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March 19, 2020

VIA ELECTRONIC FILING

Utah Public Service Commission
Heber M. Wells Building, 4th Floor
160 East 300 South
Salt Lake City, UT 84114

Attention: Gary Widerburg
Commission Administrator

RE: **Docket No. 18-035-36 - In the Matter of the Application of Rocky Mountain Power, a Division of PacifiCorp, for Authority to Change its Depreciation Rates Effective January 1, 2021**
Stipulation on Depreciation Rate Changes

Rocky Mountain Power hereby submits for filing a Stipulation on Depreciation Rate Changes of parties in the above referenced docket.

Rocky Mountain Power respectfully requests that all formal correspondence and requests for additional information regarding this filing be addressed to the following:

By E-mail (preferred): datarequest@pacificorp.com
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By regular mail: Data Request Response Center
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825 NE Multnomah, Suite 2000
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Informal inquiries may be directed to Jana Saba at (801) 220-2823.

Sincerely,


Joelle Steward
Vice President, Regulation

cc: Service List

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Emily Wegener (#12275)
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Attorneys for Rocky Mountain Power

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

In the Matter of the Application of Rocky Mountain Power for Authority To Change its Depreciation Rates Effective January 1, 2021)	DOCKET NO. 18-035-36
)	
)	STIPULATION
)	ON DEPRECIATION
)	RATE CHANGES

Pursuant to Utah Code Ann. § 54-7-1 Rocky Mountain Power, a division of PacifiCorp (“Rocky Mountain Power” or the “Company”), the Division of Public Utilities (“Division”), the Utah Office of Consumer Services (“OCS”), Utah Association of Energy Users (“UAE”), Western Resource Advocates (“WRA”), and Utah Clean Energy (“UCE”) for purposes of this Stipulation, (the “Stipulating Parties”), submit this Stipulation on depreciation rates (“Stipulation”) in resolution of all issues other than those to be addressed in a proposed Phase II in this Docket and request that the Commission approve new depreciation rates for Rocky Mountain Power as stipulated herein, and as resolved in Phase II, to become effective January 1, 2021.

I. PROCEDURAL BACKGROUND

1. On September 11, 2018, Rocky Mountain Power filed an Application requesting authorization to update depreciation rates effective January 1, 2021. As part of

the Application, Rocky Mountain Power filed direct testimony of Nikki Koblaha, Steve McDougal, John Spanos, Chad Teply, and Tim Hemstreet.

2. A study recommending updates to the depreciation rates (“Depreciation Study”) for all depreciable plant accounts was provided as an exhibit to the testimony of Mr. Spanos. The application of the depreciation rate changes based on the Depreciation Study would have resulted in an increase in annual depreciation expense of approximately \$100.1 million on a Utah basis, based on projected plant balances as of December 31, 2020. In addition, the proposed ending of excess reserve amortizations would have resulted in an increase of approximately \$28.0 million on a Utah basis. Combined, the proposed changes would have resulted in an increase to the Utah jurisdictional depreciation expense of approximately \$128.1 million.

3. On November 6, 2018, a technical conference was held, and on November 16, 2018, Rocky Mountain Power submitted its Supplemental Filing related to certain questions raised in the technical conference.

4. On December 10, 2018, Rocky Mountain Power filed its Second Supplemental Filing to update the Depreciation Study to take into account applicable terms of a Stipulation in Docket No. 17-035-69.

5. On January 16, 2020, Rocky Mountain Power filed Supplemental Information relating to a January 15, 2020 Confidential Decommissioning Study (“2020 Decommissioning Study”) that it commissioned.

II. TERMS AND CONDITIONS

Substantive Terms of the Stipulation

6. The Stipulating Parties as well as parties in proceedings in Wyoming and Idaho, due to the system wide impacts of depreciation, have jointly engaged in numerous and significant good faith, arms-length negotiations in an effort to resolve this matter. The negotiations have resulted in the agreement of the Stipulating Parties on the terms and conditions as set forth herein, and in comparable stipulations among certain parties in Wyoming and Idaho proceedings.

7. The Stipulating Parties agree that the proposed depreciation changes set forth in Attachment 1, Depreciation Study Changes, in conjunction with resolution of the Phase II Issues identified below, represent just and reasonable changes to the initial Depreciation Study filed by Rocky Mountain Power to become effective in Utah commencing January 1, 2021. Attachment 2 shows the effect of these changes relative to existing depreciation rates on a Total Company and Utah-allocated basis. Attachment 3 contains the consolidated depreciation rates agreed to by the Stipulating Parties and shows the changes from the initial filing.

8. The depreciation rates originally proposed in the Company's Application resulted in an estimated increase to annual depreciation expense, across PacifiCorp's six jurisdictions, of approximately \$228.1 million, and \$100.1 million on a Utah-allocated basis, compared with the level of annual depreciation expense developed by application of the currently authorized depreciation rates to the same plant balances.

9. The Stipulating Parties agree to depreciation rates that would increase annual depreciation expense by approximately \$141.5 million on a total-Company basis,

and \$61.6 million on a Utah-allocated basis. Table 1 below shows the estimated impact of the agreed-upon changes to the depreciation rates on the Company's filed depreciation study on a total-company basis.

Table 1

Description	Total Company Depreciation			
	EXISTING	PROPOSED	REVISED PROPOSED	REVISED PROPOSED DIFFERENCE
	A	B	C	(C - A)
Steam	245,923,367	419,112,432	348,028,372	102,105,005
Hydro	29,943,661	30,467,681	30,434,825	491,164
Other	163,112,102	203,786,985	203,715,719	40,603,617
Transmission	130,435,713	139,796,277	127,733,460	(2,702,253)
Distribution - Wyoming	23,248,951	21,881,003	21,015,097	(2,233,854)
Distribution - Utah	82,950,370	83,098,150	80,819,816	(2,130,554)
Distribution - Idaho	10,453,988	10,163,756	10,098,051	(355,937)
Distribution - PP States	78,491,062	79,683,914	79,683,914	1,192,852
General Plant	19,414,887	24,084,509	23,994,765	4,579,879
Total	783,974,101	1,012,074,708	925,524,020	141,549,919
Total Change from Proposed (C-B)			(86,550,688)	

10. As noted in Table 1, the stipulated items included in Attachment 1 reduce the filed total Company requested depreciation expense by \$86.6 million. The Total Company and Utah jurisdictional impacts of the stipulated changes relative to existing depreciation rates are shown in Attachment 2. The Utah allocated changes from the Company's filing are summarized in Table 2 below. Neither Attachment 2 nor Table 2 reflects the impacts of the stipulation in Docket No. 17-035-69, which established depreciation buy-downs to specific thermal plants with deferred tax savings and the regulatory liability funds established pursuant to the Sustainable Transportation and Energy Plan in Utah Code Ann. §§ 54-7-12.8(5)(a)(i).

Table 2

Description	Allocation Factor	Total Change	Allocated		
			WY	UT	ID
Steam	SG	(71,084,060)	(10,734,346)	(30,924,523)	(4,421,868)
Hydro	SG	(32,856)	(4,962)	(14,294)	(2,044)
Other	SG	(71,266)	(10,762)	(31,004)	(4,433)
Transmission	SG	(12,062,817)	(1,821,596)	(5,247,827)	(750,382)
Distribution - Wyoming	WY	(865,906)	(865,906)	-	-
Distribution - Utah	UT	(2,278,334)	-	(2,278,334)	-
Distribution - Idaho	ID	(65,705)	-	-	(65,705)
Distribution - PP States	Various	-	-	-	-
General Plant	Various	(89,744)	(76,019)	(7,030)	(1,271)
Total Change		(86,550,688)	(13,513,590)	(38,503,012)	(5,245,702)

11. As a result of the settlement discussions, the Stipulating Parties have agreed to the changes to the following accounts as shown in Attachment 1:

- Hydro account 331 hydro structure
- Simple Cycle Gas account 343 for Gadsby peakers
- Transmission accounts 350, 352, 353, 354, 355, 356, 357, 358 and 359
- Wyoming distribution accounts 360, 361, 362, 364, 365, 366, 367, 368, 369.1, 369.2, 370, 371 and 373
- Wyoming general plant account 390
- Utah distribution accounts 360, 361, 362, 364, 365, 366, 367, 368, 369, 370, 371 and 373
- Idaho distribution accounts 360, 361, 362, 364, 365, 366, 367, 368, 369, 370, 371 and 373.

12. The Stipulating Parties agree to adjust the depreciation study with the Iowa Curves and net salvage values for the following Solar Production (projected) Accounts: (1) Account 341 Structures and Improvements; (2) Account 344 Generators; and (3) Account 345 Accessory Electric Equipment, as set forth in Attachments 1 and 2.

13. The Stipulating Parties agree that if the Company develops or acquires new solar and/or battery storage assets before the Company files its next depreciation study, the

Company will use a 25 year life span for solar facilities with corresponding interim depreciation rates for the accounts in Table 3 until the effective date of the Company's next depreciation study, which is expected to be filed in 2025.

Table 3

Accounts at Issue	Life Span	Iowa Curve	Net Salvage (%)
Solar Production (projected)	25 years		
341 - Structures and Improvements		R3-40	-2%
344 - Generators		S2.5-25	-2%
345 - Accessory Electrical Equipment		S2-25	0%
Battery Storage (projected)		L3-15	-5%

14. The Stipulating Parties agree that the Company will analyze and provide robust support for its proposed lives and net salvage values for all Company-owned solar and/or battery storage assets in its next depreciation study application.

15. The Stipulating Parties agree that, other than as agreed to in this Stipulation, the proposed depreciation rates for all other accounts will be consistent with those in the Application, subject to resolution of the Phase II Issues and with the following exceptions for the following thermal plants:

- a. Removal of Cholla Unit 4 from electric plant in-service as of December 2020. Ratemaking treatment for unrecovered plant balances, decommissioning and other closing costs will be addressed in the 2020 general rate case, Docket No. 20-035-04.
- b. Recognition of the conversion of Naughton Unit 3 to natural gas, with a retirement date of 2029. Naughton Units 1 and 2 will reflect the filed retirement date of December 2029.

16. The Stipulating Parties agree that any Party may propose any ratemaking treatment for a state's allocation of thermal plant balances, which may include a request for an accounting order to establish recovery through the use of a regulatory asset or liability account, in the Company's 2020 general rate case, Docket 20-035-04, or in any other subsequent general rate case.

17. The Stipulating Parties agree that in the next depreciation study, which the Company plans to file in 2025, the Company will thoroughly analyze and support its proposed lives and net salvage values for all Company-owned wind resources.

18. The Stipulating Parties request that the Commission establish Phase II in this proceeding, and establish a scheduling conference to occur concurrent with the scheduling conference to be established in the Company's general rate case, Docket No. 20-035-04, to facilitate further review of the regulatory treatment of projected incremental decommissioning costs and retired plant associated with repowered wind facilities ("Phase II Issues"). Stipulating Parties anticipate setting a Phase II schedule with timelines generally consistent with the general rate case.

19. The Stipulating Parties agree that ratemaking treatment for retired plant associated with the repowered wind facilities approved in Docket No. 17-035-39 should be determined in Phase II of this proceeding, including the calculation and amount of the retired plant balance and the period over which and method by which it will be recovered from customers.

20. The Stipulating Parties understand that the Company has not yet resolved depreciation rates common to all states with Washington or Oregon. Should orders from these jurisdictions relating to depreciation rates currently common among all states contain one or more terms that varies from what is contained in this Stipulation, the

Stipulating Parties will meet to review and discuss. After meeting and discussing, a Stipulating Party or the Stipulating Parties may request the Commission incorporate comparable terms into this Stipulation.

21. The Stipulating Parties agree to meet according to a timeline generally consistent with the timelines to be established in the Company's general rate case, Docket No. 20-035-04, to discuss strategies that may be implemented to address rate impacts associated with potential earlier retirements at coal plants stemming from the 2019 IRP.

22. The Stipulating Parties agree to meet within twelve months of the date of the order approving this Stipulation on Depreciation Rate Changes to discuss strategies that may be implemented over the longer term to address rate impacts associated with potential earlier retirements of coal resources whose current depreciable lives extend 10 or more years into the future.

23. The Company may agree to conduct reasonable analytical requests made by Stipulating Parties arising from the discussions in paragraphs 21 and 22.

24. The Company agrees to provide to the other Stipulating Parties supplemental information reflecting potential impacts of the settlement reached in Docket No. 17-035-69.

25. The Stipulating Parties agree that, by entering into the Stipulation, no Stipulating Party is waiving any right to take any position in any other docket; provided that the Parties agree to support the Stipulation in this docket.

26. In agreeing to this Stipulation, the Stipulating Parties are not implying any agreement or expectation about the operational lives of coal resources.

General Terms and Conditions

27. To the extent this Stipulation calls out specific rates, or includes any discussion of rates for states other than Utah, those discussions are for illustrative purposes only, and the

Stipulating Parties do not intend to bind other state commissions or create precedent in other states.

28. Not all Stipulating Parties agree that each aspect of this Stipulation is warranted or supportable in isolation. Utah Code Ann. § 54-7-1 authorizes the Commission to approve a settlement so long as the settlement is just and reasonable in result. While the Stipulating Parties are not able to agree that each specific component of this Stipulation is just and reasonable in isolation, all of the Stipulating Parties agree that this Stipulation as a whole is just and reasonable in result and in the public interest.

29. All negotiations related to this Stipulation are confidential, and no Stipulating Party shall be bound by any position asserted in negotiations. Except as expressly provided in this Stipulation, neither the execution of this Stipulation nor the order adopting it shall be deemed to constitute an admission or acknowledgment by any Stipulating Party of the validity or invalidity of any principle or practice of regulatory accounting or ratemaking; nor shall they be construed to constitute the basis of an estoppel or waiver by any Stipulating Party; nor shall they be introduced or used as evidence for any other purpose in a future proceeding by any Stipulating Party except in a proceeding to enforce this Stipulation.

30. The Stipulating Parties agree that no part of this Stipulation or the formulae and methodologies used in developing the same or a Commission order approving the same shall in any manner be argued or considered as precedential in any future case except with regard to issues expressly called-out and resolved by this Stipulation. This Stipulation does not resolve and does not provide any inferences regarding, and the Stipulating Parties are free to take any position with respect to any issues not specifically called-out and settled herein. Nothing in this Stipulation shall be construed to modify or supersede existing settlement agreements entered into by or among parties to this Stipulation.

31. The Stipulating Parties request that the Commission hold a hearing on this Stipulation. Rocky Mountain Power, and the Division will, and other parties may, make one or more witnesses available to explain and offer further support for this Stipulation. The Stipulating Parties shall support the Commission's approval of this Stipulation. As applied to the Division and the Office, the explanation and support shall be consistent with their statutory authority and responsibility.

32. The Stipulating Parties agree that if any person challenges the approval of this Stipulation or requests rehearing or reconsideration of any order of the Commission approving this Stipulation, each Stipulating Party will use its best efforts to support the terms and conditions of this Stipulation. As applied to the Division and the OCS, the phrase "use its best efforts" means that they shall do so in a manner consistent with their statutory authority and responsibility. In the event any person seeks judicial review of a Commission order approving this Stipulation, no Stipulating Party shall take a position in that judicial review proceeding in opposition to the Stipulation.

RESPECTFULLY SUBMITTED: March 19, 2020.



Richard Garlish
Emily Wegener
Attorneys for Rocky Mountain Power

Division of Public Utilities

Office of Consumer Services



Division of Public Utilities

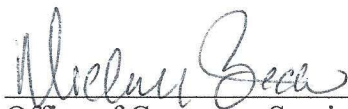
Office of Consumer Services

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RESPECTFULLY SUBMITTED: March __, 2020.

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Emily Wegener
Attorneys for Rocky Mountain Power

Division of Public Utilities

Office of Consumer Services



Utah Association of Energy Users

Utah Association of Energy Users



Sophie Hayes
Western Resource Advocates

Utah Clean Energy

Utah Association of Energy Users

Western Resource Advocates

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Utah Clean Energy

Attachment 1

Depreciation Study Changes

PacifiCorp Depreciation Case - Depreciation Study Changes

Accounts at Issue	Company Filed Position			Settlement Agreement - 2/13/20		
	Iowa Curve	NS %	Accrual 2020 \$	Iowa Curve	NS %	Adjustment 2020 \$
Steam						
Removing Cholla plant from sudty						(71,831,775)
Including Naughton 3 - Convert to gas						747,715
Hydro						
331 - Hydro Structures		-30%	6,489,773		-25%	(32,856)
Simple Cycle Gas - Gadsby						
343 - Prime Movers	S0-40	-4%	3,243,341	R1-50	-4%	(71,266)
Transmission						
350 - Land Rights	R4-80	0%	2,740,305	R4-90	0%	(353,205)
352 - Structures	R3-70	-10%	4,471,687	R2.5-75	-5%	(561,737)
353 - Station Equip.	S0-58	-10%	45,189,695	S0-60	-10%	(2,292,583)
354 - Towers and Fixtures	R4-70	-10%	25,209,356	R4-72	-8%	(1,675,504)
355 - Poles and Fixtures	R2-60	-50%	30,098,544	R2.5-62	-40%	(3,794,054)
356 - OH Conductors	R3-65	-35%	31,735,033	R2.5-68	-30%	(3,359,921)
357 - UG Conduit	S2.5-60	0%	56,323	S2.5-60	0%	(2,093)
358 - UG Conductor	S2.5-60	-5%	133,629	S2.5-60	-5%	(5,937)
359 - Roads and Trails	R5-70	0%	161,705	R5-75	0%	(17,783)
			139,796,277			(12,062,817)
Distribution - Wyoming						
360.2 - Land Rights	S4-50	0%	119,723	S4-50	0%	(4,737)
361 - Structures	R2.5-65	-10%	314,852	R2.5-65	-10%	(3,277)
362 - Station Equip.	R1-55	-10%	2,789,748	R1-57	-10%	(138,707)
364 - Poles and Fixtures	R1-55	-100%	5,975,738	R1-57	-100%	(281,096)
365 - Overhead Conductor	R0.5-60	-50%	2,793,407	R0.5-60	-50%	(39,205)
366 - Underground Conduit	R2.5-45	-35%	895,845	R2.5-45	-35%	(17,925)
367 - Underground Conductor	R3-45	-30%	1,729,215	R3-45	-30%	(63,914)
368 - Line Transformers	R1.5-40	-30%	4,102,988	R1-42	-30%	(242,409)
369.1 - Overhead Services	R1.5-60	-35%	471,747	R1.5-60	-35%	(7,534)
369.2 - Underground Services	R4-50	-55%	1,512,781	R4-50	-55%	(29,634)
370 - Meters	S3-20	-3%	840,949	S3-20	-3%	(28,599)
371 - Install. On Cust Premises	O1-30	-60%	34,341	O1-30	-60%	(3,285)
373 - Street Lighting	R0.5-50	-45%	299,669	R0.5-50	-45%	(5,584)
			21,881,003			(865,906)
General Plant - Wyoming						
390 - Structures & Improv.	R2-50	-20%	482,109	R2-55	-20%	(89,744)
Distribution - Utah						
360.2 - Land Rights	R4-65	0%	185,781	R4-65	0%	(1,250)
361 - Structures	R2-60	-10%	1,055,346	R2-60	-10%	(5,933)
362 - Station Equip.	S0-50	-15%	11,492,106	S0-50	-15%	(78,214)
364 - Poles and Fixtures	R0.5-50	-85%	16,071,953	R0.5-50	-80%	(556,857)
365 - Overhead Conductor	R0.5-54	-40%	6,559,293	R0.5-54	-40%	(41,504)
366 - Underground Conduit	R2.5-60	-45%	5,606,614	R2.5-60	-40%	(250,086)
367 - Underground Conductor	R2.5-60	-20%	11,972,149	R2.5-60	-15%	(644,339)
368 - Line Transformers	R1-47	-10%	14,413,463	R1-47	-10%	(96,589)
369 - Services	R3-55	-30%	8,891,993	R3-55	-25%	(431,601)
370 - Meters	S3-20	-3%	5,459,240	S3-20	-3%	(137,811)
371 - Install. On Cust Premises	L0-25	-60%	235,297	L0-25	-60%	(5,413)
373 - Street Lighting	R0.5-25	-30%	1,154,915	R0.5-25	-30%	(28,737)
			83,098,150			(2,278,334)
Distribution - Idaho						
360.2 - Land Rights	R4-60	0%	22,203	R4-60	0%	(57)
361 - Structures	R3-65	-5%	35,900	R3-65	-5%	(83)
362 - Station Equip.	R1.5-55	-15%	778,788	R1.5-55	-15%	(1,759)
364 - Poles and Fixtures	R0.5-50	-90%	3,769,586	R0.5-50	-90%	(5,079)
365 - Overhead Conductor	R0.5-54	-35%	977,403	R0.5-54	-30%	(41,522)
366 - Underground Conduit	R2-60	-40%	252,136	R2-60	-40%	(474)
367 - Underground Conductor	R2.5-60	-15%	521,366	R2.5-60	-15%	(1,485)
368 - Line Transformers	R1-47	-10%	1,985,671	R1-47	-10%	(5,075)
369 - Services	R3-55	-30%	1,107,147	R3-55	-30%	(2,251)
370 - Meters	S3-20	-3%	676,547	S3-20	-3%	(7,049)
371 - Install. On Cust Premises	L0-25	-45%	6,931	L0-25	-35%	(681)
373 - Street Lighting	R0.5-25	-20%	30,078	R0.5-25	-20%	(190)
			10,163,756			(65,705)
Total Adjustments						(86,550,688)
Total Annual Depreciation - Filed Study						1,012,074,696
Total Annual Depreciation - Settlement						925,524,008

Attachment 2

Jurisdictional-Allocated Depreciation Changes

Rocky Mountain Power - Attachment 2
Depreciation Rate Comparison - Plant Balances as of December, 2020

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATED	
			EXISTING	SETTLEMENT	EXISTING	SETTLEMENT	DIFFERENCE	UT	
Production Plant									
Steam Production	SG	7,224,199,492	3.40%	4.82%	245,923,367	348,028,372	102,105,005	44,419,925	
Steam Production - Water Rights		35,638,063							
Hydro Production	SG	995,097,431	3.01%	3.06%	29,943,661	30,434,825	491,164	213,677	
Other Production	SG	5,075,636,837	3.21%	4.01%	163,112,102	203,715,719	40,603,617	17,664,263	
Other Production - Water Rights		32,709,325							
Total Production Plant		13,363,281,147							
Total Production Plant - Depreciable		13,294,933,760	3.30%	4.38%	438,979,130	582,178,916	143,199,786	62,297,864	
Transmission Plant	SG	7,375,554,755	1.77%	1.73%	130,435,713	127,733,460	(2,702,253)	(1,175,592)	
Distribution Plant									
Distribution	CA	280,326,706	2.67%	2.70%	7,472,463	7,570,061	97,598	-	
Distribution	OR	2,243,678,194	2.52%	2.57%	56,492,130	57,702,243	1,210,113	-	
Distribution	WA	526,113,490	2.76%	2.74%	14,526,469	14,411,610	(114,859)	-	
Distribution	WY	783,969,878	2.97%	2.68%	23,248,951	21,015,097	(2,233,854)	-	
Distribution	UT	3,160,310,244	2.62%	2.56%	82,950,370	80,819,816	(2,130,554)	(2,130,554)	
Distribution	ID	386,446,632	2.71%	2.61%	10,453,988	10,098,051	(355,937)	-	
Total Distribution		7,380,845,143	2.64%	2.60%	195,144,371	191,616,878	(3,527,493)	(2,130,554)	
General Plant - Vehicles *									
General Plant - Vehicles	392.1 CA	CA	852,236	3.48%	8.63%	29,658	73,548	43,890	-
General Plant - Vehicles	392.1 CA	SG	304,035	3.48%	8.63%	10,580	26,238	15,658	6,812
General Plant - Vehicles	392.1 ID	ID	2,295,198	4.28%	8.73%	98,234	200,371	102,136	-
General Plant - Vehicles	392.1 ID	SG	768,932	4.28%	8.73%	32,910	67,128	34,217	14,886
General Plant - Vehicles	392.1 OR	OR	7,689,181	7.04%	6.43%	541,318	494,414	(46,904)	-
General Plant - Vehicles	392.1 OR	SG	857,171	7.04%	6.43%	60,345	55,116	(5,229)	(2,275)
General Plant - Vehicles	392.1 OR	SO	255,789	7.04%	6.43%	18,008	16,447	(1,560)	(673)
General Plant - Vehicles	392.1 OT	SG	409,796	2.53%	3.82%	10,368	15,654	5,286	2,300
General Plant - Vehicles	392.1 UT	SE	251,862	5.04%	8.92%	12,694	22,466	9,772	4,163
General Plant - Vehicles	392.1 UT	SG	3,051,700	5.04%	8.92%	153,806	272,212	118,406	51,512
General Plant - Vehicles	392.1 UT	SO	2,635,088	5.04%	8.92%	132,808	235,050	102,241	44,080
General Plant - Vehicles	392.1 UT	UT	10,010,742	5.04%	8.92%	504,541	892,958	388,417	388,417
General Plant - Vehicles	392.1 WA	SG	608,194	5.60%	2.90%	34,059	17,638	(16,421)	(7,144)
General Plant - Vehicles	392.1 WA	WA	1,022,424	5.60%	2.90%	57,256	29,650	(27,605)	-
General Plant - Vehicles	392.1 WY	SG	2,079,440	5.85%	8.60%	121,647	178,832	57,185	24,878
General Plant - Vehicles	392.1 WY	WY	2,585,714	5.85%	8.60%	151,264	222,371	71,107	-
General Plant - Vehicles	392.3 UT	SO	1,860,982	2.51%	6.23%	46,711	115,939	69,229	29,847
General Plant - Vehicles	392.5 CA	CA	793,720	4.49%	5.31%	35,638	42,147	6,509	-
General Plant - Vehicles	392.5 CA	SG	204,130	4.49%	5.31%	9,165	10,839	1,674	728
General Plant - Vehicles	392.5 ID	ID	4,350,829	4.34%	5.19%	188,826	225,808	36,982	-
General Plant - Vehicles	392.5 ID	SG	779,534	4.34%	5.19%	33,832	40,458	6,626	2,883
General Plant - Vehicles	392.5 OR	OR	11,812,885	5.48%	5.51%	647,346	650,890	3,544	-
General Plant - Vehicles	392.5 OR	SG	1,109,492	5.48%	5.51%	60,800	61,133	333	145
General Plant - Vehicles	392.5 OT	SG	236,400	2.10%	3.50%	4,964	8,274	3,310	1,440
General Plant - Vehicles	392.5 UT	SE	219,289	4.56%	6.38%	10,000	13,991	3,991	1,700
General Plant - Vehicles	392.5 UT	SG	3,608,320	4.56%	6.38%	164,539	230,211	65,671	28,570
General Plant - Vehicles	392.5 UT	SO	1,475,100	4.56%	6.38%	67,265	94,111	26,847	11,575
General Plant - Vehicles	392.5 UT	UT	18,540,989	4.56%	6.38%	845,469	1,182,915	337,446	337,446
General Plant - Vehicles	392.5 WA	SG	1,563,941	5.07%	3.43%	79,292	53,643	(25,649)	(11,158)
General Plant - Vehicles	392.5 WA	WA	3,133,469	5.07%	3.43%	158,867	107,478	(51,389)	-
General Plant - Vehicles	392.5 WY	SG	3,120,067	5.66%	6.79%	176,596	211,853	35,257	15,338
General Plant - Vehicles	392.5 WY	WY	5,012,276	5.66%	6.79%	283,695	340,334	56,639	-
General Plant - Vehicles	392.9 CA	CA	454,745	2.32%	2.68%	10,550	12,187	1,637	-
General Plant - Vehicles	392.9 CA	SG	13,637	2.32%	2.68%	316	365	49	21
General Plant - Vehicles	392.9 ID	SG	63,528	2.28%	2.44%	1,448	1,550	102	44
General Plant - Vehicles	392.9 ID	ID	1,481,990	2.28%	2.44%	33,789	36,161	2,371	-
General Plant - Vehicles	392.9 OR	OR	3,355,388	2.44%	2.72%	81,871	91,267	9,395	-
General Plant - Vehicles	392.9 OR	SG	153,214	2.44%	2.72%	3,738	4,167	429	187
General Plant - Vehicles	392.9 OR	SO	3,491	2.44%	2.72%	85	95	10	4
General Plant - Vehicles	392.9 UT	SE	43,182	1.91%	3.47%	825	1,498	674	287
General Plant - Vehicles	392.9 UT	SG	1,306,628	1.91%	3.47%	24,957	45,340	20,383	8,868
General Plant - Vehicles	392.9 UT	SO	1,517,293	1.91%	3.47%	28,980	52,650	23,670	10,205
General Plant - Vehicles	392.9 UT	UT	5,800,349	1.91%	3.47%	110,787	201,272	90,485	90,485
General Plant - Vehicles	392.9 WA	SG	83,243	2.38%	2.29%	1,981	1,906	(75)	(33)
General Plant - Vehicles	392.9 WA	WA	620,650	2.38%	2.29%	14,771	14,213	(559)	-
General Plant - Vehicles	392.9 WY	SG	592,972	2.68%	3.03%	15,892	17,967	2,075	903
General Plant - Vehicles	392.9 WY	WY	3,220,759	2.68%	3.03%	86,316	97,589	11,273	-
General Plant - Vehicles	392.9 OT	SG	6,433	2.18%	1.65%	140	106	(34)	(15)
General Plant - Vehicles	396.3 CA	CA	1,447,080	7.20%	12.21%	104,190	176,689	72,499	-
General Plant - Vehicles	396.3 ID	SG	94,951	7.67%	11.95%	7,283	11,347	4,064	1,768
General Plant - Vehicles	396.3 ID	ID	2,987,665	7.67%	11.95%	229,154	357,026	127,872	-
General Plant - Vehicles	396.3 OR	OR	12,083,235	9.23%	9.31%	1,115,283	1,124,949	9,667	-
General Plant - Vehicles	396.3 OR	SG	82,388	9.23%	9.31%	7,604	7,670	66	29
General Plant - Vehicles	396.3 UT	SG	110,980	8.10%	10.55%	8,989	11,708	2,719	1,183
General Plant - Vehicles	396.3 UT	SO	1,450,283	8.10%	10.55%	117,473	153,005	35,532	15,319
General Plant - Vehicles	396.3 UT	UT	14,569,513	8.10%	10.55%	1,180,131	1,537,084	356,953	356,953
General Plant - Vehicles	396.3 WA	SG	76,764	5.66%	9.49%	4,345	7,285	2,940	1,279
General Plant - Vehicles	396.3 WA	WA	2,348,544	5.66%	9.49%	132,928	222,877	89,949	-
General Plant - Vehicles	396.3 WY	WY	4,408,344	8.47%	14.66%	373,387	646,263	272,876	-
General Plant - Vehicles	396.7 CA	CA	2,265,611	4.98%	5.59%	112,827	126,648	13,820	-
General Plant - Vehicles	396.7 ID	ID	6,717,318	3.73%	5.39%	250,556	362,063	111,507	-
General Plant - Vehicles	396.7 ID	SG	1,069,121	3.73%	5.39%	39,878	57,626	17,747	7,721
General Plant - Vehicles	396.7 OR	OR	22,854,375	5.14%	5.20%	1,174,715	1,188,428	13,713	-
General Plant - Vehicles	396.7 OR	SG	1,524,457	5.14%	5.20%	78,357	79,272	915	398
General Plant - Vehicles	396.7 OT	SG	1,943,963	1.86%	2.66%	36,158	51,709	15,552	6,766
General Plant - Vehicles	396.7 UT	SE	382,959	5.36%	6.09%	20,527	23,322	2,796	1,191
General Plant - Vehicles	396.7 UT	SG	13,090,861	5.36%	6.09%	701,670	797,233	95,563	41,574
General Plant - Vehicles	396.7 UT	SO	3,825,432	5.36%	6.09%	205,043	232,969	27,926	12,040
General Plant - Vehicles	396.7 UT	UT	35,912,226	5.36%	6.09%	1,924,895	2,187,055	262,159	262,159
General Plant - Vehicles	396.7 WA	SG	465,312	6.03%	3.93%	28,058	18,287	(9,772)	(4,251)
General Plant - Vehicles	396.7 WA	WA	5,846,223	6.03%	3.93%	352,527	229,757	(122,771)	-
General Plant - Vehicles	396.7 WY	SG	24,392,855	4.86%	5.77%	1,185,493	1,407,468	221,975	96,568

Rocky Mountain Power - Attachment 2
Depreciation Rate Comparison - Plant Balances as of December, 2020

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATED	
			EXISTING	SETTLEMENT	EXISTING	SETTLEMENT	DIFFERENCE	UT	
General Plant - Vehicles	396.7 WY	WY	14,896,522	4.86%	5.77%	723,971	859,529	135,558	-
Total General Plant - Vehicles*			287,063,409	5.33%	6.50%	15,314,391	18,665,718	3,351,327	1,857,122
General Plant - All Other									
General Plant - All Other	389.2 ID	ID	4,646	1.17%	1.70%	54	79	25	-
General Plant - All Other	389.2 UT	SG	1,183	2.03%	2.05%	24	24	0	0
General Plant - All Other	389.2 UT	UT	80,996	2.03%	2.05%	1,644	1,660	16	16
General Plant - All Other	389.2 WY	WY	74,246	1.98%	1.87%	1,470	1,388	(82)	-
General Plant - All Other	390 CA	CA	3,012,931	1.71%	1.99%	51,520	59,997	8,477	-
General Plant - All Other	390 CA	SO	456,255	1.71%	1.99%	7,802	9,079	1,278	551
General Plant - All Other	390 ID	ID	12,477,686	1.65%	1.84%	205,883	229,225	23,342	-
General Plant - All Other	390 ID	SG	1,446,832	1.65%	1.84%	23,873	26,622	2,749	1,196
General Plant - All Other	390 ID	SO	779,213	1.65%	1.84%	12,857	14,338	1,481	638
General Plant - All Other	390 OR	OR	33,518,026	1.86%	2.08%	623,435	702,170	78,735	-
General Plant - All Other	390 OR	SG	2,963,511	1.86%	2.08%	55,121	61,641	6,520	2,836
General Plant - All Other	390 OR	SO	49,771,365	1.86%	2.08%	925,747	1,035,244	109,497	47,209
General Plant - All Other	390 OT	SG	363,676	1.51%	1.76%	5,492	6,401	909	396
General Plant - All Other	390 UT	CN	8,374,998	1.53%	2.55%	128,137	213,562	85,425	40,341
General Plant - All Other	390 UT	SG	2,387,110	1.53%	2.55%	36,523	60,871	24,349	10,593
General Plant - All Other	390 UT	SO	40,099,508	1.53%	2.55%	613,522	1,022,537	409,015	176,343
General Plant - All Other	390 UT	UT	45,382,211	1.53%	2.55%	694,348	1,155,442	461,094	461,094
General Plant - All Other	390 UT	SE	1,041,182	1.53%	2.55%	15,930	26,550	10,620	4,524
General Plant - All Other	390 WA	SG	92,763	2.52%	2.08%	2,338	1,929	(408)	(178)
General Plant - All Other	390 WA	SO	1,488,037	2.52%	2.08%	37,499	30,951	(6,547)	(2,823)
General Plant - All Other	390 WA	WA	11,467,860	2.52%	2.08%	288,991	239,453	(49,538)	-
General Plant - All Other	390 WY	SG	860,033	1.95%	2.28%	16,771	19,609	2,838	1,235
General Plant - All Other	390 WY	SO	132,386	1.95%	2.28%	2,582	3,018	437	188
General Plant - All Other	390 WY	WY	17,893,960	1.95%	2.28%	348,933	407,255	58,322	-
Total General Plant - All Other			234,170,613	1.75%	2.28%	4,100,495	5,329,047	1,228,552	744,158
Total General Plant			521,234,022	3.72%	4.60%	19,414,887	23,994,765	4,579,879	2,601,281
Total Company - Depreciable Plant			28,572,567,679	2.74%	3.24%	783,974,101	925,524,020	141,549,919	61,592,998

COLSTRIP RESERVE AMORTIZATION	SG	(2,293,038)	-	2,293,038	997,567
HUNTER RESERVE AMORTIZATION	SG	(5,927,184)	-	5,927,184	2,578,572
GADSBY RESERVE AMORTIZATION	SG	(2,341,500)	-	2,341,500	1,018,650
BLUNDELLRESERVE AMORTIZATION	SG	(785,202)	-	785,202	341,596
WYOMING - DISTRIBUTION RESERVE AMORTIZATION	WY	(2,077,204)	-	2,077,204	-
UTAH - DISTRIBUTION RESERVE AMORTIZATION	UT	(23,109,549)	-	23,109,549	23,109,549
IDAHO - DISTRIBUTION RESERVE AMORTIZATION	ID	(2,508,698)	-	2,508,698	-

Total Company **28,640,915,067** **744,931,725.70** **925,524,019.58** **180,592,293.88** **89,638,931.43**

* For regulatory purposes, vehicle depreciation is re-classified as O&M.

Allocation Factor Table	
	UT
CA	0.0000%
CN	47.2235%
ID	0.0000%
OR	0.0000%
SE	42.6008%
SG	43.5042%
SO	43.1140%
UT	100.0000%
WA	0.0000%
WY	0.0000%

Source: Factors from December 2017 Semi-Annual Report

Attachment 3

Stipulation Depreciation Rates

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
UTAH, WYOMING AND IDAHO

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL	
				ACCRUAL AMOUNT	ACCRUAL RATE				ACCRUAL AMOUNT	ACCRUAL RATE
STEAM PRODUCTION PLANT										
CHOLLA GENERATING STATION										
CHOLLA UNIT 4										
310.20	04-2025	SQUARE	0	185,271	13.54	04-2020			0	-
311.00	04-2025	110-S0.5	(4)	8,529,325	12.93	04-2020			0	-
312.00	04-2025	65-L0.5	(5)	45,604,944	13.71	04-2020			0	-
314.00	04-2025	50-S0	(5)	8,690,420	13.34	04-2020			0	-
315.00	04-2025	80-R2.5	(4)	8,327,524	12.24	04-2020			0	-
316.00	04-2025	45-L0	(4)	494,291	12.85	04-2020			0	-
		TOTAL CHOLLA UNIT 4		71,831,775	13.38				0	-
COLSTRIP GENERATING STATION										
COLSTRIP GENERATING STATION										
311.00	12-2027	110-S0.5	(6)	4,733,812	7.24	12-2027	110-S0.5	(6)	4,733,812	7.24
312.00	12-2027	65-L0.5	(7)	10,512,862	8.26	12-2027	65-L0.5	(7)	10,512,862	8.26
314.00	12-2027	50-S0	(6)	3,735,660	9.08	12-2027	50-S0	(6)	3,735,660	9.08
315.00	12-2027	80-R2.5	(6)	637,218	6.81	12-2027	80-R2.5	(6)	637,218	6.81
316.00	12-2027	45-L0	(5)	40,962	9.59	12-2027	45-L0	(5)	40,962	9.59
		TOTAL COLSTRIP GENERATING STATION		19,660,514	8.07				19,660,514	8.07
CRAIG GENERATING STATION										
CRAIG UNIT 1										
311.00	12-2025	110-S0.5	(1)	624,952	5.42	12-2025	110-S0.5	(1)	624,952	5.42
312.00	12-2025	65-L0.5	(2)	2,246,263	7.11	12-2025	65-L0.5	(2)	2,246,263	7.11
314.00	12-2025	50-S0	(2)	1,170,271	9.39	12-2025	50-S0	(2)	1,170,271	9.39
315.00	12-2025	80-R2.5	(1)	381,342	5.50	12-2025	80-R2.5	(1)	381,342	5.50
316.00	12-2025	45-L0	(1)	14,816	6.30	12-2025	45-L0	(1)	14,816	6.30
		TOTAL CRAIG UNIT 1		4,437,644	7.07				4,437,644	7.07
CRAIG UNIT 2										
311.00	12-2026	110-S0.5	(2)	562,970	4.86	12-2026	110-S0.5	(2)	562,970	4.86
312.00	12-2026	65-L0.5	(2)	8,052,814	11.02	12-2026	65-L0.5	(2)	8,052,814	11.02
314.00	12-2026	50-S0	(2)	1,148,792	9.00	12-2026	50-S0	(2)	1,148,792	9.00
315.00	12-2026	80-R2.5	(1)	855,000	8.45	12-2026	80-R2.5	(1)	855,000	8.45
		TOTAL CRAIG UNIT 2		10,619,576	9.88				10,619,576	9.88
CRAIG COMMON										
311.00	12-2026	110-S0.5	(1)	1,316,835	7.73	12-2026	110-S0.5	(1)	1,316,835	7.73
312.00	12-2026	65-L0.5	(2)	2,915,182	8.52	12-2026	65-L0.5	(2)	2,915,182	8.52
314.00	12-2026	50-S0	(2)	384,583	8.43	12-2026	50-S0	(2)	384,583	8.43
315.00	12-2026	80-R2.5	(1)	170,443	5.72	12-2026	80-R2.5	(1)	170,443	5.72
316.00	12-2026	45-L0	(1)	55,222	6.00	12-2026	45-L0	(1)	55,222	6.00
		TOTAL CRAIG COMMON		4,842,265	8.11				4,842,265	8.11
		TOTAL CRAIG GENERATING STATION		19,899,485	8.65				19,899,485	8.65

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
UTAH, WYOMING AND IDAHO

ACCOUNT	PACIFICORP DEPRECIATION STUDY						SETTLEMENT SCENARIO					
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL			
				ACCRUAL AMOUNT	ACCRUAL RATE				ACCRUAL AMOUNT	ACCRUAL RATE		
DAVE JOHNSTON GENERATING STATION												
DAVE JOHNSTON UNIT 1												
311.00	12-2027	110-S0.5	(3)	66,756	6.64	12-2027	110-S0.5	(3)	66,756	6.64		
312.00	12-2027	65-L0.5	(4)	3,365,938	6.03	12-2027	65-L0.5	(4)	3,365,938	6.03		
314.00	12-2027	50-S0	(4)	651,642	5.93	12-2027	50-S0	(4)	651,642	5.93		
315.00	12-2027	80-R2.5	(3)	81,163	2.93	12-2027	80-R2.5	(3)	81,163	2.93		
316.00	12-2027	45-L0	(3)	120	4.74	12-2027	45-L0	(3)	120	4.74		
				<u>4,165,619</u>	<u>5.90</u>				<u>4,165,619</u>	<u>5.90</u>		
DAVE JOHNSTON UNIT 2												
311.00	12-2027	110-S0.5	(3)	72,428	8.45	12-2027	110-S0.5	(3)	72,428	8.45		
312.00	12-2027	65-L0.5	(4)	3,449,755	5.97	12-2027	65-L0.5	(4)	3,449,755	5.97		
314.00	12-2027	50-S0	(4)	1,081,254	6.50	12-2027	50-S0	(4)	1,081,254	6.50		
315.00	12-2027	80-R2.5	(3)	179,715	4.84	12-2027	80-R2.5	(3)	179,715	4.84		
				<u>4,783,152</u>	<u>6.06</u>				<u>4,783,152</u>	<u>6.06</u>		
DAVE JOHNSTON UNIT 3												
311.00	12-2027	110-S0.5	(3)	1,170,255	6.19	12-2027	110-S0.5	(3)	1,170,255	6.19		
312.00	12-2027	65-L0.5	(3)	16,234,764	7.07	12-2027	65-L0.5	(3)	16,234,764	7.07		
314.00	12-2027	50-S0	(4)	1,656,957	6.78	12-2027	50-S0	(4)	1,656,957	6.78		
315.00	12-2027	80-R2.5	(3)	951,105	6.28	12-2027	80-R2.5	(3)	951,105	6.28		
316.00	12-2027	45-L0	(3)	11,399	5.00	12-2027	45-L0	(3)	11,399	5.00		
				<u>20,024,480</u>	<u>6.95</u>				<u>20,024,480</u>	<u>6.95</u>		
DAVE JOHNSTON UNIT 4												
311.00	12-2027	110-S0.5	(3)	1,078,085	7.13	12-2027	110-S0.5	(3)	1,078,085	7.13		
312.00	12-2027	65-L0.5	(3)	16,593,337	7.19	12-2027	65-L0.5	(3)	16,593,337	7.19		
314.00	12-2027	50-S0	(4)	2,570,438	6.44	12-2027	50-S0	(4)	2,570,438	6.44		
315.00	12-2027	80-R2.5	(3)	889,942	6.22	12-2027	80-R2.5	(3)	889,942	6.22		
316.00	12-2027	45-L0	(3)	30,965	5.43	12-2027	45-L0	(3)	30,965	5.43		
				<u>21,162,767</u>	<u>7.04</u>				<u>21,162,767</u>	<u>7.04</u>		
DAVE JOHNSTON COMMON												
310.20	12-2027	SQUARE	0	3,445	3.45	12-2027	SQUARE	0	3,445	3.45		
311.00	12-2027	110-S0.5	(3)	7,956,823	6.10	12-2027	110-S0.5	(3)	7,956,823	6.10		
312.00	12-2027	65-L0.5	(3)	11,189,744	7.48	12-2027	65-L0.5	(3)	11,189,744	7.48		
314.00	12-2027	50-S0	(3)	1,050,411	8.83	12-2027	50-S0	(3)	1,050,411	8.83		
315.00	12-2027	80-R2.5	(3)	1,996,364	7.16	12-2027	80-R2.5	(3)	1,996,364	7.16		
316.00	12-2027	45-L0	(3)	494,093	6.70	12-2027	45-L0	(3)	494,093	6.70		
				<u>22,690,880</u>	<u>6.93</u>				<u>22,690,880</u>	<u>6.93</u>		
TOTAL DAVE JOHNSTON GENERATING STATION				<u>72,826,898</u>	<u>6.83</u>	TOTAL DAVE JOHNSTON GENERATING STATION				<u>72,826,898</u>	<u>6.83</u>	

PACIFICORP
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AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
UTAH, WYOMING AND IDAHO

ACCOUNT	PACIFICORP DEPRECIATION STUDY						SETTLEMENT SCENARIO					
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL			
				ACCURAL AMOUNT	ACCURAL RATE				ACCURAL AMOUNT	ACCURAL RATE		
GADSBY GENERATING STATION												
GADSBY UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	32,893	2.24	12-2032	110-S0.5	(14)	32,893	2.24	
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	234,308	2.35	12-2032	65-L0.5	(14)	234,308	2.35	
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	77,989	1.56	12-2032	50-S0	(14)	77,989	1.56	
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	13,023	0.96	12-2032	80-R2.5	(14)	13,023	0.96	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	197	1.04	12-2032	45-L0	(10)	197	1.04	
	TOTAL GADSBY UNIT 1				358,410	2.01				358,410	2.01	
GADSBY UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(15)	30,536	2.25	12-2032	110-S0.5	(15)	30,536	2.25	
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	281,036	2.11	12-2032	65-L0.5	(14)	281,036	2.11	
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	134,018	2.30	12-2032	50-S0	(14)	134,018	2.30	
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	11,814	0.87	12-2032	80-R2.5	(14)	11,814	0.87	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	118	1.04	12-2032	45-L0	(10)	118	1.04	
	TOTAL GADSBY UNIT 2				457,522	2.09				457,522	2.09	
GADSBY UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	37,915	2.60	12-2032	110-S0.5	(14)	37,915	2.60	
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	310,220	2.30	12-2032	65-L0.5	(14)	310,220	2.30	
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	240,770	3.20	12-2032	50-S0	(14)	240,770	3.20	
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	61,312	2.48	12-2032	80-R2.5	(14)	61,312	2.48	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	433	1.03	12-2032	45-L0	(10)	433	1.03	
	TOTAL GADSBY UNIT 3				650,650	2.61				650,650	2.61	
GADSBY COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	248,241	2.09	12-2032	110-S0.5	(14)	248,241	2.09	
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	102,813	5.44	12-2032	65-L0.5	(14)	102,813	5.44	
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	14,741	3.21	12-2032	50-S0	(14)	14,741	3.21	
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	132,357	4.28	12-2032	80-R2.5	(14)	132,357	4.28	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(12)	11,121	3.12	12-2032	45-L0	(12)	11,121	3.12	
	TOTAL GADSBY COMMON				509,273	2.88				509,273	2.88	
	TOTAL GADSBY GENERATING STATION				1,975,855	2.40				1,975,855	2.40	
HAYDEN GENERATING STATION												
HAYDEN UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	12-2030	110-S0.5	(2)	13,956	1.25	12-2030	110-S0.5	(2)	13,956	1.25	
312.00	BOILER PLANT EQUIPMENT	12-2030	65-L0.5	(2)	2,534,592	5.49	12-2030	65-L0.5	(2)	2,534,592	5.49	
314.00	TURBOGENERATOR UNITS	12-2030	50-S0	(2)	240,056	4.53	12-2030	50-S0	(2)	240,056	4.53	
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	80-R2.5	(2)	25,453	2.53	12-2030	80-R2.5	(2)	25,453	2.53	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	45-L0	(1)	8,276	3.51	12-2030	45-L0	(1)	8,276	3.51	
	TOTAL HAYDEN UNIT 1				2,822,333	5.24				2,822,333	5.24	
HAYDEN UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	12-2030	110-S0.5	(2)	26,903	1.48	12-2030	110-S0.5	(2)	26,903	1.48	
312.00	BOILER PLANT EQUIPMENT	12-2030	65-L0.5	(2)	1,355,114	5.70	12-2030	65-L0.5	(2)	1,355,114	5.70	
314.00	TURBOGENERATOR UNITS	12-2030	50-S0	(2)	207,520	4.69	12-2030	50-S0	(2)	207,520	4.69	
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	80-R2.5	(1)	28,324	2.16	12-2030	80-R2.5	(1)	28,324	2.16	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	45-L0	(1)	5,363	2.58	12-2030	45-L0	(1)	5,363	2.58	
	TOTAL HAYDEN UNIT 2				1,623,224	5.14				1,623,224	5.14	

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ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE
HAYDEN COMMON										
311.00 STRUCTURES AND IMPROVEMENTS	12-2030	110-S0.5	(1)	714,551	4.82	12-2030	110-S0.5	(1)	714,551	4.82
312.00 BOILER PLANT EQUIPMENT	12-2030	65-L0.5	(2)	452,085	3.69	12-2030	65-L0.5	(2)	452,085	3.69
314.00 TURBOGENERATOR UNITS	12-2030	50-S0	(2)	12,410	5.05	12-2030	50-S0	(2)	12,410	5.05
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2030	80-R2.5	(2)	4,440	2.19	12-2030	80-R2.5	(2)	4,440	2.19
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	45-L0	(1)	3,957	2.61	12-2030	45-L0	(1)	3,957	2.61
TOTAL HAYDEN COMMON				<u>1,187,443</u>	4.29				<u>1,187,443</u>	4.29
TOTAL HAYDEN GENERATING STATION				5,633,000	4.98				5,633,000	4.98
HUNTER GENERATING STATION										
HUNTER UNIT 1										
311.00 STRUCTURES AND IMPROVEMENTS	12-2042	110-S0.5	(7)	528,002	2.30	12-2042	110-S0.5	(7)	528,002	2.30
312.00 BOILER PLANT EQUIPMENT	12-2042	65-L0.5	(8)	10,390,165	3.85	12-2042	65-L0.5	(8)	10,390,165	3.85
314.00 TURBOGENERATOR UNITS	12-2042	50-S0	(8)	2,390,608	3.66	12-2042	50-S0	(8)	2,390,608	3.66
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2042	80-R2.5	(7)	930,212	2.77	12-2042	80-R2.5	(7)	930,212	2.77
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2042	45-L0	(5)	23,951	3.21	12-2042	45-L0	(5)	23,951	3.21
TOTAL HUNTER UNIT 1				<u>14,262,938</u>	3.63				<u>14,262,938</u>	3.63
HUNTER UNIT 2										
311.00 STRUCTURES AND IMPROVEMENTS	12-2042	110-S0.5	(7)	294,203	2.38	12-2042	110-S0.5	(7)	294,203	2.38
312.00 BOILER PLANT EQUIPMENT	12-2042	65-L0.5	(8)	6,741,163	3.83	12-2042	65-L0.5	(8)	6,741,163	3.83
314.00 TURBOGENERATOR UNITS	12-2042	50-S0	(8)	1,655,478	3.68	12-2042	50-S0	(8)	1,655,478	3.68
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2042	80-R2.5	(7)	433,465	2.58	12-2042	80-R2.5	(7)	433,465	2.58
TOTAL HUNTER UNIT 2				<u>9,124,309</u>	3.65				<u>9,124,309</u>	3.65
HUNTER UNIT 3										
311.00 STRUCTURES AND IMPROVEMENTS	12-2042	110-S0.5	(7)	1,312,301	2.38	12-2042	110-S0.5	(7)	1,312,301	2.38
312.00 BOILER PLANT EQUIPMENT	12-2042	65-L0.5	(8)	10,052,897	3.28	12-2042	65-L0.5	(8)	10,052,897	3.28
314.00 TURBOGENERATOR UNITS	12-2042	50-S0	(7)	3,325,226	3.88	12-2042	50-S0	(7)	3,325,226	3.88
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2042	80-R2.5	(7)	1,343,204	2.49	12-2042	80-R2.5	(7)	1,343,204	2.49
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2042	45-L0	(5)	50,855	3.33	12-2042	45-L0	(5)	50,855	3.33
TOTAL HUNTER UNIT 3				<u>16,084,483</u>	3.20				<u>16,084,483</u>	3.20
HUNTER UNITS 1 AND 2 COMMON										
311.00 STRUCTURES AND IMPROVEMENTS	12-2042	110-S0.5	(7)	216,202	2.32	12-2042	110-S0.5	(7)	216,202	2.32
312.00 BOILER PLANT EQUIPMENT	12-2042	65-L0.5	(8)	398,899	3.45	12-2042	65-L0.5	(8)	398,899	3.45
314.00 TURBOGENERATOR UNITS	12-2042	50-S0	(8)	126,346	3.39	12-2042	50-S0	(8)	126,346	3.39
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2042	80-R2.5	(6)	3,448	3.41	12-2042	80-R2.5	(6)	3,448	3.41
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2042	45-L0	(5)	24,199	3.16	12-2042	45-L0	(5)	24,199	3.16
TOTAL HUNTER UNITS 1 AND 2 COMMON				<u>769,094</u>	3.02				<u>769,094</u>	3.02
HUNTER UNITS 1, 2 AND 3 COMMON										
310.20 LAND RIGHTS	12-2042	SQUARE	0	5,030	2.04	12-2042	SQUARE	0	5,030	2.04
311.00 STRUCTURES AND IMPROVEMENTS	12-2042	110-S0.5	(7)	3,192,076	2.68	12-2042	110-S0.5	(7)	3,192,076	2.68
312.00 BOILER PLANT EQUIPMENT	12-2042	65-L0.5	(8)	1,273,378	3.77	12-2042	65-L0.5	(8)	1,273,378	3.77
314.00 TURBOGENERATOR UNITS	12-2042	50-S0	(8)	41,482	3.53	12-2042	50-S0	(8)	41,482	3.53
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2042	80-R2.5	(5)	96,452	3.85	12-2042	80-R2.5	(5)	96,452	3.85
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2042	45-L0	(5)	17,667	3.95	12-2042	45-L0	(5)	17,667	3.95
TOTAL HUNTER UNITS 1, 2 AND 3 COMMON				<u>4,626,085</u>	2.94				<u>4,626,085</u>	2.94
TOTAL HUNTER GENERATING STATION				44,866,909	3.38				44,866,909	3.38

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ACCOUNT	PACIFICORP DEPRECIATION STUDY						SETTLEMENT SCENARIO					
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCUMULATED AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCUMULATED ANNUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE		
HUNTINGTON GENERATING STATION												
HUNTINGTON UNIT 1												
311.00	12-2036	110-S0.5	(7)	506,328	2.52	12-2036	110-S0.5	(7)	506,328	2.52		
312.00	12-2036	65-L0.5	(7)	13,121,287	4.41	12-2036	65-L0.5	(7)	13,121,287	4.41		
314.00	12-2036	50-S0	(7)	2,754,826	4.37	12-2036	50-S0	(7)	2,754,826	4.37		
315.00	12-2036	80-R2.5	(6)	560,787	2.77	12-2036	80-R2.5	(6)	560,787	2.77		
316.00	12-2036	45-L0	(5)	49,937	4.27	12-2036	45-L0	(5)	49,937	4.27		
				<u>16,993,165</u>	<u>4.22</u>				<u>16,993,165</u>	<u>4.22</u>		
HUNTINGTON UNIT 2												
311.00	12-2036	110-S0.5	(6)	822,442	3.09	12-2036	110-S0.5	(6)	822,442	3.09		
312.00	12-2036	65-L0.5	(7)	11,139,960	4.25	12-2036	65-L0.5	(7)	11,139,960	4.25		
314.00	12-2036	50-S0	(7)	2,550,255	4.16	12-2036	50-S0	(7)	2,550,255	4.16		
315.00	12-2036	80-R2.5	(6)	822,357	3.39	12-2036	80-R2.5	(6)	822,357	3.39		
316.00	12-2036	45-L0	(5)	35,708	3.89	12-2036	45-L0	(5)	35,708	3.89		
				<u>15,370,722</u>	<u>4.10</u>				<u>15,370,722</u>	<u>4.10</u>		
HUNTINGTON COMMON												
311.00	12-2036	110-S0.5	(7)	2,646,940	3.22	12-2036	110-S0.5	(7)	2,646,940	3.22		
312.00	12-2036	65-L0.5	(7)	2,152,529	4.81	12-2036	65-L0.5	(7)	2,152,529	4.81		
314.00	12-2036	50-S0	(8)	281,319	3.80	12-2036	50-S0	(8)	281,319	3.80		
315.00	12-2036	80-R2.5	(5)	225,144	4.68	12-2036	80-R2.5	(5)	225,144	4.68		
316.00	12-2036	45-L0	(5)	83,054	5.68	12-2036	45-L0	(5)	83,054	5.68		
				<u>5,388,986</u>	<u>3.84</u>				<u>5,388,986</u>	<u>3.84</u>		
TOTAL HUNTINGTON GENERATING STATION												
				<u>37,752,873</u>	<u>4.11</u>				<u>37,752,873</u>	<u>4.11</u>		
JIM BRIDGER GENERATING STATION												
JIM BRIDGER UNIT 1												
311.00	12-2028	110-S0.5	(5)	589,967	3.84	12-2028	110-S0.5	(5)	589,967	3.84		
312.00	12-2028	65-L0.5	(5)	10,098,796	6.07	12-2028	65-L0.5	(5)	10,098,796	6.07		
314.00	12-2028	50-S0	(5)	2,938,691	6.52	12-2028	50-S0	(5)	2,938,691	6.52		
315.00	12-2028	80-R2.5	(5)	423,214	3.96	12-2028	80-R2.5	(5)	423,214	3.96		
316.00	12-2028	45-L0	(4)	11,661	4.02	12-2028	45-L0	(4)	11,661	4.02		
				<u>14,062,329</u>	<u>5.91</u>				<u>14,062,329</u>	<u>5.91</u>		
JIM BRIDGER UNIT 2												
311.00	12-2032	110-S0.5	(6)	376,623	2.97	12-2032	110-S0.5	(6)	376,623	2.97		
312.00	12-2032	65-L0.5	(6)	8,238,352	4.86	12-2032	65-L0.5	(6)	8,238,352	4.86		
314.00	12-2032	50-S0	(5)	3,236,065	5.55	12-2032	50-S0	(5)	3,236,065	5.55		
315.00	12-2032	80-R2.5	(5)	280,622	3.10	12-2032	80-R2.5	(5)	280,622	3.10		
316.00	12-2032	45-L0	(4)	6,487	3.53	12-2032	45-L0	(4)	6,487	3.53		
				<u>12,138,149</u>	<u>4.86</u>				<u>12,138,149</u>	<u>4.86</u>		
JIM BRIDGER UNIT 3												
311.00	12-2037	110-S0.5	(6)	423,758	2.90	12-2037	110-S0.5	(6)	423,758	2.90		
312.00	12-2037	65-L0.5	(6)	12,629,368	4.60	12-2037	65-L0.5	(6)	12,629,368	4.60		
314.00	12-2037	50-S0	(7)	1,775,327	4.11	12-2037	50-S0	(7)	1,775,327	4.11		
315.00	12-2037	80-R2.5	(6)	293,199	3.24	12-2037	80-R2.5	(6)	293,199	3.24		
316.00	12-2037	45-L0	(4)	5,655	3.17	12-2037	45-L0	(4)	5,655	3.17		
				<u>15,127,307</u>	<u>4.43</u>				<u>15,127,307</u>	<u>4.43</u>		

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ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL	
				ACCRUAL AMOUNT	ACCRUAL RATE				ACCRUAL AMOUNT	ACCRUAL RATE
JIM BRIDGER UNIT 4										
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(6)	1,024,417	2.54	12-2037	110-S0.5	(6)	1,024,417	2.54
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(6)	14,101,548	4.61	12-2037	65-L0.5	(6)	14,101,548	4.61
314.00 TURBOGENERATOR UNITS	12-2037	50-S0	(7)	1,794,210	3.91	12-2037	50-S0	(7)	1,794,210	3.91
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(6)	455,314	2.68	12-2037	80-R2.5	(6)	455,314	2.68
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(4)	36,635	3.16	12-2037	45-L0	(4)	36,635	3.16
TOTAL JIM BRIDGER UNIT 4				17,412,124	4.24				17,412,124	4.24
JIM BRIDGER COMMON										
310.20 LAND RIGHTS	12-2037	SQUARE	0	5,990	2.13	12-2037	SQUARE	0	5,990	2.13
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(6)	2,641,291	3.55	12-2037	110-S0.5	(6)	2,641,291	3.55
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(7)	4,457,480	4.24	12-2037	65-L0.5	(7)	4,457,480	4.24
314.00 TURBOGENERATOR UNITS	12-2037	50-S0	(6)	467,224	4.48	12-2037	50-S0	(6)	467,224	4.48
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(5)	729,916	3.77	12-2037	80-R2.5	(5)	729,916	3.77
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(4)	143,869	5.07	12-2037	45-L0	(4)	143,869	5.07
TOTAL JIM BRIDGER COMMON				8,445,790	3.98				8,445,790	3.98
TOTAL JIM BRIDGER GENERATING STATION				67,185,699	4.63				67,185,699	4.63
NAUGHTON GENERATING STATION										
NAUGHTON UNIT 1										
311.00 STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(11)	1,683,380	7.99	12-2029	110-S0.5	(9)	1,210,349	5.74
312.00 BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(11)	14,169,792	9.22	12-2029	65-L0.5	(9)	11,365,657	7.39
314.00 TURBOGENERATOR UNITS	12-2029	50-S0	(11)	1,737,024	8.95	12-2029	50-S0	(9)	1,341,405	6.65
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(11)	1,818,465	8.72	12-2029	80-R2.5	(9)	1,419,332	6.81
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(9)	6,238	7.17	12-2029	45-L0	(8)	3,407	3.91
TOTAL NAUGHTON UNIT 1				19,464,899	9.01				15,340,150	7.10
NAUGHTON UNIT 2										
311.00 STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(11)	2,583,777	8.83	12-2029	110-S0.5	(9)	2,043,420	6.98
312.00 BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(11)	17,548,475	9.14	12-2029	65-L0.5	(9)	13,971,983	7.28
314.00 TURBOGENERATOR UNITS	12-2029	50-S0	(11)	2,562,033	9.38	12-2029	50-S0	(9)	2,050,890	7.51
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(11)	2,610,776	8.69	12-2029	80-R2.5	(9)	2,024,532	6.74
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(9)	25,733	7.20	12-2029	45-L0	(8)	14,313	4.00
TOTAL NAUGHTON UNIT 2				25,330,794	9.08				20,105,138	7.21
NAUGHTON UNIT 3										
311.00 STRUCTURES AND IMPROVEMENTS						12-2029	110-S0.5	(9)	544,805	3.83
312.00 BOILER PLANT EQUIPMENT						12-2029	65-L0.5	(9)	9,171,375	9.64
314.00 TURBOGENERATOR UNITS						12-2029	50-S0	(9)	2,338,640	5.99
315.00 ACCESSORY ELECTRIC EQUIPMENT						12-2029	80-R2.5	(9)	471,940	4.13
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT						12-2029	45-L0	(8)	7,552	3.66
TOTAL NAUGHTON UNIT 3									12,534,312	7.83
NAUGHTON COMMON										
310.20 LAND RIGHTS	12-2029	SQUARE	0	855	5.69	12-2029	SQUARE	0	488	3.25
311.00 STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(11)	6,377,962	8.75	12-2029	110-S0.5	(9)	4,999,459	6.87
312.00 BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(11)	3,976,077	8.85	12-2029	65-L0.5	(9)	3,062,540	6.82
314.00 TURBOGENERATOR UNITS	12-2029	50-S0	(11)	166,156	9.54	12-2029	50-S0	(9)	135,970	7.80
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(11)	365,444	8.68	12-2029	80-R2.5	(9)	284,193	6.75
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(10)	143,097	9.07	12-2029	45-L0	(8)	110,749	7.02
TOTAL NAUGHTON COMMON				11,029,591	8.80				8,593,399	6.86
TOTAL NAUGHTON GENERATING STATION				55,825,284	9.00				56,572,999	7.25

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ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO					
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRAUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRAUAL RATE	
WYODAK GENERATING STATION											
WYODAK PLANT											
310.20	12-2039	SQUARE	0	3,165	1.92	12-2039	SQUARE	0	3,165	1.92	
311.00	12-2039	110-S0.5	(4)	1,280,783	2.40	12-2039	110-S0.5	(4)	1,280,783	2.40	
312.00	12-2039	65-L0.5	(5)	11,877,404	3.59	12-2039	65-L0.5	(5)	11,877,404	3.59	
314.00	12-2039	50-S0	(5)	2,290,489	3.52	12-2039	50-S0	(5)	2,290,489	3.52	
315.00	12-2039	80-R2.5	(4)	797,055	2.73	12-2039	80-R2.5	(4)	797,055	2.73	
316.00	12-2039	45-L0	(3)	47,842	3.89	12-2039	45-L0	(3)	47,842	3.89	
				16,296,738	3.39					16,296,738	3.39
TOTAL WYODAK GENERATING STATION											
BLUNDELL GENERATING STATION											
BLUNDELL GEOTHERMAL UNIT 1											
311.00	12-2037	110-S0.5	(9)	186,829	2.84	12-2037	110-S0.5	(9)	186,829	2.84	
312.00	12-2037	65-L0.5	(10)	441,987	3.41	12-2037	65-L0.5	(10)	441,987	3.41	
314.00	12-2037	50-S0	(9)	643,109	3.76	12-2037	50-S0	(9)	643,109	3.76	
315.00	12-2037	80-R2.5	(8)	141,910	2.82	12-2037	80-R2.5	(8)	141,910	2.82	
316.00	12-2037	45-L0	(7)	26,821	3.92	12-2037	45-L0	(7)	26,821	3.92	
				1,440,656	3.40					1,440,656	3.40
BLUNDELL GEOTHERMAL UNIT 2											
311.00	12-2037	110-S0.5	(8)	29,068	4.23	12-2037	110-S0.5	(8)	29,068	4.23	
312.00	12-2037	65-L0.5	(9)	360,519	4.58	12-2037	65-L0.5	(9)	360,519	4.58	
314.00	12-2037	50-S0	(9)	715,372	4.45	12-2037	50-S0	(9)	715,372	4.45	
315.00	12-2037	80-R2.5	(8)	99,742	4.08	12-2037	80-R2.5	(8)	99,742	4.08	
316.00	12-2037	45-L0	(7)	24,123	4.61	12-2037	45-L0	(7)	24,123	4.61	
				1,228,824	4.45					1,228,824	4.45
BLUNDELL GEOTHERMAL STEAM FIELD											
310.20	12-2037	SQUARE	0	690,749	1.69	12-2037	SQUARE	0	690,749	1.69	
311.00	12-2037	110-S0.5	(7)	9,683	3.87	12-2037	110-S0.5	(7)	9,683	3.87	
312.00	12-2037	65-L0.5	(8)	1,691,185	4.57	12-2037	65-L0.5	(8)	1,691,185	4.57	
315.00	12-2037	80-R2.5	(7)	49,856	4.84	12-2037	80-R2.5	(7)	49,856	4.84	
316.00	12-2037	45-L0	(6)	6,364	5.24	12-2037	45-L0	(6)	6,364	5.24	
				2,447,837	3.08					2,447,837	3.08
BLUNDELL GEOTHERMAL COMMON											
311.00	12-2037	110-S0.5	(8)	32,489	4.40	12-2037	110-S0.5	(8)	32,489	4.40	
312.00	12-2037	65-L0.5	(8)	203,245	6.28	12-2037	65-L0.5	(8)	203,245	6.28	
315.00	12-2037	80-R2.5	(8)	2,016	4.78	12-2037	80-R2.5	(8)	2,016	4.78	
316.00	12-2037	45-L0	(7)	2,335	3.35	12-2037	45-L0	(7)	2,335	3.35	
				240,085	5.88					240,085	5.88
				5,357,402	3.49					5,357,402	3.49
				419,112,432	5.80					348,028,372	5.08
TOTAL DEPRECIABLE STEAM PRODUCTION PLANT											
HYDRAULIC PRODUCTION PLANT											
ASHTON/ST. ANTHONY											
330.20	12-2027	SQUARE	0	37,668	11.48	12-2027	SQUARE	0	37,668	11.48	
331.00	12-2027	125-R1	(1)	191,475	9.03	12-2027	125-R1	(1)	188,289	8.88	
332.00	12-2027	125-R1.5	0	2,443,602	8.72	12-2027	125-R1.5	0	2,443,602	8.72	
333.00	12-2027	95-S0	(1)	150,175	7.56	12-2027	95-S0	(1)	150,175	7.56	
334.00	12-2027	70-L0	(1)	111,111	8.40	12-2027	70-L0	(1)	111,111	8.40	
335.00	12-2027	75-R0.5	(1)	588	7.36	12-2027	75-R0.5	(1)	588	7.36	
336.00	12-2027	100-S0.5	(1)	596	10.87	12-2027	100-S0.5	(1)	596	10.87	
				2,935,215	8.68					2,932,029	8.67
BEAR RIVER											
330.20	12-2033	SQUARE	0	90	1.53	12-2033	SQUARE	0	90	1.53	
331.00	12-2033	125-R1	(1)	295,078	4.37	12-2033	125-R1	(1)	296,584	4.39	
332.00	12-2033	125-R1.5	(1)	2,051,334	4.77	12-2033	125-R1.5	(1)	2,050,211	4.77	
333.00	12-2033	95-S0	(2)	847,567	4.92	12-2033	95-S0	(2)	847,127	4.92	
334.00	12-2033	70-L0	(2)	273,107	4.71	12-2033	70-L0	(2)	272,926	4.71	
335.00	12-2033	75-R0.5	(1)	2,356	2.94	12-2033	75-R0.5	(1)	2,352	2.94	
336.00	12-2033	100-S0.5	(2)	65,091	5.09	12-2033	100-S0.5	(2)	65,059	5.09	
				3,534,623	4.77					3,534,349	4.77
BEND											
331.00	12-2030	125-R1	(1)	849	0.90	12-2030	125-R1	(1)	843	0.89	
332.00	12-2030	125-R1.5	(1)	0	0.00	12-2030	125-R1.5	(1)	0	0.00	
333.00	12-2030	95-S0	(1)	60,092	7.14	12-2030	95-S0	(1)	60,092	7.14	
334.00	12-2030	70-L0	(2)	0	-	12-2030	70-L0	(2)	0	-	
335.00	12-2030	75-R0.5	(1)	0	-	12-2030	75-R0.5	(1)	0	-	
336.00	12-2030	100-S0.5	(5)	0	-	12-2030	100-S0.5	(5)	0	-	
				60,941	2.06					60,935	2.06
BIG FORK											
331.00	12-2053	125-R1	(3)	13,263	1.76	12-2053	125-R1	(3)	13,250	1.75	
332.00	12-2053	125-R1.5	(3)	101,626	1.75	12-2053	125-R1.5	(3)	101,626	1.75	
333.00	12-2053	95-S0	(7)	25,640	1.64	12-2053	95-S0	(7)	25,640	1.64	
334.00	12-2053	70-L0	(5)	7,886	2.01	12-2053	70-L0	(5)	7,886	2.01	
336.00	12-2053	100-S0.5	(5)	4,432	1.90	12-2053	100-S0.5	(5)	4,432	1.90	
				152,847	1.74					152,834	1.74

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ACCOUNT	PACIFICORP DEPRECIATION STUDY						SETTLEMENT SCENARIO					
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL			
				ACCRUAL AMOUNT	ACCRUAL RATE				ACCRUAL AMOUNT	ACCRUAL RATE		
CUTLER												
330.20 WATER RIGHTS	12-2064	SQUARE	0	8	1.22	12-2064	SQUARE	0	8	1.22		
330.30 WATER RIGHTS	12-2064	SQUARE	0	-	-	12-2064	SQUARE	0	0	-		
330.40 FLOOD RIGHTS	12-2064	SQUARE	0	0	-	12-2064	SQUARE	0	0	-		
331.00 STRUCTURES AND IMPROVEMENTS	12-2064	125-R1	(5)	24,496	0.61	12-2064	125-R1	(4)	23,981	0.60		
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2064	125-R1.5	(6)	92,323	0.87	12-2064	125-R1.5	(6)	92,084	0.86		
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2064	95-S0	(9)	143,123	1.20	12-2064	95-S0	(9)	142,917	1.20		
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2064	70-L0	(6)	35,051	1.32	12-2064	70-L0	(6)	35,000	1.32		
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2064	75-R0.5	(4)	47	0.43	12-2064	75-R0.5	(4)	47	0.43		
336.00 ROADS, RAILROADS AND BRIDGES	12-2064	100-S0.5	(10)	5,670	0.78	12-2064	100-S0.5	(10)	5,648	0.78		
TOTAL CUTLER				300,718	1.00				299,685	1.00		
EAGLE POINT												
330.20 LAND RIGHTS	12-2040	SQUARE	0	0	-	12-2040	SQUARE	0	0	-		
331.00 STRUCTURES AND IMPROVEMENTS	12-2040	125-R1	(2)	2,907	1.58	12-2040	125-R1	(2)	2,903	1.58		
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2040	125-R1.5	(2)	39,146	2.11	12-2040	125-R1.5	(2)	39,146	2.11		
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2040	95-S0	(3)	22,939	3.30	12-2040	95-S0	(3)	22,939	3.30		
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2040	70-L0	(3)	2,862	2.03	12-2040	70-L0	(3)	2,862	2.03		
336.00 ROADS, RAILROADS AND BRIDGES	12-2040	100-S0.5	(2)	4,084	2.30	12-2040	100-S0.5	(2)	4,084	2.30		
TOTAL EAGLE POINT				71,938	2.35				71,934	2.35		
GRANITE												
331.00 STRUCTURES AND IMPROVEMENTS	12-2035	125-R1	(1)	15,755	2.90	12-2035	125-R1	(1)	15,889	2.93		
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2035	125-R1.5	(1)	92,022	2.45	12-2035	125-R1.5	(1)	91,905	2.44		
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2035	95-S0	(3)	13,030	1.84	12-2035	95-S0	(3)	13,001	1.83		
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2035	70-L0	(2)	5,100	2.42	12-2035	70-L0	(2)	5,092	2.42		
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2035	75-R0.5	(1)	17	1.24	12-2035	75-R0.5	(1)	17	1.24		
TOTAL GRANITE				125,924	2.41				125,904	2.41		
LAST CHANCE												
331.00 STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(1)	6,328	1.42	12-2033	125-R1	(1)	6,312	1.42		
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(1)	16,488	1.73	12-2033	125-R1.5	(1)	16,486	1.73		
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-S0	(2)	29,636	2.53	12-2033	95-S0	(2)	29,636	2.53		
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(2)	7,047	2.66	12-2033	70-L0	(2)	7,047	2.66		
336.00 ROADS, RAILROADS AND BRIDGES	12-2033	100-S0.5	(3)	748	1.16	12-2033	100-S0.5	(3)	748	1.16		
TOTAL LAST CHANCE				60,247	2.08				60,231	2.08		
LIFTON												
330.20 LAND RIGHTS	12-2033	SQUARE	0	321	1.55	12-2033	SQUARE	0	321	1.55		
330.30 WATER RIGHTS	12-2033	SQUARE	0	389	1.61	12-2033	SQUARE	0	389	1.61		
331.00 STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(2)	32,056	2.62	12-2033	125-R1	(2)	31,990	2.62		
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(2)	437,151	4.11	12-2033	125-R1.5	(2)	437,151	4.11		
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-S0	(1)	548,908	5.13	12-2033	95-S0	(1)	548,908	5.13		
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(1)	59,207	6.28	12-2033	70-L0	(1)	59,207	6.28		
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2033	75-R0.5	(1)	638	5.39	12-2033	75-R0.5	(1)	638	5.39		
336.00 ROADS, RAILROADS AND BRIDGES	12-2033	100-S0.5	(1)	12,891	4.81	12-2033	100-S0.5	(1)	12,891	4.81		
TOTAL LIFTON				1,091,561	4.58				1,091,495	4.58		
MERWIN												
330.20 LAND RIGHTS	12-2058	SQUARE	0	2,154	0.72	12-2058	SQUARE	0	2,154	0.72		
330.50 FISHWILDLIFE	12-2058	SQUARE	0	1,469	0.69	12-2058	SQUARE	0	1,469	0.69		
331.00 STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(3)	2,329,509	2.25	12-2058	125-R1	(3)	2,328,540	2.25		
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(4)	1,307,886	2.36	12-2058	125-R1.5	(4)	1,307,886	2.36		
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(11)	181,833	1.88	12-2058	95-S0	(11)	181,833	1.88		
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(5)	310,985	2.60	12-2058	70-L0	(5)	310,985	2.60		
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(3)	3,507	2.12	12-2058	75-R0.5	(3)	3,507	2.12		
336.00 ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(5)	164,095	2.39	12-2058	100-S0.5	(5)	164,095	2.39		
TOTAL MERWIN				4,301,418	2.28				4,300,449	2.28		

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	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL			
				ACCRUAL AMOUNT	ACCRUAL RATE				ACCRUAL AMOUNT	ACCRUAL RATE		
NORTH UMPQUA												
331.00	12-2038	125-R1	(2)	1,243,645	3.53	12-2038	125-R1	(1)	1,227,904	3.48		
332.00	12-2038	125-R1.5	(2)	7,692,654	3.70	12-2038	125-R1.5	(2)	7,688,640	3.70		
333.00	12-2038	95-S0	(3)	927,904	3.55	12-2038	95-S0	(3)	927,315	3.55		
334.00	12-2038	70-L0	(2)	791,116	4.06	12-2038	70-L0	(2)	790,763	4.05		
335.00	12-2038	75-R0.5	(1)	22,785	3.22	12-2038	75-R0.5	(1)	22,763	3.22		
336.00	12-2038	100-S0.5	(3)	354,955	3.60	12-2038	100-S0.5	(3)	354,730	3.59		
				11,033,059	3.69				11,012,115	3.68		
PARIS												
331.00	12-2024	125-R1	0	0	-	12-2024	125-R1	0	0	-		
332.00	12-2024	125-R1.5	(1)	167	0.15	12-2024	125-R1.5	(1)	167	0.15		
333.00	12-2024	95-S0	(1)	53	0.07	12-2024	95-S0	(1)	53	0.07		
334.00	12-2024	70-L0	0	0	-	12-2024	70-L0	0	0	-		
335.00	12-2024	75-R0.5	0	0	-	12-2024	75-R0.5	0	0	-		
				220	0.05				220	0.05		
PIONEER												
330.20	12-2030	SQUARE	0	106	1.15	12-2030	SQUARE	0	106	1.15		
330.30	12-2030	SQUARE	0	1,275	1.15	12-2030	SQUARE	0	1,275	1.15		
331.00	12-2030	125-R1	(1)	28,128	4.59	12-2030	125-R1	(1)	28,096	4.59		
332.00	12-2030	125-R1.5	(1)	414,535	4.25	12-2030	125-R1.5	(1)	414,535	4.25		
333.00	12-2030	95-S0	(1)	69,123	4.32	12-2030	95-S0	(1)	69,123	4.32		
334.00	12-2030	70-L0	(1)	51,746	5.48	12-2030	70-L0	(1)	51,746	5.48		
335.00	12-2030	75-R0.5	(1)	275	2.93	12-2030	75-R0.5	(1)	275	2.93		
336.00	12-2030	100-S0.5	(1)	3,208	5.25	12-2030	100-S0.5	(1)	3,208	5.25		
				568,396	4.34				568,364	4.34		
PROSPECT # 1, 2 AND 4												
330.20	12-2038	SQUARE	0	77	2.07	12-2038	SQUARE	0	77	2.07		
330.40	12-2038	SQUARE	0	43	1.36	12-2038	SQUARE	0	43	1.36		
331.00	12-2038	125-R1	(1)	248,494	3.89	12-2038	125-R1	(1)	249,178	3.90		
332.00	12-2038	125-R1.5	(1)	1,311,162	3.50	12-2038	125-R1.5	(1)	1,310,538	3.50		
333.00	12-2038	95-S0	(3)	144,242	3.41	12-2038	95-S0	(3)	144,154	3.41		
334.00	12-2038	70-L0	(2)	272,781	4.09	12-2038	70-L0	(2)	272,677	4.09		
335.00	12-2038	75-R0.5	(1)	581	3.11	12-2038	75-R0.5	(1)	581	3.11		
336.00	12-2038	100-S0.5	(2)	48,864	4.68	12-2038	100-S0.5	(2)	48,857	4.68		
				2,026,244	3.63				2,026,105	3.63		
PROSPECT #3												
331.00	12-2058	125-R1	(4)	5,196	0.81	12-2058	125-R1	(3)	5,108	0.80		
332.00	12-2058	125-R1.5	(5)	4,878	0.11	12-2058	125-R1.5	(5)	4,819	0.11		
333.00	12-2058	95-S0	(9)	5,756	0.32	12-2058	95-S0	(9)	5,733	0.32		
334.00	12-2058	70-L0	(5)	28,251	1.53	12-2058	70-L0	(5)	28,238	1.53		
335.00	12-2058	75-R0.5	(3)	59	0.10	12-2058	75-R0.5	(3)	58	0.09		
336.00	12-2058	100-S0.5	(6)	5,468	1.84	12-2058	100-S0.5	(6)	5,467	1.84		
				49,608	0.54				49,423	0.54		
SANTA CLARA												
331.00	12-2024	125-R1	0	0	0.00	12-2024	125-R1	0	0	0.00		
332.00	12-2024	125-R1.5	0	0	0.00	12-2024	125-R1.5	0	0	0.00		
333.00	12-2024	95-S0	(1)	0	0.00	12-2024	95-S0	(1)	0	0.00		
334.00	12-2024	70-L0	0	5,244	0.76	12-2024	70-L0	0	5,244	0.76		
335.00	12-2024	75-R0.5	0	0	0.00	12-2024	75-R0.5	0	0	0.00		
336.00	12-2024	100-S0.5	0	2,033	9.53	12-2024	100-S0.5	0	2,033	9.53		
				7,277	0.29				7,277	0.29		

PACIFICORP
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AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
UTAH, WYOMING AND IDAHO

ACCOUNT	PACIFICORP DEPRECIATION STUDY						SETTLEMENT SCENARIO					
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL			
				ACCURAL AMOUNT	ACCURAL RATE				ACCURAL AMOUNT	ACCURAL RATE		
STAIRS												
331.00 STRUCTURES AND IMPROVEMENTS	12-2030	125-R1	(1)	4,454	2.49	12-2030	125-R1	(1)	4,445	2.49		
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2030	125-R1.5	(1)	66,031	5.44	12-2030	125-R1.5	(1)	66,031	5.44		
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2030	95-S0	(2)	14,109	2.75	12-2030	95-S0	(2)	14,109	2.75		
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2030	70-L0	(1)	9,564	4.35	12-2030	70-L0	(1)	9,564	4.35		
336.00 ROADS, RAILROADS AND BRIDGES	12-2030	100-S0.5	0	18,462	8.59	12-2030	100-S0.5	0	18,462	8.59		
TOTAL STAIRS				112,620	4.81				112,611	4.81		
SWIFT												
330.20 LAND RIGHTS	12-2058	SQUARE	0	61,403	0.98	12-2058	SQUARE	0	61,403	0.98		
330.50 FISH/WILDLIFE	12-2058	SQUARE	0	968	1.00	12-2058	SQUARE	0	968	1.00		
331.00 STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(3)	1,650,595	2.29	12-2058	125-R1	(3)	1,649,891	2.28		
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(6)	879,760	1.62	12-2058	125-R1.5	(6)	879,760	1.62		
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(10)	326,508	2.02	12-2058	95-S0	(10)	326,508	2.02		
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(5)	195,011	2.49	12-2058	70-L0	(5)	195,011	2.49		
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(5)	6,393	1.81	12-2058	75-R0.5	(5)	6,393	1.81		
336.00 ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(6)	23,585	2.09	12-2058	100-S0.5	(6)	23,585	2.09		
TOTAL SWIFT				3,144,223	1.99				3,143,519	1.98		
VIVA NAUGHTON												
331.00 STRUCTURES AND IMPROVEMENTS	12-2029	125-R1	(1)	17,029	4.26	12-2029	125-R1	(1)	17,009	4.26		
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2029	125-R1.5	(1)	4,271	4.16	12-2029	125-R1.5	(1)	4,271	4.16		
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2029	95-S0	(2)	21,339	4.36	12-2029	95-S0	(2)	21,339	4.36		
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	70-L0	(1)	10,721	5.33	12-2029	70-L0	(1)	10,721	5.33		
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	75-R0.5	(1)	874	4.34	12-2029	75-R0.5	(1)	874	4.34		
TOTAL VIVA NAUGHTON				54,234	4.47				54,214	4.47		
WALLOWA FALLS												
331.00 STRUCTURES AND IMPROVEMENTS	12-2057	125-R1	(4)	0	-	12-2057	125-R1	(3)	0	-		
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2057	125-R1.5	(4)	30,507	1.41	12-2057	125-R1.5	(4)	30,507	1.41		
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2057	95-S0	(8)	0	0.00	12-2057	95-S0	(8)	0	0.00		
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2057	70-L0	(6)	0	0.00	12-2057	70-L0	(6)	0	0.00		
336.00 ROADS, RAILROADS AND BRIDGES	12-2057	100-S0.5	(6)	4,810	0.74	12-2057	100-S0.5	(6)	4,799	0.74		
TOTAL WALLOWA FALLS				35,317	0.78				35,306	0.78		
WEBER												
331.00 STRUCTURES AND IMPROVEMENTS	12-2060	125-R1	(5)	1,657	0.43	12-2060	125-R1	(4)	1,549	0.40		
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2060	125-R1.5	(6)	15,869	0.79	12-2060	125-R1.5	(6)	15,869	0.79		
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2060	95-S0	(11)	6,203	0.67	12-2060	95-S0	(11)	6,203	0.67		
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2060	70-L0	(6)	2,632	1.04	12-2060	70-L0	(6)	2,632	1.04		
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2060	75-R0.5	(4)	131	0.60	12-2060	75-R0.5	(4)	131	0.60		
336.00 ROADS, RAILROADS AND BRIDGES	12-2060	100-S0.5	(8)	276	0.70	12-2060	100-S0.5	(8)	276	0.70		
TOTAL WEBER				26,768	0.74				26,660	0.74		
YALE												
330.20 LAND RIGHTS	12-2058	SQUARE	0	6,098	0.80	12-2058	SQUARE	0	6,083	0.80		
331.00 STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(4)	378,859	2.17	12-2058	125-R1	(3)	374,713	2.14		
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(7)	434,421	1.32	12-2058	125-R1.5	(7)	433,770	1.32		
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(10)	270,961	1.90	12-2058	95-S0	(10)	270,745	1.90		
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(6)	83,465	2.20	12-2058	70-L0	(6)	83,411	2.20		
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(5)	7,650	1.42	12-2058	75-R0.5	(5)	7,636	1.41		
336.00 ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(6)	40,954	2.02	12-2058	100-S0.5	(6)	40,933	2.02		
TOTAL YALE				1,222,408	1.71				1,217,291	1.70		
HYDRO DECOMMISSIONING RESERVE			a	(448,125)				a	(448,125)			
TOTAL HYDRAULIC PRODUCTION				30,467,681	3.06				30,434,825	3.06		

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UTAH, WYOMING AND IDAHO

ACCOUNT	PACIFICORP DEPRECIATION STUDY						SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		
				ACCRUAL AMOUNT	ACCRUAL RATE				ACCRUAL AMOUNT	ACCRUAL RATE	
OTHER PRODUCTION PLANT											
<u>CHEHALIS</u>											
341.00	STRUCTURES AND IMPROVEMENTS	12-2043	70-S2.5	(3)	706,877	2.89	12-2043	70-S2.5	(3)	706,877	2.89
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2043	50-R2	(3)	48,852	3.11	12-2043	50-R2	(3)	48,852	3.11
343.00	PRIME MOVERS	12-2043	40-L0	(5)	8,558,722	4.12	12-2043	40-L0	(5)	8,558,722	4.12
344.00	GENERATORS	12-2043	50-R2.5	(5)	2,179,132	3.14	12-2043	50-R2.5	(5)	2,179,132	3.14
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2043	70-R3	(2)	1,118,927	2.87	12-2043	70-R3	(2)	1,118,927	2.87
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2043	60-R3	(2)	94,552	2.91	12-2043	60-R3	(2)	94,552	2.91
	TOTAL CHEHALIS				12,707,062	3.68				12,707,062	3.68
<u>CURRENT CREEK</u>											
341.00	STRUCTURES AND IMPROVEMENTS	12-2045	70-S2.5	(3)	1,354,655	3.07	12-2045	70-S2.5	(3)	1,354,655	3.07
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2045	50-R2	(3)	109,184	3.36	12-2045	50-R2	(3)	109,184	3.36
343.00	PRIME MOVERS	12-2045	40-L0	(6)	8,161,180	4.35	12-2045	40-L0	(6)	8,161,180	4.35
344.00	GENERATORS	12-2045	50-R2.5	(5)	2,106,343	3.37	12-2045	50-R2.5	(5)	2,106,343	3.37
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2045	70-R3	(2)	1,333,169	3.09	12-2045	70-R3	(2)	1,333,169	3.09
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2045	60-R3	(2)	92,485	3.11	12-2045	60-R3	(2)	92,485	3.11
	TOTAL CURRENT CREEK				13,157,016	3.83				13,157,016	3.83
<u>HERMISTON</u>											
341.00	STRUCTURES AND IMPROVEMENTS	12-2036	70-S2.5	(3)	389,535	2.91	12-2036	70-S2.5	(3)	389,535	2.91
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2036	50-R2	(2)	719	2.91	12-2036	50-R2	(2)	719	2.91
343.00	PRIME MOVERS	12-2036	40-L0	(4)	4,629,951	4.19	12-2036	40-L0	(4)	4,629,951	4.19
344.00	GENERATORS	12-2036	50-R2.5	(4)	1,303,435	3.11	12-2036	50-R2.5	(4)	1,303,435	3.11
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2036	70-R3	(2)	280,471	2.88	12-2036	70-R3	(2)	280,471	2.88
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2036	60-R3	(2)	8,253	3.96	12-2036	60-R3	(2)	8,253	3.96
	TOTAL HERMISTON				6,612,364	3.76				6,612,364	3.76
<u>LAKE SIDE UNIT 1</u>											
341.00	STRUCTURES AND IMPROVEMENTS	12-2047	70-S2.5	(3)	81,075	3.11	12-2047	70-S2.5	(3)	81,075	3.11
343.00	PRIME MOVERS	12-2047	40-L0	(6)	10,294,100	4.35	12-2047	40-L0	(6)	10,294,100	4.35
344.00	GENERATORS	12-2047	50-R2.5	(5)	2,303,679	3.36	12-2047	50-R2.5	(5)	2,303,679	3.36
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2047	70-R3	(3)	1,393,945	3.10	12-2047	70-R3	(3)	1,393,945	3.10
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2047	60-R3	(2)	75,885	3.11	12-2047	60-R3	(2)	75,885	3.11
	TOTAL LAKE SIDE UNIT 1				14,148,684	3.98				14,148,684	3.98
<u>LAKE SIDE UNIT 2</u>											
341.00	STRUCTURES AND IMPROVEMENTS	12-2054	70-S2.5	(3)	2,275,526	2.48	12-2054	70-S2.5	(3)	2,275,526	2.48
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2054	50-R2	(3)	224,374	2.66	12-2054	50-R2	(3)	224,374	2.66
343.00	PRIME MOVERS	12-2054	40-L0	(6)	12,509,087	3.62	12-2054	40-L0	(6)	12,509,087	3.62
344.00	GENERATORS	12-2054	50-R2.5	(5)	4,287,257	2.79	12-2054	50-R2.5	(5)	4,287,257	2.79
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2054	70-R3	(2)	1,936,341	2.57	12-2054	70-R3	(2)	1,936,341	2.57
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2054	60-R3	(1)	91,701	2.50	12-2054	60-R3	(1)	91,701	2.50
	TOTAL LAKE SIDE UNIT 2				21,324,286	3.14				21,324,286	3.14
<u>GADBSY PEAKER UNIT 4-6</u>											
341.00	STRUCTURES AND IMPROVEMENTS	12-2032	70-S2.5	(2)	166,489	3.90	12-2032	70-S2.5	(2)	166,489	3.90
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2032	50-R2	(2)	143,735	5.27	12-2032	50-R2	(2)	143,735	5.27
343.00	PRIME MOVERS	12-2032	40-S0	(3)	3,243,341	5.19	12-2032	50-R1	(4)	3,172,075	5.01
344.00	GENERATORS	12-2032	50-R2.5	(2)	799,633	4.48	12-2032	50-R2.5	(2)	799,633	4.48
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	70-R3	(2)	123,297	4.19	12-2032	70-R3	(2)	123,297	4.19
	TOTAL GADBSY PEAKER UNIT 4-6				4,476,495	4.96				4,405,229	4.83

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 UTAH, WYOMING AND IDAHO

ACCOUNT	PACIFICORP DEPRECIATION STUDY						SETTLEMENT SCENARIO					
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL			
				ACCRUAL AMOUNT	ACCRUAL RATE				ACCRUAL AMOUNT	ACCRUAL RATE		
DUNLAP - WIND												
341.00	12-2050	65-R2	(1)	183,643	2.33	12-2050	65-R2	(1)	183,643	2.33		
343.00	12-2050	55-R2.5	(1)	9,334,602	5.34	12-2050	55-R2.5	(1)	9,334,602	5.34		
344.00	12-2050	40-S0	(2)	407,952	7.72	12-2050	40-S0	(2)	407,952	7.72		
345.00	12-2050	60-S0.5	(1)	311,346	2.43	12-2050	60-S0.5	(1)	311,346	2.43		
346.00	12-2050	60-R3	0	4,684	2.46	12-2050	60-R3	0	4,684	2.46		
				<u>10,242,227</u>	<u>5.09</u>				<u>10,242,227</u>	<u>5.09</u>		
FOOTE CREEK - WIND												
341.00	12-2050	65-R2	(1)	5,155	4.94	12-2050	65-R2	(1)	5,155	4.94		
343.00	12-2050	55-R2.5	(1)	2,329,011	4.11	12-2050	55-R2.5	(1)	2,329,011	4.11		
344.00	12-2050	40-S0	(2)	148,872	5.52	12-2050	40-S0	(2)	148,872	5.52		
345.00	12-2050	60-S0.5	(1)	90,476	5.01	12-2050	60-S0.5	(1)	90,476	5.01		
				<u>2,573,514</u>	<u>4.20</u>				<u>2,573,514</u>	<u>4.20</u>		
GLENROCK - WIND												
341.00	12-2049	65-R2	(1)	289,531	2.39	12-2049	65-R2	(1)	289,531	2.39		
343.00	12-2049	55-R2.5	(1)	20,699,052	4.26	12-2049	55-R2.5	(1)	20,699,052	4.26		
344.00	12-2049	40-S0	(2)	905,061	5.94	12-2049	40-S0	(2)	905,061	5.94		
345.00	12-2049	60-S0.5	(1)	728,609	2.34	12-2049	60-S0.5	(1)	728,609	2.34		
346.00	12-2049	60-R3	0	131,137	3.02	12-2049	60-R3	0	131,137	3.02		
				<u>22,753,380</u>	<u>4.14</u>				<u>22,753,380</u>	<u>4.14</u>		
GOODNOE HILLS - WIND												
341.00	12-2049	65-R2	(1)	122,379	2.21	12-2049	65-R2	(1)	122,379	2.21		
343.00	12-2049	55-R2.5	(1)	7,378,849	5.83	12-2049	55-R2.5	(1)	7,378,849	5.83		
344.00	12-2049	40-S0	(2)	294,308	7.10	12-2049	40-S0	(2)	294,308	7.10		
345.00	12-2049	60-S0.5	(1)	317,202	3.89	12-2049	60-S0.5	(1)	317,202	3.89		
346.00	12-2049	60-R3	0	4,819	2.33	12-2049	60-R3	0	4,819	2.33		
				<u>8,117,557</u>	<u>5.61</u>				<u>8,117,557</u>	<u>5.61</u>		
HIGH PLAINS / MCFADDEN - WIND												
341.00	12-2049	65-R2	(1)	180,251	2.28	12-2049	65-R2	(1)	180,251	2.28		
343.00	12-2049	55-R2.5	(1)	11,070,426	5.47	12-2049	55-R2.5	(1)	11,070,426	5.47		
344.00	12-2049	40-S0	(2)	456,228	7.50	12-2049	40-S0	(2)	456,228	7.50		
345.00	12-2049	60-S0.5	(1)	366,514	2.39	12-2049	60-S0.5	(1)	366,514	2.39		
346.00	12-2049	60-R3	0	4,079	2.54	12-2049	60-R3	0	4,079	2.54		
				<u>12,077,488</u>	<u>5.21</u>				<u>12,077,488</u>	<u>5.21</u>		
LEANING JUNIPER - WIND												
341.00	12-2049	65-R2	(1)	100,728	2.00	12-2049	65-R2	(1)	100,728	2.00		
343.00	12-2049	55-R2.5	(1)	5,632,051	4.96	12-2049	55-R2.5	(1)	5,632,051	4.96		
344.00	12-2049	40-S0	(2)	255,458	9.48	12-2049	40-S0	(2)	255,458	9.48		
345.00	12-2049	60-S0.5	(2)	211,902	2.43	12-2049	60-S0.5	(2)	211,902	2.43		
346.00	12-2049	60-R3	(1)	2,857	2.40	12-2049	60-R3	(1)	2,857	2.40		
				<u>6,202,996</u>	<u>4.77</u>				<u>6,202,996</u>	<u>4.77</u>		
MARENGO - WIND												
341.00	12-2049	65-R2	(1)	213,856	2.06	12-2049	65-R2	(1)	213,856	2.06		
343.00	12-2049	55-R2.5	(1)	15,616,140	4.98	12-2049	55-R2.5	(1)	15,616,140	4.98		
344.00	12-2049	40-S0	(2)	818,505	6.72	12-2049	40-S0	(2)	818,505	6.72		
345.00	12-2049	60-S0.5	(2)	464,030	2.77	12-2049	60-S0.5	(2)	464,030	2.77		
346.00	12-2049	60-R3	0	9,319	2.24	12-2049	60-R3	0	9,319	2.24		
				<u>17,121,850</u>	<u>4.84</u>				<u>17,121,850</u>	<u>4.84</u>		

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UTAH, WYOMING AND IDAHO

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCRAUAL AMOUNT	ACCRAUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCRAUAL AMOUNT	ACCRAUAL RATE
SEVEN MILE HILL - WIND										
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	146,730	2.28	12-2049	65-R2	(1)	146,730	2.28
343.00 PRIME MOVERS	12-2049	55-R2.5	(1)	9,981,807	5.23	12-2049	55-R2.5	(1)	9,981,807	5.23
344.00 GENERATORS	12-2049	40-S0	(2)	425,609	7.40	12-2049	40-S0	(2)	425,609	7.40
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	331,055	2.36	12-2049	60-S0.5	(1)	331,055	2.36
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	23,263	2.54	12-2049	60-R3	0	23,263	2.54
TOTAL SEVEN MILE HILL - WIND				10,908,464	5.00				10,908,464	5.00
TB FLATS - WIND										
341.00 STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(1)	610,172	3.44	12-2050	65-R2	(1)	610,172	3.44
343.00 PRIME MOVERS	12-2050	55-R2.5	(1)	17,963,869	3.43	12-2050	55-R2.5	(1)	17,963,869	3.43
344.00 GENERATORS	12-2050	40-S0	(2)	683,837	3.85	12-2050	40-S0	(2)	683,837	3.85
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(1)	1,032,078	3.49	12-2050	60-S0.5	(1)	1,032,078	3.49
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	0	98,640	3.34	12-2050	60-R3	0	98,640	3.34
TOTAL TB FLATS - WIND				20,388,596	3.45				20,388,596	3.45
EKOLA FLATS - WIND										
341.00 STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(2)	331,948	3.47	12-2050	65-R2	(2)	331,948	3.47
343.00 PRIME MOVERS	12-2050	55-R2.5	(2)	9,772,710	3.47	12-2050	55-R2.5	(2)	9,772,710	3.47
344.00 GENERATORS	12-2050	40-S0	(2)	368,313	3.85	12-2050	40-S0	(2)	368,313	3.85
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(2)	561,469	3.53	12-2050	60-S0.5	(2)	561,469	3.53
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	(1)	53,668	3.37	12-2050	60-R3	(1)	53,668	3.37
TOTAL EKOLA FLATS - WIND				11,088,108	3.48				11,088,108	3.48
CEDAR SPRINGS - WIND										
341.00 STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(1)	295,088	3.44	12-2050	65-R2	(1)	295,088	3.44
343.00 PRIME MOVERS	12-2050	55-R2.5	(1)	8,687,580	3.43	12-2050	55-R2.5	(1)	8,687,580	3.43
344.00 GENERATORS	12-2050	40-S0	(2)	330,713	3.85	12-2050	40-S0	(2)	330,713	3.85
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(1)	499,127	3.49	12-2050	60-S0.5	(1)	499,127	3.49
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	(1)	48,189	3.37	12-2050	60-R3	(1)	48,189	3.37
TOTAL CEDAR SPRINGS - WIND				9,860,697	3.45				9,860,697	3.45
SOLAR GENERATING										
344.00 GENERATORS - ATLANTIC CITY	12-2027	SQUARE	0	228	4.11	12-2027	SQUARE	0	228	4.11
344.00 GENERATORS - CANYON LANDS	12-2014	SQUARE	0	0	-	12-2014	SQUARE	0	0	-
344.00 GENERATORS - GREEN RIVER	12-2014	SQUARE	0	0	-	12-2014	SQUARE	0	0	-
344.00 GENERATORS - OREGON HIGH DESERT	12-2015	50-R2.5	0	0	-	12-2015	50-R2.5	0	0	-
TOTAL SOLAR GENERATING				228	0.15				228	0.15
MOBILE GENERATORS										
344.00 EAST SIDE MOBILE GENERATOR		50-R2.5	0	12,019	1.43		50-R2.5	0	12,019	1.43
344.00 WEST SIDE MOBILE GENERATOR		50-R2.5	0	13,934	1.64		50-R2.5	0	13,934	1.64
TOTAL MOBILE GENERATORS				25,953	1.54				25,953	1.54
TOTAL DEPRECIABLE OTHER PRODUCTION										
				203,786,985	4.02				203,715,719	4.01
TOTAL PRODUCTION PLANT										
				653,367,098	4.89				582,178,916	4.48

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ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCUMULATED AMOUNT	ANNUAL ACCRAUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCUMULATED AMOUNT	ANNUAL ACCRAUAL RATE
TRANSMISSION PLANT										
350.20 RIGHTS-OF-WAY		80-R4	0	2,740,305	1.22	90-R4	0		2,387,100	1.06
352.00 STRUCTURES AND IMPROVEMENTS		70-R3	(10)	4,471,687	1.56	75-R2.5	(5)		3,909,950	1.36
353.00 STATION EQUIPMENT		58-S0	(10)	45,189,695	1.87	60-S0	(10)		42,897,112	1.78
354.00 TOWERS AND FIXTURES		70-R4	(10)	25,209,356	1.54	72-R4	(8)		23,533,852	1.44
355.00 POLES AND FIXTURES		60-R2	(50)	30,098,544	2.46	62-R2.5	(40)		26,304,490	2.15
356.00 OVERHEAD CONDUCTORS AND DEVICES		65-R3	(35)	31,735,033	2.02	68-R2.5	(30)		28,375,112	1.81
357.00 UNDERGROUND CONDUIT		60-S2.5	0	56,323	1.61	60-S2.5	0		54,230	1.55
358.00 UNDERGROUND CONDUCTORS AND DEVICES		60-S2.5	(5)	133,629	1.68	60-S2.5	(5)		127,692	1.61
359.00 ROADS AND TRAILS		70-R5	0	161,705	1.36	75-R5	0		143,922	1.21
TOTAL TRANSMISSION PLANT				139,796,277	1.90				127,733,460	1.73
DISTRIBUTION PLANT										
OREGON - DISTRIBUTION										
360.20 RIGHTS-OF-WAY		60-S2.5	0	72,636	1.35	60-S2.5	0		72,636	1.35
361.00 STRUCTURES AND IMPROVEMENTS		65-R2	(10)	607,162	1.63	65-R2	(10)		607,162	1.63
362.00 STATION EQUIPMENT		53-R1	(20)	6,254,671	2.15	53-R1	(20)		6,254,671	2.15
364.00 POLES, TOWERS AND FIXTURES		55-R1	(100)	14,340,303	3.42	55-R1	(100)		14,340,303	3.42
365.00 OVERHEAD CONDUCTORS AND DEVICES		60-R1	(60)	6,949,370	2.46	60-R1	(60)		6,949,370	2.46
366.00 UNDERGROUND CONDUIT		70-R3	(50)	2,034,675	2.00	70-R3	(50)		2,034,675	2.00
367.00 UNDERGROUND CONDUCTORS AND DEVICES		60-R2.5	(35)	4,251,699	2.10	60-R2.5	(35)		4,251,699	2.10
368.00 LINE TRANSFORMERS		46-R1.5	(30)	12,548,312	2.58	46-R1.5	(30)		12,548,312	2.58
369.10 OVERHEAD SERVICES		55-R1	(35)	2,431,863	2.32	55-R1	(35)		2,431,863	2.32
369.20 UNDERGROUND SERVICES		60-R4	(40)	4,806,166	2.19	60-R4	(40)		4,806,166	2.19
370.00 METERS		20-S3	(3)	2,638,890	3.98	20-S3	(3)		2,638,890	3.98
371.00 INSTALLATIONS ON CUSTOMER PREMISES		27-L0	(50)	116,045	4.73	27-L0	(50)		116,045	4.73
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		45-R1	(30)	650,451	2.60	45-R1	(30)		650,451	2.60
TOTAL OREGON - DISTRIBUTION				57,702,243	2.57				57,702,243	2.57
WASHINGTON - DISTRIBUTION										
360.20 RIGHTS-OF-WAY		55-R3	0	8,089	1.67	55-R3	0		8,089	1.67
361.00 STRUCTURES AND IMPROVEMENTS		60-R2	(5)	96,211	1.71	60-R2	(5)		96,211	1.71
362.00 STATION EQUIPMENT		54-R1	(25)	1,839,484	2.25	54-R1	(25)		1,839,484	2.25
364.00 POLES, TOWERS AND FIXTURES		55-R1.5	(100)	3,876,204	3.46	55-R1.5	(100)		3,876,204	3.46
365.00 OVERHEAD CONDUCTORS AND DEVICES		60-R1.5	(65)	2,000,197	2.62	60-R1.5	(65)		2,000,197	2.62
366.00 UNDERGROUND CONDUIT		55-R3	(40)	450,290	2.36	55-R3	(40)		450,290	2.36
367.00 UNDERGROUND CONDUCTORS AND DEVICES		55-R3	(35)	711,651	2.33	55-R3	(35)		711,651	2.33
368.00 LINE TRANSFORMERS		45-R2	(25)	2,951,546	2.56	45-R2	(25)		2,951,546	2.56
369.10 OVERHEAD SERVICES		60-R1	(40)	539,978	2.24	60-R1	(40)		539,978	2.24
369.20 UNDERGROUND SERVICES		55-R4	(50)	1,122,765	2.60	55-R4	(50)		1,122,765	2.60
370.00 METERS		20-S3	(3)	655,580	5.21	20-S3	(3)		655,580	5.21
371.00 INSTALLATIONS ON CUSTOMER PREMISES		30-L0	(40)	17,760	4.15	30-L0	(40)		17,760	4.15
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		45-R0.5	(40)	141,855	2.99	45-R0.5	(40)		141,855	2.99
TOTAL WASHINGTON - DISTRIBUTION				14,411,610	2.74				14,411,610	2.74

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ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL	
				ACCRUAL AMOUNT	ACCRUAL RATE				ACCRUAL AMOUNT	ACCRUAL RATE
WYOMING - DISTRIBUTION										
360.20	RIGHTS-OF-WAY	50-S4	0	119,723	1.85	50-S4	0	114,986	1.78	
361.00	STRUCTURES AND IMPROVEMENTS	65-R2.5	(10)	314,852	1.65	65-R2.5	(10)	311,575	1.64	
362.00	STATION EQUIPMENT	55-R1	(10)	2,789,748	1.33	57-R1	(10)	2,651,041	1.83	
364.00	POLES, TOWERS AND FIXTURES	55-R1	(100)	5,975,738	3.51	57-R1	(100)	5,694,642	3.34	
365.00	OVERHEAD CONDUCTORS AND DEVICES	60-R0.5	(50)	2,793,407	2.43	60-R0.5	(50)	2,754,202	2.39	
366.00	UNDERGROUND CONDUIT	45-R2.5	(35)	895,845	2.86	45-R2.5	(35)	877,920	2.80	
367.00	UNDERGROUND CONDUCTORS AND DEVICES	45-R3	(30)	1,729,215	2.61	45-R3	(30)	1,665,301	2.52	
368.00	LINE TRANSFORMERS	40-R1.5	(30)	4,102,988	3.10	42-R1	(30)	3,860,579	2.91	
369.10	OVERHEAD SERVICES	60-R1.5	(35)	471,747	2.19	60-R1.5	(35)	464,213	2.16	
369.20	UNDERGROUND SERVICES	50-R4	(55)	1,512,781	3.04	50-R4	(55)	1,483,147	2.98	
370.00	METERS	20-S3	(3)	840,949	5.30	20-S3	(3)	812,350	5.12	
371.00	INSTALLATIONS ON CUSTOMER PREMISES	30-O1	(60)	34,341	3.93	30-O1	(60)	31,056	3.55	
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	50-R0.5	(45)	299,669	2.78	50-R0.5	(45)	294,085	2.73	
	TOTAL WYOMING - DISTRIBUTION			21,881,003	2.79			21,015,097	2.68	
CALIFORNIA - DISTRIBUTION										
360.20	RIGHTS-OF-WAY	65-R4	0	14,225	1.25	65-R4	0	14,225	1.25	
361.00	STRUCTURES AND IMPROVEMENTS	55-R2.5	(10)	99,965	1.94	55-R2.5	(10)	99,965	1.94	
362.00	STATION EQUIPMENT	50-R1	(25)	781,461	2.41	50-R1	(25)	781,461	2.41	
364.00	POLES, TOWERS AND FIXTURES	55-R1.5	(100)	2,510,013	3.49	55-R1.5	(100)	2,510,013	3.49	
365.00	OVERHEAD CONDUCTORS AND DEVICES	65-R1	(60)	851,314	2.34	65-R1	(60)	851,314	2.34	
366.00	UNDERGROUND CONDUIT	60-R4	(45)	431,280	2.26	60-R4	(45)	431,280	2.26	
367.00	UNDERGROUND CONDUCTORS AND DEVICES	55-R3	(40)	509,836	2.38	55-R3	(40)	509,836	2.38	
368.00	LINE TRANSFORMERS	55-R2	(40)	1,429,293	2.42	55-R2	(40)	1,429,293	2.42	
369.10	OVERHEAD SERVICES	55-R1.5	(50)	299,072	2.65	55-R1.5	(50)	299,072	2.65	
369.20	UNDERGROUND SERVICES	60-R4	(50)	425,035	2.40	60-R4	(50)	425,035	2.40	
370.00	METERS	20-S3	(3)	172,647	4.70	20-S3	(3)	172,647	4.70	
371.00	INSTALLATIONS ON CUSTOMER PREMISES	26-L0	(50)	12,762	5.09	26-L0	(50)	12,762	5.09	
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	35-O1	(45)	33,158	3.90	35-O1	(45)	33,158	3.90	
	TOTAL CALIFORNIA - DISTRIBUTION			7,570,061	2.70			7,570,061	2.70	
UTAH - DISTRIBUTION										
360.20	RIGHTS-OF-WAY	65-R4	0	185,781	1.56	65-R4	0	184,531	1.55	
361.00	STRUCTURES AND IMPROVEMENTS	60-R2	(10)	1,055,346	1.87	60-R2	(10)	1,049,413	1.86	
362.00	STATION EQUIPMENT	50-S0	(15)	11,492,106	2.33	50-S0	(15)	11,413,892	2.31	
364.00	POLES, TOWERS AND FIXTURES	50-R0.5	(65)	16,071,953	3.75	50-R0.5	(80)	15,515,096	3.62	
365.00	OVERHEAD CONDUCTORS AND DEVICES	54-R0.5	(40)	8,559,293	2.60	54-R0.5	(40)	8,517,789	2.59	
366.00	UNDERGROUND CONDUIT	60-R2.5	(45)	5,606,614	2.45	60-R2.5	(40)	5,356,528	2.34	
367.00	UNDERGROUND CONDUCTORS AND DEVICES	60-R2.5	(20)	11,972,149	2.00	60-R2.5	(15)	11,327,810	1.89	
368.00	LINE TRANSFORMERS	47-R1	(10)	14,413,463	2.38	47-R1	(10)	14,316,874	2.36	
369.00	SERVICES	55-R3	(30)	8,891,993	2.42	55-R3	(25)	8,460,392	2.30	
370.00	METERS	20-S3	(3)	5,459,240	6.03	20-S3	(3)	5,321,429	5.88	
371.00	INSTALLATIONS ON CUSTOMER PREMISES	25-L0	(60)	235,297	6.49	25-L0	(60)	229,884	6.34	
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	25-R0.5	(30)	1,154,915	5.50	25-R0.5	(30)	1,126,178	5.36	
	TOTAL UTAH - DISTRIBUTION			83,098,150	2.63			80,819,816	2.56	

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
UTAH, WYOMING AND IDAHO

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCUMULATED AMOUNT	ANNUAL ACCURUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCUMULATED AMOUNT	ANNUAL ACCURUAL RATE
IDAHO - DISTRIBUTION										
360.20	RIGHTS-OF-WAY	60-R4	0	22,203	1.53	60-R4	0	22,146	1.53	
361.00	STRUCTURES AND IMPROVEMENTS	65-R3	(5)	35,900	1.51	65-R3	(5)	35,817	1.51	
362.00	STATION EQUIPMENT	55-R1.5	(15)	778,788	1.97	55-R1.5	(15)	777,029	1.97	
364.00	POLES, TOWERS AND FIXTURES	50-R0.5	(90)	3,769,586	3.67	50-R0.5	(90)	3,764,507	3.66	
365.00	OVERHEAD CONDUCTORS AND DEVICES	54-R0.5	(35)	977,403	2.35	54-R0.5	(30)	935,881	2.25	
366.00	UNDERGROUND CONDUIT	60-R2	(40)	252,136	2.22	60-R2	(40)	251,662	2.21	
367.00	UNDERGROUND CONDUCTORS AND DEVICES	60-R2.5	(15)	521,366	1.74	60-R2.5	(15)	519,881	1.74	
368.00	LINE TRANSFORMERS	47-R1	(10)	1,985,671	2.18	47-R1	(10)	1,980,596	2.17	
369.00	SERVICES	55-R3	(30)	1,107,147	2.24	55-R3	(30)	1,104,896	2.24	
370.00	METERS	20-S3	(3)	676,547	4.19	20-S3	(3)	669,498	4.15	
371.00	INSTALLATIONS ON CUSTOMER PREMISES	25-L0	(45)	6,931	4.79	25-L0	(35)	6,250	4.32	
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	25-R0.5	(20)	30,078	3.98	25-R0.5	(20)	29,888	3.96	
	TOTAL IDAHO - DISTRIBUTION			10,163,756	2.63			10,098,051	2.61	
TOTAL DISTRIBUTION PLANT				194,826,823	2.64	191,616,878				2.60
GENERAL PLANT										
OREGON - GENERAL										
390.00	STRUCTURES AND IMPROVEMENTS	55-R1.5	(15)	1,798,126	2.08	55-R1.5	(15)	1,798,126	2.08	
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13-S2	10	566,357	6.43	13-S2	10	566,357	6.43	
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	16-S2	10	712,564	5.51	16-S2	10	712,564	5.51	
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	33-S1	10	95,362	2.72	33-S1	10	95,362	2.72	
396.03	LIGHT POWER OPERATED EQUIPMENT	10-S3	10	1,132,210	9.31	10-S3	10	1,132,210	9.31	
396.07	HEAVY POWER OPERATED EQUIPMENT	16-L1	15	1,268,285	5.20	16-L1	15	1,268,285	5.20	
	TOTAL OREGON - GENERAL			5,572,904	3.76			5,572,904	3.76	
WASHINGTON - GENERAL										
390.00	STRUCTURES AND IMPROVEMENTS	40-S3	(10)	272,053	2.08	40-S3	(10)	272,053	2.08	
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	14-S2	10	47,369	2.90	14-S2	10	47,369	2.90	
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	19-S1	10	161,319	3.43	19-S1	10	161,319	3.43	
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	33-S0.5	10	16,149	2.29	33-S0.5	10	16,149	2.29	
396.03	LIGHT POWER OPERATED EQUIPMENT	10-S2.5	10	230,136	9.49	10-S2.5	10	230,136	9.49	
396.07	HEAVY POWER OPERATED EQUIPMENT	15-L1.5	15	248,041	3.93	15-L1.5	15	248,041	3.93	
	TOTAL WASHINGTON - GENERAL			975,067	3.38			975,067	3.38	
WYOMING - GENERAL										
389.20	LAND RIGHTS	55-R4	0	1,396	1.88	55-R4	0	1,390	1.87	
390.00	STRUCTURES AND IMPROVEMENTS	50-R2	(20)	482,109	2.55	55-R2	(20)	431,430	2.28	
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	14-S1.5	10	409,803	8.78	14-S1.5	10	401,002	8.60	
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	16-L2	5	558,028	6.86	16-L2	5	551,936	6.79	
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	35-S2.5	5	117,082	3.07	35-S2.5	5	115,691	3.03	
396.03	LIGHT POWER OPERATED EQUIPMENT	9-S3	10	656,536	14.89	9-S3	10	646,227	14.66	
396.07	HEAVY POWER OPERATED EQUIPMENT	15-L0	20	2,278,266	5.80	15-L0	20	2,265,800	5.77	
	TOTAL WYOMING - GENERAL			4,503,220	5.68			4,413,476	5.56	
CALIFORNIA - GENERAL										
390.00	STRUCTURES AND IMPROVEMENTS	60-R2	(20)	69,083	1.99	60-R2	(20)	69,083	1.99	
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13-S2	10	99,760	8.63	13-S2	10	99,760	8.63	
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	17-L2	10	53,021	5.31	17-L2	10	53,021	5.31	
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	35-S2	5	12,545	2.68	35-S2	5	12,545	2.68	
396.03	LIGHT POWER OPERATED EQUIPMENT	9-S4	10	176,663	12.21	9-S4	10	176,663	12.21	
396.07	HEAVY POWER OPERATED EQUIPMENT	15-L2	15	126,665	5.59	15-L2	15	126,665	5.59	
	TOTAL CALIFORNIA - GENERAL			537,737	5.48			537,737	5.48	

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
UTAH, WYOMING AND IDAHO

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCRAUAL AMOUNT	ACCRAUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCRAUAL AMOUNT	ACCRAUAL RATE
UTAH - GENERAL										
389.20	LAND RIGHTS	50-R1	0	1,684	2.05	50-R1	0	1,684	2.05	
390.00	STRUCTURES AND IMPROVEMENTS	50-R1	(20)	2,479,237	2.55	50-R1	(20)	2,479,237	2.55	
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13-L2.5	10	1,423,417	8.92	13-L2.5	10	1,423,417	8.92	
392.30	AIRCRAFT	10-SQ	20	115,964	6.23	10-SQ	20	115,964	6.23	
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	17-L2	5	1,520,826	6.38	17-L2	5	1,520,826	6.38	
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	30-S1	10	300,430	3.47	30-S1	10	300,430	3.47	
396.03	LIGHT POWER OPERATED EQUIPMENT	10-L3	10	1,702,272	10.55	10-L3	10	1,702,272	10.55	
396.07	HEAVY POWER OPERATED EQUIPMENT	14-L0.5	20	3,239,807	6.09	14-L0.5	20	3,239,807	6.09	
	TOTAL UTAH - GENERAL			10,783,637	4.97			10,783,637	4.97	
IDAHO - GENERAL										
389.20	LAND RIGHTS	60-R3	0	79	1.70	60-R3	0	79	1.70	
390.00	STRUCTURES AND IMPROVEMENTS	60-R3	(10)	270,524	1.84	60-R3	(10)	270,524	1.84	
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13-S1.5	10	267,460	8.73	13-S1.5	10	267,460	8.73	
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	19-S1	10	266,024	5.19	19-S1	10	266,024	5.19	
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	35-S1	15	37,747	2.44	35-S1	15	37,747	2.44	
396.03	LIGHT POWER OPERATED EQUIPMENT	9-S2	10	368,440	11.95	9-S2	10	368,440	11.95	
396.07	HEAVY POWER OPERATED EQUIPMENT	18-L1	10	419,526	5.39	18-L1	10	419,526	5.39	
	TOTAL IDAHO - GENERAL			1,629,800	4.61			1,629,800	4.61	
AZ, CO, MT, ETC. - GENERAL										
390.00	STRUCTURES AND IMPROVEMENTS	45-R2	(5)	6,392	1.76	45-R2	(5)	6,392	1.76	
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	17-R2.5	5	15,634	3.82	17-R2.5	5	15,634	3.82	
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	19-R2	15	8,263	3.50	19-R2	15	8,263	3.50	
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	25-S1.5	0	106	1.65	25-S1.5	0	106	1.65	
396.07	HEAVY POWER OPERATED EQUIPMENT	25-R2.5	10	51,739	2.66	25-R2.5	10	51,739	2.66	
	TOTAL AZ, CO, MT, ETC. - GENERAL			82,133	2.77			82,133	2.77	
	TOTAL GENERAL PLANT			24,084,498	4.62			23,994,754	4.60	
	TOTAL ELECTRIC PLANT			1,012,074,696	3.53			925,524,098	3.27	

a Estimated decommissioning costs are \$7,752,574

b For additions to new accounts related to Solar and Battery Storage the following survivor curves, net salvage estimates and depreciation rates should be utilized:

Subaccount	Life	Net Salvage	Depreciation Rate
Structures and Improvements - Solar	40-R3	(2)	4.21
Generators - Solar	25-S2.5	(2)	4.65
Accessory Electric Equipment - Solar	25-S2	0	4.63
Battery Storage	15-L3	(5)	7.24

Rocky Mountain Power
Docket No. 18-035-36
Witness: Nikki L. Kobliha

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Stipulation Testimony of Nikki L. Kobliha

March 2020

1 **Q. Are you the same Nikki L. Kobliha who submitted direct testimony in this**
2 **proceeding on September 11, 2018?**

3 A. Yes.

4 **PURPOSE OF TESTIMONY**

5 **Q. What is the purpose of your testimony?**

6 A. My testimony describes and supports the settlement agreement (the “Stipulation”)
7 among Rocky Mountain Power, the Division of Public Utilities (“Division”), the Utah
8 Office of Consumer Services (“OCS”), Utah Association of Energy Users (“UAE”),
9 Western Resource Advocates (“WRA”), and Utah Clean Energy (“UCE”), reached in
10 this Docket (the “Stipulating Parties”). The Stipulation on depreciation rates was
11 negotiated in good faith in an effort to resolve the issues in this Docket. My testimony
12 provides the background of this Docket and the Stipulation, and describes its key terms
13 and conditions. Specifically, my testimony provides a:

- 14 • A history of this Docket;
- 15 • A summary of the Stipulation and terms thereof; and,
- 16 • A discussion of specific issues within the Stipulation.

17 **HISTORY OF THE DEPRECIATION DOCKET**

18 **Q. Why did the Company conduct and file the depreciation study?**

19 A. The Company conducted and filed the depreciation study (i) to meet a Commission-
20 ordered requirement; and (ii) because it is a prudent accounting practice. Periodically
21 depreciation rates should be updated to recognize additions to investment in plant assets
22 and to reflect changes in asset characteristics, technology, salvage, removal costs, life
23 span estimates, and other factors that impact depreciation rate calculations. The

24 Company's last depreciation study was conducted approximately five years ago. The
25 Commission authorized the Company's current depreciation rates at the conclusion of
26 the September 11, 2013 hearing, and confirmed its bench ruling in its Order Confirming
27 Bench Ruling Approving Stipulation on Depreciation Rate Changes, issued
28 November 7, 2013 ("2013 Order"), with rates effective January 1, 2014. The 2013
29 Order required the Company to file a new depreciation study by September 11, 2018.

30 **Q. Please provide an overview of the Company's Depreciation Docket.**

31 A. Consistent with the 2013 Order, on September 11, 2018, Rocky Mountain Power filed
32 an application requesting authorization to update depreciation rates effective January 1,
33 2021. Supporting the application was my direct testimony, as well as direct testimony
34 from Steven R. McDougal, John J. Spanos, Chad A. Teply, and Timothy J. Hemstreet.
35 A study recommending updates to the depreciation rates ("Depreciation Study") for all
36 depreciable plant accounts was sponsored and supported by Mr. Spanos' testimony, was
37 filed as Exhibit RMP___(JJS-2). Applying the new depreciation rates, proposed in the
38 Depreciation Study, to December 31, 2020 projected plant balances increased annual
39 depreciation expense approximately \$228.1 million on a total Company basis, or
40 \$100.1 million on a Utah basis. The Company also proposed ending the excess reserve
41 amortization that resulted in an additional increase of approximately \$28.0 million on
42 a Utah basis. Combined, the proposed changes increased Utah's jurisdictional
43 depreciation expense approximately \$128.1 million.

44 **Q. Please summarize the efforts between the Company and parties to resolve this**
45 **Docket.**

46 A. The Company and the Stipulating Parties, have jointly engaged in numerous and

47 significant good faith, arms-length negotiations in an effort to resolve the issues raised
48 in this docket, including meetings with parties in the depreciation proceedings in
49 Wyoming, Idaho, Oregon, and Washington. Several meetings were held between
50 November 2018 and February 2020, which resulted in this Stipulation.

51 TERMS OF THE STIPULATION

52 **Q. Please describe the terms of the Stipulation.**

53 A. The Stipulating Parties agree that the Depreciation Study should be approved, subject
54 to the adjustments that I describe. These adjustments total approximately \$86.6 million
55 on a total Company basis and are shown in Attachment 1 to the Stipulation. The largest
56 adjustment is the removal of the Cholla plant from the Depreciation Study, resulting in
57 a reduction of approximately \$71.8 million, total Company, to the amount requested in
58 the Application. I provide a more detailed explanation of this issue later in my
59 testimony. The next largest adjustment to the study is attributed to changes to the
60 transmission rates, totaling approximately \$12.1 million, total Company, which was
61 driven by the agreement to extend the lives between two to five years for all but two of
62 the transmission FERC accounts along with decreasing the net salvage values for most
63 of the accounts. The Stipulating Parties also recommended reducing the net salvage
64 values for three distribution FERC accounts resulting in an estimated reduction to
65 Utah's distribution depreciation expense of approximately \$2.3 million. Minor
66 adjustments were also made to the rate for FERC account 331 – Hydro Structures due
67 to changing the net salvage from negative 30 percent to negative 25 percent which
68 decreased total Company annual depreciation expense by approximately \$33,000. The
69 Iowa curve for FERC account 343 – Prime Movers was changed from S0-40 to R1-50

70 reducing total Company depreciation expense approximately \$71,000. These
71 reductions were partially offset by including the Naughton Unit No. 3 gas conversion
72 in the Depreciation Study, which increased total Company depreciation expense by
73 approximately \$748,000.

74 **Q. What is the net impact of these adjustments to the Depreciation Study?**

75 A. The net impact of these adjustments to the Depreciation Study reduces the incremental
76 increase to total Company annual depreciation expense by approximately \$86.6 million
77 from \$228.1 million to \$141.5 million.

78 **Q. Were there any other changes to the Depreciation Study?**

79 A. Yes. In addition to the adjustment described earlier the Stipulating Parties agreed to add
80 the Iowa Curves and net salvage values for Solar Production Accounts: 341 – Structures
81 and Improvements; 344 – Generators; and 345 – Accessory Electric Equipment, to the
82 Depreciation Study. These new depreciation rates were added to the Depreciation
83 Study so there will be Commission authorized depreciation rates for any solar and/or
84 battery storage assets that may be acquired before the effective date of the next
85 depreciation study.

86 **CHOLLA AND NAUGHTON COAL-FIRED GENERATION PLANTS**

87 **Q. What agreement was reached among the Stipulating Parties regarding the**
88 **treatment of Cholla coal-fired generation plant?**

89 A. The Stipulating Parties agreed to remove Cholla Unit 4 from electric plant in-service
90 as of December 31, 2020. Transferring Cholla out of electric plant in-service before
91 implementing new depreciation rates will reduce depreciation expense in 2021 by
92 approximately \$71.8 million. The Company will include a proposal for ratemaking

93 treatment of the unrecovered plant balances, decommissioning, and other closing costs
94 for parties' review and Commission approval as part of its 2020 general rate case.

95 **Q. Please describe why the conversion of Naughton Unit 3 from a coal-fired**
96 **generation unit to gas generation increased annual depreciation expense.**

97 A. When the Depreciation Study was prepared, the Company hadn't made the decision to
98 convert Naughton Unit 3 from a coal-fired generation unit to a gas-fueled generation
99 unit. After the filing, the Company finalized the decision to proceed with the gas
100 conversion of Naughton Unit 3. The Stipulating Parties agreed to include the costs of
101 the gas conversion in the Depreciation Study, which increases annual depreciation
102 expense by approximately \$748,000.

103 **DECOMMISSIONING COSTS**

104 **Q. Did the Company propose updates to decommissioning costs for steam**
105 **generating facilities as part of the Depreciation Study?**

106 A. Yes. The Depreciation Study included plant-specific estimates of decommissioning
107 costs supported by Mr. Teply's direct testimony. As part of an agreement reached with
108 parties in the 2020 PacifiCorp Inter-Jurisdictional Allocation Protocol, the Company
109 committed to have an independent third party complete a decommissioning study by
110 January 15, 2020. Pursuant to Section 4.3.1.1, Decommissioning Studies, of the
111 2020 PacifiCorp Inter-Jurisdictional Allocation Protocol, the Company provided the
112 results of the contractor-assisted engineering study of decommissioning costs for the
113 Jim Bridger, Dave Johnston, Hunter, Huntington, Naughton, Wyodak, and Hayden coal
114 plants as a supplemental filing in all states with applicable depreciation dockets. On
115 January 16, 2020, the confidential decommissioning study ("2020 Decommissioning

116 Study”), was filed in all of the pending depreciation dockets in Rocky Mountain
117 Power’s jurisdictions. This filing was contemplated in the Scheduling Order and Notice
118 of Hearing issued on December 16, 2019 in this Docket.

119 **Q. Did the Stipulating Parties reach an agreement on the treatment of the 2020**
120 **Decommissioning Study?**

121 A. The Stipulating Parties are requesting that the Commission establish Phase 2 in this
122 proceeding to provide additional time to further review and determine the regulatory
123 treatment of the incremental decommissioning costs included in the 2020
124 Decommissioning Study.

125 REPOWERING

126 **Q. Did the Stipulating Parties settle the treatment of the retired plant associated**
127 **with the repowered wind facilities?**

128 A. No. The Stipulating Parties agreed that the ratemaking treatment for retired plant
129 associated with the repowered wind facilities approved in Docket No. 17-035-39
130 should be determined in Phase 2 of this proceeding, including the calculation and
131 amount of the retired plant balance and the period over which and method by which it
132 will be recovered from customers.

133 SETTLEMENT WITH OTHER JURISDICTIONS

134 **Q. What is the status of the Depreciation Study in the Company’s other**
135 **jurisdictions?**

136 A. The Company engaged in settlement discussions with parties from Wyoming and Idaho
137 at the same time as with the Stipulating Parties and settled with them on substantially

138 similar terms. The Company has not reached a settlement concerning the Depreciation
139 Study with parties in Oregon or Washington.

140 **Q. What will happen if the Company reaches more favorable terms with other**
141 **jurisdictions than the terms agreed to in this Stipulation?**

142 A. The parties have agreed that if terms reached with other parties concerning depreciation
143 rates vary from the terms of the Stipulation, the Stipulating Parties will meet and
144 discuss the different terms and one or more Stipulating Party may request that the
145 Commission revisit the Stipulation to incorporate such term if it is more favorable to
146 customers.

147 **SUMMARY OF RECOMMENDATIONS**

148 **Q. Please summarize your recommendations to the Commission.**

149 A. I recommend that the Commission issue an order (1) approving: (a) the terms and
150 conditions of the Stipulation as filed; and (b) the depreciation rates provided as
151 Attachment 1 – Stipulated Rates to become effective January 1, 2021; and (2) notifying
152 parties of a scheduling conference Phase 2 of this proceeding to occur concurrent with
153 the scheduling conference to be set for the Company’s general rate case in Docket No.
154 20-035-04 to provide additional time to further review and determine the regulatory
155 treatment of the incremental decommissioning costs included in the 2020
156 Decommissioning Study; and to address the regulatory treatment for the retired plant
157 associated with the repowered wind facilities in Phase 2.

158 **Q. Does this conclude your stipulation testimony?**

159 A. Yes.

CERTIFICATE OF SERVICE

Docket No. 18-035-36

I hereby certify that on March 19, 2020, a true and correct copy of the foregoing was served by electronic mail to the following:

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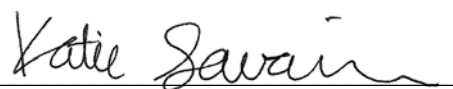
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