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IDAHO PUBLIC  
UTILITIES COMMISSION

June 15, 2020

***VIA OVERNIGHT DELIVERY***

Diane Hanian  
Commission Secretary  
Idaho Public Utilities Commission  
11331 W. Chinden Blvd.  
Building 8 Suite 201A  
Boise, ID 83714

**Re: CASE NO. PAC-E-18-08  
IN THE MATTER OF THE APPLICATION OF ROCKY MOUNTAIN POWER  
FOR AUTHORIZATION TO CHANGE DERECIATION RATES APPLICABLE  
TO ELECTRIC PROPERTY**

Attention: Ms. Hanian

Please find enclosed for filing a Stipulation between the Stipulating Parties in the above-referenced matter.

Informal inquiries may be directed to Ted Weston, Idaho Regulatory Manager at (801) 220-2963.

Very truly yours,

Joelle Steward  
Vice President, Regulation

CC:  
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*Attorneys for Rocky Mountain Power*

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

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<b>IN THE MATTER OF THE APPLICATION</b>	)	<b>CASE NO. PAC-E-18-08</b>
<b>OF ROCKY MOUNTAIN POWER FOR</b>	)	
<b>AUTHORIZATION TO CHANGE</b>	)	<b>STIPULATION</b>
<b>DERECIATION RATES APPLICABLE</b>	)	<b>ON DEPRECIATION</b>
<b>TO ELECTRIC PROPERTY</b>	)	<b>RATE CHANGES</b>

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This Stipulation (“Stipulation”) is entered into by and among Rocky Mountain Power, a division of PacifiCorp (“Rocky Mountain Power” or the “Company”), Staff for the Idaho Public Utilities Commission (“Staff”), the Idaho Irrigation Pumper Association (“IIPA”), Monsanto Company (“Monsanto”), and PacifiCorp Idaho Industrial Customers (“PIIC”),<sup>1</sup> for purposes of this Stipulation, (the “Stipulating Parties”), submit this Stipulation on depreciation rates in resolution of all issues other than decommissioning costs that will be addressed in a proposed Phase II in this Case and request that the

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<sup>1</sup> Idaho Conservation League is not a Stipulating Party but does not oppose the Stipulation.

Commission approve new depreciation rates for Rocky Mountain Power as stipulated herein to become effective January 1, 2021.

## **I. PROCEDURAL BACKGROUND**

1. On September 11, 2018, Rocky Mountain Power filed an Application requesting authorization to update depreciation rates effective January 1, 2021. As part of the Application, Rocky Mountain Power filed direct testimony of Nikki Kobliha, Steve McDougal, John Spanos, Chad Teply, and Tim Hemstreet.

2. A study recommending updates to the depreciation rates (“Depreciation Study”) for all depreciable plant accounts was provided as Exhibit No. 2 to Mr. Spanos testimony. The application of the depreciation rate changes based on the Depreciation Study would have resulted in an increase in annual depreciation expense of approximately \$14.1 million on an Idaho basis, based on projected plant balances as of December 31, 2020. In addition, the proposed ending of excess reserve amortizations would have resulted in an increase of approximately \$3.2 million on an Idaho basis. Additionally the incremental rate increase from the 2013 depreciation study increases the depreciation expense by approximately \$2.0 million on an Idaho basis. Combined, these proposed changes increase Idaho’s jurisdictional depreciation expense by approximately \$19.3 million.

3. On April 18, 2018, a technical conference was held in Boise, followed by several meetings and conference calls where settlement discussion were held with the parties.

4. On January 17, 2020, Rocky Mountain Power filed supplemental information relating to a January 15, 2020 Confidential Decommissioning Study that it

commissioned.

5. On March 16, 2020, Rocky Mountain Power filed supplemental information relating to a March 15, 2020 Confidential Colstrip Decommission Study (together with the study in paragraph 3 “2020 Decommissioning Studies”)

## **II. TERMS AND CONDITIONS**

### **Substantive Terms of the Stipulation**

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

7. Excluding the Phase II issues identified below, the Stipulating Parties agree that the proposed depreciation rates set forth in Attachments 1 through Attachment 3, represent just and reasonable depreciation rates to become effective in Idaho commencing January 1, 2021. Attachment 1 shows the changes that parties agree be made relative to the initial Depreciation Study filed in the Application of Rocky Mountain Power. Attachment 2 shows the effect of these changes relative to existing depreciation rates on a total-Company and Idaho-allocated basis. Attachment 3 contains the consolidated depreciation rates agreed to by the Stipulating Parties and shows the changes from the initial filing.

8. The depreciation rates originally proposed in the Company’s Application resulted in an estimated increase to annual depreciation expense, across PacifiCorp’s six

jurisdictions, of approximately \$228.1 million, and \$14.1 million on an Idaho-allocated basis, compared with the level of annual depreciation expense developed by application of the currently authorized depreciation rates to the same plant balances.

9. The Stipulating Parties agree to depreciation rates that would increase annual depreciation expense by approximately \$141.4 million on a total-Company basis, and \$8.7 million on an Idaho-allocated basis. Table 1 below shows the estimated impact of the agreed-upon changes to the depreciation rates on the Company's filed Depreciation Study on a total-company basis.

**Table 1**

Description	Total Company Depreciation			
	EXISTING	PROPOSED	REVISED PROPOSED	REVISED PROPOSED DIFFERENCE
	A	B	C	(C - A)
Steam	245,923,367	419,112,432	348,028,372	102,105,005
Hydro	29,943,661	30,467,681	30,434,825	491,164
Other	163,112,102	203,786,985	203,715,719	40,603,617
Transmission	130,435,713	139,796,277	127,733,460	(2,702,253)
Distribution - Wyoming	23,248,951	21,881,003	21,015,097	(2,233,854)
Distribution - Utah	82,950,370	83,098,150	80,819,816	(2,130,554)
Distribution - Idaho	10,453,988	10,163,756	9,938,755	(515,233)
Distribution - PP States	78,491,062	79,683,914	79,683,914	1,192,852
General Plant	19,414,887	24,084,509	23,994,765	4,579,879
<b>Total</b>	<b>783,974,101</b>	<b>1,012,074,708</b>	<b>925,364,724</b>	<b>141,390,623</b>
<b>Total Change from Proposed (C-B)</b>			<b>(86,709,984)</b>	

10. As noted in Table 1, the stipulated items included in Attachment 1 reduce the filed total Company requested depreciation expense by \$86.7 million. The total Company and Idaho jurisdictional impacts of the stipulated changes relative to existing depreciation rates are shown in Attachment 2. Idaho's allocated changes from the Company's filing are summarized in Table 2 below.

**Table 2**

Description	Allocation Factor	Total Change	Allocated		
			WY	UT	ID
Steam	SG	(71,084,060)	(10,734,346)	(30,924,523)	(4,421,868)
Hydro	SG	(32,856)	(4,962)	(14,294)	(2,044)
Other	SG	(71,266)	(10,762)	(31,004)	(4,433)
Transmission	SG	(12,062,817)	(1,821,596)	(5,247,827)	(750,382)
Distribution - Wyoming	WY	(865,906)	(865,906)	-	-
Distribution - Utah	UT	(2,278,334)	-	(2,278,334)	-
Distribution - Idaho	ID	(225,001)	-	-	(225,001)
Distribution - PP States	Various	-	-	-	-
General Plant	Various	(89,744)	(76,019)	(7,030)	(1,271)
<b>Total Change</b>		<b>(86,709,984)</b>	<b>(13,513,590)</b>	<b>(38,503,012)</b>	<b>(5,404,998)</b>

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

- Hydro account 331 hydro structure
- Simple Cycle Gas account 343 for Gadsby peakers
- Transmission accounts 350.2, 352, 353, 354, 355, 356, 357, 358 and 359
- Wyoming distribution accounts 360.2, 361, 362, 364, 365, 366, 367, 368, 369.1, 369.2, 370, 371 and 373
- Wyoming general plant account 390
- Utah distribution accounts 360.2, 361, 362, 364, 365, 366, 367, 368, 369, 370, 371 and 373
- Idaho distribution accounts 360.2, 361, 362, 364, 365, 366, 367, 368, 369, 370, 371 and 373.

12. Additionally, the Stipulating Parties have agreed to the following changes in Steam accounts as shown in Attachment 1:

- a. Removal of Cholla Unit 4 from electric plant in-service as of December 2020. Ratemaking treatment for unrecovered plant balances,

decommissioning and other closing costs will be addressed in Case No. PAC-E-20-03.

13. Recognition of the conversion of Naughton Unit 3 to natural gas, with a retirement date of December 2029. Naughton Units 1 and 2 will reflect the filed retirement date of December 2029.

14. The Stipulating Parties agree that if the Company develops or acquires new solar and/or battery storage assets before the Company files its next depreciation study, the Company will use a 25 year life span for solar facilities with corresponding depreciation rates based on the Iowa Curves and Net Salvage values set forth in Table 3 until the effective date of the Company's next depreciation study, which is expected to be filed in 2025.

**Table 3**

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

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

16. The Stipulating Parties agree that, other than as agreed to in Attachment 1 to this Stipulation, the proposed depreciation rates for all other accounts will be consistent

with those in the Application, excluding the resolution of the Phase II issue identified below.

17. The Stipulating Parties agree that the Company will defer the change in depreciation expense from current rates, a total of \$13,940,303, for one year through December 31, 2020. This amount is comprised of the Idaho jurisdictional allocation of \$8.7 million for the Depreciation Study, \$3.2 million of excess reserve amortizations in rates that end as of the effective date of the Depreciation Study, and \$2.0 million for the incremental increase from the 2013 depreciation study not yet reflected in rates. The Company will defer \$1,161,692 ( $\$13,940,303 / 12$ ) each month in a regulatory asset account for recovery to be determined in the Company's next general rate case. No carrying charge will be applied to the regulatory asset during the deferral period until the next general rate case. A carrying charge or rate base treatment and the amortization period will be determined in the Company's next general rate case. The depreciation expense tracked in the RTM will be calculated using the depreciation rates provided in Case No. PAC-E-13-02, Order No. 32926, to eliminate any double counting. The Company will stop deferring incremental depreciation expense from PAC-E-13-02 currently recovered in the ECAM effective December 31, 2020, because this incremental depreciation expense is included in the \$13,940,303 referenced above.

18. The Stipulating Parties request that the Commission establish Phase II in this proceeding, and establish a scheduling conference to facilitate further review of the regulatory treatment of the 2020 Decommissioning Studies. The Stipulating Parties will make all reasonable efforts to complete Phase II in time to allow the Commission to issue a final order before December 31, 2020.



19. The Stipulating Parties agree that any Party may propose any ratemaking treatment for a state's allocation of thermal plant balances, which may include a request for an accounting order to establish recovery through the use of a regulatory asset or liability account in any general rate case. If the Company makes a decision to retire any thermal plant, other than Cholla Unit 4, prior to its next depreciation study, the Company will not seek to shorten the cost recovery period for such thermal plant prior to the approval of its next depreciation study.

20. The Stipulating Parties agree that in the next depreciation study, which the Company plans to file in 2025 with new depreciation rates effective no earlier than January 1, 2026, the Company agrees to present an analysis supporting the proposed lives and net salvage values for all Company-owned wind resources.

21. The Stipulating Parties understand that the Company has not yet resolved depreciation rates common to all states with Washington or Oregon. Should orders from these jurisdictions relating to depreciation rates currently common among all states contain one or more terms that varies from what is contained in this Stipulation, the Stipulating Parties will meet to review and discuss. After meeting and discussing, a Stipulating Party or the Stipulating Parties may request the Commission incorporate comparable terms into this Stipulation.

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

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

### **General Terms and Conditions**

24. To the extent this Stipulation calls out specific rates, or includes any discussion of rates for states other than Idaho, 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.

25. Section 248 of IDAPA 31.01.01 authorizes the Commission to approve a settlement so long as the settlement is just and reasonable in result IDAPA 31.01.01.276. 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.

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

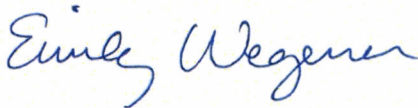
27. The Stipulating Parties agree that no part of this Stipulation or the formulae and methodologies used in developing the same or a Commission order approving the same shall in any manner be argued or considered as precedential in any future case except with regard to issues expressly called-out and resolved by this Stipulation. This Stipulation does not resolve and does not provide any inferences regarding, and the Stipulating Parties are free to take any position with respect to any issues not specifically called-out and settled herein.

Nothing in this Stipulation shall be construed to modify or supersede existing settlement agreements entered into by or among parties to this Stipulation.

28. The Stipulating Parties agree that a hearing is not necessary and respectfully request that the Commission authorize processing this case under Modified Procedure. Rocky Mountain Power, and Staff will, and other parties may, file testimony or comments to explain and offer further support for this Stipulation.

29. 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. In the event any person seeks judicial review of a Commission order approving this Stipulation, no Stipulating Party shall take a position in that judicial review proceeding in opposition to the Stipulation.

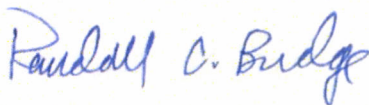
RESPECTFULLY SUBMITTED: June 12, 2020.



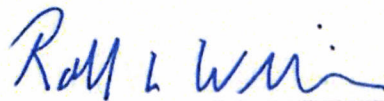
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Emily L. Wegener – *Attorney for Rocky Mountain Power*



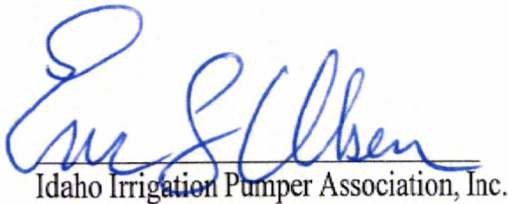
\_\_\_\_\_  
Staff for the Idaho Public Utilities Commission



\_\_\_\_\_  
Monsanto, One of the Bayer Group of Companies



\_\_\_\_\_  
PacifiCorp Idaho Industrial Customers



Idaho Irrigation Pumper Association, Inc.

\_\_\_\_\_  
Idaho Conservation League

**ATTACHMENT 1**  
**Summary of Depreciation Study Changes**

PacifiCorp Depreciation Case - Depreciation Study Changes

Accounts at Issue	Company Filed Position			Settlement Agreement - 2/13/20		
	Iowa Curve	NS %	Accrual 2020 \$	Iowa Curve	NS %	Adjustment 2020 \$
<b>Steam</b>						
Removing Cholla plant from sudty						(71,831,775)
Including Naughton 3 - Convert to gas						747,715
<b>Hydro</b>						
331 - Hydro Structures		-30%	6,489,773		-25%	(32,856)
<b>Simple Cycle Gas - Gadsby</b>						
343 - Prime Movers	S0-40	-4%	3,243,341	R1-50	-4%	(71,266)
<b>Transmission</b>						
350 - Land Rights	R4-80	0%	2,740,305	R4-90	0%	(353,205)
352 - Structures	R3-70	-10%	4,471,687	R2.5-75	-5%	(561,737)
353 - Station Equip.	S0-58	-10%	45,189,695	S0-60	-10%	(2,292,583)
354 - Towers and Fixtures	R4-70	-10%	25,209,356	R4-72	-8%	(1,675,504)
355 - Poles and Fixtures	R2-60	-50%	30,098,544	R2.5-62	-40%	(3,794,054)
356 - OH Conductors	R3-65	-35%	31,735,033	R2.5-68	-30%	(3,359,921)
357 - UG Conduit	S2.5-60	0%	56,323	S2.5-60	0%	(2,093)
358 - UG Conductor	S2.5-60	-5%	133,629	S2.5-60	-5%	(5,937)
359 - Roads and Trails	R5-70	0%	161,705	R5-75	0%	(17,783)
			139,796,277			(12,062,817)
<b>Distribution - Wyoming</b>						
360.2 - Land Rights	S4-50	0%	119,723	S4-50	0%	(4,737)
361 - Structures	R2.5-65	-10%	314,852	R2.5-65	-10%	(3,277)
362 - Station Equip.	R1-55	-10%	2,789,748	R1-57	-10%	(138,707)
364 - Poles and Fixtures	R1-55	-100%	5,975,738	R1-57	-100%	(281,096)
365 - Overhead Conductor	R0.5-60	-50%	2,793,407	R0.5-60	-50%	(39,205)
366 - Underground Conduit	R2.5-45	-35%	895,845	R2.5-45	-35%	(17,925)
367 - Underground Conductor	R3-45	-30%	1,729,215	R3-45	-30%	(63,914)
368 - Line Transformers	R1.5-40	-30%	4,102,988	R1-42	-30%	(242,409)
369.1 - Overhead Services	R1.5-60	-35%	471,747	R1.5-60	-35%	(7,534)
369.2 - Underground Services	R4-50	-55%	1,512,781	R4-50	-55%	(29,634)
370 - Meters	S3-20	-3%	840,949	S3-20	-3%	(28,599)
371 - Install. On Cust Premises	O1-30	-60%	34,341	O1-30	-60%	(3,285)
373 - Street Lighting	R0.5-50	-45%	299,669	R0.5-50	-45%	(5,584)
			21,881,003			(865,906)
<b>General Plant - Wyoming</b>						
390 - Structures & Improv.	R2-50	-20%	482,109	R2-55	-20%	(89,744)
<b>Distribution - Utah</b>						
360.2 - Land Rights	R4-65	0%	185,781	R4-65	0%	(1,250)
361 - Structures	R2-60	-10%	1,055,346	R2-60	-10%	(5,933)
362 - Station Equip.	S0-50	-15%	11,492,106	S0-50	-15%	(78,214)
364 - Poles and Fixtures	R0.5-50	-85%	16,071,953	R0.5-50	-80%	(556,857)
365 - Overhead Conductor	R0.5-54	-40%	6,559,293	R0.5-54	-40%	(41,504)
366 - Underground Conduit	R2.5-60	-45%	5,606,614	R2.5-60	-40%	(250,086)
367 - Underground Conductor	R2.5-60	-20%	11,972,149	R2.5-60	-15%	(644,339)
368 - Line Transformers	R1-47	-10%	14,413,463	R1-47	-10%	(96,589)
369 - Services	R3-55	-30%	8,891,993	R3-55	-25%	(431,601)
370 - Meters	S3-20	-3%	5,459,240	S3-20	-3%	(137,811)
371 - Install. On Cust Premises	L0-25	-60%	235,297	L0-25	-60%	(5,413)
373 - Street Lighting	R0.5-25	-30%	1,154,915	R0.5-25	-30%	(28,737)
			83,098,150			(2,278,334)
<b>Distribution - Idaho</b>						
360.2 - Land Rights	R4-60	0%	22,203	R4-60	0%	135
361 - Structures	R3-65	-5%	35,900	R3-65	-5%	209
362 - Station Equip.	R1.5-55	-15%	778,788	R1-57	-15%	(17,669)
364 - Poles and Fixtures	R0.5-50	-90%	3,769,586	R1-53	-90%	(212,593)
365 - Overhead Conductor	R0.5-54	-35%	977,403	R0.5-54	-30%	(34,640)
366 - Underground Conduit	R2-60	-40%	252,136	R2-60	-40%	1,139
367 - Underground Conductor	R2.5-60	-15%	521,366	R2.5-60	-15%	3,584
368 - Line Transformers	R1-47	-10%	1,985,671	R1-47	-10%	12,203
369 - Services	R3-55	-30%	1,107,147	R3-55	-30%	5,411
370 - Meters	S3-20	-3%	676,547	S3-20	-3%	17,276
371 - Install. On Cust Premises	L0-25	-45%	6,931	L0-25	-35%	(526)
373 - Street Lighting	R0.5-25	-20%	30,078	R0.5-25	-20%	470
			10,163,756			(225,001)
<b>Total Adjustments</b>						<b>(86,709,984)</b>
Total Annual Depreciation - Filed Study						1,012,074,696
Total Annual Depreciation - Settlement						925,364,712

**ATTACHMENT 2**  
**Summary of Depreciation Rate Changes**



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

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATED	
			EXISTING	SETTLEMENT	EXISTING	SETTLEMENT	DIFFERENCE	ID	
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%	3.93%	28,058	18,287	(9,772)	(608)
General Plant - Vehicles	396.7	WA	5,846,223	6.03%	3.93%	352,527	229,757	(122,771)	-
General Plant - Vehicles	396.7	WY	24,392,855	4.86%	5.77%	1,185,493	1,407,468	221,975	13,808
General Plant - Vehicles	396.7	WY	14,896,522	4.86%	5.77%	723,971	859,529	135,558	-
<b>Total General Plant - Vehicles*</b>			<b>287,063,409</b>	<b>5.33%</b>	<b>6.50%</b>	<b>15,314,391</b>	<b>18,665,718</b>	<b>3,351,327</b>	<b>440,625</b>
<b>General Plant - All Other</b>									
General Plant - All Other	389.2	ID	4,646	1.17%	1.70%	54	79	25	25
General Plant - All Other	389.2	SG	1,183	2.03%	2.05%	24	24	0	0
General Plant - All Other	389.2	UT	80,996	2.03%	2.05%	1,644	1,660	16	-
General Plant - All Other	389.2	WY	74,246	1.98%	1.87%	1,470	1,388	(82)	-
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	76
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	OT	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	UT	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)	(390)
General Plant - All Other	390	WA	11,467,860	2.52%	2.08%	288,991	239,453	(49,538)	-
General Plant - All Other	390	WY	860,033	1.95%	2.28%	16,771	19,609	2,838	177
General Plant - All Other	390	WY	132,386	1.95%	2.28%	2,582	3,018	437	26
General Plant - All Other	390	WY	17,893,960	1.95%	2.28%	348,933	407,255	58,322	-
<b>Total General Plant - All Other</b>			<b>234,170,613</b>	<b>1.75%</b>	<b>2.28%</b>	<b>4,100,495</b>	<b>5,329,047</b>	<b>1,228,552</b>	<b>60,549</b>
<b>Total General Plant</b>			<b>521,234,022</b>	<b>3.72%</b>	<b>4.60%</b>	<b>19,414,887</b>	<b>23,994,765</b>	<b>4,579,879</b>	<b>501,175</b>
<b>Total Company - Depreciable Plant</b>			<b>28,572,567,679</b>	<b>2.74%</b>	<b>3.24%</b>	<b>783,974,101</b>	<b>925,364,724</b>	<b>141,390,623</b>	<b>8,725,756</b>

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

CUSTOMER RATE IMPACT OF APPROVED 2013 INCREMENTAL DEPRECIATION STUDY NOT IN RATES 2,000,000

**Total Company** **28,640,915,067** **744,931,726** **925,364,724** **180,432,998** **13,940,303**

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

Allocation Factor Table		ID
CA		0.0000%
CN		4.1314%
ID		100.0000%
OR		0.0000%
SE		6.4664%
SG		6.2206%
SO		5.9530%
UT		0.0000%
WA		0.0000%
WY		0.0000%

Source: Factors from December 2017 Semi-Annual Report



**ATTACHMENT 3**  
**Consolidated Depreciation Rates**



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

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

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

ACCOUNT	PACIFICORP DEPRECIATION STUDY				SETTLEMENT SCENARIO					
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURAL RATE	
<b>GADSBY GENERATING STATION</b>										
<b>GADSBY UNIT 1</b>										
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	32,893	2.24	110-S0.5	(14)	32,893	2.24
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	234,308	2.35	65-L0.5	(14)	234,308	2.35
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	77,989	1.56	50-S0	(14)	77,989	1.56
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	13,023	0.96	80-R2.5	(14)	13,023	0.96
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	197	1.04	45-L0	(10)	197	1.04
	TOTAL GADSBY UNIT 1				388,410	2.01			388,410	2.01
<b>GADSBY UNIT 2</b>										
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(15)	30,536	2.25	110-S0.5	(15)	30,536	2.25
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	281,036	2.11	65-L0.5	(14)	281,036	2.11
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	134,018	2.30	50-S0	(14)	134,018	2.30
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	11,814	0.87	80-R2.5	(14)	11,814	0.87
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	118	1.04	45-L0	(10)	118	1.04
	TOTAL GADSBY UNIT 2				457,522	2.09			457,522	2.09
<b>GADSBY UNIT 3</b>										
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	37,915	2.60	110-S0.5	(14)	37,915	2.60
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	310,220	2.30	65-L0.5	(14)	310,220	2.30
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	240,770	3.20	50-S0	(14)	240,770	3.20
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	61,312	2.48	80-R2.5	(14)	61,312	2.48
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	433	1.03	45-L0	(10)	433	1.03
	TOTAL GADSBY UNIT 3				650,650	2.61			650,650	2.61
<b>GADSBY COMMON</b>										
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	248,241	2.09	110-S0.5	(14)	248,241	2.09
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	102,813	5.44	65-L0.5	(14)	102,813	5.44
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	14,741	3.21	50-S0	(14)	14,741	3.21
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	132,357	4.28	80-R2.5	(14)	132,357	4.28
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(12)	11,121	3.12	45-L0	(12)	11,121	3.12
	TOTAL GADSBY COMMON				509,273	2.88			509,273	2.88
	TOTAL GADSBY GENERATING STATION				1,975,855	2.40			1,975,855	2.40
<b>HAYDEN GENERATING STATION</b>										
<b>HAYDEN UNIT 1</b>										
311.00	STRUCTURES AND IMPROVEMENTS	12-2030	110-S0.5	(2)	13,956	1.25	110-S0.5	(2)	13,956	1.25
312.00	BOILER PLANT EQUIPMENT	12-2030	65-L0.5	(2)	2,534,592	5.49	65-L0.5	(2)	2,534,592	5.49
314.00	TURBOGENERATOR UNITS	12-2030	50-S0	(2)	240,066	4.53	50-S0	(2)	240,066	4.53
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	80-R2.5	(2)	25,453	2.53	80-R2.5	(2)	25,453	2.53
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	45-L0	(1)	8,276	3.51	45-L0	(1)	8,276	3.51
	TOTAL HAYDEN UNIT 1				2,822,333	5.24			2,822,333	5.24
<b>HAYDEN UNIT 2</b>										
311.00	STRUCTURES AND IMPROVEMENTS	12-2030	110-S0.5	(2)	26,903	1.48	110-S0.5	(2)	26,903	1.48
312.00	BOILER PLANT EQUIPMENT	12-2030	65-L0.5	(2)	1,355,114	5.70	65-L0.5	(2)	1,355,114	5.70
314.00	TURBOGENERATOR UNITS	12-2030	50-S0	(2)	207,520	4.69	50-S0	(2)	207,520	4.69
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	80-R2.5	(1)	28,324	2.16	80-R2.5	(1)	28,324	2.16
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	45-L0	(1)	5,363	2.58	45-L0	(1)	5,363	2.58
	TOTAL HAYDEN UNIT 2				1,623,224	5.14			1,623,224	5.14

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

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

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**UTAH, WYOMING AND IDAHO**

ACCOUNT	PACIFICORP DEPRECIATION STUDY				SETTLEMENT SCENARIO					
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURAL RATE	
<b>HUNTINGTON GENERATING STATION</b>										
<b>HUNTINGTON UNIT 1</b>										
311.00	STRUCTURES AND IMPROVEMENTS	12-2036	110-S0.5	(7)	506,328	2.52	110-S0.5	(7)	506,328	2.52
312.00	BOILER PLANT EQUIPMENT	12-2036	65-L0.5	(7)	13,121,287	4.41	65-L0.5	(7)	13,121,287	4.41
314.00	TURBOGENERATOR UNITS	12-2036	50-S0	(6)	2,754,826	4.37	50-S0	(6)	2,754,826	4.37
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2036	80-R2.5	(6)	560,787	2.77	80-R2.5	(6)	560,787	2.77
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2036	45-L0	(5)	49,937	4.27	45-L0	(5)	49,937	4.27
	TOTAL HUNTINGTON UNIT 1				16,993,165	4.22			16,993,165	4.22
<b>HUNTINGTON UNIT 2</b>										
311.00	STRUCTURES AND IMPROVEMENTS	12-2036	110-S0.5	(6)	822,442	3.09	110-S0.5	(6)	822,442	3.09
312.00	BOILER PLANT EQUIPMENT	12-2036	65-L0.5	(7)	11,139,960	4.25	65-L0.5	(7)	11,139,960	4.25
314.00	TURBOGENERATOR UNITS	12-2036	50-S0	(7)	2,560,255	4.16	50-S0	(7)	2,560,255	4.16
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2036	80-R2.5	(6)	822,357	3.39	80-R2.5	(6)	822,357	3.39
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2036	45-L0	(5)	35,708	3.89	45-L0	(5)	35,708	3.89
	TOTAL HUNTINGTON UNIT 2				15,370,722	4.10			15,370,722	4.10
<b>HUNTINGTON COMMON</b>										
311.00	STRUCTURES AND IMPROVEMENTS	12-2036	110-S0.5	(7)	2,646,940	3.22	110-S0.5	(7)	2,646,940	3.22
312.00	BOILER PLANT EQUIPMENT	12-2036	65-L0.5	(7)	2,152,529	4.81	65-L0.5	(7)	2,152,529	4.81
314.00	TURBOGENERATOR UNITS	12-2036	50-S0	(8)	281,319	3.80	50-S0	(8)	281,319	3.80
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2036	80-R2.5	(5)	225,144	4.68	80-R2.5	(5)	225,144	4.68
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2036	45-L0	(5)	83,054	5.68	45-L0	(5)	83,054	5.68
	TOTAL HUNTINGTON COMMON				5,388,966	3.84			5,388,966	3.84
	TOTAL HUNTINGTON GENERATING STATION				37,752,873	4.11			37,752,873	4.11
<b>JIM BRIDGER GENERATING STATION</b>										
<b>JIM BRIDGER UNIT 1</b>										
311.00	STRUCTURES AND IMPROVEMENTS	12-2028	110-S0.5	(5)	589,967	3.84	110-S0.5	(5)	589,967	3.84
312.00	BOILER PLANT EQUIPMENT	12-2028	65-L0.5	(5)	10,098,796	6.07	65-L0.5	(5)	10,098,796	6.07
314.00	TURBOGENERATOR UNITS	12-2028	50-S0	(5)	2,938,691	6.52	50-S0	(5)	2,938,691	6.52
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2028	80-R2.5	(5)	423,214	3.96	80-R2.5	(5)	423,214	3.96
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2028	45-L0	(4)	11,661	4.02	45-L0	(4)	11,661	4.02
	TOTAL JIM BRIDGER UNIT 1				14,062,329	5.91			14,062,329	5.91
<b>JIM BRIDGER UNIT 2</b>										
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(6)	376,623	2.97	110-S0.5	(6)	376,623	2.97
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(6)	8,238,352	4.86	65-L0.5	(6)	8,238,352	4.86
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(5)	3,236,065	5.55	50-S0	(5)	3,236,065	5.55
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(5)	280,622	3.10	80-R2.5	(5)	280,622	3.10
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(4)	6,487	3.53	45-L0	(4)	6,487	3.53
	TOTAL JIM BRIDGER UNIT 2				12,138,149	4.86			12,138,149	4.86
<b>JIM BRIDGER UNIT 3</b>										
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(6)	423,758	2.90	110-S0.5	(6)	423,758	2.90
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(6)	12,629,368	4.60	65-L0.5	(6)	12,629,368	4.60
314.00	TURBOGENERATOR UNITS	12-2037	50-S0	(7)	1,775,327	4.11	50-S0	(7)	1,775,327	4.11
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(6)	293,199	3.24	80-R2.5	(6)	293,199	3.24
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(4)	5,655	3.17	45-L0	(4)	5,655	3.17
	TOTAL JIM BRIDGER UNIT 3				15,127,307	4.43			15,127,307	4.43

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

ACCOUNT	PACIFICORP DEPRECIATION STUDY				SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL RATE
<b>JIM BRIDGER UNIT 4</b>									
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(6)	1,024,417	12-2037	110-S0.5	(6)	1,024,417	2.54
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(6)	14,101,548	12-2037	65-L0.5	(6)	14,101,548	4.61
314.00 TURBOGENERATOR UNITS	12-2037	50-S0	(7)	1,794,210	12-2037	50-S0	(7)	1,794,210	3.91
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(6)	455,314	12-2037	80-R2.5	(6)	455,314	2.68
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(4)	36,635	12-2037	45-L0	(4)	36,635	3.16
TOTAL JIM BRIDGER UNIT 4				17,412,124				17,412,124	4.24
<b>JIM BRIDGER COMMON</b>									
310.20 LAND RIGHTS	12-2037	SQUARE	0	5,990	12-2037	SQUARE	0	5,990	2.13
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(6)	2,641,291	12-2037	110-S0.5	(6)	2,641,291	3.55
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(7)	4,457,480	12-2037	65-L0.5	(7)	4,457,480	4.24
314.00 TURBOGENERATOR UNITS	12-2037	50-S0	(6)	467,224	12-2037	50-S0	(6)	467,224	4.48
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(5)	729,916	12-2037	80-R2.5	(5)	729,916	3.77
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(4)	143,889	12-2037	45-L0	(4)	143,889	5.07
TOTAL JIM BRIDGER COMMON				8,445,790				8,445,790	3.98
TOTAL JIM BRIDGER GENERATING STATION				67,185,699				67,185,699	4.63
<b>NAUGHTON GENERATING STATION</b>									
<b>NAUGHTON UNIT 1</b>									
311.00 STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(11)	1,683,380	12-2029	110-S0.5	(9)	1,210,349	5.74
312.00 BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(11)	14,169,792	12-2029	65-L0.5	(9)	11,365,657	7.39
314.00 TURBOGENERATOR UNITS	12-2029	50-S0	(11)	1,787,024	12-2029	50-S0	(9)	1,341,405	6.65
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(11)	1,818,465	12-2029	80-R2.5	(9)	1,419,332	6.81
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(9)	6,238	12-2029	45-L0	(8)	3,407	3.91
TOTAL NAUGHTON UNIT 1				19,464,899				15,340,150	7.10
<b>NAUGHTON UNIT 2</b>									
311.00 STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(11)	2,583,777	12-2029	110-S0.5	(9)	2,043,420	6.98
312.00 BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(11)	17,548,475	12-2029	65-L0.5	(9)	13,971,983	7.28
314.00 TURBOGENERATOR UNITS	12-2029	50-S0	(11)	2,562,033	12-2029	50-S0	(9)	2,050,890	7.51
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(11)	2,610,776	12-2029	80-R2.5	(9)	2,024,532	6.74
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(9)	25,733	12-2029	45-L0	(8)	14,313	4.00
TOTAL NAUGHTON UNIT 2				25,330,794				20,105,138	7.21
<b>NAUGHTON UNIT 3</b>									
311.00 STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(11)	544,805	12-2029	110-S0.5	(9)	544,805	3.83
312.00 BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(11)	9,171,375	12-2029	65-L0.5	(9)	9,171,375	9.64
314.00 TURBOGENERATOR UNITS	12-2029	50-S0	(11)	2,338,640	12-2029	50-S0	(9)	2,338,640	5.99
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(11)	471,940	12-2029	80-R2.5	(9)	471,940	4.13
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(10)	7,552	12-2029	45-L0	(8)	7,552	3.66
TOTAL NAUGHTON UNIT 3				12,534,312				12,534,312	7.83
<b>NAUGHTON COMMON</b>									
310.20 LAND RIGHTS	12-2029	SQUARE	0	855	12-2029	SQUARE	0	488	3.25
311.00 STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(11)	6,377,962	12-2029	110-S0.5	(9)	4,989,459	6.87
312.00 BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(11)	3,976,077	12-2029	65-L0.5	(9)	3,062,540	6.82
314.00 TURBOGENERATOR UNITS	12-2029	50-S0	(11)	186,156	12-2029	50-S0	(9)	135,970	7.80
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(11)	385,444	12-2029	80-R2.5	(9)	284,193	6.75
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(10)	143,097	12-2029	45-L0	(8)	110,749	7.02
TOTAL NAUGHTON COMMON				11,029,591				8,593,399	6.86
TOTAL NAUGHTON GENERATING STATION				55,825,284				56,572,999	7.25

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	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURAL RATE
WYODAK GENERATING STATION									
WYODAK PLANT									
310.20 LAND RIGHTS	12-2039	SQUARE	0	3,165	12-2039	SQUARE	0	3,165	1.92
311.00 STRUCTURES AND IMPROVEMENTS	12-2039	110-S0.5	(4)	1,280,783	12-2039	110-S0.5	(4)	1,280,783	2.40
312.00 BOILER PLANT EQUIPMENT	12-2039	65-L0.5	(5)	11,877,404	12-2039	65-L0.5	(5)	11,877,404	3.59
314.00 TURBOGENERATOR UNITS	12-2039	50-S0	(5)	2,290,489	12-2039	50-S0	(5)	2,290,489	3.52
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2039	80-R2.5	(4)	797,065	12-2039	80-R2.5	(4)	797,065	2.73
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2039	45-L0	(3)	47,842	12-2039	45-L0	(3)	47,842	3.89
TOTAL WYODAK GENERATING STATION				16,296,738				16,296,738	3.39
BLUNDELL GENERATING STATION									
BLUNDELL GEOTHERMAL UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(9)	186,829	12-2037	110-S0.5	(9)	186,829	2.84
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(10)	441,987	12-2037	65-L0.5	(10)	441,987	3.41
314.00 TURBOGENERATOR UNITS	12-2037	50-S0	(9)	643,109	12-2037	50-S0	(9)	643,109	3.76
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	141,910	12-2037	80-R2.5	(8)	141,910	2.82
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	26,821	12-2037	45-L0	(7)	26,821	3.92
TOTAL BLUNDELL GEOTHERMAL UNIT 1				1,440,656				1,440,656	3.40
BLUNDELL GEOTHERMAL UNIT 2									
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(8)	29,068	12-2037	110-S0.5	(8)	29,068	4.23
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(9)	360,519	12-2037	65-L0.5	(9)	360,519	4.58
314.00 TURBOGENERATOR UNITS	12-2037	50-S0	(9)	715,372	12-2037	50-S0	(9)	715,372	4.45
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	99,742	12-2037	80-R2.5	(8)	99,742	4.08
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	24,123	12-2037	45-L0	(7)	24,123	4.61
TOTAL BLUNDELL GEOTHERMAL UNIT 2				1,228,824				1,228,824	4.45
BLUNDELL GEOTHERMAL STEAM FIELD									
310.20 LAND RIGHTS	12-2037	SQUARE	0	690,749	12-2037	SQUARE	0	690,749	1.89
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(7)	9,683	12-2037	110-S0.5	(7)	9,683	3.87
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	1,691,185	12-2037	65-L0.5	(8)	1,691,185	4.57
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(7)	49,856	12-2037	80-R2.5	(7)	49,856	4.84
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(6)	6,364	12-2037	45-L0	(6)	6,364	5.24
TOTAL BLUNDELL GEOTHERMAL STEAM FIELD				2,447,837				2,447,837	3.08
BLUNDELL GEOTHERMAL COMMON									
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(8)	32,489	12-2037	110-S0.5	(8)	32,489	4.40
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	203,245	12-2037	65-L0.5	(8)	203,245	6.28
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	2,016	12-2037	80-R2.5	(8)	2,016	4.78
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	2,335	12-2037	45-L0	(7)	2,335	3.35
TOTAL BLUNDELL GEOTHERMAL COMMON				240,085				240,085	5.88
TOTAL BLUNDELL GENERATING STATION				5,357,402				5,357,402	3.49
<b>TOTAL DEPRECIABLE STEAM PRODUCTION PLANT</b>				<b>419,112,432</b>				<b>419,112,432</b>	<b>5.80</b>
<b>HYDRAULIC PRODUCTION PLANT</b>									
ASHTON/ST. ANTHONY									
330.20 LAND RIGHTS	12-2027	SQUARE	0	37,668	12-2027	SQUARE	0	37,668	11.48
331.00 STRUCTURES AND IMPROVEMENTS	12-2027	125-R1	(1)	191,475	12-2027	125-R1	(1)	191,475	9.03
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2027	125-R1.5	0	2,443,602	12-2027	125-R1.5	0	2,443,602	8.72
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2027	95-S0	(1)	150,175	12-2027	95-S0	(1)	150,175	7.56
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2027	70-L0	(1)	111,111	12-2027	70-L0	(1)	111,111	8.40



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	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	75-R0.5	(1)	588	12-2027	75-R0.5	(1)	588
336.00 ROADS, RAILROADS AND BRIDGES	12-2027	100-S0.5	(1)	596	12-2027	100-S0.5	(1)	596
TOTAL ASHTON/ST. ANTHONY				2,935,215				2,932,029
<b>BEAR RIVER</b>								
330.20 LAND RIGHTS				90		SQUARE	0	90
331.00 STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(1)	295,078	12-2033	125-R1	(1)	296,584
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(1)	2,051,334	12-2033	125-R1.5	(1)	2,050,211
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-S0	(2)	847,567	12-2033	95-S0	(2)	847,127
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(2)	273,107	12-2033	70-L0	(2)	272,926
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2033	75-R0.5	(1)	2,366	12-2033	75-R0.5	(1)	2,352
336.00 ROADS, RAILROADS AND BRIDGES	12-2033	100-S0.5	(2)	65,091	12-2033	100-S0.5	(2)	65,059
TOTAL BEAR RIVER				3,534,623				3,534,349
<b>BEND</b>								
331.00 STRUCTURES AND IMPROVEMENTS	12-2030	125-R1	(1)	849	12-2030	125-R1	(1)	843
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2030	125-R1.5	(1)	0	12-2030	125-R1.5	(1)	0
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2030	95-S0	(1)	60,092	12-2030	95-S0	(1)	60,092
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2030	70-L0	(2)	0	12-2030	70-L0	(2)	0
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	75-R0.5	(1)	0	12-2030	75-R0.5	(1)	0
336.00 ROADS, RAILROADS AND BRIDGES	12-2030	100-S0.5	(5)	0	12-2030	100-S0.5	(5)	0
TOTAL BEND				60,941				60,935
<b>BIG FORK</b>								
331.00 STRUCTURES AND IMPROVEMENTS	12-2053	125-R1	(3)	13,263	12-2053	125-R1	(3)	13,250
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2053	125-R1.5	(3)	101,626	12-2053	125-R1.5	(3)	101,626
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2053	95-S0	(7)	25,640	12-2053	95-S0	(7)	25,640
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2053	70-L0	(5)	7,886	12-2053	70-L0	(5)	7,886
336.00 ROADS, RAILROADS AND BRIDGES	12-2053	100-S0.5	(5)	4,432	12-2053	100-S0.5	(5)	4,432
TOTAL BIG FORK				152,847				152,834

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

ACCOUNT	PACIFICORP DEPRECIATION STUDY				SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE
<b>CUTLER</b>									
330.20 WATER RIGHTS	12-2064	SQUARE	0	8	12-2064	SQUARE	0	8	1.22
330.30 WATER RIGHTS	12-2064	SQUARE	0	0	12-2064	SQUARE	0	0	-
330.40 FLOOD RIGHTS	12-2064	SQUARE	0	0	12-2064	SQUARE	0	0	-
331.00 STRUCTURES AND IMPROVEMENTS	12-2064	SQUARE	(5)	24,496	12-2064	125-R1	(4)	23,981	0.60
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2064	125-R1.5	(6)	92,323	12-2064	125-R1.5	(6)	92,084	0.86
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2064	95-S0	(9)	143,123	12-2064	95-S0	(9)	142,917	1.20
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2064	70-L0	(6)	35,051	12-2064	70-L0	(6)	35,000	1.32
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2064	75-R0.5	(4)	47	12-2064	75-R0.5	(4)	47	0.43
336.00 ROADS, RAILROADS AND BRIDGES	12-2064	100-S0.5	(10)	5,670	12-2064	100-S0.5	(10)	5,648	0.78
TOTAL CUTLER				300,718				298,685	1.00
<b>EAGLE POINT</b>									
330.20 LAND RIGHTS	12-2040	SQUARE	0	0	12-2040	SQUARE	0	0	-
331.00 STRUCTURES AND IMPROVEMENTS	12-2040	125-R1	(2)	2,907	12-2040	125-R1	(2)	2,903	1.58
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2040	125-R1.5	(2)	39,146	12-2040	125-R1.5	(2)	39,146	2.11
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2040	95-S0	(3)	22,939	12-2040	95-S0	(3)	22,939	3.30
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2040	70-L0	(3)	2,862	12-2040	70-L0	(3)	2,862	2.03
336.00 ROADS, RAILROADS AND BRIDGES	12-2040	100-S0.5	(2)	4,084	12-2040	100-S0.5	(2)	4,084	2.30
TOTAL EAGLE POINT				71,938				71,934	2.35
<b>GRANITE</b>									
331.00 STRUCTURES AND IMPROVEMENTS	12-2035	125-R1	(1)	15,755	12-2035	125-R1	(1)	15,889	2.93
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2035	125-R1.5	(1)	92,022	12-2035	125-R1.5	(1)	91,905	2.44
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2035	95-S0	(3)	13,030	12-2035	95-S0	(3)	13,001	1.83
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2035	70-L0	(2)	5,100	12-2035	70-L0	(2)	5,092	2.42
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2035	75-R0.5	(1)	17	12-2035	75-R0.5	(1)	17	1.24
TOTAL GRANITE				125,924				125,904	2.41
<b>LAST CHANCE</b>									
331.00 STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(1)	6,328	12-2033	125-R1	(1)	6,312	1.42
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(1)	16,488	12-2033	125-R1.5	(1)	16,488	1.73
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-S0	(2)	29,636	12-2033	95-S0	(2)	29,636	2.53
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(2)	7,047	12-2033	70-L0	(2)	7,047	2.66
336.00 ROADS, RAILROADS AND BRIDGES	12-2033	100-S0.5	(3)	748	12-2033	100-S0.5	(3)	748	1.16
TOTAL LAST CHANCE				60,247				60,231	2.08
<b>LIFTON</b>									
330.20 LAND RIGHTS	12-2033	SQUARE	0	321	12-2033	SQUARE	0	321	1.55
330.30 WATER RIGHTS	12-2033	SQUARE	0	389	12-2033	SQUARE	0	389	1.61
331.00 STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(2)	32,056	12-2033	125-R1	(2)	31,990	2.62
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(2)	487,151	12-2033	125-R1.5	(2)	487,151	4.11
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-S0	(1)	548,908	12-2033	95-S0	(1)	548,908	5.13
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(1)	59,207	12-2033	70-L0	(1)	59,207	6.28
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2033	75-R0.5	(1)	638	12-2033	75-R0.5	(1)	638	5.39
336.00 ROADS, RAILROADS AND BRIDGES	12-2033	100-S0.5	(1)	12,891	12-2033	100-S0.5	(1)	12,891	4.81
TOTAL LIFTON				1,091,561				1,091,495	4.58
<b>MERWIN</b>									
330.20 LAND RIGHTS	12-2058	SQUARE	0	2,154	12-2058	SQUARE	0	2,154	0.72
330.50 FISH/WILDLIFE	12-2058	SQUARE	0	1,469	12-2058	SQUARE	0	1,469	0.69
331.00 STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(3)	2,329,509	12-2058	125-R1	(3)	2,328,540	2.25
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(4)	1,307,886	12-2058	125-R1.5	(4)	1,307,886	2.36
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(11)	181,833	12-2058	95-S0	(11)	181,833	1.88
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(5)	310,965	12-2058	70-L0	(5)	310,965	2.60
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(3)	3,507	12-2058	75-R0.5	(3)	3,507	2.12
336.00 ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(5)	164,095	12-2058	100-S0.5	(5)	164,095	2.39
TOTAL MERWIN				4,301,418				4,300,449	2.28

**PACIFICORP**  
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**UTAH, WYOMING AND IDAHO**

ACCOUNT	PACIFICORP DEPRECIATION STUDY				SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURAL RATE
<b>NORTH UMPQUA</b>									
331.00 STRUCTURES AND IMPROVEMENTS	12-2038	125-R1	(2)	1,243,645	12-2038	125-R1	(1)	1,227,904	3.48
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2038	125-R1.5	(2)	7,692,654	12-2038	125-R1.5	(2)	7,688,640	3.70
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2038	95-S0	(3)	927,904	12-2038	95-S0	(3)	927,315	3.55
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2038	70-L0	(2)	791,116	12-2038	70-L0	(2)	790,763	4.05
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2038	75-R0.5	(1)	22,785	12-2038	75-R0.5	(1)	22,763	3.22
336.00 ROADS, RAILROADS AND BRIDGES	12-2038	100-S0.5	(3)	354,955	12-2038	100-S0.5	(3)	354,730	3.59
TOTAL NORTH UMPQUA				11,033,059				11,012,115	3.68
<b>PARIS</b>									
331.00 STRUCTURES AND IMPROVEMENTS	12-2024	125-R1	0	0	12-2024	125-R1	0	0	-
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2024	125-R1.5	(1)	167	12-2024	125-R1.5	(1)	167	0.15
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2024	95-S0	(1)	53	12-2024	95-S0	(1)	53	0.07
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2024	70-L0	0	0	12-2024	70-L0	0	0	-
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2024	75-R0.5	0	0	12-2024	75-R0.5	0	0	-
TOTAL PARIS				220				220	0.05
<b>PIONEER</b>									
330.20 LAND RIGHTS	12-2030	SQUARE	0	106	12-2030	SQUARE	0	106	1.15
330.30 WATER RIGHTS	12-2030	SQUARE	0	1,275	12-2030	SQUARE	0	1,275	1.15
331.00 STRUCTURES AND IMPROVEMENTS	12-2030	125-R1	(1)	28,128	12-2030	125-R1	(1)	28,086	4.59
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2030	125-R1.5	(1)	414,535	12-2030	125-R1.5	(1)	414,535	4.25
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2030	95-S0	(1)	69,123	12-2030	95-S0	(1)	69,123	4.32
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2030	70-L0	(1)	51,746	12-2030	70-L0	(1)	51,746	5.48
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	75-R0.5	(1)	275	12-2030	75-R0.5	(1)	275	2.93
336.00 ROADS, RAILROADS AND BRIDGES	12-2030	100-S0.5	(1)	3,208	12-2030	100-S0.5	(1)	3,208	5.25
TOTAL PIONEER				568,396				568,364	4.34
<b>PROSPECT # 1, 2 AND 4</b>									
330.20 LAND RIGHTS	12-2038	SQUARE	0	77	12-2038	SQUARE	0	77	2.07
330.40 FLOOD RIGHTS	12-2038	SQUARE	0	43	12-2038	SQUARE	0	43	1.36
331.00 STRUCTURES AND IMPROVEMENTS	12-2038	125-R1	(1)	248,494	12-2038	125-R1	(1)	249,178	3.90
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2038	125-R1.5	(1)	1,311,162	12-2038	125-R1.5	(1)	1,310,538	3.50
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2038	95-S0	(3)	144,242	12-2038	95-S0	(3)	144,154	3.41
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2038	70-L0	(2)	272,781	12-2038	70-L0	(2)	272,677	4.09
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2038	75-R0.5	(1)	581	12-2038	75-R0.5	(1)	581	3.11
336.00 ROADS, RAILROADS AND BRIDGES	12-2038	100-S0.5	(2)	48,864	12-2038	100-S0.5	(2)	48,857	4.68
TOTAL PROSPECT # 1, 2 AND 4				2,026,244				2,026,105	3.63
<b>PROSPECT #3</b>									
331.00 STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(4)	5,196	12-2058	125-R1	(3)	5,108	0.80
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(5)	4,878	12-2058	125-R1.5	(5)	4,819	0.11
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(9)	5,756	12-2058	95-S0	(9)	5,733	0.32
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(5)	28,251	12-2058	70-L0	(5)	28,238	1.53
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(3)	59	12-2058	75-R0.5	(3)	58	0.09
336.00 ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(6)	5,468	12-2058	100-S0.5	(6)	5,467	1.84
TOTAL PROSPECT #3				49,608				49,423	0.54
<b>SANTA CLARA</b>									
331.00 STRUCTURES AND IMPROVEMENTS	12-2024	125-R1	0	0	12-2024	125-R1	0	0	0.00
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2024	125-R1.5	0	0	12-2024	125-R1.5	0	0	0.00
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2024	95-S0	(1)	0	12-2024	95-S0	(1)	0	0.00
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2024	70-L0	0	5,244	12-2024	70-L0	0	5,244	0.76
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2024	75-R0.5	0	0	12-2024	75-R0.5	0	0	0.00
336.00 ROADS, RAILROADS AND BRIDGES	12-2024	100-S0.5	0	2,033	12-2024	100-S0.5	0	2,033	9.53
TOTAL SANTA CLARA				7,277				7,277	0.29

**PACIFICORP**  
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**UTAH, WYOMING AND IDAHO**

ACCOUNT	PACIFICORP DEPRECIATION STUDY				SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCUMULATED ANNUAL ACCRUAL RATE
<b>STAIRS</b>									
331.00 STRUCTURES AND IMPROVEMENTS	12-2030	125-R1	(1)	4,454	12-2030	125-R1	(1)	4,445	2.49
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2030	125-R1.5	(1)	66,031	12-2030	125-R1.5	(1)	66,031	5.44
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2030	95-S0	(2)	14,109	12-2030	95-S0	(2)	14,109	2.75
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2030	70-L0	(1)	9,564	12-2030	70-L0	(1)	9,564	4.35
336.00 ROADS, RAILROADS AND BRIDGES	12-2030	100-S0.5	0	18,462	12-2030	100-S0.5	0	18,462	8.59
TOTAL STAIRS				112,620				112,611	4.81
<b>SWIFT</b>									
330.20 LAND RIGHTS	12-2058	SQUARE	0	61,403	12-2058	SQUARE	0	61,403	0.98
330.50 FISHWILDLIFE	12-2058	SQUARE	0	968	12-2058	SQUARE	0	968	1.00
331.00 STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(3)	1,650,595	12-2058	125-R1	(3)	1,649,891	2.28
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(6)	879,760	12-2058	125-R1.5	(6)	879,760	1.62
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(10)	326,508	12-2058	95-S0	(10)	326,508	2.02
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(5)	195,011	12-2058	70-L0	(5)	195,011	2.49
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(5)	6,393	12-2058	75-R0.5	(5)	6,393	1.61
336.00 ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(6)	23,585	12-2058	100-S0.5	(6)	23,585	2.09
TOTAL SWIFT				3,144,223				3,143,519	1.98
<b>VIVA NAUGHTON</b>									
331.00 STRUCTURES AND IMPROVEMENTS	12-2029	125-R1	(1)	17,029	12-2029	125-R1	(1)	17,009	4.26
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2029	125-R1.5	(1)	4,271	12-2029	125-R1.5	(1)	4,271	4.16
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2029	95-S0	(2)	21,339	12-2029	95-S0	(2)	21,339	4.36
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	70-L0	(1)	10,721	12-2029	70-L0	(1)	10,721	5.33
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	75-R0.5	(1)	874	12-2029	75-R0.5	(1)	874	4.34
TOTAL VIVA NAUGHTON				54,234				54,214	4.47
<b>WALLOWA FALLS</b>									
331.00 STRUCTURES AND IMPROVEMENTS	12-2057	125-R1	(4)	0	12-2057	125-R1	(3)	0	-
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2057	125-R1.5	(4)	30,507	12-2057	125-R1.5	(4)	30,507	1.41
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2057	95-S0	(8)	0	12-2057	95-S0	(8)	0	0.00
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2057	70-L0	(6)	0	12-2057	70-L0	(6)	0	0.00
336.00 ROADS, RAILROADS AND BRIDGES	12-2057	100-S0.5	(6)	4,810	12-2057	100-S0.5	(6)	4,799	0.74
TOTAL WALLOWA FALLS				35,317				35,306	0.78
<b>WEBER</b>									
331.00 STRUCTURES AND IMPROVEMENTS	12-2060	125-R1	(5)	1,657	12-2060	125-R1	(4)	1,549	0.40
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2060	125-R1.5	(6)	15,869	12-2060	125-R1.5	(6)	15,869	0.79
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2060	95-S0	(11)	6,203	12-2060	95-S0	(11)	6,203	0.67
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2060	70-L0	(6)	2,632	12-2060	70-L0	(6)	2,632	1.04
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2060	75-R0.5	(4)	131	12-2060	75-R0.5	(4)	131	0.60
336.00 ROADS, RAILROADS AND BRIDGES	12-2060	100-S0.5	(8)	276	12-2060	100-S0.5	(8)	276	0.70
TOTAL WEBER				26,768				26,660	0.74
<b>YALE</b>									
330.20 LAND RIGHTS	12-2058	SQUARE	0	6,098	12-2058	SQUARE	0	6,083	0.80
331.00 STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(4)	378,859	12-2058	125-R1	(3)	374,713	2.14
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(7)	434,421	12-2058	125-R1.5	(7)	433,770	1.32
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(10)	270,961	12-2058	95-S0	(10)	270,745	1.90
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(6)	83,465	12-2058	70-L0	(6)	83,411	2.20
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(5)	7,650	12-2058	75-R0.5	(5)	7,636	1.41
336.00 ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(6)	40,954	12-2058	100-S0.5	(6)	40,933	2.02
TOTAL YALE				1,222,408				1,217,291	1.70
<b>HYDRO DECOMMISSIONING RESERVE</b>			a	(448,125)			a	(448,125)	
<b>TOTAL HYDRAULIC PRODUCTION</b>				<b>30,467,681</b>				<b>30,434,825</b>	<b>3.06</b>

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UTAH, WYOMING AND IDAHO**

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

**PACIFICORP  
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE  
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UTAH, WYOMING AND IDAHO**

ACCOUNT	PACIFICORP DEPRECIATION STUDY				SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL RATE
<b>DUNLAP - WIND</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(1)	183,643	12-2050	65-R2	(1)	183,643	2.33
343.00 PRIME MOVERS	12-2050	55-R2.5	(1)	9,334,602	12-2050	55-R2.5	(1)	9,334,602	5.34
344.00 GENERATORS	12-2050	40-S0	(2)	407,952	12-2050	40-S0	(2)	407,952	7.72
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(1)	311,346	12-2050	60-S0.5	(1)	311,346	2.43
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	0	4,684	12-2050	60-R3	0	4,684	2.46
TOTAL DUNLAP - WIND				10,242,227				10,242,227	5.09
<b>FOOTE CREEK - WIND</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(1)	5,155	12-2050	65-R2	(1)	5,155	4.94
343.00 PRIME MOVERS	12-2050	55-R2.5	(1)	2,329,011	12-2050	55-R2.5	(1)	2,329,011	4.11
344.00 GENERATORS	12-2050	40-S0	(2)	148,872	12-2050	40-S0	(2)	148,872	5.52
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(1)	90,476	12-2050	60-S0.5	(1)	90,476	5.01
TOTAL FOOTE CREEK - WIND				2,573,514				2,573,514	4.20
<b>GLENROCK - WIND</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	289,531	12-2049	65-R2	(1)	289,531	2.39
343.00 PRIME MOVERS	12-2049	55-R2.5	(1)	20,699,052	12-2049	55-R2.5	(1)	20,699,052	4.26
344.00 GENERATORS	12-2049	40-S0	(2)	905,061	12-2049	40-S0	(2)	905,061	5.94
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	728,609	12-2049	60-S0.5	(1)	728,609	2.34
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	131,137	12-2049	60-R3	0	131,137	3.02
TOTAL GLENROCK - WIND				22,753,390				22,753,390	4.14
<b>GOODNOE HILLS - WIND</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	122,379	12-2049	65-R2	(1)	122,379	2.21
343.00 PRIME MOVERS	12-2049	55-R2.5	(1)	7,378,849	12-2049	55-R2.5	(1)	7,378,849	5.83
344.00 GENERATORS	12-2049	40-S0	(2)	294,308	12-2049	40-S0	(2)	294,308	7.10
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	317,202	12-2049	60-S0.5	(1)	317,202	3.89
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	4,819	12-2049	60-R3	0	4,819	2.33
TOTAL GOODNOE HILLS - WIND				8,117,557				8,117,557	5.61
<b>HIGH PLAINS / MCFADDEN - WIND</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	180,251	12-2049	65-R2	(1)	180,251	2.28
343.00 PRIME MOVERS	12-2049	55-R2.5	(1)	11,070,426	12-2049	55-R2.5	(1)	11,070,426	5.47
344.00 GENERATORS	12-2049	40-S0	(2)	456,228	12-2049	40-S0	(2)	456,228	7.50
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	366,514	12-2049	60-S0.5	(1)	366,514	2.39
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	4,079	12-2049	60-R3	0	4,079	2.54
TOTAL HIGH PLAINS / MCFADDEN - WIND				12,077,498				12,077,498	5.21
<b>LEANING JUNIPER - WIND</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	100,728	12-2049	65-R2	(1)	100,728	2.00
343.00 PRIME MOVERS	12-2049	55-R2.5	(1)	5,632,051	12-2049	55-R2.5	(1)	5,632,051	4.96
344.00 GENERATORS	12-2049	40-S0	(2)	255,488	12-2049	40-S0	(2)	255,488	9.48
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(2)	211,902	12-2049	60-S0.5	(2)	211,902	2.43
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	(1)	2,857	12-2049	60-R3	(1)	2,857	2.40
TOTAL LEANING JUNIPER - WIND				6,202,996				6,202,996	4.77
<b>MARENGO - WIND</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	213,856	12-2049	65-R2	(1)	213,856	2.06
343.00 PRIME MOVERS	12-2049	55-R2.5	(1)	15,616,140	12-2049	55-R2.5	(1)	15,616,140	4.98
344.00 GENERATORS	12-2049	40-S0	(2)	818,505	12-2049	40-S0	(2)	818,505	6.72
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(2)	464,030	12-2049	60-S0.5	(2)	464,030	2.77
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	9,319	12-2049	60-R3	0	9,319	2.24
TOTAL MARENGO - WIND				17,121,850				17,121,850	4.84

**PACIFICORP**  
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**UTAH, WYOMING AND IDAHO**

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCUMULATED AMOUNT	ANNUAL ACCRUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCUMULATED AMOUNT	ANNUAL ACCRUAL RATE
<b>SEVEN MILE HILL - WIND</b>										
341.00	STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	146,730	2.28	65-R2	(1)	146,730	2.28
343.00	PRIME MOVERS	12-2049	55-R2.5	(1)	9,981,807	5.23	55-R2.5	(1)	9,981,807	5.23
344.00	GENERATORS	12-2049	40-S0	(2)	425,609	7.40	40-S0	(2)	425,609	7.40
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	331,055	2.36	60-S0.5	(1)	331,055	2.36
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	23,263	2.54	60-R3	0	23,263	2.54
	TOTAL SEVEN MILE HILL - WIND				10,908,464	5.00			10,908,464	5.00
<b>TB FLATS - WIND</b>										
341.00	STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(1)	610,172	3.44	65-R2	(1)	610,172	3.44
343.00	PRIME MOVERS	12-2050	55-R2.5	(1)	17,963,869	3.43	55-R2.5	(1)	17,963,869	3.43
344.00	GENERATORS	12-2050	40-S0	(2)	683,837	3.85	40-S0	(2)	683,837	3.85
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(1)	1,032,078	3.49	60-S0.5	(1)	1,032,078	3.49
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	0	98,640	3.34	60-R3	0	98,640	3.34
	TOTAL TB FLATS - WIND				20,388,596	3.45			20,388,596	3.45
<b>EKOLA FLATS - WIND</b>										
341.00	STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(2)	331,948	3.47	65-R2	(2)	331,948	3.47
343.00	PRIME MOVERS	12-2050	55-R2.5	(2)	9,772,710	3.47	55-R2.5	(2)	9,772,710	3.47
344.00	GENERATORS	12-2050	40-S0	(2)	368,313	3.85	40-S0	(2)	368,313	3.85
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(2)	561,469	3.53	60-S0.5	(2)	561,469	3.53
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	(1)	53,668	3.37	60-R3	(1)	53,668	3.37
	TOTAL EKOLA FLATS - WIND				11,088,108	3.48			11,088,108	3.48
<b>CEDAR SPRINGS - WIND</b>										
341.00	STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(1)	285,088	3.44	65-R2	(1)	285,088	3.44
343.00	PRIME MOVERS	12-2050	55-R2.5	(1)	8,687,580	3.43	55-R2.5	(1)	8,687,580	3.43
344.00	GENERATORS	12-2050	40-S0	(2)	330,713	3.85	40-S0	(2)	330,713	3.85
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(1)	499,127	3.49	60-S0.5	(1)	499,127	3.49
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	(1)	48,189	3.37	60-R3	(1)	48,189	3.37
	TOTAL CEDAR SPRINGS - WIND				9,860,697	3.45			9,860,697	3.45
<b>SOLAR GENERATING</b>										
344.00	GENERATORS - ATLANTIC CITY	12-2027	SQUARE	0	228	4.11	SQUARE	0	228	4.11
344.00	GENERATORS - CANYON LANDS	12-2014	SQUARE	0	0	-	SQUARE	0	0	-
344.00	GENERATORS - GREEN RIVER	12-2014	SQUARE	0	0	-	SQUARE	0	0	-
344.00	GENERATORS - OREGON HIGH DESERT	12-2015	50-R2.5	0	0	-	50-R2.5	0	0	-
	TOTAL SOLAR GENERATING				228	0.15			228	0.15
<b>MOBILE GENERATORS</b>										
344.00	EAST SIDE MOBILE GENERATOR		50-R2.5	0	12,019	1.43	50-R2.5	0	12,019	1.43
344.00	WEST SIDE MOBILE GENERATOR		50-R2.5	0	13,934	1.64	50-R2.5	0	13,934	1.64
	TOTAL MOBILE GENERATORS				25,953	1.54			25,953	1.54
	<b>TOTAL DEPRECIABLE OTHER PRODUCTION</b>				<b>203,786,985</b>	<b>4.02</b>			<b>203,715,719</b>	<b>4.01</b>
	<b>TOTAL PRODUCTION PLANT</b>				<b>653,367,098</b>	<b>4.89</b>			<b>582,178,916</b>	<b>4.48</b>

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	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT
<b>TRANSMISSION PLANT</b>								
350.20 RIGHTS-OF-WAY		80-R4	0	2,740,305		90-R4	0	2,387,100
352.00 STRUCTURES AND IMPROVEMENTS		70-R3	(10)	4,471,687		75-R2.5	(5)	3,909,950
353.00 STATION EQUIPMENT		58-S0	(10)	45,189,695		60-S0	(10)	42,897,112
354.00 TOWERS AND FIXTURES		70-R4	(10)	25,209,356		72-R4	(8)	23,533,852
355.00 POLES AND FIXTURES		60-R2	(50)	30,098,544		62-R2.5	(40)	26,304,490
356.00 OVERHEAD CONDUCTORS AND DEVICES		65-R3	(35)	31,735,033		68-R2.5	(30)	28,375,112
357.00 UNDERGROUND CONDUIT		60-S2.5	0	56,323		60-S2.5	0	54,230
358.00 UNDERGROUND CONDUCTORS AND DEVICES		60-S2.5	(5)	133,629		60-S2.5	(5)	127,692
359.00 ROADS AND TRAILS		70-R5	0	161,705		75-R5	0	143,922
<b>TOTAL TRANSMISSION PLANT</b>				<b>139,796,277</b>				<b>127,733,460</b>
<b>DISTRIBUTION PLANT</b>								
<b>OREGON - DISTRIBUTION</b>								
360.20 RIGHTS-OF-WAY		60-S2.5	0	72,636		60-S2.5	0	72,636
361.00 STRUCTURES AND IMPROVEMENTS		65-R2	(10)	607,162		65-R2	(10)	607,162
362.00 STATION EQUIPMENT		53-R1	(20)	6,254,671		53-R1	(20)	6,254,671
364.00 POLES, TOWERS AND FIXTURES		55-R1	(100)	14,340,303		55-R1	(100)	14,340,303
365.00 OVERHEAD CONDUCTORS AND DEVICES		60-R1	(60)	6,949,370		60-R1	(60)	6,949,370
366.00 UNDERGROUND CONDUIT		70-R3	(50)	2,034,675		70-R3	(50)	2,034,675
367.00 UNDERGROUND CONDUCTORS AND DEVICES		60-R2.5	(35)	4,251,699		60-R2.5	(35)	4,251,699
368.00 LINE TRANSFORMERS		46-R1.5	(30)	12,548,312		46-R1.5	(30)	12,548,312
369.10 OVERHEAD SERVICES		55-R1	(35)	2,431,863		55-R1	(35)	2,431,863
369.20 UNDERGROUND SERVICES		60-R4	(40)	4,806,166		60-R4	(40)	4,806,166
370.00 METERS		20-S3	(3)	2,638,890		20-S3	(3)	2,638,890
371.00 INSTALLATIONS ON CUSTOMER PREMISES		27-L0	(50)	116,045		27-L0	(50)	116,045
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		45-R1	(30)	650,451		45-R1	(30)	650,451
<b>TOTAL OREGON - DISTRIBUTION</b>				<b>57,702,243</b>				<b>57,702,243</b>
<b>WASHINGTON - DISTRIBUTION</b>								
360.20 RIGHTS-OF-WAY		55-R3	0	8,089		55-R3	0	8,089
361.00 STRUCTURES AND IMPROVEMENTS		60-R2	(5)	96,211		60-R2	(5)	96,211
362.00 STATION EQUIPMENT		54-R1	(25)	1,839,484		54-R1	(25)	1,839,484
364.00 POLES, TOWERS AND FIXTURES		55-R1.5	(100)	3,876,204		55-R1.5	(100)	3,876,204
365.00 OVERHEAD CONDUCTORS AND DEVICES		60-R1.5	(65)	2,000,197		60-R1.5	(65)	2,000,197
366.00 UNDERGROUND CONDUIT		55-R3	(40)	450,290		55-R3	(40)	450,290
367.00 UNDERGROUND CONDUCTORS AND DEVICES		55-R3	(35)	711,651		55-R3	(35)	711,651
368.00 LINE TRANSFORMERS		45-R2	(25)	2,951,546		45-R2	(25)	2,951,546
369.10 OVERHEAD SERVICES		60-R1	(40)	539,978		60-R1	(40)	539,978
369.20 UNDERGROUND SERVICES		55-R4	(50)	1,122,765		55-R4	(50)	1,122,765
370.00 METERS		20-S3	(3)	665,580		20-S3	(3)	665,580
371.00 INSTALLATIONS ON CUSTOMER PREMISES		30-L0	(40)	17,760		30-L0	(40)	17,760
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		45-R0.5	(40)	141,855		45-R0.5	(40)	141,855
<b>TOTAL WASHINGTON - DISTRIBUTION</b>				<b>14,411,610</b>				<b>14,411,610</b>



**PACIFICORP**  
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**UTAH, WYOMING AND IDAHO**

ACCOUNT	PACIFICORP DEPRECIATION STUDY				SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE
<b>WYOMING - DISTRIBUTION</b>									
360.20 RIGHTS-OF-WAY		50-S4	0	119,723		50-S4	0	114,986	1.78
361.00 STRUCTURES AND IMPROVEMENTS		65-R2.5	(10)	314,852		65-R2.5	(10)	311,575	1.64
362.00 STATION EQUIPMENT		55-R1	(100)	2,789,748		57-R1	(100)	2,651,041	1.83
364.00 POLES, TOWERS AND FIXTURES		60-R0.5	(50)	5,975,738		60-R0.5	(50)	5,694,642	3.34
365.00 OVERHEAD CONDUCTORS AND DEVICES		45-R2.5	(35)	2,793,407		45-R2.5	(35)	2,754,202	2.39
366.00 UNDERGROUND CONDUIT		45-R3	(30)	895,845		45-R3	(30)	877,920	2.80
367.00 UNDERGROUND CONDUCTORS AND DEVICES		40-R1.5	(30)	1,729,215		42-R1	(30)	1,665,301	2.52
368.00 LINE TRANSFORMERS		60-R1.5	(35)	4,102,988		60-R1.5	(35)	3,860,579	2.91
369.10 OVERHEAD SERVICES		50-R4	(55)	471,747		50-R4	(55)	464,273	2.16
369.20 UNDERGROUND SERVICES		20-S3	(3)	1,512,781		20-S3	(3)	1,483,147	2.98
370.00 METERS		30-O1	(60)	840,949		30-O1	(60)	812,350	5.12
371.00 INSTALLATIONS ON CUSTOMER PREMISES		50-R0.5	(45)	34,341		50-R0.5	(45)	31,056	3.55
373.00 STREET LIGHTING AND SIGNAL SYSTEMS				299,669				294,085	2.73
<b>TOTAL WYOMING - DISTRIBUTION</b>				<b>21,881,003</b>				<b>21,015,097</b>	<b>2.68</b>
<b>CALIFORNIA - DISTRIBUTION</b>									
360.20 RIGHTS-OF-WAY		65-R4	0	14,225		65-R4	0	14,225	1.25
361.00 STRUCTURES AND IMPROVEMENTS		55-R2.5	(10)	99,965		55-R2.5	(10)	99,965	1.94
362.00 STATION EQUIPMENT		50-R1	(25)	781,461		50-R1	(25)	781,461	2.41
364.00 POLES, TOWERS AND FIXTURES		55-R1.5	(100)	2,510,013		55-R1.5	(100)	2,510,013	3.49
365.00 OVERHEAD CONDUCTORS AND DEVICES		65-R1	(60)	851,314		65-R1	(60)	851,314	2.34
366.00 UNDERGROUND CONDUIT		60-R4	(45)	431,280		60-R4	(45)	431,280	2.26
367.00 UNDERGROUND CONDUCTORS AND DEVICES		55-R3	(40)	509,836		55-R3	(40)	509,836	2.38
368.00 LINE TRANSFORMERS		55-R2	(40)	1,429,293		55-R2	(40)	1,429,293	2.42
369.10 OVERHEAD SERVICES		55-R1.5	(50)	299,072		55-R1.5	(50)	299,072	2.65
369.20 UNDERGROUND SERVICES		60-R4	(50)	425,035		60-R4	(50)	425,035	2.40
370.00 METERS		20-S3	(3)	172,647		20-S3	(3)	172,647	4.70
371.00 INSTALLATIONS ON CUSTOMER PREMISES		26-L0	(50)	12,762		26-L0	(50)	12,762	5.09
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		35-O1	(45)	33,158		35-O1	(45)	33,158	3.90
<b>TOTAL CALIFORNIA - DISTRIBUTION</b>				<b>7,570,061</b>				<b>7,570,061</b>	<b>2.70</b>
<b>UTAH - DISTRIBUTION</b>									
360.20 RIGHTS-OF-WAY		65-R4	0	185,781		65-R4	0	184,531	1.55
361.00 STRUCTURES AND IMPROVEMENTS		60-R2	(10)	1,055,346		60-R2	(10)	1,049,413	1.86
362.00 STATION EQUIPMENT		50-S0	(15)	11,492,106		50-S0	(15)	11,413,892	2.31
364.00 POLES, TOWERS AND FIXTURES		50-R0.5	(85)	16,071,953		50-R0.5	(80)	15,515,096	3.62
365.00 OVERHEAD CONDUCTORS AND DEVICES		54-R0.5	(40)	6,559,293		54-R0.5	(40)	6,517,789	2.59
366.00 UNDERGROUND CONDUIT		60-R2.5	(45)	5,606,614		60-R2.5	(40)	5,396,528	2.34
367.00 UNDERGROUND CONDUCTORS AND DEVICES		60-R2.5	(20)	11,972,149		60-R2.5	(15)	11,327,810	1.89
368.00 LINE TRANSFORMERS		47-R1	(10)	14,413,463		47-R1	(10)	14,316,874	2.36
369.00 SERVICES		55-R3	(30)	8,891,993		55-R3	(25)	8,460,392	2.30
370.00 METERS		20-S3	(3)	5,459,240		20-S3	(3)	5,321,429	5.88
371.00 INSTALLATIONS ON CUSTOMER PREMISES		25-L0	(60)	235,297		25-L0	(60)	229,864	6.34
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		25-R0.5	(30)	1,154,915		25-R0.5	(30)	1,126,178	5.36
<b>TOTAL UTAH - DISTRIBUTION</b>				<b>83,096,150</b>				<b>80,819,816</b>	<b>2.56</b>

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ACCOUNT	PACIFICORP DEPRECIATION STUDY				SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCUMULATED ANNUAL ACCRUAL RATE
<b>IDAHO - DISTRIBUTION</b>									
360.20 RIGHTS-OF-WAY		60-R4	0	22,203		60-R4	0	22,338	1.54
361.00 STRUCTURES AND IMPROVEMENTS		65-R3	(5)	35,900		65-R3	(5)	36,109	1.52
362.00 STATION EQUIPMENT		55-R1.5	(15)	778,788		55-R1.5	(15)	761,119	1.93
364.00 POLES, TOWERS AND FIXTURES		50-R0.5	(90)	3,789,586		53-R1	(90)	3,556,993	3.44
365.00 OVERHEAD CONDUCTORS AND DEVICES		54-R0.5	(35)	977,403		54-R0.5	(30)	942,763	2.27
366.00 UNDERGROUND CONDUIT		60-R2	(40)	252,136		60-R2	(40)	253,275	2.23
367.00 UNDERGROUND CONDUCTORS AND DEVICES		60-R2.5	(15)	521,366		60-R2.5	(15)	524,960	1.76
368.00 LINE TRANSFORMERS		47-R1	(10)	1,985,671		47-R1	(10)	1,997,874	2.19
369.00 SERVICES		55-R3	(30)	1,107,147		55-R3	(30)	1,112,558	2.26
370.00 METERS		20-S3	(3)	676,547		20-S3	(3)	693,823	4.30
371.00 INSTALLATIONS ON CUSTOMER PREMISES		25-L0	(45)	6,931		25-L0	(35)	6,405	4.42
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		25-R0.5	(20)	30,078		25-R0.5	(20)	30,548	4.05
<b>TOTAL IDAHO - DISTRIBUTION</b>				<b>10,163,766</b>				<b>9,938,765</b>	<b>2.57</b>
<b>TOTAL DISTRIBUTION PLANT</b>				<b>194,826,823</b>				<b>191,457,582</b>	<b>2.60</b>
<b>GENERAL PLANT</b>									
<b>OREGON - GENERAL</b>									
390.00 STRUCTURES AND IMPROVEMENTS		55-R1.5	(15)	1,798,126		55-R1.5	(15)	1,798,126	2.08
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		13-S2	10	566,357		13-S2	10	566,357	6.43
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		16-S2	10	712,564		16-S2	10	712,564	5.51
392.09 TRANSPORTATION EQUIPMENT - TRAILERS		33-S1	10	95,362		33-S1	10	95,362	2.72
396.03 LIGHT POWER OPERATED EQUIPMENT		10-S3	10	1,132,210		10-S3	10	1,132,210	9.31
396.07 HEAVY POWER OPERATED EQUIPMENT		16-L1	15	1,268,285		16-L1	15	1,268,285	5.20
<b>TOTAL OREGON - GENERAL</b>				<b>5,572,904</b>				<b>5,572,904</b>	<b>3.76</b>
<b>WASHINGTON - GENERAL</b>									
390.00 STRUCTURES AND IMPROVEMENTS		40-S3	(10)	272,053		40-S3	(10)	272,053	2.08
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		14-S2	10	47,369		14-S2	10	47,369	2.90
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		19-S1	10	161,319		19-S1	10	161,319	3.43
392.09 TRANSPORTATION EQUIPMENT - TRAILERS		33-S0.5	10	16,149		33-S0.5	10	16,149	2.29
396.03 LIGHT POWER OPERATED EQUIPMENT		10-S2.5	10	230,136		10-S2.5	10	230,136	9.49
396.07 HEAVY POWER OPERATED EQUIPMENT		15-L1.5	15	248,041		15-L1.5	15	248,041	3.93
<b>TOTAL WASHINGTON - GENERAL</b>				<b>975,067</b>				<b>975,067</b>	<b>3.38</b>
<b>WYOMING - GENERAL</b>									
389.20 LAND RIGHTS		55-R4	0	1,396		55-R4	0	1,390	1.87
390.00 STRUCTURES AND IMPROVEMENTS		50-R2	(20)	482,109		55-R2	(20)	431,430	2.28
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		14-S1.5	10	409,803		14-S1.5	10	401,002	8.60
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		16-L2	5	568,028		16-L2	5	551,936	6.79
392.09 TRANSPORTATION EQUIPMENT - TRAILERS		35-S2.5	5	117,082		35-S2.5	5	115,691	3.03
396.03 LIGHT POWER OPERATED EQUIPMENT		9-S3	10	656,536		9-S3	10	646,227	14.66
396.07 HEAVY POWER OPERATED EQUIPMENT		15-L0	20	2,278,266		15-L0	20	2,265,800	5.77
<b>TOTAL WYOMING - GENERAL</b>				<b>4,503,220</b>				<b>4,413,476</b>	<b>5.66</b>
<b>CALIFORNIA - GENERAL</b>									
390.00 STRUCTURES AND IMPROVEMENTS		60-R2	(20)	69,083		60-R2	(20)	69,083	1.99
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		13-S2	10	99,760		13-S2	10	99,760	8.63
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		17-L2	10	53,021		17-L2	10	53,021	5.31
392.09 TRANSPORTATION EQUIPMENT - TRAILERS		35-S2	5	12,545		35-S2	5	12,545	2.68
396.03 LIGHT POWER OPERATED EQUIPMENT		9-S4	10	176,663		9-S4	10	176,663	12.21
396.07 HEAVY POWER OPERATED EQUIPMENT		15-L2	15	126,665		15-L2	15	126,665	5.59
<b>TOTAL CALIFORNIA - GENERAL</b>				<b>537,737</b>				<b>537,737</b>	<b>5.48</b>

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	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCUMULATED ANNUAL ACCRUAL RATE
<b>UTAH - GENERAL</b>									
389.20 LAND RIGHTS		50-R1	0	1,684		50-R1	0	1,684	2.05
390.00 STRUCTURES AND IMPROVEMENTS		50-R1	(20)	2,479,237		50-R1	(20)	2,479,237	2.55
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		13-L2.5	10	1,423,417		13-L2.5	10	1,423,417	8.92
392.30 AIRCRAFT		10-SQ	20	115,964		10-SQ	20	115,964	6.23
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		17-L2	5	1,520,826		17-L2	5	1,520,826	6.38
392.09 TRANSPORTATION EQUIPMENT - TRAILERS		30-S1	10	300,430		30-S1	10	300,430	3.47
396.03 LIGHT POWER OPERATED EQUIPMENT		10-L3	10	1,702,272		10-L3	10	1,702,272	10.55
396.07 HEAVY POWER OPERATED EQUIPMENT		14-L0.5	20	3,239,807		14-L0.5	20	3,239,807	6.09
<b>TOTAL UTAH - GENERAL</b>				<b>10,783,637</b>				<b>10,783,637</b>	<b>4.97</b>
<b>IDAHO - GENERAL</b>									
389.20 LAND RIGHTS		60-R3	0	79		60-R3	0	79	1.70
390.00 STRUCTURES AND IMPROVEMENTS		60-R3	(10)	270,524		60-R3	(10)	270,524	1.84
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		13-S1.5	10	267,460		13-S1.5	10	267,460	8.73
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		18-S1	10	266,024		18-S1	10	266,024	5.19
392.09 TRANSPORTATION EQUIPMENT - TRAILERS		35-S1	15	37,747		35-S1	15	37,747	2.44
396.03 LIGHT POWER OPERATED EQUIPMENT		9-S2	10	368,440		9-S2	10	368,440	11.95
396.07 HEAVY POWER OPERATED EQUIPMENT		18-L1	10	419,526		18-L1	10	419,526	5.39
<b>TOTAL IDAHO - GENERAL</b>				<b>1,623,800</b>				<b>1,623,800</b>	<b>4.61</b>
<b>AZ, CO, MT, ETC. - GENERAL</b>									
390.00 STRUCTURES AND IMPROVEMENTS		45-R2	(5)	6,392		45-R2	(5)	6,392	1.76
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		17-R2.5	5	15,634		17-R2.5	5	15,634	3.82
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		19-R2	15	8,263		19-R2	15	8,263	3.50
392.09 TRANSPORTATION EQUIPMENT - TRAILERS		25-S1.5	0	106		25-S1.5	0	106	1.65
396.07 HEAVY POWER OPERATED EQUIPMENT		25-R2.5	10	51,738		25-R2.5	10	51,738	2.66
<b>TOTAL AZ, CO, MT, ETC. - GENERAL</b>				<b>82,133</b>				<b>82,133</b>	<b>2.77</b>
<b>TOTAL GENERAL PLANT</b>				<b>24,084,498</b>				<b>23,994,764</b>	<b>4.60</b>
<b>TOTAL ELECTRIC PLANT</b>				<b>1,012,074,696</b>				<b>925,364,712</b>	<b>3.27</b>

a Estimated decommissioning costs are \$7,752,574  
b For additions to new accounts related to Solar and Battery Storage the following survivor curves, net salvage estimates and depreciation rates should be utilized:

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