



825 NE Multnomah, Suite 2000  
Portland, Oregon 97232

December 31, 2018

***VIA ELECTRONIC FILING***

Public Utility Commission of Oregon  
201 High Street SE, Suite 100  
Salem, OR 97301-3398

Attn: Filing Center

**RE: Docket UM 1682(5)—PacifiCorp's Application for Reauthorization of Deferred Accounting Related to a Reduction in Depreciation Expense**

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

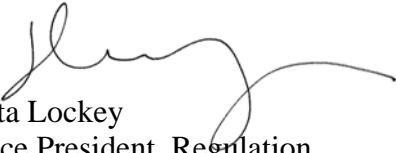
It is respectfully requested that all formal data requests to the company regarding this filing be addressed to the following:

By e-mail (preferred): [datarequest@pacificorp.com](mailto: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 at (503) 813-6583.

Sincerely,



Etta Lockey  
Vice President, Regulation

Enclosures

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UM 1682(5)**

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**

**I. INTRODUCTION**

In accordance with ORS 757.259(2)(e) and OAR 860-027-0300, PacifiCorp d/b/a Pacific Power 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 PacifiCorp’s other jurisdictions. In Order No. 17-104, the Commission granted the company’s request to defer the same for the 12 months beginning January 1, 2017. PacifiCorp’s request for reauthorization for the 12 months beginning January 1, 2018 is currently pending before the Commission. PacifiCorp respectfully requests reauthorization for 12 months beginning January 1, 2019.

**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](mailto:oregondockets@pacificorp.com)

Matthew McVee  
Chief Regulatory Counsel  
PacifiCorp  
825 NE Multnomah St., Suite 1800  
Portland, OR 97232  
Phone: 503-813-5585  
Email: [matthew.mcvee@pacificorp.com](mailto:matthew.mcvee@pacificorp.com)

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

By email (preferred): [datarequest@pacificorp.com](mailto:datarequest@pacificorp.com)

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

Informal questions may be directed to Natasha Siores, Manager, Regulatory Affairs, at 503-813-6583.

### **III. BACKGROUND**

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

On March 1, 2013, PacifiCorp filed an application for a general rate revision, docketed as UE 263, requesting a rate effective date of January 1, 2014. PacifiCorp's filing in UE 263 reflected its proposed revised depreciation rates from UM 1647.<sup>1</sup> On June 12, 2013, the parties in both UE 263 and UM 1647 convened a joint settlement conference and reached a settlement resolving all issues in both dockets. As outlined in Exhibit A of the stipulation in UM 1647, the settlement reflected an Oregon-allocated revenue requirement reduction of approximately \$1.6 million from PacifiCorp's initial filing. This reduction was included in the overall revenue requirement reflected in the settlement stipulation in UE 263.

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<sup>1</sup> Docket UE 263 Exhibit PAC/1002.

The stipulation in UM 1647 was approved in Order No. 13-437 on September 25, 2013. The stipulation in UE 263 was approved on December 18, 2013, in Order No. 13-474.

As described in the stipulation in UM 1647, the company agreed “to defer for future inclusion in customer rates any reductions to depreciation expense associated with additional adjustments to depreciation rates for system-allocated assets, except adjustments related to coal generation, adopted in any of those dockets in any other states in which PacifiCorp operates.”<sup>2</sup>

Since Commission approval of the stipulation, additional reductions to depreciation rates were made as a result of the depreciation filings in PacifiCorp’s other jurisdictions. These modifications reduced Oregon-allocated depreciation expense by approximately \$859,000 from the levels approved by the Commission in Order No. 13-347. PacifiCorp initially applied for deferral of this reduction to depreciation expense on December 31, 2013, docketed as UM 1682; in Order No. 14-039 issued February 4, 2014, the Commission authorized deferral of the reduction to depreciation for the period January 1, 2014 through December 31, 2014. The Commission has reauthorized the deferral annually since that time.<sup>3</sup> A Commission decision on PacifiCorp’s request for reauthorization for calendar year 2018 is pending.<sup>4</sup>

On October 29, 2018, the Commission issued Order No. 18-423 in docket UM 1909 concluding that “...ORS 757.259(2)(e) provides the Commission no authority to allow

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

<sup>3</sup> In Order No. 15-072, the Commission granted PacifiCorp’s request to defer the same for the 12 months beginning January 1, 2015. Order No. 16-097 authorized the same deferral for the 12 months beginning January 1, 2016. And in Order No. 17-104, the Commission authorized the company’s request to defer the same for the 12 months beginning January 1, 2017.

<sup>4</sup> *See In the Matter of PacifiCorp dba Pacific Power Application for Reauthorization of Deferred Accounting Related to a Reduction in Depreciation Expense*, Docket No. UM 1682(4) (Dec. 22, 2017).

deferrals of any costs related to capital investments.”<sup>5</sup> On December 24, 2018, the joint utilities<sup>6</sup> filed a Motion for Reconsideration, Rehearing, Clarification and Stay in the same docket regarding Order No. 18-423.<sup>7</sup> Without presupposing the outcome of the proceedings in UM 1909 or UM 1682(4), PacifiCorp respectfully requests reauthorization to defer the reduction to depreciation expense beginning January 1, 2019, and continuing through December 31, 2019, at this time in compliance with OAR 860-027-0300(2) and (4), to preserve this benefit for customers.

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

Exhibit B provides the descriptions and explanations of the total annual amounts totaling \$858,791 deferred from the beginning of the previous deferral period through the date of this application. This deferral has been in place since 2014; pending the outcomes of the proceedings described above, the deferral balance at the end of 2018 is expected to be \$5.2 million including interest, a benefit to customers.

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

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<sup>5</sup> *In the Matter of Public Utility Commission of Oregon Investigation of the Scope of the Commission’s Legal Authority to Defer Capital Costs*, Docket No. UM 1909, Order No. 18-423 at 8. (Oct. 29, 2018).

<sup>6</sup> The joint utilities include Oregon’s investor-owned energy utilities: Portland General Electric Company, PacifiCorp, Idaho Power Company, Northwest Natural Gas Company, Avista Corporation and Cascade Natural Gas Corporation.

<sup>7</sup> Docket No. UM 1909, Joint Utilities’ Motion for Reconsideration, Rehearing, Clarification, and Stay (Dec. 24, 2018).


## V. NOTICE

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

## VI. CONCLUSION

Without presupposing the outcome of the proceedings in UM 1909 or UM 1682(4), PacifiCorp respectfully requests reauthorization to defer the reduction to depreciation expense beginning January 1, 2019, and continuing through December 31, 2019, at this time in compliance with OAR 860-027-0300(2) and (4), to preserve this benefit for customers.

Respectfully submitted this 31<sup>st</sup> day of December, 2018.

By:   
\_\_\_\_\_  
Natasha Soares  
Manager, Regulatory Affairs  
PacifiCorp d/b/a Pacific Power

# **Exhibit A**

**EXHIBIT A**  
**NOTICE**  
**BEFORE THE PUBLIC UTILITY COMMISSION**  
**OF OREGON**  
**UM 1682(5)**

In the Matter of  
  
PACIFICORP d/b/a PACIFIC POWER  
  
Application for Reauthorization of Deferred  
Accounting Related to a Reduction in Depreciation  
Expense.

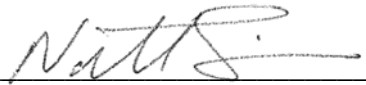
**NOTICE OF**  
**APPLICATION FOR**  
**REAUTHORIZATION OF**  
**DEFERRED ACCOUNTING**

On December 31, 2018, 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. PacifiCorp respectfully requests reauthorization for 12 months beginning January 1, 2019. To obtain a copy of the application, contact the following:

Oregon Dockets  
825 NE Multnomah Street, Suite 2000  
Portland, OR 97232  
E-mail: [oregondockets@pacificorp.com](mailto:oregondockets@pacificorp.com)

Any person may submit written comments to the Commission regarding the application within 25 days of the filing of the application.

Respectfully submitted on December 31<sup>st</sup>, 2018.

By:   
Natasha Siores  
Manager, Regulatory Affairs  
PacifiCorp d/b/a Pacific Power



# **Exhibit B**

PACIFICORP

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

ACCOUNT (1)	ORIGINAL COST (2)	FILED UM 1647					Settlement Agreement UM 1647 Order No. 13-347					INCREASE/ (DECREASE) (13)-(11)-(6)	Settlement Impacts: Idaho, Utah, Washington, and Wyoming					INCREASE/ (DECREASE) (13)-(11)-(6)
		RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL		RETIREMENT DATE (6)	SURVIVOR CURVE (7)	NET SALVAGE PERCENT (8)	CALCULATED ANNUAL			RETIREMENT DATE (9)	SURVIVOR CURVE (10)	NET SALVAGE PERCENT (11)	CALCULATED ANNUAL		
					AMOUNT (10)	RATE (11)				AMOUNT (12)	RATE (13)					AMOUNT (14)	RATE (15)	
<b>STEAM PRODUCTION PLANT</b>																		
<b>BLUNDELL</b>																		
310.20	38,883,107	12-2037	SQUARE	0	637,460	1.78	12-2037	SQUARE	0	637,460	1.78	0	12-2037	SQUARE	0	749,645	2.09	112,185
311.00	7,987,787	12-2037	90-R2	(4)	174,885	2.18	12-2037	90-R2	(4)	174,885	2.18	0	12-2037	120-R1.5	(4)	200,384	2.51	26,298
312.00	32,138,163	12-2037	60-L1	(4)	904,045	2.81	12-2037	60-L1	(4)	904,045	2.81	0	12-2037	60-S0	(3)	956,383	2.98	52,338
314.00	31,553,409	12-2037	55-L1	(6)	979,401	3.10	12-2037	55-L1	(6)	979,401	3.10	0	12-2037	57-S0	(5)	1,041,217	3.70	61,816
315.00	7,466,710	12-2037	75-R2.5	(3)	180,669	2.42	12-2037	75-R2.5	(3)	180,669	2.42	0	12-2037	75-R2.5	(3)	201,322	2.70	20,653
316.00	1,201,253	12-2037	40-O1	(5)	41,782	3.48	12-2037	40-O1	(5)	41,782	3.48	0	12-2037	40-O1	(5)	45,166	3.76	3,384
																(785,209)		(785,209)
	116,230,409				2,917,442	2.51				2,917,442	2.51	0				(2,982,212)	2.07	(688,527)
<b>CARBON</b>																		
311.00	15,307,553	04-2015	90-R2	(48)	5,248,808	34.29	04-2015	90-R2	(48)	5,248,808	34.29	0	04-2015	90-R2	(48)	5,248,808	34.29	0
312.00	89,915,616	04-2015	60-L1	(47)	25,855,778	37.03	04-2015	60-L1	(47)	25,855,778	37.03	0	04-2015	60-L1	(47)	25,855,778	37.03	0
314.00	27,989,527	04-2015	55-L1	(47)	10,179,865	36.37	04-2015	55-L1	(47)	10,179,865	36.37	0	04-2015	55-L1	(47)	10,179,865	36.37	0
315.00	6,186,682	04-2015	75-R2.5	(47)	2,258,000	36.50	04-2015	75-R2.5	(47)	2,258,000	36.50	0	04-2015	75-R2.5	(47)	2,258,000	36.50	0
316.00	785,532	04-2015	40-O1	(47)	342,403	43.59	04-2015	40-O1	(47)	342,403	43.59	0	04-2015	40-O1	(47)	342,403	43.59	0
	120,994,909				43,884,854	36.56				43,884,854	36.56	0				43,884,854	36.56	0
<b>CHOLLA</b>																		
310.20	1,201,892	12-2028	SQUARE	0	68,719	5.72	12-2028	SQUARE	0	68,719	5.72	0	12-2028	SQUARE	0	68,719	5.72	0
311.00	59,529,736	12-2028	90-R2	(5)	2,404,289	4.04	12-2028	90-R2	(5)	2,404,289	4.04	0	12-2028	90-R2	(5)	2,404,289	4.04	0
312.00	338,609,788	12-2028	60-L1	(4)	16,733,158	4.94	12-2028	60-L1	(4)	16,733,158	4.94	0	12-2028	60-L1	(4)	16,733,158	4.94	0
314.00	67,254,417	12-2028	55-L1	(5)	3,139,639	4.67	12-2028	55-L1	(5)	3,139,639	4.67	0	12-2028	55-L1	(5)	3,139,639	4.67	0
315.00	66,300,089	12-2028	75-R2.5	(4)	2,640,379	3.98	12-2028	75-R2.5	(4)	2,640,379	3.98	0	12-2028	75-R2.5	(4)	2,640,379	3.98	0
316.00	4,037,074	12-2028	40-O1	(5)	137,475	4.69	12-2028	40-O1	(5)	137,475	4.69	0	12-2028	40-O1	(5)	137,475	4.69	0
	536,902,995				25,183,459	4.98				25,183,459	4.98	0				25,183,459	4.98	0
<b>COLSTRIP</b>																		
311.00	58,645,567	12-2032	90-R2	(5)	1,356,765	2.31	12-2032	90-R2	(5)	1,356,765	2.31	0	12-2032	90-R2	(5)	1,356,765	2.31	0
312.00	117,788,667	12-2032	60-L1	(5)	3,311,755	2.81	12-2032	60-L1	(5)	3,311,755	2.81	0	12-2032	60-L1	(5)	3,311,755	2.81	0
314.00	34,008,214	12-2032	55-L1	(6)	1,135,973	3.34	12-2032	55-L1	(6)	1,135,973	3.34	0	12-2032	55-L1	(6)	1,135,973	3.34	0
315.00	8,893,886	12-2032	75-R2.5	(4)	191,894	2.16	12-2032	75-R2.5	(4)	191,894	2.16	0	12-2032	75-R2.5	(4)	191,894	2.16	0
316.00	2,124,635	12-2032	40-O1	(6)	68,685	3.24	12-2032	40-O1	(6)	68,685	3.24	0	12-2032	40-O1	(6)	68,685	3.24	0
	217,568,970				6,065,272	2.74				6,065,272	2.74	0				6,065,272	2.74	0
<b>CRAG</b>																		
311.00	36,504,160	12-2026	90-R2	(5)	1,064,746	2.92	12-2026	90-R2	(5)	1,064,746	2.92	0	12-2026	90-R2	(5)	1,064,746	2.92	0
312.00	102,174,077	12-2026	60-L1	(5)	4,461,633	4.37	12-2026	60-L1	(5)	4,461,633	4.37	0	12-2026	60-L1	(5)	4,461,633	4.37	0
314.00	27,213,865	12-2026	55-L1	(6)	1,376,817	3.06	12-2026	55-L1	(6)	1,376,817	3.06	0	12-2026	55-L1	(6)	1,376,817	3.06	0
315.00	16,744,310	12-2026	75-R2.5	(4)	469,117	2.80	12-2026	75-R2.5	(4)	469,117	2.80	0	12-2026	75-R2.5	(4)	469,117	2.80	0
316.00	1,646,012	12-2026	40-O1	(6)	65,454	3.98	12-2026	40-O1	(6)	65,454	3.98	0	12-2026	40-O1	(6)	65,454	3.98	0
	184,232,524				7,436,767	4.04				7,436,767	4.04	0				7,436,767	4.04	0
<b>DAVE JOHNSTON</b>																		
310.20	99,970	12-2023	SQUARE	0	3,180	3.18	12-2023	SQUARE	0	3,180	3.18	0	12-2023	SQUARE	0	3,180	3.18	0
311.00	151,253,467	12-2023	90-R2	(4)	11,342,465	7.50	12-2023	90-R2	(4)	11,342,465	7.50	0	12-2023	90-R2	(4)	11,342,465	7.50	0
312.00	688,471,037	12-2023	60-L1	(4)	52,702,800	7.66	12-2023	60-L1	(4)	52,702,800	7.66	0	12-2023	60-L1	(4)	52,702,800	7.66	0
314.00	98,128,002	12-2023	55-L1	(4)	6,199,802	6.32	12-2023	55-L1	(4)	6,199,802	6.32	0	12-2023	55-L1	(4)	6,199,802	6.32	0
315.00	60,114,417	12-2023	75-R2.5	(3)	4,630,427	7.70	12-2023	75-R2.5	(3)	4,630,427	7.70	0	12-2023	75-R2.5	(3)	4,630,427	7.70	0
316.00	8,382,703	12-2023	40-O1	(4)	644,738	7.69	12-2023	40-O1	(4)	644,738	7.69	0	12-2023	40-O1	(4)	644,738	7.69	0
	1,006,249,648				75,523,382	7.50				75,523,382	7.50	0				75,523,382	7.50	0
<b>GADSBY</b>																		
311.00	15,146,478	12-2022	90-R2	(13)	129,988	0.86	12-2022	90-R2	(13)	129,988	0.86	0	12-2032	120-R1.5	(15)	305,566	2.02	175,578
312.00	37,667,118	12-2022	60-L1	(13)	465,362	1.29	12-2022	60-L1	(13)	465,362	1.29	0	12-2032	60-S0	(13)	837,688	2.22	362,216
314.00	19,044,014	12-2022	55-L1	(13)	2,621,029	2.88	12-2022	55-L1	(13)	2,621,029	2.88	0	12-2032	60-L1	(13)	6,220,029	2.43	156,816
315.00	7,776,019	12-2022	75-R2.5	(13)	262,303	3.37	12-2022	75-R2.5	(13)	262,303	3.37	0	12-2032	75-R2.5	(14)	223,415	2.87	(38,888)
316.00	438,918	12-2022	40-O1	(12)	10,075	2.30	12-2022	40-O1	(12)	10,075	2.30	0	12-2032	40-O1	(13)	13,633	3.17	3,608
	80,072,547				1,193,623	1.49				1,193,623	1.49	0				(2,341,500)	3.17	(2,341,500)
																(498,197)	0.62	(1,691,820)
<b>HAYDEN</b>																		
311.00	17,496,938	12-2023	90-R2	(5)	1,310,288	7.49	12-2023	90-R2	(5)	1,310,288	7.49	0	12-2023	90-R2	(5)	1,310,288	7.49	0
312.00	55,025,073	12-2023	60-L1	(5)	2,541,872	4.62	12-2023	60-L1	(5)	2,541,872	4.62	0	12-2023	60-L1	(5)	2,541,872	4.62	0
314.00	9,132,027	12-2023	55-L1	(5)	515,515	5.65	12-2023	55-L1	(5)	515,515	5.65	0	12-2023	55-L1	(5)	515,515	5.65	0
315.00	2,506,150	12-2023	75-R2.5	(4)	64,895	2.59	12-2023	75-R2.5	(4)	64,895	2.59	0	12-2023	75-R2.5	(4)	64,895	2.59	0
316.00	1,157,787	12-2023	40-O1	(5)	50,475	4.36	12-2023	40-O1	(5)	50,475	4.36	0	12-2023	40-O1	(5)	50,475	4.36	0
	85,317,975				4,483,035	5.25				4,483,035	5.25	0				4,483,035	5.25	0
<b>HUNTER</b>																		
310.20	245,338	12-2029	SQUARE	0	5,982	2.43	12-2029	SQUARE	0	5,982	2.43	0	12-2029	SQUARE	0	5,982	2.43	0
311.00	205,887,040	12-2029	90-R2	(6)	5,841,706	2.84	12-2029	90-R2	(6)	5,841,706	2.84	0	12-2029	90-R2	(6)	5,841,706	2.84	0
312.00	702,626,566	12-2029	60-L1	(5)	30,603,074	4.36	12-2029	60-L1	(5)	30,603,074	4.36	0	12-2029	60-L1	(5)	30,603,074	4.36	0
314.00	222,126,26																	

PACIFICORP

COMPARISON OF ESTIMATED SURVIVOR BASES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION CURVE 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	ORIGINAL COST	FILED UM 1647					Settlement Agreement UM 1647 Order No. 13-347					INCREASE/ (DECREASE)	Settlement Impacts: Idaho, Utah, Washington, and Wyoming					INCREASE/ (DECREASE)	
		RETIREMENT DATE	SURVIVOR CURVE	SALVAGE PERCENT	CALCULATED ANNUAL		RETIREMENT DATE	SURVIVOR CURVE	SALVAGE PERCENT	CALCULATED ANNUAL			RETIREMENT DATE	SURVIVOR CURVE	SALVAGE PERCENT	CALCULATED ANNUAL			
					AMOUNT	RATE				AMOUNT	RATE					AMOUNT	RATE		
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	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	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	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				22,802,864	5.11	0
	<b>TOTAL DEPRECIABLE STEAM PRODUCTION PLANT</b>	<b>6,765,539,385</b>				<b>368,681,923</b>	<b>5.45</b>				<b>368,681,923</b>	<b>5.45</b>	<b>0</b>				<b>367,104,672</b>	<b>5.43</b>	<b>(1,577,251)</b>
310.30	Water Rights																		
	Carbon	865,461																	
	Dave Johnston	9,700,897																	
	Gaskin	8,136																	
	Hunter	24,271,831																	
	Hurlington	1,471,639																	
	JimBridger	171,270																	
	Naughton	691																	
	Wyodak	13,697																	
	TOTAL Account 310.30 Water Rights	36,603,623																	
	<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>6,802,042,908</b>				<b>368,681,923</b>	<b>5.42</b>				<b>368,681,923</b>	<b>5.42</b>	<b>0</b>				<b>367,104,672</b>	<b>5.40</b>	<b>(1,577,251)</b>
	<b>HYDRAULIC PRODUCTION PLANT</b>																		
	<b>ASHTON/ST. ANTHONY</b>																		
330.20	Land Rights	28,700	12-2027	SQUARE	0	801	2.79	12-2027	SQUARE	0	801	2.79	0	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	12-2027	120-R1.5	(2)	39,108	3.33	0
332.00	Reservoirs, Dams and Waterways	12,973,979	12-2027	120-R2	(1)	1,830,162	6.19	12-2027	120-R2	(1)	1,830,162	6.19	0	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	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	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	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	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				1,999,528	5.78	0
	<b>BEAR RIVER</b>																		
330.20	Land Rights	5,879	12-2033	SQUARE	0	81	1.38	12-2033	SQUARE	0	81	1.38	0	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	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	6.31	12-2033	120-R2	(2)	956,665	6.31	0	12-2033	120-R2	(2)	956,665	6.31	0
333.00	Waterwheels, Turbines and Generators	10,837,989	12-2033	90-L1.5	(4)	372,788	3.50	12-2033	90-L1.5	(4)	372,788	3.50	0	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	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	12-2033	75-R0.5	(1)	2,213	2.73	0
336.00	Roads, Railroads and Bridges	684,628	12-2033	120-R1.5	(3)	17,478	2.94	12-2033	120-R1.5	(3)	17,478	2.94	0	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				1,645,740	3.37	0
	<b>BEND</b>																		
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	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	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	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	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	12-2016	75-R0.5	0	514	3.38	0
336.00	Roads, Railroads and Bridges	172	12-2016	120-R1.5	0	0.00	0.00	12-2016	120-R1.5	0	0.00	0.00	0	12-2016	120-R1.5	0	0.00	0.00	0
	TOTAL BEND	1,312,577				123,533	9.41				123,533	9.41	0				123,533	9.41	0
	<b>BIG FORK</b>																		
331.00	Structures and Improvements	603,492	12-2053	120-R1.5	(5)	8,525	1.41	12-2053	120-R1.5	(5)	8,525	1.41	0	12-2053	120-R1.5	(5)	8,525	1.41	0
332.00	Reservoirs, Dams and Waterways	4,691,574	12-2053	120-R2	(4)	60,407	1.29	12-2053	120-R2	(4)	60,407	1.29	0	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	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	12-2053	70-L0	(8)	4,475	1.52	0
335.00	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	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				100,134	1.37	0
	<b>CONDIT</b>																		
330.20	Land Rights																		
330.40	Flood Rights																		
331.00	Structures and Improvements																		
332.00	Reservoirs, Dams and Waterways																		
333.00	Waterwheels, Turbines and Generators																		
334.00	Accessory Electric Equipment																		
335.00	Miscellaneous Power Plant Equipment																		
336.00	Roads, Railroads and Bridges																		
	TOTAL CONDIT																		
	<b>CUTLER</b>																		
330.30	Water Rights	4,818	12-2024	SQUARE	0	150	3.11	12-2024	SQUARE	0	150	3.11	0	12-2024	SQUARE	0	150	3.11	0
330.40	Flood Rights	90,988	12-2024	SQUARE	0	3,031	3.33	12-2024	SQUARE	0	3,031	3.33	0	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	12-2024	120-R1.5	(1)	199,880	5.06	0
332.00	Reservoirs, Dams and Waterways	7,511,388	12-2024	120-R2	(1)	376,502	5.01	12-2024	120-R2	(1)	376,502	5.01	0	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	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	12-2024	70-L0	(2)	184,817		

PACIFICORP

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

ACCOUNT	ORIGINAL COST	FILED UM 1647					Settlement Agreement UM 1647 Order No. 13-347					INCREASE/ (DECREASE)	Settlement Impacts: Idaho, Utah, Washington, and Wyoming					INCREASE/ (DECREASE)							
		RETIREMENT DATE	SURVIVOR CURVE	SALVAGE PERCENT	CALCULATED ANNUAL		RETIREMENT DATE	SURVIVOR CURVE	SALVAGE PERCENT	CALCULATED ANNUAL			RETIREMENT DATE	SURVIVOR CURVE	SALVAGE PERCENT	CALCULATED ANNUAL									
					AMOUNT	RATE				AMOUNT	RATE					AMOUNT	RATE		AMOUNT	RATE					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)-(11)-(6)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)		
<b>KLAMATH RIVER - ACCELERATED</b>																									
330.20 Land Rights	40,941	12-2019	SQUARE	0	2,233	5.45	12-2019	SQUARE	0	2,233	5.45	0	12-2019	SQUARE	0	2,233	5.45	0	12-2019	SQUARE	0	2,233	5.45	0	0
330.40 Flood Rights	1,030	12-2019	SQUARE	0	56	5.44	12-2019	SQUARE	0	56	5.44	0	12-2019	SQUARE	0	56	5.44	0	12-2019	SQUARE	0	56	5.44	0	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	12-2019	SQUARE	0	1,138,372	8.31	0	12-2019	SQUARE	0	1,138,372	8.31	0	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	12-2019	SQUARE	0	2,425,041	7.12	0	12-2019	SQUARE	0	2,425,041	7.12	0	0
333.00 Waterwheels, Turbines and Generators	17,786,162	12-2019	SQUARE	0	1,382,722	7.83	12-2019	SQUARE	0	1,382,722	7.83	0	12-2019	SQUARE	0	1,382,722	7.83	0	12-2019	SQUARE	0	1,382,722	7.83	0	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	12-2019	SQUARE	0	1,491,231	9.29	0	12-2019	SQUARE	0	1,491,231	9.29	0	0
335.00 Miscellaneous Power Plant Equipment	173,987	12-2019	SQUARE	0	11,137	7.48	12-2019	SQUARE	0	11,137	7.48	0	12-2019	SQUARE	0	11,137	7.48	0	12-2019	SQUARE	0	11,137	7.48	0	0
336.00 Roads, Railroads and Bridges	2,547,656	12-2019	SQUARE	0	190,487	7.48	12-2019	SQUARE	0	190,487	7.48	0	12-2019	SQUARE	0	190,487	7.48	0	12-2019	SQUARE	0	190,487	7.48	0	0
TOTAL KLAMATH RIVER ACCELERATED	84,358,546				6,651,279	7.88				6,651,279	7.88	0				6,651,279	7.88	0			6,651,279	7.88	0	0	
<b>LAST CHANCE</b>																									
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	12-2025	120-R1.5	(1)	15,406	3.45	0	12-2025	120-R1.5	(1)	15,406	3.45	0	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	12-2025	120-R2	(1)	38,512	4.03	0	12-2025	120-R2	(1)	38,512	4.03	0	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	12-2025	90-L1.5	(2)	35,563	3.35	0	12-2025	90-L1.5	(2)	35,563	3.35	0	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	12-2025	70-L0	(2)	12,972	5.03	0	12-2025	70-L0	(2)	12,972	5.03	0	0
335.00 Miscellaneous Power Plant Equipment	64,473	12-2025	120-R1.5	(1)	1,995	3.07	12-2025	120-R1.5	(1)	1,995	3.07	0	12-2025	120-R1.5	(1)	1,995	3.07	0	12-2025	120-R1.5	(1)	1,995	3.07	0	0
336.00 Roads, Railroads and Bridges	2,758,428				104,448	3.75				104,448	3.75	0				104,448	3.75	0			104,448	3.75	0	0	
TOTAL LAST CHANCE												0						0						0	
<b>LIFTON</b>																									
330.20 Land Rights	20,759	12-2033	SQUARE	0	389	1.87	12-2033	SQUARE	0	389	1.87	0	12-2033	SQUARE	0	389	1.87	0	12-2033	SQUARE	0	389	1.87	0	0
330.30 Water Rights	24,130	12-2033	SQUARE	0	466	1.93	12-2033	SQUARE	0	466	1.93	0	12-2033	SQUARE	0	466	1.93	0	12-2033	SQUARE	0	466	1.93	0	0
331.00 Structures and Improvements	1,190,300	12-2033	120-R1.5	(4)	33,207	2.80	12-2033	120-R1.5	(4)	33,207	2.80	0	12-2033	120-R1.5	(4)	33,207	2.80	0	12-2033	120-R1.5	(4)	33,207	2.80	0	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	12-2033	120-R2	(3)	260,898	3.17	0	12-2033	120-R2	(3)	260,898	3.17	0	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	12-2033	90-L1.5	(2)	320,003	4.13	0	12-2033	90-L1.5	(2)	320,003	4.13	0	0
334.00 Accessory Electric Equipment	282,695	12-2033	70-L0	(4)	9,884	3.75	12-2033	70-L0	(4)	9,884	3.75	0	12-2033	70-L0	(4)	9,884	3.75	0	12-2033	70-L0	(4)	9,884	3.75	0	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	12-2033	75-R0.5	(2)	85	2.97	0	12-2033	75-R0.5	(2)	85	2.97	0	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	12-2033	120-R1.5	(2)	7,129	3.83	0	12-2033	120-R1.5	(2)	7,129	3.83	0	0
TOTAL LIFTON	17,678,255				632,251	3.58				632,251	3.58	0				632,251	3.58	0			632,251	3.58	0	0	
<b>MERWIN</b>																									
330.20 Land Rights	300,510	12-2058	SQUARE	0	1,517	0.50	12-2058	SQUARE	0	1,517	0.50	0	12-2058	SQUARE	0	1,517	0.50	0	12-2058	SQUARE	0	1,517	0.50	0	0
330.30 Fish/Wildlife	212,280	12-2058	SQUARE	0	1,011	0.48	12-2058	SQUARE	0	1,011	0.48	0	12-2058	SQUARE	0	1,011	0.48	0	12-2058	SQUARE	0	1,011	0.48	0	0
331.00 Structures and Improvements	1,983,889	12-2058	120-R1.5	(4)	54,715	2.11	12-2058	120-R1.5	(4)	54,715	2.11	0	12-2058	120-R1.5	(4)	54,715	2.11	0	12-2058	120-R1.5	(4)	54,715	2.11	0	0
332.00 Reservoirs, Dams and Waterways	24,115,999	12-2058	120-R2	(6)	442,208	1.83	12-2058	120-R2	(6)	442,208	1.83	0	12-2058	120-R2	(6)	442,208	1.83	0	12-2058	120-R2	(6)	442,208	1.83	0	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	12-2058	90-L1.5	(16)	111,834	1.44	0	12-2058	90-L1.5	(16)	111,834	1.44	0	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	12-2058	70-L0	(8)	232,550	2.34	0	12-2058	70-L0	(8)	232,550	2.34	0	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	12-2058	75-R0.5	(3)	3,250	2.07	0	12-2058	75-R0.5	(3)	3,250	2.07	0	0
336.00 Roads, Railroads and Bridges	21,389,531	12-2058	120-R1.5	(5)	34,563	1.62	12-2058	120-R1.5	(5)	34,563	1.62	0	12-2058	120-R1.5	(5)	34,563	1.62	0	12-2058	120-R1.5	(5)	34,563	1.62	0	0
TOTAL MERWIN	138,992,217				2,820,922	2.03				2,820,922	2.03	0				2,820,922	2.03	0			2,820,922	2.03	0	0	
<b>NORTH LUMPQUA</b>																									
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	12-2038	120-R1.5	(2)	4,078,878	3.82	0	12-2038	120-R1.5	(2)	4,078,878	3.82	0	0
332.00 Reservoirs, Dams and Waterways	119,045,033	12-2038	120-R2	(2)	3,452,056	2.90	12-2038	120-R2	(2)	3,452,056	2.90	0	12-2038	120-R2	(2)	3,452,056	2.90	0	12-2038	120-R2	(2)	3,452,056	2.90	0	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	12-2038	90-L1.5	(4)	780,725	3.27	0	12-2038	90-L1.5	(4)	780,725	3.27	0	0
334.00 Accessory Electric Equipment	15,581,671	12-2038	70-L0	(4)	683,644	3.75	12-2038	70-L0	(4)	683,644	3.75	0	12-2038	70-L0	(4)	683,644	3.75	0	12-2038	70-L0	(4)	683,644	3.75	0	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	12-2038	75-R0.5	(2)	21,552	3.05	0	12-2038	75-R0.5	(2)	21,552	3.05	0	0
336.00 Roads, Railroads and Bridges	6,806,373	12-2038	120-R1.5	(3)	185,663	2.73	12-2038	120-R1.5	(3)	185,663	2.73	0	12-2038	120-R1.5	(3)	185,663	2.73	0	12-2038	120-R1.5	(3)	185,663	2.73	0	0
TOTAL NORTH LUMPQUA	272,901,522				9,102,718	3.34				9,102,718	3.34	0				9,102,718	3.34	0			9,102,718	3.34	0	0	
<b>OLMSTED</b>																									
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	12-2016	120-R1.5	(1)	11,250	5.97	0	12-2016	120-R1.5	(1)	11,250	5.97	0	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	12-2016	70-L0	(0)	2,621	9.28	0	12-2016	70-L0	(0)	2,621			

PACIFICORP

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

ACCOUNT	ORIGINAL COST	FILED UM 1647					Settlement Agreement UM 1647					INCREASE/ (DECREASE)	Settlement Impacts: Idaho, Utah, Washington, and Wyoming					INCREASE/ (DECREASE)							
		RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL			RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL									
					AMOUNT	RATE				AMOUNT	RATE					AMOUNT	RATE		AMOUNT	RATE					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)		
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	12-2058	120-R1.5	(4)	1,564,703	2.26	0	12-2058	120-R1.5	(4)	1,564,703	2.26	0	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	12-2058	120-R2	(7)	717,022	1.40	0	12-2058	120-R2	(7)	717,022	1.40	0	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	12-2058	90-L1.5	(16)	192,004	1.63	0	12-2058	90-L1.5	(16)	192,004	1.63	0	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	12-2058	70-L0	(8)	100,223	2.29	0	12-2058	70-L0	(8)	100,223	2.29	0	0
335.00 Miscellaneous Power Plant Equipment	408,190	12-2058	75-R0.5	(5)	5,991	1.46	12-2058	75-R0.5	(5)	5,991	1.46	0	12-2058	75-R0.5	(5)	5,991	1.46	0	12-2058	75-R0.5	(5)	5,991	1.46	0	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	12-2058	120-R1.5	(5)	19,983	1.98	0	12-2058	120-R1.5	(5)	19,983	1.98	0	0
TOTAL SWIFT	144,206,966				2,654,482	1.84				2,654,482	1.84	0				2,654,482	1.84	0				2,654,482	1.84	0	0
<b>VIVA NAUGHTON</b>																									
331.00 Structures and Improvements	491,422	12-2040	120-R1.5	(3)	8,615	2.15	12-2040	120-R1.5	(3)	8,615	2.15	0	12-2040	120-R1.5	(3)	8,615	2.15	0	12-2040	120-R1.5	(3)	8,615	2.15	0	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	12-2040	120-R2	(2)	2,101	2.04	0	12-2040	120-R2	(2)	2,101	2.04	0	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	12-2040	90-L1.5	(7)	11,188	2.26	0	12-2040	90-L1.5	(7)	11,188	2.26	0	0
334.00 Accessory Electric Equipment	166,341	12-2040	70-L0	(6)	4,369	2.63	12-2040	70-L0	(6)	4,369	2.63	0	12-2040	70-L0	(6)	4,369	2.63	0	12-2040	70-L0	(6)	4,369	2.63	0	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	12-2040	75-R0.5	(2)	466	2.29	0	12-2040	75-R0.5	(2)	466	2.29	0	0
TOTAL VIVA NAUGHTON	1,185,257				26,738	2.26				26,738	2.26	0				26,738	2.26	0				26,738	2.26	0	0
<b>WALLOWA FALLS</b>																									
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	12-2016	120-R1.5	0	4,925	4.41	0	12-2016	120-R1.5	0	4,925	4.41	0	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	12-2016	120-R2	0	39,745	4.39	0	12-2016	120-R2	0	39,745	4.39	0	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	12-2016	90-L1.5	0	9,506	9.10	0	12-2016	90-L1.5	0	9,506	9.10	0	0
334.00 Accessory Electric Equipment	1,369,950	12-2016	70-L0	0	68,319	4.89	12-2016	70-L0	0	68,319	4.89	0	12-2016	70-L0	0	68,319	4.89	0	12-2016	70-L0	0	68,319	4.89	0	0
336.00 Roads, Railroads and Bridges	309,736	12-2016	120-R1.5	0	14,744	4.76	12-2016	120-R1.5	0	14,744	4.76	0	12-2016	120-R1.5	0	14,744	4.76	0	12-2016	120-R1.5	0	14,744	4.76	0	0
TOTAL WALLOWA FALLS	2,802,170				137,239	4.90				137,239	4.90	0				137,239	4.90	0				137,239	4.90	0	0
<b>WEBER</b>																									
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	12-2020	120-R1.5	(1)	12,992	3.55	0	12-2020	120-R1.5	(1)	12,992	3.55	0	0
332.00 Reservoirs, Dams and Waterways	1,349,377	12-2020	120-R2	(1)	52,881	3.99	12-2020	120-R2	(1)	52,881	3.99	0	12-2020	120-R2	(1)	52,881	3.99	0	12-2020	120-R2	(1)	52,881	3.99	0	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	12-2020	90-L1.5	(1)	37,139	4.14	0	12-2020	90-L1.5	(1)	37,139	4.14	0	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	12-2020	70-L0	(1)	24,445	9.75	0	12-2020	70-L0	(1)	24,445	9.75	0	0
335.00 Miscellaneous Power Plant Equipment	21,982	12-2020	75-R0.5	0	871	3.97	12-2020	75-R0.5	0	871	3.97	0	12-2020	75-R0.5	0	871	3.97	0	12-2020	75-R0.5	0	871	3.97	0	0
336.00 Roads, Railroads and Bridges	39,636	12-2020	120-R1.5	(1)	1,729	4.36	12-2020	120-R1.5	(1)	1,729	4.36	0	12-2020	120-R1.5	(1)	1,729	4.36	0	12-2020	120-R1.5	(1)	1,729	4.36	0	0
TOTAL WEBER	2,924,904				129,857	4.44				129,857	4.44	0				129,857	4.44	0				129,857	4.44	0	0
<b>YALE</b>																									
330.20 Land Rights	761,580	12-2058	SQUARE	0	6,242	0.82	12-2058	SQUARE	0	6,242	0.82	0	12-2058	SQUARE	0	6,242	0.82	0	12-2058	SQUARE	0	6,242	0.82	0	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	12-2058	120-R1.5	(6)	122,411	1.60	0	12-2058	120-R1.5	(6)	122,411	1.60	0	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	12-2058	120-R2	(8)	515,384	1.40	0	12-2058	120-R2	(8)	515,384	1.40	0	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	12-2058	90-L1.5	(15)	177,242	1.68	0	12-2058	90-L1.5	(15)	177,242	1.68	0	0
334.00 Generators	3,521,676	12-2058	70-L0	(9)	75,366	2.14	12-2058	70-L0	(9)	75,366	2.14	0	12-2058	70-L0	(9)	75,366	2.14	0	12-2058	70-L0	(9)	75,366	2.14	0	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	12-2058	75-R0.5	(5)	7,484	1.40	0	12-2058	75-R0.5	(5)	7,484	1.40	0	0
336.00 Roads, Railroads and Bridges	1,433,037	12-2058	120-R1.5	(5)	25,225	1.74	12-2058	120-R1.5	(5)	25,225	1.74	0	12-2058	120-R1.5	(5)	25,225	1.74	0	12-2058	120-R1.5	(5)	25,225	1.74	0	0
TOTAL YALE	61,168,041				929,354	1.52				929,354	1.52	0				929,354	1.52	0				929,354	1.52	0	0
<b>HYDRO DECOMMISSIONING RESERVE</b>																									
					a	1,770,617				a	1,770,617					a	1,770,617					a	1,770,617		0
<b>TOTAL HYDRAULIC PRODUCTION</b>	<b>938,122,143</b>				<b>33,948,744</b>	<b>3.62</b>				<b>33,948,744</b>	<b>3.62</b>	<b>0</b>				<b>33,948,744</b>	<b>3.62</b>	<b>0</b>				<b>33,948,744</b>	<b>3.62</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>																									
<b>CHEHALIS</b>																									
341.00 Structures and Improvements	23,282,468	12-2043	70-S2.5	(4)	618,676	2.68	12-2043	70-S2.5	(4)	624,912	2.69	6,236	12-2043	70-S2.5	(3)	617,223	2.65	(7,689)	12-2043	70-S2.5	(3)	617,223	2.65	(7,689)	0
342.00 Fuel Holders, Producers and Accessories	1,586,175	12-2043	50-R2	(3)	45,694	2.86	12-2043	50-R2	(3)	46,173	2.91	479	12-2043	50-R2	(2)	45,600	2.87	(573)	12-2043	50-R2	(2)	45,600	2.87	(573)	0
343.00 Prime Movers	191,480,138	12-2043	40-R1	(5)	6,033,214	3.40	12-2043	40-R2	(5)	5,899,861	3.08	(603,353)	12-2043	40-R2.5	(4)	5,829,987	3.04	(69,874)	12-2043	40-R2.5	(4)	5,829,987	3.04	(69,874)	0
344.00 Generators	82,209,666	12-2043	50-R3	(4)	2,401,641	2.94	12-2043	50-R2	(4)	2,445,606	2.92	26,965	12-2043	50-R2	(4)	2,416,032	2.91	(29,794)	12-2043	50-R2	(4)	2,416,032	2.91	(29,794)	0
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)	12-2043	70-R3	(3)	1,053,545	2.69	(2,191)	12-2043	70-R3	(3)	1,053,545	2.69	(2,191)	0
346.00 Miscellaneous Power Plant Equipment	3,236,617	12-2043	60-R3	(4)	88,122	2.72	12-2043	60-R3	(1)	86,253	2.67	(1,869)	12-2043	60-R3	(1)	86,111	2.66	(182)	12-2043	60					

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 CURVE (2)	FILED UM 1647					Settlement Agreement UM 1647 Order No. 13-347					INCREASE/ (DECREASE) (13)-(11)-(6)	Settlement Impacts: Idaho, Utah, Washington, and Wyoming					INCREASE/ (DECREASE) (13)-(11)-(6)
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	SALVAGE PERCENT (5)	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	SALVAGE PERCENT (10)	CALCULATED ANNUAL			PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	SALVAGE PERCENT (10)	CALCULATED ANNUAL		
					ACCURAL AMOUNT (6)	ACCURAL RATE (7)				ACCURAL AMOUNT (11)	ACCURAL RATE (12)					ACCURAL AMOUNT (11)	ACCURAL RATE (12)	
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	12-2038	70-R1	(1)	325,662	3.53	(12)
341.00 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	12-2038	60-R2.5	(1)	14,724,528	3.37	(638)
344.00 Generators	13,518,308	12-2037	60-R2.5	(1)	456,068	3.37	12-2037	60-R2.5	(1)	456,068	3.37	0	12-2037	60-R2.5	(1)	456,048	3.37	(20)
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	12-2038	60-R3	(1)	969,141	3.34	(1,042)
346.00 Miscellaneous Power Plant Equipment	1,156,180	12-2038	60-R3	0	37,670	3.28	12-2038	60-R3	0	37,670	3.28	0	12-2038	60-R3	0	37,669	3.28	(1)
TOTAL GLENROCK - WIND	489,781,168				16,524,711	3.37				16,524,711	3.37	0				16,513,348	3.30	(11,363)
<b>GOODNOE HILLS - WIND</b>																		
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	12-2038	70-R1	(1)	185,414	3.44	(10)
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	12-2038	60-R2.5	(1)	5,349,265	3.30	(278)
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	12-2038	60-R2.5	(1)	148,381	3.31	(8)
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	12-2038	60-R3	(1)	312,750	3.24	(3,459)
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	12-2038	60-R3	0	5,519	3.21	(1)
TOTAL GOODNOE HILLS - WIND	181,819,745				6,005,085	3.30				6,005,085	3.30	0				6,001,323	3.30	(3,766)
<b>HIGH PLAINS / MCFADDEN - WIND</b>																		
341.00 Structures and Improvements	2,993,835	12-2038	70-R1	(1)	185,424	3.44	12-2038	70-R1	(1)	185,424	3.44	0	12-2038	70-R1	(1)	185,414	3.44	(10)
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	12-2038	60-R2.5	(1)	5,349,265	3.30	(278)
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	12-2039	60-R2.5	(1)	230,125	3.32	(8)
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	12-2039	60-R3	(1)	476,832	3.23	(5,047)
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	12-2039	60-R3	0	3,672	3.23	(0)
TOTAL HIGH PLAINS / MCFADDEN - WIND	276,166,773				9,132,619	3.32				9,132,619	3.32	0				9,126,962	3.32	(5,657)
<b>LEANING JUMPER - WIND</b>																		
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	12-2036	70-R1	(1)	166,335	3.39	(14)
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	12-2036	60-R2.5	(1)	5,067,499	3.25	(464)
344.00 Generators	5,435,823	12-2036	60-R2.5	(1)	178,317	3.28	12-2036	60-R2.5	(1)	178,317	3.28	0	12-2036	60-R2.5	(1)	178,222	3.28	(95)
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	12-2036	60-R3	(1)	292,779	3.23	(26)
346.00 Miscellaneous Power Plant Equipment	80,841	12-2036	60-R3	(1)	2,588	3.20	12-2036	60-R3	(1)	2,588	3.20	0	12-2036	60-R3	(1)	2,559	3.16	(29)
TOTAL LEANING JUMPER - WIND	175,340,523				5,707,923	3.28				5,707,923	3.28	0				5,707,385	3.26	(538)
<b>MARENGO - WIND</b>																		
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	12-2037	70-R1	(1)	350,860	3.47	(22)
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	12-2037	60-R2.5	(1)	10,827,307	3.32	(705)
344.00 Generators	9,332,548	12-2037	60-R2.5	(1)	309,812	3.32	12-2037	60-R2.5	(1)	309,812	3.32	0	12-2037	60-R2.5	(1)	309,590	3.32	(22)
345.00 Accessory Electric Equipment	19,686,084	12-2037	60-R3	(1)	644,248	3.27	12-2037	60-R3	(1)	644,248	3.27	0	12-2037	60-R3	(1)	644,206	3.27	(42)
346.00 Miscellaneous Power Plant Equipment	336,783	12-2037	60-R3	(1)	11,071	3.29	12-2037	60-R3	(1)	11,071	3.29	0	12-2037	60-R3	(1)	10,949	3.25	(122)
TOTAL MARENGO - WIND	366,052,709				12,143,825	3.32				12,143,825	3.32	0				12,142,912	3.32	(913)
<b>SEVEN MILE HILL - WIND</b>																		
341.00 Structures and Improvements	5,928,426	12-2038	70-R1	(1)	204,828	3.48	12-2038	70-R1	(1)	204,828	3.48	0	12-2038	70-R1	(1)	204,817	3.48	(11)
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	12-2038	60-R2.5	(1)	7,079,962	3.29	(370)
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	12-2038	60-R2.5	(1)	216,524	3.29	(12)
345.00 Accessory Electric Equipment	13,203,183	12-2038	60-R3	(1)	423,576	3.25	12-2038	60-R3	(1)	423,576	3.25	0	12-2038	60-R3	(1)	424,673	3.22	(4,709)
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	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				7,942,812	3.29	(5,096)
<b>SOLAR GENERATING</b>																		
344.00 Generators - Atlantic City	5,546	12-2027	SQUARE	0	228	4.11	12-2027	SQUARE	0	228	4.11	0	12-2027	SQUARE	0	228	4.11	0
344.00 Generators - Canyon Lands	38,389	12-2014	SQUARE	0	0.00	0.00	12-2014	SQUARE	0	0.00	0.00	0	12-2014	SQUARE	0	0.00	0.00	0
344.00 Generators - Green River	55,087	12-2014	SQUARE	0	0.00	0.00	12-2014	SQUARE	0	0.00	0.00	0	12-2014	SQUARE	0	0.00	0.00	0
344.00 Generators - Oregon High Desert	55,680	12-2015	50-R2	0	0.15	0.15	12-2015	50-R2	0	0.15	0.15	0	12-2015	50-R2	0	0.15	0.15	0
TOTAL SOLAR GENERATING	152,702				228	0.15				228	0.15	0				228	0.15	0
<b>MOBILE GENERATORS</b>																		
344.00 East Side Mobile Generator	834,510		50-R2	(5)	13,363	1.60		50-R2	(5)	13,363	1.60	0		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		50-R2	(5)	15,200	1.80	0
TOTAL MOBILE GENERATORS	1,679,715				28,563	1.70				28,563	1.70	0				28,563	1.70	0
<b>TOTAL DEPRECIABLE OTHER PRODUCTION</b>																		
340.30 Water Rights - Lakeside	3,313,643,450				108,929,265	3.29				106,672,780	3.22	(2,256,465)				106,320,281	3.21	(352,499)
340.30 Water Rights - Cuman Creek	14,529,040																	
340.30 Water Rights - Cuman Creek	2,891,146																	
TOTAL OTHER PRODUCTION	3,331,063,636				108,929,265					106,672,780		(2,256,465)				106,320,281		(352,499)
<b>TOTAL PRODUCTION PLANT</b>																		
	11,071,228,687				511,559,932	4.14				509,203,447	4.60	(2,356,485)				507,373,697	4.58	(1,829,750)
<b>TRANSMISSION PLANT</b>																		
350.20 Rights-of-Way	144,659,965	75-R4	0	1,834,089	1.27	75-R4	0	1,817,398	1.28	(16,691)	75-R4	0	1,837,176	1.27	18,778	1.27	(19,778)	
350.20 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)	75-R2.5	(10)	2,326,626	1.42	16,659	1.42	(16,659)	
353.00 Station Equipment	1,889,580,073	57-S0	(5)	33,616,992	1.79	57-S0	(5)	33,171,050	1.76	(445,942)	57-S0	(5)	32,878,693	1.74	(242,357)	1.74	(292,357)	
353.70 Supervisory Equipment	52,212,558	29-R2	0	582,673	3.94	29-R2	0	582,673	3.94	(0)	29-R2	0	582,673	3.94	(0)	3.94	(0)	
354.00 Towers and Fixtures	1,223,124,578	68-R4	(10)	19,136,791	1.56	68-R4	(10)	19,011,373	1.55	(125,418)	68-R4	(10)	18,713,809	1.53	(297,564)	1.53	(297,564)	
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)	60-R2	(40)	15,947,732	2.18	60,331	2.18	(60,331)	
355.00 Overhead Conductors and Devices	1,087,035,004	60-R3	(30)	21,827,222	2.01	60-R3	(30)	20,628,831	1.90	(1,198,391)	60-R3	(30)	20,443,786	1.88	(185,045)	1.88	(185,045)	
357.00 Underground Conduit	3,235,730	60-R2	0</															

PACIFICORP

COMPARISON OF ESTIMATED SURVIVOR BASES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES CURVED 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)	Settlement Impacts: Idaho, Utah, Washington, and Wyoming					INCREASE/ (DECREASE) (13)-(11)-(6)
		RETIREMENT DATE (3)	SURVIVOR CURVE (4)	SALVAGE PERCENT (5)	CALCULATED ANNUAL NET DEPRECIATION		RETIREMENT DATE (6)	SURVIVOR CURVE (7)	SALVAGE PERCENT (8)	CALCULATED ANNUAL NET DEPRECIATION			RETIREMENT DATE (9)	SURVIVOR CURVE (10)	SALVAGE PERCENT (11)	CALCULATED ANNUAL NET DEPRECIATION		
					AMOUNT (10)	RATE (11)				AMOUNT (12)	RATE (13)					AMOUNT (14)	RATE (15)	
<b>TOTAL WASHINGTON - DISTRIBUTION</b>	<b>414,312,516</b>				<b>11,646,261</b>	<b>2.81</b>			<b>11,646,261</b>	<b>2.81</b>			<b>11,633,887</b>	<b>2.81</b>		<b>(12,374)</b>		
<b>WYOMING - DISTRIBUTION*</b>																		
360.20 Rights-of-Way	4,886,010		50-R4	0	88,625	1.81		50-R4	0	88,625	1.81	0	50-R4	0	97,232	1.99	8,607	
361.00 Structures and Improvements	11,983,796		60-R2.5	(10)	211,734	1.77		60-R2.5	(10)	211,734	1.77	0	60-R2.5	(10)	219,303	1.83	7,569	
362.00 Station Equipment	121,994,966		55-R1	(10)	2,277,096	1.89		55-R1	(10)	2,277,096	1.89	0	55-R1	(10)	2,427,700	1.99	150,604	
362.70 Supervisory Equipment	155,871,014		20-R3	(100)	11,289	0.82		20-R3	(100)	11,289	0.82	0	50-R1	(100)	5,421,253	3.99	5,410,000	
364.00 Poles, Towers and Fixtures	104,873,984		57-R0.5	(40)	2,416,729	2.30		57-R0.5	(40)	2,416,729	2.30	0	57-R0.5	(40)	2,569,413	2.45	152,684	
365.00 Underground Conductors and Devices	21,626,215		42-R3	(40)	698,360	3.15		42-R3	(40)	698,360	3.15	0	42-R3	(40)	724,630	3.32	36,270	
367.00 Underground Conductors and Devices	53,643,995		46-R4	(35)	1,651,910	3.08		46-R4	(35)	1,651,910	3.08	0	46-R4	(35)	1,797,044	3.35	145,134	
368.00 Line Transformers	103,475,505		39-R1	(25)	3,105,505	3.00		39-R1	(25)	3,105,505	3.00	0	39-R1	(25)	3,300,869	3.19	195,364	
369.00 Overhead Services	16,604,433		60-R1.5	(25)	329,037	1.98		60-R1.5	(25)	329,037	1.98	0	60-R1.5	(25)	345,372	2.06	16,335	
369.20 Underground Services	35,328,131		45-S5	(50)	1,258,829	3.56		45-S5	(50)	1,258,829	3.56	0	45-S5	(50)	960,825	2.72	(297,004)	
370.00 Meters	14,237,365		25-S5	(2)	562,817	3.95		25-S5	(2)	562,817	3.95	0	25-S5	(2)	575,190	4.04	12,373	
371.00 Installations on Customer Premises	9,003,099		25-O1	(60)	36,873	4.61		25-O1	(60)	36,873	4.61	0	25-O1	(60)	48,837	6.10	11,964	
373.00 Street Lighting and Signal Systems	10,144,232		50-R0.5	(45)	277,856	2.74		50-R0.5	(45)	277,856	2.74	0	50-R0.5	(45)	293,168	2.89	15,312	
Reserve Amortization																		
<b>TOTAL WYOMING - DISTRIBUTION</b>	<b>635,669,345</b>				<b>18,062,124</b>	<b>2.84</b>			<b>18,062,124</b>	<b>2.84</b>			<b>17,935,751</b>	<b>2.83</b>		<b>(2,077,204)</b>		
<b>CALIFORNIA - DISTRIBUTION</b>																		
360.20 Rights-of-Way	913,240		60-R4	0	9,991	1.09		60-R4	0	9,991	1.09	0	60-R4	0	9,934	1.09	(57)	
361.00 Structures and Improvements	4,018,544		55-R2.5	(5)	75,094	1.87		55-R2.5	(5)	75,094	1.87	0	55-R2.5	(5)	75,059	1.87	(35)	
362.00 Station Equipment	22,591,925		50-R1	(25)	545,430	2.43		50-R1	(25)	545,430	2.43	0	50-R1	(25)	551,091	2.44	5,661	
362.70 Supervisory Equipment	59,570,760		55-R1	(100)	2,071,980	3.48		55-R1	(100)	2,071,980	3.48	0	55-R1	(100)	2,070,945	3.48	(1,015)	
364.00 Poles, Towers and Fixtures	35,097,115		55-R1	(70)	867,899	2.47		55-R1	(70)	867,899	2.47	0	55-R1	(70)	867,364	2.47	(535)	
365.00 Underground Conductors and Devices	16,293,670		55-R4	(245)	399,984	2.45		55-R4	(245)	399,984	2.45	0	55-R4	(245)	399,618	2.45	(366)	
367.00 Underground Conductors and Devices	17,557,210		50-R3	(35)	440,566	2.51		50-R3	(35)	440,566	2.51	0	50-R3	(35)	440,112	2.51	(454)	
368.00 Line Transformers	48,647,456		55-R2	(35)	1,108,146	2.27		55-R2	(35)	1,108,146	2.27	0	55-R2	(35)	1,108,234	2.27	(87)	
368.10 Overhead Services	8,444,025		55-R1	(30)	193,811	2.29		55-R1	(30)	193,811	2.29	0	55-R1	(30)	193,506	2.29	(305)	
369.20 Underground Services	14,535,263		60-R4	(40)	325,843	2.34		60-R4	(40)	325,843	2.34	0	60-R4	(40)	325,459	2.34	(384)	
370.00 Meters	2,070,951		20-S2.5	(41)	2,070,951	3.48		20-S2.5	(41)	2,070,951	3.48	0	20-S2.5	(41)	2,070,951	3.48	(0)	
371.00 Installations on Customer Premises	238,698		25-L0	(50)	12,715	5.23		25-L0	(50)	12,715	5.23	0	25-L0	(50)	12,689	5.22	(26)	
373.00 Street Lighting and Signal Systems	633,863		35-L0	(30)	33,862	3.52		35-L0	(30)	33,862	3.52	0	35-L0	(30)	33,206	3.52	(656)	
<b>TOTAL CALIFORNIA - DISTRIBUTION</b>	<b>231,412,734</b>				<b>6,171,348</b>	<b>2.67</b>			<b>6,171,348</b>	<b>2.67</b>			<b>6,172,487</b>	<b>2.67</b>		<b>1,141</b>		
<b>UTAH - DISTRIBUTION*</b>																		
360.20 Rights-of-Way	11,528,103		60-R4	0	180,969	1.57		60-R4	0	180,969	1.57	0	60-R4	0	191,367	1.66	10,398	
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	60-S0.5	0	750,279	1.66	32,725	
362.00 Station Equipment	438,538,895		47-R0.5	(10)	9,662,255	2.23		47-R0.5	(10)	9,662,255	2.23	0	47-R0.5	(10)	10,264,150	2.34	601,895	
362.70 Supervisory Equipment	167,882,772		25-R3	0	167,882	3.10		25-R3	0	167,882	3.10	0	25-R3	0	167,882	3.10	(0)	
364.00 Poles, Towers and Fixtures	226,423,196		50-R0.5	(80)	11,803,542	3.29		50-R0.5	(80)	11,803,542	3.29	0	50-R0.5	(80)	12,876,712	3.59	1,073,170	
365.00 Underground Conductors and Devices	463,573,612		52-R0.5	(45)	5,707,031	2.53		52-R0.5	(45)	5,707,031	2.53	0	52-R0.5	(45)	6,266,766	2.78	559,734	
366.00 Line Transformers	182,711,462		60-R2	(50)	4,319,935	2.36		60-R2	(50)	4,319,935	2.36	0	60-R2	(50)	4,549,515	2.49	229,580	
367.00 Underground Conductors and Devices	11,252,322		50-R2	(25)	11,252,322	2.33		50-R2	(25)	11,252,322	2.33	0	50-R2	(25)	12,040,963	2.49	788,641	
368.00 Line Transformers	444,250,700		45-R0.5	(5)	8,492,048	2.14		45-R0.5	(5)	8,492,048	2.14	0	45-R0.5	(5)	10,351,274	2.33	1,859,226	
369.00 Services	235,599,099		55-S5	(25)	5,092,421	2.16		55-S5	(25)	5,092,421	2.16	0	55-S5	(25)	5,348,100	2.27	255,679	
370.00 Meters	70,863,613		25-S5	(2)	2,311,644	3.29		25-S5	(2)	2,311,644	3.29	0	25-S5	(2)	2,763,881	3.69	452,237	
371.00 Installations on Customer Premises	4,088,553		25-L0	(60)	236,082	5.77		25-L0	(60)	236,082	5.77	0	25-L0	(60)	280,441	6.27	24,359	
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	25-R0.5	(20)	1,151,431	4.78	85,689	
Reserve Amortization																		
<b>TOTAL UTAH - DISTRIBUTION</b>	<b>2,524,656,040</b>				<b>62,029,227</b>	<b>2.46</b>			<b>62,029,227</b>	<b>2.46</b>			<b>63,109,549</b>	<b>2.47</b>		<b>(23,109,549)</b>		
<b>IDAHO - DISTRIBUTION*</b>																		
360.20 Rights-of-Way	1,082,908		50-R4	0	17,785	1.64		50-R4	0	17,785	1.64	0	50-R4	0	21,550	1.99	3,765	
361.00 Structures and Improvements	2,143,267		60-R2	0	31,937	1.49		60-R2	0	31,937	1.49	0	60-R2	0	35,563	1.86	3,646	
362.00 Station Equipment	28,956,048		50-R1	(20)	484,956	1.69		50-R1	(20)	484,956	1.69	0	50-R1	(20)	577,001	1.99	92,045	
362.70 Supervisory Equipment	25,393,178		25-R3	0	6,392	1.74		25-R3	0	6,392	1.74	0	25-R3	0	6,392	1.74	(0)	
364.00 Poles, Towers and Fixtures	37,176,502		50-R0.5	(30)	741,962	2.00		50-R0.5	(30)	741,962	2.00	0	50-R0.5	(30)	825,695	2.49	83,733	
365.00 Underground Conductors and Devices	9,131,626		60-R2	(40)	195,865	2.14		60-R2	(40)	195,865	2.14	0	60-R2	(40)	212,767	2.33	16,902	
366.00 Line Transformers	32,709,806		50-R2	(15)	520,461	2.02		50-R2	(15)	520,461	2.02	0	50-R2	(15)	568,755	2.29	48,294	
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	45-R0.5	(5)	1,661,348	2.33	251,501	
369.00 Services	31,769,339		55-S5	(25)	661,748	2.08		55-S5	(25)	661,748	2.08	0	55-S5	(25)	721,164	2.27	59,416	
370.00 Meters	13,535,784		25-S5	(3)	288,690	2.13		25-S5	(3)	288,690	2.13	0	25-S5	(3)	304,663	2.35	25,973	
371.00 Installations on Customer Premises	156,566		25-L0	(45)	7,544	4.82		25-L0	(45)	7,544	4.82	0	25-L0	(45)	9,034	5.77	1,490	
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	25-R0.5	(20)	27,995	4.78	4,374	
Reserve Amortization																		
<b>TOTAL IDAHO - DISTRIBUTION</b>	<b>297,471,473</b>				<b>6,759,630</b>	<b>2.27</b>			<b>6,759,630</b>	<b>2.27</b>			<b>5,531,027</b>	<b>1.86</b>		<b>(1,228,603)</b>		
<b>TOTAL DISTRIBUTION PLANT</b>	<b>5,803,755,206</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

ACCOUNT (1)	ORIGINAL COST (2)	FILED UM 1647					Settlement Agreement UM 1647 Order No. 13-347					INCREASE/ (DECREASE) (13)-(11)-(6)	Settlement Impacts: Idaho, Utah, Washington, and Wyoming					INCREASE/ (DECREASE) (13)-(11)-(6)
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE (6)	SURVIVOR CURVE (7)	NET SALVAGE PERCENT (8)	CALCULATED ANNUAL			PROBABLE RETIREMENT DATE (9)	SURVIVOR CURVE (10)	NET SALVAGE PERCENT (11)	CALCULATED ANNUAL		
					AMOUNT (10)	RATE (11)				AMOUNT (12)	RATE (13)					AMOUNT (14)	RATE (15)	
392.30 Aircraft	3,076,269		10-SQ	64	105,347	3.42	10-SQ	64	105,347	3.42	0	10-SQ	64	77,214	2.51	(28,133)		
392.05 Transportation Equipment - Medium Trucks	2,035,219		16-L2	10	1,145,987	5.59	16-L2	10	1,145,987	5.59	0	16-L2	10	935,694	4.56	(210,373)		
392.09 Transportation Equipment - Trailers	6,598,150		28-S1	25	171,582	2.60	28-S1	25	171,582	2.60	0	34-L2	25	126,025	1.91	(45,557)		
396.03 Light Power Operated Equipment	5,481,398		9-L3	10	540,516	9.86	9-L3	10	540,516	9.86	0	9-L3	10	443,993	8.10	(96,523)		
396.07 Heavy Power Operated Equipment	51,442,373		14-L0.5	15	3,139,793	6.10	14-L0.5	15	3,139,793	6.10	0	14-L0.5	15	2,737,343	5.36	(392,450)		
<b>TOTAL UTAH - GENERAL</b>	<b>189,292,777</b>				<b>7,884,851</b>	<b>4.17</b>			<b>7,884,851</b>	<b>4.17</b>	<b>0</b>			<b>6,390,134</b>	<b>3.38</b>	<b>(1,494,717)</b>		
<b>IDAHO - GENERAL*</b>																		
389.20 Land Rights	4,733		55-R3	0	81	1.71	55-R3	0	81	1.71	0	55-R3	0	55	1.17	(26)		
390.00 Structures and Improvements	12,569,630		55-R3	(5)	233,814	1.86	55-R3	(5)	233,814	1.86	0	58-R1	(5)	207,402	1.65	(26,412)		
392.01 Transportation Equipment - Light Trucks and Vans	2,237,568		12-S2	10	159,107	7.11	12-S2	10	159,107	7.11	0	12-S2	10	95,795	4.29	(63,322)		
392.05 Transportation Equipment - Medium Trucks	2,825,329		15-L2	15	161,962	5.73	15-L2	15	161,962	5.73	0	15-L2	15	122,619	4.34	(39,343)		
392.09 Transportation Equipment - Trailers	943,295		33-L2	10	25,712	2.73	33-L2	10	25,712	2.73	0	34-L2	10	21,507	2.29	(4,205)		
396.03 Light Power Operated Equipment	1,634,006		8-R2	10	198,713	12.94	8-R2	10	198,713	12.94	0	8-L3	10	125,328	7.67	(71,385)		
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	18-L0.5	25	274,082	3.73	(12,541)		
<b>TOTAL IDAHO - GENERAL</b>	<b>27,953,292</b>				<b>1,064,012</b>	<b>3.86</b>			<b>1,064,012</b>	<b>3.86</b>	<b>0</b>			<b>646,779</b>	<b>3.07</b>	<b>(217,233)</b>		
<b>AZ, CO, MT, ETC. - GENERAL</b>																		
390.00 Structures and Improvements	374,091		45-R2	0	5,647	1.51	45-R2	0	5,647	1.51	0	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	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	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	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	25-R2	5	41,933	1.86	0		
<b>TOTAL AZ, CO, MT, ETC. - GENERAL</b>	<b>3,346,532</b>				<b>64,717</b>	<b>1.93</b>			<b>64,717</b>	<b>1.93</b>	<b>0</b>			<b>64,717</b>	<b>1.93</b>	<b>0</b>		
<b>TOTAL GENERAL PLANT</b>	<b>449,572,820</b>				<b>18,358,851</b>	<b>4.08</b>			<b>18,219,744</b>	<b>4.05</b>	<b>(139,107)</b>			<b>16,237,133</b>	<b>3.61</b>	<b>(1,982,611)</b>		
<b>UTAH MINING</b>																		
393.30 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)	12-2019	40-S1	(1)	573,639	3.81	0
393.31 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)	12-2042	60-S2	(7)	500,293	2.06	0
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)	12-2042	60-S2	(6)	166,083	2.05	0
399.44 Surface Electric Power Facilities	3,415,836	12-2019	40-R3	0	214,230	6.30	12-2019	40-R3	0	214,916	6.29	(686)	12-2019	40-R3	0	214,916	6.29	0
399.45 Underground Equipment	108,511,643	12-2019	12-L1	5	12,935,325	11.91	12-2019	12-L1	5	12,919,564	11.91	(15,761)	12-2019	12-L1	5	12,919,564	11.91	0
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	12.65	(101,257)	12-2019	10-L4	7	4,109,731	12.65	0
399.51 Vehicles	1,013,193	12-2019	14-L2.5	5	70,688	6.98	12-2019	14-L2.5	5	70,495	6.96	(203)	12-2019	14-L2.5	5	70,495	6.96	0
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)	12-2019	20-R2.5	5	440,548	8.14	0
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)	12-2019	13-L1.5	1	176,913	9.23	0
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)	12-2019	9-S2	0	20,224	11.35	0
399.70 Mine Development	38,414,877	12-2019	SQUARE	0	1,623,179	4.24	12-2019	SQUARE	0	1,623,086	4.23	(93)	12-2019	SQUARE	0	1,623,086	4.23	0
<b>TOTAL UTAH MINING</b>	<b>238,296,179</b>				<b>20,944,312</b>	<b>8.79</b>			<b>20,815,482</b>	<b>8.74</b>	<b>(128,836)</b>			<b>20,815,482</b>	<b>8.74</b>	<b>0</b>		
<b>TOTAL ELECTRIC PLANT</b>	<b>22,923,287,116</b>				<b>796,943,855</b>	<b>3.48</b>			<b>791,654,897</b>	<b>3.45</b>	<b>(5,288,958)</b>			<b>766,108,767</b>	<b>3.34</b>	<b>(25,646,130)</b>		

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

Oregon Allocated General Rate Case Impact \$ (658,791)



## 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 31<sup>st</sup> day of December 2018.

  
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Kaley McNay  
Senior Coordinator, Regulatory Operations