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Portland, Oregon 97232

August 18, 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—Stipulation and Joint Testimony

PacifiCorp d/b/a Pacific Power encloses for filing in this docket the following documents:

- The Stipulation between PacifiCorp, Staff of the Public Utility Commission of Oregon, the Oregon Citizens' Utility Board, and the Alliance of Western Energy Consumers; and
- Joint Testimony in Support of the Stipulation.

If you have questions about this filing, please contact Cathie Allen, Regulatory Affairs Manager, at (503) 813-5934.

Sincerely,

A handwritten signature in black ink, appearing to read "Etta Lockey", with a long, sweeping horizontal line extending to the right.

Etta Lockey
Vice President, Regulation

Enclosures

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1968

In the Matter of

PACIFICORP, dba PACIFIC POWER,

Application for Authority to Implement
Revised Depreciation Rates.

STIPULATION

1

INTRODUCTION

2

1. PacifiCorp d/b/a Pacific Power (PacifiCorp or Company), Staff of the Public Utility Commission of Oregon (Staff), Oregon Citizens' Utility Board (CUB), and the Alliance of Western Energy Consumers (AWEC) (collectively the Stipulating Parties) enter into this Stipulation to resolve all remaining issues in docket UM 1968, PacifiCorp's application requesting authority to implement depreciation rates (Application). No other party intervened in this docket.

3

BACKGROUND

4

2. PacifiCorp filed its Application on September 13, 2018. On September 19, 2018, CUB filed a notice of intervention. AWEC filed its petition to intervene on October 9, 2018. A prehearing conference was held on October 29, 2018. On November 6, 2018, Administrative Law Judge Sarah Rowe issued a Prehearing Conference Memorandum granting interventions and establishing the procedural schedule.

5

3. On February 8, 2019, PacifiCorp filed a Motion to Hold Proceeding in Abeyance. On February 15, 2019, PacifiCorp's motion was granted. PacifiCorp held all-state discussions regarding its 2018 Depreciation Study through 2019.

1 4. On January 16, 2020, in compliance with the 2020 PacifiCorp Inter-
2 jurisdictional Allocation Protocol, approved by the Commission in docket UM 1050,¹
3 PacifiCorp filed the results of the contractor-assisted engineering study of decommissioning
4 costs for the Jim Bridger, Dave Johnston, Hunter, Huntington, Naughton, Wyodak, and
5 Hayden coal plants. On February 14, 2020, PacifiCorp filed supplemental testimony in the
6 proceeding to update for steam production probable retirement dates and updated
7 decommissioning costs.

8 5. On March 3, 2020, the Commission held a prehearing conference in the
9 proceeding. On March 4, 2020, Judge Rowe issued a prehearing conference memorandum
10 establishing a revised procedural schedule.

11 6. On March 31, 2020, PacifiCorp filed an unopposed motion to segregate issues
12 related to coal-fired resources in the 2018 Depreciation Study proceeding and move those
13 issues to its general rate case proceeding in docket UE 374. On April 10, 2020, following
14 settlement discussions, Staff filed a stipulated motion to suspend the procedural schedule in
15 the proceeding. On April 13, 2020, PacifiCorp and Staff's motions were granted, requiring
16 the Stipulating Parties to file the stipulation and supporting testimony or brief by June 9,
17 2020, or, alternatively, a joint status update.

18 7. The Stipulating Parties held settlement conferences on April 7 and 9, 2020,
19 resolving the majority of the issues remaining in the proceeding.

¹ *In the Matter of PacifiCorp, dba Pacific Power, Request to Initiate an Investigation of Multi-Jurisdictional Issues and Approve an Inter-Jurisdictional Cost Allocation Protocol*, Order No. 20-024, Docket No. UM 1050 (Jan. 23, 2020).

1 expense developed by application of the currently authorized depreciation rates to the same
2 plant balances.

3 13. Stipulating Parties agree that the negotiated survival curves and net salvage
4 rates will be applied to 2020 plant balances in determining the depreciation rates for system-
5 allocated accounts. Stipulating Parties agree that the negotiated survival curves and net
6 salvage rates for Oregon accounts will be applied to 2017 plant balances in determining the
7 depreciation rates, with the following exception discussed in paragraph 14.

8 14. General Plant accounts are generally situs allocated to each state. However,
9 certain costs in Oregon General Plant are system allocated (e.g. PacifiCorp’s headquarter
10 building, Grid Operations Center, and equipment used across multiple PacifiCorp states).
11 Accordingly, to conform to other system-allocated costs, the Stipulating Parties agree that
12 Oregon General Plant will use the 2020 plant balances for the following accounts:

General Plant - Oregon
390 - Structures & Improv.
392.01 - Light Trucks & Vans
392.05 - Medium Trucks
392.09 - Trailers
396.03 - Light Power Operated Equipment
396.07 - Heavy Power Operated Equipment

13
14 15. As a result of the settlement discussions, the Stipulating Parties have agreed to
15 modify the Company’s initial filing regarding the following accounts as further detailed in
16 Attachment 1:

- 17 • Hydraulic Production account 331;
- 18 • Other Production – Simple Cycle Gas account 343;
- 19 • Transmission accounts 350.2, 352, 353, 354, 355, 356, 357, 358 and
20 359;

- 1 • Oregon Distribution accounts 360.2, 361, 362, 364, 365, 366, 367,
2 368, 369.1, 369.2, 370, 371, and 373;
- 3 • Oregon General Plant accounts 390, 392.01, 392.05, 392.09, 396.03
4 and 396.07;
- 5 • Washington General Plant accounts 390, 392.01, 392.05, 392.09,
6 396.03 and 396.07; and
- 7 • Wyoming General Plant account 390

8 16. The Stipulating Parties agree to submit this Stipulation to the Commission and
9 request that the Commission approve the Stipulation as presented. The Stipulating Parties
10 agree that this Stipulation will result in rates that meet the standard in ORS 756.040.

11 17. This Stipulation will be offered in to the record as evidence under OAR 860-
12 001-0350(7). The Stipulating Parties agree to support this Stipulation throughout this
13 proceeding and any appeal, provide witnesses to sponsor the Stipulation at hearing, if
14 required, and recommend that the Commission issue an order adopting the Stipulation.

15 18. The Stipulating Parties have negotiated this Stipulation as an integrated
16 document. If the Commission rejects all or any material portion of this Stipulation or
17 imposes additional material conditions in approving this Stipulation, any of the Stipulating
18 Parties are entitled to withdraw from the Stipulation or exercise any other rights provided in
19 OAR 860-001-0325(9). To withdraw from the Stipulation, a Stipulating Party must provide
20 written notice to the Commission and the other Stipulating Parties within five days of service
21 of the final order rejecting, modifying, or conditioning this Stipulation.

1 19. By entering into this Stipulation, no Stipulating Party approves, admits, or
2 consents to the facts, principles, methods, or theories employed by any other Stipulating
3 Party.

4 20. This Stipulation is not enforceable by any Stipulating Party unless and until
5 adopted by the Commission in a final order. Each signatory to this Stipulation avers that
6 they are signing this Stipulation in good faith and that they intend to abide by the terms of
7 this Stipulation unless and until the Stipulation is rejected or adopted only in part by the
8 Commission. The Stipulating Parties agree that the Commission has exclusive jurisdiction to
9 enforce or modify the Stipulation. If the Commission rejects or modifies this Stipulation, the
10 Stipulating Parties reserve the right to seek reconsideration or rehearing of the Commission
11 order under ORS 756.561 and OAR 860-001-0720 or to appeal the Commission order under
12 ORS 756.610.

13 21. This Stipulation may be executed in counterparts and each signed counterpart
14 constitutes an original document.

15 This Stipulation is entered into by each Party on the date entered below such
16 Stipulating Party's signature.

PACIFICORP

STAFF of the PUBLIC UTILITY
COMMISSION OF OREGON

By: 

By: /s/ Sommer Moser

Date: August 18, 2020

Date: August 18, 2020

OREGON CITIZENS' UTILITY BOARD

ALLIANCE OF WESTERN ENERGY
CONSUMERS

By:



By:

Date:

8/18/20

Date:

OREGON CITIZENS' UTILITY BOARD

ALLIANCE OF WESTERN ENERGY
CONSUMERS

By:

By:



Date: _____

Date: August 18, 2020

ATTACHMENT 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),
OREGON

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE	COMPOSITE REMAINING LIFE
NON-COAL STEAM PRODUCTION PLANT									
GADSBY GENERATING STATION									
GADSBY UNIT 1									
311.00	12-2032	110-S0.5	(14)	1,467,302.32	1,282,410	390,315	32,893	2.24	11.9
	12-2032	65-L0.5	(14)	9,990,909.60	8,768,446	2,621,191	234,308	2.35	11.2
314.00	12-2032	50-S0	(14)	4,997,905.50	4,874,890	822,722	77,989	1.56	10.5
315.00	12-2032	80-R2.5	(14)	1,356,213.61	1,352,569	153,515	13,023	0.96	11.8
316.00	12-2032	45-L0	(10)	18,931.78	18,963	1,862	197	1.04	9.5
				17,831,262.81	16,337,278	3,989,605	358,410	2.01	
GADSBY UNIT 2									
311.00	12-2032	110-S0.5	(15)	1,356,101.68	1,196,825	362,692	30,536	2.25	11.9
312.00	12-2032	65-L0.5	(14)	13,328,865.42	12,061,580	3,133,327	281,036	2.11	11.1
314.00	12-2032	50-S0	(14)	5,817,835.53	5,189,361	1,442,972	134,018	2.30	10.8
315.00	12-2032	80-R2.5	(14)	1,362,521.91	1,414,396	138,879	11,814	0.87	11.8
316.00	12-2032	45-L0	(10)	11,329.90	11,349	1,114	118	1.04	9.4
				21,876,684.44	19,873,510	5,078,984	457,522	2.09	
GADSBY UNIT 3									
311.00	12-2032	110-S0.5	(14)	1,458,584.64	1,212,937	449,849	37,915	2.60	11.9
312.00	12-2032	65-L0.5	(14)	13,480,589.17	11,892,173	3,475,699	280,720	2.30	11.2
314.00	12-2032	50-S0	(14)	7,521,747.93	5,923,584	2,651,209	240,770	3.20	11.0
315.00	12-2032	80-R2.5	(14)	2,470,687.19	2,084,236	722,348	61,312	2.48	11.8
316.00	12-2032	45-L0	(10)	42,088.08	42,137	4,137	433	1.03	9.6
				24,973,677.01	21,165,067	7,303,242	650,650	2.61	
GADSBY COMMON									
311.00	12-2032	110-S0.5	(14)	11,865,890.92	10,599,916	2,927,200	248,241	2.09	11.8
312.00	12-2032	65-L0.5	(14)	1,889,896.07	969,811	1,184,625	102,813	5.44	11.5
314.00	12-2032	50-S0	(14)	459,054.11	360,319	163,003	14,741	3.21	11.1
315.00	12-2032	80-R2.5	(14)	3,091,504.03	1,953,332	1,570,982	132,357	4.28	11.9
316.00	12-2032	45-L0	(12)	356,780.79	281,118	118,476	11,121	3.12	10.7
				17,663,085.92	14,164,496	5,964,286	509,273	2.88	
				82,344,680.18	71,540,351	22,336,117	1,975,855	2.40	
BLUNDELL GENERATING STATION									
BLUNDELL GEOTHERMAL UNIT 1									
311.00	12-2037	110-S0.5	(9)	6,583,729.23	4,102,662	3,073,603	186,829	2.84	16.5
312.00	12-2037	65-L0.5	(10)	12,965,738.93	7,522,567	6,739,746	441,987	3.41	15.2
314.00	12-2037	50-S0	(9)	17,102,109.74	9,058,117	9,563,183	643,109	3.76	14.9
315.00	12-2037	80-R2.5	(8)	5,029,851.92	3,109,604	2,322,636	141,910	2.82	16.4
316.00	12-2037	45-L0	(7)	683,558.16	349,322	382,086	26,821	3.92	14.2
				42,364,987.96	24,142,271	22,101,254	1,440,656	3.40	
BLUNDELL GEOTHERMAL UNIT 2									
311.00	12-2037	110-S0.5	(8)	687,088.93	255,268	486,767	29,068	4.23	16.7
312.00	12-2037	65-L0.5	(9)	7,871,580.20	2,850,187	5,729,835	360,519	4.58	15.9
314.00	12-2037	50-S0	(8)	16,071,872.70	6,400,547	11,117,794	715,372	4.45	16.5
315.00	12-2037	80-R2.5	(8)	2,444,528.70	970,402	1,669,689	99,742	4.08	15.7
316.00	12-2037	45-L0	(7)	522,752.96	203,775	355,570	24,123	4.61	14.7
				27,597,803.49	10,680,180	19,359,655	1,228,824	4.45	
BLUNDELL GEOTHERMAL STEAM FIELD									
310.20	12-2037	SQUARE	0	40,981,910.43	29,239,171	11,742,740	690,749	1.69	17.0
311.00	12-2037	110-S0.5	(7)	249,983.70	105,168	162,325	9,683	3.87	16.8
312.00	12-2037	65-L0.5	(8)	37,022,216.69	12,872,532	27,111,462	1,691,185	4.57	16.0

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AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020 (December 31, 2017 for Oregon Distribution),
OREGON

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(7)	1,031,082.80	264,675	838,584	49,856	4.84	16.8
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(6)	121,552.76	32,488	96,358	6,364	5.24	15.1
TOTAL BLUNDELL GEOTHERMAL STEAM FIELD				79,406,756.38	42,514,033	39,951,469	2,447,837	3.08	
BLUNDELL GEOTHERMAL COMMON									
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(8)	738,050.46	252,440	544,655	32,489	4.40	16.8
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	3,235,238.06	164,560	3,329,497	203,245	6.28	16.4
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	42,208.95	11,711	33,875	2,016	4.78	16.8
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	69,748.12	42,553	32,077	2,335	3.35	13.7
TOTAL BLUNDELL GEOTHERMAL COMMON				4,085,245.59	471,264	3,940,104	240,085	5.88	
TOTAL BLUNDELL GENERATING STATION				153,454,793.44	77,807,747	85,352,482	5,357,402	3.49	
TOTAL NON-COAL STEAM PRODUCTION PLANT				235,799,473.62	149,348,099	107,688,599	7,333,257	3.11	
HYDRAULIC PRODUCTION PLANT									
ASHTON/ST. ANTHONY									
330.20 LAND RIGHTS	12-2027	SQUARE	0	328,066.33	64,393	263,673	37,688	11.48	7.0
331.00 STRUCTURES AND IMPROVEMENTS	12-2027	125-R1	0	2,121,264.95	816,237	1,305,028	188,289	8.88	6.9
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2027	125-R1.5	0	28,035,469.79	11,029,384	17,006,086	2,443,602	8.72	7.0
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2027	95-S0	(1)	1,965,787.70	974,130	1,031,516	150,175	7.56	6.9
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2027	70-L0	(1)	1,322,373.28	585,300	750,297	111,111	8.40	6.8
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	75-R0.5	(1)	7,989.05	4,076	3,993	7,36	7.36	6.8
336.00 ROADS, RAILROADS AND BRIDGES	12-2027	100-S0.5	(1)	5,483.60	1,401	4,137	596	10.87	6.9
TOTAL ASHTON/ST. ANTHONY				33,806,434.70	13,474,920	20,364,730	2,932,029	8.67	
BEAR RIVER									
330.20 LAND RIGHTS	12-2033	SQUARE	0	5,879.43	4,719	1,160	90	1.53	12.9
331.00 STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(1)	6,757,825.20	3,045,364	3,780,040	296,584	4.39	12.7
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(1)	42,986,311.51	17,132,734	26,283,440	2,050,211	4.77	12.8
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-S0	(2)	17,218,606.06	6,775,087	10,787,891	847,127	4.92	12.7
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(2)	5,793,747.71	2,559,171	3,350,452	272,926	4.71	12.3
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2033	75-R0.5	(1)	80,052.74	51,941	28,913	2,362	2.94	12.3
336.00 ROADS, RAILROADS AND BRIDGES	12-2033	100-S0.5	(2)	1,278,037.61	469,925	833,673	65,059	5.09	12.8
TOTAL BEAR RIVER				74,120,460.26	30,038,941	45,065,569	3,534,349	4.77	
BEND									
331.00 STRUCTURES AND IMPROVEMENTS	12-2030	125-R1	(1)	94,226.00	86,829	8,339	843	0.89	9.9
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2030	125-R1.5	(1)	1,393,704.74	1,407,642	0	0	0.00	0.0
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2030	95-S0	(1)	842,019.85	253,893	596,547	60,092	7.14	9.90
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2030	70-L0	(2)	606,325.85	618,452	0	0	-	-
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	75-R0.5	(1)	15,096.48	15,247	0	0	-	-
336.00 ROADS, RAILROADS AND BRIDGES	12-2030	100-S0.5	(5)	168.16	176	1	0	-	-
TOTAL BEND				2,951,541.06	2,382,240	604,887	60,935	2.06	
BIG FORK									
331.00 STRUCTURES AND IMPROVEMENTS	12-2053	125-R1	(3)	755,679.04	360,583	417,767	13,250	1.75	31.5
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2053	125-R1.5	(3)	5,821,951.25	2,758,504	3,238,106	101,626	1.75	31.9
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2053	95-S0	(7)	1,567,382.45	893,978	783,121	25,640	1.64	30.5
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2053	70-L0	(5)	391,974.23	190,687	220,886	7,886	2.01	28.0
336.00 ROADS, RAILROADS AND BRIDGES	12-2053	100-S0.5	(5)	233,108.67	105,433	139,331	4,432	1.90	31.4
TOTAL BIG FORK				8,770,095.64	4,309,185	4,796,211	152,834	1.74	

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),
OREGON

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CUTLER										
330.20	WATER RIGHTS	12-2064	SQUARE	0	655.72	291	365	8	1.22	45.6
330.30	WATER RIGHTS	12-2064	SQUARE	0	4,818.31	4,818	0	0	-	-
330.40	FLOOD RIGHTS	12-2064	SQUARE	0	90,968.42	90,968	0	0	-	-
331.00	STRUCTURES AND IMPROVEMENTS	12-2064	125-R1	(4)	4,009,355.14	3,183,713	986,017	23,981	0.60	41.1
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2064	125-R1.5	(6)	10,650,265.43	7,415,500	3,873,781	92,084	0.86	42.1
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2064	95-S0	(9)	11,927,274.67	7,300,430	5,700,300	142,917	1.20	39.9
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2064	70-L0	(6)	2,696,491.90	1,577,244	1,238,637	35,000	1.32	35.4
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2064	75-R0.5	(4)	10,867.28	9,632	1,669	47	0.43	35.5
336.00	ROADS, RAILROADS AND BRIDGES	12-2064	100-S0.5	(10)	728,527.32	568,212	233,168	5,648	0.78	41.3
	TOTAL CUTLER				30,079,224.19	20,150,810	12,033,937	299,695	1.00	
EAGLE POINT										
330.20	LAND RIGHTS	12-2040	SQUARE	0	12,122.48	12,122	0	0	-	-
331.00	STRUCTURES AND IMPROVEMENTS	12-2040	125-R1	(2)	183,754.83	130,828	56,602	2,903	1.58	19.5
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2040	125-R1.5	(2)	1,859,023.00	1,127,137	769,066	39,146	2.11	19.6
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2040	95-S0	(3)	694,272.28	265,791	449,309	22,939	3.30	19.6
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2040	70-L0	(3)	140,731.15	92,213	52,740	2,862	2.03	18.4
336.00	ROADS, RAILROADS AND BRIDGES	12-2040	100-S0.5	(2)	177,466.36	101,055	79,966	4,084	2.30	19.6
	TOTAL EAGLE POINT				3,067,370.10	1,729,147	1,407,677	71,934	2.35	
GRANITE										
331.00	STRUCTURES AND IMPROVEMENTS	12-2035	125-R1	(1)	542,554.68	314,315	233,665	15,889	2.93	14.7
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2035	125-R1.5	(1)	3,760,516.83	2,441,546	1,356,576	91,905	2.44	14.8
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2035	95-S0	(3)	709,434.89	543,585	187,133	13,001	1.83	14.4
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2035	70-L0	(2)	210,374.03	143,986	70,596	5,092	2.42	13.9
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2035	75-R0.5	(1)	1,389.06	1,138	245	17	1.24	14.4
	TOTAL GRANITE				5,224,249.49	3,444,570	1,846,215	125,904	2.41	
LAST CHANCE										
331.00	STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(1)	444,349.69	368,390	80,404	6,312	1.42	12.7
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(1)	951,164.43	749,452	211,224	16,488	1.73	12.8
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-S0	(2)	1,169,692.24	817,053	376,033	29,636	2.53	12.7
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(2)	285,342.07	184,409	86,240	7,047	2.66	12.2
336.00	ROADS, RAILROADS AND BRIDGES	12-2033	100-S0.5	(3)	64,428.92	56,965	9,397	748	1.16	12.6
	TOTAL LAST CHANCE				2,894,977.35	2,176,268	763,298	60,231	2.08	
LIFTON										
330.20	LAND RIGHTS	12-2033	SQUARE	0	20,758.93	16,579	4,180	321	1.55	13.0
330.30	WATER RIGHTS	12-2033	SQUARE	0	24,129.94	19,073	5,057	389	1.61	13.0
331.00	STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(2)	1,221,883.92	842,054	404,268	31,990	2.62	12.6
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(2)	10,632,306.62	5,250,018	5,594,934	437,151	4.11	12.8
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-S0	(1)	10,696,362.97	3,783,405	7,019,921	548,908	5.13	12.8
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(1)	942,717.35	212,636	739,509	59,207	6.28	12.5
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2033	75-R0.5	(1)	11,836.15	3,990	7,965	638	5.39	12.5
336.00	ROADS, RAILROADS AND BRIDGES	12-2033	100-S0.5	(1)	267,989.34	105,091	165,578	12,891	4.81	12.8
	TOTAL LIFTON				23,817,985.22	10,232,846	13,941,412	1,091,495	4.58	
MERWIN										
330.20	LAND RIGHTS	12-2058	SQUARE	0	300,510.01	218,687	81,823	2,154	0.72	38.0
330.50	FISHWILDLIFE	12-2058	SQUARE	0	212,279.74	156,463	55,817	1,469	0.69	38.0
331.00	STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(3)	103,706,361.98	22,815,701	84,001,852	2,328,540	2.25	36.1
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(4)	55,529,131.78	10,019,344	47,730,953	1,307,886	2.36	36.5
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(11)	9,696,868.47	4,617,412	6,146,112	181,833	1.88	33.8
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(5)	11,950,190.46	2,622,864	9,924,836	310,965	2.60	31.9
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(3)	165,049.49	54,235	115,766	3,507	2.12	33.0
336.00	ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(6)	6,862,232.98	1,266,612	5,935,731	164,095	2.39	36.2
	TOTAL MERWIN				188,422,623.98	41,771,319	153,995,890	4,300,449	2.28	

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)
OREGON

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL RATE	COMPOSITE REMAINING LIFE
NORTH UMPQUA									
331.00	12-2038	125-R1	(1)	35,278,220.30	14,063,166	21,567,837	1,227,904	3.48	17.6
332.00	12-2038	125-R1.5	(2)	207,751,651.39	76,127,092	135,779,592	7,688,640	3.70	17.7
333.00	12-2038	95-S0	(3)	26,112,009.53	10,086,632	16,086,738	927,315	3.55	17.3
334.00	12-2038	70-L0	(2)	19,504,280.65	6,726,228	13,168,139	790,763	4.05	16.7
335.00	12-2038	75-R0.5	(1)	706,573.85	330,409	383,230	22,763	3.22	16.8
336.00	12-2038	100-S0.5	(3)	9,870,768.82	3,956,983	6,209,909	354,730	3.59	17.5
				299,223,504.54	112,010,510	193,197,445	11,012,115	3.68	
PARIS									
331.00	12-2024	125-R1	0	108,879.52	108,880	0	0	-	-
332.00	12-2024	125-R1.5	(1)	110,601.53	111,041	667	167	0.15	4.00
333.00	12-2024	95-S0	(1)	71,658.60	72,166	209	53	0.07	3.90
334.00	12-2024	70-L0	0	157,546.75	157,547	0	0	-	-
335.00	12-2024	75-R0.5	0	406.93	406	1	0	-	-
				449,093.33	450,038	877	220	0.05	
PIONEER									
330.20	12-2030	SQUARE	0	9,247.48	8,182	1,065	106	1.15	10.0
330.30	12-2030	SQUARE	0	110,805.67	96,058	12,746	1,275	1.15	10.0
331.00	12-2030	125-R1	(1)	612,291.01	341,337	277,077	28,096	4.59	9.9
332.00	12-2030	125-R1.5	(1)	9,747,326.40	5,743,380	4,101,419	414,535	4.25	9.9
333.00	12-2030	95-S0	(1)	1,600,123.74	936,786	679,339	69,123	4.25	9.8
334.00	12-2030	70-L0	(1)	943,747.28	456,775	496,410	51,746	5.48	9.6
335.00	12-2030	75-R0.5	(1)	9,383.22	6,832	2,645	275	2.93	9.6
336.00	12-2030	100-S0.5	(1)	61,081.96	29,897	31,796	3,208	5.25	9.9
				13,084,006.76	7,621,247	5,602,499	588,364	4.34	
PROSPECT #1.1.2 AND 4									
330.20	12-2038	SQUARE	0	3,711.84	2,327	1,385	77	2.07	18.0
330.40	12-2038	SQUARE	0	3,166.96	2,391	776	43	1.36	18.0
331.00	12-2038	125-R1	(1)	6,386,083.41	2,070,966	4,378,978	249,178	3.90	17.6
332.00	12-2038	125-R1.5	(1)	37,438,155.20	14,640,831	23,171,706	1,310,538	3.50	17.7
333.00	12-2038	95-S0	(3)	4,232,911.96	1,857,853	2,502,046	144,154	3.41	17.4
334.00	12-2038	70-L0	(2)	6,662,234.32	2,248,760	4,546,719	272,677	4.09	16.7
335.00	12-2038	75-R0.5	(1)	18,667.52	9,025	9,830	581	3.11	16.9
336.00	12-2038	100-S0.5	(2)	1,043,283.70	196,906	867,244	48,857	4.68	17.8
				55,788,214.91	21,029,058	35,478,684	2,026,105	3.63	
PROSPECT #3									
331.00	12-2058	125-R1	(3)	638,466.24	473,029	184,592	5,108	0.80	36.1
332.00	12-2058	125-R1.5	(5)	4,512,271.92	4,561,064	176,822	4,819	0.11	36.7
333.00	12-2058	95-S0	(9)	1,818,870.65	1,782,230	200,339	5,733	0.32	34.9
334.00	12-2058	70-L0	(6)	1,850,160.66	1,040,689	901,979	28,238	1.53	31.9
335.00	12-2058	75-R0.5	(3)	61,277.01	61,233	1,882	98	0.09	32.4
336.00	12-2058	100-S0.5	(6)	296,556.09	113,663	200,687	5,467	1.84	36.7
				9,177,602.57	8,031,908	1,666,301	49,423	0.54	
SANTA CLARA									
331.00	12-2024	125-R1	0	178,276.13	178,276	0	0	0.00	0.0
332.00	12-2024	125-R1.5	0	1,128,334.33	1,128,334	0	0	0.00	0.0
333.00	12-2024	95-S0	(1)	457,106.15	461,677	0	0	0.00	0.0
334.00	12-2024	70-L0	0	688,071.30	687,381	20,690	5,244	0.76	3.9
335.00	12-2024	75-R0.5	0	7,735.35	7,735	0	0	0.00	0.0
336.00	12-2024	100-S0.5	0	21,343.78	13,246	8,098	2,033	9.53	4.0
				2,480,867.04	2,456,650	28,788	7,277	0.29	

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),
OREGON

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ACCUMULATED ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
STAIRS										
331.00	STRUCTURES AND IMPROVEMENTS	12-2030	125-R1	(1)	178,830.37	136,937	43,681	4,445	2.49	9.8
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2030	125-R1.5	(1)	1,214,217.53	572,553	653,806	66,031	5.44	9.9
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2030	95-S0	(2)	512,486.86	385,322	137,415	14,109	2.75	9.7
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	70-L0	(1)	219,946.79	130,704	91,442	9,564	4.35	9.6
336.00	ROADS, RAILROADS AND BRIDGES	12-2030	100-S0.5	0	214,821.25	30,857	183,964	18,462	8.59	10.0
	TOTAL STAIRS				2,340,302.80	1,256,374	1,110,308	112,611	4.81	
SWIFT										
330.20	LAND RIGHTS	12-2058	SQUARE	0	6,277,412.59	3,944,131	2,333,282	61,403	0.98	38.0
330.50	FISH/WILDLIFE	12-2058	SQUARE	0	97,228.11	60,439	36,789	988	1.00	38.0
331.00	STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(3)	72,227,624.69	14,849,422	59,545,032	1,649,891	2.28	36.1
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(6)	54,242,483.34	26,126,300	31,370,743	879,760	1.62	35.7
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(10)	16,182,529.75	6,702,354	11,098,429	326,508	2.09	34.0
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(5)	7,836,131.14	2,096,874	6,131,064	195,011	2.49	31.4
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(5)	397,837.44	229,626	188,103	6,393	1.61	29.4
336.00	ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(6)	1,126,019.28	354,789	838,792	23,585	2.09	35.6
	TOTAL SWIFT				158,387,276.34	54,363,934	111,542,234	3,143,519	1.98	
VIVA NAUGHTON										
331.00	STRUCTURES AND IMPROVEMENTS	12-2029	125-R1	(1)	399,606.00	252,692	150,910	17,009	4.26	8.9
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2029	125-R1.5	(1)	102,775.01	65,787	38,016	4,271	4.16	8.9
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2029	95-S0	(2)	489,802.44	312,269	187,339	21,339	4.36	8.8
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	70-L0	(1)	201,146.18	111,061	92,097	10,721	5.33	8.6
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	75-R0.5	(1)	20,136.62	12,749	7,589	874	4.34	8.7
	TOTAL VIVA NAUGHTON				1,213,466.25	754,557	475,942	54,214	4.47	
WALLOWA FALLS										
331.00	STRUCTURES AND IMPROVEMENTS	12-2057	125-R1	(3)	166,953.30	171,962	0	0	-	-
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2057	125-R1.5	(4)	2,162,974.86	1,157,023	1,092,471	30,507	1.41	35.80
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2057	95-S0	(8)	797,430.45	861,225	0	0	0.00	0.0
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2057	70-L0	(6)	739,306.32	783,665	0	0	0.00	0.0
336.00	ROADS, RAILROADS AND BRIDGES	12-2057	100-S0.5	(6)	645,814.24	514,183	170,380	4,799	0.74	35.5
	TOTAL WALLOWA FALLS				4,512,479.17	3,488,057	1,262,851	35,306	0.78	
WEBER										
331.00	STRUCTURES AND IMPROVEMENTS	12-2060	125-R1	(4)	385,147.93	342,378	58,176	1,549	0.40	37.6
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2060	125-R1.5	(6)	1,988,052.23	1,508,176	608,760	15,869	0.79	38.4
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2060	95-S0	(11)	922,348.07	799,825	223,982	6,203	0.67	36.1
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2060	70-L0	(6)	253,389.90	181,287	87,306	2,632	1.04	33.2
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2060	75-R0.5	(4)	21,767.82	18,277	4,362	131	0.60	33.3
336.00	ROADS, RAILROADS AND BRIDGES	12-2060	100-S0.5	(8)	39,505.18	32,617	10,048	276	0.70	36.4
	TOTAL WEBER				3,620,211.13	2,882,559	993,634	26,680	0.74	
YALE										
330.20	LAND RIGHTS	12-2058	SQUARE	0	761,579.86	530,470	231,110	6,083	0.80	38.0
331.00	STRUCTURES AND IMPROVEMENTS	12-2058	125-R1	(3)	17,477,092.87	4,520,616	13,480,790	374,713	2.14	36.0
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2058	125-R1.5	(7)	32,820,962.09	19,810,742	15,307,687	433,770	1.32	35.3
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2058	95-S0	(10)	14,238,988.31	6,241,045	9,241,853	270,745	1.90	34.1
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(6)	3,786,866.01	1,446,843	2,567,235	83,411	2.20	30.8
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(5)	540,564.21	347,628	219,954	7,636	1.41	28.8
336.00	ROADS, RAILROADS AND BRIDGES	12-2058	100-S0.5	(6)	2,029,390.72	696,727	1,454,427	40,933	2.02	35.5
	TOTAL YALE				71,655,444.07	33,774,072	42,503,056	1,217,291	1.70	
	HYDRO DECOMMISSIONING RESERVE			a	7,752,574		(2,240,624)	(448,125)		5.0
	TOTAL HYDRAULIC PRODUCTION				995,097,430.92	385,581,784	646,446,821	30,434,825	3.06	

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OREGON

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
OTHER PRODUCTION PLANT										
CHEHALIS										
341.00	STRUCTURES AND IMPROVEMENTS	12-2043	70-S2.5	(3)	24,441,480.26	9,225,001	15,949,724	706,877	2.89	22.6
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2043	50-R2	(3)	1,572,435.80	608,855	1,010,754	48,852	3.11	20.7
343.00	PRIME MOVERS	12-2043	40-L0	(6)	207,734,782.11	62,611,415	155,510,107	8,558,722	4.12	18.2
344.00	GENERATORS	12-2043	50-R2.5	(5)	69,377,785.17	26,993,477	45,853,197	2,179,132	3.14	21.0
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2043	70-R3	(2)	39,019,912.06	14,759,519	25,040,791	1,118,927	2.87	22.4
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2043	60-R3	(2)	3,253,397.23	1,235,310	2,083,155	94,552	2.91	22.0
	TOTAL CHEHALIS				345,399,792.63	115,433,576	245,447,728	12,707,082	3.68	
CURRENT CREEK										
341.00	STRUCTURES AND IMPROVEMENTS	12-2045	70-S2.5	(3)	44,182,772.35	12,292,110	33,216,146	1,354,655	3.07	24.5
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2045	50-R2	(6)	3,254,103.10	899,459	2,452,267	109,184	3.36	22.5
343.00	PRIME MOVERS	12-2045	40-L0	(6)	187,632,359.11	40,479,267	158,411,034	8,161,180	4.35	19.4
344.00	GENERATORS	12-2045	50-R2.5	(5)	62,511,583.67	17,364,098	48,273,065	2,106,343	3.37	22.9
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2045	70-R3	(2)	43,145,895.05	11,551,062	32,457,751	1,333,169	3.09	24.3
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2045	60-R3	(2)	2,971,530.00	817,687	2,213,274	92,486	3.11	23.9
	TOTAL CURRENT CREEK				343,698,243.28	83,403,683	277,023,537	13,157,016	3.83	
HERMISTON										
341.00	STRUCTURES AND IMPROVEMENTS	12-2036	70-S2.5	(3)	13,379,675.81	7,664,112	6,116,954	389,535	2.91	15.7
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2036	50-R2	(2)	24,726.82	14,746	10,475	719	2.91	14.6
343.00	PRIME MOVERS	12-2036	40-L0	(4)	110,607,638.90	52,685,346	62,348,599	4,629,951	4.19	13.5
344.00	GENERATORS	12-2036	50-R2.5	(4)	41,865,695.14	24,231,691	19,328,432	1,303,435	3.11	14.8
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2036	70-R3	(2)	9,727,432.11	5,539,679	4,382,301	280,471	2.88	15.6
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2036	60-R3	(2)	208,617.57	83,667	129,123	8,253	3.96	15.6
	TOTAL HERMISTON				175,833,786.35	90,219,241	92,314,884	6,612,364	3.76	
LAKE SIDE UNIT 1										
341.00	STRUCTURES AND IMPROVEMENTS	12-2047	70-S2.5	(3)	2,605,756.31	528,939	2,154,990	81,075	3.11	26.6
343.00	PRIME MOVERS	12-2047	40-L0	(6)	236,576,438.88	35,796,448	214,974,577	10,294,100	4.35	20.9
344.00	GENERATORS	12-2047	50-R2.5	(5)	68,645,997.96	15,236,686	56,841,612	2,303,679	3.36	24.7
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2047	70-R3	(3)	44,967,755.60	9,696,019	36,620,769	1,393,945	3.10	26.3
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2047	60-R3	(2)	2,443,496.73	530,746	1,961,620	75,885	3.11	25.8
	TOTAL LAKE SIDE UNIT 1				355,239,445.46	61,788,839	312,553,568	14,148,684	3.98	
LAKE SIDE UNIT 2										
341.00	STRUCTURES AND IMPROVEMENTS	12-2054	70-S2.5	(3)	91,864,148.60	18,742,621	75,877,452	2,275,526	2.48	33.3
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2054	50-R2	(3)	8,424,389.63	1,953,978	6,723,144	224,374	2.66	30.0
343.00	PRIME MOVERS	12-2054	40-L0	(6)	345,304,687.83	52,135,951	313,887,019	12,509,087	3.62	25.1
344.00	GENERATORS	12-2054	50-R2.5	(5)	153,414,980.06	27,537,258	133,548,471	4,287,257	2.79	31.2
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2054	70-R3	(2)	75,476,367.10	12,833,284	64,152,611	1,936,341	2.57	33.1
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2054	60-R3	(1)	3,663,803.96	719,291	2,981,151	91,701	2.50	32.5
	TOTAL LAKE SIDE UNIT 2				678,148,376.78	113,922,382	597,169,848	21,324,286	3.14	
GADSBY PEAKER UNIT 4-6										
341.00	STRUCTURES AND IMPROVEMENTS	12-2032	70-S2.5	(2)	4,268,328.14	2,368,088	1,985,607	166,489	3.90	11.9
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2032	50-R2	(2)	2,725,117.01	1,109,491	1,670,128	143,735	5.27	11.6
343.00	PRIME MOVERS	12-2032	50-R1	(4)	63,347,091.66	29,736,933	36,142,042	3,172,075	5.01	11.4
344.00	GENERATORS	12-2032	50-R2.5	(2)	17,835,450.82	8,891,993	9,300,167	799,633	4.48	11.6
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	70-R3	(2)	2,943,040.53	1,536,575	1,465,326	123,297	4.19	11.9
	TOTAL GADSBY PEAKER UNIT 4-6				91,119,028.16	43,645,080	50,363,270	4,405,229	4.83	

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),
OREGON

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
DUNLAP - WIND									
341.00 STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(1)	7,866,280.24	2,761,481	5,183,462	183,643	2.33	28.2
343.00 PRIME MOVERS	12-2050	55-R2.5	(1)	174,919,139.84	(88,550,121)	265,218,452	9,334,602	5.34	28.4
344.00 GENERATORS	12-2050	40-S0	(2)	5,286,248.23	(5,185,749)	10,577,722	407,952	7.72	25.9
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(1)	12,797,311.82	4,477,770	8,447,515	311,346	2.43	27.1
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	0	190,099.80	54,517	135,583	4,684	2.46	28.9
TOTAL DUNLAP - WIND				201,069,079.93	(86,442,102)	289,562,734	10,242,227	5.09	
FOOTE CREEK - WIND									
341.00 STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(1)	104,311.55	(42,938)	148,293	5,155	4.94	28.8
343.00 PRIME MOVERS	12-2050	55-R2.5	(1)	56,679,301.89	(10,087,643)	67,333,738	2,329,011	4.11	28.9
344.00 GENERATORS	12-2050	40-S0	(2)	2,696,496.33	(1,102,990)	3,853,416	148,872	5.52	25.9
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(1)	1,805,206.74	(734,267)	2,557,526	90,476	5.01	28.3
TOTAL FOOTE CREEK - WIND				61,285,316.51	(11,967,838)	73,892,973	2,573,514	4.20	
GLENROCK - WIND									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	12,107,428.26	4,292,220	7,936,283	289,531	2.39	27.4
343.00 PRIME MOVERS	12-2049	55-R2.5	(1)	486,192,448.26	(78,169,676)	569,224,049	20,699,052	4.26	27.5
344.00 GENERATORS	12-2049	40-S0	(2)	15,239,764.18	(6,492,883)	22,037,442	905,081	5.94	24.3
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	31,197,521.00	12,393,166	19,116,330	726,609	2.34	26.2
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	4,342,766.88	624,151	3,718,616	131,137	3.02	28.4
TOTAL GLENROCK - WIND				549,079,928.58	(67,353,022)	622,032,720	22,753,390	4.14	
GOODNOE HILLS - WIND									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	5,545,542.38	2,269,934	3,331,064	122,379	2.21	27.2
343.00 PRIME MOVERS	12-2049	55-R2.5	(1)	126,543,105.11	(75,271,315)	203,079,851	7,378,849	5.83	27.5
344.00 GENERATORS	12-2049	40-S0	(2)	4,143,912.35	(3,147,115)	7,373,906	294,308	7.10	25.1
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	8,152,301.02	(183,169)	8,416,993	317,202	3.89	26.5
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	206,923.00	72,583	134,340	4,819	2.33	27.9
TOTAL GOODNOE HILLS - WIND				144,591,783.86	(76,259,082)	222,336,154	8,117,557	5.61	
HIGH PLAINS / MCFADDEN - WIND									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	7,891,536.92	3,051,144	4,919,308	180,251	2.28	27.3
343.00 PRIME MOVERS	12-2049	55-R2.5	(1)	202,248,101.06	(100,285,860)	304,556,462	11,070,426	5.47	27.5
344.00 GENERATORS	12-2049	40-S0	(2)	6,082,661.55	(5,222,333)	11,426,648	456,228	7.50	25.0
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	15,341,052.87	5,877,550	9,616,913	366,514	2.39	26.2
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	160,716.50	46,270	114,446	4,079	2.54	28.1
TOTAL HIGH PLAINS / MCFADDEN - WIND				231,724,068.90	(86,533,249)	330,633,777	12,077,498	5.21	
LEANING JUNIPER - WIND									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	5,038,134.31	2,361,335	2,727,181	100,728	2.00	27.1
343.00 PRIME MOVERS	12-2049	55-R2.5	(1)	113,519,708.35	(38,590,306)	153,245,211	5,632,051	4.96	27.2
344.00 GENERATORS	12-2049	40-S0	(2)	2,694,668.97	(3,633,381)	6,381,943	255,458	9.48	25.0
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(2)	8,738,004.71	3,414,461	5,498,304	211,902	2.43	25.9
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	(1)	119,035.73	40,448	79,778	2,857	2.40	27.9
TOTAL LEANING JUNIPER - WIND				130,109,552.07	(36,407,443)	167,932,417	6,202,996	4.77	
MARENGO - WIND									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	10,376,450.87	4,668,296	5,611,919	213,856	2.06	27.2
343.00 PRIME MOVERS	12-2049	55-R2.5	(1)	313,713,684.58	(112,714,272)	429,565,093	15,616,140	4.98	27.5
344.00 GENERATORS	12-2049	40-S0	(2)	12,176,487.78	(8,008,035)	20,428,053	818,505	6.72	23.0
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(2)	16,725,463.99	4,969,051	12,090,922	464,030	2.77	26.1
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	416,118.68	156,321	259,798	9,319	2.24	27.9
TOTAL MARENGO - WIND				353,408,205.90	(110,928,639)	468,155,785	17,121,850	4.84	

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),
OREGON

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
SEVEN MILE HILL - WIND									
341.00	12-2049	65-R2	(1)	6,428,801.85	2,494,484	3,998,606	146,730	2.28	27.3
343.00	12-2049	55-R2.5	(1)	190,951,211.65	(81,410,099)	274,270,823	9,981,807	5.23	27.5
344.00	12-2049	40-S0	(2)	5,749,890.28	(4,766,657)	10,661,545	425,609	7.40	25.1
345.00	12-2049	60-S0.5	(1)	14,034,912.20	5,519,547	8,655,714	331,055	2.36	26.1
346.00	12-2049	60-R3	0	916,821.77	264,650	652,172	23,263	2.54	28.0
				218,081,637.75	(77,928,075)	298,238,860	10,908,464	5.00	
TOTAL SEVEN MILE HILL - WIND									
TB FLATS - WIND									
341.00	12-2050	65-R2	(1)	17,741,730.00	309,593	17,609,554	610,172	3.44	28.9
343.00	12-2050	55-R2.5	(1)	523,381,035.00	8,740,463	519,874,382	17,963,869	3.43	28.9
344.00	12-2050	40-S0	(2)	17,741,730.00	296,287	17,800,278	683,837	3.85	26.0
345.00	12-2050	60-S0.5	(1)	29,569,550.00	481,984	29,383,262	1,032,078	3.49	28.5
346.00	12-2050	60-R3	0	2,956,955.00	48,051	2,908,904	95,640	3.34	29.5
				591,391,000.00	9,876,378	587,576,380	20,388,596	3.45	
EKOLA FLATS - WIND									
341.00	12-2050	65-R2	(2)	9,555,660.00	166,746	9,580,027	331,948	3.47	28.9
343.00	12-2050	55-R2.5	(2)	281,891,970.00	4,707,596	282,822,213	9,772,710	3.47	28.9
344.00	12-2050	40-S0	(2)	9,555,660.00	159,580	9,587,193	368,313	3.85	26.0
345.00	12-2050	60-S0.5	(2)	15,926,100.00	259,595	15,985,027	561,469	3.53	28.5
346.00	12-2050	60-R3	(1)	1,592,610.00	25,880	1,582,656	53,688	3.37	29.5
				318,522,000.00	5,319,397	319,557,116	11,088,108	3.48	
CEDAR SPRINGS - WIND									
341.00	12-2050	65-R2	(1)	8,580,150.00	149,724	8,516,228	295,088	3.44	28.9
343.00	12-2050	55-R2.5	(1)	253,114,425.00	4,227,011	251,418,558	8,687,580	3.43	28.9
344.00	12-2050	40-S0	(2)	8,580,150.00	143,289	8,608,464	330,713	3.85	26.0
345.00	12-2050	60-S0.5	(1)	14,300,250.00	233,094	14,210,158	499,127	3.49	28.5
346.00	12-2050	60-R3	(1)	1,430,025.00	23,238	1,421,087	48,189	3.37	29.5
				286,005,000.00	4,776,356	284,174,495	9,860,697	3.45	
SOLAR GENERATING									
344.00	12-2027	SQUARE	0	5,545.93	3,951	1,595	228	4.11	7.0
344.00	12-2014	SQUARE	0	36,389.01	50,374	(13,985)	0	-	-
344.00	12-2014	SQUARE	0	55,086.78	76,383	(21,296)	0	-	-
344.00	12-2015	50-R2.5	0	56,321.97	67,257	(10,935)	0	-	-
				153,343.69	197,965	(44,621)	228	0.15	
MOBILE GENERATORS									
344.00	50-R2.5	50-R2.5	0	839,680.12	408,303	431,378	12,019	1.43	35.9
344.00	WEST SIDE MOBILE GENERATOR	50-R2.5	0	849,226.01	300,093	549,133	13,934	1.64	39.4
				1,688,906.13	708,395	980,511	25,953	1.54	
TOTAL DEPRECIABLE OTHER PRODUCTION									
				5,076,538,496.00	(34,528,166)	5,240,102,136	203,715,719	4.01	
340.30	WATER RIGHTS - CHEHALIS			1,756,736.02	-	-	-	-	-
340.30	WATER RIGHTS - LAKESIDE			28,061,442.32	-	-	-	-	-
340.30	WATER RIGHTS - CURRANT CREEK			2,891,146.49	351	-	-	-	-
				5,109,247,820.83	(34,527,805)	5,240,102,136	203,715,719	3.81	
TOTAL OTHER PRODUCTION									
				6,340,144,725.37	500,402,077	5,994,237,556	241,483,801	3.81	
TOTAL PRODUCTION PLANT									

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),
OREGON

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TRANSMISSION PLANT									
350.20	RIGHTS-OF-WAY	90-R4	0	225,046,093.16	46,434,810	178,611,283	2,387,100	1.06	74.8
352.00	STRUCTURES AND IMPROVEMENTS	75-R2.5	(5)	287,331,561.18	52,032,256	249,665,884	3,909,950	1.36	63.9
353.00	STATION EQUIPMENT	60-S0	(10)	2,415,495,579.17	549,219,799	2,107,825,338	42,897,112	1.78	49.1
354.00	TOWERS AND FIXTURES	72-R4	(8)	1,636,897,100.73	371,333,486	1,396,515,382	23,533,852	1.44	59.3
355.00	POLES AND FIXTURES	62-R2.5	(40)	1,225,928,363.50	406,431,277	1,309,868,432	26,304,490	2.15	49.8
356.00	OVERHEAD CONDUCTORS AND DEVICES	68-R2.5	(30)	1,567,745,947.15	501,594,565	1,536,515,176	28,375,112	1.81	54.2
357.00	UNDERGROUND CONDUIT	60-S2.5	0	3,495,373.35	1,292,966	2,202,407	54,230	1.55	40.6
358.00	UNDERGROUND CONDUCTORS AND DEVICES	60-S2.5	(5)	7,940,066.09	3,118,440	5,218,630	127,692	1.61	40.9
359.00	ROADS AND TRAILS	75-R5	0	11,916,997.44	5,153,995	6,763,002	143,922	1.21	47.0
	TOTAL TRANSMISSION PLANT		0	7,381,797,081.77	1,936,571,583	6,793,185,534	127,733,460	1.73	
DISTRIBUTION PLANT									
OREGON - DISTRIBUTION (Depreciation rates based on 12/31/2017 plant balances)									
360.20	RIGHTS-OF-WAY	70-S1.5	0	5,029,094.89	2,332,512	2,696,583	57,820	1.15	46.6
361.00	STRUCTURES AND IMPROVEMENTS	67-R2	(10)	31,182,090.15	7,442,871	26,857,428	480,156	1.54	55.9
362.00	STATION EQUIPMENT	53-R1	(20)	261,645,329.74	91,121,866	222,852,530	5,338,953	2.04	41.7
364.00	POLES, TOWERS AND FIXTURES	58-R1	(100)	383,215,292.64	231,071,217	535,359,368	11,984,553	3.13	44.7
365.00	OVERHEAD CONDUCTORS AND DEVICES	65-R1	(50)	263,599,325.62	127,999,084	267,399,904	5,478,126	2.08	48.8
366.00	UNDERGROUND CONDUIT	75-R3	(45)	94,819,185.32	43,840,658	93,847,161	1,658,620	1.75	56.5
367.00	UNDERGROUND CONDUCTORS AND DEVICES	60-R2.5	(35)	182,946,104.62	85,414,693	161,562,948	3,647,411	1.99	44.3
368.00	LINE TRANSFORMERS	46-R1.5	(25)	448,283,787.92	231,972,182	328,382,553	10,262,234	2.29	32.0
369.10	OVERHEAD SERVICES	60-R2	(35)	92,991,191.32	41,238,181	83,354,927	1,830,077	1.98	45.5
369.20	UNDERGROUND SERVICES	60-R4	(40)	187,000,686.50	83,722,809	178,078,152	3,909,114	2.09	45.6
370.00	METERS	20-S3	(3)	70,757,736.78	52,608,489	20,271,980	1,212,404	1.71	16.7
371.00	INSTALLATIONS ON CUSTOMER PREMISES	27-L0	(50)	2,627,548.13	2,110,631	1,830,691	113,994	4.34	16.1
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	45-R1	(30)	23,718,107.45	11,790,249	19,043,291	587,543	2.48	32.4
	TOTAL OREGON - DISTRIBUTION			2,047,115,481.08	1,012,665,442	1,941,337,116	46,561,005	2.27	
WASHINGTON - DISTRIBUTION									
360.20	RIGHTS-OF-WAY	55-R3	0	482,944.94	185,694	297,251	7,796	1.61	38.1
361.00	STRUCTURES AND IMPROVEMENTS	67-R2	(5)	5,619,253.47	1,219,341	4,680,875	85,243	1.52	54.9
362.00	STATION EQUIPMENT	54-R1	(25)	81,830,271.30	25,594,555	76,703,284	1,815,034	2.22	42.3
364.00	POLES, TOWERS AND FIXTURES	56-R1.5	(100)	112,034,961.77	72,271,897	151,798,027	3,743,302	3.34	40.6
365.00	OVERHEAD CONDUCTORS AND DEVICES	65-R1	(65)	76,272,444.89	35,562,676	90,286,858	1,833,291	2.40	49.2
366.00	UNDERGROUND CONDUIT	55-R3	(40)	19,051,578.91	10,729,019	15,943,191	439,954	2.31	36.2
367.00	UNDERGROUND CONDUCTORS AND DEVICES	60-R3	(35)	30,591,299.20	13,034,092	28,264,162	642,972	2.10	44.0
368.00	LINE TRANSFORMERS	46-R2	(25)	115,274,930.76	63,235,662	80,858,001	2,702,713	2.34	29.9
369.10	OVERHEAD SERVICES	62-R1	(40)	24,070,082.20	9,242,987	24,455,132	515,741	2.14	47.4
369.20	UNDERGROUND SERVICES	55-R4	(45)	43,137,842.86	21,867,260	40,682,612	1,059,938	2.46	38.4
370.00	METERS	20-S3	(3)	12,576,977.97	6,717,819	6,356,468	635,195	5.05	10.6
371.00	INSTALLATIONS ON CUSTOMER PREMISES	30-L0	(40)	428,439.00	369,069	230,746	16,701	3.90	13.8
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	45-R0.5	(40)	4,742,452.68	2,154,975	4,484,459	138,976	2.93	32.3
	TOTAL WASHINGTON - DISTRIBUTION			526,113,489.95	261,693,705	525,402,417	13,636,856	2.89	

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),
OREGON

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ACCUMULATED ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WYOMING - DISTRIBUTION									
360.20	RIGHTS-OF-WAY	50-S4	0	6,488,254.03	2,689,014	3,779,240	114,986	1.78	32.9
361.00	STRUCTURES AND IMPROVEMENTS	65-R2.5	(10)	19,043,469.73	4,731,352	16,216,465	311,575	1.64	52.0
362.00	STATION EQUIPMENT	57-R1	(100)	144,787,922.44	46,724,870	112,541,845	2,651,041	1.83	42.5
364.00	POLES, TOWERS AND FIXTURES	57-R1	(100)	170,472,678.41	85,363,897	255,581,460	5,694,642	3.34	44.9
365.00	OVERHEAD CONDUCTORS AND DEVICES	60-R0.5	(50)	115,168,238.11	46,989,348	125,763,009	2,754,202	2.39	45.7
366.00	UNDERGROUND CONDUIT	45-R2.5	(35)	31,353,085.51	13,392,284	28,934,381	877,920	2.80	33.0
367.00	UNDERGROUND CONDUCTORS AND DEVICES	45-R3	(30)	66,195,369.75	36,992,909	49,061,072	1,665,301	2.52	29.5
368.00	LINE TRANSFORMERS	42-R1	(30)	132,582,269.32	53,508,394	118,848,556	3,860,579	2.91	30.8
369.10	OVERHEAD SERVICES	60-R1.5	(35)	21,540,348.32	8,095,660	20,983,810	464,213	2.16	45.2
369.20	UNDERGROUND SERVICES	50-R4	(55)	49,713,657.34	23,757,566	53,298,603	1,483,147	2.98	35.9
370.00	METERS	20-S3	(3)	15,861,653.34	7,788,045	8,549,458	812,350	5.12	10.5
371.00	INSTALLATIONS ON CUSTOMER PREMISES	30-O1	(60)	874,862.94	853,607	546,206	31,066	3.55	17.6
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	50-R0.5	(45)	10,770,983.67	5,074,763	10,543,178	294,085	2.73	35.9
	TOTAL WYOMING - DISTRIBUTION			784,832,822.91	335,961,709	804,647,283	21,015,097	2.68	
CALIFORNIA - DISTRIBUTION									
360.20	RIGHTS-OF-WAY	65-R4	0	1,141,823.13	670,047	471,776	14,225	1.25	33.2
361.00	STRUCTURES AND IMPROVEMENTS	55-R2.5	(10)	5,152,402.27	1,547,711	4,119,931	99,965	1.94	41.2
362.00	STATION EQUIPMENT	50-R1	(25)	32,371,336.98	9,936,233	30,527,938	781,461	2.41	39.1
364.00	POLES, TOWERS AND FIXTURES	55-R1.5	(100)	71,972,305.80	42,976,703	100,967,909	2,510,013	3.49	40.2
365.00	OVERHEAD CONDUCTORS AND DEVICES	65-R1	(60)	36,409,493.79	20,064,130	38,191,060	851,314	2.34	44.9
366.00	UNDERGROUND CONDUIT	60-R4	(45)	19,116,519.03	11,463,821	16,255,132	431,280	2.26	37.7
367.00	UNDERGROUND CONDUCTORS AND DEVICES	55-R3	(40)	21,436,231.82	12,154,457	17,856,268	509,836	2.38	35.0
368.00	LINE TRANSFORMERS	55-R2	(40)	58,966,428.25	29,283,503	53,255,497	1,429,293	2.42	37.3
369.20	UNDERGROUND SERVICES	55-R1.5	(50)	11,295,095.47	4,907,346	12,035,297	299,072	2.65	40.2
370.00	METERS	60-R4	(50)	17,701,997.37	9,067,656	17,485,340	425,035	2.40	41.1
371.00	INSTALLATIONS ON CUSTOMER PREMISES	20-S3	(3)	3,671,506.02	1,566,637	2,215,014	172,647	4.70	12.8
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	26-L0	(50)	250,929.78	202,179	174,216	12,762	5.09	13.7
	TOTAL CALIFORNIA - DISTRIBUTION			280,326,705.56	144,291,911	294,337,312	7,570,061	2.70	23.6
UTAH - DISTRIBUTION									
360.20	RIGHTS-OF-WAY	65-R4	0	11,938,898.45	3,154,759	8,784,139	184,531	1.55	47.6
361.00	STRUCTURES AND IMPROVEMENTS	60-R2	(10)	56,355,070.86	13,831,524	48,159,054	1,049,413	1.86	45.9
362.00	STATION EQUIPMENT	50-S0	(15)	483,380,764.66	145,063,142	422,324,737	11,413,882	2.31	37.0
364.00	POLES, TOWERS AND FIXTURES	50-R0.5	(80)	428,831,180.30	160,621,902	611,274,223	15,515,096	3.62	39.4
365.00	OVERHEAD CONDUCTORS AND DEVICES	54-R0.5	(40)	251,820,232.20	82,434,973	270,113,352	6,517,789	2.59	41.4
366.00	UNDERGROUND CONDUIT	60-R2.5	(40)	228,620,172.37	85,158,327	234,909,914	5,356,528	2.54	43.9
367.00	UNDERGROUND CONDUCTORS AND DEVICES	60-R2.5	(15)	599,853,482.87	204,007,518	485,823,987	11,327,810	1.89	42.9
368.00	LINE TRANSFORMERS	47-R1	(10)	606,828,103.77	157,767,310	509,743,604	14,316,874	2.36	35.6
369.00	SERVICES	55-R3	(25)	367,554,876.01	108,151,412	351,292,183	8,460,392	2.30	41.5
370.00	METERS	20-S3	(3)	90,501,350.62	38,241,983	54,974,408	5,321,429	6.88	10.3
371.00	INSTALLATIONS ON CUSTOMER PREMISES	25-L0	(60)	3,627,206.50	2,851,487	2,952,043	229,884	5.94	12.8
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	25-R0.5	(30)	20,986,905.26	12,121,898	15,176,679	1,126,178	5.36	13.5
	TOTAL UTAH - DISTRIBUTION			3,160,310,243.87	1,013,406,235	3,015,528,323	80,819,816	2.56	

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),
OREGON

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ACCUMULATED ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
IDAHO - DISTRIBUTION										
360.20	RIGHTS-OF-WAY		60-R4	0	1,449,822.57	537,009	912,814	22,146	1.53	41.2
361.00	STRUCTURES AND IMPROVEMENTS		65-R3	(5)	2,378,777.35	763,396	1,734,320	35,817	1.51	48.4
362.00	STATION EQUIPMENT		55-R1.5	(10)	39,481,139.96	12,819,764	32,583,547	777,029	1.97	41.9
364.00	POLES, TOWERS AND FIXTURES		50-R0.5	(90)	102,788,857.38	41,914,655	153,384,174	3,764,507	3.66	40.7
365.00	OVERHEAD CONDUCTORS AND DEVICES		54-R0.5	(30)	41,569,160.54	16,288,430	37,738,479	935,881	2.25	40.3
366.00	UNDERGROUND CONDUIT		60-R2	(40)	11,382,847.54	4,438,987	11,496,990	251,662	2.21	45.7
367.00	UNDERGROUND CONDUCTORS AND DEVICES		60-R2.5	(15)	29,905,806.36	12,722,311	21,669,366	519,881	1.74	41.7
368.00	LINE TRANSFORMERS		47-R1	(10)	91,142,693.52	32,432,398	67,824,398	1,980,596	2.17	34.2
369.00	SERVICES		55-R3	(30)	49,326,128.79	17,497,121	46,626,846	1,104,896	2.24	42.2
370.00	METERS		20-S3	(3)	16,131,804.76	7,362,626	9,253,133	669,498	4.15	13.8
371.00	INSTALLATIONS ON CUSTOMER PREMISES		25-L0	(35)	144,786.37	111,890	83,572	6,250	4.32	13.4
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		25-R0.5	(20)	754,806.61	406,544	439,224	29,888	3.96	16.7
	TOTAL IDAHO - DISTRIBUTION				386,446,631.75	147,295,308	383,806,863	10,088,051	2.61	
	TOTAL DISTRIBUTION PLANT				7,185,145,375.14	2,915,314,310	6,965,059,314	179,700,886	2.50	
GENERAL PLANT										
OREGON - GENERAL										
390.00	STRUCTURES AND IMPROVEMENTS		55-R1.5	(15)	86,252,902.12	28,654,368	70,536,469	1,783,676	2.07	39.5
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		14-L2.5	10	8,802,140.35	3,900,867	4,021,059	542,529	6.16	7.4
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		16-S2	10	12,922,376.79	6,141,813	5,488,326	684,678	5.30	8.0
392.09	TRANSPORTATION EQUIPMENT - TRAILERS		33-S1	10	3,512,093.49	1,313,278	1,847,606	93,744	2.67	18.7
396.03	LIGHT POWER OPERATED EQUIPMENT		10-S3	10	12,165,623.66	4,772,636	6,176,425	1,102,902	9.07	5.6
396.07	HEAVY POWER OPERATED EQUIPMENT		17-L1	15	24,378,831.84	9,344,806	11,377,201	1,176,428	4.83	9.7
	TOTAL OREGON - GENERAL				148,033,968.25	54,127,768	99,447,086	5,383,987	3.64	
WASHINGTON - GENERAL										
390.00	STRUCTURES AND IMPROVEMENTS		40-S3	(10)	13,048,659.68	8,587,990	5,765,536	268,691	2.06	21.5
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		19-S1	10	1,630,618.64	1,130,056	337,501	45,250	2.78	7.5
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		33-S0.5	10	4,697,409.96	2,477,330	1,750,339	159,271	3.39	11.0
392.09	TRANSPORTATION EQUIPMENT - TRAILERS		10-S2.5	10	703,882.07	311,038	322,465	16,021	2.28	20.1
396.03	LIGHT POWER OPERATED EQUIPMENT		16-L1.5	15	2,425,308.39	916,801	1,265,977	227,052	9.36	5.6
396.07	HEAVY POWER OPERATED EQUIPMENT				6,311,534.42	3,026,266	2,338,538	238,434	3.78	9.8
	TOTAL WASHINGTON - GENERAL				28,817,423.16	16,449,481	11,780,356	954,719	3.31	
WYOMING - GENERAL										
389.20	LAND RIGHTS		55-R4	0	74,246.25	17,963	56,283	1,390	1.87	40.5
390.00	STRUCTURES AND IMPROVEMENTS		14-S1.5	(20)	18,943,164.43	3,927,964	18,803,833	431,430	2.28	43.6
392.05	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		16-L2	5	4,685,154.66	1,626,797	2,571,842	401,002	8.60	6.4
392.09	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		35-S2.5	5	8,132,343.18	2,689,741	5,035,985	551,936	6.79	9.1
396.03	LIGHT POWER OPERATED EQUIPMENT		9-S3	10	3,813,731.52	1,352,958	2,270,087	115,691	3.03	19.6
396.07	HEAVY POWER OPERATED EQUIPMENT		15-L0	20	4,408,343.90	1,486,647	2,480,863	646,227	14.66	3.8
	TOTAL WYOMING - GENERAL				79,326,360.19	18,629,086	55,123,378	2,265,800	5.77	10.6
CALIFORNIA - GENERAL										
390.00	STRUCTURES AND IMPROVEMENTS		60-R2	(20)	3,469,186.36	951,281	3,211,743	69,083	1.99	46.5
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		17-L2	10	1,166,271.22	315,768	724,876	99,760	8.63	7.3
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		35-S2	5	997,850.09	476,337	421,728	53,021	5.31	8.0
396.03	LIGHT POWER OPERATED EQUIPMENT		9-S4	10	468,382.02	190,749	254,214	12,545	2.68	20.3
396.07	HEAVY POWER OPERATED EQUIPMENT		15-L2	15	1,447,080.32	390,744	911,628	176,663	12.21	5.2
	TOTAL CALIFORNIA - GENERAL				9,804,381.15	3,432,217	6,343,620	537,737	5.48	6.5

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)
OREGON

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
UTAH - GENERAL									
389.20	LAND RIGHTS	50-R1	0	82,178.45	24,382	57,796	1,684	2.05	34.3
390.00	STRUCTURES AND IMPROVEMENTS	50-R1	(20)	97,285,008.35	34,009,708	82,732,302	2,479,237	2.55	33.4
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13-L2.5	10	15,949,392.03	5,401,763	8,952,690	1,423,417	8.92	6.3
392.30	AIRCRAFT	10-SQ	20	1,860,982.02	577,936	910,850	115,964	6.23	7.9
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	17-L2	5	23,843,697.40	8,366,036	14,268,477	1,520,826	6.38	9.4
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	30-S1	10	8,667,451.89	2,740,013	5,060,694	300,430	3.47	16.8
396.03	LIGHT POWER OPERATED EQUIPMENT	10-L3	10	16,130,776.96	4,677,769	9,839,930	1,702,272	10.55	5.8
396.07	HEAVY POWER OPERATED EQUIPMENT	14-L0.5	20	53,211,477.50	14,315,095	28,254,087	3,239,807	6.09	8.7
	TOTAL UTAH - GENERAL			217,030,964.60	70,132,702	150,073,826	10,783,637	4.97	
IDAHO - GENERAL									
389.20	LAND RIGHTS	60-R3	0	4,645.61	2,888	1,788	79	1.70	22.6
390.00	STRUCTURES AND IMPROVEMENTS	60-R3	(10)	14,703,730.67	5,786,290	10,387,814	270,524	1.84	38.4
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13-S1.5	5	3,064,130.88	853,696	1,904,022	267,460	8.73	7.1
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	18-S1	10	5,130,363.46	1,398,557	3,218,770	266,024	5.19	12.1
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	35-S1	15	1,545,517.12	383,456	930,234	37,747	2.44	24.6
396.03	LIGHT POWER OPERATED EQUIPMENT	9-S2	10	3,062,615.23	1,018,822	1,755,532	368,440	11.95	4.8
396.07	HEAVY POWER OPERATED EQUIPMENT	18-L1	10	7,786,438.61	2,312,782	4,695,013	419,526	5.39	11.2
	TOTAL IDAHO - GENERAL			35,317,441.58	11,756,461	22,893,173	1,629,800	4.61	
AZ CO, MT, ETC. - GENERAL									
380.00	STRUCTURES AND IMPROVEMENTS	45-R2	(5)	363,676.47	252,233	129,627	6,392	1.76	20.3
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	17-R2.5	5	409,795.59	263,929	125,377	15,634	3.82	8.0
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	19-R2	15	236,400.22	117,111	83,829	8,263	3.50	10.1
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	25-S1.5	0	6,433.26	5,430	1,003	106	1.65	9.5
396.07	HEAVY POWER OPERATED EQUIPMENT	25-R2.5	10	1,943,962.83	1,055,542	694,025	51,738	2.66	13.4
	TOTAL AZ, CO, MT, ETC. - GENERAL			2,960,268.37	1,694,245	1,033,861	82,133	2.77	
	TOTAL GENERAL PLANT			521,290,807.30	176,221,960	346,694,300	23,785,459	4.56	
	TOTAL ELECTRIC PLANT			21,428,377,989.58	5,528,509,931	20,099,176,704	572,703,606	2.67	

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

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

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

ATTACHMENT 2

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		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		
				AMOUNT	RATE				AMOUNT	RATE	
NON-COAL STEAM PRODUCTION PLANT											
GADSBY GENERATING STATION											
GADSBY UNIT 1											
311.00 STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	32,893	2.24	12-2032	110-50.5	(14)	32,893	2.24	0
312.00 BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	234,308	2.35	12-2032	65-L0.5	(14)	234,308	2.35	0
314.00 TURBOGENERATOR UNITS	12-2032	50-50	(14)	77,989	1.56	12-2032	50-50	(14)	77,989	1.56	0
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	80-R2.5	(14)	183	0.96	12-2032	80-R2.5	(14)	183	0.96	0
TOTAL GADSBY UNIT 1		45-L0	(10)	358,470	2.01		45-L0	(10)	358,470	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 BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	281,036	2.11	12-2032	65-L0.5	(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 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	80-R2.5	(14)	11,814	0.87	12-2032	80-R2.5	(14)	11,814	0.87	0
TOTAL GADSBY UNIT 2		45-L0	(10)	457,322	2.09		45-L0	(10)	457,322	2.09	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 BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	310,220	2.30	12-2032	65-L0.5	(14)	310,220	2.30	0
314.00 TURBOGENERATOR UNITS	12-2032	50-50	(14)	248,770	3.20	12-2032	50-50	(14)	248,770	3.20	0
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	80-R2.5	(14)	61,312	2.48	12-2032	80-R2.5	(14)	61,312	2.48	0
TOTAL GADSBY UNIT 3		45-L0	(10)	658,217	3.03		45-L0	(10)	658,217	3.03	0
TOTAL GADSBY COMMON				659,796	2.61				659,796	2.61	0
311.00 STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	248,241	2.09	12-2032	110-50.5	(14)	248,241	2.09	0
312.00 BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	102,913	5.44	12-2032	65-L0.5	(14)	102,913	5.44	0
314.00 TURBOGENERATOR UNITS	12-2032	50-50	(14)	14,741	3.21	12-2032	50-50	(14)	14,741	3.21	0
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	80-R2.5	(14)	132,357	4.28	12-2032	80-R2.5	(14)	132,357	4.28	0
TOTAL GADSBY COMMON		45-L0	(12)	508,297	2.88		45-L0	(12)	508,297	2.88	0
TOTAL GADSBY GENERATING STATION				1,975,855					1,975,855		0
BLUNDELL GEOTHERMAL 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 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(11)	441,987	3.41	12-2037	65-L0.5	(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 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	80-R2.5	(9)	141,910	2.82	12-2037	80-R2.5	(9)	141,910	2.82	0
TOTAL BLUNDELL GEOTHERMAL UNIT 1		45-L0	(7)	1,440,855	3.40		45-L0	(7)	1,440,855	3.40	0
BLUNDELL GEOTHERMAL UNIT 2											
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-50.5	(8)	29,088	4.23	12-2037	110-50.5	(8)	29,088	4.23	0
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(9)	360,919	4.68	12-2037	65-L0.5	(9)	360,919	4.68	0
314.00 TURBOGENERATOR UNITS	12-2037	50-50	(9)	715,372	4.45	12-2037	50-50	(9)	715,372	4.45	0
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	80-R2.5	(8)	99,142	4.08	12-2037	80-R2.5	(8)	99,142	4.08	0
TOTAL BLUNDELL GEOTHERMAL UNIT 2		45-L0	(7)	1,238,524	4.45		45-L0	(7)	1,238,524	4.45	0
BLUNDELL GEOTHERMAL STEAM FIELD											
310.20 LAND RIGHTS	12-2037	SQUARE	0	690,749	1.69	12-2037	SQUARE	0	690,749	1.69	0
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-50.5	(7)	8,883	3.87	12-2037	110-50.5	(7)	8,883	3.87	0
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	1,691,185	4.57	12-2037	65-L0.5	(8)	1,691,185	4.57	0
314.00 TURBOGENERATOR UNITS	12-2037	50-50	(7)	49,859	4.84	12-2037	50-50	(7)	49,859	4.84	0
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(8)	6,354	5.24	12-2037	45-L0	(8)	6,354	5.24	0
TOTAL BLUNDELL GEOTHERMAL STEAM FIELD				2,447,837	3.08				2,447,837	3.08	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 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	203,245	6.28	12-2037	65-L0.5	(8)	203,245	6.28	0
314.00 TURBOGENERATOR UNITS	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-L0	(7)	2,335	3.35	12-2037	45-L0	(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											
ASHTONIST ANTHONY											
330.20 LAND RIGHTS	12-2027	SQUARE	0	37,668	11.48	12-2027	SQUARE	0	37,668	11.48	0
331.00 STRUCTURES AND IMPROVEMENTS	12-2027	125-R1	(1)	191,475	9.03	12-2027	125-R1	(1)	191,475	9.03	(3,186)
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2027	125-R1.5	(2)	2,443,602	8.72	12-2027	125-R1.5	(2)	2,443,602	8.72	0
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2027	95-50	(1)	150,175	7.56	12-2027	95-50	(1)	150,175	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
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	75-R0.5	(1)	588	7.36	12-2027	75-R0.5	(1)	588	7.36	0
336.00 ROADS, RAILROADS AND BRIDGES	12-2027	100-50.5	(1)	596	10.87	12-2027	100-50.5	(1)	596	10.87	0
TOTAL ASHTONIST ANTHONY				2,932,715	8.66				2,932,715	8.66	(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)	296,078	4.37	12-2033	125-R1	(1)	296,078	4.37	1,506
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(1)	2,051,334	4.77	12-2033	125-R1.5	(1)	2,051,334	4.77	(1,123)
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-50	(2)	847,957	4.92	12-2033	95-50	(2)	847,957	4.92	(440)
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(2)	272,508	4.71	12-2033	70-L0	(2)	272,508	4.71	(181)
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2033	75-R0.5	(1)	2,352	2.94	12-2033	75-R0.5	(1)	2,352	2.94	(6)
336.00 ROADS, RAILROADS AND BRIDGES	12-2033	100-50.5	(2)	65,059	5.09	12-2033	100-50.5	(2)	65,059	5.09	(32)
TOTAL BEAR RIVER				3,334,349	4.77				3,334,349	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)	0	0.00	12-2030	125-R1.5	(1)	0	0.00	0
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2030	95-50	(1)	60,092	7.14	12-2030	95-50	(1)	60,092	7.14	0
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2030	70-L0	(2)	0	-	12-2030	70-L0	(2)	0	-	0
335.00 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)	0	-	12-2030	100-50.5	(5)	0	-	0
TOTAL BEND				60,941	2.06				60,935	2.06	(6)
BIG FORK											
331.00 STRUCTURES AND IMPROVEMENTS	12-2053	125-R1	(3)	13,263	1.76	12-2053	125-R1	(3)	13,250	1.75	(13)
332.00 RESERVOIRS, DAMS AND WATERWAYS	12-2053	125-R1.5	(3)	101,628	1.75	12-2053	125-R1.5	(3)	101,628	1.75	0
333.00 WATERWHEELS, TURBINES AND GENERATORS	12-2053	95-50	(7)	25,640	1.64	12-2053	95-50	(7)	25,640	1.64	0
334.00 ACCESSORY ELECTRIC EQUIPMENT	12-2053	70-L0	(5)	7,886	2.01	12-2053	70-L0	(5)	7,886	2.01	0
336.00 ROADS, RAILROADS AND BRIDGES	12-2053	100-50.5	(5)	4,432	1.90	12-2053	100-50.5	(5)	4,432	1.90	0
TOTAL BIG FORK				152,847	1.74				152,834	1.74	(13)

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	ACCUMULATED ANNUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL AMOUNT	ACCUMULATED ANNUAL RATE		
NON-COAL STEAM PRODUCTION PLANT												
GADSBY GENERATING STATION												
GADSBY UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	32,893	2.24	12-2032	110-50.5	(14)	32,893	2.24	0
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	234,308	2.30	12-2032	65-L0.5	(14)	234,308	2.30	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	77,989	1.56	12-2032	50-50	(14)	77,989	1.56	0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	13,323	0.96	12-2032	80-R2.5	(14)	13,323	0.96	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	187	1.04	12-2032	45-L0	(10)	187	1.04	0
	TOTAL GADSBY UNIT 1				358,470	2.01				358,470	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	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	281,038	2.11	12-2032	65-L0.5	(14)	281,038	2.11	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	134,016	2.30	12-2032	50-50	(14)	134,016	2.30	0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	11,814	0.87	12-2032	80-R2.5	(14)	11,814	0.87	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	116	1.04	12-2032	45-L0	(10)	116	1.04	0
	TOTAL GADSBY UNIT 2				457,522	2.09				457,522	2.09	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	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	310,220	2.30	12-2032	65-L0.5	(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
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	61,312	2.48	12-2032	80-R2.5	(14)	61,312	2.48	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	433	1.03	12-2032	45-L0	(10)	433	1.03	0
	TOTAL GADSBY UNIT 3				650,760	2.61				650,760	2.61	0
GADSBY COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	248,241	2.09	12-2032	110-50.5	(14)	248,241	2.09	0
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	102,813	5.44	12-2032	65-L0.5	(14)	102,813	5.44	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	14,741	3.21	12-2032	50-50	(14)	14,741	3.21	0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	132,357	4.28	12-2032	80-R2.5	(14)	132,357	4.28	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(12)	509,273	2.88	12-2032	45-L0	(12)	509,273	2.88	0
	TOTAL GADSBY COMMON				937,969	2.88				937,969	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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(11)	441,987	3.41	12-2037	65-L0.5	(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
315.00	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-L0	(7)	362	3.62	12-2037	45-L0	(7)	362	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)	29,088	4.23	12-2037	110-50.5	(8)	29,088	4.23	0
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(9)	360,518	4.58	12-2037	65-L0.5	(9)	360,518	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
315.00	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-L0	(7)	24,123	4.61	12-2037	45-L0	(7)	24,123	4.61	0
	TOTAL BLUNDELL GEOTHERMAL UNIT 2				1,238,824	4.45				1,238,824	4.45	0
BLUNDELL GEOTHERMAL STEAM FIELD												
310.20	LAND RIGHTS	12-2037	SQUARE	0	690,749	1.69	12-2037	SQUARE	0	690,749	1.69	0
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-50.5	(7)	3,871	3.87	12-2037	110-50.5	(7)	3,871	3.87	0
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	1,691,185	4.57	12-2037	65-L0.5	(8)	1,691,185	4.57	0
314.00	TURBOGENERATOR UNITS	12-2037	50-50	(7)	46,650	4.84	12-2037	50-50	(7)	46,650	4.84	0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(7)	6,364	5.24	12-2037	80-R2.5	(7)	6,364	5.24	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(6)	2,447,837	3.08	12-2037	45-L0	(6)	2,447,837	3.08	0
	TOTAL BLUNDELL GEOTHERMAL STEAM FIELD				11,210,052	3.08				11,210,052	3.08	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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	203,245	6.28	12-2037	65-L0.5	(8)	203,245	6.28	0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	2,016	3.92	12-2037	80-R2.5	(8)	2,016	3.92	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	2,335	3.35	12-2037	45-L0	(7)	2,335	3.35	0
	TOTAL BLUNDELL GEOTHERMAL COMMON				260,085	5.88				260,085	5.88	0
	TOTAL BLUNDELL GENERATING STATION				5,857,402					5,857,402		0
TOTAL NON-COAL STEAM PRODUCTION												
					7,333,257					7,333,257		0
CUTLER												
330.20	WATER RIGHTS	12-2064	SQUARE	0	8	1.22	12-2064	SQUARE	0	8	1.22	0
330.30	WATER RIGHTS	12-2064	SQUARE	0	0	-	12-2064	SQUARE	0	0	-	0
330.40	FLOOD RIGHTS	12-2064	SQUARE	0	-	-	12-2064	SQUARE	0	-	-	0
331.00	STRUCTURES AND IMPROVEMENTS	12-2064	125-R1	(5)	24,496	0.61	12-2064	125-R1	(4)	23,981	0.60	(515)
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2064	125-R1.5	(6)	92,323	0.87	12-2064	125-R1.5	(6)	92,804	0.86	(480)
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2064	95-50	(9)	143,123	1.20	12-2064	95-50	(9)	142,917	1.20	(206)
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2064	70-L0	(2)	38,051	1.32	12-2064	70-L0	(2)	38,600	1.32	(549)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2064	75-R0.5	(4)	47	0.43	12-2064	75-R0.5	(4)	47	0.43	0
336.00	ROADS, RAILROADS AND BRIDGES	12-2064	100-50.5	(10)	209,988	1.00	12-2064	100-50.5	(10)	209,988	1.00	(0.000)
	TOTAL CUTLER				305,918					305,918		(1,000)
EAGLE POINT												
330.20	LAND RIGHTS	12-2040	SQUARE	0	0	-	12-2040	SQUARE	0	0	-	0
331.00	STRUCTURES AND IMPROVEMENTS	12-2040	125-R1	(2)	2,907	1.58	12-2040	125-R1	(2)	2,903	1.58	(4)
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2040	125-R1.5	(2)	39,146	2.11	12-2040	125-R1.5	(2)	39,146	2.11	0
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2040	95-50	(3)	22,039	3.30	12-2040	95-50	(3)	22,039	3.30	0
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2040	70-L0	(3)	2,862	2.03	12-2040	70-L0	(3)	2,862	2.03	0
336.00	ROADS, RAILROADS AND BRIDGES	12-2040	100-50.5	(2)	6,684	2.30	12-2040	100-50.5	(2)	6,684	2.30	0
	TOTAL EAGLE POINT				71,938	2.35				71,938	2.35	(4)
GRANITE												
331.00	STRUCTURES AND IMPROVEMENTS	12-2035	125-R1	(1)	15,705	2.90	12-2035	125-R1	(1)	15,889	2.83	184
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2035	125-R1.5	(1)	92,022	2.45	12-2035	125-R1.5	(1)	91,905	2.44	(117)
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2035	95-50	(3)	13,000	1.84	12-2035	95-50	(3)	13,001	1.83	(206)
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2035	70-L0	(2)	5,100	2.42	12-2035	70-L0	(2)	5,092	2.42	(8)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2035	75-R0.5	(1)	17	1.24	12-2035	75-R0.5	(1)	17	1.24	0
	TOTAL GRANITE				125,824	2.41				125,824	2.41	(40)
LAST CHANCE												
331.00	STRUCTURES AND IMPROVEMENTS	12-2033	125-R1	(1)	6,328	1.42	12-2033	125-R1	(1)	6,312	1.42	(16)
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2033	125-R1.5	(1)	16,488	1.73	12-2033	125-R1.5	(1)	16,488	1.73	0
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2033	95-50	(2)	29,836	2.53	12-2033	95-50	(2)	29,636	2.53	(200)
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2033	70-L0	(2)	7,247	2.69	12-2033	70-L0	(2)	7,247	2.69	0
336.00	ROADS, RAILROADS AND BRIDGES	12-2033	100-50.5	(3)	748	1.16	12-2033	100-50.5	(3)	748	1.16	0
	TOTAL LAST CHANCE				60,247	2.08				60,231	2.08	(16)
MELBA												
330.20	LAND RIGHTS	12-2033	SQUARE	0	321	1.55	12-2033					

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 ACCRUAL AMOUNT	ACCURUE RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUE RATE		
NON-COAL STEAM PRODUCTION PLANT												
GADSBY GENERATING STATION												
GADSBY UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	32,893	2.24	12-2032	110-50.5	(14)	32,893	2.24	0
312.00	BOILER PLANT EQUIPMENT	12-2032	65-10.5	(14)	24,328	2.25	12-2032	65-10.5	(14)	24,328	2.25	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	77,989	1.56	12-2032	50-50	(14)	77,989	1.56	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	15,023	0.96	12-2032	80-R2.5	(14)	15,023	0.96	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-10	(10)	187	1.04	12-2032	45-10	(10)	187	1.04	0
	TOTAL GADSBY UNIT 1				358,470	2.01				358,470	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	BOILER 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)	134,016	2.30	12-2032	50-50	(14)	134,016	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)	116	1.04	12-2032	45-10	(10)	116	1.04	0
	TOTAL GADSBY UNIT 2				457,522	2.09				457,522	2.09	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	BOILER 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				650,769	2.61				650,769	2.61	0
GADSBY COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	248,241	2.09	12-2032	110-50.5	(14)	248,241	2.09	0
312.00	BOILER 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	3.21	12-2032	50-50	(14)	14,741	3.21	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)	529,273	2.88	12-2032	45-10	(12)	529,273	2.88	0
	TOTAL GADSBY COMMON				975,855				975,855		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	BOILER 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	(9)	643,509	3.76	12-2037	50-50	(9)	643,509	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)	1,440,656	3.40	12-2037	45-10	(7)	1,440,656	3.40	0
	TOTAL BLUNDELL GEOTHERMAL UNIT 1				2,814,531				2,814,531		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	BOILER PLANT EQUIPMENT	12-2037	65-10.5	(8)	360,519	4.58	12-2037	65-10.5	(8)	360,519	4.58	0
314.00	TURBOGENERATOR UNITS	12-2037	50-50	(9)	715,372	4.45	12-2037	50-50	(9)	715,372	4.45	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	99,142	0.88	12-2037	80-R2.5	(8)	99,142	0.88	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-10	(7)	24,123	4.61	12-2037	45-10	(7)	24,123	4.61	0
	TOTAL BLUNDELL GEOTHERMAL UNIT 2				1,238,624	4.46			1,238,624	4.46	0	
BLUNDELL GEOTHERMAL STEAM FIELD												
310.20	LAND RIGHTS	12-2037	SQUARE	0	690,749	1.69	12-2037	SQUARE	0	690,749	1.69	0
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-50.5	(7)	8,883	3.87	12-2037	110-50.5	(7)	8,883	3.87	0
312.00	BOILER 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)	48,859	4.84	12-2037	80-R2.5	(7)	48,859	4.84	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				2,447,837	3.08			2,447,837	3.08	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	BOILER 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	3.76	12-2037	80-R2.5	(8)	2,016	3.76	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	
NORTH UMPIGA												
331.00	STRUCTURES AND IMPROVEMENTS	12-2038	125-R1	(2)	1,243,646	3.53	12-2038	125-R1	(1)	1,227,904	3.48	(15,741)
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2038	125-R1.5	(2)	7,692,654	3.70	12-2038	125-R1.5	(2)	7,688,640	3.70	(4,014)
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2038	95-50	(3)	927,864	3.55	12-2038	95-50	(3)	927,315	3.55	(549)
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2038	70-LD	(2)	791,116	4.06	12-2038	70-LD	(2)	790,763	4.05	(353)
336.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2038	75-R0.5	(1)	23,795	3.27	12-2038	75-R0.5	(1)	22,763	3.22	(1,032)
336.00	ROADS, RAILROADS AND BRIDGES	12-2038	100-50.5	(3)	354,955	3.60	12-2038	100-50.5	(3)	354,730	3.59	(225)
	TOTAL NORTH UMPIGA				11,033,059	3.69			11,012,175	3.68	(20,884)	
DAVE												
331.00	STRUCTURES AND IMPROVEMENTS	12-2024	125-R1	0	-	0	12-2024	125-R1	0	-	0	0
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2024	125-R1.5	(1)	167	0.15	12-2024	125-R1.5	(1)	167	0.15	0
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2024	95-50	(1)	53	0.07	12-2024	95-50	(1)	53	0.07	0
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2024	70-LD	0	0	-	12-2024	70-LD	0	0	-	0
336.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2024	75-R0.5	0	0	-	12-2024	75-R0.5	0	0	-	0
	TOTAL DAVE				220	0.05			220	0.05	0	
PIONEER												
330.20	LAND RIGHTS	12-2030	SQUARE	0	106	1.15	12-2030	SQUARE	0	106	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)	28,128	4.59	12-2030	125-R1	(1)	28,056	4.59	(72)
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2030	125-R1.5	(1)	414,535	4.25	12-2030	125-R1.5	(1)	414,535	4.25	0
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2030	95-50	(1)	66,123	4.22	12-2030	95-50	(1)	66,123	4.22	0
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	70-LD	(1)	61,748	5.48	12-2030	70-LD	(1)	61,748	5.48	0
336.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	75-R0.5	(1)	275	2.93	12-2030	75-R0.5	(1)	275	2.93	0
336.00	ROADS, RAILROADS AND BRIDGES	12-2030	100-50.5	(1)	3,208	5.25	12-2030	100-50.5	(1)	3,208	5.25	0
	TOTAL PIONEER				568,399	4.34			568,364	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)	249,494	3.89	12-2038	125-R1	(1)	249,178	3.90	(316)
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	(3)	144,242	3.41	12-2038	95-50	(3)	144,054	3.41	(188)
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2038	70-LD	(2)	272,781	4.09	12-2038	70-LD	(2)	272,277	4.09	(504)
336.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2038	75-R0.5	(1)	581	3.11	12-2038	75-R0.5	(1)	581	3.11	0
336.00	ROADS, RAILROADS AND BRIDGES	12-2038	100-50.5	(2)	48,965	4.68	12-2038	100-50.5	(2)	48,857	4.68	(108)
	TOTAL PROSPECT # 1, 2 AND 4				2,026,244	3.63			2,026,105	3.63	(139)	
PROSPECT # 5												
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)	5,736	0.30	12-2058	95-50	(9)	5,733	0.32	(3)
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-LD	(5)	28,251	1.53	12-2058	70-LD	(5)	28,238	1.53	(13)
336.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(3)	56	0.10	12-2058	75-R0.5	(3)	58	0.09	(1)
336.00	ROADS, RAILROADS AND BRIDGES	12-2058	100-50.5	(6)	5,468	1.84	12-2058	100-50.5	(6)	5,467	1.84	(1)
	TOTAL PROSPECT # 5				49,808	0.54			49,427	0.54	(381)	
SANTALUGA												
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)	0	0.00	12-2024	95-50	(1)	0	0.00	0
334.00	ACCESSORY ELECTRIC EQUI											

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 AMOUNT	RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL AMOUNT	RATE		
NON-COAL STEAM PRODUCTION PLANT												
GADSBY GENERATING STATION												
GADSBY UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	32,893	2.24	12-2032	110-50.5	(14)	32,893	2.24	0
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	234,308	2.35	12-2032	65-L0.5	(14)	234,308	2.35	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	77,889	1.56	12-2032	50-50	(14)	77,889	1.56	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	13,523	0.96	12-2032	80-R2.5	(14)	13,523	0.96	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	187	1.04	12-2032	45-L0	(10)	187	1.04	0
	TOTAL GADSBY UNIT 1				358,470	2.01				358,470	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	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	281,036	2.11	12-2032	65-L0.5	(14)	281,036	2.11	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	134,016	2.30	12-2032	50-50	(14)	134,016	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-L0	(10)	116	1.04	12-2032	45-L0	(10)	116	1.04	0
	TOTAL GADSBY UNIT 2				457,522	2.09				457,522	2.09	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	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	310,220	2.30	12-2032	65-L0.5	(14)	310,220	2.30	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	248,770	3.20	12-2032	50-50	(14)	248,770	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-L0	(10)	433	1.03	12-2032	45-L0	(10)	433	1.03	0
	TOTAL GADSBY UNIT 3				658,750	2.61				658,750	2.61	0
GADSBY COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	248,241	2.09	12-2032	110-50.5	(14)	248,241	2.09	0
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	102,813	5.44	12-2032	65-L0.5	(14)	102,813	5.44	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	14,741	3.21	12-2032	50-50	(14)	14,741	3.21	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	132,357	4.28	12-2032	80-R2.5	(14)	132,357	4.28	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(12)	529,273	2.88	12-2032	45-L0	(12)	529,273	2.88	0
	TOTAL GADSBY COMMON				928,125	2.88				928,125	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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(11)	441,987	3.41	12-2037	65-L0.5	(11)	441,987	3.41	0
314.00	TURBOGENERATOR UNITS	12-2037	50-50	(9)	643,930	3.76	12-2037	50-50	(9)	643,930	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-L0	(7)	1,440,556	3.40	12-2037	45-L0	(7)	1,440,556	3.40	0
	TOTAL BLUNDELL GEOTHERMAL UNIT 1				3,402,908	3.40				3,402,908	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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(9)	269,959	4.58	12-2037	65-L0.5	(9)	269,959	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)	99,142	3.92	12-2037	80-R2.5	(8)	99,142	3.92	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	24,123	4.61	12-2037	45-L0	(7)	24,123	4.61	0
	TOTAL BLUNDELL GEOTHERMAL UNIT 2				1,238,624	4.45				1,238,624	4.45	0
BLUNDELL GEOTHERMAL STEAM FIELD												
310.20	LAND RIGHTS	12-2037	SQUARE	0	690,749	1.69	12-2037	SQUARE	0	690,749	1.69	0
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-50.5	(7)	9,883	3.87	12-2037	110-50.5	(7)	9,883	3.87	0
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	1,691,185	4.57	12-2037	65-L0.5	(8)	1,691,185	4.57	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(7)	46,899	4.84	12-2037	80-R2.5	(7)	46,899	4.84	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(6)	6,364	5.24	12-2037	45-L0	(6)	6,364	5.24	0
	TOTAL BLUNDELL GEOTHERMAL STEAM FIELD				2,447,837	3.08				2,447,837	3.08	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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	203,245	6.28	12-2037	65-L0.5	(8)	203,245	6.28	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	2,016	3.92	12-2037	80-R2.5	(8)	2,016	3.92	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	2,335	3.35	12-2037	45-L0	(7)	2,335	3.35	0
	TOTAL BLUNDELL GEOTHERMAL COMMON				240,085	3.98				240,085	3.98	0
	TOTAL BLUNDELL GENERATING STATION				5,357,402				5,357,402		0	
	TOTAL NON-COAL STEAM PRODUCTION STARS				7,333,257				7,333,257		0	
STARS												
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	(2)	14,109	3.75	12-2030	95-50	(2)	14,109	3.75	0
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	70-L0	(1)	9,564	4.35	12-2030	70-L0	(1)	9,564	4.35	0
336.00	ROADS, RAILROADS AND BRIDGES	12-2030	100-50.5	0	18,462	8.99	12-2030	100-50.5	0	18,462	8.99	0
	TOTAL STARS				112,620	4.81				112,621	4.81	(9)
BWFL												
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	(3)	1,690,595	2.29	12-2058	125-R1	(3)	1,649,891	2.28	(704)
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)	326,508	2.02	12-2058	95-50	(10)	326,508	2.02	0
334.00	ACCESSORY ELECTRIC EQUIPMENT	12-2058	70-L0	(5)	195,911	2.49	12-2058	70-L0	(5)	195,911	2.49	0
336.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2058	75-R0.5	(5)	6,393	1.61	12-2058	75-R0.5	(5)	6,393	1.61	0
336.00	ROADS, RAILROADS AND BRIDGES	12-2058	100-50.5	(9)	23,685	2.09	12-2058	100-50.5	(9)	23,685	2.09	0
	TOTAL BWFL				3,144,223	1.99				3,143,519	1.98	(704)
VIVA 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)	21,539	4.36	12-2029	95-50	(2)	21,539	4.36	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
336.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	75-R0.5	(1)	874	4.34	12-2029	75-R0.5	(1)	874	4.34	0
	TOTAL VIVA NAUGHTON				54,214	4.47				54,214	4.47	(20)
WALLOWA FALLS												
331.00	STRUCTURES AND IMPROVEMENTS	12-2057	125-R1	(4)	0	-	12-2057	125-R1	(3)	0	0	0
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2057	125-R1.5	(4)	38,507	1.41	12-2057	125-R1.5	(4)	38,507	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	100-50.5	(6)	4,799	0.74	12-2057	100-50.5	(6)	4,799	0.74	(11)
	TOTAL WALLOWA FALLS				35,317	0.78				35,306	0.78	(11)
WEBER												
331.00	STRUCTURES AND IMPROVEMENTS	12-2060	125-R1	(5)	1,557	0.43	12-2060	125-R1	(4)	1,549	0.40	(108)
332.00	RESERVOIRS, DAMS AND WATERWAYS	12-2060	125-R1.5	(6)	15,869	0.79	12-2060	125-R1.5	(6)	15,869	0.79	0
333.00	WATERWHEELS, TURBINES AND GENERATORS	12-2060	95-50	(11)	6,203	0.67	12-2060	95-50	(11)	6,203	0.67	0

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 OREGON					SETTLEMENT SCENARIO					DIFFERENCE	
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL DEPRECIATION AMOUNT	RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL DEPRECIATION AMOUNT	RATE		
NON-COAL STEAM PRODUCTION PLANT												
GADSBY GENERATING STATION												
GADSBY UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	32,893	2.24	12-2032	110-50.5	(14)	32,893	2.24	0
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	234,308	2.30	12-2032	65-L0.5	(14)	234,308	2.30	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	77,889	1.56	12-2032	50-50	(14)	77,889	1.56	0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	13,923	0.96	12-2032	80-R2.5	(14)	13,923	0.96	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	187	1.04	12-2032	45-L0	(10)	187	1.04	0
	TOTAL GADSBY UNIT 1				358,470	2.01				358,470	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	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	281,036	2.11	12-2032	65-L0.5	(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
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	11,814	0.87	12-2032	80-R2.5	(14)	11,814	0.87	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	116	1.04	12-2032	45-L0	(10)	116	1.04	0
	TOTAL GADSBY UNIT 2				457,522	2.09				457,522	2.09	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	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	310,220	2.30	12-2032	65-L0.5	(14)	310,220	2.30	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	248,770	3.20	12-2032	50-50	(14)	248,770	3.20	0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	61,312	2.48	12-2032	80-R2.5	(14)	61,312	2.48	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	433	1.03	12-2032	45-L0	(10)	433	1.03	0
	TOTAL GADSBY UNIT 3				657,760	2.61				657,760	2.61	0
GADSBY COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	248,241	2.09	12-2032	110-50.5	(14)	248,241	2.09	0
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	102,813	5.44	12-2032	65-L0.5	(14)	102,813	5.44	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	14,741	3.21	12-2032	50-50	(14)	14,741	3.21	0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	132,357	4.28	12-2032	80-R2.5	(14)	132,357	4.28	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(12)	529,273	2.88	12-2032	45-L0	(12)	529,273	2.88	0
	TOTAL GADSBY COMMON				957,965	3.40				957,965	3.40	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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(11)	441,987	3.41	12-2037	65-L0.5	(11)	441,987	3.41	0
314.00	TURBOGENERATOR UNITS	12-2037	50-50	(10)	643,709	3.76	12-2037	50-50	(10)	643,709	3.76	0
315.00	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-L0	(7)	26,321	3.02	12-2037	45-L0	(7)	26,321	3.02	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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(9)	369,919	4.58	12-2037	65-L0.5	(9)	369,919	4.58	0
314.00	TURBOGENERATOR UNITS	12-2037	50-50	(9)	715,372	4.45	12-2037	50-50	(9)	715,372	4.45	0
315.00	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-L0	(7)	24,123	4.61	12-2037	45-L0	(7)	24,123	4.61	0
	TOTAL BLUNDELL GEOTHERMAL UNIT 2				1,238,824	4.45				1,238,824	4.45	0
BLUNDELL GEOTHERMAL STEAM FIELD												
310.20	LAND RIGHTS	12-2037	SQUARE	0	690,749	1.69	12-2037	SQUARE	0	690,749	1.69	0
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-50.5	(7)	3,887	3.87	12-2037	110-50.5	(7)	3,887	3.87	0
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	1,691,185	4.57	12-2037	65-L0.5	(8)	1,691,185	4.57	0
314.00	TURBOGENERATOR UNITS	12-2037	50-50	(7)	46,899	4.81	12-2037	50-50	(7)	46,899	4.81	0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(6)	6,364	5.24	12-2037	80-R2.5	(6)	6,364	5.24	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(6)	2,447,837	3.08	12-2037	45-L0	(6)	2,447,837	3.08	0
	TOTAL BLUNDELL GEOTHERMAL STEAM FIELD				11,728,884	3.40				11,728,884	3.40	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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	203,245	6.28	12-2037	65-L0.5	(8)	203,245	6.28	0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	2,016	3.02	12-2037	80-R2.5	(8)	2,016	3.02	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	2,335	3.35	12-2037	45-L0	(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
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)	48,852	3.11	12-2043	50-R2	(3)	48,852	3.11	0
343.00	PRIME MOVERS	12-2043	40-L0	(5)	8,098,722	4.02	12-2043	40-L0	(5)	8,098,722	4.02	0
344.00	GENERATORS	12-2043	50-R2.5	(5)	2,179,132	3.14	12-2043	50-R2.5	(5)	2,179,132	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)	84,552	2.91	12-2043	60-R3	(2)	84,552	2.91	0
	TOTAL CHEHALIS				12,707,662	3.68				12,707,662	3.68	0
CURRANT CREEK												
341.00	STRUCTURES AND IMPROVEMENTS	12-2045	70-S2.5	(3)	1,354,655	3.07	12-2045	70-S2.5	(3)	1,354,655	3.07	0
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2045	50-R2	(3)	109,184	3.36	12-2045	50-R2	(3)	109,184	3.36	0
343.00	PRIME MOVERS	12-2045	40-L0	(5)	8,191,180	4.35	12-2045	40-L0	(5)	8,191,180	4.35	0
344.00	GENERATORS	12-2045	50-R2.5	(5)	2,106,343	3.37	12-2045	50-R2.5	(5)	2,106,343	3.37	0
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2045	70-R3	(2)	1,333,169	3.09	12-2045	70-R3	(2)	1,333,169	3.09	0
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2045	60-R3	(2)	92,485	3.11	12-2045	60-R3	(2)	92,485	3.11	0
	TOTAL CURRANT CREEK				13,157,916	3.83				13,157,916	3.83	0
HERMISTON												
341.00	STRUCTURES AND IMPROVEMENTS	12-2036	70-S2.5	(3)	389,535	2.91	12-2036	70-S2.5	(3)	389,535	2.91	0
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2036	50-R2	(3)	719	2.91	12-2036	50-R2	(3)	719	2.91	0
343.00	PRIME MOVERS	12-2036	40-L0	(4)	4,629,951	4.19	12-2036	40-L0	(4)	4,629,951	4.19	0
344.00	GENERATORS	12-2036	50-R2.5	(4)	1,303,435	3.11	12-2036	50-R2.5	(4)	1,303,435	3.11	0
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2036	70-R3	(2)	280,471	2.86	12-2036	70-R3	(2)	280,471	2.86	0
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2036	60-R3	(2)	8,303	3.96	12-2036	60-R3	(2)	8,303	3.96	0
	TOTAL HERMISTON				6,172,364	3.76				6,172,364	3.76	0
LAKE SIDE UNIT 1												
341.00	STRUCTURES AND IMPROVEMENTS	12-2047	70-S2.5	(3)	81,075	3.11	12-2047	70-S2.5	(3)	81,075	3.11	0
343.00	PRIME MOVERS	12-2047	40-L0	(5)	10,294,100	4.35	12-2047	40-L0	(5)	10,294,100	4.35	0
344.00	GENERATORS	12-2047	50-R2.5	(5)	2,303,879	3.36	12-2047	50-R2.5	(5)	2,303,879	3.36	0
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2047	70-R3	(3)	1,393,545	3.10	12-2047	70-R3	(3)	1,393,545	3.10	0
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2047	60-R3	(2)	75,885	3.11	12-2047	60-R3	(2)	75,885	3.11	0
	TOTAL LAKE SIDE UNIT 1				14,148,684	3.96				14,148,684	3.96	0
LAKE SIDE UNIT 2												
341.00	STRUCTURES AND IMPROVEMENTS	12-2054	70-S2.5	(3)	2,275,526	2.48	12-2054	70-S2.5	(3)	2,275,526	2.48	0
342.00	FUEL HOLDERS, PRODUC											

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 OREGON					SETTLEMENT SCENARIO					DIFFERENCE	
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRUAL RATE		
NON-COAL STEAM PRODUCTION PLANT												
GADSBY GENERATING STATION												
GADSBY UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	32,893	2.24	12-2032	110-50.5	(14)	32,893	2.24	0
312.00	ROILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	234,308	2.25	12-2032	65-L0.5	(14)	234,308	2.25	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	77,889	1.56	12-2032	50-50	(14)	77,889	1.56	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	15,023	0.96	12-2032	80-R2.5	(14)	15,023	0.96	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	187	1.04	12-2032	45-L0	(10)	187	1.04	0
	TOTAL GADSBY UNIT 1				358,470	2.01				358,470	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-L0.5	(14)	281,036	2.11	12-2032	65-L0.5	(14)	281,036	2.11	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	134,016	2.30	12-2032	50-50	(14)	134,016	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-L0	(10)	118	1.04	12-2032	45-L0	(10)	118	1.04	0
	TOTAL GADSBY UNIT 2				457,522	2.09				457,522	2.09	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-L0.5	(14)	310,220	2.30	12-2032	65-L0.5	(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-L0	(10)	433	1.03	12-2032	45-L0	(10)	433	1.03	0
	TOTAL GADSBY UNIT 3				650,750	2.61				650,750	2.61	0
GADSBY COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	248,241	2.09	12-2032	110-50.5	(14)	248,241	2.09	0
312.00	ROILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	102,813	5.44	12-2032	65-L0.5	(14)	102,813	5.44	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	14,741	3.21	12-2032	50-50	(14)	14,741	3.21	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-L0	(12)	1,621	3.12	12-2032	45-L0	(12)	1,621	3.12	0
	TOTAL GADSBY COMMON				500,273	2.88				500,273	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-L0.5	(11)	441,987	3.41	12-2037	65-L0.5	(11)	441,987	3.41	0
314.00	TURBOGENERATOR UNITS	12-2037	50-50	(9)	643,109	3.76	12-2037	50-50	(9)	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-L0	(7)	2,621	3.62	12-2037	45-L0	(7)	2,621	3.62	0
	TOTAL BLUNDELL GEOTHERMAL UNIT 1				1,440,556	3.40				1,440,556	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-L0.5	(9)	360,919	4.58	12-2037	65-L0.5	(9)	360,919	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)	99,142	4.08	12-2037	80-R2.5	(8)	99,142	4.08	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	24,123	4.61	12-2037	45-L0	(7)	24,123	4.61	0
	TOTAL BLUNDELL GEOTHERMAL UNIT 2				1,238,524	4.45				1,238,524	4.45	0
BLUNDELL GEOTHERMAL STEAM FIELD												
310.20	LAND RIGHTS	12-2037	SQUARE	0	690,749	1.69	12-2037	SQUARE	0	690,749	1.69	0
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-50.5	(7)	3,871	3.87	12-2037	110-50.5	(7)	3,871	3.87	0
312.00	ROILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	1,691,185	4.57	12-2037	65-L0.5	(8)	1,691,185	4.57	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(7)	49,699	4.87	12-2037	80-R2.5	(7)	49,699	4.87	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(6)	6,364	5.24	12-2037	45-L0	(6)	6,364	5.24	0
	TOTAL BLUNDELL GEOTHERMAL STEAM FIELD				2,447,637	3.08				2,447,637	3.08	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-L0.5	(8)	203,245	6.28	12-2037	65-L0.5	(8)	203,245	6.28	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	2,016	3.92	12-2037	80-R2.5	(8)	2,016	3.92	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	2,335	3.35	12-2037	45-L0	(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
DUNLAP - WIND												
341.00	STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(1)	183,643	2.33	12-2050	65-R2	(1)	183,643	2.33	0
343.00	PRIME MOVERS	12-2050	55-R2.5	(1)	9,334,602	5.34	12-2050	55-R2.5	(1)	9,334,602	5.34	0
344.00	GENERATORS	12-2050	40-S0	(2)	407,662	7.72	12-2050	40-S0	(2)	407,662	7.72	0
346.00	ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(1)	311,346	2.43	12-2050	60-S0.5	(1)	311,346	2.43	0
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	0	4,684	5.09	12-2050	60-R3	0	4,684	5.09	0
	TOTAL DUNLAP - WIND				10,242,227					10,242,227		0
FOOTE CREEK - WIND												
341.00	STRUCTURES AND IMPROVEMENTS	12-2050	65-R2	(1)	5,155	4.84	12-2050	65-R2	(1)	5,155	4.84	0
343.00	PRIME MOVERS	12-2050	55-R2.5	(1)	2,329,011	4.11	12-2050	55-R2.5	(1)	2,329,011	4.11	0
344.00	GENERATORS	12-2050	40-S0	(2)	148,872	5.62	12-2050	40-S0	(2)	148,872	5.62	0
346.00	ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-S0.5	(1)	90,276	5.01	12-2050	60-S0.5	(1)	90,276	5.01	0
	TOTAL FOOTE CREEK - WIND				2,573,514	4.20				2,573,514	4.20	0
GLENROCK - WIND												
341.00	STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	289,531	2.39	12-2049	65-R2	(1)	289,531	2.39	0
343.00	PRIME MOVERS	12-2049	55-R2.5	(1)	20,699,052	4.26	12-2049	55-R2.5	(1)	20,699,052	4.26	0
344.00	GENERATORS	12-2049	40-S0	(2)	955,951	5.94	12-2049	40-S0	(2)	955,951	5.94	0
346.00	ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	728,609	2.34	12-2049	60-S0.5	(1)	728,609	2.34	0
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	22,753,395	4.14	12-2049	60-R3	0	22,753,395	4.14	0
	TOTAL GLENROCK - WIND				28,117,938	5.61				28,117,938	5.61	0
GOODNE HILLS - WIND												
341.00	STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	122,379	2.21	12-2049	65-R2	(1)	122,379	2.21	0
343.00	PRIME MOVERS	12-2049	55-R2.5	(1)	7,378,849	5.83	12-2049	55-R2.5	(1)	7,378,849	5.83	0
344.00	GENERATORS	12-2049	40-S0	(2)	294,308	7.10	12-2049	40-S0	(2)	294,308	7.10	0
346.00	ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	317,202	3.88	12-2049	60-S0.5	(1)	317,202	3.88	0
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	4,819	2.33	12-2049	60-R3	0	4,819	2.33	0
	TOTAL GOODNE HILLS - WIND				8,117,957	5.61				8,117,957	5.61	0
MCLEADEN - WIND												
341.00	STRUCTURES AND IMPROVEMENTS	12-2049	65-R2	(1)	180,251	2.28	12-2049	65-R2	(1)	180,251	2.28	0
343.00	PRIME MOVER	12-2049	55-R2.5	(1)	11,070,436	5.47	12-2049	55-R2.5	(1)	11,070,436	5.47	0
344.00	GENERATORS	12-2049	40-S0	(2)	456,228	7.50	12-2049	40-S0	(2)	456,228	7.50	0
346.00	ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-S0.5	(1)	366,514	2.96	12-2049	60-S0.5	(1)	366,514	2.96	0
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	4,079	2.54	12-2049	60-R3	0	4,079	2.54	0
	TOTAL MCLEADEN - WIND				12,077,498	5.21				12,077,498	5.21	0
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	40-S0	(2)	255,408	6.45	12-2049	40-S0	(2)	255,408		

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 ACCRUAL AMOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT				
NON-COAL STEAM PRODUCTION PLANT												
GADSBY GENERATING STATION												
GADSBY UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	32,893	2.24	12-2032	110-50.5	(14)	32,893	2.24	0
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	234,308	2.35	12-2032	65-L0.5	(14)	234,308	2.35	0
314.00	TURBOGENERATOR UNITS	12-2032	50-30	(14)	77,989	1.56	12-2032	50-30	(14)	77,989	1.56	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-L0	(10)	187	1.04	12-2032	45-L0	(10)	187	1.04	0
	TOTAL GADSBY UNIT 1				358,470	2.01				358,470	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	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	281,036	2.11	12-2032	65-L0.5	(14)	281,036	2.11	0
314.00	TURBOGENERATOR UNITS	12-2032	50-30	(14)	134,016	2.30	12-2032	50-30	(14)	134,016	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-L0	(10)	116	1.04	12-2032	45-L0	(10)	116	1.04	0
	TOTAL GADSBY UNIT 2				457,522	2.09				457,522	2.09	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	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	310,220	2.30	12-2032	65-L0.5	(14)	310,220	2.30	0
314.00	TURBOGENERATOR UNITS	12-2032	50-30	(14)	248,770	3.20	12-2032	50-30	(14)	248,770	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-L0	(10)	433	1.03	12-2032	45-L0	(10)	433	1.03	0
	TOTAL GADSBY UNIT 3				659,760	2.61				659,760	2.61	0
GADSBY COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	248,241	2.09	12-2032	110-50.5	(14)	248,241	2.09	0
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	102,813	5.44	12-2032	65-L0.5	(14)	102,813	5.44	0
314.00	TURBOGENERATOR UNITS	12-2032	50-30	(14)	14,741	3.21	12-2032	50-30	(14)	14,741	3.21	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	132,357	4.28	12-2032	80-R2.5	(14)	132,357	4.28	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(12)	529,273	2.88	12-2032	45-L0	(12)	529,273	2.88	0
	TOTAL GADSBY COMMON				938,164	3.21				938,164	3.21	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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(11)	441,987	3.41	12-2037	65-L0.5	(11)	441,987	3.41	0
314.00	TURBOGENERATOR UNITS	12-2037	50-30	(9)	643,509	3.76	12-2037	50-30	(9)	643,509	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-L0	(7)	1,440,656	3.40	12-2037	45-L0	(7)	1,440,656	3.40	0
	TOTAL BLUNDELL GEOTHERMAL UNIT 1				3,414,231	3.20				3,414,231	3.20	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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	360,519	4.58	12-2037	65-L0.5	(8)	360,519	4.58	0
314.00	TURBOGENERATOR UNITS	12-2037	50-30	(8)	715,372	4.45	12-2037	50-30	(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-L0	(7)	24,123	4.61	12-2037	45-L0	(7)	24,123	4.61	0
	TOTAL BLUNDELL GEOTHERMAL UNIT 2				1,238,824	4.46				1,238,824	4.46	0
BLUNDELL GEOTHERMAL STEAM FIELD												
310.20	LAND RIGHTS	12-2037	SQUARE	0	690,749	1.69	12-2037	SQUARE	0	690,749	1.69	0
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-50.5	(9)	3,871	3.87	12-2037	110-50.5	(9)	3,871	3.87	0
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	1,691,185	4.57	12-2037	65-L0.5	(8)	1,691,185	4.57	0
314.00	TURBOGENERATOR UNITS	12-2037	50-30	(7)	46,666	4.84	12-2037	50-30	(7)	46,666	4.84	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	6,364	5.24	12-2037	80-R2.5	(8)	6,364	5.24	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(8)	2,447,837	3.08	12-2037	45-L0	(8)	2,447,837	3.08	0
	TOTAL BLUNDELL GEOTHERMAL STEAM FIELD				5,265,152	3.85				5,265,152	3.85	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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	203,245	6.28	12-2037	65-L0.5	(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-L0	(7)	2,335	3.35	12-2037	45-L0	(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
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)	9,981,607	5.23	12-2049	55-R2.5	(1)	9,981,607	5.23	0
344.00	GENERATORS	12-2049	40-30	(2)	425,609	7.40	12-2049	40-30	(2)	425,609	7.40	0
346.00	ACCESSORY ELECTRIC EQUIPMENT	12-2049	60-50.5	(1)	331,055	2.36	12-2049	60-50.5	(1)	331,055	2.36	0
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	60-R3	0	23,263	2.64	12-2049	60-R3	0	23,263	2.64	0
	TOTAL SEVEN MILE HILL - WIND				10,908,464	5.00				10,908,464	5.00	0
TRIFLATS - 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)	17,963,869	3.43	12-2050	55-R2.5	(1)	17,963,869	3.43	0
344.00	GENERATORS	12-2050	40-30	(2)	683,872	3.85	12-2050	40-30	(2)	683,872	3.85	0
346.00	ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-50.5	(1)	1,032,078	3.49	12-2050	60-50.5	(1)	1,032,078	3.49	0
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	0	98,640	3.34	12-2050	60-R3	0	98,640	3.34	0
	TOTAL TRIFLATS - WIND				20,388,566	3.45				20,388,566	3.45	0
EKOLA 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)	9,732,710	3.47	12-2050	55-R2.5	(2)	9,732,710	3.47	0
344.00	GENERATORS	12-2050	40-30	(2)	368,313	3.85	12-2050	40-30	(2)	368,313	3.85	0
346.00	ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-50.5	(2)	561,469	3.53	12-2050	60-50.5	(2)	561,469	3.53	0
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	(1)	53,668	3.37	12-2050	60-R3	(1)	53,668	3.37	0
	TOTAL EKOLA FLATS - WIND				11,088,108	3.48				11,088,108	3.48	0
SEDAR 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	40-30	(2)	330,713	3.85	12-2050	40-30	(2)	330,713	3.85	0
346.00	ACCESSORY ELECTRIC EQUIPMENT	12-2050	60-50.5	(1)	499,127	3.49	12-2050	60-50.5	(1)	499,127	3.49	0
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2050	60-R3	(1)	46,189	3.37	12-2050	60-R3	(1)	46,189	3.37	0
	TOTAL SEDAR 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 - GREEN HORN	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	0	0	
344.00	WEST SIDE MOBILE GENERATOR	50-R2.5	0	13,934	1.64	50-R2.5	0	13,934	1.64	0	0	
	TOTAL MOBILE GENERATORS				25,953	1.54				25,953	1.54	0
	TOTAL DEPRECI											

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					
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCUMULATED ANNUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCUMULATED ANNUAL RATE	DIFFERENCE	
NON-COAL STEAM PRODUCTION PLANT												
GADSBY GENERATING STATION												
GADSBY UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	32,893	2.24	12-2032	110-50.5	(14)	32,893	2.24	0
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	234,308	2.35	12-2032	65-L0.5	(14)	234,308	2.35	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	77,889	1.56	12-2032	50-50	(14)	77,889	1.56	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	15,233	0.96	12-2032	80-R2.5	(14)	15,233	0.96	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	187	1.04	12-2032	45-L0	(10)	187	1.04	0
	TOTAL GADSBY UNIT 1				358,470	2.01				358,470	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	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	281,036	2.11	12-2032	65-L0.5	(14)	281,036	2.11	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	134,016	2.30	12-2032	50-50	(14)	134,016	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-L0	(10)	118	1.04	12-2032	45-L0	(10)	118	1.04	0
	TOTAL GADSBY UNIT 2				457,522	2.09				457,522	2.09	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	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	310,220	2.30	12-2032	65-L0.5	(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-L0	(10)	433	1.03	12-2032	45-L0	(10)	433	1.03	0
	TOTAL GADSBY UNIT 3				650,760	2.61				650,760	2.61	0
GADSBY COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	248,241	2.09	12-2032	110-50.5	(14)	248,241	2.09	0
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	102,813	5.44	12-2032	65-L0.5	(14)	102,813	5.44	0
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	14,741	3.21	12-2032	50-50	(14)	14,741	3.21	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-L0	(12)	509,273	2.88	12-2032	45-L0	(12)	509,273	2.88	0
	TOTAL GADSBY COMMON				928,173	3.32				928,173	3.32	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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(11)	441,987	3.41	12-2037	65-L0.5	(11)	441,987	3.41	0
314.00	TURBOGENERATOR UNITS	12-2037	50-50	(9)	643,109	3.76	12-2037	50-50	(9)	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-L0	(7)	26,000	3.82	12-2037	45-L0	(7)	26,000	3.82	0
	TOTAL BLUNDELL GEOTHERMAL UNIT 1				1,440,956	3.40				1,440,956	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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(9)	360,519	4.58	12-2037	65-L0.5	(9)	360,519	4.58	0
314.00	TURBOGENERATOR UNITS	12-2037	50-50	(9)	715,372	4.45	12-2037	50-50	(9)	715,372	4.45	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	99,142	4.08	12-2037	80-R2.5	(8)	99,142	4.08	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	24,123	4.61	12-2037	45-L0	(7)	24,123	4.61	0
	TOTAL BLUNDELL GEOTHERMAL UNIT 2				1,238,924	4.45				1,238,924	4.45	0
BLUNDELL GEOTHERMAL STEAM FIELD												
310.20	LAND RIGHTS	12-2037	SQUARE	0	690,749	1.69	12-2037	SQUARE	0	690,749	1.69	0
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-50.5	(7)	3,871	3.87	12-2037	110-50.5	(7)	3,871	3.87	0
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	1,691,185	4.57	12-2037	65-L0.5	(8)	1,691,185	4.57	0
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(7)	46,169	4.84	12-2037	80-R2.5	(7)	46,169	4.84	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(6)	6,364	5.24	12-2037	45-L0	(6)	6,364	5.24	0
	TOTAL BLUNDELL GEOTHERMAL STEAM FIELD				2,447,837	3.08				2,447,837	3.08	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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	203,245	6.28	12-2037	65-L0.5	(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-L0	(7)	2,335	3.35	12-2037	45-L0	(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
TRANSMISSION PLANT												
350.20 RIGHTS-OF-WAY												
350.20	STRUCTURES AND IMPROVEMENTS	80-R4	0	2,740,305	1.22	80-R4	0	2,387,100	1.06	(353,205)		
350.20	STATION EQUIPMENT	70-R3	(10)	4,471,687	1.56	76-R2	(5)	3,909,950	1.36	(561,737)		
350.20	TOWERS AND FIXTURES	56-R2	(10)	45,180,656	1.87	60-50	(10)	42,897,112	1.78	(2,283,543)		
350.20	Poles, Towers and Fixtures	70-R4	(10)	25,209,356	1.54	73-R4	(8)	23,533,852	1.44	(1,675,504)		
350.20	OVERHEAD CONDUCTORS AND DEVICES	60-R2	(50)	30,098,644	2.46	60-R2	(40)	28,384,890	2.15	(1,713,754)		
356.00	UNDERGROUND CONDUCTORS AND DEVICES	65-R3	(35)	3,176,033	2.02	68-R2	(30)	28,375,112	1.81	(3,358,921)		
357.00	UNDERGROUND CONDUIT	60-S2.5	0	65,323	1.61	60-S2.5	0	54,230	1.55	(9,093)		
358.00	UNDERGROUND CONDUCTORS AND DEVICES	60-S2.5	(5)	133,629	1.68	60-S2.5	(5)	127,692	1.61	(5,937)		
359.00	ROADS AND TRAILS	70-R5	0	181,703	1.36	75-R5	0	143,890	1.21	(37,813)		
	TOTAL TRANSMISSION PLANT			139,758,277	1.90			127,733,907	1.73	(12,024,370)		
DISTRIBUTION PLANT												
OREGON - DISTRIBUTION (Depreciation rates based on 10/31/2017 plant balance)												
360.20	RIGHTS-OF-WAY	60-S2.5	0	61,974	1.23	70-S1.5	0	57,820	1.15	(4,154)		
361.00	STRUCTURES AND IMPROVEMENTS	65-R2	(10)	500,441	1.60	67-R2	(10)	480,156	1.54	(20,285)		
362.00	STATION EQUIPMENT	53-R1	(20)	5,459,271	2.09	53-R1	(20)	5,339,859	2.04	(119,412)		
364.00	Poles, Towers and Fixtures	55-R1	(100)	12,814,262	3.34	58-R1	(100)	11,984,533	3.13	(829,729)		
365.00	OVERHEAD CONDUCTORS AND DEVICES	60-R1	(60)	6,396,559	2.43	65-R1	(50)	5,478,136	2.08	(918,423)		
366.00	UNDERGROUND CONDUIT	70-R3	(60)	1,859,484	1.96	75-R3	(40)	1,658,620	1.75	(201,864)		
367.00	UNDERGROUND CONDUCTORS AND DEVICES	60-R2.5	(60)	3,743,268	2.05	60-R2.5	(50)	3,647,411	1.99	(95,857)		
368.00	LINE TRANSFORMERS	46-R1.5	(30)	11,079,639	2.47	46-R1.5	(25)	10,262,234	2.29	(817,405)		
369.00	OVERHEAD SERVICES	55-R1	(35)	2,086,209	2.26	60-R2	(30)	1,830,077	1.98	(256,132)		
369.20	UNDERGROUND SERVICES	60-R4	(40)	6,001,931	2.14	60-R4	(40)	3,906,114	2.00	(2,095,817)		
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	27-L0	(50)	120,931	4.69	27-L0	(50)	113,864	4.34	(7,067)		
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	45-R1	(30)	607,356	2.56	45-R1	(30)	587,543	2.48	(19,813)		
	TOTAL OREGON - DISTRIBUTION			61,761,497	2.46			48,161,959	2.27	(13,599,538)		
WASHINGTON - DISTRIBUTION												
360.20	RIGHTS-OF-WAY	55-R3	0	8,099	1.67	55-R3	0	7,796	1.61	(303)		
361.00	STRUCTURES AND IMPROVEMENTS	60-R2	(5)	26,213	1.71	67-R2	(5)	26,243	1.52	(15,969)		
362.00	STATION EQUIPMENT	54-R1	(25)	1,838,484	2.25	54-R1	(25)	1,815,034	2.22	(24,450)		
364.00	Poles, Towers and Fixtures	55-R1.5	(100)	8,876,264	3.46	56-R1.5	(100)	3,743,362	3.24	(5,132,902)		
365.00	OVERHEAD CONDUCTORS AND DEVICES	60-R1.5	(65)	2,005,197	2.62	65-R1	(65)	1,833,291	2.40	(169,906)		
366.00	UNDERGROUND CONDUIT	55-R3	(40)	490,250	2.36	55-R3	(40)	439,954	2.31	(50,296)		
367.00	UNDERGROUND CONDUCTORS AND DEVICES	55-R3	(35)	25,823	2.33	60-R3	(35)	24,872	2.10	(951)		
368.00	LINE TRANSFORMERS	45-R2	(25)	2,951,546	2.56	46-R2	(25)	2,702,713	2.34	(248,833)		

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 ACCRUAL AMOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT			
NON-COAL STEAM PRODUCTION PLANT											
GADSBY GENERATING STATION											
GADSBY UNIT 1											
311.00 STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	32,893	2.24	12-2032	110-50.5	(14)	32,893	2.24	0
312.00 BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	234,308	2.35	12-2032	65-L0.5	(14)	234,308	2.35	0
314.00 TURBOGENERATOR UNITS	12-2032	50-50	(14)	77,889	1.56	12-2032	50-50	(14)	77,889	1.56	0
316.00 ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	15,023	0.86	12-2032	80-R2.5	(14)	15,023	0.86	0
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	187	1.04	12-2032	45-L0	(10)	187	1.04	0
TOTAL GADSBY UNIT 1				358,470	2.01				358,470	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 BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	281,036	2.11	12-2032	65-L0.5	(14)	281,036	2.11	0
314.00 TURBOGENERATOR UNITS	12-2032	50-50	(14)	134,016	2.30	12-2032	50-50	(14)	134,016	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-L0	(10)	118	1.04	12-2032	45-L0	(10)	118	1.04	0
TOTAL GADSBY UNIT 2				457,522	2.09				457,522	2.09	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 BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	310,220	2.30	12-2032	65-L0.5	(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-L0	(10)	433	1.03	12-2032	45-L0	(10)	433	1.03	0
TOTAL GADSBY UNIT 3				650,750	2.61				650,750	2.61	0
GADSBY COMMON											
311.00 STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	248,241	2.09	12-2032	110-50.5	(14)	248,241	2.09	0
312.00 BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	102,813	5.44	12-2032	65-L0.5	(14)	102,813	5.44	0
314.00 TURBOGENERATOR UNITS	12-2032	50-50	(14)	14,741	3.21	12-2032	50-50	(14)	14,741	3.21	0
316.00 ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	132,357	4.28	12-2032	80-R2.5	(14)	132,357	4.28	0
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(12)	14,626	3.92	12-2032	45-L0	(12)	14,626	3.92	0
TOTAL GADSBY COMMON				509,273	2.88				509,273	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 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(11)	441,987	3.41	12-2037	65-L0.5	(11)	441,987	3.41	0
314.00 TURBOGENERATOR UNITS	12-2037	50-50	(9)	643,109	3.76	12-2037	50-50	(9)	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-L0	(7)	26,321	3.82	12-2037	45-L0	(7)	26,321	3.82	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)	29,088	4.23	12-2037	110-50.5	(8)	29,088	4.23	0
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(9)	360,519	4.58	12-2037	65-L0.5	(9)	360,519	4.58	0
314.00 TURBOGENERATOR UNITS	12-2037	50-50	(9)	715,372	4.45	12-2037	50-50	(9)	715,372	4.45	0
316.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	99,142	4.08	12-2037	80-R2.5	(8)	99,142	4.08	0
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	24,123	4.61	12-2037	45-L0	(7)	24,123	4.61	0
TOTAL BLUNDELL GEOTHERMAL UNIT 2				1,238,624	4.45				1,238,624	4.45	0
BLUNDELL GEOTHERMAL STEAM FIELD											
310.20 LAND RIGHTS	12-2037	SQUARE	0	690,749	1.69	12-2037	SQUARE	0	690,749	1.69	0
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-50.5	(7)	3,871	3.87	12-2037	110-50.5	(7)	3,871	3.87	0
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	1,691,185	4.57	12-2037	65-L0.5	(8)	1,691,185	4.57	0
316.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(7)	46,695	4.84	12-2037	80-R2.5	(7)	46,695	4.84	0
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(6)	6,364	6.24	12-2037	45-L0	(6)	6,364	6.24	0
TOTAL BLUNDELL GEOTHERMAL STEAM FIELD				2,447,637	3.08				2,447,637	3.08	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 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	203,245	6.28	12-2037	65-L0.5	(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-L0	(7)	2,335	3.35	12-2037	45-L0	(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
WYOMING - DISTRIBUTION											
360.20 RIGHTS-OF-WAY	50-54	0	119,723	1.85	50-54	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)	2,788,748	1.69	57-R1	(10)	2,650,641	1.63			(138,107)
364.00 POLES, TOWERS AND FIXTURES	55-R1	(100)	5,978,738	3.51	57-R1	(100)	5,694,642	3.34			(284,096)
366.00 OVERHEAD CONDUCTORS AND DEVICES	60-R0.5	(50)	2,793,407	2.43	60-R0.5	(50)	2,754,202	2.39			(39,205)
366.00 UNDERGROUND CONDUIT	45-R2.5	(35)	899,845	2.86	45-R2.5	(35)	877,500	2.80			(22,345)
367.00 UNDERGROUND CONDUCTORS AND DEVICES	45-R3	(30)	1,729,218	2.61	45-R3	(30)	1,666,301	2.52			(63,914)
368.00 LINE TRANSFORMERS	40-R1.5	(30)	4,102,989	3.10	42-R1	(30)	3,890,379	2.91			(242,408)
369.10 OVERHEAD SERVICES	60-R1.0	(35)	471,747	2.19	60-R1.5	(35)	464,213	2.16			(7,534)
369.20 UNDERGROUND SERVICES	50-R4	(55)	1,512,781	3.04	50-R4	(55)	1,483,147	2.98			(29,634)
370.00 METERS	20-53	(3)	840,369	3.20	20-53	(3)	812,260	3.12			(28,109)
371.00 INSTALLATIONS ON CUSTOMER PREMISES	30-C1	(60)	34,341	3.93	30-C1	(60)	31,656	3.55			(2,685)
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	50-R0.5	(45)	209,669	2.78	50-R0.5	(45)	204,065	2.73			(5,604)
TOTAL WYOMING - DISTRIBUTION			21,891,993	2.79			21,691,997	2.68			(199,996)
CALIFORNIA - DISTRIBUTION											
360.20 RIGHTS-OF-WAY	65-R4	0	14,225	1.25	65-R4	0	14,225	1.25			0
361.00 STRUCTURES AND IMPROVEMENTS	55-R2.5	(10)	89,965	1.94	55-R2.5	(10)	89,965	1.94			0
362.00 STATION EQUIPMENT	50-R1	(25)	781,461	2.41	50-R1	(25)	781,461	2.41			0
364.00 POLES, TOWERS AND FIXTURES	55-R1.5	(100)	2,510,913	3.49	55-R1.5	(100)	2,510,913	3.49			0
366.00 OVERHEAD CONDUCTORS AND DEVICES	65-R1	(60)	851,314	2.34	65-R1	(60)	851,314	2.34			0
366.00 UNDERGROUND CONDUIT	60-R4	(45)	431,265	2.26	60-R4	(45)	431,265	2.26			0
367.00 UNDERGROUND CONDUCTORS AND DEVICES	55-R3	(40)	509,836	2.38	55-R3	(40)	509,836	2.38			0
368.00 LINE TRANSFORMERS	55-R2	(40)	1,429,293	2.42	55-R2	(40)	1,429,293	2.42			0
369.10 OVERHEAD SERVICES	55-R1.5	(50)	299,072	2.65	55-R1.5	(50)	299,072	2.65			0
369.20 UNDERGROUND SERVICES	60-R4	(50)	425,035	2.40	60-R4	(50)	425,035	2.40			0
370.00 METERS	20-53	(3)	172,847	4.70	20-53	(3)	172,847	4.70			0
371.00 INSTALLATIONS ON CUSTOMER PREMISES	26-L0	(50)	12,762	5.09	26-L0	(50)	12,762	5.09			0
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	30-C1	(45)	33,158	3.90	30-C1	(45)	33,158	3.90			0
TOTAL CALIFORNIA - DISTRIBUTION			7,570,061	2.70			7,570,061	2.70			0
UTAH - DISTRIBUTION											
360.20 RIGHTS-OF-WAY	65-R4	0	185,781	1.58	65-R4	0	184,531	1.55			(1,250)
361.00 STRUCTURES AND IMPROVEMENTS	60-R2	(10)	1,058,346	1.87	60-R2	(10)	1,049,413	1.86			(8,933)
362.00 STATION EQUIPMENT	50-50	(15)	11,482,109	2.39	50-50	(15)	11,413,802	2.31			(68,307)
364.00 POLES, TOWERS AND FIXTURES	50-R0.5	(85)	16,071,993	3.75	50-R0.5	(85)	15,515,096	3.62			(556,897)
366.00 OVERHEAD CONDUCTORS AND DEVICES	54-R0.5	(40)	6,559,293	2.60	54-R0.5	(40)	6,517,789	2.59			(41,504)
366.00 UNDERGROUND CONDUIT	60-R2.5	(45)	6,606,614	2.45	60-R2.5	(45)	6,596,028	2.34			(9,586)
366.00 UNDERGROUND CONDUCTORS AND DEVICES	60-R2.5	(20)	11,972,145	2.00	60-R2.5	(15)	11,527,610	1.89			(444,535)
367.00 LINE TRANSFORMERS	47-R1	(10)	14,413,463	2.38	47-R1	(10)	14,316,874	2.35			(96,589)
369.00 SERVICES	55-R3	(25)	8,891,593	2.42	55-R3	(25)	8,480,392	2.30			(411,201)
370.00 METERS	20-53	(3)	6,493,240	6.03	20-53	(3)	5,321,420	5.88			(1,171,

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 ACCUMULATED AMOUNT	RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCUMULATED AMOUNT	RATE		
NON-COAL STEAM PRODUCTION PLANT												
GADSBY GENERATING STATION												
GADSBY UNIT 1												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	32,893	2.24	12-2032	110-50.5	(14)	32,893	2.24	0
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	294,308	2.25	12-2032	65-L0.5	(14)	294,308	2.25	0
314.00	TURBOGENERATOR UNITS	12-2032	50-30	(14)	77,889	1.56	12-2032	50-30	(14)	77,889	1.56	0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	15,233	0.96	12-2032	80-R2.5	(14)	15,233	0.96	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	187	1.04	12-2032	45-L0	(10)	187	1.04	0
	TOTAL GADSBY UNIT 1				358,470	2.01				358,470	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	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	281,036	2.11	12-2032	65-L0.5	(14)	281,036	2.11	0
314.00	TURBOGENERATOR UNITS	12-2032	50-30	(14)	134,018	2.30	12-2032	50-30	(14)	134,018	2.30	0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	11,814	0.87	12-2032	80-R2.5	(14)	11,814	0.87	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	118	1.04	12-2032	45-L0	(10)	118	1.04	0
	TOTAL GADSBY UNIT 2				457,522	2.09				457,522	2.09	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	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	310,220	2.30	12-2032	65-L0.5	(14)	310,220	2.30	0
314.00	TURBOGENERATOR UNITS	12-2032	50-30	(14)	240,770	3.20	12-2032	50-30	(14)	240,770	3.20	0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	61,312	2.48	12-2032	80-R2.5	(14)	61,312	2.48	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	433	1.03	12-2032	45-L0	(10)	433	1.03	0
	TOTAL GADSBY UNIT 3				650,760	2.61				650,760	2.61	0
GADSBY COMMON												
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	248,241	2.09	12-2032	110-50.5	(14)	248,241	2.09	0
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	102,813	5.44	12-2032	65-L0.5	(14)	102,813	5.44	0
314.00	TURBOGENERATOR UNITS	12-2032	50-30	(14)	14,741	3.21	12-2032	50-30	(14)	14,741	3.21	0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	132,357	4.28	12-2032	80-R2.5	(14)	132,357	4.28	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(12)	509,273	2.88	12-2032	45-L0	(12)	509,273	2.88	0
	TOTAL GADSBY COMMON				1,975,855					1,975,855		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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(11)	441,987	3.41	12-2037	65-L0.5	(11)	441,987	3.41	0
314.00	TURBOGENERATOR UNITS	12-2037	50-30	(10)	643,109	3.76	12-2037	50-30	(10)	643,109	3.76	0
315.00	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-L0	(7)	26,821	3.82	12-2037	45-L0	(7)	26,821	3.82	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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(9)	360,519	4.58	12-2037	65-L0.5	(9)	360,519	4.58	0
314.00	TURBOGENERATOR UNITS	12-2037	50-30	(9)	715,372	4.45	12-2037	50-30	(9)	715,372	4.45	0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	99,142	4.08	12-2037	80-R2.5	(8)	99,142	4.08	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	24,123	4.61	12-2037	45-L0	(7)	24,123	4.61	0
	TOTAL BLUNDELL GEOTHERMAL UNIT 2				1,238,524	4.45				1,238,524	4.45	0
BLUNDELL GEOTHERMAL STEAM FIELD												
310.20	LAND RIGHTS	12-2037	SQUARE	0	690,749	1.69	12-2037	SQUARE	0	690,749	1.69	0
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-50.5	(3)	3,877	3.87	12-2037	110-50.5	(3)	3,877	3.87	0
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	1,691,185	4.57	12-2037	65-L0.5	(8)	1,691,185	4.57	0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(7)	46,859	3.62	12-2037	80-R2.5	(7)	46,859	3.62	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(6)	6,354	5.24	12-2037	45-L0	(6)	6,354	5.24	0
	TOTAL BLUNDELL GEOTHERMAL STEAM FIELD				2,447,837	3.08				2,447,837	3.08	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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	203,245	6.28	12-2037	65-L0.5	(8)	203,245	6.28	0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	2,016	3.92	12-2037	80-R2.5	(8)	2,016	3.92	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	2,335	3.35	12-2037	45-L0	(7)	2,335	3.35	0
	TOTAL BLUNDELL GEOTHERMAL COMMON				240,085	3.88				240,085	3.88	0
	TOTAL BLUNDELL GENERATING STATION				5,357,402					5,357,402		0
TOTAL NON-COAL STEAM PRODUCTION												
BAHO - DISTRIBUTION												
360.20	RIGHT-OF-WAY	60-R4	0	22,203	1.53	60-R4	0	22,146	1.53	(57)		
361.00	STRUCTURES AND IMPROVEMENTS	65-R3	(5)	35,900	1.51	65-R3	(5)	35,817	1.51	(83)		
362.00	STATION EQUIPMENT	55-R1.5	(15)	773,768	1.87	55-R1.5	(15)	777,030	1.87	(1,758)		
364.00	POLES, TOWERS AND FIXTURES	50-R0.5	(90)	3,769,386	3.67	50-R0.5	(90)	3,764,507	3.66	(5,079)		
365.00	OVERHEAD CONDUCTORS AND DEVICES	54-R0.5	(35)	971,403	2.35	54-R0.5	(35)	930,891	2.25	(41,522)		
366.00	UNDERGROUND CONDUIT	60-R2	(40)	252,136	2.22	60-R2	(40)	251,662	2.21	(474)		
367.00	UNDERGROUND CONDUCTORS AND DEVICES	60-R2.5	(15)	921,366	1.74	60-R2.5	(15)	919,861	1.74	(1,465)		
368.00	LINE TRANSFORMERS	47-R1	(10)	1,988,071	2.18	47-R1	(10)	1,980,596	2.17	(7,075)		
369.00	SERVICES	55-R3	(20)	1,107,147	2.24	55-R3	(20)	1,104,866	2.24	(2,281)		
370.00	METERS	20-S3	(3)	676,547	4.19	20-S3	(3)	669,498	4.15	(7,049)		
371.00	INSTALLATIONS ON CUSTOMER PREMISES	25-L0	(45)	6,031	4.79	25-L0	(35)	6,250	4.32	(681)		
372.00	STREET LIGHTING AND SIGNAL SYSTEMS	25-R0.5	(20)	30,075	3.86	25-R0.5	(20)	29,888	3.86	(192)		
	TOTAL BAHO - DISTRIBUTION			16,163,756	2.63			16,088,051	2.61	(65,705)		
	TOTAL DISTRIBUTION PLANT			187,286,077	2.64			179,700,886	2.61	(7,585,191)		
GENERAL PLANT												
OREGON - GENERAL												
390.00	STRUCTURES AND IMPROVEMENTS	55-R1.5	(15)	1,798,128	2.08	55-R1.5	(15)	1,783,676	2.07	(14,450)		
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	15-S2	10	986,367	8.43	14-L2.5	10	942,309	6.16	(23,628)		
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	15-S2	10	712,654	5.51	16-S2	10	684,478	5.30	(27,886)		
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	33-S1	10	95,362	2.72	33-S1	10	93,744	2.67	(1,618)		
396.03	LIGHT POWER OPERATED EQUIPMENT	10-S3	10	1,132,210	9.31	10-S3	10	1,102,802	9.07	(29,306)		
396.07	HEAVY POWER OPERATED EQUIPMENT	16-L1	15	1,268,205	5.26	17-L1	15	1,176,236	4.83	(91,807)		
	TOTAL OREGON - GENERAL			6,937,964	3.76			6,383,897	3.64	(553,747)		
WASHINGTON - GENERAL												
390.00	STRUCTURES AND IMPROVEMENTS	44-S3	(10)	272,253	2.08	40-S3	(10)	268,691	2.06	(3,362)		
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	15-S2	10	47,369	2.90	14-S2	10	45,250	2.78	(2,119)		
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	19-S1	10	161,319	3.43	19-S1	10	159,271	3.39	(2,048)		
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	33-S0.5	10	16,149	2.29	33-S0.5	10	16,021	2.28	(128)		
396.03	LIGHT POWER OPERATED EQUIPMENT	10-S2.5	10	230,136	9.49	10-S2.5	10	227,052	9.36	(3,084)		
396.07	HEAVY POWER OPERATED EQUIPMENT	15-L1.5	15	240,141	3.88	16-L1.5	15	236,844	3.76	(3,297)		
	TOTAL WASHINGTON - GENERAL			975,067	3.38			954,719	3.31	(20,348)		
WYOMING - GENERAL												
389.20	LAND RIGHTS	55-R4	0	1,396	1.88	55-R4	0	1,390	1.87	(6)		
390.00	STRUCTURES AND IMPROVEMENTS	50-R2	(20)	482,109	2.55	55-R2	(20)	431,430	2.28	(50,679)		
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	14-S1.5	10	409,803	8.78	14-S1.5	10	401,002	8.60	(8,801)		
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	16-L2	5	505,028	6.86	16-L2	5	511,591	6.79	(6,002)		
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	35-S2.5	5	117,852	3.07	35-S2.5	5	115,991	3.03	(1,861)		
396.03	LIGHT POWER OPERATED EQUIPMENT	9-S3	10	656,536	6.89	9-S3	10	646,237	14.66	(10,299)		
396.07	HEAVY POWER OPERATED EQUIPMENT	15-L0	20	2,278,266	5.80							

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	ACCUMULATED ACCRUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL AMOUNT	ACCUMULATED ACCRUAL RATE				
NON-COAL STEAM PRODUCTION PLANT														
GADSBY GENERATING STATION														
GADSBY UNIT 1														
311.00	STRUCTURES AND IMPROVEMENTS	12-2032	110-50.5	(14)	32,893	2.24	12-2032	110-50.5	(14)	32,893	2.24	0		
312.00	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	234,308	2.35	12-2032	65-L0.5	(14)	234,308	2.35	0		
314.00	TURBOGENERATOR UNITS	12-2032	50-50	(14)	77,989	1.56	12-2032	50-50	(14)	77,989	1.56	0		
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	13,033	0.98	12-2032	80-R2.5	(14)	13,033	0.98	0		
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	187	1.04	12-2032	45-L0	(10)	187	1.04	0		
TOTAL GADSBY UNIT 1					358,470	2.01						358,470	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	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	281,036	2.11	12-2032	65-L0.5	(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-L0	(10)	118	1.04	12-2032	45-L0	(10)	118	1.04	0		
TOTAL GADSBY UNIT 2					457,522	2.09						457,522	2.09	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	BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	310,220	2.30	12-2032	65-L0.5	(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-L0	(10)	433	1.03	12-2032	45-L0	(10)	433	1.03	0		
TOTAL GADSBY UNIT 3					650,760	2.61						650,760	2.61	0
TOTAL GADSBY COMMON					248,241	2.09						248,241	2.09	0
TOTAL GADSBY GENERATING STATION					1,975,855							1,975,855		0
BLUNDELL GEOTHERMAL 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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(11)	441,987	3.41	12-2037	65-L0.5	(11)	441,987	3.41	0		
314.00	TURBOGENERATOR UNITS	12-2037	50-50	(10)	643,509	3.76	12-2037	50-50	(10)	643,509	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-L0	(7)	1,440,658	3.40	12-2037	45-L0	(7)	1,440,658	3.40	0		
TOTAL BLUNDELL GEOTHERMAL UNIT 1					1,440,658	3.40						1,440,658	3.40	0
BLUNDELL GEOTHERMAL UNIT 2														
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-50.5	(8)	29,088	4.23	12-2037	110-50.5	(8)	29,088	4.23	0		
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(9)	369,919	4.58	12-2037	65-L0.5	(9)	369,919	4.58	0		
314.00	TURBOGENERATOR UNITS	12-2037	50-50	(9)	715,372	4.45	12-2037	50-50	(9)	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-L0	(7)	24,123	4.61	12-2037	45-L0	(7)	24,123	4.61	0		
TOTAL BLUNDELL GEOTHERMAL UNIT 2					1,238,924	4.45						1,238,924	4.45	0
BLUNDELL GEOTHERMAL STEAM FIELD														
310.20	LAND RIGHTS	12-2037	SQUARE	0	690,749	1.69	12-2037	SQUARE	0	690,749	1.69	0		
311.00	STRUCTURES AND IMPROVEMENTS	12-2037	110-50.5	(7)	8,883	3.87	12-2037	110-50.5	(7)	8,883	3.87	0		
312.00	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	1,691,185	4.57	12-2037	65-L0.5	(8)	1,691,185	4.57	0		
316.00	ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(7)	48,656	4.84	12-2037	80-R2.5	(7)	48,656	4.84	0		
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(6)	6,364	5.24	12-2037	45-L0	(6)	6,364	5.24	0		
TOTAL BLUNDELL GEOTHERMAL STEAM FIELD					2,447,837	3.08						2,447,837	3.08	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	BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	203,245	6.28	12-2037	65-L0.5	(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-L0	(7)	2,335	3.35	12-2037	45-L0	(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
UTAH - GENERAL														
389.20	LAND RIGHTS	50-R1	0	1,684	2.05	50-R1	0	1,684	2.05	0	0	0		
390.00	STRUCTURES AND IMPROVEMENTS	50-R1	(20)	2,479,237	2.55	50-R1	(20)	2,479,237	2.55	0	0	0		
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13-L2.5	10	1,423,417	8.92	13-L2.5	10	1,423,417	8.92	0	0	0		
392.30	AIRCRAFT	10-S2	20	115,964	6.23	10-S2	20	115,964	6.23	0	0	0		
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	17-L2	5	1,520,828	6.38	17-L2	5	1,520,828	6.38	0	0	0		
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	30-S1	10	300,430	3.47	30-S1	10	300,430	3.47	0	0	0		
396.03	LIGHT POWER OPERATED EQUIPMENT	10-L3	10	1,702,272	10.55	10-L3	10	1,702,272	10.55	0	0	0		
396.07	HEAVY POWER OPERATED EQUIPMENT	14-L0.5	20	3,239,807	6.09	14-L0.5	20	3,239,807	6.09	0	0	0		
TOTAL UTAH - GENERAL					10,783,837	4.97						10,783,837	4.97	0
IDAHO - GENERAL														
389.20	LAND RIGHTS	60-R3	0	79	1.70	60-R3	0	79	1.70	0	0	0		
390.00	STRUCTURES AND IMPROVEMENTS	60-R3	(10)	270,524	1.94	60-R3	(10)	270,524	1.94	0	0	0		
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13-S1.5	10	287,460	8.73	13-S1.5	10	287,460	8.73	0	0	0		
392.30	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	18-S1	10	269,024	5.19	18-S1	10	269,024	5.19	0	0	0		
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	35-S1	15	37,747	2.44	35-S1	15	37,747	2.44	0	0	0		
396.03	LIGHT POWER OPERATED EQUIPMENT	9-S2	10	368,440	11.95	9-S2	10	368,440	11.95	0	0	0		
396.07	HEAVY POWER OPERATED EQUIPMENT	18-L1	10	419,828	5.39	18-L1	10	419,828	5.39	0	0	0		
TOTAL IDAHO - GENERAL					1,629,890	4.61						1,629,890	4.61	0
W. CO. MT. ETC. - GENERAL														
390.00	STRUCTURES AND IMPROVEMENTS	45-R2	(5)	8,392	1.78	45-R2	(5)	8,392	1.78	0	0	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	0	0		
392.05	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	19-R2	15	8,263	3.50	19-R2	15	8,263	3.50	0	0	0		
392.09	TRANSPORTATION EQUIPMENT - TRAILERS	25-S1.5	0	106	1.65	25-S1.5	0	106	1.65	0	0	0		
396.07	HEAVY POWER OPERATED EQUIPMENT	25-R2.5	10	61,735	2.66	25-R2.5	10	61,735	2.66	0	0	0		
TOTAL W. CO. MT. ETC. - GENERAL					82,133	2.77						82,133	2.77	0
TOTAL GENERAL PLANT					24,084,498	4.62						24,084,498	4.62	(299,039)
TOTAL ELECTRIC PLANT					682,754,775	3.53						682,754,775	3.53	(20,051,168)

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

Row Labels	Sum of DIFFERENCE
TOTAL DEPRECIABLE OTHER PRODUCTION	(71,266)
TOTAL HYDRAULIC PRODUCTION	(3,456)
TOTAL IDAHO - DISTRIBUTION	(65,705)
TOTAL OREGON - GENERAL	(3,600,492)
TOTAL OREGON - DISTRIBUTION	(188,947)
TOTAL TRANSMISSION PLANT	(12,562,817)
TOTAL UTAH - GENERAL	(2,278,334)
TOTAL UTAH - DISTRIBUTION	(20,348)
TOTAL WASHINGTON - DISTRIBUTION	(865,566)
TOTAL WASHINGTON - GENERAL	(89,744)
TOTAL WYOMING - DISTRIBUTION	(865,566)
TOTAL WYOMING - GENERAL	(89,744)
Grand Total	(20,051,168)

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

Subaccount	Life	Net Salvage	Depreciation Rate
Structures and Improvements - Solar	40-R3	(2)	4.21
Generators - Solar	25-S2.5	(2)	4.85
Accessory Electric Equipment - Solar	25-S2	0	4.63
Battery Storage	15-L3	(5)	7.24

ATTACHMENT 3

PacifiCorp - Attachment 2
Depreciation Rate Comparison - Plant Balances as of **December, 2020** (December 2017 for Oregon Distribution)

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATED
			COMPANY FILED	REVISED PROPOSED	COMPANY FILED	REVISED PROPOSED	DIFFERENCE	OR
Production Plant								
Steam Production	SG	7,431,983,313	7.91%	7.91%	587,739,080	587,739,080	-	-
Steam Production - Water Rights		35,638,063						
Hydro Production	SG	995,097,431	3.06%	3.06%	30,467,681	30,434,825	(32,856)	(8,468)
Other Production	SG	5,076,538,496	4.01%	4.01%	203,786,985	203,715,719	(71,266)	(18,367)
Other Production - Water Rights		32,709,325						
Total Production Plant		13,571,064,968						
Total Production Plant - Depreciable		13,502,717,580	6.09%	6.09%	821,993,746	821,889,624	(104,122)	(26,835)
Transmission Plant	SG	7,381,797,082	1.89%	1.73%	139,796,277	127,733,460	(12,062,817)	(3,108,932)
Distribution Plant								
Distribution	CA	280,326,706	2.70%	2.70%	7,570,061	7,570,061	-	-
Distribution (Based on 2017 balances)	OR	2,047,115,481	2.45%	2.27%	50,161,497	46,561,005	(3,600,492)	(3,600,492)
Distribution	WA	526,113,490	2.74%	2.59%	14,411,610	13,636,856	(774,754)	-
Distribution	WY	784,832,823	2.79%	2.68%	21,881,003	21,015,097	(865,906)	-
Distribution	UT	3,160,310,244	2.63%	2.56%	83,098,150	80,819,816	(2,278,334)	-
Distribution	ID	386,446,632	2.63%	2.61%	10,163,756	10,098,051	(65,705)	-
Total Distribution		7,185,145,375	2.61%	2.50%	187,286,077	179,700,886	(7,585,191)	(3,600,492)
General Plant - Vehicles *								
General Plant - Vehicles	392.1 CA	852,236	8.63%	8.63%	73,548	73,548	-	-
General Plant - Vehicles	392.1 CA	304,035	8.63%	8.63%	26,238	26,238	-	-
General Plant - Vehicles	392.1 ID	2,295,198	8.73%	8.73%	200,371	200,371	-	-
General Plant - Vehicles	392.1 ID	768,932	8.73%	8.73%	67,128	67,128	-	-
General Plant - Vehicles	392.1 OR	7,689,181	6.43%	6.16%	494,746	473,931	(20,815)	(20,815)
General Plant - Vehicles	392.1 OR	857,171	6.43%	6.16%	55,153	52,833	(2,320)	(598)
General Plant - Vehicles	392.1 OR	255,789	6.43%	6.16%	16,458	15,766	(692)	(188)
General Plant - Vehicles	392.1 OT	409,796	3.82%	3.82%	15,654	15,654	-	-
General Plant - Vehicles	392.1 UT	251,862	8.92%	8.92%	22,466	22,466	-	-
General Plant - Vehicles	392.1 UT	3,051,700	8.92%	8.92%	272,212	272,212	-	-
General Plant - Vehicles	392.1 UT	2,635,088	8.92%	8.92%	235,050	235,050	-	-
General Plant - Vehicles	392.1 UT	10,010,742	8.92%	8.92%	892,958	892,958	-	-
General Plant - Vehicles	392.1 WA	608,194	2.90%	2.78%	17,638	16,878	(760)	(196)
General Plant - Vehicles	392.1 WA	1,022,424	2.90%	2.78%	29,650	28,372	(1,278)	-
General Plant - Vehicles	392.1 WY	2,079,440	8.78%	8.60%	182,575	178,742	(3,833)	(988)
General Plant - Vehicles	392.1 WY	2,585,714	8.78%	8.60%	227,026	222,260	(4,766)	-
General Plant - Vehicles	392.3 UT	1,860,982	6.23%	6.23%	115,939	115,939	-	-
General Plant - Vehicles	392.5 CA	793,720	5.31%	5.31%	42,147	42,147	-	-
General Plant - Vehicles	392.5 CA	204,130	5.31%	5.31%	10,839	10,839	-	-
General Plant - Vehicles	392.5 ID	4,350,829	5.19%	5.19%	225,808	225,808	-	-
General Plant - Vehicles	392.5 ID	779,534	5.19%	5.19%	40,458	40,458	-	-
General Plant - Vehicles	392.5 OR	11,812,885	5.51%	5.30%	651,385	625,893	(25,492)	(25,492)
General Plant - Vehicles	392.5 OR	1,109,492	5.51%	5.30%	61,179	58,785	(2,394)	(617)
General Plant - Vehicles	392.5 OT	236,400	3.50%	3.50%	8,263	8,263	-	-
General Plant - Vehicles	392.5 UT	219,289	6.38%	6.38%	13,991	13,991	-	-
General Plant - Vehicles	392.5 UT	3,608,320	6.38%	6.38%	230,211	230,211	-	-
General Plant - Vehicles	392.5 UT	1,475,100	6.38%	6.38%	94,111	94,111	-	-
General Plant - Vehicles	392.5 UT	18,540,989	6.38%	6.38%	1,182,915	1,182,915	-	-
General Plant - Vehicles	392.5 WA	1,563,941	3.43%	3.39%	53,643	53,027	(616)	(159)
General Plant - Vehicles	392.5 WA	3,133,469	3.43%	3.39%	107,478	106,244	(1,234)	-
General Plant - Vehicles	392.5 WY	3,120,067	6.86%	6.79%	214,037	211,757	(2,280)	(588)
General Plant - Vehicles	392.5 WY	5,012,276	6.86%	6.79%	343,842	340,179	(3,663)	-
General Plant - Vehicles	392.9 CA	454,745	2.68%	2.68%	12,187	12,187	-	-
General Plant - Vehicles	392.9 CA	13,637	2.68%	2.68%	365	365	-	-
General Plant - Vehicles	392.9 ID	63,528	2.44%	2.44%	1,550	1,550	-	-
General Plant - Vehicles	392.9 ID	1,481,990	2.44%	2.44%	36,161	36,161	-	-
General Plant - Vehicles	392.9 OR	3,355,388	2.72%	2.67%	91,107	89,561	(1,546)	(1,546)
General Plant - Vehicles	392.9 OR	153,214	2.72%	2.67%	4,160	4,090	(71)	(18)
General Plant - Vehicles	392.9 OR	3,491	2.72%	2.67%	95	93	(2)	(0)
General Plant - Vehicles	392.9 UT	43,182	3.47%	3.47%	1,498	1,498	-	-
General Plant - Vehicles	392.9 UT	1,306,628	3.47%	3.47%	45,340	45,340	-	-
General Plant - Vehicles	392.9 UT	1,517,293	3.47%	3.47%	52,650	52,650	-	-
General Plant - Vehicles	392.9 UT	5,800,349	3.47%	3.47%	201,272	201,272	-	-
General Plant - Vehicles	392.9 WA	83,243	2.29%	2.28%	1,906	1,895	(12)	(3)
General Plant - Vehicles	392.9 WA	620,650	2.29%	2.28%	14,213	14,126	(87)	-
General Plant - Vehicles	392.9 WY	592,972	3.07%	3.03%	18,204	17,988	(216)	(56)
General Plant - Vehicles	392.9 WY	3,220,759	3.07%	3.03%	98,877	97,703	(1,174)	-
General Plant - Vehicles	392.9 OT	6,433	1.65%	1.65%	106	106	-	-
General Plant - Vehicles	396.3 CA	1,447,080	12.21%	12.21%	176,689	176,689	-	-
General Plant - Vehicles	396.3 ID	94,951	11.95%	11.95%	11,347	11,347	-	-
General Plant - Vehicles	396.3 ID	2,987,665	11.95%	11.95%	357,026	357,026	-	-
General Plant - Vehicles	396.3 OR	12,083,235	9.31%	9.07%	1,124,542	1,095,433	(29,110)	(29,110)
General Plant - Vehicles	396.3 OR	82,388	9.31%	9.07%	7,668	7,469	(198)	(51)
General Plant - Vehicles	396.3 UT	110,980	10.55%	10.55%	11,708	11,708	-	-
General Plant - Vehicles	396.3 UT	1,450,283	10.55%	10.55%	153,005	153,005	-	-
General Plant - Vehicles	396.3 UT	14,569,513	10.55%	10.55%	1,537,084	1,537,084	-	-
General Plant - Vehicles	396.3 WA	76,764	9.49%	9.36%	7,285	7,187	(98)	(25)
General Plant - Vehicles	396.3 WA	2,348,544	9.49%	9.36%	222,877	219,865	(3,011)	-
General Plant - Vehicles	396.3 WY	4,408,344	14.89%	14.66%	656,402	646,227	(10,175)	-
General Plant - Vehicles	396.7 CA	2,265,611	5.59%	5.59%	126,648	126,648	-	-
General Plant - Vehicles	396.7 ID	6,717,318	5.39%	5.39%	362,063	362,063	-	-
General Plant - Vehicles	396.7 ID	1,069,121	5.39%	5.39%	57,626	57,626	-	-
General Plant - Vehicles	396.7 OR	22,854,375	5.20%	4.83%	1,188,977	1,102,864	(86,113)	(86,113)
General Plant - Vehicles	396.7 OR	1,524,457	5.20%	4.83%	79,308	73,564	(5,744)	(1,480)
General Plant - Vehicles	396.7 OT	1,943,963	2.66%	2.66%	51,709	51,709	-	-
General Plant - Vehicles	396.7 UT	382,959	6.09%	6.09%	23,322	23,322	-	-
General Plant - Vehicles	396.7 UT	13,090,861	6.09%	6.09%	797,233	797,233	-	-
General Plant - Vehicles	396.7 UT	3,825,432	6.09%	6.09%	232,969	232,969	-	-
General Plant - Vehicles	396.7 UT	35,912,226	6.09%	6.09%	2,187,055	2,187,055	-	-
General Plant - Vehicles	396.7 WA	465,312	3.93%	3.78%	18,287	17,578	(708)	(183)
General Plant - Vehicles	396.7 WA	5,846,223	3.93%	3.78%	229,757	220,856	(8,901)	-
General Plant - Vehicles	396.7 WY	24,392,855	5.80%	5.77%	1,414,786	1,406,725	(8,061)	(2,078)
General Plant - Vehicles	396.7 WY	14,896,522	5.80%	5.77%	863,998	859,775	(4,223)	-
Total General Plant - Vehicles*		287,063,409	6.52%	6.44%	18,704,178	18,473,885	(230,293)	(170,303)
General Plant - All Other								
General Plant - All Other	389.2 ID	4,646	1.70%	1.70%	79	79	-	-
General Plant - All Other	389.2 UT	1,183	2.05%	2.05%	24	24	-	-
General Plant - All Other	389.2 UT	80,996	2.05%	2.05%	1,660	1,660	-	-
General Plant - All Other	389.2 WY	74,246	1.88%	1.87%	1,396	1,390	(6)	-
General Plant - All Other	390 CA	3,012,931	1.99%	1.99%	59,997	59,997	-	-

PacifiCorp - Attachment 2
Depreciation Rate Comparison - Plant Balances as of **December, 2020 (December 2017 for Oregon Distribution)**

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATED	
			COMPANY FILED	REVISED PROPOSED	COMPANY FILED	REVISED PROPOSED	DIFFERENCE	OR	
General Plant - All Other	390 CA	SO	456,255	1.99%	1.99%	9,079	9,079	-	-
General Plant - All Other	390 ID	ID	12,477,686	1.84%	1.84%	229,225	229,225	-	-
General Plant - All Other	390 ID	SG	1,446,832	1.84%	1.84%	26,622	26,622	-	-
General Plant - All Other	390 ID	SO	779,213	1.84%	1.84%	14,338	14,338	-	-
General Plant - All Other	390 OR	OR	33,518,026	2.08%	2.07%	698,755	693,140	(5,615)	(5,615)
General Plant - All Other	390 OR	SG	2,963,511	2.08%	2.07%	61,781	61,284	(496)	(128)
General Plant - All Other	390 OR	SO	49,771,365	2.08%	2.07%	1,037,590	1,029,252	(8,338)	(2,260)
General Plant - All Other	390 OT	SG	363,676	1.76%	1.76%	6,401	6,401	-	-
General Plant - All Other	390 UT	CN	8,374,998	2.55%	2.55%	213,562	213,562	-	-
General Plant - All Other	390 UT	SG	2,367,110	2.55%	2.55%	60,871	60,871	-	-
General Plant - All Other	390 UT	SO	40,099,508	2.55%	2.55%	1,022,537	1,022,537	-	-
General Plant - All Other	390 UT	UT	45,382,211	2.55%	2.55%	1,155,442	1,155,442	-	-
General Plant - All Other	390 UT	SE	1,041,182	2.55%	2.55%	26,550	26,550	-	-
General Plant - All Other	390 WA	SG	92,763	2.08%	2.06%	1,929	1,910	(19)	(5)
General Plant - All Other	390 WA	SO	1,488,037	2.08%	2.06%	30,951	30,641	(310)	(84)
General Plant - All Other	390 WA	WA	11,467,860	2.09%	2.06%	239,453	236,140	(3,313)	-
General Plant - All Other	390 WY	SG	862,619	2.54%	2.28%	21,931	19,646	(2,285)	(589)
General Plant - All Other	390 WY	SO	132,784	2.54%	2.28%	3,376	3,024	(352)	(95)
General Plant - All Other	390 WY	WY	17,947,762	2.54%	2.28%	456,770	408,760	(48,011)	-
Total General Plant - All Other			234,227,398	2.30%	2.27%	5,380,320	5,311,575	(68,746)	(8,777)
Total General Plant			521,290,807	4.62%	4.56%	24,084,498	23,785,459	(299,039)	(179,079)
Total Company - Depreciable Plant			28,590,950,845	4.10%	4.03%	1,173,160,599	1,153,109,430	(20,051,169)	(6,915,338)

GADSBY RESERVE AMORTIZATION	SG	-	-	-	-
BLUNDELL RESERVE AMORTIZATION	SG	-	-	-	-
WYOMING - DISTRIBUTION RESERVE AMORTIZATION	WY	-	-	-	-
UTAH - DISTRIBUTION RESERVE AMORTIZATION	UT	-	-	-	-
IDAHO - DISTRIBUTION RESERVE AMORTIZATION	ID	-	-	-	-

DAVE JOHNSTON DECOMMISSIONING	SG	8,198,410	8,198,410	-	-
HAYDEN DECOMMISSIONING	SG	1,067,366	1,067,366	-	-
HUNTER DECOMMISSIONING	SG	6,240,831	6,240,831	-	-
HUNTINGTON DECOMMISSIONING	SG	8,985,576	8,985,576	-	-
JIM BRIDGER DECOMMISSIONING	SG	11,820,468	11,820,468	-	-
JIM BRIDGER MINE DECOMMISSIONING	SE	14,498,896	14,498,896	-	-
NAUGHTON DECOMMISSIONING	SG	3,939,435	3,939,435	-	-
WYODAK DECOMMISSIONING	SG	637,542	637,542	-	-

Total Company - 1,228,549,122.83 1,208,497,953.83 (20,051,169.00) (6,915,338.13)

Excluding Decommissioning 1,173,160,598.57 1,153,109,429.57 (20,051,169.00) (6,915,338.13)

* For regulatory purposes, vehicle depreciation is re-classified as O&M.

Allocation Factor Table		OR
CA		0.0000%
CN		31.4916%
ID		0.0000%
OR		100.0000%
SE		24.9520%
SG		25.7728%
SO		27.1069%
UT		0.0000%
WA		0.0000%
WY		0.0000%

Source: Factors from December 2017 Semi-Annual Report

ATTACHMENT 4

PacifiCorp Depreciation Case - Depreciation Study Changes

Accounts at Issue	Company Filed Position			Settlement Agreement		
	Iowa Curve	NS %	Accrual \$	Iowa Curve	NS %	Adjustment \$
Hydro						
331 - Hydro Structures		-30%	6,489,773		-25%	(32,856)
Simple Cycle Gas - Gadsby						
343 - Prime Movers	S0-40	-4%	3,243,341	R1-50	-4%	(71,266)
Transmission						
350 - Land Rights	R4-80	0%	2,740,305	R4-90	0%	(353,205)
352 - Structures	R3-70	-10%	4,471,687	R2.5-75	-5%	(561,737)
353 - Station Equip.	S0-58	-10%	45,189,695	S0-60	-10%	(2,292,583)
354 - Towers and Fixtures	R4-70	-10%	25,209,356	R4-72	-8%	(1,675,504)
355 - Poles and Fixtures	R2-60	-50%	30,098,544	R2.5-62	-40%	(3,794,054)
356 - OH Conductors	R3-65	-35%	31,735,033	R2.5-68	-30%	(3,359,921)
357 - UG Conduit	S2.5-60	0%	56,323	S2.5-60	0%	(2,093)
358 - UG Conductor	S2.5-60	-5%	133,629	S2.5-60	-5%	(5,937)
359 - Roads and Trails	R5-70	0%	161,705	R5-75	0%	(17,783)
			139,796,277			(12,062,817)
Distribution - Oregon (Based on 2017 balances)						
360.2 - Land Rights	S2.5-60	0%	61,974	S1.5-70	0%	(4,154)
361 - Structures	R2-65	-10%	500,441	R2-67	-10%	(20,285)
362 - Station Equip.	R1-53	-20%	5,458,271	R1-53	-20%	(119,318)
364 - Poles and Fixtures	R1-55	-100%	12,814,262	R1-58	-100%	(829,709)
365 - Overhead Conductor	R1-60	-60%	6,399,589	R1-65	-50%	(921,463)
366 - Underground Conduit	R3-70	-50%	1,860,494	R3-75	-45%	(201,874)
367 - Underground Conductor	R2.5-60	-35%	3,743,288	R2.5-60	-35%	(95,877)
368 - Line Transformers	R1.5-46	-30%	11,079,639	R1.5-46	-25%	(817,405)
369.1 - Overhead Services	R1-55	-35%	2,086,209	R2-60	-35%	(256,132)
369.2 - Underground Services	R4-60	-40%	4,001,931	R4-60	-40%	(92,817)
370 - Meters	S3-20	-3%	1,427,512	S3-20	-3%	(215,108)
371 - Install. On Cust Premises	L0-27	-50%	120,531	L0-27	-50%	(6,537)
373 - Street Lighting	R1-45	-30%	607,356	R1-45	-30%	(19,813)
			50,161,497			(3,600,492)
General Plant - Oregon						
390 - Structures & Improv.	R1.5-55	-15%	1,798,126	R1.5-55	-15%	(14,450)
392.01 - Light Trucks & Vans	S2-13	10%	566,357	L2.5-14	10%	(23,828)
392.05 - Medium Trucks	S2-16	10%	712,564	S2-16	10%	(27,886)
392.09 - Trailers	S1-33	10%	95,362	S1-33	10%	(1,618)
396.03 - Light Power Operated Equipment	S3-10	10%	1,132,210	S3-10	10%	(29,308)
396.07 - Heavy Power Operated Equipment	L1-16	15%	1,268,285	L1-17	15%	(91,857)
TOTAL OREGON - GENERAL			5,572,904			(188,947)
General Plant - Washington						
390 - Structures & Improv.	S3-40	-10%	272,053	S3-40	-10%	(3,362)
392.01 - Light Trucks and Vans	S2-14	10%	47,369	S2-14	10%	(2,119)
392.05 - Medium Trucks	S1-19	10%	161,319	S1-19	10%	(2,048)
392.09 - Trailers	S0.5-33	10%	16,149	S0.5-33	10%	(128)
396.03 - Light Power Operated Equip	S2.5-10	10%	230,136	S2.5-10	10%	(3,084)
396.07 - Heavy Power Operated Equip	L1.5-15	15%	248,041	L1.5-16	15%	(9,607)
			975,067			(20,348)
General Plant - Wyoming						
390 - Structures & Improv.	R2-50	-20%	482,109	R2-55	-20%	(89,744)
Total OR Adjustments						(16,066,470)
UT, ID, WY, WA Distribution						(3,984,699)
Total Annual Depreciation - Filed Study						1,228,549,123
Total Annual Depreciation - Settlement						1,208,497,954
						Ref. Attachment 3
						Ref. Attachment 3

Docket No. UM 1968
Exhibit Stipulating Parties/100
Witnesses: Nikki Koblaha, Ming Peng,
Will Gehrke, Lance Kaufman

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

PACIFICORP

Joint Testimony of Stipulating Parties

August 2020

JOINT TESTIMONY OF STIPULATING PARTIES

TABLE OF CONTENTS

PURPOSE OF TESTIMONY 1
BACKGROUND 2
KEY PROVISIONS OF THE STIPULATION..... 4
REASONABLENESS OF THE STIPULATION 7
INDIVIDUAL PARTY STATEMENTS 8

ATTACHED EXHIBITS

Stipulating Parties/101 – Witness Qualifications for Ming Peng

Stipulating Parties/102 – Witness Qualifications for Will Gehrke

Stipulating Parties/103 – Witness Qualifications for Lance Kaufman

PURPOSE OF TESTIMONY

1

2 **Q. Who is sponsoring this testimony?**

3 A. This testimony is jointly sponsored by PacifiCorp (PacifiCorp or the Company),
4 Staff of the Public Utility Commission of Oregon (Staff), the Oregon Citizens'
5 Utility Board (CUB), and the Alliance of Western Energy Consumers (AWEC)
6 (collectively the Stipulating Parties).

7 **Q. Please provide your names and qualifications.**

8 A. Our names are Nikki Kobliha, Ming Peng, Will Gehrke, and Lance Kaufman.
9 The qualifications for Ms. Kobliha, the sponsor for PacifiCorp, are set forth in
10 Exhibit PAC/100, Kobliha/1. The qualifications for Ms. Peng, the sponsor for
11 Staff, are set forth in Exhibit Stipulating Parties/101. The qualifications for
12 Mr. Gehrke, the sponsor for CUB, are set forth in Exhibit Stipulating Parties/102.
13 The qualifications for Dr. Kaufman, the sponsor for AWEC, are set forth in
14 Exhibit Stipulating Parties/103.

15 **Q. What is the purpose of this joint testimony?**

16 A. This joint testimony describes and supports the Stipulation filed in docket
17 UM 1968, which resolves all the issues in PacifiCorp's 2018 Application for
18 Authority to Implement Revised Depreciation Rates (Stipulation).

19 **Q. Has any party to docket UM 1968 objected to the Stipulation?**

20 A. No. The Stipulation is supported by all parties to docket UM 1968.

BACKGROUND

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Q. Please describe how docket UM 1968 began.

A. On September 13, 2018, PacifiCorp filed its application to implement revised depreciation rates based on its 2018 Depreciation Study. The initial filing consisted of the direct testimony and exhibits of Company witnesses Ms. Nikki L. Kobliha, Vice President, Chief Financial Officer and Treasurer; Mr. John J. Spanos, Senior Vice President of Gannett Fleming Valuation and Rate Consultants, LLC; Mr. Steven R. McDougal, Director of Revenue Requirements; Mr. Chad A. Teply, Senior Vice President of Strategy and Development; and Mr. Timothy J. Hemstreet, Director of Renewable Energy Development. The Public Utility Commission of Oregon (Commission) opened docket UM 1968 to review the filing.

Q. Please describe the Company’s application for authority to implement revised depreciation rates.

A. The Company’s application proposed revised depreciation parameters, including survival curves-average service life (curve life)¹ and net salvage rates² (collectively, the parameters) and depreciation rates for PacifiCorp’s generation, transmission, distribution, and general plant.

¹ “Survivor curves” means a curve that shows the number of units or cost of a given group which is surviving in service at given ages. The survivor curves were developed by the Engineering Research Institute of Iowa State University. These curves are frequently referred to as “Iowa Curves”.
² “Net Salvage” is the gross salvage of the property retired less the cost of removal. This will be negative, if the cost of removal exceeds the gross salvage.

1 **Q. Was the application for revised depreciation rates based on an updated**
2 **depreciation study?**

3 A. Yes. PacifiCorp performed an updated depreciation study identifying changes
4 that have occurred since the last depreciation study conducted in 2013. The data
5 for the calculating annual depreciation rates applicable to PacifiCorp plant in
6 service was as of December 31, 2017. PacifiCorp measured the effect of the
7 changes on the recovery of presently surviving capital and revised the capital
8 recovery rate. The Company's proposal was that the change in depreciation rates
9 become effective on January 1, 2021.

10 **Q. Did Staff and the other parties independently review the depreciation study?**

11 A. Yes. Staff and the other parties conducted a comprehensive review.

12 **Q. When did the Commission approve PacifiCorp's current depreciation rates?**

13 A. The Commission approved PacifiCorp's current depreciation rates on
14 September 25, 2013, in Order No. 13-347 in docket UM 1647.

15 **Q. What is the effective date of PacifiCorp's revised depreciation rates**
16 **requested in the application?**

17 A. The Stipulating Parties agree to the effective date requested in the application is
18 January 1, 2021.

19 **Q. Were settlement conferences convened in this case?**

20 A. Yes. PacifiCorp held all-state settlement discussions and separately met with the
21 parties to docket UM 1968.

1 includes changes to non-coal assets only, is a decrease of approximately \$20
 2 million on a total-Company basis (approximately \$7 million Oregon-allocated)
 3 when compared to the Company’s initially proposed UE 374 revenue
 4 requirement. Table 1 below shows the total-Company agreed depreciation by
 5 category compared to existing and filed amounts (see Table 1).

Table 1

Description	Total Company Depreciation			
	EXISTING	COMPANY FILED	REVISED PROPOSED	REVISED PROPOSED DIFFERENCE
	A	B	C	(C - A)
Steam - Gadsby	1,893,130	1,975,855	1,975,855	82,725
Steam - Blundell	4,262,523	5,357,402	5,357,402	1,094,879
Hydro	29,943,661	30,467,681	30,434,825	491,164
Other	163,112,102	203,786,985	203,715,719	40,603,617
Transmission	130,435,713	139,796,277	127,733,460	(2,702,253)
Distribution - Oregon	51,744,991	50,161,497	46,561,005	(5,183,986)
Distribution - Other States	138,652,241	137,124,580	133,139,881	(5,512,360)
General Plant	19,414,887	24,084,498	23,785,459	4,370,573
Total	539,459,248	592,754,776	572,703,607	33,244,359
Total Change from Proposed (C-B)			(20,051,169)	

6 Table 2 shows the Oregon-Allocated amount by category and allocation factor
 7 under the 2020 PacifiCorp Inter-Jurisdictional Allocation Protocol.

Table 2

Description	Allocation Factor	Total Company	Oregon Allocated
Steam	SG	-	-
Hydro	SG	(32,856)	(8,468)
Other	SG	(71,266)	(18,367)
Transmission	SG	(12,062,817)	(3,108,932)
Distribution - Oregon	OR	(3,600,492)	(3,600,492)
Distribution - Other States	Various	(3,984,699)	-
General Plant	Various	(299,039)	(179,079)
Total Change		(20,051,169)	(6,915,338)

9 **Q. Are there other components to the Stipulation?**

10 A. Yes. Through the course of the all-state settlement discussions, PacifiCorp
 11 provided 2020 estimated plant balances as a component of calculating

1 depreciation rates. This is an update from the 2017 plant balances that were
2 included in the Company's initial filing. The Stipulating Parties agreed to use the
3 2020 estimated plant balances for the purposes of system-allocated accounts to
4 maintain consistency in depreciation allocation. PacifiCorp will use the 2017
5 plant balances included in its original filing for accounts situs-assigned to Oregon,
6 with certain exceptions for General Plant located in Oregon. Certain General
7 Plant – Oregon accounts are system-allocated because they are used to provide
8 service to the Company's customers in all states. These include, for example,
9 PacifiCorp's Portland, Oregon headquarters building and its grid operations
10 center. To maintain consistency in the application and allocation of system-
11 allocated assets, those accounts will use the 2020 updated plant balances.

12 **Q. When will the revised depreciation rates be implemented?**

13 A. The Stipulating Parties agree that PacifiCorp will implement these revised
14 depreciation rates effective January 1, 2021 as part of the Company's compliance
15 filing in docket UE 374.

16 **Q. Are revised depreciation rates under review in other states in which the
17 Company operates?**

18 A. Yes. PacifiCorp's revised depreciation rates are currently under review in dockets
19 in the other states in which the Company operates, including Utah, Wyoming,
20 Idaho, and Washington. PacifiCorp has filed settlement agreements in each of
21 those proceedings. The Utah Public Service Commission has approved the
22 settlement agreement filed in that proceeding.³

³ Application of Rocky Mountain Power for Authority to Change its Depreciation Rates Effective January 1, 2021, Utah Public Service Commission Docket No. 18-035-36, Report and Order (Apr. 20, 2020).

1 **Q. Are there other terms to the Stipulation?**

2 A. Yes. The Stipulation was negotiated as an integrated document. Accordingly, the
3 Stipulation includes a provision that if the Commission rejects all or any part of
4 the Stipulation, or imposes additional material conditions on the Stipulation, any
5 of the Stipulating Parties are entitled to withdraw from the Stipulation.

6 **REASONABLENESS OF THE STIPULATION**

7 **Q. What is the basis for the Stipulation?**

8 A. The Company's initial filing and the testimony in support of the Stipulation create
9 an extensive record on the Company's application for authority to implement
10 revised depreciation rates. The Stipulating Parties met for multiple settlement
11 conferences and participated in numerous all-state settlement discussions.

12 **Q. Please explain why the Commission should adopt the Stipulation.**

13 A. The Stipulation represents a reasonable compromise of the numerous and
14 complex issues raised in this case for many reasons, including, but not limited to
15 the fact that the Stipulation:

- 16 • results in an overall decrease in PacifiCorp's non-coal depreciation
17 expense to be incorporated in docket UE 374, PacifiCorp's pending
18 general rate case;
- 19 • aligns the Company's depreciation expense for system-allocated assets for
20 allocation purposes across all jurisdictions; and
- 21 • incorporates certain Oregon-specific adjustments.

1 **Q. Have the Stipulating Parties evaluated the overall fairness of the Stipulation?**

2 A. Yes. Each Stipulating Party has reviewed the record in this case and the
3 Stipulation. The Stipulating Parties agree that the rates resulting from the
4 Stipulation meet the standard set forth in ORS 756.040 and represent a reasonable
5 compromise of the issues presented in this case.

6 **Q. What do the Stipulating Parties recommend regarding the Stipulation?**

7 A. The Stipulating Parties recommend that the Commission adopt the Stipulation as
8 the basis for resolving the issues in this case, and request that the Commission
9 include the terms and conditions of the Stipulation in its final order in this case.

10 **INDIVIDUAL PARTY STATEMENTS**

11 **PacifiCorp**

12 **Q. Please explain why PacifiCorp supports the Stipulation.**

13 A. The stipulated depreciation rates are consistent with prior Commission decisions
14 on depreciation and were developed using the same methodology PacifiCorp has
15 historically used in Oregon. The final adjustment decisions were made based on
16 the combination of the considerations of PacifiCorp's plant retirement patterns
17 and in-house engineering opinion and the industry average level. PacifiCorp
18 believes that the resolution proposed in the Stipulation, with the adjustments
19 included in Exhibit A to the Stipulation, represents a fair balance of interests.

20 **Q. Does PacifiCorp have any remaining concerns with the Stipulation?**

21 A. No. Through discussions and negotiations with the Stipulating Parties, PacifiCorp
22 was able to address its concerns regarding the accounting and allocation issues

1 that could arise if state commissions adopted different depreciation rates. The
2 Stipulation includes consistent treatment of system-allocated assets.

3 **Staff of the Public Utility Commission of Oregon**

4 **Q. Please explain why Staff supports the Stipulation.**

5 A. Staff's support of the Stipulation comes after extensive review of Iowa curves and
6 average service lives as well as net salvage rates. In order to get a better
7 collective understanding of the characteristics of the plants, Staff and intervenors
8 conducted field trip investigations. The field plant tours helped stipulating parties
9 to see (1) The physical condition of the property; (2) The functional situation of
10 the property; and (3) The situations unrelated to the property. Staff visited the
11 following plants during the field trips:

- 12 • Coal: Jim Bridger-Wyoming (coal-fired power plant) and Jim Bridger
13 Surface Coal Mining Plant
- 14 • Gas: Chehalis-Washington (GAS - COMBINED CYCLE Generation
15 Facility)
- 16 • Wind: Leaning Juniper 1 and 2 -Oregon
- 17 • Hydro: North Umpqua
- 18 • Transmission Substations
- 19 • Meter Shop: Smart Meter AMI Meter shop

20 CUB and AWEC also participated in some of these field trips. These visits were
21 guided tours and led by PacifiCorp engineers.

22 Additionally, Staff, CUB, AWEC, and PacifiCorp had a workshop for this
23 depreciation filing in Salem on November 29, 2018. The objectives for the

1 meeting were to have a better understanding of the case filing and facilitate the
2 effective group collaboration.

3 **Q. Does Staff have any remaining concerns with the Stipulation?**

4 A. Generally, no. Staff continues to support the Stipulation and finds that it will
5 result in just and reasonable rates for Oregon ratepayers. From a procedural
6 standpoint, Staff had concerns with PacifiCorp's approach bringing plant balances
7 forward to 2020 for purposes of calculated depreciation expense, rather than using
8 the 2017 plant data that served as the basis for calculating depreciation rates.
9 Staff's preferred approach is to calculate depreciation rates using the historical
10 plant balances included in the Company's depreciation study. As such, Staff's
11 support of PacifiCorp's approach should be considered non-precedential and a
12 reflection of settlement under the particular circumstances of this case. For the
13 Oregon-only accounts, Staff's preferred approach was utilized. However, Staff
14 continues to support the use of 2020 plant balances for system-allocated accounts
15 for purposes of settlement.

16 **The Oregon Citizens' Utility Board**

17 **Q. Please explain why CUB supports the Stipulation.**

18 A. CUB's review finds that the stipulated depreciation rates are similar to industry
19 average level and are reasonable for customers. It is important to note that the
20 stipulation does not address the depreciation rate of PacifiCorp's coal units which
21 is currently being addressed in the Company's 2020 general rate case in Oregon.
22 CUB recommends that the Commission adopt this stipulation, with the belief that
23 the stipulation balances the interests of customers and the Company. CUB

1 believes the Stipulation will result in rates that are fair, just, and reasonable and
2 believes the Stipulation is in the public interest.

3 **The Alliance of Western Energy Consumers**

4 **Q. Please describe the work that you performed as part of this docket.**

5 A. I performed actuarial analysis of retirements for every PacifiCorp plant account
6 with depreciation dollars assigned or allocated to Oregon. AWEC has also
7 reviewed the cost of removal and salvage values for the larger PacifiCorp plant
8 accounts. I also reviewed PacifiCorp's initial decommissioning study,
9 PacifiCorp's revised decommissioning studies, and the independent evaluator's
10 report on the revised decommissioning studies. I reviewed PacifiCorp's
11 discovery responses to AWEC and Staff discovery requests, as well as requests
12 made in Washington and Idaho jurisdictions.

13 **Q. Please explain why AWEC supports the Stipulation.**

14 A. The depreciation rates that are agreed to in this settlement are consistent with the
15 analysis and work that I have performed in this case. These rates are just and
16 reasonable because they are consistent with reasonable expectations about
17 PacifiCorp's future retirement patterns and net salvage costs. AWEC has ongoing
18 concerns related to coal plants; however this stipulation does not commit parties
19 to specific rate treatment of coal depreciation, and coal related issues will be
20 addressed in docket UE 374.

21 **Q. Does this conclude your joint testimony?**

22 A. Yes.

Docket No. UM 1968
Exhibit Stipulating Parties/101
Witnesses: Nikki Koblaha, Ming Peng,
Will Gehrke, Lance Kaufman

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

PACIFICORP

Exhibit Accompanying Joint Testimony of Stipulating Parties
Witness Qualifications for Ming Peng

August 2020

WITNESS QUALIFICATIONS STATEMENT

NAME: Ming Peng (Ms.)
EMPLOYER: Public Utility Commission of Oregon
TITLE: Senior Econometrician
Energy Rates, Finance and Audit Division
ADDRESS: 201 High Street SE. Suite 100
Salem, OR. 97301

EDUCATION & TRAINING:

M.S. Applied Economics
University of Idaho, Moscow

B.S. Statistics
People's University of China, Beijing

CRRRA Certified Rate of Return Analyst in 2002
Society of Utility and Regulatory Financial Analysts

Depreciation studies – the Society of
Depreciation Professionals

NARUC Annual Regulatory Studies Program
Michigan State University, East Lansing

350+ credit hours on 30+ training topics in the public utility
industry

EXPERIENCE: 1/11/1999 – Present, Public Utility Commission of Oregon

I have been employed by the Public Utility Commission of Oregon (Commission)
for 21 years. My roles include:

**Expert Witness, Case Manager, Principal Analyst, Econometrician,
Economist, Utility Analyst, and Policy Analyst:**

I have testified in various formal state hearings and performed numerous
analyses including economic, financial, statistical, mathematical, marketing, and
policy analyses in public utility industry.

Principal Analyst & Case Manager, Settlement Lead/Negotiator for Depreciation Ratemaking:

I have served as a Principal Analyst and Case Manager for the determination of Energy Property Depreciation Rates (Oregon Revised Statute 757.140) for the past 12 years. In this role, I had a strong focus on Depreciation Rate Determination (fixed cost allocation, and capital recovery). I was also a Principal Analyst and Case Manager for the determination of Energy Property Depreciation Rates (Oregon Revised Statute 757.140) during this time period.

In this position, I investigated, analyzed, and calculated energy asset retirement cost and impact, as well as power plant decommissioning cost and impact, on customer rates. I reviewed, calculated, and analyzed fixed asset depreciation and proposed depreciation parameters for each of FERC accounts on Generation, Transmission, Distribution, General, and Coal Mining Plants. The energy sources I have worked on Steam/Coal, Hydraulic, Natural Gas, Wind, Solar, and Geothermal.

My analyses of "Power-Plant-Shutdown" activities (accelerated plant retirement, and decommissioning cost recovery) include the following cases:

1. PGE closes Boardman Coal-fired plant (UM 1679 & UE 215).
2. PacifiCorp closes Carbon Coal Plant in Utah (UE 246).
3. Multi-state PacifiCorp Klamath Hydro Dam Removal Cost recovery for (1) J. C. Boyle Dam, (2) Copco 1 Dam, (3) Copco 2 Dam, and (4) Iron Gate Dam removal under the ORS 757.734 – Recovery of investment in Klamath River dams in OPUC UE 219.
4. Idaho Power Valmy Coal-fired power plant Shutdown (UE 316).
5. PGE Colstrip Coal-fired power plant Shutdown (UM 1809).

I conduct case investigation and analysis on Utility's filings, make rate adjustments, lead settlement negotiation, prepare testimony, and appear on behalf of the Commission. The energy companies I work with are: (1) PacifiCorp (serves 6 states), (2) PGE, (3) Northwest Natural Gas (NWN), (4) Idaho Power, (5) Avista Corp (Washington), and (6) Cascade Gas (CNG, Montana).

Lead Analyst and Case Manager on Financial Dockets:

Prior to my current position, I was a Lead Analyst and Case Manager for cost of debt capital for nine years. I reviewed market risks, derivatives and hedging, debt issuance, and stock flotation. My analysis directly informed utility and energy policy.

I advised the Commission on over 60 financial dockets. The Commission incorporated all of my recommendations into final orders.

I was certified by the Society of Utility and Regulatory Financial Analysts, as a Certified Rate of Return Analyst in 2002.

Public Utility & Policy Analyst:

Rulemaking: I have formulated energy regulation rules for utility performance incentives and cost-of-service regulation.

Energy Utility Merger & Acquisition: I have testified in formal state hearings involving utility mergers & acquisitions. I conducted Acquisition Premiums & Credit Risk Analysis and testified on behalf of the Commission in MidAmerican Energy Company's application to purchase PacifiCorp. I also reviewed Scottish Power's earlier purchase of PacifiCorp, and PGE's emergence from Enron after the Enron bankruptcy.

Integrated Resource Planning (IRP, Least Cost Planning): I provided comments on Boardman to Hemingway (B2H), a 500-kV transmission power line to the Commission for the decision-making, which included a cost and benefit list, a pros and cons list, alternatives, and the relevant legal risks. I also provided comments on utility's IRPs, such as total cost for power generation, power capacity (MW) replacement cost, avoided cost for free fuel, and emission trading cost.

Clean Energy – Dollar Impact on Customer Rates: I analyzed and calculated the rate impact and comparative advantage of clean energy. I built the portfolio optimization models to analyze the coal-fired generating capacity replacement.

General Rate Cases: I have been a part of almost every energy rate case since I joined the Oregon PUC on 1/11/1999. Historically, my review included fuel price forecasting, property sales, load forecasting, weather normalizations, cost of debt, and capital structures. Currently, my reviews are focused on depreciation and reserve, and AFUDC Capitalization Policy.

Survey Sampling Design: Results of my statistical sampling design and sampling procedures are incorporated into my revenue requirement testimony in Commission Docket No. UM 1288.

Auditing, Interest Rate, Late Payment: I audited cost of capital and financial components. My survey report and analyses are published annually for Oregon (UM 779).

Survey for Market Competition & Economic Policy: I conducted and wrote the report on Telecommunications, "Market Competition and Economic Policy Survey Analysis" for House Bill 2577. This report has been published on the OPUC web annually for 15 years.

Mentor in the ICER - International Confederation of Energy Regulators:

I was selected to act as a mentor in the ICER (International Confederation of Energy Regulators) Women in Energy (ICER WIE) pilot mentoring program. My "Mentoring Topics" focus on Incentive Regulation; Rate and Economic Impacts of "Cost-of-Service" regulation in the U.S. and "Price-Cap Performance Based Regulation" in Europe; Cost of Capital, Energy Demand and Price Forecasting Modeling; Least Cost Planning; Regulatory Policy; and Renewable Energy issues within regulated rate structures.

Docket No. UM 1968
Exhibit Stipulating Parties/102
Witnesses: Nikki Koblaha, Ming Peng,
Will Gehrke, Lance Kaufman

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

PACIFICORP

Exhibit Accompanying Joint Testimony of Stipulating Parties

Witness Qualifications for Will Gehrke

August 2020

WITNESS QUALIFICATION STATEMENT

NAME: William Gehrke

EMPLOYER: Oregon Citizens' Utility Board

TITLE: Economist

ADDRESS: 610 SW Broadway, Suite 400
Portland, OR 97205

EDUCATION: MS, Applied Economics
Florida State University, Tallahassee, FL

BS, Economics
Florida State University, Tallahassee, FL

EXPERIENCE: Provided testimony or comments in several Oregon Commission dockets. Worked as an Economist for the Florida Department of Revenue. Worked as Utility Analyst at the Florida Public Service Commission, providing advice on rate cases and load forecasting. Attended the Institute of Public Utilities Annual Regulatory Studies program in 2018.

Docket No. UM 1968
Exhibit Stipulating Parties/103
Witnesses: Nikki Koblaha, Ming Peng,
Will Gehrke, Lance Kaufman

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

PACIFICORP

Exhibit Accompanying Joint Testimony of Stipulating Parties
Witness Qualifications for Lance Kaufman

August 2020

CURRICULUM VITAE

LANCE KAUFMAN

Aegis Insight
4801 W. Yale Ave.
Denver, Colorado 80219
(541) 515-0380
lance@aegisinsight.com

EDUCATION:

University of Oregon	Ph.D.	Economics	2008 – 2013
University of Oregon	M.S.	Economics	2006 – 2008
University of Anchorage Alaska	B.B.A.	Economics	2001 – 2004

CERTIFICATIONS:

Certified Depreciation Professional	Society of Depreciation Professionals	2018
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PROFESSIONAL EXPERIENCE:

Principal Economist	Aegis Insight	2014 – Present
Senior Economist	Oregon Public Utility Commission	2015 – 2018
Public Utility Advocate	Alaska Department of Law	2014 – 2015
Senior Economist	Oregon Public Utility Commission	2013 – 2014
Instructor	University of Oregon	2008 – 2012
Research Assistant	University of Alaska Anchorage	2003 – 2008

PROFESSIONAL MEMBERSHIPS:

Society of Depreciation Professionals	2015 – Present
American Economics Association	2017 – Present

RESEARCH, CONSULTING, AND ECONOMETRIC ANALYSIS:

- Jester, Gibson & Moore, Denver, CO 2019
Retained as an expert witness for plaintiffs regarding lost earnings in an ADEA wrongful termination matter.
- Albrechta & Coble, Ltd. Fremont, OH 2019
Retained as an expert witness for plaintiff regarding lost earnings in a race related wrongful termination matter.
- Conrad Law, PC, Salt Lake City, UT 2019
Retained as an expert witness for Ellis-Hall Consultants, LLC. regarding economic damages in Ellis-Hall Consultants, LLC. et. al. v. George B. Hofmann IV, United States District Court, District of Utah, Central Division.
- Davison Van Cleve, PC, Salem, OR 2019
Retained as an expert witness for Alliance of Western Energy Consumers regarding net variable power cost calculations in PORTLAND GENERAL ELECTRIC COMPANY, 2020 Annual Power Cost Update Tariff Public Utility Commission of Oregon Docket No. UE 359.

- Sanger Law, PC, Salem, OR, 2019
Testified as an expert witness for Renewable Energy Coalition and Rocky Mountain Coalition for Renewable Energy regarding Qualified Facility avoided costs in Application of Rocky Mountain Power for a Modification of Avoided Cost Methodology and Reduced Term of PURPA Power Purchase Agreements Public Service Commission of Wyoming Docket No. 20000-545-ET-18
- Sanger Law, PC, Salem, OR, 2019
Retained to provide analysis of Portland General Electric wind production costs in support of the Northwest & Intermountain Power Producers Coalition comments in Oregon HB 2857.
- Sanger Law, PC, Salem, OR, 2019
Retained as an expert witness for Cafeto Coffee Company regarding the necessity, design, and location of transmission lines in SPRINGFIELD UTILITY BOARD Petition for Certificate of Public Convenience and Necessity Public Utility Commission of Oregon Docket No. PCN 3.
- King & Greisen, LLP, Denver, CO 2018 –
Provided statistical analysis of age disparity in re Raymond et. al. v. Spirit Aerosystems, Inc. Civil Action No. 6:16-cv-01282-EFM-GEB.
- Baumgartner Law, LLC, Denver, CO, 2018 – 2019
Retained as an expert witness for plaintiffs re calculation of economic harm due to injury in re Eric Bowman, v. Top Tier Colorado, LLC., Case No. 18CV31359, United States District Court, District of Colorado.
- Cohen Milstein Sellers & Toll PLLC, Washington DC, 2018 –
Retained as an expert witness for plaintiffs re calculation of economic harm due to breach of contract in re Isaac Harris et al. v. Medical Transportation Management, Inc., Civil Action No. 17-1371, United States District Court, District of Columbia.
- Hagens Berman Sobol Shapiro LLP, Phoenix, Arizona, 2018 –
Deposed as an expert witness for plaintiffs re calculation of economic harm due to breach of contract in re Vicky Maldonado and Carter v. Apple Inc., AppleCare Services Company, Inc., and Apple CSC, Inc., Case No. 3:16-cv-04067-WHO, United States District Court, District of California.
- Hagens Berman Sobol Shapiro, LLP, Phoenix, Arizona, 2018 –
Deposed and testified as an expert witness for plaintiffs re calculation of unpaid mileage for truck drivers in re Swift Transportation Co., Inc., Civil Action No. CV2004-001777, Superior Court of the State of Arizona, County of Maricopa.
- Killmer, Lane, and Newman, LLP, Denver, Colorado, 2018
Retained as expert witness for plaintiffs re reasonable attorney fees in re Jeanne Stroup and Ruben Lee, v. United Airlines, Inc., Case No. 15-cv-01389-WYD-STV, United States District Court, District of Colorado.
- Klein and Frank, PC, Denver, Colorado, 2018
Retained as expert witness for plaintiffs re potential jury bias in re Gail Goehrig and Chris Goehrig v. Core Mountain Enterprises, LLC, Case No. 2016CV030004, San Juan County District Court.
- Robert Belluso, Pennsylvania, 2017

Retained as expert witness for plaintiff re lost profit in re Robert Belluso D.O. v Trustees of Charleroi Community Park, PHRC Case No. 201505365, Pennsylvania Human Relations Commission.

- Lowery Parady, LLC, Denver, Colorado, 2017
Analyzed payroll data and calculated unpaid overtime and unpaid hours for plaintiff class action in re Violeta Solis, et al. v. The Circle Group, LLC, et al., Case No. 1:16-cv-01329-RBJ, United States District Court, District of Colorado.
- Sawaya & Miller Law Firm, Denver, Colorado, 2017
Provided data processing and analysis of employment records.
- Financial Scholars Group, Orinda, California, 2017
Provided analysis of risk profile in bundled real estate and personal loans in re Old Republic Insurance Company v. Countrywide Bank et al., Circuit Court of Cook County, Illinois, Chancery Division.
- Financial Scholars Group, Orinda, California, 2017
Provided consultation and analysis of financial market transactions in preparation of settlement claims filings in re Laydon v. Mizuho Bank, Ltd., et al. and Sonterra Capital Master Fund Ltd., et al v. UBS AG et al.
- Clean Energy Action, Boulder, Colorado, 2016 – 2017
Provided consultation on the appropriate discounting methodology used in energy resource planning in the Public Service Company of Colorado application for approval of the 2016 Electric Resource Plan, Proceeding No. 16A-0396E, Public Utilities Commission of the State of Colorado.
- Confidential Client, 2016
Provided analysis and report on the probability that distinct crimes are independent events based on geographical analysis of crime rates.
- Christine Lamb and Kevin James Burns, Denver, Colorado, 2016
Provided data analysis for defendant of the impact of ethnicity on termination decisions in re Aragon et al v. Home Depot USA, Inc., Case No. 1:15-cv- 00466-MCA-KK, United States District Court, District of New Mexico.
- Steptoe & Johnson LLP, Washington, DC, 2015 – 2016
Programmed analysis of internet traffic data for plaintiffs applying a proprietary probability model developed to identify and verify accounts responsible for repeated infringements of asserted copyrights by defendants' internet subscribers in re BMG Rights Management (US) LLC, and Round Hill Music LP v. Cox Enterprises, Inc., et al., Case No. 1:14-cv-1611(LOG/JFA), United States District Court Eastern District of Virginia, Alexandria Division.
- Hagens Berman Sobol Shapiro, LLP, Phoenix, Arizona, 2014 –
Programmed analysis for plaintiffs to calculate unpaid mileage for truck drivers in re Swift Transportation Co., Inc., Civil Action No. CV2004-001777, Superior Court of the State of Arizona, County of Maricopa.
- Padilla & Padilla, PLLC, Denver, Colorado, 2014 – 2016
Provided research and analysis for plaintiffs re the impact on minority applicants from use of the AccuPlacer Test by the City and County of Denver, and estimated damages in re Marian G. Kerner et al. v. City and County of Denver, Civil Action No. 11-cv-00256-MSK-KMT, United States District Court, District of Colorado.

- U.S. Equal Employment Opportunity Commission, 2013 –
Provided statistical analysis of EEOC filings.

REGULATORY PROCEEDINGS:

- Portland General Electric 2016 Annual Power Cost Variance Docket No. UE 329.
- PacifiCorp 2016 Power Cost Adjustment Mechanism Docket No. UE 327.
- Public Utility Commission of Oregon Staff Investigation into the Treatment of New Facility Direct Access Charges Docket No. UM 1837
- PacifiCorp Oregon Specific Cost Allocation Investigation Docket No. UM 1824.
- PacifiCorp 2018 Transition Adjustment Mechanism Docket No. UE 323.
- Portland General Electric 2018 General Rate Case Docket No. UE 319.
- Avista Corp. 2017 General Rate Case Docket No. UG 325.
- Portland General Electric Affiliated Interest Agreement with Portland General Gas Supply Docket No. UI 376.
- Portland General Electric 2017 Automated Update Tariff Docket No. UE 308
- PacifiCorp 2017 Transition Adjustment Mechanism Docket No. UE 307
- Portland General Electric 2017 Reauthorization of Decoupling Adjustment Docket No. UE 306
- Northwest Natural Gas Investigation of WARM Program Docket No. UM 1750.
- PacifiCorp Investigation into Multi-Jurisdictional Allocation Issues Docket No. UM 1050.
- Idaho Power Company 2015 Power Supply Expense True Up Docket No. UE 305
- Homer Electric Association 2015 Depreciation Study U-15-094
- Submitted prefiled testimony regarding the depreciation study.
- Chugach Electric Association 2015 Rate Case U-15-081
- Developed staff position regarding margin calculations.
- ENSTAR 2014 Rate Case U-14-111
- Submitted prefiled testimony regarding sales forecast.
- Alaska Pacific Environmental Services 2014 Rate Case U-14-114/115/116/117/118
Submitted prefiled testimony regarding cost allocations, cost of service, cost of capital, affiliated interests, and depreciation.
- Alaska Waste 2014 Rate Case U-14-104/105/106/107
Submitted prefiled testimony regarding cost of service study, cost of capital, operating ratio, and affiliated interest real estate contracts.
- Fairbanks Natural Gas 2014 Rate Case U-14-102
Submitted prefiled testimony regarding cost of service study and forecasting models.
- Avista 2015 Rate Case U-14-104
Submitted analysis supporting OPUC Staff settlement positions regarding Avista's sales and load forecast, decoupling mechanisms and interstate cost allocation methodology. Represented Staff in settlement conferences on November 21, November 26, and December 4, 2013.
- Portland General Electric 2015 Rate Case
Submitted pre-filed opening testimony addressing PGE's sales forecast, printing and mailing budget forecast, mailing budget, marginal cost study, line extension policy and reactive demand charge. Represented OPUC Staff in settlement conferences on May 20, May 27, and June 12, 2014.

- **Portland General Electric 2014 General Rate Case**
Submitted analysis supporting OPUC Staff settlement positions regarding PGE's sales and load forecast, revenue decoupling mechanism, and cost of service study. Represented OPUC Staff in settlement conferences on May 29, June 3, June 6, July 2, and July 9 of 2013. Submitted testimony in support of partial stipulation, pre-filed opening testimony addressing PGE's decoupling mechanism, and testimony in support of a second partial stipulation.
- **PacifiCorp 2014 General Electric Rate Case**
Submitted analysis supporting OPUC Staff settlement positions regarding PacifiCorp's sales and load forecast and cost of service study. Represented Staff in settlement conferences on June 12 through June 14, 2013.