

Exhibit JKL-4

Regulatory Adjustments in Oregon and Washington to Reflect Accelerated Depreciation

PacifiCorp
Washington Results of Operations - December 2024
WA Accelerated Depreciation - Colstrip and Jim Bridger

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Plant							
Steam Plant Depreciation Exp.	403SP	RES	(2,246,212)	CAGW	21.627%	(485,783)	6.5.1
Steam Plant Depreciation Exp.	403SP	RES	16,786,963	JBG	21.627%	3,630,480	6.5.1
			<u>14,540,751</u>			<u>3,144,697</u>	
Adjustment to Reserve: Plant							
Steam Plant Accum. Depr.	108SP	RES	(34,838,004)	CAGW	21.627%	(7,534,340)	6.5.1
Steam Plant Accum. Depr.	108SP	RES	(714,170,601)	JBG	21.627%	(154,452,130)	6.5.1
			<u>(749,008,605)</u>			<u>(161,986,469)</u>	
Adjustment to Expense: GSU							
Transmission Plant Depr. Exp.	403TP	RES	(26,741)	CAGW	21.627%	(5,783)	6.5.1
Transmission Plant Depr. Exp.	403TP	RES	(233,238)	JBG	21.627%	(50,442)	6.5.1
			<u>(259,979)</u>			<u>(56,225)</u>	
Adjustment to Reserve: GSU							
Transmission Plant Accum. Depr.	108TP	RES	(1,216,723)	CAGW	21.627%	(263,138)	6.5.1
Transmission Plant Accum. Depr.	108TP	RES	(10,612,322)	JBG	21.627%	(2,295,104)	6.5.1
			<u>(11,829,044)</u>			<u>(2,558,242)</u>	

Description of Adjustment

This adjustment changes depreciation expense in Washington actual results for the year ended December 2024 to reflect the different depreciation rates Washington is using for the Colstrip and Jim Bridger plants and the associated Generation Step Up's (GSU's). This treatment was approved in Docket UE-191024 & Docket UE-230172.

PacifiCorp
 Washington Results of Operations - December 2024
 Washington Accelerated Colstrip & Jim Bridger Depreciation

Depreciation Expense Adjustment By Plant

Plant	Factor	Adjustment to Expense (12 ME Dec 2024)
COLSTRIP	CAGW	(2,246,212)
JIM BRIDGER	JBG	16,786,963
		<u>14,540,751</u>
		Ref 6.5

Depreciation Reserve Adjustment By Plant

Plant	Factor	Adjustment to Reserve (AMA Dec 2024)
COLSTRIP	CAGW	(34,838,004)
JIM BRIDGER	JBG	(714,170,601)
		<u>(749,008,605)</u>
		Ref 6.5

Depreciation Expense Adjustment By GSU

Plant	Factor	Adjustment to Expense (12 ME Dec 2024)
COLSTRIP	CAGW	(26,741)
JIM BRIDGER	JBG	(233,238)
		<u>(259,979)</u>
		Ref 6.5

Depreciation Reserve Adjustment By GSU

Plant	Factor	Adjustment to Reserve (AMA Dec 2024)
COLSTRIP	CAGW	(1,216,723)
JIM BRIDGER	JBG	(10,612,322)
		<u>(11,829,044)</u>
		Ref 6.5

Source: PacifiCorp's 2024 Washington Results of Operations Report (or Commission Basis Report), UE-250302, April 30, 2025, P6.5 – 6.5.1

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Oregon Results of Operations - December 2024							
Oregon Coal-Fired Steam Plant Depreciation							
	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Depreciation Expense	403SP	1	64,908,591	SG	26.158%	16,978,586	6.5.1
Adjustment to Reserves							
Depreciation Reserve	108SP	1	(1,172,052,580)	SG	26.158%	(306,581,839)	6.5.1
Description of Adjustment:							
This adjustment increases depreciation expense in Oregon actual results for the year ended December 2024 to reflect the net impact of the different depreciation rates Oregon is using for the coal-fired generating plants. This treatment was approved in the 2018 Depreciation Study.							

Note: This adjustment includes units converted to gas that would need to be removed from any adjustment for the reassignment of coal plants from Oregon to other states.

Source: PacifiCorp's December 2024 Oregon Results of Operations Report, Docket RE 56, P. 6.5