

- 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, 2014)
DOCKET NO. 13-035-02)
ORDER CONFIRMING BENCH RULING)
APPROVING STIPULATION ON)
DEPRECIATION RATE CHANGES)

ISSUED: November 7, 2013

By the Commission:

INTRODUCTION

On January 22, 2013, pursuant to Utah Code Ann. (“UCA”) §54-4-24 and Utah Administrative Code (“UAC”) R746-310-7(B)(2), Rocky Mountain Power, a division of PacifiCorp (“PacifiCorp” or “Company”), filed an application with the Public Service Commission of Utah (“Commission”) requesting an order authorizing PacifiCorp to change its depreciation rates effective January 1, 2014, for collection on or after September 1, 2014, (“Application”). In support of its Application, PacifiCorp filed its 2013 Depreciation Study and the testimony of three Company witnesses. On January 30, 2013, PacifiCorp filed Errata to the Direct Testimony of Henry E. Lay.

Based on the 2013 Depreciation Study, PacifiCorp requested an increase in total company annual depreciation expense of approximately \$83.9 million (\$160.8 million including accelerated depreciation for the early retirement of the Carbon power plant (“Carbon Plant”)) based on projected plant balances as of December 31, 2013. For the Utah jurisdiction, the increase in depreciation expense was approximately \$38.1 million (\$70.5 million including the Carbon Plant).

PROCEDURAL HISTORY

On February 8, 2013, following a duly-noticed scheduling conference, the Commission issued a Notice of Scheduling Order, Technical Conference, and Hearing. On February 14, 2013, the Utah Association of Energy Users (“UAE”) petitioned for intervention which the Commission granted. On February 19, 2013, PacifiCorp filed Errata to Exhibit RMP_(JJS-2) to the Direct Testimony of John J. Spanos.

On June 21, 2013, the Division of Public Utilities (“Division”), the Office of Consumer Services (“Office”), and UAE filed direct testimony. On July 17, 2013, the Office filed Errata to the Pre-filed Direct Testimony of Daniel E. Gimble. On August 2, 2013, PacifiCorp, the Division, the Office, and UAE filed rebuttal testimony.

On August 19, 2013, PacifiCorp filed correspondence stating PacifiCorp, the Division, the Office, and UAE reached an agreement in principle settling all outstanding issues in the proceeding. PacifiCorp requested the Commission suspend the filing due date for surrebuttal testimony, and maintain the public hearing date set for September 11, 2013, at which time the parties would provide testimony in support of the stipulation. To that end, the Commission issued an Order Suspending Scheduling Order and Notice of Hearing on August 20, 2013.

On August 30, 2013, PacifiCorp filed the Stipulation on Depreciation Rate Changes (“Stipulation”) signed by PacifiCorp, the Division, the Office, and UAE (“Parties”). On September 11, 2013, the Commission conducted a hearing to consider the Stipulation. Yvonne R. Hogle, Esq., Patricia E. Schmid, Esq., and William C. Loos, Esq. appeared on behalf

of PacifiCorp, the Division and the Office, respectively. PacifiCorp, the Division, and the Office presented witnesses supporting the Stipulation. No party presented testimony opposing the Stipulation. At the conclusion of the hearing, the Commission issued a bench order on the record approving the Stipulation. This order memorializes that ruling.

STIPULATION SUMMARY

Without modifying its terms in any way, we briefly describe the Stipulation. The Stipulation contains 41 numbered Paragraphs, Attachment 1, and Attachment 2. The Stipulation is attached in its entirety as an appendix to this order.

The Stipulation proposes depreciation rates that are set forth in detail in “Attachment 1–Stipulated Rates,” attached to and incorporated in the Stipulation. As applied to depreciable plant balances as of December 31, 2013, the proposed depreciation rates increase PacifiCorp’s total company annual depreciation expense by \$38.6 million (\$88.3 million including the Carbon Plant) which increases Utah jurisdictional annual depreciation expense by \$10.3 million (\$31.1 million including the Carbon Plant). Attachment 2 of the Stipulation provides “PacifiCorp Depreciation Rate Comparison – Plant Balances as of December, 2013” showing existing and proposed depreciation rates for the total company and for the Utah jurisdiction.

The Stipulation provides a table and narrative summarizing the specific adjustments agreed to in the Stipulation. The Stipulation states the Parties were not able to agree that each specific component of the Stipulation is just and reasonable in isolation; however, the Parties agree the Stipulation as a whole is just and reasonable in result and in the public interest.

The Stipulation states PacifiCorp will file a new depreciation study no later than five years from the date of the Commission's written order in this docket, or as otherwise ordered by the Commission.

PARTIES' POSITIONS

1. PacifiCorp

At hearing PacifiCorp provided a summary of the Stipulation. PacifiCorp also testifies the Stipulation results in depreciation rates that are in the public interest and recommends the Commission approve the depreciation study as modified by the Stipulation. Further, PacifiCorp recommends the Commission order PacifiCorp to reflect the proposed depreciation rates in its accounts and records effective January 1, 2014.

2. Division

At hearing the Division summarized its view regarding the two major adjustments in the Stipulation. The first adjustment includes the use of updated actual plant data through June 2013 to forecast plant additions through December 2013. The second adjustment modifies the amortization of excess reserves for distribution, transmission and production plant accounts. The Division asserts the Stipulation produces a fair and reasonable balance of the issues surrounding excess reserves by recognizing PacifiCorp has over-collected in the past, yet also recognizing there is risk that rates will have to be changed in the future. The Division testifies the Stipulation reasonably balances the resolution of issues raised by parties and is in the public interest and therefore recommends the Commission adopt the Stipulation.

3. Office

At hearing the Office testified the Stipulation resolved all of its contested issues in this case. The Office highlights the notable decrease to PacifiCorp's requested increase in depreciation expense which is achieved by the Stipulation, with or without the depreciation effects of the Carbon Plant. The Office testifies this reduction reflects the expedited return to customers of excess reserves, as discussed by the Division. The Office also notes the reduction in depreciation expense for the Carbon Plant was an important factor in reaching settlement for the Office. The Office concludes the Stipulation results in just and reasonable depreciation rates and recommends the Commission approve it as filed.

STANDARD FOR APPROVAL OF STIPULATIONS

UCA § 54-7-1(1) provides, "Informal resolution, by agreement of the parties, of matters before the commission is encouraged as a means to: (a) resolve disputes while minimizing the time and expense that is expended by: (i) public utilities; (ii) the state; and (iii) consumers; (b) enhance administrative efficiency; or (c) enhance the regulatory process by allowing the commission to concentrate on those issues that adverse parties cannot otherwise resolve." Further, the Commission "may adopt any settlement proposal entered into by two or more of the parties . . . at any stage of the adjudicative procedure." UCA § 54-7-1(3)(b) and (e)(i). The Commission "may adopt a settlement proposal if: (A) the commission finds that the settlement proposal is just and reasonable in result; and (B) the evidence, contained in the record, supports a finding that the settlement proposal is just and reasonable in result." UCA § 54-7-1(3)(d)(i). Finally, the Commission "shall conduct a hearing before adopting a settlement

proposal if requested by: . . . (C) an intervening party to the adjudicative proceeding.” Utah Code Section § 54-7-1(3)(e)(ii).

DISCUSSION, FINDINGS, AND CONCLUSIONS

Based on the testimony presented at hearing, the prefiled testimony, and our deliberations, the Commission finds the Stipulation is just, and reasonable, and in the public interest. To provide certainty to the parties on not only the approval of the Stipulation, but also the commencement date of the five-year period within which a new depreciation study is to be completed, the Commission confirms the date of the bench ruling, September 11, 2013, as the commencement date for that period.

ORDER

Pursuant to the foregoing discussion, findings, and conclusions made herein, we order:

1. The Stipulation on Depreciation Rate Changes filed in this matter on August 30, 2013, is approved.
2. The depreciation rates in the Stipulation are approved for PacifiCorp effective January 1, 2014.
3. PacifiCorp shall file a new depreciation study with the Commission no later than five years from September 11, 2013.

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DATED at Salt Lake City, Utah, this 7th day of November, 2013.

/s/ Ron Allen, Chairman

/s/ David R. Clark, Commissioner

/s/ Thad LeVar, Commissioner

Attest:

/s/ Gary L. Widerburg
Commission Secretary
DW#248625

Notice of Opportunity for Agency Review or Rehearing

Pursuant to §§ 63G-4-301 and 54-7-15 of the Utah Code, an aggrieved party may request agency review or rehearing of this Order by filing a written request with the Commission within 30 days after the issuance of this Order. Responses to a request for agency review or rehearing must be filed within 15 days of the filing of the request for review or rehearing. If the Commission does not grant a request for review or rehearing within 20 days after the filing of the request, it is deemed denied. Judicial review of the Commission's final agency action may be obtained by filing a petition for review with the Utah Supreme Court within 30 days after final agency action. Any petition for review must comply with the requirements of §§ 63G-4-401 and 63G-4-403 of the Utah Code and Utah Rules of Appellate Procedure.

CERTIFICATE OF SERVICE

I CERTIFY that on the 7th day of November, 2013, a true and correct copy of the foregoing Order Suspending Scheduling Order and Notice of Hearing was served upon the following as indicated below:

By Electronic-Mail:

Data Request Response Center (datarequest@pacificorp.com)
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Administrative Assistant

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APPENDIX

STIPULATION DOCUMENTS

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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, 2014	Docket No. 13-035-02 STIPULATION ON DEPRECIATION RATE CHANGES
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Pursuant to Utah Code Ann. § 54-7-1 and Utah Administrative Code R746-100-10.F.5, Rocky Mountain Power, a division of PacifiCorp (“Rocky Mountain Power” or the “Company”), the Utah Division of Public Utilities (“Division”), the Utah Office of Consumer Services (“OCS”), and Utah Association of Energy Users (“UAE”) (for purposes of this Stipulation, the “Stipulating Parties”), submit this Stipulation on Depreciation Rate Changes (“Stipulation”) in resolution of all issues in this Docket and request that the Commission approve new depreciation rates for Rocky Mountain Power as stipulated herein to become effective on January 1, 2014.

PROCEDURAL BACKGROUND

1. On January 22, 2013, Rocky Mountain Power filed its Application for an Order authorizing the Company to change depreciation rates effective January 1, 2014.
2. With the Application, Rocky Mountain Power filed direct testimony of Henry E. Lay, K. Ian Andrews, and John J. Spanos. A depreciation study, recommending

depreciation rates for all depreciable plant accounts, was an exhibit to the testimony of Mr. Spanos. Based on historical December 31, 2011, plant balances, depreciable plant balances and relative allocation factors were projected through December 31, 2013, in order to develop Rocky Mountain Power's proposed depreciation rates. The proposed depreciation rates resulted in an increase in depreciation expense of \$38.1 million in Utah (or \$70.5 million including the Carbon Plant).

3. A Scheduling Conference was held on February 7, 2013, resulting in a Scheduling Order dated February 8, 2013 that set a schedule for testimony filings, a technical conference, and hearings in this matter.

4. A technical conference was held on May 30, 2013, to discuss issues relating to the Company's filed depreciation study and direct testimony.

5. On June 21, 2013, the Division filed the direct testimony of David T. Thomson and William Dunkel. Based on December 31, 2013, depreciable plant balances and relative allocation factors, the Division's proposed changes to the Company's proposed depreciation rates resulted in a decrease in depreciation expense of \$49.8 million in Utah from the Company's proposal.

6. On June 21, 2013, the OCS filed the direct testimony of Dan Gimble and Jacob Pous. Based on December 31, 2013, depreciable plant balances and relative allocation factors, the OCS's proposed changes to the Company's proposed depreciation rates resulted in a decrease in depreciation expense of \$73.5 million in Utah from the Company's proposal.

7. On June 21, 2013, UAE filed the direct testimony of Neal Townsend, which recommended extensions of the retirement dates for the Gadsby and Craig Plants and to amortize the Company's surplus steam plant reserves by 2020.

8. On August 2, 2013, Rocky Mountain Power filed rebuttal testimony of Messrs. Lay, Spanos, and Andrews, the OCS filed rebuttal testimony of Mr. Pous, the Division filed rebuttal testimony of Mr. Dunkel, and UAE filed rebuttal testimony of Mr. Townsend.

TERMS AND CONDITIONS

Substantive Terms of the Stipulation

9. The Stipulating Parties as well as parties from 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.

10. The Stipulating Parties agree that the proposed depreciation rates set forth in Attachment 1- Stipulated Rates attached hereto and incorporated herein, represent just and reasonable depreciation rates for Rocky Mountain Power in Utah commencing January 1, 2014.

11. The depreciation rates originally proposed by the Company in its January 22, 2013, filing, result in an estimated increase in annual depreciation expense across PacifiCorp's six jurisdictions of approximately \$160.8 million (\$83.9 million excluding the early retirement of the Carbon Plant), based on estimated plant balances as of December 31, 2013, before the additional Oregon depreciation expense for shorter coal

plant lives. Table 1 shows the estimated impact of the agreed-upon changes to the depreciation rates on the Company's filed depreciation study.

Table 1 Increase in Annual Depreciation Expense Based on Estimated Plant Balances as of December 31, 2013 (\$000,000)								
	Total Company		Utah Allocated		Wyoming Allocated		Idaho Allocated	
	Including Carbon	Excluding Carbon	Including Carbon	Excluding Carbon	Including Carbon	Excluding Carbon	Including Carbon	Excluding Carbon
Company's Original Filing 1/22/2013	\$160.8	\$83.9	\$70.5	\$38.1	\$27.3	\$15.0	\$8.9	\$4.5
Total Adjustments Settlement 8/29/2013	(\$72.6)	(\$45.3)	(\$39.3)	(\$27.9)	(\$9.5)	(\$5.2)	(\$4.2)	(\$2.7)
	\$88.3	\$38.6	\$31.1	\$10.3	\$17.8	\$9.9	\$4.6	\$1.8

In Attachment 2 – Jurisdictional Allocation, detailed jurisdictional allocations are provided by category. As a result of the settlement discussions, the Stipulating Parties have agreed to the following adjustments to the Company's filed depreciation study and proposed rates, as described in Paragraphs 9-29. These adjustments are summarized in Table 2 below and indicate the estimated impact on depreciation expense.

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Table 2					
Estimated Impacts of Depreciation Rate Changes					
	<u>Adjustment</u>	<u>Total Company</u>	<u>Utah</u>	<u>Wyoming</u>	<u>Idaho</u>
	RMP Original Filing	\$160,813,194	\$70,463,058	\$27,269,244	\$8,851,849
A	Extend Life on Gadsby to 2032	(379,198)	(159,273)	(60,244)	(21,405)
B	Correct James River life to 2015 and eliminate negative removal cost	626,168	263,008	99,481	35,346
C	Reduce net removal cost for CCCT gas production units from \$20/kW to \$15/kW and change interim retirement curve for Account 343	(2,576,862)	(1,084,204)	(409,382)	(145,878)
D	Lower Wind Production net removal cost from \$9/kW to \$7 /kW	(32,122)	(13,492)	(5,103)	(1,813)
E	Reduce Carbon net removal cost from \$330/kW to \$117/kW	(27,277,358)	(11,457,239)	(4,333,625)	(1,539,774)
F	Change Production interim retirement curves: Account 311 to 120-R _{1,5} ; Account 312 to 68-S ₀ ; Account 314 to 57-S ₀	(6,393,360)	(2,685,386)	(1,015,730)	(360,898)
G	Change Transmission interim retirement curves: Account 353 to 58-S ₀ ; Account 356 to 60-R ₃ and merge Account 353.7 with Account 353	(2,546,505)	(1,069,602)	(404,570)	(143,747)
H	Distribution changes including merging Distribution Account 362.7 with Account 362 in Utah, Idaho and Wyoming	(345,207)	(102,669)	(8,654)	(4,621)
I	Change net salvage percentages on Mining Accounts 399.41 and 399.43	(128,830)	(54,203)	(22,821)	(8,083)
J	Expedite Amortization Period for Production Excess Reserves to offset Carbon Shortened Life	(5,790,215)	(2,432,049)	(919,906)	(326,851)
K	Expedite Amortization Period for Additional Production Excess Reserves	(1,861,522)	(781,891)	(295,745)	(105,081)
L	Expedite Amortization Period for Distribution Excess Reserve	(19,599,599)	(17,564,617)	(887,031)	(1,147,951)
M	Calculate depreciation rates and remaining lives using June 30, 2013 actual plant and reserve balances for all plant without a designated terminal life	(1,906,995)	(955,628)	(575,740)	(116,192)
N	Change General Plant lives for Accounts 390, 392.09 and 396.03	(2,121,718)	(1,246,291)	(309,162)	(224,779)
O	Extend Klamath life to 2022 for Wyoming & Idaho ¹	(2,217,094)	-	(352,235)	(125,152)
	SETTLEMENT	\$88,262,777	\$31,119,522	\$17,768,777	\$4,614,970

¹ Utah already treats the Klamath-Associated assets as having a depreciable end life of December 31, 2022.

12. The Stipulating Parties have agreed to extend the terminal life estimate for the Gadsby Plant from December 31, 2022, to December 31, 2032. This adjustment results in new lower depreciation rates, including the impact of adding estimated interim retirements for the extended period. The stipulated depreciation rates also include recognition of the excess reserve adjustment in the calculation. The stipulated depreciation rates have been computed using an estimated terminal removal rate of \$40/kW. (Adjustment A)

13. The Stipulating Parties have agreed to shorten the terminal life on the James River Plant from December 31, 2016, to December 31, 2015, to correct an error in the original Application, and to reduce net salvage estimated in the calculation from -1% to zero. These changes result in higher depreciation rates. (Adjustment B)

14. The Stipulating Parties agree that, for the Chehalis Plant, Currant Creek Plant, Lake Side Plant, Hermiston Plant and Gadsby Peaker Plant (Units 4-6), the interim retirement curve for Account 343 Prime Movers is changed from a 40-R₁ to a 45-R_{2.5}. There is no change in the proposed terminal removal dates for each of these plants from those presented in the study. The Stipulating Parties agree to lower the terminal removal cost for the CCCT gas units from the Company's proposed level of \$20/kW to \$15/kW. (Adjustment C)

15. The Stipulating Parties agree that wind generation units will use a 30-year terminal life. The terminal removal cost has been lowered from the Company's proposed level of \$9/kW to \$7/kW. (Adjustment D)

16. The Stipulating Parties agree that the Carbon Plant terminal net salvage estimate is reduced from the proposed \$330/kW to \$117/kW and the stipulated

depreciation rates are calculated based on the April 2015 retirement date. This terminal net salvage estimate of \$117/kW is used for calculating rates in this Stipulation and will not be relied on in developing future removal cost estimates for other generation facilities. Until actual results are available, updated current estimates will be provided in other appropriate filings, and to the extent the updated estimates differ from the \$117/kW, this issue can be reexamined in those filings. The amount ultimately deferred for the Carbon Plant will be trued up to actual prudently incurred removal costs in accordance with the procedures set forth in the stipulation in Docket No. 11-035-200 (the “GRC Stipulation”). The remaining plant balances for the Carbon Plant will be recovered through 2020 consistent with the GRC Stipulation. (Adjustment E)

17. The Stipulating Parties accept the Company’s proposed method in the study to use Iowa Curves to determine interim retirements for production facilities with terminal lives. The proposed depreciation rates reflect adjustments to the retirement curves on coal generation facilities in Account 311 Structures and Improvements from 90-R₂ to 120-R_{1.5}, Account 312 Boiler Plant Equipment from 60-L₁ to 68-S₀ and Account 314 Turbogenerator Units from 55-L₁ to 57-S₀. Reliance on the Company’s Iowa Curve method for settlement purposes does not prevent parties from taking a different position on this issue in future depreciation cases. (Adjustment F)

18. The Stipulating Parties agree to extend lives on transmission assets by: (1) extending the curve for Account 353 Station Equipment from the proposed 57-S₀ to a 58-S₀; (2) extending the curve for Account 356 Overhead Conductors and Devices from 60-R₃ to 63-R₃; and (3) merging Account 353.7 Supervisory Equipment with Account 353 Station Equipment resulting in a change to the life-curve combination and related net

salvage for those assets from the proposed 20-R₂ with zero net salvage to 58-S₀ with -5% net salvage. All other lives and retirement curves are accepted as proposed by the Company. Any transmission excess reserve balance will be amortized over the remaining life of the assets rather than on an expedited basis. As part of calculating the stipulated depreciation rates, the depreciation reserve has been redistributed within the transmission function resulting in reduced rates on all accounts within the transmission function and an overall reduction in the composite depreciation rates on those facilities. (Adjustment G)

19. The Stipulating Parties agree to extend lives on distribution assets by merging Account 362.7 Supervisory Equipment with Account 362 Substation Equipment, and using the appropriate state-specific lives for Account 362 in Utah, Idaho and Wyoming. (Adjustment H)

20. The Stipulating Parties agree to amortize net salvage on specific mining accounts as follows: (1) stipulated depreciation rates for Utah mining assets have been established using a terminal life as established in the filed study; (2) net salvage percentages have been adjusted for Account 399.41 Surface Processing Equipment – Preparation Plant from -7% to -6% and for Account 399.46 Longwall Equipment from 5% to 7%; and (3) depreciation reserves have been reallocated within the mining accounts. As a result, the stipulated depreciation rates are lower than the Company’s proposed rates on most of the mining accounts. (Adjustment I)

21. In order to offset the depreciation expense impacts of the shortened remaining life at the Carbon Plant, which is calculated to be \$34.7 million, the Stipulating Parties agree to expedite the amortization of the excess depreciation reserves at the

Gadsby Plant and the Hunter Plant. The Stipulating Parties agree that the excess reserve at the Gadsby Plant and the Hunter Plant, calculated as of December 31, 2011, will be returned on a straight line basis. The excess reserve of \$21,073,503 associated with the Gadsby Plant will be amortized based on 9 years and the excess reserve of \$29,635,920 associated with the Hunter Plant will be amortized based on 5 years, resulting in an annual amortization of \$8.2 million. These amounts will be recorded as a separate item by crediting depreciation expense and debiting the depreciation reserve. The new depreciation rates for the Hunter Plant and Gadsby Plant have been recomputed excluding the above identified amounts of excess reserve. This recalculation of rates produced an estimated increase in depreciation expense of \$2.4 million. Coupled with the \$8.2 million excess reserve amount, this results in a net annual decrease in depreciation expense of \$5.8 million. The Stipulating Parties agree the excess reserve amortization will occur annually starting January 1, 2014, and will continue until the full \$34.7 million is returned or ending with the implementation of new depreciation rates resulting from the next depreciation study. During the next depreciation case, an assessment will be made as to the final disposition of any remaining amount of the \$34.7 million which has not been returned at that time. (Adjustment J)

22. The Stipulating Parties agree to amortize depreciation excess reserve for two other steam generation plants with an excess reserve as of December 31, 2011, the Blundell Plant with an excess reserve of \$7,852,016 and the Colstrip Plant with an excess reserve of \$22,930,383, as follows: (1) the annual amount is determined for each plant by dividing the excess reserve by 10; (2) the annual amortization will occur beginning January 1, 2014, until new depreciation rates resulting from the next depreciation study

are implemented; and (3) the stipulated depreciation rates are determined by excluding the identified excess reserve in the calculation. This adjustment is intended to offset the large steam plant increase in this Stipulation and does not set precedent for any future depreciation study. (Adjustment K)

23. The Stipulating Parties agree to amortize depreciation excess reserves on distribution plant for Utah, Idaho and Wyoming as follows: the annual amortization has been determined for each state by identifying the excess reserve for each state individually in the Company's filed study as of December 31, 2011, and then dividing the excess reserve for Utah by 6.5 years, the excess reserve for Idaho by 13 years, and the excess reserve for Wyoming by 15 years. The stipulated depreciation rates have been determined by excluding the identified excess reserve amounts from the calculation. The annual amortization will occur beginning January 1, 2014, until new depreciation rates from the next depreciation study are implemented. This adjustment is intended to offset the large steam plant increase in this Stipulation and does not set precedent for any future depreciation study. (Adjustment L)

24. The Stipulating Parties agree to stipulated depreciation rates calculated using June 30, 2013, actual account balances within specific functions without terminal lives, including transmission, Utah, Idaho and Wyoming distribution and Utah, Idaho and Wyoming general plant. (Adjustment M)

25. The Stipulating Parties agree to adjust general plant lives to be consistent with the Oregon Settlement. Utah, Idaho and Wyoming depreciation rates have been adjusted using the life-curve combinations agreed to in Oregon. For Utah, Account 390 Structures and Improvements, the life has been changed from 45-S₀ to 58-R₁, Account

392.09 Transportation Equipment-Trailers from 28-S₁ to 34-L₂ and Account 396.03 Light Power Operated Equipment continues to use 9-L₃. Each state's estimated salvage remains as provided in the Company's originally filed depreciation study. (Adjustment N)

26. For the depreciation rates for Wyoming and Idaho, the Stipulating Parties agree to adjust Klamath-Accelerated depreciation to an end date of December 31, 2022, consistent with the approved life in Utah. The life may be reassessed in the next depreciation cases in Wyoming and Idaho. If Klamath-Accelerated facilities are retired prior to December 31, 2022, return of and on any remaining balance will continue after retirement of the facilities as though it remained in service through December 31, 2022, and the Stipulating Parties agree not to challenge this recovery based on "used and useful" arguments. (Adjustment O)

27. The Stipulating Parties agree to the Company's proposal to move the balance of communication equipment to mass asset accounting with a consistent 24-year life and a depreciation rate of 4.3%. The depreciation reserves will continue to be maintained on a state basis which ensures no inadvertent jurisdictional transfer of depreciation reserve benefits created from different depreciation rates historically being used by each state.

28. The Stipulating Parties agree that the Company will provide a section in the next depreciation study, for informational purposes only, listing the specific mining assets, reserve balances, and respective lives owned by its Wyoming mining subsidiary.

29. A new depreciation study will be filed with the Public Service Commission of Utah no later than five years from the date of the written order resolving

the issues in this Docket, or as otherwise ordered by the Commission. The Stipulating Parties agree the Company will maintain the right to file a new depreciation study sooner than five years.

30. The Stipulating Parties agree the Company will implement a reporting system to keep the Stipulating Parties and the Utah, Idaho and Wyoming Commissions informed regarding any matters likely to have implications regarding potential stranded costs of generating assets. The Company will propose a reporting method by no later than December 31, 2013.

31. The Stipulating Parties agree the Company will provide updated cost estimates regarding Carbon Plant's terminal net salvage, including any new third-party studies as part of the Company's next general rate cases in Utah, Idaho, and Wyoming.

32. The Stipulating Parties agree to adhere to the depreciation study treatment established in paragraphs 43 - 45 of the GRC Stipulation. Recovery of the deferral shall be allocated to customers as determined by the Commission in the Company's 2014 Utah General Rate Case. The Company agrees to propose an allocation of any deferred amount in the 2014 Utah General Rate Case and all other Stipulating Parties reserve their right to respond.

General Terms and Conditions

33. 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.

34. 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.

35. 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, and in accordance with Utah Admin. Code R746-100-10.F.5, 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.

36. 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.

37. The Stipulating Parties request that the Commission hold a hearing on this Stipulation. Rocky Mountain Power, the DPU, and the OCS each 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.

38. 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 DPU 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.

39. Except with regard to the obligations of the Stipulating Parties under the four immediately preceding paragraphs of this Stipulation, this Stipulation shall not be final and binding on the Stipulating Parties until it has been approved without material change or condition by the Commission.

40. This Stipulation is an integrated whole, and any Stipulating Party may withdraw from it if it is not approved without material change or condition by the Commission or if the Commission's approval is rejected or materially conditioned by a reviewing court. If the Commission rejects any part of this Stipulation or imposes any

material change or condition on approval of this Stipulation or if the Commission's approval of this Stipulation is rejected or materially conditioned by a reviewing court, the Parties agree to meet and discuss the applicable Commission or court order within five business days of its issuance and to attempt in good faith to determine if they are willing to modify the Stipulation consistent with the order. No Stipulating Party shall withdraw from the Stipulation prior to complying with the foregoing sentence. If any Party withdraws from the Stipulation, any Stipulating Party retains the right to seek additional procedures before the Commission, including presentation of testimony and cross-examination of witnesses, with respect to issues resolved by the Stipulation, and no party shall be bound or prejudiced by the terms and conditions of the Stipulation.

41. This Stipulation may be executed by individual Stipulating Parties through two or more separate, conformed copies, the aggregate of which will be considered as an integrated instrument.

BASED ON THE FOREGOING, the Stipulating Parties request that the Commission issue an order approving this Stipulation and adopting the terms and conditions of this Stipulation.

RESPECTFULLY SUBMITTED: August 30, 2013.

/s/ Mark C. Moench
Mark C. Moench
Yvonne R. Hogle
Attorneys for Rocky Mountain Power

/s/ Patricia E. Schmid
Patricia E. Schmid
Attorney for Division of Public Utilities

/s/ Michele Beck
Michele Beck
Office of Consumer Services

/s/ Gary A. Dodge
Gary A. Dodge
Attorney for Utah Association of
Energy Users

Attachment 1

PACIFICORP
 COMPARISON OF SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PACIFICORP PROPOSAL AND STIPULATED SCENARIO AS OF DECEMBER 31, 2013*
 FINAL SETTLEMENT

ACCOUNT	ORIGINAL COST	PACIFICORP DEPRECIATION STUDY					STIPULATED SCENARIO					INCREASE/ (DECREASE)
		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCUMULATED AMOUNT	ACCUMULATED ANNUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCUMULATED AMOUNT	ACCUMULATED ANNUAL RATE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)-(11)-(6)
STEAM PRODUCTION PLANT												
BLUNDELL												
310.20 Land Rights	35,883,106.87	12-2037	SQUARE	0	637,460	1.78	12-2037	SQUARE	0	749,645	2.09	112,185
311.00 Structures and Improvements	7,987,766.88	12-2037	90-R2	(4)	174,085	2.18	12-2037	120-R1.5	(4)	200,384	2.51	26,299
312.00 Boiler Plant Equipment	32,138,163.44	12-2037	60-L1	(4)	904,045	2.81	12-2037	68-S0	(3)	956,383	2.98	52,338
314.00 Turbogenerator Units	31,553,409.38	12-2037	55-L1	(6)	979,401	3.10	12-2037	57-S0	(5)	1,041,217	3.30	61,816
315.00 Accessory Electric Equipment	7,466,709.87	12-2037	75-R2.5	(3)	180,669	2.42	12-2037	75-R2.5	(3)	201,322	2.70	20,653
316.00 Miscellaneous Power Plant Equipment	1,201,253.01	12-2037	40-O1	(5)	41,782	3.48	12-2037	40-O1	(5)	45,166	3.76	3,384
Reserve Amortization										(785,202)		(785,202)
TOTAL BLUNDELL	116,230,409.45				2,917,442	2.51				2,408,915	2.07	(508,527)
CARBON												
311.00 Structures and Improvements	15,307,552.93	04-2015	90-R2	(48)	9,745,917	63.67	04-2015	120-R1.5	(17)	6,179,740	40.37	(3,566,177)
312.00 Boiler Plant Equipment	69,815,616.05	04-2015	60-L1	(47)	47,039,905	67.38	04-2015	68-S0	(17)	31,201,031	44.69	(15,838,874)
314.00 Turbogenerator Units	27,988,926.58	04-2015	55-L1	(47)	18,973,875	67.79	04-2015	57-S0	(17)	12,639,970	45.16	(6,333,905)
315.00 Accessory Electric Equipment	6,186,681.77	04-2015	75-R2.5	(47)	4,228,338	68.35	04-2015	75-R2.5	(17)	2,831,240	45.76	(1,397,098)
316.00 Miscellaneous Power Plant Equipment	785,531.90	04-2015	40-O1	(47)	626,361	79.74	04-2015	40-O1	(17)	446,166	56.80	(180,195)
TOTAL CARBON	120,084,309.23				80,614,396	67.13				53,298,147	44.38	(27,316,249)
CHOLLA												
310.20 Land Rights	1,201,891.85	12-2042	SQUARE	0	34,819	2.90	12-2042	SQUARE	0	34,717	2.89	(102)
311.00 Structures and Improvements	59,529,735.65	12-2042	90-R2	(7)	1,432,099	2.41	12-2042	120-R1.5	(6)	1,393,362	2.34	(38,737)
312.00 Boiler Plant Equipment	338,609,787.76	12-2042	60-L1	(6)	10,275,967	3.03	12-2042	68-S0	(5)	9,791,222	2.89	(484,745)
314.00 Turbogenerator Units	67,254,416.97	12-2042	55-L1	(8)	2,007,513	2.98	12-2042	57-S0	(7)	1,916,204	2.85	(91,309)
315.00 Accessory Electric Equipment	66,300,088.91	12-2042	75-R2.5	(5)	1,564,911	2.36	12-2042	75-R2.5	(5)	1,541,451	2.32	(23,460)
316.00 Miscellaneous Power Plant Equipment	4,007,073.96	12-2042	40-O1	(7)	134,348	3.35	12-2042	40-O1	(7)	132,640	3.31	(1,708)
TOTAL CHOLLA	536,902,995.10				15,449,657	2.88				14,809,596	2.76	(640,061)
COLSTRIP												
311.00 Structures and Improvements	58,645,567.13	12-2046	90-R2	(8)	961,694	1.64	12-2046	120-R1.5	(6)	1,102,381	1.88	140,687
312.00 Boiler Plant Equipment	117,788,667.31	12-2046	60-L1	(7)	2,392,258	2.03	12-2046	68-S0	(6)	2,634,729	2.24	242,471
314.00 Turbogenerator Units	34,006,214.12	12-2046	55-L1	(9)	821,944	2.42	12-2046	57-S0	(8)	889,007	2.61	67,063
315.00 Accessory Electric Equipment	8,893,886.22	12-2046	75-R2.5	(5)	133,722	1.50	12-2046	75-R2.5	(5)	162,961	1.83	29,239
316.00 Miscellaneous Power Plant Equipment	2,124,534.92	12-2046	40-O1	(8)	55,221	2.60	12-2046	40-O1	(7)	61,662	2.90	6,441
Reserve Amortization										(2,293,038)		(2,293,038)
TOTAL COLSTRIP	221,458,869.70				4,364,839	1.97				2,557,702	1.15	(1,807,137)
CRAIG												
311.00 Structures and Improvements	36,504,160.20	12-2034	90-R2	(7)	796,185	2.18	12-2034	120-R1.5	(6)	771,491	2.11	(24,694)
312.00 Boiler Plant Equipment	102,174,076.66	12-2034	60-L1	(6)	3,227,313	3.16	12-2034	68-S0	(5)	3,068,989	3.00	(158,324)
314.00 Turbogenerator Units	27,213,964.86	12-2034	55-L1	(7)	964,295	3.54	12-2034	57-S0	(7)	953,201	3.50	(11,094)
315.00 Accessory Electric Equipment	16,744,309.76	12-2034	75-R2.5	(5)	344,121	2.06	12-2034	75-R2.5	(5)	341,644	2.04	(2,477)
316.00 Miscellaneous Power Plant Equipment	1,646,012.04	12-2034	40-O1	(7)	52,063	3.16	12-2034	40-O1	(7)	51,273	3.11	(790)
TOTAL CRAIG	184,282,523.52				5,383,977	2.92				5,186,598	2.81	(197,379)
DAVE JOHNSTON												
310.20 Land Rights	99,970.26	12-2027	SQUARE	0	2,345	2.35	12-2027	SQUARE	0	2,304	2.30	(41)
311.00 Structures and Improvements	151,253,466.81	12-2027	90-R2	(4)	8,423,695	5.57	12-2027	120-R1.5	(4)	8,412,996	5.56	(10,699)
312.00 Boiler Plant Equipment	688,471,036.60	12-2027	60-L1	(4)	39,361,986	5.72	12-2027	68-S0	(4)	39,169,525	5.69	(192,461)
314.00 Turbogenerator Units	98,128,001.58	12-2027	55-L1	(5)	4,778,903	4.87	12-2027	57-S0	(5)	4,731,860	4.82	(47,043)
315.00 Accessory Electric Equipment	60,114,470.64	12-2027	75-R2.5	(4)	3,462,617	5.76	12-2027	75-R2.5	(3)	3,410,792	5.67	(51,825)
316.00 Miscellaneous Power Plant Equipment	8,382,702.84	12-2027	40-O1	(5)	513,652	6.13	12-2027	40-O1	(4)	505,764	6.03	(7,888)
TOTAL DAVE JOHNSTON	1,006,449,648.73				56,543,198	5.62				56,233,241	5.59	(309,957)
GADSBY												
311.00 Structures and Improvements	15,146,477.80	12-2022	90-R2	(13)	129,988	0.86	12-2032	120-R1.5	(15)	305,566	2.02	175,578
312.00 Boiler Plant Equipment	37,667,118.15	12-2022	60-L1	(13)	485,382	1.29	12-2032	68-S0	(13)	837,698	2.22	352,316
314.00 Turbogenerator Units	19,044,013.52	12-2022	55-L1	(13)	305,875	1.61	12-2032	57-S0	(15)	462,691	2.43	156,816

ACCOUNT	ORIGINAL COST	PACIFICORP DEPRECIATION STUDY					STIPULATED SCENARIO					INCREASE/ (DECREASE)
		PROBABLE RETIREMENT DATE	NET SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	NET SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		
		(3)	(4)	(5)	ACCRUAL AMOUNT	ACCRUAL RATE	(8)	(9)	(10)	ACCRUAL AMOUNT	ACCRUAL RATE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)-(11)-(6)
315.00 Accessory Electric Equipment	7,776,019.36	12-2022	75-R2.5	(13)	262,303	3.37	12-2032	75-R2.5	(14)	223,415	2.87	(38,888)
316.00 Miscellaneous Power Plant Equipment	438,918.46	12-2022	40-O1	(12)	10,075	2.30	12-2032	40-O1	(13)	13,933	3.17	3,858
TOTAL GADSBY	80,072,547.29				1,193,623	1.49				(2,341,500)	(0.62)	(2,341,500)
HAYDEN												
311.00 Structures and Improvements	17,496,937.91	12-2030	90-R2	(5)	807,720	4.62	12-2030	120-R1.5	(5)	807,709	4.62	(11)
312.00 Boiler Plant Equipment	55,025,072.94	12-2030	60-L1	(5)	1,762,622	3.20	12-2030	68-S0	(5)	1,728,640	3.14	(33,982)
314.00 Turbogenerator Units	9,132,027.11	12-2030	55-L1	(6)	343,218	3.76	12-2030	57-S0	(6)	337,005	3.69	(6,213)
315.00 Accessory Electric Equipment	2,506,150.48	12-2030	75-R2.5	(5)	45,520	1.82	12-2030	75-R2.5	(5)	43,730	1.74	(1,790)
316.00 Miscellaneous Power Plant Equipment	1,157,786.57	12-2030	40-O1	(6)	38,040	3.29	12-2030	40-O1	(6)	37,283	3.22	(757)
TOTAL HAYDEN	85,317,975.01				2,997,120	3.51				2,954,367	3.46	(42,753)
HUNTER												
310.20 Land Rights	246,337.54	12-2042	SQUARE	0	3,818	1.55	12-2042	SQUARE	0	3,972	1.61	154
311.00 Structures and Improvements	205,887,039.72	12-2042	90-R2	(8)	3,848,405	1.87	12-2042	120-R1.5	(7)	3,961,970	1.93	113,565
312.00 Boiler Plant Equipment	702,626,566.22	12-2042	60-L1	(7)	20,080,126	2.86	12-2042	68-S0	(6)	19,619,877	2.79	(460,249)
314.00 Turbogenerator Units	222,126,262.00	12-2042	55-L1	(8)	7,018,485	3.16	12-2042	57-S0	(8)	7,035,448	3.17	16,963
315.00 Accessory Electric Equipment	97,810,676.69	12-2042	75-R2.5	(6)	1,836,981	1.88	12-2042	75-R2.5	(6)	1,923,169	1.97	86,188
316.00 Miscellaneous Power Plant Equipment	3,507,125.69	12-2042	40-O1	(8)	105,228	3.00	12-2042	40-O1	(8)	107,948	3.08	2,720
TOTAL HUNTER	1,232,004,007.86				32,893,043	2.67				(5,927,184)	2.17	(6,167,843)
HUNTINGTON												
311.00 Structures and Improvements	115,994,871.79	12-2036	90-R2	(8)	2,836,862	2.45	12-2036	120-R1.5	(7)	2,766,681	2.39	(70,181)
312.00 Boiler Plant Equipment	536,092,514.46	12-2036	60-L1	(6)	19,882,251	3.71	12-2036	68-S0	(6)	19,525,452	3.64	(356,799)
314.00 Turbogenerator Units	120,883,824.42	12-2036	55-L1	(8)	4,277,694	3.54	12-2036	57-S0	(7)	4,152,261	3.43	(125,433)
315.00 Accessory Electric Equipment	46,144,673.91	12-2036	75-R2.5	(6)	1,294,185	2.80	12-2036	75-R2.5	(6)	1,283,203	2.78	(10,982)
316.00 Miscellaneous Power Plant Equipment	2,628,590.18	12-2036	40-O1	(7)	104,547	3.98	12-2036	40-O1	(7)	103,973	3.96	(574)
TOTAL HUNTINGTON	821,744,474.76				28,395,539	3.46				27,831,570	3.39	(563,969)
JAMES RIVER												
311.00 Structures and Improvements	5,711,884.85	12-2016	90-R2	(1)	265,193	4.64	12-2015	120-R1.5	0	366,557	6.42	101,364
312.00 Boiler Plant Equipment	5,717,447.08	12-2016	60-L1	(1)	270,596	4.73	12-2015	68-S0	0	372,396	6.51	101,800
314.00 Turbogenerator Units	18,302,388.07	12-2016	55-L1	(1)	871,330	4.76	12-2015	57-S0	0	1,214,959	6.64	343,629
315.00 Accessory Electric Equipment	4,287,195.19	12-2016	75-R2.5	(1)	201,543	4.70	12-2015	75-R2.5	0	277,846	6.48	76,303
TOTAL JAMES RIVER	34,018,915.19				1,608,662	4.73				2,231,758	6.56	623,096
JIM BRIDGER												
310.20 Land Rights	281,111.10	12-2037	SQUARE	0	4,014	1.43	12-2037	SQUARE	0	3,828	1.36	(186)
311.00 Structures and Improvements	139,335,557.25	12-2037	90-R2	(9)	2,698,173	1.94	12-2037	120-R1.5	(8)	2,607,794	1.87	(90,379)
312.00 Boiler Plant Equipment	695,882,280.73	12-2037	60-L1	(8)	20,897,500	3.00	12-2037	68-S0	(7)	19,874,604	2.86	(1,022,896)
314.00 Turbogenerator Units	212,082,398.67	12-2037	55-L1	(9)	7,322,037	3.45	12-2037	57-S0	(8)	7,117,884	3.36	(204,153)
315.00 Accessory Electric Equipment	58,392,863.58	12-2037	75-R2.5	(7)	1,153,665	1.98	12-2037	75-R2.5	(7)	1,128,566	1.93	(25,099)
316.00 Miscellaneous Power Plant Equipment	3,580,470.80	12-2037	40-O1	(8)	113,117	3.16	12-2037	40-O1	(8)	111,544	3.12	(1,573)
TOTAL JIM BRIDGER	1,109,554,682.13				32,188,506	2.90				30,844,220	2.78	(1,344,286)
NAUGHTON												
310.20 Land Rights	15,015.87	12-2029	SQUARE	0	222	1.48	12-2029	SQUARE	0	218	1.45	(4)
311.00 Structures and Improvements	113,466,831.51	12-2029	90-R2	(5)	4,914,720	4.33	12-2029	120-R1.5	(5)	4,929,732	4.34	15,012
312.00 Boiler Plant Equipment	516,727,023.29	12-2029	60-L1	(5)	25,403,539	4.92	12-2029	68-S0	(4)	24,835,413	4.81	(568,126)
314.00 Turbogenerator Units	77,841,079.96	12-2029	55-L1	(6)	3,273,322	4.21	12-2029	57-S0	(6)	3,245,598	4.17	(27,724)
315.00 Accessory Electric Equipment	61,140,202.31	12-2029	75-R2.5	(4)	3,132,974	5.12	12-2029	75-R2.5	(4)	3,135,107	5.13	2,133
316.00 Miscellaneous Power Plant Equipment	1,941,066.52	12-2029	40-O1	(6)	99,790	5.14	12-2029	40-O1	(6)	99,920	5.15	130
TOTAL NAUGHTON	771,131,219.46				36,824,567	4.78				36,245,988	4.70	(578,579)
WYODAK												
310.20 Land Rights	164,796.80	12-2039	SQUARE	0	2,810	1.71	12-2039	SQUARE	0	2,726	1.65	(84)
311.00 Structures and Improvements	50,999,493.55	12-2039	90-R2	(6)	1,064,464	2.09	12-2039	120-R1.5	(5)	1,022,798	2.01	(41,666)
312.00 Boiler Plant Equipment	303,169,721.65	12-2039	60-L1	(5)	9,781,965	3.23	12-2039	68-S0	(4)	9,376,339	3.09	(405,626)
314.00 Turbogenerator Units	62,805,875.16	12-2039	55-L1	(7)	2,029,015	3.23	12-2039	57-S0	(6)	1,958,627	3.12	(70,388)
315.00 Accessory Electric Equipment	27,951,228.60	12-2039	75-R2.5	(4)	693,062	2.48	12-2039	75-R2.5	(4)	681,063	2.44	(11,999)
316.00 Miscellaneous Power Plant Equipment	1,195,691.48	12-2039	40-O1	(6)	48,972	4.10	12-2039	40-O1	(6)	48,714	4.07	(258)
TOTAL WYODAK	446,286,807.24				13,620,288	3.05				13,090,267	2.93	(530,021)
TOTAL DEPRECIABLE STEAM PRODUCTION PLANT	6,765,539,384.67				314,994,857	4.66				273,919,372	4.05	(41,075,485)

ACCOUNT (1)	ORIGINAL COST (2)	PACIFICORP DEPRECIATION STUDY					STIPULATED SCENARIO					INCREASE/ (DECREASE) (13)-(11)-(6)	
		PROBABLE RETIREMENT DATE (3)	NET SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL ACCRUAL AMOUNT ACCRRUAL RATE (6) (7)		PROBABLE RETIREMENT DATE (8)	NET SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL ACCRUAL AMOUNT ACCRRUAL RATE (11) (12)			
310.30 Water Rights													
Carbon	865,460.63												-
Dave Johnston	9,700,996.61												-
Gadsby	8,138.01												-
Hunter	24,271,831.30												-
Huntington	1,471,639.00												-
JimBridger	171,270.00												-
Naughton	690.97												-
Wyodak	13,496.80												-
Total Account 310.30 Water Rights	36,503,523.32												-
TOTAL STEAM PRODUCTION PLANT	6,802,042,907.99					314,994,857	4.63				273,919,372	4.03	(41,075,485)
HYDRAULIC PRODUCTION PLANT													
<u>ASHTON/ST. ANTHONY</u>													
330.20 Land Rights	28,699.78	12-2027	SQUARE	0	801	2.79	12-2027	SQUARE	0	801	2.79		-
331.00 Structures and Improvements	1,173,118.14	12-2027	120-R1.5	(2)	39,108	3.33	12-2027	120-R1.5	(2)	39,108	3.33		-
332.00 Reservoirs, Dams and Waterways	29,573,678.59	12-2027	120-R2	(1)	1,830,162	6.19	12-2027	120-R2	(1)	1,830,162	6.19		-
333.00 Waterwheels, Turbines and Generators	2,431,402.09	12-2027	90-L1.5	(2)	78,004	3.21	12-2027	90-L1.5	(2)	78,004	3.21		-
334.00 Accessory Electric Equipment	1,358,678.42	12-2027	70-L0	(3)	51,201	3.77	12-2027	70-L0	(3)	51,201	3.77		-
335.00 Miscellaneous Power Plant Equipment	8,518.80	12-2027	75-R0.5	(1)	240	2.82	12-2027	75-R0.5	(1)	240	2.82		-
336.00 Roads, Railroads and Bridges	732.06	12-2027	120-R1.5	(5)	12	1.64	12-2027	120-R1.5	(5)	12	1.64		-
TOTAL ASHTON/ST. ANTHONY	34,574,827.88				1,999,528	5.78				1,999,528	5.78		-
<u>BEAR RIVER</u>													
330.20 Land Rights	5,879.43	12-2033	SQUARE	0	81	1.38	12-2033	SQUARE	0	81	1.38		-
331.00 Structures and Improvements	4,638,270.52	12-2033	120-R1.5	(3)	143,190	3.09	12-2033	120-R1.5	(3)	143,190	3.09		-
332.00 Reservoirs, Dams and Waterways	28,903,985.30	12-2033	120-R2	(2)	956,665	3.31	12-2033	120-R2	(2)	956,665	3.31		-
333.00 Waterwheels, Turbines and Generators	10,637,089.12	12-2033	90-L1.5	(4)	372,788	3.50	12-2033	90-L1.5	(4)	372,788	3.50		-
334.00 Accessory Electric Equipment	4,042,608.89	12-2033	70-L0	(4)	153,325	3.79	12-2033	70-L0	(4)	153,325	3.79		-
335.00 Miscellaneous Power Plant Equipment	80,931.81	12-2033	75-R0.5	(1)	2,213	2.73	12-2033	75-R0.5	(1)	2,213	2.73		-
336.00 Roads, Railroads and Bridges	594,627.69	12-2033	120-R1.5	(3)	17,478	2.94	12-2033	120-R1.5	(3)	17,478	2.94		-
TOTAL BEAR RIVER	48,903,392.76				1,645,740	3.37				1,645,740	3.37		-
<u>BEND</u>													
331.00 Structures and Improvements	56,572.92	12-2016	120-R1.5	0	1,180	2.09	12-2016	120-R1.5	0	1,180	2.09		-
332.00 Reservoirs, Dams and Waterways	530,917.02	12-2016	120-R2	0	93,670	17.64	12-2016	120-R2	0	93,670	17.64		-
333.00 Waterwheels, Turbines and Generators	94,984.56	12-2016	90-L1.5	(1)	6,454	6.79	12-2016	90-L1.5	(1)	6,454	6.79		-
334.00 Accessory Electric Equipment	614,724.52	12-2016	70-L0	0	21,715	3.53	12-2016	70-L0	0	21,715	3.53		-
335.00 Miscellaneous Power Plant Equipment	15,205.65	12-2016	75-R0.5	0	514	3.38	12-2016	75-R0.5	0	514	3.38		-
336.00 Roads, Railroads and Bridges	172.45	12-2016	120-R1.5	0	0	0.00	12-2016	120-R1.5	0	0	0.00		-
TOTAL BEND	1,312,577.12				123,533	9.41				123,533	9.41		-
<u>BIG FORK</u>													
331.00 Structures and Improvements	603,481.95	12-2053	120-R1.5	(5)	8,525	1.41	12-2053	120-R1.5	(5)	8,525	1.41		-
332.00 Reservoirs, Dams and Waterways	4,681,574.38	12-2053	120-R2	(4)	60,407	1.29	12-2053	120-R2	(4)	60,407	1.29		-
333.00 Waterwheels, Turbines and Generators	1,488,399.02	12-2053	90-L1.5	(8)	21,795	1.46	12-2053	90-L1.5	(8)	21,795	1.46		-
334.00 Accessory Electric Equipment	295,205.77	12-2053	70-L0	(8)	4,475	1.52	12-2053	70-L0	(8)	4,475	1.52		-
336.00 Roads, Railroads and Bridges	231,345.98	12-2053	120-R1.5	(4)	4,932	2.13	12-2053	120-R1.5	(4)	4,932	2.13		-
TOTAL BIG FORK	7,300,007.10				100,134	1.37				100,134	1.37		-
<u>CONDIT</u>													
330.20 Land Rights			FULLY ACCRUED					FULLY ACCRUED					-
330.40 Flood Rights			FULLY ACCRUED					FULLY ACCRUED					-
331.00 Structures and Improvements			FULLY ACCRUED					FULLY ACCRUED					-
332.00 Reservoirs, Dams and Waterways			FULLY ACCRUED					FULLY ACCRUED					-
333.00 Waterwheels, Turbines and Generators			FULLY ACCRUED					FULLY ACCRUED					-
334.00 Accessory Electric Equipment			FULLY ACCRUED					FULLY ACCRUED					-
335.00 Miscellaneous Power Plant Equipment			FULLY ACCRUED					FULLY ACCRUED					-
336.00 Roads, Railroads and Bridges			FULLY ACCRUED					FULLY ACCRUED					-
TOTAL CONDIT													-
<u>CUTLER</u>													

ACCOUNT (1)	ORIGINAL COST (2)	PACIFICORP DEPRECIATION STUDY					STIPULATED SCENARIO					INCREASE/ (DECREASE) (13)-(11)-(6)
		PROBABLE RETIREMENT DATE (3)	NET SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL ACCRUAL AMOUNT RATE (6) (7)		PROBABLE RETIREMENT DATE (8)	NET SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL ACCRUAL AMOUNT RATE (11) (12)		
330.30 Water Rights	4,818.31	12-2024	SQUARE	0	150	3.11	12-2024	SQUARE	0	150	3.11	-
330.40 Flood Rights	90,968.42	12-2024	SQUARE	0	3,031	3.33	12-2024	SQUARE	0	3,031	3.33	-
331.00 Structures and Improvements	3,948,380.27	12-2024	120-R1.5	(1)	199,880	5.06	12-2024	120-R1.5	(1)	199,880	5.06	-
332.00 Reservoirs, Dams and Waterways	7,511,397.60	12-2024	120-R2	(1)	376,502	5.01	12-2024	120-R2	(1)	376,502	5.01	-
333.00 Waterwheels, Turbines and Generators	11,967,826.22	12-2024	90-L1.5	(1)	859,713	7.18	12-2024	90-L1.5	(1)	859,713	7.18	-
334.00 Accessory Electric Equipment	2,534,260.56	12-2024	70-L0	(2)	184,817	7.29	12-2024	70-L0	(2)	184,817	7.29	-
335.00 Miscellaneous Power Plant Equipment	12,376.95	12-2024	75-R0.5	(1)	560	4.52	12-2024	75-R0.5	(1)	560	4.52	-
336.00 Roads, Railroads and Bridges	569,198.54	12-2024	120-R1.5	(1)	25,849	4.54	12-2024	120-R1.5	(1)	25,849	4.54	-
TOTAL CUTLER	26,639,226.87				1,650,502	6.20				1,650,502	6.20	-
EAGLE POINT												
330.20 Land Rights	12,122.48	12-2025	SQUARE	0	0	-	12-2025	SQUARE	0	0	-	-
331.00 Structures and Improvements	137,764.98	12-2025	120-R1.5	(1)	1,800	1.31	12-2025	120-R1.5	(1)	1,800	1.31	-
332.00 Reservoirs, Dams and Waterways	1,222,846.07	12-2025	120-R2	(1)	15,337	1.25	12-2025	120-R2	(1)	15,337	1.25	-
333.00 Waterwheels, Turbines and Generators	247,700.95	12-2025	90-L1.5	(4)	765	0.31	12-2025	90-L1.5	(4)	765	0.31	-
334.00 Accessory Electric Equipment	96,830.29	12-2025	70-L0	(2)	2,592	2.68	12-2025	70-L0	(2)	2,592	2.68	-
336.00 Roads, Railroads and Bridges	105,338.24	12-2025	120-R1.5	(1)	3,118	2.96	12-2025	120-R1.5	(1)	3,118	2.96	-
TOTAL EAGLE POINT	1,822,603.01				23,612	1.30				23,612	1.30	-
FOUNTAIN GREEN												
331.00 Structures and Improvements			FULLY ACCRUED					FULLY ACCRUED				-
332.00 Reservoirs, Dams and Waterways			FULLY ACCRUED					FULLY ACCRUED				-
333.00 Waterwheels, Turbines and Generators			FULLY ACCRUED					FULLY ACCRUED				-
334.00 Accessory Electric Equipment			FULLY ACCRUED					FULLY ACCRUED				-
336.00 Roads, Railroads and Bridges			FULLY ACCRUED					FULLY ACCRUED				-
TOTAL FOUNTAIN GREEN	-											-
GRANITE												
331.00 Structures and Improvements	532,427.64	12-2030	120-R1.5	(2)	23,538	4.42	12-2030	120-R1.5	(2)	23,538	4.42	-
332.00 Reservoirs, Dams and Waterways	3,759,568.18	12-2030	120-R2	(1)	135,424	3.60	12-2030	120-R2	(1)	135,424	3.60	-
333.00 Waterwheels, Turbines and Generators	715,247.30	12-2030	90-L1.5	(4)	21,901	3.06	12-2030	90-L1.5	(4)	21,901	3.06	-
334.00 Accessory Electric Equipment	206,747.71	12-2030	70-L0	(3)	7,498	3.63	12-2030	70-L0	(3)	7,498	3.63	-
335.00 Miscellaneous Power Plant Equipment	1,385.35	12-2030	75-R0.5	(2)	34	2.45	12-2030	75-R0.5	(2)	34	2.45	-
TOTAL GRANITE	5,215,376.18				188,395	3.61				188,395	3.61	-
KLAMATH RIVER												
330.20 Land Rights	638,992.96	12-2020	SQUARE	0	44,883	7.02	12-2020	SQUARE	0	44,883	7.02	-
330.40 Flood Rights	252,509.75	12-2020	SQUARE	0	13,315	5.27	12-2020	SQUARE	0	13,315	5.27	-
331.00 Structures and Improvements	897,708.24	12-2020	120-R1.5	(1)	70,648	7.87	12-2020	120-R1.5	(1)	70,648	7.87	-
332.00 Reservoirs, Dams and Waterways	11,715,921.25	12-2020	120-R2	(1)	678,026	5.79	12-2020	120-R2	(1)	678,026	5.79	-
333.00 Waterwheels, Turbines and Generators	277,224.64	12-2020	90-L1.5	(3)	16,198	5.84	12-2020	90-L1.5	(3)	16,198	5.84	-
334.00 Accessory Electric Equipment	836,614.03	12-2020	70-L0	(1)	69,633	8.32	12-2020	70-L0	(1)	69,633	8.32	-
335.00 Miscellaneous Power Plant Equipment	60,488.69	12-2020	75-R0.5	(1)	4,184	6.92	12-2020	75-R0.5	(1)	4,184	6.92	-
336.00 Roads, Railroads and Bridges	239,834.16	12-2020	120-R1.5	(1)	17,779	7.41	12-2020	120-R1.5	(1)	17,779	7.41	-
TOTAL KLAMATH RIVER	14,919,293.72				914,666	6.13				914,666	6.13	-
KLAMATH RIVER - ACCELERATED												
330.20 Land Rights	40,941.30	12-2019	SQUARE	0	2,233	5.45	12-2022	SQUARE	0	1,489		(744)
330.40 Flood Rights	1,029.50	12-2019	SQUARE	0	56	5.44	12-2022	SQUARE	0	37		(19)
331.00 Structures and Improvements	13,695,979.66	12-2019	SQUARE	0	1,138,372	8.31	12-2022	SQUARE	0	758,914		(379,458)
332.00 Reservoirs, Dams and Waterways	34,075,662.46	12-2019	SQUARE	0	2,425,041	7.12	12-2022	SQUARE	0	1,616,694		(808,347)
333.00 Waterwheels, Turbines and Generators	17,786,161.61	12-2019	SQUARE	0	1,392,722	7.83	12-2022	SQUARE	0	928,482		(464,240)
334.00 Accessory Electric Equipment	16,047,648.01	12-2019	SQUARE	0	1,491,231	9.29	12-2022	SQUARE	0	994,153		(497,078)
335.00 Miscellaneous Power Plant Equipment	173,066.89	12-2019	SQUARE	0	11,137	6.44	12-2022	SQUARE	0	7,425		(3,712)
336.00 Roads, Railroads and Bridges	2,547,856.13	12-2019	SQUARE	0	190,487	7.48	12-2022	SQUARE	0	126,991		(63,496)
TOTAL KLAMATH RIVER ACCELERATED	84,368,345.56				6,651,279	7.88				4,434,185	5.26	(2,217,094)
LAST CHANCE												
331.00 Structures and Improvements	446,366.87	12-2025	120-R1.5	(1)	15,406	3.45	12-2025	120-R1.5	(1)	15,406	3.45	-
332.00 Reservoirs, Dams and Waterways	956,229.40	12-2025	120-R2	(1)	38,512	4.03	12-2025	120-R2	(1)	38,512	4.03	-
333.00 Waterwheels, Turbines and Generators	1,060,034.98	12-2025	90-L1.5	(2)	35,563	3.35	12-2025	90-L1.5	(2)	35,563	3.35	-
334.00 Accessory Electric Equipment	257,823.55	12-2025	70-L0	(2)	12,972	5.03	12-2025	70-L0	(2)	12,972	5.03	-
336.00 Roads, Railroads and Bridges	64,973.32	12-2025	120-R1.5	(1)	1,995	3.07	12-2025	120-R1.5	(1)	1,995	3.07	-
TOTAL LAST CHANCE	2,785,428.12				104,448	3.75				104,448	3.75	-
LIFTON												

ACCOUNT (1)	ORIGINAL COST (2)	PACIFICORP DEPRECIATION STUDY					STIPULATED SCENARIO					INCREASE/ (DECREASE) (13)-(11)/(6)
		PROBABLE RETIREMENT DATE (3)	NET SURVIVAL CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL ACCRUAL AMOUNT RATE (6) (7)		PROBABLE RETIREMENT DATE (8)	NET SURVIVAL CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL ACCRUAL AMOUNT RATE (11) (12)		
330.20 Land Rights	20,758.93	12-2033	SQUARE	0	389	1.87	12-2033	SQUARE	0	389	1.87	-
330.30 Water Rights	24,129.94	12-2033	SQUARE	0	466	1.93	12-2033	SQUARE	0	466	1.93	-
331.00 Structures and Improvements	1,190,919.70	12-2033	120-R1.5	(4)	33,297	2.80	12-2033	120-R1.5	(4)	33,297	2.80	-
332.00 Reservoirs, Dams and Waterways	8,222,952.41	12-2033	120-R2	(3)	260,898	3.17	12-2033	120-R2	(3)	260,898	3.17	-
333.00 Waterwheels, Turbines and Generators	7,747,695.49	12-2033	90-L1.5	(2)	320,003	4.13	12-2033	90-L1.5	(2)	320,003	4.13	-
334.00 Accessory Electric Equipment	282,694.80	12-2033	70-L0	(4)	9,984	3.53	12-2033	70-L0	(4)	9,984	3.53	-
335.00 Miscellaneous Power Plant Equipment	2,860.68	12-2033	75-R0.5	(2)	85	2.97	12-2033	75-R0.5	(2)	85	2.97	-
336.00 Roads, Railroads and Bridges	186,242.65	12-2033	120-R1.5	(2)	7,129	3.83	12-2033	120-R1.5	(2)	7,129	3.83	-
TOTAL LIFTON	17,678,254.60				632,251	3.58				632,251	3.58	-
MERWIN												
330.20 Land Rights	300,510.01	12-2058	SQUARE	0	1,517	0.50	12-2058	SQUARE	0	1,517	0.50	-
330.50 Fish/Wildlife	212,279.74	12-2058	SQUARE	0	1,011	0.48	12-2058	SQUARE	0	1,011	0.48	-
331.00 Structures and Improvements	94,372,014.96	12-2058	120-R1.5	(4)	1,993,989	2.11	12-2058	120-R1.5	(4)	1,993,989	2.11	-
332.00 Reservoirs, Dams and Waterways	24,113,998.96	12-2058	120-R2	(6)	442,208	1.83	12-2058	120-R2	(6)	442,208	1.83	-
333.00 Waterwheels, Turbines and Generators	7,768,646.03	12-2058	90-L1.5	(16)	111,834	1.44	12-2058	90-L1.5	(16)	111,834	1.44	-
334.00 Accessory Electric Equipment	9,928,729.92	12-2058	70-L0	(8)	232,550	2.34	12-2058	70-L0	(8)	232,550	2.34	-
335.00 Miscellaneous Power Plant Equipment	157,006.82	12-2058	75-R0.5	(3)	3,250	2.07	12-2058	75-R0.5	(3)	3,250	2.07	-
336.00 Roads, Railroads and Bridges	2,138,830.23	12-2058	120-R1.5	(5)	34,563	1.62	12-2058	120-R1.5	(5)	34,563	1.62	-
TOTAL MERWIN	138,992,016.67				2,820,922	2.03				2,820,922	2.03	-
NORTH UMPQUA												
331.00 Structures and Improvements	106,864,116.12	12-2038	120-R1.5	(2)	4,078,878	3.82	12-2038	120-R1.5	(2)	4,078,878	3.82	-
332.00 Reservoirs, Dams and Waterways	119,045,003.23	12-2038	120-R2	(2)	3,452,056	2.90	12-2038	120-R2	(2)	3,452,056	2.90	-
333.00 Waterwheels, Turbines and Generators	23,897,206.89	12-2038	90-L1.5	(4)	780,725	3.27	12-2038	90-L1.5	(4)	780,725	3.27	-
334.00 Accessory Electric Equipment	15,581,670.98	12-2038	70-L0	(4)	583,844	3.75	12-2038	70-L0	(4)	583,844	3.75	-
335.00 Miscellaneous Power Plant Equipment	707,251.79	12-2038	75-R0.5	(2)	21,552	3.05	12-2038	75-R0.5	(2)	21,552	3.05	-
336.00 Roads, Railroads and Bridges	6,806,272.66	12-2038	120-R1.5	(3)	185,663	2.73	12-2038	120-R1.5	(3)	185,663	2.73	-
TOTAL NORTH UMPQUA	272,901,521.67				9,102,718	3.34				9,102,718	3.34	-
OLMSTED												
331.00 Structures and Improvements	188,480.45	12-2016	120-R1.5	(1)	11,250	5.97	12-2016	120-R1.5	(1)	11,250	5.97	-
334.00 Accessory Electric Equipment	28,230.18	12-2016	70-L0	0	2,621	9.28	12-2016	70-L0	0	2,621	9.28	-
335.00 Miscellaneous Power Plant Equipment	3,224.02	12-2016	75-R0.5	0	144	4.47	12-2016	75-R0.5	0	144	4.47	-
336.00 Roads, Railroads and Bridges	12,597.63	12-2016	120-R1.5	0	1,601	12.71	12-2016	120-R1.5	0	1,601	12.71	-
TOTAL OLMSTED	232,532.28				15,616	6.72				15,616	6.72	-
PARIS												
331.00 Structures and Improvements	115,470.45	12-2017	120-R1.5	0	11,734	10.16	12-2017	120-R1.5	0	11,734	10.16	-
332.00 Reservoirs, Dams and Waterways	95,207.14	12-2017	120-R2	(1)	0	0.00	12-2017	120-R2	(1)	0	0.00	-
333.00 Waterwheels, Turbines and Generators	72,290.46	12-2017	90-L1.5	(1)	0	0.00	12-2017	90-L1.5	(1)	0	0.00	-
334.00 Accessory Electric Equipment	148,531.27	12-2017	70-L0	(1)	7,273	4.90	12-2017	70-L0	(1)	7,273	4.90	-
335.00 Miscellaneous Power Plant Equipment	410.96	12-2017	75-R0.5	0	0	0.00	12-2017	75-R0.5	0	0	0.00	-
TOTAL PARIS	431,910.28				19,007	4.40				19,007	4.40	-
PIONEER												
330.20 Land Rights	9,247.48	12-2030	SQUARE	0	101	1.09	12-2030	SQUARE	0	101	1.09	-
330.30 Water Rights	110,805.67	12-2030	SQUARE	0	1,210	1.09	12-2030	SQUARE	0	1,210	1.09	-
331.00 Structures and Improvements	511,367.26	12-2030	120-R1.5	(2)	18,118	3.54	12-2030	120-R1.5	(2)	18,118	3.54	-
332.00 Reservoirs, Dams and Waterways	8,084,669.41	12-2030	120-R2	(2)	239,907	2.97	12-2030	120-R2	(2)	239,907	2.97	-
333.00 Waterwheels, Turbines and Generators	1,593,836.10	12-2030	90-L1.5	(2)	68,640	4.31	12-2030	90-L1.5	(2)	68,640	4.31	-
334.00 Accessory Electric Equipment	533,461.61	12-2030	70-L0	(3)	19,598	3.67	12-2030	70-L0	(3)	19,598	3.67	-
335.00 Miscellaneous Power Plant Equipment	9,467.77	12-2030	75-R0.5	(1)	270	2.85	12-2030	75-R0.5	(1)	270	2.85	-
336.00 Roads, Railroads and Bridges	70,497.26	12-2030	120-R1.5	(1)	3,643	5.17	12-2030	120-R1.5	(1)	3,643	5.17	-
TOTAL PIONEER	10,923,352.56				351,487	3.22				351,487	3.22	-
PROSPECT # 1, 2 AND 4												
330.20 Land Rights	3,711.84	12-2038	SQUARE	0	75	2.02	12-2038	SQUARE	0	75	2.02	-
330.40 Flood Rights	3,166.96	12-2038	SQUARE	0	43	1.36	12-2038	SQUARE	0	43	1.36	-
331.00 Structures and Improvements	3,293,639.53	12-2038	120-R1.5	(3)	91,308	2.77	12-2038	120-R1.5	(3)	91,308	2.77	-
332.00 Reservoirs, Dams and Waterways	36,188,926.13	12-2038	120-R2	(2)	1,181,931	3.27	12-2038	120-R2	(2)	1,181,931	3.27	-
333.00 Waterwheels, Turbines and Generators	3,875,233.33	12-2038	90-L1.5	(4)	123,224	3.18	12-2038	90-L1.5	(4)	123,224	3.18	-
334.00 Accessory Electric Equipment	2,144,390.87	12-2038	70-L0	(5)	71,541	3.34	12-2038	70-L0	(5)	71,541	3.34	-
335.00 Miscellaneous Power Plant Equipment	18,804.09	12-2038	75-R0.5	(2)	573	3.05	12-2038	75-R0.5	(2)	573	3.05	-
336.00 Roads, Railroads and Bridges	290,688.82	12-2038	120-R1.5	(3)	8,264	2.84	12-2038	120-R1.5	(3)	8,264	2.84	-
TOTAL PROSPECT # 1, 2 AND 4	45,818,561.57				1,476,959	3.22				1,476,959	3.22	-

ACCOUNT (1)	ORIGINAL COST (2)	PACIFICORP DEPRECIATION STUDY					STIPULATED SCENARIO					INCREASE/ (DECREASE) (13)-(11)-(6)
		PROBABLE	NET	CALCULATED ANNUAL		PROBABLE	NET	CALCULATED ANNUAL				
		RETIREMENT DATE (3)	SURVIVOR CURVE (4)	SALVAGE PERCENT (5)	ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)	RETIREMENT DATE (8)	SURVIVOR CURVE (9)	SALVAGE PERCENT (10)	ACCRUAL AMOUNT (11)	ACCRUAL RATE (12)	
PROSPECT #3												
331.00 Structures and Improvements	331,999.42	12-2018	120-R1.5	0	18,124	5.46	12-2018	120-R1.5	0	18,124	5.46	-
332.00 Reservoirs, Dams and Waterways	4,210,644.95	12-2018	120-R2	0	174,936	4.15	12-2018	120-R2	0	174,936	4.15	-
333.00 Waterwheels, Turbines and Generators	1,799,012.81	12-2018	90-L1.5	0	85,572	4.76	12-2018	90-L1.5	0	85,572	4.76	-
334.00 Accessory Electric Equipment	468,463.67	12-2018	70-L0	(1)	24,585	5.25	12-2018	70-L0	(1)	24,585	5.25	-
335.00 Miscellaneous Power Plant Equipment	70,751.96	12-2018	75-R0.5	0	2,989	4.22	12-2018	75-R0.5	0	2,989	4.22	-
336.00 Roads, Railroads and Bridges	58,925.82	12-2018	120-R1.5	(1)	1,936	3.29	12-2018	120-R1.5	(1)	1,936	3.29	-
TOTAL PROSPECT #3	6,939,798.63				308,142	4.44				308,142	4.44	-
SANTA CLARA												
331.00 Structures and Improvements	178,622.97	12-2020	120-R1.5	(1)	9,019	5.05	12-2020	120-R1.5	(1)	9,019	5.05	-
332.00 Reservoirs, Dams and Waterways	1,133,774.43	12-2020	120-R2	(1)	55,769	4.92	12-2020	120-R2	(1)	55,769	4.92	-
333.00 Waterwheels, Turbines and Generators	460,842.83	12-2020	90-L1.5	(1)	20,481	4.44	12-2020	90-L1.5	(1)	20,481	4.44	-
334.00 Accessory Electric Equipment	680,466.61	12-2020	70-L0	(1)	37,186	5.46	12-2020	70-L0	(1)	37,186	5.46	-
335.00 Miscellaneous Power Plant Equipment	7,820.65	12-2020	75-R0.5	(1)	283	3.62	12-2020	75-R0.5	(1)	283	3.62	-
336.00 Roads, Railroads and Bridges	2,683.77	12-2020	120-R1.5	(2)	48	1.79	12-2020	120-R1.5	(2)	48	1.79	-
TOTAL SANTA CLARA	2,464,211.26				122,786	4.98				122,786	4.98	-
STAIRS												
331.00 Structures and Improvements	179,687.47	12-2030	120-R1.5	(3)	4,274	2.38	12-2030	120-R1.5	(3)	4,274	2.38	-
332.00 Reservoirs, Dams and Waterways	737,423.62	12-2030	120-R2	(2)	26,247	3.56	12-2030	120-R2	(2)	26,247	3.56	-
333.00 Waterwheels, Turbines and Generators	514,366.55	12-2030	90-L1.5	(3)	12,983	2.52	12-2030	90-L1.5	(3)	12,983	2.52	-
334.00 Accessory Electric Equipment	174,576.17	12-2030	70-L0	(3)	4,949	2.83	12-2030	70-L0	(3)	4,949	2.83	-
336.00 Roads, Railroads and Bridges	5,492.83	12-2030	120-R1.5	(1)	279	5.08	12-2030	120-R1.5	(1)	279	5.08	-
TOTAL STAIRS	1,611,546.64				48,732	3.02				48,732	3.02	-
SWIFT												
330.20 Land Rights	6,277,412.59	12-2058	SQUARE	0	53,705	0.86	12-2058	SQUARE	0	53,705	0.86	-
330.50 Fish/Wildlife	97,228.11	12-2058	SQUARE	0	851	0.88	12-2058	SQUARE	0	851	0.88	-
331.00 Structures and Improvements	69,147,822.96	12-2058	120-R1.5	(4)	1,564,703	2.26	12-2058	120-R1.5	(4)	1,564,703	2.26	-
332.00 Reservoirs, Dams and Waterways	51,129,022.07	12-2058	120-R2	(7)	717,022	1.40	12-2058	120-R2	(7)	717,022	1.40	-
333.00 Waterwheels, Turbines and Generators	11,769,137.29	12-2058	90-L1.5	(16)	192,004	1.63	12-2058	90-L1.5	(16)	192,004	1.63	-
334.00 Accessory Electric Equipment	4,368,833.74	12-2058	70-L0	(8)	100,223	2.29	12-2058	70-L0	(8)	100,223	2.29	-
335.00 Miscellaneous Power Plant Equipment	409,190.12	12-2058	75-R0.5	(5)	5,991	1.46	12-2058	75-R0.5	(5)	5,991	1.46	-
336.00 Roads, Railroads and Bridges	1,008,338.91	12-2058	120-R1.5	(5)	19,983	1.98	12-2058	120-R1.5	(5)	19,983	1.98	-
TOTAL SWIFT	144,206,985.79				2,654,482	1.84				2,654,482	1.84	-
VIVA NAUGHTON												
331.00 Structures and Improvements	401,422.23	12-2040	120-R1.5	(3)	8,615	2.15	12-2040	120-R1.5	(3)	8,615	2.15	-
332.00 Reservoirs, Dams and Waterways	103,180.88	12-2040	120-R2	(2)	2,101	2.04	12-2040	120-R2	(2)	2,101	2.04	-
333.00 Waterwheels, Turbines and Generators	494,000.19	12-2040	90-L1.5	(7)	11,188	2.26	12-2040	90-L1.5	(7)	11,188	2.26	-
334.00 Accessory Electric Equipment	166,340.78	12-2040	70-L0	(6)	4,368	2.63	12-2040	70-L0	(6)	4,368	2.63	-
335.00 Miscellaneous Power Plant Equipment	20,313.04	12-2040	75-R0.5	(2)	466	2.29	12-2040	75-R0.5	(2)	466	2.29	-
TOTAL VIVA NAUGHTON	1,185,257.12				26,738	2.26				26,738	2.26	-
WALLOWA FALLS												
331.00 Structures and Improvements	111,683.12	12-2016	120-R1.5	0	4,925	4.41	12-2016	120-R1.5	0	4,925	4.41	-
332.00 Reservoirs, Dams and Waterways	906,296.78	12-2016	120-R2	0	39,745	4.39	12-2016	120-R2	0	39,745	4.39	-
333.00 Waterwheels, Turbines and Generators	104,470.11	12-2016	90-L1.5	0	9,506	9.10	12-2016	90-L1.5	0	9,506	9.10	-
334.00 Accessory Electric Equipment	1,369,981.99	12-2016	70-L0	0	68,319	4.99	12-2016	70-L0	0	68,319	4.99	-
336.00 Roads, Railroads and Bridges	309,737.93	12-2016	120-R1.5	0	14,744	4.76	12-2016	120-R1.5	0	14,744	4.76	-
TOTAL WALLOWA FALLS	2,802,169.93				137,239	4.90				137,239	4.90	-
WEBER												
331.00 Structures and Improvements	365,872.20	12-2020	120-R1.5	(1)	12,992	3.55	12-2020	120-R1.5	(1)	12,992	3.55	-
332.00 Reservoirs, Dams and Waterways	1,349,377.37	12-2020	120-R2	(1)	52,681	3.90	12-2020	120-R2	(1)	52,681	3.90	-
333.00 Waterwheels, Turbines and Generators	897,363.39	12-2020	90-L1.5	(1)	37,139	4.14	12-2020	90-L1.5	(1)	37,139	4.14	-
334.00 Accessory Electric Equipment	250,631.27	12-2020	70-L0	(1)	24,445	9.75	12-2020	70-L0	(1)	24,445	9.75	-
335.00 Miscellaneous Power Plant Equipment	21,962.29	12-2020	75-R0.5	0	871	3.97	12-2020	75-R0.5	0	871	3.97	-
336.00 Roads, Railroads and Bridges	39,697.96	12-2020	120-R1.5	(1)	1,729	4.36	12-2020	120-R1.5	(1)	1,729	4.36	-
TOTAL WEBER	2,924,904.48				129,857	4.44				129,857	4.44	-
YALE												
330.20 Land Rights	761,579.86	12-2058	SQUARE	0	6,242	0.82	12-2058	SQUARE	0	6,242	0.82	-
331.00 Structures and Improvements	7,641,824.75	12-2058	120-R1.5	(6)	122,411	1.60	12-2058	120-R1.5	(6)	122,411	1.60	-

ACCOUNT (1)	ORIGINAL COST (2)	PACIFICORP DEPRECIATION STUDY					STIPULATED SCENARIO					INCREASE/ (DECREASE) (13)-(11)/(6)
		PROBABLE RETIREMENT DATE (3)	NET SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL ACCRUAL AMOUNT RATE (6) (7)		PROBABLE RETIREMENT DATE (8)	NET SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL ACCRUAL AMOUNT RATE (11) (12)		
332.00 Reservoirs, Dams and Waterways	36,705,619.02	12-2058	120-R2	(8)	515,384	1.40	12-2058	120-R2	(8)	515,384	1.40	-
333.00 Waterwheels, Turbines and Generators	10,568,732.39	12-2058	90-L1.5	(15)	177,242	1.68	12-2058	90-L1.5	(15)	177,242	1.68	-
334.00 Accessory Electric Equipment	3,521,875.55	12-2058	70-L0	(9)	75,366	2.14	12-2058	70-L0	(9)	75,366	2.14	-
335.00 Miscellaneous Power Plant Equipment	534,872.60	12-2058	75-R0.5	(5)	7,484	1.40	12-2058	75-R0.5	(5)	7,484	1.40	-
336.00 Roads, Railroads and Bridges	1,433,536.86	12-2058	120-R1.5	(5)	25,225	1.76	12-2058	120-R1.5	(5)	25,225	1.76	-
TOTAL YALE	61,168,041.03				929,354	1.52				929,354	1.52	-
HYDRO DECOMMISSIONING RESERVE				(a)	1,770,617				(a)	1,770,617		
TOTAL HYDRAULIC PRODUCTION	938,122,142.83				33,948,744	3.62				31,731,650	3.38	(2,217,094)
OTHER PRODUCTION PLANT												
<u>CHEHALIS</u>												
341.00 Structures and Improvements	23,262,467.97	12-2043	70-S2.5	(4)	618,676	2.66	12-2043	70-S2.5	(3)	617,223	2.65	(1,453)
342.00 Fuel Holders, Producers and Accessories	1,586,175.13	12-2043	50-R2	(3)	45,694	2.88	12-2043	50-R2	(2)	45,600	2.87	(94)
343.00 Prime Movers	191,480,138.41	12-2043	40-R1	(5)	6,503,214	3.40	12-2043	45-R2.5	(4)	5,829,987	3.04	(673,227)
344.00 Generators	82,209,665.52	12-2043	50-R2	(5)	2,420,641	2.94	12-2043	50-R2	(4)	2,416,032	2.94	(4,609)
345.00 Accessory Electric Equipment	39,186,402.66	12-2043	70-R3	(4)	1,056,105	2.70	12-2043	70-R3	(3)	1,053,545	2.69	(2,560)
346.00 Miscellaneous Power Plant Equipment	3,234,617.20	12-2043	60-R3	(4)	88,122	2.72	12-2043	60-R3	(1)	86,111	2.66	(2,011)
TOTAL CHEHALIS	340,959,466.89				10,732,452	3.15				10,048,498	2.95	(683,954)
<u>CURRANT CREEK</u>												
341.00 Structures and Improvements	44,108,607.37	12-2045	70-S2.5	(4)	1,146,839	2.60	12-2045	70-S2.5	(3)	1,141,582	2.59	(5,257)
342.00 Fuel Holders, Producers and Accessories	3,279,417.64	12-2045	50-R2	(3)	92,242	2.81	12-2045	50-R2	(2)	91,837	2.80	(405)
343.00 Prime Movers	202,632,126.88	12-2045	40-R1	(5)	6,812,935	3.36	12-2045	45-R2.5	(4)	6,089,986	3.01	(722,949)
344.00 Generators	75,510,400.72	12-2045	50-R2	(4)	2,178,156	2.88	12-2045	50-R2	(4)	2,193,783	2.91	15,627
345.00 Accessory Electric Equipment	42,361,939.38	12-2045	70-R3	(4)	1,124,567	2.65	12-2045	70-R3	(3)	1,119,063	2.64	(5,504)
346.00 Miscellaneous Power Plant Equipment	2,965,865.72	12-2045	60-R3	(4)	78,635	2.65	12-2045	60-R3	(1)	76,679	2.59	(1,956)
TOTAL CURRANT CREEK	370,858,357.71				11,433,374	3.08				10,712,930	2.89	(720,444)
<u>HERMISTON</u>												
341.00 Structures and Improvements	12,837,041.13	12-2036	70-S2.5	(4)	369,729	2.88	12-2036	70-S2.5	(3)	372,482	2.90	2,753
342.00 Fuel Holders, Producers and Accessories	25,049.87	12-2036	50-R2	(3)	764	3.05	12-2036	50-R2	(2)	771	3.08	7
343.00 Prime Movers	109,425,626.66	12-2036	40-R1	(4)	4,058,486	3.71	12-2036	45-R2.5	(4)	3,742,396	3.42	(316,090)
344.00 Generators	39,658,872.87	12-2036	50-R2	(4)	1,243,244	3.13	12-2036	50-R2	(3)	1,253,272	3.16	10,028
345.00 Accessory Electric Equipment	9,094,367.29	12-2036	70-R3	(4)	259,597	2.85	12-2036	70-R3	(3)	261,820	2.88	2,223
346.00 Miscellaneous Power Plant Equipment	495,647.11	12-2036	60-R3	(3)	14,097	2.84	12-2036	60-R3	(1)	14,074	2.84	(23)
TOTAL HERMISTON	171,536,604.93				5,945,917	3.47				5,644,815	3.29	(301,102)
<u>LAKE SIDE</u>												
341.00 Structures and Improvements	27,839,937.20	12-2047	70-S2.5	(5)	776,288	2.79	12-2047	70-S2.5	(4)	769,951	2.77	(6,337)
342.00 Fuel Holders, Producers and Accessories	3,483,187.22	12-2047	50-R2	(3)	104,689	3.01	12-2047	50-R2	(3)	104,965	3.01	276
343.00 Prime Movers	185,373,459.58	12-2047	40-R1	(5)	6,450,381	3.48	12-2047	45-R2.5	(4)	5,762,263	3.11	(688,118)
344.00 Generators	81,585,461.85	12-2047	50-R2	(5)	2,507,285	3.07	12-2047	50-R2	(4)	2,486,932	3.05	(20,353)
345.00 Accessory Electric Equipment	44,361,130.90	12-2047	70-R3	(4)	1,238,495	2.79	12-2047	70-R3	(3)	1,229,065	2.77	(9,430)
346.00 Miscellaneous Power Plant Equipment	3,148,665.84	12-2047	60-R3	(4)	89,085	2.83	12-2047	60-R3	(1)	86,543	2.75	(2,542)
TOTAL LAKE SIDE	345,791,842.59				11,166,223	3.23				10,439,719	3.02	(726,504)
<u>GADBSY PEAKER UNIT 4-6</u>												
341.00 Structures and Improvements	4,239,730.33	12-2032	70-S2.5	(2)	144,753	3.41	12-2032	70-S2.5	(1)	145,519	3.43	766
342.00 Fuel Holders, Producers and Accessories	2,267,980.89	12-2032	50-R2	(1)	80,533	3.55	12-2032	50-R2	(1)	81,871	3.61	1,338
343.00 Prime Movers	58,223,301.00	12-2032	40-R1	(2)	2,432,175	4.18	12-2032	45-R2.5	(2)	2,275,262	3.91	(156,913)
344.00 Generators	15,940,533.38	12-2032	50-R2	(2)	570,151	3.58	12-2032	50-R2	(2)	579,790	3.64	9,639
345.00 Accessory Electric Equipment	2,916,273.71	12-2032	70-R3	(2)	105,154	3.61	12-2032	70-R3	(1)	105,466	3.62	312
TOTAL GADBSY PEAKER UNIT 4-6	83,587,219.31				3,332,766	3.99				3,187,908	3.81	(144,858)
<u>LITTLE MOUNTAIN</u>												
341.00 Structures and Improvements			FULLY ACCRUED					FULLY ACCRUED				-
343.00 Prime Movers			FULLY ACCRUED					FULLY ACCRUED				-
345.00 Accessory Electric Equipment			FULLY ACCRUED					FULLY ACCRUED				-
346.00 Miscellaneous Power Plant Equipment			FULLY ACCRUED					FULLY ACCRUED				-
TOTAL LITTLE MOUNTAIN						0					0	-
<u>DUNLAP - WIND</u>												

ACCOUNT (1)	ORIGINAL COST (2)	PACIFICORP DEPRECIATION STUDY						STIPULATED SCENARIO					INCREASE/ (DECREASE) (13)-(11)/(6)
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL			
					ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)				ACCRUAL AMOUNT (11)	ACCRUAL RATE (12)		
341.00 Structures and Improvements	7,580,532.04	12-2040	70-R1	(1)	264,388	3.49	12-2040	70-R1	(1)	264,383	3.49	(5)	
343.00 Prime Movers	207,725,050.55	12-2040	60-R2.5	(1)	6,930,591	3.34	12-2040	60-R2.5	(1)	6,930,449	3.34	(142)	
344.00 Generators	5,552,926.16	12-2040	60-R2.5	(1)	185,421	3.34	12-2040	60-R2.5	(1)	185,418	3.34	(3)	
345.00 Accessory Electric Equipment	12,287,111.68	12-2040	60-R3	(1)	404,385	3.29	12-2040	60-R3	0	400,004	3.26	(4,381)	
346.00 Miscellaneous Power Plant Equipment	149,026.40	12-2040	60-R3	0	4,849	3.25	12-2040	60-R3	0	4,849	3.25	-	
TOTAL DUNLAP - WIND	233,294,646.83				7,797,634	3.34				7,793,103	3.34	(4,531)	
FOOTE CREEK - WIND													
341.00 Structures and Improvements	109,124.90	12-2029	70-R1	(1)	3,812	3.49	12-2029	70-R1	(1)	3,811	3.49	(1)	
343.00 Prime Movers	31,779,091.13	12-2029	60-R2.5	(1)	901,621	2.84	12-2029	60-R2.5	(1)	901,299	2.84	(322)	
344.00 Generators	1,604,375.97	12-2029	60-R2.5	(1)	45,405	2.83	12-2029	60-R2.5	(1)	45,389	2.83	(16)	
345.00 Accessory Electric Equipment	2,851,193.12	12-2029	60-R3	(1)	79,299	2.78	12-2029	60-R3	(1)	78,270	2.78	(29)	
TOTAL FOOTE CREEK - WIND	36,343,785.12				1,030,137	2.83				1,029,769	2.83	(368)	
GLENROCK - WIND													
341.00 Structures and Improvements	9,218,325.50	12-2038	70-R1	(1)	325,674	3.53	12-2038	70-R1	(1)	325,662	3.53	(12)	
343.00 Prime Movers	436,523,665.43	12-2038	60-R2.5	(1)	14,725,166	3.37	12-2038	60-R2.5	(1)	14,724,528	3.37	(638)	
344.00 Generators	13,518,307.85	12-2038	60-R2.5	(1)	456,068	3.37	12-2038	60-R2.5	(1)	456,048	3.37	(20)	
345.00 Accessory Electric Equipment	29,364,689.17	12-2038	60-R3	(1)	979,833	3.34	12-2038	60-R3	0	969,141	3.30	(10,692)	
346.00 Miscellaneous Power Plant Equipment	1,156,180.05	12-2038	60-R3	0	37,970	3.28	12-2038	60-R3	0	37,969	3.28	(1)	
TOTAL GLENROCK - WIND	489,781,168.00				16,524,711	3.37				16,513,348	3.37	(11,363)	
GOODNOE HILLS - WIND													
341.00 Structures and Improvements	5,393,835.25	12-2038	70-R1	(1)	185,424	3.44	12-2038	70-R1	(1)	185,414	3.44	(10)	
343.00 Prime Movers	162,203,977.81	12-2038	60-R2.5	(1)	5,349,543	3.30	12-2038	60-R2.5	(1)	5,349,265	3.30	(278)	
344.00 Generators	4,484,768.83	12-2038	60-R2.5	(1)	148,389	3.31	12-2038	60-R2.5	(1)	148,381	3.31	(8)	
345.00 Accessory Electric Equipment	9,665,018.50	12-2038	60-R3	(1)	316,209	3.27	12-2038	60-R3	0	312,750	3.24	(3,459)	
346.00 Miscellaneous Power Plant Equipment	172,144.42	12-2038	60-R3	0	5,520	3.21	12-2038	60-R3	0	5,519	3.21	(1)	
TOTAL GOODNOE HILLS - WIND	181,919,744.81				6,005,085	3.30				6,001,329	3.30	(3,756)	
HIGH PLAINS / MCFADDEN - WIND													
341.00 Structures and Improvements	7,764,311.98	12-2039	70-R1	(1)	269,174	3.47	12-2039	70-R1	(1)	269,165	3.47	(9)	
343.00 Prime Movers	245,611,404.42	12-2039	60-R2.5	(1)	8,147,661	3.32	12-2039	60-R2.5	(1)	8,147,368	3.32	(293)	
344.00 Generators	6,941,164.98	12-2039	60-R2.5	(1)	230,133	3.32	12-2039	60-R2.5	(1)	230,125	3.32	(8)	
345.00 Accessory Electric Equipment	14,735,273.61	12-2039	60-R3	(1)	481,879	3.27	12-2039	60-R3	0	476,632	3.23	(5,247)	
346.00 Miscellaneous Power Plant Equipment	113,617.52	12-2039	60-R3	0	3,672	3.23	12-2039	60-R3	0	3,672	3.23	-	
TOTAL HIGH PLAINS / MCFADDEN - WIND	275,165,772.51				9,132,519	3.32				9,126,962	3.32	(5,557)	
LEANING JUNIPER - WIND													
341.00 Structures and Improvements	4,902,328.22	12-2036	70-R1	(1)	166,349	3.39	12-2036	70-R1	(1)	166,335	3.39	(14)	
343.00 Prime Movers	155,858,588.51	12-2036	60-R2.5	(1)	5,067,944	3.25	12-2036	60-R2.5	(1)	5,067,490	3.25	(454)	
344.00 Generators	5,435,823.48	12-2036	60-R2.5	(1)	178,237	3.28	12-2036	60-R2.5	(1)	178,222	3.28	(15)	
345.00 Accessory Electric Equipment	9,062,847.60	12-2036	60-R3	(1)	292,805	3.23	12-2036	60-R3	(1)	292,779	3.23	(26)	
346.00 Miscellaneous Power Plant Equipment	80,941.25	12-2036	60-R3	(1)	2,588	3.20	12-2036	60-R3	0	2,559	3.16	(29)	
TOTAL LEANING JUNIPER - WIND	175,340,529.06				5,707,923	3.26				5,707,385	3.26	(538)	
MARENGO - WIND													
341.00 Structures and Improvements	10,120,995.15	12-2037	70-R1	(1)	350,882	3.47	12-2037	70-R1	(1)	350,860	3.47	(22)	
343.00 Prime Movers	326,573,289.27	12-2037	60-R2.5	(1)	10,828,012	3.32	12-2037	60-R2.5	(1)	10,827,307	3.32	(705)	
344.00 Generators	9,332,548.07	12-2037	60-R2.5	(1)	309,612	3.32	12-2037	60-R2.5	(1)	309,590	3.32	(22)	
345.00 Accessory Electric Equipment	19,689,083.90	12-2037	60-R3	(1)	644,248	3.27	12-2037	60-R3	(1)	644,206	3.27	(42)	
346.00 Miscellaneous Power Plant Equipment	336,792.74	12-2037	60-R3	(1)	11,071	3.29	12-2037	60-R3	0	10,949	3.25	(122)	
TOTAL MARENGO - WIND	366,052,709.13				12,143,825	3.32				12,142,912	3.32	(913)	
SEVEN MILE HILL - WIND													
341.00 Structures and Improvements	5,928,425.82	12-2038	70-R1	(1)	204,828	3.46	12-2038	70-R1	(1)	204,817	3.46	(11)	
343.00 Prime Movers	214,950,936.36	12-2038	60-R2.5	(1)	7,080,332	3.29	12-2038	60-R2.5	(1)	7,079,962	3.29	(370)	
344.00 Generators	6,581,332.00	12-2038	60-R2.5	(1)	216,536	3.29	12-2038	60-R2.5	(1)	216,524	3.29	(12)	
345.00 Accessory Electric Equipment	13,203,182.65	12-2038	60-R3	(1)	429,576	3.25	12-2038	60-R3	0	424,873	3.22	(4,703)	
346.00 Miscellaneous Power Plant Equipment	515,308.56	12-2038	60-R3	0	16,636	3.23	12-2038	60-R3	0	16,636	3.23	-	
TOTAL SEVEN MILE HILL - WIND	241,179,185.39				7,947,908	3.30				7,942,812	3.29	(5,096)	
SOLAR GENERATING													
344.00 Generators - Atlantic City	5,545.93	12-2027	SQUARE	0	228	4.11	12-2027	SQUARE	0	228	4.11	-	
344.00 Generators - Canyon Lands	36,389.01	12-2014	SQUARE	0	0	0.00	12-2014	SQUARE	0	0	0.00	-	
344.00 Generators - Green River	55,086.78	12-2014	SQUARE	0	0	0.00	12-2014	SQUARE	0	0	0.00	-	

ACCOUNT (1)	ORIGINAL COST (2)	PACIFICORP DEPRECIATION STUDY					STIPULATED SCENARIO					INCREASE/ (DECREASE) (13)-(11)-(6)
		PROBABLE RETIREMENT DATE (3)	NET SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	ACCUMULATED ANNUAL AMOUNT (6)	ACCUMULATED ANNUAL RATE (7)	PROBABLE RETIREMENT DATE (8)	NET SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	ACCUMULATED ANNUAL AMOUNT (11)	ACCUMULATED ANNUAL RATE (12)	
344.00 Generators - Oregon High Desert	55,680.49	12-2015	50-R2	0	0	0.00	12-2015	50-R2	0	0	0.00	-
TOTAL SOLAR GENERATING	152,702.21				228	0.15				228	0.15	-
MOBILE GENERATORS												
344.00 East Side Mobile Generator	834,509.93		50-R2	(5)	13,363	1.60		50-R2	(5)	13,363	1.60	-
344.00 West Side Mobile Generator	845,205.14		50-R2	(5)	15,200	1.80		50-R2	(5)	15,200	1.80	-
TOTAL MOBILE GENERATORS	1,679,715.07				28,563	1.70				28,563	1.70	-
TOTAL DEPRECIABLE OTHER PRODUCTION	3,313,643,449.56				108,929,265	3.29				106,320,281	3.21	(2,608,984)
340.30 Water Rights - Lakeside	14,529,040.00											-
340.30 Water Rights - Currant Creek	2,891,146.49											-
TOTAL OTHER PRODUCTION	3,331,063,636.05				108,929,265					106,320,281		(2,608,984)
TOTAL PRODUCTION PLANT	11,071,228,686.87				457,872,866	4.14				411,971,303	3.72	(45,901,563)
TRANSMISSION PLANT*												
350.20 Rights-of-Way	144,659,565.44		75-R4	0	1,834,089	1.27		75-R4	0	1,837,176	1.27	3,087
352.00 Structures and Improvements	161,875,086.95		75-R2.5	(10)	2,326,081	1.44		75-R2.5	(10)	2,298,626	1.42	(27,455)
353.00 Station Equipment	1,889,580,072.73		57-S0	(5)	33,616,992	1.79		58-S0	(5)	32,876,693	1.74	(738,299)
353.70 Supervisory Equipment			20-R2	0	582,673	3.94						(582,673)
354.00 Towers and Fixtures	1,223,124,758.03		68-R4	(10)	19,136,791	1.56		68-R4	(10)	18,713,809	1.53	(422,982)
355.00 Poles and Fixtures	731,547,367.89		60-R2	(40)	16,950,811	2.19		60-R2	(40)	15,947,732	2.18	(103,079)
356.00 Overhead Conductors and Devices	1,087,435,404.46		60-R3	(30)	21,827,222	2.01		63-R3	(30)	20,443,786	1.88	(1,383,436)
357.00 Underground Conduit	3,235,729.73		60-R2	0	52,026	1.61		60-R2	0	51,772	1.60	(254)
358.00 Underground Conductors and Devices	7,410,861.27		60-R2	(5)	124,508	1.68		60-R2	(5)	123,020	1.66	(1,488)
359.00 Roads and Trails	11,575,387.13		70-R5	0	154,183	1.33		70-R5	0	152,795	1.32	(1,388)
TOTAL TRANSMISSION PLANT	5,260,444,223.63				95,705,376	1.82				92,447,410	1.76	(3,257,966)
DISTRIBUTION PLANT												
OREGON - DISTRIBUTION												
360.20 Rights-of-Way	4,659,309.45		55-S3	0	58,117	1.25		55-S3	0	56,146	1.21	(1,971)
361.00 Structures and Improvements	23,062,426.25		60-R1.5	(10)	413,378	1.79		60-R1.5	(10)	411,812	1.79	(1,566)
362.00 Station Equipment	223,286,206.53		52-R0.5	(15)	4,565,601	2.08		55-R1	(15)	4,324,570	1.94	(241,031)
362.70 Supervisory Equipment			25-R2.5	0	88,447	2.71						(88,447)
364.00 Poles, Towers and Fixtures	351,243,581.25		55-R1.5	(100)	11,630,696	3.31		55-R1.5	(100)	11,542,181	3.29	(88,515)
365.00 Overhead Conductors and Devices	247,942,372.83		60-R0.5	(70)	6,546,810	2.64		60-R0.5	(70)	6,509,410	2.63	(37,400)
366.00 Underground Conduit	88,547,927.44		70-R2.5	(50)	1,756,602	1.98		70-R2.5	(50)	1,746,391	1.97	(10,211)
367.00 Underground Conductors and Devices	163,293,596.44		58-R2.5	(35)	3,474,555	2.13		58-R2.5	(35)	3,448,484	2.11	(26,071)
368.00 Line Transformers	396,916,186.44		42-R1.5	(20)	9,793,387	2.47		42-R1.5	(20)	9,667,385	2.44	(126,002)
369.10 Overhead Services	75,685,360.31		55-R1	(35)	1,738,252	2.30		55-R1	(35)	1,726,212	2.28	(12,040)
369.20 Underground Services	154,218,449.91		55-R4	(40)	3,641,494	2.36		55-R4	(40)	3,614,848	2.34	(26,646)
370.00 Meters	46,772,833.43		20-S2.5	(4)	1,235,407	2.64		27-R1	(4)	1,684,537	3.60	449,130
371.00 Installations on Customer Premises	2,212,745.61		25-L0	(50)	108,424	4.90		25-L0	(50)	106,010	4.79	(2,414)
373.00 Street Lighting and Signal Systems	22,392,102.29		44-R0.5	(40)	655,626	2.93		44-R0.5	(40)	650,779	2.91	(4,847)
TOTAL OREGON - DISTRIBUTION	1,800,233,098.18				45,706,796	2.54				45,488,765	2.53	(218,031)
WASHINGTON - DISTRIBUTION												
360.20 Rights-of-Way	240,139.29		50-R3	0	3,929	1.64		50-R3	0	3,913	1.63	(16)
361.00 Structures and Improvements	2,266,938.88		60-R2	(5)	37,294	1.65		60-R2	(5)	37,251	1.64	(43)
362.00 Station Equipment	47,937,084.33		53-R1	(20)	1,008,719	2.14		53-R1	(20)	1,027,674	2.14	18,955
362.70 Supervisory Equipment			25-R4	0	19,616	2.38						(19,616)
364.00 Poles, Towers and Fixtures	96,107,953.82		52-R1.5	(100)	3,497,869	3.64		52-R1.5	(100)	3,494,630	3.64	(3,239)
365.00 Overhead Conductors and Devices	60,160,674.23		60-R1	(60)	1,511,083	2.51		60-R1	(60)	1,509,694	2.51	(1,389)
366.00 Underground Conduit	16,906,931.42		50-R3	(50)	481,053	2.85		50-R3	(50)	480,534	2.84	(519)
367.00 Underground Conductors and Devices	23,741,865.30		50-R3	(35)	607,808	2.56		50-R3	(35)	607,166	2.56	(642)
368.00 Line Transformers	99,549,997.18		43-R2	(25)	2,633,408	2.65		43-R2	(25)	2,629,098	2.64	(4,310)
369.10 Overhead Services	19,061,444.29		55-R1	(30)	432,960	2.27		55-R1	(30)	432,568	2.27	(392)
369.20 Underground Services	33,450,711.30		55-R4	(50)	879,144	2.63		55-R4	(50)	878,374	2.63	(770)
370.00 Meters	10,531,623.88		25-S5	(1)	414,035	3.93		25-S5	(1)	413,838	3.93	(197)
371.00 Installations on Customer Premises	473,565.68		30-L0	(25)	16,541	3.49		30-L0	(25)	16,493	3.48	(48)
373.00 Street Lighting and Signal Systems	3,883,586.31		45-R1	(30)	102,802	2.65		45-R1	(30)	102,654	2.64	(148)

ACCOUNT (1)	ORIGINAL COST (2)	PACIFICORP DEPRECIATION STUDY					STIPULATED SCENARIO					INCREASE/ (DECREASE) (13)-(11)-(6)	
		PROBABLE RETIREMENT DATE (3)	NET SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	ACCUMULATED ANNUAL AMOUNT (6)	ACCUMULATED ANNUAL RATE (7)	PROBABLE RETIREMENT DATE (8)	NET SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	ACCUMULATED ANNUAL AMOUNT (11)	ACCUMULATED ANNUAL RATE (12)		
TOTAL WASHINGTON - DISTRIBUTION	414,312,515.91				11,646,261	2.81				11,633,887	2.81		(12,374)
WYOMING - DISTRIBUTION*													
360.20 Rights-of-Way	4,886,009.56		50-R4	0	88,625	1.81		50-R4	0	97,232	1.99		8,607
361.00 Structures and Improvements	11,983,795.91		60-R2.5	(10)	211,734	1.77		60-R2.5	(10)	219,303	1.83		7,569
362.00 Station Equipment	121,994,965.69		55-R1	(10)	2,277,096	1.89		55-R1	(10)	2,427,700	1.99		150,604
362.70 Supervisory Equipment			20-R3	0	11,289	0.82							(11,289)
364.00 Poles, Towers and Fixtures	135,871,014.30		50-R1	(100)	5,145,464	3.79		50-R1	(100)	5,421,253	3.99		275,789
365.00 Overhead Conductors and Devices	104,873,983.77		57-R0.5	(40)	2,416,729	2.30		57-R0.5	(40)	2,569,413	2.45		152,684
366.00 Underground Conduit	21,826,215.04		42-R3	(40)	688,360	3.15		42-R3	(40)	724,630	3.32		36,270
367.00 Underground Conductors and Devices	53,643,094.92		40-R4	(35)	1,651,910	3.08		40-R4	(35)	1,797,044	3.35		145,134
368.00 Line Transformers	103,475,505.39		39-R1	(25)	3,105,505	3.00		39-R1	(25)	3,300,869	3.19		195,364
369.10 Overhead Services	16,604,433.35		60-R1.5	(25)	329,037	1.98		60-R1.5	(25)	345,372	2.08		16,335
369.20 Underground Services	35,320,131.24		45-S5	(50)	1,258,829	3.56		45-S5	(50)	960,925	2.72		(297,904)
370.00 Meters	14,237,365.41		25-S5	(2)	562,817	3.95		25-S5	(2)	575,190	4.04		12,373
371.00 Installations on Customer Premises	800,598.75		25-O1	(60)	36,873	4.61		25-O1	(60)	48,837	6.10		11,964
373.00 Street Lighting and Signal Systems	10,144,231.90		50-R0.5	(45)	277,856	2.74		50-R0.5	(45)	293,168	2.89		15,312
Reserve Amortization										(2,077,204)			(2,077,204)
TOTAL WYOMING - DISTRIBUTION	635,669,345.23				18,062,124	2.84				16,703,731	2.63		(1,358,393)
CALIFORNIA - DISTRIBUTION													
360.20 Rights-of-Way	913,239.67		60-R4	0	9,991	1.09		60-R4	0	9,934	1.09		(57)
361.00 Structures and Improvements	4,018,544.08		55-R2.5	(5)	75,094	1.87		55-R2.5	(5)	75,069	1.87		(35)
362.00 Station Equipment	22,591,925.49		50-R1	(25)	545,430	2.43		50-R1	(25)	551,091	2.44		5,661
362.70 Supervisory Equipment			20-R5	0	0	0.00							-
364.00 Poles, Towers and Fixtures	59,570,760.35		55-R1	(100)	2,071,960	3.48		55-R1	(100)	2,070,945	3.48		(1,015)
365.00 Overhead Conductors and Devices	35,097,114.95		65-R1	(70)	867,899	2.47		65-R1	(70)	867,364	2.47		(535)
366.00 Underground Conduit	16,293,670.31		55-R4	(45)	399,984	2.45		55-R4	(45)	399,618	2.45		(366)
367.00 Underground Conductors and Devices	17,557,209.59		50-R3	(35)	440,566	2.51		50-R3	(35)	440,112	2.51		(454)
368.00 Line Transformers	48,647,456.14		55-R2	(35)	1,106,146	2.27		55-R2	(35)	1,105,234	2.27		(912)
369.10 Overhead Services	8,444,024.82		55-R1	(30)	193,611	2.29		55-R1	(30)	193,506	2.29		(105)
369.20 Underground Services	14,535,262.83		60-R4	(40)	325,643	2.24		60-R4	(40)	325,459	2.24		(184)
370.00 Meters	2,870,934.64		20-S2.5	(4)	99,981	3.48		20-S2.5	(4)	99,170	3.45		(811)
371.00 Installations on Customer Premises	238,697.94		25-L0	(50)	12,715	5.33		25-L0	(50)	12,689	5.32		(26)
373.00 Street Lighting and Signal Systems	633,893.31		35-L0	(30)	22,326	3.52		35-L0	(30)	22,306	3.52		(20)
TOTAL CALIFORNIA - DISTRIBUTION	231,412,734.12				6,171,346	2.67				6,172,487	2.67		1,141
UTAH - DISTRIBUTION*													
360.20 Rights-of-Way	11,528,103.30		60-R4	0	180,969	1.57		60-R4	0	191,367	1.66		10,398
361.00 Structures and Improvements	45,197,522.26		60-S0.5	0	717,554	1.59		60-S0.5	0	750,279	1.66		32,725
362.00 Station Equipment	438,638,895.08		47-R0.5	(10)	9,662,255	2.23		47-R0.5	(10)	10,264,150	2.34		601,895
362.70 Supervisory Equipment			25-R3	0	167,682	3.10							(167,682)
364.00 Poles, Towers and Fixtures	358,682,771.73		50-R0.5	(80)	11,803,542	3.29		50-R0.5	(80)	12,876,712	3.59		1,073,170
365.00 Overhead Conductors and Devices	225,423,196.49		52-R0.5	(45)	5,707,031	2.53		52-R0.5	(45)	6,266,765	2.78		559,734
366.00 Underground Conduit	182,711,462.17		60-R2	(50)	4,319,935	2.36		60-R2	(50)	4,549,515	2.49		229,580
367.00 Underground Conductors and Devices	483,573,611.91		50-R2	(25)	11,252,322	2.33		50-R2	(25)	12,040,983	2.49		788,661
368.00 Line Transformers	444,260,700.03		45-R0.5	(5)	9,492,048	2.14		45-R0.5	(5)	10,351,274	2.33		859,226
369.00 Services	235,599,098.71		55-S5	(25)	5,092,421	2.16		55-S5	(25)	5,348,100	2.27		255,679
370.00 Meters	70,863,612.72		25-S5	(2)	2,331,644	3.29		25-S5	(2)	2,763,681	3.90		432,037
371.00 Installations on Customer Premises	4,088,553.08		25-L0	(60)	236,082	5.77		25-L0	(60)	260,441	6.37		24,359
373.00 Street Lighting and Signal Systems	24,088,512.07		25-R0.5	(20)	1,065,742	4.42		25-R0.5	(20)	1,151,431	4.78		85,689
Reserve Amortization										(23,109,549)			(23,109,549)
TOTAL UTAH - DISTRIBUTION	2,524,656,039.55				62,029,227	2.46				43,705,147	1.73		(18,324,080)
IDAHO - DISTRIBUTION*													
360.20 Rights-of-Way	1,082,907.86		50-R4	0	17,785	1.64		50-R4	0	21,550	1.99		3,765
361.00 Structures and Improvements	2,143,567.10		60-R2	0	31,937	1.49		60-R2	0	35,583	1.66		3,646
362.00 Station Equipment	28,995,048.39		55-R1.5	(10)	481,956	1.68		55-R1.5	(10)	577,001	1.99		95,045
362.70 Supervisory Equipment			25-R3	0	6,392	1.74							(6,392)
364.00 Poles, Towers and Fixtures	75,882,177.94		50-R0.5	(80)	2,371,822	3.13		50-R0.5	(80)	2,724,170	3.59		352,348
365.00 Overhead Conductors and Devices	37,176,501.94		52-R0.5	(30)	741,962	2.00		52-R0.5	(30)	925,695	2.49		183,733
366.00 Underground Conduit	9,131,625.82		60-R2	(40)	195,865	2.14		60-R2	(40)	212,767	2.33		16,902
367.00 Underground Conductors and Devices	25,709,805.92		50-R2	(15)	520,461	2.02		55-R2	(15)	588,755	2.29		68,294
368.00 Line Transformers	71,302,478.57		45-R0.5	(5)	1,409,847	1.98		50-R0.5	(5)	1,661,348	2.33		251,501
369.00 Services	31,769,338.84		55-S5	(25)	661,748	2.08		55-S5	(25)	721,164	2.27		59,416
370.00 Meters	13,535,784.19		25-S5	(3)	288,690	2.13		25-S5	(3)	534,663	3.95		245,973

ACCOUNT (1)	ORIGINAL COST (2)	PACIFICORP DEPRECIATION STUDY					STIPULATED SCENARIO					INCREASE/ (DECREASE) (13)-(11)-(6)
		PROBABLE RETIREMENT DATE (3)	NET SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	ACCUMULATED ANNUAL AMOUNT (6)	ACCUMULATED ANNUAL RATE (7)	PROBABLE RETIREMENT DATE (8)	NET SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	ACCUMULATED ANNUAL AMOUNT (11)	ACCUMULATED ANNUAL RATE (12)	
371.00 Installations on Customer Premises	156,565.76		25-L0	(45)	7,544	4.82		25-L0	(45)	9,034	5.77	1,490
373.00 Street Lighting and Signal Systems	585,670.81		25-R0.5	(20)	23,621	4.03		25-R0.5	(20)	27,995	4.78	4,374
Reserve Amortization										(2,508,698)		(2,508,698)
TOTAL IDAHO - DISTRIBUTION	297,471,473.14				6,759,630	2.27				5,531,027	1.86	(1,228,603)
TOTAL DISTRIBUTION PLANT	5,903,755,206.13				150,375,384	2.55				129,235,045	2.19	(21,140,339)
GENERAL PLANT												
OREGON - GENERAL												
390.00 Structures and Improvements	74,399,659.76		55-R1	(10)	1,471,556	1.98		58-R1	(10)	1,384,220	1.86	(87,336)
392.01 Transportation Equipment - Light Trucks and Vans	10,925,542.47		12-L2.5	10	794,603	7.27		12-L2.5	10	768,676	7.04	(25,927)
392.05 Transportation Equipment - Medium Trucks	10,608,613.32		16-L3	10	601,106	5.67		16-L3	10	581,650	5.48	(19,456)
392.09 Transportation Equipment - Trailers	3,327,731.09		33-L2	15	85,159	2.56		34-L2	15	81,325	2.44	(3,834)
396.03 Light Power Operated Equipment	6,165,299.80		9-S3	15	544,873	8.84		9-L3	15	569,006	9.23	24,133
396.07 Heavy Power Operated Equipment	25,955,492.59		15-L1	20	1,360,069	5.24		15-L1	20	1,333,382	5.14	(26,687)
TOTAL OREGON - GENERAL	131,382,339.03				4,857,366	3.70				4,718,259	3.59	(139,107)
WASHINGTON - GENERAL												
390.00 Structures and Improvements	10,969,617.73		40-R3	(10)	276,512	2.52		40-R3	(10)	276,512	2.52	-
392.01 Transportation Equipment - Light Trucks and Vans	2,397,979.02		13-L2.5	10	134,170	5.60		13-L2.5	10	134,170	5.60	-
392.05 Transportation Equipment - Medium Trucks	4,067,621.85		16-L2.5	10	206,177	5.07		16-L2.5	10	206,177	5.07	-
392.09 Transportation Equipment - Trailers	769,219.66		33-S0.5	15	18,300	2.38		33-S0.5	15	18,300	2.38	-
396.03 Light Power Operated Equipment	1,429,079.38		10-R4	10	80,819	5.66		10-R4	10	80,819	5.66	-
396.07 Heavy Power Operated Equipment	6,046,018.23		13-L1.5	15	364,836	6.03		13-L1.5	15	364,836	6.03	-
TOTAL WASHINGTON - GENERAL	25,679,535.87				1,080,814	4.21				1,080,814	4.21	-
WYOMING - GENERAL*												
389.20 Land Rights	74,341.83		50-SQ	0	1,493	2.01		50-SQ	0	1,472	1.98	(21)
390.00 Structures and Improvements	14,086,408.72		45-S1.5	(15)	367,464	2.61		58-R1	(15)	274,685	1.95	(92,779)
392.01 Transportation Equipment - Light Trucks and Vans	4,687,923.72		13-S1.5	10	328,478	7.01		13-S1.5	10	274,244	5.85	(54,234)
392.05 Transportation Equipment - Medium Trucks	6,179,421.17		15-L1.5	10	394,403	6.38		15-L1.5	10	349,755	5.66	(44,648)
392.09 Transportation Equipment - Trailers	2,873,027.78		30-S2	5	97,681	3.40		34-L2	5	76,997	2.68	(20,684)
396.03 Light Power Operated Equipment	2,631,435.32		9-R4	15	253,624	9.64		9-L3	15	222,883	8.47	(30,741)
396.07 Heavy Power Operated Equipment	32,629,249.98		15-L0	25	1,613,335	4.94		15-L0	25	1,585,782	4.86	(27,553)
TOTAL WYOMING - GENERAL	63,161,808.52				3,056,478	4.84				2,785,817	4.41	(270,661)
CALIFORNIA - GENERAL												
390.00 Structures and Improvements	2,936,056.38		60-R3	(20)	50,126	1.71		60-R3	(20)	50,126	1.71	-
392.01 Transportation Equipment - Light Trucks and Vans	828,273.72		10-S3	20	28,820	3.48		10-S3	20	28,820	3.48	-
392.05 Transportation Equipment - Medium Trucks	961,928.43		15-L2	15	43,238	4.49		15-L2	15	43,238	4.49	-
392.09 Transportation Equipment - Trailers	451,193.36		35-R2	5	10,483	2.32		35-R2	5	10,483	2.32	-
396.03 Light Power Operated Equipment	918,153.56		8-R4	15	66,132	7.20		8-R4	15	66,132	7.20	-
396.07 Heavy Power Operated Equipment	3,051,020.13		14-L1.5	15	151,814	4.98		14-L1.5	15	151,814	4.98	-
TOTAL CALIFORNIA - GENERAL	9,146,625.58				350,613	3.83				350,613	3.83	-
UTAH - GENERAL*												
389.20 Land Rights	33,674.09		45-S0	0	725	2.15		45-S0	0	684	2.03	(41)
390.00 Structures and Improvements	88,282,951.86		45-S0	5	1,820,509	2.06		58-R1	5	1,350,729	1.53	(469,780)
392.01 Transportation Equipment - Light Trucks and Vans	13,862,141.42		12-L3	10	960,412	6.93		12-L3	10	698,652	5.04	(261,760)
392.30 Aircraft	3,076,269.26		10-SQ	64	105,347	3.42		10-SQ	64	77,214	2.51	(28,133)
392.05 Transportation Equipment - Medium Trucks	20,515,218.73		16-L2	10	1,145,967	5.59		16-L2	10	935,494	4.56	(210,473)
392.09 Transportation Equipment - Trailers	6,598,150.45		28-S1	25	171,582	2.60		34-L2	25	126,025	1.91	(45,557)
396.03 Light Power Operated Equipment	5,481,398.25		9-L3	10	540,516	9.86		9-L3	10	443,993	8.10	(96,523)
396.07 Heavy Power Operated Equipment	51,442,973.19		14-L0.5	15	3,139,793	6.10		14-L0.5	15	2,757,343	5.36	(382,450)
TOTAL UTAH - GENERAL	189,292,777.25				7,884,851	4.17				6,390,134	3.38	(1,494,717)
IDAHO - GENERAL*												
389.20 Land Rights	4,732.97		55-R3	0	81	1.71		55-R3	0	55	1.17	(26)
390.00 Structures and Improvements	12,569,829.80		55-R3	(5)	233,814	1.86		58-R1	(5)	207,402	1.65	(26,412)
392.01 Transportation Equipment - Light Trucks and Vans	2,237,957.87		12-S2	10	159,107	7.11		12-S2	10	95,785	4.28	(63,322)
392.05 Transportation Equipment - Medium Trucks	2,825,328.74		15-L2	15	161,962	5.73		15-L2	15	122,619	4.34	(39,343)
392.09 Transportation Equipment - Trailers	943,295.09		33-L2	10	25,712	2.73		34-L2	10	21,507	2.28	(4,205)
396.03 Light Power Operated Equipment	1,634,006.10		8-R2	10	196,713	12.04		9-L3	10	125,328	7.67	(71,385)
396.07 Heavy Power Operated Equipment	7,348,051.09		18-L0.5	25	286,623	3.90		18-L0.5	25	274,082	3.73	(12,541)

ACCOUNT (1)	ORIGINAL COST (2)	PACIFICORP DEPRECIATION STUDY					STIPULATED SCENARIO					INCREASE/ (DECREASE) (13)-(11)-(6)	
		PROBABLE RETIREMENT DATE (3)	NET SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL ACCRRUAL AMOUNT RATE (6) (7)		PROBABLE RETIREMENT DATE (8)	NET SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL ACCRRUAL AMOUNT RATE (11) (12)			
TOTAL IDAHO - GENERAL	<u>27,563,201.66</u>				<u>1,064,012</u>	<u>3.86</u>					<u>846,779</u>	<u>3.07</u>	<u>(217,233)</u>
AZ, CO, MT, ETC. - GENERAL													
390.00 Structures and Improvements	374,091.01		45-R2	0	5,647	1.51		45-R2	0		5,647	1.51	-
392.01 Transportation Equipment - Light Trucks and Vans	459,186.00		16-R2	0	11,598	2.53		16-R2	0		11,598	2.53	-
392.05 Transportation Equipment - Medium Trucks	255,349.41		19-R2.5	15	5,368	2.10		19-R2.5	15		5,368	2.10	-
392.09 Transportation Equipment - Trailers	7,844.26		25-R1.5	0	171	2.18		25-R1.5	0		171	2.18	-
396.07 Heavy Power Operated Equipment	2,250,061.74		25-R2	5	41,933	1.86		25-R2	5		41,933	1.86	-
TOTAL AZ, CO, MT, ETC. - GENERAL	<u>3,346,532.42</u>				<u>64,717</u>	<u>1.93</u>					<u>64,717</u>	<u>1.93</u>	<u>-</u>
TOTAL GENERAL PLANT	449,572,820.33				18,358,851	4.08					16,237,133	3.61	(2,121,718)
UTAH MINING													
399.30 Structures and Improvements	15,067,474.90	12-2019	40-S1	(1)	576,177	3.82	12-2019	40-S1	(1)		573,639	3.81	(2,536)
399.31 Structures and Improvements - Prep Plant	24,269,468.21	12-2042	60-S2	(7)	500,842	2.06	12-2042	60-S2	(7)		500,293	2.06	(549)
399.41 Surface Processing Equipment - Prep Plant	8,116,133.86	12-2042	60-S2	(7)	167,945	2.07	12-2042	60-S2	(6)		166,083	2.05	(1,862)
399.44 Surface Electric Power Facilities	3,415,835.77	12-2019	40-R3	0	215,230	6.30	12-2019	40-R3	0		214,916	6.29	(314)
399.45 Underground Equipment	108,511,642.90	12-2019	12-L1	5	12,935,325	11.92	12-2019	12-L1	5		12,919,564	11.91	(15,761)
399.46 Longwall Equipment	31,970,552.86	12-2019	10-L4	5	4,210,988	13.17	12-2019	10-L4	7		4,109,731	12.85	(101,257)
399.51 Vehicles	1,013,192.91	12-2019	14-L2.5	5	70,688	6.98	12-2019	14-L2.5	5		70,485	6.96	(203)
399.52 Heavy Construction Equipment	5,412,077.48	12-2019	20-R2.5	5	441,252	8.15	12-2019	20-R2.5	5		440,548	8.14	(704)
399.60 Miscellaneous Equipment	1,916,706.39	12-2019	13-L1.5	1	177,291	9.25	12-2019	13-L1.5	1		176,913	9.23	(378)
399.61 Computer Equipment	178,216.42	12-2019	9-S2	0	20,395	11.44	12-2019	9-S2	0		20,224	11.35	(171)
399.70 Mine Development	38,414,876.89	12-2019	SQUARE	0	1,628,179	4.24	12-2019	SQUARE	0		1,623,086	4.23	(5,093)
TOTAL UTAH MINING	<u>238,286,178.59</u>				<u>20,944,312</u>	<u>8.79</u>					<u>20,815,482</u>	<u>8.74</u>	<u>(128,830)</u>
TOTAL ELECTRIC PLANT	22,923,287,115.55				743,256,789	3.24					670,706,373	2.93	(72,550,416)

(a) Estimated decommissioning costs are \$6,633,750
 * Depreciation rates for transmission plant and for Utah, Wyoming and Idaho distribution and general plant are based actual plant and reserve balances as of June 30, 2013.
 The annual accrual amounts shown in this schedule are calculated by applying these rates to December 31, 2013 projected balances.

Attachment 2

PACIFICORP
 Depreciation Rate Comparison - Plant Balances as of December, 2013

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation		TOTAL COMPANY			UTAH ALLOCATED			Allocation Factor Table	
			EXISTING	PROPOSED	EXISTING	PROPOSED	ORIGINAL FILING	STIPULATED	STIPULATED	ORIGINAL FILING	STIPULATED	STIPULATED		
							DIFFERENCE	Adjustments	DIFFERENCE	ALLOCATED	Adjustments	ALLOCATED		
Production Plant														
Steam Production	SG	6,108,552,080	2.26%	3.58%	137,945,075	218,930,804	80,985,729	(13,119,175)	67,866,554	34,016,230	(5,510,414)	28,505,816	CA	0.0000%
Steam Production - Cholla	SSGCH	136,902,995	1.51%	2.88%	8,121,741	15,449,657	7,327,916	(640,061)	6,687,855	3,077,926	(268,843)	2,809,083	CN	48.8128%
Steam Production - Carbon	SG	120,084,309	3.05%	67.13%	3,662,198	80,614,396	76,952,198	(27,316,249)	49,635,949	32,322,036	(11,473,575)	20,848,461	ID	0.0000%
Steam Production - Water Rights		36,503,523											OR	0.0000%
Hydro Production	SG	538,122,143	2.91%	3.62%	27,268,605	33,948,744	6,680,139	-	6,680,139	2,805,842	-	2,805,842	SE	42.0735%
Other Production	SG	3,330,056,230	3.50%	3.27%	113,080,152	105,596,499	(7,483,653)	(2,464,126)	(9,947,779)	(3,143,340)	(1,035,001)	(4,178,340)	SG	42.0022%
Other Production - Gadsby Peakers	SSGCT	83,587,219	3.32%	3.99%	2,774,825	3,332,766	557,941	(144,858)	413,083	241,481	(62,696)	178,785	SO	42.0022%
Other Production - Water Rights		17,420,186											SSGCH	42.0022%
Total Production Plant		11,071,228,687											SSGCT	43.3807%
Total Production Plant - Depreciable		11,017,304,977	2.66%	4.16%	292,852,596	457,872,866	165,020,270	(43,684,469)	121,335,801	69,320,174	(18,350,528)	50,969,646	UT	100.0000%
Transmission Plant	SG	5,560,444,224	1.91%	1.82%	100,500,315	95,705,376	(4,794,939)	(3,257,966)	(8,052,905)	(2,014,006)	(1,368,435)	(3,382,441)	WA	0.0000%
Distribution Plant													WY	0.0000%
Distribution	CA	331,412,734	2.91%	2.67%	6,724,725	6,171,346	(553,379)	1,141	(552,238)	-	-	-		
Distribution	OR	1,800,233,098	2.86%	2.54%	51,408,119	45,706,796	(5,701,323)	(218,031)	(5,919,354)	-	-	-		
Distribution	WA	414,312,516	3.13%	2.81%	12,981,304	11,646,261	(1,335,043)	(123,745)	(1,347,417)	-	-	-		
Distribution	WY	635,669,345	2.87%	2.84%	18,246,611	18,062,124	(184,487)	(1,358,393)	(1,542,880)	-	-	-		
Distribution	UT	2,124,656,040	2.32%	2.46%	63,234,102	62,029,227	(1,494,875)	(18,324,080)	(19,818,955)	(1,494,875)	(18,324,080)	(19,818,955)		
Distribution	ID	297,471,473	2.59%	2.27%	7,694,643	6,759,630	(935,013)	(1,228,603)	(2,163,616)	-	-	-		
Total Distribution		5,903,755,206	2.72%	2.54%	160,579,504	150,375,384	(10,204,120)	(21,140,339)	(31,344,459)	(1,494,875)	(18,324,080)	(19,818,955)		
General Plant - Vehicles *														
General Plant - Vehicles	392.1 CA	CA	668,807	7.89%	3.48%	52,773	23,274	(29,499)	(29,499)	-	-	-		
General Plant - Vehicles	392.1 CA	SG	159,467	7.89%	3.48%	12,583	5,549	(7,034)	(7,034)	(2,954)	-	(2,954)		
General Plant - Vehicles	392.1 ID	ID	1,685,882	6.66%	7.11%	112,265	119,866	7,601	(47,702)	(40,101)	-	-		
General Plant - Vehicles	392.1 ID	SG	552,076	6.66%	7.11%	36,764	39,253	2,489	(15,621)	(13,132)	1,045	(6,561)	(5,516)	
General Plant - Vehicles	392.1 OR	OR	9,772,343	7.63%	7.27%	745,154	710,449	(34,704)	(23,190)	(57,895)	-	-		
General Plant - Vehicles	392.1 OR	SG	682,209	7.63%	7.27%	52,019	49,597	(2,423)	(1,619)	(4,042)	(1,018)	(680)	(1,698)	
General Plant - Vehicles	392.1 OR	SO	470,991	7.63%	7.27%	35,914	34,241	(1,673)	(1,118)	(2,790)	(703)	(469)	(1,172)	
General Plant - Vehicles	392.1 OT	SG	459,186	6.42%	2.53%	29,462	11,598	(17,864)	(17,864)	(7,503)	-	(7,503)		
General Plant - Vehicles	392.1 UT	SE	128,866	7.07%	6.93%	9,111	8,930	(181)	(2,433)	(2,614)	(76)	(1,024)	(1,100)	
General Plant - Vehicles	392.1 UT	SG	2,446,693	7.07%	6.93%	172,985	169,556	(3,429)	(46,201)	(49,630)	(1,440)	(19,406)	(20,846)	
General Plant - Vehicles	392.1 UT	SO	1,613,206	7.07%	6.93%	114,056	111,795	(2,261)	(30,462)	(32,723)	(950)	(12,795)	(13,744)	
General Plant - Vehicles	392.1 UT	UT	9,673,376	7.07%	6.93%	683,922	670,365	(13,557)	(183,665)	(196,220)	(13,557)	(182,663)	(196,220)	
General Plant - Vehicles	392.1 WA	SG	713,985	7.91%	5.60%	56,451	39,983	(16,468)	(16,468)	(6,917)	-	(6,917)		
General Plant - Vehicles	392.1 WA	WA	1,683,994	7.91%	5.60%	133,145	94,304	(38,841)	-	(38,841)	-	-	-	
General Plant - Vehicles	392.1 WY	SG	1,853,905	7.34%	7.01%	136,112	129,959	(6,154)	(21,448)	(27,601)	(2,585)	(9,009)	(11,593)	
General Plant - Vehicles	392.1 WY	WY	2,834,019	7.34%	7.01%	208,072	198,665	(9,407)	(32,787)	(42,194)	-	-	-	
General Plant - Vehicles	392.3 UT	SO	3,076,269	3.59%	3.42%	110,313	105,208	(5,105)	(28,133)	(33,238)	(2,144)	(11,816)	(13,960)	
General Plant - Vehicles	392.5 CA	CA	797,625	5.63%	4.49%	44,885	35,813	(9,072)	-	(9,072)	-	-	-	
General Plant - Vehicles	392.5 CA	SG	164,303	5.63%	4.49%	9,246	7,377	(1,869)	-	(1,869)	(785)	-	(785)	
General Plant - Vehicles	392.5 ID	ID	2,443,129	5.22%	5.73%	127,632	139,991	12,360	(34,021)	(21,661)	-	-	-	
General Plant - Vehicles	392.5 ID	SG	382,200	5.22%	5.73%	19,967	21,900	1,934	(5,322)	(3,389)	812	(2,235)	(1,423)	
General Plant - Vehicles	392.5 OR	OR	9,616,255	5.05%	5.67%	485,727	545,242	59,515	(17,636)	41,879	-	-	-	
General Plant - Vehicles	392.5 OR	SG	992,358	5.05%	5.67%	50,125	56,267	6,142	(1,820)	4,322	2,580	(764)	1,815	
General Plant - Vehicles	392.5 OT	SG	255,349	2.96%	2.10%	7,567	5,368	(2,199)	(2,199)	(924)	-	(924)		
General Plant - Vehicles	392.5 UT	SE	199,475	5.41%	5.59%	10,797	11,151	353	(2,046)	(1,693)	149	(861)	(712)	
General Plant - Vehicles	392.5 UT	SG	4,143,374	5.41%	5.59%	224,276	231,615	7,338	(42,508)	(35,170)	3,082	(17,855)	(14,772)	
General Plant - Vehicles	392.5 UT	SO	776,182	5.41%	5.59%	42,014	43,389	1,375	(7,963)	(6,588)	577	(3,345)	(2,767)	
General Plant - Vehicles	392.5 UT	UT	15,396,189	5.41%	5.59%	833,379	806,647	(26,732)	(157,955)	(130,687)	27,268	(157,955)	(130,687)	
General Plant - Vehicles	392.5 WA	SG	1,424,088	6.66%	5.07%	94,781	72,201	(22,580)	-	(22,580)	(9,484)	-	(9,484)	
General Plant - Vehicles	392.5 WA	WA	2,643,534	6.66%	5.07%	175,942	134,027	(41,915)	-	(41,915)	-	-	-	
General Plant - Vehicles	392.5 WY	SG	1,873,720	6.80%	6.38%	127,386	119,543	(7,843)	(13,538)	(21,381)	(3,294)	(5,686)	(8,980)	
General Plant - Vehicles	392.5 WY	WY	4,305,701	6.80%	6.38%	292,726	274,704	(18,022)	(31,110)	(49,132)	-	-	-	
General Plant - Vehicles	392.9 CA	CA	437,317	2.69%	2.32%	11,752	10,146	(1,606)	-	(1,606)	-	-	-	
General Plant - Vehicles	392.9 CA	SG	13,876	2.69%	2.32%	373	322	(51)	-	(51)	(21)	-	(21)	
General Plant - Vehicles	392.9 ID	SG	893,408	2.50%	2.73%	22,369	24,390	2,021	(569)	1,452	849	(239)	610	
General Plant - Vehicles	392.9 ID	ID	49,887	2.50%	2.73%	1,249	1,362	113	(3,636)	(3,523)	-	-	-	
General Plant - Vehicles	392.9 OR	OR	3,191,788	2.45%	2.56%	78,277	81,710	3,433	(3,677)	(245)	-	-	-	
General Plant - Vehicles	392.9 OR	SG	132,522	2.45%	2.56%	3,250	3,393	143	(153)	(10)	60	(64)	(4)	
General Plant - Vehicles	392.9 OR	SO	3,421	2.45%	2.56%	84	88	4	(4)	(0)	2	(2)	(0)	
General Plant - Vehicles	392.9 UT	SE	45,180	2.57%	2.60%	1,159	1,175	15	(312)	(297)	6	(131)	(125)	
General Plant - Vehicles	392.9 UT	SG	1,198,511	2.57%	2.60%	30,754	31,161	407	(8,275)	(7,868)	171	(3,476)	(3,305)	
General Plant - Vehicles	392.9 UT	SO	474,168	2.57%	2.60%	12,167	12,238	71	(3,113)	(3,113)	68	(1,375)	(1,307)	
General Plant - Vehicles	392.9 UT	UT	4,880,292	2.57%	2.60%	125,229	126,888	1,658	(33,696)	(32,038)	1,658	(33,696)	(32,038)	
General Plant - Vehicles	392.9 WA	SG	83,653	2.65%	2.38%	2,214	1,991	(223)	-	(223)	(94)	-	(94)	
General Plant - Vehicles	392.9 WA	WA	685,566	2.65%	2.38%	18,143	16,316	(1,826)	-	(1,826)	-	-	-	
General Plant - Vehicles	392.9 WY	SG	569,316	3.37%	3.40%	19,177	19,357	180	(4,099)	(3,919)	76	(1,722)	(1,646)	
General Plant - Vehicles	392.9 WY	WY	2,303,712	3.37%	3.40%	77,597	78,326	729	(16,585)	(15,856)	-	-	-	
General Plant - Vehicles	392.9 WY	SG	7,844	2.18%	2.18%	171	171	(0)	-	(0)	(0)	-	(0)	
General Plant - Vehicles	396.3 CA	CA	918,154	10.34%	7.20%	94,923	66,107	(28,816)	-	(28,816)	-	-	-	
General Plant - Vehicles	396.3 ID	SG	1,567,172	9.15%	12.04%	143,461	188,688	45,226	(2,920)	42,306	18,996	(1,226)	17,770	

Source:

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation		DIFFERENCE	Adjustments	DIFFERENCE	ALLOCATED		Allocation Factor Table	
			EXISTING	PROPOSED	EXISTING	PROPOSED				UT	Adjustments		UT
General Plant - Vehicles	396.3 ID	ID	66,834	9.15%	12.04%	6,118	8,047	1,929	(68,465)	(66,536)	-	-	-
General Plant - Vehicles	396.3 OR	OR	6,104,847	9.71%	8.84%	592,583	539,668	(52,915)	23,896	(29,018)	-	-	-
General Plant - Vehicles	396.3 SG	SG	60,453	9.71%	8.84%	5,868	5,344	(524)	237	(287)	(220)	99	(121)
General Plant - Vehicles	396.3 UT	SG	51,662	10.07%	9.86%	5,201	5,094	(107)	(910)	(1,017)	(45)	(382)	(427)
General Plant - Vehicles	396.3 UT	UT	5,429,736	10.07%	9.86%	546,602	535,372	(11,230)	(95,613)	(106,843)	(11,230)	(95,613)	(106,843)
General Plant - Vehicles	396.3 WA	SG	58,134	9.69%	5.66%	5,634	3,290	(2,344)	-	(2,344)	(985)	-	(985)
General Plant - Vehicles	396.3 WA	WA	1,370,946	9.69%	5.66%	132,871	77,596	(55,275)	-	(55,276)	-	-	-
General Plant - Vehicles	396.3 WY	SG	61,879	10.37%	9.64%	6,419	5,965	(454)	(723)	(1,177)	(191)	(304)	(494)
General Plant - Vehicles	396.3 WY	WY	2,569,556	10.37%	9.64%	266,551	247,705	(18,846)	(30,019)	(48,864)	-	-	-
General Plant - Vehicles	396.7 CA	CA	3,051,020	5.60%	4.98%	170,993	151,941	(19,052)	-	(19,052)	-	-	-
General Plant - Vehicles	396.7 ID	ID	6,468,406	3.87%	3.90%	250,428	252,268	1,839	(11,039)	(9,200)	-	-	-
General Plant - Vehicles	396.7 ID	SG	879,645	3.87%	3.90%	34,056	34,306	250	(1,501)	(1,251)	105	(631)	(526)
General Plant - Vehicles	396.7 OR	OR	24,441,728	5.39%	5.24%	1,317,716	1,280,747	(36,970)	(25,131)	(62,100)	-	-	-
General Plant - Vehicles	396.7 OR	SG	1,513,765	5.39%	5.24%	81,611	79,321	(2,290)	(1,556)	(3,846)	(962)	(654)	(1,615)
General Plant - Vehicles	396.7 OT	SG	2,250,062	2.71%	1.86%	60,947	41,933	(19,014)	-	(19,014)	(7,986)	-	(7,986)
General Plant - Vehicles	396.7 UT	SE	45,854	6.84%	6.10%	3,135	2,797	(338)	(341)	(679)	(142)	(143)	(286)
General Plant - Vehicles	396.7 UT	SG	13,051,444	6.84%	6.10%	892,419	796,138	(96,281)	(97,030)	(193,311)	(40,441)	(40,755)	(81,190)
General Plant - Vehicles	396.7 UT	SO	1,046,883	6.84%	6.10%	71,583	63,860	(7,723)	(7,783)	(15,506)	(3,244)	(3,269)	(6,513)
General Plant - Vehicles	396.7 UT	UT	37,298,792	6.84%	6.10%	2,550,381	2,275,226	(275,155)	(277,296)	(552,451)	(275,155)	(277,296)	(552,451)
General Plant - Vehicles	396.7 WA	SG	415,484	6.81%	6.03%	28,282	25,054	(3,228)	-	(3,228)	(1,356)	-	(1,356)
General Plant - Vehicles	396.7 WA	WA	5,630,534	6.81%	6.03%	383,268	339,521	(43,747)	-	(43,747)	-	-	-
General Plant - Vehicles	396.7 WY	SG	19,993,847	5.19%	4.94%	1,038,116	987,696	(50,420)	(16,884)	(67,304)	(21,178)	(7,092)	(28,269)
General Plant - Vehicles	396.7 WY	WY	12,635,403	5.19%	4.94%	656,053	624,189	(31,864)	(10,670)	(42,534)	-	-	-
Total General Plant - Vehicles*			145,841,456	6.10%	5.75%	14,996,739	14,128,823	(867,916)	(1,445,323)	(2,313,239)	(360,079)	(901,095)	(1,261,174)
General Plant - All Other													
General Plant - All Other	389.2 ID	ID	4,733	2.01%	1.71%	95	81	(14)	(26)	(40)	-	-	-
General Plant - All Other	389.2 UT	SG	1,171	2.32%	2.15%	27	25	(2)	(1)	(3)	(1)	(1)	(1)
General Plant - All Other	389.2 UT	UT	32,503	2.32%	2.15%	754	699	(55)	(40)	(95)	(55)	(40)	(95)
General Plant - All Other	389.2 WY	WY	74,342	2.01%	2.01%	1,491	1,494	3	(21)	(18)	-	-	-
General Plant - All Other	390 CA	CA	2,936,056	2.38%	1.71%	69,829	50,083	(19,746)	-	(19,746)	-	-	-
General Plant - All Other	390 ID	ID	10,530,869	2.12%	1.86%	222,839	195,936	(26,903)	(22,128)	(49,030)	-	-	-
General Plant - All Other	390 ID	SG	1,326,754	2.12%	1.86%	28,075	24,678	(3,397)	(2,788)	(6,185)	(1,427)	(1,171)	(2,598)
General Plant - All Other	390 ID	SO	712,206	2.12%	1.86%	15,071	13,247	(1,824)	(1,496)	(3,320)	(766)	(629)	(1,395)
General Plant - All Other	390 OR	OR	32,159,408	2.21%	1.98%	711,644	634,943	(76,701)	(37,751)	(114,451)	-	-	-
General Plant - All Other	390 OR	SG	2,897,547	2.21%	1.98%	64,119	57,371	(6,747)	(3,401)	(10,149)	(2,834)	(1,429)	(4,263)
General Plant - All Other	390 OR	SO	39,342,704	2.21%	1.98%	870,601	778,986	(91,615)	(46,183)	(137,799)	(38,480)	(19,398)	(57,878)
General Plant - All Other	390 OT	SG	374,091	2.06%	1.51%	7,721	5,647	(2,074)	-	(2,074)	(871)	-	(871)
General Plant - All Other	390 UT	CN	7,839,508	2.18%	2.06%	171,280	161,494	(9,786)	(41,716)	(51,502)	(4,777)	(20,363)	(25,140)
General Plant - All Other	390 UT	SG	2,093,476	2.18%	2.06%	45,739	43,126	(2,613)	(11,140)	(13,753)	(1,098)	(4,679)	(5,777)
General Plant - All Other	390 UT	SO	39,519,198	2.18%	2.06%	863,426	814,095	(49,331)	(210,293)	(259,624)	(20,720)	(88,328)	(109,048)
General Plant - All Other	390 UT	UT	38,830,771	2.18%	2.06%	848,385	802,717	(45,668)	(206,630)	(252,298)	(45,668)	(206,630)	(252,298)
General Plant - All Other	390 WA	SG	75,535	3.80%	2.52%	2,869	1,903	(965)	-	(965)	(405)	-	(405)
General Plant - All Other	390 WA	WA	10,894,083	3.80%	2.52%	413,748	274,627	(139,121)	-	(139,121)	-	-	-
General Plant - All Other	390 WY	SG	914,264	3.03%	2.61%	27,694	23,862	(3,831)	(6,022)	(9,853)	(1,609)	(2,529)	(4,139)
General Plant - All Other	390 WY	WY	13,172,144	3.03%	2.61%	398,991	345,013	(53,978)	(86,757)	(140,736)	-	-	-
Total General Plant - All Other			203,731,364	2.34%	2.08%	4,764,396	4,230,028	(534,368)	(676,395)	(1,210,763)	(118,712)	(345,196)	(463,908)
Total General Plant			449,572,820	4.40%	4.08%	19,761,135	18,358,851	(1,402,284)	(2,121,718)	(3,524,002)	(478,791)	(1,246,291)	(1,725,081)
Mining Plant	SE		238,286,179	3.67%	8.79%	8,750,045	20,944,312	12,194,267	(128,830)	12,065,437	5,130,556	(54,203)	5,076,353
Total Company - Depreciable Plant			22,869,363,406	2.54%	3.24%	582,443,595	743,256,789	160,813,194	(70,333,322)	90,479,871	70,463,058	(39,343,536)	31,119,522
Steam Production - Carbon	SG		120,084,309	3.05%	67.13%	3,662,198	80,614,396	76,952,198	(27,316,249)	49,635,949	32,322,036	(11,473,575)	20,848,461
Total Company - Less Carbon			22,749,279,097	2.54%	2.91%	578,781,397	662,642,393	83,860,996	(43,017,073)	40,843,922	38,141,022	(27,869,962)	10,271,061

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

PACIFICORP
 Depreciation Rate Comparison - Plant Balances as of December, 2013

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation		TOTAL COMPANY			WYOMING ALLOCATED			Allocation Factor Table		
			EXISTING	PROPOSED	EXISTING	PROPOSED	ORIGINAL FILING	STIPULATED	STIPULATED	ORIGINAL FILING	STIPULATED	STIPULATED			
							DIFFERENCE	Adjustments	DIFFERENCE	ALLOCATED	Adjustments	ALLOCATED			
Production Plant															
Steam Production	SG	6,108,552,080	2.26%	3.58%	137,945,075	218,930,804	80,985,729	(13,119,175)	67,866,554	12,866,413	(2,084,277)	10,782,135	CA	0.0000%	
Steam Production - Cholla	SSGCH	336,902,999	1.51%	2.88%	8,121,741	15,449,657	7,327,916	(640,061)	6,687,855	1,191,706	(101,688)	1,090,078	CN	7.4509%	
Steam Production - Carbon	SG	120,084,309	3.05%	67.13%	3,662,198	80,614,396	76,952,198	(27,316,249)	49,635,949	12,225,395	(4,339,803)	7,885,792	ID	0.0000%	
Steam Production - Water Rights		36,503,523											OR	0.0000%	
Hydro Production	SG	538,122,143	2.91%	3.62%	27,268,605	33,948,744	6,680,139	(2,217,094)	4,463,045	1,061,291	(352,235)	709,056	SE	17.7142%	
Other Production	SG	3,330,056,230	3.50%	3.27%	113,080,152	105,596,499	(7,483,653)	(2,464,126)	(9,947,779)	(1,188,947)	(391,482)	(1,580,429)	SG	15.8873%	
Other Production - Gadsby Peakers	SSGCT	83,587,219	3.32%	3.99%	2,774,825	3,332,766	557,941	(144,858)	413,083	88,999	(23,003)	65,996	SO	14.4372%	
Other Production - Water Rights		17,420,186											SSGCH	16.2634%	
Total Production Plant		11,071,228,687											SSGCT	15.8796%	
Total Production Plant - Depreciable		11,017,304,977	2.66%	4.16%	292,852,596	457,872,866	165,020,270	(45,901,563)	119,118,707	26,244,716	(7,292,489)	18,952,227	UT	0.0000%	
Transmission Plant	SG	5,360,444,224	1.91%	1.82%	100,500,315	95,705,376	(4,794,939)	(3,257,966)	(8,052,905)	(761,784)	(517,602)	(1,279,386)	WA	0.0000%	
Distribution Plant													WY	100.0000%	
Distribution	CA	331,412,734	2.91%	2.67%	6,724,725	6,171,346	(553,379)	1,141	(552,238)	-	-	-			
Distribution	OR	1,800,233,098	2.86%	2.54%	51,408,119	45,706,796	(5,701,323)	(218,031)	(5,919,354)	-	-	-			
Distribution	WA	414,312,516	3.13%	2.81%	12,981,304	11,646,261	(1,335,043)	(123,747)	(1,458,790)	-	-	-			
Distribution	WY	635,669,345	2.87%	2.84%	18,246,611	18,062,124	(184,487)	(1,358,393)	(1,542,880)	(184,487)	(1,358,393)	(1,542,880)			
Distribution	UT	2,524,656,040	2.52%	2.46%	63,524,102	62,029,227	(1,494,875)	(18,324,080)	(19,818,955)	-	-	-			
Distribution	ID	297,471,473	2.59%	2.27%	7,694,643	6,759,630	(935,013)	(1,228,603)	(2,163,616)	-	-	-			
Total Distribution		3,903,755,206	2.72%	2.54%	160,579,504	150,375,384	(10,204,120)	(21,140,339)	(31,344,459)	(184,487)	(1,358,393)	(1,542,880)			
General Plant - Vehicles *															
General Plant - Vehicles	392.1 CA	CA	668,807	7.89%	3.48%	52,773	23,274	(29,499)		(29,499)	-	-			
General Plant - Vehicles	392.1 CA	SG	159,467	7.89%	3.48%	12,583	5,549	(7,034)		(7,034)	-	-			
General Plant - Vehicles	392.1 ID	ID	1,685,882	6.66%	7.11%	112,265	119,866	7,601	(47,702)	(40,101)	-	-			
General Plant - Vehicles	392.1 ID	SG	552,076	6.66%	7.11%	36,764	39,253	2,489	(15,621)	(13,132)	995	(2,482)		(2,086)	
General Plant - Vehicles	392.1 OR	OR	9,772,343	7.63%	7.27%	745,154	710,449	(34,704)	(23,190)	(57,895)	-	-			
General Plant - Vehicles	392.1 OR	SG	682,209	7.63%	7.27%	52,019	49,597	(2,422)	(1,619)	(4,042)	(85)	(257)		(642)	
General Plant - Vehicles	392.1 OR	SO	470,991	7.63%	7.27%	35,914	34,241	(1,673)	(1,118)	(2,790)	(241)	(161)		(403)	
General Plant - Vehicles	392.1 OT	SG	459,186	6.42%	2.53%	29,462	11,598	(17,864)		(17,864)	(2,838)	-		(2,838)	
General Plant - Vehicles	392.1 UT	SE	128,866	7.07%	6.93%	9,111	8,930	(181)	(2,433)	(2,614)	(32)	(431)		(463)	
General Plant - Vehicles	392.1 UT	SG	2,446,693	7.07%	6.93%	172,985	169,556	(3,429)	(46,201)	(49,630)	(445)	(7,340)		(7,885)	
General Plant - Vehicles	392.1 UT	SO	1,613,206	7.07%	6.93%	114,056	111,795	(2,261)	(30,462)	(32,723)	(266)	(4,398)		(4,724)	
General Plant - Vehicles	392.1 UT	UT	9,673,376	7.07%	6.93%	683,922	670,365	(13,557)		(13,557)	(196,220)	-			(196,220)
General Plant - Vehicles	392.1 WA	SG	713,985	7.91%	5.60%	56,451	39,983	(16,468)		(16,468)	(2,616)	-			(2,616)
General Plant - Vehicles	392.1 WA	WA	1,683,994	7.91%	5.60%	133,145	94,304	(38,841)		(38,841)	-	-			
General Plant - Vehicles	392.1 WY	SG	1,853,905	7.34%	7.01%	136,112	129,959	(6,154)	(21,448)	(27,601)	(978)	(3,407)		(4,385)	
General Plant - Vehicles	392.1 WY	WY	2,834,019	7.34%	7.01%	208,072	198,665	(9,407)	(32,787)	(42,194)	(9,407)	(32,787)			(42,194)
General Plant - Vehicles	392.3 UT	SO	3,076,269	3.59%	3.42%	110,313	105,208	(5,105)	(28,133)	(33,238)	(37)	(4,062)			(4,799)
General Plant - Vehicles	392.5 CA	CA	797,625	5.63%	4.49%	44,885	35,813	(9,072)		(9,072)	-	-			
General Plant - Vehicles	392.5 CA	SG	164,303	5.63%	4.49%	9,246	7,377	(1,869)		(1,869)	(297)	-			(297)
General Plant - Vehicles	392.5 ID	ID	2,443,129	5.22%	5.73%	127,632	139,991	12,360	(34,021)	(21,661)	-	-			
General Plant - Vehicles	392.5 ID	SG	382,200	5.22%	5.73%	19,967	21,900	1,934	(5,322)	(3,389)	307	(846)			(538)
General Plant - Vehicles	392.5 OR	OR	9,616,255	5.05%	5.67%	485,727	545,242	59,515	(17,636)	41,879	-	-			
General Plant - Vehicles	392.5 OR	SG	992,358	5.05%	5.67%	50,125	56,267	6,142	(1,820)	4,322	976	(289)			687
General Plant - Vehicles	392.5 OT	SG	253,349	2.96%	2.10%	7,567	5,368	(2,199)		(2,199)	(49)	-			(349)
General Plant - Vehicles	392.5 UT	SE	199,475	5.41%	5.59%	10,797	11,151	353	(2,046)	(1,693)	63	(363)			(300)
General Plant - Vehicles	392.5 UT	SG	4,143,374	5.41%	5.59%	224,276	231,615	7,338	(42,508)	(35,170)	1,166	(6,753)			(5,588)
General Plant - Vehicles	392.5 UT	SO	776,182	5.41%	5.59%	42,014	43,389	1,375	(7,963)	(6,588)	198	(1,150)			(951)
General Plant - Vehicles	392.5 UT	UT	15,396,189	5.41%	5.59%	833,379	806,647	(27,268)	(157,955)	(130,687)	-	-			
General Plant - Vehicles	392.5 WA	SG	1,424,088	6.66%	5.07%	94,781	72,201	(22,580)		(22,580)	(3,587)	-			(3,587)
General Plant - Vehicles	392.5 WA	WA	2,643,534	6.66%	5.07%	175,942	134,027	(41,915)		(41,915)	-	-			
General Plant - Vehicles	392.5 WY	SG	1,873,720	6.80%	6.38%	127,386	119,543	(7,843)	(13,538)	(21,381)	(1,246)	(2,151)			(3,397)
General Plant - Vehicles	392.5 WY	WY	4,305,701	6.80%	6.38%	292,726	274,704	(18,022)	(31,110)	(49,132)	(18,022)	(31,110)			(49,132)
General Plant - Vehicles	392.9 CA	CA	437,317	2.69%	2.32%	11,752	10,146	(1,606)		(1,606)	-	-			
General Plant - Vehicles	392.9 CA	SG	13,876	2.69%	2.32%	373	322	(51)		(51)	(8)	-			(8)
General Plant - Vehicles	392.9 ID	SG	893,408	2.50%	2.73%	22,369	24,390	2,021	(569)	1,452	321	(90)			231
General Plant - Vehicles	392.9 ID	ID	49,887	2.50%	2.73%	1,249	1,362	113	(3,636)	(3,523)	-	-			
General Plant - Vehicles	392.9 OR	OR	3,191,788	2.45%	2.56%	78,277	81,710	3,433	(3,677)	(245)	-	-			
General Plant - Vehicles	392.9 OR	SG	132,522	2.45%	2.56%	3,250	3,393	143	(153)	(10)	23	(24)			(2)
General Plant - Vehicles	392.9 OR	SO	3,421	2.45%	2.56%	84	88	4	(4)	(0)	1	(1)			(0)
General Plant - Vehicles	392.9 UT	SE	45,180	2.57%	2.60%	1,159	1,175	15	(312)	(297)	3	(55)			(53)
General Plant - Vehicles	392.9 UT	SG	1,198,511	2.57%	2.60%	30,754	31,161	407	(8,275)	(7,868)	65	(1,315)			(1,250)
General Plant - Vehicles	392.9 UT	SO	474,168	2.57%	2.60%	12,167	12,328	161	(3,274)	(3,113)	23	(473)			(449)
General Plant - Vehicles	392.9 UT	UT	4,880,292	2.57%	2.60%	125,229	126,888	1,658	(33,696)	(32,038)	-	-			
General Plant - Vehicles	392.9 WA	SG	83,653	2.65%	2.38%	2,214	1,991	(223)		(223)	(35)	-			(35)
General Plant - Vehicles	392.9 WA	WA	685,566	2.65%	2.38%	18,143	16,316	(1,826)		(1,826)	-	-			
General Plant - Vehicles	392.9 WY	SG	569,316	3.37%	3.40%	19,177	19,357	180	(4,099)	(3,919)	29	(651)			(623)
General Plant - Vehicles	392.9 WY	WY	2,303,712	3.37%	3.40%	77,597	78,326	729	(16,585)	(15,856)	729	(16,585)			(15,856)
General Plant - Vehicles	392.9 OT	SG	7,844	2.18%	2.18%	171	171	(0)		(0)	(0)	-			(0)
General Plant - Vehicles	396.3 CA	CA	918,154	10.34%	7.20%	94,923	66,107	(28,816)		(28,816)	-	-			
General Plant - Vehicles	396.3 ID	SG	1,567,172	9.15%	12.04%	143,461	188,688	45,226	(2,920)	42,306	7,185	(464)			6,721
General Plant - Vehicles	396.3 ID	ID	66,834	9.15%	12.04%	6,118	8,047	1,929		1,929	(66,536)	-			
General Plant - Vehicles	396.3 OR	OR	6,104,847	9.71%	8.84%	592,583	539,668	(52,915)		(52,915)	(29,018)	-			
General Plant - Vehicles	396.3 OR	SG	60,453	9.71%	8.84%	5,868	5,344	(524)		(524)	(83)	38			(46)
General Plant - Vehicles	396.3 UT	SG	51,662	10.07%	9.86%	5,201	5,094	(107)		(107)	(17)	(145)			(162)
General Plant - Vehicles	396.3 UT	UT	5,429,736	10.07%	9.86%	546,602</									

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation		DIFFERENCE	Adjustments	DIFFERENCE	ALLOCATED		Allocation Factor Table	
			EXISTING	PROPOSED	EXISTING	PROPOSED				WY	Adjustments		WY
General Plant - Vehicles	396.3 WA	WA	1,370,946	9.69%	5.66%	132,871	77,596	(55,276)		(55,276)			
General Plant - Vehicles	396.3 WA	SG	61,879	10.37%	9.64%	6,419	5,965	(454)	(723)	(1,177)	(72)	(187)	
General Plant - Vehicles	396.3 WY	WY	2,569,556	10.37%	9.64%	266,551	247,705	(18,846)	(30,019)	(48,864)	(18,046)	(48,864)	
General Plant - Vehicles	396.7 CA	CA	3,051,020	5.60%	4.98%	170,993	151,941	(19,052)		(19,052)			
General Plant - Vehicles	396.7 ID	ID	6,468,406	3.87%	3.90%	250,428	252,268	1,839	(11,039)	(9,200)	-	-	
General Plant - Vehicles	396.7 ID	SG	879,645	3.87%	3.90%	34,056	34,306	250	(1,501)	(1,251)	40	(239)	
General Plant - Vehicles	396.7 OR	OR	24,441,728	5.39%	5.24%	1,317,716	1,280,747	(36,970)	(25,131)	(62,100)	-	-	
General Plant - Vehicles	396.7 OR	SG	1,513,765	5.39%	5.24%	81,611	79,321	(2,290)	(1,556)	(3,846)	(664)	(247)	
General Plant - Vehicles	396.7 OT	SG	2,250,062	2.71%	1.86%	60,947	41,933	(19,014)		(19,014)	(3,021)	(3,021)	
General Plant - Vehicles	396.7 UT	SE	45,854	6.84%	6.10%	3,135	2,797	(338)	(341)	(679)	(60)	(120)	
General Plant - Vehicles	396.7 UT	SG	13,051,444	6.84%	6.10%	892,419	796,138	(96,281)	(97,030)	(193,311)	(15,296)	(15,415)	
General Plant - Vehicles	396.7 UT	SO	1,046,883	6.84%	6.10%	71,583	63,860	(7,723)	(7,783)	(15,506)	(1,115)	(1,124)	
General Plant - Vehicles	396.7 UT	UT	37,298,792	6.84%	6.10%	2,550,381	2,275,226	(275,155)	(277,296)	(552,451)	-	(2,239)	
General Plant - Vehicles	396.7 WA	SG	415,484	6.81%	6.03%	28,282	25,054	(3,228)		(3,228)	(513)	(513)	
General Plant - Vehicles	396.7 WA	WA	5,630,534	6.81%	6.03%	383,268	339,521	(43,747)		(43,747)	-	-	
General Plant - Vehicles	396.7 WY	SG	19,993,847	5.19%	4.94%	1,038,116	987,696	(50,420)	(16,884)	(67,304)	(8,101)	(2,682)	
General Plant - Vehicles	396.7 WY	WY	12,635,403	5.19%	4.94%	656,053	624,189	(31,864)	(10,670)	(42,534)	(31,664)	(10,670)	
Total General Plant - Vehicles*			245,841,456	6.10%	5.75%	14,996,739	14,128,823	(867,916)	(1,445,323)	(2,313,239)	(110,179)	(178,322)	(289,201)
General Plant - All Other													
General Plant - All Other	399.2 ID	ID	4,733	2.01%	1.71%	95	81	(14)	(26)	(40)	-	-	
General Plant - All Other	399.2 UT	SG	1,171	2.32%	2.15%	27	25	(2)	(3)	(3)	(0)	(0)	
General Plant - All Other	399.2 WY	UT	32,503	2.32%	2.15%	754	699	(55)	(40)	(95)	-	-	
General Plant - All Other	399.2 WY	WY	74,342	2.01%	2.01%	1,491	1,494	3	(21)	(18)	3	(21)	
General Plant - All Other	390 CA	CA	2,936,056	2.38%	1.71%	69,829	50,083	(19,746)		(19,746)	-	-	
General Plant - All Other	390 ID	ID	10,530,869	2.12%	1.86%	222,839	195,936	(26,903)	(22,128)	(49,030)	-	-	
General Plant - All Other	390 ID	SG	1,326,754	2.12%	1.86%	28,075	24,678	(3,397)	(2,788)	(6,185)	(40)	(443)	
General Plant - All Other	390 ID	SO	712,206	2.12%	1.86%	15,071	13,247	(1,824)	(1,490)	(3,320)	(263)	(216)	
General Plant - All Other	390 OR	OR	32,159,408	2.21%	1.98%	711,644	634,943	(76,700)	(37,751)	(114,451)	-	-	
General Plant - All Other	390 OR	SG	2,897,547	2.21%	1.98%	64,119	57,371	(6,747)	(3,401)	(10,149)	(1,072)	(540)	
General Plant - All Other	390 OR	SO	39,342,704	2.21%	1.98%	870,601	778,986	(91,615)	(46,183)	(137,799)	(13,227)	(6,668)	
General Plant - All Other	390 OT	SG	374,091	2.08%	1.51%	7,721	5,647	(2,074)		(2,074)	(330)	(330)	
General Plant - All Other	390 UT	CN	7,839,508	2.18%	2.06%	171,280	161,494	(9,786)		(9,786)	(299)	(3,108)	
General Plant - All Other	390 UT	SG	2,093,476	2.18%	2.06%	45,739	43,126	(2,613)		(11,140)	(415)	(1,770)	
General Plant - All Other	390 UT	SO	39,519,198	2.18%	2.06%	863,426	814,095	(49,331)	(210,293)	(259,624)	(7,122)	(30,360)	
General Plant - All Other	390 UT	UT	38,830,771	2.18%	2.06%	848,385	802,717	(45,668)	(206,630)	(252,298)	-	-	
General Plant - All Other	390 WA	SG	75,535	3.80%	2.52%	2,869	1,903	(965)		(965)	(153)	(153)	
General Plant - All Other	390 WA	WA	10,894,083	3.80%	2.52%	413,748	274,627	(139,121)		(139,121)	-	-	
General Plant - All Other	390 WY	SG	914,264	3.03%	2.61%	27,694	23,862	(3,831)	(6,022)	(9,853)	(609)	(957)	
General Plant - All Other	390 WY	WY	13,172,144	3.03%	2.61%	398,991	345,013	(53,978)	(86,757)	(140,736)	(53,978)	(86,757)	
Total General Plant - All Other			203,731,364	2.34%	2.08%	4,764,396	4,230,028	(534,368)	(676,395)	(1,210,763)	(78,435)	(130,841)	(209,276)
Total General Plant			449,572,820	4.40%	4.08%	19,761,135	18,358,851	(1,402,284)	(2,121,718)	(3,524,002)	(189,114)	(309,162)	(498,476)
Mining Plant		SE	238,286,179	3.67%	8.79%	8,750,045	20,944,312	12,194,267	(128,830)	12,065,437	2,160,114	(22,821)	2,137,292
Total Company - Depreciable Plant			22,869,363,406	2.54%	3.24%	582,443,595	743,256,789	160,813,194	(72,550,416)	88,262,777	27,269,244	(9,500,467)	17,768,777
Steam Production - Carbon		SG	120,084,309	3.05%	67.13%	3,662,198	80,614,396	76,952,198	(27,316,249)	49,635,949	12,225,595	(4,339,803)	7,885,792
Total Company - Less Carbon			22,749,279,097	2.54%	2.91%	578,781,397	662,642,393	83,860,996	(45,234,167)	38,626,828	15,043,649	(5,160,664)	9,882,985

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

PACIFICORP
 Depreciation Rate Comparison - Plant Balances as of December, 2013

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation		TOTAL COMPANY			IDAHO ALLOCATED			Allocation Factor Table	
			EXISTING	PROPOSED	EXISTING	PROPOSED	ORIGINAL FILING	STIPULATED	STIPULATED	ORIGINAL FILING	STIPULATED	STIPULATED		
			DIFFERENCE	Adjustments	DIFFERENCE	ALLOCATED	Adjustments	ALLOCATED						
Production Plant														
Steam Production	SG	6,108,552,080	2.26%	3.58%	137,945,075	218,930,804	80,985,729	(13,119,175)	67,866,554	4,571,547	(740,562)	3,830,985	CA	0.0000%
Steam Production - Cholla	SSGCH	136,902,995	1.51%	2.88%	8,121,741	15,449,657	7,327,916	(640,061)	6,687,855	413,652	(36,131)	377,521	CN	3.8582%
Steam Production - Carbon	SG	120,084,309	3.05%	67.13%	3,662,198	80,614,396	76,952,198	(27,316,249)	49,635,949	4,343,159	(1,541,969)	2,801,890	ID	100.0000%
Steam Production - Water Rights		36,503,523											OR	0.0000%
Hydro Production	SG	538,122,143	2.91%	3.62%	27,368,605	33,948,744	6,680,139	(2,217,094)	4,463,045	377,886	(125,152)	251,934	SE	6.2744%
Other Production	SG	3,330,056,230	3.50%	3.27%	113,080,152	105,596,499	(7,483,653)	(2,464,126)	(9,947,779)	(422,143)	(139,097)	(561,540)	SG	5.6449%
Other Production - Gadsby Peakers	SSGCT	83,587,219	3.32%	3.99%	2,774,825	3,332,766	557,941	(144,858)	413,083	33,000	(8,594)	24,507	SSGCH	5.6449%
Other Production - Water Rights		17,420,186											SSGCT	5.9326%
Total Production Plant		11,671,228,687											UT	0.0000%
Total Production Plant - Depreciable		11,017,304,977	2.66%	4.16%	292,852,596	457,872,866	165,020,270	(45,901,563)	119,118,707	9,316,011	(2,591,505)	6,725,297	WA	0.0000%
													WY	0.0000%
Transmission Plant	SG	5,560,444,224	1.91%	1.82%	100,500,315	95,705,376	(4,794,939)	(3,257,966)	(8,052,905)	(270,869)	(183,908)	(454,577)		
Distribution Plant														
Distribution	CA	231,412,734	2.91%	2.67%	6,724,725	6,171,346	(553,379)	1,141	(552,238)	-	-	-		
Distribution	OR	1,800,233,098	2.86%	2.54%	51,408,119	45,706,796	(5,701,323)	(218,031)	(5,919,354)	-	-	-		
Distribution	WA	414,312,516	3.13%	2.81%	12,981,304	11,646,261	(1,335,043)	(123,774)	(1,458,817)	-	-	-		
Distribution	WY	635,669,345	2.87%	2.84%	18,246,611	18,002,124	(244,487)	(1,538,393)	(1,542,880)	-	-	-		
Distribution	UT	2,124,656,040	2.52%	2.46%	63,524,102	60,029,227	(1,494,875)	(18,324,080)	(19,818,955)	-	-	-		
Distribution	ID	797,471,473	2.77%	2.77%	7,694,641	6,719,610	(975,031)	(1,278,603)	(2,161,616)	(935,813)	(1,228,603)	(2,161,616)		
Total Distribution		5,903,755,206	2.72%	2.54%	160,579,504	150,375,384	(10,204,120)	(21,140,339)	(31,344,459)	(935,813)	(1,228,603)	(2,161,616)		
General Plant - Vehicles *														
General Plant - Vehicles	321.1 CA	CA	668,807	7.89%	3.48%	52,773	23,274	(29,499)		(29,499)	-	-		
General Plant - Vehicles	321.1 CA	SG	159,467	7.89%	3.48%	12,583	5,549	(7,034)		(7,034)	(97)	(397)		
General Plant - Vehicles	321.1 ID	ID	1,685,882	6.66%	7.11%	112,265	119,866	7,601	(47,702)	(40,101)	7,601	(47,702)	(40,101)	
General Plant - Vehicles	321.1 ID	SG	552,076	6.66%	7.11%	36,764	39,253	2,489	(15,621)	(13,132)	41	(882)	(741)	
General Plant - Vehicles	321.1 OR	OR	9,772,343	7.63%	7.27%	745,154	710,449	(34,704)	(23,190)	(57,895)	-	-	-	
General Plant - Vehicles	321.1 OR	SG	682,209	7.63%	7.27%	52,019	49,597	(2,422)	(1,619)	(4,042)	(37)	(91)	(228)	
General Plant - Vehicles	321.1 OR	SO	470,991	7.63%	7.27%	35,914	34,241	(1,673)	(1,118)	(2,790)	(92)	(62)	(154)	
General Plant - Vehicles	321.1 OT	SG	459,186	6.42%	2.53%	29,462	11,598	(17,864)		(17,864)	(1,008)	-	(1,008)	
General Plant - Vehicles	321.1 UT	SE	128,866	7.07%	6.93%	9,111	8,930	(181)	(2,433)	(2,614)	(31)	(153)	(164)	
General Plant - Vehicles	321.1 UT	SG	2,446,693	7.07%	6.93%	172,985	169,556	(3,429)	(46,201)	(49,630)	(94)	(2,608)	(2,802)	
General Plant - Vehicles	321.1 UT	SO	1,613,206	7.07%	6.93%	114,056	111,795	(2,261)	(30,462)	(32,723)	(25)	(1,680)	(1,805)	
General Plant - Vehicles	321.1 UT	UT	9,673,376	7.07%	6.93%	683,922	670,345	(13,577)		(196,220)	-	-	-	
General Plant - Vehicles	321.1 WA	SG	713,985	7.91%	5.60%	56,451	39,983	(16,468)		(16,468)	(930)	-	(930)	
General Plant - Vehicles	321.1 WA	WA	1,683,994	7.91%	5.60%	133,145	94,304	(38,841)		(38,841)	-	-	-	
General Plant - Vehicles	321.1 WY	SG	1,853,905	7.34%	7.01%	136,112	129,559	(6,553)	(21,448)	(27,601)	(47)	(1,211)	(1,558)	
General Plant - Vehicles	321.1 WY	WY	2,834,019	7.34%	7.01%	208,072	198,665	(9,407)	(32,787)	(42,194)	-	-	-	
General Plant - Vehicles	321.3 UT	SO	3,076,269	3.59%	3.42%	110,313	105,208	(5,105)	(28,133)	(33,238)	(282)	(1,551)	(1,833)	
General Plant - Vehicles	321.5 CA	CA	797,625	5.63%	4.49%	44,885	35,813	(9,072)		(9,072)	-	-	-	
General Plant - Vehicles	321.5 CA	SG	164,303	5.63%	4.49%	9,246	7,377	(1,869)		(1,869)	(05)	-	(105)	
General Plant - Vehicles	321.5 ID	ID	2,443,129	5.22%	5.73%	127,632	139,991	12,360	(34,021)	(21,661)	12,360	(34,021)	(21,661)	
General Plant - Vehicles	321.5 ID	SG	382,200	5.22%	5.73%	19,967	21,900	1,934	(5,322)	(3,389)	09	(300)	(191)	
General Plant - Vehicles	321.5 OR	OR	9,616,255	5.05%	5.67%	485,727	545,242	59,515	(17,636)	41,879	-	-	-	
General Plant - Vehicles	321.5 OR	SG	992,358	5.05%	5.67%	50,125	56,267	6,142	(1,820)	4,322	347	(103)	244	
General Plant - Vehicles	321.5 OT	SG	253,349	2.96%	2.10%	7,567	5,368	(2,199)		(2,199)	(24)	-	(124)	
General Plant - Vehicles	321.5 UT	SE	199,475	5.41%	5.59%	10,797	11,151	353	(2,046)	(1,693)	22	(128)	(106)	
General Plant - Vehicles	321.5 UT	SG	4,143,374	5.41%	5.59%	224,276	231,615	7,338	(42,508)	(35,170)	414	(2,400)	(1,985)	
General Plant - Vehicles	321.5 UT	SO	776,182	5.41%	5.59%	42,014	43,389	1,375	(7,963)	(6,588)	76	(439)	(363)	
General Plant - Vehicles	321.5 UT	UT	15,396,189	5.41%	5.59%	833,379	806,647	(26,732)	(157,955)	(130,687)	-	-	-	
General Plant - Vehicles	321.5 WA	SG	1,424,088	6.66%	5.07%	94,781	72,201	(22,580)		(22,580)	(1,275)	-	(1,275)	
General Plant - Vehicles	321.5 WA	WA	2,643,534	6.66%	5.07%	175,942	134,027	(41,915)		(41,915)	-	-	-	
General Plant - Vehicles	321.5 WY	SG	1,873,720	6.80%	6.38%	127,386	119,543	(7,843)	(13,538)	(21,381)	(443)	(764)	(1,207)	
General Plant - Vehicles	321.5 WY	WY	4,305,701	6.80%	6.38%	292,726	274,704	(18,022)	(31,110)	(49,132)	-	-	-	
General Plant - Vehicles	321.9 CA	CA	437,317	2.69%	2.32%	11,752	10,146	(1,606)		(1,606)	-	-	-	
General Plant - Vehicles	321.9 CA	SG	13,876	2.69%	2.32%	373	322	(51)		(51)	(3)	-	(3)	
General Plant - Vehicles	321.9 ID	SG	893,408	2.50%	2.73%	22,369	24,390	2,021	(569)	1,452	114	(32)	82	
General Plant - Vehicles	321.9 ID	ID	49,887	2.50%	2.73%	1,249	1,362	113	(3,636)	(3,523)	13	(3,636)	(3,523)	
General Plant - Vehicles	321.9 OR	OR	3,191,788	2.45%	2.56%	78,277	81,710	3,433	(3,677)	(245)	-	-	-	
General Plant - Vehicles	321.9 OR	SG	132,522	2.45%	2.56%	3,250	3,393	143	(153)	(10)	8	(9)	(1)	
General Plant - Vehicles	321.9 OR	SO	3,421	2.45%	2.56%	84	88	4	(4)	(0)	0	(0)	(0)	
General Plant - Vehicles	321.9 UT	SE	45,180	2.57%	2.60%	1,159	1,175	15	(312)	(297)	1	(20)	(19)	
General Plant - Vehicles	321.9 UT	SG	1,198,511	2.57%	2.60%	30,754	31,161	407	(8,275)	(7,868)	23	(467)	(444)	
General Plant - Vehicles	321.9 UT	SO	474,168	2.57%	2.60%	12,167	12,328	161	(3,274)	(3,113)	9	(181)	(172)	
General Plant - Vehicles	321.9 UT	UT	4,880,292	2.57%	2.60%	125,229	126,888	1,658	(33,696)	(32,038)	-	-	-	
General Plant - Vehicles	321.9 WA	SG	83,653	2.65%	2.38%	2,214	1,991	(223)		(223)	(13)	-	(13)	
General Plant - Vehicles	321.9 WA	WA	685,566	2.65%	2.38%	18,143	16,316	(1,826)		(1,826)	-	-	-	
General Plant - Vehicles	321.9 WY	SG	569,316	3.37%	3.40%	19,177	19,357	180	(4,099)	(3,919)	10	(231)	(221)	
General Plant - Vehicles	321.9 WY	WY	2,303,712	3.37%	3.40%	77,597	78,326	729	(16,585)	(15,856)	-	-	-	
General Plant - Vehicles	321.9 OT	SG	7,844	2.18%	2.18%	171	171	(0)		(0)	-	-	(0)	
General Plant - Vehicles	321.9 CA	CA	918,154	10.34%	7.20%	94,923	66,107	(28,816)		(28,816)	-	-	-	
General Plant - Vehicles	321.9 ID	SG	1,567,172	9.15%	12.04%	143,461	188,688	45,226	(2,920)	42,306	2,553	(165)	2,388	
General Plant - Vehicles	321.9 ID	ID	66,834	9.15%	12.04%	6,118	8,047	1,929	(68,465)	(66,536)	1,929	(68,465)	(66,536)	
General Plant - Vehicles	321.9 OR	OR	6,104,847	9.71%	8.84%	592,383	539,668	(52,715)	(52,915)	23,896	(29,018)	-	-	
General Plant - Vehicles	321.9 OR	SG	60,453	9.71%	8.84%	5,868	5,344	(524)		(524)	(30)	13	(16)	
General Plant - Vehicles	321.9 UT	SG	51,662	10.07%	9.86%	5,201	5,094	(107)	(910)	(1,017)	(6)	(51)	(57)	

Source: Factors from December 2011 Semi-Annual Report - 2010 Protocol and 13 Month

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation		DIFFERENCE	Adjustments	DIFFERENCE	ALLOCATED		Allocation Factor Table	
			EXISTING	PROPOSED	EXISTING	PROPOSED				ID	Adjustments		ID
General Plant - Vehicles	396.3	UT	5,429,736	10.07%	9.86%	546,602	535,372	(11,230)	(95,613)	(106,843)	-	-	-
General Plant - Vehicles	396.3	WA	58,134	9.69%	5.06%	5,634	3,290	(2,344)	-	(2,344)	(132)	-	(132)
General Plant - Vehicles	396.3	WA	1,370,946	9.69%	5.06%	132,871	77,596	(55,276)	-	(55,276)	-	-	-
General Plant - Vehicles	396.3	WY	61,879	10.37%	9.64%	6,419	5,865	(554)	(723)	(1,177)	(26)	(41)	(66)
General Plant - Vehicles	396.3	WY	2,569,556	10.37%	9.64%	266,551	247,705	(18,846)	(30,019)	(48,864)	-	-	-
General Plant - Vehicles	396.2	CA	3,051,020	5.60%	4.98%	170,993	151,941	(19,052)	-	(19,052)	-	-	-
General Plant - Vehicles	396.7	ID	6,468,406	3.87%	3.90%	250,428	252,268	1,839	(11,039)	(9,200)	1,339	(11,039)	(9,200)
General Plant - Vehicles	396.7	ID	879,645	3.87%	3.90%	34,056	34,306	250	(1,501)	(1,251)	14	(85)	(71)
General Plant - Vehicles	396.7	OR	24,441,728	5.39%	5.24%	1,317,716	1,280,747	(36,970)	(25,131)	(62,100)	-	-	-
General Plant - Vehicles	396.7	OR	1,513,765	5.39%	5.24%	81,611	79,321	(2,290)	(1,556)	(3,846)	(129)	(88)	(217)
General Plant - Vehicles	396.7	OT	2,250,062	2.71%	1.86%	60,947	41,933	(19,014)	-	(19,014)	-	-	(1,073)
General Plant - Vehicles	396.7	UT	45,854	6.84%	6.10%	3,135	2,797	(338)	(341)	(679)	(21)	(21)	(43)
General Plant - Vehicles	396.7	UT	13,051,444	6.84%	6.10%	892,419	796,138	(96,281)	(97,030)	(193,311)	(5,055)	(5,477)	(10,912)
General Plant - Vehicles	396.7	UT	1,046,883	6.84%	6.10%	71,583	63,860	(7,723)	(7,783)	(15,506)	(26)	(429)	(855)
General Plant - Vehicles	396.7	UT	37,298,792	6.84%	6.10%	2,550,381	2,275,226	(275,155)	(277,296)	(552,451)	-	-	-
General Plant - Vehicles	396.7	WA	415,484	6.81%	6.03%	28,282	25,054	(3,228)	-	(3,228)	-	-	(182)
General Plant - Vehicles	396.7	WA	5,630,534	6.81%	6.03%	383,208	339,521	(43,687)	-	(43,687)	-	-	-
General Plant - Vehicles	396.7	WY	19,993,847	5.19%	4.94%	1,038,116	987,696	(50,420)	(16,884)	(67,304)	(2,146)	(953)	(3,799)
General Plant - Vehicles	396.7	WY	12,635,403	5.19%	4.94%	656,053	624,189	(31,864)	(10,670)	(42,534)	-	-	-
Total General Plant - Vehicles*			245,841,456	6.10%	5.75%	14,996,739	14,128,823	(867,916)	(1,445,323)	(2,313,239)	11,891	(185,471)	(173,580)
General Plant - All Other													
General Plant - All Other	399.2	ID	4,733	2.01%	1.71%	95	81	(14)	(26)	(40)	(14)	(26)	(40)
General Plant - All Other	399.2	UT	1,171	2.32%	2.15%	27	25	(2)	(1)	(3)	(0)	(0)	(0)
General Plant - All Other	399.2	UT	32,503	2.32%	2.15%	754	699	(55)	(40)	(95)	-	-	-
General Plant - All Other	399.2	WY	74,342	2.01%	2.01%	1,491	1,494	3	(21)	(18)	-	-	-
General Plant - All Other	390	CA	2,936,056	2.38%	1.71%	69,829	50,083	(19,746)	-	(19,746)	-	-	-
General Plant - All Other	390	ID	10,530,869	2.12%	1.86%	222,839	195,936	(26,903)	(22,128)	(49,030)	(26,903)	(22,128)	(49,030)
General Plant - All Other	390	ID	1,326,754	2.12%	1.86%	28,075	24,678	(3,397)	(2,788)	(6,185)	(92)	(157)	(349)
General Plant - All Other	390	ID	712,206	2.12%	1.86%	15,071	13,247	(1,824)	(1,496)	(3,320)	(01)	(83)	(183)
General Plant - All Other	390	OR	32,159,408	2.21%	1.98%	711,644	634,943	(76,700)	(37,751)	(114,451)	-	-	-
General Plant - All Other	390	OR	2,897,547	2.21%	1.98%	64,119	57,371	(6,747)	(3,401)	(10,149)	(81)	(192)	(573)
General Plant - All Other	390	OR	39,342,704	2.21%	1.98%	870,601	778,986	(91,615)	(46,183)	(137,799)	(5,852)	(2,547)	(7,599)
General Plant - All Other	390	OT	374,091	2.06%	1.51%	7,721	5,647	(2,074)	-	(2,074)	(17)	-	(117)
General Plant - All Other	390	UT	7,839,508	2.18%	2.06%	171,280	161,494	(9,786)	(41,716)	(51,502)	(78)	(1,609)	(1,987)
General Plant - All Other	390	UT	2,093,476	2.18%	2.06%	45,739	43,126	(2,613)	(11,140)	(13,753)	(48)	(629)	(770)
General Plant - All Other	390	UT	39,519,198	2.18%	2.06%	863,426	814,095	(49,331)	(210,293)	(259,624)	(2,720)	(11,597)	(14,318)
General Plant - All Other	390	UT	38,830,771	2.18%	2.06%	848,385	802,717	(45,668)	(206,630)	(252,298)	-	-	-
General Plant - All Other	390	WA	75,535	3.80%	2.52%	2,869	1,903	(966)	-	(965)	(54)	-	(54)
General Plant - All Other	390	WA	10,894,083	3.80%	2.52%	413,748	274,627	(139,121)	-	(139,121)	-	-	-
General Plant - All Other	390	WY	914,264	3.03%	2.61%	27,694	23,802	(3,891)	(6,022)	(9,853)	(16)	(340)	(556)
General Plant - All Other	390	WY	15,172,144	3.03%	2.61%	398,991	345,013	(53,978)	(86,757)	(140,736)	-	-	-
Total General Plant - All Other			203,731,364	2.34%	2.08%	4,764,396	4,230,028	(534,368)	(676,395)	(1,210,763)	(36,276)	(39,307)	(75,584)
Total General Plant			449,572,820	4.40%	4.08%	19,761,135	18,358,851	(1,402,284)	(2,121,718)	(3,524,002)	(24,385)	(224,779)	(249,164)
Mining Plant		SE	238,286,179	3.67%	8.79%	8,750,045	20,944,312	12,194,267	(128,830)	12,065,437	765,114	(8,083)	757,031
Total Company - Depreciable Plant			22,869,363,406	2.54%	3.24%	582,443,595	743,256,789	160,813,194	(72,550,416)	88,262,777	8,851,849	(4,236,878)	4,614,970
Steam Production - Carbon		SG	120,084,309	3.05%	67.13%	3,662,198	80,614,396	76,952,198	(27,316,249)	49,635,949	4,343,859	(1,541,969)	2,801,890
Total Company - Less Carbon			22,749,279,097	2.54%	2.91%	578,781,397	662,642,393	83,869,996	(45,234,167)	38,626,828	4,507,889	(2,694,909)	1,813,081

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