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IDAHO PUBLIC
UTILITIES COMMISSION

Case No. PAC-E-18-08

Exhibit No. 3

Witness: Steven R. McDougal

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Steven R. McDougal

September 2018

PACIFIC CORP
 Depreciation Rate Comparison - Plant Balances as of December, 2020

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation		DIFFERENCE	ALLOCATED ID
			EXISTING	PROPOSED	EXISTING	PROPOSED		
Production Plant								
Steam Production	SG	7,224,199,492	3.40%	5.80%	245,923,367	419,112,432	173,189,065	10,773,430
Steam Production - Water Rights	SG	35,638,063	3.01%	3.06%	29,943,661	30,467,681	524,020	32,597
Hydro Production	SG	995,097,431	3.21%	4.02%	163,112,102	203,786,985	40,674,883	2,530,229
Other Production		5,075,636,837						
Other Production - Water Rights		32,709,325						
Total Production Plant		13,363,281,147						
Total Production Plant - Depreciable		13,294,933,760	3.30%	4.91%	438,973,730	653,387,998	214,414,268	13,336,256
Transmission Plant								
	SG	7,376,654,756	1.77%	1.90%	130,436,713	158,796,277	28,359,564	562,266
Distribution Plant								
Distribution	CA	280,326,706	2.67%	2.70%	7,472,463	7,570,061	97,598	-
Distribution	OR	2,243,678,194	2.52%	2.57%	56,492,130	57,702,243	1,210,113	-
Distribution	WA	526,113,490	2.76%	2.74%	14,526,469	14,411,610	(114,859)	-
Distribution	WY	783,969,878	2.97%	2.79%	23,248,951	21,881,003	(1,367,948)	-
Distribution	UT	3,160,310,244	2.62%	2.63%	82,950,370	83,098,150	147,780	-
Distribution	ID	386,446,632	2.71%	2.63%	10,453,988	10,163,756	(290,232)	(290,232)
Total Distribution		7,380,844,443	2.64%	2.64%	195,144,371	194,826,823	(317,548)	(290,232)
General Plant - Vehicles *								
General Plant - Vehicles	CA	852,236	3.48%	8.63%	29,658	73,548	43,890	-
General Plant - Vehicles	SG	304,035	3.48%	8.63%	10,580	26,238	15,658	974
General Plant - Vehicles	ID	2,295,198	4.28%	8.73%	98,234	200,371	102,136	102,136
General Plant - Vehicles	OR	768,932	4.28%	8.73%	32,910	67,128	34,217	2,129
General Plant - Vehicles	SG	7,689,181	7.04%	6.43%	541,318	494,414	(46,904)	-
General Plant - Vehicles	OR	857,171	7.04%	6.43%	60,345	55,116	(5,229)	(325)
General Plant - Vehicles	SO	255,789	7.04%	6.43%	18,008	16,447	(1,560)	(93)
General Plant - Vehicles	SG	409,796	2.53%	3.82%	10,368	15,654	5,286	329
General Plant - Vehicles	SE	251,862	5.04%	8.92%	12,684	22,466	9,782	632
General Plant - Vehicles	SG	3,051,700	5.04%	8.92%	153,806	272,212	118,406	7,368
General Plant - Vehicles	SO	2,635,088	5.04%	8.92%	132,808	235,050	102,241	6,086
General Plant - Vehicles	UT	10,010,742	5.04%	8.92%	504,541	892,958	388,417	-
General Plant - Vehicles	SG	608,194	5.60%	2.90%	34,059	17,638	(16,421)	(1,022)
General Plant - Vehicles	WA	1,022,424	5.60%	2.90%	57,256	29,650	(27,605)	-
General Plant - Vehicles	SG	2,079,440	5.85%	8.78%	121,647	182,575	60,928	3,790
General Plant - Vehicles	WY	2,585,714	5.85%	8.78%	151,264	227,026	75,761	-
General Plant - Vehicles	SO	1,860,982	2.51%	6.23%	46,711	115,939	69,229	4,121
General Plant - Vehicles	CA	793,720	4.49%	5.31%	35,638	42,147	6,509	-
General Plant - Vehicles	SG	204,130	4.99%	5.31%	9,165	10,839	1,674	104
General Plant - Vehicles	ID	4,350,629	4.34%	5.19%	188,626	225,808	36,962	36,962
General Plant - Vehicles	SG	779,534	4.34%	5.19%	33,832	40,458	6,626	412
General Plant - Vehicles	OR	11,812,885	5.48%	5.51%	647,346	650,890	3,544	-
General Plant - Vehicles	SG	1,109,492	5.48%	5.51%	60,800	61,133	333	21
General Plant - Vehicles	SG	236,400	2.10%	3.50%	4,964	8,274	3,310	206
General Plant - Vehicles	SE	219,289	4.56%	6.38%	10,000	13,991	3,991	258
General Plant - Vehicles	SG	3,608,320	4.56%	6.38%	164,539	230,211	65,671	4,085
General Plant - Vehicles	SO	1,475,100	4.56%	6.38%	67,265	94,111	26,847	1,598
General Plant - Vehicles	UT	18,540,989	4.56%	6.38%	845,469	1,182,915	337,446	-
General Plant - Vehicles	SG	1,563,941	5.07%	3.43%	79,292	53,643	(25,649)	(1,596)
General Plant - Vehicles	WA	3,133,469	5.07%	3.43%	158,867	107,478	(51,389)	-
General Plant - Vehicles	SG	3,120,067	5.66%	6.86%	176,596	214,037	37,441	2,329
General Plant - Vehicles	WY	5,012,276	5.66%	6.86%	283,695	343,842	60,147	-
General Plant - Vehicles	CA	454,745	2.32%	2.68%	10,550	12,187	1,637	-
General Plant - Vehicles	SG	13,637	2.32%	2.68%	316	365	49	3
General Plant - Vehicles	SG	63,528	2.28%	2.44%	1,448	1,550	102	6
General Plant - Vehicles	ID	1,481,990	2.28%	2.44%	33,789	36,161	2,371	2,371
General Plant - Vehicles	OR	3,355,388	2.44%	2.72%	81,871	91,287	9,395	-
General Plant - Vehicles	SG	153,214	2.44%	2.72%	3,738	4,167	429	27
General Plant - Vehicles	SO	3,491	2.44%	2.72%	85	95	10	1
General Plant - Vehicles	SE	43,182	1.91%	3.47%	825	1,498	674	44
General Plant - Vehicles	SG	1,306,628	1.91%	3.47%	24,957	45,340	20,383	1,268

PACIFIC CORP
 Depreciation Rate Comparison - Plant Balances as of December, 2020

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation		ALLOCATED ID	
			EXISTING	PROPOSED	EXISTING	PROPOSED		DIFFERENCE
General Plant - Vehicles	392.9 UT	1,517,293	1.91%	3.47%	28,980	52,650	23,670	1,409
General Plant - Vehicles	392.9 UT	5,800,349	1.91%	3.47%	110,787	201,272	90,485	-
General Plant - Vehicles	392.9 WA	83,243	2.38%	2.29%	1,981	1,906	(75)	(5)
General Plant - Vehicles	392.9 WA	620,650	2.38%	2.29%	14,771	14,213	(559)	-
General Plant - Vehicles	392.9 WY	592,972	2.68%	3.07%	15,892	18,204	2,313	144
General Plant - Vehicles	392.9 WY	3,220,759	2.68%	3.07%	86,316	98,877	12,561	-
General Plant - Vehicles	392.9 OT	6,433	2.18%	1.65%	140	106	(34)	(2)
General Plant - Vehicles	396.3 CA	1,447,080	7.20%	12.21%	104,190	176,689	72,499	-
General Plant - Vehicles	396.3 ID	94,951	7.67%	11.95%	7,283	11,347	4,064	253
General Plant - Vehicles	396.3 ID	2,987,665	7.67%	11.95%	229,154	357,026	127,872	127,872
General Plant - Vehicles	396.3 OR	12,083,235	9.23%	9.31%	1,115,283	1,124,949	9,667	-
General Plant - Vehicles	396.3 OR	82,388	9.23%	9.31%	7,604	7,670	66	4
General Plant - Vehicles	396.3 UT	110,980	8.10%	10.55%	8,989	11,708	2,719	169
General Plant - Vehicles	396.3 UT	1,450,283	8.10%	10.55%	117,473	153,005	35,532	2,115
General Plant - Vehicles	396.3 UT	14,569,513	8.10%	10.55%	1,180,131	1,537,084	356,953	-
General Plant - Vehicles	396.3 UT	76,764	5.66%	9.49%	4,345	7,285	2,940	183
General Plant - Vehicles	396.3 WA	2,348,544	5.66%	9.49%	132,928	222,877	89,949	-
General Plant - Vehicles	396.3 WA	4,408,344	8.47%	14.89%	373,387	656,402	283,016	-
General Plant - Vehicles	396.7 CA	2,265,611	4.98%	5.99%	112,827	126,648	13,820	-
General Plant - Vehicles	396.7 ID	6,717,318	3.73%	5.39%	250,556	362,063	111,507	-
General Plant - Vehicles	396.7 ID	1,069,121	3.73%	5.39%	39,878	57,626	17,747	1,104
General Plant - Vehicles	396.7 OR	22,854,375	5.14%	5.20%	1,174,715	1,188,428	13,713	-
General Plant - Vehicles	396.7 OR	1,524,457	1.86%	2.66%	78,357	79,272	915	57
General Plant - Vehicles	396.7 OT	1,943,963	1.86%	2.66%	36,158	51,709	15,552	967
General Plant - Vehicles	396.7 UT	382,959	5.36%	6.09%	20,527	23,322	2,796	181
General Plant - Vehicles	396.7 UT	13,090,861	5.36%	6.09%	701,670	797,233	95,563	5,945
General Plant - Vehicles	396.7 UT	3,825,432	5.36%	6.09%	205,043	232,969	27,926	1,662
General Plant - Vehicles	396.7 UT	35,912,226	5.36%	6.09%	1,924,895	2,187,055	262,159	-
General Plant - Vehicles	396.7 WA	465,312	6.03%	9.33%	28,058	18,287	(9,772)	(608)
General Plant - Vehicles	396.7 WA	5,846,223	6.03%	9.33%	352,527	229,757	(122,771)	-
General Plant - Vehicles	396.7 WY	24,392,855	4.86%	5.80%	1,185,493	1,414,786	229,293	14,263
General Plant - Vehicles	396.7 WY	14,896,522	4.86%	5.80%	723,971	863,998	140,027	-
Total General Plant - Vehicles*		287,063,409	5.33%	6.52%	15,314,391	18,703,259	3,388,868	441,464
General Plant - All Other								
General Plant - All Other	389.2 ID	4,646	1.17%	1.70%	54	79	25	25
General Plant - All Other	389.2 UT	1,183	2.03%	2.05%	24	24	0	0
General Plant - All Other	389.2 UT	80,996	1.88%	2.05%	1,644	1,660	16	-
General Plant - All Other	389.2 WY	74,246	1.98%	1.88%	1,470	1,396	(74)	-
General Plant - All Other	390 CA	3,012,931	1.71%	1.99%	51,520	59,997	8,477	-
General Plant - All Other	390 CA	456,255	1.71%	1.99%	7,802	9,079	1,278	-
General Plant - All Other	390 ID	12,477,686	1.65%	1.84%	205,883	229,225	23,342	23,342
General Plant - All Other	390 ID	1,446,832	1.65%	1.84%	23,873	26,622	2,749	171
General Plant - All Other	390 ID	779,213	1.65%	1.84%	12,857	14,338	1,481	88
General Plant - All Other	390 OR	33,518,026	1.86%	2.08%	623,435	702,170	78,735	-
General Plant - All Other	390 OR	2,963,511	1.86%	2.08%	55,121	61,641	6,520	406
General Plant - All Other	390 OR	49,771,365	1.86%	2.08%	925,747	1,035,244	109,497	6,518
General Plant - All Other	390 UT	363,676	1.51%	1.76%	5,492	6,401	909	57
General Plant - All Other	390 UT	8,374,998	1.53%	2.55%	128,137	213,562	85,425	3,529
General Plant - All Other	390 UT	2,387,110	1.53%	2.55%	36,523	60,871	24,349	1,515
General Plant - All Other	390 UT	40,099,508	1.53%	2.55%	613,522	1,022,537	409,015	24,349
General Plant - All Other	390 UT	45,382,211	1.53%	2.55%	694,348	1,155,442	461,094	-
General Plant - All Other	390 WA	1,041,182	1.53%	2.55%	15,930	26,550	10,620	687
General Plant - All Other	390 WA	92,763	2.52%	2.08%	2,338	1,929	(408)	(25)
General Plant - All Other	390 WA	1,488,037	2.52%	2.08%	37,499	30,951	(6,547)	-
General Plant - All Other	390 WA	11,467,860	2.52%	2.08%	239,991	239,453	(538)	-
General Plant - All Other	390 WY	860,033	1.95%	2.55%	16,771	21,931	5,160	321
General Plant - All Other	390 WY	132,386	1.95%	2.55%	2,582	3,376	794	-
General Plant - All Other	390 WY	17,893,960	1.95%	2.55%	348,933	456,770	107,837	-
Total General Plant - All Other		234,170,613	1.75%	2.30%	4,100,495	5,381,250	1,280,755	60,981

PACIFIC CORP
 Depreciation Rate Comparison - Plant Balances as of December, 2020

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation		ALLOCATED ID
			EXISTING	PROPOSED	EXISTING	PROPOSED	
Total General Plant		521,234,022	3.72%	4.62%	19,414,887	24,064,509	502,445
Total Company - Depreciable Plant		28,572,567,679	2.74%	3.54%	783,974,101	1,012,074,708	14,130,754

COLSTRIP RESERVE AMORTIZATION	SG				(2,293,038)	-	2,293,038	142,641
HUNTER RESERVE AMORTIZATION	SG				(5,927,184)	-	5,927,184	368,707
GADSBY RESERVE AMORTIZATION	SG				(2,341,500)	-	2,341,500	145,656
BLUNDELL RESERVE AMORTIZATION	SG				(785,202)	-	785,202	48,844
WYOMING - DISTRIBUTION RESERVE AMORTIZATION	WY				(2,077,204)	-	2,077,204	-
UTAH - DISTRIBUTION RESERVE AMORTIZATION	UT				(23,109,549)	-	23,109,549	-
IDAHO - DISTRIBUTION RESERVE AMORTIZATION	ID				(2,508,698)	-	2,508,698	2,508,698
EXCESS RESERVE AMORTIZATION								3,214,547
								2,000,000
Idaho Rate Impact								19,345,301

CUSTOMER RATE IMPACT OF APPROVED 2013 INCREMENTAL DEPRECIATION STUDY NOT IN RATES

Idaho Rate Impact

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