



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

December 23, 2016

VIA ELECTRONIC FILING

Public Utility Commission of Oregon
201 High Street SE, Suite 100
Salem, OR 97301-3389

Attn: Filing Center

RE: Docket UM 1682(3)—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

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, Manager, Regulatory Affairs, at (503) 813-6583.

Sincerely,

R. Bryce Dalley
Vice President, Regulation

Enclosure

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1682(3)

In the Matter of

PACIFICORP d/b/a PACIFIC POWER

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

**APPLICATION FOR
REAUTHORIZATION OF
DEFERRED ACCOUNTING**

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I. INTRODUCTION

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In accordance with ORS 757.259(2)(e) and OAR 860-027-0300, PacifiCorp d/b/a Pacific Power (PacifiCorp or Company) applies to the Public Utility Commission of Oregon (Commission) for an order reauthorizing deferral of Oregon's allocated share of the reduction in depreciation expense for system-allocated assets, except those related to coal generation, from the depreciation rates approved by the Commission in Order No. 13-347 in docket UM 1647 and the final depreciation rates adopted in the Company's other jurisdictions. In Order No. 16-097, the Commission granted the Company's request to defer the same for the 12 months beginning January 1, 2016. The Company respectfully requests reauthorization for 12 months beginning January 1, 2017.

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II. CONTACT INFORMATION

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Communications regarding this application should be addressed to:

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

Matt McVee
Assistant General Counsel
PacifiCorp
825 NE Multnomah St., Suite 1800
Portland, OR 97232
Phone: 503-813-5585
Email: matthew.mcvee@pacificorp.com

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In addition, the Company requests that all data requests regarding this application be

1 sent to the following:

2 By email (preferred): datarequest@pacificorp.com

3 By regular mail: Data Request Response Center
4 PacifiCorp
5 825 NE Multnomah St., Suite 2000
6 Portland, OR 97232

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

9 **III. BACKGROUND**

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

15 On March 1, 2013, PacifiCorp filed an application for a general rate revision,
16 docketed as UE 263, requesting a rate effective date of January 1, 2014. PacifiCorp's filing
17 in UE 263 reflected its proposed revised depreciation rates from UM 1647.¹ On June 12,
18 2013, the parties in both UE 263 and UM 1647 convened a joint settlement conference and
19 reached a settlement resolving all issues in both dockets. As outlined in Exhibit A of the
20 stipulation in UM 1647, the settlement reflected an Oregon-allocated revenue requirement
21 reduction of approximately \$1.6 million from the Company's initial filing. This reduction
22 was included in the overall revenue requirement reflected in the settlement stipulation in
23 UE 263. The stipulation in UM 1647 was approved in Order No. 13-437 on September 25,
24 2013. The stipulation in UE 263 was approved on December 18, 2013, in Order No. 13-474.

¹ Docket UE 263 Exhibit PAC/1002.

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

6 Since Commission approval of the stipulation, additional reductions to depreciation
7 rates were made as a result of the depreciation filings in the Company’s other jurisdictions.
8 These modifications reduced Oregon-allocated depreciation expense by approximately
9 \$859,000 from the levels approved by the Commission in Order No. 13-347. PacifiCorp
10 initially applied for deferral of this reduction to depreciation expense on December 31, 2013,
11 docketed as UM 1682; in Order No. 14-039 issued February 4, 2014, the Commission
12 authorized deferral of the reduction to depreciation for the period January 1, 2014 through
13 December 31, 2014. In Order No. 15-072, the Commission granted the Company’s request
14 to defer the same for the 12 months beginning January 1, 2015. Order No. 16-097 authorized
15 the same deferral for the 12 months beginning January 1, 2016. PacifiCorp respectfully
16 requests reauthorization to defer the reduction to depreciation expense beginning January 1,
17 2017, and continuing through December 31, 2017.

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

19 Exhibit B provides the descriptions and explanations of the total annual amounts
20 deferred from the beginning of the previous deferral period through the date of this
21 application.

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

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

8 **V. NOTICE**

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

12 **VI. CONCLUSION**

13 PacifiCorp respectfully requests that the Commission authorize the Company to
14 continue deferring the Oregon-allocated share of reductions in depreciation expense
15 beginning January 1, 2017, and continuing through December 31, 2017.

Respectfully submitted this 23rd day of December, 2016.


By: 
Matthew McVee
Assistant General Counsel
PacifiCorp d/b/a Pacific Power

EXHIBIT A

NOTICE

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1682(3)

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 23, 2016, PacifiCorp d/b/a Pacific Power filed an application with the Public Utility Commission of Oregon (Commission) for an order reauthorizing deferral of the Oregon-allocated reduction in depreciation expense for system-allocated assets, except those related to coal generation, from the depreciation rates approved by the Commission in Order No. 13-347 in docket UM 1647 and the final depreciation rates adopted by the Company's other jurisdictions. The Company respectfully requests reauthorization for 12 months beginning January 1, 2017. 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

Any person may submit written comments to the Commission regarding the application by January 17, 2017.

Respectfully submitted on December 23, 2016.

By:



Matthew McVee
Assistant General Counsel
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)	
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	ACCUMULATED AMOUNT (6)	ACCURUAL RATE (7)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	ACCUMULATED AMOUNT (11)	ACCURUAL RATE (12)		PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	ACCUMULATED AMOUNT (11)	ACCURUAL RATE (12)		
STEAM PRODUCTION PLANT																			
BLUNDELL																			
310.20 Land Rights	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 Structures and Improvements	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 Boiler Plant Equipment	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 Turbogenerator Units	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 Accessory Electric Equipment	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 Miscellaneous Power Plant Equipment	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	
TOTAL BLUNDELL	116,230,409				2,917,442	2.51				2,917,442	2.51	0				2,982,202	2.07	(75,300)	
																			(688,527)
CARBON																			
311.00 Structures and Improvements	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 Boiler Plant Equipment	89,815,616	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 Turbogenerator Units	27,988,527	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 Accessory Electric Equipment	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 Miscellaneous Power Plant Equipment	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	
TOTAL CARBON	120,994,909				43,884,854	36.56				43,884,854	36.56	0				43,884,854	36.56	0	
CHOLLA																			
310.20 Land Rights	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 Structures and Improvements	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 Boiler Plant Equipment	338,639,788	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 Turbogenerator Units	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 Accessory Electric Equipment	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 Miscellaneous Power Plant Equipment	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)	152,775	4.82	15,300	
TOTAL CHOLLA	536,902,995				25,183,459	3.98				25,183,459	3.98	0				25,183,459	3.98	0	
COLSTRIP																			
311.00 Structures and Improvements	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 Boiler Plant Equipment	117,786,667	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 Turbogenerator Units	34,008,214	12-2032	55-L1	(6)	1,135,973	2.81	12-2032	55-L1	(6)	1,135,973	2.81	0	12-2032	55-L1	(6)	1,135,973	2.81	0	
315.00 Accessory Electric Equipment	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 Miscellaneous Power Plant Equipment	2,124,635	12-2032	40-O1	(6)	68,665	3.24	12-2032	40-O1	(6)	68,665	3.24	0	12-2032	40-O1	(6)	68,665	3.24	0	
TOTAL COLSTRIP	215,680,970				6,065,272	2.74				6,065,272	2.74	0				6,065,272	2.74	0	
CRAG																			
311.00 Structures and Improvements	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 Boiler Plant Equipment	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 Turbogenerator Units	27,213,865	12-2026	55-L1	(6)	1,376,817	3.04	12-2026	55-L1	(6)	1,376,817	3.04	0	12-2026	55-L1	(6)	1,376,817	3.04	0	
315.00 Accessory Electric Equipment	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 Miscellaneous Power Plant Equipment	1,646,012	12-2026	40-O1	(6)	55,454	3.98	12-2026	40-O1	(6)	55,454	3.98	0	12-2026	40-O1	(6)	55,454	3.98	0	
TOTAL CRAG	184,232,324				7,436,767	4.04				7,436,767	4.04	0				7,436,767	4.04	0	
DAVE JOHNSTON																			
310.20 Land Rights	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 Structures and Improvements	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 Boiler Plant Equipment	698,871,037	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 Turbogenerator Units	68,128,022	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 Accessory Electric Equipment	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 Miscellaneous Power Plant Equipment	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	
TOTAL DAVE JOHNSTON	1,006,249,648				75,523,382	7.50				75,523,382	7.50	0				75,523,382	7.50	0	
GADSBY																			
311.00 Structures and Improvements	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 Boiler Plant Equipment	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 Turbogenerator Units	19,044,014	12-2022	55-L1	(13)	305,875	0.78	12-2022	55-L1	(13)	305,875	0.78	0	12-2032	55-R2.5	(15)	622,076	2.43	156,816	
315.00 Accessory Electric Equipment	7,776,019	12-2022	75-R2.5	(13)	262,303	0.37	12-2022	75-R2.5	(13)	262,303	0.37	0	12-2032	75-R2.5	(14)	223,415	2.27	(38,888)	
316.00 Miscellaneous Power Plant Equipment	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	
TOTAL GADSBY	80,072,547				1,193,623	1.49				1,193,623	1.49	0				(2,341,500)	3.17	(2,341,500)	
																			(1,691,820)
HAYDEN																			
311.00 Structures and Improvements	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 Boiler Plant Equipment	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 Turbogenerator Units	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 Accessory Electric Equipment	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 Miscellaneous Power Plant Equipment	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	
TOTAL HAYDEN	85,317,975				4,483,035	5.25				4,483,035	5.25	0				4,483,035	5.25	0	
HUNTER																			
310.20 Land Rights	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 Structures and Improvements	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 Boiler Plant Equipment	702,626,566	12-2029	60-L1	(5)	30,603,074														

PACIFICORP

COMPARISON OF ESTIMATED SURVIVOR BASES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION EXCHANGE AND CALCULATED ANNUAL DEPRECIATION RATES CAPED 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	ACCRUAL AMOUNT	ACCRUAL RATE	RETIREMENT DATE	SURVIVOR CURVE	SALVAGE PERCENT	ACCRUAL AMOUNT	ACCRUAL RATE		RETIREMENT DATE	SURVIVOR CURVE	SALVAGE PERCENT	ACCRUAL AMOUNT	ACCRUAL 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	
TOTAL DEPRECIABLE STEAM PRODUCTION PLANT	6,765,539,385				368,681,923	5.45				368,681,923	5.45	0			367,104,672	5.43	(1,577,251)	
310.30 Water Rights																		
Carbon	865,461																	
Dave Johnston	9,700,897																	
Gasky	8,138																	
Hunter	24,271,831																	
Huntington	1,471,633																	
JimBridger	171,270																	
Naughton	691																	
Wyodak	13,697																	
Total Account 310.30 Water Rights	36,603,623																	
TOTAL STEAM PRODUCTION PLANT	6,802,042,908				368,681,923	5.42				368,681,923	5.42	0			367,104,672	5.40	(1,577,251)	
HYDRAULIC PRODUCTION PLANT																		
ASHTON/ST. ANTHONY																		
330.20 Land Rights	28,700	12-2027	SQUARE	0	801	2.79	12-2027	SQUARE	0	801	2.79	0	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	12,253,979	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	
BEAR RIVER																		
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	3.31	12-2033	120-R2	(2)	956,665	3.31	0	12-2033	120-R2	(2)	956,665	3.31	0
333.00 Waterwheels, Turbines and Generators	10,837,993	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	
BEND																		
331.00 Structures and Improvements	56,573	12-2016	120-R1.5	0	1,180	2.09	12-2016	120-R1.5	0	1,180	2.09	0	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	0.00	12-2016	120-R1.5	0	0	0.00	0	12-2016	120-R1.5	0	0	0.00	0
TOTAL BEND	1,312,577				123,533	9.41				123,533	9.41	0			123,533	9.41	0	
BIG FORK																		
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	4,691,074	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	285,206	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	
CONDIT																		
330.20 Land Rights			FULLY ACCRUED					FULLY ACCRUED						FULLY ACCRUED				
330.40 Flood Rights			FULLY ACCRUED					FULLY ACCRUED						FULLY ACCRUED				
331.00 Structures and Improvements			FULLY ACCRUED					FULLY ACCRUED						FULLY ACCRUED				
332.00 Reservoirs, Dams and Waterways			FULLY ACCRUED					FULLY ACCRUED						FULLY ACCRUED				
333.00 Waterwheels, Turbines and Generators			FULLY ACCRUED					FULLY ACCRUED						FULLY ACCRUED				
334.00 Accessory Electric Equipment			FULLY ACCRUED					FULLY ACCRUED						FULLY ACCRUED				
335.00 Miscellaneous Power Plant Equipment			FULLY ACCRUED					FULLY ACCRUED						FULLY ACCRUED				
336.00 Roads, Railroads and Bridges			FULLY ACCRUED					FULLY ACCRUED						FULLY ACCRUED				
TOTAL CONDIT																		
CUTLER																		
330.30 Water Rights	4,818	12-2024	SQUARE	0	150	3.11	12-2024	SQUARE	0	150	3.11	0	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	7,511,398	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	11,987,826	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)			

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 (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		RETIREMENT DATE (6)	SURVIVOR CURVE (7)	SALVAGE PERCENT (8)	CALCULATED ANNUAL			RETIREMENT DATE (9)	SURVIVOR CURVE (10)	SALVAGE PERCENT (11)	CALCULATED ANNUAL		
					ACCURUAL AMOUNT (10)	ACCURUAL RATE (11)				ACCURUAL AMOUNT (12)	ACCURUAL RATE (13)					ACCURUAL AMOUNT (14)	ACCURUAL RATE (15)	
KLAMATH RIVER - ACCELERATED																		
330.20 Land Rights	40,941	12-2019	SQUARE	0	2,233	5.45	12-2019	SQUARE	0	2,233	5.45	0	12-2019	SQUARE	0	2,233	5.45	0
330.40 Flood Rights	1,030	12-2019	SQUARE	0	56	5.44	12-2019	SQUARE	0	56	5.44	0	12-2019	SQUARE	0	56	5.44	0
331.00 Structures and Improvements	13,695,980	12-2019	SQUARE	0	1,138,372	8.31	12-2019	SQUARE	0	1,138,372	8.31	0	12-2019	SQUARE	0	1,138,372	8.31	0
332.00 Reservoirs, Dams and Waterways	34,075,662	12-2019	SQUARE	0	2,425,041	7.12	12-2019	SQUARE	0	2,425,041	7.12	0	12-2019	SQUARE	0	2,425,041	7.12	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
334.00 Accessory Electric Equipment	18,047,648	12-2019	SQUARE	0	1,491,231	8.29	12-2019	SQUARE	0	1,491,231	8.29	0	12-2019	SQUARE	0	1,491,231	8.29	0
335.00 Miscellaneous Power Plant Equipment	173,967	12-2019	SQUARE	0	11,137	6.44	12-2019	SQUARE	0	11,137	6.44	0	12-2019	SQUARE	0	11,137	6.44	0
336.00 Roads, Railroads and Bridges	2,547,656	12-2019	SQUARE	0	190,467	7.48	12-2019	SQUARE	0	190,467	7.48	0	12-2019	SQUARE	0	190,467	7.48	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
LAST CHANCE																		
331.00 Structures and Improvements	446,367	12-2025	120-R1.5	(1)	15,406	3.45	12-2025	120-R1.5	(1)	15,406	3.45	0	12-2025	120-R1.5	(1)	15,406	3.45	0
332.00 Reservoirs, Dams and Waterways	956,229	12-2025	120-R2	(1)	38,512	4.03	12-2025	120-R2	(1)	38,512	4.03	0	12-2025	120-R2	(1)	38,512	4.03	0
333.00 Waterwheels, Turbines and Generators	1,060,035	12-2025	90-L1.5	(2)	35,583	3.35	12-2025	90-L1.5	(2)	35,583	3.35	0	12-2025	90-L1.5	(2)	35,583	3.35	0
334.00 Accessory Electric Equipment	257,824	12-2025	70-L0	(2)	12,972	5.03	12-2025	70-L0	(2)	12,972	5.03	0	12-2025	70-L0	(2)	12,972	5.03	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
336.00 Roads, Railroads and Bridges	2,758,428																	
TOTAL LAST CHANCE					104,448	3.75				104,448	3.75	0				104,448	3.75	0
LIFTON																		
330.20 Land Rights	20,759	12-2033	SQUARE	0	389	1.87	12-2033	SQUARE	0	389	1.87	0	12-2033	SQUARE	0	389	1.87	0
330.30 Water Rights	24,130	12-2033	SQUARE	0	466	1.93	12-2033	SQUARE	0	466	1.93	0	12-2033	SQUARE	0	466	1.93	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
332.00 Reservoirs, Dams and Waterways	8,222,952	12-2033	120-R2	(3)	280,898	3.17	12-2033	120-R2	(3)	280,898	3.17	0	12-2033	120-R2	(3)	280,898	3.17	0
333.00 Waterwheels, Turbines and Generators	7,747,695	12-2033	90-L1.5	(2)	320,003	4.13	12-2033	90-L1.5	(2)	320,003	4.13	0	12-2033	90-L1.5	(2)	320,003	4.13	0
334.00 Accessory Electric Equipment	282,696	12-2033	70-L0	(4)	9,984	3.75	12-2033	70-L0	(4)	9,984	3.75	0	12-2033	70-L0	(4)	9,984	3.75	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
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
TOTAL LIFTON	17,678,255				632,251	3.58				632,251	3.58	0				632,251	3.58	0
MERWIN																		
330.20 Land Rights	300,510	12-2058	SQUARE	0	1,517	0.50	12-2058	SQUARE	0	1,517	0.50	0	12-2058	SQUARE	0	1,517	0.50	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
331.00 Structures and Improvements	1,983,989	12-2058	120-R1.5	(4)	24,716	2.11	12-2058	120-R1.5	(4)	24,716	2.11	0	12-2058	120-R1.5	(4)	24,716	2.11	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
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
334.00 Accessory Electric Equipment	9,928,730	12-2058	70-L0	(8)	232,650	2.34	12-2058	70-L0	(8)	232,650	2.34	0	12-2058	70-L0	(8)	232,650	2.34	0
335.00 Miscellaneous Power Plant Equipment	157,007	12-2058	75-R0.5	(3)	3,250	2.07	12-2058	75-R0.5	(3)	3,250	2.07	0	12-2058	75-R0.5	(3)	3,250	2.07	0
336.00 Roads, Railroads and Bridges	21,389,633	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
TOTAL MERWIN	138,992,217				2,820,922	2.03				2,820,922	2.03	0				2,820,922	2.03	0
NORTH LUMPQUA																		
331.00 Structures and Improvements	106,884,116	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
332.00 Reservoirs, Dams and Waterways	119,045,003	12-2038	120-R2	(2)	3,452,056	2.90	12-2038	120-R2	(2)	3,452,056	2.90	0	12-2038	120-R2	(2)	3,452,056	2.90	0
333.00 Waterwheels, Turbines and Generators	23,897,207	12-2038	90-L1.5	(4)	780,725	3.27	12-2038	90-L1.5	(4)	780,725	3.27	0	12-2038	90-L1.5	(4)	780,725	3.27	0
334.00 Accessory Electric Equipment	15,581,671	12-2038	70-L0	(4)	693,844	3.75	12-2038	70-L0	(4)	693,844	3.75	0	12-2038	70-L0	(4)	693,844	3.75	0
335.00 Miscellaneous Power Plant Equipment	707,252	12-2038	75-R0.5	(2)	21,552	3.05	12-2038	75-R0.5	(2)	21,552	3.05	0	12-2038	75-R0.5	(2)	21,552	3.05	0
336.00 Roads, Railroads and Bridges	6,809,373	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
TOTAL NORTH LUMPQUA	272,901,522				9,102,718	3.34				9,102,718	3.34	0				9,102,718	3.34	0
OLMSTED																		
331.00 Structures and Improvements	188,480	12-2016	120-R1.5	(1)	11,250	5.97	12-2016	120-R1.5	(1)	11,250	5.97	0	12-2016	120-R1.5	(1)	11,250	5.97	0
334.00 Accessory Electric Equipment	28,230	12-2016	70-L0	(1)	2,621	9.28	12-2016	70-L0	(1)	2,621	9.28	0	12-2016	70-L0	(1)	2,621	9.28	0
335.00 Miscellaneous Power Plant Equipment	3,224	12-2016	75-R0.5	(1)	144	4.47	12-2016	75-R0.5	(1)	144	4.47	0	12-2016	75-R0.5	(1)	144	4.47	0
336.00 Roads, Railroads and Bridges	12,598	12-2016	120-R1.5	(0)	1,601	12.71	12-2016	120-R1.5	(0)	1,601	12.71	0	12-2016	120-R1.5	(0)	1,601	12.71	0
TOTAL OLMSTED	232,532				15,616	6.72				15,616	6.72	0				15,616	6.72	0
PARIS																		
331.00 Structures and Improvements	115,470	12-2017	120-R1.5	0	11,734	10.16	12-2017	120-R1.5	0	11,734	10.16	0	12-2017	120-R1.5	0	11,734	10.16	0
332.00 Reservoirs, Dams and Waterways	95,207	12-2017	120-R2	(1)	0	0.00	12-2017	120-R2	(1)	0	0.00	0	12-2017	120-R2	(1)	0	0.00	0
333.00 Waterwheels, Turbines and Generators	72,290	12-2017	90-L1.5	(1)	0	0.00	12-2017	90-L1.5	(1)	0	0.00	0	12-2017	90-L1.5	(1)	0	0.00	0
334.00 Accessory Electric Equipment	148,531	12-2017	70-L0	(1)	7,273	4.90	12-2017	70-L0	(1)	7,273	4.90	0	12-2017	70-L0	(1)	7,273	4.90	0
335.00 Miscellaneous Power Plant Equipment	411	12-2017	75-R0.5	(0)	0.00	0.00	12-2017	75-R0.5	(0)	0.00	0.00	0	12-2017	75-R0.5	(0)	0.00	0.00	0
TOTAL PARIS	431,910				19,007	4.40				19,007	4.40	0				19,007	4.40	0
PIONEER																		
330.20 Land Rights	9,247	12-2030	SQUARE	0	101	1.09	12-2030	SQUARE	0	101	1.09	0	12-2030	SQUARE	0	101	1.09	0
330.30 Water Rights	110,006	12-2030	SQUARE	0	1,210	1.09	12-2030	SQUARE	0	1,210	1.09	0	12-2030	SQUARE	0	1,210	1.09	0
331.00 Structures and Improvements	511,367	12-2030	120-R1.5	(2)	18,118	3.54	12-2030	120-R1.5	(2)	18,118	3.54	0	12-2030	120-R1.5	(2)	18,118	3.54	0
332.00 Reservoirs, Dams and Waterways	8,084,669	12-2030	120-R2	(2)	239,907	2.97												

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

Table with columns for ACCOUNT, ORIGINAL COST, FILED UM 1647 (RETIREMENT DATE, SURVIVOR CURVE, NET SALVAGE PERCENT, ACCRUAL AMOUNT, ACCRUAL RATE), SETTLEMENT AGREEMENT UM 1647 (same as FILED UM 1647), and SETTLEMENT IMPACTS: Idaho, Utah, Washington and Wyoming (same columns as FILED UM 1647). Rows include various power plant equipment and structures across multiple units like VIVA NAUGHTON, WALLOWA FALLS, WEBER, YALE, HYDRO DECOMMISSIONING RESERVE, etc.

PACIFICORP

COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION REVENUE AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PACIFICORP AND SETTLEMENT PROPOSALS AS OF DECEMBER 31, 2013

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

Table with 15 columns: ACCOUNT, ORIGINAL CURVE, RETIREMENT DATE, SURVIVOR CURVE, SALVAGE PERCENT, ACCRUAL AMOUNT, ACCRUAL RATE, PROBABLE RETIREMENT DATE, SURVIVOR CURVE, SALVAGE PERCENT, ACCRUAL AMOUNT, ACCRUAL RATE, INCREASE/(DECREASE), and Settlement Impacts (Idaho, Utah, Washington, and Wyoming) with columns for RETIREMENT DATE, SURVIVOR CURVE, SALVAGE PERCENT, ACCRUAL AMOUNT, ACCRUAL RATE, and INCREASE/(DECREASE). Rows are categorized by plant type such as Structures and Improvements, Generators, Accessory Electric Equipment, and various transmission and distribution plants.

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 (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)		NET SALVAGE PERCENT (10)	CALCULATED ANNUAL					
					ACCRUAL AMOUNT (6)	ACCURUAL RATE (7)				ACCRUAL AMOUNT (11)	ACCURUAL RATE (12)					ACCRUAL AMOUNT (11)	ACCURUAL RATE (12)				
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	936,694	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)						
TOTAL UTAH - GENERAL	189,292,777			7,884,851	4.17			7,884,851	4.17	0			6,390,134	3.38	(1,494,717)						
IDAHO - GENERAL*																					
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	2,237,668	12-S2	10	159,107	7.11	12-S2	10	159,107	7.11	0	12-S2	10	96,796	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	196,713	12.94	8-R2	10	196,713	12.94	0	8-L3	10	126,328	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)						
TOTAL IDAHO - GENERAL	27,953,262			1,064,012	3.86			1,064,012	3.86	0			646,779	3.07	(417,233)						
AZ, CO, MT, ETC. - GENERAL																					
390.00 Structures and Improvements	374,091	45-R2	0	5,647	1.51	45-R2	0	5,647	1.51	0	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						
TOTAL AZ, CO, MT, ETC. - GENERAL	3,346,532			64,717	1.93			64,717	1.93	0			64,717	1.93	0						
TOTAL GENERAL PLANT	449,572,820			18,358,651	4.08			18,219,744	4.05	(139,107)			16,237,133	3.61	(1,982,611)						
UTAH MINING																					
399.30 Structures and Improvements	15,067,475	12-2019	40-S1	(1)	576,177	3.82	12-2019	40-S1	(1)	573,630	3.81	(2,538)	12-2019	40-S1	(1)	573,630	3.81	0			
399.31 Structures and Improvements - Prep Plant	24,269,468	12-2042	60-S2	(7)	500,842	2.06	12-2042	60-S2	(7)	500,293	2.06	(549)	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	12.85	(101,257)	12-2019	10-L4	7	4,109,731	12.85	0			
399.51 Vehicles	1,013,193	12-2019	14-L2.5	5	70,668	6.96	12-2019	14-L2.5	5	70,485	6.96	(183)	12-2019	14-L2.5	5	70,485	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			
TOTAL UTAH MINING	238,296,179			20,944,312	8.79			20,815,482	8.74	(128,836)			20,815,482	8.74	0						
TOTAL ELECTRIC PLANT	22,923,287,116			796,943,855	3.48			791,654,897	3.45	(5,288,959)			766,108,767	3.34	(25,646,130)						
								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 23rd day of December 2016.



Kaley McNay
Senior Coordinator, Regulatory Operations

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 in compliance with OAR 860-001-0180.

UE 263

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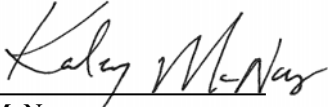
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