2,131,923	2,272,261	11,888,634	46.72	254,466
2010	9,453,424.77	1,633,391	1,740,913	10,548,539	47.69	221,190
2011	10,025,436.11	1,504,668	1,603,716	11,429,351	48.65	234,930
2012	10,838,314.39	1,378,265	1,468,992	12,620,817	49.62	254,349
2013	11,323,403.50	1,180,284	1,257,979	13,462,446	50.59	266,109
2014	11,380,466.72	922,592	983,324	13,811,283	51.57	267,816
2015	14,548,100.71	845,958	901,645	18,010,886	52.54	342,803
2016	16,218,846.34	567,384	604,733	20,479,767	53.52	382,656
2017	16,248,491.84	188,206	200,595	20,922,444	54.51	383,828
	304,590,858.42	92,071,326	98,132,114	297,836,002		7,005,972

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.5 2.30

PACIFICORP
UTAH PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. -3						
1960	50.28	52	52			
1961	902.67	930	930			
1962	738.11	760	760			
1963	666.99	687	687			
1964	2,383.03	2,455	2,455			
1965	443.74	457	457			
1966	308.29	318	318			
1967	1,297,134.14	1,336,048	1,336,048			
1968	1,842.59	1,898	1,898			
1969	1,928.26	1,986	1,986			
1970	2,536.65	2,613	2,613			
1971	6,839.38	7,045	7,045			
1972	5,078.43	5,231	5,231			
1973	21,038.23	21,669	21,669			
1974	32,050.24	33,012	33,012			
1975	42,637.84	43,917	43,917			
1976	70,403.22	72,515	72,515			
1977	107,733.96	110,966	110,966			
1978	156,849.93	161,555	161,555			
1979	181,490.07	186,935	186,935			
1980	225,313.63	228,940	232,073			
1981	220,733.43	222,695	227,355			
1982	304,930.51	305,441	314,078			
1983	407,102.69	405,059	419,316			
1984	499,334.53	493,228	514,315			
1985	551,336.80	540,335	567,877			
1986	608,536.14	591,378	626,792			
1987	429,377.76	413,733	442,259			
1988	615,754.72	587,612	629,365	4,862	1.47	3,307
1989	366,210.51	346,078	370,668	6,529	1.65	3,957
1990	689,822.64	644,794	690,610	19,907	1.85	10,761
1991	558,204.13	515,730	552,375	22,575	2.06	10,959
1992	945,518.57	862,374	923,650	50,234	2.29	21,936
1993	1,280,839.89	1,151,718	1,233,553	85,712	2.54	33,745
1994	1,175,749.15	1,040,873	1,114,832	96,190	2.81	34,231
1995	1,674,544.78	1,457,440	1,560,998	163,783	3.10	52,833
1996	269,581.28	230,187	246,543	31,126	3.42	9,101
1997	3,393,757.52	2,838,403	3,040,085	455,485	3.76	121,140
1998	738,776.01	603,044	645,893	115,046	4.15	27,722
1999	229,722.64	182,548	195,519	41,095	4.57	8,992
2000	333,641.32	257,222	275,499	68,152	5.03	13,549

PACIFICORP
UTAH PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. -3						
2001	355,047.13	264,217	282,991	82,708	5.55	14,902
2002	800,267.27	572,459	613,135	211,140	6.11	34,556
2003	354,228.20	242,081	259,282	105,573	6.73	15,687
2004	964,969.01	626,168	670,660	323,258	7.40	43,684
2005	988,151.92	603,553	646,438	371,358	8.14	45,621
2006	1,633,097.64	931,037	997,192	684,899	8.93	76,696
2007	17,561,348.11	9,252,108	9,909,515	8,178,674	9.77	837,121
2008	18,488,135.69	8,892,978	9,524,866	9,517,914	10.66	892,862
2009	2,115,482.64	917,337	982,518	1,196,429	11.58	103,319
2010	3,667,465.36	1,409,004	1,509,121	2,268,368	12.54	180,891
2011	4,396,580.05	1,467,227	1,571,480	2,956,997	13.52	218,713
2012	1,301,918.48	368,098	394,253	946,723	14.51	65,246
2013	1,685,634.57	390,646	418,403	1,317,801	15.50	85,019
2014	2,306,321.26	415,714	445,253	1,930,258	16.50	116,985
2015	3,383,146.34	435,580	466,530	3,018,111	17.50	172,463
2016	4,280,787.10	330,691	354,188	4,055,023	18.50	219,190
2017	5,267,949.14	135,650	145,289	5,280,699	19.50	270,805
	87,002,374.61	43,164,429	46,005,818	43,606,628		3,745,993

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 4.31

PACIFICORP
UTAH PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -60						
1963	12,265.17	13,690	14,591	5,033	7.56	666
1964	19,025.94	21,017	22,400	8,042	7.74	1,039
1965	17,925.82	19,584	20,873	7,808	7.93	985
1966	15,791.33	17,070	18,194	7,072	8.11	872
1967	12,534.66	13,397	14,279	5,776	8.30	696
1968	13,491.12	14,247	15,185	6,401	8.50	753
1969	19,175.33	20,016	21,334	9,347	8.69	1,076
1970	35,706.21	36,815	39,238	17,892	8.89	2,013
1971	68,773.02	70,027	74,637	35,400	9.09	3,894
1972	136,647.08	137,303	146,341	72,294	9.30	7,774
1973	172,174.81	170,797	182,040	93,440	9.50	9,836
1974	103,835.16	101,542	108,226	57,910	9.72	5,958
1975	97,874.39	94,398	100,612	55,987	9.93	5,638
1976	104,376.23	99,199	105,729	61,273	10.15	6,037
1977	93,156.74	87,225	92,967	56,084	10.37	5,408
1978	106,568.79	98,214	104,679	65,831	10.60	6,210
1979	85,212.71	77,278	82,365	53,975	10.83	4,984
1980	45,856.96	40,912	43,605	29,766	11.06	2,691
1981	29,710.62	26,050	27,765	19,772	11.30	1,750
1982	92,395.41	79,593	84,832	63,001	11.54	5,459
1983	45,424.42	38,433	40,963	31,716	11.78	2,692
1984	56,408.52	46,787	49,867	40,387	12.04	3,354
1985	71,031.82	57,780	61,584	52,067	12.29	4,237
1986	117,735.84	93,812	99,987	88,390	12.55	7,043
1987	134,524.91	104,951	111,860	103,380	12.81	8,070
1988	135,270.73	103,195	109,988	106,445	13.08	8,138
1989	138,589.55	103,244	110,040	111,703	13.36	8,361
1990	169,111.82	122,951	131,045	139,534	13.64	10,230
1991	168,349.88	119,380	127,238	142,122	13.92	10,210
1992	211,343.61	145,945	155,552	182,598	14.21	12,850
1993	476,727.50	320,056	341,124	421,640	14.51	29,059
1994	223,854.25	145,989	155,599	202,568	14.81	13,678
1995	57,253.62	36,203	38,586	53,020	15.12	3,507
1996	74,018.17	45,335	48,319	70,110	15.43	4,544
1997	86,244.32	51,057	54,418	83,573	15.75	5,306
1998	90,452.37	51,637	55,036	89,688	16.08	5,578
1999	87,712.99	48,221	51,395	88,946	16.41	5,420
2000	150,386.43	79,404	84,631	155,987	16.75	9,313
2001	106,499.05	53,846	57,391	113,007	17.10	6,609
2002	110,634.53	53,459	56,978	120,037	17.45	6,879
2003	86,489.53	39,799	42,419	95,964	17.81	5,388

PACIFICORP
UTAH PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -60						
2004	21,189.17	9,249	9,858	24,045	18.18	1,323
2005	5,558.51	2,291	2,442	6,452	18.56	348
2006	8,824.30	3,422	3,647	10,472	18.94	553
2007	7,352.51	2,668	2,844	8,920	19.33	461
2008	11,272.69	3,795	4,045	13,991	19.74	709
2009	12,366.38	3,831	4,083	15,703	20.16	779
2010	13,653.15	3,845	4,098	17,747	20.60	862
2011	25,028.56	6,295	6,709	33,337	21.07	1,582
2012	14,130.93	3,120	3,326	19,283	21.55	895
2013	8,937.20	1,682	1,793	12,507	22.06	567
2014	23,543.83	3,601	3,838	33,832	22.61	1,496
2015	7,148.88	824	878	10,560	23.20	455
2016	9,911.43	729	777	15,081	23.85	632
2017	11,258.93	303	323	17,691	24.58	720
	4,260,737.83	3,145,513	3,352,573	3,464,608		255,587

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 6.00

PACIFICORP
UTAH PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R0.5						
NET SALVAGE PERCENT.. -30						
1967	2.36	3	3			
1968	2,452.76	3,157	3,189			
1969	4,789.86	6,043	6,227			
1970	9,345.81	11,562	12,150			
1971	11,173.39	13,549	14,441	84	1.68	50
1972	23,488.94	27,934	29,774	762	2.13	358
1973	25,483.44	29,723	31,681	1,447	2.57	563
1974	52,398.60	59,944	63,893	4,225	3.00	1,408
1975	51,384.82	57,689	61,489	5,311	3.41	1,557
1976	54,340.04	59,848	63,790	6,852	3.82	1,794
1977	67,530.11	72,970	77,777	10,012	4.22	2,373
1978	99,746.19	105,707	112,670	17,000	4.62	3,680
1979	158,774.19	165,043	175,915	30,491	5.01	6,086
1980	136,502.97	139,053	148,213	29,241	5.41	5,405
1981	163,227.01	162,881	173,610	38,585	5.81	6,641
1982	468,154.04	457,424	487,555	121,045	6.21	19,492
1983	418,668.31	400,364	426,737	117,532	6.61	17,781
1984	529,059.78	494,650	527,234	160,544	7.02	22,870
1985	744,182.01	679,527	724,289	243,148	7.44	32,681
1986	990,152.91	882,503	940,635	346,564	7.86	44,092
1987	297,148.87	258,199	275,207	111,087	8.29	13,400
1988	288,643.83	244,204	260,290	114,947	8.73	13,167
1989	195,842.56	161,210	171,829	82,766	9.17	9,026
1990	450,937.75	360,642	384,398	201,821	9.62	20,979
1991	393,930.97	305,627	325,759	186,351	10.08	18,487
1992	585,594.28	439,711	468,676	292,597	10.56	27,708
1993	880,615.57	639,714	681,853	462,947	11.03	41,972
1994	1,174,222.71	823,083	877,301	649,189	11.52	56,353
1995	550,926.74	371,854	396,349	319,856	12.02	26,610
1996	841,421.75	545,612	581,552	512,296	12.53	40,886
1997	863,700.68	536,704	572,058	550,753	13.05	42,203
1998	740,465.62	440,103	469,093	493,512	13.57	36,368
1999	643,006.62	364,122	388,107	447,802	14.11	31,736
2000	711,074.36	382,700	407,909	516,488	14.65	35,255
2001	896,408.52	456,810	486,901	678,430	15.20	44,634
2002	947,188.66	455,105	485,084	746,261	15.76	47,352
2003	537,805.15	242,744	258,734	440,413	16.32	26,986
2004	642,747.51	270,725	288,558	547,014	16.90	32,368
2005	366,889.78	143,659	153,122	323,835	17.47	18,537
2006	204,247.20	73,709	78,564	186,957	18.06	10,352
2007	1,078,333.43	356,066	379,521	1,022,312	18.65	54,816

PACIFICORP
UTAH PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R0.5						
NET SALVAGE PERCENT.. -30						
2008	846,469.22	253,534	270,235	830,175	19.24	43,148
2009	493,444.62	132,658	141,397	500,081	19.83	25,218
2010	777,695.07	184,811	196,985	814,019	20.43	39,844
2011	419,020.35	86,503	92,201	452,525	21.03	21,518
2012	389,817.86	68,312	72,812	433,951	21.63	20,062
2013	419,944.48	60,270	64,240	481,688	22.24	21,659
2014	367,841.42	41,316	44,038	434,156	22.84	19,009
2015	449,524.23	35,998	38,369	546,012	23.46	23,274
2016	268,947.90	13,006	13,863	335,769	24.07	13,950
2017	407,351.94	6,567	6,999	522,559	24.69	21,165
	22,142,067.19	12,584,852	13,413,276	15,371,411		1,064,873
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.4	4.81

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UTAH PROPERTY

ACCOUNT 389.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. 0						
1955	655.43	488	478	177	12.79	14
1960	207.27	146	143	64	14.90	4
1961	298.34	207	203	95	15.34	6
1963	51.50	35	34	18	16.24	1
1964	244.58	163	160	85	16.70	5
1967	724.68	462	453	272	18.12	15
1971	1,803.44	1,078	1,056	747	20.11	37
1972	384.32	226	221	163	20.62	8
1973	230.97	133	130	101	21.14	5
1976	6,370.28	3,473	3,402	2,968	22.74	131
1978	21,322.67	11,152	10,923	10,400	23.85	436
1983	178.74	83	81	98	26.73	4
1984	1,598.28	725	710	888	27.32	33
1990	1,227.55	466	456	772	31.03	25
2012	49,985.31	4,019	3,937	46,048	45.98	1,001
	85,283.36	22,856	22,387	62,896		1,725

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.5 2.02

PACIFICORP
UTAH PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -20						
1914	68,239.38	81,887	81,887			
1916	60.14	72	72			
1917	100.00	120	120			
1922	7,012.59	8,136	7,969	446	1.66	269
1923	248.06	286	280	18	2.00	9
1924	683.90	782	766	55	2.34	24
1925	7,180.68	8,157	7,989	628	2.67	235
1927	5,216.34	5,848	5,728	532	3.29	162
1945	355.28	350	343	83	8.99	9
1946	232.20	227	222	57	9.35	6
1947	6,347.70	6,138	6,012	1,605	9.71	165
1948	220.03	211	207	57	10.08	6
1949	861.30	818	801	233	10.45	22
1950	59,214.78	55,681	54,537	16,521	10.82	1,527
1951	389,841.40	362,927	355,469	112,341	11.21	10,021
1952	3,027.79	2,791	2,734	899	11.59	78
1953	1,645.64	1,501	1,470	505	11.99	42
1954	1,739.51	1,570	1,538	549	12.39	44
1955	27,165.77	24,260	23,761	8,838	12.79	691
1956	1,976.23	1,745	1,709	662	13.20	50
1957	55,751.06	48,677	47,677	19,224	13.62	1,411
1958	823,929.82	711,084	696,472	292,244	14.04	20,815
1959	46,984.09	40,064	39,241	17,140	14.47	1,185
1960	64,268.00	54,139	53,027	24,095	14.90	1,617
1962	6,926.86	5,687	5,570	2,742	15.79	174
1963	307.52	249	244	125	16.24	8
1964	42,910.22	34,294	33,589	17,903	16.70	1,072
1965	40,264.57	31,725	31,073	17,244	17.17	1,004
1966	122,985.94	95,516	93,553	54,030	17.64	3,063
1967	24,358.13	18,637	18,254	10,976	18.12	606
1968	23,347.36	17,589	17,228	10,789	18.61	580
1969	21,387.17	15,861	15,535	10,130	19.10	530
1970	24,157.19	17,625	17,263	11,726	19.60	598
1971	501,198.62	359,540	352,152	249,286	20.11	12,396
1972	45,695.64	32,221	31,559	23,276	20.62	1,129
1973	72,381.58	50,134	49,104	37,754	21.14	1,786
1974	2,378,435.39	1,617,146	1,583,915	1,270,207	21.67	58,616
1975	45,854.26	30,594	29,965	25,060	22.20	1,129
1976	376,828.58	246,536	241,470	210,724	22.74	9,267
1977	511,448.49	327,859	321,122	292,616	23.29	12,564
1978	1,196,972.12	751,220	735,783	700,584	23.85	29,375

PACIFICORP
UTAH PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -20						
1979	4,645,067.79	2,852,815	2,794,193	2,779,888	24.41	113,883
1980	774,845.29	465,279	455,718	474,096	24.98	18,979
1981	747,485.33	438,624	429,611	467,371	25.55	18,292
1982	2,281,637.83	1,306,557	1,279,709	1,458,256	26.14	55,786
1983	1,533,336.63	856,338	838,741	1,001,263	26.73	37,458
1984	2,036,371.18	1,108,438	1,085,661	1,357,984	27.32	49,707
1985	2,920,943.88	1,547,166	1,515,373	1,989,760	27.93	71,241
1986	2,663,916.72	1,372,663	1,344,456	1,852,244	28.53	64,923
1987	1,467,104.50	734,139	719,053	1,041,472	29.15	35,728
1988	466,223.07	226,361	221,710	337,758	29.77	11,346
1989	374,695.93	176,257	172,635	277,000	30.40	9,112
1990	608,864.87	277,204	271,508	459,130	31.03	14,796
1991	4,696,922.19	2,066,270	2,023,810	3,612,497	31.67	114,067
1992	7,905,892.78	3,356,526	3,287,553	6,199,518	32.31	191,876
1993	6,093,287.57	2,491,911	2,440,705	4,871,240	32.96	147,792
1994	1,274,650.01	501,396	491,093	1,038,487	33.61	30,898
1995	469,774.23	177,349	173,705	390,024	34.27	11,381
1996	1,213,248.75	438,808	429,791	1,026,108	34.93	29,376
1997	8,487,366.60	2,933,234	2,872,959	7,311,881	35.60	205,390
1998	887,179.05	292,556	286,544	778,071	36.26	21,458
1999	1,353,680.88	424,298	415,579	1,208,838	36.94	32,724
2000	1,295,563.51	385,249	377,332	1,177,344	37.61	31,304
2001	643,145.20	180,750	177,036	594,738	38.29	15,532
2002	447,184.77	118,271	115,841	420,781	38.98	10,795
2003	4,678,586.10	1,161,038	1,137,180	4,477,123	39.66	112,888
2004	1,688,042.19	390,951	382,917	1,642,734	40.35	40,712
2005	2,495,199.27	536,568	525,542	2,468,697	41.04	60,153
2006	1,547,120.44	306,701	300,399	1,556,146	41.74	37,282
2007	1,367,537.68	248,454	243,348	1,397,697	42.43	32,941
2008	3,519,818.97	580,348	568,422	3,655,361	43.13	84,752
2009	1,191,749.20	176,188	172,568	1,257,531	43.84	28,685
2010	989,693.36	129,452	126,792	1,060,840	44.55	23,812
2011	3,544,967.68	403,276	394,989	3,858,972	45.26	85,262
2012	2,781,952.49	268,403	262,887	3,075,456	45.98	66,887
2013	1,984,869.18	157,202	153,972	2,227,871	46.70	47,706
2014	1,504,893.22	92,822	90,914	1,714,958	47.43	36,158

PACIFICORP
UTAH PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -20						
2015	1,275,584.33	56,330	55,173	1,475,528	48.16	30,638
2016	1,767,174.75	47,078	46,110	2,074,500	48.89	42,432
2017	2,640,527.52	23,448	22,967	3,145,666	49.63	63,382
	95,273,866.27	34,376,622	33,671,906	80,656,734		2,309,819
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.9	2.42

PACIFICORP
UTAH PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. +10						
1986	18,598.53	15,477	15,160	1,579	0.98	1,579
1988	3,671.85	2,964	2,903	402	1.34	300
1990	3,430.25	2,695	2,640	447	1.65	271
1993	74,463.21	56,243	55,090	11,927	2.09	5,707
1994	141,212.44	105,094	102,940	24,151	2.25	10,734
1995	67,429.64	49,343	48,331	12,356	2.43	5,085
1996	219,053.65	157,263	154,039	43,109	2.63	16,391
1997	344,876.50	242,820	237,842	72,547	2.83	25,635
1998	369,914.58	254,813	249,589	83,334	3.05	27,323
1999	138,488.39	93,096	91,188	33,452	3.29	10,168
2000	345,627.74	226,838	222,188	88,877	3.52	25,249
2001	496,885.53	317,854	311,338	135,859	3.76	36,133
2002	1,164,191.36	726,190	711,303	336,469	3.99	84,328
2003	979,468.81	596,720	584,487	297,035	4.20	70,723
2004	1,035,102.38	617,003	604,355	327,237	4.39	74,541
2005	1,905,075.95	1,110,509	1,087,744	626,824	4.58	136,861
2006	1,350,423.29	767,562	751,827	463,554	4.79	96,775
2007	528,104.32	290,661	284,702	190,592	5.05	37,741
2008	1,708,733.57	899,064	880,633	657,227	5.40	121,709
2009	744,453.50	367,989	360,445	309,563	5.86	52,826
2010	178,499.85	81,067	79,405	81,245	6.44	12,616
2011	463,226.47	188,891	185,019	231,885	7.11	32,614
2012	253,601.45	89,893	88,050	140,191	7.88	17,791
2013	367,009.37	108,747	106,518	223,790	8.72	25,664
2014	1,331,019.46	312,381	305,978	891,940	9.61	92,814
2015	1,198,411.75	204,098	199,914	878,657	10.54	83,364
2016	719,912.82	74,265	72,743	575,179	11.51	49,972
2017	1,649,820.77	57,107	55,936	1,428,903	12.50	114,312
	17,800,707.43	8,016,647	7,852,307	8,168,330		1,269,226

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4 7.13

PACIFICORP
UTAH PROPERTY

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - AIRCRAFT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. +20						
2006	2,031,496.96	1,625,198	1,625,198			
2007	15,799.76	12,640	12,640			
2011	942,982.02	490,351	446,723	307,663	3.50	87,904
	2,990,278.74	2,128,189	2,084,561	307,662		87,904
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.5	2.94

PACIFICORP
UTAH PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-L2						
NET SALVAGE PERCENT.. +5						
1976	21,209.63	18,691	18,308	1,841	1.23	1,497
1977	13,172.25	11,476	11,241	1,273	1.41	903
1980	24,916.07	20,941	20,512	3,158	1.96	1,611
1982	40,251.57	32,975	32,299	5,940	2.34	2,538
1985	134,725.63	105,855	103,685	24,304	2.94	8,267
1986	196,299.03	151,930	148,815	37,669	3.15	11,958
1988	21,014.29	15,759	15,436	4,528	3.58	1,265
1989	96,274.14	70,962	69,507	21,953	3.81	5,762
1991	426,280.36	303,247	297,030	107,936	4.27	25,278
1992	77,665.29	54,165	53,055	20,727	4.52	4,586
1993	354,887.65	242,743	237,767	99,376	4.76	20,877
1994	261,571.07	175,259	171,666	76,827	5.01	15,335
1995	550,967.02	361,159	353,755	169,664	5.27	32,194
1996	487,086.86	312,479	306,073	156,660	5.52	28,380
1997	89,103.28	55,918	54,772	29,876	5.77	5,178
1998	105,646.24	64,882	63,552	36,812	6.01	6,125
1999	173,724.95	104,265	102,128	62,911	6.26	10,050
2000	452,165.42	265,316	259,877	169,680	6.50	26,105
2001	377,487.08	216,434	211,997	146,616	6.74	21,753
2002	1,823,795.60	1,021,215	1,000,280	732,326	6.98	104,918
2003	239,853.55	130,819	128,137	99,724	7.24	13,774
2004	1,912,974.11	1,013,432	992,657	824,668	7.52	109,663
2005	1,648,446.84	843,805	826,507	739,517	7.84	94,326
2006	2,985,133.07	1,467,991	1,437,897	1,397,979	8.20	170,485
2007	860,656.88	403,522	395,250	422,374	8.61	49,056
2008	1,798,983.93	793,197	776,937	932,098	9.11	102,316
2009	1,365,206.72	558,452	547,004	749,942	9.68	77,473
2011	561,617.00	185,799	181,990	351,546	11.08	31,728
2012	555,624.62	158,664	155,411	372,432	11.89	31,323
2013	1,007,184.09	239,771	234,856	721,969	12.74	56,669
2014	442,908.85	83,656	81,941	338,822	13.62	24,877
2015	1,341,326.89	183,646	179,881	1,094,380	14.55	75,215
2016	1,449,684.47	120,712	118,237	1,258,963	15.51	81,171
2017	1,912,568.36	53,436	52,341	1,764,599	16.50	106,945
	23,810,412.81	9,842,573	9,640,801	12,979,091		1,359,601

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 5.71

PACIFICORP
UTAH PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S1						
NET SALVAGE PERCENT.. +10						
1957	3,839.10	3,455	3,455			
1959	2,124.03	1,885	1,846	66	0.41	66
1960	6,894.60	6,069	5,944	261	0.66	261
1961	4,979.01	4,342	4,253	228	0.93	228
1963	2,345.60	2,007	1,966	145	1.48	98
1964	8,551.10	7,244	7,095	601	1.76	341
1965	10,399.36	8,723	8,544	815	2.04	400
1966	17,644.45	14,652	14,351	1,529	2.32	659
1967	6,385.40	5,247	5,139	608	2.61	233
1968	6,491.37	5,277	5,169	673	2.90	232
1970	4,637.59	3,688	3,612	562	3.49	161
1971	10,841.83	8,522	8,347	1,411	3.80	371
1972	7,070.51	5,492	5,379	984	4.11	239
1973	7,135.33	5,476	5,364	1,058	4.42	239
1974	2,902.13	2,199	2,154	458	4.74	97
1975	5,529.29	4,137	4,052	924	5.06	183
1976	28,548.23	21,086	20,653	5,040	5.38	937
1977	92,724.29	67,540	66,154	17,298	5.72	3,024
1978	39,517.57	28,382	27,800	7,766	6.06	1,282
1979	57,288.73	40,561	39,729	11,831	6.40	1,849
1980	126,033.45	87,908	86,104	27,326	6.75	4,048
1981	61,201.64	42,027	41,164	13,917	7.11	1,957
1982	223,003.98	150,662	147,570	53,134	7.48	7,103
1983	231,334.51	153,721	150,566	57,635	7.85	7,342
1984	163,477.09	106,767	104,576	42,553	8.23	5,170
1985	145,825.69	93,533	91,613	39,630	8.62	4,597
1986	172,375.79	108,493	106,266	48,872	9.02	5,418
1987	33,383.64	20,611	20,188	9,857	9.42	1,046
1990	109,048.97	63,107	61,812	36,332	10.71	3,392
1991	45,787.57	25,879	25,348	15,861	11.16	1,421
1992	195,633.38	107,873	105,659	70,411	11.62	6,059
1993	221,924.27	119,240	116,793	82,939	12.09	6,860
1994	815,573.67	426,221	417,474	316,542	12.58	25,162
1995	76,953.01	39,061	38,259	30,999	13.08	2,370
1996	327,447.75	161,105	157,799	136,904	13.60	10,066
1997	133,567.58	63,552	62,248	57,963	14.14	4,099
1998	118,226.60	54,301	53,187	53,217	14.69	3,623
2000	129,666.74	55,082	53,952	62,748	15.84	3,961
2001	134,803.93	54,798	53,673	67,651	16.45	4,113
2002	342,282.65	132,670	129,947	178,107	17.08	10,428
2003	13,867.92	5,105	5,000	7,481	17.73	422

PACIFICORP
UTAH PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S1						
NET SALVAGE PERCENT.. +10						
2004	124,268.51	43,246	42,358	69,484	18.40	3,776
2005	107,230.45	35,064	34,344	62,163	19.10	3,255
2006	600,269.54	183,321	179,559	360,684	19.82	18,198
2007	81,225.86	22,979	22,507	50,596	20.57	2,460
2008	498,538.49	129,522	126,864	321,821	21.34	15,081
2009	65,485.65	15,442	15,125	43,812	22.14	1,979
2010	49,950.00	10,534	10,318	34,637	22.97	1,508
2011	909,229.95	168,301	164,848	653,459	23.83	27,422
2012	13,966.71	2,212	2,167	10,403	24.72	421
2013	364,871.32	47,836	46,854	281,530	25.63	10,984
2014	133,444.98	13,731	13,449	106,651	26.57	4,014
2015	463,067.72	34,312	33,608	383,153	27.53	13,918
2016	43,092.75	1,926	1,886	36,897	28.51	1,294
2017	689,310.78	10,342	10,130	610,250	29.50	20,686
	8,291,222.06	3,036,468	2,974,221	4,487,879		254,553

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 3.07

PACIFICORP
UTAH PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
NET SALVAGE PERCENT.. +10						
2000	73,163.80	57,419	56,242	9,605	1.28	7,504
2002	342,362.50	254,204	248,993	59,133	1.75	33,790
2003	160,673.63	115,540	113,171	31,435	2.01	15,639
2006	208,844.42	136,459	133,662	54,298	2.74	19,817
2007	621,677.49	396,133	388,012	171,498	2.92	58,732
2009	1,300,445.33	782,998	766,947	403,454	3.31	121,889
2011	2,494,568.23	1,308,900	1,282,067	963,044	4.17	230,946
2012	271,060.39	125,393	122,822	121,132	4.86	24,924
2013	256,000.43	99,533	97,493	132,907	5.68	23,399
2014	305,913.53	94,160	92,230	183,092	6.58	27,826
2015	2,119,594.87	473,094	463,396	1,444,239	7.52	192,053
2017	4,564,298.36	205,393	201,182	3,906,687	9.50	411,230
	12,718,602.98	4,049,226	3,966,217	7,480,526		1,167,749

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4 9.18

PACIFICORP
UTAH PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L0.5						
NET SALVAGE PERCENT.. +20						
1971	49,973.90	34,810	34,096	5,883	1.81	3,250
1978	43,031.42	27,737	27,168	7,257	2.72	2,668
1979	87,391.07	55,781	54,638	15,275	2.83	5,398
1980	26,299.12	16,636	16,295	4,744	2.93	1,619
1981	193,932.77	121,568	119,076	36,070	3.03	11,904
1982	64,771.17	40,195	39,371	12,446	3.14	3,964
1983	74,902.03	46,054	45,110	14,812	3.24	4,572
1984	220,124.76	133,961	131,215	44,885	3.35	13,399
1985	466,129.07	280,475	274,725	98,178	3.47	28,293
1986	382,192.72	227,350	222,689	83,065	3.59	23,138
1987	135,772.72	79,679	78,046	30,572	3.73	8,196
1989	256,023.22	146,007	143,014	61,805	4.02	15,374
1990	34,658.84	19,429	19,031	8,696	4.19	2,075
1991	43,065.53	23,723	23,237	11,215	4.36	2,572
1992	535,320.40	289,377	283,445	144,811	4.54	31,897
1993	1,444,796.92	765,326	749,637	406,201	4.73	85,878
1994	432,794.44	224,558	219,955	126,281	4.92	25,667
1995	280,723.14	142,286	139,369	85,210	5.13	16,610
1996	192,664.86	95,232	93,280	60,852	5.35	11,374
1997	1,257,917.21	605,239	592,832	413,502	5.58	74,104
1998	527,640.63	246,936	241,874	180,239	5.81	31,022
1999	511,189.77	231,933	227,178	181,774	6.06	29,996
2000	1,781,030.02	782,642	766,598	658,226	6.31	104,315
2001	279,660.94	118,576	116,145	107,584	6.58	16,350
2002	2,418,691.58	986,826	966,596	968,357	6.86	141,160
2003	53,470.07	20,960	20,530	22,246	7.14	3,116
2004	4,564,228.97	1,710,929	1,675,855	1,975,528	7.44	265,528
2005	3,339,003.18	1,192,505	1,168,059	1,503,144	7.75	193,954
2006	2,780,283.18	940,536	921,255	1,302,972	8.08	161,259
2007	2,887,577.50	920,721	901,846	1,408,216	8.42	167,247
2008	1,603,374.65	479,178	469,355	813,345	8.77	92,742
2009	1,147,040.88	319,208	312,664	604,969	9.13	66,262
2010	1,349,765.24	346,307	339,208	740,604	9.51	77,876
2011	7,960,741.03	1,855,999	1,817,951	4,550,642	9.92	458,734
2012	3,856,927.83	797,829	781,474	2,304,068	10.38	221,972
2013	2,941,233.16	522,692	511,977	1,841,010	10.89	169,055
2014	3,363,235.15	490,064	480,018	2,210,570	11.45	193,063

PACIFICORP
UTAH PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L0.5						
NET SALVAGE PERCENT.. +20						
2015	2,179,741.90	239,144	234,242	1,509,552	12.08	124,963
2016	974,756.55	67,952	66,559	713,246	12.78	55,810
2017	5,375,867.39	132,074	129,366	4,171,328	13.57	307,393
	56,117,944.93	15,778,434	15,454,979	29,439,377		3,253,769
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.0	5.80

IDAHO PROPERTY

PACIFICORP
IDAHO PROPERTY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1993	1,422.19	572	690	732	35.85	20
1994	954,558.25	369,099	445,117	509,441	36.80	13,844
2008	66,347.44	10,483	12,642	53,705	50.52	1,063
2009	16,529.12	2,336	2,817	13,712	51.52	266
2010	24,526.13	3,062	3,693	20,833	52.51	397
2011	21,813.21	2,360	2,846	18,967	53.51	354
2012	45,526.83	4,166	5,024	40,503	54.51	743
2013	65,558.20	4,906	5,916	59,642	55.51	1,074
2014	30,169.27	1,760	2,122	28,047	56.50	496
2015	20,377.20	849	1,024	19,353	57.50	337
2016	66,349.13	1,659	2,001	64,348	58.50	1,100
	1,313,176.97	401,252	483,892	829,285		19,694

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.1 1.50

PACIFICORP
IDAHO PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -5						
1913	23.81	25	25			
1919	91.99	93	97			
1920	303.19	304	318			
1922	66.85	66	70			
1924	297.21	293	312			
1942	83.16	75	87			
1946	222.71	197	234			
1947	63.54	56	67			
1948	153.64	134	161			
1952	896.15	755	911	30	12.88	2
1953	3,018.87	2,519	3,038	132	13.35	10
1954	2,725.52	2,252	2,716	146	13.84	11
1955	11,571.24	9,471	11,424	726	14.33	51
1956	598.90	485	585	44	14.85	3
1957	1,280.70	1,027	1,239	106	15.38	7
1958	4,094.49	3,246	3,915	384	15.92	24
1959	1,177.24	923	1,113	123	16.48	7
1961	22,912.06	17,533	21,148	2,910	17.63	165
1962	4,876.72	3,684	4,444	677	18.23	37
1963	10,521.65	7,846	9,464	1,584	18.84	84
1964	4,054.28	2,983	3,598	659	19.46	34
1965	1,354.77	983	1,186	237	20.10	12
1966	1,369.24	979	1,181	257	20.75	12
1967	12,784.47	9,002	10,858	2,566	21.41	120
1968	9,010.60	6,247	7,535	1,926	22.08	87
1969	6,592.49	4,498	5,425	1,497	22.76	66
1970	6,380.38	4,282	5,165	1,534	23.45	65
1971	1,247.62	823	993	317	24.16	13
1972	3,736.95	2,422	2,921	1,003	24.87	40
1973	842.50	536	647	238	25.59	9
1974	3,272.22	2,044	2,465	971	26.33	37
1975	48,366.95	29,635	35,745	15,040	27.07	556
1976	3,843.22	2,308	2,784	1,251	27.82	45
1977	10,941.83	6,437	7,764	3,725	28.58	130
1978	41,049.70	23,640	28,514	14,588	29.35	497
1979	33,284.05	18,748	22,613	12,335	30.13	409
1980	57,648.92	31,746	38,291	22,240	30.91	720
1981	27,906.15	15,007	18,101	11,200	31.71	353
1982	40,124.73	21,059	25,401	16,730	32.51	515
1984	887.22	442	533	399	34.14	12
1985	37,676.03	18,283	22,052	17,508	34.96	501

PACIFICORP
IDAHO PROPERTY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -5						
1988	38,180.59	16,967	20,465	19,625	37.49	523
1989	66,099.13	28,466	34,335	35,069	38.34	915
1990	6,901.04	2,875	3,468	3,778	39.21	96
1991	3,189.33	1,284	1,549	1,800	40.08	45
1992	29,620.84	11,508	13,881	17,221	40.95	421
1993	35,644.29	13,341	16,092	21,335	41.83	510
1995	116,944.55	40,389	48,716	74,076	43.62	1,698
1997	5,345.44	1,690	2,038	3,575	45.43	79
2000	20,742.40	5,636	6,798	14,982	48.18	311
2001	38,765.60	9,950	12,001	28,703	49.11	584
2002	16,492.89	3,983	4,804	12,514	50.05	250
2005	285.01	56	68	231	52.88	4
2006	5,201.87	939	1,133	4,329	53.83	80
2007	705,325.85	116,443	140,450	600,142	54.78	10,955
2008	1,568.75	235	283	1,364	55.74	24
2010	170,189.49	20,152	24,307	154,392	57.67	2,677
2011	470,648.67	48,356	58,325	435,856	58.64	7,433
2013	3,458.54	246	297	3,334	60.59	55
2014	129,260.17	7,182	8,663	127,060	61.56	2,064
2015	43,858.56	1,743	2,102	43,949	62.54	703
2016	1,649.62	39	47	1,685	63.52	27
	2,326,726.59	584,568	704,962	1,738,101		34,088

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.0 1.47

PACIFICORP
IDAHO PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -15						
1923	419.70	441	483			
1926	412.32	427	474			
1936	7,233.45	7,095	8,318			
1937	2,815.47	2,744	3,238			
1941	6,943.74	6,597	7,956	29	9.56	3
1942	44.52	42	51			
1943	289.07	271	327	5	10.18	
1945	396.37	366	441	15	10.82	1
1946	421.59	387	467	18	11.15	2
1948	2,085.88	1,883	2,271	128	11.83	11
1949	140.41	126	152	9	12.17	1
1951	26.86	24	29	2	12.89	
1952	31,564.32	27,548	33,223	3,076	13.26	232
1953	28,645.58	24,773	29,876	3,066	13.64	225
1954	51,659.19	44,254	53,370	6,038	14.03	430
1955	44,221.78	37,522	45,251	5,604	14.42	389
1956	33,143.16	27,837	33,571	4,544	14.83	306
1957	152,148.25	126,488	152,544	22,426	15.24	1,472
1958	118,935.13	97,831	117,984	18,791	15.66	1,200
1959	55,889.69	45,458	54,822	9,451	16.10	587
1960	57,745.53	46,437	56,003	10,404	16.54	629
1961	148,638.80	118,131	142,465	28,470	16.99	1,676
1962	209,254.94	164,294	198,138	42,505	17.45	2,436
1963	19,236.22	14,914	17,986	4,136	17.92	231
1964	40,077.82	30,670	36,988	9,101	18.40	495
1965	57,182.58	43,187	52,083	13,677	18.88	724
1966	202,727.57	150,989	182,092	51,045	19.38	2,634
1967	412,473.29	302,802	365,177	109,167	19.89	5,489
1968	365,776.49	264,547	319,042	101,601	20.41	4,978
1969	120,952.49	86,163	103,912	35,183	20.93	1,681
1970	32,140.21	22,533	27,175	9,786	21.47	456
1971	94,734.30	65,327	78,784	30,160	22.02	1,370
1972	40,533.06	27,485	33,147	13,466	22.57	597
1973	59,346.18	39,546	47,692	20,556	23.13	889
1974	203,042.23	132,882	160,255	73,244	23.70	3,090
1975	872,856.43	560,473	675,927	327,858	24.29	13,498
1976	995,009.77	626,643	755,727	388,534	24.88	15,616
1977	630,447.45	389,268	469,455	255,560	25.47	10,034
1978	547,593.43	331,126	399,336	230,396	26.08	8,834
1979	283,255.23	167,670	202,209	123,535	26.69	4,629
1980	108,158.42	62,598	75,493	48,889	27.32	1,789

PACIFICORP
IDAHO PROPERTY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -15						
1981	606,526.68	343,047	413,712	283,794	27.95	10,154
1982	269,329.66	148,726	179,363	130,366	28.59	4,560
1983	74,681.10	40,241	48,530	37,353	29.23	1,278
1984	38,507.57	20,218	24,383	19,901	29.89	666
1985	171,283.57	87,566	105,604	91,372	30.55	2,991
1986	390,893.69	194,443	234,497	215,031	31.21	6,890
1987	70,893.84	34,256	41,313	40,215	31.89	1,261
1988	138,990.89	65,186	78,614	81,226	32.57	2,494
1989	226,852.99	103,118	124,360	136,521	33.26	4,105
1990	134,293.32	59,108	71,284	83,153	33.95	2,449
1991	723,312.75	307,770	371,169	460,641	34.65	13,294
1992	400,613.36	164,513	198,402	262,303	35.36	7,418
1993	444,508.90	175,940	212,182	299,003	36.07	8,290
1994	274,822.83	104,640	126,195	189,851	36.79	5,160
1995	2,477,731.31	906,106	1,092,758	1,756,633	37.51	46,831
1996	344,880.25	120,860	145,756	250,856	38.24	6,560
1997	409,732.04	137,244	165,515	305,677	38.98	7,842
1998	189,294.56	60,517	72,983	144,706	39.71	3,644
1999	112,884.42	34,318	41,387	88,430	40.46	2,186
2000	922,049.02	265,863	320,629	739,727	41.21	17,950
2001	984,764.70	268,500	323,809	808,670	41.96	19,272
2002	836,469.29	214,772	259,014	702,926	42.72	16,454
2003	702,976.92	169,324	204,204	604,219	43.48	13,896
2004	462,097.46	103,965	125,381	406,031	44.24	9,178
2005	492,788.95	102,937	124,141	442,566	45.01	9,833
2006	740,798.11	142,654	172,040	679,878	45.79	14,848
2007	5,387,007.81	949,517	1,145,111	5,049,948	46.57	108,438
2008	609,749.48	97,532	117,623	583,589	47.35	12,325
2009	733,128.36	105,160	126,822	716,276	48.14	14,879
2010	1,348,838.29	171,186	206,449	1,344,715	48.93	27,482
2011	707,848.81	78,147	94,245	719,781	49.72	14,477
2012	209,722.07	19,644	23,691	217,489	50.52	4,305
2013	911,281.50	69,931	84,336	963,638	51.33	18,773
2014	250,031.09	14,952	18,032	269,504	52.14	5,169
2015	2,313,190.29	99,144	119,567	2,540,602	52.95	47,981
2016	338,047.42	8,693	10,484	378,271	53.77	7,035
2017	4,439,187.18	38,033	45,867	5,059,198	54.59	92,676
	35,928,629.40	10,127,570	12,213,386	29,104,538		679,678

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.8 1.89

PACIFICORP
IDAHO PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -90						
1918	43.02	81	82			
1919	215.42	403	409			
1920	316.66	587	602			
1921	306.48	562	582			
1922	610.54	1,109	1,160			
1923	866.96	1,560	1,647			
1924	826.81	1,473	1,571			
1925	1,251.91	2,208	2,379			
1926	1,309.87	2,288	2,489			
1927	979.68	1,694	1,861			
1928	1,853.03	3,174	3,521			
1929	2,424.60	4,113	4,607			
1930	4,044.90	6,795	7,685			
1931	3,302.45	5,495	6,275			
1932	787.62	1,298	1,496			
1933	637.07	1,040	1,210			
1934	1,166.68	1,887	2,217			
1935	1,639.88	2,627	3,116			
1936	2,986.46	4,739	5,674			
1937	3,412.23	5,363	6,468	15	8.64	2
1938	2,559.84	3,984	4,805	59	9.04	7
1939	4,350.40	6,707	8,089	177	9.43	19
1940	5,327.33	8,132	9,808	314	9.83	32
1941	6,710.76	10,142	12,232	518	10.23	51
1942	4,013.44	6,006	7,244	382	10.62	36
1943	4,665.16	6,910	8,334	530	11.02	48
1944	6,025.65	8,834	10,654	795	11.42	70
1945	6,433.82	9,334	11,257	967	11.82	82
1946	16,577.34	23,799	28,703	2,794	12.22	229
1947	20,480.90	29,092	35,087	3,827	12.62	303
1948	32,112.26	45,125	54,423	6,590	13.02	506
1949	23,962.73	33,300	40,162	5,367	13.43	400
1950	22,169.16	30,462	36,739	5,382	13.84	389
1951	33,470.32	45,469	54,838	8,756	14.25	614
1952	30,178.19	40,515	48,864	8,475	14.67	578
1953	46,929.06	62,255	75,083	14,082	15.09	933
1954	39,185.37	51,357	61,940	12,512	15.51	807
1955	45,293.51	58,640	70,723	15,335	15.93	963
1956	54,794.07	70,044	84,477	19,632	16.36	1,200
1957	59,777.06	75,415	90,955	22,621	16.80	1,346
1958	73,422.97	91,431	110,271	29,233	17.23	1,697

PACIFICORP
IDAHO PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -90						
1959	79,912.99	98,176	118,406	33,429	17.67	1,892
1960	106,474.97	128,988	155,567	46,735	18.12	2,579
1961	106,980.23	127,771	154,100	49,162	18.57	2,647
1962	97,557.14	114,848	138,514	46,845	19.02	2,463
1963	199,672.22	231,572	279,290	100,087	19.48	5,138
1964	153,248.00	175,052	211,123	80,048	19.94	4,014
1965	127,656.31	143,588	173,176	69,371	20.40	3,401
1966	156,629.68	173,380	209,107	88,489	20.87	4,240
1967	127,660.41	138,984	167,623	74,932	21.35	3,510
1968	151,439.84	162,110	195,514	92,222	21.83	4,225
1969	158,079.81	166,335	200,610	99,742	22.31	4,471
1970	171,180.43	176,932	213,391	111,852	22.80	4,906
1971	186,428.04	189,221	228,212	126,001	23.29	5,410
1972	212,612.23	211,758	255,393	148,570	23.79	6,245
1973	289,075.92	282,312	340,485	208,759	24.30	8,591
1974	304,646.99	291,730	351,844	226,985	24.80	9,153
1975	382,990.03	359,183	433,196	294,485	25.32	11,631
1976	423,678.99	389,132	469,317	335,673	25.83	12,995
1977	552,369.82	496,415	598,706	450,797	26.35	17,108
1978	687,063.15	603,626	728,009	577,411	26.88	21,481
1979	670,986.62	575,988	694,676	580,199	27.41	21,167
1980	725,108.72	607,844	733,096	644,611	27.94	23,071
1981	764,714.65	625,353	754,213	698,745	28.48	24,535
1982	1,529,539.82	1,219,410	1,470,682	1,435,444	29.02	49,464
1983	823,845.04	639,584	771,377	793,929	29.57	26,849
1984	1,262,455.08	953,709	1,150,230	1,248,435	30.12	41,449
1985	1,427,219.15	1,047,807	1,263,718	1,447,998	30.68	47,197
1986	1,731,505.29	1,234,355	1,488,706	1,801,154	31.24	57,655
1987	920,062.80	636,315	767,434	980,685	31.80	30,839
1988	760,263.76	509,620	614,632	829,869	32.36	25,645
1989	679,450.92	440,733	531,551	759,406	32.93	23,061
1990	937,799.14	587,644	708,734	1,073,084	33.51	32,023
1991	795,132.44	481,023	580,143	930,609	34.08	27,307
1992	1,181,027.34	688,444	830,305	1,413,647	34.66	40,786
1993	1,441,176.76	808,327	974,891	1,763,345	35.24	50,038
1994	1,598,654.57	861,419	1,038,923	1,998,521	35.82	55,793
1995	2,166,486.60	1,118,817	1,349,361	2,766,964	36.41	75,995
1996	2,411,834.37	1,191,446	1,436,955	3,145,530	37.00	85,014
1997	2,704,646.08	1,275,457	1,538,278	3,600,550	37.59	95,785
1998	1,641,333.27	737,221	889,133	2,229,400	38.18	58,392
1999	1,299,938.93	554,736	669,045	1,800,839	38.77	46,449

PACIFICORP
IDAHO PROPERTY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -90						
2000	2,113,948.45	854,712	1,030,834	2,985,668	39.36	75,855
2001	1,409,978.79	537,935	648,782	2,030,178	39.96	50,805
2002	1,881,150.12	674,806	813,857	2,760,328	40.56	68,055
2003	2,168,594.78	728,474	878,583	3,241,747	41.16	78,760
2004	2,599,552.49	813,972	981,699	3,957,451	41.76	94,767
2005	3,253,030.35	944,420	1,139,027	5,041,731	42.36	119,021
2006	2,342,946.45	626,785	755,940	3,695,658	42.96	86,026
2007	2,765,567.58	676,790	816,250	4,438,328	43.56	101,890
2008	2,878,105.44	637,615	769,002	4,699,398	44.17	106,393
2009	3,766,586.82	747,140	901,096	6,255,419	44.78	139,692
2010	4,149,237.87	728,440	878,542	7,005,010	45.38	154,363
2011	3,953,199.79	602,389	726,517	6,784,563	45.99	147,523
2012	4,645,304.27	598,408	721,716	8,104,362	46.61	173,876
2013	3,036,330.79	320,758	386,854	5,382,175	47.22	113,981
2014	4,258,093.41	351,122	423,474	7,666,903	47.83	160,295
2015	4,304,294.26	253,523	305,764	7,872,395	48.45	162,485
2016	3,428,975.08	121,180	146,151	6,368,902	49.07	129,792
2017	2,732,529.73	32,189	38,821	5,152,985	49.69	103,703
	88,403,386.63	32,472,472	39,160,314	128,806,120		3,152,208

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.9 3.57

PACIFICORP
IDAHO PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R0.5						
NET SALVAGE PERCENT.. -35						
1914	53.71	70	73			
1915	120.83	155	163			
1916	316.56	403	427			
1917	374.97	472	506			
1918	329.75	412	445			
1919	676.28	837	913			
1920	714.20	876	964			
1921	567.94	690	767			
1922	1,001.48	1,206	1,352			
1923	1,298.31	1,550	1,753			
1924	1,157.74	1,370	1,563			
1925	1,733.18	2,033	2,340			
1926	1,730.22	2,011	2,336			
1927	1,256.66	1,448	1,696			
1928	2,243.00	2,562	3,028			
1929	3,006.68	3,404	4,059			
1930	4,845.66	5,438	6,542			
1931	3,745.44	4,166	5,024	32	9.51	3
1932	940.88	1,037	1,251	19	9.90	2
1933	722.88	790	953	23	10.30	2
1934	1,249.85	1,353	1,632	55	10.70	5
1935	1,728.87	1,855	2,237	97	11.09	9
1936	3,111.16	3,306	3,987	213	11.49	19
1937	5,006.85	5,272	6,358	401	11.88	34
1938	3,627.75	3,784	4,564	333	12.28	27
1939	5,523.30	5,706	6,882	574	12.68	45
1940	5,582.52	5,711	6,888	648	13.08	50
1941	7,684.43	7,784	9,388	986	13.48	73
1942	3,452.28	3,462	4,175	486	13.89	35
1943	3,876.76	3,849	4,642	592	14.29	41
1944	4,819.09	4,735	5,711	795	14.70	54
1945	5,582.93	5,428	6,546	991	15.11	66
1946	15,863.59	15,257	18,401	3,015	15.53	194
1947	24,127.54	22,957	27,687	4,885	15.94	306
1948	29,706.93	27,954	33,714	6,390	16.36	391
1949	23,369.67	21,746	26,227	5,322	16.78	317
1950	20,982.05	19,298	23,274	5,052	17.21	294
1951	31,310.93	28,461	34,325	7,945	17.64	450
1952	23,443.32	21,058	25,397	6,251	18.07	346
1953	46,715.17	41,448	49,988	13,077	18.51	706
1954	40,995.74	35,922	43,323	12,021	18.95	634

PACIFICORP
IDAHO PROPERTY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R0.5						
NET SALVAGE PERCENT.. -35						
1955	45,823.22	39,649	47,818	14,043	19.39	724
1956	53,226.64	45,455	54,820	17,036	19.84	859
1957	57,120.40	48,138	58,056	19,057	20.29	939
1958	76,843.40	63,896	77,061	26,678	20.74	1,286
1959	67,003.04	54,943	66,263	24,191	21.20	1,141
1960	91,528.52	74,001	89,248	34,316	21.66	1,584
1961	115,216.43	91,799	110,713	44,829	22.13	2,026
1962	91,221.83	71,609	86,363	36,786	22.60	1,628
1963	173,241.99	133,915	161,507	72,370	23.08	3,136
1964	130,428.34	99,255	119,705	56,373	23.56	2,393
1965	106,242.48	79,575	95,971	47,456	24.04	1,974
1966	91,164.12	67,165	81,004	42,068	24.53	1,715
1967	161,205.28	116,794	140,858	76,769	25.02	3,068
1968	141,156.27	100,504	121,212	69,349	25.52	2,717
1969	140,114.46	98,010	118,204	70,951	26.02	2,727
1970	155,735.00	106,990	129,034	81,208	26.52	3,062
1971	153,479.07	103,482	124,803	82,394	27.03	3,048
1972	188,601.36	124,711	150,406	104,206	27.55	3,782
1973	259,857.59	168,518	203,239	147,569	28.06	5,259
1974	293,078.11	186,180	224,540	171,115	28.59	5,985
1975	456,084.63	283,801	342,275	273,439	29.11	9,393
1976	461,632.95	281,134	339,058	284,146	29.64	9,587
1977	617,529.53	367,738	443,506	390,159	30.18	12,928
1978	719,644.52	418,832	505,128	466,392	30.72	15,182
1979	649,182.40	369,059	445,099	431,297	31.26	13,797
1980	644,811.91	357,713	431,416	439,080	31.81	13,803
1981	676,135.14	365,788	441,154	471,628	32.36	14,574
1982	1,272,119.85	670,733	808,930	908,432	32.91	27,604
1983	648,936.14	333,071	401,696	474,368	33.47	14,173
1984	1,127,907.41	563,100	679,120	843,555	34.03	24,789
1985	1,149,356.81	557,718	672,630	879,002	34.59	25,412
1986	1,289,959.77	607,573	732,757	1,008,689	35.16	28,689
1987	737,570.55	336,882	406,293	589,427	35.73	16,497
1988	559,508.75	247,584	298,596	456,741	36.30	12,582
1989	553,201.84	236,773	285,557	461,265	36.88	12,507
1990	756,630.77	313,054	377,555	643,897	37.45	17,194
1991	631,034.47	251,787	303,665	548,232	38.04	14,412
1992	1,107,965.74	426,006	513,780	981,974	38.62	25,427
1993	1,392,201.81	515,107	621,239	1,258,233	39.20	32,098
1994	1,646,726.62	585,004	705,537	1,517,544	39.79	38,139
1995	1,010,675.37	344,132	415,036	949,376	40.38	23,511

PACIFICORP
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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R0.5						
NET SALVAGE PERCENT.. -35						
1996	1,050,342.62	342,154	412,651	1,005,312	40.97	24,538
1997	1,020,252.16	317,298	382,674	994,666	41.56	23,933
1998	696,199.48	206,076	248,536	691,333	42.16	16,398
1999	725,750.57	204,114	246,169	733,594	42.75	17,160
2000	717,499.59	191,032	230,392	738,232	43.35	17,030
2001	377,342.99	94,807	114,341	395,072	43.95	8,989
2002	1,341,547.54	316,941	382,243	1,428,846	44.55	32,073
2003	783,204.14	173,285	208,988	848,338	45.15	18,789
2004	787,996.79	162,527	196,014	867,782	45.75	18,968
2005	842,574.60	161,146	194,348	943,128	46.35	20,348
2006	759,540.86	133,874	161,457	863,923	46.95	18,401
2007	647,219.41	104,203	125,673	748,073	47.56	15,729
2008	1,005,703.86	146,835	177,089	1,180,611	48.16	24,514
2009	851,583.61	111,342	134,283	1,015,355	48.77	20,819
2010	788,852.68	91,117	109,891	955,060	49.38	19,341
2011	393,335.55	39,432	47,556	483,447	49.99	9,671
2012	685,484.02	58,263	70,267	855,136	50.60	16,900
2013	505,238.18	35,113	42,348	639,724	51.22	12,490
2014	609,536.35	33,071	39,885	782,989	51.83	15,107
2015	871,692.07	33,774	40,733	1,136,051	52.45	21,660
2016	783,621.82	18,217	21,970	1,035,919	53.07	19,520
2017	1,219,205.77	9,448	11,395	1,634,533	53.69	30,444
	38,499,426.29	13,608,523	16,411,256	35,562,969		878,276
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					40.5	2.28

PACIFICORP
IDAHO PROPERTY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -40						
1912	22.37	31	31			
1915	2.65	4	4			
1916	4.28	6	6			
1917	4.32	6	6			
1918	0.71	1	1			
1919	2.15	3	3			
1920	1.06	1	1			
1921	3.16	4	4			
1922	6.17	8	9			
1923	12.27	16	17			
1924	33.53	43	47			
1925	10.79	14	15			
1926	4.83	6	7			
1927	3.51	4	5			
1928	19.52	25	27			
1929	14.50	18	20			
1930	47.57	59	67			
1931	27.60	34	39			
1932	4.47	6	6			
1933	1.34	2	2			
1934	1.07	1	1			
1935	3.52	4	5			
1936	12.06	15	17			
1937	38.57	46	54			
1938	25.03	30	35			
1939	17.43	21	24			
1940	4.88	6	7			
1941	1.98	2	2	1	10.01	
1942	1.55	2	2			
1943	14.54	17	20			
1944	14.76	17	21			
1945	2.23	3	3			
1946	55.28	62	75	2	11.76	
1948	288.49	320	386	18	12.52	1
1949	183.79	202	244	13	12.91	1
1950	791.57	862	1,040	68	13.31	5
1951	180.14	195	235	17	13.71	1
1952	337.37	361	435	37	14.13	3
1953	271.00	287	346	33	14.56	2
1954	711.51	747	901	95	14.99	6
1955	2,115.81	2,200	2,653	309	15.44	20

PACIFICORP
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ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -40						
1956	979.05	1,007	1,214	157	15.90	10
1957	1,185.28	1,207	1,456	203	16.36	12
1958	1,184.28	1,193	1,439	219	16.84	13
1959	349.41	348	420	69	17.32	4
1960	1,867.25	1,838	2,217	397	17.82	22
1961	1,231.37	1,198	1,445	279	18.32	15
1962	2,178.35	2,092	2,523	527	18.84	28
1963	3,253.46	3,085	3,720	835	19.36	43
1964	7,523.68	7,040	8,490	2,043	19.90	103
1965	4,603.25	4,249	5,124	1,321	20.44	65
1966	4,836.60	4,401	5,307	1,464	21.00	70
1967	6,093.13	5,465	6,591	1,939	21.56	90
1968	4,609.52	4,072	4,911	1,542	22.14	70
1969	10,749.99	9,351	11,277	3,773	22.72	166
1970	13,489.64	11,548	13,926	4,959	23.31	213
1971	29,270.01	24,641	29,716	11,262	23.92	471
1972	47,836.60	39,591	47,745	19,226	24.53	784
1973	35,964.77	29,245	35,268	15,083	25.15	600
1974	60,748.49	48,505	58,495	26,553	25.78	1,030
1975	62,714.18	49,153	59,277	28,523	26.41	1,080
1976	67,568.29	51,933	62,629	31,967	27.06	1,181
1977	98,893.12	74,510	89,857	48,593	27.71	1,754
1978	119,734.79	88,340	106,535	61,094	28.38	2,153
1979	135,740.65	98,027	118,217	71,820	29.05	2,472
1980	89,156.48	62,971	75,941	48,878	29.73	1,644
1981	96,184.60	66,387	80,060	54,598	30.42	1,795
1982	120,833.79	81,454	98,231	70,936	31.11	2,280
1983	96,617.10	63,551	76,640	58,624	31.81	1,843
1984	147,426.27	94,530	114,000	92,397	32.52	2,841
1985	153,297.64	95,719	115,434	99,183	33.24	2,984
1986	145,634.61	88,453	106,671	97,217	33.97	2,862
1987	87,112.69	51,426	62,018	59,940	34.70	1,727
1988	71,713.97	41,097	49,562	50,838	35.44	1,434
1989	81,694.34	45,386	54,734	59,638	36.19	1,648
1990	100,888.72	54,284	65,465	75,779	36.94	2,051
1991	134,124.33	69,790	84,164	103,610	37.70	2,748
1992	243,968.20	122,560	147,803	193,752	38.47	5,036
1993	245,174.27	118,704	143,153	200,091	39.25	5,098
1994	275,175.31	128,221	154,630	230,615	40.03	5,761
1995	342,700.55	153,448	185,053	294,728	40.81	7,222
1996	624,799.62	268,102	323,322	551,397	41.61	13,252

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ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -40						
1997	492,704.76	202,225	243,877	445,910	42.41	10,514
1998	393,423.90	154,129	185,875	364,918	43.21	8,445
1999	132,134.54	49,268	59,416	125,572	44.02	2,853
2000	124,599.67	44,076	53,154	121,286	44.84	2,705
2001	115,364.80	38,574	46,519	114,992	45.67	2,518
2002	173,499.10	54,694	65,959	176,940	46.49	3,806
2003	236,037.29	69,782	84,155	246,297	47.33	5,204
2004	312,011.73	86,127	103,866	332,950	48.17	6,912
2005	241,335.81	61,888	74,635	263,235	49.01	5,371
2006	230,489.16	54,479	65,700	256,985	49.87	5,153
2007	466,606.45	101,038	121,848	531,401	50.72	10,477
2008	316,567.06	62,193	75,003	368,191	51.58	7,138
2009	280,448.13	49,404	59,580	333,047	52.45	6,350
2010	290,569.41	45,289	54,617	352,180	53.32	6,605
2011	197,406.51	26,717	32,220	244,149	54.20	4,505
2012	586,536.41	67,334	81,202	739,949	55.08	13,434
2013	240,565.85	22,676	27,346	309,446	55.96	5,530
2014	242,208.64	17,802	21,469	317,623	56.85	5,587
2015	348,908.18	18,318	22,091	466,380	57.75	8,076
2016	337,150.10	10,700	12,904	459,106	58.64	7,829
2017	342,826.46	3,600	4,341	475,616	59.55	7,987
	9,885,800.99	3,414,126	4,117,280	9,722,841		211,713

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.9 2.14

PACIFICORP
IDAHO PROPERTY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -15						
1927	0.09					
1928	1.18	1	1			
1929	1.56	2	2			
1930	6.92	7	8			
1931	6.42	7	7			
1932	1.35	1	1	1	6.38	
1933	0.52	1	1			
1934	0.52	1	1			
1935	1.98	2	2			
1936	15.62	16	18			
1937	26.25	26	30			
1938	14.52	15	17			
1939	15.31	15	18			
1940	31.81	32	37			
1941	7.36	7	8			
1942	10.96	11	13			
1943	25.72	25	30			
1944	6.78	7	8			
1945	0.99	1	1			
1946	35.30	34	41			
1947	36.42	35	42			
1948	227.56	215	259	3	10.62	
1949	158.15	149	180	2	10.95	
1950	238.79	223	269	6	11.30	1
1951	283.17	262	316	10	11.66	1
1952	310.53	286	345	12	12.03	1
1953	861.37	786	948	43	12.42	3
1954	1,769.95	1,601	1,931	104	12.82	8
1955	2,318.16	2,078	2,506	160	13.23	12
1956	6,073.97	5,395	6,506	479	13.66	35
1957	4,609.73	4,055	4,890	411	14.11	29
1958	5,346.04	4,655	5,614	534	14.57	37
1959	3,315.62	2,857	3,445	368	15.04	24
1960	4,953.89	4,222	5,092	605	15.53	39
1961	7,284.20	6,139	7,403	974	16.03	61
1962	3,433.82	2,860	3,449	500	16.55	30
1963	3,813.83	3,137	3,783	603	17.08	35
1964	15,321.50	12,445	15,008	2,612	17.62	148
1965	12,666.64	10,153	12,244	2,323	18.18	128
1966	9,583.02	7,577	9,138	1,882	18.75	100
1967	11,637.55	9,069	10,937	2,446	19.34	126

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -15						
1968	16,349.11	12,556	15,142	3,659	19.93	184
1969	14,922.61	11,286	13,610	3,551	20.54	173
1970	43,429.32	32,330	38,989	10,955	21.16	518
1971	54,052.06	39,585	47,738	14,422	21.79	662
1972	95,290.55	68,600	82,729	26,855	22.44	1,197
1973	90,067.11	63,718	76,841	26,736	23.09	1,158
1974	145,019.87	100,731	121,477	45,296	23.76	1,906
1975	185,993.65	126,802	152,918	60,975	24.43	2,496
1976	197,065.68	131,783	158,924	67,702	25.11	2,696
1977	372,249.17	243,937	294,177	133,910	25.81	5,188
1978	457,902.23	293,925	354,460	172,128	26.51	6,493
1979	469,945.15	295,170	355,962	184,475	27.23	6,775
1980	451,377.46	277,279	334,386	184,698	27.95	6,608
1981	519,241.81	311,701	375,897	221,231	28.68	7,714
1982	630,426.06	369,506	445,608	279,382	29.42	9,496
1983	426,016.07	243,573	293,738	196,180	30.17	6,502
1984	639,130.68	356,233	429,601	305,399	30.92	9,877
1985	826,176.27	448,287	540,614	409,489	31.69	12,922
1986	778,082.97	410,711	495,299	399,496	32.46	12,307
1987	462,999.12	237,472	286,381	246,068	33.24	7,403
1988	386,529.87	192,397	232,022	212,487	34.03	6,244
1989	466,035.03	224,918	271,241	264,699	34.82	7,602
1990	518,800.82	242,330	292,239	304,382	35.63	8,543
1991	590,815.35	266,795	321,743	357,695	36.44	9,816
1992	1,094,833.84	477,397	575,719	683,340	37.25	18,345
1993	1,100,094.00	462,182	557,371	707,737	38.08	18,586
1994	1,127,364.59	455,709	549,565	746,904	38.91	19,196
1995	380,751.31	147,854	178,305	259,559	39.74	6,531
1996	1,462,734.21	544,174	656,250	1,025,894	40.59	25,275
1997	1,019,645.36	362,718	437,422	735,170	41.44	17,741
1998	787,463.81	267,147	322,167	583,416	42.30	13,792
1999	341,184.37	110,124	132,805	259,557	43.16	6,014
2000	391,346.02	119,789	144,460	305,588	44.03	6,940
2001	554,305.04	160,427	193,468	443,983	44.90	9,888
2002	565,533.75	154,136	185,881	464,483	45.78	10,146
2003	673,758.44	172,142	207,595	567,227	46.67	12,154
2004	864,400.87	206,099	248,546	745,515	47.56	15,675
2005	550,111.08	121,781	146,862	485,766	48.45	10,026
2006	716,779.36	146,313	176,447	647,849	49.35	13,128
2007	1,378,386.63	257,317	310,313	1,274,832	50.26	25,365
2008	968,268.91	163,875	197,626	915,883	51.17	17,899

PACIFICORP
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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -15						
2009	566,809.03	86,042	103,763	548,067	52.08	10,524
2010	453,578.16	60,857	73,391	448,224	53.00	8,457
2011	579,459.39	67,524	81,431	584,947	53.92	10,848
2012	540,859.76	53,385	64,380	557,609	54.85	10,166
2013	549,569.12	44,556	53,732	578,272	55.77	10,369
2014	516,516.30	32,569	39,277	554,717	56.71	9,782
2015	599,287.70	27,105	32,687	656,494	57.64	11,390
2016	361,764.91	9,847	11,875	404,155	58.58	6,899
2017	672,744.93	6,058	7,306	766,351	59.53	12,873
	27,749,923.98	9,797,162	11,814,929	20,097,484		473,307
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					42.5	1.71

PACIFICORP
IDAHO PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -10						
1945	235.51	221	259			
1946	1,162.79	1,080	1,279			
1947	1,145.34	1,055	1,260			
1948	1,623.11	1,482	1,785			
1949	3,249.95	2,941	3,547	28	8.33	3
1950	5,270.32	4,727	5,701	96	8.68	11
1951	9,691.15	8,610	10,383	277	9.04	31
1952	14,451.13	12,714	15,333	563	9.41	60
1953	64,397.35	56,097	67,651	3,186	9.78	326
1954	42,195.55	36,382	43,875	2,540	10.16	250
1955	23,023.83	19,647	23,693	1,633	10.54	155
1956	18,819.28	15,887	19,159	1,542	10.93	141
1957	52,112.22	43,517	52,480	4,843	11.32	428
1958	41,975.44	34,659	41,797	4,376	11.72	373
1959	693,450.29	565,925	682,481	80,314	12.13	6,621
1960	108,514.59	87,518	105,543	13,823	12.54	1,102
1961	51,581.90	41,095	49,559	7,181	12.96	554
1962	144,971.75	114,071	137,565	21,904	13.38	1,637
1963	13,780.86	10,705	12,910	2,249	13.81	163
1964	8,246.05	6,321	7,623	1,448	14.25	102
1965	24,786.24	18,743	22,603	4,662	14.69	317
1966	4,969.70	3,705	4,468	999	15.15	66
1967	27,856.27	20,472	24,688	5,954	15.60	382
1968	83,821.83	60,679	73,176	19,028	16.07	1,184
1969	50,144.73	35,748	43,111	12,048	16.54	728
1970	102,205.27	71,713	86,483	25,943	17.02	1,524
1971	36,000.61	24,856	29,975	9,626	17.50	550
1972	22,634.70	15,363	18,527	6,371	18.00	354
1973	67,973.44	45,340	54,678	20,093	18.50	1,086
1974	202,697.87	132,784	160,132	62,836	19.01	3,305
1975	413,366.72	265,856	320,611	134,092	19.52	6,869
1976	768,015.58	484,604	584,411	260,406	20.04	12,994
1977	630,522.17	390,025	470,353	223,221	20.57	10,852
1978	693,644.95	420,304	506,868	256,141	21.11	12,134
1979	361,054.20	214,129	258,230	138,930	21.66	6,414
1980	400,486.63	232,360	280,216	160,319	22.21	7,218
1981	620,214.65	351,713	424,150	258,086	22.77	11,334
1982	1,890,430.42	1,046,807	1,262,403	817,070	23.34	35,007
1983	2,313,892.89	1,250,446	1,507,983	1,037,299	23.91	43,383
1984	3,046,754.77	1,605,134	1,935,721	1,415,709	24.49	57,808
1985	3,184,430.27	1,633,670	1,970,134	1,532,739	25.08	61,114

PACIFICORP
IDAHO PROPERTY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -10						
1986	5,362,922.32	2,676,002	3,227,140	2,672,075	25.68	104,053
1987	1,323,481.88	641,803	773,986	681,844	26.28	25,945
1988	898,964.40	423,104	510,245	478,616	26.89	17,799
1989	1,102,260.13	502,794	606,347	606,139	27.51	22,033
1990	2,606,749.88	1,151,242	1,388,347	1,479,078	28.13	52,580
1991	2,558,078.91	1,092,041	1,316,953	1,496,934	28.76	52,049
1992	2,000,182.41	824,371	994,155	1,206,046	29.39	41,036
1993	1,205,028.96	478,597	577,167	748,365	30.03	24,921
1994	2,239,157.98	855,253	1,031,397	1,431,677	30.68	46,665
1995	1,129,989.66	414,412	499,763	743,226	31.33	23,723
1996	1,823,127.62	640,879	772,872	1,232,568	31.98	38,542
1997	1,208,120.76	406,029	489,653	839,280	32.64	25,713
1998	745,964.89	239,013	288,239	532,322	33.31	15,981
1999	1,423,897.67	434,222	523,653	1,042,634	33.97	30,693
2000	1,731,489.09	500,482	603,559	1,301,079	34.65	37,549
2001	1,615,121.62	441,511	532,443	1,244,191	35.32	35,226
2002	1,510,360.65	388,833	468,915	1,192,482	36.00	33,124
2003	1,973,197.85	476,581	574,736	1,595,782	36.68	43,506
2004	2,151,274.90	484,852	584,710	1,781,692	37.37	47,677
2005	2,328,676.05	487,231	587,579	1,973,965	38.06	51,865
2006	1,812,632.01	349,988	422,070	1,571,825	38.75	40,563
2007	2,942,115.85	519,884	626,957	2,609,370	39.45	66,144
2008	3,025,132.16	484,971	584,854	2,742,791	40.15	68,314
2009	2,720,135.13	391,523	472,159	2,519,990	40.85	61,689
2010	1,909,587.66	243,117	293,188	1,807,358	41.56	43,488
2011	1,803,444.51	199,649	240,768	1,743,021	42.27	41,235
2012	2,381,828.29	224,090	270,243	2,349,768	42.98	54,671
2013	2,452,397.55	189,401	228,409	2,469,228	43.70	56,504
2014	2,432,898.24	146,334	176,473	2,499,715	44.43	56,262
2015	2,653,333.15	114,266	137,800	2,780,866	45.16	61,578
2016	2,068,240.64	53,737	64,804	2,210,261	45.89	48,164
2017	2,680,998.70	23,209	27,989	2,921,110	46.63	62,644
	82,066,593.84	25,888,526	31,220,377	59,052,876		1,718,516

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.4 2.09

PACIFICORP
IDAHO PROPERTY

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -30						
1945	29.17	34	38			
1946	81.98	96	107			
1947	252.88	295	329			
1948	414.15	481	538			
1949	526.00	607	684			
1950	853.85	980	1,110			
1951	1,220.59	1,392	1,587			
1952	1,496.25	1,695	1,945			
1953	2,661.17	2,996	3,460			
1954	3,390.02	3,790	4,407			
1955	4,800.83	5,329	6,241			
1956	6,322.60	6,964	8,219			
1957	7,203.08	7,871	9,364			
1958	8,522.84	9,234	11,080			
1959	10,984.19	11,797	14,228	51	9.56	5
1960	15,327.16	16,310	19,671	254	9.98	25
1961	17,225.01	18,154	21,895	498	10.41	48
1962	22,881.94	23,873	28,792	955	10.86	88
1963	43,717.75	45,125	54,423	2,410	11.33	213
1964	28,889.85	29,485	35,560	1,997	11.82	169
1965	33,658.55	33,947	40,942	2,814	12.33	228
1966	40,371.34	40,221	48,509	3,974	12.85	309
1967	51,008.32	50,167	60,504	5,807	13.39	434
1968	56,224.34	54,567	65,811	7,281	13.94	522
1969	67,675.71	64,768	78,113	9,865	14.51	680
1970	79,958.67	75,408	90,946	13,000	15.10	861
1971	94,639.97	87,889	105,999	17,033	15.71	1,084
1972	119,674.41	109,412	131,956	23,621	16.32	1,447
1973	149,535.92	134,453	162,157	32,240	16.96	1,901
1974	173,094.65	152,975	184,496	40,527	17.61	2,301
1975	205,401.28	178,322	215,065	51,957	18.27	2,844
1976	237,190.77	202,165	243,821	64,527	18.94	3,407
1977	292,748.32	244,743	295,172	85,401	19.63	4,351
1978	327,923.18	268,723	324,093	102,207	20.33	5,027
1979	331,611.02	266,179	321,025	110,069	21.04	5,231
1980	299,385.12	235,147	283,599	105,602	21.77	4,851
1981	266,728.33	204,896	247,115	99,632	22.50	4,428
1982	453,283.28	340,167	410,258	179,010	23.25	7,699
1983	268,335.15	196,551	237,050	111,786	24.01	4,656
1984	292,427.42	208,949	252,003	128,153	24.77	5,174
1985	196,880.74	137,046	165,284	90,661	25.55	3,548

PACIFICORP
IDAHO PROPERTY

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -30						
1986	324,167.45	219,597	264,845	156,573	26.34	5,944
1987	238,036.75	156,751	189,050	120,398	27.14	4,436
1988	226,021.35	144,563	174,350	119,478	27.94	4,276
1989	200,361.30	124,267	149,872	110,598	28.76	3,846
1990	219,951.73	132,103	159,323	126,614	29.59	4,279
1991	375,358.78	218,077	263,012	224,954	30.42	7,395
1992	462,649.38	259,607	313,099	288,345	31.26	9,224
1993	965,332.12	522,277	629,892	625,040	32.11	19,466
1994	1,032,323.88	537,547	648,309	693,712	32.97	21,041
1995	472,277.04	236,209	284,880	329,080	33.84	9,725
1996	1,381,385.10	662,166	798,605	997,196	34.72	28,721
1997	473,548.71	217,145	261,888	353,725	35.60	9,936
1998	299,524.22	131,046	158,048	231,333	36.49	6,340
1999	2,077,865.31	864,878	1,043,086	1,658,139	37.39	44,347
2000	367,632.71	145,116	175,017	302,906	38.30	7,909
2001	478,927.44	178,744	215,574	407,032	39.21	10,381
2002	1,359,630.82	477,867	576,332	1,191,188	40.13	29,683
2003	1,748,182.82	576,000	694,685	1,577,953	41.06	38,430
2004	1,897,570.07	583,531	703,768	1,763,073	41.99	41,988
2005	2,014,601.27	574,736	693,160	1,925,822	42.93	44,860
2006	1,841,183.52	484,356	584,158	1,809,381	43.87	41,244
2007	1,954,571.58	470,761	567,761	1,973,182	44.81	44,034
2008	1,797,840.77	392,228	473,047	1,864,146	45.77	40,729
2009	1,315,016.61	257,368	310,399	1,399,123	46.72	29,947
2010	1,206,980.86	208,546	251,517	1,317,558	47.69	27,628
2011	1,466,302.84	220,070	265,415	1,640,779	48.65	33,726
2012	1,320,139.94	167,877	202,468	1,513,714	49.62	30,506
2013	1,608,044.65	167,613	202,150	1,888,308	50.59	37,326
2014	1,652,887.65	133,996	161,606	1,987,148	51.57	38,533
2015	1,907,056.71	110,893	133,742	2,345,432	52.54	44,641
2016	1,955,294.96	68,402	82,496	2,459,387	53.52	45,953
2017	1,678,716.91	19,445	23,452	2,158,880	54.51	39,605
	40,533,943.05	13,136,985	15,842,602	36,851,524		867,630

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.5 2.14

PACIFICORP
IDAHO PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. -3						
1967	4,252.19	4,380	4,380			
1969	407.59	420	420			
1970	1,973.58	2,033	2,033			
1971	644.11	663	663			
1972	1,502.44	1,548	1,548			
1973	3,179.17	3,275	3,275			
1974	9,531.10	9,817	9,817			
1975	10,340.49	10,651	10,651			
1976	15,604.10	16,072	16,072			
1977	21,992.06	22,652	22,652			
1978	28,690.56	29,551	29,551			
1979	20,807.61	21,432	21,432			
1980	27,866.62	28,315	28,703			
1981	37,127.37	37,457	38,241			
1982	73,930.31	74,054	76,148			
1983	110,634.34	110,079	113,953			
1984	54,987.93	54,315	56,638			
1985	80,176.71	78,577	82,582			
1986	490,526.09	476,696	505,242			
1987	357,737.25	344,703	368,469			
1988	335,733.62	320,389	345,806			
1989	208,914.65	197,430	215,182			
1990	150,350.39	140,536	154,861			
1991	211,898.16	195,775	218,255			
1992	418,751.71	381,929	431,314			
1993	377,839.69	339,750	389,175			
1994	53,111.29	47,019	54,705			
1995	101,855.41	88,650	104,911			
1996	138,369.77	118,150	142,521			
1997	896,861.70	750,099	923,768			
1998	346,753.01	283,046	357,156			
1999	54,346.42	43,186	55,259	718	4.57	157
2000	329,948.59	254,376	325,490	14,357	5.03	2,854
2001	1,775,730.17	1,321,454	1,690,882	138,120	5.55	24,886
2002	115,473.17	82,602	105,694	13,243	6.11	2,167
2003	305,671.23	208,897	267,297	47,544	6.73	7,064
2004	501,251.00	325,262	416,193	100,096	7.40	13,526
2005	544,923.25	332,834	425,882	135,389	8.14	16,633
2006	245,539.25	139,983	179,117	73,788	8.93	8,263
2007	306,005.41	161,217	206,287	108,899	9.77	11,146
2008	488,304.96	234,880	300,544	202,410	10.66	18,988

PACIFICORP
IDAHO PROPERTY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. -3						
2009	353,680.99	153,367	196,243	168,048	11.58	14,512
2010	515,751.03	198,146	253,540	277,684	12.54	22,144
2011	733,114.80	244,655	313,051	442,057	13.52	32,697
2012	608,915.18	172,162	220,292	406,891	14.51	28,042
2013	558,596.90	129,455	165,646	409,709	15.50	26,433
2014	935,515.81	168,627	215,769	747,812	16.50	45,322
2015	988,259.02	127,238	162,808	855,099	17.50	48,863
2016	723,370.82	55,880	71,502	673,570	18.50	36,409
2017	881,954.50	22,710	29,059	879,354	19.50	45,095
	15,558,703.52	8,566,394	10,330,679	5,694,786		405,201

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1 2.60

PACIFICORP
IDAHO PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -45						
1963	501.99	508	613	115	7.56	15
1964	778.70	780	941	188	7.74	24
1965	733.68	726	876	188	7.93	24
1966	646.32	633	763	174	8.11	21
1967	513.02	497	599	145	8.30	17
1968	552.17	528	637	164	8.50	19
1969	784.82	742	895	243	8.69	28
1970	1,461.40	1,366	1,647	472	8.89	53
1971	2,814.78	2,597	3,132	949	9.09	104
1972	5,592.76	5,093	6,142	1,968	9.30	212
1973	7,046.85	6,335	7,640	2,578	9.50	271
1974	4,249.82	3,766	4,542	1,620	9.72	167
1975	4,005.85	3,501	4,222	1,586	9.93	160
1976	4,271.96	3,679	4,437	1,757	10.15	173
1977	3,812.76	3,235	3,901	1,628	10.37	157
1978	4,361.70	3,643	4,393	1,931	10.60	182
1979	3,487.63	2,866	3,456	1,601	10.83	148
1980	1,876.86	1,517	1,829	892	11.06	81
1981	1,216.01	966	1,165	598	11.30	53
1982	3,781.60	2,952	3,560	1,923	11.54	167
1983	1,859.15	1,426	1,720	976	11.78	83
1984	2,308.72	1,735	2,092	1,256	12.04	104
1985	2,907.22	2,143	2,584	1,631	12.29	133
1986	4,818.75	3,480	4,197	2,790	12.55	222
1987	5,505.90	3,893	4,695	3,289	12.81	257
1988	5,536.43	3,828	4,616	3,412	13.08	261
1989	5,672.26	3,829	4,618	3,607	13.36	270
1990	6,921.49	4,560	5,499	4,537	13.64	333
1991	6,890.31	4,428	5,340	4,651	13.92	334
1992	8,649.97	5,413	6,528	6,014	14.21	423
1993	19,511.73	11,871	14,315	13,977	14.51	963
1994	9,162.02	5,415	6,530	6,755	14.81	456
1995	2,400.51	1,376	1,659	1,822	15.12	121
1996	3,726.62	2,068	2,494	2,910	15.43	189
1997	6,964.47	3,736	4,506	5,592	15.75	355
1998	1,591.37	823	992	1,315	16.08	82
1999	837.17	417	503	711	16.41	43
2000	1,226.96	587	708	1,071	16.75	64
2001	2,567.67	1,177	1,419	2,304	17.10	135
2002	4,206.37	1,842	2,222	3,877	17.45	222
2003	234.21	98	118	222	17.81	12

PACIFICORP
IDAHO PROPERTY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -45						
2004	1,831.05	724	873	1,782	18.18	98
2005	1,919.99	717	865	1,919	18.56	103
2006	574.96	202	244	590	18.94	31
2008	1,482.58	452	545	1,605	19.74	81
2009	656.77	184	222	730	20.16	36
2010	3,784.68	966	1,164	4,324	20.60	210
2012	360.38	72	87	436	21.55	20
2013	1,020.97	174	210	1,270	22.06	58
2017	1,793.01	44	53	2,547	24.58	104
	169,414.37	113,610	137,008	108,643		7,879

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.8 4.65

PACIFICORP
IDAHO PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R0.5						
NET SALVAGE PERCENT.. -20						
1967	0.08					
1968	82.85	98	99			
1969	161.79	188	194			
1970	315.67	360	379			
1971	377.40	422	453			
1972	793.38	871	952			
1973	860.75	927	1,033			
1974	1,769.85	1,869	2,124			
1975	1,735.61	1,799	2,083			
1976	1,835.43	1,866	2,203			
1977	2,280.94	2,275	2,737			
1978	3,369.10	3,296	3,981	62	4.62	13
1979	5,362.87	5,146	6,215	220	5.01	44
1980	4,610.62	4,335	5,236	297	5.41	55
1981	5,513.27	5,078	6,133	483	5.81	83
1982	15,812.70	14,262	17,225	1,750	6.21	282
1983	14,141.23	12,483	15,076	1,893	6.61	286
1984	17,869.89	15,422	18,626	2,818	7.02	401
1985	25,136.01	21,187	25,588	4,575	7.44	615
1986	33,444.10	27,515	33,231	6,902	7.86	878
1987	10,036.71	8,050	9,722	2,322	8.29	280
1988	9,749.44	7,614	9,196	2,503	8.73	287
1989	6,614.91	5,026	6,070	1,868	9.17	204
1990	15,231.19	11,244	13,580	4,697	9.62	488
1991	13,305.69	9,529	11,508	4,459	10.08	442
1992	19,779.44	13,710	16,558	7,177	10.56	680
1993	29,744.29	19,945	24,088	11,605	11.03	1,052
1994	39,661.37	25,662	30,993	16,601	11.52	1,441
1995	3,789.69	2,361	2,851	1,697	12.02	141
1996	13,928.71	8,337	10,069	6,645	12.53	530
1997	42,952.79	24,638	29,756	21,787	13.05	1,670
1998	11,309.33	6,205	7,494	6,077	13.57	448
1999	20,709.09	10,825	13,074	11,777	14.11	835
2000	12,894.74	6,406	7,737	7,737	14.65	528
2001	6,512.29	3,063	3,699	4,116	15.20	271
2002	10,644.82	4,721	5,702	7,072	15.76	449
2003	37,304.74	15,543	18,771	25,995	16.32	1,593
2004	25,113.62	9,764	11,792	18,344	16.90	1,085
2005	18,062.21	6,528	7,884	13,791	17.47	789
2006	13,570.27	4,521	5,460	10,824	18.06	599
2007	27,435.66	8,362	10,099	22,824	18.65	1,224

PACIFICORP
IDAHO PROPERTY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R0.5						
NET SALVAGE PERCENT.. -20						
2008	18,861.30	5,215	6,298	16,336	19.24	849
2009	14,120.70	3,504	4,232	12,713	19.83	641
2010	18,131.34	3,977	4,803	16,955	20.43	830
2011	4,594.00	875	1,057	4,456	21.03	212
2012	25,318.63	4,096	4,947	25,435	21.63	1,176
2013	17,859.56	2,366	2,857	18,574	22.24	835
2014	32,938.47	3,415	4,124	35,402	22.84	1,550
2015	17,032.84	1,259	1,521	18,918	23.46	806
2016	33,553.26	1,498	1,809	38,455	24.07	1,598
2017	14,967.35	223	269	17,692	24.69	717
	721,201.99	357,881	431,588	433,854		26,907

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.1 3.73

PACIFICORP
IDAHO PROPERTY

ACCOUNT 389.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1959	30.88	24	24	7	12.83	1
1963	342.54	257	259	84	14.93	6
1966	98.66	71	72	27	16.66	2
1967	1,415.92	1,008	1,017	399	17.27	23
1972	675.80	445	449	227	20.51	11
1987	2,303.84	1,081	1,091	1,213	31.86	38
	4,867.64	2,886	2,912	1,956		81

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.1 1.66

PACIFICORP
IDAHO PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -10						
1937	1,095.47	1,101	1,111	94	5.19	18
1944	4,085.40	3,963	3,998	496	7.09	70
1947	16,150.62	15,397	15,534	2,232	8.00	279
1951	14,021.68	13,013	13,129	2,295	9.38	245
1954	22,506.85	20,400	20,581	4,177	10.56	396
1955	8,032.89	7,219	7,283	1,553	10.98	141
1958	148.05	129	130	33	12.34	3
1960	62,178.86	53,201	53,674	14,723	13.33	1,105
1961	3,847.47	3,255	3,284	948	13.85	68
1963	22,137.51	18,292	18,455	5,896	14.93	395
1964	246.86	201	203	69	15.49	4
1966	12,717.23	10,105	10,195	3,794	16.66	228
1967	5,342.40	4,185	4,222	1,655	17.27	96
1968	106,839.71	82,482	83,216	34,308	17.89	1,918
1970	16,215.15	12,135	12,243	5,594	19.18	292
1971	463.01	341	344	165	19.84	8
1972	57,166.26	41,388	41,756	21,127	20.51	1,030
1973	540.86	385	388	207	21.19	10
1974	57,643.34	40,275	40,633	22,775	21.89	1,040
1975	15,605.70	10,700	10,795	6,371	22.60	282
1976	16,482.91	11,084	11,183	6,948	23.32	298
1977	347,137.56	228,794	230,829	151,022	24.05	6,280
1978	106,112.77	68,497	69,106	47,618	24.79	1,921
1979	123,122.46	77,807	78,499	56,936	25.53	2,230
1980	6,470.46	3,999	4,035	3,083	26.29	117
1981	665,677.48	402,003	405,579	326,666	27.06	12,072
1982	20,543.98	12,113	12,221	10,377	27.84	373
1983	2,959.98	1,702	1,717	1,539	28.63	54
1984	627,648.29	351,883	355,013	335,400	29.42	11,400
1985	294,266.02	160,607	162,036	161,657	30.23	5,348
1986	3,469,876.17	1,842,286	1,858,673	1,958,191	31.04	63,086
1987	61,547.77	31,752	32,034	35,669	31.86	1,120
1988	166,565.79	83,397	84,139	99,083	32.69	3,031
1989	280,358.49	136,054	137,264	171,130	33.53	5,104
1990	226,741.30	106,500	107,447	141,968	34.38	4,129
1991	271,087.37	123,104	124,199	173,997	35.23	4,939
1992	1,131,706.60	496,084	500,497	744,380	36.09	20,626
1993	48,969.21	20,685	20,869	32,997	36.96	893
1994	37,454.29	15,216	15,351	25,849	37.84	683
1995	8,499.93	3,316	3,346	6,004	38.72	155
1996	22,589.88	8,444	8,519	16,330	39.61	412

PACIFICORP
IDAHO PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -10						
1997	116,052.72	41,467	41,836	85,822	40.51	2,119
1998	321,135.90	109,447	110,421	242,828	41.41	5,864
1999	73,108.04	23,697	23,908	56,511	42.32	1,335
2001	25,283.43	7,342	7,407	20,405	44.16	462
2002	95,643.56	26,162	26,395	78,813	45.08	1,748
2003	169,965.03	43,562	43,949	143,013	46.02	3,108
2004	105,359.57	25,188	25,412	90,484	46.96	1,927
2005	211,750.03	46,974	47,392	185,533	47.90	3,873
2006	126,802.16	25,920	26,151	113,331	48.85	2,320
2007	513,606.16	96,044	96,898	468,069	49.80	9,399
2008	269,629.29	45,726	46,133	250,459	50.75	4,935
2009	1,134,191.61	172,382	173,915	1,073,696	51.71	20,764
2010	73,275.92	9,834	9,921	70,683	52.68	1,342
2011	324,893.61	37,883	38,220	319,163	53.64	5,950
2012	86,590.85	8,541	8,617	86,633	54.62	1,586
2013	192,260.89	15,544	15,682	195,805	55.59	3,522
2014	308,351.33	19,446	19,619	319,567	56.56	5,650
2015	203,465.42	9,176	9,258	214,554	57.54	3,729
2016	107,334.44	2,913	2,939	115,129	58.52	1,967
2017	286,528.60	2,575	2,598	312,583	59.51	5,253
	13,108,032.59	5,293,317	5,340,401	9,078,435		238,752

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.0 1.82

PACIFICORP
IDAHO PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-S1.5						
NET SALVAGE PERCENT.. +10						
1990	4,412.21	3,971	3,971			
1997	34,061.33	27,330	27,574	3,081	1.41	2,185
1998	87,942.67	68,981	69,597	9,551	1.67	5,719
1999	17,632.43	13,501	13,621	2,248	1.94	1,159
2000	96,230.72	71,818	72,459	14,149	2.22	6,373
2001	138,591.42	100,553	101,450	23,282	2.52	9,239
2002	35,323.78	24,871	25,093	6,698	2.83	2,367
2003	172,381.99	117,312	118,359	36,785	3.17	11,604
2004	137,026.52	89,742	90,543	32,781	3.54	9,260
2005	219,729.80	137,821	139,051	58,706	3.94	14,900
2006	73,779.37	44,081	44,474	21,927	4.37	5,018
2007	92,895.26	52,478	52,946	30,660	4.84	6,335
2008	176,114.78	93,151	93,983	64,520	5.36	12,037
2009	118,011.05	57,762	58,278	47,932	5.93	8,083
2010	63,579.21	28,390	28,643	28,578	6.55	4,363
2011	211,212.52	84,226	84,978	105,113	7.24	14,518
2012	75,437.68	26,217	26,451	41,443	7.98	5,193
2013	71,129.97	20,781	20,967	43,050	8.78	4,903
2014	136,871.27	31,743	32,026	91,158	9.65	9,446
2015	410,839.22	69,399	70,018	299,737	10.56	28,384
2016	100,061.74	10,322	10,414	79,642	11.51	6,919
2017	292,500.24	10,125	10,216	253,034	12.50	20,243
	2,765,765.18	1,184,575	1,195,112	1,294,077		188,248

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9 6.81

PACIFICORP
IDAHO PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-S1						
NET SALVAGE PERCENT.. +10						
1977	52,455.22	47,210	47,210			
1985	51,820.62	44,203	44,611	2,028	0.94	2,028
1986	61,618.35	51,698	52,175	3,282	1.22	2,690
1994	14,223.88	10,170	10,264	2,537	3.70	686
2000	90,661.79	54,442	54,944	26,652	5.99	4,449
2002	440,883.07	245,132	247,393	149,402	6.88	21,715
2004	202,734.80	102,888	103,837	78,624	7.85	10,016
2005	606,161.37	291,867	294,559	250,986	8.37	29,986
2006	358,393.43	162,709	164,210	158,344	8.92	17,752
2007	80,553.30	34,195	34,510	37,988	9.51	3,995
2008	175,482.95	69,141	69,779	88,156	10.12	8,711
2009	140,479.14	50,784	51,252	75,179	10.77	6,980
2010	96,506.16	31,557	31,848	55,008	11.46	4,800
2011	7,240.57	2,103	2,122	4,395	12.19	361
2012	52,797.08	13,305	13,428	34,089	12.96	2,630
2013	91,472.12	19,300	19,478	62,847	13.78	4,561
2014	165,491.78	27,720	27,976	120,967	14.65	8,257
2015	276,195.40	33,697	34,008	214,568	15.56	13,790
2016	94,006.65	6,956	7,020	77,586	16.52	4,696
2017	1,044,988.23	26,127	26,368	914,121	17.50	52,235
	4,104,165.91	1,325,204	1,336,992	2,356,757		200,338

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 4.88

PACIFICORP
IDAHO PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. +15						
1960	2,733.91	2,094	2,113	211	3.46	61
1970	13,139.75	9,066	9,147	2,022	6.59	307
1971	1,546.46	1,055	1,064	250	6.92	36
1975	12,760.81	8,265	8,339	2,508	8.33	301
1976	20,212.88	12,915	13,030	4,151	8.69	478
1977	17,430.44	10,981	11,079	3,737	9.06	412
1978	6,764.12	4,199	4,236	1,514	9.44	160
1979	16,639.18	10,171	10,261	3,882	9.83	395
1980	24,460.36	14,720	14,851	5,940	10.22	581
1982	21,193.23	12,337	12,447	5,567	11.03	505
1983	19,587.07	11,202	11,302	5,347	11.45	467
1984	8,218.11	4,616	4,657	2,328	11.87	196
1985	38,660.18	21,304	21,493	11,368	12.31	923
1987	5,374.39	2,844	2,869	1,699	13.21	129
1988	20,374.28	10,554	10,648	6,670	13.67	488
1990	9,530.55	4,712	4,754	3,347	14.64	229
1991	18,586.56	8,965	9,045	6,754	15.14	446
1992	17,294.91	8,127	8,199	6,502	15.65	415
1993	10,041.67	4,590	4,631	3,904	16.18	241
1994	30,937.00	13,734	13,856	12,440	16.72	744
1995	6,989.57	3,008	3,035	2,906	17.28	168
1997	21,100.40	8,491	8,566	9,369	18.43	508
2000	29,415.51	10,501	10,594	14,409	20.30	710
2002	866.25	281	283	453	21.64	21
2003	14,980.40	4,606	4,647	8,086	22.34	362
2004	36,642.52	10,625	10,720	20,426	23.06	886
2005	15,488.10	4,209	4,246	8,919	23.81	375
2006	307,486.91	77,886	78,579	182,785	24.57	7,439
2007	34,398.31	8,053	8,125	21,114	25.36	833
2008	21,015.20	4,501	4,541	13,322	26.18	509
2009	5,062.08	982	991	3,312	27.01	123
2011	161,685.84	24,503	24,721	112,712	28.76	3,919
2013	27,898.79	2,981	3,007	20,707	30.60	677
2015	59,541.90	3,586	3,618	46,993	32.52	1,445
2016	6,283.25	227	229	5,112	33.51	153
2017	195,212.52	2,371	2,392	163,539	34.50	4,740
	1,259,553.41	343,262	346,315	724,305		30,382

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.8 2.41

PACIFICORP
IDAHO PROPERTY

ACCOUNT 396.03 LIGHT POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-S2						
NET SALVAGE PERCENT.. +10						
1997	85,663.84	77,097	77,097			
2002	72,716.32	62,027	62,618	2,827	0.47	2,827
2007	91,000.03	66,066	66,696	15,204	1.74	8,738
2008	87,095.61	60,183	60,757	17,629	2.09	8,435
2011	867,218.97	478,702	483,264	297,233	3.48	85,412
2012	132,627.80	64,987	65,606	53,759	4.10	13,112
2014	575,221.18	193,847	195,695	322,004	5.63	57,194
2015	555,250.76	136,590	137,892	361,834	6.54	55,326
2017	314,322.46	15,717	15,867	267,023	8.50	31,414
	2,781,116.97	1,155,216	1,165,492	1,337,513		262,458

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1 9.44

PACIFICORP
IDAHO PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-L1						
NET SALVAGE PERCENT.. +10						
1973	34,406.83	27,113	27,354	3,612	2.24	1,612
1979	26,508.21	19,404	19,577	4,280	3.36	1,274
1985	41,678.45	27,904	28,152	9,359	4.61	2,030
1986	37,079.75	24,398	24,615	8,757	4.84	1,809
1987	143,944.69	93,060	93,888	35,662	5.07	7,034
1991	77,061.83	46,122	46,532	22,824	6.03	3,785
1993	244,317.41	139,871	141,115	78,771	6.55	12,026
1994	91,787.27	51,309	51,765	30,844	6.82	4,523
1998	210,907.94	105,770	106,711	83,106	7.97	10,427
1999	171,244.77	83,311	84,052	70,068	8.27	8,473
2000	375,473.20	176,661	178,232	159,694	8.59	18,591
2001	112,287.66	51,035	51,489	49,570	8.91	5,563
2002	709,103.16	310,232	312,991	325,202	9.25	35,157
2004	47,670.85	19,211	19,382	23,522	9.94	2,366
2005	662,733.30	254,820	257,087	339,373	10.31	32,917
2006	820,597.98	300,341	303,012	435,526	10.68	40,780
2007	702,353.18	243,365	245,530	386,588	11.07	34,922
2008	364,671.33	118,882	119,939	208,265	11.48	18,142
2009	29,770.58	9,050	9,131	17,663	11.92	1,482
2011	802,311.79	202,587	204,389	517,692	12.95	39,976
2012	222,038.13	49,293	49,731	150,103	13.56	11,070
2013	527,021.16	99,341	100,225	374,094	14.23	26,289
2014	328,959.34	49,836	50,279	245,784	14.97	16,418
2015	339,217.87	37,823	38,160	267,136	15.77	16,940
2017	690,033.30	16,215	16,359	604,671	17.53	34,493
	7,813,179.98	2,556,954	2,579,697	4,452,165		388,099

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 4.97

ARIZONA, COLORADO AND MONTANA PROPERTY

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -5						
1971	15,641.78	12,135	14,804	1,620	11.75	138
1982	153,312.17	98,161	119,747	41,231	17.56	2,348
1984	28,811.61	17,627	21,503	8,749	18.78	466
1989	10,985.60	5,885	7,179	4,356	22.04	198
1990	18,330.21	9,525	11,620	7,627	22.73	336
1994	141,430.93	64,120	78,220	70,282	25.57	2,749
1995	5,020.82	2,191	2,673	2,599	26.30	99
2002	929.79	288	351	625	31.71	20
2006	4,218.79	986	1,203	3,227	34.98	92
2013	6,719.14	630	768	6,287	40.98	153
	385,400.84	211,548	258,068	146,603		6,599

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.2 1.71

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-R2.5						
NET SALVAGE PERCENT.. +5						
1981	3,690.00	3,506	3,506			
1982	7,628.00	7,247	7,247			
1983	5,460.00	5,187	5,187			
1984	5,109.00	4,854	4,854			
1985	16,183.00	15,374	15,374			
1986	30,845.00	29,199	29,303			
1988	6,145.00	5,652	5,838			
1989	5,985.00	5,415	5,686			
1991	7,432.00	6,516	7,060			
1992	15,247.08	13,190	14,485			
1993	6,751.59	5,758	6,414			
1997	3,156.09	2,513	2,998			
1999	85,154.75	64,575	80,897			
2000	9,544.64	7,019	9,067			
2001	7,138.75	5,066	6,676	106	4.30	25
2002	13,085.09	8,914	11,748	683	4.81	142
2003	35,710.69	23,209	30,587	3,338	5.37	622
2005	10,313.01	5,988	7,892	1,905	6.61	288
2006	51,580.38	27,960	36,849	12,152	7.30	1,665
2007	71,492.45	35,916	47,334	20,584	8.01	2,570
2008	89,731.86	41,319	54,454	30,791	8.76	3,515
2009	9,883.65	4,126	5,438	3,951	9.53	415
2010	7,969.07	2,970	3,914	3,657	10.33	354
2011	8,552.93	2,791	3,678	4,447	11.16	398
2012	18,267.73	5,094	6,713	10,641	12.01	886
2013	14,733.03	3,392	4,470	9,526	12.88	740
2014	6,023.80	1,087	1,433	4,290	13.77	312
2015	17,656.53	2,299	3,030	13,744	14.67	937
2017	46,339.72	1,217	1,604	42,419	16.53	2,566
	616,809.84	347,353	423,736	162,233		15,435

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 2.50

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-R2						
NET SALVAGE PERCENT.. +15						
1978	1,977.00	1,680	1,680			
1987	12,699.00	10,061	10,794			
1988	2,470.00	1,925	2,100			
1989	9,302.00	7,129	7,907			
1991	39,843.00	29,482	33,867			
1993	10,482.79	7,466	8,910			
2000	40,739.47	23,693	30,402	4,227	6.00	704
2001	9,428.97	5,256	6,744	1,271	6.54	194
2002	33,646.63	17,897	22,965	5,635	7.11	793
2005	517.39	232	298	142	8.99	16
2006	4,994.24	2,085	2,675	1,570	9.67	162
2008	10,164.54	3,588	4,604	4,036	11.11	363
2010	55,994.48	15,957	20,476	27,119	12.63	2,147
2013	59,007.84	10,401	13,347	36,810	15.06	2,444
2015	28,113.68	2,792	3,583	20,314	16.78	1,211
	319,381.03	139,644	170,352	101,122		8,034

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6 2.52

PACIFICORP
ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S1.5						
NET SALVAGE PERCENT.. 0						
1990	6,977.00	5,236	6,388	589	6.24	94
2008	1,583.46	557	679	904	16.20	56
	8,560.46	5,793	7,067	1,493		150

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0 1.75

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ARIZONA, COLORADO AND MONTANA PROPERTY

ACCOUNT 396.07 HEAVY POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. +10						
1973	999.00	881	899			
1978	103,079.00	86,092	92,771			
1980	16,463.00	13,489	14,817			
1981	82,178.00	66,683	73,960			
1982	83,905.00	67,389	75,514			
1984	7,807.00	6,138	7,026			
1985	30,370.00	23,605	27,333			
1986	73,606.00	56,521	66,245			
1987	137,162.00	103,941	123,446			
1990	4,251.00	3,071	3,826			
1991	22,418.00	15,883	20,176			
1993	56,659.78	38,327	48,826	2,168	6.21	349
1994	10,290.09	6,779	8,636	625	6.70	93
1999	19,471.73	10,760	13,708	3,817	9.65	396
2000	191,724.14	101,322	129,078	43,474	10.32	4,213
2001	339,089.31	170,657	217,406	87,774	11.02	7,965
2002	31,596.91	15,083	19,215	9,222	11.74	786
2003	7,862.10	3,544	4,515	2,561	12.48	205
2005	131,524.16	52,036	66,290	52,082	14.01	3,717
2006	72,955.40	26,763	34,094	31,566	14.81	2,131
2007	22,276.68	7,522	9,583	10,466	15.62	670
2008	418,828.34	128,765	164,038	212,908	16.46	12,935
2009	53,121.69	14,725	18,759	29,051	17.30	1,679
2010	51,873.10	12,773	16,272	30,414	18.16	1,675
2011	58,178.41	12,483	15,903	36,458	19.04	1,915
2012	4,835.20	883	1,125	3,227	19.93	162
2013	290,871.02	43,666	55,627	206,157	20.83	9,897
2014	18,834.99	2,210	2,815	14,136	21.74	650
2015	47,993.96	4,043	5,151	38,044	22.66	1,679
	2,390,225.01	1,096,034	1,337,054	814,149		51,117

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.9 2.14

APPENDIX

PACIFICORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
STEAM PRODUCTION PLANT									
CHOLLA GENERATING STATION									
CHOLLA UNIT 4									
310.20 LAND RIGHTS	04-2025	SQUARE	0	1,368,465.38	566,243	802,222	185,271	13.54	4.3
311.00 STRUCTURES AND IMPROVEMENTS	04-2025	110-S0.5	(4)	65,988,086.27	31,892,458	36,735,152	8,529,325	12.93	4.3
312.00 BOILER PLANT EQUIPMENT	04-2025	65-L0.5	(5)	332,618,403.12	155,683,889	193,565,434	45,604,944	13.71	4.2
314.00 TURBOGENERATOR UNITS	04-2025	50-S0	(5)	65,129,698.72	31,894,024	36,492,160	8,690,420	13.34	4.2
315.00 ACCESSORY ELECTRIC EQUIPMENT	04-2025	80-R2.5	(4)	68,028,168.85	34,923,019	35,826,277	8,327,524	12.24	4.3
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2025	45-L0	(4)	3,846,149.59	1,956,452	2,043,543	494,291	12.85	4.1
TOTAL CHOLLA UNIT 4				536,978,971.93	256,916,084	305,464,788	71,831,775	13.38	
COLSTRIP GENERATING STATION									
COLSTRIP GENERATING STATION									
311.00 STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(6)	65,404,494.03	36,559,256	32,769,508	4,733,812	7.24	6.9
312.00 BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(7)	127,271,436.31	65,412,301	70,768,136	10,512,862	8.26	6.7
314.00 TURBOGENERATOR UNITS	12-2027	50-S0	(6)	41,123,954.42	18,465,298	25,126,094	3,735,660	9.08	6.7
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(6)	9,358,027.68	5,520,714	4,398,796	637,218	6.81	6.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	45-L0	(5)	426,938.25	177,500	270,785	40,962	9.59	6.6
TOTAL COLSTRIP GENERATING STATION				243,584,850.69	126,135,069	133,333,319	19,660,514	8.07	
CRAIG GENERATING STATION									
CRAIG UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(1)	11,538,301.98	8,559,431	3,094,254	624,952	5.42	5.0
312.00 BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(2)	31,604,822.12	21,331,994	10,904,924	2,246,263	7.11	4.9
314.00 TURBOGENERATOR UNITS	12-2025	50-S0	(2)	12,466,321.14	7,024,296	5,691,351	1,170,271	9.39	4.9
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(1)	6,930,827.99	5,115,618	1,884,518	381,342	5.50	4.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(1)	235,237.36	167,920	69,669	14,816	6.30	4.7
TOTAL CRAIG UNIT 1				62,775,510.59	42,199,260	21,644,716	4,437,644	7.07	
CRAIG UNIT 2									
311.00 STRUCTURES AND IMPROVEMENTS	12-2026	110-S0.5	(2)	11,578,697.55	8,476,858	3,333,413	562,970	4.86	5.9
312.00 BOILER PLANT EQUIPMENT	12-2026	65-L0.5	(2)	73,065,431.91	27,173,618	47,353,122	8,052,814	11.02	5.9
314.00 TURBOGENERATOR UNITS	12-2026	50-S0	(2)	12,767,869.71	6,334,840	6,688,387	1,148,792	9.00	5.8
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2026	80-R2.5	(1)	10,118,402.57	5,133,267	5,086,320	855,000	8.45	5.9
TOTAL CRAIG UNIT 2				107,530,401.74	47,118,583	62,461,242	10,619,576	9.88	
CRAIG COMMON									
311.00 STRUCTURES AND IMPROVEMENTS	12-2026	110-S0.5	(1)	17,046,153.06	9,371,164	7,845,451	1,316,835	7.73	6.0
312.00 BOILER PLANT EQUIPMENT	12-2026	65-L0.5	(2)	34,214,285.03	17,828,005	17,070,565	2,915,182	8.52	5.9
314.00 TURBOGENERATOR UNITS	12-2026	50-S0	(2)	4,562,678.17	2,430,220	2,223,712	384,583	8.43	5.8
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2026	80-R2.5	(1)	2,980,702.95	2,001,022	1,009,488	170,443	5.72	5.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2026	45-L0	(1)	920,655.01	621,196	308,665	55,222	6.00	5.6
TOTAL CRAIG COMMON				59,724,474.22	32,251,607	28,457,881	4,842,265	8.11	
TOTAL CRAIG GENERATING STATION				230,030,386.55	121,569,450	112,563,839	19,899,485	8.65	

PACIFICORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DAVE JOHNSTON GENERATING STATION									
DAVE JOHNSTON UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(3)	1,005,968.35	571,382	464,765	66,756	6.64	7.0
312.00 BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(4)	55,795,065.54	35,150,418	22,876,450	3,365,938	6.03	6.8
314.00 TURBOGENERATOR UNITS	12-2027	50-S0	(4)	10,983,268.88	7,094,148	4,328,452	651,642	5.93	6.6
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(3)	2,773,052.55	2,300,970	555,274	81,163	2.93	6.8
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	45-L0	(3)	2,530.98	1,822	785	120	4.74	6.5
TOTAL DAVE JOHNSTON UNIT 1				70,559,886.30	45,118,740	28,225,726	4,165,619	5.90	
DAVE JOHNSTON UNIT 2									
311.00 STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(3)	857,357.88	377,974	505,105	72,428	8.45	7.0
312.00 BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(4)	57,741,699.37	36,620,934	23,430,433	3,449,755	5.97	6.8
314.00 TURBOGENERATOR UNITS	12-2027	50-S0	(4)	16,635,007.75	10,061,178	7,239,230	1,081,254	6.50	6.7
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(3)	3,715,363.57	2,584,658	1,242,167	179,715	4.84	6.9
TOTAL DAVE JOHNSTON UNIT 2				78,949,428.57	49,644,744	32,416,935	4,783,152	6.06	
DAVE JOHNSTON UNIT 3									
311.00 STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(3)	18,898,492.36	11,321,601	8,143,846	1,170,255	6.19	7.0
312.00 BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(3)	229,628,729.76	125,453,825	111,063,767	16,234,764	7.07	6.8
314.00 TURBOGENERATOR UNITS	12-2027	50-S0	(4)	24,429,123.27	14,264,704	11,141,585	1,656,957	6.78	6.7
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(3)	15,138,943.45	8,978,435	6,614,677	951,105	6.28	7.0
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	45-L0	(3)	227,813.00	159,986	74,661	11,399	5.00	6.5
TOTAL DAVE JOHNSTON UNIT 3				288,323,101.84	160,178,551	137,038,536	20,024,480	6.95	
DAVE JOHNSTON UNIT 4									
311.00 STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(3)	15,111,546.55	8,054,919	7,509,974	1,078,085	7.13	7.0
312.00 BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(3)	230,782,129.52	124,235,296	113,470,298	16,593,337	7.19	6.8
314.00 TURBOGENERATOR UNITS	12-2027	50-S0	(4)	39,900,882.61	24,233,513	17,263,405	2,570,438	6.44	6.7
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(3)	14,303,096.88	8,548,317	6,183,872	889,942	6.22	6.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	45-L0	(3)	569,812.35	383,185	203,722	30,965	5.43	6.6
TOTAL DAVE JOHNSTON UNIT 4				300,667,467.91	165,455,229	144,631,271	21,162,767	7.04	
DAVE JOHNSTON COMMON									
310.20 LAND RIGHTS	12-2027	SQUARE	0	99,970.26	75,850	24,120	3,445	3.45	7.0
311.00 STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(3)	130,354,540.03	78,912,178	55,352,998	7,956,823	6.10	7.0
312.00 BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(3)	149,641,122.56	77,528,431	76,601,925	11,189,744	7.48	6.8
314.00 TURBOGENERATOR UNITS	12-2027	50-S0	(3)	11,893,677.45	5,068,820	7,181,668	1,050,411	8.83	6.8
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(3)	27,894,886.59	14,817,539	13,914,194	1,996,364	7.16	7.0
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	45-L0	(3)	7,377,700.63	4,323,434	3,275,598	494,093	6.70	6.6
TOTAL DAVE JOHNSTON COMMON				327,261,897.52	180,726,252	156,350,503	22,690,880	6.93	
TOTAL DAVE JOHNSTON GENERATING STATION				1,065,761,782.14	601,123,517	498,662,971	72,826,898	6.83	

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ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GADSBY GENERATING STATION										
	GADSBY UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	1,467,302.32	1,282,410	390,315	32,893	2.24	11.9
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	9,990,909.60	8,768,446	2,621,191	234,308	2.35	11.2
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	4,997,905.50	4,874,890	822,722	77,989	1.56	10.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	1,356,213.61	1,392,569	153,515	13,023	0.96	11.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	18,931.78	18,963	1,862	197	1.04	9.5
	TOTAL GADSBY UNIT 1				17,831,262.81	16,337,278	3,989,605	358,410	2.01	
	GADSBY UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(15)	1,356,101.68	1,196,825	362,692	30,536	2.25	11.9
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	13,328,865.42	12,061,580	3,133,327	281,036	2.11	11.1
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	5,817,835.53	5,189,361	1,442,972	134,018	2.30	10.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	1,362,521.91	1,414,396	138,879	11,814	0.87	11.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	11,329.90	11,349	1,114	118	1.04	9.4
	TOTAL GADSBY UNIT 2				21,876,654.44	19,873,510	5,078,984	457,522	2.09	
	GADSBY UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	1,458,584.64	1,212,937	449,849	37,915	2.60	11.9
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	13,480,589.17	11,892,173	3,475,699	310,220	2.30	11.2
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	7,521,747.93	5,923,584	2,651,209	240,770	3.20	11.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	2,470,687.19	2,094,236	722,348	61,312	2.48	11.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	42,068.08	42,137	4,137	433	1.03	9.6
	TOTAL GADSBY UNIT 3				24,973,677.01	21,165,067	7,303,242	650,650	2.61	
	GADSBY COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	11,865,890.92	10,599,916	2,927,200	248,241	2.09	11.8
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	1,889,856.07	969,811	1,184,625	102,813	5.44	11.5
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	459,054.11	360,319	163,003	14,741	3.21	11.1
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	3,091,504.03	1,953,332	1,570,982	132,357	4.28	11.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(12)	356,780.79	281,118	118,476	11,121	3.12	10.7
	TOTAL GADSBY COMMON				17,663,085.92	14,164,496	5,964,286	509,273	2.88	
TOTAL GADSBY GENERATING STATION					82,344,680.18	71,540,351	22,336,117	1,975,855	2.40	
HAYDEN GENERATING STATION										
	HAYDEN UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2030	110-S0.5	(2)	1,114,074.75	1,000,029	136,327	13,956	1.25	9.8
312.00	BOILER PLANT EQUIPMENT	12-2030	65-L0.5	(2)	46,161,869.51	22,691,866	24,393,241	2,534,592	5.49	9.6
314.00	TURBOGENERATOR UNITS	12-2030	50-S0	(2)	5,299,121.01	3,150,229	2,254,874	240,056	4.53	9.4
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	80-R2.5	(2)	1,006,355.80	780,179	246,304	25,453	2.53	9.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	45-L0	(1)	235,462.00	163,448	74,368	8,276	3.51	9.0
	TOTAL HAYDEN UNIT 1				53,816,883.07	27,785,752	27,105,114	2,822,333	5.24	
	HAYDEN UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2030	110-S0.5	(2)	1,822,757.74	1,595,728	263,485	26,903	1.48	9.8
312.00	BOILER PLANT EQUIPMENT	12-2030	65-L0.5	(2)	23,794,489.31	11,212,496	13,057,883	1,355,114	5.70	9.6
314.00	TURBOGENERATOR UNITS	12-2030	50-S0	(2)	4,425,863.08	2,553,857	1,960,524	207,520	4.69	9.4
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	80-R2.5	(1)	1,311,554.36	1,050,073	274,597	28,324	2.16	9.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	45-L0	(1)	208,134.99	163,473	46,744	5,363	2.58	8.7
	TOTAL HAYDEN UNIT 2				31,562,799.48	16,575,627	15,603,233	1,623,224	5.14	

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ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
HAYDEN COMMON									
311.00 STRUCTURES AND IMPROVEMENTS	12-2030	110-S0.5	(1)	14,836,254.06	7,890,253	7,094,363	714,551	4.82	9.9
312.00 BOILER PLANT EQUIPMENT	12-2030	65-L0.5	(2)	12,243,283.47	8,198,686	4,289,463	452,085	3.69	9.5
314.00 TURBOGENERATOR UNITS	12-2030	50-S0	(2)	245,567.41	132,380	118,099	12,410	5.05	9.5
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2030	80-R2.5	(2)	202,323.64	163,503	42,867	4,440	2.19	9.7
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	45-L0	(1)	151,862.47	118,933	34,448	3,957	2.61	8.7
TOTAL HAYDEN COMMON				27,679,291.05	16,503,756	11,579,240	1,187,443	4.29	
TOTAL HAYDEN GENERATING STATION				113,058,973.60	60,865,135	54,287,587	5,633,000	4.98	
HUNTER GENERATING STATION									
HUNTER UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	12-2042	110-S0.5	(7)	22,925,955.11	13,513,179	11,017,593	528,002	2.30	20.9
312.00 BOILER PLANT EQUIPMENT	12-2042	65-L0.5	(8)	269,835,849.05	83,657,455	207,765,262	10,390,165	3.85	20.0
314.00 TURBOGENERATOR UNITS	12-2042	50-S0	(8)	65,406,471.89	25,056,061	45,582,928	2,390,608	3.66	19.1
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2042	80-R2.5	(7)	33,635,750.10	16,621,204	19,369,048	930,212	2.77	20.8
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2042	45-L0	(5)	746,350.41	388,177	395,491	23,951	3.21	16.5
TOTAL HUNTER UNIT 1				392,550,376.56	139,236,077	284,130,322	14,262,938	3.63	
HUNTER UNIT 2									
311.00 STRUCTURES AND IMPROVEMENTS	12-2042	110-S0.5	(7)	12,358,955.70	7,065,528	6,158,555	294,203	2.38	20.9
312.00 BOILER PLANT EQUIPMENT	12-2042	65-L0.5	(8)	176,092,195.05	55,367,694	134,811,876	6,741,163	3.83	20.0
314.00 TURBOGENERATOR UNITS	12-2042	50-S0	(8)	45,047,013.38	17,021,758	31,629,017	1,655,478	3.68	19.1
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2042	80-R2.5	(7)	16,812,098.51	9,004,817	8,984,129	433,465	2.58	20.7
TOTAL HUNTER UNIT 2				250,310,262.64	88,459,796	181,583,577	9,124,309	3.65	
HUNTER UNIT 3									
311.00 STRUCTURES AND IMPROVEMENTS	12-2042	110-S0.5	(7)	55,142,197.89	31,503,151	27,499,001	1,312,301	2.38	21.0
312.00 BOILER PLANT EQUIPMENT	12-2042	65-L0.5	(8)	306,531,239.08	135,951,366	195,102,372	10,052,897	3.28	19.4
314.00 TURBOGENERATOR UNITS	12-2042	50-S0	(7)	85,622,453.01	27,075,149	64,540,876	3,325,226	3.88	19.4
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2042	80-R2.5	(7)	54,041,567.46	29,996,026	27,828,451	1,343,204	2.49	20.7
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2042	45-L0	(5)	1,529,204.78	745,793	859,872	50,855	3.33	16.9
TOTAL HUNTER UNIT 3				502,866,662.22	225,271,486	315,830,572	16,084,483	3.20	
HUNTER UNITS 1 AND 2 COMMON									
311.00 STRUCTURES AND IMPROVEMENTS	12-2042	110-S0.5	(7)	9,299,143.02	5,434,190	4,515,893	216,202	2.32	20.9
312.00 BOILER PLANT EQUIPMENT	12-2042	65-L0.5	(8)	11,569,181.54	4,672,194	7,822,522	398,899	3.45	19.6
314.00 TURBOGENERATOR UNITS	12-2042	50-S0	(8)	3,724,355.46	1,670,804	2,351,500	126,346	3.39	18.6
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2042	80-R2.5	(6)	101,028.46	33,815	73,275	3,448	3.41	21.3
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2042	45-L0	(5)	766,114.51	405,796	398,624	24,199	3.16	16.5
TOTAL HUNTER UNITS 1 AND 2 COMMON				25,459,822.99	12,216,800	15,161,814	769,094	3.02	
HUNTER UNITS 1, 2 AND 3 COMMON									
310.20 LAND RIGHTS	12-2042	SQUARE	0	246,337.54	135,669	110,669	5,030	2.04	22.0
311.00 STRUCTURES AND IMPROVEMENTS	12-2042	110-S0.5	(7)	118,998,210.49	59,880,743	67,447,342	3,192,076	2.68	21.1
312.00 BOILER PLANT EQUIPMENT	12-2042	65-L0.5	(8)	33,778,662.33	11,091,657	25,389,299	1,273,378	3.77	19.9
314.00 TURBOGENERATOR UNITS	12-2042	50-S0	(8)	1,174,088.71	490,880	777,136	41,482	3.53	18.7
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2042	80-R2.5	(5)	2,507,307.91	549,470	2,083,204	96,452	3.85	21.6
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2042	45-L0	(5)	447,267.80	149,463	320,168	17,667	3.95	18.1
TOTAL HUNTER UNITS 1, 2 AND 3 COMMON				157,151,874.78	72,297,881	96,127,818	4,626,085	2.94	
TOTAL HUNTER GENERATING STATION				1,328,338,999.19	537,482,039	892,834,103	44,866,909	3.38	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
HUNTINGTON GENERATING STATION									
HUNTINGTON UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	12-2036	110-S0.5	(7)	20,081,050.18	13,664,879	7,821,844	506,328	2.52	15.4
312.00 BOILER PLANT EQUIPMENT	12-2036	65-L0.5	(7)	297,868,265.59	121,825,189	196,893,855	13,121,287	4.41	15.0
314.00 TURBOGENERATOR UNITS	12-2036	50-S0	(7)	63,015,340.68	27,201,015	40,225,399	2,754,826	4.37	14.6
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2036	80-R2.5	(6)	20,271,950.72	12,859,724	8,628,544	560,787	2.77	15.4
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2036	45-L0	(5)	1,169,289.01	538,393	689,361	49,937	4.27	13.8
TOTAL HUNTINGTON UNIT 1				402,405,896.18	176,089,200	254,259,003	16,993,165	4.22	
HUNTINGTON UNIT 2									
311.00 STRUCTURES AND IMPROVEMENTS	12-2036	110-S0.5	(6)	26,579,968.96	15,352,675	12,822,092	822,442	3.09	15.6
312.00 BOILER PLANT EQUIPMENT	12-2036	65-L0.5	(7)	262,283,895.16	114,007,031	166,636,737	11,139,960	4.25	15.0
314.00 TURBOGENERATOR UNITS	12-2036	50-S0	(7)	61,304,959.68	28,689,619	36,906,688	2,550,255	4.16	14.5
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2036	80-R2.5	(6)	24,236,312.93	12,863,384	12,827,108	822,357	3.39	15.6
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2036	45-L0	(5)	916,765.29	476,897	485,707	35,708	3.89	13.6
TOTAL HUNTINGTON UNIT 2				375,321,902.02	171,389,605	229,678,332	15,370,722	4.10	
HUNTINGTON COMMON									
311.00 STRUCTURES AND IMPROVEMENTS	12-2036	110-S0.5	(7)	82,128,437.66	46,601,593	41,275,835	2,646,940	3.22	15.6
312.00 BOILER PLANT EQUIPMENT	12-2036	65-L0.5	(7)	44,709,035.37	15,297,441	32,541,226	2,152,529	4.81	15.1
314.00 TURBOGENERATOR UNITS	12-2036	50-S0	(8)	7,408,513.51	4,031,942	3,969,252	281,319	3.80	14.1
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2036	80-R2.5	(5)	4,805,772.55	1,488,706	3,557,355	225,144	4.68	15.8
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2036	45-L0	(5)	1,462,508.39	338,450	1,197,184	83,054	5.68	14.4
TOTAL HUNTINGTON COMMON				140,514,267.48	67,758,133	82,540,852	5,388,986	3.84	
TOTAL HUNTINGTON GENERATING STATION				918,242,065.68	415,236,938	566,478,187	37,752,873	4.11	
JIM BRIDGER GENERATING STATION									
JIM BRIDGER UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	12-2028	110-S0.5	(5)	15,374,925.26	11,503,500	4,640,172	589,967	3.84	7.9
312.00 BOILER PLANT EQUIPMENT	12-2028	65-L0.5	(5)	166,315,287.18	96,782,600	77,848,452	10,098,796	6.07	7.7
314.00 TURBOGENERATOR UNITS	12-2028	50-S0	(5)	45,087,752.01	24,850,210	22,491,930	2,938,691	6.52	7.7
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2028	80-R2.5	(5)	10,683,435.97	7,907,729	3,309,878	423,214	3.96	7.8
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2028	45-L0	(4)	289,804.38	217,831	83,565	11,661	4.02	7.2
TOTAL JIM BRIDGER UNIT 1				237,751,204.80	141,261,870	108,373,997	14,062,329	5.91	
JIM BRIDGER UNIT 2									
311.00 STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(6)	12,671,545.65	9,037,185	4,394,653	376,623	2.97	11.7
312.00 BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(6)	169,543,431.17	86,284,408	93,431,629	8,238,352	4.86	11.3
314.00 TURBOGENERATOR UNITS	12-2032	50-S0	(5)	58,314,044.27	24,657,829	36,571,918	3,236,065	5.55	11.3
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(5)	9,044,457.08	6,247,857	3,248,823	280,622	3.10	11.6
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(4)	183,793.94	124,954	66,191	6,487	3.53	10.2
TOTAL JIM BRIDGER UNIT 2				249,757,272.11	126,352,233	137,713,214	12,138,149	4.86	
JIM BRIDGER UNIT 3									
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(6)	14,595,794.74	8,495,088	6,976,454	423,758	2.90	16.5
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(6)	274,693,487.71	90,151,615	201,023,482	12,629,368	4.60	15.9
314.00 TURBOGENERATOR UNITS	12-2037	50-S0	(7)	43,173,220.17	19,103,465	27,091,881	1,775,327	4.11	15.3
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(6)	9,047,141.61	4,794,146	4,795,824	293,199	3.24	16.4
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(4)	178,441.62	109,158	76,421	5,655	3.17	13.5
TOTAL JIM BRIDGER UNIT 3				341,688,085.85	122,653,472	239,964,062	15,127,307	4.43	

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ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	JIM BRIDGER UNIT 4									
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(6)	40,336,498.38	25,997,616	16,759,072	1,024,417	2.54	16.4
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(6)	306,081,322.88	100,099,001	224,347,202	14,101,548	4.61	15.9
314.00	TURBOGENERATOR UNITS	12-2037	50-S0	(7)	45,870,053.58	21,876,802	27,204,155	1,794,210	3.91	15.2
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(6)	16,963,614.06	10,601,592	7,379,839	455,314	2.68	16.2
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(4)	1,158,561.50	709,000	495,904	36,635	3.16	13.5
	TOTAL JIM BRIDGER UNIT 4				410,410,050.40	159,284,010	276,186,172	17,412,124	4.24	
	JIM BRIDGER COMMON									
310.20	LAND RIGHTS	12-2037	SQUARE	0	281,111.10	179,289	101,822	5,990	2.13	17.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(6)	74,426,831.35	35,030,064	43,862,377	2,641,291	3.55	16.6
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(7)	105,102,392.89	42,176,500	70,283,061	4,457,480	4.24	15.8
314.00	TURBOGENERATOR UNITS	12-2037	50-S0	(6)	10,430,202.04	3,784,980	7,271,034	467,224	4.48	15.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(5)	19,337,397.75	8,246,800	12,057,467	729,916	3.77	16.5
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(4)	2,839,806.72	803,236	2,150,163	143,889	5.07	14.9
	TOTAL JIM BRIDGER COMMON				212,417,741.85	90,220,869	135,725,924	8,445,790	3.98	
TOTAL JIM BRIDGER GENERATING STATION					1,452,024,355.01	639,772,454	897,963,369	67,185,699	4.63	
NAUGHTON GENERATING STATION										
	NAUGHTON UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(11)	21,072,370.45	8,387,942	15,002,389	1,683,380	7.99	8.9
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(11)	153,722,644.30	47,031,559	123,600,577	14,169,792	9.22	8.7
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(11)	20,181,758.58	7,299,844	15,101,908	1,787,024	8.85	8.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(11)	20,855,689.91	6,924,445	16,225,371	1,818,465	8.72	8.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(9)	87,024.65	46,636	48,221	6,238	7.17	7.7
	TOTAL NAUGHTON UNIT 1				215,919,487.89	69,690,426	169,978,466	19,464,899	9.01	
	NAUGHTON UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(11)	29,261,980.41	9,379,817	23,100,982	2,583,777	8.83	8.9
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(11)	192,015,148.20	60,109,095	153,027,720	17,548,475	9.14	8.7
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(11)	27,319,305.47	8,330,345	21,994,084	2,562,033	9.38	8.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(11)	30,036,945.01	10,018,772	23,322,237	2,610,776	8.69	8.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(9)	357,453.77	186,664	202,960	25,733	7.20	7.9
	TOTAL NAUGHTON UNIT 2				278,990,832.86	88,024,693	221,647,983	25,330,794	9.08	
	NAUGHTON COMMON									
310.20	LAND RIGHTS	12-2029	SQUARE	0	15,015.87	7,324	7,692	855	5.69	9.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(11)	72,790,234.96	23,888,218	56,908,943	6,377,962	8.76	8.9
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(11)	44,931,417.21	15,374,626	34,499,247	3,976,077	8.85	8.7
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(11)	1,742,558.09	495,543	1,438,696	166,156	9.54	8.7
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(11)	4,210,325.09	1,412,079	3,261,381	365,444	8.68	8.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(10)	1,576,875.20	531,811	1,202,752	143,097	9.07	8.4
	TOTAL NAUGHTON COMMON				125,266,426.42	41,709,602	97,318,711	11,029,591	8.80	
TOTAL NAUGHTON GENERATING STATION					620,176,747.17	199,424,721	488,945,160	55,825,284	9.00	

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ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WYODAK GENERATING STATION									
WYODAK PLANT									
310.20 LAND RIGHTS	12-2039	SQUARE	0	164,796.80	104,665	60,132	3,165	1.92	19.0
311.00 STRUCTURES AND IMPROVEMENTS	12-2039	110-S0.5	(4)	53,431,471.86	32,115,078	23,453,653	1,280,783	2.40	18.3
312.00 BOILER PLANT EQUIPMENT	12-2039	65-L0.5	(5)	331,133,539.46	140,746,619	206,943,597	11,877,404	3.59	17.4
314.00 TURBOGENERATOR UNITS	12-2039	50-S0	(5)	65,035,809.91	30,158,243	38,129,357	2,290,489	3.52	16.6
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2039	80-R2.5	(4)	29,207,442.60	15,801,045	14,574,695	797,055	2.73	18.3
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2039	45-L0	(3)	1,229,825.96	494,563	772,157	47,842	3.89	16.1
TOTAL WYODAK GENERATING STATION				480,202,886.59	219,420,214	283,933,591	16,296,738	3.39	
BLUNDELL GENERATING STATION									
BLUNDELL GEOTHERMAL UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(9)	6,583,729.23	4,102,662	3,073,603	186,829	2.84	16.5
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(10)	12,965,738.93	7,522,567	6,739,746	441,987	3.41	15.2
314.00 TURBOGENERATOR UNITS	12-2037	50-S0	(9)	17,102,109.74	9,058,117	9,583,183	643,109	3.76	14.9
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	5,029,851.92	3,109,604	2,322,636	141,910	2.82	16.4
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	683,558.16	349,322	382,086	26,821	3.92	14.2
TOTAL BLUNDELL GEOTHERMAL UNIT 1				42,364,987.98	24,142,271	22,101,254	1,440,656	3.40	
BLUNDELL GEOTHERMAL UNIT 2									
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(8)	687,068.93	255,268	486,767	29,068	4.23	16.7
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(9)	7,871,580.20	2,850,187	5,729,835	360,519	4.58	15.9
314.00 TURBOGENERATOR UNITS	12-2037	50-S0	(9)	16,071,872.70	6,400,547	11,117,794	715,372	4.45	15.5
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	2,444,528.70	970,402	1,669,689	99,742	4.08	16.7
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	522,752.96	203,775	355,570	24,123	4.61	14.7
TOTAL BLUNDELL GEOTHERMAL UNIT 2				27,597,803.49	10,680,180	19,359,655	1,228,824	4.45	
BLUNDELL GEOTHERMAL STEAM FIELD									
310.20 LAND RIGHTS	12-2037	SQUARE	0	40,981,910.43	29,239,171	11,742,740	690,749	1.69	17.0
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(7)	249,993.70	105,168	162,325	9,683	3.87	16.8
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	37,022,216.69	12,872,532	27,111,462	1,691,185	4.57	16.0
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(7)	1,031,082.80	264,675	838,584	49,856	4.84	16.8
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(6)	121,552.76	32,488	96,358	6,364	5.24	15.1
TOTAL BLUNDELL GEOTHERMAL STEAM FIELD				79,406,756.38	42,514,033	39,951,469	2,447,837	3.08	
BLUNDELL GEOTHERMAL COMMON									
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(8)	738,050.46	252,440	544,655	32,489	4.40	16.8
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	3,235,238.06	164,560	3,329,497	203,245	6.28	16.4
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	42,208.95	11,711	33,875	2,016	4.78	16.8
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	69,748.12	42,553	32,077	2,335	3.35	13.7
TOTAL BLUNDELL GEOTHERMAL COMMON				4,085,245.59	471,264	3,940,104	240,085	5.88	
TOTAL BLUNDELL GENERATING STATION				153,454,793.44	77,807,747	85,352,482	5,357,402	3.49	
TOTAL DEPRECIABLE STEAM PRODUCTION PLANT				**7,224,199,492.17**	**3,327,293,719**	**4,342,155,513**	**419,112,432**	**5.80**	

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	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
310.30	WATER RIGHTS									
	DAVE JOHNSTON				9,700,996.61	2,534,227				
	GADSBY				8,138.01	12,995				
	HUNTER				24,271,831.30	10,839,179				
	HUNTINGTON				1,471,639.00	981,841				
	JIM BRIDGER				171,270.00	96,463				
	NAUGHTON				690.97	631				
	WYODAK				13,496.80	7,722				
	TOTAL WATER RIGHTS				35,638,062.69	14,473,059				
	TOTAL STEAM PRODUCTION PLANT				**7,259,837,554.86**	**3,341,766,778**	**4,342,155,513**	**419,112,432**	**5.77**	
	HYDRAULIC PRODUCTION PLANT									
	ASHTON/ST. ANTHONY									
330.20	LAND RIGHTS	12-2027	SQUARE	0	328,066.33	64,393	263,673	37,668	11.48	7.0
331.00	STRUCTURES AND IMPROVEMENTS	12-2027	125-R1	(1)	2,121,264.95	815,386	1,327,092	191,475	9.03	6.9
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2027	125-R1.5	0	28,035,469.79	11,029,384	17,006,086	2,443,602	8.72	7.0
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2027	95-S0	(1)	1,985,787.70	974,130	1,031,516	150,175	7.56	6.9
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2027	70-L0	(1)	1,322,373.28	585,300	750,297	111,111	8.40	6.8
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	75-R0.5	(1)	7,989.05	4,076	3,993	588	7.36	6.8
336.00	ROADS, RAILROADS AND BRIDGES	12-2027	100-S0.5	(1)	5,483.60	1,401	4,137	596	10.87	6.9
	TOTAL ASHTON/ST. ANTHONY				33,806,434.70	13,474,069	20,386,794	2,935,215	8.68	
	BEAR RIVER									
330.20	LAND RIGHTS	12-2033	SQUARE	0	5,879.43	4,714	1,165	90	1.53	12.9
331.00	STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(1)	6,757,825.20	3,064,319	3,761,084	295,078	4.37	12.7
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(1)	42,986,311.51	17,118,510	26,297,664	2,051,334	4.77	12.8
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-S0	(2)	17,218,606.06	6,769,558	10,793,420	847,567	4.92	12.7
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(2)	5,793,747.71	2,557,021	3,352,602	273,107	4.71	12.3
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2033	75-R0.5	(1)	80,052.74	51,892	28,962	2,356	2.94	12.3
336.00	ROADS, RAILROADS AND BRIDGES	12-2033	100-S0.5	(2)	1,278,037.61	469,529	834,069	65,091	5.09	12.8
	TOTAL BEAR RIVER				74,120,460.26	30,035,543	45,068,966	3,534,623	4.77	
	BEND									
331.00	STRUCTURES AND IMPROVEMENTS	12-2030	125-R1	(1)	94,226.00	86,777	8,392	849	0.90	9.9
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2030	125-R1.5	(1)	1,393,704.74	1,407,642	0	0	0.00	0.0
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2030	95-S0	(1)	842,019.85	253,893	596,547	60,092	7.14	9.90
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	70-L0	(2)	606,325.85	618,452	0	0	-	-
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	75-R0.5	(1)	15,096.48	15,247	0	0	-	-
336.00	ROADS, RAILROADS AND BRIDGES	12-2030	100-S0.5	(5)	168.16	176	1	0	-	-
	TOTAL BEND				2,951,541.08	2,382,187	604,940	60,941	2.06	
	BIG FORK									
331.00	STRUCTURES AND IMPROVEMENTS	12-2053	125-R1	(3)	755,679.04	360,255	418,094	13,263	1.76	31.5
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2053	125-R1.5	(3)	5,821,951.25	2,758,504	3,238,106	101,626	1.75	31.9
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2053	95-S0	(7)	1,567,382.45	893,978	783,121	25,640	1.64	30.5
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2053	70-L0	(5)	391,974.23	190,687	220,886	7,886	2.01	28.0
336.00	ROADS, RAILROADS AND BRIDGES	12-2053	100-S0.5	(5)	233,108.67	105,433	139,331	4,432	1.90	31.4
	TOTAL BIG FORK				8,770,095.64	4,308,857	4,799,538	152,847	1.74	

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	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	CUTLER									
330.20	WATER RIGHTS	12-2064	SQUARE	0	655.72	290	366	8	1.22	45.8
330.30	WATER RIGHTS	12-2064	SQUARE	0	4,818.31	4,818	0	0	-	-
330.40	FLOOD RIGHTS	12-2064	SQUARE	0	90,968.42	90,968	0	0	-	-
331.00	STRUCTURES AND IMPROVEMENTS	12-2064	125-R1	(5)	4,009,355.14	3,202,519	1,007,304	24,496	0.61	41.1
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2064	125-R1.5	(6)	10,650,265.43	7,405,530	3,883,751	92,323	0.87	42.1
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2064	95-S0	(9)	11,927,274.67	7,292,261	5,708,469	143,123	1.20	39.9
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2064	70-L0	(6)	2,656,491.90	1,575,460	1,240,421	35,051	1.32	35.4
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2064	75-R0.5	(4)	10,867.28	9,618	1,683	47	0.43	35.8
336.00	ROADS, RAILROADS AND BRIDGES	12-2064	100-S0.5	(10)	728,527.32	567,391	233,989	5,670	0.78	41.3
	TOTAL CUTLER				30,079,224.19	20,148,856	12,075,983	300,718	1.00	
	EAGLE POINT									
330.20	LAND RIGHTS	12-2040	SQUARE	0	12,122.48	12,122	0	0	-	-
331.00	STRUCTURES AND IMPROVEMENTS	12-2040	125-R1	(2)	183,754.83	130,746	56,684	2,907	1.58	19.5
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2040	125-R1.5	(2)	1,859,023.00	1,127,137	769,066	39,146	2.11	19.6
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2040	95-S0	(3)	694,272.28	265,791	449,309	22,939	3.30	19.6
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2040	70-L0	(3)	140,731.15	92,213	52,740	2,862	2.03	18.4
336.00	ROADS, RAILROADS AND BRIDGES	12-2040	100-S0.5	(2)	177,466.36	101,055	79,960	4,084	2.30	19.6
	TOTAL EAGLE POINT				3,067,370.10	1,729,065	1,407,759	71,938	2.35	
	GRANITE									
331.00	STRUCTURES AND IMPROVEMENTS	12-2035	125-R1	(1)	542,554.68	316,327	231,653	15,755	2.90	14.7
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2035	125-R1.5	(1)	3,760,516.83	2,439,821	1,358,301	92,022	2.45	14.8
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2035	95-S0	(3)	709,434.89	543,173	187,545	13,030	1.84	14.4
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2035	70-L0	(2)	210,374.03	143,879	70,703	5,100	2.42	13.9
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2035	75-R0.5	(1)	1,369.06	1,137	246	17	1.24	14.5
	TOTAL GRANITE				5,224,249.49	3,444,337	1,848,448	125,924	2.41	
	LAST CHANCE									
331.00	STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(1)	444,349.69	368,187	80,606	6,328	1.42	12.7
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(1)	951,164.43	749,452	211,224	16,488	1.73	12.8
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-S0	(2)	1,169,692.24	817,053	376,033	29,636	2.53	12.7
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(2)	265,342.07	184,409	86,240	7,047	2.66	12.2
336.00	ROADS, RAILROADS AND BRIDGES	12-2033	100-S0.5	(3)	64,428.92	56,965	9,397	748	1.16	12.6
	TOTAL LAST CHANCE				2,894,977.35	2,176,066	763,500	60,247	2.08	
	LIFTON									
330.20	LAND RIGHTS	12-2033	SQUARE	0	20,758.93	16,579	4,180	321	1.55	13.0
330.30	WATER RIGHTS	12-2033	SQUARE	0	24,129.94	19,073	5,057	389	1.61	13.0
331.00	STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(2)	1,221,883.92	841,167	405,154	32,056	2.62	12.6
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(2)	10,632,306.62	5,250,018	5,594,934	437,151	4.11	12.8
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-S0	(1)	10,696,362.97	3,783,405	7,019,921	548,908	5.13	12.8
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(1)	942,717.35	212,636	739,509	59,207	6.28	12.5
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2033	75-R0.5	(1)	11,836.15	3,990	7,965	638	5.39	12.5
336.00	ROADS, RAILROADS AND BRIDGES	12-2033	100-S0.5	(1)	267,989.34	105,091	165,578	12,891	4.81	12.8
	TOTAL LIFTON				23,817,985.22	10,231,959	13,942,298	1,091,561	4.58	

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ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	MERWIN									
330.20	LAND RIGHTS	12-2058	SQUARE	0	300,510.01	218,687	81,823	2,154	0.72	38.0
330.50	FISH/WILDLIFE	12-2058	SQUARE	0	212,279.74	156,463	55,817	1,469	0.69	38.0
331.00	STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(3)	103,706,361.98	22,780,970	84,036,583	2,329,509	2.25	36.1
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(4)	55,529,131.78	10,019,344	47,730,953	1,307,886	2.36	36.5
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(11)	9,696,868.47	4,617,412	6,146,112	181,833	1.88	33.8
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(5)	11,950,190.46	2,622,864	9,924,836	310,965	2.60	31.9
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(3)	165,049.49	54,235	115,766	3,507	2.12	33.0
336.00	ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(5)	6,862,232.05	1,266,612	5,938,731	164,095	2.39	36.2
	TOTAL MERWIN				188,422,623.98	41,736,588	154,030,621	4,301,418	2.28	
	NORTH UMPQUA									
331.00	STRUCTURES AND IMPROVEMENTS	12-2038	125-R1	(2)	35,278,220.30	14,139,786	21,843,999	1,243,645	3.53	17.6
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2038	125-R1.5	(2)	207,751,651.39	76,056,728	135,849,956	7,692,654	3.70	17.7
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2038	95-S0	(3)	26,112,009.53	10,796,510	16,098,860	927,904	3.55	17.3
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2038	70-L0	(2)	19,504,280.65	6,720,358	13,174,009	791,116	4.06	16.7
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2038	75-R0.5	(1)	706,573.85	330,079	383,560	22,785	3.22	16.8
336.00	ROADS, RAILROADS AND BRIDGES	12-2038	100-S0.5	(3)	9,870,768.82	3,953,150	6,213,742	354,955	3.60	17.5
	TOTAL NORTH UMPQUA				299,223,504.54	111,996,611	193,564,126	11,033,059	3.69	
	PARIS									
331.00	STRUCTURES AND IMPROVEMENTS	12-2024	125-R1	0	108,879.52	108,880	0	0	-	-
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2024	125-R1.5	(1)	110,601.53	111,041	667	167	0.15	4.00
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2024	95-S0	(1)	71,658.60	72,166	209	53	0.07	3.90
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2024	70-L0	0	157,546.75	157,547	0	0	-	-
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2024	75-R0.5	0	406.93	406	1	0	-	-
	TOTAL PARIS				449,093.33	450,038	877	220	0.05	
	PIONEER									
330.20	LAND RIGHTS	12-2030	SQUARE	0	9,247.48	8,182	1,065	106	1.15	10.0
330.30	WATER RIGHTS	12-2030	SQUARE	0	110,805.67	98,058	12,748	1,275	1.15	10.0
331.00	STRUCTURES AND IMPROVEMENTS	12-2030	125-R1	(1)	612,291.01	341,057	277,357	28,128	4.59	9.9
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2030	125-R1.5	(1)	9,747,326.40	5,743,380	4,101,419	414,535	4.25	9.9
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2030	95-S0	(1)	1,600,123.74	936,786	679,339	69,123	4.32	9.8
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	70-L0	(1)	943,747.28	456,775	496,410	51,746	5.48	9.6
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	75-R0.5	(1)	9,383.22	6,832	2,645	275	2.93	9.6
336.00	ROADS, RAILROADS AND BRIDGES	12-2030	100-S0.5	(1)	61,081.96	29,897	31,796	3,208	5.25	9.9
	TOTAL PIONEER				13,094,006.76	7,620,967	5,602,779	568,396	4.34	
	PROSPECT # 1, 2 AND 4									
330.20	LAND RIGHTS	12-2038	SQUARE	0	3,711.84	2,325	1,387	77	2.07	18.0
330.40	FLOOD RIGHTS	12-2038	SQUARE	0	3,166.96	2,389	778	43	1.36	18.1
331.00	STRUCTURES AND IMPROVEMENTS	12-2038	125-R1	(1)	6,386,083.41	2,082,832	4,367,112	248,494	3.89	17.6
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2038	125-R1.5	(1)	37,438,155.20	14,629,802	23,182,735	1,311,162	3.50	17.7
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2038	95-S0	(3)	4,232,911.96	1,856,352	2,503,547	144,242	3.41	17.4
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2038	70-L0	(2)	6,662,234.32	2,247,063	4,548,416	272,781	4.09	16.7
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2038	75-R0.5	(1)	18,667.52	9,018	9,837	581	3.11	16.9
336.00	ROADS, RAILROADS AND BRIDGES	12-2038	100-S0.5	(2)	1,043,283.70	196,768	867,382	48,864	4.68	17.8
	TOTAL PROSPECT # 1, 2 AND 4				55,788,214.91	21,026,548	35,481,194	2,026,244	3.63	
	PROSPECT #3									
331.00	STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(4)	638,466.24	476,194	187,810	5,196	0.81	36.1
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(5)	4,512,271.92	4,558,937	178,949	4,878	0.11	36.7
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(9)	1,818,870.65	1,781,413	201,156	5,756	0.32	34.9
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(5)	1,850,160.66	1,040,274	902,394	28,251	1.53	31.9
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(3)	61,277.01	61,204	1,911	59	0.10	32.4
336.00	ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(6)	296,556.09	113,613	200,737	5,468	1.84	36.7
	TOTAL PROSPECT #3				9,177,602.57	8,031,635	1,672,957	49,608	0.54	

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	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	SANTA CLARA									
331.00	STRUCTURES AND IMPROVEMENTS	12-2024	125-R1	0	178,276.13	178,276	0	0	0.00	0.0
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2024	125-R1.5	0	1,128,334.33	1,128,334	0	0	0.00	0.0
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2024	95-S0	(1)	457,106.15	461,677	0	0	0.00	0.0
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2024	70-L0	0	688,071.30	667,381	20,690	5,244	0.76	3.9
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2024	75-R0.5	0	7,735.35	7,735	0	0	0.00	0.0
336.00	ROADS, RAILROADS AND BRIDGES	12-2024	100-S0.5	0	21,343.78	13,246	8,098	2,033	9.53	4.0
	TOTAL SANTA CLARA				2,480,867.04	2,456,650	28,788	7,277	0.29	
	STAIRS									
331.00	STRUCTURES AND IMPROVEMENTS	12-2030	125-R1	(1)	178,830.37	136,828	43,791	4,454	2.49	9.8
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2030	125-R1.5	(1)	1,214,217.53	572,553	653,806	66,031	5.44	9.9
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2030	95-S0	(2)	512,486.86	385,322	137,415	14,109	2.75	9.7
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	70-L0	(1)	219,946.79	130,704	91,442	9,564	4.35	9.6
336.00	ROADS, RAILROADS AND BRIDGES	12-2030	100-S0.5	0	214,821.25	30,857	183,964	18,462	8.59	10.0
	TOTAL STAIRS				2,340,302.80	1,256,265	1,110,418	112,620	4.81	
	SWIFT									
330.20	LAND RIGHTS	12-2058	SQUARE	0	6,277,412.59	3,944,131	2,333,282	61,403	0.98	38.0
330.50	FISH/WILDLIFE	12-2058	SQUARE	0	97,228.11	60,439	36,789	968	1.00	38.0
331.00	STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(3)	72,227,624.69	14,824,051	59,570,402	1,650,595	2.29	36.1
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(6)	54,242,493.34	26,126,300	31,370,743	879,760	1.62	35.7
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(10)	16,182,529.75	6,702,354	11,098,429	326,508	2.02	34.0
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(5)	7,836,131.14	2,096,874	6,131,064	195,011	2.49	31.4
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(5)	397,837.44	229,626	188,103	6,393	1.61	29.4
336.00	ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(6)	1,126,019.28	354,789	838,792	23,585	2.09	35.6
	TOTAL SWIFT				158,387,276.34	54,338,564	111,567,604	3,144,223	1.99	
	VIVA NAUGHTON									
331.00	STRUCTURES AND IMPROVEMENTS	12-2029	125-R1	(1)	399,606.00	252,511	151,091	17,029	4.26	8.9
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2029	125-R1.5	(1)	102,775.01	65,787	38,016	4,271	4.16	8.9
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2029	95-S0	(2)	489,802.44	312,269	187,330	21,339	4.36	8.8
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	70-L0	(1)	201,146.18	111,061	92,097	10,721	5.33	8.6
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	75-R0.5	(1)	20,136.62	12,749	7,589	874	4.34	8.7
	TOTAL VIVA NAUGHTON				1,213,466.25	754,377	476,123	54,234	4.47	
	WALLOWA FALLS									
331.00	STRUCTURES AND IMPROVEMENTS	12-2057	125-R1	(4)	166,953.30	173,631	0	0	-	-
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2057	125-R1.5	(4)	2,162,974.86	1,157,023	1,092,471	30,507	1.41	35.80
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2057	95-S0	(8)	797,430.45	861,225	0	0	0.00	0.0
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2057	70-L0	(6)	739,306.32	783,665	0	0	0.00	0.0
336.00	ROADS, RAILROADS AND BRIDGES	12-2057	100-S0.5	(6)	645,814.24	513,810	170,753	4,810	0.74	35.5
	TOTAL WALLOWA FALLS				4,512,479.17	3,489,353	1,263,224	35,317	0.78	
	WEBER									
331.00	STRUCTURES AND IMPROVEMENTS	12-2060	125-R1	(5)	385,147.93	342,160	62,245	1,657	0.43	37.6
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2060	125-R1.5	(6)	1,998,052.23	1,508,176	609,760	15,869	0.79	38.4
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2060	95-S0	(11)	922,348.07	799,825	223,982	6,203	0.67	36.1
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2060	70-L0	(6)	253,389.90	181,287	87,306	2,632	1.04	33.2
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2060	75-R0.5	(4)	21,767.82	18,277	4,362	131	0.60	33.3
336.00	ROADS, RAILROADS AND BRIDGES	12-2060	100-S0.5	(8)	39,505.18	32,617	10,048	276	0.70	36.4
	TOTAL WEBER				3,620,211.13	2,882,342	997,703	26,768	0.74	

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ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	YALE									
330.20	LAND RIGHTS	12-2058	SQUARE	0	761,579.86	529,864	231,716	6,098	0.80	38.0
331.00	STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(4)	17,477,092.87	4,546,518	13,629,659	378,859	2.17	36.0
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(7)	32,820,962.09	19,788,357	15,330,072	434,421	1.32	35.3
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(10)	14,238,998.31	6,413,950	9,248,948	270,961	1.90	34.1
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(6)	3,786,866.01	1,445,274	2,568,804	83,465	2.20	30.8
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(5)	540,554.21	347,217	220,365	7,650	1.42	28.8
336.00	ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(6)	2,029,390.72	696,008	1,455,146	40,954	2.02	35.5
	TOTAL YALE				71,655,444.07	33,767,188	42,684,710	1,222,408	1.71	
	HYDRO DECOMMISSIONING RESERVE			a		7,752,574	(2,240,624)	(448,125)		5.0
	TOTAL HYDRAULIC PRODUCTION				**995,097,430.92**	**385,490,642**	**647,138,726**	**30,467,681**	**3.06**	
OTHER PRODUCTION PLANT										
	CHEHALIS									
341.00	STRUCTURES AND IMPROVEMENTS	12-2043	70-S2.5	(3)	24,441,480.26	9,225,001	15,949,724	706,877	2.89	22.6
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2043	50-R2	(3)	1,572,435.80	608,855	1,010,754	48,852	3.11	20.7
343.00	PRIME MOVERS	12-2043	40-L0	(5)	207,734,782.11	62,611,415	155,510,107	8,558,722	4.12	18.2
344.00	GENERATORS	12-2043	50-R2.5	(5)	69,377,785.17	26,993,477	45,853,197	2,179,132	3.14	21.0
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2043	70-R3	(2)	39,019,912.06	14,759,519	25,040,791	1,118,927	2.87	22.4
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2043	60-R3	(2)	3,253,397.23	1,235,310	2,083,155	94,552	2.91	22.0
	TOTAL CHEHALIS				345,399,792.63	115,433,576	245,447,728	12,707,062	3.68	
	CURRANT CREEK									
341.00	STRUCTURES AND IMPROVEMENTS	12-2045	70-S2.5	(3)	44,182,772.35	12,292,110	33,216,146	1,354,655	3.07	24.5
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2045	50-R2	(3)	3,254,103.10	899,459	2,452,267	109,184	3.36	22.5
343.00	PRIME MOVERS	12-2045	40-L0	(6)	187,632,359.11	40,479,267	158,411,034	8,161,180	4.35	19.4
344.00	GENERATORS	12-2045	50-R2.5	(5)	62,511,583.67	17,364,098	48,273,065	2,106,343	3.37	22.9
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2045	70-R3	(2)	43,145,895.05	11,551,062	32,457,751	1,333,169	3.09	24.3
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2045	60-R3	(2)	2,971,530.00	817,687	2,213,274	92,485	3.11	23.9
	TOTAL CURRANT CREEK				343,698,243.28	83,403,683	277,023,537	13,157,016	3.83	
	HERMISTON									
341.00	STRUCTURES AND IMPROVEMENTS	12-2036	70-S2.5	(3)	13,379,675.81	7,664,112	6,116,954	389,535	2.91	15.7
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2036	50-R2	(2)	24,726.82	14,746	10,475	719	2.91	14.6
343.00	PRIME MOVERS	12-2036	40-L0	(4)	110,607,638.90	52,685,346	62,346,599	4,629,951	4.19	13.5
344.00	GENERATORS	12-2036	50-R2.5	(4)	41,885,695.14	24,231,691	19,329,432	1,303,435	3.11	14.8
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2036	70-R3	(2)	9,727,432.11	5,539,679	4,382,301	280,471	2.88	15.6
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2036	60-R3	(2)	208,617.57	83,667	129,123	8,253	3.96	15.6
	TOTAL HERMISTON				175,833,786.35	90,219,241	92,314,884	6,612,364	3.76	
	LAKE SIDE UNIT 1									
341.00	STRUCTURES AND IMPROVEMENTS	12-2047	70-S2.5	(3)	2,605,756.31	528,939	2,154,990	81,075	3.11	26.6
343.00	PRIME MOVERS	12-2047	40-L0	(6)	236,576,438.88	35,796,448	214,974,577	10,294,100	4.35	20.9
344.00	GENERATORS	12-2047	50-R2.5	(5)	68,645,997.96	15,236,686	56,841,612	2,303,679	3.36	24.7
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2047	70-R3	(3)	44,967,755.60	9,696,019	36,620,769	1,393,945	3.10	26.3
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2047	60-R3	(2)	2,443,496.73	530,746	1,961,620	75,885	3.11	25.8
	TOTAL LAKE SIDE UNIT 1				355,239,445.48	61,788,839	312,553,568	14,148,684	3.98	

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	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	LAKE SIDE UNIT 2									
341.00	STRUCTURES AND IMPROVEMENTS	12-2054	70-S2.5	(3)	91,864,148.60	18,742,621	75,877,452	2,275,526	2.48	33.3
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2054	50-R2	(3)	8,424,389.63	1,953,978	6,723,144	224,374	2.66	30.0
343.00	PRIME MOVERS	12-2054	40-L0	(6)	345,304,687.83	52,135,951	313,887,019	12,509,087	3.62	25.1
344.00	GENERATORS	12-2054	50-R2.5	(5)	153,414,980.06	27,537,258	133,548,471	4,287,257	2.79	31.2
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2054	70-R3	(2)	75,476,367.10	12,833,284	64,152,611	1,936,341	2.57	33.1
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2054	60-R3	(1)	3,663,803.56	719,291	2,981,151	91,701	2.50	32.5
	TOTAL LAKE SIDE UNIT 2				678,148,376.78	113,922,382	597,169,848	21,324,286	3.14	
	GADBSY PEAKER UNIT 4-6									
341.00	STRUCTURES AND IMPROVEMENTS	12-2032	70-S2.5	(2)	4,268,328.14	2,368,088	1,985,607	166,489	3.90	11.9
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2032	50-R2	(2)	2,725,117.01	1,109,491	1,670,128	143,735	5.27	11.6
343.00	PRIME MOVERS	12-2032	40-S0	(3)	62,445,432.17	28,695,744	35,623,051	3,243,341	5.19	11.0
344.00	GENERATORS	12-2032	50-R2.5	(2)	17,835,450.82	8,891,993	9,300,167	799,633	4.48	11.6
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	70-R3	(2)	2,943,040.53	1,536,575	1,465,327	123,297	4.19	11.9
	TOTAL GADBSY PEAKER UNIT 4-6				90,217,368.67	42,601,891	50,044,280	4,476,495	4.96	
	DUNLAP - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(1)	7,866,280.24	2,761,481	5,183,462	183,643	2.33	28.2
343.00	PRIME MOVERS	12-2050	55-R2.5	(1)	174,919,139.84	(88,550,121)	265,218,452	9,334,602	5.34	28.4
344.00	GENERATORS	12-2050	40-S0	(2)	5,286,248.23	(5,185,749)	10,577,722	407,952	7.72	25.9
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(1)	12,797,311.82	4,477,770	8,447,515	311,346	2.43	27.1
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	0	190,099.80	54,517	135,583	4,684	2.46	28.9
	TOTAL DUNLAP - WIND				201,059,079.93	(86,442,102)	289,562,734	10,242,227	5.09	
	FOOTE CREEK - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(1)	104,311.55	(42,938)	148,293	5,155	4.94	28.8
343.00	PRIME MOVERS	12-2050	55-R2.5	(1)	56,679,301.89	(10,087,643)	67,333,738	2,329,011	4.11	28.9
344.00	GENERATORS	12-2050	40-S0	(2)	2,696,496.33	(1,102,990)	3,853,416	148,872	5.52	25.9
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(1)	1,805,206.74	(734,267)	2,557,526	90,476	5.01	28.3
	TOTAL FOOTE CREEK - WIND				61,285,316.51	(11,967,838)	73,892,973	2,573,514	4.20	
	GLENROCK - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	12,107,428.26	4,292,220	7,936,283	289,531	2.39	27.4
343.00	PRIME MOVERS	12-2049	55-R2.5	(1)	486,192,448.26	(78,169,676)	569,224,049	20,699,052	4.26	27.5
344.00	GENERATORS	12-2049	40-S0	(2)	15,239,764.18	(6,492,883)	22,037,442	905,061	5.94	24.3
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	31,197,521.00	12,393,166	19,116,330	728,609	2.34	26.2
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	4,342,766.88	624,151	3,718,616	131,137	3.02	28.4
	TOTAL GLENROCK - WIND				549,079,928.58	(67,353,022)	622,032,720	22,753,390	4.14	
	GOODNOE HILLS - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	5,545,542.38	2,269,934	3,331,064	122,379	2.21	27.2
343.00	PRIME MOVERS	12-2049	55-R2.5	(1)	126,543,105.11	(75,271,315)	203,079,851	7,378,849	5.83	27.5
344.00	GENERATORS	12-2049	40-S0	(2)	4,143,912.35	(3,147,115)	7,373,906	294,308	7.10	25.1
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	8,152,301.02	(183,169)	8,416,993	317,202	3.89	26.5
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	206,923.00	72,583	134,340	4,819	2.33	27.9
	TOTAL GOODNOE HILLS - WIND				144,591,783.86	(76,259,082)	222,336,154	8,117,557	5.61	
	HIGH PLAINS / MCFADDEN - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	7,891,536.92	3,051,144	4,919,308	180,251	2.28	27.3
343.00	PRIME MOVERS	12-2049	55-R2.5	(1)	202,248,101.06	(100,285,880)	304,556,462	11,070,426	5.47	27.5
344.00	GENERATORS	12-2049	40-S0	(2)	6,082,661.55	(5,222,333)	11,426,648	456,228	7.50	25.0
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	15,341,052.87	5,877,550	9,616,913	366,514	2.39	26.2
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	160,716.50	46,270	114,446	4,079	2.54	28.1
	TOTAL HIGH PLAINS / MCFADDEN - WIND				231,724,068.90	(96,533,249)	330,633,777	12,077,498	5.21	

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	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	LEANING JUNIPER - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	5,038,134.31	2,361,335	2,727,181	100,728	2.00	27.1
343.00	PRIME MOVERS	12-2049	55-R2.5	(1)	113,519,708.35	(38,590,306)	153,245,211	5,632,051	4.96	27.2
344.00	GENERATORS	12-2049	40-S0	(2)	2,694,668.97	(3,633,381)	6,381,943	255,458	9.48	25.0
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(2)	8,738,004.71	3,414,461	5,498,304	211,902	2.43	25.9
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	(1)	119,035.73	40,448	79,778	2,857	2.40	27.9
	TOTAL LEANING JUNIPER - WIND				130,109,552.07	(36,407,443)	167,932,417	6,202,996	4.77	
	MARENGO - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	10,376,450.87	4,668,296	5,811,919	213,856	2.06	27.2
343.00	PRIME MOVERS	12-2049	55-R2.5	(1)	313,713,684.58	(112,714,272)	429,565,093	15,616,140	4.98	27.5
344.00	GENERATORS	12-2049	40-S0	(2)	12,176,487.78	(8,008,035)	20,428,053	818,505	6.72	25.0
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(2)	16,725,463.99	4,969,051	12,090,922	464,030	2.77	26.1
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	416,118.68	156,321	259,798	9,319	2.24	27.9
	TOTAL MARENGO - WIND				353,408,205.90	(110,928,639)	468,155,785	17,121,850	4.84	
	SEVEN MILE HILL - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	6,428,801.85	2,494,484	3,998,606	146,730	2.28	27.3
343.00	PRIME MOVERS	12-2049	55-R2.5	(1)	190,951,211.65	(81,410,099)	274,270,823	9,981,807	5.23	27.5
344.00	GENERATORS	12-2049	40-S0	(2)	5,749,890.28	(4,796,657)	10,661,545	425,609	7.40	25.1
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	14,034,912.20	5,519,547	8,655,714	331,055	2.36	26.1
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	916,821.77	264,650	652,172	23,263	2.54	28.0
	TOTAL SEVEN MILE HILL - WIND				218,081,637.75	(77,928,075)	298,238,860	10,908,464	5.00	
	TB FLATS - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(1)	17,741,730.00	309,593	17,609,554	610,172	3.44	28.9
343.00	PRIME MOVERS	12-2050	55-R2.5	(1)	523,381,035.00	8,740,463	519,874,382	17,963,869	3.43	28.9
344.00	GENERATORS	12-2050	40-S0	(2)	17,741,730.00	296,287	17,800,278	683,837	3.85	26.0
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(1)	29,569,550.00	481,984	29,383,262	1,032,078	3.49	28.5
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	0	2,956,955.00	48,051	2,908,904	98,640	3.34	29.5
	TOTAL TB FLATS - WIND				591,391,000.00	9,876,378	587,576,380	20,388,596	3.45	
	EKOLA FLATS - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(2)	9,555,660.00	166,746	9,580,027	331,948	3.47	28.9
343.00	PRIME MOVERS	12-2050	55-R2.5	(2)	281,891,970.00	4,707,596	282,822,213	9,772,710	3.47	28.9
344.00	GENERATORS	12-2050	40-S0	(2)	9,555,660.00	159,580	9,587,193	368,313	3.85	26.0
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(2)	15,926,100.00	259,595	15,985,027	561,469	3.53	28.5
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	(1)	1,592,610.00	25,880	1,582,656	53,668	3.37	29.5
	TOTAL EKOLA FLATS - WIND				318,522,000.00	5,319,397	319,557,116	11,088,108	3.48	
	CEDAR SPRINGS - WIND									
341.00	STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(1)	8,580,150.00	149,724	8,516,228	295,088	3.44	28.9
343.00	PRIME MOVERS	12-2050	55-R2.5	(1)	253,114,425.00	4,227,011	251,418,558	8,687,580	3.43	28.9
344.00	GENERATORS	12-2050	40-S0	(2)	8,580,150.00	143,289	8,608,464	330,713	3.85	26.0
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(1)	14,300,250.00	233,094	14,210,158	499,127	3.49	28.5
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	(1)	1,430,025.00	23,238	1,421,087	48,189	3.37	29.5
	TOTAL CEDAR SPRINGS - WIND				286,005,000.00	4,776,356	284,174,495	9,860,697	3.45	
	SOLAR GENERATING									
344.00	GENERATORS - ATLANTIC CITY	12-2027	SQUARE	0	5,545.93	3,951	1,595	228	4.11	7.0
344.00	GENERATORS - CANYON LANDS	12-2014	SQUARE	0	36,389.01	50,374	(13,985)	0	-	-
344.00	GENERATORS - GREEN RIVER	12-2014	SQUARE	0	55,086.78	76,383	(21,296)	0	-	-
344.00	GENERATORS - OREGON HIGH DESERT	12-2015	50-R2.5	0	56,321.97	67,257	(10,935)	0	-	-
	TOTAL SOLAR GENERATING				153,343.69	197,965	(44,621)	228	0.15	

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ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	MOBILE GENERATORS									
344.00	EAST SIDE MOBILE GENERATOR		50-R2.5	0	839,680.12	408,303	431,378	12,019	1.43	35.9
344.00	WEST SIDE MOBILE GENERATOR		50-R2.5	0	849,226.01	300,093	549,133	13,934	1.64	39.4
	TOTAL MOBILE GENERATORS				1,688,906.13	708,395	980,511	25,953	1.54	
	TOTAL DEPRECIABLE OTHER PRODUCTION				**5,075,636,836.51**	**(35,571,345)**	**5,239,583,146**	**203,786,985**	**4.02**	
340.30	WATER RIGHTS - CHEHALIS				1,756,736.02	-				
340.30	WATER RIGHTS - LAKESIDE				28,061,442.32	-				
340.30	WATER RIGHTS - CURRANT CREEK				2,891,146.49	351				
	TOTAL OTHER PRODUCTION				**5,108,346,161.34**	**(35,570,994)**	**5,239,583,146**	**203,786,985**		
TOTAL PRODUCTION PLANT					**13,363,281,147.12**	**3,691,686,426**	**10,228,877,385**	**653,367,098**	**4.89**	
TRANSMISSION PLANT										
350.20	LAND RIGHTS		80-R4	0	224,770,024.49	47,912,523	176,857,501	2,740,305	1.22	64.5
352.00	STRUCTURES AND IMPROVEMENTS		70-R3	(10)	287,558,037.92	56,218,633	260,095,209	4,471,687	1.56	58.2
353.00	STATION EQUIPMENT		58-S0	(10)	2,412,751,982.20	528,003,815	2,126,023,365	45,189,695	1.87	47.0
354.00	TOWERS AND FIXTURES		70-R4	(10)	1,636,405,961.74	363,972,482	1,436,074,075	25,209,356	1.54	57.0
355.00	POLES AND FIXTURES		60-R2	(50)	1,222,775,699.39	392,357,836	1,441,805,713	30,098,544	2.46	47.9
356.00	OVERHEAD CONDUCTORS AND DEVICES		65-R3	(35)	1,567,955,951.47	528,438,642	1,588,301,892	31,735,033	2.02	50.0
357.00	UNDERGROUND CONDUIT		60-S2.5	0	3,495,373.35	1,218,633	2,276,740	56,323	1.61	40.4
358.00	UNDERGROUND CONDUCTORS AND DEVICES		60-S2.5	(5)	7,940,066.09	2,935,900	5,401,170	133,629	1.68	40.4
359.00	ROADS AND TRAILS		70-R5	0	11,901,657.90	5,143,318	6,758,340	161,705	1.36	41.8
	TOTAL TRANSMISSION PLANT				**7,375,554,754.55**	**1,926,201,782**	**7,043,594,005**	**139,796,277**	**1.90**	
DISTRIBUTION PLANT										
	OREGON - DISTRIBUTION									
360.20	LAND RIGHTS		60-S2.5	0	5,379,479.35	2,659,086	2,720,393	72,636	1.35	37.5
361.00	STRUCTURES AND IMPROVEMENTS		65-R2	(10)	37,302,486.87	8,825,926	32,206,810	607,162	1.63	53.0
362.00	STATION EQUIPMENT		53-R1	(20)	290,324,293.99	94,480,978	253,908,175	6,254,671	2.15	40.6
364.00	POLES, TOWERS AND FIXTURES		55-R1	(100)	418,807,706.28	251,210,990	586,404,423	14,340,303	3.42	40.9
365.00	OVERHEAD CONDUCTORS AND DEVICES		60-R1	(60)	282,366,805.95	151,273,185	300,513,705	6,949,370	2.46	43.2
366.00	UNDERGROUND CONDUIT		70-R3	(50)	101,641,497.76	51,241,607	101,220,640	2,034,675	2.00	49.7
367.00	UNDERGROUND CONDUCTORS AND DEVICES		60-R2.5	(35)	202,706,639.67	90,914,145	182,739,819	4,251,699	2.10	43.0
368.00	LINE TRANSFORMERS		46-R1.5	(30)	487,231,750.25	243,616,101	389,785,174	12,548,312	2.58	31.1
369.10	OVERHEAD SERVICES		55-R1	(35)	104,934,554.75	39,207,084	102,454,565	2,431,863	2.32	42.1
369.20	UNDERGROUND SERVICES		60-R4	(40)	219,231,802.42	93,711,622	213,212,901	4,806,166	2.19	44.4
370.00	METERS		20-S3	(3)	66,280,959.57	30,302,906	37,966,482	2,638,890	3.98	14.4
371.00	INSTALLATIONS ON CUSTOMER PREMISES		27-L0	(50)	2,450,934.88	1,814,089	1,862,313	116,045	4.73	16.0
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		45-R1	(30)	25,019,282.13	12,149,121	20,375,946	650,451	2.60	31.3
	TOTAL OREGON - DISTRIBUTION				**2,243,678,193.87**	**1,071,406,840**	**2,225,371,346**	**57,702,243**	**2.57**	

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	WASHINGTON - DISTRIBUTION									
360.20	LAND RIGHTS		55-R3	0	482,944.94	180,097	302,848	8,089	1.67	37.4
361.00	STRUCTURES AND IMPROVEMENTS		60-R2	(5)	5,619,253.47	1,290,621	4,609,595	96,211	1.71	47.9
362.00	STATION EQUIPMENT		54-R1	(25)	81,830,271.30	24,845,381	77,442,458	1,839,484	2.25	42.1
364.00	POLES, TOWERS AND FIXTURES		55-R1.5	(100)	112,034,961.77	71,205,830	152,864,094	3,876,204	3.46	39.4
365.00	OVERHEAD CONDUCTORS AND DEVICES		60-R1.5	(65)	76,272,444.89	40,263,767	85,585,767	2,000,197	2.62	42.8
366.00	UNDERGROUND CONDUIT		55-R3	(40)	19,051,578.91	10,426,699	16,245,511	450,290	2.36	36.1
367.00	UNDERGROUND CONDUCTORS AND DEVICES		55-R3	(35)	30,591,299.20	13,574,350	27,723,904	711,651	2.33	39.0
368.00	LINE TRANSFORMERS		45-R2	(25)	115,274,930.76	60,299,769	83,793,894	2,951,546	2.56	28.4
369.10	OVERHEAD SERVICES		60-R1	(40)	24,070,092.20	9,220,799	24,477,330	539,978	2.24	45.3
369.20	UNDERGROUND SERVICES		55-R4	(50)	43,137,842.86	21,881,155	42,825,609	1,122,765	2.60	38.1
370.00	METERS		20-S3	(3)	12,576,977.97	6,049,319	6,904,968	655,580	5.21	10.5
371.00	INSTALLATIONS ON CUSTOMER PREMISES		30-L0	(40)	428,439.00	355,361	244,454	17,760	4.15	13.8
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		45-R0.5	(40)	4,742,452.68	2,088,414	4,551,020	141,855	2.99	32.1
	TOTAL WASHINGTON - DISTRIBUTION				**526,113,489.95**	**261,681,562**	**527,571,452**	**14,411,610**	**2.74**	
	WYOMING - DISTRIBUTION									
360.20	LAND RIGHTS		50-S4	0	6,468,254.03	2,605,799	3,862,455	119,723	1.85	32.3
361.00	STRUCTURES AND IMPROVEMENTS		65-R2.5	(10)	19,043,469.73	4,597,432	16,350,385	314,852	1.65	51.9
362.00	STATION EQUIPMENT		55-R1	(10)	144,546,453.56	46,362,524	112,638,575	2,789,748	1.93	40.4
364.00	POLES, TOWERS AND FIXTURES		55-R1	(100)	170,229,540.34	84,709,573	255,749,508	5,975,738	3.51	42.8
365.00	OVERHEAD CONDUCTORS AND DEVICES		60-R0.5	(50)	115,168,238.11	45,497,391	127,254,966	2,793,407	2.43	45.6
366.00	UNDERGROUND CONDUIT		45-R2.5	(35)	31,353,085.51	13,004,526	29,322,139	895,845	2.86	32.7
367.00	UNDERGROUND CONDUCTORS AND DEVICES		45-R3	(30)	66,195,369.75	35,863,008	50,190,973	1,729,215	2.61	29.0
368.00	LINE TRANSFORMERS		40-R1.5	(30)	132,203,931.18	57,859,127	114,005,984	4,102,988	3.10	27.8
369.10	OVERHEAD SERVICES		60-R1.5	(35)	21,540,348.32	7,842,586	21,236,884	471,747	2.19	45.0
369.20	UNDERGROUND SERVICES		50-R4	(55)	49,713,657.34	23,053,888	54,002,281	1,512,781	3.04	35.7
370.00	METERS		20-S3	(3)	15,861,653.34	7,548,252	8,789,251	840,949	5.30	10.5
371.00	INSTALLATIONS ON CUSTOMER PREMISES		30-O1	(60)	874,882.94	822,943	576,870	34,341	3.93	16.8
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		50-R0.5	(45)	10,770,993.67	4,912,296	10,705,645	299,669	2.78	35.7
	TOTAL WYOMING - DISTRIBUTION				**783,969,877.82**	**334,679,345**	**804,685,916**	**21,881,003**	**2.79**	
	CALIFORNIA - DISTRIBUTION									
360.20	LAND RIGHTS		65-R4	0	1,141,823.13	670,047	471,776	14,225	1.25	33.2
361.00	STRUCTURES AND IMPROVEMENTS		55-R2.5	(10)	5,152,402.27	1,547,711	4,119,931	99,965	1.94	41.2
362.00	STATION EQUIPMENT		50-R1	(25)	32,371,336.98	9,936,233	30,527,938	781,461	2.41	39.1
364.00	POLES, TOWERS AND FIXTURES		55-R1.5	(100)	71,972,305.80	42,976,703	100,967,909	2,510,013	3.49	40.2
365.00	OVERHEAD CONDUCTORS AND DEVICES		65-R1	(60)	36,409,493.79	20,064,130	38,191,060	851,314	2.34	44.9
366.00	UNDERGROUND CONDUIT		60-R4	(45)	19,116,519.03	11,463,821	16,255,132	431,280	2.26	37.7
367.00	UNDERGROUND CONDUCTORS AND DEVICES		55-R3	(40)	21,436,231.82	12,154,457	17,856,268	509,836	2.38	35.0
368.00	LINE TRANSFORMERS		55-R2	(40)	58,956,428.25	29,283,503	53,255,497	1,429,293	2.42	37.3
369.10	OVERHEAD SERVICES		55-R1.5	(50)	11,295,095.47	4,907,346	12,035,297	299,072	2.65	40.2
369.20	UNDERGROUND SERVICES		60-R4	(50)	17,701,997.37	9,067,656	17,485,340	425,035	2.40	41.1
370.00	METERS		20-S3	(3)	3,671,506.02	1,566,637	2,215,014	172,647	4.70	12.8
371.00	INSTALLATIONS ON CUSTOMER PREMISES		26-L0	(50)	250,929.78	202,179	174,216	12,762	5.09	13.7
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		35-O1	(45)	850,635.87	451,488	781,934	33,158	3.90	23.6
	TOTAL CALIFORNIA - DISTRIBUTION				**280,326,705.58**	**144,291,911**	**294,337,312**	**7,570,061**	**2.70**	

PACIFICORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	UTAH - DISTRIBUTION									
360.20	LAND RIGHTS		65-R4	0	11,938,898.45	3,103,512	8,835,386	185,781	1.56	47.6
361.00	STRUCTURES AND IMPROVEMENTS		60-R2	(10)	56,355,070.86	13,599,647	48,390,931	1,055,346	1.87	45.9
362.00	STATION EQUIPMENT		50-S0	(15)	493,380,764.66	142,573,246	424,814,633	11,492,106	2.33	37.0
364.00	POLES, TOWERS AND FIXTURES		50-R0.5	(85)	428,831,180.30	161,108,816	632,228,868	16,071,953	3.75	39.3
365.00	OVERHEAD CONDUCTORS AND DEVICES		54-R0.5	(40)	251,820,232.20	81,013,938	271,534,387	6,559,293	2.60	41.4
366.00	UNDERGROUND CONDUIT		60-R2.5	(45)	228,620,172.37	86,178,246	245,321,004	5,606,614	2.45	43.8
367.00	UNDERGROUND CONDUCTORS AND DEVICES		60-R2.5	(20)	599,853,482.87	207,639,227	512,184,952	11,972,149	2.00	42.8
368.00	LINE TRANSFORMERS		47-R1	(10)	606,828,103.77	155,092,334	512,418,580	14,413,463	2.38	35.6
369.00	SERVICES		55-R3	(30)	367,554,876.01	109,644,530	368,176,809	8,891,993	2.42	41.4
370.00	METERS		20-S3	(3)	90,501,350.62	37,390,716	55,825,675	5,459,240	6.03	10.2
371.00	INSTALLATIONS ON CUSTOMER PREMISES		25-L0	(60)	3,627,206.50	2,789,442	3,014,088	235,297	6.49	12.8
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		25-R0.5	(30)	20,998,905.26	11,873,634	15,424,943	1,154,915	5.50	13.4
	TOTAL UTAH - DISTRIBUTION				**3,160,310,243.87**	**1,012,007,288**	**3,098,170,256**	**83,098,150**	**2.63**	
	IDAHO - DISTRIBUTION									
360.20	LAND RIGHTS		60-R4	0	1,449,822.57	535,008	914,815	22,203	1.53	41.2
361.00	STRUCTURES AND IMPROVEMENTS		65-R3	(5)	2,378,777.35	760,479	1,737,237	35,900	1.51	48.4
362.00	STATION EQUIPMENT		55-R1.5	(15)	39,481,139.96	12,769,225	32,634,086	778,788	1.97	41.9
364.00	POLES, TOWERS AND FIXTURES		50-R0.5	(90)	102,788,857.38	41,752,606	153,546,223	3,769,586	3.67	40.7
365.00	OVERHEAD CONDUCTORS AND DEVICES		54-R0.5	(35)	41,559,160.54	16,736,012	39,368,855	977,403	2.35	40.3
366.00	UNDERGROUND CONDUIT		60-R2	(40)	11,382,847.54	4,421,959	11,514,028	252,136	2.22	45.7
367.00	UNDERGROUND CONDUCTORS AND DEVICES		60-R2.5	(15)	29,905,806.36	12,673,418	21,718,259	521,366	1.74	41.7
368.00	LINE TRANSFORMERS		47-R1	(10)	91,142,693.52	32,303,380	67,953,583	1,985,671	2.18	34.2
369.00	SERVICES		55-R3	(30)	49,326,128.79	17,431,557	46,692,410	1,107,147	2.24	42.2
370.00	METERS		20-S3	(3)	16,131,804.76	7,319,922	9,295,837	676,547	4.19	13.7
371.00	INSTALLATIONS ON CUSTOMER PREMISES		25-L0	(45)	144,786.37	117,659	92,281	6,931	4.79	13.3
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		25-R0.5	(20)	754,806.61	404,760	501,008	30,078	3.98	16.7
	TOTAL IDAHO - DISTRIBUTION				**386,446,631.75**	**147,225,985**	**385,968,622**	**10,163,756**	**2.63**	
	TOTAL DISTRIBUTION PLANT				**7,380,845,142.84**	**2,971,292,931**	**7,336,104,904**	**194,826,823**	**2.64**	
	GENERAL PLANT									
	OREGON - GENERAL									
390.00	STRUCTURES AND IMPROVEMENTS		55-R1.5	(15)	86,252,902.12	28,154,242	71,036,595	1,798,126	2.08	39.5
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		13-S2	10	8,802,140.35	4,455,166	3,466,760	566,357	6.43	6.1
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		16-S2	10	12,922,376.79	6,012,572	5,617,567	712,564	5.51	7.9
392.09	TRANSPORTATION EQUIPMENT - TRAILERS		33-S1	10	3,512,093.49	1,289,106	1,871,778	95,362	2.72	19.6
396.03	LIGHT POWER OPERATED EQUIPMENT		10-S3	10	12,165,623.66	4,684,430	6,264,631	1,132,210	9.31	5.5
396.07	HEAVY POWER OPERATED EQUIPMENT		16-L1	15	24,378,831.84	9,532,252	11,189,755	1,268,285	5.20	8.8
	TOTAL OREGON - GENERAL				**148,033,968.25**	**54,127,768**	**99,447,086**	**5,572,904**	**3.76**	
	WASHINGTON - GENERAL									
390.00	STRUCTURES AND IMPROVEMENTS		40-S3	(10)	13,048,659.68	8,531,525	5,822,001	272,053	2.08	21.4
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		14-S2	10	1,630,618.64	1,120,187	347,370	47,369	2.90	7.3
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		19-S1	10	4,697,409.96	2,460,808	1,766,861	161,319	3.43	11.0
392.09	TRANSPORTATION EQUIPMENT - TRAILERS		33-S0.5	10	703,892.07	308,876	324,627	16,149	2.29	20.1
396.03	LIGHT POWER OPERATED EQUIPMENT		10-S2.5	10	2,425,308.39	907,573	1,275,205	230,136	9.49	5.5
396.07	HEAVY POWER OPERATED EQUIPMENT		15-L1.5	15	6,311,534.42	3,120,512	2,244,292	248,041	3.93	9.0
	TOTAL WASHINGTON - GENERAL				**28,817,423.16**	**16,449,481**	**11,780,356**	**975,067**	**3.38**	

PACIFICORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	WYOMING - GENERAL									
389.20	LAND RIGHTS		55-R4	0	74,246.25	17,756	56,490	1,396	1.88	40.5
390.00	STRUCTURES AND IMPROVEMENTS		50-R2	(20)	18,886,379.16	4,088,432	18,575,223	482,109	2.55	38.5
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		14-S1.5	10	4,665,154.66	1,592,334	2,606,305	409,803	8.78	6.4
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		16-L2	5	8,132,343.18	2,648,282	5,077,444	558,028	6.86	9.1
392.09	TRANSPORTATION EQUIPMENT - TRAILERS		35-S2.5	5	3,813,731.52	1,334,364	2,288,681	117,082	3.07	19.5
396.03	LIGHT POWER OPERATED EQUIPMENT		9-S3	10	4,408,343.90	1,459,556	2,507,954	656,536	14.89	3.8
396.07	HEAVY POWER OPERATED EQUIPMENT		15-L0	20	39,289,376.25	7,418,599	24,012,902	2,278,266	5.80	10.5
	TOTAL WYOMING - GENERAL				**79,269,574.92**	**18,559,323**	**55,124,999**	**4,503,220**	**5.68**	
	CALIFORNIA - GENERAL									
390.00	STRUCTURES AND IMPROVEMENTS		60-R2	(20)	3,469,186.36	951,281	3,211,743	69,083	1.99	46.5
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		13-S2	10	1,156,271.22	315,768	724,876	99,760	8.63	7.3
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		17-L2	10	997,850.09	476,337	421,728	53,021	5.31	8.0
392.09	TRANSPORTATION EQUIPMENT - TRAILERS		35-S2	5	468,382.02	190,749	254,214	12,545	2.68	20.3
396.03	LIGHT POWER OPERATED EQUIPMENT		9-S4	10	1,447,080.32	390,744	911,628	176,663	12.21	5.2
396.07	HEAVY POWER OPERATED EQUIPMENT		15-L2	15	2,265,611.14	1,107,338	818,431	126,665	5.59	6.5
	TOTAL CALIFORNIA - GENERAL				**9,804,381.15**	**3,432,217**	**6,342,620**	**537,737**	**5.48**	
	UTAH - GENERAL									
389.20	LAND RIGHTS		50-R1	0	82,178.45	24,382	57,796	1,684	2.05	34.3
390.00	STRUCTURES AND IMPROVEMENTS		50-R1	(20)	97,285,008.35	34,009,708	82,732,302	2,479,237	2.55	33.4
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		13-L2.5	10	15,949,392.03	5,401,763	8,952,690	1,423,417	8.92	6.3
392.30	TRANSPORTATION EQUIPMENT - AIRCRAFT		10-SQ	20	1,860,982.02	577,936	910,850	115,964	6.23	7.9
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		17-L2	5	23,843,697.40	8,386,036	14,265,477	1,520,826	6.38	9.4
392.09	TRANSPORTATION EQUIPMENT - TRAILERS		30-S1	10	8,667,451.89	2,740,013	5,060,694	300,430	3.47	16.8
396.03	LIGHT POWER OPERATED EQUIPMENT		10-L3	10	16,130,776.96	4,677,769	9,839,930	1,702,272	10.55	5.8
396.07	HEAVY POWER OPERATED EQUIPMENT		14-L0.5	20	53,211,477.50	14,315,095	28,254,087	3,239,807	6.09	8.7
	TOTAL UTAH - GENERAL				**217,030,964.60**	**70,132,702**	**150,073,826**	**10,783,637**	**4.97**	
	IDAHO - GENERAL									
389.20	LAND RIGHTS		60-R3	0	4,645.61	2,858	1,788	79	1.70	22.6
390.00	STRUCTURES AND IMPROVEMENTS		60-R3	(10)	14,703,730.67	5,786,290	10,387,814	270,524	1.84	38.4
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		13-S1.5	10	3,064,130.88	853,696	1,904,022	267,460	8.73	7.1
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		18-S1	10	5,130,363.46	1,398,557	3,218,770	266,024	5.19	12.1
392.09	TRANSPORTATION EQUIPMENT - TRAILERS		35-S1	15	1,545,517.12	383,456	930,234	37,747	2.44	24.6
396.03	LIGHT POWER OPERATED EQUIPMENT		9-S2	10	3,082,615.23	1,018,822	1,755,532	368,440	11.95	4.8
396.07	HEAVY POWER OPERATED EQUIPMENT		18-L1	10	7,786,438.61	2,312,782	4,695,013	419,526	5.39	11.2
	TOTAL IDAHO - GENERAL				**35,317,441.58**	**11,756,461**	**22,893,173**	**1,629,800**	**4.61**	
	ARIZONA, COLORADO AND MONTANA - GENERAL									
390.00	STRUCTURES AND IMPROVEMENTS		45-R2	(5)	363,676.47	252,233	129,627	6,392	1.76	20.3
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		17-R2.5	5	409,795.59	263,929	125,377	15,634	3.82	8.0
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		19-R2	15	236,400.22	117,111	83,829	8,263	3.50	10.1
392.09	TRANSPORTATION EQUIPMENT - TRAILERS		25-S1.5	0	6,433.26	5,430	1,003	106	1.65	9.5
396.07	HEAVY POWER OPERATED EQUIPMENT		25-R2.5	10	1,943,962.83	1,055,542	694,025	51,738	2.66	13.4
	TOTAL ARIZONA, COLORADO AND MONTANA - GENERAL				**2,960,268.37**	**1,694,245**	**1,033,861**	**82,133**	**2.77**	
	TOTAL GENERAL PLANT				**521,234,022.03**	**176,152,197**	**346,695,921**	**24,084,498**	**4.62**	
	TOTAL ELECTRIC PLANT				**28,640,915,066.54**	**8,765,333,336**	**24,955,272,215**	**1,012,074,696**	**3.53**	

a Estimated decommissioning costs are $5,511,950

PACIFICORP
UTAH, WYOMING AND IDAHO
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	TERMINAL RETIREMENTS NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
STEAM PRODUCTION PLANT													
CHOLLA GENERATING STATION													
	CHOLLA UNIT 4												
311.00	STRUCTURES AND IMPROVEMENTS	65,239,446				2,567,038	(4)	748,640	(30)	224,592	2,791,630	65,988,086	(4)
312.00	BOILER PLANT EQUIPMENT	319,643,187				12,577,300	(4)	12,975,216	(20)	2,595,043	15,172,343	332,618,403	(5)
314.00	TURBOGENERATOR UNITS	61,199,288				2,408,066	(4)	3,930,410	(15)	589,562	2,997,627	65,129,699	(5)
315.00	ACCESSORY ELECTRIC EQUIPMENT	67,022,020				2,637,178	(4)	1,006,149	(20)	201,230	2,838,408	68,028,169	(4)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	3,517,826				138,419	(4)	328,324	(5)	16,416	154,835	3,846,150	(4)
	TOTAL CHOLLA UNIT 4	*516,621,768*				*20,328,000*	*(4)*	*18,988,739*		*3,626,843*	*23,954,843*	*535,610,507*	*(4)*
TOTAL CHOLLA GENERATING STATION		516,621,768		*395*	*51.46*	20,328,000		18,988,739		3,626,843	23,954,843	535,610,507	
COLSTRIP GENERATING STATION													
	COLSTRIP GENERATING STATION												
311.00	STRUCTURES AND IMPROVEMENTS	64,079,012				3,536,111	(6)	1,325,482	(30)	397,645	3,933,756	65,404,494	(6)
312.00	BOILER PLANT EQUIPMENT	118,240,326				6,524,928	(6)	9,031,110	(20)	1,806,222	8,331,150	127,271,436	(7)
314.00	TURBOGENERATOR UNITS	38,042,734				2,099,335	(6)	3,081,220	(15)	462,183	2,561,518	41,123,954	(6)
315.00	ACCESSORY ELECTRIC EQUIPMENT	9,122,947				503,437	(6)	235,081	(20)	47,016	550,453	9,358,028	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	383,974				21,189	(6)	42,964	(5)	2,148	23,337	426,938	(5)
TOTAL COLSTRIP GENERATING STATION		229,868,993		*148*	*85.71*	12,685,000		13,715,858		2,715,214	15,400,214	243,584,851	*(6)*
CRAIG GENERATING STATION													
	CRAIG UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	11,342,798				104,625	(1)	195,504	(30)	58,651	163,276	11,538,302	(1)
312.00	BOILER PLANT EQUIPMENT	30,055,970				277,234	(1)	1,548,852	(20)	309,770	587,004	31,604,822	(2)
314.00	TURBOGENERATOR UNITS	11,855,976				109,359	(1)	610,346	(15)	91,552	200,910	12,466,321	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	6,788,524				62,617	(1)	142,304	(20)	28,461	91,078	6,930,828	(1)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	212,499				1,960	(1)	22,738	(5)	1,137	3,097	235,237	(1)
	TOTAL CRAIG UNIT 1	*60,255,767*				*555,795*	*(1)*	*2,519,743*		*489,571*	*1,045,366*	*62,775,511*	*(2)*
	CRAIG UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	11,322,631				104,439	(1)	256,067	(30)	76,820	181,259	11,578,698	(2)
312.00	BOILER PLANT EQUIPMENT	70,240,704				647,895	(1)	2,824,728	(20)	564,946	1,212,841	73,065,432	(2)
314.00	TURBOGENERATOR UNITS	12,038,005				111,038	(1)	729,864	(15)	109,480	220,517	12,767,870	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	9,917,758				91,481	(1)	200,645	(20)	40,129	131,610	10,118,403	(1)
	TOTAL CRAIG UNIT 2	*103,519,097*				*954,853*	*(1)*	*4,011,304*		*791,374*	*1,746,227*	*107,530,402*	*(2)*
	CRAIG COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	16,791,546				154,884	(1)	254,607	(30)	76,382	231,266	17,046,153	(1)
312.00	BOILER PLANT EQUIPMENT	32,545,158				300,194	(1)	1,669,127	(20)	333,825	634,020	34,214,285	(2)
314.00	TURBOGENERATOR UNITS	4,221,348				38,937	(1)	341,331	(15)	51,200	90,137	4,562,678	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,910,266				26,844	(1)	70,437	(20)	14,087	40,931	2,980,703	(1)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	812,313				7,493	(1)	108,342	(5)	5,417	12,910	920,655	(1)
	TOTAL CRAIG COMMON	*57,280,631*				*528,352*	*(1)*	*2,443,843*		*480,911*	*1,009,264*	*59,724,474*	*(2)*
TOTAL CRAIG GENERATING STATION		221,055,496		*165*	*12.37*	2,039,000		8,974,891		1,761,857	3,800,857	230,030,387	

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(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
DAVE JOHNSTON GENERATING STATION													
	DAVE JOHNSTON UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	996,022				25,493	(3)	9,947	(30)	2,984	28,477	1,005,968	(3)
312.00	BOILER PLANT EQUIPMENT	52,323,645				1,339,237	(3)	3,471,420	(20)	694,284	2,033,521	55,795,066	(4)
314.00	TURBOGENERATOR UNITS	9,852,076				252,166	(3)	1,131,193	(15)	169,679	421,845	10,983,269	(4)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,633,101				67,395	(3)	139,951	(20)	27,990	95,385	2,773,053	(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,245				57	(3)	286	(5)	14	72	2,531	(3)
	TOTAL DAVE JOHNSTON UNIT 1	*65,807,090*				*1,684,349*	*(3)*	*4,752,797*		*894,951*	*2,579,301*	*70,559,886*	*(4)*
	DAVE JOHNSTON UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	850,063				21,758	(3)	7,295	(30)	2,188	23,946	857,358	(3)
312.00	BOILER PLANT EQUIPMENT	54,174,728				1,386,616	(3)	3,566,972	(20)	713,394	2,100,010	57,741,699	(4)
314.00	TURBOGENERATOR UNITS	15,135,904				387,407	(3)	1,499,104	(15)	224,866	612,273	16,635,008	(4)
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,590,101				91,890	(3)	125,262	(20)	25,052	116,942	3,715,364	(3)
	TOTAL DAVE JOHNSTON UNIT 2	*73,750,796*				*1,887,671*	*(3)*	*5,198,633*		*965,501*	*2,853,171*	*78,949,429*	*(4)*
	DAVE JOHNSTON UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	18,713,437				478,975	(3)	185,055	(30)	55,517	534,492	18,898,492	(3)
312.00	BOILER PLANT EQUIPMENT	219,590,374				5,620,472	(3)	10,038,356	(20)	2,007,671	7,628,144	229,628,730	(3)
314.00	TURBOGENERATOR UNITS	22,323,234				571,369	(3)	2,105,889	(15)	315,883	887,252	24,429,123	(4)
315.00	ACCESSORY ELECTRIC EQUIPMENT	14,905,974				381,522	(3)	232,970	(20)	46,594	428,116	15,138,943	(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	202,954				5,195	(3)	24,859	(5)	1,243	6,438	227,813	(3)
	TOTAL DAVE JOHNSTON UNIT 3	*275,735,973*				*7,057,533*	*(3)*	*12,587,129*		*2,426,908*	*9,484,442*	*288,323,102*	*(3)*
	DAVE JOHNSTON UNIT 4												
311.00	STRUCTURES AND IMPROVEMENTS	14,977,976				383,365	(3)	133,571	(30)	40,071	423,436	15,111,547	(3)
312.00	BOILER PLANT EQUIPMENT	220,661,534				5,647,889	(3)	10,120,596	(20)	2,024,119	7,672,008	230,782,130	(3)
314.00	TURBOGENERATOR UNITS	36,687,856				939,035	(3)	3,213,027	(15)	481,954	1,420,989	39,900,883	(4)
315.00	ACCESSORY ELECTRIC EQUIPMENT	14,056,574				359,782	(3)	246,523	(20)	49,305	409,086	14,303,097	(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	509,621				13,044	(3)	60,192	(5)	3,010	16,053	569,812	(3)
	TOTAL DAVE JOHNSTON UNIT 4	*286,893,560*				*7,343,115*	*(3)*	*13,773,908*		*2,598,459*	*9,941,573*	*300,667,468*	*(3)*
	DAVE JOHNSTON COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	128,691,576				3,293,894	(3)	1,662,964	(30)	498,889	3,792,783	130,354,540	(3)
312.00	BOILER PLANT EQUIPMENT	142,989,547				3,659,854	(3)	6,651,576	(20)	1,330,315	4,990,170	149,641,123	(3)
314.00	TURBOGENERATOR UNITS	11,309,533				289,470	(3)	584,144	(15)	87,622	377,092	11,893,677	(3)
315.00	ACCESSORY ELECTRIC EQUIPMENT	27,662,375				708,026	(3)	232,512	(20)	46,502	754,528	27,894,887	(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	6,684,324				171,087	(3)	693,377	(5)	34,669	205,756	7,377,701	(3)
	TOTAL DAVE JOHNSTON COMMON	*317,337,355*				*8,122,332*	*(3)*	*9,824,572*		*1,997,997*	*10,120,329*	*327,161,927*	*(3)*
TOTAL DAVE JOHNSTON GENERATING STATION		1,019,524,773		*755*	*34.56*	26,095,000		46,137,039		8,883,816	34,978,816	1,065,661,812	
GADSBY GENERATING STATION													
	GADSBY UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	1,373,638				184,465	(13)	93,664	(30)	28,099	212,564	1,467,302	(14)
312.00	BOILER PLANT EQUIPMENT	8,456,517				1,135,618	(13)	1,534,392	(20)	306,878	1,442,497	9,990,910	(14)
314.00	TURBOGENERATOR UNITS	3,320,116				445,855	(13)	1,677,790	(15)	251,668	697,524	4,997,906	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,183,667				158,954	(13)	172,546	(20)	34,509	193,463	1,356,214	(14)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	11,806				1,585	(13)	7,126	(5)	356	1,942	18,932	(10)
	TOTAL GADSBY UNIT 1	*14,345,745*				*1,926,478*	*(13)*	*3,485,518*		*621,512*	*2,547,989*	*17,831,263*	*(14)*
	GADSBY UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	1,266,505				170,078	(13)	89,597	(30)	26,879	196,957	1,356,102	(15)
312.00	BOILER PLANT EQUIPMENT	11,223,478				1,507,191	(13)	2,105,388	(20)	421,078	1,928,269	13,328,865	(14)
314.00	TURBOGENERATOR UNITS	3,908,322				524,845	(13)	1,909,513	(15)	286,427	811,272	5,817,836	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,164,386				156,364	(13)	198,136	(20)	39,627	195,992	1,362,522	(14)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	7,114				955	(13)	4,215	(5)	211	1,166	11,330	(10)
	TOTAL GADSBY UNIT 2	*17,569,806*				*2,359,434*	*(13)*	*4,306,848*		*774,221*	*3,133,655*	*21,876,654*	*(14)*
	GADSBY UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	1,373,257				184,414	(13)	85,328	(30)	25,598	210,012	1,458,585	(14)
312.00	BOILER PLANT EQUIPMENT	11,357,536				1,525,194	(13)	2,123,053	(20)	424,611	1,949,804	13,480,589	(14)
314.00	TURBOGENERATOR UNITS	5,500,563				738,666	(13)	2,021,184	(15)	303,178	1,041,844	7,521,748	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,276,562				305,718	(13)	194,125	(20)	38,825	344,543	2,470,687	(14)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	26,950				3,619	(13)	15,118	(5)	756	4,375	42,068	(10)
	TOTAL GADSBY UNIT 3	*20,534,869*				*2,757,610*	*(13)*	*4,438,808*		*792,967*	*3,550,577*	*24,973,677*	*(14)*

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(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	GADSBY COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	11,341,061				1,522,981	(13)	524,829	(30)	157,449	1,680,430	11,865,891	(14)
312.00	BOILER PLANT EQUIPMENT	1,708,872				229,483	(13)	180,984	(20)	36,197	265,680	1,889,856	(14)
314.00	TURBOGENERATOR UNITS	388,711				52,200	(13)	70,343	(15)	10,551	62,751	459,054	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,007,003				403,808	(13)	84,501	(20)	16,900	420,708	3,091,504	(14)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	283,020				38,006	(13)	73,761	(5)	3,688	41,695	356,781	(12)
	TOTAL GADSBY COMMON	*16,728,667*				*2,246,478*	*(13)*	*934,419*		*224,785*	*2,471,264*	*17,663,086*	*(14)*
	TOTAL GADSBY GENERATING STATION	69,179,087		*237.5*	*39.11*	9,290,000		13,165,593		2,413,486	11,703,486	82,344,680	
	HAYDEN GENERATING STATION												
	HAYDEN UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	1,058,317				3,574	(0)	55,758	(30)	16,727	20,301	1,114,075	(2)
312.00	BOILER PLANT EQUIPMENT	42,482,957				143,448	(0)	3,678,912	(20)	735,782	879,231	46,161,870	(2)
314.00	TURBOGENERATOR UNITS	4,545,798				15,349	(0)	753,323	(15)	112,998	128,348	5,299,121	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	933,350				3,152	(0)	73,006	(20)	14,601	17,753	1,006,356	(2)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	192,673				651	(0)	42,789	(5)	2,139	2,790	235,462	(1)
	TOTAL HAYDEN UNIT 1	*49,213,094*				*166,173*	*(0)*	*4,603,789*		*882,249*	*1,048,422*	*53,816,883*	*(2)*
	HAYDEN UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	1,744,664				5,891	(0)	78,094	(30)	23,428	29,319	1,822,758	(2)
312.00	BOILER PLANT EQUIPMENT	21,888,531				73,909	(0)	1,905,958	(20)	381,192	455,100	23,794,489	(2)
314.00	TURBOGENERATOR UNITS	3,864,050				13,047	(0)	561,813	(15)	84,272	97,319	4,425,863	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,234,764				4,169	(0)	76,790	(20)	15,358	19,527	1,311,554	(1)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	160,782				543	(0)	47,353	(5)	2,368	2,911	208,135	(1)
	TOTAL HAYDEN UNIT 2	*28,892,791*				*97,559*	*(0)*	*2,670,009*		*506,617*	*604,177*	*31,562,799*	*(2)*
	HAYDEN COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	14,584,946				49,248	(0)	251,308	(30)	75,392	124,640	14,836,254	(1)
312.00	BOILER PLANT EQUIPMENT	11,029,197				37,241	(0)	1,214,087	(20)	242,817	280,059	12,243,283	(2)
314.00	TURBOGENERATOR UNITS	222,213				750	(0)	23,354	(15)	3,503	4,253	245,567	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	188,296				636	(0)	14,027	(20)	2,805	3,441	202,324	(2)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	116,243				393	(0)	35,620	(5)	1,781	2,173	151,862	(1)
	TOTAL HAYDEN COMMON	*26,140,895*				*88,267*	*(0)*	*1,538,396*		*326,299*	*414,567*	*27,679,291*	*(1)*
	TOTAL HAYDEN GENERATING STATION	104,246,781		*78*	*4.5*	352,000		8,812,193		1,715,166	2,067,166	113,058,974	
	HUNTER GENERATING STATION												
	HUNTER UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	20,488,986				961,544	(5)	2,436,969	(30)	731,091	1,692,635	22,925,955	(7)
312.00	BOILER PLANT EQUIPMENT	216,876,870				10,177,992	(5)	52,958,979	(20)	10,591,796	20,769,788	269,835,849	(8)
314.00	TURBOGENERATOR UNITS	47,164,899				2,213,440	(5)	18,241,573	(15)	2,736,236	4,949,676	65,406,472	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	29,264,499				1,373,378	(5)	4,371,251	(20)	874,250	2,247,628	33,635,750	(7)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	402,775				18,902	(5)	343,575	(5)	17,179	36,081	746,350	(5)
	TOTAL HUNTER UNIT 1	*314,198,030*				*14,745,257*	*(5)*	*78,352,347*		*14,950,551*	*29,695,808*	*392,550,377*	*(8)*
	HUNTER UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	11,110,980				521,436	(5)	1,247,976	(30)	374,393	895,829	12,358,956	(7)
312.00	BOILER PLANT EQUIPMENT	141,809,575				6,655,098	(5)	34,282,620	(20)	6,856,524	13,511,622	176,092,195	(8)
314.00	TURBOGENERATOR UNITS	32,590,893				1,529,485	(5)	12,456,120	(15)	1,868,418	3,397,903	45,047,013	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	14,558,059				683,207	(5)	2,254,040	(20)	450,808	1,134,015	16,812,099	(7)
	TOTAL HUNTER UNIT 2	*200,069,507*				*9,389,226*	*(5)*	*50,240,755*		*9,550,143*	*18,939,369*	*250,310,263*	*(8)*
	HUNTER UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	49,774,045				2,335,887	(5)	5,368,153	(30)	1,610,446	3,946,333	55,142,198	(7)
312.00	BOILER PLANT EQUIPMENT	231,363,377				10,857,842	(5)	75,167,862	(20)	15,033,572	25,891,414	306,531,239	(8)
314.00	TURBOGENERATOR UNITS	63,500,817				2,980,082	(5)	22,121,636	(15)	3,318,245	6,298,327	85,622,453	(7)
315.00	ACCESSORY ELECTRIC EQUIPMENT	47,052,029				2,208,143	(5)	6,989,538	(20)	1,397,908	3,606,051	54,041,567	(7)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	865,258				40,606	(5)	663,947	(5)	33,197	73,804	1,529,205	(5)
	TOTAL HUNTER UNIT 3	*392,555,526*				*18,422,560*	*(5)*	*110,311,136*		*21,393,369*	*39,815,929*	*502,866,662*	*(8)*
	HUNTER UNITS 1 AND 2 COMMON FACILITIES												
311.00	STRUCTURES AND IMPROVEMENTS	8,326,754				390,773	(5)	972,389	(30)	291,717	682,490	9,299,143	(7)
312.00	BOILER PLANT EQUIPMENT	8,942,063				419,649	(5)	2,627,119	(20)	525,424	945,073	11,569,182	(8)
314.00	TURBOGENERATOR UNITS	2,542,965				119,341	(5)	1,181,391	(15)	177,209	296,549	3,724,355	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	91,956				4,315	(5)	9,072	(20)	1,814	6,130	101,028	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	412,845				19,375	(5)	353,269	(5)	17,663	37,038	766,115	(5)
	TOTAL HUNTER UNITS 1 AND 2 COMMON FACILITIES	*20,316,584*				*953,454*	*(5)*	*5,143,239*		*1,013,827*	*1,967,280*	*25,459,823*	*(8)*

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ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	TERMINAL NET SALVAGE ($)	TERMINAL NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM NET SALVAGE (%)	INTERIM NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	HUNTER UNITS 1, 2 AND 3 COMMON FACILITIES												
311.00	STRUCTURES AND IMPROVEMENTS	108,402,344				5,087,302	(5)	10,595,866	(30)	3,178,760	8,266,062	118,998,210	(7)
312.00	BOILER PLANT EQUIPMENT	26,841,435				1,259,664	(5)	6,937,228	(20)	1,387,446	2,647,109	33,778,662	(8)
314.00	TURBOGENERATOR UNITS	810,848				38,053	(5)	363,241	(15)	54,486	92,539	1,174,089	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,398,433				112,558	(5)	108,875	(20)	21,775	134,333	2,507,308	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	296,745				13,926	(5)	150,522	(5)	7,526	21,452	447,268	(5)
	TOTAL HUNTER UNITS 1, 2 AND 3 COMMON FACILITIES	*138,749,805*				*6,511,503*	*(5)*	*18,155,732*		*4,649,993*	*11,161,496*	*156,905,537*	*(7)*
	TOTAL HUNTER GENERATING STATION	1,065,889,451		*1158*	*43.19*	50,022,000		262,203,210		51,557,882	101,579,882	1,328,092,662	
	HUNTINGTON GENERATING STATION												
	HUNTINGTON UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	18,643,376				939,911	(5)	1,437,674	(30)	431,302	1,371,213	20,081,050	(7)
312.00	BOILER PLANT EQUIPMENT	258,647,628				13,039,793	(5)	39,220,637	(20)	7,844,127	20,883,921	297,868,266	(7)
314.00	TURBOGENERATOR UNITS	51,233,257				2,582,939	(5)	11,782,084	(15)	1,767,313	4,350,252	63,015,341	(7)
315.00	ACCESSORY ELECTRIC EQUIPMENT	18,451,534				930,239	(5)	1,820,417	(20)	364,083	1,294,323	20,271,951	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	850,741				42,890	(5)	318,548	(5)	15,927	58,818	1,169,289	(5)
	TOTAL HUNTINGTON UNIT 1	*347,826,536*				*17,535,773*	*(5)*	*54,579,360*		*10,422,753*	*27,958,526*	*402,405,896*	*(7)*
	HUNTINGTON UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	25,052,006				1,263,004	(5)	1,527,963	(30)	458,389	1,721,393	26,579,969	(6)
312.00	BOILER PLANT EQUIPMENT	225,821,450				11,384,852	(5)	36,462,445	(20)	7,292,489	18,677,341	262,283,895	(7)
314.00	TURBOGENERATOR UNITS	48,518,551				2,446,076	(5)	12,786,409	(15)	1,917,961	4,364,038	61,304,960	(7)
315.00	ACCESSORY ELECTRIC EQUIPMENT	22,746,220				1,146,757	(5)	1,490,093	(20)	298,019	1,444,776	24,236,313	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	649,927				32,766	(5)	266,838	(5)	13,342	46,108	916,765	(5)
	TOTAL HUNTINGTON UNIT 2	*322,788,155*				*16,273,456*	*(5)*	*52,533,747*		*9,980,200*	*26,253,656*	*375,321,902*	*(7)*
	HUNTINGTON COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	77,280,869				3,896,137	(5)	4,847,568	(30)	1,454,270	5,350,407	82,128,438	(7)
312.00	BOILER PLANT EQUIPMENT	39,220,513				1,977,313	(5)	5,488,522	(20)	1,097,704	3,075,018	44,709,035	(7)
314.00	TURBOGENERATOR UNITS	5,530,971				278,845	(5)	1,877,543	(15)	281,631	560,477	7,408,514	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	4,671,046				235,492	(5)	134,727	(20)	26,945	262,437	4,805,773	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,169,933				58,983	(5)	292,575	(5)	14,629	73,611	1,462,508	(5)
	TOTAL HUNTINGTON COMMON	*127,873,333*				*6,446,770*	*(5)*	*12,640,935*		*2,875,180*	*9,321,951*	*140,514,267*	*(7)*
	TOTAL HUNTINGTON GENERATING STATION	798,488,024		*909*	*44.29*	40,256,000		119,754,042		23,278,133	63,534,133	918,242,066	
	JIM BRIDGER GENERATING STATION												
	JIM BRIDGER UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	14,868,544				615,163	(4)	506,381	(30)	151,914	767,077	15,374,925	(5)
312.00	BOILER PLANT EQUIPMENT	154,222,417				6,380,709	(4)	12,092,870	(20)	2,418,574	8,799,283	166,315,287	(5)
314.00	TURBOGENERATOR UNITS	41,219,985				1,705,412	(4)	3,867,767	(15)	580,165	2,285,577	45,087,752	(5)
315.00	ACCESSORY ELECTRIC EQUIPMENT	10,203,909				422,171	(4)	479,527	(20)	95,905	518,076	10,683,436	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	237,206				9,814	(4)	52,598	(5)	2,630	12,444	289,804	(4)
	TOTAL JIM BRIDGER UNIT 1	*220,752,062*				*9,133,268*	*(4)*	*16,999,143*		*3,249,189*	*12,382,456*	*237,751,205*	*(5)*
	JIM BRIDGER UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	11,979,596				495,637	(4)	691,950	(30)	207,585	703,222	12,671,546	(6)
312.00	BOILER PLANT EQUIPMENT	149,995,128				6,205,811	(4)	19,548,303	(20)	3,909,661	10,115,472	169,543,431	(6)
314.00	TURBOGENERATOR UNITS	51,228,658				2,119,505	(4)	7,085,387	(15)	1,062,808	3,182,313	58,314,044	(5)
315.00	ACCESSORY ELECTRIC EQUIPMENT	8,377,057				346,587	(4)	667,400	(20)	133,480	480,068	9,044,457	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	134,132				5,550	(4)	49,662	(5)	2,483	8,033	183,794	(4)
	TOTAL JIM BRIDGER UNIT 2	*221,714,570*				*9,173,090*	*(4)*	*28,042,702*		*5,316,017*	*14,489,107*	*249,757,272*	*(6)*

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ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	TERMINAL RETIREMENTS NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	JIM BRIDGER UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	13,533,160				559,913	(4)	1,062,635	(30)	318,791	878,704	14,595,795	(6)
312.00	BOILER PLANT EQUIPMENT	236,440,691				9,782,360	(4)	38,252,797	(20)	7,650,559	17,432,919	274,693,488	(6)
314.00	TURBOGENERATOR UNITS	33,697,044				1,394,162	(4)	9,476,177	(15)	1,421,426	2,815,588	43,173,220	(7)
315.00	ACCESSORY ELECTRIC EQUIPMENT	8,186,218				338,692	(4)	860,924	(20)	172,185	510,877	9,047,142	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	111,522				4,614	(4)	66,919	(5)	3,346	7,960	178,442	(4)
	TOTAL JIM BRIDGER UNIT 3	*291,968,634*				*12,079,741*	*(4)*	*49,719,452*		*9,566,307*	*21,646,048*	*341,688,086*	*(6)*
	JIM BRIDGER UNIT 4												
311.00	STRUCTURES AND IMPROVEMENTS	37,253,976				1,541,324	(4)	3,082,523	(30)	924,757	2,466,081	40,336,498	(6)
312.00	BOILER PLANT EQUIPMENT	262,492,015				10,860,192	(4)	43,589,308	(20)	8,717,862	19,578,054	306,081,323	(6)
314.00	TURBOGENERATOR UNITS	35,411,796				1,465,107	(4)	10,458,258	(15)	1,568,739	3,033,846	45,870,054	(7)
315.00	ACCESSORY ELECTRIC EQUIPMENT	15,224,496				629,889	(4)	1,739,118	(20)	347,824	977,713	16,963,614	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	727,642				30,105	(4)	430,920	(5)	21,546	51,651	1,158,562	(4)
	TOTAL JIM BRIDGER UNIT 4	*351,109,924*				*14,526,618*	*(4)*	*59,300,126*		*11,580,727*	*26,107,345*	*410,410,050*	*(6)*
	JIM BRIDGER COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	70,245,695				2,906,305	(4)	4,181,136	(30)	1,254,341	4,160,646	74,426,831	(6)
312.00	BOILER PLANT EQUIPMENT	88,577,560				3,664,757	(4)	16,524,833	(20)	3,304,967	6,969,723	105,102,393	(7)
314.00	TURBOGENERATOR UNITS	8,451,990				349,688	(4)	1,978,212	(15)	296,732	646,420	10,430,202	(6)
315.00	ACCESSORY ELECTRIC EQUIPMENT	17,873,531				739,489	(4)	1,463,867	(20)	292,773	1,032,262	19,337,398	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,152,242				89,046	(4)	687,565	(5)	34,378	123,424	2,839,807	(4)
	TOTAL JIM BRIDGER COMMON	*187,301,018*				*7,749,284*	*(4)*	*24,835,613*		*5,183,191*	*12,932,475*	*212,136,631*	*(6)*
TOTAL JIM BRIDGER GENERATING STATION		1,272,846,207		*1415*	*37.21*	52,662,000		178,897,037		34,895,430	87,557,430	1,451,743,244	
NAUGHTON GENERATING STATION													
	NAUGHTON UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	20,690,860				2,190,098	(11)	381,511	(30)	114,453	2,304,552	21,072,370	(11)
312.00	BOILER PLANT EQUIPMENT	144,755,657				15,322,183	(11)	8,966,987	(20)	1,793,397	17,115,580	153,722,644	(11)
314.00	TURBOGENERATOR UNITS	17,814,109				1,885,598	(11)	2,367,649	(15)	355,147	2,240,746	20,181,759	(11)
315.00	ACCESSORY ELECTRIC EQUIPMENT	20,491,091				2,168,953	(11)	364,599	(20)	72,920	2,241,873	20,855,690	(11)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	65,695				6,954	(11)	21,330	(5)	1,066	8,020	87,025	(9)
	TOTAL NAUGHTON UNIT 1	*203,817,412*				*21,573,787*	*(11)*	*12,102,076*		*2,336,984*	*23,910,771*	*215,919,488*	*(11)*
	NAUGHTON UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	28,879,052				3,056,807	(11)	382,928	(30)	114,878	3,171,686	29,261,980	(11)
312.00	BOILER PLANT EQUIPMENT	180,539,599				19,109,863	(11)	11,475,549	(20)	2,295,110	21,404,973	192,015,148	(11)
314.00	TURBOGENERATOR UNITS	24,821,317				2,627,302	(11)	2,497,988	(15)	374,698	3,002,000	27,319,305	(11)
315.00	ACCESSORY ELECTRIC EQUIPMENT	29,582,075				3,131,221	(11)	454,871	(20)	90,974	3,222,195	30,036,945	(11)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	279,921				29,629	(11)	77,532	(5)	3,877	33,506	357,454	(9)
	TOTAL NAUGHTON UNIT 2	*264,101,964*				*27,954,822*	*(11)*	*14,888,869*		*2,879,537*	*30,834,359*	*278,990,833*	*(11)*
	NAUGHTON COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	71,475,860				7,565,619	(11)	1,314,375	(30)	394,312	7,959,932	72,790,235	(11)
312.00	BOILER PLANT EQUIPMENT	41,731,816				4,417,254	(11)	3,199,601	(20)	639,920	5,057,174	44,931,417	(11)
314.00	TURBOGENERATOR UNITS	1,612,799				170,712	(11)	129,760	(15)	19,464	190,176	1,742,558	(11)
315.00	ACCESSORY ELECTRIC EQUIPMENT	4,136,128				437,803	(11)	74,197	(20)	14,839	452,643	4,210,325	(11)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,388,792				147,002	(11)	188,083	(5)	9,404	156,406	1,576,875	(10)
	TOTAL NAUGHTON COMMON	*120,345,395*				*12,738,391*	*(11)*	*4,906,016*		*1,077,940*	*13,816,331*	*125,251,411*	*(11)*
TOTAL NAUGHTON GENERATING STATION		588,264,771		*637*	*97.75*	62,267,000		31,896,960		6,294,462	68,561,462	620,161,731	

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ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	TERMINAL RETIREMENTS NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
WYODAK GENERATING STATION													
	WYODAK PLANT												
311.00	STRUCTURES AND IMPROVEMENTS	49,166,387				889,160	(2)	4,265,085	(30)	1,279,525	2,168,685	53,431,472	(4)
312.00	BOILER PLANT EQUIPMENT	270,874,994				4,898,694	(2)	60,258,546	(20)	12,051,709	16,950,403	331,133,539	(5)
314.00	TURBOGENERATOR UNITS	47,385,831				856,959	(2)	17,649,979	(15)	2,647,497	3,504,456	65,035,810	(5)
315.00	ACCESSORY ELECTRIC EQUIPMENT	26,402,851				477,488	(2)	2,804,592	(20)	560,918	1,038,406	29,207,443	(4)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	868,125				15,700	(2)	361,701	(5)	18,085	33,785	1,229,826	(3)
TOTAL WYODAK GENERATING STATION		394,698,187		268	26.63	7,138,000		85,339,902		16,557,735	23,695,735	480,038,090	(5)
BLUNDELL GENERATING STATION													
	BLUNDELL GEOTHERMAL STEAM FIELD												
311.00	STRUCTURES AND IMPROVEMENTS	242,417				15,342	(6)	7,576	(30)	2,273	17,615	249,994	(7)
312.00	BOILER PLANT EQUIPMENT	32,469,199				2,054,865	(6)	4,553,018	(20)	910,604	2,965,469	37,022,217	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,007,353				63,752	(6)	23,730	(20)	4,746	68,498	1,031,083	(7)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	95,453				6,041	(6)	26,100	(5)	1,305	7,346	121,553	(6)
	TOTAL BLUNDELL GEOTHERMAL STEAM FIELD	*33,814,422*				*2,140,000*	*(6)*	*4,610,424*		*918,927*	*3,058,927*	*38,424,846*	*(8)*
	BLUNDELL GEOTHERMAL UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	6,151,974				458,815	(7)	431,755	(30)	129,527	588,342	6,583,729	(9)
312.00	BOILER PLANT EQUIPMENT	10,329,589				770,382	(7)	2,636,150	(20)	527,230	1,297,612	12,965,739	(10)
314.00	TURBOGENERATOR UNITS	12,780,245				953,152	(7)	4,321,864	(15)	648,280	1,601,432	17,102,110	(9)
315.00	ACCESSORY ELECTRIC EQUIPMENT	4,621,794				344,694	(7)	408,058	(20)	81,612	426,306	5,029,852	(8)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	467,996				34,903	(7)	215,562	(5)	10,778	45,681	683,558	(7)
	TOTAL BLUNDELL GEOTHERMAL UNIT 1	*34,351,597*				*2,561,946*	*(7)*	*8,013,391*		*1,397,426*	*3,959,372*	*42,364,988*	*(9)*
	BLUNDELL GEOTHERMAL UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	665,221				49,612	(7)	21,848	(30)	6,554	56,167	687,069	(8)
312.00	BOILER PLANT EQUIPMENT	6,826,164				509,096	(7)	1,045,416	(20)	209,083	718,179	7,871,580	(9)
314.00	TURBOGENERATOR UNITS	13,290,320				991,194	(7)	2,781,553	(15)	417,233	1,408,427	16,071,873	(9)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,365,582				176,425	(7)	78,947	(20)	15,789	192,215	2,444,529	(8)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	391,241				29,179	(7)	131,512	(5)	6,576	35,754	522,753	(7)
	TOTAL BLUNDELL GEOTHERMAL UNIT 2	*23,538,527*				*1,755,506*	*(7)*	*4,059,277*		*655,236*	*2,410,742*	*27,597,803*	*(9)*
	BLUNDELL GEOTHERMAL COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	716,132				53,409	(7)	21,919	(30)	6,576	59,985	738,050	(8)
312.00	BOILER PLANT EQUIPMENT	2,972,609				221,698	(7)	262,629	(20)	52,526	274,223	3,235,238	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	41,137				3,068	(7)	1,072	(20)	214	3,282	42,209	(8)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45,224				3,373	(7)	24,524	(5)	1,226	4,599	69,748	(7)
	TOTAL BLUNDELL GEOTHERMAL COMMON	*3,775,102*				*281,548*	*(7)*	*310,143*		*60,542*	*342,089*	*4,085,246*	*(8)*
TOTAL BLUNDELL GENERATING STATION		95,479,649		33	139.3	6,739,000		16,993,234		3,032,131	9,771,131	112,472,883	
TOTAL STEAM PLANT		**6,376,163,187**				**289,873,000**		**804,878,698**		**156,732,154**	**446,605,154**	**7,181,041,885**	

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(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
HYDRAULIC PRODUCTION PLANT													
	ASHTON/ST. ANTHONY												
331.00	STRUCTURES AND IMPROVEMENTS	2,084,288				-	0	36,977	(30)	11,093	11,093	2,121,265	(1)
332.00	RESERVOIRS, DAMS AND WATERWAYS	27,744,103				-	0	291,367	(40)	116,547	116,547	28,035,470	0
333.00	WATERWHEELS, TURBINES AND GENERATORS	1,918,551				-	0	67,237	(40)	26,895	26,895	1,985,788	(1)
334.00	ACCESSORY ELECTRIC EQUIPMENT	1,239,462				-	0	82,911	(15)	12,437	12,437	1,322,373	(1)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	7,569				-	0	420	(10)	42	42	7,989	(1)
336.00	ROADS, RAILROADS AND BRIDGES	5,387				-	0	97	(40)	39	39	5,484	(1)
	TOTAL ASHTON/ST. ANTHONY	32,999,360		*0*	*0*	-	0	479,009		167,052	167,052	33,478,368	*0*
	BEAR RIVER												
331.00	STRUCTURES AND IMPROVEMENTS	6,450,433				-	0	307,392	(30)	92,218	92,218	6,757,825	(1)
332.00	RESERVOIRS, DAMS AND WATERWAYS	41,531,109				-	0	1,455,202	(40)	582,081	582,081	42,986,312	(1)
333.00	WATERWHEELS, TURBINES AND GENERATORS	16,330,468				-	0	888,138	(40)	355,255	355,255	17,218,606	(2)
334.00	ACCESSORY ELECTRIC EQUIPMENT	5,118,253				-	0	675,495	(15)	101,324	101,324	5,793,748	(2)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	72,016				-	0	8,037	(10)	804	804	80,053	(1)
336.00	ROADS, RAILROADS AND BRIDGES	1,228,392				-	0	49,646	(40)	19,858	19,858	1,278,038	(2)
	TOTAL BEAR RIVER	70,730,671		*0*	*0*	-	0	3,383,910		1,151,540	1,151,540	74,114,581	*(2)*
	BEND												
331.00	STRUCTURES AND IMPROVEMENTS	90,930				-	0	3,296	(30)	989	989	94,226	(1)
332.00	RESERVOIRS, DAMS AND WATERWAYS	1,368,964				-	0	24,741	(40)	9,896	9,896	1,393,705	(1)
333.00	WATERWHEELS, TURBINES AND GENERATORS	821,881				-	0	20,138	(40)	8,055	8,055	842,020	(1)
334.00	ACCESSORY ELECTRIC EQUIPMENT	542,317				-	0	64,009	(15)	9,601	9,601	606,326	(2)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	14,206				-	0	890	(10)	89	89	15,096	(1)
336.00	ROADS, RAILROADS AND BRIDGES	149				-	0	19	(40)	8	8	168	(5)
	TOTAL BEND	2,838,447		*0*	*0*	-	0	113,094		28,638	28,638	2,951,541	*(1)*
	BIG FORK												
331.00	STRUCTURES AND IMPROVEMENTS	674,438				-	0	81,241	(30)	24,372	24,372	755,679	(3)
332.00	RESERVOIRS, DAMS AND WATERWAYS	5,314,855				-	0	507,097	(40)	202,839	202,839	5,821,951	(3)
333.00	WATERWHEELS, TURBINES AND GENERATORS	1,288,391				-	0	278,992	(40)	111,597	111,597	1,567,382	(7)
334.00	ACCESSORY ELECTRIC EQUIPMENT	264,526				-	0	127,449	(15)	19,117	19,117	391,974	(5)
336.00	ROADS, RAILROADS AND BRIDGES	206,352				-	0	26,756	(40)	10,703	10,703	233,109	(5)
	TOTAL BIG FORK	7,748,562		*0*	*0*	-	0	1,021,534		368,627	368,627	8,770,096	*(4)*
	CUTLER												
331.00	STRUCTURES AND IMPROVEMENTS	3,334,047				-	0	675,308	(30)	202,592	202,592	4,009,355	(5)
332.00	RESERVOIRS, DAMS AND WATERWAYS	8,953,335				-	0	1,696,930	(40)	678,772	678,772	10,650,265	(6)
333.00	WATERWHEELS, TURBINES AND GENERATORS	9,245,766				-	0	2,681,508	(40)	1,072,603	1,072,603	11,927,275	(9)
334.00	ACCESSORY ELECTRIC EQUIPMENT	1,571,141				-	0	1,085,351	(15)	162,803	162,803	2,656,492	(6)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	6,481				-	0	4,386	(10)	439	439	10,867	(4)
336.00	ROADS, RAILROADS AND BRIDGES	549,219				-	0	179,308	(40)	71,723	71,723	728,527	(10)
	TOTAL CUTLER	23,659,989		*0*	*0*	-	0	6,322,793		2,188,933	2,188,933	29,982,782	*(7)*
	EAGLE POINT												
331.00	STRUCTURES AND IMPROVEMENTS	172,200				-	0	11,555	(30)	3,467	3,467	183,755	(2)
332.00	RESERVOIRS, DAMS AND WATERWAYS	1,772,343				-	0	86,680	(40)	34,672	34,672	1,859,023	(2)
333.00	WATERWHEELS, TURBINES AND GENERATORS	638,254				-	0	56,018	(40)	22,407	22,407	694,272	(3)
334.00	ACCESSORY ELECTRIC EQUIPMENT	113,481				-	0	27,250	(15)	4,088	4,088	140,731	(3)
336.00	ROADS, RAILROADS AND BRIDGES	168,171				-	0	9,296	(40)	3,718	3,718	177,466	(2)
	TOTAL EAGLE POINT	2,864,448		*0*	*0*	-	0	190,799		68,352	68,352	3,055,248	*(2)*
	GRANITE												
331.00	STRUCTURES AND IMPROVEMENTS	519,204				-	0	23,350	(30)	7,005	7,005	542,555	(1)
332.00	RESERVOIRS, DAMS AND WATERWAYS	3,635,178				-	0	125,339	(40)	50,136	50,136	3,760,517	(1)
333.00	WATERWHEELS, TURBINES AND GENERATORS	649,320				-	0	60,115	(40)	24,046	24,046	709,435	(3)
334.00	ACCESSORY ELECTRIC EQUIPMENT	178,018				-	0	32,356	(15)	4,853	4,853	210,374	(2)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,166				-	0	203	(10)	20	20	1,369	(1)
	TOTAL GRANITE	4,982,887		*0*	*0*	-	0	241,363		86,060	86,060	5,224,249	*(2)*
	LAST CHANCE												
331.00	STRUCTURES AND IMPROVEMENTS	427,180				-	0	17,170	(30)	5,151	5,151	444,350	(1)
332.00	RESERVOIRS, DAMS AND WATERWAYS	922,843				-	0	28,321	(40)	11,328	11,328	951,164	(1)
333.00	WATERWHEELS, TURBINES AND GENERATORS	1,096,684				-	0	73,008	(40)	29,203	29,203	1,169,692	(2)
334.00	ACCESSORY ELECTRIC EQUIPMENT	233,745				-	0	31,597	(15)	4,740	4,740	265,342	(2)
336.00	ROADS, RAILROADS AND BRIDGES	60,347				-	0	4,082	(40)	1,633	1,633	64,429	(3)
	TOTAL LAST CHANCE	2,740,798		*0*	*0*	-	0	154,179		52,055	52,055	2,894,977	*(2)*
	LIFTON												
331.00	STRUCTURES AND IMPROVEMENTS	1,146,692				-	0	75,191	(30)	22,557	22,557	1,221,884	(2)
332.00	RESERVOIRS, DAMS AND WATERWAYS	10,211,013				-	0	421,294	(40)	168,518	168,518	10,632,307	(2)
333.00	WATERWHEELS, TURBINES AND GENERATORS	10,300,587				-	0	395,776	(40)	158,311	158,311	10,696,363	(1)
334.00	ACCESSORY ELECTRIC EQUIPMENT	859,149				-	0	83,568	(15)	12,535	12,535	942,717	(1)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	10,885				-	0	951	(10)	95	95	11,836	(1)
336.00	ROADS, RAILROADS AND BRIDGES	260,007				-	0	7,983	(40)	3,193	3,193	267,989	(1)
	TOTAL LIFTON PUMP STATION	22,788,333		*0*	*0*	-	0	984,764		365,209	365,209	23,773,096	*(2)*

PACIFICORP
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ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	TERMINAL RETIREMENTS MW (PACIFICORP SHARE)	$ / kW	TERMINAL RETIREMENTS NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	MERWIN												
331.00	STRUCTURES AND IMPROVEMENTS	92,650,064				-	0	11,056,298	(30)	3,316,889	3,316,889	103,706,362	(3)
332.00	RESERVOIRS, DAMS AND WATERWAYS	50,185,155				-	0	5,343,977	(40)	2,137,591	2,137,591	55,529,132	(4)
333.00	WATERWHEELS, TURBINES AND GENERATORS	7,103,308				-	0	2,593,560	(40)	1,037,424	1,037,424	9,696,868	(11)
334.00	ACCESSORY ELECTRIC EQUIPMENT	8,000,396				-	0	3,949,794	(15)	592,469	592,469	11,950,190	(5)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	120,370				-	0	44,680	(10)	4,468	4,468	165,049	(3)
336.00	ROADS, RAILROADS AND BRIDGES	6,003,661				-	0	858,571	(40)	343,429	343,429	6,862,232	(5)
	TOTAL MERWIN	164,062,954		*0*	*0*	-	0	23,846,880		7,432,270	7,432,270	187,909,834	*(4)*
	NORTH UMPQUA												
331.00	STRUCTURES AND IMPROVEMENTS	33,509,836				-	0	1,768,385	(30)	530,515	530,515	35,278,220	(2)
332.00	RESERVOIRS, DAMS AND WATERWAYS	199,244,975				-	0	8,506,677	(40)	3,402,671	3,402,671	207,751,651	(2)
333.00	WATERWHEELS, TURBINES AND GENERATORS	23,956,447				-	0	2,155,563	(40)	862,225	862,225	26,112,010	(3)
334.00	ACCESSORY ELECTRIC EQUIPMENT	16,562,037				-	0	2,942,243	(15)	441,337	441,337	19,504,281	(2)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	615,621				-	0	90,953	(10)	9,095	9,095	706,574	(1)
336.00	ROADS, RAILROADS AND BRIDGES	9,197,863				-	0	672,906	(40)	269,162	269,162	9,870,769	(3)
	TOTAL NORTH UMPQUA	283,086,779		*0*	*0*	-	0	16,136,726		5,515,005	5,515,005	299,223,505	*(2)*
	PARIS												
331.00	STRUCTURES AND IMPROVEMENTS	107,895				-	0	984	(30)	295	295	108,880	0
332.00	RESERVOIRS, DAMS AND WATERWAYS	108,834				-	0	1,768	(40)	707	707	110,602	(1)
333.00	WATERWHEELS, TURBINES AND GENERATORS	70,017				-	0	1,641	(40)	657	657	71,659	(1)
334.00	ACCESSORY ELECTRIC EQUIPMENT	152,669				-	0	4,878	(15)	732	732	157,547	0
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	396				-	0	11	(10)	1	1	407	0
	TOTAL PARIS	439,811		*0*	*0*	-	0	9,282		2,392	2,392	449,093	*(1)*
	PIONEER												
331.00	STRUCTURES AND IMPROVEMENTS	593,061				-	0	19,230	(30)	5,769	5,769	612,291	(1)
332.00	RESERVOIRS, DAMS AND WATERWAYS	9,509,636				-	0	237,691	(40)	95,076	95,076	9,747,326	(1)
333.00	WATERWHEELS, TURBINES AND GENERATORS	1,542,090				-	0	58,034	(40)	23,214	23,214	1,600,124	(1)
334.00	ACCESSORY ELECTRIC EQUIPMENT	866,019				-	0	77,728	(15)	11,659	11,659	943,747	(1)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	8,700				-	0	684	(10)	68	68	9,383	(1)
336.00	ROADS, RAILROADS AND BRIDGES	59,802				-	0	1,280	(40)	512	512	61,082	(1)
	TOTAL PIONEER	12,579,307		*0*	*0*	-	0	394,647		136,298	136,298	12,973,954	*(1)*
	PROSPECT # 1, 2 AND 4												
331.00	STRUCTURES AND IMPROVEMENTS	6,067,370				-	0	318,713	(30)	95,614	95,614	6,386,083	(1)
332.00	RESERVOIRS, DAMS AND WATERWAYS	36,051,283				-	0	1,386,872	(40)	554,749	554,749	37,438,155	(1)
333.00	WATERWHEELS, TURBINES AND GENERATORS	3,876,580				-	0	356,332	(40)	142,533	142,533	4,232,912	(3)
334.00	ACCESSORY ELECTRIC EQUIPMENT	5,675,848				-	0	986,386	(15)	147,958	147,958	6,662,234	(2)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	16,510				-	0	2,158	(10)	216	216	18,668	(1)
336.00	ROADS, RAILROADS AND BRIDGES	1,003,243				-	0	40,041	(40)	16,016	16,016	1,043,284	(2)
	TOTAL PROSPECT NO.1,2 AND 4	52,690,834		*0*	*0*	-	0	3,090,502		957,086	957,086	55,781,336	*(2)*
	PROSPECT #3												
331.00	STRUCTURES AND IMPROVEMENTS	558,429				-	0	80,037	(30)	24,011	24,011	638,466	(4)
332.00	RESERVOIRS, DAMS AND WATERWAYS	3,936,502				-	0	575,770	(40)	230,308	230,308	4,512,272	(5)
333.00	WATERWHEELS, TURBINES AND GENERATORS	1,412,463				-	0	406,408	(40)	162,563	162,563	1,818,871	(9)
334.00	ACCESSORY ELECTRIC EQUIPMENT	1,224,590				-	0	625,571	(15)	93,836	93,836	1,850,161	(5)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	41,506				-	0	19,771	(10)	1,977	1,977	61,277	(3)
336.00	ROADS, RAILROADS AND BRIDGES	255,326				-	0	41,230	(40)	16,492	16,492	296,556	(6)
	TOTAL PROSPECT NO.3	7,428,816		*0*	*0*	-	0	1,748,787		529,187	529,187	9,177,603	*(6)*
	SANTA CLARA												
331.00	STRUCTURES AND IMPROVEMENTS	176,397				-	0	1,879	(30)	564	564	178,276	0
332.00	RESERVOIRS, DAMS AND WATERWAYS	1,117,106				-	0	11,228	(40)	4,491	4,491	1,128,334	0
333.00	WATERWHEELS, TURBINES AND GENERATORS	449,452				-	0	7,654	(40)	3,061	3,061	457,106	(1)
334.00	ACCESSORY ELECTRIC EQUIPMENT	666,913				-	0	21,158	(15)	3,174	3,174	688,071	0
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	7,516				-	0	219	(10)	22	22	7,735	0
336.00	ROADS, RAILROADS AND BRIDGES	21,162				-	0	181	(40)	73	73	21,344	0
	TOTAL SANTA CLARA	2,438,546		*0*	*0*	-	0	42,321		11,385	11,385	2,480,867	*0*
	STAIRS												
331.00	STRUCTURES AND IMPROVEMENTS	171,993				-	0	6,837	(30)	2,051	2,051	178,830	(1)
332.00	RESERVOIRS, DAMS AND WATERWAYS	1,184,629				-	0	29,589	(40)	11,836	11,836	1,214,218	(1)
333.00	WATERWHEELS, TURBINES AND GENERATORS	484,732				-	0	27,755	(40)	11,102	11,102	512,487	(2)
334.00	ACCESSORY ELECTRIC EQUIPMENT	199,651				-	0	20,296	(15)	3,044	3,044	219,947	(1)
336.00	ROADS, RAILROADS AND BRIDGES	213,057				-	0	1,764	(40)	706	706	214,821	0
	TOTAL STAIRS	2,254,061		*0*	*0*	-	0	86,241		28,739	28,739	2,340,303	*(1)*
	SWIFT												
331.00	STRUCTURES AND IMPROVEMENTS	64,686,222				-	0	7,541,403	(30)	2,262,421	2,262,421	72,227,625	(3)
332.00	RESERVOIRS, DAMS AND WATERWAYS	46,069,282				-	0	8,173,211	(40)	3,269,284	3,269,284	54,242,493	(6)
333.00	WATERWHEELS, TURBINES AND GENERATORS	12,194,787				-	0	3,987,743	(40)	1,595,097	1,595,097	16,182,530	(10)
334.00	ACCESSORY ELECTRIC EQUIPMENT	5,095,879				-	0	2,740,252	(15)	411,038	411,038	7,836,131	(5)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	215,556				-	0	182,281	(10)	18,228	18,228	397,837	(5)
336.00	ROADS, RAILROADS AND BRIDGES	949,901				-	0	176,118	(40)	70,447	70,447	1,126,019	(6)
	TOTAL SWIFT	129,211,628		*0*	*0*	-	0	22,801,008		7,626,515	7,626,515	152,012,636	*(5)*

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ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	TERMINAL RETIREMENTS NET SALVAGE ($)	TERMINAL RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	VIVA NAUGHTON												
331.00	STRUCTURES AND IMPROVEMENTS	389,538				-	0	10,068	(30)	3,020	3,020	399,606	(1)
332.00	RESERVOIRS, DAMS AND WATERWAYS	100,674				-	0	2,101	(40)	840	840	102,775	(1)
333.00	WATERWHEELS, TURBINES AND GENERATORS	467,442				-	0	22,361	(40)	8,944	8,944	489,802	(2)
334.00	ACCESSORY ELECTRIC EQUIPMENT	184,006				-	0	17,140	(15)	2,571	2,571	201,146	(1)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	18,868				-	0	1,268	(10)	127	127	20,137	(1)
	TOTAL VIVA NAUGHTON	1,160,528		0	0	-	0	52,938		15,503	15,503	1,213,466	*(1)*
	WALLOWA FALLS												
331.00	STRUCTURES AND IMPROVEMENTS	145,936				-	0	21,018	(30)	6,305	6,305	166,953	(4)
332.00	RESERVOIRS, DAMS AND WATERWAYS	1,972,362				-	0	190,613	(40)	76,245	76,245	2,162,975	(4)
333.00	WATERWHEELS, TURBINES AND GENERATORS	634,586				-	0	162,845	(40)	65,138	65,138	797,430	(8)
334.00	ACCESSORY ELECTRIC EQUIPMENT	467,794				-	0	271,512	(15)	40,727	40,727	739,306	(6)
336.00	ROADS, RAILROADS AND BRIDGES	556,285				-	0	89,529	(40)	35,812	35,812	645,814	(6)
	TOTAL WALLOWA FALLS	3,776,963		0	0	-	0	735,517		224,227	224,227	4,512,479	*(5)*
	WEBER												
331.00	STRUCTURES AND IMPROVEMENTS	319,018				-	0	66,130	(30)	19,839	19,839	385,148	(5)
332.00	RESERVOIRS, DAMS AND WATERWAYS	1,680,023				-	0	318,029	(40)	127,212	127,212	1,998,052	(6)
333.00	WATERWHEELS, TURBINES AND GENERATORS	678,137				-	0	244,211	(40)	97,684	97,684	922,348	(11)
334.00	ACCESSORY ELECTRIC EQUIPMENT	156,105				-	0	97,285	(15)	14,593	14,593	253,390	(6)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	14,126				-	0	7,642	(10)	764	764	21,768	(4)
336.00	ROADS, RAILROADS AND BRIDGES	31,459				-	0	8,046	(40)	3,218	3,218	39,505	(8)
	TOTAL WEBER	2,878,869		0	0	-	0	741,342		263,310	263,310	3,620,211	*(7)*
	YALE												
331.00	STRUCTURES AND IMPROVEMENTS	15,430,798				-	0	2,046,295	(30)	613,889	613,889	17,477,093	(4)
332.00	RESERVOIRS, DAMS AND WATERWAYS	27,049,305				-	0	5,771,657	(40)	2,308,663	2,308,663	32,820,962	(7)
333.00	WATERWHEELS, TURBINES AND GENERATORS	10,804,392				-	0	3,434,607	(40)	1,373,843	1,373,843	14,238,998	(10)
334.00	ACCESSORY ELECTRIC EQUIPMENT	2,335,942				-	0	1,450,925	(15)	217,639	217,639	3,786,866	(6)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	270,794				-	0	269,760	(10)	26,976	26,976	540,554	(5)
336.00	ROADS, RAILROADS AND BRIDGES	1,702,682				-	0	326,709	(40)	130,684	130,684	2,029,391	(6)
	TOTAL YALE	57,593,913		0	0	-	0	13,299,952		4,671,692	4,671,692	70,893,864	*(7)*
	TOTAL HYDRAULIC PRODUCTION PLANT	**890,956,503**				**-**		**95,877,586**		**31,890,076**	**31,890,076**	**986,834,089**	
	OTHER PRODUCTION PLANT												
	CHEHALIS												
341.00	STRUCTURES AND IMPROVEMENTS	23,073,923				491,730	(2)	1,367,558	(20)	273,512	765,242	24,441,480	(3)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,217,144				25,939	(2)	355,292	(5)	17,765	43,703	1,572,436	(3)
343.00	PRIME MOVERS	124,132,790				2,645,404	(2)	83,601,993	(10)	8,360,199	11,005,603	207,734,782	(5)
344.00	GENERATORS	55,276,070				1,177,993	(2)	14,101,715	(15)	2,115,257	3,293,250	69,377,785	(5)
345.00	ACCESSORY ELECTRIC EQUIPMENT	36,453,070				776,854	(2)	2,566,843	(5)	128,342	905,196	39,019,912	(2)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,913,080				62,081	(2)	340,317	0	-	62,081	3,253,397	(2)
	TOTAL CHEHALIS	243,066,076		518	10	5,180,000	(2)	102,333,717		10,895,075	16,075,075	345,399,793	*(5)*
	CURRANT CREEK												
341.00	STRUCTURES AND IMPROVEMENTS	41,583,715				936,514	(2)	2,599,058	(20)	519,812	1,456,326	44,182,772	(3)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,491,805				56,118	(2)	762,298	(5)	38,115	94,233	3,254,103	(3)
343.00	PRIME MOVERS	107,465,851				2,420,258	(2)	80,166,508	(10)	8,016,851	10,436,909	187,632,359	(6)
344.00	GENERATORS	49,739,241				1,120,186	(2)	12,772,343	(15)	1,915,851	3,036,038	62,511,584	(5)
345.00	ACCESSORY ELECTRIC EQUIPMENT	40,287,639				907,325	(2)	2,858,256	(5)	142,913	1,050,238	43,145,895	(2)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,646,303				59,598	(2)	325,227	0	-	59,598	2,971,530	(2)
	TOTAL CURRANT CREEK	244,214,553		550	10	5,500,000	(2)	99,483,690		10,633,342	16,133,342	343,698,243	*(5)*
	HERMISTON												
341.00	STRUCTURES AND IMPROVEMENTS	12,751,237				224,931	(2)	628,439	(20)	125,688	350,619	13,379,676	(3)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	20,113				355	(2)	4,614	(5)	231	585	24,727	(2)
343.00	PRIME MOVERS	77,113,874				1,360,283	(2)	33,493,764	(10)	3,349,376	4,709,659	110,607,639	(4)
344.00	GENERATORS	35,057,228				618,407	(2)	6,828,467	(15)	1,024,270	1,642,677	41,885,695	(4)
345.00	ACCESSORY ELECTRIC EQUIPMENT	9,215,840				162,567	(2)	511,592	(5)	25,580	188,146	9,727,432	(2)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	196,037				3,458	(2)	12,581	0	-	3,458	208,618	(2)
	TOTAL HERMISTON	134,354,330		237	10	2,370,000	(2)	41,479,456		4,525,145	6,895,145	175,833,786	*(4)*
	LAKE SIDE UNIT 1												
341.00	STRUCTURES AND IMPROVEMENTS	2,470,057				59,169	(2)	135,700	(20)	27,140	86,309	2,605,756	(3)
343.00	PRIME MOVERS	132,764,349				3,180,331	(2)	103,812,090	(10)	10,381,209	13,561,540	236,576,439	(6)
344.00	GENERATORS	53,729,569				1,287,076	(2)	14,916,429	(15)	2,237,464	3,524,540	68,645,998	(5)
345.00	ACCESSORY ELECTRIC EQUIPMENT	41,808,023				1,001,499	(2)	3,159,733	(5)	157,987	1,159,486	44,967,756	(3)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,167,619				51,925	(2)	275,878	0	-	51,925	2,443,497	(2)
	TOTAL LAKE SIDE UNIT 1	232,939,617		558	10	5,580,000	(2)	122,299,829		12,803,800	18,383,800	355,239,445	*(5)*
	LAKE SIDE UNIT 2												
341.00	STRUCTURES AND IMPROVEMENTS	84,934,840				1,220,149	(1)	6,929,308	(20)	1,385,862	2,606,010	91,864,149	(3)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,866,243				84,273	(1)	2,558,146	(5)	127,907	212,180	8,424,390	(3)
343.00	PRIME MOVERS	167,756,969				2,409,947	(1)	177,547,719	(10)	17,754,772	20,164,719	345,304,688	(6)
344.00	GENERATORS	117,457,248				1,687,356	(1)	35,957,732	(15)	5,393,660	7,081,016	153,414,980	(5)
345.00	ACCESSORY ELECTRIC EQUIPMENT	69,791,939				1,002,610	(1)	5,684,428	(5)	284,221	1,286,832	75,476,367	(2)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	3,178,824				45,666	(1)	484,980	0	-	45,666	3,663,804	(1)
	TOTAL LAKE SIDE UNIT 2	448,986,063		645	10	6,450,000	(1)	229,162,314		24,946,422	31,396,422	678,148,377	*(5)*

PACIFICORP
UTAH, WYOMING AND IDAHO
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	TERMINAL RETIREMENTS NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	GADSBY PEAKERS - CT												
341.00	STRUCTURES AND IMPROVEMENTS	4,208,466				64,713	(2)	59,862	(20)	11,972	76,686	4,268,328	(2)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,541,107				39,075	(2)	184,010	(5)	9,201	48,275	2,725,117	(2)
343.00	PRIME MOVERS	51,754,215				795,823	(2)	10,691,217	(10)	1,069,122	1,864,944	62,445,432	(3)
344.00	GENERATORS	16,651,769				256,054	(2)	1,183,682	(15)	177,552	433,606	17,835,451	(2)
345.00	ACCESSORY ELECTRIC EQUIPMENT	2,883,250				44,336	(2)	59,791	(5)	2,990	47,325	2,943,041	(2)
	TOTAL GADBSY PEAKER UNIT 4-6	78,038,806		120	10	1,200,000	(2)	12,178,562		1,270,836	2,470,836	90,217,369	(3)
	DUNLAP - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	6,769,819				30,251	(0)	1,096,461	(5)	54,823	85,074	7,866,280	(1)
343.02	PRIME MOVERS	153,415,900				685,532	(0)	21,503,240	(5)	1,075,162	1,760,694	174,919,140	(1)
344.02	GENERATORS	3,583,121				16,011	(0)	1,703,127	(5)	85,156	101,167	5,286,248	(2)
345.02	ACCESSORY ELECTRIC EQUIPMENT	9,946,294				44,445	(0)	2,851,017	(5)	142,551	186,995	12,797,312	(1)
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT	170,473				762	(0)	19,626	0	-	762	190,100	0
	TOTAL DUNLAP - WIND	173,885,608		111	7	777,000	(0)	27,173,472		1,357,692	2,134,692	201,059,080	(1)
	FOOTE CREEK - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	94,147				495	(1)	10,165	(5)	508	1,003	104,312	(1)
343.02	PRIME MOVERS	51,180,255				268,896	(1)	5,499,047	(5)	274,952	543,848	56,679,302	(1)
344.02	GENERATORS	1,815,821				9,540	(1)	880,676	(5)	44,034	53,574	2,696,496	(2)
345.02	ACCESSORY ELECTRIC EQUIPMENT	1,535,876				8,069	(1)	269,330	(5)	13,467	21,536	1,805,207	(1)
	TOTAL FOOTE CREEK - WIND	54,626,099		32.62	7	287,000	(1)	6,659,218		332,961	619,961	61,285,317	(1)
	GLENROCK - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	10,464,210				36,718	(0)	1,643,218	(5)	82,161	118,879	12,107,428	(1)
343.02	PRIME MOVERS	423,955,233				1,487,635	(0)	62,237,215	(5)	3,111,861	4,599,496	486,192,448	(1)
344.02	GENERATORS	10,021,801				35,166	(0)	5,217,964	(5)	260,898	296,064	15,239,764	(2)
345.02	ACCESSORY ELECTRIC EQUIPMENT	24,311,457				85,308	(0)	6,886,064	(5)	344,303	429,611	31,197,521	(1)
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT	4,039,146				14,173	(0)	303,621	0	-	14,173	4,342,767	0
	TOTAL GLENROCK - WIND	472,791,847		237	7	1,659,000	(0)	76,288,082		3,799,223	5,458,223	549,079,929	(1)
	GOODNOE HILLS - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	4,752,133				24,817	(1)	793,409	(5)	39,670	64,488	5,545,542	(1)
343.02	PRIME MOVERS	111,702,857				583,353	(1)	14,840,248	(5)	742,012	1,325,366	126,543,105	(1)
344.02	GENERATORS	2,819,085				14,722	(1)	1,324,827	(5)	66,241	80,964	4,143,912	(2)
345.02	ACCESSORY ELECTRIC EQUIPMENT	6,538,569				34,147	(1)	1,613,732	(5)	80,687	114,833	8,152,301	(1)
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT	183,867				960	(1)	23,056	0	-	960	206,923	0
	TOTAL GOODNOE HILLS - WIND	125,996,511		94	7	658,000	(1)	18,595,272		928,611	1,586,611	144,591,784	(1)
	HIGH PLAINS / MCFADDEN - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	6,806,204				30,370	(0)	1,085,333	(5)	54,267	84,637	7,891,537	(1)
343.02	PRIME MOVERS	177,740,672				793,106	(0)	24,507,430	(5)	1,225,371	2,018,478	202,248,101	(1)
344.02	GENERATORS	4,136,598				18,458	(0)	1,946,063	(5)	97,303	115,761	6,082,662	(2)
345.02	ACCESSORY ELECTRIC EQUIPMENT	11,971,199				53,417	(0)	3,369,854	(5)	168,493	221,910	15,341,053	(1)
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT	145,174				648	(0)	15,542	0	-	648	160,717	0
	TOTAL HIGH PLAINS / MCFADDEN - WIND	200,799,846		128	7	896,000	(0)	30,924,223		1,545,434	2,441,434	231,724,069	(1)
	LEANING JUNIPER - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	4,257,609				27,425	(1)	780,526	(5)	39,026	66,452	5,038,134	(1)
343.02	PRIME MOVERS	96,922,326				624,322	(1)	16,597,382	(5)	829,869	1,454,191	113,519,708	(1)
344.02	GENERATORS	1,827,614				11,773	(1)	867,055	(5)	43,353	55,125	2,694,669	(2)
345.02	ACCESSORY ELECTRIC EQUIPMENT	6,644,465				42,800	(1)	2,093,539	(5)	104,677	147,477	8,738,005	(2)
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT	105,550				680	(1)	13,486	0	-	680	119,036	(1)
	TOTAL LEANING JUNIPER - WIND	109,757,564		101	7	707,000	(1)	20,351,988		1,016,925	1,723,925	130,109,552	(1)
	MARENGO - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	8,854,658				42,726	(0)	1,521,793	(5)	76,090	118,816	10,376,451	(1)
343.02	PRIME MOVERS	275,774,715				1,330,683	(0)	37,938,970	(5)	1,896,948	3,227,631	313,713,685	(1)
344.02	GENERATORS	8,238,680				39,754	(0)	3,937,808	(5)	196,890	236,644	12,176,488	(2)
345.02	ACCESSORY ELECTRIC EQUIPMENT	12,861,005				62,058	(0)	3,864,459	(5)	193,223	255,281	16,725,464	(2)
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT	368,911				1,780	(0)	47,208	0	-	1,780	416,119	0
	TOTAL MARENGO - WIND	306,097,969		211	7	1,477,000	(0)	47,310,237		2,363,151	3,840,151	353,408,206	(1)
	SEVEN MILE HILL - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	5,522,868				24,402	(0)	905,934	(5)	45,297	69,699	6,428,802	(1)
343.02	PRIME MOVERS	167,405,506				739,668	(0)	23,545,705	(5)	1,177,285	1,916,953	190,951,212	(1)
344.02	GENERATORS	3,910,521				17,278	(0)	1,839,369	(5)	91,968	109,247	5,749,890	(2)
345.02	ACCESSORY ELECTRIC EQUIPMENT	10,862,999				47,997	(0)	3,171,913	(5)	158,596	206,593	14,034,912	(1)
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT	826,982				3,654	(0)	89,840	0	-	3,654	916,822	0
	TOTAL SEVEN MILE HILL - WIND	188,528,877		119	7	833,000	(0)	29,552,761		1,473,146	2,306,146	218,081,638	(1)
	TB FLATS - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	16,130,721				42,598	(0)	1,611,009	(5)	80,550	123,148	17,741,730	(1)
343.02	PRIME MOVERS	473,667,823				1,250,860	(0)	49,713,212	(5)	2,485,661	3,736,521	523,381,035	(1)
344.02	GENERATORS	12,056,584				31,839	(0)	5,685,146	(5)	284,257	316,096	17,741,730	(2)
345.02	ACCESSORY ELECTRIC EQUIPMENT	25,487,071				67,306	(0)	4,082,479	(5)	204,124	271,430	29,569,550	(1)
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT	2,800,894				7,397	(0)	156,061	0	-	7,397	2,956,955	0
	TOTAL TB FLATS - WIND	530,143,093		200	7	1,400,000	(0)	61,247,907		3,054,592	4,454,592	591,391,000	(1)

PACIFICORP
UTAH, WYOMING AND IDAHO
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	TERMINAL RETIREMENTS NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	EKOLA FLATS - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	8,687,974				106,495	(1)	867,686	(5)	43,384	149,879	9,555,660	(2)
343.02	PRIME MOVERS	255,116,534				3,127,151	(1)	26,775,436	(5)	1,338,772	4,465,923	281,891,970	(2)
344.02	GENERATORS	6,493,652				79,597	(1)	3,062,008	(5)	153,100	232,698	9,555,660	(2)
345.02	ACCESSORY ELECTRIC EQUIPMENT	13,727,285				168,265	(1)	2,198,815	(5)	109,941	278,206	15,926,100	(2)
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT	1,508,556				18,491	(1)	84,054	0	-	18,491	1,592,610	(1)
	TOTAL EKOLA FLATS - WIND	285,534,001		*500*	*7*	3,500,000	(1)	32,987,999		1,645,197	5,145,197	318,522,000	*(2)*
	CEDAR SPRINGS - WIND												
341.02	STRUCTURES AND IMPROVEMENTS	7,801,044				53,247	(1)	779,106	(5)	38,955	92,203	8,580,150	(1)
343.02	PRIME MOVERS	229,072,417				1,563,575	(1)	24,042,008	(5)	1,202,100	2,765,676	253,114,425	(1)
344.02	GENERATORS	5,830,733				39,799	(1)	2,749,417	(5)	137,471	177,270	8,580,150	(2)
345.02	ACCESSORY ELECTRIC EQUIPMENT	12,325,906				84,133	(1)	1,974,344	(5)	98,717	182,850	14,300,250	(1)
346.02	MISCELLANEOUS POWER PLANT EQUIPMENT	1,354,552				9,246	(1)	75,473	0	-	9,246	1,430,025	(1)
	TOTAL CEDAR SPRINGS - WIND	256,384,651		*250*	*7*	1,750,000	(1)	29,620,349		1,477,244	3,227,244	286,005,000	*(1)*
	SOLAR GENERATING												
344.00	GENERATORS - ATLANTIC CITY	5,546				-	0	-	0	-	-	5,546	0
344.00	GENERATORS - CANYON LANDS	36,389				-	0	-	0	-	-	36,389	0
344.00	GENERATORS - GREEN RIVER	55,087				-	0	-	0	-	-	55,087	0
344.00	GENERATORS - OREGON HIGH DESERT	56,322				-	0	-	0	-	-	56,322	0
	TOTAL SOLAR GENERATING	153,344		0	0	-	0	-		-	-	153,344	0
	TOTAL OTHER PRODUCTION PLANT	**4,086,298,855**				**40,224,000**		**987,649,076**		**84,068,796**	**124,292,796**	**5,073,947,930**	
	TOTAL PRODUCTION PLANT	**11,353,418,544**				**330,097,000**		**1,888,405,360**		**272,691,026**	**602,788,026**	**13,241,823,904**	

Docket No. UE 374
Exhibit PAC/1603
Witness: John J. Spanos

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

PACIFICORP

Exhibit Accompanying Supplemental Direct Testimony of John J. Spanos

Oregon Steam Production Plant

(Filed as Exhibit PAC/203 in Docket UM 1968)

May 2020

EXHIBIT PAC/203

OREGON STEAM PRODUCTION PLANT

PACIFICORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2017
OREGON

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
STEAM PRODUCTION PLANT									
CHOLLA GENERATING STATION									
CHOLLA UNIT 4									
310.20 LAND RIGHTS	04-2025	SQUARE	0	1,368,465.38	579,052	789,413	107,696	7.87	7.3
311.00 STRUCTURES AND IMPROVEMENTS	04-2025	110-S0.5	(4)	65,298,661.22	36,159,782	31,750,826	4,365,712	6.69	7.3
312.00 BOILER PLANT EQUIPMENT	04-2025	65-L0.5	(5)	339,829,242.37	177,700,913	179,119,792	25,187,840	7.41	7.1
314.00 TURBOGENERATOR UNITS	04-2025	50-S0	(5)	67,630,168.43	38,021,859	32,989,818	4,717,579	6.98	7.0
315.00 ACCESSORY ELECTRIC EQUIPMENT	04-2025	80-R2.5	(4)	68,681,644.16	40,038,801	31,390,109	4,327,737	6.30	7.3
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2025	45-L0	(4)	4,094,397.99	2,358,229	1,899,945	278,822	6.81	6.8
TOTAL CHOLLA UNIT 4				546,902,579.55	294,858,636	277,939,903	38,985,386	7.13	
COLSTRIP GENERATING STATION									
COLSTRIP GENERATING STATION									
311.00 STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(7)	62,889,070.34	42,365,192	24,926,113	2,528,984	4.02	9.9
312.00 BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(7)	122,349,717.76	78,137,567	52,776,631	5,573,938	4.56	9.5
314.00 TURBOGENERATOR UNITS	12-2027	50-S0	(7)	39,185,418.35	21,267,629	20,660,769	2,178,691	5.56	9.5
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(6)	9,368,408.86	6,444,700	3,485,813	354,792	3.79	9.8
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	45-L0	(6)	443,050.73	202,336	267,298	28,694	6.48	9.3
TOTAL COLSTRIP GENERATING STATION				234,235,666.04	148,417,424	102,116,624	10,665,099	4.55	
CRAIG GENERATING STATION									
CRAIG UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(2)	11,663,418.07	9,298,306	2,598,380	329,978	2.83	7.9
312.00 BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(3)	32,694,810.28	23,001,136	10,674,519	1,389,957	4.25	7.7
314.00 TURBOGENERATOR UNITS	12-2025	50-S0	(2)	12,879,366.22	7,168,926	5,968,028	772,722	6.00	7.7
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(2)	7,023,805.41	5,578,791	1,585,491	201,791	2.87	7.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(2)	252,778.01	190,110	67,724	9,293	3.68	7.3
TOTAL CRAIG UNIT 1				64,514,177.99	45,237,269	20,894,142	2,703,741	4.19	
CRAIG UNIT 2									
311.00 STRUCTURES AND IMPROVEMENTS	12-2026	110-S0.5	(2)	11,688,308.90	9,207,726	2,714,349	307,340	2.63	8.8
312.00 BOILER PLANT EQUIPMENT	12-2026	65-L0.5	(2)	73,776,159.82	25,957,821	49,293,862	5,597,065	7.59	8.8
314.00 TURBOGENERATOR UNITS	12-2026	50-S0	(2)	13,081,042.08	6,291,507	7,051,156	812,188	6.21	8.7
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2026	80-R2.5	(2)	7,362,179.54	5,479,207	2,030,216	229,718	3.12	8.8
TOTAL CRAIG UNIT 2				105,907,690.34	46,936,261	61,089,583	6,946,311	6.56	
CRAIG COMMON									
311.00 STRUCTURES AND IMPROVEMENTS	12-2026	110-S0.5	(2)	14,986,738.72	9,954,834	5,331,639	598,764	4.00	8.9
312.00 BOILER PLANT EQUIPMENT	12-2026	65-L0.5	(3)	28,356,297.22	18,741,507	10,465,479	1,214,546	4.28	8.6
314.00 TURBOGENERATOR UNITS	12-2026	50-S0	(3)	3,536,802.89	2,525,760	1,117,147	133,548	3.78	8.4
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2026	80-R2.5	(2)	3,016,751.34	2,162,582	914,504	103,217	3.42	8.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2026	45-L0	(2)	987,516.59	700,112	307,155	37,726	3.82	8.1
TOTAL CRAIG COMMON				50,884,106.76	34,084,795	18,135,924	2,087,801	4.10	
TOTAL CRAIG GENERATING STATION				221,305,975.09	126,258,325	100,119,649	11,737,853	5.30	

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
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OREGON

ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DAVE JOHNSTON GENERATING STATION										
	DAVE JOHNSTON UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(3)	1,009,703.51	515,022	524,973	87,740	8.69	6.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(3)	53,900,429.82	32,329,613	23,187,830	3,961,575	7.35	5.9
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(4)	11,519,074.01	7,135,652	4,844,185	839,004	7.28	5.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(3)	2,832,890.24	2,066,341	851,536	144,508	5.10	5.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(3)	2,674.50	1,771	984	173	6.47	5.7
	TOTAL DAVE JOHNSTON UNIT 1				69,264,772.08	42,048,399	29,409,508	5,033,000	7.27	
	DAVE JOHNSTON UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(3)	566,770.57	305,116	278,658	46,605	8.22	6.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(3)	57,165,778.38	33,513,074	25,367,678	4,328,899	7.57	5.9
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(4)	15,679,466.75	9,935,563	6,371,082	1,102,917	7.03	5.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(3)	3,491,873.59	2,264,471	1,332,159	224,587	6.43	5.9
	TOTAL DAVE JOHNSTON UNIT 2				76,903,889.29	46,018,224	33,349,577	5,703,008	7.42	
	DAVE JOHNSTON UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(3)	18,967,793.01	10,388,751	9,148,076	1,530,093	8.07	6.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(3)	225,762,795.52	115,039,405	117,496,274	19,914,973	8.82	5.9
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(4)	21,486,724.45	14,019,632	8,326,561	1,443,607	6.72	5.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(3)	14,788,456.81	8,095,413	7,136,698	1,195,604	8.08	6.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(3)	240,204.09	155,492	91,918	16,154	6.73	5.7
	TOTAL DAVE JOHNSTON UNIT 3				281,245,973.88	147,698,693	142,199,527	24,100,431	8.57	
	DAVE JOHNSTON UNIT 4									
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(3)	15,159,815.23	7,223,195	8,391,415	1,402,031	9.25	6.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(3)	230,895,488.29	113,055,691	124,766,662	21,143,084	9.16	5.9
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(3)	41,342,089.77	23,542,843	19,039,509	3,265,220	7.90	5.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(3)	14,405,447.38	7,626,536	7,211,075	1,208,575	8.39	6.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(3)	599,327.00	370,982	246,325	43,129	7.20	5.7
	TOTAL DAVE JOHNSTON UNIT 4				302,402,167.67	151,819,247	159,654,986	27,062,039	8.95	
	DAVE JOHNSTON COMMON									
310.20	LAND RIGHTS	12-2023	SQUARE	0	99,970.26	75,134	24,836	4,140	4.14	6.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(3)	124,033,278.41	71,165,984	56,588,293	9,474,175	7.64	6.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(3)	128,855,245.66	69,438,207	63,282,696	10,745,904	8.34	5.9
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(3)	9,678,356.75	4,861,966	5,106,741	869,533	8.98	5.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(3)	27,630,145.51	13,333,767	15,125,283	2,529,351	9.15	6.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(3)	7,701,233.17	4,153,965	3,778,305	656,740	8.53	5.8
	TOTAL DAVE JOHNSTON COMMON				297,998,229.76	163,029,023	143,906,154	24,279,843	8.15	
TOTAL DAVE JOHNSTON GENERATING STATION					1,027,815,032.68	550,613,586	508,519,752	86,178,321	8.38	

Exhibit PAC/1603
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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
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OREGON

ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GADSBY GENERATING STATION										
	GADSBY UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(15)	1,231,253.41	1,355,810	60,131	4,050	0.33	14.8
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(15)	10,281,867.93	9,439,032	2,385,116	171,199	1.67	13.9
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	5,485,093.65	5,531,754	721,253	53,203	0.97	13.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(15)	1,394,621.84	1,456,947	146,868	9,961	0.71	14.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	21,261.95	22,223	1,165	104	0.49	11.20
	TOTAL GADSBY UNIT 1				18,414,098.78	17,805,766	3,314,533	238,517	1.30	
	GADSBY UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(16)	1,105,143.55	1,267,910	14,057	942	0.09	14.90
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(15)	13,771,032.70	13,018,025	2,818,663	203,224	1.48	13.9
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	6,369,161.73	5,888,746	1,372,098	97,543	1.53	14.1
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(15)	1,406,724.29	1,506,902	110,831	7,498	0.53	14.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	12,702.95	13,242	731	65	0.51	11.20
	TOTAL GADSBY UNIT 2				22,664,765.22	21,694,825	4,316,380	309,272	1.36	
	GADSBY UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(15)	1,204,199.60	1,277,360	107,470	7,232	0.60	14.9
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(15)	13,813,700.85	12,829,943	3,055,813	218,518	1.58	14.0
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	7,607,743.65	6,606,906	2,065,922	146,567	1.93	14.1
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	2,512,536.04	2,135,531	728,760	49,198	1.96	14.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	46,931.11	48,557	3,067	269	0.57	11.40
	TOTAL GADSBY UNIT 3				25,185,111.25	22,898,297	5,961,032	421,784	1.67	
	GADSBY COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(15)	11,719,240.32	11,085,607	2,391,519	162,457	1.39	14.7
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(15)	1,410,971.82	1,002,550	620,068	43,750	3.10	14.2
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	475,708.66	380,772	161,536	11,823	2.49	13.7
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	3,108,417.44	1,898,504	1,645,092	110,917	3.57	14.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(12)	377,082.73	295,143	127,190	9,771	2.59	13.0
	TOTAL GADSBY COMMON				17,091,420.97	14,662,576	4,945,405	338,718	1.98	
TOTAL GADSBY GENERATING STATION					83,355,396.22	77,061,464	18,537,350	1,308,291	1.57	
HAYDEN GENERATING STATION										
	HAYDEN UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(1)	1,130,877.82	912,513	229,674	38,801	3.43	5.9
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(1)	46,888,076.85	24,326,894	23,030,064	3,903,808	8.33	5.9
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(1)	5,115,407.60	3,291,144	1,875,418	323,523	6.32	5.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(1)	1,025,966.48	801,017	235,209	39,863	3.89	5.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(1)	250,077.04	181,988	70,590	12,492	5.00	5.7
	TOTAL HAYDEN UNIT 1				54,410,405.79	29,513,556	25,440,955	4,318,487	7.94	
	HAYDEN UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(1)	1,824,739.87	1,461,698	381,289	64,345	3.53	5.9
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(1)	23,870,337.52	11,698,471	12,410,570	2,103,087	8.81	5.9
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(1)	4,502,907.72	2,664,962	1,882,975	322,598	7.16	5.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(1)	1,331,900.75	1,069,605	275,615	46,656	3.50	5.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(1)	225,059.01	175,734	51,576	9,283	4.12	5.6
	TOTAL HAYDEN UNIT 2				31,754,944.87	17,070,470	15,002,025	2,545,969	8.02	

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OREGON

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	HAYDEN COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(1)	14,895,847.59	7,935,635	7,109,171	1,189,444	7.99	6.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(1)	12,552,644.25	8,666,212	4,011,959	687,327	5.48	5.8
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(1)	251,779.69	145,053	109,244	18,637	7.40	5.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(1)	206,074.98	166,558	41,578	7,057	3.42	5.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(1)	164,676.61	127,633	38,690	6,965	4.23	5.6
	TOTAL HAYDEN COMMON				28,071,023.12	17,041,091	11,310,642	1,909,430	6.80	
TOTAL HAYDEN GENERATING STATION					114,236,373.78	63,625,117	51,753,622	8,773,886	7.68	
HUNTER GENERATING STATION										
	HUNTER UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(5)	23,087,746.97	15,564,658	8,677,476	740,885	3.21	11.7
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(6)	261,606,237.44	99,750,895	177,551,717	15,397,576	5.89	11.5
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(6)	65,893,472.99	30,274,940	39,572,141	3,504,657	5.32	11.3
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(5)	34,023,338.80	19,341,504	16,383,002	1,393,759	4.10	11.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(4)	802,524.57	494,114	340,512	32,767	4.08	10.4
	TOTAL HUNTER UNIT 1				385,413,320.77	165,426,111	242,524,848	21,069,644	5.47	
	HUNTER UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(5)	12,463,799.68	8,173,405	4,913,585	418,852	3.36	11.7
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(6)	166,451,599.78	67,512,201	108,926,495	9,459,510	5.68	11.5
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(6)	45,811,481.56	20,544,153	28,016,017	2,476,309	5.41	11.3
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(5)	16,705,865.55	10,496,308	7,044,851	601,484	3.60	11.7
	TOTAL HUNTER UNIT 2				241,432,746.57	106,726,067	148,900,948	12,956,155	5.37	
	HUNTER UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(5)	55,726,198.77	36,728,043	21,784,466	1,856,818	3.33	11.7
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(6)	297,167,684.88	162,568,073	152,429,673	13,502,465	4.54	11.3
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(5)	84,572,092.21	30,587,521	58,213,176	5,095,232	6.02	11.4
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(5)	54,654,006.81	35,058,873	22,327,834	1,906,466	3.49	11.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(4)	1,633,585.53	947,319	751,610	71,224	4.36	10.6
	TOTAL HUNTER UNIT 3				493,753,568.20	265,889,829	255,506,759	22,432,205	4.54	
	HUNTER UNITS 1 AND 2 COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(5)	9,407,855.06	6,277,506	3,600,742	307,203	3.27	11.7
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(6)	11,880,289.11	5,639,635	6,953,471	608,976	5.13	11.4
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(6)	3,862,957.70	1,984,556	2,110,179	188,738	4.89	11.2
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(5)	101,813.37	37,174	69,730	5,880	5.78	11.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(4)	823,901.93	516,686	340,172	32,813	3.98	10.4
	TOTAL HUNTER UNITS 1 AND 2 COMMON				26,076,817.17	14,455,557	13,074,294	1,143,610	4.39	
	HUNTER UNITS 1, 2 AND 3 COMMON									
310.20	LAND RIGHTS	12-2029	SQUARE	0	246,337.54	159,515	86,823	7,235	2.94	12.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(5)	110,862,576.37	69,631,521	46,774,184	3,976,994	3.59	11.8
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(6)	27,893,990.15	13,004,741	16,562,889	1,449,610	5.20	11.4
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(6)	1,216,238.53	593,186	696,027	62,084	5.10	11.2
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(5)	1,620,033.99	670,429	1,030,607	86,651	5.35	11.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(4)	467,453.79	200,490	285,662	26,130	5.59	10.9
	TOTAL HUNTER UNITS 1, 2 AND 3 COMMON				142,306,630.37	84,259,882	65,436,192	5,608,704	3.94	
TOTAL HUNTER GENERATING STATION					1,288,983,083.08	636,757,446	725,443,041	63,210,318	4.90	

Exhibit PAC/1603
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ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
HUNTINGTON GENERATING STATION									
HUNTINGTON UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(6)	19,875,771.48	13,395,045	7,673,273	655,278	3.30	11.7
312.00 BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(6)	285,637,455.74	115,663,764	187,111,939	16,254,419	5.69	11.5
314.00 TURBOGENERATOR UNITS	12-2029	50-S0	(6)	60,599,828.45	26,555,029	37,680,789	3,331,670	5.50	11.3
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(6)	20,033,655.55	12,513,075	8,722,600	745,454	3.72	11.7
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(5)	1,231,362.67	543,510	749,421	68,904	5.60	10.9
TOTAL HUNTINGTON UNIT 1				387,378,073.89	168,670,423	241,938,022	21,055,725	5.44	
HUNTINGTON UNIT 2									
311.00 STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(6)	26,221,908.41	15,383,717	12,411,506	1,052,411	4.01	11.8
312.00 BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(6)	244,166,820.97	109,436,205	149,380,625	13,033,387	5.34	11.5
314.00 TURBOGENERATOR UNITS	12-2029	50-S0	(7)	58,102,496.24	28,541,643	33,628,028	3,002,370	5.17	11.2
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(6)	23,780,251.95	12,726,889	12,480,178	1,056,882	4.44	11.8
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(5)	971,260.90	491,498	528,326	49,207	5.07	10.7
TOTAL HUNTINGTON UNIT 2				353,242,738.47	166,579,952	208,428,663	18,194,257	5.15	
HUNTINGTON COMMON									
311.00 STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(6)	78,868,409.31	46,006,310	37,594,204	3,188,629	4.04	11.8
312.00 BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(6)	35,691,626.66	14,114,425	23,718,699	2,059,500	5.77	11.5
314.00 TURBOGENERATOR UNITS	12-2029	50-S0	(7)	6,868,882.79	4,040,155	3,309,550	303,487	4.42	10.9
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(5)	3,841,106.38	1,413,897	2,619,265	220,108	5.73	11.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(5)	687,005.62	260,996	460,360	41,807	6.09	11.0
TOTAL HUNTINGTON COMMON				125,957,030.76	65,835,783	67,702,078	5,813,531	4.62	
TOTAL HUNTINGTON GENERATING STATION				866,577,843.12	401,086,158	518,068,763	45,063,513	5.20	
JIM BRIDGER GENERATING STATION									
JIM BRIDGER UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(5)	15,444,457.12	11,352,421	4,864,259	617,690	4.00	7.9
312.00 BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(5)	163,868,313.29	96,006,381	76,055,348	9,834,879	6.00	7.7
314.00 TURBOGENERATOR UNITS	12-2025	50-S0	(5)	46,262,991.29	24,305,320	24,270,821	3,147,627	6.80	7.7
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(5)	10,831,455.56	7,899,024	3,474,004	443,146	4.09	7.8
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(4)	313,727.10	226,389	99,887	13,863	4.42	7.2
TOTAL JIM BRIDGER UNIT 1				236,720,944.36	139,789,535	108,764,319	14,057,205	5.94	
JIM BRIDGER UNIT 2									
311.00 STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(5)	12,835,787.27	9,575,627	3,901,950	496,062	3.86	7.9
312.00 BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(5)	172,760,855.57	93,668,882	87,730,016	11,305,934	6.54	7.8
314.00 TURBOGENERATOR UNITS	12-2025	50-S0	(5)	59,810,740.93	27,135,864	35,665,414	4,596,003	7.68	7.8
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(5)	9,183,856.22	6,641,057	3,001,992	382,570	4.17	7.8
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(4)	198,482.09	142,081	64,340	8,902	4.49	7.2
TOTAL JIM BRIDGER UNIT 2				254,789,722.08	137,163,511	130,363,712	16,789,471	6.59	
JIM BRIDGER UNIT 3									
311.00 STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(5)	12,952,713.64	9,667,329	3,933,020	499,532	3.86	7.9
312.00 BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(5)	259,370,184.73	109,943,942	162,394,752	20,770,420	8.01	7.8
314.00 TURBOGENERATOR UNITS	12-2025	50-S0	(5)	44,135,026.54	23,132,697	23,209,081	3,011,492	6.82	7.7
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(5)	7,764,833.16	5,544,854	2,608,221	331,740	4.27	7.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(4)	192,485.09	137,377	62,807	8,679	4.51	7.2
TOTAL JIM BRIDGER UNIT 3				324,415,243.16	148,426,199	192,207,881	24,621,863	7.59	

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	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	JIM BRIDGER UNIT 4									
311.00	STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(5)	39,910,921.16	29,865,077	12,041,390	1,528,976	3.83	7.9
312.00	BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(5)	292,327,991.65	118,218,865	188,725,526	24,133,167	8.26	7.8
314.00	TURBOGENERATOR UNITS	12-2025	50-S0	(5)	45,562,255.38	26,654,145	21,186,223	2,766,284	6.07	7.7
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(5)	16,795,185.05	12,311,642	5,323,302	677,465	4.03	7.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(4)	1,248,549.58	891,945	406,547	56,177	4.50	7.2
	TOTAL JIM BRIDGER UNIT 4				395,844,902.82	187,941,674	227,682,988	29,162,069	7.37	
	JIM BRIDGER COMMON									
310.20	LAND RIGHTS	12-2025	SQUARE	0	281,111.10	206,054	75,057	9,382	3.34	8.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(5)	66,639,317.91	41,719,102	28,252,182	3,564,892	5.35	7.9
312.00	BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(5)	88,282,141.47	51,078,752	41,617,497	5,376,671	6.09	7.7
314.00	TURBOGENERATOR UNITS	12-2025	50-S0	(5)	8,987,585.66	4,475,944	4,961,021	641,570	7.14	7.7
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(4)	16,589,262.63	9,418,669	7,834,164	990,091	5.97	7.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(4)	2,945,261.07	1,003,029	2,060,043	269,204	9.14	7.7
	TOTAL JIM BRIDGER COMMON				183,724,679.84	107,901,550	84,799,964	10,851,810	5.91	
TOTAL JIM BRIDGER GENERATING STATION					1,395,495,492.26	721,222,469	743,818,864	95,482,418	6.84	
NAUGHTON GENERATING STATION										
	NAUGHTON UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2028	110-S0.5	(9)	21,183,661.39	10,002,467	13,087,724	1,200,812	5.67	10.9
312.00	BOILER PLANT EQUIPMENT	12-2028	65-L0.5	(9)	153,575,974.49	51,996,591	115,401,221	10,837,453	7.06	10.6
314.00	TURBOGENERATOR UNITS	12-2028	50-S0	(9)	20,697,020.27	9,271,572	13,288,180	1,285,635	6.21	10.3
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2028	80-R2.5	(8)	20,963,379.01	7,276,670	15,363,779	1,408,852	6.72	10.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2028	45-L0	(7)	95,888.60	64,406	38,195	4,147	4.32	9.2
	TOTAL NAUGHTON UNIT 1				216,515,923.76	78,611,706	157,179,099	14,736,899	6.81	
	NAUGHTON UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2028	110-S0.5	(9)	29,362,133.06	10,477,160	21,527,565	1,969,478	6.71	10.9
312.00	BOILER PLANT EQUIPMENT	12-2028	65-L0.5	(9)	182,428,075.00	68,236,510	130,610,092	12,294,943	6.74	10.6
314.00	TURBOGENERATOR UNITS	12-2028	50-S0	(9)	24,029,373.81	10,350,162	15,841,855	1,521,574	6.33	10.4
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2028	80-R2.5	(8)	30,169,717.39	10,636,890	21,946,405	2,010,657	6.66	10.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2028	45-L0	(7)	388,871.65	252,920	163,173	17,310	4.45	9.4
	TOTAL NAUGHTON UNIT 2				266,378,170.91	99,953,642	190,089,090	17,813,962	6.69	
	NAUGHTON UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	12-2028	110-S0.5	(8)	14,217,011.61	8,995,038	6,359,335	589,293	4.14	10.8
312.00	BOILER PLANT EQUIPMENT	12-2028	65-L0.5	(8)	146,425,465.03	74,817,979	83,321,523	7,970,652	5.44	10.5
314.00	TURBOGENERATOR UNITS	12-2028	50-S0	(8)	39,070,893.87	18,347,074	23,849,491	2,302,915	5.89	10.4
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2028	80-R2.5	(8)	11,439,683.73	6,670,472	5,684,386	527,741	4.61	10.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2028	45-L0	(8)	206,305.08	136,310	86,499	9,204	4.46	9.4
	TOTAL NAUGHTON UNIT 3				211,359,359.32	108,966,873	119,301,234	11,399,805	5.39	

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	NAUGHTON COMMON									
310.20	LAND RIGHTS	12-2028	SQUARE	0	15,015.87	10,169	4,847	441	2.94	11.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2028	110-S0.5	(9)	60,663,426.84	27,338,963	38,784,172	3,560,856	5.87	10.9
312.00	BOILER PLANT EQUIPMENT	12-2028	65-L0.5	(9)	36,243,209.67	18,208,253	21,296,846	2,032,551	5.61	10.5
314.00	TURBOGENERATOR UNITS	12-2028	50-S0	(9)	1,299,219.18	596,592	819,557	78,601	6.05	10.4
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2028	80-R2.5	(8)	3,594,795.93	1,526,202	2,356,178	216,263	6.02	10.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2028	45-L0	(8)	1,640,331.97	623,482	1,148,077	112,747	6.87	10.2
	TOTAL NAUGHTON COMMON				103,455,999.46	48,303,661	64,409,677	6,001,459	5.80	
TOTAL NAUGHTON GENERATING STATION					797,709,453.45	335,835,882	530,979,100	49,952,125	6.26	
WYODAK GENERATING STATION										
	WYODAK PLANT									
310.20	LAND RIGHTS	12-2026	SQUARE	0	164,796.80	118,402	46,395	5,155	3.13	9.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2026	110-S0.5	(3)	52,514,611.28	36,471,067	17,618,983	1,986,385	3.78	8.9
312.00	BOILER PLANT EQUIPMENT	12-2026	65-L0.5	(3)	314,166,615.59	165,190,534	158,401,080	18,214,637	5.80	8.7
314.00	TURBOGENERATOR UNITS	12-2026	50-S0	(3)	66,824,527.16	35,341,558	33,487,705	3,899,154	5.83	8.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2026	80-R2.5	(2)	28,620,937.31	17,696,882	11,496,474	1,294,248	4.52	8.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2026	45-L0	(2)	1,285,660.94	605,235	706,139	83,684	6.51	8.4
TOTAL WYODAK GENERATING STATION					463,577,149.08	255,423,678	221,756,776	25,483,263	5.50	
BLUNDELL GENERATING STATION										
	BLUNDELL GEOTHERMAL UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(9)	6,647,157.15	3,811,151	3,434,250	178,002	2.68	19.3
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(11)	13,209,813.07	7,142,094	7,520,799	426,051	3.23	17.7
314.00	TURBOGENERATOR UNITS	12-2037	50-S0	(10)	17,777,812.05	8,414,707	11,140,886	643,606	3.62	17.3
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(9)	5,045,404.31	2,858,494	2,640,997	137,643	2.73	19.2
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	707,680.85	324,607	432,612	26,479	3.74	16.3
	TOTAL BLUNDELL GEOTHERMAL UNIT 1				43,387,867.43	22,551,053	25,169,544	1,411,781	3.25	
	BLUNDELL GEOTHERMAL UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(9)	689,372.12	214,164	537,252	27,296	3.96	19.7
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(10)	8,005,814.53	2,387,692	6,418,704	344,883	4.31	18.6
314.00	TURBOGENERATOR UNITS	12-2037	50-S0	(9)	16,439,393.14	5,407,208	12,511,731	688,935	4.19	18.2
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	2,453,737.00	812,443	1,837,593	93,421	3.81	19.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	545,275.12	173,344	410,100	24,025	4.41	17.1
	TOTAL BLUNDELL GEOTHERMAL UNIT 2				28,133,591.91	8,994,851	21,715,380	1,178,560	4.19	
	BLUNDELL GEOTHERMAL STEAM FIELD									
310.20	LAND RIGHTS	12-2037	SQUARE	0	40,981,910.43	27,554,811	13,427,099	671,354	1.64	20.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(7)	250,763.16	90,498	177,819	9,022	3.60	19.7
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	37,595,724.57	10,614,308	29,989,075	1,593,515	4.24	18.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(7)	1,033,795.62	192,313	913,848	46,224	4.47	19.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(6)	125,101.43	23,280	109,328	6,187	4.95	17.7
	TOTAL BLUNDELL GEOTHERMAL STEAM FIELD				79,987,295.21	38,475,210	44,617,169	2,326,302	2.91	

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	BLUNDELL GEOTHERMAL COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(9)	740,245.01	207,274	599,593	30,422	4.11	19.7
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(10)	270,620.15	79,085	218,597	11,734	4.34	18.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	42,332.23	8,790	36,929	1,871	4.42	19.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	74,760.16	40,955	39,038	2,483	3.32	15.7
	TOTAL BLUNDELL GEOTHERMAL COMMON				1,127,957.55	336,104	894,157	46,510	4.12	
TOTAL BLUNDELL GENERATING STATION					152,636,712.10	70,357,218	92,396,250	4,963,153	3.25	
	TOTAL DEPRECIABLE STEAM PRODUCTION PLANT				**7,192,830,756.45**	**3,681,517,401**	**3,891,449,694**	**441,803,626**	**6.14**	
310.30	WATER RIGHTS									
	DAVE JOHNSTON				9,700,996.61	2,534,227				
	GADSBY				8,138.01	12,995				
	HUNTER				24,271,831.30	10,839,179				
	HUNTINGTON				1,471,639.00	981,841				
	JIM BRIDGER				171,270.00	96,463				
	NAUGHTON				690.97	631				
	WYODAK				13,496.80	7,723				
	TOTAL WATER RIGHTS				35,638,062.69	14,473,059				
	TOTAL STEAM PRODUCTION PLANT				**7,228,468,819.14**	**3,695,990,461**	**3,891,449,694**	**441,803,626**	**6.11**	

Exhibit PAC/1603
Spanos/9

PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2017

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
STEAM PRODUCTION PLANT													
CHOLLA GENERATING STATION													
	CHOLLA UNIT 4												
311.00	STRUCTURES AND IMPROVEMENTS	64,055,048				2,536,530	(4)	1,243,613	(30)	373,084	2,909,613	65,298,661	(4)
312.00	BOILER PLANT EQUIPMENT	317,810,417				12,585,043	(4)	22,018,825	(20)	4,403,765	16,988,808	339,829,242	(5)
314.00	TURBOGENERATOR UNITS	60,938,215				2,413,105	(4)	6,691,954	(15)	1,003,793	3,416,898	67,630,168	(5)
315.00	ACCESSORY ELECTRIC EQUIPMENT	67,022,020				2,654,019	(4)	1,659,624	(20)	331,925	2,985,944	68,681,644	(4)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	3,517,826				139,303	(4)	576,572	(5)	28,829	168,132	4,094,398	(4)
	TOTAL CHOLLA UNIT 4	*513,343,526*				*20,328,000*	*(4)*	*32,190,588*		*6,141,395*	*26,469,395*	*545,534,114*	*(5)*
TOTAL CHOLLA GENERATING STATION		513,343,526		*395*	*51.46*	20,328,000		32,190,588		6,141,395	26,469,395	545,534,114	
COLSTRIP GENERATING STATION													
	COLSTRIP GENERATING STATION												
311.00	STRUCTURES AND IMPROVEMENTS	60,996,212				3,607,635	(6)	1,892,858	(30)	567,857	4,175,492	62,889,070	(7)
312.00	BOILER PLANT EQUIPMENT	109,236,004				6,460,788	(6)	13,113,714	(20)	2,622,743	9,083,531	122,349,718	(7)
314.00	TURBOGENERATOR UNITS	34,823,296				2,059,632	(6)	4,362,122	(15)	654,318	2,713,950	39,185,418	(7)
315.00	ACCESSORY ELECTRIC EQUIPMENT	9,036,383				534,459	(6)	332,025	(20)	66,405	600,864	9,368,409	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	380,205				22,487	(6)	62,846	(5)	3,142	25,630	443,051	(6)
TOTAL COLSTRIP GENERATING STATION		214,472,100		*148*	*85.71*	12,685,000		19,763,566		3,914,466	16,599,466	234,235,666	*(7)*
CRAIG GENERATING STATION													
	CRAIG UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	11,332,818				111,460	(1)	330,600	(30)	99,180	210,640	11,663,418	(2)
312.00	BOILER PLANT EQUIPMENT	30,018,507				295,238	(1)	2,676,304	(20)	535,261	830,499	32,694,810	(3)
314.00	TURBOGENERATOR UNITS	11,855,976				116,606	(1)	1,023,391	(15)	153,509	270,114	12,879,366	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	6,788,524				66,766	(1)	235,281	(20)	47,056	113,823	7,023,805	(2)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	212,499				2,090	(1)	40,279	(5)	2,014	4,104	252,778	(2)
	TOTAL CRAIG UNIT 1	*60,208,324*				*592,161*	*(1)*	*4,305,854*		*837,019*	*1,429,180*	*64,514,178*	*(2)*
	CRAIG UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	11,291,718				111,056	(1)	396,591	(30)	118,977	230,034	11,688,309	(2)
312.00	BOILER PLANT EQUIPMENT	69,499,201				683,538	(1)	4,276,959	(20)	855,392	1,538,930	73,776,160	(2)
314.00	TURBOGENERATOR UNITS	11,971,359				117,741	(1)	1,109,683	(15)	166,452	284,193	13,081,042	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	7,076,626				69,600	(1)	285,554	(20)	57,111	126,711	7,362,180	(2)
	TOTAL CRAIG UNIT 2	*99,838,904*				*981,935*	*(1)*	*6,068,787*		*1,197,932*	*2,179,867*	*105,907,690*	*(2)*
	CRAIG COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	14,602,817				143,622	(1)	383,921	(30)	115,176	258,798	14,986,739	(2)
312.00	BOILER PLANT EQUIPMENT	25,907,666				254,807	(1)	2,448,632	(20)	489,726	744,533	28,356,297	(3)
314.00	TURBOGENERATOR UNITS	3,036,420				29,864	(1)	500,383	(15)	75,057	104,921	3,536,803	(3)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,910,266				28,623	(1)	106,485	(20)	21,297	49,920	3,016,751	(2)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	812,313				7,989	(1)	175,204	(5)	8,760	16,749	987,517	(2)
	TOTAL CRAIG COMMON	*47,269,481*				*464,905*	*(1)*	*3,614,625*		*710,017*	*1,174,922*	*50,884,107*	*(2)*
TOTAL CRAIG GENERATING STATION		207,316,709		*165*	*12.37*	2,039,000		13,989,266		2,744,969	4,783,969	221,305,975	

Exhibit PAC/1603
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PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2017

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
DAVE JOHNSTON GENERATING STATION													
	DAVE JOHNSTON UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	1,003,021				26,332	(3)	6,683	(30)	2,005	28,337	1,009,704	(3)
312.00	BOILER PLANT EQUIPMENT	51,204,777				1,344,282	(3)	2,695,652	(20)	539,130	1,883,412	53,900,430	(3)
314.00	TURBOGENERATOR UNITS	10,613,631				278,640	(3)	905,443	(15)	135,817	414,457	11,519,074	(4)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,729,506				71,658	(3)	103,384	(20)	20,677	92,335	2,832,890	(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,435				64	(3)	239	(5)	12	76	2,675	(3)
	TOTAL DAVE JOHNSTON UNIT 1	*65,553,370*				*1,720,976*	*(3)*	*3,711,402*		*697,641*	*2,418,617*	*69,264,772*	*(3)*
	DAVE JOHNSTON UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	562,491				14,767	(3)	4,280	(30)	1,284	16,051	566,771	(3)
312.00	BOILER PLANT EQUIPMENT	54,391,103				1,427,933	(3)	2,774,675	(20)	554,935	1,982,868	57,165,778	(3)
314.00	TURBOGENERATOR UNITS	14,521,918				381,245	(3)	1,157,548	(15)	173,632	554,877	15,679,467	(4)
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,401,021				89,287	(3)	90,852	(20)	18,170	107,458	3,491,874	(3)
	TOTAL DAVE JOHNSTON UNIT 2	*72,876,533*				*1,913,231*	*(3)*	*4,027,356*		*748,022*	*2,661,253*	*76,903,889*	*(3)*
	DAVE JOHNSTON UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	18,843,768				494,706	(3)	124,025	(30)	37,208	531,914	18,967,793	(3)
312.00	BOILER PLANT EQUIPMENT	218,581,020				5,738,419	(3)	7,181,775	(20)	1,436,355	7,174,774	225,762,796	(3)
314.00	TURBOGENERATOR UNITS	19,880,688				521,929	(3)	1,606,037	(15)	240,905	762,834	21,486,724	(4)
315.00	ACCESSORY ELECTRIC EQUIPMENT	14,622,272				383,879	(3)	166,184	(20)	33,237	417,116	14,788,457	(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	219,511				5,763	(3)	20,693	(5)	1,035	6,797	240,204	(3)
	TOTAL DAVE JOHNSTON UNIT 3	*272,147,259*				*7,144,696*	*(3)*	*9,098,715*		*1,748,740*	*8,893,436*	*281,245,974*	*(3)*
	DAVE JOHNSTON UNIT 4												
311.00	STRUCTURES AND IMPROVEMENTS	15,072,491				395,699	(3)	87,325	(30)	26,197	421,896	15,159,815	(3)
312.00	BOILER PLANT EQUIPMENT	223,594,202				5,870,030	(3)	7,301,287	(20)	1,460,257	7,330,288	230,895,488	(3)
314.00	TURBOGENERATOR UNITS	38,873,824				1,020,557	(3)	2,468,266	(15)	370,240	1,390,796	41,342,090	(3)
315.00	ACCESSORY ELECTRIC EQUIPMENT	14,227,533				373,516	(3)	177,914	(20)	35,583	409,099	14,405,447	(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	549,844				14,435	(3)	49,483	(5)	2,474	16,909	599,327	(3)
	TOTAL DAVE JOHNSTON UNIT 4	*292,317,893*				*7,674,237*	*(3)*	*10,084,275*		*1,894,752*	*9,568,989*	*302,402,168*	*(3)*
	DAVE JOHNSTON COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	122,862,353				3,225,512	(3)	1,170,925	(30)	351,278	3,576,789	124,033,278	(3)
312.00	BOILER PLANT EQUIPMENT	124,310,011				3,263,517	(3)	4,545,234	(20)	909,047	4,172,564	128,855,246	(3)
314.00	TURBOGENERATOR UNITS	9,292,351				243,953	(3)	386,005	(15)	57,901	301,853	9,678,357	(3)
315.00	ACCESSORY ELECTRIC EQUIPMENT	27,468,251				721,125	(3)	161,894	(20)	32,379	753,504	27,630,146	(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	7,151,616				187,752	(3)	549,617	(5)	27,481	215,233	7,701,233	(3)
	TOTAL DAVE JOHNSTON COMMON	*291,084,583*				*7,641,859*	*(3)*	*6,813,676*		*1,378,085*	*9,019,944*	*297,898,260*	*(3)*
TOTAL DAVE JOHNSTON GENERATING STATION		993,979,639		*762*	*34.25*	26,095,000		33,735,423		6,467,239	32,562,239	1,027,715,062	
GADSBY GENERATING STATION													
	GADSBY UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	1,116,785				155,483	(14)	114,469	(30)	34,341	189,824	1,231,253	(15)
312.00	BOILER PLANT EQUIPMENT	8,348,855				1,162,363	(14)	1,933,013	(20)	386,603	1,548,965	10,281,868	(15)
314.00	TURBOGENERATOR UNITS	3,320,116				462,241	(14)	2,164,978	(15)	324,747	786,987	5,485,094	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,183,667				164,795	(14)	210,954	(20)	42,191	206,986	1,394,622	(15)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	11,806				1,644	(14)	9,456	(5)	473	2,116	21,262	(10)
	TOTAL GADSBY UNIT 1	*13,981,229*				*1,946,526*	*(14)*	*4,432,870*		*788,354*	*2,734,879*	*18,414,099*	*(15)*
	GADSBY UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	995,762				138,634	(14)	109,381	(30)	32,814	171,449	1,105,144	(16)
312.00	BOILER PLANT EQUIPMENT	11,109,146				1,546,662	(14)	2,661,887	(20)	532,377	2,079,039	13,771,033	(15)
314.00	TURBOGENERATOR UNITS	3,908,322				544,133	(14)	2,460,839	(15)	369,126	913,259	6,369,162	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,164,386				162,111	(14)	242,338	(20)	48,468	210,578	1,406,724	(15)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	7,114				990	(14)	5,589	(5)	279	1,270	12,703	(10)
	TOTAL GADSBY UNIT 2	*17,184,731*				*2,392,531*	*(14)*	*5,480,034*		*983,065*	*3,375,595*	*22,664,765*	*(15)*
	GADSBY UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	1,100,545				153,222	(14)	103,655	(30)	31,096	184,319	1,204,200	(15)
312.00	BOILER PLANT EQUIPMENT	11,134,090				1,550,135	(14)	2,679,611	(20)	535,922	2,086,057	13,813,701	(15)
314.00	TURBOGENERATOR UNITS	5,051,267				703,259	(14)	2,556,477	(15)	383,472	1,086,730	7,607,744	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,276,562				316,953	(14)	235,974	(20)	47,195	364,147	2,512,536	(14)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	26,950				3,752	(14)	19,981	(5)	999	4,751	46,931	(10)
	TOTAL GADSBY UNIT 3	*19,589,413*				*2,727,321*	*(14)*	*5,595,698*		*998,684*	*3,726,005*	*25,185,111*	*(15)*

Exhibit PAC/1603
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PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2017

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	GADSBY COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	11,076,085				1,542,059	(14)	643,155	(30)	192,947	1,735,006	11,719,240	(15)
312.00	BOILER PLANT EQUIPMENT	1,216,707				169,395	(14)	194,265	(20)	38,853	208,248	1,410,972	(15)
314.00	TURBOGENERATOR UNITS	388,711				54,118	(14)	86,998	(15)	13,050	67,168	475,709	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,007,003				418,648	(14)	101,414	(20)	20,283	438,930	3,108,417	(14)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	283,020				39,403	(14)	94,063	(5)	4,703	44,106	377,083	(12)
	TOTAL GADSBY COMMON	*15,971,526*				*2,223,623*	*(14)*	*1,119,895*		*269,835*	*2,493,458*	*17,091,421*	*(15)*
TOTAL GADSBY GENERATING STATION		66,726,899		*237.5*	*39.11*	9,290,000		16,628,497		3,039,938	12,329,938	83,355,396	
HAYDEN GENERATING STATION													
	HAYDEN UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	1,102,367				3,530	(0)	28,511	(30)	8,553	12,083	1,130,878	(1)
312.00	BOILER PLANT EQUIPMENT	45,109,634				144,453	(0)	1,778,443	(20)	355,689	500,141	46,888,077	(1)
314.00	TURBOGENERATOR UNITS	4,732,057				15,153	(0)	383,351	(15)	57,503	72,656	5,115,408	(1)
315.00	ACCESSORY ELECTRIC EQUIPMENT	992,059				3,177	(0)	33,908	(20)	6,782	9,958	1,025,966	(1)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	225,790				723	(0)	24,287	(5)	1,214	1,937	250,077	(1)
	TOTAL HAYDEN UNIT 1	*52,161,907*				*167,036*	*(0)*	*2,248,499*		*429,740*	*596,776*	*54,410,406*	*(1)*
	HAYDEN UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	1,785,590				5,718	(0)	39,150	(30)	11,745	17,463	1,824,740	(1)
312.00	BOILER PLANT EQUIPMENT	22,947,757				73,485	(0)	922,580	(20)	184,516	258,001	23,870,338	(1)
314.00	TURBOGENERATOR UNITS	4,222,386				13,521	(0)	280,522	(15)	42,078	55,599	4,502,908	(1)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,296,643				4,152	(0)	35,258	(20)	7,052	11,204	1,331,901	(1)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	197,146				631	(0)	27,913	(5)	1,396	2,027	225,059	(1)
	TOTAL HAYDEN UNIT 2	*30,449,522*				*97,507*	*(0)*	*1,305,423*		*246,786*	*344,294*	*31,754,945*	*(1)*
	HAYDEN COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	14,789,821				47,361	(0)	106,027	(30)	31,808	79,169	14,895,848	(1)
312.00	BOILER PLANT EQUIPMENT	11,937,066				38,226	(0)	615,579	(20)	123,116	161,341	12,552,644	(1)
314.00	TURBOGENERATOR UNITS	240,942				772	(0)	10,838	(15)	1,626	2,397	251,780	(1)
315.00	ACCESSORY ELECTRIC EQUIPMENT	199,584				639	(0)	6,491	(20)	1,298	1,937	206,075	(1)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	143,562				460	(0)	21,115	(5)	1,056	1,515	164,677	(1)
	TOTAL HAYDEN COMMON	*27,310,974*				*87,457*	*(0)*	*760,049*		*158,903*	*246,360*	*28,071,023*	*(1)*
TOTAL HAYDEN GENERATING STATION		109,922,403		*78*	*4.5*	352,000		4,313,971		835,430	1,187,430	114,236,374	
HUNTER GENERATING STATION													
	HUNTER UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	21,990,531				938,406	(4)	1,097,216	(30)	329,165	1,267,571	23,087,747	(5)
312.00	BOILER PLANT EQUIPMENT	238,993,989				10,198,637	(4)	22,612,248	(20)	4,522,450	14,721,087	261,606,237	(6)
314.00	TURBOGENERATOR UNITS	57,780,860				2,465,694	(4)	8,112,613	(15)	1,216,892	3,682,586	65,893,473	(6)
315.00	ACCESSORY ELECTRIC EQUIPMENT	32,349,755				1,380,467	(4)	1,673,583	(20)	334,717	1,715,184	34,023,339	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	603,776				25,765	(4)	198,748	(5)	9,937	35,702	802,525	(4)
	TOTAL HUNTER UNIT 1	*351,718,912*				*15,008,970*	*(4)*	*33,694,408*		*6,413,160*	*21,422,130*	*385,413,321*	*(6)*
	HUNTER UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	11,907,494				508,131	(4)	556,306	(30)	166,892	675,023	12,463,800	(5)
312.00	BOILER PLANT EQUIPMENT	152,107,961				6,490,933	(4)	14,343,638	(20)	2,868,728	9,359,660	166,451,600	(6)
314.00	TURBOGENERATOR UNITS	40,273,979				1,718,619	(4)	5,537,502	(15)	830,625	2,549,245	45,811,482	(6)
315.00	ACCESSORY ELECTRIC EQUIPMENT	15,847,102				676,246	(4)	858,764	(20)	171,753	847,999	16,705,866	(5)
	TOTAL HUNTER UNIT 2	*220,136,536*				*9,393,929*	*(4)*	*21,296,210*		*4,037,998*	*13,431,927*	*241,432,747*	*(6)*
	HUNTER UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	53,353,609				2,276,769	(4)	2,372,590	(30)	711,777	2,988,546	55,726,199	(5)
312.00	BOILER PLANT EQUIPMENT	260,613,335				11,121,204	(4)	36,554,350	(20)	7,310,870	18,432,074	297,167,685	(6)
314.00	TURBOGENERATOR UNITS	75,174,477				3,207,935	(4)	9,397,615	(15)	1,409,642	4,617,577	84,572,092	(5)
315.00	ACCESSORY ELECTRIC EQUIPMENT	51,997,559				2,218,902	(4)	2,656,448	(20)	531,290	2,750,192	54,654,007	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,258,778				53,716	(4)	374,808	(5)	18,740	72,456	1,633,586	(4)
	TOTAL HUNTER UNIT 3	*442,397,758*				*18,878,526*	*(4)*	*51,355,811*		*9,982,319*	*28,860,845*	*493,753,568*	*(6)*
	HUNTER UNITS 1 AND 2 COMMON FACILITIES												
311.00	STRUCTURES AND IMPROVEMENTS	8,971,150				382,828	(4)	436,705	(30)	131,011	513,839	9,407,855	(5)
312.00	BOILER PLANT EQUIPMENT	10,644,952				454,254	(4)	1,235,337	(20)	247,067	701,322	11,880,289	(6)
314.00	TURBOGENERATOR UNITS	3,308,211				141,172	(4)	554,747	(15)	83,212	224,384	3,862,958	(6)
315.00	ACCESSORY ELECTRIC EQUIPMENT	98,398				4,199	(4)	3,415	(20)	683	4,882	101,813	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	619,678				26,444	(4)	204,224	(5)	10,211	36,655	823,902	(4)
	TOTAL HUNTER UNITS 1 AND 2 COMMON FACILITIES	*23,642,390*				*1,008,896*	*(4)*	*2,434,428*		*472,185*	*1,481,081*	*26,076,817*	*(6)*

Exhibit PAC/1603
Spanos/12

PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2017

		TERMINAL RETIREMENTS						INTERIM RETIREMENTS			TOTAL		ESTIMATED
	ACCOUNT	RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	NET SALVAGE ($)	NET SALVAGE (%)	RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	NET SALVAGE ($)	TOTAL RETIREMENTS	NET SALVAGE (%)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	HUNTER UNITS 1, 2 AND 3 COMMON FACILITIES												
311.00	STRUCTURES AND IMPROVEMENTS	106,296,420				4,536,008	(4)	4,566,157	(30)	1,369,847	5,905,855	110,862,576	(5)
312.00	BOILER PLANT EQUIPMENT	24,992,678				1,066,517	(4)	2,901,312	(20)	580,262	1,646,780	27,893,990	(6)
314.00	TURBOGENERATOR UNITS	1,046,679				44,665	(4)	169,559	(15)	25,434	70,099	1,216,239	(6)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,589,908				67,846	(4)	30,126	(20)	6,025	73,872	1,620,034	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	389,972				16,641	(4)	77,482	(5)	3,874	20,515	467,454	(4)
	TOTAL HUNTER UNITS 1, 2 AND 3 COMMON FACILITIES	*134,315,657*				*5,731,678*	*(4)*	*7,744,636*		*1,985,443*	*7,717,121*	*142,060,293*	*(5)*
	TOTAL HUNTER GENERATING STATION	1,172,211,253		*1158*	*43.19*	50,022,000		116,525,493		22,891,105	72,913,105	1,288,736,746	
	HUNTINGTON GENERATING STATION												
	HUNTINGTON UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	18,923,806				962,417	(5)	951,966	(30)	285,590	1,248,007	19,875,771	(6)
312.00	BOILER PLANT EQUIPMENT	261,261,813				13,287,122	(5)	24,375,643	(20)	4,875,129	18,162,251	285,637,456	(6)
314.00	TURBOGENERATOR UNITS	53,112,401				2,701,164	(5)	7,487,428	(15)	1,123,114	3,824,278	60,599,828	(6)
315.00	ACCESSORY ELECTRIC EQUIPMENT	18,936,468				963,061	(5)	1,097,187	(20)	219,437	1,182,499	20,033,656	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	998,127				50,762	(5)	233,236	(5)	11,662	62,424	1,231,363	(5)
	TOTAL HUNTINGTON UNIT 1	*353,232,614*				*17,964,527*	*(5)*	*34,145,460*		*6,514,932*	*24,479,459*	*387,378,074*	*(6)*
	HUNTINGTON UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	25,236,421				1,283,461	(5)	985,488	(30)	295,646	1,579,108	26,221,908	(6)
312.00	BOILER PLANT EQUIPMENT	221,375,648				11,258,612	(5)	22,791,173	(20)	4,558,235	15,816,846	244,166,821	(6)
314.00	TURBOGENERATOR UNITS	49,751,656				2,530,245	(5)	8,350,840	(15)	1,252,626	3,782,871	58,102,496	(7)
315.00	ACCESSORY ELECTRIC EQUIPMENT	22,894,080				1,164,336	(5)	886,172	(20)	177,234	1,341,570	23,780,252	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	771,499				39,237	(5)	199,762	(5)	9,988	49,225	971,261	(5)
	TOTAL HUNTINGTON UNIT 2	*320,029,304*				*16,275,890*	*(5)*	*33,213,434*		*6,293,729*	*22,569,619*	*353,242,738*	*(6)*
	HUNTINGTON COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	75,744,725				3,852,187	(5)	3,123,684	(30)	937,105	4,789,292	78,868,409	(6)
312.00	BOILER PLANT EQUIPMENT	32,587,608				1,657,324	(5)	3,104,018	(20)	620,804	2,278,128	35,691,627	(6)
314.00	TURBOGENERATOR UNITS	5,599,303				284,767	(5)	1,269,580	(15)	190,437	475,204	6,868,883	(7)
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,772,521				191,861	(5)	68,585	(20)	13,717	205,578	3,841,106	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	578,960				29,444	(5)	108,046	(5)	5,402	34,847	687,006	(5)
	TOTAL HUNTINGTON COMMON	*118,283,117*				*6,015,583*	*(5)*	*7,673,914*		*1,767,465*	*7,783,049*	*125,957,031*	*(6)*
	TOTAL HUNTINGTON GENERATING STATION	791,545,035		*909*	*44.29*	40,256,000		75,032,808		14,576,127	54,832,127	866,577,843	
	JIM BRIDGER GENERATING STATION												
	JIM BRIDGER UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	14,968,301				599,157	(4)	476,156	(30)	142,847	742,004	15,444,457	(5)
312.00	BOILER PLANT EQUIPMENT	152,512,104				6,104,814	(4)	11,356,209	(20)	2,271,242	8,376,056	163,868,313	(5)
314.00	TURBOGENERATOR UNITS	42,700,448				1,709,230	(4)	3,562,543	(15)	534,382	2,243,612	46,262,991	(5)
315.00	ACCESSORY ELECTRIC EQUIPMENT	10,402,610				416,400	(4)	428,846	(20)	85,769	502,169	10,831,456	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	259,157				10,374	(4)	54,570	(5)	2,728	13,102	313,727	(4)
	TOTAL JIM BRIDGER UNIT 1	*220,842,621*				*8,839,975*	*(4)*	*15,878,324*		*3,036,968*	*11,876,943*	*236,720,944*	*(5)*
	JIM BRIDGER UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	12,436,052				497,795	(4)	399,736	(30)	119,921	617,716	12,835,787	(5)
312.00	BOILER PLANT EQUIPMENT	161,287,436				6,456,077	(4)	11,473,420	(20)	2,294,684	8,750,761	172,760,856	(5)
314.00	TURBOGENERATOR UNITS	55,993,214				2,241,318	(4)	3,817,527	(15)	572,629	2,813,947	59,810,741	(5)
315.00	ACCESSORY ELECTRIC EQUIPMENT	8,832,122				353,536	(4)	351,734	(20)	70,347	423,882	9,183,856	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	164,916				6,601	(4)	33,566	(5)	1,678	8,280	198,482	(4)
	TOTAL JIM BRIDGER UNIT 2	*238,713,741*				*9,555,327*	*(4)*	*16,075,981*		*3,059,259*	*12,614,586*	*254,789,722*	*(5)*

Exhibit PAC/1603
Spanos/13

PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2017

		TERMINAL RETIREMENTS						INTERIM RETIREMENTS			TOTAL		ESTIMATED
	ACCOUNT	RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	NET SALVAGE ($)	NET SALVAGE (%)	RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	NET SALVAGE ($)	TOTAL RETIREMENTS	NET SALVAGE (%)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	JIM BRIDGER UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	12,560,555				502,779	(4)	392,158	(30)	117,648	620,426	12,952,714	(5)
312.00	BOILER PLANT EQUIPMENT	246,109,191				9,851,355	(4)	13,260,994	(20)	2,652,199	12,503,554	259,370,185	(5)
314.00	TURBOGENERATOR UNITS	40,584,658				1,624,539	(4)	3,550,369	(15)	532,555	2,157,094	44,135,027	(5)
315.00	ACCESSORY ELECTRIC EQUIPMENT	7,490,382				299,828	(4)	274,451	(20)	54,890	354,718	7,764,833	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	160,363				6,419	(4)	32,123	(5)	1,606	8,025	192,485	(4)
	TOTAL JIM BRIDGER UNIT 3	*306,905,149*				*12,284,920*	*(4)*	*17,510,094*		*3,358,898*	*15,643,817*	*324,415,243*	*(5)*
	JIM BRIDGER UNIT 4												
311.00	STRUCTURES AND IMPROVEMENTS	38,756,777				1,551,371	(4)	1,154,144	(30)	346,243	1,897,615	39,910,921	(5)
312.00	BOILER PLANT EQUIPMENT	276,817,487				11,080,559	(4)	15,510,505	(20)	3,102,101	14,182,660	292,327,992	(5)
314.00	TURBOGENERATOR UNITS	41,592,771				1,664,892	(4)	3,969,484	(15)	595,423	2,260,314	45,562,255	(5)
315.00	ACCESSORY ELECTRIC EQUIPMENT	16,229,550				649,643	(4)	565,635	(20)	113,127	762,770	16,795,185	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,042,490				41,729	(4)	206,059	(5)	10,303	52,032	1,248,550	(4)
	TOTAL JIM BRIDGER UNIT 4	*374,439,076*				*14,988,194*	*(4)*	*21,405,827*		*4,167,197*	*19,155,391*	*395,844,903*	*(5)*
	JIM BRIDGER COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	65,182,009				2,609,131	(4)	1,457,309	(30)	437,193	3,046,324	66,639,318	(5)
312.00	BOILER PLANT EQUIPMENT	82,405,188				3,298,547	(4)	5,876,954	(20)	1,175,391	4,473,938	88,282,141	(5)
314.00	TURBOGENERATOR UNITS	8,319,334				333,010	(4)	668,251	(15)	100,238	433,247	8,987,586	(5)
315.00	ACCESSORY ELECTRIC EQUIPMENT	16,129,227				645,627	(4)	460,035	(20)	92,007	737,634	16,589,263	(4)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,679,837				107,270	(4)	265,424	(5)	13,271	120,541	2,945,261	(4)
	TOTAL JIM BRIDGER COMMON	*174,715,595*				*6,993,584*	*(4)*	*8,727,973*		*1,818,099*	*8,811,684*	*183,443,569*	*(5)*
	TOTAL JIM BRIDGER GENERATING STATION	1,315,616,181		*1415*	*37.21*	52,662,000		79,598,200		15,440,420	68,102,420	1,395,214,381	
	NAUGHTON GENERATING STATION												
	NAUGHTON UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	20,745,282				1,700,797	(8)	438,379	(30)	131,514	1,832,311	21,183,661	(9)
312.00	BOILER PLANT EQUIPMENT	143,269,295				11,745,902	(8)	10,306,680	(20)	2,061,336	13,807,238	153,575,974	(9)
314.00	TURBOGENERATOR UNITS	17,854,801				1,463,822	(8)	2,842,219	(15)	426,333	1,890,155	20,697,020	(9)
315.00	ACCESSORY ELECTRIC EQUIPMENT	20,543,598				1,684,262	(8)	419,781	(20)	83,956	1,768,219	20,963,379	(8)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	68,172				5,589	(8)	27,717	(5)	1,386	6,975	95,889	(7)
	TOTAL NAUGHTON UNIT 1	*202,481,148*				*16,600,373*	*(8)*	*14,034,776*		*2,704,525*	*19,304,897*	*216,515,924*	*(9)*
	NAUGHTON UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	28,936,350				2,372,340	(8)	425,783	(30)	127,735	2,500,075	29,362,133	(9)
312.00	BOILER PLANT EQUIPMENT	169,446,432				13,892,029	(8)	12,981,643	(20)	2,596,329	16,488,357	182,428,075	(9)
314.00	TURBOGENERATOR UNITS	21,195,547				1,737,712	(8)	2,833,827	(15)	425,074	2,162,786	24,029,374	(9)
315.00	ACCESSORY ELECTRIC EQUIPMENT	29,647,991				2,430,684	(8)	521,727	(20)	104,345	2,535,029	30,169,717	(8)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	289,080				23,700	(8)	99,791	(5)	4,990	28,690	388,872	(7)
	TOTAL NAUGHTON UNIT 2	*249,515,400*				*20,456,466*	*(8)*	*16,862,771*		*3,258,472*	*23,714,938*	*266,378,171*	*(9)*
	NAUGHTON UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	14,168,873				1,161,632	(8)	48,139	(30)	14,442	1,176,074	14,217,012	(8)
312.00	BOILER PLANT EQUIPMENT	145,034,277				11,890,604	(8)	1,391,188	(20)	278,238	12,168,841	146,425,465	(8)
314.00	TURBOGENERATOR UNITS	38,646,562				3,168,430	(8)	424,332	(15)	63,650	3,232,080	39,070,894	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	11,394,540				934,179	(8)	45,143	(20)	9,029	943,208	11,439,684	(8)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	200,606				16,447	(8)	5,699	(5)	285	16,732	206,305	(8)
	TOTAL NAUGHTON UNIT 3	*209,444,857*				*17,171,291*	*(8)*	*1,914,502*		*365,643*	*17,536,934*	*211,359,359*	*(8)*
	NAUGHTON COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	59,211,041				4,854,404	(8)	1,452,385	(30)	435,716	5,290,120	60,663,427	(9)
312.00	BOILER PLANT EQUIPMENT	32,748,885				2,684,910	(8)	3,494,324	(20)	698,865	3,383,775	36,243,210	(9)
314.00	TURBOGENERATOR UNITS	1,165,340				95,540	(8)	133,879	(15)	20,082	115,622	1,299,219	(9)
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,514,761				288,157	(8)	80,035	(20)	16,007	304,164	3,594,796	(8)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,413,172				115,859	(8)	227,160	(5)	11,358	127,217	1,640,332	(8)
	TOTAL NAUGHTON COMMON	*98,053,200*				*8,038,870*	*(8)*	*5,387,783*		*1,182,027*	*9,220,898*	*103,440,984*	*(9)*
	TOTAL NAUGHTON GENERATING STATION	759,494,605		*637*	*97.75*	62,267,000		38,199,832		7,510,667	69,777,667	797,694,438	

Exhibit PAC/1603
Spanos/14

PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2017

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
WYODAK GENERATING STATION													
	WYODAK PLANT												
311.00	STRUCTURES AND IMPROVEMENTS	50,931,877				843,447	(2)	1,582,735	(30)	474,820	1,318,268	52,514,611	(3)
312.00	BOILER PLANT EQUIPMENT	291,354,544				4,824,920	(2)	22,812,071	(20)	4,562,414	9,387,335	314,166,616	(3)
314.00	TURBOGENERATOR UNITS	59,892,786				991,843	(2)	6,931,742	(15)	1,039,761	2,031,604	66,824,527	(3)
315.00	ACCESSORY ELECTRIC EQUIPMENT	27,720,528				459,060	(2)	900,410	(20)	180,082	639,142	28,620,937	(2)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,130,941				18,729	(2)	154,720	(5)	7,736	26,465	1,285,661	(2)
TOTAL WYODAK GENERATING STATION		431,030,676		*268*	*26.63*	7,138,000		32,381,677		6,264,814	13,402,814	463,412,352	(3)
BLUNDELL GENERATING STATION													
	BLUNDELL GEOTHERMAL STEAM FIELD												
311.00	STRUCTURES AND IMPROVEMENTS	242,417				15,342	(6)	8,346	(30)	2,504	17,845	250,763	(7)
312.00	BOILER PLANT EQUIPMENT	32,469,199				2,054,865	(6)	5,126,525	(20)	1,025,305	3,080,170	37,595,725	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,007,353				63,752	(6)	26,443	(20)	5,289	69,040	1,033,796	(7)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	95,453				6,041	(6)	29,649	(5)	1,482	7,523	125,101	(6)
	TOTAL BLUNDELL GEOTHERMAL STEAM FIELD	*33,814,422*				*2,140,000*	*(6)*	*5,190,962*		*1,034,580*	*3,174,580*	*39,005,385*	*(8)*
	BLUNDELL GEOTHERMAL UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	6,151,974				482,461	(8)	495,183	(30)	148,555	631,016	6,647,157	(9)
312.00	BOILER PLANT EQUIPMENT	10,122,864				793,874	(8)	3,086,949	(20)	617,390	1,411,264	13,209,813	(11)
314.00	TURBOGENERATOR UNITS	12,754,939				1,000,291	(8)	5,022,873	(15)	753,431	1,753,722	17,777,812	(10)
315.00	ACCESSORY ELECTRIC EQUIPMENT	4,586,408				359,684	(8)	458,996	(20)	91,799	451,483	5,045,404	(9)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	454,029				35,607	(8)	253,652	(5)	12,683	48,289	707,681	(7)
	TOTAL BLUNDELL GEOTHERMAL UNIT 1	*34,070,214*				*2,671,916*	*(8)*	*9,317,654*		*1,623,858*	*4,295,774*	*43,387,867*	*(10)*
	BLUNDELL GEOTHERMAL UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	665,221				52,169	(8)	24,151	(30)	7,245	59,415	689,372	(9)
312.00	BOILER PLANT EQUIPMENT	6,826,164				535,334	(8)	1,179,651	(20)	235,930	771,264	8,005,815	(10)
314.00	TURBOGENERATOR UNITS	13,290,320				1,042,278	(8)	3,149,074	(15)	472,361	1,514,639	16,439,393	(9)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,365,582				185,518	(8)	88,155	(20)	17,631	203,149	2,453,737	(8)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	391,241				30,683	(8)	154,035	(5)	7,702	38,384	545,275	(7)
	TOTAL BLUNDELL GEOTHERMAL UNIT 2	*23,538,527*				*1,845,981*	*(8)*	*4,595,065*		*740,869*	*2,586,851*	*28,133,592*	*(9)*
	BLUNDELL GEOTHERMAL COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	716,132				56,162	(8)	24,113	(30)	7,234	63,396	740,245	(9)
312.00	BOILER PLANT EQUIPMENT	231,660				18,168	(8)	38,961	(20)	7,792	25,960	270,620	(10)
315.00	ACCESSORY ELECTRIC EQUIPMENT	41,137				3,226	(8)	1,195	(20)	239	3,465	42,332	(8)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45,224				3,547	(8)	29,536	(5)	1,477	5,023	74,760	(7)
	TOTAL BLUNDELL GEOTHERMAL COMMON	*1,034,153*				*81,102*	*(8)*	*93,805*		*16,742*	*97,844*	*1,127,958*	*(9)*
TOTAL BLUNDELL GENERATING STATION		92,457,316		*33*	*139.3*	6,739,000		19,197,486		3,416,049	10,155,049	111,654,802	
TOTAL STEAM PLANT		**6,668,116,342**				**289,873,000**		**481,556,807**		**93,242,618**	**383,115,618**	**7,149,673,149**	

Exhibit PAC/1603
Spanos/15

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ACCOUNT 310.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA UNIT 4						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. 0						
2008	1,201,891.85	678,432	523,909	677,983	7.33	92,494
2012	166,573.53	71,407	55,143	111,431	7.33	15,202
	1,368,465.38	749,839	579,052	789,413		107,696
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1972	94,403.45	83,405	71,283	23,121	6.00	3,854
1992	5,566.81	4,506	3,851	1,716	6.00	286
	99,970.26	87,911	75,134	24,836		4,140
HUNTER COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1978	73,362.47	56,268	48,621	24,742	12.00	2,062
1983	172,975.07	128,337	110,894	62,081	12.00	5,173
	246,337.54	184,605	159,515	86,823		7,235
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1976	276,651.77	231,939	202,845	73,807	8.00	9,226
1979	4,026.00	3,333	2,915	1,111	8.00	139
1990	433.33	336	294	139	8.00	17
	281,111.10	235,608	206,054	75,057		9,382

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ACCOUNT 310.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1963	15,015.87	12,494	10,169	4,847	11.00	441
	15,015.87	12,494	10,169	4,847		441
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. 0						
1978	39,348.80	32,047	28,846	10,503	9.00	1,167
1983	125,448.00	99,493	89,556	35,892	9.00	3,988
	164,796.80	131,540	118,402	46,395		5,155
BLUNDELL GEOTHERMAL STEAM FIELD						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1990	26,725,454.50	15,472,702	18,150,084	8,575,370	20.00	428,768
1991	13,453,417.70	7,666,968	8,993,653	4,459,765	20.00	222,988
2001	546,652.37	247,114	289,874	256,778	20.00	12,839
2004	256,385.86	103,321	121,200	135,186	20.00	6,759
	40,981,910.43	23,490,105	27,554,811	13,427,099		671,354
	43,157,607.38	24,892,102	28,703,137	14,454,470		805,403

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9 1.87

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. -4						
1962	119,504.20	109,150	84,289	39,995	7.17	5,578
1978	4,961,206.10	4,334,729	3,347,430	1,812,225	7.22	251,001
1979	22,699.51	19,756	15,256	8,351	7.22	1,157
1980	2,717,317.85	2,354,802	1,818,461	1,007,550	7.23	139,357
1981	20,980,726.23	18,104,453	13,980,893	7,839,062	7.23	1,084,241
1982	2,408,516.19	2,068,987	1,597,744	907,113	7.23	125,465
1983	222,471.39	190,198	146,878	84,493	7.23	11,686
1984	21,025.42	17,880	13,808	8,059	7.24	1,113
1985	518,178.45	438,319	338,485	200,420	7.24	27,682
1986	12,943.00	10,887	8,407	5,053	7.24	698
1987	305,526.76	255,387	197,219	120,529	7.25	16,625
1988	421,226.09	349,877	270,187	167,888	7.25	23,157
1989	1,456,364.68	1,201,502	927,842	586,777	7.25	80,935
1990	18,070.73	14,801	11,430	7,364	7.25	1,016
1992	53,128.00	42,811	33,060	22,193	7.26	3,057
1994	353,760.45	279,752	216,034	151,877	7.27	20,891
1996	482,525.61	373,500	288,430	213,397	7.27	29,353
1999	31,031.85	23,074	17,819	14,455	7.28	1,986
2000	288,346.87	211,026	162,962	136,919	7.28	18,808
2001	3,822,489.83	2,749,101	2,122,952	1,852,437	7.28	254,456
2002	202,784.06	142,958	110,397	100,498	7.29	13,786
2003	491,244.05	338,866	261,684	249,210	7.29	34,185
2004	869,597.96	585,415	452,078	452,304	7.29	62,044
2005	248,651.25	162,903	125,799	132,798	7.29	18,216
2006	353,804.31	224,391	173,283	194,674	7.30	26,668
2007	7,320,094.69	4,478,440	3,458,408	4,154,490	7.30	569,108
2008	5,400,556.73	3,168,762	2,447,029	3,169,550	7.30	434,185
2009	767,898.79	428,696	331,054	467,561	7.30	64,049
2010	1,184,464.88	622,180	480,469	751,374	7.31	102,787
2011	1,707,060.77	833,559	643,703	1,131,640	7.31	154,807
2012	1,471,348.12	655,630	506,300	1,023,902	7.31	140,069
2013	3,348,249.18	1,325,004	1,023,215	2,458,965	7.31	336,384
2014	1,008,639.26	338,665	261,529	787,456	7.32	107,576
2015	866,063.87	228,617	176,546	724,160	7.32	98,929
2016	768,537.23	135,933	104,972	694,306	7.32	94,851
2017	72,606.86	4,828	3,728	71,783	7.32	9,806
	65,298,661.22	46,824,839	36,159,782	31,750,826		4,365,712

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -7						
1984	36,594,279.32	30,033,342	26,739,412	12,416,467	9.82	1,264,406
1986	17,133,473.39	13,864,376	12,343,790	5,989,027	9.83	609,260
1987	64,871.20	52,099	46,385	23,027	9.83	2,343
1988	59,614.57	47,476	42,269	21,519	9.84	2,187
1989	113,324.43	89,490	79,675	41,582	9.84	4,226
1990	42,646.33	33,361	29,702	15,929	9.85	1,617
1992	96,284.64	73,801	65,707	37,318	9.86	3,785
1993	45,864.99	34,768	30,955	18,121	9.86	1,838
1994	28,436.28	21,291	18,956	11,471	9.87	1,162
1995	11,547.14	8,536	7,600	4,756	9.87	482
1996	15,216.84	11,089	9,873	6,409	9.88	649
1997	169,930.26	121,985	108,606	73,219	9.88	7,411
1998	6,949.67	4,906	4,368	3,068	9.89	310
1999	5,168.12	3,584	3,191	2,339	9.89	237
2000	19,091.87	12,979	11,556	8,873	9.90	896
2001	56,867.23	37,838	33,688	27,160	9.90	2,743
2002	14,294.74	9,285	8,267	7,029	9.91	709
2003	1,241,271.74	785,395	699,256	628,905	9.91	63,462
2004	31,715.98	19,475	17,339	16,597	9.92	1,673
2005	122,619.97	72,839	64,850	66,353	9.92	6,689
2006	612,838.91	350,466	312,028	343,709	9.93	34,613
2007	235,583.03	129,072	114,916	137,158	9.93	13,812
2008	83,924.87	43,718	38,923	50,876	9.94	5,118
2009	891,730.24	438,423	390,339	563,813	9.94	56,722
2010	83,744.32	38,366	34,158	55,448	9.95	5,573
2011	724,569.88	305,487	271,982	503,307	9.95	50,584
2012	591,184.18	224,656	200,017	432,550	9.95	43,472
2013	1,283,377.09	426,039	379,313	993,901	9.96	99,789
2014	161,250.12	44,770	39,860	132,678	9.96	13,321
2015	565,807.24	120,986	107,717	497,697	9.97	49,919
2016	373,032.96	52,200	46,475	352,670	9.97	35,373
2017	1,408,558.79	71,907	64,021	1,443,137	9.98	144,603
	62,889,070.34	47,584,005	42,365,192	24,926,113		2,528,984

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
1980	11,373,025.16	9,523,651	9,135,988	2,464,498	7.87	313,151
1982	3,123.00	2,590	2,485	701	7.88	89
1983	4,427.00	3,653	3,504	1,011	7.88	128
1985	30,953.00	25,251	24,223	7,349	7.89	931
1991	6,491.00	5,072	4,866	1,755	7.91	222
1995	1,951.91	1,466	1,406	585	7.92	74
1996	72,700.40	53,951	51,755	22,400	7.92	2,828
2005	21,180.74	13,164	12,628	8,976	7.95	1,129
2010	42,124.73	20,773	19,927	23,040	7.97	2,891
2011	67,782.86	30,978	29,717	39,421	7.97	4,946
2014	39,658.27	12,308	11,807	28,644	7.98	3,589
	11,663,418.07	9,692,857	9,298,306	2,598,380		329,978
CRAIG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1979	11,559,388.00	9,515,466	9,128,135	2,662,441	8.83	301,522
1982	2,834.00	2,297	2,203	687	8.84	78
1983	8,821.00	7,108	6,819	2,179	8.85	246
1985	29,379.00	23,383	22,431	7,535	8.86	850
1991	6,110.00	4,640	4,451	1,781	8.88	201
1994	4,918.21	3,618	3,471	1,546	8.90	174
1995	7,782.00	5,657	5,427	2,511	8.90	282
2005	21,076.42	12,488	11,980	9,518	8.94	1,065
2009	48,000.27	23,777	22,809	26,151	8.95	2,922
	11,688,308.90	9,598,434	9,207,726	2,714,349		307,340
CRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1979	9,147,584.36	7,530,116	7,223,600	2,106,937	8.83	238,611
1983	46,454.00	37,435	35,911	11,472	8.85	1,296
1984	21,772.00	17,442	16,732	5,475	8.85	619

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1985	200,201.00	159,343	152,857	51,348	8.86	5,795
1986	7,667.00	6,062	5,815	2,005	8.86	226
1987	8,785.00	6,895	6,614	2,346	8.87	264
1988	82,312.00	64,131	61,521	22,438	8.87	2,530
1989	136,554.00	105,557	101,260	38,025	8.87	4,287
1990	86,420.00	66,216	63,521	24,628	8.88	2,773
1991	17,818.00	13,531	12,980	5,194	8.88	585
1993	121,672.76	90,540	86,855	37,252	8.89	4,190
1994	124,858.28	91,858	88,119	39,237	8.90	4,409
1995	211,343.12	153,641	147,387	68,183	8.90	7,661
1996	195,583.59	140,351	134,638	64,857	8.90	7,287
1997	78,426.19	55,476	53,218	26,777	8.91	3,005
1999	46,511.28	31,872	30,575	16,867	8.91	1,893
2000	215,923.18	145,201	139,291	80,951	8.92	9,075
2001	13,607.31	8,970	8,605	5,275	8.92	591
2002	36,037.66	23,222	22,277	14,482	8.93	1,622
2003	88,770.47	55,813	53,541	37,005	8.93	4,144
2004	75,467.50	46,151	44,272	32,704	8.93	3,662
2005	39,599.36	23,462	22,507	17,884	8.94	2,000
2006	438,042.25	250,518	240,321	206,483	8.94	23,097
2008	406,489.64	212,832	204,169	210,451	8.95	23,514
2009	328,728.85	162,833	156,205	179,099	8.95	20,011
2010	281,619.84	130,504	125,192	162,060	8.96	18,087
2011	170,256.96	72,818	69,854	103,808	8.96	11,586
2012	271,586.07	105,128	100,849	176,169	8.96	19,662
2013	817,858.87	277,869	266,558	567,658	8.97	63,284
2014	182,414.63	52,116	49,995	136,068	8.97	15,169
2015	1,079,117.29	238,951	229,224	871,475	8.98	97,046
2017	7,256.26	390	374	7,027	8.98	783
	14,986,738.72	10,377,244	9,954,834	5,331,639		598,764
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1958	2,285.86	2,128	1,819	536	5.88	91
1990	22,528.35	19,004	16,242	6,962	5.95	1,170

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1995	107,032.63	86,870	74,245	35,999	5.96	6,040
1996	54,959.52	44,182	37,761	18,848	5.96	3,162
1997	57,314.75	45,595	38,968	20,066	5.96	3,367
2002	64,927.62	48,158	41,159	25,717	5.97	4,308
2008	58,808.27	37,097	31,705	28,867	5.98	4,827
2009	33,344.57	20,122	17,198	17,147	5.98	2,867
2012	608,501.94	299,446	255,926	370,831	5.99	61,908
	1,009,703.51	602,602	515,022	524,973		87,740
DAVE JOHNSTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1960	5,284.75	4,904	4,191	1,252	5.89	213
1962	5,365.29	4,963	4,242	1,285	5.89	218
1990	22,528.34	19,004	16,242	6,962	5.95	1,170
1995	12,130.39	9,845	8,414	4,080	5.96	685
1996	112,458.23	90,405	77,266	38,566	5.96	6,471
2005	135,780.57	94,453	80,726	59,128	5.97	9,904
2012	264,129.94	129,979	111,088	160,965	5.99	26,872
2014	9,093.06	3,448	2,947	6,419	5.99	1,072
	566,770.57	357,001	305,116	278,658		46,605
DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1977	315,936.78	282,470	241,417	83,998	5.92	14,189
1991	479,594.52	401,929	343,514	150,468	5.95	25,289
1992	143,784.20	119,654	102,264	45,834	5.95	7,703
1997	31,422.92	24,998	21,365	11,001	5.96	1,846
2006	20,724.25	14,010	11,974	9,372	5.98	1,567

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
2008	17,043,077.86	10,750,998	9,188,495	8,365,875	5.98	1,398,976
2009	873,683.12	527,221	450,597	449,297	5.98	75,133
2010	59,569.36	34,077	29,124	32,232	5.98	5,390
	18,967,793.01	12,155,357	10,388,751	9,148,076		1,530,093
DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1990	1,137.26	959	820	352	5.95	59
1991	159,763.84	133,892	114,433	50,124	5.95	8,424
1993	1,582,689.51	1,307,070	1,117,106	513,064	5.95	86,229
1994	5,584.65	4,573	3,908	1,844	5.96	309
1996	622,133.78	500,130	427,443	213,355	5.96	35,798
2003	136,281.50	99,190	84,774	55,596	5.97	9,313
2008	17,311.40	10,920	9,333	8,498	5.98	1,421
2009	1,554,659.15	938,153	801,806	799,493	5.98	133,694
2010	50,893.98	29,114	24,883	27,538	5.98	4,605
2011	316,343.40	169,453	144,825	181,008	5.98	30,269
2012	10,679,428.38	5,255,380	4,491,586	6,508,225	5.99	1,086,515
2017	33,588.38	2,665	2,278	32,318	5.99	5,395
	15,159,815.23	8,451,499	7,223,195	8,391,415		1,402,031
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1958	2,253,240.02	2,097,225	1,792,424	528,414	5.88	89,866
1959	7,165.56	6,660	5,692	1,688	5.88	287
1960	923,804.37	857,204	732,622	218,897	5.89	37,164
1961	30,373.44	28,141	24,051	7,234	5.89	1,228
1962	484.75	448	383	116	5.89	20
1963	6,640.40	6,132	5,241	1,599	5.89	271
1964	2,194,066.11	2,022,351	1,728,431	531,457	5.90	90,077
1965	13,063.50	12,020	10,273	3,182	5.90	539

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1966	37,594.74	34,527	29,509	9,214	5.90	1,562
1967	26,492.07	24,283	20,754	6,533	5.90	1,107
1968	16,916.35	15,475	13,226	4,198	5.90	712
1969	4,963.29	4,530	3,872	1,241	5.91	210
1970	4,959.54	4,517	3,861	1,248	5.91	211
1971	37,087.63	33,700	28,802	9,398	5.91	1,590
1972	5,613,832.98	5,088,956	4,349,350	1,432,898	5.91	242,453
1973	1,335,042.07	1,207,222	1,031,770	343,324	5.91	58,092
1974	421,585.13	380,149	324,900	109,333	5.92	18,468
1975	522,494.36	469,876	401,586	136,583	5.92	23,071
1976	392,719.74	352,171	300,988	103,513	5.92	17,485
1977	249,096.89	222,710	190,342	66,227	5.92	11,187
1978	396,855.33	353,713	302,306	106,455	5.92	17,982
1979	719.31	639	546	195	5.93	33
1980	184,340.90	163,158	139,445	50,426	5.93	8,504
1981	50,557.87	44,587	38,107	13,968	5.93	2,355
1983	126,294.78	110,510	94,449	35,635	5.93	6,009
1984	1,292,092.55	1,125,411	961,849	369,007	5.94	62,122
1985	86,891.26	75,344	64,394	25,104	5.94	4,226
1986	328,048.43	283,098	241,954	95,936	5.94	16,151
1987	394,275.01	338,515	289,317	116,787	5.94	19,661
1988	2,378,430.97	2,031,140	1,735,943	713,841	5.94	120,175
1989	1,039,525.02	882,341	754,105	316,605	5.95	53,211
1990	383,113.56	323,175	276,206	118,401	5.95	19,899
1991	697,159.09	584,261	499,347	218,727	5.95	36,761
1992	267,112.58	222,285	189,979	85,147	5.95	14,310
1993	771,786.56	637,383	544,749	250,192	5.95	42,049
1994	2,901,701.55	2,375,999	2,030,682	958,071	5.96	160,750
1995	168,052.28	136,394	116,571	56,523	5.96	9,484
1996	246,409.86	198,088	169,299	84,503	5.96	14,178
1997	65,259.04	51,915	44,370	22,847	5.96	3,833
1998	33,017.65	25,971	22,196	11,812	5.96	1,982
1999	12,008,965.77	9,329,248	7,973,376	4,395,859	5.96	737,560
2000	78,509.13	60,128	51,389	29,475	5.97	4,937
2001	218,856.67	165,075	141,084	84,339	5.97	14,127
2002	1,052,256.14	780,472	667,042	416,782	5.97	69,813
2003	433,959.96	315,849	269,945	177,034	5.97	29,654
2004	560,009.88	399,032	341,038	235,772	5.97	39,493
2005	375,613.05	261,288	223,314	163,568	5.97	27,398

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DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
2006	1,566,805.83	1,059,176	905,240	708,570	5.98	118,490
2007	526,450.98	344,764	294,658	247,587	5.98	41,403
2008	64,028,942.65	40,390,302	34,520,154	31,429,657	5.98	5,255,795
2009	4,398,353.51	2,654,169	2,268,424	2,261,880	5.98	378,241
2010	1,023,526.62	585,510	500,415	553,818	5.98	92,612
2011	233,226.80	124,931	106,774	133,450	5.98	22,316
2012	4,033,146.53	1,984,724	1,696,273	2,457,868	5.99	410,329
2013	1,016,029.23	448,367	383,203	663,307	5.99	110,736
2014	1,181,018.42	447,824	382,739	833,710	5.99	139,184
2015	394,210.63	119,562	102,185	303,852	5.99	50,727
2016	4,477,696.89	923,651	789,412	3,822,616	5.99	638,166
2017	522,433.18	41,456	35,431	502,675	5.99	83,919
	124,033,278.41	83,267,752	71,165,984	56,588,293		9,474,175
GADSBY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1951	937,637.48	869,625	1,078,283			
1957	3,445.32	3,143	3,962			
1966	2,410.11	2,129	2,772			
1977	12,577.97	10,491	14,465			
1979	3,893.33	3,204	4,477			
1985	28,551.19	22,372	32,834			
1986	10,891.22	8,451	12,525			
1987	31,516.04	24,198	36,243			
1994	13,437.92	9,410	14,463	991	14.69	67
1995	80,643.89	55,523	85,336	7,405	14.70	504
2003	79,370.36	44,837	68,912	22,364	14.79	1,512
2017	26,878.58	1,001	1,538	29,372	14.93	1,967
	1,231,253.41	1,054,384	1,355,810	60,131		4,050

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GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -16						
1952	932,091.66	869,825	1,081,226			
1956	10,893.89	10,052	12,637			
1957	1,465.29	1,348	1,700			
1966	1,262.56	1,125	1,465			
1973	1,452.09	1,251	1,684			
1975	47,824.38	40,744	55,476			
1980	9,991.98	8,236	11,591			
1985	4,795.56	3,790	5,563			
1986	10,891.22	8,525	12,634			
1991	23,440.83	17,314	27,191			
1994	32,183.97	22,732	37,333			
2017	28,850.12	1,084	19,410	14,057	14.93	942
	1,105,143.55	986,026	1,267,910	14,057		942
GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1955	925,813.61	849,502	1,064,686			
1966	2,052.36	1,813	2,360			
1978	1,956.41	1,621	2,250			
1979	3,833.20	3,155	4,408			
1985	20,720.65	16,236	23,829			
1986	17,010.54	13,200	19,562			
1991	15,137.74	11,085	16,473	936	14.65	64
1996	33,121.27	22,391	33,274	4,816	14.71	327
2004	103,985.70	56,623	84,143	35,440	14.80	2,395
2006	31,936.55	15,937	23,683	13,044	14.82	880
2017	48,631.57	1,812	2,693	53,234	14.93	3,566
	1,204,199.60	993,375	1,277,360	107,470		7,232

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GADSBY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1951	670,040.60	621,438	770,547			
1952	570,234.52	527,554	655,770			
1954	19,513.28	17,955	22,440			
1955	284,410.50	260,968	327,072			
1956	1,515.85	1,387	1,743			
1957	6,608.59	6,028	7,600			
1958	6,159.04	5,600	7,083			
1959	43,979.11	39,859	50,576			
1961	248.64	224	286			
1965	3,207.69	2,845	3,683	6	14.33	
1966	664.82	587	760	5	14.34	
1967	2,431.90	2,139	2,769	28	14.36	2
1970	4,226.15	3,666	4,745	115	14.40	8
1972	542,894.47	466,274	603,574	20,754	14.42	1,439
1973	7,758.77	6,627	8,578	344	14.44	24
1974	1,137.71	966	1,250	58	14.45	4
1976	1,237,258.66	1,038,736	1,344,605	78,243	14.47	5,407
1977	141,124.69	117,713	152,375	9,918	14.49	684
1978	51,154.00	42,388	54,870	3,957	14.50	273
1979	76,517.31	62,974	81,517	6,477	14.51	446
1980	223,751.72	182,830	236,667	20,648	14.52	1,422
1982	22,558.21	18,145	23,488	2,454	14.55	169
1984	3,702.52	2,928	3,790	468	14.57	32
1985	463,384.90	363,102	470,022	62,871	14.58	4,312
1986	549,930.90	426,738	552,396	80,024	14.59	5,485
1987	55,972.22	42,975	55,630	8,739	14.61	598
1991	281,586.60	206,195	266,912	56,913	14.65	3,885
1992	1,104,320.25	797,553	1,032,402	237,566	14.66	16,205
1993	312,107.23	221,994	287,363	71,560	14.68	4,875
1994	2,971,105.01	2,080,438	2,693,049	723,722	14.69	49,266
1995	270,176.02	186,014	240,788	69,914	14.70	4,756
1996	185,252.12	125,233	162,109	50,931	14.71	3,462
1997	50,329.79	33,369	43,195	14,684	14.72	998
1998	8,602.12	5,584	7,228	2,664	14.73	181
1999	29,459.18	18,686	24,188	9,690	14.74	657
2000	3,745.67	2,318	3,001	1,307	14.75	89
2001	11,398.04	6,863	8,884	4,224	14.76	286
2003	208,648.98	117,869	152,577	87,369	14.79	5,907
2004	24,036.11	13,088	16,942	10,700	14.80	723

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GADSBY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
2005	21,084.08	11,020	14,265	9,982	14.81	674
2006	32,786.12	16,361	21,179	16,525	14.82	1,115
2007	70,818.46	33,551	43,431	38,011	14.83	2,563
2008	958,827.33	427,873	553,866	548,786	14.84	36,980
2009	77,957.86	32,464	42,023	47,628	14.85	3,207
2011	31,499.24	10,971	14,202	22,023	14.87	1,481
2012	21,797.05	6,738	8,722	16,345	14.88	1,098
2014	6,009.10	1,311	1,697	5,213	14.90	350
2016	16,728.47	1,757	2,274	16,963	14.92	1,137
2017	30,578.72	1,139	1,474	33,691	14.93	2,257
	11,719,240.32	8,621,035	11,085,607	2,391,519		162,457
HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1965	857,610.59	773,756	714,556	151,631	5.90	25,700
1982	149,435.00	128,737	118,887	32,042	5.93	5,403
1985	1,652.00	1,405	1,298	371	5.94	62
1993	2,454.59	1,988	1,836	643	5.95	108
1994	10,828.52	8,695	8,030	2,907	5.96	488
1996	32,442.44	25,574	23,617	9,150	5.96	1,535
2000	8,687.24	6,524	6,025	2,749	5.97	460
2006	49,090.66	32,541	30,051	19,530	5.98	3,266
2007	7,209.87	4,630	4,276	3,006	5.98	503
2014	11,466.91	4,264	3,938	7,644	5.99	1,276
	1,130,877.82	988,114	912,513	229,674		38,801
HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1976	1,650,480.19	1,451,327	1,340,286	326,699	5.92	55,186
1978	1,521.00	1,329	1,227	309	5.92	52
1979	79.00	69	64	16	5.93	3

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HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1982	87,143.00	75,073	69,329	18,685	5.93	3,151
1985	1,461.00	1,242	1,147	329	5.94	55
1989	9,622.00	8,008	7,395	2,323	5.95	390
1993	6,242.11	5,055	4,668	1,636	5.95	275
1996	4,625.65	3,646	3,367	1,305	5.96	219
2002	2,489.83	1,811	1,672	842	5.97	141
2004	29,127.90	20,352	18,795	10,624	5.97	1,780
2007	3,580.60	2,299	2,123	1,493	5.98	250
2012	6,250.59	3,016	2,785	3,528	5.99	589
2013	22,117.00	9,571	8,839	13,499	5.99	2,254
	1,824,739.87	1,582,798	1,461,698	381,289		64,345
HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1965	593,675.42	535,628	494,647	104,965	5.90	17,791
1976	755,309.84	664,171	613,355	149,508	5.92	25,255
1979	2,200.00	1,916	1,769	453	5.93	76
1982	62,701.00	54,016	49,883	13,445	5.93	2,267
1983	49,924.00	42,836	39,559	10,865	5.93	1,832
1984	144,105.00	123,078	113,661	31,885	5.94	5,368
1985	59,353.00	50,466	46,605	13,342	5.94	2,246
1986	4,015.00	3,398	3,138	917	5.94	154
1987	31,494.00	26,515	24,486	7,323	5.94	1,233
1988	5,828.00	4,880	4,507	1,380	5.94	232
1991	8,012.00	6,584	6,080	2,012	5.95	338
1993	100,211.45	81,153	74,944	26,270	5.95	4,415
1994	28,176.58	22,624	20,893	7,565	5.96	1,269
1996	36,570.20	28,828	26,622	10,314	5.96	1,731
1997	60,361.86	47,087	43,484	17,481	5.96	2,933
1998	5,190.59	4,004	3,698	1,545	5.96	259
2000	13,749.61	10,326	9,536	4,351	5.97	729
2001	11,975.41	8,857	8,179	3,916	5.97	656
2002	136,236.06	99,086	91,505	46,093	5.97	7,721
2003	21,698.97	15,486	14,301	7,615	5.97	1,276
2004	244,830.39	171,065	157,977	89,302	5.97	14,958

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HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
2005	18,415.19	12,561	11,600	6,999	5.97	1,172
2006	496,461.53	329,096	303,917	197,509	5.98	33,028
2009	37,978.59	22,473	20,754	17,605	5.98	2,944
2010	48,381.17	27,139	25,063	23,802	5.98	3,980
2011	11,645,071.71	6,116,697	5,648,709	6,112,814	5.98	1,022,210
2012	55,931.83	26,990	24,925	31,566	5.99	5,270
2013	41,239.29	17,845	16,480	25,172	5.99	4,202
2014	5,973.09	2,221	2,051	3,982	5.99	665
2015	70,813.76	21,060	19,449	52,073	5.99	8,693
2016	58,068.43	11,746	10,847	47,802	5.99	7,980
2017	41,894.62	3,260	3,011	39,303	5.99	6,561
	14,895,847.59	8,593,092	7,935,635	7,109,171		1,189,444
HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1978	21,315,510.00	17,073,116	14,752,665	7,628,621	11.69	652,577
1981	12,490.27	9,823	8,488	4,627	11.71	395
1982	17,243.53	13,468	11,638	6,468	11.72	552
1983	24,004.23	18,620	16,089	9,115	11.72	778
1984	455.86	351	303	175	11.73	15
1985	12,848.02	9,812	8,478	5,012	11.74	427
1986	130,924.30	99,148	85,673	51,798	11.75	4,408
1987	90,543.75	67,983	58,743	36,328	11.75	3,092
1988	54,325.00	40,409	34,917	22,124	11.76	1,881
1989	64,095.78	47,201	40,786	26,515	11.77	2,253
1990	5,019.52	3,657	3,160	2,111	11.78	179
1991	64,867.03	46,749	40,395	27,715	11.78	2,353
1993	6,876.96	4,833	4,176	3,045	11.80	258
2001	19,071.44	11,576	10,003	10,022	11.86	845
2004	10,294.40	5,717	4,940	5,869	11.88	494
2005	501,350.25	268,526	232,030	294,388	11.88	24,780
2006	129,557.84	66,557	57,511	78,525	11.89	6,604
2007	185,952.51	91,059	78,683	116,567	11.90	9,796
2008	60,983.09	28,309	24,461	39,571	11.90	3,325
2009	51,748.33	22,535	19,472	34,864	11.91	2,927

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YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
2011	70,079.24	25,888	22,369	51,214	11.92	4,296
2013	190,534.35	54,585	47,166	152,895	11.94	12,805
2017	68,971.27	2,906	2,511	69,909	11.96	5,845
	23,087,746.97	18,012,828	15,564,658	8,677,476		740,885
HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1980	11,351,709.58	8,985,241	7,764,033	4,155,262	11.70	355,151
1982	9,906.35	7,738	6,686	3,715	11.72	317
1983	17,231.31	13,366	11,549	6,543	11.72	558
1985	253.67	194	168	99	11.74	8
1986	36,972.87	27,999	24,194	14,628	11.75	1,245
1987	41,651.90	31,274	27,023	16,711	11.75	1,422
1988	2,528.50	1,881	1,625	1,030	11.76	88
1989	39,027.51	28,740	24,834	16,145	11.77	1,372
1990	10,445.78	7,610	6,576	4,392	11.78	373
1991	1,945.37	1,402	1,211	831	11.78	71
1992	5,054.46	3,599	3,110	2,197	11.79	186
1993	27,310.35	19,195	16,586	12,090	11.80	1,025
2001	10,366.00	6,292	5,437	5,447	11.86	459
2003	4,120.60	2,365	2,044	2,283	11.87	192
2005	313,187.03	167,745	144,946	183,900	11.88	15,480
2006	78,902.28	40,534	35,025	47,822	11.89	4,022
2007	26,670.53	13,060	11,285	16,719	11.90	1,405
2008	75,355.68	34,980	30,226	48,898	11.90	4,109
2009	4,071.45	1,773	1,532	2,743	11.91	230
2011	47,839.22	17,672	15,270	34,961	11.92	2,933
2013	57,984.54	16,612	14,354	46,530	11.94	3,897
2015	122,634.43	22,204	19,186	109,580	11.95	9,170
2017	178,630.27	7,527	6,504	181,058	11.96	15,139
	12,463,799.68	9,459,003	8,173,405	4,913,585		418,852

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1983	53,016,014.98	41,123,303	35,534,128	20,132,687	11.72	1,717,806
1986	4,578.46	3,467	2,996	1,812	11.75	154
1987	533,304.98	400,424	346,001	213,969	11.75	18,210
1990	1,643.82	1,198	1,035	691	11.78	59
1991	105,731.89	76,200	65,843	45,175	11.78	3,835
1994	54,431.29	37,735	32,606	24,547	11.81	2,078
1995	80,510.81	55,016	47,539	36,998	11.81	3,133
2001	185,397.22	112,535	97,240	97,427	11.86	8,215
2003	37,357.02	21,440	18,526	20,699	11.87	1,744
2004	80,339.44	44,620	38,556	45,801	11.88	3,855
2005	412,121.39	220,734	190,733	241,994	11.88	20,370
2006	159,561.95	81,971	70,830	96,710	11.89	8,134
2007	46,011.99	22,532	19,470	28,843	11.90	2,424
2008	72,178.90	33,506	28,952	46,836	11.90	3,936
2009	25,097.18	10,929	9,444	16,908	11.91	1,420
2011	392,419.51	144,964	125,262	286,779	11.92	24,059
2012	182,410.93	60,212	52,028	139,503	11.93	11,693
2015	280,138.86	50,723	43,829	250,317	11.95	20,947
2016	14,842.59	1,726	1,491	14,093	11.96	1,178
2017	42,105.56	1,774	1,533	42,678	11.96	3,568
	55,726,198.77	42,505,009	36,728,043	21,784,466		1,856,818
HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1978	7,587,297.46	6,077,209	5,251,240	2,715,423	11.69	232,286
1980	89,447.80	70,801	61,178	32,742	11.70	2,798
1981	720,993.87	567,010	489,946	267,097	11.71	22,809
1983	17,865.72	13,858	11,975	6,784	11.72	579
1986	3,047.19	2,308	1,994	1,205	11.75	103
1987	1,121.13	842	728	450	11.75	38
1989	28,406.56	20,919	18,076	11,751	11.77	998
1990	173,374.85	126,315	109,147	72,896	11.78	6,188
1991	12,269.75	8,843	7,641	5,242	11.78	445
1992	37,775.70	26,898	23,242	16,422	11.79	1,393
1993	38,842.08	27,300	23,590	17,195	11.80	1,457

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1997	15,877.20	10,494	9,068	7,603	11.83	643
2002	32,958.69	19,489	16,840	17,766	11.86	1,498
2003	25,690.57	14,745	12,741	14,234	11.87	1,199
2004	30,895.08	17,159	14,827	17,613	11.88	1,483
2005	188,203.06	100,802	87,102	110,511	11.88	9,302
2006	101,653.62	52,222	45,124	61,612	11.89	5,182
2007	27,029.31	13,236	11,437	16,944	11.90	1,424
2008	69,991.24	32,490	28,074	45,417	11.90	3,817
2009	57,235.21	24,925	21,537	38,560	11.91	3,238
2011	62,402.91	23,052	19,919	45,604	11.92	3,826
2012	2,533.05	836	722	1,937	11.93	162
2015	54,003.66	9,778	8,449	48,255	11.95	4,038
2016	28,939.35	3,366	2,909	27,478	11.96	2,297
	9,407,855.06	7,264,897	6,277,506	3,600,742		307,203
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1978	31,539,511.28	25,262,250	21,828,792	11,287,695	11.69	965,586
1980	11,141,147.74	8,818,575	7,620,019	4,078,186	11.70	348,563
1981	113,642.36	89,372	77,225	42,099	11.71	3,595
1982	18,114.31	14,149	12,226	6,794	11.72	580
1983	44,578,545.68	34,578,553	29,878,892	16,928,581	11.72	1,444,418
1984	40,314.41	31,035	26,817	15,513	11.73	1,323
1985	497,027.03	379,593	328,002	193,877	11.74	16,514
1986	1,774,283.06	1,343,649	1,161,030	701,967	11.75	59,742
1987	816,100.02	612,756	529,475	327,430	11.75	27,866
1988	684,609.28	509,233	440,022	278,818	11.76	23,709
1989	713,305.82	525,283	453,890	295,081	11.77	25,071
1990	711,417.72	518,313	447,868	299,121	11.78	25,392
1991	101,336.61	73,032	63,106	43,297	11.78	3,675
1992	204,851.04	145,861	126,037	89,057	11.79	7,554
1993	521,447.45	366,499	316,687	230,833	11.80	19,562
1994	774,415.75	536,865	463,898	349,238	11.81	29,571
1995	1,113,455.67	760,869	657,457	511,671	11.81	43,325
1996	346,645.13	233,091	201,411	162,566	11.82	13,753

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1997	477,220.53	315,431	272,560	228,522	11.83	19,317
1998	209,264.57	135,752	117,302	102,426	11.84	8,651
1999	149,384.33	94,991	82,081	74,773	11.84	6,315
2000	108,579.88	67,534	58,355	55,654	11.85	4,697
2002	94,879.18	56,105	48,480	51,144	11.86	4,312
2003	498,673.77	286,204	247,305	276,302	11.87	23,277
2004	1,742,648.70	967,863	836,318	993,463	11.88	83,625
2005	702,815.70	376,432	325,270	412,686	11.88	34,738
2006	961,493.10	493,941	426,808	582,760	11.89	49,013
2007	453,954.36	222,296	192,083	284,569	11.90	23,913
2008	2,709,275.73	1,257,659	1,086,727	1,758,012	11.90	147,732
2009	512,783.07	223,305	192,955	345,467	11.91	29,006
2010	200,107.83	80,814	69,830	140,283	11.92	11,769
2011	336,533.48	124,319	107,422	245,938	11.92	20,632
2012	165,868.41	54,751	47,310	126,852	11.93	10,633
2013	835,107.55	239,243	206,727	670,136	11.94	56,125
2014	364,576.26	86,583	74,815	307,990	11.94	25,795
2015	2,746,897.97	497,359	429,762	2,454,481	11.95	205,396
2016	1,673,828.17	194,698	168,236	1,589,283	11.96	132,883
2017	228,513.42	9,629	8,320	231,619	11.96	19,366
	110,862,576.37	80,583,887	69,631,521	46,774,184		3,976,994
HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1977	16,582,991.61	13,484,941	11,564,113	6,013,859	11.68	514,885
1978	1,103.69	892	765	405	11.69	35
1980	1,565,930.05	1,251,288	1,073,051	586,834	11.70	50,157
1981	6,336.99	5,031	4,314	2,403	11.71	205
1983	7,786.59	6,097	5,229	3,025	11.72	258
1984	30,788.23	23,927	20,519	12,117	11.73	1,033
1986	120,755.77	92,318	79,168	48,833	11.75	4,156
1987	16,823.20	12,752	10,936	6,897	11.75	587
1989	16,376.08	12,174	10,440	6,919	11.77	588
1991	16,197.66	11,785	10,106	7,063	11.78	600
1994	32,227.92	22,555	19,342	14,819	11.81	1,255

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HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1995	32,812.46	22,636	19,412	15,370	11.81	1,301
1997	107,999.99	72,065	61,800	52,680	11.83	4,453
1999	41,865.72	26,875	23,047	21,331	11.84	1,802
2003	13,977.18	8,098	6,945	7,871	11.87	663
2004	100,742.53	56,485	48,439	58,348	11.88	4,911
2005	176,768.39	95,580	81,965	105,409	11.88	8,873
2006	193,041.23	100,114	85,854	118,770	11.89	9,989
2008	354,227.78	166,000	142,355	233,127	11.90	19,591
2009	197,068.01	86,636	74,295	134,597	11.91	11,301
2011	58,252.72	21,724	18,630	43,118	11.92	3,617
2012	75,709.74	25,229	21,635	58,617	11.93	4,913
2016	125,987.94	14,794	12,687	120,861	11.96	10,105
	19,875,771.48	15,619,996	13,395,045	7,673,273		655,278
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1974	13,183,982.04	10,888,638	9,337,634	4,637,387	11.65	398,059
1980	724,328.81	578,790	496,346	271,443	11.70	23,200
1981	58,694.82	46,599	39,961	22,255	11.71	1,901
1983	7,684.44	6,017	5,160	2,986	11.72	255
1984	27,714.99	21,539	18,471	10,907	11.73	930
1986	44,118.93	33,729	28,925	17,842	11.75	1,518
1987	5,181.73	3,928	3,368	2,124	11.75	181
1988	33,779.48	25,366	21,753	14,053	11.76	1,195
1989	24,415.11	18,151	15,566	10,314	11.77	876
1990	1,889.55	1,390	1,192	811	11.78	69
1991	43,463.22	31,622	27,118	18,953	11.78	1,609
1992	16,592.15	11,927	10,228	7,360	11.79	624
1994	91,161.44	63,800	54,712	41,919	11.81	3,549
1997	51,661.38	34,472	29,562	25,199	11.83	2,130
1999	42,810.89	27,482	23,567	21,812	11.84	1,842
2001	49,148.29	30,117	25,827	26,270	11.86	2,215
2002	53,498.92	31,937	27,388	29,321	11.86	2,472
2003	21,312.87	12,349	10,590	12,002	11.87	1,011
2004	102,951.22	57,723	49,501	59,627	11.88	5,019

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
2005	28,886.74	15,619	13,394	17,226	11.88	1,450
2006	11,212,028.80	5,814,733	4,986,468	6,898,282	11.89	580,175
2008	308,902.24	144,760	124,140	203,296	11.90	17,084
2009	85,326.45	37,512	32,169	58,277	11.91	4,893
2012	2,373.90	791	678	1,838	11.93	154
	26,221,908.41	17,938,991	15,383,717	12,411,506		1,052,411
HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1974	31,556,624.60	26,062,585	22,350,167	11,099,856	11.65	952,777
1977	9,297,125.49	7,560,227	6,483,330	3,371,623	11.68	288,666
1979	368,549.06	296,325	254,116	136,546	11.69	11,681
1980	3,151,561.43	2,518,319	2,159,603	1,181,052	11.70	100,945
1981	180,592.19	143,376	122,953	68,475	11.71	5,848
1982	2,415,365.65	1,904,547	1,633,259	927,029	11.72	79,098
1983	637,106.31	498,895	427,831	247,502	11.72	21,118
1984	695,048.09	540,164	463,222	273,529	11.73	23,319
1985	1,339,832.98	1,033,013	885,868	534,355	11.74	45,516
1986	1,691,876.49	1,293,446	1,109,204	684,185	11.75	58,229
1987	806,237.70	611,116	524,067	330,545	11.75	28,131
1988	101,549.60	76,255	65,393	42,250	11.76	3,593
1989	51,366.31	38,187	32,748	21,701	11.77	1,844
1990	56,862.91	41,823	35,866	24,409	11.78	2,072
1991	121,855.58	88,656	76,028	53,139	11.78	4,511
1992	526,270.54	378,293	324,408	233,439	11.79	19,800
1993	152,526.48	108,224	92,808	68,870	11.80	5,836
1994	447,853.84	313,432	268,786	205,939	11.81	17,438
1995	287,030.62	198,007	169,802	134,450	11.81	11,384
1996	862,759.10	585,662	502,239	412,286	11.82	34,880
1998	278,991.06	182,708	156,683	139,048	11.84	11,744
1999	724,321.17	464,968	398,737	369,044	11.84	31,169
2001	465,221.95	285,077	244,470	248,665	11.86	20,967
2002	348,216.63	207,871	178,261	190,848	11.86	16,092
2003	716,379.43	415,067	355,944	403,418	11.87	33,986
2004	1,089,291.99	610,752	523,755	630,895	11.88	53,106

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HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
2005	326,761.78	176,682	151,515	194,853	11.88	16,402
2006	956,489.69	496,050	425,391	588,488	11.89	49,494
2007	439,780.17	217,406	186,438	279,729	11.90	23,507
2008	5,430,804.07	2,545,016	2,182,498	3,574,155	11.90	300,349
2009	2,794,243.25	1,228,418	1,053,439	1,908,459	11.91	160,240
2010	86,009.59	35,066	30,071	61,099	11.92	5,126
2011	1,322,988.02	493,381	423,103	979,265	11.92	82,153
2012	3,098,007.07	1,032,356	885,305	2,398,583	11.93	201,055
2013	97,033.45	28,063	24,066	78,790	11.94	6,599
2014	407,589.01	97,720	83,801	348,244	11.94	29,166
2015	3,665,646.14	670,030	574,589	3,310,996	11.95	277,071
2016	1,218,227.60	143,053	122,676	1,168,645	11.96	97,713
2017	654,412.27	27,837	23,872	669,805	11.96	56,004
	78,868,409.31	53,648,073	46,006,310	37,594,204		3,188,629
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1974	13,813,887.76	12,194,582	10,664,922	3,839,660	7.85	489,129
1979	1,761.00	1,525	1,334	515	7.87	65
1985	29,486.00	24,762	21,656	9,304	7.89	1,179
1987	3,377.00	2,800	2,449	1,097	7.90	139
1988	1,385.00	1,141	998	456	7.90	58
1990	77,266.03	62,668	54,807	26,322	7.91	3,328
1991	14,646.55	11,782	10,304	5,075	7.91	642
2003	123,911.79	83,724	73,222	56,886	7.95	7,155
2005	84,240.63	53,898	47,137	41,315	7.95	5,197
2006	377,077.36	233,227	203,972	191,960	7.96	24,116
2007	178,339.04	106,204	92,882	94,374	7.96	11,856
2011	43,374.74	20,406	17,846	27,697	7.97	3,475
2012	147,154.12	62,953	55,056	99,456	7.97	12,479
2013	275,888.90	104,156	91,091	198,592	7.98	24,886
2017	272,661.20	16,860	14,745	271,549	7.99	33,986
	15,444,457.12	12,980,688	11,352,421	4,864,259		617,690

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1975	12,011,672.00	10,567,052	9,241,545	3,370,711	7.85	429,390
1985	29,486.00	24,762	21,656	9,304	7.89	1,179
1988	1,386.00	1,141	998	457	7.90	58
1990	77,266.08	62,668	54,807	26,322	7.91	3,328
1991	14,646.57	11,782	10,304	5,075	7.91	642
2005	296,522.30	189,717	165,919	145,429	7.95	18,293
2007	34,273.23	20,410	17,850	18,137	7.96	2,279
2009	101,443.17	54,880	47,996	58,519	7.96	7,352
2017	269,091.92	16,639	14,552	267,995	7.99	33,541
	12,835,787.27	10,949,051	9,575,627	3,901,950		496,062
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1976	11,969,908.00	10,489,967	9,174,130	3,394,273	7.86	431,841
1979	18,678.00	16,171	14,143	5,469	7.87	695
1985	29,486.00	24,762	21,656	9,304	7.89	1,179
1986	28,782.00	24,025	21,011	9,210	7.89	1,167
1987	3,377.00	2,800	2,449	1,097	7.90	139
1988	1,386.00	1,141	998	457	7.90	58
1990	77,266.08	62,668	54,807	26,322	7.91	3,328
1991	14,646.57	11,782	10,304	5,075	7.91	642
2005	84,240.63	53,898	47,137	41,316	7.95	5,197
2006	65,826.22	40,714	35,607	33,511	7.96	4,210
2007	426,297.08	253,868	222,023	225,589	7.96	28,340
2009	102,856.11	55,644	48,664	59,335	7.96	7,454
2012	23,031.22	9,853	8,617	15,566	7.97	1,953
2017	106,932.73	6,612	5,783	106,497	7.99	13,329
	12,952,713.64	11,053,905	9,667,329	3,933,020		499,532

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1979	38,184,423.85	33,060,017	28,913,045	11,180,600	7.87	1,420,661
1982	165,579.00	141,355	123,624	50,234	7.88	6,375
1985	484,960.00	407,265	356,179	153,029	7.89	19,395
1986	938.00	783	685	300	7.89	38
1988	5,747.00	4,733	4,139	1,895	7.90	240
1990	77,266.08	62,668	54,807	26,322	7.91	3,328
1991	14,646.57	11,782	10,304	5,075	7.91	642
1993	50,158.11	39,619	34,649	18,017	7.91	2,278
1995	33,035.16	25,536	22,333	12,354	7.92	1,560
2004	71,911.47	47,365	41,424	34,083	7.95	4,287
2005	84,240.65	53,898	47,137	41,316	7.95	5,197
2008	76,907.61	43,811	38,315	42,438	7.96	5,331
2009	276,771.60	149,731	130,949	159,661	7.96	20,058
2011	11,778.66	5,541	4,846	7,522	7.97	944
2013	226,349.42	85,453	74,734	162,933	7.98	20,418
2017	146,207.98	9,041	7,907	145,611	7.99	18,224
	39,910,921.16	34,148,598	29,865,077	12,041,390		1,528,976
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1976	31,854,378.79	27,915,951	24,414,239	9,032,859	7.86	1,149,219
1977	16,114.00	14,069	12,304	4,615	7.86	587
1978	16,817.00	14,625	12,790	4,867	7.86	619
1979	65,710.00	56,892	49,756	19,240	7.87	2,445
1980	250,298.00	215,762	188,697	74,116	7.87	9,418
1981	22,493.00	19,301	16,880	6,738	7.87	856
1982	581,518.00	496,443	434,170	176,424	7.88	22,389
1983	323,813.00	275,036	240,536	99,468	7.88	12,623
1984	280,376.00	236,873	207,160	87,235	7.88	11,070
1985	592,360.58	497,458	435,058	186,921	7.89	23,691
1986	537,262.00	448,457	392,204	171,922	7.89	21,790
1987	651,278.06	540,009	472,272	211,570	7.90	26,781
1988	174,883.43	144,025	125,959	57,669	7.90	7,300
1989	199,176.74	162,843	142,416	66,719	7.90	8,445
1990	1,668,324.99	1,353,115	1,183,383	568,358	7.91	71,853

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JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1991	2,964,282.53	2,384,515	2,085,407	1,027,090	7.91	129,847
1992	2,876,971.98	2,293,890	2,006,150	1,014,671	7.91	128,277
1993	364,126.25	287,617	251,539	130,794	7.91	16,535
1994	917,687.32	717,235	627,267	336,305	7.92	42,463
1995	671,921.76	519,388	454,237	251,281	7.92	31,727
1996	654,859.79	500,265	437,513	250,090	7.92	31,577
1997	43,488.84	32,781	28,669	16,994	7.93	2,143
1998	155,308.21	115,443	100,962	62,112	7.93	7,833
1999	175,525.37	128,477	112,361	71,940	7.93	9,072
2001	161,424.56	113,999	99,699	69,797	7.94	8,791
2002	514,898.47	356,246	311,559	229,084	7.94	28,852
2003	620,849.78	419,493	366,873	285,019	7.95	35,851
2004	583,496.66	384,323	336,114	276,557	7.95	34,787
2005	328,549.41	210,208	183,840	161,137	7.95	20,269
2006	1,140,649.41	705,506	617,009	580,673	7.96	72,949
2007	719,153.39	428,269	374,548	380,563	7.96	47,809
2008	342,125.54	194,894	170,447	188,785	7.96	23,717
2009	3,917,002.39	2,119,065	1,853,254	2,259,598	7.96	283,869
2010	239,122.53	121,389	106,162	144,916	7.97	18,183
2011	753,493.95	354,491	310,024	481,144	7.97	60,369
2012	607,916.81	260,068	227,446	410,867	7.97	51,552
2013	1,383,786.16	522,417	456,886	996,089	7.98	124,823
2014	1,989,689.88	635,673	555,936	1,533,239	7.98	192,135
2015	5,068,796.75	1,269,620	1,110,362	4,211,875	7.98	527,804
2016	959,540.73	159,420	139,423	868,095	7.98	108,784
2017	1,249,845.85	77,284	67,590	1,244,748	7.99	155,788
	66,639,317.91	47,702,835	41,719,102	28,252,182		3,564,892
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1963	1,994,805.24	1,795,612	1,461,406	712,932	10.63	67,068
1965	14,738.61	13,186	10,732	5,333	10.65	501
1968	187.91	166	135	70	10.67	7
1977	322.62	275	224	128	10.73	12
1978	1,193.79	1,013	824	477	10.74	44

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NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1980	16,666.43	13,980	11,378	6,788	10.75	631
1981	22,468.88	18,732	15,246	9,246	10.76	859
1982	350,588.04	290,481	236,416	145,725	10.76	13,543
1983	20,191.66	16,617	13,524	8,485	10.77	788
1984	9,514.72	7,775	6,328	4,043	10.78	375
1985	169,875.91	137,809	112,159	73,005	10.78	6,772
1986	17,334.00	13,951	11,354	7,540	10.79	699
1990	112,051.28	86,984	70,794	51,342	10.81	4,749
1991	110.70	85	69	51	10.82	5
1992	195,901.94	148,736	121,053	92,480	10.83	8,539
1993	38,120.61	28,605	23,281	18,271	10.83	1,687
1997	152,080.30	107,658	87,620	78,147	10.86	7,196
2002	85,341.54	54,328	44,216	48,806	10.89	4,482
2005	40,019.08	23,197	18,879	24,741	10.90	2,270
2006	33,380.35	18,584	15,125	21,260	10.91	1,949
2007	17,878,078.08	9,510,682	7,740,517	11,746,589	10.92	1,075,695
2017	30,689.70	1,458	1,187	32,265	10.97	2,941
	21,183,661.39	12,289,914	10,002,467	13,087,724		1,200,812
NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1968	1,696,675.71	1,502,951	1,223,216	626,161	10.67	58,684
1973	3,938.73	3,422	2,785	1,508	10.70	141
1977	1,794.27	1,530	1,245	711	10.73	66
1979	18,852.60	15,906	12,946	7,604	10.74	708
1980	19,914.00	16,704	13,595	8,111	10.75	755
1982	25,342.76	20,998	17,090	10,534	10.76	979
1983	137,766.32	113,375	92,273	57,892	10.77	5,375
1985	20,000.00	16,225	13,205	8,595	10.78	797
1986	13,945.04	11,223	9,134	6,066	10.79	562
1988	2,306.78	1,825	1,485	1,029	10.80	95
1993	139,009.07	104,311	84,896	66,624	10.83	6,152
1997	12,860.23	9,104	7,410	6,608	10.86	608
2000	91,633.83	61,222	49,827	50,054	10.88	4,601
2004	53,003.57	31,806	25,886	31,888	10.90	2,926

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NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
2005	7,434.89	4,310	3,508	4,596	10.90	422
2007	67,547.27	35,933	29,245	44,382	10.92	4,064
2009	20,279.77	9,632	7,839	14,266	10.93	1,305
2010	15,142.58	6,696	5,450	11,056	10.93	1,012
2011	26,932,102.07	10,898,705	8,870,196	20,485,795	10.94	1,872,559
2015	21,786.54	4,396	3,578	20,170	10.96	1,840
2017	60,797.03	2,889	2,351	63,917	10.97	5,827
	29,362,133.06	12,873,163	10,477,160	21,527,565		1,969,478
NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -8						
1971	4,368,939.66	3,792,081	3,086,284	1,632,171	10.69	152,682
1976	3,587.48	3,046	2,479	1,395	10.72	130
1978	26,143.04	21,971	17,882	10,353	10.74	964
1979	46,820.60	39,140	31,855	18,711	10.74	1,742
1981	4,475,723.77	3,697,166	3,009,035	1,824,746	10.76	169,586
1982	180,369.35	148,074	120,514	74,285	10.76	6,904
1983	256,284.17	208,974	170,079	106,708	10.77	9,908
1984	90,516.14	73,284	59,644	38,113	10.78	3,536
1985	3,176.17	2,553	2,078	1,352	10.78	125
1986	30,146.81	24,040	19,566	12,993	10.79	1,204
1987	25,827.84	20,424	16,623	11,271	10.80	1,044
1989	1,145.34	889	724	513	10.81	47
1992	3,093.07	2,327	1,894	1,447	10.83	134
1993	30,779.39	22,885	18,626	14,616	10.83	1,350
1998	3,020,611.06	2,082,105	1,694,576	1,567,684	10.86	144,354
2000	12,148.46	8,042	6,545	6,575	10.88	604
2002	129,915.84	81,945	66,693	73,616	10.89	6,760
2003	286,323.85	175,704	143,001	166,228	10.89	15,264
2004	67,502.75	40,135	32,665	40,238	10.90	3,692
2005	69,228.30	39,760	32,360	42,407	10.90	3,891
2006	5,239.02	2,890	2,352	3,306	10.91	303
2007	960,836.40	506,451	412,188	625,515	10.92	57,282

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NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -8						
2008	61,435.10	30,746	25,023	41,326	10.92	3,784
2009	41,916.81	19,726	16,055	29,216	10.93	2,673
2011	19,301.19	7,739	6,299	14,547	10.94	1,330
	14,217,011.61	11,052,097	8,995,038	6,359,335		589,293
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1963	2,504,642.20	2,254,538	1,834,915	895,145	10.63	84,209
1967	472,711.09	420,211	342,000	173,255	10.66	16,253
1968	608,869.85	539,350	438,964	224,704	10.67	21,059
1969	9,742.61	8,599	6,999	3,621	10.68	339
1971	1,910,638.91	1,673,720	1,362,201	720,396	10.69	67,390
1975	5,794.20	4,989	4,060	2,255	10.72	210
1976	43,078.09	36,920	30,048	16,907	10.72	1,577
1977	42,598.78	36,325	29,564	16,869	10.73	1,572
1978	100,657.75	85,376	69,485	40,231	10.74	3,746
1979	169,422.57	142,942	116,337	68,334	10.74	6,363
1980	113,563.67	95,260	77,530	46,255	10.75	4,303
1981	439,032.69	366,020	297,895	180,651	10.76	16,789
1982	315,315.64	261,256	212,630	131,064	10.76	12,181
1983	440,741.89	362,709	295,200	185,208	10.77	17,197
1984	376,188.18	307,390	250,177	159,868	10.78	14,830
1985	4,996,080.29	4,052,983	3,298,626	2,147,101	10.78	199,174
1986	338,194.57	272,183	221,523	147,109	10.79	13,634
1987	1,632,693.71	1,303,067	1,060,535	719,101	10.80	66,583
1988	742,849.51	587,814	478,408	331,298	10.80	30,676
1989	11,102.07	8,702	7,082	5,019	10.81	464
1990	1,181,719.39	917,354	746,613	541,462	10.81	50,089
1991	91,050.24	69,929	56,914	42,331	10.82	3,912
1992	224,913.04	170,763	138,980	106,175	10.83	9,804
1993	7,285,108.72	5,466,663	4,449,186	3,491,582	10.83	322,399
1994	5,418,901.87	4,013,419	3,266,426	2,640,177	10.84	243,559
1995	86,838.61	63,410	51,608	43,046	10.85	3,967
1996	954,241.43	686,679	558,872	481,252	10.85	44,355
1997	154,520.42	109,385	89,026	79,401	10.86	7,311

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NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1998	1,363,922.06	948,855	772,250	714,425	10.86	65,785
1999	12,414.78	8,472	6,895	6,637	10.87	611
2000	234,337.37	156,564	127,424	128,004	10.88	11,765
2001	356,902.89	233,127	189,736	199,288	10.88	18,317
2002	300,713.87	191,432	155,802	171,976	10.89	15,792
2003	310,124.06	192,072	156,323	181,712	10.89	16,686
2004	572,886.50	343,770	279,786	344,660	10.90	31,620
2005	1,014,715.56	588,181	478,706	627,333	10.90	57,553
2006	853,665.86	475,260	386,803	543,693	10.91	49,834
2007	2,892,781.54	1,538,886	1,252,463	1,900,669	10.92	174,054
2008	1,408,644.18	711,499	579,072	956,350	10.92	87,578
2009	3,151,397.93	1,496,743	1,218,163	2,216,860	10.93	202,823
2010	875,295.16	387,029	314,994	639,078	10.93	58,470
2011	814,535.05	329,621	268,271	619,573	10.94	56,634
2012	836,768.81	304,397	247,741	664,337	10.94	60,726
2013	544,608.34	172,353	140,274	453,349	10.95	41,402
2014	1,434,144.83	377,814	307,494	1,255,724	10.95	114,678
2015	882,996.52	178,181	145,017	817,449	10.96	74,585
2016	753,973.98	98,275	79,984	741,848	10.97	67,625
2017	11,377,385.56	540,575	439,961	11,961,389	10.97	1,090,373
	60,663,426.84	33,591,062	27,338,963	38,784,172		3,560,856
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1978	38,946,223.71	32,521,717	29,273,602	10,841,008	8.83	1,227,747
1981	5,939.92	4,888	4,400	1,718	8.84	194
1983	27,305.09	22,219	20,000	8,124	8.85	918
1984	22,096.56	17,875	16,090	6,670	8.85	754
1985	214,679.06	172,542	155,309	65,810	8.86	7,428
1986	23,664.89	18,895	17,008	7,367	8.86	831
1987	1,950,580.81	1,545,981	1,391,576	617,522	8.87	69,619
1988	67,590.70	53,177	47,866	21,752	8.87	2,452
1989	878,861.35	686,026	617,509	287,718	8.87	32,437
1990	625,068.76	483,632	435,329	208,492	8.88	23,479
1991	145,505.46	111,583	100,439	49,432	8.88	5,567

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1992	340,235.25	258,325	232,525	117,918	8.89	13,264
1993	293,374.42	220,449	198,432	103,744	8.89	11,670
1994	217,478.58	161,567	145,430	78,572	8.90	8,828
1995	161,073.22	118,244	106,434	59,471	8.90	6,682
1996	870,762.00	630,985	567,965	328,920	8.90	36,957
1997	94,685.01	67,634	60,879	36,647	8.91	4,113
1998	17,967.37	12,640	11,378	7,129	8.91	800
1999	16,971.18	11,744	10,571	6,909	8.91	775
2000	15,232.79	10,344	9,311	6,379	8.92	715
2001	201,214.30	133,948	120,570	86,681	8.92	9,718
2002	20,029.25	13,033	11,731	8,899	8.93	997
2003	116,435.80	73,925	66,542	53,387	8.93	5,978
2004	341,890.17	211,130	190,043	162,104	8.93	18,153
2005	190,758.00	114,130	102,731	93,750	8.94	10,487
2006	809,136.76	467,285	420,615	412,796	8.94	46,174
2007	304,716.70	168,840	151,977	161,881	8.95	18,087
2008	1,202,172.12	635,612	572,130	666,107	8.95	74,425
2009	2,011,808.24	1,006,304	905,799	1,166,363	8.95	130,320
2010	4,464.06	2,089	1,880	2,718	8.96	303
2011	707,732.71	305,662	275,134	453,831	8.96	50,651
2012	101,537.02	39,689	35,725	68,858	8.96	7,685
2013	121,114.52	41,552	37,402	87,346	8.97	9,738
2014	29,271.57	8,445	7,602	22,548	8.97	2,514
2015	365,357.65	81,695	73,536	302,783	8.98	33,717
2016	288,458.81	42,526	38,279	258,834	8.98	28,823
2017	763,217.47	41,460	37,319	748,795	8.98	83,385
	52,514,611.28	40,517,792	36,471,067	17,618,983		1,986,385
BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -9						
1984	5,296,681.46	3,599,993	3,217,537	2,555,845	19.21	133,048
1986	230,686.90	153,245	136,965	114,484	19.25	5,947
1987	25,218.36	16,546	14,788	12,700	19.27	659
1988	66,753.25	43,231	38,638	34,123	19.29	1,769
1990	110,869.66	69,799	62,384	58,464	19.33	3,025

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -9						
1992	18,136.91	11,058	9,883	9,886	19.37	510
1993	14,239.05	8,532	7,626	7,895	19.39	407
1995	83,814.04	48,315	43,182	48,175	19.43	2,479
1996	57,090.00	32,217	28,794	33,434	19.45	1,719
1999	13,749.75	7,202	6,437	8,550	19.51	438
2000	2,238.23	1,139	1,018	1,422	19.53	73
2001	8,536.96	4,208	3,761	5,544	19.55	284
2002	20,016.42	9,534	8,521	13,297	19.57	679
2004	68,344.56	30,052	26,859	47,636	19.61	2,429
2005	5,586.24	2,346	2,097	3,992	19.63	203
2006	480,332.25	191,477	171,135	352,427	19.65	17,935
2008	48,532.84	17,087	15,272	37,629	19.68	1,912
2011	64,661.89	17,338	15,496	54,985	19.74	2,785
2017	31,668.38	848	758	33,761	19.85	1,701
	6,647,157.15	4,264,167	3,811,151	3,434,250		178,002
BLUNDELL GEOTHERMAL UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -9						
2007	545,271.83	205,109	183,319	411,028	19.66	20,907
2011	15,778.16	4,231	3,782	13,417	19.74	680
2012	128,322.13	30,281	27,064	112,807	19.76	5,709
	689,372.12	239,621	214,164	537,252		27,296
BLUNDELL GEOTHERMAL STEAM FIELD						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
1994	10,850.00	6,263	7,347	4,263	19.41	220
2008	67,355.66	23,280	27,308	44,762	19.68	2,274
2009	124,757.23	39,938	46,849	86,641	19.70	4,398
2014	47,800.27	7,667	8,994	42,153	19.79	2,130
	250,763.16	77,148	90,498	177,819		9,022

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
BLUNDELL GEOTHERMAL COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -9						
1992	1,213.19	740	661	661	19.37	34
2008	94,883.64	33,407	29,858	73,565	19.68	3,738
2009	468,490.49	152,778	136,547	374,108	19.70	18,990
2011	109,985.57	29,490	26,357	93,527	19.74	4,738
2012	65,672.12	15,497	13,851	57,732	19.76	2,922
	740,245.01	231,912	207,274	599,593		30,422
	1,029,940,704.91	728,735,051	632,827,984	451,094,963		50,594,481
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.9	4.91

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA PLANT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. -5						
1978	7,151,342.33	6,201,533	4,789,041	2,719,868	6.94	391,912
1980	178,318.81	153,497	118,536	68,699	6.95	9,885
1981	111,717,055.47	95,797,766	73,978,393	43,324,515	6.95	6,233,743
1982	64,849.34	55,365	42,755	25,337	6.96	3,640
1983	768,133.11	652,999	504,269	302,271	6.96	43,430
1984	783,078.42	662,464	511,578	310,654	6.97	44,570
1985	772,630.93	650,259	502,153	309,110	6.98	44,285
1986	3,678,011.17	3,079,682	2,378,238	1,483,673	6.98	212,561
1987	261,512.06	217,701	168,116	106,471	6.99	15,232
1988	3,536,855.95	2,926,172	2,259,693	1,454,006	7.00	207,715
1989	990,298.34	813,935	628,549	411,264	7.01	58,668
1990	342,759.35	279,831	216,095	143,802	7.01	20,514
1991	58,008.00	47,004	36,298	24,610	7.02	3,506
1994	283,682.81	223,924	172,922	124,945	7.05	17,723
1996	901,986.64	697,406	538,561	408,525	7.06	57,865
1999	421,040.12	312,997	241,707	200,385	7.09	28,263
2000	2,380,950.30	1,742,423	1,345,560	1,154,438	7.10	162,597
2001	2,122,782.63	1,526,767	1,179,023	1,049,899	7.11	147,665
2002	592,555.45	418,039	322,824	299,359	7.12	42,045
2003	5,713,128.16	3,944,441	3,046,036	2,952,749	7.13	414,130
2004	7,191,067.91	4,845,611	3,741,951	3,808,671	7.14	533,427
2005	3,812,787.13	2,500,020	1,930,603	2,072,823	7.15	289,905
2006	414,957.55	263,876	203,774	231,931	7.15	32,438
2007	4,068,062.63	2,495,390	1,927,028	2,344,438	7.16	327,435
2008	153,840,863.25	90,477,812	69,870,138	91,662,768	7.17	12,784,208
2009	3,124,375.89	1,749,082	1,350,702	1,929,892	7.18	268,787
2010	133,013.56	70,170	54,188	85,477	7.19	11,888
2011	1,253,410.00	614,689	474,684	841,396	7.20	116,861
2012	893,730.29	399,728	308,684	629,733	7.21	87,342
2013	8,130,858.66	3,228,162	2,492,900	6,044,502	7.22	837,189
2014	4,150,786.94	1,399,589	1,080,812	3,277,515	7.23	453,322
2015	1,930,294.48	514,546	397,350	1,629,459	7.23	225,375
2016	5,491,256.40	972,002	750,614	5,015,205	7.25	691,752
2017	2,674,798.29	177,584	137,137	2,671,402	7.26	367,962
	339,829,242.37	230,112,466	177,700,913	179,119,792		25,187,840

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -7						
1984	48,117,961.08	38,754,706	34,504,253	16,981,966	9.32	1,822,099
1986	51,598,737.06	41,005,501	36,508,190	18,702,459	9.35	2,000,263
1987	5,524.97	4,359	3,881	2,031	9.36	217
1988	13,724.34	10,747	9,568	5,117	9.37	546
1989	79,834.95	61,983	55,185	30,238	9.39	3,220
1990	12,541.69	9,654	8,595	4,824	9.40	513
1991	7,774.70	5,929	5,279	3,040	9.41	323
1992	190,822.93	144,049	128,250	75,930	9.43	8,052
1993	33,746.47	25,205	22,441	13,668	9.44	1,448
1994	10,178.92	7,512	6,688	4,203	9.46	444
1995	45,488.35	33,164	29,527	19,146	9.47	2,022
1996	16,805.96	12,084	10,759	7,224	9.49	761
1997	136,500.10	96,678	86,075	59,980	9.51	6,307
1998	13,485.94	9,402	8,371	6,059	9.52	636
1999	33,753.41	23,119	20,583	15,533	9.54	1,628
2000	11,618.00	7,803	6,947	5,484	9.56	574
2001	876,120.96	576,278	513,074	424,375	9.57	44,344
2002	179,850.60	115,545	102,873	89,568	9.59	9,340
2003	1,147,192.19	717,717	639,001	588,495	9.61	61,238
2004	245,071.66	149,002	132,660	129,567	9.62	13,469
2005	1,167,610.33	686,551	611,253	638,090	9.64	66,192
2006	1,023,639.45	579,674	516,098	579,196	9.66	59,958
2007	1,413,870.04	767,600	683,413	829,428	9.67	85,773
2008	177,063.63	91,493	81,458	108,000	9.69	11,146
2009	1,195,797.22	583,415	519,428	760,075	9.70	78,358
2010	1,374,220.69	625,706	557,081	913,335	9.72	93,965
2011	865,338.42	362,263	322,532	603,381	9.74	61,949
2012	545,828.84	206,177	183,564	400,472	9.75	41,074
2013	1,343,825.52	443,676	395,015	1,042,878	9.77	106,743
2014	3,495,030.25	963,978	858,253	2,881,429	9.79	294,324
2015	268,513.26	57,462	51,160	236,149	9.80	24,097
2016	3,212,107.38	447,492	398,413	3,038,542	9.82	309,424
2017	3,490,138.45	177,125	157,699	3,576,749	9.84	363,491
	122,349,717.76	87,763,049	78,137,567	52,776,631		5,573,938

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -3						
1980	19,954,139.25	16,580,325	15,905,417	4,647,347	7.54	616,359
1983	88,654.00	72,666	69,708	21,606	7.56	2,858
1984	289,679.00	236,216	226,601	71,769	7.57	9,481
1985	80,241.00	65,071	62,422	20,226	7.58	2,668
1986	85,762.00	69,171	66,355	21,979	7.58	2,900
1987	24,140.00	19,349	18,561	6,303	7.59	830
1988	47,708.00	37,991	36,445	12,695	7.60	1,670
1989	28,417.00	22,470	21,555	7,714	7.61	1,014
1991	27,636.00	21,517	20,641	7,824	7.63	1,025
1993	302,290.28	231,215	221,803	89,556	7.65	11,707
1994	17,789.39	13,471	12,923	5,400	7.66	705
1995	179,379.25	134,384	128,914	55,847	7.67	7,281
1996	99,326.05	73,547	70,553	31,753	7.68	4,135
1997	23,000.38	16,818	16,133	7,557	7.69	983
1998	778,552.34	561,465	538,610	263,299	7.70	34,195
1999	12,675.34	9,003	8,637	4,419	7.71	573
2000	72,910.03	50,941	48,867	26,230	7.72	3,398
2001	14,397.79	9,876	9,474	5,356	7.73	693
2002	17,654.74	11,867	11,384	6,800	7.74	879
2003	6,630,913.99	4,356,414	4,179,085	2,650,757	7.75	342,033
2004	234,289.46	150,059	143,951	97,367	7.76	12,547
2005	67,835.22	42,214	40,496	29,375	7.77	3,781
2006	26,722.61	16,083	15,428	12,096	7.79	1,553
2007	55,939.55	32,412	31,093	26,525	7.80	3,401
2008	378,860.52	210,106	201,554	188,673	7.81	24,158
2010	109,001.26	53,937	51,741	60,530	7.83	7,731
2011	1,452,185.71	665,834	638,731	857,020	7.84	109,314
2012	15,888.55	6,625	6,355	10,010	7.85	1,275
2013	141,950.50	52,397	50,264	95,945	7.86	12,207
2014	117,185.83	36,563	35,075	85,627	7.87	10,880
2015	155,164.42	37,904	36,361	123,458	7.88	15,667
2016	90,232.45	14,680	14,082	78,857	7.89	9,995
2017	1,074,288.37	64,543	61,916	1,044,601	7.91	132,061
	32,694,810.28	23,977,134	23,001,136	10,674,519		1,389,957

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1979	18,684,420.61	15,078,966	14,465,170	4,592,939	8.41	546,128
1983	83,295.00	65,936	63,252	21,709	8.44	2,572
1984	243,399.00	191,600	183,801	64,466	8.45	7,629
1985	49,542.00	38,769	37,191	13,342	8.46	1,577
1986	84,839.00	65,971	63,286	23,250	8.47	2,745
1987	35,653.00	27,540	26,419	9,947	8.48	1,173
1988	47,341.00	36,308	34,830	13,458	8.49	1,585
1989	51,379.00	39,109	37,517	14,890	8.50	1,752
1990	195,460.00	147,579	141,572	57,797	8.51	6,792
1993	23,857.15	17,510	16,797	7,537	8.55	882
1994	33,573.38	24,382	23,390	10,855	8.56	1,268
1995	918,767.77	659,205	632,372	304,771	8.58	35,521
1996	122,269.11	86,630	83,104	41,611	8.59	4,844
1997	70,933.24	49,576	47,558	24,794	8.60	2,883
1998	3,125.41	2,151	2,063	1,124	8.62	130
1999	21,361.08	14,466	13,877	7,911	8.63	917
2000	78,911.51	52,493	50,356	30,133	8.64	3,488
2001	152,259.59	99,266	95,225	60,079	8.66	6,938
2002	1,125,588.23	717,930	688,706	459,394	8.67	52,987
2003	195,983.08	122,023	117,056	82,847	8.68	9,545
2004	10,307,983.55	6,239,723	5,985,732	4,528,411	8.70	520,507
2005	6,628.80	3,891	3,733	3,029	8.71	348
2006	24,368.14	13,814	13,252	11,604	8.72	1,331
2007	100,555.76	54,732	52,504	50,063	8.74	5,728
2008	3,625.65	1,883	1,806	1,892	8.75	216
2009	36,518.64	17,964	17,233	20,016	8.76	2,285
2010	314,618.43	144,811	138,916	181,994	8.78	20,728
2012	15,552.72	5,984	5,740	10,123	8.80	1,150
2013	2,980,923.78	1,007,362	966,357	2,074,185	8.82	235,168
2014	30,875.69	8,792	8,434	23,059	8.83	2,611
2015	62,005.13	13,725	13,166	50,079	8.84	5,665
2017	37,670,545.37	2,009,189	1,927,404	36,496,552	8.88	4,109,972
	73,776,159.82	27,059,280	25,957,821	49,293,862		5,597,065

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	12,223,152.52	9,961,213	9,555,738	3,034,109	8.41	360,774
1982	595.00	478	459	154	8.43	18
1983	59,468.00	47,536	45,601	15,651	8.44	1,854
1984	16,446.00	13,073	12,541	4,399	8.45	521
1985	29,595.00	23,386	22,434	8,049	8.46	951
1986	105,162.28	82,576	79,215	29,102	8.47	3,436
1987	53,037.00	41,370	39,686	14,942	8.48	1,762
1988	48,171.00	37,306	35,787	13,829	8.49	1,629
1989	419.00	322	309	123	8.50	14
1990	127,432.00	97,159	93,204	38,051	8.51	4,471
1991	14,353.00	10,845	10,404	4,380	8.53	513
1993	758,848.67	562,434	539,540	242,074	8.55	28,313
1994	190,008.97	139,341	133,669	62,040	8.56	7,248
1995	261,562.06	189,508	181,794	87,615	8.58	10,212
1996	63,430.74	45,383	43,536	21,798	8.59	2,538
1997	811,007.20	572,382	549,083	286,254	8.60	33,285
1998	179,741.96	124,936	119,850	65,284	8.62	7,574
1999	205,353.58	140,433	134,717	76,798	8.63	8,899
2000	163,244.16	109,657	105,193	62,948	8.64	7,286
2001	128,618.38	84,675	81,228	51,249	8.66	5,918
2002	165,925.30	106,869	102,519	68,384	8.67	7,887
2003	8,689,941.47	5,463,560	5,241,164	3,709,476	8.68	427,359
2004	279,940.74	171,118	164,153	124,186	8.70	14,274
2005	151,204.43	89,635	85,986	69,754	8.71	8,008
2006	375,281.23	214,831	206,086	180,453	8.72	20,694
2008	362,156.95	189,961	182,229	190,793	8.75	21,805
2009	187,074.87	92,927	89,144	103,543	8.76	11,820
2010	292,652.48	136,021	130,484	170,948	8.78	19,470
2011	929,991.79	399,173	382,925	574,967	8.79	65,411
2012	112,388.63	43,666	41,889	73,872	8.80	8,395
2013	609,278.02	207,916	199,453	428,104	8.82	48,538
2014	81,572.33	23,457	22,502	61,517	8.83	6,967
2015	454,008.26	101,480	97,349	370,279	8.84	41,887
2017	225,234.20	12,131	11,637	220,354	8.88	24,815
	28,356,297.22	19,536,758	18,741,507	10,465,479		1,214,546

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DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1958	3,488,245.58	3,185,459	2,722,498	870,394	5.66	153,780
1961	63,444.54	57,713	49,325	16,023	5.67	2,826
1963	1,117.38	1,013	866	285	5.68	50
1964	327,084.93	296,234	253,181	83,717	5.68	14,739
1965	9,516.76	8,604	7,354	2,449	5.69	430
1966	4,674.39	4,219	3,606	1,209	5.69	212
1967	613.42	553	473	159	5.69	28
1968	505.68	455	389	132	5.70	23
1969	2,402.96	2,157	1,844	632	5.70	111
1971	6,040.80	5,401	4,616	1,606	5.71	281
1972	6,372.01	5,686	4,860	1,704	5.71	298
1973	15,854.51	14,112	12,061	4,269	5.72	746
1974	681.01	605	517	184	5.72	32
1975	47,258.92	41,869	35,784	12,893	5.72	2,254
1976	11,323,373.51	10,004,002	8,550,065	3,113,010	5.73	543,283
1977	5,170,970.79	4,556,425	3,894,214	1,431,886	5.73	249,893
1978	17,199.82	15,114	12,917	4,798	5.73	837
1979	13,287.21	11,637	9,946	3,740	5.74	652
1980	12,954.77	11,311	9,667	3,676	5.74	640
1981	31,886.95	27,742	23,710	9,133	5.75	1,588
1982	45,400.67	39,363	33,642	13,121	5.75	2,282
1983	3,513.40	3,035	2,594	1,025	5.75	178
1987	16,509.26	14,010	11,974	5,031	5.77	872
1988	564,216.66	476,241	407,026	174,117	5.78	30,124
1989	215,561.81	180,976	154,674	67,355	5.78	11,653
1990	129,829.77	108,330	92,586	41,139	5.79	7,105
1991	152,625.75	126,578	108,182	49,023	5.79	8,467
1992	122,974.40	101,270	86,552	40,112	5.80	6,916
1993	1,222,499.50	999,545	854,276	404,899	5.80	69,810
1994	24,661.67	20,000	17,093	8,308	5.81	1,430
1995	38,811.70	31,200	26,666	13,311	5.82	2,287
1996	166,592.61	132,701	113,415	58,176	5.82	9,996
1997	1,853,947.27	1,461,391	1,248,999	660,567	5.83	113,305
1998	141,962.44	110,701	94,612	51,609	5.83	8,852
1999	136,723.61	105,284	89,982	50,843	5.84	8,706
2000	537,999.07	408,639	349,249	204,890	5.85	35,024
2001	430,220.46	321,994	275,197	167,930	5.85	28,706
2002	2,431,158.22	1,788,974	1,528,972	975,121	5.86	166,403
2003	795,965.81	575,105	491,522	328,323	5.86	56,028

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DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
2004	1,350,974.99	955,643	816,754	574,750	5.87	97,913
2005	775,640.37	535,445	457,626	341,284	5.88	58,041
2006	777,787.78	522,716	446,747	354,375	5.88	60,268
2007	1,435,682.40	934,394	798,593	680,160	5.89	115,477
2008	8,628,940.66	5,414,098	4,627,237	4,260,572	5.89	723,357
2009	2,132,400.12	1,279,277	1,093,353	1,103,020	5.90	186,953
2010	519,936.44	295,578	252,620	282,915	5.91	47,871
2011	164,612.82	87,751	74,998	94,554	5.91	15,999
2012	822,593.46	402,996	344,426	502,845	5.92	84,940
2013	953,941.05	419,464	358,501	624,058	5.92	105,415
2014	706,711.11	267,238	228,399	499,514	5.93	84,235
2015	3,689,060.44	1,112,790	951,062	2,848,670	5.94	479,574
2016	1,224,745.17	252,979	216,212	1,045,275	5.94	175,972
2017	1,142,742.99	91,243	77,982	1,099,043	5.95	184,713
	53,900,429.82	37,827,260	32,329,613	23,187,830		3,961,575
DAVE JOHNSTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1960	3,729,652.19	3,397,037	2,903,327	938,215	5.67	165,470
1961	55,070.15	50,095	42,814	13,908	5.67	2,453
1962	308.46	280	239	78	5.67	14
1963	232.13	211	180	59	5.68	10
1964	69,295.94	62,760	53,639	17,736	5.68	3,123
1965	2,278.12	2,060	1,761	586	5.69	103
1966	3,466.32	3,129	2,674	896	5.69	157
1967	613.42	553	473	159	5.69	28
1968	505.68	455	389	132	5.70	23
1969	2,402.96	2,157	1,844	632	5.70	111
1971	886.80	793	678	236	5.71	41
1972	6,372.02	5,686	4,860	1,704	5.71	298
1973	15,821.47	14,083	12,036	4,260	5.72	745
1974	435.83	387	331	118	5.72	21
1975	47,258.92	41,869	35,784	12,893	5.72	2,254
1976	11,724,584.70	10,358,465	8,853,011	3,223,311	5.73	562,532
1977	5,159,177.65	4,546,034	3,885,333	1,428,620	5.73	249,323

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DAVE JOHNSTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1978	17,199.81	15,114	12,917	4,798	5.73	837
1979	13,455.55	11,785	10,072	3,787	5.74	660
1980	1,018.31	889	760	289	5.74	50
1981	31,886.94	27,742	23,710	9,133	5.75	1,588
1982	52,874.96	45,844	39,181	15,280	5.75	2,657
1983	3,513.39	3,035	2,594	1,025	5.75	178
1988	821,174.41	693,133	592,396	253,414	5.78	43,843
1989	12,476.09	10,474	8,952	3,899	5.78	675
1990	225,556.76	188,205	160,852	71,471	5.79	12,344
1991	150,577.23	124,879	106,730	48,365	5.79	8,353
1992	1,088,048.49	896,014	765,791	354,899	5.80	61,189
1993	284,495.45	232,610	198,803	94,227	5.80	16,246
1994	706,936.18	573,297	489,977	238,168	5.81	40,993
1995	78,561.00	63,153	53,975	26,943	5.82	4,629
1996	219,351.18	174,727	149,333	76,599	5.82	13,161
1997	303,147.33	238,959	204,230	108,012	5.83	18,527
1998	398,176.74	310,495	265,369	144,753	5.83	24,829
1999	198,790.27	153,078	130,830	73,924	5.84	12,658
2000	2,922,755.90	2,219,988	1,897,345	1,113,094	5.85	190,272
2001	554,314.33	414,871	354,575	216,368	5.85	36,986
2002	75,944.56	55,884	47,762	30,461	5.86	5,198
2003	93,443.01	67,515	57,703	38,544	5.86	6,577
2004	508,159.96	359,459	307,217	216,188	5.87	36,829
2005	190,413.43	131,447	112,343	83,783	5.88	14,249
2006	725,632.39	487,664	416,789	330,612	5.88	56,227
2007	9,040,820.31	5,884,095	5,028,927	4,283,118	5.89	727,185
2008	2,020,664.97	1,267,836	1,083,574	997,711	5.89	169,391
2009	1,854,610.90	1,112,625	950,921	959,328	5.90	162,598
2010	677,236.36	385,001	329,047	368,507	5.91	62,353
2011	382,574.74	203,942	174,302	219,750	5.91	37,183
2012	854,900.36	418,824	357,954	522,593	5.92	88,276
2013	1,238,963.52	544,794	465,616	810,516	5.92	136,911
2014	5,925,080.85	2,240,533	1,914,904	4,187,929	5.93	706,227
2015	3,205,178.28	966,829	826,314	2,475,019	5.94	416,670
2016	661,687.20	136,676	116,812	564,726	5.94	95,072
2017	807,794.46	64,499	55,125	776,903	5.95	130,572
	57,165,778.38	39,211,969	33,513,074	25,367,678		4,328,899

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DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1964	7,201,664.06	6,522,396	5,574,460	1,843,254	5.68	324,517
1965	2,278.12	2,060	1,761	586	5.69	103
1966	3,527.85	3,184	2,721	912	5.69	160
1967	1,459.52	1,315	1,124	379	5.69	67
1968	5,647.46	5,079	4,341	1,476	5.70	259
1969	2,402.96	2,157	1,844	632	5.70	111
1971	886.80	793	678	236	5.71	41
1972	4,685.51	4,181	3,573	1,253	5.71	219
1973	16,841.06	14,990	12,811	4,535	5.72	793
1974	435.83	387	331	118	5.72	21
1975	175,456.03	155,446	132,854	47,866	5.72	8,368
1976	97,873.13	86,469	73,902	26,907	5.73	4,696
1977	107,410.91	94,646	80,891	29,743	5.73	5,191
1978	8,726.31	7,668	6,554	2,435	5.73	425
1980	21,741.34	18,983	16,224	6,169	5.74	1,075
1982	67,435.54	58,468	49,971	19,488	5.75	3,389
1984	57,216.94	49,218	42,065	16,869	5.76	2,929
1985	7,093,365.32	6,076,392	5,193,276	2,112,890	5.76	366,821
1986	177,697.06	151,503	129,484	53,544	5.77	9,280
1988	888,407.73	749,882	640,897	274,163	5.78	47,433
1989	650,654.97	546,259	466,868	203,306	5.78	35,174
1990	628,470.04	524,397	448,183	199,141	5.79	34,394
1991	193,462.29	160,445	137,127	62,140	5.79	10,732
1992	872,784.22	718,743	614,284	284,684	5.80	49,083
1993	421,586.37	344,699	294,602	139,632	5.80	24,074
1994	1,387,671.45	1,125,346	961,793	467,508	5.81	80,466
1995	107,014.71	86,026	73,523	36,702	5.82	6,306
1996	4,132,072.30	3,291,447	2,813,083	1,442,952	5.82	247,930
1997	328,620.08	259,038	221,391	117,088	5.83	20,084
1998	307,031.45	239,421	204,625	111,618	5.83	19,145
1999	4,308,396.21	3,317,674	2,835,498	1,602,150	5.84	274,341
2000	586,648.19	445,590	380,830	223,418	5.85	38,191
2001	2,412,729.76	1,805,782	1,543,338	941,774	5.85	160,987
2002	135,682.38	99,842	85,331	54,421	5.86	9,287
2003	309,985.53	223,972	191,421	127,864	5.86	21,820
2004	737,924.15	521,988	446,125	313,937	5.87	53,482
2005	7,545,311.43	5,208,729	4,451,715	3,319,956	5.88	564,618
2006	639,654.67	429,883	367,406	291,439	5.88	49,564
2007	577,112.60	375,606	321,017	273,409	5.89	46,419

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DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
2008	497,370.18	312,067	266,713	245,579	5.89	41,694
2009	2,046,249.26	1,227,593	1,049,180	1,058,457	5.90	179,399
2010	167,825,707.40	95,406,884	81,540,867	91,319,611	5.91	15,451,711
2011	294,565.92	157,026	134,205	169,198	5.91	28,629
2012	701,074.28	343,463	293,546	428,561	5.92	72,392
2013	185,875.17	81,733	69,854	121,597	5.92	20,540
2014	830,342.11	313,989	268,355	586,897	5.93	98,971
2015	9,171,472.57	2,766,536	2,364,460	7,082,157	5.94	1,192,282
2016	815,908.71	168,531	144,037	696,349	5.94	117,230
2017	1,176,257.64	93,919	80,269	1,131,276	5.95	190,130
	225,762,795.52	134,601,845	115,039,405	117,496,274		19,914,973
DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1972	14,749,176.95	13,160,225	11,247,576	3,944,076	5.71	690,731
1974	239,067.23	212,307	181,451	64,788	5.72	11,327
1975	114,666.36	101,589	86,825	31,282	5.72	5,469
1976	516,096.01	455,962	389,694	141,884	5.73	24,762
1977	215,821.55	190,172	162,533	59,763	5.73	10,430
1978	3,070.33	2,698	2,306	857	5.73	150
1979	22,251.22	19,489	16,657	6,262	5.74	1,091
1980	40,067.84	34,984	29,900	11,370	5.74	1,981
1982	36,959.88	32,045	27,388	10,681	5.75	1,858
1987	169,336.72	143,697	122,813	51,604	5.77	8,944
1988	754,658.96	636,989	544,412	232,887	5.78	40,292
1989	3,414,044.59	2,866,271	2,449,700	1,066,766	5.78	184,562
1990	257,413.82	214,787	183,571	81,565	5.79	14,087
1991	1,550,464.13	1,285,855	1,098,974	498,004	5.79	86,011
1992	134,154.53	110,477	94,421	43,758	5.80	7,544
1993	899,111.02	735,135	628,294	297,791	5.80	51,343
1994	29,754.89	24,130	20,623	10,024	5.81	1,725
1995	3,613,090.01	2,904,468	2,482,345	1,239,137	5.82	212,910
1996	278,047.28	221,482	189,293	97,096	5.82	16,683
1997	425,735.76	335,590	286,817	151,691	5.83	26,019
1998	252,608.16	196,982	168,354	91,833	5.83	15,752

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1999	5,971,313.53	4,598,202	3,929,920	2,220,533	5.84	380,228
2000	65,419.59	49,690	42,468	24,914	5.85	4,259
2001	3,098,956.00	2,319,380	1,982,292	1,209,633	5.85	206,775
2002	478,161.35	351,856	300,719	191,787	5.86	32,728
2003	7,932,314.72	5,731,291	4,898,330	3,271,954	5.86	558,354
2004	177,130.90	125,298	107,088	75,357	5.87	12,838
2005	336,171.34	232,068	198,340	147,916	5.88	25,156
2006	1,020,978.96	686,153	586,431	465,178	5.88	79,112
2007	374,674.71	243,852	208,412	177,503	5.89	30,136
2008	369,234.28	231,670	198,000	182,311	5.89	30,953
2009	67,137,608.87	40,277,429	34,423,685	34,728,052	5.90	5,886,111
2010	478,835.43	272,212	232,650	260,551	5.91	44,086
2011	537,484.50	286,520	244,878	308,731	5.91	52,239
2012	104,143,202.86	51,020,713	43,605,587	63,661,912	5.92	10,753,701
2013	422,383.32	185,729	158,736	276,319	5.92	46,676
2014	210,154.48	79,469	67,919	148,540	5.93	25,049
2015	3,470,655.49	1,046,909	894,756	2,680,019	5.94	451,182
2016	802,472.04	165,756	141,666	684,880	5.94	115,300
2017	6,152,738.68	491,269	419,870	5,917,451	5.95	994,530
	230,895,488.29	132,280,800	113,055,691	124,766,662		21,143,084
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1958	727,189.65	664,068	567,555	181,450	5.66	32,058
1960	146,221.00	133,181	113,825	36,783	5.67	6,487
1961	519.77	473	404	131	5.67	23
1963	1,231.71	1,117	955	314	5.68	55
1964	1,138,171.31	1,030,818	881,003	291,313	5.68	51,288
1965	80,430.73	72,718	62,149	20,694	5.69	3,637
1966	28,936.05	26,120	22,324	7,480	5.69	1,315
1967	19,159.15	17,266	14,757	4,977	5.69	875
1969	6,280.76	5,639	4,819	1,650	5.70	289
1970	257,533.63	230,779	197,239	68,021	5.70	11,934
1972	1,603,553.73	1,430,800	1,222,854	428,807	5.71	75,098
1973	1,146,895.39	1,020,846	872,481	308,822	5.72	53,990

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1974	156,143.93	138,666	118,513	42,315	5.72	7,398
1975	237,622.86	210,523	179,927	64,825	5.72	11,333
1976	97,099.87	85,786	73,318	26,695	5.73	4,659
1977	28,492.67	25,106	21,457	7,890	5.73	1,377
1978	313,858.97	275,789	235,707	87,568	5.73	15,282
1979	20,634.80	18,073	15,446	5,807	5.74	1,012
1980	1,676.33	1,464	1,251	475	5.74	83
1981	33,015.41	28,724	24,549	9,456	5.75	1,645
1982	119,285.01	103,423	88,392	34,472	5.75	5,995
1983	62,296.24	53,813	45,992	18,173	5.75	3,161
1984	218,969.28	188,358	160,983	64,555	5.76	11,207
1986	342,024.72	291,608	249,227	103,058	5.77	17,861
1987	330,684.99	280,615	239,832	100,774	5.77	17,465
1989	133,933.22	112,444	96,102	41,849	5.78	7,240
1990	124,577.86	103,948	88,841	39,475	5.79	6,818
1991	38,302.08	31,765	27,148	12,303	5.79	2,125
1992	135,762.16	111,801	95,552	44,283	5.80	7,635
1993	1,949,393.28	1,593,871	1,362,225	645,650	5.80	111,319
1994	5,270,840.55	4,274,442	3,653,213	1,775,752	5.81	305,637
1996	855,694.97	681,613	582,550	298,815	5.82	51,343
1997	5,345,691.17	4,213,789	3,601,375	1,904,686	5.83	326,704
1999	17,816,303.56	13,719,420	11,725,500	6,625,293	5.84	1,134,468
2000	240,821.82	182,917	156,333	91,714	5.85	15,678
2001	1,075,941.16	805,277	688,242	419,978	5.85	71,791
2002	3,295,990.63	2,425,363	2,072,871	1,321,999	5.86	225,597
2003	176,333.66	127,405	108,889	72,735	5.86	12,412
2004	1,932,587.59	1,367,060	1,168,378	822,188	5.87	140,066
2005	1,337,500.04	923,312	789,122	588,503	5.88	100,086
2006	2,092,380.80	1,406,194	1,201,824	953,328	5.88	162,131
2007	4,309,429.88	2,804,734	2,397,106	2,041,606	5.89	346,622
2008	671,188.53	421,127	359,922	331,402	5.89	56,265
2009	2,048,874.20	1,229,168	1,050,526	1,059,814	5.90	179,629
2010	57,755,227.52	32,833,148	28,061,323	31,426,561	5.91	5,317,523
2011	2,130,987.15	1,135,979	970,881	1,224,036	5.91	207,113
2012	2,208,602.98	1,082,015	924,760	1,350,101	5.92	228,058
2013	3,149,133.12	1,384,728	1,183,478	2,060,129	5.92	347,995
2014	2,498,936.91	944,958	807,622	1,766,283	5.93	297,855

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
2015	1,751,124.22	528,219	451,450	1,352,208	5.94	227,644
2016	1,537,993.90	317,682	271,511	1,312,622	5.94	220,980
2017	1,853,764.74	148,015	126,503	1,782,875	5.95	299,643
	128,855,245.66	81,246,167	69,438,207	63,282,696		10,745,904
GADSBY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1951	2,936,752.17	2,608,127	3,353,736	23,529	12.74	1,847
1954	815.41	719	925	13	12.81	1
1955	955.90	841	1,081	18	12.84	1
1957	425.75	373	480	10	12.89	1
1958	565.71	494	635	15	12.91	1
1959	20,468.34	17,818	22,912	627	12.93	48
1964	5,647.17	4,839	6,222	272	13.05	21
1965	4,370.78	3,733	4,800	226	13.07	17
1972	165,294.54	137,252	176,489	13,599	13.22	1,029
1978	8,118.48	6,530	8,397	939	13.35	70
1979	258,559.93	206,684	265,771	31,573	13.37	2,361
1985	84,522.34	64,624	83,099	14,102	13.50	1,045
1994	5,835,742.22	4,014,515	5,162,180	1,548,923	13.75	112,649
1999	23,285.45	14,553	18,713	8,065	13.92	579
2001	14,209.33	8,439	10,852	5,489	13.99	392
2002	18,115.79	10,442	13,427	7,406	14.03	528
2003	2,614.23	1,458	1,875	1,132	14.07	80
2008	37,191.49	16,431	21,128	21,642	14.25	1,519
2009	303,076.81	125,150	160,928	187,611	14.28	13,138
2012	7,082.68	2,174	2,796	5,350	14.39	372
2013	21,380.26	5,668	7,288	17,299	14.42	1,200
2014	272,692.22	59,273	76,218	237,378	14.46	16,416
2015	104,322.57	17,159	22,064	97,907	14.50	6,752
2016	109,747.73	11,517	14,809	111,400	14.54	7,662
2017	45,910.63	1,716	2,207	50,591	14.58	3,470
	10,281,867.93	7,340,529	9,439,032	2,385,116		171,199

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1952	3,739,192.88	3,313,764	4,261,099	38,972	12.76	3,054
1958	265.82	232	298	7	12.91	1
1959	15,131.88	13,172	16,938	464	12.93	36
1960	611.47	531	683	20	12.96	2
1961	2,446.95	2,117	2,722	92	12.98	7
1965	3,981.91	3,401	4,373	206	13.07	16
1972	756,578.65	628,222	807,817	62,248	13.22	4,709
1976	26,605.13	21,646	27,834	2,762	13.31	208
1977	733,286.82	593,256	762,855	80,424	13.33	6,033
1978	7,735.52	6,222	8,001	895	13.35	67
1979	489,761.31	391,498	503,419	59,806	13.37	4,473
1980	9,746.10	7,740	9,953	1,255	13.39	94
1982	69,158.24	54,167	69,652	9,880	13.43	736
1983	96,845.10	75,258	96,773	14,599	13.46	1,085
1984	8,357.11	6,443	8,285	1,326	13.48	98
1985	318,289.52	243,357	312,928	53,105	13.50	3,934
1987	601,432.02	451,403	580,450	111,197	13.55	8,206
1992	1,113.49	789	1,015	266	13.69	19
1994	5,521,558.72	3,798,382	4,884,259	1,465,533	13.75	106,584
1995	42,933.84	29,050	37,355	12,019	13.79	872
2001	14,209.33	8,439	10,852	5,489	13.99	392
2002	18,115.79	10,442	13,427	7,406	14.03	528
2003	2,613.44	1,458	1,875	1,131	14.07	80
2004	132,292.50	71,220	91,580	60,556	14.10	4,295
2006	139,050.13	68,688	88,324	71,583	14.17	5,052
2007	151,762.33	71,193	91,546	82,981	14.21	5,840
2008	32,555.29	14,383	18,495	18,944	14.25	1,329
2009	225,047.10	92,929	119,495	139,309	14.28	9,756
2012	335,667.92	103,044	132,502	253,516	14.39	17,618
2014	135,355.25	29,421	37,832	117,827	14.46	8,148
2015	32,421.87	5,333	6,858	30,428	14.50	2,098
2016	39,040.55	4,097	5,268	39,628	14.54	2,725
2017	67,868.72	2,537	3,262	74,787	14.58	5,129
	13,771,032.70	10,123,834	13,018,025	2,818,663		203,224

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1955	5,198,571.54	4,573,503	5,880,971	97,386	12.84	7,585
1958	3,636.65	3,174	4,081	101	12.91	8
1966	272.38	232	298	15	13.09	1
1972	210,753.29	174,998	225,026	17,340	13.22	1,312
1976	43,075.45	35,046	45,065	4,472	13.31	336
1978	148,594.46	119,514	153,681	17,203	13.35	1,289
1979	316,580.29	253,063	325,408	38,659	13.37	2,891
1980	10,037.32	7,972	10,251	1,292	13.39	96
1981	25,547.85	20,153	25,914	3,466	13.41	258
1982	105,476.39	82,612	106,229	15,069	13.43	1,122
1983	49,470.39	38,443	49,433	7,458	13.46	554
1984	17,905.74	13,805	17,752	2,840	13.48	211
1985	1,002,234.42	766,286	985,351	167,219	13.50	12,387
1986	236,061.06	178,834	229,959	41,511	13.53	3,068
1987	90,434.26	67,875	87,279	16,720	13.55	1,234
1990	39,281.32	28,542	36,702	8,472	13.63	622
1992	2,358,847.73	1,670,682	2,148,295	564,380	13.69	41,226
1993	518,882.16	362,403	466,006	130,708	13.72	9,527
1994	807,940.29	555,797	714,688	214,444	13.75	15,596
1995	15,142.20	10,245	13,174	4,240	13.79	307
2000	260,246.32	158,704	204,074	95,209	13.96	6,820
2001	14,639.91	8,694	11,179	5,656	13.99	404
2002	18,115.82	10,442	13,427	7,406	14.03	528
2003	2,613.44	1,458	1,875	1,131	14.07	80
2004	197,458.01	106,301	136,690	90,386	14.10	6,410
2005	3,803.30	1,965	2,527	1,847	14.14	131
2006	32,327.50	15,969	20,534	16,642	14.17	1,174
2007	23,344.93	10,951	14,082	12,765	14.21	898
2008	902,091.83	398,550	512,487	524,919	14.25	36,836
2009	276,785.80	114,293	146,967	171,337	14.28	11,998
2012	86,927.27	26,685	34,314	65,653	14.39	4,562
2013	128,062.37	33,949	43,654	103,617	14.42	7,186
2014	527,238.26	114,601	147,363	458,961	14.46	31,740
2015	34,143.94	5,616	7,221	32,044	14.50	2,210
2016	32,631.15	3,424	4,403	33,123	14.54	2,278
2017	74,525.81	2,786	3,582	82,122	14.58	5,633
	13,813,700.85	9,977,567	12,829,943	3,055,813		218,518

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GADSBY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1951	53,398.79	47,423	60,980	428	12.74	34
1953	1,000.76	885	1,138	13	12.79	1
1955	1,792.95	1,577	2,028	34	12.84	3
1965	4,698.84	4,013	5,160	243	13.07	19
1983	7,463.91	5,800	7,458	1,125	13.46	84
1985	543.08	415	534	91	13.50	7
1986	133,880.13	101,424	130,419	23,543	13.53	1,740
1987	4,741.48	3,559	4,576	876	13.55	65
1991	866.36	622	800	196	13.66	14
1992	9,010.04	6,381	8,205	2,156	13.69	157
1994	428,436.97	294,730	378,987	113,715	13.75	8,270
1996	38,095.08	25,328	32,569	11,241	13.82	813
1998	133,053.09	85,022	109,328	43,683	13.89	3,145
2000	90,465.28	55,168	70,939	33,096	13.96	2,371
2004	75,214.14	40,491	52,067	34,430	14.10	2,442
2006	47,375.07	23,402	30,092	24,389	14.17	1,721
2007	33,151.25	15,552	19,998	18,126	14.21	1,276
2009	6,858.43	2,832	3,642	4,246	14.28	297
2012	148,301.04	45,526	58,541	112,005	14.39	7,784
2013	6,442.19	1,708	2,196	5,212	14.42	361
2016	160,500.55	16,843	21,658	162,918	14.54	11,205
2017	25,682.39	960	1,234	28,300	14.58	1,941
	1,410,971.82	779,661	1,002,550	620,068		43,750
HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1965	1,530,096.66	1,356,504	1,252,718	292,680	5.69	51,438
1976	4,246,710.00	3,679,042	3,397,559	891,618	5.73	155,605
1977	1,029,322.00	889,380	821,334	218,282	5.73	38,095
1981	2,042.00	1,742	1,609	454	5.75	79
1982	255,944.00	217,600	200,951	57,552	5.75	10,009
1983	221,960.00	188,010	173,625	50,554	5.75	8,792
1984	31,963.00	26,961	24,898	7,384	5.76	1,282
1985	160,982.00	135,224	124,878	37,714	5.76	6,548
1986	8,404.00	7,026	6,488	2,000	5.77	347

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HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1987	15,341.00	12,765	11,788	3,706	5.77	642
1988	48,298.00	39,976	36,917	11,864	5.78	2,053
1989	16,010.00	13,180	12,172	3,999	5.78	692
1990	2,785.00	2,279	2,105	708	5.79	122
1991	87,028.00	70,774	65,359	22,539	5.79	3,893
1993	302,749.39	242,729	224,158	81,619	5.80	14,072
1994	91,118.18	72,458	66,914	25,115	5.81	4,323
1995	29,709.36	23,419	21,627	8,379	5.82	1,440
1997	23,143.97	17,889	16,520	6,855	5.83	1,176
1998	13,390,950.59	10,239,401	9,455,985	4,068,875	5.83	697,920
1999	141,572.45	106,901	98,722	44,266	5.84	7,580
2000	941,043.09	700,893	647,268	303,186	5.85	51,827
2001	261,189.48	191,689	177,023	86,778	5.85	14,834
2002	157,442.00	113,605	104,913	54,103	5.86	9,233
2003	228,141.97	161,637	149,270	81,153	5.86	13,849
2006	1,125,871.70	741,955	685,188	451,942	5.88	76,861
2007	15,925.79	10,164	9,386	6,699	5.89	1,137
2008	27,941.31	17,191	15,876	12,345	5.89	2,096
2009	122,213.29	71,895	66,394	57,041	5.90	9,668
2011	186,982.46	97,740	90,262	98,590	5.91	16,682
2012	824,619.37	396,144	365,835	467,031	5.92	78,890
2013	1,787,000.37	770,517	711,565	1,093,306	5.92	184,680
2014	70,558.84	26,163	24,161	47,103	5.93	7,943
2015	19,120,006.33	5,655,480	5,222,780	14,088,427	5.94	2,371,789
2016	112,870.54	22,861	21,112	92,887	5.94	15,638
2017	270,140.71	21,151	19,533	253,309	5.95	42,573
	46,888,076.85	26,342,345	24,326,894	23,030,064		3,903,808
HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1976	4,747,713.26	4,113,075	3,798,384	996,806	5.73	173,963
1979	804.00	691	638	174	5.74	30
1981	1,117.00	953	880	248	5.75	43
1982	424,624.86	361,011	333,390	95,481	5.75	16,605
1983	1,670.00	1,415	1,307	380	5.75	66

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1984	416.00	351	324	96	5.76	17
1985	1,063.00	893	825	249	5.76	43
1986	24,228.00	20,256	18,706	5,764	5.77	999
1987	10,458.00	8,702	8,036	2,526	5.77	438
1988	4,606.00	3,812	3,520	1,132	5.78	196
1989	3,334.00	2,745	2,535	832	5.78	144
1990	11,726.00	9,594	8,860	2,983	5.79	515
1993	63,019.21	50,526	46,660	16,989	5.80	2,929
1994	101,803.50	80,956	74,762	28,059	5.81	4,829
1995	104,943.32	82,723	76,394	29,599	5.82	5,086
1996	53,670.37	41,922	38,715	15,493	5.82	2,662
1997	237,712.55	183,741	169,683	70,407	5.83	12,077
1999	6,358,677.11	4,801,413	4,434,058	1,988,206	5.84	340,446
2000	171,399.44	127,659	117,892	55,222	5.85	9,440
2001	108,118.88	79,349	73,278	35,922	5.85	6,141
2002	231,625.35	167,133	154,346	79,596	5.86	13,583
2003	20,630.29	14,616	13,498	7,339	5.86	1,252
2007	144,320.37	92,105	85,058	60,706	5.89	10,307
2008	67,398.81	41,467	38,294	29,778	5.89	5,056
2009	40,382.94	23,756	21,938	18,848	5.90	3,195
2010	45,274.09	25,238	23,307	22,420	5.91	3,794
2011	61,883.74	32,348	29,873	32,630	5.91	5,521
2012	81,555.15	39,179	36,181	46,189	5.92	7,802
2013	14,108.34	6,083	5,618	8,632	5.92	1,458
2014	581,258.63	215,531	199,041	388,030	5.93	65,435
2015	56,451.86	16,698	15,420	41,596	5.94	7,003
2016	9,910,597.99	2,007,346	1,853,764	8,155,940	5.94	1,373,054
2017	183,745.46	14,386	13,285	172,298	5.95	28,958
	23,870,337.52	12,667,673	11,698,471	12,410,570		2,103,087
HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1965	308,409.27	273,420	252,501	58,993	5.69	10,368
1976	1,427,697.04	1,236,853	1,142,221	299,753	5.73	52,313
1980	2,805.00	2,402	2,218	615	5.74	107

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1981	4,745.00	4,048	3,738	1,054	5.75	183
1982	239,365.00	203,505	187,935	53,824	5.75	9,361
1983	42,033.00	35,604	32,880	9,573	5.75	1,665
1984	17,558.00	14,810	13,677	4,057	5.76	704
1985	6,150.00	5,166	4,771	1,441	5.76	250
1986	2,243.00	1,875	1,732	534	5.77	93
1987	26,416.00	21,981	20,299	6,381	5.77	1,106
1988	19,631.00	16,248	15,005	4,822	5.78	834
1989	5,352.00	4,406	4,069	1,337	5.78	231
1990	19,109.00	15,635	14,439	4,861	5.79	840
1991	34,218.00	27,827	25,698	8,862	5.79	1,531
1993	102,600.75	82,260	75,966	27,660	5.80	4,769
1995	37,212.36	29,333	27,089	10,496	5.82	1,803
1996	10,700.37	8,358	7,719	3,089	5.82	531
1997	16,007.03	12,373	11,426	4,741	5.83	813
1998	8,377,538.33	6,405,891	5,915,777	2,545,537	5.83	436,627
1999	15,213.87	11,488	10,609	4,757	5.84	815
2000	176,072.81	131,140	121,106	56,727	5.85	9,697
2001	18,628.44	13,672	12,626	6,189	5.85	1,058
2002	98,804.46	71,294	65,839	33,953	5.86	5,794
2004	76,879.54	53,327	49,247	28,401	5.87	4,838
2005	16,511.76	11,177	10,322	6,355	5.88	1,081
2007	11,953.21	7,629	7,045	5,027	5.89	853
2008	14,528.49	8,939	8,255	6,419	5.89	1,090
2009	290,670.64	170,994	157,911	135,666	5.90	22,994
2010	99,695.04	55,575	51,323	49,369	5.91	8,353
2011	764,565.76	399,658	369,080	403,131	5.91	68,212
2012	7,376.34	3,544	3,273	4,177	5.92	706
2013	48,197.72	20,782	19,192	29,488	5.92	4,981
2014	21,354.55	7,918	7,312	14,256	5.93	2,404
2017	192,401.47	15,064	13,911	180,414	5.95	30,322
	12,552,644.25	9,384,196	8,666,212	4,011,959		687,327

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HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1978	51,658,788.68	40,728,688	35,193,146	19,565,170	10.94	1,788,407
1981	302,640.85	234,678	202,782	118,017	10.98	10,748
1982	96,431.08	74,303	64,204	38,013	11.00	3,456
1983	21,024.80	16,098	13,910	8,376	11.01	761
1984	114,845.64	87,315	75,448	46,289	11.03	4,197
1985	137,337.26	103,670	89,580	55,998	11.04	5,072
1986	817,571.39	612,314	529,093	337,533	11.06	30,518
1987	1,831,047.03	1,360,520	1,175,608	765,302	11.07	69,133
1988	122,651.96	90,336	78,058	51,953	11.09	4,685
1989	625,806.46	456,567	394,514	268,841	11.11	24,198
1990	698,468.66	504,530	435,958	304,419	11.13	27,351
1991	57,137.91	40,832	35,282	25,284	11.15	2,268
1992	4,887,685.93	3,453,464	2,984,095	2,196,852	11.17	196,674
1993	339,234.01	236,760	204,581	155,007	11.19	13,852
1994	730,033.33	502,923	434,569	339,266	11.21	30,265
1995	4,625,577.50	3,141,669	2,714,677	2,188,436	11.23	194,874
1996	191,786.16	128,217	110,791	92,503	11.26	8,215
1997	319,013.07	209,811	181,295	156,859	11.28	13,906
1998	98,828.06	63,839	55,162	49,595	11.30	4,389
1999	1,049,767.14	664,570	574,247	538,507	11.33	47,529
2000	3,294,146.92	2,041,129	1,763,714	1,728,082	11.35	152,254
2001	1,469,626.03	889,677	768,759	789,045	11.37	69,397
2002	1,573,532.38	927,494	801,436	866,508	11.40	76,009
2003	233,276.57	133,592	115,435	131,838	11.42	11,544
2004	5,464,355.67	3,031,241	2,619,257	3,172,960	11.44	277,357
2005	8,836,715.26	4,723,924	4,081,883	5,285,035	11.47	460,770
2006	1,223,670.81	628,168	542,792	754,299	11.49	65,648
2007	617,790.37	302,643	261,510	393,348	11.51	34,174
2008	961,714.59	446,117	385,484	633,933	11.54	54,934
2009	931,733.88	406,028	350,844	636,794	11.56	55,086
2010	26,834,427.52	10,867,788	9,390,719	19,053,775	11.58	1,645,404
2011	682,900.59	252,524	218,203	505,672	11.61	43,555
2012	50,362,466.40	16,690,575	14,422,115	38,962,099	11.63	3,350,137
2013	252,483.58	72,764	62,874	204,758	11.65	17,576
2014	88,735,159.44	21,158,633	18,282,908	75,776,361	11.68	6,487,702

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HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
2015	471,886.33	86,019	74,328	425,872	11.70	36,399
2016	417,019.66	48,930	42,280	399,761	11.73	34,080
2017	517,654.52	22,398	19,354	529,360	11.75	45,052
	261,606,237.44	115,440,748	99,750,895	177,551,717		15,397,576
HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1980	28,021,420.51	21,853,172	18,883,051	10,819,655	10.97	986,295
1981	9,320.60	7,227	6,245	3,635	10.98	331
1982	52,236.08	40,249	34,779	20,592	11.00	1,872
1983	61,941.62	47,426	40,980	24,678	11.01	2,241
1984	113,297.28	86,138	74,431	45,664	11.03	4,140
1985	7,753.18	5,853	5,058	3,161	11.04	286
1986	73,300.87	54,898	47,437	30,262	11.06	2,736
1987	110,736.27	82,280	71,097	46,283	11.07	4,181
1989	889,065.98	648,632	560,475	381,935	11.11	34,378
1990	923,957.62	667,409	576,700	402,695	11.13	36,181
1991	3,001,585.04	2,144,993	1,853,461	1,328,219	11.15	119,123
1992	279,654.67	197,594	170,738	125,695	11.17	11,253
1993	51,581.01	36,000	31,107	23,569	11.19	2,106
1994	1,413,238.59	973,587	841,264	656,769	11.21	58,588
1995	778,870.18	529,005	457,107	368,496	11.23	32,814
1996	192,033.40	128,382	110,933	92,622	11.26	8,226
1997	2,015,017.33	1,325,252	1,145,134	990,785	11.28	87,836
1998	95,561.98	61,730	53,340	47,956	11.30	4,244
1999	393,007.53	248,799	214,984	201,604	11.33	17,794
2000	259,559.30	160,829	138,970	136,163	11.35	11,997
2001	251,736.64	152,395	131,683	135,158	11.37	11,887
2002	5,584,093.83	3,291,456	2,844,106	3,075,034	11.40	269,740
2003	325,749.20	186,549	161,195	184,100	11.42	16,121
2004	848,298.49	470,576	406,619	492,578	11.44	43,058
2005	3,753,271.87	2,006,421	1,733,723	2,244,745	11.47	195,706
2006	5,231,733.82	2,685,697	2,320,677	3,224,961	11.49	280,675
2007	105,214.33	51,542	44,537	66,990	11.51	5,820
2008	532,580.18	247,052	213,475	351,060	11.54	30,421

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HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
2009	851,423.15	371,030	320,602	581,906	11.56	50,338
2010	476,030.16	192,789	166,587	338,005	11.58	29,189
2011	93,670,787.55	34,637,677	29,929,980	69,361,055	11.61	5,974,251
2012	11,456,588.86	3,796,817	3,280,782	8,863,202	11.63	762,098
2013	337,608.72	97,296	84,072	273,793	11.65	23,502
2014	136,925.13	32,649	28,212	116,929	11.68	10,011
2015	2,862,884.23	521,870	450,941	2,583,716	11.70	220,830
2016	464,607.14	54,513	47,104	445,380	11.73	37,969
2017	818,927.44	35,434	30,618	837,445	11.75	71,272
	166,451,599.78	78,131,218	67,512,201	108,926,495		9,459,510
HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1983	185,548,808.90	142,067,153	122,758,436	73,923,302	11.01	6,714,196
1985	2,135.56	1,612	1,393	871	11.04	79
1986	706,086.62	528,819	456,946	291,506	11.06	26,357
1987	646,176.06	480,127	414,872	270,075	11.07	24,397
1988	201,994.76	148,773	128,553	85,562	11.09	7,715
1989	437,311.56	319,048	275,685	187,865	11.11	16,910
1990	2,198,082.49	1,587,756	1,371,960	958,007	11.13	86,074
1991	139,506.79	99,694	86,144	61,733	11.15	5,537
1992	338,101.57	238,890	206,422	151,966	11.17	13,605
1993	1,382,876.75	965,145	833,970	631,880	11.19	56,468
1994	441,271.82	303,994	262,677	205,071	11.21	18,294
1995	134,648.51	91,453	79,023	63,704	11.23	5,673
1996	574,793.33	384,273	332,045	277,235	11.26	24,621
1997	63,629.50	41,848	36,160	31,287	11.28	2,774
1998	8,237,770.91	5,321,303	4,598,071	4,133,966	11.30	365,838
1999	737,853.52	467,108	403,622	378,503	11.33	33,407
2000	32,153.60	19,923	17,215	16,868	11.35	1,486
2001	4,180,935.63	2,531,041	2,187,041	2,244,751	11.37	197,428
2002	568,045.95	334,826	289,319	312,810	11.40	27,439
2003	3,975,432.45	2,276,633	1,967,210	2,246,749	11.42	196,738
2004	865,721.34	480,241	414,970	502,694	11.44	43,942
2005	3,519,667.40	1,881,541	1,625,816	2,105,032	11.47	183,525

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HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
2006	1,129,981.19	580,073	501,234	696,546	11.49	60,622
2007	32,558,880.24	15,949,912	13,782,118	20,730,295	11.51	1,801,068
2008	633,243.27	293,747	253,823	417,415	11.54	36,171
2009	6,592,911.49	2,873,037	2,482,555	4,505,931	11.56	389,786
2010	569,817.56	230,773	199,408	404,599	11.58	34,939
2011	499,434.76	184,681	159,581	369,820	11.61	31,854
2012	12,293,758.55	4,074,262	3,520,518	9,510,866	11.63	817,787
2013	844,689.23	243,433	210,347	685,023	11.65	58,800
2014	434,744.85	103,664	89,575	371,255	11.68	31,786
2015	1,306,306.62	238,124	205,760	1,178,925	11.70	100,763
2016	22,923,650.52	2,689,664	2,324,105	21,974,965	11.73	1,873,399
2017	2,447,261.58	105,891	91,499	2,502,598	11.75	212,987
	297,167,684.88	188,138,462	162,568,073	152,429,673		13,502,465
HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1978	2,592,262.98	2,043,785	1,766,009	981,790	10.94	89,743
1980	652,748.05	509,061	439,873	252,040	10.97	22,975
1981	138,926.13	107,728	93,086	54,175	10.98	4,934
1982	9,565.88	7,371	6,369	3,771	11.00	343
1983	266,716.62	204,214	176,459	106,261	11.01	9,651
1984	21,888.27	16,641	14,379	8,822	11.03	800
1985	15,876.68	11,985	10,356	6,473	11.04	586
1986	31,559.70	23,636	20,424	13,030	11.06	1,178
1987	23,240.79	17,269	14,922	9,713	11.07	877
1988	123,693.72	91,103	78,721	52,394	11.09	4,724
1990	201,592.39	145,618	125,827	87,861	11.13	7,894
1991	28,304.31	20,227	17,478	12,525	11.15	1,123
1992	61,204.98	43,245	37,367	27,510	11.17	2,463
1993	19,411.56	13,548	11,707	8,870	11.19	793
1994	30,129.21	20,756	17,935	14,002	11.21	1,249
1995	195,180.32	132,565	114,548	92,343	11.23	8,223
1996	116,337.48	77,776	67,205	56,112	11.26	4,983
1997	258,098.12	169,748	146,677	126,907	11.28	11,251
1999	85,080.07	53,861	46,541	43,644	11.33	3,852

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ACCOUNT 312 BOILER PLANT EQUIPMENT

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
2000	193,765.93	120,062	103,744	101,648	11.35	8,956
2002	244,539.41	144,140	124,550	134,662	11.40	11,812
2003	82,283.81	47,122	40,718	46,503	11.42	4,072
2004	145,342.78	80,626	69,668	84,395	11.44	7,377
2005	211,633.48	113,135	97,759	126,573	11.47	11,035
2006	1,247,698.88	640,503	553,451	769,110	11.49	66,937
2007	35,625.78	17,452	15,080	22,683	11.51	1,971
2008	1,583,779.58	734,679	634,827	1,043,979	11.54	90,466
2009	234,019.07	101,980	88,120	159,941	11.56	13,836
2010	1,196,062.60	484,398	418,562	849,264	11.58	73,339
2011	34,589.81	12,791	11,053	25,613	11.61	2,206
2012	215,110.86	71,290	61,601	166,417	11.63	14,309
2013	160,081.09	46,134	39,864	129,822	11.65	11,144
2014	299,248.46	71,355	61,657	255,546	11.68	21,879
2015	69,063.89	12,590	10,879	62,329	11.70	5,327
2016	980,598.77	115,055	99,418	940,017	11.73	80,138
2017	75,027.65	3,246	2,805	76,724	11.75	6,530
	11,880,289.11	6,526,695	5,639,635	6,953,471		608,976
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1978	1,629,361.52	1,284,617	1,110,021	617,102	10.94	56,408
1980	3,034,750.77	2,366,723	2,045,056	1,171,780	10.97	106,817
1983	5,488,198.01	4,202,089	3,630,972	2,186,518	11.01	198,594
1984	500,877.88	380,810	329,053	201,877	11.03	18,303
1985	8,621.37	6,508	5,623	3,515	11.04	318
1986	39,576.72	29,641	25,612	16,339	11.06	1,477
1987	27,189.60	20,203	17,457	11,364	11.07	1,027
1988	180,241.13	132,751	114,708	76,347	11.09	6,884
1989	44,722.70	32,628	28,193	19,213	11.11	1,729
1990	28,367.51	20,491	17,706	12,364	11.13	1,111
1991	50,608.55	36,166	31,251	22,394	11.15	2,008
1992	124,315.09	87,837	75,899	55,875	11.17	5,002
1993	14,601.67	10,191	8,806	6,672	11.19	596
1994	274,895.43	189,377	163,638	127,751	11.21	11,396

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1995	67,169.23	45,621	39,421	31,779	11.23	2,830
1996	240,229.22	160,603	138,775	115,868	11.26	10,290
1997	464,901.74	305,760	264,203	228,592	11.28	20,265
1998	20,892.87	13,496	11,662	10,485	11.30	928
1999	28,990.88	18,353	15,859	14,872	11.33	1,313
2000	179,310.89	111,105	96,004	94,065	11.35	8,288
2001	245,902.51	148,864	128,632	132,025	11.37	11,612
2002	1,083,102.27	638,418	551,649	596,439	11.40	52,319
2003	54,463.90	31,190	26,951	30,781	11.42	2,695
2004	452,964.06	251,273	217,122	263,020	11.44	22,991
2005	594,370.06	317,738	274,553	355,479	11.47	30,992
2006	446,931.69	229,431	198,248	275,499	11.49	23,977
2007	358,109.29	175,430	151,587	228,009	11.51	19,810
2008	1,274,108.82	591,030	510,702	839,854	11.54	72,778
2009	431,354.04	187,974	162,426	294,809	11.56	25,503
2010	1,839,476.99	744,978	643,726	1,306,120	11.58	112,791
2011	3,384,941.71	1,251,687	1,081,567	2,506,471	11.61	215,889
2012	702,567.26	232,837	201,192	543,530	11.63	46,735
2013	1,097,049.87	316,162	273,192	889,681	11.65	76,367
2014	1,465,616.83	349,472	301,974	1,251,579	11.68	107,156
2015	109,471.39	19,955	17,243	98,797	11.70	8,444
2016	356,356.13	41,812	36,129	341,608	11.73	29,123
2017	1,549,380.55	67,040	57,928	1,584,415	11.75	134,844
	27,893,990.15	15,050,261	13,004,741	16,562,889		1,449,610
HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1977	35,870,904.68	28,420,790	24,372,463	13,650,696	10.93	1,248,920
1979	3,116.30	2,444	2,096	1,207	10.95	110
1980	343,645.23	268,000	229,825	134,439	10.97	12,255
1981	115,761.22	89,765	76,979	45,728	10.98	4,165
1982	85,930.55	66,212	56,781	34,306	11.00	3,119
1983	549,223.11	420,518	360,618	221,558	11.01	20,123
1984	301,873.53	229,510	196,818	123,168	11.03	11,167
1985	152,754.45	115,308	98,883	63,036	11.04	5,710

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1986	844,535.25	632,509	542,413	352,795	11.06	31,898
1987	3,924,587.98	2,916,080	2,500,706	1,659,357	11.07	149,897
1988	39,973.59	29,441	25,247	17,125	11.09	1,544
1989	910,648.63	664,378	569,742	395,545	11.11	35,603
1990	1,295,262.17	935,616	802,345	570,633	11.13	51,270
1991	2,137,829.06	1,527,736	1,310,122	955,977	11.15	85,738
1992	331,192.29	234,009	200,676	150,388	11.17	13,464
1993	1,235,448.55	862,251	739,430	570,146	11.19	50,951
1994	907,360.44	625,085	536,046	425,756	11.21	37,980
1995	34,904.10	23,707	20,330	16,668	11.23	1,484
1996	708,840.35	473,890	406,388	344,983	11.26	30,638
1997	2,353,317.20	1,547,748	1,327,283	1,167,233	11.28	103,478
1998	78,131.65	50,470	43,281	39,539	11.30	3,499
1999	1,817,525.92	1,150,610	986,714	939,863	11.33	82,953
2000	309,117.17	191,536	164,253	163,411	11.35	14,397
2001	10,716,933.55	6,487,781	5,563,646	5,796,304	11.37	509,789
2002	268,648.73	158,351	135,795	148,973	11.40	13,068
2003	792,634.29	453,922	389,264	450,928	11.42	39,486
2004	933,574.85	517,882	444,114	545,476	11.44	47,681
2005	9,404,755.82	5,027,587	4,311,445	5,657,596	11.47	493,252
2006	12,425,815.34	6,378,760	5,470,154	7,701,211	11.49	670,253
2007	1,489,546.61	729,698	625,758	953,161	11.51	82,812
2008	2,642,011.60	1,225,569	1,050,996	1,749,536	11.54	151,606
2009	2,210,062.78	963,094	825,909	1,516,758	11.56	131,207
2010	134,229,316.34	54,362,095	46,618,625	95,664,451	11.58	8,261,179
2011	29,883,005.32	11,050,168	9,476,155	22,199,831	11.61	1,912,130
2012	585,655.19	194,091	166,444	454,350	11.63	39,067
2013	412,343.91	118,835	101,908	335,177	11.65	28,771
2014	22,934,334.84	5,468,623	4,689,659	19,620,736	11.68	1,679,858
2015	1,087,137.92	198,172	169,944	982,422	11.70	83,968
2016	116,394.70	13,657	11,712	111,667	11.73	9,520
2017	1,153,400.53	49,907	42,798	1,179,806	11.75	100,409
	285,637,455.74	134,875,805	115,663,764	187,111,939		16,254,419

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1974	34,049,197.55	27,349,909	23,454,121	12,638,028	10.89	1,160,517
1979	50,484.62	39,599	33,958	19,555	10.95	1,786
1980	312,701.45	243,868	209,131	122,333	10.97	11,152
1981	149,001.23	115,540	99,082	58,859	10.98	5,361
1982	75,303.10	58,023	49,758	30,063	11.00	2,733
1983	2,231,112.43	1,708,272	1,464,942	900,038	11.01	81,747
1984	178,030.65	135,354	116,074	72,639	11.03	6,586
1985	772,459.44	583,097	500,039	318,768	11.04	28,874
1986	851,088.70	637,417	546,622	355,532	11.06	32,146
1987	1,748,765.94	1,299,382	1,114,295	739,397	11.07	66,793
1988	790,520.40	582,234	499,299	338,652	11.09	30,537
1990	124,751.43	90,113	77,277	54,959	11.13	4,938
1991	2,056,950.76	1,469,939	1,260,557	919,811	11.15	82,494
1992	113,208.89	79,989	68,595	51,406	11.17	4,602
1993	70,399.03	49,133	42,134	32,489	11.19	2,903
1994	825,907.53	568,971	487,925	387,537	11.21	34,571
1995	279,294.48	189,695	162,674	133,378	11.23	11,877
1997	136,923.29	90,053	77,226	67,913	11.28	6,021
1998	3,157,671.96	2,039,742	1,749,196	1,597,936	11.30	141,410
1999	761,888.89	482,324	413,621	393,982	11.33	34,773
2001	778,949.66	471,558	404,388	421,299	11.37	37,054
2002	4,368,245.35	2,574,793	2,208,033	2,422,307	11.40	212,483
2003	6,910,560.54	3,957,509	3,393,792	3,931,402	11.42	344,256
2004	849,355.30	471,163	404,049	496,267	11.44	43,380
2005	8,522,343.27	4,555,867	3,906,918	5,126,766	11.47	446,972
2006	120,743,622.55	61,983,425	53,154,354	74,833,886	11.49	6,512,958
2007	1,972,032.97	966,058	828,450	1,261,905	11.51	109,636
2008	851,278.45	394,889	338,640	563,715	11.54	48,849
2009	1,490,463.64	649,509	556,991	1,022,900	11.56	88,486
2010	4,058,196.46	1,643,546	1,409,435	2,892,253	11.58	249,763
2011	15,183,354.97	5,614,516	4,814,771	11,279,586	11.61	971,541
2012	6,460,973.74	2,141,225	1,836,224	5,012,409	11.63	430,990
2013	1,503,075.01	433,175	371,472	1,221,787	11.65	104,874
2014	1,479,453.41	352,771	302,521	1,265,699	11.68	108,365
2015	19,434,936.82	3,542,760	3,038,121	17,562,912	11.70	1,501,104
2016	172,100.12	20,193	17,317	165,109	11.73	14,076
2017	652,216.94	28,221	24,201	667,149	11.75	56,779
	244,166,820.97	127,613,832	109,436,205	149,380,625		13,033,387

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1974	898,013.44	721,326	618,579	333,316	10.89	30,608
1977	1,387,233.89	1,099,116	942,555	527,913	10.93	48,299
1979	8,082.75	6,340	5,437	3,131	10.95	286
1980	54,107.90	42,197	36,186	21,168	10.97	1,930
1981	118,612.29	91,976	78,875	46,854	10.98	4,267
1983	133,874.85	102,503	87,902	54,005	11.01	4,905
1984	173,113.67	131,616	112,868	70,632	11.03	6,404
1985	8,065.27	6,088	5,221	3,328	11.04	301
1986	714,118.59	534,834	458,651	298,315	11.06	26,972
1987	481,204.00	357,548	306,618	203,458	11.07	18,379
1988	281,017.65	206,975	177,493	120,386	11.09	10,855
1990	758,724.43	548,055	469,989	334,259	11.13	30,032
1991	41,195.32	29,439	25,246	18,421	11.15	1,652
1992	811,689.66	573,511	491,819	368,572	11.17	32,997
1993	71,430.40	49,853	42,752	32,964	11.19	2,946
1994	423,734.04	291,912	250,331	198,827	11.21	17,737
1995	85,838.18	58,301	49,996	40,992	11.23	3,650
1996	16,318.70	10,910	9,356	7,942	11.26	705
1997	401,370.81	263,977	226,375	199,078	11.28	17,649
1998	155,104.01	100,192	85,920	78,490	11.30	6,946
1999	662,303.56	419,280	359,557	342,485	11.33	30,228
2000	392,072.02	242,937	208,332	207,264	11.35	18,261
2001	212,255.31	128,494	110,191	114,800	11.37	10,097
2002	5,053,044.19	2,978,437	2,554,181	2,802,046	11.40	245,794
2003	13,952.42	7,990	6,852	7,938	11.42	695
2004	3,400,732.48	1,886,488	1,617,772	1,987,004	11.44	173,689
2005	2,211,244.78	1,182,085	1,013,706	1,330,214	11.47	115,973
2006	1,352,789.42	694,451	595,532	838,425	11.49	72,970
2007	669,710.23	328,077	281,345	428,548	11.51	37,233
2008	1,079,227.72	500,629	429,318	714,663	11.54	61,929
2009	1,209,984.01	527,283	452,176	830,408	11.56	71,835
2010	47,900.96	19,400	16,637	34,138	11.58	2,948
2011	635,109.49	234,851	201,398	471,818	11.61	40,639
2012	1,478,432.00	489,966	420,174	1,146,964	11.63	98,621
2013	739,267.45	213,052	182,704	600,919	11.65	51,581
2014	126,825.13	30,241	25,933	108,501	11.68	9,289

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
2015	4,427,927.04	807,159	692,185	4,001,417	11.70	342,001
2016	4,414,335.70	517,940	444,163	4,235,032	11.73	361,043
2017	541,662.90	23,437	20,099	554,064	11.75	47,154
	35,691,626.66	16,458,866	14,114,425	23,718,699		2,059,500
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1974	44,192,116.14	38,251,724	33,453,517	12,948,205	7.50	1,726,427
1977	6,113.33	5,239	4,582	1,837	7.52	244
1978	91,558.33	78,165	68,360	27,776	7.53	3,689
1979	7,367.00	6,266	5,480	2,255	7.53	299
1980	99,266.00	84,084	73,537	30,693	7.54	4,071
1981	11,885.00	10,022	8,765	3,714	7.55	492
1982	338,201.51	283,976	248,355	106,757	7.55	14,140
1983	357,471.00	298,695	261,227	114,117	7.56	15,095
1984	8,174.00	6,795	5,943	2,640	7.57	349
1985	25,203.58	20,835	18,222	8,242	7.58	1,087
1986	3,385,808.98	2,783,856	2,434,656	1,120,444	7.58	147,816
1987	455,285.84	372,019	325,354	152,696	7.59	20,118
1988	449,585.88	364,968	319,187	152,878	7.60	20,116
1989	90,324.00	72,809	63,676	31,164	7.61	4,095
1990	25,798,397.80	20,641,840	18,052,575	9,035,742	7.62	1,185,793
1991	163,749.28	129,970	113,667	58,270	7.63	7,637
1992	1,059,367.03	833,618	729,051	383,284	7.64	50,168
1993	499,234.31	389,268	340,439	183,757	7.65	24,021
1994	1,258,144.26	971,263	849,430	471,621	7.66	61,569
1995	328,389.83	250,794	219,335	125,474	7.67	16,359
1996	707,045.73	533,703	466,757	275,641	7.68	35,891
1997	810,418.30	604,099	528,322	322,617	7.69	41,953
1998	1,737,060.77	1,277,031	1,116,843	707,071	7.70	91,827
1999	127,564.58	92,368	80,782	53,161	7.71	6,895
2000	519,466.72	369,988	323,578	221,862	7.72	28,739
2001	2,736,415.16	1,913,431	1,673,415	1,199,821	7.73	155,216
2002	4,223,109.43	2,893,801	2,530,809	1,903,456	7.74	245,925
2003	762,015.11	510,354	446,336	353,779	7.75	45,649

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JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
2004	531,041.47	346,728	303,235	254,358	7.76	32,778
2005	1,029,208.93	652,919	571,018	509,651	7.77	65,592
2006	13,602,311.77	8,345,365	7,298,542	6,983,886	7.79	896,519
2007	2,119,812.94	1,252,104	1,095,043	1,130,761	7.80	144,969
2008	1,237,835.28	699,799	612,018	687,709	7.81	88,055
2009	363,537.21	195,151	170,672	211,042	7.82	26,987
2010	38,209,848.01	19,274,614	16,856,851	23,263,489	7.83	2,971,071
2011	515,643.73	241,016	210,784	330,642	7.84	42,174
2012	472,208.78	200,732	175,553	320,267	7.85	40,798
2013	731,124.26	275,114	240,604	527,076	7.86	67,058
2014	9,223,834.85	2,933,788	2,565,780	7,119,246	7.87	904,606
2015	4,815,072.70	1,199,090	1,048,679	4,007,147	7.88	508,521
2016	593,162.22	98,374	86,034	536,786	7.89	68,034
2017	174,932.24	10,714	9,370	174,309	7.91	22,037
	163,868,313.29	109,776,489	96,006,381	76,055,348		9,834,879
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1975	37,385,594.32	32,254,160	28,208,273	11,046,601	7.51	1,470,919
1977	19,278.33	16,521	14,449	5,794	7.52	770
1978	91,046.00	77,727	67,977	27,621	7.53	3,668
1979	3,310.00	2,815	2,462	1,014	7.53	135
1980	108,627.00	92,013	80,471	33,587	7.54	4,455
1981	11,886.00	10,023	8,766	3,715	7.55	492
1982	426,305.51	357,953	313,052	134,569	7.55	17,824
1983	50,722.00	42,382	37,066	16,192	7.56	2,142
1984	10,836.00	9,008	7,878	3,500	7.57	462
1985	482,099.58	398,545	348,552	157,652	7.58	20,798
1986	34,401,545.08	28,285,398	24,737,343	11,384,279	7.58	1,501,884
1987	392,252.67	320,514	280,309	131,556	7.59	17,333
1988	170,352.99	138,290	120,943	57,927	7.60	7,622
1989	214,339.31	172,776	151,103	73,953	7.61	9,718
1990	233,106.68	186,514	163,118	81,644	7.62	10,714
1991	386,931.09	307,113	268,589	137,688	7.63	18,046
1992	839,556.26	660,648	577,778	303,756	7.64	39,759

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JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1993	2,142,034.85	1,670,209	1,460,702	788,435	7.65	103,063
1994	419,566.33	323,897	283,268	157,277	7.66	20,532
1995	489,886.58	374,130	327,200	187,181	7.67	24,404
1996	307,402.56	232,038	202,932	119,841	7.68	15,604
1997	1,111,960.77	828,873	724,901	442,658	7.69	57,563
1998	210,327.42	154,626	135,230	85,614	7.70	11,119
1999	342,578.31	248,058	216,942	142,765	7.71	18,517
2000	251,191.37	178,910	156,468	107,283	7.72	13,897
2001	4,645,774.22	3,248,546	2,841,056	2,037,007	7.73	263,520
2002	192,151.66	131,668	115,152	86,607	7.74	11,190
2003	1,022,204.43	684,614	598,738	474,577	7.75	61,236
2004	759,188.97	495,691	433,513	363,636	7.76	46,860
2005	16,583,387.79	10,520,319	9,200,675	8,211,883	7.77	1,056,870
2006	4,731,128.71	2,902,668	2,538,564	2,429,121	7.79	311,826
2007	1,087,863.69	642,565	561,963	580,294	7.80	74,397
2008	1,536,017.06	868,373	759,446	853,372	7.81	109,267
2009	27,955,035.38	15,006,612	13,124,217	16,228,570	7.82	2,075,265
2010	771,592.35	389,223	340,400	469,772	7.83	59,996
2011	654,965.72	306,136	267,735	419,979	7.84	53,569
2012	232,204.89	98,709	86,327	157,488	7.85	20,062
2013	5,085,633.03	1,913,665	1,673,619	3,666,295	7.86	466,450
2015	4,716,881.49	1,174,638	1,027,294	3,925,431	7.88	498,151
2016	117,917.15	19,556	17,103	106,710	7.89	13,525
2017	22,166,172.02	1,357,600	1,187,306	22,087,175	7.91	2,792,310
	172,760,855.57	107,103,724	93,668,882	87,730,016		11,305,934
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1976	38,071,314.76	32,733,031	28,627,076	11,347,805	7.52	1,509,017
1977	3,523.34	3,019	2,640	1,059	7.52	141
1978	54,470.00	46,502	40,669	16,525	7.53	2,195
1979	36,848.00	31,343	27,411	11,279	7.53	1,498
1980	128,197.33	108,590	94,969	39,638	7.54	5,257
1981	11,973.00	10,097	8,830	3,741	7.55	495
1982	376,511.83	316,143	276,487	118,851	7.55	15,742

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JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1984	9,611.00	7,989	6,987	3,105	7.57	410
1985	34,003.59	28,110	24,584	11,120	7.58	1,467
1986	134,965.00	110,970	97,050	44,663	7.58	5,892
1987	395,299.21	323,003	282,486	132,578	7.59	17,467
1988	25,166,146.76	20,429,538	17,866,904	8,557,550	7.60	1,125,993
1989	84,748.56	68,315	59,746	29,240	7.61	3,842
1990	306,713.85	245,408	214,625	107,425	7.62	14,098
1991	839,431.03	666,270	582,695	298,708	7.63	39,149
1992	1,266,409.17	996,539	871,535	458,194	7.64	59,973
1993	623,682.24	486,304	425,303	229,563	7.65	30,008
1994	1,786,353.11	1,379,031	1,206,049	669,622	7.66	87,418
1995	196,442.04	150,024	131,205	75,059	7.67	9,786
1996	1,043,053.60	787,333	688,572	406,635	7.68	52,947
1997	390,682.93	291,221	254,691	155,526	7.69	20,224
1998	646,547.01	475,321	415,698	263,177	7.70	34,179
1999	1,901,532.79	1,376,882	1,204,169	792,440	7.71	102,781
2000	181,587.08	129,335	113,112	77,555	7.72	10,046
2001	1,048,584.93	733,220	641,247	459,768	7.73	59,478
2002	180,287.79	123,539	108,043	81,260	7.74	10,499
2003	14,479,162.81	9,697,311	8,480,903	6,722,218	7.75	867,383
2004	1,262,416.75	824,259	720,866	604,672	7.76	77,922
2005	1,608,305.72	1,020,291	892,308	796,413	7.77	102,498
2006	110,557.69	67,830	59,322	56,764	7.79	7,287
2007	9,977,561.25	5,893,416	5,154,160	5,322,280	7.80	682,344
2008	2,316,210.26	1,309,449	1,145,195	1,286,826	7.81	164,766
2009	340,370.79	182,715	159,796	197,594	7.82	25,268
2010	101,289.96	51,095	44,686	61,669	7.83	7,876
2011	28,179,585.19	13,171,349	11,519,166	18,069,399	7.84	2,304,770
2012	319,185.57	135,683	118,663	216,482	7.85	27,577
2013	406,674.01	153,027	133,832	293,176	7.86	37,300
2015	124,873,529.19	31,097,068	27,196,324	103,920,882	7.88	13,187,929
2016	223,251.60	37,026	32,382	202,033	7.89	25,606
2017	253,163.99	15,505	13,560	252,262	7.91	31,892
	259,370,184.73	125,713,101	109,943,942	162,394,752		20,770,420

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JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1976	4,408.00	3,790	3,315	1,314	7.52	175
1979	80,250,900.97	68,260,975	59,698,477	24,564,969	7.53	3,262,280
1981	82,104.20	69,237	60,552	25,657	7.55	3,398
1982	188,149.00	157,982	138,165	59,391	7.55	7,866
1983	33,015.54	27,587	24,127	10,540	7.56	1,394
1984	26,989.00	22,435	19,621	8,718	7.57	1,152
1985	146,719.25	121,291	106,077	47,979	7.58	6,330
1986	86,904.00	71,454	62,491	28,758	7.58	3,794
1987	368,121.67	300,796	263,065	123,463	7.59	16,267
1988	247,303.20	200,757	175,575	84,094	7.60	11,065
1989	29,803.00	24,024	21,010	10,283	7.61	1,351
1990	576,412.32	461,200	403,348	201,885	7.62	26,494
1991	2,785,341.12	2,210,770	1,933,456	991,152	7.63	129,902
1992	794,202.98	624,960	546,566	287,347	7.64	37,611
1993	5,782,144.32	4,508,511	3,942,974	2,128,278	7.65	278,206
1994	1,091,688.22	842,763	737,049	409,224	7.66	53,423
1995	995,312.20	760,127	664,778	380,299	7.67	49,583
1996	599,599.27	452,598	395,825	233,754	7.68	30,437
1997	678,456.20	505,732	442,294	270,085	7.69	35,122
1998	695,417.72	511,249	447,119	283,069	7.70	36,762
1999	322,996.01	233,878	204,541	134,605	7.71	17,458
2000	1,975,659.91	1,407,157	1,230,646	843,796	7.72	109,300
2001	898,018.76	627,937	549,170	393,750	7.73	50,938
2002	193,901.04	132,867	116,200	87,396	7.74	11,291
2003	441,961.75	296,001	258,871	205,189	7.75	26,476
2004	11,522,183.18	7,523,081	6,579,403	5,518,889	7.76	711,197
2005	308,832.40	195,920	171,344	152,930	7.77	19,682
2006	893,206.27	548,005	479,265	458,602	7.79	58,871
2007	958,643.01	566,239	495,211	511,364	7.80	65,559
2008	24,637,735.08	13,928,722	12,181,535	13,688,086	7.81	1,752,636
2009	460,387.19	247,142	216,141	267,265	7.82	34,177
2010	18,435.46	9,300	8,133	11,224	7.83	1,433
2011	148,765.86	69,534	60,812	95,392	7.84	12,167
2012	12,520,511.03	5,322,375	4,654,749	8,491,788	7.85	1,081,756
2013	431,995.46	162,555	142,164	311,431	7.86	39,622
2014	67,447.09	21,453	18,762	52,057	7.87	6,615

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JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
2015	4,704,085.41	1,171,451	1,024,507	3,914,783	7.88	496,800
2016	135,958,992.11	22,548,459	19,720,033	123,036,909	7.89	15,594,032
2017	401,242.45	24,575	21,492	399,812	7.91	50,545
	292,327,991.65	135,174,889	118,218,865	188,725,526		24,133,167
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1976	7,142,116.36	6,140,663	5,370,392	2,128,830	7.52	283,089
1977	22,480.33	19,264	16,848	6,757	7.52	899
1978	59,840.00	51,086	44,678	18,154	7.53	2,411
1979	74,013.00	62,955	55,058	22,656	7.53	3,009
1980	23,269.00	19,710	17,238	7,195	7.54	954
1981	97,754.00	82,435	72,095	30,547	7.55	4,046
1982	261,258.00	219,369	191,852	82,469	7.55	10,923
1983	21,118.00	17,646	15,433	6,741	7.56	892
1984	95,794.00	79,631	69,642	30,941	7.57	4,087
1985	2,943.00	2,433	2,128	962	7.58	127
1986	5,027,765.45	4,133,894	3,615,348	1,663,806	7.58	219,499
1987	8,250,045.56	6,741,195	5,895,595	2,766,953	7.59	364,552
1988	4,283,664.67	3,477,421	3,041,221	1,456,627	7.60	191,661
1989	458,417.00	369,523	323,171	158,167	7.61	20,784
1990	8,911,468.97	7,130,253	6,235,851	3,121,192	7.62	409,605
1991	6,565,098.37	5,210,824	4,557,190	2,336,163	7.63	306,181
1992	516,761.58	406,640	355,632	186,968	7.64	24,472
1993	721,581.52	562,639	492,063	265,598	7.65	34,719
1994	686,374.50	529,868	463,403	257,291	7.66	33,589
1995	263,864.59	201,515	176,237	100,820	7.67	13,145
1996	876,465.58	661,586	578,598	341,691	7.68	44,491
1997	485,293.98	361,746	316,369	193,189	7.69	25,122
1998	760,826.70	559,335	489,173	309,695	7.70	40,220
1999	697,263.06	504,882	441,551	290,575	7.71	37,688
2001	2,042,738.00	1,428,379	1,249,206	895,668	7.73	115,869
2002	853,792.78	585,044	511,657	384,825	7.74	49,719
2003	6,275,225.82	4,202,785	3,675,597	2,913,390	7.75	375,921
2004	1,318,148.68	860,648	752,690	631,366	7.76	81,362

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JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
2005	2,064,423.30	1,309,647	1,145,368	1,022,277	7.77	131,567
2006	1,162,407.82	713,167	623,709	596,819	7.79	76,613
2007	2,397,459.65	1,416,100	1,238,468	1,278,865	7.80	163,957
2008	2,653,680.18	1,500,234	1,312,048	1,474,316	7.81	188,773
2009	5,404,649.76	2,901,284	2,537,354	3,137,529	7.82	401,219
2010	4,766,911.07	2,404,625	2,102,994	2,902,262	7.83	370,659
2011	1,148,230.48	536,692	469,371	736,271	7.84	93,912
2012	1,442,206.82	613,071	536,169	978,148	7.85	124,605
2013	2,884,447.69	1,085,384	949,236	2,079,434	7.86	264,559
2014	1,421,892.45	452,256	395,526	1,097,461	7.87	139,449
2015	1,774,479.93	441,896	386,466	1,476,738	7.88	187,403
2016	1,336,559.67	221,665	193,860	1,209,528	7.89	153,299
2017	3,029,410.15	185,541	162,267	3,018,613	7.91	381,620
	88,282,141.47	58,404,931	51,078,752	41,617,497		5,376,671
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1963	5,855,556.56	5,112,683	4,161,090	2,221,466	9.93	223,713
1967	1,808.21	1,562	1,271	700	9.98	70
1969	1,729.83	1,485	1,209	677	10.00	68
1971	30,834.74	26,286	21,394	12,216	10.03	1,218
1974	5,000,673.66	4,215,979	3,431,285	2,019,450	10.06	200,741
1976	7,420.97	6,203	5,048	3,040	10.09	301
1978	4,520.83	3,745	3,048	1,880	10.11	186
1980	36,497.14	29,929	24,358	15,423	10.13	1,523
1981	30,962.11	25,253	20,553	13,196	10.14	1,301
1982	677,309.26	549,094	446,894	291,373	10.16	28,678
1983	36,893.96	29,731	24,197	16,017	10.17	1,575
1984	398,319.09	318,918	259,560	174,608	10.18	17,152
1985	458,181.97	364,396	296,573	202,845	10.19	19,906
1986	396,985.20	313,371	255,045	177,669	10.21	17,401
1987	148,387.38	116,255	94,617	67,125	10.22	6,568
1989	2,342.14	1,804	1,468	1,085	10.25	106
1990	803,409.50	612,896	498,821	376,895	10.27	36,699
1991	52,017.48	39,283	31,971	24,728	10.29	2,403

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NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1992	3,288,819.53	2,456,637	1,999,398	1,585,415	10.31	153,774
1994	1,842,064.30	1,343,714	1,093,617	914,233	10.34	88,417
1995	13,442.58	9,674	7,873	6,779	10.36	654
1996	4,901.01	3,476	2,829	2,513	10.38	242
1997	1,607,380.29	1,122,202	913,333	838,711	10.40	80,645
1998	9,175.33	6,296	5,124	4,877	10.42	468
1999	12,525.67	8,436	6,866	6,787	10.44	650
2000	56,671.04	37,398	30,437	31,334	10.46	2,996
2001	254,369.57	164,112	133,567	143,696	10.48	13,711
2002	4,010,546.25	2,523,621	2,053,915	2,317,581	10.50	220,722
2003	336,448.38	205,981	167,643	199,086	10.52	18,925
2004	979,605.28	581,411	473,197	594,573	10.54	56,411
2005	206,763.42	118,553	96,487	128,885	10.56	12,205
2006	700,328.40	385,961	314,124	449,234	10.58	42,461
2007	5,282,898.60	2,783,764	2,265,639	3,492,721	10.60	329,502
2008	46,040.57	23,034	18,747	31,437	10.62	2,960
2009	2,010,590.20	947,251	770,945	1,420,598	10.64	133,515
2010	700,878.13	307,210	250,031	513,926	10.66	48,211
2011	211,486.54	85,152	69,303	161,217	10.67	15,109
2012	104,458,046.32	37,787,615	30,754,436	83,104,834	10.69	7,774,072
2013	196,169.33	61,864	50,350	163,475	10.71	15,264
2014	999,482.59	262,140	213,349	876,087	10.73	81,648
2015	1,631,289.64	328,932	267,710	1,510,396	10.75	140,502
2016	655,189.24	85,699	69,748	644,408	10.78	59,778
2017	10,117,012.25	478,595	389,517	10,638,026	10.80	985,002
	153,575,974.49	63,887,601	51,996,591	115,401,221		10,837,453
NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1968	7,286,070.89	6,273,639	5,105,965	2,835,852	9.99	283,869
1976	8,786,710.76	7,344,709	5,977,683	3,599,832	10.09	356,772
1977	1,612.20	1,342	1,092	665	10.10	66
1978	7,930.82	6,569	5,346	3,298	10.11	326
1979	208,638.92	171,972	139,964	87,453	10.12	8,642
1980	823,857.96	675,587	549,844	348,161	10.13	34,369

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1981	16,867.42	13,757	11,196	7,189	10.14	709
1982	181,753.23	147,347	119,922	78,189	10.16	7,696
1983	200,748.92	161,771	131,662	87,155	10.17	8,570
1984	1,596,223.07	1,278,031	1,040,159	699,724	10.18	68,735
1985	513,050.19	408,033	332,088	227,136	10.19	22,290
1986	462,172.46	364,829	296,926	206,842	10.21	20,259
1987	24,359.18	19,084	15,532	11,019	10.22	1,078
1988	43,633.93	33,896	27,587	19,974	10.24	1,951
1989	144,352.30	111,186	90,492	66,852	10.25	6,522
1990	1,277,492.91	974,560	793,171	599,296	10.27	58,354
1991	1,641,658.41	1,239,773	1,009,022	780,386	10.29	75,839
1992	506,176.22	378,096	307,723	244,009	10.31	23,667
1993	18,157.97	13,413	10,917	8,876	10.32	860
1994	1,307,107.71	953,484	776,018	648,730	10.34	62,740
1995	16,947.77	12,196	9,926	8,547	10.36	825
1996	115,147.45	81,675	66,473	59,037	10.38	5,688
1997	30,958.54	21,614	17,591	16,154	10.40	1,553
1999	12,525.67	8,436	6,866	6,787	10.44	650
2000	69,736.14	46,020	37,455	38,558	10.46	3,686
2001	215,764.37	139,205	113,296	121,888	10.48	11,631
2002	6,860,872.77	4,317,177	3,513,647	3,964,704	10.50	377,591
2003	1,925,300.31	1,178,708	959,322	1,139,255	10.52	108,294
2004	128,137.07	76,051	61,896	77,773	10.54	7,379
2005	627,546.44	359,818	292,847	391,178	10.56	37,043
2006	11,158,987.53	6,149,884	5,005,244	7,158,053	10.58	676,565
2007	1,731,008.50	912,135	742,365	1,144,434	10.60	107,965
2008	1,092,317.29	546,485	444,771	745,855	10.62	70,231
2009	1,902,412.08	896,285	729,465	1,344,164	10.64	126,331
2010	645,548.09	282,958	230,293	473,355	10.66	44,405
2011	113,344,416.55	45,636,440	37,142,408	86,403,006	10.67	8,097,751
2012	264,978.96	95,856	78,015	210,812	10.69	19,720
2013	647,984.51	204,348	166,314	539,989	10.71	50,419
2014	1,339,647.71	351,357	285,961	1,174,255	10.73	109,437
2015	1,753,765.76	353,628	287,809	1,623,795	10.75	151,051
2016	11,517,309.52	1,506,464	1,226,075	11,327,792	10.78	1,050,816
2017	1,978,186.50	93,580	76,163	2,080,061	10.80	192,598
	182,428,075.00	83,841,398	68,236,510	130,610,092		12,294,943

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NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -8						
1971	15,612,072.09	13,187,018	10,732,599	6,128,439	10.03	611,011
1973	54,524.56	45,724	37,214	21,673	10.05	2,157
1974	9,984.41	8,340	6,788	3,995	10.06	397
1977	79,444.92	65,506	53,314	32,487	10.10	3,217
1978	55,993.87	45,954	37,401	23,073	10.11	2,282
1980	53,319.10	43,322	35,259	22,326	10.13	2,204
1981	35,025,044.56	28,304,467	23,036,329	14,790,719	10.14	1,458,651
1982	432,982.89	347,798	283,064	184,557	10.16	18,165
1983	470,440.54	375,620	305,708	202,368	10.17	19,899
1984	83,143.09	65,959	53,682	36,112	10.18	3,547
1985	1,011,390.25	796,987	648,649	443,653	10.19	43,538
1986	1,041,401.49	814,518	662,917	461,797	10.21	45,230
1987	890,875.17	691,561	562,845	399,300	10.22	39,070
1988	226,375.89	174,240	141,810	102,676	10.24	10,027
1989	34,288.45	26,168	21,298	15,734	10.25	1,535
1990	1,720,691.66	1,300,620	1,058,544	799,803	10.27	77,878
1991	2,680,461.52	2,005,701	1,632,392	1,262,506	10.29	122,693
1992	224,080.10	165,845	134,977	107,029	10.31	10,381
1993	1,243,375.37	910,046	740,665	602,181	10.32	58,351
1994	570,702.23	412,486	335,712	280,646	10.34	27,142
1995	6,017,741.98	4,290,876	3,492,241	3,006,920	10.36	290,243
1996	1,353,769.00	951,428	774,345	687,726	10.38	66,255
1997	470,875.02	325,728	265,102	243,443	10.40	23,408
1998	116,805.27	79,421	64,639	61,511	10.42	5,903
1999	13,808,553.52	9,214,293	7,499,293	7,413,945	10.44	710,148
2000	202,512.29	132,416	107,770	110,943	10.46	10,606
2001	706,961.82	451,927	367,813	395,706	10.48	37,758
2002	30,106.79	18,771	15,277	17,238	10.50	1,642
2003	10,088,391.85	6,119,655	4,980,641	5,914,822	10.52	562,245
2004	427,832.07	251,596	204,768	257,291	10.54	24,411
2005	2,929,466.51	1,664,266	1,354,506	1,809,318	10.56	171,337
2006	880,078.18	480,574	391,128	559,357	10.58	52,869
2007	583,693.89	304,749	248,028	382,361	10.60	36,072
2008	4,855,542.36	2,406,937	1,958,948	3,285,037	10.62	309,326
2009	21,289,297.50	9,938,023	8,088,319	14,904,122	10.64	1,400,763
2010	1,456,271.13	632,459	514,743	1,058,030	10.66	99,252
2011	4,659,790.28	1,858,982	1,512,981	3,519,592	10.67	329,859
2012	429,728.76	154,028	125,360	338,747	10.69	31,688
2013	328,639.12	102,688	83,575	271,355	10.71	25,337

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NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -8						
2014	921,882.45	239,569	194,979	800,654	10.73	74,618
2015	12,138,507.22	2,425,143	1,973,766	11,135,822	10.75	1,035,890
2016	482,570.61	62,541	50,901	470,276	10.78	43,625
2017	725,855.25	34,022	27,690	756,234	10.80	70,022
	146,425,465.03	91,927,972	74,817,979	83,321,523		7,970,652
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1963	30,700.27	26,805	21,816	11,647	9.93	1,173
1968	30,679.11	26,416	21,499	11,941	9.99	1,195
1971	587,191.82	500,575	407,406	232,633	10.03	23,194
1978	25,806.92	21,376	17,397	10,732	10.11	1,062
1983	36,330.02	29,276	23,827	15,773	10.17	1,551
1985	2,232,737.08	1,775,713	1,445,210	988,473	10.19	97,004
1986	295,178.24	233,007	189,639	132,105	10.21	12,939
1987	191,600.46	150,111	122,172	86,673	10.22	8,481
1988	1,453,235.58	1,128,904	918,788	665,239	10.24	64,965
1990	37,426.06	28,551	23,237	17,557	10.27	1,710
1992	18,660.56	13,939	11,345	8,995	10.31	872
1993	1,151,458.32	850,574	692,262	562,828	10.32	54,538
1994	13,958,426.25	10,182,123	8,286,987	6,927,698	10.34	669,990
1995	204,499.63	147,166	119,775	103,130	10.36	9,955
1996	3,553,295.75	2,520,376	2,051,274	1,821,819	10.38	175,512
1997	288,432.05	201,371	163,891	150,500	10.40	14,471
1998	263,700.95	180,963	147,281	140,153	10.42	13,450
1999	318,511.52	214,507	174,582	172,595	10.44	16,532
2000	194,994.55	128,681	104,730	107,814	10.46	10,307
2001	161,953.09	104,487	85,039	91,489	10.48	8,730
2002	97,813.93	61,549	50,093	56,524	10.50	5,383
2003	203,381.29	124,514	101,339	120,347	10.52	11,440
2004	54,220.93	32,181	26,191	32,909	10.54	3,122
2005	490,110.02	281,016	228,712	305,508	10.56	28,931
2006	552,005.87	304,219	247,597	354,090	10.58	33,468
2007	73,945.27	38,965	31,713	48,888	10.60	4,612
2008	1,718,211.90	859,620	699,624	1,173,227	10.62	110,473

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NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
2009	825,211.13	388,782	316,420	583,060	10.64	54,799
2010	427,495.15	187,380	152,504	313,466	10.66	29,406
2011	950,382.14	382,657	311,435	724,481	10.67	67,899
2012	502,817.96	181,894	148,039	400,032	10.69	37,421
2013	1,372,729.52	432,902	352,329	1,143,947	10.71	106,811
2014	1,113,246.22	291,978	237,634	975,804	10.73	90,942
2015	1,102,922.71	222,392	181,000	1,021,186	10.75	94,994
2016	428,117.66	55,998	45,575	421,073	10.78	39,061
2017	1,295,779.74	61,298	49,889	1,362,511	10.80	126,158
	36,243,209.67	22,372,266	18,208,253	21,296,846		2,032,551
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1978	66,829,983.08	54,697,574	49,234,639	19,600,243	8.40	2,333,362
1981	684,471.24	552,654	497,458	207,548	8.43	24,620
1982	158,514.94	127,380	114,658	48,612	8.43	5,767
1983	19,015.13	15,200	13,682	5,904	8.44	700
1984	138,587.50	110,164	99,161	43,584	8.45	5,158
1985	2,402.63	1,899	1,709	765	8.46	90
1986	47,577,809.17	37,359,071	33,627,824	15,377,320	8.47	1,815,504
1987	155,835.20	121,554	109,414	51,096	8.48	6,025
1988	980,689.14	759,502	683,647	326,463	8.49	38,453
1989	523,288.51	402,230	362,057	176,930	8.50	20,815
1990	998,757.10	761,489	685,435	343,285	8.51	40,339
1991	1,464,942.26	1,106,922	996,368	512,523	8.53	60,085
1992	684,674.52	512,557	461,365	243,850	8.54	28,554
1993	864,730.53	640,910	576,899	313,774	8.55	36,699
1994	12,583,267.30	9,227,806	8,306,176	4,654,589	8.56	543,760
1995	515,639.74	373,593	336,280	194,829	8.58	22,707
1996	640,292.72	458,110	412,356	247,145	8.59	28,771
1997	540,326.88	381,345	343,258	213,279	8.60	24,800
1998	332,547.74	231,149	208,063	134,461	8.62	15,599
1999	826,958.27	565,522	509,040	342,727	8.63	39,713
2000	2,105,811.13	1,414,547	1,273,269	895,717	8.64	103,671
2001	2,257,870.85	1,486,458	1,337,998	987,609	8.66	114,043

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WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
2002	417,738.65	269,057	242,185	188,086	8.67	21,694
2003	656,686.93	412,874	371,638	304,749	8.68	35,109
2004	815,989.58	498,785	448,969	391,501	8.70	45,000
2005	715,112.21	423,923	381,584	354,982	8.71	40,756
2006	18,146,678.47	10,388,128	9,350,611	9,340,468	8.72	1,071,155
2007	1,137,098.78	624,982	562,562	608,650	8.74	69,640
2008	2,191,293.87	1,149,394	1,034,598	1,222,435	8.75	139,707
2009	4,235,809.30	2,104,088	1,893,942	2,468,942	8.76	281,843
2010	3,839,715.16	1,784,652	1,606,409	2,348,497	8.78	267,483
2011	117,714,631.57	50,525,663	45,479,399	75,766,672	8.79	8,619,644
2012	870,588.92	338,247	304,464	592,242	8.80	67,300
2013	222,149.61	75,808	68,237	160,577	8.82	18,206
2014	843,414.82	242,528	218,305	650,412	8.83	73,659
2015	6,345,787.39	1,418,412	1,276,748	5,259,413	8.84	594,956
2016	12,303,686.82	1,803,339	1,623,230	11,049,567	8.86	1,247,129
2017	2,823,817.93	152,087	136,897	2,771,635	8.88	312,121
	314,166,615.59	183,519,603	165,190,534	158,401,080		18,214,637
BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -11						
1984	8,707,985.72	5,852,391	5,230,645	4,435,219	17.30	256,371
1986	739,595.50	486,799	435,082	385,869	17.38	22,202
1987	277,704.17	180,734	161,533	146,718	17.42	8,422
1988	120,931.64	77,773	69,511	64,724	17.46	3,707
1989	3,212.15	2,040	1,823	1,742	17.50	100
1990	203,858.02	127,691	114,125	112,157	17.55	6,391
1992	112,279.77	68,274	61,021	63,610	17.64	3,606
1993	37,090.90	22,180	19,824	21,347	17.69	1,207
1994	8,674.62	5,094	4,553	5,076	17.75	286
1995	665,310.00	383,411	342,678	395,816	17.80	22,237
1996	104,436.21	58,983	52,717	63,207	17.85	3,541
2000	25,399.09	12,977	11,598	16,595	18.08	918
2002	476,874.03	228,464	204,192	325,138	18.20	17,865
2004	53,396.56	23,658	21,145	38,126	18.32	2,081
2005	92,626.22	39,195	35,031	67,784	18.39	3,686

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BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -11						
2006	225,859.69	90,818	81,170	169,535	18.45	9,189
2007	264,725.50	100,489	89,813	204,032	18.51	11,023
2008	1,385.96	493	441	1,098	18.57	59
2009	279,308.69	92,157	82,366	227,666	18.63	12,220
2010	77,611.38	23,450	20,959	65,190	18.69	3,488
2012	276,665.46	66,281	59,239	247,859	18.82	13,170
2014	65,997.05	10,982	9,815	63,441	18.94	3,350
2015	270,154.76	33,490	29,932	269,940	19.01	14,200
2017	118,729.98	3,222	2,880	128,911	19.15	6,732
	13,209,813.07	7,991,046	7,142,094	7,520,799		426,051
BLUNDELL GEOTHERMAL UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -10						
2007	6,534,646.00	2,458,190	2,197,037	4,991,073	18.51	269,642
2008	1,385.95	488	436	1,088	18.57	59
2011	16,322.58	4,395	3,928	14,027	18.76	748
2012	51,323.53	12,185	10,890	45,565	18.82	2,421
2014	862,996.95	142,309	127,190	822,106	18.94	43,406
2015	319,903.55	39,300	35,125	316,769	19.01	16,663
2016	173,806.95	13,418	11,993	179,195	19.08	9,392
2017	45,429.02	1,222	1,092	48,880	19.15	2,552
	8,005,814.53	2,671,507	2,387,692	6,418,704		344,883
BLUNDELL GEOTHERMAL STEAM FIELD						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -8						
1991	6,013,871.67	3,611,989	4,237,004	2,257,977	17.60	128,294
1992	9,049.50	5,354	6,280	3,493	17.64	198
1996	6,373.00	3,502	4,108	2,775	17.85	155
2001	693,626.89	334,316	392,166	356,951	18.14	19,678
2002	534,086.32	248,958	292,037	284,776	18.20	15,647
2003	6,150.60	2,762	3,240	3,403	18.26	186

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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL GEOTHERMAL STEAM FIELD						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -8						
2005	18,851.42	7,761	9,104	11,256	18.39	612
2006	13,016.72	5,093	5,974	8,084	18.45	438
2007	66,812.92	24,677	28,947	43,211	18.51	2,334
2008	37,448.44	12,954	15,196	25,249	18.57	1,360
2009	508,180.66	163,141	191,371	357,464	18.63	19,188
2010	389,963.28	114,640	134,477	286,683	18.69	15,339
2014	27,600,336.51	4,468,572	5,241,809	24,566,554	18.94	1,297,073
2017	1,697,956.64	44,836	52,594	1,781,199	19.15	93,013
	37,595,724.57	9,048,555	10,614,308	29,989,075		1,593,515
BLUNDELL GEOTHERMAL COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -10						
2009	270,620.15	88,486	79,085	218,597	18.63	11,734
	270,620.15	88,486	79,085	218,597		11,734
	4,615,201,100.58	2,573,989,988	2,223,175,866	2,637,100,260		303,301,627
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.7	6.57

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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. -5						
1978	138,103.00	119,487	92,272	52,736	6.76	7,801
1981	32,555,812.77	27,842,203	21,500,725	12,682,878	6.81	1,862,390
1984	10,906.29	9,204	7,108	4,344	6.85	634
1985	200,122.87	168,055	129,778	80,351	6.86	11,713
1986	1,873.56	1,565	1,209	759	6.87	110
1987	2,830,292.00	2,350,580	1,815,200	1,156,606	6.89	167,867
1988	243,276.00	200,840	155,096	100,344	6.90	14,543
1989	7,442.87	6,106	4,715	3,100	6.91	449
1994	141,225.91	111,334	85,976	62,311	6.97	8,940
1996	198,033.75	152,943	118,108	89,827	6.99	12,851
1997	1,483,999.81	1,132,967	874,917	683,283	7.00	97,612
1999	205,679.20	152,809	118,004	97,959	7.03	13,934
2002	604,294.31	426,542	329,391	305,118	7.06	43,218
2003	26,507.63	18,317	14,145	13,688	7.07	1,936
2004	2,889,243.56	1,950,036	1,505,886	1,527,820	7.08	215,794
2005	58,395.70	38,330	29,600	31,716	7.10	4,467
2006	576,542.99	367,042	283,443	321,927	7.11	45,278
2007	3,451,073.38	2,120,112	1,637,225	1,986,402	7.12	278,989
2008	14,765,157.84	8,705,168	6,722,436	8,780,980	7.13	1,231,554
2009	66,777.41	37,502	28,960	41,156	7.14	5,764
2011	4,952,683.11	2,438,377	1,883,000	3,317,317	7.17	462,666
2012	98,170.45	44,153	34,096	68,982	7.18	9,608
2013	2,041,681.52	814,288	628,822	1,514,944	7.20	210,409
2014	82,872.50	28,162	21,748	65,268	7.21	9,052
	67,630,168.43	49,236,122	38,021,859	32,989,818		4,717,579
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -7						
1984	5,230,000.51	4,203,231	3,742,238	1,853,862	9.09	203,945
1986	11,003,157.95	8,725,840	7,768,826	4,004,553	9.14	438,135
1988	85,790.41	67,048	59,694	32,101	9.18	3,497
1989	97,219.59	75,371	67,105	36,920	9.20	4,013
1990	40,529.99	31,138	27,723	15,644	9.23	1,695
1992	164,734.20	124,161	110,544	65,722	9.27	7,090
1993	1,084,911.47	809,116	720,376	440,480	9.29	47,414

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ACCOUNT 314 TURBOGENERATOR UNITS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -7						
1994	77,696.46	57,283	51,000	32,135	9.31	3,452
1995	1,267,707.99	923,185	821,934	534,514	9.33	57,290
1996	1,346,196.79	967,364	861,268	579,163	9.35	61,943
1997	508,545.42	360,016	320,531	223,613	9.38	23,839
1998	16,750.50	11,672	10,392	7,531	9.40	801
1999	298,570.01	204,477	182,051	137,419	9.42	14,588
2000	100,103.74	67,271	59,893	47,218	9.44	5,002
2001	250,627.12	164,960	146,868	121,303	9.46	12,823
2002	2,489.60	1,601	1,425	1,238	9.48	131
2003	223,727.79	140,253	124,871	114,518	9.50	12,055
2004	1,097,073.69	668,201	594,916	578,953	9.52	60,814
2005	1,137,927.51	670,961	597,373	620,210	9.54	65,012
2006	1,328,568.14	755,379	672,532	749,036	9.56	78,351
2007	1,167,380.93	635,741	566,016	683,082	9.59	71,229
2008	486,366.58	252,254	224,588	295,824	9.61	30,783
2009	1,762,594.30	863,343	768,655	1,117,321	9.63	116,025
2010	49,349.31	22,581	20,104	32,699	9.65	3,388
2011	3,277,636.50	1,379,962	1,228,614	2,278,457	9.68	235,378
2012	290,126.65	110,220	98,132	212,304	9.70	21,887
2013	1,686,393.67	561,019	499,489	1,304,952	9.73	134,116
2014	3,052,138.28	849,889	756,677	2,509,111	9.75	257,345
2015	13,664.31	2,938	2,616	12,005	9.78	1,228
2016	854,132.07	119,806	106,666	807,255	9.81	82,289
2017	1,183,306.87	61,230	54,515	1,211,624	9.84	123,133
	39,185,418.35	23,887,511	21,267,629	20,660,769		2,178,691
CRAIG UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
1980	4,206,872.78	3,452,633	3,312,092	978,918	7.36	133,005
1988	23,826.00	18,748	17,985	6,318	7.48	845
1991	10,807.00	8,319	7,980	3,043	7.52	405
1993	83,447.39	63,116	60,547	24,569	7.55	3,254
1995	37,595.88	27,862	26,728	11,620	7.58	1,533
1996	137,071.56	100,437	96,349	43,464	7.59	5,726
1997	90,670.82	65,591	62,921	29,563	7.61	3,885

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ACCOUNT 314 TURBOGENERATOR UNITS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
1998	34,571.29	24,675	23,671	11,592	7.62	1,521
1999	23,633.36	16,623	15,946	8,160	7.63	1,069
2000	148,534.62	102,725	98,544	52,962	7.65	6,923
2002	101,968.65	67,911	65,147	38,861	7.67	5,067
2003	256,158.18	166,729	159,942	101,339	7.69	13,178
2004	67,198.84	42,671	40,934	27,609	7.70	3,586
2005	16,013.42	9,885	9,483	6,851	7.71	889
2006	693,329.68	414,078	397,223	309,973	7.73	40,100
2008	550,833.18	303,253	290,909	270,941	7.76	34,915
2009	29,734.96	15,564	14,930	15,399	7.77	1,982
2010	265,307.29	130,449	125,139	145,474	7.79	18,674
2011	4,512,535.68	2,060,161	1,976,301	2,626,485	7.80	336,729
2012	21,921.17	9,093	8,723	13,637	7.82	1,744
2014	848,471.23	263,691	252,957	612,483	7.85	78,023
2016	644,226.58	104,382	100,133	556,978	7.89	70,593
2017	74,636.66	4,526	4,342	71,788	7.91	9,076
	12,879,366.22	7,473,122	7,168,926	5,968,028		772,722
CRAIG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1979	3,689,304.28	2,971,073	2,850,134	912,956	8.16	111,882
1987	26,791.00	20,650	19,809	7,517	8.32	903
1993	104,536.16	76,605	73,487	33,140	8.43	3,931
1994	97,502.70	70,683	67,806	31,647	8.45	3,745
1995	118,235.01	84,764	81,314	39,286	8.46	4,644
1996	39,107.58	27,687	26,560	13,330	8.48	1,572
1997	19,935.33	13,921	13,354	6,980	8.50	821
2002	2,705.83	1,728	1,658	1,102	8.58	128
2004	316,394.94	191,810	184,002	138,721	8.62	16,093
2006	230,535.58	130,998	125,666	109,481	8.65	12,657
2007	626,248.12	341,820	327,906	310,867	8.67	35,855
2008	166,191.76	86,572	83,048	86,468	8.69	9,950
2010	64,446.35	29,819	28,605	37,130	8.72	4,258
2011	2,662,175.19	1,137,435	1,091,135	1,624,283	8.74	185,845

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
2012	21,546.95	8,343	8,003	13,974	8.76	1,595
2013	3,838,608.27	1,307,111	1,253,905	2,661,476	8.78	303,129
2017	1,056,777.03	57,453	55,114	1,022,798	8.88	115,180
	13,081,042.08	6,558,472	6,291,507	7,051,156		812,188
CRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	2,528,306.50	2,056,059	1,972,366	631,790	8.16	77,425
1983	8,557.00	6,823	6,545	2,268	8.25	275
1985	179.00	141	135	49	8.28	6
1986	36,860.00	28,882	27,706	10,259	8.30	1,236
1989	21,738.00	16,671	15,992	6,398	8.36	765
1993	16,473.77	12,190	11,694	5,274	8.43	626
1994	126,621.42	92,692	88,919	41,501	8.45	4,911
1995	35,835.47	25,943	24,887	12,024	8.46	1,421
1997	20,441.08	14,414	13,827	7,227	8.50	850
1999	11,379.74	7,782	7,465	4,256	8.53	499
2000	13,325.73	8,951	8,587	5,139	8.55	601
2001	14,433.80	9,505	9,118	5,749	8.57	671
2002	60,485.67	38,999	37,412	24,889	8.58	2,901
2003	181,954.92	114,483	109,823	77,591	8.60	9,022
2004	28,325.60	17,340	16,634	12,541	8.62	1,455
2006	64,900.86	37,240	35,724	31,124	8.65	3,598
2008	121,049.66	63,675	61,083	63,598	8.69	7,319
2010	27,587.14	12,890	12,365	16,049	8.72	1,840
2012	7,761.45	3,035	2,911	5,083	8.76	580
2013	185,700.67	63,854	61,255	130,017	8.78	14,808
2017	24,885.41	1,366	1,310	24,322	8.88	2,739
	3,536,802.89	2,632,935	2,525,760	1,117,147		133,548

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ACCOUNT 314 TURBOGENERATOR UNITS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1958	2,443,754.29	2,246,944	1,920,383	621,121	5.35	116,097
1961	1,719.75	1,575	1,346	442	5.40	82
1963	4,524.41	4,131	3,531	1,175	5.44	216
1964	15,422.00	14,061	12,017	4,021	5.45	738
1965	190.64	174	149	50	5.47	9
1967	2,311.94	2,098	1,793	611	5.49	111
1968	2,500.53	2,264	1,935	666	5.51	121
1970	4,627.07	4,174	3,567	1,245	5.53	225
1975	658,007.81	586,962	501,656	182,673	5.59	32,679
1976	7,922.90	7,050	6,025	2,214	5.60	395
1977	1,276.76	1,133	968	359	5.61	64
1978	105,947.98	93,747	80,122	30,064	5.62	5,349
1979	10,603.59	9,354	7,995	3,033	5.63	539
1982	3,470.73	3,031	2,590	1,019	5.66	180
1983	15,122.88	13,157	11,245	4,483	5.67	791
1987	2,493.59	2,132	1,822	771	5.70	135
1988	504,483.54	429,132	366,764	157,899	5.71	27,653
1989	452,158.31	382,516	326,923	143,322	5.72	25,056
1991	8,558.12	7,154	6,114	2,786	5.73	486
1992	167,940.61	139,444	119,178	55,480	5.74	9,666
1993	16,037.07	13,219	11,298	5,381	5.75	936
1996	24,653.51	19,811	16,932	8,708	5.77	1,509
1997	832,187.37	661,958	565,752	299,723	5.78	51,855
2001	30,416.31	22,984	19,644	11,989	5.81	2,064
2002	295,892.11	219,936	187,971	119,756	5.82	20,577
2003	200,150.12	146,017	124,796	83,361	5.83	14,299
2004	25,943.69	18,532	15,839	11,143	5.84	1,908
2005	49,956.53	34,870	29,802	22,153	5.84	3,793
2006	47,510.88	32,267	27,577	21,834	5.85	3,732
2007	145,974.38	96,072	82,109	69,704	5.86	11,895
2008	4,628,392.34	2,934,856	2,508,317	2,305,211	5.87	392,711
2009	101,233.05	61,440	52,511	52,772	5.88	8,975
2012	8,588.59	4,264	3,644	5,288	5.90	896
2016	590,926.79	123,902	105,895	508,669	5.94	85,635
2017	108,173.82	8,708	7,442	105,058	5.96	17,627
	11,519,074.01	8,349,069	7,135,652	4,844,185		839,004

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1960	2,852,380.84	2,615,453	2,235,334	731,142	5.39	135,648
1961	1,719.74	1,575	1,346	442	5.40	82
1967	1,717.08	1,558	1,332	454	5.49	83
1968	2,500.53	2,264	1,935	666	5.51	121
1973	37,907.24	33,976	29,038	10,385	5.57	1,864
1975	658,007.81	586,962	501,656	182,673	5.59	32,679
1976	4,220.30	3,755	3,209	1,180	5.60	211
1977	1,276.75	1,133	968	359	5.61	64
1978	105,747.89	93,570	79,971	30,007	5.62	5,339
1979	87,722.84	77,387	66,140	25,092	5.63	4,457
1981	3,160.90	2,770	2,367	920	5.65	163
1982	15,253.96	13,321	11,385	4,479	5.66	791
1983	6,098.05	5,305	4,534	1,808	5.67	319
1986	570,065.87	489,798	418,613	174,256	5.69	30,625
1987	2,493.59	2,132	1,822	771	5.70	135
1988	587,224.27	499,515	426,918	183,796	5.71	32,188
1989	53,912.54	45,609	38,980	17,089	5.72	2,988
1991	8,631.60	7,216	6,167	2,810	5.73	490
1992	167,940.61	139,444	119,178	55,480	5.74	9,666
1993	10,535.56	8,684	7,422	3,535	5.75	615
1994	1,763,883.46	1,442,364	1,232,737	601,702	5.76	104,462
1999	7,913.09	6,149	5,255	2,974	5.80	513
2000	111,534.99	85,554	73,120	42,876	5.80	7,392
2001	30,416.31	22,984	19,644	11,989	5.81	2,064
2002	1,637.99	1,218	1,041	663	5.82	114
2004	47,895.80	34,214	29,241	20,570	5.84	3,522
2005	49,869.82	34,810	29,751	22,114	5.84	3,787
2006	47,496.62	32,257	27,569	21,828	5.85	3,731
2007	3,213,313.54	2,114,820	1,807,461	1,534,385	5.86	261,840
2008	4,843,853.29	3,071,480	2,625,085	2,412,523	5.87	410,992
2009	35,446.47	21,513	18,386	18,478	5.88	3,143
2011	86,083.49	46,446	39,696	49,831	5.89	8,460
2012	8,588.59	4,264	3,644	5,288	5.90	896
2014	129,654.15	49,739	42,510	92,330	5.92	15,596
2016	123,361.17	25,866	22,107	106,189	5.94	17,877
	15,679,466.75	11,625,105	9,935,563	6,371,082		1,102,917

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1964	4,108,026.41	3,745,439	3,201,093	1,071,254	5.45	196,560
1968	2,500.53	2,264	1,935	666	5.51	121
1972	4,532.06	4,071	3,479	1,234	5.56	222
1975	658,007.81	586,962	501,656	182,673	5.59	32,679
1976	11,737.69	10,444	8,926	3,281	5.60	586
1977	2,614.03	2,320	1,983	736	5.61	131
1978	105,730.83	93,555	79,958	30,002	5.62	5,338
1979	450,912.91	397,786	339,974	128,976	5.63	22,909
1980	2,802.97	2,465	2,107	808	5.64	143
1981	9,729.95	8,528	7,289	2,831	5.65	501
1982	10,187.85	8,897	7,604	2,991	5.66	528
1985	9,388.59	8,104	6,926	2,838	5.68	500
1986	43,587.80	37,450	32,007	13,324	5.69	2,342
1987	2,493.59	2,132	1,822	771	5.70	135
1988	10,658.31	9,066	7,748	3,336	5.71	584
1989	275,111.46	232,738	198,913	87,203	5.72	15,245
1990	522,496.47	439,401	375,540	167,856	5.73	29,294
1991	651,813.07	544,905	465,711	212,175	5.73	37,029
1992	1,860,648.55	1,544,925	1,320,392	614,682	5.74	107,087
1993	10,434.58	8,601	7,351	3,501	5.75	609
1994	38,623.76	31,583	26,993	13,176	5.76	2,288
1996	27,321.95	21,955	18,764	9,651	5.77	1,673
1998	191,427.89	150,570	128,687	70,398	5.79	12,159
1999	6,173,067.37	4,796,824	4,099,675	2,320,315	5.80	400,054
2000	63,934.01	49,041	41,914	24,578	5.80	4,238
2002	217,722.01	161,832	138,312	88,119	5.82	15,141
2004	55,789.82	39,853	34,061	23,960	5.84	4,103
2005	1,279,395.35	893,039	763,249	567,323	5.84	97,144
2006	161,730.54	109,838	93,875	74,325	5.85	12,705
2007	70,402.19	46,335	39,601	33,617	5.86	5,737
2010	3,931,893.29	2,261,760	1,933,046	2,156,123	5.89	366,065
2012	8,588.59	4,264	3,644	5,288	5.90	896
2014	144,330.15	55,369	47,322	102,781	5.92	17,362
2015	194,281.85	59,583	50,923	151,130	5.93	25,486
2016	137,011.45	28,728	24,553	117,939	5.94	19,855
2017	37,788.77	3,042	2,600	36,700	5.96	6,158
	21,486,724.45	16,403,669	14,019,632	8,326,561		1,443,607

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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1972	7,730,754.18	6,877,284	5,877,770	2,084,907	5.56	374,983
1975	2,804.55	2,478	2,118	771	5.59	138
1977	1,518.14	1,334	1,140	424	5.61	76
1978	132,593.09	116,196	99,309	37,262	5.62	6,630
1979	22,717.16	19,848	16,963	6,435	5.63	1,143
1980	116,304.50	101,293	86,572	33,222	5.64	5,890
1981	7,861.50	6,824	5,832	2,265	5.65	401
1985	22,556.21	19,282	16,480	6,753	5.68	1,189
1986	42,149.37	35,866	30,653	12,760	5.69	2,243
1987	1,049,181.65	888,462	759,337	321,320	5.70	56,372
1988	856,418.93	721,497	616,638	265,474	5.71	46,493
1989	2,479,446.63	2,077,387	1,775,469	778,361	5.72	136,077
1990	9,124.71	7,600	6,495	2,903	5.73	507
1991	618,421.07	512,019	437,604	199,369	5.73	34,794
1992	167,940.62	138,103	118,032	54,947	5.74	9,573
1993	1,095,273.98	894,124	764,176	363,956	5.75	63,297
1994	6,129.75	4,964	4,243	2,071	5.76	360
1995	78,861.03	63,318	54,116	27,111	5.77	4,699
1996	136,635.11	108,740	92,936	47,798	5.77	8,284
1997	686,419.35	540,758	462,167	244,845	5.78	42,361
1998	816,000.00	635,663	543,279	297,201	5.79	51,330
1999	340,789.34	262,266	224,149	126,864	5.80	21,873
2000	60,887.54	46,255	39,533	23,182	5.80	3,997
2001	255,280.69	191,049	163,283	99,656	5.81	17,152
2002	39,090.21	28,776	24,594	15,669	5.82	2,692
2003	4,416,709.46	3,191,180	2,727,388	1,821,823	5.83	312,491
2004	49,211.22	34,815	29,755	20,932	5.84	3,584
2005	1,716,774.81	1,186,815	1,014,329	753,950	5.84	129,101
2006	264,735.94	178,064	152,185	120,493	5.85	20,597
2007	50,423.99	32,867	28,090	23,846	5.86	4,069
2008	460,271.28	289,051	247,042	227,038	5.87	38,678
2009	12,402,738.52	7,455,002	6,371,525	6,403,296	5.88	1,088,996
2010	31,684.67	18,051	15,428	17,208	5.89	2,922
2011	292,641.48	156,374	133,647	167,773	5.89	28,484
2012	259,778.21	127,741	109,176	158,396	5.90	26,847
2013	113,629.33	50,143	42,855	74,183	5.91	12,552
2014	304,697.14	115,765	98,940	214,898	5.92	36,300

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ACCOUNT 314 TURBOGENERATOR UNITS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
2015	226,630.36	68,836	58,832	174,598	5.93	29,443
2016	180,998.11	37,586	32,123	154,305	5.94	25,977
2017	3,796,005.94	302,625	258,643	3,651,243	5.96	612,625
	41,342,089.77	27,546,301	23,542,843	19,039,509		3,265,220
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1958	9,816.99	8,940	7,641	2,471	5.35	462
1960	13,530.00	12,287	10,501	3,435	5.39	637
1964	28,099.76	25,373	21,685	7,257	5.45	1,332
1965	2,311.95	2,084	1,781	600	5.47	110
1972	27,833.86	24,761	21,162	7,507	5.56	1,350
1973	28,424.33	25,232	21,565	7,712	5.57	1,385
1979	20,411.06	17,833	15,241	5,782	5.63	1,027
1980	10,019.17	8,726	7,458	2,862	5.64	507
1982	31,376.57	27,138	23,194	9,124	5.66	1,612
1983	30,790.28	26,530	22,674	9,040	5.67	1,594
1985	38,985.30	33,326	28,483	11,672	5.68	2,055
1986	12,174.13	10,359	8,853	3,686	5.69	648
1988	120,777.29	101,750	86,962	37,439	5.71	6,557
1991	36,033.61	29,834	25,498	11,617	5.73	2,027
1992	42,868.13	35,252	30,129	14,026	5.74	2,444
1995	1,385,189.29	1,112,176	950,537	476,208	5.77	82,532
1996	63,033.82	50,165	42,874	22,051	5.77	3,822
1997	180,000.00	141,803	121,194	64,206	5.78	11,108
2001	39,002.04	29,189	24,947	15,225	5.81	2,620
2004	757,207.22	535,698	457,842	322,081	5.84	55,151
2005	126,679.36	87,574	74,846	55,633	5.84	9,526
2006	4,682.20	3,149	2,691	2,131	5.85	364
2007	154,478.48	100,691	86,057	73,056	5.86	12,467
2008	309,131.77	194,135	165,920	152,485	5.87	25,977
2010	206,903.14	117,873	100,742	112,368	5.89	19,078

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
2012	5,936,811.66	2,919,322	2,495,041	3,619,875	5.90	613,538
2014	8,717.42	3,312	2,831	6,148	5.92	1,039
2017	53,067.92	4,231	3,616	51,044	5.96	8,564
	9,678,356.75	5,688,743	4,861,966	5,106,741		869,533
GADSBY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1951	2,860,187.19	2,586,775	3,260,613			
1972	1,640.97	1,357	1,797	74	12.23	6
1979	10,386.54	8,248	10,922	919	12.66	73
1980	45,592.67	35,956	47,612	4,364	12.72	343
1982	802.85	624	826	89	12.83	7
1988	5,839.88	4,301	5,695	962	13.13	73
1994	2,023,297.69	1,380,476	1,827,978	478,581	13.41	35,688
1999	10,400.45	6,455	8,547	3,309	13.64	243
2003	395,484.44	219,655	290,860	159,993	13.82	11,577
2008	131,460.97	58,077	76,904	72,962	14.05	5,193
	5,485,093.65	4,301,924	5,531,754	721,253		53,203
GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1952	3,628,615.36	3,268,055	4,136,622			
1957	47,940.51	42,309	54,652			
1983	14,501.45	11,183	14,957	1,575	12.88	122
1984	121,290.00	92,767	124,071	14,199	12.93	1,098
1985	34,223.44	25,953	34,711	4,304	12.98	332
1986	60,792.79	45,683	61,099	8,205	13.03	630
1987	89,465.23	66,576	89,042	12,948	13.08	990
1994	177,061.07	120,807	161,573	40,276	13.41	3,003
1999	10,400.48	6,455	8,633	3,223	13.64	236
2000	301,931.37	183,002	244,756	99,446	13.68	7,269

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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
2001	20,136.01	11,885	15,896	7,059	13.73	514
2002	21,740.13	12,472	16,681	8,103	13.77	588
2004	203,931.85	109,267	146,139	86,343	13.87	6,225
2005	267,556.20	137,845	184,361	120,653	13.91	8,674
2008	152,695.23	67,458	90,222	83,851	14.05	5,968
2009	83,588.28	34,494	46,134	49,157	14.10	3,486
2011	66,483.19	23,034	30,807	44,984	14.20	3,168
2012	953,168.41	293,766	392,898	693,714	14.25	48,682
2013	36,430.37	9,687	12,956	28,575	14.30	1,998
2014	77,210.36	16,851	22,537	65,482	14.36	4,560
	6,369,161.73	4,579,549	5,888,746	1,372,098		97,543
GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1955	3,966,226.78	3,528,171	4,521,499			
1961	1,961.77	1,704	2,207	29	11.35	3
1965	7,754.33	6,624	8,581	259	11.71	22
1970	795.66	665	861	46	12.09	4
1985	5,862.02	4,445	5,758	925	12.98	71
1991	170,872.12	121,532	157,431	37,364	13.28	2,814
1992	12,511.92	8,787	11,383	2,881	13.32	216
1996	32,850.95	21,675	28,077	9,373	13.50	694
1999	309,860.77	192,312	249,118	104,123	13.64	7,634
2000	113,083.60	68,540	88,786	40,130	13.68	2,933
2002	839,939.66	481,878	624,217	333,314	13.77	24,206
2003	32,088.81	17,822	23,086	13,495	13.82	976
2005	34,571.64	17,811	23,072	16,340	13.91	1,175
2006	164,360.91	80,956	104,869	82,502	13.96	5,910
2007	165,716.33	77,601	100,523	88,394	14.00	6,314
2009	269,115.01	111,055	143,859	162,932	14.10	11,555
2011	656,791.22	227,558	294,775	453,967	14.20	31,970
2012	65,454.86	20,173	26,132	48,487	14.25	3,403
2014	502,174.66	109,595	141,968	430,512	14.36	29,980

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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
2015	225,720.19	37,239	48,239	209,082	14.42	14,499
2016	11,294.55	1,194	1,547	11,329	14.48	782
2017	18,735.89	710	920	20,439	14.54	1,406
	7,607,743.65	5,138,047	6,606,906	2,065,922		146,567
GADSBY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1982	16,457.50	12,790	16,446	2,315	12.83	180
1985	1,614.91	1,225	1,575	266	12.98	20
1992	71,062.74	49,906	64,173	16,838	13.32	1,264
1994	104,744.93	71,466	91,897	27,513	13.41	2,052
1996	16,279.25	10,741	13,812	4,747	13.50	352
1999	31,412.84	19,496	25,070	10,741	13.64	787
2000	80,429.43	48,749	62,685	29,004	13.68	2,120
2001	101,621.79	59,980	77,127	38,722	13.73	2,820
2005	2,636.98	1,359	1,748	1,259	13.91	91
2009	49,448.29	20,406	26,240	30,131	14.10	2,137
	475,708.66	296,118	380,772	161,536		11,823
HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1965	1,543,758.30	1,364,515	1,260,116	299,080	5.47	54,676
1982	77,222.00	65,493	60,482	17,512	5.66	3,094
1983	22,775.00	19,243	17,771	5,232	5.67	923
1985	2,119.00	1,776	1,640	500	5.68	88
1988	8,167.00	6,747	6,231	2,018	5.71	353
1989	23,163.00	19,030	17,574	5,821	5.72	1,018
1990	27,572.00	22,518	20,795	7,053	5.73	1,231
1991	8,765.00	7,116	6,572	2,281	5.73	398
1993	17,183.67	13,755	12,703	4,653	5.75	809
1994	178,107.02	141,441	130,619	49,269	5.76	8,554

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1996	13,163.69	10,273	9,487	3,808	5.77	660
1997	145,240.38	112,198	103,614	43,079	5.78	7,453
1998	3,732.03	2,851	2,633	1,136	5.79	196
1999	156,725.87	118,272	109,223	49,070	5.80	8,460
2000	745,216.08	555,138	512,664	240,004	5.80	41,380
2001	1,321.30	970	896	439	5.81	76
2003	165,955.88	117,579	108,583	59,032	5.83	10,126
2009	487,826.83	287,528	265,529	227,176	5.88	38,635
2010	13,843.25	7,733	7,141	6,840	5.89	1,161
2011	22,845.58	11,971	11,055	12,019	5.89	2,041
2012	1,271,938.98	613,309	566,385	718,274	5.90	121,741
2013	107,591.93	46,557	42,995	65,673	5.91	11,112
2014	34,543.52	12,869	11,884	23,005	5.92	3,886
2016	16,460.28	3,352	3,096	13,529	5.94	2,278
2017	20,170.01	1,577	1,456	18,915	5.96	3,174
	5,115,407.60	3,563,811	3,291,144	1,875,418		323,523
HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1976	1,510,026.05	1,304,837	1,205,004	320,122	5.60	57,165
1981	3,167.00	2,696	2,490	709	5.65	125
1982	167,554.00	142,104	131,232	37,998	5.66	6,713
1983	5,448.00	4,603	4,251	1,252	5.67	221
1984	223.00	188	174	52	5.68	9
1985	3,097.00	2,596	2,397	731	5.68	129
1986	5,514.00	4,601	4,249	1,320	5.69	232
1987	702.00	583	538	171	5.70	30
1989	9,344.00	7,677	7,090	2,348	5.72	410
1991	4,094.00	3,324	3,070	1,065	5.73	186
1993	50,523.94	40,444	37,350	13,680	5.75	2,379
1994	8,906.24	7,073	6,532	2,463	5.76	428
1996	8,632.81	6,737	6,222	2,498	5.77	433
1997	1,863.02	1,439	1,329	553	5.78	96
1999	382,422.89	288,592	266,512	119,735	5.80	20,644
2000	69,757.65	51,965	47,989	22,466	5.80	3,873

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
2001	50,529.35	37,081	34,244	16,791	5.81	2,890
2007	26,588.36	16,994	15,694	11,160	5.86	1,904
2008	222,041.61	136,735	126,273	97,989	5.87	16,693
2009	20,161.58	11,883	10,974	9,389	5.88	1,597
2011	1,009,157.25	528,776	488,319	530,929	5.89	90,141
2012	266,833.68	128,663	118,819	150,683	5.90	25,539
2013	29,530.53	12,778	11,800	18,025	5.91	3,050
2014	69,124.01	25,753	23,783	46,033	5.92	7,776
2016	577,665.75	117,628	108,628	474,814	5.94	79,935
	4,502,907.72	2,885,750	2,664,962	1,882,975		322,598
HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1965	1,683.56	1,488	1,374	326	5.47	60
1976	10,306.26	8,906	8,225	2,185	5.60	390
1982	657.00	557	514	149	5.66	26
1995	6,209.39	4,889	4,515	1,757	5.77	305
2001	51,116.11	37,512	34,642	16,985	5.81	2,923
2008	103,417.00	63,685	58,813	45,639	5.87	7,775
2009	25,965.72	15,304	14,133	12,092	5.88	2,056
2012	47,412.42	22,862	21,113	26,774	5.90	4,538
2014	5,012.23	1,867	1,724	3,338	5.92	564
	251,779.69	157,070	145,053	109,244		18,637
HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1978	10,488,691.07	8,264,241	7,141,026	3,976,986	10.47	379,846
1983	5,029.74	3,846	3,323	2,008	10.65	189
1984	14,301.04	10,861	9,385	5,774	10.68	541
1987	92,521.42	68,640	59,311	38,762	10.78	3,596
1988	17,475.48	12,848	11,102	7,422	10.82	686

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1989	905,423.43	659,568	569,924	389,824	10.85	35,928
1990	39,903.63	28,782	24,870	17,428	10.88	1,602
1991	47,612.66	33,984	29,365	21,104	10.91	1,934
1992	606,775.56	428,198	370,000	273,182	10.94	24,971
1994	77,118.90	53,072	45,859	35,887	11.00	3,262
1995	159,261.62	108,085	93,395	75,422	11.03	6,838
1996	97,450.76	65,139	56,286	47,012	11.06	4,251
1997	129,251.40	84,991	73,440	63,567	11.09	5,732
2000	844,460.35	523,793	452,603	442,525	11.18	39,582
2001	12,655,835.04	7,668,791	6,626,506	6,788,680	11.21	605,591
2002	154,246.27	91,091	78,711	84,790	11.24	7,544
2004	6,693,985.41	3,721,016	3,215,283	3,880,342	11.30	343,393
2005	1,073,936.15	576,130	497,827	640,546	11.33	56,535
2006	181,032.07	93,255	80,580	111,314	11.36	9,799
2007	1,457.05	717	620	925	11.39	81
2008	33,861.39	15,800	13,653	22,240	11.42	1,947
2009	20,398.15	8,945	7,729	13,893	11.45	1,213
2010	29,957,729.31	12,208,284	10,549,024	21,206,169	11.48	1,847,227
2011	10,953.71	4,080	3,525	8,085	11.52	702
2013	77,513.51	22,549	19,484	62,680	11.58	5,413
2014	1,017,855.84	245,337	211,993	866,935	11.62	74,607
2015	56,468.40	10,428	9,011	50,846	11.66	4,361
2016	79,045.73	9,409	8,130	75,658	11.70	6,466
2017	353,877.90	15,016	12,975	362,135	11.75	30,820
	65,893,472.99	35,036,896	30,274,940	39,572,141		3,504,657
HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1980	7,823,482.05	6,097,265	5,268,570	3,024,321	10.54	286,937
1984	7,490.45	5,689	4,916	3,024	10.68	283
1988	118,690.82	87,260	75,400	50,412	10.82	4,659
1989	26,811.64	19,531	16,876	11,544	10.85	1,064
1990	3,186.32	2,298	1,986	1,392	10.88	128
1991	1,632,884.20	1,165,473	1,007,071	723,787	10.91	66,342
1994	217,768.19	149,865	129,496	101,338	11.00	9,213

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HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1995	1,342,580.16	911,162	787,324	635,811	11.03	57,644
1997	327,873.39	215,597	186,295	161,251	11.09	14,540
2001	59,926.74	36,313	31,378	32,145	11.21	2,868
2002	6,892,437.15	4,070,383	3,517,167	3,788,817	11.24	337,083
2003	44,577.53	25,587	22,109	25,143	11.27	2,231
2004	53,940.66	29,984	25,909	31,268	11.30	2,767
2005	201,296.64	107,989	93,312	120,063	11.33	10,597
2006	6,225,203.85	3,206,778	2,770,936	3,827,780	11.36	336,952
2008	33,015.12	15,405	13,311	21,685	11.42	1,899
2009	70,758.15	31,031	26,813	48,190	11.45	4,209
2011	20,060,509.82	7,471,156	6,455,732	14,808,409	11.52	1,285,452
2013	30,392.68	8,841	7,639	24,577	11.58	2,122
2015	638,656.00	117,943	101,913	575,062	11.66	49,319
	45,811,481.56	23,775,550	20,544,153	28,016,017		2,476,309
HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1983	22,793,835.20	17,266,125	14,919,441	9,014,086	10.65	846,393
1987	12,321.78	9,055	7,824	5,114	10.78	474
1991	18,105.90	12,801	11,061	7,950	10.91	729
1993	383,176.54	264,624	228,658	173,677	10.97	15,832
1994	46,721.04	31,849	27,520	21,537	11.00	1,958
1997	2,589,224.09	1,686,509	1,457,291	1,261,394	11.09	113,742
1998	103,008.55	65,913	56,955	51,204	11.12	4,605
2001	145,610.43	87,400	75,521	77,370	11.21	6,902
2002	497,042.01	290,763	251,245	270,649	11.24	24,079
2003	233,744.50	132,901	114,838	130,594	11.27	11,588
2004	46,583.81	25,650	22,164	26,749	11.30	2,367
2006	178,153.04	90,906	78,551	108,510	11.36	9,552
2007	8,558,081.89	4,169,497	3,602,810	5,383,176	11.39	472,623
2010	153,802.43	62,086	53,648	107,845	11.48	9,394
2011	27,199.20	10,034	8,670	19,889	11.52	1,726
2012	25,459,677.89	8,419,452	7,275,142	19,457,519	11.55	1,684,634

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HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
2013	104,661.96	30,160	26,061	83,834	11.58	7,240
2015	77,526.37	14,182	12,254	69,148	11.66	5,930
2016	23,143,615.58	2,728,736	2,357,866	21,942,930	11.70	1,875,464
	84,572,092.21	35,398,643	30,587,521	58,213,176		5,095,232
HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1978	150,340.46	118,456	102,356	57,005	10.47	5,445
1980	217,296.47	169,351	146,334	84,000	10.54	7,970
1983	75,934.81	58,068	50,176	30,315	10.65	2,846
1993	60,044.49	41,862	36,172	27,475	10.97	2,505
1994	30,129.18	20,734	17,916	14,021	11.00	1,275
1995	2,620,339.02	1,778,332	1,536,634	1,240,925	11.03	112,505
2005	57,603.62	30,902	26,702	34,358	11.33	3,032
2010	69,822.40	28,454	24,587	49,425	11.48	4,305
2016	337,848.31	40,213	34,748	323,372	11.70	27,639
2017	243,598.94	10,336	8,931	249,284	11.75	21,216
	3,862,957.70	2,296,708	1,984,556	2,110,179		188,738
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1978	376,605.22	296,734	256,404	142,798	10.47	13,639
1989	678.34	494	427	292	10.85	27
1994	27,124.47	18,667	16,130	12,622	11.00	1,147
2003	52,890.02	30,358	26,232	29,831	11.27	2,647
2005	58,468.95	31,367	27,104	34,873	11.33	3,078
2006	146,597.92	75,517	65,253	90,141	11.36	7,935
2009	529,775.47	232,329	200,752	360,810	11.45	31,512
2017	24,098.14	1,023	884	24,660	11.75	2,099
	1,216,238.53	686,489	593,186	696,027		62,084

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HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1977	11,388,517.91	9,020,916	7,735,955	4,335,874	10.43	415,712
1980	47,422.99	36,959	31,694	18,574	10.54	1,762
1985	5,642.14	4,253	3,647	2,333	10.72	218
1987	98,719.82	73,239	62,807	41,836	10.78	3,881
1988	327,020.82	240,421	206,175	140,467	10.82	12,982
1989	62,454.17	45,496	39,015	27,186	10.85	2,506
1990	44,949.49	32,422	27,804	19,843	10.88	1,824
1991	6,566.52	4,687	4,019	2,941	10.91	270
1992	84,406.88	59,566	51,081	38,390	10.94	3,509
1993	26,240.59	18,294	15,688	12,127	10.97	1,105
1994	1,432,637.79	985,918	845,481	673,115	11.00	61,192
1996	8,482.76	5,670	4,862	4,129	11.06	373
1997	3,550,825.70	2,334,882	2,002,296	1,761,580	11.09	158,844
1999	37,432.66	23,718	20,340	19,339	11.15	1,734
2000	29,812.95	18,492	15,858	15,744	11.18	1,408
2001	165,070.25	100,024	85,776	89,198	11.21	7,957
2002	46,727.23	27,595	23,664	25,867	11.24	2,301
2003	70,860.44	40,673	34,879	40,233	11.27	3,570
2004	2,284,842.50	1,270,086	1,089,172	1,332,761	11.30	117,943
2005	9,216,701.82	4,944,447	4,240,148	5,529,556	11.33	488,046
2006	685,178.28	352,955	302,679	423,610	11.36	37,290
2007	163,108.10	80,223	68,796	104,099	11.39	9,140
2008	74,068.97	34,561	29,638	48,875	11.42	4,280
2009	180,896.46	79,331	68,031	123,719	11.45	10,805
2010	26,083,319.51	10,629,396	9,115,319	18,533,000	11.48	1,614,373
2012	380,891.78	127,160	109,047	294,698	11.55	25,515
2014	592,867.72	142,901	122,546	505,894	11.62	43,536
2016	1,082,469.26	128,844	110,491	1,036,926	11.70	88,626
2017	2,421,692.94	102,757	88,120	2,478,874	11.75	210,968
	60,599,828.45	30,965,886	26,555,029	37,680,789		3,331,670
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -7						
1974	2,583,416.11	2,095,250	1,796,797	967,458	10.31	93,837
1977	11,735,291.39	9,383,291	8,046,712	4,510,050	10.43	432,411

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HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -7						
1980	10,821.81	8,514	7,301	4,278	10.54	406
1981	262,522.26	205,258	176,021	104,878	10.58	9,913
1985	1,198.58	912	782	500	10.72	47
1987	102,794.19	76,981	66,016	43,974	10.78	4,079
1988	365,609.56	271,326	232,678	158,525	10.82	14,651
1989	15,424.24	11,342	9,726	6,778	10.85	625
1990	113,956.92	82,972	71,153	50,781	10.88	4,667
1991	241.96	174	149	110	10.91	10
1992	2,875,613.15	2,048,450	1,756,664	1,320,242	10.94	120,680
1993	54,882.10	38,624	33,122	25,602	10.97	2,334
1994	4,441,135.97	3,085,151	2,645,695	2,106,321	11.00	191,484
1995	16,765.48	11,485	9,849	8,090	11.03	733
1996	511,054.30	344,824	295,706	251,122	11.06	22,705
1997	49,982.30	33,176	28,450	25,031	11.09	2,257
1998	8,394,201.45	5,473,596	4,693,924	4,287,872	11.12	385,600
1999	590,056.02	377,402	323,644	307,716	11.15	27,598
2002	71,070.95	42,367	36,332	39,714	11.24	3,533
2003	2,507,896.58	1,453,088	1,246,107	1,437,343	11.27	127,537
2004	72,779.69	40,838	35,021	42,853	11.30	3,792
2006	4,365,385.90	2,269,948	1,946,611	2,724,352	11.36	239,820
2007	545,625.89	270,892	232,305	351,514	11.39	30,862
2008	969,303.24	456,555	391,522	645,632	11.42	56,535
2009	14,439.13	6,392	5,482	9,968	11.45	871
2010	100,555.98	41,365	35,473	72,122	11.48	6,282
2011	12,376,928.20	4,653,038	3,990,248	9,253,065	11.52	803,217
2012	36,113.76	12,170	10,436	28,205	11.55	2,442
2013	37,641.11	11,053	9,479	30,797	11.58	2,659
2014	33,950.08	8,260	7,083	29,243	11.62	2,517
2015	1,020,828.82	190,298	163,191	929,095	11.66	79,682
2016	1,469,963.88	176,617	151,459	1,421,402	11.70	121,487
2017	2,355,045.24	100,872	86,504	2,433,395	11.75	207,097
	58,102,496.24	33,282,481	28,541,643	33,628,028		3,002,370

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HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -7						
1974	2,419,808.70	1,962,558	1,683,006	906,189	10.31	87,894
1977	312,577.87	249,931	214,330	120,128	10.43	11,518
1979	67,735.27	53,580	45,948	26,529	10.51	2,524
1980	8,514.55	6,698	5,744	3,367	10.54	319
1984	41,985.41	32,188	27,603	17,321	10.68	1,622
1986	109,596.75	82,749	70,962	46,306	10.75	4,308
1987	12,046.55	9,021	7,736	5,154	10.78	478
1990	13,017.96	9,478	8,128	5,801	10.88	533
1992	13,929.26	9,923	8,510	6,395	10.94	585
1994	1,983,560.50	1,377,932	1,181,656	940,754	11.00	85,523
1995	529,014.82	362,411	310,788	255,258	11.03	23,142
1997	6,711.61	4,455	3,820	3,361	11.09	303
1999	175,492.33	112,245	96,257	91,520	11.15	8,208
2000	42,804.01	26,800	22,983	22,818	11.18	2,041
2003	138,037.35	79,980	68,587	79,113	11.27	7,020
2005	23,886.56	12,935	11,093	14,466	11.33	1,277
2006	212,095.62	110,287	94,577	132,365	11.36	11,652
2007	66,319.07	32,926	28,236	42,725	11.39	3,751
2008	18,025.46	8,490	7,281	12,007	11.42	1,051
2011	68,895.04	25,901	22,212	51,506	11.52	4,471
2012	322,138.55	108,560	93,096	251,592	11.55	21,783
2014	20,514.96	4,991	4,280	17,671	11.62	1,521
2016	206,500.46	24,811	21,277	199,679	11.70	17,067
2017	55,674.13	2,385	2,045	57,526	11.75	4,896
	6,868,882.79	4,711,235	4,040,155	3,309,550		303,487
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1974	7,281,620.23	6,286,754	5,498,158	2,147,543	7.25	296,213
1979	60,575.00	51,392	44,946	18,658	7.34	2,542
1981	329,743.00	277,452	242,649	103,581	7.37	14,054
1982	40,375.00	33,815	29,573	12,820	7.39	1,735
1983	157,664.00	131,396	114,914	50,633	7.41	6,833
1984	18,826.00	15,613	13,655	6,113	7.42	824
1985	62,317.00	51,399	44,952	20,481	7.44	2,753

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JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1986	435,922.00	357,569	312,716	145,002	7.45	19,463
1987	1,109.00	904	791	374	7.47	50
1990	3,213,503.97	2,566,131	2,244,241	1,129,938	7.51	150,458
1991	34,190.90	27,095	23,696	12,204	7.52	1,623
1992	40,151.99	31,542	27,585	14,574	7.54	1,933
1994	35,251.92	27,186	23,776	13,239	7.56	1,751
1995	44,939.67	34,283	29,983	17,204	7.58	2,270
1996	448,875.00	338,581	296,110	175,209	7.59	23,084
1998	5,584,928.49	4,103,515	3,588,780	2,275,395	7.62	298,608
1999	16,721.86	12,108	10,589	6,969	7.63	913
2000	91,881.67	65,413	57,208	39,268	7.65	5,133
2002	98,427.29	67,480	59,015	44,333	7.67	5,780
2003	94,092.66	63,045	55,137	43,661	7.69	5,678
2004	80,509.34	52,627	46,026	38,509	7.70	5,001
2006	2,582,997.21	1,588,016	1,388,819	1,323,328	7.73	171,194
2009	45,399.68	24,462	21,394	26,276	7.77	3,382
2010	18,445,487.61	9,336,230	8,165,115	11,202,647	7.79	1,438,080
2013	40,046.85	15,150	13,250	28,800	7.83	3,678
2014	6,977,433.95	2,232,252	1,952,243	5,374,062	7.85	684,594
	46,262,991.29	27,791,410	24,305,320	24,270,821		3,147,627
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1975	7,940,248.48	6,833,636	5,976,441	2,360,820	7.27	324,735
1979	67,205.06	57,017	49,865	20,700	7.34	2,820
1980	9,072.00	7,664	6,703	2,823	7.36	384
1981	329,744.00	277,452	242,649	103,582	7.37	14,055
1982	38,191.88	31,987	27,975	12,127	7.39	1,641
1983	82,707.29	68,928	60,282	26,561	7.41	3,584
1984	21,490.00	17,823	15,587	6,977	7.42	940
1985	37,099.00	30,599	26,761	12,193	7.44	1,639
1986	3,890.00	3,191	2,791	1,294	7.45	174
1987	10,099.00	8,232	7,199	3,405	7.47	456
1990	64,545.40	51,542	45,077	22,696	7.51	3,022
1991	77,394.80	61,333	53,640	27,625	7.52	3,674

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1992	18,444.85	14,490	12,672	6,695	7.54	888
1993	49,223.54	38,326	33,518	18,166	7.55	2,406
1994	103,200.32	79,586	69,603	38,757	7.56	5,127
1995	47,840.46	36,496	31,918	18,314	7.58	2,416
1996	6,539.51	4,933	4,314	2,552	7.59	336
1997	2,756,040.14	2,052,342	1,794,901	1,098,941	7.61	144,407
1999	16,721.86	12,108	10,589	6,969	7.63	913
2001	73,906.22	51,690	45,206	32,395	7.66	4,229
2003	9,090.58	6,091	5,327	4,218	7.69	549
2005	8,269,777.87	5,255,287	4,596,076	4,087,191	7.71	530,116
2006	1,750,758.67	1,076,359	941,343	896,954	7.73	116,035
2008	125,276.38	70,998	62,092	69,448	7.76	8,949
2009	4,577,278.10	2,466,320	2,156,951	2,649,191	7.77	340,951
2012	8,744.30	3,734	3,266	5,916	7.82	757
2013	32,487,282.05	12,290,085	10,748,445	23,363,201	7.83	2,983,806
2014	135,351.85	43,302	37,870	104,249	7.85	13,280
2016	317,037.89	52,880	46,247	286,643	7.89	36,330
2017	376,539.43	23,505	20,557	374,810	7.91	47,384
	59,810,740.93	31,027,936	27,135,864	35,665,414		4,596,003
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1976	8,646,587.00	7,416,385	6,486,091	2,592,826	7.29	355,669
1979	66,430.00	56,359	49,289	20,462	7.34	2,788
1981	281,608.30	236,950	207,228	88,461	7.37	12,003
1982	17,987.00	15,065	13,175	5,711	7.39	773
1984	18,827.00	15,614	13,655	6,113	7.42	824
1985	30,182.00	24,894	21,771	9,920	7.44	1,333
1986	3,317.00	2,721	2,380	1,103	7.45	148
1987	9,421.36	7,680	6,717	3,176	7.47	425
1988	3,024,249.00	2,449,741	2,142,451	1,033,010	7.48	138,103
1990	225,986.29	180,460	157,824	79,462	7.51	10,581
1991	43,816.27	34,723	30,367	15,640	7.52	2,080
1992	25,205.29	19,800	17,316	9,149	7.54	1,213
1994	35,251.94	27,186	23,776	13,239	7.56	1,751

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JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1995	105,299.53	80,331	70,254	40,310	7.58	5,318
1996	6,020,958.42	4,541,540	3,971,860	2,350,147	7.59	309,637
1998	28,730.74	21,110	18,462	11,705	7.62	1,536
1999	77,222.27	55,914	48,900	32,183	7.63	4,218
2000	13,593.31	9,678	8,464	5,809	7.65	759
2001	20,345.31	14,229	12,444	8,918	7.66	1,164
2003	3,915,360.36	2,623,393	2,294,321	1,816,808	7.69	236,256
2004	353,472.93	231,057	202,074	169,073	7.70	21,958
2007	4,710,358.13	2,790,414	2,440,391	2,505,485	7.74	323,706
2008	113,870.86	64,534	56,439	63,125	7.76	8,135
2011	6,599,317.13	3,101,478	2,712,436	4,216,847	7.80	540,621
2015	9,664,848.97	2,424,176	2,120,093	8,027,998	7.87	1,020,076
2017	82,780.13	5,167	4,519	82,400	7.91	10,417
	44,135,026.54	26,450,599	23,132,697	23,209,081		3,011,492
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1979	11,347,574.98	9,627,283	8,419,659	3,495,295	7.34	476,198
1982	124,825.00	104,545	91,431	39,635	7.39	5,363
1983	16,666.00	13,889	12,147	5,353	7.41	722
1984	47,449.00	39,352	34,416	15,406	7.42	2,076
1985	37,345.00	30,802	26,938	12,274	7.44	1,650
1986	118,240.00	96,988	84,822	39,330	7.45	5,279
1987	1,108.00	903	790	374	7.47	50
1988	36,081.00	29,227	25,561	12,324	7.48	1,648
1990	977,637.85	780,689	682,761	343,759	7.51	45,774
1991	2,888,519.55	2,289,055	2,001,921	1,031,024	7.52	137,104
1992	31,963.18	25,109	21,959	11,602	7.54	1,539
1993	9,027.39	7,029	6,147	3,331	7.55	441
1994	29,558.98	22,795	19,936	11,101	7.56	1,468
1995	43,873.83	33,470	29,272	16,796	7.58	2,216
1996	347,665.15	262,240	229,345	135,703	7.59	17,879
1997	410,118.64	305,403	267,094	163,531	7.61	21,489
1998	23,189.17	17,038	14,901	9,448	7.62	1,240
1999	1,893,114.99	1,370,747	1,198,804	788,967	7.63	103,403

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JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
2000	4,724,626.43	3,363,610	2,941,687	2,019,171	7.65	263,944
2001	329,272.82	230,292	201,405	144,332	7.66	18,842
2003	29,380.87	19,686	17,217	13,633	7.69	1,773
2004	9,456,541.35	6,181,528	5,406,131	4,523,237	7.70	587,433
2005	66,734.02	42,408	37,088	32,982	7.71	4,278
2006	125,906.74	77,407	67,697	64,505	7.73	8,345
2007	64,560.59	38,246	33,449	34,340	7.74	4,437
2008	7,635,342.60	4,327,155	3,784,367	4,232,743	7.76	545,457
2009	97,027.80	52,280	45,722	56,157	7.77	7,227
2010	57,097.16	28,900	25,275	34,677	7.79	4,451
2011	58,451.81	27,471	24,025	37,349	7.80	4,788
2012	1,010,696.76	431,582	377,445	683,786	7.82	87,441
2015	175,271.58	43,962	38,448	145,588	7.87	18,499
2016	3,325,489.48	554,667	485,091	3,006,673	7.89	381,074
2017	21,897.66	1,367	1,196	21,797	7.91	2,756
	45,562,255.38	30,477,125	26,654,145	21,186,223		2,766,284
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1975	860,484.80	740,561	647,667	255,842	7.27	35,191
1976	279,685.49	239,893	209,801	83,868	7.29	11,505
1978	129.00	110	96	39	7.32	5
1983	5,693.00	4,745	4,150	1,828	7.41	247
1985	18,196.00	15,008	13,125	5,980	7.44	804
1987	38,382.92	31,289	27,364	12,938	7.47	1,732
1988	281,322.34	227,880	199,295	96,093	7.48	12,847
1989	476,897.27	383,563	335,450	165,292	7.50	22,039
1990	133,333.33	106,473	93,117	46,883	7.51	6,243
1991	16,501.36	13,077	11,437	5,890	7.52	783
1993	32,733.35	25,486	22,289	12,081	7.55	1,600
1994	713,766.42	550,445	481,399	268,056	7.56	35,457
1995	114,787.37	87,569	76,585	43,942	7.58	5,797
1997	83,401.93	62,107	54,316	33,256	7.61	4,370
2001	284,388.17	198,900	173,950	124,657	7.66	16,274
2002	11,941.29	8,187	7,160	5,378	7.67	701

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JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
2003	10,763.48	7,212	6,307	4,994	7.69	649
2004	87,652.15	57,296	50,109	41,926	7.70	5,445
2005	65,140.30	41,395	36,203	32,195	7.71	4,176
2006	2,267,300.02	1,393,927	1,219,076	1,161,589	7.73	150,270
2007	298,664.30	176,929	154,735	158,862	7.74	20,525
2008	382,488.36	216,766	189,575	212,037	7.76	27,324
2012	89,843.40	38,364	33,552	60,784	7.82	7,773
2013	32,237.39	12,196	10,666	23,183	7.83	2,961
2014	337,310.10	107,914	94,378	259,798	7.85	33,095
2015	1,064,622.34	267,033	233,537	884,316	7.87	112,365
2016	394,575.94	65,812	57,557	356,748	7.89	45,215
2017	605,343.84	37,787	33,047	602,564	7.91	76,177
	8,987,585.66	5,117,924	4,475,944	4,961,021		641,570
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1963	4,165,717.53	3,643,539	2,965,389	1,575,243	9.12	172,724
1973	1,984.54	1,679	1,366	797	9.54	84
1979	419,107.89	344,946	280,743	176,084	9.75	18,060
1980	306,538.07	250,956	204,247	129,879	9.78	13,280
1982	53,072.28	42,959	34,963	22,885	9.84	2,326
1983	113,588.01	91,371	74,365	49,446	9.87	5,010
1984	28,019.15	22,391	18,223	12,317	9.90	1,244
1985	230,945.83	183,283	149,170	102,561	9.93	10,328
1988	30,716.15	23,819	19,386	14,095	10.01	1,408
1990	1,282.00	976	794	603	10.06	60
1992	84,394.54	62,973	51,252	40,738	10.11	4,029
1994	1,365,085.34	994,868	809,699	678,244	10.16	66,756
1995	4,734.68	3,404	2,770	2,390	10.19	235
1997	1,900,825.05	1,326,679	1,079,752	992,147	10.24	96,889
2000	70,837.72	46,794	38,085	39,129	10.31	3,795
2001	75,064.57	48,486	39,462	42,359	10.34	4,097
2002	688,404.38	434,099	353,303	397,058	10.36	38,326
2004	1,003,181.22	597,263	486,098	607,369	10.41	58,345
2005	233,605.73	134,343	109,339	145,292	10.44	13,917

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NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
2006	77,451.29	42,826	34,855	49,567	10.47	4,734
2007	3,611,434.20	1,912,255	1,556,339	2,380,125	10.49	226,895
2008	12,701.91	6,387	5,198	8,647	10.52	822
2010	19,340.19	8,534	6,946	14,135	10.57	1,337
2012	2,758,962.63	1,004,308	817,382	2,189,887	10.63	206,010
2017	3,440,025.37	162,734	132,445	3,617,182	10.80	334,924
	20,697,020.27	11,391,872	9,271,572	13,288,180		1,285,635
NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1968	4,043,909.81	3,482,740	2,834,519	1,573,343	9.35	168,272
1979	437,333.63	359,947	292,952	183,741	9.75	18,845
1984	94,702.62	75,680	61,594	41,632	9.90	4,205
1987	20,546.54	16,066	13,076	9,320	9.98	934
1990	18,086.01	13,776	11,212	8,502	10.06	845
1992	9,653.74	7,203	5,862	4,660	10.11	461
1994	132,146.78	96,308	78,383	65,657	10.16	6,462
1996	471,779.27	334,492	272,235	242,004	10.21	23,703
1998	65,255.15	44,801	36,462	34,666	10.26	3,379
2000	101,352.04	66,951	54,490	55,984	10.31	5,430
2001	33,373.20	21,557	17,545	18,832	10.34	1,821
2002	3,662,164.10	2,309,312	1,879,494	2,112,265	10.36	203,887
2004	20,650.46	12,295	10,007	12,502	10.41	1,201
2005	254,895.81	146,587	119,304	158,533	10.44	15,185
2006	6,936,851.61	3,835,705	3,121,788	4,439,380	10.47	424,010
2007	44,193.76	23,401	19,046	29,126	10.49	2,777
2008	198,981.57	100,060	81,436	135,453	10.52	12,876
2009	36,529.34	17,314	14,091	25,726	10.54	2,441
2011	2,475,621.98	1,001,899	815,422	1,883,006	10.60	177,642
2012	48,858.80	17,785	14,475	38,781	10.63	3,648
2013	141,780.49	45,005	36,628	117,912	10.66	11,061
2014	81,258.72	21,516	17,511	71,061	10.69	6,647

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NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
2015	775,920.69	157,860	128,478	717,275	10.72	66,910
2016	3,825,672.18	504,234	410,384	3,759,599	10.76	349,405
2017	97,855.51	4,629	3,767	102,895	10.80	9,527
	24,029,373.81	12,717,123	10,350,162	15,841,855		1,521,574
NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -8						
1971	6,687,291.03	5,647,096	4,596,037	2,626,238	9.47	277,322
1979	377,612.87	307,942	250,627	157,195	9.75	16,123
1980	32,693.60	26,520	21,584	13,725	9.78	1,403
1982	103,439.01	82,960	67,519	44,195	9.84	4,491
1983	10,589.21	8,440	6,869	4,567	9.87	463
1984	140,569.78	111,303	90,587	61,229	9.90	6,185
1985	293,074.80	230,456	187,563	128,958	9.93	12,987
1986	127,926.17	99,890	81,298	56,862	9.95	5,715
1987	26,045.10	20,178	16,422	11,706	9.98	1,173
1988	22,577.75	17,348	14,119	10,265	10.01	1,025
1989	5,784.20	4,407	3,587	2,660	10.03	265
1991	22,562.88	16,856	13,719	10,649	10.09	1,055
1992	66,074.43	48,850	39,758	31,603	10.11	3,126
1993	1,144,900.71	836,685	680,958	555,535	10.14	54,786
1994	21,308.49	15,387	12,523	10,490	10.16	1,032
1995	1,567,291.55	1,116,573	908,752	783,923	10.19	76,931
1996	40,987.03	28,793	23,434	20,832	10.21	2,040
1998	24,834.71	16,894	13,750	13,072	10.26	1,274
1999	1,058,386.64	706,615	575,097	567,961	10.29	55,195
2000	235,307.64	154,014	125,348	128,784	10.31	12,491
2001	125,144.38	80,092	65,185	69,971	10.34	6,767
2002	35,623.07	22,257	18,114	20,358	10.36	1,965
2003	8,956,315.82	5,442,993	4,429,922	5,242,899	10.39	504,610
2004	121,316.62	71,565	58,245	72,777	10.41	6,991
2005	546,294.10	311,283	253,346	336,652	10.44	32,246
2006	475,110.95	260,301	211,853	301,267	10.47	28,774
2007	30,331.58	15,913	12,951	19,807	10.49	1,888
2008	393,074.40	195,848	159,396	265,124	10.52	25,202

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ACCOUNT 314 TURBOGENERATOR UNITS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -8						
2009	12,408,583.98	5,827,543	4,742,898	8,658,373	10.54	821,478
2011	113,884.38	45,667	37,167	85,828	10.60	8,097
2013	104,500.59	32,867	26,750	86,111	10.66	8,078
2015	3,585,655.63	722,804	588,273	3,284,235	10.72	306,365
2016	104,188.35	13,606	11,074	101,450	10.76	9,428
2017	61,612.42	2,888	2,350	64,191	10.80	5,944
	39,070,893.87	22,542,834	18,347,074	23,849,491		2,302,915
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -9						
1963	45,314.18	39,634	32,257	17,135	9.12	1,879
1984	3,522.69	2,815	2,291	1,549	9.90	156
1988	10,638.08	8,250	6,714	4,881	10.01	488
1994	38,551.63	28,096	22,867	19,155	10.16	1,885
2002	21,045.05	13,271	10,801	12,138	10.36	1,172
2003	212,702.11	130,462	106,180	125,665	10.39	12,095
2004	509,771.84	303,502	247,013	308,638	10.41	29,648
2005	16,103.18	9,261	7,537	10,015	10.44	959
2008	266,115.36	133,819	108,912	181,154	10.52	17,220
2011	84,089.55	34,032	27,698	63,960	10.60	6,034
2012	18,934.16	6,892	5,609	15,029	10.63	1,414
2013	72,431.35	22,992	18,713	60,238	10.66	5,651
	1,299,219.18	733,026	596,592	819,557		78,601
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1978	27,051,303.14	22,090,219	19,883,953	7,978,890	8.14	980,208
1981	18,359.67	14,789	13,312	5,599	8.21	682
1982	4,034.58	3,234	2,911	1,245	8.23	151
1983	20,346.04	16,222	14,602	6,355	8.25	770
1986	6,734.85	5,277	4,750	2,187	8.30	263

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1988	28,862.46	22,305	20,077	9,651	8.34	1,157
1989	16,272.05	12,479	11,233	5,528	8.36	661
1991	1,145,906.57	864,511	778,168	402,116	8.39	47,928
1992	47,101.80	35,207	31,691	16,824	8.41	2,000
1993	145,996.14	108,036	97,246	53,130	8.43	6,302
1994	1,102,867.72	807,345	726,711	409,243	8.45	48,431
1995	453,441.43	328,262	295,477	171,568	8.46	20,280
1997	136,733.57	96,416	86,786	54,049	8.50	6,359
1999	14,370.35	9,827	8,846	5,956	8.53	698
2000	621,206.91	417,280	375,604	264,239	8.55	30,905
2001	154,874.81	101,983	91,797	67,724	8.57	7,902
2002	54,895.65	35,394	31,859	24,684	8.58	2,877
2003	6,836.99	4,302	3,872	3,170	8.60	369
2004	117,455.62	71,904	64,723	56,257	8.62	6,526
2005	92,929.51	55,225	49,709	46,008	8.63	5,331
2006	4,772,700.11	2,738,588	2,465,071	2,450,810	8.65	283,331
2007	18,730.51	10,324	9,293	10,000	8.67	1,153
2008	556,634.05	292,801	263,557	309,776	8.69	35,647
2009	175,834.18	87,546	78,802	102,307	8.71	11,746
2010	13,527.28	6,320	5,689	8,244	8.72	945
2011	23,239,204.65	10,026,471	9,025,075	14,911,306	8.74	1,706,099
2012	96,716.79	37,815	34,038	65,580	8.76	7,486
2014	8,256.73	2,383	2,145	6,359	8.81	722
2016	6,335,663.94	940,358	846,439	5,679,294	8.85	641,728
2017	366,729.06	20,133	18,122	359,609	8.88	40,497
	66,824,527.16	39,262,956	35,341,558	33,487,705		3,899,154
BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -10						
1984	9,330,438.94	6,256,927	5,592,204	4,671,279	16.29	286,757
1985	16,845.69	11,176	9,989	8,542	16.38	521
1987	115,672.60	74,999	67,031	60,209	16.55	3,638
1992	9,532.53	5,765	5,153	5,333	16.96	314
1993	101,268.34	60,231	53,832	57,563	17.04	3,378
1994	6,958.96	4,066	3,634	4,021	17.12	235

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BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -10						
1995	378,453.91	216,959	193,910	222,390	17.20	12,930
1999	156,217.35	81,752	73,067	98,772	17.51	5,641
2001	3,133,591.48	1,547,646	1,383,227	2,063,723	17.66	116,859
2003	122,491.54	56,471	50,472	84,269	17.81	4,732
2004	295,432.25	130,793	116,898	208,078	17.89	11,631
2005	11,615.55	4,917	4,395	8,382	17.97	466
2006	120,028.49	48,323	43,189	88,842	18.05	4,922
2007	596,389.50	226,960	202,848	453,180	18.13	24,996
2012	200,791.90	48,433	43,288	177,584	18.55	9,573
2013	3,049,757.31	628,845	562,038	2,792,695	18.64	149,823
2014	12,989.66	2,179	1,948	12,341	18.73	659
2016	99,281.72	7,923	7,081	102,129	18.92	5,398
2017	20,054.33	565	505	21,555	19.03	1,133
	17,777,812.05	9,414,930	8,414,707	11,140,886		643,606
BLUNDELL GEOTHERMAL UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -9						
2007	15,816,146.78	5,964,212	5,330,586	11,909,014	18.13	656,868
2011	173,344.89	47,044	42,046	146,900	18.46	7,958
2012	9,743.87	2,329	2,082	8,539	18.55	460
2015	96,132.97	11,982	10,709	94,076	18.82	4,999
2016	288,727.76	22,832	20,406	294,307	18.92	15,555
2017	55,296.87	1,543	1,379	58,895	19.03	3,095
	16,439,393.14	6,049,942	5,407,208	12,511,731		688,935
	983,650,602.15	569,454,883	495,834,700	543,121,314		59,656,846
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.1	6.06

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CHOLLA UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. -4						
1978	925,455.08	808,478	624,335	338,138	7.20	46,964
1980	647,885.00	561,397	433,530	240,270	7.21	33,325
1981	41,474,992.30	35,785,254	27,634,628	15,499,364	7.21	2,149,704
1982	5,021.00	4,312	3,330	1,892	7.22	262
1983	47,847.94	40,893	31,579	18,183	7.22	2,518
1984	14,347.00	12,197	9,419	5,502	7.23	761
1985	258,003.71	218,169	168,478	99,846	7.23	13,810
1986	48,917.77	41,120	31,754	19,120	7.24	2,641
1987	2,439.00	2,038	1,574	963	7.24	133
1988	133,534.51	110,838	85,593	53,283	7.25	7,349
1990	269,107.00	220,264	170,096	109,776	7.25	15,142
1991	49,887.00	40,503	31,278	20,605	7.26	2,838
1994	20,095.93	15,879	12,262	8,637	7.27	1,188
1996	31,303.68	24,207	18,693	13,862	7.27	1,907
2001	35,709.88	25,632	19,794	17,344	7.29	2,379
2002	103,686.53	72,989	56,365	51,469	7.29	7,060
2003	87,189.40	60,059	46,380	44,297	7.29	6,076
2004	322,225.42	216,638	167,295	167,819	7.29	23,020
2005	792,733.69	518,426	400,347	424,096	7.29	58,175
2006	583,923.31	369,706	285,500	321,780	7.30	44,079
2007	279,013.03	170,361	131,559	158,615	7.30	21,728
2008	18,723,196.09	10,960,274	8,463,908	11,008,216	7.30	1,507,975
2009	1,089,902.19	607,124	468,842	664,656	7.30	91,049
2010	436,547.56	229,161	176,966	277,043	7.30	37,951
2012	638,181.82	283,483	218,916	444,794	7.31	60,847
2013	168,133.19	66,259	51,168	123,691	7.31	16,921
2014	749,960.62	251,552	194,257	585,702	7.31	80,123
2016	742,404.51	130,732	100,956	671,145	7.31	91,812
	68,681,644.16	51,847,945	40,038,801	31,390,109		4,327,737
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -6						
1984	5,455,901.12	4,434,484	3,948,129	1,835,127	9.80	187,258
1986	3,172,804.27	2,542,659	2,263,791	1,099,382	9.81	112,067
1987	96,904.11	77,045	68,595	34,123	9.82	3,475

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COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -6						
1988	18,835.73	14,852	13,223	6,743	9.83	686
1989	12,950.56	10,121	9,011	4,717	9.84	479
1990	7,649.23	5,924	5,274	2,834	9.84	288
1992	15,853.57	12,024	10,705	6,100	9.86	619
1993	13,692.98	10,272	9,145	5,369	9.86	545
1995	2,611.62	1,909	1,700	1,069	9.88	108
1997	10,135.93	7,195	6,406	4,338	9.89	439
2000	642.48	432	385	296	9.90	30
2006	6,252.38	3,533	3,146	3,482	9.93	351
2007	8,155.82	4,414	3,930	4,715	9.93	475
2010	360.77	163	145	237	9.94	24
2011	44,072.73	18,367	16,353	30,365	9.94	3,055
2013	80,656.19	26,462	23,560	61,936	9.95	6,225
2014	164,072.42	44,970	40,038	133,879	9.95	13,455
2015	14,412.09	3,048	2,714	12,563	9.95	1,263
2016	96,727.44	13,342	11,879	90,652	9.96	9,102
2017	145,717.42	7,383	6,573	147,887	9.96	14,848
	9,368,408.86	7,238,599	6,444,700	3,485,813		354,792
CRAIG UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
1980	6,826,824.07	5,715,666	5,483,007	1,480,353	7.85	188,580
1993	11,722.75	8,983	8,617	3,340	7.92	422
1995	12,602.91	9,454	9,069	3,786	7.92	478
1996	2,917.89	2,162	2,074	902	7.93	114
2000	20,123.13	14,045	13,473	7,052	7.94	888
2006	20,045.37	12,022	11,533	8,914	7.96	1,120
2008	54,952.44	30,350	29,115	26,937	7.96	3,384
2010	40,423.59	19,906	19,096	22,136	7.96	2,781
2015	4,749.07	1,153	1,106	3,738	7.97	469
2017	29,444.19	1,773	1,701	28,332	7.97	3,555
	7,023,805.41	5,815,514	5,578,791	1,585,491		201,791

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CRAIG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1979	6,716,416.13	5,528,414	5,303,378	1,547,367	8.80	175,837
1993	51,668.91	38,409	36,846	15,857	8.89	1,784
1995	11,459.63	8,321	7,982	3,707	8.90	417
1997	2,391.77	1,690	1,621	818	8.91	92
2001	15,763.48	10,370	9,948	6,131	8.93	687
2008	24,606.43	12,850	12,327	12,772	8.95	1,427
2010	51,628.38	23,887	22,915	29,746	8.95	3,324
2011	64,489.41	27,483	26,364	39,415	8.96	4,399
2013	127,891.52	43,354	41,589	88,860	8.96	9,917
2014	5,579.69	1,589	1,524	4,167	8.96	465
2017	290,284.19	15,337	14,713	281,377	8.97	31,369
	7,362,179.54	5,711,704	5,479,207	2,030,216		229,718
CRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1979	2,362,247.43	1,944,412	1,865,264	544,228	8.80	61,844
1982	1,198.00	971	931	290	8.82	33
1983	11,809.00	9,514	9,127	2,918	8.83	330
1984	659.00	528	507	166	8.84	19
1987	591.00	464	445	158	8.86	18
1991	17,609.00	13,360	12,816	5,145	8.88	579
1993	66,970.04	49,784	47,758	20,552	8.89	2,312
1994	21,871.14	16,073	15,419	6,890	8.90	774
1995	17,369.45	12,612	12,099	5,618	8.90	631
1996	1,670.44	1,197	1,148	556	8.91	62
1997	9,235.73	6,525	6,259	3,161	8.91	355
1999	13,038.57	8,917	8,554	4,745	8.92	532
2003	1,816.94	1,140	1,094	760	8.93	85
2007	88,135.90	48,253	46,289	43,610	8.95	4,873
2009	52,409.80	25,898	24,844	28,614	8.95	3,197
2011	192,469.53	82,022	78,683	117,636	8.96	13,129
2012	12,305.04	4,747	4,554	7,997	8.96	893

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CRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
2013	23,564.90	7,988	7,663	16,373	8.96	1,827
2015	79,929.47	17,730	17,008	64,520	8.96	7,201
2017	41,850.96	2,211	2,121	40,567	8.97	4,523
	3,016,751.34	2,254,346	2,162,582	914,504		103,217
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1958	1,000,176.02	931,181	795,847	234,334	5.79	40,472
1959	4,172.53	3,880	3,316	982	5.79	170
1964	214,695.99	197,975	169,202	51,935	5.83	8,908
1965	4,158.14	3,827	3,271	1,012	5.84	173
1966	10,447.66	9,597	8,202	2,559	5.85	437
1967	7,470.76	6,849	5,854	1,841	5.85	315
1968	35,349.41	32,340	27,640	8,770	5.86	1,497
1969	5,067.43	4,626	3,954	1,266	5.87	216
1970	3,873.54	3,528	3,015	974	5.87	166
1972	5,726.17	5,191	4,437	1,461	5.88	248
1973	202.58	183	156	52	5.89	9
1974	10,564.34	9,527	8,142	2,739	5.89	465
1975	333,767.54	300,124	256,505	87,275	5.90	14,792
1976	232,872.00	208,818	178,469	61,389	5.90	10,405
1977	165,145.99	147,611	126,158	43,942	5.91	7,435
1978	19,672.04	17,529	14,981	5,281	5.91	894
1981	336.14	296	253	93	5.92	16
1982	17,780.92	15,618	13,348	4,966	5.92	839
1983	7,767.47	6,793	5,806	2,195	5.93	370
1989	5,374.15	4,561	3,898	1,637	5.94	276
1990	167,216.40	140,971	120,483	51,750	5.95	8,697
1991	4,713.51	3,948	3,374	1,481	5.95	249
1992	58,469.86	48,624	41,557	18,667	5.95	3,137
1993	43,329.88	35,761	30,564	14,066	5.95	2,364
1994	77,373.78	63,310	54,109	25,586	5.96	4,293
1997	14,057.11	11,174	9,550	4,929	5.96	827
1999	31,009.38	24,054	20,558	11,382	5.97	1,907
2001	7,407.53	5,582	4,771	2,859	5.97	479

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
2002	129,499.25	95,946	82,002	51,383	5.97	8,607
2004	9,804.85	6,978	5,964	4,135	5.97	693
2007	56,368.04	36,863	31,505	26,554	5.98	4,440
2014	22,347.59	8,467	7,236	15,782	5.98	2,639
2016	126,672.24	25,990	22,213	108,260	5.99	18,073
	2,832,890.24	2,417,722	2,066,341	851,536		144,508
DAVE JOHNSTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1960	393,107.00	364,933	311,895	93,005	5.80	16,035
1961	511,237.87	473,828	404,964	121,611	5.81	20,931
1964	90,656.73	83,596	71,447	21,930	5.83	3,762
1965	877.17	807	690	214	5.84	37
1966	1,811.11	1,664	1,422	443	5.85	76
1967	7,470.76	6,849	5,854	1,841	5.85	315
1968	2,556.37	2,339	1,999	634	5.86	108
1969	2,347.97	2,143	1,832	587	5.87	100
1970	1,490.37	1,358	1,161	374	5.87	64
1972	1,049.73	952	814	268	5.88	46
1974	10,564.33	9,527	8,142	2,739	5.89	465
1975	348,319.65	313,209	267,689	91,081	5.90	15,437
1976	239,107.00	214,409	183,248	63,032	5.90	10,683
1977	165,145.99	147,611	126,158	43,942	5.91	7,435
1978	19,672.04	17,529	14,981	5,281	5.91	894
1981	336.14	296	253	93	5.92	16
1982	17,780.92	15,618	13,348	4,966	5.92	839
1983	52,563.45	45,969	39,288	14,852	5.93	2,505
1989	5,374.15	4,561	3,898	1,637	5.94	276
1990	168,817.05	142,320	121,636	52,246	5.95	8,781
1991	4,713.51	3,948	3,374	1,481	5.95	249
1992	139,094.18	115,671	98,860	44,407	5.95	7,463
1993	6,492.90	5,359	4,580	2,108	5.95	354
1994	232,323.33	190,097	162,469	76,824	5.96	12,890
1999	31,009.38	24,054	20,558	11,382	5.97	1,907
2000	24,251.12	18,554	15,857	9,121	5.97	1,528

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
2001	15,311.89	11,538	9,861	5,910	5.97	990
2002	129,665.19	96,069	82,107	51,448	5.97	8,618
2004	8,771.11	6,243	5,336	3,699	5.97	620
2008	62,805.26	39,554	33,805	30,884	5.98	5,165
2014	713,175.33	270,219	230,947	503,624	5.98	84,218
2015	54,150.87	16,397	14,014	41,761	5.98	6,983
2017	29,823.72	2,323	1,985	28,733	5.99	4,797
	3,491,873.59	2,649,544	2,264,471	1,332,159		224,587
DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1964	1,487,926.46	1,372,043	1,172,636	359,928	5.83	61,737
1965	877.18	807	690	214	5.84	37
1967	23,020.26	21,106	18,039	5,672	5.85	970
1968	2,556.38	2,339	1,999	634	5.86	108
1969	203.79	186	159	51	5.87	9
1970	9,765.88	8,895	7,602	2,457	5.87	419
1973	13,499.00	12,205	10,431	3,473	5.89	590
1974	1,156.15	1,043	891	299	5.89	51
1975	348,319.64	313,209	267,689	91,081	5.90	15,437
1980	71,531.00	63,297	54,098	19,579	5.92	3,307
1981	336.14	296	253	93	5.92	16
1982	17,780.92	15,618	13,348	4,966	5.92	839
1988	74,297.83	63,412	54,196	22,331	5.94	3,759
1989	5,374.15	4,561	3,898	1,637	5.94	276
1990	16,403.89	13,829	11,819	5,077	5.95	853
1991	4,713.51	3,948	3,374	1,481	5.95	249
1992	423,733.23	352,377	301,164	135,281	5.95	22,736
1993	6,492.89	5,359	4,580	2,108	5.95	354
1994	291,268.89	238,329	203,691	96,316	5.96	16,160
1996	276,068.33	221,745	189,518	94,833	5.96	15,912
1997	127,995.10	101,741	86,954	44,881	5.96	7,530
1999	202,218.44	156,859	134,062	74,223	5.97	12,433
2001	193,645.19	145,913	124,707	74,748	5.97	12,521
2002	142,753.24	105,766	90,394	56,641	5.97	9,488

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
2004	17,124.05	12,188	10,417	7,221	5.97	1,210
2005	12,165.73	8,452	7,224	5,307	5.97	889
2009	150,450.59	90,656	77,480	77,484	5.98	12,957
2010	9,632,659.05	5,500,557	4,701,130	5,220,508	5.98	872,995
2011	897,077.20	479,467	409,783	514,206	5.98	85,988
2012	309,433.06	152,260	130,131	188,585	5.98	31,536
2016	11,183.54	2,295	1,961	9,558	5.99	1,596
2017	16,426.10	1,279	1,093	15,826	5.99	2,642
	14,788,456.81	9,472,037	8,095,413	7,136,698		1,195,604
DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1972	3,251,521.03	2,947,681	2,519,278	829,788	5.88	141,120
1973	25,081.07	22,677	19,381	6,452	5.89	1,095
1974	2,701.87	2,437	2,083	700	5.89	119
1975	12,332.86	11,090	9,478	3,225	5.90	547
1976	3,225.09	2,892	2,472	850	5.90	144
1977	2,552.17	2,281	1,949	679	5.91	115
1978	35,744.75	31,850	27,221	9,596	5.91	1,624
1981	336.14	296	253	93	5.92	16
1982	17,780.93	15,618	13,348	4,966	5.92	839
1990	41,390.43	34,894	29,823	12,809	5.95	2,153
1991	150,080.70	125,696	107,428	47,155	5.95	7,925
1992	74,054.03	61,583	52,633	23,643	5.95	3,974
1993	80,361.81	66,323	56,684	26,089	5.95	4,385
1994	51,356.21	42,022	35,915	16,982	5.96	2,849
1995	889,705.73	721,543	616,677	299,720	5.96	50,289
1997	45,104.67	35,853	30,642	15,816	5.96	2,654
1998	112,144.37	88,135	75,326	40,183	5.96	6,742
1999	31,009.39	24,054	20,558	11,382	5.97	1,907
2001	25,912.13	19,525	16,687	10,002	5.97	1,675
2003	177,258.96	128,857	110,129	72,447	5.97	12,135
2005	62,784.25	43,617	37,278	27,390	5.97	4,588
2006	63,197.07	42,670	36,469	28,624	5.98	4,787
2008	269,115.29	169,484	144,852	132,337	5.98	22,130

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DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
2009	68,736.77	41,418	35,398	35,400	5.98	5,920
2010	38,585.74	22,034	18,832	20,912	5.98	3,497
2012	7,073,176.25	3,480,441	2,974,609	4,310,762	5.98	720,863
2013	1,631,983.70	719,948	615,314	1,065,629	5.98	178,199
2016	42,469.66	8,714	7,448	36,296	5.99	6,059
2017	125,744.31	9,794	8,371	121,146	5.99	20,225
	14,405,447.38	8,923,427	7,626,536	7,211,075		1,208,575
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1971	2,912.45	2,646	2,261	738	5.88	126
1975	75,153.49	67,578	57,757	19,652	5.90	3,331
1990	488,866.34	412,136	352,238	151,294	5.95	25,428
1991	43,859.86	36,734	31,395	13,780	5.95	2,316
1994	31,258.51	25,577	21,860	10,337	5.96	1,734
1997	4,779.95	3,799	3,247	1,676	5.96	281
2002	13,710.42	10,158	8,682	5,440	5.97	911
2003	35,210.32	25,596	21,876	14,391	5.97	2,411
2004	10,681.35	7,602	6,497	4,505	5.97	755
2006	93,181.12	62,916	53,772	42,204	5.98	7,058
2007	15,034.78	9,832	8,403	7,083	5.98	1,184
2008	66,084.76	41,619	35,570	32,497	5.98	5,434
2009	61,855.92	37,272	31,855	31,857	5.98	5,327
2010	25,354,091.39	14,477,998	12,373,829	13,740,885	5.98	2,297,807
2012	38,307.41	18,850	16,110	23,346	5.98	3,904
2013	34,138.11	15,060	12,871	22,291	5.98	3,728
2014	436,829.27	165,513	141,458	308,476	5.98	51,585
2015	149,742.17	45,342	38,752	115,482	5.98	19,311
2016	647,460.57	132,843	113,536	553,348	5.99	92,379
2017	26,987.32	2,102	1,797	26,000	5.99	4,341
	27,630,145.51	15,601,173	13,333,767	15,125,283		2,529,351

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GADSBY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1951	642,552.25	602,276	738,935			
1953	727.51	678	837			
1955	16,561.14	15,326	19,045			
1958	5,231.67	4,791	6,016			
1959	8,580.91	7,830	9,868			
1970	15,876.87	13,816	18,258			
1971	559.08	484	643			
1973	13,301.89	11,392	15,297			
1975	10,640.66	9,004	12,237			
1976	2,531.38	2,129	2,896	15	14.31	1
1979	81,495.19	67,145	91,331	2,389	14.39	166
1980	56,644.85	46,321	63,006	2,136	14.42	148
1981	20,073.53	16,290	22,158	927	14.44	64
1982	18,694.15	15,049	20,470	1,029	14.46	71
1983	1,857.24	1,482	2,016	120	14.49	8
1985	731.03	573	779	61	14.53	4
1986	23,189.75	17,988	24,467	2,201	14.55	151
1994	259,363.75	181,270	246,563	51,705	14.69	3,520
1995	34,192.18	23,498	31,962	7,359	14.70	501
1996	36,533.30	24,653	33,533	8,480	14.71	576
1999	32,692.05	20,679	28,128	9,468	14.75	642
2004	44,528.59	24,170	32,876	18,332	14.80	1,239
2009	49,370.72	20,450	27,816	28,960	14.85	1,950
2012	18,692.15	5,742	7,810	13,686	14.87	920
	1,394,621.84	1,133,036	1,456,947	146,868		9,961
GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1952	853,448.92	797,451	981,466			
1957	2,696.66	2,478	3,101			
1958	5,059.04	4,633	5,818			
1959	5,240.55	4,782	6,027			
1964	14,298.39	12,794	16,443			
1969	1,756.89	1,537	2,020			
1970	2,568.19	2,235	2,953			

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GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1974	2,707.01	2,304	3,113			
1976	1,223.94	1,029	1,408			
1978	4,570.50	3,793	5,256			
1979	69,023.60	56,870	79,377			
1980	19,415.02	15,876	22,327			
1981	7,379.01	5,988	8,486			
1983	2,360.38	1,883	2,672	42	14.49	3
1994	311,382.11	217,625	308,812	49,277	14.69	3,354
2004	43,346.23	23,528	33,386	16,462	14.80	1,112
2010	28,414.15	10,858	15,408	17,269	14.85	1,163
2012	18,686.55	5,740	8,145	13,344	14.87	897
2017	13,147.15	481	683	14,437	14.90	969
	1,406,724.29	1,171,885	1,506,902	110,831		7,498
GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1955	758,665.01	695,959	864,878			
1956	552.56	505	630			
1957	1,226.81	1,118	1,399			
1958	10,338.80	9,386	11,786			
1959	7,670.62	6,939	8,745			
1973	14,070.97	11,946	15,747	294	14.21	21
1976	1,710.30	1,426	1,880	70	14.31	5
1977	2,119.93	1,756	2,315	102	14.34	7
1978	2,019.47	1,661	2,189	113	14.36	8
1979	97,695.81	79,793	105,180	6,194	14.39	430
1980	61,150.32	49,570	65,341	4,370	14.42	303
1981	8,644.22	6,954	9,166	688	14.44	48
1983	2,772.47	2,193	2,891	270	14.49	19
1990	26,856.68	19,731	26,009	4,608	14.62	315
1992	465,011.73	332,317	438,045	92,068	14.66	6,280
1993	63,096.93	44,437	58,575	13,356	14.67	910
1994	8,012.64	5,551	7,317	1,817	14.69	124
1996	172,160.80	115,167	151,808	44,455	14.71	3,022
1998	14,775.70	9,483	12,500	4,344	14.74	295

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
2011	719,406.31	247,152	325,785	494,339	14.86	33,266
2012	18,686.56	5,691	7,502	13,801	14.87	928
2014	55,891.40	12,021	15,846	47,871	14.88	3,217
	2,512,536.04	1,660,756	2,135,531	728,760		49,198
GADSBY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1955	66,552.86	61,052	75,870			
1966	13,667.18	12,019	15,477	103	13.94	7
1971	17,767.62	15,251	19,639	616	14.14	44
1979	31,338.48	25,596	32,961	2,765	14.39	192
1980	83,804.89	67,935	87,483	8,055	14.42	559
1987	15,648.06	11,906	15,332	2,507	14.57	172
1991	18,942.75	13,732	17,683	3,911	14.64	267
1992	64,122.22	45,825	59,011	14,089	14.66	961
1994	231,443.82	160,350	206,489	57,357	14.69	3,904
1996	298,956.48	199,988	257,533	83,278	14.71	5,661
1997	5,161.24	3,383	4,356	1,527	14.73	104
1998	76,315.69	48,981	63,075	23,925	14.74	1,623
1999	60,742.03	38,087	49,046	20,200	14.75	1,369
2004	53,077.44	28,559	36,777	23,732	14.80	1,604
2005	49,447.58	25,530	32,876	23,494	14.81	1,586
2008	4,045.47	1,781	2,293	2,318	14.84	156
2009	30,492.31	12,521	16,124	18,637	14.85	1,255
2010	1,619,644.26	613,520	790,055	1,056,340	14.85	71,134
2012	21,215.00	6,461	8,320	15,865	14.87	1,067
2013	200,527.26	52,654	67,805	160,796	14.87	10,813
2014	145,504.80	31,294	40,299	125,577	14.88	8,439
	3,108,417.44	1,476,425	1,898,504	1,645,092		110,917

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HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1965	644,869.15	581,985	537,457	113,860	5.84	19,497
1980	2,900.00	2,516	2,324	605	5.92	102
1982	92,511.00	79,680	73,584	19,852	5.92	3,353
1983	11,550.00	9,905	9,147	2,518	5.93	425
1985	1,223.00	1,040	960	275	5.93	46
1987	1,213.00	1,021	943	282	5.94	47
1990	11,263.00	9,311	8,599	2,777	5.95	467
1991	16,419.00	13,484	12,452	4,131	5.95	694
1993	66,599.34	53,898	49,774	17,491	5.95	2,940
1997	6,724.88	5,242	4,841	1,951	5.96	327
1998	90,365.69	69,640	64,312	26,957	5.96	4,523
1999	9,621.63	7,319	6,759	2,959	5.97	496
2009	35,321.85	20,870	19,273	16,402	5.98	2,743
2012	15,007.93	7,241	6,687	8,471	5.98	1,417
2014	9,051.86	3,363	3,106	6,037	5.98	1,010
2017	11,325.15	865	799	10,640	5.99	1,776
	1,025,966.48	867,380	801,017	235,209		39,863
HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1976	1,171,578.18	1,030,164	951,346	231,948	5.90	39,313
1979	231.00	201	186	48	5.91	8
1982	82,416.00	70,985	65,554	17,686	5.92	2,988
1987	624.00	525	485	145	5.94	24
1989	3,153.00	2,624	2,423	761	5.94	128
1991	2,252.00	1,849	1,708	567	5.95	95
1993	35,354.20	28,612	26,423	9,285	5.95	1,561
1999	11,596.55	8,821	8,146	3,566	5.97	597
2008	11,163.76	6,894	6,367	4,909	5.98	821
2009	5,853.98	3,459	3,194	2,718	5.98	455
2010	7,239.94	4,054	3,744	3,569	5.98	597
2017	438.14	33	30	412	5.99	69
	1,331,900.75	1,158,221	1,069,605	275,615		46,656

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1965	86,911.29	78,436	72,435	15,345	5.84	2,628
1976	55,294.34	48,620	44,900	10,947	5.90	1,855
1982	19,110.00	16,459	15,200	4,101	5.92	693
1986	451.00	381	352	104	5.94	18
1988	716.00	599	553	170	5.94	29
1989	430.00	358	331	104	5.94	18
1990	31,806.00	26,293	24,281	7,843	5.95	1,318
1991	2,988.00	2,454	2,266	752	5.95	126
1993	8,057.65	6,521	6,022	2,116	5.95	356
1999	310.70	236	218	96	5.97	16
	206,074.98	180,357	166,558	41,578		7,057
HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1978	24,286,426.68	19,465,996	16,820,322	8,680,426	11.61	747,668
1984	50,773.26	39,074	33,763	19,549	11.70	1,671
1987	159,868.55	119,936	103,635	64,227	11.74	5,471
1989	51,665.66	38,012	32,846	21,403	11.76	1,820
1997	54,814.98	36,171	31,255	26,301	11.83	2,223
2001	238,525.37	144,481	124,844	125,607	11.86	10,591
2003	76,671.84	43,875	37,912	42,594	11.88	3,585
2004	88,672.16	49,125	42,448	50,657	11.88	4,264
2005	79,026.60	42,175	36,443	46,535	11.89	3,914
2007	57,793.06	28,213	24,378	36,304	11.90	3,051
2008	20,040.34	9,270	8,010	13,032	11.90	1,095
2009	19,408.24	8,417	7,273	13,106	11.91	1,100
2010	1,581,667.24	636,964	550,393	1,110,358	11.91	93,229
2011	57,138.50	21,001	18,147	41,849	11.92	3,511
2012	12,757.50	4,198	3,627	9,768	11.92	819
2014	7,188,088.82	1,696,827	1,466,207	6,081,286	11.93	509,747
	34,023,338.80	22,383,735	19,341,504	16,383,002		1,393,759

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1980	14,028,298.01	11,107,235	9,597,622	5,132,091	11.64	440,901
1986	9,000.88	6,815	5,889	3,562	11.72	304
1987	15,908.83	11,935	10,313	6,391	11.74	544
1989	6,270.72	4,614	3,987	2,597	11.76	221
1991	30,006.59	21,596	18,661	12,846	11.78	1,090
1995	16,349.18	11,151	9,635	7,531	11.82	637
1997	133,769.13	88,271	76,274	64,184	11.83	5,426
2002	78,047.53	46,016	39,762	42,188	11.87	3,554
2004	51,301.78	28,422	24,559	29,308	11.88	2,467
2005	78,646.38	41,972	36,267	46,311	11.89	3,895
2006	208,020.31	106,528	92,050	126,372	11.89	10,628
2007	35,460.64	17,311	14,958	22,275	11.90	1,872
2008	117,481.91	54,342	46,956	76,400	11.90	6,420
2009	53,604.53	23,246	20,087	36,198	11.91	3,039
2011	1,317,275.26	484,168	418,363	964,776	11.92	80,938
2013	68,690.28	19,638	16,969	55,156	11.92	4,627
2015	395,290.61	71,431	61,723	353,333	11.93	29,617
2017	62,442.98	2,585	2,234	63,331	11.94	5,304
	16,705,865.55	12,147,276	10,496,308	7,044,851		601,484
HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1983	50,899,664.72	39,479,561	34,113,792	19,330,856	11.68	1,655,039
1986	54,910.49	41,575	35,924	21,732	11.72	1,854
2002	201,814.72	118,987	102,815	109,090	11.87	9,190
2005	20,209.09	10,785	9,319	11,900	11.89	1,001
2007	344,282.66	168,071	145,228	216,269	11.90	18,174
2008	7,133.08	3,299	2,851	4,639	11.90	390
2009	236,718.52	102,655	88,703	159,852	11.91	13,422
2010	119,448.65	48,104	41,566	83,855	11.91	7,041
2012	1,270,347.22	417,980	361,171	972,693	11.92	81,602

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
2014	228,176.98	53,864	46,543	193,043	11.93	16,181
2016	1,008,010.37	117,515	101,543	956,868	11.93	80,207
2017	263,290.31	10,898	9,417	267,038	11.94	22,365
	54,654,006.81	40,573,294	35,058,873	22,327,834		1,906,466
HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1979	655.74	523	452	237	11.62	20
1980	32,695.59	25,888	22,370	11,961	11.64	1,028
1981	840.32	661	571	311	11.66	27
1983	17,908.89	13,891	12,003	6,801	11.68	582
2017	49,712.83	2,058	1,778	50,420	11.94	4,223
	101,813.37	43,021	37,174	69,730		5,880
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1987	2,054.67	1,541	1,332	826	11.74	70
1991	29,361.80	21,132	18,260	12,570	11.78	1,067
1992	25,294.60	17,987	15,542	11,017	11.79	934
1994	47,110.05	32,611	28,179	21,287	11.81	1,802
1996	48,453.87	32,516	28,097	22,780	11.83	1,926
1997	24,207.94	15,974	13,803	11,615	11.83	982
2000	61,754.08	38,314	33,107	31,735	11.86	2,676
2002	45,887.66	27,055	23,378	24,804	11.87	2,090
2003	21,809.04	12,480	10,784	12,116	11.88	1,020
2004	344,140.27	190,658	164,745	196,602	11.88	16,549
2005	124,600.41	66,497	57,459	73,371	11.89	6,171
2006	212,676.30	108,913	94,110	129,200	11.89	10,866
2007	130,468.38	63,692	55,035	81,956	11.90	6,887
2008	84,654.91	39,158	33,836	55,052	11.90	4,626
2009	63,946.19	27,731	23,962	43,181	11.91	3,626

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
2010	96,701.49	38,943	33,650	67,886	11.91	5,700
2011	30,625.37	11,256	9,726	22,430	11.92	1,882
2012	20,482.81	6,739	5,823	15,684	11.92	1,316
2014	72,763.05	17,177	14,842	61,559	11.93	5,160
2017	133,041.10	5,507	4,759	134,935	11.94	11,301
	1,620,033.99	775,881	670,429	1,030,607		86,651
HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1977	15,192,522.61	12,364,386	10,603,173	5,500,901	11.59	474,625
1980	73,839.23	59,021	50,614	27,656	11.64	2,376
1981	2,711.80	2,153	1,846	1,028	11.66	88
1983	24,177.17	18,931	16,234	9,393	11.68	804
1986	45,381.20	34,687	29,746	18,358	11.72	1,566
1987	193,510.13	146,557	125,681	79,440	11.74	6,767
1989	49,273.59	36,597	31,384	20,846	11.76	1,773
1990	80,411.96	59,097	50,679	34,558	11.77	2,936
1991	17,317.35	12,582	10,790	7,567	11.78	642
1994	130,862.50	91,449	78,423	60,291	11.81	5,105
1996	44,089.27	29,869	25,614	21,120	11.83	1,785
1997	106,200.36	70,746	60,669	51,904	11.83	4,387
2001	193,148.89	118,109	101,285	103,453	11.86	8,723
2002	42,879.04	25,522	21,887	23,565	11.87	1,985
2004	207,475.58	116,039	99,510	120,414	11.88	10,136
2005	634,020.98	341,589	292,932	379,130	11.89	31,886
2006	134,627.32	69,600	59,686	83,019	11.89	6,982
2008	127,373.94	59,479	51,007	84,010	11.90	7,060
2009	100,234.06	43,882	37,631	68,617	11.91	5,761
2010	815,584.54	331,578	284,347	580,172	11.91	48,713
2011	947,957.64	351,743	301,640	703,195	11.92	58,993
2013	11,331.45	3,270	2,804	9,207	11.92	772
2014	858,724.94	204,642	175,492	734,756	11.93	61,589
	20,033,655.55	14,591,528	12,513,075	8,722,600		745,454

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -6						
1974	7,647,657.29	6,321,948	5,421,434	2,685,083	11.54	232,676
1979	5,971.89	4,804	4,120	2,210	11.62	190
1980	70,549.73	56,391	48,359	26,424	11.64	2,270
1982	33,454.01	26,384	22,626	12,835	11.67	1,100
1984	6,937.47	5,390	4,622	2,731	11.70	233
1987	343,819.95	260,395	223,304	141,145	11.74	12,023
1988	166,691.02	125,059	107,245	69,447	11.75	5,910
1989	29,454.22	21,877	18,761	12,461	11.76	1,060
1990	215,289.01	158,222	135,684	92,522	11.77	7,861
1991	22,582.62	16,408	14,071	9,867	11.78	838
1992	25,356.39	18,203	15,610	11,268	11.79	956
1993	180,676.62	128,037	109,799	81,718	11.80	6,925
1994	109,613.66	76,600	65,689	50,502	11.81	4,276
1997	86,996.14	57,953	49,698	42,518	11.83	3,594
2003	742,168.42	428,751	367,679	419,020	11.88	35,271
2004	140,457.62	78,556	67,366	81,519	11.88	6,862
2006	12,712,858.56	6,572,334	5,636,154	7,839,476	11.89	659,334
2007	102,411.62	50,471	43,282	65,275	11.90	5,485
2008	131,062.78	61,201	52,483	86,443	11.90	7,264
2009	95,492.02	41,806	35,851	65,370	11.91	5,489
2010	642,560.39	261,234	224,023	457,091	11.91	38,379
2011	48,449.80	17,977	15,416	35,940	11.92	3,015
2013	60,660.21	17,508	15,014	49,286	11.92	4,135
2014	135,870.43	32,379	27,767	116,256	11.93	9,745
2017	23,210.08	970	832	23,771	11.94	1,991
	23,780,251.95	14,840,858	12,726,889	12,480,178		1,056,882
HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1974	30,039.55	24,598	21,094	10,447	11.54	905
1981	2,485.86	1,955	1,677	934	11.66	80
1982	20,176.52	15,762	13,517	7,669	11.67	657
1984	34,309.06	26,404	22,643	13,382	11.70	1,144
1985	20,512.65	15,662	13,431	8,107	11.71	692
1987	3,692.71	2,770	2,375	1,502	11.74	128

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1989	6,306.36	4,640	3,979	2,643	11.76	225
1990	43,932.64	31,983	27,427	18,702	11.77	1,589
1992	97,966.54	69,665	59,742	43,123	11.79	3,658
1994	217,831.77	150,788	129,309	99,414	11.81	8,418
1997	16,433.40	10,844	9,299	7,956	11.83	673
1998	2,104.07	1,362	1,168	1,041	11.84	88
1999	151,700.73	96,242	82,533	76,753	11.85	6,477
2002	102,785.09	60,601	51,969	55,956	11.87	4,714
2004	72,678.25	40,265	34,530	41,783	11.88	3,517
2005	55,266.77	29,495	25,294	32,736	11.89	2,753
2006	35,450.14	18,154	15,568	21,655	11.89	1,821
2010	1,906,573.35	767,809	658,440	1,343,462	11.91	112,801
2011	483,866.53	177,846	152,513	355,547	11.92	29,828
2012	149,160.23	49,078	42,087	114,531	11.92	9,608
2015	203,691.49	36,808	31,565	182,311	11.93	15,282
2016	111,667.73	13,018	11,164	106,087	11.93	8,892
2017	72,474.94	3,000	2,573	73,526	11.94	6,158
	3,841,106.38	1,648,749	1,413,897	2,619,265		220,108
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1974	9,407,433.91	8,307,333	7,265,280	2,612,525	7.80	334,939
1977	649.00	567	496	186	7.83	24
1978	6,105.00	5,308	4,642	1,768	7.84	226
1979	4,140.00	3,585	3,135	1,212	7.84	155
1990	5,941.47	4,817	4,213	2,026	7.90	256
1994	4,847.04	3,785	3,310	1,779	7.92	225
1995	4,730.35	3,653	3,195	1,772	7.92	224
1997	15,961.16	12,018	10,510	6,249	7.93	788
2005	31,359.27	20,026	17,514	15,413	7.95	1,939
2006	362,283.95	223,670	195,613	184,785	7.96	23,214
2007	44,629.28	26,522	23,195	23,666	7.96	2,973
2010	647,882.42	328,424	287,227	393,049	7.96	49,378

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JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
2011	52,970.48	24,857	21,739	33,880	7.97	4,251
2014	203,686.58	65,002	56,848	157,023	7.97	19,702
2017	38,835.65	2,407	2,105	38,672	7.97	4,852
	10,831,455.56	9,031,974	7,899,024	3,474,004		443,146
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1975	8,046,638.14	7,079,983	6,191,886	2,257,084	7.81	288,999
1977	648.00	566	495	185	7.83	24
1978	6,105.00	5,308	4,642	1,768	7.84	226
1979	4,140.00	3,585	3,135	1,212	7.84	155
1980	204.00	176	154	60	7.85	8
1982	5,502.00	4,696	4,107	1,670	7.86	212
1984	311.00	263	230	97	7.87	12
1989	14,661.00	11,978	10,476	4,919	7.90	623
1990	32,698.74	26,508	23,183	11,151	7.90	1,412
1994	4,847.04	3,785	3,310	1,779	7.92	225
1995	4,730.36	3,653	3,195	1,772	7.92	224
2005	331,136.88	211,460	184,935	162,759	7.95	20,473
2006	45,231.87	27,926	24,423	23,070	7.96	2,898
2007	9,830.23	5,842	5,109	5,213	7.96	655
2009	157,254.21	84,877	74,230	90,887	7.96	11,418
2010	46,015.81	23,326	20,400	27,917	7.96	3,507
2011	50,107.55	23,513	20,564	32,049	7.97	4,021
2013	58,087.48	21,884	19,139	41,853	7.97	5,251
2014	122,815.01	39,194	34,278	94,678	7.97	11,879
2017	242,891.90	15,055	13,167	241,870	7.97	30,348
	9,183,856.22	7,593,578	6,641,057	3,001,992		382,570

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1976	6,468,964.08	5,670,170	4,958,917	1,833,495	7.82	234,462
1977	648.00	566	495	185	7.83	24
1978	6,105.00	5,308	4,642	1,768	7.84	226
1979	4,140.00	3,585	3,135	1,212	7.84	155
1980	204.00	176	154	60	7.85	8
1990	5,941.46	4,817	4,213	2,026	7.90	256
1994	4,847.04	3,785	3,310	1,779	7.92	225
1995	4,730.37	3,653	3,195	1,772	7.92	224
2001	25,097.49	17,699	15,479	10,873	7.94	1,369
2003	37,790.67	25,496	22,298	17,382	7.95	2,186
2004	21,690.59	14,262	12,473	10,302	7.95	1,296
2005	23,732.48	15,155	13,254	11,665	7.95	1,467
2007	311,780.00	185,284	162,042	165,327	7.96	20,770
2008	82,992.37	47,185	41,266	45,876	7.96	5,763
2010	99,175.89	50,274	43,968	60,167	7.96	7,559
2011	581,245.02	272,752	238,539	371,769	7.97	46,646
2015	68,570.10	17,139	14,989	57,009	7.97	7,153
2016	17,178.60	2,841	2,485	15,553	7.97	1,951
	7,764,833.16	6,340,147	5,544,854	2,608,221		331,740
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1979	15,534,001.58	13,449,968	11,762,836	4,547,866	7.84	580,085
1980	204.00	176	154	60	7.85	8
1982	5,502.00	4,696	4,107	1,670	7.86	212
1984	311.00	263	230	97	7.87	12
1990	5,941.46	4,817	4,213	2,026	7.90	256
1994	4,847.04	3,785	3,310	1,779	7.92	225
1995	29,939.51	23,121	20,221	11,216	7.92	1,416
2003	43,825.21	29,567	25,858	20,158	7.95	2,536
2004	227,146.62	149,358	130,623	107,881	7.95	13,570
2005	15,393.90	9,830	8,597	7,567	7.95	952
2007	46,535.39	27,655	24,186	24,676	7.96	3,100
2008	151,532.93	86,153	75,346	83,763	7.96	10,523
2009	80,015.29	43,188	37,771	46,245	7.96	5,810

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
2010	27,919.19	14,153	12,378	16,937	7.96	2,128
2012	489,897.87	208,900	182,696	331,697	7.97	41,618
2016	132,172.06	21,859	19,117	119,664	7.97	15,014
	16,795,185.05	14,077,489	12,311,642	5,323,302		677,465
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1974	1,269,627.00	1,110,480	971,184	349,228	7.80	44,773
1975	525,862.00	458,283	400,797	146,099	7.81	18,707
1976	7,345,983.20	6,377,571	5,577,583	2,062,239	7.82	263,713
1977	594.00	514	450	168	7.83	21
1978	458.00	394	345	132	7.84	17
1979	874,973.08	750,372	656,247	253,725	7.84	32,363
1981	9,576.00	8,135	7,115	2,844	7.86	362
1982	27,963.00	23,642	20,676	8,405	7.86	1,069
1984	53,039.00	44,365	38,800	16,361	7.87	2,079
1986	8,892.00	7,349	6,427	2,821	7.88	358
1989	18,392.00	14,883	13,016	6,112	7.90	774
1994	2,423.53	1,874	1,639	882	7.92	111
1996	13,898.97	10,501	9,184	5,271	7.93	665
1999	26,174.58	18,943	16,567	10,655	7.94	1,342
2003	20,178.13	13,484	11,793	9,193	7.95	1,156
2004	13,317.31	8,673	7,585	6,265	7.95	788
2005	556,368.60	351,907	307,765	270,859	7.95	34,070
2006	223,525.07	136,688	119,542	112,924	7.96	14,186
2007	650,850.94	383,103	335,047	341,838	7.96	42,944
2008	506,311.55	285,119	249,354	277,210	7.96	34,825
2009	285,005.87	152,365	133,253	163,153	7.96	20,497
2010	161,286.77	80,981	70,823	96,915	7.96	12,175
2011	199,937.82	92,928	81,271	126,664	7.97	15,893
2012	28,585.82	12,073	10,559	19,171	7.97	2,405
2013	492,324.59	183,717	160,672	351,346	7.97	44,084

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
2014	147,331.55	46,570	40,728	112,496	7.97	14,115
2015	14,681.32	3,635	3,179	12,090	7.97	1,517
2017	3,111,700.93	191,031	167,069	3,069,100	7.97	385,082
	16,589,262.63	10,769,580	9,418,669	7,834,164		990,091
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -8						
1963	1,378,866.62	1,232,621	1,003,201	485,975	10.38	46,818
1972	13,162.87	11,391	9,271	4,945	10.58	467
1975	18,121.81	15,472	12,592	6,979	10.63	657
1978	365,574.75	307,336	250,133	144,687	10.68	13,547
1979	149,457.58	124,957	101,700	59,715	10.69	5,586
1981	4,629.53	3,824	3,112	1,888	10.72	176
1982	6,233.05	5,116	4,164	2,568	10.73	239
1983	34,481.71	28,111	22,879	14,361	10.74	1,337
1985	15,982.46	12,841	10,451	6,810	10.76	633
1986	71,218.22	56,770	46,204	30,712	10.77	2,852
1987	8,831.77	6,981	5,682	3,857	10.78	358
1990	82,656.96	63,502	51,683	37,587	10.81	3,477
1991	61,774.99	46,956	38,216	28,501	10.82	2,634
1992	71,022.80	53,370	43,437	33,268	10.83	3,072
1993	38,566.57	28,637	23,307	18,345	10.83	1,694
1995	79,785.42	57,647	46,918	39,251	10.85	3,618
1997	49,290.63	34,518	28,093	25,141	10.86	2,315
1998	38,486.73	26,475	21,547	20,018	10.87	1,842
1999	59,875.71	40,419	32,896	31,770	10.87	2,923
2000	186,392.87	123,166	100,242	101,062	10.88	9,289
2001	345,071.53	222,753	181,293	191,384	10.89	17,574
2002	60,864.53	38,317	31,185	34,548	10.89	3,172
2003	65,961.60	40,364	32,851	38,387	10.90	3,522
2004	333,863.64	198,030	161,172	199,401	10.90	18,294
2006	534,623.42	294,147	239,399	337,994	10.91	30,980
2007	97,778.32	51,385	41,821	63,780	10.92	5,841
2009	20,675.93	9,709	7,902	14,428	10.92	1,321

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -8						
2012	15,885,824.91	5,708,374	4,645,909	12,510,782	10.93	1,144,628
2014	262,392.79	68,239	55,538	227,846	10.94	20,827
2017	621,909.29	29,331	23,872	647,790	10.95	59,159
	20,963,379.01	8,940,759	7,276,670	15,363,779		1,408,852
NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -8						
1968	1,648,463.20	1,449,179	1,179,452	600,888	10.50	57,227
1976	282,016.86	239,587	194,994	109,584	10.65	10,290
1979	138,200.44	115,545	94,039	55,217	10.69	5,165
1980	3,066.99	2,549	2,075	1,238	10.70	116
1981	4,426.42	3,656	2,976	1,805	10.72	168
1982	26,687.54	21,904	17,827	10,995	10.73	1,025
1988	7,975.90	6,248	5,085	3,529	10.79	327
1989	3,298.10	2,560	2,084	1,478	10.80	137
1990	71,708.86	55,091	44,837	32,608	10.81	3,016
1992	47,790.85	35,913	29,229	22,385	10.83	2,067
1993	19,032.15	14,132	11,502	9,053	10.83	836
1995	77,060.80	55,679	45,316	37,910	10.85	3,494
2001	101,543.15	65,549	53,349	56,318	10.89	5,172
2002	101,339.76	63,799	51,924	57,522	10.89	5,282
2003	454,510.73	278,128	226,362	264,510	10.90	24,267
2004	172,713.01	102,444	83,377	103,153	10.90	9,464
2005	40,719.45	23,305	18,967	25,010	10.91	2,292
2006	1,233,308.81	678,561	552,265	779,709	10.91	71,467
2009	32,500.15	15,261	12,421	22,680	10.92	2,077
2010	98,338.22	42,910	34,923	71,282	10.93	6,522
2011	23,883,684.23	9,553,980	7,775,756	18,018,623	10.93	1,648,547
2014	106,399.08	27,671	22,521	92,390	10.94	8,445
2015	146,559.08	29,251	23,807	134,477	10.94	12,292
2016	1,440,030.10	185,182	150,715	1,404,517	10.95	128,266
2017	28,343.51	1,337	1,088	29,523	10.95	2,696
	30,169,717.39	13,069,421	10,636,890	21,946,405		2,010,657

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NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -8						
1971	3,890,976.30	3,381,386	2,752,029	1,450,225	10.56	137,332
1975	7,004.61	5,980	4,867	2,698	10.63	254
1979	132,761.33	110,998	90,339	53,044	10.69	4,962
1980	3,431.99	2,853	2,322	1,385	10.70	129
1981	3,522,981.01	2,910,154	2,368,505	1,436,315	10.72	133,985
1982	47,543.68	39,022	31,759	19,588	10.73	1,826
1983	14,840.48	12,099	9,847	6,181	10.74	576
1984	13,834.73	11,199	9,115	5,827	10.75	542
1986	25,750.00	20,526	16,706	11,104	10.77	1,031
1987	10,288.26	8,132	6,618	4,493	10.78	417
1988	92,014.01	72,085	58,668	40,707	10.79	3,773
1990	119,966.44	92,165	75,011	54,553	10.81	5,047
1991	1,299.08	987	803	600	10.82	55
1993	34,041.99	25,278	20,573	16,192	10.83	1,495
1996	74,505.90	53,021	43,153	37,314	10.86	3,436
1999	44,302.47	29,906	24,340	23,507	10.87	2,163
2001	53,067.40	34,256	27,880	29,433	10.89	2,703
2003	160,774.05	98,382	80,071	93,565	10.90	8,584
2004	164,212.49	97,402	79,273	98,076	10.90	8,998
2005	97,628.78	55,876	45,476	59,963	10.91	5,496
2006	573,390.46	315,477	256,759	362,502	10.91	33,227
2007	281,364.65	147,865	120,344	183,530	10.92	16,807
2008	57,679.32	28,767	23,413	38,881	10.92	3,561
2009	476,493.14	223,743	182,099	332,513	10.92	30,450
2011	529,420.12	211,779	172,362	399,412	10.93	36,543
2014	82,509.82	21,458	17,464	71,646	10.94	6,549
2015	927,601.22	185,134	150,676	851,133	10.94	77,800
	11,439,683.73	8,195,930	6,670,472	5,684,386		527,741
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -8						
1963	88,700.09	79,292	64,534	31,262	10.38	3,012
1966	17,737.18	15,702	12,779	6,377	10.46	610
1968	393.54	346	282	143	10.50	14
1971	27,590.92	23,977	19,514	10,284	10.56	974

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NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -8						
1974	627.87	539	439	239	10.61	23
1980	4,223.31	3,511	2,858	1,704	10.70	159
1982	127,397.90	104,563	85,101	52,488	10.73	4,892
1984	1,283.25	1,039	846	540	10.75	50
1985	246,810.08	198,298	161,390	105,165	10.76	9,774
1986	4,725.97	3,767	3,066	2,038	10.77	189
1987	76,891.95	60,780	49,467	33,576	10.78	3,115
1988	189,998.75	148,847	121,143	84,056	10.79	7,790
1990	7,983.36	6,133	4,992	3,631	10.81	336
1992	66,901.71	50,274	40,917	31,337	10.83	2,894
1996	18,846.10	13,412	10,916	9,438	10.86	869
1997	87,639.62	61,374	49,951	44,700	10.86	4,116
2003	84,174.12	51,509	41,922	48,986	10.90	4,494
2004	71,453.23	42,382	34,494	42,676	10.90	3,915
2005	460,379.61	263,491	214,449	282,761	10.91	25,918
2006	81,172.96	44,661	36,349	51,318	10.91	4,704
2007	150,682.21	79,188	64,449	98,288	10.92	9,001
2008	97,542.56	48,649	39,594	65,752	10.92	6,021
2009	232,515.68	109,181	88,860	162,257	10.92	14,859
2010	704,027.71	307,204	250,026	510,324	10.93	46,690
2011	2,849.84	1,140	928	2,150	10.93	197
2012	110,743.27	39,794	32,387	87,215	10.93	7,979
2013	93,781.93	29,286	23,835	77,449	10.94	7,079
2014	169,956.62	44,200	35,973	147,580	10.94	13,490
2016	311,214.15	40,021	32,572	303,539	10.95	27,720
2017	56,550.44	2,667	2,171	58,904	10.95	5,379
	3,594,795.93	1,875,227	1,526,202	2,356,178		216,263
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1978	18,294,538.98	15,129,876	13,618,776	5,041,654	8.79	573,567
1990	494,859.11	378,850	341,012	163,744	8.88	18,440
1991	51,095.06	38,765	34,893	17,224	8.88	1,940
1992	25,754.95	19,346	17,414	8,856	8.89	996
2001	25,997.66	17,102	15,394	11,124	8.93	1,246

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WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
2002	27,800.60	17,884	16,098	12,259	8.93	1,373
2003	25,744.17	16,156	14,542	11,717	8.93	1,312
2005	17,470.37	10,330	9,298	8,521	8.94	953
2006	127,062.77	72,499	65,258	64,346	8.94	7,198
2007	328,167.16	179,667	161,723	173,008	8.95	19,331
2008	31,086.09	16,234	14,613	17,095	8.95	1,910
2009	62,867.48	31,065	27,962	36,162	8.95	4,040
2010	1,107,123.74	512,235	461,075	668,191	8.95	74,658
2011	6,979,258.96	2,974,253	2,677,199	4,441,645	8.96	495,719
2012	17,212.69	6,640	5,977	11,580	8.96	1,292
2013	461,630.96	156,487	140,858	330,006	8.96	36,831
2014	39,280.96	11,185	10,068	29,999	8.96	3,348
2016	489,653.40	71,146	64,040	435,406	8.97	48,540
2017	14,332.20	757	681	13,937	8.97	1,554
	28,620,937.31	19,660,477	17,696,882	11,496,474		1,294,248
BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -9						
1984	4,300,583.16	2,927,100	2,616,131	2,071,505	19.06	108,683
1992	6,836.65	4,162	3,720	3,732	19.34	193
1994	11,750.64	6,898	6,165	6,643	19.39	343
1998	77,200.65	41,394	36,996	47,152	19.50	2,418
1999	5,831.13	3,043	2,720	3,636	19.52	186
2004	260,175.91	113,851	101,756	181,836	19.62	9,268
2005	10,041.24	4,194	3,748	7,197	19.64	366
2006	66,526.26	26,386	23,583	48,931	19.65	2,490
2009	161,893.17	52,441	46,870	129,594	19.70	6,578
2012	12,062.36	2,828	2,528	10,620	19.74	538
2015	132,503.14	15,975	14,278	130,151	19.78	6,580
	5,045,404.31	3,198,272	2,858,494	2,640,997		137,643

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL GEOTHERMAL UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -8						
2007	2,453,737.00	909,015	812,443	1,837,593	19.67	93,421
	2,453,737.00	909,015	812,443	1,837,593		93,421
BLUNDELL GEOTHERMAL STEAM FIELD						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
2014	1,033,795.62	163,944	192,313	913,848	19.77	46,224
	1,033,795.62	163,944	192,313	913,848		46,224
BLUNDELL GEOTHERMAL COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -8						
2012	42,332.23	9,835	8,790	36,929	19.74	1,871
	42,332.23	9,835	8,790	36,929		1,871
	488,876,292.21	330,420,061	283,878,224	229,443,176		25,369,646
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.0	5.19

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. -4						
1981	2,761,912.34	2,286,393	1,765,633	1,106,756	6.71	164,941
1984	18,096.83	14,786	11,418	7,402	6.74	1,098
1987	927.00	746	576	388	6.77	57
1988	15,918.79	12,736	9,835	6,720	6.77	993
1999	51,636.72	37,269	28,780	24,922	6.87	3,628
2004	242,806.19	159,422	123,111	129,407	6.92	18,700
2006	11,012.56	6,832	5,276	6,177	6.94	890
2009	873,617.78	478,613	369,602	538,961	6.98	77,215
2011	118,469.78	56,974	43,997	79,211	7.01	11,300
	4,094,397.99	3,053,771	2,358,229	1,899,945		278,822
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -6						
1987	23,327.36	17,650	15,714	9,013	8.95	1,007
1988	19,117.74	14,355	12,781	7,484	8.97	834
1989	5,897.82	4,395	3,913	2,339	8.98	260
1990	43,044.30	31,801	28,313	17,314	9.00	1,924
1992	60,638.75	43,976	39,153	25,124	9.03	2,782
1993	3,468.91	2,489	2,216	1,461	9.05	161
1994	61,732.63	43,815	39,010	26,427	9.06	2,917
1995	426.30	299	266	186	9.08	20
1996	2,958.36	2,048	1,823	1,312	9.09	144
1997	48,106.64	32,825	29,225	21,768	9.11	2,389
2000	11,888.29	7,710	6,864	5,737	9.16	626
2012	728.87	270	240	532	9.42	56
2015	77,142.70	16,313	14,524	67,247	9.51	7,071
2016	56,761.90	7,884	7,019	53,148	9.55	5,565
2017	27,810.16	1,431	1,274	28,205	9.60	2,938
	443,050.73	227,261	202,336	267,298		28,694

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
1980	226,240.00	181,030	173,661	57,104	7.25	7,876
1988	15,143.00	11,629	11,156	4,290	7.34	584
2010	11,395.01	5,518	5,293	6,330	7.60	833
	252,778.01	198,177	190,110	67,724		9,293
GRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1979	831,622.94	650,824	624,332	223,923	8.03	27,886
1989	3,197.00	2,364	2,268	993	8.17	122
1993	13,572.49	9,689	9,295	4,549	8.23	553
1994	1,844.64	1,303	1,250	632	8.24	77
2001	9,588.23	6,114	5,865	3,915	8.33	470
2002	35,562.88	22,186	21,283	14,991	8.35	1,795
2008	58,516.78	29,914	28,696	30,991	8.45	3,668
2015	33,611.63	7,425	7,123	27,161	8.61	3,155
	987,516.59	729,819	700,112	307,155		37,726
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1997	2,674.50	2,072	1,771	984	5.68	173
	2,674.50	2,072	1,771	984		173
DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1999	240,204.09	181,933	155,492	91,918	5.69	16,154
	240,204.09	181,933	155,492	91,918		16,154

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1997	396,430.86	307,133	262,496	145,828	5.68	25,674
2007	196,671.96	126,441	108,065	94,507	5.75	16,436
2017	6,224.18	493	421	5,990	5.88	1,019
	599,327.00	434,067	370,982	246,325		43,129
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -3						
1960	23,188.76	20,624	17,627	6,258	5.43	1,152
1964	39,006.83	34,510	29,494	10,683	5.46	1,957
1968	2,544.92	2,237	1,912	709	5.49	129
1972	141,560.35	123,500	105,551	40,256	5.52	7,293
1985	19,616.41	16,456	14,064	6,141	5.61	1,095
1997	6,642.22	5,146	4,398	2,443	5.68	430
2001	1,045,729.04	770,741	658,725	418,376	5.70	73,399
2002	152,572.30	110,608	94,533	62,617	5.71	10,966
2003	101,432.06	72,190	61,698	42,777	5.72	7,478
2004	3,983.70	2,777	2,373	1,730	5.73	302
2006	2,725,516.17	1,808,282	1,545,474	1,261,808	5.74	219,827
2007	119,328.74	76,717	65,567	57,341	5.75	9,972
2010	3,175,148.76	1,787,831	1,527,995	1,742,408	5.78	301,455
2016	136,629.04	28,068	23,989	116,739	5.86	19,921
2017	8,333.87	660	564	8,020	5.88	1,364
	7,701,233.17	4,860,347	4,153,965	3,778,305		656,740
GADSBY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -10						
1951	21,261.95	17,282	22,223	1,165	11.23	104
	21,261.95	17,282	22,223	1,165		104

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -10						
1952	12,702.95	10,298	13,242	731	11.28	65
	12,702.95	10,298	13,242	731		65
GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -10						
1955	46,931.11	37,762	48,557	3,067	11.41	269
	46,931.11	37,762	48,557	3,067		269
GADSBY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -12						
1987	1,062.79	742	954	236	12.66	19
1994	276,551.57	177,607	228,381	81,356	12.90	6,307
2001	11,920.13	6,655	8,558	4,793	13.14	365
2004	87,548.24	44,522	57,250	40,804	13.25	3,080
	377,082.73	229,526	295,143	127,190		9,771
HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1965	1,206.12	1,045	965	253	5.47	46
1982	29,377.00	24,450	22,579	7,091	5.59	1,269
1984	2,807.00	2,319	2,142	694	5.60	124
1991	5,129.00	4,091	3,778	1,402	5.64	249
1994	211,557.92	165,161	152,524	61,149	5.66	10,804
	250,077.04	197,066	181,988	70,590		12,492

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1976	192,832.01	163,429	150,925	43,835	5.55	7,898
1981	13,831.00	11,553	10,669	3,300	5.58	591
1982	18,396.00	15,311	14,140	4,440	5.59	794
	225,059.01	190,293	175,734	51,576		9,283
HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -1						
1965	32,352.54	28,024	25,880	6,796	5.47	1,242
1976	121,517.51	102,989	95,109	27,623	5.55	4,977
1978	8,302.00	6,999	6,464	1,922	5.56	346
2017	2,504.56	195	180	2,350	5.88	400
	164,676.61	138,207	127,633	38,690		6,965
HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -4						
1978	706,506.08	525,417	454,006	280,760	10.28	27,311
2005	29,368.18	15,044	12,999	17,544	10.91	1,608
2007	66,650.31	31,372	27,108	42,208	10.97	3,848
	802,524.57	571,833	494,114	340,512		32,767
HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -4						
1983	1,437,798.31	1,039,001	897,787	597,523	10.40	57,454
1990	7,326.26	5,004	4,324	3,295	10.56	312
1991	89.13	60	52	41	10.58	4
1992	10,779.54	7,206	6,227	4,984	10.61	470

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -4						
2005	53,991.35	27,658	23,899	32,252	10.91	2,956
2013	51,257.82	14,355	12,404	40,904	11.18	3,659
2017	72,343.12	3,040	2,627	72,610	11.40	6,369
	1,633,585.53	1,096,324	947,319	751,610		71,224
HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -4						
1978	115,934.28	86,218	74,500	46,072	10.28	4,482
1980	628,648.50	462,527	399,664	254,131	10.33	24,601
1989	11,189.09	7,714	6,666	4,971	10.54	472
1991	17,536.77	11,857	10,245	7,993	10.58	755
1996	21,534.48	13,665	11,808	10,588	10.69	990
1999	15,138.17	9,119	7,880	7,864	10.76	731
2006	13,920.64	6,856	5,924	8,553	10.94	782
	823,901.93	597,956	516,686	340,172		32,813
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -4						
2004	210,490.09	111,721	96,537	122,373	10.88	11,248
2005	81,814.17	41,910	36,214	48,873	10.91	4,480
2006	13,298.98	6,549	5,659	8,172	10.94	747
2008	159,189.39	71,100	61,437	104,120	11.00	9,465
2013	2,661.16	745	644	2,124	11.18	190
	467,453.79	232,025	200,490	285,662		26,130

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1977	411,471.48	310,550	266,315	165,730	10.25	16,169
1992	163,637.58	110,439	94,708	77,112	10.61	7,268
2006	79,387.15	39,472	33,850	49,507	10.94	4,525
2007	35,345.36	16,797	14,404	22,708	10.97	2,070
2009	24,148.00	10,246	8,787	16,569	11.03	1,502
2013	517,373.10	146,284	125,447	417,795	11.18	37,370
	1,231,362.67	633,788	543,510	749,421		68,904
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1974	318,662.89	243,807	209,079	125,517	10.17	12,342
1991	109,852.11	74,989	64,307	51,037	10.58	4,824
1992	88,457.06	59,699	51,195	41,685	10.61	3,929
1994	58,481.61	38,531	33,043	28,363	10.65	2,663
2010	395,807.23	156,111	133,874	281,723	11.07	25,449
	971,260.90	573,137	491,498	528,326		49,207
HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1977	761.52	575	493	307	10.25	30
1978	516.35	388	333	209	10.28	20
1999	130,576.77	79,410	68,099	69,007	10.76	6,413
2004	6,509.53	3,488	2,991	3,844	10.88	353
2006	2,751.15	1,368	1,173	1,716	10.94	157
2007	129,384.67	61,486	52,728	83,126	10.97	7,578
2009	298,125.26	126,499	108,480	204,551	11.03	18,545
2011	48,187.37	17,443	14,958	35,638	11.10	3,211
2014	46,401.98	10,909	9,355	39,367	11.23	3,506
2016	23,791.02	2,782	2,386	22,595	11.33	1,994
	687,005.62	304,348	260,996	460,360		41,807

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1974	274,047.00	228,292	199,655	85,353	7.18	11,888
1988	30,157.00	23,612	20,650	10,713	7.34	1,460
1996	9,523.10	6,956	6,083	3,821	7.42	515
	313,727.10	258,860	226,389	99,887		13,863
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1975	158,803.00	131,893	115,348	49,807	7.19	6,927
1988	30,156.00	23,611	20,649	10,713	7.34	1,460
1996	9,523.09	6,956	6,083	3,821	7.42	515
	198,482.09	162,460	142,081	64,340		8,902
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1976	152,807.00	126,514	110,644	48,275	7.20	6,705
1988	30,155.00	23,611	20,649	10,712	7.34	1,459
1996	9,523.09	6,956	6,083	3,821	7.42	515
	192,485.09	157,081	137,377	62,807		8,679
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1979	1,204,233.00	986,705	862,935	389,467	7.23	53,868
1993	34,793.48	26,215	22,927	13,259	7.39	1,794
1996	9,523.10	6,956	6,083	3,821	7.42	515
	1,248,549.58	1,019,876	891,945	406,547		56,177

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1974	6,570.33	5,473	4,786	2,047	7.18	285
1975	6,529.00	5,423	4,743	2,047	7.19	285
1976	48,851.33	40,446	35,373	15,433	7.20	2,143
1986	487,006.19	386,120	337,686	168,800	7.31	23,092
1996	9,084.21	6,636	5,804	3,644	7.42	491
1997	122,523.37	88,415	77,324	50,100	7.43	6,743
2001	21,178.49	14,373	12,570	9,456	7.47	1,266
2007	65,589.51	37,811	33,068	35,145	7.55	4,655
2009	136,222.69	71,485	62,518	79,153	7.58	10,442
2010	348,701.16	172,179	150,581	212,068	7.60	27,904
2012	485,945.47	202,947	177,490	327,893	7.63	42,974
2013	73,879.79	27,358	23,926	52,909	7.65	6,916
2015	98,789.09	24,336	21,283	81,457	7.70	10,579
2017	1,034,390.44	63,890	55,876	1,019,890	7.76	131,429
	2,945,261.07	1,146,892	1,003,029	2,060,043		269,204
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -7						
1963	95,888.60	79,135	64,406	38,195	9.21	4,147
	95,888.60	79,135	64,406	38,195		4,147
NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -7						
1968	279,758.20	227,712	185,329	114,012	9.33	12,220
1983	64,888.11	49,514	40,298	29,132	9.65	3,019
1984	44,225.34	33,534	27,293	20,029	9.67	2,071
	388,871.65	310,760	252,920	163,173		17,310

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -8						
1971	204,643.87	166,559	135,559	85,457	9.39	9,101
2005	1,661.21	923	751	1,043	10.09	103
	206,305.08	167,482	136,310	86,499		9,204
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -8						
1994	20,143.48	14,089	11,467	10,288	9.87	1,042
2007	156,555.13	80,156	65,237	103,842	10.14	10,241
2008	32,736.81	15,949	12,981	22,375	10.16	2,202
2009	1,387,896.90	637,449	518,805	980,124	10.19	96,185
2010	42,999.65	18,422	14,993	31,446	10.22	3,077
	1,640,331.97	766,065	623,482	1,148,077		112,747
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1978	156,315.29	122,813	110,547	48,895	8.02	6,097
1989	4,628.31	3,422	3,080	1,641	8.17	201
1997	4,898.66	3,337	3,004	1,993	8.28	241
2002	304,814.78	190,163	171,170	139,741	8.35	16,735
2004	23,139.91	13,733	12,361	11,241	8.38	1,341
2005	8,380.49	4,828	4,346	4,202	8.39	501
2009	408,948.61	198,090	178,306	238,822	8.47	28,196
2011	300,258.50	126,147	113,548	192,716	8.51	22,646
2014	25,397.34	7,196	6,477	19,428	8.58	2,264
2017	48,879.05	2,661	2,395	47,461	8.69	5,462
	1,285,660.94	672,390	605,235	706,139		83,684

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
1984	510,649.39	312,991	279,740	266,655	15.72	16,963
1998	45,209.06	22,394	20,015	28,359	16.52	1,717
2006	52,174.90	19,582	17,502	38,325	17.01	2,253
2013	32,757.35	6,407	5,726	29,324	17.57	1,669
2017	66,890.15	1,817	1,624	69,948	18.04	3,877
	707,680.85	363,191	324,607	432,612		26,479
BLUNDELL GEOTHERMAL UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
2007	545,275.12	193,949	173,344	410,100	17.07	24,025
	545,275.12	193,949	173,344	410,100		24,025
BLUNDELL GEOTHERMAL STEAM FIELD						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -6						
2014	125,101.43	19,846	23,280	109,328	17.67	6,187
	125,101.43	19,846	23,280	109,328		6,187
BLUNDELL GEOTHERMAL COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
1984	74,760.16	45,823	40,955	39,038	15.72	2,483
	74,760.16	45,823	40,955	39,038		2,483
	32,004,449.22	19,881,102	17,097,490	16,235,511		2,075,623
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.8	6.49

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
OREGON

ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
STEAM PRODUCTION PLANT										
CHOLLA GENERATING STATION										
	CHOLLA UNIT 4									
310.20	LAND RIGHTS	04-2025	SQUARE	0	1,368,465.38	813,880	554,585	128,080	9.36	4.3
311.00	STRUCTURES AND IMPROVEMENTS	04-2025	110-S0.5	(4)	65,988,086.27	43,433,947	25,193,663	5,847,215	8.86	4.3
312.00	BOILER PLANT EQUIPMENT	04-2025	65-L0.5	(5)	332,618,403.12	216,743,871	132,505,452	31,191,212	9.38	4.2
314.00	TURBOGENERATOR UNITS	04-2025	50-S0	(5)	65,129,698.72	44,155,545	24,230,639	5,763,040	8.85	4.2
315.00	ACCESSORY ELECTRIC EQUIPMENT	04-2025	80-R2.5	(4)	68,028,168.85	47,416,952	23,332,344	5,421,531	7.97	4.3
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	04-2025	45-L0	(4)	3,846,149.59	2,683,577	1,316,418	318,093	8.27	4.1
	TOTAL CHOLLA UNIT 4				536,978,971.93	355,247,771	207,133,101	48,669,171	9.06	
COLSTRIP GENERATING STATION										
	COLSTRIP GENERATING STATION									
311.00	STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(6)	65,404,494.03	46,087,271	23,241,493	3,355,020	5.13	6.9
312.00	BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(7)	127,271,436.31	83,458,156	52,722,281	7,812,298	6.14	6.7
314.00	TURBOGENERATOR UNITS	12-2027	50-S0	(6)	41,123,954.42	23,709,445	19,881,946	2,947,922	7.17	6.7
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(6)	9,358,027.68	6,933,839	2,985,671	432,319	4.62	6.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	45-L0	(5)	426,938.25	223,640	224,645	33,926	7.95	6.6
TOTAL COLSTRIP GENERATING STATION					243,584,850.69	160,412,351	99,056,036	14,581,485	5.99	
CRAIG GENERATING STATION										
	CRAIG UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(1)	11,538,301.98	10,139,250	1,514,435	305,833	2.65	5.0
312.00	BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(2)	31,604,822.12	25,864,371	6,372,547	1,309,573	4.14	4.9
314.00	TURBOGENERATOR UNITS	12-2025	50-S0	(2)	12,466,321.14	8,618,142	4,097,505	840,519	6.74	4.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(1)	6,930,827.99	6,053,382	946,754	191,542	2.76	4.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(1)	235,237.36	200,823	36,766	7,812	3.32	4.7
	TOTAL CRAIG UNIT 1				62,775,510.59	50,875,969	12,968,007	2,655,279	4.23	
	CRAIG UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2026	110-S0.5	(2)	11,578,697.55	10,044,995	1,765,276	298,101	2.57	5.9
312.00	BOILER PLANT EQUIPMENT	12-2026	65-L0.5	(2)	73,065,431.91	33,808,574	40,718,167	6,914,893	9.46	5.9
314.00	TURBOGENERATOR UNITS	12-2026	50-S0	(2)	12,767,869.71	7,819,072	5,204,155	891,518	6.98	5.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2026	80-R2.5	(1)	10,118,402.57	6,097,329	4,122,258	691,910	6.84	6.0
	TOTAL CRAIG UNIT 2				107,530,401.74	57,769,970	51,809,856	8,796,422	8.18	
	CRAIG COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2026	110-S0.5	(1)	17,046,153.06	11,136,612	6,080,003	1,019,446	5.98	6.0
312.00	BOILER PLANT EQUIPMENT	12-2026	65-L0.5	(2)	34,214,285.03	21,707,903	13,190,667	2,246,058	6.56	5.9
314.00	TURBOGENERATOR UNITS	12-2026	50-S0	(2)	4,562,678.17	2,991,166	1,662,766	285,827	6.26	5.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2026	80-R2.5	(1)	2,980,702.95	2,371,242	639,268	107,818	3.62	5.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2026	45-L0	(1)	920,655.01	743,815	186,046	33,211	3.61	5.6
	TOTAL CRAIG COMMON				59,724,474.22	38,950,738	21,758,750	3,692,360	6.18	
TOTAL CRAIG GENERATING STATION					230,030,386.55	147,596,676	86,536,613	15,144,061	6.58	

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
OREGON

ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DAVE JOHNSTON GENERATING STATION										
	DAVE JOHNSTON UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(3)	1,005,968.35	736,944	299,203	99,835	9.92	3.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(3)	55,795,065.54	42,872,976	14,595,942	4,920,540	8.82	3.0
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(3)	10,983,268.88	8,653,047	2,659,720	905,886	8.25	2.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(3)	2,773,052.55	2,642,130	214,114	71,893	2.59	3.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(3)	2,530.98	2,220	387	133	5.25	2.9
	TOTAL DAVE JOHNSTON UNIT 1				70,559,886.30	54,907,317	17,769,366	5,998,287	8.50	
	DAVE JOHNSTON UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(3)	857,357.88	484,177	398,902	133,076	15.52	3.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(3)	57,741,699.37	44,907,251	14,566,699	4,913,021	8.51	3.0
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(3)	16,635,007.75	12,317,089	4,816,969	1,634,472	9.83	2.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(3)	3,715,363.57	3,055,247	771,578	258,176	6.95	3.0
	TOTAL DAVE JOHNSTON UNIT 2				78,949,428.57	60,763,764	20,554,148	6,938,745	8.79	
	DAVE JOHNSTON UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(3)	18,898,492.36	14,558,873	4,906,574	1,641,045	8.68	3.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(3)	229,628,729.76	162,430,154	74,087,438	24,944,957	10.86	3.0
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(3)	24,429,123.27	17,282,248	7,879,749	2,666,971	10.92	3.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(3)	15,138,943.45	11,437,618	4,155,494	1,390,336	9.18	3.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(3)	227,813.00	196,470	38,177	13,074	5.74	2.9
	TOTAL DAVE JOHNSTON UNIT 3				288,323,101.84	205,905,363	91,067,432	30,656,383	10.63	
	DAVE JOHNSTON UNIT 4									
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(3)	15,111,546.55	10,566,180	4,998,713	1,667,399	11.03	3.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(3)	230,782,129.52	161,189,033	76,516,560	25,736,256	11.15	3.0
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(3)	39,900,882.61	29,589,103	11,508,806	3,903,539	9.78	2.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(3)	14,303,096.88	10,819,770	3,912,419	1,306,190	9.13	3.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(3)	569,812.35	474,864	112,043	38,305	6.72	2.9
	TOTAL DAVE JOHNSTON UNIT 4				300,667,467.91	212,638,950	97,048,541	32,651,689	10.86	
	DAVE JOHNSTON COMMON									
310.20	LAND RIGHTS	12-2023	SQUARE	0	99,970.26	84,671	15,299	5,099	5.10	3.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(3)	130,354,540.03	98,785,548	35,479,628	11,858,108	9.10	3.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(3)	149,641,122.56	98,761,851	55,368,505	18,619,805	12.44	3.0
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(3)	11,893,677.45	6,501,006	5,749,482	1,934,005	16.26	3.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(3)	27,894,886.59	19,608,942	9,122,791	3,050,113	10.93	3.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(3)	7,377,700.63	5,553,993	2,045,039	697,222	9.45	2.9
	TOTAL DAVE JOHNSTON COMMON				327,261,897.52	229,296,011	107,780,744	36,164,352	11.05	
TOTAL DAVE JOHNSTON GENERATING STATION					1,065,761,782.14	763,511,405	334,220,231	112,409,456	10.55	

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
OREGON

ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GADSBY GENERATING STATION										
	GADSBY UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	1,467,302.32	1,282,410	390,315	32,893	2.24	11.9
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	9,990,909.60	8,768,446	2,621,191	234,308	2.35	11.2
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	4,997,905.50	4,874,890	822,722	77,989	1.56	10.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	1,356,213.61	1,392,569	153,515	13,023	0.96	11.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	18,931.78	18,963	1,862	197	1.04	9.5
	TOTAL GADSBY UNIT 1				17,831,262.81	16,337,278	3,989,605	358,410	2.01	
	GADSBY UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(15)	1,356,101.68	1,196,825	362,692	30,536	2.25	11.9
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	13,328,865.42	12,061,580	3,133,327	281,036	2.11	11.1
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	5,817,835.53	5,189,361	1,442,972	134,018	2.30	10.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	1,362,521.91	1,414,396	138,879	11,814	0.87	11.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	11,329.90	11,349	1,114	118	1.04	9.4
	TOTAL GADSBY UNIT 2				21,876,654.44	19,873,510	5,078,984	457,522	2.09	
	GADSBY UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	1,458,584.64	1,212,937	449,849	37,915	2.60	11.9
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	13,480,589.17	11,892,173	3,475,699	310,220	2.30	11.2
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	7,521,747.93	5,923,584	2,651,209	240,770	3.20	11.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	2,470,687.19	2,094,236	722,348	61,312	2.48	11.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	42,068.08	42,137	4,137	433	1.03	9.6
	TOTAL GADSBY UNIT 3				24,973,677.01	21,165,067	7,303,242	650,650	2.61	
	GADSBY COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	11,865,890.92	10,599,916	2,927,200	248,241	2.09	11.8
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	1,889,856.07	969,811	1,184,625	102,813	5.44	11.5
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	459,054.11	360,319	163,003	14,741	3.21	11.1
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	3,091,504.03	1,953,332	1,570,982	132,357	4.28	11.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(12)	356,780.79	281,118	118,476	11,121	3.12	10.7
	TOTAL GADSBY COMMON				17,663,085.92	14,164,496	5,964,286	509,273	2.88	
TOTAL GADSBY GENERATING STATION					82,344,680.18	71,540,351	22,336,117	1,975,855	2.40	
HAYDEN GENERATING STATION										
	HAYDEN UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(1)	1,114,074.75	1,125,215	0	0	0.00	0.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(1)	46,161,869.51	29,551,900	17,071,588	5,749,303	12.45	3.0
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(1)	5,299,121.01	3,936,864	1,415,248	480,134	9.06	2.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(1)	1,006,355.80	856,452	159,967	53,784	5.34	3.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(1)	235,462.00	198,395	39,421	13,558	5.76	2.9
	TOTAL HAYDEN UNIT 1				53,816,883.07	35,668,827	18,686,224	6,296,779	11.70	
	HAYDEN UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(1)	1,822,757.74	1,840,985	0	0	0.00	0.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(1)	23,794,489.31	14,347,210	9,685,224	3,262,563	13.71	3.0
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(1)	4,425,863.08	3,228,283	1,241,839	420,498	9.50	3.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(1)	1,311,554.36	1,147,901	176,769	59,470	4.53	3.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(1)	208,134.99	186,289	23,928	8,304	3.99	2.9
	TOTAL HAYDEN UNIT 2				31,562,799.48	20,750,668	11,127,760	3,750,835	11.88	

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ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	HAYDEN COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	0	14,836,254.06	11,198,766	3,637,488	1,213,193	8.18	3.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(1)	12,243,283.47	9,952,211	2,413,505	815,635	6.66	3.0
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(1)	245,567.41	180,071	67,952	22,967	9.35	3.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(1)	202,323.64	177,925	26,421	8,887	4.39	3.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(1)	151,862.47	134,876	18,505	6,422	4.23	2.9
	TOTAL HAYDEN COMMON				27,679,291.05	21,643,850	6,163,871	2,067,104	7.47	
TOTAL HAYDEN GENERATING STATION					113,058,973.60	78,063,345	35,977,855	12,114,718	10.72	
HUNTER GENERATING STATION										
	HUNTER UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(5)	22,925,955.11	17,172,216	6,900,037	781,814	3.41	8.8
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(5)	269,835,849.05	128,433,245	154,894,397	17,773,616	6.59	8.7
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(5)	65,406,471.89	37,622,540	31,054,256	3,622,660	5.54	8.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(5)	33,635,750.10	21,799,569	13,517,969	1,527,912	4.54	8.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(4)	746,350.41	528,053	248,151	30,834	4.13	8.0
	TOTAL HUNTER UNIT 1				392,550,376.56	205,555,622	206,614,810	23,736,836	6.05	
	HUNTER UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(5)	12,358,955.70	9,050,789	3,926,115	444,171	3.59	8.8
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(5)	176,092,195.05	85,803,300	99,093,504	11,370,018	6.46	8.7
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(5)	45,047,013.38	25,608,655	21,690,709	2,527,945	5.61	8.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(5)	16,812,098.51	11,705,919	5,946,785	673,460	4.01	8.8
	TOTAL HUNTER UNIT 2				250,310,262.64	132,168,662	130,657,113	15,015,594	6.00	
	HUNTER UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(5)	55,142,197.89	40,692,133	17,207,175	1,945,108	3.53	8.8
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(5)	306,531,239.08	189,812,680	132,045,121	15,318,760	5.00	8.6
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(5)	85,622,453.01	40,271,177	49,632,399	5,741,495	6.71	8.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(5)	54,041,567.46	39,020,062	17,723,584	2,007,558	3.71	8.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(4)	1,529,204.78	1,027,480	562,893	69,178	4.52	8.1
	TOTAL HUNTER UNIT 3				502,866,662.22	310,823,532	217,171,172	25,082,099	4.99	
	HUNTER UNITS 1 AND 2 COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(5)	9,299,143.02	6,933,148	2,830,952	320,626	3.45	8.8
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(5)	11,569,181.54	6,800,116	5,347,525	618,528	5.35	8.6
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(5)	3,724,355.46	2,376,125	1,534,448	180,546	4.85	8.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(4)	101,028.46	44,996	60,073	6,747	6.68	8.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(4)	766,114.51	551,398	245,361	30,546	3.99	8.0
	TOTAL HUNTER UNITS 1 AND 2 COMMON				25,459,822.99	16,705,784	10,018,359	1,156,993	4.54	
	HUNTER UNITS 1, 2 AND 3 COMMON									
310.20	LAND RIGHTS	12-2029	SQUARE	0	246,337.54	177,473	68,865	7,651	3.11	9.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(5)	118,998,210.49	77,765,536	47,182,585	5,313,199	4.46	8.9
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(5)	33,778,662.33	16,134,663	19,332,933	2,218,349	6.57	8.7
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(5)	1,174,088.71	718,291	514,502	60,414	5.15	8.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(4)	2,507,307.91	838,506	1,769,095	197,673	7.88	8.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(4)	447,267.80	234,189	230,970	27,637	6.18	8.4
	TOTAL HUNTER UNITS 1, 2 AND 3 COMMON				157,151,874.78	95,868,657	69,098,950	7,824,923	4.98	
TOTAL HUNTER GENERATING STATION					1,328,338,999.19	761,122,257	633,560,404	72,816,445	5.48	

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ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
HUNTINGTON GENERATING STATION									
HUNTINGTON UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(6)	20,081,050.18	14,933,389	6,352,524	718,919	3.58	8.8
312.00 BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(6)	297,868,265.59	150,505,751	165,234,611	18,967,670	6.37	8.7
314.00 TURBOGENERATOR UNITS	12-2029	50-S0	(6)	63,015,340.68	32,761,763	34,034,498	3,960,069	6.28	8.6
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(5)	20,271,950.72	14,335,064	6,950,484	787,267	3.88	8.8
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(5)	1,169,289.01	650,125	577,629	69,421	5.94	8.3
TOTAL HUNTINGTON UNIT 1				402,405,896.18	213,186,092	213,149,746	24,503,346	6.09	
HUNTINGTON UNIT 2									
311.00 STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(5)	26,579,968.96	17,492,459	10,416,509	1,173,195	4.41	8.9
312.00 BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(6)	262,283,895.16	138,523,596	139,497,333	16,042,146	6.12	8.7
314.00 TURBOGENERATOR UNITS	12-2029	50-S0	(6)	61,304,959.68	33,969,541	31,013,716	3,624,094	5.91	8.6
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(5)	24,236,312.93	14,987,265	10,460,863	1,177,420	4.86	8.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(5)	916,765.29	569,373	393,231	47,690	5.20	8.2
TOTAL HUNTINGTON UNIT 2				375,321,902.02	205,542,233	191,781,652	22,064,545	5.88	
HUNTINGTON COMMON									
311.00 STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(5)	82,128,437.66	52,476,807	33,758,053	3,800,816	4.63	8.9
312.00 BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(6)	44,709,035.37	18,664,662	28,726,915	3,281,849	7.34	8.8
314.00 TURBOGENERATOR UNITS	12-2029	50-S0	(6)	7,408,513.51	4,633,163	3,219,861	381,189	5.15	8.4
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(5)	4,805,772.55	1,853,965	3,192,096	356,754	7.42	8.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(5)	1,462,508.39	424,248	1,111,386	130,275	8.91	8.5
TOTAL HUNTINGTON COMMON				140,514,267.48	78,052,846	70,008,311	7,950,883	5.66	
TOTAL HUNTINGTON GENERATING STATION				918,242,065.68	496,781,171	474,939,709	54,518,774	5.94	
JIM BRIDGER GENERATING STATION									
JIM BRIDGER UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(4)	15,374,925.26	12,577,049	3,412,874	689,445	4.48	5.0
312.00 BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(4)	166,315,287.18	114,701,041	58,266,858	11,912,032	7.16	4.9
314.00 TURBOGENERATOR UNITS	12-2025	50-S0	(4)	45,087,752.01	30,592,996	16,298,266	3,345,439	7.42	4.9
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(4)	10,683,435.97	8,779,497	2,331,276	472,353	4.42	4.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(4)	289,804.38	243,902	57,494	12,308	4.25	4.7
TOTAL JIM BRIDGER UNIT 1				237,751,204.80	166,894,485	80,366,768	16,431,577	6.91	
JIM BRIDGER UNIT 2									
311.00 STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(4)	12,671,545.65	10,582,716	2,595,692	524,831	4.14	4.9
312.00 BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(4)	169,543,431.17	112,938,878	63,386,291	12,949,450	7.64	4.9
314.00 TURBOGENERATOR UNITS	12-2025	50-S0	(4)	58,314,044.27	35,659,056	24,987,550	5,108,631	8.76	4.9
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(4)	9,044,457.08	7,392,601	2,013,634	407,991	4.51	4.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(4)	183,793.94	153,661	37,484	8,013	4.36	4.7
TOTAL JIM BRIDGER UNIT 2				249,757,272.11	166,726,912	93,020,651	18,998,916	7.61	
JIM BRIDGER UNIT 3									
311.00 STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(4)	14,595,794.74	10,776,407	4,403,219	887,110	6.08	5.0
312.00 BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(4)	274,693,487.71	142,459,620	143,221,608	29,120,456	10.60	4.9
314.00 TURBOGENERATOR UNITS	12-2025	50-S0	(4)	43,173,220.17	29,054,160	15,845,989	3,252,135	7.53	4.9
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(4)	9,047,141.61	6,261,843	3,147,184	635,031	7.02	5.0
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(4)	178,441.62	148,833	36,746	7,842	4.39	4.7
TOTAL JIM BRIDGER UNIT 3				341,688,085.85	188,700,863	166,654,746	33,902,574	9.92	

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	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	JIM BRIDGER UNIT 4									
311.00	STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(4)	40,336,498.38	33,094,705	8,855,253	1,787,012	4.43	5.0
312.00	BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(4)	306,081,322.88	153,451,068	164,873,507	33,493,909	10.94	4.9
314.00	TURBOGENERATOR UNITS	12-2025	50-S0	(4)	45,870,053.58	32,607,155	15,097,701	3,102,265	6.76	4.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(4)	16,963,614.06	13,731,821	3,910,338	791,109	4.66	4.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(4)	1,158,561.50	967,495	237,409	50,696	4.38	4.7
	TOTAL JIM BRIDGER UNIT 4				410,410,050.40	233,852,244	192,974,208	39,224,991	9.56	
	JIM BRIDGER COMMON									
310.20	LAND RIGHTS	12-2025	SQUARE	0	281,111.10	226,547	54,564	10,913	3.88	5.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(4)	74,426,831.35	47,655,128	29,748,776	5,982,237	8.04	5.0
312.00	BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(4)	105,102,392.89	62,418,803	46,887,686	9,546,166	9.08	4.9
314.00	TURBOGENERATOR UNITS	12-2025	50-S0	(4)	10,430,202.04	5,822,099	5,025,311	1,024,785	9.83	4.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(4)	19,337,397.75	11,017,580	9,093,314	1,830,916	9.47	5.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(4)	2,839,806.72	1,301,202	1,652,197	341,532	12.03	4.8
	TOTAL JIM BRIDGER COMMON				212,417,741.85	128,441,359	92,461,848	18,736,549	8.82	
	TOTAL JIM BRIDGER GENERATING STATION				1,452,024,355.01	884,615,863	625,478,221	127,294,607	8.77	
	NAUGHTON GENERATING STATION									
	NAUGHTON UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2028	110-S0.5	(11)	21,072,370.45	9,164,330	14,226,001	1,792,623	8.51	7.9
312.00	BOILER PLANT EQUIPMENT	12-2028	65-L0.5	(11)	153,722,644.30	52,156,224	118,475,912	15,210,244	9.89	7.8
314.00	TURBOGENERATOR UNITS	12-2028	50-S0	(11)	20,181,758.58	7,947,252	14,454,500	1,909,631	9.46	7.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2028	80-R2.5	(11)	20,855,689.91	7,573,940	15,575,876	1,961,905	9.41	7.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2028	45-L0	(9)	87,024.65	50,042	44,815	6,411	7.37	7.0
	TOTAL NAUGHTON UNIT 1				215,919,487.89	76,891,787	162,777,104	20,880,814	9.67	
	NAUGHTON UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2028	110-S0.5	(11)	29,261,980.41	10,329,158	22,151,640	2,785,325	9.52	8.0
312.00	BOILER PLANT EQUIPMENT	12-2028	65-L0.5	(11)	192,015,148.20	66,530,488	146,606,327	18,830,143	9.81	7.8
314.00	TURBOGENERATOR UNITS	12-2028	50-S0	(11)	27,319,305.47	9,100,642	21,223,787	2,763,623	10.12	7.7
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2028	80-R2.5	(11)	30,036,945.01	11,038,407	22,302,602	2,806,249	9.34	7.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2028	45-L0	(9)	357,453.77	200,689	188,936	26,551	7.43	7.1
	TOTAL NAUGHTON UNIT 2				278,990,832.86	97,199,384	212,473,292	27,211,891	9.75	
	NAUGHTON COMMON									
310.20	LAND RIGHTS	12-2028	SQUARE	0	15,015.87	7,801	7,215	902	6.01	8.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2028	110-S0.5	(11)	72,790,234.96	25,950,891	54,846,270	6,905,894	9.49	7.9
312.00	BOILER PLANT EQUIPMENT	12-2028	65-L0.5	(11)	44,931,417.21	16,698,993	33,174,880	4,280,217	9.53	7.8
314.00	TURBOGENERATOR UNITS	12-2028	50-S0	(11)	1,742,558.09	543,160	1,391,079	179,798	10.32	7.7
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2028	80-R2.5	(11)	4,210,325.09	1,533,107	3,140,354	395,459	9.39	7.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2028	45-L0	(10)	1,576,875.20	584,955	1,149,608	152,564	9.68	7.5
	TOTAL NAUGHTON COMMON				125,266,426.42	45,318,906	93,709,406	11,914,834	9.51	
	TOTAL NAUGHTON GENERATING STATION				620,176,747.17	219,410,077	468,959,802	60,007,539	9.68	

Exhibit PAC/1603
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AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
OREGON

ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WYODAK GENERATING STATION										
	WYODAK PLANT									
310.20	LAND RIGHTS	12-2026	SQUARE	0	164,796.80	132,442	32,355	5,393	3.27	6.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2026	110-S0.5	(2)	53,431,471.86	41,146,383	13,353,719	2,246,776	4.20	5.9
312.00	BOILER PLANT EQUIPMENT	12-2026	65-L0.5	(2)	331,133,539.46	207,017,443	130,738,767	22,282,218	6.73	5.9
314.00	TURBOGENERATOR UNITS	12-2026	50-S0	(2)	65,035,809.91	42,911,866	23,424,660	4,036,348	6.21	5.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2026	80-R2.5	(2)	29,207,442.60	21,096,514	8,695,077	1,461,948	5.01	5.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2026	45-L0	(2)	1,229,825.96	792,676	461,746	80,608	6.55	5.7
TOTAL WYODAK GENERATING STATION					480,202,886.59	313,097,325	176,706,324	30,113,291	6.27	
BLUNDELL GENERATING STATION										
	BLUNDELL GEOTHERMAL UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(9)	6,583,729.23	4,102,662	3,073,603	186,829	2.84	16.5
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(10)	12,965,738.93	7,522,567	6,739,746	441,987	3.41	15.2
314.00	TURBOGENERATOR UNITS	12-2037	50-S0	(9)	17,102,109.74	9,058,117	9,583,183	643,109	3.76	14.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	5,029,851.92	3,109,604	2,322,636	141,910	2.82	16.4
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	683,558.16	349,322	382,086	26,821	3.92	14.2
	TOTAL BLUNDELL GEOTHERMAL UNIT 1				42,364,987.98	24,142,271	22,101,254	1,440,656	3.40	
	BLUNDELL GEOTHERMAL UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(8)	687,068.93	255,268	486,767	29,068	4.23	16.7
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(9)	7,871,580.20	2,850,187	5,729,835	360,519	4.58	15.9
314.00	TURBOGENERATOR UNITS	12-2037	50-S0	(9)	16,071,872.70	6,400,547	11,117,794	715,372	4.45	15.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	2,444,528.70	970,402	1,669,689	99,742	4.08	16.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	522,752.96	203,775	355,570	24,123	4.61	14.7
	TOTAL BLUNDELL GEOTHERMAL UNIT 2				27,597,803.49	10,680,180	19,359,655	1,228,824	4.45	
	BLUNDELL GEOTHERMAL STEAM FIELD									
310.20	LAND RIGHTS	12-2037	SQUARE	0	40,981,910.43	29,239,171	11,742,740	690,749	1.69	17.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(7)	249,993.70	105,168	162,325	9,683	3.87	16.8
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	37,022,216.69	12,872,532	27,111,462	1,691,185	4.57	16.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(7)	1,031,082.80	264,675	838,584	49,856	4.84	16.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(6)	121,552.76	32,488	96,358	6,364	5.24	15.1
	TOTAL BLUNDELL GEOTHERMAL STEAM FIELD				79,406,756.38	42,514,033	39,951,469	2,447,837	3.08	

Exhibit PAC/1603
Spanos/165

PACIFICORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
OREGON

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	BLUNDELL GEOTHERMAL COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(8)	738,050.46	252,440	544,655	32,489	4.40	16.8
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	3,235,238.06	164,560	3,329,497	203,245	6.28	16.4
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	42,208.95	11,711	33,875	2,016	4.78	16.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	69,748.12	42,553	32,077	2,335	3.35	13.7
	TOTAL BLUNDELL GEOTHERMAL COMMON				4,085,245.59	471,264	3,940,104	240,085	5.88	
	TOTAL BLUNDELL GENERATING STATION				153,454,793.44	77,807,747	85,352,482	5,357,402	3.49	
	TOTAL DEPRECIABLE STEAM PRODUCTION PLANT				**7,224,199,492.17**	**4,329,206,341**	**3,250,256,895**	**555,002,804**	**7.68**	
310.30	WATER RIGHTS									
	DAVE JOHNSTON				9,700,996.61	2,534,227				
	GADSBY				8,138.01	12,995				
	HUNTER				24,271,831.30	10,839,179				
	HUNTINGTON				1,471,639.00	981,841				
	JIM BRIDGER				171,270.00	96,463				
	NAUGHTON				690.97	631				
	WYODAK				13,496.80	7,723				
	TOTAL WATER RIGHTS				35,638,062.69	14,473,059				
	TOTAL STEAM PRODUCTION PLANT				**7,259,837,554.86**	**4,343,679,400**	**3,250,256,895**	**555,002,804**	**7.64**	

Exhibit PAC/1603
Spanos/166

PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
STEAM PRODUCTION PLANT													
CHOLLA GENERATING STATION													
	CHOLLA UNIT 4												
311.00	STRUCTURES AND IMPROVEMENTS	65,239,446				2,567,038	(4)	748,640	(30)	224,592	2,791,630	65,988,086	(4)
312.00	BOILER PLANT EQUIPMENT	319,643,187				12,577,300	(4)	12,975,216	(20)	2,595,043	15,172,343	332,618,403	(5)
314.00	TURBOGENERATOR UNITS	61,199,288				2,408,066	(4)	3,930,410	(15)	589,562	2,997,627	65,129,699	(5)
315.00	ACCESSORY ELECTRIC EQUIPMENT	67,022,020				2,637,178	(4)	1,006,149	(20)	201,230	2,838,408	68,028,169	(4)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	3,517,826				138,419	(4)	328,324	(5)	16,416	154,835	3,846,150	(4)
	TOTAL CHOLLA UNIT 4	*516,621,768*				*20,328,000*	*(4)*	*18,988,739*		*3,626,843*	*23,954,843*	*535,610,507*	*(4)*
TOTAL CHOLLA GENERATING STATION		516,621,768		*395*	*51.46*	20,328,000		18,988,739		3,626,843	23,954,843	535,610,507	
COLSTRIP GENERATING STATION													
	COLSTRIP GENERATING STATION												
311.00	STRUCTURES AND IMPROVEMENTS	64,079,012				3,536,111	(6)	1,325,482	(30)	397,645	3,933,756	65,404,494	(6)
312.00	BOILER PLANT EQUIPMENT	118,240,326				6,524,928	(6)	9,031,110	(20)	1,806,222	8,331,150	127,271,436	(7)
314.00	TURBOGENERATOR UNITS	38,042,734				2,099,335	(6)	3,081,220	(15)	462,183	2,561,518	41,123,954	(6)
315.00	ACCESSORY ELECTRIC EQUIPMENT	9,122,947				503,437	(6)	235,081	(20)	47,016	550,453	9,358,028	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	383,974				21,189	(6)	42,964	(5)	2,148	23,337	426,938	(5)
TOTAL COLSTRIP GENERATING STATION		229,868,993		*148*	*85.71*	12,685,000		13,715,858		2,715,214	15,400,214	243,584,851	*(6)*
CRAIG GENERATING STATION													
	CRAIG UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	11,342,798				104,625	(1)	195,504	(30)	58,651	163,276	11,538,302	(1)
312.00	BOILER PLANT EQUIPMENT	30,055,970				277,234	(1)	1,548,852	(20)	309,770	587,004	31,604,822	(2)
314.00	TURBOGENERATOR UNITS	11,855,976				109,359	(1)	610,346	(15)	91,552	200,910	12,466,321	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	6,788,524				62,617	(1)	142,304	(20)	28,461	91,078	6,930,828	(1)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	212,499				1,960	(1)	22,738	(5)	1,137	3,097	235,237	(1)
	TOTAL CRAIG UNIT 1	*60,255,767*				*555,795*	*(1)*	*2,519,743*		*489,571*	*1,045,366*	*62,775,511*	*(2)*
	CRAIG UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	11,322,631				104,439	(1)	256,067	(30)	76,820	181,259	11,578,698	(2)
312.00	BOILER PLANT EQUIPMENT	70,240,704				647,895	(1)	2,824,728	(20)	564,946	1,212,841	73,065,432	(2)
314.00	TURBOGENERATOR UNITS	12,038,005				111,038	(1)	729,864	(15)	109,480	220,517	12,767,870	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	9,917,758				91,481	(1)	200,645	(20)	40,129	131,610	10,118,403	(1)
	TOTAL CRAIG UNIT 2	*103,519,097*				*954,853*	*(1)*	*4,011,304*		*791,374*	*1,746,227*	*107,530,402*	*(2)*
	CRAIG COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	16,791,546				154,884	(1)	254,607	(30)	76,382	231,266	17,046,153	(1)
312.00	BOILER PLANT EQUIPMENT	32,545,158				300,194	(1)	1,669,127	(20)	333,825	634,020	34,214,285	(2)
314.00	TURBOGENERATOR UNITS	4,221,348				38,937	(1)	341,331	(15)	51,200	90,137	4,562,678	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,910,266				26,844	(1)	70,437	(20)	14,087	40,931	2,980,703	(1)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	812,313				7,493	(1)	108,342	(5)	5,417	12,910	920,655	(1)
	TOTAL CRAIG COMMON	*57,280,631*				*528,352*	*(1)*	*2,443,843*		*480,911*	*1,009,264*	*59,724,474*	*(2)*
TOTAL CRAIG GENERATING STATION		221,055,496		*165*	*12.37*	2,039,000		8,974,891		1,761,857	3,800,857	230,030,387	

Exhibit PAC/1603
Spanos/167

PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
DAVE JOHNSTON GENERATING STATION													
	DAVE JOHNSTON UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	1,003,021				24,899	(2)	2,948	(30)	884	25,783	1,005,968	(3)
312.00	BOILER PLANT EQUIPMENT	54,673,765				1,357,215	(2)	1,121,301	(20)	224,260	1,581,475	55,795,066	(3)
314.00	TURBOGENERATOR UNITS	10,613,631				263,471	(2)	369,638	(15)	55,446	318,917	10,983,269	(3)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,729,506				67,757	(2)	43,547	(20)	8,709	76,466	2,773,053	(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,435				60	(2)	96	(5)	5	65	2,531	(3)
	TOTAL DAVE JOHNSTON UNIT 1	*69,022,357*				*1,713,402*	*(2)*	*1,537,529*		*289,304*	*2,002,707*	*70,559,886*	*(3)*
	DAVE JOHNSTON UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	855,245				21,231	(2)	2,113	(30)	634	21,864	857,358	(3)
312.00	BOILER PLANT EQUIPMENT	56,589,257				1,404,765	(2)	1,152,443	(20)	230,489	1,635,253	57,741,699	(3)
314.00	TURBOGENERATOR UNITS	16,150,729				400,924	(2)	484,279	(15)	72,642	473,565	16,635,008	(3)
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,676,574				91,267	(2)	38,790	(20)	7,758	99,025	3,715,364	(3)
	TOTAL DAVE JOHNSTON UNIT 2	*77,271,805*				*1,918,186*	*(2)*	*1,677,624*		*311,522*	*2,229,708*	*78,949,429*	*(3)*
	DAVE JOHNSTON UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	18,843,768				467,775	(2)	54,725	(30)	16,417	484,193	18,898,492	(3)
312.00	BOILER PLANT EQUIPMENT	226,526,036				5,623,254	(2)	3,102,693	(20)	620,539	6,243,792	229,628,730	(3)
314.00	TURBOGENERATOR UNITS	23,752,831				589,637	(2)	676,293	(15)	101,444	691,081	24,429,123	(3)
315.00	ACCESSORY ELECTRIC EQUIPMENT	15,067,586				374,036	(2)	71,358	(20)	14,272	388,307	15,138,943	(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	219,511				5,449	(2)	8,302	(5)	415	5,864	227,813	(3)
	TOTAL DAVE JOHNSTON UNIT 3	*284,409,731*				*7,060,151*	*(2)*	*3,913,370*		*753,087*	*7,813,238*	*288,323,102*	*(3)*
	DAVE JOHNSTON UNIT 4												
311.00	STRUCTURES AND IMPROVEMENTS	15,072,491				374,158	(2)	39,056	(30)	11,717	385,874	15,111,547	(3)
312.00	BOILER PLANT EQUIPMENT	227,648,750				5,651,124	(2)	3,133,379	(20)	626,676	6,277,800	230,782,130	(3)
314.00	TURBOGENERATOR UNITS	38,873,824				964,999	(2)	1,027,059	(15)	154,059	1,119,058	39,900,883	(3)
315.00	ACCESSORY ELECTRIC EQUIPMENT	14,227,533				353,182	(2)	75,564	(20)	15,113	368,295	14,303,097	(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	549,844				13,649	(2)	19,968	(5)	998	14,648	569,812	(3)
	TOTAL DAVE JOHNSTON UNIT 4	*296,372,442*				*7,357,112*	*(2)*	*4,295,026*		*808,563*	*8,165,675*	*300,667,468*	*(3)*
	DAVE JOHNSTON COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	129,848,318				3,223,338	(2)	506,222	(30)	151,867	3,375,205	130,354,540	(3)
312.00	BOILER PLANT EQUIPMENT	147,585,469				3,663,643	(2)	2,055,653	(20)	411,131	4,074,774	149,641,123	(3)
314.00	TURBOGENERATOR UNITS	11,719,333				290,919	(2)	174,344	(15)	26,152	317,071	11,893,677	(3)
315.00	ACCESSORY ELECTRIC EQUIPMENT	27,824,731				690,718	(2)	70,156	(20)	14,031	704,749	27,894,887	(3)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	7,151,616				177,531	(2)	226,085	(5)	11,304	188,835	7,377,701	(3)
	TOTAL DAVE JOHNSTON COMMON	*324,129,467*				*8,046,149*	*(2)*	*3,032,460*		*614,484*	*8,660,633*	*327,161,927*	*(3)*
TOTAL DAVE JOHNSTON GENERATING STATION		1,051,205,802		*755*	*34.56*	26,095,000		14,456,009		2,776,960	28,871,960	1,065,661,812	
GADSBY GENERATING STATION													
	GADSBY UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	1,373,638				184,465	(13)	93,664	(30)	28,099	212,564	1,467,302	(14)
312.00	BOILER PLANT EQUIPMENT	8,456,517				1,135,618	(13)	1,534,392	(20)	306,878	1,442,497	9,990,910	(14)
314.00	TURBOGENERATOR UNITS	3,320,116				445,855	(13)	1,677,790	(15)	251,668	697,524	4,997,906	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,183,667				158,954	(13)	172,546	(20)	34,509	193,463	1,356,214	(14)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	11,806				1,585	(13)	7,126	(5)	356	1,942	18,932	(10)
	TOTAL GADSBY UNIT 1	*14,345,745*				*1,926,478*	*(13)*	*3,485,518*		*621,512*	*2,547,989*	*17,831,263*	*(14)*
	GADSBY UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	1,266,505				170,078	(13)	89,597	(30)	26,879	196,957	1,356,102	(15)
312.00	BOILER PLANT EQUIPMENT	11,223,478				1,507,191	(13)	2,105,388	(20)	421,078	1,928,269	13,328,865	(14)
314.00	TURBOGENERATOR UNITS	3,908,322				524,845	(13)	1,909,513	(15)	286,427	811,272	5,817,836	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,164,386				156,364	(13)	198,136	(20)	39,627	195,992	1,362,522	(14)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	7,114				955	(13)	4,215	(5)	211	1,166	11,330	(10)
	TOTAL GADSBY UNIT 2	*17,569,806*				*2,359,434*	*(13)*	*4,306,848*		*774,221*	*3,133,655*	*21,876,654*	*(14)*
	GADSBY UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	1,373,257				184,414	(13)	85,328	(30)	25,598	210,012	1,458,585	(14)
312.00	BOILER PLANT EQUIPMENT	11,357,536				1,525,194	(13)	2,123,053	(20)	424,611	1,949,804	13,480,589	(14)
314.00	TURBOGENERATOR UNITS	5,500,563				738,666	(13)	2,021,184	(15)	303,178	1,041,844	7,521,748	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,276,562				305,718	(13)	194,125	(20)	38,825	344,543	2,470,687	(14)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	26,950				3,619	(13)	15,118	(5)	756	4,375	42,068	(10)
	TOTAL GADSBY UNIT 3	*20,534,869*				*2,757,610*	*(13)*	*4,438,808*		*792,967*	*3,550,577*	*24,973,677*	*(14)*

Exhibit PAC/1603
Spanos/168

PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	GADSBY COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	11,341,061				1,522,981	(13)	524,829	(30)	157,449	1,680,430	11,865,891	(14)
312.00	BOILER PLANT EQUIPMENT	1,708,872				229,483	(13)	180,984	(20)	36,197	265,680	1,889,856	(14)
314.00	TURBOGENERATOR UNITS	388,711				52,200	(13)	70,343	(15)	10,551	62,751	459,054	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,007,003				403,808	(13)	84,501	(20)	16,900	420,708	3,091,504	(14)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	283,020				38,006	(13)	73,761	(5)	3,688	41,695	356,781	(12)
	TOTAL GADSBY COMMON	*16,728,667*				*2,246,478*	*(13)*	*934,419*		*224,785*	*2,471,264*	*17,663,086*	*(14)*
TOTAL GADSBY GENERATING STATION		69,179,087		*237.5*	*39.11*	9,290,000		13,165,593		2,413,486	11,703,486	82,344,680	
HAYDEN GENERATING STATION													
	HAYDEN UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	1,102,367				3,488	(0)	11,708	(30)	3,512	7,000	1,114,075	(1)
312.00	BOILER PLANT EQUIPMENT	45,413,694				143,690	(0)	748,176	(20)	149,635	293,325	46,161,870	(1)
314.00	TURBOGENERATOR UNITS	5,139,508				16,261	(0)	159,613	(15)	23,942	40,203	5,299,121	(1)
315.00	ACCESSORY ELECTRIC EQUIPMENT	992,059				3,139	(0)	14,297	(20)	2,859	5,998	1,006,356	(1)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	225,790				714	(0)	9,672	(5)	484	1,198	235,462	(1)
	TOTAL HAYDEN UNIT 1	*52,873,418*				*167,292*	*(0)*	*943,466*		*180,432*	*347,725*	*53,816,883*	*(1)*
	HAYDEN UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	1,806,577				5,716	(0)	16,181	(30)	4,854	10,570	1,822,758	(1)
312.00	BOILER PLANT EQUIPMENT	23,405,508				74,055	(0)	388,981	(20)	77,796	151,852	23,794,489	(1)
314.00	TURBOGENERATOR UNITS	4,309,099				13,634	(0)	116,764	(15)	17,515	31,149	4,425,863	(1)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,296,643				4,103	(0)	14,911	(20)	2,982	7,085	1,311,554	(1)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	197,146				624	(0)	10,989	(5)	549	1,173	208,135	(1)
	TOTAL HAYDEN UNIT 2	*31,014,973*				*98,132*	*(0)*	*547,826*		*103,697*	*201,829*	*31,562,799*	*(1)*
	HAYDEN COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	14,789,821				46,795	(0)	46,433	(30)	13,930	60,725	14,836,254	0
312.00	BOILER PLANT EQUIPMENT	11,988,763				37,933	(0)	254,520	(20)	50,904	88,837	12,243,283	(1)
314.00	TURBOGENERATOR UNITS	240,942				762	(0)	4,626	(15)	694	1,456	245,567	(1)
315.00	ACCESSORY ELECTRIC EQUIPMENT	199,584				631	(0)	2,740	(20)	548	1,179	202,324	(1)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	143,562				454	(0)	8,301	(5)	415	869	151,862	(1)
	TOTAL HAYDEN COMMON	*27,362,671*				*86,576*	*(0)*	*316,620*		*66,491*	*153,067*	*27,679,291*	*(1)*
TOTAL HAYDEN GENERATING STATION		111,251,062		*78*	*4.5*	352,000		1,807,911		350,620	702,620	113,058,974	
HUNTER GENERATING STATION													
	HUNTER UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	22,101,903				892,567	(4)	824,052	(30)	247,216	1,139,782	22,925,955	(5)
312.00	BOILER PLANT EQUIPMENT	252,238,426				10,186,434	(4)	17,597,423	(20)	3,519,485	13,705,919	269,835,849	(5)
314.00	TURBOGENERATOR UNITS	59,201,675				2,390,809	(4)	6,204,797	(15)	930,720	3,321,529	65,406,472	(5)
315.00	ACCESSORY ELECTRIC EQUIPMENT	32,349,755				1,306,417	(4)	1,285,995	(20)	257,199	1,563,616	33,635,750	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	603,776				24,383	(4)	142,574	(5)	7,129	31,512	746,350	(4)
	TOTAL HUNTER UNIT 1	*366,495,536*				*14,800,610*	*(4)*	*26,054,841*		*4,961,747*	*19,762,357*	*392,550,377*	*(5)*
	HUNTER UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	11,940,359				482,201	(4)	418,596	(30)	125,579	607,780	12,358,956	(5)
312.00	BOILER PLANT EQUIPMENT	164,799,455				6,655,286	(4)	11,292,740	(20)	2,258,548	8,913,834	176,092,195	(5)
314.00	TURBOGENERATOR UNITS	40,823,891				1,648,638	(4)	4,223,122	(15)	633,468	2,282,106	45,047,013	(5)
315.00	ACCESSORY ELECTRIC EQUIPMENT	16,149,903				652,200	(4)	662,196	(20)	132,439	784,639	16,812,099	(5)
	TOTAL HUNTER UNIT 2	*233,713,608*				*9,438,325*	*(4)*	*16,596,654*		*3,150,034*	*12,588,359*	*250,310,263*	*(5)*
	HUNTER UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	53,353,609				2,154,640	(4)	1,788,589	(30)	536,577	2,691,217	55,142,198	(5)
312.00	BOILER PLANT EQUIPMENT	279,031,983				11,268,469	(4)	27,499,256	(20)	5,499,851	16,768,320	306,531,239	(5)
314.00	TURBOGENERATOR UNITS	78,322,445				3,162,985	(4)	7,300,008	(15)	1,095,001	4,257,986	85,622,453	(5)
315.00	ACCESSORY ELECTRIC EQUIPMENT	51,997,559				2,099,877	(4)	2,044,008	(20)	408,802	2,508,679	54,041,567	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,258,778				50,835	(4)	270,427	(5)	13,521	64,356	1,529,205	(4)
	TOTAL HUNTER UNIT 3	*463,964,373*				*18,736,806*	*(4)*	*38,902,289*		*7,553,752*	*26,290,558*	*502,866,662*	*(5)*
	HUNTER UNITS 1 AND 2 COMMON FACILITIES												
311.00	STRUCTURES AND IMPROVEMENTS	8,971,150				362,292	(4)	327,993	(30)	98,398	460,690	9,299,143	(5)
312.00	BOILER PLANT EQUIPMENT	10,644,952				429,887	(4)	924,229	(20)	184,846	614,733	11,569,182	(5)
314.00	TURBOGENERATOR UNITS	3,308,211				133,599	(4)	416,144	(15)	62,422	196,021	3,724,355	(5)
315.00	ACCESSORY ELECTRIC EQUIPMENT	98,398				3,974	(4)	2,630	(20)	526	4,500	101,028	(4)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	619,678				25,025	(4)	146,437	(5)	7,322	32,347	766,115	(4)
	TOTAL HUNTER UNITS 1 AND 2 COMMON FACILITIES	*23,642,390*				*954,778*	*(4)*	*1,817,433*		*353,513*	*1,308,291*	*25,459,823*	*(5)*

PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	HUNTER UNITS 1, 2 AND 3 COMMON FACILITIES												
311.00	STRUCTURES AND IMPROVEMENTS	115,514,015				4,664,935	(4)	3,484,196	(30)	1,045,259	5,710,194	118,998,210	(5)
312.00	BOILER PLANT EQUIPMENT	31,410,268				1,268,477	(4)	2,368,395	(20)	473,679	1,742,156	33,778,662	(5)
314.00	TURBOGENERATOR UNITS	1,046,679				42,269	(4)	127,409	(15)	19,111	61,381	1,174,089	(5)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,477,485				100,051	(4)	29,823	(20)	5,965	106,016	2,507,308	(4)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	389,972				15,749	(4)	57,296	(5)	2,865	18,613	447,268	(4)
	TOTAL HUNTER UNITS 1, 2 AND 3 COMMON FACILITIES	*150,838,418*				*6,091,481*	*(4)*	*6,067,119*		*1,546,878*	*7,638,360*	*156,905,537*	*(5)*
TOTAL HUNTER GENERATING STATION		1,238,654,326		*1158*	*43.19*	50,022,000		89,438,336		17,565,926	67,587,926	1,328,092,662	
HUNTINGTON GENERATING STATION													
	HUNTINGTON UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	19,364,328				907,133	(5)	716,722	(30)	215,017	1,122,149	20,081,050	(6)
312.00	BOILER PLANT EQUIPMENT	278,728,714				13,057,199	(5)	19,139,551	(20)	3,827,910	16,885,109	297,868,266	(6)
314.00	TURBOGENERATOR UNITS	57,176,885				2,678,482	(5)	5,838,456	(15)	875,768	3,554,251	63,015,341	(6)
315.00	ACCESSORY ELECTRIC EQUIPMENT	19,425,856				910,015	(5)	846,094	(20)	169,219	1,079,234	20,271,951	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	998,127				46,758	(5)	171,162	(5)	8,558	55,316	1,169,289	(5)
	TOTAL HUNTINGTON UNIT 1	*375,693,911*				*17,599,586*	*(5)*	*26,711,986*		*5,096,472*	*22,696,058*	*402,405,896*	*(6)*
	HUNTINGTON UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	25,831,596				1,210,095	(5)	748,373	(30)	224,512	1,434,607	26,579,969	(5)
312.00	BOILER PLANT EQUIPMENT	244,315,462				11,445,091	(5)	17,968,433	(20)	3,593,687	15,038,778	262,283,895	(6)
314.00	TURBOGENERATOR UNITS	54,862,545				2,570,066	(5)	6,442,415	(15)	966,362	3,536,428	61,304,960	(6)
315.00	ACCESSORY ELECTRIC EQUIPMENT	23,549,559				1,103,192	(5)	686,754	(20)	137,351	1,240,543	24,236,313	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	771,499				36,141	(5)	145,266	(5)	7,263	43,405	916,765	(5)
	TOTAL HUNTINGTON UNIT 2	*349,330,660*				*16,364,585*	*(5)*	*25,991,242*		*4,929,175*	*21,293,760*	*375,321,902*	*(6)*
	HUNTINGTON COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	79,748,353				3,735,855	(5)	2,380,085	(30)	714,025	4,449,881	82,128,438	(5)
312.00	BOILER PLANT EQUIPMENT	42,062,440				1,970,438	(5)	2,646,595	(20)	529,319	2,499,757	44,709,035	(6)
314.00	TURBOGENERATOR UNITS	6,437,170				301,553	(5)	971,344	(15)	145,702	447,254	7,408,514	(6)
315.00	ACCESSORY ELECTRIC EQUIPMENT	4,745,417				222,302	(5)	60,356	(20)	12,071	234,373	4,805,773	(5)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,316,688				61,681	(5)	145,820	(5)	7,291	68,972	1,462,508	(5)
	TOTAL HUNTINGTON COMMON	*134,310,068*				*6,291,828*	*(5)*	*6,204,200*		*1,408,408*	*7,700,237*	*140,514,267*	*(5)*
TOTAL HUNTINGTON GENERATING STATION		859,334,638		*909*	*44.29*	40,256,000		58,907,427		11,434,056	51,690,056	918,242,066	
JIM BRIDGER GENERATING STATION													
	JIM BRIDGER UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	15,094,041				566,350	(4)	280,884	(30)	84,265	650,615	15,374,925	(4)
312.00	BOILER PLANT EQUIPMENT	159,559,476				5,986,902	(4)	6,755,811	(20)	1,351,162	7,338,064	166,315,287	(4)
314.00	TURBOGENERATOR UNITS	42,955,611				1,611,757	(4)	2,132,141	(15)	319,821	1,931,578	45,087,752	(4)
315.00	ACCESSORY ELECTRIC EQUIPMENT	10,424,539				391,144	(4)	258,897	(20)	51,779	442,923	10,683,436	(4)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	259,157				9,724	(4)	30,647	(5)	1,532	11,256	289,804	(4)
	TOTAL JIM BRIDGER UNIT 1	*228,292,824*				*8,565,877*	*(4)*	*9,458,381*		*1,808,560*	*10,374,437*	*237,751,205*	*(4)*
	JIM BRIDGER UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	12,436,052				466,619	(4)	235,494	(30)	70,648	537,267	12,671,546	(4)
312.00	BOILER PLANT EQUIPMENT	162,777,338				6,107,641	(4)	6,766,093	(20)	1,353,219	7,460,860	169,543,431	(4)
314.00	TURBOGENERATOR UNITS	55,993,214				2,100,946	(4)	2,320,830	(15)	348,124	2,449,071	58,314,044	(4)
315.00	ACCESSORY ELECTRIC EQUIPMENT	8,832,122				331,394	(4)	212,335	(20)	42,467	373,861	9,044,457	(4)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	164,916				6,188	(4)	18,878	(5)	944	7,132	183,794	(4)
	TOTAL JIM BRIDGER UNIT 2	*240,203,643*				*9,012,788*	*(4)*	*9,553,629*		*1,815,402*	*10,828,190*	*249,757,272*	*(4)*

Exhibit PAC/1603
Spanos/170

PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

		TERMINAL RETIREMENTS						INTERIM RETIREMENTS			TOTAL		ESTIMATED
	ACCOUNT	RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	NET SALVAGE ($)	NET SALVAGE (%)	RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	NET SALVAGE ($)	TOTAL RETIREMENTS	NET SALVAGE (%)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	JIM BRIDGER UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	14,361,548				538,866	(4)	234,247	(30)	70,274	609,140	14,595,795	(4)
312.00	BOILER PLANT EQUIPMENT	266,481,047				9,998,754	(4)	8,212,440	(20)	1,642,488	11,641,242	274,693,488	(4)
314.00	TURBOGENERATOR UNITS	41,051,847				1,540,325	(4)	2,121,373	(15)	318,206	1,858,531	43,173,220	(4)
315.00	ACCESSORY ELECTRIC EQUIPMENT	8,876,874				333,073	(4)	170,268	(20)	34,054	367,127	9,047,142	(4)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	160,363				6,017	(4)	18,079	(5)	904	6,921	178,442	(4)
	TOTAL JIM BRIDGER UNIT 3	*330,931,679*				*12,417,035*	*(4)*	*10,756,407*		*2,065,926*	*14,482,961*	*341,688,086*	*(4)*
	JIM BRIDGER UNIT 4												
311.00	STRUCTURES AND IMPROVEMENTS	39,653,240				1,487,847	(4)	683,258	(30)	204,977	1,692,824	40,336,498	(4)
312.00	BOILER PLANT EQUIPMENT	296,593,285				11,128,609	(4)	9,488,038	(20)	1,897,608	13,026,216	306,081,323	(4)
314.00	TURBOGENERATOR UNITS	43,503,467				1,632,313	(4)	2,366,587	(15)	354,988	1,987,301	45,870,054	(4)
315.00	ACCESSORY ELECTRIC EQUIPMENT	16,620,344				623,619	(4)	343,270	(20)	68,654	692,273	16,963,614	(4)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,042,490				39,116	(4)	116,071	(5)	5,804	44,919	1,158,562	(4)
	TOTAL JIM BRIDGER UNIT 4	*397,412,826*				*14,911,504*	*(4)*	*12,997,225*		*2,532,031*	*17,443,535*	*410,410,050*	*(4)*
	JIM BRIDGER COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	73,543,740				2,759,467	(4)	883,091	(30)	264,927	3,024,395	74,426,831	(4)
312.00	BOILER PLANT EQUIPMENT	101,393,173				3,804,418	(4)	3,709,220	(20)	741,844	4,546,262	105,102,393	(4)
314.00	TURBOGENERATOR UNITS	10,009,929				375,587	(4)	420,273	(15)	63,041	438,628	10,430,202	(4)
315.00	ACCESSORY ELECTRIC EQUIPMENT	19,049,690				714,772	(4)	287,708	(20)	57,542	772,313	19,337,398	(4)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,679,837				100,551	(4)	159,970	(5)	7,998	108,550	2,839,807	(4)
	TOTAL JIM BRIDGER COMMON	*206,676,369*				*7,754,796*	*(4)*	*5,460,262*		*1,135,352*	*8,890,149*	*212,136,631*	*(4)*
	TOTAL JIM BRIDGER GENERATING STATION	1,403,517,340		*1415*	*37.21*	52,662,000		48,225,904		9,357,271	62,019,271	1,451,743,244	
	NAUGHTON GENERATING STATION												
	NAUGHTON UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	20,745,282				2,179,486	(11)	327,088	(30)	98,126	2,277,612	21,072,370	(11)
312.00	BOILER PLANT EQUIPMENT	146,010,003				15,339,715	(11)	7,712,641	(20)	1,542,528	16,882,243	153,722,644	(11)
314.00	TURBOGENERATOR UNITS	18,125,000				1,904,201	(11)	2,056,759	(15)	308,514	2,212,714	20,181,759	(11)
315.00	ACCESSORY ELECTRIC EQUIPMENT	20,543,598				2,158,297	(11)	312,092	(20)	62,418	2,220,715	20,855,690	(11)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	68,172				7,162	(11)	18,853	(5)	943	8,105	87,025	(9)
	TOTAL NAUGHTON UNIT 1	*205,492,055*				*21,588,860*	*(11)*	*10,427,433*		*2,012,530*	*23,601,390*	*215,919,488*	*(11)*
	NAUGHTON UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	28,936,350				3,040,034	(11)	325,630	(30)	97,689	3,137,723	29,261,980	(11)
312.00	BOILER PLANT EQUIPMENT	182,138,020				19,135,301	(11)	9,877,128	(20)	1,975,426	21,110,726	192,015,148	(11)
314.00	TURBOGENERATOR UNITS	25,162,584				2,643,564	(11)	2,156,722	(15)	323,508	2,967,073	27,319,305	(11)
315.00	ACCESSORY ELECTRIC EQUIPMENT	29,647,991				3,114,798	(11)	388,954	(20)	77,791	3,192,589	30,036,945	(11)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	289,080				30,371	(11)	68,374	(5)	3,419	33,789	357,454	(9)
	TOTAL NAUGHTON UNIT 2	*266,174,025*				*27,964,068*	*(11)*	*12,816,808*		*2,477,833*	*30,441,901*	*278,990,833*	*(11)*
	NAUGHTON COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	71,663,550				7,528,925	(11)	1,126,685	(30)	338,006	7,866,931	72,790,235	(11)
312.00	BOILER PLANT EQUIPMENT	42,163,257				4,429,644	(11)	2,768,160	(20)	553,632	4,983,276	44,931,417	(11)
314.00	TURBOGENERATOR UNITS	1,631,163				171,369	(11)	111,395	(15)	16,709	188,078	1,742,558	(11)
315.00	ACCESSORY ELECTRIC EQUIPMENT	4,146,857				435,666	(11)	63,468	(20)	12,694	448,360	4,210,325	(11)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,413,172				148,467	(11)	163,703	(5)	8,185	156,652	1,576,875	(10)
	TOTAL NAUGHTON COMMON	*121,017,999*				*12,714,072*	*(11)*	*4,233,411*		*929,226*	*13,643,297*	*125,251,411*	*(11)*
	TOTAL NAUGHTON GENERATING STATION	592,684,079		*637*	*97.75*	62,267,000		27,477,653		5,419,588	67,686,588	620,161,731	

Exhibit PAC/1603
Spanos/171

PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
WYODAK GENERATING STATION													
	WYODAK PLANT												
311.00	STRUCTURES AND IMPROVEMENTS	52,402,747				815,370	(2)	1,028,725	(30)	308,617	1,123,988	53,431,472	(2)
312.00	BOILER PLANT EQUIPMENT	316,060,250				4,917,799	(2)	15,073,290	(20)	3,014,658	7,932,457	331,133,539	(2)
314.00	TURBOGENERATOR UNITS	60,547,822				942,105	(2)	4,487,988	(15)	673,198	1,615,303	65,035,810	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	28,607,821				445,129	(2)	599,622	(20)	119,924	565,053	29,207,443	(2)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,130,941				17,597	(2)	98,885	(5)	4,944	22,541	1,229,826	(2)
TOTAL WYODAK GENERATING STATION		458,749,581		*268*	*26.63*	7,138,000		21,288,509		4,121,342	11,259,342	480,038,090	(2)
BLUNDELL GENERATING STATION													
	BLUNDELL GEOTHERMAL STEAM FIELD												
311.00	STRUCTURES AND IMPROVEMENTS	242,417				15,342	(6)	7,576	(30)	2,273	17,615	249,994	(7)
312.00	BOILER PLANT EQUIPMENT	32,469,199				2,054,865	(6)	4,553,018	(20)	910,604	2,965,469	37,022,217	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,007,353				63,752	(6)	23,730	(20)	4,746	68,498	1,031,083	(7)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	95,453				6,041	(6)	26,100	(5)	1,305	7,346	121,553	(6)
	TOTAL BLUNDELL GEOTHERMAL STEAM FIELD	*33,814,422*				*2,140,000*	*(6)*	*4,610,424*		*918,927*	*3,058,927*	*38,424,846*	*(8)*
	BLUNDELL GEOTHERMAL UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	6,151,974				458,815	(7)	431,755	(30)	129,527	588,342	6,583,729	(9)
312.00	BOILER PLANT EQUIPMENT	10,329,589				770,382	(7)	2,636,150	(20)	527,230	1,297,612	12,965,739	(10)
314.00	TURBOGENERATOR UNITS	12,780,245				953,152	(7)	4,321,864	(15)	648,280	1,601,432	17,102,110	(9)
315.00	ACCESSORY ELECTRIC EQUIPMENT	4,621,794				344,694	(7)	408,058	(20)	81,612	426,306	5,029,852	(8)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	467,996				34,903	(7)	215,562	(5)	10,778	45,681	683,558	(7)
	TOTAL BLUNDELL GEOTHERMAL UNIT 1	*34,351,597*				*2,561,946*	*(7)*	*8,013,391*		*1,397,426*	*3,959,372*	*42,364,988*	*(9)*
	BLUNDELL GEOTHERMAL UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	665,221				49,612	(7)	21,848	(30)	6,554	56,167	687,069	(8)
312.00	BOILER PLANT EQUIPMENT	6,826,164				509,096	(7)	1,045,416	(20)	209,083	718,179	7,871,580	(9)
314.00	TURBOGENERATOR UNITS	13,290,320				991,194	(7)	2,781,553	(15)	417,233	1,408,427	16,071,873	(9)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,365,582				176,425	(7)	78,947	(20)	15,789	192,215	2,444,529	(8)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	391,241				29,179	(7)	131,512	(5)	6,576	35,754	522,753	(7)
	TOTAL BLUNDELL GEOTHERMAL UNIT 2	*23,538,527*				*1,755,506*	*(7)*	*4,059,277*		*655,236*	*2,410,742*	*27,597,803*	*(9)*
	BLUNDELL GEOTHERMAL COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	716,132				53,409	(7)	21,919	(30)	6,576	59,985	738,050	(8)
312.00	BOILER PLANT EQUIPMENT	2,972,609				221,698	(7)	262,629	(20)	52,526	274,223	3,235,238	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	41,137				3,068	(7)	1,072	(20)	214	3,282	42,209	(8)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45,224				3,373	(7)	24,524	(5)	1,226	4,599	69,748	(7)
	TOTAL BLUNDELL GEOTHERMAL COMMON	*3,775,102*				*281,548*	*(7)*	*310,143*		*60,542*	*342,089*	*4,085,246*	*(8)*
TOTAL BLUNDELL GENERATING STATION		95,479,649		*33*	*139.3*	6,739,000		16,993,234		3,032,131	9,771,131	112,472,883	
TOTAL STEAM PLANT		**6,847,601,820**				**289,873,000**		**333,440,064**		**64,575,293**	**354,448,293**	**7,181,041,885**	

Exhibit PAC/1603
Spanos/172

Docket No. UE 374
Exhibit PAC/1604
Witness: John J. Spanos

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

PACIFICORP

Supplemental Direct Testimony of John J. Spanos

(Filed as Exhibit PAC/600 in Docket UM 1968)

May 2020

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ATTACHED EXHIBIT

Exhibit PAC/601—Updated Depreciation Accrual Rates for Steam Generating Facility Assets

I. INTRODUCTION

Q. Please state your name and address.

A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill, Pennsylvania, 17011.

Q. Have you previously submitted testimony in this proceeding?

A. Yes. My direct testimony was submitted in September 2018.

Q. On whose behalf are you testifying in this case?

A. I am testifying on behalf of PacifiCorp d/b/a Pacific Power (PacifiCorp or the Company).

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

A. I am sponsoring a depreciation study update for steam production assets related to the probable retirement dates of some generating facilities and updated decommissioning costs. The initial depreciation study performed for PacifiCorp, Exhibit PAC/202 set forth the calculated annual depreciation accrual rates by account as of December 31, 2017. Based on these depreciation accrual rates, I recommended depreciation rates using the projected December 31, 2020 plant and reserve balances for approval. The updated depreciation accrual rates set forth historical data as of December 31, 2018, and projected depreciation rates as of December 31, 2020, for steam assets for all generating plants.

III. DEPRECIATION STUDY UPDATE

Q. Can you explain what has changed since the original Depreciation Study was filed by PacifiCorp in this proceeding?

A. Yes. The original Depreciation Study was submitted by PacifiCorp in September 2018 with actuarial data through December 31, 2017, and projected data through December 31, 2020, based on life parameters as of that time period. Since that time there have been revisions to the probable retirement dates for generating units at Jim Bridger and Naughton, changes to proposed depreciable lives in Oregon for Dave Johnston and Wyodak, as well as updated decommissioning costs for Hunter, Huntington, Dave Johnston, Jim Bridger, Naughton, Wyodak and Hayden. PacifiCorp provided probable retirement dates based on its 2019 Integrated Resource Plan (IRP), and modified proposed depreciable lives following negotiations resulting in the 2020 PacifiCorp Inter-Jurisdictional Allocation Protocol (2020 Protocol). Additionally, the historical 2018 plant and reserve data has been recorded and the 2019 and 2020 forecasted data has been updated.

Q. What was the change to proposed depreciable lives for each generating facility?

A. As stated above, there were changes to Jim Bridger and Naughton facilities to establish different retirement dates for some units. The 2019 IRP utilizes the probable retirement date for Jim Bridger Unit 1 of 2023, which is changed from 2025. For Naughton, Units 1 and 2 have been changed from 2028 to 2025; and Unit 3 was to be retired, but now has a probable retirement date of 2029 consistent with the Company's plans to convert Naughton Unit 3 to a natural gas facility. The proposed depreciable lives for Jim Bridger and Naughton were updated accordingly. The 2020

Protocol includes agreed upon changes to the depreciable lives from Dave Johnston and Wyodak. All four Dave Johnston units are proposed to be extended from 2023 to 2027, which is the proposed retirement date for the Dave Johnston facility. Wyodak is proposed to be extended from 2026 to 2029. The updated depreciation accrual rates incorporate these changes.

Q. Were there other inputs to the updated depreciation accrual rates regarding PacifiCorp's coal operations?

A. Yes. PacifiCorp recently completed a demolition study to estimate decommissioning costs for Hunter, Huntington, Dave Johnston, Jim Bridger, Naughton, Wyodak, and Hayden. I updated decommissioning costs in the depreciation accrual rates.

Q. Were there changes to the data utilized in the depreciation calculations?

A. Yes. The actual historical additions and retirements during 2018 for each account and unit were not exactly the same as the projected data utilized for 2018 in the original depreciation study for these generating units. Also, the updated forecasted data for 2019 and 2020 have been revised to reflect the new budgets of the units in the next few years.

Q. Does the change in calculation dates and forecasted data affect any other components of the depreciation study update?

A. Yes. There are two additional components that are affected by these changes. First, the bring forward of the book reserve to December 31, 2020, will change as a result of the new starting point of December 31, 2018, with revised rates and revised forecasted data. Second, the weighted net salvage percentage by unit will change due to the revised probable retirement dates and the updated decommissioning studies.

Q. Have you prepared updated depreciation schedules which set forth these changes?

A. Yes. Exhibit PAC/601 sets forth the updated depreciation accrual rates for steam generating facility assets by account and location to incorporate the new retirement dates, proposed depreciable lives, and decommissioning costs as of December 31, 2020.

Q. Have you prepared any other exhibits?

A. Yes. The detailed schedules that support the depreciation results of Exhibit PAC/601 have been prepared. These schedules consist of the detailed depreciation calculations by account and unit as well as the weighted net salvage percentage calculations for each unit. The workpapers are included in Exhibit PAC/601.

Q. Does this conclude your supplemental direct testimony?

A. Yes.

Docket No. UE 374
Exhibit PAC/1605
Witness: John J. Spanos

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

PACIFICORP

Exhibit Accompanying Supplemental Direct Testimony of John J. Spanos

Updated Depreciation Accrual Rates for Steam Generating Facility Assets

(Filed as Exhibit PAC/601 in Docket UM 1968)

May 2020

PACIFICORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
OREGON

ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
STEAM PRODUCTION PLANT										
CHOLLA GENERATING STATION										
	CHOLLA UNIT 4									
310.20	LAND RIGHTS	04-2025	SQUARE	0	1,368,465.38	808,334	560,131	129,360	9.45	4.3
311.00	STRUCTURES AND IMPROVEMENTS	04-2025	110-S0.5	(4)	73,847,295.95	43,660,790	33,140,397	7,683,104	10.40	4.3
312.00	BOILER PLANT EQUIPMENT	04-2025	65-L0.5	(4)	337,164,070.70	218,198,090	132,452,544	31,170,240	9.24	4.2
314.00	TURBOGENERATOR UNITS	04-2025	50-S0	(4)	67,185,947.48	44,672,887	25,200,498	5,987,040	8.91	4.2
315.00	ACCESSORY ELECTRIC EQUIPMENT	04-2025	80-R2.5	(4)	68,264,385.30	47,495,256	23,499,705	5,460,439	8.00	4.3
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	04-2025	45-L0	(4)	3,925,303.56	2,724,345	1,357,971	328,165	8.36	4.1
	TOTAL CHOLLA UNIT 4				551,755,468.37	357,559,703	216,211,246	50,758,348	9.20	
COLSTRIP GENERATING STATION										
	COLSTRIP GENERATING STATION									
311.00	STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(6)	63,766,496.11	45,387,506	22,204,980	3,206,620	5.03	6.9
312.00	BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(7)	124,512,848.87	84,526,231	48,702,517	7,228,285	5.81	6.7
314.00	TURBOGENERATOR UNITS	12-2027	50-S0	(6)	39,761,945.29	24,207,269	17,940,393	2,665,067	6.70	6.7
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(6)	9,427,270.76	6,938,560	3,054,347	442,159	4.69	6.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	45-L0	(6)	432,986.21	223,962	235,003	35,408	8.18	6.6
TOTAL COLSTRIP GENERATING STATION					237,901,547.24	161,283,528	92,137,240	13,577,539	5.71	
CRAIG GENERATING STATION										
	CRAIG UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(1)	11,582,437.86	10,255,658	1,442,604	291,320	2.52	5.0
312.00	BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(2)	31,954,407.55	26,136,630	6,456,865	1,326,998	4.15	4.9
314.00	TURBOGENERATOR UNITS	12-2025	50-S0	(2)	12,595,074.64	8,906,767	3,940,209	807,992	6.42	4.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(1)	6,989,374.43	6,122,892	936,376	189,372	2.71	4.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(1)	240,842.82	206,696	36,555	7,767	3.22	4.7
	TOTAL CRAIG UNIT 1				63,362,137.30	51,628,643	12,812,609	2,623,449	4.14	
	CRAIG UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2026	110-S0.5	(2)	11,593,096.54	9,663,634	2,161,325	365,041	3.15	5.9
312.00	BOILER PLANT EQUIPMENT	12-2026	65-L0.5	(2)	74,483,567.98	35,409,582	40,563,658	6,886,690	9.25	5.9
314.00	TURBOGENERATOR UNITS	12-2026	50-S0	(2)	12,837,278.65	7,755,674	5,338,350	914,992	7.13	5.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2026	80-R2.5	(1)	7,828,643.09	5,815,674	2,091,256	352,586	4.50	5.9
	TOTAL CRAIG UNIT 2				106,742,586.26	58,644,563	50,154,589	8,519,309	7.98	
	CRAIG COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2026	110-S0.5	(1)	16,926,271.44	11,205,245	5,890,289	987,656	5.84	6.0
312.00	BOILER PLANT EQUIPMENT	12-2026	65-L0.5	(2)	31,541,932.89	20,860,232	11,312,539	1,929,817	6.12	5.9
314.00	TURBOGENERATOR UNITS	12-2026	50-S0	(2)	3,414,489.97	2,827,979	654,801	114,826	3.36	5.7
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2026	80-R2.5	(1)	2,943,612.46	2,359,942	613,107	103,434	3.51	5.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2026	45-L0	(1)	941,994.22	753,559	197,856	35,331	3.75	5.6
	TOTAL CRAIG COMMON				55,768,300.98	38,006,956	18,668,592	3,171,064	5.69	
TOTAL CRAIG GENERATING STATION					225,873,024.54	148,280,162	81,635,790	14,313,822	6.34	

Exhibit PAC/1605
Spanos/1

PACIFICORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
OREGON

ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DAVE JOHNSTON GENERATING STATION										
	DAVE JOHNSTON UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(10)	1,124,730.08	707,708	529,495	75,976	6.76	7.0
312.00	BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(11)	57,439,822.69	42,316,653	21,441,550	3,141,690	5.47	6.8
314.00	TURBOGENERATOR UNITS	12-2027	50-S0	(10)	16,054,285.31	8,969,805	8,689,909	1,275,048	7.94	6.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(10)	2,816,014.64	2,717,032	380,584	55,222	1.96	6.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	45-L0	(9)	2,577.04	2,199	610	93	3.61	6.6
	TOTAL DAVE JOHNSTON UNIT 1				77,437,429.76	54,713,397	31,042,148	4,548,029	5.87	
	DAVE JOHNSTON UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(10)	565,107.36	399,965	221,653	31,837	5.63	7.0
312.00	BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(11)	58,798,569.26	42,558,707	22,707,705	3,332,780	5.67	6.8
314.00	TURBOGENERATOR UNITS	12-2027	50-S0	(10)	16,802,740.03	10,908,736	7,574,279	1,121,557	6.67	6.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(10)	3,452,363.80	2,943,542	854,059	123,467	3.58	6.9
	TOTAL DAVE JOHNSTON UNIT 2				79,618,780.45	56,810,948	31,357,696	4,609,641	5.79	
	DAVE JOHNSTON UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(10)	18,923,551.52	14,571,803	6,244,104	897,172	4.74	7.0
312.00	BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(10)	231,488,465.66	163,109,346	91,527,966	13,363,312	5.77	6.8
314.00	TURBOGENERATOR UNITS	12-2027	50-S0	(10)	24,928,986.26	18,566,827	8,855,058	1,305,637	5.24	6.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(10)	15,262,240.18	11,584,637	5,203,827	747,124	4.90	7.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	45-L0	(9)	294,635.05	218,032	103,121	15,489	5.26	6.7
	TOTAL DAVE JOHNSTON UNIT 3				290,897,878.67	208,050,645	111,934,076	16,328,734	5.61	
	DAVE JOHNSTON UNIT 4									
311.00	STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(10)	15,201,861.67	10,426,351	6,295,697	903,572	5.94	7.0
312.00	BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(10)	235,556,068.57	161,525,934	97,585,741	14,248,935	6.05	6.8
314.00	TURBOGENERATOR UNITS	12-2027	50-S0	(10)	41,624,744.77	31,736,051	14,051,169	2,077,751	4.99	6.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(10)	14,426,462.60	10,970,616	4,898,493	703,723	4.88	7.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	45-L0	(9)	573,103.18	487,850	136,832	20,795	3.63	6.6
	TOTAL DAVE JOHNSTON UNIT 4				307,382,240.79	215,146,801	122,967,932	17,954,776	5.84	
	DAVE JOHNSTON COMMON									
310.20	LAND RIGHTS	12-2027	SQUARE	0	99,970.26	90,283	9,687	1,383	1.38	7.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(10)	129,596,661.31	99,837,586	42,718,742	6,135,678	4.73	7.0
312.00	BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(10)	142,454,193.92	97,527,941	59,171,673	8,636,048	6.06	6.9
314.00	TURBOGENERATOR UNITS	12-2027	50-S0	(10)	9,664,097.55	6,433,015	4,197,492	616,803	6.38	6.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(10)	28,186,170.78	18,927,915	12,076,873	1,732,578	6.15	7.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	45-L0	(10)	8,133,066.08	5,052,713	3,893,660	582,220	7.16	6.7
	TOTAL DAVE JOHNSTON COMMON				318,134,159.90	227,869,452	122,068,127	17,704,710	5.57	
TOTAL DAVE JOHNSTON GENERATING STATION					1,073,470,489.57	762,591,245	419,369,979	61,145,890	5.70	

Exhibit PAC/1605
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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
OREGON

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GADSBY GENERATING STATION										
	GADSBY UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	1,328,342.22	1,276,883	237,427	20,026	1.51	11.9
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	10,075,949.49	8,890,029	2,596,553	231,900	2.30	11.2
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	5,207,809.73	5,015,011	921,892	87,430	1.68	10.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	1,368,270.08	1,383,311	176,517	15,069	1.10	11.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	19,667.80	20,067	1,568	166	0.84	9.40
	TOTAL GADSBY UNIT 1				18,000,039.32	16,585,300	3,933,957	354,591	1.97	
	GADSBY UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	1,208,337.84	1,179,274	198,231	16,701	1.38	11.90
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	14,194,043.66	12,283,871	3,897,339	346,681	2.44	11.2
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	5,987,088.26	5,375,990	1,449,290	134,641	2.25	10.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	1,395,018.37	1,407,423	182,898	15,586	1.12	11.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	11,763.68	11,982	958	101	0.86	9.50
	TOTAL GADSBY UNIT 2				22,796,251.81	20,258,540	5,728,716	513,710	2.25	
	GADSBY UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	1,321,097.67	1,207,138	298,913	25,211	1.91	11.9
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	13,989,885.91	12,060,817	3,887,653	345,380	2.47	11.3
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	7,705,914.68	6,127,597	2,657,146	240,968	3.13	11.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	2,510,990.97	2,107,909	754,621	63,994	2.55	11.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	43,606.92	44,035	3,933	411	0.94	9.60
	TOTAL GADSBY UNIT 3				25,571,496.15	21,547,496	7,602,266	675,964	2.64	
	GADSBY COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	12,086,199.22	10,545,758	3,232,509	274,022	2.27	11.8
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	1,721,453.38	981,533	980,924	85,317	4.96	11.5
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(13)	481,329.24	369,235	174,667	15,722	3.27	11.1
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(13)	3,146,682.58	1,975,122	1,580,629	133,080	4.23	11.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(11)	363,284.75	283,317	119,929	11,258	3.10	10.7
	TOTAL GADSBY COMMON				17,798,949.17	14,154,965	6,088,658	519,399	2.92	
TOTAL GADSBY GENERATING STATION					84,166,736.45	72,546,302	23,353,597	2,063,664	2.45	
HAYDEN GENERATING STATION										
	HAYDEN UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(13)	1,120,024.44	1,056,951	208,676	70,141	6.26	3.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(13)	46,324,397.90	29,978,756	22,367,814	7,535,549	16.27	3.0
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(13)	5,184,466.08	3,708,589	2,149,858	730,955	14.10	2.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(13)	1,013,459.53	829,604	315,605	106,161	10.48	3.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(12)	240,149.72	193,004	75,963	26,128	10.88	2.9
	TOTAL HAYDEN UNIT 1				53,882,497.67	35,766,905	25,117,916	8,468,934	15.72	
	HAYDEN UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(13)	1,848,459.34	1,718,411	370,348	124,165	6.72	3.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(13)	23,999,951.20	14,771,106	12,348,838	4,160,913	17.34	3.0
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(13)	4,491,007.14	3,214,445	1,860,393	630,950	14.05	2.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(13)	1,368,677.20	1,127,408	419,197	140,933	10.30	3.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(12)	213,539.51	181,769	57,396	19,919	9.33	2.9
	TOTAL HAYDEN UNIT 2				31,921,634.39	21,013,139	15,056,172	5,076,880	15.90	

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
OREGON

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	HAYDEN COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(13)	14,874,396.35	11,114,504	5,693,564	1,899,345	12.77	3.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(13)	12,340,993.74	10,006,492	3,938,831	1,331,447	10.79	3.0
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(13)	247,493.24	183,608	96,060	32,476	13.12	3.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(13)	207,441.56	179,369	55,040	18,511	8.92	3.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(12)	153,477.82	135,074	36,821	12,802	8.34	2.9
	TOTAL HAYDEN COMMON				27,823,802.71	21,619,046	9,820,316	3,294,581	11.84	
TOTAL HAYDEN GENERATING STATION					113,627,934.77	78,399,090	49,994,404	16,840,395	14.82	
HUNTER GENERATING STATION										
	HUNTER UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(10)	22,946,985.28	16,748,950	8,492,734	962,546	4.19	8.8
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(10)	266,394,446.12	123,979,930	169,053,960	19,403,969	7.28	8.7
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(9)	65,907,069.99	35,896,462	35,942,244	4,191,465	6.36	8.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(9)	34,329,151.05	21,490,237	15,928,538	1,800,338	5.24	8.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(8)	764,290.65	518,878	306,556	38,115	4.99	8.0
	TOTAL HUNTER UNIT 1				390,341,943.09	198,634,458	229,724,032	26,396,433	6.76	
	HUNTER UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(10)	12,523,183.44	9,125,678	4,649,824	525,894	4.20	8.8
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(10)	175,824,999.18	86,646,790	106,760,709	12,254,130	6.97	8.7
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(9)	45,568,047.25	25,751,645	23,917,527	2,788,716	6.12	8.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(9)	16,805,765.90	11,822,582	6,495,703	735,876	4.38	8.8
	TOTAL HUNTER UNIT 2				250,721,995.77	133,346,695	141,823,763	16,304,616	6.50	
	HUNTER UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(10)	55,586,838.19	41,303,868	19,841,654	2,242,489	4.03	8.8
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(10)	307,437,160.42	191,222,094	146,958,783	17,071,825	5.55	8.6
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(9)	85,803,544.23	41,504,662	52,021,202	6,021,342	7.02	8.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(9)	54,245,898.78	39,654,925	19,473,104	2,205,849	4.07	8.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(8)	1,562,493.52	1,052,680	634,813	78,062	5.00	8.1
	TOTAL HUNTER UNIT 3				504,635,935.14	314,738,229	238,929,556	27,619,567	5.47	
	HUNTER UNITS 1 AND 2 COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(10)	9,454,491.26	7,037,578	3,362,362	380,625	4.03	8.8
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(10)	11,677,981.69	6,893,909	5,951,871	688,755	5.90	8.6
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(10)	3,725,807.73	2,356,405	1,741,984	205,064	5.50	8.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(9)	101,281.20	44,325	66,071	7,420	7.33	8.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(8)	784,589.74	562,423	284,934	35,476	4.52	8.0
	TOTAL HUNTER UNITS 1 AND 2 COMMON				25,744,151.62	16,894,641	11,407,222	1,317,340	5.12	
	HUNTER UNITS 1, 2 AND 3 COMMON									
310.20	LAND RIGHTS	12-2029	SQUARE	0	246,337.54	168,886	77,452	8,606	3.49	9.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(10)	115,067,136.66	77,577,750	48,996,101	5,524,605	4.80	8.9
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(10)	31,623,441.96	15,790,806	18,994,981	2,185,014	6.91	8.7
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(10)	1,272,281.59	719,654	679,855	79,564	6.25	8.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(9)	2,156,355.65	808,437	1,541,991	172,348	7.99	8.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(8)	470,898.15	246,786	261,784	31,302	6.65	8.4
	TOTAL HUNTER UNITS 1, 2 AND 3 COMMON				150,836,451.55	95,312,319	70,552,164	8,001,439	5.30	
TOTAL HUNTER GENERATING STATION					1,322,280,477.17	758,926,342	692,436,737	79,639,395	6.02	

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
OREGON

ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
HUNTINGTON GENERATING STATION										
	HUNTINGTON UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(14)	19,795,868.42	14,410,562	8,156,728	923,820	4.67	8.8
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(14)	291,347,210.21	143,405,004	188,730,816	21,676,650	7.44	8.7
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(13)	60,916,247.63	31,244,349	37,591,010	4,380,873	7.19	8.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(13)	20,722,555.79	13,868,691	9,547,797	1,081,887	5.22	8.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(12)	1,188,897.10	637,129	694,436	83,598	7.03	8.3
	TOTAL HUNTINGTON UNIT 1				393,970,779.15	203,565,735	244,720,787	28,146,828	7.14	
	HUNTINGTON UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(14)	26,695,804.19	17,797,056	12,636,161	1,423,685	5.33	8.9
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(14)	262,355,598.05	140,386,761	158,698,621	18,263,328	6.96	8.7
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(13)	61,686,414.55	34,500,094	35,205,555	4,120,721	6.68	8.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(13)	24,320,742.10	15,208,709	12,273,730	1,381,999	5.68	8.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(12)	934,089.27	578,196	467,984	56,822	6.08	8.2
	TOTAL HUNTINGTON UNIT 2				375,992,648.16	208,470,815	219,282,051	25,246,555	6.71	
	HUNTINGTON COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(14)	80,692,551.23	52,453,835	39,535,673	4,455,273	5.52	8.9
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(14)	43,378,569.27	18,709,284	30,742,285	3,516,501	8.11	8.7
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(13)	7,022,371.94	4,572,152	3,363,128	401,535	5.72	8.4
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(13)	4,708,208.78	1,855,084	3,465,192	387,228	8.22	8.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(12)	668,162.87	335,667	412,675	49,143	7.35	8.4
	TOTAL HUNTINGTON COMMON				136,469,864.09	77,926,022	77,518,953	8,809,680	6.46	
TOTAL HUNTINGTON GENERATING STATION					906,433,291.40	489,962,571	541,521,791	62,203,063	6.86	
JIM BRIDGER GENERATING STATION										
	JIM BRIDGER UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(11)	15,268,049.21	11,673,699	5,273,836	1,768,437	11.58	3.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(11)	174,529,250.82	109,675,917	84,051,552	28,374,592	16.26	3.0
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(11)	46,126,509.13	30,184,650	21,015,776	7,109,411	15.41	3.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(11)	10,974,050.58	8,180,778	4,000,419	1,344,497	12.25	3.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(11)	297,441.91	230,437	99,724	34,589	11.63	2.9
	TOTAL JIM BRIDGER UNIT 1				247,195,301.65	159,945,479	114,441,307	38,631,526	15.63	
	JIM BRIDGER UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(11)	12,718,926.41	10,510,427	3,607,581	729,536	5.74	4.9
312.00	BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(11)	171,706,496.39	114,328,953	76,265,258	15,587,481	9.08	4.9
314.00	TURBOGENERATOR UNITS	12-2025	50-S0	(11)	58,855,888.24	36,237,264	29,092,772	5,950,458	10.11	4.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(11)	9,057,669.75	7,340,271	2,713,743	550,074	6.07	4.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(11)	188,485.38	154,472	54,746	11,706	6.21	4.7
	TOTAL JIM BRIDGER UNIT 2				252,527,466.17	168,571,388	111,734,100	22,829,255	9.04	
	JIM BRIDGER UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(11)	14,066,607.53	10,505,099	5,108,836	1,030,701	7.33	5.0
312.00	BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(11)	269,350,642.62	145,239,673	153,739,540	31,277,459	11.61	4.9
314.00	TURBOGENERATOR UNITS	12-2025	50-S0	(11)	43,320,758.41	28,738,608	19,347,434	3,975,971	9.18	4.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(11)	8,723,069.00	6,156,428	3,526,179	712,488	8.17	4.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(11)	182,928.34	147,352	55,698	11,887	6.50	4.7
	TOTAL JIM BRIDGER UNIT 3				335,644,005.90	190,787,161	181,777,687	37,008,506	11.03	

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OREGON

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	JIM BRIDGER UNIT 4									
311.00	STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(11)	39,955,441.48	32,389,627	11,960,913	2,414,809	6.04	5.0
312.00	BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(11)	308,544,394.49	157,970,079	184,514,199	37,492,615	12.15	4.9
314.00	TURBOGENERATOR UNITS	12-2025	50-S0	(11)	46,594,055.56	32,060,573	19,658,829	4,044,391	8.68	4.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(11)	17,046,272.24	13,454,621	5,466,741	1,106,420	6.49	4.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(11)	1,187,327.47	958,842	359,092	76,682	6.46	4.7
	TOTAL JIM BRIDGER UNIT 4				413,327,491.24	236,833,742	221,959,774	45,134,917	10.92	
	JIM BRIDGER COMMON									
310.20	LAND RIGHTS	12-2025	SQUARE	0	281,111.10	210,351	70,760	14,152	5.03	5.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(11)	72,430,997.66	47,454,701	32,943,706	6,627,622	9.15	5.0
312.00	BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(11)	99,703,390.57	61,553,855	49,116,909	10,015,352	10.05	4.9
314.00	TURBOGENERATOR UNITS	12-2025	50-S0	(11)	10,062,161.09	5,745,862	5,423,137	1,107,584	11.01	4.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(11)	17,724,132.14	10,980,629	8,693,158	1,751,740	9.88	5.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(11)	3,168,816.87	1,274,915	2,242,472	462,044	14.58	4.9
	TOTAL JIM BRIDGER COMMON				203,370,609.43	127,220,312	98,490,142	19,978,494	9.82	
TOTAL JIM BRIDGER GENERATING STATION					1,452,064,874.39	883,358,082	728,403,010	163,582,698	11.27	
NAUGHTON GENERATING STATION										
	NAUGHTON UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(20)	21,076,681.82	12,423,225	12,868,793	2,587,009	12.27	5.0
312.00	BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(20)	158,976,602.41	74,197,693	116,574,230	23,686,953	14.90	4.9
314.00	TURBOGENERATOR UNITS	12-2025	50-S0	(20)	20,061,463.22	10,720,781	13,352,975	2,760,526	13.76	4.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(20)	20,640,094.18	10,547,539	14,220,574	2,854,891	13.83	5.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(18)	89,839.66	63,577	42,434	9,225	10.27	4.6
	TOTAL NAUGHTON UNIT 1				220,844,681.29	107,952,815	157,059,006	31,898,604	14.44	
	NAUGHTON UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(20)	29,238,752.15	14,624,941	20,461,562	4,103,061	14.03	5.0
312.00	BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(20)	191,297,019.09	91,935,419	137,621,004	27,966,431	14.62	4.9
314.00	TURBOGENERATOR UNITS	12-2025	50-S0	(20)	27,602,883.05	12,527,590	20,595,870	4,218,267	15.28	4.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(20)	30,078,996.11	15,477,513	20,617,282	4,143,058	13.77	5.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(18)	367,466.64	254,622	178,989	38,481	10.47	4.7
	TOTAL NAUGHTON UNIT 2				278,585,117.04	134,820,085	199,474,707	40,469,298	14.53	
	NAUGHTON UNIT 3									
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(20)	14,140,006.36	10,855,898	6,112,109	690,599	4.88	8.9
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(20)	148,235,341.91	93,746,512	84,135,899	9,765,963	6.59	8.6
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(19)	38,150,176.71	22,491,330	22,907,380	2,690,998	7.05	8.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(20)	11,343,449.20	8,371,544	5,240,595	593,474	5.23	8.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(17)	194,800.17	150,365	77,551	9,847	5.05	7.9
	TOTAL NAUGHTON UNIT 3				212,063,774.35	135,615,649	118,473,534	13,750,881	6.48	

Exhibit PAC/1605
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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
OREGON

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	NAUGHTON COMMON									
310.20	LAND RIGHTS	12-2029	SQUARE	0	15,015.87	10,090	4,926	547	3.64	9.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(20)	65,100,547.68	35,632,999	42,487,659	4,762,161	7.32	8.9
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(20)	39,036,171.47	22,533,695	24,309,711	2,807,759	7.19	8.7
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(20)	7,748,787.28	1,959,468	7,339,077	835,848	10.79	8.8
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(20)	3,979,390.52	2,075,460	2,699,808	302,334	7.60	8.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(18)	1,752,965.35	834,865	1,233,634	146,335	8.35	8.4
	TOTAL NAUGHTON COMMON				117,632,878.17	63,046,577	78,074,815	8,854,984	7.53	
	TOTAL NAUGHTON GENERATING STATION				829,126,450.85	441,435,126	553,082,062	94,973,767	11.45	
	WYODAK GENERATING STATION									
	WYODAK PLANT									
310.20	LAND RIGHTS	12-2029	SQUARE	0	164,796.80	132,116	32,681	3,631	2.20	9.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(8)	53,950,967.97	42,769,703	15,497,343	1,747,110	3.24	8.9
312.00	BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(8)	329,768,141.66	207,660,015	148,489,578	17,076,219	5.18	8.7
314.00	TURBOGENERATOR UNITS	12-2029	50-S0	(8)	65,670,228.09	43,623,830	27,300,016	3,192,944	4.86	8.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(7)	28,627,841.36	21,184,421	9,447,369	1,063,904	3.72	8.9
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(7)	1,601,036.54	818,754	894,355	105,662	6.60	8.5
	TOTAL WYODAK GENERATING STATION				479,783,012.42	316,188,839	201,661,342	23,189,470	4.83	
	BLUNDELL GENERATING STATION									
	BLUNDELL GEOTHERMAL UNIT 1									
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(9)	6,557,868.20	4,092,648	3,055,429	185,748	2.83	16.4
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(10)	13,104,275.06	7,478,566	6,936,136	454,339	3.47	15.3
314.00	TURBOGENERATOR UNITS	12-2037	50-S0	(9)	17,417,195.31	9,173,340	9,811,402	657,666	3.78	14.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	5,045,187.04	3,108,331	2,340,471	143,005	2.83	16.4
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	670,248.59	341,789	375,377	26,368	3.93	14.2
	TOTAL BLUNDELL GEOTHERMAL UNIT 1				42,794,774.20	24,194,675	22,518,815	1,467,126	3.43	
	BLUNDELL GEOTHERMAL UNIT 2									
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(8)	687,773.07	258,435	484,360	28,925	4.21	16.7
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(9)	9,315,698.99	2,918,239	7,235,873	452,251	4.85	16.0
314.00	TURBOGENERATOR UNITS	12-2037	50-S0	(9)	16,315,136.84	6,492,353	11,291,146	726,176	4.45	15.5
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	2,447,446.52	981,716	1,661,526	99,255	4.06	16.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	529,878.44	206,335	360,635	24,466	4.62	14.7
	TOTAL BLUNDELL GEOTHERMAL UNIT 2				29,295,933.86	10,857,078	21,033,540	1,331,073	4.54	
	BLUNDELL GEOTHERMAL STEAM FIELD									
310.20	LAND RIGHTS	12-2037	SQUARE	0	40,981,910.43	29,005,337	11,976,573	704,505	1.72	17.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(7)	250,226.81	108,847	158,896	9,478	3.79	16.8
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	37,177,764.53	13,570,767	26,581,219	1,657,558	4.46	16.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(7)	1,077,429.01	289,077	863,772	51,348	4.77	16.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(6)	122,619.31	34,921	95,055	6,278	5.12	15.1
	TOTAL BLUNDELL GEOTHERMAL STEAM FIELD				79,609,950.09	43,008,949	39,675,515	2,429,167	3.05	

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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
OREGON

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	BLUNDELL GEOTHERMAL COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(8)	889,100.67	245,096	715,132	42,599	4.79	16.8
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	2,762,604.36	128,774	2,854,838	174,215	6.31	16.4
314.00	TURBOGENERATOR UNITS	12-2037	50-S0	(8)	34,042.34	2,847	33,919	2,092	6.15	16.2
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	42,247.88	11,141	34,487	2,053	4.86	16.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(6)	71,352.49	38,483	37,151	2,704	3.79	13.7
	TOTAL BLUNDELL GEOTHERMAL COMMON				3,799,347.74	426,341	3,675,527	223,663	5.89	
TOTAL BLUNDELL GENERATING STATION					155,500,005.89	78,487,043	86,903,397	5,451,029	3.51	
	TOTAL DEPRECIABLE STEAM PRODUCTION PLANT				**7,431,983,313.06**	**4,549,018,033**	**3,686,710,595**	**587,739,080**	**7.91**	
310.30	WATER RIGHTS									
	DAVE JOHNSTON				9,700,996.61	2,534,227				
	GADSBY				8,138.01	12,995				
	HUNTER				24,271,831.30	10,839,179				
	HUNTINGTON				1,471,639.00	981,841				
	JIM BRIDGER				171,270.00	96,463				
	NAUGHTON				690.97	631				
	WYODAK				13,496.80	7,723				
	TOTAL WATER RIGHTS				35,638,062.69	14,473,059				
	TOTAL STEAM PRODUCTION PLANT				**7,467,621,375.75**	**4,563,491,092**	**3,686,710,595**	**587,739,080**	**7.87**	

CHOLLA UNIT 4
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 4-2025
NET SALVAGE PERCENT.. 0

2008	1,201,891.85	892,669	719,398	482,494	4.33	111,430
2012	166,573.53	110,357	88,936	77,637	4.33	17,930
	1,368,465.38	1,003,026	808,334	560,131		129,360

DAVE JOHNSTON COMMON
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. 0

1972	94,403.45	82,496	85,643	8,760	7.00	1,251
1992	5,566.81	4,469	4,640	927	7.00	132
	99,970.26	86,965	90,283	9,687		1,383

HUNTER COMMON
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. 0

1978	73,362.47	60,542	51,114	22,249	9.00	2,472
1983	172,975.07	139,496	117,772	55,203	9.00	6,134
	246,337.54	200,038	168,886	77,452		8,606

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. 0

1976	276,651.77	248,707	207,050	69,602	5.00	13,920
1979	4,026.00	3,593	2,991	1,035	5.00	207
1990	433.33	372	310	124	5.00	25
	281,111.10	252,672	210,351	70,760		14,152

NAUGHTON COMMON
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. 0

1963	15,015.87	12,984	10,090	4,926	9.00	547
	15,015.87	12,984	10,090	4,926		547

WYODAK PLANT
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. 0

1978	39,348.80	32,472	32,102	7,247	9.00	805
1983	125,448.00	101,168	100,014	25,434	9.00	2,826
	164,796.80	133,640	132,116	32,681		3,631

BLUNDELL GEOTHERMAL STEAM FIELD
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. 0

1990	26,725,454.50	17,160,682	19,060,714	7,664,741	17.00	450,867
1991	13,453,417.70	8,534,983	9,479,977	3,973,441	17.00	233,732
2001	546,652.37	292,049	324,385	222,268	17.00	13,075
2004	256,385.86	126,280	140,262	116,124	17.00	6,831
	40,981,910.43	26,113,994	29,005,337	11,976,573		704,505
	43,157,607.38	27,803,319	30,425,397	12,732,210		862,184

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 2.00

DAVE JOHNSTON COMMON
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. 0

1958	93,696.09	84,259	27,534	66,162	7.00	9,452
1972	168,640.33	147,370	48,157	120,483	7.00	17,212
1993	9,438,660.19	7,523,556	2,458,536	6,980,124	7.00	997,161
	9,700,996.61	7,755,185	2,534,227	7,166,770		1,023,825

GADSBY COMMON
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. 0

1923	155.29	138	155			
1925	565.85	503	566			
1935	45.00	39	45			
1936	27.77	24	28			
1952	7,344.10	6,249	12,202	4,857-		
	8,138.01	6,953	12,995	4,857-		

HUNTER COMMON
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. 0

1978	459,534.52	379,226	211,229	248,306	9.00	27,590
1983	11,041,560.24	8,904,466	4,959,785	6,081,776	9.00	675,753
1984	9,690,437.30	7,773,669	4,329,931	5,360,506	9.00	595,612
1987	2,931,729.35	2,310,906	1,287,174	1,644,555	9.00	182,728
2006	148,569.89	91,671	51,061	97,509	9.00	10,834
	24,271,831.30	19,459,938	10,839,179	13,432,652		1,492,517

HUNTINGTON COMMON
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. 0

1974	1,468,853.85	1,230,665	980,066	488,787	9.00	54,310
1980	1,524.42	1,247	993	531	9.00	59
1989	1,260.73	981	781	479	9.00	53
	1,471,639.00	1,232,893	981,841	489,798		54,422

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. 0

1976	163,829.00	147,281	92,301	71,528	5.00	14,306
1979	7,441.00	6,641	4,162	3,279	5.00	656
	171,270.00	153,922	96,463	74,807		14,962

NAUGHTON COMMON
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. 0

1963	690.97	597	631	60	9.00	7
	690.97	597	631	60		7

WYODAK PLANT
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. 0

1978	13,496.80	11,138	7,723	5,774	9.00	642
	13,496.80	11,138	7,723	5,774		642
	35,638,062.69	28,620,626	14,473,059	21,165,004		2,586,375

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 7.26

CHOLLA UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 4-2025
NET SALVAGE PERCENT.. -4

1962	118,048.72	113,867	88,703	34,068	4.27	7,978
1978	4,919,479.16	4,630,214	3,606,954	1,509,304	4.29	351,819
1979	22,513.62	21,145	16,472	6,942	4.29	1,618
1980	2,695,661.86	2,526,111	1,967,850	835,638	4.29	194,787
1981	20,818,317.01	19,463,428	15,162,083	6,488,966	4.29	1,512,579
1982	2,390,419.51	2,228,756	1,736,209	749,827	4.30	174,378
1983	220,847.77	205,374	159,987	69,695	4.30	16,208
1984	20,876.47	19,360	15,082	6,630	4.30	1,542
1985	514,617.84	475,875	370,708	164,494	4.30	38,254
1986	12,856.80	11,853	9,234	4,138	4.30	962
1987	303,555.95	278,951	217,304	98,394	4.30	22,882
1988	418,596.75	383,357	298,637	136,704	4.30	31,792
1989	1,447,575.16	1,320,891	1,028,979	476,499	4.30	110,814
1990	17,965.39	16,330	12,721	5,963	4.30	1,387
1992	52,840.44	47,608	37,087	17,867	4.31	4,145
1994	351,991.32	314,067	244,659	121,412	4.31	28,170
1996	480,303.42	423,789	330,133	169,382	4.31	39,300
1999	30,907.03	26,719	20,814	11,329	4.31	2,629
2000	287,242.29	246,328	191,890	106,842	4.31	24,789
2001	3,808,574.49	3,237,535	2,522,052	1,438,866	4.31	333,844
2002	202,084.15	170,139	132,539	77,629	4.31	18,011
2003	489,645.68	407,619	317,537	191,695	4.32	44,374
2004	830,734.52	683,395	532,367	331,597	4.32	76,759
2005	247,937.13	201,310	156,821	101,033	4.32	23,387
2006	352,853.32	282,238	219,864	147,103	4.32	34,052
2007	7,301,758.98	5,743,593	4,474,280	3,119,549	4.32	722,118
2008	5,388,013.34	4,158,326	3,239,352	2,364,182	4.32	547,264
2009	766,254.63	578,465	450,626	346,278	4.32	80,157
2010	1,182,143.07	869,845	677,613	551,816	4.32	127,735
2011	1,704,023.00	1,216,604	947,739	824,445	4.32	190,844
2012	1,468,995.82	1,011,741	788,150	739,606	4.32	171,205
2013	2,781,204.41	1,833,526	1,428,324	1,464,129	4.32	338,919
2014	962,332.99	599,935	467,352	533,475	4.33	123,204
2015	865,173.11	502,626	391,548	508,232	4.33	117,375
2016	767,893.11	406,548	316,702	481,906	4.33	111,295
2017	76,056.09	35,301	27,500	51,599	4.33	11,917

CHOLLA UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 4-2025
NET SALVAGE PERCENT.. -4

2018	819,001.60	311,770	242,870	608,892	4.33	140,622
2019	656,000.00	175,534	136,742	545,498	4.33	125,981
2020	8,052,000.00	866,885	675,307	7,698,773	4.33	1,778,008
	73,847,295.95	56,046,958	43,660,790	33,140,397		7,683,104

COLSTRIP GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -6

1984	35,961,036.93	31,878,668	27,600,720	10,517,979	6.90	1,524,345
1986	17,019,359.30	14,949,458	12,943,320	5,097,201	6.91	737,656
1987	64,452.75	56,341	48,780	19,540	6.91	2,828
1988	59,242.45	51,504	44,592	18,205	6.92	2,631
1989	110,747.28	95,764	82,913	34,479	6.92	4,983
1990	11,365.09	9,771	8,460	3,587	6.92	518
1992	85,641.62	72,681	62,928	27,853	6.93	4,019
1993	45,626.45	38,454	33,294	15,070	6.93	2,175
1994	28,294.08	23,669	20,493	9,499	6.93	1,371
1995	6,569.08	5,452	4,720	2,243	6.93	324
1996	14,512.90	11,937	10,335	5,049	6.94	728
1997	86,997.03	70,898	61,384	30,833	6.94	4,443
1998	6,477.71	5,227	4,526	2,341	6.94	337
2000	16,542.39	13,046	11,295	6,240	6.95	898
2001	56,660.21	44,116	38,196	21,864	6.95	3,146
2002	14,245.40	10,939	9,471	5,629	6.95	810
2003	1,229,836.36	930,007	805,205	498,422	6.95	71,715
2004	31,619.02	23,510	20,355	13,161	6.95	1,894
2005	122,267.81	89,153	77,189	52,415	6.96	7,531
2006	611,191.66	436,465	377,894	269,969	6.96	38,789
2007	207,518.49	144,738	125,315	94,655	6.96	13,600
2008	52,181.72	35,438	30,682	24,630	6.96	3,539
2009	647,322.24	426,099	368,919	317,243	6.97	45,515
2010	83,580.17	53,106	45,979	42,616	6.97	6,114
2011	723,069.96	441,110	381,915	384,539	6.97	55,171
2012	590,239.02	343,033	297,000	328,654	6.97	47,153
2013	1,281,557.99	701,803	607,625	750,827	6.98	107,568
2014	161,052.68	82,121	71,101	99,615	6.98	14,271

COLSTRIP GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -6

2015	635,595.41	296,314	256,550	417,181	6.98	59,768
2016	372,720.31	154,659	133,905	261,179	6.98	37,418
2017	1,123,795.26	397,833	344,446	846,777	6.98	121,315
2018	1,636,177.34	455,544	394,412	1,339,936	6.99	191,693
2019	224,000.00	41,951	36,321	201,119	6.99	28,772
2020	445,000.00	31,491	27,265	444,435	6.99	63,582
	63,766,496.11	52,422,300	45,387,506	22,204,980		3,206,620

CRAIG UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -1

1980	11,282,386.47	10,112,110	10,040,442	1,354,768	4.95	273,691
1982	3,099.53	2,763	2,743	387	4.95	78
1983	4,394.69	3,906	3,878	560	4.95	113
1985	30,740.31	27,148	26,956	4,092	4.95	827
1991	6,454.49	5,563	5,524	995	4.96	201
1995	1,942.53	1,637	1,625	337	4.97	68
1996	72,365.59	60,593	60,164	12,926	4.97	2,601
2005	21,119.91	16,111	15,997	5,334	4.98	1,071
2010	42,042.16	28,758	28,554	13,908	4.98	2,793
2011	67,662.24	44,723	44,406	23,933	4.99	4,796
2014	39,609.71	22,601	22,441	17,565	4.99	3,520
2018	4,620.23	1,558	1,547	3,119	4.99	625
2019	6,000.00	1,391	1,381	4,679	5.00	936
	11,582,437.86	10,328,862	10,255,658	1,442,604		291,320

CRAIG UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -2

1979	11,464,722.82	10,181,162	9,570,929	2,123,089	5.92	358,630
1982	2,812.71	2,474	2,326	543	5.93	92
1983	8,756.63	7,675	7,215	1,717	5.93	290
1985	29,177.13	25,385	23,863	5,897	5.93	994

CRAIG UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -2

1991	6,075.63	5,138	4,830	1,367	5.94	230
1994	4,893.61	4,061	3,818	1,174	5.95	197
1995	7,744.63	6,382	5,999	1,900	5.95	319
2005	21,015.89	15,436	14,511	6,925	5.97	1,160
2009	47,897.49	32,065	30,143	18,712	5.98	3,129
	11,593,096.54	10,279,778	9,663,634	2,161,325		365,041

CRAIG COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -1

1979	8,998,394.70	7,912,615	7,381,858	1,706,521	5.92	288,264
1983	46,114.97	40,023	37,338	9,238	5.93	1,558
1984	21,617.76	18,694	17,440	4,394	5.93	741
1985	198,825.34	171,286	159,797	41,017	5.93	6,917
1986	7,615.94	6,535	6,097	1,595	5.93	269
1987	8,728.33	7,455	6,955	1,861	5.94	313
1988	81,798.20	69,550	64,885	17,731	5.94	2,985
1989	135,729.86	114,857	107,153	29,934	5.94	5,039
1990	85,916.20	72,333	67,481	19,294	5.94	3,248
1991	17,717.76	14,837	13,842	4,053	5.94	682
1993	115,641.19	95,655	89,239	27,559	5.95	4,632
1994	124,233.88	102,094	95,246	30,230	5.95	5,081
1995	210,328.16	171,632	160,119	52,312	5.95	8,792
1996	194,682.86	157,658	147,083	49,547	5.95	8,327
1997	78,080.35	62,693	58,488	20,373	5.96	3,418
1999	46,324.19	36,517	34,068	12,720	5.96	2,134
2000	215,096.04	167,791	156,536	60,711	5.96	10,186
2001	13,557.78	10,457	9,756	3,938	5.96	661
2002	35,913.27	27,358	25,523	10,750	5.96	1,804
2003	88,481.63	66,449	61,992	27,375	5.97	4,585
2004	75,236.78	55,646	51,913	24,076	5.97	4,033
2005	39,485.64	28,718	26,792	13,089	5.97	2,192
2006	436,864.84	311,789	290,875	150,358	5.97	25,186
2008	405,545.52	276,632	258,076	151,525	5.97	25,381
2009	328,025.00	217,442	202,857	128,449	5.98	21,480
2010	281,067.80	180,493	168,386	115,492	5.98	19,313

CRAIG COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -1

2011	169,953.98	105,127	98,075	73,578	5.98	12,304
2012	271,151.88	160,448	149,686	124,178	5.98	20,766
2013	816,699.60	458,123	427,393	397,473	5.98	66,467
2014	182,191.27	95,698	89,279	94,734	5.98	15,842
2015	1,096,508.46	529,118	493,626	613,847	5.99	102,479
2017	60,142.96	22,362	20,862	39,882	5.99	6,658
2018	342,599.30	101,891	95,056	250,969	5.99	41,898
2019	72,000.00	14,564	13,587	59,133	5.99	9,872
2020	1,624,000.00	126,364	117,888	1,522,352	5.99	254,149
	16,926,271.44	12,010,904	11,205,245	5,890,289		987,656

DAVE JOHNSTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1958	2,255.68	2,217	2,203	278	6.83	41
1990	22,397.02	19,982	19,854	4,783	6.92	691
1995	65,178.11	56,135	55,776	15,920	6.93	2,297
1996	54,706.42	46,696	46,397	13,780	6.94	1,986
1997	57,062.01	48,257	47,948	14,820	6.94	2,135
2002	64,703.53	51,560	51,230	19,944	6.95	2,870
2008	58,671.68	41,349	41,084	23,455	6.96	3,370
2009	33,273.17	22,729	22,583	14,017	6.97	2,011
2012	642,575.96	387,543	385,062	321,772	6.97	46,165
2018	123,906.50	35,800	35,571	100,726	6.99	14,410
	1,124,730.08	712,268	707,708	529,495		75,976

DAVE JOHNSTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1960	5,217.75	5,113	5,081	659	6.84	96
1962	5,299.94	5,177	5,144	686	6.84	100
1990	22,397.01	19,982	19,855	4,781	6.92	691
1995	12,072.14	10,397	10,331	2,948	6.93	425

DAVE JOHNSTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1996	111,940.32	95,550	94,944	28,190	6.94	4,062
2005	135,390.61	102,447	101,798	47,132	6.96	6,772
2012	263,707.66	159,044	158,036	132,042	6.97	18,944
2014	9,081.93	4,806	4,776	5,215	6.98	747
	565,107.36	402,516	399,965	221,653		31,837

DAVE JOHNSTON UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1977	286,759.54	270,540	292,111	23,324	6.89	3,385
1991	476,896.56	422,874	456,591	67,995	6.92	9,826
1992	143,005.97	125,944	135,986	21,321	6.93	3,077
1997	31,284.36	26,457	28,567	5,846	6.94	842
2006	20,668.54	15,317	16,538	6,197	6.96	890
2008	17,003,493.45	11,983,178	12,938,639	5,765,204	6.96	828,334
2009	871,812.46	595,526	643,009	315,984	6.97	45,335
2010	81,002.68	53,411	57,670	31,433	6.97	4,510
2018	8,627.96	2,493	2,692	6,799	6.99	973
	18,923,551.52	13,495,740	14,571,803	6,244,104		897,172

DAVE JOHNSTON UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1990	1,130.63	1,009	1,061	183	6.92	26
1991	146,192.78	129,632	136,266	24,546	6.92	3,547
1993	1,574,458.22	1,377,020	1,447,495	284,409	6.93	41,040
1994	5,556.72	4,824	5,071	1,042	6.93	150
1996	619,268.65	528,594	555,647	125,548	6.94	18,090
2003	135,838.08	106,598	112,054	37,368	6.95	5,377
2008	17,271.19	12,172	12,795	6,203	6.96	891
2009	1,551,330.43	1,059,697	1,113,932	592,532	6.97	85,012
2010	50,794.21	33,492	35,206	20,668	6.97	2,965

DAVE JOHNSTON UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

2011	315,780.46	199,912	210,143	137,215	6.97	19,687
2012	10,662,354.73	6,430,551	6,759,663	4,968,928	6.97	712,902
2018	121,885.57	35,216	37,018	97,056	6.99	13,885
	15,201,861.67	9,918,717	10,426,351	6,295,697		903,572

DAVE JOHNSTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1958	1,999,998.43	1,965,918	2,111,168	88,830	6.83	13,006
1959	7,072.84	6,942	7,455	325	6.83	48
1960	912,092.39	893,711	959,742	43,560	6.84	6,368
1961	29,995.97	29,345	31,513	1,482	6.84	217
1962	478.85	468	503	24	6.84	4
1963	6,561.16	6,398	6,871	347	6.84	51
1964	2,168,421.47	2,110,290	2,266,207	119,057	6.85	17,381
1965	12,913.98	12,545	13,472	734	6.85	107
1966	37,173.54	36,044	38,707	2,184	6.85	319
1967	26,201.61	25,350	27,223	1,599	6.86	233
1968	16,734.90	16,159	17,353	1,055	6.86	154
1969	4,911.22	4,732	5,082	321	6.86	47
1970	4,908.73	4,718	5,067	333	6.87	48
1971	36,716.71	35,212	37,814	2,575	6.87	375
1972	5,558,989.74	5,318,486	5,711,438	403,451	6.87	58,726
1973	1,322,307.00	1,261,957	1,355,196	99,342	6.87	14,460
1974	417,659.99	397,486	426,854	32,572	6.88	4,734
1975	488,992.06	464,114	498,405	39,487	6.88	5,739
1976	389,241.26	368,402	395,621	32,544	6.88	4,730
1977	246,946.37	232,978	250,191	21,450	6.89	3,113
1978	393,517.52	370,121	397,467	35,402	6.89	5,138
1979	713.42	669	718	66	6.89	10
1980	182,871.77	170,870	183,495	17,664	6.89	2,564
1981	50,166.51	46,695	50,145	5,038	6.90	730
1983	125,373.06	115,812	124,369	13,542	6.90	1,963
1984	1,282,939.37	1,180,214	1,267,413	143,820	6.90	20,843
1985	86,294.20	79,018	84,856	10,067	6.91	1,457
1986	325,863.53	297,033	318,979	39,471	6.91	5,712

DAVE JOHNSTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1987	391,731.74	355,350	381,605	49,300	6.91	7,135
1988	2,363,584.49	2,132,395	2,289,945	309,998	6.92	44,797
1989	1,033,251.22	927,174	995,677	140,899	6.92	20,361
1990	380,880.13	339,817	364,924	54,044	6.92	7,810
1991	693,237.22	614,708	660,125	102,436	6.92	14,803
1992	265,666.84	233,971	251,258	40,976	6.93	5,913
1993	767,772.63	671,493	721,106	123,444	6.93	17,813
1994	2,887,190.39	2,506,332	2,691,510	484,399	6.93	69,899
1995	167,245.22	144,041	154,683	29,286	6.93	4,226
1996	245,275.06	209,361	224,829	44,973	6.94	6,480
1997	64,971.27	54,946	59,006	12,463	6.94	1,796
1998	32,878.47	27,532	29,566	6,600	6.94	951
1999	11,960,660.30	9,908,462	10,640,541	2,516,186	6.94	362,563
2000	78,208.38	64,007	68,736	17,293	6.95	2,488
2001	218,059.95	176,189	189,207	50,659	6.95	7,289
2002	1,048,624.30	835,620	897,359	256,128	6.95	36,853
2003	432,547.98	339,438	364,517	111,286	6.95	16,012
2004	558,297.82	430,786	462,614	151,513	6.95	21,800
2005	374,534.29	283,402	304,341	107,647	6.96	15,467
2006	1,562,594.41	1,157,992	1,243,549	475,305	6.96	68,291
2007	525,132.30	380,085	408,167	169,478	6.96	24,350
2008	63,880,228.43	45,019,463	48,345,689	21,922,562	6.96	3,149,793
2009	4,388,936.10	2,998,034	3,219,541	1,608,288	6.97	230,744
2010	1,021,520.28	673,563	723,329	400,344	6.97	57,438
2011	232,811.76	147,387	158,277	97,816	6.97	14,034
2012	4,026,698.57	2,428,534	2,607,964	1,821,404	6.97	261,321
2013	1,014,589.08	576,573	619,173	496,875	6.98	71,186
2014	1,179,572.35	624,164	670,280	627,250	6.98	89,864
2015	393,805.18	190,519	204,595	228,590	6.98	32,749
2016	4,470,039.61	1,924,826	2,067,040	2,850,003	6.98	408,310
2017	151,602.90	55,694	59,809	106,954	6.98	15,323
2018	2,407,455.04	695,576	746,968	1,901,232	6.99	271,993
2019	646,000.00	125,549	134,825	575,775	6.99	82,371
2020	3,595,000.00	264,002	283,508	3,670,992	6.99	525,178
	129,596,661.31	92,968,672	99,837,586	42,718,742		6,135,678

GADSBY UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1951	923,543.19	888,291	1,027,835	25,004	11.42	2,189
1957	3,398.95	3,228	3,735	140	11.48	12
1966	2,383.11	2,209	2,556	161	11.56	14
1977	12,469.38	11,076	12,816	1,399	11.65	120
1979	3,861.45	3,395	3,928	474	11.67	41
1985	28,355.00	24,046	27,823	4,501	11.72	384
1986	10,818.68	9,111	10,542	1,791	11.72	153
1987	31,312.74	26,172	30,283	5,413	11.73	461
1994	13,370.72	10,462	12,106	3,137	11.78	266
1995	80,256.60	62,044	71,791	19,702	11.79	1,671
2003	79,112.11	53,424	61,817	28,371	11.85	2,394
2018	24,460.29	4,808	5,563	22,321	11.95	1,868
2020	115,000.00	5,261	6,087	125,013	11.96	10,453
	1,328,342.22	1,103,527	1,276,883	237,427		20,026

GADSBY UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1952	918,330.07	881,549	1,023,905	22,992	11.43	2,012
1956	10,744.48	10,227	11,878	370	11.47	32
1957	1,445.57	1,373	1,595	53	11.48	5
1966	1,248.41	1,157	1,344	79	11.56	7
1973	1,438.24	1,300	1,510	130	11.62	11
1975	47,389.99	42,476	49,335	4,689	11.64	403
1980	9,912.34	8,669	10,069	1,231	11.68	105
1985	4,762.61	4,039	4,691	738	11.72	63
1986	10,818.68	9,111	10,582	1,751	11.72	149
1991	23,308.96	18,824	21,864	4,708	11.76	400
1994	32,023.02	25,057	29,103	7,403	11.78	628
2018	31,915.47	6,274	7,287	29,096	11.95	2,435
2020	115,000.00	5,261	6,111	124,989	11.96	10,451
	1,208,337.84	1,015,317	1,179,274	198,231		16,701

GADSBY UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1955	912,876.11	870,819	999,437	41,242	11.46	3,599
1966	2,029.36	1,881	2,159	155	11.56	13
1978	1,939.95	1,715	1,968	243	11.66	21
1979	3,801.80	3,343	3,837	497	11.67	43
1985	20,578.27	17,451	20,028	3,431	11.72	293
1986	16,897.25	14,230	16,332	2,931	11.72	250
1991	15,052.58	12,156	13,951	3,209	11.76	273
1996	32,968.73	25,158	28,874	8,711	11.80	738
2004	103,667.79	68,319	78,410	39,772	11.86	3,353
2006	31,850.71	19,847	22,778	13,531	11.87	1,140
2018	57,435.12	11,291	12,959	52,517	11.95	4,395
2020	122,000.00	5,581	6,405	132,675	11.96	11,093
	1,321,097.67	1,051,791	1,207,138	298,913		25,211

GADSBY COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1951	641,838.44	617,339	687,156	44,540	11.42	3,900
1952	561,815.46	539,314	600,307	40,163	11.43	3,514
1954	19,235.50	18,389	20,469	1,460	11.45	128
1955	280,436.10	267,516	297,770	21,927	11.46	1,913
1956	1,495.06	1,423	1,584	120	11.47	10
1957	6,519.66	6,191	6,891	541	11.48	47
1958	6,077.72	5,758	6,409	519	11.49	45
1959	43,410.05	41,025	45,665	3,823	11.50	332
1961	245.55	231	257	23	11.52	2
1965	3,170.98	2,948	3,281	334	11.55	29
1966	657.38	609	678	72	11.56	6
1967	2,405.24	2,222	2,473	269	11.57	23
1970	4,182.86	3,825	4,258	511	11.59	44
1972	537,590.77	487,936	543,118	69,735	11.61	6,006
1973	7,684.76	6,947	7,733	1,028	11.62	88
1974	1,127.12	1,015	1,130	155	11.63	13
1976	1,226,299.73	1,094,130	1,217,869	180,113	11.65	15,460
1977	139,906.32	124,269	138,323	21,170	11.65	1,817
1978	50,723.77	44,831	49,901	7,924	11.66	680

GADSBY COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1979	75,890.67	66,730	74,277	12,239	11.67	1,049
1980	221,968.50	194,123	216,077	36,967	11.68	3,165
1982	22,388.72	19,360	21,549	3,974	11.69	340
1984	3,676.29	3,139	3,494	697	11.71	60
1985	460,200.80	390,261	434,397	90,232	11.72	7,699
1986	546,268.20	460,047	512,075	110,670	11.72	9,443
1987	55,611.17	46,481	51,738	11,659	11.73	994
1991	280,002.53	226,127	251,700	67,502	11.76	5,740
1992	1,098,343.14	878,156	977,470	274,641	11.77	23,334
1993	310,484.02	245,597	273,372	80,579	11.78	6,840
1994	2,956,246.77	2,313,150	2,574,752	795,369	11.78	67,519
1995	268,878.51	207,861	231,369	75,153	11.79	6,374
1996	184,398.97	140,714	156,628	53,587	11.80	4,541
1997	50,107.86	37,715	41,980	15,143	11.81	1,282
1998	8,565.86	6,355	7,074	2,691	11.81	228
1999	29,340.68	21,420	23,842	9,606	11.82	813
2000	3,731.32	2,678	2,981	1,273	11.83	108
2001	11,356.55	7,999	8,904	4,043	11.84	341
2003	207,970.09	140,440	156,323	80,763	11.85	6,815
2004	23,962.63	15,792	17,578	9,739	11.86	821
2005	21,023.53	13,497	15,023	8,943	11.86	754
2006	32,697.99	20,375	22,679	14,596	11.87	1,230
2007	70,641.07	42,597	47,414	33,116	11.88	2,788
2008	956,600.35	556,276	619,187	471,337	11.88	39,675
2009	77,790.94	43,388	48,295	40,387	11.89	3,397
2011	31,443.18	15,847	17,639	18,206	11.90	1,530
2012	21,762.21	10,289	11,453	13,356	11.91	1,121
2014	6,001.75	2,407	2,679	4,163	11.92	349
2016	16,714.45	5,199	5,787	13,268	11.94	1,111
2017	1,847.06	476	530	1,576	11.94	132
2018	308,460.94	60,638	67,496	284,150	11.95	23,778
2019	58,000.00	7,325	8,153	57,967	11.96	4,847
2020	129,000.00	5,902	6,569	140,491	11.96	11,747
	12,086,199.22	9,474,279	10,545,758	3,232,509		274,022

HAYDEN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1965	844,270.95	902,776	809,651	144,375	2.97	48,611
1982	148,312.20	155,209	139,199	28,394	2.98	9,528
1985	1,640.65	1,707	1,531	323	2.98	108
1993	2,441.82	2,484	2,228	531	2.99	178
1994	10,774.37	10,923	9,796	2,379	2.99	796
1996	32,293.04	32,472	29,122	7,369	2.99	2,465
2000	8,653.96	8,523	7,644	2,135	2.99	714
2006	48,958.71	45,817	41,091	14,233	2.99	4,760
2007	7,191.81	6,647	5,961	2,165	2.99	724
2014	15,486.93	11,962	10,728	6,772	3.00	2,257
	1,120,024.44	1,178,520	1,056,951	208,676		70,141

HAYDEN UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1976	1,633,242.59	1,725,381	1,548,654	296,910	2.98	99,634
1978	1,508.20	1,589	1,426	278	2.98	93
1979	78.35	82	74	15	2.98	5
1982	86,488.24	90,510	81,239	16,492	2.98	5,534
1985	1,450.96	1,510	1,355	284	2.98	95
1989	9,563.93	9,852	8,843	1,964	2.99	657
1993	6,209.65	6,318	5,671	1,346	2.99	450
1996	4,604.34	4,630	4,156	1,047	2.99	350
2002	2,481.24	2,411	2,164	640	2.99	214
2004	29,038.85	27,749	24,907	7,907	2.99	2,644
2007	3,571.63	3,301	2,963	1,073	2.99	359
2012	6,240.59	5,207	4,674	2,378	3.00	793
2013	25,104.37	20,247	18,173	10,195	3.00	3,398
2018	7,876.40	4,046	3,632	5,269	3.00	1,756
2019	31,000.00	11,677	10,481	24,549	3.00	8,183
	1,848,459.34	1,914,510	1,718,411	370,348		124,165

HAYDEN COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1965	572,365.79	612,029	516,481	130,292	2.97	43,869
1976	748,619.74	790,853	667,388	178,552	2.98	59,917
1979	2,181.98	2,295	1,937	529	2.98	178
1982	62,229.89	65,124	54,957	15,363	2.98	5,155
1983	49,559.65	51,768	43,686	12,316	2.98	4,133
1984	143,084.16	149,164	125,877	35,808	2.98	12,016
1985	58,945.16	61,323	51,749	14,859	2.98	4,986
1986	3,988.26	4,140	3,494	1,013	2.98	340
1987	31,290.85	32,406	27,347	8,012	2.98	2,689
1988	5,791.63	5,982	5,048	1,496	2.99	500
1991	7,966.93	8,160	6,886	2,117	2.99	708
1993	99,690.27	101,430	85,595	27,055	2.99	9,048
1994	28,035.67	28,422	23,985	7,695	2.99	2,574
1996	36,401.78	36,604	30,890	10,244	2.99	3,426
1997	60,095.68	60,152	50,761	17,147	2.99	5,735
1998	5,168.71	5,148	4,344	1,496	2.99	500
2000	13,696.94	13,490	11,384	4,094	2.99	1,369
2001	11,931.81	11,675	9,852	3,631	2.99	1,214
2002	135,765.84	131,910	111,317	42,099	2.99	14,080
2003	21,628.37	20,849	17,594	6,846	2.99	2,290
2004	244,081.89	233,238	196,826	78,987	2.99	26,417
2005	18,362.30	17,376	14,663	6,086	2.99	2,035
2006	495,127.09	463,350	391,014	168,480	2.99	56,348
2009	37,897.27	33,957	28,656	14,168	2.99	4,738
2010	48,286.34	42,434	35,809	18,754	2.99	6,272
2011	11,624,348.87	9,972,876	8,415,948	4,719,567	3.00	1,573,189
2012	55,842.41	46,598	39,323	23,779	3.00	7,926
2013	41,180.84	33,213	28,028	18,506	3.00	6,169
2014	5,965.78	4,608	3,889	2,853	3.00	951
2015	70,740.93	51,691	43,621	36,316	3.00	12,105
2016	58,019.76	39,303	33,167	32,395	3.00	10,798
2018	76,103.76	39,090	32,987	53,010	3.00	17,670
	14,874,396.35	13,170,658	11,114,504	5,693,564		1,899,345

HUNTER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1978	21,136,232.85	19,094,177	15,737,327	7,512,529	8.81	852,727
1981	12,393.58	11,052	9,109	4,524	8.83	512
1982	17,113.97	15,193	12,522	6,303	8.83	714
1983	23,829.04	21,047	17,347	8,865	8.84	1,003
1984	452.63	398	328	170	8.84	19
1985	12,759.73	11,154	9,193	4,843	8.84	548
1986	130,052.30	113,021	93,151	49,906	8.85	5,639
1987	89,959.70	77,720	64,056	34,899	8.85	3,943
1988	53,985.90	46,338	38,192	21,193	8.86	2,392
1989	63,708.94	54,324	44,774	25,306	8.86	2,856
1990	4,990.26	4,224	3,481	2,008	8.87	226
1991	64,502.12	54,196	44,668	26,284	8.87	2,963
1993	6,841.19	5,653	4,659	2,866	8.88	323
2001	19,002.01	14,277	11,767	9,135	8.91	1,025
2004	10,262.93	7,296	6,013	5,276	8.92	591
2005	493,519.79	342,959	282,665	260,207	8.93	29,139
2006	129,209.60	87,611	72,209	69,922	8.93	7,830
2007	185,486.72	122,329	100,823	103,212	8.93	11,558
2008	60,841.45	38,875	32,041	34,885	8.94	3,902
2009	51,637.53	31,848	26,249	30,552	8.94	3,417
2011	69,954.53	39,500	32,556	44,394	8.95	4,960
2013	190,264.28	95,085	78,369	130,922	8.96	14,612
2017	67,158.13	20,692	17,054	56,820	8.97	6,334
2018	52,826.10	12,615	10,397	47,711	8.98	5,313
	22,946,985.28	20,321,584	16,748,950	8,492,734		962,546

HUNTER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1980	11,255,129.85	10,083,167	8,536,123	3,844,520	8.82	435,887
1982	9,831.92	8,728	7,389	3,426	8.83	388
1983	17,105.56	15,108	12,790	6,026	8.84	682
1985	251.93	220	186	91	8.84	10
1986	36,726.62	31,917	27,020	13,379	8.85	1,512
1987	41,383.22	35,753	30,267	15,254	8.85	1,724
1988	2,512.72	2,157	1,826	938	8.86	106

HUNTER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1989	38,791.97	33,078	28,003	14,668	8.86	1,656
1990	10,384.88	8,790	7,441	3,982	8.87	449
1991	1,934.43	1,625	1,376	752	8.87	85
1992	5,027.10	4,191	3,548	1,982	8.87	223
1993	27,168.31	22,449	19,005	10,880	8.88	1,225
2001	10,328.27	7,760	6,569	4,792	8.91	538
2003	4,107.19	2,979	2,522	1,996	8.92	224
2005	287,096.12	199,510	168,900	146,906	8.93	16,451
2006	78,690.20	53,356	45,170	41,390	8.93	4,635
2007	26,603.73	17,545	14,853	14,411	8.93	1,614
2008	75,180.66	48,037	40,667	42,032	8.94	4,702
2009	4,062.73	2,506	2,122	2,347	8.94	263
2011	47,754.09	26,964	22,827	29,703	8.95	3,319
2013	57,902.35	28,937	24,497	39,195	8.96	4,374
2015	122,508.30	51,141	43,295	91,465	8.96	10,208
2017	171,966.21	52,985	44,856	144,307	8.97	16,088
2018	163,735.08	39,100	33,101	147,008	8.98	16,371
2020	27,000.00	1,566	1,326	28,374	8.98	3,160
	12,523,183.44	10,779,569	9,125,678	4,649,824		525,894

HUNTER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1983	52,583,629.32	46,443,649	39,700,885	18,141,107	8.84	2,052,161
1986	4,547.97	3,952	3,378	1,625	8.85	184
1987	529,864.89	457,771	391,311	191,540	8.85	21,643
1990	1,634.24	1,383	1,182	615	8.87	69
1991	105,137.10	88,339	75,514	40,137	8.87	4,525
1994	54,159.08	44,355	37,915	21,660	8.88	2,439
1995	80,124.16	64,969	55,537	32,600	8.89	3,667
2001	184,722.31	138,788	118,639	84,556	8.91	9,490
2003	37,235.47	27,003	23,083	17,876	8.92	2,004
2004	80,093.83	56,942	48,675	39,428	8.92	4,420
2005	360,676.55	250,643	214,254	182,490	8.93	20,436
2006	159,133.06	107,900	92,235	82,811	8.93	9,273
2007	45,896.74	30,269	25,874	24,612	8.93	2,756

HUNTER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

2008	72,011.25	46,012	39,332	39,880	8.94	4,461
2009	25,043.45	15,446	13,204	14,344	8.94	1,604
2011	391,721.18	221,186	189,074	241,819	8.95	27,019
2012	182,119.30	97,287	83,163	117,169	8.95	13,092
2015	279,850.74	116,824	99,863	207,973	8.96	23,211
2016	14,830.15	5,434	4,645	11,668	8.97	1,301
2017	94,442.78	29,099	24,874	79,013	8.97	8,809
2018	299,964.62	71,631	61,231	268,730	8.98	29,925
	55,586,838.19	48,318,882	41,303,868	19,841,654		2,242,489

HUNTER UNITS 1 AND 2 COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1978	7,523,483.41	6,796,610	5,802,410	2,473,422	8.81	280,752
1980	79,850.06	71,536	61,072	26,763	8.82	3,034
1981	715,412.75	637,999	544,673	242,281	8.83	27,438
1983	17,735.33	15,664	13,373	6,136	8.84	694
1986	3,026.90	2,631	2,246	1,083	8.85	122
1987	1,113.90	962	821	404	8.85	46
1989	28,235.12	24,076	20,554	10,504	8.86	1,186
1990	172,364.13	145,896	124,555	65,046	8.87	7,333
1991	12,200.73	10,251	8,751	4,669	8.87	526
1992	37,571.24	31,321	26,739	14,589	8.87	1,645
1993	38,640.07	31,929	27,258	15,246	8.88	1,717
1997	15,807.19	12,541	10,707	6,681	8.90	751
2002	32,844.94	24,272	20,722	15,408	8.91	1,729
2003	25,606.98	18,570	15,854	12,314	8.92	1,380
2004	30,800.62	21,897	18,694	15,187	8.92	1,703
2005	187,662.54	130,411	111,335	95,094	8.93	10,649
2006	101,380.38	68,741	58,686	52,833	8.93	5,916
2007	26,961.60	17,781	15,180	14,478	8.93	1,621
2008	69,828.68	44,618	38,091	38,720	8.94	4,331
2009	57,112.66	35,225	30,072	32,752	8.94	3,664
2011	62,291.86	35,173	30,028	38,493	8.95	4,301
2012	2,529.00	1,351	1,153	1,629	8.95	182

HUNTER UNITS 1 AND 2 COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

2015	53,948.11	22,521	19,227	40,116	8.96	4,477
2016	28,915.10	10,594	9,044	22,762	8.97	2,538
2018	129,167.96	30,845	26,333	115,752	8.98	12,890
	9,454,491.26	8,243,415	7,037,578	3,362,362		380,625

HUNTER UNITS 1, 2 AND 3 COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1978	31,101,244.08	28,096,428	23,358,590	10,852,778	8.81	1,231,870
1980	11,052,357.01	9,901,508	8,231,839	3,925,754	8.82	445,097
1981	112,762.67	100,561	83,604	40,435	8.83	4,579
1982	17,978.20	15,960	13,269	6,507	8.83	737
1983	44,253,206.36	39,085,936	32,494,962	16,183,565	8.84	1,830,720
1984	40,028.82	35,177	29,245	14,787	8.84	1,673
1985	493,611.77	431,506	358,742	184,231	8.84	20,841
1986	1,762,465.80	1,531,660	1,273,380	665,333	8.85	75,179
1987	810,835.77	700,513	582,387	309,532	8.85	34,975
1988	680,335.85	583,960	485,488	262,881	8.86	29,671
1989	709,000.84	604,564	502,618	277,283	8.86	31,296
1990	707,270.38	598,661	497,710	280,287	8.87	31,599
1991	100,766.54	84,666	70,389	40,454	8.87	4,561
1992	203,742.29	169,847	141,206	82,910	8.87	9,347
1993	478,459.06	395,355	328,687	197,618	8.88	22,254
1994	770,542.96	631,062	524,647	322,950	8.88	36,368
1995	1,108,108.37	898,514	747,000	471,920	8.89	53,084
1996	345,048.72	276,900	230,207	149,347	8.89	16,799
1997	475,116.15	376,956	313,391	209,237	8.90	23,510
1998	208,382.43	163,370	135,821	93,399	8.90	10,494
1999	148,783.44	115,141	95,725	67,937	8.90	7,633
2000	108,163.94	82,513	68,599	50,381	8.91	5,654
2002	94,551.70	69,874	58,091	45,916	8.91	5,153
2003	497,051.22	360,466	299,681	247,075	8.92	27,699
2004	1,493,856.21	1,062,044	882,954	760,288	8.92	85,234
2005	700,797.22	487,002	404,880	365,997	8.93	40,985
2006	926,492.99	628,209	522,276	496,867	8.93	55,640
2007	452,817.27	298,635	248,277	249,822	8.93	27,976

HUNTER UNITS 1, 2 AND 3 COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

2008	2,702,983.14	1,727,090	1,435,855	1,537,427	8.94	171,972
2009	511,685.13	315,586	262,369	300,484	8.94	33,611
2010	199,715.57	118,181	98,252	121,435	8.95	13,568
2011	335,934.61	189,686	157,700	211,828	8.95	23,668
2012	165,603.22	88,464	73,547	108,617	8.95	12,136
2013	833,923.84	416,755	346,479	570,838	8.96	63,710
2014	364,129.87	167,952	139,631	260,912	8.96	29,120
2015	2,744,072.75	1,145,513	952,348	2,066,132	8.96	230,595
2016	1,672,425.32	612,775	509,444	1,330,224	8.97	148,297
2017	478,475.13	147,423	122,563	403,759	8.97	45,012
2018	1,322,410.02	315,790	262,539	1,192,112	8.98	132,752
2019	558,000.00	87,853	73,039	540,761	8.98	60,218
2020	3,324,000.00	192,839	160,321	3,496,079	8.98	389,318
	115,067,136.66	93,312,895	77,577,750	48,996,101		5,524,605

HUNTINGTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -14

1977	16,427,625.09	15,438,196	12,360,876	6,366,617	8.81	722,658
1978	1,094.41	1,025	821	427	8.81	48
1980	1,553,450.18	1,442,301	1,154,805	616,128	8.82	69,856
1981	6,287.93	5,811	4,653	2,516	8.83	285
1983	7,729.76	7,075	5,665	3,147	8.84	356
1984	30,570.12	27,842	22,292	12,558	8.84	1,421
1986	119,951.50	108,034	86,499	50,245	8.85	5,677
1987	16,714.69	14,966	11,983	7,072	8.85	799
1989	16,277.25	14,384	11,517	7,039	8.86	794
1991	16,106.54	14,025	11,229	7,132	8.87	804
1994	32,066.75	27,217	21,792	14,764	8.88	1,663
1995	32,654.88	27,441	21,971	15,255	8.89	1,716
1997	107,523.75	88,411	70,788	51,789	8.90	5,819
1999	41,697.32	33,442	26,776	20,759	8.90	2,332
2003	13,931.70	10,471	8,384	7,498	8.92	841
2004	100,434.54	74,000	59,249	55,246	8.92	6,193
2005	176,260.71	126,942	101,638	99,299	8.93	11,120
2006	192,522.36	135,287	108,320	111,155	8.93	12,447

HUNTINGTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -14

2008	101,596.26	67,276	53,866	61,954	8.94	6,930
2009	196,646.07	125,694	100,639	123,537	8.94	13,818
2011	58,149.06	34,028	27,245	39,045	8.95	4,363
2012	75,588.70	41,847	33,506	52,666	8.95	5,884
2016	125,882.34	47,800	38,272	105,234	8.97	11,732
2018	336,106.51	83,181	66,600	316,561	8.98	35,252
2019	9,000.00	1,469	1,176	9,084	8.98	1,012
	19,795,868.42	17,998,165	14,410,562	8,156,728		923,820

HUNTINGTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -14

1974	13,039,377.91	12,387,805	10,081,337	4,783,554	8.79	544,204
1980	718,556.18	667,144	542,929	276,225	8.82	31,318
1981	58,240.47	53,827	43,805	22,589	8.83	2,558
1983	7,628.36	6,983	5,683	3,013	8.84	341
1984	27,518.65	25,063	20,397	10,975	8.84	1,242
1986	43,825.08	39,471	32,122	17,839	8.85	2,016
1987	5,148.30	4,610	3,752	2,117	8.85	239
1988	33,568.63	29,861	24,301	13,967	8.86	1,576
1989	24,267.76	21,446	17,453	10,212	8.86	1,153
1990	1,878.53	1,648	1,341	800	8.87	90
1991	43,218.71	37,634	30,627	18,642	8.87	2,102
1992	16,502.34	14,257	11,603	7,210	8.87	813
1994	90,705.55	76,988	62,654	40,751	8.88	4,589
1997	51,433.57	42,291	34,417	24,217	8.90	2,721
1999	42,638.68	34,197	27,830	20,778	8.90	2,335
2001	48,969.37	38,130	31,031	24,794	8.91	2,783
2002	53,314.27	40,832	33,230	27,549	8.91	3,092
2003	21,243.52	15,966	12,993	11,224	8.92	1,258
2004	102,636.48	75,622	61,542	55,464	8.92	6,218
2005	28,803.77	20,744	16,882	15,955	8.93	1,787
2006	11,181,891.95	7,857,598	6,394,603	6,352,754	8.93	711,395
2008	308,184.78	204,077	166,080	185,250	8.94	20,721
2009	99,457.05	63,572	51,736	61,645	8.94	6,895
2012	2,370.11	1,312	1,068	1,634	8.95	183

HUNTINGTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -14

2015	37,728.99	16,323	13,284	29,727	8.96	3,318
2018	36,695.18	9,081	7,390	34,442	8.98	3,835
2019	466,000.00	76,036	61,879	469,361	8.98	52,267
2020	104,000.00	6,253	5,089	113,471	8.98	12,636
	26,695,804.19	21,868,771	17,797,056	12,636,161		1,423,685

HUNTINGTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -14

1974	31,158,329.86	29,601,361	23,727,800	11,792,696	8.79	1,341,604
1977	9,111,900.75	8,563,095	6,863,989	3,523,578	8.81	399,952
1979	365,530.84	340,786	273,167	143,539	8.82	16,274
1980	3,126,444.68	2,902,748	2,326,779	1,237,368	8.82	140,291
1981	179,194.25	165,615	132,753	71,528	8.83	8,101
1982	2,397,217.52	2,205,501	1,767,881	964,947	8.83	109,281
1983	632,456.64	578,920	464,050	256,951	8.84	29,067
1984	690,124.37	628,536	503,821	282,921	8.84	32,005
1985	1,238,494.92	1,122,038	899,401	512,483	8.84	57,973
1986	1,680,608.08	1,513,632	1,213,294	702,599	8.85	79,390
1987	801,037.06	717,213	574,902	338,280	8.85	38,224
1988	100,915.72	89,770	71,958	43,086	8.86	4,863
1989	51,056.30	45,119	36,166	22,038	8.86	2,487
1990	56,531.41	49,590	39,750	24,696	8.87	2,784
1991	121,170.08	105,512	84,576	53,558	8.87	6,038
1992	523,422.11	452,210	362,482	234,220	8.87	26,406
1993	151,733.22	129,938	104,155	68,820	8.88	7,750
1994	445,614.17	378,221	303,174	204,827	8.88	23,066
1995	285,652.17	240,045	192,415	133,229	8.89	14,986
1996	858,785.81	714,231	572,512	406,504	8.89	45,726
1998	277,815.00	225,725	180,936	135,773	8.90	15,255
1999	721,407.63	578,586	463,782	358,623	8.90	40,295
2001	463,528.36	360,928	289,312	239,110	8.91	26,836
2002	347,014.76	265,770	213,035	182,561	8.91	20,489
2003	714,048.53	536,664	430,178	383,837	8.92	43,031
2004	1,085,961.81	800,129	641,366	596,631	8.92	66,887
2005	325,823.32	234,656	188,095	183,343	8.93	20,531

HUNTINGTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -14

2006	953,918.74	670,326	537,319	550,149	8.93	61,607
2007	438,678.59	299,831	240,338	259,756	8.93	29,088
2008	5,418,190.43	3,587,881	2,875,967	3,300,771	8.94	369,214
2009	2,788,260.43	1,782,219	1,428,588	1,750,029	8.94	195,753
2010	85,840.99	52,643	42,197	55,661	8.95	6,219
2011	1,320,633.71	772,815	619,472	886,051	8.95	99,000
2012	3,093,054.16	1,712,371	1,372,599	2,153,483	8.95	240,613
2013	96,895.91	50,185	40,227	70,234	8.96	7,839
2014	407,089.95	194,594	155,982	308,100	8.96	34,386
2015	3,661,875.98	1,584,237	1,269,890	2,904,649	8.96	324,180
2016	1,217,206.59	462,201	370,490	1,017,125	8.97	113,392
2017	512,148.58	163,536	131,087	452,763	8.97	50,475
2018	1,725,937.80	427,140	342,386	1,625,183	8.98	180,978
2019	659,000.00	107,528	86,192	665,068	8.98	74,061
2020	402,000.00	24,170	19,374	438,906	8.98	48,876
	80,692,551.23	65,438,216	52,453,835	39,535,673		4,455,273

JIM BRIDGER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1974	13,654,305.58	14,205,980	10,653,107	4,503,172	2.98	1,511,132
1979	1,746.58	1,805	1,354	585	2.98	196
1985	29,283.39	29,926	22,442	10,063	2.98	3,377
1987	3,355.22	3,413	2,559	1,165	2.98	391
1988	1,376.35	1,396	1,047	481	2.99	161
1990	76,815.59	77,510	58,125	27,140	2.99	9,077
1991	14,564.15	14,652	10,988	5,179	2.99	1,732
2003	123,508.61	116,951	87,702	49,393	2.99	16,519
2005	83,998.69	78,079	58,552	34,687	2.99	11,601
2006	376,063.82	345,700	259,241	158,189	2.99	52,906
2007	177,892.33	161,503	121,112	76,349	2.99	25,535
2011	43,297.55	36,489	27,363	20,697	3.00	6,899

JIM BRIDGER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

2012	146,918.86	120,426	90,308	72,772	3.00	24,257
2013	275,497.85	218,264	163,677	142,126	3.00	47,375
2017	259,424.64	154,851	116,123	171,838	3.00	57,279
	15,268,049.21	15,566,945	11,673,699	5,273,836		1,768,437

JIM BRIDGER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1975	11,879,911.75	11,840,999	10,004,525	3,182,177	4.94	644,165
1985	29,283.39	28,422	24,014	8,491	4.95	1,715
1988	1,377.35	1,322	1,117	412	4.96	83
1990	76,815.64	73,099	61,762	23,504	4.96	4,739
1991	14,564.17	13,795	11,655	4,511	4.96	909
2005	295,670.69	247,879	209,434	118,760	4.98	23,847
2007	34,187.39	27,672	23,380	14,568	4.98	2,925
2009	101,225.97	78,283	66,142	46,219	4.98	9,281
2017	256,890.22	117,552	99,320	185,828	4.99	37,240
2018	28,999.84	10,744	9,078	23,112	4.99	4,632
	12,718,926.41	12,439,767	10,510,427	3,607,581		729,536

JIM BRIDGER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1976	11,820,047.20	11,756,665	9,602,519	3,517,734	4.94	712,092
1979	18,525.04	18,294	14,942	5,621	4.95	1,136
1985	29,283.39	28,422	23,214	9,290	4.95	1,877
1986	28,590.30	27,653	22,586	9,149	4.95	1,848
1987	3,355.22	3,232	2,640	1,084	4.96	219
1988	1,377.35	1,322	1,080	449	4.96	91
1990	76,815.64	73,099	59,705	25,560	4.96	5,153
1991	14,564.17	13,795	11,267	4,899	4.96	988
2005	83,998.69	70,421	57,518	35,721	4.98	7,173
2006	65,649.29	54,136	44,217	28,654	4.98	5,754

JIM BRIDGER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

2007	425,229.27	344,186	281,122	190,883	4.98	38,330
2009	102,635.88	79,373	64,830	49,096	4.98	9,859
2012	22,994.39	16,054	13,112	12,411	4.99	2,487
2017	123,493.58	56,510	46,156	90,922	4.99	18,221
2018	48.12	18	15	39	4.99	8
2019	1,250,000.00	318,542	260,176	1,127,324	5.00	225,465
	14,066,607.53	12,861,722	10,505,099	5,108,836		1,030,701

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1979	37,833,616.50	37,361,551	31,166,983	10,828,332	4.95	2,187,542
1982	164,334.90	160,989	134,297	48,115	4.95	9,720
1985	481,627.66	467,460	389,955	144,652	4.95	29,223
1986	931.75	901	752	283	4.95	57
1988	5,711.12	5,481	4,572	1,767	4.96	356
1990	76,815.64	73,099	60,979	24,286	4.96	4,896
1991	14,564.17	13,795	11,508	4,658	4.96	939
1993	49,897.24	46,782	39,026	16,360	4.96	3,298
1995	32,876.51	30,451	25,402	11,091	4.97	2,232
2004	71,691.63	60,999	50,885	28,692	4.98	5,761
2005	83,998.71	70,421	58,745	34,493	4.98	6,926
2008	76,728.99	60,793	50,713	34,456	4.98	6,919
2009	276,179.00	213,583	178,171	128,388	4.98	25,781
2011	11,757.70	8,541	7,125	5,926	4.99	1,188
2013	226,028.59	150,415	125,476	125,416	4.99	25,133
2017	120,931.38	55,338	46,163	88,071	4.99	17,649
2018	12,749.99	4,724	3,941	10,212	4.99	2,046
2020	415,000.00	41,878	34,935	425,715	5.00	85,143
	39,955,441.48	38,827,201	32,389,627	11,960,913		2,414,809

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1976	31,160,422.26	30,993,331	24,689,145	9,898,924	4.94	2,003,831
1977	15,974.88	15,854	12,629	5,103	4.94	1,033
1978	16,675.56	16,512	13,153	5,356	4.94	1,084
1979	65,171.87	64,359	51,268	21,073	4.95	4,257
1980	248,303.22	244,582	194,833	80,784	4.95	16,320
1981	22,318.89	21,926	17,466	7,308	4.95	1,476
1982	577,148.70	565,399	450,394	190,241	4.95	38,433
1983	321,449.77	313,981	250,116	106,693	4.95	21,554
1984	278,389.82	271,084	215,944	93,068	4.95	18,802
1985	481,581.99	467,416	372,341	162,215	4.95	32,771
1986	533,683.68	516,184	411,190	181,199	4.95	36,606
1987	647,076.99	623,403	496,600	221,655	4.96	44,689
1988	173,791.79	166,787	132,862	60,047	4.96	12,106
1989	197,974.66	189,213	150,726	69,026	4.96	13,917
1990	1,658,599.18	1,578,346	1,257,303	583,742	4.96	117,690
1991	2,947,606.98	2,791,995	2,224,090	1,047,753	4.96	211,241
1992	2,861,400.43	2,696,873	2,148,317	1,027,838	4.96	207,225
1993	362,232.50	339,619	270,539	131,539	4.96	26,520
1994	913,098.05	850,937	677,853	335,686	4.97	67,542
1995	615,156.00	569,775	453,880	228,943	4.97	46,065
1996	651,843.95	599,842	477,831	245,715	4.97	49,440
1997	43,297.07	39,562	31,515	16,545	4.97	3,329
1998	154,653.52	140,240	111,715	59,951	4.97	12,063
1999	174,819.33	157,211	125,234	68,816	4.97	13,846
2001	160,836.91	141,939	113,068	65,461	4.97	13,171
2002	513,121.31	447,723	356,654	212,911	4.98	42,753
2003	618,829.71	533,502	424,985	261,916	4.98	52,594
2004	581,712.79	494,949	394,274	251,427	4.98	50,487
2005	327,605.82	274,652	218,787	144,856	4.98	29,088
2006	1,137,583.46	938,073	747,265	515,453	4.98	103,505
2007	717,352.03	580,633	462,530	333,731	4.98	67,014
2008	341,330.92	270,439	215,430	163,447	4.98	32,821
2009	3,908,615.61	3,022,720	2,407,885	1,930,678	4.98	387,686
2010	238,653.80	179,407	142,915	121,991	4.98	24,496
2011	752,153.08	546,377	435,241	399,649	4.99	80,090
2012	606,944.91	423,763	337,568	336,141	4.99	67,363
2013	1,381,824.74	919,559	732,516	801,309	4.99	160,583
2014	1,987,253.67	1,246,196	992,714	1,213,138	4.99	243,114
2015	5,090,008.73	2,959,705	2,357,687	3,292,222	4.99	659,764

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

2016	989,609.29	520,267	414,442	684,024	4.99	137,079
2017	1,057,161.75	483,755	385,357	788,093	4.99	157,934
2018	1,935,728.04	717,179	571,301	1,577,357	4.99	316,104
2019	883,000.00	225,018	179,248	800,882	5.00	160,176
2020	4,079,000.00	411,612	327,888	4,199,802	5.00	839,960
	72,430,997.66	59,571,899	47,454,701	32,943,706		6,627,622

NAUGHTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -20

1963	1,971,001.44	2,166,667	1,411,295	953,907	4.92	193,884
1965	14,569.92	15,974	10,405	7,079	4.92	1,439
1968	185.89	203	132	91	4.93	18
1977	319.83	343	223	160	4.94	32
1978	1,183.75	1,267	825	595	4.94	120
1980	16,533.60	17,606	11,468	8,372	4.95	1,691
1981	22,294.95	23,678	15,423	11,331	4.95	2,289
1982	347,953.85	368,508	240,034	177,511	4.95	35,861
1983	20,044.30	21,166	13,787	10,266	4.95	2,074
1984	9,447.32	9,945	6,478	4,859	4.95	982
1985	168,708.63	177,023	115,307	87,143	4.95	17,605
1986	17,218.55	18,004	11,727	8,935	4.95	1,805
1990	111,398.06	114,603	74,649	59,029	4.96	11,901
1991	110.07	113	74	58	4.96	12
1992	194,841.62	198,528	129,315	104,495	4.96	21,068
1993	37,922.35	38,438	25,037	20,470	4.96	4,127
1997	151,409.68	149,567	97,423	84,269	4.97	16,956
2002	85,046.99	80,224	52,255	49,801	4.98	10,000
2005	39,904.14	36,167	23,558	24,327	4.98	4,885
2006	33,290.63	29,678	19,331	20,617	4.98	4,140
2007	17,833,296.25	15,604,848	10,164,479	11,235,476	4.98	2,256,120
	21,076,681.82	19,072,550	12,423,225	12,868,793		2,587,009

NAUGHTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -20

1968	1,678,477.33	1,831,810	1,135,713	878,460	4.93	178,187
1973	3,901.16	4,220	2,616	2,065	4.94	418
1977	1,778.78	1,909	1,184	951	4.94	193
1979	18,698.21	19,962	12,376	10,062	4.95	2,033
1980	19,755.29	21,037	13,043	10,664	4.95	2,154
1982	25,152.35	26,638	16,515	13,667	4.95	2,761
1983	136,760.89	144,415	89,537	74,576	4.95	15,066
1985	19,862.57	20,841	12,921	10,914	4.95	2,205
1986	13,852.16	14,484	8,980	7,643	4.95	1,544
1988	2,292.38	2,378	1,474	1,277	4.96	257
1993	138,286.11	140,166	86,902	79,041	4.96	15,936
1997	12,803.52	12,648	7,842	7,523	4.97	1,514
2000	91,282.81	87,952	54,530	55,010	4.97	11,068
2004	52,841.53	48,606	30,135	33,274	4.98	6,682
2005	7,413.54	6,719	4,166	4,731	4.98	950
2007	67,378.08	58,959	36,554	44,299	4.98	8,895
2009	20,236.35	16,919	10,490	13,794	4.98	2,770
2010	15,112.90	12,282	7,615	10,521	4.98	2,113
2011	26,840,058.02	21,077,927	13,068,210	19,139,860	4.99	3,835,643
2015	21,764.13	13,681	8,482	17,635	4.99	3,534
2017	51,044.04	25,251	15,655	45,597	4.99	9,138
	29,238,752.15	23,588,804	14,624,941	20,461,562		4,103,061

NAUGHTON UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -20

1971	4,313,482.62	4,354,202	3,596,283	1,579,896	8.78	179,943
1976	3,555.70	3,531	2,916	1,350	8.80	153
1978	25,923.16	25,548	21,101	10,007	8.81	1,136
1979	46,437.17	45,572	37,639	18,085	8.82	2,050
1981	4,441,077.74	4,320,565	3,568,501	1,760,792	8.83	199,410
1982	179,014.13	173,366	143,189	71,628	8.83	8,112
1983	254,413.78	245,135	202,465	102,831	8.84	11,632
1984	89,874.92	86,162	71,164	36,686	8.84	4,150
1985	3,154.35	3,008	2,484	1,301	8.84	147
1986	29,946.02	28,390	23,448	12,487	8.85	1,411

NAUGHTON UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -20

1987	25,661.24	24,185	19,975	10,818	8.85	1,222
1989	1,138.43	1,059	875	491	8.86	55
1992	3,076.33	2,798	2,311	1,381	8.87	156
1993	30,619.32	27,601	22,797	13,947	8.88	1,571
1998	3,007,877.94	2,572,530	2,124,740	1,484,714	8.90	166,822
2000	12,101.92	10,071	8,318	6,204	8.91	696
2002	129,467.44	104,375	86,207	69,154	8.91	7,761
2003	285,392.23	225,784	186,483	155,988	8.92	17,487
2004	67,296.38	52,193	43,108	37,648	8.92	4,221
2005	69,029.48	52,331	43,222	39,613	8.93	4,436
2006	5,224.93	3,865	3,192	3,078	8.93	345
2007	958,429.65	689,552	569,524	580,591	8.93	65,016
2008	61,292.41	42,724	35,287	38,264	8.94	4,280
2009	41,827.06	28,142	23,243	26,949	8.94	3,014
2011	19,266.84	11,868	9,802	13,318	8.95	1,488
2018	35,425.17	9,229	7,623	34,888	8.98	3,885
	14,140,006.36	13,143,786	10,855,898	6,112,109		690,599

NAUGHTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -20

1963	2,455,742.19	2,530,318	1,980,202	966,689	8.74	110,605
1967	467,528.29	477,182	373,438	187,596	8.76	21,415
1968	526,530.10	535,949	419,428	212,408	8.77	24,220
1969	9,640.41	9,787	7,659	3,909	8.77	446
1971	1,891,530.13	1,909,386	1,494,267	775,569	8.78	88,334
1975	5,741.57	5,721	4,477	2,413	8.80	274
1976	42,696.53	42,400	33,182	18,054	8.80	2,052
1977	42,231.02	41,776	32,693	17,984	8.81	2,041
1978	99,811.16	98,365	76,979	42,794	8.81	4,857
1979	168,035.09	164,905	129,053	72,589	8.82	8,230
1980	112,658.61	110,103	86,166	49,025	8.82	5,558
1981	419,946.58	408,551	319,728	184,208	8.83	20,862
1982	250,777.13	242,865	190,064	110,869	8.83	12,556
1983	437,525.30	421,568	329,915	195,115	8.84	22,072
1984	373,523.26	358,094	280,241	167,987	8.84	19,003

NAUGHTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -20

1985	4,946,059.86	4,716,820	3,691,337	2,243,935	8.84	253,839
1986	335,942.09	318,489	249,246	153,884	8.85	17,388
1987	1,622,162.02	1,528,855	1,196,467	750,128	8.85	84,760
1988	738,212.55	691,242	540,959	344,896	8.86	38,927
1989	11,035.06	10,265	8,033	5,209	8.86	588
1990	1,174,830.33	1,084,824	848,973	560,824	8.87	63,227
1991	90,538.04	82,988	64,946	43,700	8.87	4,927
1992	223,695.71	203,433	159,205	109,230	8.87	12,315
1993	7,247,220.17	6,532,847	5,112,542	3,584,122	8.88	403,617
1994	5,391,802.41	4,817,230	3,769,917	2,700,246	8.88	304,082
1995	75,553.94	66,833	52,303	38,362	8.89	4,315
1996	949,846.84	831,542	650,757	489,060	8.89	55,012
1997	153,839.04	133,151	104,203	80,404	8.90	9,034
1998	1,358,172.57	1,161,596	909,054	720,753	8.90	80,983
1999	12,364.84	10,439	8,169	6,668	8.90	749
2000	197,382.35	164,262	128,550	108,309	8.91	12,156
2001	355,603.62	291,466	228,098	198,626	8.91	22,292
2002	299,675.96	241,594	189,069	170,542	8.91	19,141
2003	309,115.00	244,552	191,384	179,554	8.92	20,129
2004	571,135.07	442,956	346,653	338,709	8.92	37,972
2005	997,191.38	755,971	591,615	605,014	8.93	67,751
2006	851,371.29	629,753	492,839	528,807	8.93	59,217
2007	2,708,038.80	1,948,326	1,524,741	1,724,906	8.93	193,159
2008	1,639,295.06	1,142,661	894,235	1,072,919	8.94	120,013
2009	3,131,045.60	2,106,655	1,648,647	2,108,607	8.94	235,862
2010	873,579.39	563,930	441,326	606,969	8.95	67,818
2011	813,085.56	500,848	391,959	583,744	8.95	65,223
2012	835,431.03	486,852	381,006	621,512	8.95	69,443
2013	543,836.40	296,491	232,031	420,573	8.96	46,939
2014	1,432,388.84	720,738	564,042	1,154,824	8.96	128,887
2015	876,794.79	399,292	312,482	739,672	8.96	82,553
2016	825,525.72	329,969	258,230	732,400	8.97	81,650
2017	12,019,577.66	4,040,020	3,161,680	11,261,813	8.97	1,255,498
2018	1,047,281.32	272,825	213,510	1,043,227	8.98	116,172
2019	1,907,000.00	327,539	256,329	2,032,071	8.98	226,289
2020	1,231,000.00	77,908	60,970	1,416,230	8.98	157,709
	65,100,547.68	45,532,132	35,632,999	42,487,659		4,762,161

WYODAK PLANT
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -8

1978	38,467,283.90	34,118,973	33,434,040	8,110,626	8.81	920,616
1981	5,893.94	5,161	5,057	1,308	8.83	148
1983	27,105.81	23,505	23,033	6,241	8.84	706
1984	21,940.03	18,930	18,550	5,145	8.84	582
1985	213,203.92	182,990	179,317	50,944	8.84	5,763
1986	23,507.27	20,057	19,654	5,733	8.85	648
1987	1,937,998.58	1,643,872	1,610,872	482,167	8.85	54,482
1988	67,168.79	56,605	55,469	17,074	8.86	1,927
1989	873,557.20	731,337	716,656	226,786	8.86	25,597
1990	621,424.81	516,435	506,068	165,071	8.87	18,610
1991	144,686.92	119,359	116,963	39,299	8.87	4,431
1992	338,393.74	276,968	271,408	94,057	8.87	10,604
1993	291,848.63	236,772	232,019	83,178	8.88	9,367
1994	216,390.98	173,998	170,505	63,197	8.88	7,117
1995	160,299.68	127,616	125,054	48,070	8.89	5,407
1996	866,751.86	682,917	669,208	266,884	8.89	30,021
1997	94,267.48	73,432	71,958	29,851	8.90	3,354
1998	17,891.63	13,772	13,496	5,827	8.90	655
1999	16,902.91	12,843	12,585	5,670	8.90	637
2000	15,174.43	11,365	11,137	5,252	8.91	589
2001	200,481.80	147,890	144,921	71,599	8.91	8,036
2002	19,960.12	14,482	14,191	7,366	8.91	827
2003	116,056.95	82,635	80,976	44,365	8.92	4,974
2004	340,844.95	237,915	233,139	134,974	8.92	15,132
2005	190,210.15	129,778	127,173	78,254	8.93	8,763
2006	806,961.88	537,213	526,429	345,090	8.93	38,644
2007	303,953.44	196,814	192,863	135,407	8.93	15,163
2008	1,199,379.94	752,419	737,314	558,016	8.94	62,418
2009	2,007,500.72	1,215,632	1,191,228	976,872	8.94	109,270
2010	4,455.31	2,588	2,536	2,276	8.95	254
2011	706,473.27	391,659	383,797	379,195	8.95	42,368
2012	101,374.69	53,169	52,102	57,383	8.95	6,412
2013	120,942.85	59,342	58,151	72,468	8.96	8,088
2014	29,235.73	13,240	12,974	18,600	8.96	2,076
2015	364,981.88	149,591	146,588	247,592	8.96	27,633
2016	288,217.05	103,682	101,601	209,674	8.97	23,375
2017	533,367.84	161,348	158,109	417,928	8.97	46,592

WYODAK PLANT
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -8

2018	920,876.89	215,906	211,572	782,975	8.98	87,191
2019	626,000.00	96,767	94,824	581,256	8.98	64,728
2020	648,000.00	36,910	36,169	663,671	8.98	73,905
	53,950,967.97	43,645,887	42,769,703	15,497,343		1,747,110

BLUNDELL GEOTHERMAL UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -9

1984	5,234,498.73	3,873,078	3,409,390	2,296,214	16.39	140,098
1986	229,150.45	166,567	146,625	103,149	16.42	6,282
1987	25,055.69	18,036	15,877	11,434	16.44	695
1988	66,336.57	47,266	41,607	30,700	16.46	1,865
1990	110,223.33	76,849	67,649	52,495	16.49	3,183
1992	18,038.74	12,273	10,804	8,859	16.52	536
1993	14,164.99	9,513	8,374	7,066	16.53	427
1995	83,411.53	54,410	47,896	43,023	16.56	2,598
1996	56,827.08	36,492	32,123	29,818	16.57	1,800
1999	13,694.44	8,322	7,326	7,601	16.62	457
2000	2,229.66	1,327	1,168	1,262	16.63	76
2001	8,505.88	4,946	4,354	4,918	16.65	295
2002	19,947.33	11,322	9,967	11,776	16.66	707
2004	68,135.62	36,558	32,181	42,087	16.69	2,522
2005	5,570.20	2,896	2,549	3,522	16.70	211
2006	479,041.17	240,348	211,573	310,582	16.72	18,575
2008	48,420.11	22,386	19,706	33,072	16.74	1,976
2011	64,546.82	25,261	22,237	48,119	16.78	2,868
2018	10,069.86	1,411	1,242	9,734	16.88	577
	6,557,868.20	4,649,261	4,092,648	3,055,429		185,748

BLUNDELL GEOTHERMAL UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -8

2007	543,906.01	260,050	215,161	372,257	16.73	22,251
2011	15,750.08	6,107	5,053	11,957	16.78	713
2012	128,116.98	46,195	38,221	100,145	16.80	5,961
	687,773.07	312,352	258,435	484,360		28,925

BLUNDELL GEOTHERMAL STEAM FIELD
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -7

1994	10,795.74	7,016	7,240	4,311	16.55	260
2008	67,199.22	30,498	31,474	40,430	16.74	2,415
2009	124,490.11	53,784	55,504	77,700	16.76	4,636
2014	47,741.74	14,175	14,628	36,455	16.82	2,167
	250,226.81	105,473	108,847	158,896		9,478

BLUNDELL GEOTHERMAL COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -8

1992	1,206.62	813	595	709	16.52	43
2008	94,663.27	43,364	31,714	70,522	16.74	4,213
2009	467,487.39	203,858	149,091	355,795	16.76	21,229
2011	109,789.85	42,574	31,136	87,437	16.78	5,211
2012	65,567.13	23,641	17,290	53,523	16.80	3,186
2018	150,386.41	20,879	15,270	147,147	16.88	8,717
	889,100.67	335,129	245,096	715,132		42,599
	1,066,009,172.61	863,429,722	744,215,785	437,496,346		66,174,319

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 6.21

CHOLLA PLANT UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 4-2025
NET SALVAGE PERCENT.. -4

1978	6,917,984.24	6,438,396	5,137,638	2,057,066	4.19	490,947
1980	173,115.49	160,482	128,060	51,981	4.19	12,406
1981	108,256,002.95	100,143,211	79,911,139	32,675,104	4.19	7,798,354
1982	63,011.48	58,141	46,395	19,137	4.20	4,556
1983	746,717.97	687,372	548,501	228,085	4.20	54,306
1984	761,626.94	699,346	558,056	234,036	4.20	55,723
1985	751,863.54	688,559	549,448	232,490	4.20	55,355
1986	3,581,110.35	3,270,430	2,609,700	1,114,654	4.20	265,394
1987	254,768.50	231,898	185,047	79,912	4.21	18,981
1988	3,447,693.39	3,128,294	2,496,280	1,089,321	4.21	258,746
1989	965,925.13	873,507	697,031	307,531	4.21	73,048
1990	334,535.83	301,432	240,533	107,384	4.21	25,507
1991	56,653.01	50,833	40,563	18,356	4.22	4,350
1994	277,621.42	245,723	196,079	92,647	4.23	21,902
1996	805,358.33	705,278	562,790	274,783	4.23	64,961
1999	413,495.90	354,939	283,230	146,806	4.24	34,624
2000	2,339,953.64	1,992,130	1,589,657	843,895	4.25	198,564
2001	2,029,883.80	1,713,563	1,367,369	743,710	4.25	174,991
2002	583,171.33	487,716	389,182	217,316	4.25	51,133
2003	5,626,589.66	4,657,155	3,716,263	2,135,390	4.25	502,445
2004	7,000,555.97	5,724,355	4,567,856	2,712,723	4.26	636,789
2005	3,760,200.41	3,035,649	2,422,353	1,488,256	4.26	349,356
2006	409,510.14	325,819	259,993	165,897	4.26	38,943
2007	4,017,378.61	3,142,037	2,507,247	1,670,827	4.27	391,294
2008	150,901,095.42	115,825,886	92,425,421	64,511,718	4.27	15,108,131
2009	3,089,557.91	2,321,076	1,852,146	1,360,994	4.27	318,734
2010	131,617.57	96,339	76,875	60,007	4.28	14,020
2011	1,087,109.50	772,422	616,369	514,225	4.28	120,146
2012	885,523.87	607,124	484,466	436,479	4.28	101,981
2013	7,412,407.31	4,860,387	3,878,436	3,830,467	4.29	892,883
2014	4,118,335.15	2,557,763	2,041,015	2,242,054	4.29	522,623
2015	1,916,572.63	1,110,790	886,376	1,106,860	4.29	258,009
2016	5,456,436.41	2,876,389	2,295,268	3,379,426	4.30	785,913
2017	2,554,950.59	1,182,856	943,882	1,713,267	4.30	398,434
2018	4,490,736.31	1,703,936	1,359,687	3,310,678	4.30	769,925
2019	1,545,000.00	410,714	327,737	1,279,063	4.31	296,766
	337,164,070.70	273,441,947	218,198,090	132,452,544		31,170,240

COLSTRIP GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -7

1984	46,493,468.50	40,970,472	35,272,396	14,475,615	6.65	2,176,784
1986	50,239,317.58	43,904,195	37,798,104	15,957,966	6.66	2,396,091
1987	5,382.49	4,681	4,030	1,729	6.67	259
1988	13,378.36	11,578	9,968	4,347	6.68	651
1989	77,870.06	67,056	57,730	25,591	6.68	3,831
1990	12,240.79	10,482	9,024	4,073	6.69	609
1991	7,593.09	6,465	5,566	2,559	6.69	383
1992	186,490.34	157,792	135,847	63,698	6.70	9,507
1993	33,002.56	27,733	23,876	11,437	6.71	1,704
1994	9,961.42	8,310	7,154	3,504	6.72	521
1995	44,547.26	36,888	31,758	15,908	6.72	2,367
1996	16,469.90	13,523	11,642	5,981	6.73	889
1997	133,864.55	108,916	93,768	49,467	6.74	7,339
1998	13,234.98	10,663	9,180	4,981	6.75	738
1999	33,148.62	26,424	22,749	12,720	6.76	1,882
2000	11,417.96	9,001	7,749	4,468	6.76	661
2001	861,645.83	670,690	577,412	344,549	6.77	50,894
2002	177,002.37	135,889	116,990	72,403	6.78	10,679
2003	1,129,815.32	854,174	735,378	473,525	6.79	69,739
2004	241,525.06	179,556	154,584	103,848	6.80	15,272
2005	1,151,506.41	840,029	723,200	508,912	6.81	74,730
2006	1,010,201.50	722,192	621,751	459,164	6.81	67,425
2007	1,396,254.62	974,935	839,343	654,649	6.82	95,990
2008	174,973.48	118,987	102,439	84,783	6.83	12,413
2009	1,182,471.28	779,871	671,408	593,836	6.84	86,818
2010	1,359,798.11	865,934	745,502	709,482	6.85	103,574
2011	824,537.80	504,544	434,373	447,882	6.85	65,384
2012	448,945.33	261,702	225,305	255,066	6.86	37,182
2013	1,286,268.51	707,147	608,799	767,509	6.87	111,719
2014	3,467,705.31	1,775,040	1,528,172	2,182,273	6.88	317,191
2015	286,405.17	134,089	115,440	191,013	6.89	27,723
2016	3,191,739.45	1,330,991	1,145,880	2,269,281	6.89	329,359
2017	3,477,262.36	1,235,412	1,063,594	2,657,077	6.90	385,084
2018	873,402.50	245,354	211,231	723,310	6.91	104,676
2019	1,169,000.00	220,384	189,734	1,061,096	6.92	153,338
2020	3,471,000.00	249,913	215,156	3,498,814	6.93	504,879
	124,512,848.87	98,181,012	84,526,231	48,702,517		7,228,285

CRAIG UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -2

1980	19,357,999.62	17,310,581	17,004,208	2,740,951	4.81	569,844
1983	86,182.37	76,461	75,108	12,798	4.82	2,655
1984	281,743.60	249,261	244,849	42,529	4.82	8,823
1985	78,084.22	68,852	67,633	12,012	4.83	2,487
1986	83,502.51	73,398	72,099	13,074	4.83	2,707
1987	23,517.51	20,602	20,237	3,750	4.83	776
1988	46,505.30	40,596	39,878	7,558	4.83	1,565
1989	27,717.60	24,095	23,669	4,603	4.84	951
1991	26,990.46	23,259	22,847	4,683	4.85	966
1993	295,626.57	252,331	247,865	53,674	4.85	11,067
1994	17,409.28	14,774	14,513	3,245	4.86	668
1995	175,668.15	148,224	145,601	33,581	4.86	6,910
1996	97,339.91	81,625	80,180	19,106	4.86	3,931
1997	22,556.29	18,781	18,449	4,559	4.87	936
1998	764,064.48	631,551	620,373	158,972	4.87	32,643
1999	12,448.22	10,203	10,022	2,675	4.88	548
2000	71,654.62	58,227	57,196	15,891	4.88	3,256
2001	14,159.92	11,391	11,189	3,254	4.89	665
2002	17,375.15	13,833	13,588	4,134	4.89	845
2003	6,530,473.50	5,139,026	5,048,073	1,613,010	4.89	329,859
2004	230,898.90	179,278	176,105	59,412	4.90	12,125
2005	66,899.63	51,204	50,298	17,940	4.90	3,661
2006	26,371.80	19,851	19,500	7,400	4.91	1,507
2007	55,242.60	40,830	40,107	16,240	4.91	3,308
2008	374,388.25	270,834	266,041	115,835	4.92	23,544
2010	107,857.28	74,097	72,786	37,229	4.92	7,567
2011	1,437,902.86	954,943	938,042	528,619	4.93	107,225
2012	15,742.66	10,056	9,878	6,179	4.93	1,253
2013	140,742.90	85,665	84,149	59,409	4.94	12,026
2014	116,269.65	66,703	65,522	53,073	4.94	10,744
2015	166,346.00	88,532	86,965	82,708	4.94	16,743
2016	89,660.28	43,140	42,376	49,077	4.95	9,915
2017	1,052,378.83	440,867	433,064	640,362	4.95	129,366
2018	42,686.63	14,475	14,219	29,322	4.96	5,912
	31,954,407.55	26,607,546	26,136,630	6,456,865		1,326,998

CRAIG UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -2

1979	18,120,483.88	15,853,702	13,134,107	5,348,787	5.73	933,471
1983	80,972.78	70,013	58,003	24,589	5.74	4,284
1984	236,731.38	203,962	168,974	72,492	5.75	12,607
1985	48,210.37	41,394	34,293	14,881	5.75	2,588
1986	82,603.84	70,662	58,540	25,716	5.75	4,472
1987	34,733.63	29,588	24,512	10,916	5.76	1,895
1988	46,147.56	39,148	32,432	14,638	5.76	2,541
1989	50,114.46	42,312	35,054	16,063	5.77	2,784
1990	190,770.50	160,313	132,812	61,774	5.77	10,706
1993	23,331.24	19,279	15,972	7,826	5.79	1,352
1994	32,856.02	26,984	22,355	11,158	5.79	1,927
1995	899,759.79	733,763	607,891	309,864	5.80	53,425
1996	119,824.20	97,020	80,377	41,844	5.80	7,214
1997	69,563.66	55,866	46,283	24,672	5.81	4,246
1998	3,067.25	2,442	2,023	1,106	5.82	190
1999	20,978.33	16,548	13,709	7,689	5.82	1,321
2000	77,552.76	60,538	50,153	28,951	5.83	4,966
2001	149,743.98	115,636	95,799	56,939	5.83	9,767
2002	1,107,762.65	844,749	699,838	430,080	5.84	73,644
2003	193,014.47	145,181	120,276	76,599	5.85	13,094
2004	10,158,809.43	7,529,433	6,237,810	4,124,176	5.85	704,987
2005	6,537.38	4,764	3,947	2,721	5.86	464
2006	24,048.24	17,207	14,255	10,274	5.86	1,753
2007	99,302.94	69,562	57,629	43,660	5.87	7,438
2008	3,582.85	2,449	2,029	1,626	5.88	277
2009	36,111.68	24,033	19,910	16,924	5.88	2,878
2010	311,316.48	200,649	166,229	151,314	5.89	25,690
2012	15,409.91	9,155	7,585	8,134	5.90	1,379
2013	2,955,564.67	1,663,890	1,378,461	1,636,215	5.91	276,855
2014	30,634.30	16,172	13,398	17,849	5.91	3,020
2015	73,848.96	35,828	29,682	45,644	5.92	7,710
2017	38,462,948.68	14,403,320	11,932,528	27,299,680	5.93	4,603,656
2018	361,229.71	107,906	89,395	279,059	5.94	46,980
2020	356,000.00	28,149	23,320	339,800	5.95	57,109
	74,483,567.98	42,741,617	35,409,582	40,563,658		6,886,690

CRAIG COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -2

1979	11,585,764.82	10,136,444	9,556,667	2,260,813	5.73	394,557
1982	578.14	501	472	117	5.74	20
1983	57,810.07	49,986	47,127	11,839	5.74	2,063
1984	15,995.48	13,781	12,993	3,323	5.75	578
1985	28,696.37	24,639	23,230	6,041	5.75	1,051
1986	101,936.98	87,200	82,212	21,763	5.75	3,785
1987	51,669.34	44,015	41,497	11,205	5.76	1,945
1988	43,812.93	37,167	35,041	9,648	5.76	1,675
1989	408.69	345	325	92	5.77	16
1990	124,374.64	104,518	98,540	28,322	5.77	4,908
1991	10,295.75	8,606	8,114	2,388	5.78	413
1993	731,669.89	604,580	570,000	176,304	5.79	30,450
1994	181,451.82	149,023	140,499	44,582	5.79	7,700
1995	256,150.71	208,894	196,946	64,328	5.80	11,091
1996	62,162.37	50,332	47,453	15,952	5.80	2,750
1997	795,348.23	638,734	602,200	209,055	5.81	35,982
1998	94,299.07	75,069	70,775	25,410	5.82	4,366
1999	94,225.44	74,328	70,077	26,033	5.82	4,473
2000	160,433.32	125,235	118,072	45,570	5.83	7,816
2001	126,493.36	97,681	92,094	36,929	5.83	6,334
2002	163,297.59	124,526	117,403	49,160	5.84	8,418
2003	8,558,312.27	6,437,379	6,069,178	2,660,300	5.85	454,752
2004	275,889.52	204,482	192,786	88,621	5.85	15,149
2005	149,118.99	108,664	102,449	49,653	5.86	8,473
2006	370,354.68	264,992	249,835	127,927	5.86	21,831
2008	357,881.86	244,657	230,663	134,376	5.88	22,853
2009	184,990.11	123,116	116,074	72,616	5.88	12,350
2010	289,581.07	186,640	175,965	119,408	5.89	20,273
2011	293,327.05	182,257	171,832	127,361	5.89	21,623
2012	111,356.65	66,157	62,373	51,211	5.90	8,680
2013	604,094.82	340,086	320,634	295,543	5.91	50,007
2014	80,934.58	42,725	40,281	42,272	5.91	7,153
2015	551,575.44	267,598	252,292	310,315	5.92	52,418
2017	106,525.11	39,891	37,609	71,046	5.93	11,981
2018	2,230,115.73	666,174	628,071	1,646,647	5.94	277,213
2019	658,000.00	134,594	126,896	544,264	5.94	91,627
2020	2,033,000.00	160,750	151,556	1,922,104	5.95	323,043
	31,541,932.89	22,125,766	20,860,232	11,312,539		1,929,817

DAVE JOHNSTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -11

1958	3,296,197.51	3,196,749	3,259,856	398,924	6.52	61,185
1961	61,070.72	58,997	60,162	7,627	6.53	1,168
1963	1,076.61	1,037	1,057	138	6.55	21
1964	315,300.27	303,201	309,186	40,797	6.55	6,229
1965	9,178.23	8,811	8,985	1,203	6.56	183
1966	4,510.21	4,323	4,408	598	6.56	91
1967	592.15	566	577	80	6.57	12
1968	488.37	466	475	67	6.57	10
1969	2,321.76	2,213	2,257	320	6.58	49
1971	5,841.94	5,545	5,654	830	6.59	126
1972	6,164.97	5,840	5,955	888	6.59	135
1973	15,346.13	14,503	14,789	2,245	6.60	340
1974	659.46	622	634	98	6.60	15
1975	45,783.23	43,058	43,908	6,911	6.61	1,046
1976	10,974,513.05	10,295,981	10,499,233	1,682,476	6.61	254,535
1977	5,013,786.06	4,690,381	4,782,973	782,329	6.62	118,177
1978	16,684.03	15,566	15,873	2,646	6.62	400
1979	12,894.13	11,992	12,229	2,084	6.63	314
1980	12,576.75	11,662	11,892	2,068	6.63	312
1981	30,969.54	28,619	29,184	5,192	6.64	782
1982	44,113.99	40,632	41,434	7,532	6.64	1,134
1983	3,415.44	3,134	3,196	595	6.65	89
1987	16,083.54	14,512	14,798	3,054	6.67	458
1988	549,993.01	493,778	503,526	106,967	6.68	16,013
1989	210,256.41	187,826	191,534	41,851	6.68	6,265
1990	126,714.88	112,565	114,787	25,866	6.69	3,866
1991	149,060.62	131,669	134,268	31,189	6.69	4,662
1992	120,182.29	105,489	107,571	25,831	6.70	3,855
1993	1,171,165.95	1,020,950	1,041,104	258,890	6.71	38,583
1994	24,134.73	20,885	21,297	5,492	6.72	817
1995	38,008.75	32,650	33,295	8,895	6.72	1,324
1996	125,054.01	106,519	108,622	30,188	6.73	4,486
1997	1,818,151.15	1,534,600	1,564,894	453,253	6.74	67,248
1998	139,320.70	116,438	118,737	35,909	6.75	5,320
1999	132,679.53	109,719	111,885	35,389	6.76	5,235
2000	520,738.58	425,862	434,269	143,751	6.76	21,265
2001	343,307.10	277,214	282,686	98,384	6.77	14,532
2002	2,260,524.93	1,800,339	1,835,879	673,303	6.78	99,307

DAVE JOHNSTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -11

2003	783,909.07	614,814	626,951	243,188	6.79	35,816
2004	1,252,597.34	966,024	985,094	405,289	6.80	59,601
2005	764,942.58	578,890	590,318	258,768	6.81	37,998
2006	767,577.28	569,254	580,492	271,519	6.81	39,871
2007	1,123,494.18	813,806	829,871	417,207	6.82	61,174
2008	8,527,080.16	6,015,424	6,134,174	3,330,885	6.83	487,684
2009	2,108,636.70	1,442,691	1,471,171	869,416	6.84	127,108
2010	325,409.79	214,971	219,215	141,990	6.85	20,728
2011	126,181.44	80,098	81,679	58,382	6.85	8,523
2012	749,739.39	453,380	462,330	369,881	6.86	53,919
2013	945,825.76	539,421	550,070	499,797	6.87	72,751
2014	701,185.88	372,339	379,689	398,627	6.88	57,940
2015	3,592,662.51	1,744,886	1,779,332	2,208,524	6.89	320,540
2016	1,216,083.89	526,078	536,463	813,390	6.89	118,054
2017	1,156,072.37	426,087	434,498	848,742	6.90	123,006
2018	1,974,563.62	575,426	586,785	1,604,980	6.91	232,269
2019	432,000.00	84,487	86,155	393,365	6.92	56,845
2020	3,273,000.00	244,467	249,293	3,383,737	6.93	488,274
	57,439,822.69	41,497,456	42,316,653	21,441,550		3,141,690

DAVE JOHNSTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -11

1960	3,405,715.05	3,294,305	3,253,937	526,407	6.53	80,614
1961	53,009.66	51,210	50,582	8,258	6.53	1,265
1962	297.07	287	283	46	6.54	7
1963	223.66	215	212	36	6.55	5
1964	66,799.25	64,236	63,449	10,698	6.55	1,633
1965	2,197.08	2,109	2,083	356	6.56	54
1966	3,344.57	3,206	3,167	546	6.56	83
1967	592.15	566	559	98	6.57	15
1968	488.37	466	460	82	6.57	12
1969	2,321.76	2,213	2,186	391	6.58	59
1971	857.61	814	804	148	6.59	22
1972	6,164.98	5,840	5,768	1,075	6.59	163
1973	15,314.15	14,472	14,295	2,704	6.60	410

DAVE JOHNSTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -11

1974	422.03	398	393	75	6.60	11
1975	45,783.23	43,058	42,530	8,289	6.61	1,254
1976	11,363,363.38	10,660,789	10,530,152	2,083,181	6.61	315,156
1977	4,924,402.16	4,606,763	4,550,312	915,775	6.62	138,335
1978	16,684.02	15,566	15,375	3,144	6.62	475
1979	13,057.49	12,144	11,995	2,499	6.63	377
1980	988.60	917	906	192	6.63	29
1981	30,969.53	28,619	28,268	6,108	6.64	920
1982	51,376.45	47,321	46,741	10,287	6.64	1,549
1983	3,415.43	3,134	3,096	696	6.65	105
1988	800,472.97	718,657	709,851	178,674	6.68	26,748
1989	12,169.02	10,871	10,738	2,770	6.68	415
1990	176,824.10	157,079	155,154	41,121	6.69	6,147
1991	147,059.95	129,902	128,310	34,926	6.69	5,221
1992	1,059,898.76	930,319	918,919	257,569	6.70	38,443
1993	278,224.01	242,539	239,567	69,262	6.71	10,322
1994	691,831.22	598,680	591,344	176,589	6.72	26,278
1995	76,935.68	66,089	65,279	20,119	6.72	2,994
1996	202,654.46	172,617	170,502	54,445	6.73	8,090
1997	297,294.15	250,929	247,854	82,142	6.74	12,187
1998	390,767.18	326,585	322,583	111,169	6.75	16,469
1999	195,228.34	161,444	159,466	57,238	6.76	8,467
2000	2,725,114.12	2,228,608	2,201,299	823,578	6.76	121,831
2001	470,947.69	380,281	375,621	147,131	6.77	21,733
2002	74,741.85	59,526	58,797	24,167	6.78	3,564
2003	92,027.60	72,177	71,293	30,858	6.79	4,545
2004	500,806.01	386,230	381,497	174,398	6.80	25,647
2005	130,485.12	98,748	97,538	47,301	6.81	6,946
2006	716,106.56	531,082	524,574	270,304	6.81	39,692
2007	8,478,756.68	6,141,610	6,066,351	3,345,069	6.82	490,479
2008	1,946,646.19	1,373,260	1,356,432	804,345	6.83	117,766
2009	1,654,673.72	1,132,098	1,118,225	718,463	6.84	105,038
2010	477,610.57	315,517	311,651	218,497	6.85	31,897
2011	114,710.61	72,817	71,925	55,404	6.85	8,088
2012	784,154.36	474,191	468,380	402,031	6.86	58,605
2013	1,228,423.49	700,592	692,007	671,543	6.87	97,750
2014	5,878,757.22	3,121,696	3,083,443	3,441,978	6.88	500,288
2015	3,112,220.11	1,511,545	1,493,023	1,961,542	6.89	284,694
2016	657,491.45	284,431	280,946	448,870	6.89	65,148

DAVE JOHNSTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -11

2017	698,817.96	257,559	254,403	521,285	6.90	75,549
2018	4,146,930.43	1,208,496	1,193,687	3,409,406	6.91	493,402
2019	572,000.00	111,867	110,496	524,424	6.92	75,784
	58,798,569.26	43,086,690	42,558,707	22,707,705		3,332,780

DAVE JOHNSTON UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1964	6,611,270.19	6,300,296	6,708,114	564,283	6.55	86,150
1965	2,197.08	2,090	2,225	192	6.56	29
1966	3,403.94	3,233	3,442	302	6.56	46
1967	1,408.91	1,336	1,422	127	6.57	19
1968	5,454.14	5,162	5,496	503	6.57	77
1969	2,321.76	2,193	2,335	219	6.58	33
1971	857.61	807	859	84	6.59	13
1972	4,533.27	4,256	4,531	455	6.59	69
1973	16,301.04	15,266	16,254	1,677	6.60	254
1974	422.03	394	420	45	6.60	7
1975	169,977.31	158,418	168,672	18,303	6.61	2,769
1976	94,857.77	88,191	93,900	10,444	6.61	1,580
1977	104,145.88	96,550	102,800	11,761	6.62	1,777
1978	8,464.62	7,826	8,333	979	6.62	148
1980	21,106.93	19,396	20,652	2,566	6.63	387
1982	65,524.38	59,809	63,680	8,396	6.64	1,264
1984	55,649.55	50,414	53,677	7,537	6.65	1,133
1985	6,902,704.18	6,226,998	6,630,072	962,903	6.66	144,580
1986	173,015.46	155,438	165,500	24,818	6.66	3,726
1988	866,011.37	770,492	820,366	132,247	6.68	19,797
1989	632,169.42	559,640	595,866	99,521	6.68	14,898
1990	613,391.72	539,987	574,940	99,791	6.69	14,916
1991	188,943.27	165,395	176,101	31,737	6.69	4,744
1992	852,967.85	741,942	789,968	148,297	6.70	22,134
1993	412,292.90	356,174	379,229	74,293	6.71	11,072
1994	1,358,021.36	1,164,585	1,239,969	253,855	6.72	37,776
1995	104,800.73	89,215	94,990	20,291	6.72	3,019
1996	4,049,446.84	3,418,166	3,639,424	814,968	6.73	121,095

DAVE JOHNSTON UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1997	322,275.06	269,564	287,013	67,490	6.74	10,013
1998	301,317.99	249,558	265,712	65,738	6.75	9,739
1999	4,231,198.13	3,467,467	3,691,916	962,402	6.76	142,367
2000	576,546.93	467,254	497,499	136,702	6.76	20,222
2001	2,372,867.02	1,898,782	2,021,690	588,464	6.77	86,922
2002	133,533.62	105,391	112,213	34,674	6.78	5,114
2003	305,290.08	237,280	252,639	83,180	6.79	12,250
2004	727,245.12	555,811	591,789	208,181	6.80	30,615
2005	7,441,244.98	5,580,621	5,941,855	2,243,515	6.81	329,444
2006	631,257.52	463,938	493,969	200,415	6.81	29,430
2007	569,922.35	409,106	435,587	191,327	6.82	28,054
2008	491,498.96	343,604	365,845	174,803	6.83	25,593
2009	2,023,445.90	1,371,933	1,460,738	765,052	6.84	111,850
2010	166,064,360.24	108,716,524	115,753,747	66,917,049	6.85	9,768,912
2011	291,668.74	183,479	195,356	125,480	6.85	18,318
2012	694,636.86	416,274	443,219	320,881	6.86	46,776
2013	184,293.90	104,159	110,901	91,822	6.87	13,366
2014	823,850.31	433,534	461,597	444,639	6.88	64,628
2015	9,036,101.92	4,349,121	4,630,640	5,309,072	6.89	770,547
2016	810,735.04	347,565	370,063	521,746	6.89	75,725
2017	922,370.66	336,890	358,697	655,911	6.90	95,060
2018	1,015,142.82	293,167	312,144	804,513	6.91	116,427
2019	8,196,000.00	1,588,459	1,691,280	7,324,320	6.92	1,058,428
	231,488,465.66	153,193,150	163,109,346	91,527,966		13,363,312

DAVE JOHNSTON UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1972	14,001,492.49	13,144,223	13,840,883	1,560,759	6.59	236,837
1974	231,502.32	216,325	227,790	26,862	6.60	4,070
1975	111,085.84	103,532	109,019	13,175	6.61	1,993
1976	500,195.67	465,042	489,690	60,525	6.61	9,157
1977	209,261.11	193,999	204,281	25,906	6.62	3,913
1978	2,978.26	2,754	2,900	376	6.62	57
1979	21,592.97	19,902	20,957	2,795	6.63	422
1980	38,898.66	35,746	37,641	5,148	6.63	776

DAVE JOHNSTON UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1982	35,912.41	32,780	34,517	4,986	6.64	751
1987	164,970.07	147,506	155,324	26,143	6.67	3,919
1988	735,634.34	654,495	689,184	120,014	6.68	17,966
1989	3,330,018.17	2,947,962	3,104,208	558,812	6.68	83,654
1990	251,237.92	221,172	232,894	43,467	6.69	6,497
1991	1,514,247.38	1,325,525	1,395,779	269,893	6.69	40,343
1992	131,108.58	114,043	120,087	24,132	6.70	3,602
1993	879,290.96	759,606	799,866	167,354	6.71	24,941
1994	29,119.13	24,971	26,294	5,737	6.72	854
1995	3,538,340.37	3,012,115	3,171,761	720,414	6.72	107,204
1996	272,487.41	230,009	242,200	57,536	6.73	8,549
1997	417,515.63	349,227	367,736	91,531	6.74	13,580
1998	247,907.45	205,323	216,205	56,493	6.75	8,369
1999	5,864,319.21	4,805,810	5,060,524	1,390,227	6.76	205,655
2000	64,293.16	52,105	54,867	15,856	6.76	2,346
2001	3,047,755.54	2,438,832	2,568,093	784,438	6.77	115,870
2002	470,588.86	371,412	391,097	126,550	6.78	18,665
2003	7,812,161.53	6,071,823	6,393,637	2,199,741	6.79	323,968
2004	174,567.51	133,417	140,488	51,536	6.80	7,579
2005	331,534.80	248,637	261,815	102,873	6.81	15,106
2006	1,007,575.94	740,511	779,759	328,575	6.81	48,249
2007	370,006.63	265,601	279,678	127,329	6.82	18,670
2008	364,875.65	255,082	268,602	132,762	6.83	19,438
2009	66,389,428.71	45,013,228	47,398,984	25,629,387	6.84	3,746,986
2010	473,810.01	310,187	326,627	194,564	6.85	28,404
2011	532,198.12	334,789	352,533	232,885	6.85	33,998
2012	103,186,937.41	61,836,733	65,114,156	48,391,475	6.86	7,054,151
2013	418,790.05	236,692	249,237	211,432	6.87	30,776
2014	208,511.44	109,725	115,541	113,822	6.88	16,544
2015	3,375,810.12	1,624,794	1,710,910	2,002,481	6.89	290,636
2016	797,383.57	341,841	359,959	517,163	6.89	75,060
2017	5,824,674.78	2,127,428	2,240,184	4,166,958	6.90	603,907
2018	4,560,048.39	1,316,915	1,386,713	3,629,340	6.91	525,230
2019	2,390,000.00	463,204	487,754	2,141,246	6.92	309,429
2020	1,226,000.00	90,747	95,557	1,253,043	6.93	180,814
	235,556,068.57	153,395,770	161,525,934	97,585,741		14,248,935

DAVE JOHNSTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1958	154,580.49	148,566	156,430	13,609	6.52	2,087
1960	140,681.42	134,853	141,991	12,759	6.53	1,954
1961	500.32	479	504	46	6.53	7
1963	1,186.77	1,133	1,193	112	6.55	17
1964	1,097,163.71	1,045,556	1,100,897	105,983	6.55	16,181
1965	77,569.61	73,793	77,699	7,628	6.56	1,163
1966	27,919.74	26,519	27,923	2,789	6.56	425
1967	18,494.83	17,534	18,462	1,882	6.57	286
1969	6,068.53	5,732	6,035	640	6.58	97
1970	248,943.81	234,693	247,115	26,723	6.58	4,061
1972	1,537,288.81	1,443,165	1,519,551	171,466	6.59	26,019
1973	1,110,119.59	1,039,647	1,094,675	126,456	6.60	19,160
1974	151,203.00	141,290	148,768	17,555	6.60	2,660
1975	230,202.94	214,548	225,904	27,319	6.61	4,133
1976	94,108.34	87,494	92,125	11,394	6.61	1,724
1977	27,626.56	25,612	26,968	3,422	6.62	517
1978	304,446.92	281,483	296,382	38,510	6.62	5,817
1979	20,024.36	18,456	19,433	2,594	6.63	391
1980	1,627.41	1,495	1,574	216	6.63	33
1981	32,065.53	29,365	30,919	4,353	6.64	656
1982	115,904.41	105,794	111,394	16,101	6.64	2,425
1983	60,559.46	55,064	57,979	8,637	6.65	1,299
1984	212,970.88	192,934	203,146	31,122	6.65	4,680
1986	333,013.75	299,181	315,017	51,299	6.66	7,703
1987	322,157.69	288,052	303,299	51,075	6.67	7,657
1989	130,636.85	115,649	121,770	21,930	6.68	3,283
1990	121,588.98	107,038	112,703	21,044	6.69	3,146
1991	37,407.40	32,745	34,478	6,670	6.69	997
1992	132,679.71	115,410	121,519	24,429	6.70	3,646
1993	1,906,420.73	1,646,928	1,734,099	362,963	6.71	54,093
1994	5,158,219.56	4,423,483	4,657,617	1,016,425	6.72	151,254
1996	838,584.38	707,855	745,322	177,121	6.73	26,318
1997	5,242,476.26	4,385,017	4,617,115	1,149,609	6.74	170,565
1999	17,497,070.06	14,338,849	15,097,800	4,148,977	6.76	613,754
2000	236,675.21	191,810	201,962	58,380	6.76	8,636
2001	1,058,164.63	846,750	891,568	272,413	6.77	40,238
2002	3,243,793.07	2,560,164	2,695,673	872,500	6.78	128,687
2003	173,662.68	134,975	142,119	48,910	6.79	7,203
2004	1,904,619.74	1,455,642	1,532,689	562,393	6.80	82,705

DAVE JOHNSTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

2005	1,319,052.97	989,234	1,041,594	409,364	6.81	60,112
2006	2,064,912.82	1,517,593	1,597,919	673,485	6.81	98,896
2007	4,255,738.66	3,054,884	3,216,578	1,464,734	6.82	214,770
2008	663,265.48	463,685	488,228	241,364	6.83	35,339
2009	2,047,796.42	1,388,443	1,461,933	790,643	6.84	115,591
2010	57,113,081.60	37,389,936	39,368,974	23,455,416	6.85	3,424,148
2011	2,110,028.00	1,327,351	1,397,607	923,424	6.85	134,806
2012	2,188,323.11	1,311,394	1,380,806	1,026,350	6.86	149,614
2013	3,122,343.04	1,764,686	1,858,090	1,576,487	6.87	229,474
2014	2,479,399.66	1,304,732	1,373,791	1,353,549	6.88	196,737
2015	1,738,676.04	836,833	881,126	1,031,417	6.89	149,698
2016	1,528,241.50	655,162	689,840	991,226	6.89	143,864
2017	1,289,811.65	471,096	496,031	922,762	6.90	133,734
2018	1,724,094.83	497,908	524,262	1,372,242	6.91	198,588
2019	13,207,000.00	2,559,635	2,695,116	11,832,584	6.92	1,709,911
2020	1,594,000.00	117,986	124,231	1,629,169	6.93	235,089
	142,454,193.92	92,625,311	97,527,941	59,171,673		8,636,048

GADSBY UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1951	2,812,501.35	2,605,015	2,952,342	253,909	10.49	24,205
1954	782.15	721	817	75	10.54	7
1955	917.38	844	957	89	10.55	8
1957	409.01	375	425	41	10.59	4
1958	543.74	497	563	57	10.60	5
1959	19,683.16	17,960	20,355	2,084	10.62	196
1964	5,443.71	4,909	5,564	642	10.70	60
1965	4,215.30	3,792	4,298	508	10.71	47
1972	159,923.80	140,837	159,615	22,698	10.82	2,098
1978	7,875.02	6,774	7,677	1,300	10.90	119
1979	250,910.98	214,872	243,521	42,518	10.91	3,897
1985	82,250.48	68,159	77,247	16,519	11.00	1,502
1994	5,624,258.07	4,322,545	4,898,871	1,512,783	11.15	135,676
1999	22,868.22	16,442	18,634	7,436	11.26	660
2001	13,974.57	9,708	11,002	4,929	11.30	436

GADSBY UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

2002	17,828.90	12,139	13,757	6,567	11.33	580
2003	2,574.63	1,716	1,945	990	11.35	87
2008	36,752.46	21,130	23,947	17,951	11.47	1,565
2009	299,699.33	165,461	187,522	154,135	11.49	13,415
2012	7,017.65	3,289	3,728	4,273	11.56	370
2013	21,198.38	9,233	10,464	13,702	11.58	1,183
2014	270,560.25	107,599	121,945	186,493	11.61	16,063
2015	103,580.97	36,918	41,840	76,242	11.63	6,556
2016	109,051.82	33,800	38,307	86,013	11.65	7,383
2018	201,128.16	39,430	44,687	184,599	11.70	15,778
	10,075,949.49	7,844,165	8,890,029	2,596,553		231,900

GADSBY UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1952	3,572,073.80	3,302,810	3,732,652	339,512	10.51	32,304
1958	255.50	234	264	27	10.60	3
1959	14,551.41	13,277	15,005	1,584	10.62	149
1960	588.30	536	606	65	10.63	6
1961	2,355.39	2,140	2,419	267	10.65	25
1965	3,840.27	3,455	3,905	473	10.71	44
1972	731,995.96	644,632	728,527	105,948	10.82	9,792
1976	25,785.45	22,373	25,285	4,111	10.87	378
1977	710,996.72	614,208	694,144	116,392	10.89	10,688
1978	7,503.55	6,455	7,295	1,259	10.90	116
1979	475,272.75	407,008	459,978	81,833	10.91	7,501
1980	9,461.71	8,062	9,111	1,675	10.93	153
1982	67,198.26	56,686	64,063	12,543	10.95	1,145
1983	94,145.11	78,963	89,240	18,086	10.97	1,649
1984	8,128.17	6,779	7,661	1,605	10.98	146
1985	309,734.28	256,670	290,074	63,023	11.00	5,729
1987	585,923.03	479,089	541,440	126,512	11.03	11,470
1992	1,088.21	854	965	275	11.11	25
1994	5,403,580.69	4,152,942	4,693,424	1,466,658	11.15	131,539
1995	42,045.60	31,950	36,108	11,824	11.17	1,059
2001	13,974.57	9,708	10,971	4,960	11.30	439

GADSBY UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

2002	17,828.90	12,139	13,719	6,606	11.33	583
2003	2,573.85	1,715	1,938	996	11.35	88
2004	92,878.38	60,470	68,340	37,542	11.37	3,302
2006	60,046.38	36,982	41,795	26,658	11.42	2,334
2007	149,871.52	89,413	101,050	69,804	11.44	6,102
2008	32,170.99	18,496	20,903	15,772	11.47	1,375
2009	222,539.17	122,862	138,852	114,843	11.49	9,995
2012	332,585.74	155,871	176,157	202,991	11.56	17,560
2014	134,297.01	53,408	60,359	92,740	11.61	7,988
2015	32,191.39	11,474	12,967	23,731	11.63	2,040
2016	38,792.99	12,024	13,589	30,635	11.65	2,630
2018	997,768.61	195,608	221,065	916,391	11.70	78,324
	14,194,043.66	10,869,293	12,283,871	3,897,339		346,681

GADSBY UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1955	4,954,371.55	4,557,471	5,144,034	503,949	10.55	47,768
1958	3,495.41	3,196	3,607	377	10.60	36
1966	262.82	236	266	33	10.73	3
1972	203,905.51	179,569	202,680	29,772	10.82	2,752
1976	35,133.08	30,483	34,406	5,645	10.87	519
1978	144,138.39	123,988	139,946	24,372	10.90	2,236
1979	307,214.93	263,089	296,950	53,276	10.91	4,883
1980	9,744.43	8,303	9,372	1,737	10.93	159
1981	24,812.81	21,039	23,747	4,540	10.94	415
1982	102,487.14	86,455	97,582	19,253	10.95	1,758
1983	48,091.18	40,336	45,527	9,297	10.97	847
1984	17,415.23	14,524	16,393	3,460	10.98	315
1985	975,295.56	808,205	912,224	199,613	11.00	18,147
1986	229,841.80	189,262	213,621	48,399	11.01	4,396
1987	88,102.26	72,038	81,310	19,127	11.03	1,734
1990	38,338.88	30,637	34,580	9,126	11.07	824
1992	2,256,568.53	1,770,566	1,998,444	574,044	11.11	51,669
1993	507,443.89	394,209	444,945	133,541	11.13	11,998
1994	790,677.20	607,678	685,888	215,484	11.15	19,326

GADSBY UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1995	14,828.93	11,268	12,718	4,187	11.17	375
2000	255,765.24	180,909	204,193	87,380	11.28	7,746
2001	14,398.04	10,003	11,290	5,123	11.30	453
2002	17,828.93	12,139	13,701	6,624	11.33	585
2003	2,573.85	1,715	1,936	998	11.35	88
2004	194,600.45	126,698	143,004	78,840	11.37	6,934
2005	3,750.84	2,378	2,684	1,592	11.40	140
2006	31,903.12	19,649	22,178	14,192	11.42	1,243
2008	891,443.07	512,513	578,475	437,770	11.47	38,167
2009	273,701.30	151,108	170,556	141,463	11.49	12,312
2012	86,129.09	40,366	45,561	52,626	11.56	4,552
2013	126,972.93	55,304	62,422	82,327	11.58	7,109
2014	523,116.20	208,038	234,813	361,539	11.61	31,140
2015	33,901.22	12,083	13,638	25,009	11.63	2,150
2016	32,424.24	10,050	11,343	25,620	11.65	2,199
2018	508,207.86	99,632	112,455	466,902	11.70	39,906
2019	241,000.00	30,411	34,325	240,415	11.73	20,496
	13,989,885.91	10,685,548	12,060,817	3,887,653		345,380

GADSBY COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1951	47,100.01	43,625	45,540	8,154	10.49	777
1953	959.43	886	925	169	10.52	16
1955	1,720.69	1,583	1,653	309	10.55	29
1965	4,531.69	4,077	4,256	910	10.71	85
1983	7,255.82	6,086	6,353	1,918	10.97	175
1985	528.49	438	457	145	11.00	13
1986	130,352.92	107,338	112,051	36,552	11.01	3,320
1987	4,619.22	3,777	3,943	1,323	11.03	120
1991	846.13	670	699	265	11.09	24
1992	8,805.47	6,909	7,212	2,826	11.11	254
1994	419,282.65	322,241	336,389	141,593	11.15	12,699
1996	37,333.32	28,022	29,252	13,308	11.19	1,189
1998	130,577.14	95,381	99,569	49,289	11.23	4,389
2000	88,907.59	62,887	65,648	35,707	11.28	3,166

GADSBY COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

2004	74,125.67	48,261	50,380	34,123	11.37	3,001
2006	46,753.14	28,795	30,059	23,239	11.42	2,035
2007	32,738.22	19,531	20,388	16,933	11.44	1,480
2009	6,782.00	3,744	3,908	3,823	11.49	333
2012	146,939.30	68,865	71,888	95,622	11.56	8,272
2013	6,387.38	2,782	2,904	4,377	11.58	378
2016	159,482.82	49,431	51,601	130,209	11.65	11,177
2018	15,424.28	3,024	3,157	14,427	11.70	1,233
2019	196,000.00	24,733	25,819	197,621	11.73	16,847
2020	154,000.00	7,166	7,481	168,079	11.75	14,305
	1,721,453.38	940,252	981,533	980,924		85,317

HAYDEN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1965	1,434,648.24	1,519,458	1,125,737	495,415	2.92	169,663
1976	4,115,873.62	4,312,628	3,195,143	1,455,794	2.93	496,858
1977	998,033.16	1,044,435	773,802	353,976	2.93	120,811
1981	1,983.25	2,064	1,529	712	2.93	243
1982	248,690.41	258,362	191,415	89,605	2.93	30,582
1983	215,771.87	223,709	165,742	78,081	2.94	26,558
1984	31,087.41	32,173	23,836	11,292	2.94	3,841
1985	156,655.00	161,812	119,883	57,137	2.94	19,434
1986	8,182.59	8,435	6,249	2,997	2.94	1,019
1987	14,945.40	15,373	11,390	5,499	2.94	1,870
1988	47,080.43	48,316	35,796	17,404	2.94	5,920
1989	15,615.96	15,986	11,844	5,802	2.94	1,973
1990	2,718.18	2,775	2,056	1,016	2.94	346
1991	84,995.14	86,544	64,119	31,926	2.94	10,859
1993	296,075.56	299,480	221,879	112,686	2.95	38,199
1994	89,171.28	89,883	66,593	34,171	2.95	11,583
1995	29,094.72	29,218	21,647	11,230	2.95	3,807
1997	22,697.10	22,602	16,745	8,902	2.95	3,018
1998	13,141,762.16	13,018,717	9,645,317	5,204,874	2.96	1,758,403
1999	139,035.75	137,013	101,510	55,600	2.96	18,784
2000	924,839.63	906,231	671,409	373,660	2.96	126,236

HAYDEN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

2001	256,874.15	250,118	185,308	104,960	2.96	35,459
2002	154,948.64	149,835	111,010	64,082	2.96	21,649
2003	224,686.24	215,611	159,742	94,153	2.96	31,808
2006	1,111,091.69	1,035,150	766,923	488,611	2.97	164,515
2007	15,727.37	14,473	10,723	7,049	2.97	2,373
2008	27,611.48	25,052	18,561	12,640	2.97	4,256
2009	120,851.35	107,858	79,910	56,652	2.97	19,075
2011	185,143.41	158,489	117,421	91,791	2.97	30,906
2012	817,047.54	679,568	503,479	419,785	2.98	140,867
2013	1,771,798.13	1,424,557	1,055,427	946,705	2.98	317,686
2014	70,007.19	53,949	39,970	39,138	2.98	13,134
2015	18,777,427.92	13,691,021	10,143,414	11,075,079	2.98	3,716,469
2016	112,154.82	75,904	56,236	70,499	2.98	23,657
2017	234,072.67	142,297	105,425	159,077	2.98	53,382
2018	356,998.44	182,494	135,206	268,202	2.99	89,700
2019	51,000.00	19,167	14,200	43,430	2.99	14,525
2020	18,000.00	2,914	2,159	18,181	2.99	6,081
	46,324,397.90	40,463,671	29,978,756	22,367,814		7,535,549

HAYDEN UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1976	4,529,930.73	4,746,479	3,463,989	1,654,833	2.93	564,789
1979	780.21	814	594	288	2.93	98
1981	1,084.86	1,129	824	402	2.93	137
1982	412,590.76	428,636	312,819	153,408	2.93	52,358
1983	1,623.44	1,683	1,228	606	2.94	206
1984	404.60	419	306	151	2.94	51
1985	1,034.43	1,068	779	389	2.94	132
1986	23,589.69	24,317	17,747	8,910	2.94	3,031
1987	10,188.32	10,480	7,648	3,864	2.94	1,314
1988	4,489.88	4,608	3,363	1,711	2.94	582
1989	3,251.95	3,329	2,430	1,245	2.94	423
1990	11,444.67	11,685	8,528	4,405	2.94	1,498
1993	61,630.01	62,339	45,495	24,147	2.95	8,185
1994	99,628.28	100,424	73,290	39,290	2.95	13,319

HAYDEN UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1995	102,772.19	103,209	75,322	40,810	2.95	13,834
1996	52,597.17	52,607	38,393	21,042	2.95	7,133
1997	233,122.79	232,144	169,419	94,010	2.95	31,868
1999	6,244,741.99	6,153,883	4,491,115	2,565,443	2.96	866,704
2000	162,538.71	159,268	116,234	67,435	2.96	22,782
2001	106,332.56	103,536	75,561	44,595	2.96	15,066
2002	211,646.56	204,662	149,363	89,798	2.96	30,337
2003	20,317.80	19,497	14,229	8,730	2.96	2,949
2007	141,254.27	129,989	94,866	64,751	2.97	21,802
2008	66,603.20	60,429	44,101	31,160	2.97	10,492
2009	39,932.91	35,640	26,010	19,114	2.97	6,436
2010	16,613.88	14,546	10,616	8,158	2.97	2,747
2011	61,275.08	52,453	38,280	30,961	2.97	10,425
2012	80,806.29	67,210	49,050	42,261	2.98	14,182
2013	2,203.25	1,771	1,292	1,197	2.98	402
2014	576,714.22	444,425	324,342	327,345	2.98	109,847
2015	56,050.56	40,868	29,826	33,512	2.98	11,246
2016	9,898,480.06	6,699,089	4,889,008	6,296,275	2.98	2,112,844
2017	109,427.05	66,523	48,549	75,104	2.98	25,203
2018	236,848.83	121,075	88,361	179,278	2.99	59,959
2019	56,000.00	21,046	15,359	47,921	2.99	16,027
2020	362,000.00	58,606	42,771	366,289	2.99	122,505
	23,999,951.20	20,239,886	14,771,106	12,348,838		4,160,913

HAYDEN COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1965	267,463.01	283,274	235,120	67,114	2.92	22,984
1976	1,362,421.07	1,427,550	1,184,877	354,658	2.93	121,044
1980	2,723.15	2,838	2,356	722	2.93	246
1981	4,608.49	4,795	3,980	1,228	2.93	419
1982	232,581.27	241,626	200,551	62,265	2.93	21,251
1983	40,861.14	42,364	35,162	11,011	2.94	3,745
1984	17,077.02	17,673	14,669	4,628	2.94	1,574
1985	5,984.69	6,182	5,131	1,632	2.94	555
1986	2,183.91	2,251	1,868	599	2.94	204

HAYDEN COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1987	25,734.82	26,471	21,971	7,109	2.94	2,418
1988	19,136.11	19,638	16,300	5,324	2.94	1,811
1989	5,220.27	5,344	4,436	1,463	2.94	498
1990	18,650.53	19,043	15,806	5,269	2.94	1,792
1991	33,418.71	34,028	28,243	9,520	2.94	3,238
1993	100,339.01	101,493	84,240	29,143	2.95	9,879
1995	36,442.48	36,597	30,376	10,804	2.95	3,662
1996	10,486.40	10,488	8,705	3,145	2.95	1,066
1997	15,697.96	15,632	12,975	4,764	2.95	1,615
1998	8,221,643.08	8,144,665	6,760,134	2,530,323	2.96	854,839
1999	14,941.27	14,724	12,221	4,663	2.96	1,575
2000	173,041.08	169,559	140,735	54,801	2.96	18,514
2001	18,320.67	17,839	14,807	5,896	2.96	1,992
2002	97,239.73	94,031	78,046	31,834	2.96	10,755
2004	75,766.97	72,094	59,839	25,778	2.96	8,709
2005	16,284.02	15,336	12,729	5,672	2.97	1,910
2007	11,804.29	10,863	9,016	4,322	2.97	1,455
2008	14,356.98	13,026	10,812	5,412	2.97	1,822
2009	287,431.41	256,528	212,920	111,877	2.97	37,669
2010	98,648.73	86,373	71,690	39,783	2.97	13,395
2011	757,045.93	648,055	537,891	317,571	2.97	106,926
2012	7,308.61	6,079	5,046	3,213	2.98	1,078
2013	47,787.69	38,422	31,891	22,110	2.98	7,419
2014	21,187.60	16,327	13,552	10,390	2.98	3,487
2017	141,569.48	86,063	71,433	88,541	2.98	29,712
2018	130,586.16	66,754	55,406	92,156	2.99	30,821
2019	5,000.00	1,879	1,560	4,090	2.99	1,368
	12,340,993.74	12,055,904	10,006,492	3,938,831		1,331,447

HUNTER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1978	49,015,163.37	43,335,531	34,203,414	19,713,265	8.38	2,352,418
1981	293,933.61	256,922	202,781	120,546	8.40	14,351
1982	93,698.17	81,548	64,363	38,705	8.41	4,602
1983	20,438.64	17,708	13,976	8,506	8.42	1,010

HUNTER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1984	56,064.97	48,344	38,156	23,515	8.43	2,789
1985	71,539.22	61,395	48,457	30,236	8.43	3,587
1986	796,031.67	679,554	536,351	339,284	8.44	40,200
1987	1,689,048.72	1,433,876	1,131,715	726,239	8.45	85,945
1988	6,837.38	5,770	4,554	2,967	8.46	351
1989	558,581.66	468,418	369,708	244,732	8.47	28,894
1990	596,844.76	497,190	392,417	264,112	8.48	31,145
1991	55,803.24	46,154	36,428	24,956	8.49	2,939
1992	4,776,712.08	3,921,189	3,094,875	2,159,508	8.50	254,060
1993	331,755.91	270,133	213,208	151,724	8.51	17,829
1994	674,643.42	544,410	429,686	312,422	8.53	36,626
1995	4,529,880.94	3,621,599	2,858,418	2,124,451	8.54	248,765
1996	187,951.17	148,770	117,420	89,327	8.55	10,448
1997	312,853.55	245,020	193,387	150,752	8.56	17,611
1998	96,989.00	75,046	59,232	47,456	8.58	5,531
1999	1,030,957.35	787,747	621,745	512,308	8.59	59,640
2000	3,237,426.28	2,440,149	1,925,935	1,635,234	8.60	190,143
2001	1,063,655.08	789,577	623,189	546,832	8.62	63,438
2002	1,506,974.61	1,100,595	868,666	789,006	8.63	91,426
2003	110,016.88	78,925	62,293	58,725	8.64	6,797
2004	5,385,277.11	3,786,318	2,988,425	2,935,379	8.66	338,958
2005	7,163,222.53	4,927,237	3,888,918	3,990,627	8.67	460,280
2006	688,023.22	461,974	364,622	392,204	8.68	45,185
2007	610,093.32	398,273	314,345	356,758	8.70	41,007
2008	950,362.01	601,668	474,878	570,520	8.71	65,502
2009	921,350.66	563,275	444,576	568,910	8.72	65,242
2010	25,729,825.19	15,102,944	11,920,294	16,382,514	8.74	1,874,430
2011	676,183.98	378,781	298,960	444,842	8.75	50,839
2012	49,900,027.32	26,471,815	20,893,397	33,996,633	8.76	3,880,894
2013	159,294.64	79,070	62,408	112,817	8.78	12,849
2014	85,797,780.17	39,329,016	31,041,194	63,336,364	8.79	7,205,502
2015	405,302.18	168,172	132,733	313,099	8.80	35,579
2016	414,375.34	151,015	119,192	336,621	8.82	38,166
2018	14,948,526.77	3,568,378	2,816,412	13,626,967	8.84	1,541,512
2019	508,000.00	79,517	62,760	496,040	8.86	55,986
2020	1,023,000.00	58,842	46,442	1,078,858	8.88	121,493
	266,394,446.12	157,081,865	123,979,930	169,053,960		19,403,969

HUNTER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1980	27,059,721.53	23,742,308	19,440,561	10,325,133	8.40	1,229,182
1981	9,052.44	7,913	6,479	3,478	8.40	414
1982	50,755.68	44,174	36,170	19,661	8.41	2,338
1983	60,214.72	52,170	42,718	23,519	8.42	2,793
1984	56,866.10	49,035	40,151	22,402	8.43	2,657
1985	7,544.79	6,475	5,302	2,997	8.43	356
1986	71,369.69	60,927	49,888	28,619	8.44	3,391
1987	107,880.74	91,583	74,990	43,679	8.45	5,169
1989	867,184.30	727,208	595,449	358,454	8.47	42,320
1990	901,789.93	751,218	615,109	376,860	8.48	44,441
1991	2,931,472.05	2,424,591	1,985,292	1,239,327	8.49	145,975
1992	273,305.17	224,355	183,705	116,930	8.50	13,756
1993	50,443.95	41,074	33,632	21,856	8.51	2,568
1994	1,383,042.21	1,116,060	913,847	607,500	8.53	71,219
1995	762,756.48	609,817	499,327	339,705	8.54	39,778
1996	188,193.47	148,962	121,972	85,040	8.55	9,946
1997	1,976,111.26	1,547,647	1,267,237	906,486	8.56	105,898
1998	93,783.69	72,566	59,418	43,744	8.58	5,098
1999	385,965.60	294,914	241,480	183,082	8.59	21,313
2000	255,090.05	192,269	157,433	123,166	8.60	14,322
2001	247,577.49	183,783	150,484	121,851	8.62	14,136
2002	5,495,660.30	4,013,668	3,286,452	2,758,774	8.63	319,673
2003	320,814.97	230,148	188,449	164,448	8.64	19,033
2004	836,022.17	587,796	481,296	438,328	8.66	50,615
2005	3,701,505.99	2,546,088	2,084,775	1,986,881	8.67	229,167
2006	5,163,053.60	3,466,738	2,838,618	2,840,741	8.68	327,274
2007	103,903.47	67,829	55,539	58,754	8.70	6,753
2008	402,632.88	254,904	208,719	234,177	8.71	26,886
2009	841,934.90	514,724	421,464	504,665	8.72	57,874
2010	471,034.18	276,489	226,393	291,744	8.74	33,380
2011	92,340,444.33	51,726,808	42,354,693	59,219,796	8.75	6,767,977
2012	11,254,835.93	5,970,657	4,888,864	7,491,455	8.76	855,189
2013	267,938.17	132,998	108,901	185,831	8.78	21,165
2014	55,508.71	25,445	20,835	40,225	8.79	4,576
2015	2,796,594.84	1,160,394	950,148	2,126,106	8.80	241,603
2016	461,661.07	168,248	137,764	370,063	8.82	41,957
2017	246,656.80	75,748	62,024	209,299	8.83	23,703

HUNTER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

2018	1,701,675.53	406,209	332,610	1,539,233	8.84	174,121
2019	11,486,000.00	1,797,904	1,472,151	11,162,449	8.86	1,259,870
2020	137,000.00	7,880	6,452	144,248	8.88	16,244
	175,824,999.18	105,819,724	86,646,790	106,760,709		12,254,130

HUNTER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1983	180,089,258.78	156,030,054	134,206,090	63,892,095	8.42	7,588,135
1985	2,078.15	1,783	1,534	752	8.43	89
1986	687,484.07	586,889	504,801	251,432	8.44	29,791
1987	629,513.27	534,410	459,662	232,803	8.45	27,551
1988	196,902.56	166,170	142,928	73,665	8.46	8,707
1989	426,548.45	357,697	307,666	161,537	8.47	19,072
1990	2,145,345.86	1,787,137	1,537,170	822,711	8.48	97,018
1991	136,248.10	112,689	96,927	52,946	8.49	6,236
1992	330,425.04	271,245	233,306	130,162	8.50	15,313
1993	1,352,392.52	1,101,190	947,166	540,466	8.51	63,510
1994	431,843.25	348,480	299,738	175,290	8.53	20,550
1995	131,862.83	105,423	90,677	54,372	8.54	6,367
1996	563,299.68	445,873	383,509	236,121	8.55	27,616
1997	62,400.93	48,871	42,035	26,606	8.56	3,108
1998	8,084,476.55	6,255,461	5,380,508	3,512,416	8.58	409,372
1999	712,980.22	544,783	468,584	315,694	8.59	36,751
2000	31,599.96	23,818	20,487	14,273	8.60	1,660
2001	4,111,858.86	3,052,332	2,625,402	1,897,643	8.62	220,144
2002	559,049.98	408,293	351,185	263,770	8.63	30,564
2003	3,915,215.36	2,808,725	2,415,868	1,890,869	8.64	218,851
2004	853,192.87	599,869	515,965	422,547	8.66	48,793
2005	3,471,123.44	2,387,619	2,053,662	1,764,574	8.67	203,526
2006	1,115,147.23	748,767	644,037	582,625	8.68	67,123
2007	32,151,974.72	20,989,002	18,053,265	17,313,907	8.70	1,990,104
2008	625,768.14	396,170	340,758	347,587	8.71	39,907
2009	6,317,347.56	3,862,161	3,321,960	3,627,123	8.72	415,954
2010	439,902.77	258,215	222,098	261,795	8.74	29,954
2011	377,180.18	211,287	181,734	233,164	8.75	26,647

HUNTER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

2012	12,124,248.03	6,431,877	5,532,249	7,804,424	8.76	890,916
2013	837,503.35	415,716	357,570	563,684	8.78	64,201
2014	357,115.84	163,699	140,802	252,025	8.79	28,672
2015	1,210,690.24	502,353	432,089	899,671	8.80	102,235
2016	22,778,291.94	8,301,343	7,140,232	17,915,889	8.82	2,031,280
2017	1,722,924.13	529,107	455,101	1,440,116	8.83	163,094
2018	1,961,965.56	468,343	402,836	1,755,326	8.84	198,566
2019	1,134,000.00	177,505	152,677	1,094,723	8.86	123,558
2020	15,358,000.00	883,377	759,819	16,133,981	8.88	1,816,890
	307,437,160.42	222,317,733	191,222,094	146,958,783		17,071,825

HUNTER UNITS 1 AND 2 COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1978	2,509,560.34	2,218,765	1,880,255	880,262	8.38	105,043
1980	633,700.93	556,012	471,183	225,888	8.40	26,891
1981	134,929.10	117,939	99,945	48,477	8.40	5,771
1982	9,294.78	8,090	6,856	3,369	8.41	401
1983	259,280.70	224,642	190,369	94,840	8.42	11,264
1984	21,288.67	18,357	15,556	7,861	8.43	933
1985	15,449.94	13,259	11,236	5,759	8.43	683
1986	30,728.23	26,232	22,230	11,571	8.44	1,371
1987	22,641.48	19,221	16,289	8,617	8.45	1,020
1988	120,575.46	101,756	86,231	46,402	8.46	5,485
1990	196,755.77	163,903	138,897	77,535	8.48	9,143
1991	27,643.16	22,863	19,375	11,033	8.49	1,300
1992	59,815.34	49,102	41,611	24,186	8.50	2,845
1993	18,983.65	15,457	13,099	7,783	8.51	915
1994	29,485.44	23,794	20,164	12,270	8.53	1,438
1995	191,142.32	152,817	129,502	80,754	8.54	9,456
1996	114,011.18	90,244	76,476	48,937	8.55	5,724
1997	253,114.74	198,234	167,990	110,436	8.56	12,901
1999	83,555.60	63,844	54,104	37,808	8.59	4,401
2000	190,429.55	143,533	121,635	87,838	8.60	10,214
2002	240,666.72	175,767	148,951	115,783	8.63	13,416
2003	81,037.43	58,135	49,266	39,876	8.64	4,615

HUNTER UNITS 1 AND 2 COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

2004	143,239.43	100,710	85,345	72,218	8.66	8,339
2005	208,714.59	143,565	121,662	107,924	8.67	12,448
2006	1,231,319.56	826,771	700,633	653,819	8.68	75,325
2007	35,181.91	22,967	19,463	19,237	8.70	2,211
2008	1,565,083.82	990,845	839,675	881,918	8.71	101,254
2009	231,411.16	141,475	119,891	134,662	8.72	15,443
2010	1,183,509.81	694,699	588,711	713,150	8.74	81,596
2011	34,249.60	19,186	16,259	21,416	8.75	2,448
2012	213,135.66	113,068	95,818	138,632	8.76	15,826
2013	158,719.26	78,784	66,764	107,827	8.78	12,281
2014	296,908.87	136,101	115,336	211,263	8.79	24,034
2015	68,572.94	28,453	24,112	51,318	8.80	5,832
2016	974,380.81	355,104	300,927	770,892	8.82	87,403
2018	89,463.74	21,356	18,098	80,312	8.84	9,085
	11,677,981.69	8,135,050	6,893,909	5,951,871		688,755

HUNTER UNITS 1, 2 AND 3 COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1978	1,528,240.61	1,351,156	1,105,083	575,981	8.38	68,733
1980	2,946,197.04	2,585,005	2,114,224	1,126,593	8.40	134,118
1983	5,335,189.94	4,622,430	3,780,592	2,088,117	8.42	247,995
1984	487,156.94	420,071	343,568	192,305	8.43	22,812
1985	8,389.64	7,200	5,889	3,340	8.43	396
1986	38,534.04	32,896	26,905	15,482	8.44	1,834
1987	26,488.47	22,487	18,392	10,746	8.45	1,272
1988	175,697.33	148,274	121,270	71,997	8.46	8,510
1989	43,621.98	36,581	29,919	18,065	8.47	2,133
1990	27,686.92	23,064	18,864	11,592	8.48	1,367
1991	49,426.41	40,880	33,435	20,934	8.49	2,466
1992	121,492.55	99,733	81,570	52,072	8.50	6,126
1993	14,279.79	11,627	9,509	6,198	8.51	728
1994	269,021.80	217,090	177,554	118,370	8.53	13,877
1995	65,779.59	52,590	43,012	29,345	8.54	3,436
1996	235,425.57	186,348	152,410	106,558	8.55	12,463
1997	455,925.39	357,071	292,041	209,477	8.56	24,472

HUNTER UNITS 1, 2 AND 3 COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1998	20,504.08	15,865	12,976	9,579	8.58	1,116
1999	28,471.42	21,755	17,793	13,526	8.59	1,575
2000	167,018.41	125,887	102,960	80,760	8.60	9,391
2001	137,701.13	102,219	83,603	67,868	8.62	7,873
2002	1,065,949.52	778,499	636,719	535,826	8.63	62,089
2003	50,764.86	36,418	29,786	26,056	8.64	3,016
2004	446,408.89	313,864	256,703	234,347	8.66	27,061
2005	540,085.69	371,499	303,842	290,253	8.67	33,478
2006	372,066.88	249,825	204,327	204,947	8.68	23,611
2007	334,501.27	218,364	178,596	189,356	8.70	21,765
2008	1,259,068.58	797,109	651,939	733,036	8.71	84,160
2009	389,026.61	237,835	194,520	233,409	8.72	26,767
2010	1,820,171.50	1,068,408	873,829	1,128,359	8.74	129,103
2011	3,303,045.86	1,850,284	1,513,310	2,120,040	8.75	242,290
2012	641,664.26	340,401	278,407	427,424	8.76	48,793
2013	1,025,938.59	509,250	416,505	712,027	8.78	81,096
2014	1,423,051.96	652,316	533,516	1,031,841	8.79	117,388
2015	148,617.17	61,666	50,435	113,044	8.80	12,846
2016	354,096.48	129,047	105,545	283,961	8.82	32,195
2017	1,564,859.94	480,565	393,044	1,328,302	8.83	150,431
2018	1,052,874.85	251,333	205,560	952,602	8.84	107,760
2019	2,729,000.00	427,170	349,374	2,652,526	8.86	299,382
2020	920,000.00	52,917	43,280	968,720	8.88	109,090
	31,623,441.96	19,306,999	15,790,806	18,994,981		2,185,014

HUNTINGTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -14

1977	34,007,774.75	31,271,353	24,244,484	14,524,379	8.37	1,735,290
1979	3,024.11	2,761	2,141	1,307	8.39	156
1980	333,617.70	303,362	235,195	145,130	8.40	17,277
1981	112,430.67	101,847	78,961	49,210	8.40	5,858
1982	83,495.23	75,311	58,388	36,796	8.41	4,375
1983	533,911.06	479,404	371,679	236,980	8.42	28,145
1984	293,604.07	262,378	203,420	131,289	8.43	15,574
1985	99,160.01	88,193	68,375	44,667	8.43	5,299

HUNTINGTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -14

1986	782,038.04	691,885	536,414	355,109	8.44	42,075
1987	3,823,385.53	3,363,795	2,607,929	1,750,730	8.45	207,187
1988	38,965.87	34,080	26,422	17,999	8.46	2,128
1989	888,235.76	771,947	598,486	414,103	8.47	48,891
1990	1,264,186.10	1,091,400	846,156	595,017	8.48	70,167
1991	2,087,892.25	1,789,670	1,387,520	992,677	8.49	116,923
1992	323,672.64	275,364	213,488	155,499	8.50	18,294
1993	1,142,145.50	963,813	747,238	554,808	8.51	65,195
1994	887,973.05	742,615	575,745	436,545	8.53	51,178
1995	34,181.98	28,322	21,958	17,010	8.54	1,992
1996	694,666.29	569,849	441,800	350,119	8.55	40,950
1997	2,074,131.29	1,683,484	1,305,195	1,059,315	8.56	123,752
1998	76,677.72	61,488	47,671	39,741	8.58	4,632
1999	1,761,930.56	1,395,234	1,081,716	926,885	8.59	107,903
2000	303,794.60	237,306	183,982	162,344	8.60	18,877
2001	9,636,546.76	7,413,565	5,747,691	5,237,973	8.62	607,653
2002	264,394.23	200,118	155,150	146,259	8.63	16,948
2003	677,414.47	503,640	390,469	381,784	8.64	44,188
2004	834,719.74	608,222	471,551	480,030	8.66	55,431
2005	7,316,388.23	5,215,596	4,043,619	4,297,064	8.67	495,624
2006	11,360,001.38	7,905,055	6,128,740	6,821,662	8.68	785,906
2007	1,443,326.26	976,474	757,054	888,338	8.70	102,108
2008	2,444,606.63	1,603,945	1,243,529	1,543,323	8.71	177,190
2009	2,132,822.52	1,351,333	1,047,680	1,383,738	8.72	158,686
2010	131,017,947.89	79,701,729	61,792,252	87,568,209	8.74	10,019,246
2011	29,589,093.50	17,177,800	13,317,841	20,413,726	8.75	2,332,997
2012	547,861.01	301,207	233,524	391,038	8.76	44,639
2013	224,906.65	115,698	89,700	166,694	8.78	18,986
2014	22,733,312.10	10,799,705	8,372,944	17,543,032	8.79	1,995,794
2015	1,079,409.80	464,167	359,866	870,661	8.80	98,939
2016	115,656.65	43,683	33,867	97,981	8.82	11,109
2017	734,855.78	233,879	181,325	656,411	8.83	74,339
2018	14,916,051.83	3,690,103	2,860,914	14,143,385	8.84	1,599,930
2019	2,156,000.00	349,751	271,160	2,186,680	8.86	246,804
2020	471,000.00	28,077	21,768	515,172	8.88	58,015
	291,347,210.21	184,968,608	143,405,004	188,730,816		21,676,650

HUNTINGTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -14

1974	32,827,732.97	30,473,302	24,837,965	12,585,650	8.35	1,507,263
1979	48,991.14	44,722	36,452	19,398	8.39	2,312
1980	303,576.85	276,045	224,997	121,081	8.40	14,414
1981	144,714.34	131,092	106,850	58,125	8.40	6,920
1982	73,168.97	65,997	53,792	29,620	8.41	3,522
1983	2,168,910.19	1,947,485	1,587,342	885,215	8.42	105,132
1984	173,153.71	154,738	126,123	71,272	8.43	8,455
1985	737,538.72	655,971	534,664	306,130	8.43	36,314
1986	828,665.93	733,137	597,560	347,119	8.44	41,128
1987	1,703,670.91	1,498,881	1,221,697	720,487	8.45	85,265
1988	770,591.74	673,966	549,331	329,143	8.46	38,906
1990	121,758.38	105,117	85,678	53,127	8.48	6,265
1991	2,008,903.16	1,721,963	1,403,526	886,624	8.49	104,432
1992	110,638.51	94,125	76,719	49,409	8.50	5,813
1994	808,260.53	675,952	550,950	370,467	8.53	43,431
1995	273,516.28	226,626	184,717	127,092	8.54	14,882
1997	134,279.57	108,989	88,834	64,245	8.56	7,505
1998	3,098,911.73	2,485,014	2,025,468	1,507,292	8.58	175,675
1999	696,519.91	551,559	449,561	344,472	8.59	40,102
2001	761,660.23	585,959	477,599	390,693	8.62	45,324
2002	4,299,066.83	3,253,928	2,652,189	2,248,747	8.63	260,573
2003	6,805,884.17	5,059,997	4,124,267	3,634,441	8.64	420,653
2004	837,063.68	609,930	497,137	457,115	8.66	52,785
2005	8,404,801.41	5,991,487	4,883,499	4,697,974	8.67	541,866
2006	119,158,545.99	82,918,548	67,584,669	68,256,073	8.68	7,863,603
2007	1,947,463.39	1,317,545	1,073,895	1,146,213	8.70	131,749
2008	841,229.52	551,944	449,875	509,127	8.71	58,453
2009	1,473,853.94	933,818	761,130	919,064	8.72	105,397
2010	4,015,605.29	2,442,800	1,991,060	2,586,730	8.74	295,965
2011	15,034,020.34	8,727,925	7,113,896	10,024,887	8.75	1,145,701
2012	6,401,647.68	3,519,548	2,868,689	4,429,190	8.76	505,615
2013	1,490,288.15	766,641	624,868	1,074,060	8.78	122,330
2014	1,467,886.71	697,335	568,379	1,105,012	8.79	125,712
2015	19,296,780.07	8,297,990	6,763,468	15,234,862	8.80	1,731,234
2016	204,727.59	77,324	63,025	170,365	8.82	19,316
2017	578,173.89	184,013	149,984	509,134	8.83	57,660

HUNTINGTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -14

2018	1,181,395.63	292,267	238,219	1,108,572	8.84	125,404
2019	20,714,000.00	3,360,267	2,738,863	20,875,097	8.86	2,356,106
2020	408,000.00	24,321	19,823	445,297	8.88	50,146
	262,355,598.05	172,238,268	140,386,761	158,698,621		18,263,328

HUNTINGTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -14

1974	835,113.05	775,218	609,963	342,066	8.35	40,966
1977	1,345,065.41	1,236,835	973,176	560,199	8.37	66,929
1979	7,843.64	7,160	5,634	3,308	8.39	394
1980	52,529.04	47,765	37,583	22,300	8.40	2,655
1981	115,199.71	104,356	82,110	49,218	8.40	5,859
1983	130,142.49	116,856	91,945	56,417	8.42	6,700
1984	168,371.43	150,464	118,389	73,554	8.43	8,725
1985	7,848.49	6,980	5,492	3,455	8.43	410
1986	695,304.43	615,150	484,017	308,630	8.44	36,568
1987	468,795.30	412,444	324,522	209,904	8.45	24,841
1988	273,933.32	239,584	188,511	123,773	8.46	14,630
1990	740,521.03	639,308	503,025	341,169	8.48	40,232
1991	40,233.05	34,486	27,135	18,731	8.49	2,206
1992	782,412.29	665,636	523,741	368,209	8.50	43,319
1993	69,855.78	58,949	46,383	33,253	8.51	3,908
1994	414,680.20	346,799	272,871	199,864	8.53	23,431
1995	84,062.31	69,651	54,803	41,028	8.54	4,804
1996	15,992.39	13,119	10,322	7,909	8.55	925
1997	315,290.31	255,908	201,355	158,076	8.56	18,467
1998	152,217.72	122,063	96,043	77,486	8.58	9,031
1999	628,482.91	497,682	391,590	324,881	8.59	37,821
2000	385,321.08	300,989	236,826	202,440	8.60	23,540
2001	208,748.46	160,594	126,360	111,613	8.62	12,948
2002	4,930,275.56	3,731,684	2,936,191	2,684,323	8.63	311,046
2003	13,741.08	10,216	8,038	7,627	8.64	883
2004	3,351,518.08	2,442,096	1,921,508	1,899,223	8.66	219,310
2005	2,180,746.85	1,554,578	1,223,184	1,262,867	8.67	145,659
2006	1,335,030.52	929,004	730,966	790,969	8.68	91,125

HUNTINGTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -14

2007	661,366.30	447,444	352,061	401,896	8.70	46,195
2008	1,066,487.95	699,739	550,574	665,222	8.71	76,375
2009	1,196,499.98	758,089	596,485	767,525	8.72	88,019
2010	47,398.23	28,834	22,687	31,347	8.74	3,587
2011	628,862.92	365,083	287,257	429,646	8.75	49,102
2012	1,464,856.71	805,360	633,679	1,036,257	8.76	118,294
2013	732,978.40	377,062	296,683	538,913	8.78	61,380
2014	125,833.59	59,779	47,036	96,415	8.79	10,969
2015	4,396,450.32	1,890,559	1,487,544	3,524,410	8.80	400,501
2016	4,386,344.45	1,656,693	1,303,531	3,696,901	8.82	419,150
2017	213,693.09	68,011	53,513	190,097	8.83	21,529
2018	1,705,521.40	421,931	331,987	1,612,308	8.84	182,388
2019	2,305,000.00	373,922	294,212	2,333,488	8.86	263,373
2020	4,698,000.00	280,051	220,352	5,135,368	8.88	578,307
	43,378,569.27	23,778,131	18,709,284	30,742,285		3,516,501

JIM BRIDGER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1974	40,902,806.87	42,197,180	30,007,664	15,394,452	2.93	5,254,079
1977	5,927.50	6,093	4,333	2,247	2.93	767
1978	88,812.66	91,178	64,839	33,743	2.93	11,516
1979	7,149.06	7,329	5,212	2,724	2.93	930
1980	96,369.43	98,654	70,156	36,814	2.93	12,565
1981	11,543.06	11,799	8,391	4,422	2.93	1,509
1982	328,616.70	335,354	238,480	126,284	2.93	43,100
1983	347,504.90	353,912	251,677	134,053	2.94	45,596
1984	7,950.09	8,082	5,747	3,077	2.94	1,047
1985	24,526.14	24,885	17,696	9,528	2.94	3,241
1986	3,148,310.24	3,187,936	2,267,036	1,227,589	2.94	417,547
1987	443,545.48	448,153	318,695	173,641	2.94	59,062
1988	396,725.22	399,931	284,403	155,962	2.94	53,048
1989	88,100.95	88,595	63,003	34,790	2.94	11,833
1990	24,848,258.97	24,921,877	17,722,685	9,858,883	2.94	3,353,362
1991	159,924.32	159,956	113,749	63,767	2.94	21,689
1992	921,762.85	918,825	653,404	369,753	2.95	125,340

JIM BRIDGER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1993	488,229.15	485,102	344,970	196,964	2.95	66,767
1994	1,231,261.74	1,219,124	866,955	499,745	2.95	169,405
1995	321,595.92	317,248	225,604	131,367	2.95	44,531
1996	692,907.55	680,770	484,116	285,012	2.95	96,614
1997	762,000.31	745,371	530,055	315,765	2.95	107,039
1998	1,152,605.72	1,121,605	797,607	481,786	2.96	162,766
1999	125,278.87	121,271	86,239	52,820	2.96	17,845
2000	510,522.22	491,396	349,446	217,233	2.96	73,390
2001	2,691,204.53	2,574,042	1,830,477	1,156,760	2.96	390,797
2002	4,117,032.67	3,910,697	2,781,012	1,788,894	2.96	604,356
2003	750,472.63	707,413	503,062	329,962	2.96	111,474
2004	523,356.39	489,168	347,862	233,064	2.96	78,738
2005	1,015,013.88	938,997	667,749	458,917	2.97	154,518
2006	12,200,128.73	11,165,091	7,939,827	5,602,316	2.97	1,886,302
2007	2,093,402.17	1,892,356	1,345,710	977,966	2.97	329,281
2008	1,223,223.22	1,090,187	775,264	582,514	2.97	196,133
2009	359,485.95	315,157	224,117	174,912	2.97	58,893
2010	35,891,409.03	30,868,812	21,951,726	17,887,738	2.97	6,022,807
2011	494,959.24	416,202	295,974	253,431	2.97	85,330
2012	415,568.58	339,526	241,447	219,834	2.98	73,770
2013	724,904.49	572,520	407,136	397,508	2.98	133,392
2014	7,841,584.35	5,935,888	4,221,186	4,482,973	2.98	1,504,353
2015	4,780,843.89	3,424,119	2,434,992	2,871,744	2.98	963,672
2016	625,615.00	415,910	295,766	398,667	2.98	133,781
2017	159,261.53	95,104	67,631	109,149	2.98	36,627
2018	20,571,548.62	10,329,834	7,345,851	15,488,568	2.99	5,180,123
2019	742,000.00	273,928	194,798	628,822	2.99	210,308
2020	196,000.00	31,170	22,166	195,394	2.99	65,349
	174,529,250.82	154,227,747	109,675,917	84,051,552		28,374,592

JIM BRIDGER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1975	36,069,378.30	35,473,191	29,049,502	10,987,508	4.80	2,289,064
1977	18,692.32	18,308	14,993	5,756	4.81	1,197
1978	88,315.70	86,325	70,693	27,338	4.81	5,684

JIM BRIDGER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1979	3,212.08	3,133	2,566	1,000	4.81	208
1980	105,457.28	102,624	84,040	33,017	4.81	6,864
1981	11,544.02	11,203	9,174	3,640	4.82	755
1982	414,223.78	400,986	328,373	131,415	4.82	27,265
1983	49,307.90	47,606	38,985	15,747	4.82	3,267
1984	10,539.16	10,147	8,310	3,389	4.82	703
1985	456,660.07	438,199	358,847	148,045	4.83	30,651
1986	33,495,202.54	32,039,957	26,237,978	10,941,697	4.83	2,265,362
1987	382,137.74	364,301	298,331	125,842	4.83	26,054
1988	166,058.47	157,749	129,183	55,142	4.83	11,417
1989	209,063.99	197,776	161,962	70,099	4.84	14,483
1990	227,513.96	214,366	175,547	76,993	4.84	15,908
1991	377,892.90	354,382	290,208	129,253	4.85	26,650
1992	820,494.32	765,876	627,187	283,562	4.85	58,466
1993	2,094,815.69	1,945,789	1,593,434	731,811	4.85	150,889
1994	410,601.54	379,203	310,535	145,233	4.86	29,883
1995	479,751.53	440,520	360,748	171,776	4.86	35,345
1996	301,255.70	274,909	225,127	109,267	4.86	22,483
1997	1,045,392.00	947,222	775,694	384,692	4.87	78,992
1998	206,413.50	185,669	152,047	77,072	4.87	15,826
1999	320,339.72	285,720	233,980	121,597	4.88	24,917
2000	246,866.20	218,305	178,773	95,248	4.88	19,518
2001	4,569,017.46	3,999,877	3,275,556	1,796,053	4.89	367,291
2002	189,108.61	163,839	134,170	75,740	4.89	15,489
2003	1,006,720.79	862,120	706,002	411,458	4.89	84,143
2004	693,593.10	586,047	479,922	289,966	4.90	59,177
2005	16,354,666.38	13,622,158	11,155,379	6,998,300	4.90	1,428,224
2006	4,669,020.24	3,824,716	3,132,114	2,050,498	4.91	417,617
2007	1,024,496.45	824,031	674,811	462,380	4.91	94,171
2008	1,517,885.11	1,194,931	978,546	706,306	4.92	143,558
2009	27,643,505.03	21,248,871	17,401,003	13,283,287	4.92	2,699,855
2010	763,494.41	570,794	467,431	380,047	4.92	77,245
2011	648,523.86	468,702	383,827	336,035	4.93	68,161
2012	230,072.74	159,927	130,967	124,414	4.93	25,236
2013	4,633,919.36	3,069,371	2,513,552	2,630,099	4.94	532,409
2015	4,739,683.30	2,745,110	2,248,010	3,013,039	4.94	609,927
2016	117,169.44	61,351	50,241	79,817	4.95	16,125
2017	21,853,893.30	9,962,930	8,158,785	16,099,036	4.95	3,252,331

JIM BRIDGER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

2018	1,361,596.40	502,441	411,456	1,099,916	4.96	221,757
2019	1,355,000.00	347,451	284,533	1,219,517	4.96	245,870
2020	324,000.00	32,274	26,430	333,210	4.97	67,044
	171,706,496.39	139,610,407	114,328,953	76,265,258		15,587,481

JIM BRIDGER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1976	36,797,229.58	36,122,026	27,521,058	13,323,867	4.80	2,775,806
1977	3,416.24	3,346	2,549	1,243	4.81	258
1978	52,836.54	51,645	39,348	19,301	4.81	4,013
1979	35,757.93	34,876	26,572	13,120	4.81	2,728
1980	124,456.54	121,113	92,275	45,872	4.81	9,537
1981	11,628.52	11,285	8,598	4,310	4.82	894
1982	365,841.28	354,150	269,824	136,260	4.82	28,270
1984	9,347.72	9,000	6,857	3,519	4.82	730
1985	33,089.62	31,752	24,192	12,538	4.83	2,596
1986	131,409.21	125,700	95,770	50,094	4.83	10,371
1987	382,398.38	364,549	277,747	146,715	4.83	30,376
1988	24,525,813.23	23,298,546	17,750,960	9,472,693	4.83	1,961,220
1989	82,662.73	78,200	59,580	32,176	4.84	6,648
1990	299,355.14	282,056	214,896	117,388	4.84	24,254
1991	819,823.05	768,817	585,755	324,249	4.85	66,855
1992	1,237,655.62	1,155,268	880,189	493,609	4.85	101,775
1993	609,933.75	566,543	431,644	245,382	4.85	50,594
1994	1,748,184.46	1,614,503	1,230,076	710,409	4.86	146,175
1995	192,377.93	176,646	134,585	78,954	4.86	16,246
1996	1,022,196.57	932,797	710,690	423,948	4.86	87,232
1997	383,139.60	347,160	264,498	160,787	4.87	33,016
1998	634,515.60	570,747	434,847	269,465	4.87	55,332
1999	1,867,461.02	1,665,643	1,269,039	803,843	4.88	164,722
2000	178,460.40	157,813	120,236	77,855	4.88	15,954
2001	990,287.69	866,932	660,508	438,711	4.89	89,716
2002	177,432.63	153,724	117,121	79,829	4.89	16,325
2003	14,003,496.26	11,992,104	9,136,680	6,407,201	4.89	1,310,266
2004	1,244,147.42	1,051,234	800,926	580,078	4.90	118,383

JIM BRIDGER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

2005	1,586,123.65	1,321,117	1,006,548	754,050	4.90	153,888
2006	109,106.33	89,377	68,096	53,012	4.91	10,797
2007	9,810,172.22	7,890,598	6,011,778	4,877,513	4.91	993,384
2008	2,297,846.92	1,808,944	1,378,219	1,172,391	4.92	238,291
2009	336,577.71	258,719	197,116	176,486	4.92	35,871
2010	100,226.92	74,930	57,089	54,163	4.92	11,009
2011	27,799,741.21	20,091,457	15,307,506	15,550,206	4.93	3,154,200
2012	316,254.74	219,834	167,490	183,553	4.93	37,232
2013	403,214.38	267,077	203,484	244,084	4.94	49,410
2015	124,163,208.78	71,912,326	54,789,376	83,031,786	4.94	16,808,054
2016	185,623.72	97,194	74,051	131,991	4.95	26,665
2018	391,191.38	144,353	109,981	324,241	4.96	65,371
2019	13,794,000.00	3,537,073	2,694,865	12,616,475	4.96	2,543,644
2020	93,000.00	9,264	7,058	96,172	4.97	19,351
	269,350,642.62	190,630,438	145,239,673	153,739,540		31,277,459

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1976	4,272.19	4,194	3,178	1,564	4.80	326
1979	77,542,576.52	75,630,834	57,313,405	28,758,855	4.81	5,978,972
1981	79,741.99	77,389	58,646	29,868	4.82	6,197
1982	182,816.75	176,974	134,112	68,815	4.82	14,277
1983	32,095.09	30,987	23,482	12,143	4.82	2,519
1984	26,249.67	25,272	19,151	9,986	4.82	2,072
1985	142,775.61	137,004	103,822	54,659	4.83	11,317
1986	84,614.43	80,938	61,335	32,587	4.83	6,747
1987	358,629.00	341,889	259,085	138,993	4.83	28,777
1988	241,068.80	229,006	173,542	94,045	4.83	19,471
1989	29,069.49	27,500	20,840	11,428	4.84	2,361
1990	562,582.98	530,073	401,692	222,775	4.84	46,028
1991	2,720,279.30	2,551,033	1,933,185	1,086,325	4.85	223,985
1992	776,170.78	724,503	549,032	312,518	4.85	64,437
1993	5,640,300.11	5,239,044	3,970,172	2,290,561	4.85	472,281
1994	1,068,362.34	986,666	747,700	438,182	4.86	90,161
1995	941,611.08	864,611	655,206	389,982	4.86	80,243

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1996	587,609.61	536,219	406,349	245,897	4.86	50,596
1997	665,356.53	602,875	456,862	281,684	4.87	57,841
1998	648,702.31	583,507	442,184	277,875	4.87	57,059
1999	266,151.75	237,389	179,895	115,534	4.88	23,675
2000	1,941,641.79	1,717,001	1,301,152	854,071	4.88	175,015
2001	885,240.58	774,970	587,276	395,341	4.89	80,847
2002	190,830.30	165,331	125,289	86,533	4.89	17,696
2003	435,267.22	372,748	282,470	200,676	4.89	41,038
2004	11,078,781.69	9,360,940	7,093,765	5,203,683	4.90	1,061,976
2005	304,572.92	253,685	192,244	145,832	4.90	29,762
2006	881,480.60	722,081	547,196	431,247	4.91	87,830
2007	847,422.20	681,606	516,524	424,114	4.91	86,378
2008	24,250,549.78	19,090,862	14,467,146	12,450,964	4.92	2,530,684
2009	455,256.64	349,944	265,189	240,146	4.92	48,810
2010	18,241.97	13,638	10,335	9,914	4.92	2,015
2011	147,302.69	106,459	80,675	82,831	4.93	16,801
2012	12,404,117.89	8,622,292	6,534,014	7,234,557	4.93	1,467,456
2013	428,320.42	283,707	214,995	260,441	4.94	52,721
2014	66,919.78	41,779	31,660	42,621	4.94	8,628
2015	4,726,918.20	2,737,717	2,074,655	3,172,224	4.94	642,151
2016	135,201,186.20	70,792,585	53,646,957	96,426,360	4.95	19,480,073
2017	100,194.88	45,678	34,615	76,601	4.95	15,475
2018	652,112.41	240,635	182,354	541,490	4.96	109,171
2019	2,432,000.00	623,616	472,579	2,226,941	4.96	448,980
2020	18,495,000.00	1,842,313	1,396,114	19,133,336	4.97	3,849,766
	308,544,394.49	208,457,494	157,970,079	184,514,199		37,492,615

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1976	6,763,600.40	6,639,493	5,348,122	2,159,474	4.80	449,890
1977	21,796.98	21,349	17,197	6,998	4.81	1,455
1978	58,045.50	56,737	45,702	18,729	4.81	3,894
1979	71,823.48	70,053	56,428	23,296	4.81	4,843
1980	22,590.01	21,983	17,707	7,368	4.81	1,532
1981	94,941.53	92,140	74,219	31,166	4.82	6,466

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1982	253,853.81	245,741	197,945	83,833	4.82	17,393
1983	20,529.24	19,821	15,966	6,822	4.82	1,415
1984	93,169.84	89,701	72,254	31,164	4.82	6,466
1985	2,863.90	2,748	2,214	965	4.83	200
1986	4,895,304.02	4,682,621	3,771,859	1,661,929	4.83	344,085
1987	8,037,303.52	7,662,150	6,171,874	2,749,533	4.83	569,261
1988	4,063,654.43	3,860,310	3,109,486	1,401,171	4.83	290,098
1989	447,134.45	422,993	340,722	155,598	4.84	32,148
1990	8,697,664.07	8,195,047	6,601,123	3,053,284	4.84	630,844
1991	6,402,309.01	6,003,980	4,836,215	2,270,348	4.85	468,113
1992	505,028.62	471,410	379,722	180,860	4.85	37,291
1993	705,674.93	655,473	527,985	255,315	4.85	52,642
1994	671,708.87	620,344	499,688	245,909	4.86	50,599
1995	258,405.61	237,275	191,125	95,705	4.86	19,692
1996	845,301.98	771,374	621,343	316,942	4.86	65,214
1997	475,923.90	431,231	347,357	180,918	4.87	37,149
1998	746,668.69	671,628	540,997	287,805	4.87	59,098
1999	684,769.46	610,766	491,973	268,121	4.88	54,943
2001	2,008,988.20	1,758,738	1,416,666	813,311	4.89	166,321
2002	815,363.96	706,413	569,017	336,037	4.89	68,719
2003	6,180,173.06	5,292,484	4,263,104	2,596,888	4.89	531,061
2004	1,258,691.53	1,063,523	856,669	540,478	4.90	110,302
2005	2,035,950.36	1,695,787	1,365,959	893,946	4.90	182,438
2006	1,147,148.17	939,708	756,936	516,398	4.91	105,173
2007	2,158,212.47	1,735,911	1,398,279	997,337	4.91	203,124
2008	2,528,139.63	1,990,238	1,603,140	1,203,095	4.92	244,532
2009	5,344,420.45	4,108,122	3,309,099	2,623,208	4.92	533,172
2010	4,585,687.38	3,428,293	2,761,495	2,328,618	4.92	473,296
2011	1,118,779.04	808,565	651,300	590,544	4.93	119,786
2012	1,419,521.65	986,731	794,813	780,856	4.93	158,389
2013	2,789,607.52	1,847,753	1,488,368	1,608,096	4.94	325,526
2014	1,410,775.77	880,759	709,453	856,508	4.94	173,382
2015	1,811,786.06	1,049,343	845,247	1,165,835	4.94	235,999
2016	1,463,068.13	766,076	617,075	1,006,930	4.95	203,420
2017	2,405,364.40	1,096,577	883,295	1,786,660	4.95	360,941

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

2018	5,744,646.54	2,119,823	1,707,521	4,669,037	4.96	941,338
2019	4,625,000.00	1,185,948	955,283	4,178,467	4.96	842,433
2020	4,012,000.00	399,641	321,911	4,131,409	4.97	831,269
	99,703,390.57	76,416,801	61,553,855	49,116,909		10,015,352

NAUGHTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -20

1963	5,592,369.66	6,051,235	3,749,662	2,961,181	4.77	620,793
1967	1,745.51	1,880	1,165	930	4.78	195
1969	1,671.38	1,795	1,112	893	4.78	187
1971	29,819.64	31,924	19,782	16,002	4.79	3,341
1974	4,842,435.09	5,157,716	3,195,991	2,614,931	4.80	544,777
1976	7,192.34	7,633	4,730	3,901	4.80	813
1978	4,385.26	4,634	2,871	2,391	4.81	497
1980	35,432.16	37,276	23,098	19,420	4.81	4,037
1981	30,071.30	31,550	19,550	16,536	4.82	3,431
1982	616,605.63	645,298	399,860	340,066	4.82	70,553
1983	35,865.38	37,435	23,197	19,842	4.82	4,117
1984	387,407.62	403,226	249,860	215,029	4.82	44,612
1985	445,866.59	462,531	286,608	248,431	4.83	51,435
1986	386,526.24	399,711	247,682	216,150	4.83	44,752
1987	144,560.94	148,987	92,320	81,153	4.83	16,802
1989	2,284.49	2,336	1,448	1,294	4.84	267
1990	784,134.01	798,725	494,932	446,029	4.84	92,155
1991	50,802.42	51,505	31,915	29,048	4.85	5,989
1992	3,214,147.60	3,243,448	2,009,810	1,847,167	4.85	380,859
1994	1,802,705.28	1,799,843	1,115,277	1,047,969	4.86	215,631
1995	13,164.48	13,068	8,098	7,700	4.86	1,584
1996	4,803.01	4,738	2,936	2,828	4.86	582
1997	1,576,344.90	1,544,124	956,820	934,794	4.87	191,949
1998	9,004.59	8,756	5,426	5,380	4.87	1,105
1999	12,301.23	11,861	7,350	7,412	4.88	1,519
2000	55,695.25	53,245	32,993	33,841	4.88	6,935
2001	250,166.92	236,762	146,710	153,490	4.89	31,389
2002	3,923,803.30	3,675,128	2,277,302	2,431,262	4.89	497,191

NAUGHTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -20

2003	331,352.09	306,766	190,088	207,534	4.89	42,440
2004	965,428.72	881,873	546,455	612,060	4.90	124,910
2005	203,911.69	183,614	113,777	130,917	4.90	26,718
2006	691,134.76	612,061	379,265	450,097	4.91	91,669
2007	5,217,078.93	4,536,480	2,811,041	3,449,454	4.91	702,536
2008	45,497.08	38,721	23,994	30,603	4.92	6,220
2009	1,849,032.66	1,536,546	952,124	1,266,715	4.92	257,462
2010	649,253.11	524,742	325,158	453,946	4.92	92,265
2011	209,406.48	163,613	101,383	149,905	4.93	30,407
2012	103,204,468.17	77,555,681	48,057,562	75,787,800	4.93	15,372,779
2013	194,500.49	139,277	86,303	147,097	4.94	29,777
2014	991,668.41	669,305	414,736	775,266	4.94	156,936
2015	1,619,693.32	1,014,148	628,419	1,315,213	4.94	266,237
2016	687,921.26	389,407	241,297	584,209	4.95	118,022
2017	10,040,449.95	4,948,456	3,066,323	8,982,217	4.95	1,814,589
2018	1,029,493.07	410,694	254,488	980,904	4.96	197,763
2019	1,371,000.00	380,058	235,504	1,409,696	4.96	284,213
2020	5,414,000.00	583,023	361,272	6,135,528	4.97	1,234,513
	158,976,602.41	119,740,835	74,197,693	116,574,230		23,686,953

NAUGHTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -20

1968	7,013,334.32	7,541,999	4,715,643	3,700,358	4.78	774,133
1976	8,448,371.88	8,965,784	5,605,866	4,532,180	4.80	944,204
1977	1,563.20	1,655	1,035	841	4.81	175
1978	7,692.99	8,129	5,083	4,149	4.81	863
1979	202,466.78	213,487	133,483	109,477	4.81	22,760
1980	799,817.87	841,440	526,111	433,670	4.81	90,160
1981	16,382.13	17,188	10,747	8,912	4.82	1,849
1982	135,106.56	141,393	88,406	73,722	4.82	15,295
1983	195,152.14	203,692	127,359	106,824	4.82	22,163
1984	1,552,496.48	1,615,888	1,010,336	852,660	4.82	176,900
1985	499,260.01	517,920	323,830	275,282	4.83	56,994
1986	449,996.07	465,346	290,958	249,037	4.83	51,560
1987	23,731.04	24,458	15,292	13,185	4.83	2,730

NAUGHTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -20

1988	42,533.94	43,682	27,312	23,729	4.83	4,913
1989	140,799.50	143,997	90,034	78,925	4.84	16,307
1990	1,246,843.17	1,270,044	794,096	702,115	4.84	145,065
1991	1,603,311.47	1,625,469	1,016,326	907,648	4.85	187,144
1992	494,683.60	499,193	312,121	281,499	4.85	58,041
1993	17,757.69	17,832	11,149	10,160	4.85	2,095
1994	1,249,917.87	1,247,933	780,271	719,630	4.86	148,072
1995	16,597.14	16,476	10,302	9,615	4.86	1,978
1996	112,844.94	111,325	69,606	65,808	4.86	13,541
1997	30,360.79	29,740	18,595	17,838	4.87	3,663
1999	12,301.23	11,861	7,416	7,345	4.88	1,505
2000	68,535.38	65,520	40,966	41,276	4.88	8,458
2001	212,199.54	200,829	125,569	129,071	4.89	26,395
2002	6,752,219.30	6,324,291	3,954,270	4,148,394	4.89	848,342
2003	1,896,137.20	1,755,444	1,097,593	1,177,771	4.89	240,853
2004	126,282.71	115,353	72,125	79,415	4.90	16,207
2005	563,468.18	507,378	317,239	358,923	4.90	73,250
2006	10,781,450.21	9,547,923	5,969,849	6,967,891	4.91	1,419,122
2007	1,633,726.78	1,420,597	888,230	1,072,242	4.91	218,379
2008	912,090.57	776,247	485,349	609,159	4.92	123,813
2009	1,833,273.08	1,523,450	952,539	1,247,389	4.92	253,534
2010	638,773.00	516,272	322,800	443,728	4.92	90,189
2011	111,174,806.83	86,863,100	54,311,244	79,098,524	4.93	16,044,325
2012	96,672.85	72,647	45,423	70,585	4.93	14,317
2013	531,847.40	380,843	238,122	400,094	4.94	80,991
2014	1,201,704.63	811,064	507,119	934,927	4.94	189,256
2015	1,741,298.80	1,090,290	681,705	1,407,854	4.94	284,991
2016	11,447,720.47	6,480,142	4,051,716	9,685,549	4.95	1,956,677
2017	1,937,489.45	954,896	597,050	1,727,938	4.95	349,078
2018	1,195,999.90	477,118	298,319	1,136,881	4.96	229,210
2019	1,536,000.00	425,798	266,231	1,576,969	4.96	317,937
2020	10,702,000.00	1,152,477	720,587	12,121,813	4.97	2,438,997
	191,297,019.09	147,037,610	91,935,419	137,621,004		27,966,431

NAUGHTON UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -20

1971	15,092,939.24	14,874,454	12,087,841	6,023,686	8.32	724,001
1973	52,776.20	51,723	42,033	21,298	8.34	2,554
1974	9,668.46	9,447	7,677	3,925	8.35	470
1977	77,029.99	74,560	60,592	31,844	8.37	3,805
1978	54,314.72	52,387	42,573	22,605	8.38	2,697
1980	51,763.25	49,546	40,264	21,852	8.40	2,601
1981	34,017,343.17	32,437,033	26,360,208	14,460,604	8.40	1,721,500
1982	379,216.23	360,048	292,596	162,464	8.41	19,318
1983	457,324.90	432,249	351,271	197,519	8.42	23,458
1984	80,865.49	76,069	61,818	35,221	8.43	4,178
1985	984,205.30	921,429	748,806	432,240	8.43	51,274
1986	1,013,964.75	944,289	767,384	449,374	8.44	53,243
1987	867,902.38	803,764	653,185	388,298	8.45	45,952
1988	220,669.06	203,157	165,097	99,706	8.46	11,786
1989	33,444.54	30,596	24,864	15,269	8.47	1,803
1990	1,679,408.64	1,526,179	1,240,261	775,029	8.48	91,395
1991	2,617,849.54	2,362,033	1,919,525	1,221,895	8.49	143,922
1992	218,992.41	196,113	159,373	103,418	8.50	12,167
1993	1,215,966.32	1,080,114	877,763	581,397	8.51	68,319
1994	558,508.15	491,666	399,556	270,654	8.53	31,730
1995	5,893,243.54	5,139,922	4,176,998	2,894,895	8.54	338,981
1996	1,326,698.85	1,145,599	930,980	661,059	8.55	77,317
1997	461,783.34	394,537	320,624	233,516	8.56	27,280
1998	114,631.68	96,761	78,634	58,924	8.58	6,868
1999	13,561,131.11	11,303,962	9,186,253	7,087,105	8.59	825,041
2000	199,025.31	163,649	132,991	105,840	8.60	12,307
2001	695,281.51	563,045	457,563	376,775	8.62	43,709
2002	29,630.00	23,607	19,184	16,372	8.63	1,897
2003	9,935,579.89	7,775,625	6,318,922	5,603,774	8.64	648,585
2004	421,640.61	323,400	262,814	243,155	8.66	28,078
2005	2,828,191.77	2,122,230	1,724,647	1,669,183	8.67	192,524
2006	868,524.84	636,187	517,002	525,227	8.68	60,510
2007	576,421.64	410,500	333,596	358,110	8.70	41,162
2008	4,798,225.01	3,313,885	2,693,054	3,064,816	8.71	351,873
2009	21,052,050.00	14,040,370	11,410,016	13,852,444	8.72	1,588,583
2010	1,440,987.42	922,728	749,862	979,323	8.74	112,051
2011	4,613,959.30	2,819,591	2,291,363	3,245,389	8.75	370,902
2012	425,782.90	246,411	200,248	310,692	8.76	35,467
2013	325,843.34	176,444	143,389	247,623	8.78	28,203

NAUGHTON UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -20

2014	914,674.96	457,396	371,706	725,904	8.79	82,583
2015	12,052,218.46	5,455,461	4,433,423	10,029,239	8.80	1,139,686
2016	479,510.64	190,640	154,925	420,488	8.82	47,674
2017	902,153.05	302,236	245,614	836,969	8.83	94,787
2019	612,000.00	104,505	84,927	649,473	8.86	73,304
2020	4,022,000.00	252,372	205,092	4,621,308	8.88	520,418
	148,235,341.91	115,357,919	93,746,512	84,135,899		9,765,963

NAUGHTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -20

1963	29,580.13	29,680	23,712	11,784	8.25	1,428
1968	29,628.93	29,413	23,498	12,056	8.30	1,453
1971	468,263.50	461,485	368,687	193,229	8.32	23,225
1978	25,033.02	24,144	19,289	10,751	8.38	1,283
1983	35,317.16	33,381	26,669	15,712	8.42	1,866
1985	2,172,723.79	2,034,139	1,625,102	982,167	8.43	116,509
1986	287,401.48	267,652	213,831	131,051	8.44	15,527
1987	186,659.70	172,866	138,105	85,887	8.45	10,164
1988	1,416,600.16	1,304,179	1,041,927	657,993	8.46	77,777
1990	36,528.13	33,195	26,520	17,314	8.48	2,042
1992	18,236.88	16,332	13,048	8,836	8.50	1,040
1993	1,126,075.49	1,000,266	799,126	552,164	8.51	64,884
1994	13,660,179.37	12,025,329	9,607,203	6,785,012	8.53	795,429
1995	200,268.83	174,669	139,545	100,777	8.54	11,801
1996	3,471,975.10	2,998,037	2,395,174	1,771,197	8.55	207,158
1997	282,862.98	241,671	193,074	146,361	8.56	17,098
1998	258,793.82	218,449	174,522	136,031	8.58	15,854
1999	312,804.42	260,740	208,309	167,056	8.59	19,448
2000	185,322.28	152,382	121,740	100,647	8.60	11,703
2001	159,277.33	128,984	103,047	88,086	8.62	10,219
2002	96,264.88	76,697	61,274	54,244	8.63	6,286
2003	149,132.55	116,712	93,243	85,716	8.64	9,921
2004	53,436.26	40,986	32,744	31,379	8.66	3,623
2005	269,639.10	202,333	161,647	161,920	8.67	18,676
2006	519,979.93	380,881	304,291	319,685	8.68	36,830

NAUGHTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -20

2007	73,023.99	52,004	41,547	46,082	8.70	5,297
2008	1,697,929.24	1,172,671	936,863	1,100,652	8.71	126,366
2009	670,777.75	447,366	357,407	447,526	8.72	51,322
2010	423,008.54	270,871	216,403	291,208	8.74	33,319
2011	941,034.73	575,066	459,428	669,813	8.75	76,550
2012	498,200.98	288,321	230,344	367,498	8.76	41,952
2013	1,361,051.54	737,009	588,807	1,044,455	8.78	118,958
2014	1,104,542.60	552,342	441,274	884,177	8.79	100,589
2015	1,095,082.39	495,691	396,014	918,084	8.80	104,328
2016	492,203.99	195,687	156,337	434,308	8.82	49,241
2017	860,745.23	288,363	230,377	802,517	8.83	90,885
2018	1,317,585.27	343,115	274,119	1,306,983	8.84	147,849
2019	1,583,000.00	270,313	215,957	1,683,643	8.86	190,027
2020	1,466,000.00	91,989	73,491	1,685,709	8.88	189,832
	39,036,171.47	28,205,410	22,533,695	24,309,711		2,807,759

WYODAK PLANT
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -8

1978	64,573,512.92	56,053,038	55,382,254	14,357,140	8.38	1,713,263
1981	664,778.40	570,506	563,679	154,282	8.40	18,367
1982	154,022.54	131,613	130,038	36,306	8.41	4,317
1983	18,485.00	15,724	15,536	4,428	8.42	526
1984	134,791.07	114,116	112,750	32,824	8.43	3,894
1985	2,338.05	1,970	1,946	579	8.43	69
1986	46,324,324.99	38,826,992	38,362,351	11,667,920	8.44	1,382,455
1987	151,816.71	126,538	125,024	38,938	8.45	4,608
1988	955,966.41	792,091	782,612	249,832	8.46	29,531
1989	510,409.34	420,239	415,210	136,032	8.47	16,060
1990	974,794.82	797,269	787,728	265,050	8.48	31,256
1991	1,430,723.17	1,161,822	1,147,919	397,262	8.49	46,792
1992	669,129.13	539,299	532,845	189,814	8.50	22,331
1993	845,668.36	676,068	667,978	245,344	8.51	28,830
1994	12,314,403.17	9,756,554	9,639,798	3,659,758	8.53	429,045
1995	504,971.90	396,380	391,637	153,733	8.54	18,002
1996	627,489.35	487,651	481,815	195,873	8.55	22,909

WYODAK PLANT
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -8

1997	529,894.21	407,456	402,580	169,706	8.56	19,825
1998	326,359.46	247,933	244,966	107,502	8.58	12,529
1999	753,420.14	565,216	558,452	255,242	8.59	29,714
2000	2,069,551.98	1,531,524	1,513,196	721,920	8.60	83,944
2001	2,220,566.66	1,618,409	1,599,042	799,170	8.62	92,711
2002	411,123.05	294,798	291,270	152,743	8.63	17,699
2003	644,254.12	453,776	448,346	247,449	8.64	28,640
2004	770,071.28	531,583	525,222	306,455	8.66	35,387
2005	705,249.24	476,287	470,587	291,082	8.67	33,573
2006	17,807,072.37	11,739,184	11,598,702	7,632,936	8.68	879,371
2007	1,075,655.30	689,427	681,177	480,531	8.70	55,233
2008	2,165,426.70	1,345,993	1,329,886	1,008,775	8.71	115,818
2009	4,128,710.52	2,478,227	2,448,570	2,010,437	8.72	230,555
2010	4,773,009.39	2,750,731	2,717,813	2,437,037	8.74	278,837
2011	116,150,315.32	63,881,512	63,117,045	62,325,296	8.75	7,122,891
2012	493,788.69	257,191	254,113	279,179	8.76	31,870
2013	220,259.75	107,344	106,059	131,821	8.78	15,014
2014	836,820.82	376,618	372,111	531,655	8.79	60,484
2015	6,300,677.21	2,566,813	2,536,096	4,268,635	8.80	485,072
2016	12,225,422.90	4,374,437	4,322,088	8,881,368	8.82	1,006,958
2017	2,185,759.13	659,038	651,151	1,709,469	8.83	193,598
2018	2,566,108.09	601,421	594,224	2,177,173	8.84	246,287
2019	2,554,000.00	392,509	387,812	2,370,508	8.86	267,552
2020	16,997,000.00	959,875	948,388	17,408,372	8.88	1,960,402
	329,768,141.66	210,175,172	207,660,015	148,489,578		17,076,219

BLUNDELL GEOTHERMAL UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -10

1984	8,386,523.40	6,077,915	5,316,376	3,908,800	14.96	261,283
1986	720,110.13	513,485	449,147	342,974	15.02	22,834
1987	234,605.33	165,833	145,055	113,011	15.05	7,509
1988	117,883.01	82,594	72,245	57,426	15.07	3,811
1989	3,133.09	2,174	1,902	1,545	15.10	102
1990	198,967.03	136,599	119,484	99,380	15.14	6,564
1992	109,730.48	73,673	64,442	56,261	15.20	3,701

BLUNDELL GEOTHERMAL UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -10

1993	36,273.26	24,044	21,031	18,869	15.24	1,238
1994	8,489.27	5,555	4,859	4,479	15.27	293
1995	651,545.69	420,302	367,640	349,060	15.31	22,799
1996	102,347.89	65,028	56,880	55,702	15.35	3,629
2000	24,961.76	14,745	12,898	14,560	15.51	939
2002	453,486.39	255,803	223,752	275,083	15.60	17,634
2004	52,623.82	28,099	24,578	33,308	15.69	2,123
2005	91,348.70	47,301	41,374	59,109	15.73	3,758
2006	222,894.69	111,448	97,484	147,700	15.78	9,360
2007	261,427.28	125,844	110,076	177,494	15.82	11,220
2008	1,369.60	631	552	955	15.87	60
2009	276,196.08	121,481	106,260	197,556	15.91	12,417
2010	76,796.84	31,974	27,968	56,509	15.96	3,541
2012	274,125.05	99,884	87,369	214,169	16.05	13,344
2014	65,481.07	19,850	17,363	54,666	16.14	3,387
2015	268,234.32	71,835	62,834	232,223	16.19	14,344
2018	300,720.88	42,540	37,210	293,583	16.33	17,978
2019	103,000.00	9,214	8,060	105,240	16.38	6,425
2020	62,000.00	1,975	1,728	66,472	16.43	4,046
	13,104,275.06	8,549,826	7,478,566	6,936,136		454,339

BLUNDELL GEOTHERMAL UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -9

2007	6,429,180.22	3,066,686	2,524,446	4,483,361	15.82	283,398
2008	1,369.59	626	515	978	15.87	62
2011	16,162.04	6,269	5,161	12,456	16.00	778
2012	50,852.26	18,361	15,114	40,314	16.05	2,512
2014	856,249.84	257,202	211,724	721,588	16.14	44,708
2015	317,629.46	84,290	69,386	276,830	16.19	17,099
2016	172,704.85	39,355	32,396	155,852	16.23	9,603
2018	181,550.73	25,449	20,949	176,941	16.33	10,835
2019	107,000.00	9,484	7,807	108,823	16.38	6,644
2020	1,183,000.00	37,343	30,740	1,258,730	16.43	76,612
	9,315,698.99	3,545,065	2,918,239	7,235,873		452,251

BLUNDELL GEOTHERMAL STEAM FIELD
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -8

1991	5,873,395.71	3,916,333	3,941,503	2,401,764	15.17	158,323
1992	8,844.03	5,830	5,867	3,684	15.20	242
1996	6,245.57	3,896	3,921	2,824	15.35	184
2001	682,166.90	387,039	389,526	347,214	15.55	22,329
2002	525,628.16	291,105	292,976	274,702	15.60	17,609
2003	6,057.44	3,269	3,290	3,252	15.64	208
2005	18,591.42	9,452	9,513	10,566	15.73	672
2006	12,845.84	6,306	6,347	7,527	15.78	477
2007	65,980.50	31,184	31,384	39,875	15.82	2,521
2008	37,006.38	16,751	16,859	23,108	15.87	1,456
2009	502,517.50	217,006	218,401	324,318	15.91	20,385
2010	385,870.58	157,736	158,750	257,990	15.96	16,165
2014	27,340,656.71	8,137,301	8,189,599	21,338,310	16.14	1,322,076
2017	1,556,674.18	286,915	288,759	1,392,449	16.28	85,531
2018	12,283.61	1,706	1,717	11,549	16.33	707
2019	138,000.00	12,120	12,198	136,842	16.38	8,354
2020	5,000.00	156	157	5,243	16.43	319
	37,177,764.53	13,484,105	13,570,767	26,581,219		1,657,558

BLUNDELL GEOTHERMAL COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -8

2009	267,604.36	115,562	73,600	215,413	15.91	13,539
2019	152,000.00	13,349	8,502	155,658	16.38	9,503
2020	2,343,000.00	73,282	46,672	2,483,768	16.43	151,173
	2,762,604.36	202,193	128,774	2,854,838		174,215
	4,791,587,824.64	3,359,282,384	2,811,114,686	2,510,258,682		407,151,341

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 8.50

CHOLLA UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 4-2025
NET SALVAGE PERCENT.. -4

1978	132,148.59	122,693	97,892	39,543	4.12	9,598
1981	30,933,141.36	28,542,282	22,772,784	9,397,683	4.14	2,269,972
1984	10,506.53	9,627	7,681	3,246	4.15	782
1985	192,988.52	176,338	140,693	60,015	4.16	14,427
1986	1,808.62	1,648	1,315	566	4.16	136
1987	2,701,663.30	2,454,243	1,958,146	851,584	4.17	204,217
1988	235,311.98	213,111	170,033	74,691	4.17	17,912
1989	7,206.24	6,506	5,191	2,304	4.17	553
1994	137,378.84	121,420	96,876	45,998	4.20	10,952
1996	192,989.44	168,814	134,690	66,019	4.20	15,719
1997	1,447,502.00	1,258,320	1,003,965	501,437	4.21	119,106
1999	200,980.26	172,328	137,494	71,526	4.22	16,949
2002	592,075.16	494,836	394,811	220,948	4.23	52,234
2003	25,995.00	21,505	17,158	9,877	4.23	2,335
2004	2,835,933.95	2,318,412	1,849,771	1,099,600	4.24	259,340
2005	57,370.55	46,309	36,948	22,717	4.24	5,358
2006	548,198.56	435,959	347,835	222,292	4.25	52,304
2007	3,396,784.56	2,657,723	2,120,494	1,412,161	4.25	332,273
2008	14,351,524.96	11,024,336	8,795,892	6,129,694	4.25	1,442,281
2009	65,852.83	49,480	39,478	29,009	4.26	6,810
2011	4,893,883.76	3,479,786	2,776,387	2,313,252	4.27	541,745
2012	97,106.22	66,657	53,183	47,807	4.27	11,196
2013	2,021,733.04	1,327,478	1,059,143	1,043,459	4.28	243,799
2014	82,155.42	51,137	40,800	44,641	4.28	10,430
2018	2,023,707.79	769,841	614,226	1,490,430	4.30	346,612
	67,185,947.48	55,990,789	44,672,887	25,200,498		5,987,040

COLSTRIP GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -6

1984	4,987,648.42	4,343,036	3,719,628	1,567,280	6.52	240,380
1986	10,621,751.97	9,170,502	7,854,149	3,404,908	6.55	519,833
1988	82,981.93	70,989	60,799	27,162	6.57	4,134
1989	94,128.60	80,119	68,619	31,158	6.58	4,735
1990	39,279.10	33,253	28,480	13,156	6.59	1,996
1992	159,951.21	133,757	114,557	54,991	6.62	8,307

COLSTRIP GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -6

1993	1,054,388.89	875,971	750,232	367,420	6.63	55,418
1994	75,579.97	62,347	53,398	26,717	6.64	4,024
1995	1,234,299.16	1,010,497	865,448	442,909	6.65	66,603
1996	1,311,906.54	1,065,313	912,396	478,225	6.66	71,806
1997	496,038.15	399,282	341,968	183,832	6.67	27,561
1998	16,353.19	13,038	11,166	6,168	6.68	923
1999	291,748.89	230,196	197,153	112,101	6.69	16,757
2000	97,904.20	76,382	65,418	38,360	6.70	5,725
2001	245,339.42	189,066	161,927	98,133	6.71	14,625
2002	2,439.26	1,854	1,588	998	6.72	149
2003	219,401.14	164,338	140,749	91,817	6.73	13,643
2004	1,076,831.52	793,325	679,449	461,992	6.74	68,545
2005	1,117,950.93	808,604	692,535	492,493	6.75	72,962
2006	1,306,448.44	925,942	793,030	591,805	6.76	87,545
2007	1,149,016.87	795,753	681,529	536,429	6.77	79,236
2008	479,169.55	323,271	276,868	231,052	6.78	34,078
2009	1,738,189.89	1,138,064	974,704	867,777	6.79	127,802
2010	48,714.08	30,780	26,362	25,275	6.81	3,711
2011	3,238,723.67	1,966,037	1,683,828	1,749,219	6.82	256,484
2012	286,981.47	166,057	142,221	161,980	6.83	23,716
2013	1,669,916.58	912,634	781,633	988,479	6.84	144,514
2014	3,025,728.74	1,540,357	1,319,251	1,888,022	6.85	275,624
2015	13,562.17	6,319	5,412	8,964	6.86	1,307
2016	848,822.13	351,452	301,004	598,748	6.88	87,027
2017	1,078,577.42	381,471	326,714	816,578	6.89	118,516
2018	150,171.79	41,917	35,900	123,282	6.91	17,841
2019	476,000.00	89,393	76,561	427,999	6.92	61,850
2020	1,026,000.00	73,084	62,593	1,024,967	6.94	147,690
	39,761,945.29	28,264,400	24,207,269	17,940,393		2,665,067

CRAIG UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -2

1980	4,034,946.05	3,598,885	3,435,770	679,875	4.73	143,737
1988	23,046.02	20,074	19,164	4,343	4.78	909
1991	10,483.39	9,019	8,610	2,083	4.80	434

CRAIG UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -2

1993	81,099.70	69,100	65,968	16,754	4.81	3,483
1995	36,605.09	30,845	29,447	7,890	4.82	1,637
1996	133,580.08	111,833	106,764	29,487	4.83	6,105
1997	88,440.85	73,561	70,227	19,983	4.83	4,137
1998	33,751.28	27,861	26,598	7,828	4.84	1,617
1999	23,093.44	18,917	18,060	5,496	4.84	1,136
2000	145,270.92	117,931	112,586	35,590	4.85	7,338
2002	99,906.79	79,495	75,892	26,013	4.86	5,352
2003	251,204.37	197,506	188,554	67,674	4.87	13,896
2004	65,958.95	51,217	48,896	18,382	4.87	3,775
2005	15,732.31	12,037	11,491	4,556	4.88	934
2006	681,786.24	513,458	490,186	205,236	4.88	42,057
2008	542,682.20	392,988	375,176	178,359	4.89	36,474
2009	29,323.26	20,727	19,788	10,122	4.90	2,066
2010	261,892.23	180,099	171,936	95,194	4.90	19,427
2011	4,458,961.85	2,966,616	2,832,158	1,715,983	4.91	349,487
2012	21,683.53	13,861	13,233	8,884	4.92	1,806
2014	841,129.58	483,310	461,405	396,548	4.93	80,436
2016	640,221.57	309,110	295,100	357,926	4.94	72,455
2017	74,274.94	31,169	29,756	46,004	4.95	9,294
	12,595,074.64	9,329,619	8,906,767	3,940,209		807,992

CRAIG UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -2

1979	3,534,431.35	3,084,396	2,786,874	818,246	5.60	146,115
1987	25,888.35	22,001	19,879	6,527	5.68	1,149
1993	101,595.17	83,795	75,712	27,915	5.73	4,872
1994	94,846.67	77,765	70,264	26,480	5.73	4,621
1995	115,119.08	93,747	84,704	32,717	5.74	5,700
1996	38,111.44	30,810	27,838	11,036	5.75	1,919
1997	19,445.04	15,595	14,091	5,743	5.76	997
2002	2,651.11	2,020	1,825	879	5.80	152
2004	310,557.12	230,161	207,960	108,809	5.81	18,728
2006	226,697.33	162,204	146,558	84,674	5.83	14,524
2007	616,396.61	431,846	390,190	238,535	5.84	40,845

CRAIG UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -2

2008	163,732.53	112,090	101,278	65,729	5.84	11,255
2010	63,616.79	41,064	37,103	27,786	5.86	4,742
2011	2,630,569.25	1,635,962	1,478,156	1,205,024	5.87	205,285
2012	21,313.36	12,687	11,463	10,276	5.88	1,748
2013	3,801,102.72	2,144,476	1,937,619	1,939,506	5.89	329,288
2017	1,071,204.73	403,038	364,161	728,468	5.92	123,052
	12,837,278.65	8,583,657	7,755,674	5,338,350		914,992

CRAIG COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -2

1979	2,417,948.98	2,110,074	2,114,123	352,185	5.60	62,890
1983	8,234.61	7,102	7,116	1,284	5.64	228
1985	172.62	148	148	28	5.66	5
1986	35,582.31	30,362	30,420	5,874	5.67	1,036
1989	21,046.86	17,736	17,770	3,698	5.69	650
1993	16,010.30	13,205	13,230	3,100	5.73	541
1994	123,172.19	100,990	101,184	24,452	5.73	4,267
1995	34,891.08	28,413	28,468	7,121	5.74	1,241
1997	19,938.35	15,990	16,021	4,316	5.76	749
1999	11,119.76	8,764	8,781	2,561	5.77	444
2000	13,032.93	10,168	10,188	3,106	5.78	537
2001	14,129.28	10,900	10,921	3,491	5.79	603
2002	59,262.62	45,165	45,252	15,196	5.80	2,620
2003	178,436.12	134,239	134,497	47,508	5.80	8,191
2004	27,802.97	20,605	20,645	7,714	5.81	1,328
2006	63,820.31	45,664	45,752	19,345	5.83	3,318
2008	119,258.42	81,644	81,801	39,843	5.84	6,822
2010	27,232.03	17,578	17,612	10,165	5.86	1,735
2012	7,677.31	4,570	4,579	3,252	5.88	553
2013	183,886.26	103,744	103,943	83,621	5.89	14,197
2015	31,834.66	15,502	15,532	16,940	5.90	2,871
	3,414,489.97	2,822,563	2,827,979	654,801		114,826

DAVE JOHNSTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1958	1,988,077.06	1,907,620	1,835,725	351,160	6.03	58,235
1963	4,231.30	4,028	3,876	778	6.17	126
1964	14,450.88	13,736	13,218	2,678	6.19	433
1965	178.97	170	164	33	6.21	5
1967	2,178.02	2,060	1,982	413	6.25	66
1968	2,359.61	2,227	2,143	453	6.27	72
1970	4,380.07	4,118	3,963	855	6.31	135
1975	627,278.46	583,000	561,028	128,979	6.40	20,153
1976	7,562.61	7,012	6,748	1,571	6.41	245
1977	1,220.23	1,128	1,085	257	6.43	40
1978	101,379.96	93,478	89,955	21,563	6.44	3,348
1979	10,158.46	9,340	8,988	2,186	6.45	339
1982	3,336.35	3,037	2,923	747	6.50	115
1983	14,553.11	13,199	12,702	3,307	6.51	508
1987	2,409.57	2,149	2,068	583	6.56	89
1988	487,548.70	432,824	416,512	119,792	6.57	18,233
1989	437,782.42	386,688	372,114	109,446	6.58	16,633
1991	8,301.86	7,251	6,978	2,154	6.60	326
1992	163,064.51	141,506	136,173	43,198	6.62	6,525
1996	24,025.54	20,246	19,483	6,945	6.66	1,043
1997	811,720.38	678,045	652,491	240,402	6.67	36,042
2001	29,774.59	23,811	22,914	9,838	6.71	1,466
2002	289,909.01	228,705	220,085	98,814	6.72	14,704
2003	196,279.43	152,567	146,817	69,090	6.73	10,266
2004	25,465.00	19,469	18,735	9,276	6.74	1,376
2005	49,079.54	36,838	35,450	18,538	6.75	2,746
2006	46,719.86	34,362	33,067	18,325	6.76	2,711
2007	143,678.06	103,259	99,367	58,679	6.77	8,668
2008	4,559,903.55	3,192,416	3,072,099	1,943,795	6.78	286,695
2009	99,831.41	67,830	65,274	44,541	6.79	6,560
2012	8,495.48	5,101	4,909	4,436	6.83	649
2016	587,253.14	252,326	242,816	403,162	6.88	58,599
2017	67,684.17	24,842	23,906	50,547	6.89	7,336
2018	2,224,014.00	644,215	619,936	1,826,480	6.91	264,324
2020	3,010,000.00	222,499	214,113	3,096,887	6.94	446,237
	16,054,285.31	9,321,102	8,969,805	8,689,909		1,275,048

DAVE JOHNSTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1960	2,615,777.05	2,502,205	2,363,915	513,440	6.09	84,309
1961	1,601.71	1,530	1,445	316	6.12	52
1967	1,617.62	1,530	1,445	334	6.25	53
1968	2,359.61	2,227	2,104	492	6.27	78
1973	36,040.10	33,665	31,804	7,840	6.36	1,233
1975	627,278.46	583,000	550,779	139,227	6.40	21,754
1976	4,028.38	3,735	3,529	903	6.41	141
1977	1,220.22	1,128	1,066	277	6.43	43
1979	84,040.33	77,269	72,999	19,446	6.45	3,015
1981	3,035.16	2,773	2,620	719	6.48	111
1982	14,663.36	13,347	12,609	3,520	6.50	542
1983	5,868.30	5,322	5,028	1,427	6.51	219
1986	550,305.50	493,046	465,797	139,539	6.55	21,304
1987	2,409.57	2,149	2,030	620	6.56	95
1988	568,000.58	504,245	476,377	148,424	6.57	22,591
1989	52,198.45	46,106	43,558	13,860	6.58	2,106
1992	163,064.51	141,506	133,685	45,686	6.62	6,901
1993	10,239.16	8,828	8,340	2,923	6.63	441
1994	1,663,571.84	1,424,087	1,345,382	484,548	6.64	72,974
1999	7,732.30	6,331	5,981	2,524	6.69	377
2001	29,774.59	23,811	22,495	10,257	6.71	1,529
2004	39,602.72	30,277	28,604	14,959	6.74	2,219
2005	48,994.34	36,774	34,742	19,152	6.75	2,837
2006	46,705.83	34,352	32,453	18,923	6.76	2,799
2007	2,237,144.50	1,607,802	1,518,943	941,916	6.77	139,131
2008	3,781,059.57	2,647,142	2,500,842	1,658,324	6.78	244,591
2009	34,955.69	23,751	22,438	16,013	6.79	2,358
2011	85,061.48	53,584	50,623	42,945	6.82	6,297
2012	8,495.48	5,101	4,819	4,526	6.83	663
2014	128,532.28	67,903	64,150	77,235	6.85	11,275
2016	135,501.52	58,221	55,003	94,048	6.88	13,670
2018	3,811,859.82	1,104,155	1,043,131	3,149,915	6.91	455,849
	16,802,740.03	11,546,902	10,908,736	7,574,279		1,121,557

DAVE JOHNSTON UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1964	3,802,645.60	3,614,494	3,796,445	386,465	6.19	62,434
1968	2,359.61	2,227	2,339	256	6.27	41
1972	4,302.79	4,028	4,231	502	6.35	79
1975	626,737.95	582,498	611,821	77,591	6.40	12,124
1976	11,203.92	10,388	10,911	1,413	6.41	220
1977	2,498.28	2,310	2,426	322	6.43	50
1978	101,172.18	93,286	97,982	13,307	6.44	2,066
1979	431,984.09	397,177	417,171	58,012	6.45	8,994
1980	2,688.42	2,464	2,588	369	6.47	57
1981	9,342.88	8,535	8,965	1,313	6.48	203
1982	9,793.40	8,914	9,363	1,410	6.50	217
1985	9,053.89	8,149	8,559	1,400	6.53	214
1986	42,076.90	37,699	39,597	6,688	6.55	1,021
1987	2,409.57	2,149	2,257	393	6.56	60
1988	10,309.39	9,152	9,613	1,728	6.57	263
1989	266,364.58	235,277	247,121	45,880	6.58	6,973
1990	506,370.43	444,860	467,254	89,754	6.59	13,620
1991	632,295.09	552,295	580,097	115,427	6.60	17,489
1992	1,806,625.29	1,567,771	1,646,691	340,596	6.62	51,450
1993	10,141.01	8,743	9,183	1,972	6.63	297
1994	37,571.63	32,163	33,782	7,547	6.64	1,137
1996	26,626.01	22,437	23,566	5,722	6.66	859
1998	186,887.34	154,620	162,403	43,173	6.68	6,463
1999	6,032,037.72	4,939,008	5,187,634	1,447,607	6.69	216,384
2000	62,529.21	50,624	53,172	15,610	6.70	2,330
2002	190,402.33	150,206	157,767	51,675	6.72	7,690
2004	54,760.44	41,866	43,974	16,263	6.74	2,413
2005	1,256,935.27	943,437	990,929	391,700	6.75	58,030
2006	159,037.84	116,971	122,859	52,082	6.76	7,704
2010	3,881,281.55	2,544,952	2,673,063	1,596,347	6.81	234,412
2012	8,495.48	5,101	5,358	3,987	6.83	584
2014	143,081.29	75,589	79,394	77,995	6.85	11,386
2015	192,829.66	93,232	97,925	114,187	6.86	16,645
2016	136,159.68	58,504	61,449	88,327	6.88	12,838
2018	249,975.54	72,409	76,054	198,919	6.91	28,787
2019	4,020,000.00	783,446	822,884	3,599,116	6.92	520,103
	24,928,986.26	17,676,981	18,566,827	8,855,058		1,305,637

DAVE JOHNSTON UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1972	7,232,580.82	6,769,942	7,061,991	893,848	6.35	140,763
1975	2,673.57	2,485	2,592	349	6.40	55
1977	1,450.92	1,341	1,399	197	6.43	31
1978	126,876.25	116,987	122,034	17,530	6.44	2,722
1979	21,763.52	20,010	20,873	3,067	6.45	476
1980	111,551.36	102,229	106,639	16,067	6.47	2,483
1981	7,548.76	6,896	7,193	1,110	6.48	171
1985	21,752.08	19,578	20,423	3,505	6.53	537
1986	40,688.33	36,455	38,028	6,730	6.55	1,027
1987	963,536.73	859,465	896,542	163,349	6.56	24,901
1988	828,382.73	735,401	767,126	144,095	6.57	21,932
1989	2,400,615.28	2,120,437	2,211,911	428,766	6.58	65,162
1990	8,843.09	7,769	8,104	1,623	6.59	246
1991	599,902.98	524,001	546,606	113,287	6.60	17,165
1992	163,064.52	141,506	147,610	31,761	6.62	4,798
1993	1,064,459.85	917,709	957,298	213,608	6.63	32,218
1994	5,962.78	5,104	5,324	1,235	6.64	186
1995	76,782.75	65,233	68,047	16,414	6.65	2,468
1996	133,154.75	112,206	117,046	29,424	6.66	4,418
1997	669,537.41	559,277	583,404	153,087	6.67	22,952
1998	796,644.98	659,099	687,532	188,778	6.68	28,260
1999	333,003.68	272,662	284,424	81,880	6.69	12,239
2000	59,549.68	48,212	50,292	15,213	6.70	2,271
2001	249,894.80	199,844	208,465	66,419	6.71	9,899
2002	38,299.79	30,214	31,517	10,612	6.72	1,579
2003	4,331,295.17	3,366,685	3,511,921	1,252,504	6.73	186,108
2004	48,303.22	36,929	38,522	14,611	6.74	2,168
2005	1,686,636.44	1,265,964	1,320,577	534,724	6.75	79,218
2006	260,328.28	191,470	199,730	86,631	6.76	12,815
2007	49,630.77	35,669	37,208	17,386	6.77	2,568
2008	453,460.40	317,470	331,165	167,641	6.78	24,726
2009	12,231,013.54	8,310,338	8,668,838	4,785,276	6.79	704,753
2010	31,276.82	20,508	21,393	13,012	6.81	1,911
2011	289,167.18	182,160	190,018	128,066	6.82	18,778
2012	256,962.03	154,297	160,953	121,705	6.83	17,819
2013	112,519.10	63,814	66,567	57,204	6.84	8,363
2014	302,060.66	159,578	166,462	165,805	6.85	24,205
2015	224,936.38	108,755	113,447	133,983	6.86	19,531

DAVE JOHNSTON UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

2016	179,872.88	77,286	80,620	117,240	6.88	17,041
2017	3,746,414.07	1,375,031	1,434,349	2,686,707	6.89	389,943
2018	1,462,346.42	423,588	441,861	1,166,720	6.91	168,845
	41,624,744.77	30,423,604	31,736,051	14,051,169		2,077,751

DAVE JOHNSTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1958	9,080.03	8,713	8,792	1,196	6.03	198
1960	12,573.58	12,028	12,137	1,694	6.09	278
1964	5,582.60	5,306	5,354	787	6.19	127
1965	2,170.40	2,060	2,079	309	6.21	50
1972	26,425.78	24,735	24,960	4,109	6.35	647
1973	27,024.28	25,243	25,472	4,254	6.36	669
1979	19,554.23	17,979	18,142	3,367	6.45	522
1980	9,609.70	8,807	8,887	1,684	6.47	260
1982	30,161.73	27,453	27,702	5,475	6.50	842
1983	29,630.22	26,874	27,118	5,475	6.51	841
1985	37,595.48	33,837	34,144	7,211	6.53	1,104
1986	11,752.13	10,529	10,625	2,303	6.55	352
1988	116,823.46	103,711	104,653	23,852	6.57	3,630
1991	34,954.61	30,532	30,809	7,641	6.60	1,158
1992	41,623.47	36,120	36,448	9,338	6.62	1,411
1995	1,348,684.39	1,145,807	1,156,218	327,334	6.65	49,223
1996	61,428.23	51,764	52,234	15,337	6.66	2,303
1997	175,573.04	146,659	147,992	45,139	6.67	6,767
2001	38,179.18	30,532	30,809	11,188	6.71	1,667
2004	743,235.95	568,220	573,383	244,176	6.74	36,228
2005	124,455.48	93,414	94,263	42,638	6.75	6,317
2006	4,604.24	3,386	3,417	1,648	6.76	244
2007	13,854.08	9,957	10,047	5,192	6.77	767
2008	236,871.02	165,835	167,342	93,216	6.78	13,749
2010	204,239.86	133,920	135,137	89,527	6.81	13,146

DAVE JOHNSTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

2012	5,872,452.42	3,526,220	3,558,261	2,901,437	6.83	424,808
2014	8,641.99	4,566	4,607	4,899	6.85	715
2018	417,315.97	120,881	121,979	337,068	6.91	48,780
	9,664,097.55	6,375,088	6,433,015	4,197,492		616,803

GADSBY UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1951	2,590,576.46	2,441,251	2,807,546	145,711	8.54	17,062
1972	1,557.95	1,374	1,580	196	10.09	19
1979	9,950.53	8,519	9,797	1,546	10.39	149
1980	43,729.39	37,253	42,843	7,009	10.43	672
1982	771.77	650	748	132	10.51	13
1988	5,648.70	4,579	5,266	1,173	10.72	109
1994	1,968,181.97	1,510,814	1,737,503	506,225	10.91	46,400
1999	10,162.85	7,306	8,402	3,183	11.06	288
2003	387,836.20	258,719	297,538	144,595	11.18	12,933
2008	129,515.68	74,725	85,937	61,711	11.33	5,447
2017	59,878.23	15,522	17,851	50,410	11.62	4,338
	5,207,809.73	4,360,712	5,015,011	921,892		87,430

GADSBY UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1952	3,298,169.46	3,098,206	3,525,154	234,759	8.65	27,140
1957	44,229.12	40,918	46,557	3,864	9.13	423
1983	13,955.09	11,697	13,309	2,600	10.54	247
1984	116,844.29	97,334	110,747	22,455	10.58	2,122
1985	33,003.38	27,318	31,083	6,541	10.62	616
1986	58,685.51	48,264	54,915	11,986	10.65	1,125
1987	86,450.92	70,613	80,344	18,210	10.68	1,705
1994	172,237.83	132,213	150,433	45,919	10.91	4,209
1999	10,162.87	7,306	8,313	3,273	11.06	296

GADSBY UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

2000	295,297.15	208,830	237,608	99,031	11.09	8,930
2001	19,711.18	13,694	15,581	6,890	11.12	620
2002	21,300.54	14,515	16,515	7,767	11.15	697
2004	200,169.09	130,446	148,422	79,771	11.21	7,116
2005	262,859.19	166,949	189,955	109,704	11.24	9,760
2008	150,435.72	86,794	98,755	72,742	11.33	6,420
2009	82,430.94	45,667	51,960	42,011	11.36	3,698
2011	65,693.89	32,967	37,510	37,381	11.42	3,273
2012	942,835.39	444,680	505,959	568,873	11.45	49,683
2013	36,074.42	15,810	17,989	23,136	11.48	2,015
2014	76,542.28	30,658	34,883	52,375	11.52	4,546
	5,987,088.26	4,724,879	5,375,990	1,449,290		134,641

GADSBY UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1955	3,632,205.42	3,379,692	3,787,596	353,118	8.96	39,410
1961	1,827.12	1,670	1,872	211	9.44	22
1965	7,279.57	6,574	7,367	931	9.71	96
1970	753.19	669	750	109	9.99	11
1985	5,653.04	4,679	5,244	1,201	10.62	113
1991	165,755.50	131,058	146,876	42,086	10.82	3,890
1992	12,148.65	9,518	10,667	3,183	10.85	293
1996	32,014.17	24,004	26,901	9,595	10.97	875
1999	302,781.71	217,661	243,931	101,240	11.06	9,154
2000	110,598.85	78,214	87,654	38,429	11.09	3,465
2002	822,955.62	560,800	628,484	309,685	11.15	27,774
2003	31,468.25	20,992	23,526	12,348	11.18	1,104
2005	33,964.73	21,572	24,176	14,544	11.24	1,294
2006	161,624.42	99,772	111,814	72,438	11.27	6,428
2007	163,109.45	97,511	109,280	76,665	11.30	6,785
2009	265,388.91	147,027	164,772	137,771	11.36	12,128
2011	648,993.65	325,683	364,991	374,862	11.42	32,825
2012	64,745.28	30,537	34,223	39,587	11.45	3,457
2014	497,829.44	199,400	223,466	344,059	11.52	29,866
2015	224,033.02	80,437	90,145	165,252	11.55	14,308

GADSBY UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

2016	11,224.33	3,512	3,936	8,860	11.58	765
2018	22,560.36	4,481	5,022	20,697	11.66	1,775
2020	487,000.00	22,224	24,906	530,274	11.75	45,130
	7,705,914.68	5,467,687	6,127,597	2,657,146		240,968

GADSBY COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -13

1982	15,820.30	13,216	14,581	3,296	10.51	314
1985	1,557.34	1,278	1,410	350	10.62	33
1992	68,999.46	53,583	59,117	18,852	10.85	1,738
1994	101,891.63	77,528	85,535	29,602	10.91	2,713
1996	15,864.59	11,791	13,009	4,918	10.97	448
1999	30,695.19	21,872	24,131	10,555	11.06	954
2000	78,662.18	55,141	60,836	28,052	11.09	2,529
2001	99,477.78	68,504	75,579	36,831	11.12	3,312
2005	2,590.69	1,631	1,799	1,128	11.24	100
2009	48,763.65	26,778	29,544	25,559	11.36	2,250
2018	17,006.43	3,348	3,694	15,523	11.66	1,331
	481,329.24	334,670	369,235	174,667		15,722

HAYDEN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1965	1,434,413.07	1,515,448	1,189,378	431,508	2.85	151,406
1982	74,232.11	76,970	60,409	23,473	2.91	8,066
1983	21,916.93	22,689	17,807	6,959	2.91	2,391
1985	2,043.46	2,107	1,654	655	2.92	224
1988	7,899.64	8,095	6,353	2,573	2.92	881
1989	22,426.56	22,928	17,995	7,347	2.92	2,516
1990	26,721.04	27,240	21,379	8,816	2.93	3,009
1991	8,502.54	8,644	6,784	2,824	2.93	964
1993	16,700.23	16,877	13,246	5,626	2.93	1,920

HAYDEN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1994	173,255.29	174,493	136,948	58,830	2.93	20,078
1996	12,828.39	12,817	10,059	4,437	2.94	1,509
1997	60,844.23	60,530	47,506	21,248	2.94	7,227
1998	3,643.51	3,608	2,832	1,285	2.94	437
1999	153,145.31	150,876	118,413	54,641	2.94	18,585
2000	728,841.74	713,658	560,105	263,487	2.95	89,318
2001	1,293.42	1,259	988	473	2.95	160
2003	162,746.48	156,125	122,533	61,371	2.95	20,804
2009	335,579.82	299,712	235,225	143,980	2.96	48,642
2010	13,665.06	11,962	9,388	6,053	2.97	2,038
2011	22,574.35	19,319	15,162	10,347	2.97	3,484
2012	1,258,150.26	1,047,715	822,285	599,425	2.97	201,827
2013	106,540.70	85,811	67,348	53,043	2.97	17,860
2014	34,244.62	26,403	20,722	17,974	2.98	6,032
2016	16,357.95	11,081	8,697	9,788	2.98	3,285
2018	485,899.37	248,936	195,374	353,692	2.99	118,292
	5,184,466.08	4,725,303	3,708,589	2,149,858		730,955

HAYDEN UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1976	1,438,765.60	1,504,618	1,192,932	432,873	2.89	149,783
1981	3,041.02	3,158	2,504	933	2.91	321
1982	161,066.62	167,006	132,410	49,595	2.91	17,043
1983	5,242.74	5,427	4,303	1,622	2.91	557
1984	214.82	222	176	67	2.91	23
1985	2,986.59	3,080	2,442	933	2.92	320
1986	5,322.86	5,478	4,343	1,672	2.92	573
1987	678.34	697	553	214	2.92	73
1989	9,046.92	9,249	7,333	2,890	2.92	990
1991	3,971.41	4,038	3,202	1,286	2.93	439
1993	49,102.52	49,621	39,342	16,144	2.93	5,510
1994	8,663.63	8,726	6,918	2,872	2.93	980
1996	8,412.92	8,405	6,664	2,843	2.94	967
1997	1,817.20	1,808	1,433	620	2.94	211
1999	373,686.07	368,148	291,885	130,380	2.94	44,347

HAYDEN UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

2000	68,224.89	66,804	52,965	24,129	2.95	8,179
2001	49,463.29	48,134	38,163	17,731	2.95	6,011
2007	26,170.10	24,088	19,098	10,474	2.96	3,539
2008	218,755.94	198,544	157,415	89,779	2.96	30,331
2009	19,882.43	17,757	14,079	8,389	2.96	2,834
2011	997,176.32	853,389	676,607	450,202	2.97	151,583
2012	263,941.01	219,795	174,264	123,989	2.97	41,747
2013	29,242.00	23,552	18,673	14,370	2.97	4,838
2014	68,525.89	52,833	41,888	35,546	2.98	11,928
2016	576,530.55	390,536	309,635	341,844	2.98	114,713
2018	8,075.46	4,137	3,280	5,845	2.99	1,955
2020	93,000.00	15,056	11,937	93,153	2.99	31,155
	4,491,007.14	4,054,306	3,214,445	1,860,393		630,950

HAYDEN COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1965	1,580.48	1,670	1,359	427	2.85	150
1976	9,837.59	10,288	8,373	2,743	2.89	949
1982	631.56	655	533	181	2.91	62
1995	6,045.75	6,064	4,935	1,896	2.94	645
2001	50,037.67	48,693	39,630	16,913	2.95	5,733
2008	101,886.69	92,473	75,261	39,871	2.96	13,470
2009	25,606.20	22,869	18,612	10,323	2.96	3,488
2012	46,898.44	39,054	31,785	21,210	2.97	7,141
2014	4,968.86	3,831	3,118	2,497	2.98	838
	247,493.24	225,597	183,608	96,060		32,476

HUNTER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -9

1978	9,897,054.47	8,653,533	7,183,981	3,603,809	8.07	446,569
1983	4,840.24	4,147	3,443	1,833	8.18	224

HUNTER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -9

1984	13,776.85	11,744	9,750	5,267	8.21	642
1987	89,404.14	75,014	62,275	35,175	8.27	4,253
1988	16,903.39	14,104	11,709	6,716	8.28	811
1989	876,636.46	726,913	603,468	352,066	8.30	42,418
1990	38,672.06	31,853	26,444	15,709	8.32	1,888
1991	46,186.94	37,773	31,358	18,985	8.34	2,276
1992	589,158.05	478,156	396,955	245,227	8.36	29,333
1994	75,018.14	59,893	49,722	32,048	8.39	3,820
1995	155,064.49	122,658	101,828	67,192	8.41	7,990
1996	94,968.50	74,370	61,740	41,775	8.43	4,956
1997	68,757.77	53,266	44,220	30,726	8.45	3,636
2000	635,477.77	474,202	393,673	298,998	8.50	35,176
2001	12,024,942.06	8,844,992	7,342,926	5,764,261	8.51	677,351
2002	151,127.33	109,365	90,793	73,936	8.53	8,668
2004	5,752,763.52	4,008,801	3,328,022	2,942,490	8.57	343,348
2005	1,002,631.41	684,114	567,937	524,931	8.58	61,181
2006	178,018.01	118,531	98,402	95,638	8.60	11,121
2007	1,434.13	929	771	792	8.62	92
2008	33,360.33	20,980	17,417	18,946	8.63	2,195
2009	20,115.72	12,215	10,141	11,785	8.65	1,362
2010	29,572,110.30	17,248,844	14,319,627	17,913,973	8.67	2,066,202
2011	10,823.67	6,025	5,002	6,796	8.69	782
2013	76,756.16	37,953	31,508	52,156	8.72	5,981
2014	1,009,048.54	460,711	382,473	717,390	8.74	82,081
2015	56,046.32	23,190	19,252	41,839	8.76	4,776
2016	78,554.32	28,585	23,731	61,894	8.78	7,049
2017	352,162.87	107,568	89,301	294,557	8.81	33,434
2018	2,985,256.03	708,999	588,596	2,665,333	8.83	301,850
	65,907,069.99	43,239,428	35,896,462	35,942,244		4,191,465

HUNTER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -9

1980	7,478,850.52	6,489,194	5,556,809	2,595,138	8.12	319,598
1984	7,215.90	6,151	5,267	2,598	8.21	316
1988	114,805.29	95,794	82,030	43,108	8.28	5,206

HUNTER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -9

1989	25,959.19	21,526	18,433	9,862	8.30	1,188
1990	3,087.98	2,543	2,178	1,188	8.32	143
1991	1,583,988.88	1,295,429	1,109,298	617,250	8.34	74,011
1994	211,836.07	169,126	144,826	86,076	8.39	10,259
1995	1,307,198.17	1,034,011	885,442	539,405	8.41	64,139
1997	319,809.60	247,752	212,154	136,438	8.45	16,147
2001	58,662.41	43,149	36,949	26,993	8.51	3,172
2002	6,753,068.37	4,886,938	4,184,770	3,176,075	8.53	372,342
2003	43,715.45	31,075	26,610	21,040	8.55	2,461
2004	52,945.39	36,895	31,594	26,117	8.57	3,047
2005	197,762.83	134,937	115,549	100,013	8.58	11,657
2006	6,121,558.71	4,075,963	3,490,318	3,182,181	8.60	370,021
2008	32,526.58	20,456	17,517	17,937	8.63	2,078
2009	69,778.45	42,371	36,283	39,775	8.65	4,598
2011	19,822,346.98	11,034,367	9,448,919	12,157,439	8.69	1,399,015
2013	30,095.72	14,881	12,743	20,061	8.72	2,301
2015	663,072.46	274,356	234,936	487,813	8.76	55,686
2018	129,762.30	30,819	26,391	115,050	8.83	13,029
2019	540,000.00	84,817	72,630	515,970	8.85	58,302
	45,568,047.25	30,072,550	25,751,645	23,917,527		2,788,716

HUNTER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -9

1983	21,867,212.38	18,735,231	15,757,076	8,078,186	8.18	987,553
1987	11,906.62	9,990	8,402	4,576	8.27	553
1991	17,563.74	14,364	12,081	7,064	8.34	847
1993	372,396.36	299,778	252,125	153,787	8.38	18,352
1994	45,448.33	36,285	30,517	19,022	8.39	2,267
1997	2,525,544.16	1,956,501	1,645,495	1,107,348	8.45	131,047
1998	100,565.25	77,044	64,797	44,819	8.46	5,298
2001	142,538.35	104,845	88,179	67,188	8.51	7,895
2002	486,991.55	352,417	296,397	234,424	8.53	27,482
2003	229,224.14	162,945	137,043	112,811	8.55	13,194
2004	45,724.29	31,863	26,798	23,041	8.57	2,689
2006	175,186.92	116,646	98,104	92,850	8.60	10,797

HUNTER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -9

2007	8,423,454.75	5,457,064	4,589,608	4,591,957	8.62	532,710
2010	151,822.67	88,555	74,478	91,008	8.67	10,497
2011	26,876.29	14,961	12,583	16,712	8.69	1,923
2012	25,183,677.00	13,269,156	11,159,889	16,290,319	8.71	1,870,301
2013	103,639.35	51,245	43,099	69,868	8.72	8,012
2015	76,946.89	31,838	26,777	57,095	8.76	6,518
2016	23,012,341.53	8,373,860	7,042,750	18,040,702	8.78	2,054,750
2018	9,483.66	2,252	1,894	8,443	8.83	956
2020	2,795,000.00	162,381	136,569	2,909,981	8.88	327,701
	85,803,544.23	49,349,221	41,504,662	52,021,202		6,021,342

HUNTER UNITS 1 AND 2 COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1978	101,627.17	89,673	77,747	34,043	8.07	4,218
1980	208,415.99	182,496	158,225	71,032	8.12	8,748
1983	73,073.89	63,182	54,779	25,602	8.18	3,130
1993	58,355.21	47,407	41,102	23,089	8.38	2,755
1994	29,308.44	23,614	20,473	11,766	8.39	1,402
1995	2,551,283.32	2,036,613	1,765,755	1,040,656	8.41	123,740
2005	56,592.37	38,968	33,785	28,466	8.58	3,318
2010	68,923.64	40,571	35,175	40,641	8.67	4,688
2016	335,747.99	123,295	106,897	262,425	8.78	29,889
2017	203,129.47	62,615	54,288	169,155	8.81	19,200
2018	39,350.24	9,431	8,177	35,109	8.83	3,976
	3,725,807.73	2,717,865	2,356,405	1,741,984		205,064

HUNTER UNITS 1, 2 AND 3 COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1978	354,637.80	312,924	263,080	127,021	8.07	15,740
1989	656.77	550	462	260	8.30	31
1994	26,385.58	21,259	17,873	11,151	8.39	1,329

HUNTER UNITS 1, 2 AND 3 COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

2003	51,867.19	37,208	31,281	25,773	8.55	3,014
2005	57,442.51	39,554	33,254	29,933	8.58	3,489
2006	144,157.17	96,866	81,437	77,136	8.60	8,969
2009	522,440.35	320,151	269,156	305,528	8.65	35,321
2018	114,694.22	27,490	23,111	103,052	8.83	11,671
	1,272,281.59	856,002	719,654	679,855		79,564

HUNTINGTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -13

1977	10,800,768.50	9,824,187	7,636,582	4,568,286	8.05	567,489
1980	45,484.91	40,914	31,803	19,594	8.12	2,413
1985	5,441.00	4,784	3,719	2,430	8.23	295
1987	95,393.70	82,977	64,500	43,295	8.27	5,235
1988	316,315.29	273,621	212,692	144,744	8.28	17,481
1989	60,468.51	51,981	40,406	27,923	8.30	3,364
1990	43,562.19	37,197	28,914	20,311	8.32	2,441
1992	81,956.16	68,956	53,601	39,009	8.36	4,666
1993	10,519.11	8,779	6,824	5,062	8.38	604
1994	1,393,611.96	1,153,464	896,616	678,166	8.39	80,830
1996	8,266.69	6,711	5,217	4,125	8.43	489
1997	2,215,002.86	1,778,899	1,382,782	1,120,171	8.45	132,565
1999	36,577.47	28,688	22,300	19,033	8.48	2,244
2000	29,157.88	22,556	17,533	15,415	8.50	1,814
2001	161,587.61	123,218	95,780	86,814	8.51	10,201
2002	45,782.38	34,347	26,699	25,035	8.53	2,935
2003	69,490.08	51,210	39,807	38,717	8.55	4,528
2004	2,242,684.73	1,620,161	1,259,391	1,274,843	8.57	148,756
2005	8,890,037.46	6,288,434	4,888,155	5,157,588	8.58	601,117
2006	673,770.56	465,085	361,522	399,839	8.60	46,493
2007	160,542.24	107,823	83,813	97,599	8.62	11,322
2008	72,972.93	47,576	36,982	45,477	8.63	5,270
2009	135,937.48	85,574	66,519	87,091	8.65	10,068
2010	25,747,572.30	15,569,186	12,102,312	16,992,445	8.67	1,959,913
2012	376,762.64	205,799	159,973	265,769	8.71	30,513
2014	587,737.75	278,196	216,249	447,895	8.74	51,247

HUNTINGTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -13

2016	1,075,739.80	405,811	315,447	900,139	8.78	102,522
2017	2,410,975.29	763,459	593,455	2,130,947	8.81	241,878
2018	3,079,128.15	758,130	589,313	2,890,102	8.83	327,305
2019	43,000.00	7,002	5,443	43,147	8.85	4,875
	60,916,247.63	40,194,725	31,244,349	37,591,010		4,380,873

HUNTINGTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -13

1974	2,443,712.26	2,244,130	1,836,518	924,877	7.98	115,899
1977	11,215,648.78	10,201,554	8,348,597	4,325,087	8.05	537,278
1980	10,379.54	9,337	7,641	4,088	8.12	503
1981	252,078.72	225,834	184,815	100,034	8.14	12,289
1985	1,155.86	1,016	831	475	8.23	58
1987	99,330.80	86,402	70,708	41,535	8.27	5,022
1988	353,640.76	305,909	250,345	149,269	8.28	18,028
1989	14,933.84	12,838	10,506	6,369	8.30	767
1990	110,439.82	94,303	77,174	47,623	8.32	5,724
1991	234.72	199	163	102	8.34	12
1992	2,792,120.74	2,349,222	1,922,521	1,232,575	8.36	147,437
1993	53,338.07	44,513	36,428	23,844	8.38	2,845
1994	4,320,157.04	3,575,707	2,926,234	1,955,543	8.39	233,080
1995	16,323.64	13,386	10,955	7,491	8.41	891
1996	498,036.75	404,325	330,886	231,896	8.43	27,508
1997	48,753.02	39,154	32,042	23,049	8.45	2,728
1998	8,195,096.17	6,508,713	5,326,504	3,933,955	8.46	465,007
1999	576,575.62	452,214	370,076	281,454	8.48	33,190
2002	69,633.86	52,241	42,752	35,934	8.53	4,213
2003	2,459,396.62	1,812,430	1,483,230	1,295,889	8.55	151,566
2004	71,436.82	51,607	42,233	38,490	8.57	4,491
2006	4,292,705.39	2,963,133	2,424,925	2,425,832	8.60	282,073
2007	537,042.65	360,686	295,173	311,685	8.62	36,158
2008	954,959.95	622,600	509,514	569,591	8.63	66,001
2009	14,239.21	8,964	7,336	8,754	8.65	1,012
2010	99,261.61	60,022	49,120	63,046	8.67	7,272
2011	12,229,986.55	7,057,815	5,775,870	8,044,015	8.69	925,663

HUNTINGTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -13

2012	35,722.26	19,513	15,969	24,397	8.71	2,801
2013	37,273.33	19,106	15,636	26,483	8.72	3,037
2014	33,656.31	15,931	13,037	24,994	8.74	2,860
2015	1,013,198.51	434,609	355,669	789,245	8.76	90,096
2016	1,460,825.46	551,081	450,986	1,199,747	8.78	136,645
2017	2,308,486.09	731,005	598,229	2,010,360	8.81	228,191
2018	107,633.78	26,501	21,687	99,939	8.83	11,318
2019	4,899,000.00	797,719	652,825	4,883,045	8.85	551,756
2020	60,000.00	3,614	2,958	64,842	8.88	7,302
	61,686,414.55	42,157,333	34,500,094	35,205,555		4,120,721

HUNTINGTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -13

1974	2,303,754.39	2,115,603	1,749,553	853,690	7.98	106,979
1977	298,736.81	271,726	224,711	112,862	8.05	14,020
1979	64,891.82	58,593	48,455	24,873	8.10	3,071
1980	8,166.58	7,346	6,075	3,153	8.12	388
1984	40,446.49	35,743	29,559	16,146	8.21	1,967
1986	105,797.76	92,545	76,532	43,019	8.25	5,214
1987	11,640.67	10,126	8,374	4,780	8.27	578
1990	12,616.18	10,773	8,909	5,347	8.32	643
1992	13,524.83	11,379	9,410	5,873	8.36	703
1994	1,929,527.24	1,597,031	1,320,706	859,659	8.39	102,462
1995	515,073.31	422,381	349,299	232,734	8.41	27,673
1997	6,546.54	5,258	4,348	3,049	8.45	361
1999	171,483.04	134,496	111,225	82,551	8.48	9,735
2000	41,863.49	32,386	26,782	20,523	8.50	2,414
2003	135,367.86	99,758	82,497	70,468	8.55	8,242
2005	23,467.23	16,600	13,728	12,790	8.58	1,491
2006	208,564.38	143,966	119,056	116,621	8.60	13,561
2007	65,275.80	43,840	36,255	37,507	8.62	4,351
2008	17,758.72	11,578	9,575	10,493	8.63	1,216
2011	68,077.11	39,287	32,489	44,438	8.69	5,114
2012	318,646.34	174,054	143,938	216,132	8.71	24,814

HUNTINGTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -13

2014	20,337.45	9,626	7,960	15,021	8.74	1,719
2016	205,216.70	77,416	64,021	167,874	8.78	19,120
2018	435,591.20	107,249	88,692	403,526	8.83	45,699
	7,022,371.94	5,528,760	4,572,152	3,363,128		401,535

JIM BRIDGER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1974	6,852,358.82	7,053,990	5,184,760	2,421,358	2.89	837,840
1979	58,032.12	59,380	43,645	20,771	2.90	7,162
1981	316,625.31	322,983	237,396	114,058	2.91	39,195
1982	38,811.76	39,531	29,056	14,025	2.91	4,820
1983	151,723.85	154,285	113,401	55,012	2.91	18,904
1984	18,135.96	18,411	13,532	6,599	2.91	2,268
1985	60,095.40	60,874	44,743	21,963	2.92	7,522
1986	420,811.49	425,431	312,696	154,404	2.92	52,878
1987	1,071.64	1,081	795	395	2.92	135
1990	3,049,975.19	3,054,170	2,244,849	1,140,624	2.93	389,291
1991	33,167.08	33,123	24,346	12,470	2.93	4,256
1992	21,076.87	20,987	15,426	7,970	2.93	2,720
1994	34,291.64	33,925	24,935	13,128	2.93	4,481
1995	43,755.34	43,112	31,688	16,881	2.94	5,742
1996	412,280.92	404,620	297,400	160,232	2.94	54,501
1998	5,452,457.44	5,303,325	3,898,002	2,154,225	2.94	732,730
1999	16,339.84	15,813	11,623	6,514	2.94	2,216
2000	89,862.79	86,433	63,529	36,218	2.95	12,277
2002	96,437.03	91,565	67,301	39,744	2.95	13,473
2003	92,273.01	86,952	63,911	38,512	2.95	13,055
2004	1,766.14	1,650	1,213	748	2.95	254
2006	2,428,497.50	2,222,387	1,633,479	1,062,153	2.96	358,835
2009	44,771.09	39,278	28,870	20,826	2.96	7,036
2010	18,066,281.10	15,534,700	11,418,176	8,635,396	2.97	2,907,541

JIM BRIDGER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

2013	39,655.57	31,374	23,060	20,957	2.97	7,056
2014	6,917,059.62	5,238,656	3,850,470	3,827,466	2.98	1,284,385
2018	1,368,894.61	688,899	506,348	1,013,125	2.99	338,838
	46,126,509.13	41,066,935	30,184,650	21,015,776		7,109,411

JIM BRIDGER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1975	7,520,054.73	7,376,057	6,024,827	2,322,433	4.69	495,188
1979	64,383.86	62,643	51,167	20,299	4.72	4,301
1980	8,701.24	8,446	6,899	2,760	4.73	584
1981	316,626.27	306,553	250,395	101,060	4.74	21,321
1982	36,713.16	35,462	28,966	11,786	4.74	2,486
1983	79,591.21	76,663	62,619	25,727	4.75	5,416
1984	20,702.32	19,882	16,240	6,740	4.76	1,416
1985	29,458.97	28,212	23,044	9,656	4.76	2,029
1986	3,755.16	3,584	2,927	1,241	4.77	260
1987	9,758.74	9,282	7,582	3,251	4.78	680
1990	62,553.30	58,829	48,052	21,382	4.79	4,464
1991	75,077.28	70,289	57,413	25,923	4.80	5,401
1992	17,909.31	16,686	13,629	6,250	4.81	1,299
1993	47,838.70	44,357	36,231	16,870	4.81	3,507
1994	100,389.09	92,566	75,609	35,823	4.82	7,432
1995	46,579.68	42,713	34,888	16,815	4.82	3,489
1996	6,372.93	5,806	4,742	2,332	4.83	483
1997	2,688,257.50	2,433,245	1,987,496	996,470	4.83	206,308
1999	16,339.84	14,566	11,898	6,240	4.84	1,289
2001	72,346.96	63,327	51,726	28,579	4.85	5,893
2003	8,914.78	7,628	6,231	3,665	4.87	753
2005	8,124,600.05	6,764,902	5,525,631	3,492,675	4.88	715,712
2006	1,721,609.80	1,410,958	1,152,483	758,504	4.88	155,431
2008	123,422.60	97,264	79,446	57,553	4.89	11,770
2009	4,513,902.34	3,472,129	2,836,065	2,174,366	4.90	443,748
2012	8,649.51	6,017	4,915	4,686	4.92	952
2013	32,169,861.49	21,355,139	17,443,063	18,265,483	4.92	3,712,497
2014	134,180.67	83,903	68,533	80,408	4.93	16,310

JIM BRIDGER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

2016	315,066.94	165,542	135,216	214,508	4.94	43,423
2017	487,564.15	222,654	181,866	359,330	4.95	72,592
2018	24,705.66	9,141	7,466	19,957	4.96	4,024
	58,855,888.24	44,364,445	36,237,264	29,092,772		5,950,458

JIM BRIDGER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1976	8,195,207.72	8,022,726	6,624,151	2,472,529	4.70	526,070
1979	63,641.34	61,920	51,126	19,516	4.72	4,135
1981	270,405.49	261,803	216,164	83,986	4.74	17,719
1982	17,290.58	16,702	13,790	5,402	4.74	1,140
1984	18,136.92	17,418	14,382	5,750	4.76	1,208
1985	29,106.02	27,874	23,015	9,293	4.76	1,952
1986	3,202.02	3,056	2,523	1,031	4.77	216
1987	9,103.93	8,659	7,150	2,956	4.78	618
1988	2,925,245.53	2,772,827	2,289,449	957,573	4.78	200,329
1990	219,011.57	205,971	170,065	73,038	4.79	15,248
1991	42,504.23	39,793	32,856	14,324	4.80	2,984
1992	24,473.46	22,801	18,826	8,339	4.81	1,734
1994	34,291.65	31,620	26,108	11,956	4.82	2,480
1995	102,524.50	94,014	77,625	36,177	4.82	7,506
1996	5,867,592.93	5,345,763	4,413,854	2,099,174	4.83	434,612
1998	28,049.27	25,197	20,804	10,330	4.84	2,134
1999	75,458.05	67,266	55,540	28,219	4.84	5,830
2000	13,294.63	11,745	9,698	5,060	4.85	1,043
2001	19,916.07	17,433	14,394	7,713	4.85	1,590
2003	3,839,641.61	3,285,237	2,712,533	1,549,470	4.87	318,166
2004	346,950.98	293,177	242,068	143,047	4.87	29,373
2007	4,643,931.86	3,735,452	3,084,263	2,070,501	4.89	423,415
2008	112,185.85	88,409	72,997	51,529	4.89	10,538
2011	6,488,266.48	4,697,633	3,878,710	3,323,265	4.91	676,836

JIM BRIDGER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

2015	9,555,764.74	5,549,636	4,582,187	6,024,712	4.93	1,222,051
2018	47,560.98	17,597	14,529	38,263	4.96	7,714
2019	328,000.00	84,539	69,802	294,278	4.96	59,330
	43,320,758.41	34,806,268	28,738,608	19,347,434		3,975,971

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1979	10,834,075.42	10,541,116	8,860,881	3,164,943	4.72	670,539
1982	119,992.01	115,904	97,429	35,762	4.74	7,545
1983	16,038.10	15,448	12,986	4,817	4.75	1,014
1984	45,709.83	43,898	36,901	13,837	4.76	2,907
1985	36,013.65	34,490	28,992	10,983	4.76	2,307
1986	114,141.41	108,948	91,582	35,115	4.77	7,362
1987	1,070.67	1,018	856	333	4.78	70
1988	1,179.10	1,118	940	369	4.78	77
1990	901,021.97	847,374	712,304	287,830	4.79	60,090
1991	2,827,256.46	2,646,930	2,225,014	913,241	4.80	190,259
1992	31,035.14	28,915	24,306	10,143	4.81	2,109
1993	8,773.42	8,135	6,838	2,900	4.81	603
1994	28,753.77	26,513	22,287	9,630	4.82	1,998
1995	42,717.59	39,172	32,928	14,488	4.82	3,006
1996	338,809.45	308,678	259,475	116,603	4.83	24,141
1997	400,032.10	362,084	304,368	139,667	4.83	28,917
1998	22,639.14	20,337	17,095	8,034	4.84	1,660
1999	1,849,864.96	1,649,025	1,386,173	667,177	4.84	137,846
2000	4,620,814.06	4,082,151	3,431,463	1,697,640	4.85	350,029
2001	322,325.85	282,139	237,167	120,615	4.85	24,869
2003	28,812.68	24,652	20,723	11,260	4.87	2,312
2004	9,282,058.12	7,843,429	6,593,200	3,709,884	4.87	761,783
2005	65,562.49	54,590	45,888	26,886	4.88	5,509
2006	123,810.48	101,470	85,296	52,134	4.88	10,683
2007	63,544.99	51,114	42,967	27,568	4.89	5,638
2008	7,517,077.68	5,923,875	4,979,620	3,364,336	4.89	688,003
2009	95,684.38	73,601	61,869	44,341	4.90	9,049
2010	56,362.20	42,179	35,456	27,106	4.90	5,532

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

2011	57,757.86	41,818	35,152	28,959	4.91	5,898
2012	999,740.09	695,467	584,611	525,101	4.92	106,728
2015	173,961.49	101,030	84,926	108,171	4.93	21,941
2016	3,305,210.69	1,736,619	1,459,805	2,208,979	4.94	447,162
2018	213,208.31	78,886	66,312	170,350	4.96	34,345
2020	2,049,000.00	207,902	174,763	2,099,627	4.97	422,460
	46,594,055.56	38,140,025	32,060,573	19,658,829		4,044,391

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1975	820,299.67	804,592	652,761	257,772	4.69	54,962
1976	260,829.28	255,340	207,156	82,365	4.70	17,524
1978	123.44	120	97	40	4.72	8
1983	5,478.51	5,277	4,281	1,800	4.75	379
1985	17,547.31	16,805	13,634	5,844	4.76	1,228
1987	37,089.70	35,278	28,621	12,549	4.78	2,625
1988	272,112.82	257,935	209,261	92,784	4.78	19,411
1989	461,734.83	435,929	353,667	158,859	4.79	33,165
1990	129,218.20	121,524	98,592	44,840	4.79	9,361
1991	16,007.24	14,986	12,158	5,610	4.80	1,169
1993	31,812.43	29,497	23,931	11,381	4.81	2,366
1994	694,323.04	640,219	519,406	251,292	4.82	52,135
1995	111,762.30	102,485	83,146	40,911	4.82	8,488
1997	81,350.73	73,634	59,739	30,560	4.83	6,327
2001	278,388.18	243,680	197,696	111,315	4.85	22,952
2002	11,699.83	10,131	8,219	4,768	4.86	981
2003	10,555.33	9,031	7,327	4,390	4.87	901
2004	86,034.87	72,700	58,981	36,518	4.87	7,499
2005	63,996.75	53,287	43,231	27,805	4.88	5,698
2006	2,229,551.12	1,827,245	1,482,434	992,368	4.88	203,354
2007	293,966.01	236,458	191,837	134,465	4.89	27,498
2008	376,828.48	296,962	240,924	177,356	4.89	36,269
2012	88,869.44	61,822	50,156	48,489	4.92	9,855
2013	31,922.41	21,191	17,192	18,242	4.92	3,708
2014	334,391.43	209,094	169,637	201,538	4.93	40,880

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

2015	1,056,664.69	613,672	497,869	675,029	4.93	136,923
2016	392,122.95	206,029	167,150	268,106	4.94	54,272
2017	157,095.64	71,740	58,202	116,174	4.95	23,469
2018	622,384.46	230,280	186,825	504,022	4.96	101,617
2019	96,000.00	24,743	20,074	86,486	4.96	17,437
2020	992,000.00	100,653	81,659	1,019,461	4.97	205,123
	10,062,161.09	7,082,339	5,745,862	5,423,137		1,107,584

NAUGHTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -20

1963	3,880,912.93	4,186,543	2,593,751	2,063,344	4.57	451,498
1973	1,886.79	2,007	1,243	1,021	4.68	218
1979	401,514.21	422,332	261,654	220,163	4.72	46,645
1980	294,010.45	308,513	191,138	161,675	4.73	34,181
1982	51,017.42	53,275	33,006	28,215	4.74	5,953
1983	109,308.46	113,824	70,519	60,651	4.75	12,769
1984	26,992.14	28,024	17,362	15,028	4.76	3,157
1985	222,712.64	230,582	142,856	124,399	4.76	26,134
1988	29,710.61	30,446	18,863	16,790	4.78	3,513
1990	1,242.43	1,263	782	708	4.79	148
1992	81,944.17	82,536	51,135	47,198	4.81	9,812
1994	1,327,899.69	1,323,704	820,094	773,386	4.82	160,454
1995	4,609.91	4,570	2,831	2,701	4.82	560
1997	1,742,721.46	1,705,302	1,056,511	1,034,755	4.83	214,235
2000	69,281.23	66,167	40,993	42,144	4.85	8,689
2001	73,480.86	69,535	43,080	45,097	4.85	9,298
2002	674,484.47	631,390	391,174	418,207	4.86	86,051
2004	984,671.46	899,521	557,294	624,312	4.87	128,195
2005	229,504.73	206,590	127,992	147,414	4.88	30,208
2006	76,161.78	67,480	41,807	49,587	4.88	10,161
2007	3,554,622.75	3,091,072	1,915,058	2,350,489	4.89	480,673
2008	12,513.95	10,661	6,605	8,412	4.89	1,720
2010	19,091.24	15,446	9,569	13,340	4.90	2,722

NAUGHTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -20

2012	2,729,053.52	2,052,390	1,271,548	2,003,316	4.92	407,178
2017	3,375,593.37	1,666,503	1,032,473	3,018,239	4.95	609,745
2018	86,520.55	34,608	21,441	82,383	4.96	16,609
	20,061,463.22	17,304,284	10,720,781	13,352,975		2,760,526

NAUGHTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -20

1968	3,766,871.26	4,038,252	2,462,110	2,058,135	4.63	444,522
1979	418,974.85	440,698	268,692	234,078	4.72	49,593
1984	91,231.43	94,719	57,750	51,728	4.76	10,867
1990	15,830.85	16,095	9,813	9,184	4.79	1,917
1992	9,373.45	9,441	5,756	5,492	4.81	1,142
1994	128,547.03	128,141	78,127	76,129	4.82	15,794
1996	459,762.14	452,836	276,093	275,622	4.83	57,065
1998	63,707.34	61,870	37,722	38,727	4.84	8,001
2000	99,125.08	94,670	57,720	61,230	4.85	12,625
2001	32,669.10	30,915	18,849	20,354	4.85	4,197
2002	3,542,961.02	3,316,594	2,022,117	2,229,436	4.86	458,732
2004	20,269.44	18,517	11,290	13,034	4.87	2,676
2005	250,421.06	225,418	137,437	163,069	4.88	33,416
2006	6,821,358.05	6,043,778	3,684,873	4,500,756	4.88	922,286
2007	43,498.55	37,826	23,062	29,136	4.89	5,958
2008	196,037.13	167,014	101,828	133,417	4.89	27,284
2009	36,023.57	29,956	18,264	24,964	4.90	5,095
2011	2,446,230.84	1,914,724	1,167,401	1,768,076	4.91	360,097
2012	48,329.14	36,346	22,160	35,835	4.92	7,284
2013	140,395.21	100,754	61,429	107,045	4.92	21,757
2014	80,555.61	54,455	33,201	63,466	4.93	12,873
2015	770,120.98	483,522	294,802	629,343	4.93	127,656
2016	3,870,104.67	2,198,297	1,340,295	3,303,831	4.94	668,792
2017	69,087.53	34,108	20,796	62,109	4.95	12,547
2018	205,397.72	82,158	50,091	196,386	4.96	39,594
2020	3,976,000.00	436,135	265,910	4,505,290	4.97	906,497
	27,602,883.05	20,547,239	12,527,590	20,595,870		4,218,267

NAUGHTON UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -19

1971	6,339,799.54	6,185,622	4,856,355	2,688,007	7.89	340,685
1979	361,761.10	343,992	270,069	160,426	8.10	19,806
1980	31,357.48	29,704	23,321	13,995	8.12	1,724
1982	99,434.05	93,422	73,346	44,981	8.16	5,512
1983	10,190.25	9,532	7,484	4,643	8.18	568
1984	135,417.40	126,025	98,943	62,204	8.21	7,577
1985	282,626.72	261,719	205,477	130,849	8.23	15,899
1986	123,491.83	113,758	89,312	57,643	8.25	6,987
1987	25,167.58	23,054	18,100	11,850	8.27	1,433
1988	21,838.63	19,894	15,619	10,369	8.28	1,252
1989	5,600.30	5,070	3,980	2,684	8.30	323
1991	21,887.25	19,542	15,342	10,703	8.34	1,283
1992	64,155.98	56,845	44,629	31,716	8.36	3,794
1993	1,112,690.40	977,889	767,744	556,357	8.38	66,391
1994	20,728.03	18,067	14,184	10,482	8.39	1,249
1995	1,525,987.58	1,317,817	1,034,623	781,302	8.41	92,902
1996	39,943.01	34,149	26,811	20,722	8.43	2,458
1998	24,245.64	20,279	15,921	12,931	8.46	1,528
1999	1,034,206.78	854,208	670,642	560,064	8.48	66,045
2000	230,137.32	187,487	147,197	126,667	8.50	14,902
2001	122,504.10	98,375	77,235	68,545	8.51	8,055
2002	34,902.75	27,575	21,649	19,885	8.53	2,331
2003	8,783,110.54	6,816,312	5,351,512	5,100,390	8.55	596,537
2004	119,078.20	90,592	71,124	70,579	8.57	8,236
2005	536,703.79	399,799	313,884	324,794	8.58	37,855
2006	467,200.69	339,619	266,636	289,333	8.60	33,643
2007	29,854.43	21,115	16,577	18,949	8.62	2,198
2008	365,629.72	251,035	197,089	238,011	8.63	27,579
2009	12,236,778.06	8,112,214	6,368,929	8,192,837	8.65	947,149
2011	112,532.31	68,390	53,693	80,220	8.69	9,231
2013	103,479.56	55,860	43,856	79,285	8.72	9,092
2015	3,558,854.20	1,607,620	1,262,148	2,972,888	8.76	339,371
2016	103,540.63	41,134	32,294	90,919	8.78	10,355
2017	39,569.78	13,195	10,359	36,729	8.81	4,169
2018	25,771.08	6,682	5,246	25,422	8.83	2,879
	38,150,176.71	28,647,592	22,491,330	22,907,380		2,690,998

NAUGHTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -20

1963	42,378.54	42,499	27,157	23,697	7.63	3,106
1984	3,393.57	3,185	2,035	2,037	8.21	248
1988	10,289.83	9,452	6,040	6,308	8.28	762
1994	37,501.46	32,962	21,063	23,939	8.39	2,853
2002	20,619.50	16,427	10,497	14,246	8.53	1,670
2003	208,588.68	163,240	104,311	145,995	8.55	17,075
2004	500,366.01	383,867	245,293	355,146	8.57	41,441
2005	15,820.48	11,884	7,594	11,391	8.58	1,328
2008	262,177.50	181,519	115,992	198,621	8.63	23,015
2011	83,091.22	50,922	32,539	67,170	8.69	7,730
2012	18,728.90	10,864	6,942	15,533	8.71	1,783
2013	71,723.66	39,043	24,949	61,120	8.72	7,009
2017	6,128,107.93	2,060,736	1,316,823	6,036,906	8.81	685,233
2019	346,000.00	59,830	38,232	376,968	8.85	42,595
	7,748,787.28	3,066,430	1,959,468	7,339,077		835,848

WYODAK PLANT
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -8

1978	25,761,159.85	22,317,738	22,016,286	5,805,766	8.07	719,426
1981	17,629.29	15,095	14,891	4,149	8.14	510
1982	3,878.37	3,307	3,262	926	8.16	113
1983	19,579.48	16,621	16,396	4,749	8.18	581
1986	6,501.40	5,435	5,362	1,660	8.25	201
1988	27,917.60	23,081	22,769	7,382	8.28	892
1989	15,754.70	12,944	12,769	4,246	8.30	512
1991	1,111,593.38	900,751	888,584	311,937	8.34	37,403
1992	45,734.22	36,777	36,280	13,113	8.36	1,569
1993	141,888.73	113,172	111,643	41,596	8.38	4,964
1994	1,072,825.01	848,666	837,203	321,448	8.39	38,313
1995	441,491.56	346,022	341,348	135,463	8.41	16,107
1997	133,370.72	102,372	100,989	43,051	8.45	5,095
1999	14,042.04	10,526	10,384	4,782	8.48	564
2000	607,557.37	449,208	443,140	213,022	8.50	25,061
2001	151,607.27	110,492	109,000	54,736	8.51	6,432
2002	53,785.63	38,566	38,045	20,043	8.53	2,350

WYODAK PLANT
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -8

2003	6,704.77	4,722	4,658	2,583	8.55	302
2004	115,288.44	79,601	78,526	45,986	8.57	5,366
2005	91,298.12	61,723	60,889	37,713	8.58	4,395
2006	4,693,238.10	3,096,264	3,054,442	2,014,255	8.60	234,216
2007	18,435.86	11,834	11,674	8,237	8.62	956
2008	548,397.24	341,716	337,100	255,169	8.63	29,568
2009	173,399.63	104,327	102,918	84,354	8.65	9,752
2010	13,353.15	7,717	7,613	6,809	8.67	785
2011	22,963,303.64	12,665,548	12,494,471	12,305,897	8.69	1,416,099
2012	95,668.31	49,945	49,270	54,051	8.71	6,206
2014	8,185.28	3,703	3,653	5,187	8.74	593
2016	6,296,276.60	2,270,105	2,239,442	4,560,537	8.78	519,423
2017	439,187.25	132,919	131,124	343,199	8.81	38,956
2018	38,175.08	8,983	8,862	32,367	8.83	3,666
2020	543,000.00	31,257	30,835	555,605	8.88	62,568
	65,670,228.09	44,221,137	43,623,830	27,300,016		3,192,944

BLUNDELL GEOTHERMAL UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -9

1984	8,925,144.20	6,434,271	5,678,364	4,050,043	14.13	286,627
1985	16,245.15	11,615	10,250	7,457	14.20	525
1987	111,775.30	78,524	69,299	52,536	14.33	3,666
1992	9,255.75	6,165	5,441	4,648	14.65	317
1993	98,419.28	64,742	57,136	50,141	14.71	3,409
1994	6,769.39	4,394	3,878	3,501	14.77	237
1995	368,480.24	235,821	208,116	193,527	14.83	13,050
1999	152,648.41	91,363	80,630	85,757	15.06	5,694
2001	3,067,479.27	1,760,982	1,554,099	1,789,453	15.17	117,960
2003	120,122.69	65,637	57,926	73,008	15.29	4,775
2004	289,981.21	154,133	136,025	180,054	15.34	11,738
2005	11,411.64	5,881	5,190	7,249	15.40	471
2006	118,030.10	58,790	51,883	76,770	15.46	4,966
2007	587,007.70	281,606	248,523	391,316	15.52	25,214
2012	198,615.17	72,438	63,928	152,563	15.81	9,650
2013	3,019,959.32	1,014,519	895,332	2,396,424	15.87	151,003

BLUNDELL GEOTHERMAL UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -9

2014	12,877.26	3,912	3,452	10,584	15.94	664
2016	98,664.51	22,826	20,144	87,400	16.07	5,439
2018	161,308.72	23,003	20,301	155,526	16.21	9,594
2019	43,000.00	3,879	3,423	43,447	16.29	2,667
	17,417,195.31	10,394,501	9,173,340	9,811,402		657,666

BLUNDELL GEOTHERMAL UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -9

2007	15,567,343.06	7,468,134	6,332,121	10,636,283	15.52	685,328
2011	171,286.90	67,071	56,869	129,834	15.75	8,243
2012	9,638.24	3,515	2,980	7,525	15.81	476
2015	95,414.41	25,695	21,786	82,215	16.00	5,138
2016	286,932.81	66,383	56,285	256,472	16.07	15,960
2018	184,521.42	26,314	22,311	178,817	16.21	11,031
	16,315,136.84	7,657,112	6,492,353	11,291,146		726,176

BLUNDELL GEOTHERMAL COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -8

2018	34,042.34	4,810	2,847	33,919	16.21	2,092
	34,042.34	4,810	2,847	33,919		2,092
	1,004,035,768.50	715,646,860	605,483,404	503,383,702		78,221,467

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4 7.79

CHOLLA UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 4-2025
NET SALVAGE PERCENT.. -4

1978	916,145.24	862,171	689,127	263,664	4.28	61,604
1980	641,908.44	601,320	480,631	186,954	4.29	43,579
1981	41,108,993.77	38,419,446	30,708,385	12,044,968	4.29	2,807,685
1982	4,978.69	4,642	3,710	1,468	4.29	342
1983	47,462.41	44,134	35,276	14,085	4.29	3,283
1984	14,236.30	13,202	10,552	4,253	4.29	991
1985	256,100.93	236,805	189,277	77,068	4.29	17,965
1986	48,573.60	44,764	35,780	14,737	4.30	3,427
1987	2,422.61	2,225	1,778	741	4.30	172
1988	132,675.77	121,461	97,083	40,900	4.30	9,512
1990	267,532.01	243,087	194,298	83,936	4.30	19,520
1991	49,608.35	44,890	35,880	15,712	4.30	3,654
1994	19,998.48	17,836	14,256	6,542	4.31	1,518
1996	31,165.46	27,484	21,968	10,444	4.31	2,423
2001	35,586.21	30,215	24,151	12,859	4.32	2,977
2002	103,345.37	86,898	69,457	38,022	4.32	8,801
2003	86,916.38	72,306	57,794	32,599	4.32	7,546
2004	321,263.49	264,114	211,104	123,010	4.32	28,475
2005	790,482.23	641,272	512,564	309,537	4.32	71,652
2006	582,349.03	465,431	372,016	233,627	4.32	54,080
2007	278,297.75	218,710	174,813	114,616	4.32	26,531
2008	18,677,468.53	14,399,820	11,509,672	7,914,895	4.32	1,832,152
2009	1,087,371.73	820,093	655,494	475,372	4.32	110,040
2010	435,586.14	320,242	255,967	197,042	4.32	45,612
2012	636,910.27	438,129	350,193	312,193	4.32	72,267
2013	167,814.93	110,471	88,299	86,229	4.32	19,960
2014	748,614.98	466,848	373,148	405,411	4.32	93,845
2016	741,200.59	392,431	313,667	457,181	4.32	105,829
2018	29,375.61	11,154	8,915	21,635	4.33	4,997
	68,264,385.30	59,421,601	47,495,256	23,499,705		5,460,439

COLSTRIP GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -6

1984	5,374,109.27	4,762,492	4,143,005	1,553,550	6.89	225,479
1986	3,150,481.50	2,766,450	2,406,601	932,910	6.90	135,204

COLSTRIP GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -6

1987	96,252.77	84,110	73,169	28,859	6.90	4,182
1988	18,714.60	16,266	14,150	5,687	6.91	823
1989	12,871.03	11,126	9,679	3,965	6.91	574
1990	7,604.47	6,534	5,684	2,377	6.92	343
1992	15,768.92	13,378	11,638	5,077	6.92	734
1993	13,623.23	11,474	9,982	4,459	6.93	643
1995	2,599.54	2,156	1,876	880	6.93	127
1997	10,093.28	8,219	7,150	3,549	6.94	511
2000	640.15	504	438	240	6.95	35
2006	6,235.53	4,447	3,869	2,741	6.96	394
2007	8,134.91	5,665	4,928	3,695	6.96	531
2010	359.97	228	198	183	6.97	26
2011	43,980.49	26,782	23,298	23,321	6.97	3,346
2013	80,503.52	44,059	38,328	47,006	6.97	6,744
2014	163,778.02	83,440	72,586	101,018	6.97	14,493
2015	14,387.53	6,687	5,817	9,434	6.98	1,352
2016	96,570.58	39,962	34,764	67,601	6.98	9,685
2017	86,152.09	30,383	26,431	64,890	6.98	9,297
2018	168,409.36	46,799	40,712	137,802	6.98	19,742
2019	8,000.00	1,492	1,298	7,182	6.98	1,029
2020	48,000.00	3,401	2,959	47,921	6.98	6,865
	9,427,270.76	7,976,054	6,938,560	3,054,347		442,159

CRAIG UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -1

1980	6,749,193.92	6,048,036	5,979,049	837,637	4.94	169,562
1993	11,663.04	9,945	9,832	1,948	4.96	393
1995	12,544.64	10,567	10,446	2,224	4.97	447
1996	2,905.01	2,431	2,403	531	4.97	107
2000	20,049.93	16,249	16,064	4,187	4.97	842
2006	19,991.33	14,987	14,816	5,375	4.98	1,079
2008	54,818.23	39,483	39,033	16,334	4.98	3,280
2010	40,334.56	27,556	27,242	13,496	4.98	2,710

CRAIG UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -1

2015	4,740.98	2,504	2,475	2,313	4.99	464
2018	46,132.79	15,511	15,334	31,260	4.99	6,265
2019	27,000.00	6,270	6,198	21,072	4.99	4,223
	6,989,374.43	6,193,539	6,122,892	936,376		189,372

CRAIG UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -1

1979	6,651,762.21	5,848,867	5,404,227	1,314,053	5.90	222,721
1993	51,405.72	42,496	39,265	12,654	5.95	2,127
1995	11,406.65	9,302	8,595	2,926	5.95	492
1997	2,381.71	1,911	1,766	640	5.96	107
2001	15,708.89	12,106	11,186	4,680	5.96	785
2008	24,546.33	16,722	15,451	9,341	5.97	1,565
2010	51,514.68	33,035	30,524	21,506	5.98	3,596
2011	64,354.45	39,742	36,721	28,277	5.98	4,729
2013	127,649.44	71,477	66,043	62,883	5.98	10,516
2014	5,569.68	2,919	2,697	2,928	5.98	490
2017	294,343.33	109,360	101,046	196,240	5.98	32,816
2019	528,000.00	106,229	98,153	435,127	5.99	72,642
	7,828,643.09	6,294,166	5,815,674	2,091,256		352,586

CRAIG COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -1

1979	2,324,374.93	2,043,813	1,964,541	383,078	5.90	64,928
1982	1,187.91	1,035	995	205	5.91	35
1983	11,713.85	10,164	9,770	2,061	5.92	348
1984	653.92	565	543	117	5.92	20
1987	587.02	501	482	111	5.93	19
1991	17,510.64	14,655	14,087	3,599	5.94	606
1993	66,628.91	55,080	52,944	14,352	5.95	2,412
1994	21,765.08	17,875	17,182	4,801	5.95	807

CRAIG COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -1

1995	17,289.14	14,098	13,551	3,911	5.95	657
1996	1,663.06	1,346	1,294	386	5.95	65
1997	9,196.86	7,379	7,093	2,196	5.96	368
1999	12,988.87	10,230	9,833	3,286	5.96	551
2007	87,909.95	61,352	58,972	29,817	5.97	4,994
2009	52,288.12	34,619	33,276	19,535	5.98	3,267
2011	192,066.73	118,612	114,011	79,976	5.98	13,374
2012	12,280.53	7,256	6,975	5,429	5.98	908
2013	23,520.29	13,170	12,659	11,096	5.98	1,856
2015	89,986.65	43,419	41,735	49,152	5.98	8,219
	2,943,612.46	2,455,169	2,359,942	613,107		103,434

DAVE JOHNSTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1958	956,599.25	941,193	1,005,916	46,343	6.66	6,958
1959	4,076.38	4,004	4,279	205	6.68	31
1964	210,719.81	205,205	219,316	12,475	6.74	1,851
1965	4,084.42	3,970	4,243	250	6.75	37
1966	8,376.23	8,126	8,685	529	6.76	78
1967	7,349.51	7,115	7,604	480	6.77	71
1968	34,799.24	33,616	35,928	2,351	6.78	347
1969	4,991.91	4,811	5,142	349	6.79	51
1970	3,818.33	3,672	3,925	276	6.80	41
1972	5,651.23	5,408	5,780	436	6.82	64
1973	200.05	191	204	16	6.82	2
1974	10,437.76	9,936	10,619	862	6.83	126
1975	329,938.99	313,193	334,730	28,202	6.84	4,123
1976	230,310.92	217,970	232,959	20,383	6.85	2,976
1977	163,407.44	154,202	164,806	14,942	6.85	2,181
1978	19,474.14	18,317	19,577	1,845	6.86	269
1981	333.18	310	331	35	6.88	5
1982	17,631.09	16,349	17,473	1,921	6.88	279
1983	7,704.88	7,115	7,604	871	6.89	126
1989	5,341.15	4,791	5,120	755	6.91	109
1990	166,237.74	148,222	158,415	24,447	6.92	3,533

DAVE JOHNSTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1991	4,687.18	4,154	4,440	716	6.92	103
1992	58,157.66	51,201	54,722	9,251	6.92	1,337
1993	43,109.16	37,677	40,268	7,152	6.93	1,032
1994	76,998.57	66,792	71,385	13,313	6.93	1,921
1997	13,997.95	11,829	12,642	2,755	6.94	397
1999	30,891.17	25,555	27,312	6,668	6.95	959
2001	7,381.88	5,959	6,369	1,751	6.95	252
2002	129,073.16	102,746	109,812	32,169	6.95	4,629
2004	9,775.57	7,529	8,047	2,706	6.96	389
2007	56,223.53	40,631	43,425	18,421	6.96	2,647
2014	22,307.49	11,794	12,605	11,933	6.97	1,712
2016	135,042.89	57,991	61,979	86,568	6.98	12,402
2018	36,884.78	10,637	11,368	29,205	6.98	4,184
	2,816,014.64	2,542,211	2,717,032	380,584		55,222

DAVE JOHNSTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1960	373,674.38	366,473	376,013	35,029	6.69	5,236
1961	500,439.40	490,002	502,757	47,726	6.70	7,123
1964	88,977.77	86,649	88,905	8,971	6.74	1,331
1965	861.62	837	859	89	6.75	13
1967	7,349.51	7,115	7,300	784	6.77	116
1968	2,516.58	2,431	2,494	274	6.78	40
1969	2,312.97	2,229	2,287	257	6.79	38
1970	1,469.13	1,413	1,450	166	6.80	24
1972	1,035.99	991	1,017	123	6.82	18
1974	10,437.75	9,936	10,195	1,287	6.83	188
1975	344,324.18	326,848	335,356	43,400	6.84	6,345
1976	236,477.35	223,806	229,632	30,493	6.85	4,452
1977	163,407.44	154,202	158,216	21,532	6.85	3,143
1978	19,474.14	18,317	18,794	2,628	6.86	383
1981	333.18	310	318	48	6.88	7
1982	17,631.09	16,349	16,775	2,620	6.88	381
1983	52,139.92	48,147	49,400	7,954	6.89	1,154
1989	5,341.15	4,791	4,916	960	6.91	139

DAVE JOHNSTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1990	167,829.03	149,641	153,536	31,076	6.92	4,491
1991	4,687.18	4,154	4,262	894	6.92	129
1992	138,351.50	121,803	124,974	27,213	6.92	3,933
1993	6,459.83	5,646	5,793	1,313	6.93	189
1994	231,196.73	200,551	205,772	48,545	6.93	7,005
1999	30,891.17	25,555	26,220	7,760	6.95	1,117
2000	24,162.92	19,755	20,269	6,310	6.95	908
2001	15,258.86	12,317	12,638	4,147	6.95	597
2002	129,238.55	102,877	105,555	36,607	6.95	5,267
2004	8,744.92	6,735	6,910	2,709	6.96	389
2008	62,651.87	44,090	45,238	23,679	6.96	3,402
2014	717,203.54	379,180	389,050	399,873	6.97	57,371
2015	54,058.59	26,073	26,752	32,713	6.98	4,687
2018	33,425.56	9,639	9,890	26,878	6.98	3,851
	3,452,363.80	2,868,862	2,943,542	854,059		123,467

DAVE JOHNSTON UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1964	1,443,955.69	1,406,167	1,523,460	64,891	6.74	9,628
1965	861.63	837	907	41	6.75	6
1967	22,646.62	21,924	23,753	1,159	6.77	171
1968	2,516.59	2,431	2,634	134	6.78	20
1969	200.75	193	209	12	6.79	2
1970	9,626.70	9,257	10,029	560	6.80	82
1973	13,329.83	12,724	13,785	877	6.82	129
1974	1,142.30	1,087	1,178	79	6.83	12
1975	344,324.17	326,848	354,111	24,645	6.84	3,603
1980	70,871.15	66,211	71,734	6,224	6.87	906
1981	333.18	310	336	31	6.88	5
1982	17,631.09	16,349	17,713	1,681	6.88	244
1988	73,820.03	66,582	72,136	9,066	6.91	1,312
1989	5,341.15	4,791	5,191	685	6.91	99
1990	16,307.88	14,541	15,754	2,185	6.92	316
1991	4,687.18	4,154	4,500	655	6.92	95
1992	421,470.74	371,057	402,008	61,610	6.92	8,903

DAVE JOHNSTON UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1993	6,459.82	5,646	6,117	989	6.93	143
1994	289,856.45	251,436	272,409	46,433	6.93	6,700
1996	274,849.38	234,409	253,962	48,373	6.94	6,970
1997	127,456.49	107,703	116,687	23,515	6.94	3,388
1999	201,447.57	166,649	180,550	41,043	6.95	5,905
2001	192,974.57	155,769	168,762	43,510	6.95	6,260
2002	142,283.54	113,261	122,708	33,803	6.95	4,864
2004	17,072.93	13,149	14,246	4,534	6.96	651
2005	12,131.18	9,168	9,933	3,412	6.96	490
2009	150,101.29	102,362	110,900	54,211	6.97	7,778
2010	9,611,444.96	6,327,695	6,855,508	3,717,081	6.97	533,297
2011	895,199.82	565,702	612,889	371,831	6.97	53,347
2012	308,816.52	185,852	201,355	138,344	6.97	19,848
2016	11,165.40	4,795	5,195	7,087	6.98	1,015
2017	31,904.71	11,676	12,650	22,445	6.98	3,216
2018	79,008.87	22,784	24,684	62,225	6.98	8,915
2019	461,000.00	89,204	96,645	410,455	6.98	58,804
	15,262,240.18	10,692,723	11,584,637	5,203,827		747,124

DAVE JOHNSTON UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1972	3,176,404.05	3,039,469	3,273,101	220,944	6.82	32,396
1973	24,766.76	23,642	25,459	1,784	6.82	262
1974	2,669.50	2,541	2,736	200	6.83	29
1975	12,191.40	11,573	12,463	948	6.84	139
1976	3,189.62	3,019	3,251	258	6.85	38
1977	2,525.31	2,383	2,566	212	6.85	31
1978	35,385.17	33,282	35,840	3,083	6.86	449
1981	333.18	310	334	33	6.88	5
1982	17,631.10	16,349	17,606	1,789	6.88	260
1990	41,148.18	36,689	39,509	5,754	6.92	832
1991	149,242.38	132,256	142,422	21,745	6.92	3,142
1992	73,658.63	64,848	69,833	11,192	6.92	1,617
1993	79,952.47	69,878	75,249	12,698	6.93	1,832
1994	51,107.17	44,333	47,741	8,477	6.93	1,223

DAVE JOHNSTON UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1995	885,592.18	762,127	820,709	153,443	6.93	22,142
1997	44,914.87	37,954	40,871	8,535	6.94	1,230
1998	111,695.58	93,452	100,635	22,230	6.94	3,203
1999	30,891.18	25,555	27,519	6,461	6.95	930
2001	25,822.39	20,844	22,446	5,958	6.95	857
2003	176,703.90	138,505	149,151	45,223	6.95	6,507
2005	62,605.94	47,315	50,952	17,915	6.96	2,574
2006	63,026.69	46,643	50,228	19,101	6.96	2,744
2008	268,458.03	188,921	203,443	91,861	6.96	13,198
2009	68,577.19	46,767	50,362	25,073	6.97	3,597
2010	38,500.76	25,347	27,295	15,056	6.97	2,160
2012	7,059,083.23	4,248,305	4,574,855	3,190,136	6.97	457,695
2013	1,628,894.49	925,116	996,226	795,558	6.97	114,140
2016	42,400.79	18,208	19,608	27,033	6.98	3,873
2017	129,873.93	47,530	51,183	91,678	6.98	13,134
2018	119,216.53	34,379	37,022	94,117	6.98	13,484
	14,426,462.60	10,187,540	10,970,616	4,898,493		703,723

DAVE JOHNSTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1971	2,872.71	2,756	2,877	283	6.81	42
1975	74,291.43	70,521	73,622	8,099	6.84	1,184
1990	378,532.88	337,510	352,350	64,036	6.92	9,254
1991	43,614.86	38,651	40,350	7,626	6.92	1,102
1994	31,106.93	26,984	28,170	6,047	6.93	873
1997	4,759.83	4,022	4,199	1,037	6.94	149
2002	13,665.30	10,878	11,356	3,676	6.95	529
2003	35,100.06	27,512	28,722	9,888	6.95	1,423
2004	10,649.47	8,202	8,563	3,152	6.96	453
2006	92,929.90	68,774	71,798	30,425	6.96	4,371
2007	14,996.23	10,837	11,313	5,182	6.96	745
2008	65,923.36	46,392	48,432	24,084	6.96	3,460
2009	61,712.31	42,085	43,935	23,948	6.97	3,436
2010	25,298,253.85	16,655,105	17,387,411	10,440,668	6.97	1,497,944
2012	38,231.09	23,008	24,020	18,035	6.97	2,588

DAVE JOHNSTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

2013	34,073.49	19,352	20,203	17,278	6.97	2,479
2014	462,073.17	244,295	255,036	253,244	6.97	36,333
2015	149,486.99	72,098	75,268	89,168	6.98	12,775
2016	646,410.62	277,587	289,792	421,259	6.98	60,352
2017	34,689.99	12,695	13,253	24,906	6.98	3,568
2018	374,796.31	108,082	112,834	299,442	6.98	42,900
2020	318,000.00	23,381	24,409	325,391	6.98	46,618
	28,186,170.78	18,130,727	18,927,915	12,076,873		1,732,578

GADSBY UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1951	621,364.52	601,698	700,066	8,289	10.60	782
1953	705.56	680	791	13	10.71	1
1955	16,105.05	15,450	17,976	384	10.81	36
1958	5,105.66	4,860	5,655	166	10.96	15
1959	8,383.19	7,958	9,259	298	11.00	27
1970	15,650.60	14,341	16,686	1,156	11.38	102
1971	551.45	503	585	43	11.40	4
1973	13,135.19	11,894	13,838	1,136	11.45	99
1975	10,518.61	9,443	10,987	1,004	11.49	87
1976	2,503.54	2,236	2,602	252	11.52	22
1979	80,710.69	71,034	82,647	9,363	11.57	809
1980	56,122.31	49,122	57,153	6,827	11.59	589
1981	19,896.39	17,314	20,145	2,537	11.61	219
1982	18,536.62	16,037	18,659	2,473	11.62	213
1983	1,842.27	1,584	1,843	257	11.64	22
1985	725.64	615	716	112	11.67	10
1986	23,026.59	19,391	22,561	3,689	11.68	316
1994	258,106.02	201,687	234,660	59,581	11.78	5,058
1995	34,034.09	26,277	30,573	8,226	11.79	698
1996	36,371.99	27,720	32,252	9,212	11.80	781
1999	32,567.43	23,728	27,607	9,520	11.83	805

GADSBY UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

2004	44,395.66	29,197	33,970	16,641	11.86	1,403
2009	49,256.10	27,386	31,863	24,289	11.89	2,043
2012	18,654.91	8,783	10,219	11,048	11.91	928
	1,368,270.08	1,188,938	1,383,311	176,517		15,069

GADSBY UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1952	811,293.19	783,896	912,198	12,677	10.65	1,190
1957	2,628.66	2,509	2,920	77	10.91	7
1958	4,937.18	4,699	5,468	160	10.96	15
1959	5,119.80	4,860	5,655	181	11.00	16
1964	14,033.58	13,130	15,279	719	11.19	64
1969	1,730.70	1,592	1,853	120	11.35	11
1970	2,531.59	2,320	2,700	186	11.38	16
1974	2,674.58	2,412	2,807	242	11.47	21
1976	1,210.48	1,081	1,258	122	11.52	11
1978	4,524.52	4,003	4,658	500	11.55	43
1979	68,359.16	60,163	70,010	7,919	11.57	684
1980	19,235.92	16,837	19,593	2,336	11.59	202
1981	7,313.89	6,365	7,407	931	11.61	80
1983	2,341.36	2,013	2,342	327	11.64	28
1994	309,872.14	242,138	281,769	71,485	11.78	6,068
2004	43,216.83	28,421	33,073	16,194	11.86	1,365
2010	28,351.57	15,027	17,486	14,834	11.90	1,247
2012	18,649.32	8,781	10,218	11,042	11.91	927
2018	46,993.90	9,220	10,729	42,844	11.93	3,591
	1,395,018.37	1,209,467	1,407,423	182,898		15,586

GADSBY UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1955	724,622.75	695,138	784,706	41,364	10.81	3,826
1956	537.99	515	581	32	10.86	3
1957	1,195.87	1,141	1,288	75	10.91	7
1958	10,089.77	9,603	10,840	662	10.96	60
1959	7,493.87	7,114	8,031	512	11.00	47
1973	13,894.64	12,581	14,202	1,638	11.45	143
1976	1,691.49	1,511	1,706	223	11.52	19
1977	2,097.62	1,865	2,105	286	11.54	25
1978	1,999.16	1,769	1,997	282	11.55	24
1979	96,755.36	85,155	96,127	14,174	11.57	1,225
1980	60,586.23	53,029	59,862	9,207	11.59	794
1981	8,567.94	7,456	8,417	1,351	11.61	116
1983	2,750.13	2,364	2,669	467	11.64	40
1990	26,699.50	21,747	24,549	5,888	11.74	502
1992	462,528.84	369,462	417,067	110,216	11.76	9,372
1993	62,775.53	49,618	56,011	15,553	11.77	1,321
1994	7,973.79	6,231	7,034	2,056	11.78	175
1996	171,400.64	130,631	147,463	47,934	11.80	4,062
1998	14,716.57	10,898	12,302	4,475	11.82	379
2011	717,900.75	360,533	406,987	411,419	11.90	34,573
2012	18,649.33	8,781	9,912	11,348	11.91	953
2014	55,791.12	22,264	25,133	38,469	11.92	3,227
2018	40,272.08	7,901	8,919	36,991	11.93	3,101
	2,510,990.97	1,867,307	2,107,909	754,621		63,994

GADSBY COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -13

1955	36,641.18	34,842	37,359	4,045	10.81	374
1966	13,435.50	12,379	13,273	1,909	11.26	170
1971	17,525.14	15,859	17,005	2,799	11.40	246
1979	31,036.81	27,076	29,032	6,039	11.57	522
1980	83,031.82	72,038	77,242	16,583	11.59	1,431
1987	15,542.89	12,873	13,803	3,760	11.70	321
1991	18,836.94	15,066	16,154	5,131	11.75	437
1992	63,779.85	50,500	54,148	17,923	11.76	1,524

GADSBY COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -13

1994	230,321.49	178,397	191,286	68,978	11.78	5,856
1996	279,103.66	210,849	226,082	89,305	11.80	7,568
1997	5,139.52	3,829	4,106	1,702	11.81	144
1998	76,010.28	55,793	59,824	26,068	11.82	2,205
1999	60,510.48	43,700	46,857	21,520	11.83	1,819
2004	52,918.98	34,497	36,989	22,809	11.86	1,923
2005	49,307.15	31,286	33,546	22,171	11.87	1,868
2008	4,035.59	2,318	2,485	2,075	11.89	175
2009	30,421.52	16,766	17,977	16,399	11.89	1,379
2010	1,616,077.30	849,040	910,380	915,787	11.90	76,957
2012	21,172.73	9,881	10,595	13,330	11.91	1,119
2013	200,147.67	86,744	93,011	133,156	11.91	11,180
2014	155,686.95	61,583	66,032	109,894	11.92	9,219
2018	85,999.13	16,725	17,933	79,246	11.93	6,643
	3,146,682.58	1,842,041	1,975,122	1,580,629		133,080

HAYDEN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1965	627,422.01	670,730	531,979	177,008	2.96	59,800
1980	2,873.25	3,017	2,393	854	2.98	287
1982	91,731.46	95,975	76,121	27,535	2.98	9,240
1983	11,456.93	11,964	9,489	3,457	2.98	1,160
1985	1,213.98	1,263	1,002	370	2.98	124
1987	1,204.85	1,248	990	372	2.98	125
1990	11,197.08	11,499	9,120	3,532	2.99	1,181
1991	16,327.28	16,717	13,259	5,191	2.99	1,736
1993	66,260.10	67,396	53,454	21,420	2.99	7,164
1997	6,696.58	6,701	5,315	2,252	2.99	753
1998	90,004.05	89,613	71,075	30,629	2.99	10,244
1999	9,584.95	9,492	7,528	3,303	2.99	1,105
2009	35,239.84	31,559	25,031	14,790	2.99	4,946

HAYDEN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

2012	14,978.03	12,491	9,907	7,018	3.00	2,339
2014	9,035.62	6,972	5,530	4,681	3.00	1,560
2018	18,233.52	9,345	7,412	13,192	3.00	4,397
	1,013,459.53	1,045,982	829,604	315,605		106,161

HAYDEN UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1976	1,158,447.14	1,223,761	977,857	331,188	2.97	111,511
1979	228.78	241	193	66	2.98	22
1982	81,721.53	85,502	68,321	24,024	2.98	8,062
1987	619.81	642	513	187	2.98	63
1989	3,133.64	3,228	2,579	962	2.98	323
1991	2,239.42	2,293	1,832	698	2.99	233
1993	35,174.11	35,777	28,588	11,159	2.99	3,732
1999	11,552.34	11,440	9,141	3,913	2.99	1,309
2008	11,136.49	10,139	8,102	4,483	2.99	1,499
2009	5,840.39	5,230	4,179	2,421	2.99	810
2010	7,223.99	6,344	5,069	3,094	2.99	1,035
2018	51,359.56	26,322	21,033	37,003	3.00	12,334
	1,368,677.20	1,410,919	1,127,408	419,197		140,933

HAYDEN COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1965	82,563.01	88,262	73,137	20,159	2.96	6,810
1976	54,686.23	57,769	47,869	13,926	2.97	4,689
1982	18,948.98	19,825	16,428	4,985	2.98	1,673
1986	447.83	465	385	121	2.98	41
1988	711.40	735	609	195	2.98	65
1989	427.36	440	365	118	2.98	40
1990	31,619.85	32,471	26,907	8,824	2.99	2,951
1991	2,971.31	3,042	2,521	837	2.99	280

HAYDEN COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1993	8,016.61	8,154	6,757	2,302	2.99	770
1999	3,534.18	3,500	2,900	1,093	2.99	366
2018	3,514.80	1,801	1,492	2,479	3.00	826
	207,441.56	216,464	179,369	55,040		18,511

HUNTER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -9

1978	23,916,153.43	21,413,797	17,373,736	8,694,871	8.76	992,565
1984	48,210.39	41,982	34,061	18,488	8.81	2,099
1987	158,794.00	135,876	110,241	62,845	8.84	7,109
1989	51,348.37	43,363	35,182	20,788	8.85	2,349
1997	54,584.32	42,866	34,779	24,718	8.90	2,777
2001	237,699.32	176,735	143,391	115,701	8.91	12,986
2003	76,431.76	54,849	44,501	38,810	8.92	4,351
2004	88,407.45	62,148	50,423	45,941	8.93	5,145
2005	78,802.15	54,173	43,952	41,942	8.93	4,697
2007	57,644.90	37,575	30,486	32,347	8.94	3,618
2008	19,991.40	12,632	10,249	11,542	8.94	1,291
2009	19,363.18	11,806	9,579	11,527	8.94	1,289
2010	1,578,183.92	923,328	749,127	971,093	8.95	108,502
2011	57,018.92	31,821	25,817	36,333	8.95	4,060
2012	12,732.08	6,723	5,455	8,423	8.95	941
2014	7,196,598.90	3,277,346	2,659,021	5,185,271	8.96	578,713
2018	677,186.56	160,522	130,237	607,896	8.96	67,846
	34,329,151.05	26,487,542	21,490,237	15,928,538		1,800,338

HUNTER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -9

1980	13,897,226.29	12,337,876	10,494,816	4,653,160	8.78	529,973
1986	8,937.55	7,695	6,546	3,196	8.83	362
1987	15,801.90	13,521	11,501	5,723	8.84	647

HUNTER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -9

1989	6,232.21	5,263	4,477	2,316	8.85	262
1991	29,838.98	24,830	21,121	11,404	8.86	1,287
1995	16,273.59	13,063	11,112	6,627	8.89	745
1997	133,206.22	104,610	88,983	56,212	8.90	6,316
2002	77,790.73	56,851	48,358	36,433	8.92	4,084
2004	51,148.63	35,956	30,585	25,167	8.93	2,818
2005	78,423.02	53,912	45,859	39,623	8.93	4,437
2006	207,459.48	139,127	118,344	107,787	8.93	12,070
2007	35,369.73	23,055	19,611	18,942	8.94	2,119
2008	114,386.86	72,277	61,480	63,202	8.94	7,070
2009	53,480.08	32,609	27,738	30,555	8.94	3,418
2011	1,314,518.50	733,606	624,018	808,807	8.95	90,369
2013	68,560.26	33,898	28,834	45,896	8.95	5,128
2015	394,617.00	162,680	138,378	291,754	8.96	32,562
2018	12,494.87	2,962	2,520	11,100	8.96	1,239
2019	290,000.00	45,028	38,302	277,798	8.97	30,970
	16,805,765.90	13,898,819	11,822,582	6,495,703		735,876

HUNTER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -9

1983	50,466,684.39	44,167,024	38,041,773	16,966,913	8.81	1,925,870
1986	54,524.16	46,942	40,432	18,999	8.83	2,152
2002	201,150.69	147,006	126,619	92,636	8.92	10,385
2005	20,151.70	13,853	11,932	10,034	8.93	1,124
2007	343,400.05	223,843	192,800	181,506	8.94	20,303
2008	7,115.66	4,496	3,872	3,884	8.94	434
2009	236,168.93	144,000	124,030	133,395	8.94	14,921
2010	119,185.59	69,730	60,060	69,853	8.95	7,805
2012	1,267,816.10	669,471	576,626	805,293	8.95	89,977
2014	227,767.57	103,726	89,341	158,926	8.96	17,737
2016	1,006,375.74	364,560	314,001	782,948	8.96	87,383
2017	226,127.59	68,807	59,265	187,214	8.96	20,894
2018	69,430.61	16,458	14,176	61,504	8.96	6,864
	54,245,898.78	46,039,916	39,654,925	19,473,104		2,205,849

HUNTER UNITS 1 AND 2 COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -9

1979	649.42	579	447	261	8.77	30
1980	32,393.98	28,759	22,213	13,097	8.78	1,492
1981	832.90	736	568	339	8.79	39
1983	17,764.59	15,547	12,008	7,355	8.81	835
2018	49,640.31	11,767	9,089	45,019	8.96	5,024
	101,281.20	57,388	44,325	66,071		7,420

HUNTER UNITS 1, 2 AND 3 COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -9

1987	2,040.86	1,746	1,302	923	8.84	104
1991	29,197.79	24,296	18,115	13,710	8.86	1,547
1992	25,159.54	20,765	15,482	11,942	8.87	1,346
1994	46,881.60	38,009	28,340	22,761	8.88	2,563
1996	48,239.93	38,321	28,572	24,009	8.89	2,701
1997	24,106.07	18,931	14,115	12,161	8.90	1,366
2000	11,836.86	8,937	6,663	6,239	8.91	700
2002	45,736.67	33,425	24,922	24,931	8.92	2,795
2003	21,740.75	15,602	11,633	12,065	8.92	1,353
2004	343,112.91	241,199	179,838	194,155	8.93	21,742
2005	124,246.53	85,414	63,685	71,744	8.93	8,034
2006	212,102.92	142,241	106,055	125,137	8.93	14,013
2007	130,133.91	84,827	63,247	78,599	8.94	8,792
2008	84,448.16	53,360	39,785	52,263	8.94	5,846
2009	63,797.72	38,900	29,004	40,536	8.94	4,534
2010	96,488.52	56,451	42,090	63,083	8.95	7,048
2011	30,561.27	17,056	12,717	20,595	8.95	2,301
2012	20,442.00	10,794	8,048	14,234	8.95	1,590
2014	72,632.49	33,077	24,662	54,507	8.96	6,083
2018	269,449.15	63,871	47,622	246,077	8.96	27,464
2019	318,000.00	49,376	36,815	309,805	8.97	34,538
2020	136,000.00	7,679	5,725	142,515	8.97	15,888
	2,156,355.65	1,084,277	808,437	1,541,991		172,348

HUNTINGTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -13

1977	15,015,606.75	13,992,870	11,207,203	5,760,432	8.75	658,335
1980	73,158.08	67,333	53,929	28,740	8.78	3,273
1981	2,687.87	2,463	1,973	1,065	8.79	121
1983	23,982.36	21,759	17,427	9,673	8.81	1,098
1986	45,061.92	40,220	32,213	18,707	8.83	2,119
1987	192,209.45	170,504	136,560	80,636	8.84	9,122
1989	48,970.99	42,873	34,338	20,999	8.85	2,373
1990	79,941.34	69,480	55,648	34,686	8.86	3,915
1991	17,220.62	14,856	11,899	7,561	8.86	853
1994	130,227.91	109,456	87,666	59,492	8.88	6,700
1996	43,894.60	36,149	28,953	20,648	8.89	2,323
1997	105,753.46	86,098	68,958	50,544	8.90	5,679
2001	192,479.99	148,365	118,829	98,674	8.91	11,075
2002	42,737.95	32,380	25,934	22,360	8.92	2,507
2004	206,856.21	150,751	120,740	113,008	8.93	12,655
2005	632,220.29	450,571	360,872	353,537	8.93	39,590
2006	134,264.36	93,345	74,762	76,957	8.93	8,618
2008	127,062.86	83,232	66,662	76,919	8.94	8,604
2009	100,001.35	63,212	50,628	62,374	8.94	6,977
2010	813,788.37	493,585	395,323	524,258	8.95	58,576
2011	945,973.78	547,303	438,347	630,603	8.95	70,458
2013	11,310.00	5,797	4,643	8,137	8.95	909
2014	857,184.14	404,689	324,124	644,494	8.96	71,930
2018	553,961.14	136,131	109,030	516,946	8.96	57,695
2019	326,000.00	52,476	42,029	326,351	8.97	36,382
	20,722,555.79	17,315,898	13,868,691	9,547,797		1,081,887

HUNTINGTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -13

1974	7,543,633.07	7,107,907	5,851,867	2,672,438	8.71	306,824
1979	5,914.40	5,467	4,501	2,182	8.77	249
1980	69,898.92	64,333	52,965	26,021	8.78	2,964
1982	33,172.12	30,249	24,904	12,581	8.80	1,430
1984	6,883.94	6,215	5,117	2,662	8.81	302
1987	341,508.96	302,943	249,410	136,495	8.84	15,441

HUNTINGTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -13

1988	165,619.05	146,005	120,204	66,945	8.84	7,573
1989	29,273.33	25,628	21,099	11,980	8.85	1,354
1990	214,029.00	186,021	153,149	88,704	8.86	10,012
1991	22,456.48	19,372	15,949	9,427	8.86	1,064
1992	25,221.00	21,580	17,767	10,733	8.87	1,210
1993	179,756.30	152,457	125,516	77,608	8.88	8,740
1994	109,082.12	91,683	75,482	47,781	8.88	5,381
1997	86,630.06	70,529	58,066	39,826	8.90	4,475
2003	739,844.42	550,413	453,149	382,875	8.92	42,923
2004	140,038.32	102,056	84,022	74,222	8.93	8,312
2006	12,678,584.35	8,814,564	7,256,941	7,069,860	8.93	791,698
2007	102,149.07	69,029	56,831	58,598	8.94	6,555
2008	130,742.69	85,643	70,509	77,230	8.94	8,639
2009	95,270.31	60,221	49,579	58,076	8.94	6,496
2010	641,145.28	388,872	320,154	404,340	8.95	45,178
2011	48,348.40	27,972	23,029	31,605	8.95	3,531
2013	60,545.39	31,034	25,550	42,866	8.95	4,789
2014	135,626.64	64,031	52,716	100,542	8.96	11,221
2018	37,368.48	9,183	7,560	34,666	8.96	3,869
2020	678,000.00	39,686	32,673	733,467	8.97	81,769
	24,320,742.10	18,473,093	15,208,709	12,273,730		1,381,999

HUNTINGTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -13

1974	9,866.90	9,297	6,945	4,205	8.71	483
1981	2,463.92	2,257	1,686	1,098	8.79	125
1982	20,006.51	18,244	13,628	8,979	8.80	1,020
1984	34,044.34	30,734	22,958	15,512	8.81	1,761
1985	20,361.37	18,280	13,655	9,353	8.82	1,060
1987	3,667.89	3,254	2,431	1,714	8.84	194
1989	6,267.63	5,487	4,099	2,984	8.85	337
1990	43,675.51	37,960	28,356	20,997	8.86	2,370
1992	50,161.27	42,919	32,061	24,622	8.87	2,776
1994	216,775.45	182,198	136,102	108,854	8.88	12,258
1997	1,983.09	1,615	1,206	1,034	8.90	116

HUNTINGTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -13

1998	2,095.65	1,686	1,259	1,109	8.90	125
1999	151,122.43	119,948	89,601	81,167	8.91	9,110
2002	102,446.90	77,618	57,981	57,784	8.92	6,478
2004	72,461.29	52,808	39,448	42,434	8.93	4,752
2005	55,109.80	39,276	29,339	32,935	8.93	3,688
2006	35,354.57	24,580	18,361	21,589	8.93	2,418
2010	1,902,374.48	1,153,842	861,923	1,287,760	8.95	143,884
2011	482,853.91	279,360	208,683	336,942	8.95	37,647
2012	148,863.03	81,492	60,875	107,340	8.95	11,993
2015	203,344.38	86,905	64,918	164,861	8.96	18,400
2016	111,486.65	41,868	31,276	94,704	8.96	10,570
2018	270,421.81	66,454	49,641	255,935	8.96	28,564
2019	593,000.00	95,454	71,304	598,786	8.97	66,754
2020	168,000.00	9,834	7,346	182,494	8.97	20,345
	4,708,208.78	2,483,370	1,855,084	3,465,192		387,228

JIM BRIDGER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1974	9,259,262.41	9,632,851	7,180,035	3,097,747	2.97	1,043,012
1977	642.17	665	496	217	2.97	73
1978	6,043.59	6,252	4,660	2,048	2.98	687
1979	4,100.15	4,235	3,157	1,395	2.98	468
1990	5,906.70	5,958	4,441	2,116	2.99	708
1994	4,823.53	4,802	3,579	1,775	2.99	594
1995	4,708.48	4,669	3,480	1,746	2.99	584
1997	15,893.99	15,622	11,644	5,998	2.99	2,006
2005	31,270.20	29,051	21,654	13,056	2.99	4,367
2006	361,307.23	331,974	247,443	153,608	2.99	51,374
2007	44,514.86	40,392	30,107	19,305	2.99	6,457
2010	646,455.58	557,692	415,687	301,879	2.99	100,963
2011	52,859.62	44,560	33,214	25,461	2.99	8,515

JIM BRIDGER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

2014	203,321.11	154,117	114,874	110,812	3.00	36,937
2018	147,940.96	74,479	55,514	108,700	3.00	36,233
2019	185,000.00	68,145	50,793	154,557	3.00	51,519
	10,974,050.58	10,975,464	8,180,778	4,000,419		1,344,497

JIM BRIDGER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1975	7,942,601.60	7,916,409	6,675,664	2,140,624	4.92	435,086
1977	641.18	636	536	175	4.93	35
1978	6,043.59	5,983	5,045	1,663	4.93	337
1979	4,100.15	4,049	3,414	1,137	4.93	231
1980	202.12	199	168	57	4.94	12
1982	5,455.64	5,344	4,506	1,549	4.94	314
1984	308.60	300	253	90	4.95	18
1989	14,570.97	13,920	11,738	4,435	4.96	894
1990	32,507.37	30,920	26,074	10,009	4.96	2,018
1994	4,823.53	4,493	3,789	1,565	4.97	315
1995	4,708.49	4,359	3,676	1,551	4.97	312
2005	318,234.74	266,541	224,766	128,475	4.98	25,798
2006	45,109.92	37,165	31,340	18,732	4.98	3,761
2007	9,805.03	7,928	6,685	4,198	4.98	843
2009	156,889.10	121,201	102,205	71,942	4.98	14,446
2010	27,144.10	20,380	17,186	12,944	4.98	2,599
2011	50,002.69	36,322	30,629	24,874	4.98	4,995
2013	57,977.53	38,520	32,483	31,872	4.99	6,387
2014	122,594.64	76,775	64,742	71,338	4.99	14,296
2017	222,533.68	101,488	85,582	161,431	4.99	32,351
2018	31,415.08	11,608	9,789	25,082	4.99	5,026
	9,057,669.75	8,704,540	7,340,271	2,713,743		550,074

JIM BRIDGER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1976	6,389,202.58	6,354,800	5,130,874	1,961,141	4.92	398,606
1977	641.18	636	514	198	4.93	40
1978	6,043.59	5,983	4,831	1,878	4.93	381
1979	4,100.15	4,049	3,269	1,282	4.93	260
1980	202.12	199	161	64	4.94	13
1990	5,906.69	5,618	4,536	2,020	4.96	407
1994	4,823.53	4,493	3,628	1,726	4.97	347
1995	4,708.50	4,359	3,519	1,707	4.97	343
2001	25,010.58	22,044	17,798	9,963	4.98	2,001
2003	37,672.34	32,453	26,203	15,614	4.98	3,135
2004	21,625.84	18,384	14,843	9,161	4.98	1,840
2005	23,665.08	19,821	16,004	10,265	4.98	2,061
2007	310,980.71	251,456	203,026	142,163	4.98	28,547
2008	82,789.68	65,534	52,912	38,984	4.98	7,828
2010	98,957.47	74,299	59,989	49,854	4.98	10,011
2011	580,028.60	421,330	340,182	303,649	4.98	60,974
2015	145,559.62	84,492	68,219	93,352	4.99	18,708
2016	17,150.74	8,996	7,263	11,774	4.99	2,360
2019	964,000.00	246,045	198,657	871,383	4.99	174,626
	8,723,069.00	7,624,991	6,156,428	3,526,179		712,488

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1979	15,369,784.33	15,178,862	12,644,811	4,415,649	4.93	895,669
1980	202.12	199	166	59	4.94	12
1982	5,455.64	5,344	4,452	1,604	4.94	325
1984	308.60	300	250	93	4.95	19
1990	5,906.69	5,618	4,680	1,876	4.96	378
1994	4,823.53	4,493	3,743	1,611	4.97	324
1995	29,801.08	27,588	22,982	10,097	4.97	2,032
2003	43,687.98	37,635	31,352	17,142	4.98	3,442
2004	226,468.52	192,524	160,383	90,997	4.98	18,272
2005	15,350.18	12,857	10,711	6,328	4.98	1,271
2007	32,127.49	25,978	21,641	14,020	4.98	2,815
2008	151,162.84	119,657	99,681	68,110	4.98	13,677

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

2009	79,829.51	61,670	51,374	37,236	4.98	7,477
2010	13,928.85	10,458	8,712	6,749	4.98	1,355
2012	488,921.76	340,910	283,996	258,707	4.99	51,845
2016	161,513.12	84,713	70,571	108,709	4.99	21,785
2020	417,000.00	42,154	35,117	427,753	4.99	85,722
	17,046,272.24	16,150,960	13,454,621	5,466,741		1,106,420

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1974	1,177,252.99	1,175,697	923,537	383,214	4.92	77,889
1975	519,829.99	518,116	406,992	170,019	4.92	34,557
1976	7,206,624.95	7,167,821	5,630,489	2,368,864	4.92	481,476
1977	587.75	583	458	194	4.93	39
1978	453.39	449	353	151	4.93	31
1979	866,550.37	855,786	672,240	289,631	4.93	58,749
1981	9,491.49	9,323	7,323	3,212	4.94	650
1982	27,727.37	27,159	21,334	9,443	4.94	1,912
1984	52,629.76	51,228	40,241	18,178	4.95	3,672
1986	8,829.43	8,537	6,706	3,095	4.95	625
1989	18,279.05	17,463	13,718	6,572	4.96	1,325
1994	2,411.78	2,246	1,764	913	4.97	184
1996	13,837.60	12,726	9,997	5,363	4.97	1,079
1999	26,074.80	23,434	18,408	10,535	4.97	2,120
2003	20,114.95	17,328	13,612	8,716	4.98	1,750
2004	13,277.55	11,287	8,866	5,872	4.98	1,179
2005	554,788.45	464,670	365,009	250,806	4.98	50,363
2006	204,199.90	168,238	132,155	94,507	4.98	18,977
2007	649,182.40	524,923	412,339	308,253	4.98	61,898
2008	505,074.99	399,804	314,055	246,578	4.98	49,514
2009	284,344.16	219,663	172,550	143,072	4.98	28,729
2010	160,931.57	120,830	94,915	83,719	4.98	16,811
2011	199,519.40	144,930	113,846	107,621	4.98	21,611
2012	28,528.87	19,892	15,626	16,041	4.99	3,215
2013	491,392.67	326,477	256,455	288,991	4.99	57,914
2014	147,067.20	92,101	72,347	90,897	4.99	18,216

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

2015	14,656.30	8,507	6,682	9,586	4.99	1,921
2017	2,584,429.86	1,178,641	925,850	1,942,867	4.99	389,352
2018	507,043.15	187,356	147,172	415,645	4.99	83,296
2019	513,000.00	130,935	102,852	466,578	4.99	93,503
2020	916,000.00	92,596	72,736	944,024	4.99	189,183
	17,724,132.14	13,978,746	10,980,629	8,693,158		1,751,740

NAUGHTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -20

1963	1,352,225.65	1,486,707	953,457	669,214	4.86	137,698
1972	12,990.60	14,081	9,030	6,558	4.91	1,336
1975	17,913.94	19,303	12,379	9,117	4.92	1,853
1978	361,897.16	387,314	248,393	185,884	4.93	37,705
1979	148,018.87	158,033	101,350	76,273	4.93	15,471
1981	4,588.68	4,873	3,125	2,381	4.94	482
1982	6,180.52	6,545	4,197	3,219	4.94	652
1983	34,203.88	36,114	23,161	17,884	4.94	3,620
1985	15,864.59	16,639	10,671	8,367	4.95	1,690
1986	70,717.16	73,916	47,404	37,457	4.95	7,567
1987	8,772.41	9,135	5,858	4,668	4.95	943
1990	82,173.20	84,497	54,190	44,418	4.96	8,955
1991	61,429.93	62,876	40,324	33,392	4.96	6,732
1992	70,643.58	71,945	46,140	38,632	4.96	7,789
1993	38,370.12	38,871	24,929	21,115	4.96	4,257
1995	79,416.54	79,480	50,972	44,328	4.97	8,919
1997	49,083.21	48,456	31,076	27,824	4.97	5,598
1998	38,332.70	37,554	24,084	21,915	4.97	4,409
1999	59,647.46	57,952	37,166	34,411	4.97	6,924
2000	185,714.91	178,819	114,680	108,177	4.97	21,766
2001	343,876.49	327,662	210,137	202,515	4.98	40,666
2002	60,664.27	57,178	36,669	36,128	4.98	7,255
2003	65,755.05	61,237	39,273	39,633	4.98	7,958
2004	332,866.96	305,919	196,192	203,248	4.98	40,813
2006	364,064.24	324,268	207,960	228,917	4.98	45,967
2007	97,527.65	85,254	54,675	62,358	4.98	12,522

NAUGHTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -20

2009	20,627.93	17,228	11,049	13,705	4.98	2,752
2012	15,854,173.03	11,950,939	7,664,393	11,360,615	4.99	2,276,676
2014	261,921.98	177,329	113,725	200,581	4.99	40,197
2017	540,431.47	266,450	170,880	477,638	4.99	95,719
	20,640,094.18	16,446,574	10,547,539	14,220,574		2,854,891

NAUGHTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -20

1968	1,622,818.61	1,771,222	1,132,817	814,566	4.89	166,578
1976	278,915.30	299,906	191,810	142,888	4.92	29,042
1979	136,870.09	146,130	93,460	70,784	4.93	14,358
1980	3,038.69	3,235	2,069	1,577	4.94	319
1981	4,387.36	4,659	2,980	2,285	4.94	463
1982	26,462.66	28,022	17,922	13,833	4.94	2,800
1988	7,924.61	8,221	5,258	4,252	4.95	859
1989	3,277.84	3,385	2,165	1,768	4.96	356
1990	71,289.17	73,305	46,884	38,663	4.96	7,795
1992	47,535.68	48,412	30,963	26,080	4.96	5,258
1993	18,935.21	19,183	12,269	10,453	4.96	2,107
1995	76,704.51	76,766	49,097	42,948	4.97	8,641
2001	101,191.49	96,420	61,667	59,763	4.98	12,001
2002	101,006.31	95,201	60,887	60,320	4.98	12,112
2003	453,087.49	421,959	269,871	273,834	4.98	54,987
2004	172,197.41	158,257	101,216	105,421	4.98	21,169
2005	40,603.80	36,766	23,514	25,210	4.98	5,062
2006	1,229,983.78	1,095,532	700,667	775,314	4.98	155,686
2009	32,424.70	27,080	17,319	21,590	4.98	4,335
2010	98,121.65	79,645	50,938	66,808	4.98	13,415
2011	23,833,701.00	18,716,415	11,970,417	16,630,025	4.98	3,339,362
2014	106,208.17	71,906	45,989	81,461	4.99	16,325
2015	146,309.33	91,813	58,721	116,851	4.99	23,417
2016	1,437,699.09	815,210	521,382	1,203,857	4.99	241,254
2018	28,302.16	11,306	7,231	26,732	4.99	5,357
	30,078,996.11	24,199,956	15,477,513	20,617,282		4,143,058

NAUGHTON UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -20

1971	3,837,875.92	3,876,777	3,249,030	1,356,421	8.68	156,270
1975	6,924.26	6,903	5,785	2,524	8.73	289
1979	131,483.34	129,072	108,172	49,608	8.77	5,657
1980	3,400.33	3,323	2,785	1,295	8.78	147
1981	3,491,892.26	3,397,471	2,847,336	1,342,935	8.79	152,780
1982	47,143.06	45,652	38,260	18,312	8.80	2,081
1983	14,720.91	14,183	11,886	5,779	8.81	656
1984	13,727.99	13,161	11,030	5,444	8.81	618
1986	25,568.83	24,235	20,311	10,372	8.83	1,175
1987	10,219.11	9,627	8,068	4,195	8.84	475
1988	91,422.28	85,588	71,729	37,978	8.84	4,296
1990	119,264.32	110,079	92,254	50,863	8.86	5,741
1991	1,291.83	1,183	991	559	8.86	63
1993	33,868.59	30,504	25,565	15,078	8.88	1,698
1996	74,176.93	64,872	54,368	34,645	8.89	3,897
1999	44,133.59	37,199	31,176	21,785	8.91	2,445
2001	52,883.62	43,288	36,279	27,182	8.91	3,051
2003	160,270.61	126,621	106,118	86,207	8.92	9,664
2004	163,722.26	126,707	106,190	90,277	8.93	10,109
2005	97,351.51	73,678	61,748	55,074	8.93	6,167
2006	571,844.58	422,193	353,829	332,384	8.93	37,221
2007	280,643.34	201,396	168,785	167,987	8.94	18,790
2008	57,538.45	40,025	33,544	35,502	8.94	3,971
2009	475,386.85	319,112	267,440	303,024	8.94	33,895
2011	528,312.17	324,595	272,035	361,940	8.95	40,440
2014	82,361.78	41,293	34,607	64,227	8.96	7,168
2015	926,020.48	420,276	352,223	759,002	8.96	84,710
	11,343,449.20	9,989,013	8,371,544	5,240,595		593,474

NAUGHTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -20

1963	47,075.63	48,579	38,746	17,744	8.54	2,078
1966	17,436.50	17,861	14,246	6,678	8.60	777
1968	387.41	395	315	150	8.63	17

NAUGHTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -20

1971	27,214.38	27,490	21,926	10,731	8.68	1,236
1974	620.34	621	495	249	8.71	29
1980	4,184.35	4,090	3,262	1,759	8.78	200
1982	126,324.39	122,330	97,570	54,019	8.80	6,139
1984	1,273.35	1,221	974	554	8.81	63
1985	244,989.86	233,573	186,297	107,691	8.82	12,210
1986	4,692.72	4,448	3,548	2,084	8.83	236
1987	76,375.12	71,947	57,385	34,265	8.84	3,876
1988	188,776.89	176,729	140,959	85,574	8.84	9,680
1990	7,936.64	7,325	5,842	3,682	8.86	416
1992	66,544.49	60,464	48,226	31,627	8.87	3,566
1996	18,762.89	16,409	13,088	9,428	8.89	1,061
1997	87,270.83	75,452	60,180	44,545	8.90	5,005
2003	83,910.54	66,293	52,875	47,818	8.92	5,361
2004	71,239.92	55,134	43,975	41,513	8.93	4,649
2005	459,072.08	347,439	277,116	273,770	8.93	30,657
2006	80,954.11	59,768	47,671	49,474	8.93	5,540
2007	150,295.92	107,856	86,026	94,329	8.94	10,551
2008	97,304.33	67,688	53,988	62,777	8.94	7,022
2009	231,975.84	155,718	124,200	154,171	8.94	17,245
2010	702,477.23	452,466	360,885	482,087	8.95	53,864
2011	2,843.88	1,747	1,393	2,019	8.95	226
2012	110,522.61	64,251	51,246	81,381	8.95	9,093
2013	93,604.41	50,951	40,638	71,687	8.95	8,010
2014	169,651.67	85,057	67,841	135,741	8.96	15,150
2016	310,709.47	123,913	98,833	274,019	8.96	30,582
2018	162,962.72	42,527	33,919	161,636	8.96	18,040
2019	292,000.00	49,914	39,811	310,589	8.97	34,625
2020	40,000.00	2,486	1,983	46,017	8.97	5,130
	3,979,390.52	2,602,142	2,075,460	2,699,808		302,334

WYODAK PLANT
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -7

1978	18,068,570.70	15,881,204	15,844,905	3,488,465	8.76	398,227
1990	491,962.88	404,881	403,956	122,445	8.86	13,820

WYODAK PLANT
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -7

1991	50,809.65	41,504	41,409	12,957	8.86	1,462
1992	25,617.43	20,755	20,708	6,703	8.87	756
2001	25,907.63	18,909	18,866	8,855	8.91	994
2002	27,709.13	19,879	19,834	9,815	8.92	1,100
2003	25,663.55	18,079	18,038	9,422	8.92	1,056
2005	17,420.75	11,756	11,729	6,911	8.93	774
2006	126,720.20	83,422	83,231	52,359	8.93	5,863
2007	327,325.86	209,450	208,971	141,267	8.94	15,802
2008	31,010.17	19,235	19,191	13,990	8.94	1,565
2009	62,721.51	37,542	37,456	29,656	8.94	3,317
2011	6,964,652.92	3,815,515	3,806,794	3,645,384	8.95	407,305
2012	17,178.40	8,905	8,885	9,496	8.95	1,061
2013	460,757.13	223,629	223,118	269,892	8.95	30,156
2014	39,210.48	17,529	17,489	24,466	8.96	2,731
2016	488,859.36	173,840	173,443	349,637	8.96	39,022
2018	238,743.61	55,554	55,427	200,029	8.96	22,325
2019	1,117,000.00	170,255	169,866	1,025,324	8.97	114,306
2020	20,000.00	1,109	1,106	20,294	8.97	2,262
	28,627,841.36	21,232,952	21,184,421	9,447,369		1,063,904

BLUNDELL GEOTHERMAL UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -8

1984	4,267,400.83	3,132,182	2,797,009	1,811,784	16.26	111,426
1992	6,800.15	4,582	4,092	3,252	16.48	197
1994	11,693.66	7,664	6,844	5,785	16.52	350
1998	76,891.69	47,125	42,082	40,961	16.60	2,468
1999	5,808.91	3,489	3,116	3,158	16.62	190
2004	259,399.21	137,425	122,719	157,432	16.70	9,427
2005	10,012.72	5,139	4,589	6,225	16.71	373
2006	66,346.91	32,846	29,331	42,323	16.73	2,530
2009	161,517.30	70,137	62,632	111,807	16.76	6,671

BLUNDELL GEOTHERMAL UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -8

2012	12,038.32	4,317	3,855	9,146	16.80	544
2015	132,277.34	34,816	31,090	111,769	16.82	6,645
2020	35,000.00	1,089	972	36,828	16.86	2,184
	5,045,187.04	3,480,811	3,108,331	2,340,471		143,005

BLUNDELL GEOTHERMAL UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -8

2007	2,447,446.52	1,165,353	981,716	1,661,526	16.74	99,255
	2,447,446.52	1,165,353	981,716	1,661,526		99,255

BLUNDELL GEOTHERMAL STEAM FIELD
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -7

2014	985,779.67	290,393	273,380	781,404	16.82	46,457
2017	91,649.34	16,674	15,697	82,368	16.84	4,891
	1,077,429.01	307,067	289,077	863,772		51,348

BLUNDELL GEOTHERMAL COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -8

2012	42,247.88	15,149	11,141	34,487	16.80	2,053
	42,247.88	15,149	11,141	34,487		2,053
	494,804,313.11	398,257,731	337,798,668	207,411,384		32,894,924

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 6.65

CHOLLA UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 4-2025
NET SALVAGE PERCENT.. -4

1981	2,629,729.84	2,393,984	1,930,108	804,811	4.10	196,295
1984	17,271.95	15,615	12,589	5,374	4.11	1,308
1987	886.80	795	641	281	4.12	68
1988	15,239.95	13,619	10,980	4,869	4.13	1,179
1999	49,826.15	42,217	34,037	17,782	4.16	4,275
2004	235,266.72	190,188	153,336	91,342	4.18	21,852
2006	10,690.82	8,410	6,780	4,338	4.19	1,035
2009	850,750.05	632,839	510,215	374,565	4.20	89,182
2011	115,641.28	81,439	65,659	54,608	4.21	12,971
	3,925,303.56	3,379,106	2,724,345	1,357,971		328,165

COLSTRIP GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -6

1987	7,359.74	6,190	4,992	2,809	6.46	435
1988	18,302.48	15,326	12,360	7,040	6.46	1,090
1989	5,650.53	4,708	3,797	2,193	6.47	339
1990	41,270.06	34,202	27,584	16,163	6.48	2,494
1992	58,224.12	47,686	38,458	23,259	6.50	3,578
1993	3,333.17	2,712	2,187	1,346	6.51	207
1994	59,359.01	47,982	38,697	24,223	6.51	3,721
1995	410.19	329	265	169	6.52	26
1996	2,848.59	2,267	1,828	1,191	6.53	182
1997	46,353.59	36,568	29,492	19,643	6.54	3,004
2000	11,480.20	8,786	7,086	5,083	6.56	775
2012	712.39	407	328	427	6.68	64
2015	75,738.47	34,870	28,122	52,160	6.72	7,762
2016	55,840.53	22,890	18,461	40,730	6.74	6,043
2018	46,103.14	12,776	10,304	38,566	6.78	5,688
	432,986.21	277,699	223,962	235,003		35,408

CRAIG UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -1

1980	215,236.16	187,080	186,927	30,461	4.69	6,495
1988	14,497.24	12,310	12,300	2,342	4.73	495
2010	11,109.42	7,475	7,469	3,752	4.83	777
	240,842.82	206,865	206,696	36,555		7,767

GRAIG COMMON
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -1

1979	790,528.27	669,990	655,108	143,326	5.55	25,825
1989	3,062.95	2,509	2,453	640	5.61	114
1993	13,041.37	10,462	10,230	2,942	5.64	522
1994	1,773.71	1,415	1,384	408	5.64	72
2001	9,266.48	6,967	6,812	2,547	5.68	448
2002	34,398.18	25,548	24,981	9,762	5.69	1,716
2008	56,923.46	38,046	37,201	20,292	5.73	3,541
2015	32,999.80	15,740	15,390	17,939	5.80	3,093
	941,994.22	770,677	753,559	197,856		35,331

DAVE JOHNSTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -9

1997	2,577.04	2,091	2,199	610	6.54	93
	2,577.04	2,091	2,199	610		93

DAVE JOHNSTON UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -9

1999	231,781.63	184,459	198,734	53,908	6.55	8,230
2018	62,853.42	17,911	19,297	49,213	6.78	7,259
	294,635.05	202,370	218,032	103,121		15,489

DAVE JOHNSTON UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -9

1997	381,984.56	309,870	340,801	75,562	6.54	11,554
2007	191,118.62	133,703	147,049	61,270	6.63	9,241
	573,103.18	443,573	487,850	136,832		20,795

DAVE JOHNSTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1960	21,660.73	20,204	20,621	3,206	6.19	518
1964	36,582.56	33,929	34,629	5,612	6.24	899
1968	2,395.89	2,208	2,254	382	6.28	61
1972	133,757.74	122,324	124,848	22,285	6.32	3,526
1985	18,736.87	16,496	16,836	3,774	6.44	586
1997	6,400.17	5,240	5,348	1,692	6.54	259
2001	1,010,637.84	793,032	809,397	302,305	6.57	46,013
2002	147,575.49	114,261	116,619	45,714	6.58	6,947
2003	98,194.87	74,907	76,453	31,562	6.59	4,789
2004	3,860.00	2,897	2,957	1,289	6.60	195
2006	2,302,771.06	1,663,301	1,697,625	835,424	6.62	126,197
2007	115,959.31	81,868	83,557	43,998	6.63	6,636
2010	2,187,395.75	1,412,642	1,441,793	964,342	6.66	144,796
2016	134,396.52	57,171	58,351	89,485	6.74	13,277
2018	1,912,741.28	550,074	561,425	1,542,590	6.78	227,521
	8,133,066.08	4,950,554	5,052,713	3,893,660		582,220

GADSBY UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -10

1951	19,667.80	16,891	20,067	1,568	9.43	166
	19,667.80	16,891	20,067	1,568		166

GADSBY UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -10

1952	11,763.68	10,086	11,982	958	9.46	101
	11,763.68	10,086	11,982	958		101

GADSBY UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -10

1955	43,606.92	37,175	44,035	3,933	9.56	411
	43,606.92	37,175	44,035	3,933		411

GADSBY COMMON
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -11

1987	1,016.70	779	874	254	10.42	24
1994	265,918.17	191,898	215,367	79,802	10.58	7,543
2001	11,520.13	7,546	8,469	4,318	10.74	402
2004	84,829.75	52,221	58,608	35,553	10.81	3,289
	363,284.75	252,444	283,317	119,929		11,258

HAYDEN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -12

1965	1,132.25	1,174	950	318	2.86	111
1982	27,993.68	28,501	23,060	8,293	2.89	2,870
1984	2,679.06	2,719	2,200	801	2.89	277
1991	4,921.20	4,914	3,976	1,536	2.91	528
1994	203,423.53	201,239	162,819	65,015	2.91	22,342
	240,149.72	238,547	193,004	75,963		26,128

HAYDEN UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -12

1976	182,840.69	187,686	155,806	48,976	2.88	17,006
1981	13,169.06	13,428	11,147	3,602	2.89	1,246
1982	17,529.76	17,847	14,816	4,818	2.89	1,667
	213,539.51	218,961	181,769	57,396		19,919

HAYDEN COMMON
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -12

1965	30,371.33	31,484	26,944	7,072	2.86	2,473
1976	115,221.25	118,275	101,220	27,828	2.88	9,662
1978	7,885.24	8,075	6,911	1,921	2.88	667
	153,477.82	157,834	135,074	36,821		12,802

HUNTER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -8

1978	671,039.77	564,429	469,386	255,337	7.98	31,997
2005	28,482.54	18,814	15,646	15,115	8.35	1,810
2007	64,768.34	40,700	33,847	36,103	8.38	4,308
	764,290.65	623,943	518,878	306,556		38,115

HUNTER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -8

1983	1,371,185.73	1,131,082	972,031	508,850	8.05	63,211
1990	7,024.28	5,576	4,792	2,794	8.15	343
1991	85.52	67	58	35	8.16	4
1992	10,350.30	8,103	6,964	4,215	8.17	516
2005	52,363.15	34,589	29,725	26,827	8.35	3,213
2013	50,166.62	24,115	20,724	33,456	8.49	3,941
2017	71,317.92	21,396	18,387	58,636	8.58	6,834
	1,562,493.52	1,224,928	1,052,680	634,813		78,062

HUNTER UNITS 1 AND 2 COMMON
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -8

1978	110,114.43	92,620	80,274	38,650	7.98	4,843
1980	598,072.35	499,392	432,824	213,094	8.01	26,603
1989	10,719.93	8,567	7,425	4,152	8.13	511
1991	16,826.27	13,269	11,500	6,672	8.16	818
1996	20,735.45	15,673	13,584	8,810	8.23	1,070
1999	14,607.37	10,680	9,256	6,520	8.26	789
2006	13,513.94	8,723	7,560	7,035	8.36	842
	784,589.74	648,924	562,423	284,934		35,476

HUNTER UNITS 1, 2 AND 3 COMMON
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -8

2004	203,954.08	137,693	112,357	107,914	8.33	12,955
2005	79,346.93	52,413	42,769	42,926	8.35	5,141
2006	12,910.44	8,334	6,800	7,143	8.36	854
2008	154,854.91	94,464	77,082	90,161	8.39	10,746
2013	19,831.79	9,533	7,779	13,639	8.49	1,606
	470,898.15	302,437	246,786	261,784		31,302

HUNTINGTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -12

1977	390,485.52	341,837	268,823	168,520	7.96	21,171
1992	157,121.55	127,569	100,321	75,655	8.17	9,260
2006	77,067.79	51,590	40,571	45,745	8.36	5,472
2007	34,347.32	22,383	17,602	20,867	8.38	2,490
2009	23,515.90	14,371	11,301	15,036	8.41	1,788
2013	506,359.02	252,426	198,510	368,612	8.49	43,417
	1,188,897.10	810,176	637,129	694,436		83,598

HUNTINGTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -12

1974	301,632.67	266,530	222,280	115,549	7.91	14,608
1991	105,401.43	86,195	71,885	46,165	8.16	5,657
1992	84,934.70	68,959	57,510	37,617	8.17	4,604
1994	56,233.00	44,917	37,460	25,521	8.20	3,112
2010	385,887.47	226,699	189,062	243,132	8.43	28,841
	934,089.27	693,300	578,196	467,984		56,822

HUNTINGTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -12

1977	722.68	633	508	301	7.96	38
1978	490.43	428	344	206	7.98	26
1999	125,998.26	95,533	76,688	64,430	8.26	7,800
2004	6,307.40	4,416	3,545	3,519	8.33	422
2006	2,670.77	1,788	1,435	1,556	8.36	186
2007	125,731.29	81,934	65,771	75,048	8.38	8,956
2009	290,321.57	177,424	142,425	182,736	8.41	21,728
2011	47,036.88	26,403	21,195	31,487	8.45	3,726
2014	45,481.32	20,981	16,842	34,097	8.51	4,007
2016	23,402.27	8,614	6,915	19,296	8.56	2,254
	668,162.87	418,154	335,667	412,675		49,143

JIM BRIDGER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1974	259,401.17	264,451	201,672	86,263	2.88	29,952
1988	28,870.99	28,796	21,960	10,087	2.90	3,478
1996	9,169.75	8,923	6,805	3,374	2.91	1,159
	297,441.91	302,170	230,437	99,724		34,589

JIM BRIDGER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1975	150,445.61	145,197	124,347	42,648	4.66	9,152
1988	28,870.03	26,942	23,073	8,973	4.73	1,897
1996	9,169.74	8,235	7,052	3,126	4.76	657
	188,485.38	180,374	154,472	54,746		11,706

JIM BRIDGER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1976	144,889.52	139,556	117,688	43,139	4.67	9,237
1988	28,869.08	26,941	22,719	9,325	4.73	1,971
1996	9,169.74	8,235	6,945	3,234	4.76	679
	182,928.34	174,732	147,352	55,698		11,887

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1979	1,144,725.79	1,096,161	926,085	344,560	4.68	73,624
1993	33,431.93	30,537	25,799	11,310	4.75	2,381
1996	9,169.75	8,235	6,957	3,221	4.76	677
	1,187,327.47	1,134,933	958,842	359,092		76,682

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1974	6,219.19	6,012	4,067	2,836	4.66	609
1975	6,185.40	5,970	4,039	2,827	4.66	607
1976	46,320.17	44,615	30,182	21,234	4.67	4,547
1986	216,174.84	203,133	137,418	102,536	4.72	21,724
1996	8,747.14	7,856	5,315	4,395	4.76	923
1997	118,058.50	105,343	71,264	59,781	4.76	12,559
2001	20,467.81	17,668	11,952	10,767	4.78	2,253
2007	63,737.49	50,660	34,271	36,477	4.81	7,584
2009	132,656.94	100,861	68,232	79,017	4.82	16,394
2010	339,961.97	251,400	170,070	207,287	4.83	42,917
2012	474,952.37	327,068	221,259	305,938	4.84	63,210
2013	72,307.00	47,494	32,129	48,131	4.85	9,924
2015	96,990.84	55,803	37,750	69,909	4.86	14,385
2017	984,933.41	446,581	302,109	791,167	4.88	162,124
2018	581,103.80	214,129	144,857	500,168	4.89	102,284
	3,168,816.87	1,884,593	1,274,915	2,242,472		462,044

NAUGHTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -18

1963	89,839.66	93,674	63,577	42,434	4.60	9,225
	89,839.66	93,674	63,577	42,434		9,225

NAUGHTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -18

1968	263,375.28	273,026	183,993	126,790	4.63	27,384
1983	61,881.87	62,382	42,039	30,981	4.70	6,592
1984	42,209.49	42,423	28,589	21,218	4.71	4,505
	367,466.64	377,831	254,622	178,989		38,481

NAUGHTON UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -17

1971	193,189.06	179,731	149,406	76,625	7.87	9,736
2005	1,611.11	1,153	958	927	8.35	111
	194,800.17	180,884	150,365	77,551		9,847

NAUGHTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -18

1994	19,368.97	16,300	12,623	10,232	8.20	1,248
2007	152,134.56	104,451	80,889	98,630	8.38	11,770
2008	31,845.44	21,225	16,437	21,141	8.39	2,520

NAUGHTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -18

2009	1,351,567.46	870,230	673,925	920,925	8.41	109,504
2010	41,921.99	25,947	20,094	29,374	8.43	3,484
2018	156,126.93	39,897	30,897	153,333	8.61	17,809
	1,752,965.35	1,078,050	834,865	1,233,634		146,335

WYODAK PLANT
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -7

1978	127,837.71	106,532	104,219	32,567	7.98	4,081
1989	4,434.24	3,511	3,435	1,310	8.13	161
1997	4,720.15	3,499	3,423	1,628	8.24	198
2002	294,831.97	204,522	200,082	115,388	8.30	13,902
2004	22,421.38	14,997	14,671	9,319	8.33	1,119
2005	8,127.77	5,319	5,204	3,493	8.35	418
2009	398,244.02	232,513	227,465	198,656	8.41	23,621
2011	293,089.75	157,173	153,761	159,845	8.45	18,917
2014	24,893.43	10,971	10,733	15,903	8.51	1,869
2018	422,436.12	97,887	95,762	356,245	8.61	41,376
	1,601,036.54	836,924	818,754	894,355		105,662

BLUNDELL GEOTHERMAL UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -7

1984	473,222.11	317,293	281,934	224,413	13.74	16,333
1998	43,592.07	24,884	22,111	24,533	14.35	1,710
2006	50,650.57	23,788	21,137	33,059	14.70	2,249
2013	32,059.99	10,259	9,116	25,188	15.07	1,671
2018	43,723.85	6,043	5,370	41,415	15.44	2,682
2019	27,000.00	2,387	2,121	26,769	15.54	1,723
	670,248.59	384,654	341,789	375,377		26,368

BLUNDELL GEOTHERMAL UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -7

2007	529,878.44	240,134	206,335	360,635	14.74	24,466
	529,878.44	240,134	206,335	360,635		24,466

BLUNDELL GEOTHERMAL STEAM FIELD
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -6

2014	122,619.31	35,277	34,921	95,055	15.14	6,278
	122,619.31	35,277	34,921	95,055		6,278

BLUNDELL GEOTHERMAL COMMON
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -6

1984	71,352.49	47,394	38,483	37,151	13.74	2,704
	71,352.49	47,394	38,483	37,151		2,704
	32,388,626.82	22,838,359	19,980,092	15,428,271		2,434,845

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 7.52

PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
STEAM PRODUCTION PLANT													
CHOLLA GENERATING STATION													
	CHOLLA UNIT 4												
311.00	STRUCTURES AND IMPROVEMENTS	73,087,641				2,796,890	(4)	759,655	(30)	227,896	3,024,787	73,847,296	(4)
312.00	BOILER PLANT EQUIPMENT	324,070,209				12,401,396	(4)	13,093,862	(20)	2,618,772	15,020,168	337,164,071	(4)
314.00	TURBOGENERATOR UNITS	63,204,170				2,418,673	(4)	3,981,777	(15)	597,267	3,015,940	67,185,947	(4)
315.00	ACCESSORY ELECTRIC EQUIPMENT	67,254,383				2,573,665	(4)	1,010,002	(20)	202,000	2,775,666	68,264,385	(4)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	3,589,854				137,375	(4)	335,449	(5)	16,772	154,148	3,925,304	(4)
	TOTAL CHOLLA UNIT 4	*531,206,259*				*20,328,000*	*(4)*	*19,180,744*		*3,662,708*	*23,990,708*	*550,387,003*	*(4)*
TOTAL CHOLLA GENERATING STATION		531,206,259		*395*	*51.46*	20,328,000		19,180,744		3,662,708	23,990,708	550,387,003	
COLSTRIP GENERATING STATION													
	COLSTRIP GENERATING STATION												
311.00	STRUCTURES AND IMPROVEMENTS	62,453,967				3,533,577	(6)	1,312,529	(30)	393,759	3,927,336	63,766,496	(6)
312.00	BOILER PLANT EQUIPMENT	115,479,045				6,533,678	(6)	9,033,803	(20)	1,806,761	8,340,438	124,512,849	(7)
314.00	TURBOGENERATOR UNITS	36,684,537				2,075,571	(6)	3,077,409	(15)	461,611	2,537,182	39,761,945	(6)
315.00	ACCESSORY ELECTRIC EQUIPMENT	9,192,058				520,077	(6)	235,213	(20)	47,043	567,119	9,427,271	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	390,569				22,098	(6)	42,417	(5)	2,121	24,219	432,986	(6)
TOTAL COLSTRIP GENERATING STATION		224,200,177		*148*	*85.71*	12,685,000		13,701,371		2,711,294	15,396,294	237,901,547	*(6)*
CRAIG GENERATING STATION													
	CRAIG UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	11,386,189				107,039	(1)	196,248	(30)	58,875	165,913	11,582,438	(1)
312.00	BOILER PLANT EQUIPMENT	30,386,649				285,658	(1)	1,567,759	(20)	313,552	599,210	31,954,408	(2)
314.00	TURBOGENERATOR UNITS	11,976,097				112,585	(1)	618,977	(15)	92,847	205,431	12,595,075	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	6,846,625				64,364	(1)	142,750	(20)	28,550	92,913	6,989,374	(1)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	217,557				2,045	(1)	23,286	(5)	1,164	3,210	240,843	(1)
	TOTAL CRAIG UNIT 1	*60,813,117*				*571,690*	*(1)*	*2,549,021*		*494,987*	*1,066,677*	*63,362,137*	*(2)*
	CRAIG UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	11,336,107				106,568	(1)	256,989	(30)	77,097	183,665	11,593,097	(2)
312.00	BOILER PLANT EQUIPMENT	71,612,216				673,210	(1)	2,871,352	(20)	574,270	1,247,480	74,483,568	(2)
314.00	TURBOGENERATOR UNITS	12,098,371				113,734	(1)	738,908	(15)	110,836	224,570	12,837,279	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	7,636,805				71,792	(1)	191,838	(20)	38,368	110,159	7,828,643	(1)
	TOTAL CRAIG UNIT 2	*102,683,499*				*965,304*	*(1)*	*4,059,087*		*800,571*	*1,765,875*	*106,742,586*	*(2)*
	CRAIG COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	16,672,456				156,734	(1)	253,815	(30)	76,145	232,878	16,926,271	(1)
312.00	BOILER PLANT EQUIPMENT	29,932,225				281,386	(1)	1,609,708	(20)	321,942	603,327	31,541,933	(2)
314.00	TURBOGENERATOR UNITS	3,091,348				29,061	(1)	323,142	(15)	48,471	77,532	3,414,490	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,873,451				27,013	(1)	70,162	(20)	14,032	41,045	2,943,612	(1)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	831,064				7,813	(1)	110,930	(5)	5,546	13,359	941,994	(1)
	TOTAL CRAIG COMMON	*53,400,544*				*502,006*	*(1)*	*2,367,757*		*466,136*	*968,142*	*55,768,301*	*(2)*
TOTAL CRAIG GENERATING STATION		216,897,160		*165*	*12.37*	2,039,000		8,975,864		1,761,694	3,800,694	225,873,025	

Exhibit PAC/1605
Spanos/160

PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
DAVE JOHNSTON GENERATING STATION													
	DAVE JOHNSTON UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	1,114,765				110,689	(10)	9,965	(30)	2,989	113,679	1,124,730	(10)
312.00	BOILER PLANT EQUIPMENT	53,933,046				5,355,206	(10)	3,506,777	(20)	701,355	6,056,561	57,439,823	(11)
314.00	TURBOGENERATOR UNITS	14,852,144				1,474,723	(10)	1,202,142	(15)	180,321	1,655,044	16,054,285	(10)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,676,304				265,740	(10)	139,711	(20)	27,942	293,682	2,816,015	(10)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,286				227	(10)	291	(5)	15	242	2,577	(9)
	TOTAL DAVE JOHNSTON UNIT 1	*72,578,545*				*7,206,584*	*(10)*	*4,858,885*		*912,623*	*8,119,207*	*77,437,430*	*(10)*
	DAVE JOHNSTON UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	558,873				55,493	(10)	6,234	(30)	1,870	57,363	565,107	(10)
312.00	BOILER PLANT EQUIPMENT	55,234,734				5,484,455	(10)	3,563,835	(20)	712,767	6,197,222	58,798,569	(11)
314.00	TURBOGENERATOR UNITS	15,359,506				1,525,100	(10)	1,443,234	(15)	216,485	1,741,586	16,802,740	(10)
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,328,548				330,503	(10)	123,816	(20)	24,763	355,267	3,452,364	(10)
	TOTAL DAVE JOHNSTON UNIT 2	*74,481,661*				*7,395,551*	*(10)*	*5,137,120*		*955,886*	*8,351,437*	*79,618,780*	*(10)*
	DAVE JOHNSTON UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	18,738,804				1,860,643	(10)	184,747	(30)	55,424	1,916,067	18,923,552	(10)
312.00	BOILER PLANT EQUIPMENT	221,398,886				21,983,490	(10)	10,089,580	(20)	2,017,916	24,001,406	231,488,466	(10)
314.00	TURBOGENERATOR UNITS	22,790,843				2,262,985	(10)	2,138,143	(15)	320,721	2,583,706	24,928,986	(10)
315.00	ACCESSORY ELECTRIC EQUIPMENT	15,028,661				1,492,250	(10)	233,580	(20)	46,716	1,538,966	15,262,240	(10)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	265,718				26,384	(10)	28,917	(5)	1,446	27,830	294,635	(9)
	TOTAL DAVE JOHNSTON UNIT 3	*278,222,912*				*27,625,751*	*(10)*	*12,674,966*		*2,442,223*	*30,067,975*	*290,897,879*	*(10)*
	DAVE JOHNSTON UNIT 4												
311.00	STRUCTURES AND IMPROVEMENTS	15,068,064				1,496,162	(10)	133,797	(30)	40,139	1,536,301	15,201,862	(10)
312.00	BOILER PLANT EQUIPMENT	225,310,260				22,371,864	(10)	10,245,808	(20)	2,049,162	24,421,026	235,556,069	(10)
314.00	TURBOGENERATOR UNITS	38,348,615				3,807,772	(10)	3,276,130	(15)	491,419	4,299,191	41,624,745	(10)
315.00	ACCESSORY ELECTRIC EQUIPMENT	14,179,721				1,407,955	(10)	246,742	(20)	49,348	1,457,304	14,426,463	(10)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	512,282				50,866	(10)	60,822	(5)	3,041	53,907	573,103	(9)
	TOTAL DAVE JOHNSTON UNIT 4	*293,418,942*				*29,134,620*	*(10)*	*13,963,299*		*2,633,110*	*31,767,730*	*307,382,241*	*(10)*
	DAVE JOHNSTON COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	127,941,949				12,703,815	(10)	1,654,712	(30)	496,414	13,200,229	129,596,661	(10)
312.00	BOILER PLANT EQUIPMENT	135,992,924				13,503,225	(10)	6,461,270	(20)	1,292,254	14,795,479	142,454,194	(10)
314.00	TURBOGENERATOR UNITS	9,125,656				906,119	(10)	538,442	(15)	80,766	986,885	9,664,098	(10)
315.00	ACCESSORY ELECTRIC EQUIPMENT	27,953,601				2,775,613	(10)	232,570	(20)	46,514	2,822,127	28,186,171	(10)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	7,429,684				737,720	(10)	703,382	(5)	35,169	772,889	8,133,066	(10)
	TOTAL DAVE JOHNSTON COMMON	*308,443,814*				*30,626,493*	*(10)*	*9,590,376*		*1,951,117*	*32,577,610*	*318,034,190*	*(10)*
TOTAL DAVE JOHNSTON GENERATING STATION		1,027,145,874				101,989,000		46,224,646		8,894,958	110,883,958	1,073,370,519	
GADSBY GENERATING STATION													
	GADSBY UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	1,235,422				162,376	(13)	92,920	(30)	27,876	190,252	1,328,342	(14)
312.00	BOILER PLANT EQUIPMENT	8,527,800				1,120,838	(13)	1,548,150	(20)	309,630	1,430,468	10,075,949	(14)
314.00	TURBOGENERATOR UNITS	3,460,020				454,762	(13)	1,747,790	(15)	262,168	716,931	5,207,810	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,193,404				156,853	(13)	174,866	(20)	34,973	191,826	1,368,270	(14)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12,265				1,612	(13)	7,403	(5)	370	1,982	19,668	(10)
	TOTAL GADSBY UNIT 1	*14,428,911*				*1,896,441*	*(13)*	*3,571,128*		*635,018*	*2,531,459*	*18,000,039*	*(14)*
	GADSBY UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	1,119,569				147,149	(13)	88,769	(30)	26,631	173,779	1,208,338	(14)
312.00	BOILER PLANT EQUIPMENT	12,028,612				1,580,962	(13)	2,165,431	(20)	433,086	2,014,048	14,194,044	(14)
314.00	TURBOGENERATOR UNITS	4,001,144				525,884	(13)	1,985,944	(15)	297,892	823,776	5,987,088	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,197,035				157,330	(13)	197,983	(20)	39,597	196,927	1,395,018	(14)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	7,387				971	(13)	4,377	(5)	219	1,190	11,764	(10)
	TOTAL GADSBY UNIT 2	*18,353,747*				*2,412,296*	*(13)*	*4,442,505*		*797,424*	*3,209,720*	*22,796,252*	*(14)*
	GADSBY UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	1,236,620				162,533	(13)	84,478	(30)	25,343	187,876	1,321,098	(14)
312.00	BOILER PLANT EQUIPMENT	11,829,599				1,554,804	(13)	2,160,287	(20)	432,057	1,986,862	13,989,886	(14)
314.00	TURBOGENERATOR UNITS	5,617,254				738,295	(13)	2,088,660	(15)	313,299	1,051,594	7,705,915	(14)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,316,909				304,519	(13)	194,082	(20)	38,816	343,336	2,510,991	(14)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	27,936				3,672	(13)	15,671	(5)	784	4,455	43,607	(10)
	TOTAL GADSBY UNIT 3	*21,028,318*				*2,763,824*	*(13)*	*4,543,178*		*810,300*	*3,574,123*	*25,571,496*	*(14)*
	GADSBY COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	11,558,903				1,519,226	(13)	527,296	(30)	158,189	1,677,415	12,086,199	(14)
312.00	BOILER PLANT EQUIPMENT	1,548,344				203,504	(13)	173,109	(20)	34,622	238,126	1,721,453	(14)
314.00	TURBOGENERATOR UNITS	409,126				53,773	(13)	72,203	(15)	10,830	64,603	481,329	(13)
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,066,663				403,062	(13)	80,020	(20)	16,004	419,066	3,146,683	(13)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	288,170				37,875	(13)	75,115	(5)	3,756	41,631	363,285	(11)
	TOTAL GADSBY COMMON	*16,871,206*				*2,217,440*	*(13)*	*927,744*		*223,401*	*2,440,841*	*17,798,949*	*(14)*
TOTAL GADSBY GENERATING STATION		70,682,182		*237.5*	*39.11*	9,290,000		13,484,554		2,466,143	11,756,143	84,166,736	

Exhibit PAC/1605
Spanos/161

PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

ACCOUNT	TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
HAYDEN GENERATING STATION												
HAYDEN UNIT 1												
311.00 STRUCTURES AND IMPROVEMENTS	1,108,291				139,691	(13)	11,734	(30)	3,520	143,212	1,120,024	(13)
312.00 BOILER PLANT EQUIPMENT	45,571,954				5,743,990	(13)	752,444	(20)	150,489	5,894,478	46,324,398	(13)
314.00 TURBOGENERATOR UNITS	5,026,501				633,551	(13)	157,965	(15)	23,695	657,246	5,184,466	(13)
315.00 ACCESSORY ELECTRIC EQUIPMENT	990,160				125,936	(13)	14,299	(20)	2,860	128,796	1,013,460	(13)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	230,284				29,025	(13)	9,866	(5)	493	29,519	240,150	(12)
TOTAL HAYDEN UNIT 1	*52,936,190*				*6,672,194*	*(13)*	*946,307*		*181,057*	*6,853,251*	*53,882,498*	*(13)*
HAYDEN UNIT 2												
311.00 STRUCTURES AND IMPROVEMENTS	1,832,216				230,937	(13)	16,243	(30)	4,873	235,810	1,848,459	(13)
312.00 BOILER PLANT EQUIPMENT	23,609,181				2,975,753	(13)	390,771	(20)	78,154	3,053,907	23,999,951	(13)
314.00 TURBOGENERATOR UNITS	4,372,323				551,097	(13)	118,685	(15)	17,803	568,900	4,491,007	(13)
315.00 ACCESSORY ELECTRIC EQUIPMENT	1,353,611				170,612	(13)	15,066	(20)	3,013	173,625	1,368,677	(13)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	202,265				25,494	(13)	11,275	(5)	564	26,058	213,540	(12)
TOTAL HAYDEN UNIT 2	*31,369,595*				*3,953,893*	*(13)*	*552,040*		*104,407*	*4,058,300*	*31,921,634*	*(13)*
HAYDEN COMMON												
311.00 STRUCTURES AND IMPROVEMENTS	14,828,012				1,868,955	(13)	46,385	(30)	13,915	1,882,871	14,874,396	(13)
312.00 BOILER PLANT EQUIPMENT	12,085,418				1,523,273	(13)	255,576	(20)	51,115	1,574,388	12,340,994	(13)
314.00 TURBOGENERATOR UNITS	242,823				30,606	(13)	4,670	(15)	700	31,306	247,493	(13)
315.00 ACCESSORY ELECTRIC EQUIPMENT	204,718				25,803	(13)	2,723	(20)	545	26,348	207,442	(13)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	144,996				18,276	(13)	8,482	(5)	424	18,700	153,478	(12)
TOTAL HAYDEN COMMON	*27,505,967*				*3,466,913*	*(13)*	*317,836*		*66,700*	*3,533,613*	*27,823,803*	*(13)*
TOTAL HAYDEN GENERATING STATION	111,811,752				14,093,000		1,816,183		352,163	14,445,163	113,627,935	
HUNTER GENERATING STATION												
HUNTER UNIT 1												
311.00 STRUCTURES AND IMPROVEMENTS	22,120,091				1,963,280	(9)	826,894	(30)	248,068	2,211,348	22,946,985	(10)
312.00 BOILER PLANT EQUIPMENT	249,087,944				22,107,925	(9)	17,306,502	(20)	3,461,300	25,569,226	266,394,446	(10)
314.00 TURBOGENERATOR UNITS	59,735,280				5,301,835	(9)	6,171,790	(15)	925,769	6,227,603	65,907,070	(9)
315.00 ACCESSORY ELECTRIC EQUIPMENT	33,038,397				2,932,339	(9)	1,290,755	(20)	258,151	3,190,490	34,329,151	(9)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	618,221				54,870	(9)	146,070	(5)	7,303	62,174	764,291	(8)
TOTAL HUNTER UNIT 1	*364,599,932*				*32,360,250*	*(9)*	*25,742,011*		*4,900,592*	*37,260,841*	*390,341,943*	*(10)*
HUNTER UNIT 2												
311.00 STRUCTURES AND IMPROVEMENTS	12,102,768				1,074,187	(9)	420,415	(30)	126,125	1,200,312	12,523,183	(10)
312.00 BOILER PLANT EQUIPMENT	164,518,614				14,601,932	(9)	11,306,385	(20)	2,261,277	16,863,209	175,824,999	(10)
314.00 TURBOGENERATOR UNITS	41,294,885				3,665,148	(9)	4,273,162	(15)	640,974	4,306,123	45,568,047	(9)
315.00 ACCESSORY ELECTRIC EQUIPMENT	16,141,430				1,432,641	(9)	664,336	(20)	132,867	1,565,508	16,805,766	(9)
TOTAL HUNTER UNIT 2	*234,057,698*				*20,773,908*	*(9)*	*16,664,298*		*3,161,243*	*23,935,151*	*250,721,996*	*(10)*
HUNTER UNIT 3												
311.00 STRUCTURES AND IMPROVEMENTS	53,792,310				4,774,363	(9)	1,794,529	(30)	538,359	5,312,722	55,586,838	(10)
312.00 BOILER PLANT EQUIPMENT	279,711,874				24,825,967	(9)	27,725,287	(20)	5,545,057	30,371,025	307,437,160	(10)
314.00 TURBOGENERATOR UNITS	78,442,330				6,962,188	(9)	7,361,215	(15)	1,104,182	8,066,370	85,803,544	(9)
315.00 ACCESSORY ELECTRIC EQUIPMENT	52,194,918				4,632,586	(9)	2,050,980	(20)	410,196	5,042,782	54,245,899	(9)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,285,990				114,139	(9)	276,503	(5)	13,825	127,964	1,562,494	(8)
TOTAL HUNTER UNIT 3	*465,427,422*				*41,309,244*	*(9)*	*39,208,514*		*7,611,619*	*48,920,863*	*504,635,935*	*(10)*
HUNTER UNITS 1 AND 2 COMMON FACILITIES												
311.00 STRUCTURES AND IMPROVEMENTS	9,124,807				809,877	(9)	329,685	(30)	98,905	908,782	9,454,491	(10)
312.00 BOILER PLANT EQUIPMENT	10,744,524				953,636	(9)	933,458	(20)	186,692	1,140,327	11,677,982	(10)
314.00 TURBOGENERATOR UNITS	3,312,034				293,961	(9)	413,774	(15)	62,066	356,027	3,725,808	(10)
315.00 ACCESSORY ELECTRIC EQUIPMENT	98,661				8,757	(9)	2,620	(20)	524	9,281	101,281	(9)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	634,600				56,324	(9)	149,990	(5)	7,499	63,824	784,590	(8)
TOTAL HUNTER UNITS 1 AND 2 COMMON FACILITIES	*23,914,626*				*2,122,555*		*1,829,526*		*355,687*	*2,478,241*	*25,744,152*	*(10)*
HUNTER UNITS 1, 2 AND 3 COMMON FACILITIES												
311.00 STRUCTURES AND IMPROVEMENTS	111,596,692				9,904,820	(9)	3,470,445	(30)	1,041,134	10,945,954	115,067,137	(10)
312.00 BOILER PLANT EQUIPMENT	29,321,934				2,602,483	(9)	2,301,508	(20)	460,302	3,062,784	31,623,442	(10)
314.00 TURBOGENERATOR UNITS	1,140,741				101,247	(9)	131,540	(15)	19,731	120,978	1,272,282	(10)
315.00 ACCESSORY ELECTRIC EQUIPMENT	2,129,632				189,017	(9)	26,724	(20)	5,345	194,361	2,156,356	(9)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	410,986				36,477	(9)	59,912	(5)	2,996	39,473	470,898	(8)
TOTAL HUNTER UNITS 1, 2 AND 3 COMMON FACILITIES	*144,599,985*				*12,834,044*	*(9)*	*5,990,129*		*1,529,506*	*14,363,550*	*150,590,114*	*(10)*
TOTAL HUNTER GENERATING STATION	1,232,599,662				109,400,000		89,434,477		17,558,647	126,958,647	1,322,034,140	

Exhibit PAC/1605
Spanos/162

PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	TERMINAL RETIREMENTS NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
HUNTINGTON GENERATING STATION													
	HUNTINGTON UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	19,080,533				2,518,165	(13)	715,335	(30)	214,601	2,732,766	19,795,868	(14)
312.00	BOILER PLANT EQUIPMENT	272,622,437				35,979,515	(13)	18,724,773	(20)	3,744,955	39,724,470	291,347,210	(14)
314.00	TURBOGENERATOR UNITS	55,222,449				7,288,017	(13)	5,693,799	(15)	854,070	8,142,087	60,916,248	(13)
315.00	ACCESSORY ELECTRIC EQUIPMENT	19,870,453				2,622,415	(13)	852,103	(20)	170,421	2,792,836	20,722,556	(13)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,014,501				133,889	(13)	174,396	(5)	8,720	142,609	1,188,897	(12)
	TOTAL HUNTINGTON UNIT 1	*367,810,373*				*48,542,002*	*(13)*	*26,160,406*		*4,992,765*	*53,534,767*	*393,970,779*	*(14)*
	HUNTINGTON UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	25,945,032				3,424,112	(13)	750,772	(30)	225,232	3,649,343	26,695,804	(14)
312.00	BOILER PLANT EQUIPMENT	244,311,193				32,243,121	(13)	18,044,405	(20)	3,608,881	35,852,002	262,355,598	(14)
314.00	TURBOGENERATOR UNITS	55,163,044				7,280,177	(13)	6,523,370	(15)	978,506	8,258,682	61,686,415	(13)
315.00	ACCESSORY ELECTRIC EQUIPMENT	23,631,631				3,118,799	(13)	689,111	(20)	137,822	3,256,621	24,320,742	(13)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	785,830				103,710	(13)	148,259	(5)	7,413	111,123	934,089	(12)
	TOTAL HUNTINGTON UNIT 2	*349,836,730*				*46,169,919*	*(13)*	*26,155,918*		*4,957,853*	*51,127,772*	*375,992,648*	*(14)*
	HUNTINGTON COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	78,322,442				10,336,653	(13)	2,370,109	(30)	711,033	11,047,686	80,692,551	(14)
312.00	BOILER PLANT EQUIPMENT	40,768,441				5,380,440	(13)	2,610,128	(20)	522,026	5,902,466	43,378,569	(14)
314.00	TURBOGENERATOR UNITS	6,052,626				798,799	(13)	969,746	(15)	145,462	944,261	7,022,372	(13)
315.00	ACCESSORY ELECTRIC EQUIPMENT	4,650,701				613,779	(13)	57,507	(20)	11,501	625,281	4,708,209	(13)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	586,533				77,408	(13)	81,630	(5)	4,082	81,490	668,163	(12)
	TOTAL HUNTINGTON COMMON	*130,380,743*				*17,207,079*	*(13)*	*6,089,121*		*1,394,103*	*18,601,183*	*136,469,864*	*(14)*
TOTAL HUNTINGTON GENERATING STATION		848,027,846				111,919,000		58,405,445		11,344,722	123,263,722	906,433,291	
JIM BRIDGER GENERATING STATION													
	JIM BRIDGER UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	15,130,306				1,686,602	(11)	137,743	(30)	41,323	1,727,925	15,268,049	(11)
312.00	BOILER PLANT EQUIPMENT	171,222,107				19,086,432	(11)	3,307,144	(20)	661,429	19,747,860	174,529,251	(11)
314.00	TURBOGENERATOR UNITS	45,080,601				5,025,214	(11)	1,045,909	(15)	156,886	5,182,101	46,126,509	(11)
315.00	ACCESSORY ELECTRIC EQUIPMENT	10,848,659				1,209,319	(11)	125,392	(20)	25,078	1,234,398	10,974,051	(11)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	281,518				31,381	(11)	15,924	(5)	796	32,178	297,442	(11)
	TOTAL JIM BRIDGER UNIT 1	*242,563,191*				*27,038,949*	*(11)*	*4,632,110*		*885,512*	*27,924,461*	*247,195,302*	*(11)*
	JIM BRIDGER UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	12,482,820				1,391,482	(11)	236,106	(30)	70,832	1,462,314	12,718,926	(11)
312.00	BOILER PLANT EQUIPMENT	164,871,894				18,378,562	(11)	6,834,602	(20)	1,366,920	19,745,483	171,706,496	(11)
314.00	TURBOGENERATOR UNITS	56,510,745				6,299,353	(11)	2,345,143	(15)	351,771	6,651,124	58,855,888	(11)
315.00	ACCESSORY ELECTRIC EQUIPMENT	8,844,654				985,929	(11)	213,016	(20)	42,603	1,028,532	9,057,670	(11)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	169,122				18,852	(11)	19,364	(5)	968	19,820	188,485	(11)
	TOTAL JIM BRIDGER UNIT 2	*242,879,235*				*27,074,179*	*(11)*	*9,648,231*		*1,833,095*	*28,907,274*	*252,527,466*	*(11)*
	JIM BRIDGER UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	13,833,102				1,542,000	(11)	233,506	(30)	70,052	1,612,052	14,066,608	(11)
312.00	BOILER PLANT EQUIPMENT	261,167,809				29,112,838	(11)	8,182,833	(20)	1,636,567	30,749,405	269,350,643	(11)
314.00	TURBOGENERATOR UNITS	41,178,671				4,590,259	(11)	2,142,087	(15)	321,313	4,911,573	43,320,758	(11)
315.00	ACCESSORY ELECTRIC EQUIPMENT	8,553,262				953,447	(11)	169,807	(20)	33,961	987,409	8,723,069	(11)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	164,391				18,325	(11)	18,537	(5)	927	19,252	182,928	(11)
	TOTAL JIM BRIDGER UNIT 3	*324,897,235*				*36,216,870*	*(11)*	*10,746,770*		*2,062,820*	*38,279,690*	*335,644,006*	*(11)*
	JIM BRIDGER UNIT 4												
311.00	STRUCTURES AND IMPROVEMENTS	39,271,232				4,377,634	(11)	684,209	(30)	205,263	4,582,897	39,955,441	(11)
312.00	BOILER PLANT EQUIPMENT	298,988,999				33,328,833	(11)	9,555,395	(20)	1,911,079	35,239,913	308,544,394	(11)
314.00	TURBOGENERATOR UNITS	44,197,574				4,926,782	(11)	2,396,482	(15)	359,472	5,286,254	46,594,056	(11)
315.00	ACCESSORY ELECTRIC EQUIPMENT	16,701,760				1,861,775	(11)	344,512	(20)	68,902	1,930,677	17,046,272	(11)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,068,369				119,093	(11)	118,958	(5)	5,948	125,041	1,187,327	(11)
	TOTAL JIM BRIDGER UNIT 4	*400,227,934*				*44,614,117*	*(11)*	*13,099,557*		*2,550,665*	*47,164,781*	*413,327,491*	*(11)*
	JIM BRIDGER COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	71,557,737				7,976,668	(11)	873,261	(30)	261,978	8,238,646	72,430,998	(11)
312.00	BOILER PLANT EQUIPMENT	96,061,208				10,708,113	(11)	3,642,183	(20)	728,437	11,436,550	99,703,391	(11)
314.00	TURBOGENERATOR UNITS	9,644,478				1,075,087	(11)	417,683	(15)	62,652	1,137,740	10,062,161	(11)
315.00	ACCESSORY ELECTRIC EQUIPMENT	17,443,977				1,944,511	(11)	280,155	(20)	56,031	2,000,542	17,724,132	(11)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	3,009,788				335,506	(11)	159,029	(5)	7,951	343,458	3,168,817	(11)
	TOTAL JIM BRIDGER COMMON	*197,717,187*				*22,039,885*	*(11)*	*5,372,311*		*1,117,050*	*23,156,935*	*203,089,498*	*(11)*
TOTAL JIM BRIDGER GENERATING STATION		1,408,284,783				156,984,000		43,498,980		8,449,142	165,433,142	1,451,783,763	

Exhibit PAC/1605
Spanos/163

PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	MW	MW (PACIFICORP SHARE)	$ / kW	NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	NET SALVAGE (%)	NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
NAUGHTON GENERATING STATION													
	NAUGHTON UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	20,901,061				4,186,139	(20)	175,621	(30)	52,686	4,238,825	21,076,682	(20)
312.00	BOILER PLANT EQUIPMENT	154,735,343				30,990,943	(20)	4,241,259	(20)	848,252	31,839,195	158,976,602	(20)
314.00	TURBOGENERATOR UNITS	18,903,231				3,786,006	(20)	1,158,232	(15)	173,735	3,959,741	20,061,463	(20)
315.00	ACCESSORY ELECTRIC EQUIPMENT	20,473,773				4,100,560	(20)	166,321	(20)	33,264	4,133,824	20,640,094	(20)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	78,387				15,700	(20)	11,453	(5)	573	16,272	89,840	(18)
	TOTAL NAUGHTON UNIT 1	*215,091,795*				*43,079,347*	*(20)*	*5,752,887*		*1,108,510*	*44,187,857*	*220,844,681*	*(20)*
	NAUGHTON UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	29,068,337				5,821,910	(20)	170,415	(30)	51,125	5,873,034	29,238,752	(20)
312.00	BOILER PLANT EQUIPMENT	185,958,780				37,244,484	(20)	5,338,239	(20)	1,067,648	38,312,132	191,297,019	(20)
314.00	TURBOGENERATOR UNITS	26,412,748				5,290,039	(20)	1,190,135	(15)	178,520	5,468,559	27,602,883	(20)
315.00	ACCESSORY ELECTRIC EQUIPMENT	29,871,028				5,982,675	(20)	207,968	(20)	41,594	6,024,269	30,078,996	(20)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	326,375				65,367	(20)	41,092	(5)	2,055	67,422	367,467	(18)
	TOTAL NAUGHTON UNIT 2	*271,637,267*				*54,404,475*	*(20)*	*6,947,850*		*1,340,941*	*55,745,416*	*278,585,117*	*(20)*
	NAUGHTON UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	13,685,006				2,740,882	(20)	455,000	(30)	136,500	2,877,382	14,140,006	(20)
312.00	BOILER PLANT EQUIPMENT	135,625,088				27,163,473	(20)	12,610,254	(20)	2,522,051	29,685,524	148,235,342	(20)
314.00	TURBOGENERATOR UNITS	34,094,975				6,828,663	(20)	4,055,201	(15)	608,280	7,436,943	38,150,177	(19)
315.00	ACCESSORY ELECTRIC EQUIPMENT	10,875,700				2,178,224	(20)	467,749	(20)	93,550	2,271,774	11,343,449	(20)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	151,999				30,443	(20)	42,801	(5)	2,140	32,583	194,800	(17)
	TOTAL NAUGHTON UNIT 3	*194,432,769*				*38,941,684*	*(20)*	*17,631,006*		*3,362,521*	*42,304,205*	*212,063,774*	*(20)*
	NAUGHTON COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	63,828,585				12,783,815	(20)	1,271,963	(30)	381,589	13,165,404	65,100,548	(20)
312.00	BOILER PLANT EQUIPMENT	36,021,081				7,214,430	(20)	3,015,090	(20)	603,018	7,817,448	39,036,171	(20)
314.00	TURBOGENERATOR UNITS	7,363,135				1,474,715	(20)	385,652	(15)	57,848	1,532,563	7,748,787	(20)
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,910,121				783,133	(20)	69,270	(20)	13,854	796,987	3,979,391	(20)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,549,804				310,400	(20)	203,161	(5)	10,158	320,558	1,752,965	(18)
	TOTAL NAUGHTON COMMON	*112,672,726*				*22,566,493*	*(20)*	*4,945,136*		*1,066,467*	*23,632,960*	*117,617,862*	*(20)*
TOTAL NAUGHTON GENERATING STATION		793,834,557				158,992,000		35,276,878		6,878,439	165,870,439	829,111,435	
WYODAK GENERATING STATION													
	WYODAK PLANT												
311.00	STRUCTURES AND IMPROVEMENTS	52,242,484				3,608,543	(7)	1,708,484	(30)	512,545	4,121,088	53,950,968	(8)
312.00	BOILER PLANT EQUIPMENT	304,838,097				21,056,067	(7)	24,930,045	(20)	4,986,009	26,042,076	329,768,142	(8)
314.00	TURBOGENERATOR UNITS	58,203,712				4,020,302	(7)	7,466,516	(15)	1,119,977	5,140,280	65,670,228	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	27,615,852				1,907,508	(7)	1,011,990	(20)	202,398	2,109,906	28,627,841	(7)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,412,700				97,579	(7)	188,336	(5)	9,417	106,996	1,601,037	(7)
TOTAL WYODAK GENERATING STATION		444,312,845				30,690,000		35,305,371		6,830,346	37,520,346	479,618,216	(8)
BLUNDELL GENERATING STATION													
	BLUNDELL GEOTHERMAL STEAM FIELD												
311.00	STRUCTURES AND IMPROVEMENTS	242,643				15,275	(6)	7,584	(30)	2,275	17,550	250,227	(7)
312.00	BOILER PLANT EQUIPMENT	32,603,060				2,052,382	(6)	4,574,704	(20)	914,941	2,967,323	37,177,765	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,052,924				66,282	(6)	24,505	(20)	4,901	71,183	1,077,429	(7)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	96,290				6,062	(6)	26,329	(5)	1,316	7,378	122,619	(6)
	TOTAL BLUNDELL GEOTHERMAL STEAM FIELD	*33,994,917*				*2,140,000*		*4,633,122*		*923,434*	*3,063,434*	*38,628,040*	*(8)*
	BLUNDELL GEOTHERMAL UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	6,126,873				444,970	(7)	430,995	(30)	129,298	574,268	6,557,868	(9)
312.00	BOILER PLANT EQUIPMENT	10,454,947				759,300	(7)	2,649,328	(20)	529,866	1,289,166	13,104,275	(10)
314.00	TURBOGENERATOR UNITS	13,036,176				946,764	(7)	4,381,019	(15)	657,153	1,603,917	17,417,195	(9)
315.00	ACCESSORY ELECTRIC EQUIPMENT	4,635,728				336,674	(7)	409,459	(20)	81,892	418,566	5,045,187	(8)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	458,151				33,274	(7)	212,097	(5)	10,605	43,879	670,249	(7)
	TOTAL BLUNDELL GEOTHERMAL UNIT 1	*34,711,875*				*2,520,982*	*(7)*	*8,082,899*		*1,408,814*	*3,929,795*	*42,794,774*	*(9)*
	BLUNDELL GEOTHERMAL UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	665,902				48,362	(7)	21,871	(30)	6,561	54,923	687,773	(8)
312.00	BOILER PLANT EQUIPMENT	8,158,973				592,553	(7)	1,156,726	(20)	231,345	823,898	9,315,699	(9)
314.00	TURBOGENERATOR UNITS	13,500,726				980,502	(7)	2,814,411	(15)	422,162	1,402,664	16,315,137	(9)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,368,405				172,008	(7)	79,041	(20)	15,808	187,816	2,447,447	(8)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	396,573				28,802	(7)	133,305	(5)	6,665	35,467	529,878	(7)
	TOTAL BLUNDELL GEOTHERMAL UNIT 2	*25,090,580*				*1,822,226*	*(7)*	*4,205,354*		*682,542*	*2,504,768*	*29,295,934*	*(9)*
	BLUNDELL GEOTHERMAL COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	864,603				62,793	(7)	24,497	(30)	7,349	70,142	889,101	(8)
312.00	BOILER PLANT EQUIPMENT	2,539,500				184,433	(7)	223,105	(20)	44,621	229,054	2,762,604	(8)
314.00	TURBOGENERATOR UNITS	30,511				2,216	(7)	3,532	(15)	530	2,746	34,042	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	41,175				2,990	(7)	1,073	(20)	215	3,205	42,248	(8)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	46,264				3,360	(7)	25,088	(5)	1,254	4,614	71,352	(6)
	TOTAL BLUNDELL GEOTHERMAL COMMON	*3,522,053*				*255,792*	*(7)*	*277,295*		*53,969*	*309,761*	*3,799,348*	*(8)*
TOTAL BLUNDELL GENERATING STATION		97,319,425		*33*	*139.3*	6,739,000		17,198,670		3,068,758	9,807,758	114,518,095	
TOTAL STEAM PLANT		**7,006,322,522**				**735,148,000**		**382,503,184**		**73,979,014**	**809,127,014**	**7,388,825,706**	

Docket No. UE 374
Exhibit PAC/1700
Witness: Chad A. Teply

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

PACIFICORP

Supplemental Direct Testimony of Chad A. Teply

(Filed as Exhibit PAC/400 in Docket UM 1968)

May 2020

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Exhibit PAC/401—PacifiCorp Estimated Plant Retirement Lives—Steam and Gas

Exhibit PAC/402—Estimated Decommissioning Costs

Q. Please state your name, business address, and present position with PacifiCorp d/b/a Pacific Power.

A. My name is Chad A. Teply. My business address is 1407 West North Temple, Suite 310, Salt Lake City, Utah. My position is Senior Vice President of Strategy and Development.

QUALIFICATIONS

Q. Briefly describe your education and professional experience.

A. I have a Bachelor of Science Degree in Mechanical Engineering from South Dakota State University. I joined MidAmerican Energy Company (a Berkshire Hathaway Energy affiliate company) in November 1999, and held positions of increasing responsibility within the generation organization. In April 2008, I moved to Northern Natural Gas Company (a Berkshire Hathaway Energy affiliate company) as Senior Director of Engineering. I joined PacifiCorp in February 2009. In my current role as Senior Vice President of Strategy and Development, my responsibilities encompass strategic planning, regulatory support, stakeholder engagement, development and execution of major generation resource additions, major environmental compliance projects, and major transmission projects.

Q. Please explain the responsibilities of the resource development staff within your organization.

A. My resource development staff is responsible for developing generation resource options that the company can potentially implement, if determined to be least cost on a risk-adjusted basis. Resource development staff is also responsible for developing and providing performance and cost information related to supply side resource

options used in PacifiCorp's integrated resource planning (IRP) process, and maintaining data on existing resource capacities, performance, and costs. Resource development staff also maintains cost and performance information on current and emerging environmental regulations that may affect the operation of the company's thermal generating assets.

PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

A. My testimony:

- Describes the process used by PacifiCorp to develop estimated economic lives for the thermal generation resources that are incorporated into the company's new depreciation study submitted with Mr. John J. Spanos's testimony as Exhibit PAC/202 (Depreciation Study) in this filing.
- Provides an overview of the recommended changes to the depreciable lives of the company's thermal generation resources based on PacifiCorp's assessment of major factors and changes since the 2013 depreciation study.[1]
- Presents PacifiCorp's recommendations on decommissioning costs, which were developed from updated studies and applied on a plant-by-plant basis.

DEVELOPMENT OF DEPRECIABLE PLANT LIFE

Q. Why is it necessary to estimate the economic life of a generation asset to develop depreciation rates?

A. One component of PacifiCorp's cost of service is the recovery of capital investment. This recovery is accomplished through depreciation expense over the life of each

[1] *In the Matter of PacifiCorp dba Pacific Power, Application for Authority to Implement Revised Depreciation Rates,* Docket No. UM 1647.

resource. Because depreciation rates spread a certain amount of cost over a certain period of time, it is necessary to have a reasonable estimate of the economic life of a resource at the time it is placed into service to properly calculate its depreciation expense. The estimated plant economic life of a generation asset is the period of time that begins when the asset is placed in service and starts generating electricity and ends when the asset is removed from service. In other words, it is the period of time during which customers benefit from the asset.

Q. Is a plant's estimated economic life permanently set when the plant is placed into service?

A. No. For depreciation purposes, all generation asset economic lives are estimates that may be adjusted over time as circumstances warrant. PacifiCorp reevaluates its economic life estimates each time it performs a depreciation study. In this case, PacifiCorp provided estimated generation plant depreciable lives information to Mr. Spanos for his use in preparing the Depreciation Study.

Q. Are you also providing PacifiCorp's estimated thermal generation plant economic lives information for this docket?

A. Yes. Exhibit PAC/401 accompanying my testimony contains a complete list of PacifiCorp's thermal generation plants and their recommended depreciable lives.

DEPRECIABLE LIVES FOR THERMAL GENERATION RESOURCES

Q. Please describe the process PacifiCorp used to assess the depreciable lives of its thermal generation resources.

A. PacifiCorp began with the estimated retirement years from the 2013 depreciation study. The company then considered capital expenditures, impacts to ongoing

operating and maintenance expenses, and the potential for accelerated timelines for resource planning decisions. These factors were considered in the following context: (1) major equipment condition; (2) fuel cost and availability; (3) environmental compliance obligations; and (4) policy and market drivers.

Based on the unique circumstances that affect individual units at a given plant, PacifiCorp also modified its current practice of using a single retirement year for a plant, and instead proposes changes in this study to reflect the depreciable lives of the individual coal-fired generation units at each plant.

Q. Please explain how major equipment condition can affect the depreciable life of a thermal generation resource.

A. Major equipment condition is influenced by the planned outage schedule. Thermal resources, including the coal-fired, gas-fired, and geothermal resources involving the production and transport of steam, normally undergo overhauls on four-year cycles, eight-year cycles or 12-year cycles. The company establishes outage schedules for coal-fired resources based on its industry operating experience. It establishes overhaul schedules for gas-fired combustion turbine-based resources based on the number of operating hours and starts of the units and the recommendations of the original equipment manufacturer. Major equipment or component replacements, such as replacing cooling towers, condenser re-tubing, replacing turbine components, re-winding generators, or replacing steam generator components, may be required at these overhaul milestones. These periodic milestone replacements are important to the ongoing operation of the resource, and if capital investment is required, the

resource may no longer be economic to operate, depending on the level of investment and expected remaining life.

Q. Please explain how fuel cost and availability can affect the depreciable life of a thermal generation resource.

A. Fuel cost, availability, and to an extent, fuel quality can influence the economic life of a thermal generation resource. Significant changes in the cost, availability, or quality of the resource's fuel supply can drive major capital expenditures or result in increased run-rate costs that could make the resource uneconomic to operate. Issues at captive mines that serve PacifiCorp's resources are likely to have more direct impacts, depending upon the availability of alternative competitive market suppliers. Switching to a different fuel source, and procuring and delivery of this alternate fuel, could require major capital expenditures, or result in increased run-rate fuel costs, which can also drive economic life decisions for individual resources.

Q. Please explain how environmental regulations can affect the depreciable life of a thermal generation asset.

A. Existing, evolving, and emerging air emissions standards, water intake and effluent discharge standards, and solid waste regulations may have impacts on the economics of operating an asset. New regulations or changes to existing air, water or solid waste regulations influence the timing of capital expenditures for compliance and the subsequent operating and maintenance costs. Capital expenditures include air pollution controls, water intake infrastructure modifications, discharge constraints, cooling system changes, and new or upgraded coal combustion waste infrastructure to transport and store bottom ash, fly ash, and scrubber waste. Capital expenditures,

once made, must be recovered over the remaining life of the asset. If a major capital investment is required to meet a new environmental standard and the investment is not feasible or economic over the remaining life of the asset, this could result in the early retirement of the resource.

Q. Have any significant new environmental regulations or compliance obligations been implemented since the company's last depreciation study that could affect thermal generation resource depreciable lives?

A. Yes. Several environmental regulations and compliance obligations have been implemented since the company's 2013 depreciation study. First, the United States Environmental Protection Agency (EPA) and the states of Arizona, Colorado, Utah, and Wyoming have continued to implement their Regional Haze state and federal implementation plans. Since 2013, the company has taken steps to install emissions control equipment, negotiate alternative compliance outcomes for certain units,[2] and is currently supporting ongoing requests for reconsideration and, in some instances litigation, of other implementation plan requirements.[3] These efforts and outcomes affect several of PacifiCorp's wholly-owned or partially-owned generation resources. The company generally assesses its compliance obligations and alternatives as part of its regular IRP filings, the most recent of which are the 2017 IRP and the 2017 IRP

[2] In 2014, installation of new low-nitrogen oxides burners, a scrubber upgrade, and new baghouse at Hunter Unit 1. In 2015, installation of selective catalytic reduction (SCR) systems at Jim Bridger Unit 3 and Hayden Unit 1. In 2016, installation of SCR systems at Jim Bridger Unit 4 and Hayden Unit 2. Also in 2016, an SCR alternative for Dave Johnston Unit 3 was approved by EPA. In 2017, an SCR system was installed at Craig Unit 2 and an SCR alternative for Cholla Unit 4 was approved by EPA. In 2018, an SCR alternative for Craig Unit 1 was approved by EPA. The Company is in discussions with the Wyoming Department of Environmental Quality and the EPA regarding an SCR alternative for Jim Bridger Units 1 and 2.

[3] The EPA is currently in the process of reconsideration of Utah Regional Haze compliance requirements and litigation of EPA's Regional Haze federal implementation plan requirements for Hunter Units 1 and 2 and Huntington Units 1 and 2. Litigation of EPA's Regional Haze federal implementation plan requirements for Wyodak and Naughton Units 1 and 2 is also still on-going.

Update, which are available on PacifiCorp's website. Detailed discussion of PacifiCorp's completed compliance projects and upcoming compliance decisions is included in the referenced IRPs and reflected in the proposed depreciable lives for individual units discussed further in this filing.

Second, since 2013 the EPA has initially proposed, partially litigated, rescinded, and now proposed replacement of the Clean Power Plan focused on reduction of carbon dioxide emissions from the United States energy sector. While no specific greenhouse gas compliance expenditures were pursued in response to the Clean Power Plan, PacifiCorp's IRP continues to incorporate assumptions and sensitivities regarding potential greenhouse gas policy outcomes.

Finally, since 2013 the EPA has proposed, partially litigated, and modified its Coal Combustion Residual regulations as part of the Resource Conservation and Reclamation Act, as well as its Effluent Limitation Guidelines as part of the Clean Water Act. These regulations require utilities with coal-fired generation facilities to meet certain compliance obligations for ash and coal residue handling, infrastructure, and storage facilities, as well as their process wastewater streams. PacifiCorp's Depreciation Study recommendations consider these environmental regulations as well, but are not significantly impacted at this time by anticipated compliance obligations in these areas.

Q. Was extending thermal generation resources lives the basis for PacifiCorp's capital expenditures for environmental compliance?

A. No. While PacifiCorp has made capital additions since 2013 on a number of its coal-fueled generation assets to comply with environmental regulations, the company's

analysis and justification of these investments assumed that the plant lives would not be extended, rather the compliance expenditures would allow the individual unit to operate through their respective currently approved depreciable lives.

Q. Please explain how emerging policy and market drivers affect the estimated depreciable lives of generation resources.

A. Since PacifiCorp's 2013 depreciation study, policymakers in the company's service territory have continued to propose, consider, and promulgate state-specific policies affecting the company's generation resource planning. PacifiCorp's long-term resource planning and estimated depreciable lives of thermal generation resources are influenced by a variety of policy and market drivers including wholesale power and natural gas prices, public policy and regulatory initiatives and events and trends affecting the economy.

One notable public policy example is Oregon Senate Bill 1547-B, which was signed into law by the governor of Oregon on March 8, 2016. Senate Bill 1547-B, the Clean Electricity and Coal Transition Plan, extends and expands the Oregon Renewable Portfolio Standard requirement to 50 percent of electricity from renewable resources by 2040 and requires that coal-fueled resources are eliminated from Oregon's allocation of electricity by January 1, 2030.

This and other planning environment drivers are discussed in detail in Chapter 3 of PacifiCorp's 2017 IRP, which is publicly available.

Q. Based on these considerations, what major changes does PacifiCorp propose to the depreciable lives of its thermal generation resources?

A. PacifiCorp is proposing several changes to its thermal generation depreciable lives

based on its analysis of the various factors described earlier in my testimony.

First, the company recommends accelerating the depreciable life of Cholla Unit 4 from 2028 to 2025 to align with the unit's approved Regional Haze Rule compliance obligation timeline. This compliance date was established in settlement discussions between the facility joint owners, state and federal agencies, and stakeholders in 2015 and 2016; approvals were received through subsequent state and federal agency public processes in 2017 and 2018. Cholla Unit 4 will be 44 years old in 2025.

The second recommended change is to accelerate the depreciable life of Craig Unit 1 from 2026 to 2025 to align with its approved Regional Haze Rule compliance obligation timeline. This compliance date was established in settlement discussions between the facility joint owners, state and federal agencies, and stakeholders in 2015 and 2016; approvals were received through subsequent state and federal agency public processes in 2017 and 2018. Craig Unit 1 will be 45 years old in 2025.

The third recommended change is to accelerate the depreciable life of Colstrip Units 3 and 4 from 2032 to 2027 to facilitate least-cost, least-risk analysis, decision making, and planning as announced retirements of Colstrip Units 1 and 2 (non-company resources) in 2022 approach, and Colstrip Units 3 and 4 economics and joint owner business planning decisions are made in the interim. The Colstrip Units 3 and 4 joint owners and stakeholders have not approved accelerated retirement of those units, nor has formal engagement on that potential outcome been initiated. However, certain joint owners (Avista Corporation – 15 percent and Puget Sound Energy – 25 percent) have reached agreements with their respective regulators to

establish 2027 as the new depreciable life for the units. Colstrip Units 3 and 4 will be 43 years old and 41 years old, respectively, in 2027.

The fourth recommended change is to accelerate the depreciable life of Huntington Units 1 and 2 from 2030 to 2029 to align with Oregon's Senate Bill 1547-B, the Clean Electricity and Coal Transition Plan, which was discussed above. Huntington Units 1 and 2 will be 52 years old and 55 years old, respectively, in 2029.

For PacifiCorp's remaining thermal generation resources, I recommend to maintain the current depreciable lives consistent with prior depreciation studies.

Q. Has PacifiCorp changed the depreciable lives for its natural gas-fired simple cycle combustion turbine resources?

A. No. PacifiCorp is not recommending any change to the depreciable lives of its simple cycle natural gas combustion turbines. The simple cycle combustion turbines in the company's fleet are aero-derivative combustion turbines and operate when economic and/or when required for system reliability purposes. Operating profiles and assumptions pertaining to outage schedules and equipment longevity for these units have not materially changed. Moreover, fuel availability for the simple cycle gas combustion turbine units has not changed. The original equipment manufacturer's 30-year useful life recommendation has not changed and remains consistent with the 2013 depreciation study.

Q. Has PacifiCorp changed the depreciable lives for its natural gas-fired combined cycle combustion turbine resources?

A. No. PacifiCorp is not recommending any change to the depreciable lives of its combined cycle gas combustion turbines. These plants operate when economic

and/or when required for system reliability purposes. Since the 2013 study, the operating profiles and assumptions pertaining to outage schedules and equipment longevity for these units have not materially changed. Moreover, fuel availability for the combined cycle gas combustion turbine resources has not changed. The original equipment manufacturer's 40-year useful life recommendation has not changed and remains consistent with the 2013 depreciation study. However, it is feasible with continued maintenance investment and technology advancements that these facilities could operate economically beyond the original equipment manufacturer's 40-year useful life recommendation.

DECOMMISSIONING/DEMOLITION COSTS

Q. Is PacifiCorp proposing changes to decommissioning costs in the Depreciation Study for the company's thermal generation resources?

A. Yes. PacifiCorp performed updated decommissioning cost studies in the 2014 to 2016 timeframe on a selection of its coal-fueled and natural-gas-fueled generation resources considered reasonable proxy resources for extrapolation across the fleet. These studies were used as the primary basis for the decommissioning costs in this filing, with certain updates made to reflect plant specific attributes and updated commodity and scrap market costs. As such, PacifiCorp proposes to replace the previously approved decommissioning cost of $40 per kilowatt for all coal-fueled plants with the plant-by-plant decommissioning costs provided in Exhibit PAC/402. PacifiCorp also proposes to replace the previously approved decommissioning cost of $15 per kilowatt for all natural gas-fueled plants with an updated decommissioning cost estimate of $10 per kilowatt.

PacifiCorp hired a third-party engineering firm to complete the baseline decommissioning studies. The decommissioning costs in Exhibit PAC/402 include plant demolition, ash pile and ash pond abatement and closure, asbestos and other hazardous materials abatement and remediation, and final site cleanup and restoration as applicable to each plant.

Q. Does this conclude your direct testimony?

A. Yes.

Docket No. UE 374
Exhibit PAC/1701
Witness: Chad A. Teply

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

PACIFICORP

Exhibit Accompanying Supplemental Direct Testimony of Chad A. Teply

PacifiCorp Estimated Plant Retirement Lives—Steam and Gas

(Filed as Exhibit PAC/401 in Docket UM 1968)

May 2020

PacifiCorp Estimated Plant Retirement Lives - Steam and Gas

	Commercial Operations Date	Current Depreciable Life Span (Years)	Current End of Depreciation Year	Recommended Depreciable Life Span (Years)	Recommended End of Depreciation Year	Life Span Difference: Recommended - Current (Years)
Steam						
Cholla-4	1981	47	2028	44	2025	(3)
Colstrip-3	1984	48	2032	43	2027	(5)
Colstrip-4	1986	46	2032	41	2027	(5)
Craig-1	1980	46	2026	45	2025	(1)
Craig-2	1979	47	2026	47	2026	—
Dave Johnston-1	1959	64	2023	64	2023	—
Dave Johnston-2	1960	63	2023	63	2023	—
Dave Johnston-3	1964	59	2023	59	2023	—
Dave Johnston-4	1972	51	2023	51	2023	—
Hayden-1	1965	58	2023	58	2023	—
Hayden-2	1976	47	2023	47	2023	—
Hunter-1	1978	51	2029	51	2029	—
Hunter-2	1980	49	2029	49	2029	—
Hunter-3	1983	46	2029	46	2029	—
Huntington-1	1977	53	2030	52	2029	(1)
Huntington-2	1974	56	2030	55	2029	(1)
Jim Bridger-1	1974	51	2025	51	2025	—
Jim Bridger-2	1975	50	2025	50	2025	—
Jim Bridger-3	1976	49	2025	49	2025	—
Jim Bridger-4	1979	46	2025	46	2025	—
Naughton-1	1963	65	2028	65	2028	—
Naughton-2	1968	60	2028	60	2028	—
Naughton-3*	1971	57	2028	57	2028	—
Wyodak-1	1978	48	2026	48	2026	—
Gadsby-1 (Rankine)	1951	81	2032	81	2032	—
Gadsby-2 (Rankine)	1952	80	2032	80	2032	—
Gadsby-3 (Rankine)	1955	77	2032	77	2032	—
Blundell 1 (Geothermal)	1984	53	2037	53	2037	—
Blundell 2 (Geothermal)	2007	30	2037	30	2037	—
Gas						
Currant Creek (CCCT)	2005	40	2045	40	2045	—
Chehalis (CCCT)	2003	40	2043	40	2043	—
Hermiston 1 (CCCT)	1996	40	2036	40	2036	—
Hermiston 2 (CCCT)	1996	40	2036	40	2036	—
Lake Side 1 (CCCT)	2007	40	2047	40	2047	—
Lake Side 2 (CCCT)	2014	40	2054	40	2054	—
Gadsby-4 (CT)	2002	30	2032	30	2032	—
Gadsby-5 (CT)	2002	30	2032	30	2032	—
Gadsby-6 (CT)	2002	30	2032	30	2032	—

* To be retired in 2019

Docket No. UE 374
Exhibit PAC/1702
Witness: Chad A. Teply

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

PACIFICORP

Exhibit Accompanying Supplement Direct Testimony of Chad A. Teply

Estimated Decommissioning Costs

(Filed as PAC/402 in Docket UM 1968)

May 2020

Estimated Decommissioning Costs

Values in 2017 Dollars

COAL

Generating Facility	Grand Total	$/kw
Cholla 4	$ 20,328,470	51.46
Cholla	$ 20,328,470	
Dave Johnston 1	$ 3,630,058	34.25
Dave Johnston 2	$ 3,630,058	34.25
Dave Johnston 3	$ 7,534,083	34.25
Dave Johnston 4	$ 11,301,125	34.25
Dave Johnston	$ 26,095,324	34.25
Hunter 1	$ 18,059,921	43.19
Hunter 2	$ 11,618,067	43.19
Hunter 3	$ 20,343,731	43.19
Hunter	$ 50,021,719	43.19
Huntington 1	$ 20,327,323	44.29
Huntington 2	$ 19,928,748	44.29
Huntington	$ 40,256,071	44.29
Jim Bridger 1	$ 13,171,584	37.21
Jim Bridger 2	$ 13,370,026	37.21
Jim Bridger 3	$ 12,973,142	37.21
Jim Bridger 4	$ 13,146,779	37.21
Jim Bridger	$ 52,661,531	37.21
Naughton 1	$ 15,249,202	97.75
Naughton 2	$ 19,648,011	97.75
Naughton 3	$ 27,370,363	97.75
Naughton	$ 62,267,577	97.75
Wyodak	$ 7,138,204	26.64
Wyodak	$ 7,138,204	26.64
Colstrip 3	$ 6,342,513	85.71
Colstrip 4	$ 6,342,513	85.71
Colstrip 3/4	$ 12,685,026	85.71
Craig 1	$ 1,018,471	12.37
Craig 2	$ 1,020,856	12.37
Craig	$ 2,039,327	12.37
Hayden 1	$ 203,384	4.51
Hayden 2	$ 148,938	4.51
Hayden	$ 352,322	4.51
Fleet		46.14

NATURAL GAS

Generating Facility	Grand Total	$/kw
Currant Creek	$ 6,426,778	$ 11.69
Gadsby 1, 2 and 3	$ 9,289,965	$ 39.12
Chehalis	$ 3,294,111	$ 6.36
Lake Side	$ 7,621,513	$ 6.34
Hermiston	$ 4,127,878	$ 17.42
Gadsby 4, 5, and 6	$ 1,208,209	$ 10.07

GEOTHERMAL

Generating Facility	Grand Total	$/kw
Blundell 1 (Geothermal)	$ 5,346,476	$ 232.46
Blundell 2 (Geothermal)	$ 1,392,815	$ 139.28
Blundell	$ 6,739,291	$ 204.22

REDACTED
Docket No. UE 374
Exhibit PAC/1703
Witness: Chad A. Teply

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

PACIFICORP

REDACTED
Supplemental Direct Testimony of Chad A. Teply

(Filed as Exhibit PAC/800 in Docket UM 1968)

May 2020

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ATTACHED EXHIBITS

Confidential Exhibit PAC/801—Confidential Decommissioning Study Base Estimate

Confidential Exhibit PAC/802—Other Costs to Consider

Confidential Exhibit PAC/803—Owner Cost and Contractor Indirect Details

I. INTRODUCTION

Q. Are you the same Chad A. Teply who previously filed testimony in this proceeding on behalf of PacifiCorp d/b/a Pacific Power (PacifiCorp or the Company)?

A. Yes.

II. PURPOSE OF SUPPLEMENTAL TESTIMONY

Q. What is the purpose of your supplemental testimony?

A. The purpose of my supplemental testimony is to provide background regarding the confidential decommissioning and site restoration study filed by PacifiCorp in this proceeding on January 16, 2020 (the Decommissioning Study).[1] My supplemental testimony discusses the scope of the Decommissioning Study and the differences between previous plant decommissioning estimates, and summarizes the costs estimated in the Decommissioning Study.

Q. Please explain the responsibilities of the staff within your organization related to decommissioning and site restoration of PacifiCorp's coal-fueled generation resources.

A. My staff is responsible for preparing decommissioning scopes of work, procuring studies and environmental assessments, coordinating with PacifiCorp's operations, environmental, regulatory, and compliance teams, engaging the competitive market in decommissioning and site remediation contracting, and ultimately managing execution of site decommissioning and restoration projects for PacifiCorp's owned and operated coal-fueled generation resources.

[1] *In the Matter of PACIFICORP, dba PACIFIC POWER, Application for Authority to Implement Revised Depreciation Rates*, Docket No. UM 1968, PacifiCorp's Decommissioning Study at 20-25 (Jan. 16, 2020).

Q. Why did PacifiCorp conduct the Decommissioning Study?

A. Through PacifiCorp's Multi-State Process negotiations, the signatories to the 2020 PacifiCorp Inter-Jurisdictional Allocation Protocol (2020 Protocol) agreed that the Company should conduct a thorough study of decommissioning and site restoration costs for its coal-fueled generation resources.[2] One component of the 2020 Protocol, the allocation of decommissioning and site restoration costs,[3] specifies that the Company will allocate to Oregon its share of actual decommissioning and site restoration costs for only those coal-fueled existing resources that have a common retirement date in all states. For all other existing coal-fueled resources serving PacifiCorp's customers, PacifiCorp will allocate to Oregon its share of estimated decommissioning and site remediation costs through the Oregon depreciable lives for each resource. For non-common closure coal-fueled resources, PacifiCorp will not allocate any variance between the estimated and actual decommissioning and site remediation costs to Oregon, nor will the Company refund to Oregon any costs collected that are in excess of actual decommissioning or site remediation costs. Signatories to the 2020 Protocol agreed that a thorough site-specific decommissioning and site restoration study to more accurately estimate the costs of decommissioning and site restoration was necessary to effectuate these provisions of the 2020 Protocol.

III. SCOPE OF DECOMMISSIONING STUDY

Q. Please describe the scope of the Decommissioning Study.

A. The scope of work for the Decommissioning Study includes the following

[2] *In the Matter of PacifiCorp, dba Pacific Power, Request to Initiate an Investigation of Multi-Jurisdictional Issues and Approve an Inter-Jurisdictional Cost Allocation Protocol*, Docket No. UM 1050, Order No. 20-024 (Jan. 23, 2020) (2020 Protocol Sections 4.3.1.1-4.3.1.2).
[3] *Id.* (2020 Protocol Section 4.3.1.4).

requirements:

- Provide an owner-informed, overall decommissioning design basis to be used for all of the generating facilities in the study. The design basis established the fundamental assumptions for the cost estimates provided in the final Decommissioning Study.
- Provide a Class 3 cost estimate to identify of all of the costs for the decommissioning, demolition, reclamation, and remediation of the Hunter, Huntington, Dave Johnston, Jim Bridger, Naughton, Wyodak, and Hayden generating facilities.
- Provide a narrative report describing the entities involved, process used to prepare the report, and assumptions.
- Provide a spreadsheet report incorporating the Association for the Advancement of Cost Engineering (AACE)[4] Class 3 cost estimates inclusive of certain owner provided Asset Retirement Obligation (ARO) cost estimates as verified by the third-party study provider.
- Provide costs estimate based on fourth quarter 2019 dollars.

Q. Why were PacifiCorp's other coal-fueled generation facilities not included in the Decommissioning Study?

A. PacifiCorp's owned, but not operated, Cholla Unit 4, Colstrip Units 3 and 4, and Craig Units 1 and 2 were not included in the Decommissioning Study because those

[4] AACE International is the Association for the Advancement of Cost Engineering and is commonly referred to as AACE. AACE is a 501(c)(3) non-profit professional association founded in 1956 that offers publications, practice guides, education, certification and recommended practices for cost estimating.

units had common depreciable lives proposed for all states in the depreciation study and common retirement dates in the 2019 Integrated Resource Plan.[5]

Q. Who conducted the Decommissioning Study for the Company?

A. The Decommissioning Study was performed by a consulting firm with input from independent contractors with direct experience decommissioning and restoring coal-fueled facilities following retirement of generation resources. The study was performed by independent engineering consultant Kiewit Engineering Group Inc. The study included review and input from an independent demolition contractor North American Dismantling Corporation. The study also included review and input from independent hazardous materials abatement contractors Winter Environmental and ARC Abatement. Two additional independent demolition contractors, Bierlein Companies, Inc. and Brandenburg Industrial Service Company, also reviewed the Decommissioning Study results.

Q. Are you planning to conduct separate decommissioning studies for Cholla Unit 4, Colstrip Units 3 and 4, and Craig Units 1 and 2?

A. A consulting firm and demolition contractor is currently performing the evaluation of decommissioning and demolition costs for Colstrip Units 3 and 4, along with a supplemental site restoration estimates being developed by the plant operator through an independent contractor. That study should be completed in late March 2020. Arizona Public Service Company, the operator of the Cholla generation facility, has retained APTIM Corporation to study the decommissioning and demolition costs for the entire Cholla generation facility, including Cholla Unit 4. APTIM Corporation's

[5] *In the Matter of PacifiCorp, dba Pacific Power, 2019 Integrated Resource Plan*, Docket No. LC 70 (Oct. 18, 2019).

evaluation is expected to be complete by the end of the second quarter 2020. A decommissioning and demolition study for the Craig facility will be completed by no later than 2024 in accordance with the 2020 Protocol.

IV. COMPARISON TO PREVIOUS ESTIMATES

Q. Please describe the difference between the Decommissioning Study and previous decommissioning estimates prepared by the Company?

A. The Decommissioning Study provides an AACE Class 3 estimate for demolition, salvage, and scrap costs for the facilities studied. An AACE Class 3 cost estimate has an expected accuracy of minus 20 percent to plus 30 percent. The typical purpose of a Class 3 estimate is for budget authorization or control.

Previous decommissioning cost estimates were extrapolated from AACE Class 5 estimates for demolition of a limited subset of PacifiCorp's owned and operated coal-fueled facilities. A Class 5 study has an expected accuracy of minus 50 percent to plus 100 percent. The typical purpose of a Class 5 estimate is for concept screening. It should also be noted that the underlying scope and design basis for the previous decommissioning cost estimates was refined and expanded in response to scoping feedback from stakeholders during the Multi-State Process negotiations.

Q. Please describe the major differences between the previous estimates and the current Decommissioning Study.

A. The differences between the previous estimates and the current Decommissioning Study are primarily in the method, estimate class, scope, assumptions for ARO and

environmental liabilities, site reclamation, owner's costs and contractor indirect costs applied to the current Decommissioning Study.

Q. What is the change to the method of estimating decommissioning costs used in the Decommissioning Study?

A. The previous estimates developed demolition costs and salvage values for three coal-fueled generating facilities that were intended to be generally representative of the broader coal-fueled generating fleet. The cost of demolition and salvage for the generating facilities that were not directly studied were extrapolated to establish estimates using generally comparable generating facilities that had been studied. The current Decommissioning Study estimates the cost and salvage values for each generating facility individually.

Q. What is the change to the estimate class?

A. The previous estimates utilized an AACE Class 5 estimating approach with an expected accuracy of minus 50 percent to plus 100 percent. The current Decommissioning Study utilizes an AACE Class 3 estimating approach study with an expected accuracy of minus 20 percent to plus 30 percent.

Q. Please describe the scope of the estimate in the Decommissioning Study.

A. The scope of the previous estimates was focused primarily at a facility level and limited to individual generating units. The previous estimates did not include infrastructure and utilities outside the plant perimeter. The current study focused on individual units as well as all common plant facilities, both inside and outside the facility perimeter.

Q. How were ARO addressed in the Decommissioning Study?

A. During the time between the previous estimates and the current study, the scope and cost of AROs changed as existing obligations were completed and new obligations were incurred. In addition, the scope of the current study included reviewing the cost of PacifiCorp's ARO estimates. Where the consultant found that the consultant's estimate for an ARO was significantly different than PacifiCorp's estimate, the consultant included their estimate for the ARO in the Decommissioning Study. The net result was a total increase of approximately $16.7 million or an average increase of approximately $2.4 million per generating facility.

Q. Did the Decommissioning Study address site reclamation?

A. Yes. The previous estimates did not include site reclamation. The current Decommissioning Study includes site reclamation at an estimated cost of $10.9 million per generating facility. Reclamation scope assumptions include grading to meet permit conditions and match existing terrain as much as reasonably possible, installing top soil, and seeding for native plants. Top soil installation and seeding was not estimated for Wyodak, due to its co-location with non-PacifiCorp generation resources in an energy hub.

Q. How did the Decommissioning Study address owner's cost and contractor indirects?

A. The previous estimates did not include owner's project development and oversight costs or itemized competitive market contractor indirect costs. The current Decommissioning Study includes owner's project development and oversight costs.

Owner's costs include the cost of preparing the facility for the work, project management, long-lead permitting, and site demolition management.

V. RESULTS

Q. Please summarize the results of the Decommissioning Study.

A. Exhibit PAC/801 contains a table showing the results of the Decommissioning Study excluding certain costs that may be considered outside of decommissioning costs or require additional steps to refine their accuracy. Exhibit PAC/802 contains a table summarizing those other costs that will be associated with decommissioning and demolition and were estimated to be an average of approximately $[redacted] per generating facility. Owner's costs were estimated to be an average of approximately $[redacted] per generating facility, and contractor indirect costs were estimated to be an average of approximately $[redacted] per generating facility, as identified in Exhibit PAC/803.

Q. What costs were included in the total base decommissioning and demolition costs for each facility?

A. In general terms, the base decommissioning costs include the costs to: (1) develop the decommissioning project including the site investigation; (2) decommissioning the facility, decontaminating activities, and preparing the facility for the demolition contractor; (3) dismantling and demolition of the facility less the offset value of salvage and scrap; (4) the cost of completing ARO, site remediation, and site restoration; and (5) the estimates of competitive market contractor margin and

indirect costs.[6] The costs and offsets were adjusted to PacifiCorp ownership values for each facility studied.

Q. Were there any offsets to the estimated base decommissioning and demolition costs?

A. Yes. Demolition costs are offset by the value of salvage and scrap. Estimated salvage value is based on the projected value of equipment, materials, and commodities that could be sold. Estimated scrap value is based on the estimated then-current market prices of steel, titanium, copper based metals, and other valuable metals.[7]

Q. Does the Decommissioning Study incorporate other costs in relation to decommissioning?

A. Yes. Other costs incorporated in the Decommissioning Study that may be considered outside of decommissioning costs include: (1) assets for which cost recovery is accounted for through mechanisms other than depreciation; (2) assets that do not present an immediate hazard, nuisance, or need to decommission and remediate, including asbestos coated piping; (3) coal pile subsurface excavation and remediation and above-ground asbestos remediation costs that have been estimated, but will be further evaluated in the next steps; and (4) material and supply inventory and rolling stock dispensation.[8]

[6] Decommissioning Study at 20-25.
[7] *Id*. at 15-16 and 24.
[8] *Id*. at 24-25.

Q. Is PacifiCorp conducting other efforts to more accurately estimate the decommissioning costs?

A. Yes. The Decommissioning Study assumed removal of 10 feet of coal-laden soil under the current coal piles at each facility. PacifiCorp is planning to conduct a coal pile boring study to improve the coal pile subsurface excavation, remediation, and haul off cost estimate for each facility studied. PacifiCorp is also planning to conduct an asbestos study for each facility studied to improve asbestos abatement costs.

Q. Are these the Company's final estimates for decommissioning costs?

A. No. The 2020 Protocol contemplates an update of the Decommissioning Study in 2024 to address the Craig, Hunter, Huntington, and Wyodak coal-fueled resources. That study will update the estimated decommissioning costs so that depreciation rates for Craig[9] and the longer-lived resources (i.e. Hunter, Huntington, and Wyodak) can be updated to reflect more accurate and contemporaneous decommissioning estimates. Further, as I discussed previously, the operators of Colstrip Units 3 and 4 and Cholla Unit 4 are separately estimating decommissioning and site restoration costs for those units.

Q. Does this conclude your direct testimony?

A. Yes.

[9] PacifiCorp's ownership share is 19 percent of Craig Unit 1 and 19 percent of Craig Unit 2.

REDACTED
Docket No. UE 374
Exhibit PAC/1704
Witness: Chad A. Teply

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

PACIFICORP

REDACTED

Exhibit Accompanying Supplemental Direct Testimony of Chad A. Teply

Confidential Decommissioning Study Base Estimate

(Filed as Exhibit PAC/801 in Docket UM 1968)

May 2020

Decommissioning Study Base Estimate

	Description	Hunter	Huntington	D Johnston	J Bridger	Naughton	Wyodak	Hayden
1	Site Investigation and Development	[redacted]						
2	Decommissioning - Owner scope							
3	Pre-demolition Decontamination							
4	Net of Demolition, Salvage, and Scrap							
5	Reclamation							
6	Demolition Contractor Plant Specific Items							
	Demolition Contractor Subtotal - Categories 3 thru 6 above							
	Gross Cost							
	Salvage/Scrap Offset							
	Net Cost							
7	Owner Plant Specific AROs							
9	Demolition Contractor Project Indirects							
10	BASE ESTIMATE Subtotal, before Contingency							
	Gross Cost							
	Salvage/Scrap Offset							
	Net Cost							
11	Contingency							
12	Net Cost							
13	PacifiCorp Ownership Percentage of the Plant	84.687%	100.000%	100.000%	66.667%	100.000%	80.000%	17.500%
14	PacifiCorp Share of BASE ESTIMATE Total, excluding Contingency							
	Gross Cost							
	Salvage/Scrap Offset							
	Net Cost							

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Exhibit PAC/1704
Teply/1

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Docket No. UE 374
Exhibit PAC/1705
Witness: Chad A. Teply

BEFORE THE PUBLIC UTILITY COMMISSION

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Exhibit Accompanying Supplemental Direct Testimony of Chad A. Teply

Other Costs to Consider

(Filed as Exhibit PAC/802 in Docket UM 1968)

May 2020

Other Costs Detail

	Description	Hunter	Huntington	D Johnston	J Bridger	Naughton	Wyodak	Hayden
2	Writedown of M & S Inventory Sale and Disposal	[redacted]						
3	Underground Pipe ACM removal & disposal (non-ARO)							
4	Net of Rolling Stock							
5	Coal pile excavation and Haul Off							
6	Demolition Contractor Plant Specific Items							
8	Owner Plant Specific Liabilities							
9	Demolition Contractor Project Indirects							
10	OTHER ITEMS TO CONSIDER Subtotal, before Contingency - Categories 1 thru 9 above							
	Gross Cost	[redacted]						
	Salvage/Scrap Offset							
	Net Cost							
13	PacifiCorp Ownership Percentage of the Plant	84.687%	100.000%	100.000%	66.667%	100.000%	80.000%	17.500%
14	PacifiCorp Share of OTHER ITEMS TO CONSIDER Total							
	Gross Cost	[redacted]						
	Salvage/Scrap Offset							
	Net Cost							

REDACTED

Exhibit PAC/1705
Teply/1

REDACTED
Docket No. UE 374
Exhibit PAC/1706
Witness: Chad A. Teply

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

PACIFICORP

REDACTED

Exhibit Accompanying Supplemental Direct Testimony of Chad A. Teply

Owner Cost and Contractor Indirect Details

(Filed as Exhibit PAC/803 in Docket UM 1968)

May 2020

OWNER COSTS DETAIL

Description	Hunter	Huntington	D Johnston	J Bridger	Naughton	Wyodak	Hayden
1 Site Investigation and Development							
a	[redacted]						
b							
c							
1 SUBTOTAL							
2 Decommissioning - Owner scope							
a	[redacted]						
b							
2 SUBTOTAL							
Owner Initial Scope Subtotal - Categories 1 & 2 above							
7 Owner Plant Specific AROs							
Owner AROs Indirects (8.5%)	$2,509,956	$1,855,112	$2,647,068	$6,274,058	$5,834,468	$351,682	$1,326,285
Total Owner Costs - Catagories 1, 2 and 3 above	[redacted]						
13 PacifiCorp Ownership Percentage of the Plant	84.687%	100.000%	100.000%	66.667%	100.000%	80.000%	17.500%
PacifiCorp Ownership Share of OWNER COSTS	[redacted]						

DEMOLITION CONTRACTOR INDIRECTS DETAIL

Description	Hunter	Huntington	D Johnston	J Bridger	Naughton	Wyodak	Hayden
9 Demolition Contractor Project Indirects - Percentage of Categories 3 thru 6 above							
a	[redacted]						
b							
c							
9 SUBTOTAL	[redacted]						
13 PacifiCorp Ownership Percentage of the Plant	84.687%	100.000%	100.000%	66.667%	100.000%	80.000%	17.500%
PacifiCorp Ownership Share of CONTRACTOR INDIRECTS	[redacted]						

REDACTED

Exhibit PAC/1706
Teply/1

Docket No. UE 374
Exhibit PAC/1800
Witness: Steven R. McDougal

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

PACIFICORP

Supplemental Direct Testimony of Steven R. McDougal

(Filed as Exhibit PAC/700 in Docket UM 1968)

May 2020

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ATTACHED EXHIBITS

Exhibit PAC/701—Incremental Depreciation Rate Comparison

Exhibit PAC/702—Supplemental Depreciation Rate Comparison

I. INTRODUCTION

Q. Are you the same Steven R. McDougal who previously filed testimony in this proceeding on behalf of PacifiCorp d/b/a Pacific Power (PacifiCorp or the Company)?

A. Yes.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your supplemental testimony?

A. The purpose of my supplemental testimony is to update the steam depreciation impact from the Company's initial filing in this proceeding. Specifically, the updates included in my supplemental testimony support the calculation to update the depreciable lives to be consistent with the 2019 Integrated Resource Plant (IRP)[1] and the 2020 PacifiCorp Inter-Jurisdictional Allocation Protocol (the 2020 Protocol) and to include the revised decommissioning costs consistent with the Decommissioning Study filed in this docket and supported by Company witness Mr. Chad A. Teply. The adoption of the change in the 2018 Depreciation Study proposed in my supplemental testimony results in an incremental increase to revenue requirement of $22.6 million, compared to the Company's initial filing, for a total revenue requirement increase of $90.5 million on an Oregon-allocated basis. The $90.5 million is comprised of the amounts shown in Table 1.

[1] *In the Matter of PacifiCorp, dba Pacific Power, 2019 Integrated Resource Plan*, Docket No. LC 70 (Oct. 18, 2019).

TABLE 1

	Oregon Allocated ($ millions)
Direct Testimony	
2018 Depreciation Study	$ 67.1
End of Excess Reserve Amortization	0.8
Supplemental Testimony	
Updated Depreciation Study / Additional Closure Costs	22.6
Revised Increase	**$ 90.5**

Q. Please summarize the update to the steam depreciable lives as a result of using the 2019 IRP.

A. The changes in steam depreciable lives from the Company's initial filing to the supplemental filing are summarized in Table 2 below.

TABLE 2

Production Plant	Initial Filing Lives	Revised Lives
Dave Johnson Common	12-2023	12-2027
Dave Johnson Unit 1	12-2023	12-2027
Dave Johnson Unit 2	12-2023	12-2027
Dave Johnson Unit 3	12-2023	12-2027
Dave Johnson Unit 4	12-2023	12-2027
Jim Bridger Unit 1	12-2025	12-2023
Naughton Plant Common	12-2028	12-2029
Naughton Unit 1	12-2028	12-2025
Naughton Unit 2	12-2028	12-2025
Naughton Unit 3	RETIRED	12-2029
Wyodak Plant	12-2026	12-2029

Q. Please summarize the update to the decommissioning costs?

A. As set forth in the 2020 Protocol, the Company engaged a third-party to perform an updated Decommissioning Study for certain steam plants.[2] The Decommissioning Study includes revised decommissioning cost estimates for seven of the 12 steam

[2] *In the Matter of PacifiCorp, dba Pacific Power, Request to Initiate an Investigation of Multi-Jurisdictional Issues and Approve an Inter-Jurisdictional Cost Allocation Protocol*, Docket No. UM 1050, Order No. 20-024 (Jan. 23, 2020) (2020 Protocol Sections 4.3.1.1).

plants. These plants include Hunter, Huntington, Dave Johnson, Jim Bridger, Naughton, Wyodak, and Hayden. The first component of the revised decommissioning cost is for the Base Estimate and includes revised cost estimates for decommissioning and reclamation. The second component of the decommissioning cost is for Other Plant Closure Costs such as material and supply inventory, rolling stock, coal pile excavation and haul off, coal mine closure and other miscellaneous costs. The revised decommissioning costs are discussed by Company witness Mr. Teply. Both components of the revised decommissioning costs have been included in the revenue requirement impact included in my supplemental testimony.

Q. Please describe how each component of the revised steam depreciation is included in the revenue requirement.

A. The total revenue requirement impact is supported in two separately identified areas within Exhibit PAC/701. The Company first included the revised depreciable lives corresponding with the 2019 IRP lives and the Base Estimated decommissioning costs by revising the depreciation rate that is supported further by Company witness Mr. John J. Spanos. The annual revenue requirement impact of those changes is $32.7 million, or $8.4 million on an Oregon-allocated basis. The Company then layered on the Other Plant Closure Costs identified in the Decommissioning Study as separately included closure costs. The Other Plant Closure Costs were spread equally over the remaining life the last retired unit. The annual revenue requirement impact of those changes are $55.4 million, or $14.2 million on an Oregon-allocated basis. The total incremental impact of both changes, on an Oregon-allocated basis, is $22.6 million.

Q. Why did the Company include Other Plant Closure Costs in Exhibit PAC/701?

A. Although separately identified, the Other Plant Closure Costs are necessary for the Company to fully recover all costs associated with closing a plant during the remaining operational life of the plant. For example, each generation plant has a certain level of materials and supplies inventory that is required to operate the plant. Under normal retirement circumstances, these costs would be included in the closure costs of the generation plant; however, because the Oregon depreciable life of each unit can differ from the actual plant retirement date, it is important the Company collect these costs in advance of the actual plant retirement. This treatment is appropriate as it facilitates the Company's compliance with Senate Bill (SB) 1547 by allowing recovery of costs within the 2029 timeframe.

Q. The Company included in the Other Plant Closure Costs an amount related to the Bridger Coal Mine, can you please explain this further?

A. The Bridger Coal Mine is an operational mine that provides coal to the Jim Bridger plant. Traditionally, the cost associated with the mine and coal extraction are included in net power costs. The current assumed life for Oregon for the Jim Bridger Plant is the end of 2023 for Unit 1 and the end of 2025 for Units 2-4. The additional costs included for the Bridger Coal Mine provide the Company the opportunity to recover the costs associated with the undepreciated mine investment and reclamation within the same timeframe as the last remaining plant unit.

Q. How does the Company plan to recover and use the Other Plant Closure Costs?

A. The Company's proposal to recover the Other Plant Closure Costs is to include them in the revenue requirement of the Company's general rate case filing. If approved,

the amount collected from Oregon customers would be deferred to a regulatory liability. The regulatory liability will then be debited when actual plant retirement occurs and Other Plant Closure costs are accrued. This treatment will allow the Company recovery for the associated closure costs of a generation plant while meeting the SB 1547 requirements.

Q. Are there any other items you would like to address in your testimony?

A. Yes. I would also like to address the original cost balances that were used as the starting point for the depreciation rate impact. My direct testimony included actual steam plant balances as of December 31, 2017. These balances have been updated to reflect actual steam plant additions and retirements through December 31, 2018, with projected steam plant balances remaining the same at December 31, 2020. I continue to support the January 1, 2021 rate effective date for the revised depreciation expense included in my supplemental testimony.

Q. What is the revised total Oregon-allocated revenue requirement impact including all the changes you have already discussed?

A. The revised total Oregon-allocated revenue requirement impact of the 2018 Depreciation Study is $90.5 million and is supported in Exhibit PAC/702.

Q. Please describe how these changes are reflected in Exhibit PAC/702.

A. Exhibit PAC/702 is calculated as an accumulation of the initial filing made in this docket and the changes previously discussed in my supplemental testimony. Since no changes are being proposed to any of the depreciable categories except steam production and the inclusion of revised decommissioning costs, all other depreciable categories and proposed changes from my direct testimony are identical to those

included in my supplemental testimony. This exhibit is simply a summation of Exhibit PAC/301 from my direct testimony and Exhibit PAC/701 included in my supplemental testimony.

III. CONCLUSION

Q. Please summarize your recommendations to the Commission.

A. I recommend that the Commission find that the depreciation rates sponsored by Mr. Spanos in the 2018 Depreciation Study based on projected December 31, 2020 balances are fair and reasonable depreciation rates for the Company. I further recommend that the Commission order the Company to implement the changes in depreciation expense in its accounts and records effective January 1, 2021.

Q. Does this conclude your testimony?

A. Yes.

Docket No. UE 374
Exhibit PAC/1801
Witness: Steven R. McDougal

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

PACIFICORP

Exhibit Accompanying Supplemental Direct Testimony of Steven R. McDougal

Incremental Depreciation Rate Comparison

(Filed as Exhibit PAC/701 in Docket UM 1968)

May 2020

P A C I F I C O R P
Depreciation Rate Comparison - Plant Balances as of **December, 2020**

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATION
			FILED PROPOSED	REVISED PROPOSED	FILED PROPOSED	REVISED PROPOSED	DIFFERENCE	OR
Steam Production Plant								
Steam Production - Cholla	SG	551,755,468	8.82%	9.20%	48,669,171	50,758,348	2,089,177	538,440
Steam Production - Colstrip	SG	237,901,547	6.13%	5.71%	14,581,485	13,577,539	(1,003,946)	(258,745)
Steam Production - Craig	SG	225,873,025	6.70%	6.34%	15,144,061	14,313,822	(830,239)	(213,976)
Steam Production - Dave Johnson	SG	1,073,470,490	10.47%	5.70%	112,409,456	61,145,890	(51,263,566)	(13,212,082)
Steam Production - Gadsby	SG	84,166,736	2.35%	2.45%	1,975,855	2,063,664	87,809	22,631
Steam Production - Hayden	SG	113,627,935	10.66%	14.82%	12,114,718	16,840,395	4,725,677	1,217,942
Steam Production - Hunter	SG	1,322,280,477	5.51%	6.02%	72,816,445	79,639,395	6,822,950	1,758,469
Steam Production - Huntington	SG	906,433,291	6.01%	6.86%	54,518,774	62,203,063	7,684,289	1,980,460
Steam Production - Jim Bridger	SG	1,452,064,874	8.77%	11.27%	127,294,607	163,582,698	36,288,091	9,352,475
Steam Production - Naughton	SG	829,126,451	7.24%	11.45%	60,007,539	94,973,767	34,966,228	9,011,793
Steam Production - Wyodak	SG	479,783,012	6.28%	4.83%	30,113,291	23,189,470	(6,923,821)	(1,784,466)
Steam Production - Blundell	SG	155,500,006	3.45%	3.51%	5,357,402	5,451,029	93,627	24,130
Total Steam Production Plant		**7,431,983,313**	**7.47%**	**7.91%**	**555,002,804**	**587,739,080**	**32,736,276**	**8,437,071**
DAVE JOHNSTON Other Plant Closure Costs	SG					8,198,410	8,198,410	2,112,964
HAYDEN Other Plant Closure Costs	SG					1,067,366	1,067,366	275,091
HUNTER Other Plant Closure Costs	SG					6,240,831	6,240,831	1,608,440
HUNTINGTON Other Plant Closure Costs	SG					8,985,576	8,985,576	2,315,839
JIM BRIDGER Other Plant Closure Costs	SG					11,820,468	11,820,468	3,046,471
JIM BRIDGER MINE Undepreciated Investment and Reclamation	SE					14,498,896	14,498,896	3,617,763
NAUGHTON Other Plant Closure Costs	SG					3,939,435	3,939,435	1,015,305
WYODAK Other Plant Closure Costs	SG					637,542	637,542	164,313
Total Other Plant Closure Costs						**55,388,524**	**55,388,524**	**14,156,185**
COMBINED TOTAL					**555,002,804**	**643,127,604**	**88,124,800**	**22,593,257**

Exhibit PAC/1801
McDougal/1

Docket No. UE 374
Exhibit PAC/1802
Witness: Steven R. McDougal

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

PACIFICORP

Exhibit Accompanying Supplemental Direct Testimony of Steven R. McDougal

Supplemental Depreciation Rate Comparison

(Filed as Exhibit PAC/702 in Docket UM 1968)

May 2020

P A C I F I C O R P
Depreciation Rate Comparison - Plant Balances as of **December, 2020**

Description		AF	Plant-in-Service	Depreciation Rate EXISTING	Depreciation Rate REVISED PROPOSED	Total Company Depreciation EXISTING	Total Company Depreciation REVISED PROPOSED	Total Company Depreciation DIFFERENCE	ALLOCATION OR
Production Plant									
Steam Production		SG	7,431,983,313	4.73%	7.91%	351,724,055	587,739,080.00	236,015,025	60,827,797
Steam Production - Water Rights			35,638,063						
Hydro Production		SG	995,097,431	3.01%	3.06%	29,943,661	30,467,681	524,020	135,055
Other Production		SG	5,075,636,837	3.21%	4.02%	163,112,102	203,786,985	40,674,883	10,483,076
Other Production - Water Rights			32,709,325						
Total Production Plant			13,571,064,968						
Total Production Plant - Depreciable			13,502,717,580	4.03%	6.09%	544,779,818	821,993,746	277,213,928	71,445,928
Transmission Plant		SG	7,375,554,755	1.77%	1.90%	130,435,713	139,796,277	9,360,564	2,412,484
Distribution Plant									
Distribution		CA	280,326,706	2.67%	2.70%	7,472,463	7,570,061	97,598	-
Distribution		OR	2,243,678,194	2.52%	2.57%	56,492,130	57,702,243	1,210,113	1,210,113
Distribution		WA	526,113,490	2.76%	2.74%	14,526,469	14,411,610	(114,859)	-
Distribution		WY	783,969,878	2.97%	2.79%	23,248,951	21,881,003	(1,367,948)	-
Distribution		UT	3,160,310,244	2.62%	2.63%	82,950,370	83,098,150	147,780	-
Distribution		ID	386,446,632	2.71%	2.63%	10,453,988	10,163,756	(290,232)	-
Total Distribution			7,380,845,143	2.64%	2.64%	195,144,371	194,826,823	(317,548)	1,210,113
General Plant - Vehicles *									
General Plant - Vehicles	392.1 CA	CA	852,236	3.48%	8.63%	29,658	73,548	43,890	-
General Plant - Vehicles	392.1 CA	SG	304,035	3.48%	8.63%	10,580	26,238	15,658	4,035
General Plant - Vehicles	392.1 ID	ID	2,295,198	4.28%	8.73%	98,234	200,371	102,136	-
General Plant - Vehicles	392.1 ID	SG	768,932	4.28%	8.73%	32,910	67,128	34,217	8,819
General Plant - Vehicles	392.1 OR	OR	7,689,181	7.04%	6.43%	541,318	494,414	(46,904)	(46,904)
General Plant - Vehicles	392.1 OR	SG	857,171	7.04%	6.43%	60,345	55,116	(5,229)	(1,348)
General Plant - Vehicles	392.1 OR	SO	255,789	7.04%	6.43%	18,008	16,447	(1,560)	(423)
General Plant - Vehicles	392.1 OT	SG	409,796	2.53%	3.82%	10,368	15,654	5,286	1,362
General Plant - Vehicles	392.1 UT	SE	251,862	5.04%	8.92%	12,694	22,466	9,772	2,438
General Plant - Vehicles	392.1 UT	SG	3,051,700	5.04%	8.92%	153,806	272,212	118,406	30,517
General Plant - Vehicles	392.1 UT	SO	2,635,088	5.04%	8.92%	132,808	235,050	102,241	27,714
General Plant - Vehicles	392.1 UT	UT	10,010,742	5.04%	8.92%	504,541	892,958	388,417	-
General Plant - Vehicles	392.1 WA	SG	608,194	5.60%	2.90%	34,059	17,638	(16,421)	(4,232)
General Plant - Vehicles	392.1 WA	WA	1,022,424	5.60%	2.90%	57,256	29,650	(27,605)	-
General Plant - Vehicles	392.1 WY	SG	2,079,440	5.85%	8.78%	121,647	182,575	60,928	15,703
General Plant - Vehicles	392.1 WY	WY	2,585,714	5.85%	8.78%	151,264	227,026	75,761	-
General Plant - Vehicles	392.3 UT	SO	1,860,982	2.51%	6.23%	46,711	115,939	69,229	18,766
General Plant - Vehicles	392.5 CA	CA	793,720	4.49%	5.31%	35,638	42,147	6,509	-
General Plant - Vehicles	392.5 CA	SG	204,130	4.49%	5.31%	9,165	10,839	1,674	431
General Plant - Vehicles	392.5 ID	ID	4,350,829	4.34%	5.19%	188,826	225,808	36,982	-
General Plant - Vehicles	392.5 ID	SG	779,534	4.34%	5.19%	33,832	40,458	6,626	1,708
General Plant - Vehicles	392.5 OR	OR	11,812,885	5.48%	5.51%	647,346	650,890	3,544	3,544
General Plant - Vehicles	392.5 OR	SG	1,109,492	5.48%	5.51%	60,800	61,133	333	86
General Plant - Vehicles	392.5 OT	SG	236,400	2.10%	3.50%	4,964	8,274	3,310	853
General Plant - Vehicles	392.5 UT	SE	219,289	4.56%	6.38%	10,000	13,991	3,991	996
General Plant - Vehicles	392.5 UT	SG	3,608,320	4.56%	6.38%	164,539	230,211	65,671	16,925
General Plant - Vehicles	392.5 UT	SO	1,475,100	4.56%	6.38%	67,265	94,111	26,847	7,277
General Plant - Vehicles	392.5 UT	UT	18,540,989	4.56%	6.38%	845,469	1,182,915	337,446	-
General Plant - Vehicles	392.5 WA	SG	1,563,941	5.07%	3.43%	79,292	53,643	(25,649)	(6,610)
General Plant - Vehicles	392.5 WA	WA	3,133,469	5.07%	3.43%	158,867	107,478	(51,389)	-
General Plant - Vehicles	392.5 WY	SG	3,120,067	5.66%	6.86%	176,596	214,037	37,441	9,650
General Plant - Vehicles	392.5 WY	WY	5,012,276	5.66%	6.86%	283,695	343,842	60,147	-
General Plant - Vehicles	392.9 CA	CA	454,745	2.32%	2.68%	10,550	12,187	1,637	-
General Plant - Vehicles	392.9 CA	SG	13,637	2.32%	2.68%	316	365	49	13
General Plant - Vehicles	392.9 ID	SG	63,528	2.28%	2.44%	1,448	1,550	102	26
General Plant - Vehicles	392.9 ID	ID	1,481,990	2.28%	2.44%	33,789	36,161	2,371	-
General Plant - Vehicles	392.9 OR	OR	3,355,388	2.44%	2.72%	81,871	91,267	9,395	9,395
General Plant - Vehicles	392.9 OR	SG	153,214	2.44%	2.72%	3,738	4,167	429	111
General Plant - Vehicles	392.9 OR	SO	3,491	2.44%	2.72%	85	95	10	3
General Plant - Vehicles	392.9 UT	SE	43,182	1.91%	3.47%	825	1,498	674	168
General Plant - Vehicles	392.9 UT	SG	1,306,628	1.91%	3.47%	24,957	45,340	20,383	5,253
General Plant - Vehicles	392.9 UT	SO	1,517,293	1.91%	3.47%	28,980	52,650	23,670	6,416
General Plant - Vehicles	392.9 UT	UT	5,800,349	1.91%	3.47%	110,787	201,272	90,485	-
General Plant - Vehicles	392.9 WA	SG	83,243	2.38%	2.29%	1,981	1,906	(75)	(19)
General Plant - Vehicles	392.9 WA	WA	620,650	2.38%	2.29%	14,771	14,213	(559)	-

Allocation Factor Table	OR
CA	0.0000%
CN	31.4916%
ID	0.0000%
OR	100.0000%
SE	24.9520%
SG	25.7728%
SO	27.1069%
UT	0.0000%
WA	0.0000%
WY	0.0000%

Source of factors: December 2017 Oregon Results of Operations 2017 Protocol/ 13 Mo Average

Exhibit PAC/1802
McDougal/1

Description		AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATION
				EXISTING	REVISED PROPOSED	EXISTING	REVISED PROPOSED	DIFFERENCE	OR
General Plant - Vehicles	392.9 WY	SG	592,972	2.68%	3.07%	15,892	18,204	2,313	596
General Plant - Vehicles	392.9 WY	WY	3,220,759	2.68%	3.07%	86,316	98,877	12,561	-
General Plant - Vehicles	392.9 OT	SG	6,433	2.18%	1.65%	140	106	(34)	(9)
General Plant - Vehicles	396.3 CA	CA	1,447,080	7.20%	12.21%	104,190	176,689	72,499	-
General Plant - Vehicles	396.3 ID	SG	94,951	7.67%	11.95%	7,283	11,347	4,064	1,047
General Plant - Vehicles	396.3 ID	ID	2,987,665	7.67%	11.95%	229,154	357,026	127,872	-
General Plant - Vehicles	396.3 OR	OR	12,083,235	9.23%	9.31%	1,115,283	1,124,949	9,667	9,667
General Plant - Vehicles	396.3 OR	SG	82,388	9.23%	9.31%	7,604	7,670	66	17
General Plant - Vehicles	396.3 UT	SG	110,980	8.10%	10.55%	8,989	11,708	2,719	701
General Plant - Vehicles	396.3 UT	SO	1,450,283	8.10%	10.55%	117,473	153,005	35,532	9,632
General Plant - Vehicles	396.3 UT	UT	14,569,513	8.10%	10.55%	1,180,131	1,537,084	356,953	-
General Plant - Vehicles	396.3 WA	SG	76,764	5.66%	9.49%	4,345	7,285	2,940	758
General Plant - Vehicles	396.3 WA	WA	2,348,544	5.66%	9.49%	132,928	222,877	89,949	-
General Plant - Vehicles	396.3 WY	WY	4,408,344	8.47%	14.89%	373,387	656,402	283,016	-
General Plant - Vehicles	396.7 CA	CA	2,265,611	4.98%	5.59%	112,827	126,648	13,820	-
General Plant - Vehicles	396.7 ID	ID	6,717,318	3.73%	5.39%	250,556	362,063	111,507	-
General Plant - Vehicles	396.7 ID	SG	1,069,121	3.73%	5.39%	39,878	57,626	17,747	4,574
General Plant - Vehicles	396.7 OR	OR	22,854,375	5.14%	5.20%	1,174,715	1,188,428	13,713	13,713
General Plant - Vehicles	396.7 OR	SG	1,524,457	5.14%	5.20%	78,357	79,272	915	236
General Plant - Vehicles	396.7 OT	SG	1,943,963	1.86%	2.66%	36,158	51,709	15,552	4,008
General Plant - Vehicles	396.7 UT	SE	382,959	5.36%	6.09%	20,527	23,322	2,796	698
General Plant - Vehicles	396.7 UT	SG	13,090,861	5.36%	6.09%	701,670	797,233	95,563	24,629
General Plant - Vehicles	396.7 UT	SO	3,825,432	5.36%	6.09%	205,043	232,969	27,926	7,570
General Plant - Vehicles	396.7 UT	UT	35,912,226	5.36%	6.09%	1,924,895	2,187,055	262,159	-
General Plant - Vehicles	396.7 WA	SG	465,312	6.03%	3.93%	28,058	18,287	(9,772)	(2,518)
General Plant - Vehicles	396.7 WA	WA	5,846,223	6.03%	3.93%	352,527	229,757	(122,771)	-
General Plant - Vehicles	396.7 WY	SG	24,392,855	4.86%	5.80%	1,185,493	1,414,786	229,293	59,095
General Plant - Vehicles	396.7 WY	WY	14,896,522	4.86%	5.80%	723,971	863,998	140,027	-
Total General Plant - Vehicles*			287,063,409	5.33%	6.52%	15,314,391	18,703,259	3,388,868	247,085
General Plant - All Other									
General Plant - All Other	389.2 ID	ID	4,646	1.17%	1.70%	54	79	25	-
General Plant - All Other	389.2 UT	SG	1,183	2.03%	2.05%	24	24	0	0
General Plant - All Other	389.2 UT	UT	80,996	2.03%	2.05%	1,644	1,660	16	-
General Plant - All Other	389.2 WY	WY	74,246	1.98%	1.88%	1,470	1,396	(74)	-
General Plant - All Other	390 CA	CA	3,012,931	1.71%	1.99%	51,520	59,997	8,477	-
General Plant - All Other	390 CA	SO	456,255	1.71%	1.99%	7,802	9,079	1,278	346
General Plant - All Other	390 ID	ID	12,477,686	1.65%	1.84%	205,883	229,225	23,342	-
General Plant - All Other	390 ID	SG	1,446,832	1.65%	1.84%	23,873	26,622	2,749	708
General Plant - All Other	390 ID	SO	779,213	1.65%	1.84%	12,857	14,338	1,481	401
General Plant - All Other	390 OR	OR	33,518,026	1.86%	2.08%	623,435	702,170	78,735	78,735
General Plant - All Other	390 OR	SG	2,963,511	1.86%	2.08%	55,121	61,641	6,520	1,680
General Plant - All Other	390 OR	SO	49,771,365	1.86%	2.08%	925,747	1,035,244	109,497	29,681
General Plant - All Other	390 OT	SG	363,676	1.51%	1.76%	5,492	6,401	909	234
General Plant - All Other	390 UT	CN	8,374,998	1.53%	2.55%	128,137	213,562	85,425	26,902
General Plant - All Other	390 UT	SG	2,387,110	1.53%	2.55%	36,523	60,871	24,349	6,275
General Plant - All Other	390 UT	SO	40,099,508	1.53%	2.55%	613,522	1,022,537	409,015	110,871
General Plant - All Other	390 UT	UT	45,382,211	1.53%	2.55%	694,348	1,155,442	461,094	-
General Plant - All Other	390 UT	SE	1,041,182	1.53%	2.55%	15,930	26,550	10,620	2,650
General Plant - All Other	390 WA	SG	92,763	2.52%	2.08%	2,338	1,929	(408)	(105)
General Plant - All Other	390 WA	SO	1,488,037	2.52%	2.08%	37,499	30,951	(6,547)	(1,775)
General Plant - All Other	390 WA	WA	11,467,860	2.52%	2.08%	288,991	239,453	(49,538)	-
General Plant - All Other	390 WY	SG	860,033	1.95%	2.55%	16,771	21,931	5,160	1,330
General Plant - All Other	390 WY	SO	132,386	1.95%	2.55%	2,582	3,376	794	215
General Plant - All Other	390 WY	WY	17,893,960	1.95%	2.55%	348,933	456,770	107,837	-
Total General Plant - All Other			234,170,613	1.75%	2.30%	4,100,495	5,381,250	1,280,755	258,150
Total General Plant			521,234,022	3.72%	4.62%	19,414,887	24,084,509	4,669,623	505,235
Total Company - Depreciable Plant			**28,780,351,500**	**3.09%**	**4.10%**	**889,774,789**	**1,180,701,356**	**290,926,567**	**75,573,761**

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATION
			EXISTING	REVISED PROPOSED	EXISTING	REVISED PROPOSED	DIFFERENCE	OR
GADSBY RESERVE AMORTIZATION	SG				(2,341,500)	-	2,341,500	603,471
BLUNDELLRESERVE AMORTIZATION	SG				(785,202)	-	785,202	202,369
WYOMING - DISTRIBUTION RESERVE AMORTIZATION	WY				(2,077,204)	-	2,077,204	-
UTAH - DISTRIBUTION RESERVE AMORTIZATION	UT				(23,109,549)	-	23,109,549	-
IDAHO - DISTRIBUTION RESERVE AMORTIZATION	ID				(2,508,698)	-	2,508,698	-
DAVE JOHNSTON Other Plant Closure Costs	SG				-	8,198,410	8,198,410	2,112,964
HAYDEN Other Plant Closure Costs	SG				-	1,067,366	1,067,366	275,091
HUNTER Other Plant Closure Costs	SG				-	6,240,831	6,240,831	1,608,440
HUNTINGTON Other Plant Closure Costs	SG				-	8,985,576	8,985,576	2,315,839
JIM BRIDGER Other Plant Closure Costs	SG				-	11,820,468	11,820,468	3,046,471
JIM BRIDGER MINE Undepreciated Investment and Reclamation	SE				-	14,498,896	14,498,896	3,617,763
NAUGHTON Other Plant Closure Costs	SG				-	3,939,435	3,939,435	1,015,305
WYODAK Other Plant Closure Costs	SG				-	637,542	637,542	164,313
Total Company							**377,137,244.14**	**90,535,786.34**

* For regulatory purposes, vehicle depreciation is re-classified as O&M.

Exhibit PAC/1802
McDougal/3

REDACTED
Docket No. UE 374
Exhibit PAC/1900

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

PACIFICORP

REDACTED
Confidential Decommissioning Study for Hunter, Huntington, Dave Johnston, Jim Bridger, Naughton, Wyodak and Hayden Plants

(Filed on January 16, 2020 in Docket UM 1968)

May 2020

PACIFIC POWER
A DIVISION OF PACIFICORP

825 NE Multnomah, Suite 2000
Portland, Oregon 97232

January 16, 2020

VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY

Public Utility Commission of Oregon
201 High Street SE, Suite 100
Salem, OR 97301-3398

Attn: Filing Center

RE: UM 1968—PacifiCorp's Decommissioning Study

Per discussions within the 2020 Interjurisdictional Cost Allocation Agreement proceeding (UM 1050), PacifiCorp d/b/a Pacific Power committed to provide the results of the contractor-assisted engineering study of decommissioning costs for the Jim Bridger, Dave Johnston, Hunter, Huntington, Naughton, Wyodak, and Hayden coal plants.

The confidential decommissioning study is provided in this docket for informational purposes only at this time. PacifiCorp will host a teleconference on January 17, 2020 to review the decommissioning study and it will be an agenda item at the next all-state depreciation meeting.

Please direct any informal inquiries in advance of the next all-state depreciation meeting to Cathie Allen, Regulatory Affairs Manager, at (503) 813-5934.

Sincerely,

Etta Lockey
Vice President, Regulation

THIS ATTACHMENT IS CONFIDENTIAL IN ITS ENTIRETY AND IS PROVIDED UNDER SEPARATE COVER

CERTIFICATE OF SERVICE

I certify that I served a true and correct copy of PacifiCorp's **Decommissioning Study** on the parties listed below via electronic mail and/or overnight delivery in compliance with OAR 860-001-0180.

SERVICE LIST
UM 1968

PacifiCorp	
PacifiCorp, dba Pacific Power 825 NE Multnomah St., Suite 2000 Portland, OR 97232 oregondockets@pacificorp.com	Etta Lockey **(C)** Pacific Power 825 NE Multnomah Ste 2000 Portland OR 97232 Etta.lockey@pacificorp.com
Matthew McVee **(C)** Pacific Power 825 NE Multnomah Ste 2000 Portland OR 97232 Matthew.mcvee@pacificorp.com	
Alliance of Western Energy Consumers	
Brent Coleman **(C)** Davison Van Cleve, PC 1750 SW Harbor Way, Suite 450 Portland, OR 97201 blc@dvclaw.com	Lance Kaufman **(C)** 2623 NW Bluebell Pl Corvallis OR 97330 lance@aegisinsights.com
Tyler C Pepple **(C)** Davison Van Cleve, PC 1750 SW Harbor Way, Suite 450 Portland, OR 97201 tcp@dvclaw.com	
Oregon Citizens' Utility Board	
Oregon Citizens' Utility Board 610 SW Broadway, STE 400 Portland, OR 97205 dockets@oregoncub.org	William Gehrke **(C)** Oregon Citizens' Utility Board 610 SW Broadway, STE 400 Portland, OR 97205 will@oregoncub.org
Michael Goetz **(C)** Oregon Citizens' Utility Board 610 SW Broadway, STE 400 Portland, OR 97205 mike@oregoncub.org	

Staff	
Sommer Moser **(C)** PUC Staff – Department of Justice 1162 Court St NE Salem, OR 97301 Sommer.moser@doj.state.or.us	Ming Peng **(C)** Public Utility Commission of Oregon PO Box 1088 Salem, OR 97308 Ming.peng@state.or.us
Elizabeth B Uzelac **(C)** PUC Staff – Department of Justice Business Activities Section 1162 Court St NE Salem, OR 97301 Elizabeth.b.uzelac@state.or.us	

Dated this 16th day of January, 2020



Mary Penfield
Adviser, Regulatory Operations

REDACTED
Docket No. UE 374
Exhibit PAC/1901

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

PACIFICORP

REDACTED
Confidential Decommissioning Study Update for Colstrip Plant

(Filed on March 16, 2020 in Docket UM 1968)

May 2020

PACIFIC POWER
A DIVISION OF PACIFICORP

825 NE Multnomah, Suite 2000
Portland, Oregon 97232

March 16, 2020

VIA ELECTRONIC FILING

Public Utility Commission of Oregon
201 High Street SE, Suite 100
Salem, OR 97301-3398

Attn: Filing Center

RE: UM 1968—PacifiCorp's Colstrip Decommissioning Study and Request for Waiver from Providing Hard Copies of Confidential Information

Per discussions within the 2020 Interjurisdictional Cost Allocation Agreement proceeding (UM 1050), PacifiCorp d/b/a Pacific Power committed to provide the results of the contractor-assisted engineering study of decommissioning costs for the Colstrip coal plant. The confidential decommissioning study is provided in this docket for informational purposes only at this time. Confidential information is provided in accordance with Protective Order 18-431.

To help control the spread and transmission of the Covid-19 virus, PacifiCorp has requested all non-essential employees work remotely from home limiting employee access to company printers and mail facilities. As such, PacifiCorp respectfully requests a temporary waiver from providing hard copies of the confidential materials supporting this filing. PacifiCorp will provide these confidential materials to the commission via encrypted email concurrent with this filing. If the Commission requests, hard copies will be provided once normal business resumes.

Please direct any informal inquiries in advance of the next all-state depreciation meeting to Cathie Allen, Regulatory Affairs Manager, at (503) 813-5934.

Sincerely,

Etta Lockey
Vice President, Regulation

THIS ATTACHMENT IS CONFIDENTIAL IN ITS ENTIRETY AND IS PROVIDED UNDER SEPARATE COVER

CERTIFICATE OF SERVICE

I certify that I served a true and correct copy of PacifiCorp's **Supplemental Filing** on the parties listed below via electronic mail and/or overnight delivery in compliance with OAR 860-001-0180.

SERVICE LIST
UM 1968

PacifiCorp	
PacifiCorp, dba Pacific Power 825 NE Multnomah St., Suite 2000 Portland, OR 97232 oregondockets@pacificorp.com	Etta Lockey **(C)** Pacific Power 825 NE Multnomah Ste 2000 Portland OR 97232 Etta.lockey@pacificorp.com
Matthew McVee **(C)** Pacific Power 825 NE Multnomah Ste 2000 Portland OR 97232 Matthew.mcvee@pacificorp.com	
Alliance of Western Energy Consumers	
Brent Coleman **(C)** Davison Van Cleve, PC 1750 SW Harbor Way, Suite 450 Portland, OR 97201 blc@dvclaw.com	Lance Kaufman **(C)** 2623 NW Bluebell Pl Corvallis OR 97330 lance@aegisinsights.com
Tyler C Pepple **(C)** Davison Van Cleve, PC 1750 SW Harbor Way, Suite 450 Portland, OR 97201 tcp@dvclaw.com	
Oregon Citizens' Utility Board	
Oregon Citizens' Utility Board 610 SW Broadway, STE 400 Portland, OR 97205 dockets@oregoncub.org	William Gehrke **(C)** Oregon Citizens' Utility Board 610 SW Broadway, STE 400 Portland, OR 97205 will@oregoncub.org
Michael Goetz **(C)** Oregon Citizens' Utility Board 610 SW Broadway, STE 400 Portland, OR 97205 mike@oregoncub.org	

Staff	
Sommer Moser **(C)** PUC Staff – Department of Justice 1162 Court St NE Salem, OR 97301 Sommer.moser@doj.state.or.us	Ming Peng **(C)** Public Utility Commission of Oregon PO Box 1088 Salem, OR 97308 Ming.peng@state.or.us
Elizabeth B Uzelac **(C)** PUC Staff – Department of Justice Business Activities Section 1162 Court St NE Salem, OR 97301 Elizabeth.b.uzelac@state.or.us	

Dated this 16th day of March, 2020



Mary Penfield
Adviser, Regulatory Operations