CCS' DEPRECIATION SUMMARY
FOR ROCKY MOUNTAIN POWER
FOR THE PERIOD ENDED DECEMBER 31, 2006

Description	12/31/2006 Balance	Allocation Factor Utah Jurisdiction	Utah Balance	Existing Rate	RMP Proposed Utah Rate	Difference	CCS Recomm. Utah Rate	CCS Difference w/Existing Rates	CCS Differences w/Proposed Rates
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Steam - Cholla	$373,706,197	39.6646%	$148,229,068	2.40%	1.42%	($1,452,645)	1.32%	($1,600,874)	($148,229)
Steam - Other	$4,313,629,716	40.0727%	$1,728,587,895	3.20%	2.06%	($19,705,902)	1.91%	($22,298,784)	($2,592,882)
Steam - Depreciable	$4,687,335,913		$1,876,816,963			($21,158,547)		($23,899,658)	($2,741,111)
Hydro	$507,940,786	40.0727%	$203,545,587	2.42%	2.82%	$814,182	2.82%	$814,182	$0
Other - Gadsby	$77,890,366	39.6646%	$30,894,902	4.06%	4.10%	$12,358	3.29%	($239,435)	($251,793)
Other - Other	$709,465,518	40.0727%	$284,301,989	3.35%	3.50%	$434,982	3.11%	($688,011)	($1,122,993)
Other - Depreciable	$787,355,884		$315,196,891			$447,340		($927,446)	($1,374,786)
Transmission	$2,652,005,379	40.0727%	$1,062,730,160	2.12%	2.15%	$318,819	1.65%	($4,994,832)	($5,313,651)
Distribution - Utah	$1,904,102,727	100.0000%	$1,904,102,727	2.55%	3.17%	$11,805,437	2.25%	($5,712,308)	($17,517,745)
General - Utah	$252,988,167	100.0000%	$252,988,167	4.38%	4.38%	$0	4.21%	($430,080)	($430,080)
Mining - Utah	$196,152,876	40.0993%	$78,655,930	5.87%	3.52%	($1,848,414)	3.52%	($1,848,414)	$0
Total Adjustments						($9,621,183)		($36,998,556)	($27,377,373)

Sources and References:

Columns (a, b)	Exhibit RMP___(HEL-1).
Column (c)	Column (a) times Column (b).
Columns (d, e)	Exhibit RMP___(HEL-1) and RMP's 2006 Depreciation Study at Schedule 1.
Column (f)	Column (e) minus Column (d) times Column (c).
Column (g)	CCS Exhibit 2.1, pages 2-5.
Column (h)	Column (g) minus Column (d) times Column (c).
Column (i)	Column (g) minus Column (e) times Column (c).

NOTE: For General - Utah Column (f), Exhibit RMP__(HEL-1) states a $244,687 reduction, but the 2006 Depreciation Schedule identifies a $455 increase with the same composite rate.