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November 6, 2020

VIA ELECTRONIC FILING

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

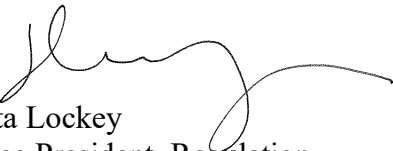
Attn: Filing Center

RE: UM 1968—Response to ALJ Bench Requests 1 - 4

Pursuant to Administrative Law Judge (ALJ) Sarah Rowe's Ruling of October 22, 2020, enclosed for filing in this docket are the Responses to ALJ Bench Request Nos. 1 through 4. Also enclosed are Attachments ALJ Bench Request 2 and ALJ Bench Request 3.

Please direct any questions regarding this filing to Cathie Allen at (503) 813-5934.

Sincerely,



Etta Lockey
Vice President, Regulation

Enclosures

ALJ Bench Request 1

The stipulation at paragraphs 12-13 describes revised depreciation rates due to depreciation parameters (curve life and net salvage). The stipulation states that PacifiCorp originally requested a change in depreciation rates of \$67.9 million, Oregon-allocated. The stipulation then describes that the updated curves and net salvage rates will be applied to 2017 and 2020 plant balances to determine depreciation rates.

Please explain the general impact of stipulated life curves with net salvage rates versus the impact of the updated plant balances. For example, please explain if most of the increased depreciation expense is due to updated life curves and salvage rates, or whether most of the increase is due to new plant in the 2017 and 2020 plant balances.

Response to ALJ Bench Request 1

Remaining life depreciation rates and resulting depreciation expense are based on multiple factors which are intertwined within the development of those rates. The key factors are survivor curves, life spans of generating units, net salvage percentages, depreciation procedures and methods, the relationship of the plant in service to the surviving plant, capital additions, retirements and the surviving age of plant as of the test year. Therefore, when one factor is changed multiple other factors are affected. Consequently, for remaining life depreciation rates and depreciation expense it is not quantifiable to isolate one factor. With an understanding that each factor cannot be isolated and each factor could result in changes to multiple other factors, a discussion of each function is presented below.

Steam:

The primary factors that have caused the increase in steam depreciation expense are capital additions, the life parameters and the net salvage percentage. The most impactful factor for steam assets was the change in the life parameters of some generating facilities, particularly those that incurred a high amount of capital additions. The net salvage percentage change had a smaller impact when compared to the other two factors.

Hydro:

There was very little change in the depreciation expense with multiple factors that were mentioned above causing offsetting increases and decreases. The largest factor for the minimal change was caused by changes to life parameters.

Other Production:

The primary cause of change in the depreciation expense was capital additions, which includes new assets with a shorter overall life than the assets that were in service previously.

Transmission:

The factors causing the increase in depreciation expense are particularly difficult to isolate because there were changes in life and net salvage parameters in addition to the capital additions that have changed the theoretical reserve-to-book reserve ratio of plant in service. The increase was primarily the result of the high amount of capital additions altering the remaining lives of the new survivor curves, which have different dispersion patterns to be recovered. To a smaller extent, net salvage percentages have become more negative also resulting in an increase.

Oregon Distribution:

The change in depreciation expense for distribution is similar to transmission in that it is difficult to associate the change to one specific cause. Changes to expense were mainly the result of modifications made to life and net salvage parameters.

Oregon General:

The largest change in the depreciation expense for general was due to changes in the net salvage parameters.

UM 1968 / PacifiCorp
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ALJ Bench Request 2

ALJ Bench Request 2

If possible please provide a version of Table 2 (Stipulating Parties/100, Kobliha, Peng, Gehrke, Kaufman/5) that shows the Oregon-allocated depreciation expense by category compared to existing rates. This would be the Oregon-allocated version of "(C-A)" from Table 1. If that comparison is not practicable, then please provide an estimate of the expected increase in Oregon's annual depreciation expense from the stipulated depreciation rates.

Response to ALJ Bench Request 2

Please refer to Attachment ALJ Bench Request 2 for the Oregon-allocated depreciation expense by category compared to existing rates.

ALJ Bench Request 3

For the category of "Other" please explain the increase in Oregon's depreciation expense due to new wind plant. Please explain how wind plant for Oregon may have been treated differently than other new system plant due to Oregon's Schedule 202 rates that already incorporated depreciation expense in the revenue requirement for most repowered wind.

Response to ALJ Bench Request 3

For new wind facilities that were estimated to be placed in service by December 31, 2020, there was no different treatment made for the depreciation rates, which were calculated and are shown on the depreciation rate schedule. These new wind facilities include TB Flats, Ekola Flats, and Cedar Springs 2.

For the wind facilities that were repowered, depreciation rates were calculated and are shown on the depreciation rate schedule. The calculation of the depreciation rates for the repowered wind facilities included the net book of the retired wind facilities. These calculated rates are applied to the repowered wind facilities on a total company basis.

The stipulation in the Oregon Renewable Adjustment Clause, Schedule 202, allowed the buy-down of the net book of the retired wind assets. This buy-down is recorded as a credit, reducing Oregon's allocated net book value of repowered wind facilities. This buy-down credit balance amortizes over the remaining depreciable lives of the repowered wind facilities. The resulting amortization of the buy-down partially offsets Oregon's portion of the total Company depreciation expense on the repowered wind facilities.

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ALJ Bench Request 4

ALJ Bench Request 4

Please review Attachment 2 to the stipulation. If there was a printing error (with Gadsby and Blundell appearing at the top of each page) please provide a corrected copy for the record.

Response to ALJ Bench Request 4

Please refer to Attachment ALJ Bench Request 4 for a corrected copy of Attachment 2 to the stipulation.

ALJ Bench Request 2 - The Oregon-allocated depreciation expense by category compared to existing rates.

Description	Allocation Factor	Total Company	Oregon Allocated
Steam (Blundell and Gadsby)	SG	1,177,604	303,502
Hydro	SG	491,164	126,587
Other	SG	40,603,617	10,464,709
Transmission	SG	(2,702,253)	(696,448)
Distribution - Oregon	OR	(5,183,986)	(5,183,986)
Distribution - Other States	Various	(5,512,360)	-
General Plant	Various	4,370,573	324,250
Total Change		33,244,359	5,338,615

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020 (December 31, 2017 for Oregon Distribution)

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO					DIFFERENCE	
	PROBABLE REPAIR DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL DEPRECIATION RATE	ACCUMULATED AMOUNT	PROBABLE REPAIR DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL DEPRECIATION RATE	ACCUMULATED AMOUNT		
NON-COAL STEAM PRODUCTION PLANT												
GADSBY GENERATING STATION												
GADSBY UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	32,809	2.24	12-2032	110-50.5	(14)	32,809	2.24	0
312.00	ROILER PLANT EQUIPMENT	12-2032	65-10.5	(14)	234,308	2.30	12-2032	65-10.5	(14)	234,308	2.30	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	50,400	1.48	12-2032	50-50	(14)	50,400	1.48	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	13,023	0.96	12-2032	80-R2.5	(14)	13,023	0.96	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-10	(10)	197	1.64	12-2032	45-10	(10)	197	1.64	0
	TOTAL GADSBY UNIT 1				368,425	2.01				368,425	2.01	0
GADSBY UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(15)	30,536	2.25	12-2032	110-50.5	(15)	30,536	2.25	0
312.00	ROILER PLANT EQUIPMENT	12-2032	65-10.5	(14)	281,036	2.11	12-2032	65-10.5	(14)	281,036	2.11	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	134,018	2.30	12-2032	50-50	(14)	134,018	2.30	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	11,814	0.87	12-2032	80-R2.5	(14)	11,814	0.87	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-10	(10)	119	1.04	12-2032	45-10	(10)	119	1.04	0
	TOTAL GADSBY UNIT 2				457,522	2.08				457,522	2.08	0
GADSBY UNIT 3												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	37,915	2.60	12-2032	110-50.5	(14)	37,915	2.60	0
312.00	ROILER PLANT EQUIPMENT	12-2032	65-10.5	(14)	310,220	2.30	12-2032	65-10.5	(14)	310,220	2.30	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	240,770	3.20	12-2032	50-50	(14)	240,770	3.20	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	61,312	2.48	12-2032	80-R2.5	(14)	61,312	2.48	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-10	(10)	433	1.03	12-2032	45-10	(10)	433	1.03	0
	TOTAL GADSBY UNIT 3				650,850	2.61				650,850	2.61	0
GADSBY COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	248,241	2.08	12-2032	110-50.5	(14)	248,241	2.08	0
312.00	ROILER PLANT EQUIPMENT	12-2032	65-10.5	(14)	102,813	5.44	12-2032	65-10.5	(14)	102,813	5.44	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	14,741	2.21	12-2032	50-50	(14)	14,741	2.21	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	132,367	4.28	12-2032	80-R2.5	(14)	132,367	4.28	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-10	(12)	11,121	3.12	12-2032	45-10	(12)	11,121	3.12	0
	TOTAL GADSBY COMMON				499,683	2.88				499,683	2.88	0
	TOTAL GADSBY GENERATING STATION				1,975,855					1,975,855		0
BLUNDELL GENERATING STATION												
BLUNDELL GEOTHERMAL UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-50.5	(9)	186,829	2.84	12-2037	110-50.5	(9)	186,829	2.84	0
312.00	ROILER PLANT EQUIPMENT	12-2037	65-10.5	(11)	441,987	3.41	12-2037	65-10.5	(11)	441,987	3.41	0
314.00	TURBOGENERATOR UNITS	12-2037	50-50	(10)	643,109	3.76	12-2037	50-50	(10)	643,109	3.76	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(9)	141,910	2.82	12-2037	80-R2.5	(9)	141,910	2.82	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-10	(7)	26,821	3.62	12-2037	45-10	(7)	26,821	3.62	0
	TOTAL BLUNDELL GEOTHERMAL UNIT 1				1,440,656	3.40				1,440,656	3.40	0
BLUNDELL GEOTHERMAL UNIT 2												
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-50.5	(8)	29,068	4.23	12-2037	110-50.5	(8)	29,068	4.23	0
312.00	ROILER PLANT EQUIPMENT	12-2037	65-10.5	(9)	360,519	4.58	12-2037	65-10.5	(9)	360,519	4.58	0
314.00	TURBOGENERATOR UNITS	12-2037	50-50	(8)	715,372	4.45	12-2037	50-50	(8)	715,372	4.45	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	99,742	4.08	12-2037	80-R2.5	(8)	99,742	4.08	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-10	(7)	1,228,624	4.45	12-2037	45-10	(7)	1,228,624	4.45	0
	TOTAL BLUNDELL GEOTHERMAL UNIT 2				1,833,293	4.45				1,833,293	4.45	0
BLUNDELL GEOTHERMAL STEAM FIELD												
316.20	LAND RIGHTS	12-2037	SQUARE	0	690,740	1.69	12-2037	SQUARE	0	690,740	1.69	0
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-50.5	(7)	9,683	3.87	12-2037	110-50.5	(7)	9,683	3.87	0
312.00	ROILER PLANT EQUIPMENT	12-2037	65-10.5	(8)	1,691,185	4.57	12-2037	65-10.5	(8)	1,691,185	4.57	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(7)	49,856	4.86	12-2037	80-R2.5	(7)	49,856	4.86	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-10	(6)	6,364	5.24	12-2037	45-10	(6)	6,364	5.24	0
	TOTAL BLUNDELL GEOTHERMAL STEAM FIELD				2,447,637	4.04				2,447,637	4.04	0
BLUNDELL GEOTHERMAL COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-50.5	(8)	32,489	4.40	12-2037	110-50.5	(8)	32,489	4.40	0
312.00	ROILER PLANT EQUIPMENT	12-2037	65-10.5	(8)	203,245	6.28	12-2037	65-10.5	(8)	203,245	6.28	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	2,016	4.78	12-2037	80-R2.5	(8)	2,016	4.78	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-10	(7)	2,335	3.35	12-2037	45-10	(7)	2,335	3.35	0
	TOTAL BLUNDELL GEOTHERMAL COMMON				240,085	5.88				240,085	5.88	0
	TOTAL BLUNDELL GENERATING STATION				5,357,402					5,357,402		0
	TOTAL NON-COAL STEAM PRODUCTION				7,333,257					7,333,257		0
HYDRAULIC PRODUCTION PLANT												
ASHFORD ANTIPOY												
330.20	LAND RIGHTS	12-2027	SQUARE	0	37,688	11.48	12-2027	SQUARE	0	37,688	11.48	0
331.00	STRUCTURES AND IMPROVEMENTS	12-2027	125-R1	(1)	191,475	9.03	12-2027	125-R1	(1)	188,289	8.88	(3,186)
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2027	125-R1.5	(2)	2,444,602	8.72	12-2027	125-R1.5	(2)	2,444,602	8.72	0
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2027	95-50	(1)	150,775	7.56	12-2027	95-50	(1)	150,775	7.56	0
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2027	70-L0	(1)	111,111	8.40	12-2027	70-L0	(1)	111,111	8.40	0
336.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	75-R0.5	(1)	686	7.36	12-2027	75-R0.5	(1)	686	7.36	0
336.00	ROADS, RAILROADS AND BRIDGES	12-2027	100-50.5	(1)	696	10.87	12-2027	100-50.5	(1)	696	10.87	0
	TOTAL ASHFORD ANTIPOY				2,932,007	8.67				2,932,007	8.67	(3,186)
BEAR RIVER												
330.20	LAND RIGHTS	12-2033	SQUARE	0	90	1.53	12-2033	SQUARE	0	90	1.53	0
331.00	STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(1)	298,078	4.37	12-2033	125-R1	(1)	296,504	4.30	1,574
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(1)	2,091,334	4.77	12-2033	125-R1.5	(1)	2,090,211	4.77	(1,123)
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-50	(2)	847,127	4.92	12-2033	95-50	(2)	847,127	4.92	0
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(2)	273,107	4.71	12-2033	70-L0	(2)	272,506	4.71	(601)
336.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2033	75-R0.5	(1)	336	2.94	12-2033	75-R0.5	(1)	336	2.94	0
336.00	ROADS, RAILROADS AND BRIDGES	12-2033	100-50.5	(2)	65,091	5.09	12-2033	100-50.5	(2)	65,059	5.09	(32)
	TOTAL BEAR RIVER				3,534,523	4.77				3,534,523	4.77	(274)
BEND												
331.00	STRUCTURES AND IMPROVEMENTS	12-2030	125-R1	(1)	849	0.90	12-2030	125-R1	(1)	843	0.89	(6)
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2030	125-R1.5	(1)	60,092	7.14	12-2030	125-R1.5	(1)	60,092	7.14	0
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2030	95-50	(1)	0	-	12-2030	95-50	(1)	0	-	0
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	70-L0	(2)	0	-	12-2030	70-L0	(2)	0	-	0
336.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	75-R0.5	(1)	0	-	12-2030	75-R0.5	(1)	0	-	0
336.00	ROADS, RAILROADS AND BRIDGES	12-2030	100-50.5	(5)	60,947	2.06	12-2030	100-50.5	(5)	60,939	2.06	(8)
	TOTAL BEND				60,947	2.06				60,939	2.06	(8)
BIG FORK												
331.00	STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(3)	13,203	1.78	12-2033	125-R1	(3)	13,200	1.75	(3)
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(3)	101,420	1.75	12-2033	125-R1.5	(3)	101,420	1.75	0
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-50	(7)	25,640	1.64	12-2033	95-50	(7)	25,640	1.64	0
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(2)	7,886	1.86	12-2033	70-L0	(2)	7,886	1.86	0
336.00	ROADS, RAILROADS AND BRIDGES	12-2033	100-50.5	(5)	4,432	1.90	12-2033	100-50.5	(5)	4,432	1.90	0
	TOTAL BIG FORK				152,941	1.74				152,941	1.74	(3)
CUTLER												
330.20	LAND RIGHTS	12-2064	SQUARE	0	8	1.22	12-					

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020 (December 31, 2017 for Oregon Distributor)

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO					DIFFERENCE
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL AMOUNT	ACCRUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL AMOUNT	ACCRUAL RATE	
PIONEER											
330.20 LAND RIGHTS	12-2030	SQUARE	0	1.06	1.15	12-2030	SQUARE	0	1.06	1.15	0
330.30 WATER RIGHTS	12-2030	SQUARE	0	1.275	1.15	12-2030	SQUARE	0	1.275	1.15	0
331.00 STRUCTURES AND IMPROVEMENTS	12-2030	125-R1	(1)	499,179	4.59	12-2030	125-R1	(1)	499,179	4.59	0
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2030	125-R1.5	(1)	414,035	4.25	12-2030	125-R1.5	(1)	414,035	4.25	0
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2030	95-50	(1)	85,540	4.22	12-2030	95-50	(1)	85,540	4.22	0
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2030	70-L0	(1)	51,748	5.48	12-2030	70-L0	(1)	51,748	5.48	0
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	75-R0.5	(1)	272,781	3.11	12-2030	75-R0.5	(1)	272,781	3.11	0
336.00 ROADS, RAILROADS AND BRIDGES	12-2030	100-S0.5	(1)	3,208	5.25	12-2030	100-S0.5	(1)	3,208	5.25	0
TOTAL PIONEER				568,396	4.34				568,396	4.34	(32)
PROSPECT # 1, 2 AND 4											
330.20 LAND RIGHTS	12-2038	SQUARE	0	77	2.07	12-2038	SQUARE	0	77	2.07	0
330.40 FLOOD RIGHTS	12-2038	SQUARE	0	43	1.36	12-2038	SQUARE	0	43	1.36	0
331.00 STRUCTURES AND IMPROVEMENTS	12-2038	125-R1	(1)	249,484	3.89	12-2038	125-R1	(1)	249,484	3.89	0
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2038	125-R1.5	(1)	1,311,162	3.50	12-2038	125-R1.5	(1)	1,310,538	3.50	(624)
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2038	95-50	(2)	144,242	3.41	12-2038	95-50	(2)	144,154	3.41	(88)
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2038	70-L0	(2)	272,781	4.09	12-2038	70-L0	(2)	272,677	4.09	(104)
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2038	75-R0.5	(1)	49,864	4.68	12-2038	75-R0.5	(1)	49,864	4.68	0
336.00 ROADS, RAILROADS AND BRIDGES	12-2038	100-S0.5	(2)	49,864	4.68	12-2038	100-S0.5	(2)	49,867	4.68	(7)
TOTAL PROSPECT # 1, 2 AND 4				2,028,244	3.63				2,028,190	3.63	(139)
PROSPECT #3											
331.00 STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(4)	5,196	0.81	12-2058	125-R1	(3)	5,108	0.80	(88)
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(5)	4,878	0.11	12-2058	125-R1.5	(5)	4,819	0.11	(59)
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-50	(9)	1,756	0.32	12-2058	95-50	(9)	1,733	0.32	(23)
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(3)	29,251	1.53	12-2058	70-L0	(3)	29,239	1.53	(13)
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(3)	59	0.10	12-2058	75-R0.5	(3)	58	0.09	(1)
336.00 ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(6)	49,005	0.54	12-2058	100-S0.5	(6)	48,407	0.54	(598)
TOTAL PROSPECT #3				49,005	0.54				48,423	0.54	(582)
SANTA CLARA											
331.00 STRUCTURES AND IMPROVEMENTS	12-2024	125-R1	0	0	0.00	12-2024	125-R1	0	0	0.00	0
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2024	125-R1.5	0	0	0.00	12-2024	125-R1.5	0	0	0.00	0
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2024	95-50	(1)	5,244	0.00	12-2024	95-50	(1)	0	0.00	0
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2024	70-L0	0	0	0.00	12-2024	70-L0	0	5,244	0.00	0
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2024	75-R0.5	0	0	0.00	12-2024	75-R0.5	0	0	0.00	0
336.00 ROADS, RAILROADS AND BRIDGES	12-2024	100-S0.5	0	2,033	0.93	12-2024	100-S0.5	0	2,033	0.93	0
TOTAL SANTA CLARA				7,277	0.29				7,277	0.29	0
STAIRS											
331.00 STRUCTURES AND IMPROVEMENTS	12-2030	125-R1	(1)	4,454	2.49	12-2030	125-R1	(1)	4,445	2.49	(9)
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2030	125-R1.5	(1)	66,031	5.44	12-2030	125-R1.5	(1)	66,031	5.44	0
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2030	95-50	(1)	14,509	2.75	12-2030	95-50	(2)	14,509	2.75	0
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2030	70-L0	(1)	9,864	4.35	12-2030	70-L0	(1)	9,864	4.35	0
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	75-R0.5	(1)	18,462	8.09	12-2030	75-R0.5	0	18,462	8.09	0
336.00 ROADS, RAILROADS AND BRIDGES	12-2030	100-S0.5	0	112,620	4.81	12-2030	100-S0.5	0	112,611	4.81	(9)
TOTAL STAIRS				112,620	4.81				112,611	4.81	(9)
TWIT											
330.20 LAND RIGHTS	12-2058	SQUARE	0	61,403	0.98	12-2058	SQUARE	0	61,403	0.98	0
330.50 FISH/WILDLIFE	12-2058	SQUARE	0	968	1.00	12-2058	SQUARE	0	968	1.00	0
331.00 STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(1)	1,649,991	2.29	12-2058	125-R1	(1)	1,649,991	2.29	0
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(6)	879,760	1.62	12-2058	125-R1.5	(6)	879,760	1.62	0
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-50	(10)	358,969	2.02	12-2058	95-50	(10)	358,969	2.02	0
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(5)	195,011	2.49	12-2058	70-L0	(5)	195,011	2.49	0
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(6)	6,303	0.81	12-2058	75-R0.5	(6)	6,303	0.81	0
336.00 ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(8)	23,885	2.09	12-2058	100-S0.5	(8)	23,885	2.09	0
TOTAL TWIT				3,144,223	1.99				3,143,519	1.98	(704)
VIA NAUGHTON											
331.00 STRUCTURES AND IMPROVEMENTS	12-2029	125-R1	(1)	17,009	4.26	12-2029	125-R1	(1)	17,009	4.26	(20)
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2029	125-R1.5	(1)	4,271	4.16	12-2029	125-R1.5	(1)	4,271	4.16	0
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2029	95-50	(2)	21,329	3.26	12-2029	95-50	(2)	21,329	3.26	0
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	70-L0	(1)	10,721	5.33	12-2029	70-L0	(1)	10,721	5.33	0
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	75-R0.5	(1)	54,234	4.47	12-2029	75-R0.5	(1)	54,234	4.47	(20)
TOTAL VIA NAUGHTON				54,234	4.47				54,214	4.47	(20)
WALLOW FALLS											
331.00 STRUCTURES AND IMPROVEMENTS	12-2057	125-R1	(4)	0	-	12-2057	125-R1	(3)	0	-	0
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2057	125-R1.5	(4)	30,507	1.41	12-2057	125-R1.5	(4)	30,507	1.41	0
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2057	95-50	(8)	0	0.00	12-2057	95-50	(8)	0	0.00	0
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2057	70-L0	(6)	0	0.00	12-2057	70-L0	(6)	0	0.00	0
336.00 ROADS, RAILROADS AND BRIDGES	12-2057	100-S0.5	(6)	4,796	0.74	12-2057	100-S0.5	(6)	4,796	0.74	(11)
TOTAL WALLOW FALLS				35,317	0.78				35,306	0.78	(11)
WEBER											
331.00 STRUCTURES AND IMPROVEMENTS	12-2060	125-R1	(5)	1,567	0.43	12-2060	125-R1	(4)	1,549	0.40	(108)
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2060	125-R1.5	(6)	15,889	0.79	12-2060	125-R1.5	(5)	15,889	0.79	0
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2060	95-50	(11)	6,203	1.01	12-2060	95-50	(11)	6,203	1.01	0
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2060	70-L0	(6)	2,632	1.04	12-2060	70-L0	(6)	2,632	1.04	0
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2060	75-R0.5	(1)	19	0.00	12-2060	75-R0.5	(1)	19	0.00	0
336.00 ROADS, RAILROADS AND BRIDGES	12-2060	100-S0.5	(8)	276	0.70	12-2060	100-S0.5	(8)	276	0.70	0
TOTAL WEBER				26,788	0.74				26,660	0.74	(108)
YALE											
330.20 LAND RIGHTS	12-2058	SQUARE	0	6,088	0.80	12-2058	SQUARE	0	6,083	0.80	(5)
330.50 FISH/WILDLIFE	12-2058	125-R1	(4)	378,889	2.17	12-2058	125-R1	(3)	374,713	2.14	(4,146)
331.00 STRUCTURES AND IMPROVEMENTS	12-2058	125-R1.5	(7)	433,770	1.32	12-2058	125-R1.5	(7)	433,770	1.32	0
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2058	95-50	(10)	270,961	1.90	12-2058	95-50	(10)	270,745	1.90	(216)
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2058	70-L0	(6)	84,411	2.07	12-2058	70-L0	(6)	84,411	2.07	0
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2058	75-R0.5	(5)	7,650	1.42	12-2058	75-R0.5	(5)	7,636	1.41	(14)
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	100-S0.5	(6)	60,954	3.19	12-2058	100-S0.5	(6)	60,933	3.19	(21)
TOTAL YALE				1,222,408	1.71				1,217,291	1.70	(5,117)
HYDRO DECOMMISSIONING RESERVE				(448,126)					(448,126)		0
TOTAL HYDRAULIC PRODUCTION				30,487,681	3.06				30,434,825	3.06	(32,856)
OTHER PRODUCTION PLANT											
CHEHALIS											
341.00 STRUCTURES AND IMPROVEMENTS	12-2043	70-S2.5	(3)	706,877	2.89	12-2043	70-S2.5	(3)	706,877	2.89	0
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2043	50-R2	(3)	3,111	49.862	12-2043	50-R2	(3)	3,111	49.862	0
343.00 PRIME MOVERS	12-2043	40-L0	(5)	8,558,722	4.12	12-2043	40-L0	(5)	8,558,722	4.12	0
344.00 GENERATORS	12-2043	50-R2.5	(3)	3,179,132	3.14	12-2043	50-R2.5	(3)	3,179,132	3.14	0
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2043	70-R3	(2)	1,118,927	2.87	12-2043	70-R3	(2)	1,118,927	2.87	0
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2043	60-R3	(2)	2,845,362	3.68	12-2043	60-R3	(2)	2,845,362	3.68	0
TOTAL CHEHALIS				12,707,902	3.68				12,707,902	3.68	0
CURRENT CREEK											
341.00 STRUCTURES AND IMPROVEMENTS	12-2045	70-S2.5	(3)	1,354,605	3.07	12-2045	70-S2.5	(3)	1,354,605	3.07	0
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2045	50-R2	(3)	109,184	3.38	12-2045	50-R2	(3)	109,184	3.38	0
343.00 PRIME MOVERS	12-2045	40-L0	(6)	8,161,180	4.35	1					

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020 (December 31, 2017 for Oregon Distribution)

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO					DIFFERENCE
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	
LEANING JUMPER - WIND											
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	100,728	2.00	12-2049	65-R2	(1)	100,728	2.00	0
343.00 PRIME MOVERS	12-2049	55-R2.5	(1)	5,632,051	4.96	12-2049	55-R2.5	(1)	5,632,051	4.96	0
344.00 GENERATORS	12-2049	60-S0	(2)	285,450	2.40	12-2049	60-S0	(2)	285,450	2.40	0
346.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(2)	211,902	2.43	12-2049	60-S0.5	(2)	211,902	2.43	0
340.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	(1)	6,202,996	4.77	12-2049	60-R3	(1)	6,202,996	4.77	0
TOTAL LEANING JUMPER - WIND											0
MARENGO - WIND											
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	213,866	2.00	12-2049	65-R2	(1)	213,866	2.00	0
343.00 PRIME MOVERS	12-2050	55-R2.5	(1)	15,616,140	4.08	12-2049	55-R2.5	(1)	15,616,140	4.08	0
344.00 GENERATORS	12-2049	60-S0	(2)	818,800	6.72	12-2049	60-S0	(2)	818,800	6.72	0
346.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(2)	464,030	2.77	12-2049	60-S0.5	(2)	464,030	2.77	0
340.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	(1)	9,819	2.24	12-2049	60-R3	(1)	9,819	2.24	0
TOTAL MARENGO - WIND				17,122,666	4.84				17,122,666	4.84	0
SEVEN MILE HILL - WIND											
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	146,730	2.28	12-2049	65-R2	(1)	146,730	2.28	0
343.00 PRIME MOVERS	12-2049	55-R2.5	(1)	9,881,807	5.23	12-2049	55-R2.5	(1)	9,881,807	5.23	0
344.00 GENERATORS	12-2049	60-S0	(2)	425,609	7.40	12-2049	60-S0	(2)	425,609	7.40	0
346.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	331,056	2.38	12-2049	60-S0.5	(1)	331,056	2.38	0
340.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	(1)	23,203	2.54	12-2049	60-R3	(1)	23,203	2.54	0
TOTAL SEVEN MILE HILL - WIND				10,988,404	5.00				10,988,404	5.00	0
TB FLATS - WIND											
341.00 STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(1)	610,172	3.44	12-2050	65-R2	(1)	610,172	3.44	0
343.00 PRIME MOVERS	12-2050	55-R2.5	(1)	17,903,869	3.43	12-2050	55-R2.5	(1)	17,903,869	3.43	0
344.00 GENERATORS	12-2050	60-S0	(2)	683,837	3.85	12-2050	60-S0	(2)	683,837	3.85	0
346.00 ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(1)	369,038	3.85	12-2050	60-S0.5	(1)	369,038	3.85	0
340.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	(1)	98,640	3.34	12-2050	60-R3	(1)	98,640	3.34	0
TOTAL TB FLATS - WIND				20,388,596	3.45				20,388,596	3.45	0
WOLLA FLATS - WIND											
341.00 STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(2)	331,948	3.47	12-2050	65-R2	(2)	331,948	3.47	0
343.00 PRIME MOVERS	12-2050	55-R2.5	(2)	9,772,710	3.47	12-2050	55-R2.5	(2)	9,772,710	3.47	0
344.00 GENERATORS	12-2050	60-S0	(2)	366,313	3.85	12-2050	60-S0	(2)	366,313	3.85	0
346.00 ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(2)	97,469	3.53	12-2050	60-S0.5	(2)	97,469	3.53	0
340.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	(1)	53,668	3.37	12-2050	60-R3	(1)	53,668	3.37	0
TOTAL WOLLA FLATS - WIND				11,088,108	3.48				11,088,108	3.48	0
YEMA SPRINGS - WIND											
341.00 STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(1)	295,088	3.44	12-2050	65-R2	(1)	295,088	3.44	0
343.00 PRIME MOVERS	12-2050	55-R2.5	(1)	8,687,580	3.43	12-2050	55-R2.5	(1)	8,687,580	3.43	0
344.00 GENERATORS	12-2050	60-S0	(2)	330,713	3.85	12-2050	60-S0	(2)	330,713	3.85	0
346.00 ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(1)	499,127	3.49	12-2050	60-S0.5	(1)	499,127	3.49	0
340.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	(1)	48,189	3.37	12-2050	60-R3	(1)	48,189	3.37	0
TOTAL CEDAR SPRINGS - WIND				9,860,697	3.45				9,860,697	3.45	0
SOLAR GENERATING											
344.00 GENERATORS - ATLANTIC CITY	12-2017	SQUARE	0	228	4.11	12-2017	SQUARE	0	228	4.11	0
344.00 GENERATORS - CANYON LANDS	12-2014	SQUARE	0	0	-	12-2014	SQUARE	0	0	-	0
344.00 GENERATORS - OREGON RIVER	12-2014	SQUARE	0	0	-	12-2014	SQUARE	0	0	-	0
344.00 GENERATORS - OREGON HIGH DESERT	12-2015	50-R2.5	0	0	-	12-2015	50-R2.5	0	0	-	0
TOTAL SOLAR GENERATING				228	0.15				228	0.15	0
MOBILE GENERATORS											
344.00 EAST SIDE MOBILE GENERATOR	50-R2.5	0	12,019	1.43	50-R2.5	0	12,019	1.43	12,019	1.43	0
344.00 WEST SIDE MOBILE GENERATOR	50-R2.5	0	15,921	1.54	50-R2.5	0	15,921	1.54	15,921	1.54	0
TOTAL MOBILE GENERATORS			27,940	1.48			27,940	1.48	27,940	1.48	0
TOTAL DEPRECIABLE OTHER PRODUCTION			203,786,966	4.82			203,716,719	4.81	203,716,719	4.81	(71,266)
TOTAL PRODUCTION PLANT			234,254,666	4.89			234,150,644		234,150,644		(104,122)
TRANSMISSION PLANT											
350.20 RIGHTS-OF-WAY	80-R4	0	2,740,305	1.22	90-R4	0	2,387,100	1.06	(353,205)		
352.00 STRUCTURES AND IMPROVEMENTS	70-R3	(10)	75,452,187	1.56	75-R2.5	(5)	3,900,950	0.50	(66,551,237)		
353.00 STATION EQUIPMENT	58-S0	(10)	45,189,896	1.87	60-S0	(10)	42,897,112	1.78	(2,292,784)		
354.00 POLES, TOWERS AND FITTINGS	70-R4	(10)	20,206,366	1.54	72-R4	(10)	23,533,862	1.15	(3,327,496)		
356.00 POLES AND FITTINGS	60-R2	(50)	30,098,544	2.48	60-R2.5	(40)	26,334,490	2.15	(3,764,054)		
358.00 UNDERGROUND CONDUCTORS AND DEVICES	60-R3	(35)	3,796,030	2.77	60-R3	(35)	28,375,112	0.81	(3,398,921)		
357.00 UNDERGROUND CONDUIT	60-S2.5	0	56,323	1.61	60-S2.5	0	54,230	1.55	(2,093)		
358.00 UNDERGROUND CONDUCTORS AND DEVICES	60-S2.5	0	1,001,931	2.47	60-R4	(40)	1,177,800	0.84	(176,869)		
359.00 ROADS AND TRAILS	70-R5	0	161,705	1.36	75-R5	0	143,922	1.21	(17,783)		
TOTAL TRANSMISSION PLANT			129,796,237	1.90			127,732,460	1.73	(12,063,777)		
DISTRIBUTION PLANT											
OREGON - DISTRIBUTION (Depreciation rates based on 10/21/2017 plant balance)											
361.00 RIGHTS-OF-WAY	60-S2.5	0	81,874	1.23	70-S1.5	0	87,800	1.15	(5,926)		
361.00 STRUCTURES AND IMPROVEMENTS	65-R2	(10)	520,441	1.60	67-R2	(10)	480,156	1.54	(40,285)		
362.00 STATION EQUIPMENT	53-R1	(20)	4,458,271	2.09	53-R1	(20)	5,338,963	2.04	(880,692)		
364.00 POLES, TOWERS AND FITTINGS	55-R1	(100)	12,814,320	1.34	55-R1	(100)	11,984,633	1.13	(829,687)		
366.00 OVERHEAD CONDUCTORS AND DEVICES	60-R1	(60)	6,399,589	2.43	60-R1	(60)	5,476,126	2.08	(923,463)		
367.00 UNDERGROUND CONDUIT	70-R3	(60)	1,860,484	1.96	60-R2	(40)	1,668,620	1.75	(191,864)		
367.00 UNDERGROUND CONDUCTORS AND DEVICES	60-R2.5	(35)	3,174,288	2.05	60-R2.5	(35)	3,647,411	1.99	(473,123)		
368.00 LINE TRANSFORMERS	46-R1.5	(30)	1,070,630	2.47	60-R2.5	(35)	10,262,234	2.29	(9,191,604)		
369.00 OVERHEAD SERVICES	55-R1	(35)	2,088,208	2.38	60-R2	(35)	1,830,077	1.98	(258,131)		
368.00 UNDERGROUND SERVICES	60-R4	(40)	4,001,931	2.47	60-R4	(40)	3,909,114	2.09	(9,817)		
370.00 METERS	20-S3	(3)	1,427,512	2.02	20-S3	(3)	1,212,404	1.71	(215,108)		
371.00 INSTALLATIONS ON CUSTOMER PREMISES	20-S3	(40)	120,531	4.69	20-S3	(40)	113,984	3.34	(6,547)		
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	45-R1	(30)	697,356	2.56	45-R1	(30)	687,563	2.48	(9,793)		
TOTAL OREGON - DISTRIBUTION			50,161,497	2.46			46,816,095	2.17	(3,345,402)		
WASHINGTON - DISTRIBUTION											
360.20 RIGHTS-OF-WAY	55-R3	0	8,989	1.67	55-R3	0	7,798	1.61	(1,191)		
361.00 STRUCTURES AND IMPROVEMENTS	60-R2	(5)	86,211	1.71	60-R2	(5)	85,343	1.62	(868)		
362.00 STATION EQUIPMENT	54-R1	(25)	1,839,484	2.25	54-R1	(25)	1,815,034	2.22	(24,450)		
364.00 POLES, TOWERS AND FITTINGS	55-R1.5	(100)	8,032,376	1.84	55-R1.5	(100)	3,743,640	1.34	(4,288,736)		
366.00 OVERHEAD CONDUCTORS AND DEVICES	60-R1.5	(65)	2,009,197	2.62	65-R1	(65)	1,833,291	2.40	(175,906)		
367.00 UNDERGROUND CONDUIT	55-R1	(35)	493,269	2.62	60-R2	(35)	439,564	2.31	(53,705)		
367.00 UNDERGROUND CONDUCTORS AND DEVICES	55-R3	(35)	711,571	2.33	60-R3	(35)	642,972	2.10	(68,599)		
368.00 LINE TRANSFORMERS	45-R2	(30)	2,196,282	2.38	46-R2	(30)	2,102,711	2.14	(93,571)		
369.00 OVERHEAD SERVICES	60-R1	(40)	5,038,678	2.24	60-R1	(40)	5,151,741	2.14	(113,063)		
368.00 UNDERGROUND SERVICES	60-R1	(40)	2,611,760	2.60	60-R1	(40)	1,599,998	2.46	(1,011,762)		
370.00 METERS	20-S3	(3)	656,960	5.21	20-S3	(3)	635,195	5.05	(21,765)		
371.00 INSTALLATIONS ON CUSTOMER PREMISES	30-L0	(40)	17,760	4.15	30-L0	(40)	16,701	3.80	(1,059)		
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	45-R0.5	(40)	143,856	2.69	45-R0.5	(40)	138,276	2.63	(5,580)		
TOTAL WASHINGTON - DISTRIBUTION			14,411,610	2.74			13,636,956	2.59	(774,654)		
WYOMING - DISTRIBUTION											
360.20 RIGHTS-OF-WAY	50-S4	0	119,723	1.85	50-S4	0	114,986	1.78	(4,737)		
361.00 STRUCTURES AND IMPROVEMENTS	65-R2.5	(10)	314,852	1.65	65-R2.5	(10)	311,575	1.64	(3,277)		
362.00 STATION EQUIPMENT	55-R1	(10)	2,789,748	1.93	57-R1	(10)	2,691,041	1.83	(98,707)		
364.00 POLES, TOWERS AND FITTINGS	55-R1	(100)	5,979,738	3.51	57-R1	(100)	5,094,642	3.34	(885,096)		
366.00 OVERHEAD CONDUCTORS AND DEVICES	60-R0.5	(50)									

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020 (December 31, 2017 for Oregon Distribution)

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO					DIFFERENCE
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE	
WASHINGTON - GENERAL											
390.00 STRUCTURES AND IMPROVEMENTS	40-53	(10)		272,053	2.08	40-53	(10)		268,891	2.08	(3,162)
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	14-52	10		47,369	2.90	14-52	10		45,250	2.78	(2,119)
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	19-51	10		161,319	3.43	19-51	10		159,271	3.39	(2,048)
392.09 TRANSPORTATION EQUIPMENT - TRAILERS	23-50.5	10		16,149	2.29	23-50.5	10		16,021	2.28	(128)
396.03 LIGHT POWER OPERATED EQUIPMENT	10-52.5	10		230,136	9.49	10-52.5	10		227,052	9.36	(3,084)
396.07 HEAVY POWER OPERATED EQUIPMENT	15-1.5	15		261,031	3.91	15-1.5	15		258,414	3.76	(2,617)
TOTAL WASHINGTON - GENERAL				978,067	3.38				964,779	3.31	(13,288)
WYOMING - GENERAL											
398.20 LAND RIGHTS	55-R1	0		1,300	1.88	55-R1	0		1,300	1.87	(0)
399.00 STRUCTURES AND IMPROVEMENTS	55-R2	(20)		482,109	2.55	55-R2	(20)		431,430	2.28	(50,679)
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	14-51.5	10		409,803	8.78	14-51.5	10		401,002	8.60	(8,801)
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	16-1.2	5		555,029	6.85	16-1.2	5		551,036	6.79	(3,993)
392.09 TRANSPORTATION EQUIPMENT - TRAILERS	35-52.5	5		117,082	3.07	35-52.5	5		116,691	3.03	(391)
396.03 LIGHT POWER OPERATED EQUIPMENT	9-5.1	10		656,536	14.65	9-5.1	10		646,227	14.66	(10,309)
396.07 HEAVY POWER OPERATED EQUIPMENT	15-1.0	20		2,278,266	6.80	15-1.0	20		2,269,500	6.77	(8,766)
TOTAL WYOMING - GENERAL				4,962,229	6.68				4,811,479	6.66	(150,750)
CALIFORNIA - GENERAL											
390.00 STRUCTURES AND IMPROVEMENTS	60-R2	(20)		69,283	1.99	60-R2	(20)		69,083	1.99	(0)
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13-52	10		99,760	8.63	13-52	10		99,700	8.63	(0)
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	17-1.2	10		53,021	5.31	17-1.2	10		53,021	5.31	(0)
392.09 TRANSPORTATION EQUIPMENT - TRAILERS	35-52	5		12,545	2.68	35-52	5		12,545	2.68	(0)
396.03 LIGHT POWER OPERATED EQUIPMENT	9-5.4	10		176,663	12.21	9-5.4	10		176,663	12.21	(0)
396.07 HEAVY POWER OPERATED EQUIPMENT	15-1.3	15		120,655	5.59	15-1.2	15		120,655	5.59	(0)
TOTAL CALIFORNIA - GENERAL				637,737	6.48				637,737	6.48	0
UTAH - GENERAL											
398.20 LAND RIGHTS	50-R1	0		1,684	2.05	50-R1	0		1,684	2.05	(0)
399.00 STRUCTURES AND IMPROVEMENTS	50-R1	(20)		2,479,237	2.55	50-R1	(20)		2,479,237	2.55	(0)
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13-1.5	10		1,423,417	8.60	13-1.5	10		1,423,417	8.60	(0)
392.30 AIRCRAFT	10-50	20		115,964	6.23	10-50	20		115,964	6.23	(0)
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	17-1.2	5		1,300,808	6.38	17-1.2	5		1,300,808	6.38	(0)
392.09 TRANSPORTATION EQUIPMENT - TRAILERS	30-51	10		300,430	3.47	30-51	10		300,430	3.47	(0)
396.03 LIGHT POWER OPERATED EQUIPMENT	10-1.3	10		1,702,272	10.55	10-1.3	10		1,702,272	10.55	(0)
396.07 HEAVY POWER OPERATED EQUIPMENT	14-10.5	20		3,239,907	6.09	14-10.5	20		3,239,907	6.09	(0)
TOTAL UTAH - GENERAL				10,783,637	4.97				10,783,637	4.97	0
IDAHO - GENERAL											
389.20 LAND RIGHTS	60-R3	0		79	1.70	60-R3	0		79	1.70	(0)
399.00 STRUCTURES AND IMPROVEMENTS	60-R3	(10)		270,324	1.84	60-R3	(10)		270,324	1.84	(0)
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13-51.5	10		287,460	8.73	13-51.5	10		287,460	8.73	(0)
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	18-51	10		266,024	5.19	18-51	10		266,024	5.19	(0)
392.09 TRANSPORTATION EQUIPMENT - TRAILERS	35-51	15		37,747	2.44	35-51	15		37,747	2.44	(0)
396.03 LIGHT POWER OPERATED EQUIPMENT	9-5.2	10		368,440	11.95	9-5.2	10		368,440	11.95	(0)
396.07 HEAVY POWER OPERATED EQUIPMENT	18-1.1	10		419,526	5.39	18-1.1	10		419,526	5.39	(0)
TOTAL IDAHO - GENERAL				1,629,800	4.61				1,629,800	4.61	0
AZ, CO, MT, ETC. - GENERAL											
399.00 STRUCTURES AND IMPROVEMENTS	45-R2	(5)		6,392	1.76	45-R2	(5)		6,392	1.76	(0)
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	17-R2.5	5		15,634	3.82	17-R2.5	5		15,634	3.82	(0)
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	19-R2	15		8,263	3.50	19-R2	15		8,263	3.50	(0)
392.09 TRANSPORTATION EQUIPMENT - TRAILERS	25-S1.5	0		106	1.65	25-S1.5	0		106	1.65	(0)
396.07 HEAVY POWER OPERATED EQUIPMENT	25-R2.5	10		61,738	2.66	25-R2.5	10		61,738	2.66	(0)
TOTAL AZ, CO, MT, ETC. - GENERAL				82,133	2.77				82,133	2.77	0
TOTAL GENERAL PLANT				24,084,498	4.67				23,785,499	4.57	(299,039)
TOTAL ELECTRIC PLANT				592,754,775	3.63				572,703,006	(20,051,169)	(20,051,169)

Excluding UT, ID, WY, WA Dist: (16,066,470)

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

Subaccount	Life	Net Salvage	Depreciation Rate
Structures and Improvements - Solar	40-R3	(2)	4.21
Generators - Solar	25-S2.5	(2)	4.85
Accessory Electric Equipment - Solar	25-S2	0	4.83
Battery Storage	15-L3	(0)	7.24

Life	Net Salvage	Depreciation Rate
40-R3	(2)	4.21
25-S2.5	(2)	4.85
25-S2	0	4.83
15-L3	(0)	7.24

Row Labels	Sum of DIFFERENCE
TOTAL DEPRECIABLE OTHER PRODUCTION	(71,260)
TOTAL HYDRAULIC PRODUCTION	(32,856)
TOTAL IDAHO - DISTRIBUTION	(65,705)
TOTAL IDAHO - GENERAL	
TOTAL OREGON - DISTRIBUTION	(3,600,492)
TOTAL OREGON - GENERAL	(188,947)
TOTAL TRANSMISSION PLANT	(12,063,817)
TOTAL UTAH - DISTRIBUTION	(2,278,314)
TOTAL UTAH - GENERAL	
TOTAL WASHINGTON - DISTRIBUTION	(774,754)
TOTAL WASHINGTON - GENERAL	(20,548)
TOTAL WYOMING - DISTRIBUTION	(865,568)
TOTAL WYOMING - GENERAL	(89,744)
Grand Total	(20,051,169)

0