BONNEVILLE POWER ADMINISTRATION

PORTLAND, OREGON

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT SEPTEMBER 30, 2010

Gannett Fleming
Valuation and Rate Division
Excellence Delivered As Promised

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AT SEPTEMBER 30, 2010

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

February 15, 2012

Bonneville Power Administration
P.O.Box 3621
Portland, OR 97208-3621

Attention: Nancy Hagen, Accounting Officer

ii Ladies and Gentlemen:

Pursuant to your request, we have estimated the service life and net salvage characteristics of the transmission and general plant of Bonneville Power Administration for the purpose of determining recommended annual depreciation accrual rates as of September 30, 2010. The results of our study are presented in the attached report.

The report sets forth a description of the methods and procedures upon which the study was based, the estimates of survivor curves and net salvage percents and the calculated annual depreciation rates as of September 30, 2010. A summary statement of the results of our study are presented on pages III-4 and III-5 of the report.

Respectfully submitted,

GANNETT FLEMING, INC.

John J. Spanos

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Vice President
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JJS/krm

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PART I. INTRODUCTION

BONNEVILLE POWER ADMINISTRATION

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for the Bonneville Power Administration (BPA) as applied to electric plant in service as of September 30, 2010. It relates to the concepts, methods, and basic judgments which underlie 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 2010; a review of BPA practices and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and salvage estimates used for other electric properties.

PLAN OF REPORT

Part I, Introduction, includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and net salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including a summary table, survivor curve charts and life tables resulting from the retirement rate method of analysis, tabular results of the historical net salvage analyses, and detailed tabulations of the calculated remaining lives and annual accruals.

BASIS OF STUDY

Depreciation

For all accounts, the annual depreciation was calculated by the straight line method using the average service life (ASL) 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 net salvage characteristics of each depreciable group.

Survivor Curve Estimates

The procedure for estimating survivor curves, which define service lives and remaining lives, consisted of compiling historical service life data for the plant accounts or other depreciable groups, analyzing the historical data base through the use of accepted techniques, and forecasting the survivor characteristics for each depreciable account or group. These forecasts were based on interpretations of the historical data analyses and the probable future. The combination of the historical data and the estimated future trend yields a complete pattern of life characteristics, i.e., a survivor curve, from which the average service life and remaining service life are derived.

The historical data analyzed for life estimation purposes were compiled through September 30, 2010 from the BPA's plant accounting records. Such data included plant additions, retirements, transfers and other activity recorded by BPA for each of its plant accounts and subaccounts.

The estimates of net salvage incorporated a review of experienced costs of removal and salvage related to plant retirements, and considerations of trends exhibited by the historical data and judgment. Each component of net salvage, i.e., cost of removal and

salvage was stated in dollars and as a percent of retirement for purposes of estimating average future levels of the components, as well as of net salvage.

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 field trips and 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. METHODS USED IN THE DETERMINATION OF ANNUAL AND ACCRUED DEPRECIATION

PART II. METHODS USED IN THE DETERMINATION OF ANNUAL AND ACCRUED DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts of the Federal Energy Regulatory Commission, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric 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 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 requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs 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 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.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow.

LIFE ANALYSIS

Average Service Life

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 use of survivor curves, which reflect experienced and expected dispersion of service lives, is a systematic and rational means of estimating average service lives to be used to calculate depreciation for utility property. A discussion of the general concept of survivor curves and the Iowa type survivor curves is presented.

Survivor Curves

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 years 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

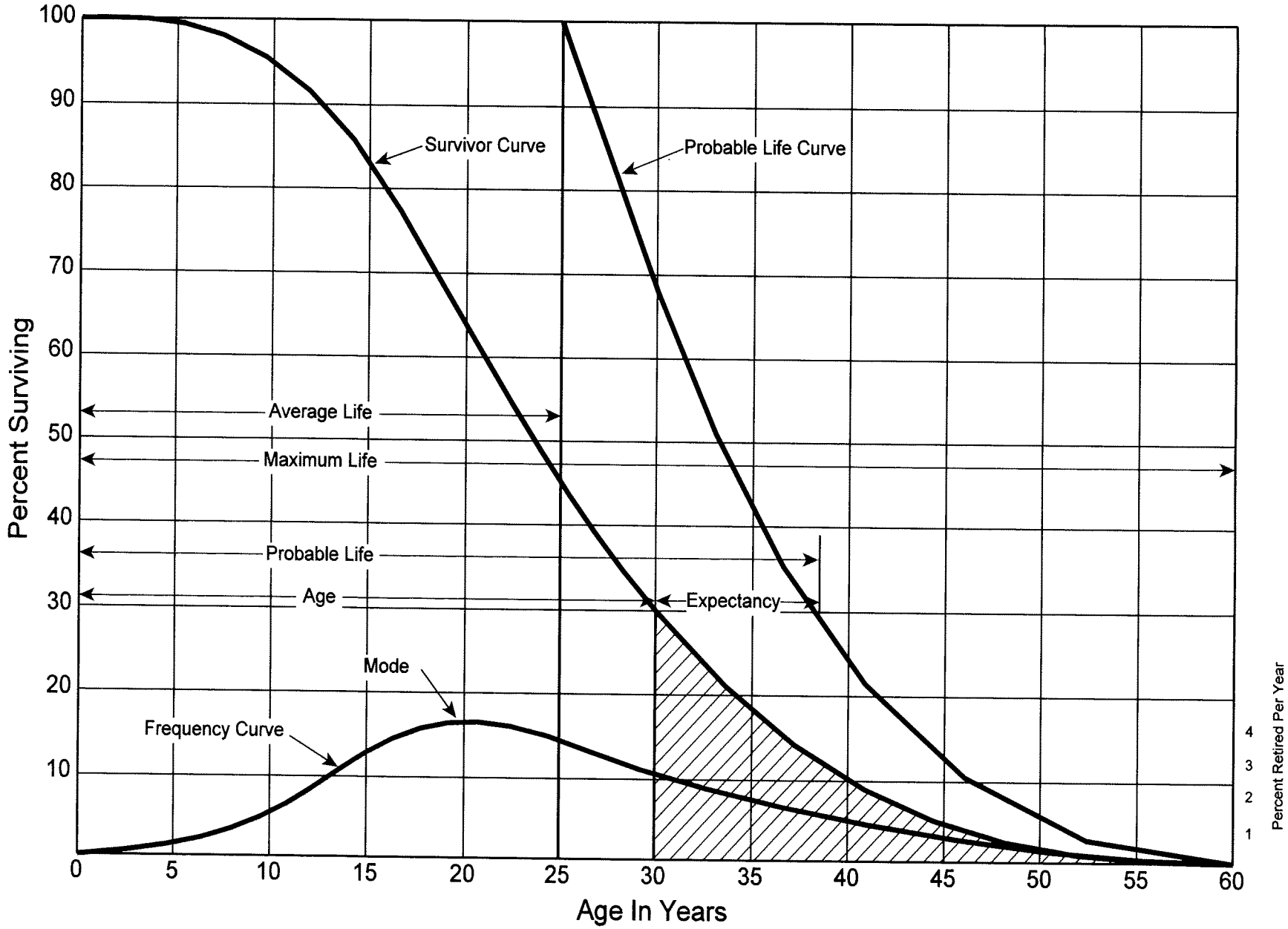

Figure 1. A Typical Survivor Curve and Derived Curves

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 and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

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 numerical subscripts 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, which constitute three of the

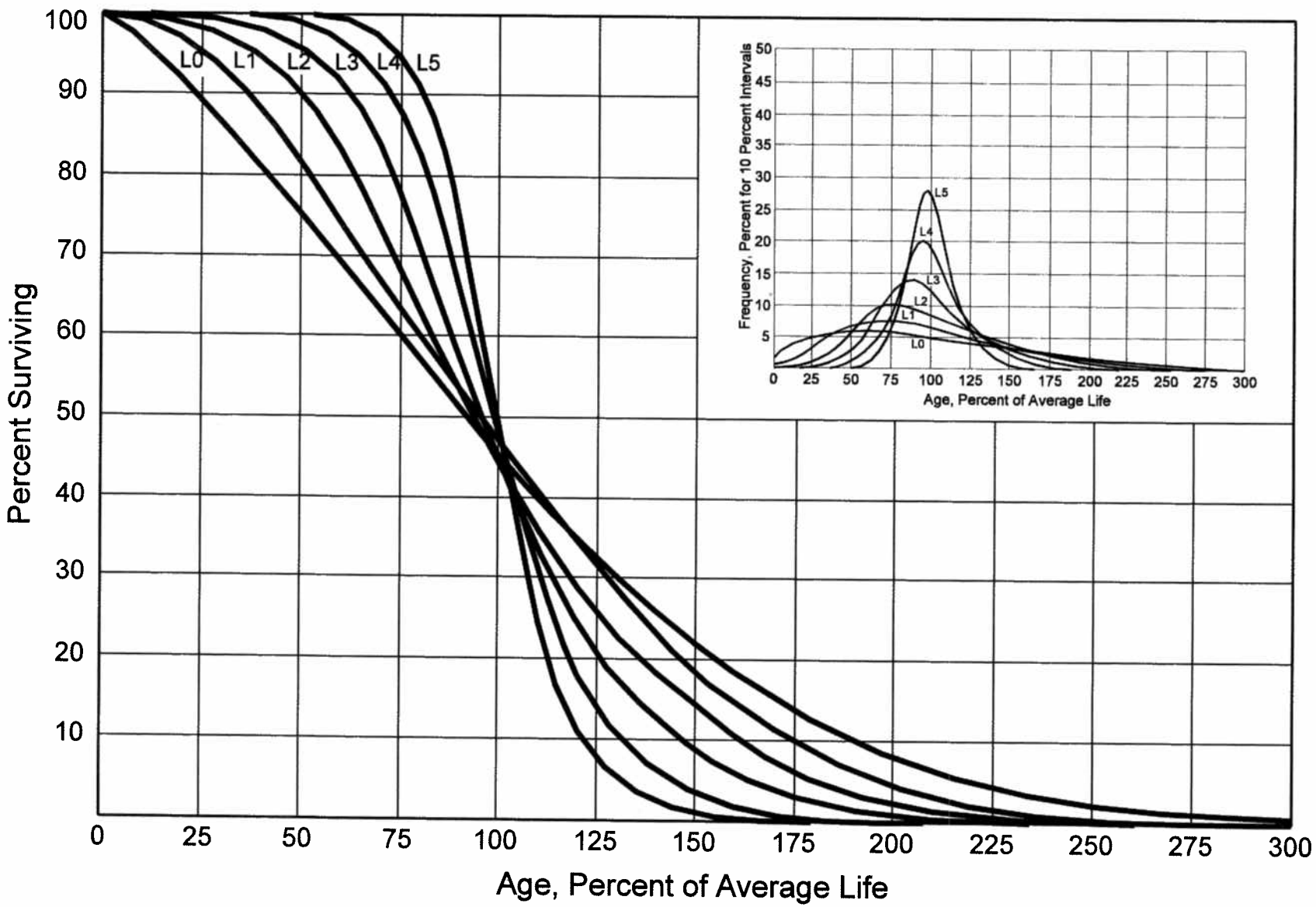

Figure 2. Left Modal or "L" Iowa Type Survivor Curves

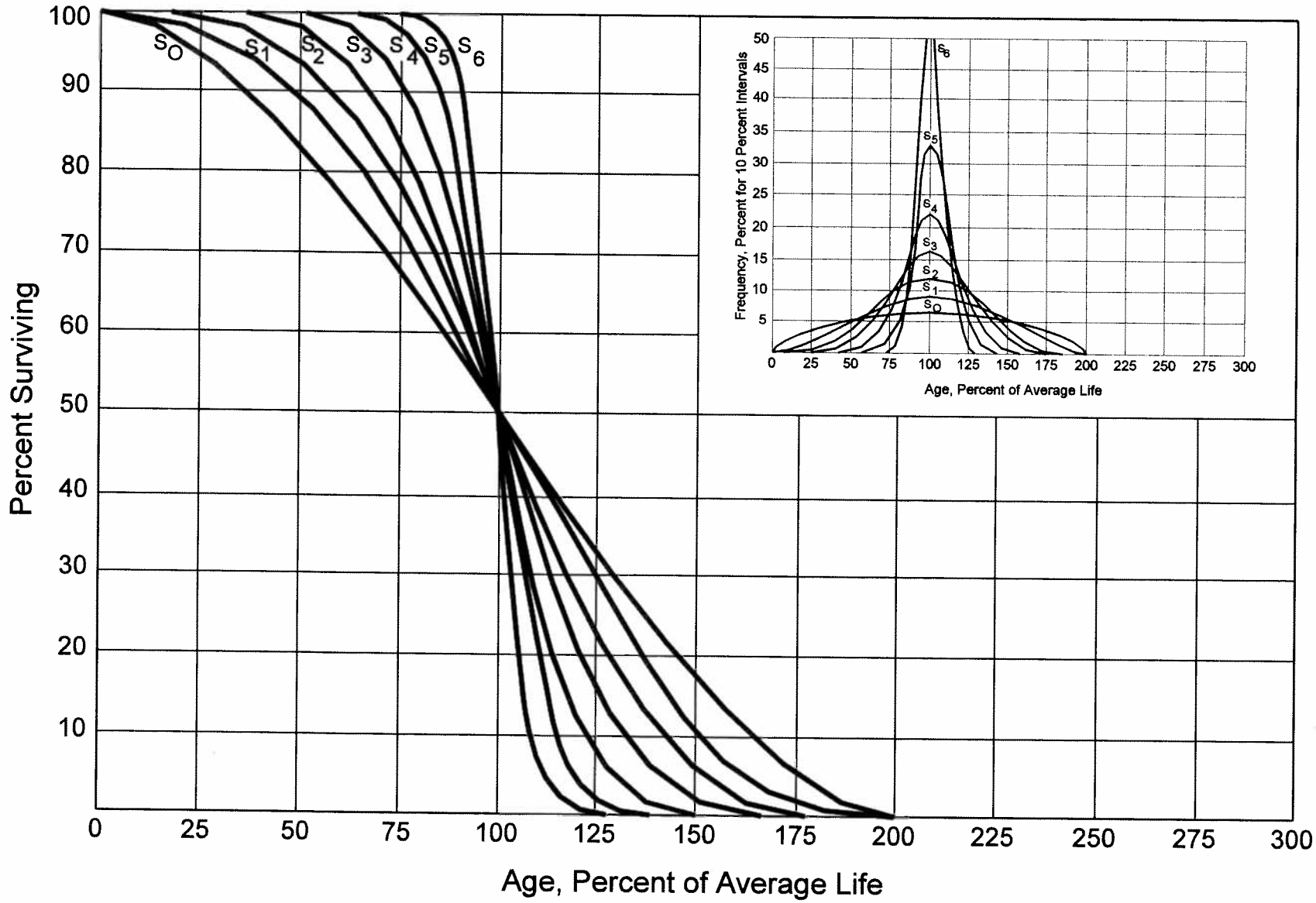

Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

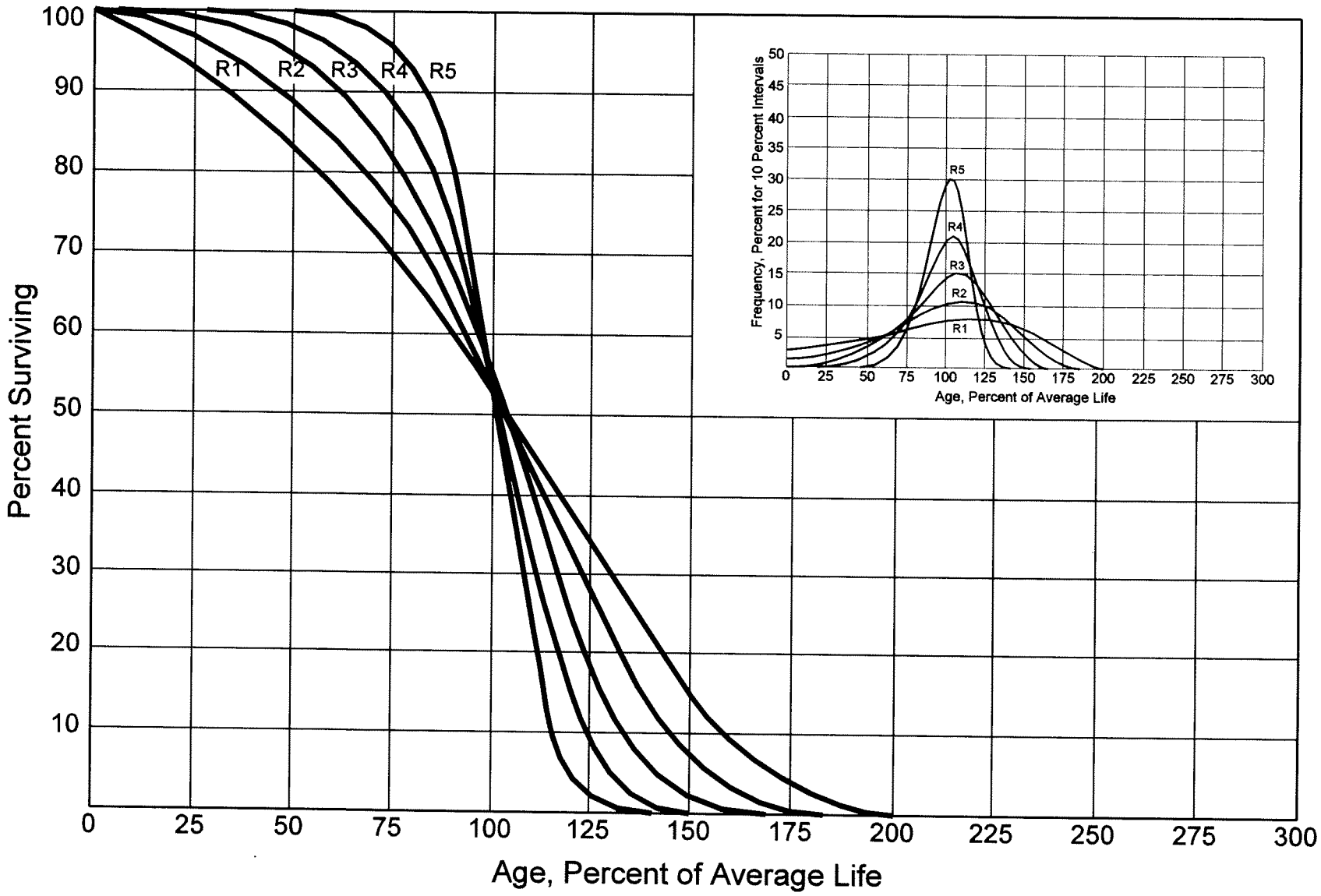

Figure 4. Right Modal or "R" Iowa Type Survivor Curves

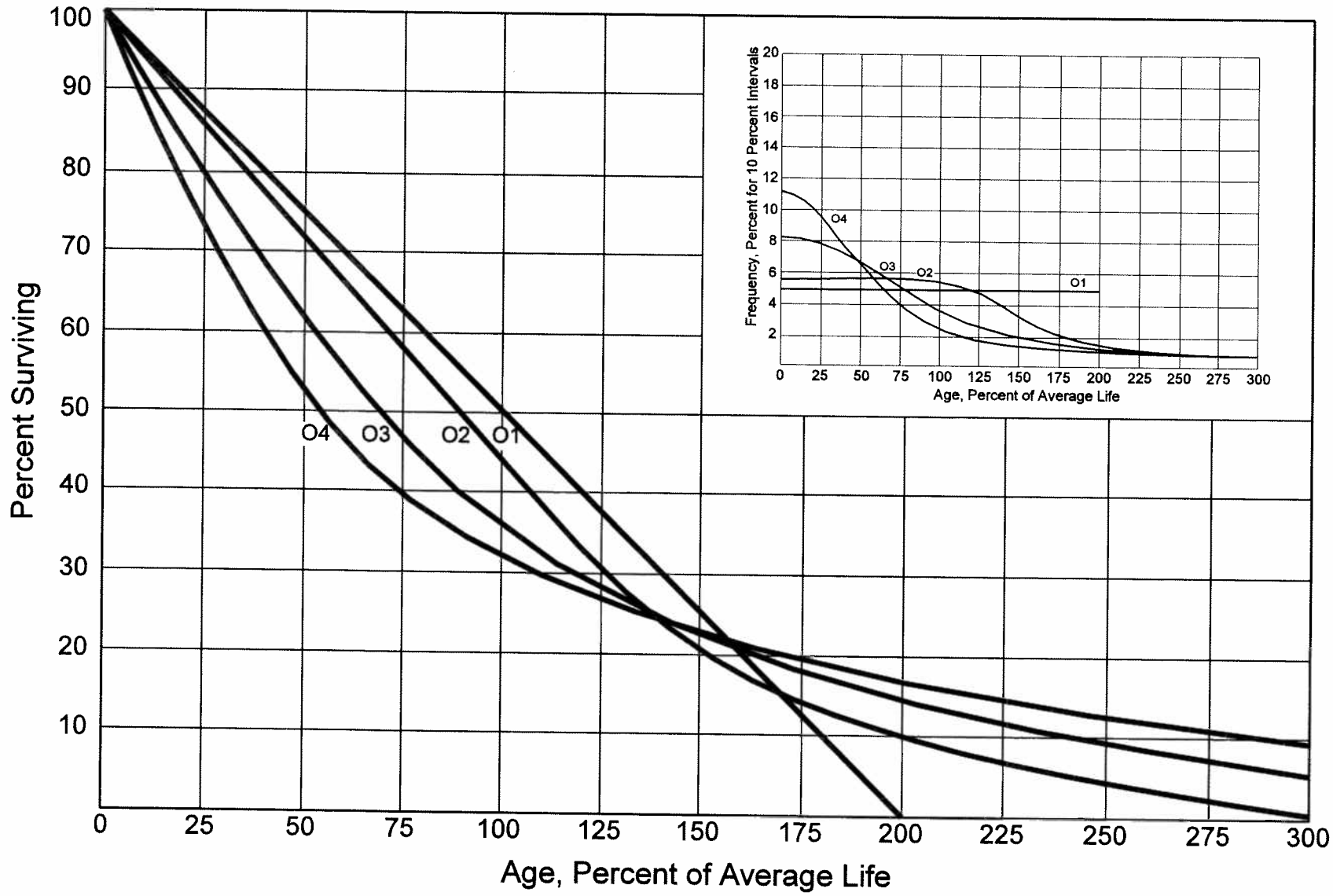

Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

four families, was published in 1935 in the form of the Experiment Station's Bulletin 125[1]. These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation[2]." In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis[3] presenting his development of the fourth family consisting of the four O type survivor curves.

Survivor curves for groups in which all property is expected to be retired concurrently, such as power plants, are obtained by truncating smooth survivor curves at an age before zero percent surviving is reached. Such groups to which truncated survivor curves are applicable are designated as life span groups. In life span groups of one or more vintages, future retirements of all property included in the group are anticipated to occur at a specific date or over a restricted range of future dates which are represented by an estimated probable retirement date. Survivor curves for life span groups can be developed using both available historical experience and known or forecasted retirement dates. The life span of both the original installation and a subsequent addition is the number of years which elapse between its installation and the final retirement of the group. During the life of the group as a whole, interim retirements normally occur between age zero and the maximum age to produce a survivor pattern which is referred to as an "interim survivor curve".

---

[1]Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College Engineering Experiment Station, Bulletin 125. 1935.

[2] Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[3]Couch, Frank V. B., Jr. Classification of Type O Retirement Characteristics of Industrial Property. Unpublished M.S. Thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

Retirement Rate Method of Life 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 or for which aged accounting experience is developed by statistically aging unaged amounts 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,"[3] "Engineering Valuation and Depreciation"[4] and "Methods of Estimating Utility Plant Life".[5]

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 beginnings 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 based on the age at retirement in years follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

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[3] Winfrey, Robley, Supra Note 1.

[4] Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

[5] A Report of the Engineering Subcommittee of the Depreciation Accounting Committee, Edison Electric Institute. Publication No. 51-23. Published 1952.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2001-2010 during which there were placements during the years 1996-2010. 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-13 and II-14. 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 1996 were retired in 2001. 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 stairstep line drawn on the table beginning with the 2001 retirements of 1996 installations and ending with the 2010 retirements of the 2005 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

TABLE 1. RETIREMENTS FOR EACH YEAR 2001-2010
SUMMARIZED BY AGE INTERVAL

Experience Band 2001-2010

Placement Band 1996-2010

Year Placed (1)	Retirements, Thousands of Dollars During Year 2001 (2)	2002 (3)	2003 (4)	2004 (5)	2005 (6)	2006 (7)	2007 (8)	2008 (9)	2009 (10)	2010 (11)	Total During Age Interval (12)	Age Interval (13)
1996	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1997	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1998	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1999	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2000	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2001	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2002		5	11	12	13	14	15	16	18	20	113	7½-8½
2003			6	12	13	15	16	17	19	19	124	6½-7½
2004				6	13	15	16	17	19	19	131	5½-6½
2005					7	14	16	17	19	20	143	4½-5½
2006						8	18	20	22	23	146	3½-4½
2007							9	20	22	25	150	2½-3½
2008								11	23	25	151	1½-2½
2009									11	24	153	½-1½
2010	—	—	—	—	—	—	—	—	—	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 2001-2010
SUMMARIZED BY AGE INTERVAL

Experience Band 2001-2010

Placement Band 1996-2010

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars — During Year 2001 (2)	2002 (3)	2003 (4)	2004 (5)	2005 (6)	2006 (7)	2007 (8)	2008 (9)	2009 (10)	2010 (11)	Total During Age Interval (12)	Age Interval (13)
1996	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
1997	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1998	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1999	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2000	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2001		-	-	-	-	-	-	-	-	-	(5)	8½-9½
2002		-	-	-	-	-	-	-	-	-	6	7½-8½
2003			-	-	-	-	-	-	-	-	-	6½-7½
2004				-	-	-	-	(12)[b]	-	-	-	5½-6½
2005					-	-	-	-	22[a]	-	-	4½-5½
2006						-	-	(19)[b]	-	-	10	3½-4½
2007							-	-	-	-	-	2½-3½
2008								-	-	(102)[c]	(121)	1½-2½
2009									-	-	-	½-1½
2010	—	—	—	—	—	—	—	—	—	—	-	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-16.

The surviving plant at the beginning of each year from 2001 through 2010 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 addition 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

TABLE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2001-2010
SUMMARIZED BY AGE INTERVAL

Experience Band 2001-2010

Placement Band 1996-2010

Year Placed (1)	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year: 2001 (2)	2002 (3)	2003 (4)	2004 (5)	2005 (6)	2006 (7)	2007 (8)	2008 (9)	2009 (10)	2010 (11)	Total at Beginning of Age Interval (12)	Age Interval (13)
1996	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1997	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1998	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1999	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2000	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2001	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2002		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2003			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2004				580[a]	574	561	546	530	501	482	3,057	5½-6½
2005					660[a]	653	639	623	628	609	3,789	4½-5½
2006						750[a]	742	724	685	663	4,332	3½-4½
2007							850[a]	841	821	799	4,955	2½-3½
2008								960[a]	949	926	5,719	1½-2½
2009									1,080[a]	1,069	6,579	½-1½
2010										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.

beginning of each successive transaction year. For example, the exposures for the installation year 2006 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

For the entire experience band 2001-2010, 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-18, 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

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

Experience Band 2001-2010 Placement Band 1996-2010

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (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
					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.

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.

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, assuming no contrary relevant factors external to the analysis of historical data.

Field Trips.

In order to be familiar with the operation of Bonneville Power Administration (BPA) and observe representative portions of the plant, a field trip was 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 was obtained during this field trip. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

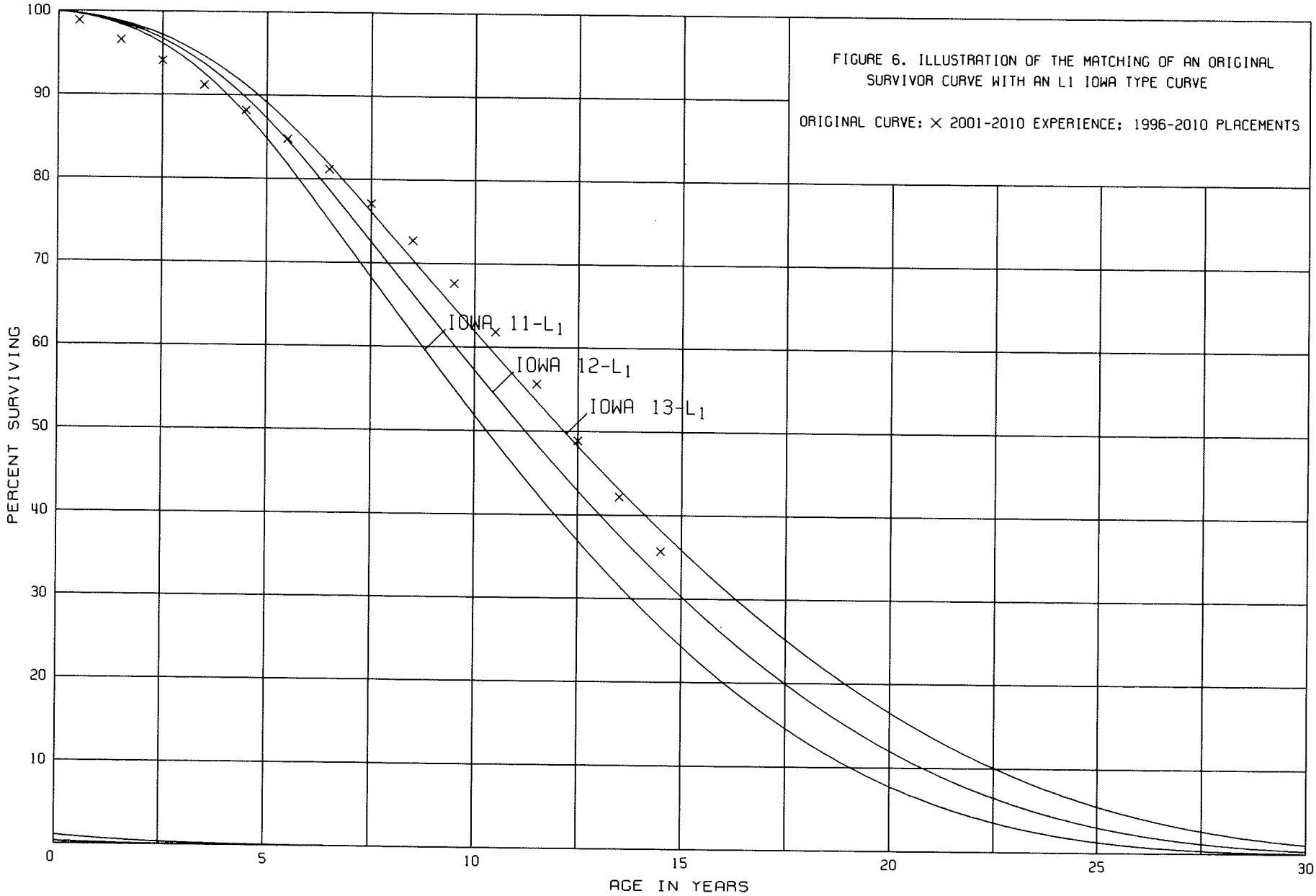


FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL CURVE: × 2001-2010 EXPERIENCE; 1996-2010 PLACEMENTS
IOWA 11-L1
IOWA 12-L1
IOWA 13-L1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

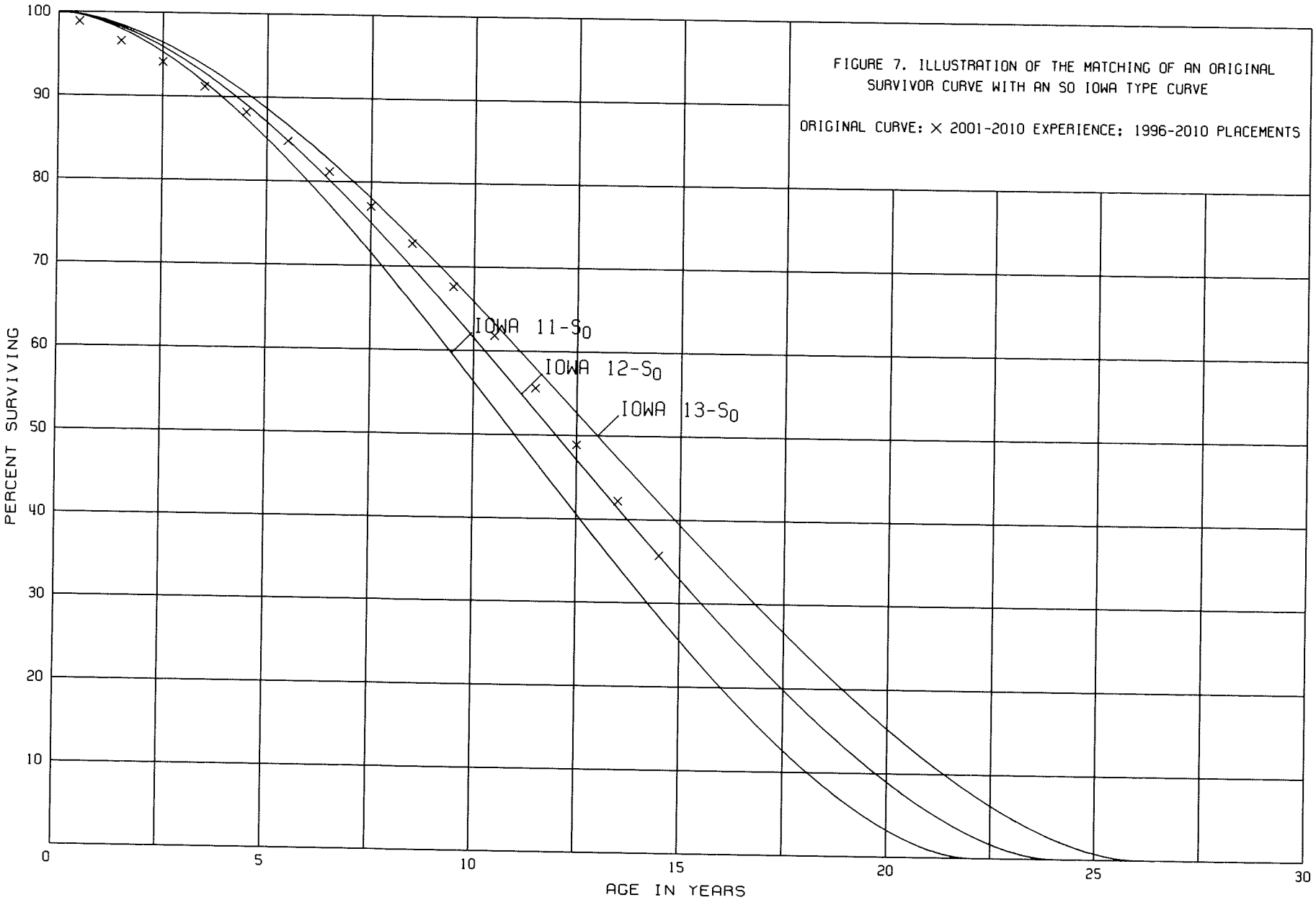


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN SO IOWA TYPE CURVE
ORIGINAL CURVE: X 2001-2010 EXPERIENCE: 1996-2010 PLACEMENTS
IOWA 11-S0
IOWA 12-S0
IOWA 13-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

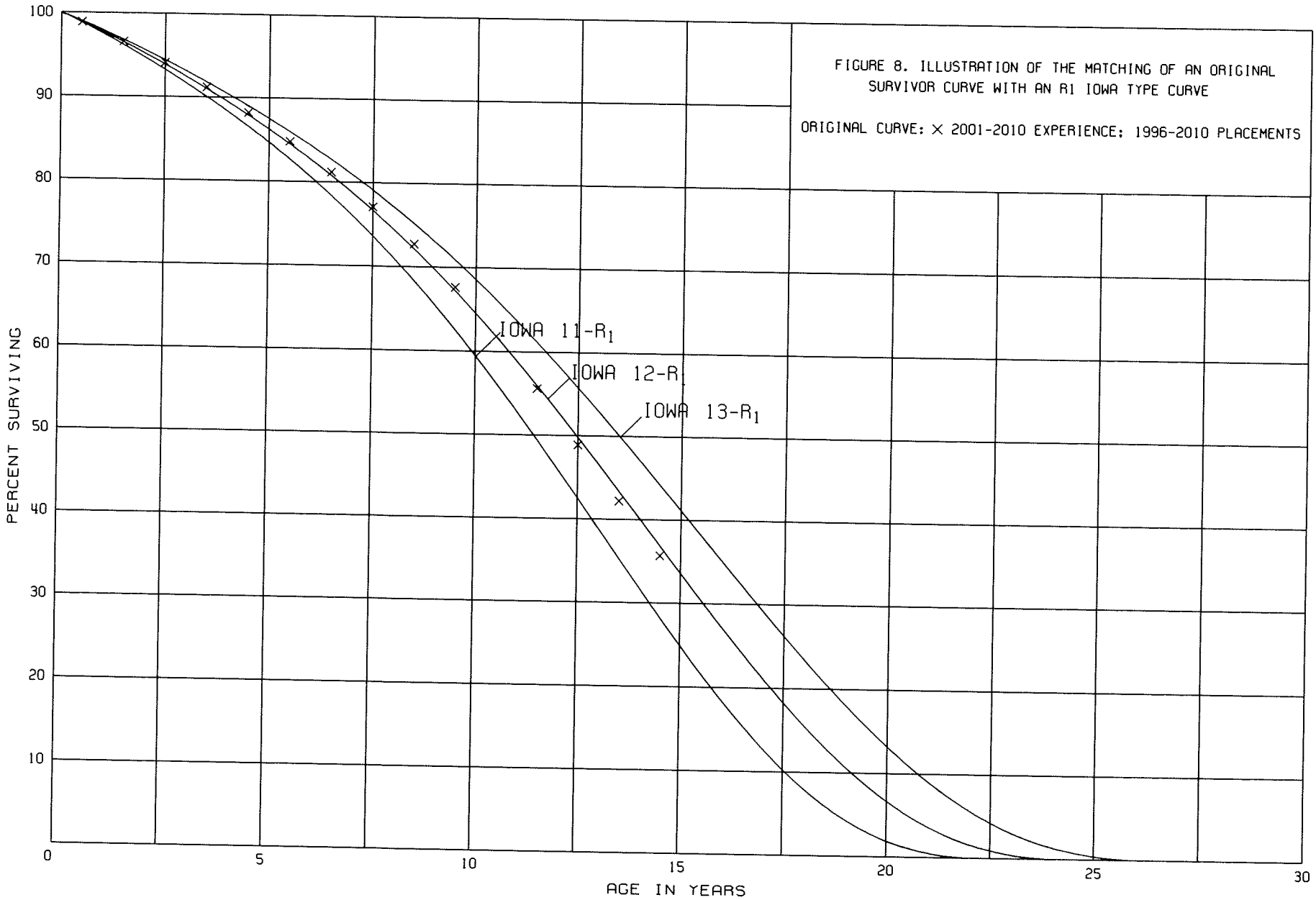


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL CURVE: X 2001-2010 EXPERIENCE: 1996-2010 PLACEMENTS
IOWA 11-R1
IOWA 12-R1
IOWA 13-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

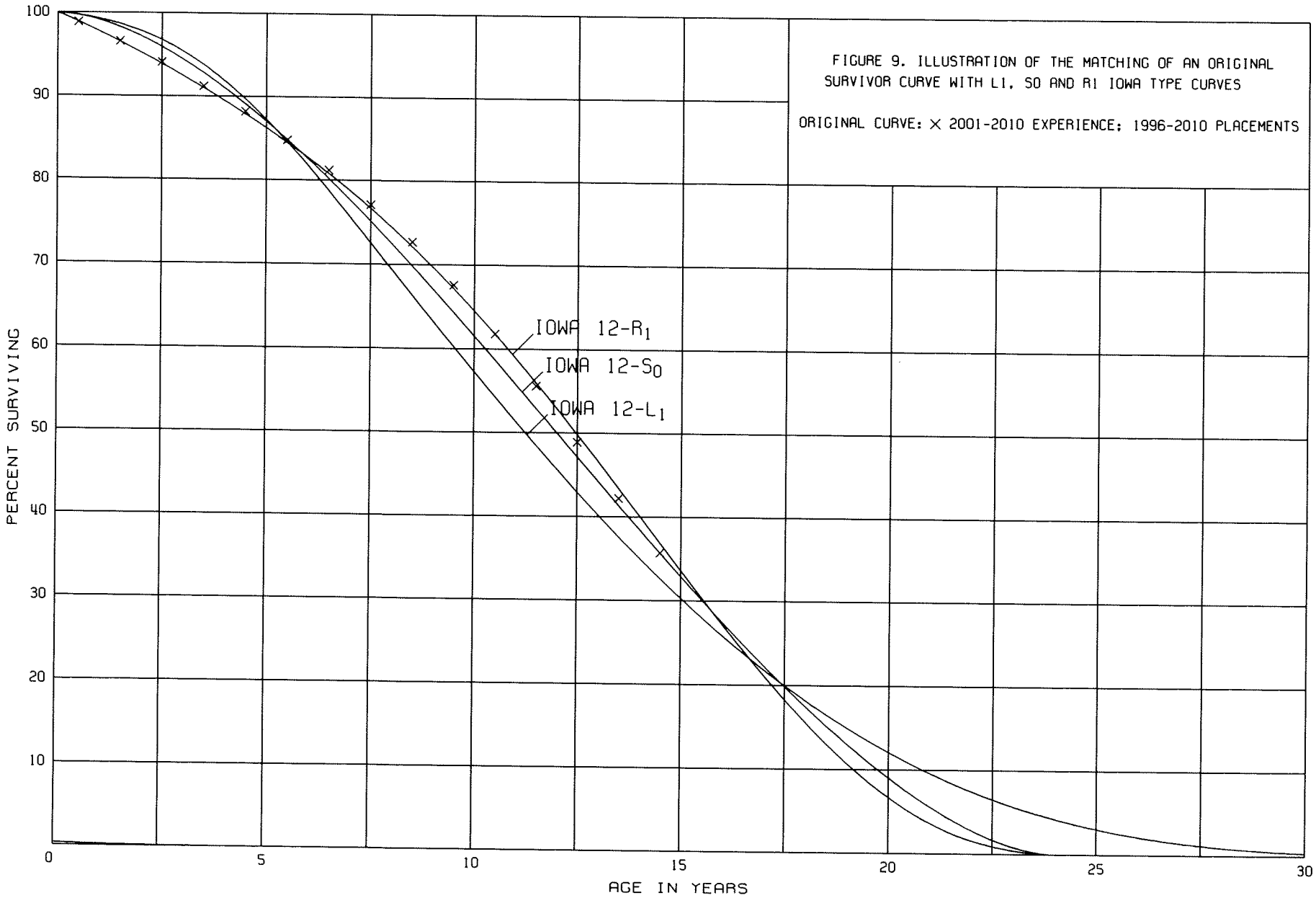


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH L1, S0 AND R1 IOWA TYPE CURVES
ORIGINAL CURVE: X 2001-2010 EXPERIENCE; 1996-2010 PLACEMENTS
IOWA 12-R1
IOWA 12-S0
IOWA 12-L1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

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

October 4 and 5, 2011

John Day Substation
Slatt Substation

March 22 and 23, 2005

Sifton Substation
Ditmer Control Center
Ross Substation
Ross Maintenance Facility
Alcoa Substation
St. Johns Substation
Keeler Substation

September 14, 1999

Celilo Converter Station
Big Eddy 230 kv Substation
Big Eddy 500 kv Substation
Cascade Locks Substation
Ross Substation
Ross Maintenance Facility
Ditmer Control Center

Service Life Considerations

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

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. The plant accounts or subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

Transmission Plant

352	Structures and Improvements
353	Station Equipment
355	Poles and Fixtures

General Plant

390	Structures and Improvements
392.1	Transportation Equipment - Rolling Stock
392.2	Transportation Equipment - Helicopters
392.3	Transportation Equipment - Airplanes
396.	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. Aged retirement and other plant accounting data were compiled for the years 1934 through 2010. These data were coded in the course of BPA's normal recordkeeping according to plant 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 survivor curve chart for the account is presented on page III-12 and the life tables for the experience bands, 1934-2010 and 1991-2010, plotted on the chart follow it.

Typical service lives for station equipment of other electric utilities range from 35 to 55 years. The historical indication of service life for the station equipment is well described by the 43-S0.5, as shown on page III-12, and is within the typical range. The Iowa 43-S0.5 survivor curve reflects the outlook of management and the industry, and is within the range of service lives estimated by other electric utilities for station equipment.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in the report, beginning on page III-7.

The survivor curve estimate for Account 354, Towers and Fixtures, is the Iowa 70-R3. The estimate is a reasonable interpretation of the results of the experience band analysis for the periods, 1929-2010 and 1991-2010, and is within the typical 45 to 75-year range of service lives estimated by other electric utilities. For Account 356, Overhead Conductors and Devices, the Iowa 55-R4 survivor curve is at the upper end of the range

of other estimates, 40 to 55 years, is a reasonable interpretation of a significant portion of the survivor curve through age 33, and reflects the outlook of management.

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.

Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled by account through 2010. 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 estimates relied partially on those analyses.

Statistical analyses of historical data for the period 1941 through 2010 for electric plant were analyzed. The analyses contributed significantly toward the net salvage

estimate for some plant accounts, which represent 85 percent of the depreciable plant, as follows:

Transmission Plant

352	Structures and Improvements
353	Station Equipment
354	Towers and Fixtures
355	Poles and Fixtures
356	Overhead Conductors and Clearing ROW
359	Roads and Trails

General Plant

392.1	Transportation Equipment - Rolling Stock
392.2	Transportation Equipment - Helicopters
396	Power Operated Equipment

Account 353, Station Equipment, and Account 356, Overhead Conductors and Clearing ROW, are used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1941 through 2010 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 1941-1943 through 2008-2010 periods were computed to smooth the annual amounts.

Cost of removal was relatively consistent until 1993, then fluctuated over the last fifteen years. The high cost of removal in 1993 and 1998 was a result of removal cost associated with large retirements being booked in subsequent years. Cost of removal for the seventy year period averaged 17 percent. Cost of removal for the most recent five years also averaged 17 percent.

Gross salvage was high for many years throughout the period but has trended downward over the most recent ten years. The most recent five-year average of 9 percent gross salvage reflects recent trends and the minimal market for most station equipment.

The net salvage percent based on the overall period 1941 through 2010 is 3 percent positive net salvage and based on the most recent five-year period is 9 percent negative net salvage. The range of estimates made by other electric companies for station equipment is negative 5 to negative 20 percent. The net salvage estimate for station equipment is negative 10 percent, is within the range of other estimates and reflects the recent statistical analyses trend over the last twenty year period.

For Account 356, Overhead Conductors and Clearing ROW, cost of removal has fluctuated throughout the period, but has generally increased over the last eight years. Cost of removal for the seventy year period averaged 55 percent. Cost of removal for the most recent five years averaged 77 percent.

Gross salvage was consistent until the late 1980s, then diminished to approximately zero until a recent increase for the last eight years. The most recent five-year average of 29 percent gross salvage reflects the market for copper within the system. The high salvage value is not expected to continue for many more years due to the small amount of copper left in the system.

The net salvage percent based on the overall period 1941 through 2010 is 36 percent negative net salvage and based on the most recent five-year period is 48 percent negative net salvage. The range of estimates made by other electric companies for overhead conductor is negative 15 to negative 45 percent. The net salvage estimate for overhead conductor is negative 40 percent, is within the range of other estimates and reflects the statistical analyses for the full seventy year period.

The net salvage percents for the remaining accounts representing 15 percent of plant were based on judgment incorporating estimates of previous studies of this and other electric utilities.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

Account	Amortization Period, Years
391, Office Furniture and Equipment	
Office Furniture	20
Data Processing	5
Software	5
393, Stores Equipment	30
394, Tools, Shop and Garage Equipment	25
395, Laboratory Equipment	15
397, Communication Equipment	15
398, Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of September 30, 2010, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the

amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART III. RESULTS OF STUDY

III. RESULTS OF STUDY

RECOMMENDATIONS

The calculated annual depreciation accrual rates set forth herein apply specifically to plant in service as of September 30, 2010, and provide a reasonable basis for the recovery of the original cost during the plant's remaining life. Periodic surveillance and revisions are normally required to maintain continued use of appropriate depreciation rates.

The depreciation rates should be reviewed periodically to reflect the changes that result from plant and reserve account activity. A depreciation reserve deficiency or surplus will develop if future capital expenditures and retirements vary significantly from those anticipated in this study. The survivor curves and net salvage percents used in this study should be the basis for the periodic recalculations. Complete depreciation studies which reevaluate these parameters should be performed every three to five years.

DESCRIPTION OF SUMMARY TABULATION

The table on pages III-4 and III-5 summarizes the results of the depreciation study. The table sets forth, by account, the estimated survivor curve, net salvage percent, original cost, book depreciation reserve, future accruals, calculated annual accrual amount and rate, and the composite remaining life.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, net salvage percents and the annual depreciation calculations are presented in three sections.

The section beginning on page III-6 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves

followed by a tabular presentation of the original life table(s) plotted on the chart. The supporting data for the net salvage percents and depreciation calculations are presented in the sections beginning on pages III-63 and III-110, respectively.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of net salvage data present gross salvage, cost of removal and net salvage. Each is expressed as a percent of the annual retirement amount. Totals for the 1941 through 2010 period, three-year moving averages and the most recent five-year average also are computed.

The tables of the calculated annual depreciation applicable to plant as of September 30, 2010 are presented in account sequence in the third section and indicate the estimated average survivor curves and net salvage percents used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy, and the calculated annual accrual.

BONNEVILLE POWER ADMINISTRATION
ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT SEPTEMBER 30, 2010

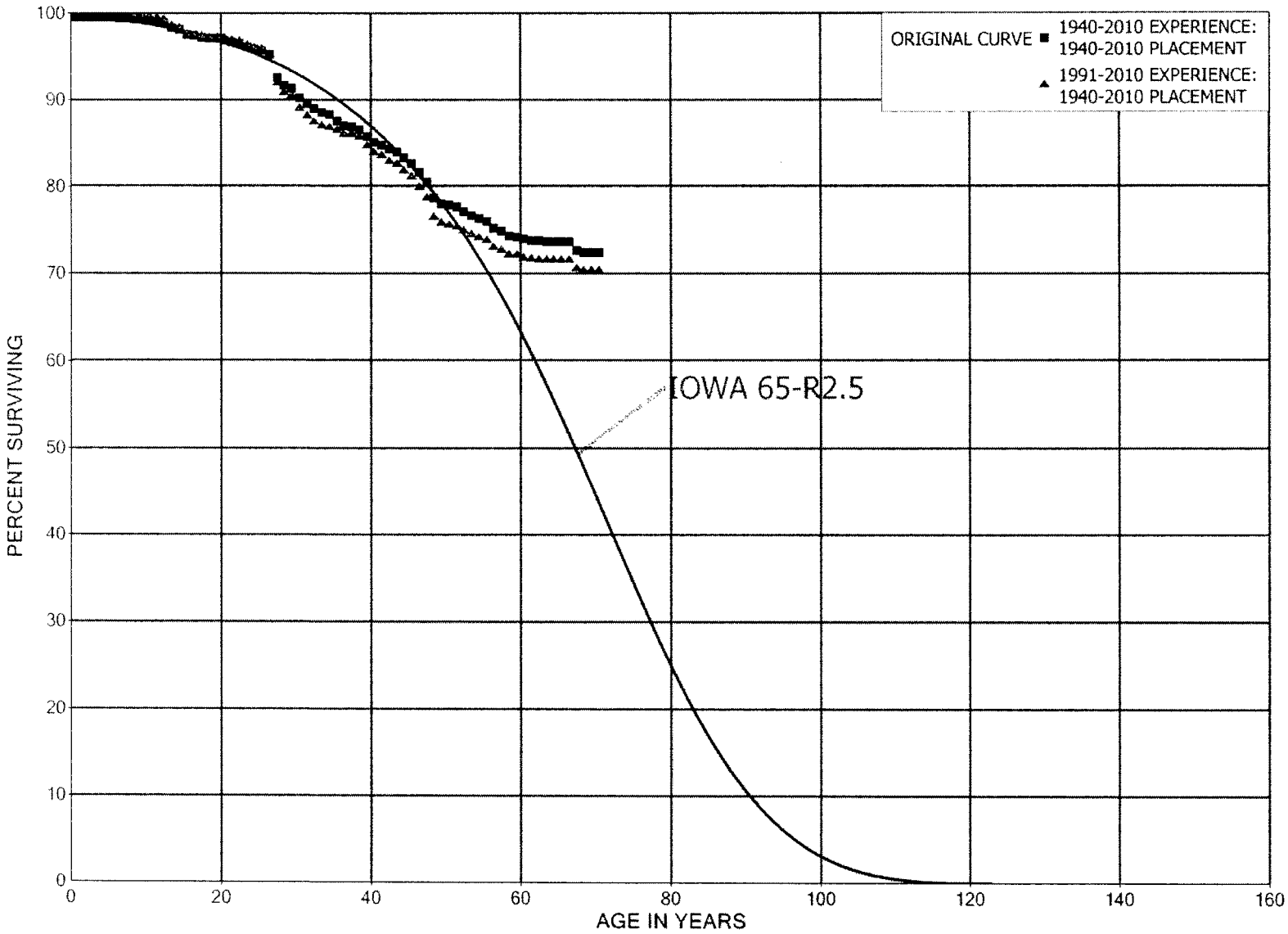
	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	COMPOSITE REMAINING LIFE (8)	ANNUAL ACCRUAL RATE PERCENT (9)=(7)/(4)
303.00	MISCELLANEOUS INTANGIBLE PLANT	40-SQ	0	9,558,538.92	294,925	9,263,614	353,092	26.2	3.69
	TRANSMISSION PLANT								
350.10	LAND AND LAND RIGHTS	30-SQ	0	22,446,084.86	1,446,002	21,000,083	750,499	28.0	3.34
350.11	LAND AND LAND RIGHTS	50-SQ	0	18,239,639.63	309,061	17,930,579	361,358	49.6	1.98
352.00	STRUCTURES AND IMPROVEMENTS	65-R2.5	(10)	282,715,686.91	74,076,050	236,911,206	4,981,900	47.6	1.76
353.00	STATION EQUIPMENT	43-S0.5	(10)	2,644,912,880.79	1,063,817,429	1,845,586,740	57,557,018	32.1	2.18
354.00	TOWERS AND FIXTURES	70-R3	(25)	994,997,734.07	481,059,417	762,687,751	16,556,319	46.1	1.66
355.00	POLES AND FIXTURES	55-R2.5	(75)	268,029,829.45	89,312,835	379,739,367	8,683,922	43.7	3.24
356.00	OVERHEAD CONDUCTORS AND CLEARING ROW	55-R4	(40)	1,078,519,821.13	697,790,715	812,137,035	28,085,022	28.9	2.60
358.00	UNDERGROUND CONDUCTORS AND DEVICES	40-S3	(5)	22,063,624.00	10,163,419	13,003,386	417,124	31.2	1.89
359.00	ROADS AND TRAILS	75-R3	(5)	113,119,233.54	30,931,434	87,843,761	1,580,518	55.6	1.40
	TOTAL TRANSMISSION PLANT			**5,445,044,534.38**	**2,448,906,362**	**4,176,839,908**	**118,973,680**	**35.1**	**2.18**
	GENERAL PLANT								
389.00	LAND AND LAND RIGHTS	15-SQ	0	103,080.33	14,767	88,313	6,613	13.4	6.42
390.00	STRUCTURES AND IMPROVEMENTS	60-R3	(5)	180,865,163.66	50,099,769	139,808,653	3,213,182	43.5	1.78
	OFFICE FURNITURE AND EQUIPMENT								
391.10	OFFICE FURNITURE	20-SQ	0	5,043,793.41	3,016,040	2,027,753	266,009	7.6	5.27
391.20	DATA PROCESSING	5-SQ	0	38,083,824.00	22,540,723	15,543,101	5,055,500	3.1	13.27
391.30	SOFTWARE	5-SQ	0	74,889,423.88	31,436,920	43,452,504	12,804,798	3.4	17.10
	TOTAL ACCOUNT 391			118,017,041.29	56,993,683	61,023,358	18,126,307		
	TRANSPORTATION EQUIPMENT								
392.10	ROLLING STOCK	19-S2.5	5	40,527,857.42	18,625,760	19,875,705	1,351,599	14.7	3.33
392.20	HELICOPTERS	14-R4	40	10,481,200.45	1,920,049	4,368,671	348,232	12.5	3.32
392.30	AIRPLANES	11-S2.5	25	8,656,305.86	1,714,245	4,777,984	545,432	8.8	6.30
	TOTAL ACCOUNT 392			59,665,363.73	22,260,054	29,022,360	2,245,263		
393.00	STORES EQUIPMENT	30-SQ	0	560,572.77	45,330	515,243	21,905	23.5	3.91
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	7,324,137.21	1,780,754	5,543,383	299,956	18.5	4.10
395.00	LABORATORY EQUIPMENT	15-SQ	0	32,763,443.67	17,854,891	14,908,553	2,254,447	6.6	6.88
396.00	POWER OPERATED EQUIPMENT	21-R1.5	0	27,264,877.05	7,114,918	20,149,959	1,471,112	13.7	5.40
397.00	COMMUNICATION EQUIPMENT	15-SQ	0	287,219,735.27	131,692,754	155,526,981	19,525,083	8.0	6.80
397.10	COMMUNICATION EQUIPMENT - TOWER AND BUILDINGS	25-S2	0	27,914,983.64	7,523,588	20,391,396	1,309,982	15.6	4.69
397.20	COMMUNICATION EQUIPMENT - FIBER OPTICS	25-S2.5	0	174,999,421.09	66,228,711	108,770,710	7,053,090	15.4	4.03
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	41,153,653.72	8,319,575	32,834,079	2,756,182	11.9	6.70
	TOTAL GENERAL PLANT			**957,851,473.43**	**369,928,794**	**588,582,988**	**58,283,122**	**10.1**	**6.08**
	TOTAL DEPRECIABLE PLANT			**6,412,454,546.73**	**2,819,130,081**	**4,774,686,510**	**177,609,894**		**2.77**

BONNEVILLE POWER ADMINISTRATION
ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT SEPTEMBER 30, 2010

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(7)/(4)
	NONDEPRECIABLE PLANT								
350.00	LAND			121,916,396.11	(3,827,540)				
389.00	LAND				2,457,521				
	TOTAL NONDEPRECIABLE PLANT			**121,916,396.11**	**(1,370,019)**				
	PLANT NOT IN STUDY								
	MANUAL CLEARING ROUNDING			6.00					
	FIN47			3,735,786.00					
	VAR BETWEEN DIST_LN AND DEPRECIATION/RETIREMENT TABLES IF FY02				(4,981.01)				
	PENNWALT SUBSTATION DISMANTLING				(1,922,411.76)				
	UNRECONCILED DIFFERENCE - 2005 AND PRIOR				34,414.07				
	UNRECONCILED DIFFERENCE - 2006				(0.70)				
	09RWIP0014 - CLEAR NEGATIVE BALANCE IN ACCOUNT 108450				(6,275,447.72)				
	MANUAL CLEAR				23,785,970.60				
	0000066686				(1,567,264.46)				
	PRIOR PERIOD DEPRECIATION CORRECTION				(1,630,155.14)				
	NEGATIVE SALVAGE - NON-ARO				(186,136,876.99)				
	SAN JUAN FIBER LEASE			360,930.00	64,663.50				
	ALL OTHER CAPITAL LEASES			43,323,579.00	7,956,053.72				
	MASTER LEASE - SPACE DAMPENERS			15,363,633.00	146,067.68				
	RWIP				(7,041,327.06)				
	TOTAL PLANT NOT IN STUDY			**62,783,934.00**	**(172,591,295)**				
	TOTAL ELECTRIC PLANT			**6,597,154,876.84**	**2,645,168,767**	**4,774,686,510**	**177,609,894**		

SERVICE LIFE STATISTICS

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2010 EXPERIENCE BAND 1940-2010

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	299,858,397	1,415,410	0.0047	0.9953	100.00
0.5	297,418,955		0.0000	1.0000	99.53
1.5	287,172,398	20,945	0.0001	0.9999	99.53
2.5	280,811,890	5,660	0.0000	1.0000	99.52
3.5	272,684,409	75,790	0.0003	0.9997	99.52
4.5	260,490,874	58,104	0.0002	0.9998	99.49
5.5	253,516,300	68,585	0.0003	0.9997	99.47
6.5	247,141,133	144,460	0.0006	0.9994	99.44
7.5	239,454,251	254,335	0.0011	0.9989	99.38
8.5	231,783,338	7,350	0.0000	1.0000	99.28
9.5	228,870,421	472,847	0.0021	0.9979	99.28
10.5	226,548,576	198,269	0.0009	0.9991	99.07
11.5	220,689,774	287,579	0.0013	0.9987	98.98
12.5	212,404,610	1,211,595	0.0057	0.9943	98.85
13.5	205,505,191	382,674	0.0019	0.9981	98.29
14.5	192,858,515	1,187,570	0.0062	0.9938	98.11
15.5	179,875,905	213,236	0.0012	0.9988	97.50
16.5	151,860,091	253,450	0.0017	0.9983	97.39
17.5	143,579,447	237,390	0.0017	0.9983	97.23
18.5	140,137,989	40,157	0.0003	0.9997	97.06
19.5	133,094,438	228,007	0.0017	0.9983	97.04
20.5	129,198,767	289,186	0.0022	0.9978	96.87
21.5	102,706,410	135,494	0.0013	0.9987	96.65
22.5	93,846,242	437,631	0.0047	0.9953	96.53
23.5	85,636,050	233,623	0.0027	0.9973	96.08
24.5	79,777,256	121,549	0.0015	0.9985	95.81
25.5	71,540,328	397,053	0.0056	0.9944	95.67
26.5	63,939,501	1,772,284	0.0277	0.9723	95.14
27.5	57,120,020	565,592	0.0099	0.9901	92.50
28.5	54,599,965	183,297	0.0034	0.9966	91.58
29.5	51,807,780	637,117	0.0123	0.9877	91.28
30.5	49,626,249	360,783	0.0073	0.9927	90.15
31.5	48,432,396	313,488	0.0065	0.9935	89.50
32.5	46,898,126	200,173	0.0043	0.9957	88.92
33.5	44,489,285	123,050	0.0028	0.9972	88.54
34.5	42,543,671	360,823	0.0085	0.9915	88.29
35.5	38,719,349	249,126	0.0064	0.9936	87.55
36.5	37,452,783	55,168	0.0015	0.9985	86.98
37.5	35,364,725	120,600	0.0034	0.9966	86.85
38.5	33,029,626	308,734	0.0093	0.9907	86.56

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2010 EXPERIENCE BAND 1940-2010

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	31,365,387	244,810	0.0078	0.9922	85.75
40.5	19,811,572	82,455	0.0042	0.9958	85.08
41.5	17,772,935	100,140	0.0056	0.9944	84.73
42.5	15,061,260	56,814	0.0038	0.9962	84.25
43.5	13,920,103	99,976	0.0072	0.9928	83.93
44.5	13,223,892	116,656	0.0088	0.9912	83.33
45.5	12,941,797	156,379	0.0121	0.9879	82.59
46.5	12,175,233	161,558	0.0133	0.9867	81.59
47.5	11,845,680	274,823	0.0232	0.9768	80.51
48.5	11,040,150	94,569	0.0086	0.9914	78.64
49.5	10,559,085	19,204	0.0018	0.9982	77.97
50.5	10,384,687	27,290	0.0026	0.9974	77.83
51.5	10,055,679	70,845	0.0070	0.9930	77.62
52.5	9,454,243	54,802	0.0058	0.9942	77.08
53.5	8,424,456	35,529	0.0042	0.9958	76.63
54.5	7,848,334	39,888	0.0051	0.9949	76.31
55.5	6,970,452	67,787	0.0097	0.9903	75.92
56.5	6,067,064	29,927	0.0049	0.9951	75.18
57.5	4,639,409	34,848	0.0075	0.9925	74.81
58.5	4,296,968	2,060	0.0005	0.9995	74.25
59.5	3,889,866	16,262	0.0042	0.9958	74.21
60.5	3,216,523	7,137	0.0022	0.9978	73.90
61.5	3,142,012	2,813	0.0009	0.9991	73.74
62.5	2,858,674	1,331	0.0005	0.9995	73.67
63.5	2,795,029		0.0000	1.0000	73.64
64.5	2,643,462		0.0000	1.0000	73.64
65.5	2,611,430		0.0000	1.0000	73.64
66.5	2,596,524	34,400	0.0132	0.9868	73.64
67.5	1,997,621	6,871	0.0034	0.9966	72.66
68.5	1,382,054		0.0000	1.0000	72.41
69.5	475,480		0.0000	1.0000	72.41
70.5					72.41

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2010 EXPERIENCE BAND 1991-2010

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	163,492,145		0.0000	1.0000	100.00
0.5	162,046,340		0.0000	1.0000	100.00
1.5	178,323,454		0.0000	1.0000	100.00
2.5	181,345,407	1	0.0000	1.0000	100.00
3.5	181,057,379	57,285	0.0003	0.9997	100.00
4.5	174,554,177	4,717	0.0000	1.0000	99.97
5.5	176,483,064	65,583	0.0004	0.9996	99.97
6.5	177,675,262	130,894	0.0007	0.9993	99.93
7.5	175,742,814	225,980	0.0013	0.9987	99.85
8.5	170,526,494	1	0.0000	1.0000	99.73
9.5	170,782,568	434,114	0.0025	0.9975	99.73
10.5	170,299,738	167,772	0.0010	0.9990	99.47
11.5	165,713,418	271,537	0.0016	0.9984	99.38
12.5	159,241,676	1,162,974	0.0073	0.9927	99.21
13.5	155,113,606	306,857	0.0020	0.9980	98.49
14.5	144,818,163	1,136,862	0.0079	0.9921	98.29
15.5	135,654,627	126,996	0.0009	0.9991	97.52
16.5	108,962,330	140,729	0.0013	0.9987	97.43
17.5	103,004,503	127,960	0.0012	0.9988	97.30
18.5	102,204,032		0.0000	1.0000	97.18
19.5	96,620,267	122,546	0.0013	0.9987	97.18
20.5	106,574,810	205,003	0.0019	0.9981	97.06
21.5	82,560,019	120,397	0.0015	0.9985	96.87
22.5	76,676,386	365,678	0.0048	0.9952	96.73
23.5	69,915,178	199,773	0.0029	0.9971	96.27
24.5	64,773,090	98,712	0.0015	0.9985	96.00
25.5	56,781,390	374,542	0.0066	0.9934	95.85
26.5	49,819,903	1,763,014	0.0354	0.9646	95.22
27.5	43,298,712	515,377	0.0119	0.9881	91.85
28.5	41,413,840	169,582	0.0041	0.9959	90.75
29.5	39,067,108	637,117	0.0163	0.9837	90.38
30.5	37,062,092	338,428	0.0091	0.9909	88.91
31.5	36,264,679	281,049	0.0077	0.9923	88.10
32.5	35,466,519	177,920	0.0050	0.9950	87.41
33.5	34,274,041	104,421	0.0030	0.9970	86.98
34.5	33,095,764	113,500	0.0034	0.9966	86.71
35.5	30,557,284	143,216	0.0047	0.9953	86.41
36.5	30,464,100	38,911	0.0013	0.9987	86.01
37.5	30,026,278	105,202	0.0035	0.9965	85.90
38.5	28,149,668	308,734	0.0110	0.9890	85.60

BONNEVILLE POWER ADMINISTRATION

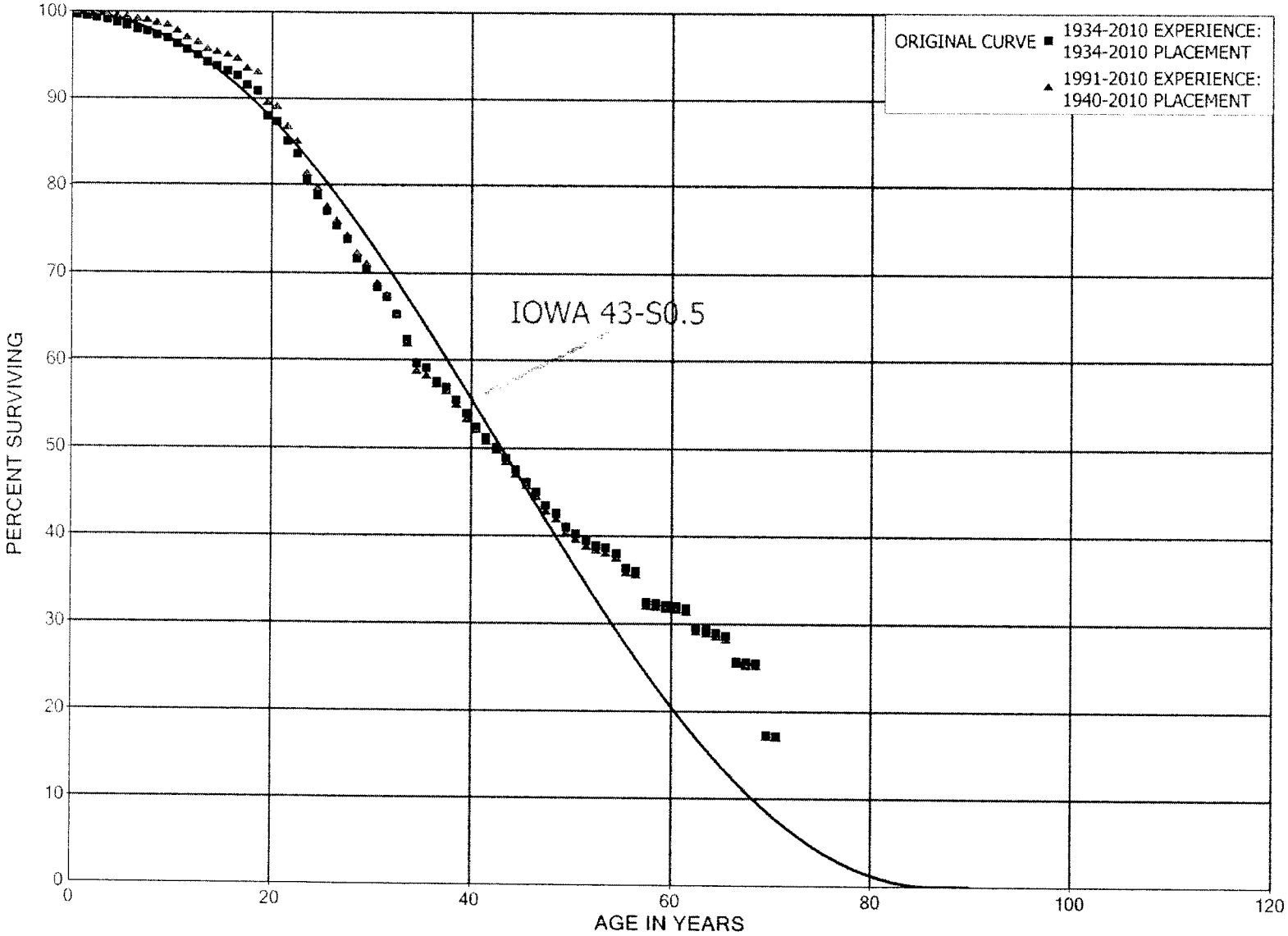
ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2010 EXPERIENCE BAND 1991-2010

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	26,966,155	244,810	0.0091	0.9909	84.66
40.5	16,197,919	81,993	0.0051	0.9949	83.89
41.5	14,297,057	99,766	0.0070	0.9930	83.47
42.5	11,931,317	52,300	0.0044	0.9956	82.88
43.5	10,863,333	99,910	0.0092	0.9908	82.52
44.5	10,331,361	89,264	0.0086	0.9914	81.76
45.5	10,108,690	151,918	0.0150	0.9850	81.05
46.5	9,369,493	139,158	0.0149	0.9851	79.84
47.5	9,688,674	274,823	0.0284	0.9716	78.65
48.5	9,611,010	93,069	0.0097	0.9903	76.42
49.5	10,055,989	19,204	0.0019	0.9981	75.68
50.5	10,384,687	27,290	0.0026	0.9974	75.53
51.5	10,055,679	70,845	0.0070	0.9930	75.34
52.5	9,454,243	54,802	0.0058	0.9942	74.81
53.5	8,424,456	35,529	0.0042	0.9958	74.37
54.5	7,848,334	39,888	0.0051	0.9949	74.06
55.5	6,970,452	67,787	0.0097	0.9903	73.68
56.5	6,067,064	29,927	0.0049	0.9951	72.97
57.5	4,639,409	34,848	0.0075	0.9925	72.61
58.5	4,296,968	2,060	0.0005	0.9995	72.06
59.5	3,889,866	16,262	0.0042	0.9958	72.03
60.5	3,216,523	7,137	0.0022	0.9978	71.72
61.5	3,142,012	2,813	0.0009	0.9991	71.57
62.5	2,858,674	1,331	0.0005	0.9995	71.50
63.5	2,795,029		0.0000	1.0000	71.47
64.5	2,643,462		0.0000	1.0000	71.47
65.5	2,611,430		0.0000	1.0000	71.47
66.5	2,596,524	34,400	0.0132	0.9868	71.47
67.5	1,997,621	6,871	0.0034	0.9966	70.52
68.5	1,382,054		0.0000	1.0000	70.28
69.5	475,480		0.0000	1.0000	70.28
70.5					70.28

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 353.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2010 EXPERIENCE BAND 1934-2010

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	3,285,095,902	11,686,134	0.0036	0.9964	100.00
0.5	3,181,457,572	4,833,834	0.0015	0.9985	99.64
1.5	2,997,945,284	5,417,859	0.0018	0.9982	99.49
2.5	2,898,697,849	8,024,445	0.0028	0.9972	99.31
3.5	2,815,438,817	8,869,595	0.0032	0.9968	99.04
4.5	2,723,144,824	10,060,708	0.0037	0.9963	98.73
5.5	2,615,898,305	9,856,031	0.0038	0.9962	98.36
6.5	2,457,997,990	7,779,256	0.0032	0.9968	97.99
7.5	2,330,287,697	8,720,735	0.0037	0.9963	97.68
8.5	2,230,939,446	8,128,304	0.0036	0.9964	97.32
9.5	2,161,129,187	13,972,383	0.0065	0.9935	96.96
10.5	2,102,854,949	16,433,132	0.0078	0.9922	96.33
11.5	2,060,283,311	12,661,022	0.0061	0.9939	95.58
12.5	1,995,861,655	16,881,813	0.0085	0.9915	94.99
13.5	1,902,114,552	9,817,071	0.0052	0.9948	94.19
14.5	1,786,213,856	9,582,580	0.0054	0.9946	93.70
15.5	1,712,546,683	11,556,981	0.0067	0.9933	93.20
16.5	1,464,078,616	16,061,754	0.0110	0.9890	92.57
17.5	1,371,936,837	10,129,203	0.0074	0.9926	91.56
18.5	1,239,759,728	39,892,848	0.0322	0.9678	90.88
19.5	1,099,679,151	8,875,869	0.0081	0.9919	87.96
20.5	1,035,064,395	25,567,680	0.0247	0.9753	87.25
21.5	898,936,983	15,289,886	0.0170	0.9830	85.09
22.5	864,101,088	32,968,502	0.0382	0.9618	83.64
23.5	793,573,039	15,510,551	0.0195	0.9805	80.45
24.5	754,409,765	17,839,818	0.0236	0.9764	78.88
25.5	686,227,619	13,976,162	0.0204	0.9796	77.01
26.5	615,168,588	12,731,610	0.0207	0.9793	75.45
27.5	563,994,976	17,242,228	0.0306	0.9694	73.88
28.5	510,908,826	9,008,501	0.0176	0.9824	71.63
29.5	462,795,913	13,240,331	0.0286	0.9714	70.36
30.5	428,207,774	6,833,060	0.0160	0.9840	68.35
31.5	405,189,230	12,017,696	0.0297	0.9703	67.26
32.5	356,883,031	15,450,167	0.0433	0.9567	65.26
33.5	316,860,366	13,722,757	0.0433	0.9567	62.44
34.5	279,413,155	2,825,506	0.0101	0.9899	59.73
35.5	252,367,741	6,265,904	0.0248	0.9752	59.13
36.5	231,616,023	2,797,300	0.0121	0.9879	57.66
37.5	214,183,283	5,685,549	0.0265	0.9735	56.97
38.5	196,373,887	5,237,792	0.0267	0.9733	55.45

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2010 EXPERIENCE BAND 1934-2010

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	180,685,580	5,183,683	0.0287	0.9713	53.98
40.5	137,395,206	3,170,216	0.0231	0.9769	52.43
41.5	124,550,405	2,704,231	0.0217	0.9783	51.22
42.5	111,709,279	2,890,473	0.0259	0.9741	50.10
43.5	99,415,087	2,664,983	0.0268	0.9732	48.81
44.5	88,171,542	2,613,154	0.0296	0.9704	47.50
45.5	82,530,919	2,082,069	0.0252	0.9748	46.09
46.5	78,625,908	2,737,989	0.0348	0.9652	44.93
47.5	73,580,666	1,475,941	0.0201	0.9799	43.36
48.5	69,130,359	2,563,537	0.0371	0.9629	42.50
49.5	61,731,586	1,146,187	0.0186	0.9814	40.92
50.5	57,824,011	1,116,816	0.0193	0.9807	40.16
51.5	50,248,157	639,581	0.0127	0.9873	39.38
52.5	45,931,559	358,982	0.0078	0.9922	38.88
53.5	38,436,971	587,466	0.0153	0.9847	38.58
54.5	31,922,374	1,468,928	0.0460	0.9540	37.99
55.5	25,492,941	167,809	0.0066	0.9934	36.24
56.5	22,514,140	2,263,357	0.1005	0.8995	36.00
57.5	13,518,895	40,625	0.0030	0.9970	32.38
58.5	11,556,552	84,185	0.0073	0.9927	32.29
59.5	8,822,586	28,307	0.0032	0.9968	32.05
60.5	7,664,697	50,869	0.0066	0.9934	31.95
61.5	5,459,962	389,247	0.0713	0.9287	31.74
62.5	4,065,820	30,528	0.0075	0.9925	29.47
63.5	4,005,767	44,121	0.0110	0.9890	29.25
64.5	3,664,954	43,989	0.0120	0.9880	28.93
65.5	3,355,995	337,394	0.1005	0.8995	28.58
66.5	3,009,668	14,136	0.0047	0.9953	25.71
67.5	2,485,383	4,120	0.0017	0.9983	25.59
68.5	1,341,392	434,750	0.3241	0.6759	25.55
69.5	122,356	714	0.0058	0.9942	17.27
70.5					17.17

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2010 EXPERIENCE BAND 1991-2010

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	1,987,375,643	2,678,108	0.0013	0.9987	100.00
0.5	1,939,316,850	1,296,030	0.0007	0.9993	99.87
1.5	1,901,646,080	2,033,570	0.0011	0.9989	99.80
2.5	1,831,975,744	2,226,952	0.0012	0.9988	99.69
3.5	1,792,158,923	2,627,178	0.0015	0.9985	99.57
4.5	1,731,463,066	3,385,838	0.0020	0.9980	99.42
5.5	1,709,844,153	3,245,191	0.0019	0.9981	99.23
6.5	1,632,702,411	2,499,821	0.0015	0.9985	99.04
7.5	1,554,782,614	4,006,365	0.0026	0.9974	98.89
8.5	1,503,578,118	3,949,953	0.0026	0.9974	98.64
9.5	1,489,644,323	9,117,011	0.0061	0.9939	98.38
10.5	1,463,736,389	12,346,598	0.0084	0.9916	97.77
11.5	1,450,477,116	7,513,046	0.0052	0.9948	96.95
12.5	1,445,444,517	13,207,742	0.0091	0.9909	96.45
13.5	1,392,709,108	4,487,015	0.0032	0.9968	95.57
14.5	1,313,312,234	4,926,145	0.0038	0.9962	95.26
15.5	1,273,389,973	5,861,959	0.0046	0.9954	94.90
16.5	1,052,782,979	11,761,236	0.0112	0.9888	94.46
17.5	987,906,253	5,290,182	0.0054	0.9946	93.41
18.5	883,327,417	33,166,360	0.0375	0.9625	92.91
19.5	765,923,417	4,362,585	0.0057	0.9943	89.42
20.5	788,238,119	20,711,922	0.0263	0.9737	88.91
21.5	689,227,354	12,740,969	0.0185	0.9815	86.57
22.5	685,873,663	29,970,891	0.0437	0.9563	84.97
23.5	632,304,808	12,672,783	0.0200	0.9800	81.26
24.5	608,652,609	15,984,557	0.0263	0.9737	79.63
25.5	548,126,533	12,372,057	0.0226	0.9774	77.54
26.5	482,651,346	10,139,271	0.0210	0.9790	75.79
27.5	438,503,497	11,780,304	0.0269	0.9731	74.20
28.5	395,916,662	6,648,376	0.0168	0.9832	72.21
29.5	357,614,753	11,538,179	0.0323	0.9677	70.99
30.5	328,234,081	6,266,397	0.0191	0.9809	68.70
31.5	314,597,115	9,855,173	0.0313	0.9687	67.39
32.5	276,981,966	14,483,051	0.0523	0.9477	65.28
33.5	247,993,159	12,508,046	0.0504	0.9496	61.87
34.5	221,256,882	2,041,609	0.0092	0.9908	58.75
35.5	204,164,954	3,655,972	0.0179	0.9821	58.20
36.5	192,183,042	2,419,814	0.0126	0.9874	57.16
37.5	187,427,541	5,396,393	0.0288	0.9712	56.44
38.5	173,916,965	5,126,072	0.0295	0.9705	54.82

BONNEVILLE POWER ADMINISTRATION

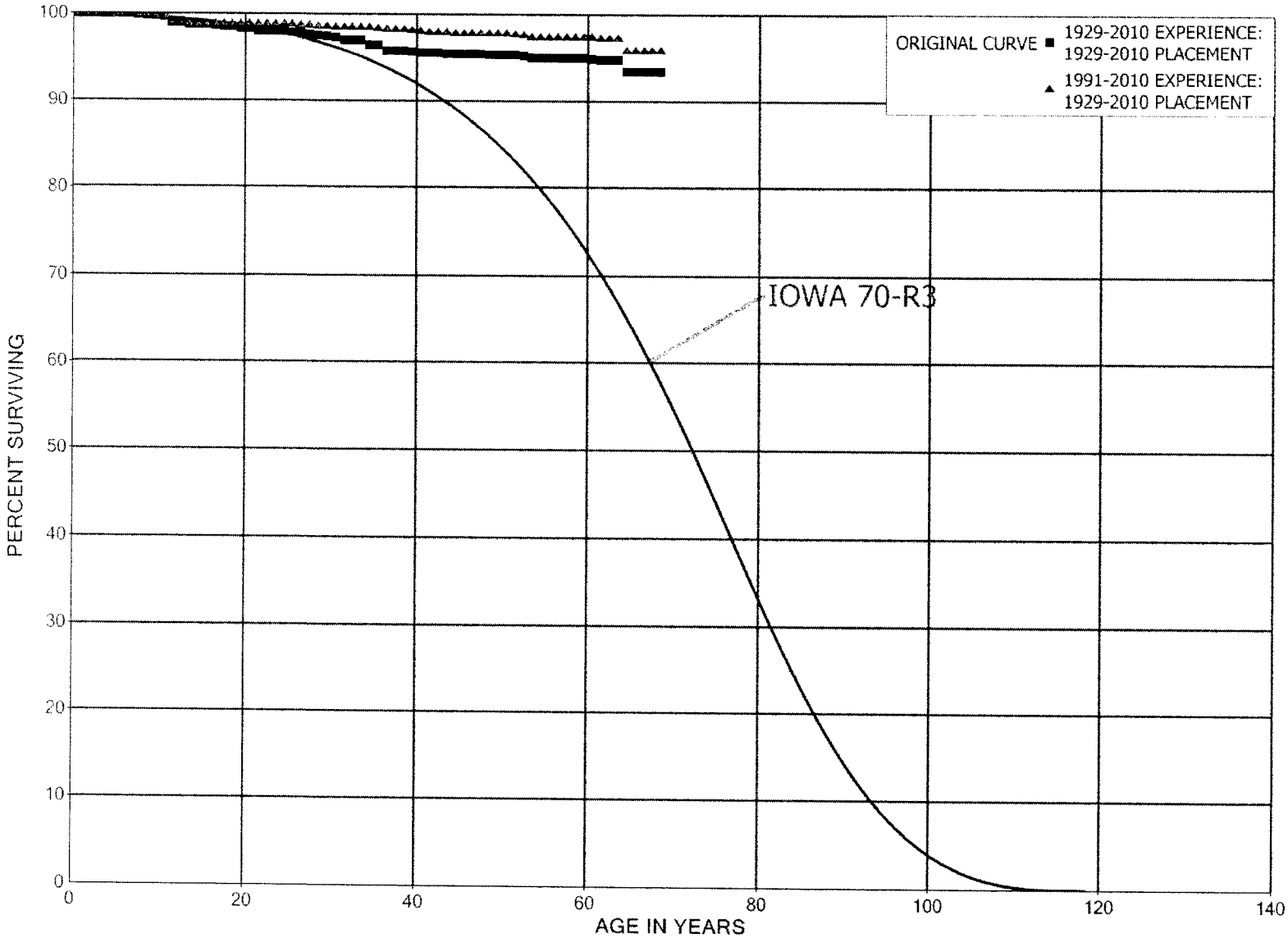
ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2010 EXPERIENCE BAND 1991-2010

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	162,400,893	3,980,932	0.0245	0.9755	53.20
40.5	123,090,998	3,050,679	0.0248	0.9752	51.90
41.5	114,458,540	2,284,824	0.0200	0.9800	50.61
42.5	103,737,413	2,861,489	0.0276	0.9724	49.60
43.5	91,974,437	2,601,506	0.0283	0.9717	48.23
44.5	81,342,936	2,333,048	0.0287	0.9713	46.87
45.5	76,486,974	2,058,818	0.0269	0.9731	45.52
46.5	72,618,503	2,695,881	0.0371	0.9629	44.30
47.5	69,481,401	1,429,761	0.0206	0.9794	42.65
48.5	66,642,596	2,560,937	0.0384	0.9616	41.78
49.5	61,461,910	1,146,187	0.0186	0.9814	40.17
50.5	57,824,011	1,116,816	0.0193	0.9807	39.42
51.5	50,248,157	639,581	0.0127	0.9873	38.66
52.5	45,931,559	358,982	0.0078	0.9922	38.17
53.5	38,436,971	587,466	0.0153	0.9847	37.87
54.5	31,922,374	1,468,928	0.0460	0.9540	37.29
55.5	25,492,941	167,809	0.0066	0.9934	35.58
56.5	22,514,140	2,263,357	0.1005	0.8995	35.34
57.5	13,518,895	40,625	0.0030	0.9970	31.79
58.5	11,556,552	84,185	0.0073	0.9927	31.69
59.5	8,822,586	28,307	0.0032	0.9968	31.46
60.5	7,664,697	50,869	0.0066	0.9934	31.36
61.5	5,459,962	389,247	0.0713	0.9287	31.15
62.5	4,065,820	30,528	0.0075	0.9925	28.93
63.5	4,005,767	44,121	0.0110	0.9890	28.71
64.5	3,664,954	43,989	0.0120	0.9880	28.40
65.5	3,355,995	337,394	0.1005	0.8995	28.06
66.5	3,009,668	14,136	0.0047	0.9953	25.24
67.5	2,485,383	4,120	0.0017	0.9983	25.12
68.5	1,341,392	434,750	0.3241	0.6759	25.08
69.5	122,356	714	0.0058	0.9942	16.95
70.5					16.85

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 354.00 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2010 EXPERIENCE BAND 1929-2010

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	1,012,780,020	150,729	0.0001	0.9999	100.00
0.5	1,004,843,076		0.0000	1.0000	99.99
1.5	1,004,374,471	81,257	0.0001	0.9999	99.99
2.5	1,000,198,633	62,684	0.0001	0.9999	99.98
3.5	998,954,410	145,604	0.0001	0.9999	99.97
4.5	925,487,256	76,139	0.0001	0.9999	99.96
5.5	858,838,020	258,865	0.0003	0.9997	99.95
6.5	814,600,038	1,024,675	0.0013	0.9987	99.92
7.5	790,362,121	279,656	0.0004	0.9996	99.79
8.5	788,125,911	345,370	0.0004	0.9996	99.76
9.5	786,376,376	506,042	0.0006	0.9994	99.71
10.5	783,534,810	4,413,529	0.0056	0.9944	99.65
11.5	780,155,544	256,517	0.0003	0.9997	99.09
12.5	774,119,191	2,326,588	0.0030	0.9970	99.06
13.5	755,829,341	85,702	0.0001	0.9999	98.76
14.5	754,108,054	85,796	0.0001	0.9999	98.75
15.5	753,196,689	1,150,116	0.0015	0.9985	98.73
16.5	746,239,991	190,445	0.0003	0.9997	98.58
17.5	731,888,071	347,456	0.0005	0.9995	98.56
18.5	720,568,191	1,550,995	0.0022	0.9978	98.51
19.5	717,712,096	245,204	0.0003	0.9997	98.30
20.5	714,163,739	2,288,536	0.0032	0.9968	98.27
21.5	709,819,601	31,950	0.0000	1.0000	97.95
22.5	704,950,076	101,924	0.0001	0.9999	97.95
23.5	604,357,063	139,359	0.0002	0.9998	97.93
24.5	596,726,901	194,822	0.0003	0.9997	97.91
25.5	596,312,682	356,201	0.0006	0.9994	97.88
26.5	519,884,557	1,315,789	0.0025	0.9975	97.82
27.5	480,055,230	325,541	0.0007	0.9993	97.57
28.5	476,153,417	508,869	0.0011	0.9989	97.51
29.5	414,257,820	408,862	0.0010	0.9990	97.40
30.5	399,712,364	1,349,889	0.0034	0.9966	97.31
31.5	389,200,921	20,948	0.0001	0.9999	96.98
32.5	381,453,872	48,269	0.0001	0.9999	96.97
33.5	328,879,513	1,783,236	0.0054	0.9946	96.96
34.5	294,324,645	204,565	0.0007	0.9993	96.43
35.5	273,187,505	1,737,657	0.0064	0.9936	96.37
36.5	264,951,579	30,723	0.0001	0.9999	95.75
37.5	236,284,608	25,000	0.0001	0.9999	95.74
38.5	221,329,310	233,954	0.0011	0.9989	95.73

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2010 EXPERIENCE BAND 1929-2010

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	205,146,902	208,357	0.0010	0.9990	95.63
40.5	188,285,828	115,832	0.0006	0.9994	95.53
41.5	163,016,124	16,319	0.0001	0.9999	95.48
42.5	128,362,143	61,792	0.0005	0.9995	95.47
43.5	117,109,654	85,807	0.0007	0.9993	95.42
44.5	112,958,661		0.0000	1.0000	95.35
45.5	103,805,246		0.0000	1.0000	95.35
46.5	91,249,690	1,968	0.0000	1.0000	95.35
47.5	90,015,319	34,002	0.0004	0.9996	95.35
48.5	78,706,694		0.0000	1.0000	95.31
49.5	76,601,393		0.0000	1.0000	95.31
50.5	75,905,052	26,138	0.0003	0.9997	95.31
51.5	75,861,681	90,293	0.0012	0.9988	95.28
52.5	70,278,549	170,563	0.0024	0.9976	95.17
53.5	68,628,648	7,888	0.0001	0.9999	94.94
54.5	53,233,080		0.0000	1.0000	94.92
55.5	51,106,079		0.0000	1.0000	94.92
56.5	38,030,444	3,513	0.0001	0.9999	94.92
57.5	29,554,538		0.0000	1.0000	94.92
58.5	22,375,015		0.0000	1.0000	94.92
59.5	20,344,728	9,798	0.0005	0.9995	94.92
60.5	11,142,975	10,992	0.0010	0.9990	94.87
61.5	10,736,117	1,091	0.0001	0.9999	94.78
62.5	10,410,237		0.0000	1.0000	94.77
63.5	10,397,970	146,993	0.0141	0.9859	94.77
64.5	9,693,054	1	0.0000	1.0000	93.43
65.5	9,154,783	5	0.0000	1.0000	93.43
66.5	9,153,861		0.0000	1.0000	93.43
67.5	4,963,173	1,447	0.0003	0.9997	93.43
68.5	4,895,061	190	0.0000	1.0000	93.40
69.5	1,164,792	1	0.0000	1.0000	93.40
70.5	238,688	1	0.0000	1.0000	93.40
71.5	133,720		0.0000	1.0000	93.40
72.5	133,720		0.0000	1.0000	93.40
73.5	133,720		0.0000	1.0000	93.40
74.5	133,720		0.0000	1.0000	93.40
75.5	133,720		0.0000	1.0000	93.40
76.5	133,720		0.0000	1.0000	93.40
77.5	133,720		0.0000	1.0000	93.40
78.5	133,720		0.0000	1.0000	93.40
79.5	133,720		0.0000	1.0000	93.40
80.5	133,720		0.0000	1.0000	93.40
81.5					93.40

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2010 EXPERIENCE BAND 1991-2010

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	290,978,787		0.0000	1.0000	100.00
0.5	278,197,677		0.0000	1.0000	100.00
1.5	282,030,365		0.0000	1.0000	100.00
2.5	280,527,668	7,187	0.0000	1.0000	100.00
3.5	379,830,030		0.0000	1.0000	100.00
4.5	314,057,674		0.0000	1.0000	100.00
5.5	247,703,974		0.0000	1.0000	100.00
6.5	282,986,918	717,528	0.0025	0.9975	100.00
7.5	287,640,708		0.0000	1.0000	99.74
8.5	289,260,426	284,924	0.0010	0.9990	99.74
9.5	349,139,737	187,000	0.0005	0.9995	99.65
10.5	361,323,410	3,189,868	0.0088	0.9912	99.59
11.5	368,329,359		0.0000	1.0000	98.71
12.5	370,262,665		0.0000	1.0000	98.71
13.5	416,718,722		0.0000	1.0000	98.71
14.5	448,169,246		0.0000	1.0000	98.71
15.5	468,325,152		0.0000	1.0000	98.71
16.5	469,022,258		0.0000	1.0000	98.71
17.5	483,536,084		0.0000	1.0000	98.71
18.5	487,545,803		0.0000	1.0000	98.71
19.5	502,252,830		0.0000	1.0000	98.71
20.5	525,576,721		0.0000	1.0000	98.71
21.5	549,163,530		0.0000	1.0000	98.71
22.5	579,168,015		0.0000	1.0000	98.71
23.5	489,990,011	127,846	0.0003	0.9997	98.71
24.5	486,494,837	9,000	0.0000	1.0000	98.69
25.5	495,314,426	332,855	0.0007	0.9993	98.69
26.5	421,524,679		0.0000	1.0000	98.62
27.5	384,266,544	237,259	0.0006	0.9994	98.62
28.5	391,816,178	94,919	0.0002	0.9998	98.56
29.5	332,489,018	377,821	0.0011	0.9989	98.53
30.5	318,684,263	86,289	0.0003	0.9997	98.42
31.5	309,472,562		0.0000	1.0000	98.40
32.5	307,277,130	43,220	0.0001	0.9999	98.40
33.5	256,350,050	1	0.0000	1.0000	98.38
34.5	238,978,065	180,280	0.0008	0.9992	98.38
35.5	219,992,211	294,567	0.0013	0.9987	98.31
36.5	226,318,460	30,723	0.0001	0.9999	98.18
37.5	206,147,381	20,000	0.0001	0.9999	98.16
38.5	198,655,241	231,798	0.0012	0.9988	98.15

BONNEVILLE POWER ADMINISTRATION

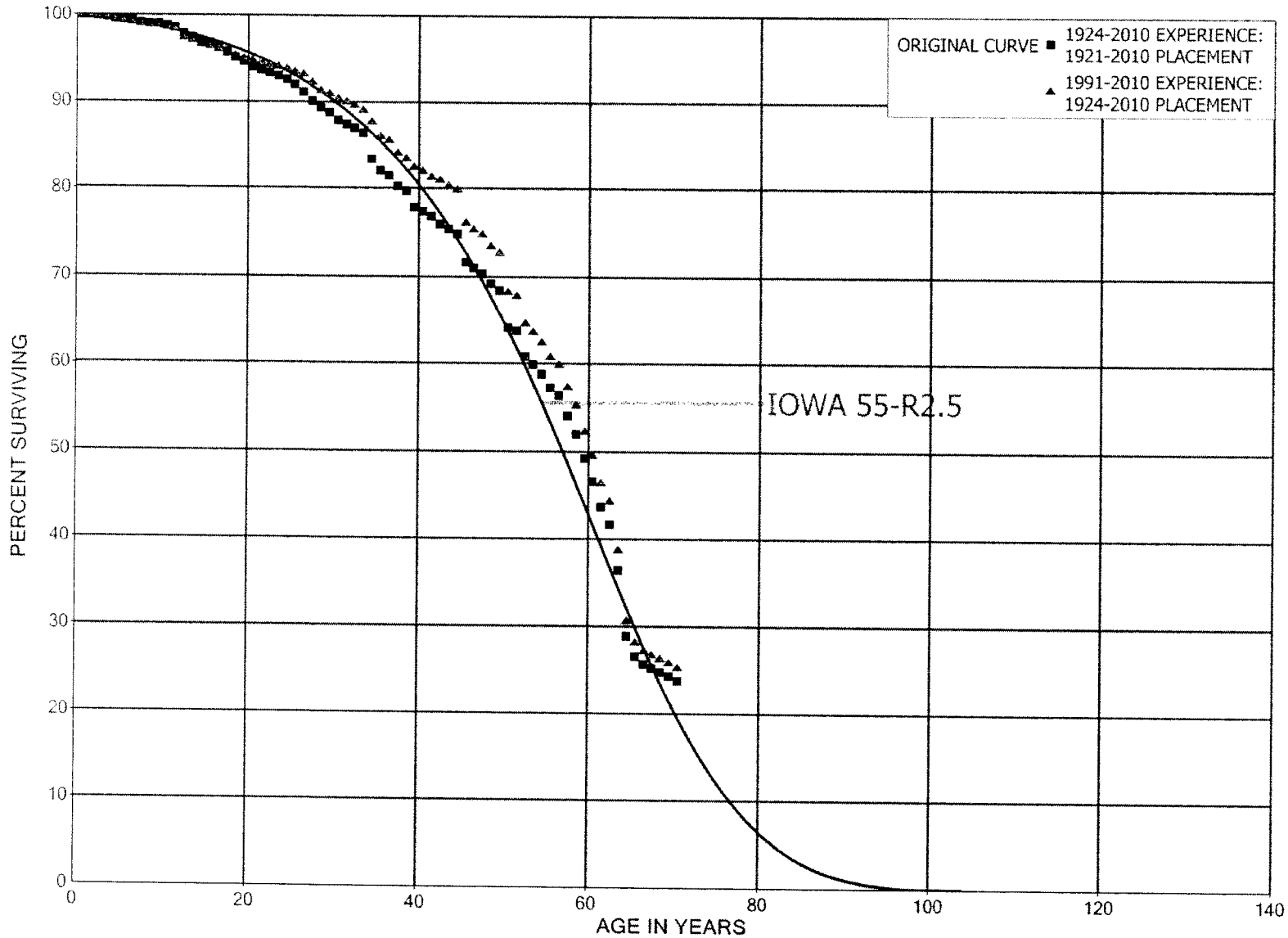
ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2010 EXPERIENCE BAND 1991-2010

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	184,508,276	208,357	0.0011	0.9989	98.04
40.5	176,839,157	105,104	0.0006	0.9994	97.93
41.5	151,983,427	16,319	0.0001	0.9999	97.87
42.5	117,654,235	61,792	0.0005	0.9995	97.86
43.5	106,414,013	85,807	0.0008	0.9992	97.81
44.5	102,875,802		0.0000	1.0000	97.73
45.5	94,532,934		0.0000	1.0000	97.73
46.5	81,978,296	1,968	0.0000	1.0000	97.73
47.5	84,945,605	34,002	0.0004	0.9996	97.73
48.5	73,704,966		0.0000	1.0000	97.69
49.5	75,434,970		0.0000	1.0000	97.69
50.5	75,666,357	26,138	0.0003	0.9997	97.69
51.5	75,727,961	90,293	0.0012	0.9988	97.65
52.5	70,144,829	170,563	0.0024	0.9976	97.54
53.5	68,494,928	7,888	0.0001	0.9999	97.30
54.5	53,099,360		0.0000	1.0000	97.29
55.5	50,972,359		0.0000	1.0000	97.29
56.5	37,896,724	3,513	0.0001	0.9999	97.29
57.5	29,420,818		0.0000	1.0000	97.28
58.5	22,241,295		0.0000	1.0000	97.28
59.5	20,211,008	9,798	0.0005	0.9995	97.28
60.5	11,009,255	10,992	0.0010	0.9990	97.23
61.5	10,736,117	1,091	0.0001	0.9999	97.14
62.5	10,410,237		0.0000	1.0000	97.13
63.5	10,397,970	146,993	0.0141	0.9859	97.13
64.5	9,693,054	1	0.0000	1.0000	95.75
65.5	9,154,783	5	0.0000	1.0000	95.75
66.5	9,153,861		0.0000	1.0000	95.75
67.5	4,963,173	1,447	0.0003	0.9997	95.75
68.5	4,895,061	190	0.0000	1.0000	95.72
69.5	1,164,792	1	0.0000	1.0000	95.72
70.5	238,688	1	0.0000	1.0000	95.72
71.5	133,720		0.0000	1.0000	95.72
72.5	133,720		0.0000	1.0000	95.72
73.5	133,720		0.0000	1.0000	95.72
74.5	133,720		0.0000	1.0000	95.72
75.5	133,720		0.0000	1.0000	95.72
76.5	133,720		0.0000	1.0000	95.72
77.5	133,720		0.0000	1.0000	95.72
78.5	133,720		0.0000	1.0000	95.72
79.5	133,720		0.0000	1.0000	95.72
80.5	133,720		0.0000	1.0000	95.72
81.5					95.72

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 355.00 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2010 EXPERIENCE BAND 1924-2010

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	291,551,114	36,323	0.0001	0.9999	100.00
0.5	252,664,175	147,845	0.0006	0.9994	99.99
1.5	240,073,022	177,054	0.0007	0.9993	99.93
2.5	211,409,951	201,627	0.0010	0.9990	99.86
3.5	196,197,097	470,437	0.0024	0.9976	99.76
4.5	186,105,475	267,696	0.0014	0.9986	99.52
5.5	167,102,413	223,949	0.0013	0.9987	99.38
6.5	154,398,987	271,850	0.0018	0.9982	99.24
7.5	147,142,809	175,156	0.0012	0.9988	99.07
8.5	123,204,856	68,693	0.0006	0.9994	98.95
9.5	118,849,491	229,681	0.0019	0.9981	98.90
10.5	116,621,994	286,925	0.0025	0.9975	98.71
11.5	108,613,334	709,728	0.0065	0.9935	98.46
12.5	105,032,100	445,550	0.0042	0.9958	97.82
13.5	101,886,577	508,223	0.0050	0.9950	97.40
14.5	101,121,628	256,135	0.0025	0.9975	96.92
15.5	99,919,497	306,018	0.0031	0.9969	96.67
16.5	95,759,124	599,311	0.0063	0.9937	96.38
17.5	92,049,309	642,028	0.0070	0.9930	95.77
18.5	89,335,015	477,550	0.0053	0.9947	95.11
19.5	87,241,219	570,116	0.0065	0.9935	94.60
20.5	85,245,549	328,645	0.0039	0.9961	93.98
21.5	81,095,219	324,747	0.0040	0.9960	93.62
22.5	78,132,492	249,930	0.0032	0.9968	93.24
23.5	64,029,950	322,839	0.0050	0.9950	92.94
24.5	55,467,080	339,637	0.0061	0.9939	92.48
25.5	53,170,901	465,804	0.0088	0.9912	91.91
26.5	49,472,155	575,309	0.0116	0.9884	91.10
27.5	46,128,421	399,842	0.0087	0.9913	90.04
28.5	44,952,021	298,501	0.0066	0.9934	89.26
29.5	43,348,713	395,295	0.0091	0.9909	88.67
30.5	42,186,430	240,808	0.0057	0.9943	87.86
31.5	39,955,642	194,554	0.0049	0.9951	87.36
32.5	38,303,684	237,487	0.0062	0.9938	86.94
33.5	36,624,186	1,270,186	0.0347	0.9653	86.40
34.5	33,396,591	542,637	0.0162	0.9838	83.40
35.5	31,277,128	214,394	0.0069	0.9931	82.05
36.5	29,642,005	420,421	0.0142	0.9858	81.48
37.5	28,708,860	196,452	0.0068	0.9932	80.33
38.5	27,299,320	661,447	0.0242	0.9758	79.78

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2010 EXPERIENCE BAND 1924-2010

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	26,019,082	135,884	0.0052	0.9948	77.84
40.5	24,756,717	187,940	0.0076	0.9924	77.44
41.5	23,419,692	282,306	0.0121	0.9879	76.85
42.5	22,733,147	169,461	0.0075	0.9925	75.92
43.5	21,683,908	149,977	0.0069	0.9931	75.36
44.5	20,450,520	893,256	0.0437	0.9563	74.84
45.5	19,278,203	180,291	0.0094	0.9906	71.57
46.5	18,883,732	151,402	0.0080	0.9920	70.90
47.5	18,326,610	310,079	0.0169	0.9831	70.33
48.5	16,755,523	187,552	0.0112	0.9888	69.14
49.5	15,848,243	970,138	0.0612	0.9388	68.37
50.5	14,833,983	76,169	0.0051	0.9949	64.18
51.5	14,239,035	668,252	0.0469	0.9531	63.85
52.5	12,165,486	189,401	0.0156	0.9844	60.85
53.5	10,969,370	203,556	0.0186	0.9814	59.91
54.5	10,617,272	281,734	0.0265	0.9735	58.80
55.5	9,981,708	154,199	0.0154	0.9846	57.24
56.5	8,550,306	355,604	0.0416	0.9584	56.35
57.5	5,659,244	213,000	0.0376	0.9624	54.01
58.5	4,998,666	273,477	0.0547	0.9453	51.98
59.5	4,040,720	214,549	0.0531	0.9469	49.13
60.5	3,182,197	195,489	0.0614	0.9386	46.52
61.5	2,149,538	98,604	0.0459	0.9541	43.66
62.5	1,625,120	205,025	0.1262	0.8738	41.66
63.5	1,279,615	265,742	0.2077	0.7923	36.41
64.5	982,203	79,542	0.0810	0.9190	28.85
65.5	773,261	26,241	0.0339	0.9661	26.51
66.5	728,315	12,736	0.0175	0.9825	25.61
67.5	681,933	11,606	0.0170	0.9830	25.16
68.5	492,689	8,425	0.0171	0.9829	24.73
69.5	41,601	977	0.0235	0.9765	24.31
70.5	6,970		0.0000	1.0000	23.74
71.5	6,970		0.0000	1.0000	23.74
72.5	6,970		0.0000	1.0000	23.74
73.5	5,360		0.0000	1.0000	23.74
74.5	5,360	1,665	0.3106	0.6894	23.74
75.5	3,695		0.0000	1.0000	16.37
76.5	3,695	2,100	0.5683	0.4317	16.37
77.5	1,595		0.0000	1.0000	7.06
78.5	1,595		0.0000	1.0000	7.06

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2010 EXPERIENCE BAND 1924-2010

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	1,595		0.0000	1.0000	7.06
80.5	1,595		0.0000	1.0000	7.06
81.5	1,595		0.0000	1.0000	7.06
82.5	1,595		0.0000	1.0000	7.06
83.5	1,278		0.0000	1.0000	7.06
84.5	1,278		0.0000	1.0000	7.06
85.5	34		0.0000	1.0000	7.06
86.5					7.06

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2010 EXPERIENCE BAND 1991-2010

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	199,035,191	36,274	0.0002	0.9998	100.00
0.5	161,834,822	130,149	0.0008	0.9992	99.98
1.5	153,192,187	126,097	0.0008	0.9992	99.90
2.5	127,351,277	150,570	0.0012	0.9988	99.82
3.5	126,192,350	385,348	0.0031	0.9969	99.70
4.5	124,577,774	207,238	0.0017	0.9983	99.40
5.5	107,780,111	154,329	0.0014	0.9986	99.23
6.5	98,751,801	218,669	0.0022	0.9978	99.09
7.5	94,708,105	116,535	0.0012	0.9988	98.87
8.5	71,557,316	8,450	0.0001	0.9999	98.75
9.5	68,771,243	123,301	0.0018	0.9982	98.74
10.5	67,509,604	186,174	0.0028	0.9972	98.56
11.5	61,768,550	631,007	0.0102	0.9898	98.29
12.5	59,835,625	218,581	0.0037	0.9963	97.28
13.5	58,466,965	271,008	0.0046	0.9954	96.93
14.5	60,193,666	122,462	0.0020	0.9980	96.48
15.5	61,093,997	207,631	0.0034	0.9966	96.28
16.5	58,843,636	344,408	0.0059	0.9941	95.96
17.5	56,202,978	107,911	0.0019	0.9981	95.39
18.5	55,329,264	245,261	0.0044	0.9956	95.21
19.5	54,305,816	101,575	0.0019	0.9981	94.79
20.5	54,023,908	124,608	0.0023	0.9977	94.61
21.5	51,297,358	142,408	0.0028	0.9972	94.39
22.5	48,966,250	77,061	0.0016	0.9984	94.13
23.5	35,901,752	119,100	0.0033	0.9967	93.98
24.5	28,782,183	92,739	0.0032	0.9968	93.67
25.5	27,089,268	92,768	0.0034	0.9966	93.37
26.5	24,051,319	236,433	0.0098	0.9902	93.05
27.5	21,533,193	215,723	0.0100	0.9900	92.13
28.5	22,067,942	101,232	0.0046	0.9954	91.21
29.5	21,717,156	122,089	0.0056	0.9944	90.79
30.5	21,268,991	85,715	0.0040	0.9960	90.28
31.5	20,455,162	99,991	0.0049	0.9951	89.92
32.5	20,964,358	123,028	0.0059	0.9941	89.48
33.5	20,952,907	304,648	0.0145	0.9855	88.95
34.5	19,152,719	370,971	0.0194	0.9806	87.66
35.5	17,688,530	90,524	0.0051	0.9949	85.96
36.5	17,643,393	303,757	0.0172	0.9828	85.52
37.5	20,357,183	155,276	0.0076	0.9924	84.05
38.5	19,626,545	250,476	0.0128	0.9872	83.41

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010 EXPERIENCE BAND 1991-2010

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	19,750,722	108,203	0.0055	0.9945	82.35
40.5	19,654,675	133,075	0.0068	0.9932	81.89
41.5	19,590,763	102,513	0.0052	0.9948	81.34
42.5	20,172,549	144,808	0.0072	0.9928	80.91
43.5	19,611,325	132,340	0.0067	0.9933	80.33
44.5	18,500,466	875,413	0.0473	0.9527	79.79
45.5	17,552,664	158,642	0.0090	0.9910	76.02
46.5	17,206,952	129,991	0.0076	0.9924	75.33
47.5	16,793,870	298,687	0.0178	0.9822	74.76
48.5	15,837,693	178,234	0.0113	0.9887	73.43
49.5	15,737,971	969,634	0.0616	0.9384	72.60
50.5	14,809,466	76,169	0.0051	0.9949	68.13
51.5	14,214,518	668,252	0.0470	0.9530	67.78
52.5	12,140,969	189,140	0.0156	0.9844	64.59
53.5	10,946,724	203,556	0.0186	0.9814	63.59
54.5	10,594,626	281,734	0.0266	0.9734	62.40
55.5	9,959,062	153,989	0.0155	0.9845	60.75
56.5	8,527,870	355,604	0.0417	0.9583	59.81
57.5	5,644,725	212,724	0.0377	0.9623	57.31
58.5	4,984,423	273,477	0.0549	0.9451	55.15
59.5	4,026,477	214,179	0.0532	0.9468	52.13
60.5	3,168,324	195,430	0.0617	0.9383	49.35
61.5	2,135,724	98,407	0.0461	0.9539	46.31
62.5	1,618,512	205,025	0.1267	0.8733	44.18
63.5	1,275,989	265,742	0.2083	0.7917	38.58
64.5	978,577	79,484	0.0812	0.9188	30.54
65.5	773,037	26,051	0.0337	0.9663	28.06
66.5	728,315	12,736	0.0175	0.9825	27.12
67.5	681,933	11,606	0.0170	0.9830	26.64
68.5	492,689	8,425	0.0171	0.9829	26.19
69.5	41,601	977	0.0235	0.9765	25.74
70.5	6,970		0.0000	1.0000	25.14
71.5	6,970		0.0000	1.0000	25.14
72.5	6,970		0.0000	1.0000	25.14
73.5	5,360		0.0000	1.0000	25.14
74.5	5,360	1,665	0.3106	0.6894	25.14
75.5	3,695		0.0000	1.0000	17.33
76.5	3,695	2,100	0.5683	0.4317	17.33
77.5	1,595		0.0000	1.0000	7.48
78.5	1,595		0.0000	1.0000	7.48

BONNEVILLE POWER ADMINISTRATION

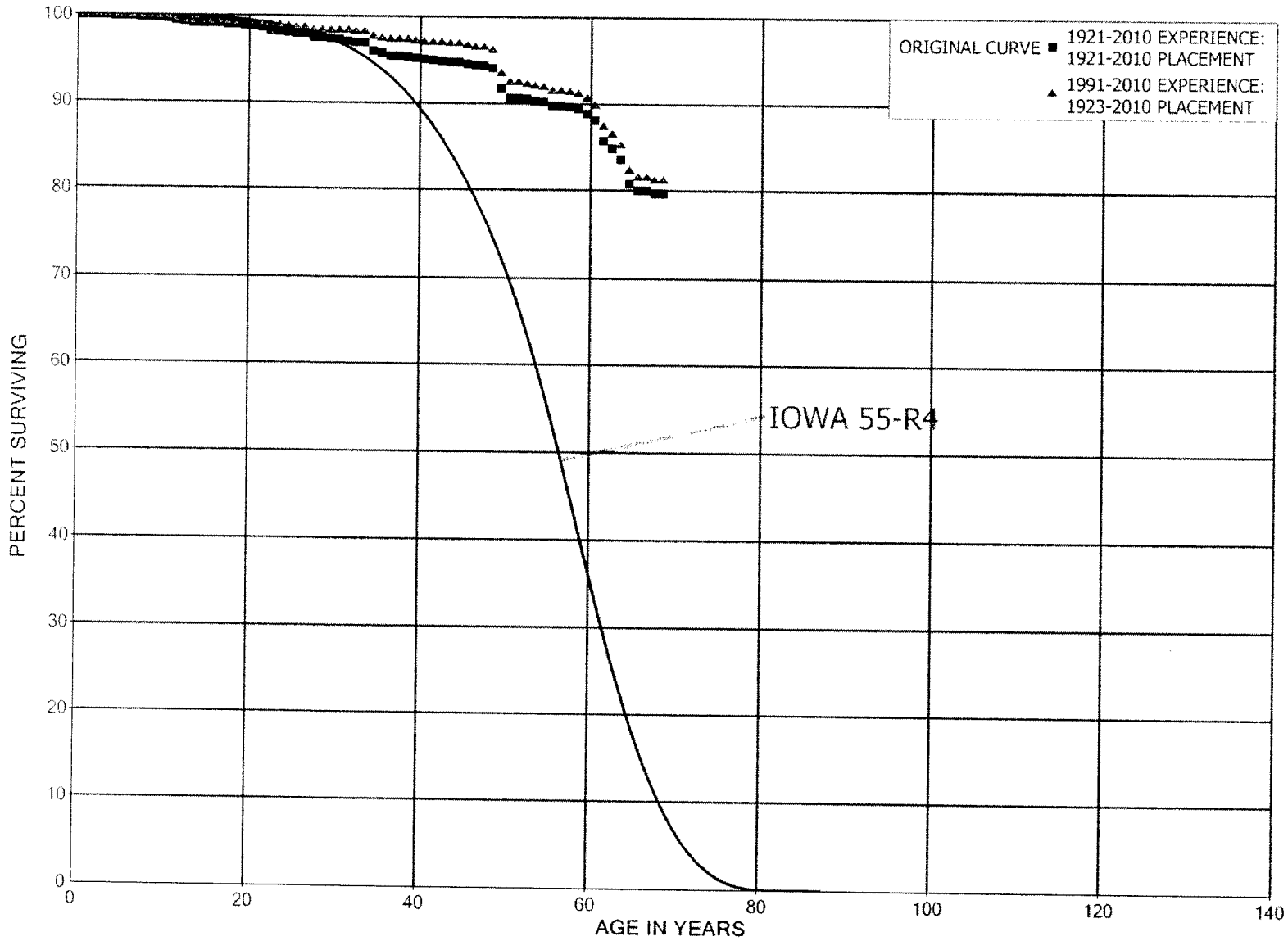
ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010 EXPERIENCE BAND 1991-2010

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	1,595		0.0000	1.0000	7.48
80.5	1,595		0.0000	1.0000	7.48
81.5	1,595		0.0000	1.0000	7.48
82.5	1,595		0.0000	1.0000	7.48
83.5	1,278		0.0000	1.0000	7.48
84.5	1,278		0.0000	1.0000	7.48
85.5	34		0.0000	1.0000	7.48
86.5					7.48

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND CLEARING ROW
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND CLEARING ROW

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2010 EXPERIENCE BAND 1921-2010

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	1,095,390,784	20,073,909	0.0183		
0.5	1,094,153,563	20,109	0.0000	1.0000	100.00
1.5	1,087,597,606	130,322	0.0001	0.9999	100.00
2.5	1,074,188,609	860,780	0.0008	0.9992	99.99
3.5	1,063,818,774	493,662	0.0005	0.9995	99.91
4.5	1,018,146,031	403,536	0.0004	0.9996	99.86
5.5	967,103,374	314,819	0.0003	0.9997	99.82
6.5	950,618,266	393,599	0.0004	0.9996	99.79
7.5	930,683,595	229,282	0.0002	0.9998	99.75
8.5	915,689,838	219,283	0.0002	0.9998	99.72
9.5	912,548,953	374,185	0.0004	0.9996	99.70
10.5	911,515,767	2,520,356	0.0028	0.9972	99.66
11.5	908,867,759	758,436	0.0008	0.9992	99.38
12.5	894,325,944	2,025,694	0.0023	0.9977	99.30
13.5	880,723,617	139,897	0.0002	0.9998	99.07
14.5	875,711,990	95,447	0.0001	0.9999	99.06
15.5	870,679,504	154,223	0.0002	0.9998	99.05
16.5	865,745,517	559,433	0.0006	0.9994	99.03
17.5	841,165,433	608,449	0.0007	0.9993	98.97
18.5	820,408,340	673,331	0.0008	0.9992	98.89
19.5	816,276,678	611,860	0.0007	0.9993	98.81
20.5	813,005,965	1,006,161	0.0012	0.9988	98.74
21.5	808,370,667	2,610,589	0.0032	0.9968	98.62
22.5	799,850,812	804,145	0.0010	0.9990	98.30
23.5	653,631,348	573,373	0.0009	0.9991	98.20
24.5	636,344,956	874,343	0.0014	0.9986	98.11
25.5	634,212,149	358,410	0.0006	0.9994	97.98
26.5	554,604,614	2,187,488	0.0039	0.9961	97.92
27.5	512,840,667	139,239	0.0003	0.9997	97.54
28.5	507,536,124	512,308	0.0010	0.9990	97.51
29.5	442,819,519	418,057	0.0009	0.9991	97.41
30.5	426,300,069	1,209,721	0.0028	0.9972	97.32
31.5	413,074,583	197,655	0.0005	0.9995	97.04
32.5	405,147,765	243,384	0.0006	0.9994	97.00
33.5	347,858,550	3,518,093	0.0101	0.9899	96.94
34.5	315,265,152	795,904	0.0025	0.9975	95.96
35.5	299,973,982	951,348	0.0032	0.9968	95.72
36.5	291,773,410	156,762	0.0005	0.9995	95.41
37.5	266,799,297	69,085	0.0003	0.9997	95.36
38.5	247,859,064	557,981	0.0023	0.9977	95.34

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND CLEARING ROW

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2010 EXPERIENCE BAND 1921-2010

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	244,971,317	240,276	0.0010	0.9990	95.12
40.5	216,285,652	173,499	0.0008	0.9992	95.03
41.5	189,595,121	336,306	0.0018	0.9982	94.95
42.5	152,572,134	50,234	0.0003	0.9997	94.78
43.5	140,321,097	20,708	0.0001	0.9999	94.75
44.5	134,104,233	268,276	0.0020	0.9980	94.74
45.5	109,588,259	225,969	0.0021	0.9979	94.55
46.5	107,818,725	25,405	0.0002	0.9998	94.35
47.5	105,959,319	303,843	0.0029	0.9971	94.33
48.5	96,010,163	2,425,139	0.0253	0.9747	94.06
49.5	89,381,484	991,368	0.0111	0.9889	91.69
50.5	87,294,135	18,239	0.0002	0.9998	90.67
51.5	85,556,794	171,645	0.0020	0.9980	90.65
52.5	78,527,515	138,932	0.0018	0.9982	90.47
53.5	74,952,867	145,742	0.0019	0.9981	90.31
54.5	62,035,608	279,549	0.0045	0.9955	90.13
55.5	59,161,875	34,478	0.0006	0.9994	89.73
56.5	46,823,044	30,878	0.0007	0.9993	89.67
57.5	35,835,063	81,281	0.0023	0.9977	89.61
58.5	28,649,487	182,308	0.0064	0.9936	89.41
59.5	25,376,463	225,973	0.0089	0.9911	88.84
60.5	18,393,434	476,718	0.0259	0.9741	88.05
61.5	16,216,305	166,786	0.0103	0.9897	85.77
62.5	14,915,923	214,889	0.0144	0.9856	84.89
63.5	14,113,140	471,869	0.0334	0.9666	83.66
64.5	13,338,191	136,363	0.0102	0.9898	80.87
65.5	12,442,722	2,586	0.0002	0.9998	80.04
66.5	12,134,568	38,776	0.0032	0.9968	80.02
67.5	9,230,431	6,675	0.0007	0.9993	79.77
68.5	8,012,443	1,015	0.0001	0.9999	79.71
69.5	1,393,183		0.0000	1.0000	79.70
70.5	314,958		0.0000	1.0000	79.70
71.5	314,958		0.0000	1.0000	79.70
72.5	314,958	359	0.0011	0.9989	79.70
73.5	308,282		0.0000	1.0000	79.61
74.5	308,282		0.0000	1.0000	79.61
75.5	308,282	18,046	0.0585	0.9415	79.61
76.5	290,236	127	0.0004	0.9996	74.95
77.5	290,109		0.0000	1.0000	74.92
78.5	290,109		0.0000	1.0000	74.92

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND CLEARING ROW

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2010 EXPERIENCE BAND 1921-2010

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	290,109		0.0000	1.0000	74.92
80.5	290,109		0.0000	1.0000	74.92
81.5	30,959		0.0000	1.0000	74.92
82.5	30,959		0.0000	1.0000	74.92
83.5	12,652		0.0000	1.0000	74.92
84.5	12,652		0.0000	1.0000	74.92
85.5	5,491		0.0000	1.0000	74.92
86.5	788		0.0000	1.0000	74.92
87.5					74.92

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND CLEARING ROW

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2010 EXPERIENCE BAND 1991-2010

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	288,024,099	3,271	0.0000	1.0000	100.00
0.5	269,561,252		0.0000	1.0000	100.00
1.5	266,642,342		0.0000	1.0000	100.00
2.5	259,232,301	145,159	0.0006	0.9994	100.00
3.5	395,344,186	328,397	0.0008	0.9992	99.94
4.5	366,578,612	194,934	0.0005	0.9995	99.86
5.5	317,494,856	75,413	0.0002	0.9998	99.81
6.5	383,632,987	96,424	0.0003	0.9997	99.78
7.5	392,896,241	98,877	0.0003	0.9997	99.76
8.5	383,119,469	86,729	0.0002	0.9998	99.73
9.5	444,955,064	164,900	0.0004	0.9996	99.71
10.5	460,233,394	1,966,976	0.0043	0.9957	99.67
11.5	470,203,358	2,887	0.0000	1.0000	99.25
12.5	464,321,696	221,366	0.0005	0.9995	99.25
13.5	521,492,109	50,977	0.0001	0.9999	99.20
14.5	545,793,615	18,175	0.0000	1.0000	99.19
15.5	555,869,983	41,976	0.0001	0.9999	99.19
16.5	558,531,176	294,313	0.0005	0.9995	99.18
17.5	560,953,440	155,209	0.0003	0.9997	99.13
18.5	559,602,271	351,396	0.0006	0.9994	99.10
19.5	570,204,310	304,136	0.0005	0.9995	99.04
20.5	595,933,103	404,844	0.0007	0.9993	98.98
21.5	618,677,563	442,457	0.0007	0.9993	98.92
22.5	649,370,452	132,779	0.0002	0.9998	98.85
23.5	516,183,460	420,125	0.0008	0.9992	98.83
24.5	505,404,854	769,306	0.0015	0.9985	98.75
25.5	515,570,737	74,548	0.0001	0.9999	98.60
26.5	437,785,040	1,080,826	0.0025	0.9975	98.58
27.5	398,973,898	27,083	0.0001	0.9999	98.34
28.5	403,740,284	17,114	0.0000	1.0000	98.33
29.5	344,053,784	143,107	0.0004	0.9996	98.33
30.5	328,972,992	109,959	0.0003	0.9997	98.29
31.5	318,840,187	168,177	0.0005	0.9995	98.25
32.5	317,991,233	142,906	0.0004	0.9996	98.20
33.5	264,479,078	1,443,495	0.0055	0.9945	98.16
34.5	247,050,683	639,564	0.0026	0.9974	97.62
35.5	234,553,043	139,835	0.0006	0.9994	97.37
36.5	239,574,126	105,297	0.0004	0.9996	97.31
37.5	225,706,128	62,151	0.0003	0.9997	97.27
38.5	214,159,493	274,876	0.0013	0.9987	97.24

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND CLEARING ROW

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2010 EXPERIENCE BAND 1991-2010

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	215,059,203	240,267	0.0011	0.9989	97.12
40.5	195,874,094	140,357	0.0007	0.9993	97.01
41.5	170,868,849	75,365	0.0004	0.9996	96.94
42.5	136,523,355	48,486	0.0004	0.9996	96.90
43.5	125,011,105	18,278	0.0001	0.9999	96.86
44.5	119,242,582	267,522	0.0022	0.9978	96.85
45.5	95,505,947	221,598	0.0023	0.9977	96.63
46.5	94,068,743	25,037	0.0003	0.9997	96.41
47.5	95,817,505	303,328	0.0032	0.9968	96.38
48.5	87,546,595	2,424,696	0.0277	0.9723	96.07
49.5	87,896,138	991,368	0.0113	0.9887	93.41
50.5	86,962,468	18,239	0.0002	0.9998	92.36
51.5	85,225,127	171,639	0.0020	0.9980	92.34
52.5	78,195,854	138,932	0.0018	0.9982	92.15
53.5	74,627,523	145,742	0.0020	0.9980	91.99
54.5	61,710,264	279,549	0.0045	0.9955	91.81
55.5	58,837,457	34,478	0.0006	0.9994	91.40
56.5	46,498,626	30,878	0.0007	0.9993	91.34
57.5	35,510,645	81,281	0.0023	0.9977	91.28
58.5	28,334,046	182,308	0.0064	0.9936	91.07
59.5	25,061,022	225,973	0.0090	0.9910	90.49
60.5	18,082,817	476,718	0.0264	0.9736	89.67
61.5	16,185,123	166,786	0.0103	0.9897	87.31
62.5	14,884,837	214,889	0.0144	0.9856	86.41
63.5	14,100,361	471,869	0.0335	0.9665	85.16
64.5	13,325,412	136,363	0.0102	0.9898	82.31
65.5	12,437,104	2,586	0.0002	0.9998	81.47
66.5	12,133,780	38,776	0.0032	0.9968	81.45
67.5	9,230,431	6,675	0.0007	0.9993	81.19
68.5	8,012,443	1,015	0.0001	0.9999	81.13
69.5	1,393,183		0.0000	1.0000	81.12
70.5	314,958		0.0000	1.0000	81.12
71.5	314,958		0.0000	1.0000	81.12
72.5	314,958	359	0.0011	0.9989	81.12
73.5	308,282		0.0000	1.0000	81.03
74.5	308,282		0.0000	1.0000	81.03
75.5	308,282	18,046	0.0585	0.9415	81.03
76.5	290,236	127	0.0004	0.9996	76.29
77.5	290,109		0.0000	1.0000	76.25
78.5	290,109		0.0000	1.0000	76.25

BONNEVILLE POWER ADMINISTRATION

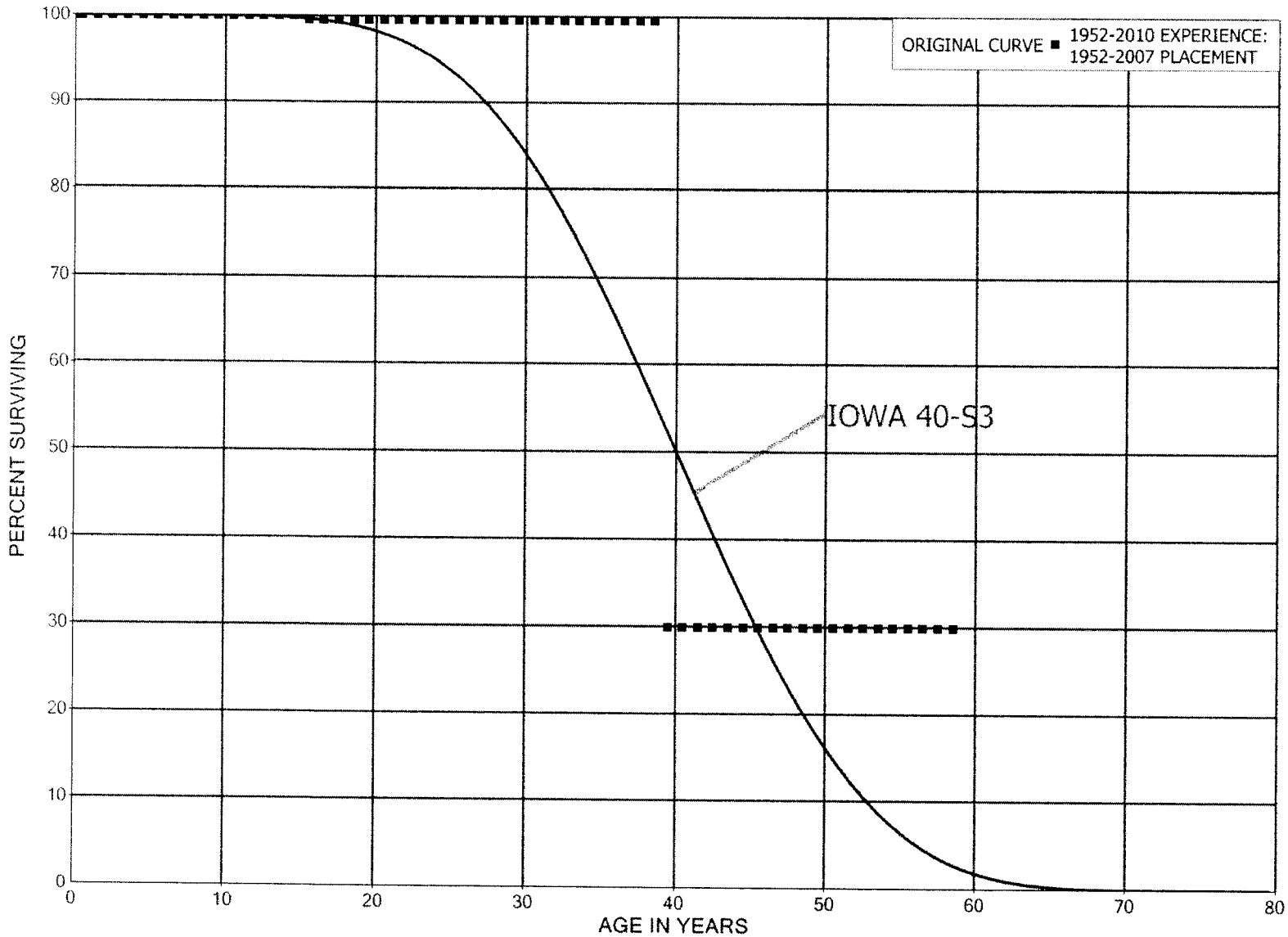
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND CLEARING ROW

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2010 EXPERIENCE BAND 1991-2010

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	290,109		0.0000	1.0000	76.25
80.5	290,109		0.0000	1.0000	76.25
81.5	30,959		0.0000	1.0000	76.25
82.5	30,959		0.0000	1.0000	76.25
83.5	12,652		0.0000	1.0000	76.25
84.5	12,652		0.0000	1.0000	76.25
85.5	5,491		0.0000	1.0000	76.25
86.5	788		0.0000	1.0000	76.25
87.5					76.25

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2007 EXPERIENCE BAND 1952-2010

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	23,434,290		0.0000	1.0000	100.00
0.5	22,978,555		0.0000	1.0000	100.00
1.5	22,964,559		0.0000	1.0000	100.00
2.5	22,978,555		0.0000	1.0000	100.00
3.5	22,958,282		0.0000	1.0000	100.00
4.5	14,739,484		0.0000	1.0000	100.00
5.5	14,739,484	6,275	0.0004	0.9996	100.00
6.5	14,706,356		0.0000	1.0000	99.96
7.5	14,696,950		0.0000	1.0000	99.96
8.5	9,148,815		0.0000	1.0000	99.96
9.5	9,148,815		0.0000	1.0000	99.96
10.5	9,148,815		0.0000	1.0000	99.96
11.5	9,148,815		0.0000	1.0000	99.96
12.5	9,141,487		0.0000	1.0000	99.96
13.5	9,127,491		0.0000	1.0000	99.96
14.5	9,127,491	39,735	0.0044	0.9956	99.96
15.5	9,087,756		0.0000	1.0000	99.52
16.5	9,087,756		0.0000	1.0000	99.52
17.5	9,087,756		0.0000	1.0000	99.52
18.5	9,087,756		0.0000	1.0000	99.52
19.5	9,087,756		0.0000	1.0000	99.52
20.5	9,087,756		0.0000	1.0000	99.52
21.5	9,087,756		0.0000	1.0000	99.52
22.5	9,087,756		0.0000	1.0000	99.52
23.5	9,087,756		0.0000	1.0000	99.52
24.5	9,087,756		0.0000	1.0000	99.52
25.5	4,514,353		0.0000	1.0000	99.52
26.5	4,514,353		0.0000	1.0000	99.52
27.5	4,514,353		0.0000	1.0000	99.52
28.5	4,514,353		0.0000	1.0000	99.52
29.5	4,514,353		0.0000	1.0000	99.52
30.5	4,514,353		0.0000	1.0000	99.52
31.5	4,514,353		0.0000	1.0000	99.52
32.5	4,470,975		0.0000	1.0000	99.52
33.5	4,406,176		0.0000	1.0000	99.52
34.5	3,088,377		0.0000	1.0000	99.52
35.5	3,088,377		0.0000	1.0000	99.52
36.5	3,088,377		0.0000	1.0000	99.52
37.5	1,594,795		0.0000	1.0000	99.52
38.5	1,594,795	1,116,357	0.7000	0.3000	99.52

BONNEVILLE POWER ADMINISTRATION

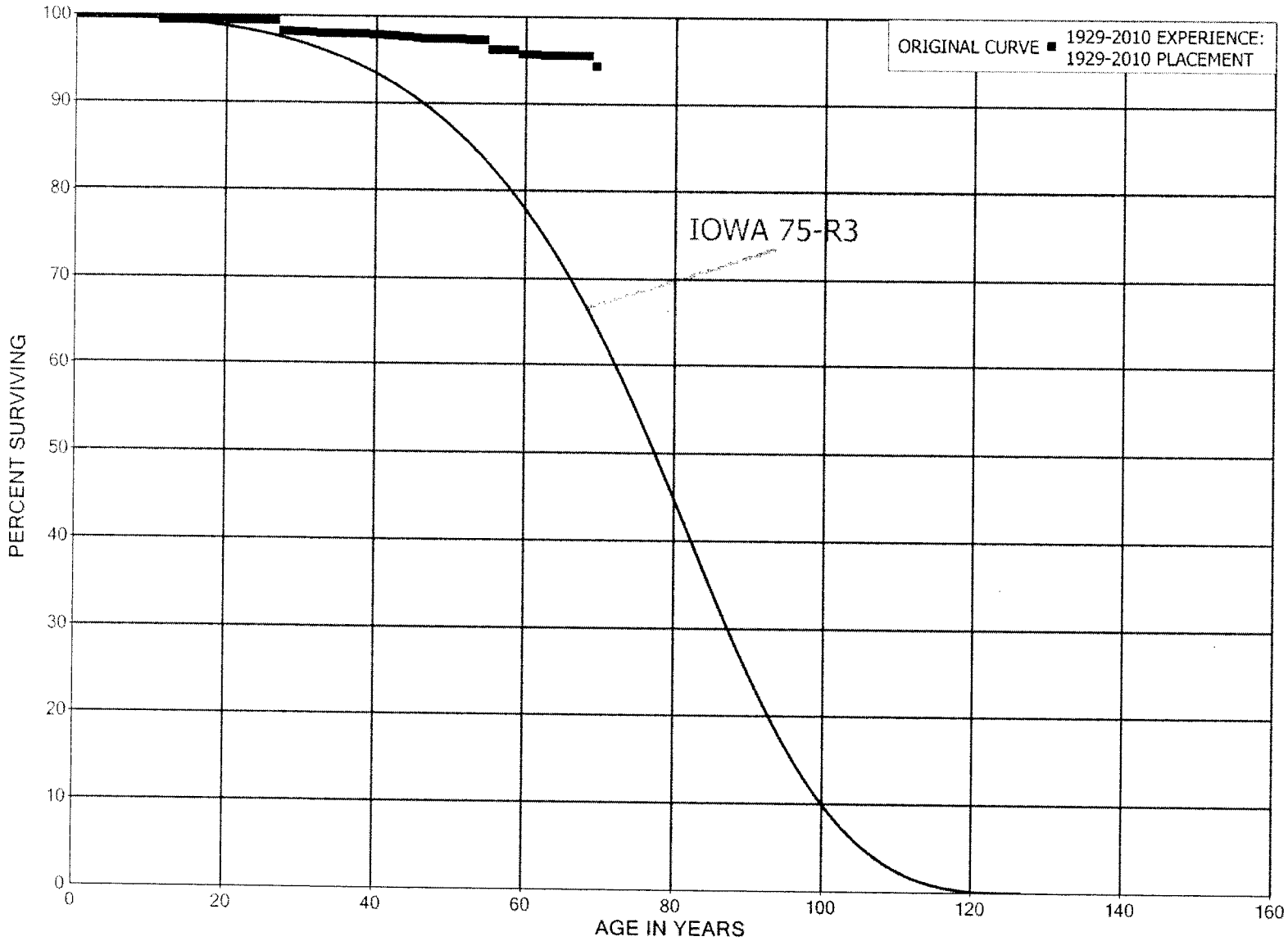
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2007 EXPERIENCE BAND 1952-2010

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	478,439		0.0000	1.0000	29.86
40.5	478,439		0.0000	1.0000	29.86
41.5	478,439		0.0000	1.0000	29.86
42.5	478,439		0.0000	1.0000	29.86
43.5	193,932		0.0000	1.0000	29.86
44.5	193,932		0.0000	1.0000	29.86
45.5	193,932		0.0000	1.0000	29.86
46.5	193,932		0.0000	1.0000	29.86
47.5	193,932		0.0000	1.0000	29.86
48.5	193,932		0.0000	1.0000	29.86
49.5	193,932		0.0000	1.0000	29.86
50.5	193,932		0.0000	1.0000	29.86
51.5	193,932		0.0000	1.0000	29.86
52.5	193,932		0.0000	1.0000	29.86
53.5	193,932		0.0000	1.0000	29.86
54.5	193,932		0.0000	1.0000	29.86
55.5	193,932		0.0000	1.0000	29.86
56.5	193,932		0.0000	1.0000	29.86
57.5	193,932		0.0000	1.0000	29.86
58.5					29.86

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 359.00 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2010 EXPERIENCE BAND 1929-2010

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	110,427,178	15,132	0.0001	0.9999	100.00
0.5	104,380,383		0.0000	1.0000	99.99
1.5	98,214,380		0.0000	1.0000	99.99
2.5	93,759,693		0.0000	1.0000	99.99
3.5	88,689,758		0.0000	1.0000	99.99
4.5	87,992,614		0.0000	1.0000	99.99
5.5	87,977,777	1,043	0.0000	1.0000	99.99
6.5	86,828,379	3,120	0.0000	1.0000	99.99
7.5	85,672,490		0.0000	1.0000	99.98
8.5	84,866,080	3,369	0.0000	1.0000	99.98
9.5	83,626,034	10,132	0.0001	0.9999	99.98
10.5	83,615,474	476,616	0.0057	0.9943	99.97
11.5	82,722,505		0.0000	1.0000	99.40
12.5	80,939,723		0.0000	1.0000	99.40
13.5	78,289,996		0.0000	1.0000	99.40
14.5	78,289,996		0.0000	1.0000	99.40
15.5	78,088,905		0.0000	1.0000	99.40
16.5	77,971,183	5,159	0.0001	0.9999	99.40
17.5	73,738,269		0.0000	1.0000	99.39
18.5	71,722,213		0.0000	1.0000	99.39
19.5	71,722,213	7,760	0.0001	0.9999	99.39
20.5	71,700,919	107	0.0000	1.0000	99.38
21.5	71,121,379	18,053	0.0003	0.9997	99.38
22.5	70,784,333	2,564	0.0000	1.0000	99.35
23.5	30,930,061		0.0000	1.0000	99.35
24.5	30,187,606		0.0000	1.0000	99.35
25.5	30,132,200	2,500	0.0001	0.9999	99.35
26.5	21,517,930	245,929	0.0114	0.9886	99.34
27.5	20,597,863		0.0000	1.0000	98.21
28.5	20,241,696	20,097	0.0010	0.9990	98.21
29.5	19,693,475	12,067	0.0006	0.9994	98.11
30.5	19,479,921		0.0000	1.0000	98.05
31.5	18,143,027	16,136	0.0009	0.9991	98.05
32.5	18,076,183		0.0000	1.0000	97.96
33.5	17,110,329		0.0000	1.0000	97.96
34.5	16,250,045		0.0000	1.0000	97.96
35.5	14,930,403		0.0000	1.0000	97.96
36.5	13,828,803		0.0000	1.0000	97.96
37.5	12,215,789	37	0.0000	1.0000	97.96
38.5	11,337,180	10,356	0.0009	0.9991	97.96

BONNEVILLE POWER ADMINISTRATION

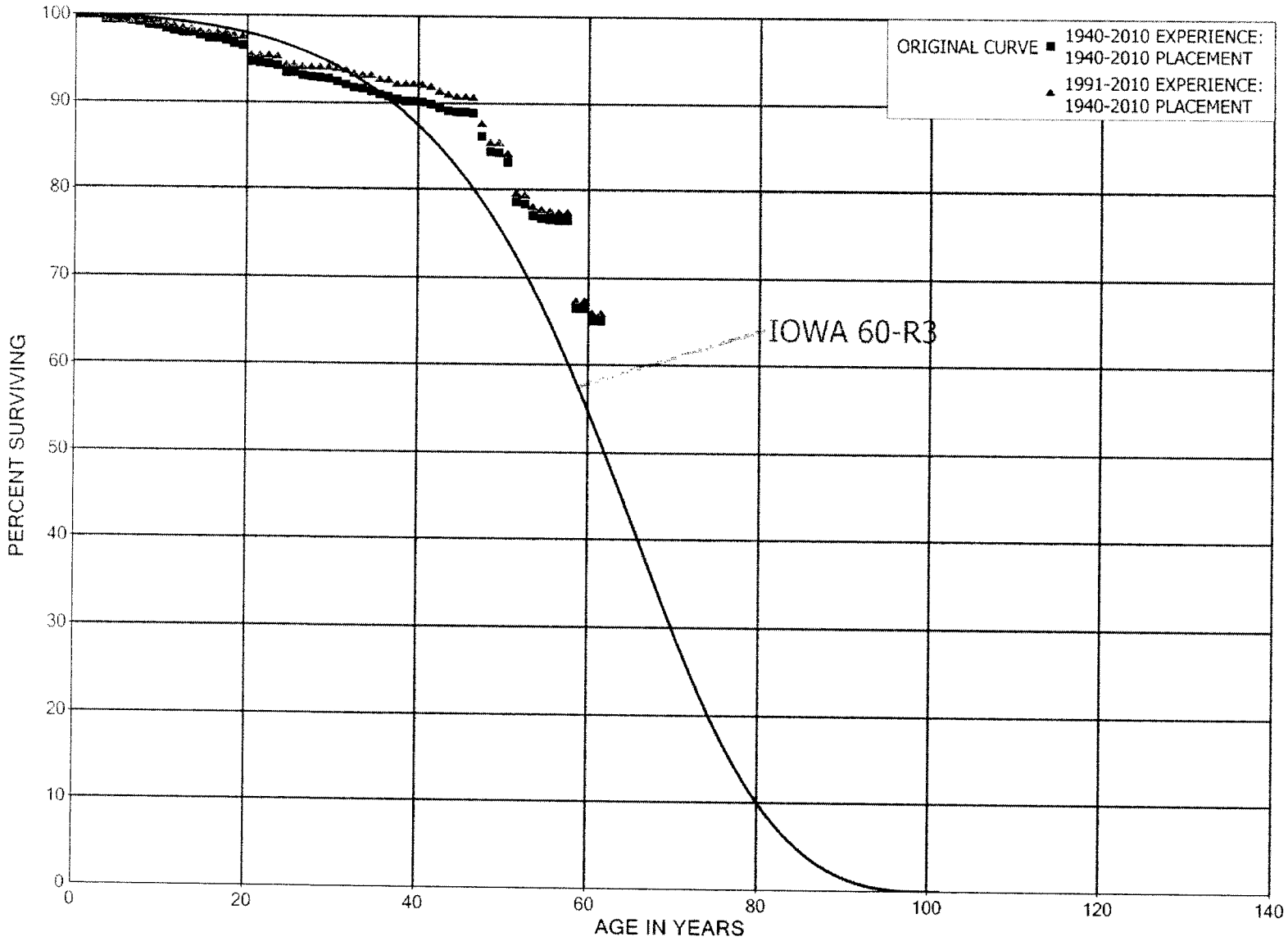
ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2010 EXPERIENCE BAND 1929-2010

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	10,998,518		0.0000	1.0000	97.87
40.5	10,055,124	18,121	0.0018	0.9982	97.87
41.5	9,536,437		0.0000	1.0000	97.69
42.5	8,500,775	2,568	0.0003	0.9997	97.69
43.5	8,260,004		0.0000	1.0000	97.67
44.5	7,994,317	14,400	0.0018	0.9982	97.67
45.5	7,441,480	4,144	0.0006	0.9994	97.49
46.5	7,386,429	3,209	0.0004	0.9996	97.44
47.5	6,990,955	1,811	0.0003	0.9997	97.39
48.5	6,459,681		0.0000	1.0000	97.37
49.5	6,239,863		0.0000	1.0000	97.37
50.5	6,201,087		0.0000	1.0000	97.37
51.5	5,964,740	3,933	0.0007	0.9993	97.37
52.5	5,221,920		0.0000	1.0000	97.30
53.5	4,923,727		0.0000	1.0000	97.30
54.5	4,568,514	54,625	0.0120	0.9880	97.30
55.5	4,470,998		0.0000	1.0000	96.14
56.5	2,997,674		0.0000	1.0000	96.14
57.5	2,766,299		0.0000	1.0000	96.14
58.5	2,778,459	16,291	0.0059	0.9941	96.14
59.5	2,776,377		0.0000	1.0000	95.58
60.5	1,650,872		0.0000	1.0000	95.58
61.5	1,489,319	1,249	0.0008	0.9992	95.58
62.5	1,328,800		0.0000	1.0000	95.50
63.5	1,216,361		0.0000	1.0000	95.50
64.5	1,174,549		0.0000	1.0000	95.50
65.5	1,046,614		0.0000	1.0000	95.50
66.5	914,754		0.0000	1.0000	95.50
67.5	533,488	143	0.0003	0.9997	95.50
68.5	244,041	3,147	0.0129	0.9871	95.47
69.5	96,760		0.0000	1.0000	94.24
70.5	4,978		0.0000	1.0000	94.24
71.5	4,978		0.0000	1.0000	94.24
72.5	4,978		0.0000	1.0000	94.24
73.5	4,978		0.0000	1.0000	94.24
74.5	4,978		0.0000	1.0000	94.24
75.5	4,978		0.0000	1.0000	94.24
76.5	4,978		0.0000	1.0000	94.24
77.5	4,978		0.0000	1.0000	94.24
78.5	4,978		0.0000	1.0000	94.24
79.5	4,978		0.0000	1.0000	94.24
80.5	4,978		0.0000	1.0000	94.24
81.5					94.24

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2010 EXPERIENCE BAND 1940-2010

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	186,194,847	126,232	0.0007	0.9993	100.00
0.5	180,986,577		0.0000	1.0000	99.93
1.5	180,624,185	48,031	0.0003	0.9997	99.93
2.5	180,246,696	914,452	0.0051	0.9949	99.91
3.5	177,319,884	30,819	0.0002	0.9998	99.40
4.5	152,238,044	35,651	0.0002	0.9998	99.38
5.5	146,379,801	119,429	0.0008	0.9992	99.36
6.5	144,955,866	116,052	0.0008	0.9992	99.28
7.5	140,351,460	497,702	0.0035	0.9965	99.20
8.5	132,448,428	188,085	0.0014	0.9986	98.85
9.5	131,414,216	459,656	0.0035	0.9965	98.71
10.5	130,816,898	174,687	0.0013	0.9987	98.36
11.5	128,424,214	349,796	0.0027	0.9973	98.23
12.5	120,084,388	68,784	0.0006	0.9994	97.96
13.5	117,299,462	393,172	0.0034	0.9966	97.91
14.5	105,875,211	365,137	0.0034	0.9966	97.58
15.5	104,660,658	6,550	0.0001	0.9999	97.24
16.5	79,648,049	107,081	0.0013	0.9987	97.23
17.5	75,688,600	292,856	0.0039	0.9961	97.10
18.5	67,309,659	116,967	0.0017	0.9983	96.73
19.5	61,233,535	1,202,398	0.0196	0.9804	96.56
20.5	56,379,000	85,967	0.0015	0.9985	94.66
21.5	51,641,324	85,999	0.0017	0.9983	94.52
22.5	51,273,681	97,137	0.0019	0.9981	94.36
23.5	48,965,364	424,830	0.0087	0.9913	94.18
24.5	47,303,797	3,425	0.0001	0.9999	93.37
25.5	45,326,596	117,925	0.0026	0.9974	93.36
26.5	40,913,873	84,264	0.0021	0.9979	93.12
27.5	33,534,071	31,168	0.0009	0.9991	92.92
28.5	32,314,600	25,967	0.0008	0.9992	92.84
29.5	31,264,899	119,665	0.0038	0.9962	92.76
30.5	30,278,855	99,373	0.0033	0.9967	92.41
31.5	24,806,027	114,843	0.0046	0.9954	92.11
32.5	23,229,584	24,589	0.0011	0.9989	91.68
33.5	16,175,413	51,390	0.0032	0.9968	91.58
34.5	15,436,306	60,183	0.0039	0.9961	91.29
35.5	13,969,150	27,900	0.0020	0.9980	90.94
36.5	12,279,855	47,710	0.0039	0.9961	90.75
37.5	10,698,819	33,035	0.0031	0.9969	90.40
38.5	8,510,036	1	0.0000	1.0000	90.12

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2010 EXPERIENCE BAND 1940-2010

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	8,256,815	3,668	0.0004	0.9996	90.12
40.5	8,138,110	20,726	0.0025	0.9975	90.08
41.5	7,204,309	40,409	0.0056	0.9944	89.85
42.5	6,977,248	22,336	0.0032	0.9968	89.35
43.5	6,730,208	9,938	0.0015	0.9985	89.06
44.5	6,649,085		0.0000	1.0000	88.93
45.5	5,926,635	5,447	0.0009	0.9991	88.93
46.5	5,690,311	168,968	0.0297	0.9703	88.85
47.5	4,022,094	86,600	0.0215	0.9785	86.21
48.5	3,819,357	910	0.0002	0.9998	84.35
49.5	3,346,995	46,927	0.0140	0.9860	84.33
50.5	2,953,815	162,309	0.0549	0.9451	83.15
51.5	2,629,804	4,615	0.0018	0.9982	78.58
52.5	2,514,466	42,973	0.0171	0.9829	78.45
53.5	2,258,463	9,824	0.0043	0.9957	77.10
54.5	2,083,362	5,477	0.0026	0.9974	76.77
55.5	1,768,707	2,180	0.0012	0.9988	76.57
56.5	1,642,819	406	0.0002	0.9998	76.47
57.5	1,289,458	168,206	0.1304	0.8696	76.45
58.5	837,870		0.0000	1.0000	66.48
59.5	761,119	15,649	0.0206	0.9794	66.48
60.5	659,166		0.0000	1.0000	65.11
61.5	657,502		0.0000	1.0000	65.11
62.5	623,830		0.0000	1.0000	65.11
63.5	549,182		0.0000	1.0000	65.11
64.5	528,522		0.0000	1.0000	65.11
65.5	528,121		0.0000	1.0000	65.11
66.5	510,976	1,162	0.0023	0.9977	65.11
67.5	435,247		0.0000	1.0000	64.97
68.5	369,468		0.0000	1.0000	64.97
69.5	66,386		0.0000	1.0000	64.97
70.5					64.97

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2010 EXPERIENCE BAND 1991-2010

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	123,510,980	1	0.0000	1.0000	100.00
0.5	121,507,235		0.0000	1.0000	100.00
1.5	125,812,533	47,395	0.0004	0.9996	100.00
2.5	126,293,671	913,496	0.0072	0.9928	99.96
3.5	125,578,995		0.0000	1.0000	99.24
4.5	101,755,953	11,575	0.0001	0.9999	99.24
5.5	97,895,562		0.0000	1.0000	99.23
6.5	99,838,760	37,130	0.0004	0.9996	99.23
7.5	102,851,354	300,000	0.0029	0.9971	99.19
8.5	96,951,817		0.0000	1.0000	98.90
9.5	97,132,189	175,001	0.0018	0.9982	98.90
10.5	97,827,270	82,177	0.0008	0.9992	98.72
11.5	101,577,332	275,896	0.0027	0.9973	98.64
12.5	94,784,218	44,195	0.0005	0.9995	98.37
13.5	99,673,370	375,150	0.0038	0.9962	98.33
14.5	88,954,858	106,981	0.0012	0.9988	97.96
15.5	89,408,004		0.0000	1.0000	97.84
16.5	66,160,277	8,200	0.0001	0.9999	97.84
17.5	63,834,229	220,636	0.0035	0.9965	97.83
18.5	57,846,203	27,327	0.0005	0.9995	97.49
19.5	52,112,939	1,167,599	0.0224	0.9776	97.44
20.5	47,408,240		0.0000	1.0000	95.26
21.5	43,739,826	3,107	0.0001	0.9999	95.26
22.5	43,656,592	56,961	0.0013	0.9987	95.25
23.5	41,622,585	415,270	0.0100	0.9900	95.13
24.5	40,044,543		0.0000	1.0000	94.18
25.5	38,806,500	88,737	0.0023	0.9977	94.18
26.5	34,688,410	2,570	0.0001	0.9999	93.96
27.5	28,890,138	1,195	0.0000	1.0000	93.96
28.5	27,825,777		0.0000	1.0000	93.95
29.5	27,274,278	23,978	0.0009	0.9991	93.95
30.5	26,785,087	75,290	0.0028	0.9972	93.87
31.5	21,515,376	99,872	0.0046	0.9954	93.61
32.5	20,081,668	16,483	0.0008	0.9992	93.17
33.5	13,257,877	9,430	0.0007	0.9993	93.10
34.5	12,731,140	57,970	0.0046	0.9954	93.03
35.5	11,595,951	19,240	0.0017	0.9983	92.61
36.5	10,142,022	45,516	0.0045	0.9955	92.45
37.5	9,021,293	587	0.0001	0.9999	92.04
38.5	7,160,494	1	0.0000	1.0000	92.03

BONNEVILLE POWER ADMINISTRATION

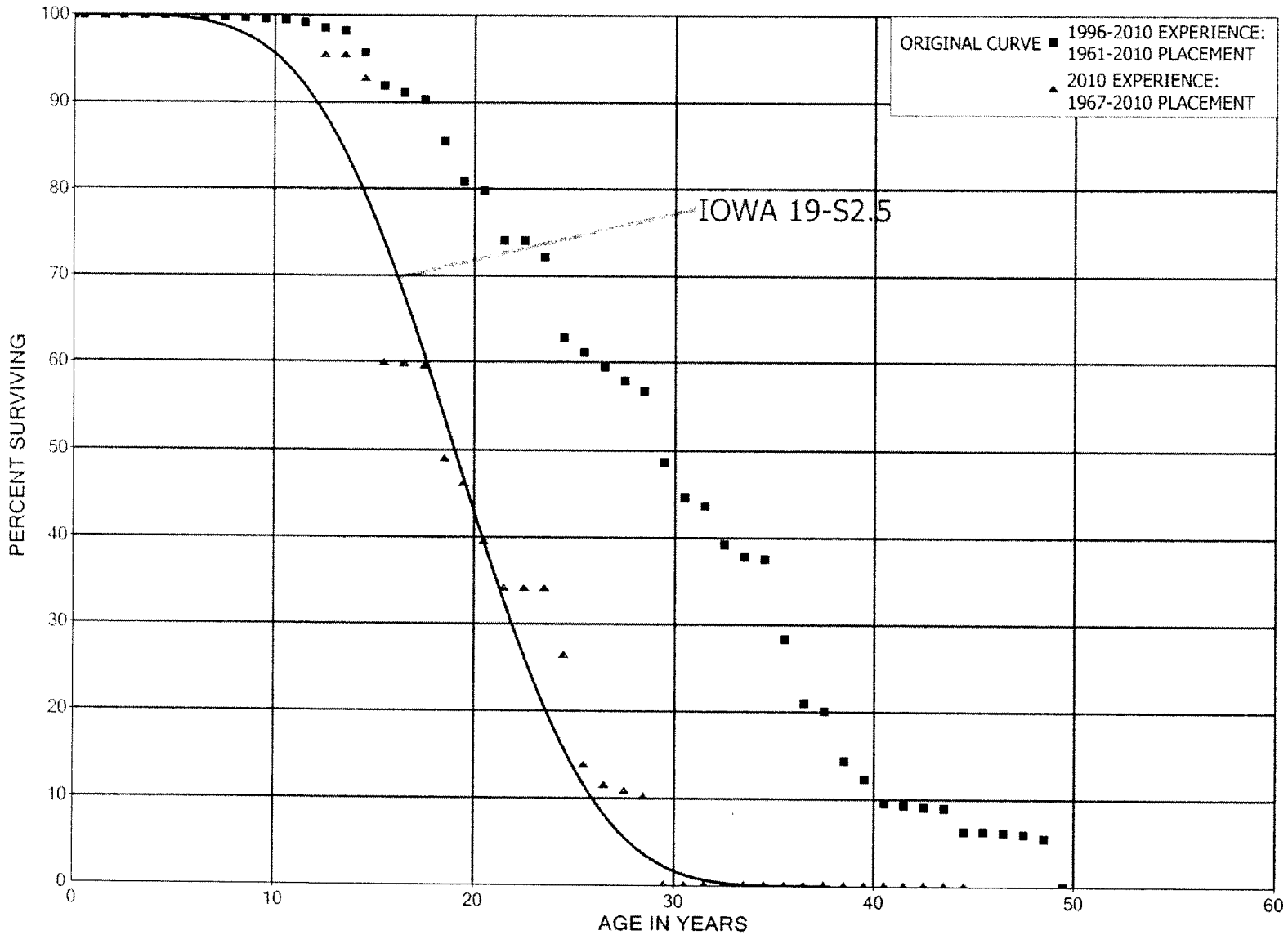
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2010 EXPERIENCE BAND 1991-2010

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	7,032,669	3,668	0.0005	0.9995	92.03
40.5	7,228,547	20,692	0.0029	0.9971	91.98
41.5	6,300,892	40,409	0.0064	0.9936	91.72
42.5	6,107,503	21,802	0.0036	0.9964	91.13
43.5	5,935,645	9,938	0.0017	0.9983	90.81
44.5	5,880,739		0.0000	1.0000	90.65
45.5	5,161,289	5,447	0.0011	0.9989	90.65
46.5	4,942,516	168,968	0.0342	0.9658	90.56
47.5	3,543,869	86,600	0.0244	0.9756	87.46
48.5	3,448,727	910	0.0003	0.9997	85.33
49.5	3,280,609	46,927	0.0143	0.9857	85.30
50.5	2,953,815	162,309	0.0549	0.9451	84.08
51.5	2,629,804	4,615	0.0018	0.9982	79.46
52.5	2,514,466	42,973	0.0171	0.9829	79.32
53.5	2,258,463	9,824	0.0043	0.9957	77.97
54.5	2,083,362	5,477	0.0026	0.9974	77.63
55.5	1,768,707	2,180	0.0012	0.9988	77.42
56.5	1,642,819	406	0.0002	0.9998	77.33
57.5	1,289,458	168,206	0.1304	0.8696	77.31
58.5	837,870		0.0000	1.0000	67.22
59.5	761,119	15,649	0.0206	0.9794	67.22
60.5	659,166		0.0000	1.0000	65.84
61.5	657,502		0.0000	1.0000	65.84
62.5	623,830		0.0000	1.0000	65.84
63.5	549,182		0.0000	1.0000	65.84
64.5	528,522		0.0000	1.0000	65.84
65.5	528,121		0.0000	1.0000	65.84
66.5	510,976	1,162	0.0023	0.9977	65.84
67.5	435,247		0.0000	1.0000	65.69
68.5	369,468		0.0000	1.0000	65.69
69.5	66,386		0.0000	1.0000	65.69
70.5					65.69

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - ROLLING STOCK
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - ROLLING STOCK

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2010 EXPERIENCE BAND 1996-2010

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	34,069,398		0.0000	1.0000	100.00
0.5	30,170,456	8	0.0000	1.0000	100.00
1.5	24,615,255	181	0.0000	1.0000	100.00
2.5	21,422,800	2,026	0.0001	0.9999	100.00
3.5	20,098,503	4,686	0.0002	0.9998	99.99
4.5	21,231,000	13,207	0.0006	0.9994	99.97
5.5	19,653,181	3,810	0.0002	0.9998	99.90
6.5	19,077,273	34,714	0.0018	0.9982	99.88
7.5	15,418,815	16,796	0.0011	0.9989	99.70
8.5	12,912,038	8,344	0.0006	0.9994	99.59
9.5	12,679,667	12,340	0.0010	0.9990	99.53
10.5	12,952,597	42,520	0.0033	0.9967	99.43
11.5	12,412,992	75,761	0.0061	0.9939	99.11
12.5	11,231,298	43,407	0.0039	0.9961	98.50
13.5	11,235,992	287,498	0.0256	0.9744	98.12
14.5	6,687,822	263,778	0.0394	0.9606	95.61
15.5	6,397,435	54,624	0.0085	0.9915	91.84
16.5	6,134,473	52,338	0.0085	0.9915	91.06
17.5	6,249,051	329,629	0.0527	0.9473	90.28
18.5	6,038,740	323,533	0.0536	0.9464	85.52
19.5	4,824,613	68,499	0.0142	0.9858	80.93
20.5	5,358,922	383,733	0.0716	0.9284	79.79
21.5	4,362,678		0.0000	1.0000	74.07
22.5	4,101,146	103,421	0.0252	0.9748	74.07
23.5	4,821,469	623,709	0.1294	0.8706	72.20
24.5	4,186,312	116,125	0.0277	0.9723	62.86
25.5	4,138,360	111,550	0.0270	0.9730	61.12
26.5	4,144,698	105,661	0.0255	0.9745	59.47
27.5	3,927,325	83,800	0.0213	0.9787	57.96
28.5	3,311,381	473,936	0.1431	0.8569	56.72
29.5	2,961,925	244,643	0.0826	0.9174	48.60
30.5	2,691,069	59,873	0.0222	0.9778	44.59
31.5	2,631,020	265,310	0.1008	0.8992	43.60
32.5	1,990,073	77,198	0.0388	0.9612	39.20
33.5	1,568,860	8,035	0.0051	0.9949	37.68
34.5	1,572,200	386,400	0.2458	0.7542	37.49
35.5	1,050,802	272,842	0.2597	0.7403	28.27
36.5	777,960	30,806	0.0396	0.9604	20.93
37.5	747,154	211,542	0.2831	0.7169	20.10
38.5	435,573	62,953	0.1445	0.8555	14.41

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - ROLLING STOCK

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2010 EXPERIENCE BAND 1996-2010

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	372,620	85,106	0.2284	0.7716	12.33
40.5	284,692	7,095	0.0249	0.9751	9.51
41.5	225,758	4,444	0.0197	0.9803	9.28
42.5	207,595	3,095	0.0149	0.9851	9.09
43.5	199,380	58,529	0.2936	0.7064	8.96
44.5	140,851		0.0000	1.0000	6.33
45.5	140,851	4,299	0.0305	0.9695	6.33
46.5	136,552	4,895	0.0358	0.9642	6.13
47.5	131,657	9,979	0.0758	0.9242	5.91
48.5	121,678	121,678	1.0000		5.47
49.5					

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - ROLLING STOCK

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2010 EXPERIENCE BAND 2010

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	4,427,901		0.0000		
0.5	5,859,155		0.0000		
1.5	3,949,026		0.0000		
2.5	2,059,011		0.0000		
3.5					
4.5	1,760,676		0.0000		
5.5	1,635,499		0.0000		
6.5	3,932,879		0.0000		
7.5	2,589,227		0.0000		
8.5	328,964		0.0000		
9.5					
10.5	548,400		0.0000		
11.5	1,402,753	66,860	0.0477	0.9523	100.00
12.5	725,428		0.0000	1.0000	95.23
13.5	4,925,529	132,728	0.0269	0.9731	95.23
14.5	453,901	160,894	0.3545	0.6455	92.67
15.5	303,781	545	0.0018	0.9982	59.82
16.5	754,726	2,814	0.0037	0.9963	59.71
17.5	702,578	126,128	0.1795	0.8205	59.49
18.5	1,104,174	62,591	0.0567	0.9433	48.81
19.5	192,255	27,811	0.1447	0.8553	46.04
20.5	1,028,687	143,333	0.1393	0.8607	39.38
21.5	292,339		0.0000	1.0000	33.90
22.5	90,902		0.0000	1.0000	33.90
23.5	92,598	20,644	0.2229	0.7771	33.90
24.5	242,749	116,125	0.4784	0.5216	26.34
25.5	42,414	7,127	0.1680	0.8320	13.74
26.5	186,554	11,420	0.0612	0.9388	11.43
27.5	618,759	38,542	0.0623	0.9377	10.73
28.5	429,245	429,245	1.0000		10.06
29.5	207,487	181,274	0.8737	0.1263	
30.5	74,850	59,873	0.7999	0.2001	
31.5	631,708	251,176	0.3976	0.6024	
32.5	431,193	77,198	0.1790	0.8210	
33.5	110,302		0.0000	1.0000	
34.5	518,817	383,818	0.7398	0.2602	
35.5	272,842	272,842	1.0000		
36.5	30,806	30,806	1.0000		
37.5	311,581	211,542	0.6789	0.3211	
38.5	60,507	60,507	1.0000		

BONNEVILLE POWER ADMINISTRATION

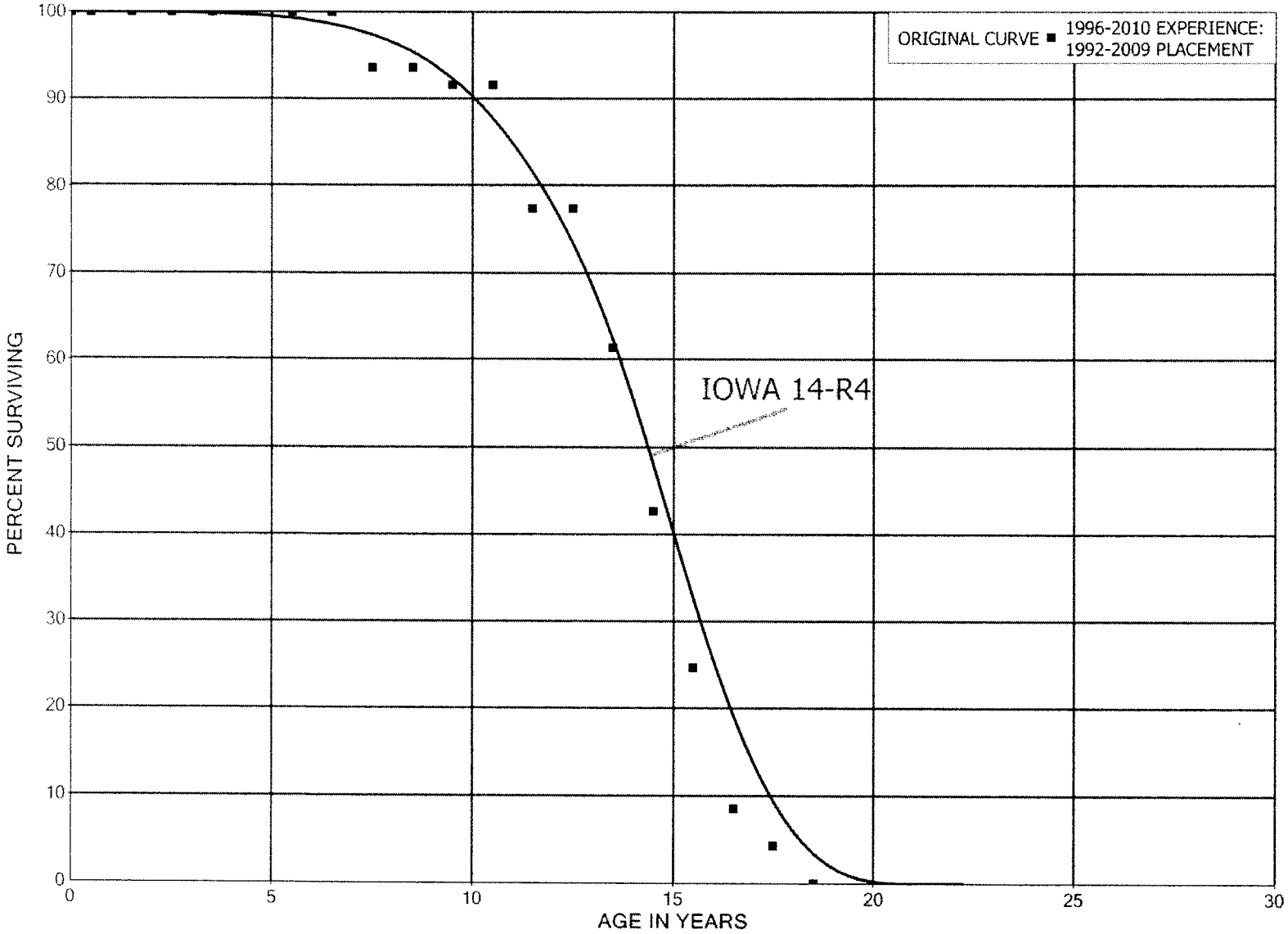
ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - ROLLING STOCK

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2010 EXPERIENCE BAND 2010

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	87,928	85,106	0.9679	0.0321	
40.5	58,934	7,095	0.1204	0.8796	
41.5	18,163	4,444	0.2447	0.7553	
42.5	8,215	3,095	0.3767	0.6233	
43.5	58,529	58,529	1.0000		
44.5					
45.5	4,299	4,299	1.0000		
46.5	4,895	4,895	1.0000		
47.5	9,979	9,979	1.0000		
48.5	121,678	121,678	1.0000		
49.5					

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - HELICOPTERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

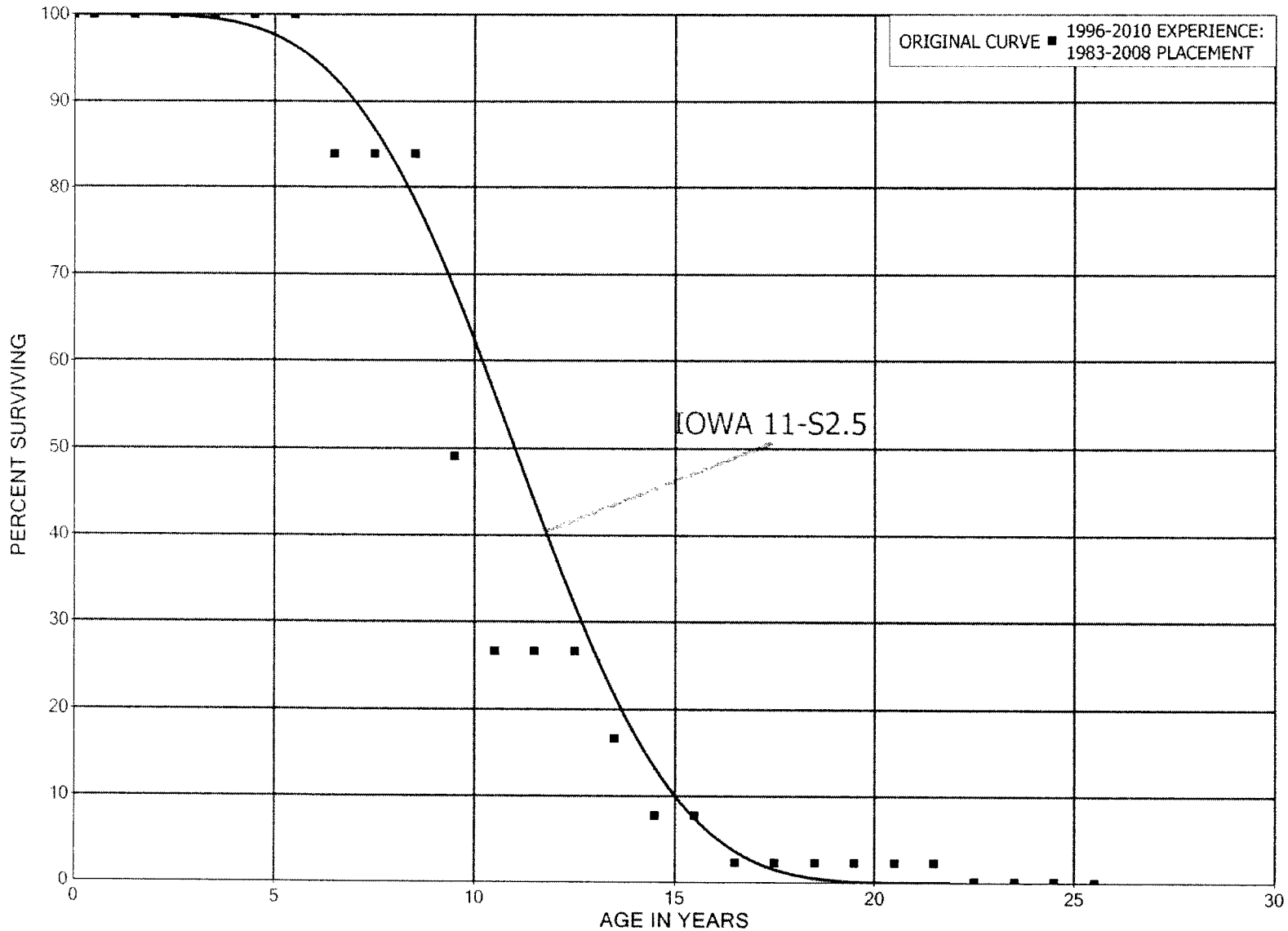
ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - HELICOPTERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2009 EXPERIENCE BAND 1996-2010

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	14,258,496		0.0000	1.0000	100.00
0.5	14,531,195		0.0000	1.0000	100.00
1.5	6,664,906		0.0000	1.0000	100.00
2.5	6,744,382		0.0000	1.0000	100.00
3.5	7,296,436		0.0000	1.0000	100.00
4.5	7,296,436		0.0000	1.0000	100.00
5.5	7,296,436		0.0000	1.0000	100.00
6.5	7,296,436	472,232	0.0647	0.9353	100.00
7.5	4,773,345		0.0000	1.0000	93.53
8.5	4,541,880	100,416	0.0221	0.9779	93.53
9.5	4,441,464		0.0000	1.0000	91.46
10.5	4,441,464	683,210	0.1538	0.8462	91.46
11.5	2,788,254		0.0000	1.0000	77.39
12.5	2,112,019	437,539	0.2072	0.7928	77.39
13.5	1,435,783	437,540	0.3047	0.6953	61.36
14.5	803,691	340,431	0.4236	0.5764	42.66
15.5	463,260	303,962	0.6561	0.3439	24.59
16.5	159,298	79,476	0.4989	0.5011	8.46
17.5	79,822	79,822	1.0000		4.24
18.5					

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - AIRPLANES
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

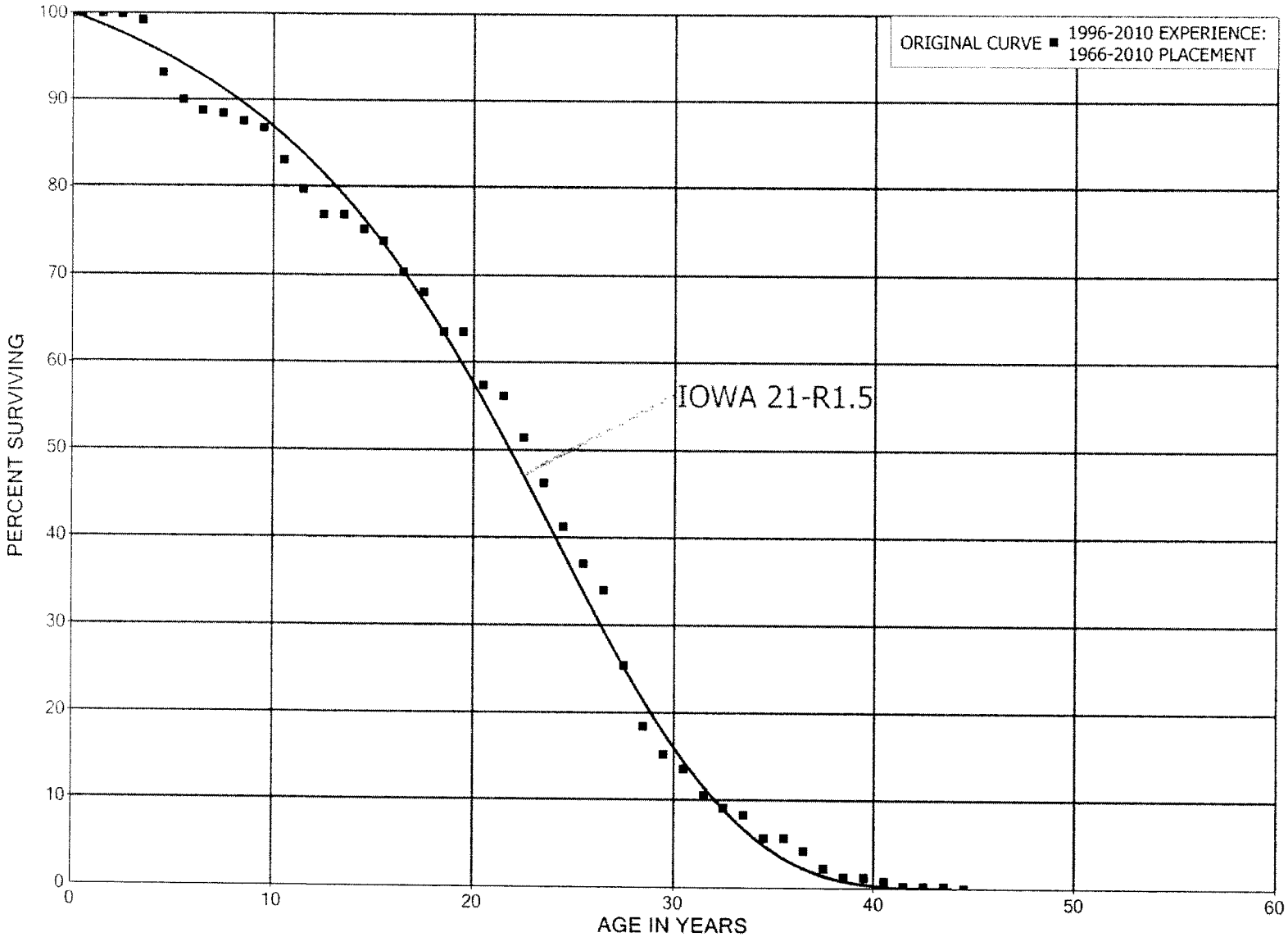
ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - AIRPLANES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1983-2008 EXPERIENCE BAND 1996-2010

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	10,950,818		0.0000	1.0000	100.00
0.5	11,291,249		0.0000	1.0000	100.00
1.5	11,595,210		0.0000	1.0000	100.00
2.5	2,938,904		0.0000	1.0000	100.00
3.5	3,124,956		0.0000	1.0000	100.00
4.5	3,124,956		0.0000	1.0000	100.00
5.5	3,124,956	502,427	0.1608	0.8392	100.00
6.5	2,622,529		0.0000	1.0000	83.92
7.5	2,622,529		0.0000	1.0000	83.92
8.5	2,622,529	1,088,157	0.4149	0.5851	83.92
9.5	1,534,372	703,928	0.4588	0.5412	49.10
10.5	830,444		0.0000	1.0000	26.57
11.5	830,444		0.0000	1.0000	26.57
12.5	909,919	340,431	0.3741	0.6259	26.57
13.5	569,488	303,961	0.5337	0.4663	16.63
14.5	265,527		0.0000	1.0000	7.75
15.5	265,527	186,052	0.7007	0.2993	7.75
16.5	79,475		0.0000	1.0000	2.32
17.5	2,130,334		0.0000	1.0000	2.32
18.5	2,130,334		0.0000	1.0000	2.32
19.5	2,130,334		0.0000	1.0000	2.32
20.5	2,130,334		0.0000	1.0000	2.32
21.5	2,130,334	2,050,859	0.9627	0.0373	2.32
22.5	79,475		0.0000	1.0000	0.09
23.5	79,475		0.0000	1.0000	0.09
24.5	79,475	79,475	1.0000		0.09
25.5					

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2010 EXPERIENCE BAND 1996-2010

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	21,728,318		0.0000	1.0000	100.00
0.5	21,593,096	11,093	0.0005	0.9995	100.00
1.5	18,523,263	21,669	0.0012	0.9988	99.95
2.5	17,086,121	109,876	0.0064	0.9936	99.83
3.5	19,978,145	1,237,453	0.0619	0.9381	99.19
4.5	20,535,513	694,397	0.0338	0.9662	93.05
5.5	16,575,302	217,193	0.0131	0.9869	89.90
6.5	16,577,316	66,806	0.0040	0.9960	88.72
7.5	16,773,111	168,822	0.0101	0.9899	88.36
8.5	15,624,716	131,953	0.0084	0.9916	87.47
9.5	16,684,886	713,351	0.0428	0.9572	86.74
10.5	17,018,910	679,628	0.0399	0.9601	83.03
11.5	15,806,383	566,667	0.0359	0.9641	79.71
12.5	15,711,564	1,359	0.0001	0.9999	76.85
13.5	16,258,541	361,075	0.0222	0.9778	76.85
14.5	10,777,079	192,661	0.0179	0.9821	75.14
15.5	9,950,617	476,974	0.0479	0.9521	73.80
16.5	9,400,085	297,785	0.0317	0.9683	70.26
17.5	8,457,995	557,474	0.0659	0.9341	68.03
18.5	6,341,610		0.0000	1.0000	63.55
19.5	5,232,185	509,726	0.0974	0.9026	63.55
20.5	4,520,262	96,000	0.0212	0.9788	57.36
21.5	4,446,171	372,199	0.0837	0.9163	56.14
22.5	4,172,435	425,394	0.1020	0.8980	51.44
23.5	3,833,141	412,436	0.1076	0.8924	46.20
24.5	3,354,369	344,819	0.1028	0.8972	41.23
25.5	3,027,857	250,841	0.0828	0.9172	36.99
26.5	2,821,153	711,634	0.2522	0.7478	33.92
27.5	2,109,519	580,333	0.2751	0.7249	25.37
28.5	1,529,186	263,941	0.1726	0.8274	18.39
29.5	1,281,075	146,334	0.1142	0.8858	15.21
30.5	1,134,741	246,479	0.2172	0.7828	13.48
31.5	888,262	128,968	0.1452	0.8548	10.55
32.5	759,294	61,240	0.0807	0.9193	9.02
33.5	698,054	222,197	0.3183	0.6817	8.29
34.5	475,857	7,402	0.0156	0.9844	5.65
35.5	468,455	119,711	0.2555	0.7445	5.56
36.5	348,744	166,915	0.4786	0.5214	4.14
37.5	181,829	86,100	0.4735	0.5265	2.16
38.5	95,729		0.0000	1.0000	1.14

BONNEVILLE POWER ADMINISTRATION

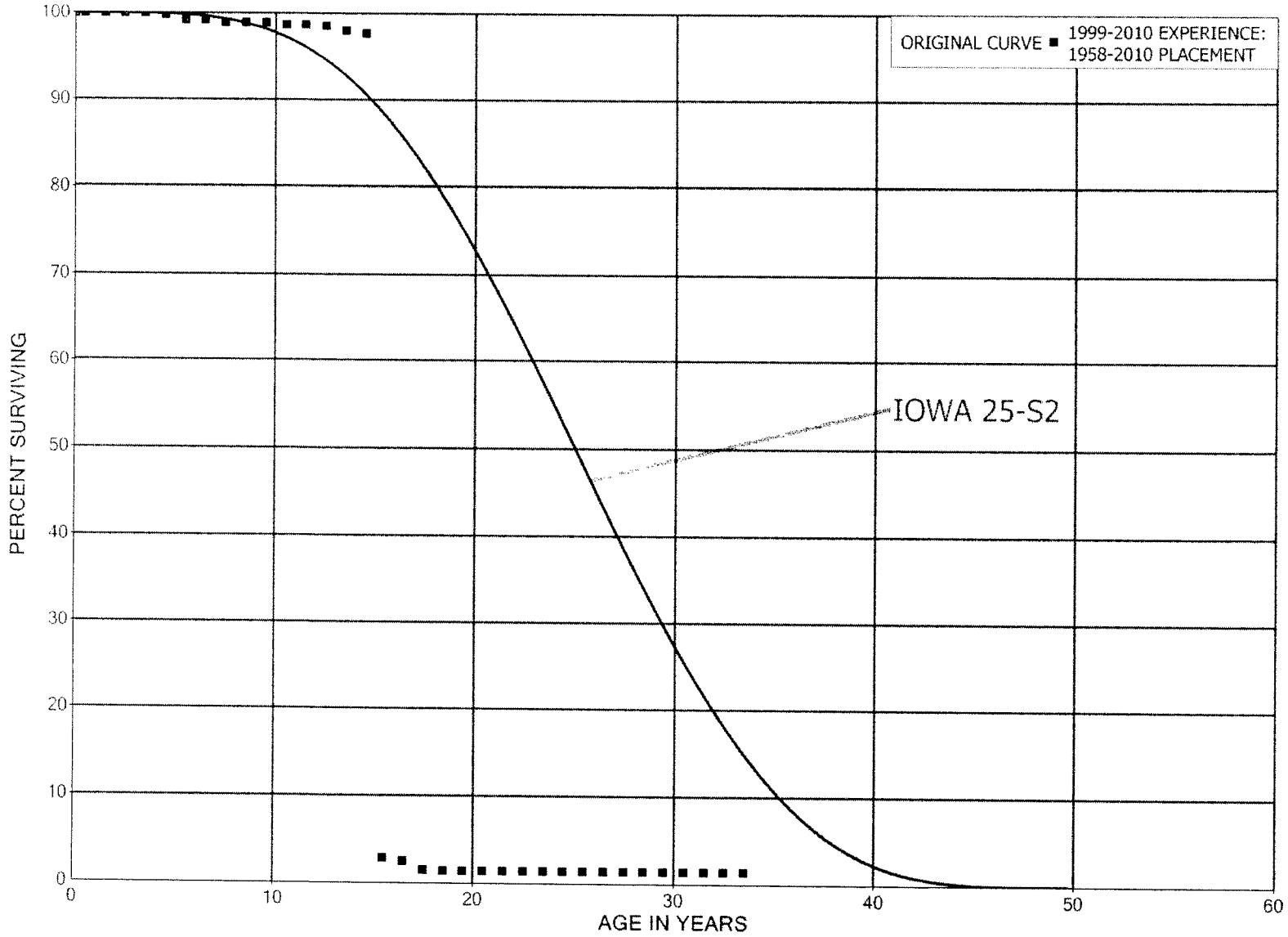
ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2010 EXPERIENCE BAND 1996-2010

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	95,729	35,762	0.3736	0.6264	1.14
40.5	59,967	44,137	0.7360	0.2640	0.71
41.5	15,830		0.0000	1.0000	0.19
42.5	15,830		0.0000	1.0000	0.19
43.5	15,830	15,830	1.0000		0.19
44.5					

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 397.10 COMMUNICATION EQUIPMENT - TOWERS AND BUILDINGS
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - TOWERS AND BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2010 EXPERIENCE BAND 1999-2010

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	11,537,863		0.0000	1.0000	100.00
0.5	8,088,801		0.0000	1.0000	100.00
1.5	9,585,714	1	0.0000	1.0000	100.00
2.5	23,038,332		0.0000	1.0000	100.00
3.5	21,804,526	62,734	0.0029	0.9971	100.00
4.5	23,035,021	132,037	0.0057	0.9943	99.71
5.5	26,984,531	3,338	0.0001	0.9999	99.14
6.5	27,332,433	92,394	0.0034	0.9966	99.13
7.5	25,991,491	2,126	0.0001	0.9999	98.79
8.5	27,499,151		0.0000	1.0000	98.79
9.5	27,703,303	61,646	0.0022	0.9978	98.79
10.5	27,795,300	546	0.0000	1.0000	98.57
11.5	27,357,145	7,382	0.0003	0.9997	98.56
12.5	28,099,629	152,581	0.0054	0.9946	98.54
13.5	25,720,241	102,132	0.0040	0.9960	98.00
14.5	11,727,685	11,388,634	0.9711	0.0289	97.61
15.5	783,656	83,979	0.1072	0.8928	2.82
16.5	625,185	260,848	0.4172	0.5828	2.52
17.5	59,916	2,676	0.0447	0.9553	1.47
18.5	47,403		0.0000	1.0000	1.40
19.5	59,072		0.0000	1.0000	1.40
20.5	59,072		0.0000	1.0000	1.40
21.5	136,850		0.0000	1.0000	1.40
22.5	136,850		0.0000	1.0000	1.40
23.5	21,528		0.0000	1.0000	1.40
24.5	21,528		0.0000	1.0000	1.40
25.5	7,629		0.0000	1.0000	1.40
26.5	7,629		0.0000	1.0000	1.40
27.5	94,253		0.0000	1.0000	1.40
28.5	94,253		0.0000	1.0000	1.40
29.5	82,860		0.0000	1.0000	1.40
30.5	188,273		0.0000	1.0000	1.40
31.5	105,570		0.0000	1.0000	1.40
32.5	157		0.0000	1.0000	1.40
33.5					1.40
34.5					
35.5					
36.5					
37.5					
38.5					

BONNEVILLE POWER ADMINISTRATION

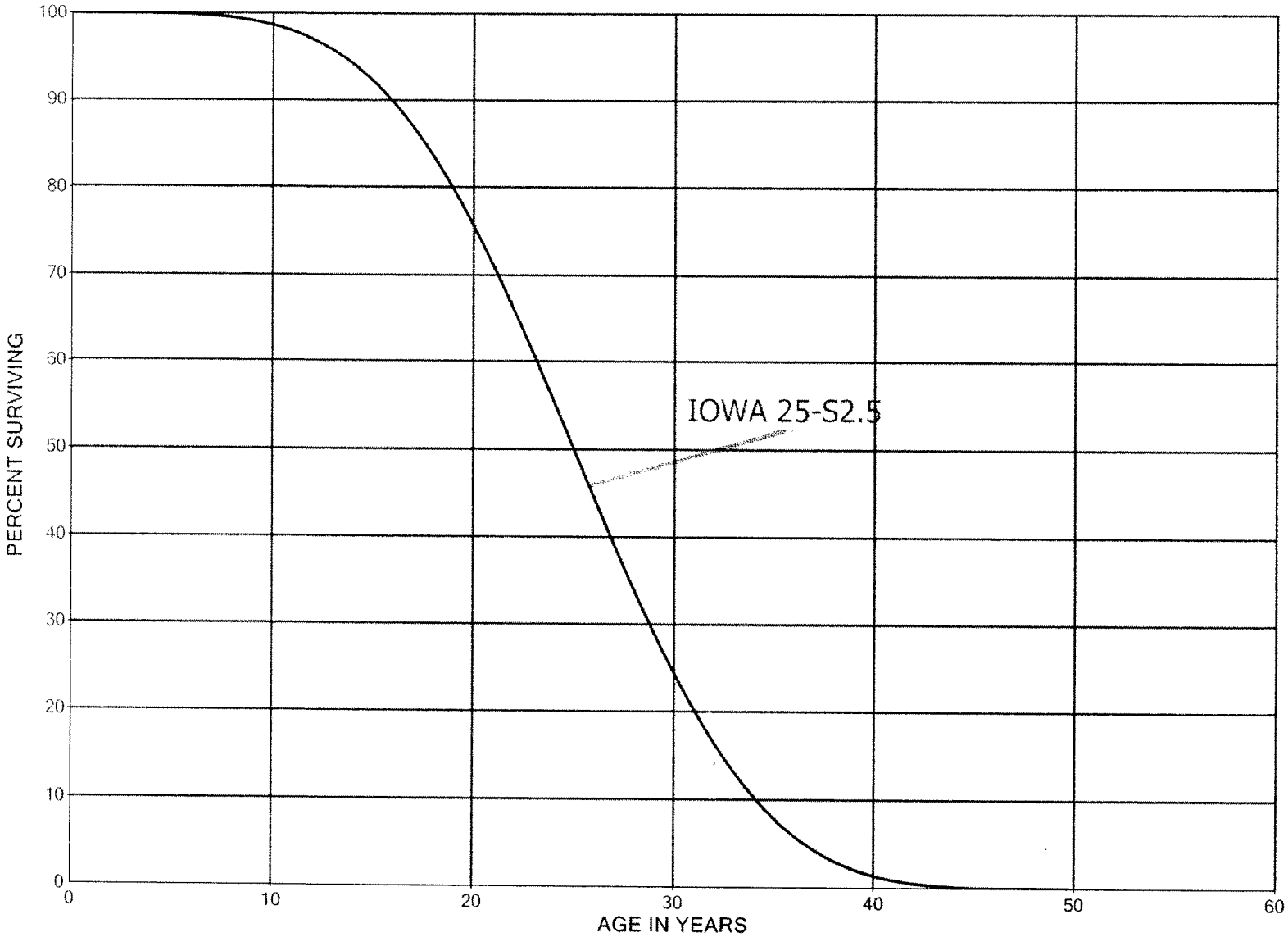
ACCOUNT 397.10 COMMUNICATION EQUIPMENT - TOWERS AND BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2010 EXPERIENCE BAND 1999-2010

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					
40.5	16,101		0.0000		
41.5	16,101	130	0.0081		
42.5					

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 397.20 COMMUNICATION EQUIPMENT - FIBER OPTICS
SMOOTH SURVIVOR CURVE



NET SALVAGE STATISTICS

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1942	49,399	4,279	9	33,518	68	29,239	59
1943							
1944	10,486	2,475	24		0	2,475-	24-
1945				5,268		5,268	
1946	558		0	345	62	345	62
1947	1,344	88	7		0	88-	7-
1948	1,867		0		0		0
1949	875	300	34	327	37	27	3
1950	3,734	2,074	56	1,369	37	705-	19-
1951	9,589	1,289	13	3,399	35	2,110	22
1952	23,962	2,109	9	308	1	1,801-	8-
1953	19,980	3,024	15	3,951	20	927	5
1954	24,335	3,622	15	5,134	21	1,512	6
1955	61,488	4,380	7	9,565	16	5,185	8
1956	22,713	721	3	1,268	6	547	2
1957	46,897	6,402	14	14,832	32	8,430	18
1958	59,735	3,366	6	11,533	19	8,167	14
1959	20,681	1,373	7	1,295	6	78-	0
1960	2,070	81	4	10	0	71-	3-
1961	2,707	1,235	46		0	1,235-	46-
1962	47,701	3,743	8	7,420	16	3,677	8
1963	67,065	2,314	3	1,217	2	1,097-	2-
1964	14,253	394	3	4,861-	34-	5,255-	37-
1965	42,892	2,732	6	4,791	11	2,059	5
1966	45,269	7,937	18	1,369	3	6,568-	15-
1967	41,068	3,901	9	1,511	4	2,390-	6-
1968	56,368	5,220	9	9,143	16	3,923	7
1969	14,144	2,688	19	1,432	10	1,256-	9-
1970	103,351	317	0	4,196	4	3,879	4
1971	5,388	585	11	1,295	24	710	13
1972	32,551	4,058	12	2,296	7	1,762-	5-
1973	26,610	247	1	2,654	10	2,407	9
1974	47,664	11,298	24	4,491	9	6,807-	14-
1975	40,638	7,459	18	1,550	4	5,909-	15-
1976	85,235	4,307	5	11,545	14	7,238	8
1977	10,116	593	6	1,101	11	508	5
1978	24,978	11,839	47	3,160	13	8,679-	35-
1979	37,218	504	1		0	504-	1-
1980	9,864	2,313	23		0	2,313-	23-
1981	22,201	4,057	18	1,754	8	2,303-	* 10-
1982	24,677	15,563	63	2,912	12	12,651-	51-
1983	29,248	1,160	4		0	1,160-	4-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1984	27,614	12,022	44	1	0	12,021-	44-
1985	32,161	11,534	36	1	0	11,533-	36-
1986	85,785	48,450	56	7	0	48,443-	56-
1987	284,540	4,308	2	128	0	4,180-	1-
1988	99,235	29,164	29	4,808	5	24,356-	25-
1989	5,197	66,445		2,736	53	63,709-	
1990	93,753	53,300	57	12,019	13	41,281-	44-
1991	15,782	31,319	198	21,035	133	10,284-	65-
1992	47,446	4,843	10	4,339	9	504-	1-
1993	21,406	31,745	148	26,246	123	5,499-	26-
1994	877,580	25,683	3	18,139	2	7,544-	1-
1995	454,692	22,148	5	11,507	3	10,641-	2-
1996	11,534	48,691	422	42,975	373	5,716-	50-
1997	1,172,650	193,222	16	85,209	7	108,013-	9-
1998	158,052	256,938	163	231,418	146	25,520-	16-
1999	394,086-	10,445	3-	9,358	2-	1,087-	0
2000	469,232	718,087	153		0	718,087-	153-
2001	671,881	263,209	39		0	263,209-	39-
2002	862,515	1,662,654	193		0	1,662,654-	193-
2003	403,917	241,913	60		0	241,913-	60-
2004	97,110	10,813	11		0	10,813-	11-
2005	463,024	61,616	13	5,750	1	55,866-	12-
2006	1,265,214	12,589	1	329,971	26	317,382	25
2007	96,742	45,751	47		0	45,751-	47-
2008	120,332	227,403	189		0	227,403-	189-
2009	193,507	102,809	53		0	102,809-	53-
2010	342,568	144,441	42	4,864	1	139,576-	41-
TOTAL	9,170,303	4,471,590	49	961,609	10	3,509,980-	38-

THREE-YEAR MOVING AVERAGES

42-44	19,962	2,251	11	11,173	56	8,921	45
43-45	3,495	825	24	1,756	50	931	27
44-46	3,681	825	22	1,871	51	1,046	28
45-47	634	29	5	1,871	295	1,842	290
46-48	1,256	29	2	115	9	86	7
47-49	1,362	129	9	109	8	20-	1-
48-50	2,159	791	37	565	26	226-	10-
49-51	4,733	1,221	26	1,698	36	477	10
50-52	12,428	1,824	15	1,692	14	132-	1-
51-53	17,844	2,141	12	2,553	14	412	2

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 352.00 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							
52-54	22,759	2,918	13	3,131	14	213	1
53-55	35,268	3,675	10	6,217	18	2,541	7
54-56	36,179	2,908	8	5,322	15	2,415	7
55-57	43,699	3,834	9	8,555	20	4,721	11
56-58	43,115	3,496	8	9,211	21	5,715	13
57-59	42,438	3,714	9	9,220	22	5,506	13
58-60	27,495	1,607	6	4,279	16	2,673	10
59-61	8,486	896	11	435	5	461-	5-
60-62	17,493	1,686	10	2,477	14	790	5
61-63	39,158	2,431	6	2,879	7	448	1
62-64	43,006	2,150	5	1,259	3	892-	2-
63-65	41,403	1,813	4	382	1	1,431-	3-
64-66	34,138	3,688	11	433	1	3,255-	10-
65-67	43,076	4,857	11	2,557	6	2,300-	5-
66-68	47,568	5,686	12	4,008	8	1,678-	4-
67-69	37,193	3,936	11	4,029	11	92	0
68-70	57,954	2,742	5	4,924	8	2,182	4
69-71	40,961	1,197	3	2,308	6	1,111	3
70-72	47,097	1,653	4	2,596	6	942	2
71-73	21,516	1,630	8	2,082	10	452	2
72-74	35,608	5,201	15	3,147	9	2,054-	6-
73-75	38,304	6,335	17	2,898	8	3,436-	9-
74-76	57,846	7,688	13	5,862	10	1,826-	3-
75-77	45,330	4,120	9	4,732	10	612	1
76-78	40,110	5,580	14	5,269	13	311-	1-
77-79	24,104	4,312	18	1,420	6	2,892-	12-
78-80	24,020	4,885	20	1,053	4	3,832-	16-
79-81	23,094	2,291	10	585	3	1,707-	7-
80-82	18,914	7,311	39	1,555	8	5,756-	30-
81-83	25,375	6,927	27	1,555	6	5,371-	21-
82-84	27,180	9,582	35	971	4	8,611-	32-
83-85	29,674	8,239	28	1	0	8,238-	28-
84-86	48,520	24,002	49	3	0	23,999-	49-
85-87	134,162	21,431	16	45	0	21,385-	16-
86-88	156,520	27,307	17	1,648	1	25,660-	16-
87-89	129,657	33,306	26	2,557	2	30,748-	24-
88-90	66,062	49,636	75	6,521	10	43,115-	65-
89-91	38,244	50,355	132	11,930	31	38,425-	100-
90-92	52,327	29,821	57	12,464	24	17,356-	33-
91-93	28,211	22,636	80	17,207	61	5,429-	19-
92-94	315,477	20,757	7	16,241	5	4,516-	1-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 352.00 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							
93-95	451,226	26,525	6	18,631	4	7,895-	2-
94-96	447,935	32,174	7	24,207	5	7,967-	2-
95-97	546,292	88,020	16	46,564	9	41,457-	8-
96-98	447,412	166,284	37	119,867	27	46,416-	10-
97-99	312,205	153,535	49	108,662	35	44,873-	14-
98-00	77,733	328,490	423	80,259	103	248,231-	319-
99-01	249,009	330,581	133	3,119	1	327,461-	132-
00-02	667,876	881,317	132		0	881,317-	132-
01-03	646,104	722,592	112		0	722,592-	112-
02-04	454,514	638,460	140		0	638,460-	140-
03-05	321,350	104,781	33	1,917	1	102,864-	32-
04-06	608,449	28,339	5	111,907	18	83,568	14
05-07	608,327	39,986	7	111,907	18	71,921	12
06-08	494,096	95,248	19	109,990	22	14,742	3
07-09	136,860	125,321	92		0	125,321-	92-
08-10	218,802	158,217	72	1,622	1	156,596-	72-
FIVE-YEAR AVERAGE							
06-10	403,673	106,599	26	66,967	17	39,632-	10-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 353.00 SUBSTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1941	9,236	285	3	9,082	98	8,797	95
1942	93,601	6,702	7	53,428	57	46,726	50
1943	182,744	6,706	4	78,922	43	72,216	40
1944	353,723	7,345	2	276,228	78	268,883	76
1945	309,974	14,373	5	230,585	74	216,212	70
1946	559,777	30,653	5	350,162	63	319,509	57
1947	419,258	34,446	8	319,469	76	285,023	68
1948	1,185,998	67,965	6	866,494	73	798,529	67
1949	1,179,858	105,539	9	781,380	66	675,841	57
1950	1,655,549	178,653	11	1,105,054	67	926,401	56
1951	1,425,621	110,541	8	872,843	61	762,302	53
1952	1,852,803	160,287	9	1,127,667	61	967,380	52
1953	2,261,398	344,169	15	1,339,708	59	995,539	44
1954	1,585,751	176,710	11	1,030,432	65	853,722	54
1955	1,269,280	111,364	9	804,806	63	693,442	55
1956	1,640,740	134,692	8	731,211	45	596,519	36
1957	2,228,968	177,195	8	1,188,780	53	1,011,585	45
1958	1,954,893	174,533	9	1,173,850	60	999,317	51
1959	2,456,825	121,558	5	1,486,171	60	1,364,613	56
1960	1,619,018	82,125	5	1,027,311	63	945,186	58
1961	2,202,788	144,657	7	1,239,873	56	1,095,216	50
1962	2,860,811	125,601	4	1,496,306	52	1,370,705	48
1963	1,786,063	118,748	7	925,981	52	807,233	45
1964	683,640	45,814	7	210,535	31	164,721	24
1965	2,833,393	132,088	5	1,157,709	41	1,025,621	36
1966	5,309,071	229,086	4	3,343,399	63	3,114,313	59
1967	1,671,738	97,283	6	674,829	40	577,546	35
1968	3,709,858	162,638	4	1,759,422	47	1,596,784	43
1969	3,524,729	262,667	7	1,735,563	49	1,472,896	42
1970	6,796,612	481,851	7	3,570,303	53	3,088,452	45
1971	4,034,357	244,343	6	1,936,459	48	1,692,116	42
1972	3,625,819	360,254	10	1,427,938	39	1,067,684	29
1973	5,999,609	417,619	7	2,840,285	47	2,422,666	40
1974	2,490,408	237,312	10	1,101,726	44	864,414	35
1975	3,350,781	217,149	6	1,990,771	59	1,773,622	53
1976	5,863,104	485,646	8	2,675,432	46	2,189,786	37
1977	3,357,636	257,011	8	1,498,931	45	1,241,920	37
1978	6,562,379	368,257	6	1,169,597	18	801,340	12
1979	3,827,191	460,344	12	1,516,195	40	1,055,851	28
1980	4,227,992	813,614	19	723,699	17	89,915-	2-
1981	5,193,437	331,895	6	733,597	14	401,702	8
1982	6,439,648	928,221	14	1,000,751	16	72,530	1

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 353.00 SUBSTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1983	2,627,834	308,388	12	444,498	17	136,110	5
1984	3,315,006	618,654	19	457,921	14	160,733-	5-
1985	5,634,279	664,851	12	1,151,523	20	486,672	9
1986	7,281,689	929,973	13	391,642	5	538,331-	7-
1987	5,236,667	872,323	17	836,884	16	35,439-	1-
1988	7,482,241	1,083,221	14	2,678,118	36	1,594,897	21
1989	5,642,005	1,052,557	19	977,316	17	75,241-	1-
1990	2,915,367	1,657,385	57	1,227,047	42	430,338-	15-
1991	5,607,784	4,398,120	78	938,768	17	3,459,352-	62-
1992	2,647,038	2,076,335	78	1,472,773	56	603,562-	23-
1993	456,711	1,507,730	330	1,435,646	314	72,084-	16-
1994	5,918,428	2,409,277	41	1,953,299	33	455,978-	8-
1995	9,289,353	1,933,711	21	1,097,296	12	836,415-	9-
1996	9,487,624	3,400,452	36	1,453,911	15	1,946,541-	21-
1997	11,309,270	7,491,978	66	1,997,996	18	5,493,982-	49-
1998	3,308,101	5,401,683	163	4,425,615	134	976,068-	30-
1999	6,661,360	1,516,050	23	1,949,333	29	433,283	7
2000	9,466,321	828,600	9		0	828,600-	9-
2001	14,537,244	298,754	2		0	298,754-	2-
2002	17,282,931	1,400,048	8	2,573,338	15	1,173,290	7
2003	20,438,677	2,981,540	15	2,306,817	11	674,723-	3-
2004	26,377,205	2,333,955	9	279,123	1	2,054,831-	8-
2005	28,342,071	2,026,853	7	425,552	2	1,601,300-	6-
2006	12,790,940	3,163,728	25	2,581,535	20	582,193-	5-
2007	9,439,346	2,827,172	30	710	0	2,826,462-	30-
2008	43,702,854	2,331,132	5	7,531	0	2,323,600-	5-
2009	11,307,606	4,969,035	44	2,153,932	19	2,815,103-	25-
2010	27,318,640	4,726,004	17	4,161,400	15	564,605-	2-
TOTAL	426,420,673	74,177,447	17	88,962,410	21	14,784,962	3
THREE-YEAR MOVING AVERAGES							
41-43	95,194	4,564	5	47,144	50	42,580	45
42-44	210,023	6,918	3	136,193	65	129,275	62
43-45	282,147	9,475	3	195,245	69	185,770	66
44-46	407,825	17,457	4	285,658	70	268,201	66
45-47	429,670	26,491	6	300,072	70	273,581	64
46-48	721,678	44,355	6	512,042	71	467,687	65
47-49	928,371	69,317	7	655,781	71	586,464	63
48-50	1,340,468	117,386	9	917,643	68	800,257	60
49-51	1,420,343	131,578	9	919,759	65	788,181	55

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 353.00 SUBSTATION 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							
50-52	1,644,658	149,827	9	1,035,188	63	885,361	54
51-53	1,846,607	204,999	11	1,113,406	60	908,407	49
52-54	1,899,984	227,055	12	1,165,936	61	938,880	49
53-55	1,705,476	210,748	12	1,058,315	62	847,568	50
54-56	1,498,590	140,922	9	855,483	57	714,561	48
55-57	1,712,996	141,084	8	908,266	53	767,182	45
56-58	1,941,534	162,140	8	1,031,280	53	869,140	45
57-59	2,213,562	157,762	7	1,282,934	58	1,125,172	51
58-60	2,010,245	126,072	6	1,229,111	61	1,103,039	55
59-61	2,092,877	116,113	6	1,251,118	60	1,135,005	54
60-62	2,227,539	117,461	5	1,254,497	56	1,137,036	51
61-63	2,283,221	129,669	6	1,220,720	53	1,091,051	48
62-64	1,776,838	96,721	5	877,607	49	780,886	44
63-65	1,767,699	98,883	6	764,742	43	665,858	38
64-66	2,942,035	135,663	5	1,570,548	53	1,434,885	49
65-67	3,271,401	152,819	5	1,725,312	53	1,572,493	48
66-68	3,563,556	163,002	5	1,925,883	54	1,762,881	49
67-69	2,968,775	174,196	6	1,389,938	47	1,215,742	41
68-70	4,677,066	302,385	6	2,355,096	50	2,052,711	44
69-71	4,785,233	329,620	7	2,414,108	50	2,084,488	44
70-72	4,818,929	362,149	8	2,311,567	48	1,949,417	40
71-73	4,553,262	340,739	7	2,068,227	45	1,727,489	38
72-74	4,038,612	338,395	8	1,789,983	44	1,451,588	36
73-75	3,946,933	290,693	7	1,977,594	50	1,686,901	43
74-76	3,901,431	313,369	8	1,922,643	49	1,609,274	41
75-77	4,190,507	319,935	8	2,055,045	49	1,735,109	41
76-78	5,261,040	370,305	7	1,781,320	34	1,411,015	27
77-79	4,582,402	361,871	8	1,394,908	30	1,033,037	23
78-80	4,872,521	547,405	11	1,136,497	23	589,092	12
79-81	4,416,207	535,284	12	991,164	22	455,879	10
80-82	5,287,026	691,243	13	819,349	15	128,106	2
81-83	4,753,640	522,835	11	726,282	15	203,447	4
82-84	4,127,496	618,421	15	634,390	15	15,969	0
83-85	3,859,040	530,631	14	684,647	18	154,016	4
84-86	5,410,325	737,826	14	667,029	12	70,797-	1-
85-87	6,050,878	822,382	14	793,350	13	29,033-	0
86-88	6,666,866	961,839	14	1,302,215	20	340,376	5
87-89	6,120,304	1,002,700	16	1,497,439	24	494,739	8
88-90	5,346,538	1,264,388	24	1,627,494	30	363,106	7
89-91	4,721,719	2,369,354	50	1,047,710	22	1,321,644-	28-
90-92	3,723,396	2,710,613	73	1,212,863	33	1,497,751-	40-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 353.00 SUBSTATION 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							
91-93	2,903,844	2,660,728	92	1,282,396	44	1,378,333-	47-
92-94	3,007,392	1,997,781	66	1,620,573	54	377,208-	13-
93-95	5,221,497	1,950,239	37	1,495,414	29	454,826-	9-
94-96	8,231,802	2,581,147	31	1,501,502	18	1,079,645-	13-
95-97	10,028,749	4,275,380	43	1,516,401	15	2,758,979-	28-
96-98	8,034,998	5,431,371	68	2,625,841	33	2,805,530-	35-
97-99	7,092,910	4,803,237	68	2,790,981	39	2,012,256-	28-
98-00	6,478,594	2,582,111	40	2,124,983	33	457,128-	7-
99-01	10,221,642	881,134	9	649,778	6	231,357-	2-
00-02	13,762,165	842,467	6	857,779	6	15,312	0
01-03	17,419,617	1,560,114	9	1,626,719	9	66,605	0
02-04	21,366,271	2,238,514	10	1,719,760	8	518,755-	2-
03-05	25,052,651	2,447,449	10	1,003,831	4	1,443,618-	6-
04-06	22,503,405	2,508,178	11	1,095,403	5	1,412,775-	6-
05-07	16,857,453	2,672,584	16	1,002,599	6	1,669,985-	10-
06-08	21,977,714	2,774,010	13	863,259	4	1,910,752-	9-
07-09	21,483,269	3,375,780	16	720,725	3	2,655,055-	12-
08-10	27,443,034	4,008,724	15	2,107,621	8	1,901,103-	7-
FIVE-YEAR AVERAGE							
06-10	20,911,877	3,603,414	17	1,781,022	9	1,822,393-	9-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1941	2,794	611	22		0	611-	22-
1942	4,246	515	12	363	9	152-	4-
1943	1,061		0		0		0
1944	103	228	221	18	17	210-	204-
1945	1,589		0	106	7	106	7
1946							
1947	7,200	649	9	7,623	106	6,974	97
1948	4,471	1,372	31	118	3	1,254-	28-
1949	2,336	5,362	230	799	34	4,563-	195-
1950	77,677	8,740	11	14,740	19	6,000	8
1951	11,781	1,657	14		0	1,657-	14-
1952	1,574	240	15	60	4	180-	11-
1953	63,027	21,706	34	20,029	32	1,677-	3-
1954	108,073	21,292	20	39,003	36	17,711	16
1955	3,651	1,796	49	1,530	42	266-	7-
1956	85,804	20,936	24	21,789	25	853	1
1957	89,286	7,425	8	12,231	14	4,806	5
1958	2,675	470	18		0	470-	18-
1959	32,042	14,572	45	8,014	25	6,558-	20-
1960	2,433		0	891	37	891	37
1961	12,273	5,520	45	1,399	11	4,121-	34-
1962	12,120	1,253	10	505	4	748-	6-
1963	16,638	6,463	39	6,977	42	514	3
1964	202,125	35,945	18	9,434	5	26,511-	13-
1965	17,843	8,164	46	7,293	41	871-	5-
1966	3,470	2,854	82	1,161	33	1,693-	49-
1967	9,984	32,499	326	47,654	477	15,155	152
1968	103,263	29,239	28	18,727	18	10,512-	10-
1969	107,209	23,544	22	41,417	39	17,873	17
1970	97,341	12,028	12	30,550	31	18,522	19
1971	1,738,537	631,233	36	532,738	31	98,495-	6-
1972	7,940,935	2,416,646	30	1,293,442	16	1,123,204-	14-
1973	108,760	109,922	101	31,064	29	78,858-	73-
1974	988,962	398,083	40	163,917	17	234,166-	24-
1975	104,474	29,535	28	822	1	28,713-	27-
1976	110,773	41,323	37	105,361	95	64,038	58
1977	868,563	174,982	20	7,374	1	167,608-	19-
1978	14,148	6,390	45	5,974	42	416-	3-
1979	2,836,191	2,374,845	84	287,718	10	2,087,127-	74-
1980	92,976	18,137	20	4,437	5	13,700-	15-
1981	1,723,762	1,678,156	97	792,709	46	885,447-	51-
1982	84,112	131,473	156		0	131,473-	156-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1983	13,892	2,750	20	15,299	110	12,549	90
1984	296,204	125,905	43	78,419	26	47,486-	16-
1985	196,591	40,065	20	297	0	39,768-	20-
1986	31,425	1,996	6		0	1,996-	6-
1987	46,797	2,000	4	688	1	1,312-	3-
1988							
1989	49,960	27,778	56	315	1	27,463-	55-
1990		115,016				115,016-	
1991		26,635				26,635-	
1992	12,898	6,745	52		0	6,745-	52-
1993	87,301	31,135	36		0	31,135-	36-
1994	4,138,090	32,414-	1-		0	32,414	1
1995	9,891	13,042	132		0	13,042-	132-
1996							
1997		26,391				26,391-	
1998		32,172				32,172-	
1999	49,150-	118,457	241-		0	118,457-	241
2000	42,767	7	0		0	7-	0
2001		7-				7	
2002	21,428	1,414	7		0	1,414-	7-
2003	3,779	5,611-	148-	1,091,409		1,097,020	
2004	1,566,439	373,405	24	139,562	9	233,843-	15-
2005	406,272	5,711	1		0	5,711-	1-
2006	768,479	236,931	31	30,706	4	206,225-	27-
2007	151,133	32,609	22		0	32,609-	22-
2008	51,970	298,500	574		0	298,500-	574-
2009	233,228	50,556	22		0	50,556-	22-
2010	440,458	285,417	65	5,056	1	280,361-	64-
TOTAL	26,216,135	10,092,409	38	4,879,737	19	5,212,672-	20-
THREE-YEAR MOVING AVERAGES							
41-43	2,700	375	14	121	4	254-	9-
42-44	1,803	248	14	127	7	121-	7-
43-45	918	76	8	41	5	35-	4-
44-46	564	76	13	41	7	35-	6-
45-47	2,930	216	7	2,576	88	2,360	81
46-48	3,890	674	17	2,580	66	1,907	49
47-49	4,669	2,461	53	2,847	61	386	8
48-50	28,161	5,158	18	5,219	19	61	0
49-51	30,598	5,253	17	5,180	17	73-	0

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 354.00 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							
50-52	30,344	3,546	12	4,933	16	1,388	5
51-53	25,461	7,868	31	6,696	26	1,171-	5-
52-54	57,558	14,413	25	19,697	34	5,285	9
53-55	58,250	14,931	26	20,187	35	5,256	9
54-56	65,843	14,675	22	20,774	32	6,099	9
55-57	59,580	10,052	17	11,850	20	1,798	3
56-58	59,255	9,610	16	11,340	19	1,730	3
57-59	41,334	7,489	18	6,748	16	741-	2-
58-60	12,383	5,014	40	2,968	24	2,046-	17-
59-61	15,583	6,697	43	3,435	22	3,263-	21-
60-62	8,942	2,258	25	932	10	1,326-	15-
61-63	13,677	4,412	32	2,960	22	1,452-	11-
62-64	76,961	14,554	19	5,639	7	8,915-	12-
63-65	78,869	16,857	21	7,901	10	8,956-	11-
64-66	74,479	15,654	21	5,963	8	9,692-	13-
65-67	10,432	14,506	139	18,703	179	4,197	40
66-68	38,906	21,531	55	22,514	58	983	3
67-69	73,485	28,427	39	35,933	49	7,505	10
68-70	102,604	21,604	21	30,231	29	8,628	8
69-71	647,696	222,268	34	201,568	31	20,700-	3-
70-72	3,258,938	1,019,969	31	618,910	19	401,059-	12-
71-73	3,262,744	1,052,600	32	619,081	19	433,519-	13-
72-74	3,012,886	974,884	32	496,141	16	478,743-	16-
73-75	400,732	179,180	45	65,268	16	113,912-	28-
74-76	401,403	156,314	39	90,033	22	66,280-	17-
75-77	361,270	81,947	23	37,852	10	44,094-	12-
76-78	331,161	74,232	22	39,570	12	34,662-	10-
77-79	1,239,634	852,072	69	100,355	8	751,717-	61-
78-80	981,105	799,791	82	99,376	10	700,414-	71-
79-81	1,550,976	1,357,046	87	361,621	23	995,425-	64-
80-82	633,617	609,255	96	265,715	42	343,540-	54-
81-83	607,255	604,126	99	269,336	44	334,790-	55-
82-84	131,403	86,709	66	31,239	24	55,470-	42-
83-85	168,896	56,240	33	31,338	19	24,902-	15-
84-86	174,740	55,989	32	26,239	15	29,750-	17-
85-87	91,604	14,687	16	328	0	14,359-	16-
86-88	26,074	1,332	5	229	1	1,103-	4-
87-89	32,252	9,926	31	334	1	9,592-	30-
88-90	16,653	47,598	286	105	1	47,493-	285-
89-91	16,653	56,476	339	105	1	56,371-	338-
90-92	4,299	49,465			0	49,465-	

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 354.00 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							
91-93	33,400	21,505	64		0	21,505-	64-
92-94	1,412,763	1,822	0		0	1,822-	0
93-95	1,411,761	3,921	0		0	3,921-	0
94-96	1,382,660	6,457-	0		0	6,457	0
95-97	3,297	13,144	399		0	13,144-	399-
96-98		19,521				19,521-	
97-99	16,383-	59,007	360-		0	59,007-	360
98-00	2,128-	50,212			0	50,212-	
99-01	2,128-	39,486			0	39,486-	
00-02	21,398	471	2		0	471-	2-
01-03	8,402	1,402-	17-	363,803		365,205	
02-04	530,549	123,069	23	410,323	77	287,254	54
03-05	658,830	124,502	19	410,323	62	285,822	43
04-06	913,730	205,349	22	56,756	6	148,593-	16-
05-07	441,961	91,750	21	10,235	2	81,515-	18-
06-08	323,861	189,347	58	10,235	3	179,111-	55-
07-09	145,444	127,221	87		0	127,221-	87-
08-10	241,885	211,491	87	1,685	1	209,806-	87-
FIVE-YEAR AVERAGE							
06-10	329,054	180,803	55	7,152	2	173,650-	53-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1941	12,415	1,903	15	25	0	1,878-	15-
1942	7,596	1,555	20	1,628	21	73	1
1943	4,813	2,516	52	888	18	1,628-	34-
1944	6,320	1,497	24	5,072	80	3,575	57
1945	1,662	1,066	64	7,215	434	6,149	370
1946	7,294	1,923	26	2,568	35	645	9
1947	30,165	6,903	23	13,347	44	6,444	21
1948	19,727	4,374	22	11,852	60	7,478	38
1949	16,239	5,467	34	6,227	38	760	5
1950	50,660	6,835	13	10,516	21	3,681	7
1951	51,259	9,287	18	14,150	28	4,863	9
1952	24,693	4,298	17	2,326	9	1,972-	8-
1953	128,072	5,535	4	95,043	74	89,508	70
1954	19,423	3,952	20	2,261	12	1,691-	9-
1955	31,162	7,221	23	4,601	15	2,620-	8-
1956	86,914	20,082	23	5,898	7	14,184-	16-
1957	177,733	56,855	32	25,916	15	30,939-	17-
1958	177,640	75,051	42	33,749	19	41,302-	23-
1959	55,997	23,852	43	4,853	9	18,999-	34-
1960	44,442	32,137	72	2,130	5	30,007-	68-
1961	55,856	29,804	53	1,714	3	28,090-	50-
1962	97,569	58,981	60	3,436	4	55,545-	57-
1963	79,267	48,209	61	1,732	2	46,477-	59-
1964	118,974	74,842	63	2,785	2	72,057-	61-
1965	71,602	45,375	63	1,582	2	43,793-	61-
1966	72,770	44,847	62	1,339	2	43,508-	60-
1967	91,853	31,484	34	8,399	9	23,085-	25-
1968	58,711	14,639	25	1,354	2	13,285-	23-
1969	262,726	71,244	27	2,219	1	69,025-	26-
1970	277,186	44,115	16	1,072	0	43,043-	16-
1971	400,840	169,762	42	5,887	1	163,875-	41-
1972	199,399	49,564	25	355	0	49,209-	25-
1973	105,619	38,238	36	384	0	37,854-	36-
1974	239,690	141,193	59	880	0	140,313-	59-
1975	251,261	77,321	31		0	77,321-	31-
1976	154,213	53,223	35		0	53,223-	35-
1977	781,606	211,747	27	1,293	0	210,454-	27-
1978	476,693	471,394	99	90	0	471,304-	99-
1979	889,839	824,769	93	70,924	8	753,845-	85-
1980	267,310	222,234	83	22,934	9	199,300-	75-
1981	430,109	460,004	107	22,853	5	437,151-	102-
1982	116,005	185,628	160	1,483	1	184,145-	159-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1983	169,036	227,010	134	1,549	1	225,461-	133-
1984	338,214	420,982	124	3,815	1	417,167-	123-
1985	123,226	200,939	163		0	200,939-	163-
1986	387,506	505,613	130	4,631	1	500,982-	129-
1987	703,422	433,603	62	17,300	2	416,303-	59-
1988	133,608	189,697	142		0	189,697-	142-
1989	145,713	198,577	136		0	198,577-	136-
1990	162,068	214,114	132		0	214,114-	132-
1991	109,124	195,031	179		0	195,031-	179-
1992	102,184	186,107	182		0	186,107-	182-
1993		25,425				25,425-	
1994	1,754,663	750,877	43		0	750,877-	43-
1995	46,843	113,658	243		0	113,658-	243-
1996	686,143	779,668	114		0	779,668-	114-
1997	6,044	41,905	693		0	41,905-	693-
1998	320,153	3,032,647	947		0	3,032,647-	947-
1999	55,208-	7,784	14-		0	7,784-	14
2000	325,317	248,539	76		0	248,539-	76-
2001	70,321	6,903	10		0	6,903-	10-
2002	410,635	219,482	53		0	219,482-	53-
2003	778,260	1,453,302	187		0	1,453,302-	187-
2004	656,786	559,739	85		0	559,739-	85-
2005	530,773	1,226,200	231		0	1,226,200-	231-
2006	1,298,991	1,920,058	148	779,827	60	1,140,232-	88-
2007	1,939,949	2,101,812	108	1,417,626	73	684,186-	35-
2008	562,495	923,024	164	153,989	27	769,035-	137-
2009	603,813	1,098,362	182		0	1,098,362-	182-
2010	2,556,268	2,969,080	116	69,033	3	2,900,047-	113-
TOTAL	21,319,672	23,891,066	112	2,850,750	13	21,040,316-	99-

THREE-YEAR MOVING AVERAGES

41-43	8,275	1,991	24	847	10	1,144-	14-
42-44	6,243	1,856	30	2,529	41	673	11
43-45	4,265	1,693	40	4,392	103	2,699	63
44-46	5,092	1,495	29	4,952	97	3,456	68
45-47	13,040	3,297	25	7,710	59	4,413	34
46-48	19,062	4,400	23	9,256	49	4,856	25
47-49	22,044	5,581	25	10,475	48	4,894	22
48-50	28,875	5,559	19	9,532	33	3,973	14
49-51	39,386	7,196	18	10,298	26	3,101	8

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355.00 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							
50-52	42,204	6,807	16	8,997	21	2,191	5
51-53	68,008	6,373	9	37,173	55	30,800	45
52-54	57,396	4,595	8	33,210	58	28,615	50
53-55	59,552	5,569	9	33,968	57	28,399	48
54-56	45,833	10,418	23	4,253	9	6,165-	13-
55-57	98,603	28,053	28	12,138	12	15,914-	16-
56-58	147,429	50,663	34	21,854	15	28,808-	20-
57-59	137,123	51,919	38	21,506	16	30,413-	22-
58-60	92,693	43,680	47	13,577	15	30,103-	32-
59-61	52,098	28,598	55	2,899	6	25,699-	49-
60-62	65,956	40,307	61	2,427	4	37,881-	57-
61-63	77,564	45,665	59	2,294	3	43,371-	56-
62-64	98,603	60,677	62	2,651	3	58,026-	59-
63-65	89,948	56,142	62	2,033	2	54,109-	60-
64-66	87,782	55,021	63	1,902	2	53,119-	61-
65-67	78,742	40,569	52	3,773	5	36,795-	47-
66-68	74,445	30,323	41	3,697	5	26,626-	36-
67-69	137,763	39,122	28	3,991	3	35,132-	26-
68-70	199,541	43,333	22	1,548	1	41,784-	21-
69-71	313,584	95,040	30	3,059	1	91,981-	29-
70-72	292,475	87,814	30	2,438	1	85,376-	29-
71-73	235,286	85,855	36	2,209	1	83,646-	36-
72-74	181,569	76,332	42	540	0	75,792-	42-
73-75	198,857	85,584	43	421	0	85,163-	43-
74-76	215,055	90,579	42	293	0	90,286-	42-
75-77	395,693	114,097	29	431	0	113,666-	29-
76-78	470,837	245,455	52	461	0	244,994-	52-
77-79	716,046	502,637	70	24,102	3	478,534-	67-
78-80	544,614	506,132	93	31,316	6	474,816-	87-
79-81	529,086	502,336	95	38,904	7	463,432-	88-
80-82	271,141	289,289	107	15,757	6	273,532-	101-
81-83	238,383	290,881	122	8,628	4	282,252-	118-
82-84	207,752	277,873	134	2,282	1	275,591-	133-
83-85	210,159	282,977	135	1,788	1	281,189-	134-
84-86	282,982	375,845	133	2,815	1	373,029-	132-
85-87	404,718	380,052	94	7,310	2	372,741-	92-
86-88	408,179	376,304	92	7,310	2	368,994-	90-
87-89	327,581	273,959	84	5,767	2	268,192-	82-
88-90	147,130	200,796	136		0	200,796-	136-
89-91	138,968	202,574	146		0	202,574-	146-
90-92	124,459	198,417	159		0	198,417-	159-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355.00 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							
91-93	70,436	135,521	192		0	135,521-	192-
92-94	618,949	320,803	52		0	320,803-	52-
93-95	600,502	296,653	49		0	296,653-	49-
94-96	829,216	548,068	66		0	548,068-	66-
95-97	246,343	311,744	127		0	311,744-	127-
96-98	337,447	1,284,740	381		0	1,284,740-	381-
97-99	90,330	1,027,445			0	1,027,445-	
98-00	196,754	1,096,323	557		0	1,096,323-	557-
99-01	113,477	87,742	77		0	87,742-	77-
00-02	268,758	158,308	59		0	158,308-	59-
01-03	419,739	559,896	133		0	559,896-	133-
02-04	615,227	744,175	121		0	744,175-	121-
03-05	655,273	1,079,747	165		0	1,079,747-	165-
04-06	828,850	1,235,333	149	259,942	31	975,390-	118-
05-07	1,256,571	1,749,357	139	732,484	58	1,016,873-	81-
06-08	1,267,145	1,648,298	130	783,814	62	864,484-	68-
07-09	1,035,419	1,374,399	133	523,872	51	850,527-	82-
08-10	1,240,859	1,663,489	134	74,341	6	1,589,148-	128-
FIVE-YEAR AVERAGE							
06-10	1,392,303	1,802,467	129	484,095	35	1,318,372-	95-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND CLEARING ROW

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1941	1,396	51	4	225	16	174	12
1942	6,981	867	12	1,385	20	518	7
1943	893	140	16	455	51	315	35
1944	4,455	335	8	2,303	52	1,968	44
1945	2,496	532	21	1,910	77	1,378	55
1946	27,812	3,729	13	9,586	34	5,857	21
1947	32,976	11,876	36	18,981	58	7,105	22
1948	27,017	2,870	11	11,508	43	8,638	32
1949	27,247	7,100	26	15,873	58	8,773	32
1950	111,665	6,799	6	31,008	28	24,209	22
1951	55,045	24,383	44	25,104	46	721	1
1952	27,596	3,963	14	5,012	18	1,049	4
1953	107,773	22,993	21	48,772	45	25,779	24
1954	67,819	13,322	20	39,091	58	25,769	38
1955	300,172	63,636	21	97,676	33	34,040	11
1956	166,343	20,899	13	77,149	46	56,250	34
1957	610,454	87,345	14	200,278	33	112,933	18
1958	190,484	65,845	35	41,945	22	23,900-	13-
1959	77,575	14,869	19	27,903	36	13,034	17
1960	26,862	8,196	31	9,302	35	1,106	4
1961	41,285	9,576	23	12,133	29	2,557	6
1962	48,115	9,552	20	9,571	20	19	0
1963	83,365	8,019	10	19,521	23	11,502	14
1964	120,041	39,540	33	25,561	21	13,979-	12-
1965	1,483,379	352,198	24	1,331,242	90	979,044	66
1966	31,543	8,673	27	6,735	21	1,938-	6-
1967	173,832	63,975	37	59,497	34	4,478-	3-
1968	90,653	23,096	25	9,734	11	13,362-	15-
1969	182,421	61,661	34	33,983	19	27,678-	15-
1970	415,525	44,556	11	55,438	13	10,882	3
1971	1,081,301	414,001	38	150,482	14	263,519-	24-
1972	4,208,325	1,447,574	34	66,956	2	1,380,618-	33-
1973	129,739	23,274	18	15,540	12	7,734-	6-
1974	801,759	317,530	40	3,223	0	314,307-	39-
1975	148,703	59,210	40	6,857	5	52,353-	35-
1976	669,004	116,017	17	16,969	3	99,048-	15-
1977	2,196,323	874,220	40	186,647	8	687,573-	31-
1978	408,032	454,391	111	31,607	8	422,784-	104-
1979	2,177,967	1,860,635	85	247,271	11	1,613,364-	74-
1980	33,916	31,372	92	6,342	19	25,030-	74-
1981	1,420,947	1,352,338	95	89,214	6	1,263,124-	89-
1982	178,258	201,713	113	35,890	20	165,823-	93-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND CLEARING ROW

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1983	126,086	78,715	62	28,520	23	50,195-	40-
1984	397,769	314,727	79	108,072	27	206,655-	52-
1985	25,873	12,709	49	8,970	35	3,739-	14-
1986	305,496	286,460	94	23,042	8	263,418-	86-
1987	451,055	165,765	37	40,402	9	125,363-	28-
1988	30,535	17,397	57	1	0	17,396-	57-
1989	16,368	26,859	164		0	26,859-	164-
1990	63,283	14,525	23		0	14,525-	23-
1991	16,908	19,583	116	4,519	27	15,064-	89-
1992	7,818	4,267	55		0	4,267-	55-
1993	8,496	21,864	257		0	21,864-	257-
1994	3,282,976	8,155	0		0	8,155-	0
1995	37,001	50,067	135		0	50,067-	135-
1996	197,793	246,557	125		0	246,557-	125-
1997		36,097				36,097-	
1998	203,276	1,930,433	950		0	1,930,433-	950-
1999	1,023-	146	14-		0	146-	14
2000	217,296	143,148	66		0	143,148-	66-
2001	826,425	748	0		0	748-	0
2002	174,096	54,989	32		0	54,989-	32-
2003	449,984	1,006,364	224	1,091,409	243	85,045	19
2004	810,244	569,014	70	423,603	52	145,412-	18-
2005	1,750,003	681,791	39	29,739	2	652,052-	37-
2006	2,720,338	2,229,586	82	304,491	11	1,925,095-	71-
2007	1,979,503	573,728	29	436,622	22	137,106-	7-
2008	330,945	179,356	54	984,680	298	805,325	243
2009	79,790	135,545	170		0	135,545-	170-
2010	1,177,438	1,735,900	147	87,925	7	1,647,975-	140-
TOTAL	33,683,266	18,677,366	55	6,657,873	20	12,019,492-	36-

THREE-YEAR MOVING AVERAGES

41-43	3,090	353	11	688	22	336	11
42-44	4,110	447	11	1,381	34	934	23
43-45	2,615	336	13	1,556	60	1,220	47
44-46	11,588	1,532	13	4,600	40	3,068	26
45-47	21,095	5,379	25	10,159	48	4,780	23
46-48	29,268	6,158	21	13,358	46	7,200	25
47-49	29,080	7,282	25	15,454	53	8,172	28
48-50	55,310	5,590	10	19,463	35	13,873	25
49-51	64,652	12,761	20	23,995	37	11,234	17

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND CLEARING ROW

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
50-52	64,769	11,715	18	20,375	31	8,660	13
51-53	63,471	17,113	27	26,296	41	9,183	14
52-54	67,729	13,426	20	30,958	46	17,532	26
53-55	158,588	33,317	21	61,846	39	28,529	18
54-56	178,111	32,619	18	71,305	40	38,686	22
55-57	358,990	57,293	16	125,034	35	67,741	19
56-58	322,427	58,030	18	106,457	33	48,428	15
57-59	292,838	56,020	19	90,042	31	34,022	12
58-60	98,307	29,637	30	26,383	27	3,253-	3-
59-61	48,574	10,880	22	16,446	34	5,566	11
60-62	38,754	9,108	24	10,335	27	1,227	3
61-63	57,588	9,049	16	13,742	24	4,693	8
62-64	83,840	19,037	23	18,218	22	819-	1-
63-65	562,262	133,252	24	458,775	82	325,522	58
64-66	544,988	133,470	24	454,513	83	321,042	59
65-67	562,918	141,615	25	465,825	83	324,209	58
66-68	98,676	31,915	32	25,322	26	6,593-	7-
67-69	148,969	49,577	33	34,405	23	15,173-	10-
68-70	229,533	43,104	19	33,052	14	10,053-	4-
69-71	559,749	173,406	31	79,968	14	93,438-	17-
70-72	1,901,717	635,377	33	90,959	5	544,418-	29-
71-73	1,806,455	628,283	35	77,659	4	550,624-	30-
72-74	1,713,274	596,126	35	28,573	2	567,553-	33-
73-75	360,067	133,338	37	8,540	2	124,798-	35-
74-76	539,822	164,252	30	9,016	2	155,236-	29-
75-77	1,004,677	349,816	35	70,158	7	279,658-	28-
76-78	1,091,120	481,543	44	78,408	7	403,135-	37-
77-79	1,594,107	1,063,082	67	155,175	10	907,907-	57-
78-80	873,305	782,133	90	95,073	11	687,059-	79-
79-81	1,210,943	1,081,448	89	114,276	9	967,173-	80-
80-82	544,374	528,474	97	43,815	8	484,659-	89-
81-83	575,097	544,255	95	51,208	9	493,047-	86-
82-84	234,038	198,385	85	57,494	25	140,891-	60-
83-85	183,243	135,384	74	48,521	26	86,863-	47-
84-86	243,046	204,632	84	46,695	19	157,937-	65-
85-87	260,808	154,978	59	24,138	9	130,840-	50-
86-88	262,362	156,541	60	21,148	8	135,392-	52-
87-89	165,986	70,007	42	13,468	8	56,539-	34-
88-90	36,729	19,594	53		0	19,593-	53-
89-91	32,186	20,322	63	1,506	5	18,816-	58-
90-92	29,336	12,792	44	1,506	5	11,285-	38-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND CLEARING ROW

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	11,074	15,238	138	1,506	14	13,732-	124-
92-94	1,099,763	11,429	1		0	11,429-	1-
93-95	1,109,491	26,695	2		0	26,695-	2-
94-96	1,172,590	101,593	9		0	101,593-	9-
95-97	78,265	110,907	142		0	110,907-	142-
96-98	133,690	737,696	552		0	737,696-	552-
97-99	67,418	655,559	972		0	655,559-	972-
98-00	139,850	691,242	494		0	691,242-	494-
99-01	347,566	48,014	14		0	48,014-	14-
00-02	405,939	66,295	16		0	66,295-	16-
01-03	483,502	354,034	73	363,803	75	9,769	2
02-04	478,108	543,456	114	505,004	106	38,452-	8-
03-05	1,003,410	752,390	75	514,917	51	237,473-	24-
04-06	1,760,195	1,160,130	66	252,611	14	907,519-	52-
05-07	2,149,948	1,161,702	54	256,951	12	904,751-	42-
06-08	1,676,929	994,223	59	575,264	34	418,959-	25-
07-09	796,746	296,210	37	473,767	59	177,558	22
08-10	529,391	683,600	129	357,535	68	326,065-	62-
FIVE-YEAR AVERAGE							
06-10	1,257,603	970,823	77	362,744	29	608,079-	48-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1954	8,215		0	500	6	500	6
1955							
1956							
1957							
1958							
1959							
1960							
1961							
1962							
1963							
1964							
1965	32,855		0		0		0
1966							
1967	6,880	1,119	16	1,822	26	703	10
1968							
1969							
1970							
1971							
1972		1,041				1,041-	
1973							
1974							
1975							
1976							
1977							
1978							
1979							
1980							
1981							
1982	6,275	577	9		0	577-	9-
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	1,116,356		0		0		0
2007							
2008							
2009							
2010							
TOTAL	1,170,582	2,737	0	2,322	0	415-	0
THREE-YEAR MOVING AVERAGES							
54-56	2,738		0	167	6	167	6
55-57							
56-58							
57-59							
58-60							
59-61							
60-62							
61-63							
62-64							
63-65	10,952		0		0		0
64-66	10,952		0		0		0
65-67	13,245	373	3	607	5	234	2
66-68	2,293	373	16	607	26	234	10
67-69	2,293	373	16	607	26	234	10
68-70							
69-71							
70-72		347				347-	
71-73		347				347-	
72-74		347				347-	
73-75							
74-76							
75-77							

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 358.00 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							
76-78							
77-79							
78-80							
79-81							
80-82	2,092	192	9		0	192-	9-
81-83	2,092	192	9		0	192-	9-
82-84	2,092	192	9		0	192-	9-
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	372,119		0		0		0
05-07	372,119		0		0		0
06-08	372,119		0		0		0
07-09							
08-10							
FIVE-YEAR AVERAGE							
06-10	223,271		0		0		0

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 359.00 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1950	1,021		0		0		0
1951	1,209		0		0		0
1952							
1953							
1954	15		0		0		0
1955							
1956							
1957	25,143		0		0		0
1958	5,212	111	2		0	111-	2-
1959	152		0		0		0
1960	924		0		0		0
1961							
1962							
1963							
1964	107		0		0		0
1965	1,043		0		0		0
1966							
1967	1,651		0		0		0
1968							
1969							
1970	3,360	300	9		0	300-	9-
1971							
1972							
1973							
1974							
1975	1,155	250	22		0	250-	22-
1976	8,481	1,200	14		0	1,200-	14-
1977							
1978	4,400	350	8		0	350-	8-
1979							
1980							
1981	249,933	147,894	59		0	147,894-	59-
1982							
1983							
1984							
1985							
1986		1,717				1,717-	
1987							
1988							
1989	12,920	3,616	28		0	3,616-	28-
1990							
1991							

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 359.00 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992							
1993							
1994	509,418	4,394-	1-		0	4,394	1
1995							
1996							
1997							
1998							
1999							
2000	1,075		0		0		0
2001							
2002							
2003	19,022	6,678	35		0	6,678-	35-
2004	51,045	1,690	3		0	1,690-	3-
2005	49,543	1,690	3		0	1,690-	3-
2006	14,557	10,833	74	3,314	23	7,519-	52-
2007	40,172		0		0		0
2008							
2009	10,012	4,584	46		0	4,584-	46-
2010	16,533	3,686	22	5,950	36	2,265	14
TOTAL	1,028,103	180,205	18	9,264	1	170,941-	17-

THREE-YEAR MOVING AVERAGES

50-52	743		0		0		0
51-53	403		0		0		0
52-54	5		0		0		0
53-55	5		0		0		0
54-56	5		0		0		0
55-57	8,381		0		0		0
56-58	10,118	37	0		0	37-	0
57-59	10,169	37	0		0	37-	0
58-60	2,096	37	2		0	37-	2-
59-61	359		0		0		0
60-62	308		0		0		0
61-63							
62-64	36		0		0		0
63-65	383		0		0		0
64-66	383		0		0		0
65-67	898		0		0		0
66-68	550		0		0		0
67-69	550		0		0		0

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 359.00 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
68-70	1,120	100	9		0	100-	9-
69-71	1,120	100	9		0	100-	9-
70-72	1,120	100	9		0	100-	9-
71-73							
72-74							
73-75	385	83	22		0	83-	22-
74-76	3,212	483	15		0	483-	15-
75-77	3,212	483	15		0	483-	15-
76-78	4,294	517	12		0	517-	12-
77-79	1,467	117	8		0	117-	8-
78-80	1,467	117	8		0	117-	8-
79-81	83,311	49,298	59		0	49,298-	59-
80-82	83,311	49,298	59		0	49,298-	59-
81-83	83,311	49,298	59		0	49,298-	59-
82-84							
83-85							
84-86		572				572-	
85-87		572				572-	
86-88		572				572-	
87-89	4,307	1,205	28		0	1,205-	28-
88-90	4,307	1,205	28		0	1,205-	28-
89-91	4,307	1,205	28		0	1,205-	28-
90-92							
91-93							
92-94	169,806	1,465-	1-		0	1,465	1
93-95	169,806	1,465-	1-		0	1,465	1
94-96	169,806	1,465-	1-		0	1,465	1
95-97							
96-98							
97-99							
98-00	358		0		0		0
99-01	358		0		0		0
00-02	358		0		0		0
01-03	6,341	2,226	35		0	2,226-	35-
02-04	23,356	2,789	12		0	2,789-	12-
03-05	39,870	3,353	8		0	3,353-	8-
04-06	38,382	4,738	12	1,105	3	3,633-	9-
05-07	34,757	4,174	12	1,105	3	3,070-	9-
06-08	18,243	3,611	20	1,105	6	2,506-	14-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 359.00 ROADS AND TRAILS

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	16,728	1,528	9		0	1,528-	9-
08-10	8,848	2,757	31	1,983	22	773-	9-
FIVE-YEAR AVERAGE							
06-10	16,255	3,821	24	1,853	11	1,968-	12-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1943	7,448	968	13	2,340	31	1,372	18
1944				195		195	
1945	3,175	280	9	610	19	330	10
1946	26	22	85		0	22-	85-
1947							
1948	3,705	112	3	2,247	61	2,135	58
1949							
1950	7,558	2,127	28		0	2,127-	28-
1951							
1952	84,014	22,396	27	4,207	5	18,189-	22-
1953	42,173	13,223	31	5,535	13	7,688-	18-
1954	11,535	347	3	412	4	65	1
1955	28,084	1,671	6	2,290	8	619	2
1956	21,454	123	1	2,279	11	2,156	10
1957	35,162	814	2	4,260	12	3,446	10
1958	2,375		0		0		0
1959	34,915	2,416	7	4,457	13	2,041	6
1960	28,000		0	1,339	5	1,339	5
1961	47,666	3,232	7	9,602	20	6,370	13
1962	149,118	1,166	1	2,208	1	1,042	1
1963	65,961	6,461	10	5,118	8	1,343-	2-
1964	16,556	85	1	2,359	14	2,274	14
1965	950	187	20		0	187-	20-
1966	12,768	932	7	607	5	325-	3-
1967	12,782	26,395	207	15	0	26,380-	206-
1968	1,260	127	10		0	127-	10-
1969	11,885	2,400	20		0	2,400-	20-
1970	147,211	422	0		0	422-	0
1971	3,940	944	24		0	944-	24-
1972	80,947	9,018	11		0	9,018-	11-
1973	114,844	3,201	3	6,544	6	3,343	3
1974	31,564	4,764	15	249	1	4,515-	14-
1975	21,352	300	1		0	300-	1-
1976	15,414	1,839	12	5,699	37	3,860	25
1977	41,404	10,990	27		0	10,990-	27-
1978	42,523	5,806	14	45	0	5,761-	14-
1979	204,879	181,058	88	1,611	1	179,447-	88-
1980	5,414	560	10		0	560-	10-
1981	1,318		0		0		0
1982	53,866	28,772	53	2,488	5	26,284-	49-
1983	75,677	19,390	26		0	19,390-	26-
1984	72,203	15,210	21	9,350	13	5,860-	8-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1985	136,412	45,215	33		0	45,215-	33-
1986	102,800	15,963	16		0	15,963-	16-
1987	3,653	7,030	192		0	7,030-	192-
1988	29,777	13,338	45	175	1	13,163-	44-
1989	259,554	86,217	33	2,000	1	84,217-	32-
1990	336,248	230,283	68		0	230,283-	68-
1991		6,024				6,024-	
1992		52,132				52,132-	
1993		40,736				40,736-	
1994	167,064	20,022	12	13	0	20,009-	12-
1995		3,561				3,561-	
1996		63,228				63,228-	
1997		196,904				196,904-	
1998		7,285				7,285-	
1999	11,738-	691	6-		0	691-	6
2000	160,150	973	1		0	973-	1-
2001	789,454		0		0		0
2002	74,188	7,605	10		0	7,605-	10-
2003	685,907	22,355	3		0	22,355-	3-
2004	86,331	3,270	4		0	3,270-	4-
2005	803,999	4,996	1		0	4,996-	1-
2006	654		0		0		0
2007	11,195	35,256	315		0	35,256-	315-
2008	12,869	8,056	63		0	8,056-	63-
2009	5,088	5,407	106		0	5,407-	106-
2010							
TOTAL	5,194,732	1,244,305	24	78,254	2	1,166,051-	22-
THREE-YEAR MOVING AVERAGES							
43-45	3,541	416	12	1,048	30	632	18
44-46	1,067	101	9	268	25	168	16
45-47	1,067	101	9	203	19	103	10
46-48	1,244	45	4	749	60	704	57
47-49	1,235	37	3	749	61	712	58
48-50	3,754	746	20	749	20	3	0
49-51	2,519	709	28		0	709-	28-
50-52	30,524	8,174	27	1,402	5	6,772-	22-
51-53	42,062	11,873	28	3,247	8	8,626-	21-
52-54	45,907	11,989	26	3,385	7	8,604-	19-
53-55	27,264	5,080	19	2,746	10	2,335-	9-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 390.00 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							
54-56	20,358	714	4	1,660	8	947	5
55-57	28,233	869	3	2,943	10	2,074	7
56-58	19,664	312	2	2,180	11	1,867	9
57-59	24,151	1,077	4	2,906	12	1,829	8
58-60	21,763	805	4	1,932	9	1,127	5
59-61	36,860	1,883	5	5,133	14	3,250	9
60-62	74,928	1,466	2	4,383	6	2,917	4
61-63	87,582	3,620	4	5,643	6	2,023	2
62-64	77,212	2,571	3	3,228	4	658	1
63-65	27,822	2,244	8	2,492	9	248	1
64-66	10,091	401	4	989	10	587	6
65-67	8,833	9,171	104	207	2	8,964-	101-
66-68	8,937	9,151	102	207	2	8,944-	100-
67-69	8,642	9,641	112	5	0	9,636-	111-
68-70	53,452	983	2		0	983-	2-
69-71	54,345	1,255	2		0	1,255-	2-
70-72	77,366	3,461	4		0	3,461-	4-
71-73	66,577	4,388	7	2,181	3	2,206-	3-
72-74	75,785	5,661	7	2,264	3	3,397-	4-
73-75	55,920	2,755	5	2,264	4	491-	1-
74-76	22,777	2,301	10	1,983	9	318-	1-
75-77	26,057	4,376	17	1,900	7	2,477-	10-
76-78	33,114	6,212	19	1,915	6	4,297-	13-
77-79	96,269	65,951	69	552	1	65,399-	68-
78-80	84,272	62,475	74	552	1	61,923-	73-
79-81	70,537	60,539	86	537	1	60,002-	85-
80-82	20,199	9,777	48	829	4	8,948-	44-
81-83	43,620	16,054	37	829	2	15,225-	35-
82-84	67,249	21,124	31	3,946	6	17,178-	26-
83-85	94,764	26,605	28	3,117	3	23,488-	25-
84-86	103,805	25,463	25	3,117	3	22,346-	22-
85-87	80,955	22,736	28		0	22,736-	28-
86-88	45,410	12,110	27	58	0	12,052-	27-
87-89	97,661	35,528	36	725	1	34,803-	36-
88-90	208,526	109,946	53	725	0	109,221-	52-
89-91	198,601	107,508	54	667	0	106,841-	54-
90-92	112,083	96,146	86		0	96,146-	86-
91-93		32,964				32,964-	
92-94	55,688	37,630	68	4	0	37,626-	68-
93-95	55,688	21,440	38	4	0	21,435-	38-
94-96	55,688	28,937	52	4	0	28,933-	52-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 390.00 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							
95-97		87,898				87,898-	
96-98		89,139				89,139-	
97-99	3,913-	68,293			0	68,293-	
98-00	49,471	2,983	6		0	2,983-	6-
99-01	312,622	555	0		0	555-	0
00-02	341,264	2,859	1		0	2,859-	1-
01-03	516,516	9,987	2		0	9,987-	2-
02-04	282,142	11,077	4		0	11,077-	4-
03-05	525,412	10,207	2		0	10,207-	2-
04-06	296,995	2,755	1		0	2,755-	1-
05-07	271,949	13,417	5		0	13,417-	5-
06-08	8,239	14,437	175		0	14,437-	175-
07-09	9,717	16,240	167		0	16,240-	167-
08-10	5,986	4,488	75		0	4,488-	75-
FIVE-YEAR AVERAGE							
06-10	5,961	9,744	163		0	9,744-	163-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - ROLLING STOCK

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1941	730		0		0		0
1942	7,523		0		0		0
1943	19,668		0		0		0
1944	8,526	1,030	12	99,889		98,859	
1945	121,437	204	0	20,539	17	20,335	17
1946	16,446	137	1	2,927	18	2,790	17
1947	137,767	2,004	1	90,183	65	88,179	64
1948	137,933	1,154	1	79,067	57	77,913	56
1949	55,969		0	20,975	37	20,975	37
1950	114,322	65	0	26,009	23	25,944	23
1951	159,982	478	0	79,490	50	79,012	49
1952	97,231		0	34,639	36	34,639	36
1953	198,613		0	50,511	25	50,511	25
1954	435,657	3,895	1	113,361	26	109,466	25
1955	483,786	3,583	1	125,668	26	122,085	25
1956	352,471	1,027	0	78,303	22	77,276	22
1957	416,883	4,087	1	67,319	16	63,232	15
1958	162,111	2,154	1	38,774	24	36,620	23
1959	185,809	2,039	1	40,318	22	38,279	21
1960	363,434	5,218	1	55,472	15	50,254	14
1961	126,690	732	1	40,658	32	39,926	32
1962	206,640		0	43,858	21	43,858	21
1963	184,586	878	0	35,500	19	34,622	19
1964	182,387		0	39,976	22	39,976	22
1965	148,406	397	0		0	397-	0
1966	291,954		0	76,852	26	76,852	26
1967	28,174		0	5,171	18	5,171	18
1968	60,245		0	11,722	19	11,722	19
1969	21,609		0	3,735	17	3,735	17
1970	1,810		0	40	2	40	2
1971	94,133		0	11,967	13	11,967	13
1972	15,006		0		0		0
1973	73,413		0	3,600	5	3,600	5
1974	151,663		0	8,600	6	8,600	6
1975	55,072		0	8,375	15	8,375	15
1976	150,478		0	6,200	4	6,200	4
1977	103,957		0		0		0
1978	90,349		0		0		0
1979	243,857		0		0		0
1980	148,671		0		0		0
1981	101,689		0		0		0
1982	81,207		0		0		0

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - ROLLING STOCK

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1983	208,837		0		0		0
1984	137,818		0		0		0
1985	251,110		0		0		0
1986	13,223		0		0		0
1987	260,969		0		0		0
1988	288,402		0		0		0
1989	129,452		0		0		0
1990	403,202		0		0		0
1991	289,670		0		0		0
1992	96,768		0		0		0
1993	424,136		0		0		0
1994							
1995							
1996							
1997							
1998							
1999	319,158-		0		0		0
2000							
2001	106,003		0		0		0
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009	68,223	33	0	40,330	59	40,298	59
2010	3,174,963	1,337	0	193,290	6	191,953	6
TOTAL	11,571,912	30,452	0	1,553,318	13	1,522,867	13
THREE-YEAR MOVING AVERAGES							
41-43	9,307		0		0		0
42-44	11,906	343	3	33,296	280	32,953	277
43-45	49,877	411	1	40,143	80	39,731	80
44-46	48,803	457	1	41,118	84	40,661	83
45-47	91,883	782	1	37,883	41	37,101	40
46-48	97,382	1,098	1	57,392	59	56,294	58
47-49	110,556	1,053	1	63,408	57	62,356	56
48-50	102,741	406	0	42,017	41	41,611	41
49-51	110,091	181	0	42,158	38	41,977	38

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - ROLLING STOCK

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
50-52	123,845	181	0	46,713	38	46,532	38
51-53	151,942	159	0	54,880	36	54,721	36
52-54	243,834	1,298	1	66,170	27	64,872	27
53-55	372,685	2,493	1	96,513	26	94,021	25
54-56	423,971	2,835	1	105,777	25	102,942	24
55-57	417,713	2,899	1	90,430	22	87,531	21
56-58	310,488	2,423	1	61,465	20	59,043	19
57-59	254,934	2,760	1	48,804	19	46,044	18
58-60	237,118	3,137	1	44,855	19	41,718	18
59-61	225,311	2,663	1	45,483	20	42,820	19
60-62	232,255	1,983	1	46,663	20	44,679	19
61-63	172,639	537	0	40,005	23	39,469	23
62-64	191,204	293	0	39,778	21	39,485	21
63-65	171,793	425	0	25,159	15	24,734	14
64-66	207,582	132	0	38,943	19	38,810	19
65-67	156,178	132	0	27,341	18	27,209	17
66-68	126,791		0	31,248	25	31,248	25
67-69	36,676		0	6,876	19	6,876	19
68-70	27,888		0	5,166	19	5,166	19
69-71	39,184		0	5,247	13	5,247	13
70-72	36,983		0	4,002	11	4,002	11
71-73	60,851		0	5,189	9	5,189	9
72-74	80,027		0	4,067	5	4,067	5
73-75	93,383		0	6,858	7	6,858	7
74-76	119,071		0	7,725	6	7,725	6
75-77	103,169		0	4,858	5	4,858	5
76-78	114,928		0	2,067	2	2,067	2
77-79	146,054		0		0		0
78-80	160,959		0		0		0
79-81	164,739		0		0		0
80-82	110,522		0		0		0
81-83	130,578		0		0		0
82-84	142,621		0		0		0
83-85	199,255		0		0		0
84-86	134,050		0		0		0
85-87	175,101		0		0		0
86-88	187,531		0		0		0
87-89	226,274		0		0		0
88-90	273,685		0		0		0
89-91	274,108		0		0		0
90-92	263,213		0		0		0

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - ROLLING STOCK

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	270,191		0		0		0
92-94	173,635		0		0		0
93-95	141,379		0		0		0
94-96							
95-97							
96-98							
97-99	106,386-		0		0		0
98-00	106,386-		0		0		0
99-01	71,052-		0		0		0
00-02	35,334		0		0		0
01-03	35,334		0		0		0
02-04							
03-05							
04-06							
05-07							
06-08							
07-09	22,741	11	0	13,443	59	13,433	59
08-10	1,081,062	457	0	77,873	7	77,417	7
FIVE-YEAR AVERAGE							
06-10	648,637	274	0	46,724	7	46,450	7

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - HELICOPTERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1954	39,959		0	5,700	14	5,700	14
1955							
1956							
1957	350		0		0		0
1958	15,372		0	5,510	36	5,510	36
1959	30,974		0	9,550	31	9,550	31
1960	44,195		0	11,100	25	11,100	25
1961							
1962							
1963							
1964							
1965							
1966							
1967							
1968	106,792		0	32,000	30	32,000	30
1969	3,220		0		0		0
1970	52,253		0		0		0
1971							
1972							
1973							
1974							
1975							
1976							
1977							
1978	280,895		0		0		0
1979	343,243		0		0		0
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991				374,765		374,765	
1992	514,824		0		0		0
1993				370,992		370,992	
1994							
1995							

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - HELICOPTERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996							
1997							
1998							
1999	69,706-		0		0		0
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010	2,462,396		0	810,500	33	810,500	33
TOTAL	3,824,767		0	1,620,117	42	1,620,117	42
THREE-YEAR MOVING AVERAGES							
54-56	13,320		0	1,900	14	1,900	14
55-57	117		0		0		0
56-58	5,241		0	1,837	35	1,837	35
57-59	15,565		0	5,020	32	5,020	32
58-60	30,180		0	8,720	29	8,720	29
59-61	25,056		0	6,883	27	6,883	27
60-62	14,732		0	3,700	25	3,700	25
61-63							
62-64							
63-65							
64-66							
65-67							
66-68	35,597		0	10,667	30	10,667	30
67-69	36,671		0	10,667	29	10,667	29
68-70	54,088		0	10,667	20	10,667	20
69-71	18,491		0		0		0
70-72	17,418		0		0		0
71-73							
72-74							
73-75							
74-76							
75-77							

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - HELICOPTERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	93,632		0		0		0
77-79	208,046		0		0		0
78-80	208,046		0		0		0
79-81	114,414		0		0		0
80-82							
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91				124,922		124,922	
90-92	171,608		0	124,922	73	124,922	73
91-93	171,608		0	248,586	145	248,586	145
92-94	171,608		0	123,664	72	123,664	72
93-95				123,664		123,664	
94-96							
95-97							
96-98							
97-99	23,235-		0		0		0
98-00	23,235-		0		0		0
99-01	23,235-		0		0		0
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10	820,799		0	270,167	33	270,167	33
FIVE-YEAR AVERAGE							
06-10	492,479		0	162,100	33	162,100	33

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - AIRPLANES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1947				2		2	
1948							
1949							
1950							
1951							
1952							
1953	32,949		0	19,101	58	19,101	58
1954	135,750		0	117,824	87	117,824	87
1955							
1956							
1957							
1958							
1959							
1960							
1961							
1962							
1963							
1964							
1965							
1966							
1967							
1968							
1969							
1970							
1971							
1972							
1973							
1974	156,357		0		0		0
1975							
1976							
1977	210,366		0		0		0
1978							
1979							
1980							
1981	751,410		0		0		0
1982							
1983							
1984							
1985							
1986	587,651		0		0		0
1987							
1988							

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - AIRPLANES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999	27,426		0		0		0
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	3,664,706	127,521	3		0	127,521-	3-
2009							
2010	1,590,584		0		0		0
TOTAL	7,157,199	127,521	2	136,927	2	9,406	0
THREE-YEAR MOVING AVERAGES							
47-49				1		1	
48-50							
49-51							
50-52							
51-53	10,983		0	6,367	58	6,367	58
52-54	56,233		0	45,642	81	45,642	81
53-55	56,233		0	45,642	81	45,642	81
54-56	45,250		0	39,275	87	39,275	87
55-57							
56-58							
57-59							
58-60							
59-61							
60-62							
61-63							

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - AIRPLANES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
62-64							
63-65							
64-66							
65-67							
66-68							
67-69							
68-70							
69-71							
70-72							
71-73							
72-74	52,119		0		0		0
73-75	52,119		0		0		0
74-76	52,119		0		0		0
75-77	70,122		0		0		0
76-78	70,122		0		0		0
77-79	70,122		0		0		0
78-80							
79-81	250,470		0		0		0
80-82	250,470		0		0		0
81-83	250,470		0		0		0
82-84							
83-85							
84-86	195,884		0		0		0
85-87	195,884		0		0		0
86-88	195,884		0		0		0
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99	9,142		0		0		0
98-00	9,142		0		0		0
99-01	9,142		0		0		0
00-02							
01-03							
02-04							

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - AIRPLANES

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	1,221,569	42,507	3		0	42,507-	3-
07-09	1,221,569	42,507	3		0	42,507-	3-
08-10	1,751,763	42,507	2		0	42,507-	2-
FIVE-YEAR AVERAGE							
06-10	1,051,058	25,504	2		0	25,504-	2-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1940	13		0		0		0
1941	83		0		0		0
1942	960		0	25	3	25	3
1943	15,473		0		0		0
1944	2,542		0	11,215	441	11,215	441
1945	23,928	3	0	8,194	34	8,191	34
1946	3,080		0	206	7	206	7
1947	47,437		0	18,062	38	18,062	38
1948	10,464		0	3,118	30	3,118	30
1949	14,711		0	8,152	55	8,152	55
1950	13,637		0	2,068	15	2,068	15
1951	10,859		0	155	1	155	1
1952	18,603		0	1,023	5	1,023	5
1953	36,300		0	4,172	11	4,172	11
1954	13,258		0	2,515	19	2,515	19
1955	44,056		0	7,218	16	7,218	16
1956	24,834		0	3,152	13	3,152	13
1957	22,353		0	4,741	21	4,741	21
1958	14,254		0	835	6	835	6
1959	30,512		0	1,329	4	1,329	4
1960	79,261	26	0	2,362	3	2,336	3
1961	123,234		0	353	0	353	0
1962	18,060		0		0		0
1963	73,948	344	0	100	0	244-	0
1964	28,055		0		0		0
1965	99,089		0	69,195	70	69,195	70
1966	38,668		0	16,550	43	16,550	43
1967	180,273		0	50,125	28	50,125	28
1968	204,706		0	48,570	24	48,570	24
1969	26,273		0		0		0
1970	12,864		0	1,150	9	1,150	9
1971	155,179		0	32,993	21	32,993	21
1972	11,552		0	6,813	59	6,813	59
1973	4,561		0	1,000	22	1,000	22
1974	75,652		0		0		0
1975	21,857		0	3,974	18	3,974	18
1976	127,508		0	6,300	5	6,300	5
1977	71,306		0		0		0
1978	140,264		0		0		0
1979	154,583		0		0		0
1980	44,839		0		0		0
1981	18,592		0		0		0

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1982	144,874		0		0		0
1983	34,887		0		0		0
1984	35,164		0		0		0
1985	151,774		0		0		0
1986	130,797		0		0		0
1987	200,997		0		0		0
1988	285,984		0		0		0
1989	133,703		0		0		0
1990	1,118,640		0		0		0
1991	1,438,514		0		0		0
1992	1,566,388		0		0		0
1993	629,714		0		0		0
1994							
1995							
1996							
1997		816,006				816,006-	
1998							
1999	109,058-		0		0		0
2000							
2001	5,473		0		0		0
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009	60,310	13	0	10,998	18	10,985	18
2010	6,290,038		0		0		0
TOTAL	14,175,880	816,392	6	326,663	2	489,729-	3-
THREE-YEAR MOVING AVERAGES							
40-42	352		0	8	2	8	2
41-43	5,505		0	8	0	8	0
42-44	6,325		0	3,747	59	3,747	59
43-45	13,981	1	0	6,470	46	6,469	46
44-46	9,850	1	0	6,538	66	6,537	66
45-47	24,815	1	0	8,821	36	8,820	36
46-48	20,327		0	7,129	35	7,129	35
47-49	24,204		0	9,777	40	9,777	40

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 396.00 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							
48-50	12,937		0	4,446	34	4,446	34
49-51	13,069		0	3,458	26	3,458	26
50-52	14,366		0	1,082	8	1,082	8
51-53	21,921		0	1,783	8	1,783	8
52-54	22,720		0	2,570	11	2,570	11
53-55	31,205		0	4,635	15	4,635	15
54-56	27,383		0	4,295	16	4,295	16
55-57	30,414		0	5,037	17	5,037	17
56-58	20,480		0	2,909	14	2,909	14
57-59	22,373		0	2,302	10	2,302	10
58-60	41,342	9	0	1,509	4	1,500	4
59-61	77,669	9	0	1,348	2	1,339	2
60-62	73,518	9	0	905	1	896	1
61-63	71,747	115	0	151	0	36	0
62-64	40,021	115	0	33	0	81-	0
63-65	67,031	115	0	23,098	34	22,984	34
64-66	55,271		0	28,582	52	28,582	52
65-67	106,010		0	45,290	43	45,290	43
66-68	141,216		0	38,415	27	38,415	27
67-69	137,084		0	32,898	24	32,898	24
68-70	81,281		0	16,573	20	16,573	20
69-71	64,772		0	11,381	18	11,381	18
70-72	59,865		0	13,652	23	13,652	23
71-73	57,097		0	13,602	24	13,602	24
72-74	30,588		0	2,604	9	2,604	9
73-75	34,023		0	1,658	5	1,658	5
74-76	75,006		0	3,425	5	3,425	5
75-77	73,557		0	3,425	5	3,425	5
76-78	113,026		0	2,100	2	2,100	2
77-79	122,051		0		0		0
78-80	113,229		0		0		0
79-81	72,671		0		0		0
80-82	69,435		0		0		0
81-83	66,118		0		0		0
82-84	71,642		0		0		0
83-85	73,942		0		0		0
84-86	105,912		0		0		0
85-87	161,189		0		0		0
86-88	205,926		0		0		0
87-89	206,895		0		0		0
88-90	512,776		0		0		0

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 396.00 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							
89-91	896,952		0		0		0
90-92	1,374,514		0		0		0
91-93	1,211,539		0		0		0
92-94	732,034		0		0		0
93-95	209,905		0		0		0
94-96							
95-97		272,002				272,002-	
96-98		272,002				272,002-	
97-99	36,353-	272,002	748-		0	272,002-	748
98-00	36,353-		0		0		0
99-01	34,528-		0		0		0
00-02	1,824		0		0		0
01-03	1,824		0		0		0
02-04							
03-05							
04-06							
05-07							
06-08							
07-09	20,103	4	0	3,666	18	3,662	18
08-10	2,116,783	4	0	3,666	0	3,662	0
FIVE-YEAR AVERAGE							
06-10	1,270,070	3	0	2,200	0	2,197	0

III-110

DETAILED DEPRECIATION CALCULATIONS

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 40-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	3,235,870.00	1,395,469	132,177	3,103,693	22.75	136,426
1994	93,878.00	38,138	3,612	90,266	23.75	3,801
1996	2,714,281.00	966,963	91,589	2,622,692	25.75	101,852
1998	2,290,639.00	701,508	66,446	2,224,193	27.75	80,151
2010	1,223,870.92	11,627	1,101	1,222,770	39.62	30,862
	9,558,538.92	3,113,705	294,925	9,263,614		353,092

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.2 3.69

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 350.10 LAND AND LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	8,276.20	2,828	2,712	5,564	19.75	282
2004	206,686.00	43,059	41,287	165,399	23.75	6,964
2006	5,253,444.19	744,255	713,632	4,539,812	25.75	176,303
2007	100,024.30	10,836	10,390	89,634	26.75	3,351
2008	280,257.95	21,019	20,154	260,104	27.75	9,373
2009	16,405,763.42	683,628	655,499	15,750,264	28.75	547,835
2010	191,632.80	2,428	2,328	189,305	29.62	6,391
	22,446,084.86	1,508,053	1,446,002	21,000,083		750,499

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.0 3.34

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 350.11 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 50-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	18,239,639.63	138,621	309,061	17,930,579	49.62	361,358
	18,239,639.63	138,621	309,061	17,930,579		361,358

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.6 1.98

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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						
1940	475,480.00	415,928	378,851	144,177	13.31	10,832
1941	906,574.00	787,045	716,885	280,346	13.70	20,463
1942	608,696.00	524,216	477,486	192,080	14.11	13,613
1943	564,503.00	482,145	439,165	181,788	14.53	12,511
1944	14,906.00	12,620	11,495	4,902	14.97	327
1945	32,032.00	26,876	24,480	10,755	15.42	697
1946	151,567.00	125,991	114,760	51,964	15.88	3,272
1947	59,897.00	49,304	44,909	20,978	16.36	1,282
1948	279,931.00	228,147	207,809	100,115	16.84	5,945
1949	61,828.00	49,857	45,413	22,598	17.35	1,302
1950	657,081.00	524,188	477,460	245,329	17.86	13,736
1951	405,042.00	319,492	291,011	154,535	18.39	8,403
1952	307,593.00	239,814	218,436	119,916	18.93	6,335
1953	1,394,228.00	1,073,786	978,065	555,586	19.49	28,506
1954	835,601.00	635,637	578,974	340,187	20.05	16,967
1955	835,368.00	627,263	571,347	347,558	20.63	16,847
1956	527,056.00	390,493	355,683	224,079	21.22	10,560
1957	971,447.00	709,876	646,595	421,997	21.82	19,340
1958	518,481.00	373,520	340,223	230,106	22.43	10,259
1959	290,706.00	206,329	187,936	131,841	23.06	5,717
1960	117,646.00	82,246	74,914	54,497	23.69	2,300
1961	378,023.00	260,178	236,985	178,840	24.33	7,351
1962	504,312.00	341,467	311,028	243,715	24.99	9,753
1963	161,679.00	107,665	98,067	79,780	25.65	3,110
1964	539,502.00	353,152	321,671	271,781	26.32	10,326
1965	164,570.00	105,803	96,371	84,656	27.01	3,134
1966	528,614.00	333,680	303,935	277,540	27.70	10,019
1967	1,081,333.00	669,765	610,060	579,406	28.40	20,402
1968	2,586,901.00	1,571,193	1,431,132	1,414,459	29.11	48,590
1969	1,928,319.50	1,147,713	1,045,402	1,075,749	29.83	36,063
1970	11,289,664.00	6,581,874	5,995,144	6,423,486	30.55	210,261
1971	1,339,043.00	764,121	696,005	776,942	31.28	24,838
1972	2,187,552.00	1,220,551	1,111,747	1,294,560	32.03	40,417
1973	2,032,890.00	1,108,809	1,009,966	1,226,213	32.77	37,419
1974	955,300.00	508,759	463,407	587,423	33.53	17,519
1975	3,411,759.00	1,772,549	1,614,538	2,138,397	34.30	62,344
1976	1,726,100.00	874,280	796,344	1,102,366	35.07	31,433
1977	2,207,148.00	1,088,799	991,740	1,436,123	35.85	40,059
1978	1,156,144.00	555,072	505,591	766,167	36.63	20,916
1979	829,125.00	386,841	352,357	559,680	37.43	14,953
1980	1,502,150.00	680,527	619,863	1,032,502	38.23	27,008
1981	2,361,682.00	1,037,945	945,419	1,652,431	39.03	42,337

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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						
1982	1,831,205.00	779,383	709,906	1,304,420	39.85	32,733
1983	4,880,142.00	2,010,160	1,830,968	3,537,188	40.66	86,994
1984	6,818,385.53	2,712,756	2,470,932	5,029,292	41.49	121,217
1985	7,875,754.00	3,022,809	2,753,346	5,909,983	42.32	139,650
1986	5,435,586.00	2,008,993	1,829,905	4,149,240	43.16	96,136
1987	7,694,366.00	2,733,131	2,489,491	5,974,312	44.01	135,749
1988	8,648,353.00	2,947,661	2,684,897	6,828,291	44.86	152,213
1989	26,161,448.00	8,540,326	7,779,014	20,998,579	45.71	459,387
1990	3,569,455.00	1,113,292	1,014,050	2,912,350	46.57	62,537
1991	6,280,101.00	1,866,226	1,699,864	5,208,247	47.44	109,786
1992	3,157,930.00	891,948	812,437	2,661,286	48.31	55,088
1993	7,996,585.00	2,139,510	1,948,787	6,847,456	49.19	139,204
1994	27,396,523.16	6,921,978	6,304,930	23,831,245	50.07	475,959
1995	11,297,481.00	2,684,281	2,444,995	9,982,234	50.96	195,884
1996	12,124,285.00	2,698,151	2,457,629	10,879,084	51.85	209,818
1997	5,670,385.30	1,175,505	1,070,717	5,166,707	52.75	97,947
1998	7,917,060.88	1,520,725	1,385,163	7,323,604	53.65	136,507
1999	5,425,683.29	958,621	873,166	5,095,086	54.56	93,385
2000	1,548,591.07	249,760	227,496	1,475,954	55.47	26,608
2001	2,901,840.34	423,326	385,589	2,806,435	56.38	49,777
2002	6,650,448.96	866,593	789,342	6,526,152	57.30	113,894
2003	7,177,586.81	823,563	750,148	7,145,197	58.22	122,728
2004	6,296,614.95	623,365	567,796	6,358,480	59.15	107,498
2005	6,789,756.79	566,503	516,003	6,952,729	60.07	115,744
2006	12,062,625.27	814,444	741,842	12,527,046	61.01	205,328
2007	8,059,401.62	417,380	380,173	8,485,169	61.94	136,990
2008	6,165,343.35	221,225	201,504	6,580,374	62.88	104,650
2009	10,243,938.80	204,520	186,289	11,082,044	63.82	173,645
2010	5,751,336.29	34,036	31,002	6,295,468	64.65	97,378
	282,715,686.91	81,325,687	74,076,050	236,911,206		4,981,900

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.6 1.76

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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 43-S0.5						
NET SALVAGE PERCENT.. -10						
1940	121,642.00	117,064	133,806			
1941	784,285.67	747,956	862,714			
1942	1,139,871.00	1,077,152	1,253,858			
1943	510,149.00	477,640	561,164			
1944	8,933.00	8,286	9,826			
1945	264,970.00	243,477	291,467			
1946	296,692.00	270,044	326,361			
1947	20,380.00	18,367	22,418			
1948	1,004,525.00	896,314	1,104,978			
1949	1,980,454.47	1,749,379	2,178,500			
1950	650,424.00	568,710	715,466			
1951	2,173,965.00	1,881,380	2,391,362			
1952	1,904,870.00	1,630,963	2,095,357			
1953	6,689,626.99	5,666,114	7,305,889	52,701	9.89	5,329
1954	2,788,710.00	2,335,656	3,011,595	55,986	10.26	5,457
1955	4,900,621.00	4,059,292	5,234,052	156,631	10.62	14,749
1956	5,763,684.00	4,719,662	6,085,533	254,519	10.99	23,159
1957	6,928,985.99	5,606,506	7,229,030	392,855	11.37	34,552
1958	3,563,745.89	2,848,908	3,673,383	246,737	11.75	20,999
1959	6,044,931.00	4,773,688	6,155,194	494,230	12.13	40,744
1960	2,522,010.00	1,967,110	2,536,392	237,819	12.51	19,010
1961	4,454,668.00	3,430,094	4,422,764	477,371	12.90	37,006
1962	2,833,070.33	2,152,482	2,775,411	340,966	13.30	25,637
1963	2,142,755.00	1,606,081	2,070,881	286,150	13.70	20,887
1964	1,048,413.00	775,091	999,403	153,851	14.10	10,911
1965	2,763,109.00	2,013,798	2,596,592	442,828	14.51	30,519
1966	8,058,344.01	5,786,447	7,461,046	1,403,132	14.93	93,981
1967	8,880,150.00	6,281,125	8,098,884	1,669,281	15.35	108,748
1968	9,801,896.81	6,827,864	8,803,849	1,978,237	15.77	125,443
1969	9,182,575.75	6,295,445	8,117,348	1,983,485	16.20	122,437
1970	37,813,399.10	25,498,407	32,877,652	8,717,087	16.64	523,863
1971	9,909,716.00	6,570,825	8,472,423	2,428,265	17.08	142,170
1972	11,787,641.31	7,680,391	9,903,098	3,063,307	17.53	174,747
1973	13,542,145.00	8,664,170	11,171,583	3,724,776	17.99	207,047
1974	14,089,996.00	8,848,842	11,409,699	4,089,297	18.45	221,642
1975	23,367,382.40	14,394,308	18,560,024	7,144,097	18.92	377,595
1976	22,280,495.00	13,451,270	17,344,071	7,164,474	19.40	369,303
1977	24,087,433.00	14,240,105	18,361,195	8,134,981	19.89	408,999
1978	35,428,225.00	20,500,720	26,433,633	12,537,414	20.38	615,182
1979	15,801,706.00	8,937,587	11,524,127	5,857,750	20.89	280,409
1980	19,496,120.89	10,772,835	13,890,496	7,555,237	21.40	353,048
1981	37,972,114.00	20,476,576	26,402,502	15,366,823	21.92	701,041

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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 43-S0.5						
NET SALVAGE PERCENT.. -10						
1982	33,886,563.00	17,814,200	22,969,634	14,305,585	22.45	637,220
1983	37,508,029.00	19,199,797	24,756,223	16,502,609	22.99	717,817
1984	54,140,794.00	26,952,154	34,752,114	24,802,759	23.54	1,053,643
1985	46,844,505.00	22,648,522	29,203,010	22,325,946	24.10	926,388
1986	21,872,153.00	10,256,028	13,224,125	10,835,243	24.67	439,207
1987	33,752,101.00	15,325,783	19,761,068	17,366,243	25.25	687,772
1988	18,663,160.00	8,187,976	10,557,578	9,971,898	25.85	385,760
1989	109,863,854.00	46,512,840	59,973,667	60,876,572	26.45	2,301,572
1990	54,646,705.00	22,269,461	28,714,248	31,397,128	27.07	1,159,850
1991	97,619,733.83	38,207,485	49,264,740	58,116,967	27.70	2,098,085
1992	121,380,584.00	45,520,511	58,694,158	74,824,484	28.34	2,640,243
1993	74,732,732.76	26,764,631	34,510,322	47,695,684	29.00	1,644,679
1994	234,683,996.66	80,027,243	103,187,147	154,965,249	29.67	5,222,961
1995	60,632,698.00	19,605,280	25,279,053	41,416,915	30.36	1,364,194
1996	104,737,482.00	31,990,702	41,248,819	73,962,411	31.06	2,381,275
1997	76,193,619.52	21,869,321	28,198,308	55,614,673	31.78	1,749,990
1998	51,549,676.70	13,833,098	17,836,400	38,868,244	32.51	1,195,578
1999	25,625,405.37	6,384,852	8,232,630	19,955,316	33.26	599,979
2000	41,140,160.62	9,440,021	12,171,965	33,082,212	34.03	972,148
2001	58,925,522.73	12,345,899	15,918,805	48,899,270	34.81	1,404,748
2002	85,681,903.43	16,197,821	20,885,474	73,364,620	35.61	2,060,225
2003	116,807,595.64	19,631,736	25,313,165	103,175,190	36.43	2,832,149
2004	146,146,365.85	21,423,011	27,622,835	133,138,167	37.27	3,572,261
2005	95,962,021.21	11,955,524	15,415,456	90,142,767	38.13	2,364,090
2006	82,707,310.75	8,441,853	10,884,927	80,093,115	39.01	2,053,143
2007	72,539,961.96	5,733,994	7,393,413	72,400,545	39.91	1,814,095
2008	93,089,513.41	5,168,051	6,663,686	95,734,779	40.83	2,344,717
2009	125,493,465.77	3,916,275	5,049,646	132,993,166	41.78	3,183,178
2010	103,280,434.97	977,033	1,259,787	112,348,691	42.63	2,635,437
	2,644,912,880.79	825,469,233	1,063,817,429	1,845,586,740		57,557,018

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.1 2.18

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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.. -25						
1929	133,720.00	144,083	157,694	9,456	9.66	979
1939	104,966.50	105,810	115,806	15,402	13.55	1,137
1940	926,103.00	925,941	1,013,414	144,215	14.01	10,294
1941	3,730,078.70	3,698,093	4,047,448	615,150	14.48	42,483
1942	66,665.00	65,510	71,699	11,632	14.97	777
1943	4,190,688.00	4,080,682	4,466,180	772,180	15.47	49,915
1944	918.00	886	970	178	15.98	11
1945	538,270.00	514,142	562,713	110,124	16.51	6,670
1946	557,923.00	527,537	577,373	120,031	17.05	7,040
1947	12,267.00	11,478	12,562	2,772	17.60	158
1948	324,789.00	300,604	329,002	76,984	18.17	4,237
1949	395,866.00	362,287	396,512	98,320	18.75	5,244
1950	9,191,955.00	8,315,387	9,100,934	2,389,010	19.34	123,527
1951	2,030,287.00	1,814,569	1,985,990	551,869	19.95	27,663
1952	7,179,523.00	6,338,532	6,937,327	2,037,077	20.56	99,080
1953	8,472,393.00	7,384,644	8,082,265	2,508,226	21.19	118,368
1954	13,075,635.00	11,247,334	12,309,859	4,034,685	21.83	184,823
1955	2,127,001.00	1,804,920	1,975,429	683,322	22.48	30,397
1956	15,387,680.00	12,876,218	14,092,623	5,141,977	23.14	222,212
1957	1,479,338.00	1,220,195	1,335,466	513,706	23.81	21,575
1958	5,492,839.00	4,462,932	4,884,541	1,981,508	24.50	80,878
1959	17,233.00	13,789	15,092	6,449	25.19	256
1960	696,341.00	548,490	600,305	270,121	25.89	10,433
1961	2,105,301.00	1,631,608	1,785,745	845,881	26.60	31,800
1962	11,274,623.00	8,592,813	9,404,568	4,688,711	27.32	171,622
1963	1,232,403.00	923,208	1,010,423	530,081	28.05	18,898
1964	12,555,555.97	9,239,477	10,112,322	5,582,123	28.79	193,891
1965	8,881,138.00	6,416,622	7,022,794	4,078,628	29.54	138,071
1966	4,065,186.00	2,881,912	3,154,164	1,927,318	30.30	63,608
1967	11,190,696.54	7,781,591	8,516,711	5,471,660	31.06	176,164
1968	34,637,662.48	23,609,464	25,839,828	17,457,250	31.83	548,453
1969	25,153,872.08	16,794,612	18,381,184	13,061,156	32.61	400,526
1970	26,609,342.00	17,391,201	19,034,132	14,227,546	33.40	425,974
1971	15,948,454.00	10,198,438	11,161,875	8,773,692	34.19	256,616
1972	14,930,298.00	9,331,436	10,212,968	8,449,904	35.00	241,426
1973	28,636,248.00	17,483,503	19,135,153	16,660,157	35.81	465,238
1974	6,503,688.00	3,876,686	4,242,913	3,886,697	36.62	106,136
1975	20,932,575.00	12,167,059	13,316,470	12,849,249	37.45	343,104
1976	32,771,632.35	18,562,672	20,316,270	20,648,270	38.28	539,401
1977	52,432,683.20	28,912,692	31,644,047	33,896,807	39.12	866,483
1978	7,713,142.00	4,137,522	4,528,390	5,113,038	39.96	127,954
1979	9,161,554.00	4,773,857	5,224,839	6,227,104	40.82	152,550

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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.. -25						
1980	14,136,594.00	7,151,526	7,827,124	9,843,618	41.67	236,228
1981	61,381,399.99	30,099,137	32,942,575	43,784,175	42.54	1,029,247
1982	3,576,272.00	1,698,103	1,858,521	2,611,819	43.41	60,166
1983	28,556,913.00	13,110,836	14,349,405	21,346,736	44.29	481,976
1984	76,071,923.64	33,729,340	36,915,720	58,174,185	45.17	1,287,894
1985	219,397.00	93,792	102,652	171,594	46.06	3,725
1986	7,490,803.00	3,081,904	3,373,049	5,990,455	46.96	127,565
1987	100,491,089.00	39,730,408	43,483,703	82,130,158	47.86	1,716,050
1988	4,837,575.00	1,833,985	2,007,240	4,039,729	48.77	82,832
1989	2,055,602.00	745,901	816,366	1,753,136	49.68	35,289
1990	3,303,153.00	1,144,914	1,253,073	2,875,868	50.59	56,847
1991	1,304,831.00	430,594	471,272	1,159,767	51.52	22,511
1992	10,972,424.00	3,440,678	3,765,716	9,949,814	52.44	189,737
1993	14,161,475.00	4,202,949	4,599,998	13,101,846	53.38	245,445
1994	5,806,582.00	1,626,859	1,780,547	5,477,680	54.31	100,860
1995	825,569.00	217,445	237,987	793,974	55.25	14,371
1996	1,635,585.00	403,049	441,125	1,603,356	56.20	28,529
1997	15,963,262.00	3,662,970	4,009,007	15,945,070	57.15	279,004
1998	5,779,835.57	1,228,215	1,344,243	5,880,551	58.10	101,214
1999	1,211,428.16	236,880	259,258	1,255,027	59.05	21,254
2000	89,833.40	16,025	17,539	94,753	60.01	1,579
2001	1,404,164.97	226,176	247,543	1,507,663	60.98	24,724
2002	1,956,553.52	281,597	308,199	2,137,493	61.94	34,509
2003	23,213,241.99	2,939,087	3,216,740	25,799,812	62.91	410,107
2004	44,023,867.47	4,811,258	5,265,773	49,764,061	63.88	779,024
2005	66,573,097.40	6,122,228	6,700,588	76,515,784	64.85	1,179,889
2006	73,257,739.58	5,454,954	5,970,278	85,601,896	65.83	1,300,348
2007	1,181,539.95	67,303	73,661	1,403,264	66.81	21,004
2008	4,094,580.30	161,582	176,846	4,941,379	67.79	72,892
2009	468,605.25	10,292	11,264	574,493	68.77	8,354
2010	16,084,263.06	106,357	116,405	19,988,924	69.63	287,073
	994,997,734.07	439,536,780	481,059,417	762,687,751		16,556,319

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.1 1.66

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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.. -75						
1924	34.00	55	53	6	4.11	1
1925	1,244.00	2,006	1,922	255	4.33	59
1927	317.00	507	486	69	4.76	14
1937	1,610.00	2,456	2,353	464	7.06	66
1940	33,653.61	50,520	48,403	10,491	7.82	1,342
1941	442,663.57	660,856	633,163	141,498	8.08	17,512
1942	177,638.33	263,615	252,568	58,299	8.36	6,974
1943	33,646.00	49,631	47,551	11,330	8.64	1,311
1944	18,705.00	27,419	26,270	6,464	8.93	724
1945	129,398.99	188,405	180,510	45,938	9.24	4,972
1946	31,670.00	45,789	43,870	11,552	9.56	1,208
1947	140,480.03	201,677	193,226	52,614	9.88	5,325
1948	416,979.52	594,119	569,223	160,491	10.22	15,704
1949	837,169.82	1,183,231	1,133,649	331,398	10.58	31,323
1950	643,974.46	902,590	864,768	262,187	10.95	23,944
1951	684,469.35	951,070	911,216	286,605	11.33	25,296
1952	447,578.00	616,215	590,393	192,868	11.73	16,442
1953	2,527,541.18	3,446,069	3,301,665	1,121,532	12.15	92,307
1954	1,277,202.98	1,723,870	1,651,633	583,472	12.58	46,381
1955	353,829.99	472,507	452,707	166,495	13.03	12,778
1956	148,542.00	196,191	187,970	71,978	13.49	5,336
1957	1,001,533.88	1,307,502	1,252,712	499,972	13.97	35,789
1958	1,405,297.28	1,812,704	1,736,744	722,526	14.46	49,967
1959	942,032.95	1,199,853	1,149,574	498,984	14.97	33,332
1960	44,121.55	55,453	53,129	24,084	15.50	1,554
1961	701,388.76	869,463	833,029	394,401	16.04	24,589
1962	1,260,435.25	1,540,019	1,475,486	730,276	16.60	43,993
1963	404,143.00	486,461	466,076	241,174	17.17	14,046
1964	214,105.00	253,762	243,128	131,556	17.75	7,412
1965	279,026.00	325,381	311,746	176,550	18.35	9,621
1966	1,083,410.86	1,242,372	1,190,312	705,657	18.96	37,218
1967	794,918.01	895,873	858,332	532,775	19.58	27,210
1968	398,574.86	441,075	422,592	274,914	20.22	13,596
1969	1,148,896.00	1,247,658	1,195,376	815,192	20.87	39,060
1970	1,128,433.00	1,201,739	1,151,381	823,377	21.53	38,243
1971	607,758.00	634,274	607,695	455,882	22.20	20,535
1972	1,212,912.00	1,239,596	1,187,652	934,944	22.88	40,863
1973	511,219.00	511,238	489,815	404,818	23.57	17,175
1974	1,486,877.00	1,453,835	1,392,913	1,209,122	24.27	49,820
1975	1,566,400.99	1,495,709	1,433,033	1,308,169	24.99	52,348
1976	1,955,579.01	1,822,526	1,746,155	1,676,108	25.71	65,193
1977	1,410,794.00	1,282,020	1,228,298	1,240,592	26.44	46,921

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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.. -75						
1978	1,445,457.00	1,279,497	1,225,881	1,303,669	27.18	47,964
1979	1,989,980.00	1,713,373	1,641,576	1,840,889	27.94	65,887
1980	730,424.00	611,230	585,617	692,625	28.70	24,133
1981	1,203,412.00	977,929	936,950	1,169,021	29.46	39,682
1982	661,645.20	521,254	499,411	658,468	30.24	21,775
1983	2,756,255.00	2,102,154	2,014,065	2,809,381	31.03	90,538
1984	3,200,737.00	2,360,664	2,261,743	3,339,547	31.82	104,951
1985	1,922,746.00	1,369,173	1,311,799	2,053,006	32.62	62,937
1986	8,188,320.05	5,619,767	5,384,276	8,945,284	33.43	267,583
1987	13,819,728.00	9,124,095	8,741,758	15,442,766	34.25	450,884
1988	2,528,030.00	1,602,303	1,535,160	2,888,892	35.08	82,352
1989	3,806,300.00	2,311,975	2,215,094	4,445,931	35.91	123,808
1990	1,352,135.00	785,165	752,263	1,613,973	36.75	43,918
1991	1,427,656.00	790,868	757,727	1,740,671	37.59	46,307
1992	2,020,563.80	1,064,014	1,019,428	2,516,559	38.45	65,450
1993	2,863,567.00	1,429,557	1,369,653	3,641,589	39.31	92,638
1994	3,643,298.00	1,717,952	1,645,963	4,729,808	40.18	117,715
1995	945,995.19	419,899	402,304	1,253,188	41.05	30,528
1996	253,991.00	105,627	101,201	343,283	41.93	8,187
1997	2,693,904.49	1,044,885	1,001,100	3,713,233	42.81	86,738
1998	2,860,997.04	1,028,636	985,532	4,021,213	43.70	92,019
1999	7,712,173.82	2,552,016	2,445,076	11,051,228	44.60	247,785
2000	1,995,978.13	603,339	578,057	2,914,905	45.50	64,064
2001	4,261,665.88	1,164,777	1,115,968	6,341,947	46.41	136,650
2002	23,746,080.40	5,802,830	5,559,668	35,995,973	47.32	760,693
2003	6,855,881.97	1,474,649	1,412,855	10,584,938	48.24	219,422
2004	12,489,134.21	2,320,668	2,223,423	19,632,562	49.16	399,360
2005	18,730,221.72	2,931,982	2,809,120	29,968,768	50.08	598,418
2006	9,574,373.78	1,215,586	1,164,648	15,590,506	51.01	305,636
2007	15,000,211.39	1,460,571	1,399,367	24,851,003	51.94	478,456
2008	28,463,522.45	1,920,220	1,839,755	47,971,409	52.88	907,175
2009	12,410,553.48	465,861	446,339	21,272,130	53.82	395,246
2010	38,568,686.22	429,269	411,281	67,083,920	54.65	1,227,519
	268,029,829.45	93,219,096	89,312,835	379,739,367		8,683,922

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.7 3.24

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND CLEARING ROW

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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.. -40						
1923	788.00	1,103	1,103			
1924	4,703.00	6,584	6,584			
1925	7,161.00	10,025	10,025			
1927	18,307.00	25,532	25,162	468	0.21	468
1929	259,150.00	359,182	353,972	8,838	0.55	8,838
1937	6,317.00	8,471	8,348	496	2.32	214
1940	1,078,225.00	1,424,982	1,404,311	105,204	3.08	34,157
1941	6,618,245.03	8,702,847	8,576,604	688,939	3.34	206,269
1942	1,211,313.09	1,584,523	1,561,538	134,300	3.61	37,202
1943	2,865,360.88	3,729,256	3,675,160	336,345	3.87	86,911
1944	305,568.00	395,518	389,781	38,014	4.15	9,160
1945	759,105.60	977,144	962,970	99,778	4.43	22,523
1946	303,080.05	387,974	382,346	41,966	4.71	8,910
1947	587,895.00	748,081	737,229	85,824	5.01	17,131
1948	1,133,500.13	1,433,685	1,412,888	174,012	5.31	32,771
1949	1,397,385.66	1,756,089	1,730,615	225,725	5.63	40,093
1950	6,751,968.81	8,428,456	8,306,193	1,146,563	5.96	192,376
1951	3,391,861.15	4,203,798	4,142,818	605,788	6.31	96,004
1952	7,095,318.42	8,727,029	8,600,435	1,333,011	6.68	199,553
1953	10,957,102.40	13,367,994	13,174,079	2,165,864	7.07	306,346
1954	12,304,353.17	14,880,245	14,664,393	2,561,701	7.49	342,016
1955	2,593,258.00	3,107,107	3,062,035	568,526	7.93	71,693
1956	12,771,517.22	15,146,074	14,926,366	2,953,758	8.41	351,220
1957	3,435,716.19	4,030,782	3,972,312	837,691	8.91	94,017
1958	6,857,633.87	7,952,825	7,837,462	1,763,225	9.44	186,782
1959	1,689,106.13	1,934,790	1,906,724	458,025	10.00	45,802
1960	1,095,980.86	1,238,930	1,220,958	313,415	10.59	29,595
1961	4,133,516.00	4,607,432	4,540,597	1,246,325	11.21	111,180
1962	9,642,896.61	10,593,898	10,440,224	3,059,831	11.84	258,432
1963	1,840,011.44	1,990,565	1,961,690	614,326	12.50	49,146
1964	1,543,565.75	1,643,543	1,619,702	541,290	13.17	41,100
1965	23,988,672.33	25,120,938	24,756,535	8,827,606	13.86	636,912
1966	6,199,304.58	6,382,990	6,290,399	2,388,627	14.55	164,167
1967	12,067,290.32	12,206,909	12,029,836	4,864,370	15.26	318,766
1968	36,677,883.55	36,429,574	35,901,129	15,447,908	15.98	966,703
1969	26,517,032.09	25,838,196	25,463,389	11,660,456	16.72	697,396
1970	28,475,206.00	27,202,478	26,807,880	13,057,408	17.47	747,419
1971	14,197,622.00	13,288,548	13,095,785	6,780,886	18.23	371,963
1972	18,869,140.00	17,286,095	17,035,344	9,381,452	19.01	493,501
1973	24,850,899.52	22,266,406	21,943,411	12,847,848	19.80	648,881
1974	7,243,200.00	6,342,363	6,250,361	3,890,119	20.60	188,841
1975	14,491,184.74	12,386,630	12,206,950	8,080,709	21.42	377,251

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND CLEARING ROW

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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.. -40						
1976	29,072,814.00	24,235,970	23,884,404	16,817,536	22.25	755,844
1977	56,874,000.54	46,196,021	45,525,904	34,097,697	23.09	1,476,730
1978	7,702,237.00	6,087,617	5,999,310	4,783,822	23.95	199,742
1979	12,014,356.56	9,232,721	9,098,792	7,721,307	24.81	311,218
1980	16,044,040.00	11,970,041	11,796,404	10,665,252	25.69	415,152
1981	64,052,269.00	46,336,821	45,664,662	44,008,515	26.58	1,655,700
1982	5,071,807.00	3,552,821	3,501,284	3,599,246	27.48	130,977
1983	28,683,100.00	19,428,440	19,146,612	21,009,728	28.39	740,040
1984	79,234,202.35	51,813,305	51,061,704	59,866,179	29.31	2,042,517
1985	1,682,402.00	1,060,761	1,045,374	1,309,989	30.23	43,334
1986	16,633,878.95	10,089,745	9,943,384	13,344,047	31.17	428,105
1987	145,401,727.00	84,718,607	83,489,683	120,072,735	32.11	3,739,419
1988	5,783,840.07	3,230,124	3,183,268	4,914,108	33.06	148,642
1989	3,615,736.00	1,931,873	1,903,849	3,158,181	34.01	92,860
1990	2,592,457.00	1,321,769	1,302,595	2,326,845	34.97	66,538
1991	3,257,772.00	1,580,573	1,557,645	3,003,236	35.94	83,562
1992	20,091,574.00	9,251,647	9,117,443	19,010,761	36.91	515,057
1993	23,655,704.00	10,308,635	10,159,099	22,958,887	37.88	606,095
1994	4,569,412.71	1,877,252	1,850,021	4,547,157	38.86	117,014
1995	4,936,954.81	1,905,151	1,877,515	5,034,222	39.84	126,361
1996	4,870,309.00	1,756,701	1,731,218	5,087,215	40.83	124,595
1997	11,569,487.00	3,884,432	3,828,085	12,369,197	41.81	295,843
1998	13,783,063.82	4,280,303	4,218,213	15,078,076	42.80	352,291
1999	121,378.09	34,635	34,133	135,796	43.79	3,101
2000	654,476.51	170,261	167,791	748,476	44.78	16,715
2001	2,921,400.86	685,641	675,695	3,414,266	45.78	74,580
2002	14,754,260.29	3,090,959	3,046,122	17,609,842	46.77	376,520
2003	19,342,284.17	3,564,706	3,512,997	23,566,201	47.76	493,430
2004	17,234,417.08	2,737,342	2,697,634	21,430,550	48.76	439,511
2005	50,638,901.51	6,754,115	6,656,140	64,238,322	49.76	1,290,963
2006	45,098,035.39	4,867,251	4,796,647	58,340,603	50.76	1,149,342
2007	9,509,054.50	786,646	775,235	12,537,441	51.75	242,269
2008	13,209,862.51	756,582	745,607	17,748,201	52.75	336,459
2009	6,535,848.27	207,984	204,967	8,945,221	53.75	166,423
2010	21,069,411.55	198,516	195,636	29,301,540	54.63	536,364
	1,078,519,821.13	708,061,559	697,790,715	812,137,035		28,085,022

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.9 2.60

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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.. -5						
1952	193,932.00	188,000	203,629			
1967	284,506.50	248,321	298,732			
1973	1,493,582.00	1,214,226	1,568,261			
1976	1,317,799.00	1,022,546	1,345,792	37,897	10.44	3,630
1977	64,799.00	49,396	65,011	3,028	10.96	276
1978	43,378.00	32,452	42,711	2,836	11.50	247
1985	4,573,403.00	2,870,439	3,777,838	1,024,235	16.09	63,657
1997	13,996.00	4,853	6,387	8,309	26.79	310
1998	7,328.00	2,353	3,097	4,597	27.77	166
2002	5,548,135.46	1,201,518	1,581,340	4,244,202	31.75	133,676
2003	9,405.04	1,790	2,356	7,519	32.75	230
2004	274,288.33	45,000	59,225	228,778	33.75	6,779
2006	8,218,798.36	916,910	1,206,763	7,422,975	35.75	207,636
2007	20,273.31	1,730	2,277	19,010	36.75	517
	22,063,624.00	7,799,534	10,163,419	13,003,386		417,124

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.2 1.89

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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 75-R3						
NET SALVAGE PERCENT.. -5						
1929	4,978.00	4,360	4,379	848	12.44	68
1940	91,782.00	73,871	74,193	22,178	17.51	1,267
1941	144,134.00	114,939	115,440	35,901	18.04	1,990
1942	289,304.00	228,474	229,471	74,298	18.59	3,997
1943	381,265.79	298,113	299,414	100,915	19.15	5,270
1944	131,860.00	102,050	102,495	35,958	19.72	1,823
1945	127,935.17	97,955	98,382	35,950	20.31	1,770
1946	41,811.99	31,663	31,801	12,102	20.91	579
1947	112,439.00	84,201	84,568	33,493	21.51	1,557
1948	159,270.00	117,888	118,402	48,832	22.13	2,207
1949	114,243.00	83,552	83,917	36,038	22.76	1,583
1950	1,125,505.00	813,065	816,612	365,168	23.40	15,605
1951	11,879.00	8,473	8,510	3,963	24.05	165
1952	9,140.00	6,435	6,463	3,134	24.71	127
1953	231,375.00	160,732	161,433	81,511	25.38	3,212
1954	1,473,324.00	1,009,458	1,013,862	533,128	26.06	20,458
1955	42,890.84	28,973	29,099	15,936	26.75	596
1956	355,213.44	236,466	237,498	135,476	27.45	4,935
1957	298,193.09	195,542	196,395	116,708	28.16	4,144
1958	738,886.47	477,082	479,163	296,668	28.88	10,272
1959	236,347.00	150,221	150,876	97,288	29.60	3,287
1960	38,776.63	24,250	24,356	16,359	30.33	539
1961	208,664.48	128,304	128,864	90,234	31.08	2,903
1962	528,933.00	319,749	321,144	234,236	31.82	7,361
1963	394,274.93	234,152	235,174	178,815	32.58	5,488
1964	50,234.00	29,291	29,419	23,327	33.35	699
1965	538,437.00	308,160	309,504	255,855	34.12	7,499
1966	264,808.00	148,664	149,313	128,735	34.90	3,689
1967	235,345.00	129,554	130,119	116,993	35.68	3,279
1968	1,035,662.00	558,512	560,949	526,496	36.48	14,432
1969	504,303.00	266,311	267,473	262,045	37.28	7,029
1970	943,394.00	487,486	489,613	500,951	38.09	13,152
1971	328,306.00	165,925	166,649	178,072	38.90	4,578
1972	878,572.00	433,944	435,837	486,664	39.72	12,252
1973	1,613,014.00	777,951	781,345	912,320	40.55	22,499
1974	1,101,600.00	518,343	520,604	636,076	41.39	15,368
1975	1,319,642.00	605,421	608,062	777,562	42.23	18,413
1976	860,284.00	384,444	386,121	517,177	43.08	12,005
1977	965,854.20	420,131	421,964	592,183	43.93	13,480
1978	50,708.00	21,446	21,540	31,703	44.79	708
1979	1,336,894.00	549,143	551,539	852,200	45.66	18,664
1980	201,487.00	80,309	80,659	130,902	46.53	2,813

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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 75-R3						
NET SALVAGE PERCENT.. -5						
1981	526,802.99	203,557	204,445	348,698	47.40	7,356
1982	355,724.00	133,018	133,598	239,912	48.29	4,968
1983	603,513.00	218,160	219,112	414,577	49.18	8,430
1984	8,611,770.00	3,005,680	3,018,793	6,023,566	50.07	120,303
1985	55,406.00	18,640	18,721	39,455	50.97	774
1986	742,455.00	240,320	241,369	538,209	51.88	10,374
1987	39,851,708.00	12,397,209	12,451,297	29,392,996	52.78	556,896
1988	309,066.00	92,163	92,565	231,954	53.70	4,319
1989	579,433.00	165,322	166,043	442,362	54.62	8,099
1990	13,534.00	3,687	3,703	10,508	55.54	189
1992	2,013,805.00	495,913	498,077	1,616,418	57.41	28,156
1993	4,227,755.00	986,067	990,369	3,448,774	58.34	59,115
1994	117,722.00	25,908	26,021	97,587	59.28	1,646
1995	201,091.00	41,581	41,762	169,384	60.23	2,812
1997	2,634,641.01	474,710	476,781	2,289,592	62.13	36,852
1998	1,782,782.10	297,504	298,802	1,573,119	63.08	24,938
1999	416,353.10	63,884	64,163	373,008	64.04	5,825
2000	427.50	60	60	389	65.00	6
2001	1,197,851.57	151,432	152,093	1,105,651	65.97	16,760
2002	806,409.35	91,108	91,506	755,224	66.93	11,284
2003	1,152,769.59	114,589	115,089	1,095,319	67.90	16,131
2004	1,148,354.72	98,391	98,820	1,106,952	68.88	16,071
2005	14,837.47	1,070	1,075	14,504	69.85	208
2006	697,143.53	40,699	40,877	691,124	70.83	9,758
2007	5,069,935.19	226,406	227,393	5,096,039	71.81	70,966
2008	4,454,686.44	137,844	138,445	4,538,976	72.79	62,357
2009	6,166,003.04	106,179	106,643	6,367,660	73.77	86,318
2010	9,846,283.91	50,969	51,191	10,287,407	74.63	137,845
	113,119,233.54	30,797,073	30,931,434	87,843,761		1,580,518

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.6 1.40

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 389.00 LAND AND LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	25,508.00	8,928	10,953	14,555	9.75	1,493
2008	9,174.09	1,376	1,688	7,486	12.75	587
2010	68,398.24	1,733	2,126	66,272	14.62	4,533
	103,080.33	12,037	14,767	88,313		6,613

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 6.42

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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.. -5						
1940	66,386.00	60,318	58,464	11,241	8.08	1,391
1941	303,082.00	273,629	265,216	53,020	8.41	6,304
1942	65,779.00	58,996	57,182	11,886	8.75	1,358
1943	74,567.00	66,408	64,366	13,929	9.11	1,529
1944	17,145.00	15,161	14,695	3,307	9.47	349
1945	401.00	352	341	80	9.85	8
1946	20,660.00	17,987	17,434	4,259	10.25	416
1947	74,648.00	64,455	62,473	15,907	10.66	1,492
1948	33,672.00	28,821	27,935	7,421	11.09	669
1949	1,664.00	1,411	1,368	379	11.53	33
1950	86,304.00	72,511	70,282	20,337	11.99	1,696
1951	76,252.00	63,438	61,488	18,577	12.46	1,491
1952	283,382.00	233,331	226,157	71,394	12.95	5,513
1953	352,955.00	287,465	278,627	91,976	13.46	6,833
1954	123,708.00	99,628	96,565	33,328	13.98	2,384
1955	309,178.00	246,075	238,509	86,128	14.52	5,932
1956	165,277.00	129,953	125,958	47,583	15.07	3,157
1957	213,030.00	165,374	160,290	63,392	15.64	4,053
1958	103,416.00	79,233	76,797	31,790	16.22	1,960
1959	161,702.00	122,191	118,434	51,353	16.82	3,053
1960	346,253.00	257,950	250,019	113,547	17.43	6,514
1961	471,452.00	346,106	335,465	159,560	18.05	8,840
1962	116,137.00	83,958	81,377	40,567	18.69	2,171
1963	1,499,249.00	1,066,796	1,033,998	540,213	19.34	27,932
1964	230,877.00	161,615	156,646	85,775	20.00	4,289
1965	722,450.00	497,115	481,831	276,742	20.68	13,382
1966	71,185.00	48,123	46,643	28,101	21.37	1,315
1967	224,704.00	149,154	144,568	91,371	22.07	4,140
1968	186,652.00	121,575	117,837	78,148	22.78	3,431
1969	913,075.00	583,223	565,292	393,437	23.50	16,742
1970	115,037.00	72,011	69,797	50,992	24.23	2,104
1971	253,220.00	155,229	150,457	115,424	24.97	4,623
1972	2,155,748.00	1,293,226	1,253,466	1,010,069	25.72	39,272
1973	1,533,326.00	899,454	871,800	738,192	26.48	27,877
1974	1,661,395.00	951,902	922,636	821,829	27.26	30,148
1975	1,406,973.00	786,925	762,731	714,591	28.04	25,485
1976	687,717.00	375,255	363,718	358,385	28.82	12,435
1977	7,029,582.00	3,737,253	3,622,352	3,758,709	29.62	126,898
1978	1,461,600.00	756,336	733,083	801,597	30.43	26,342
1979	5,373,455.00	2,704,441	2,621,294	3,020,834	31.24	96,698
1980	866,379.00	423,464	410,445	499,253	32.07	15,568
1981	1,023,734.00	485,509	470,582	604,339	32.90	18,369

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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.. -5						
1982	1,188,303.00	546,089	529,300	718,418	33.74	21,293
1983	7,295,538.00	3,244,143	3,144,402	4,515,913	34.59	130,555
1984	4,294,798.00	1,845,889	1,789,138	2,720,400	35.44	76,761
1985	1,973,776.00	818,271	793,113	1,279,352	36.31	35,234
1986	1,227,979.00	490,389	475,312	814,066	37.18	21,895
1987	2,211,180.00	848,990	822,888	1,498,851	38.06	39,381
1988	857,991.00	316,213	306,491	594,400	38.94	15,265
1989	4,651,709.00	1,641,953	1,591,472	3,292,822	39.83	82,672
1990	3,652,137.00	1,231,605	1,193,740	2,641,004	40.73	64,842
1991	5,959,157.00	1,914,677	1,855,811	4,401,304	41.64	105,699
1992	8,086,085.00	2,469,260	2,393,343	6,097,046	42.55	143,291
1993	3,852,368.00	1,114,394	1,080,132	2,964,854	43.47	68,205
1994	25,006,059.00	6,831,118	6,621,097	19,635,265	44.39	442,335
1995	2,196,510.00	564,291	546,942	1,759,394	45.32	38,822
1996	11,031,079.00	2,654,392	2,572,783	9,009,850	46.25	194,808
1997	2,716,142.00	608,891	590,171	2,261,778	47.19	47,929
1998	7,990,030.00	1,659,701	1,608,674	6,780,858	48.13	140,886
1999	2,203,123.33	421,017	408,073	1,905,206	49.08	38,818
2000	137,661.94	23,994	23,256	121,289	50.04	2,424
2001	846,126.65	133,416	129,314	759,119	50.99	14,888
2002	7,405,330.51	1,043,252	1,011,177	6,764,420	51.95	130,210
2003	4,488,353.86	556,107	539,010	4,173,762	52.92	78,869
2004	1,304,506.01	139,480	135,192	1,234,539	53.89	22,908
2005	5,822,591.20	523,762	507,659	5,606,062	54.86	102,189
2006	25,051,021.04	1,828,098	1,771,893	24,531,679	55.83	439,400
2007	2,012,360.57	112,347	108,893	2,004,086	56.81	35,277
2008	501,566.29	19,396	18,800	507,845	57.79	8,788
2009	362,392.50	7,800	7,560	372,952	58.77	6,346
2010	5,655,880.76	36,642	35,515	5,903,160	59.63	98,996
	180,865,163.66	51,688,934	50,099,769	139,808,653		3,213,182

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.5 1.78

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	197,020.04	189,632	185,800	11,220	0.75	11,220
1992	227,017.56	207,154	202,968	24,050	1.75	13,743
1993	200,583.80	173,004	169,508	31,076	2.75	11,300
1994	239,887.76	194,909	190,971	48,917	3.75	13,045
1995	775,437.00	591,271	579,324	196,113	4.75	41,287
1996	1,727,900.64	1,231,129	1,206,253	521,648	5.75	90,721
1997	97,200.72	64,395	63,094	34,107	6.75	5,053
1998	69,506.48	42,573	41,713	27,793	7.75	3,586
2000	1,200.00	615	603	597	9.75	61
2002	7.59	3	3	5	11.75	
2003	971,837.46	352,291	345,172	626,665	12.75	49,150
2009	484,473.90	30,280	29,668	454,806	18.75	24,256
2010	51,720.46	983	963	50,757	19.62	2,587
	5,043,793.41	3,078,239	3,016,040	2,027,753		266,009

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 5.27

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	24,313.79	24,314	24,314			
2005	3,077,323.44	3,077,323	3,077,323			
2006	10,216,021.68	8,683,618	9,690,343	525,679	0.75	525,679
2007	5,823,219.56	3,785,093	4,223,913	1,599,307	1.75	913,890
2008	4,186,974.75	1,884,139	2,102,574	2,084,401	2.75	757,964
2009	11,179,685.16	2,794,921	3,118,947	8,060,738	3.75	2,149,530
2010	3,576,285.62	271,798	303,309	3,272,977	4.62	708,437
	38,083,824.00	20,521,206	22,540,723	15,543,101		5,055,500

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.1 13.27

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	5,670.97	5,671	5,671			
2004	168,533.93	168,534	168,534			
2005	4,483,462.97	4,483,463	4,483,463			
2006	10,476,632.74	8,905,138	9,335,530	1,141,103	0.75	1,141,103
2007	4,664,751.98	3,032,089	3,178,632	1,486,120	1.75	849,211
2008	14,965,741.75	6,734,584	7,060,071	7,905,671	2.75	2,874,789
2009	21,973,431.97	5,493,358	5,758,856	16,214,576	3.75	4,323,887
2010	18,151,197.57	1,379,491	1,446,163	16,705,035	4.62	3,615,808
	74,889,423.88	30,202,328	31,436,920	43,452,504		12,804,798

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.4 17.10

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - ROLLING STOCK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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-S2.5						
NET SALVAGE PERCENT.. +5						
1967	5,120.35	4,864	4,864			
1968	13,718.76	13,033	13,033			
1969	51,839.20	49,247	49,247			
1970	2,821.73	2,681	2,681			
1972	100,038.62	95,037	95,037			
1975	134,998.50	124,873	128,249			
1976	110,302.35	100,981	104,787			
1977	353,994.55	320,896	336,295			
1978	380,532.18	341,337	361,506			
1979	14,977.21	13,292	14,228			
1980	26,213.00	23,015	24,902			
1982	580,217.18	498,406	551,206			
1983	175,133.84	148,688	166,377			
1984	35,286.63	29,588	33,522			
1985	126,624.24	104,781	120,293			
1986	71,954.17	58,679	68,356			
1987	90,901.69	72,994	86,357			
1988	292,338.52	230,656	277,722			
1989	885,353.55	685,704	841,086			
1990	164,443.57	124,647	156,221			
1991	1,041,582.99	771,289	989,504			
1992	576,449.54	415,622	547,627			
1993	751,912.40	525,966	708,557	5,760	5.01	1,150
1994	303,235.92	205,140	276,355	11,719	5.47	2,142
1995	293,007.03	190,602	256,770	21,587	5.99	3,604
1996	4,792,801.00	2,983,504	4,019,239	533,922	6.55	81,515
1997	725,428.00	429,455	578,542	110,615	7.16	15,449
1998	1,335,893.28	746,090	1,005,098	264,001	7.83	33,717
1999	548,400.00	286,815	386,384	134,596	8.54	15,761
2001	328,963.92	145,895	196,543	115,973	10.13	11,448
2002	2,589,226.93	1,035,684	1,395,226	1,064,540	11.00	96,776
2003	3,932,878.56	1,396,156	1,880,837	1,855,398	11.90	155,916
2004	1,635,498.77	504,556	679,714	874,010	12.83	68,122
2005	1,760,676.45	458,655	617,879	1,054,764	13.79	76,488
2007	2,059,011.04	333,567	449,366	1,506,694	15.76	95,602
2008	3,949,026.32	444,262	598,489	3,153,086	16.75	188,244
2009	5,859,154.90	366,200	493,328	5,072,869	17.75	285,795
2010	4,427,900.53	81,901	110,333	4,096,173	18.63	219,870
	40,527,857.42	14,364,758	18,625,760	19,875,705		1,351,599

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 3.33

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - HELICOPTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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-R4						
NET SALVAGE PERCENT.. +40						
1996	194,552.00	100,556	116,731			
1997	238,697.00	118,360	143,218			
1998	676,235.00	317,638	405,741			
1999	970,000.00	427,770	568,259	13,741	3.71	3,704
2002	231,465.53	78,764	104,632	34,247	6.06	5,651
2009	8,170,250.92	437,713	581,468	4,320,683	12.75	338,877
	10,481,200.45	1,480,801	1,920,049	4,368,671		348,232

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 3.32

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - AIRPLANES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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 11-S2.5						
NET SALVAGE PERCENT.. +25						
2008	8,656,305.86	1,322,078	1,714,245	4,777,984	8.76	545,432
	8,656,305.86	1,322,078	1,714,245	4,777,984		545,432

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8 6.30

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	46,506.00	18,990	8,081	38,425	17.75	2,165
1999	214,078.00	80,279	34,162	179,916	18.75	9,596
2009	119,110.88	4,963	2,112	116,999	28.75	4,070
2010	180,877.89	2,292	975	179,903	29.62	6,074
	560,572.77	106,524	45,330	515,243		21,905

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.5 3.91

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	1,614,557.00	726,551	683,319	931,238	13.75	67,726
2000	100,643.00	41,264	38,809	61,834	14.75	4,192
2001	19,995.00	7,398	6,958	13,037	15.75	828
2002	344,120.92	113,560	106,803	237,318	16.75	14,168
2003	2,449,828.68	710,450	668,175	1,781,654	17.75	100,375
2004	736,597.36	184,149	173,191	563,406	18.75	30,048
2005	16,560.32	3,478	3,271	13,289	19.75	673
2007	57,125.81	7,426	6,984	50,142	21.75	2,305
2008	520,543.11	46,849	44,061	476,482	22.75	20,944
2009	863,176.27	43,159	40,591	822,585	23.75	34,635
2010	600,989.74	9,135	8,592	592,398	24.62	24,062
	7,324,137.21	1,893,419	1,780,754	5,543,383		299,956

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.5 4.10

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 395.00 LABORATORY EQUIPMENT - PORTABLE AND FIXED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	10,358.00	10,358	10,358			
1992	195,854.00	195,854	195,854			
1993	258.00	258	258			
1994	273,872.00	273,872	273,872			
1997	4,178,916.00	3,691,362	3,621,094	557,822	1.75	318,755
1998	3,210,971.00	2,622,304	2,572,387	638,584	2.75	232,212
1999	8,645,211.00	6,483,908	6,360,483	2,284,728	3.75	609,261
2000	778,759.00	532,149	522,019	256,740	4.75	54,051
2001	88,774.18	54,744	53,702	35,072	5.75	6,099
2002	315,119.35	173,316	170,017	145,102	6.75	21,497
2003	1,975,962.97	955,042	936,862	1,039,101	7.75	134,078
2004	1,702,217.93	709,263	695,762	1,006,456	8.75	115,024
2005	2,606,804.99	912,382	895,014	1,711,791	9.75	175,568
2006	1,995,256.95	565,316	554,555	1,440,702	10.75	134,019
2007	1,584,608.66	343,337	336,801	1,247,808	11.75	106,196
2008	3,846,957.79	577,044	566,059	3,280,899	12.75	257,325
2009	987,087.40	82,254	80,689	906,398	13.75	65,920
2010	366,454.45	9,282	9,105	357,349	14.62	24,442
	32,763,443.67	18,192,045	17,854,891	14,908,553		2,254,447

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 6.88

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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 21-R1.5						
NET SALVAGE PERCENT.. 0						
1985	17,454.62	13,324	10,659	6,796	4.97	1,367
1986	66,335.89	49,436	39,549	26,787	5.35	5,007
1988	68,452.64	48,308	38,646	29,807	6.18	4,823
1989	97,802.28	66,925	53,540	44,262	6.63	6,676
1990	209,598.66	138,635	110,908	98,691	7.11	13,881
1991	1,331,621.80	849,069	679,255	652,367	7.61	85,725
1992	1,645,858.21	1,007,891	806,313	839,545	8.14	103,138
1993	747,565.66	438,216	350,573	396,993	8.69	45,684
1994	466,799.39	260,964	208,771	258,028	9.26	27,865
1995	1,084,665.85	575,394	460,315	624,351	9.86	63,322
1996	5,542,386.00	2,779,119	2,223,295	3,319,091	10.47	317,010
1997	223,551.00	105,281	84,225	139,326	11.11	12,541
1998	239,786.00	105,391	84,313	155,473	11.77	13,209
1999	1,329,406.50	541,255	433,004	896,402	12.45	72,000
2002	1,536,920.13	470,590	376,472	1,160,448	14.57	79,646
2003	346,873.09	93,985	75,188	271,685	15.31	17,746
2004	41,400.00	9,739	7,791	33,609	16.06	2,093
2005	4,202,332.02	836,474	669,179	3,533,153	16.82	210,057
2006	231,198.68	37,542	30,034	201,165	17.59	11,436
2007	438,883.85	54,755	43,804	395,080	18.38	21,495
2008	2,423,938.85	211,222	168,978	2,254,961	19.17	117,630
2009	3,748,780.56	182,078	145,662	3,603,119	19.98	180,336
2010	1,223,265.37	18,055	14,444	1,208,821	20.69	58,425
	27,264,877.05	8,893,648	7,114,918	20,149,959		1,471,112

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 5.40

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	11,455,915.94	10,883,120	10,762,256	693,660	0.75	693,660
1997	60,797,152.25	53,703,948	53,107,534	7,689,618	1.75	4,394,067
1998	971,106.87	793,074	784,266	186,841	2.75	67,942
1999	8,952,301.01	6,714,226	6,639,661	2,312,640	3.75	616,704
2000	7,795,131.95	5,326,648	5,267,492	2,527,640	4.75	532,135
2001	5,867,637.83	3,618,396	3,578,212	2,289,426	5.75	398,161
2002	17,122,190.97	9,417,205	9,312,621	7,809,570	6.75	1,156,973
2003	18,710,582.06	9,043,386	8,942,954	9,767,628	7.75	1,260,339
2004	12,100,309.45	5,041,836	4,985,843	7,114,466	8.75	813,082
2005	18,800,579.14	6,580,203	6,507,126	12,293,453	9.75	1,260,867
2006	42,270,382.33	11,976,467	11,843,462	30,426,920	10.75	2,830,411
2007	21,161,537.09	4,585,070	4,534,150	16,627,387	11.75	1,415,097
2008	24,949,095.96	3,742,364	3,700,803	21,248,293	12.75	1,666,533
2009	14,261,189.03	1,188,385	1,175,187	13,086,002	13.75	951,709
2010	22,004,623.39	557,377	551,187	21,453,436	14.62	1,467,403
	287,219,735.27	133,171,705	131,692,754	155,526,981		19,525,083

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 6.80

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - TOWERS AND BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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-S2						
NET SALVAGE PERCENT:. 0						
1996	13,993,369.00	7,231,773	5,436,341	8,557,028	12.08	708,363
1997	2,425,813.36	1,183,797	889,896	1,535,917	12.80	119,994
1998	133,576.00	61,124	45,949	87,627	13.56	6,462
1999	624,761.07	266,148	200,071	424,690	14.35	29,595
2000	16,851.19	6,612	4,970	11,881	15.19	782
2002	664,045.77	214,088	160,936	503,110	16.94	29,700
2003	1,255,165.13	357,973	269,099	986,066	17.87	55,180
2004	17,050.75	4,215	3,169	13,882	18.82	738
2005	210,983.70	44,053	33,116	177,868	19.78	8,992
2006	1,067,806.22	181,100	136,138	931,668	20.76	44,878
2007	2,317,518.66	301,277	226,479	2,091,040	21.75	96,140
2008	572,794.09	51,551	38,752	534,042	22.75	23,474
2009	1,032,611.14	51,631	38,813	993,798	23.75	41,844
2010	3,582,637.56	53,023	39,859	3,542,779	24.63	143,840
	27,914,983.64	10,008,365	7,523,588	20,391,396		1,309,982

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 4.69

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 397.20 COMMUNICATION EQUIPMENT - FIBER OPTICS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

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-S2.5						
NET SALVAGE PERCENT.. 0						
1996	322,877.00	172,287	170,320	152,557	11.66	13,084
1997	8,935,774.00	4,489,333	4,438,076	4,497,698	12.44	361,551
1998	37,789,362.14	17,730,769	17,528,329	20,261,033	13.27	1,526,830
1999	69,390,302.44	30,198,660	29,853,868	39,536,434	14.12	2,800,031
2001	1,765,489.57	641,226	633,905	1,131,585	15.92	71,079
2002	12,848,213.17	4,183,378	4,135,615	8,712,598	16.86	516,761
2003	14,276,265.08	4,105,854	4,058,976	10,217,289	17.81	573,683
2004	13,712,095.09	3,411,569	3,372,617	10,339,478	18.78	550,558
2005	4,786,771.08	1,001,393	989,960	3,796,811	19.77	192,049
2006	5,380,815.66	912,586	902,166	4,478,650	20.76	215,735
2007	28,889.55	3,756	3,713	25,177	21.75	1,158
2008	239,918.59	21,593	21,347	218,572	22.75	9,608
2009	1,121,246.84	56,062	55,422	1,065,825	23.75	44,877
2010	4,401,400.88	65,141	64,397	4,337,004	24.63	176,086
	174,999,421.09	66,993,607	66,228,711	108,770,710		7,053,090

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.4 4.03

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	587,114.15	362,056	356,679	230,435	5.75	40,076
2003	1,992,186.67	962,884	948,585	1,043,602	7.75	134,658
2004	1,022,736.56	426,144	419,816	602,921	8.75	68,905
2005	5,433,417.95	1,901,696	1,873,455	3,559,963	9.75	365,124
2006	9,446,727.36	2,676,541	2,636,793	6,809,934	10.75	633,482
2007	4,467,474.50	967,968	953,594	3,513,880	11.75	299,054
2008	4,706,718.04	706,008	695,523	4,011,195	12.75	314,604
2009	1,720,739.68	143,389	141,260	1,579,480	13.75	114,871
2010	11,776,538.81	298,300	293,870	11,482,669	14.62	785,408
	41,153,653.72	8,444,986	8,319,575	32,834,079		2,756,182

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9 6.70