

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION) CASE NO. PAC-E-18-08
OF ROCKY MOUNTAIN POWER FOR)
AUTHORIZATION TO CHANGE)
DEPRECIATION RATES APPLICABLE TO) ORDER NO. 34754
ELECTRIC PROPERTY)

On September 11, 2018, Rocky Mountain Power, a division of PacifiCorp (“Rocky Mountain Power” or “Company”) filed an Application seeking approval of its proposed changes to depreciation rates applicable to the Company’s electric plant. The Commission approved the Company’s last depreciation rates in 2013, Case No. PAC-E-13-02.

On October 5, 2018, the Commission issued a Notice of Application and Notice of Intervention Deadline directing Staff and parties to discuss the appropriate scheduling for the case.

Monsanto, PacifiCorp Idaho Industrial Customers (“PIIC”), Sierra Club, Idaho Irrigation Pumpers Association, Inc., (“IIPA”) and Idaho Conservation League (collectively the “Parties”) intervened in this case.

On April 18, 2018, the Commission held a technical conference in Boise. The Parties then participated in several meetings and calls where settlement discussions occurred.

On June 15, 2020, the Company filed a proposed Settlement Stipulation (“Settlement Stipulation”) signed by the Company, Staff, Monsanto, PIIC, and IIPA (collectively the “Stipulating Parties”)¹. The Settlement Stipulation resolves all issues other than decommissioning costs (“Phase I”). The Company, on behalf of the Stipulating Parties, requested the case be processed by Modified Procedure.

On June 30, 2020, the Commission issued a Notice of Proposed Settlement and Notice of Modified Procedure establishing a July 21, 2020 public comment and July 28, 2020 Company reply comment deadline. Staff and the Company submitted comments. No other comments were received, and the Company did not file reply comments.

The Commission now issues this Order approving the Phase I Settlement Stipulation as filed.

¹ Idaho Conservation League is not a Stipulating Party but does not oppose the Settlement Stipulation.

THE APPLICATION

The Company requested to increase its Idaho jurisdictional depreciation expense by about \$19.3 million, effective January 1, 2021. The Application proposed depreciation rates that would increase annual depreciation expense by about \$14.1 million on an Idaho basis. In addition, ending the excess reserve amortization would increase the depreciation expense by about \$3.2 million and the incremental rate increase from the 2013 depreciation study increases the depreciation expense by about \$2.0 million on an Idaho basis.

The Company recommended shortening the terminal lives of the following steam generating facilities: Cholla Unit 4, Colstrip Plant, Craig Plant, and Jim Bridger Unit 1 and Unit 2. The Company recommended changing certain inputs and depreciation methodology for its hydroelectric, wind, natural gas, and mining assets.

THE PROPOSED SETTLEMENT STIPULATION

The Stipulating Parties entered the Settlement Stipulation on depreciation rates to resolve all issues besides decommissioning costs that will be addressed in a proposed Phase II in this case.²

The Stipulating Parties agreed to depreciation rates that would increase annual depreciation expenses allocated to Idaho by about \$8.7 million. The Stipulating Parties further agreed:

1. That the proposed depreciation rates in Attachments 1-3 (see attached) of the Settlement Stipulation are just and reasonable depreciation rates and would take effect on January 1, 2021.
2. Cholla Unit 4 would be removed from electric plant in-service as of December 2020 and ratemaking treatment for unrecovered plant balances, decommissioning, and other closing costs would be addressed in Case No. PAC-E-20-03.
3. To recognize the conversion of Naughton Unit 3 to natural gas with a retirement date of December 2029. Additionally, Naughton Units 1 and 2 would reflect the filed retirement date of December 2029.
4. Any solar and/or battery storage assets acquired or developed by the Company before its next depreciation study is filed would use a 25-year lifespan based on Iowa Curves and Net Salvage values in Table 3 of the Settlement Stipulation.

² The actual Settlement Stipulation, including its attachments, is about 35 pages long and includes much more detail than the summary provided here.

5. The Company would defer the changes in depreciation expense from current rates, \$13,940,303, for one-year through December 31, 2021.³ This amount includes about \$8.7 million of the Idaho jurisdictional allocation for the depreciation study, about \$3.2 million of excess reserve amortization in rates that end as of the effective date of the depreciation study, and about \$2.0 million for the incremental increase from 2013 depreciation study not yet reflected in rates. The Company would defer \$1,161,692 per month for 12 months in a regulatory asset account for recovery to be determined in the Company's next general rate case. No carrying charge would be applied to the regulatory asset during the deferral period until the next general rate case. A carrying charge or rate base treatment after the deferral period and the amortization period would be determined in the Company's next general rate case. The depreciation expense tracked in the RTM would be calculated using the depreciation rates provided in Case No. PAC-E-13-02, Order No. 32926, to eliminate any double counting. The Company would also stop deferring incremental depreciation expense from PAC-E-13-02 currently recovered in the Energy Cost Adjustment Mechanism effective December 31, 2020.
6. If the Company decides to retire any thermal plant besides Cholla Unit 4 before 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.
7. The Company agrees to present an analysis supporting the proposed lives and net salvage value for all Company-owned wind resources in its next depreciation study.
8. To support a Phase II in this case which will evaluate incremental decommissioning costs filed with the Commission on January 17, 2020 and March 16, 2020 (collectively "2020 Decommissioning Studies") and appropriate ratemaking treatment. The Settlement Stipulation proposes to complete the review of the regulatory treatment of the 2020 Decommissioning Studies in Phase II in time to allow the Commission to issue a final order before December 31, 2020.

Any reference to other states in the Settlement Stipulation is for illustrative purposes only and does not bind other State Commissions.

³ The Settlement Stipulation incorrectly states that the deferral would last for one-year, through December 31, 2020. The Company's proposal to insert a replacement page with the correct date is discussed in greater detail in the Company's comments.

The Stipulating Parties could not agree that each specific component of this Settlement Stipulation is just and reasonable in isolation. But all Stipulating Parties agree the Settlement Stipulation achieves a just and reasonable result and is in the public interest.

The Stipulating Parties agree that if any person challenges the approval of this Settlement Stipulation or requests rehearing or reconsideration of any order of the Commission approving this Settlement Stipulation, each Stipulating Party will use its best efforts to support the Settlement Stipulation. If any person seeks judicial review of a Commission order approving this Settlement Stipulation, no Stipulating Party shall oppose the Settlement Stipulation in that proceeding.

THE COMMENTS

A. Staff's Comments

Staff analyzed the depreciation rates, service lives, Iowa curves, and net salvage values for all plant asset accounts. Based on its review and negotiations with the Stipulating Parties, Staff believed the Settlement Stipulation was fair, just, and reasonable and in the public interest.

Staff's comments focused on stipulated adjustments to the Company's proposed depreciation rates.

a) Production Plant - Steam

Cholla Unit 4 depreciation expense would be removed, and the remaining book value would be removed from plant in-service by December 31, 2020. This would decrease the system's annual depreciation expense by \$71.8 million. The other stipulated adjustments to Production Plant – Steam would collectively decrease the Idaho jurisdictional annual depreciation expense by \$4.4 million.

b) Production Plant - Hydro

The net salvage values used to calculate the annual depreciation expense for Federal Energy Regulatory Commission ("FERC") Account 331 - Hydro Structures would be adjusted to reflect the actual historical data provided in the depreciation study. The proposed adjustment would decrease the Idaho jurisdictional annual depreciation expense by \$2,044.

c) Transmission Plant

The depreciation study recommended shortening the depreciable lives of certain assets, which would increase the Company's total system annual depreciation expense by \$9.4 million. The Settlement Stipulation changes the Iowa curves to the following FERC Accounts: 350 - Land

Rights, 352 - Structures, 353 - Station Equipment, 354 - Towers and Fixtures, 355 - Poles and Fixtures, 356 - Overhead Conductors, and 359 - Roads and Trails. According to Staff, the proposed adjustments would change the net salvage values to FERC Account 354 - Towers and Fixtures. This adjustment would extend the remaining depreciable life of the assets in FERC Account 354, which would decrease the Company's total system annual depreciation expense by \$12.1 million. The total impact to the Idaho jurisdictional annual depreciation expense would be a reduction of \$750,382.

d) Distribution Plant - Idaho

The Settlement Stipulation proposes adjustments to four accounts specific to Idaho Distribution plant, which will reduce the Idaho jurisdictional annual depreciation expense by \$225,001. The first two adjustments would change the net salvage values for FERC Account 365 - Overhead Conductors and Devices from -35% to -30%, and FERC Account 371 - Installation on Customer Premises from -45% to -35%. Staff believed the agreed upon net salvage values best reflect the historical trends for these accounts. Increasing the net salvage values would decrease Idaho's jurisdictional annual depreciation expense by \$35,166.

The other proposed adjustments to Idaho Distribution plant would change the Iowa curves to increase the remaining life of assets in FERC Accounts 362 - Station Equipment and 364 - Poles and Fixtures. Extending the depreciable lives of these accounts would reduce the proposed Idaho jurisdictional annual depreciation expense by \$230,262.

The remaining adjustments to Idaho Distribution accounts are additions and retirements expected to occur by the end of December 2020. They would increase the Idaho jurisdictional annual depreciation expense by \$540,427.

B. Rocky Mountain Power's Comments

The Company's comments supported the Settlement Stipulation and offered a correction to an error in the Settlement Stipulation.⁴ Specifically, the Company noted the first sentence of paragraph 17 incorrectly states:

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.

⁴ Staff noted this typo in its comments and acknowledged the parties' intended for the Company to defer the change in depreciation expenses for one-year through December 31, 2021.

The sentence should read:

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, 2021.

The Company stated that, if approved, the stipulated depreciation rates would take effect on January 1, 2021. The Company noted that during calendar year 2021, the incremental depreciation deferral expense of \$13,940,303 from the new depreciation rates would be allocated to Idaho. The Company stated this is the timeline the Stipulating Parties intended to file with the Commission. However, with the correction to paragraph 17, the Company supports the Settlement Stipulation as filed. The Company submitted a replacement page 7 of the Settlement Stipulation with its comments.

COMMISSION FINDINGS AND DECISION

The Company is an electrical corporation and public utility. *See Idaho Code* §§ 61-119 and 61-129. The Commission has jurisdiction over the Company and the issues in this case under Title 61 of the Idaho Code, including *Idaho Code* §§ 61-501 and 61-503.

The Commission reviewed the record, including the Company's Application, the Settlement Stipulation, Staff's comments, and the Company's comments. The Commission appreciates the Parties working together throughout the process to reach a settlement that Stipulating Parties agreed represented a reasonable outcome for Phase I. Accordingly, the Commission accepts the Stipulating Parties Settlement Stipulation as filed.

The Commission finds the Settlement Stipulation strikes a fair balance that allows the Company to meet its depreciation obligations in an era of accelerating coal plant retirements and ensures Idaho customers are covering their portion of the depreciation expense. The Commission understands the Company did not seek to update any applicable tariffs and instead intended to include the impacts of the new depreciation rates as part of a future regulatory proceeding addressing general rates.⁵ Therefore, the Company may defer the change in its depreciation expense from current rates, a total of \$13,940,303, for one-year through December 31, 2021.

⁵ The Company planned to file a general rate case in Case No. PAC-E-20-03 by June 1, 2020 but chose not to because of Covid-19 and the financial implications a rate increase could have on customers. Instead, the Company filed a settlement in PAC-E-20-03 signed by Staff, IIPA, Monsanto, PIIC, and ICL that asked for: (1) an accounting order to create a regulatory asset to transfer decommissioning and plant closure costs for Cholla Unit No. 4 when it is retired; (2) approval of modifications to Phase II of the settlement stipulation to implement tax reform approved in Order No. 34431; and (3) approval of ratemaking treatment for Pryor Mountain and Foote Creek I wind resources. The Commission is separately considering this application in Case. No. PAC-E-20-03.

Finally, we are optimistic that the Parties can continue to work collaboratively in discussions of Phase II, incremental decommissioning costs, and the associated appropriate ratemaking treatment.

ORDER

IT IS HEREBY ORDERED the Stipulating Parties' Settlement Stipulation pertaining to the Company's Application for authorization to change depreciation rates is approved.

IT IS FURTHER ORDERED that the depreciation rates attached in Attachment 3—and as summarized in Attachment 1 and Attachment 2—shall be effective as of January 1, 2021.

IT IS FURTHER ORDERED the Company may defer \$13,940,303, the stipulated change in depreciation expenses from current rates, for one-year, through December 31, 2021.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within twenty-one (21) days of the service date of this Order regarding any matter decided in this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. *See Idaho Code* § 61-626.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 18th day of August 2020.



PAUL KJELLANDER, PRESIDENT

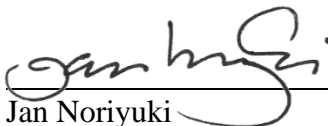


KRISTINE RAPER, COMMISSIONER



ERIC ANDERSON, COMMISSIONER

ATTEST:



Jan Noriyuki
Commission Secretary

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 \$
Steam						
Removing Cholla plant from sudty						(71,831,775)
Including Naughton 3 - Convert to gas						747,715
Hydro						
331 - Hydro Structures		-30%	6,489,773		-25%	(32,856)
Simple Cycle Gas - Gadsby						
343 - Prime Movers	S0-40	-4%	3,243,341	R1-50	-4%	(71,266)
Transmission						
350 - Land Rights	R4-80	0%	2,740,305	R4-90	0%	(353,205)
352 - Structures	R3-70	-10%	4,471,687	R2.5-75	-5%	(561,737)
353 - Station Equip.	S0-58	-10%	45,189,695	S0-60	-10%	(2,292,583)
354 - Towers and Fixtures	R4-70	-10%	25,209,356	R4-72	-8%	(1,675,504)
355 - Poles and Fixtures	R2-60	-50%	30,098,544	R2.5-62	-40%	(3,794,054)
356 - OH Conductors	R3-65	-35%	31,735,033	R2.5-68	-30%	(3,359,921)
357 - UG Conduit	S2.5-60	0%	56,323	S2.5-60	0%	(2,093)
358 - UG Conductor	S2.5-60	-5%	133,629	S2.5-60	-5%	(5,937)
359 - Roads and Trails	R5-70	0%	161,705	R5-75	0%	(17,783)
			139,796,277			(12,062,817)
Distribution - Wyoming						
360.2 - Land Rights	S4-50	0%	119,723	S4-50	0%	(4,737)
361 - Structures	R2.5-65	-10%	314,852	R2.5-65	-10%	(3,277)
362 - Station Equip.	R1-55	-10%	2,789,748	R1-57	-10%	(138,707)
364 - Poles and Fixtures	R1-55	-100%	5,975,738	R1-57	-100%	(281,096)
365 - Overhead Conductor	R0.5-60	-50%	2,793,407	R0.5-60	-50%	(39,205)
366 - Underground Conduit	R2.5-45	-35%	895,845	R2.5-45	-35%	(17,925)
367 - Underground Conductor	R3-45	-30%	1,729,215	R3-45	-30%	(63,914)
368 - Line Transformers	R1.5-40	-30%	4,102,988	R1-42	-30%	(242,409)
369.1 - Overhead Services	R1.5-60	-35%	471,747	R1.5-60	-35%	(7,534)
369.2 - Underground Services	R4-50	-55%	1,512,781	R4-50	-55%	(29,634)
370 - Meters	S3-20	-3%	840,949	S3-20	-3%	(28,599)
371 - Install. On Cust Premises	O1-30	-60%	34,341	O1-30	-60%	(3,285)
373 - Street Lighting	R0.5-50	-45%	299,669	R0.5-50	-45%	(5,584)
			21,881,003			(865,906)
General Plant - Wyoming						
390 - Structures & Improv.	R2-50	-20%	482,109	R2-55	-20%	(89,744)
Distribution - Utah						
360.2 - Land Rights	R4-65	0%	185,781	R4-65	0%	(1,250)
361 - Structures	R2-60	-10%	1,055,346	R2-60	-10%	(5,933)
362 - Station Equip.	S0-50	-15%	11,492,106	S0-50	-15%	(78,214)
364 - Poles and Fixtures	R0.5-50	-85%	16,071,953	R0.5-50	-80%	(556,857)
365 - Overhead Conductor	R0.5-54	-40%	6,559,293	R0.5-54	-40%	(41,504)
366 - Underground Conduit	R2.5-60	-45%	5,606,614	R2.5-60	-40%	(250,086)
367 - Underground Conductor	R2.5-60	-20%	11,972,149	R2.5-60	-15%	(644,339)
368 - Line Transformers	R1-47	-10%	14,413,463	R1-47	-10%	(96,589)
369 - Services	R3-55	-30%	8,891,993	R3-55	-25%	(431,601)
370 - Meters	S3-20	-3%	5,459,240	S3-20	-3%	(137,811)
371 - Install. On Cust Premises	L0-25	-60%	235,297	L0-25	-60%	(5,413)
373 - Street Lighting	R0.5-25	-30%	1,154,915	R0.5-25	-30%	(28,737)
			83,098,150			(2,278,334)
Distribution - Idaho						
360.2 - Land Rights	R4-60	0%	22,203	R4-60	0%	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)
Total Adjustments						(86,709,984)
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	
Production Plant									
Steam Production	SG	7,224,199,492	3.40%	4.82%	245,923,367	348,028,372	102,105,005	6,351,562	
Steam Production - Water Rights		35,638,063							
Hydro Production	SG	995,097,431	3.01%	3.06%	29,943,661	30,434,825	491,164	30,553	
Other Production	SG	5,075,636,837	3.21%	4.01%	163,112,102	203,715,719	40,603,617	2,525,796	
Other Production - Water Rights		32,709,325							
Total Production Plant		13,363,281,147							
Total Production Plant - Depreciable		13,294,933,760	3.30%	4.38%	438,979,130	582,178,916	143,199,786	8,907,911	
Transmission Plant									
	SG	7,375,554,755	1.77%	1.73%	130,435,713	127,733,460	(2,702,253)	(168,097)	
Distribution Plant									
Distribution	CA	280,326,706	2.67%	2.70%	7,472,463	7,570,061	97,598	-	
Distribution	OR	2,243,678,194	2.52%	2.57%	56,492,130	57,702,243	1,210,113	-	
Distribution	WA	526,113,490	2.76%	2.74%	14,526,469	14,411,610	(114,859)	-	
Distribution	WY	783,969,878	2.97%	2.68%	23,248,951	21,015,097	(2,233,854)	-	
Distribution	UT	3,160,310,244	2.62%	2.56%	82,950,370	80,819,816	(2,130,554)	-	
Distribution	ID	386,446,632	2.71%	2.57%	10,453,988	9,938,755	(515,233)	(515,233)	
Total Distribution		7,380,845,143	2.64%	2.59%	195,144,371	191,457,582	(3,686,789)	(515,233)	
General Plant - Vehicles *									
General Plant - Vehicles	392.1 CA	CA	852,236	3.48%	8.63%	29,658	73,548	43,890	-
General Plant - Vehicles	392.1 CA	SG	304,035	3.48%	8.63%	10,580	26,238	15,658	974
General Plant - Vehicles	392.1 ID	ID	2,295,198	4.28%	8.73%	98,234	200,371	102,136	102,136
General Plant - Vehicles	392.1 ID	SG	768,932	4.28%	8.73%	32,910	67,128	34,217	2,129
General Plant - Vehicles	392.1 OR	OR	7,689,181	7.04%	6.43%	541,318	494,414	(46,904)	-
General Plant - Vehicles	392.1 OR	SG	857,171	7.04%	6.43%	60,345	55,116	(5,229)	(325)
General Plant - Vehicles	392.1 OR	SO	255,789	7.04%	6.43%	18,008	16,447	(1,560)	(93)
General Plant - Vehicles	392.1 OT	SG	409,796	2.53%	3.82%	10,368	15,654	5,286	329
General Plant - Vehicles	392.1 UT	SE	251,862	5.04%	8.92%	12,694	22,466	9,772	632
General Plant - Vehicles	392.1 UT	SG	3,051,700	5.04%	8.92%	153,806	272,212	118,406	7,366
General Plant - Vehicles	392.1 UT	SO	2,635,088	5.04%	8.92%	132,808	235,050	102,241	6,086
General Plant - Vehicles	392.1 UT	UT	10,010,742	5.04%	8.92%	504,541	892,958	388,417	-
General Plant - Vehicles	392.1 WA	SG	608,194	5.60%	2.90%	34,059	17,638	(16,421)	(1,022)
General Plant - Vehicles	392.1 WA	WA	1,022,424	5.60%	2.90%	57,256	29,650	(27,605)	-
General Plant - Vehicles	392.1 WY	SG	2,079,440	5.85%	8.60%	121,647	178,832	57,185	3,557
General Plant - Vehicles	392.1 WY	WY	2,585,714	5.85%	8.60%	151,264	222,371	71,107	-
General Plant - Vehicles	392.3 UT	SO	1,860,982	2.51%	6.23%	46,711	115,939	69,229	4,121
General Plant - Vehicles	392.5 CA	CA	793,720	4.49%	5.31%	35,638	42,147	6,509	-
General Plant - Vehicles	392.5 CA	SG	204,130	4.49%	5.31%	9,165	10,839	1,674	104
General Plant - Vehicles	392.5 ID	ID	4,350,829	4.34%	5.19%	188,826	225,808	36,982	36,982
General Plant - Vehicles	392.5 ID	SG	779,534	4.34%	5.19%	33,832	40,458	6,626	412
General Plant - Vehicles	392.5 OR	OR	11,812,885	5.48%	5.51%	647,346	650,890	3,544	-
General Plant - Vehicles	392.5 OR	SG	1,109,492	5.48%	5.51%	60,800	61,133	333	21
General Plant - Vehicles	392.5 OT	SG	236,400	2.10%	3.50%	4,964	8,274	3,310	206
General Plant - Vehicles	392.5 UT	SE	219,289	4.56%	6.38%	10,000	13,991	3,991	258
General Plant - Vehicles	392.5 UT	SG	3,608,320	4.56%	6.38%	164,539	230,211	65,671	4,085
General Plant - Vehicles	392.5 UT	SO	1,475,100	4.56%	6.38%	67,265	94,111	26,847	1,598
General Plant - Vehicles	392.5 UT	UT	18,540,989	4.56%	6.38%	845,469	1,182,915	337,446	-
General Plant - Vehicles	392.5 WA	SG	1,563,941	5.07%	3.43%	79,292	53,643	(25,649)	(1,596)
General Plant - Vehicles	392.5 WA	WA	3,133,469	5.07%	3.43%	158,867	107,478	(51,389)	-
General Plant - Vehicles	392.5 WY	SG	3,120,067	5.66%	6.79%	176,596	211,853	35,257	2,193
General Plant - Vehicles	392.5 WY	WY	5,012,276	5.66%	6.79%	283,695	340,334	56,639	-
General Plant - Vehicles	392.9 CA	CA	454,745	2.32%	2.68%	10,550	12,187	1,637	-
General Plant - Vehicles	392.9 CA	SG	13,637	2.32%	2.68%	316	365	49	3
General Plant - Vehicles	392.9 ID	SG	63,528	2.28%	2.44%	1,448	1,550	102	6
General Plant - Vehicles	392.9 ID	ID	1,481,990	2.28%	2.44%	33,789	36,161	2,371	2,371
General Plant - Vehicles	392.9 OR	OR	3,355,388	2.44%	2.72%	81,871	91,267	9,395	-
General Plant - Vehicles	392.9 OR	SG	153,214	2.44%	2.72%	3,738	4,167	429	27
General Plant - Vehicles	392.9 OR	SO	3,491	2.44%	2.72%	85	95	10	1
General Plant - Vehicles	392.9 UT	SE	43,182	1.91%	3.47%	825	1,498	674	44
General Plant - Vehicles	392.9 UT	SG	1,306,628	1.91%	3.47%	24,957	45,340	20,383	1,268
General Plant - Vehicles	392.9 UT	SO	1,517,293	1.91%	3.47%	28,980	52,650	23,670	1,409
General Plant - Vehicles	392.9 UT	UT	5,800,349	1.91%	3.47%	110,787	201,272	90,485	-
General Plant - Vehicles	392.9 WA	SG	83,243	2.38%	2.29%	1,981	1,906	(75)	(5)
General Plant - Vehicles	392.9 WA	WA	620,650	2.38%	2.29%	14,771	14,213	(559)	-
General Plant - Vehicles	392.9 WY	SG	592,972	2.68%	3.03%	15,892	17,967	2,075	129
General Plant - Vehicles	392.9 WY	WY	3,220,759	2.68%	3.03%	86,316	97,589	11,273	-
General Plant - Vehicles	392.9 OT	SG	6,433	2.18%	1.65%	140	106	(34)	(2)
General Plant - Vehicles	396.3 CA	CA	1,447,080	7.20%	12.21%	104,190	176,689	72,499	-
General Plant - Vehicles	396.3 ID	SG	94,951	7.67%	11.95%	7,283	11,347	4,064	253
General Plant - Vehicles	396.3 ID	ID	2,987,665	7.67%	11.95%	229,154	357,026	127,872	127,872
General Plant - Vehicles	396.3 OR	OR	12,083,235	9.23%	9.31%	1,115,283	1,124,949	9,667	-
General Plant - Vehicles	396.3 OR	SG	82,388	9.23%	9.31%	7,604	7,670	66	4
General Plant - Vehicles	396.3 UT	SG	110,980	8.10%	10.55%	8,989	11,708	2,719	169
General Plant - Vehicles	396.3 UT	SO	1,450,283	8.10%	10.55%	117,473	153,005	35,532	2,115
General Plant - Vehicles	396.3 UT	UT	14,569,513	8.10%	10.55%	1,180,131	1,537,084	356,953	-
General Plant - Vehicles	396.3 WA	SG	76,764	5.66%	9.49%	4,345	7,285	2,940	183
General Plant - Vehicles	396.3 WA	WA	2,348,544	5.66%	9.49%	132,928	222,877	89,949	-
General Plant - Vehicles	396.3 WY	WY	4,408,344	8.47%	14.66%	373,387	646,263	272,876	-
General Plant - Vehicles	396.7 CA	CA	2,265,611	4.98%	5.59%	112,827	126,648	13,820	-
General Plant - Vehicles	396.7 ID	ID	6,717,318	3.73%	5.39%	250,556	362,063	111,507	111,507
General Plant - Vehicles	396.7 ID	SG	1,069,121	3.73%	5.39%	39,878	57,626	17,747	1,104
General Plant - Vehicles	396.7 OR	OR	22,854,375	5.14%	5.20%	1,174,715	1,188,428	13,713	-
General Plant - Vehicles	396.7 OR	SG	1,524,457	5.14%	5.20%	78,357	79,272	915	57
General Plant - Vehicles	396.7 OT	SG	1,943,963	1.86%	2.66%	36,158	51,709	15,552	967
General Plant - Vehicles	396.7 UT	SE	382,959	5.36%	6.09%	20,527	23,322	2,796	181
General Plant - Vehicles	396.7 UT	SG	13,090,861	5.36%	6.09%	701,670	797,233	95,563	5,945
General Plant - Vehicles	396.7 UT	SO	3,825,432	5.36%	6.09%	205,043	232,969	27,926	1,662

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	UT	35,912,226	5.36%	6.09%	1,924,895	2,187,055	262,159	-
General Plant - Vehicles 396.7 WA	SG	465,312	6.03%	3.93%	28,058	18,287	(9,772)	(608)
General Plant - Vehicles 396.7 WA	WA	5,846,223	6.03%	3.93%	352,527	229,757	(122,771)	-
General Plant - Vehicles 396.7 WY	SG	24,392,855	4.86%	5.77%	1,185,493	1,407,468	221,975	13,808
General Plant - Vehicles 396.7 WY	WY	14,896,522	4.86%	5.77%	723,971	859,529	135,558	-
Total General Plant - Vehicles*		287,063,409	5.33%	6.50%	15,314,391	18,665,718	3,351,327	440,625
General Plant - All Other								
General Plant - All Other 389.2 ID	ID	4,646	1.17%	1.70%	54	79	25	25
General Plant - All Other 389.2 UT	SG	1,183	2.03%	2.05%	24	24	0	0
General Plant - All Other 389.2 UT	UT	80,996	2.03%	2.05%	1,644	1,660	16	-
General Plant - All Other 389.2 WY	WY	74,246	1.98%	1.87%	1,470	1,388	(82)	-
General Plant - All Other 390 CA	CA	3,012,931	1.71%	1.99%	51,520	59,997	8,477	-
General Plant - All Other 390 CA	SO	456,255	1.71%	1.99%	7,802	9,079	1,278	76
General Plant - All Other 390 ID	ID	12,477,686	1.65%	1.84%	205,883	229,225	23,342	23,342
General Plant - All Other 390 ID	SG	1,446,832	1.65%	1.84%	23,873	26,622	2,749	171
General Plant - All Other 390 ID	SO	779,213	1.65%	1.84%	12,857	14,338	1,481	88
General Plant - All Other 390 OR	OR	33,518,026	1.86%	2.08%	623,435	702,170	78,735	-
General Plant - All Other 390 OR	SG	2,963,511	1.86%	2.08%	55,121	61,641	6,520	406
General Plant - All Other 390 OR	SO	49,771,365	1.86%	2.08%	925,747	1,035,244	109,497	6,518
General Plant - All Other 390 OT	SG	363,676	1.51%	1.76%	5,492	6,401	909	57
General Plant - All Other 390 UT	CN	8,374,998	1.53%	2.55%	128,137	213,562	85,425	3,529
General Plant - All Other 390 UT	SG	2,387,110	1.53%	2.55%	36,523	60,871	24,349	1,515
General Plant - All Other 390 UT	SO	40,099,508	1.53%	2.55%	613,522	1,022,537	409,015	24,349
General Plant - All Other 390 UT	UT	45,382,211	1.53%	2.55%	694,348	1,155,442	461,094	-
General Plant - All Other 390 UT	SE	1,041,182	1.53%	2.55%	15,930	26,550	10,620	687
General Plant - All Other 390 WA	SG	92,763	2.52%	2.08%	2,338	1,929	(408)	(25)
General Plant - All Other 390 WA	SO	1,488,037	2.52%	2.08%	37,499	30,951	(6,547)	(390)
General Plant - All Other 390 WA	WA	11,467,860	2.52%	2.08%	288,991	239,453	(49,538)	-
General Plant - All Other 390 WY	SG	860,033	1.95%	2.28%	16,771	19,609	2,838	177
General Plant - All Other 390 WY	SO	132,386	1.95%	2.28%	2,582	3,018	437	26
General Plant - All Other 390 WY	WY	17,893,960	1.95%	2.28%	348,933	407,255	58,322	-
Total General Plant - All Other		234,170,613	1.75%	2.28%	4,100,495	5,329,047	1,228,552	60,549
Total General Plant		521,234,022	3.72%	4.60%	19,414,887	23,994,765	4,579,879	501,175
Total Company - Depreciable Plant		28,572,567,679	2.74%	3.24%	783,974,101	925,364,724	141,390,623	8,725,756

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

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

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO					
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		
				ACCRUAL AMOUNT	ACCRUAL RATE				ACCRUAL AMOUNT	ACCRUAL RATE	
DAVE JOHNSTON GENERATING STATION											
DAVE JOHNSTON UNIT 1											
311.00	12-2027	110-S0.5	(3)	66,756	6.64	12-2027	110-S0.5	(3)	66,756	6.64	
312.00	12-2027	65-L0.5	(4)	3,365,938	6.03	12-2027	65-L0.5	(4)	3,365,938	6.03	
314.00	12-2027	50-S0	(4)	651,642	5.93	12-2027	50-S0	(4)	651,642	5.93	
315.00	12-2027	80-R2.5	(3)	81,163	2.93	12-2027	80-R2.5	(3)	81,163	2.93	
316.00	12-2027	45-L0	(3)	120	4.74	12-2027	45-L0	(3)	120	4.74	
				<u>4,165,619</u>	5.90				<u>4,165,619</u>	5.90	
DAVE JOHNSTON UNIT 2											
311.00	12-2027	110-S0.5	(3)	72,428	8.45	12-2027	110-S0.5	(3)	72,428	8.45	
312.00	12-2027	65-L0.5	(4)	3,449,755	5.97	12-2027	65-L0.5	(4)	3,449,755	5.97	
314.00	12-2027	50-S0	(4)	1,081,254	6.50	12-2027	50-S0	(4)	1,081,254	6.50	
315.00	12-2027	80-R2.5	(3)	179,715	4.84	12-2027	80-R2.5	(3)	179,715	4.84	
				<u>4,783,152</u>	6.06				<u>4,783,152</u>	6.06	
DAVE JOHNSTON UNIT 3											
311.00	12-2027	110-S0.5	(3)	1,170,255	6.19	12-2027	110-S0.5	(3)	1,170,255	6.19	
312.00	12-2027	65-L0.5	(3)	16,234,764	7.07	12-2027	65-L0.5	(3)	16,234,764	7.07	
314.00	12-2027	50-S0	(4)	1,656,957	6.78	12-2027	50-S0	(4)	1,656,957	6.78	
315.00	12-2027	80-R2.5	(3)	951,105	6.28	12-2027	80-R2.5	(3)	951,105	6.28	
316.00	12-2027	45-L0	(3)	11,399	5.00	12-2027	45-L0	(3)	11,399	5.00	
				<u>20,024,480</u>	6.95				<u>20,024,480</u>	6.95	
DAVE JOHNSTON UNIT 4											
311.00	12-2027	110-S0.5	(3)	1,078,085	7.13	12-2027	110-S0.5	(3)	1,078,085	7.13	
312.00	12-2027	65-L0.5	(3)	16,593,337	7.19	12-2027	65-L0.5	(3)	16,593,337	7.19	
314.00	12-2027	50-S0	(4)	2,570,438	6.44	12-2027	50-S0	(4)	2,570,438	6.44	
315.00	12-2027	80-R2.5	(3)	889,942	6.22	12-2027	80-R2.5	(3)	889,942	6.22	
316.00	12-2027	45-L0	(3)	30,965	5.43	12-2027	45-L0	(3)	30,965	5.43	
				<u>21,162,767</u>	7.04				<u>21,162,767</u>	7.04	
DAVE JOHNSTON COMMON											
310.20	12-2027	SQUARE	0	3,445	3.45	12-2027	SQUARE	0	3,445	3.45	
311.00	12-2027	110-S0.5	(3)	7,956,823	6.10	12-2027	110-S0.5	(3)	7,956,823	6.10	
312.00	12-2027	65-L0.5	(3)	11,189,744	7.48	12-2027	65-L0.5	(3)	11,189,744	7.48	
314.00	12-2027	50-S0	(3)	1,050,411	8.83	12-2027	50-S0	(3)	1,050,411	8.83	
315.00	12-2027	80-R2.5	(3)	1,996,364	7.16	12-2027	80-R2.5	(3)	1,996,364	7.16	
316.00	12-2027	45-L0	(3)	494,093	6.70	12-2027	45-L0	(3)	494,093	6.70	
				<u>22,690,880</u>	6.93				<u>22,690,880</u>	6.93	
TOTAL DAVE JOHNSTON GENERATING STATION				72,826,898	6.83	TOTAL DAVE JOHNSTON GENERATING STATION				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		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		
				ACCRUAL AMOUNT	ACCRUAL RATE				ACCRUAL AMOUNT	ACCRUAL RATE	
GADSBY GENERATING STATION											
GADSBY UNIT 1											
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	32,893	2.24	12-2032	110-S0.5	(14)	32,893	2.24
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	234,308	2.35	12-2032	65-L0.5	(14)	234,308	2.35
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	77,989	1.56	12-2032	50-S0	(14)	77,989	1.56
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	13,023	0.96	12-2032	80-R2.5	(14)	13,023	0.96
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	197	1.04	12-2032	45-L0	(10)	197	1.04
	TOTAL GADSBY UNIT 1				358,410	2.01				358,410	2.01
GADSBY UNIT 2											
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(15)	30,536	2.25	12-2032	110-S0.5	(15)	30,536	2.25
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	281,036	2.11	12-2032	65-L0.5	(14)	281,036	2.11
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	134,018	2.30	12-2032	50-S0	(14)	134,018	2.30
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	11,814	0.87	12-2032	80-R2.5	(14)	11,814	0.87
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	118	1.04	12-2032	45-L0	(10)	118	1.04
	TOTAL GADSBY UNIT 2				457,522	2.09				457,522	2.09
GADSBY UNIT 3											
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	37,915	2.60	12-2032	110-S0.5	(14)	37,915	2.60
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	310,220	2.30	12-2032	65-L0.5	(14)	310,220	2.30
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	240,770	3.20	12-2032	50-S0	(14)	240,770	3.20
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	61,312	2.48	12-2032	80-R2.5	(14)	61,312	2.48
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	433	1.03	12-2032	45-L0	(10)	433	1.03
	TOTAL GADSBY UNIT 3				650,650	2.61				650,650	2.61
GADSBY COMMON											
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	248,241	2.09	12-2032	110-S0.5	(14)	248,241	2.09
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	102,813	5.44	12-2032	65-L0.5	(14)	102,813	5.44
314.00	TURBOGENERATOR UNITS	12-2032	50-S0	(14)	14,741	3.21	12-2032	50-S0	(14)	14,741	3.21
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	132,357	4.28	12-2032	80-R2.5	(14)	132,357	4.28
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(12)	11,121	3.12	12-2032	45-L0	(12)	11,121	3.12
	TOTAL GADSBY COMMON				509,273	2.88				509,273	2.88
	TOTAL GADSBY GENERATING STATION				1,975,855	2.40				1,975,855	2.40
HAYDEN GENERATING STATION											
HAYDEN UNIT 1											
311.00	STRUCTURES AND IMPROVEMENTS	12-2030	110-S0.5	(2)	13,956	1.25	12-2030	110-S0.5	(2)	13,956	1.25
312.00	BOILER PLANT EQUIPMENT	12-2030	65-L0.5	(2)	2,534,592	5.49	12-2030	65-L0.5	(2)	2,534,592	5.49
314.00	TURBOGENERATOR UNITS	12-2030	50-S0	(2)	240,056	4.53	12-2030	50-S0	(2)	240,056	4.53
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	80-R2.5	(2)	25,453	2.53	12-2030	80-R2.5	(2)	25,453	2.53
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	45-L0	(1)	8,276	3.51	12-2030	45-L0	(1)	8,276	3.51
	TOTAL HAYDEN UNIT 1				2,822,333	5.24				2,822,333	5.24
HAYDEN UNIT 2											
311.00	STRUCTURES AND IMPROVEMENTS	12-2030	110-S0.5	(2)	26,903	1.48	12-2030	110-S0.5	(2)	26,903	1.48
312.00	BOILER PLANT EQUIPMENT	12-2030	65-L0.5	(2)	1,355,114	5.70	12-2030	65-L0.5	(2)	1,355,114	5.70
314.00	TURBOGENERATOR UNITS	12-2030	50-S0	(2)	207,520	4.69	12-2030	50-S0	(2)	207,520	4.69
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	80-R2.5	(1)	28,324	2.16	12-2030	80-R2.5	(1)	28,324	2.16
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	45-L0	(1)	5,363	2.58	12-2030	45-L0	(1)	5,363	2.58
	TOTAL HAYDEN UNIT 2				1,623,224	5.14				1,623,224	5.14

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

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

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	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL	
				ACCRUAL AMOUNT	ACCRUAL RATE				ACCRUAL AMOUNT	ACCRUAL RATE
JIM BRIDGER UNIT 4										
311.00	12-2037	110-S0.5	(6)	1,024,417	2.54	12-2037	110-S0.5	(6)	1,024,417	2.54
312.00	12-2037	65-L0.5	(6)	14,101,548	4.61	12-2037	65-L0.5	(6)	14,101,548	4.61
314.00	12-2037	50-S0	(7)	1,794,210	3.91	12-2037	50-S0	(7)	1,794,210	3.91
315.00	12-2037	80-R2.5	(6)	455,314	2.68	12-2037	80-R2.5	(6)	455,314	2.68
316.00	12-2037	45-L0	(4)	36,635	3.16	12-2037	45-L0	(4)	36,635	3.16
				<u>17,412,124</u>	4.24				<u>17,412,124</u>	4.24
JIM BRIDGER COMMON										
310.20	12-2037	SQUARE	0	5,990	2.13	12-2037	SQUARE	0	5,990	2.13
311.00	12-2037	110-S0.5	(6)	2,641,291	3.55	12-2037	110-S0.5	(6)	2,641,291	3.55
312.00	12-2037	65-L0.5	(7)	4,457,480	4.24	12-2037	65-L0.5	(7)	4,457,480	4.24
314.00	12-2037	50-S0	(6)	467,224	4.48	12-2037	50-S0	(6)	467,224	4.48
315.00	12-2037	80-R2.5	(5)	729,916	3.77	12-2037	80-R2.5	(5)	729,916	3.77
316.00	12-2037	45-L0	(4)	143,889	5.07	12-2037	45-L0	(4)	143,889	5.07
				<u>8,445,790</u>	3.98				<u>8,445,790</u>	3.98
TOTAL JIM BRIDGER GENERATING STATION				67,185,699	4.63	67,185,699				4.63
NAUGHTON GENERATING STATION										
NAUGHTON UNIT 1										
311.00	12-2029	110-S0.5	(11)	1,683,380	7.99	12-2029	110-S0.5	(9)	1,210,349	5.74
312.00	12-2029	65-L0.5	(11)	14,169,792	9.22	12-2029	65-L0.5	(9)	11,365,657	7.39
314.00	12-2029	50-S0	(11)	1,787,024	8.85	12-2029	50-S0	(9)	1,341,405	6.65
315.00	12-2029	80-R2.5	(11)	1,818,465	8.72	12-2029	80-R2.5	(9)	1,419,332	6.81
316.00	12-2029	45-L0	(9)	6,238	7.17	12-2029	45-L0	(8)	3,407	3.91
				<u>19,464,899</u>	9.01				<u>15,340,150</u>	7.10
NAUGHTON UNIT 2										
311.00	12-2029	110-S0.5	(11)	2,583,777	8.83	12-2029	110-S0.5	(9)	2,043,420	6.98
312.00	12-2029	65-L0.5	(11)	17,548,475	9.14	12-2029	65-L0.5	(9)	13,971,983	7.28
314.00	12-2029	50-S0	(11)	2,562,033	9.38	12-2029	50-S0	(9)	2,050,890	7.51
315.00	12-2029	80-R2.5	(11)	2,610,776	8.69	12-2029	80-R2.5	(9)	2,024,532	6.74
316.00	12-2029	45-L0	(9)	25,733	7.20	12-2029	45-L0	(8)	14,313	4.00
				<u>25,330,794</u>	9.08				<u>20,105,138</u>	7.21
NAUGHTON UNIT 3										
311.00						12-2029	110-S0.5	(9)	544,805	3.83
312.00						12-2029	65-L0.5	(9)	9,171,375	9.64
314.00						12-2029	50-S0	(9)	2,338,640	5.99
315.00						12-2029	80-R2.5	(9)	471,940	4.13
316.00						12-2029	45-L0	(8)	7,552	3.66
									<u>12,534,312</u>	7.83
NAUGHTON COMMON										
310.20	12-2029	SQUARE	0	855	5.69	12-2029	SQUARE	0	488	3.25
311.00	12-2029	110-S0.5	(11)	6,377,962	8.76	12-2029	110-S0.5	(9)	4,999,459	6.87
312.00	12-2029	65-L0.5	(11)	3,976,077	8.85	12-2029	65-L0.5	(9)	3,062,540	6.82
314.00	12-2029	50-S0	(11)	166,156	9.54	12-2029	50-S0	(9)	135,970	7.80
315.00	12-2029	80-R2.5	(11)	365,444	8.68	12-2029	80-R2.5	(9)	284,193	6.75
316.00	12-2029	45-L0	(10)	143,097	9.07	12-2029	45-L0	(8)	110,749	7.02
				<u>11,029,591</u>	8.80				<u>8,593,399</u>	6.86
TOTAL NAUGHTON GENERATING STATION				55,825,284	9.00	56,572,999				7.25

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	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		
				ACCRUAL AMOUNT	ACCRUAL RATE				ACCRUAL AMOUNT	ACCRUAL RATE	
WYODAK GENERATING STATION											
WYODAK PLANT											
310.20	12-2039	SQUARE	0	3,165	1.92	12-2039	SQUARE	0	3,165	1.92	
311.00	12-2039	110-S0.5	(4)	1,280,783	2.40	12-2039	110-S0.5	(4)	1,280,783	2.40	
312.00	12-2039	65-L0.5	(5)	11,877,404	3.59	12-2039	65-L0.5	(5)	11,877,404	3.59	
314.00	12-2039	50-S0	(5)	2,290,489	3.52	12-2039	50-S0	(5)	2,290,489	3.52	
315.00	12-2039	80-R2.5	(4)	797,055	2.73	12-2039	80-R2.5	(4)	797,055	2.73	
316.00	12-2039	45-L0	(3)	47,842	3.89	12-2039	45-L0	(3)	47,842	3.89	
TOTAL WYODAK GENERATING STATION				16,296,738	3.39					16,296,738	3.39
BLUNDELL GENERATING STATION											
BLUNDELL GEOTHERMAL UNIT 1											
311.00	12-2037	110-S0.5	(9)	186,829	2.84	12-2037	110-S0.5	(9)	186,829	2.84	
312.00	12-2037	65-L0.5	(10)	441,987	3.41	12-2037	65-L0.5	(10)	441,987	3.41	
314.00	12-2037	50-S0	(9)	643,109	3.76	12-2037	50-S0	(9)	643,109	3.76	
315.00	12-2037	80-R2.5	(8)	141,910	2.82	12-2037	80-R2.5	(8)	141,910	2.82	
316.00	12-2037	45-L0	(7)	26,821	3.92	12-2037	45-L0	(7)	26,821	3.92	
TOTAL BLUNDELL GEOTHERMAL UNIT 1				1,440,656	3.40					1,440,656	3.40
BLUNDELL GEOTHERMAL UNIT 2											
311.00	12-2037	110-S0.5	(8)	29,068	4.23	12-2037	110-S0.5	(8)	29,068	4.23	
312.00	12-2037	65-L0.5	(9)	360,519	4.58	12-2037	65-L0.5	(9)	360,519	4.58	
314.00	12-2037	50-S0	(9)	715,372	4.45	12-2037	50-S0	(9)	715,372	4.45	
315.00	12-2037	80-R2.5	(8)	99,742	4.08	12-2037	80-R2.5	(8)	99,742	4.08	
316.00	12-2037	45-L0	(7)	24,123	4.61	12-2037	45-L0	(7)	24,123	4.61	
TOTAL BLUNDELL GEOTHERMAL UNIT 2				1,228,824	4.45					1,228,824	4.45
BLUNDELL GEOTHERMAL STEAM FIELD											
310.20	12-2037	SQUARE	0	690,749	1.69	12-2037	SQUARE	0	690,749	1.69	
311.00	12-2037	110-S0.5	(7)	9,683	3.87	12-2037	110-S0.5	(7)	9,683	3.87	
312.00	12-2037	65-L0.5	(8)	1,691,185	4.57	12-2037	65-L0.5	(8)	1,691,185	4.57	
315.00	12-2037	80-R2.5	(7)	49,856	4.84	12-2037	80-R2.5	(7)	49,856	4.84	
316.00	12-2037	45-L0	(6)	6,364	5.24	12-2037	45-L0	(6)	6,364	5.24	
TOTAL BLUNDELL GEOTHERMAL STEAM FIELD				2,447,837	3.08					2,447,837	3.08
BLUNDELL GEOTHERMAL COMMON											
311.00	12-2037	110-S0.5	(8)	32,489	4.40	12-2037	110-S0.5	(8)	32,489	4.40	
312.00	12-2037	65-L0.5	(8)	203,245	6.28	12-2037	65-L0.5	(8)	203,245	6.28	
315.00	12-2037	80-R2.5	(8)	2,016	4.78	12-2037	80-R2.5	(8)	2,016	4.78	
316.00	12-2037	45-L0	(7)	2,335	3.35	12-2037	45-L0	(7)	2,335	3.35	
TOTAL BLUNDELL GEOTHERMAL COMMON				240,085	5.88					240,085	5.88
TOTAL BLUNDELL GENERATING STATION				5,357,402	3.49					5,357,402	3.49
TOTAL DEPRECIABLE STEAM PRODUCTION PLANT				419,112,432	5.80					348,028,372	5.08
HYDRAULIC PRODUCTION PLANT											
ASHTON/ST. ANTHONY											
330.20	12-2027	SQUARE	0	37,668	11.48	12-2027	SQUARE	0	37,668	11.48	
331.00	12-2027	125-R1	(1)	191,475	9.03	12-2027	125-R1	0	188,289	8.88	
332.00	12-2027	125-R1.5	0	2,443,602	8.72	12-2027	125-R1.5	0	2,443,602	8.72	
333.00	12-2027	95-S0	(1)	150,175	7.56	12-2027	95-S0	(1)	150,175	7.56	
334.00	12-2027	70-L0	(1)	111,111	8.40	12-2027	70-L0	(1)	111,111	8.40	

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ACCOUNT	PACIFICORP DEPRECIATION STUDY						SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		
				ACCRUAL AMOUNT	ACCRUAL RATE				ACCRUAL AMOUNT	ACCRUAL RATE	
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	75-R0.5	(1)	588	7.36	12-2027	75-R0.5	(1)	588	7.36	
336.00 ROADS, RAILROADS AND BRIDGES	12-2027	100-S0.5	(1)	596	10.87	12-2027	100-S0.5	(1)	596	10.87	
TOTAL ASHTON/ST. ANTHONY				2,935,215	8.68				2,932,029	8.67	
<u>BEAR RIVER</u>											
330.20 LAND RIGHTS	12-2033	SQUARE	0	90	1.53	12-2033	SQUARE	0	90	1.53	
331.00 STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(1)	295,078	4.37	12-2033	125-R1	(1)	296,584	4.39	
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(1)	2,051,334	4.77	12-2033	125-R1.5	(1)	2,050,211	4.77	
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-S0	(2)	847,567	4.92	12-2033	95-S0	(2)	847,127	4.92	
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(2)	273,107	4.71	12-2033	70-L0	(2)	272,926	4.71	
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2033	75-R0.5	(1)	2,356	2.94	12-2033	75-R0.5	(1)	2,352	2.94	
336.00 ROADS, RAILROADS AND BRIDGES	12-2033	100-S0.5	(2)	65,091	5.09	12-2033	100-S0.5	(2)	65,059	5.09	
TOTAL BEAR RIVER				3,534,623	4.77				3,534,349	4.77	
<u>BEND</u>											
331.00 STRUCTURES AND IMPROVEMENTS	12-2030	125-R1	(1)	849	0.90	12-2030	125-R1	(1)	843	0.89	
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2030	125-R1.5	(1)	0	0.00	12-2030	125-R1.5	(1)	0	0.00	
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2030	95-S0	(1)	60,092	7.14	12-2030	95-S0	(1)	60,092	7.14	
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	2.06				60,935	2.06	
<u>BIG FORK</u>											
331.00 STRUCTURES AND IMPROVEMENTS	12-2053	125-R1	(3)	13,263	1.76	12-2053	125-R1	(3)	13,250	1.75	
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2053	125-R1.5	(3)	101,626	1.75	12-2053	125-R1.5	(3)	101,626	1.75	
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2053	95-S0	(7)	25,640	1.64	12-2053	95-S0	(7)	25,640	1.64	
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2053	70-L0	(5)	7,886	2.01	12-2053	70-L0	(5)	7,886	2.01	
336.00 ROADS, RAILROADS AND BRIDGES	12-2053	100-S0.5	(5)	4,432	1.90	12-2053	100-S0.5	(5)	4,432	1.90	
TOTAL BIG FORK				152,847	1.74				152,834	1.74	

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ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL	
				ACCRUAL AMOUNT	ACCURUAL RATE				ACCRUAL AMOUNT	ACCURUAL RATE
CUTLER										
330.20 WATER RIGHTS	12-2064	SQUARE	0	8	1.22	12-2064	SQUARE	0	8	1.22
330.30 WATER RIGHTS	12-2064	SQUARE	0	0	-	12-2064	SQUARE	0	0	-
330.40 FLOOD RIGHTS	12-2064	SQUARE	0	0	-	12-2064	SQUARE	0	0	-
331.00 STRUCTURES AND IMPROVEMENTS	12-2064	125-R1	(5)	24,496	0.61	12-2064	125-R1	(4)	23,981	0.60
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2064	125-R1.5	(6)	92,323	0.87	12-2064	125-R1.5	(6)	92,084	0.86
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2064	95-S0	(9)	143,123	1.20	12-2064	95-S0	(9)	142,917	1.20
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2064	70-L0	(6)	35,051	1.32	12-2064	70-L0	(6)	35,000	1.32
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2064	75-R0.5	(4)	47	0.43	12-2064	75-R0.5	(4)	47	0.43
336.00 ROADS, RAILROADS AND BRIDGES	12-2064	100-S0.5	(10)	5,670	0.78	12-2064	100-S0.5	(10)	5,648	0.78
TOTAL CUTLER				300,718	1.00				299,685	1.00
EAGLE POINT										
330.20 LAND RIGHTS	12-2040	SQUARE	0	0	-	12-2040	SQUARE	0	0	-
331.00 STRUCTURES AND IMPROVEMENTS	12-2040	125-R1	(2)	2,907	1.58	12-2040	125-R1	(2)	2,903	1.58
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2040	125-R1.5	(2)	39,146	2.11	12-2040	125-R1.5	(2)	39,146	2.11
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2040	95-S0	(3)	22,939	3.30	12-2040	95-S0	(3)	22,939	3.30
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2040	70-L0	(3)	2,862	2.03	12-2040	70-L0	(3)	2,862	2.03
336.00 ROADS, RAILROADS AND BRIDGES	12-2040	100-S0.5	(2)	4,084	2.30	12-2040	100-S0.5	(2)	4,084	2.30
TOTAL EAGLE POINT				71,938	2.35				71,934	2.35
GRANITE										
331.00 STRUCTURES AND IMPROVEMENTS	12-2035	125-R1	(1)	15,755	2.90	12-2035	125-R1	(1)	15,889	2.93
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2035	125-R1.5	(1)	92,022	2.45	12-2035	125-R1.5	(1)	91,905	2.44
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2035	95-S0	(3)	13,030	1.84	12-2035	95-S0	(3)	13,001	1.83
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2035	70-L0	(2)	5,100	2.42	12-2035	70-L0	(2)	5,092	2.42
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2035	75-R0.5	(1)	17	1.24	12-2035	75-R0.5	(1)	17	1.24
TOTAL GRANITE				125,924	2.41				125,904	2.41
LAST CHANCE										
331.00 STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(1)	6,328	1.42	12-2033	125-R1	(1)	6,312	1.42
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(1)	16,488	1.73	12-2033	125-R1.5	(1)	16,488	1.73
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-S0	(2)	29,636	2.53	12-2033	95-S0	(2)	29,636	2.53
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(2)	7,047	2.66	12-2033	70-L0	(2)	7,047	2.66
336.00 ROADS, RAILROADS AND BRIDGES	12-2033	100-S0.5	(3)	748	1.16	12-2033	100-S0.5	(3)	748	1.16
TOTAL LAST CHANCE				60,247	2.08				60,231	2.08
LIFTON										
330.20 LAND RIGHTS	12-2033	SQUARE	0	321	1.55	12-2033	SQUARE	0	321	1.55
330.30 WATER RIGHTS	12-2033	SQUARE	0	389	1.61	12-2033	SQUARE	0	389	1.61
331.00 STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(2)	32,056	2.62	12-2033	125-R1	(2)	31,990	2.62
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(2)	437,151	4.11	12-2033	125-R1.5	(2)	437,151	4.11
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-S0	(1)	548,908	5.13	12-2033	95-S0	(1)	548,908	5.13
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(1)	59,207	6.28	12-2033	70-L0	(1)	59,207	6.28
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2033	75-R0.5	(1)	638	5.39	12-2033	75-R0.5	(1)	638	5.39
336.00 ROADS, RAILROADS AND BRIDGES	12-2033	100-S0.5	(1)	12,891	4.81	12-2033	100-S0.5	(1)	12,891	4.81
TOTAL LIFTON				1,091,561	4.58				1,091,495	4.58
MERWIN										
330.20 LAND RIGHTS	12-2058	SQUARE	0	2,154	0.72	12-2058	SQUARE	0	2,154	0.72
330.50 FISH/WILDLIFE	12-2058	SQUARE	0	1,469	0.69	12-2058	SQUARE	0	1,469	0.69
331.00 STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(3)	2,329,509	2.25	12-2058	125-R1	(3)	2,328,540	2.25
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(4)	1,307,886	2.36	12-2058	125-R1.5	(4)	1,307,886	2.36
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(11)	181,833	1.88	12-2058	95-S0	(11)	181,833	1.88
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(5)	310,965	2.60	12-2058	70-L0	(5)	310,965	2.60
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(3)	3,507	2.12	12-2058	75-R0.5	(3)	3,507	2.12
336.00 ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(5)	164,095	2.39	12-2058	100-S0.5	(5)	164,095	2.39
TOTAL MERWIN				4,301,418	2.28				4,300,449	2.28

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

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UTAH, WYOMING AND IDAHO

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL	
				ACCRUAL AMOUNT	ACCRUAL RATE				ACCRUAL AMOUNT	ACCRUAL RATE
STAIRS										
331.00	12-2030	125-R1	(1)	4,454	2.49	12-2030	125-R1	(1)	4,445	2.49
332.00	12-2030	125-R1.5	(1)	66,031	5.44	12-2030	125-R1.5	(1)	66,031	5.44
333.00	12-2030	95-S0	(2)	14,109	2.75	12-2030	95-S0	(2)	14,109	2.75
334.00	12-2030	70-L0	(1)	9,564	4.35	12-2030	70-L0	(1)	9,564	4.35
336.00	12-2030	100-S0.5	0	18,462	8.59	12-2030	100-S0.5	0	18,462	8.59
				<u>112,620</u>	<u>4.81</u>				<u>112,611</u>	<u>4.81</u>
SWIFT										
330.20	12-2058	SQUARE	0	61,403	0.98	12-2058	SQUARE	0	61,403	0.98
330.50	12-2058	SQUARE	0	968	1.00	12-2058	SQUARE	0	968	1.00
331.00	12-2058	125-R1	(3)	1,650,595	2.29	12-2058	125-R1	(3)	1,649,891	2.28
332.00	12-2058	125-R1.5	(6)	879,760	1.62	12-2058	125-R1.5	(6)	879,760	1.62
333.00	12-2058	95-S0	(10)	326,508	2.02	12-2058	95-S0	(10)	326,508	2.02
334.00	12-2058	70-L0	(5)	195,011	2.49	12-2058	70-L0	(5)	195,011	2.49
335.00	12-2058	75-R0.5	(5)	6,393	1.61	12-2058	75-R0.5	(5)	6,393	1.61
336.00	12-2058	100-S0.5	(6)	23,585	2.09	12-2058	100-S0.5	(6)	23,585	2.09
				<u>3,144,223</u>	<u>1.99</u>				<u>3,143,519</u>	<u>1.98</u>
VIVA NAUGHTON										
331.00	12-2029	125-R1	(1)	17,029	4.26	12-2029	125-R1	(1)	17,009	4.26
332.00	12-2029	125-R1.5	(1)	4,271	4.16	12-2029	125-R1.5	(1)	4,271	4.16
333.00	12-2029	95-S0	(2)	21,339	4.36	12-2029	95-S0	(2)	21,339	4.36
334.00	12-2029	70-L0	(1)	10,721	5.33	12-2029	70-L0	(1)	10,721	5.33
335.00	12-2029	75-R0.5	(1)	874	4.34	12-2029	75-R0.5	(1)	874	4.34
				<u>54,234</u>	<u>4.47</u>				<u>54,214</u>	<u>4.47</u>
WALLOWA FALLS										
331.00	12-2057	125-R1	(4)	0	-	12-2057	125-R1	(3)	0	-
332.00	12-2057	125-R1.5	(4)	30,507	1.41	12-2057	125-R1.5	(4)	30,507	1.41
333.00	12-2057	95-S0	(8)	0	0.00	12-2057	95-S0	(8)	0	0.00
334.00	12-2057	70-L0	(6)	0	0.00	12-2057	70-L0	(6)	0	0.00
336.00	12-2057	100-S0.5	(6)	4,810	0.74	12-2057	100-S0.5	(6)	4,799	0.74
				<u>35,317</u>	<u>0.78</u>				<u>35,306</u>	<u>0.78</u>
WEBER										
331.00	12-2060	125-R1	(5)	1,657	0.43	12-2060	125-R1	(4)	1,549	0.40
332.00	12-2060	125-R1.5	(6)	15,869	0.79	12-2060	125-R1.5	(6)	15,869	0.79
333.00	12-2060	95-S0	(11)	6,203	0.67	12-2060	95-S0	(11)	6,203	0.67
334.00	12-2060	70-L0	(6)	2,632	1.04	12-2060	70-L0	(6)	2,632	1.04
335.00	12-2060	75-R0.5	(4)	131	0.60	12-2060	75-R0.5	(4)	131	0.60
336.00	12-2060	100-S0.5	(8)	276	0.70	12-2060	100-S0.5	(8)	276	0.70
				<u>26,768</u>	<u>0.74</u>				<u>26,660</u>	<u>0.74</u>
YALE										
330.20	12-2058	SQUARE	0	6,098	0.80	12-2058	SQUARE	0	6,083	0.80
331.00	12-2058	125-R1	(4)	378,859	2.17	12-2058	125-R1	(3)	374,713	2.14
332.00	12-2058	125-R1.5	(7)	434,421	1.32	12-2058	125-R1.5	(7)	433,770	1.32
333.00	12-2058	95-S0	(10)	270,961	1.90	12-2058	95-S0	(10)	270,745	1.90
334.00	12-2058	70-L0	(6)	83,465	2.20	12-2058	70-L0	(6)	83,411	2.20
335.00	12-2058	75-R0.5	(5)	7,650	1.42	12-2058	75-R0.5	(5)	7,636	1.41
336.00	12-2058	100-S0.5	(6)	40,954	2.02	12-2058	100-S0.5	(6)	40,933	2.02
				<u>1,222,408</u>	<u>1.71</u>				<u>1,217,291</u>	<u>1.70</u>
HYDRO DECOMMISSIONING RESERVE			a	(448,125)		a			(448,125)	
TOTAL HYDRAULIC PRODUCTION				30,467,681	3.06	30,434,825				3.06

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

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ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL	
				ACCRUAL AMOUNT	ACCRUAL RATE				ACCRUAL AMOUNT	ACCRUAL RATE
<u>DUNLAP - WIND</u>										
341.00	12-2050	65-R2	(1)	183,643	2.33	12-2050	65-R2	(1)	183,643	2.33
343.00	12-2050	55-R2.5	(1)	9,334,602	5.34	12-2050	55-R2.5	(1)	9,334,602	5.34
344.00	12-2050	40-S0	(2)	407,952	7.72	12-2050	40-S0	(2)	407,952	7.72
345.00	12-2050	60-S0.5	(1)	311,346	2.43	12-2050	60-S0.5	(1)	311,346	2.43
346.00	12-2050	60-R3	0	4,684	2.46	12-2050	60-R3	0	4,684	2.46
				<u>10,242,227</u>	<u>5.09</u>				<u>10,242,227</u>	<u>5.09</u>
<u>FOOTE CREEK - WIND</u>										
341.00	12-2050	65-R2	(1)	5,155	4.94	12-2050	65-R2	(1)	5,155	4.94
343.00	12-2050	55-R2.5	(1)	2,329,011	4.11	12-2050	55-R2.5	(1)	2,329,011	4.11
344.00	12-2050	40-S0	(2)	148,872	5.52	12-2050	40-S0	(2)	148,872	5.52
345.00	12-2050	60-S0.5	(1)	90,476	5.01	12-2050	60-S0.5	(1)	90,476	5.01
				<u>2,573,514</u>	<u>4.20</u>				<u>2,573,514</u>	<u>4.20</u>
<u>GLENROCK - WIND</u>										
341.00	12-2049	65-R2	(1)	289,531	2.39	12-2049	65-R2	(1)	289,531	2.39
343.00	12-2049	55-R2.5	(1)	20,699,052	4.26	12-2049	55-R2.5	(1)	20,699,052	4.26
344.00	12-2049	40-S0	(2)	905,061	5.94	12-2049	40-S0	(2)	905,061	5.94
345.00	12-2049	60-S0.5	(1)	728,609	2.34	12-2049	60-S0.5	(1)	728,609	2.34
346.00	12-2049	60-R3	0	131,137	3.02	12-2049	60-R3	0	131,137	3.02
				<u>22,753,390</u>	<u>4.14</u>				<u>22,753,390</u>	<u>4.14</u>
<u>GOODNOE HILLS - WIND</u>										
341.00	12-2049	65-R2	(1)	122,379	2.21	12-2049	65-R2	(1)	122,379	2.21
343.00	12-2049	55-R2.5	(1)	7,378,849	5.83	12-2049	55-R2.5	(1)	7,378,849	5.83
344.00	12-2049	40-S0	(2)	294,308	7.10	12-2049	40-S0	(2)	294,308	7.10
345.00	12-2049	60-S0.5	(1)	317,202	3.89	12-2049	60-S0.5	(1)	317,202	3.89
346.00	12-2049	60-R3	0	4,819	2.33	12-2049	60-R3	0	4,819	2.33
				<u>8,117,557</u>	<u>5.61</u>				<u>8,117,557</u>	<u>5.61</u>
<u>HIGH PLAINS / MCFADDEN - WIND</u>										
341.00	12-2049	65-R2	(1)	180,251	2.28	12-2049	65-R2	(1)	180,251	2.28
343.00	12-2049	55-R2.5	(1)	11,070,426	5.47	12-2049	55-R2.5	(1)	11,070,426	5.47
344.00	12-2049	40-S0	(2)	456,228	7.50	12-2049	40-S0	(2)	456,228	7.50
345.00	12-2049	60-S0.5	(1)	366,514	2.39	12-2049	60-S0.5	(1)	366,514	2.39
346.00	12-2049	60-R3	0	4,079	2.54	12-2049	60-R3	0	4,079	2.54
				<u>12,077,498</u>	<u>5.21</u>				<u>12,077,498</u>	<u>5.21</u>
<u>LEANING JUNIPER - WIND</u>										
341.00	12-2049	65-R2	(1)	100,728	2.00	12-2049	65-R2	(1)	100,728	2.00
343.00	12-2049	55-R2.5	(1)	5,632,051	4.96	12-2049	55-R2.5	(1)	5,632,051	4.96
344.00	12-2049	40-S0	(2)	255,458	9.48	12-2049	40-S0	(2)	255,458	9.48
345.00	12-2049	60-S0.5	(2)	211,902	2.43	12-2049	60-S0.5	(2)	211,902	2.43
346.00	12-2049	60-R3	(1)	2,857	2.40	12-2049	60-R3	(1)	2,857	2.40
				<u>6,202,996</u>	<u>4.77</u>				<u>6,202,996</u>	<u>4.77</u>
<u>MARENGO - WIND</u>										
341.00	12-2049	65-R2	(1)	213,856	2.06	12-2049	65-R2	(1)	213,856	2.06
343.00	12-2049	55-R2.5	(1)	15,616,140	4.98	12-2049	55-R2.5	(1)	15,616,140	4.98
344.00	12-2049	40-S0	(2)	818,505	6.72	12-2049	40-S0	(2)	818,505	6.72
345.00	12-2049	60-S0.5	(2)	464,030	2.77	12-2049	60-S0.5	(2)	464,030	2.77
346.00	12-2049	60-R3	0	9,319	2.24	12-2049	60-R3	0	9,319	2.24
				<u>17,121,850</u>	<u>4.84</u>				<u>17,121,850</u>	<u>4.84</u>

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

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UTAH, WYOMING AND IDAHO

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

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UTAH, WYOMING AND IDAHO

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL	
				ACCRUAL AMOUNT	ACCRUAL RATE				ACCRUAL AMOUNT	ACCRUAL RATE
WYOMING - DISTRIBUTION										
360.20	RIGHTS-OF-WAY	50-S4	0	119,723	1.85	50-S4	0	114,986	1.78	
361.00	STRUCTURES AND IMPROVEMENTS	65-R2.5	(10)	314,852	1.65	65-R2.5	(10)	311,575	1.64	
362.00	STATION EQUIPMENT	55-R1	(10)	2,789,748	1.93	57-R1	(10)	2,651,041	1.83	
364.00	POLES, TOWERS AND FIXTURES	55-R1	(100)	5,975,738	3.51	57-R1	(100)	5,694,642	3.34	
365.00	OVERHEAD CONDUCTORS AND DEVICES	60-R0.5	(50)	2,793,407	2.43	60-R0.5	(50)	2,754,202	2.39	
366.00	UNDERGROUND CONDUIT	45-R2.5	(35)	895,845	2.86	45-R2.5	(35)	877,920	2.80	
367.00	UNDERGROUND CONDUCTORS AND DEVICES	45-R3	(30)	1,729,215	2.61	45-R3	(30)	1,665,301	2.52	
368.00	LINE TRANSFORMERS	40-R1.5	(30)	4,102,988	3.10	42-R1	(30)	3,860,579	2.91	
369.10	OVERHEAD SERVICES	60-R1.5	(35)	471,747	2.19	60-R1.5	(35)	464,213	2.16	
369.20	UNDERGROUND SERVICES	50-R4	(55)	1,512,781	3.04	50-R4	(55)	1,483,147	2.98	
370.00	METERS	20-S3	(3)	840,949	5.30	20-S3	(3)	812,350	5.12	
371.00	INSTALLATIONS ON CUSTOMER PREMISES	30-O1	(60)	34,341	3.93	30-O1	(60)	31,056	3.55	
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	50-R0.5	(45)	299,669	2.78	50-R0.5	(45)	294,085	2.73	
	TOTAL WYOMING - DISTRIBUTION			21,881,003	2.79			21,015,097	2.68	
CALIFORNIA - DISTRIBUTION										
360.20	RIGHTS-OF-WAY	65-R4	0	14,225	1.25	65-R4	0	14,225	1.25	
361.00	STRUCTURES AND IMPROVEMENTS	55-R2.5	(10)	99,965	1.94	55-R2.5	(10)	99,965	1.94	
362.00	STATION EQUIPMENT	50-R1	(25)	781,461	2.41	50-R1	(25)	781,461	2.41	
364.00	POLES, TOWERS AND FIXTURES	55-R1.5	(100)	2,510,013	3.49	55-R1.5	(100)	2,510,013	3.49	
365.00	OVERHEAD CONDUCTORS AND DEVICES	65-R1	(60)	851,314	2.34	65-R1	(60)	851,314	2.34	
366.00	UNDERGROUND CONDUIT	60-R4	(45)	431,280	2.26	60-R4	(45)	431,280	2.26	
367.00	UNDERGROUND CONDUCTORS AND DEVICES	55-R3	(40)	509,836	2.38	55-R3	(40)	509,836	2.38	
368.00	LINE TRANSFORMERS	55-R2	(40)	1,429,293	2.42	55-R2	(40)	1,429,293	2.42	
369.10	OVERHEAD SERVICES	55-R1.5	(50)	299,072	2.65	55-R1.5	(50)	299,072	2.65	
369.20	UNDERGROUND SERVICES	60-R4	(50)	425,035	2.40	60-R4	(50)	425,035	2.40	
370.00	METERS	20-S3	(3)	172,647	4.70	20-S3	(3)	172,647	4.70	
371.00	INSTALLATIONS ON CUSTOMER PREMISES	26-L0	(50)	12,762	5.09	26-L0	(50)	12,762	5.09	
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	35-O1	(45)	33,158	3.90	35-O1	(45)	33,158	3.90	
	TOTAL CALIFORNIA - DISTRIBUTION			7,570,061	2.70			7,570,061	2.70	
UTAH - DISTRIBUTION										
360.20	RIGHTS-OF-WAY	65-R4	0	185,781	1.56	65-R4	0	184,531	1.55	
361.00	STRUCTURES AND IMPROVEMENTS	60-R2	(10)	1,055,346	1.87	60-R2	(10)	1,049,413	1.86	
362.00	STATION EQUIPMENT	50-S0	(15)	11,492,106	2.33	50-S0	(15)	11,413,892	2.31	
364.00	POLES, TOWERS AND FIXTURES	50-R0.5	(85)	16,071,953	3.75	50-R0.5	(80)	15,515,096	3.62	
365.00	OVERHEAD CONDUCTORS AND DEVICES	54-R0.5	(40)	6,559,293	2.60	54-R0.5	(40)	6,517,789	2.59	
366.00	UNDERGROUND CONDUIT	60-R2.5	(45)	5,606,614	2.45	60-R2.5	(40)	5,356,528	2.34	
367.00	UNDERGROUND CONDUCTORS AND DEVICES	60-R2.5	(20)	11,972,149	2.00	60-R2.5	(15)	11,327,810	1.89	
368.00	LINE TRANSFORMERS	47-R1	(10)	14,413,463	2.38	47-R1	(10)	14,316,874	2.36	
369.00	SERVICES	55-R3	(30)	8,891,993	2.42	55-R3	(25)	8,460,392	2.30	
370.00	METERS	20-S3	(3)	5,459,240	6.03	20-S3	(3)	5,321,429	5.88	
371.00	INSTALLATIONS ON CUSTOMER PREMISES	25-L0	(60)	235,297	6.49	25-L0	(60)	229,884	6.34	
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	25-R0.5	(30)	1,154,915	5.50	25-R0.5	(30)	1,126,178	5.36	
	TOTAL UTAH - DISTRIBUTION			83,098,150	2.63			80,819,816	2.56	

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UTAH, WYOMING AND IDAHO

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL	
				ACCRUAL AMOUNT	ACCRUAL RATE				ACCRUAL AMOUNT	ACCRUAL RATE
IDAHO - DISTRIBUTION										
360.20	RIGHTS-OF-WAY	60-R4	0	22,203	1.53	60-R4	0	22,338	1.54	
361.00	STRUCTURES AND IMPROVEMENTS	65-R3	(5)	35,900	1.51	65-R3	(5)	36,109	1.52	
362.00	STATION EQUIPMENT	55-R1.5	(15)	778,788	1.97	57-R1	(15)	761,119	1.93	
364.00	POLES, TOWERS AND FIXTURES	50-R0.5	(90)	3,769,586	3.67	53-R1	(90)	3,556,993	3.44	
365.00	OVERHEAD CONDUCTORS AND DEVICES	54-R0.5	(35)	977,403	2.35	54-R0.5	(30)	942,763	2.27	
366.00	UNDERGROUND CONDUIT	60-R2	(40)	252,136	2.22	60-R2	(40)	253,275	2.23	
367.00	UNDERGROUND CONDUCTORS AND DEVICES	60-R2.5	(15)	521,366	1.74	60-R2.5	(15)	524,950	1.76	
368.00	LINE TRANSFORMERS	47-R1	(10)	1,985,671	2.18	47-R1	(10)	1,997,874	2.19	
369.00	SERVICES	55-R3	(30)	1,107,147	2.24	55-R3	(30)	1,112,558	2.26	
370.00	METERS	20-S3	(3)	676,547	4.19	20-S3	(3)	693,823	4.30	
371.00	INSTALLATIONS ON CUSTOMER PREMISES	25-L0	(45)	6,931	4.79	25-L0	(35)	6,405	4.42	
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	25-R0.5	(20)	30,078	3.98	25-R0.5	(20)	30,548	4.05	
	TOTAL IDAHO - DISTRIBUTION			10,163,756	2.63			9,938,755	2.57	
TOTAL DISTRIBUTION PLANT				194,826,823	2.64	191,457,582				2.60
GENERAL PLANT										
OREGON - GENERAL										
390.00	STRUCTURES AND IMPROVEMENTS	55-R1.5	(15)	1,798,126	2.08	55-R1.5	(15)	1,798,126	2.08	
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13-S2	10	566,357	6.43	13-S2	10	566,357	6.43	
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	16-S2	10	712,564	5.51	16-S2	10	712,564	5.51	
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	33-S1	10	95,362	2.72	33-S1	10	95,362	2.72	
396.03	LIGHT POWER OPERATED EQUIPMENT	10-S3	10	1,132,210	9.31	10-S3	10	1,132,210	9.31	
396.07	HEAVY POWER OPERATED EQUIPMENT	16-L1	15	1,268,285	5.20	16-L1	15	1,268,285	5.20	
	TOTAL OREGON - GENERAL			5,572,904	3.76			5,572,904	3.76	
WASHINGTON - GENERAL										
390.00	STRUCTURES AND IMPROVEMENTS	40-S3	(10)	272,053	2.08	40-S3	(10)	272,053	2.08	
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	14-S2	10	47,369	2.90	14-S2	10	47,369	2.90	
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	19-S1	10	161,319	3.43	19-S1	10	161,319	3.43	
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	33-S0.5	10	16,149	2.29	33-S0.5	10	16,149	2.29	
396.03	LIGHT POWER OPERATED EQUIPMENT	10-S2.5	10	230,136	9.49	10-S2.5	10	230,136	9.49	
396.07	HEAVY POWER OPERATED EQUIPMENT	15-L1.5	15	248,041	3.93	15-L1.5	15	248,041	3.93	
	TOTAL WASHINGTON - GENERAL			975,067	3.38			975,067	3.38	
WYOMING - GENERAL										
389.20	LAND RIGHTS	55-R4	0	1,396	1.88	55-R4	0	1,390	1.87	
390.00	STRUCTURES AND IMPROVEMENTS	50-R2	(20)	482,109	2.55	55-R2	(20)	431,430	2.28	
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	14-S1.5	10	409,803	8.78	14-S1.5	10	401,002	8.60	
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	16-L2	5	558,028	6.86	16-L2	5	551,936	6.79	
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	35-S2.5	5	117,082	3.07	35-S2.5	5	115,691	3.03	
396.03	LIGHT POWER OPERATED EQUIPMENT	9-S3	10	656,536	14.89	9-S3	10	646,227	14.66	
396.07	HEAVY POWER OPERATED EQUIPMENT	15-L0	20	2,278,266	5.80	15-L0	20	2,265,800	5.77	
	TOTAL WYOMING - GENERAL			4,503,220	5.68			4,413,476	5.56	
CALIFORNIA - GENERAL										
390.00	STRUCTURES AND IMPROVEMENTS	60-R2	(20)	69,083	1.99	60-R2	(20)	69,083	1.99	
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13-S2	10	99,760	8.63	13-S2	10	99,760	8.63	
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	17-L2	10	53,021	5.31	17-L2	10	53,021	5.31	
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	35-S2	5	12,545	2.68	35-S2	5	12,545	2.68	
396.03	LIGHT POWER OPERATED EQUIPMENT	9-S4	10	176,663	12.21	9-S4	10	176,663	12.21	
396.07	HEAVY POWER OPERATED EQUIPMENT	15-L2	15	126,665	5.59	15-L2	15	126,665	5.59	
	TOTAL CALIFORNIA - GENERAL			537,737	5.48			537,737	5.48	

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

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL	
				ACCRUAL AMOUNT	ACCRUAL RATE				ACCRUAL AMOUNT	ACCRUAL RATE
UTAH - GENERAL										
389.20	LAND RIGHTS	50-R1	0	1,684	2.05	50-R1	0	1,684	2.05	
390.00	STRUCTURES AND IMPROVEMENTS	50-R1	(20)	2,479,237	2.55	50-R1	(20)	2,479,237	2.55	
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13-L2.5	10	1,423,417	8.92	13-L2.5	10	1,423,417	8.92	
392.30	AIRCRAFT	10-SQ	20	115,964	6.23	10-SQ	20	115,964	6.23	
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	17-L2	5	1,520,826	6.38	17-L2	5	1,520,826	6.38	
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	30-S1	10	300,430	3.47	30-S1	10	300,430	3.47	
396.03	LIGHT POWER OPERATED EQUIPMENT	10-L3	10	1,702,272	10.55	10-L3	10	1,702,272	10.55	
396.07	HEAVY POWER OPERATED EQUIPMENT	14-L0.5	20	3,239,807	6.09	14-L0.5	20	3,239,807	6.09	
	TOTAL UTAH - GENERAL			10,783,637	4.97			10,783,637	4.97	
IDAHO - GENERAL										
389.20	LAND RIGHTS	60-R3	0	79	1.70	60-R3	0	79	1.70	
390.00	STRUCTURES AND IMPROVEMENTS	60-R3	(10)	270,524	1.84	60-R3	(10)	270,524	1.84	
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13-S1.5	10	267,460	8.73	13-S1.5	10	267,460	8.73	
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	18-S1	10	266,024	5.19	18-S1	10	266,024	5.19	
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	35-S1	15	37,747	2.44	35-S1	15	37,747	2.44	
396.03	LIGHT POWER OPERATED EQUIPMENT	9-S2	10	368,440	11.95	9-S2	10	368,440	11.95	
396.07	HEAVY POWER OPERATED EQUIPMENT	18-L1	10	419,526	5.39	18-L1	10	419,526	5.39	
	TOTAL IDAHO - GENERAL			1,629,800	4.61			1,629,800	4.61	
AZ, CO, MT, ETC. - GENERAL										
390.00	STRUCTURES AND IMPROVEMENTS	45-R2	(5)	6,392	1.76	45-R2	(5)	6,392	1.76	
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	17-R2.5	5	15,634	3.82	17-R2.5	5	15,634	3.82	
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	19-R2	15	8,263	3.50	19-R2	15	8,263	3.50	
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	25-S1.5	0	106	1.65	25-S1.5	0	106	1.65	
396.07	HEAVY POWER OPERATED EQUIPMENT	25-R2.5	10	51,738	2.66	25-R2.5	10	51,738	2.66	
	TOTAL AZ, CO, MT, ETC. - GENERAL			82,133	2.77			82,133	2.77	
	TOTAL GENERAL PLANT			24,084,498	4.62			23,994,754	4.60	
	TOTAL ELECTRIC PLANT			1,012,074,696	3.53			925,364,712	3.27	

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

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

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