



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

December 24, 2014

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

Public Utility Commission of Oregon
3930 Fairview Industrial Dr. S.E.
Salem, OR 97302-1166

Attn: Filing Center

RE: Docket UM 1682(1)—PacifiCorp's Application for Reauthorization of Deferred Accounting Related to a Reduction in Depreciation Expense

PacifiCorp d/b/a Pacific Power submits for filing an original and five copies of its Application for Reauthorization of Deferred Accounting Related to a Reduction in Depreciation Expense.

It is respectfully requested that all formal data requests to the Company regarding this filing be addressed to the following:

By e-mail (preferred): datarequest@pacificorp.com

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232

Please direct any informal inquiries to Natasha Siores, Director, Regulatory Affairs & Revenue Requirement, at (503) 813-6583.

Sincerely,

R. Bryce Dalley
Vice President, Regulation

Enclosure

cc: Service List UM 1682

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1682(1)

In the Matter of

PACIFICORP d/b/a PACIFIC POWER

Application for Reauthorization of Deferred
Accounting Related to a Reduction in
Depreciation Expense

**APPLICATION FOR
REAUTHORIZATION OF
DEFERRED ACCOUNTING**

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I. INTRODUCTION

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In accordance with ORS 757.259(2)(e) and OAR 860-027-0300, PacifiCorp d/b/a Pacific Power (Company) applies to the Public Utility Commission of Oregon (Commission) for an order reauthorizing deferral of Oregon's allocated share of the reduction in depreciation expense for system-allocated assets, except those related to coal generation, from the depreciation rates approved by the Commission in Order No. 13-347 in docket UM 1647 and the final depreciation rates adopted in the Company's other jurisdictions. The Company respectfully requests reauthorization for 12 months beginning January 1, 2015.

II. CONTACT INFORMATION

Communications regarding this application should be addressed to:

Oregon Dockets
PacifiCorp
825 NE Multnomah St., Suite 2000
Portland, OR 97232
Email: oregondockets@pacificorp.com

Etta Lockey
Attorney
PacifiCorp
825 NE Multnomah St., Suite 1800
Portland, OR 97232
Phone: 503-813-5701
Email: etta.lockey@pacificorp.com

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In addition, the Company requests that all data requests regarding this application be sent to the following:

By email (preferred): datarequest@pacificorp.com

1 By regular mail: Data Request Response Center
2 PacifiCorp
3 825 NE Multnomah St., Suite 2000
4 Portland, OR 97232

5 Informal questions may be directed to Natasha Siores, Director, Regulatory Affairs &
6 Revenue Requirement, at 503-813-6583.

7 **III. BACKGROUND**

8 On January 31, 2013, the Company filed an application under ORS 757.140(1)
9 requesting authorization to change depreciation rates applicable to PacifiCorp’s depreciable
10 electric plant effective January 1, 2014. The Company’s application was docketed as UM
11 1647. The Company also filed petitions in Idaho, Utah, Washington, and Wyoming
12 requesting a revision of its existing depreciation rates in those states.

13 On March 1, 2013, PacifiCorp filed an application for a general rate revision,
14 docketed as UE 263, requesting a rate effective date of January 1, 2014. PacifiCorp’s filing
15 in UE 263 reflected its proposed revised depreciation rates from UM 1647.¹ On June 12,
16 2013, the parties in both UE 263 and UM 1647 convened a joint settlement conference and
17 reached a settlement resolving all issues in both dockets. As outlined in Exhibit A of the
18 stipulation in UM 1647, the settlement reflected an Oregon-allocated revenue requirement
19 reduction of approximately \$1.6 million from the Company’s initial filing. This reduction
20 was included in the overall revenue requirement reflected in the settlement stipulation in UE
21 263. The stipulation in UM 1647 was approved in Order No.13-437 on September 25, 2013.
22 The stipulation in UE 263 was approved on December 18, 2013, in Order No. 13-474.

23 As described in the stipulation in UM 1647, the Company agreed “to defer for future
24 inclusion in customer rates any reductions to depreciation expense associated with additional

¹ Docket UE 263 Exhibit PAC/1002.

1 adjustments to depreciation rates for system-allocated assets, except adjustments related to
2 coal generation, adopted in any of those dockets in any other states in which PacifiCorp
3 operates.”²

4 Since Commission approval of the stipulation, additional reductions to depreciation
5 rates were made as a result of the depreciation filings in the Company’s other jurisdictions.
6 These modifications reduced Oregon-allocated depreciation expense by approximately
7 \$859,000 from the levels approved by the Commission in Order No. 13-347. PacifiCorp
8 initially applied for deferral of this reduction to depreciation expense on December 31, 2013,
9 docketed as UM 1682; in Order No. 14-039 issued February 4, 2014, the Commission
10 authorized deferral of the reduction to depreciation for the period January 1, 2014 through
11 December 31, 2014. PacifiCorp therefore respectfully requests reauthorization to defer the
12 reduction to depreciation expense beginning January 1, 2015, and continuing through
13 December 31, 2015.

14 **IV. OAR 860-027-0300(4)**

15 Exhibit B provides the descriptions and explanations of the total amounts deferred
16 from the beginning of the previous deferral period through the date of this application.

17 If this deferred accounting application is approved, PacifiCorp will account for
18 reduced depreciation expense by debiting general business revenues (FERC Accounts 440—
19 Residential Sales, 442—Commercial and Industrial Sales, and 444—Public Street and
20 Highway Lighting) and crediting Account 254—Other Regulatory Liabilities. If this
21 application is denied, the excess depreciation expense recovered in customer rates will

² *In the Matter of PacifiCorp d/b/a Pacific Power Application for Authority to Implement Revised Depreciation Rates*, Docket UM 1647, Order No. 13-347, Appendix A at 11 (Sept. 25, 2013).

1 remain in general business revenues (FERC Accounts 440—Residential Sales, 442-
2 Commerical and Industrial Sales, and 444—Public Street and Highway Lighting).

3 **V. NOTICE**

4 A Notice of PacifiCorp's Application for Reauthorization of Deferred Accounting
5 Related to a Reduction in Depreciation Expense is included as Exhibit A. This notice will be
6 served to the service list in docket UM 1682.

7 **VI. CONCLUSION**

8 PacifiCorp respectfully requests that the Commission authorize the Company to
9 continue deferring the Oregon-allocated share of reductions in depreciation expense
10 beginning January 1, 2015, and continuing through December 31, 2015.

Respectfully submitted this 24th day of December, 2014.

By:



Etta Lockey
Attorney
PacifiCorp d/b/a Pacific Power

EXHIBIT A

NOTICE

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1682(1)

In the Matter of

PACIFICORP d/b/a PACIFIC POWER

Application for Reauthorization of Deferred
Accounting Related to a Reduction in Depreciation
Expense.

**NOTICE OF
APPLICATION FOR
REAUTHORIZATION OF
DEFERRED ACCOUNTING**

On December 31, 2014, PacifiCorp d/b/a Pacific Power filed an application with the Public Utility Commission of Oregon (Commission) for an order reauthorizing deferral of the Oregon-allocated reduction in depreciation expense for system-allocated assets, except those related to coal generation, from the depreciation rates approved by the Commission in Order No. 13-347 in docket UM 1647 and the final depreciation rates adopted by the Company's other jurisdictions. The Company respectfully requests reauthorization for 12 months beginning January 1, 2015. To obtain a copy of the application, contact the following:

Oregon Dockets
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
E-mail: oregondockets@pacificcorp.com

Any person may submit written comments to the Commission regarding the application by January 30, 2014.

Respectfully submitted on December 24th, 2014.

By:


Etta Lockey
Attorney
PacifiCorp d/b/a Pacific Power

Exhibit B

PACIFICORP

COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PACIFICORP AND SETTLEMENT PROPOSALS AS OF DECEMBER 31, 2013 UM 1647 Filed, Settled, and Compared to Other States Final Approved Rates

Table with columns: ACCOUNT, ORIGINAL COST, FILED UM 1647 (PROBABLE RETIREMENT DATE, SURVIVOR CURVE, NET SALVAGE PERCENT, ACCRUAL AMOUNT, ACCRUAL RATE), Settlement Agreement UM 1647 Order No. 13-347 (PROBABLE RETIREMENT DATE, SURVIVOR CURVE, NET SALVAGE PERCENT, ACCRUAL AMOUNT, ACCRUAL RATE), and INCREASE/(DECREASE). Rows are categorized by plant type: STEAM PRODUCTION PLANT, CARBON, CHOLLA, COLSTRIP, CRAIG, DAVE JOHNSTON, GADSBY, and HAYDEN.

PACIFICORP

COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PACIFICORP AND SETTLEMENT PROPOSALS AS OF DECEMBER 31, 2013
UM 1647 Filed, Settled, and Compared to Other States Final Approved Rates

ACCOUNT (1)	ORIGINAL COST (2)	FILED UM 1647					Settlement Agreement UM 1647 Order No. 13-347					INCREASE/ (DECREASE) (13)=(11)-(6)
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	ACCUMULATED ANNUAL AMOUNT (6)	ACCUMULATED ANNUAL RATE (7)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	ACCUMULATED ANNUAL AMOUNT (11)	ACCUMULATED ANNUAL RATE (12)	
TOTAL HAYDEN	85,317,975				4,483,035	5.25				4,483,035	5.25	0
<u>HUNTER</u>												
310.20 Land Rights	246,338	12-2029	SQUARE	0	5,982	2.43	12-2029	SQUARE	0	5,982	2.43	0
311.00 Structures and Improvements	205,687,040	12-2029	90-R2	(6)	5,841,706	2.84	12-2029	90-R2	(6)	5,841,706	2.84	0
312.00 Boiler Plant Equipment	702,626,566	12-2029	60-L1	(5)	30,603,074	4.36	12-2029	60-L1	(5)	30,603,074	4.36	0
314.00 Turbogenerator Units	222,126,262	12-2029	55-L1	(6)	10,752,019	4.84	12-2029	55-L1	(6)	10,752,019	4.84	0
315.00 Accessory Electric Equipment	97,810,677	12-2029	75-R2.5	(5)	2,820,029	2.88	12-2029	75-R2.5	(5)	2,820,029	2.88	0
316.00 Miscellaneous Power Plant Equipment	3,507,126	12-2029	40-O1	(6)	140,445	4.00	12-2029	40-O1	(6)	140,445	4.00	0
TOTAL HUNTER	1,232,004,008				50,163,255	4.07				50,163,255	4.07	0
<u>HUNTINGTON</u>												
311.00 Structures and Improvements	115,994,872	12-2030	90-R2	(7)	3,552,268	3.06	12-2030	90-R2	(7)	3,552,268	3.06	0
312.00 Boiler Plant Equipment	536,092,514	12-2030	60-L1	(6)	25,171,090	4.70	12-2030	60-L1	(6)	25,171,090	4.70	0
314.00 Turbogenerator Units	120,883,824	12-2030	55-L1	(7)	5,280,989	4.37	12-2030	55-L1	(7)	5,280,989	4.37	0
315.00 Accessory Electric Equipment	46,144,674	12-2030	75-R2.5	(5)	1,619,039	3.51	12-2030	75-R2.5	(5)	1,619,039	3.51	0
316.00 Miscellaneous Power Plant Equipment	2,628,590	12-2030	40-O1	(6)	125,486	4.77	12-2030	40-O1	(6)	125,486	4.77	0
TOTAL HUNTINGTON	821,744,475				35,748,872	4.35				35,748,872	4.35	0
<u>JAMES RIVER</u>												
311.00 Structures and Improvements	5,711,885	12-2016	90-R2	(1)	265,193	4.64	12-2016	90-R2	(1)	265,193	4.64	0
312.00 Boiler Plant Equipment	5,717,447	12-2016	60-L1	(1)	270,596	4.73	12-2016	60-L1	(1)	270,596	4.73	0
314.00 Turbogenerator Units	18,302,388	12-2016	55-L1	(1)	871,330	4.76	12-2016	55-L1	(1)	871,330	4.76	0
315.00 Accessory Electric Equipment	4,287,195	12-2016	75-R2.5	(1)	201,543	4.70	12-2016	75-R2.5	(1)	201,543	4.70	0
TOTAL JAMES RIVER	34,018,915				1,608,662	4.73				1,608,662	4.73	0
<u>JIM BRIDGER</u>												
310.20 Land Rights	281,111	12-2025	SQUARE	0	6,827	2.43	12-2025	SQUARE	0	6,827	2.43	0
311.00 Structures and Improvements	139,335,557	12-2025	90-R2	(7)	4,439,569	3.19	12-2025	90-R2	(7)	4,439,569	3.19	0
312.00 Boiler Plant Equipment	695,882,281	12-2025	60-L1	(6)	33,771,491	4.85	12-2025	60-L1	(6)	33,771,491	4.85	0
314.00 Turbogenerator Units	212,082,399	12-2025	55-L1	(7)	12,253,422	5.78	12-2025	55-L1	(7)	12,253,422	5.78	0
315.00 Accessory Electric Equipment	58,392,864	12-2025	75-R2.5	(6)	1,959,662	3.36	12-2025	75-R2.5	(6)	1,959,662	3.36	0
316.00 Miscellaneous Power Plant Equipment	3,580,471	12-2025	40-O1	(7)	168,517	4.71	12-2025	40-O1	(7)	168,517	4.71	0
TOTAL JIM BRIDGER	1,109,554,682				52,599,488	4.74				52,599,488	4.74	0
<u>NAUGHTON</u>												
310.20 Land Rights	15,016	12-2028	SQUARE	0	241	1.60	12-2028	SQUARE	0	241	1.60	0
311.00 Structures and Improvements	113,466,832	12-2028	90-R2	(5)	5,249,592	4.63	12-2028	90-R2	(5)	5,249,592	4.63	0
312.00 Boiler Plant Equipment	516,727,023	12-2028	60-L1	(5)	26,918,076	5.21	12-2028	60-L1	(5)	26,918,076	5.21	0
314.00 Turbogenerator Units	77,841,080	12-2028	55-L1	(6)	3,459,110	4.44	12-2028	55-L1	(6)	3,459,110	4.44	0
315.00 Accessory Electric Equipment	61,140,202	12-2028	75-R2.5	(4)	3,339,503	5.46	12-2028	75-R2.5	(4)	3,339,503	5.46	0
316.00 Miscellaneous Power Plant Equipment	1,941,067	12-2028	40-O1	(5)	104,426	5.38	12-2028	40-O1	(5)	104,426	5.38	0
TOTAL NAUGHTON	771,131,219				39,070,948	5.07				39,070,948	5.07	0
<u>WYODAK</u>												
310.20 Land Rights	164,797	12-2026	SQUARE	0	4,686	2.84	12-2026	SQUARE	0	4,686	2.84	0
311.00 Structures and Improvements	50,999,494	12-2026	90-R2	(4)	1,740,467	3.41	12-2026	90-R2	(4)	1,740,467	3.41	0
312.00 Boiler Plant Equipment	303,169,722	12-2026	60-L1	(3)	16,455,584	5.43	12-2026	60-L1	(3)	16,455,584	5.43	0
314.00 Turbogenerator Units	62,805,875	12-2026	55-L1	(4)	3,312,391	5.27	12-2026	55-L1	(4)	3,312,391	5.27	0
315.00 Accessory Electric Equipment	27,951,229	12-2026	75-R2.5	(3)	1,211,758	4.34	12-2026	75-R2.5	(3)	1,211,758	4.34	0
316.00 Miscellaneous Power Plant Equipment	1,195,691	12-2026	40-O1	(4)	77,978	6.52	12-2026	40-O1	(4)	77,978	6.52	0
TOTAL WYODAK	446,286,807				22,802,864	5.11				22,802,864	5.11	0
TOTAL DEPRECIABLE STEAM PRODUCTION PLANT	6,765,539,385				368,681,923	5.45				368,681,923	5.45	0
310.30 Water Rights												
Carbon	865,461											
Dave Johnston	9,700,997											
Gadsby	8,138											
Hunter	24,271,831											
Huntington	1,471,639											
JimBridger	171,270											
Naughton	691											
Wyodak	13,497											
Total Account 310.30 Water Rights	36,503,523											
TOTAL STEAM PRODUCTION PLANT	6,802,042,908				368,681,923	5.42				368,681,923	5.42	0

PACIFICORP

COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PACIFICORP AND SETTLEMENT PROPOSALS AS OF DECEMBER 31, 2013
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		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	ACCUMULATED AMOUNT (6)	ACCUMULATED ANNUAL RATE (7)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	ACCUMULATED AMOUNT (11)	ACCUMULATED ANNUAL RATE (12)	
HYDRAULIC PRODUCTION PLANT												
ASHTON/ST. ANTHONY												
330.20 Land Rights	28,700	12-2027	SQUARE	0	801	2.79	12-2027	SQUARE	0	801	2.79	0
331.00 Structures and Improvements	1,173,118	12-2027	120-R1.5	(2)	39,108	3.33	12-2027	120-R1.5	(2)	39,108	3.33	0
332.00 Reservoirs, Dams and Waterways	29,573,679	12-2027	120-R2	(1)	1,830,162	6.19	12-2027	120-R2	(1)	1,830,162	6.19	0
333.00 Waterwheels, Turbines and Generators	2,431,402	12-2027	90-L1.5	(2)	78,004	3.21	12-2027	90-L1.5	(2)	78,004	3.21	0
334.00 Accessory Electric Equipment	1,358,678	12-2027	70-L0	(3)	51,201	3.77	12-2027	70-L0	(3)	51,201	3.77	0
335.00 Miscellaneous Power Plant Equipment	8,519	12-2027	75-R0.5	(1)	240	2.82	12-2027	75-R0.5	(1)	240	2.82	0
336.00 Roads, Railroads and Bridges	732	12-2027	120-R1.5	(5)	12	1.64	12-2027	120-R1.5	(5)	12	1.64	0
TOTAL ASHTON/ST. ANTHONY	34,574,828				1,999,528	5.78				1,999,528	5.78	0
BEAR RIVER												
330.20 Land Rights	5,879	12-2033	SQUARE	0	81	1.38	12-2033	SQUARE	0	81	1.38	0
331.00 Structures and Improvements	4,638,271	12-2033	120-R1.5	(3)	143,190	3.09	12-2033	120-R1.5	(3)	143,190	3.09	0
332.00 Reservoirs, Dams and Waterways	28,903,985	12-2033	120-R2	(2)	956,665	3.31	12-2033	120-R2	(2)	956,665	3.31	0
333.00 Waterwheels, Turbines and Generators	10,637,089	12-2033	90-L1.5	(4)	372,788	3.50	12-2033	90-L1.5	(4)	372,788	3.50	0
334.00 Accessory Electric Equipment	4,042,609	12-2033	70-L0	(4)	153,325	3.79	12-2033	70-L0	(4)	153,325	3.79	0
335.00 Miscellaneous Power Plant Equipment	80,932	12-2033	75-R0.5	(1)	2,213	2.73	12-2033	75-R0.5	(1)	2,213	2.73	0
336.00 Roads, Railroads and Bridges	594,628	12-2033	120-R1.5	(3)	17,478	2.94	12-2033	120-R1.5	(3)	17,478	2.94	0
TOTAL BEAR RIVER	48,903,393				1,645,740	3.37				1,645,740	3.37	0
BEND												
331.00 Structures and Improvements	56,573	12-2016	120-R1.5	0	1,180	2.09	12-2016	120-R1.5	0	1,180	2.09	0
332.00 Reservoirs, Dams and Waterways	530,917	12-2016	120-R2	0	93,670	17.64	12-2016	120-R2	0	93,670	17.64	0
333.00 Waterwheels, Turbines and Generators	94,985	12-2016	90-L1.5	(1)	6,454	6.79	12-2016	90-L1.5	(1)	6,454	6.79	0
334.00 Accessory Electric Equipment	614,725	12-2016	70-L0	0	21,715	3.53	12-2016	70-L0	0	21,715	3.53	0
335.00 Miscellaneous Power Plant Equipment	15,206	12-2016	75-R0.5	0	514	3.38	12-2016	75-R0.5	0	514	3.38	0
336.00 Roads, Railroads and Bridges	172	12-2016	120-R1.5	0	0	0.00	12-2016	120-R1.5	0	0	0.00	0
TOTAL BEND	1,312,577				123,533	9.41				123,533	9.41	0
BIG FORK												
331.00 Structures and Improvements	603,482	12-2053	120-R1.5	(5)	8,525	1.41	12-2053	120-R1.5	(5)	8,525	1.41	0
332.00 Reservoirs, Dams and Waterways	4,681,574	12-2053	120-R2	(4)	60,407	1.29	12-2053	120-R2	(4)	60,407	1.29	0
333.00 Waterwheels, Turbines and Generators	1,488,399	12-2053	90-L1.5	(8)	21,795	1.46	12-2053	90-L1.5	(8)	21,795	1.46	0
334.00 Accessory Electric Equipment	295,206	12-2053	70-L0	(8)	4,475	1.52	12-2053	70-L0	(8)	4,475	1.52	0
336.00 Roads, Railroads and Bridges	231,346	12-2053	120-R1.5	(4)	4,932	2.13	12-2053	120-R1.5	(4)	4,932	2.13	0
TOTAL BIG FORK	7,300,007				100,134	1.37				100,134	1.37	0
CONDIT												
330.20 Land Rights			FULLY ACCRUED					FULLY ACCRUED				
330.40 Flood Rights			FULLY ACCRUED					FULLY ACCRUED				
331.00 Structures and Improvements			FULLY ACCRUED					FULLY ACCRUED				
332.00 Reservoirs, Dams and Waterways			FULLY ACCRUED					FULLY ACCRUED				
333.00 Waterwheels, Turbines and Generators			FULLY ACCRUED					FULLY ACCRUED				
334.00 Accessory Electric Equipment			FULLY ACCRUED					FULLY ACCRUED				
335.00 Miscellaneous Power Plant Equipment			FULLY ACCRUED					FULLY ACCRUED				
336.00 Roads, Railroads and Bridges			FULLY ACCRUED					FULLY ACCRUED				
TOTAL CONDIT												
CUTLER												
330.30 Water Rights	4,818	12-2024	SQUARE	0	150	3.11	12-2024	SQUARE	0	150	3.11	0
330.40 Flood Rights	90,968	12-2024	SQUARE	0	3,031	3.33	12-2024	SQUARE	0	3,031	3.33	0
331.00 Structures and Improvements	3,948,380	12-2024	120-R1.5	(1)	199,880	5.06	12-2024	120-R1.5	(1)	199,880	5.06	0
332.00 Reservoirs, Dams and Waterways	7,511,398	12-2024	120-R2	(1)	376,502	5.01	12-2024	120-R2	(1)	376,502	5.01	0
333.00 Waterwheels, Turbines and Generators	11,967,826	12-2024	90-L1.5	(1)	859,713	7.18	12-2024	90-L1.5	(1)	859,713	7.18	0
334.00 Accessory Electric Equipment	2,534,261	12-2024	70-L0	(2)	184,817	7.29	12-2024	70-L0	(2)	184,817	7.29	0
335.00 Miscellaneous Power Plant Equipment	12,377	12-2024	75-R0.5	(1)	560	4.52	12-2024	75-R0.5	(1)	560	4.52	0
336.00 Roads, Railroads and Bridges	569,199	12-2024	120-R1.5	(1)	25,849	4.54	12-2024	120-R1.5	(1)	25,849	4.54	0
TOTAL CUTLER	26,639,227				1,650,502	6.20				1,650,502	6.20	0
EAGLE POINT												
330.20 Land Rights	12,122	12-2025	SQUARE	0	0	-	12-2025	SQUARE	0	0	-	0
331.00 Structures and Improvements	137,765	12-2025	120-R1.5	(1)	1,800	1.31	12-2025	120-R1.5	(1)	1,800	1.31	0
332.00 Reservoirs, Dams and Waterways	1,222,846	12-2025	120-R2	(1)	15,337	1.25	12-2025	120-R2	(1)	15,337	1.25	0
333.00 Waterwheels, Turbines and Generators	247,701	12-2025	90-L1.5	(4)	765	0.31	12-2025	90-L1.5	(4)	765	0.31	0
334.00 Accessory Electric Equipment	96,830	12-2025	70-L0	(2)	2,592	2.68	12-2025	70-L0	(2)	2,592	2.68	0

PACIFICORP
COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PACIFICORP AND SETTLEMENT PROPOSALS AS OF DECEMBER 31, 2013
UM 1647 Filed, Settled, and Compared to Other States Final Approved Rates

ACCOUNT (1)	ORIGINAL COST (2)	FILED UM 1647					Settlement Agreement UM 1647 Order No. 13-347					INCREASE/ (DECREASE) (13)=(11)-(6)
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	ACCRALED ANNUAL AMOUNT (6)	ACCRALED ANNUAL RATE (7)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	ACCRALED ANNUAL AMOUNT (11)	ACCRALED ANNUAL RATE (12)	
336 00 Roads, Railroads and Bridges	105,338	12-2025	120-R1.5	(1)	3,118	2.96	12-2025	120-R1.5	(1)	3,118	2.96	0
TOTAL EAGLE POINT	1,822,603				23,612	1.30				23,612	1.30	0
FOUNTAIN GREEN												
33100 Structures and Improvements			FULLY ACCRUED					FULLY ACCRUED				
33200 Reservoirs, Dams and Waterways			FULLY ACCRUED					FULLY ACCRUED				
33300 Waterwheels, Turbines and Generators			FULLY ACCRUED					FULLY ACCRUED				
33400 Accessory Electric Equipment			FULLY ACCRUED					FULLY ACCRUED				
33600 Roads, Railroads and Bridges			FULLY ACCRUED					FULLY ACCRUED				
TOTAL FOUNTAIN GREEN												
GRANITE												
331 00 Structures and Improvements	532,428	12-2030	120-R1.5	(2)	23,538	4.42	12-2030	120-R1.5	(2)	23,538	4.42	0
332 00 Reservoirs, Dams and Waterways	3,759,568	12-2030	120-R2	(1)	135,424	3.60	12-2030	120-R2	(1)	135,424	3.60	0
333 00 Waterwheels, Turbines and Generators	715,247	12-2030	90-L1.5	(4)	21,901	3.06	12-2030	90-L1.5	(4)	21,901	3.06	0
334 00 Accessory Electric Equipment	206,748	12-2030	70-L0	(3)	7,498	3.63	12-2030	70-L0	(3)	7,498	3.63	0
335 00 Miscellaneous Power Plant Equipment	1,385	12-2030	75-R0.5	(2)	34	2.45	12-2030	75-R0.5	(2)	34	2.45	0
TOTAL GRANITE	5,215,376				188,395	3.61				188,395	3.61	0
KLAMATH RIVER												
330 20 Land Rights	638,993	12-2020	SQUARE	0	44,883	7.02	12-2020	SQUARE	0	44,883	7.02	0
330 40 Flood Rights	252,510	12-2020	SQUARE	0	13,315	5.27	12-2020	SQUARE	0	13,315	5.27	0
331 00 Structures and Improvements	897,708	12-2020	120-R1.5	(1)	70,648	7.87	12-2020	120-R1.5	(1)	70,648	7.87	0
332 00 Reservoirs, Dams and Waterways	11,715,921	12-2020	120-R2	(1)	678,026	5.79	12-2020	120-R2	(1)	678,026	5.79	0
333 00 Waterwheels, Turbines and Generators	277,225	12-2020	90-L1.5	(3)	16,198	5.84	12-2020	90-L1.5	(3)	16,198	5.84	0
334 00 Accessory Electric Equipment	836,614	12-2020	70-L0	(1)	69,633	8.32	12-2020	70-L0	(1)	69,633	8.32	0
335 00 Miscellaneous Power Plant Equipment	60,489	12-2020	75-R0.5	(1)	4,184	6.92	12-2020	75-R0.5	(1)	4,184	6.92	0
336 00 Roads, Railroads and Bridges	239,834	12-2020	120-R1.5	(1)	17,779	7.41	12-2020	120-R1.5	(1)	17,779	7.41	0
TOTAL KLAMATH RIVER	14,919,294				914,666	6.13				914,666	6.13	0
KLAMATH RIVER - ACCELERATED												
330 20 Land Rights	40,941	12-2019	SQUARE	0	2,233	5.45	12-2019	SQUARE	0	2,233	5.45	0
330 40 Flood Rights	1,030	12-2019	SQUARE	0	56	5.44	12-2019	SQUARE	0	56	5.44	0
331 00 Structures and Improvements	13,695,980	12-2019	SQUARE	0	1,138,372	8.31	12-2019	SQUARE	0	1,138,372	8.31	0
332 00 Reservoirs, Dams and Waterways	34,075,662	12-2019	SQUARE	0	2,425,041	7.12	12-2019	SQUARE	0	2,425,041	7.12	0
333 00 Waterwheels, Turbines and Generators	17,786,162	12-2019	SQUARE	0	1,392,722	7.83	12-2019	SQUARE	0	1,392,722	7.83	0
334 00 Accessory Electric Equipment	16,047,648	12-2019	SQUARE	0	1,491,231	9.29	12-2019	SQUARE	0	1,491,231	9.29	0
335 00 Miscellaneous Power Plant Equipment	173,067	12-2019	SQUARE	0	11,137	6.44	12-2019	SQUARE	0	11,137	6.44	0
336 00 Roads, Railroads and Bridges	2,547,856	12-2019	SQUARE	0	190,487	7.48	12-2019	SQUARE	0	190,487	7.48	0
TOTAL KLAMATH RIVER ACCELERATED	84,368,346				6,651,279	7.88				6,651,279	7.88	0
LAST CHANCE												
331 00 Structures and Improvements	446,367	12-2025	120-R1.5	(1)	15,406	3.45	12-2025	120-R1.5	(1)	15,406	3.45	0
332 00 Reservoirs, Dams and Waterways	956,229	12-2025	120-R2	(1)	38,512	4.03	12-2025	120-R2	(1)	38,512	4.03	0
333 00 Waterwheels, Turbines and Generators	1,060,035	12-2025	90-L1.5	(2)	35,563	3.35	12-2025	90-L1.5	(2)	35,563	3.35	0
334 00 Accessory Electric Equipment	257,824	12-2025	70-L0	(2)	12,972	5.03	12-2025	70-L0	(2)	12,972	5.03	0
336 00 Roads, Railroads and Bridges	64,973	12-2025	120-R1.5	(1)	1,995	3.07	12-2025	120-R1.5	(1)	1,995	3.07	0
TOTAL LAST CHANCE	2,785,428				104,448	3.75				104,448	3.75	0
LIFTON												
330 20 Land Rights	20,759	12-2033	SQUARE	0	389	1.87	12-2033	SQUARE	0	389	1.87	0
330 30 Water Rights	24,130	12-2033	SQUARE	0	466	1.93	12-2033	SQUARE	0	466	1.93	0
331 00 Structures and Improvements	1,190,920	12-2033	120-R1.5	(4)	33,297	2.80	12-2033	120-R1.5	(4)	33,297	2.80	0
332 00 Reservoirs, Dams and Waterways	8,222,952	12-2033	120-R2	(3)	260,898	3.17	12-2033	120-R2	(3)	260,898	3.17	0
333 00 Waterwheels, Turbines and Generators	7,747,695	12-2033	90-L1.5	(2)	320,003	4.13	12-2033	90-L1.5	(2)	320,003	4.13	0
334 00 Accessory Electric Equipment	282,695	12-2033	70-L0	(4)	9,984	3.53	12-2033	70-L0	(4)	9,984	3.53	0
335 00 Miscellaneous Power Plant Equipment	2,861	12-2033	75-R0.5	(2)	85	2.97	12-2033	75-R0.5	(2)	85	2.97	0
336 00 Roads, Railroads and Bridges	186,243	12-2033	120-R1.5	(2)	7,129	3.83	12-2033	120-R1.5	(2)	7,129	3.83	0
TOTAL LIFTON	17,678,255				632,251	3.58				632,251	3.58	0
MERWIN												
330 20 Land Rights	300,510	12-2058	SQUARE	0	1,517	0.50	12-2058	SQUARE	0	1,517	0.50	0
330 50 Fish/Wildlife	212,280	12-2058	SQUARE	0	1,011	0.48	12-2058	SQUARE	0	1,011	0.48	0
331 00 Structures and Improvements	94,372,015	12-2058	120-R1.5	(4)	1,993,989	2.11	12-2058	120-R1.5	(4)	1,993,989	2.11	0
332 00 Reservoirs, Dams and Waterways	24,113,999	12-2058	120-R2	(6)	442,208	1.83	12-2058	120-R2	(6)	442,208	1.83	0
333 00 Waterwheels, Turbines and Generators	7,768,646	12-2058	90-L1.5	(16)	111,834	1.44	12-2058	90-L1.5	(16)	111,834	1.44	0
334 00 Accessory Electric Equipment	9,928,730	12-2058	70-L0	(8)	232,550	2.34	12-2058	70-L0	(8)	232,550	2.34	0
335 00 Miscellaneous Power Plant Equipment	157,007	12-2058	75-R0.5	(3)	3,250	2.07	12-2058	75-R0.5	(3)	3,250	2.07	0
336 00 Roads, Railroads and Bridges	2,138,830	12-2058	120-R1.5	(5)	34,563	1.62	12-2058	120-R1.5	(5)	34,563	1.62	0

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		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL		
					AMOUNT (6)	RATE (7)				AMOUNT (11)	RATE (12)	
TOTAL MERWIN	138,992,017				2,820,922	2.03				2,820,922	2.03	0
NORTH UMPQUA												
331.00 Structures and Improvements	106,864,116	12-2038	120-R1.5	(2)	4,078,878	3.82	12-2038	120-R1.5	(2)	4,078,878	3.82	0
332.00 Reservoirs, Dams and Waterways	119,045,003	12-2038	120-R2	(2)	3,452,056	2.90	12-2038	120-R2	(2)	3,452,056	2.90	0
333.00 Waterwheels, Turbines and Generators	23,897,207	12-2038	90-L1.5	(4)	780,725	3.27	12-2038	90-L1.5	(4)	780,725	3.27	0
334.00 Accessory Electric Equipment	15,581,671	12-2038	70-L0	(4)	583,844	3.75	12-2038	70-L0	(4)	583,844	3.75	0
335.00 Miscellaneous Power Plant Equipment	707,252	12-2038	75-R0.5	(2)	21,552	3.05	12-2038	75-R0.5	(2)	21,552	3.05	0
336.00 Roads, Railroads and Bridges	6,806,273	12-2038	120-R1.5	(3)	185,663	2.73	12-2038	120-R1.5	(3)	185,663	2.73	0
TOTAL NORTH UMPQUA	272,901,522				9,102,718	3.34				9,102,718	3.34	0
OLMSTED												
331.00 Structures and Improvements	188,480	12-2016	120-R1.5	(1)	11,250	5.97	12-2016	120-R1.5	(1)	11,250	5.97	0
334.00 Accessory Electric Equipment	28,230	12-2016	70-L0	0	2,621	9.28	12-2016	70-L0	0	2,621	9.28	0
335.00 Miscellaneous Power Plant Equipment	3,224	12-2016	75-R0.5	0	144	4.47	12-2016	75-R0.5	0	144	4.47	0
336.00 Roads, Railroads and Bridges	12,598	12-2016	120-R1.5	0	1,601	12.71	12-2016	120-R1.5	0	1,601	12.71	0
TOTAL OLMSTED	232,532				15,616	6.72				15,616	6.72	0
PARIS												
331.00 Structures and Improvements	115,470	12-2017	120-R1.5	0	11,734	10.16	12-2017	120-R1.5	0	11,734	10.16	0
332.00 Reservoirs, Dams and Waterways	95,207	12-2017	120-R2	(1)	0	0.00	12-2017	120-R2	(1)	0	0.00	0
333.00 Waterwheels, Turbines and Generators	72,290	12-2017	90-L1.5	(1)	0	0.00	12-2017	90-L1.5	(1)	0	0.00	0
334.00 Accessory Electric Equipment	148,531	12-2017	70-L0	(1)	7,273	4.90	12-2017	70-L0	(1)	7,273	4.90	0
335.00 Miscellaneous Power Plant Equipment	411	12-2017	75-R0.5	0	0	0.00	12-2017	75-R0.5	0	0	0.00	0
TOTAL PARIS	431,910				19,007	4.40				19,007	4.40	0
PIONEER												
330.20 Land Rights	9,247	12-2030	SQUARE	0	101	1.09	12-2030	SQUARE	0	101	1.09	0
330.30 Water Rights	110,806	12-2030	SQUARE	0	1,210	1.09	12-2030	SQUARE	0	1,210	1.09	0
331.00 Structures and Improvements	511,367	12-2030	120-R1.5	(2)	18,118	3.54	12-2030	120-R1.5	(2)	18,118	3.54	0
332.00 Reservoirs, Dams and Waterways	8,084,669	12-2030	120-R2	(2)	239,907	2.97	12-2030	120-R2	(2)	239,907	2.97	0
333.00 Waterwheels, Turbines and Generators	1,593,836	12-2030	90-L1.5	(2)	68,640	4.31	12-2030	90-L1.5	(2)	68,640	4.31	0
334.00 Accessory Electric Equipment	533,462	12-2030	70-L0	(3)	19,598	3.67	12-2030	70-L0	(3)	19,598	3.67	0
335.00 Miscellaneous Power Plant Equipment	9,468	12-2030	75-R0.5	(1)	270	2.85	12-2030	75-R0.5	(1)	270	2.85	0
336.00 Roads, Railroads and Bridges	70,497	12-2030	120-R1.5	(1)	3,643	5.17	12-2030	120-R1.5	(1)	3,643	5.17	0
TOTAL PIONEER	10,923,353				351,487	3.22				351,487	3.22	0
PROSPECT # 1, 2 AND 4												
330.20 Land Rights	3,712	12-2038	SQUARE	0	75	2.02	12-2038	SQUARE	0	75	2.02	0
330.40 Flood Rights	3,167	12-2038	SQUARE	0	43	1.36	12-2038	SQUARE	0	43	1.36	0
331.00 Structures and Improvements	3,293,640	12-2038	120-R1.5	(3)	91,308	2.77	12-2038	120-R1.5	(3)	91,308	2.77	0
332.00 Reservoirs, Dams and Waterways	36,188,926	12-2038	120-R2	(2)	1,181,931	3.27	12-2038	120-R2	(2)	1,181,931	3.27	0
333.00 Waterwheels, Turbines and Generators	3,875,233	12-2038	90-L1.5	(4)	123,224	3.18	12-2038	90-L1.5	(4)	123,224	3.18	0
334.00 Accessory Electric Equipment	2,144,391	12-2038	70-L0	(5)	71,541	3.34	12-2038	70-L0	(5)	71,541	3.34	0
335.00 Miscellaneous Power Plant Equipment	18,804	12-2038	75-R0.5	(2)	573	3.05	12-2038	75-R0.5	(2)	573	3.05	0
336.00 Roads, Railroads and Bridges	290,689	12-2038	120-R1.5	(3)	8,264	2.84	12-2038	120-R1.5	(3)	8,264	2.84	0
TOTAL PROSPECT # 1, 2 AND 4	45,818,562				1,476,959	3.22				1,476,959	3.22	0
PROSPECT #3												
331.00 Structures and Improvements	331,999	12-2018	120-R1.5	0	18,124	5.46	12-2018	120-R1.5	0	18,124	5.46	0
332.00 Reservoirs, Dams and Waterways	4,210,645	12-2018	120-R2	0	174,936	4.15	12-2018	120-R2	0	174,936	4.15	0
333.00 Waterwheels, Turbines and Generators	1,799,013	12-2018	90-L1.5	0	85,572	4.76	12-2018	90-L1.5	0	85,572	4.76	0
334.00 Accessory Electric Equipment	468,464	12-2018	70-L0	(1)	24,585	5.25	12-2018	70-L0	(1)	24,585	5.25	0
335.00 Miscellaneous Power Plant Equipment	70,752	12-2018	75-R0.5	0	2,989	4.22	12-2018	75-R0.5	0	2,989	4.22	0
336.00 Roads, Railroads and Bridges	58,926	12-2018	120-R1.5	(1)	1,936	3.29	12-2018	120-R1.5	(1)	1,936	3.29	0
TOTAL PROSPECT #3	6,939,799				308,142	4.44				308,142	4.44	0
SANTA CLARA												
331.00 Structures and Improvements	178,623	12-2020	120-R1.5	(1)	9,019	5.05	12-2020	120-R1.5	(1)	9,019	5.05	0
332.00 Reservoirs, Dams and Waterways	1,133,774	12-2020	120-R2	(1)	55,769	4.92	12-2020	120-R2	(1)	55,769	4.92	0
333.00 Waterwheels, Turbines and Generators	460,843	12-2020	90-L1.5	(1)	20,481	4.44	12-2020	90-L1.5	(1)	20,481	4.44	0
334.00 Accessory Electric Equipment	680,467	12-2020	70-L0	(1)	37,186	5.46	12-2020	70-L0	(1)	37,186	5.46	0
335.00 Miscellaneous Power Plant Equipment	7,821	12-2020	75-R0.5	(1)	283	3.62	12-2020	75-R0.5	(1)	283	3.62	0
336.00 Roads, Railroads and Bridges	2,684	12-2020	120-R1.5	(2)	48	1.79	12-2020	120-R1.5	(2)	48	1.79	0
TOTALSANTA CLARA	2,464,211				122,786	4.98				122,786	4.98	0

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		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	ACCRAUAL AMOUNT (6)	ACCRAUAL RATE (7)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	ACCRAUAL AMOUNT (11)	ACCRAUAL RATE (12)	
STAIRS												
331.00 Structures and Improvements	179,687	12-2030	120-R1.5	(3)	4,274	2.38	12-2030	120-R1.5	(3)	4,274	2.38	0
332.00 Reservoirs, Dams and Waterways	737,424	12-2030	120-R2	(2)	26,247	3.56	12-2030	120-R2	(2)	26,247	3.56	0
333.00 Waterwheels, Turbines and Generators	514,367	12-2030	90-L1.5	(3)	12,983	2.52	12-2030	90-L1.5	(3)	12,983	2.52	0
334.00 Accessory Electric Equipment	174,576	12-2030	70-L0	(3)	4,949	2.83	12-2030	70-L0	(3)	4,949	2.83	0
336.00 Roads, Railroads and Bridges	5,493	12-2030	120-R1.5	(1)	279	5.08	12-2030	120-R1.5	(1)	279	5.08	0
TOTAL STAIRS	1,611,547				48,732	3.02				48,732	3.02	0
SWIFT												
330.20 Land Rights	6,277,413	12-2058	SQUARE	0	53,705	0.86	12-2058	SQUARE	0	53,705	0.86	0
330.50 Fish/Wildlife	97,228	12-2058	SQUARE	0	851	0.88	12-2058	SQUARE	0	851	0.88	0
331.00 Structures and Improvements	69,147,823	12-2058	120-R1.5	(4)	1,564,703	2.26	12-2058	120-R1.5	(4)	1,564,703	2.26	0
332.00 Reservoirs, Dams and Waterways	51,129,022	12-2058	120-R2	(7)	717,022	1.40	12-2058	120-R2	(7)	717,022	1.40	0
333.00 Waterwheels, Turbines and Generators	11,769,137	12-2058	90-L1.5	(16)	192,004	1.63	12-2058	90-L1.5	(16)	192,004	1.63	0
334.00 Accessory Electric Equipment	4,368,834	12-2058	70-L0	(8)	100,223	2.29	12-2058	70-L0	(8)	100,223	2.29	0
335.00 Miscellaneous Power Plant Equipment	409,190	12-2058	75-R0.5	(5)	5,991	1.46	12-2058	75-R0.5	(5)	5,991	1.46	0
336.00 Roads, Railroads and Bridges	1,008,339	12-2058	120-R1.5	(5)	19,983	1.98	12-2058	120-R1.5	(5)	19,983	1.98	0
TOTAL SWIFT	144,206,986				2,654,482	1.84				2,654,482	1.84	0
VIVA NAUGHTON												
331.00 Structures and Improvements	401,422	12-2040	120-R1.5	(3)	8,615	2.15	12-2040	120-R1.5	(3)	8,615	2.15	0
332.00 Reservoirs, Dams and Waterways	103,181	12-2040	120-R2	(2)	2,101	2.04	12-2040	120-R2	(2)	2,101	2.04	0
333.00 Waterwheels, Turbines and Generators	494,000	12-2040	90-L1.5	(7)	11,188	2.26	12-2040	90-L1.5	(7)	11,188	2.26	0
334.00 Accessory Electric Equipment	166,341	12-2040	70-L0	(6)	4,368	2.63	12-2040	70-L0	(6)	4,368	2.63	0
335.00 Miscellaneous Power Plant Equipment	20,313	12-2040	75-R0.5	(2)	466	2.29	12-2040	75-R0.5	(2)	466	2.29	0
TOTAL VIVA NAUGHTON	1,185,257				26,738	2.26				26,738	2.26	0
WALLOWA FALLS												
331.00 Structures and Improvements	111,683	12-2016	120-R1.5	0	4,925	4.41	12-2016	120-R1.5	0	4,925	4.41	0
332.00 Reservoirs, Dams and Waterways	906,297	12-2016	120-R2	0	39,745	4.39	12-2016	120-R2	0	39,745	4.39	0
333.00 Waterwheels, Turbines and Generators	104,470	12-2016	90-L1.5	0	9,506	9.10	12-2016	90-L1.5	0	9,506	9.10	0
334.00 Accessory Electric Equipment	1,369,982	12-2016	70-L0	0	68,319	4.99	12-2016	70-L0	0	68,319	4.99	0
336.00 Roads, Railroads and Bridges	309,738	12-2016	120-R1.5	0	14,744	4.76	12-2016	120-R1.5	0	14,744	4.76	0
TOTAL WALLOWA FALLS	2,802,170				137,239	4.90				137,239	4.90	0
WEBER												
331.00 Structures and Improvements	365,872	12-2020	120-R1.5	(1)	12,992	3.55	12-2020	120-R1.5	(1)	12,992	3.55	0
332.00 Reservoirs, Dams and Waterways	1,349,377	12-2020	120-R2	(1)	52,681	3.90	12-2020	120-R2	(1)	52,681	3.90	0
333.00 Waterwheels, Turbines and Generators	897,363	12-2020	90-L1.5	(1)	37,139	4.14	12-2020	90-L1.5	(1)	37,139	4.14	0
334.00 Accessory Electric Equipment	250,631	12-2020	70-L0	(1)	24,445	9.75	12-2020	70-L0	(1)	24,445	9.75	0
335.00 Miscellaneous Power Plant Equipment	21,962	12-2020	75-R0.5	0	871	3.97	12-2020	75-R0.5	0	871	3.97	0
336.00 Roads, Railroads and Bridges	39,698	12-2020	120-R1.5	(1)	1,729	4.36	12-2020	120-R1.5	(1)	1,729	4.36	0
TOTAL WEBER	2,924,904				129,857	4.44				129,857	4.44	0
YALE												
330.20 Land Rights	761,580	12-2058	SQUARE	0	6,242	0.82	12-2058	SQUARE	0	6,242	0.82	0
331.00 Structures and Improvements	7,641,825	12-2058	120-R1.5	(6)	122,411	1.60	12-2058	120-R1.5	(6)	122,411	1.60	0
332.00 Reservoirs, Dams and Waterways	36,705,619	12-2058	120-R2	(8)	515,384	1.40	12-2058	120-R2	(8)	515,384	1.40	0
333.00 Waterwheels, Turbines and Generators	10,568,732	12-2058	90-L1.5	(15)	177,242	1.68	12-2058	90-L1.5	(15)	177,242	1.68	0
334.00 Accessory Electric Equipment	3,521,876	12-2058	70-L0	(9)	75,366	2.14	12-2058	70-L0	(9)	75,366	2.14	0
335.00 Miscellaneous Power Plant Equipment	534,873	12-2058	75-R0.5	(5)	7,484	1.40	12-2058	75-R0.5	(5)	7,484	1.40	0
336.00 Roads, Railroads and Bridges	1,433,537	12-2058	120-R1.5	(5)	25,225	1.76	12-2058	120-R1.5	(5)	25,225	1.76	0
TOTAL YALE	61,168,041				929,354	1.52				929,354	1.52	0
HYDRO DECOMMISSIONING RESERVE												
TOTAL HYDRAULIC PRODUCTION	938,122,143			a	1,770,617	3.62			a	1,770,617	3.62	0
OTHER PRODUCTION PLANT												
CHEHALIS												
341.00 Structures and Improvements	23,262,468	12-2043	70-S2.5	(4)	618,676	2.66	12-2043	70-S2.5	(4)	624,912	2.69	6,236
342.00 Fuel Holders, Producers and Accessories	1,586,175	12-2043	50-R2	(3)	45,694	2.88	12-2043	50-R2	(3)	46,173	2.91	479
343.00 Prime Movers	191,480,138	12-2043	40-R1	(5)	6,503,214	3.40	12-2043	45-R2.5	(5)	5,899,861	3.08	(603,353)
344.00 Generators	82,209,666	12-2043	50-R2	(5)	2,420,641	2.94	12-2043	50-R2	(5)	2,445,826	2.98	25,185
345.00 Accessory Electric Equipment	39,186,403	12-2043	70-R3	(4)	1,056,105	2.70	12-2043	70-R3	(3)	1,055,736	2.69	(369)

PACIFICORP

COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PACIFICORP AND SETTLEMENT PROPOSALS AS OF DECEMBER 31, 2013
UM 1647 Filed, Settled, and Compared to Other States Final Approved Rates

ACCOUNT (1)	ORIGINAL COST (2)	FILED UM 1647					Settlement Agreement UM 1647 Order No. 13-347					INCREASE/ (DECREASE) (13)=(11)-(6)
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL		
					AMOUNT (6)	RATE (7)				AMOUNT (11)	RATE (12)	
346.00 Miscellaneous Power Plant Equipment TOTAL CHEHALIS	3,234,617 340,959,467	12-2043	60-R3	(4)	88,122 10,732,452	2.72 3.15	12-2043	60-R3	(1)	86,293 10,158,801	2.67 2.98	(1,829) (573,651)
CURRANT CREEK												
341.00 Structures and Improvements	44,108,607	12-2045	70-S2.5	(4)	1,146,839	2.60	12-2045	70-S2.5	(4)	1,155,285	2.62	8,446
342.00 Fuel Holders, Producers and Accessories	3,279,418	12-2045	50-R2	(3)	92,242	2.81	12-2045	50-R2	(3)	92,951	2.83	709
343.00 Prime Movers	202,632,127	12-2045	40-R1	(5)	6,812,935	3.36	12-2045	45-R2.5	(5)	6,159,165	3.04	(653,770)
344.00 Generators	75,510,401	12-2045	50-R2	(4)	2,178,156	2.88	12-2045	50-R2	(4)	2,193,283	2.90	15,127
345.00 Accessory Electric Equipment	42,361,939	12-2045	70-R3	(4)	1,124,567	2.65	12-2045	70-R3	(3)	1,120,819	2.65	(3,748)
346.00 Miscellaneous Power Plant Equipment TOTAL CURRANT CREEK	2,965,866 370,858,358	12-2045	60-R3	(4)	78,635 11,433,374	2.65 3.08	12-2045	60-R3	(1)	76,812 10,798,315	2.59 2.91	(1,823) (635,059)
HERMISTON												
341.00 Structures and Improvements	12,837,041	12-2036	70-S2.5	(4)	369,729	2.88	12-2036	70-S2.5	(4)	376,976	2.94	7,247
342.00 Fuel Holders, Producers and Accessories	25,050	12-2036	50-R2	(3)	764	3.05	12-2036	50-R2	(3)	781	3.12	17
343.00 Prime Movers	109,425,627	12-2036	40-R1	(4)	4,058,486	3.71	12-2036	45-R2.5	(4)	3,747,377	3.42	(311,109)
344.00 Generators	39,658,873	12-2036	50-R2	(4)	1,243,244	3.13	12-2036	50-R2	(4)	1,268,263	3.20	25,019
345.00 Accessory Electric Equipment	9,094,367	12-2036	70-R3	(4)	259,597	2.85	12-2036	70-R3	(3)	262,252	2.88	2,655
346.00 Miscellaneous Power Plant Equipment TOTAL HERMISTON	495,647 171,536,605	12-2036	60-R3	(3)	14,097 5,945,917	2.84 3.47	12-2036	60-R3	(1)	14,098 5,669,747	2.84 3.31	1 (276,170)
LAKE SIDE												
341.00 Structures and Improvements	27,839,937	12-2047	70-S2.5	(5)	776,288	2.79	12-2047	70-S2.5	(5)	778,195	2.80	1,907
342.00 Fuel Holders, Producers and Accessories	3,483,187	12-2047	50-R2	(3)	104,689	3.01	12-2047	50-R2	(3)	104,955	3.01	266
343.00 Prime Movers	185,373,460	12-2047	40-R1	(5)	6,450,381	3.48	12-2047	45-R2.5	(5)	5,822,754	3.14	(627,627)
344.00 Generators	81,585,462	12-2047	50-R2	(5)	2,507,285	3.07	12-2047	50-R2	(5)	2,513,401	3.08	6,116
345.00 Accessory Electric Equipment	44,361,131	12-2047	70-R3	(4)	1,238,495	2.79	12-2047	70-R3	(3)	1,229,738	2.77	(8,757)
346.00 Miscellaneous Power Plant Equipment TOTAL LAKE SIDE	3,148,866 345,791,843	12-2047	60-R3	(4)	89,085 11,166,223	2.83 3.23	12-2047	60-R3	(1)	86,591 10,535,634	2.75 3.05	(2,494) (630,589)
GADBSY PEAKER UNIT 4-6												
341.00 Structures and Improvements	4,239,730	12-2032	70-S2.5	(2)	144,753	3.41	12-2032	70-S2.5	(2)	147,162	3.47	2,409
342.00 Fuel Holders, Producers and Accessories	2,267,381	12-2032	50-R2	(1)	80,533	3.55	12-2032	50-R2	(1)	81,904	3.61	1,371
343.00 Prime Movers	58,223,301	12-2032	40-R1	(2)	2,432,175	4.18	12-2032	45-R2.5	(2)	2,276,008	3.91	(156,167)
344.00 Generators	15,940,533	12-2032	50-R2	(2)	570,151	3.58	12-2032	50-R2	(2)	580,028	3.64	9,877
345.00 Accessory Electric Equipment	2,916,274	12-2032	70-R3	(2)	105,154	3.61	12-2032	70-R3	(2)	106,648	3.66	1,494
346.00 Miscellaneous Power Plant Equipment TOTAL GADBSY PEAKER UNIT 4-6	83,587,219				3,332,766	3.99				3,191,750	3.82	(141,016)
LITTLE MOUNTAIN												
341.00 Structures and Improvements			FULLY ACCRUED					FULLY ACCRUED				
343.00 Prime Movers			FULLY ACCRUED					FULLY ACCRUED				
345.00 Accessory Electric Equipment			FULLY ACCRUED					FULLY ACCRUED				
346.00 Miscellaneous Power Plant Equipment TOTAL LITTLE MOUNTAIN			FULLY ACCRUED			0		FULLY ACCRUED		0		0
DUNLAP - WIND												
341.00 Structures and Improvements	7,580,532	12-2040	70-R1	(1)	264,388	3.49	12-2040	70-R1	(1)	264,388	3.49	0
343.00 Prime Movers	207,725,051	12-2040	60-R2.5	(1)	6,938,591	3.34	12-2040	60-R2.5	(1)	6,938,591	3.34	0
344.00 Generators	5,552,926	12-2040	60-R2.5	(1)	185,421	3.34	12-2040	60-R2.5	(1)	185,421	3.34	0
345.00 Accessory Electric Equipment	12,287,112	12-2040	60-R3	(1)	404,385	3.29	12-2040	60-R3	(1)	404,385	3.29	0
346.00 Miscellaneous Power Plant Equipment TOTAL DUNLAP - WIND	149,026 233,294,647	12-2040	60-R3	0	4,849 7,797,634	3.25 3.34	12-2040	60-R3	0	4,849 7,797,634	3.25 3.34	0 0
FOOTE CREEK - WIND												
341.00 Structures and Improvements	109,125	12-2029	70-R1	(1)	3,812	3.49	12-2029	70-R1	(1)	3,812	3.49	0
343.00 Prime Movers	31,779,091	12-2029	60-R2.5	(1)	901,621	2.84	12-2029	60-R2.5	(1)	901,621	2.84	0
344.00 Generators	1,604,376	12-2029	60-R2.5	(1)	45,405	2.83	12-2029	60-R2.5	(1)	45,405	2.83	0
345.00 Accessory Electric Equipment	2,851,193	12-2029	60-R3	(1)	79,299	2.78	12-2029	60-R3	(1)	79,299	2.78	0
346.00 Miscellaneous Power Plant Equipment TOTAL FOOTE CREEK - WIND	36,343,785				1,030,137	2.83				1,030,137	2.83	0
GLENROCK - WIND												
341.00 Structures and Improvements	9,218,326	12-2038	70-R1	(1)	325,674	3.53	12-2038	70-R1	(1)	325,674	3.53	0
343.00 Prime Movers	436,523,665	12-2038	60-R2.5	(1)	14,725,166	3.37	12-2038	60-R2.5	(1)	14,725,166	3.37	0
344.00 Generators	13,518,308	12-2038	60-R2.5	(1)	456,068	3.37	12-2038	60-R2.5	(1)	456,068	3.37	0
345.00 Accessory Electric Equipment	29,364,689	12-2038	60-R3	(1)	979,833	3.34	12-2038	60-R3	(1)	979,833	3.34	0
346.00 Miscellaneous Power Plant Equipment TOTAL GLENROCK - WIND	1,156,180 489,781,168	12-2038	60-R3	0	37,970 16,524,711	3.28 3.37	12-2038	60-R3	0	37,970 16,524,711	3.28 3.37	0 0
GOODNOE HILLS - WIND												

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ACCOUNT (1)	ORIGINAL COST (2)	FILED UM 1647					Settlement Agreement UM 1647 Order No. 13-347					INCREASE/ (DECREASE) (13)=(11)-(6)
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	ACCRAUAL AMOUNT (6)	ACCRAUAL RATE (7)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	ACCRAUAL AMOUNT (11)	ACCRAUAL RATE (12)	
341 00 Structures and Improvements	5,393,835	12-2038	70-R1	(1)	185,424	3.44	12-2038	70-R1	(1)	185,424	3.44	0
343 00 Prime Movers	162,203,978	12-2038	60-R2.5	(1)	5,349,543	3.30	12-2038	60-R2.5	(1)	5,349,543	3.30	0
344 00 Generators	4,484,769	12-2038	60-R2.5	(1)	148,389	3.31	12-2038	60-R2.5	(1)	148,389	3.31	0
345 00 Accessory Electric Equipment	9,665,019	12-2038	60-R3	(1)	316,209	3.27	12-2038	60-R3	(1)	316,209	3.27	0
346 00 Miscellaneous Power Plant Equipment	172,144	12-2038	60-R3	0	5,520	3.21	12-2038	60-R3	0	5,520	3.21	0
TOTAL GOODNOE HILLS - WIND	181,919,745				6,005,085	3.30				6,005,085	3.30	0
HIGH PLAINS / MCFADDEN - WIND												
341 00 Structures and Improvements	7,764,312	12-2039	70-R1	(1)	269,174	3.47	12-2039	70-R1	(1)	269,174	3.47	0
343 00 Prime Movers	245,611,404	12-2039	60-R2.5	(1)	8,147,661	3.32	12-2039	60-R2.5	(1)	8,147,661	3.32	0
344 00 Generators	6,941,165	12-2039	60-R2.5	(1)	230,133	3.32	12-2039	60-R2.5	(1)	230,133	3.32	0
345 00 Accessory Electric Equipment	14,735,274	12-2039	60-R3	(1)	481,879	3.27	12-2039	60-R3	(1)	481,879	3.27	0
346 00 Miscellaneous Power Plant Equipment	113,618	12-2039	60-R3	0	3,672	3.23	12-2039	60-R3	0	3,672	3.23	0
TOTAL HIGH PLAINS / MCFADDEN - WIND	275,165,773				9,132,519	3.32				9,132,519	3.32	0
LEANING JUMPER - WIND												
341 00 Structures and Improvements	4,902,328	12-2036	70-R1	(1)	166,349	3.39	12-2036	70-R1	(1)	166,349	3.39	0
343 00 Prime Movers	155,858,589	12-2036	60-R2.5	(1)	5,067,944	3.25	12-2036	60-R2.5	(1)	5,067,944	3.25	0
344 00 Generators	5,435,823	12-2036	60-R2.5	(1)	178,237	3.28	12-2036	60-R2.5	(1)	178,237	3.28	0
345 00 Accessory Electric Equipment	9,062,848	12-2036	60-R3	(1)	292,805	3.23	12-2036	60-R3	(1)	292,805	3.23	0
346 00 Miscellaneous Power Plant Equipment	80,941	12-2036	60-R3	(1)	2,588	3.20	12-2036	60-R3	(1)	2,588	3.20	0
TOTAL LEANING JUMPER - WIND	175,340,529				5,707,923	3.26				5,707,923	3.26	0
MARENGO - WIND												
341 00 Structures and Improvements	10,120,995	12-2037	70-R1	(1)	350,882	3.47	12-2037	70-R1	(1)	350,882	3.47	0
343 00 Prime Movers	326,573,289	12-2037	60-R2.5	(1)	10,828,012	3.32	12-2037	60-R2.5	(1)	10,828,012	3.32	0
344 00 Generators	9,332,548	12-2037	60-R2.5	(1)	309,612	3.32	12-2037	60-R2.5	(1)	309,612	3.32	0
345 00 Accessory Electric Equipment	19,689,084	12-2037	60-R3	(1)	644,248	3.27	12-2037	60-R3	(1)	644,248	3.27	0
346 00 Miscellaneous Power Plant Equipment	336,793	12-2037	60-R3	(1)	11,071	3.29	12-2037	60-R3	(1)	11,071	3.29	0
TOTAL MARENGO - WIND	366,052,709				12,143,825	3.32				12,143,825	3.32	0
SEVEN MILE HILL - WIND												
341 00 Structures and Improvements	5,928,426	12-2038	70-R1	(1)	204,828	3.46	12-2038	70-R1	(1)	204,828	3.46	0
343 00 Prime Movers	214,950,936	12-2038	60-R2.5	(1)	7,080,332	3.29	12-2038	60-R2.5	(1)	7,080,332	3.29	0
344 00 Generators	6,581,332	12-2038	60-R2.5	(1)	216,536	3.29	12-2038	60-R2.5	(1)	216,536	3.29	0
345 00 Accessory Electric Equipment	13,203,183	12-2038	60-R3	(1)	429,576	3.25	12-2038	60-R3	(1)	429,576	3.25	0
346 00 Miscellaneous Power Plant Equipment	515,309	12-2038	60-R3	0	16,636	3.23	12-2038	60-R3	0	16,636	3.23	0
TOTAL SEVEN MILE HILL - WIND	241,179,185				7,947,908	3.30				7,947,908	3.30	0
SOLAR GENERATING												
344 00 Generators - Atlantic City	5,546	12-2027	SQUARE	0	228	4.11	12-2027	SQUARE	0	228	4.11	0
344 00 Generators - Canyon Lands	36,389	12-2014	SQUARE	0	0	0.00	12-2014	SQUARE	0	0	0.00	0
344 00 Generators - Green River	55,087	12-2014	SQUARE	0	0	0.00	12-2014	SQUARE	0	0	0.00	0
344 00 Generators - Oregon High Desert	55,680	12-2015	50-R2	0	0	0.00	12-2015	50-R2	0	0	0.00	0
TOTAL SOLAR GENERATING	152,702				228	0.15				228	0.15	0
MOBILE GENERATORS												
344 00 East Side Mobile Generator	834,510		50-R2	(5)	13,363	1.60		50-R2	(5)	13,363	1.60	0
344 00 West Side Mobile Generator	845,205		50-R2	(5)	15,200	1.80		50-R2	(5)	15,200	1.80	0
TOTAL MOBILE GENERATORS	1,679,715				28,563	1.70				28,563	1.70	0
TOTAL DEPRECIABLE OTHER PRODUCTION	3,313,643,450				108,929,265	3.29				106,672,780	3.22	(2,256,485)
340 30 Water Rights - Lakeside	14,529,040											
340 30 Water Rights - Currant Creek	2,891,146											
TOTAL OTHER PRODUCTION	3,331,063,636				108,929,265					106,672,780		(2,256,485)
TOTAL PRODUCTION PLANT	11,071,228,687				511,559,932	4.14				509,303,447	4.60	(2,256,485)
TRANSMISSION PLANT												
350 20 Rights-of-Way	144,659,565		75-R4	0	1,834,089	1.27		75-R4	0	1,817,398	1.26	(16,691)
352 00 Structures and Improvements	161,875,087		75-R2.5	(10)	2,326,081	1.44		75-R2.5	(10)	2,315,485	1.43	(10,596)
353 00 Station Equipment	1,889,580,073		57-S0	(5)	33,616,992	1.79		58-S0	(5)	33,171,050	1.76	(445,942)
353 70 Supervisory Equipment			20-R2	0	582,673	3.94						(582,673)
354 00 Towers and Fixtures	1,223,124,758		68-R4	(10)	19,136,791	1.56		68-R4	(10)	19,011,373	1.55	(125,418)
355 00 Poles and Fixtures	731,547,358		60-R2	(40)	16,050,811	2.19		60-R2	(40)	15,887,401	2.17	(163,410)
356 00 Overhead Conductors and Devices	1,087,435,404		60-R3	(30)	21,827,222	2.01		63-R3	(30)	20,628,831	1.90	(1,198,391)

PACIFICORP

COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PACIFICORP AND SETTLEMENT PROPOSALS AS OF DECEMBER 31, 2013
UM 1647 Filed, Settled, and Compared to Other States Final Approved Rates

ACCOUNT (1)	ORIGINAL COST (2)	FILED UM 1647					Settlement Agreement UM 1647 Order No. 13-347					INCREASE/ (DECREASE) (13)=(11)-(6)
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	ACCUMULATED AMOUNT (6)	ACCURUAL RATE (7)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	ACCUMULATED AMOUNT (11)	ACCURUAL RATE (12)	
368.00 Line Transformers	48,647,456		55-R2	(35)	1,106,146	2.27		55-R2	(35)	1,106,146	2.27	0
369.10 Overhead Services	8,444,025		55-R1	(30)	193,611	2.29		55-R1	(30)	193,611	2.29	0
369.20 Underground Services	14,535,263		60-R4	(40)	325,643	2.24		60-R4	(40)	325,643	2.24	0
370.00 Meters	2,870,935		20-S2 5	(4)	99,981	3.48		20-S2.5	(4)	99,981	3.48	0
371.00 Installations on Customer Premises	238,698		25-L0	(50)	12,715	5.33		25-L0	(50)	12,715	5.33	0
373.00 Street Lighting and Signal Systems	633,893		35-L0	(30)	22,326	3.52		35-L0	(30)	22,326	3.52	0
TOTAL CALIFORNIA - DISTRIBUTION	231,412,734				6,171,346	2.67				6,171,346	2.67	0
UTAH - DISTRIBUTION*												
360.20 Rights-of-Way	11,528,103		60-R4	0	180,969	1.57		60-R4	0	180,969	1.57	0
361.00 Structures and Improvements	45,197,522		60-S0 5	0	717,554	1.59		60-S0.5	0	717,554	1.59	0
362.00 Station Equipment	438,638,895		47-R0 5	(10)	9,662,255	2.23		47-R0.5	(10)	9,662,255	2.23	0
362.70 Supervisory Equipment			25-R3	0	167,682	3.10		25-R3	0	167,682	3.10	0
364.00 Poles, Towers and Fixtures	358,682,772		50-R0 5	(80)	11,803,542	3.29		50-R0.5	(80)	11,803,542	3.29	0
365.00 Overhead Conductors and Devices	225,423,196		52-R0 5	(45)	5,707,031	2.53		52-R0.5	(45)	5,707,031	2.53	0
366.00 Underground Conduit	182,711,462		60-R2	(50)	4,319,935	2.36		60-R2	(50)	4,319,935	2.36	0
367.00 Underground Conductors and Devices	483,573,612		50-R2	(25)	11,252,322	2.33		50-R2	(25)	11,252,322	2.33	0
368.00 Line Transformers	444,260,700		45-R0 5	(5)	9,492,048	2.14		45-R0.5	(5)	9,492,048	2.14	0
369.00 Services	235,599,099		55-S5	(25)	5,092,421	2.16		55-S5	(25)	5,092,421	2.16	0
370.00 Meters	70,863,613		25-S5	(2)	2,331,644	3.29		25-S5	(2)	2,331,644	3.29	0
371.00 Installations on Customer Premises	4,088,553		25-L0	(60)	236,082	5.77		25-L0	(60)	236,082	5.77	0
373.00 Street Lighting and Signal Systems	24,088,512		25-R0 5	(20)	1,065,742	4.42		25-R0.5	(20)	1,065,742	4.42	0
Reserve Amortization												0
TOTAL UTAH - DISTRIBUTION	2,524,656,040				62,029,227	2.46				62,029,227	2.46	0
IDAHO - DISTRIBUTION*												
360.20 Rights-of-Way	1,082,908		50-R4	0	17,785	1.64		50-R4	0	17,785	1.64	0
361.00 Structures and Improvements	2,143,567		60-R2	0	31,937	1.49		60-R2	0	31,937	1.49	0
362.00 Station Equipment	28,995,048		55-R1 5	(10)	481,956	1.68		55-R1.5	(10)	481,956	1.68	0
362.70 Supervisory Equipment			25-R3	0	6,392	1.74		25-R3	0	6,392	1.74	0
364.00 Poles, Towers and Fixtures	75,882,178		50-R0 5	(80)	2,371,822	3.13		50-R0.5	(80)	2,371,822	3.13	0
365.00 Overhead Conductors and Devices	37,176,502		52-R0 5	(30)	741,962	2.00		52-R0.5	(30)	741,962	2.00	0
366.00 Underground Conduit	9,131,626		60-R2	(40)	195,865	2.14		60-R2	(40)	195,865	2.14	0
367.00 Underground Conductors and Devices	25,709,860		50-R2	(15)	520,461	2.02		50-R2	(15)	520,461	2.02	0
368.00 Line Transformers	71,302,479		45-R0 5	(5)	1,409,847	1.98		45-R0.5	(5)	1,409,847	1.98	0
369.00 Services	31,769,339		55-S5	(25)	661,748	2.08		55-S5	(25)	661,748	2.08	0
370.00 Meters	13,535,784		25-S5	(3)	288,690	2.13		25-S5	(3)	288,690	2.13	0
371.00 Installations on Customer Premises	156,566		25-L0	(45)	7,544	4.82		25-L0	(45)	7,544	4.82	0
373.00 Street Lighting and Signal Systems	585,671		25-R0 5	(20)	23,621	4.03		25-R0.5	(20)	23,621	4.03	0
Reserve Amortization												0
TOTAL IDAHO - DISTRIBUTION	297,471,473				6,759,630	2.27				6,759,630	2.27	0
TOTAL DISTRIBUTION PLANT	5,903,755,206				150,375,384					150,157,353		(218,031)
GENERAL PLANT												
OREGON - GENERAL												
390.00 Structures and Improvements	74,399,660		55-R1	(10)	1,471,556	1.98		58-R1	(10)	1,384,220	1.86	(87,336)
392.01 Transportation Equipment - Light Trucks and Vans	10,925,542		12-L2.5	10	794,603	7.27		12-L2.5	10	768,676	7.04	(25,927)
392.05 Transportation Equipment - Medium Trucks	10,608,613		16-L3	10	601,106	5.67		16-L3	10	581,650	5.48	(19,456)
392.09 Transportation Equipment - Trailers	3,327,731		33-L2	15	85,159	2.56		34-L2	15	81,325	2.44	(3,834)
396.03 Light Power Operated Equipment	6,165,300		9-S3	15	544,873	8.84		9-L3	15	569,006	9.23	24,133
396.07 Heavy Power Operated Equipment	25,955,493		15-L1	20	1,360,069	5.24		15-L1	20	1,333,382	5.14	(26,687)
TOTAL OREGON - GENERAL	131,382,339				4,857,366	3.70				4,718,259	3.59	(139,107)
WASHINGTON - GENERAL												
390.00 Structures and Improvements	10,969,618		40-R3	(10)	276,512	2.52		40-R3	(10)	276,512	2.52	0
392.01 Transportation Equipment - Light Trucks and Vans	2,397,979		13-L2.5	10	134,170	5.60		13-L2.5	10	134,170	5.60	0
392.05 Transportation Equipment - Medium Trucks	4,067,622		16-L2.5	10	206,177	5.07		16-L2.5	10	206,177	5.07	0
392.09 Transportation Equipment - Trailers	769,220		33-S0 5	15	18,300	2.38		33-S0.5	15	18,300	2.38	0
396.03 Light Power Operated Equipment	1,429,079		10-R4	10	80,819	5.66		10-R4	10	80,819	5.66	0
396.07 Heavy Power Operated Equipment	6,046,018		13-L1.5	15	364,836	6.03		13-L1.5	15	364,836	6.03	0
TOTAL WASHINGTON - GENERAL	25,679,536				1,080,814	4.21				1,080,814	4.21	0
WYOMING - GENERAL*												
389.20 Land Rights	74,342		50-SQ	0	1,493	2.01		50-SQ	0	1,493	2.01	0
390.00 Structures and Improvements	14,086,409		45-S1 5	(15)	367,464	2.61		45-S1.5	(15)	367,464	2.61	0
392.01 Transportation Equipment - Light Trucks and Vans	4,687,924		13-S1 5	10	328,478	7.01		13-S1.5	10	328,478	7.01	0
392.05 Transportation Equipment - Medium Trucks	6,179,421		15-L1 5	10	394,403	6.38		15-L1.5	10	394,403	6.38	0

PACIFICORP

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UM 1647 Filed, Settled, and Compared to Other States Final Approved Rates

ACCOUNT (1)	ORIGINAL COST (2)	FILED UM 1647					Settlement Agreement UM 1647 Order No. 13-347					INCREASE/ (DECREASE) (13)=(11)-(6)
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL ACCRAUAL AMOUNT ACCRUAL RATE (6) (7)		PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL ACCRAUAL AMOUNT ACCRUAL RATE (11) (12)		
392.09 Transportation Equipment - Trailers	2,873,028		30-S2	5	97.681	3.40		30-S2	5	97.681	3.40	0
396.03 Light Power Operated Equipment	2,631,435		9-R4	15	253,624	9.64		9-R4	15	253,624	9.64	0
396.07 Heavy Power Operated Equipment	32,629,250		15-L0	25	1,613,335	4.94		15-L0	25	1,613,335	4.94	0
TOTAL WYOMING - GENERAL	63,161,809				3,056,478	4.84				3,056,478	4.84	0
CALIFORNIA - GENERAL												
390.00 Structures and Improvements	2,936,056		60-R3	(20)	50,126	1.71		60-R3	(20)	50,126	1.71	0
392.01 Transportation Equipment - Light Trucks and Vans	828,274		10-S3	20	28,820	3.48		10-S3	20	28,820	3.48	0
392.05 Transportation Equipment - Medium Trucks	961,928		15-L2	15	43,238	4.49		15-L2	15	43,238	4.49	0
392.09 Transportation Equipment - Trailers	451,193		35-R2	5	10,483	2.32		35-R2	5	10,483	2.32	0
396.03 Light Power Operated Equipment	918,154		8-R4	15	66,132	7.20		8-R4	15	66,132	7.20	0
396.07 Heavy Power Operated Equipment	3,051,020		14-L1.5	15	151,814	4.98		14-L1.5	15	151,814	4.98	0
TOTAL CALIFORNIA - GENERAL	9,146,626				350,613	3.83				350,613	3.83	0
UTAH - GENERAL*												
389.20 Land Rights	33,674		45-S0	0	725	2.15		45-S0	0	725	2.15	0
390.00 Structures and Improvements	88,282,952		45-S0	5	1,820,509	2.06		45-S0	5	1,820,509	2.06	0
392.01 Transportation Equipment - Light Trucks and Vans	13,862,141		12-L3	10	960,412	6.93		12-L3	10	960,412	6.93	0
392.30 Aircraft	3,076,269		10-SQ	64	105,347	3.42		10-SQ	64	105,347	3.42	0
392.05 Transportation Equipment - Medium Trucks	20,515,219		16-L2	10	1,145,967	5.59		16-L2	10	1,145,967	5.59	0
392.09 Transportation Equipment - Trailers	6,598,150		28-S1	25	171,582	2.60		28-S1	25	171,582	2.60	0
396.03 Light Power Operated Equipment	5,481,398		9-L3	10	540,516	9.86		9-L3	10	540,516	9.86	0
396.07 Heavy Power Operated Equipment	51,442,973		14-L0.5	15	3,139,793	6.10		14-L0.5	15	3,139,793	6.10	0
TOTAL UTAH - GENERAL	189,292,777				7,884,851	4.17				7,884,851	4.17	0
IDAHO - GENERAL*												
389.20 Land Rights	4,733		55-R3	0	81	1.71		55-R3	0	81	1.71	0
390.00 Structures and Improvements	12,569,830		55-R3	(5)	233,814	1.86		55-R3	(5)	233,814	1.86	0
392.01 Transportation Equipment - Light Trucks and Vans	2,237,958		12-S2	10	159,107	7.11		12-S2	10	159,107	7.11	0
392.05 Transportation Equipment - Medium Trucks	2,825,329		15-L2	15	161,962	5.73		15-L2	15	161,962	5.73	0
392.09 Transportation Equipment - Trailers	943,295		33-L2	10	25,712	2.73		33-L2	10	25,712	2.73	0
396.03 Light Power Operated Equipment	1,634,006		8-R2	10	196,713	12.04		8-R2	10	196,713	12.04	0
396.07 Heavy Power Operated Equipment	7,348,051		18-L0.5	25	286,623	3.90		18-L0.5	25	286,623	3.90	0
TOTAL IDAHO - GENERAL	27,563,202				1,064,012	3.86				1,064,012	3.86	0
AZ, CO, MT, ETC. - GENERAL												
390.00 Structures and Improvements	374,091		45-R2	0	5,647	1.51		45-R2	0	5,647	1.51	0
392.01 Transportation Equipment - Light Trucks and Vans	459,186		16-R2	0	11,598	2.53		16-R2	0	11,598	2.53	0
392.05 Transportation Equipment - Medium Trucks	255,349		19-R2.5	15	5,368	2.10		19-R2.5	15	5,368	2.10	0
392.09 Transportation Equipment - Trailers	7,844		25-R1.5	0	171	2.18		25-R1.5	0	171	2.18	0
396.07 Heavy Power Operated Equipment	2,250,062		25-R2	5	41,933	1.86		25-R2	5	41,933	1.86	0
TOTAL AZ, CO, MT, ETC. - GENERAL	3,346,532				64,717	1.93				64,717	1.93	0
TOTAL GENERAL PLANT	449,572,820				18,358,851	4.08				18,219,744	4.05	(139,107)
UTAH MINING												
399.30 Structures and Improvements	15,067,475	12-2019	40-S1	(1)	576,177	3.82	12-2019	40-S1	(1)	573,639	3.81	(2,538)
399.31 Structures and Improvements - Prep Plant	24,269,468	12-2042	60-S2	(7)	500,842	2.06	12-2042	60-S2	(7)	500,293	2.06	(549)
399.41 Surface Processing Equipment - Prep Plant	8,116,134	12-2042	60-S2	(7)	167,945	2.07	12-2042	60-S2	(6)	166,083	2.05	(1,862)
399.44 Surface Electric Power Facilities	3,415,836	12-2019	40-R3	0	215,230	6.30	12-2019	40-R3	0	214,916	6.29	(314)
399.45 Underground Equipment	108,511,643	12-2019	12-L1	5	12,935,325	11.92	12-2019	12-L1	5	12,919,564	11.91	(15,761)
399.46 Longwall Equipment	31,970,553	12-2019	10-L4	5	4,210,988	13.17	12-2019	10-L4	7	4,109,731	12.85	(101,257)
399.51 Vehicles	1,013,193	12-2019	14-L2.5	5	70,688	6.98	12-2019	14-L2.5	5	70,485	6.96	(203)
399.52 Heavy Construction Equipment	5,412,077	12-2019	20-R2.5	5	441,252	8.15	12-2019	20-R2.5	5	440,548	8.14	(704)
399.60 Miscellaneous Equipment	1,916,706	12-2019	13-L1.5	1	177,291	9.25	12-2019	13-L1.5	1	176,913	9.23	(378)
399.61 Computer Equipment	178,216	12-2019	9-S2	0	20,395	11.44	12-2019	9-S2	0	20,224	11.35	(171)
399.70 Mine Development	38,414,877	12-2019	SQUARE	0	1,628,179	4.24	12-2019	SQUARE	0	1,623,086	4.23	(5,093)
TOTAL UTAH MINING	238,286,179				20,944,312	8.79				20,815,482	8.74	(128,830)
TOTAL ELECTRIC PLANT	22,923,287,116				796,943,855	3.48				791,654,897	3.45	(5,288,958)

Oregon Allocated General Rate Case Impact \$ (1,608,461)

Settlement Impacts: Idaho, Utah, Washington, and Wyoming							
ACCOUNT (1)	PROBABLE	SURVIVOR	NET	CALCULATED ANNUAL		INCREASE/ (DECREASE) (13)=(11)-(12)	
	RETIREMENT DATE (8)		CURVE (9)	SALVAGE PERCENT (10)	ACCRUAL AMOUNT (11)		ACCRUAL RATE (12)
STEAM PRODUCTION PLANT							
BLUNDELL							
310.20	Land Rights	12-2037	SQUARE	0	749,645	2.09	112,185
311.00	Structures and Improvements	12-2037	120-R1.5	(4)	200,384	2.51	26,299
312.00	Boiler Plant Equipment	12-2037	68-S0	(3)	956,383	2.98	52,338
314.00	Turbogenerator Units	12-2037	57-S0	(5)	1,041,217	3.30	61,816
315.00	Accessory Electric Equipment	12-2037	75-R2.5	(3)	201,322	2.70	20,653
316.00	Miscellaneous Power Plant Equipment	12-2037	40-O1	(5)	45,166	3.76	3,384
					(785,202)		(785,202)
	TOTAL BLUNDELL				2,408,915	2.07	(508,527)
CARBON							
311.00	Structures and Improvements	04-2015	90-R2	(48)	5,248,808	34.29	0
312.00	Boiler Plant Equipment	04-2015	60-L1	(47)	25,855,778	37.03	0
314.00	Turbogenerator Units	04-2015	55-L1	(47)	10,179,865	36.37	0
315.00	Accessory Electric Equipment	04-2015	75-R2.5	(47)	2,258,000	36.50	0
316.00	Miscellaneous Power Plant Equipment	04-2015	40-O1	(47)	342,403	43.59	0
	TOTAL CARBON				43,884,854	36.55	0
CHOLLA							
310.20	Land Rights	12-2028	SQUARE	0	68,719	5.72	0
311.00	Structures and Improvements	12-2028	90-R2	(5)	2,404,289	4.04	0
312.00	Boiler Plant Equipment	12-2028	60-L1	(4)	16,733,158	4.94	0
314.00	Turbogenerator Units	12-2028	55-L1	(5)	3,139,639	4.67	0
315.00	Accessory Electric Equipment	12-2028	75-R2.5	(4)	2,640,379	3.98	0
316.00	Miscellaneous Power Plant Equipment	12-2028	40-O1	(5)	197,275	4.92	0
	TOTAL CHOLLA				25,183,459	4.69	0
COLSTRIP							
311.00	Structures and Improvements	12-2032	90-R2	(5)	1,356,765	2.31	0
312.00	Boiler Plant Equipment	12-2032	60-L1	(5)	3,311,755	2.81	0
314.00	Turbogenerator Units	12-2032	55-L1	(6)	1,135,973	3.34	0
315.00	Accessory Electric Equipment	12-2032	75-R2.5	(4)	191,894	2.16	0
316.00	Miscellaneous Power Plant Equipment	12-2032	40-O1	(6)	68,885	3.24	0
	TOTAL COLSTRIP				6,065,272	2.74	0
CRAIG							
311.00	Structures and Improvements	12-2026	90-R2	(5)	1,064,746	2.92	0
312.00	Boiler Plant Equipment	12-2026	60-L1	(5)	4,461,633	4.37	0
314.00	Turbogenerator Units	12-2026	55-L1	(6)	1,375,817	5.06	0
315.00	Accessory Electric Equipment	12-2026	75-R2.5	(4)	469,117	2.80	0
316.00	Miscellaneous Power Plant Equipment	12-2026	40-O1	(6)	65,454	3.98	0
	TOTAL CRAIG				7,436,767	4.04	0
DAVE JOHNSTON							
310.20	Land Rights	12-2023	SQUARE	0	3,180	3.18	0
311.00	Structures and Improvements	12-2023	90-R2	(4)	11,342,465	7.50	0
312.00	Boiler Plant Equipment	12-2023	60-L1	(4)	52,702,800	7.66	0
314.00	Turbogenerator Units	12-2023	55-L1	(4)	6,199,802	6.32	0
315.00	Accessory Electric Equipment	12-2023	75-R2.5	(3)	4,630,427	7.70	0
316.00	Miscellaneous Power Plant Equipment	12-2023	40-O1	(4)	644,708	7.69	0
	TOTAL DAVE JOHNSTON				75,523,382	7.50	0
GADSBY							
311.00	Structures and Improvements	12-2032	120-R1.5	(15)	305,566	2.02	175,578
312.00	Boiler Plant Equipment	12-2032	68-S0	(13)	837,698	2.22	352,316
314.00	Turbogenerator Units	12-2032	57-S0	(15)	462,691	2.43	156,816
315.00	Accessory Electric Equipment	12-2032	75-R2.5	(14)	223,415	2.87	(38,888)
316.00	Miscellaneous Power Plant Equipment	12-2032	40-O1	(13)	13,933	3.17	3,858
					(2,341,500)		(2,341,500)
	TOTAL GADSBY				(498,197)	(0.62)	(1,691,820)
HAYDEN							
311.00	Structures and Improvements	12-2023	90-R2	(5)	1,310,288	7.49	0
312.00	Boiler Plant Equipment	12-2023	60-L1	(5)	2,541,872	4.62	0
314.00	Turbogenerator Units	12-2023	55-L1	(5)	515,515	5.65	0
315.00	Accessory Electric Equipment	12-2023	75-R2.5	(4)	64,885	2.59	0
316.00	Miscellaneous Power Plant Equipment	12-2023	40-O1	(5)	50,475	4.36	0

ACCOUNT (1)	Settlement Impacts: Idaho, Utah, Washington, and Wyoming					INCREASE/ (DECREASE) (13)=(11)-(6)
	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL		
				ACCRUAL AMOUNT (11)	ACCRUAL RATE (12)	
TOTAL HAYDEN				4,483,035	5.25	0
HUNTER						
310.20 Land Rights	12-2029	SQUARE	0	5,982	2.43	0
311.00 Structures and Improvements	12-2029	90-R2	(6)	5,841,706	2.84	0
312.00 Boiler Plant Equipment	12-2029	60-L1	(5)	30,603,074	4.36	0
314.00 Turbogenerator Units	12-2029	55-L1	(6)	10,752,019	4.84	0
315.00 Accessory Electric Equipment	12-2029	75-R2.5	(5)	2,820,029	2.88	0
316.00 Miscellaneous Power Plant Equipment	12-2029	40-O1	(6)	140,445	4.00	0
TOTAL HUNTER				50,163,255	4.07	0
HUNTINGTON						
311.00 Structures and Improvements	12-2030	90-R2	(7)	3,552,268	3.06	0
312.00 Boiler Plant Equipment	12-2030	60-L1	(6)	25,171,090	4.70	0
314.00 Turbogenerator Units	12-2030	55-L1	(7)	5,280,989	4.37	0
315.00 Accessory Electric Equipment	12-2030	75-R2.5	(5)	1,619,039	3.51	0
316.00 Miscellaneous Power Plant Equipment	12-2030	40-O1	(6)	125,486	4.77	0
TOTAL HUNTINGTON				35,748,872	4.35	0
JAMES RIVER						
311.00 Structures and Improvements	12-2015	120-R1.5	0	366,557	6.42	101,364
312.00 Boiler Plant Equipment	12-2015	68-S0	0	372,396	6.51	101,800
314.00 Turbogenerator Units	12-2015	57-S0	0	1,214,959	6.64	343,629
315.00 Accessory Electric Equipment	12-2015	75-R2.5	0	277,846	6.48	76,303
TOTAL JAMES RIVER				2,231,758	6.56	623,096
JIM BRIDGER						
310.20 Land Rights	12-2025	SQUARE	0	6,827	2.43	0
311.00 Structures and Improvements	12-2025	90-R2	(7)	4,439,569	3.19	0
312.00 Boiler Plant Equipment	12-2025	60-L1	(6)	33,771,491	4.85	0
314.00 Turbogenerator Units	12-2025	55-L1	(7)	12,253,422	5.78	0
315.00 Accessory Electric Equipment	12-2025	75-R2.5	(6)	1,959,662	3.36	0
316.00 Miscellaneous Power Plant Equipment	12-2025	40-O1	(7)	168,517	4.71	0
TOTAL JIM BRIDGER				52,599,488	4.74	0
NAUGHTON						
310.20 Land Rights	12-2028	SQUARE	0	241	1.60	0
311.00 Structures and Improvements	12-2028	90-R2	(5)	5,249,592	4.63	0
312.00 Boiler Plant Equipment	12-2028	60-L1	(5)	26,918,076	5.21	0
314.00 Turbogenerator Units	12-2028	55-L1	(6)	3,459,110	4.44	0
315.00 Accessory Electric Equipment	12-2028	75-R2.5	(4)	3,339,503	5.46	0
316.00 Miscellaneous Power Plant Equipment	12-2028	40-O1	(5)	104,426	5.38	0
TOTAL NAUGHTON				39,070,948	5.07	0
WYODAK						
310.20 Land Rights	12-2026	SQUARE	0	4,686	2.84	0
311.00 Structures and Improvements	12-2026	90-R2	(4)	1,740,467	3.41	0
312.00 Boiler Plant Equipment	12-2026	60-L1	(3)	16,455,584	5.43	0
314.00 Turbogenerator Units	12-2026	55-L1	(4)	3,312,391	5.27	0
315.00 Accessory Electric Equipment	12-2026	75-R2.5	(3)	1,211,758	4.34	0
316.00 Miscellaneous Power Plant Equipment	12-2026	40-O1	(4)	77,978	6.52	0
TOTAL WYODAK				22,802,864	5.11	0
TOTAL DEPRECIABLE STEAM PRODUCTION PLANT				367,104,672	5.43	(1,577,251)
310.30 Water Rights Carbon Dave Johnston Gadsby Hunter Huntington JimBridger Naughton Wyodak Total Account 310.30 Water Rights						
TOTAL STEAM PRODUCTION PLANT				367,104,672	5.40	(1,577,251)

ACCOUNT (1)	Settlement Impacts: Idaho, Utah, Washington, and Wyoming						INCREASE/ (DECREASE) (13)=(11)-(6)
	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL			
				ACCRUAL AMOUNT (11)	ACCRUAL RATE (12)		
HYDRAULIC PRODUCTION PLANT							
ASHTON/ST. ANTHONY							
330.20	Land Rights	12-2027	SQUARE	0	801	2.79	0
331.00	Structures and Improvements	12-2027	120-R1.5	(2)	39,108	3.33	0
332.00	Reservoirs, Dams and Waterways	12-2027	120-R2	(1)	1,830,162	6.19	0
333.00	Waterwheels, Turbines and Generators	12-2027	90-L1.5	(2)	78,004	3.21	0
334.00	Accessory Electric Equipment	12-2027	70-L0	(3)	51,201	3.77	0
335.00	Miscellaneous Power Plant Equipment	12-2027	75-R0.5	(1)	240	2.82	0
336.00	Roads, Railroads and Bridges	12-2027	120-R1.5	(5)	12	1.64	0
	TOTAL ASHTON/ST. ANTHONY				1,999,528	5.78	0
BEAR RIVER							
330.20	Land Rights	12-2033	SQUARE	0	81	1.38	0
331.00	Structures and Improvements	12-2033	120-R1.5	(3)	143,190	3.09	0
332.00	Reservoirs, Dams and Waterways	12-2033	120-R2	(2)	956,665	3.31	0
333.00	Waterwheels, Turbines and Generators	12-2033	90-L1.5	(4)	372,788	3.50	0
334.00	Accessory Electric Equipment	12-2033	70-L0	(4)	153,325	3.79	0
335.00	Miscellaneous Power Plant Equipment	12-2033	75-R0.5	(1)	2,213	2.73	0
336.00	Roads, Railroads and Bridges	12-2033	120-R1.5	(3)	17,478	2.94	0
	TOTAL BEAR RIVER				1,645,740	3.37	0
BEND							
331.00	Structures and Improvements	12-2016	120-R1.5	0	1,180	2.09	0
332.00	Reservoirs, Dams and Waterways	12-2016	120-R2	0	93,670	17.64	0
333.00	Waterwheels, Turbines and Generators	12-2016	90-L1.5	(1)	6,454	6.79	0
334.00	Accessory Electric Equipment	12-2016	70-L0	0	21,715	3.53	0
335.00	Miscellaneous Power Plant Equipment	12-2016	75-R0.5	0	514	3.38	0
336.00	Roads, Railroads and Bridges	12-2016	120-R1.5	0	0	0.00	0
	TOTAL BEND				123,533	9.41	0
BIG FORK							
331.00	Structures and Improvements	12-2053	120-R1.5	(5)	8,525	1.41	0
332.00	Reservoirs, Dams and Waterways	12-2053	120-R2	(4)	60,407	1.29	0
333.00	Waterwheels, Turbines and Generators	12-2053	90-L1.5	(8)	21,795	1.46	0
334.00	Accessory Electric Equipment	12-2053	70-L0	(8)	4,475	1.52	0
336.00	Roads, Railroads and Bridges	12-2053	120-R1.5	(4)	4,932	2.13	0
	TOTAL BIG FORK				100,134	1.37	0
CONDIT							
330.20	Land Rights		FULLY ACCRUED				0
330.40	Flood Rights		FULLY ACCRUED				0
331.00	Structures and Improvements		FULLY ACCRUED				0
332.00	Reservoirs, Dams and Waterways		FULLY ACCRUED				0
333.00	Waterwheels, Turbines and Generators		FULLY ACCRUED				0
334.00	Accessory Electric Equipment		FULLY ACCRUED				0
335.00	Miscellaneous Power Plant Equipment		FULLY ACCRUED				0
336.00	Roads, Railroads and Bridges		FULLY ACCRUED				0
	TOTAL CONDIT						0
CUTLER							
330.30	Water Rights	12-2024	SQUARE	0	150	3.11	0
330.40	Flood Rights	12-2024	SQUARE	0	3,031	3.33	0
331.00	Structures and Improvements	12-2024	120-R1.5	(1)	199,880	5.06	0
332.00	Reservoirs, Dams and Waterways	12-2024	120-R2	(1)	376,502	5.01	0
333.00	Waterwheels, Turbines and Generators	12-2024	90-L1.5	(1)	859,713	7.18	0
334.00	Accessory Electric Equipment	12-2024	70-L0	(2)	184,817	7.29	0
335.00	Miscellaneous Power Plant Equipment	12-2024	75-R0.5	(1)	560	4.52	0
336.00	Roads, Railroads and Bridges	12-2024	120-R1.5	(1)	25,849	4.54	0
	TOTAL CUTLER				1,650,502	6.20	0
EAGLE POINT							
330.20	Land Rights	12-2025	SQUARE	0	0	-	0
331.00	Structures and Improvements	12-2025	120-R1.5	(1)	1,800	1.31	0
332.00	Reservoirs, Dams and Waterways	12-2025	120-R2	(1)	15,337	1.25	0
333.00	Waterwheels, Turbines and Generators	12-2025	90-L1.5	(4)	765	0.31	0
334.00	Accessory Electric Equipment	12-2025	70-L0	(2)	2,592	2.68	0

Settlement Impacts: Idaho, Utah, Washington, and Wyoming							
ACCOUNT (1)	PROBABLE	SURVIVOR CURVE (9)	NET	CALCULATED ANNUAL		INCREASE/ (DECREASE) (13)=(11)-(6)	
	RETIREMENT DATE (8)		SALVAGE PERCENT (10)	ACCRUAL AMOUNT (11)	ACCRUAL RATE (12)		
336.00	Roads, Railroads and Bridges	12-2025	120-R1.5	(1)	3,118	2.96	0
	TOTAL EAGLE POINT				23,612	1.30	0
<u>FOUNTAIN GREEN</u>							
331.00	Structures and Improvements		FULLY ACCRUED				
332.00	Reservoirs, Dams and Waterways		FULLY ACCRUED				
333.00	Waterwheels, Turbines and Generators		FULLY ACCRUED				
334.00	Accessory Electric Equipment		FULLY ACCRUED				
336.00	Roads, Railroads and Bndges		FULLY ACCRUED				
	TOTAL FOUNTAIN GREEN						
<u>GRANITE</u>							
331.00	Structures and Improvements	12-2030	120-R1.5	(2)	23,538	4.42	0
332.00	Reservoirs, Dams and Waterways	12-2030	120-R2	(1)	135,424	3.60	0
333.00	Waterwheels, Turbines and Generators	12-2030	90-L1.5	(4)	21,901	3.06	0
334.00	Accessory Electric Equipment	12-2030	70-L0	(3)	7,498	3.63	0
335.00	Miscellaneous Power Plant Equipment	12-2030	75-R0.5	(2)	34	2.45	0
	TOTAL GRANITE				188,395	3.61	0
<u>KLAMATH RIVER</u>							
330.20	Land Rights	12-2020	SQUARE	0	44,883	7.02	0
330.40	Flood Rights	12-2020	SQUARE	0	13,315	5.27	0
331.00	Structures and Improvements	12-2020	120-R1.5	(1)	70,648	7.87	0
332.00	Reservoirs, Dams and Waterways	12-2020	120-R2	(1)	678,026	5.79	0
333.00	Waterwheels, Turbines and Generators	12-2020	90-L1.5	(3)	16,198	5.84	0
334.00	Accessory Electric Equipment	12-2020	70-L0	(1)	69,633	8.32	0
335.00	Miscellaneous Power Plant Equipment	12-2020	75-R0.5	(1)	4,184	6.92	0
336.00	Roads, Railroads and Bndges	12-2020	120-R1.5	(1)	17,779	7.41	0
	TOTAL KLAMATH RIVER				914,666	6.13	0
<u>KLAMATH RIVER - ACCELERATED</u>							
330.20	Land Rights	12-2019	SQUARE	0	2,233	5.45	0
330.40	Flood Rights	12-2019	SQUARE	0	56	5.44	0
331.00	Structures and Improvements	12-2019	SQUARE	0	1,138,372	8.31	0
332.00	Reservoirs, Dams and Waterways	12-2019	SQUARE	0	2,425,041	7.12	0
333.00	Waterwheels, Turbines and Generators	12-2019	SQUARE	0	1,392,722	7.83	0
334.00	Accessory Electric Equipment	12-2019	SQUARE	0	1,491,231	9.29	0
335.00	Miscellaneous Power Plant Equipment	12-2019	SQUARE	0	11,137	6.44	0
336.00	Roads, Railroads and Bridges	12-2019	SQUARE	0	190,487	7.48	0
	TOTAL KLAMATH RIVER ACCELERATED				6,651,279	7.88	0
<u>LAST CHANCE</u>							
331.00	Structures and Improvements	12-2025	120-R1.5	(1)	15,406	3.45	0
332.00	Reservoirs, Dams and Waterways	12-2025	120-R2	(1)	38,512	4.03	0
333.00	Waterwheels, Turbines and Generators	12-2025	90-L1.5	(2)	35,563	3.35	0
334.00	Accessory Electric Equipment	12-2025	70-L0	(2)	12,972	5.03	0
336.00	Roads, Railroads and Bridges	12-2025	120-R1.5	(1)	1,995	3.07	0
	TOTAL LAST CHANCE				104,448	3.75	0
<u>LIFTON</u>							
330.20	Land Rights	12-2033	SQUARE	0	389	1.87	0
330.30	Water Rights	12-2033	SQUARE	0	466	1.93	0
331.00	Structures and Improvements	12-2033	120-R1.5	(4)	33,297	2.80	0
332.00	Reservoirs, Dams and Waterways	12-2033	120-R2	(3)	260,898	3.17	0
333.00	Waterwheels, Turbines and Generators	12-2033	90-L1.5	(2)	320,003	4.13	0
334.00	Accessory Electric Equipment	12-2033	70-L0	(4)	9,984	3.53	0
335.00	Miscellaneous Power Plant Equipment	12-2033	75-R0.5	(2)	85	2.97	0
336.00	Roads, Railroads and Bndges	12-2033	120-R1.5	(2)	7,129	3.83	0
	TOTAL LIFTON				632,251	3.58	0
<u>MERWIN</u>							
330.20	Land Rights	12-2058	SQUARE	0	1,517	0.50	0
330.50	Fish/Wildlife	12-2058	SQUARE	0	1,011	0.48	0
331.00	Structures and Improvements	12-2058	120-R1.5	(4)	1,993,989	2.11	0
332.00	Reservoirs, Dams and Waterways	12-2058	120-R2	(6)	442,208	1.83	0
333.00	Waterwheels, Turbines and Generators	12-2058	90-L1.5	(16)	111,834	1.44	0
334.00	Accessory Electric Equipment	12-2058	70-L0	(8)	232,550	2.34	0
335.00	Miscellaneous Power Plant Equipment	12-2058	75-R0.5	(3)	3,250	2.07	0
336.00	Roads, Railroads and Bridges	12-2058	120-R1.5	(5)	34,563	1.62	0

Settlement Impacts: Idaho, Utah, Washington, and Wyoming						
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCRAUAL AMOUNT	ACCRAUAL RATE	INCREASE/ (DECREASE)
(1)	(8)	(9)	(10)	(11)	(12)	(13)=(11)-(6)
TOTAL MERWIN				2,820,922	2.03	0
<u>NORTH UMPQUA</u>						
331.00 Structures and Improvements	12-2038	120-R1.5	(2)	4,078,878	3.82	0
332.00 Reservoirs, Dams and Waterways	12-2038	120-R2	(2)	3,452,056	2.90	0
333.00 Waterwheels, Turbines and Generators	12-2038	90-L1.5	(4)	780,725	3.27	0
334.00 Accessory Electric Equipment	12-2038	70-L0	(4)	583,844	3.75	0
335.00 Miscellaneous Power Plant Equipment	12-2038	75-R0.5	(2)	21,552	3.05	0
336.00 Roads, Railroads and Bridges	12-2038	120-R1.5	(3)	185,663	2.73	0
TOTAL NORTH UMPQUA				9,102,718	3.34	0
<u>OLMSTED</u>						
331.00 Structures and Improvements	12-2016	120-R1.5	(1)	11,250	5.97	0
334.00 Accessory Electric Equipment	12-2016	70-L0	0	2,621	9.28	0
335.00 Miscellaneous Power Plant Equipment	12-2016	75-R0.5	0	144	4.47	0
336.00 Roads, Railroads and Bridges	12-2016	120-R1.5	0	1,601	12.71	0
TOTAL OLMSTED				15,616	6.72	0
<u>PARIS</u>						
331.00 Structures and Improvements	12-2017	120-R1.5	0	11,734	10.16	0
332.00 Reservoirs, Dams and Waterways	12-2017	120-R2	(1)	0	0.00	0
333.00 Waterwheels, Turbines and Generators	12-2017	90-L1.5	(1)	0	0.00	0
334.00 Accessory Electric Equipment	12-2017	70-L0	(1)	7,273	4.90	0
335.00 Miscellaneous Power Plant Equipment	12-2017	75-R0.5	0	0	0.00	0
TOTAL PARIS				19,007	4.40	0
<u>PIONEER</u>						
330.20 Land Rights	12-2030	SQUARE	0	101	1.09	0
330.30 Water Rights	12-2030	SQUARE	0	1,210	1.09	0
331.00 Structures and Improvements	12-2030	120-R1.5	(2)	18,118	3.54	0
332.00 Reservoirs, Dams and Waterways	12-2030	120-R2	(2)	239,907	2.97	0
333.00 Waterwheels, Turbines and Generators	12-2030	90-L1.5	(2)	68,640	4.31	0
334.00 Accessory Electric Equipment	12-2030	70-L0	(3)	19,598	3.67	0
335.00 Miscellaneous Power Plant Equipment	12-2030	75-R0.5	(1)	270	2.85	0
336.00 Roads, Railroads and Bridges	12-2030	120-R1.5	(1)	3,643	5.17	0
TOTAL PIONEER				351,487	3.22	0
<u>PROSPECT # 1, 2 AND 4</u>						
330.20 Land Rights	12-2038	SQUARE	0	75	2.02	0
330.40 Flood Rights	12-2038	SQUARE	0	43	1.36	0
331.00 Structures and Improvements	12-2038	120-R1.5	(3)	91,308	2.77	0
332.00 Reservoirs, Dams and Waterways	12-2038	120-R2	(2)	1,181,931	3.27	0
333.00 Waterwheels, Turbines and Generators	12-2038	90-L1.5	(4)	123,224	3.18	0
334.00 Accessory Electric Equipment	12-2038	70-L0	(5)	71,541	3.34	0
335.00 Miscellaneous Power Plant Equipment	12-2038	75-R0.5	(2)	573	3.05	0
336.00 Roads, Railroads and Bridges	12-2038	120-R1.5	(3)	8,264	2.84	0
TOTAL PROSPECT # 1, 2 AND 4				1,476,959	3.22	0
<u>PROSPECT #3</u>						
331.00 Structures and Improvements	12-2018	120-R1.5	0	18,124	5.46	0
332.00 Reservoirs, Dams and Waterways	12-2018	120-R2	0	174,936	4.15	0
333.00 Waterwheels, Turbines and Generators	12-2018	90-L1.5	0	85,572	4.76	0
334.00 Accessory Electric Equipment	12-2018	70-L0	(1)	24,585	5.25	0
335.00 Miscellaneous Power Plant Equipment	12-2018	75-R0.5	0	2,989	4.22	0
336.00 Roads, Railroads and Bridges	12-2018	120-R1.5	(1)	1,936	3.29	0
TOTAL PROSPECT #3				308,142	4.44	0
<u>SANTA CLARA</u>						
331.00 Structures and Improvements	12-2020	120-R1.5	(1)	9,019	5.05	0
332.00 Reservoirs, Dams and Waterways	12-2020	120-R2	(1)	55,769	4.92	0
333.00 Waterwheels, Turbines and Generators	12-2020	90-L1.5	(1)	20,481	4.44	0
334.00 Accessory Electric Equipment	12-2020	70-L0	(1)	37,186	5.46	0
335.00 Miscellaneous Power Plant Equipment	12-2020	75-R0.5	(1)	283	3.62	0
336.00 Roads, Railroads and Bridges	12-2020	120-R1.5	(2)	48	1.79	0
TOTAL SANTA CLARA				122,786	4.98	0

Settlement Impacts: Idaho, Utah, Washington, and Wyoming						
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCRAUAL AMOUNT	ACCRAUAL RATE	INCREASE/ (DECREASE)
(1)	(8)	(9)	(10)	(11)	(12)	(13)=(11)-(6)
STAIRS						
331.00 Structures and Improvements	12-2030	120-R1.5	(3)	4,274	2.38	0
332.00 Reservoirs, Dams and Waterways	12-2030	120-R2	(2)	26,247	3.56	0
333.00 Waterwheels, Turbines and Generators	12-2030	90-L1.5	(3)	12,983	2.52	0
334.00 Accessory Electric Equipment	12-2030	70-L0	(3)	4,949	2.83	0
336.00 Roads, Railroads and Bridges	12-2030	120-R1.5	(1)	279	5.08	0
TOTAL STAIRS				48,732	3.02	0
SWIFT						
330.20 Land Rights	12-2058	SQUARE	0	53,705	0.86	0
330.50 Fish/Wildlife	12-2058	SQUARE	0	851	0.88	0
331.00 Structures and Improvements	12-2058	120-R1.5	(4)	1,564,703	2.26	0
332.00 Reservoirs, Dams and Waterways	12-2058	120-R2	(7)	717,022	1.40	0
333.00 Waterwheels, Turbines and Generators	12-2058	90-L1.5	(16)	192,004	1.63	0
334.00 Accessory Electric Equipment	12-2058	70-L0	(8)	100,223	2.29	0
335.00 Miscellaneous Power Plant Equipment	12-2058	75-R0.5	(5)	5,991	1.46	0
336.00 Roads, Railroads and Bridges	12-2058	120-R1.5	(5)	19,983	1.98	0
TOTAL SWIFT				2,654,482	1.84	0
VIVA NAUGHTON						
331.00 Structures and Improvements	12-2040	120-R1.5	(3)	8,615	2.15	0
332.00 Reservoirs, Dams and Waterways	12-2040	120-R2	(2)	2,101	2.04	0
333.00 Waterwheels, Turbines and Generators	12-2040	90-L1.5	(7)	11,188	2.26	0
334.00 Accessory Electric Equipment	12-2040	70-L0	(6)	4,368	2.63	0
335.00 Miscellaneous Power Plant Equipment	12-2040	75-R0.5	(2)	466	2.29	0
TOTAL VIVA NAUGHTON				26,738	2.26	0
WALLOWA FALLS						
331.00 Structures and Improvements	12-2016	120-R1.5	0	4,925	4.41	0
332.00 Reservoirs, Dams and Waterways	12-2016	120-R2	0	39,745	4.39	0
333.00 Waterwheels, Turbines and Generators	12-2016	90-L1.5	0	9,506	9.10	0
334.00 Accessory Electric Equipment	12-2016	70-L0	0	68,319	4.99	0
336.00 Roads, Railroads and Bridges	12-2016	120-R1.5	0	14,744	4.76	0
TOTAL WALLOWA FALLS				137,239	4.90	0
WEBER						
331.00 Structures and Improvements	12-2020	120-R1.5	(1)	12,992	3.55	0
332.00 Reservoirs, Dams and Waterways	12-2020	120-R2	(1)	52,681	3.90	0
333.00 Waterwheels, Turbines and Generators	12-2020	90-L1.5	(1)	37,139	4.14	0
334.00 Accessory Electric Equipment	12-2020	70-L0	(1)	24,445	9.75	0
335.00 Miscellaneous Power Plant Equipment	12-2020	75-R0.5	0	871	3.97	0
336.00 Roads, Railroads and Bridges	12-2020	120-R1.5	(1)	1,729	4.36	0
TOTAL WEBER				129,857	4.44	0
YALE						
330.20 Land Rights	12-2058	SQUARE	0	6,242	0.82	0
331.00 Structures and Improvements	12-2058	120-R1.5	(6)	122,411	1.60	0
332.00 Reservoirs, Dams and Waterways	12-2058	120-R2	(8)	515,384	1.40	0
333.00 Waterwheels, Turbines and Generators	12-2058	90-L1.5	(15)	177,242	1.68	0
334.00 Accessory Electric Equipment	12-2058	70-L0	(9)	75,366	2.14	0
335.00 Miscellaneous Power Plant Equipment	12-2058	75-R0.5	(5)	7,484	1.40	0
336.00 Roads, Railroads and Bridges	12-2058	120-R1.5	(5)	25,225	1.76	0
TOTAL YALE				929,354	1.52	0
HYDRO DECOMMISSIONING RESERVE			a	1,770,617		0
TOTAL HYDRAULIC PRODUCTION				33,948,744	3.62	0
OTHER PRODUCTION PLANT						
CHEHALIS						
341.00 Structures and Improvements	12-2043	70-S2.5	(3)	617,223	2.65	(7,689)
342.00 Fuel Holders, Producers and Accessories	12-2043	50-R2	(2)	45,600	2.87	(573)
343.00 Prime Movers	12-2043	45-R2.5	(4)	5,829,987	3.04	(69,874)
344.00 Generators	12-2043	50-R2	(4)	2,416,032	2.94	(29,794)
345.00 Accessory Electric Equipment	12-2043	70-R3	(3)	1,053,545	2.69	(2,191)

Settlement Impacts: Idaho, Utah, Washington, and Wyoming							
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCUMULATED AMOUNT	ANNUAL RATE	INCREASE/ (DECREASE)	
(1)	(8)	(9)	(10)	(11)	(12)	(13)=(11)-(6)	
346.00	Miscellaneous Power Plant Equipment	12-2043	60-R3	(1)	86,111	2.66	(182)
	TOTAL CHEHALIS				10,048,498	2.95	(110,303)
<u>CURRANT CREEK</u>							
341.00	Structures and Improvements	12-2045	70-S2.5	(3)	1,141,582	2.59	(13,703)
342.00	Fuel Holders, Producers and Accessories	12-2045	50-R2	(2)	91,837	2.80	(1,114)
343.00	Prime Movers	12-2045	45-R2.5	(4)	6,089,986	3.01	(69,179)
344.00	Generators	12-2045	50-R2	(4)	2,193,783	2.91	500
345.00	Accessory Electric Equipment	12-2045	70-R3	(3)	1,119,063	2.64	(1,756)
346.00	Miscellaneous Power Plant Equipment	12-2045	60-R3	(1)	76,679	2.59	(133)
	TOTAL CURRANT CREEK				10,712,930	2.89	(85,385)
<u>HERMISTON</u>							
341.00	Structures and Improvements	12-2036	70-S2.5	(3)	372,482	2.90	(4,494)
342.00	Fuel Holders, Producers and Accessories	12-2036	50-R2	(2)	771	3.08	(10)
343.00	Prime Movers	12-2036	45-R2.5	(4)	3,742,396	3.42	(49,811)
344.00	Generators	12-2036	50-R2	(3)	1,253,272	3.16	(14,991)
345.00	Accessory Electric Equipment	12-2036	70-R3	(3)	261,820	2.88	(432)
346.00	Miscellaneous Power Plant Equipment	12-2036	60-R3	(1)	14,074	2.84	(24)
	TOTAL HERMISTON				5,644,815	3.29	(24,932)
<u>LAKE SIDE</u>							
341.00	Structures and Improvements	12-2047	70-S2.5	(4)	769,951	2.77	(8,244)
342.00	Fuel Holders, Producers and Accessories	12-2047	50-R2	(3)	104,965	3.01	10
343.00	Prime Movers	12-2047	45-R2.5	(4)	5,762,263	3.11	(60,491)
344.00	Generators	12-2047	50-R2	(4)	2,486,932	3.05	(26,469)
345.00	Accessory Electric Equipment	12-2047	70-R3	(3)	1,229,065	2.77	(673)
346.00	Miscellaneous Power Plant Equipment	12-2047	60-R3	(1)	86,543	2.75	(48)
	TOTAL LAKE SIDE				10,439,719	3.02	(95,915)
<u>GADBSY PEAKER UNIT 4-6</u>							
341.00	Structures and Improvements	12-2032	70-S2.5	(1)	145,519	3.43	(1,643)
342.00	Fuel Holders, Producers and Accessories	12-2032	50-R2	(1)	81,871	3.61	(33)
343.00	Prime Movers	12-2032	45-R2.5	(2)	2,275,262	3.91	(746)
344.00	Generators	12-2032	50-R2	(2)	579,790	3.64	(238)
345.00	Accessory Electric Equipment	12-2032	70-R3	(1)	105,466	3.62	(1,182)
	TOTAL GADBSY PEAKER UNIT 4-6				3,187,908	3.81	(3,842)
<u>LITTLE MOUNTAIN</u>							
341.00	Structures and Improvements						FULLY ACCRUED
343.00	Prime Movers						FULLY ACCRUED
345.00	Accessory Electric Equipment						FULLY ACCRUED
346.00	Miscellaneous Power Plant Equipment						FULLY ACCRUED
	TOTAL LITTLE MOUNTAIN				0		0
<u>DUNLAP - WIND</u>							
341.00	Structures and Improvements	12-2040	70-R1	(1)	264,383	3.49	(5)
343.00	Prime Movers	12-2040	60-R2.5	(1)	6,938,449	3.34	(142)
344.00	Generators	12-2040	60-R2.5	(1)	185,418	3.34	(3)
345.00	Accessory Electric Equipment	12-2040	60-R3	0	400,004	3.26	(4,381)
346.00	Miscellaneous Power Plant Equipment	12-2040	60-R3	0	4,849	3.25	0
	TOTAL DUNLAP - WIND				7,793,103	3.34	(4,531)
<u>FOOTE CREEK - WIND</u>							
341.00	Structures and Improvements	12-2029	70-R1	(1)	3,811	3.49	(1)
343.00	Prime Movers	12-2029	60-R2.5	(1)	901,299	2.84	(322)
344.00	Generators	12-2029	60-R2.5	(1)	45,389	2.83	(16)
345.00	Accessory Electric Equipment	12-2029	60-R3	(1)	79,270	2.78	(29)
	TOTAL FOOTE CREEK - WIND				1,029,769	2.83	(368)
<u>GLENROCK - WIND</u>							
341.00	Structures and Improvements	12-2038	70-R1	(1)	325,662	3.53	(12)
343.00	Prime Movers	12-2038	60-R2.5	(1)	14,724,528	3.37	(638)
344.00	Generators	12-2038	60-R2.5	(1)	456,048	3.37	(20)
345.00	Accessory Electric Equipment	12-2038	60-R3	0	969,141	3.30	(10,692)
346.00	Miscellaneous Power Plant Equipment	12-2038	60-R3	0	37,969	3.28	(1)
	TOTAL GLENROCK - WIND				16,513,348	3.37	(11,363)
<u>GOODNOE HILLS - WIND</u>							

Settlement Impacts: Idaho, Utah, Washington, and Wyoming						
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCRAUAL AMOUNT	ACCRAUAL RATE	INCREASE/ (DECREASE)
(1)	(8)	(9)	(10)	(11)	(12)	(13)=(11)-(16)
341.00 Structures and Improvements	12-2038	70-R1	(1)	185,414	3.44	(10)
343.00 Prime Movers	12-2038	60-R2.5	(1)	5,349,265	3.30	(278)
344.00 Generators	12-2038	60-R2.5	(1)	148,381	3.31	(8)
345.00 Accessory Electric Equipment	12-2038	60-R3	0	312,750	3.24	(3,459)
346.00 Miscellaneous Power Plant Equipment	12-2038	60-R3	0	5,519	3.21	(1)
TOTAL GOODNOE HILLS - WIND				6,001,329	3.30	(3,756)
<u>HIGH PLAINS / MCFADDEN - WIND</u>						
341.00 Structures and Improvements	12-2039	70-R1	(1)	269,165	3.47	(9)
343.00 Prime Movers	12-2039	60-R2.5	(1)	8,147,368	3.32	(293)
344.00 Generators	12-2039	60-R2.5	(1)	230,125	3.32	(8)
345.00 Accessory Electric Equipment	12-2039	60-R3	0	476,632	3.23	(5,247)
346.00 Miscellaneous Power Plant Equipment	12-2039	60-R3	0	3,672	3.23	0
TOTAL HIGH PLAINS / MCFADDEN - WIND				9,126,962	3.32	(5,557)
<u>LEANING JUMPER - WIND</u>						
341.00 Structures and Improvements	12-2036	70-R1	(1)	166,335	3.39	(14)
343.00 Prime Movers	12-2036	60-R2.5	(1)	5,067,490	3.25	(454)
344.00 Generators	12-2036	60-R2.5	(1)	178,222	3.28	(15)
345.00 Accessory Electric Equipment	12-2036	60-R3	(1)	292,779	3.23	(26)
346.00 Miscellaneous Power Plant Equipment	12-2036	60-R3	0	2,559	3.16	(29)
TOTAL LEANING JUMPER - WIND				5,707,385	3.26	(538)
<u>MARENCO - WIND</u>						
341.00 Structures and Improvements	12-2037	70-R1	(1)	350,860	3.47	(22)
343.00 Prime Movers	12-2037	60-R2.5	(1)	10,827,307	3.32	(705)
344.00 Generators	12-2037	60-R2.5	(1)	309,590	3.32	(22)
345.00 Accessory Electric Equipment	12-2037	60-R3	(1)	644,206	3.27	(42)
346.00 Miscellaneous Power Plant Equipment	12-2037	60-R3	0	10,949	3.25	(122)
TOTAL MARENCO - WIND				12,142,912	3.32	(913)
<u>SEVEN MILE HILL - WIND</u>						
341.00 Structures and Improvements	12-2038	70-R1	(1)	204,817	3.45	(11)
343.00 Prime Movers	12-2038	60-R2.5	(1)	7,079,962	3.29	(370)
344.00 Generators	12-2038	60-R2.5	(1)	216,524	3.29	(12)
345.00 Accessory Electric Equipment	12-2038	60-R3	0	424,873	3.22	(4,703)
346.00 Miscellaneous Power Plant Equipment	12-2038	60-R3	0	16,636	3.23	0
TOTAL SEVEN MILE HILL - WIND				7,942,812	3.29	(5,096)
<u>SOLAR GENERATING</u>						
344.00 Generators - Atlantic City	12-2027	SQUARE	0	228	4.11	0
344.00 Generators - Canyon Lands	12-2014	SQUARE	0	0	0.00	0
344.00 Generators - Green River	12-2014	SQUARE	0	0	0.00	0
344.00 Generators - Oregon High Desert	12-2015	50-R2	0	0	0.00	0
TOTAL SOLAR GENERATING				228	0.15	0
<u>MOBILE GENERATORS</u>						
344.00 East Side Mobile Generator		50-R2	(5)	13,363	1.60	0
344.00 West Side Mobile Generator		50-R2	(5)	15,200	1.80	0
TOTAL MOBILE GENERATORS				28,563	1.70	0
TOTAL DEPRECIABLE OTHER PRODUCTION				106,320,281	3.21	(352,499)
340.30 Water Rights - Lakeside						
340.30 Water Rights - Currant Creek						
TOTAL OTHER PRODUCTION				106,320,281		(352,499)
TOTAL PRODUCTION PLANT				507,373,697	4.58	(1,929,750)
<u>TRANSMISSION PLANT</u>						
350.20 Rights-of-Way		75-R4	0	1,837,176	1.27	19,778
352.00 Structures and Improvements		75-R2.5	(10)	2,298,626	1.42	(16,859)
353.00 Station Equipment		58-S0	(5)	32,878,693	1.74	(292,357)
353.70 Supervisory Equipment						0
354.00 Towers and Fixtures		68-R4	(10)	18,713,809	1.53	(297,564)
355.00 Poles and Fixtures		60-R2	(40)	15,947,732	2.18	60,331
356.00 Overhead Conductors and Devices		63-R3	(30)	20,443,786	1.88	(185,045)

		Settlement Impacts: Idaho, Utah, Washington, and Wyoming					
ACCOUNT	PROBABLE	SURVIVOR	NET	CALCULATED ANNUAL		INCREASE/ (DECREASE)	
	RETIREMENT		SALVAGE	ACCRUAL	ACCRUAL		
(1)	DATE	(9)	PERCENT	AMOUNT	RATE	(13)=(11)-(6)	
	(8)		(10)	(11)	(12)		
357.00	Underground Conduit	60-R2	0	51,772	1.60	100	
358.00	Underground Conductors and Devices	60-R2	(5)	123,020	1.66	(465)	
359.00	Roads and Trails	70-R5	0	152,795	1.32	619	
	TOTAL TRANSMISSION PLANT			92,447,410	1.76	(711,461)	
DISTRIBUTION PLANT							
OREGON - DISTRIBUTION							
360.20	Rights-of-Way	55-S3	0	56,146	1.21	0	
361.00	Structures and Improvements	60-R1.5	(10)	411,812	1.79	0	
362.00	Station Equipment	55-R1	(15)	4,324,570	1.94	0	
362.70	Supervisory Equipment					0	
364.00	Poles, Towers and Fixtures	55-R1.5	(100)	11,542,181	3.29	0	
365.00	Overhead Conductors and Devices	60-R0.5	(70)	6,509,410	2.63	0	
366.00	Underground Conduit	70-R2.5	(50)	1,746,391	1.97	0	
367.00	Underground Conductors and Devices	58-R2.5	(35)	3,448,484	2.11	0	
368.00	Line Transformers	42-R1.5	(20)	9,667,385	2.44	0	
369.10	Overhead Services	55-R1	(35)	1,726,212	2.28	0	
369.20	Underground Services	55-R4	(40)	3,614,848	2.34	0	
370.00	Meters	27-R1	(4)	1,684,537	3.60	0	
371.00	Installations on Customer Premises	25-L0	(50)	106,010	4.79	0	
373.00	Street Lighting and Signal Systems	44-R0.5	(40)	650,779	2.91	0	
	TOTAL OREGON - DISTRIBUTION			45,488,765	2.53	0	
WASHINGTON - DISTRIBUTION							
360.20	Rights-of-Way	50-R3	0	3,913	1.63	(16)	
361.00	Structures and Improvements	60-R0.5	(5)	37,251	1.64	(43)	
362.00	Station Equipment	53-R1	(20)	1,027,674	2.14	18,955	
362.70	Supervisory Equipment					(19,616)	
364.00	Poles, Towers and Fixtures	52-R1.5	(100)	3,494,630	3.64	(3,239)	
365.00	Overhead Conductors and Devices	60-R1	(60)	1,509,694	2.51	(1,389)	
366.00	Underground Conduit	50-R3	(50)	480,534	2.84	(519)	
367.00	Underground Conductors and Devices	50-R3	(35)	607,166	2.56	(642)	
368.00	Line Transformers	43-R2	(25)	2,629,098	2.64	(4,310)	
369.10	Overhead Services	55-R1	(30)	432,568	2.27	(392)	
369.20	Underground Services	55-R4	(50)	878,374	2.63	(770)	
370.00	Meters	25-S5	(1)	413,838	3.93	(197)	
371.00	Installations on Customer Premises	30-L0	(25)	16,493	3.48	(48)	
373.00	Street Lighting and Signal Systems	45-R1	(30)	102,654	2.64	(148)	
	TOTAL WASHINGTON - DISTRIBUTION			11,633,887	2.81	(12,374)	
WYOMING - DISTRIBUTION							
360.20	Rights-of-Way	50-R4	0	97,232	1.99	8,607	
361.00	Structures and Improvements	60-R2.5	(10)	219,303	1.83	7,569	
362.00	Station Equipment	55-R1	(10)	2,427,700	1.99	150,604	
362.70	Supervisory Equipment					(11,289)	
364.00	Poles, Towers and Fixtures	50-R1	(100)	5,421,253	3.99	275,789	
365.00	Overhead Conductors and Devices	57-R0.5	(40)	2,569,413	2.45	152,684	
366.00	Underground Conduit	42-R3	(40)	724,630	3.32	36,270	
367.00	Underground Conductors and Devices	40-R4	(35)	1,797,044	3.35	145,134	
368.00	Line Transformers	39-R1	(25)	3,300,869	3.19	195,364	
369.10	Overhead Services	60-R1.5	(25)	345,372	2.08	16,335	
369.20	Underground Services	45-S5	(50)	960,925	2.72	(297,904)	
370.00	Meters	25-S5	(2)	575,190	4.04	12,373	
371.00	Installations on Customer Premises	25-O1	(60)	48,837	6.10	11,964	
373.00	Street Lighting and Signal Systems	50-R0.5	(45)	293,168	2.89	15,312	
	Reserve Amortization			(2,077,204)		(2,077,204)	
	TOTAL WYOMING - DISTRIBUTION			16,703,731	2.63	(1,358,393)	
CALIFORNIA - DISTRIBUTION							
360.20	Rights-of-Way	60-R4	0	9,934	1.09	(57)	
361.00	Structures and Improvements	55-R2.5	(5)	75,059	1.87	(35)	
362.00	Station Equipment	50-R1	(25)	551,091	2.44	5,661	
362.70	Supervisory Equipment					0	
364.00	Poles, Towers and Fixtures	55-R1	(100)	2,070,945	3.48	(1,015)	
365.00	Overhead Conductors and Devices	65-R1	(70)	867,364	2.47	(535)	
366.00	Underground Conduit	55-R4	(45)	399,618	2.45	(366)	
367.00	Underground Conductors and Devices	50-R3	(35)	440,112	2.51	(454)	

ACCOUNT (1)	Settlement Impacts: Idaho, Utah, Washington, and Wyoming					INCREASE/ (DECREASE) (13)=(11)-(6)
	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL		
				ACCRUAL AMOUNT (11)	ACCRUAL RATE (12)	
368.00 Line Transformers		55-R2	(35)	1,105,234	2.27	(912)
369.10 Overhead Services		55-R1	(30)	193,506	2.29	(105)
369.20 Underground Services		60-R4	(40)	325,459	2.24	(184)
370.00 Meters		20-S2 5	(4)	99,170	3.45	(811)
371.00 Installations on Customer Premises		25-L0	(50)	12,689	5.32	(26)
373.00 Street Lighting and Signal Systems		35-L0	(30)	22,306	3.52	(20)
TOTAL CALIFORNIA - DISTRIBUTION				6,172,487	2.67	1,141
UTAH - DISTRIBUTION*						
360.20 Rights-of-Way		60-R4	0	191,367	1.66	10,398
361.00 Structures and Improvements		60-S0 5	0	750,279	1.66	32,725
362.00 Station Equipment		47-R0 5	(10)	10,264,150	2.34	601,895
362.70 Supervisory Equipment						(167,682)
364.00 Poles, Towers and Fixtures		50-R0 5	(80)	12,876,712	3.59	1,073,170
365.00 Overhead Conductors and Devices		52-R0.5	(45)	6,266,765	2.78	559,734
366.00 Underground Conduit		60-R2	(50)	4,549,515	2.49	229,580
367.00 Underground Conductors and Devices		50-R2	(25)	12,040,983	2.49	788,661
368.00 Line Transformers		45-R0 5	(5)	10,351,274	2.33	859,226
369.00 Services		55-S5	(25)	5,348,100	2.27	255,679
370.00 Meters		25-S5	(2)	2,763,681	3.90	432,037
371.00 Installations on Customer Premises		25-L0	(60)	260,441	6.37	24,359
373.00 Street Lighting and Signal Systems		25-R0 5	(20)	1,151,431	4.78	85,689
Reserve Amortization				(23,109,549)		(23,109,549)
TOTAL UTAH - DISTRIBUTION				43,705,147	1.73	(18,324,080)
IDAHO - DISTRIBUTION*						
360.20 Rights-of-Way		50-R4	0	21,550	1.99	3,765
361.00 Structures and Improvements		60-R2	0	35,583	1.66	3,646
362.00 Station Equipment		55-R1 5	(10)	577,001	1.99	95,045
362.70 Supervisory Equipment						(6,392)
364.00 Poles, Towers and Fixtures		50-R0 5	(80)	2,724,170	3.59	352,348
365.00 Overhead Conductors and Devices		52-R0.5	(30)	925,695	2.49	183,733
366.00 Underground Conduit		60-R2	(40)	212,767	2.33	16,902
367.00 Underground Conductors and Devices		55-R2	(15)	588,755	2.29	68,294
368.00 Line Transformers		50-R0 5	(5)	1,661,348	2.33	251,501
369.00 Services		55-S5	(25)	721,164	2.27	59,416
370.00 Meters		25-S5	(3)	534,663	3.95	245,973
371.00 Installations on Customer Premises		25-L0	(45)	9,034	5.77	1,490
373.00 Street Lighting and Signal Systems		25-R0 5	(20)	27,995	4.78	4,374
Reserve Amortization				(2,508,698)		(2,508,698)
TOTAL IDAHO - DISTRIBUTION				5,531,027	1.86	(1,228,603)
TOTAL DISTRIBUTION PLANT				129,235,045		(20,922,308)
GENERAL PLANT						
OREGON - GENERAL						
390.00 Structures and Improvements		58-R1	(10)	1,384,220	1.86	0
392.01 Transportation Equipment - Light Trucks and Vans		12-L2 5	10	768,676	7.04	0
392.05 Transportation Equipment - Medium Trucks		16-L3	10	581,650	5.48	0
392.09 Transportation Equipment - Trailers		34-L2	15	81,325	2.44	0
396.03 Light Power Operated Equipment		9-L3	15	569,006	9.23	0
396.07 Heavy Power Operated Equipment		15-L1	20	1,333,382	5.14	0
TOTAL OREGON - GENERAL				4,718,259	3.59	0
WASHINGTON - GENERAL						
390.00 Structures and Improvements		40-R3	(10)	276,512	2.52	0
392.01 Transportation Equipment - Light Trucks and Vans		13-L2 5	10	134,170	5.60	0
392.05 Transportation Equipment - Medium Trucks		16-L2.5	10	206,177	5.07	0
392.09 Transportation Equipment - Trailers		33-S0.5	15	18,300	2.38	0
396.03 Light Power Operated Equipment		10-R4	10	80,819	5.66	0
396.07 Heavy Power Operated Equipment		13-L1.5	15	364,836	6.03	0
TOTAL WASHINGTON - GENERAL				1,080,814	4.21	0
WYOMING - GENERAL*						
389.20 Land Rights		50-SQ	0	1,472	1.98	(21)
390.00 Structures and Improvements		58-R1	(15)	274,685	1.95	(92,779)
392.01 Transportation Equipment - Light Trucks and Vans		13-S1.5	10	274,244	5.85	(54,234)
392.05 Transportation Equipment - Medium Trucks		15-L1.5	10	349,755	5.66	(44,648)

Settlement Impacts: Idaho, Utah, Washington, and Wyoming							
ACCOUNT (1)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	ACCUMULATED AMOUNT (11)	ANNUAL RATE (12)	INCREASE/ (DECREASE) (13)=(11)-(6)	
392.09	Transportation Equipment - Trailers	34-L2	5	76,997	2.68	(20,684)	
396.03	Light Power Operated Equipment	9-L3	15	222,883	8.47	(30,741)	
396.07	Heavy Power Operated Equipment	15-L0	25	1,585,782	4.86	(27,553)	
TOTAL WYOMING - GENERAL						(270,661)	
CALIFORNIA - GENERAL							
390.00	Structures and Improvements	60-R3	(20)	50,126	1.71	0	
392.01	Transportation Equipment - Light Trucks and Vans	10-S3	20	28,820	3.48	0	
392.05	Transportation Equipment - Medium Trucks	15-L2	15	43,238	4.49	0	
392.09	Transportation Equipment - Trailers	35-R2	5	10,483	2.32	0	
396.03	Light Power Operated Equipment	8-R4	15	66,132	7.20	0	
396.07	Heavy Power Operated Equipment	14-L1.5	15	151,814	4.98	0	
TOTAL CALIFORNIA - GENERAL						0	
UTAH - GENERAL*							
389.20	Land Rights	45-S0	0	684	2.03	(41)	
390.00	Structures and Improvements	58-R1	5	1,350,729	1.53	(469,780)	
392.01	Transportation Equipment - Light Trucks and Vans	12-L3	10	698,652	5.04	(261,760)	
392.30	Aircraft	10-SQ	64	77,214	2.51	(28,133)	
392.05	Transportation Equipment - Medium Trucks	16-L2	10	935,494	4.56	(210,473)	
392.09	Transportation Equipment - Trailers	34-L2	25	126,025	1.91	(45,557)	
396.03	Light Power Operated Equipment	9-L3	10	443,993	8.10	(96,523)	
396.07	Heavy Power Operated Equipment	14-L0.5	15	2,757,343	5.36	(382,450)	
TOTAL UTAH - GENERAL						(1,494,717)	
IDAHO - GENERAL*							
389.20	Land Rights	55-R3	0	55	1.17	(26)	
390.00	Structures and Improvements	58-R1	(5)	207,402	1.65	(26,412)	
392.01	Transportation Equipment - Light Trucks and Vans	12-S2	10	95,785	4.28	(63,322)	
392.05	Transportation Equipment - Medium Trucks	15-L2	15	122,619	4.34	(39,343)	
392.09	Transportation Equipment - Trailers	34-L2	10	21,507	2.28	(4,205)	
396.03	Light Power Operated Equipment	9-L3	10	125,328	7.67	(71,385)	
396.07	Heavy Power Operated Equipment	18-L0.5	25	274,082	3.73	(12,541)	
TOTAL IDAHO - GENERAL						(217,233)	
AZ, CO, MT, ETC. - GENERAL							
390.00	Structures and Improvements	45-R2	0	5,647	1.51	0	
392.01	Transportation Equipment - Light Trucks and Vans	16-R2	0	11,598	2.53	0	
392.05	Transportation Equipment - Medium Trucks	19-R2.5	15	5,368	2.10	0	
392.09	Transportation Equipment - Trailers	25-R1.5	0	171	2.18	0	
396.07	Heavy Power Operated Equipment	25-R2	5	41,933	1.86	0	
TOTAL AZ, CO, MT, ETC. - GENERAL						0	
TOTAL GENERAL PLANT						(1,982,611)	
UTAH MINING							
399.30	Structures and Improvements	12-2019	40-S1	(1)	573,639	3.81	0
399.31	Structures and Improvements - Prep Plant	12-2042	60-S2	(7)	500,293	2.06	0
399.41	Surface Processing Equipment - Prep Plant	12-2042	60-S2	(6)	166,083	2.05	0
399.44	Surface Electric Power Facilities	12-2019	40-R3	0	214,916	6.29	0
399.45	Underground Equipment	12-2019	12-L1	5	12,919,564	11.91	0
399.46	Longwall Equipment	12-2019	10-L4	7	4,109,731	12.85	0
399.51	Vehicles	12-2019	14-L2.5	5	70,485	6.96	0
399.52	Heavy Construction Equipment	12-2019	20-R2.5	5	440,548	8.14	0
399.60	Miscellaneous Equipment	12-2019	13-L1.5	1	176,913	9.23	0
399.61	Computer Equipment	12-2019	9-S2	0	20,224	11.35	0
399.70	Mine Development	12-2019	SQUARE	0	1,623,086	4.23	0
TOTAL UTAH MINING						0	
TOTALELECTRICPLANT						(25,546,130)	

Oregon Allocated General Rate Case Impact \$ (858,791)

CERTIFICATE OF SERVICE

I certify that I served a true and correct copy of PacifiCorp's Application for Reauthorization of Deferred Accounting Related to a Reduction in Depreciation Expense on the parties listed below via electronic mail and/or US mail in compliance with OAR 860-001-0180.


OPUC Docket UM 1682

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Dated this 24th day of December 2014.



Amy Eissler
Coordinator, Regulatory Operations