BONNEVILLE POWER ADMINISTRATION

PORTLAND, OREGON

2016 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF SEPTEMBER 30, 2016

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

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GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

January 12, 2018

Bonneville Power Administration
PO Box 3621
Portland, OR 97208-3621

Attention Mrs. Veronica Wittig
Manager, Asset Accounting

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, 2016. The results of our study are 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, 2016. A summary statement of the results of our study are presented on pages VI-4 and VI-5 of the report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John J. Spanos

JOHN J. SPANOS
Sr. Vice President

JJS:mle

062581.000

Gannett Fleming Valuation and Rate Consultants, LLC
P.O. Box 67100 • Harrisburg, PA 17106-7100 | 207 Senate Avenue • Camp Hill, PA 17011
t: 717.763.7211 • f: 717.763.4590
www.gfvrc.com

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BONNEVILLE POWER ADMINISTRATION

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Bonneville Power Administration's ("BPA" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of September 30, 2016. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

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

The Company's accounting policy has not changed since the last depreciation study. The changes in life parameters and net salvage estimates have caused the proposed remaining lives for many accounts to fluctuate from those proposed in the previous depreciation study. Most average service lives are longer than those currently utilized.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of September 30, 2016 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of $298.8 million when applied to depreciable plant balances as of September 30, 2016. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF SEPTEMBER 30, 2016	PROPOSED RATE	PROPOSED EXPENSE
ELECTRIC PLANT			
Intangible Plant	$9,558,538.92	4.51	$430,946
Transmission Plant	7,641,569,531.89	2.51	191,969,743
General Plant	1,429,931,893.94	7.44	106,368,552
Total Depreciable Electric Plant	**$9,081,059,964.75**	**3.29**	**$298,769,241**

PART I. INTRODUCTION

BONNEVILLE POWER ADMINISTRATION

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Bonneville Power Administration ("BPA" or "Company"), as applied to electric plant in service as of September 30, 2016. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through September 2016, the net salvage analyses of historical plant retirement data recorded through September 2016; a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

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

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

BASIS OF THE STUDY

Depreciation

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

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

For all accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on

attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts.

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

Service Life and Net Salvage Estimates

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

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

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

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

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

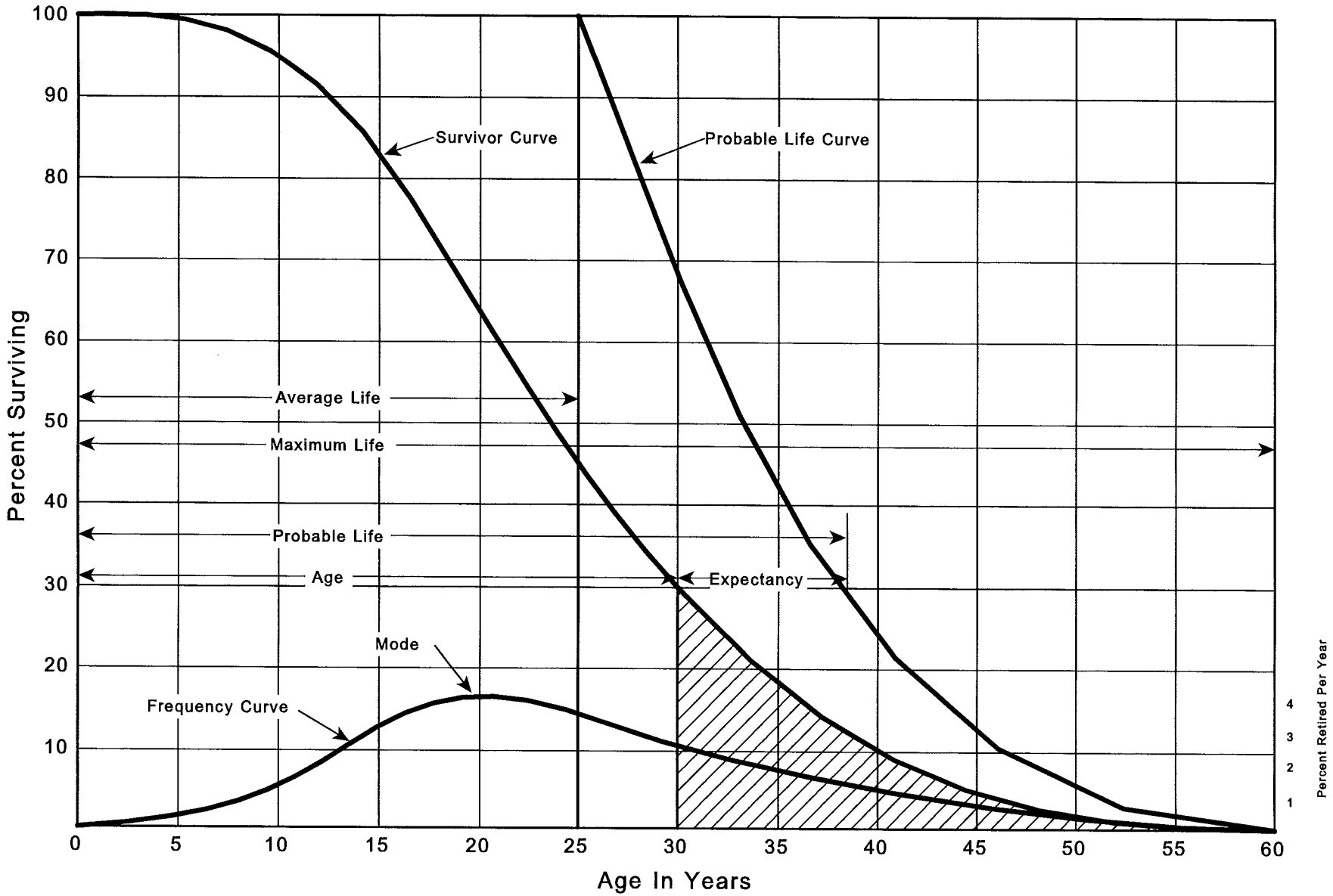


Figure 1. A Typical Survivor Curve and Derived Curves

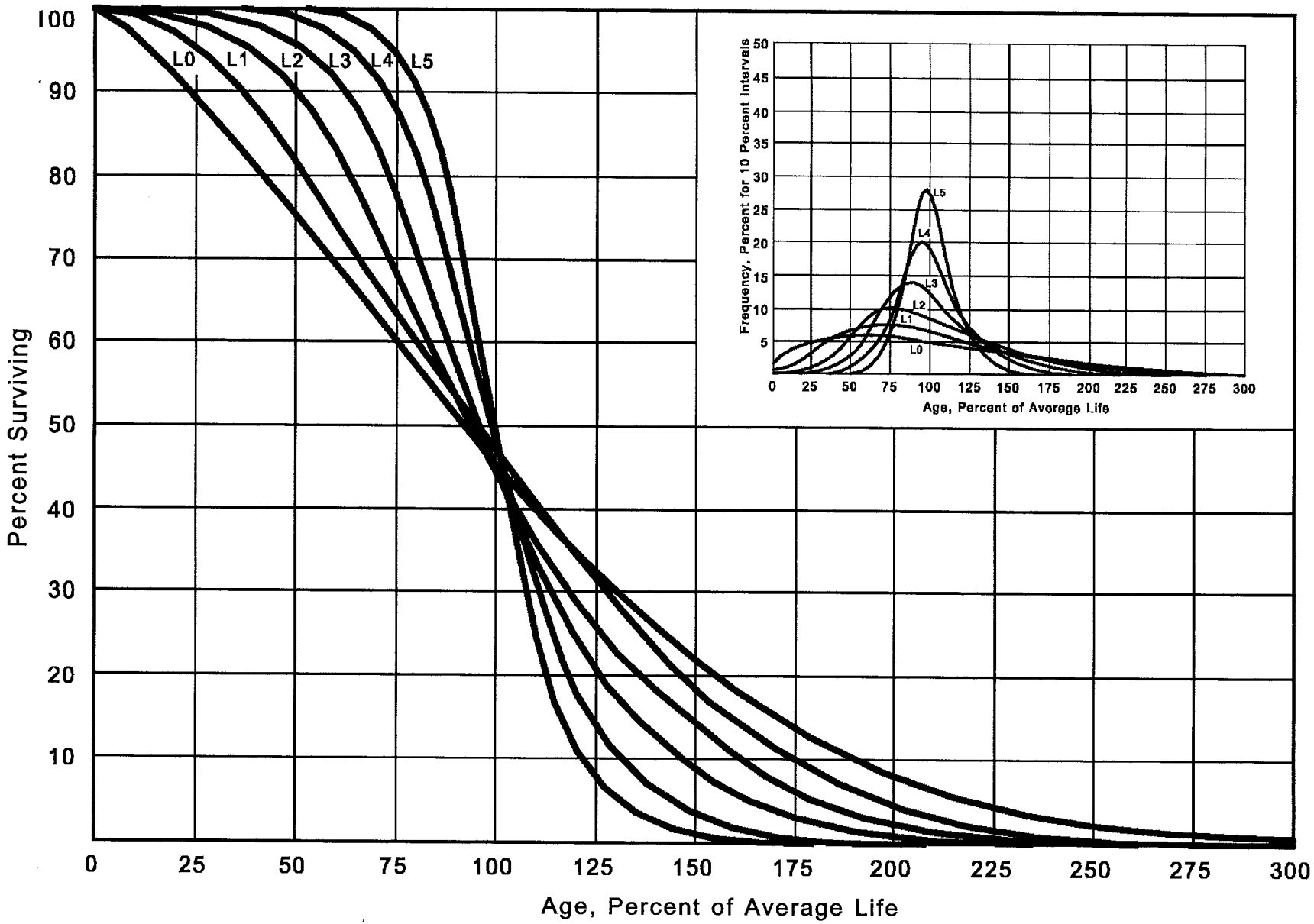


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

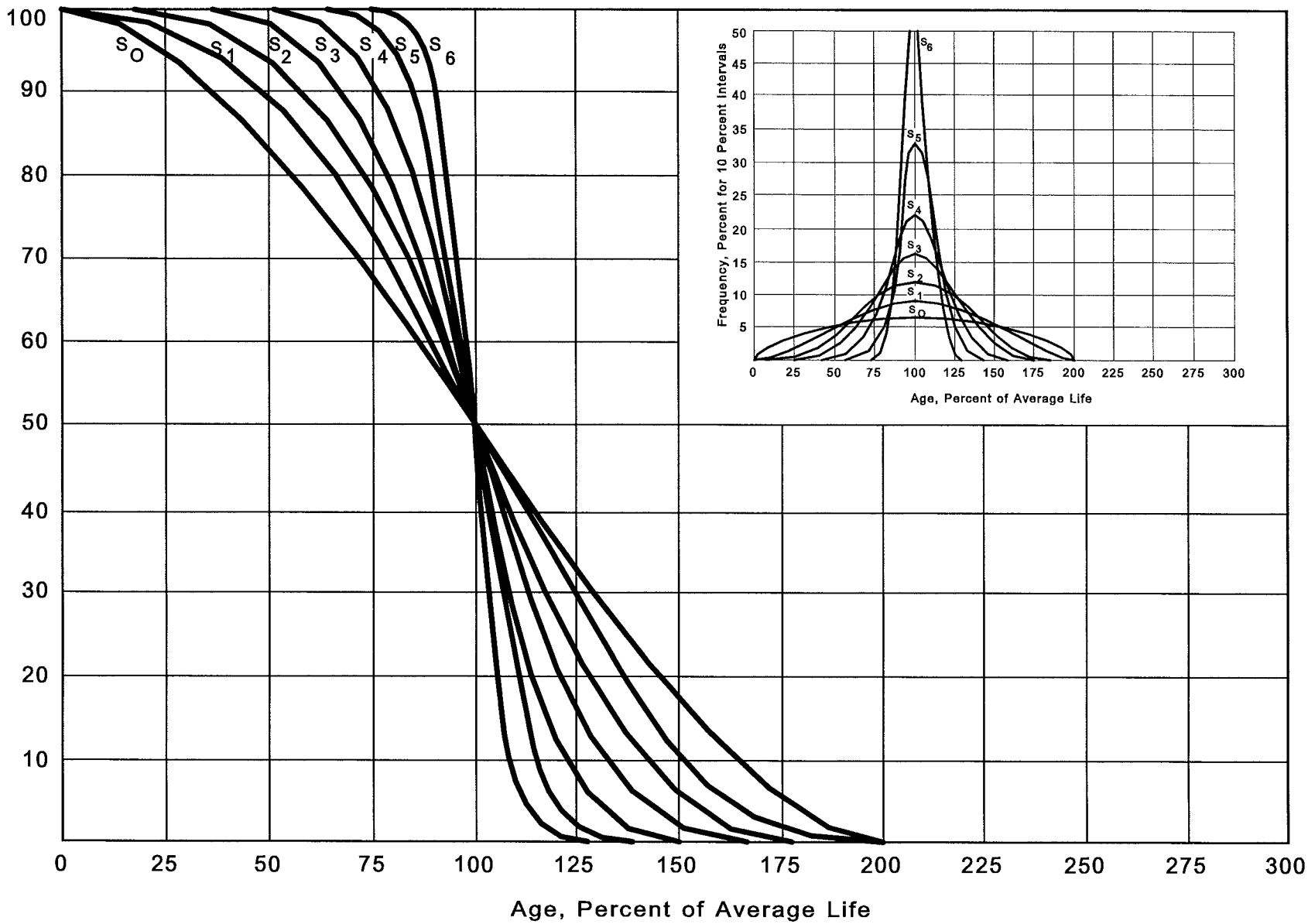


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

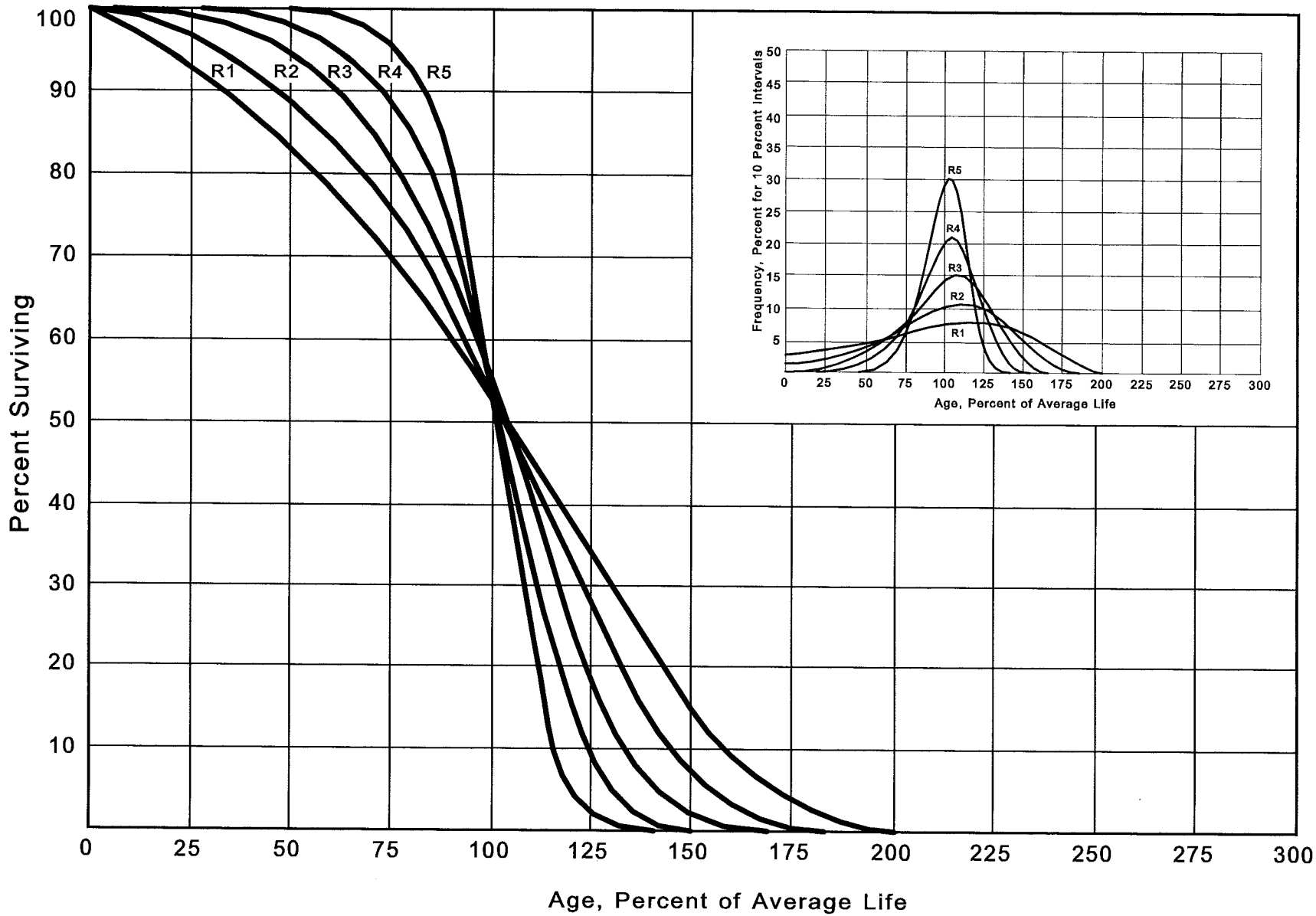


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

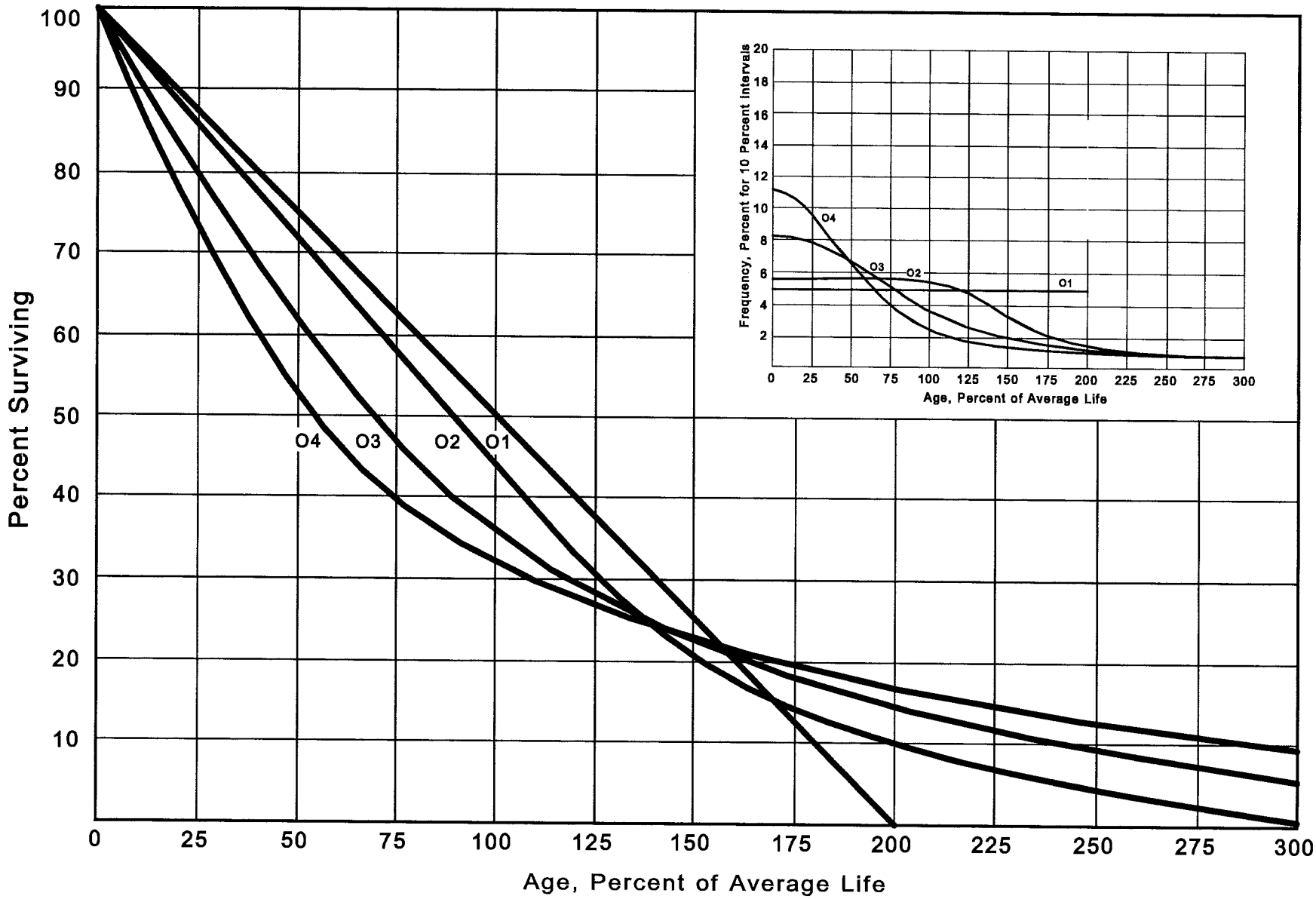


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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

Retirement Rate Method of Analysis

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

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

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

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

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2007-2016 during which there were placements during the years 2002-2016. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2002 were retired in 2007. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2007 retirements of 2002 installations and ending with the 2016 retirements of the 2011 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2007-2016
SUMMARIZED BY AGE INTERVAL

Experience Band 2007-2016

Placement Band 2002-2016

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2002	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2003	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2004	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2005	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2006	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2007	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2008		5	11	12	13	14	15	16	18	20	113	7½-8½
2009			6	12	13	15	16	17	19	19	124	6½-7½
2010				6	13	15	16	17	19	19	131	5½-6½
2011					7	14	16	17	19	20	143	4½-5½
2012						8	18	20	22	23	146	3½-4½
2013							9	20	22	25	150	2½-3½
2014								11	23	25	151	1½-2½
2015									11	24	153	½-1½
2016										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2007-2016
SUMMARIZED BY AGE INTERVAL

Experience Band 2007-2016

Placement Band 2002-2016

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2002	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2003	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2004	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2005	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2006	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2007	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2008		-	-	-	-	-	-	-	-	-	6	7½-8½
2009			-	-	-	-	-	-	-	-	-	6½-7½
2010				-	-	-	-	(12)[b]	-	-	-	5½-6½
2011					-	-	-	-	22[a]	-	-	4½-5½
2012						-	-	(19)[b]	-	-	10	3½-4½
2013							-	-	-	-	-	2½-3½
2014								-	-	(102)[c]	(121)	1½-2½
2015									-	-	-	½-1½
2016											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2007 through 2016 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or additions are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2012 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2007-2016
SUMMARIZED BY AGE INTERVAL

Experience Band 2007-2016

Placement Band 2002-2016

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2002	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2003	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2004	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2005	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2006	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2007	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2008		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2009			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2010				580[a]	574	561	546	530	501	482	3,057	5½-6½
2011					660[a]	653	639	623	628	609	3,789	4½-5½
2012						750[a]	742	724	685	663	4,332	3½-4½
2013							850[a]	841	821	799	4,955	2½-3½
2014								960[a]	949	926	5,719	1½-2½
2015									1,080[a]	1,069	6,579	½-1½
2016										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2007-2016, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2007-2016 | Placement Band 2002-2016

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Smoothing the Original Survivor Curve

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

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

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

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

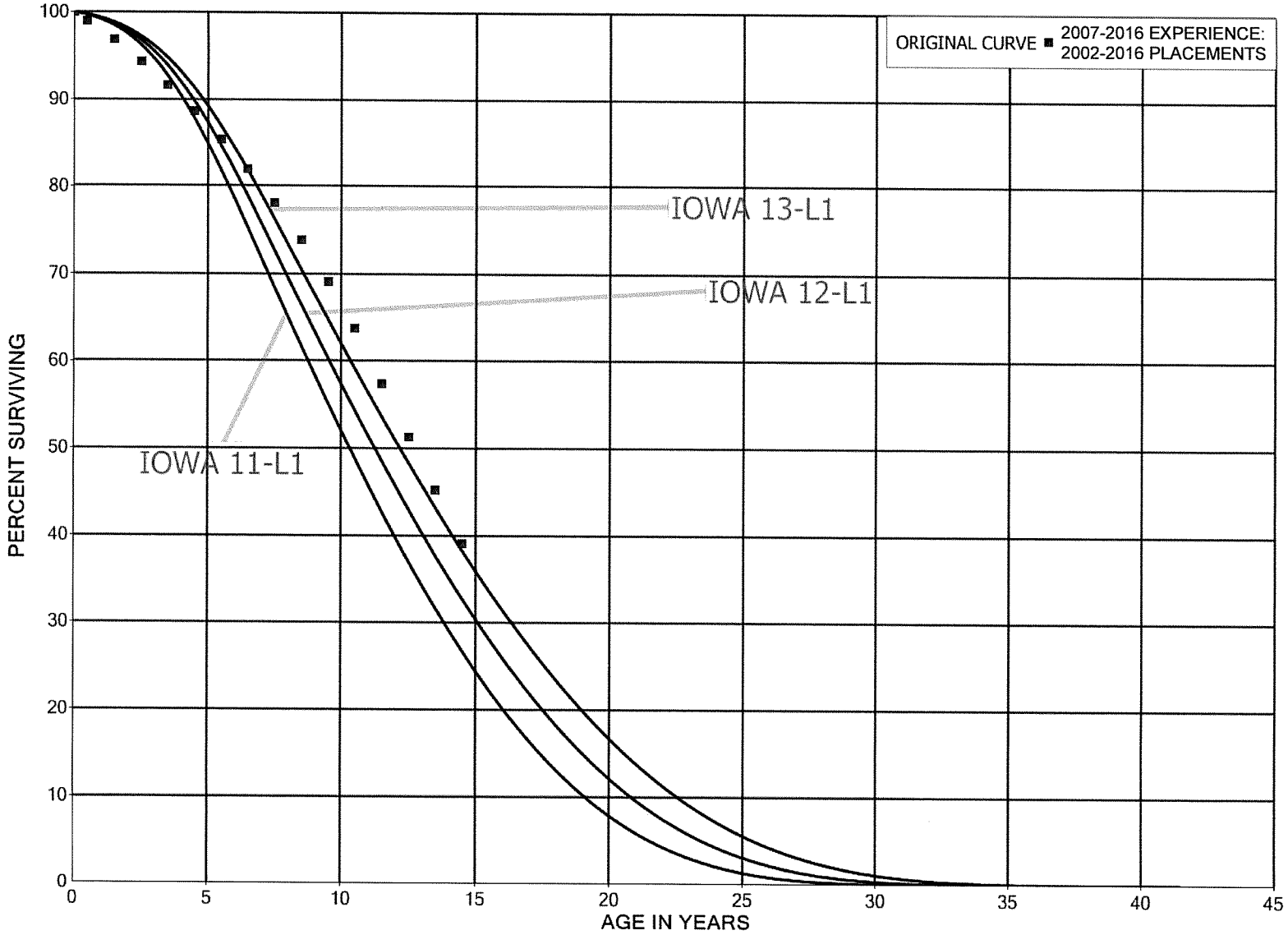


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

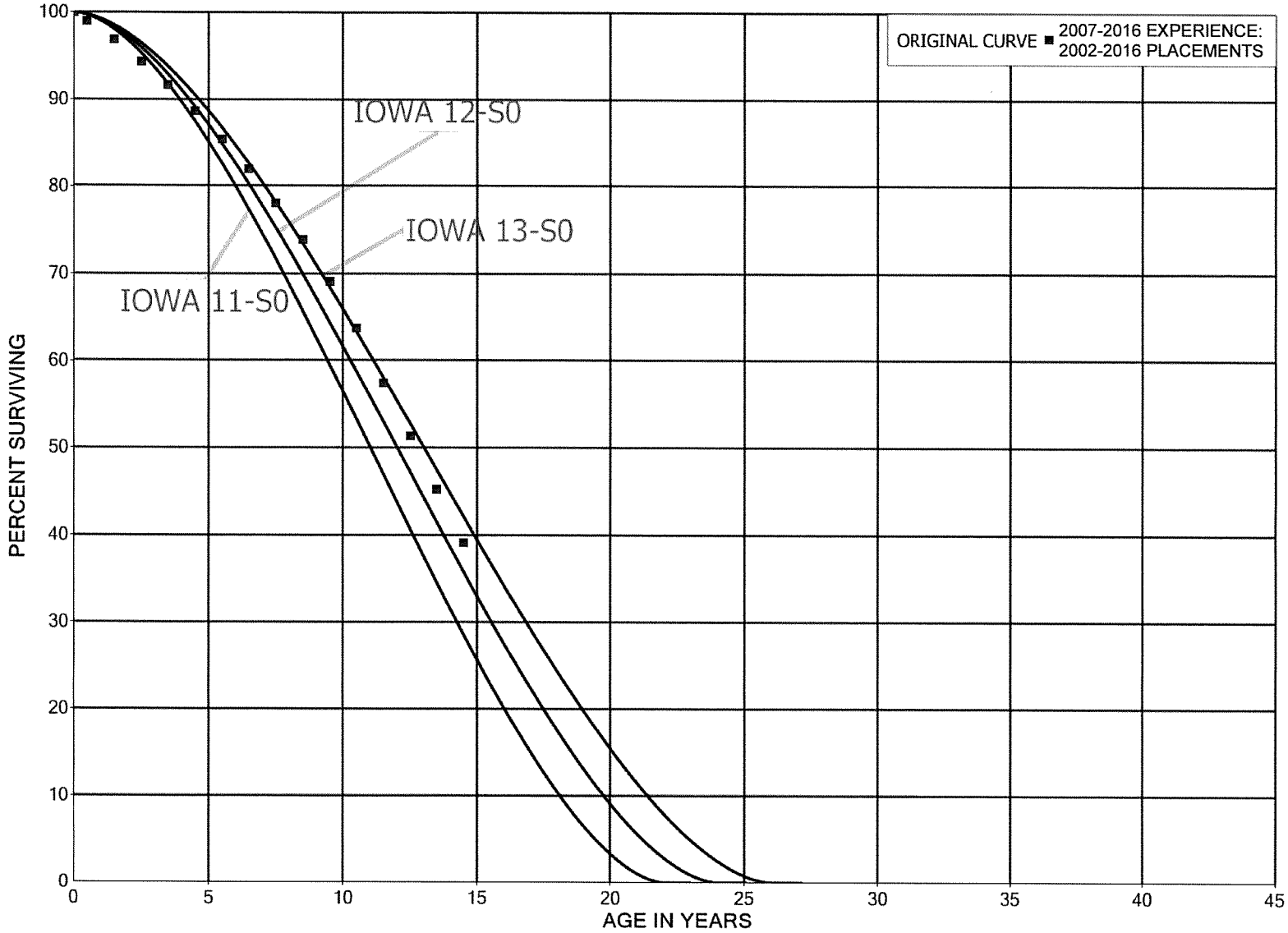


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

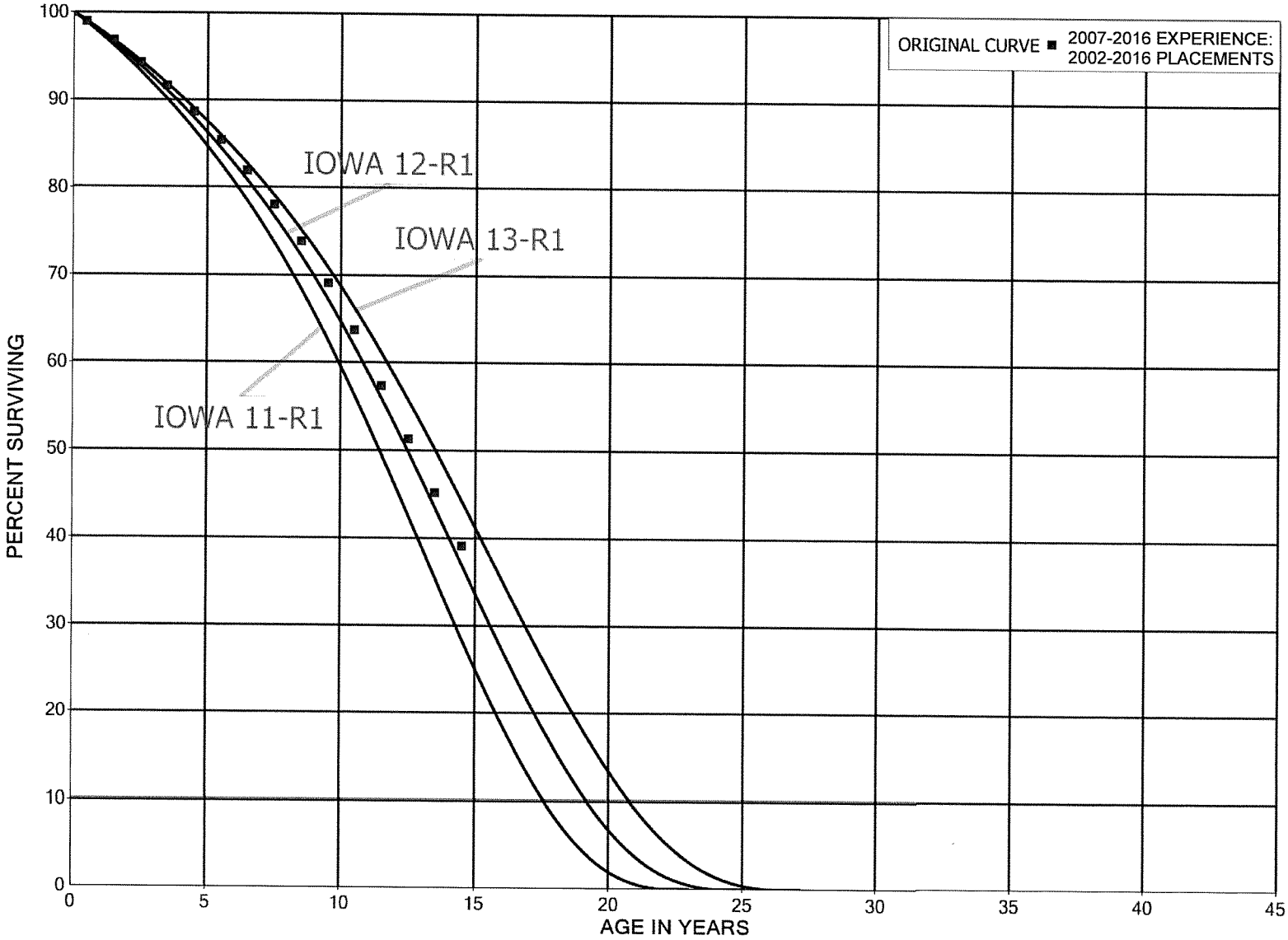
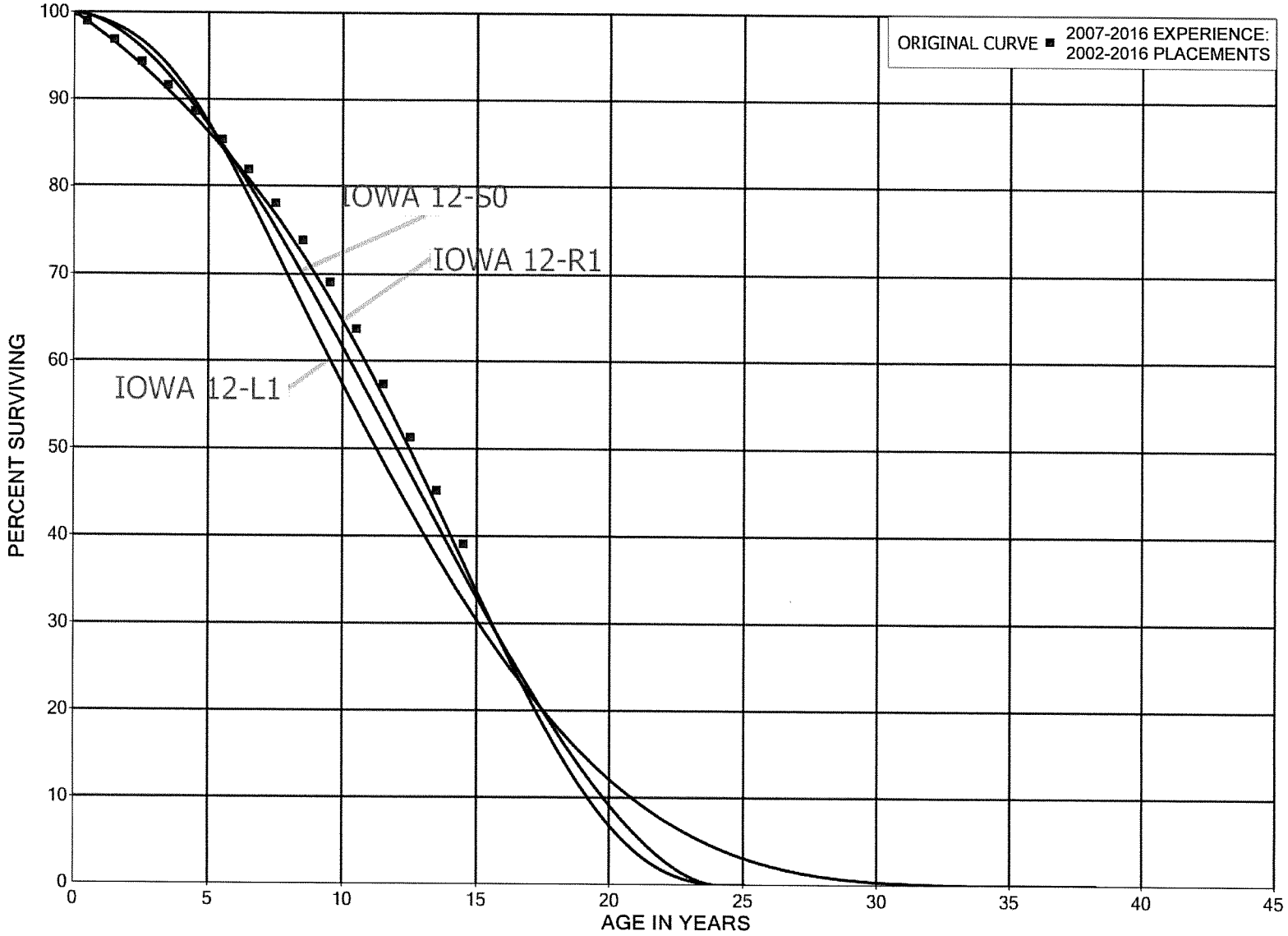


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

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

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

<u>September 19-20, 2017</u>
- Keeler Substation
- Pearl Substation
- Oregon City Substation
- Ostrander Substation
- Troutdale Substation
- Ross Substation
- Ross Office Complex

<u>October 4-5, 2011</u>
- John Day Substation
- Slatt Substation

<u>March 22-23, 2005</u>
- Sifton Substation
- Ditmer Control Center
- Ross Substation
- Ross Maintenance Facility
- Alcoa Substation
- St. Johns Substation
- Keeler Substation

<u>September 14, 1999</u>
- Celilo Converter Station
- Big Eddy 230 kv Substation
- Big Eddy 500 kv Substation
- Cascade Locks Substation
- Ross Maintenance Facility
- Ditmer Control Center

SERVICE LIFE ANALYSIS

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

For 12 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. Generally, the information external to the statistics led to minimal or no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

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 2016. 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 VII-7 and the life tables for the experience bands, 1934-2016 and 1997-2016, plotted on the chart follow it.

Typical service lives for station equipment of other electric utilities range from 40 to 55 years. The historical indication of service life for the station equipment is well described by the 45-S0, as shown on page VII-7, and is within the typical range. The Iowa 45-S0 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.

The survivor curve estimate for Account 354, Towers and Fixtures, is the Iowa 75-R4. The estimate is a reasonable interpretation of the results of the experience band analysis for the periods, 1929-2016 and 1997-2016, and is within the typical 55 to 75-year range of service lives estimated by other electric utilities. For Account 356, Overhead Conductors and Devices, the Iowa 60-R4 survivor curve is at the upper end of the range of other estimates, 45 to 60 years, is a reasonable interpretation of a significant portion of the survivor curve through age 35, 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.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization".

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled through September 2016. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

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

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

Statistical analyses of historical data for the period, 1941 through 2016 by plant account were analyzed. The analyses contributed significantly toward the net salvage estimates for many plant accounts, representing 88 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

390	Structures and Improvements
392.1	Transportation Equipment – Rolling Stock
392.2	Transportation Equipment – Helicopters
396	Power Operated Equipment
397.1	Communication Equipment – Towers and Buildings

Account 353, Station Equipment, and Account 355, Poles and Fixtures, 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 2016 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 2014-2016 periods were computed to smooth the annual amounts.

For Account 353, Station Equipment, cost of removal was relatively consistent until 1993, then fluctuated over the last twenty-four 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-six year period averaged 15 percent. Cost of removal for the most recent five years averaged 10 percent.

Gross salvage was high for many years throughout the period but has trended downward over the most recent seventeen years. The most recent five-year average of 1 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 2016 is 1 percent negative 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-five year period.

For Account 355, Poles and Fixtures, cost of removal has fluctuated throughout the period, but has been generally high for many years since the 1980s. Cost of removal for the seventy-six year period averaged 122 percent. Cost of removal for the most recent five years averaged 141 percent.

Gross salvage was consistently low until the last 10 years. The most recent five-year average of 37 percent gross salvage reflects the reuse value of some larger poles.

The net salvage percent based on the overall period 1941 through 2016 is 101 percent negative net salvage and based on the most recent five-year period is 104 percent negative net salvage. The range of estimates made by other electric companies for transmission poles is negative 20 to negative 100 percent. The net salvage estimate for transmission poles is negative 100 percent, is at the upper end of the range of other estimates and reflects the statistical analyses for the full seventy-six year period.

The net salvage percents for the remaining accounts representing 12 percent of the depreciable plant were based on judgment incorporating estimates of previous studies of this and other electric utilities.

Generally, the net salvage estimates for the remaining general plant accounts were zero percent, consistent with amortization accounting.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

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

Single Unit of Property

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

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

The accrued depreciation is:

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of September 30, 2016, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of September 30, 2016, are set forth in the Results of Study section of the report.

Average Service Life Procedure

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

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

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

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 total depreciable electric plant in service. The accounts and their amortization periods are as follows:

Account	Amortization Period, Years
ELECTRIC PLANT	
391.00, Office Furniture and Equipment	
Office Furniture	20
Data Processing	5
Software	5
393.00, Stores Equipment	30
394.00, Tools, Shop and Garage Equipment	25
395.00, Laboratory Equipment	15
397.00, Communication Equipment	15
398.00, Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of September 30, 2016, 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 VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of September 30, 2016. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to September 30, 2016, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

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

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

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

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

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of electric plant as of September 30, 2016, is presented on pages VI-4 and VI-5 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation amount and rate, and the composite remaining life related to electric plant.

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

BONNEVILLE POWER ADMINISTRATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF SEPTEMBER 30, 2016

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE PERCENT	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)
303.00	MISCELLANEOUS INTANGIBLE PLANT	40-SQ	0	9,558,538.92	886,526	8,672,013	430,946	4.51	20.1
	TRANSMISSION PLANT								
350.10	LAND AND LAND RIGHTS - SUBSTATIONS	30-SQ	0	29,318,577.64	7,047,504	22,271,074	983,363	3.35	22.6
350.11	LAND AND LAND RIGHTS - LINES	50-SQ	0	18,844,720.14	3,143,494	15,701,226	359,029	1.91	43.7
352.00	STRUCTURES AND IMPROVEMENTS	70-R2.5	(25)	420,258,937.48	100,252,701	425,070,971	7,887,792	1.88	53.9
353.00	STATION EQUIPMENT	45-S0	(10)	3,775,286,767.21	1,103,468,117	3,049,347,327	86,492,271	2.29	35.3
354.00	TOWERS AND FIXTURES	75-R4	(30)	1,291,720,149.39	454,519,286	1,224,716,908	25,554,113	1.98	47.9
355.00	POLES AND FIXTURES	57-R2	(100)	417,841,304.67	112,437,927	723,244,682	15,879,599	3.80	45.5
356.00	OVERHEAD CONDUCTORS AND CLEARING ROW	60-R4	(60)	1,392,956,735.90	676,686,383	1,552,044,394	50,377,755	3.62	30.8
358.00	UNDERGROUND CONDUCTORS AND DEVICES	50-S3	(5)	21,910,574.89	12,061,135	10,944,969	310,328	1.42	35.3
359.00	ROADS AND TRAILS	75-R4	(10)	273,431,764.57	43,996,323	256,778,618	4,125,493	1.51	62.2
	TOTAL TRANSMISSION PLANT			**7,641,569,531.89**	**2,513,612,870**	**7,280,120,169**	**191,969,743**	**2.51**	**37.9**
	GENERAL PLANT								
389.00	LAND AND LAND RIGHTS	15-SQ	0	667,021.69	185,602	481,420	45,606	6.84	10.6
390.00	STRUCTURES AND IMPROVEMENTS	65-R3	(20)	257,771,239.88	65,006,381	244,319,107	5,016,445	1.95	48.7
	OFFICE FURNITURE AND EQUIPMENT								
391.10	OFFICE FURNITURE	20-SQ	0	1,730,700.15	849,308	881,392	87,117	5.03	10.1
391.20	DATA PROCESSING	5-SQ	0	124,823,122.57	44,045,703	80,777,420	21,903,764	17.55	3.7
391.30	SOFTWARE	5-SQ	0	157,630,344.92	97,019,809	60,610,536	23,671,087	15.02	2.6
	TOTAL ACCOUNT 391			284,184,167.64	141,914,820	142,269,348	45,661,968		
	TRANSPORTATION EQUIPMENT								
392.10	ROLLING STOCK	21-S2	10	56,037,627.02	22,496,951	27,936,913	2,055,548	3.67	13.6
392.20	HELICOPTERS	15-R4	40	9,234,320.42	3,293,408	2,247,184	284,828	3.08	7.9
392.30	AIRPLANES	11-S3	20	8,656,305.86	4,623,908	2,301,137	651,880	7.53	3.5
	TOTAL ACCOUNT 392			73,928,253.30	30,414,267	32,485,234	2,992,256		
393.00	STORES EQUIPMENT	30-SQ	0	3,728,800.02	361,748	3,367,052	127,894	3.43	26.3
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	11,429,856.87	4,020,467	7,409,390	469,856	4.11	15.8
395.00	LABORATORY EQUIPMENT	15-SQ	0	27,776,612.48	11,644,683	16,131,929	2,190,713	7.89	7.4
396.00	POWER OPERATED EQUIPMENT	21-R1.5	15	28,927,622.54	14,181,281	10,407,198	698,072	2.41	14.9
397.00	COMMUNICATION EQUIPMENT	15-SQ	0	374,281,362.94	133,184,698	241,096,665	30,938,682	8.27	7.8
397.10	COMMUNICATION EQUIPMENT - TOWERS AND BUILDINGS	25-S0.5	(5)	46,620,842.77	6,438,933	42,512,952	1,895,560	4.07	22.4
397.20	COMMUNICATION EQUIPMENT - FIBER OPTICS	25-S1.5	(15)	241,797,318.13	113,829,721	164,237,195	11,077,136	4.58	14.8
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	78,818,795.68	30,642,876	48,175,920	5,254,364	6.67	9.2
	TOTAL GENERAL PLANT			**1,429,931,893.94**	**551,825,477**	**952,893,410**	**106,368,552**	**7.44**	**9.0**
	TOTAL DEPRECIABLE PLANT			**9,081,059,964.75**	**3,066,324,873**	**8,241,685,592**	**298,769,241**	**3.29**	

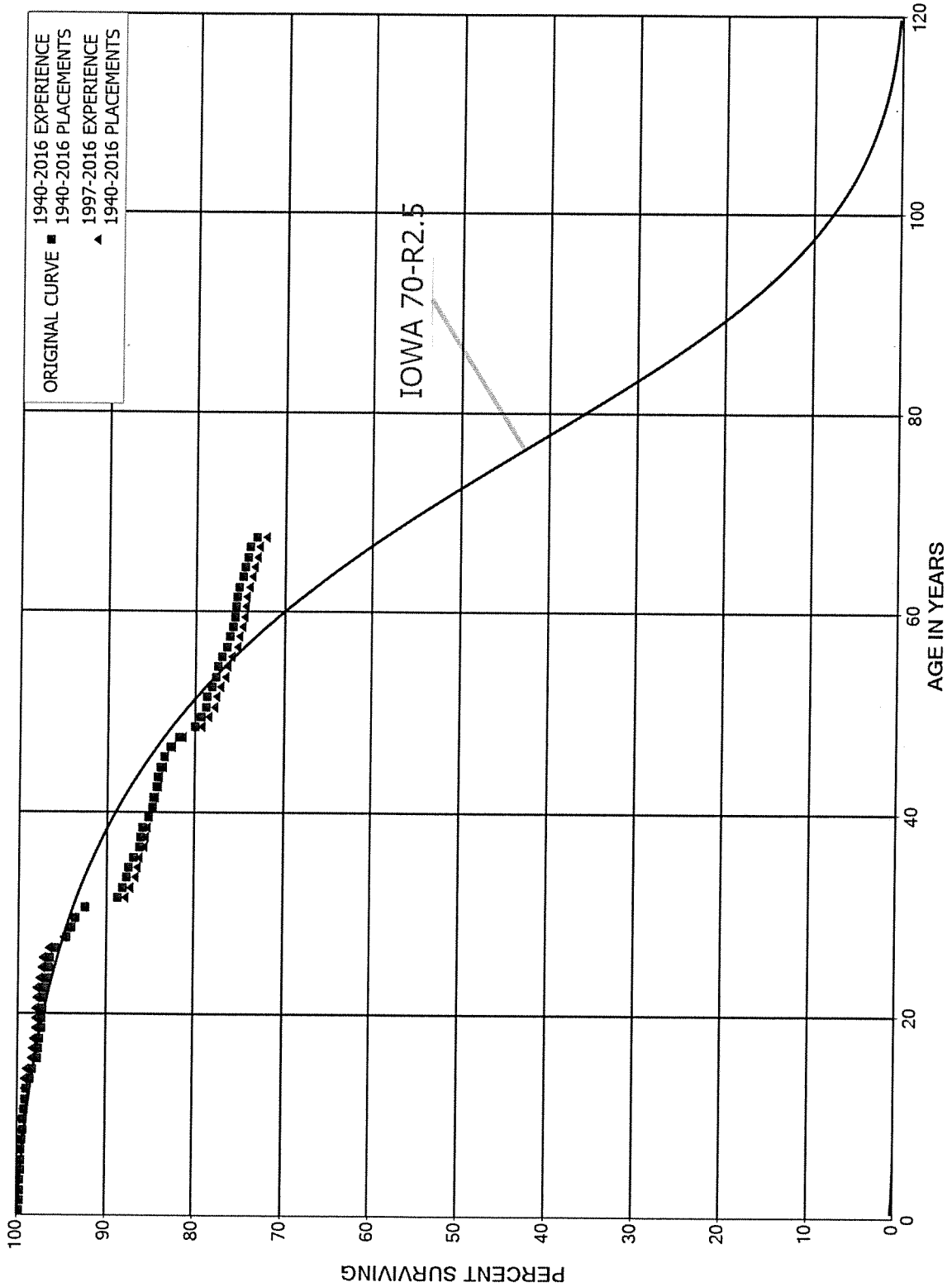
BONNEVILLE POWER ADMINISTRATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF SEPTEMBER 30, 2016

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRUAL RATE PERCENT (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)
	NONDEPRECIABLE PLANT								
350.00	LAND			157,683,645.49	(3,129,763)				
389.00	LAND				2,392,892				
	TOTAL NONDEPRECIABLE PLANT			157,683,645.49	(736,871)				
	PLANT NOT IN STUDY								
	MANUAL CLEARING ROUNDING			5.78					
	VAR BETWEEN DIST_LN AND DEPRECIATION/RETIREMENT TABLES IF FY02				(4,981)				
	PENNWALT SUBSTATION DISMANTLING				(1,922,412)				
	FY04 PS CCONVERSION				(6,275,448)				
	UNRECONCILED DIFFERENCE - 2005 AND PRIOR				34,414				
	FY05 INVENTORY BALANCE ADJ RE: SPARES				(1,567,264)				
	UNRECONCILED DIFFERENCE - 2006				(1)				
	FY06 RESEARCHING				(1,630,155)				
	MANUAL CLEAR				23,785,971				
	FY12 TRANSMISSION ARO				1,083,612				
	FY13 UNRECONCILED PORTION OF THE NEGATIVE SALVAGE				373,477				
	FY15 JOURNALS				630,173				
	NEGATIVE SALVAGE - NON-ARO				(432,258,563)				
	SAN JUAN FIBER LEASE			360,929.65	172,944				
	ALL OTHER CAPITAL LEASES			53,901,804.59	15,253,181				
	MASTER LEASE - SPACE DAMPENERS			19,123,049.30	3,807,628				
	TOTAL PLANT NOT IN STUDY			73,385,789.32	(398,517,424)				
	TOTAL ELECTRIC PLANT			9,312,129,399.56	2,667,070,578	8,241,685,592	298,769,241		

PART VII. SERVICE LIFE STATISTICS

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2016 EXPERIENCE BAND 1940-2016

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	443,006,916	1,415,410	0.0032	0.9968	100.00
0.5	404,852,551	133,831	0.0003	0.9997	99.68
1.5	386,488,716	198,285	0.0005	0.9995	99.65
2.5	368,756,854	128,786	0.0003	0.9997	99.60
3.5	345,813,470	101,466	0.0003	0.9997	99.56
4.5	323,749,409	133,609	0.0004	0.9996	99.53
5.5	306,381,239	68,585	0.0002	0.9998	99.49
6.5	296,697,860	144,460	0.0005	0.9995	99.47
7.5	286,005,580	266,266	0.0009	0.9991	99.42
8.5	278,808,289	7,350	0.0000	1.0000	99.33
9.5	270,737,811	486,479	0.0018	0.9982	99.33
10.5	257,911,213	198,269	0.0008	0.9992	99.15
11.5	250,688,338	287,579	0.0011	0.9989	99.07
12.5	244,025,822	1,225,456	0.0050	0.9950	98.96
13.5	235,605,340	382,674	0.0016	0.9984	98.46
14.5	228,432,500	1,283,685	0.0056	0.9944	98.30
15.5	223,827,748	216,651	0.0010	0.9990	97.75
16.5	221,656,451	282,727	0.0013	0.9987	97.65
17.5	215,959,186	487,638	0.0023	0.9977	97.53
18.5	207,516,204	40,157	0.0002	0.9998	97.31
19.5	201,100,150	228,007	0.0011	0.9989	97.29
20.5	188,771,850	289,186	0.0015	0.9985	97.18
21.5	177,143,460	145,400	0.0008	0.9992	97.03
22.5	149,525,216	441,035	0.0029	0.9971	96.95
23.5	141,134,393	250,776	0.0018	0.9982	96.66
24.5	137,536,102	186,122	0.0014	0.9986	96.49
25.5	130,833,658	653,445	0.0050	0.9950	96.36
26.5	126,225,370	1,854,390	0.0147	0.9853	95.88
27.5	98,151,642	565,592	0.0058	0.9942	94.47
28.5	88,814,439	424,262	0.0048	0.9952	93.93
29.5	80,448,605	895,084	0.0111	0.9889	93.48
30.5	74,359,684	2,995,006	0.0403	0.9597	92.44
31.5	65,816,433	362,976	0.0055	0.9945	88.72
32.5	58,636,992	312,219	0.0053	0.9947	88.23
33.5	53,581,097	140,700	0.0026	0.9974	87.76
34.5	51,724,162	365,726	0.0071	0.9929	87.53
35.5	49,506,033	345,361	0.0070	0.9930	86.91
36.5	47,596,382	89,467	0.0019	0.9981	86.30
37.5	46,717,278	121,583	0.0026	0.9974	86.14
38.5	45,413,141	309,813	0.0068	0.9932	85.92

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2016 EXPERIENCE BAND 1940-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,972,912	244,810	0.0057	0.9943	85.33
40.5	41,024,131	82,456	0.0020	0.9980	84.84
41.5	37,504,625	119,751	0.0032	0.9968	84.67
42.5	36,404,940	66,791	0.0018	0.9982	84.40
43.5	34,303,328	137,812	0.0040	0.9960	84.25
44.5	31,910,343	137,208	0.0043	0.9957	83.91
45.5	30,443,418	254,252	0.0084	0.9916	83.55
46.5	18,911,461	242,019	0.0128	0.9872	82.85
47.5	16,831,711	364,002	0.0216	0.9784	81.79
48.5	13,983,479	104,946	0.0075	0.9925	80.02
49.5	12,835,785	86,741	0.0068	0.9932	79.42
50.5	12,244,040	27,291	0.0022	0.9978	78.88
51.5	12,041,167	77,345	0.0064	0.9936	78.71
52.5	11,412,212	62,875	0.0055	0.9945	78.20
53.5	11,188,233	43,702	0.0039	0.9961	77.77
54.5	10,635,447	50,747	0.0048	0.9952	77.47
55.5	10,204,051	79,817	0.0078	0.9922	77.10
56.5	10,010,491	36,565	0.0037	0.9963	76.50
57.5	9,694,413	47,875	0.0049	0.9951	76.22
58.5	9,133,172	21,735	0.0024	0.9976	75.84
59.5	8,140,240	17,685	0.0022	0.9978	75.66
60.5	7,609,001	8,678	0.0011	0.9989	75.49
61.5	6,763,556	25,868	0.0038	0.9962	75.41
62.5	5,922,979	32,923	0.0056	0.9944	75.12
63.5	4,514,355	13,636	0.0030	0.9970	74.70
64.5	4,193,126	15,815	0.0038	0.9962	74.48
65.5	3,800,686	11,363	0.0030	0.9970	74.20
66.5	3,166,011	34,533	0.0109	0.9891	73.97
67.5	3,069,713	6,871	0.0022	0.9978	73.17
68.5	2,809,726	4,365	0.0016	0.9984	73.00
69.5	2,749,262	61,600	0.0224	0.9776	72.89
70.5	2,536,095	1,663	0.0007	0.9993	71.26
71.5	2,502,531	6,109	0.0024	0.9976	71.21
72.5	2,481,516	49,568	0.0200	0.9800	71.04
73.5	1,877,919	22,080	0.0118	0.9882	69.62
74.5	1,257,090	5,617	0.0045	0.9955	68.80
75.5	418,081		0.0000	1.0000	68.49
76.5					68.49

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2016 EXPERIENCE BAND 1997-2016

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	236,269,769		0.0000	1.0000	100.00
0.5	207,692,262	133,831	0.0006	0.9994	100.00
1.5	201,231,880	177,340	0.0009	0.9991	99.94
2.5	211,175,005	123,127	0.0006	0.9994	99.85
3.5	196,677,747	82,961	0.0004	0.9996	99.79
4.5	177,862,523	80,222	0.0005	0.9995	99.75
5.5	166,839,290	65,583	0.0004	0.9996	99.70
6.5	161,450,016	130,894	0.0008	0.9992	99.66
7.5	177,292,354	237,911	0.0013	0.9987	99.58
8.5	179,500,823	1	0.0000	1.0000	99.45
9.5	179,273,603	447,746	0.0025	0.9975	99.45
10.5	172,139,023	167,772	0.0010	0.9990	99.20
11.5	173,796,719	79,730	0.0005	0.9995	99.10
12.5	174,906,509	68,492	0.0004	0.9996	99.06
13.5	173,106,403	305,957	0.0018	0.9982	99.02
14.5	167,992,275	1,036,447	0.0062	0.9938	98.84
15.5	166,126,795	130,411	0.0008	0.9992	98.23
16.5	165,848,764	158,006	0.0010	0.9990	98.16
17.5	161,484,546	314,590	0.0019	0.9981	98.06
18.5	155,021,654		0.0000	1.0000	97.87
19.5	151,389,921	122,546	0.0008	0.9992	97.87
20.5	141,448,346	52,703	0.0004	0.9996	97.79
21.5	133,750,505	105,259	0.0008	0.9992	97.76
22.5	107,340,584	369,082	0.0034	0.9966	97.68
23.5	101,198,367	156,926	0.0016	0.9984	97.34
24.5	100,222,619	115,885	0.0012	0.9988	97.19
25.5	95,001,920	630,934	0.0066	0.9934	97.08
26.5	103,965,720	1,787,468	0.0172	0.9828	96.44
27.5	78,301,297	515,377	0.0066	0.9934	94.78
28.5	71,939,299	383,847	0.0053	0.9947	94.15
29.5	64,985,605	895,084	0.0138	0.9862	93.65
30.5	59,530,653	2,968,833	0.0499	0.9501	92.36
31.5	51,218,263	327,037	0.0064	0.9936	87.76
32.5	44,672,161	283,605	0.0063	0.9937	87.20
33.5	39,918,382	116,793	0.0029	0.9971	86.64
34.5	38,661,683	105,003	0.0027	0.9973	86.39
35.5	37,132,503	226,451	0.0061	0.9939	86.15
36.5	35,518,277	57,777	0.0016	0.9984	85.63
37.5	35,034,215	86,505	0.0025	0.9975	85.49
38.5	34,450,504	108,209	0.0031	0.9969	85.28

BONNEVILLE POWER ADMINISTRATION

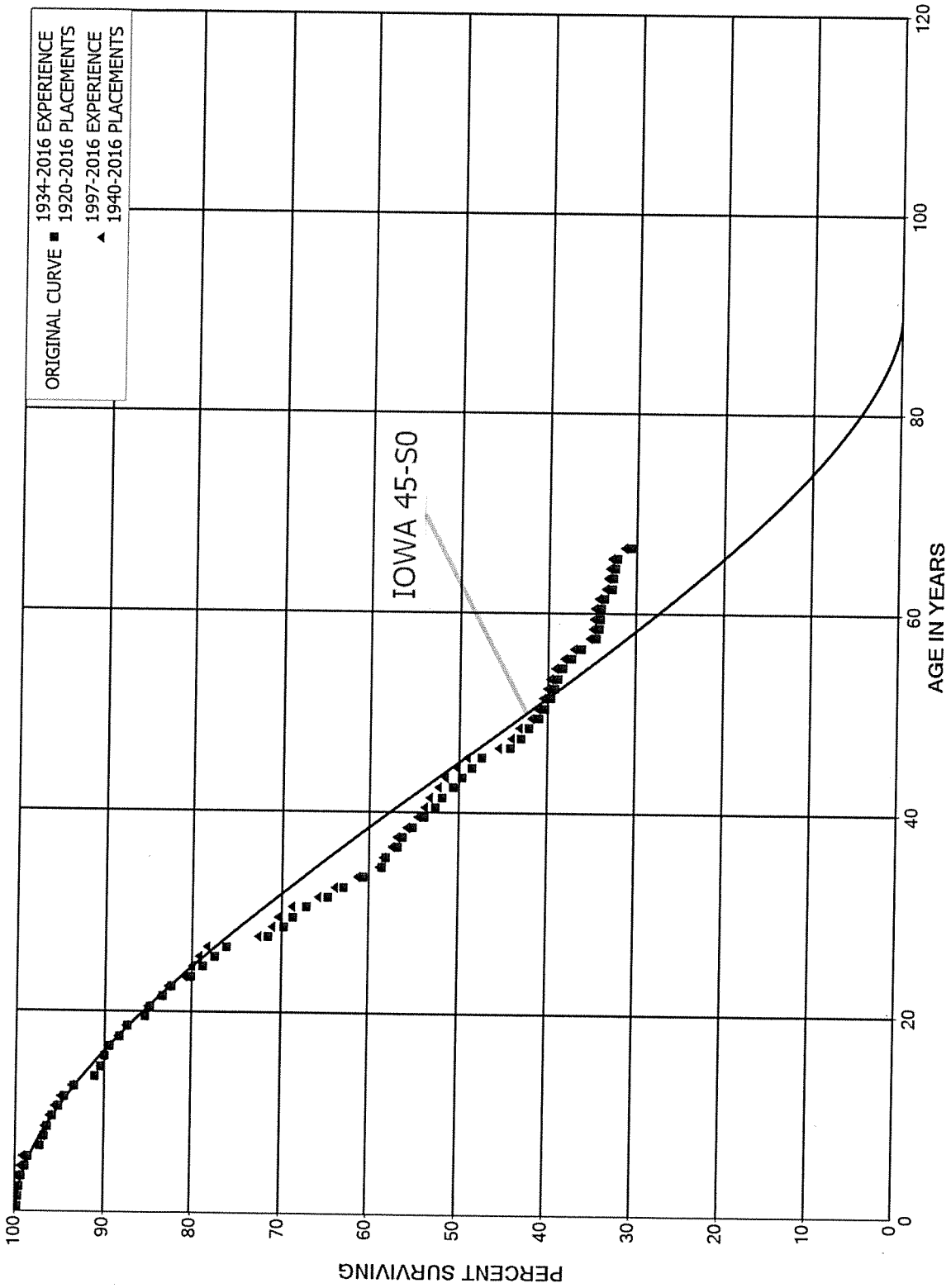
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2016 EXPERIENCE BAND 1997-2016

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	33,393,651	159,009	0.0048	0.9952	85.01
40.5	32,070,413	72,007	0.0022	0.9978	84.61
41.5	29,533,164	116,877	0.0040	0.9960	84.42
42.5	29,484,825	45,202	0.0015	0.9985	84.08
43.5	29,008,506	137,746	0.0047	0.9953	83.95
44.5	27,058,678	83,816	0.0031	0.9969	83.55
45.5	26,120,494	243,358	0.0093	0.9907	83.30
46.5	15,367,510	219,619	0.0143	0.9857	82.52
47.5	13,415,040	360,446	0.0269	0.9731	81.34
48.5	10,912,369	103,446	0.0095	0.9905	79.15
49.5	9,834,834	86,666	0.0088	0.9912	78.40
50.5	9,407,337	27,291	0.0029	0.9971	77.71
51.5	9,236,496	44,639	0.0048	0.9952	77.49
52.5	8,663,153	62,875	0.0073	0.9927	77.11
53.5	9,055,508	36,868	0.0041	0.9959	76.55
54.5	9,209,882	48,007	0.0052	0.9948	76.24
55.5	9,702,955	79,817	0.0082	0.9918	75.84
56.5	10,010,491	36,565	0.0037	0.9963	75.22
57.5	9,694,413	47,875	0.0049	0.9951	74.95
58.5	9,133,172	21,735	0.0024	0.9976	74.58
59.5	8,140,240	17,685	0.0022	0.9978	74.40
60.5	7,609,001	8,678	0.0011	0.9989	74.24
61.5	6,763,556	25,868	0.0038	0.9962	74.15
62.5	5,922,979	32,923	0.0056	0.9944	73.87
63.5	4,514,355	13,636	0.0030	0.9970	73.46
64.5	4,193,126	15,815	0.0038	0.9962	73.24
65.5	3,800,686	11,363	0.0030	0.9970	72.96
66.5	3,166,011	34,533	0.0109	0.9891	72.74
67.5	3,069,713	6,871	0.0022	0.9978	71.95
68.5	2,809,726	4,365	0.0016	0.9984	71.79
69.5	2,749,262	61,600	0.0224	0.9776	71.68
70.5	2,536,095	1,663	0.0007	0.9993	70.07
71.5	2,502,531	6,109	0.0024	0.9976	70.02
72.5	2,481,516	49,568	0.0200	0.9800	69.85
73.5	1,877,919	22,080	0.0118	0.9882	68.46
74.5	1,257,090	5,617	0.0045	0.9955	67.65
75.5	418,081		0.0000	1.0000	67.35
76.5					67.35

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2016 EXPERIENCE BAND 1934-2016

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	4,700,910,348	11,686,134	0.0025	0.9975	100.00
0.5	4,171,028,197	5,034,857	0.0012	0.9988	99.75
1.5	3,964,743,506	5,961,254	0.0015	0.9985	99.63
2.5	3,787,582,063	8,429,906	0.0022	0.9978	99.48
3.5	3,644,284,814	14,820,464	0.0041	0.9959	99.26
4.5	3,410,408,986	13,245,513	0.0039	0.9961	98.86
5.5	3,232,456,905	43,741,276	0.0135	0.9865	98.47
6.5	3,098,472,340	12,113,237	0.0039	0.9961	97.14
7.5	2,961,176,962	12,268,881	0.0041	0.9959	96.76
8.5	2,858,316,151	15,409,883	0.0054	0.9946	96.36
9.5	2,773,765,707	19,928,150	0.0072	0.9928	95.84
10.5	2,672,520,902	17,951,423	0.0067	0.9933	95.15
11.5	2,558,445,433	29,712,201	0.0116	0.9884	94.51
12.5	2,396,893,394	60,409,998	0.0252	0.9748	93.41
13.5	2,261,707,534	15,237,908	0.0067	0.9933	91.06
14.5	2,160,733,126	12,389,103	0.0057	0.9943	90.45
15.5	2,088,957,601	12,295,562	0.0059	0.9941	89.93
16.5	2,032,879,195	26,143,540	0.0129	0.9871	89.40
17.5	1,982,545,001	20,385,771	0.0103	0.9897	88.25
18.5	1,916,574,161	42,393,950	0.0221	0.9779	87.34
19.5	1,796,291,840	12,303,381	0.0068	0.9932	85.41
20.5	1,679,392,860	29,277,322	0.0174	0.9826	84.82
21.5	1,590,588,019	18,315,503	0.0115	0.9885	83.35
22.5	1,340,225,043	35,160,194	0.0262	0.9738	82.39
23.5	1,228,063,225	20,984,581	0.0171	0.9829	80.22
24.5	1,089,122,460	19,018,655	0.0175	0.9825	78.85
25.5	973,152,972	16,385,450	0.0168	0.9832	77.48
26.5	901,268,100	55,460,237	0.0615	0.9385	76.17
27.5	777,360,696	19,639,560	0.0253	0.9747	71.48
28.5	738,156,768	10,287,609	0.0139	0.9861	69.68
29.5	694,295,848	15,299,162	0.0220	0.9780	68.71
30.5	657,080,454	24,553,167	0.0374	0.9626	67.19
31.5	597,520,032	16,558,270	0.0277	0.9723	64.68
32.5	533,776,806	18,433,497	0.0345	0.9655	62.89
33.5	479,060,967	16,430,398	0.0343	0.9657	60.72
34.5	428,566,649	3,742,456	0.0087	0.9913	58.64
35.5	388,000,668	8,286,011	0.0214	0.9786	58.12
36.5	363,221,253	3,886,885	0.0107	0.9893	56.88
37.5	342,983,019	6,473,343	0.0189	0.9811	56.27
38.5	302,733,836	7,378,679	0.0244	0.9756	55.21

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2016 EXPERIENCE BAND 1934-2016

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	273,774,022	6,448,322	0.0236	0.9764	53.87
40.5	246,367,084	3,618,377	0.0147	0.9853	52.60
41.5	219,339,977	5,046,243	0.0230	0.9770	51.83
42.5	200,847,731	3,870,571	0.0193	0.9807	50.63
43.5	183,895,709	4,377,668	0.0238	0.9762	49.66
44.5	167,731,540	3,709,784	0.0221	0.9779	48.47
45.5	154,600,659	10,571,344	0.0684	0.9316	47.40
46.5	116,391,080	3,237,764	0.0278	0.9722	44.16
47.5	104,459,469	1,982,708	0.0190	0.9810	42.93
48.5	94,354,280	2,694,798	0.0286	0.9714	42.12
49.5	82,579,324	1,230,280	0.0149	0.9851	40.92
50.5	73,166,177	1,222,138	0.0167	0.9833	40.31
51.5	68,932,418	812,687	0.0118	0.9882	39.63
52.5	67,233,544	563,040	0.0084	0.9916	39.17
53.5	64,513,168	931,848	0.0144	0.9856	38.84
54.5	60,888,439	1,525,259	0.0251	0.9749	38.28
55.5	54,976,230	1,652,602	0.0301	0.9699	37.32
56.5	50,865,861	2,423,700	0.0476	0.9524	36.20
57.5	43,870,166	334,417	0.0076	0.9924	34.47
58.5	40,110,573	205,731	0.0051	0.9949	34.21
59.5	32,630,764	120,448	0.0037	0.9963	34.03
60.5	26,594,645	262,085	0.0099	0.9901	33.91
61.5	21,495,913	510,264	0.0237	0.9763	33.57
62.5	18,236,931	117,661	0.0065	0.9935	32.78
63.5	11,674,933	78,828	0.0068	0.9932	32.56
64.5	9,737,660	65,617	0.0067	0.9933	32.34
65.5	7,596,795	352,591	0.0464	0.9536	32.13
66.5	6,631,862	18,806	0.0028	0.9972	30.64
67.5	4,642,360	14,206	0.0031	0.9969	30.55
68.5	3,649,643	469,213	0.1286	0.8714	30.46
69.5	3,169,696	27,053	0.0085	0.9915	26.54
70.5	2,852,510	108,651	0.0381	0.9619	26.31
71.5	2,526,806	136,886	0.0542	0.9458	25.31
72.5	2,382,821	18,306	0.0077	0.9923	23.94
73.5	1,870,754	35,738	0.0191	0.9809	23.76
74.5	828,157	2,501	0.0030	0.9970	23.30
75.5	100,893		0.0000	1.0000	23.23
76.5					23.23

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2016 EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,650,323,493	2,132,577	0.0008	0.9992	100.00
0.5	2,231,057,072	667,263	0.0003	0.9997	99.92
1.5	2,096,963,342	2,450,977	0.0012	0.9988	99.89
2.5	2,171,936,789	2,584,640	0.0012	0.9988	99.77
3.5	2,121,960,369	7,646,819	0.0036	0.9964	99.65
4.5	2,023,295,411	5,770,037	0.0029	0.9971	99.30
5.5	1,956,090,771	36,385,100	0.0186	0.9814	99.01
6.5	1,888,256,534	5,513,175	0.0029	0.9971	97.17
7.5	1,900,074,206	4,869,754	0.0026	0.9974	96.89
8.5	1,828,829,225	9,914,570	0.0054	0.9946	96.64
9.5	1,786,154,023	11,604,143	0.0065	0.9935	96.11
10.5	1,717,966,954	11,125,263	0.0065	0.9935	95.49
11.5	1,688,325,739	21,816,377	0.0129	0.9871	94.87
12.5	1,607,039,303	46,912,291	0.0292	0.9708	93.65
13.5	1,529,848,456	9,235,150	0.0060	0.9940	90.91
14.5	1,473,810,623	6,928,612	0.0047	0.9953	90.36
15.5	1,455,551,981	6,181,890	0.0042	0.9958	89.94
16.5	1,430,989,981	18,495,871	0.0129	0.9871	89.56
17.5	1,411,688,644	14,154,700	0.0100	0.9900	88.40
18.5	1,400,716,762	33,230,430	0.0237	0.9763	87.51
19.5	1,324,943,827	6,395,163	0.0048	0.9952	85.44
20.5	1,244,140,675	22,203,344	0.0178	0.9822	85.02
21.5	1,190,261,402	10,457,799	0.0088	0.9912	83.51
22.5	966,384,419	22,021,260	0.0228	0.9772	82.77
23.5	886,422,532	9,686,734	0.0109	0.9891	80.89
24.5	777,568,539	8,392,495	0.0108	0.9892	80.00
25.5	686,110,346	7,602,506	0.0111	0.9889	79.14
26.5	693,710,701	50,907,637	0.0734	0.9266	78.26
27.5	589,304,568	13,178,297	0.0224	0.9776	72.52
28.5	579,225,147	5,100,991	0.0088	0.9912	70.90
29.5	551,825,934	12,276,118	0.0222	0.9778	70.27
30.5	529,081,048	23,097,634	0.0437	0.9563	68.71
31.5	475,896,221	13,624,340	0.0286	0.9714	65.71
32.5	417,553,394	16,341,500	0.0391	0.9609	63.83
33.5	368,843,806	14,982,407	0.0406	0.9594	61.33
34.5	324,074,763	2,387,207	0.0074	0.9926	58.84
35.5	291,849,145	4,956,622	0.0170	0.9830	58.41
36.5	273,764,183	2,976,190	0.0109	0.9891	57.41
37.5	262,490,735	4,965,076	0.0189	0.9811	56.79
38.5	231,121,543	5,008,701	0.0217	0.9783	55.72

BONNEVILLE POWER ADMINISTRATION

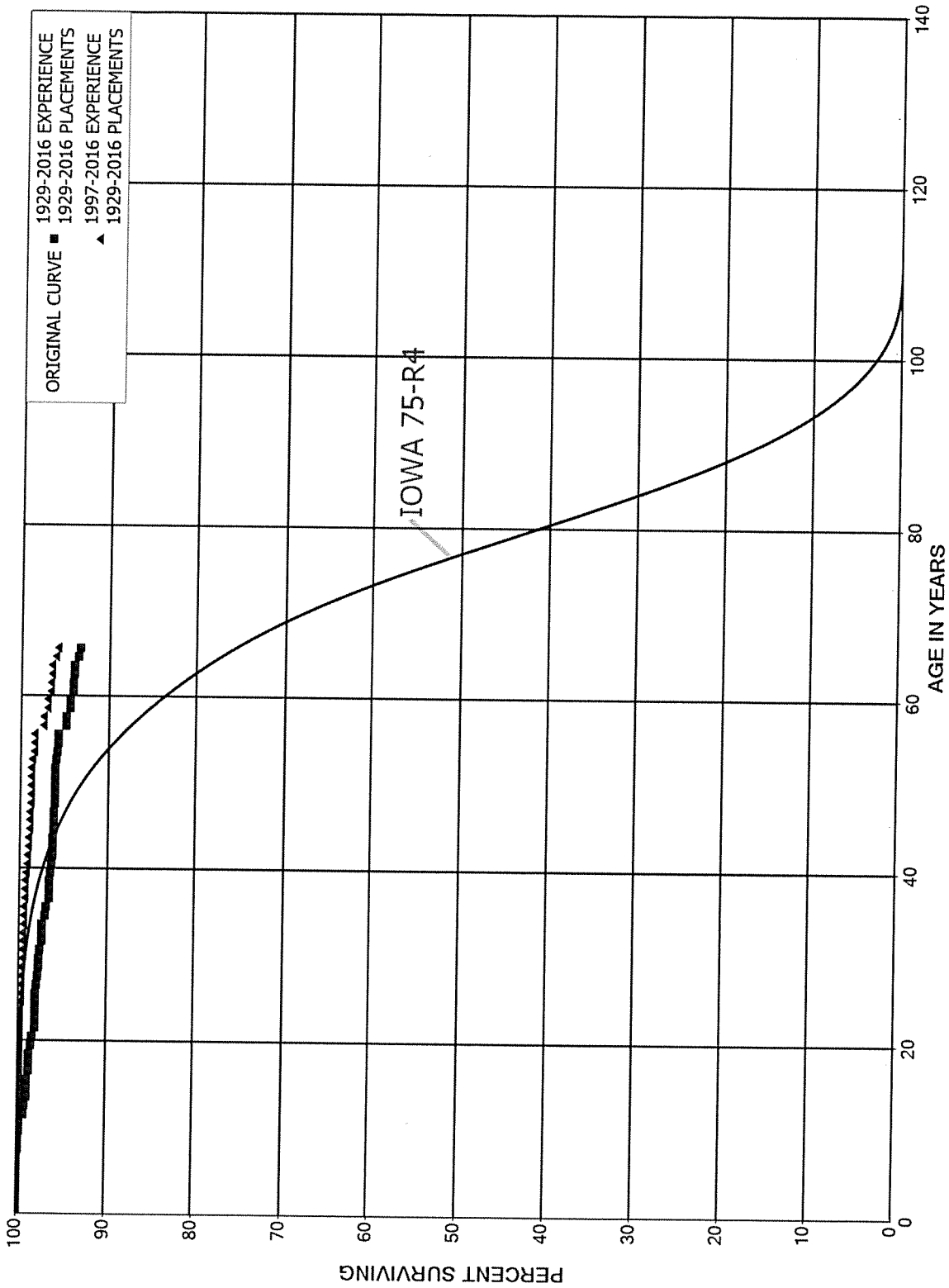
ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2016 EXPERIENCE BAND 1997-2016

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	213,573,492	3,054,884	0.0143	0.9857	54.51
40.5	195,976,180	1,915,875	0.0098	0.9902	53.73
41.5	177,926,774	3,334,200	0.0187	0.9813	53.20
42.5	166,308,013	2,664,998	0.0160	0.9840	52.21
43.5	160,720,637	3,943,530	0.0245	0.9755	51.37
44.5	148,813,639	3,290,094	0.0221	0.9779	50.11
45.5	139,460,376	10,309,591	0.0739	0.9261	49.00
46.5	103,244,508	3,181,725	0.0308	0.9692	45.38
47.5	95,149,626	1,916,823	0.0201	0.9799	43.98
48.5	86,807,556	2,681,073	0.0309	0.9691	43.09
49.5	75,537,722	1,205,190	0.0160	0.9840	41.76
50.5	66,664,705	1,219,120	0.0183	0.9817	41.10
51.5	62,922,994	533,995	0.0085	0.9915	40.35
52.5	61,516,101	534,927	0.0087	0.9913	40.00
53.5	60,677,024	929,211	0.0153	0.9847	39.66
54.5	58,361,079	1,488,478	0.0255	0.9745	39.05
55.5	54,631,103	1,652,099	0.0302	0.9698	38.05
56.5	50,865,861	2,423,700	0.0476	0.9524	36.90
57.5	43,870,166	334,417	0.0076	0.9924	35.14
58.5	40,110,573	205,731	0.0051	0.9949	34.88
59.5	32,630,764	120,448	0.0037	0.9963	34.70
60.5	26,594,645	262,085	0.0099	0.9901	34.57
61.5	21,495,913	510,264	0.0237	0.9763	34.23
62.5	18,236,931	117,661	0.0065	0.9935	33.42
63.5	11,674,933	78,828	0.0068	0.9932	33.20
64.5	9,737,660	65,617	0.0067	0.9933	32.98
65.5	7,596,795	352,591	0.0464	0.9536	32.75
66.5	6,631,862	18,806	0.0028	0.9972	31.23
67.5	4,642,360	14,206	0.0031	0.9969	31.14
68.5	3,649,643	469,213	0.1286	0.8714	31.05
69.5	3,169,696	27,053	0.0085	0.9915	27.06
70.5	2,852,510	108,651	0.0381	0.9619	26.83
71.5	2,526,806	136,886	0.0542	0.9458	25.80
72.5	2,382,821	18,306	0.0077	0.9923	24.41
73.5	1,870,754	35,738	0.0191	0.9809	24.22
74.5	828,157	2,501	0.0030	0.9970	23.76
75.5	100,893		0.0000	1.0000	23.68
76.5					23.68

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 354 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2016 EXPERIENCE BAND 1929-2016

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	1,311,931,903	150,729	0.0001	0.9999	100.00
0.5	1,215,105,773		0.0000	1.0000	99.99
1.5	1,155,766,186	81,257	0.0001	0.9999	99.99
2.5	1,149,624,014	62,684	0.0001	0.9999	99.98
3.5	1,142,617,772	145,604	0.0001	0.9999	99.98
4.5	1,031,385,175	76,139	0.0001	0.9999	99.96
5.5	1,021,426,477	258,865	0.0003	0.9997	99.96
6.5	1,004,273,695	1,073,854	0.0011	0.9989	99.93
7.5	1,002,731,235	279,656	0.0003	0.9997	99.82
8.5	998,356,999	345,370	0.0003	0.9997	99.80
9.5	996,830,089	506,042	0.0005	0.9995	99.76
10.5	920,820,617	4,421,191	0.0048	0.9952	99.71
11.5	852,064,357	256,517	0.0003	0.9997	99.23
12.5	807,783,973	2,326,588	0.0029	0.9971	99.20
13.5	782,244,143	85,702	0.0001	0.9999	98.92
14.5	780,209,549	85,796	0.0001	0.9999	98.91
15.5	778,719,588	1,150,116	0.0015	0.9985	98.89
16.5	777,479,639	190,445	0.0002	0.9998	98.75
17.5	776,077,766	347,456	0.0004	0.9996	98.72
18.5	769,950,474	1,550,995	0.0020	0.9980	98.68
19.5	752,435,948	487,514	0.0006	0.9994	98.48
20.5	750,312,849	2,288,536	0.0031	0.9969	98.42
21.5	747,198,744	31,950	0.0000	1.0000	98.12
22.5	741,360,212	101,924	0.0001	0.9999	98.11
23.5	727,096,813	139,359	0.0002	0.9998	98.10
24.5	715,985,030	194,822	0.0003	0.9997	98.08
25.5	714,727,687	357,329	0.0005	0.9995	98.05
26.5	711,067,205	1,315,789	0.0019	0.9981	98.01
27.5	697,739,189	325,541	0.0005	0.9995	97.82
28.5	692,576,073	508,869	0.0007	0.9993	97.78
29.5	591,570,787	408,862	0.0007	0.9993	97.71
30.5	583,671,122	1,349,890	0.0023	0.9977	97.64
31.5	582,101,835	20,948	0.0000	1.0000	97.41
32.5	505,996,005	48,269	0.0001	0.9999	97.41
33.5	477,297,416	1,783,236	0.0037	0.9963	97.40
34.5	471,937,908	230,290	0.0005	0.9995	97.04
35.5	410,326,219	1,737,657	0.0042	0.9958	96.99
36.5	394,457,387	30,723	0.0001	0.9999	96.58
37.5	385,290,836	25,000	0.0001	0.9999	96.57
38.5	377,552,694	312,287	0.0008	0.9992	96.56

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2016 EXPERIENCE BAND 1929-2016

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	324,807,724	287,778	0.0009	0.9991	96.48
40.5	301,726,298	219,729	0.0007	0.9993	96.40
41.5	280,573,994	31,429	0.0001	0.9999	96.33
42.5	274,041,555	108,542	0.0004	0.9996	96.32
43.5	245,594,074	199,131	0.0008	0.9992	96.28
44.5	230,464,645	31,241	0.0001	0.9999	96.20
45.5	214,214,643	69,722	0.0003	0.9997	96.19
46.5	187,566,819	129,480	0.0007	0.9993	96.16
47.5	162,290,239	34,002	0.0002	0.9998	96.09
48.5	127,766,436		0.0000	1.0000	96.07
49.5	116,674,536		0.0000	1.0000	96.07
50.5	112,609,350	26,138	0.0002	0.9998	96.07
51.5	103,743,138	90,293	0.0009	0.9991	96.05
52.5	91,097,289	170,563	0.0019	0.9981	95.97
53.5	89,694,323	7,888	0.0001	0.9999	95.79
54.5	78,411,812		0.0000	1.0000	95.78
55.5	76,306,511	749,181	0.0098	0.9902	95.78
56.5	74,860,989	3,513	0.0000	1.0000	94.84
57.5	74,840,243	353,593	0.0047	0.9953	94.83
58.5	68,993,811	6,011	0.0001	0.9999	94.38
59.5	67,508,462	187,402	0.0028	0.9972	94.38
60.5	52,713,589	35,567	0.0007	0.9993	94.11
61.5	50,551,021	33,191	0.0007	0.9993	94.05
62.5	37,983,360		0.0000	1.0000	93.99
63.5	29,510,967	146,993	0.0050	0.9950	93.99
64.5	22,206,141	46,663	0.0021	0.9979	93.52
65.5	20,129,191	2,218	0.0001	0.9999	93.32
66.5	10,935,019		0.0000	1.0000	93.31
67.5	10,539,153	1,447	0.0001	0.9999	93.31
68.5	10,212,917	190	0.0000	1.0000	93.30
69.5	10,200,459	1	0.0000	1.0000	93.30
70.5	9,691,410	934	0.0001	0.9999	93.30
71.5	9,152,206	34,040	0.0037	0.9963	93.29
72.5	9,117,248	439	0.0000	1.0000	92.94
73.5	4,959,799	10,798	0.0022	0.9978	92.94
74.5	4,882,336	1	0.0000	1.0000	92.74
75.5	1,164,786	1	0.0000	1.0000	92.74
76.5	238,682	1	0.0000	1.0000	92.74
77.5	133,720		0.0000	1.0000	92.74
78.5	133,720		0.0000	1.0000	92.74

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2016 EXPERIENCE BAND 1929-2016

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	133,720		0.0000	1.0000	92.74
80.5	133,720		0.0000	1.0000	92.74
81.5	133,720		0.0000	1.0000	92.74
82.5	133,720		0.0000	1.0000	92.74
83.5	133,720		0.0000	1.0000	92.74
84.5	133,720		0.0000	1.0000	92.74
85.5	133,720		0.0000	1.0000	92.74
86.5	133,720		0.0000	1.0000	92.74
87.5					92.74

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2016 EXPERIENCE BAND 1997-2016

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	555,406,818		0.0000	1.0000	100.00
0.5	452,068,953		0.0000	1.0000	100.00
1.5	393,554,936		0.0000	1.0000	100.00
2.5	393,300,603	7,187	0.0000	1.0000	100.00
3.5	400,511,333		0.0000	1.0000	100.00
4.5	300,455,154		0.0000	1.0000	100.00
5.5	291,877,426		0.0000	1.0000	100.00
6.5	278,286,662	766,707	0.0028	0.9972	100.00
7.5	281,352,642		0.0000	1.0000	99.72
8.5	279,849,946	284,924	0.0010	0.9990	99.72
9.5	378,875,698		0.0000	1.0000	99.62
10.5	310,863,071	7,662	0.0000	1.0000	99.62
11.5	246,739,738		0.0000	1.0000	99.62
12.5	278,788,063		0.0000	1.0000	99.62
13.5	284,159,381		0.0000	1.0000	99.62
14.5	285,786,762		0.0000	1.0000	99.62
15.5	345,763,997		0.0000	1.0000	99.62
16.5	360,380,360		0.0000	1.0000	99.62
17.5	368,330,486		0.0000	1.0000	99.62
18.5	370,263,793		0.0000	1.0000	99.62
19.5	416,719,580	242,310	0.0006	0.9994	99.62
20.5	447,927,795		0.0000	1.0000	99.56
21.5	468,083,701		0.0000	1.0000	99.56
22.5	468,780,807		0.0000	1.0000	99.56
23.5	483,294,633	27,647	0.0001	0.9999	99.56
24.5	487,276,705		0.0000	1.0000	99.56
25.5	502,226,311	306,691	0.0006	0.9994	99.56
26.5	525,243,705		0.0000	1.0000	99.49
27.5	538,767,052	237,259	0.0004	0.9996	99.49
28.5	568,512,380	94,919	0.0002	0.9998	99.45
29.5	479,247,766	377,821	0.0008	0.9992	99.43
30.5	475,502,617	58,290	0.0001	0.9999	99.36
31.5	484,272,916		0.0000	1.0000	99.34
32.5	410,816,024	43,220	0.0001	0.9999	99.34
33.5	383,448,294	1	0.0000	1.0000	99.33
34.5	391,235,186	206,005	0.0005	0.9995	99.33
35.5	331,791,941	294,567	0.0009	0.9991	99.28
36.5	318,075,859	30,723	0.0001	0.9999	99.19
37.5	308,945,450		0.0000	1.0000	99.18
38.5	306,750,018	300,131	0.0010	0.9990	99.18

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2016 EXPERIENCE BAND 1997-2016

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	255,566,027	287,778	0.0011	0.9989	99.09
40.5	247,874,249	209,001	0.0008	0.9992	98.97
41.5	228,859,674	28,429	0.0001	0.9999	98.89
42.5	235,429,320	98,651	0.0004	0.9996	98.88
43.5	215,487,622	199,131	0.0009	0.9991	98.84
44.5	207,806,460	31,241	0.0002	0.9998	98.75
45.5	193,859,022	69,722	0.0004	0.9996	98.73
46.5	176,403,153	129,480	0.0007	0.9993	98.70
47.5	151,529,819	34,002	0.0002	0.9998	98.62
48.5	117,330,805		0.0000	1.0000	98.60
49.5	106,251,172		0.0000	1.0000	98.60
50.5	102,798,768	26,138	0.0003	0.9997	98.60
51.5	94,470,826	90,293	0.0010	0.9990	98.58
52.5	81,825,895	170,563	0.0021	0.9979	98.48
53.5	84,624,609	7,888	0.0001	0.9999	98.28
54.5	73,410,084		0.0000	1.0000	98.27
55.5	75,140,088	749,181	0.0100	0.9900	98.27
56.5	74,622,294	3,513	0.0000	1.0000	97.29
57.5	74,706,523	353,593	0.0047	0.9953	97.28
58.5	68,860,091	6,011	0.0001	0.9999	96.82
59.5	67,374,742	187,402	0.0028	0.9972	96.81
60.5	52,579,869	35,567	0.0007	0.9993	96.54
61.5	50,417,301	33,191	0.0007	0.9993	96.48
62.5	37,849,640		0.0000	1.0000	96.42
63.5	29,377,247	146,993	0.0050	0.9950	96.42
64.5	22,072,421	46,663	0.0021	0.9979	95.93
65.5	19,995,471	2,218	0.0001	0.9999	95.73
66.5	10,801,299		0.0000	1.0000	95.72
67.5	10,539,153	1,447	0.0001	0.9999	95.72
68.5	10,212,917	190	0.0000	1.0000	95.71
69.5	10,200,459	1	0.0000	1.0000	95.70
70.5	9,691,410	934	0.0001	0.9999	95.70
71.5	9,152,206	34,040	0.0037	0.9963	95.70
72.5	9,117,248	439	0.0000	1.0000	95.34
73.5	4,959,799	10,798	0.0022	0.9978	95.34
74.5	4,882,336	1	0.0000	1.0000	95.13
75.5	1,164,786	1	0.0000	1.0000	95.13
76.5	238,682	1	0.0000	1.0000	95.13
77.5	133,720		0.0000	1.0000	95.13
78.5	133,720		0.0000	1.0000	95.13

BONNEVILLE POWER ADMINISTRATION

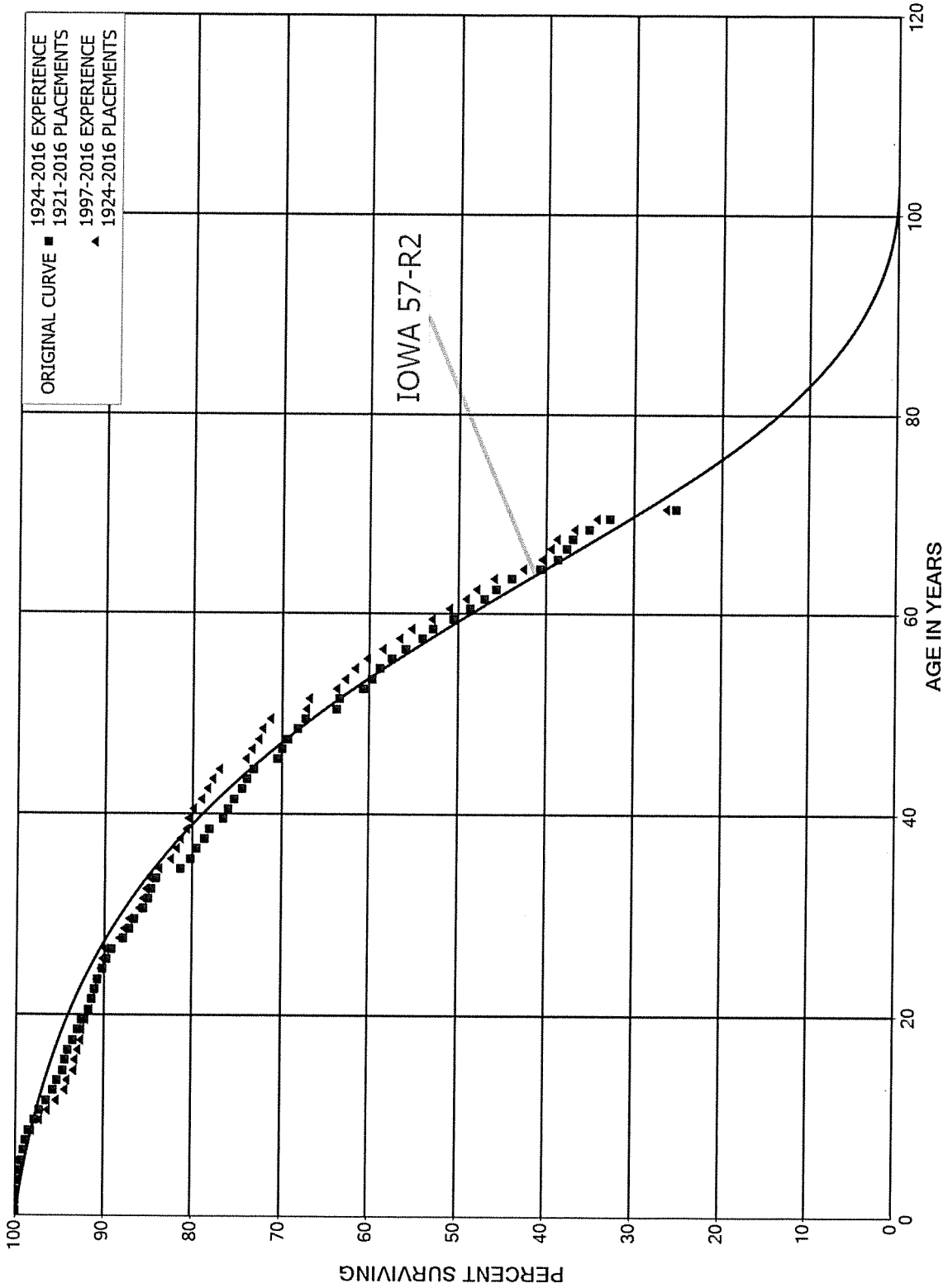
ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2016 EXPERIENCE BAND 1997-2016

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	133,720		0.0000	1.0000	95.13
80.5	133,720		0.0000	1.0000	95.13
81.5	133,720		0.0000	1.0000	95.13
82.5	133,720		0.0000	1.0000	95.13
83.5	133,720		0.0000	1.0000	95.13
84.5	133,720		0.0000	1.0000	95.13
85.5	133,720		0.0000	1.0000	95.13
86.5	133,720		0.0000	1.0000	95.13
87.5					95.13

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2016 EXPERIENCE BAND 1924-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	454,186,537	36,324	0.0001	0.9999	100.00
0.5	430,088,576	151,635	0.0004	0.9996	99.99
1.5	411,642,074	183,634	0.0004	0.9996	99.96
2.5	362,654,107	594,175	0.0016	0.9984	99.91
3.5	337,300,414	659,513	0.0020	0.9980	99.75
4.5	316,814,257	720,498	0.0023	0.9977	99.55
5.5	299,856,315	749,242	0.0025	0.9975	99.33
6.5	251,013,414	562,370	0.0022	0.9978	99.08
7.5	238,244,922	931,497	0.0039	0.9961	98.86
8.5	209,710,673	1,244,114	0.0059	0.9941	98.47
9.5	193,462,786	1,249,411	0.0065	0.9935	97.89
10.5	183,015,924	1,457,183	0.0080	0.9920	97.25
11.5	163,556,710	1,218,577	0.0075	0.9925	96.48
12.5	150,787,580	730,007	0.0048	0.9952	95.76
13.5	144,565,130	1,034,396	0.0072	0.9928	95.30
14.5	120,437,716	278,644	0.0023	0.9977	94.62
15.5	115,900,666	351,796	0.0030	0.9970	94.40
16.5	113,864,511	721,064	0.0063	0.9937	94.11
17.5	105,207,115	656,254	0.0062	0.9938	93.51
18.5	101,662,344	507,321	0.0050	0.9950	92.93
19.5	98,272,528	746,183	0.0076	0.9924	92.47
20.5	97,198,934	362,669	0.0037	0.9963	91.76
21.5	95,912,269	390,723	0.0041	0.9959	91.42
22.5	92,060,312	364,626	0.0040	0.9960	91.05
23.5	88,821,377	462,801	0.0052	0.9948	90.69
24.5	86,375,370	436,139	0.0050	0.9950	90.22
25.5	84,523,787	536,821	0.0064	0.9936	89.76
26.5	82,682,768	1,296,844	0.0157	0.9843	89.19
27.5	77,616,501	526,307	0.0068	0.9932	87.79
28.5	74,904,884	457,442	0.0061	0.9939	87.20
29.5	60,945,455	760,783	0.0125	0.9875	86.66
30.5	52,153,145	312,921	0.0060	0.9940	85.58
31.5	49,975,083	217,113	0.0043	0.9957	85.07
32.5	46,925,078	280,073	0.0060	0.9940	84.70
33.5	43,965,109	1,456,904	0.0331	0.9669	84.19
34.5	41,860,419	599,183	0.0143	0.9857	81.40
35.5	40,242,417	321,849	0.0080	0.9920	80.24
36.5	39,301,081	455,272	0.0116	0.9884	79.60
37.5	36,902,476	223,548	0.0061	0.9939	78.68
38.5	35,321,902	690,384	0.0195	0.9805	78.20

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2016 EXPERIENCE BAND 1924-2016

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	33,225,014	256,662	0.0077	0.9923	76.67
40.5	31,071,795	277,538	0.0089	0.9911	76.08
41.5	29,288,258	352,224	0.0120	0.9880	75.40
42.5	27,533,396	196,657	0.0071	0.9929	74.49
43.5	26,764,436	267,632	0.0100	0.9900	73.96
44.5	25,326,743	929,200	0.0367	0.9633	73.22
45.5	23,921,600	205,899	0.0086	0.9914	70.53
46.5	22,617,167	222,352	0.0098	0.9902	69.93
47.5	21,278,958	343,832	0.0162	0.9838	69.24
48.5	20,557,745	249,128	0.0121	0.9879	68.12
49.5	19,610,745	1,025,302	0.0523	0.9477	67.29
50.5	17,592,460	97,724	0.0056	0.9944	63.78
51.5	17,686,573	765,496	0.0433	0.9567	63.42
52.5	16,722,701	269,463	0.0161	0.9839	60.68
53.5	16,090,257	245,764	0.0153	0.9847	59.70
54.5	14,701,749	313,126	0.0213	0.9787	58.79
55.5	13,756,296	389,445	0.0283	0.9717	57.54
56.5	13,345,376	427,860	0.0321	0.9679	55.91
57.5	12,012,077	290,927	0.0242	0.9758	54.11
58.5	10,566,517	453,829	0.0429	0.9571	52.80
59.5	9,174,326	344,892	0.0376	0.9624	50.54
60.5	8,685,496	308,978	0.0356	0.9644	48.64
61.5	8,077,788	213,790	0.0265	0.9735	46.91
62.5	6,782,481	278,404	0.0410	0.9590	45.66
63.5	4,179,433	301,519	0.0721	0.9279	43.79
64.5	3,462,569	171,729	0.0496	0.9504	40.63
65.5	2,728,164	67,958	0.0249	0.9751	38.62
66.5	2,093,543	41,163	0.0197	0.9803	37.65
67.5	1,384,157	68,530	0.0495	0.9505	36.91
68.5	965,721	66,412	0.0688	0.9312	35.09
69.5	776,962	179,446	0.2310	0.7690	32.67
70.5	568,154	5,531	0.0097	0.9903	25.13
71.5	533,903	76,800	0.1438	0.8562	24.88
72.5	438,673	4,269	0.0097	0.9903	21.30
73.5	408,720	77,224	0.1889	0.8111	21.10
74.5	299,274	4,077	0.0136	0.9864	17.11
75.5	31,413	2,025	0.0645	0.9355	16.88
76.5	5,305	2,100	0.3959	0.6041	15.79
77.5	3,205		0.0000	1.0000	9.54
78.5	3,205		0.0000	1.0000	9.54

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2016 EXPERIENCE BAND 1924-2016

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	9.54
80.5	1,595		0.0000	1.0000	9.54
81.5	1,595		0.0000	1.0000	9.54
82.5	1,595		0.0000	1.0000	9.54
83.5	1,595		0.0000	1.0000	9.54
84.5	1,595		0.0000	1.0000	9.54
85.5	1,595		0.0000	1.0000	9.54
86.5	1,595		0.0000	1.0000	9.54
87.5	1,595		0.0000	1.0000	9.54
88.5	1,595		0.0000	1.0000	9.54
89.5	1,278		0.0000	1.0000	9.54
90.5	1,278		0.0000	1.0000	9.54
91.5	34		0.0000	1.0000	9.54
92.5					9.54

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2016 EXPERIENCE BAND 1997-2016

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	349,302,588	36,275	0.0001	0.9999	100.00
0.5	325,740,598	133,939	0.0004	0.9996	99.99
1.5	308,844,526	124,918	0.0004	0.9996	99.95
2.5	263,753,469	534,402	0.0020	0.9980	99.91
3.5	241,496,014	535,184	0.0022	0.9978	99.71
4.5	223,278,574	638,389	0.0029	0.9971	99.48
5.5	207,949,279	632,761	0.0030	0.9970	99.20
6.5	160,657,077	464,380	0.0029	0.9971	98.90
7.5	152,013,168	870,681	0.0057	0.9943	98.61
8.5	126,247,073	1,181,943	0.0094	0.9906	98.05
9.5	124,075,344	1,111,395	0.0090	0.9910	97.13
10.5	122,091,149	1,187,826	0.0097	0.9903	96.26
11.5	105,049,023	1,088,499	0.0104	0.9896	95.32
12.5	95,810,185	329,735	0.0034	0.9966	94.34
13.5	93,000,368	763,365	0.0082	0.9918	94.01
14.5	69,831,315	85,348	0.0012	0.9988	93.24
15.5	66,754,338	202,105	0.0030	0.9970	93.13
16.5	65,888,653	239,248	0.0036	0.9964	92.84
17.5	60,081,824	91,979	0.0015	0.9985	92.51
18.5	58,701,265	244,602	0.0042	0.9958	92.36
19.5	57,280,905	268,699	0.0047	0.9953	91.98
20.5	58,798,148	141,267	0.0024	0.9976	91.55
21.5	59,662,695	192,539	0.0032	0.9968	91.33
22.5	57,701,593	181,201	0.0031	0.9969	91.03
23.5	55,242,168	255,094	0.0046	0.9954	90.75
24.5	54,304,328	181,468	0.0033	0.9967	90.33
25.5	53,387,416	157,066	0.0029	0.9971	90.03
26.5	53,115,951	951,409	0.0179	0.9821	89.76
27.5	49,607,707	331,780	0.0067	0.9933	88.15
28.5	47,541,409	254,366	0.0054	0.9946	87.56
29.5	34,709,149	472,140	0.0136	0.9864	87.10
30.5	27,417,988	132,032	0.0048	0.9952	85.91
31.5	25,736,169	85,951	0.0033	0.9967	85.50
32.5	23,087,210	137,822	0.0060	0.9940	85.21
33.5	20,747,454	235,538	0.0114	0.9886	84.70
34.5	21,243,649	334,144	0.0157	0.9843	83.74
35.5	20,639,932	163,011	0.0079	0.9921	82.42
36.5	20,261,984	131,060	0.0065	0.9935	81.77
37.5	19,344,733	149,468	0.0077	0.9923	81.24
38.5	19,696,168	53,401	0.0027	0.9973	80.62

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2016 EXPERIENCE BAND 1997-2016

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	19,707,156	149,733	0.0076	0.9924	80.40
40.5	17,889,108	190,755	0.0107	0.9893	79.79
41.5	16,647,438	143,649	0.0086	0.9914	78.94
42.5	16,536,481	109,743	0.0066	0.9934	78.26
43.5	19,388,389	203,852	0.0105	0.9895	77.74
44.5	18,637,039	720,576	0.0387	0.9613	76.92
45.5	18,329,636	164,174	0.0090	0.9910	73.94
46.5	17,994,557	188,598	0.0105	0.9895	73.28
47.5	17,876,330	98,132	0.0055	0.9945	72.51
48.5	18,224,405	231,390	0.0127	0.9873	72.12
49.5	17,655,106	1,015,347	0.0575	0.9425	71.20
50.5	15,747,879	85,747	0.0054	0.9946	67.11
51.5	16,052,966	754,068	0.0470	0.9530	66.74
52.5	15,125,065	244,607	0.0162	0.9838	63.61
53.5	14,633,845	245,264	0.0168	0.9832	62.58
54.5	13,828,830	313,126	0.0226	0.9774	61.53
55.5	13,649,400	389,235	0.0285	0.9715	60.13
56.5	13,321,330	427,860	0.0321	0.9679	58.42
57.5	11,995,948	290,651	0.0242	0.9758	56.54
58.5	10,550,664	453,829	0.0430	0.9570	55.17
59.5	9,160,083	344,522	0.0376	0.9624	52.80
60.5	8,671,623	308,919	0.0356	0.9644	50.81
61.5	8,063,974	213,593	0.0265	0.9735	49.00
62.5	6,775,873	278,404	0.0411	0.9589	47.71
63.5	4,172,825	301,519	0.0723	0.9277	45.75
64.5	3,455,961	171,671	0.0497	0.9503	42.44
65.5	2,721,614	67,768	0.0249	0.9751	40.33
66.5	2,087,183	40,163	0.0192	0.9808	39.33
67.5	1,378,797	68,530	0.0497	0.9503	38.57
68.5	960,361	66,412	0.0692	0.9308	36.65
69.5	773,584	179,446	0.2320	0.7680	34.12
70.5	564,776	5,531	0.0098	0.9902	26.20
71.5	533,869	76,800	0.1439	0.8561	25.95
72.5	438,673	4,269	0.0097	0.9903	22.22
73.5	408,720	77,224	0.1889	0.8111	22.00
74.5	299,274	4,077	0.0136	0.9864	17.84
75.5	31,413	2,025	0.0645	0.9355	17.60
76.5	5,305	2,100	0.3959	0.6041	16.47
77.5	3,205		0.0000	1.0000	9.95
78.5	3,205		0.0000	1.0000	9.95

BONNEVILLE POWER ADMINISTRATION

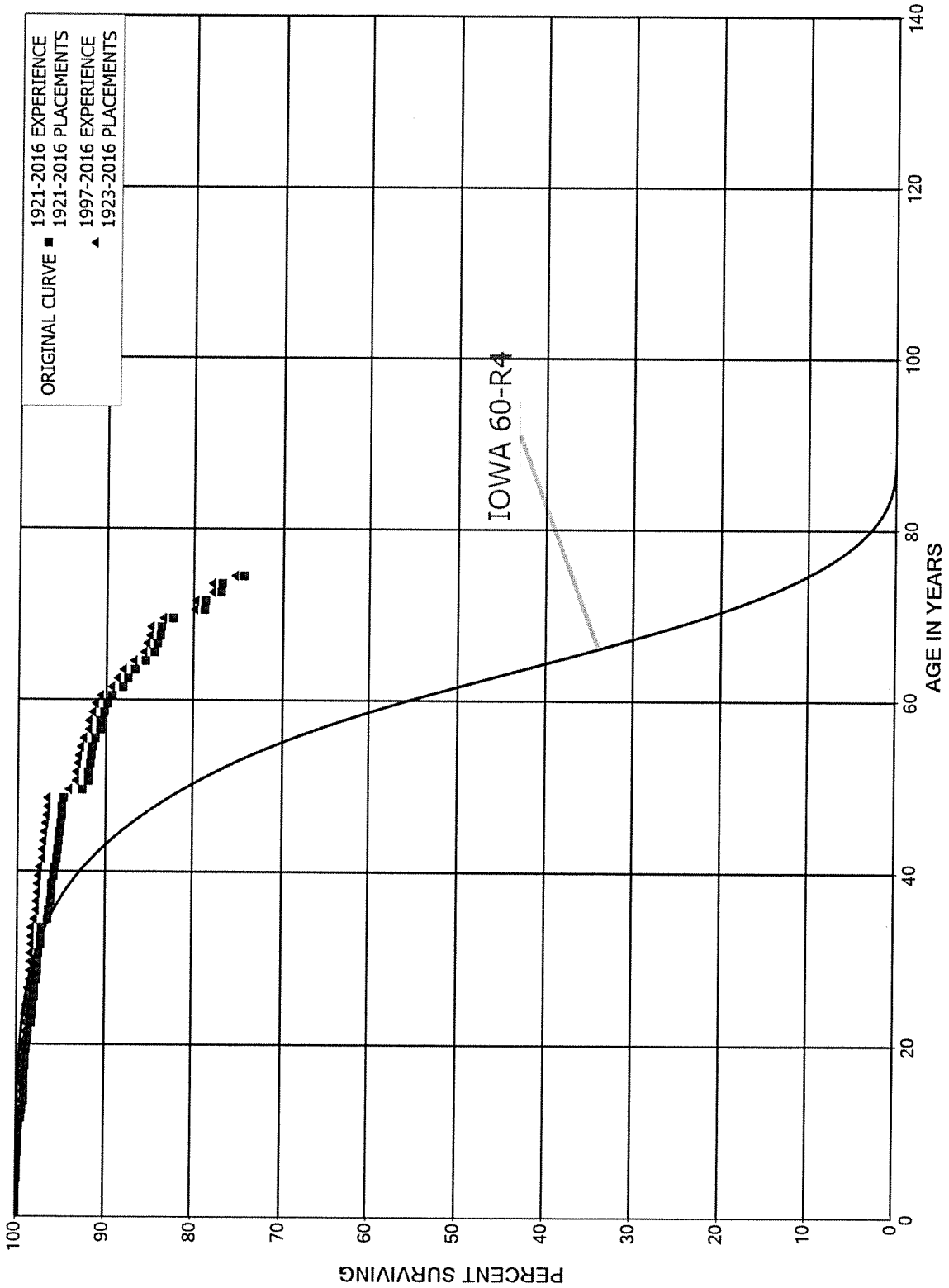
ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2016 EXPERIENCE BAND 1997-2016

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	9.95
80.5	1,595		0.0000	1.0000	9.95
81.5	1,595		0.0000	1.0000	9.95
82.5	1,595		0.0000	1.0000	9.95
83.5	1,595		0.0000	1.0000	9.95
84.5	1,595		0.0000	1.0000	9.95
85.5	1,595		0.0000	1.0000	9.95
86.5	1,595		0.0000	1.0000	9.95
87.5	1,595		0.0000	1.0000	9.95
88.5	1,595		0.0000	1.0000	9.95
89.5	1,278		0.0000	1.0000	9.95
90.5	1,278		0.0000	1.0000	9.95
91.5	34		0.0000	1.0000	9.95
92.5					9.95

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 356 OVERHEAD CONDUCTORS AND CLEARING ROW
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356 OVERHEAD CONDUCTORS AND CLEARING ROW

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2016 EXPERIENCE BAND 1921-2016

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	1,418,800,584	20,073,909	0.0141		
0.5	1,348,400,729	20,111	0.0000	1.0000	100.00
1.5	1,302,806,364	149,170	0.0001	0.9999	100.00
2.5	1,235,498,307	815,961	0.0007	0.9993	99.99
3.5	1,211,135,649	520,507	0.0004	0.9996	99.92
4.5	1,134,866,769	502,459	0.0004	0.9996	99.88
5.5	1,119,477,132	422,540	0.0004	0.9996	99.83
6.5	1,093,042,896	465,524	0.0004	0.9996	99.80
7.5	1,085,881,407	229,282	0.0002	0.9998	99.75
8.5	1,072,431,991	258,439	0.0002	0.9998	99.73
9.5	1,062,666,945	431,842	0.0004	0.9996	99.71
10.5	1,017,317,189	2,717,947	0.0027	0.9973	99.67
11.5	963,955,755	876,612	0.0009	0.9991	99.40
12.5	945,869,000	2,159,377	0.0023	0.9977	99.31
13.5	924,609,594	251,855	0.0003	0.9997	99.08
14.5	909,728,735	117,598	0.0001	0.9999	99.06
15.5	906,689,653	198,822	0.0002	0.9998	99.04
16.5	905,635,008	579,713	0.0006	0.9994	99.02
17.5	904,651,029	619,099	0.0007	0.9993	98.96
18.5	890,209,533	773,002	0.0009	0.9991	98.89
19.5	877,666,484	777,674	0.0009	0.9991	98.81
20.5	871,911,425	1,074,959	0.0012	0.9988	98.72
21.5	865,948,257	2,618,627	0.0030	0.9970	98.60
22.5	858,703,253	814,014	0.0009	0.9991	98.30
23.5	834,232,018	683,551	0.0008	0.9992	98.21
24.5	813,416,364	968,030	0.0012	0.9988	98.13
25.5	809,777,834	410,125	0.0005	0.9995	98.01
26.5	806,781,542	2,291,362	0.0028	0.9972	97.96
27.5	790,077,386	195,350	0.0002	0.9998	97.68
28.5	784,056,155	700,477	0.0009	0.9991	97.66
29.5	638,005,258	431,808	0.0007	0.9993	97.57
30.5	620,992,038	1,250,739	0.0020	0.9980	97.50
31.5	618,066,236	242,639	0.0004	0.9996	97.31
32.5	538,677,744	248,653	0.0005	0.9995	97.27
33.5	509,617,499	3,724,149	0.0073	0.9927	97.22
34.5	500,828,918	834,688	0.0017	0.9983	96.51
35.5	436,128,893	1,029,340	0.0024	0.9976	96.35
36.5	419,072,715	167,109	0.0004	0.9996	96.12
37.5	407,056,725	188,344	0.0005	0.9995	96.09
38.5	399,169,595	654,859	0.0016	0.9984	96.04

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356 OVERHEAD CONDUCTORS AND CLEARING ROW

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2016 EXPERIENCE BAND 1921-2016

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	353,525,341	589,969	0.0017	0.9983	95.88
40.5	323,969,391	690,402	0.0021	0.9979	95.72
41.5	308,849,815	487,632	0.0016	0.9984	95.52
42.5	301,461,688	105,030	0.0003	0.9997	95.37
43.5	276,874,500	373,545	0.0013	0.9987	95.34
44.5	257,654,563	434,600	0.0017	0.9983	95.21
45.5	242,950,261	239,599	0.0010	0.9990	95.05
46.5	214,308,614	128,878	0.0006	0.9994	94.95
47.5	187,866,471	344,099	0.0018	0.9982	94.90
48.5	151,078,324	3,389,909	0.0224	0.9776	94.72
49.5	135,720,999	995,681	0.0073	0.9927	92.60
50.5	128,532,984	21,110	0.0002	0.9998	91.92
51.5	105,515,796	188,920	0.0018	0.9982	91.90
52.5	103,783,513	143,764	0.0014	0.9986	91.74
53.5	101,835,570	155,848	0.0015	0.9985	91.61
54.5	92,052,991	290,680	0.0032	0.9968	91.47
55.5	87,634,723	552,851	0.0063	0.9937	91.18
56.5	85,993,864	41,068	0.0005	0.9995	90.61
57.5	84,278,470	387,662	0.0046	0.9954	90.56
58.5	77,540,451	246,799	0.0032	0.9968	90.15
59.5	74,170,175	441,949	0.0060	0.9940	89.86
60.5	61,217,638	867,205	0.0142	0.9858	89.32
61.5	57,463,934	376,347	0.0065	0.9935	88.06
62.5	45,074,201	372,243	0.0083	0.9917	87.48
63.5	34,075,687	476,981	0.0140	0.9860	86.76
64.5	26,904,426	343,827	0.0128	0.9872	85.55
65.5	23,207,068	66,532	0.0029	0.9971	84.45
66.5	16,599,956	65,600	0.0040	0.9960	84.21
67.5	15,155,840	31,433	0.0021	0.9979	83.88
68.5	14,006,064	224,291	0.0160	0.9840	83.70
69.5	13,253,585	569,856	0.0430	0.9570	82.36
70.5	12,383,880	15,601	0.0013	0.9987	78.82
71.5	11,720,897	272,832	0.0233	0.9767	78.72
72.5	11,157,173	7,298	0.0007	0.9993	76.89
73.5	8,377,515	268,806	0.0321	0.9679	76.84
74.5	7,344,134	733	0.0001	0.9999	74.37
75.5	1,367,545	20,071	0.0147	0.9853	74.37
76.5	296,553	127	0.0004	0.9996	73.28
77.5	296,426		0.0000	1.0000	73.24
78.5	296,426		0.0000	1.0000	73.24

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356 OVERHEAD CONDUCTORS AND CLEARING ROW

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2016 EXPERIENCE BAND 1921-2016

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	73.24
80.5	290,109		0.0000	1.0000	73.24
81.5	290,109		0.0000	1.0000	73.24
82.5	290,109		0.0000	1.0000	73.24
83.5	290,109		0.0000	1.0000	73.24
84.5	290,109		0.0000	1.0000	73.24
85.5	290,109	477	0.0016	0.9984	73.24
86.5	289,632	1,280	0.0044	0.9956	73.12
87.5	30,959		0.0000	1.0000	72.80
88.5	30,959		0.0000	1.0000	72.80
89.5	12,652		0.0000	1.0000	72.80
90.5	12,652		0.0000	1.0000	72.80
91.5	5,491		0.0000	1.0000	72.80
92.5	788		0.0000	1.0000	72.80
93.5					72.80

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356 OVERHEAD CONDUCTORS AND CLEARING ROW

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2016 EXPERIENCE BAND 1997-2016

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	549,556,801	3,271	0.0000	1.0000	100.00
0.5	464,529,732	2	0.0000	1.0000	100.00
1.5	423,902,717	18,848	0.0000	1.0000	100.00
2.5	361,378,732	100,340	0.0003	0.9997	99.99
3.5	361,436,423	355,242	0.0010	0.9990	99.97
4.5	305,519,485	293,857	0.0010	0.9990	99.87
5.5	293,596,441	183,134	0.0006	0.9994	99.77
6.5	270,017,533	166,349	0.0006	0.9994	99.71
7.5	266,970,946	98,877	0.0004	0.9996	99.65
8.5	259,459,998	125,885	0.0005	0.9995	99.61
9.5	395,593,805	220,655	0.0006	0.9994	99.56
10.5	367,119,023	199,667	0.0005	0.9995	99.51
11.5	318,030,223	121,063	0.0004	0.9996	99.45
12.5	381,113,059	210,755	0.0006	0.9994	99.42
13.5	390,511,382	154,935	0.0004	0.9996	99.36
14.5	380,807,204	40,326	0.0001	0.9999	99.32
15.5	442,544,908	76,086	0.0002	0.9998	99.31
16.5	457,921,056	27,785	0.0001	0.9999	99.29
17.5	469,902,690	157,420	0.0003	0.9997	99.29
18.5	463,774,987	411,096	0.0009	0.9991	99.26
19.5	520,678,794	468,950	0.0009	0.9991	99.17
20.5	544,398,647	404,485	0.0007	0.9993	99.08
21.5	554,142,942	450,170	0.0008	0.9992	99.00
22.5	556,447,146	139,548	0.0003	0.9997	98.92
23.5	559,036,249	521,807	0.0009	0.9991	98.90
24.5	557,346,952	854,005	0.0015	0.9985	98.81
25.5	568,052,004	124,837	0.0002	0.9998	98.66
26.5	593,916,779	1,178,555	0.0020	0.9980	98.63
27.5	605,087,235	78,534	0.0001	0.9999	98.44
28.5	636,195,503	205,058	0.0003	0.9997	98.43
29.5	503,132,156	156,033	0.0003	0.9997	98.39
30.5	492,722,577	145,318	0.0003	0.9997	98.36
31.5	503,072,677	204,161	0.0004	0.9996	98.33
32.5	425,265,349	75,832	0.0002	0.9998	98.29
33.5	398,395,814	1,432,907	0.0036	0.9964	98.28
34.5	401,696,899	674,948	0.0017	0.9983	97.92
35.5	341,322,394	217,827	0.0006	0.9994	97.76
36.5	326,190,108	102,044	0.0003	0.9997	97.70
37.5	316,224,945	181,410	0.0006	0.9994	97.67
38.5	315,360,467	206,904	0.0007	0.9993	97.61

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356 OVERHEAD CONDUCTORS AND CLEARING ROW

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2016 EXPERIENCE BAND 1997-2016

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	273,664,835	552,295	0.0020	0.9980	97.55
40.5	257,078,153	625,564	0.0024	0.9976	97.35
41.5	244,650,623	213,425	0.0009	0.9991	97.11
42.5	249,946,138	100,847	0.0004	0.9996	97.03
43.5	236,504,472	365,248	0.0015	0.9985	96.99
44.5	224,660,919	260,592	0.0012	0.9988	96.84
45.5	213,860,403	233,028	0.0011	0.9989	96.73
46.5	194,551,990	124,310	0.0006	0.9994	96.62
47.5	169,764,276	163,260	0.0010	0.9990	96.56
48.5	135,383,831	3,389,466	0.0250	0.9750	96.47
49.5	120,678,181	995,681	0.0083	0.9917	94.05
50.5	113,936,077	21,110	0.0002	0.9998	93.27
51.5	91,441,597	188,914	0.0021	0.9979	93.26
52.5	90,037,280	143,089	0.0016	0.9984	93.06
53.5	91,697,811	155,848	0.0017	0.9983	92.92
54.5	83,590,547	290,680	0.0035	0.9965	92.76
55.5	86,150,309	552,851	0.0064	0.9936	92.44
56.5	85,663,129	41,068	0.0005	0.9995	91.84
57.5	83,947,735	387,662	0.0046	0.9954	91.80
58.5	77,218,693	246,799	0.0032	0.9968	91.38
59.5	73,854,734	441,949	0.0060	0.9940	91.08
60.5	60,907,021	867,205	0.0142	0.9858	90.54
61.5	57,155,197	376,347	0.0066	0.9934	89.25
62.5	44,765,560	372,243	0.0083	0.9917	88.66
63.5	33,767,046	476,981	0.0141	0.9859	87.92
64.5	26,595,785	343,827	0.0129	0.9871	86.68
65.5	22,898,427	66,532	0.0029	0.9971	85.56
66.5	16,291,315	65,600	0.0040	0.9960	85.31
67.5	15,124,754	31,433	0.0021	0.9979	84.97
68.5	13,974,978	224,291	0.0160	0.9840	84.79
69.5	13,240,806	569,856	0.0430	0.9570	83.43
70.5	12,371,101	15,601	0.0013	0.9987	79.84
71.5	11,715,279	272,832	0.0233	0.9767	79.74
72.5	11,156,385	7,298	0.0007	0.9993	77.88
73.5	8,377,515	268,806	0.0321	0.9679	77.83
74.5	7,344,134	733	0.0001	0.9999	75.34
75.5	1,367,545	20,071	0.0147	0.9853	75.33
76.5	296,553	127	0.0004	0.9996	74.22
77.5	296,426		0.0000	1.0000	74.19
78.5	296,426		0.0000	1.0000	74.19

BONNEVILLE POWER ADMINISTRATION

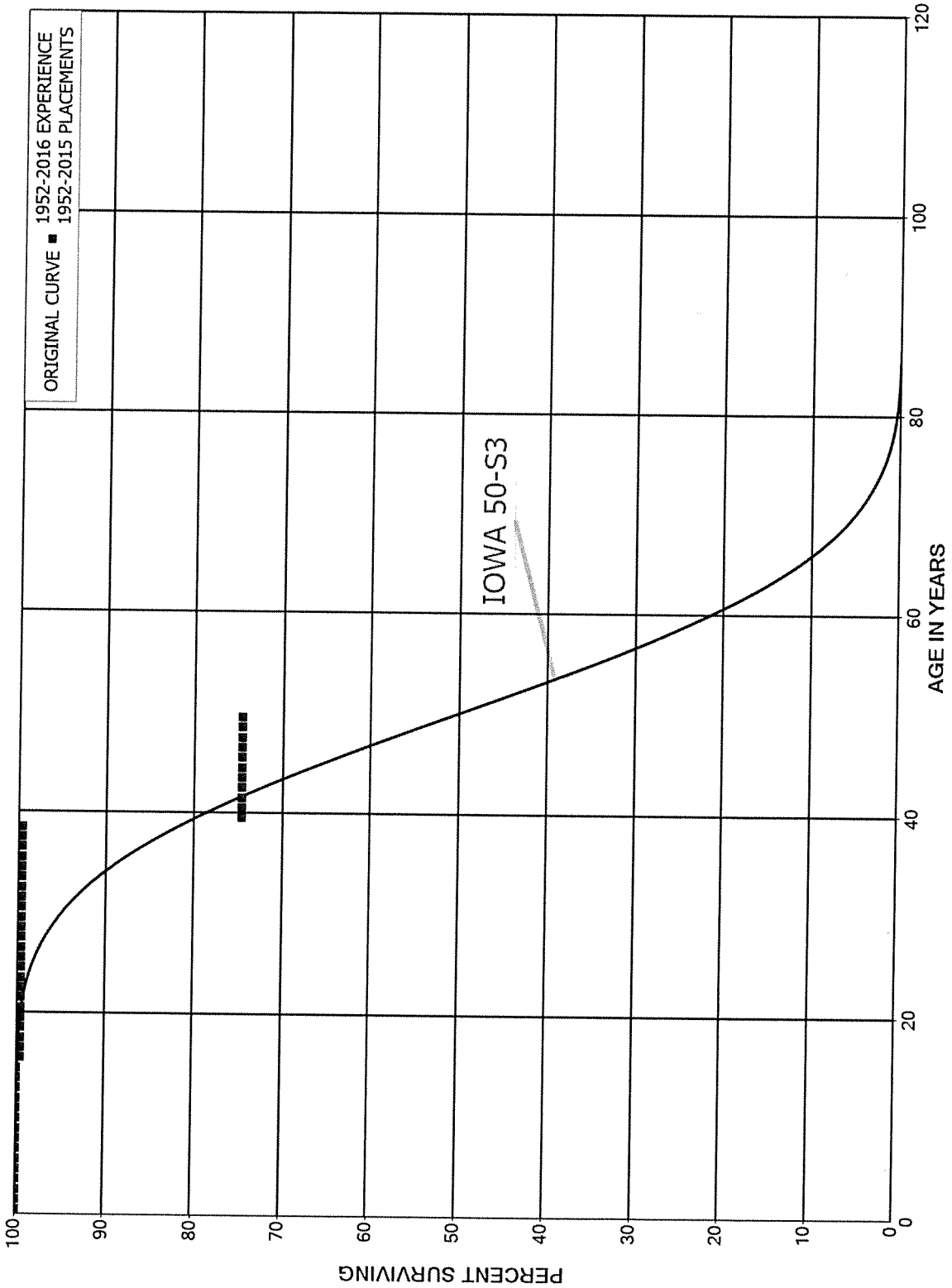
ACCOUNT 356 OVERHEAD CONDUCTORS AND CLEARING ROW

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2016 EXPERIENCE BAND 1997-2016

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	74.19
80.5	290,109		0.0000	1.0000	74.19
81.5	290,109		0.0000	1.0000	74.19
82.5	290,109		0.0000	1.0000	74.19
83.5	290,109		0.0000	1.0000	74.19
84.5	290,109		0.0000	1.0000	74.19
85.5	290,109	477	0.0016	0.9984	74.19
86.5	289,632	1,280	0.0044	0.9956	74.07
87.5	30,959		0.0000	1.0000	73.74
88.5	30,959		0.0000	1.0000	73.74
89.5	12,652		0.0000	1.0000	73.74
90.5	12,652		0.0000	1.0000	73.74
91.5	5,491		0.0000	1.0000	73.74
92.5	788		0.0000	1.0000	73.74
93.5					73.74

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2015 EXPERIENCE BAND 1952-2016

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	23,288,569		0.0000	1.0000	100.00
0.5	22,832,834		0.0000	1.0000	100.00
1.5	22,767,115		0.0000	1.0000	100.00
2.5	22,781,111		0.0000	1.0000	100.00
3.5	22,731,120		0.0000	1.0000	100.00
4.5	22,731,120		0.0000	1.0000	100.00
5.5	22,731,120	6,275	0.0003	0.9997	100.00
6.5	22,972,280		0.0000	1.0000	99.97
7.5	22,972,280		0.0000	1.0000	99.97
8.5	22,972,280		0.0000	1.0000	99.97
9.5	22,952,007		0.0000	1.0000	99.97
10.5	14,980,644		0.0000	1.0000	99.97
11.5	14,980,644		0.0000	1.0000	99.97
12.5	14,706,356		0.0000	1.0000	99.97
13.5	14,696,950		0.0000	1.0000	99.97
14.5	9,148,815	39,735	0.0043	0.9957	99.97
15.5	9,109,080	7,328	0.0008	0.9992	99.54
16.5	9,101,752		0.0000	1.0000	99.46
17.5	9,101,752		0.0000	1.0000	99.46
18.5	9,101,752		0.0000	1.0000	99.46
19.5	9,087,756		0.0000	1.0000	99.46
20.5	9,087,756		0.0000	1.0000	99.46
21.5	9,087,756		0.0000	1.0000	99.46
22.5	9,087,756		0.0000	1.0000	99.46
23.5	9,087,756		0.0000	1.0000	99.46
24.5	9,087,756		0.0000	1.0000	99.46
25.5	9,087,756		0.0000	1.0000	99.46
26.5	9,087,756		0.0000	1.0000	99.46
27.5	9,087,756		0.0000	1.0000	99.46
28.5	9,087,756		0.0000	1.0000	99.46
29.5	9,087,756		0.0000	1.0000	99.46
30.5	9,087,756		0.0000	1.0000	99.46
31.5	4,514,353		0.0000	1.0000	99.46
32.5	4,514,353		0.0000	1.0000	99.46
33.5	4,514,353		0.0000	1.0000	99.46
34.5	4,514,353		0.0000	1.0000	99.46
35.5	4,514,353		0.0000	1.0000	99.46
36.5	4,514,353		0.0000	1.0000	99.46
37.5	4,514,353		0.0000	1.0000	99.46
38.5	4,470,975	1,116,357	0.2497	0.7503	99.46

BONNEVILLE POWER ADMINISTRATION

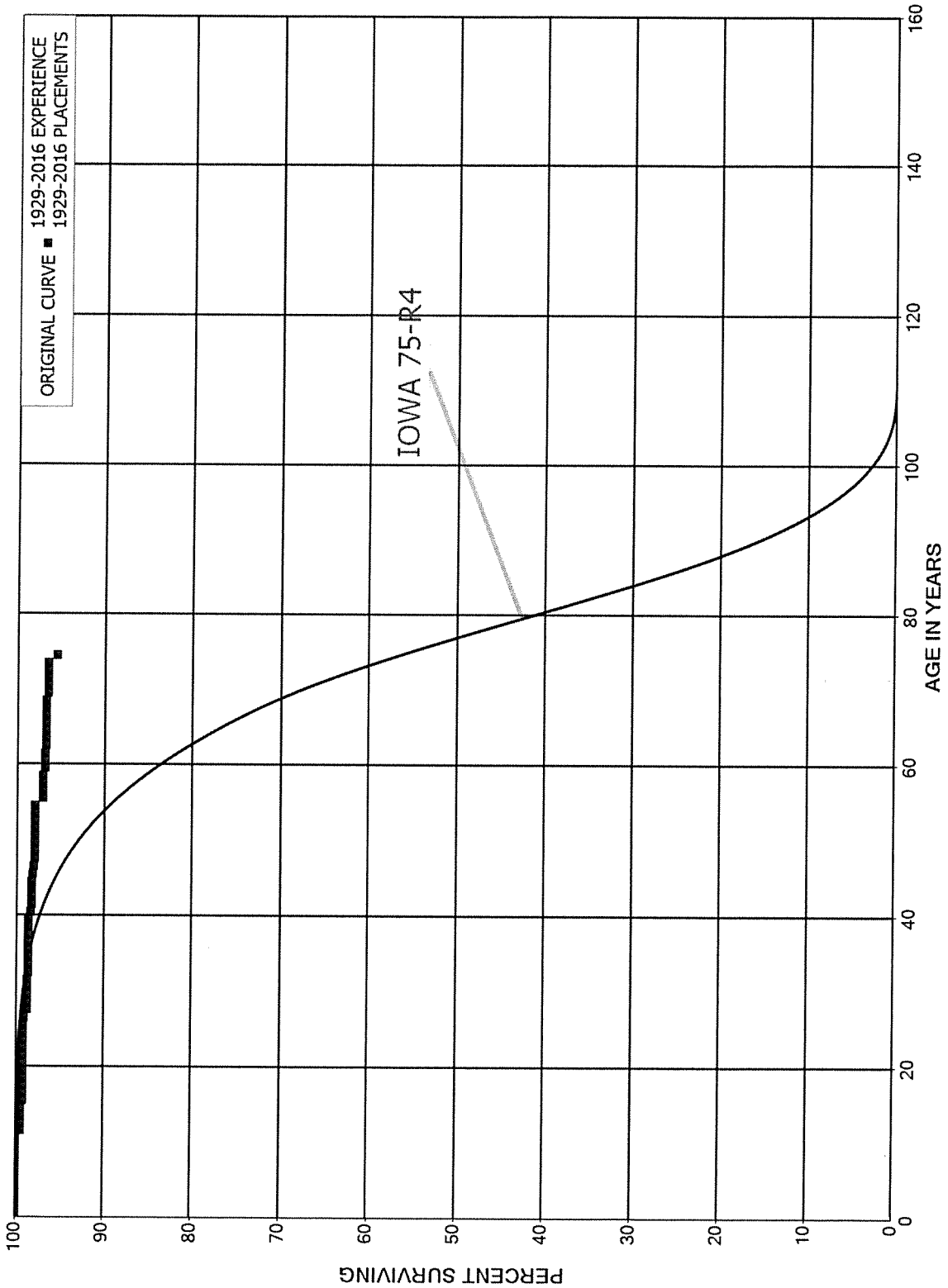
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2015 EXPERIENCE BAND 1952-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,289,820		0.0000	1.0000	74.62
40.5	1,972,021		0.0000	1.0000	74.62
41.5	1,972,021		0.0000	1.0000	74.62
42.5	1,972,021		0.0000	1.0000	74.62
43.5	478,439		0.0000	1.0000	74.62
44.5	478,439		0.0000	1.0000	74.62
45.5	478,439		0.0000	1.0000	74.62
46.5	478,439		0.0000	1.0000	74.62
47.5	478,439		0.0000	1.0000	74.62
48.5	478,439		0.0000	1.0000	74.62
49.5	193,932		0.0000	1.0000	74.62
50.5	193,932		0.0000	1.0000	74.62
51.5	193,932		0.0000	1.0000	74.62
52.5	193,932		0.0000	1.0000	74.62
53.5	193,932		0.0000	1.0000	74.62
54.5	193,932		0.0000	1.0000	74.62
55.5	193,932		0.0000	1.0000	74.62
56.5	193,932		0.0000	1.0000	74.62
57.5	193,932		0.0000	1.0000	74.62
58.5	193,932		0.0000	1.0000	74.62
59.5	193,932		0.0000	1.0000	74.62
60.5	193,932		0.0000	1.0000	74.62
61.5	193,932		0.0000	1.0000	74.62
62.5	193,932		0.0000	1.0000	74.62
63.5	193,932		0.0000	1.0000	74.62
64.5					74.62

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 359 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2016 EXPERIENCE BAND 1929-2016

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	271,016,808	15,132	0.0001	0.9999	100.00
0.5	208,364,595		0.0000	1.0000	99.99
1.5	191,987,991		0.0000	1.0000	99.99
2.5	186,129,553		0.0000	1.0000	99.99
3.5	160,462,551		0.0000	1.0000	99.99
4.5	134,110,497		0.0000	1.0000	99.99
5.5	114,246,908	1,043	0.0000	1.0000	99.99
6.5	104,308,144	3,120	0.0000	1.0000	99.99
7.5	98,405,092		0.0000	1.0000	99.99
8.5	93,950,406	3,369	0.0000	1.0000	99.99
9.5	88,838,276	10,132	0.0001	0.9999	99.99
10.5	88,131,000	476,616	0.0054	0.9946	99.98
11.5	87,639,547	35,289	0.0004	0.9996	99.43
12.5	86,455,904		0.0000	1.0000	99.39
13.5	85,288,048		0.0000	1.0000	99.39
14.5	84,481,639	194,775	0.0023	0.9977	99.39
15.5	83,089,012		0.0000	1.0000	99.17
16.5	83,088,584	5,159	0.0001	0.9999	99.17
17.5	82,702,361		0.0000	1.0000	99.16
18.5	80,917,328		0.0000	1.0000	99.16
19.5	78,282,687	7,760	0.0001	0.9999	99.16
20.5	78,274,927	107	0.0000	1.0000	99.15
21.5	78,073,729	18,053	0.0002	0.9998	99.15
22.5	77,928,026	2,564	0.0000	1.0000	99.13
23.5	73,697,707		0.0000	1.0000	99.12
24.5	71,683,902		0.0000	1.0000	99.12
25.5	71,683,902	2,500	0.0000	1.0000	99.12
26.5	71,667,868	245,929	0.0034	0.9966	99.12
27.5	70,771,882		0.0000	1.0000	98.78
28.5	70,462,373	20,097	0.0003	0.9997	98.78
29.5	30,589,247	12,067	0.0004	0.9996	98.75
30.5	29,834,725		0.0000	1.0000	98.71
31.5	29,779,319	16,136	0.0005	0.9995	98.71
32.5	21,151,413		0.0000	1.0000	98.66
33.5	20,547,900		0.0000	1.0000	98.66
34.5	20,192,176		0.0000	1.0000	98.66
35.5	19,665,373		0.0000	1.0000	98.66
36.5	19,463,886		0.0000	1.0000	98.66
37.5	18,126,992	37	0.0000	1.0000	98.66
38.5	18,076,247	10,356	0.0006	0.9994	98.66

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2016 EXPERIENCE BAND 1929-2016

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	17,100,037	32,728	0.0019	0.9981	98.60
40.5	16,207,025	18,121	0.0011	0.9989	98.41
41.5	14,872,998		0.0000	1.0000	98.30
42.5	13,771,398	2,568	0.0002	0.9998	98.30
43.5	12,152,959		0.0000	1.0000	98.29
44.5	11,273,508	14,400	0.0013	0.9987	98.29
45.5	10,963,530	6,820	0.0006	0.9994	98.16
46.5	10,012,643	9,307	0.0009	0.9991	98.10
47.5	9,501,043	1,811	0.0002	0.9998	98.01
48.5	8,463,040		0.0000	1.0000	97.99
49.5	8,216,542		0.0000	1.0000	97.99
50.5	7,957,832		0.0000	1.0000	97.99
51.5	7,421,970	3,933	0.0005	0.9995	97.99
52.5	7,367,803		0.0000	1.0000	97.94
53.5	6,973,528		0.0000	1.0000	97.94
54.5	6,444,595	54,625	0.0085	0.9915	97.94
55.5	6,181,305		0.0000	1.0000	97.11
56.5	6,142,529		0.0000	1.0000	97.11
57.5	5,906,182		0.0000	1.0000	97.11
58.5	5,188,595	16,291	0.0031	0.9969	97.11
59.5	4,900,199		0.0000	1.0000	96.80
60.5	4,544,985		0.0000	1.0000	96.80
61.5	4,454,785	1,249	0.0003	0.9997	96.80
62.5	2,980,212		0.0000	1.0000	96.77
63.5	2,748,837		0.0000	1.0000	96.77
64.5	2,739,697		0.0000	1.0000	96.77
65.5	2,727,818		0.0000	1.0000	96.77
66.5	1,602,313		0.0000	1.0000	96.77
67.5	1,488,070	143	0.0001	0.9999	96.77
68.5	1,328,657	3,147	0.0024	0.9976	96.77
69.5	1,213,071		0.0000	1.0000	96.54
70.5	1,171,259		0.0000	1.0000	96.54
71.5	1,043,324		0.0000	1.0000	96.54
72.5	911,464		0.0000	1.0000	96.54
73.5	530,198	5,534	0.0104	0.9896	96.54
74.5	235,360		0.0000	1.0000	95.53
75.5	96,760		0.0000	1.0000	95.53
76.5	4,978		0.0000	1.0000	95.53
77.5	4,978		0.0000	1.0000	95.53
78.5	4,978		0.0000	1.0000	95.53

BONNEVILLE POWER ADMINISTRATION

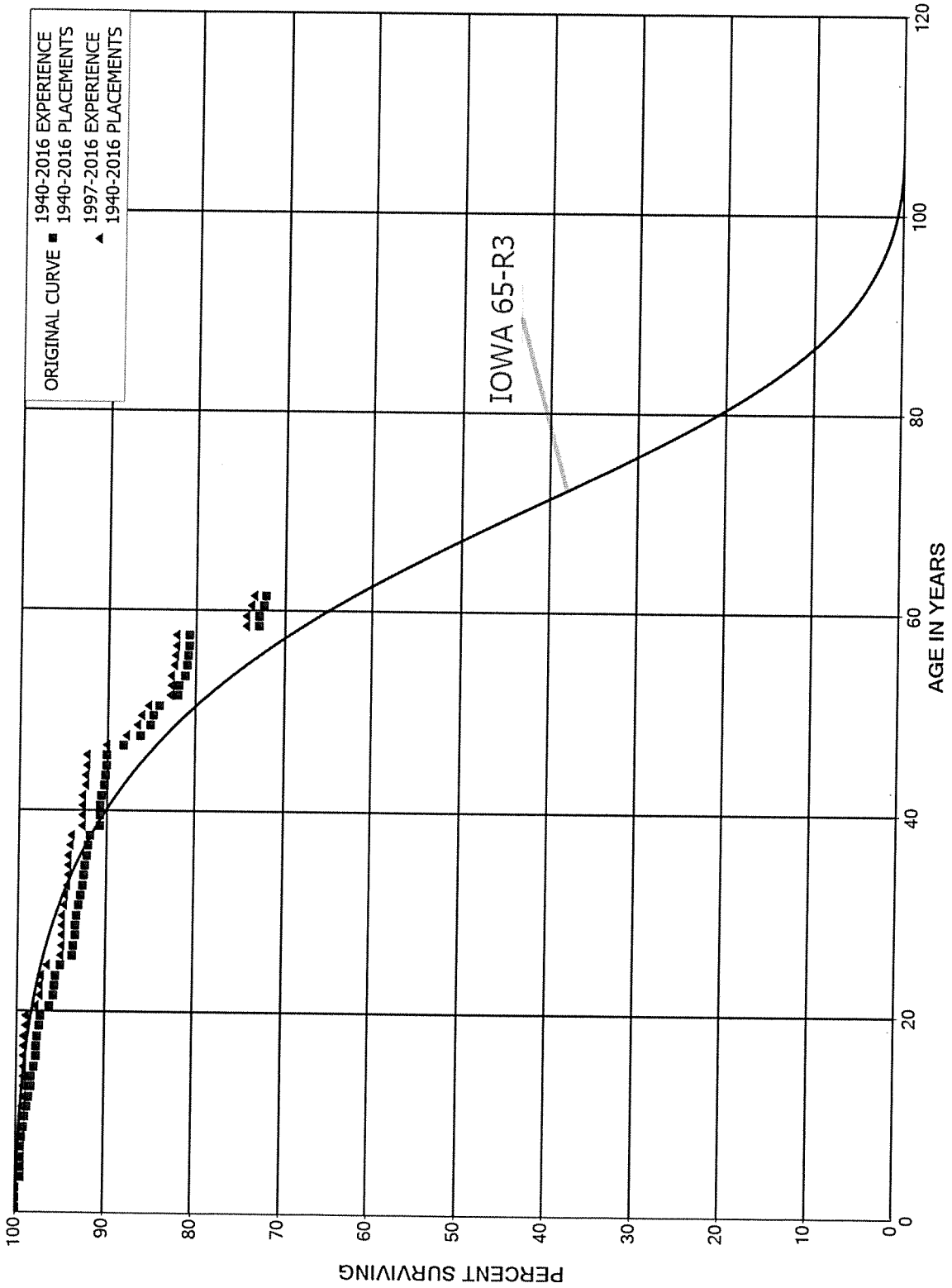
ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2016 EXPERIENCE BAND 1929-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,978		0.0000	1.0000	95.53
80.5	4,978		0.0000	1.0000	95.53
81.5	4,978		0.0000	1.0000	95.53
82.5	4,978		0.0000	1.0000	95.53
83.5	4,978		0.0000	1.0000	95.53
84.5	4,978		0.0000	1.0000	95.53
85.5	4,978		0.0000	1.0000	95.53
86.5	4,978		0.0000	1.0000	95.53
87.5					95.53

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2016 EXPERIENCE BAND 1940-2016

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	265,174,917	126,232	0.0005	0.9995	100.00
0.5	248,212,244		0.0000	1.0000	99.95
1.5	202,543,771	48,031	0.0002	0.9998	99.95
2.5	200,510,804	914,452	0.0046	0.9954	99.93
3.5	199,545,131	30,819	0.0002	0.9998	99.47
4.5	189,110,989	35,651	0.0002	0.9998	99.46
5.5	187,178,434	119,429	0.0006	0.9994	99.44
6.5	180,026,973	116,052	0.0006	0.9994	99.38
7.5	179,548,528	497,703	0.0028	0.9972	99.31
8.5	178,549,259	188,085	0.0011	0.9989	99.04
9.5	176,348,813	462,431	0.0026	0.9974	98.93
10.5	150,835,361	189,581	0.0013	0.9987	98.67
11.5	144,808,315	349,796	0.0024	0.9976	98.55
12.5	143,154,013	68,784	0.0005	0.9995	98.31
13.5	138,596,876	393,172	0.0028	0.9972	98.26
14.5	130,799,374	365,137	0.0028	0.9972	97.98
15.5	130,935,204	6,550	0.0001	0.9999	97.71
16.5	130,790,992	107,081	0.0008	0.9992	97.71
17.5	128,480,788	292,856	0.0023	0.9977	97.63
18.5	120,197,902	116,967	0.0010	0.9990	97.40
19.5	117,364,793	1,202,398	0.0102	0.9898	97.31
20.5	105,131,316	511,208	0.0049	0.9951	96.31
21.5	102,423,598	85,999	0.0008	0.9992	95.84
22.5	77,907,887	97,137	0.0012	0.9988	95.76
23.5	74,383,623	424,830	0.0057	0.9943	95.64
24.5	65,863,950	923,696	0.0140	0.9860	95.10
25.5	58,981,097	117,925	0.0020	0.9980	93.76
26.5	55,280,428	84,264	0.0015	0.9985	93.58
27.5	51,395,333	31,168	0.0006	0.9994	93.43
28.5	50,506,174	25,967	0.0005	0.9995	93.38
29.5	48,269,027	158,878	0.0033	0.9967	93.33
30.5	46,921,383	99,373	0.0021	0.9979	93.02
31.5	44,848,234	114,843	0.0026	0.9974	92.82
32.5	40,438,593	24,589	0.0006	0.9994	92.59
33.5	33,118,466	51,390	0.0016	0.9984	92.53
34.5	31,878,773	60,184	0.0019	0.9981	92.39
35.5	30,794,856	63,429	0.0021	0.9979	92.21
36.5	29,865,048	47,710	0.0016	0.9984	92.02
37.5	24,479,412	310,217	0.0127	0.9873	91.88
38.5	22,707,595	1	0.0000	1.0000	90.71

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2016 EXPERIENCE BAND 1940-2016

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	15,955,194	3,669	0.0002	0.9998	90.71
40.5	15,263,808	20,726	0.0014	0.9986	90.69
41.5	13,836,109	40,409	0.0029	0.9971	90.57
42.5	12,134,305	22,336	0.0018	0.9982	90.30
43.5	10,578,643	9,938	0.0009	0.9991	90.14
44.5	8,412,958		0.0000	1.0000	90.05
45.5	8,159,738	171,418	0.0210	0.9790	90.05
46.5	7,873,283	168,968	0.0215	0.9785	88.16
47.5	6,957,211	86,600	0.0124	0.9876	86.27
48.5	6,683,959	30,211	0.0045	0.9955	85.19
49.5	6,429,044	47,264	0.0074	0.9926	84.81
50.5	6,340,233	162,309	0.0256	0.9744	84.19
51.5	5,455,474	4,615	0.0008	0.9992	82.03
52.5	5,212,675	42,973	0.0082	0.9918	81.96
53.5	3,670,453	11,465	0.0031	0.9969	81.29
54.5	3,542,851	5,477	0.0015	0.9985	81.03
55.5	3,067,563	2,180	0.0007	0.9993	80.91
56.5	2,719,130	406	0.0001	0.9999	80.85
57.5	2,557,022	248,294	0.0971	0.9029	80.84
58.5	2,266,933	1	0.0000	1.0000	72.99
59.5	2,071,870	15,649	0.0076	0.9924	72.99
60.5	1,890,944	7,181	0.0038	0.9962	72.44
61.5	1,581,766		0.0000	1.0000	72.16
62.5	1,458,058	17,474	0.0120	0.9880	72.16
63.5	1,087,630		0.0000	1.0000	71.30
64.5	804,248		0.0000	1.0000	71.30
65.5	727,996		0.0000	1.0000	71.30
66.5	641,692	1,162	0.0018	0.9982	71.30
67.5	638,866	56,892	0.0891	0.9109	71.17
68.5	565,776		0.0000	1.0000	64.83
69.5	548,020		0.0000	1.0000	64.83
70.5	527,360		0.0000	1.0000	64.83
71.5	526,959		0.0000	1.0000	64.83
72.5	509,814		0.0000	1.0000	64.83
73.5	435,247		0.0000	1.0000	64.83
74.5	369,468		0.0000	1.0000	64.83
75.5	66,386		0.0000	1.0000	64.83
76.5					64.83

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2016 EXPERIENCE BAND 1997-2016

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	146,277,515	1	0.0000	1.0000	100.00
0.5	139,935,439		0.0000	1.0000	100.00
1.5	96,463,476	47,395	0.0005	0.9995	100.00
2.5	119,467,476	913,496	0.0076	0.9924	99.95
3.5	122,355,128		0.0000	1.0000	99.19
4.5	120,052,764	11,575	0.0001	0.9999	99.19
5.5	124,103,442		0.0000	1.0000	99.18
6.5	120,723,547	37,130	0.0003	0.9997	99.18
7.5	124,991,714	1	0.0000	1.0000	99.15
8.5	125,348,138		0.0000	1.0000	99.15
9.5	125,546,957	2,776	0.0000	1.0000	99.15
10.5	101,721,139	33,971	0.0003	0.9997	99.14
11.5	97,823,479		0.0000	1.0000	99.11
12.5	99,466,677	11,195	0.0001	0.9999	99.11
13.5	102,330,207		0.0000	1.0000	99.10
14.5	96,141,624	15,981	0.0002	0.9998	99.10
15.5	97,653,109		0.0000	1.0000	99.08
16.5	98,392,091		0.0000	1.0000	99.08
17.5	102,122,204	209,424	0.0021	0.9979	99.08
18.5	95,384,350	27,327	0.0003	0.9997	98.88
19.5	100,290,370	1,167,599	0.0116	0.9884	98.85
20.5	88,779,409	425,241	0.0048	0.9952	97.70
21.5	87,567,201	1,507	0.0000	1.0000	97.23
22.5	64,886,114	31,961	0.0005	0.9995	97.23
23.5	62,961,546	415,270	0.0066	0.9934	97.18
24.5	56,743,528	920,271	0.0162	0.9838	96.54
25.5	50,117,320	88,737	0.0018	0.9982	94.98
26.5	46,560,876	2,570	0.0001	0.9999	94.81
27.5	43,740,770	1,195	0.0000	1.0000	94.80
28.5	43,083,101		0.0000	1.0000	94.80
29.5	41,106,055	63,191	0.0015	0.9985	94.80
30.5	39,928,063	75,290	0.0019	0.9981	94.66
31.5	38,614,730	90,872	0.0024	0.9976	94.48
32.5	34,494,505	16,483	0.0005	0.9995	94.25
33.5	28,682,320	9,430	0.0003	0.9997	94.21
34.5	27,600,724	1	0.0000	1.0000	94.18
35.5	27,049,225	54,769	0.0020	0.9980	94.18
36.5	26,494,273	45,516	0.0017	0.9983	93.99
37.5	21,289,865	277,769	0.0130	0.9870	93.83
38.5	19,655,260	1	0.0000	1.0000	92.60

BONNEVILLE POWER ADMINISTRATION

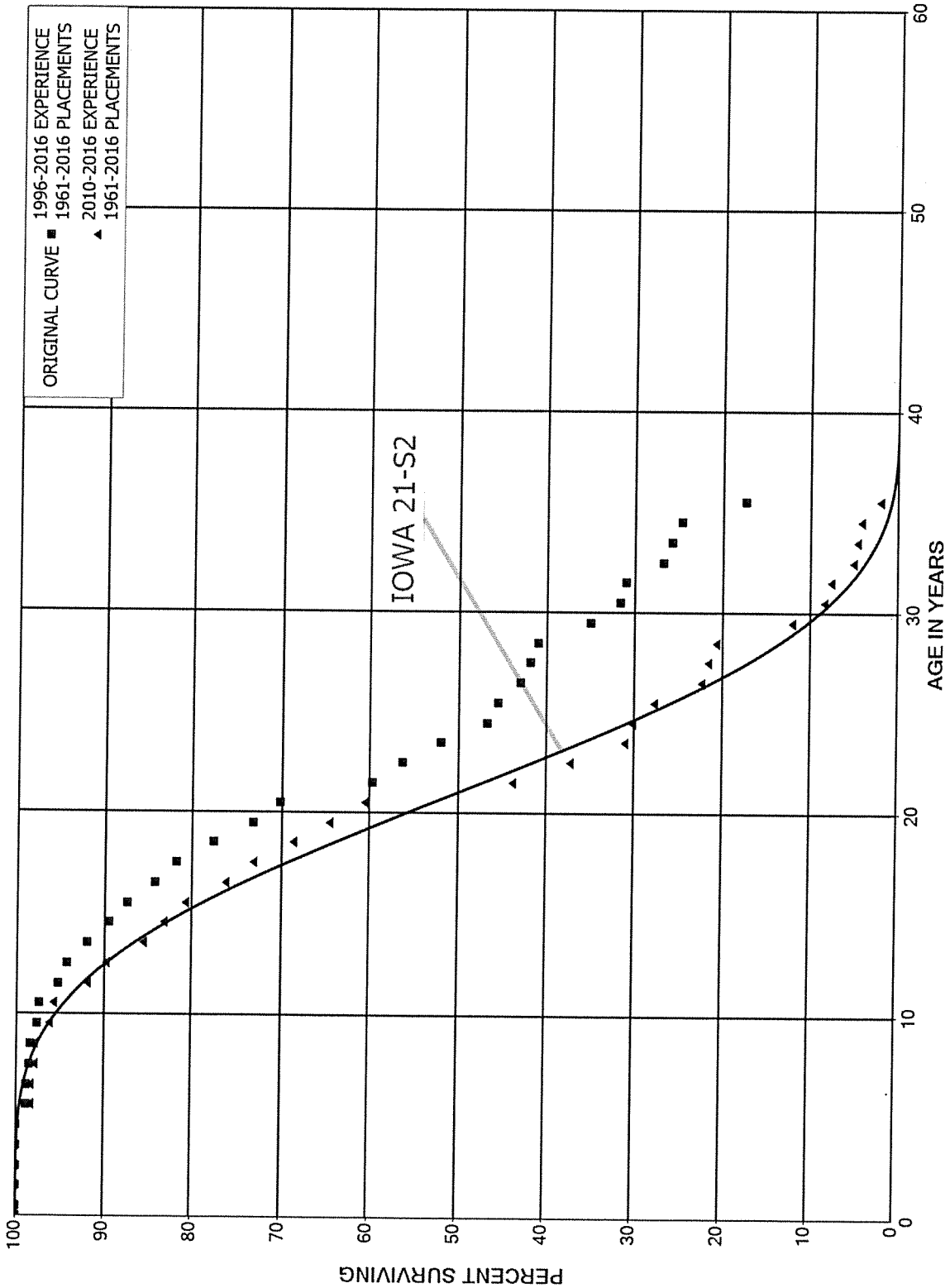
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2016 EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,125,133	3,669	0.0003	0.9997	92.60
40.5	12,604,157	430	0.0000	1.0000	92.58
41.5	11,506,246	36,845	0.0032	0.9968	92.57
42.5	10,034,712		0.0000	1.0000	92.28
43.5	8,941,197	9,938	0.0011	0.9989	92.28
44.5	7,067,484		0.0000	1.0000	92.17
45.5	6,936,160	171,418	0.0247	0.9753	92.17
46.5	6,964,288	168,968	0.0243	0.9757	89.90
47.5	6,054,328	86,600	0.0143	0.9857	87.72
48.5	5,814,748	30,211	0.0052	0.9948	86.46
49.5	5,634,481	47,264	0.0084	0.9916	86.01
50.5	5,571,887	162,309	0.0291	0.9709	85.29
51.5	4,690,128	4,448	0.0009	0.9991	82.81
52.5	4,465,047		0.0000	1.0000	82.73
53.5	3,192,395	11,465	0.0036	0.9964	82.73
54.5	3,172,221	5,477	0.0017	0.9983	82.43
55.5	3,001,177	2,180	0.0007	0.9993	82.29
56.5	2,719,130	406	0.0001	0.9999	82.23
57.5	2,557,022	248,294	0.0971	0.9029	82.22
58.5	2,266,933	1	0.0000	1.0000	74.23
59.5	2,071,870	15,649	0.0076	0.9924	74.23
60.5	1,890,944	7,181	0.0038	0.9962	73.67
61.5	1,581,766		0.0000	1.0000	73.39
62.5	1,458,058	17,474	0.0120	0.9880	73.39
63.5	1,087,630		0.0000	1.0000	72.51
64.5	804,248		0.0000	1.0000	72.51
65.5	727,996		0.0000	1.0000	72.51
66.5	641,692	1,162	0.0018	0.9982	72.51
67.5	638,866	56,892	0.0891	0.9109	72.38
68.5	565,776		0.0000	1.0000	65.93
69.5	548,020		0.0000	1.0000	65.93
70.5	527,360		0.0000	1.0000	65.93
71.5	526,959		0.0000	1.0000	65.93
72.5	509,814		0.0000	1.0000	65.93
73.5	435,247		0.0000	1.0000	65.93
74.5	369,468		0.0000	1.0000	65.93
75.5	66,386		0.0000	1.0000	65.93
76.5					65.93

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - ROLLING STOCK
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - ROLLING STOCK

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2016 EXPERIENCE BAND 1996-2016

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	57,094,831		0.0000	1.0000	100.00
0.5	56,952,751	8	0.0000	1.0000	100.00
1.5	56,776,736	181	0.0000	1.0000	100.00
2.5	55,604,089	2,026	0.0000	1.0000	100.00
3.5	56,338,803	4,686	0.0001	0.9999	100.00
4.5	50,055,224	550,381	0.0110	0.9890	99.99
5.5	39,465,215	3,810	0.0001	0.9999	98.89
6.5	35,093,216	139,436	0.0040	0.9960	98.88
7.5	29,169,172	16,796	0.0006	0.9994	98.49
8.5	25,302,595	209,259	0.0083	0.9917	98.43
9.5	23,195,365	64,308	0.0028	0.9972	97.62
10.5	23,416,326	486,165	0.0208	0.9792	97.34
11.5	21,220,799	240,854	0.0113	0.9887	95.32
12.5	19,791,915	481,394	0.0243	0.9757	94.24
13.5	16,324,283	438,355	0.0269	0.9731	91.95
14.5	14,315,894	335,509	0.0234	0.9766	89.48
15.5	14,184,628	510,208	0.0360	0.9640	87.38
16.5	13,769,318	393,916	0.0286	0.9714	84.24
17.5	13,660,340	702,790	0.0514	0.9486	81.83
18.5	12,505,947	717,691	0.0574	0.9426	77.62
19.5	11,346,451	457,136	0.0403	0.9597	73.17
20.5	7,507,626	1,122,257	0.1495	0.8505	70.22
21.5	6,628,993	385,304	0.0581	0.9419	59.72
22.5	6,274,495	482,204	0.0769	0.9231	56.25
23.5	6,610,532	657,919	0.0995	0.9005	51.93
24.5	5,829,932	154,993	0.0266	0.9734	46.76
25.5	4,976,453	274,958	0.0553	0.9447	45.52
26.5	4,854,670	126,607	0.0261	0.9739	43.00
27.5	4,546,372	96,172	0.0212	0.9788	41.88
28.5	4,272,435	628,735	0.1472	0.8528	40.99
29.5	3,702,574	356,271	0.0962	0.9038	34.96
30.5	3,297,234	65,498	0.0199	0.9801	31.60
31.5	3,203,269	439,779	0.1373	0.8627	30.97
32.5	2,745,471	99,475	0.0362	0.9638	26.72
33.5	2,610,795	111,618	0.0428	0.9572	25.75
34.5	2,317,321	677,635	0.2924	0.7076	24.65
35.5	1,639,686	595,684	0.3633	0.6367	17.44
36.5	1,044,001	211,211	0.2023	0.7977	11.10
37.5	832,791	262,324	0.3150	0.6850	8.86
38.5	570,467	93,527	0.1639	0.8361	6.07

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - ROLLING STOCK

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2016 EXPERIENCE BAND 1996-2016

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	476,940	103,508	0.2170	0.7830	5.07
40.5	373,432	7,095	0.0190	0.9810	3.97
41.5	366,337	12,602	0.0344	0.9656	3.90
42.5	353,735	81,894	0.2315	0.7685	3.76
43.5	271,841	77,177	0.2839	0.7161	2.89
44.5	194,664		0.0000	1.0000	2.07
45.5	194,664	58,112	0.2985	0.7015	2.07
46.5	136,552	4,895	0.0358	0.9642	1.45
47.5	131,657	9,979	0.0758	0.9242	1.40
48.5	121,678	121,678	1.0000		1.29
49.5					

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - ROLLING STOCK

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2016 EXPERIENCE BAND 2010-2016

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	26,622,703		0.0000	1.0000	100.00
0.5	32,228,184		0.0000	1.0000	100.00
1.5	35,697,241		0.0000	1.0000	100.00
2.5	35,827,034		0.0000	1.0000	100.00
3.5	35,827,034		0.0000	1.0000	100.00
4.5	30,171,635	537,174	0.0178	0.9822	100.00
5.5	21,034,267		0.0000	1.0000	98.22
6.5	19,535,556	104,722	0.0054	0.9946	98.22
7.5	15,926,318		0.0000	1.0000	97.69
8.5	12,306,256	200,915	0.0163	0.9837	97.69
9.5	10,102,431	51,968	0.0051	0.9949	96.10
10.5	11,012,129	443,645	0.0403	0.9597	95.60
11.5	10,210,561	231,953	0.0227	0.9773	91.75
12.5	9,286,045	437,987	0.0472	0.9528	89.67
13.5	10,013,820	283,586	0.0283	0.9717	85.44
14.5	8,081,973	232,625	0.0288	0.9712	83.02
15.5	8,090,973	456,129	0.0564	0.9436	80.63
16.5	8,389,571	344,392	0.0411	0.9589	76.08
17.5	8,113,866	499,289	0.0615	0.9385	72.96
18.5	7,571,381	456,749	0.0603	0.9397	68.47
19.5	6,714,093	416,448	0.0620	0.9380	64.34
20.5	3,177,390	881,857	0.2775	0.7225	60.35
21.5	2,558,653	385,304	0.1506	0.8494	43.60
22.5	2,264,252	378,783	0.1673	0.8327	37.03
23.5	1,881,661	54,853	0.0292	0.9708	30.84
24.5	1,886,369	154,993	0.0822	0.9178	29.94
25.5	880,506	170,535	0.1937	0.8063	27.48
26.5	896,525	32,366	0.0361	0.9639	22.16
27.5	1,237,807	50,914	0.0411	0.9589	21.36
28.5	1,390,299	584,044	0.4201	0.5799	20.48
29.5	948,135	292,902	0.3089	0.6911	11.88
30.5	681,015	65,498	0.0962	0.9038	8.21
31.5	1,203,957	425,645	0.3535	0.6465	7.42
32.5	1,186,590	99,475	0.0838	0.9162	4.80
33.5	1,152,238	103,583	0.0899	0.9101	4.39
34.5	1,263,937	675,053	0.5341	0.4659	4.00
35.5	861,726	595,684	0.6913	0.3087	1.86
36.5	296,848	211,211	0.7115	0.2885	0.58
37.5	397,218	262,324	0.6604	0.3396	0.17
38.5	195,401	91,081	0.4661	0.5339	0.06

BONNEVILLE POWER ADMINISTRATION

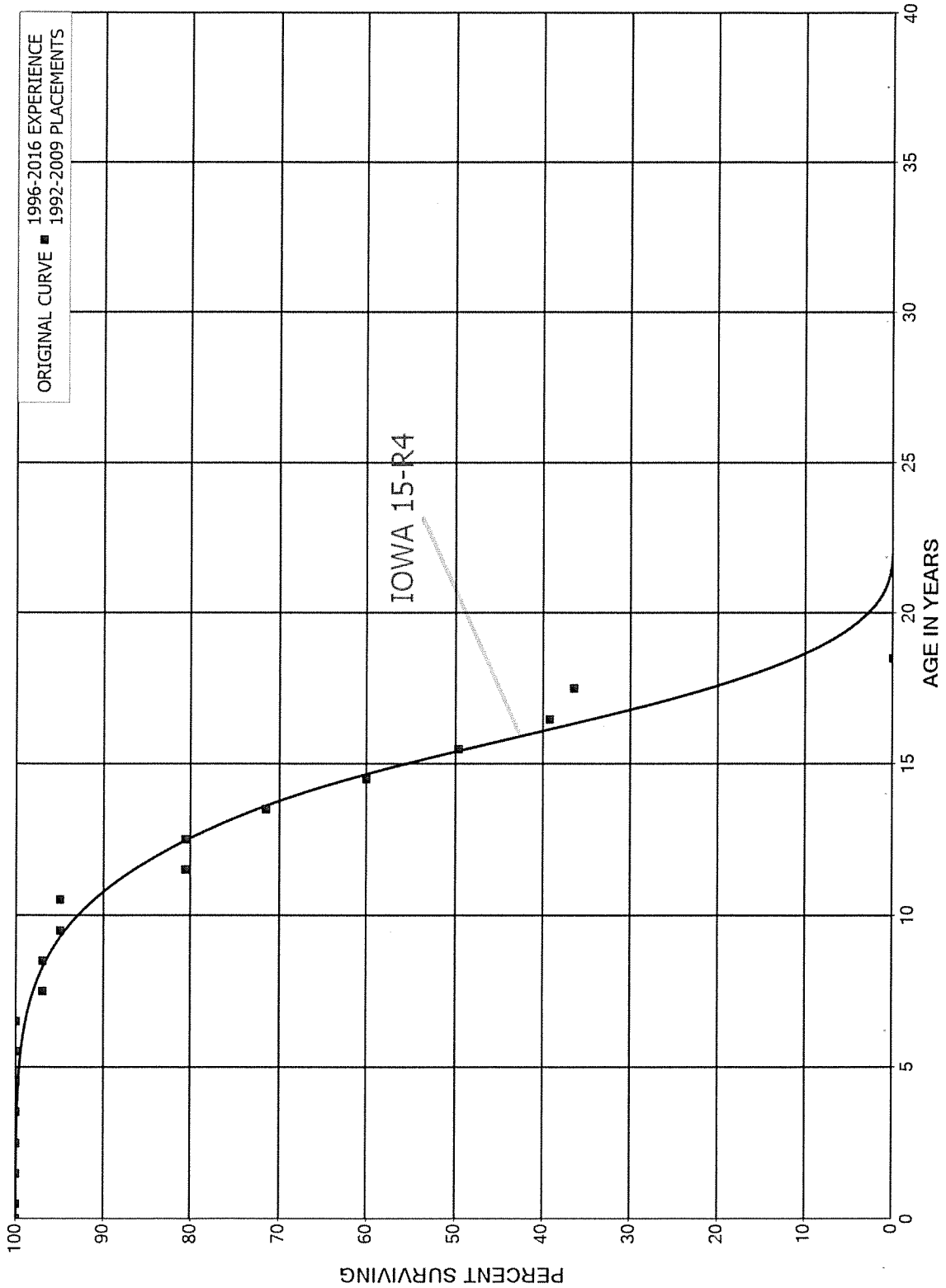
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - ROLLING STOCK

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2016 EXPERIENCE BAND 2010-2016

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	192,248	103,508	0.5384	0.4616	0.03
40.5	147,674	7,095	0.0480	0.9520	0.01
41.5	158,742	12,602	0.0794	0.9206	0.01
42.5	154,355	81,894	0.5306	0.4694	0.01
43.5	130,990	77,177	0.5892	0.4108	0.01
44.5	53,813		0.0000	1.0000	0.00
45.5	58,112	58,112	1.0000		0.00
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 392.2 TRANSPORTATION EQUIPMENT - HELICOPTERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

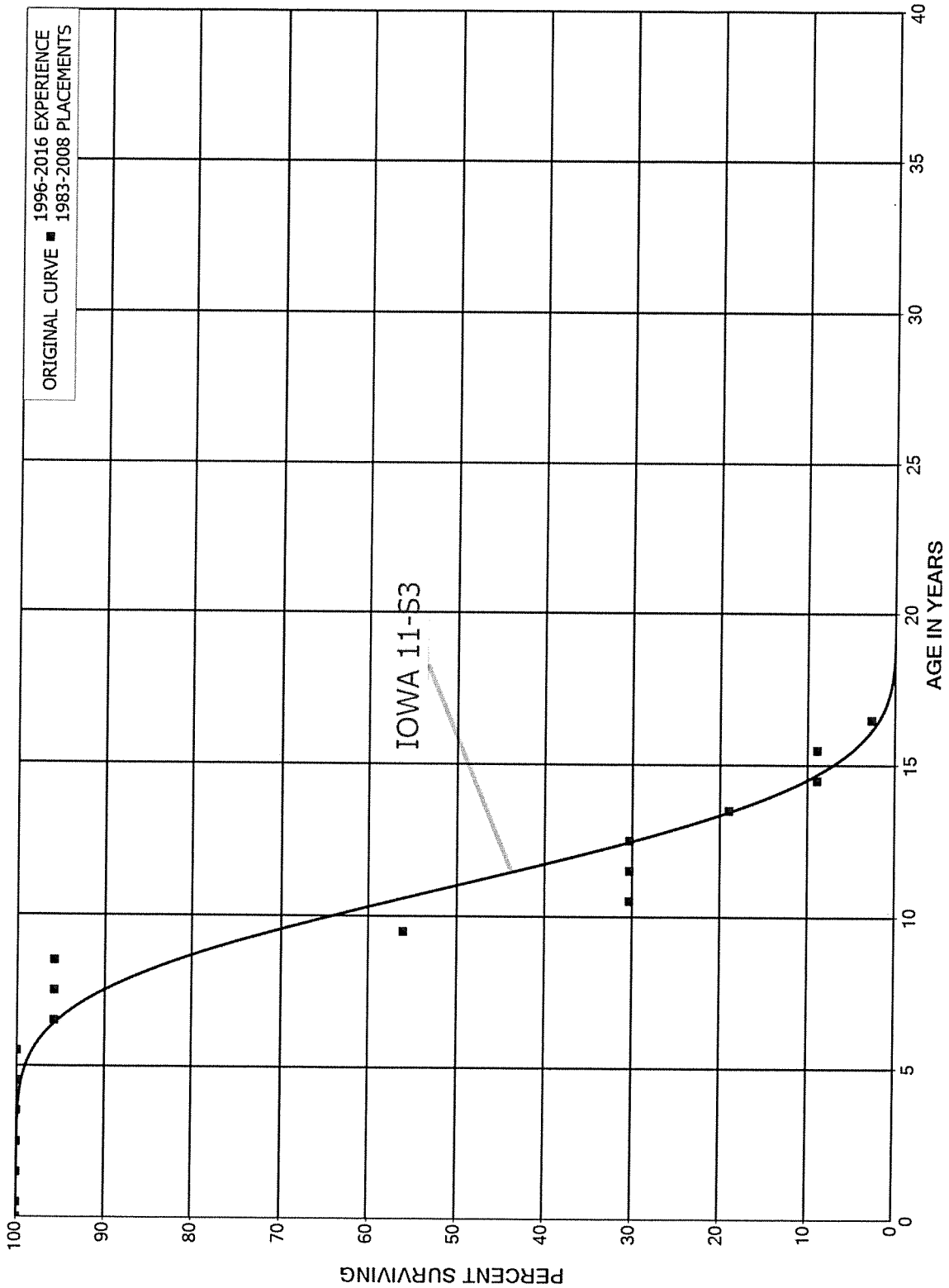
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - HELICOPTERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2009 EXPERIENCE BAND 1996-2016

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	14,835,157		0.0000	1.0000	100.00
2.5	14,914,633		0.0000	1.0000	100.00
3.5	15,466,687		0.0000	1.0000	100.00
4.5	15,466,687		0.0000	1.0000	100.00
5.5	15,466,687		0.0000	1.0000	100.00
6.5	15,466,687	472,232	0.0305	0.9695	100.00
7.5	4,773,345		0.0000	1.0000	96.95
8.5	4,773,345	100,416	0.0210	0.9790	96.95
9.5	4,535,534		0.0000	1.0000	94.91
10.5	4,535,534	683,210	0.1506	0.8494	94.91
11.5	3,852,324		0.0000	1.0000	80.61
12.5	3,852,324	437,539	0.1136	0.8864	80.61
13.5	2,738,550	437,540	0.1598	0.8402	71.46
14.5	1,968,243	340,431	0.1730	0.8270	60.04
15.5	1,433,260	303,962	0.2121	0.7879	49.65
16.5	1,129,298	79,476	0.0704	0.9296	39.12
17.5	79,822	79,822	1.0000		36.37
18.5					

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - AIRPLANES
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

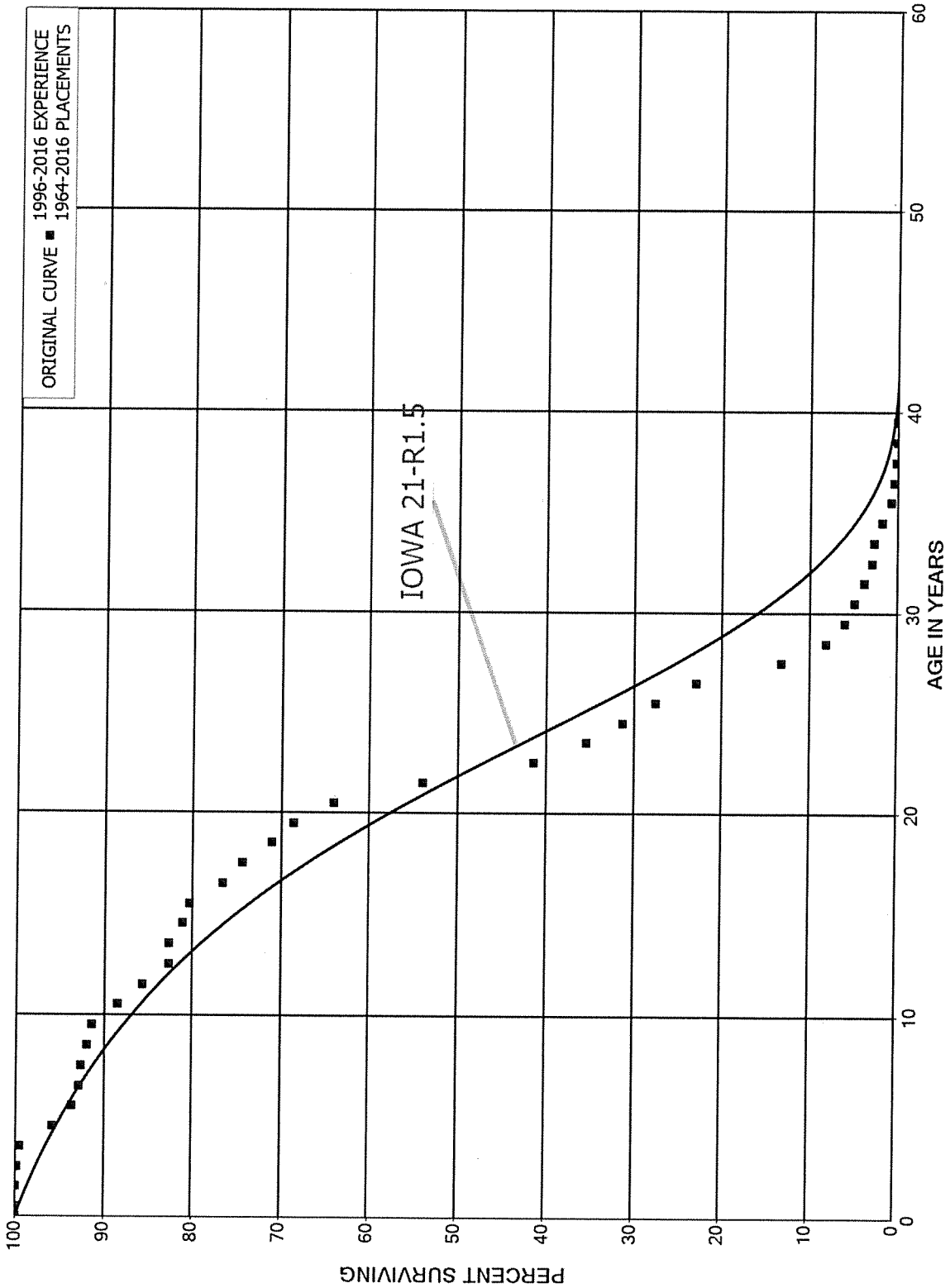
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - AIRPLANES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1983-2008 EXPERIENCE BAND 1996-2016

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	11,595,210		0.0000	1.0000	100.00
3.5	11,781,262		0.0000	1.0000	100.00
4.5	11,781,262		0.0000	1.0000	100.00
5.5	11,781,262	502,427	0.0426	0.9574	100.00
6.5	11,278,835		0.0000	1.0000	95.74
7.5	11,278,835		0.0000	1.0000	95.74
8.5	2,622,529	1,088,157	0.4149	0.5851	95.74
9.5	1,534,372	703,928	0.4588	0.5412	56.01
10.5	830,444		0.0000	1.0000	30.32
11.5	830,444		0.0000	1.0000	30.32
12.5	909,919	340,431	0.3741	0.6259	30.32
13.5	569,488	303,961	0.5337	0.4663	18.97
14.5	265,527		0.0000	1.0000	8.85
15.5	265,527	186,052	0.7007	0.2993	8.85
16.5	79,475		0.0000	1.0000	2.65
17.5	2,130,334		0.0000	1.0000	2.65
18.5	2,130,334		0.0000	1.0000	2.65
19.5	2,130,334		0.0000	1.0000	2.65
20.5	2,130,334		0.0000	1.0000	2.65
21.5	2,130,334	2,050,859	0.9627	0.0373	2.65
22.5	79,475		0.0000	1.0000	0.10
23.5	79,475		0.0000	1.0000	0.10
24.5	79,475	79,475	1.0000		0.10
25.5					

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2016 EXPERIENCE BAND 1996-2016

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	28,177,433		0.0000	1.0000	100.00
0.5	28,674,375	11,093	0.0004	0.9996	100.00
1.5	28,976,911	21,669	0.0007	0.9993	99.96
2.5	29,963,707	109,876	0.0037	0.9963	99.89
3.5	33,294,616	1,237,453	0.0372	0.9628	99.52
4.5	30,269,057	694,397	0.0229	0.9771	95.82
5.5	29,407,168	245,107	0.0083	0.9917	93.62
6.5	27,635,937	66,806	0.0024	0.9976	92.84
7.5	24,429,825	191,683	0.0078	0.9922	92.62
8.5	22,399,463	131,953	0.0059	0.9941	91.89
9.5	23,020,749	713,351	0.0310	0.9690	91.35
10.5	23,123,575	740,491	0.0320	0.9680	88.52
11.5	19,000,120	645,067	0.0340	0.9660	85.69
12.5	19,025,287	1,396	0.0001	0.9999	82.78
13.5	19,448,905	363,970	0.0187	0.9813	82.77
14.5	18,109,314	192,661	0.0106	0.9894	81.22
15.5	18,367,518	854,213	0.0465	0.9535	80.36
16.5	17,906,546	511,535	0.0286	0.9714	76.62
17.5	16,168,865	741,872	0.0459	0.9541	74.43
18.5	15,300,139	523,873	0.0342	0.9658	71.02
19.5	14,929,140	984,193	0.0659	0.9341	68.58
20.5	8,942,767	1,416,705	0.1584	0.8416	64.06
21.5	7,104,544	1,644,066	0.2314	0.7686	53.91
22.5	5,463,384	795,162	0.1455	0.8545	41.44
23.5	4,846,100	564,054	0.1164	0.8836	35.41
24.5	4,649,094	568,446	0.1223	0.8777	31.29
25.5	3,474,539	589,707	0.1697	0.8303	27.46
26.5	3,613,755	1,519,234	0.4204	0.5796	22.80
27.5	2,709,567	1,051,084	0.3879	0.6121	13.21
28.5	1,889,292	489,054	0.2589	0.7411	8.09
29.5	1,436,128	286,818	0.1997	0.8003	5.99
30.5	1,430,427	315,237	0.2204	0.7796	4.80
31.5	1,115,190	265,184	0.2378	0.7622	3.74
32.5	1,029,684	102,166	0.0992	0.9008	2.85
33.5	1,035,511	331,441	0.3201	0.6799	2.57
34.5	1,219,623	682,112	0.5593	0.4407	1.75
35.5	983,502	543,830	0.5530	0.4470	0.77
36.5	587,586	323,667	0.5508	0.4492	0.34
37.5	349,336	123,645	0.3539	0.6461	0.15
38.5	225,691	47,966	0.2125	0.7875	0.10

BONNEVILLE POWER ADMINISTRATION

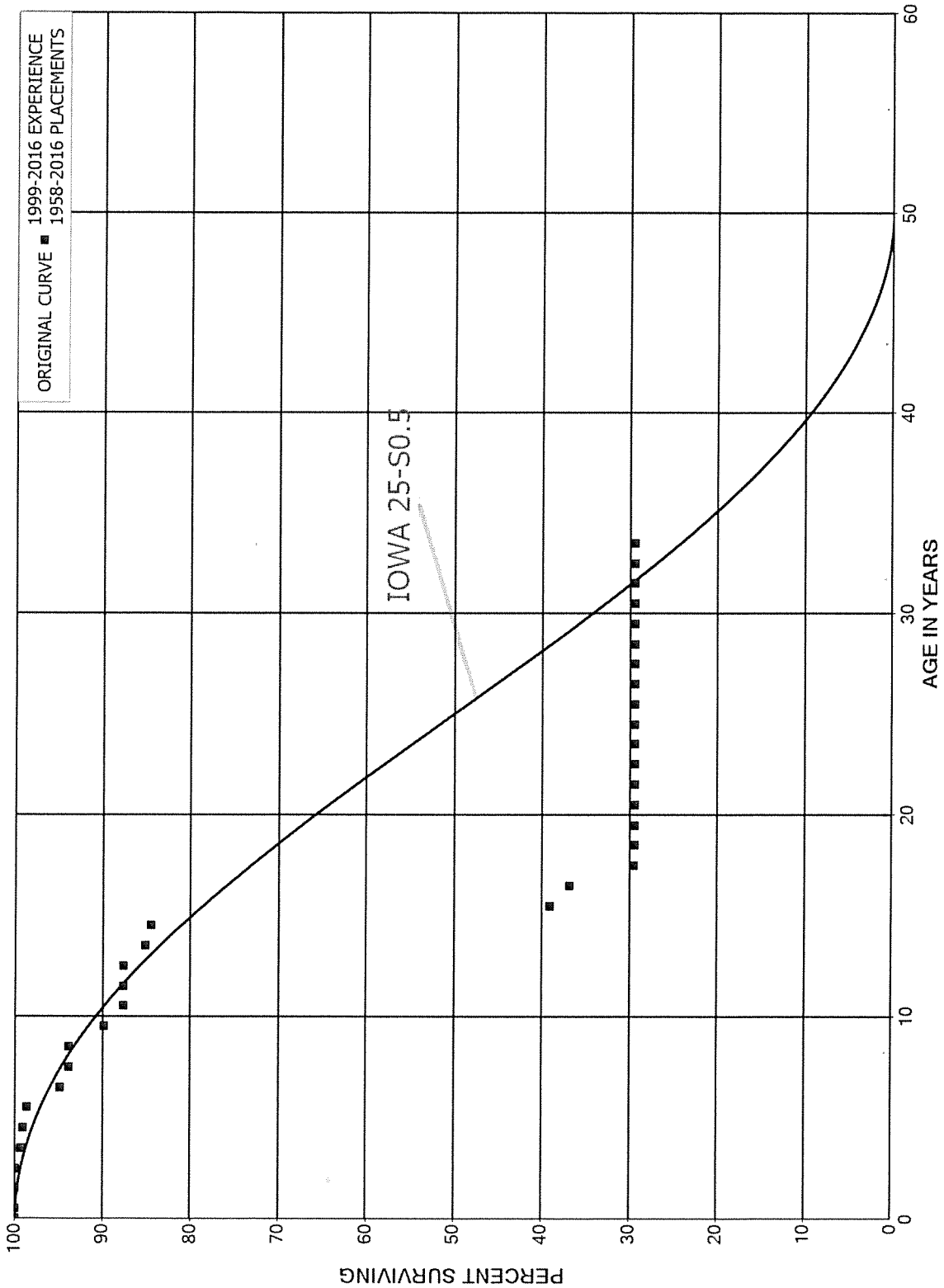
ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2016 EXPERIENCE BAND 1996-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	188,887	100,123	0.5301	0.4699	0.08
40.5	88,764	61,772	0.6959	0.3041	0.04
41.5	77,549	61,719	0.7959	0.2041	0.01
42.5	33,406	17,576	0.5261	0.4739	0.00
43.5	15,830	15,830	1.0000		0.00
44.5	6,705	6,705	1.0000		
45.5					
46.5					
47.5	21,537	21,537	1.0000		
48.5					

BONNEVILLE POWER ADMINISTRATION
ACCOUNT 397.1 COMMUNICATION EQUIPMENT - TOWERS AND BUILDINGS
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - TOWERS AND BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2016 EXPERIENCE BAND 1999-2016

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	50,872,744		0.0000	1.0000	100.00
0.5	50,328,657	6,387	0.0001	0.9999	100.00
1.5	37,936,737	4	0.0000	1.0000	99.99
2.5	43,952,318	305,412	0.0069	0.9931	99.99
3.5	40,417,829	75,337	0.0019	0.9981	99.29
4.5	25,044,893	132,037	0.0053	0.9947	99.11
5.5	28,259,539	1,071,144	0.0379	0.9621	98.58
6.5	27,556,686	286,327	0.0104	0.9896	94.85
7.5	27,276,977	15,395	0.0006	0.9994	93.86
8.5	29,435,412	1,255,166	0.0426	0.9574	93.81
9.5	28,384,398	684,563	0.0241	0.9759	89.81
10.5	27,870,330	546	0.0000	1.0000	87.64
11.5	28,039,885	24,342	0.0009	0.9991	87.64
12.5	28,898,985	777,233	0.0269	0.9731	87.57
13.5	28,320,758	244,340	0.0086	0.9914	85.21
14.5	28,138,235	15,109,674	0.5370	0.4630	84.48
15.5	1,461,975	83,979	0.0574	0.9426	39.11
16.5	1,303,504	260,848	0.2001	0.7999	36.87
17.5	738,235	2,676	0.0036	0.9964	29.49
18.5	661,699		0.0000	1.0000	29.38
19.5	59,072		0.0000	1.0000	29.38
20.5	59,072		0.0000	1.0000	29.38
21.5	136,850		0.0000	1.0000	29.38
22.5	136,850		0.0000	1.0000	29.38
23.5	21,528		0.0000	1.0000	29.38
24.5	21,528		0.0000	1.0000	29.38
25.5	7,629		0.0000	1.0000	29.38
26.5	7,629		0.0000	1.0000	29.38
27.5	94,253		0.0000	1.0000	29.38
28.5	94,253		0.0000	1.0000	29.38
29.5	82,860		0.0000	1.0000	29.38
30.5	188,273		0.0000	1.0000	29.38
31.5	105,570		0.0000	1.0000	29.38
32.5	157		0.0000	1.0000	29.38
33.5					29.38
34.5					
35.5					
36.5					
37.5					
38.5					

BONNEVILLE POWER ADMINISTRATION

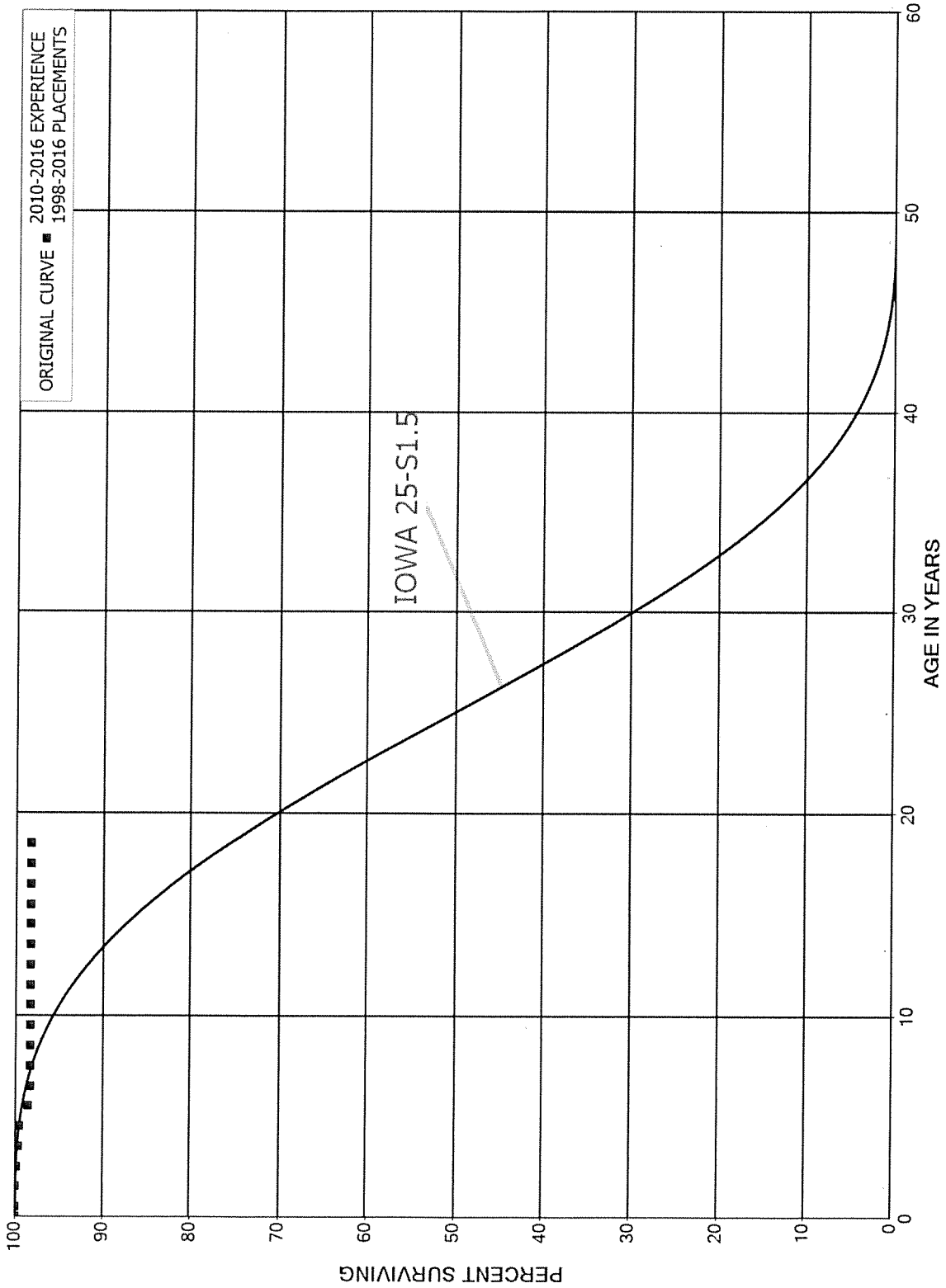
ACCOUNT 397.1 COMMUNICATION EQUIPMENT - TOWERS AND BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2016 EXPERIENCE BAND 1999-2016

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 397.2 COMMUNICATION EQUIPMENT - FIBER OPTICS
ORIGINAL AND SMOOTH SURVIVOR CURVES



BONNEVILLE POWER ADMINISTRATION

ACCOUNT 397.2 COMMUNICATION EQUIPMENT - FIBER OPTICS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2016 EXPERIENCE BAND 2010-2016

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	67,206,722		0.0000	1.0000	100.00
0.5	66,078,489	66,134	0.0010	0.9990	100.00
1.5	32,956,302	32,683	0.0010	0.9990	99.90
2.5	30,194,919	64,638	0.0021	0.9979	99.80
3.5	27,905,292	34,143	0.0012	0.9988	99.59
4.5	17,003,149	168,240	0.0099	0.9901	99.47
5.5	17,025,479	42,987	0.0025	0.9975	98.48
6.5	25,269,737		0.0000	1.0000	98.23
7.5	38,424,755		0.0000	1.0000	98.23
8.5	51,033,050		0.0000	1.0000	98.23
9.5	52,769,650		0.0000	1.0000	98.23
10.5	47,388,834		0.0000	1.0000	98.23
11.5	111,992,365		0.0000	1.0000	98.23
12.5	136,069,632		0.0000	1.0000	98.23
13.5	121,793,367		0.0000	1.0000	98.23
14.5	108,945,154		0.0000	1.0000	98.23
15.5	107,179,665		0.0000	1.0000	98.23
16.5	107,179,665		0.0000	1.0000	98.23
17.5	37,789,362		0.0000	1.0000	98.23
18.5					98.23

PART VIII. NET SALVAGE STATISTICS

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
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-
1984	27,614	12,022	44	1	0	12,021-	44-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
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-
2011	423,838	261,329	62	316,929	75	55,601	13
2012	1,131,798	443,074	39	22,701	2	420,372-	37-
2013	288,550	571,652	198	4,095	1	567,557-	197-
2014	329,452	626,245	190	23,873	7	602,372-	183-
2015	518,586	172,009	33	86,260	17	85,749-	17-
2016	2,785,852	266,959	10	57,681	2	209,277-	8-
TOTAL	14,648,379	6,812,857	47	1,473,149	10	5,339,708-	36-
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-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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
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-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
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-
09-11	319,971	169,526	53	107,265	34	62,261-	19-
10-12	632,735	282,948	45	114,832	18	168,116-	27-
11-13	614,729	425,352	69	114,575	19	310,776-	51-
12-14	583,267	546,990	94	16,890	3	530,101-	91-
13-15	378,863	456,635	121	38,076	10	418,559-	110-
14-16	1,211,297	355,071	29	55,938	5	299,133-	25-
FIVE-YEAR AVERAGE							
12-16	1,010,848	415,988	41	38,922	4	377,066-	37-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 353 STATION 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
1983	2,627,834	308,388	12	444,498	17	136,110	5

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
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-
2011	3,415,606	1,790,457	52	1,141,471	33	648,986-	19-
2012	11,390,447	3,808,977	33	1,125,043	10	2,683,934-	24-
2013	12,294,747	2,938,520	24	566,618	5	2,371,902-	19-
2014	12,440,596	4,088,071	33	784,471	6	3,303,600-	27-
2015	17,666,284	4,921,421	28	352,243	2	4,569,178-	26-
2016	199,301,702	10,662,054	5	494,047	0	10,168,006-	5-
TOTAL	682,930,055	102,386,946	15	93,426,303	14	8,960,643-	1-
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

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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
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

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
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-
09-11	14,013,951	3,828,499	27	2,485,601	18	1,342,898-	10-
10-12	14,041,565	3,441,813	25	2,142,638	15	1,299,175-	9-
11-13	9,033,600	2,845,985	32	944,377	10	1,901,607-	21-
12-14	12,041,930	3,611,856	30	825,377	7	2,786,479-	23-
13-15	14,133,876	3,982,671	28	567,778	4	3,414,893-	24-
14-16	76,469,527	6,557,182	9	543,587	1	6,013,595-	8-
FIVE-YEAR AVERAGE							
12-16	50,618,755	5,283,808	10	664,485	1	4,619,324-	9-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
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-
1983	13,892	2,750	20	15,299	110	12,549	90

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ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
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-
2011	389,739	276,202	71	1,694,744	435	1,418,542	364
2012	1,220,768	1,936,192	159	677,267	55	1,258,925-	103-
2013	61,771	86,317	140	4,674	8	81,644-	132-
2014	376,309	387,357	103	291,366	77	95,991-	26-
2015	206,637	1,029,416	498	503,965	244	525,451-	254-
2016	100,017	106,203	106	240,967	241	134,764	135
TOTAL	28,571,375	13,914,096	49	8,292,719	29	5,621,376-	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

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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
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-

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ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-	
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-
09-11	354,475	204,058	58	566,600	160	362,542	102
10-12	683,655	832,603	122	792,355	116	40,248-	6-
11-13	557,426	766,237	137	792,228	142	25,991	5
12-14	552,949	803,289	145	324,436	59	478,853-	87-
13-15	214,906	501,030	233	266,668	124	234,362-	109-
14-16	227,654	507,659	223	345,433	152	162,226-	71-
FIVE-YEAR AVERAGE							
12-16	393,100	709,097	180	343,648	87	365,449-	93-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
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-
1983	169,036	227,010	134	1,549	1	225,461-	133-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
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-
2011	1,793,030	2,503,100	140	418,472	23	2,084,628-	116-
2012	705,600	3,362,520	477	109,450	16	3,253,070-	461-
2013	701,176	1,669,025	238	3,452	0	1,665,573-	238-
2014	5,394,609	4,486,661	83	3,115,085	58	1,371,577-	25-
2015	1,702,468	2,200,027	129	548,244	32	1,651,783-	97-
2016	1,808,790	2,809,943	155		0	2,809,943-	155-
TOTAL	33,425,346	40,922,342	122	7,045,453	21	33,876,889-	101-
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

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ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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
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-

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YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
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-
09-11	1,651,037	2,190,181	133	162,502	10	2,027,679-	123-
10-12	1,684,966	2,944,900	175	198,985	12	2,745,915-	163-
11-13	1,066,602	2,511,548	235	177,125	17	2,334,424-	219-
12-14	2,267,128	3,172,736	140	1,075,996	47	2,096,740-	92-
13-15	2,599,418	2,785,238	107	1,222,260	47	1,562,978-	60-
14-16	2,968,623	3,165,544	107	1,221,110	41	1,944,434-	65-
FIVE-YEAR AVERAGE							
12-16	2,062,529	2,905,635	141	755,246	37	2,150,389-	104-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356 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-
1983	126,086	78,715	62	28,520	23	50,195-	40-

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ACCOUNT 356 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
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-
2011	1,387,754	2,697,996	194	257,792	19	2,440,204-	176-
2012	1,001,348	2,354,960	235		0	2,354,960-	235-
2013	457,131	721,173	158		0	721,173-	158-
2014	3,511,919	5,680,516	162	1,183,486	34	4,497,030-	128-
2015	1,871,496	5,956,865	318	455,546	24	5,501,319-	294-
2016	435,930	4,720,353		27,478	6	4,692,875-	
TOTAL	42,348,844	40,809,228	96	8,582,175	20	32,227,053-	76-
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

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356 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							
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
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-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356 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							
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-
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-
09-11	881,661	1,523,147	173	115,239	13	1,407,908-	160-
10-12	1,188,846	2,262,952	190	115,239	10	2,147,713-	181-
11-13	948,744	1,924,710	203	85,931	9	1,838,779-	194-
12-14	1,656,799	2,918,883	176	394,495	24	2,524,388-	152-
13-15	1,946,849	4,119,518	212	546,344	28	3,573,174-	184-
14-16	1,939,782	5,452,578	281	555,503	29	4,897,075-	252-
FIVE-YEAR AVERAGE							
12-16	1,455,565	3,886,773	267	333,302	23	3,553,471-	244-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
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							
1996							

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	1,116,356		0		0		0
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	7,328	4,371	60		0	4,371-	60-
2015							
2016							
TOTAL	1,177,910	7,108	1	2,322	0	4,786-	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-	

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
72-74		347				347-	
73-75							
74-76							
75-77							
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							
09-11							
10-12							
11-13							
12-14	2,443	1,457	60		0	1,457-	60-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	2,443	1,457	60		0	1,457-	60-
14-16	2,443	1,457	60		0	1,457-	60-
FIVE-YEAR AVERAGE							
12-16	1,466	874	60		0	874-	60-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
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							
1992							

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993							
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
2011	70,592		0		0		0
2012							
2013	6,098	3,003	49		0	3,003-	49-
2014							
2015	5,534	5,614	101		0	5,614-	101-
2016			0		0		0
TOTAL	1,110,326	188,822	17	9,264	1	179,558-	16-
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

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
64-66	383		0		0		0
65-67	898		0		0		0
66-68	550		0		0		0
67-69	550		0		0		0
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-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
07-09	16,728	1,528	9		0	1,528-	9-
08-10	8,848	2,757	31	1,983	22	773-	9-
09-11	32,379	2,757	9	1,983	6	773-	2-
10-12	29,042	1,229	4	1,983	7	755	3
11-13	25,563	1,001	4		0	1,001-	4-
12-14	2,033	1,001	49		0	1,001-	49-
13-15	3,877	2,872	74		0	2,872-	74-
14-16	1,845	1,871	101		0	1,871-	101-
FIVE-YEAR AVERAGE							
12-16	2,326	1,723	74		0	1,723-	74-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
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-
1985	136,412	45,215	33		0	45,215-	33-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
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							
2011	17,475	33,850	194		0	33,850-	194-
2012	1,002	20,232		16,556		3,676-	367-
2013							
2014	1,276,119	255,706	20		0	255,706-	20-
2015	654,376	597,346	91		0	597,346-	91-
2016	108,353	317,960	293		0	317,960-	293-
TOTAL	7,252,057	2,469,398	34	94,810	1	2,374,588-	33-
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-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
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-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
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-
09-11	7,521	13,086	174		0	13,086-	174-
10-12	6,159	18,027	293	5,519	90	12,509-	203-
11-13	6,159	18,027	293	5,519	90	12,509-	203-
12-14	425,707	91,979	22	5,519	1	86,460-	20-
13-15	643,498	284,350	44		0	284,350-	44-
14-16	679,616	390,337	57		0	390,337-	57-
FIVE-YEAR AVERAGE							
12-16	407,970	238,249	58	3,311	1	234,937-	58-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.1 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
1983	208,837		0		0		0

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - ROLLING STOCK

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
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
2011	154,560		0	42,759	28	42,759	28
2012	2,954,070	72,791-	2-	197,557	7	270,349	9
2013	590,965	267	0	28,803	5	28,536	5
2014	1,602,513	3,799-	0	250,291	16	254,090	16
2015	1,221,612		0	130,511	11	130,511	11
2016	446,361		0	23,974	5	23,974	5
TOTAL	18,541,993	45,871-	0	2,227,214	12	2,273,086	12
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

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.1 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							
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
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

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.1 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							
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
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
09-11	1,132,582	457	0	92,126	8	91,670	8
10-12	2,094,531	23,818-	1-	144,535	7	168,354	8
11-13	1,233,198	24,175-	2-	89,707	7	113,881	9
12-14	1,715,849	25,441-	1-	158,884	9	184,325	11
13-15	1,138,363	1,177-	0	136,535	12	137,713	12
14-16	1,090,162	1,266-	0	134,925	12	136,192	12
FIVE-YEAR AVERAGE							
12-16	1,363,104	15,265-	1-	126,227	9	141,492	10

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.2 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							
1996							

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - HELICOPTERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
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
2011							
2012							
2013							
2014							
2015							
2016							
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							

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.2 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							
72-74							
73-75							
74-76							
75-77							
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
09-11	820,799		0	270,167	33	270,167	33
10-12	820,799		0	270,167	33	270,167	33
11-13							
12-14							

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.2 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							
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16							

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.3 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							
1989							

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - AIRPLANES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
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
2011							
2012							
2013							
2014							
2015							
2016							
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							

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.3 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							
58-60							
59-61							
60-62							
61-63							
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

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.3 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							
99-01	9,142		0		0		0
00-02							
01-03							
02-04							
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-
09-11	530,195		0		0		0
10-12	530,195		0		0		0
11-13							
12-14							
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16							

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 396 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
1982	144,874		0		0		0

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
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	1,903,544		0		0		0
2011	1,382,004		0	4,185	0	4,185	0
2012	3,493,862	140,965-	4-	529,883	15	670,849	19
2013	945,531	1,583	0	221,694	23	220,111	23
2014	2,919,543	240	0	356,327	12	356,087	12
2015	354,023		0	41,594	12	41,594	12
2016	77,900		0	12,176	16	12,176	16
TOTAL	18,962,250	677,250	4	1,492,524	8	815,274	4
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

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 396 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							
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
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

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 396 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							
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
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	654,618	4	0	3,666	1	3,662	1
09-11	1,115,286	4	0	5,061	0	5,057	0
10-12	2,259,803	46,988-	2-	178,023	8	225,011	10
11-13	1,940,466	46,461-	2-	251,921	13	298,382	15
12-14	2,452,979	46,381-	2-	369,302	15	415,682	17
13-15	1,406,366	608	0	206,539	15	205,931	15
14-16	1,117,156	80	0	136,699	12	136,619	12
FIVE-YEAR AVERAGE							
12-16	1,558,172	27,828-	2-	232,335	15	260,164	17

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - TOWERS AND BUILDINGS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011	2,062,263	15,902	1		0	15,902-	1-
2012	2,353,158	149	0		0	149-	0
2013	6,387	2,403	38		0	2,403-	38-
2014	21,410	17,901	84		0	17,901-	84-
2015	305,412	73,990	24		0	73,990-	24-
2016	5,282	18,461	349		0	18,461-	349-
TOTAL	4,753,913	128,806	3		0	128,806-	3-
THREE-YEAR MOVING AVERAGES							
11-13	1,473,936	6,151	0		0	6,151-	0
12-14	793,652	6,818	1		0	6,818-	1-
13-15	111,070	31,431	28		0	31,431-	28-
14-16	110,702	36,784	33		0	36,784-	33-
FIVE-YEAR AVERAGE							
12-16	538,330	22,581	4		0	22,581-	4-

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 397.2 COMMUNICATION EQUIPMENT - FIBER OPTICS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011	66,134	38,277	58		0	38,277-	58-
2012	32,683	123,456	378		0	123,456-	378-
2013	64,638	1,256	2		0	1,256-	2-
2014	34,143	100,067	293		0	100,067-	293-
2015	168,240	29,349	17		0	29,349-	17-
2016	42,987	6,540	15		0	6,540-	15-
TOTAL	408,825	298,945	73		0	298,945-	73-
THREE-YEAR MOVING AVERAGES							
11-13	54,485	54,330	100		0	54,330-	100-
12-14	43,822	74,926	171		0	74,926-	171-
13-15	89,007	43,557	49		0	43,557-	49-
14-16	81,790	45,319	55		0	45,319-	55-
FIVE-YEAR AVERAGE							
12-16	68,538	52,134	76		0	52,134-	76-

PART IX. DETAILED DEPRECIATION CALCULATIONS

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 303 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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	1,880,849	366,990	2,868,880	16.75	171,276
1994	93,878.00	52,220	10,189	83,689	17.75	4,715
1996	2,714,281.00	1,374,105	268,114	2,446,167	19.75	123,857
1998	2,290,639.00	1,045,104	203,920	2,086,719	21.75	95,941
2010	1,223,870.92	191,230	37,313	1,186,558	33.75	35,157
	9,558,538.92	4,543,508	886,526	8,672,013		430,946

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.1 4.51

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 350.1 LAND AND LAND RIGHTS - SUBSTATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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	4,483	4,399	3,877	13.75	282
2004	206,686.00	84,396	82,817	123,869	17.75	6,979
2006	5,245,671.06	1,792,288	1,758,753	3,486,918	19.75	176,553
2007	129,506.23	39,931	39,184	90,322	20.75	4,353
2008	280,257.95	77,071	75,629	204,629	21.75	9,408
2009	16,405,763.42	3,964,781	3,890,596	12,515,167	22.75	550,117
2010	586,486.08	122,183	119,897	466,589	23.75	19,646
2011	6,050,115.40	1,058,770	1,038,959	5,011,156	24.75	202,471
2012	210,706.48	29,851	29,292	181,414	25.75	7,045
2015	195,108.82	8,130	7,978	187,131	28.75	6,509
	29,318,577.64	7,181,884	7,047,504	22,271,074		983,363

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 3.35

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 350.11 LAND AND LAND RIGHTS - LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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						
2009	515,331.53	74,723	99,433	415,899	42.75	9,729
2010	18,239,639.63	2,279,955	3,033,909	15,205,731	43.75	347,560
2012	89,748.98	7,629	10,152	79,597	45.75	1,740
	18,844,720.14	2,362,307	3,143,494	15,701,226		359,029

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.7 1.91

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (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-R2.5						
NET SALVAGE PERCENT.. -25						
1940	418,080.96	417,334	362,423	160,178	14.10	11,360
1941	833,391.32	826,099	717,404	324,335	14.49	22,383
1942	598,750.00	589,237	511,708	236,730	14.89	15,899
1943	554,029.00	541,169	469,964	222,572	15.30	14,547
1944	14,906.00	14,446	12,545	6,088	15.73	387
1945	31,901.00	30,670	26,635	13,241	16.16	819
1946	151,567.00	144,502	125,489	63,970	16.61	3,851
1947	56,099.00	53,023	46,046	24,078	17.07	1,411
1948	253,116.47	237,072	205,879	110,517	17.55	6,297
1949	61,765.00	57,309	49,769	27,437	18.04	1,521
1950	623,311.69	572,777	497,413	281,727	18.54	15,196
1951	376,625.79	342,664	297,578	173,204	19.05	9,092
1952	307,593.00	276,999	240,553	143,938	19.57	7,355
1953	1,373,283.78	1,223,441	1,062,466	654,139	20.11	32,528
1954	814,115.00	717,439	623,041	394,603	20.65	19,109
1955	831,220.54	724,201	628,914	410,112	21.21	19,336
1956	513,554.71	442,209	384,025	257,918	21.78	11,842
1957	971,197.00	826,209	717,500	496,496	22.36	22,205
1958	513,365.00	431,227	374,488	267,218	22.96	11,638
1959	276,013.00	228,894	198,777	146,239	23.56	6,207
1960	113,743.00	93,086	80,838	61,341	24.17	2,538
1961	378,023.00	305,187	265,032	207,497	24.79	8,370
1962	495,547.00	394,400	342,506	276,928	25.43	10,890
1963	157,566.00	123,605	107,342	89,616	26.07	3,438
1964	539,500.00	416,959	362,097	312,278	26.72	11,687
1965	164,570.00	125,250	108,770	96,942	27.38	3,541
1966	467,456.49	350,177	304,102	280,219	28.05	9,990
1967	1,034,275.00	762,222	661,932	630,912	28.73	21,960
1968	2,457,835.35	1,781,040	1,546,698	1,525,596	29.42	51,856
1969	1,831,414.99	1,304,563	1,132,914	1,156,355	30.11	38,404
1970	11,207,022.05	7,842,954	6,811,011	7,197,767	30.81	233,618
1971	1,328,848.02	912,869	792,758	868,302	31.53	27,539
1972	2,187,551.00	1,475,038	1,280,959	1,453,480	32.24	45,083
1973	2,031,811.00	1,343,535	1,166,758	1,373,006	32.97	41,644
1974	955,300.00	619,237	537,760	656,365	33.70	19,477
1975	3,409,188.00	2,164,238	1,879,477	2,382,008	34.45	69,144
1976	1,684,630.24	1,047,187	909,402	1,196,386	35.19	33,998
1977	2,113,954.00	1,285,363	1,116,240	1,526,202	35.95	42,453
1978	1,155,607.00	686,965	596,577	847,932	36.71	23,098
1979	789,637.00	458,552	398,218	588,828	37.48	15,710
1980	1,502,150.00	851,400	739,376	1,138,312	38.26	29,752
1981	1,800,663.23	995,519	864,533	1,386,296	39.04	35,510
1982	1,619,771.00	872,652	757,832	1,266,882	39.83	31,807

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (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-R2.5						
NET SALVAGE PERCENT.. -25						
1983	4,742,156.00	2,487,083	2,159,843	3,767,852	40.63	92,736
1984	6,751,826.77	3,444,613	2,991,385	5,448,398	41.43	131,509
1985	5,544,300.00	2,748,379	2,386,759	4,543,616	42.24	107,567
1986	5,151,573.00	2,479,195	2,152,993	4,286,473	43.05	99,570
1987	7,694,366.00	3,590,287	3,117,892	6,500,066	43.87	148,167
1988	8,648,353.00	3,907,218	3,393,123	7,417,318	44.70	165,936
1989	26,052,282.98	11,383,871	9,886,029	22,679,325	45.53	498,118
1990	3,569,455.00	1,506,176	1,308,000	3,153,819	46.37	68,014
1991	6,276,697.00	2,554,380	2,218,285	5,627,586	47.21	119,203
1992	3,157,930.00	1,237,237	1,074,446	2,872,966	48.06	59,779
1993	7,871,593.00	2,963,064	2,573,196	7,266,295	48.92	148,534
1994	27,396,523.16	9,892,200	8,590,626	25,655,028	49.78	515,368
1995	11,297,481.00	3,905,680	3,391,787	10,730,064	50.64	211,889
1996	12,002,084.00	3,962,788	3,441,381	11,561,224	51.51	224,446
1997	5,652,604.30	1,778,521	1,544,511	5,521,244	52.38	105,407
1998	7,909,205.88	2,364,259	2,053,180	7,833,327	53.26	147,077
1999	5,383,929.04	1,523,854	1,323,352	5,406,559	54.15	99,844
2000	1,548,591.07	413,687	359,256	1,576,483	55.04	28,642
2001	2,823,507.29	709,406	616,065	2,913,319	55.93	52,089
2002	6,650,448.96	1,564,019	1,358,232	6,954,829	56.83	122,380
2003	7,177,586.81	1,572,699	1,365,770	7,606,214	57.73	131,755
2004	6,294,413.04	1,278,002	1,109,848	6,758,168	58.63	115,268
2005	6,789,756.79	1,268,242	1,101,372	7,385,824	59.54	124,048
2006	12,039,711.77	2,053,222	1,783,067	13,266,573	60.45	219,464
2007	8,059,401.62	1,242,055	1,078,630	8,995,622	61.37	146,580
2008	6,164,894.87	848,752	737,077	6,969,042	62.29	111,881
2009	10,182,984.94	1,234,687	1,072,232	11,656,499	63.21	184,409
2010	9,604,826.35	1,005,025	872,788	11,133,245	64.14	173,577
2011	17,107,848.48	1,506,132	1,307,961	20,076,850	65.07	308,542
2012	21,907,475.78	1,564,741	1,358,859	26,025,486	66.00	394,326
2013	22,752,178.72	1,243,122	1,079,557	27,360,666	66.94	408,734
2014	17,359,357.87	657,269	570,788	21,128,409	67.88	311,261
2015	18,227,385.38	384,142	333,598	22,450,634	68.82	326,223
2016	41,466,258.98	259,164	225,064	51,607,760	69.65	740,959
	420,258,937.48	115,442,090	100,252,701	425,070,971		7,887,792

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.9 1.88

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. -10						
1940	100,893.40	98,380	110,983			
1941	724,762.15	699,975	797,238			
1942	1,006,859.74	963,077	1,107,546			
1943	493,761.71	467,582	539,748	3,390	6.26	542
1944	7,098.00	6,656	7,683	125	6.64	19
1945	217,053.00	201,459	232,552	6,206	7.03	883
1946	290,132.06	266,521	307,655	11,490	7.42	1,549
1947	10,734.00	9,758	11,264	543	7.81	70
1948	978,511.35	880,228	1,016,080	60,282	8.20	7,351
1949	1,970,696.47	1,753,961	2,024,663	143,103	8.59	16,659
1950	612,341.72	539,009	622,198	51,378	8.99	5,715
1951	2,075,247.58	1,806,426	2,085,226	197,546	9.39	21,038
1952	1,858,444.94	1,600,004	1,846,945	197,344	9.78	20,178
1953	6,435,192.45	5,477,366	6,322,730	755,982	10.18	74,261
1954	2,748,348.43	2,311,738	2,668,526	354,657	10.59	33,490
1955	4,663,235.23	3,876,818	4,475,157	654,402	10.99	59,545
1956	5,436,513.91	4,465,210	5,154,360	825,805	11.40	72,439
1957	6,798,262.11	5,515,539	6,366,794	1,111,294	11.81	94,098
1958	3,408,327.88	2,731,039	3,152,541	596,620	12.22	48,823
1959	4,529,734.21	3,584,211	4,137,390	845,318	12.63	66,929
1960	2,435,484.75	1,902,703	2,196,362	482,671	13.04	37,015
1961	4,327,065.65	3,336,077	3,850,959	908,813	13.46	67,520
1962	2,529,434.27	1,924,181	2,221,155	561,223	13.88	40,434
1963	1,950,716.18	1,463,899	1,689,834	455,954	14.30	31,885
1964	772,915.91	571,909	660,176	190,032	14.73	12,901
1965	2,597,514.57	1,894,682	2,187,103	670,163	15.16	44,206
1966	7,943,489.59	5,710,702	6,592,078	2,145,761	15.59	137,637
1967	8,699,589.38	6,162,789	7,113,939	2,455,609	16.02	153,284
1968	7,981,185.55	5,569,942	6,429,594	2,349,710	16.45	142,840
1969	8,529,349.00	5,860,831	6,765,378	2,616,906	16.89	154,938
1970	26,863,706.51	18,163,546	20,966,865	8,583,212	17.34	494,995
1971	9,156,736.71	6,092,700	7,033,033	3,039,377	17.78	170,944
1972	11,266,283.15	7,372,419	8,510,261	3,882,650	18.23	212,981
1973	12,557,881.72	8,079,477	9,326,444	4,487,226	18.68	240,216
1974	13,111,004.98	8,291,124	9,570,757	4,851,348	19.13	253,599
1975	22,916,719.30	14,234,422	16,431,329	8,777,062	19.59	448,038
1976	20,665,323.67	12,603,450	14,548,637	8,183,219	20.05	408,141
1977	21,040,336.56	12,590,537	14,533,731	8,610,639	20.52	419,622
1978	33,439,634.21	19,626,256	22,655,326	14,128,272	20.99	673,095
1979	15,258,053.55	8,779,804	10,134,858	6,649,001	21.46	309,832
1980	16,097,587.39	9,073,952	10,474,404	7,232,942	21.94	329,669
1981	35,970,999.03	19,845,776	22,908,726	16,659,373	22.43	742,727
1982	32,619,960.26	17,614,094	20,332,612	15,549,344	22.91	678,714

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. -10						
1983	35,797,277.45	18,900,962	21,818,092	17,558,913	23.40	750,381
1984	46,324,678.24	23,893,296	27,580,931	23,376,215	23.90	978,084
1985	34,623,477.32	17,434,929	20,125,795	17,960,030	24.40	736,067
1986	20,064,544.69	9,853,377	11,374,124	10,696,875	24.91	429,421
1987	32,441,011.68	15,526,949	17,923,342	17,761,771	25.42	698,732
1988	17,607,009.88	8,203,388	9,469,480	9,898,231	25.94	381,582
1989	67,513,194.19	30,580,641	35,300,385	38,964,129	26.47	1,472,011
1990	52,557,347.41	23,125,233	26,694,327	31,118,755	27.00	1,152,546
1991	93,453,008.67	39,885,744	46,041,616	56,756,694	27.54	2,060,882
1992	116,175,613.81	48,050,234	55,466,194	72,326,981	28.08	2,575,747
1993	73,194,177.46	29,289,236	33,809,668	46,703,927	28.63	1,631,293
1994	231,164,625.07	89,336,574	103,124,570	151,156,518	29.19	5,178,366
1995	58,831,641.05	21,916,963	25,299,575	39,415,230	29.76	1,324,436
1996	103,503,417.09	37,091,278	42,815,858	71,037,901	30.34	2,341,394
1997	75,320,374.97	25,923,691	29,924,692	52,927,720	30.92	1,711,763
1998	44,917,747.18	14,801,116	17,085,485	32,324,037	31.52	1,025,509
1999	22,843,361.72	7,192,050	8,302,054	16,825,644	32.12	523,837
2000	41,555,755.41	12,464,109	14,387,790	31,323,541	32.73	957,028
2001	55,934,526.88	15,915,442	18,371,794	43,156,186	33.36	1,293,651
2002	84,390,356.55	22,691,217	26,193,326	66,636,066	34.00	1,959,884
2003	74,104,191.79	18,766,294	21,662,640	59,851,971	34.64	1,727,828
2004	131,628,880.82	31,178,012	35,989,953	108,801,816	35.31	3,081,332
2005	95,610,944.29	21,080,683	24,334,226	80,837,813	35.98	2,246,743
2006	78,154,961.09	15,913,991	18,370,119	67,600,338	36.67	1,843,478
2007	66,384,129.80	12,364,907	14,273,278	58,749,265	37.38	1,571,676
2008	85,646,317.95	14,445,365	16,674,828	77,536,122	38.10	2,035,069
2009	122,058,699.30	18,349,939	21,182,025	113,082,544	38.85	2,910,748
2010	88,345,371.65	11,640,209	13,436,731	83,743,178	39.61	2,114,193
2011	163,482,777.93	18,421,893	21,265,085	158,565,971	40.39	3,925,872
2012	218,338,277.32	20,280,133	23,410,121	216,761,984	41.20	5,261,213
2013	132,172,717.76	9,563,754	11,039,801	134,350,189	42.04	3,195,770
2014	170,460,127.11	8,750,912	10,101,507	177,404,633	42.90	4,135,306
2015	148,064,844.82	4,306,318	4,970,945	157,900,384	43.81	3,604,209
2016	529,524,256.63	4,787,958	5,526,920	576,949,762	44.63	12,927,398
	3,775,286,767.21	955,947,026	1,103,468,117	3,049,347,327		86,492,271

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.3 2.29

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (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-R4						
NET SALVAGE PERCENT.. -30						
1929	133,720.00	158,700	129,460	44,376	6.53	6,796
1939	104,960.50	118,291	96,496	39,953	9.98	4,003
1940	926,103.00	1,036,828	845,794	358,140	10.41	34,403
1941	3,717,549.70	4,133,023	3,371,519	1,461,296	10.86	134,558
1942	66,665.00	73,572	60,016	26,648	11.33	2,352
1943	4,157,010.16	4,552,425	3,713,647	1,690,466	11.82	143,017
1944	918.00	997	813	380	12.34	31
1945	538,270.00	579,674	472,870	226,881	12.87	17,629
1946	509,048.00	543,261	443,166	218,596	13.43	16,277
1947	12,267.00	12,968	10,579	5,368	14.01	383
1948	324,789.00	339,976	277,336	144,890	14.61	9,917
1949	395,866.00	410,121	334,557	180,069	15.23	11,823
1950	9,191,955.00	9,422,572	7,686,476	4,263,066	15.86	268,794
1951	2,030,287.00	2,058,368	1,679,116	960,257	16.51	58,162
1952	7,157,832.60	7,174,947	5,852,972	3,452,210	17.17	201,061
1953	8,472,393.00	8,394,184	6,847,567	4,166,544	17.84	233,551
1954	12,534,470.12	12,271,133	10,010,193	6,284,618	18.52	339,342
1955	2,127,001.00	2,056,876	1,677,899	1,087,202	19.21	56,596
1956	14,607,470.55	13,948,513	11,378,518	7,611,194	19.91	382,280
1957	1,479,338.00	1,394,411	1,137,493	785,646	20.62	38,101
1958	5,492,839.00	5,109,878	4,168,390	2,972,301	21.33	139,348
1959	17,233.00	15,814	12,900	9,503	22.06	431
1960	696,341.00	630,049	513,963	391,280	22.80	17,161
1961	2,105,301.00	1,877,507	1,531,579	1,205,312	23.55	51,181
1962	11,274,623.00	9,908,139	8,082,577	6,574,433	24.30	270,553
1963	1,232,403.00	1,066,582	870,066	732,058	25.07	29,201
1964	12,555,555.97	10,696,442	8,725,637	7,596,586	25.85	293,872
1965	8,840,073.62	7,411,597	6,046,020	5,446,076	26.63	204,509
1966	4,065,186.00	3,351,953	2,734,360	2,550,382	27.43	92,978
1967	11,091,900.54	8,990,107	7,333,692	7,085,779	28.24	250,913
1968	34,489,801.02	27,463,849	22,403,671	22,433,070	29.06	771,957
1969	25,147,100.08	19,667,044	16,043,417	16,647,813	29.88	557,156
1970	26,578,101.28	20,399,224	16,640,694	17,910,838	30.72	583,035
1971	15,946,484.00	12,004,370	9,792,581	10,937,848	31.57	346,463
1972	14,930,298.00	11,019,292	8,989,002	10,420,385	32.42	321,418
1973	28,338,939.52	20,493,332	16,717,463	20,123,158	33.28	604,662
1974	6,501,009.00	4,603,176	3,755,047	4,696,265	34.15	137,519
1975	20,932,575.00	14,502,276	11,830,251	15,382,096	35.03	439,112
1976	32,750,272.88	22,184,740	18,097,231	24,478,124	35.92	681,462
1977	52,432,683.20	34,699,478	28,306,145	39,856,343	36.82	1,082,465
1978	7,713,142.00	4,984,163	4,065,838	5,961,247	37.72	158,039
1979	9,135,829.00	5,759,309	4,698,164	7,178,414	38.63	185,825
1980	14,136,594.00	8,686,527	7,086,046	11,291,526	39.55	285,500

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (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-R4						
NET SALVAGE PERCENT.. -30						
1981	61,381,398.99	36,737,995	29,969,068	49,826,751	40.47	1,231,202
1982	3,576,272.00	2,082,821	1,699,064	2,950,090	41.40	71,258
1983	28,556,913.00	16,171,209	13,191,685	23,932,302	42.33	565,374
1984	76,071,923.64	41,838,873	34,130,116	64,763,385	43.27	1,496,727
1985	219,397.00	117,053	95,486	189,730	44.22	4,291
1986	7,490,803.00	3,873,112	3,159,496	6,578,548	45.17	145,640
1987	100,491,089.00	50,304,935	41,036,317	89,602,099	46.12	1,942,804
1988	4,837,575.00	2,341,149	1,909,795	4,379,052	47.08	93,013
1989	2,055,602.00	960,605	783,615	1,888,668	48.04	39,314
1990	3,303,153.00	1,488,034	1,213,866	3,080,233	49.01	62,849
1991	1,062,521.00	460,794	375,893	1,005,384	49.98	20,116
1992	10,972,424.00	4,574,085	3,731,316	10,532,835	50.95	206,729
1993	14,161,475.00	5,665,284	4,621,463	13,788,454	51.92	265,571
1994	5,806,582.00	2,224,333	1,814,503	5,734,054	52.90	108,394
1995	825,569.00	302,224	246,540	826,700	53.88	15,343
1996	1,635,585.00	570,688	465,539	1,660,722	54.87	30,266
1997	15,963,262.00	5,298,670	4,322,397	16,429,844	55.85	294,178
1998	5,779,835.57	1,819,313	1,484,107	6,029,679	56.84	106,082
1999	1,211,428.16	360,752	294,284	1,280,573	57.82	22,148
2000	89,833.40	25,210	20,565	96,218	58.81	1,636
2001	1,404,164.97	369,957	301,793	1,523,621	59.80	25,479
2002	1,948,891.64	479,679	391,299	2,142,260	60.80	35,235
2003	23,213,241.99	5,315,113	4,335,810	25,841,405	61.79	418,213
2004	44,023,867.47	9,324,651	7,606,596	49,624,432	62.78	790,450
2005	66,580,759.28	12,948,626	10,562,858	75,992,129	63.78	1,191,473
2006	73,257,739.58	12,990,062	10,596,660	84,638,401	64.77	1,306,753
2007	1,181,539.95	189,036	154,206	1,381,796	65.77	21,010
2008	4,094,580.30	584,833	477,078	4,845,876	66.76	72,587
2009	468,605.28	58,805	47,970	561,217	67.76	8,282
2010	16,938,667.54	1,832,086	1,494,527	20,525,741	68.76	298,513
2011	9,882,558.85	897,643	732,253	12,115,074	69.76	173,668
2012	111,023,183.63	8,179,189	6,672,185	137,657,954	70.75	1,945,695
2013	6,943,557.90	391,124	319,060	8,707,565	71.75	121,360
2014	6,060,914.73	236,376	192,824	7,686,365	72.75	105,655
2015	59,339,586.65	1,285,948	1,049,014	76,092,449	73.75	1,031,762
2016	104,973,449.13	672,775	548,817	135,916,667	74.63	1,821,207
	1,291,720,149.39	557,178,730	454,519,286	1,224,716,908		25,554,113

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.9 1.98

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R2						
NET SALVAGE PERCENT.. -100						
1924	34.00	64	48	20	3.66	5
1925	1,244.00	2,316	1,741	747	3.94	190
1927	317.00	584	439	195	4.52	43
1937	1,610.00	2,799	2,105	1,115	7.45	150
1940	24,082.72	41,093	30,898	17,267	8.37	2,063
1941	263,783.90	447,230	336,271	191,297	8.68	22,039
1942	32,221.43	54,268	40,804	23,639	9.00	2,627
1943	25,685.07	42,971	32,310	19,060	9.32	2,045
1944	18,430.00	30,613	23,018	13,842	9.66	1,433
1945	28,720.42	47,374	35,620	21,821	9.99	2,184
1946	29,361.76	48,071	36,144	22,580	10.34	2,184
1947	122,346.97	198,804	149,480	95,214	10.69	8,907
1948	349,905.17	564,019	424,084	275,726	11.06	24,930
1949	668,222.70	1,068,448	803,363	533,082	11.43	46,639
1950	566,662.60	898,704	675,733	457,592	11.80	38,779
1951	562,676.10	884,684	665,191	460,161	12.19	37,749
1952	415,345.31	647,208	486,634	344,057	12.59	27,328
1953	2,324,644.59	3,588,926	2,698,502	1,950,787	13.00	150,061
1954	1,072,681.61	1,640,645	1,233,596	911,767	13.41	67,992
1955	298,729.86	452,391	340,151	257,309	13.84	18,592
1956	143,937.20	215,753	162,224	125,650	14.28	8,799
1957	938,362.99	1,392,061	1,046,686	830,040	14.72	56,389
1958	1,154,632.62	1,694,262	1,273,910	1,035,355	15.18	68,205
1959	897,521.82	1,302,196	979,117	815,927	15.65	52,136
1960	21,475.06	30,796	23,155	19,795	16.13	1,227
1961	632,326.78	895,906	673,629	591,025	16.62	35,561
1962	1,142,743.63	1,599,041	1,202,314	1,083,173	17.12	63,269
1963	357,800.51	494,266	371,637	343,964	17.63	19,510
1964	198,375.65	270,418	203,326	193,425	18.15	10,657
1965	231,416.08	311,153	233,955	228,877	18.68	12,253
1966	992,983.33	1,316,319	989,736	996,231	19.22	51,833
1967	679,532.49	887,687	667,449	691,616	19.77	34,983
1968	376,807.66	484,823	364,537	389,078	20.33	19,138
1969	1,114,278.78	1,411,412	1,061,236	1,167,322	20.90	55,853
1970	1,098,458.76	1,369,031	1,029,370	1,167,548	21.48	54,355
1971	475,907.83	583,282	438,568	513,248	22.07	23,255
1972	1,170,061.81	1,409,410	1,059,731	1,280,393	22.67	56,480
1973	487,442.39	576,722	433,635	541,250	23.28	23,250
1974	1,396,973.74	1,622,445	1,219,911	1,574,036	23.90	65,859
1975	1,505,810.58	1,715,570	1,289,932	1,721,689	24.53	70,187
1976	1,898,508.00	2,120,330	1,594,269	2,202,747	25.17	87,515
1977	1,395,472.00	1,526,702	1,147,922	1,643,022	25.82	63,634
1978	1,356,849.44	1,453,023	1,092,523	1,621,176	26.48	61,223

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R2						
NET SALVAGE PERCENT.. -100						
1979	1,941,827.62	2,034,492	1,529,728	2,353,927	27.14	86,733
1980	685,635.53	701,995	527,828	843,443	27.82	30,318
1981	1,008,393.58	1,008,394	758,208	1,258,579	28.50	44,161
1982	645,955.20	630,310	473,928	817,982	29.19	28,023
1983	2,648,678.41	2,519,476	1,894,386	3,402,971	29.89	113,850
1984	2,820,945.65	2,613,098	1,964,780	3,677,111	30.60	120,167
1985	1,865,141.43	1,681,238	1,264,117	2,466,166	31.31	78,766
1986	7,994,962.31	7,004,706	5,266,816	10,723,109	32.03	334,783
1987	13,400,592.07	11,397,472	8,569,722	18,231,462	32.76	556,516
1988	2,070,395.70	1,707,165	1,283,612	2,857,179	33.50	85,289
1989	3,757,252.94	2,999,190	2,255,081	5,259,425	34.25	153,560
1990	1,271,992.55	981,876	738,269	1,805,716	35.00	51,592
1991	1,381,647.94	1,029,687	774,218	1,989,078	35.76	55,623
1992	1,931,494.25	1,387,276	1,043,088	2,819,900	36.53	77,194
1993	2,841,426.15	1,964,051	1,476,764	4,206,088	37.30	112,764
1994	3,351,284.00	2,224,783	1,672,807	5,029,761	38.08	132,084
1995	908,611.19	578,004	434,599	1,382,623	38.87	35,570
1996	253,991.00	154,447	116,128	391,854	39.67	9,878
1997	2,693,904.49	1,562,465	1,174,812	4,212,997	40.47	104,102
1998	2,836,815.04	1,565,695	1,177,241	4,496,389	41.27	108,951
1999	7,689,395.54	4,022,784	3,024,718	12,354,073	42.09	293,516
2000	1,473,302.23	728,371	547,660	2,398,944	42.91	55,906
2001	4,258,406.05	1,982,799	1,490,860	7,025,952	43.73	160,667
2002	23,090,281.66	10,070,595	7,572,048	38,608,515	44.57	866,244
2003	5,486,375.13	2,233,064	1,679,034	9,293,716	45.40	204,707
2004	11,540,044.40	4,352,905	3,272,935	19,807,154	46.25	428,263
2005	17,992,469.49	6,249,864	4,699,253	31,285,686	47.10	664,240
2006	9,195,612.64	2,919,975	2,195,520	16,195,705	47.95	337,762
2007	14,978,767.40	4,304,299	3,236,389	26,721,146	48.81	547,452
2008	27,586,034.03	7,095,128	5,334,804	49,837,264	49.67	1,003,368
2009	12,077,675.44	2,733,420	2,055,250	22,100,101	50.55	437,193
2010	48,103,316.31	9,417,667	7,081,113	89,125,520	51.42	1,733,285
2011	16,232,300.05	2,677,031	2,012,851	30,451,749	52.30	582,251
2012	19,779,832.70	2,644,168	1,988,141	37,571,524	53.19	706,364
2013	24,748,502.96	2,535,732	1,906,609	47,590,397	54.08	880,000
2014	48,781,838.28	3,474,243	2,612,272	94,951,405	54.97	1,727,331
2015	18,262,112.31	723,910	544,306	35,979,919	55.87	643,994
2016	23,779,706.64	283,454	213,128	47,346,285	56.66	835,621
	417,841,304.67	149,539,049	112,437,927	723,244,682		15,879,599

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.5 3.80

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356 OVERHEAD CONDUCTORS AND CLEARING ROW

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -60						
1923	788.00	1,261	1,261			
1924	4,703.00	7,525	7,525			
1925	7,161.00	11,406	8,477	2,981	0.27	2,981
1927	18,307.00	29,057	21,596	7,695	0.48	7,695
1929	257,392.54	405,787	301,598	110,230	0.88	110,230
1937	6,317.00	9,652	7,174	2,933	2.70	1,086
1940	1,050,921.04	1,584,503	1,177,669	503,805	3.46	145,608
1941	5,975,856.37	8,968,565	6,665,812	2,895,558	3.72	778,376
1942	764,575.00	1,141,969	848,759	374,561	3.99	93,875
1943	2,772,359.39	4,120,835	3,062,777	1,372,998	4.26	322,300
1944	290,892.09	430,288	319,808	145,619	4.53	32,145
1945	647,382.73	952,771	708,139	327,673	4.81	68,123
1946	299,848.06	439,059	326,327	153,430	5.09	30,143
1947	528,188.83	769,187	571,692	273,410	5.39	50,725
1948	1,118,342.55	1,619,664	1,203,802	585,546	5.69	102,908
1949	1,378,515.55	1,985,062	1,475,381	730,244	6.00	121,707
1950	6,540,580.43	9,362,658	6,958,718	3,506,211	6.32	554,780
1951	3,353,530.58	4,769,150	3,544,631	1,821,018	6.67	273,016
1952	6,694,279.61	9,457,678	7,029,341	3,681,506	7.02	524,431
1953	10,626,271.80	14,905,174	11,078,148	5,923,887	7.40	800,525
1954	12,013,290.40	16,722,500	12,428,860	6,792,405	7.80	870,821
1955	2,583,473.50	3,567,260	2,651,337	1,482,221	8.22	180,319
1956	12,505,500.93	17,117,530	12,722,463	7,286,338	8.67	840,408
1957	3,424,623.08	4,644,720	3,452,150	2,027,247	9.14	221,799
1958	6,341,379.82	8,516,017	6,329,460	3,816,748	9.64	395,928
1959	1,674,325.86	2,225,300	1,653,936	1,024,985	10.16	100,884
1960	1,088,008.86	1,429,783	1,062,674	678,140	10.72	63,259
1961	4,126,661.99	5,359,180	3,983,166	2,619,493	11.30	231,814
1962	9,626,730.61	12,347,938	9,177,503	6,225,266	11.90	523,132
1963	1,804,179.84	2,283,861	1,697,461	1,189,227	12.53	94,910
1964	1,543,362.75	1,927,351	1,432,488	1,036,892	13.17	78,731
1965	22,966,081.47	28,275,840	21,015,785	15,729,945	13.83	1,137,379
1966	6,192,334.46	7,511,748	5,583,045	4,324,690	14.51	298,049
1967	11,897,391.06	14,216,526	10,566,316	8,469,510	15.19	557,571
1968	36,441,631.81	42,865,271	31,859,260	26,447,351	15.89	1,664,402
1969	26,319,275.46	30,460,034	22,639,169	19,471,672	16.60	1,172,992
1970	28,402,048.23	32,325,166	24,025,414	21,417,863	17.32	1,236,597
1971	14,010,677.00	15,673,352	11,649,090	10,767,993	18.05	596,565
1972	18,849,541.12	20,709,463	15,392,138	14,767,128	18.80	785,486
1973	24,348,644.62	26,257,578	19,515,729	19,442,102	19.56	993,972
1974	6,891,698.78	7,290,535	5,418,630	5,608,088	20.33	275,853
1975	14,429,174.00	14,964,092	11,121,938	11,964,740	21.11	566,781
1976	28,995,797.78	29,451,844	21,889,841	24,503,435	21.91	1,118,368

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356 OVERHEAD CONDUCTORS AND CLEARING ROW

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -60						
1977	56,857,251.09	56,538,850	42,022,035	48,949,567	22.71	2,155,419
1978	7,696,778.00	7,485,332	5,563,411	6,751,434	23.53	286,929
1979	11,882,428.56	11,289,828	8,391,072	10,620,814	24.37	435,815
1980	16,020,813.94	14,862,958	11,046,771	14,586,531	25.21	578,601
1981	63,861,256.74	57,799,035	42,958,657	59,219,354	26.06	2,272,423
1982	5,061,941.00	4,463,984	3,317,819	4,781,287	26.93	177,545
1983	28,639,760.74	24,584,371	18,272,131	27,551,486	27.81	990,704
1984	79,118,927.62	66,058,608	49,097,517	77,492,767	28.69	2,701,038
1985	1,673,653.74	1,357,213	1,008,737	1,669,109	29.59	56,408
1986	16,524,058.98	13,003,245	9,664,555	16,773,939	30.49	550,146
1987	145,198,392.69	110,699,255	82,276,310	150,041,118	31.41	4,776,858
1988	5,732,383.51	4,229,765	3,143,738	6,028,076	32.33	186,455
1989	3,519,435.00	2,509,611	1,865,248	3,765,848	33.26	113,225
1990	2,571,244.00	1,769,715	1,315,326	2,798,664	34.19	81,856
1991	3,094,438.00	2,051,390	1,524,679	3,426,422	35.14	97,508
1992	20,052,962.59	12,785,769	9,502,917	22,581,823	36.09	625,709
1993	23,643,629.42	14,476,332	10,759,415	27,070,392	37.04	730,842
1994	4,500,951.71	2,640,582	1,962,591	5,238,932	38.00	137,867
1995	4,874,807.66	2,735,118	2,032,854	5,766,838	38.96	148,019
1996	4,910,989.00	2,628,361	1,953,508	5,904,074	39.93	147,861
1997	11,569,487.00	5,889,702	4,377,472	14,133,707	40.91	345,483
1998	13,765,327.18	6,651,406	4,943,603	17,080,920	41.88	407,854
1999	39,318.86	17,972	13,358	49,552	42.86	1,156
2000	645,472.45	278,152	206,734	826,022	43.84	18,842
2001	2,921,400.86	1,181,788	878,354	3,795,887	44.83	84,673
2002	14,627,582.40	5,535,077	4,113,900	19,290,232	45.81	421,092
2003	19,092,883.69	6,720,695	4,995,101	25,553,513	46.80	546,015
2004	17,209,827.57	5,603,520	4,164,770	23,370,954	47.79	489,034
2005	50,637,213.57	15,136,881	11,250,362	69,769,180	48.79	1,429,989
2006	44,913,389.27	12,240,156	9,097,395	62,764,028	49.78	1,260,828
2007	9,506,405.84	2,339,793	1,739,032	13,471,217	50.77	265,338
2008	13,209,919.13	2,899,207	2,154,812	18,981,059	51.77	366,642
2009	6,497,176.61	1,254,423	932,340	9,463,143	52.76	179,362
2010	27,075,823.31	4,505,417	3,348,614	39,972,703	53.76	743,540
2011	14,886,959.19	2,080,125	1,546,036	22,273,099	54.76	406,740
2012	75,667,327.84	8,555,856	6,359,069	114,708,656	55.76	2,057,185
2013	23,546,697.37	2,040,839	1,516,837	36,157,879	56.75	637,143

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 356 OVERHEAD CONDUCTORS AND CLEARING ROW

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -60						
2014	67,090,073.74	4,025,404	2,991,848	104,352,270	57.75	1,806,966
2015	45,574,253.60	1,518,899	1,128,909	71,789,897	58.75	1,221,956
2016	90,232,046.43	890,771	662,058	143,709,216	59.63	2,410,015
	1,392,956,735.90	910,449,545	676,686,383	1,552,044,394		50,377,755

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.8 3.62

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S3						
NET SALVAGE PERCENT.. -5						
1952	193,932.00	180,781	203,629			
1967	284,506.50	237,970	298,732			
1973	1,493,582.00	1,165,845	1,568,261			
1976	1,317,799.00	984,633	1,334,107	49,582	14.42	3,438
1977	64,799.00	47,654	64,568	3,471	14.98	232
1978	43,378.00	31,354	42,482	3,065	15.58	197
1985	4,573,403.00	2,848,590	3,859,634	942,439	20.34	46,334
1997	13,996.00	5,623	7,619	7,077	30.87	229
2002	5,548,135.46	1,657,949	2,246,401	3,579,141	35.77	100,060
2003	9,405.04	2,615	3,543	6,332	36.76	172
2004	274,288.33	70,503	95,526	192,477	37.76	5,097
2006	7,971,363.21	1,715,836	2,324,834	6,045,097	39.75	152,078
2007	20,273.31	3,938	5,336	15,951	40.75	391
2013	49,990.89	3,412	4,623	47,867	46.75	1,024
2015	51,723.15	1,358	1,840	52,469	48.75	1,076
	21,910,574.89	8,958,061	12,061,135	10,944,969		310,328

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.3 1.42

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (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-R4						
NET SALVAGE PERCENT.. -10						
1929	4,978.00	4,999	4,547	929	6.53	142
1940	91,782.00	86,947	79,090	21,870	10.41	2,101
1941	138,600.00	130,384	118,602	33,858	10.86	3,118
1942	289,304.00	270,159	245,746	72,488	11.33	6,398
1943	381,265.79	353,296	321,371	98,021	11.82	8,293
1944	131,860.00	121,182	110,231	34,815	12.34	2,821
1945	127,935.17	116,580	106,045	34,684	12.87	2,695
1946	41,811.99	37,757	34,345	11,648	13.43	867
1947	112,439.00	100,579	91,490	32,193	14.01	2,298
1948	159,270.00	141,069	128,321	46,876	14.61	3,208
1949	114,243.00	100,148	91,098	34,569	15.23	2,270
1950	1,125,505.00	976,244	888,026	350,030	15.86	22,070
1951	11,879.00	10,190	9,269	3,798	16.51	230
1952	9,140.00	7,752	7,051	3,003	17.17	175
1953	231,375.00	193,972	176,444	78,068	17.84	4,376
1954	1,473,324.00	1,220,468	1,110,181	510,475	18.52	27,563
1955	42,890.84	35,096	31,925	15,255	19.21	794
1956	355,213.44	287,006	261,071	129,664	19.91	6,513
1957	298,193.09	237,832	216,340	111,672	20.62	5,416
1958	738,886.47	581,622	529,064	283,711	21.33	13,301
1959	236,347.00	183,513	166,930	93,052	22.06	4,218
1960	38,776.63	29,687	27,004	15,650	22.80	686
1961	208,664.48	157,458	143,229	86,302	23.55	3,665
1962	528,933.00	393,315	357,773	224,053	24.30	9,220
1963	394,274.93	288,729	262,638	171,064	25.07	6,823
1964	50,234.00	36,212	32,940	22,317	25.85	863
1965	535,862.00	380,153	345,801	243,647	26.63	9,149
1966	258,710.44	180,501	164,190	120,391	27.43	4,389
1967	235,345.00	161,404	146,819	112,060	28.24	3,968
1968	1,035,662.00	697,811	634,754	504,474	29.06	17,360
1969	504,302.99	333,728	303,571	251,162	29.88	8,406
1970	943,394.00	612,678	557,314	480,419	30.72	15,639
1971	295,578.00	188,276	171,263	153,873	31.57	4,874
1972	878,572.00	548,671	499,091	467,338	32.42	14,415
1973	1,613,014.00	986,998	897,809	876,506	33.28	26,337
1974	1,101,600.00	660,009	600,368	611,392	34.15	17,903
1975	1,319,642.00	773,604	703,698	747,908	35.03	21,350
1976	860,284.00	493,095	448,537	497,775	35.92	13,858
1977	965,854.20	540,856	491,982	570,458	36.82	15,493
1978	50,708.00	27,726	25,221	30,558	37.72	810
1979	1,336,894.00	713,130	648,688	821,895	38.63	21,276
1980	201,487.00	104,761	95,294	126,342	39.55	3,194
1981	526,802.99	266,794	242,685	336,798	40.47	8,322

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (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-R4						
NET SALVAGE PERCENT.. -10						
1982	355,724.00	175,301	159,460	231,836	41.40	5,600
1983	603,513.00	289,179	263,048	400,816	42.33	9,469
1984	8,611,770.00	4,007,720	3,645,565	5,827,382	43.27	134,675
1985	55,406.00	25,012	22,752	38,195	44.22	864
1986	742,455.00	324,826	295,473	521,228	45.17	11,539
1987	39,851,708.00	16,880,267	15,354,893	28,481,986	46.12	617,563
1988	309,066.00	126,562	115,125	224,848	47.08	4,776
1989	579,433.00	229,118	208,414	428,962	48.04	8,929
1990	13,534.00	5,159	4,693	10,194	49.01	208
1992	2,013,805.00	710,344	646,154	1,569,032	50.95	30,796
1993	4,227,755.00	1,431,108	1,301,787	3,348,744	51.92	64,498
1994	117,722.00	38,158	34,710	94,784	52.90	1,792
1995	201,091.00	62,290	56,661	164,539	53.88	3,054
1997	2,634,641.01	739,973	673,106	2,224,999	55.85	39,839
1998	1,782,782.10	474,832	431,924	1,529,136	56.84	26,902
1999	381,064.54	96,019	87,342	331,829	57.82	5,739
2000	427.50	102	93	377	58.81	6
2001	1,197,851.57	267,045	242,914	1,074,723	59.80	17,972
2002	806,409.35	167,945	152,769	734,281	60.80	12,077
2003	1,152,769.59	223,341	203,159	1,064,888	61.79	17,234
2004	1,148,354.72	205,812	187,214	1,075,976	62.78	17,139
2005	14,837.47	2,442	2,221	14,100	63.78	221
2006	697,143.53	104,599	95,147	671,711	64.77	10,371
2007	5,069,935.19	686,353	624,331	4,952,598	65.77	75,302
2008	4,454,686.44	538,380	489,730	4,410,425	66.76	66,064
2009	5,899,931.18	626,472	569,861	5,920,063	67.76	87,368
2010	9,937,721.09	909,500	827,314	10,104,179	68.76	146,949
2011	19,863,588.98	1,526,656	1,388,701	20,461,247	69.76	293,309
2012	26,352,053.90	1,642,708	1,494,266	27,492,993	70.75	388,594
2013	25,667,002.68	1,223,366	1,112,817	27,120,886	71.75	377,991
2014	5,858,437.76	193,328	175,858	6,268,424	72.75	86,164
2015	16,376,604.01	300,298	273,162	17,741,102	73.75	240,557
2016	66,451,701.51	360,368	327,803	72,769,069	74.63	975,065
	273,431,764.57	48,366,974	43,996,323	256,778,618		4,125,493

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 62.2 1.51

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 389 LAND AND LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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	19,131	18,208	7,300	3.75	1,947
2008	9,174.09	5,046	4,803	4,371	6.75	648
2010	260,062.45	108,360	103,132	156,930	8.75	17,935
2011	41,124.64	14,394	13,700	27,425	9.75	2,813
2012	32,522.37	9,215	8,770	23,752	10.75	2,209
2013	6,356.03	1,377	1,311	5,045	11.75	429
2014	211,016.45	31,652	30,125	180,891	12.75	14,188
2015	65,120.42	5,426	5,164	59,956	13.75	4,360
2016	16,137.24	409	389	15,748	14.62	1,077
	667,021.69	195,010	185,602	481,420		45,606

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 6.84

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -20						
1940	66,386.00	68,988	60,515	19,148	8.71	2,198
1941	303,082.00	313,173	274,709	88,989	9.03	9,855
1942	65,779.00	67,556	59,259	19,676	9.37	2,100
1943	74,567.00	76,100	66,753	22,727	9.72	2,338
1944	17,145.00	17,383	15,248	5,326	10.08	528
1945	401.00	404	354	127	10.46	12
1946	20,660.00	20,654	18,117	6,675	10.85	615
1947	17,756.00	17,619	15,455	5,852	11.25	520
1948	16,198.00	15,951	13,992	5,446	11.66	467
1949	1,664.00	1,625	1,425	572	12.09	47
1950	86,304.00	83,585	73,319	30,246	12.54	2,412
1951	76,252.00	73,202	64,211	27,291	13.00	2,099
1952	283,382.00	269,588	236,478	103,580	13.47	7,690
1953	352,954.00	332,580	291,733	131,812	13.96	9,442
1954	123,708.00	115,426	101,250	47,200	14.46	3,264
1955	301,997.00	278,879	244,627	117,769	14.98	7,862
1956	165,277.00	151,006	132,460	65,872	15.51	4,247
1957	194,563.00	175,788	154,198	79,278	16.06	4,936
1958	41,795.00	37,330	32,745	17,409	16.62	1,047
1959	161,702.00	142,726	125,197	68,845	17.19	4,005
1960	346,253.00	301,847	264,775	150,729	17.78	8,477
1961	469,811.00	404,355	354,693	209,080	18.38	11,375
1962	116,137.00	98,649	86,533	52,831	18.99	2,782
1963	1,499,249.00	1,256,041	1,101,776	697,323	19.62	35,541
1964	230,877.00	190,698	167,277	109,775	20.26	5,418
1965	722,450.00	588,054	515,830	351,110	20.91	16,791
1966	41,547.00	33,312	29,221	20,635	21.57	957
1967	224,704.00	177,343	155,562	114,083	22.25	5,127
1968	186,652.00	144,968	127,163	96,819	22.93	4,222
1969	747,104.00	570,602	500,521	396,004	23.63	16,759
1970	115,037.00	86,373	75,765	62,279	24.33	2,560
1971	253,220.00	186,761	163,823	140,041	25.05	5,590
1972	2,155,747.00	1,560,882	1,369,176	1,217,720	25.78	47,235
1973	1,533,326.00	1,089,551	955,734	884,257	26.51	33,356
1974	1,661,395.00	1,157,567	1,015,396	978,278	27.26	35,887
1975	1,406,973.00	960,816	842,810	845,558	28.01	30,188
1976	687,717.00	459,984	403,489	421,771	28.77	14,660
1977	6,752,400.00	4,420,445	3,877,531	4,225,349	29.54	143,038
1978	1,461,600.00	935,786	820,854	933,066	30.32	30,774
1979	5,337,926.00	3,339,705	2,929,527	3,475,984	31.11	111,732
1980	866,379.00	529,267	464,263	575,392	31.91	18,032
1981	1,023,733.00	610,272	535,319	693,161	32.71	21,191
1982	1,188,303.00	690,608	605,788	820,176	33.52	24,468

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -20						
1983	7,295,538.00	4,129,479	3,622,301	5,132,345	34.34	149,457
1984	4,294,798.00	2,365,162	2,074,676	3,079,082	35.17	87,549
1985	1,973,776.00	1,056,365	926,624	1,441,907	36.01	40,042
1986	1,188,766.00	617,797	541,920	884,599	36.85	24,005
1987	2,211,180.00	1,114,435	977,561	1,675,855	37.70	44,452
1988	857,991.00	418,806	367,369	662,220	38.56	17,174
1989	3,800,831.00	1,794,935	1,574,483	2,986,514	39.42	75,761
1990	3,582,744.00	1,634,376	1,433,644	2,865,649	40.29	71,126
1991	5,959,157.00	2,621,695	2,299,702	4,851,286	41.17	117,835
1992	8,086,085.00	3,424,489	3,003,897	6,699,405	42.06	159,282
1993	3,427,127.00	1,395,101	1,223,756	2,888,796	42.95	67,260
1994	25,006,059.00	9,768,567	8,568,804	21,438,467	43.84	489,016
1995	2,196,510.00	821,161	720,307	1,915,505	44.75	42,805
1996	11,031,079.00	3,938,625	3,454,888	9,782,407	45.66	214,245
1997	2,716,142.00	924,162	810,658	2,448,712	46.57	52,581
1998	7,990,030.00	2,582,825	2,265,606	7,322,430	47.49	154,189
1999	2,203,123.33	674,367	591,542	2,052,206	48.42	42,383
2000	137,661.94	39,774	34,889	130,305	49.35	2,640
2001	846,126.65	229,937	201,696	813,656	50.28	16,182
2002	7,404,330.51	1,883,662	1,652,313	7,232,884	51.22	141,212
2003	4,488,352.86	1,063,093	932,525	4,453,498	52.17	85,365
2004	1,304,506.01	286,344	251,176	1,314,231	53.11	24,745
2005	5,822,591.20	1,174,882	1,030,584	5,956,525	54.07	110,163
2006	25,051,021.04	4,615,601	4,048,719	26,012,506	55.02	472,783
2007	2,012,360.57	335,106	293,949	2,120,884	55.98	37,886
2008	501,566.29	74,543	65,388	536,492	56.95	9,420
2009	362,392.50	47,436	41,610	393,261	57.91	6,791
2010	7,032,032.41	794,479	696,902	7,741,537	58.88	131,480
2011	1,896,903.62	180,009	157,900	2,118,384	59.86	35,389
2012	10,403,323.48	800,848	702,489	11,781,499	60.83	193,679
2013	51,221.61	3,017	2,646	58,820	61.81	952
2014	2,157,043.83	88,007	77,198	2,511,255	62.79	39,995
2015	45,668,473.44	1,036,857	909,511	53,892,657	63.77	845,110
2016	17,410,283.59	118,877	104,277	20,788,063	64.63	321,647
	257,771,239.88	74,108,268	65,006,381	244,319,107		5,016,445

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.7 1.95

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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						
2000	1,192.41	969	964	228	3.75	61
2002	7.59	5	5	3	5.75	1
2003	971,837.46	643,842	640,483	331,354	6.75	49,089
2009	484,473.90	175,622	174,706	309,768	12.75	24,296
2010	51,720.46	16,163	16,079	35,641	13.75	2,592
2013	33,194.75	5,394	5,366	27,829	16.75	1,661
2015	188,273.58	11,767	11,705	176,569	18.75	9,417
	1,730,700.15	853,762	849,308	881,392		87,117

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1 5.03

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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						
2011	547,705.08	547,705	547,705			
2012	20,852,938.85	17,724,998	19,031,852	1,821,087	0.75	1,821,087
2013	7,490,956.14	4,869,121	5,228,118	2,262,838	1.75	1,293,050
2014	18,735,224.07	8,430,851	9,052,453	9,682,771	2.75	3,521,008
2015	20,800,270.33	5,200,068	5,583,466	15,216,804	3.75	4,057,814
2016	56,396,028.10	4,286,098	4,602,109	51,793,919	4.62	11,210,805
	124,823,122.57	41,058,841	44,045,703	80,777,420		21,903,764

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.7 17.55

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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						
2011	18,108,156.22	18,108,156	18,108,156			
2012	43,209,058.08	36,727,699	38,089,572	5,119,486	0.75	5,119,486
2013	40,719,065.80	26,467,393	27,448,811	13,270,255	1.75	7,583,003
2014	16,162,088.99	7,272,940	7,542,623	8,619,466	2.75	3,134,351
2015	15,088,188.09	3,772,047	3,911,916	11,176,272	3.75	2,980,339
2016	24,343,787.74	1,850,128	1,918,731	22,425,057	4.62	4,853,908
	157,630,344.92	94,198,363	97,019,809	60,610,536		23,671,087

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6 15.02

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - ROLLING STOCK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (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-S2						
NET SALVAGE PERCENT.. +10						
1982	303,533.63	253,667	273,180			
1983	45,179.84	37,332	40,662			
1984	22,914.63	18,708	20,623			
1985	43,268.24	34,899	38,941			
1986	49,068.17	39,051	44,161			
1987	65,606.69	51,511	59,046			
1988	225,839.09	174,702	200,880	2,375	2.95	805
1989	245,111.55	186,670	214,642	5,958	3.23	1,845
1991	893,282.99	657,329	755,827	48,128	3.83	12,566
1992	183,188.54	132,288	152,111	12,759	4.15	3,074
1993	96,405.32	68,214	78,436	8,329	4.49	1,855
1995	29,218.03	19,760	22,721	3,575	5.22	685
1996	4,148,941.00	2,732,949	3,142,470	591,577	5.63	105,076
1997	592,794.00	379,809	436,722	96,793	6.05	15,999
1998	1,147,370.28	712,517	819,285	213,348	6.51	32,772
1999	633,890.00	380,604	437,636	132,865	6.99	19,008
2001	62,155.75	34,470	39,635	16,305	8.06	2,023
2002	2,102,161.86	1,112,653	1,279,379	612,567	8.65	70,817
2003	3,759,766.72	1,888,493	2,171,476	1,212,314	9.28	130,637
2004	1,417,991.04	671,519	772,143	504,049	9.95	50,658
2005	1,760,676.45	780,230	897,144	687,465	10.66	64,490
2007	2,002,909.90	753,675	866,610	936,009	12.22	76,596
2008	3,949,026.32	1,343,814	1,545,179	2,008,945	13.06	153,824
2009	6,093,742.81	1,843,790	2,120,074	3,364,295	13.94	241,341
2010	5,431,589.81	1,429,279	1,643,450	3,244,981	14.86	218,370
2011	10,235,692.74	2,281,106	2,622,920	6,589,203	15.80	417,038
2012	7,416,075.18	1,344,438	1,545,896	5,128,572	16.77	305,818
2014	1,929,218.14	186,027	213,903	1,522,393	18.75	81,194
2015	479,969.58	25,711	29,564	402,409	19.75	20,375
2016	671,038.72	10,641	12,235	591,700	20.63	28,682
	56,037,627.02	19,585,856	22,496,951	27,936,913		2,055,548

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 3.67

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - HELICOPTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-R4						
NET SALVAGE PERCENT.. +40						
1999	970,000.00	528,846	582,000			
2002	94,069.50	46,772	53,648	2,794	2.57	1,087
2009	8,170,250.92	2,317,100	2,657,760	2,244,391	7.91	283,741
	9,234,320.42	2,892,718	3,293,408	2,247,184		284,828

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 3.08

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - AIRPLANES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (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-S3						
NET SALVAGE PERCENT.. +20						
2008	8,656,305.86	4,702,729	4,623,908	2,301,137	3.53	651,880
	8,656,305.86	4,702,729	4,623,908	2,301,137		651,880

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 7.53

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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	2,291.00	1,394	1,161	1,130	11.75	96
1999	214,078.00	123,095	102,517	111,561	12.75	8,750
2009	119,110.88	28,786	23,974	95,137	22.75	4,182
2010	180,877.89	37,682	31,383	149,495	23.75	6,295
2011	91,068.10	15,937	13,273	77,795	24.75	3,143
2013	710,668.17	76,987	64,117	646,551	26.75	24,170
2014	1,687,540.68	126,566	105,408	1,582,133	27.75	57,014
2015	508,643.76	21,195	17,651	490,993	28.75	17,078
2016	214,521.54	2,718	2,264	212,258	29.62	7,166
	3,728,800.02	434,360	361,748	3,367,052		127,894

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.3 3.43

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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	1,575,475.00	1,087,078	1,049,472	526,003	7.75	67,871
2000	100,643.23	65,418	63,155	37,488	8.75	4,284
2001	19,994.00	12,196	11,774	8,220	9.75	843
2002	324,065.37	184,717	178,327	145,738	10.75	13,557
2003	2,449,828.68	1,298,409	1,253,492	1,196,337	11.75	101,816
2004	736,597.36	360,933	348,447	388,150	12.75	30,443
2005	16,560.32	7,452	7,194	9,366	13.75	681
2007	57,125.81	21,137	20,406	36,720	15.75	2,331
2008	520,543.11	171,779	165,837	354,706	16.75	21,176
2009	523,866.64	151,921	146,666	377,201	17.75	21,251
2010	1,588,171.82	397,043	383,308	1,204,864	18.75	64,259
2011	518,762.78	108,940	105,171	413,592	19.75	20,941
2012	972,728.79	165,364	159,643	813,086	20.75	39,185
2013	61,525.00	7,998	7,721	53,804	21.75	2,474
2014	817,029.86	73,533	70,990	746,040	22.75	32,793
2015	953,493.53	47,675	46,026	907,468	23.75	38,209
2016	193,445.57	2,940	2,838	190,608	24.62	7,742
	11,429,856.87	4,164,533	4,020,467	7,409,390		469,856

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 4.11

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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	34,934.75	34,935	34,935			
2002	304,894.35	289,650	259,885	45,009	0.75	45,009
2003	1,975,962.97	1,745,427	1,566,065	409,898	1.75	234,227
2004	1,635,627.33	1,335,768	1,198,503	437,124	2.75	158,954
2005	2,606,804.99	1,955,104	1,754,195	852,610	3.75	227,363
2006	1,995,256.95	1,363,419	1,223,313	771,944	4.75	162,515
2007	1,554,548.77	958,644	860,133	694,416	5.75	120,768
2008	3,826,838.18	2,104,761	1,888,473	1,938,365	6.75	287,165
2009	987,087.40	477,089	428,063	559,024	7.75	72,132
2010	1,407,258.38	586,362	526,107	881,151	8.75	100,703
2011	430,966.70	150,838	135,338	295,629	9.75	30,321
2012	1,539,256.78	436,118	391,302	1,147,955	10.75	106,787
2013	4,537,160.74	983,067	882,046	3,655,115	11.75	311,074
2014	2,637,451.72	395,618	354,963	2,282,489	12.75	179,019
2015	1,710,822.85	142,563	127,913	1,582,910	13.75	115,121
2016	591,739.62	14,989	13,449	578,291	14.62	39,555
	27,776,612.48	12,974,352	11,644,683	16,131,929		2,190,713

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4 7.89

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (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.. +15						
1989	90,815.28	61,497	77,193			
1991	641,871.48	416,466	545,591			
1994	230,581.39	138,315	195,994			
1995	712,289.85	414,301	605,446			
1996	5,009,582.00	2,816,465	4,129,529	128,616	7.11	18,089
1997	223,551.00	121,160	177,646	12,372	7.61	1,626
1998	236,891.00	123,307	180,794	20,563	8.14	2,526
1999	1,329,406.50	662,392	971,206	158,790	8.69	18,273
2002	1,397,620.29	595,687	873,402	314,575	10.47	30,045
2003	346,873.09	138,856	203,592	91,250	11.11	8,213
2004	41,400.00	15,467	22,678	12,512	11.77	1,063
2005	4,179,471.40	1,446,385	2,120,704	1,431,847	12.45	115,008
2006	231,198.68	73,555	107,847	88,672	13.14	6,748
2007	438,883.85	127,016	186,232	186,819	13.85	13,489
2008	2,396,025.41	623,593	914,319	1,122,303	14.57	77,028
2009	3,748,780.56	863,372	1,265,885	1,920,578	15.31	125,446
2010	1,786,732.29	357,264	523,824	994,898	16.06	61,949
2011	1,104,010.41	186,790	273,873	664,536	16.82	39,509
2012	3,814,124.85	526,437	771,868	2,470,138	17.59	140,429
2015	376,412.11	15,540	22,785	297,165	19.98	14,873
2016	591,101.10	7,416	10,873	491,563	20.69	23,758
	28,927,622.54	9,731,281	14,181,281	10,407,198		698,072

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.9 2.41

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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	2,881,303.40	2,881,303	2,881,303			
2002	14,950,135.48	14,202,629	12,140,793	2,809,342	0.75	2,809,342
2003	16,740,703.91	14,787,566	12,640,813	4,099,891	1.75	2,342,795
2004	11,195,574.39	9,143,090	7,815,761	3,379,813	2.75	1,229,023
2005	17,830,167.88	13,372,626	11,431,283	6,398,885	3.75	1,706,369
2006	41,184,029.56	28,142,283	24,056,787	17,127,243	4.75	3,605,735
2007	20,158,693.02	12,431,261	10,626,579	9,532,114	5.75	1,657,759
2008	24,147,410.53	13,281,076	11,353,024	12,794,387	6.75	1,895,465
2009	13,665,409.64	6,604,902	5,646,049	8,019,361	7.75	1,034,756
2010	28,470,817.37	11,862,935	10,140,759	18,330,058	8.75	2,094,864
2011	15,110,032.90	5,288,512	4,520,764	10,589,269	9.75	1,086,079
2012	23,683,818.34	6,710,336	5,736,177	17,947,641	10.75	1,669,548
2013	22,031,213.23	4,773,503	4,080,520	17,950,693	11.75	1,527,719
2014	47,531,930.38	7,129,790	6,094,738	41,437,192	12.75	3,249,976
2015	48,444,645.83	4,036,892	3,450,844	44,993,802	13.75	3,272,277
2016	26,255,477.08	665,051	568,504	25,686,973	14.62	1,756,975
	374,281,362.94	155,313,755	133,184,698	241,096,665		30,938,682

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 8.27

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - TOWERS AND BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (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-S0.5						
NET SALVAGE PERCENT.. -5						
2011	946,075.28	185,166	234,897	758,482	20.34	37,290
2012	17,759,429.66	2,871,700	3,642,966	15,004,435	21.15	709,430
2013	4,312,788.95	543,411	689,358	3,839,070	22.00	174,503
2014	8,009,828.37	713,195	904,741	7,505,579	22.88	328,041
2015	14,915,056.72	751,719	953,612	14,707,198	23.80	617,949
2016	677,663.79	10,531	13,359	698,188	24.63	28,347
	46,620,842.77	5,075,722	6,438,933	42,512,952		1,895,560

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.4 4.07

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 397.2 COMMUNICATION EQUIPMENT - FIBER OPTICS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S1.5						
NET SALVAGE PERCENT.. -15						
1996	322,877.00	233,479	234,573	136,736	9.28	14,734
1997	8,935,774.00	6,252,004	6,281,304	3,994,836	9.79	408,053
1998	37,789,362.14	25,518,400	25,637,991	17,819,775	10.32	1,726,722
1999	69,390,302.44	45,070,389	45,281,609	34,517,239	10.88	3,172,540
2001	1,765,489.57	1,050,078	1,054,999	975,314	12.07	80,805
2002	12,848,213.17	7,257,699	7,291,712	7,483,733	12.72	588,344
2003	14,276,265.08	7,624,382	7,660,113	8,757,592	13.39	654,040
2004	13,712,095.09	6,875,244	6,907,465	8,861,444	14.10	628,471
2005	4,786,771.08	2,239,347	2,249,842	3,254,945	14.83	219,484
2006	5,380,815.66	2,326,665	2,337,569	3,850,369	15.60	246,819
2007	28,889.55	11,429	11,483	21,740	16.40	1,326
2008	239,918.59	85,752	86,154	189,752	17.23	11,013
2009	1,121,246.84	356,400	358,070	931,364	18.09	51,485
2010	5,424,850.59	1,502,250	1,509,290	4,729,288	18.98	249,172
2011	4,596,201.46	1,080,383	1,085,446	4,200,186	19.89	211,171
2012	16,248,814.80	3,116,848	3,131,454	15,554,683	20.83	746,744
2013	2,253,878.89	332,808	334,368	2,257,593	21.79	103,607
2014	2,968,618.47	305,886	307,319	3,106,592	22.76	136,493
2015	34,177,299.46	1,965,195	1,974,405	37,329,489	23.75	1,571,768
2016	5,529,634.25	94,114	94,555	6,264,524	24.63	254,345
	241,797,318.13	113,298,752	113,829,721	164,237,195		11,077,136

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 4.58

BONNEVILLE POWER ADMINISTRATION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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						
2003	1,992,185.67	1,759,757	1,759,826	232,360	1.75	132,777
2004	1,022,736.56	835,238	835,271	187,466	2.75	68,169
2005	5,433,417.95	4,075,063	4,075,222	1,358,196	3.75	362,186
2006	9,446,727.36	6,455,232	6,455,484	2,991,243	4.75	629,735
2007	4,467,474.50	2,754,957	2,755,065	1,712,410	5.75	297,810
2008	4,706,718.04	2,588,695	2,588,796	2,117,922	6.75	313,766
2009	1,720,739.68	831,685	831,717	889,023	7.75	114,713
2010	13,146,584.76	5,477,787	5,478,001	7,668,584	8.75	876,410
2011	5,293,393.22	1,852,688	1,852,760	3,440,633	9.75	352,885
2012	7,921,232.85	2,244,323	2,244,411	5,676,822	10.75	528,076
2013	3,421,432.38	741,322	741,351	2,680,081	11.75	228,092
2014	3,292,899.49	493,935	493,954	2,798,945	12.75	219,525
2015	1,751,213.76	145,929	145,935	1,605,279	13.75	116,748
2016	15,202,039.46	385,068	385,083	14,816,956	14.62	1,013,472
	78,818,795.68	30,641,679	30,642,876	48,175,920		5,254,364

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 6.67