

Estimated Plant Depreciable Lives

Plant	PacifiCorp Share Net Rating (MW)	Commercial Date	Current Age of Unit	Weighted Average Age of Plant	Recommended Depreciable Life	Recommendation Year Ending Life	Years Remaining from 2007	Criteria for Recommended Depreciable Life
Coal-fired								
Carbon-1	67	1954	53					
Carbon-2	105	1957	50	51.2	64.0	2020	13	Asset condition and planned capital expenditures
Cholla-4	380	1981	26	26.0	64.0	2045	38	Asset condition and planned capital expenditures
Colstrip-3	74	1984	23					
Colstrip-4	74	1986	21	22.0	64.0	2049	42	Asset condition and planned capital expenditures
Craig-1	83	1980	27					
Craig-2	82	1979	28	27.5	54.0	2034	27	Based on the life use by majority owners
Dave Johnston-1	106	1959	48					
Dave Johnston-2	106	1960	47					
Dave Johnston-3	230	1964	43					
Dave Johnston-4	330	1972	35	40.8	64.0	2030	23	Asset condition and planned capital expenditures
Hayden-1	45	1965	42					
Hayden-2	33	1976	31	37.3	60.0	2030	23	Based on the life use by majority owners
Hunter-1	403	1978	29					
Hunter-2	259	1980	27					
Hunter-3	460	1983	24	26.5	64.0	2045	38	Asset condition and planned capital expenditures
Huntington-1	445	1977	30					
Huntington-2	450	1974	33	31.5	64.0	2039	32	Asset condition and planned capital expenditures
Jim Bridger-1	353	1974	33					
Jim Bridger-2	353	1975	32					
Jim Bridger-3	353	1976	31					
Jim Bridger-4	353	1979	28	31.0	64.0	2040	33	Asset condition and planned capital expenditures
Naughton-1	160	1963	44					
Naughton-2	210	1968	39					
Naughton-3	330	1971	36	38.7	64.0	2032	25	Asset condition and planned capital expenditures
Wyodak-1	268	1978	29	29.0	64.0	2042	35	Asset condition and planned capital expenditures
	6,113							
Gas-fired								
Currant Creek (CCCT)	540	2005	2	2.0	35.0	2040	33	Based on the original design life of a combined-cycle plant
Gadsby-1 (Rankine)	60	1951	56					
Gadsby-2 (Rankine)	75	1952	55					
Gadsby-3 (Rankine)	100	1955	52	54.0	64.0	2017	10	Asset condition and planned capital expenditures
Gadsby-4 (CT)	40	2002	5					
Gadsby-5 (CT)	40	2002	5					
Gadsby-6 (CT)	40	2002	5	5.0	25.0	2027	20	Based on the original design life of a simple-cycle plant
Hermiston 1 (CCCT)	119	1996	11					
Hermiston 2 (CCCT)	119	1996	11	11.0	35.0	2031	24	
Lake side (CCCT)	548	2007	0	0.0	35.0	2042	35	Based on the original design life of a combined-cycle plant
Little Mountain (CT)	14	1971	36	36.0	38.0	2009	2	Contract life
	1,694							
Other								
Blundell (Geothermal)	23	1984	23	23.0	49.0	2033	26	Extended 25 year due to the bottoming cycle addition
Blundell Bottoming Cycle (Geothermal)	11	2008	-1	-1.0	25.0	2033	26	Based on the original design life of the bottoming cycle
Foote Creek (Wind)	33	1999	8	8.0	25.0	2024	17	Based on the original design life of a wind plant
James River (Co-gen)	22	1996	11	11.0	20.0	2016	9	Contract life
Leaning Juniper 1 (Wind)	101	2006	1	1.0	25.0	2031	24	Based on the original design life of a wind plant
Marengo (wind)	140	2007	0	0.0	25.0	2032	25	Based on the original design life of a wind plant
	330							
System Total	8,136							
Reference Year				2007				
Average Age of Units				27.83				
Weighted Average Age of Units				26.56				

Assumptions

Depreciable life estimates do not include the potential influence of emissions limitations. Future environmental regulations, such as a carbon tax or other unforeseeable regulation, could cause some of the older plants to become uneconomical and shorten their depreciation lives

PACIFICORP HYDRO PLANTS											
Plant	Year Installed	Nameplate Rating (MW)	FERC License Number	State	Location	Energy Source	License Expiration Date	Engineering estimate of electro / mechanical life	Engineering estimate of civil/structural life	Recommended Year for 2007 Useful Life	NOTES
Ashton	1910	6.85	2381	Idaho	Ashton, ID	Henry's Fork Snake River	12/31/2027			2027	Based on current license expiration date.
St. Anthony	1915	0.50	2381	Idaho	Ashton, ID	Henry's Fork Snake River	12/31/2027			2027	Plant out of service. Efforts are currently underway to sell the existing project and separate it from the existing FERC license.
Cutler	1927	30.00	2420	Utah	Logan, ID	Bear River	3/31/2024			2024	Based on current license expiration date.
Cove	1907	0.00	2401	Idaho	Grace, ID	Bear River					The Cove plant was decommissioned as a condition of the new FERC operating license for the Bear River plants in 2006.
Grace	1908	33.00	2401	Idaho	Grace, ID	Bear River	11/30/2033			2033	New 30 year FERC operating license received in 2003. Civil, electrical and mechanical work will be completed as necessary to extend life to end of FERC license period.
Oneida	1915	30.00	472	Idaho	Preston, ID	Bear River	11/30/2033			2033	New 30 year FERC operating license received in 2003. Civil, electrical and mechanical work will be completed as necessary to extend life to end of FERC license period.
Soda	1924	14.00	20	Idaho	Soda, ID	Bear River	11/30/2033			2033	New 30 year FERC operating license received in 2003. Civil, electrical and mechanical work will be completed as necessary to extend life to end of FERC license period.
Upper American Fork	1907	0.95	696	Utah	American Fork, UT	American Fork Creek	12/31/2007	2030	2030	2007	Signed Settlement agreement to decommission Project in 2006. FERC order received giving authorization to move forward with decommissioning actions. Work is underway.
Pioneer	1897	5.00	2722	Utah	Ogden, UT	Ogden River	8/31/2030			2030	New 30 year FERC operating license received in 2000. Civil, electrical and mechanical work will be completed as necessary to extend life to end of FERC license period.
Stairs	1895	1.00	597	Utah	Salt Lake City, UT	Big Cottonwood Creek	6/30/2030	2030	2025	2025	Based on Engineering estimate of remaining civil/structural life.
Weber	1911	3.85	1744	Utah	Ogden, UT	Weber River	5/31/2020			2020	Based on current license expiration date.
Big Fork	1910	4.15	2652	Montana	Big Fork, MT	Swan River	6/30/2053			2053	New 50 year FERC operating license received in 2003. Civil, electrical and mechanical work will be completed as necessary to extend life to end of FERC license period.
Wallowa Falls	1921	1.10	308	Oregon	Joseph, OR	East Fork Wallowa River	2/28/2016			2016	Based on current license expiration date.
Powerdale	1923	6.00	2659	Oregon	Hood River, OR	Hood River	2/29/2012			2010	Settlement Agreement calls for decommissioning of the project in 2010. Licensing extension request filed for operation to 2010 and with decommissioning to follow.
Condit	1913	13.70	2342	Washington	White Salmon, WA	White Salmon River	12/31/1993			2008	Signed Settlement Agreement to decommission project in 2006. Agreement was amended to allow required time to work through permitting process, extending original 2006 decommission date to 2008.
Merwin	1931	136.00	935	Washington	Areil, WA	North Fork Lewis River	4/30/2006			2046	New 40 year FERC operating license expected in 2006. Civil, electrical and mechanical work will be completed as necessary to extend life to end of FERC license period.
Swift	1958	240.00	2111	Washington	Cougar, WA	North Fork Lewis River	4/30/2006			2046	New 40 year FERC operating license expected in 2006. Civil, electrical and mechanical work will be completed as necessary to extend life to end of FERC license period.
Yale	1953	134.00	2071	Washington	Cougar, WA	North Fork Lewis River	4/30/2001			2046	New 40 year FERC operating license expected in 2006. Civil, electrical and mechanical work will be completed as necessary to extend life to end of FERC license period.
Lemolo No.1	1955	31.99	1927	Oregon	Toketee Falls, OR	North Umpqua River	10/31/2038			2038	New 35 year FERC operating license received in 2003. Civil, electrical and mechanical work will be completed as necessary to extend life to end of FERC license period.
Lemolo No.2	1956	33.00	1927	Oregon	Toketee Falls, OR	North Umpqua River	10/31/2038			2038	New 35 year FERC operating license received in 2003. Civil, electrical and mechanical work will be completed as necessary to extend life to end of FERC license period.
Clearwater No.1	1953	15.00	1927	Oregon	Toketee Falls, OR	Clearwater River	10/31/2038			2038	New 35 year FERC operating license received in 2003. Civil, electrical and mechanical work will be completed as necessary to extend life to end of FERC license period.
Clearwater No.2	1953	26.00	1927	Oregon	Toketee Falls, OR	Clearwater River	10/31/2038			2038	New 35 year FERC operating license received in 2003. Civil, electrical and mechanical work will be completed as necessary to extend life to end of FERC license period.
Toketee	1949	42.50	1927	Oregon	Toketee Falls, OR	North Umpqua River	10/31/2038			2038	New 35 year FERC operating license received in 2003. Civil, electrical and mechanical work will be completed as necessary to extend life to end of FERC license period.
Fish Creek	1952	11.00	1927	Oregon	Toketee Falls, OR	Fish Creek	10/31/2038			2038	New 35 year FERC operating license received in 2003. Civil, electrical and mechanical work will be completed as necessary to extend life to end of FERC license period.
Soda Springs	1952	11.00	1927	Oregon	Toketee Falls, OR	North Umpqua River	10/31/2038			2038	New 35 year FERC operating license received in 2003. Civil, electrical and mechanical work will be completed as necessary to extend life to end of FERC license period.
Slide Creek	1951	18.00	1927	Oregon	Toketee Falls, OR	North Umpqua River	10/31/2038			2038	New 35 year FERC operating license received in 2003. Civil, electrical and mechanical work will be completed as necessary to extend life to end of FERC license period.
Prospect No.1	1912	3.76	2630	Oregon	Prospect, OR	North Fork Rogue River	7/1/2005 Annual			2037	New 30 year license is expected in 2007. Improvements will be implemented to civil/structural and mechanical facilities as warranted to extend project life through new license period.
Prospect No.2	1928	32.00	2630	Oregon	Prospect, OR	North Fork Rogue River	7/1/2005 Annual			2037	New 30 year license is expected in 2007. Improvements will be implemented to civil/structural and mechanical facilities as warranted to extend project life through new license period.
Prospect No.4	1944	1.00	2630	Oregon	Prospect, OR	South Fork Rogue River	7/1/2005 Annual			2037	New 30 year license is expected in 2007. Improvements will be implemented to civil/structural and mechanical facilities as warranted to extend project life through new license period.

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Prospect No.3	1932	7.20	2337	Oregon	Prospect, OR	North Fork Rogue River	12/31/2018			2018	Based on current license expiration date.
Keno Regulating Dam	1967	0.00	2082	Oregon	Klamath Falls, OR	Link River	2/28/2006 Annual			2046	The current Klamath FERC operating license expires in 2006. The ongoing settlement process is expected to take an additional 10 years to be completed, with annual license renewals received during that process. Assuming a 30 year license at the end of the 10 year licensing period results in a life extension through 2046. It is assumed the civil, electrical and mechanical improvements necessary to extend the life through the licensing process period and the license period of 30 years will be completed.
East Side	1924	3.20	2082	Oregon	Klamath Falls, OR	Link River	2/28/2006 Annual			2016	The current FERC operating license expires in 2006. The ongoing settlement process is expected to take an additional 10 years to be completed, with annual license renewals received during that process. Due to impending civil structure investment needs expected for fish passage and protection, the plant will be decommissioned as part of the new license conditions. The current life is considered to be through 2016.
West Side	1908	0.60	2082	Oregon	Klamath Falls, OR	Link River	2/28/2006 Annual			2016	The current FERC operating license expires in 2006. The ongoing settlement process is expected to take an additional 10 years to be completed, with annual license renewals received during that process. Due to impending civil structure investment needs expected for fish passage and protection, the plant will be decommissioned as part of the new license conditions. The current life is considered to be through 2016.
J. C. Boyle	1958	97.98	2082	Oregon	Keno, OR	Klamath River	2/28/2006 Annual			2046	The current Klamath FERC operating license expires in 2006. The ongoing settlement process is expected to take an additional 10 years to be completed, with annual license renewals received during that process. Assuming a 30 year license at the end of the 10 year licensing period results in a life extension through 2046. It is assumed the civil, electrical and mechanical improvements necessary to extend the life through the licensing process period and the license period of 30 years will be completed.
Klamath Lake Reservoir	1919	0.00		Oregon	Klamath Falls, OR	Link River	Unlicensed			2046	The current Klamath FERC operating license expires in 2006. The ongoing settlement process is expected to take an additional 10 years to be completed, with annual license renewals received during that process. Assuming a 30 year license at the end of the 10 year licensing period results in a life extension through 2046. It is assumed the civil, electrical and mechanical improvements necessary to extend the life through the licensing process period and the license period of 30 years will be completed.
Iron Gate	1962	18.00	2082	California	Hombrook, CA	Klamath River	2/28/2006 Annual			2046	The current Klamath FERC operating license expires in 2006. The ongoing settlement process is expected to take an additional 10 years to be completed, with annual license renewals received during that process. Assuming a 30 year license at the end of the 10 year licensing period results in a life extension through 2046. It is assumed the civil, electrical and mechanical improvements necessary to extend the life through the licensing process period and the license period of 30 years will be completed.
COPCO No.1	1918	20.00	2082	California	Hombrook, CA	Klamath River	2/28/2006 Annual			2046	The current Klamath FERC operating license expires in 2006. The ongoing settlement process is expected to take an additional 10 years to be completed, with annual license renewals received during that process. Assuming a 30 year license at the end of the 10 year licensing period results in a life extension through 2046. It is assumed the civil, electrical and mechanical improvements necessary to extend the life through the licensing process period and the license period of 30 years will be completed.
COPCO No.2	1925	27.00	2082	California	Hombrook, CA	Klamath River	2/28/2006 Annual			2046	The current Klamath FERC operating license expires in 2006. The ongoing settlement process is expected to take an additional 10 years to be completed, with annual license renewals received during that process. Assuming a 30 year license at the end of the 10 year licensing period results in a life extension through 2046. It is assumed the civil, electrical and mechanical improvements necessary to extend the life through the licensing process period and the license period of 30 years will be completed.
Fall Creek	1903	2.20	2082	Oregon	Hombrook, CA	Fall Creek	2/28/2006 Annual			2046	The current Klamath FERC operating license expires in 2006. The ongoing settlement process is expected to take an additional 10 years to be completed, with annual license renewals received during that process. Assuming a 30 year license at the end of the 10 year licensing period results in a life extension through 2046. It is assumed the civil, electrical and mechanical improvements necessary to extend the life through the licensing process period and the license period of 30 years will be completed.
Lifton Pump Station	1918	0.00		Idaho	St. Charles, ID	Bear River	Unlicensed			2033	New 30 year FERC operating license received in 2003 for the Bear River. Work will be completed as necessary to extend life to end of Bear River FERC license period.
Paris	1910	0.72	703	Idaho	Preston, ID	Paris Creek	Exempt	2020	2010	2010	No license - Based on engineering evaluation of the canal system. It is judged that the remaining life of this portion of the project is approximately 4 years.
Last Chance	1984	1.73	4580	Idaho	Grace, ID	Last Chance Canal	Exempt	2035	2025	2025	No license - Investment has extended the life of the electro/mechanical systems. Based on Engineering evaluation of the remaining life of the canal system..

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Upper Beaver	1907	2.52	814	Utah	Beaver, UT	Beaver River	Exempt	2030	2007	2030	No license - Engineering estimate of remaining civil life currently limits future operational life. Negotiations are well underway regarding the sale of the project with closure currently scheduled for third quarter of 2007.
Granite	1896	2.00		Utah	Salt Lake City, UT	Big Cottonwood Creek	Unlicensed	2030	2048	2030	No license - Based on Engineering estimate of remaining electro/mechanical life.
Olmsted	1904	10.30		Utah	Orem, UT	Strawberry River	Unlicensed	2016	2016	2016	No license - Based on remaining term of the existing operations agreement with Bureau of Reclamation. Investments necessary to continue operation through that time are expected to be made.
Snake Creek	1910	1.18		Utah	Heber, UT	Snake Creek	Unlicensed	2020	2030	2020	No license - Based on Engineering estimate of remaining electro/mechanical life.
Fountain Green	1922	0.16	10690	Utah	Fountain Green, UT	Big Springs	Exempt	2010	2010	2010	No license - Based on Engineering estimate of remaining electro/mechanical and civil structures life.
Gunlock	1917	2.05	9281	Utah	St. George, UT	Santa Clara River	Exempt	2020	2020	2020	No license - Civil structure investments have shifted basis for remaining life estimate to the electro/mechanical components of the project.
Santa Clara	1920		9281	Utah	St. George, UT	Santa Clara River	Exempt	2020	2020	2020	No license - Civil structure investments have shifted basis for remaining life estimate to the electro/mechanical components of the project.
Veyo	1920		9281	Utah	St. George, UT	Santa Clara River	Exempt	2020	2020	2020	No license - Civil structure investments have shifted basis for remaining life estimate to the electro/mechanical components of the project.
Viva Naughton	1986	0.74		Wyoming	Kemmerer, WY	Ham's Fork River	Exempt	2040	2040	2040	No license - Based on Engineering estimate of remaining electro/mechanical life.
Cline Falls	1943	1.00		Oregon	Redmond, OR	Deschutes River	Unlicensed	2013	2018	2013	Remaining life based upon expiration of agreement with Central Oregon Irrigation District for the use of the water right and the operation of the plant in 2013. No expectation at this time that agreement will be renewed.
Bend	1913	1.11		Oregon	Bend, OR	Deschutes River	Unlicensed	2010	2018	2010	No license - Based on Engineering estimate of remaining electro/mechanical life.
Eagle Point	1957	2.81		Oregon	Shady Cove, OR	South Fork Big Butte Creek	Unlicensed	2025	2025	2025	Major civil cost risk reduced with elimination of canal maintenance agreement. Life extension expected to be feasible for electrical/mechanical equipment to extend life equivalent of 20 years.
Total Capacity*		1087.852									
Notes: Total capacity includes Olmsted (not owned by PacifiCorp Energy) at 10.3 MW											