

February 14, 2020

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

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

Attn: Filing Center

RE: UM 1968—PacifiCorp's Supplemental Direct Testimony

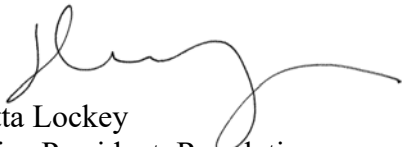
PacifiCorp d/b/a Pacific Power submits for filing its supplemental direct testimony and exhibits for John J. Spanos, Steven R. McDougal, and Chad A. Teply.

By email (preferred): datarequest@pacificorp.com

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

Informal inquiries regarding this filing may be directed to Cathie Allen, Regulatory Affairs Manager, at (503) 813-5934.

Sincerely,


Etta Lockey
Vice President, Regulation

Enclosures

Docket No. UM 1968
Exhibit PAC/600
Witness: John J. Spanos

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

PACIFICORP

Supplemental Direct Testimony of John J. Spanos

February 2020

TABLE OF CONTENTS

I. INTRODUCTION1
II. PURPOSE OF TESTIMONY1
III. DEPRECIATION STUDY UPDATE2

ATTACHED EXHIBIT

Exhibit PAC/601—Updated Depreciation Accrual Rates for Steam Generating Facility Assets

I. INTRODUCTION

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20

Q. Please state your name and address.

A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill, Pennsylvania, 17011.

Q. Have you previously submitted testimony in this proceeding?

A. Yes. My direct testimony was submitted in September 2018.

Q. On whose behalf are you testifying in this case?

A. I am testifying on behalf of PacifiCorp d/b/a Pacific Power (PacifiCorp or the Company).

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

A. I am sponsoring a depreciation study update for steam production assets related to the probable retirement dates of some generating facilities and updated decommissioning costs. The initial depreciation study performed for PacifiCorp, Exhibit PAC/202 set forth the calculated annual depreciation accrual rates by account as of December 31, 2017. Based on these depreciation accrual rates, I recommended depreciation rates using the projected December 31, 2020 plant and reserve balances for approval. The updated depreciation accrual rates set forth historical data as of December 31, 2018, and projected depreciation rates as of December 31, 2020, for steam assets for all generating plants.

1 **III. DEPRECIATION STUDY UPDATE**

2 **Q. Can you explain what has changed since the original Depreciation Study was**
3 **filed by PacifiCorp in this proceeding?**

4 A. Yes. The original Depreciation Study was submitted by PacifiCorp in September
5 2018 with actuarial data through December 31, 2017, and projected data through
6 December 31, 2020, based on life parameters as of that time period. Since that time
7 there have been revisions to the probable retirement dates for generating units at Jim
8 Bridger and Naughton, changes to proposed depreciable lives in Oregon for Dave
9 Johnston and Wyodak, as well as updated decommissioning costs for Hunter,
10 Huntington, Dave Johnston, Jim Bridger, Naughton, Wyodak and Hayden.

11 PacifiCorp provided probable retirement dates based on its 2019 Integrated Resource
12 Plan (IRP), and modified proposed depreciable lives following negotiations resulting
13 in the 2020 PacifiCorp Inter-Jurisdictional Allocation Protocol (2020 Protocol).
14 Additionally, the historical 2018 plant and reserve data has been recorded and the
15 2019 and 2020 forecasted data has been updated.

16 **Q. What was the change to proposed depreciable lives for each generating facility?**

17 A. As stated above, there were changes to Jim Bridger and Naughton facilities to
18 establish different retirement dates for some units. The 2019 IRP utilizes the probable
19 retirement date for Jim Bridger Unit 1 of 2023, which is changed from 2025. For
20 Naughton, Units 1 and 2 have been changed from 2028 to 2025; and Unit 3 was to be
21 retired, but now has a probable retirement date of 2029 consistent with the
22 Company's plans to convert Naughton Unit 3 to a natural gas facility. The proposed
23 depreciable lives for Jim Bridger and Naughton were updated accordingly. The 2020

1 Protocol includes agreed upon changes to the depreciable lives from Dave Johnston
2 and Wyodak. All four Dave Johnston units are proposed to be extended from 2023 to
3 2027, which is the proposed retirement date for the Dave Johnston facility. Wyodak
4 is proposed to be extended from 2026 to 2029. The updated depreciation accrual
5 rates incorporate these changes.

6 **Q. Were there other inputs to the updated depreciation accrual rates regarding**
7 **PacifiCorp's coal operations?**

8 A. Yes. PacifiCorp recently completed a demolition study to estimate decommissioning
9 costs for Hunter, Huntington, Dave Johnston, Jim Bridger, Naughton, Wyodak, and
10 Hayden. I updated decommissioning costs in the depreciation accrual rates.

11 **Q. Were there changes to the data utilized in the depreciation calculations?**

12 A. Yes. The actual historical additions and retirements during 2018 for each account and
13 unit were not exactly the same as the projected data utilized for 2018 in the original
14 depreciation study for these generating units. Also, the updated forecasted data for
15 2019 and 2020 have been revised to reflect the new budgets of the units in the next
16 few years.

17 **Q. Does the change in calculation dates and forecasted data affect any other**
18 **components of the depreciation study update?**

19 A. Yes. There are two additional components that are affected by these changes. First,
20 the bring forward of the book reserve to December 31, 2020, will change as a result
21 of the new starting point of December 31, 2018, with revised rates and revised
22 forecasted data. Second, the weighted net salvage percentage by unit will change due
23 to the revised probable retirement dates and the updated decommissioning studies.

1 **Q. Have you prepared updated depreciation schedules which set forth these**
2 **changes?**

3 A. Yes. Exhibit PAC/601 sets forth the updated depreciation accrual rates for steam
4 generating facility assets by account and location to incorporate the new retirement
5 dates, proposed depreciable lives, and decommissioning costs as of December 31,
6 2020.

7 **Q. Have you prepared any other exhibits?**

8 A. Yes. The detailed schedules that support the depreciation results of Exhibit PAC/601
9 have been prepared. These schedules consist of the detailed depreciation calculations
10 by account and unit as well as the weighted net salvage percentage calculations for
11 each unit. The workpapers are included in Exhibit PAC/601.

12 **Q. Does this conclude your supplemental direct testimony?**

13 A. Yes.

Docket No. UM 1968
Exhibit PAC/601
Witness: John J. Spanos

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

PACIFICORP

Exhibit Accompanying Supplemental Direct Testimony of John J. Spanos
Updated Depreciation Accrual Rates for Steam Generating Facility Assets

February 2020

PACIFICORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
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)
STEAM PRODUCTION PLANT									
CHOLLA GENERATING STATION									
CHOLLA UNIT 4									
310.20 LAND RIGHTS	04-2025	SQUARE	0	1,368,465.38	808,334	560,131	129,360	9.45	4.3
311.00 STRUCTURES AND IMPROVEMENTS	04-2025	110-S0.5	(4)	73,847,295.95	43,660,790	33,140,397	7,683,104	10.40	4.3
312.00 BOILER PLANT EQUIPMENT	04-2025	65-L0.5	(4)	337,164,070.70	218,198,090	132,452,544	31,170,240	9.24	4.2
314.00 TURBOGENERATOR UNITS	04-2025	50-S0	(4)	67,185,947.48	44,672,887	25,200,498	5,987,040	8.91	4.2
315.00 ACCESSORY ELECTRIC EQUIPMENT	04-2025	80-R2.5	(4)	68,264,385.30	47,495,256	23,499,705	5,460,439	8.00	4.3
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2025	45-L0	(4)	3,925,303.56	2,724,345	1,357,971	328,165	8.36	4.1
TOTAL CHOLLA UNIT 4				551,755,468.37	357,559,703	216,211,246	50,758,348	9.20	
COLSTRIP GENERATING STATION									
COLSTRIP GENERATING STATION									
311.00 STRUCTURES AND IMPROVEMENTS	12-2027	110-S0.5	(6)	63,766,496.11	45,387,506	22,204,980	3,206,620	5.03	6.9
312.00 BOILER PLANT EQUIPMENT	12-2027	65-L0.5	(7)	124,512,848.87	84,526,231	48,702,517	7,228,285	5.81	6.7
314.00 TURBOGENERATOR UNITS	12-2027	50-S0	(6)	39,761,945.29	24,207,269	17,940,393	2,665,067	6.70	6.7
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2027	80-R2.5	(6)	9,427,270.76	6,938,560	3,054,347	442,159	4.69	6.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	45-L0	(6)	432,986.21	223,962	235,003	35,408	8.18	6.6
TOTAL COLSTRIP GENERATING STATION				237,901,547.24	161,283,528	92,137,240	13,577,539	5.71	
CRAIG GENERATING STATION									
CRAIG UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(1)	11,582,437.86	10,255,658	1,442,604	291,320	2.52	5.0
312.00 BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(2)	31,954,407.55	26,136,630	6,456,865	1,326,998	4.15	4.9
314.00 TURBOGENERATOR UNITS	12-2025	50-S0	(2)	12,595,074.64	8,906,767	3,940,209	807,992	6.42	4.9
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(1)	6,989,374.43	6,122,892	936,376	189,372	2.71	4.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(1)	240,842.82	206,696	36,555	7,767	3.22	4.7
TOTAL CRAIG UNIT 1				63,362,137.30	51,628,643	12,812,609	2,623,449	4.14	
CRAIG UNIT 2									
311.00 STRUCTURES AND IMPROVEMENTS	12-2026	110-S0.5	(2)	11,593,096.54	9,663,634	2,161,325	365,041	3.15	5.9
312.00 BOILER PLANT EQUIPMENT	12-2026	65-L0.5	(2)	74,483,567.98	35,409,582	40,563,658	6,886,690	9.25	5.9
314.00 TURBOGENERATOR UNITS	12-2026	50-S0	(2)	12,837,278.65	7,755,674	5,338,350	914,992	7.13	5.8
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2026	80-R2.5	(1)	7,828,643.09	5,815,674	2,091,256	352,586	4.50	5.9
TOTAL CRAIG UNIT 2				106,742,586.26	58,644,563	50,154,589	8,519,309	7.98	
CRAIG COMMON									
311.00 STRUCTURES AND IMPROVEMENTS	12-2026	110-S0.5	(1)	16,926,271.44	11,205,245	5,890,289	987,656	5.84	6.0
312.00 BOILER PLANT EQUIPMENT	12-2026	65-L0.5	(2)	31,541,932.89	20,860,232	11,312,539	1,929,817	6.12	5.9
314.00 TURBOGENERATOR UNITS	12-2026	50-S0	(2)	3,414,489.97	2,827,979	654,801	114,826	3.36	5.7
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2026	80-R2.5	(1)	2,943,612.46	2,359,942	613,107	103,434	3.51	5.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2026	45-L0	(1)	941,994.22	753,559	197,856	35,331	3.75	5.6
TOTAL CRAIG COMMON				55,768,300.98	38,006,956	18,668,592	3,171,064	5.69	
TOTAL CRAIG GENERATING STATION				225,873,024.54	148,280,162	81,635,790	14,313,822	6.34	

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
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
DAVE JOHNSTON GENERATING STATION									
DAVE JOHNSTON UNIT 1									
311.00	12-2027	110-50.5	(10)	1,124,730.08	707,708	529,495	75,976	6.76	7.0
312.00	12-2027	65-L0.5	(11)	57,439,822.69	42,316,653	21,441,690	3,141,690	5.47	6.8
314.00	12-2027	50-S0	(10)	16,054,285.31	8,969,805	8,689,909	1,275,048	7.94	6.8
315.00	12-2027	80-R2.5	(10)	2,816,014.64	2,717,032	380,584	55,222	1.96	6.9
316.00	12-2027	45-L0	(9)	2,577.04	2,199	610	93	3.61	6.6
				77,437,429.76	54,713,397	31,042,148	4,548,029	5.87	
DAVE JOHNSTON UNIT 2									
311.00	12-2027	110-50.5	(10)	565,107.36	399,965	221,653	31,837	5.63	7.0
312.00	12-2027	65-L0.5	(11)	58,798,969.26	42,558,707	22,707,705	3,332,780	5.67	6.8
314.00	12-2027	50-S0	(10)	16,802,740.03	10,908,736	7,574,279	1,121,557	6.67	6.8
315.00	12-2027	80-R2.5	(10)	3,452,363.80	2,943,542	854,059	123,467	3.58	6.9
				79,618,780.45	56,810,948	31,357,696	4,608,641	5.79	
DAVE JOHNSTON UNIT 3									
311.00	12-2027	110-50.5	(10)	18,923,551.52	14,571,803	6,244,104	897,172	4.74	7.0
312.00	12-2027	65-L0.5	(10)	231,488,465.66	163,109,346	91,527,966	13,363,312	5.77	6.8
314.00	12-2027	50-S0	(10)	24,928,986.26	18,566,827	8,855,058	1,305,637	5.24	6.8
315.00	12-2027	80-R2.5	(10)	15,262,240.18	11,584,637	5,203,827	747,124	4.90	7.0
316.00	12-2027	45-L0	(9)	294,635.05	218,032	103,121	15,489	5.26	6.7
				290,897,878.67	208,050,645	111,934,076	16,328,734	5.61	
DAVE JOHNSTON UNIT 4									
311.00	12-2027	110-50.5	(10)	15,201,861.67	10,426,351	6,295,697	903,572	5.94	7.0
312.00	12-2027	65-L0.5	(10)	235,556,068.57	161,525,934	97,585,741	14,248,935	6.05	6.8
314.00	12-2027	50-S0	(10)	41,624,744.77	31,736,051	14,051,169	2,077,751	4.99	6.8
315.00	12-2027	80-R2.5	(10)	14,426,462.60	10,970,616	4,898,493	703,723	4.88	7.0
316.00	12-2027	45-L0	(9)	573,103.18	487,850	136,832	20,795	3.63	6.6
				307,382,240.79	215,146,801	122,967,932	17,954,776	5.84	
DAVE JOHNSTON COMMON									
310.20	12-2027	SQUARE	0	99,970.26	90,283	9,687	1,383	1.38	7.0
311.00	12-2027	110-50.5	(10)	129,596,661.31	99,837,586	42,718,742	6,135,678	4.73	7.0
312.00	12-2027	65-L0.5	(10)	142,454,193.92	97,527,941	59,171,673	8,636,048	6.06	6.9
314.00	12-2027	50-S0	(10)	9,664,097.55	6,433,015	4,197,492	616,803	6.38	6.8
315.00	12-2027	80-R2.5	(10)	28,186,170.78	18,927,915	12,076,873	1,732,578	6.15	7.0
316.00	12-2027	45-L0	(10)	81,333,066.08	5,052,713	3,893,660	582,220	7.16	6.7
				318,134,159.90	227,869,462	122,068,127	17,704,710	5.57	
TOTAL DAVE JOHNSTON GENERATING STATION									
				1,073,470,489.57	762,591,245	419,369,979	61,145,890	5.70	

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
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)
GADSBY GENERATING STATION									
GADSBY UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	1,328,342.22	1,276,883	237,427	20,026	1.51	11.9
312.00 BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	10,075,949.49	8,890,029	2,596,553	231,900	2.30	11.2
314.00 TURBOGENERATOR UNITS	12-2032	50-S0	(14)	5,207,809.73	5,015,011	921,892	87,430	1.68	10.5
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	1,368,270.08	1,383,311	176,517	15,069	1.10	11.7
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	19,667.80	20,067	1,568	166	0.84	9.40
TOTAL GADSBY UNIT 1				18,000,039.32	16,585,300	3,933,957	354,591	1.97	
GADSBY UNIT 2									
311.00 STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	1,208,337.84	1,179,274	198,231	16,701	1.38	11.90
312.00 BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	14,194,043.66	12,283,871	3,897,339	346,681	2.44	11.2
314.00 TURBOGENERATOR UNITS	12-2032	50-S0	(14)	5,987,088.26	5,375,990	1,449,290	134,641	2.25	10.8
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	1,395,018.37	1,407,423	182,898	15,586	1.12	11.7
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	11,763.68	11,982	958	101	0.86	9.50
TOTAL GADSBY UNIT 2				22,796,251.81	20,258,540	5,728,716	513,710	2.25	
GADSBY UNIT 3									
311.00 STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	1,321,097.67	1,207,138	298,913	25,211	1.91	11.9
312.00 BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	13,989,885.91	12,060,817	3,887,653	345,380	2.47	11.3
314.00 TURBOGENERATOR UNITS	12-2032	50-S0	(14)	7,705,914.68	6,127,597	2,657,146	240,968	3.13	11.0
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(14)	2,510,990.97	2,107,909	754,621	63,994	2.55	11.8
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(10)	43,606.92	44,035	3,933	411	0.94	9.60
TOTAL GADSBY UNIT 3				25,571,496.15	21,547,496	7,602,266	675,964	2.64	
GADSBY COMMON									
311.00 STRUCTURES AND IMPROVEMENTS	12-2032	110-S0.5	(14)	12,086,199.22	10,545,758	3,232,509	274,022	2.27	11.8
312.00 BOILER PLANT EQUIPMENT	12-2032	65-L0.5	(14)	1,721,453.38	981,533	980,924	85,317	4.96	11.5
314.00 TURBOGENERATOR UNITS	12-2032	50-S0	(13)	481,329.24	369,235	174,667	15,722	3.27	11.1
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2032	80-R2.5	(13)	3,146,682.58	1,975,122	1,580,629	133,080	4.23	11.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2032	45-L0	(11)	363,284.75	283,317	119,929	11,258	3.10	10.7
TOTAL GADSBY COMMON				17,798,949.17	14,154,965	6,088,658	519,399	2.92	
TOTAL GADSBY GENERATING STATION				84,166,736.45	72,546,302	23,353,597	2,063,664	2.45	
HAYDEN GENERATING STATION									
HAYDEN UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(13)	1,120,024.44	1,056,951	208,676	70,141	6.26	3.0
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(13)	46,324,397.90	29,978,756	22,367,814	7,535,549	16.27	3.0
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(13)	5,184,466.08	3,708,589	2,149,858	730,965	14.10	2.9
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(13)	1,013,459.53	829,604	315,605	106,161	10.48	3.0
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(12)	240,149.72	193,004	75,963	26,128	10.88	2.9
TOTAL HAYDEN UNIT 1				53,882,497.67	35,766,905	25,117,916	8,468,934	15.72	
HAYDEN UNIT 2									
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(13)	1,848,459.34	1,718,411	370,348	124,165	6.72	3.0
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(13)	23,999,951.20	14,771,106	12,348,838	4,160,913	17.34	3.0
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(13)	4,491,007.14	1,860,393	1,860,393	630,950	14.05	2.9
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(13)	1,368,677.20	1,127,408	419,197	140,933	10.30	3.0
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(12)	213,559.51	181,769	57,396	19,919	9.33	2.9
TOTAL HAYDEN UNIT 2				31,921,634.39	21,013,139	15,056,172	5,076,880	15.90	

PACIFICORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
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
HAYDEN COMMON									
311.00	12-2023	110-50.5	(13)	14,874,396.35	11,114,504	5,693,564	1,899,345	12.77	3.0
312.00	12-2023	65-L0.5	(13)	12,340,993.74	10,006,492	3,938,831	1,331,447	10.79	3.0
314.00	12-2023	50-S0	(13)	247,493.24	183,608	96,060	32,476	13.12	3.0
315.00	12-2023	80-R2.5	(13)	207,441.56	179,369	55,040	18,511	8.92	3.0
316.00	12-2023	45-L0	(12)	153,477.82	135,074	36,821	12,802	8.34	2.9
				<u>27,823,802.71</u>	<u>21,619,046</u>	<u>9,820,316</u>	<u>3,294,581</u>	<u>11.84</u>	
				113,627,934.77	78,399,090	49,994,404	16,840,395	14.82	
TOTAL HAYDEN GENERATING STATION									
HUNTER GENERATING STATION									
HUNTER UNIT 1									
311.00	12-2029	110-50.5	(10)	22,946,985.28	16,748,950	8,492,734	962,546	4.19	8.8
312.00	12-2029	65-L0.5	(10)	266,394,446.12	123,979,930	169,053,960	19,403,969	7.28	8.7
314.00	12-2029	50-S0	(9)	65,907,069.99	35,896,462	35,942,244	4,191,465	6.36	8.6
315.00	12-2029	80-R2.5	(9)	34,329,151.05	21,490,237	15,828,538	1,800,338	5.24	8.8
316.00	12-2029	45-L0	(8)	764,290.65	518,878	306,556	38,115	4.99	8.0
				<u>390,341,943.09</u>	<u>198,634,458</u>	<u>229,724,032</u>	<u>26,396,433</u>	<u>6.76</u>	
TOTAL HUNTER UNIT 1									
HUNTER UNIT 2									
311.00	12-2029	110-50.5	(10)	12,523,183.44	9,125,678	4,649,824	525,894	4.20	8.8
312.00	12-2029	65-L0.5	(10)	175,824,999.18	86,646,790	106,760,709	12,254,130	6.97	8.7
314.00	12-2029	50-S0	(9)	45,568,047.25	25,751,645	23,917,527	2,788,716	6.12	8.6
315.00	12-2029	80-R2.5	(9)	16,805,765.90	11,822,582	6,495,703	735,876	4.38	8.8
				<u>250,721,995.77</u>	<u>133,346,695</u>	<u>141,823,763</u>	<u>16,304,616</u>	<u>6.50</u>	
TOTAL HUNTER UNIT 2									
HUNTER UNIT 3									
311.00	12-2029	110-50.5	(10)	55,586,838.19	41,303,868	19,841,654	2,242,489	4.03	8.8
312.00	12-2029	65-L0.5	(10)	307,437,160.42	191,222,094	146,958,783	17,071,825	5.55	8.6
314.00	12-2029	50-S0	(9)	85,803,544.23	41,504,662	52,021,202	6,021,342	7.02	8.6
315.00	12-2029	80-R2.5	(9)	54,245,898.78	39,654,925	19,473,104	2,205,849	4.07	8.8
316.00	12-2029	45-L0	(8)	1,562,493.52	1,052,680	634,813	78,062	5.00	8.1
				<u>504,635,935.14</u>	<u>314,738,229</u>	<u>238,929,556</u>	<u>27,619,567</u>	<u>5.47</u>	
TOTAL HUNTER UNIT 3									
HUNTER UNITS 1 AND 2 COMMON									
311.00	12-2029	110-50.5	(10)	9,454,491.26	7,037,578	3,362,362	380,625	4.03	8.8
312.00	12-2029	65-L0.5	(10)	11,677,981.69	6,893,909	5,951,871	688,755	5.90	8.6
314.00	12-2029	50-S0	(10)	3,725,807.73	2,356,405	1,741,984	205,064	5.50	8.5
315.00	12-2029	80-R2.5	(9)	101,281.20	44,325	66,071	7,420	7.33	8.9
316.00	12-2029	45-L0	(8)	784,589.74	562,423	284,934	35,476	4.52	8.0
				<u>25,744,151.62</u>	<u>16,894,641</u>	<u>11,407,222</u>	<u>1,317,340</u>	<u>5.12</u>	
TOTAL HUNTER UNITS 1 AND 2 COMMON									
HUNTER UNITS 1, 2 AND 3 COMMON									
310.20	12-2029	SQUARE	0	246,337.54	168,886	77,452	8,606	3.49	9.0
311.00	12-2029	110-50.5	(10)	115,067,136.66	77,577,750	48,996,101	5,524,605	4.80	8.9
312.00	12-2029	65-L0.5	(10)	31,623,441.96	15,790,806	18,994,981	2,185,014	6.91	8.7
314.00	12-2029	50-S0	(10)	1,272,281.59	719,654	679,855	79,564	6.25	8.5
315.00	12-2029	80-R2.5	(9)	2,156,355.65	808,437	1,541,991	172,348	7.99	8.9
316.00	12-2029	45-L0	(8)	470,898.15	246,786	261,784	31,302	6.65	8.4
				<u>150,836,451.55</u>	<u>95,312,319</u>	<u>70,552,164</u>	<u>8,001,439</u>	<u>5.30</u>	
				1,322,280,477.17	758,926,342	692,436,737	79,639,395	6.02	
TOTAL HUNTER GENERATING STATION									

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
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
HUNTINGTON GENERATING STATION									
HUNTINGTON UNIT 1									
311.00	12-2029	110-S0.5	(14)	19,795,868.42	14,410,562	8,156,728	923,820	4.67	8.8
312.00	12-2029	65-L0.5	(14)	291,347,210.21	143,405,004	188,730,816	21,676,650	7.44	8.7
314.00	12-2029	50-S0	(13)	60,916,247.63	31,244,349	37,591,010	4,380,873	7.19	8.6
315.00	12-2029	80-R2.5	(13)	20,722,555.79	13,868,691	9,547,797	1,081,887	5.22	8.8
316.00	12-2029	45-L0	(12)	1,188,697.10	637,129	694,436	83,598	7.03	8.3
				393,970,779.15	203,565,735	244,720,787	28,146,828	7.14	
HUNTINGTON UNIT 2									
311.00	12-2029	110-S0.5	(14)	26,695,804.19	17,797,056	12,636,161	1,423,685	5.33	8.9
312.00	12-2029	65-L0.5	(14)	262,355,598.05	140,386,761	158,698,621	18,263,328	6.96	8.7
314.00	12-2029	50-S0	(13)	61,686,414.55	34,500,094	35,205,555	4,120,721	6.68	8.5
315.00	12-2029	80-R2.5	(13)	24,320,742.10	15,208,709	12,273,730	1,381,999	5.68	8.9
316.00	12-2029	45-L0	(12)	934,089.27	578,196	467,984	56,822	6.08	8.2
				375,992,648.16	208,470,815	219,282,051	25,246,555	6.71	
HUNTINGTON COMMON									
311.00	12-2029	110-S0.5	(14)	80,692,551.23	52,453,835	39,535,673	4,455,273	5.52	8.9
312.00	12-2029	65-L0.5	(14)	43,378,569.27	18,709,284	30,742,285	3,516,501	8.11	8.7
314.00	12-2029	50-S0	(13)	7,022,371.94	4,572,152	3,363,128	401,535	5.72	8.4
315.00	12-2029	80-R2.5	(13)	4,708,208.78	1,855,084	3,465,192	387,228	8.22	8.9
316.00	12-2029	45-L0	(12)	668,162.87	335,667	412,675	49,143	7.35	8.4
				136,469,684.09	77,926,022	77,518,953	8,609,680	6.46	
				906,433,291.40	489,962,571	541,521,791	62,203,063	6.86	
TOTAL HUNTINGTON GENERATING STATION									
JIM BRIDGER GENERATING STATION									
JIM BRIDGER UNIT 1									
311.00	12-2023	110-S0.5	(11)	15,268,049.21	11,673,699	5,273,836	1,768,437	11.58	3.0
312.00	12-2023	65-L0.5	(11)	174,529,250.82	109,675,917	84,051,552	28,374,592	16.26	3.0
314.00	12-2023	50-S0	(11)	46,126,509.13	30,184,650	21,015,776	7,109,411	15.41	3.0
315.00	12-2023	80-R2.5	(11)	10,974,050.58	8,180,778	4,000,419	1,344,497	12.25	3.0
316.00	12-2023	45-L0	(11)	297,441.91	230,437	99,724	34,589	11.63	2.9
				247,195,301.65	159,945,479	114,441,307	38,631,526	15.63	
TOTAL JIM BRIDGER UNIT 1									
JIM BRIDGER UNIT 2									
311.00	12-2025	110-S0.5	(11)	12,718,926.41	10,510,427	3,607,581	729,536	5.74	4.9
312.00	12-2025	65-L0.5	(11)	171,706,496.39	114,328,953	76,265,258	15,587,481	9.08	4.9
314.00	12-2025	50-S0	(11)	58,655,888.24	36,237,264	29,092,772	5,950,458	10.11	4.9
315.00	12-2025	80-R2.5	(11)	9,057,669.75	7,340,271	2,713,743	550,074	6.07	4.9
316.00	12-2025	45-L0	(11)	188,485.38	154,472	54,746	11,706	6.21	4.7
				252,527,466.17	168,571,388	111,734,100	22,829,255	9.04	
TOTAL JIM BRIDGER UNIT 2									
JIM BRIDGER UNIT 3									
311.00	12-2025	110-S0.5	(11)	14,066,607.53	10,505,099	5,108,836	1,030,701	7.33	5.0
312.00	12-2025	65-L0.5	(11)	269,350,642.82	145,239,673	153,739,540	31,277,459	11.61	4.9
314.00	12-2025	50-S0	(11)	43,320,758.41	28,738,608	19,347,434	3,975,971	9.18	4.9
315.00	12-2025	80-R2.5	(11)	8,723,069.00	6,156,428	3,526,179	712,488	8.17	4.9
316.00	12-2025	45-L0	(11)	182,928.34	147,352	55,698	11,887	6.50	4.7
				335,644,005.90	190,787,161	181,777,687	37,008,506	11.03	

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
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
JIM BRIDGER UNIT 4									
311.00	12-2025	110-S0.5	(11)	39,955,441.48	32,389,627	11,960,913	2,414,809	6.04	5.0
312.00	12-2025	65-L0.5	(11)	308,544,394.49	157,970,079	184,514,199	37,492,615	12.15	4.9
314.00	12-2025	50-S0	(11)	46,594,055.56	32,060,573	19,658,829	4,044,391	8.68	4.9
315.00	12-2025	80-R2.5	(11)	17,046,272.24	13,454,621	5,466,741	1,106,420	6.49	4.9
316.00	12-2025	45-L0	(11)	1,187,327.47	958,842	359,092	76,682	6.46	4.7
				413,327,491.24	236,833,742	221,959,774	45,134,917	10.92	
TOTAL JIM BRIDGER UNIT 4									
JIM BRIDGER COMMON									
310.20	12-2025	SQUARE	0	281,111.10	210,351	70,760	14,152	5.03	5.0
311.00	12-2025	110-S0.5	(11)	72,430,997.66	47,454,701	32,943,706	6,627,622	9.15	5.0
312.00	12-2025	65-L0.5	(11)	99,703,390.57	61,553,855	49,116,909	10,015,352	10.05	4.9
314.00	12-2025	50-S0	(11)	10,062,161.09	5,745,862	5,423,137	1,107,584	11.01	4.9
315.00	12-2025	80-R2.5	(11)	17,724,132.14	10,980,629	8,693,158	1,751,740	9.88	5.0
316.00	12-2025	45-L0	(11)	3,168,816.87	1,274,915	2,242,472	462,044	14.58	4.9
				203,370,609.43	127,220,312	98,490,142	19,978,494	9.82	
				1,452,064,874.39	883,358,082	728,403,010	163,562,698	11.27	
TOTAL JIM BRIDGER GENERATING STATION									
NAUGHTON GENERATING STATION									
NAUGHTON UNIT 1									
311.00	12-2025	110-S0.5	(20)	21,076,681.82	12,423,225	12,868,793	2,587,009	12.27	5.0
312.00	12-2025	65-L0.5	(20)	158,976,602.41	74,197,693	116,574,230	23,686,953	14.90	4.9
314.00	12-2025	50-S0	(20)	20,061,463.22	10,720,781	13,352,975	2,760,526	13.76	4.8
315.00	12-2025	80-R2.5	(20)	20,640,094.18	10,547,539	14,220,574	2,854,891	13.83	5.0
316.00	12-2025	45-L0	(18)	89,839.66	63,577	42,434	9,225	10.27	4.6
				220,844,681.29	107,952,815	157,059,006	31,898,604	14.44	
TOTAL NAUGHTON UNIT 1									
NAUGHTON UNIT 2									
311.00	12-2025	110-S0.5	(20)	29,238,752.15	14,624,941	20,461,562	4,103,061	14.03	5.0
312.00	12-2025	65-L0.5	(20)	191,297,019.09	91,935,419	137,621,004	27,966,431	14.62	4.9
314.00	12-2025	50-S0	(20)	27,602,883.05	12,527,590	20,595,870	4,218,267	15.28	4.9
315.00	12-2025	80-R2.5	(20)	30,078,996.11	15,477,513	20,617,282	4,143,058	13.77	5.0
316.00	12-2025	45-L0	(18)	367,466.64	254,622	178,989	38,481	10.47	4.7
				278,585,117.04	134,820,085	199,474,707	40,469,298	14.53	
TOTAL NAUGHTON UNIT 2									
NAUGHTON UNIT 3									
311.00	12-2029	110-S0.5	(20)	14,140,006.36	10,855,898	6,112,109	690,599	4.88	8.9
312.00	12-2029	65-L0.5	(20)	148,235,341.91	93,746,512	84,135,899	9,765,963	6.59	8.6
314.00	12-2029	50-S0	(19)	38,150,176.71	22,491,330	22,907,380	2,690,998	7.05	8.5
315.00	12-2029	80-R2.5	(20)	11,343,449.20	8,371,544	5,240,595	593,474	5.23	8.8
316.00	12-2029	45-L0	(17)	194,800.17	150,365	77,551	9,847	5.05	7.9
				212,063,774.35	135,615,649	118,473,534	13,750,881	6.48	
TOTAL NAUGHTON UNIT 3									

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
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
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NAUGHTON COMMON									
310.20 LAND RIGHTS	12-2029	SQUARE	0	15,015.87	10,090	4,926	547	3.64	9.0
311.00 STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(20)	65,100,547.68	35,632,989	42,487,659	4,762,161	7.32	8.9
312.00 BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(20)	39,036,171.47	22,533,695	24,309,711	2,807,759	7.19	8.7
314.00 TURBOGENERATOR UNITS	12-2029	50-S0	(20)	7,748,787.28	1,959,468	7,339,077	835,848	10.79	8.8
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(20)	3,979,390.52	2,075,460	2,699,808	302,334	7.60	8.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(18)	1,752,985.95	834,865	1,233,634	146,335	8.35	8.4
TOTAL NAUGHTON COMMON									
				117,632,878.17	63,046,577	78,074,815	8,854,984	7.53	
TOTAL NAUGHTON GENERATING STATION									
				829,126,450.85	441,435,126	553,082,062	94,973,767	11.45	
WYODAK GENERATING STATION									
WYODAK PLANT									
310.20 LAND RIGHTS	12-2029	SQUARE	0	164,796.80	132,116	32,681	3,631	2.20	9.0
311.00 STRUCTURES AND IMPROVEMENTS	12-2029	110-S0.5	(8)	53,950,967.97	42,769,703	15,497,343	1,747,110	3.24	8.9
312.00 BOILER PLANT EQUIPMENT	12-2029	65-L0.5	(8)	329,768,141.66	207,660,015	148,489,578	17,076,219	5.18	8.7
314.00 TURBOGENERATOR UNITS	12-2029	50-S0	(8)	65,670,228.09	43,623,830	27,300,016	3,192,944	4.86	8.6
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	80-R2.5	(7)	28,627,841.36	21,184,421	9,447,369	1,063,904	3.72	8.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	45-L0	(7)	1,601,036.54	818,754	894,355	105,662	6.60	8.5
TOTAL WYODAK GENERATING STATION									
				479,783,012.42	316,188,839	201,661,342	23,189,470	4.83	
BLUNDELL GENERATING STATION									
BLUNDELL GEOTHERMAL UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(9)	6,557,868.20	4,092,648	3,055,429	185,748	2.83	16.4
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(10)	13,104,275.06	7,478,566	6,936,136	454,339	3.47	15.3
314.00 TURBOGENERATOR UNITS	12-2037	50-S0	(9)	17,417,195.31	9,173,340	9,811,402	657,666	3.78	14.9
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	5,045,187.04	3,108,331	2,340,471	143,005	2.83	16.4
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	670,248.59	341,789	375,377	26,368	3.93	14.2
TOTAL BLUNDELL GEOTHERMAL UNIT 1									
				42,794,774.20	24,194,675	22,518,815	1,467,128	3.43	
BLUNDELL GEOTHERMAL UNIT 2									
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(8)	687,773.07	258,435	484,360	28,925	4.21	16.7
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(9)	9,315,698.99	2,918,239	7,235,873	452,251	4.85	16.0
314.00 TURBOGENERATOR UNITS	12-2037	50-S0	(9)	16,315,136.84	6,492,353	11,291,146	726,176	4.45	15.5
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	2,447,446.52	981,716	1,661,526	99,255	4.06	16.7
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(7)	529,878.44	206,335	360,635	24,466	4.62	14.7
TOTAL BLUNDELL GEOTHERMAL UNIT 2									
				29,295,933.86	10,857,078	21,033,540	1,331,073	4.54	
BLUNDELL GEOTHERMAL STEAM FIELD									
310.20 LAND RIGHTS	12-2037	SQUARE	0	40,981,910.43	29,005,337	11,976,573	704,505	1.72	17.0
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-S0.5	(7)	250,226.81	108,847	158,896	9,478	3.79	16.8
312.00 BOILER PLANT EQUIPMENT	12-2037	65-L0.5	(8)	37,177,764.53	13,570,767	26,581,219	1,657,558	4.46	16.0
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(7)	1,077,429.01	289,077	863,772	51,348	4.77	16.8
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-L0	(6)	122,619.31	34,921	95,055	6,278	5.12	15.1
TOTAL BLUNDELL GEOTHERMAL STEAM FIELD									
				79,609,950.09	43,008,949	39,675,515	2,429,167	3.05	

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
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
BLUNDELL GEOTHERMAL COMMON									
311.00 STRUCTURES AND IMPROVEMENTS	12-2037	110-50.5	(8)	889,100.67	245,096	715,132	42,599	4.79	16.8
312.00 BOILER PLANT EQUIPMENT	12-2037	65-10.5	(8)	2,762,604.36	128,774	2,854,838	174,215	6.31	16.4
314.00 TURBOGENERATOR UNITS	12-2037	50-50	(8)	34,042.34	2,847	33,919	2,092	6.15	16.2
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2037	80-R2.5	(8)	42,247.88	11,141	34,487	2,053	4.86	16.8
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2037	45-10	(6)	71,352.49	38,483	37,151	2,704	3.79	13.7
TOTAL BLUNDELL GEOTHERMAL COMMON				3,799,347.74	426,341	3,675,527	223,663	5.89	
TOTAL BLUNDELL GENERATING STATION				155,500,005.89	78,487,043	86,903,397	5,451,029	3.51	
TOTAL DEPRECIABLE STEAM PRODUCTION PLANT				7,431,983,313.06	4,549,018,033	3,686,710,595	587,739,080	7.91	
310.30 WATER RIGHTS									
DAVE JOHNSTON				9,700,996.61	2,534,227				
GADSBY				8,138.01	12,995				
HUNTER				24,271,831.30	10,839,179				
HUNTINGTON				1,471,639.00	981,841				
JIM BRIDGER				171,270.00	96,463				
NAUGHTON				690.97	631				
WYODAK				13,496.80	7,723				
TOTAL WATER RIGHTS				35,638,062.69	14,473,059				
TOTAL STEAM PRODUCTION PLANT				7,467,621,375.75	4,563,491,092	3,686,710,595	587,739,080	7.87	

PACIFICORP
OREGON

ACCOUNT 310.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA UNIT 4						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. 0						
2008	1,201,891.85	892,669	719,398	482,494	4.33	111,430
2012	166,573.53	110,357	88,936	77,637	4.33	17,930
	1,368,465.38	1,003,026	808,334	560,131		129,360
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1972	94,403.45	82,496	85,643	8,760	7.00	1,251
1992	5,566.81	4,469	4,640	927	7.00	132
	99,970.26	86,965	90,283	9,687		1,383
HUNTER COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1978	73,362.47	60,542	51,114	22,249	9.00	2,472
1983	172,975.07	139,496	117,772	55,203	9.00	6,134
	246,337.54	200,038	168,886	77,452		8,606
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1976	276,651.77	248,707	207,050	69,602	5.00	13,920
1979	4,026.00	3,593	2,991	1,035	5.00	207
1990	433.33	372	310	124	5.00	25
	281,111.10	252,672	210,351	70,760		14,152

PACIFICORP
OREGON

ACCOUNT 310.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1963	15,015.87	12,984	10,090	4,926	9.00	547
	15,015.87	12,984	10,090	4,926		547
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1978	39,348.80	32,472	32,102	7,247	9.00	805
1983	125,448.00	101,168	100,014	25,434	9.00	2,826
	164,796.80	133,640	132,116	32,681		3,631
BLUNDELL GEOTHERMAL STEAM FIELD						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1990	26,725,454.50	17,160,682	19,060,714	7,664,741	17.00	450,867
1991	13,453,417.70	8,534,983	9,479,977	3,973,441	17.00	233,732
2001	546,652.37	292,049	324,385	222,268	17.00	13,075
2004	256,385.86	126,280	140,262	116,124	17.00	6,831
	40,981,910.43	26,113,994	29,005,337	11,976,573		704,505
	43,157,607.38	27,803,319	30,425,397	12,732,210		862,184
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8						2.00

PACIFICORP
OREGON

ACCOUNT 310.30 WATER RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1958	93,696.09	84,259	27,534	66,162	7.00	9,452
1972	168,640.33	147,370	48,157	120,483	7.00	17,212
1993	9,438,660.19	7,523,556	2,458,536	6,980,124	7.00	997,161
	9,700,996.61	7,755,185	2,534,227	7,166,770		1,023,825
GADSBY COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. 0						
1923	155.29	138	155			
1925	565.85	503	566			
1935	45.00	39	45			
1936	27.77	24	28			
1952	7,344.10	6,249	12,202	4,857-		
	8,138.01	6,953	12,995	4,857-		
HUNTER COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1978	459,534.52	379,226	211,229	248,306	9.00	27,590
1983	11,041,560.24	8,904,466	4,959,785	6,081,776	9.00	675,753
1984	9,690,437.30	7,773,669	4,329,931	5,360,506	9.00	595,612
1987	2,931,729.35	2,310,906	1,287,174	1,644,555	9.00	182,728
2006	148,569.89	91,671	51,061	97,509	9.00	10,834
	24,271,831.30	19,459,938	10,839,179	13,432,652		1,492,517

PACIFICORP
OREGON

ACCOUNT 310.30 WATER RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1974	1,468,853.85	1,230,665	980,066	488,787	9.00	54,310
1980	1,524.42	1,247	993	531	9.00	59
1989	1,260.73	981	781	479	9.00	53
	1,471,639.00	1,232,893	981,841	489,798		54,422
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1976	163,829.00	147,281	92,301	71,528	5.00	14,306
1979	7,441.00	6,641	4,162	3,279	5.00	656
	171,270.00	153,922	96,463	74,807		14,962
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1963	690.97	597	631	60	9.00	7
	690.97	597	631	60		7
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1978	13,496.80	11,138	7,723	5,774	9.00	642
	13,496.80	11,138	7,723	5,774		642
	35,638,062.69	28,620,626	14,473,059	21,165,004		2,586,375
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 7.26

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. -4						
1962	118,048.72	113,867	88,703	34,068	4.27	7,978
1978	4,919,479.16	4,630,214	3,606,954	1,509,304	4.29	351,819
1979	22,513.62	21,145	16,472	6,942	4.29	1,618
1980	2,695,661.86	2,526,111	1,967,850	835,638	4.29	194,787
1981	20,818,317.01	19,463,428	15,162,083	6,488,966	4.29	1,512,579
1982	2,390,419.51	2,228,756	1,736,209	749,827	4.30	174,378
1983	220,847.77	205,374	159,987	69,695	4.30	16,208
1984	20,876.47	19,360	15,082	6,630	4.30	1,542
1985	514,617.84	475,875	370,708	164,494	4.30	38,254
1986	12,856.80	11,853	9,234	4,138	4.30	962
1987	303,555.95	278,951	217,304	98,394	4.30	22,882
1988	418,596.75	383,357	298,637	136,704	4.30	31,792
1989	1,447,575.16	1,320,891	1,028,979	476,499	4.30	110,814
1990	17,965.39	16,330	12,721	5,963	4.30	1,387
1992	52,840.44	47,608	37,087	17,867	4.31	4,145
1994	351,991.32	314,067	244,659	121,412	4.31	28,170
1996	480,303.42	423,789	330,133	169,382	4.31	39,300
1999	30,907.03	26,719	20,814	11,329	4.31	2,629
2000	287,242.29	246,328	191,890	106,842	4.31	24,789
2001	3,808,574.49	3,237,535	2,522,052	1,438,866	4.31	333,844
2002	202,084.15	170,139	132,539	77,629	4.31	18,011
2003	489,645.68	407,619	317,537	191,695	4.32	44,374
2004	830,734.52	683,395	532,367	331,597	4.32	76,759
2005	247,937.13	201,310	156,821	101,033	4.32	23,387
2006	352,853.32	282,238	219,864	147,103	4.32	34,052
2007	7,301,758.98	5,743,593	4,474,280	3,119,549	4.32	722,118
2008	5,388,013.34	4,158,326	3,239,352	2,364,182	4.32	547,264
2009	766,254.63	578,465	450,626	346,278	4.32	80,157
2010	1,182,143.07	869,845	677,613	551,816	4.32	127,735
2011	1,704,023.00	1,216,604	947,739	824,445	4.32	190,844
2012	1,468,995.82	1,011,741	788,150	739,606	4.32	171,205
2013	2,781,204.41	1,833,526	1,428,324	1,464,129	4.32	338,919
2014	962,332.99	599,935	467,352	533,475	4.33	123,204
2015	865,173.11	502,626	391,548	508,232	4.33	117,375
2016	767,893.11	406,548	316,702	481,906	4.33	111,295
2017	76,056.09	35,301	27,500	51,599	4.33	11,917

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. -4						
2018	819,001.60	311,770	242,870	608,892	4.33	140,622
2019	656,000.00	175,534	136,742	545,498	4.33	125,981
2020	8,052,000.00	866,885	675,307	7,698,773	4.33	1,778,008
	73,847,295.95	56,046,958	43,660,790	33,140,397		7,683,104

COLSTRIP GENERATING STATION

INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -6

1984	35,961,036.93	31,878,668	27,600,720	10,517,979	6.90	1,524,345
1986	17,019,359.30	14,949,458	12,943,320	5,097,201	6.91	737,656
1987	64,452.75	56,341	48,780	19,540	6.91	2,828
1988	59,242.45	51,504	44,592	18,205	6.92	2,631
1989	110,747.28	95,764	82,913	34,479	6.92	4,983
1990	11,365.09	9,771	8,460	3,587	6.92	518
1992	85,641.62	72,681	62,928	27,853	6.93	4,019
1993	45,626.45	38,454	33,294	15,070	6.93	2,175
1994	28,294.08	23,669	20,493	9,499	6.93	1,371
1995	6,569.08	5,452	4,720	2,243	6.93	324
1996	14,512.90	11,937	10,335	5,049	6.94	728
1997	86,997.03	70,898	61,384	30,833	6.94	4,443
1998	6,477.71	5,227	4,526	2,341	6.94	337
2000	16,542.39	13,046	11,295	6,240	6.95	898
2001	56,660.21	44,116	38,196	21,864	6.95	3,146
2002	14,245.40	10,939	9,471	5,629	6.95	810
2003	1,229,836.36	930,007	805,205	498,422	6.95	71,715
2004	31,619.02	23,510	20,355	13,161	6.95	1,894
2005	122,267.81	89,153	77,189	52,415	6.96	7,531
2006	611,191.66	436,465	377,894	269,969	6.96	38,789
2007	207,518.49	144,738	125,315	94,655	6.96	13,600
2008	52,181.72	35,438	30,682	24,630	6.96	3,539
2009	647,322.24	426,099	368,919	317,243	6.97	45,515
2010	83,580.17	53,106	45,979	42,616	6.97	6,114
2011	723,069.96	441,110	381,915	384,539	6.97	55,171
2012	590,239.02	343,033	297,000	328,654	6.97	47,153
2013	1,281,557.99	701,803	607,625	750,827	6.98	107,568
2014	161,052.68	82,121	71,101	99,615	6.98	14,271

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -6						
2015	635,595.41	296,314	256,550	417,181	6.98	59,768
2016	372,720.31	154,659	133,905	261,179	6.98	37,418
2017	1,123,795.26	397,833	344,446	846,777	6.98	121,315
2018	1,636,177.34	455,544	394,412	1,339,936	6.99	191,693
2019	224,000.00	41,951	36,321	201,119	6.99	28,772
2020	445,000.00	31,491	27,265	444,435	6.99	63,582
	63,766,496.11	52,422,300	45,387,506	22,204,980		3,206,620

CRAIG UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 110-S0.5

PROBABLE RETIREMENT YEAR.. 12-2025

NET SALVAGE PERCENT.. -1

1980	11,282,386.47	10,112,110	10,040,442	1,354,768	4.95	273,691
1982	3,099.53	2,763	2,743	387	4.95	78
1983	4,394.69	3,906	3,878	560	4.95	113
1985	30,740.31	27,148	26,956	4,092	4.95	827
1991	6,454.49	5,563	5,524	995	4.96	201
1995	1,942.53	1,637	1,625	337	4.97	68
1996	72,365.59	60,593	60,164	12,926	4.97	2,601
2005	21,119.91	16,111	15,997	5,334	4.98	1,071
2010	42,042.16	28,758	28,554	13,908	4.98	2,793
2011	67,662.24	44,723	44,406	23,933	4.99	4,796
2014	39,609.71	22,601	22,441	17,565	4.99	3,520
2018	4,620.23	1,558	1,547	3,119	4.99	625
2019	6,000.00	1,391	1,381	4,679	5.00	936
	11,582,437.86	10,328,862	10,255,658	1,442,604		291,320

CRAIG UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 110-S0.5

PROBABLE RETIREMENT YEAR.. 12-2026

NET SALVAGE PERCENT.. -2

1979	11,464,722.82	10,181,162	9,570,929	2,123,089	5.92	358,630
1982	2,812.71	2,474	2,326	543	5.93	92
1983	8,756.63	7,675	7,215	1,717	5.93	290
1985	29,177.13	25,385	23,863	5,897	5.93	994

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1991	6,075.63	5,138	4,830	1,367	5.94	230
1994	4,893.61	4,061	3,818	1,174	5.95	197
1995	7,744.63	6,382	5,999	1,900	5.95	319
2005	21,015.89	15,436	14,511	6,925	5.97	1,160
2009	47,897.49	32,065	30,143	18,712	5.98	3,129
	11,593,096.54	10,279,778	9,663,634	2,161,325		365,041

CRAIG COMMON

INTERIM SURVIVOR CURVE.. IOWA 110-S0.5

PROBABLE RETIREMENT YEAR.. 12-2026

NET SALVAGE PERCENT.. -1

1979	8,998,394.70	7,912,615	7,381,858	1,706,521	5.92	288,264
1983	46,114.97	40,023	37,338	9,238	5.93	1,558
1984	21,617.76	18,694	17,440	4,394	5.93	741
1985	198,825.34	171,286	159,797	41,017	5.93	6,917
1986	7,615.94	6,535	6,097	1,595	5.93	269
1987	8,728.33	7,455	6,955	1,861	5.94	313
1988	81,798.20	69,550	64,885	17,731	5.94	2,985
1989	135,729.86	114,857	107,153	29,934	5.94	5,039
1990	85,916.20	72,333	67,481	19,294	5.94	3,248
1991	17,717.76	14,837	13,842	4,053	5.94	682
1993	115,641.19	95,655	89,239	27,559	5.95	4,632
1994	124,233.88	102,094	95,246	30,230	5.95	5,081
1995	210,328.16	171,632	160,119	52,312	5.95	8,792
1996	194,682.86	157,658	147,083	49,547	5.95	8,327
1997	78,080.35	62,693	58,488	20,373	5.96	3,418
1999	46,324.19	36,517	34,068	12,720	5.96	2,134
2000	215,096.04	167,791	156,536	60,711	5.96	10,186
2001	13,557.78	10,457	9,756	3,938	5.96	661
2002	35,913.27	27,358	25,523	10,750	5.96	1,804
2003	88,481.63	66,449	61,992	27,375	5.97	4,585
2004	75,236.78	55,646	51,913	24,076	5.97	4,033
2005	39,485.64	28,718	26,792	13,089	5.97	2,192
2006	436,864.84	311,789	290,875	150,358	5.97	25,186
2008	405,545.52	276,632	258,076	151,525	5.97	25,381
2009	328,025.00	217,442	202,857	128,449	5.98	21,480
2010	281,067.80	180,493	168,386	115,492	5.98	19,313

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -1						
2011	169,953.98	105,127	98,075	73,578	5.98	12,304
2012	271,151.88	160,448	149,686	124,178	5.98	20,766
2013	816,699.60	458,123	427,393	397,473	5.98	66,467
2014	182,191.27	95,698	89,279	94,734	5.98	15,842
2015	1,096,508.46	529,118	493,626	613,847	5.99	102,479
2017	60,142.96	22,362	20,862	39,882	5.99	6,658
2018	342,599.30	101,891	95,056	250,969	5.99	41,898
2019	72,000.00	14,564	13,587	59,133	5.99	9,872
2020	1,624,000.00	126,364	117,888	1,522,352	5.99	254,149
	16,926,271.44	12,010,904	11,205,245	5,890,289		987,656
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1958	2,255.68	2,217	2,203	278	6.83	41
1990	22,397.02	19,982	19,854	4,783	6.92	691
1995	65,178.11	56,135	55,776	15,920	6.93	2,297
1996	54,706.42	46,696	46,397	13,780	6.94	1,986
1997	57,062.01	48,257	47,948	14,820	6.94	2,135
2002	64,703.53	51,560	51,230	19,944	6.95	2,870
2008	58,671.68	41,349	41,084	23,455	6.96	3,370
2009	33,273.17	22,729	22,583	14,017	6.97	2,011
2012	642,575.96	387,543	385,062	321,772	6.97	46,165
2018	123,906.50	35,800	35,571	100,726	6.99	14,410
	1,124,730.08	712,268	707,708	529,495		75,976
DAVE JOHNSTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1960	5,217.75	5,113	5,081	659	6.84	96
1962	5,299.94	5,177	5,144	686	6.84	100
1990	22,397.01	19,982	19,855	4,781	6.92	691
1995	12,072.14	10,397	10,331	2,948	6.93	425

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1996	111,940.32	95,550	94,944	28,190	6.94	4,062
2005	135,390.61	102,447	101,798	47,132	6.96	6,772
2012	263,707.66	159,044	158,036	132,042	6.97	18,944
2014	9,081.93	4,806	4,776	5,215	6.98	747
	565,107.36	402,516	399,965	221,653		31,837
DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1977	286,759.54	270,540	292,111	23,324	6.89	3,385
1991	476,896.56	422,874	456,591	67,995	6.92	9,826
1992	143,005.97	125,944	135,986	21,321	6.93	3,077
1997	31,284.36	26,457	28,567	5,846	6.94	842
2006	20,668.54	15,317	16,538	6,197	6.96	890
2008	17,003,493.45	11,983,178	12,938,639	5,765,204	6.96	828,334
2009	871,812.46	595,526	643,009	315,984	6.97	45,335
2010	81,002.68	53,411	57,670	31,433	6.97	4,510
2018	8,627.96	2,493	2,692	6,799	6.99	973
	18,923,551.52	13,495,740	14,571,803	6,244,104		897,172
DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1990	1,130.63	1,009	1,061	183	6.92	26
1991	146,192.78	129,632	136,266	24,546	6.92	3,547
1993	1,574,458.22	1,377,020	1,447,495	284,409	6.93	41,040
1994	5,556.72	4,824	5,071	1,042	6.93	150
1996	619,268.65	528,594	555,647	125,548	6.94	18,090
2003	135,838.08	106,598	112,054	37,368	6.95	5,377
2008	17,271.19	12,172	12,795	6,203	6.96	891
2009	1,551,330.43	1,059,697	1,113,932	592,532	6.97	85,012
2010	50,794.21	33,492	35,206	20,668	6.97	2,965

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
2011	315,780.46	199,912	210,143	137,215	6.97	19,687
2012	10,662,354.73	6,430,551	6,759,663	4,968,928	6.97	712,902
2018	121,885.57	35,216	37,018	97,056	6.99	13,885
	15,201,861.67	9,918,717	10,426,351	6,295,697		903,572
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1958	1,999,998.43	1,965,918	2,111,168	88,830	6.83	13,006
1959	7,072.84	6,942	7,455	325	6.83	48
1960	912,092.39	893,711	959,742	43,560	6.84	6,368
1961	29,995.97	29,345	31,513	1,482	6.84	217
1962	478.85	468	503	24	6.84	4
1963	6,561.16	6,398	6,871	347	6.84	51
1964	2,168,421.47	2,110,290	2,266,207	119,057	6.85	17,381
1965	12,913.98	12,545	13,472	734	6.85	107
1966	37,173.54	36,044	38,707	2,184	6.85	319
1967	26,201.61	25,350	27,223	1,599	6.86	233
1968	16,734.90	16,159	17,353	1,055	6.86	154
1969	4,911.22	4,732	5,082	321	6.86	47
1970	4,908.73	4,718	5,067	333	6.87	48
1971	36,716.71	35,212	37,814	2,575	6.87	375
1972	5,558,989.74	5,318,486	5,711,438	403,451	6.87	58,726
1973	1,322,307.00	1,261,957	1,355,196	99,342	6.87	14,460
1974	417,659.99	397,486	426,854	32,572	6.88	4,734
1975	488,992.06	464,114	498,405	39,487	6.88	5,739
1976	389,241.26	368,402	395,621	32,544	6.88	4,730
1977	246,946.37	232,978	250,191	21,450	6.89	3,113
1978	393,517.52	370,121	397,467	35,402	6.89	5,138
1979	713.42	669	718	66	6.89	10
1980	182,871.77	170,870	183,495	17,664	6.89	2,564
1981	50,166.51	46,695	50,145	5,038	6.90	730
1983	125,373.06	115,812	124,369	13,542	6.90	1,963
1984	1,282,939.37	1,180,214	1,267,413	143,820	6.90	20,843
1985	86,294.20	79,018	84,856	10,067	6.91	1,457
1986	325,863.53	297,033	318,979	39,471	6.91	5,712

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1987	391,731.74	355,350	381,605	49,300	6.91	7,135
1988	2,363,584.49	2,132,395	2,289,945	309,998	6.92	44,797
1989	1,033,251.22	927,174	995,677	140,899	6.92	20,361
1990	380,880.13	339,817	364,924	54,044	6.92	7,810
1991	693,237.22	614,708	660,125	102,436	6.92	14,803
1992	265,666.84	233,971	251,258	40,976	6.93	5,913
1993	767,772.63	671,493	721,106	123,444	6.93	17,813
1994	2,887,190.39	2,506,332	2,691,510	484,399	6.93	69,899
1995	167,245.22	144,041	154,683	29,286	6.93	4,226
1996	245,275.06	209,361	224,829	44,973	6.94	6,480
1997	64,971.27	54,946	59,006	12,463	6.94	1,796
1998	32,878.47	27,532	29,566	6,600	6.94	951
1999	11,960,660.30	9,908,462	10,640,541	2,516,186	6.94	362,563
2000	78,208.38	64,007	68,736	17,293	6.95	2,488
2001	218,059.95	176,189	189,207	50,659	6.95	7,289
2002	1,048,624.30	835,620	897,359	256,128	6.95	36,853
2003	432,547.98	339,438	364,517	111,286	6.95	16,012
2004	558,297.82	430,786	462,614	151,513	6.95	21,800
2005	374,534.29	283,402	304,341	107,647	6.96	15,467
2006	1,562,594.41	1,157,992	1,243,549	475,305	6.96	68,291
2007	525,132.30	380,085	408,167	169,478	6.96	24,350
2008	63,880,228.43	45,019,463	48,345,689	21,922,562	6.96	3,149,793
2009	4,388,936.10	2,998,034	3,219,541	1,608,288	6.97	230,744
2010	1,021,520.28	673,563	723,329	400,344	6.97	57,438
2011	232,811.76	147,387	158,277	97,816	6.97	14,034
2012	4,026,698.57	2,428,534	2,607,964	1,821,404	6.97	261,321
2013	1,014,589.08	576,573	619,173	496,875	6.98	71,186
2014	1,179,572.35	624,164	670,280	627,250	6.98	89,864
2015	393,805.18	190,519	204,595	228,590	6.98	32,749
2016	4,470,039.61	1,924,826	2,067,040	2,850,003	6.98	408,310
2017	151,602.90	55,694	59,809	106,954	6.98	15,323
2018	2,407,455.04	695,576	746,968	1,901,232	6.99	271,993
2019	646,000.00	125,549	134,825	575,775	6.99	82,371
2020	3,595,000.00	264,002	283,508	3,670,992	6.99	525,178
	129,596,661.31	92,968,672	99,837,586	42,718,742		6,135,678

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1951	923,543.19	888,291	1,027,835	25,004	11.42	2,189
1957	3,398.95	3,228	3,735	140	11.48	12
1966	2,383.11	2,209	2,556	161	11.56	14
1977	12,469.38	11,076	12,816	1,399	11.65	120
1979	3,861.45	3,395	3,928	474	11.67	41
1985	28,355.00	24,046	27,823	4,501	11.72	384
1986	10,818.68	9,111	10,542	1,791	11.72	153
1987	31,312.74	26,172	30,283	5,413	11.73	461
1994	13,370.72	10,462	12,106	3,137	11.78	266
1995	80,256.60	62,044	71,791	19,702	11.79	1,671
2003	79,112.11	53,424	61,817	28,371	11.85	2,394
2018	24,460.29	4,808	5,563	22,321	11.95	1,868
2020	115,000.00	5,261	6,087	125,013	11.96	10,453
	1,328,342.22	1,103,527	1,276,883	237,427		20,026

GADSBY UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1952	918,330.07	881,549	1,023,905	22,992	11.43	2,012
1956	10,744.48	10,227	11,878	370	11.47	32
1957	1,445.57	1,373	1,595	53	11.48	5
1966	1,248.41	1,157	1,344	79	11.56	7
1973	1,438.24	1,300	1,510	130	11.62	11
1975	47,389.99	42,476	49,335	4,689	11.64	403
1980	9,912.34	8,669	10,069	1,231	11.68	105
1985	4,762.61	4,039	4,691	738	11.72	63
1986	10,818.68	9,111	10,582	1,751	11.72	149
1991	23,308.96	18,824	21,864	4,708	11.76	400
1994	32,023.02	25,057	29,103	7,403	11.78	628
2018	31,915.47	6,274	7,287	29,096	11.95	2,435
2020	115,000.00	5,261	6,111	124,989	11.96	10,451
	1,208,337.84	1,015,317	1,179,274	198,231		16,701

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1955	912,876.11	870,819	999,437	41,242	11.46	3,599
1966	2,029.36	1,881	2,159	155	11.56	13
1978	1,939.95	1,715	1,968	243	11.66	21
1979	3,801.80	3,343	3,837	497	11.67	43
1985	20,578.27	17,451	20,028	3,431	11.72	293
1986	16,897.25	14,230	16,332	2,931	11.72	250
1991	15,052.58	12,156	13,951	3,209	11.76	273
1996	32,968.73	25,158	28,874	8,711	11.80	738
2004	103,667.79	68,319	78,410	39,772	11.86	3,353
2006	31,850.71	19,847	22,778	13,531	11.87	1,140
2018	57,435.12	11,291	12,959	52,517	11.95	4,395
2020	122,000.00	5,581	6,405	132,675	11.96	11,093
	1,321,097.67	1,051,791	1,207,138	298,913		25,211

GADSBY COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1951	641,838.44	617,339	687,156	44,540	11.42	3,900
1952	561,815.46	539,314	600,307	40,163	11.43	3,514
1954	19,235.50	18,389	20,469	1,460	11.45	128
1955	280,436.10	267,516	297,770	21,927	11.46	1,913
1956	1,495.06	1,423	1,584	120	11.47	10
1957	6,519.66	6,191	6,891	541	11.48	47
1958	6,077.72	5,758	6,409	519	11.49	45
1959	43,410.05	41,025	45,665	3,823	11.50	332
1961	245.55	231	257	23	11.52	2
1965	3,170.98	2,948	3,281	334	11.55	29
1966	657.38	609	678	72	11.56	6
1967	2,405.24	2,222	2,473	269	11.57	23
1970	4,182.86	3,825	4,258	511	11.59	44
1972	537,590.77	487,936	543,118	69,735	11.61	6,006
1973	7,684.76	6,947	7,733	1,028	11.62	88
1974	1,127.12	1,015	1,130	155	11.63	13
1976	1,226,299.73	1,094,130	1,217,869	180,113	11.65	15,460
1977	139,906.32	124,269	138,323	21,170	11.65	1,817
1978	50,723.77	44,831	49,901	7,924	11.66	680

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1979	75,890.67	66,730	74,277	12,239	11.67	1,049
1980	221,968.50	194,123	216,077	36,967	11.68	3,165
1982	22,388.72	19,360	21,549	3,974	11.69	340
1984	3,676.29	3,139	3,494	697	11.71	60
1985	460,200.80	390,261	434,397	90,232	11.72	7,699
1986	546,268.20	460,047	512,075	110,670	11.72	9,443
1987	55,611.17	46,481	51,738	11,659	11.73	994
1991	280,002.53	226,127	251,700	67,502	11.76	5,740
1992	1,098,343.14	878,156	977,470	274,641	11.77	23,334
1993	310,484.02	245,597	273,372	80,579	11.78	6,840
1994	2,956,246.77	2,313,150	2,574,752	795,369	11.78	67,519
1995	268,878.51	207,861	231,369	75,153	11.79	6,374
1996	184,398.97	140,714	156,628	53,587	11.80	4,541
1997	50,107.86	37,715	41,980	15,143	11.81	1,282
1998	8,565.86	6,355	7,074	2,691	11.81	228
1999	29,340.68	21,420	23,842	9,606	11.82	813
2000	3,731.32	2,678	2,981	1,273	11.83	108
2001	11,356.55	7,999	8,904	4,043	11.84	341
2003	207,970.09	140,440	156,323	80,763	11.85	6,815
2004	23,962.63	15,792	17,578	9,739	11.86	821
2005	21,023.53	13,497	15,023	8,943	11.86	754
2006	32,697.99	20,375	22,679	14,596	11.87	1,230
2007	70,641.07	42,597	47,414	33,116	11.88	2,788
2008	956,600.35	556,276	619,187	471,337	11.88	39,675
2009	77,790.94	43,388	48,295	40,387	11.89	3,397
2011	31,443.18	15,847	17,639	18,206	11.90	1,530
2012	21,762.21	10,289	11,453	13,356	11.91	1,121
2014	6,001.75	2,407	2,679	4,163	11.92	349
2016	16,714.45	5,199	5,787	13,268	11.94	1,111
2017	1,847.06	476	530	1,576	11.94	132
2018	308,460.94	60,638	67,496	284,150	11.95	23,778
2019	58,000.00	7,325	8,153	57,967	11.96	4,847
2020	129,000.00	5,902	6,569	140,491	11.96	11,747
	12,086,199.22	9,474,279	10,545,758	3,232,509		274,022

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -13						
1965	844,270.95	902,776	809,651	144,375	2.97	48,611
1982	148,312.20	155,209	139,199	28,394	2.98	9,528
1985	1,640.65	1,707	1,531	323	2.98	108
1993	2,441.82	2,484	2,228	531	2.99	178
1994	10,774.37	10,923	9,796	2,379	2.99	796
1996	32,293.04	32,472	29,122	7,369	2.99	2,465
2000	8,653.96	8,523	7,644	2,135	2.99	714
2006	48,958.71	45,817	41,091	14,233	2.99	4,760
2007	7,191.81	6,647	5,961	2,165	2.99	724
2014	15,486.93	11,962	10,728	6,772	3.00	2,257
	1,120,024.44	1,178,520	1,056,951	208,676		70,141
HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -13						
1976	1,633,242.59	1,725,381	1,548,654	296,910	2.98	99,634
1978	1,508.20	1,589	1,426	278	2.98	93
1979	78.35	82	74	15	2.98	5
1982	86,488.24	90,510	81,239	16,492	2.98	5,534
1985	1,450.96	1,510	1,355	284	2.98	95
1989	9,563.93	9,852	8,843	1,964	2.99	657
1993	6,209.65	6,318	5,671	1,346	2.99	450
1996	4,604.34	4,630	4,156	1,047	2.99	350
2002	2,481.24	2,411	2,164	640	2.99	214
2004	29,038.85	27,749	24,907	7,907	2.99	2,644
2007	3,571.63	3,301	2,963	1,073	2.99	359
2012	6,240.59	5,207	4,674	2,378	3.00	793
2013	25,104.37	20,247	18,173	10,195	3.00	3,398
2018	7,876.40	4,046	3,632	5,269	3.00	1,756
2019	31,000.00	11,677	10,481	24,549	3.00	8,183
	1,848,459.34	1,914,510	1,718,411	370,348		124,165

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -13						
1965	572,365.79	612,029	516,481	130,292	2.97	43,869
1976	748,619.74	790,853	667,388	178,552	2.98	59,917
1979	2,181.98	2,295	1,937	529	2.98	178
1982	62,229.89	65,124	54,957	15,363	2.98	5,155
1983	49,559.65	51,768	43,686	12,316	2.98	4,133
1984	143,084.16	149,164	125,877	35,808	2.98	12,016
1985	58,945.16	61,323	51,749	14,859	2.98	4,986
1986	3,988.26	4,140	3,494	1,013	2.98	340
1987	31,290.85	32,406	27,347	8,012	2.98	2,689
1988	5,791.63	5,982	5,048	1,496	2.99	500
1991	7,966.93	8,160	6,886	2,117	2.99	708
1993	99,690.27	101,430	85,595	27,055	2.99	9,048
1994	28,035.67	28,422	23,985	7,695	2.99	2,574
1996	36,401.78	36,604	30,890	10,244	2.99	3,426
1997	60,095.68	60,152	50,761	17,147	2.99	5,735
1998	5,168.71	5,148	4,344	1,496	2.99	500
2000	13,696.94	13,490	11,384	4,094	2.99	1,369
2001	11,931.81	11,675	9,852	3,631	2.99	1,214
2002	135,765.84	131,910	111,317	42,099	2.99	14,080
2003	21,628.37	20,849	17,594	6,846	2.99	2,290
2004	244,081.89	233,238	196,826	78,987	2.99	26,417
2005	18,362.30	17,376	14,663	6,086	2.99	2,035
2006	495,127.09	463,350	391,014	168,480	2.99	56,348
2009	37,897.27	33,957	28,656	14,168	2.99	4,738
2010	48,286.34	42,434	35,809	18,754	2.99	6,272
2011	11,624,348.87	9,972,876	8,415,948	4,719,567	3.00	1,573,189
2012	55,842.41	46,598	39,323	23,779	3.00	7,926
2013	41,180.84	33,213	28,028	18,506	3.00	6,169
2014	5,965.78	4,608	3,889	2,853	3.00	951
2015	70,740.93	51,691	43,621	36,316	3.00	12,105
2016	58,019.76	39,303	33,167	32,395	3.00	10,798
2018	76,103.76	39,090	32,987	53,010	3.00	17,670
	14,874,396.35	13,170,658	11,114,504	5,693,564		1,899,345

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -10						
1978	21,136,232.85	19,094,177	15,737,327	7,512,529	8.81	852,727
1981	12,393.58	11,052	9,109	4,524	8.83	512
1982	17,113.97	15,193	12,522	6,303	8.83	714
1983	23,829.04	21,047	17,347	8,865	8.84	1,003
1984	452.63	398	328	170	8.84	19
1985	12,759.73	11,154	9,193	4,843	8.84	548
1986	130,052.30	113,021	93,151	49,906	8.85	5,639
1987	89,959.70	77,720	64,056	34,899	8.85	3,943
1988	53,985.90	46,338	38,192	21,193	8.86	2,392
1989	63,708.94	54,324	44,774	25,306	8.86	2,856
1990	4,990.26	4,224	3,481	2,008	8.87	226
1991	64,502.12	54,196	44,668	26,284	8.87	2,963
1993	6,841.19	5,653	4,659	2,866	8.88	323
2001	19,002.01	14,277	11,767	9,135	8.91	1,025
2004	10,262.93	7,296	6,013	5,276	8.92	591
2005	493,519.79	342,959	282,665	260,207	8.93	29,139
2006	129,209.60	87,611	72,209	69,922	8.93	7,830
2007	185,486.72	122,329	100,823	103,212	8.93	11,558
2008	60,841.45	38,875	32,041	34,885	8.94	3,902
2009	51,637.53	31,848	26,249	30,552	8.94	3,417
2011	69,954.53	39,500	32,556	44,394	8.95	4,960
2013	190,264.28	95,085	78,369	130,922	8.96	14,612
2017	67,158.13	20,692	17,054	56,820	8.97	6,334
2018	52,826.10	12,615	10,397	47,711	8.98	5,313
	22,946,985.28	20,321,584	16,748,950	8,492,734		962,546

HUNTER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1980	11,255,129.85	10,083,167	8,536,123	3,844,520	8.82	435,887
1982	9,831.92	8,728	7,389	3,426	8.83	388
1983	17,105.56	15,108	12,790	6,026	8.84	682
1985	251.93	220	186	91	8.84	10
1986	36,726.62	31,917	27,020	13,379	8.85	1,512
1987	41,383.22	35,753	30,267	15,254	8.85	1,724
1988	2,512.72	2,157	1,826	938	8.86	106

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -10						
1989	38,791.97	33,078	28,003	14,668	8.86	1,656
1990	10,384.88	8,790	7,441	3,982	8.87	449
1991	1,934.43	1,625	1,376	752	8.87	85
1992	5,027.10	4,191	3,548	1,982	8.87	223
1993	27,168.31	22,449	19,005	10,880	8.88	1,225
2001	10,328.27	7,760	6,569	4,792	8.91	538
2003	4,107.19	2,979	2,522	1,996	8.92	224
2005	287,096.12	199,510	168,900	146,906	8.93	16,451
2006	78,690.20	53,356	45,170	41,390	8.93	4,635
2007	26,603.73	17,545	14,853	14,411	8.93	1,614
2008	75,180.66	48,037	40,667	42,032	8.94	4,702
2009	4,062.73	2,506	2,122	2,347	8.94	263
2011	47,754.09	26,964	22,827	29,703	8.95	3,319
2013	57,902.35	28,937	24,497	39,195	8.96	4,374
2015	122,508.30	51,141	43,295	91,465	8.96	10,208
2017	171,966.21	52,985	44,856	144,307	8.97	16,088
2018	163,735.08	39,100	33,101	147,008	8.98	16,371
2020	27,000.00	1,566	1,326	28,374	8.98	3,160
	12,523,183.44	10,779,569	9,125,678	4,649,824		525,894

HUNTER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1983	52,583,629.32	46,443,649	39,700,885	18,141,107	8.84	2,052,161
1986	4,547.97	3,952	3,378	1,625	8.85	184
1987	529,864.89	457,771	391,311	191,540	8.85	21,643
1990	1,634.24	1,383	1,182	615	8.87	69
1991	105,137.10	88,339	75,514	40,137	8.87	4,525
1994	54,159.08	44,355	37,915	21,660	8.88	2,439
1995	80,124.16	64,969	55,537	32,600	8.89	3,667
2001	184,722.31	138,788	118,639	84,556	8.91	9,490
2003	37,235.47	27,003	23,083	17,876	8.92	2,004
2004	80,093.83	56,942	48,675	39,428	8.92	4,420
2005	360,676.55	250,643	214,254	182,490	8.93	20,436
2006	159,133.06	107,900	92,235	82,811	8.93	9,273
2007	45,896.74	30,269	25,874	24,612	8.93	2,756

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -10						
2008	72,011.25	46,012	39,332	39,880	8.94	4,461
2009	25,043.45	15,446	13,204	14,344	8.94	1,604
2011	391,721.18	221,186	189,074	241,819	8.95	27,019
2012	182,119.30	97,287	83,163	117,169	8.95	13,092
2015	279,850.74	116,824	99,863	207,973	8.96	23,211
2016	14,830.15	5,434	4,645	11,668	8.97	1,301
2017	94,442.78	29,099	24,874	79,013	8.97	8,809
2018	299,964.62	71,631	61,231	268,730	8.98	29,925
	55,586,838.19	48,318,882	41,303,868	19,841,654		2,242,489

HUNTER UNITS 1 AND 2 COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1978	7,523,483.41	6,796,610	5,802,410	2,473,422	8.81	280,752
1980	79,850.06	71,536	61,072	26,763	8.82	3,034
1981	715,412.75	637,999	544,673	242,281	8.83	27,438
1983	17,735.33	15,664	13,373	6,136	8.84	694
1986	3,026.90	2,631	2,246	1,083	8.85	122
1987	1,113.90	962	821	404	8.85	46
1989	28,235.12	24,076	20,554	10,504	8.86	1,186
1990	172,364.13	145,896	124,555	65,046	8.87	7,333
1991	12,200.73	10,251	8,751	4,669	8.87	526
1992	37,571.24	31,321	26,739	14,589	8.87	1,645
1993	38,640.07	31,929	27,258	15,246	8.88	1,717
1997	15,807.19	12,541	10,707	6,681	8.90	751
2002	32,844.94	24,272	20,722	15,408	8.91	1,729
2003	25,606.98	18,570	15,854	12,314	8.92	1,380
2004	30,800.62	21,897	18,694	15,187	8.92	1,703
2005	187,662.54	130,411	111,335	95,094	8.93	10,649
2006	101,380.38	68,741	58,686	52,833	8.93	5,916
2007	26,961.60	17,781	15,180	14,478	8.93	1,621
2008	69,828.68	44,618	38,091	38,720	8.94	4,331
2009	57,112.66	35,225	30,072	32,752	8.94	3,664
2011	62,291.86	35,173	30,028	38,493	8.95	4,301
2012	2,529.00	1,351	1,153	1,629	8.95	182

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -10						
2015	53,948.11	22,521	19,227	40,116	8.96	4,477
2016	28,915.10	10,594	9,044	22,762	8.97	2,538
2018	129,167.96	30,845	26,333	115,752	8.98	12,890
	9,454,491.26	8,243,415	7,037,578	3,362,362		380,625

HUNTER UNITS 1, 2 AND 3 COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1978	31,101,244.08	28,096,428	23,358,590	10,852,778	8.81	1,231,870
1980	11,052,357.01	9,901,508	8,231,839	3,925,754	8.82	445,097
1981	112,762.67	100,561	83,604	40,435	8.83	4,579
1982	17,978.20	15,960	13,269	6,507	8.83	737
1983	44,253,206.36	39,085,936	32,494,962	16,183,565	8.84	1,830,720
1984	40,028.82	35,177	29,245	14,787	8.84	1,673
1985	493,611.77	431,506	358,742	184,231	8.84	20,841
1986	1,762,465.80	1,531,660	1,273,380	665,333	8.85	75,179
1987	810,835.77	700,513	582,387	309,532	8.85	34,975
1988	680,335.85	583,960	485,488	262,881	8.86	29,671
1989	709,000.84	604,564	502,618	277,283	8.86	31,296
1990	707,270.38	598,661	497,710	280,287	8.87	31,599
1991	100,766.54	84,666	70,389	40,454	8.87	4,561
1992	203,742.29	169,847	141,206	82,910	8.87	9,347
1993	478,459.06	395,355	328,687	197,618	8.88	22,254
1994	770,542.96	631,062	524,647	322,950	8.88	36,368
1995	1,108,108.37	898,514	747,000	471,920	8.89	53,084
1996	345,048.72	276,900	230,207	149,347	8.89	16,799
1997	475,116.15	376,956	313,391	209,237	8.90	23,510
1998	208,382.43	163,370	135,821	93,399	8.90	10,494
1999	148,783.44	115,141	95,725	67,937	8.90	7,633
2000	108,163.94	82,513	68,599	50,381	8.91	5,654
2002	94,551.70	69,874	58,091	45,916	8.91	5,153
2003	497,051.22	360,466	299,681	247,075	8.92	27,699
2004	1,493,856.21	1,062,044	882,954	760,288	8.92	85,234
2005	700,797.22	487,002	404,880	365,997	8.93	40,985
2006	926,492.99	628,209	522,276	496,867	8.93	55,640
2007	452,817.27	298,635	248,277	249,822	8.93	27,976

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -10						
2008	2,702,983.14	1,727,090	1,435,855	1,537,427	8.94	171,972
2009	511,685.13	315,586	262,369	300,484	8.94	33,611
2010	199,715.57	118,181	98,252	121,435	8.95	13,568
2011	335,934.61	189,686	157,700	211,828	8.95	23,668
2012	165,603.22	88,464	73,547	108,617	8.95	12,136
2013	833,923.84	416,755	346,479	570,838	8.96	63,710
2014	364,129.87	167,952	139,631	260,912	8.96	29,120
2015	2,744,072.75	1,145,513	952,348	2,066,132	8.96	230,595
2016	1,672,425.32	612,775	509,444	1,330,224	8.97	148,297
2017	478,475.13	147,423	122,563	403,759	8.97	45,012
2018	1,322,410.02	315,790	262,539	1,192,112	8.98	132,752
2019	558,000.00	87,853	73,039	540,761	8.98	60,218
2020	3,324,000.00	192,839	160,321	3,496,079	8.98	389,318
	115,067,136.66	93,312,895	77,577,750	48,996,101		5,524,605

HUNTINGTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -14

1977	16,427,625.09	15,438,196	12,360,876	6,366,617	8.81	722,658
1978	1,094.41	1,025	821	427	8.81	48
1980	1,553,450.18	1,442,301	1,154,805	616,128	8.82	69,856
1981	6,287.93	5,811	4,653	2,516	8.83	285
1983	7,729.76	7,075	5,665	3,147	8.84	356
1984	30,570.12	27,842	22,292	12,558	8.84	1,421
1986	119,951.50	108,034	86,499	50,245	8.85	5,677
1987	16,714.69	14,966	11,983	7,072	8.85	799
1989	16,277.25	14,384	11,517	7,039	8.86	794
1991	16,106.54	14,025	11,229	7,132	8.87	804
1994	32,066.75	27,217	21,792	14,764	8.88	1,663
1995	32,654.88	27,441	21,971	15,255	8.89	1,716
1997	107,523.75	88,411	70,788	51,789	8.90	5,819
1999	41,697.32	33,442	26,776	20,759	8.90	2,332
2003	13,931.70	10,471	8,384	7,498	8.92	841
2004	100,434.54	74,000	59,249	55,246	8.92	6,193
2005	176,260.71	126,942	101,638	99,299	8.93	11,120
2006	192,522.36	135,287	108,320	111,155	8.93	12,447

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -14						
2008	101,596.26	67,276	53,866	61,954	8.94	6,930
2009	196,646.07	125,694	100,639	123,537	8.94	13,818
2011	58,149.06	34,028	27,245	39,045	8.95	4,363
2012	75,588.70	41,847	33,506	52,666	8.95	5,884
2016	125,882.34	47,800	38,272	105,234	8.97	11,732
2018	336,106.51	83,181	66,600	316,561	8.98	35,252
2019	9,000.00	1,469	1,176	9,084	8.98	1,012
	19,795,868.42	17,998,165	14,410,562	8,156,728		923,820
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -14						
1974	13,039,377.91	12,387,805	10,081,337	4,783,554	8.79	544,204
1980	718,556.18	667,144	542,929	276,225	8.82	31,318
1981	58,240.47	53,827	43,805	22,589	8.83	2,558
1983	7,628.36	6,983	5,683	3,013	8.84	341
1984	27,518.65	25,063	20,397	10,975	8.84	1,242
1986	43,825.08	39,471	32,122	17,839	8.85	2,016
1987	5,148.30	4,610	3,752	2,117	8.85	239
1988	33,568.63	29,861	24,301	13,967	8.86	1,576
1989	24,267.76	21,446	17,453	10,212	8.86	1,153
1990	1,878.53	1,648	1,341	800	8.87	90
1991	43,218.71	37,634	30,627	18,642	8.87	2,102
1992	16,502.34	14,257	11,603	7,210	8.87	813
1994	90,705.55	76,988	62,654	40,751	8.88	4,589
1997	51,433.57	42,291	34,417	24,217	8.90	2,721
1999	42,638.68	34,197	27,830	20,778	8.90	2,335
2001	48,969.37	38,130	31,031	24,794	8.91	2,783
2002	53,314.27	40,832	33,230	27,549	8.91	3,092
2003	21,243.52	15,966	12,993	11,224	8.92	1,258
2004	102,636.48	75,622	61,542	55,464	8.92	6,218
2005	28,803.77	20,744	16,882	15,955	8.93	1,787
2006	11,181,891.95	7,857,598	6,394,603	6,352,754	8.93	711,395
2008	308,184.78	204,077	166,080	185,250	8.94	20,721
2009	99,457.05	63,572	51,736	61,645	8.94	6,895
2012	2,370.11	1,312	1,068	1,634	8.95	183

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -14						
2015	37,728.99	16,323	13,284	29,727	8.96	3,318
2018	36,695.18	9,081	7,390	34,442	8.98	3,835
2019	466,000.00	76,036	61,879	469,361	8.98	52,267
2020	104,000.00	6,253	5,089	113,471	8.98	12,636
	26,695,804.19	21,868,771	17,797,056	12,636,161		1,423,685

HUNTINGTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -14

1974	31,158,329.86	29,601,361	23,727,800	11,792,696	8.79	1,341,604
1977	9,111,900.75	8,563,095	6,863,989	3,523,578	8.81	399,952
1979	365,530.84	340,786	273,167	143,539	8.82	16,274
1980	3,126,444.68	2,902,748	2,326,779	1,237,368	8.82	140,291
1981	179,194.25	165,615	132,753	71,528	8.83	8,101
1982	2,397,217.52	2,205,501	1,767,881	964,947	8.83	109,281
1983	632,456.64	578,920	464,050	256,951	8.84	29,067
1984	690,124.37	628,536	503,821	282,921	8.84	32,005
1985	1,238,494.92	1,122,038	899,401	512,483	8.84	57,973
1986	1,680,608.08	1,513,632	1,213,294	702,599	8.85	79,390
1987	801,037.06	717,213	574,902	338,280	8.85	38,224
1988	100,915.72	89,770	71,958	43,086	8.86	4,863
1989	51,056.30	45,119	36,166	22,038	8.86	2,487
1990	56,531.41	49,590	39,750	24,696	8.87	2,784
1991	121,170.08	105,512	84,576	53,558	8.87	6,038
1992	523,422.11	452,210	362,482	234,220	8.87	26,406
1993	151,733.22	129,938	104,155	68,820	8.88	7,750
1994	445,614.17	378,221	303,174	204,827	8.88	23,066
1995	285,652.17	240,045	192,415	133,229	8.89	14,986
1996	858,785.81	714,231	572,512	406,504	8.89	45,726
1998	277,815.00	225,725	180,936	135,773	8.90	15,255
1999	721,407.63	578,586	463,782	358,623	8.90	40,295
2001	463,528.36	360,928	289,312	239,110	8.91	26,836
2002	347,014.76	265,770	213,035	182,561	8.91	20,489
2003	714,048.53	536,664	430,178	383,837	8.92	43,031
2004	1,085,961.81	800,129	641,366	596,631	8.92	66,887
2005	325,823.32	234,656	188,095	183,343	8.93	20,531

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -14						
2006	953,918.74	670,326	537,319	550,149	8.93	61,607
2007	438,678.59	299,831	240,338	259,756	8.93	29,088
2008	5,418,190.43	3,587,881	2,875,967	3,300,771	8.94	369,214
2009	2,788,260.43	1,782,219	1,428,588	1,750,029	8.94	195,753
2010	85,840.99	52,643	42,197	55,661	8.95	6,219
2011	1,320,633.71	772,815	619,472	886,051	8.95	99,000
2012	3,093,054.16	1,712,371	1,372,599	2,153,483	8.95	240,613
2013	96,895.91	50,185	40,227	70,234	8.96	7,839
2014	407,089.95	194,594	155,982	308,100	8.96	34,386
2015	3,661,875.98	1,584,237	1,269,890	2,904,649	8.96	324,180
2016	1,217,206.59	462,201	370,490	1,017,125	8.97	113,392
2017	512,148.58	163,536	131,087	452,763	8.97	50,475
2018	1,725,937.80	427,140	342,386	1,625,183	8.98	180,978
2019	659,000.00	107,528	86,192	665,068	8.98	74,061
2020	402,000.00	24,170	19,374	438,906	8.98	48,876
	80,692,551.23	65,438,216	52,453,835	39,535,673		4,455,273

JIM BRIDGER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1974	13,654,305.58	14,205,980	10,653,107	4,503,172	2.98	1,511,132
1979	1,746.58	1,805	1,354	585	2.98	196
1985	29,283.39	29,926	22,442	10,063	2.98	3,377
1987	3,355.22	3,413	2,559	1,165	2.98	391
1988	1,376.35	1,396	1,047	481	2.99	161
1990	76,815.59	77,510	58,125	27,140	2.99	9,077
1991	14,564.15	14,652	10,988	5,179	2.99	1,732
2003	123,508.61	116,951	87,702	49,393	2.99	16,519
2005	83,998.69	78,079	58,552	34,687	2.99	11,601
2006	376,063.82	345,700	259,241	158,189	2.99	52,906
2007	177,892.33	161,503	121,112	76,349	2.99	25,535
2011	43,297.55	36,489	27,363	20,697	3.00	6,899

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -11						
2012	146,918.86	120,426	90,308	72,772	3.00	24,257
2013	275,497.85	218,264	163,677	142,126	3.00	47,375
2017	259,424.64	154,851	116,123	171,838	3.00	57,279
	15,268,049.21	15,566,945	11,673,699	5,273,836		1,768,437
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
1975	11,879,911.75	11,840,999	10,004,525	3,182,177	4.94	644,165
1985	29,283.39	28,422	24,014	8,491	4.95	1,715
1988	1,377.35	1,322	1,117	412	4.96	83
1990	76,815.64	73,099	61,762	23,504	4.96	4,739
1991	14,564.17	13,795	11,655	4,511	4.96	909
2005	295,670.69	247,879	209,434	118,760	4.98	23,847
2007	34,187.39	27,672	23,380	14,568	4.98	2,925
2009	101,225.97	78,283	66,142	46,219	4.98	9,281
2017	256,890.22	117,552	99,320	185,828	4.99	37,240
2018	28,999.84	10,744	9,078	23,112	4.99	4,632
	12,718,926.41	12,439,767	10,510,427	3,607,581		729,536
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
1976	11,820,047.20	11,756,665	9,602,519	3,517,734	4.94	712,092
1979	18,525.04	18,294	14,942	5,621	4.95	1,136
1985	29,283.39	28,422	23,214	9,290	4.95	1,877
1986	28,590.30	27,653	22,586	9,149	4.95	1,848
1987	3,355.22	3,232	2,640	1,084	4.96	219
1988	1,377.35	1,322	1,080	449	4.96	91
1990	76,815.64	73,099	59,705	25,560	4.96	5,153
1991	14,564.17	13,795	11,267	4,899	4.96	988
2005	83,998.69	70,421	57,518	35,721	4.98	7,173
2006	65,649.29	54,136	44,217	28,654	4.98	5,754

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
2007	425,229.27	344,186	281,122	190,883	4.98	38,330
2009	102,635.88	79,373	64,830	49,096	4.98	9,859
2012	22,994.39	16,054	13,112	12,411	4.99	2,487
2017	123,493.58	56,510	46,156	90,922	4.99	18,221
2018	48.12	18	15	39	4.99	8
2019	1,250,000.00	318,542	260,176	1,127,324	5.00	225,465
	14,066,607.53	12,861,722	10,505,099	5,108,836		1,030,701
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
1979	37,833,616.50	37,361,551	31,166,983	10,828,332	4.95	2,187,542
1982	164,334.90	160,989	134,297	48,115	4.95	9,720
1985	481,627.66	467,460	389,955	144,652	4.95	29,223
1986	931.75	901	752	283	4.95	57
1988	5,711.12	5,481	4,572	1,767	4.96	356
1990	76,815.64	73,099	60,979	24,286	4.96	4,896
1991	14,564.17	13,795	11,508	4,658	4.96	939
1993	49,897.24	46,782	39,026	16,360	4.96	3,298
1995	32,876.51	30,451	25,402	11,091	4.97	2,232
2004	71,691.63	60,999	50,885	28,692	4.98	5,761
2005	83,998.71	70,421	58,745	34,493	4.98	6,926
2008	76,728.99	60,793	50,713	34,456	4.98	6,919
2009	276,179.00	213,583	178,171	128,388	4.98	25,781
2011	11,757.70	8,541	7,125	5,926	4.99	1,188
2013	226,028.59	150,415	125,476	125,416	4.99	25,133
2017	120,931.38	55,338	46,163	88,071	4.99	17,649
2018	12,749.99	4,724	3,941	10,212	4.99	2,046
2020	415,000.00	41,878	34,935	425,715	5.00	85,143
	39,955,441.48	38,827,201	32,389,627	11,960,913		2,414,809

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
1976	31,160,422.26	30,993,331	24,689,145	9,898,924	4.94	2,003,831
1977	15,974.88	15,854	12,629	5,103	4.94	1,033
1978	16,675.56	16,512	13,153	5,356	4.94	1,084
1979	65,171.87	64,359	51,268	21,073	4.95	4,257
1980	248,303.22	244,582	194,833	80,784	4.95	16,320
1981	22,318.89	21,926	17,466	7,308	4.95	1,476
1982	577,148.70	565,399	450,394	190,241	4.95	38,433
1983	321,449.77	313,981	250,116	106,693	4.95	21,554
1984	278,389.82	271,084	215,944	93,068	4.95	18,802
1985	481,581.99	467,416	372,341	162,215	4.95	32,771
1986	533,683.68	516,184	411,190	181,199	4.95	36,606
1987	647,076.99	623,403	496,600	221,655	4.96	44,689
1988	173,791.79	166,787	132,862	60,047	4.96	12,106
1989	197,974.66	189,213	150,726	69,026	4.96	13,917
1990	1,658,599.18	1,578,346	1,257,303	583,742	4.96	117,690
1991	2,947,606.98	2,791,995	2,224,090	1,047,753	4.96	211,241
1992	2,861,400.43	2,696,873	2,148,317	1,027,838	4.96	207,225
1993	362,232.50	339,619	270,539	131,539	4.96	26,520
1994	913,098.05	850,937	677,853	335,686	4.97	67,542
1995	615,156.00	569,775	453,880	228,943	4.97	46,065
1996	651,843.95	599,842	477,831	245,715	4.97	49,440
1997	43,297.07	39,562	31,515	16,545	4.97	3,329
1998	154,653.52	140,240	111,715	59,951	4.97	12,063
1999	174,819.33	157,211	125,234	68,816	4.97	13,846
2001	160,836.91	141,939	113,068	65,461	4.97	13,171
2002	513,121.31	447,723	356,654	212,911	4.98	42,753
2003	618,829.71	533,502	424,985	261,916	4.98	52,594
2004	581,712.79	494,949	394,274	251,427	4.98	50,487
2005	327,605.82	274,652	218,787	144,856	4.98	29,088
2006	1,137,583.46	938,073	747,265	515,453	4.98	103,505
2007	717,352.03	580,633	462,530	333,731	4.98	67,014
2008	341,330.92	270,439	215,430	163,447	4.98	32,821
2009	3,908,615.61	3,022,720	2,407,885	1,930,678	4.98	387,686
2010	238,653.80	179,407	142,915	121,991	4.98	24,496
2011	752,153.08	546,377	435,241	399,649	4.99	80,090
2012	606,944.91	423,763	337,568	336,141	4.99	67,363
2013	1,381,824.74	919,559	732,516	801,309	4.99	160,583
2014	1,987,253.67	1,246,196	992,714	1,213,138	4.99	243,114
2015	5,090,008.73	2,959,705	2,357,687	3,292,222	4.99	659,764

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
2016	989,609.29	520,267	414,442	684,024	4.99	137,079
2017	1,057,161.75	483,755	385,357	788,093	4.99	157,934
2018	1,935,728.04	717,179	571,301	1,577,357	4.99	316,104
2019	883,000.00	225,018	179,248	800,882	5.00	160,176
2020	4,079,000.00	411,612	327,888	4,199,802	5.00	839,960
	72,430,997.66	59,571,899	47,454,701	32,943,706		6,627,622
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -20						
1963	1,971,001.44	2,166,667	1,411,295	953,907	4.92	193,884
1965	14,569.92	15,974	10,405	7,079	4.92	1,439
1968	185.89	203	132	91	4.93	18
1977	319.83	343	223	160	4.94	32
1978	1,183.75	1,267	825	595	4.94	120
1980	16,533.60	17,606	11,468	8,372	4.95	1,691
1981	22,294.95	23,678	15,423	11,331	4.95	2,289
1982	347,953.85	368,508	240,034	177,511	4.95	35,861
1983	20,044.30	21,166	13,787	10,266	4.95	2,074
1984	9,447.32	9,945	6,478	4,859	4.95	982
1985	168,708.63	177,023	115,307	87,143	4.95	17,605
1986	17,218.55	18,004	11,727	8,935	4.95	1,805
1990	111,398.06	114,603	74,649	59,029	4.96	11,901
1991	110.07	113	74	58	4.96	12
1992	194,841.62	198,528	129,315	104,495	4.96	21,068
1993	37,922.35	38,438	25,037	20,470	4.96	4,127
1997	151,409.68	149,567	97,423	84,269	4.97	16,956
2002	85,046.99	80,224	52,255	49,801	4.98	10,000
2005	39,904.14	36,167	23,558	24,327	4.98	4,885
2006	33,290.63	29,678	19,331	20,617	4.98	4,140
2007	17,833,296.25	15,604,848	10,164,479	11,235,476	4.98	2,256,120
	21,076,681.82	19,072,550	12,423,225	12,868,793		2,587,009

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -20						
1968	1,678,477.33	1,831,810	1,135,713	878,460	4.93	178,187
1973	3,901.16	4,220	2,616	2,065	4.94	418
1977	1,778.78	1,909	1,184	951	4.94	193
1979	18,698.21	19,962	12,376	10,062	4.95	2,033
1980	19,755.29	21,037	13,043	10,664	4.95	2,154
1982	25,152.35	26,638	16,515	13,667	4.95	2,761
1983	136,760.89	144,415	89,537	74,576	4.95	15,066
1985	19,862.57	20,841	12,921	10,914	4.95	2,205
1986	13,852.16	14,484	8,980	7,643	4.95	1,544
1988	2,292.38	2,378	1,474	1,277	4.96	257
1993	138,286.11	140,166	86,902	79,041	4.96	15,936
1997	12,803.52	12,648	7,842	7,523	4.97	1,514
2000	91,282.81	87,952	54,530	55,010	4.97	11,068
2004	52,841.53	48,606	30,135	33,274	4.98	6,682
2005	7,413.54	6,719	4,166	4,731	4.98	950
2007	67,378.08	58,959	36,554	44,299	4.98	8,895
2009	20,236.35	16,919	10,490	13,794	4.98	2,770
2010	15,112.90	12,282	7,615	10,521	4.98	2,113
2011	26,840,058.02	21,077,927	13,068,210	19,139,860	4.99	3,835,643
2015	21,764.13	13,681	8,482	17,635	4.99	3,534
2017	51,044.04	25,251	15,655	45,597	4.99	9,138
	29,238,752.15	23,588,804	14,624,941	20,461,562		4,103,061

NAUGHTON UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -20

1971	4,313,482.62	4,354,202	3,596,283	1,579,896	8.78	179,943
1976	3,555.70	3,531	2,916	1,350	8.80	153
1978	25,923.16	25,548	21,101	10,007	8.81	1,136
1979	46,437.17	45,572	37,639	18,085	8.82	2,050
1981	4,441,077.74	4,320,565	3,568,501	1,760,792	8.83	199,410
1982	179,014.13	173,366	143,189	71,628	8.83	8,112
1983	254,413.78	245,135	202,465	102,831	8.84	11,632
1984	89,874.92	86,162	71,164	36,686	8.84	4,150
1985	3,154.35	3,008	2,484	1,301	8.84	147
1986	29,946.02	28,390	23,448	12,487	8.85	1,411

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -20						
1987	25,661.24	24,185	19,975	10,818	8.85	1,222
1989	1,138.43	1,059	875	491	8.86	55
1992	3,076.33	2,798	2,311	1,381	8.87	156
1993	30,619.32	27,601	22,797	13,947	8.88	1,571
1998	3,007,877.94	2,572,530	2,124,740	1,484,714	8.90	166,822
2000	12,101.92	10,071	8,318	6,204	8.91	696
2002	129,467.44	104,375	86,207	69,154	8.91	7,761
2003	285,392.23	225,784	186,483	155,988	8.92	17,487
2004	67,296.38	52,193	43,108	37,648	8.92	4,221
2005	69,029.48	52,331	43,222	39,613	8.93	4,436
2006	5,224.93	3,865	3,192	3,078	8.93	345
2007	958,429.65	689,552	569,524	580,591	8.93	65,016
2008	61,292.41	42,724	35,287	38,264	8.94	4,280
2009	41,827.06	28,142	23,243	26,949	8.94	3,014
2011	19,266.84	11,868	9,802	13,318	8.95	1,488
2018	35,425.17	9,229	7,623	34,888	8.98	3,885
	14,140,006.36	13,143,786	10,855,898	6,112,109		690,599

NAUGHTON COMMON

INTERIM SURVIVOR CURVE.. IOWA 110-S0.5

PROBABLE RETIREMENT YEAR.. 12-2029

NET SALVAGE PERCENT.. -20

1963	2,455,742.19	2,530,318	1,980,202	966,689	8.74	110,605
1967	467,528.29	477,182	373,438	187,596	8.76	21,415
1968	526,530.10	535,949	419,428	212,408	8.77	24,220
1969	9,640.41	9,787	7,659	3,909	8.77	446
1971	1,891,530.13	1,909,386	1,494,267	775,569	8.78	88,334
1975	5,741.57	5,721	4,477	2,413	8.80	274
1976	42,696.53	42,400	33,182	18,054	8.80	2,052
1977	42,231.02	41,776	32,693	17,984	8.81	2,041
1978	99,811.16	98,365	76,979	42,794	8.81	4,857
1979	168,035.09	164,905	129,053	72,589	8.82	8,230
1980	112,658.61	110,103	86,166	49,025	8.82	5,558
1981	419,946.58	408,551	319,728	184,208	8.83	20,862
1982	250,777.13	242,865	190,064	110,869	8.83	12,556
1983	437,525.30	421,568	329,915	195,115	8.84	22,072
1984	373,523.26	358,094	280,241	167,987	8.84	19,003

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -20						
1985	4,946,059.86	4,716,820	3,691,337	2,243,935	8.84	253,839
1986	335,942.09	318,489	249,246	153,884	8.85	17,388
1987	1,622,162.02	1,528,855	1,196,467	750,128	8.85	84,760
1988	738,212.55	691,242	540,959	344,896	8.86	38,927
1989	11,035.06	10,265	8,033	5,209	8.86	588
1990	1,174,830.33	1,084,824	848,973	560,824	8.87	63,227
1991	90,538.04	82,988	64,946	43,700	8.87	4,927
1992	223,695.71	203,433	159,205	109,230	8.87	12,315
1993	7,247,220.17	6,532,847	5,112,542	3,584,122	8.88	403,617
1994	5,391,802.41	4,817,230	3,769,917	2,700,246	8.88	304,082
1995	75,553.94	66,833	52,303	38,362	8.89	4,315
1996	949,846.84	831,542	650,757	489,060	8.89	55,012
1997	153,839.04	133,151	104,203	80,404	8.90	9,034
1998	1,358,172.57	1,161,596	909,054	720,753	8.90	80,983
1999	12,364.84	10,439	8,169	6,668	8.90	749
2000	197,382.35	164,262	128,550	108,309	8.91	12,156
2001	355,603.62	291,466	228,098	198,626	8.91	22,292
2002	299,675.96	241,594	189,069	170,542	8.91	19,141
2003	309,115.00	244,552	191,384	179,554	8.92	20,129
2004	571,135.07	442,956	346,653	338,709	8.92	37,972
2005	997,191.38	755,971	591,615	605,014	8.93	67,751
2006	851,371.29	629,753	492,839	528,807	8.93	59,217
2007	2,708,038.80	1,948,326	1,524,741	1,724,906	8.93	193,159
2008	1,639,295.06	1,142,661	894,235	1,072,919	8.94	120,013
2009	3,131,045.60	2,106,655	1,648,647	2,108,607	8.94	235,862
2010	873,579.39	563,930	441,326	606,969	8.95	67,818
2011	813,085.56	500,848	391,959	583,744	8.95	65,223
2012	835,431.03	486,852	381,006	621,512	8.95	69,443
2013	543,836.40	296,491	232,031	420,573	8.96	46,939
2014	1,432,388.84	720,738	564,042	1,154,824	8.96	128,887
2015	876,794.79	399,292	312,482	739,672	8.96	82,553
2016	825,525.72	329,969	258,230	732,400	8.97	81,650
2017	12,019,577.66	4,040,020	3,161,680	11,261,813	8.97	1,255,498
2018	1,047,281.32	272,825	213,510	1,043,227	8.98	116,172
2019	1,907,000.00	327,539	256,329	2,032,071	8.98	226,289
2020	1,231,000.00	77,908	60,970	1,416,230	8.98	157,709
	65,100,547.68	45,532,132	35,632,999	42,487,659		4,762,161

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -8						
1978	38,467,283.90	34,118,973	33,434,040	8,110,626	8.81	920,616
1981	5,893.94	5,161	5,057	1,308	8.83	148
1983	27,105.81	23,505	23,033	6,241	8.84	706
1984	21,940.03	18,930	18,550	5,145	8.84	582
1985	213,203.92	182,990	179,317	50,944	8.84	5,763
1986	23,507.27	20,057	19,654	5,733	8.85	648
1987	1,937,998.58	1,643,872	1,610,872	482,167	8.85	54,482
1988	67,168.79	56,605	55,469	17,074	8.86	1,927
1989	873,557.20	731,337	716,656	226,786	8.86	25,597
1990	621,424.81	516,435	506,068	165,071	8.87	18,610
1991	144,686.92	119,359	116,963	39,299	8.87	4,431
1992	338,393.74	276,968	271,408	94,057	8.87	10,604
1993	291,848.63	236,772	232,019	83,178	8.88	9,367
1994	216,390.98	173,998	170,505	63,197	8.88	7,117
1995	160,299.68	127,616	125,054	48,070	8.89	5,407
1996	866,751.86	682,917	669,208	266,884	8.89	30,021
1997	94,267.48	73,432	71,958	29,851	8.90	3,354
1998	17,891.63	13,772	13,496	5,827	8.90	655
1999	16,902.91	12,843	12,585	5,670	8.90	637
2000	15,174.43	11,365	11,137	5,252	8.91	589
2001	200,481.80	147,890	144,921	71,599	8.91	8,036
2002	19,960.12	14,482	14,191	7,366	8.91	827
2003	116,056.95	82,635	80,976	44,365	8.92	4,974
2004	340,844.95	237,915	233,139	134,974	8.92	15,132
2005	190,210.15	129,778	127,173	78,254	8.93	8,763
2006	806,961.88	537,213	526,429	345,090	8.93	38,644
2007	303,953.44	196,814	192,863	135,407	8.93	15,163
2008	1,199,379.94	752,419	737,314	558,016	8.94	62,418
2009	2,007,500.72	1,215,632	1,191,228	976,872	8.94	109,270
2010	4,455.31	2,588	2,536	2,276	8.95	254
2011	706,473.27	391,659	383,797	379,195	8.95	42,368
2012	101,374.69	53,169	52,102	57,383	8.95	6,412
2013	120,942.85	59,342	58,151	72,468	8.96	8,088
2014	29,235.73	13,240	12,974	18,600	8.96	2,076
2015	364,981.88	149,591	146,588	247,592	8.96	27,633
2016	288,217.05	103,682	101,601	209,674	8.97	23,375
2017	533,367.84	161,348	158,109	417,928	8.97	46,592

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -8						
2018	920,876.89	215,906	211,572	782,975	8.98	87,191
2019	626,000.00	96,767	94,824	581,256	8.98	64,728
2020	648,000.00	36,910	36,169	663,671	8.98	73,905
	53,950,967.97	43,645,887	42,769,703	15,497,343		1,747,110
BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -9						
1984	5,234,498.73	3,873,078	3,409,390	2,296,214	16.39	140,098
1986	229,150.45	166,567	146,625	103,149	16.42	6,282
1987	25,055.69	18,036	15,877	11,434	16.44	695
1988	66,336.57	47,266	41,607	30,700	16.46	1,865
1990	110,223.33	76,849	67,649	52,495	16.49	3,183
1992	18,038.74	12,273	10,804	8,859	16.52	536
1993	14,164.99	9,513	8,374	7,066	16.53	427
1995	83,411.53	54,410	47,896	43,023	16.56	2,598
1996	56,827.08	36,492	32,123	29,818	16.57	1,800
1999	13,694.44	8,322	7,326	7,601	16.62	457
2000	2,229.66	1,327	1,168	1,262	16.63	76
2001	8,505.88	4,946	4,354	4,918	16.65	295
2002	19,947.33	11,322	9,967	11,776	16.66	707
2004	68,135.62	36,558	32,181	42,087	16.69	2,522
2005	5,570.20	2,896	2,549	3,522	16.70	211
2006	479,041.17	240,348	211,573	310,582	16.72	18,575
2008	48,420.11	22,386	19,706	33,072	16.74	1,976
2011	64,546.82	25,261	22,237	48,119	16.78	2,868
2018	10,069.86	1,411	1,242	9,734	16.88	577
	6,557,868.20	4,649,261	4,092,648	3,055,429		185,748

PACIFICORP
OREGON

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL GEOTHERMAL UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -8						
2007	543,906.01	260,050	215,161	372,257	16.73	22,251
2011	15,750.08	6,107	5,053	11,957	16.78	713
2012	128,116.98	46,195	38,221	100,145	16.80	5,961
	687,773.07	312,352	258,435	484,360		28,925
BLUNDELL GEOTHERMAL STEAM FIELD						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
1994	10,795.74	7,016	7,240	4,311	16.55	260
2008	67,199.22	30,498	31,474	40,430	16.74	2,415
2009	124,490.11	53,784	55,504	77,700	16.76	4,636
2014	47,741.74	14,175	14,628	36,455	16.82	2,167
	250,226.81	105,473	108,847	158,896		9,478
BLUNDELL GEOTHERMAL COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -8						
1992	1,206.62	813	595	709	16.52	43
2008	94,663.27	43,364	31,714	70,522	16.74	4,213
2009	467,487.39	203,858	149,091	355,795	16.76	21,229
2011	109,789.85	42,574	31,136	87,437	16.78	5,211
2012	65,567.13	23,641	17,290	53,523	16.80	3,186
2018	150,386.41	20,879	15,270	147,147	16.88	8,717
	889,100.67	335,129	245,096	715,132		42,599
	1,066,009,172.61	863,429,722	744,215,785	437,496,346		66,174,319
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.6 6.21

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA PLANT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. -4						
1978	6,917,984.24	6,438,396	5,137,638	2,057,066	4.19	490,947
1980	173,115.49	160,482	128,060	51,981	4.19	12,406
1981	108,256,002.95	100,143,211	79,911,139	32,675,104	4.19	7,798,354
1982	63,011.48	58,141	46,395	19,137	4.20	4,556
1983	746,717.97	687,372	548,501	228,085	4.20	54,306
1984	761,626.94	699,346	558,056	234,036	4.20	55,723
1985	751,863.54	688,559	549,448	232,490	4.20	55,355
1986	3,581,110.35	3,270,430	2,609,700	1,114,654	4.20	265,394
1987	254,768.50	231,898	185,047	79,912	4.21	18,981
1988	3,447,693.39	3,128,294	2,496,280	1,089,321	4.21	258,746
1989	965,925.13	873,507	697,031	307,531	4.21	73,048
1990	334,535.83	301,432	240,533	107,384	4.21	25,507
1991	56,653.01	50,833	40,563	18,356	4.22	4,350
1994	277,621.42	245,723	196,079	92,647	4.23	21,902
1996	805,358.33	705,278	562,790	274,783	4.23	64,961
1999	413,495.90	354,939	283,230	146,806	4.24	34,624
2000	2,339,953.64	1,992,130	1,589,657	843,895	4.25	198,564
2001	2,029,883.80	1,713,563	1,367,369	743,710	4.25	174,991
2002	583,171.33	487,716	389,182	217,316	4.25	51,133
2003	5,626,589.66	4,657,155	3,716,263	2,135,390	4.25	502,445
2004	7,000,555.97	5,724,355	4,567,856	2,712,723	4.26	636,789
2005	3,760,200.41	3,035,649	2,422,353	1,488,256	4.26	349,356
2006	409,510.14	325,819	259,993	165,897	4.26	38,943
2007	4,017,378.61	3,142,037	2,507,247	1,670,827	4.27	391,294
2008	150,901,095.42	115,825,886	92,425,421	64,511,718	4.27	15,108,131
2009	3,089,557.91	2,321,076	1,852,146	1,360,994	4.27	318,734
2010	131,617.57	96,339	76,875	60,007	4.28	14,020
2011	1,087,109.50	772,422	616,369	514,225	4.28	120,146
2012	885,523.87	607,124	484,466	436,479	4.28	101,981
2013	7,412,407.31	4,860,387	3,878,436	3,830,467	4.29	892,883
2014	4,118,335.15	2,557,763	2,041,015	2,242,054	4.29	522,623
2015	1,916,572.63	1,110,790	886,376	1,106,860	4.29	258,009
2016	5,456,436.41	2,876,389	2,295,268	3,379,426	4.30	785,913
2017	2,554,950.59	1,182,856	943,882	1,713,267	4.30	398,434
2018	4,490,736.31	1,703,936	1,359,687	3,310,678	4.30	769,925
2019	1,545,000.00	410,714	327,737	1,279,063	4.31	296,766
	337,164,070.70	273,441,947	218,198,090	132,452,544		31,170,240

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -7						
1984	46,493,468.50	40,970,472	35,272,396	14,475,615	6.65	2,176,784
1986	50,239,317.58	43,904,195	37,798,104	15,957,966	6.66	2,396,091
1987	5,382.49	4,681	4,030	1,729	6.67	259
1988	13,378.36	11,578	9,968	4,347	6.68	651
1989	77,870.06	67,056	57,730	25,591	6.68	3,831
1990	12,240.79	10,482	9,024	4,073	6.69	609
1991	7,593.09	6,465	5,566	2,559	6.69	383
1992	186,490.34	157,792	135,847	63,698	6.70	9,507
1993	33,002.56	27,733	23,876	11,437	6.71	1,704
1994	9,961.42	8,310	7,154	3,504	6.72	521
1995	44,547.26	36,888	31,758	15,908	6.72	2,367
1996	16,469.90	13,523	11,642	5,981	6.73	889
1997	133,864.55	108,916	93,768	49,467	6.74	7,339
1998	13,234.98	10,663	9,180	4,981	6.75	738
1999	33,148.62	26,424	22,749	12,720	6.76	1,882
2000	11,417.96	9,001	7,749	4,468	6.76	661
2001	861,645.83	670,690	577,412	344,549	6.77	50,894
2002	177,002.37	135,889	116,990	72,403	6.78	10,679
2003	1,129,815.32	854,174	735,378	473,525	6.79	69,739
2004	241,525.06	179,556	154,584	103,848	6.80	15,272
2005	1,151,506.41	840,029	723,200	508,912	6.81	74,730
2006	1,010,201.50	722,192	621,751	459,164	6.81	67,425
2007	1,396,254.62	974,935	839,343	654,649	6.82	95,990
2008	174,973.48	118,987	102,439	84,783	6.83	12,413
2009	1,182,471.28	779,871	671,408	593,836	6.84	86,818
2010	1,359,798.11	865,934	745,502	709,482	6.85	103,574
2011	824,537.80	504,544	434,373	447,882	6.85	65,384
2012	448,945.33	261,702	225,305	255,066	6.86	37,182
2013	1,286,268.51	707,147	608,799	767,509	6.87	111,719
2014	3,467,705.31	1,775,040	1,528,172	2,182,273	6.88	317,191
2015	286,405.17	134,089	115,440	191,013	6.89	27,723
2016	3,191,739.45	1,330,991	1,145,880	2,269,281	6.89	329,359
2017	3,477,262.36	1,235,412	1,063,594	2,657,077	6.90	385,084
2018	873,402.50	245,354	211,231	723,310	6.91	104,676
2019	1,169,000.00	220,384	189,734	1,061,096	6.92	153,338
2020	3,471,000.00	249,913	215,156	3,498,814	6.93	504,879
	124,512,848.87	98,181,012	84,526,231	48,702,517		7,228,285

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
1980	19,357,999.62	17,310,581	17,004,208	2,740,951	4.81	569,844
1983	86,182.37	76,461	75,108	12,798	4.82	2,655
1984	281,743.60	249,261	244,849	42,529	4.82	8,823
1985	78,084.22	68,852	67,633	12,012	4.83	2,487
1986	83,502.51	73,398	72,099	13,074	4.83	2,707
1987	23,517.51	20,602	20,237	3,750	4.83	776
1988	46,505.30	40,596	39,878	7,558	4.83	1,565
1989	27,717.60	24,095	23,669	4,603	4.84	951
1991	26,990.46	23,259	22,847	4,683	4.85	966
1993	295,626.57	252,331	247,865	53,674	4.85	11,067
1994	17,409.28	14,774	14,513	3,245	4.86	668
1995	175,668.15	148,224	145,601	33,581	4.86	6,910
1996	97,339.91	81,625	80,180	19,106	4.86	3,931
1997	22,556.29	18,781	18,449	4,559	4.87	936
1998	764,064.48	631,551	620,373	158,972	4.87	32,643
1999	12,448.22	10,203	10,022	2,675	4.88	548
2000	71,654.62	58,227	57,196	15,891	4.88	3,256
2001	14,159.92	11,391	11,189	3,254	4.89	665
2002	17,375.15	13,833	13,588	4,134	4.89	845
2003	6,530,473.50	5,139,026	5,048,073	1,613,010	4.89	329,859
2004	230,898.90	179,278	176,105	59,412	4.90	12,125
2005	66,899.63	51,204	50,298	17,940	4.90	3,661
2006	26,371.80	19,851	19,500	7,400	4.91	1,507
2007	55,242.60	40,830	40,107	16,240	4.91	3,308
2008	374,388.25	270,834	266,041	115,835	4.92	23,544
2010	107,857.28	74,097	72,786	37,229	4.92	7,567
2011	1,437,902.86	954,943	938,042	528,619	4.93	107,225
2012	15,742.66	10,056	9,878	6,179	4.93	1,253
2013	140,742.90	85,665	84,149	59,409	4.94	12,026
2014	116,269.65	66,703	65,522	53,073	4.94	10,744
2015	166,346.00	88,532	86,965	82,708	4.94	16,743
2016	89,660.28	43,140	42,376	49,077	4.95	9,915
2017	1,052,378.83	440,867	433,064	640,362	4.95	129,366
2018	42,686.63	14,475	14,219	29,322	4.96	5,912
	31,954,407.55	26,607,546	26,136,630	6,456,865		1,326,998

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1979	18,120,483.88	15,853,702	13,134,107	5,348,787	5.73	933,471
1983	80,972.78	70,013	58,003	24,589	5.74	4,284
1984	236,731.38	203,962	168,974	72,492	5.75	12,607
1985	48,210.37	41,394	34,293	14,881	5.75	2,588
1986	82,603.84	70,662	58,540	25,716	5.75	4,472
1987	34,733.63	29,588	24,512	10,916	5.76	1,895
1988	46,147.56	39,148	32,432	14,638	5.76	2,541
1989	50,114.46	42,312	35,054	16,063	5.77	2,784
1990	190,770.50	160,313	132,812	61,774	5.77	10,706
1993	23,331.24	19,279	15,972	7,826	5.79	1,352
1994	32,856.02	26,984	22,355	11,158	5.79	1,927
1995	899,759.79	733,763	607,891	309,864	5.80	53,425
1996	119,824.20	97,020	80,377	41,844	5.80	7,214
1997	69,563.66	55,866	46,283	24,672	5.81	4,246
1998	3,067.25	2,442	2,023	1,106	5.82	190
1999	20,978.33	16,548	13,709	7,689	5.82	1,321
2000	77,552.76	60,538	50,153	28,951	5.83	4,966
2001	149,743.98	115,636	95,799	56,939	5.83	9,767
2002	1,107,762.65	844,749	699,838	430,080	5.84	73,644
2003	193,014.47	145,181	120,276	76,599	5.85	13,094
2004	10,158,809.43	7,529,433	6,237,810	4,124,176	5.85	704,987
2005	6,537.38	4,764	3,947	2,721	5.86	464
2006	24,048.24	17,207	14,255	10,274	5.86	1,753
2007	99,302.94	69,562	57,629	43,660	5.87	7,438
2008	3,582.85	2,449	2,029	1,626	5.88	277
2009	36,111.68	24,033	19,910	16,924	5.88	2,878
2010	311,316.48	200,649	166,229	151,314	5.89	25,690
2012	15,409.91	9,155	7,585	8,134	5.90	1,379
2013	2,955,564.67	1,663,890	1,378,461	1,636,215	5.91	276,855
2014	30,634.30	16,172	13,398	17,849	5.91	3,020
2015	73,848.96	35,828	29,682	45,644	5.92	7,710
2017	38,462,948.68	14,403,320	11,932,528	27,299,680	5.93	4,603,656
2018	361,229.71	107,906	89,395	279,059	5.94	46,980
2020	356,000.00	28,149	23,320	339,800	5.95	57,109
	74,483,567.98	42,741,617	35,409,582	40,563,658		6,886,690

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1979	11,585,764.82	10,136,444	9,556,667	2,260,813	5.73	394,557
1982	578.14	501	472	117	5.74	20
1983	57,810.07	49,986	47,127	11,839	5.74	2,063
1984	15,995.48	13,781	12,993	3,323	5.75	578
1985	28,696.37	24,639	23,230	6,041	5.75	1,051
1986	101,936.98	87,200	82,212	21,763	5.75	3,785
1987	51,669.34	44,015	41,497	11,205	5.76	1,945
1988	43,812.93	37,167	35,041	9,648	5.76	1,675
1989	408.69	345	325	92	5.77	16
1990	124,374.64	104,518	98,540	28,322	5.77	4,908
1991	10,295.75	8,606	8,114	2,388	5.78	413
1993	731,669.89	604,580	570,000	176,304	5.79	30,450
1994	181,451.82	149,023	140,499	44,582	5.79	7,700
1995	256,150.71	208,894	196,946	64,328	5.80	11,091
1996	62,162.37	50,332	47,453	15,952	5.80	2,750
1997	795,348.23	638,734	602,200	209,055	5.81	35,982
1998	94,299.07	75,069	70,775	25,410	5.82	4,366
1999	94,225.44	74,328	70,077	26,033	5.82	4,473
2000	160,433.32	125,235	118,072	45,570	5.83	7,816
2001	126,493.36	97,681	92,094	36,929	5.83	6,334
2002	163,297.59	124,526	117,403	49,160	5.84	8,418
2003	8,558,312.27	6,437,379	6,069,178	2,660,300	5.85	454,752
2004	275,889.52	204,482	192,786	88,621	5.85	15,149
2005	149,118.99	108,664	102,449	49,653	5.86	8,473
2006	370,354.68	264,992	249,835	127,927	5.86	21,831
2008	357,881.86	244,657	230,663	134,376	5.88	22,853
2009	184,990.11	123,116	116,074	72,616	5.88	12,350
2010	289,581.07	186,640	175,965	119,408	5.89	20,273
2011	293,327.05	182,257	171,832	127,361	5.89	21,623
2012	111,356.65	66,157	62,373	51,211	5.90	8,680
2013	604,094.82	340,086	320,634	295,543	5.91	50,007
2014	80,934.58	42,725	40,281	42,272	5.91	7,153
2015	551,575.44	267,598	252,292	310,315	5.92	52,418
2017	106,525.11	39,891	37,609	71,046	5.93	11,981
2018	2,230,115.73	666,174	628,071	1,646,647	5.94	277,213
2019	658,000.00	134,594	126,896	544,264	5.94	91,627
2020	2,033,000.00	160,750	151,556	1,922,104	5.95	323,043
	31,541,932.89	22,125,766	20,860,232	11,312,539		1,929,817

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -11						
1958	3,296,197.51	3,196,749	3,259,856	398,924	6.52	61,185
1961	61,070.72	58,997	60,162	7,627	6.53	1,168
1963	1,076.61	1,037	1,057	138	6.55	21
1964	315,300.27	303,201	309,186	40,797	6.55	6,229
1965	9,178.23	8,811	8,985	1,203	6.56	183
1966	4,510.21	4,323	4,408	598	6.56	91
1967	592.15	566	577	80	6.57	12
1968	488.37	466	475	67	6.57	10
1969	2,321.76	2,213	2,257	320	6.58	49
1971	5,841.94	5,545	5,654	830	6.59	126
1972	6,164.97	5,840	5,955	888	6.59	135
1973	15,346.13	14,503	14,789	2,245	6.60	340
1974	659.46	622	634	98	6.60	15
1975	45,783.23	43,058	43,908	6,911	6.61	1,046
1976	10,974,513.05	10,295,981	10,499,233	1,682,476	6.61	254,535
1977	5,013,786.06	4,690,381	4,782,973	782,329	6.62	118,177
1978	16,684.03	15,566	15,873	2,646	6.62	400
1979	12,894.13	11,992	12,229	2,084	6.63	314
1980	12,576.75	11,662	11,892	2,068	6.63	312
1981	30,969.54	28,619	29,184	5,192	6.64	782
1982	44,113.99	40,632	41,434	7,532	6.64	1,134
1983	3,415.44	3,134	3,196	595	6.65	89
1987	16,083.54	14,512	14,798	3,054	6.67	458
1988	549,993.01	493,778	503,526	106,967	6.68	16,013
1989	210,256.41	187,826	191,534	41,851	6.68	6,265
1990	126,714.88	112,565	114,787	25,866	6.69	3,866
1991	149,060.62	131,669	134,268	31,189	6.69	4,662
1992	120,182.29	105,489	107,571	25,831	6.70	3,855
1993	1,171,165.95	1,020,950	1,041,104	258,890	6.71	38,583
1994	24,134.73	20,885	21,297	5,492	6.72	817
1995	38,008.75	32,650	33,295	8,895	6.72	1,324
1996	125,054.01	106,519	108,622	30,188	6.73	4,486
1997	1,818,151.15	1,534,600	1,564,894	453,253	6.74	67,248
1998	139,320.70	116,438	118,737	35,909	6.75	5,320
1999	132,679.53	109,719	111,885	35,389	6.76	5,235
2000	520,738.58	425,862	434,269	143,751	6.76	21,265
2001	343,307.10	277,214	282,686	98,384	6.77	14,532
2002	2,260,524.93	1,800,339	1,835,879	673,303	6.78	99,307

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -11						
2003	783,909.07	614,814	626,951	243,188	6.79	35,816
2004	1,252,597.34	966,024	985,094	405,289	6.80	59,601
2005	764,942.58	578,890	590,318	258,768	6.81	37,998
2006	767,577.28	569,254	580,492	271,519	6.81	39,871
2007	1,123,494.18	813,806	829,871	417,207	6.82	61,174
2008	8,527,080.16	6,015,424	6,134,174	3,330,885	6.83	487,684
2009	2,108,636.70	1,442,691	1,471,171	869,416	6.84	127,108
2010	325,409.79	214,971	219,215	141,990	6.85	20,728
2011	126,181.44	80,098	81,679	58,382	6.85	8,523
2012	749,739.39	453,380	462,330	369,881	6.86	53,919
2013	945,825.76	539,421	550,070	499,797	6.87	72,751
2014	701,185.88	372,339	379,689	398,627	6.88	57,940
2015	3,592,662.51	1,744,886	1,779,332	2,208,524	6.89	320,540
2016	1,216,083.89	526,078	536,463	813,390	6.89	118,054
2017	1,156,072.37	426,087	434,498	848,742	6.90	123,006
2018	1,974,563.62	575,426	586,785	1,604,980	6.91	232,269
2019	432,000.00	84,487	86,155	393,365	6.92	56,845
2020	3,273,000.00	244,467	249,293	3,383,737	6.93	488,274
	57,439,822.69	41,497,456	42,316,653	21,441,550		3,141,690

DAVE JOHNSTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -11

1960	3,405,715.05	3,294,305	3,253,937	526,407	6.53	80,614
1961	53,009.66	51,210	50,582	8,258	6.53	1,265
1962	297.07	287	283	46	6.54	7
1963	223.66	215	212	36	6.55	5
1964	66,799.25	64,236	63,449	10,698	6.55	1,633
1965	2,197.08	2,109	2,083	356	6.56	54
1966	3,344.57	3,206	3,167	546	6.56	83
1967	592.15	566	559	98	6.57	15
1968	488.37	466	460	82	6.57	12
1969	2,321.76	2,213	2,186	391	6.58	59
1971	857.61	814	804	148	6.59	22
1972	6,164.98	5,840	5,768	1,075	6.59	163
1973	15,314.15	14,472	14,295	2,704	6.60	410

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -11						
1974	422.03	398	393	75	6.60	11
1975	45,783.23	43,058	42,530	8,289	6.61	1,254
1976	11,363,363.38	10,660,789	10,530,152	2,083,181	6.61	315,156
1977	4,924,402.16	4,606,763	4,550,312	915,775	6.62	138,335
1978	16,684.02	15,566	15,375	3,144	6.62	475
1979	13,057.49	12,144	11,995	2,499	6.63	377
1980	988.60	917	906	192	6.63	29
1981	30,969.53	28,619	28,268	6,108	6.64	920
1982	51,376.45	47,321	46,741	10,287	6.64	1,549
1983	3,415.43	3,134	3,096	696	6.65	105
1988	800,472.97	718,657	709,851	178,674	6.68	26,748
1989	12,169.02	10,871	10,738	2,770	6.68	415
1990	176,824.10	157,079	155,154	41,121	6.69	6,147
1991	147,059.95	129,902	128,310	34,926	6.69	5,221
1992	1,059,898.76	930,319	918,919	257,569	6.70	38,443
1993	278,224.01	242,539	239,567	69,262	6.71	10,322
1994	691,831.22	598,680	591,344	176,589	6.72	26,278
1995	76,935.68	66,089	65,279	20,119	6.72	2,994
1996	202,654.46	172,617	170,502	54,445	6.73	8,090
1997	297,294.15	250,929	247,854	82,142	6.74	12,187
1998	390,767.18	326,585	322,583	111,169	6.75	16,469
1999	195,228.34	161,444	159,466	57,238	6.76	8,467
2000	2,725,114.12	2,228,608	2,201,299	823,578	6.76	121,831
2001	470,947.69	380,281	375,621	147,131	6.77	21,733
2002	74,741.85	59,526	58,797	24,167	6.78	3,564
2003	92,027.60	72,177	71,293	30,858	6.79	4,545
2004	500,806.01	386,230	381,497	174,398	6.80	25,647
2005	130,485.12	98,748	97,538	47,301	6.81	6,946
2006	716,106.56	531,082	524,574	270,304	6.81	39,692
2007	8,478,756.68	6,141,610	6,066,351	3,345,069	6.82	490,479
2008	1,946,646.19	1,373,260	1,356,432	804,345	6.83	117,766
2009	1,654,673.72	1,132,098	1,118,225	718,463	6.84	105,038
2010	477,610.57	315,517	311,651	218,497	6.85	31,897
2011	114,710.61	72,817	71,925	55,404	6.85	8,088
2012	784,154.36	474,191	468,380	402,031	6.86	58,605
2013	1,228,423.49	700,592	692,007	671,543	6.87	97,750
2014	5,878,757.22	3,121,696	3,083,443	3,441,978	6.88	500,288
2015	3,112,220.11	1,511,545	1,493,023	1,961,542	6.89	284,694
2016	657,491.45	284,431	280,946	448,870	6.89	65,148

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -11						
2017	698,817.96	257,559	254,403	521,285	6.90	75,549
2018	4,146,930.43	1,208,496	1,193,687	3,409,406	6.91	493,402
2019	572,000.00	111,867	110,496	524,424	6.92	75,784
	58,798,569.26	43,086,690	42,558,707	22,707,705		3,332,780
DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1964	6,611,270.19	6,300,296	6,708,114	564,283	6.55	86,150
1965	2,197.08	2,090	2,225	192	6.56	29
1966	3,403.94	3,233	3,442	302	6.56	46
1967	1,408.91	1,336	1,422	127	6.57	19
1968	5,454.14	5,162	5,496	503	6.57	77
1969	2,321.76	2,193	2,335	219	6.58	33
1971	857.61	807	859	84	6.59	13
1972	4,533.27	4,256	4,531	455	6.59	69
1973	16,301.04	15,266	16,254	1,677	6.60	254
1974	422.03	394	420	45	6.60	7
1975	169,977.31	158,418	168,672	18,303	6.61	2,769
1976	94,857.77	88,191	93,900	10,444	6.61	1,580
1977	104,145.88	96,550	102,800	11,761	6.62	1,777
1978	8,464.62	7,826	8,333	979	6.62	148
1980	21,106.93	19,396	20,652	2,566	6.63	387
1982	65,524.38	59,809	63,680	8,396	6.64	1,264
1984	55,649.55	50,414	53,677	7,537	6.65	1,133
1985	6,902,704.18	6,226,998	6,630,072	962,903	6.66	144,580
1986	173,015.46	155,438	165,500	24,818	6.66	3,726
1988	866,011.37	770,492	820,366	132,247	6.68	19,797
1989	632,169.42	559,640	595,866	99,521	6.68	14,898
1990	613,391.72	539,987	574,940	99,791	6.69	14,916
1991	188,943.27	165,395	176,101	31,737	6.69	4,744
1992	852,967.85	741,942	789,968	148,297	6.70	22,134
1993	412,292.90	356,174	379,229	74,293	6.71	11,072
1994	1,358,021.36	1,164,585	1,239,969	253,855	6.72	37,776
1995	104,800.73	89,215	94,990	20,291	6.72	3,019
1996	4,049,446.84	3,418,166	3,639,424	814,968	6.73	121,095

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1997	322,275.06	269,564	287,013	67,490	6.74	10,013
1998	301,317.99	249,558	265,712	65,738	6.75	9,739
1999	4,231,198.13	3,467,467	3,691,916	962,402	6.76	142,367
2000	576,546.93	467,254	497,499	136,702	6.76	20,222
2001	2,372,867.02	1,898,782	2,021,690	588,464	6.77	86,922
2002	133,533.62	105,391	112,213	34,674	6.78	5,114
2003	305,290.08	237,280	252,639	83,180	6.79	12,250
2004	727,245.12	555,811	591,789	208,181	6.80	30,615
2005	7,441,244.98	5,580,621	5,941,855	2,243,515	6.81	329,444
2006	631,257.52	463,938	493,969	200,415	6.81	29,430
2007	569,922.35	409,106	435,587	191,327	6.82	28,054
2008	491,498.96	343,604	365,845	174,803	6.83	25,593
2009	2,023,445.90	1,371,933	1,460,738	765,052	6.84	111,850
2010	166,064,360.24	108,716,524	115,753,747	66,917,049	6.85	9,768,912
2011	291,668.74	183,479	195,356	125,480	6.85	18,318
2012	694,636.86	416,274	443,219	320,881	6.86	46,776
2013	184,293.90	104,159	110,901	91,822	6.87	13,366
2014	823,850.31	433,534	461,597	444,639	6.88	64,628
2015	9,036,101.92	4,349,121	4,630,640	5,309,072	6.89	770,547
2016	810,735.04	347,565	370,063	521,746	6.89	75,725
2017	922,370.66	336,890	358,697	655,911	6.90	95,060
2018	1,015,142.82	293,167	312,144	804,513	6.91	116,427
2019	8,196,000.00	1,588,459	1,691,280	7,324,320	6.92	1,058,428
	231,488,465.66	153,193,150	163,109,346	91,527,966		13,363,312

DAVE JOHNSTON UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1972	14,001,492.49	13,144,223	13,840,883	1,560,759	6.59	236,837
1974	231,502.32	216,325	227,790	26,862	6.60	4,070
1975	111,085.84	103,532	109,019	13,175	6.61	1,993
1976	500,195.67	465,042	489,690	60,525	6.61	9,157
1977	209,261.11	193,999	204,281	25,906	6.62	3,913
1978	2,978.26	2,754	2,900	376	6.62	57
1979	21,592.97	19,902	20,957	2,795	6.63	422
1980	38,898.66	35,746	37,641	5,148	6.63	776

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1982	35,912.41	32,780	34,517	4,986	6.64	751
1987	164,970.07	147,506	155,324	26,143	6.67	3,919
1988	735,634.34	654,495	689,184	120,014	6.68	17,966
1989	3,330,018.17	2,947,962	3,104,208	558,812	6.68	83,654
1990	251,237.92	221,172	232,894	43,467	6.69	6,497
1991	1,514,247.38	1,325,525	1,395,779	269,893	6.69	40,343
1992	131,108.58	114,043	120,087	24,132	6.70	3,602
1993	879,290.96	759,606	799,866	167,354	6.71	24,941
1994	29,119.13	24,971	26,294	5,737	6.72	854
1995	3,538,340.37	3,012,115	3,171,761	720,414	6.72	107,204
1996	272,487.41	230,009	242,200	57,536	6.73	8,549
1997	417,515.63	349,227	367,736	91,531	6.74	13,580
1998	247,907.45	205,323	216,205	56,493	6.75	8,369
1999	5,864,319.21	4,805,810	5,060,524	1,390,227	6.76	205,655
2000	64,293.16	52,105	54,867	15,856	6.76	2,346
2001	3,047,755.54	2,438,832	2,568,093	784,438	6.77	115,870
2002	470,588.86	371,412	391,097	126,550	6.78	18,665
2003	7,812,161.53	6,071,823	6,393,637	2,199,741	6.79	323,968
2004	174,567.51	133,417	140,488	51,536	6.80	7,579
2005	331,534.80	248,637	261,815	102,873	6.81	15,106
2006	1,007,575.94	740,511	779,759	328,575	6.81	48,249
2007	370,006.63	265,601	279,678	127,329	6.82	18,670
2008	364,875.65	255,082	268,602	132,762	6.83	19,438
2009	66,389,428.71	45,013,228	47,398,984	25,629,387	6.84	3,746,986
2010	473,810.01	310,187	326,627	194,564	6.85	28,404
2011	532,198.12	334,789	352,533	232,885	6.85	33,998
2012	103,186,937.41	61,836,733	65,114,156	48,391,475	6.86	7,054,151
2013	418,790.05	236,692	249,237	211,432	6.87	30,776
2014	208,511.44	109,725	115,541	113,822	6.88	16,544
2015	3,375,810.12	1,624,794	1,710,910	2,002,481	6.89	290,636
2016	797,383.57	341,841	359,959	517,163	6.89	75,060
2017	5,824,674.78	2,127,428	2,240,184	4,166,958	6.90	603,907
2018	4,560,048.39	1,316,915	1,386,713	3,629,340	6.91	525,230
2019	2,390,000.00	463,204	487,754	2,141,246	6.92	309,429
2020	1,226,000.00	90,747	95,557	1,253,043	6.93	180,814
	235,556,068.57	153,395,770	161,525,934	97,585,741		14,248,935

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1958	154,580.49	148,566	156,430	13,609	6.52	2,087
1960	140,681.42	134,853	141,991	12,759	6.53	1,954
1961	500.32	479	504	46	6.53	7
1963	1,186.77	1,133	1,193	112	6.55	17
1964	1,097,163.71	1,045,556	1,100,897	105,983	6.55	16,181
1965	77,569.61	73,793	77,699	7,628	6.56	1,163
1966	27,919.74	26,519	27,923	2,789	6.56	425
1967	18,494.83	17,534	18,462	1,882	6.57	286
1969	6,068.53	5,732	6,035	640	6.58	97
1970	248,943.81	234,693	247,115	26,723	6.58	4,061
1972	1,537,288.81	1,443,165	1,519,551	171,466	6.59	26,019
1973	1,110,119.59	1,039,647	1,094,675	126,456	6.60	19,160
1974	151,203.00	141,290	148,768	17,555	6.60	2,660
1975	230,202.94	214,548	225,904	27,319	6.61	4,133
1976	94,108.34	87,494	92,125	11,394	6.61	1,724
1977	27,626.56	25,612	26,968	3,422	6.62	517
1978	304,446.92	281,483	296,382	38,510	6.62	5,817
1979	20,024.36	18,456	19,433	2,594	6.63	391
1980	1,627.41	1,495	1,574	216	6.63	33
1981	32,065.53	29,365	30,919	4,353	6.64	656
1982	115,904.41	105,794	111,394	16,101	6.64	2,425
1983	60,559.46	55,064	57,979	8,637	6.65	1,299
1984	212,970.88	192,934	203,146	31,122	6.65	4,680
1986	333,013.75	299,181	315,017	51,299	6.66	7,703
1987	322,157.69	288,052	303,299	51,075	6.67	7,657
1989	130,636.85	115,649	121,770	21,930	6.68	3,283
1990	121,588.98	107,038	112,703	21,044	6.69	3,146
1991	37,407.40	32,745	34,478	6,670	6.69	997
1992	132,679.71	115,410	121,519	24,429	6.70	3,646
1993	1,906,420.73	1,646,928	1,734,099	362,963	6.71	54,093
1994	5,158,219.56	4,423,483	4,657,617	1,016,425	6.72	151,254
1996	838,584.38	707,855	745,322	177,121	6.73	26,318
1997	5,242,476.26	4,385,017	4,617,115	1,149,609	6.74	170,565
1999	17,497,070.06	14,338,849	15,097,800	4,148,977	6.76	613,754
2000	236,675.21	191,810	201,962	58,380	6.76	8,636
2001	1,058,164.63	846,750	891,568	272,413	6.77	40,238
2002	3,243,793.07	2,560,164	2,695,673	872,500	6.78	128,687
2003	173,662.68	134,975	142,119	48,910	6.79	7,203
2004	1,904,619.74	1,455,642	1,532,689	562,393	6.80	82,705

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
2005	1,319,052.97	989,234	1,041,594	409,364	6.81	60,112
2006	2,064,912.82	1,517,593	1,597,919	673,485	6.81	98,896
2007	4,255,738.66	3,054,884	3,216,578	1,464,734	6.82	214,770
2008	663,265.48	463,685	488,228	241,364	6.83	35,339
2009	2,047,796.42	1,388,443	1,461,933	790,643	6.84	115,591
2010	57,113,081.60	37,389,936	39,368,974	23,455,416	6.85	3,424,148
2011	2,110,028.00	1,327,351	1,397,607	923,424	6.85	134,806
2012	2,188,323.11	1,311,394	1,380,806	1,026,350	6.86	149,614
2013	3,122,343.04	1,764,686	1,858,090	1,576,487	6.87	229,474
2014	2,479,399.66	1,304,732	1,373,791	1,353,549	6.88	196,737
2015	1,738,676.04	836,833	881,126	1,031,417	6.89	149,698
2016	1,528,241.50	655,162	689,840	991,226	6.89	143,864
2017	1,289,811.65	471,096	496,031	922,762	6.90	133,734
2018	1,724,094.83	497,908	524,262	1,372,242	6.91	198,588
2019	13,207,000.00	2,559,635	2,695,116	11,832,584	6.92	1,709,911
2020	1,594,000.00	117,986	124,231	1,629,169	6.93	235,089
	142,454,193.92	92,625,311	97,527,941	59,171,673		8,636,048

GADSBY UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1951	2,812,501.35	2,605,015	2,952,342	253,909	10.49	24,205
1954	782.15	721	817	75	10.54	7
1955	917.38	844	957	89	10.55	8
1957	409.01	375	425	41	10.59	4
1958	543.74	497	563	57	10.60	5
1959	19,683.16	17,960	20,355	2,084	10.62	196
1964	5,443.71	4,909	5,564	642	10.70	60
1965	4,215.30	3,792	4,298	508	10.71	47
1972	159,923.80	140,837	159,615	22,698	10.82	2,098
1978	7,875.02	6,774	7,677	1,300	10.90	119
1979	250,910.98	214,872	243,521	42,518	10.91	3,897
1985	82,250.48	68,159	77,247	16,519	11.00	1,502
1994	5,624,258.07	4,322,545	4,898,871	1,512,783	11.15	135,676
1999	22,868.22	16,442	18,634	7,436	11.26	660
2001	13,974.57	9,708	11,002	4,929	11.30	436

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
2002	17,828.90	12,139	13,757	6,567	11.33	580
2003	2,574.63	1,716	1,945	990	11.35	87
2008	36,752.46	21,130	23,947	17,951	11.47	1,565
2009	299,699.33	165,461	187,522	154,135	11.49	13,415
2012	7,017.65	3,289	3,728	4,273	11.56	370
2013	21,198.38	9,233	10,464	13,702	11.58	1,183
2014	270,560.25	107,599	121,945	186,493	11.61	16,063
2015	103,580.97	36,918	41,840	76,242	11.63	6,556
2016	109,051.82	33,800	38,307	86,013	11.65	7,383
2018	201,128.16	39,430	44,687	184,599	11.70	15,778
	10,075,949.49	7,844,165	8,890,029	2,596,553		231,900
GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1952	3,572,073.80	3,302,810	3,732,652	339,512	10.51	32,304
1958	255.50	234	264	27	10.60	3
1959	14,551.41	13,277	15,005	1,584	10.62	149
1960	588.30	536	606	65	10.63	6
1961	2,355.39	2,140	2,419	267	10.65	25
1965	3,840.27	3,455	3,905	473	10.71	44
1972	731,995.96	644,632	728,527	105,948	10.82	9,792
1976	25,785.45	22,373	25,285	4,111	10.87	378
1977	710,996.72	614,208	694,144	116,392	10.89	10,688
1978	7,503.55	6,455	7,295	1,259	10.90	116
1979	475,272.75	407,008	459,978	81,833	10.91	7,501
1980	9,461.71	8,062	9,111	1,675	10.93	153
1982	67,198.26	56,686	64,063	12,543	10.95	1,145
1983	94,145.11	78,963	89,240	18,086	10.97	1,649
1984	8,128.17	6,779	7,661	1,605	10.98	146
1985	309,734.28	256,670	290,074	63,023	11.00	5,729
1987	585,923.03	479,089	541,440	126,512	11.03	11,470
1992	1,088.21	854	965	275	11.11	25
1994	5,403,580.69	4,152,942	4,693,424	1,466,658	11.15	131,539
1995	42,045.60	31,950	36,108	11,824	11.17	1,059
2001	13,974.57	9,708	10,971	4,960	11.30	439

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
2002	17,828.90	12,139	13,719	6,606	11.33	583
2003	2,573.85	1,715	1,938	996	11.35	88
2004	92,878.38	60,470	68,340	37,542	11.37	3,302
2006	60,046.38	36,982	41,795	26,658	11.42	2,334
2007	149,871.52	89,413	101,050	69,804	11.44	6,102
2008	32,170.99	18,496	20,903	15,772	11.47	1,375
2009	222,539.17	122,862	138,852	114,843	11.49	9,995
2012	332,585.74	155,871	176,157	202,991	11.56	17,560
2014	134,297.01	53,408	60,359	92,740	11.61	7,988
2015	32,191.39	11,474	12,967	23,731	11.63	2,040
2016	38,792.99	12,024	13,589	30,635	11.65	2,630
2018	997,768.61	195,608	221,065	916,391	11.70	78,324
	14,194,043.66	10,869,293	12,283,871	3,897,339		346,681

GADSBY UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
 PROBABLE RETIREMENT YEAR.. 12-2032
 NET SALVAGE PERCENT.. -14

1955	4,954,371.55	4,557,471	5,144,034	503,949	10.55	47,768
1958	3,495.41	3,196	3,607	377	10.60	36
1966	262.82	236	266	33	10.73	3
1972	203,905.51	179,569	202,680	29,772	10.82	2,752
1976	35,133.08	30,483	34,406	5,645	10.87	519
1978	144,138.39	123,988	139,946	24,372	10.90	2,236
1979	307,214.93	263,089	296,950	53,276	10.91	4,883
1980	9,744.43	8,303	9,372	1,737	10.93	159
1981	24,812.81	21,039	23,747	4,540	10.94	415
1982	102,487.14	86,455	97,582	19,253	10.95	1,758
1983	48,091.18	40,336	45,527	9,297	10.97	847
1984	17,415.23	14,524	16,393	3,460	10.98	315
1985	975,295.56	808,205	912,224	199,613	11.00	18,147
1986	229,841.80	189,262	213,621	48,399	11.01	4,396
1987	88,102.26	72,038	81,310	19,127	11.03	1,734
1990	38,338.88	30,637	34,580	9,126	11.07	824
1992	2,256,568.53	1,770,566	1,998,444	574,044	11.11	51,669
1993	507,443.89	394,209	444,945	133,541	11.13	11,998
1994	790,677.20	607,678	685,888	215,484	11.15	19,326

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1995	14,828.93	11,268	12,718	4,187	11.17	375
2000	255,765.24	180,909	204,193	87,380	11.28	7,746
2001	14,398.04	10,003	11,290	5,123	11.30	453
2002	17,828.93	12,139	13,701	6,624	11.33	585
2003	2,573.85	1,715	1,936	998	11.35	88
2004	194,600.45	126,698	143,004	78,840	11.37	6,934
2005	3,750.84	2,378	2,684	1,592	11.40	140
2006	31,903.12	19,649	22,178	14,192	11.42	1,243
2008	891,443.07	512,513	578,475	437,770	11.47	38,167
2009	273,701.30	151,108	170,556	141,463	11.49	12,312
2012	86,129.09	40,366	45,561	52,626	11.56	4,552
2013	126,972.93	55,304	62,422	82,327	11.58	7,109
2014	523,116.20	208,038	234,813	361,539	11.61	31,140
2015	33,901.22	12,083	13,638	25,009	11.63	2,150
2016	32,424.24	10,050	11,343	25,620	11.65	2,199
2018	508,207.86	99,632	112,455	466,902	11.70	39,906
2019	241,000.00	30,411	34,325	240,415	11.73	20,496
	13,989,885.91	10,685,548	12,060,817	3,887,653		345,380

GADSBY COMMON

INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1951	47,100.01	43,625	45,540	8,154	10.49	777
1953	959.43	886	925	169	10.52	16
1955	1,720.69	1,583	1,653	309	10.55	29
1965	4,531.69	4,077	4,256	910	10.71	85
1983	7,255.82	6,086	6,353	1,918	10.97	175
1985	528.49	438	457	145	11.00	13
1986	130,352.92	107,338	112,051	36,552	11.01	3,320
1987	4,619.22	3,777	3,943	1,323	11.03	120
1991	846.13	670	699	265	11.09	24
1992	8,805.47	6,909	7,212	2,826	11.11	254
1994	419,282.65	322,241	336,389	141,593	11.15	12,699
1996	37,333.32	28,022	29,252	13,308	11.19	1,189
1998	130,577.14	95,381	99,569	49,289	11.23	4,389
2000	88,907.59	62,887	65,648	35,707	11.28	3,166

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
2004	74,125.67	48,261	50,380	34,123	11.37	3,001
2006	46,753.14	28,795	30,059	23,239	11.42	2,035
2007	32,738.22	19,531	20,388	16,933	11.44	1,480
2009	6,782.00	3,744	3,908	3,823	11.49	333
2012	146,939.30	68,865	71,888	95,622	11.56	8,272
2013	6,387.38	2,782	2,904	4,377	11.58	378
2016	159,482.82	49,431	51,601	130,209	11.65	11,177
2018	15,424.28	3,024	3,157	14,427	11.70	1,233
2019	196,000.00	24,733	25,819	197,621	11.73	16,847
2020	154,000.00	7,166	7,481	168,079	11.75	14,305
	1,721,453.38	940,252	981,533	980,924		85,317
HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -13						
1965	1,434,648.24	1,519,458	1,125,737	495,415	2.92	169,663
1976	4,115,873.62	4,312,628	3,195,143	1,455,794	2.93	496,858
1977	998,033.16	1,044,435	773,802	353,976	2.93	120,811
1981	1,983.25	2,064	1,529	712	2.93	243
1982	248,690.41	258,362	191,415	89,605	2.93	30,582
1983	215,771.87	223,709	165,742	78,081	2.94	26,558
1984	31,087.41	32,173	23,836	11,292	2.94	3,841
1985	156,655.00	161,812	119,883	57,137	2.94	19,434
1986	8,182.59	8,435	6,249	2,997	2.94	1,019
1987	14,945.40	15,373	11,390	5,499	2.94	1,870
1988	47,080.43	48,316	35,796	17,404	2.94	5,920
1989	15,615.96	15,986	11,844	5,802	2.94	1,973
1990	2,718.18	2,775	2,056	1,016	2.94	346
1991	84,995.14	86,544	64,119	31,926	2.94	10,859
1993	296,075.56	299,480	221,879	112,686	2.95	38,199
1994	89,171.28	89,883	66,593	34,171	2.95	11,583
1995	29,094.72	29,218	21,647	11,230	2.95	3,807
1997	22,697.10	22,602	16,745	8,902	2.95	3,018
1998	13,141,762.16	13,018,717	9,645,317	5,204,874	2.96	1,758,403
1999	139,035.75	137,013	101,510	55,600	2.96	18,784
2000	924,839.63	906,231	671,409	373,660	2.96	126,236

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -13						
2001	256,874.15	250,118	185,308	104,960	2.96	35,459
2002	154,948.64	149,835	111,010	64,082	2.96	21,649
2003	224,686.24	215,611	159,742	94,153	2.96	31,808
2006	1,111,091.69	1,035,150	766,923	488,611	2.97	164,515
2007	15,727.37	14,473	10,723	7,049	2.97	2,373
2008	27,611.48	25,052	18,561	12,640	2.97	4,256
2009	120,851.35	107,858	79,910	56,652	2.97	19,075
2011	185,143.41	158,489	117,421	91,791	2.97	30,906
2012	817,047.54	679,568	503,479	419,785	2.98	140,867
2013	1,771,798.13	1,424,557	1,055,427	946,705	2.98	317,686
2014	70,007.19	53,949	39,970	39,138	2.98	13,134
2015	18,777,427.92	13,691,021	10,143,414	11,075,079	2.98	3,716,469
2016	112,154.82	75,904	56,236	70,499	2.98	23,657
2017	234,072.67	142,297	105,425	159,077	2.98	53,382
2018	356,998.44	182,494	135,206	268,202	2.99	89,700
2019	51,000.00	19,167	14,200	43,430	2.99	14,525
2020	18,000.00	2,914	2,159	18,181	2.99	6,081
	46,324,397.90	40,463,671	29,978,756	22,367,814		7,535,549

HAYDEN UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 65-L0.5

PROBABLE RETIREMENT YEAR.. 12-2023

NET SALVAGE PERCENT.. -13

1976	4,529,930.73	4,746,479	3,463,989	1,654,833	2.93	564,789
1979	780.21	814	594	288	2.93	98
1981	1,084.86	1,129	824	402	2.93	137
1982	412,590.76	428,636	312,819	153,408	2.93	52,358
1983	1,623.44	1,683	1,228	606	2.94	206
1984	404.60	419	306	151	2.94	51
1985	1,034.43	1,068	779	389	2.94	132
1986	23,589.69	24,317	17,747	8,910	2.94	3,031
1987	10,188.32	10,480	7,648	3,864	2.94	1,314
1988	4,489.88	4,608	3,363	1,711	2.94	582
1989	3,251.95	3,329	2,430	1,245	2.94	423
1990	11,444.67	11,685	8,528	4,405	2.94	1,498
1993	61,630.01	62,339	45,495	24,147	2.95	8,185
1994	99,628.28	100,424	73,290	39,290	2.95	13,319

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -13						
1995	102,772.19	103,209	75,322	40,810	2.95	13,834
1996	52,597.17	52,607	38,393	21,042	2.95	7,133
1997	233,122.79	232,144	169,419	94,010	2.95	31,868
1999	6,244,741.99	6,153,883	4,491,115	2,565,443	2.96	866,704
2000	162,538.71	159,268	116,234	67,435	2.96	22,782
2001	106,332.56	103,536	75,561	44,595	2.96	15,066
2002	211,646.56	204,662	149,363	89,798	2.96	30,337
2003	20,317.80	19,497	14,229	8,730	2.96	2,949
2007	141,254.27	129,989	94,866	64,751	2.97	21,802
2008	66,603.20	60,429	44,101	31,160	2.97	10,492
2009	39,932.91	35,640	26,010	19,114	2.97	6,436
2010	16,613.88	14,546	10,616	8,158	2.97	2,747
2011	61,275.08	52,453	38,280	30,961	2.97	10,425
2012	80,806.29	67,210	49,050	42,261	2.98	14,182
2013	2,203.25	1,771	1,292	1,197	2.98	402
2014	576,714.22	444,425	324,342	327,345	2.98	109,847
2015	56,050.56	40,868	29,826	33,512	2.98	11,246
2016	9,898,480.06	6,699,089	4,889,008	6,296,275	2.98	2,112,844
2017	109,427.05	66,523	48,549	75,104	2.98	25,203
2018	236,848.83	121,075	88,361	179,278	2.99	59,959
2019	56,000.00	21,046	15,359	47,921	2.99	16,027
2020	362,000.00	58,606	42,771	366,289	2.99	122,505
	23,999,951.20	20,239,886	14,771,106	12,348,838		4,160,913

HAYDEN COMMON

INTERIM SURVIVOR CURVE.. IOWA 65-L0.5

PROBABLE RETIREMENT YEAR.. 12-2023

NET SALVAGE PERCENT.. -13

1965	267,463.01	283,274	235,120	67,114	2.92	22,984
1976	1,362,421.07	1,427,550	1,184,877	354,658	2.93	121,044
1980	2,723.15	2,838	2,356	722	2.93	246
1981	4,608.49	4,795	3,980	1,228	2.93	419
1982	232,581.27	241,626	200,551	62,265	2.93	21,251
1983	40,861.14	42,364	35,162	11,011	2.94	3,745
1984	17,077.02	17,673	14,669	4,628	2.94	1,574
1985	5,984.69	6,182	5,131	1,632	2.94	555
1986	2,183.91	2,251	1,868	599	2.94	204

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -13						
1987	25,734.82	26,471	21,971	7,109	2.94	2,418
1988	19,136.11	19,638	16,300	5,324	2.94	1,811
1989	5,220.27	5,344	4,436	1,463	2.94	498
1990	18,650.53	19,043	15,806	5,269	2.94	1,792
1991	33,418.71	34,028	28,243	9,520	2.94	3,238
1993	100,339.01	101,493	84,240	29,143	2.95	9,879
1995	36,442.48	36,597	30,376	10,804	2.95	3,662
1996	10,486.40	10,488	8,705	3,145	2.95	1,066
1997	15,697.96	15,632	12,975	4,764	2.95	1,615
1998	8,221,643.08	8,144,665	6,760,134	2,530,323	2.96	854,839
1999	14,941.27	14,724	12,221	4,663	2.96	1,575
2000	173,041.08	169,559	140,735	54,801	2.96	18,514
2001	18,320.67	17,839	14,807	5,896	2.96	1,992
2002	97,239.73	94,031	78,046	31,834	2.96	10,755
2004	75,766.97	72,094	59,839	25,778	2.96	8,709
2005	16,284.02	15,336	12,729	5,672	2.97	1,910
2007	11,804.29	10,863	9,016	4,322	2.97	1,455
2008	14,356.98	13,026	10,812	5,412	2.97	1,822
2009	287,431.41	256,528	212,920	111,877	2.97	37,669
2010	98,648.73	86,373	71,690	39,783	2.97	13,395
2011	757,045.93	648,055	537,891	317,571	2.97	106,926
2012	7,308.61	6,079	5,046	3,213	2.98	1,078
2013	47,787.69	38,422	31,891	22,110	2.98	7,419
2014	21,187.60	16,327	13,552	10,390	2.98	3,487
2017	141,569.48	86,063	71,433	88,541	2.98	29,712
2018	130,586.16	66,754	55,406	92,156	2.99	30,821
2019	5,000.00	1,879	1,560	4,090	2.99	1,368
	12,340,993.74	12,055,904	10,006,492	3,938,831		1,331,447

HUNTER UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 65-L0.5

PROBABLE RETIREMENT YEAR.. 12-2029

NET SALVAGE PERCENT.. -10

1978	49,015,163.37	43,335,531	34,203,414	19,713,265	8.38	2,352,418
1981	293,933.61	256,922	202,781	120,546	8.40	14,351
1982	93,698.17	81,548	64,363	38,705	8.41	4,602
1983	20,438.64	17,708	13,976	8,506	8.42	1,010

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -10						
1984	56,064.97	48,344	38,156	23,515	8.43	2,789
1985	71,539.22	61,395	48,457	30,236	8.43	3,587
1986	796,031.67	679,554	536,351	339,284	8.44	40,200
1987	1,689,048.72	1,433,876	1,131,715	726,239	8.45	85,945
1988	6,837.38	5,770	4,554	2,967	8.46	351
1989	558,581.66	468,418	369,708	244,732	8.47	28,894
1990	596,844.76	497,190	392,417	264,112	8.48	31,145
1991	55,803.24	46,154	36,428	24,956	8.49	2,939
1992	4,776,712.08	3,921,189	3,094,875	2,159,508	8.50	254,060
1993	331,755.91	270,133	213,208	151,724	8.51	17,829
1994	674,643.42	544,410	429,686	312,422	8.53	36,626
1995	4,529,880.94	3,621,599	2,858,418	2,124,451	8.54	248,765
1996	187,951.17	148,770	117,420	89,327	8.55	10,448
1997	312,853.55	245,020	193,387	150,752	8.56	17,611
1998	96,989.00	75,046	59,232	47,456	8.58	5,531
1999	1,030,957.35	787,747	621,745	512,308	8.59	59,640
2000	3,237,426.28	2,440,149	1,925,935	1,635,234	8.60	190,143
2001	1,063,655.08	789,577	623,189	546,832	8.62	63,438
2002	1,506,974.61	1,100,595	868,666	789,006	8.63	91,426
2003	110,016.88	78,925	62,293	58,725	8.64	6,797
2004	5,385,277.11	3,786,318	2,988,425	2,935,379	8.66	338,958
2005	7,163,222.53	4,927,237	3,888,918	3,990,627	8.67	460,280
2006	688,023.22	461,974	364,622	392,204	8.68	45,185
2007	610,093.32	398,273	314,345	356,758	8.70	41,007
2008	950,362.01	601,668	474,878	570,520	8.71	65,502
2009	921,350.66	563,275	444,576	568,910	8.72	65,242
2010	25,729,825.19	15,102,944	11,920,294	16,382,514	8.74	1,874,430
2011	676,183.98	378,781	298,960	444,842	8.75	50,839
2012	49,900,027.32	26,471,815	20,893,397	33,996,633	8.76	3,880,894
2013	159,294.64	79,070	62,408	112,817	8.78	12,849
2014	85,797,780.17	39,329,016	31,041,194	63,336,364	8.79	7,205,502
2015	405,302.18	168,172	132,733	313,099	8.80	35,579
2016	414,375.34	151,015	119,192	336,621	8.82	38,166
2018	14,948,526.77	3,568,378	2,816,412	13,626,967	8.84	1,541,512
2019	508,000.00	79,517	62,760	496,040	8.86	55,986
2020	1,023,000.00	58,842	46,442	1,078,858	8.88	121,493
	266,394,446.12	157,081,865	123,979,930	169,053,960		19,403,969

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -10						
1980	27,059,721.53	23,742,308	19,440,561	10,325,133	8.40	1,229,182
1981	9,052.44	7,913	6,479	3,478	8.40	414
1982	50,755.68	44,174	36,170	19,661	8.41	2,338
1983	60,214.72	52,170	42,718	23,519	8.42	2,793
1984	56,866.10	49,035	40,151	22,402	8.43	2,657
1985	7,544.79	6,475	5,302	2,997	8.43	356
1986	71,369.69	60,927	49,888	28,619	8.44	3,391
1987	107,880.74	91,583	74,990	43,679	8.45	5,169
1989	867,184.30	727,208	595,449	358,454	8.47	42,320
1990	901,789.93	751,218	615,109	376,860	8.48	44,441
1991	2,931,472.05	2,424,591	1,985,292	1,239,327	8.49	145,975
1992	273,305.17	224,355	183,705	116,930	8.50	13,756
1993	50,443.95	41,074	33,632	21,856	8.51	2,568
1994	1,383,042.21	1,116,060	913,847	607,500	8.53	71,219
1995	762,756.48	609,817	499,327	339,705	8.54	39,778
1996	188,193.47	148,962	121,972	85,040	8.55	9,946
1997	1,976,111.26	1,547,647	1,267,237	906,486	8.56	105,898
1998	93,783.69	72,566	59,418	43,744	8.58	5,098
1999	385,965.60	294,914	241,480	183,082	8.59	21,313
2000	255,090.05	192,269	157,433	123,166	8.60	14,322
2001	247,577.49	183,783	150,484	121,851	8.62	14,136
2002	5,495,660.30	4,013,668	3,286,452	2,758,774	8.63	319,673
2003	320,814.97	230,148	188,449	164,448	8.64	19,033
2004	836,022.17	587,796	481,296	438,328	8.66	50,615
2005	3,701,505.99	2,546,088	2,084,775	1,986,881	8.67	229,167
2006	5,163,053.60	3,466,738	2,838,618	2,840,741	8.68	327,274
2007	103,903.47	67,829	55,539	58,754	8.70	6,753
2008	402,632.88	254,904	208,719	234,177	8.71	26,886
2009	841,934.90	514,724	421,464	504,665	8.72	57,874
2010	471,034.18	276,489	226,393	291,744	8.74	33,380
2011	92,340,444.33	51,726,808	42,354,693	59,219,796	8.75	6,767,977
2012	11,254,835.93	5,970,657	4,888,864	7,491,455	8.76	855,189
2013	267,938.17	132,998	108,901	185,831	8.78	21,165
2014	55,508.71	25,445	20,835	40,225	8.79	4,576
2015	2,796,594.84	1,160,394	950,148	2,126,106	8.80	241,603
2016	461,661.07	168,248	137,764	370,063	8.82	41,957
2017	246,656.80	75,748	62,024	209,299	8.83	23,703

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -10						
2018	1,701,675.53	406,209	332,610	1,539,233	8.84	174,121
2019	11,486,000.00	1,797,904	1,472,151	11,162,449	8.86	1,259,870
2020	137,000.00	7,880	6,452	144,248	8.88	16,244
	175,824,999.18	105,819,724	86,646,790	106,760,709		12,254,130
HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -10						
1983	180,089,258.78	156,030,054	134,206,090	63,892,095	8.42	7,588,135
1985	2,078.15	1,783	1,534	752	8.43	89
1986	687,484.07	586,889	504,801	251,432	8.44	29,791
1987	629,513.27	534,410	459,662	232,803	8.45	27,551
1988	196,902.56	166,170	142,928	73,665	8.46	8,707
1989	426,548.45	357,697	307,666	161,537	8.47	19,072
1990	2,145,345.86	1,787,137	1,537,170	822,711	8.48	97,018
1991	136,248.10	112,689	96,927	52,946	8.49	6,236
1992	330,425.04	271,245	233,306	130,162	8.50	15,313
1993	1,352,392.52	1,101,190	947,166	540,466	8.51	63,510
1994	431,843.25	348,480	299,738	175,290	8.53	20,550
1995	131,862.83	105,423	90,677	54,372	8.54	6,367
1996	563,299.68	445,873	383,509	236,121	8.55	27,616
1997	62,400.93	48,871	42,035	26,606	8.56	3,108
1998	8,084,476.55	6,255,461	5,380,508	3,512,416	8.58	409,372
1999	712,980.22	544,783	468,584	315,694	8.59	36,751
2000	31,599.96	23,818	20,487	14,273	8.60	1,660
2001	4,111,858.86	3,052,332	2,625,402	1,897,643	8.62	220,144
2002	559,049.98	408,293	351,185	263,770	8.63	30,564
2003	3,915,215.36	2,808,725	2,415,868	1,890,869	8.64	218,851
2004	853,192.87	599,869	515,965	422,547	8.66	48,793
2005	3,471,123.44	2,387,619	2,053,662	1,764,574	8.67	203,526
2006	1,115,147.23	748,767	644,037	582,625	8.68	67,123
2007	32,151,974.72	20,989,002	18,053,265	17,313,907	8.70	1,990,104
2008	625,768.14	396,170	340,758	347,587	8.71	39,907
2009	6,317,347.56	3,862,161	3,321,960	3,627,123	8.72	415,954
2010	439,902.77	258,215	222,098	261,795	8.74	29,954
2011	377,180.18	211,287	181,734	233,164	8.75	26,647

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -10						
2012	12,124,248.03	6,431,877	5,532,249	7,804,424	8.76	890,916
2013	837,503.35	415,716	357,570	563,684	8.78	64,201
2014	357,115.84	163,699	140,802	252,025	8.79	28,672
2015	1,210,690.24	502,353	432,089	899,671	8.80	102,235
2016	22,778,291.94	8,301,343	7,140,232	17,915,889	8.82	2,031,280
2017	1,722,924.13	529,107	455,101	1,440,116	8.83	163,094
2018	1,961,965.56	468,343	402,836	1,755,326	8.84	198,566
2019	1,134,000.00	177,505	152,677	1,094,723	8.86	123,558
2020	15,358,000.00	883,377	759,819	16,133,981	8.88	1,816,890
	307,437,160.42	222,317,733	191,222,094	146,958,783		17,071,825
HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -10						
1978	2,509,560.34	2,218,765	1,880,255	880,262	8.38	105,043
1980	633,700.93	556,012	471,183	225,888	8.40	26,891
1981	134,929.10	117,939	99,945	48,477	8.40	5,771
1982	9,294.78	8,090	6,856	3,369	8.41	401
1983	259,280.70	224,642	190,369	94,840	8.42	11,264
1984	21,288.67	18,357	15,556	7,861	8.43	933
1985	15,449.94	13,259	11,236	5,759	8.43	683
1986	30,728.23	26,232	22,230	11,571	8.44	1,371
1987	22,641.48	19,221	16,289	8,617	8.45	1,020
1988	120,575.46	101,756	86,231	46,402	8.46	5,485
1990	196,755.77	163,903	138,897	77,535	8.48	9,143
1991	27,643.16	22,863	19,375	11,033	8.49	1,300
1992	59,815.34	49,102	41,611	24,186	8.50	2,845
1993	18,983.65	15,457	13,099	7,783	8.51	915
1994	29,485.44	23,794	20,164	12,270	8.53	1,438
1995	191,142.32	152,817	129,502	80,754	8.54	9,456
1996	114,011.18	90,244	76,476	48,937	8.55	5,724
1997	253,114.74	198,234	167,990	110,436	8.56	12,901
1999	83,555.60	63,844	54,104	37,808	8.59	4,401
2000	190,429.55	143,533	121,635	87,838	8.60	10,214
2002	240,666.72	175,767	148,951	115,783	8.63	13,416
2003	81,037.43	58,135	49,266	39,876	8.64	4,615

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -10						
2004	143,239.43	100,710	85,345	72,218	8.66	8,339
2005	208,714.59	143,565	121,662	107,924	8.67	12,448
2006	1,231,319.56	826,771	700,633	653,819	8.68	75,325
2007	35,181.91	22,967	19,463	19,237	8.70	2,211
2008	1,565,083.82	990,845	839,675	881,918	8.71	101,254
2009	231,411.16	141,475	119,891	134,662	8.72	15,443
2010	1,183,509.81	694,699	588,711	713,150	8.74	81,596
2011	34,249.60	19,186	16,259	21,416	8.75	2,448
2012	213,135.66	113,068	95,818	138,632	8.76	15,826
2013	158,719.26	78,784	66,764	107,827	8.78	12,281
2014	296,908.87	136,101	115,336	211,263	8.79	24,034
2015	68,572.94	28,453	24,112	51,318	8.80	5,832
2016	974,380.81	355,104	300,927	770,892	8.82	87,403
2018	89,463.74	21,356	18,098	80,312	8.84	9,085
	11,677,981.69	8,135,050	6,893,909	5,951,871		688,755

HUNTER UNITS 1, 2 AND 3 COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1978	1,528,240.61	1,351,156	1,105,083	575,981	8.38	68,733
1980	2,946,197.04	2,585,005	2,114,224	1,126,593	8.40	134,118
1983	5,335,189.94	4,622,430	3,780,592	2,088,117	8.42	247,995
1984	487,156.94	420,071	343,568	192,305	8.43	22,812
1985	8,389.64	7,200	5,889	3,340	8.43	396
1986	38,534.04	32,896	26,905	15,482	8.44	1,834
1987	26,488.47	22,487	18,392	10,746	8.45	1,272
1988	175,697.33	148,274	121,270	71,997	8.46	8,510
1989	43,621.98	36,581	29,919	18,065	8.47	2,133
1990	27,686.92	23,064	18,864	11,592	8.48	1,367
1991	49,426.41	40,880	33,435	20,934	8.49	2,466
1992	121,492.55	99,733	81,570	52,072	8.50	6,126
1993	14,279.79	11,627	9,509	6,198	8.51	728
1994	269,021.80	217,090	177,554	118,370	8.53	13,877
1995	65,779.59	52,590	43,012	29,345	8.54	3,436
1996	235,425.57	186,348	152,410	106,558	8.55	12,463
1997	455,925.39	357,071	292,041	209,477	8.56	24,472

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -10						
1998	20,504.08	15,865	12,976	9,579	8.58	1,116
1999	28,471.42	21,755	17,793	13,526	8.59	1,575
2000	167,018.41	125,887	102,960	80,760	8.60	9,391
2001	137,701.13	102,219	83,603	67,868	8.62	7,873
2002	1,065,949.52	778,499	636,719	535,826	8.63	62,089
2003	50,764.86	36,418	29,786	26,056	8.64	3,016
2004	446,408.89	313,864	256,703	234,347	8.66	27,061
2005	540,085.69	371,499	303,842	290,253	8.67	33,478
2006	372,066.88	249,825	204,327	204,947	8.68	23,611
2007	334,501.27	218,364	178,596	189,356	8.70	21,765
2008	1,259,068.58	797,109	651,939	733,036	8.71	84,160
2009	389,026.61	237,835	194,520	233,409	8.72	26,767
2010	1,820,171.50	1,068,408	873,829	1,128,359	8.74	129,103
2011	3,303,045.86	1,850,284	1,513,310	2,120,040	8.75	242,290
2012	641,664.26	340,401	278,407	427,424	8.76	48,793
2013	1,025,938.59	509,250	416,505	712,027	8.78	81,096
2014	1,423,051.96	652,316	533,516	1,031,841	8.79	117,388
2015	148,617.17	61,666	50,435	113,044	8.80	12,846
2016	354,096.48	129,047	105,545	283,961	8.82	32,195
2017	1,564,859.94	480,565	393,044	1,328,302	8.83	150,431
2018	1,052,874.85	251,333	205,560	952,602	8.84	107,760
2019	2,729,000.00	427,170	349,374	2,652,526	8.86	299,382
2020	920,000.00	52,917	43,280	968,720	8.88	109,090
	31,623,441.96	19,306,999	15,790,806	18,994,981		2,185,014

HUNTINGTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -14

1977	34,007,774.75	31,271,353	24,244,484	14,524,379	8.37	1,735,290
1979	3,024.11	2,761	2,141	1,307	8.39	156
1980	333,617.70	303,362	235,195	145,130	8.40	17,277
1981	112,430.67	101,847	78,961	49,210	8.40	5,858
1982	83,495.23	75,311	58,388	36,796	8.41	4,375
1983	533,911.06	479,404	371,679	236,980	8.42	28,145
1984	293,604.07	262,378	203,420	131,289	8.43	15,574
1985	99,160.01	88,193	68,375	44,667	8.43	5,299

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -14						
1986	782,038.04	691,885	536,414	355,109	8.44	42,075
1987	3,823,385.53	3,363,795	2,607,929	1,750,730	8.45	207,187
1988	38,965.87	34,080	26,422	17,999	8.46	2,128
1989	888,235.76	771,947	598,486	414,103	8.47	48,891
1990	1,264,186.10	1,091,400	846,156	595,017	8.48	70,167
1991	2,087,892.25	1,789,670	1,387,520	992,677	8.49	116,923
1992	323,672.64	275,364	213,488	155,499	8.50	18,294
1993	1,142,145.50	963,813	747,238	554,808	8.51	65,195
1994	887,973.05	742,615	575,745	436,545	8.53	51,178
1995	34,181.98	28,322	21,958	17,010	8.54	1,992
1996	694,666.29	569,849	441,800	350,119	8.55	40,950
1997	2,074,131.29	1,683,484	1,305,195	1,059,315	8.56	123,752
1998	76,677.72	61,488	47,671	39,741	8.58	4,632
1999	1,761,930.56	1,395,234	1,081,716	926,885	8.59	107,903
2000	303,794.60	237,306	183,982	162,344	8.60	18,877
2001	9,636,546.76	7,413,565	5,747,691	5,237,973	8.62	607,653
2002	264,394.23	200,118	155,150	146,259	8.63	16,948
2003	677,414.47	503,640	390,469	381,784	8.64	44,188
2004	834,719.74	608,222	471,551	480,030	8.66	55,431
2005	7,316,388.23	5,215,596	4,043,619	4,297,064	8.67	495,624
2006	11,360,001.38	7,905,055	6,128,740	6,821,662	8.68	785,906
2007	1,443,326.26	976,474	757,054	888,338	8.70	102,108
2008	2,444,606.63	1,603,945	1,243,529	1,543,323	8.71	177,190
2009	2,132,822.52	1,351,333	1,047,680	1,383,738	8.72	158,686
2010	131,017,947.89	79,701,729	61,792,252	87,568,209	8.74	10,019,246
2011	29,589,093.50	17,177,800	13,317,841	20,413,726	8.75	2,332,997
2012	547,861.01	301,207	233,524	391,038	8.76	44,639
2013	224,906.65	115,698	89,700	166,694	8.78	18,986
2014	22,733,312.10	10,799,705	8,372,944	17,543,032	8.79	1,995,794
2015	1,079,409.80	464,167	359,866	870,661	8.80	98,939
2016	115,656.65	43,683	33,867	97,981	8.82	11,109
2017	734,855.78	233,879	181,325	656,411	8.83	74,339
2018	14,916,051.83	3,690,103	2,860,914	14,143,385	8.84	1,599,930
2019	2,156,000.00	349,751	271,160	2,186,680	8.86	246,804
2020	471,000.00	28,077	21,768	515,172	8.88	58,015
	291,347,210.21	184,968,608	143,405,004	188,730,816		21,676,650

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -14						
1974	32,827,732.97	30,473,302	24,837,965	12,585,650	8.35	1,507,263
1979	48,991.14	44,722	36,452	19,398	8.39	2,312
1980	303,576.85	276,045	224,997	121,081	8.40	14,414
1981	144,714.34	131,092	106,850	58,125	8.40	6,920
1982	73,168.97	65,997	53,792	29,620	8.41	3,522
1983	2,168,910.19	1,947,485	1,587,342	885,215	8.42	105,132
1984	173,153.71	154,738	126,123	71,272	8.43	8,455
1985	737,538.72	655,971	534,664	306,130	8.43	36,314
1986	828,665.93	733,137	597,560	347,119	8.44	41,128
1987	1,703,670.91	1,498,881	1,221,697	720,487	8.45	85,265
1988	770,591.74	673,966	549,331	329,143	8.46	38,906
1990	121,758.38	105,117	85,678	53,127	8.48	6,265
1991	2,008,903.16	1,721,963	1,403,526	886,624	8.49	104,432
1992	110,638.51	94,125	76,719	49,409	8.50	5,813
1994	808,260.53	675,952	550,950	370,467	8.53	43,431
1995	273,516.28	226,626	184,717	127,092	8.54	14,882
1997	134,279.57	108,989	88,834	64,245	8.56	7,505
1998	3,098,911.73	2,485,014	2,025,468	1,507,292	8.58	175,675
1999	696,519.91	551,559	449,561	344,472	8.59	40,102
2001	761,660.23	585,959	477,599	390,693	8.62	45,324
2002	4,299,066.83	3,253,928	2,652,189	2,248,747	8.63	260,573
2003	6,805,884.17	5,059,997	4,124,267	3,634,441	8.64	420,653
2004	837,063.68	609,930	497,137	457,115	8.66	52,785
2005	8,404,801.41	5,991,487	4,883,499	4,697,974	8.67	541,866
2006	119,158,545.99	82,918,548	67,584,669	68,256,073	8.68	7,863,603
2007	1,947,463.39	1,317,545	1,073,895	1,146,213	8.70	131,749
2008	841,229.52	551,944	449,875	509,127	8.71	58,453
2009	1,473,853.94	933,818	761,130	919,064	8.72	105,397
2010	4,015,605.29	2,442,800	1,991,060	2,586,730	8.74	295,965
2011	15,034,020.34	8,727,925	7,113,896	10,024,887	8.75	1,145,701
2012	6,401,647.68	3,519,548	2,868,689	4,429,190	8.76	505,615
2013	1,490,288.15	766,641	624,868	1,074,060	8.78	122,330
2014	1,467,886.71	697,335	568,379	1,105,012	8.79	125,712
2015	19,296,780.07	8,297,990	6,763,468	15,234,862	8.80	1,731,234
2016	204,727.59	77,324	63,025	170,365	8.82	19,316
2017	578,173.89	184,013	149,984	509,134	8.83	57,660

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -14						
2018	1,181,395.63	292,267	238,219	1,108,572	8.84	125,404
2019	20,714,000.00	3,360,267	2,738,863	20,875,097	8.86	2,356,106
2020	408,000.00	24,321	19,823	445,297	8.88	50,146
	262,355,598.05	172,238,268	140,386,761	158,698,621		18,263,328

HUNTINGTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -14

1974	835,113.05	775,218	609,963	342,066	8.35	40,966
1977	1,345,065.41	1,236,835	973,176	560,199	8.37	66,929
1979	7,843.64	7,160	5,634	3,308	8.39	394
1980	52,529.04	47,765	37,583	22,300	8.40	2,655
1981	115,199.71	104,356	82,110	49,218	8.40	5,859
1983	130,142.49	116,856	91,945	56,417	8.42	6,700
1984	168,371.43	150,464	118,389	73,554	8.43	8,725
1985	7,848.49	6,980	5,492	3,455	8.43	410
1986	695,304.43	615,150	484,017	308,630	8.44	36,568
1987	468,795.30	412,444	324,522	209,904	8.45	24,841
1988	273,933.32	239,584	188,511	123,773	8.46	14,630
1990	740,521.03	639,308	503,025	341,169	8.48	40,232
1991	40,233.05	34,486	27,135	18,731	8.49	2,206
1992	782,412.29	665,636	523,741	368,209	8.50	43,319
1993	69,855.78	58,949	46,383	33,253	8.51	3,908
1994	414,680.20	346,799	272,871	199,864	8.53	23,431
1995	84,062.31	69,651	54,803	41,028	8.54	4,804
1996	15,992.39	13,119	10,322	7,909	8.55	925
1997	315,290.31	255,908	201,355	158,076	8.56	18,467
1998	152,217.72	122,063	96,043	77,486	8.58	9,031
1999	628,482.91	497,682	391,590	324,881	8.59	37,821
2000	385,321.08	300,989	236,826	202,440	8.60	23,540
2001	208,748.46	160,594	126,360	111,613	8.62	12,948
2002	4,930,275.56	3,731,684	2,936,191	2,684,323	8.63	311,046
2003	13,741.08	10,216	8,038	7,627	8.64	883
2004	3,351,518.08	2,442,096	1,921,508	1,899,223	8.66	219,310
2005	2,180,746.85	1,554,578	1,223,184	1,262,867	8.67	145,659
2006	1,335,030.52	929,004	730,966	790,969	8.68	91,125

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -14						
2007	661,366.30	447,444	352,061	401,896	8.70	46,195
2008	1,066,487.95	699,739	550,574	665,222	8.71	76,375
2009	1,196,499.98	758,089	596,485	767,525	8.72	88,019
2010	47,398.23	28,834	22,687	31,347	8.74	3,587
2011	628,862.92	365,083	287,257	429,646	8.75	49,102
2012	1,464,856.71	805,360	633,679	1,036,257	8.76	118,294
2013	732,978.40	377,062	296,683	538,913	8.78	61,380
2014	125,833.59	59,779	47,036	96,415	8.79	10,969
2015	4,396,450.32	1,890,559	1,487,544	3,524,410	8.80	400,501
2016	4,386,344.45	1,656,693	1,303,531	3,696,901	8.82	419,150
2017	213,693.09	68,011	53,513	190,097	8.83	21,529
2018	1,705,521.40	421,931	331,987	1,612,308	8.84	182,388
2019	2,305,000.00	373,922	294,212	2,333,488	8.86	263,373
2020	4,698,000.00	280,051	220,352	5,135,368	8.88	578,307
	43,378,569.27	23,778,131	18,709,284	30,742,285		3,516,501

JIM BRIDGER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1974	40,902,806.87	42,197,180	30,007,664	15,394,452	2.93	5,254,079
1977	5,927.50	6,093	4,333	2,247	2.93	767
1978	88,812.66	91,178	64,839	33,743	2.93	11,516
1979	7,149.06	7,329	5,212	2,724	2.93	930
1980	96,369.43	98,654	70,156	36,814	2.93	12,565
1981	11,543.06	11,799	8,391	4,422	2.93	1,509
1982	328,616.70	335,354	238,480	126,284	2.93	43,100
1983	347,504.90	353,912	251,677	134,053	2.94	45,596
1984	7,950.09	8,082	5,747	3,077	2.94	1,047
1985	24,526.14	24,885	17,696	9,528	2.94	3,241
1986	3,148,310.24	3,187,936	2,267,036	1,227,589	2.94	417,547
1987	443,545.48	448,153	318,695	173,641	2.94	59,062
1988	396,725.22	399,931	284,403	155,962	2.94	53,048
1989	88,100.95	88,595	63,003	34,790	2.94	11,833
1990	24,848,258.97	24,921,877	17,722,685	9,858,883	2.94	3,353,362
1991	159,924.32	159,956	113,749	63,767	2.94	21,689
1992	921,762.85	918,825	653,404	369,753	2.95	125,340

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -11						
1993	488,229.15	485,102	344,970	196,964	2.95	66,767
1994	1,231,261.74	1,219,124	866,955	499,745	2.95	169,405
1995	321,595.92	317,248	225,604	131,367	2.95	44,531
1996	692,907.55	680,770	484,116	285,012	2.95	96,614
1997	762,000.31	745,371	530,055	315,765	2.95	107,039
1998	1,152,605.72	1,121,605	797,607	481,786	2.96	162,766
1999	125,278.87	121,271	86,239	52,820	2.96	17,845
2000	510,522.22	491,396	349,446	217,233	2.96	73,390
2001	2,691,204.53	2,574,042	1,830,477	1,156,760	2.96	390,797
2002	4,117,032.67	3,910,697	2,781,012	1,788,894	2.96	604,356
2003	750,472.63	707,413	503,062	329,962	2.96	111,474
2004	523,356.39	489,168	347,862	233,064	2.96	78,738
2005	1,015,013.88	938,997	667,749	458,917	2.97	154,518
2006	12,200,128.73	11,165,091	7,939,827	5,602,316	2.97	1,886,302
2007	2,093,402.17	1,892,356	1,345,710	977,966	2.97	329,281
2008	1,223,223.22	1,090,187	775,264	582,514	2.97	196,133
2009	359,485.95	315,157	224,117	174,912	2.97	58,893
2010	35,891,409.03	30,868,812	21,951,726	17,887,738	2.97	6,022,807
2011	494,959.24	416,202	295,974	253,431	2.97	85,330
2012	415,568.58	339,526	241,447	219,834	2.98	73,770
2013	724,904.49	572,520	407,136	397,508	2.98	133,392
2014	7,841,584.35	5,935,888	4,221,186	4,482,973	2.98	1,504,353
2015	4,780,843.89	3,424,119	2,434,992	2,871,744	2.98	963,672
2016	625,615.00	415,910	295,766	398,667	2.98	133,781
2017	159,261.53	95,104	67,631	109,149	2.98	36,627
2018	20,571,548.62	10,329,834	7,345,851	15,488,568	2.99	5,180,123
2019	742,000.00	273,928	194,798	628,822	2.99	210,308
2020	196,000.00	31,170	22,166	195,394	2.99	65,349
	174,529,250.82	154,227,747	109,675,917	84,051,552		28,374,592

JIM BRIDGER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1975	36,069,378.30	35,473,191	29,049,502	10,987,508	4.80	2,289,064
1977	18,692.32	18,308	14,993	5,756	4.81	1,197
1978	88,315.70	86,325	70,693	27,338	4.81	5,684

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
1979	3,212.08	3,133	2,566	1,000	4.81	208
1980	105,457.28	102,624	84,040	33,017	4.81	6,864
1981	11,544.02	11,203	9,174	3,640	4.82	755
1982	414,223.78	400,986	328,373	131,415	4.82	27,265
1983	49,307.90	47,606	38,985	15,747	4.82	3,267
1984	10,539.16	10,147	8,310	3,389	4.82	703
1985	456,660.07	438,199	358,847	148,045	4.83	30,651
1986	33,495,202.54	32,039,957	26,237,978	10,941,697	4.83	2,265,362
1987	382,137.74	364,301	298,331	125,842	4.83	26,054
1988	166,058.47	157,749	129,183	55,142	4.83	11,417
1989	209,063.99	197,776	161,962	70,099	4.84	14,483
1990	227,513.96	214,366	175,547	76,993	4.84	15,908
1991	377,892.90	354,382	290,208	129,253	4.85	26,650
1992	820,494.32	765,876	627,187	283,562	4.85	58,466
1993	2,094,815.69	1,945,789	1,593,434	731,811	4.85	150,889
1994	410,601.54	379,203	310,535	145,233	4.86	29,883
1995	479,751.53	440,520	360,748	171,776	4.86	35,345
1996	301,255.70	274,909	225,127	109,267	4.86	22,483
1997	1,045,392.00	947,222	775,694	384,692	4.87	78,992
1998	206,413.50	185,669	152,047	77,072	4.87	15,826
1999	320,339.72	285,720	233,980	121,597	4.88	24,917
2000	246,866.20	218,305	178,773	95,248	4.88	19,518
2001	4,569,017.46	3,999,877	3,275,556	1,796,053	4.89	367,291
2002	189,108.61	163,839	134,170	75,740	4.89	15,489
2003	1,006,720.79	862,120	706,002	411,458	4.89	84,143
2004	693,593.10	586,047	479,922	289,966	4.90	59,177
2005	16,354,666.38	13,622,158	11,155,379	6,998,300	4.90	1,428,224
2006	4,669,020.24	3,824,716	3,132,114	2,050,498	4.91	417,617
2007	1,024,496.45	824,031	674,811	462,380	4.91	94,171
2008	1,517,885.11	1,194,931	978,546	706,306	4.92	143,558
2009	27,643,505.03	21,248,871	17,401,003	13,283,287	4.92	2,699,855
2010	763,494.41	570,794	467,431	380,047	4.92	77,245
2011	648,523.86	468,702	383,827	336,035	4.93	68,161
2012	230,072.74	159,927	130,967	124,414	4.93	25,236
2013	4,633,919.36	3,069,371	2,513,552	2,630,099	4.94	532,409
2015	4,739,683.30	2,745,110	2,248,010	3,013,039	4.94	609,927
2016	117,169.44	61,351	50,241	79,817	4.95	16,125
2017	21,853,893.30	9,962,930	8,158,785	16,099,036	4.95	3,252,331

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
2018	1,361,596.40	502,441	411,456	1,099,916	4.96	221,757
2019	1,355,000.00	347,451	284,533	1,219,517	4.96	245,870
2020	324,000.00	32,274	26,430	333,210	4.97	67,044
	171,706,496.39	139,610,407	114,328,953	76,265,258		15,587,481
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
1976	36,797,229.58	36,122,026	27,521,058	13,323,867	4.80	2,775,806
1977	3,416.24	3,346	2,549	1,243	4.81	258
1978	52,836.54	51,645	39,348	19,301	4.81	4,013
1979	35,757.93	34,876	26,572	13,120	4.81	2,728
1980	124,456.54	121,113	92,275	45,872	4.81	9,537
1981	11,628.52	11,285	8,598	4,310	4.82	894
1982	365,841.28	354,150	269,824	136,260	4.82	28,270
1984	9,347.72	9,000	6,857	3,519	4.82	730
1985	33,089.62	31,752	24,192	12,538	4.83	2,596
1986	131,409.21	125,700	95,770	50,094	4.83	10,371
1987	382,398.38	364,549	277,747	146,715	4.83	30,376
1988	24,525,813.23	23,298,546	17,750,960	9,472,693	4.83	1,961,220
1989	82,662.73	78,200	59,580	32,176	4.84	6,648
1990	299,355.14	282,056	214,896	117,388	4.84	24,254
1991	819,823.05	768,817	585,755	324,249	4.85	66,855
1992	1,237,655.62	1,155,268	880,189	493,609	4.85	101,775
1993	609,933.75	566,543	431,644	245,382	4.85	50,594
1994	1,748,184.46	1,614,503	1,230,076	710,409	4.86	146,175
1995	192,377.93	176,646	134,585	78,954	4.86	16,246
1996	1,022,196.57	932,797	710,690	423,948	4.86	87,232
1997	383,139.60	347,160	264,498	160,787	4.87	33,016
1998	634,515.60	570,747	434,847	269,465	4.87	55,332
1999	1,867,461.02	1,665,643	1,269,039	803,843	4.88	164,722
2000	178,460.40	157,813	120,236	77,855	4.88	15,954
2001	990,287.69	866,932	660,508	438,711	4.89	89,716
2002	177,432.63	153,724	117,121	79,829	4.89	16,325
2003	14,003,496.26	11,992,104	9,136,680	6,407,201	4.89	1,310,266
2004	1,244,147.42	1,051,234	800,926	580,078	4.90	118,383

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
2005	1,586,123.65	1,321,117	1,006,548	754,050	4.90	153,888
2006	109,106.33	89,377	68,096	53,012	4.91	10,797
2007	9,810,172.22	7,890,598	6,011,778	4,877,513	4.91	993,384
2008	2,297,846.92	1,808,944	1,378,219	1,172,391	4.92	238,291
2009	336,577.71	258,719	197,116	176,486	4.92	35,871
2010	100,226.92	74,930	57,089	54,163	4.92	11,009
2011	27,799,741.21	20,091,457	15,307,506	15,550,206	4.93	3,154,200
2012	316,254.74	219,834	167,490	183,553	4.93	37,232
2013	403,214.38	267,077	203,484	244,084	4.94	49,410
2015	124,163,208.78	71,912,326	54,789,376	83,031,786	4.94	16,808,054
2016	185,623.72	97,194	74,051	131,991	4.95	26,665
2018	391,191.38	144,353	109,981	324,241	4.96	65,371
2019	13,794,000.00	3,537,073	2,694,865	12,616,475	4.96	2,543,644
2020	93,000.00	9,264	7,058	96,172	4.97	19,351
	269,350,642.62	190,630,438	145,239,673	153,739,540		31,277,459

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1976	4,272.19	4,194	3,178	1,564	4.80	326
1979	77,542,576.52	75,630,834	57,313,405	28,758,855	4.81	5,978,972
1981	79,741.99	77,389	58,646	29,868	4.82	6,197
1982	182,816.75	176,974	134,112	68,815	4.82	14,277
1983	32,095.09	30,987	23,482	12,143	4.82	2,519
1984	26,249.67	25,272	19,151	9,986	4.82	2,072
1985	142,775.61	137,004	103,822	54,659	4.83	11,317
1986	84,614.43	80,938	61,335	32,587	4.83	6,747
1987	358,629.00	341,889	259,085	138,993	4.83	28,777
1988	241,068.80	229,006	173,542	94,045	4.83	19,471
1989	29,069.49	27,500	20,840	11,428	4.84	2,361
1990	562,582.98	530,073	401,692	222,775	4.84	46,028
1991	2,720,279.30	2,551,033	1,933,185	1,086,325	4.85	223,985
1992	776,170.78	724,503	549,032	312,518	4.85	64,437
1993	5,640,300.11	5,239,044	3,970,172	2,290,561	4.85	472,281
1994	1,068,362.34	986,666	747,700	438,182	4.86	90,161
1995	941,611.08	864,611	655,206	389,982	4.86	80,243

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
1996	587,609.61	536,219	406,349	245,897	4.86	50,596
1997	665,356.53	602,875	456,862	281,684	4.87	57,841
1998	648,702.31	583,507	442,184	277,875	4.87	57,059
1999	266,151.75	237,389	179,895	115,534	4.88	23,675
2000	1,941,641.79	1,717,001	1,301,152	854,071	4.88	175,015
2001	885,240.58	774,970	587,276	395,341	4.89	80,847
2002	190,830.30	165,331	125,289	86,533	4.89	17,696
2003	435,267.22	372,748	282,470	200,676	4.89	41,038
2004	11,078,781.69	9,360,940	7,093,765	5,203,683	4.90	1,061,976
2005	304,572.92	253,685	192,244	145,832	4.90	29,762
2006	881,480.60	722,081	547,196	431,247	4.91	87,830
2007	847,422.20	681,606	516,524	424,114	4.91	86,378
2008	24,250,549.78	19,090,862	14,467,146	12,450,964	4.92	2,530,684
2009	455,256.64	349,944	265,189	240,146	4.92	48,810
2010	18,241.97	13,638	10,335	9,914	4.92	2,015
2011	147,302.69	106,459	80,675	82,831	4.93	16,801
2012	12,404,117.89	8,622,292	6,534,014	7,234,557	4.93	1,467,456
2013	428,320.42	283,707	214,995	260,441	4.94	52,721
2014	66,919.78	41,779	31,660	42,621	4.94	8,628
2015	4,726,918.20	2,737,717	2,074,655	3,172,224	4.94	642,151
2016	135,201,186.20	70,792,585	53,646,957	96,426,360	4.95	19,480,073
2017	100,194.88	45,678	34,615	76,601	4.95	15,475
2018	652,112.41	240,635	182,354	541,490	4.96	109,171
2019	2,432,000.00	623,616	472,579	2,226,941	4.96	448,980
2020	18,495,000.00	1,842,313	1,396,114	19,133,336	4.97	3,849,766
	308,544,394.49	208,457,494	157,970,079	184,514,199		37,492,615

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1976	6,763,600.40	6,639,493	5,348,122	2,159,474	4.80	449,890
1977	21,796.98	21,349	17,197	6,998	4.81	1,455
1978	58,045.50	56,737	45,702	18,729	4.81	3,894
1979	71,823.48	70,053	56,428	23,296	4.81	4,843
1980	22,590.01	21,983	17,707	7,368	4.81	1,532
1981	94,941.53	92,140	74,219	31,166	4.82	6,466

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
1982	253,853.81	245,741	197,945	83,833	4.82	17,393
1983	20,529.24	19,821	15,966	6,822	4.82	1,415
1984	93,169.84	89,701	72,254	31,164	4.82	6,466
1985	2,863.90	2,748	2,214	965	4.83	200
1986	4,895,304.02	4,682,621	3,771,859	1,661,929	4.83	344,085
1987	8,037,303.52	7,662,150	6,171,874	2,749,533	4.83	569,261
1988	4,063,654.43	3,860,310	3,109,486	1,401,171	4.83	290,098
1989	447,134.45	422,993	340,722	155,598	4.84	32,148
1990	8,697,664.07	8,195,047	6,601,123	3,053,284	4.84	630,844
1991	6,402,309.01	6,003,980	4,836,215	2,270,348	4.85	468,113
1992	505,028.62	471,410	379,722	180,860	4.85	37,291
1993	705,674.93	655,473	527,985	255,315	4.85	52,642
1994	671,708.87	620,344	499,688	245,909	4.86	50,599
1995	258,405.61	237,275	191,125	95,705	4.86	19,692
1996	845,301.98	771,374	621,343	316,942	4.86	65,214
1997	475,923.90	431,231	347,357	180,918	4.87	37,149
1998	746,668.69	671,628	540,997	287,805	4.87	59,098
1999	684,769.46	610,766	491,973	268,121	4.88	54,943
2001	2,008,988.20	1,758,738	1,416,666	813,311	4.89	166,321
2002	815,363.96	706,413	569,017	336,037	4.89	68,719
2003	6,180,173.06	5,292,484	4,263,104	2,596,888	4.89	531,061
2004	1,258,691.53	1,063,523	856,669	540,478	4.90	110,302
2005	2,035,950.36	1,695,787	1,365,959	893,946	4.90	182,438
2006	1,147,148.17	939,708	756,936	516,398	4.91	105,173
2007	2,158,212.47	1,735,911	1,398,279	997,337	4.91	203,124
2008	2,528,139.63	1,990,238	1,603,140	1,203,095	4.92	244,532
2009	5,344,420.45	4,108,122	3,309,099	2,623,208	4.92	533,172
2010	4,585,687.38	3,428,293	2,761,495	2,328,618	4.92	473,296
2011	1,118,779.04	808,565	651,300	590,544	4.93	119,786
2012	1,419,521.65	986,731	794,813	780,856	4.93	158,389
2013	2,789,607.52	1,847,753	1,488,368	1,608,096	4.94	325,526
2014	1,410,775.77	880,759	709,453	856,508	4.94	173,382
2015	1,811,786.06	1,049,343	845,247	1,165,835	4.94	235,999
2016	1,463,068.13	766,076	617,075	1,006,930	4.95	203,420
2017	2,405,364.40	1,096,577	883,295	1,786,660	4.95	360,941

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
2018	5,744,646.54	2,119,823	1,707,521	4,669,037	4.96	941,338
2019	4,625,000.00	1,185,948	955,283	4,178,467	4.96	842,433
2020	4,012,000.00	399,641	321,911	4,131,409	4.97	831,269
	99,703,390.57	76,416,801	61,553,855	49,116,909		10,015,352

NAUGHTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -20

1963	5,592,369.66	6,051,235	3,749,662	2,961,181	4.77	620,793
1967	1,745.51	1,880	1,165	930	4.78	195
1969	1,671.38	1,795	1,112	893	4.78	187
1971	29,819.64	31,924	19,782	16,002	4.79	3,341
1974	4,842,435.09	5,157,716	3,195,991	2,614,931	4.80	544,777
1976	7,192.34	7,633	4,730	3,901	4.80	813
1978	4,385.26	4,634	2,871	2,391	4.81	497
1980	35,432.16	37,276	23,098	19,420	4.81	4,037
1981	30,071.30	31,550	19,550	16,536	4.82	3,431
1982	616,605.63	645,298	399,860	340,066	4.82	70,553
1983	35,865.38	37,435	23,197	19,842	4.82	4,117
1984	387,407.62	403,226	249,860	215,029	4.82	44,612
1985	445,866.59	462,531	286,608	248,431	4.83	51,435
1986	386,526.24	399,711	247,682	216,150	4.83	44,752
1987	144,560.94	148,987	92,320	81,153	4.83	16,802
1989	2,284.49	2,336	1,448	1,294	4.84	267
1990	784,134.01	798,725	494,932	446,029	4.84	92,155
1991	50,802.42	51,505	31,915	29,048	4.85	5,989
1992	3,214,147.60	3,243,448	2,009,810	1,847,167	4.85	380,859
1994	1,802,705.28	1,799,843	1,115,277	1,047,969	4.86	215,631
1995	13,164.48	13,068	8,098	7,700	4.86	1,584
1996	4,803.01	4,738	2,936	2,828	4.86	582
1997	1,576,344.90	1,544,124	956,820	934,794	4.87	191,949
1998	9,004.59	8,756	5,426	5,380	4.87	1,105
1999	12,301.23	11,861	7,350	7,412	4.88	1,519
2000	55,695.25	53,245	32,993	33,841	4.88	6,935
2001	250,166.92	236,762	146,710	153,490	4.89	31,389
2002	3,923,803.30	3,675,128	2,277,302	2,431,262	4.89	497,191

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -20						
2003	331,352.09	306,766	190,088	207,534	4.89	42,440
2004	965,428.72	881,873	546,455	612,060	4.90	124,910
2005	203,911.69	183,614	113,777	130,917	4.90	26,718
2006	691,134.76	612,061	379,265	450,097	4.91	91,669
2007	5,217,078.93	4,536,480	2,811,041	3,449,454	4.91	702,536
2008	45,497.08	38,721	23,994	30,603	4.92	6,220
2009	1,849,032.66	1,536,546	952,124	1,266,715	4.92	257,462
2010	649,253.11	524,742	325,158	453,946	4.92	92,265
2011	209,406.48	163,613	101,383	149,905	4.93	30,407
2012	103,204,468.17	77,555,681	48,057,562	75,787,800	4.93	15,372,779
2013	194,500.49	139,277	86,303	147,097	4.94	29,777
2014	991,668.41	669,305	414,736	775,266	4.94	156,936
2015	1,619,693.32	1,014,148	628,419	1,315,213	4.94	266,237
2016	687,921.26	389,407	241,297	584,209	4.95	118,022
2017	10,040,449.95	4,948,456	3,066,323	8,982,217	4.95	1,814,589
2018	1,029,493.07	410,694	254,488	980,904	4.96	197,763
2019	1,371,000.00	380,058	235,504	1,409,696	4.96	284,213
2020	5,414,000.00	583,023	361,272	6,135,528	4.97	1,234,513
	158,976,602.41	119,740,835	74,197,693	116,574,230		23,686,953

NAUGHTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -20

1968	7,013,334.32	7,541,999	4,715,643	3,700,358	4.78	774,133
1976	8,448,371.88	8,965,784	5,605,866	4,532,180	4.80	944,204
1977	1,563.20	1,655	1,035	841	4.81	175
1978	7,692.99	8,129	5,083	4,149	4.81	863
1979	202,466.78	213,487	133,483	109,477	4.81	22,760
1980	799,817.87	841,440	526,111	433,670	4.81	90,160
1981	16,382.13	17,188	10,747	8,912	4.82	1,849
1982	135,106.56	141,393	88,406	73,722	4.82	15,295
1983	195,152.14	203,692	127,359	106,824	4.82	22,163
1984	1,552,496.48	1,615,888	1,010,336	852,660	4.82	176,900
1985	499,260.01	517,920	323,830	275,282	4.83	56,994
1986	449,996.07	465,346	290,958	249,037	4.83	51,560
1987	23,731.04	24,458	15,292	13,185	4.83	2,730

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -20						
1988	42,533.94	43,682	27,312	23,729	4.83	4,913
1989	140,799.50	143,997	90,034	78,925	4.84	16,307
1990	1,246,843.17	1,270,044	794,096	702,115	4.84	145,065
1991	1,603,311.47	1,625,469	1,016,326	907,648	4.85	187,144
1992	494,683.60	499,193	312,121	281,499	4.85	58,041
1993	17,757.69	17,832	11,149	10,160	4.85	2,095
1994	1,249,917.87	1,247,933	780,271	719,630	4.86	148,072
1995	16,597.14	16,476	10,302	9,615	4.86	1,978
1996	112,844.94	111,325	69,606	65,808	4.86	13,541
1997	30,360.79	29,740	18,595	17,838	4.87	3,663
1999	12,301.23	11,861	7,416	7,345	4.88	1,505
2000	68,535.38	65,520	40,966	41,276	4.88	8,458
2001	212,199.54	200,829	125,569	129,071	4.89	26,395
2002	6,752,219.30	6,324,291	3,954,270	4,148,394	4.89	848,342
2003	1,896,137.20	1,755,444	1,097,593	1,177,771	4.89	240,853
2004	126,282.71	115,353	72,125	79,415	4.90	16,207
2005	563,468.18	507,378	317,239	358,923	4.90	73,250
2006	10,781,450.21	9,547,923	5,969,849	6,967,891	4.91	1,419,122
2007	1,633,726.78	1,420,597	888,230	1,072,242	4.91	218,379
2008	912,090.57	776,247	485,349	609,159	4.92	123,813
2009	1,833,273.08	1,523,450	952,539	1,247,389	4.92	253,534
2010	638,773.00	516,272	322,800	443,728	4.92	90,189
2011	111,174,806.83	86,863,100	54,311,244	79,098,524	4.93	16,044,325
2012	96,672.85	72,647	45,423	70,585	4.93	14,317
2013	531,847.40	380,843	238,122	400,094	4.94	80,991
2014	1,201,704.63	811,064	507,119	934,927	4.94	189,256
2015	1,741,298.80	1,090,290	681,705	1,407,854	4.94	284,991
2016	11,447,720.47	6,480,142	4,051,716	9,685,549	4.95	1,956,677
2017	1,937,489.45	954,896	597,050	1,727,938	4.95	349,078
2018	1,195,999.90	477,118	298,319	1,136,881	4.96	229,210
2019	1,536,000.00	425,798	266,231	1,576,969	4.96	317,937
2020	10,702,000.00	1,152,477	720,587	12,121,813	4.97	2,438,997
	191,297,019.09	147,037,610	91,935,419	137,621,004		27,966,431

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -20						
1971	15,092,939.24	14,874,454	12,087,841	6,023,686	8.32	724,001
1973	52,776.20	51,723	42,033	21,298	8.34	2,554
1974	9,668.46	9,447	7,677	3,925	8.35	470
1977	77,029.99	74,560	60,592	31,844	8.37	3,805
1978	54,314.72	52,387	42,573	22,605	8.38	2,697
1980	51,763.25	49,546	40,264	21,852	8.40	2,601
1981	34,017,343.17	32,437,033	26,360,208	14,460,604	8.40	1,721,500
1982	379,216.23	360,048	292,596	162,464	8.41	19,318
1983	457,324.90	432,249	351,271	197,519	8.42	23,458
1984	80,865.49	76,069	61,818	35,221	8.43	4,178
1985	984,205.30	921,429	748,806	432,240	8.43	51,274
1986	1,013,964.75	944,289	767,384	449,374	8.44	53,243
1987	867,902.38	803,764	653,185	388,298	8.45	45,952
1988	220,669.06	203,157	165,097	99,706	8.46	11,786
1989	33,444.54	30,596	24,864	15,269	8.47	1,803
1990	1,679,408.64	1,526,179	1,240,261	775,029	8.48	91,395
1991	2,617,849.54	2,362,033	1,919,525	1,221,895	8.49	143,922
1992	218,992.41	196,113	159,373	103,418	8.50	12,167
1993	1,215,966.32	1,080,114	877,763	581,397	8.51	68,319
1994	558,508.15	491,666	399,556	270,654	8.53	31,730
1995	5,893,243.54	5,139,922	4,176,998	2,894,895	8.54	338,981
1996	1,326,698.85	1,145,599	930,980	661,059	8.55	77,317
1997	461,783.34	394,537	320,624	233,516	8.56	27,280
1998	114,631.68	96,761	78,634	58,924	8.58	6,868
1999	13,561,131.11	11,303,962	9,186,253	7,087,105	8.59	825,041
2000	199,025.31	163,649	132,991	105,840	8.60	12,307
2001	695,281.51	563,045	457,563	376,775	8.62	43,709
2002	29,630.00	23,607	19,184	16,372	8.63	1,897
2003	9,935,579.89	7,775,625	6,318,922	5,603,774	8.64	648,585
2004	421,640.61	323,400	262,814	243,155	8.66	28,078
2005	2,828,191.77	2,122,230	1,724,647	1,669,183	8.67	192,524
2006	868,524.84	636,187	517,002	525,227	8.68	60,510
2007	576,421.64	410,500	333,596	358,110	8.70	41,162
2008	4,798,225.01	3,313,885	2,693,054	3,064,816	8.71	351,873
2009	21,052,050.00	14,040,370	11,410,016	13,852,444	8.72	1,588,583
2010	1,440,987.42	922,728	749,862	979,323	8.74	112,051
2011	4,613,959.30	2,819,591	2,291,363	3,245,389	8.75	370,902
2012	425,782.90	246,411	200,248	310,692	8.76	35,467
2013	325,843.34	176,444	143,389	247,623	8.78	28,203

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -20						
2014	914,674.96	457,396	371,706	725,904	8.79	82,583
2015	12,052,218.46	5,455,461	4,433,423	10,029,239	8.80	1,139,686
2016	479,510.64	190,640	154,925	420,488	8.82	47,674
2017	902,153.05	302,236	245,614	836,969	8.83	94,787
2019	612,000.00	104,505	84,927	649,473	8.86	73,304
2020	4,022,000.00	252,372	205,092	4,621,308	8.88	520,418
	148,235,341.91	115,357,919	93,746,512	84,135,899		9,765,963
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -20						
1963	29,580.13	29,680	23,712	11,784	8.25	1,428
1968	29,628.93	29,413	23,498	12,056	8.30	1,453
1971	468,263.50	461,485	368,687	193,229	8.32	23,225
1978	25,033.02	24,144	19,289	10,751	8.38	1,283
1983	35,317.16	33,381	26,669	15,712	8.42	1,866
1985	2,172,723.79	2,034,139	1,625,102	982,167	8.43	116,509
1986	287,401.48	267,652	213,831	131,051	8.44	15,527
1987	186,659.70	172,866	138,105	85,887	8.45	10,164
1988	1,416,600.16	1,304,179	1,041,927	657,993	8.46	77,777
1990	36,528.13	33,195	26,520	17,314	8.48	2,042
1992	18,236.88	16,332	13,048	8,836	8.50	1,040
1993	1,126,075.49	1,000,266	799,126	552,164	8.51	64,884
1994	13,660,179.37	12,025,329	9,607,203	6,785,012	8.53	795,429
1995	200,268.83	174,669	139,545	100,777	8.54	11,801
1996	3,471,975.10	2,998,037	2,395,174	1,771,197	8.55	207,158
1997	282,862.98	241,671	193,074	146,361	8.56	17,098
1998	258,793.82	218,449	174,522	136,031	8.58	15,854
1999	312,804.42	260,740	208,309	167,056	8.59	19,448
2000	185,322.28	152,382	121,740	100,647	8.60	11,703
2001	159,277.33	128,984	103,047	88,086	8.62	10,219
2002	96,264.88	76,697	61,274	54,244	8.63	6,286
2003	149,132.55	116,712	93,243	85,716	8.64	9,921
2004	53,436.26	40,986	32,744	31,379	8.66	3,623
2005	269,639.10	202,333	161,647	161,920	8.67	18,676
2006	519,979.93	380,881	304,291	319,685	8.68	36,830

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -20						
2007	73,023.99	52,004	41,547	46,082	8.70	5,297
2008	1,697,929.24	1,172,671	936,863	1,100,652	8.71	126,366
2009	670,777.75	447,366	357,407	447,526	8.72	51,322
2010	423,008.54	270,871	216,403	291,208	8.74	33,319
2011	941,034.73	575,066	459,428	669,813	8.75	76,550
2012	498,200.98	288,321	230,344	367,498	8.76	41,952
2013	1,361,051.54	737,009	588,807	1,044,455	8.78	118,958
2014	1,104,542.60	552,342	441,274	884,177	8.79	100,589
2015	1,095,082.39	495,691	396,014	918,084	8.80	104,328
2016	492,203.99	195,687	156,337	434,308	8.82	49,241
2017	860,745.23	288,363	230,377	802,517	8.83	90,885
2018	1,317,585.27	343,115	274,119	1,306,983	8.84	147,849
2019	1,583,000.00	270,313	215,957	1,683,643	8.86	190,027
2020	1,466,000.00	91,989	73,491	1,685,709	8.88	189,832
	39,036,171.47	28,205,410	22,533,695	24,309,711		2,807,759

WYODAK PLANT
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -8

1978	64,573,512.92	56,053,038	55,382,254	14,357,140	8.38	1,713,263
1981	664,778.40	570,506	563,679	154,282	8.40	18,367
1982	154,022.54	131,613	130,038	36,306	8.41	4,317
1983	18,485.00	15,724	15,536	4,428	8.42	526
1984	134,791.07	114,116	112,750	32,824	8.43	3,894
1985	2,338.05	1,970	1,946	579	8.43	69
1986	46,324,324.99	38,826,992	38,362,351	11,667,920	8.44	1,382,455
1987	151,816.71	126,538	125,024	38,938	8.45	4,608
1988	955,966.41	792,091	782,612	249,832	8.46	29,531
1989	510,409.34	420,239	415,210	136,032	8.47	16,060
1990	974,794.82	797,269	787,728	265,050	8.48	31,256
1991	1,430,723.17	1,161,822	1,147,919	397,262	8.49	46,792
1992	669,129.13	539,299	532,845	189,814	8.50	22,331
1993	845,668.36	676,068	667,978	245,344	8.51	28,830
1994	12,314,403.17	9,756,554	9,639,798	3,659,758	8.53	429,045
1995	504,971.90	396,380	391,637	153,733	8.54	18,002
1996	627,489.35	487,651	481,815	195,873	8.55	22,909

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -8						
1997	529,894.21	407,456	402,580	169,706	8.56	19,825
1998	326,359.46	247,933	244,966	107,502	8.58	12,529
1999	753,420.14	565,216	558,452	255,242	8.59	29,714
2000	2,069,551.98	1,531,524	1,513,196	721,920	8.60	83,944
2001	2,220,566.66	1,618,409	1,599,042	799,170	8.62	92,711
2002	411,123.05	294,798	291,270	152,743	8.63	17,699
2003	644,254.12	453,776	448,346	247,449	8.64	28,640
2004	770,071.28	531,583	525,222	306,455	8.66	35,387
2005	705,249.24	476,287	470,587	291,082	8.67	33,573
2006	17,807,072.37	11,739,184	11,598,702	7,632,936	8.68	879,371
2007	1,075,655.30	689,427	681,177	480,531	8.70	55,233
2008	2,165,426.70	1,345,993	1,329,886	1,008,775	8.71	115,818
2009	4,128,710.52	2,478,227	2,448,570	2,010,437	8.72	230,555
2010	4,773,009.39	2,750,731	2,717,813	2,437,037	8.74	278,837
2011	116,150,315.32	63,881,512	63,117,045	62,325,296	8.75	7,122,891
2012	493,788.69	257,191	254,113	279,179	8.76	31,870
2013	220,259.75	107,344	106,059	131,821	8.78	15,014
2014	836,820.82	376,618	372,111	531,655	8.79	60,484
2015	6,300,677.21	2,566,813	2,536,096	4,268,635	8.80	485,072
2016	12,225,422.90	4,374,437	4,322,088	8,881,368	8.82	1,006,958
2017	2,185,759.13	659,038	651,151	1,709,469	8.83	193,598
2018	2,566,108.09	601,421	594,224	2,177,173	8.84	246,287
2019	2,554,000.00	392,509	387,812	2,370,508	8.86	267,552
2020	16,997,000.00	959,875	948,388	17,408,372	8.88	1,960,402
	329,768,141.66	210,175,172	207,660,015	148,489,578		17,076,219

BLUNDELL GEOTHERMAL UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -10

1984	8,386,523.40	6,077,915	5,316,376	3,908,800	14.96	261,283
1986	720,110.13	513,485	449,147	342,974	15.02	22,834
1987	234,605.33	165,833	145,055	113,011	15.05	7,509
1988	117,883.01	82,594	72,245	57,426	15.07	3,811
1989	3,133.09	2,174	1,902	1,545	15.10	102
1990	198,967.03	136,599	119,484	99,380	15.14	6,564
1992	109,730.48	73,673	64,442	56,261	15.20	3,701

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -10						
1993	36,273.26	24,044	21,031	18,869	15.24	1,238
1994	8,489.27	5,555	4,859	4,479	15.27	293
1995	651,545.69	420,302	367,640	349,060	15.31	22,799
1996	102,347.89	65,028	56,880	55,702	15.35	3,629
2000	24,961.76	14,745	12,898	14,560	15.51	939
2002	453,486.39	255,803	223,752	275,083	15.60	17,634
2004	52,623.82	28,099	24,578	33,308	15.69	2,123
2005	91,348.70	47,301	41,374	59,109	15.73	3,758
2006	222,894.69	111,448	97,484	147,700	15.78	9,360
2007	261,427.28	125,844	110,076	177,494	15.82	11,220
2008	1,369.60	631	552	955	15.87	60
2009	276,196.08	121,481	106,260	197,556	15.91	12,417
2010	76,796.84	31,974	27,968	56,509	15.96	3,541
2012	274,125.05	99,884	87,369	214,169	16.05	13,344
2014	65,481.07	19,850	17,363	54,666	16.14	3,387
2015	268,234.32	71,835	62,834	232,223	16.19	14,344
2018	300,720.88	42,540	37,210	293,583	16.33	17,978
2019	103,000.00	9,214	8,060	105,240	16.38	6,425
2020	62,000.00	1,975	1,728	66,472	16.43	4,046
	13,104,275.06	8,549,826	7,478,566	6,936,136		454,339

BLUNDELL GEOTHERMAL UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -9

2007	6,429,180.22	3,066,686	2,524,446	4,483,361	15.82	283,398
2008	1,369.59	626	515	978	15.87	62
2011	16,162.04	6,269	5,161	12,456	16.00	778
2012	50,852.26	18,361	15,114	40,314	16.05	2,512
2014	856,249.84	257,202	211,724	721,588	16.14	44,708
2015	317,629.46	84,290	69,386	276,830	16.19	17,099
2016	172,704.85	39,355	32,396	155,852	16.23	9,603
2018	181,550.73	25,449	20,949	176,941	16.33	10,835
2019	107,000.00	9,484	7,807	108,823	16.38	6,644
2020	1,183,000.00	37,343	30,740	1,258,730	16.43	76,612
	9,315,698.99	3,545,065	2,918,239	7,235,873		452,251

PACIFICORP
OREGON

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL GEOTHERMAL STEAM FIELD						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -8						
1991	5,873,395.71	3,916,333	3,941,503	2,401,764	15.17	158,323
1992	8,844.03	5,830	5,867	3,684	15.20	242
1996	6,245.57	3,896	3,921	2,824	15.35	184
2001	682,166.90	387,039	389,526	347,214	15.55	22,329
2002	525,628.16	291,105	292,976	274,702	15.60	17,609
2003	6,057.44	3,269	3,290	3,252	15.64	208
2005	18,591.42	9,452	9,513	10,566	15.73	672
2006	12,845.84	6,306	6,347	7,527	15.78	477
2007	65,980.50	31,184	31,384	39,875	15.82	2,521
2008	37,006.38	16,751	16,859	23,108	15.87	1,456
2009	502,517.50	217,006	218,401	324,318	15.91	20,385
2010	385,870.58	157,736	158,750	257,990	15.96	16,165
2014	27,340,656.71	8,137,301	8,189,599	21,338,310	16.14	1,322,076
2017	1,556,674.18	286,915	288,759	1,392,449	16.28	85,531
2018	12,283.61	1,706	1,717	11,549	16.33	707
2019	138,000.00	12,120	12,198	136,842	16.38	8,354
2020	5,000.00	156	157	5,243	16.43	319
	37,177,764.53	13,484,105	13,570,767	26,581,219		1,657,558

BLUNDELL GEOTHERMAL COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -8

2009	267,604.36	115,562	73,600	215,413	15.91	13,539
2019	152,000.00	13,349	8,502	155,658	16.38	9,503
2020	2,343,000.00	73,282	46,672	2,483,768	16.43	151,173
	2,762,604.36	202,193	128,774	2,854,838		174,215
	4,791,587,824.64	3,359,282,384	2,811,114,686	2,510,258,682		407,151,341

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 8.50

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. -4						
1978	132,148.59	122,693	97,892	39,543	4.12	9,598
1981	30,933,141.36	28,542,282	22,772,784	9,397,683	4.14	2,269,972
1984	10,506.53	9,627	7,681	3,246	4.15	782
1985	192,988.52	176,338	140,693	60,015	4.16	14,427
1986	1,808.62	1,648	1,315	566	4.16	136
1987	2,701,663.30	2,454,243	1,958,146	851,584	4.17	204,217
1988	235,311.98	213,111	170,033	74,691	4.17	17,912
1989	7,206.24	6,506	5,191	2,304	4.17	553
1994	137,378.84	121,420	96,876	45,998	4.20	10,952
1996	192,989.44	168,814	134,690	66,019	4.20	15,719
1997	1,447,502.00	1,258,320	1,003,965	501,437	4.21	119,106
1999	200,980.26	172,328	137,494	71,526	4.22	16,949
2002	592,075.16	494,836	394,811	220,948	4.23	52,234
2003	25,995.00	21,505	17,158	9,877	4.23	2,335
2004	2,835,933.95	2,318,412	1,849,771	1,099,600	4.24	259,340
2005	57,370.55	46,309	36,948	22,717	4.24	5,358
2006	548,198.56	435,959	347,835	222,292	4.25	52,304
2007	3,396,784.56	2,657,723	2,120,494	1,412,161	4.25	332,273
2008	14,351,524.96	11,024,336	8,795,892	6,129,694	4.25	1,442,281
2009	65,852.83	49,480	39,478	29,009	4.26	6,810
2011	4,893,883.76	3,479,786	2,776,387	2,313,252	4.27	541,745
2012	97,106.22	66,657	53,183	47,807	4.27	11,196
2013	2,021,733.04	1,327,478	1,059,143	1,043,459	4.28	243,799
2014	82,155.42	51,137	40,800	44,641	4.28	10,430
2018	2,023,707.79	769,841	614,226	1,490,430	4.30	346,612
	67,185,947.48	55,990,789	44,672,887	25,200,498		5,987,040

COLSTRIP GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -6

1984	4,987,648.42	4,343,036	3,719,628	1,567,280	6.52	240,380
1986	10,621,751.97	9,170,502	7,854,149	3,404,908	6.55	519,833
1988	82,981.93	70,989	60,799	27,162	6.57	4,134
1989	94,128.60	80,119	68,619	31,158	6.58	4,735
1990	39,279.10	33,253	28,480	13,156	6.59	1,996
1992	159,951.21	133,757	114,557	54,991	6.62	8,307

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -6						
1993	1,054,388.89	875,971	750,232	367,420	6.63	55,418
1994	75,579.97	62,347	53,398	26,717	6.64	4,024
1995	1,234,299.16	1,010,497	865,448	442,909	6.65	66,603
1996	1,311,906.54	1,065,313	912,396	478,225	6.66	71,806
1997	496,038.15	399,282	341,968	183,832	6.67	27,561
1998	16,353.19	13,038	11,166	6,168	6.68	923
1999	291,748.89	230,196	197,153	112,101	6.69	16,757
2000	97,904.20	76,382	65,418	38,360	6.70	5,725
2001	245,339.42	189,066	161,927	98,133	6.71	14,625
2002	2,439.26	1,854	1,588	998	6.72	149
2003	219,401.14	164,338	140,749	91,817	6.73	13,643
2004	1,076,831.52	793,325	679,449	461,992	6.74	68,545
2005	1,117,950.93	808,604	692,535	492,493	6.75	72,962
2006	1,306,448.44	925,942	793,030	591,805	6.76	87,545
2007	1,149,016.87	795,753	681,529	536,429	6.77	79,236
2008	479,169.55	323,271	276,868	231,052	6.78	34,078
2009	1,738,189.89	1,138,064	974,704	867,777	6.79	127,802
2010	48,714.08	30,780	26,362	25,275	6.81	3,711
2011	3,238,723.67	1,966,037	1,683,828	1,749,219	6.82	256,484
2012	286,981.47	166,057	142,221	161,980	6.83	23,716
2013	1,669,916.58	912,634	781,633	988,479	6.84	144,514
2014	3,025,728.74	1,540,357	1,319,251	1,888,022	6.85	275,624
2015	13,562.17	6,319	5,412	8,964	6.86	1,307
2016	848,822.13	351,452	301,004	598,748	6.88	87,027
2017	1,078,577.42	381,471	326,714	816,578	6.89	118,516
2018	150,171.79	41,917	35,900	123,282	6.91	17,841
2019	476,000.00	89,393	76,561	427,999	6.92	61,850
2020	1,026,000.00	73,084	62,593	1,024,967	6.94	147,690
	39,761,945.29	28,264,400	24,207,269	17,940,393		2,665,067

CRAIG UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -2

1980	4,034,946.05	3,598,885	3,435,770	679,875	4.73	143,737
1988	23,046.02	20,074	19,164	4,343	4.78	909
1991	10,483.39	9,019	8,610	2,083	4.80	434

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
1993	81,099.70	69,100	65,968	16,754	4.81	3,483
1995	36,605.09	30,845	29,447	7,890	4.82	1,637
1996	133,580.08	111,833	106,764	29,487	4.83	6,105
1997	88,440.85	73,561	70,227	19,983	4.83	4,137
1998	33,751.28	27,861	26,598	7,828	4.84	1,617
1999	23,093.44	18,917	18,060	5,496	4.84	1,136
2000	145,270.92	117,931	112,586	35,590	4.85	7,338
2002	99,906.79	79,495	75,892	26,013	4.86	5,352
2003	251,204.37	197,506	188,554	67,674	4.87	13,896
2004	65,958.95	51,217	48,896	18,382	4.87	3,775
2005	15,732.31	12,037	11,491	4,556	4.88	934
2006	681,786.24	513,458	490,186	205,236	4.88	42,057
2008	542,682.20	392,988	375,176	178,359	4.89	36,474
2009	29,323.26	20,727	19,788	10,122	4.90	2,066
2010	261,892.23	180,099	171,936	95,194	4.90	19,427
2011	4,458,961.85	2,966,616	2,832,158	1,715,983	4.91	349,487
2012	21,683.53	13,861	13,233	8,884	4.92	1,806
2014	841,129.58	483,310	461,405	396,548	4.93	80,436
2016	640,221.57	309,110	295,100	357,926	4.94	72,455
2017	74,274.94	31,169	29,756	46,004	4.95	9,294
	12,595,074.64	9,329,619	8,906,767	3,940,209		807,992

CRAIG UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -2

1979	3,534,431.35	3,084,396	2,786,874	818,246	5.60	146,115
1987	25,888.35	22,001	19,879	6,527	5.68	1,149
1993	101,595.17	83,795	75,712	27,915	5.73	4,872
1994	94,846.67	77,765	70,264	26,480	5.73	4,621
1995	115,119.08	93,747	84,704	32,717	5.74	5,700
1996	38,111.44	30,810	27,838	11,036	5.75	1,919
1997	19,445.04	15,595	14,091	5,743	5.76	997
2002	2,651.11	2,020	1,825	879	5.80	152
2004	310,557.12	230,161	207,960	108,809	5.81	18,728
2006	226,697.33	162,204	146,558	84,674	5.83	14,524
2007	616,396.61	431,846	390,190	238,535	5.84	40,845

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
2008	163,732.53	112,090	101,278	65,729	5.84	11,255
2010	63,616.79	41,064	37,103	27,786	5.86	4,742
2011	2,630,569.25	1,635,962	1,478,156	1,205,024	5.87	205,285
2012	21,313.36	12,687	11,463	10,276	5.88	1,748
2013	3,801,102.72	2,144,476	1,937,619	1,939,506	5.89	329,288
2017	1,071,204.73	403,038	364,161	728,468	5.92	123,052
	12,837,278.65	8,583,657	7,755,674	5,338,350		914,992
CRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -2						
1979	2,417,948.98	2,110,074	2,114,123	352,185	5.60	62,890
1983	8,234.61	7,102	7,116	1,284	5.64	228
1985	172.62	148	148	28	5.66	5
1986	35,582.31	30,362	30,420	5,874	5.67	1,036
1989	21,046.86	17,736	17,770	3,698	5.69	650
1993	16,010.30	13,205	13,230	3,100	5.73	541
1994	123,172.19	100,990	101,184	24,452	5.73	4,267
1995	34,891.08	28,413	28,468	7,121	5.74	1,241
1997	19,938.35	15,990	16,021	4,316	5.76	749
1999	11,119.76	8,764	8,781	2,561	5.77	444
2000	13,032.93	10,168	10,188	3,106	5.78	537
2001	14,129.28	10,900	10,921	3,491	5.79	603
2002	59,262.62	45,165	45,252	15,196	5.80	2,620
2003	178,436.12	134,239	134,497	47,508	5.80	8,191
2004	27,802.97	20,605	20,645	7,714	5.81	1,328
2006	63,820.31	45,664	45,752	19,345	5.83	3,318
2008	119,258.42	81,644	81,801	39,843	5.84	6,822
2010	27,232.03	17,578	17,612	10,165	5.86	1,735
2012	7,677.31	4,570	4,579	3,252	5.88	553
2013	183,886.26	103,744	103,943	83,621	5.89	14,197
2015	31,834.66	15,502	15,532	16,940	5.90	2,871
	3,414,489.97	2,822,563	2,827,979	654,801		114,826

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1958	1,988,077.06	1,907,620	1,835,725	351,160	6.03	58,235
1963	4,231.30	4,028	3,876	778	6.17	126
1964	14,450.88	13,736	13,218	2,678	6.19	433
1965	178.97	170	164	33	6.21	5
1967	2,178.02	2,060	1,982	413	6.25	66
1968	2,359.61	2,227	2,143	453	6.27	72
1970	4,380.07	4,118	3,963	855	6.31	135
1975	627,278.46	583,000	561,028	128,979	6.40	20,153
1976	7,562.61	7,012	6,748	1,571	6.41	245
1977	1,220.23	1,128	1,085	257	6.43	40
1978	101,379.96	93,478	89,955	21,563	6.44	3,348
1979	10,158.46	9,340	8,988	2,186	6.45	339
1982	3,336.35	3,037	2,923	747	6.50	115
1983	14,553.11	13,199	12,702	3,307	6.51	508
1987	2,409.57	2,149	2,068	583	6.56	89
1988	487,548.70	432,824	416,512	119,792	6.57	18,233
1989	437,782.42	386,688	372,114	109,446	6.58	16,633
1991	8,301.86	7,251	6,978	2,154	6.60	326
1992	163,064.51	141,506	136,173	43,198	6.62	6,525
1996	24,025.54	20,246	19,483	6,945	6.66	1,043
1997	811,720.38	678,045	652,491	240,402	6.67	36,042
2001	29,774.59	23,811	22,914	9,838	6.71	1,466
2002	289,909.01	228,705	220,085	98,814	6.72	14,704
2003	196,279.43	152,567	146,817	69,090	6.73	10,266
2004	25,465.00	19,469	18,735	9,276	6.74	1,376
2005	49,079.54	36,838	35,450	18,538	6.75	2,746
2006	46,719.86	34,362	33,067	18,325	6.76	2,711
2007	143,678.06	103,259	99,367	58,679	6.77	8,668
2008	4,559,903.55	3,192,416	3,072,099	1,943,795	6.78	286,695
2009	99,831.41	67,830	65,274	44,541	6.79	6,560
2012	8,495.48	5,101	4,909	4,436	6.83	649
2016	587,253.14	252,326	242,816	403,162	6.88	58,599
2017	67,684.17	24,842	23,906	50,547	6.89	7,336
2018	2,224,014.00	644,215	619,936	1,826,480	6.91	264,324
2020	3,010,000.00	222,499	214,113	3,096,887	6.94	446,237
	16,054,285.31	9,321,102	8,969,805	8,689,909		1,275,048

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1960	2,615,777.05	2,502,205	2,363,915	513,440	6.09	84,309
1961	1,601.71	1,530	1,445	316	6.12	52
1967	1,617.62	1,530	1,445	334	6.25	53
1968	2,359.61	2,227	2,104	492	6.27	78
1973	36,040.10	33,665	31,804	7,840	6.36	1,233
1975	627,278.46	583,000	550,779	139,227	6.40	21,754
1976	4,028.38	3,735	3,529	903	6.41	141
1977	1,220.22	1,128	1,066	277	6.43	43
1979	84,040.33	77,269	72,999	19,446	6.45	3,015
1981	3,035.16	2,773	2,620	719	6.48	111
1982	14,663.36	13,347	12,609	3,520	6.50	542
1983	5,868.30	5,322	5,028	1,427	6.51	219
1986	550,305.50	493,046	465,797	139,539	6.55	21,304
1987	2,409.57	2,149	2,030	620	6.56	95
1988	568,000.58	504,245	476,377	148,424	6.57	22,591
1989	52,198.45	46,106	43,558	13,860	6.58	2,106
1992	163,064.51	141,506	133,685	45,686	6.62	6,901
1993	10,239.16	8,828	8,340	2,923	6.63	441
1994	1,663,571.84	1,424,087	1,345,382	484,548	6.64	72,974
1999	7,732.30	6,331	5,981	2,524	6.69	377
2001	29,774.59	23,811	22,495	10,257	6.71	1,529
2004	39,602.72	30,277	28,604	14,959	6.74	2,219
2005	48,994.34	36,774	34,742	19,152	6.75	2,837
2006	46,705.83	34,352	32,453	18,923	6.76	2,799
2007	2,237,144.50	1,607,802	1,518,943	941,916	6.77	139,131
2008	3,781,059.57	2,647,142	2,500,842	1,658,324	6.78	244,591
2009	34,955.69	23,751	22,438	16,013	6.79	2,358
2011	85,061.48	53,584	50,623	42,945	6.82	6,297
2012	8,495.48	5,101	4,819	4,526	6.83	663
2014	128,532.28	67,903	64,150	77,235	6.85	11,275
2016	135,501.52	58,221	55,003	94,048	6.88	13,670
2018	3,811,859.82	1,104,155	1,043,131	3,149,915	6.91	455,849
	16,802,740.03	11,546,902	10,908,736	7,574,279		1,121,557

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1964	3,802,645.60	3,614,494	3,796,445	386,465	6.19	62,434
1968	2,359.61	2,227	2,339	256	6.27	41
1972	4,302.79	4,028	4,231	502	6.35	79
1975	626,737.95	582,498	611,821	77,591	6.40	12,124
1976	11,203.92	10,388	10,911	1,413	6.41	220
1977	2,498.28	2,310	2,426	322	6.43	50
1978	101,172.18	93,286	97,982	13,307	6.44	2,066
1979	431,984.09	397,177	417,171	58,012	6.45	8,994
1980	2,688.42	2,464	2,588	369	6.47	57
1981	9,342.88	8,535	8,965	1,313	6.48	203
1982	9,793.40	8,914	9,363	1,410	6.50	217
1985	9,053.89	8,149	8,559	1,400	6.53	214
1986	42,076.90	37,699	39,597	6,688	6.55	1,021
1987	2,409.57	2,149	2,257	393	6.56	60
1988	10,309.39	9,152	9,613	1,728	6.57	263
1989	266,364.58	235,277	247,121	45,880	6.58	6,973
1990	506,370.43	444,860	467,254	89,754	6.59	13,620
1991	632,295.09	552,295	580,097	115,427	6.60	17,489
1992	1,806,625.29	1,567,771	1,646,691	340,596	6.62	51,450
1993	10,141.01	8,743	9,183	1,972	6.63	297
1994	37,571.63	32,163	33,782	7,547	6.64	1,137
1996	26,626.01	22,437	23,566	5,722	6.66	859
1998	186,887.34	154,620	162,403	43,173	6.68	6,463
1999	6,032,037.72	4,939,008	5,187,634	1,447,607	6.69	216,384
2000	62,529.21	50,624	53,172	15,610	6.70	2,330
2002	190,402.33	150,206	157,767	51,675	6.72	7,690
2004	54,760.44	41,866	43,974	16,263	6.74	2,413
2005	1,256,935.27	943,437	990,929	391,700	6.75	58,030
2006	159,037.84	116,971	122,859	52,082	6.76	7,704
2010	3,881,281.55	2,544,952	2,673,063	1,596,347	6.81	234,412
2012	8,495.48	5,101	5,358	3,987	6.83	584
2014	143,081.29	75,589	79,394	77,995	6.85	11,386
2015	192,829.66	93,232	97,925	114,187	6.86	16,645
2016	136,159.68	58,504	61,449	88,327	6.88	12,838
2018	249,975.54	72,409	76,054	198,919	6.91	28,787
2019	4,020,000.00	783,446	822,884	3,599,116	6.92	520,103
	24,928,986.26	17,676,981	18,566,827	8,855,058		1,305,637

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1972	7,232,580.82	6,769,942	7,061,991	893,848	6.35	140,763
1975	2,673.57	2,485	2,592	349	6.40	55
1977	1,450.92	1,341	1,399	197	6.43	31
1978	126,876.25	116,987	122,034	17,530	6.44	2,722
1979	21,763.52	20,010	20,873	3,067	6.45	476
1980	111,551.36	102,229	106,639	16,067	6.47	2,483
1981	7,548.76	6,896	7,193	1,110	6.48	171
1985	21,752.08	19,578	20,423	3,505	6.53	537
1986	40,688.33	36,455	38,028	6,730	6.55	1,027
1987	963,536.73	859,465	896,542	163,349	6.56	24,901
1988	828,382.73	735,401	767,126	144,095	6.57	21,932
1989	2,400,615.28	2,120,437	2,211,911	428,766	6.58	65,162
1990	8,843.09	7,769	8,104	1,623	6.59	246
1991	599,902.98	524,001	546,606	113,287	6.60	17,165
1992	163,064.52	141,506	147,610	31,761	6.62	4,798
1993	1,064,459.85	917,709	957,298	213,608	6.63	32,218
1994	5,962.78	5,104	5,324	1,235	6.64	186
1995	76,782.75	65,233	68,047	16,414	6.65	2,468
1996	133,154.75	112,206	117,046	29,424	6.66	4,418
1997	669,537.41	559,277	583,404	153,087	6.67	22,952
1998	796,644.98	659,099	687,532	188,778	6.68	28,260
1999	333,003.68	272,662	284,424	81,880	6.69	12,239
2000	59,549.68	48,212	50,292	15,213	6.70	2,271
2001	249,894.80	199,844	208,465	66,419	6.71	9,899
2002	38,299.79	30,214	31,517	10,612	6.72	1,579
2003	4,331,295.17	3,366,685	3,511,921	1,252,504	6.73	186,108
2004	48,303.22	36,929	38,522	14,611	6.74	2,168
2005	1,686,636.44	1,265,964	1,320,577	534,724	6.75	79,218
2006	260,328.28	191,470	199,730	86,631	6.76	12,815
2007	49,630.77	35,669	37,208	17,386	6.77	2,568
2008	453,460.40	317,470	331,165	167,641	6.78	24,726
2009	12,231,013.54	8,310,338	8,668,838	4,785,276	6.79	704,753
2010	31,276.82	20,508	21,393	13,012	6.81	1,911
2011	289,167.18	182,160	190,018	128,066	6.82	18,778
2012	256,962.03	154,297	160,953	121,705	6.83	17,819
2013	112,519.10	63,814	66,567	57,204	6.84	8,363
2014	302,060.66	159,578	166,462	165,805	6.85	24,205
2015	224,936.38	108,755	113,447	133,983	6.86	19,531

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
2016	179,872.88	77,286	80,620	117,240	6.88	17,041
2017	3,746,414.07	1,375,031	1,434,349	2,686,707	6.89	389,943
2018	1,462,346.42	423,588	441,861	1,166,720	6.91	168,845
	41,624,744.77	30,423,604	31,736,051	14,051,169		2,077,751

DAVE JOHNSTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1958	9,080.03	8,713	8,792	1,196	6.03	198
1960	12,573.58	12,028	12,137	1,694	6.09	278
1964	5,582.60	5,306	5,354	787	6.19	127
1965	2,170.40	2,060	2,079	309	6.21	50
1972	26,425.78	24,735	24,960	4,109	6.35	647
1973	27,024.28	25,243	25,472	4,254	6.36	669
1979	19,554.23	17,979	18,142	3,367	6.45	522
1980	9,609.70	8,807	8,887	1,684	6.47	260
1982	30,161.73	27,453	27,702	5,475	6.50	842
1983	29,630.22	26,874	27,118	5,475	6.51	841
1985	37,595.48	33,837	34,144	7,211	6.53	1,104
1986	11,752.13	10,529	10,625	2,303	6.55	352
1988	116,823.46	103,711	104,653	23,852	6.57	3,630
1991	34,954.61	30,532	30,809	7,641	6.60	1,158
1992	41,623.47	36,120	36,448	9,338	6.62	1,411
1995	1,348,684.39	1,145,807	1,156,218	327,334	6.65	49,223
1996	61,428.23	51,764	52,234	15,337	6.66	2,303
1997	175,573.04	146,659	147,992	45,139	6.67	6,767
2001	38,179.18	30,532	30,809	11,188	6.71	1,667
2004	743,235.95	568,220	573,383	244,176	6.74	36,228
2005	124,455.48	93,414	94,263	42,638	6.75	6,317
2006	4,604.24	3,386	3,417	1,648	6.76	244
2007	13,854.08	9,957	10,047	5,192	6.77	767
2008	236,871.02	165,835	167,342	93,216	6.78	13,749
2010	204,239.86	133,920	135,137	89,527	6.81	13,146

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
2012	5,872,452.42	3,526,220	3,558,261	2,901,437	6.83	424,808
2014	8,641.99	4,566	4,607	4,899	6.85	715
2018	417,315.97	120,881	121,979	337,068	6.91	48,780
	9,664,097.55	6,375,088	6,433,015	4,197,492		616,803

GADSBY UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1951	2,590,576.46	2,441,251	2,807,546	145,711	8.54	17,062
1972	1,557.95	1,374	1,580	196	10.09	19
1979	9,950.53	8,519	9,797	1,546	10.39	149
1980	43,729.39	37,253	42,843	7,009	10.43	672
1982	771.77	650	748	132	10.51	13
1988	5,648.70	4,579	5,266	1,173	10.72	109
1994	1,968,181.97	1,510,814	1,737,503	506,225	10.91	46,400
1999	10,162.85	7,306	8,402	3,183	11.06	288
2003	387,836.20	258,719	297,538	144,595	11.18	12,933
2008	129,515.68	74,725	85,937	61,711	11.33	5,447
2017	59,878.23	15,522	17,851	50,410	11.62	4,338
	5,207,809.73	4,360,712	5,015,011	921,892		87,430

GADSBY UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1952	3,298,169.46	3,098,206	3,525,154	234,759	8.65	27,140
1957	44,229.12	40,918	46,557	3,864	9.13	423
1983	13,955.09	11,697	13,309	2,600	10.54	247
1984	116,844.29	97,334	110,747	22,455	10.58	2,122
1985	33,003.38	27,318	31,083	6,541	10.62	616
1986	58,685.51	48,264	54,915	11,986	10.65	1,125
1987	86,450.92	70,613	80,344	18,210	10.68	1,705
1994	172,237.83	132,213	150,433	45,919	10.91	4,209
1999	10,162.87	7,306	8,313	3,273	11.06	296

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
2000	295,297.15	208,830	237,608	99,031	11.09	8,930
2001	19,711.18	13,694	15,581	6,890	11.12	620
2002	21,300.54	14,515	16,515	7,767	11.15	697
2004	200,169.09	130,446	148,422	79,771	11.21	7,116
2005	262,859.19	166,949	189,955	109,704	11.24	9,760
2008	150,435.72	86,794	98,755	72,742	11.33	6,420
2009	82,430.94	45,667	51,960	42,011	11.36	3,698
2011	65,693.89	32,967	37,510	37,381	11.42	3,273
2012	942,835.39	444,680	505,959	568,873	11.45	49,683
2013	36,074.42	15,810	17,989	23,136	11.48	2,015
2014	76,542.28	30,658	34,883	52,375	11.52	4,546
	5,987,088.26	4,724,879	5,375,990	1,449,290		134,641

GADSBY UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1955	3,632,205.42	3,379,692	3,787,596	353,118	8.96	39,410
1961	1,827.12	1,670	1,872	211	9.44	22
1965	7,279.57	6,574	7,367	931	9.71	96
1970	753.19	669	750	109	9.99	11
1985	5,653.04	4,679	5,244	1,201	10.62	113
1991	165,755.50	131,058	146,876	42,086	10.82	3,890
1992	12,148.65	9,518	10,667	3,183	10.85	293
1996	32,014.17	24,004	26,901	9,595	10.97	875
1999	302,781.71	217,661	243,931	101,240	11.06	9,154
2000	110,598.85	78,214	87,654	38,429	11.09	3,465
2002	822,955.62	560,800	628,484	309,685	11.15	27,774
2003	31,468.25	20,992	23,526	12,348	11.18	1,104
2005	33,964.73	21,572	24,176	14,544	11.24	1,294
2006	161,624.42	99,772	111,814	72,438	11.27	6,428
2007	163,109.45	97,511	109,280	76,665	11.30	6,785
2009	265,388.91	147,027	164,772	137,771	11.36	12,128
2011	648,993.65	325,683	364,991	374,862	11.42	32,825
2012	64,745.28	30,537	34,223	39,587	11.45	3,457
2014	497,829.44	199,400	223,466	344,059	11.52	29,866
2015	224,033.02	80,437	90,145	165,252	11.55	14,308

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
2016	11,224.33	3,512	3,936	8,860	11.58	765
2018	22,560.36	4,481	5,022	20,697	11.66	1,775
2020	487,000.00	22,224	24,906	530,274	11.75	45,130
	7,705,914.68	5,467,687	6,127,597	2,657,146		240,968

GADSBY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -13						
1982	15,820.30	13,216	14,581	3,296	10.51	314
1985	1,557.34	1,278	1,410	350	10.62	33
1992	68,999.46	53,583	59,117	18,852	10.85	1,738
1994	101,891.63	77,528	85,535	29,602	10.91	2,713
1996	15,864.59	11,791	13,009	4,918	10.97	448
1999	30,695.19	21,872	24,131	10,555	11.06	954
2000	78,662.18	55,141	60,836	28,052	11.09	2,529
2001	99,477.78	68,504	75,579	36,831	11.12	3,312
2005	2,590.69	1,631	1,799	1,128	11.24	100
2009	48,763.65	26,778	29,544	25,559	11.36	2,250
2018	17,006.43	3,348	3,694	15,523	11.66	1,331
	481,329.24	334,670	369,235	174,667		15,722

HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -13						
1965	1,434,413.07	1,515,448	1,189,378	431,508	2.85	151,406
1982	74,232.11	76,970	60,409	23,473	2.91	8,066
1983	21,916.93	22,689	17,807	6,959	2.91	2,391
1985	2,043.46	2,107	1,654	655	2.92	224
1988	7,899.64	8,095	6,353	2,573	2.92	881
1989	22,426.56	22,928	17,995	7,347	2.92	2,516
1990	26,721.04	27,240	21,379	8,816	2.93	3,009
1991	8,502.54	8,644	6,784	2,824	2.93	964
1993	16,700.23	16,877	13,246	5,626	2.93	1,920

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -13						
1994	173,255.29	174,493	136,948	58,830	2.93	20,078
1996	12,828.39	12,817	10,059	4,437	2.94	1,509
1997	60,844.23	60,530	47,506	21,248	2.94	7,227
1998	3,643.51	3,608	2,832	1,285	2.94	437
1999	153,145.31	150,876	118,413	54,641	2.94	18,585
2000	728,841.74	713,658	560,105	263,487	2.95	89,318
2001	1,293.42	1,259	988	473	2.95	160
2003	162,746.48	156,125	122,533	61,371	2.95	20,804
2009	335,579.82	299,712	235,225	143,980	2.96	48,642
2010	13,665.06	11,962	9,388	6,053	2.97	2,038
2011	22,574.35	19,319	15,162	10,347	2.97	3,484
2012	1,258,150.26	1,047,715	822,285	599,425	2.97	201,827
2013	106,540.70	85,811	67,348	53,043	2.97	17,860
2014	34,244.62	26,403	20,722	17,974	2.98	6,032
2016	16,357.95	11,081	8,697	9,788	2.98	3,285
2018	485,899.37	248,936	195,374	353,692	2.99	118,292
	5,184,466.08	4,725,303	3,708,589	2,149,858		730,955

HAYDEN UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1976	1,438,765.60	1,504,618	1,192,932	432,873	2.89	149,783
1981	3,041.02	3,158	2,504	933	2.91	321
1982	161,066.62	167,006	132,410	49,595	2.91	17,043
1983	5,242.74	5,427	4,303	1,622	2.91	557
1984	214.82	222	176	67	2.91	23
1985	2,986.59	3,080	2,442	933	2.92	320
1986	5,322.86	5,478	4,343	1,672	2.92	573
1987	678.34	697	553	214	2.92	73
1989	9,046.92	9,249	7,333	2,890	2.92	990
1991	3,971.41	4,038	3,202	1,286	2.93	439
1993	49,102.52	49,621	39,342	16,144	2.93	5,510
1994	8,663.63	8,726	6,918	2,872	2.93	980
1996	8,412.92	8,405	6,664	2,843	2.94	967
1997	1,817.20	1,808	1,433	620	2.94	211
1999	373,686.07	368,148	291,885	130,380	2.94	44,347

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -13						
2000	68,224.89	66,804	52,965	24,129	2.95	8,179
2001	49,463.29	48,134	38,163	17,731	2.95	6,011
2007	26,170.10	24,088	19,098	10,474	2.96	3,539
2008	218,755.94	198,544	157,415	89,779	2.96	30,331
2009	19,882.43	17,757	14,079	8,389	2.96	2,834
2011	997,176.32	853,389	676,607	450,202	2.97	151,583
2012	263,941.01	219,795	174,264	123,989	2.97	41,747
2013	29,242.00	23,552	18,673	14,370	2.97	4,838
2014	68,525.89	52,833	41,888	35,546	2.98	11,928
2016	576,530.55	390,536	309,635	341,844	2.98	114,713
2018	8,075.46	4,137	3,280	5,845	2.99	1,955
2020	93,000.00	15,056	11,937	93,153	2.99	31,155
	4,491,007.14	4,054,306	3,214,445	1,860,393		630,950

HAYDEN COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1965	1,580.48	1,670	1,359	427	2.85	150
1976	9,837.59	10,288	8,373	2,743	2.89	949
1982	631.56	655	533	181	2.91	62
1995	6,045.75	6,064	4,935	1,896	2.94	645
2001	50,037.67	48,693	39,630	16,913	2.95	5,733
2008	101,886.69	92,473	75,261	39,871	2.96	13,470
2009	25,606.20	22,869	18,612	10,323	2.96	3,488
2012	46,898.44	39,054	31,785	21,210	2.97	7,141
2014	4,968.86	3,831	3,118	2,497	2.98	838
	247,493.24	225,597	183,608	96,060		32,476

HUNTER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -9

1978	9,897,054.47	8,653,533	7,183,981	3,603,809	8.07	446,569
1983	4,840.24	4,147	3,443	1,833	8.18	224

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1984	13,776.85	11,744	9,750	5,267	8.21	642
1987	89,404.14	75,014	62,275	35,175	8.27	4,253
1988	16,903.39	14,104	11,709	6,716	8.28	811
1989	876,636.46	726,913	603,468	352,066	8.30	42,418
1990	38,672.06	31,853	26,444	15,709	8.32	1,888
1991	46,186.94	37,773	31,358	18,985	8.34	2,276
1992	589,158.05	478,156	396,955	245,227	8.36	29,333
1994	75,018.14	59,893	49,722	32,048	8.39	3,820
1995	155,064.49	122,658	101,828	67,192	8.41	7,990
1996	94,968.50	74,370	61,740	41,775	8.43	4,956
1997	68,757.77	53,266	44,220	30,726	8.45	3,636
2000	635,477.77	474,202	393,673	298,998	8.50	35,176
2001	12,024,942.06	8,844,992	7,342,926	5,764,261	8.51	677,351
2002	151,127.33	109,365	90,793	73,936	8.53	8,668
2004	5,752,763.52	4,008,801	3,328,022	2,942,490	8.57	343,348
2005	1,002,631.41	684,114	567,937	524,931	8.58	61,181
2006	178,018.01	118,531	98,402	95,638	8.60	11,121
2007	1,434.13	929	771	792	8.62	92
2008	33,360.33	20,980	17,417	18,946	8.63	2,195
2009	20,115.72	12,215	10,141	11,785	8.65	1,362
2010	29,572,110.30	17,248,844	14,319,627	17,913,973	8.67	2,066,202
2011	10,823.67	6,025	5,002	6,796	8.69	782
2013	76,756.16	37,953	31,508	52,156	8.72	5,981
2014	1,009,048.54	460,711	382,473	717,390	8.74	82,081
2015	56,046.32	23,190	19,252	41,839	8.76	4,776
2016	78,554.32	28,585	23,731	61,894	8.78	7,049
2017	352,162.87	107,568	89,301	294,557	8.81	33,434
2018	2,985,256.03	708,999	588,596	2,665,333	8.83	301,850
	65,907,069.99	43,239,428	35,896,462	35,942,244		4,191,465

HUNTER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -9

1980	7,478,850.52	6,489,194	5,556,809	2,595,138	8.12	319,598
1984	7,215.90	6,151	5,267	2,598	8.21	316
1988	114,805.29	95,794	82,030	43,108	8.28	5,206

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1989	25,959.19	21,526	18,433	9,862	8.30	1,188
1990	3,087.98	2,543	2,178	1,188	8.32	143
1991	1,583,988.88	1,295,429	1,109,298	617,250	8.34	74,011
1994	211,836.07	169,126	144,826	86,076	8.39	10,259
1995	1,307,198.17	1,034,011	885,442	539,405	8.41	64,139
1997	319,809.60	247,752	212,154	136,438	8.45	16,147
2001	58,662.41	43,149	36,949	26,993	8.51	3,172
2002	6,753,068.37	4,886,938	4,184,770	3,176,075	8.53	372,342
2003	43,715.45	31,075	26,610	21,040	8.55	2,461
2004	52,945.39	36,895	31,594	26,117	8.57	3,047
2005	197,762.83	134,937	115,549	100,013	8.58	11,657
2006	6,121,558.71	4,075,963	3,490,318	3,182,181	8.60	370,021
2008	32,526.58	20,456	17,517	17,937	8.63	2,078
2009	69,778.45	42,371	36,283	39,775	8.65	4,598
2011	19,822,346.98	11,034,367	9,448,919	12,157,439	8.69	1,399,015
2013	30,095.72	14,881	12,743	20,061	8.72	2,301
2015	663,072.46	274,356	234,936	487,813	8.76	55,686
2018	129,762.30	30,819	26,391	115,050	8.83	13,029
2019	540,000.00	84,817	72,630	515,970	8.85	58,302
	45,568,047.25	30,072,550	25,751,645	23,917,527		2,788,716

HUNTER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -9

1983	21,867,212.38	18,735,231	15,757,076	8,078,186	8.18	987,553
1987	11,906.62	9,990	8,402	4,576	8.27	553
1991	17,563.74	14,364	12,081	7,064	8.34	847
1993	372,396.36	299,778	252,125	153,787	8.38	18,352
1994	45,448.33	36,285	30,517	19,022	8.39	2,267
1997	2,525,544.16	1,956,501	1,645,495	1,107,348	8.45	131,047
1998	100,565.25	77,044	64,797	44,819	8.46	5,298
2001	142,538.35	104,845	88,179	67,188	8.51	7,895
2002	486,991.55	352,417	296,397	234,424	8.53	27,482
2003	229,224.14	162,945	137,043	112,811	8.55	13,194
2004	45,724.29	31,863	26,798	23,041	8.57	2,689
2006	175,186.92	116,646	98,104	92,850	8.60	10,797

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
2007	8,423,454.75	5,457,064	4,589,608	4,591,957	8.62	532,710
2010	151,822.67	88,555	74,478	91,008	8.67	10,497
2011	26,876.29	14,961	12,583	16,712	8.69	1,923
2012	25,183,677.00	13,269,156	11,159,889	16,290,319	8.71	1,870,301
2013	103,639.35	51,245	43,099	69,868	8.72	8,012
2015	76,946.89	31,838	26,777	57,095	8.76	6,518
2016	23,012,341.53	8,373,860	7,042,750	18,040,702	8.78	2,054,750
2018	9,483.66	2,252	1,894	8,443	8.83	956
2020	2,795,000.00	162,381	136,569	2,909,981	8.88	327,701
	85,803,544.23	49,349,221	41,504,662	52,021,202		6,021,342

HUNTER UNITS 1 AND 2 COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1978	101,627.17	89,673	77,747	34,043	8.07	4,218
1980	208,415.99	182,496	158,225	71,032	8.12	8,748
1983	73,073.89	63,182	54,779	25,602	8.18	3,130
1993	58,355.21	47,407	41,102	23,089	8.38	2,755
1994	29,308.44	23,614	20,473	11,766	8.39	1,402
1995	2,551,283.32	2,036,613	1,765,755	1,040,656	8.41	123,740
2005	56,592.37	38,968	33,785	28,466	8.58	3,318
2010	68,923.64	40,571	35,175	40,641	8.67	4,688
2016	335,747.99	123,295	106,897	262,425	8.78	29,889
2017	203,129.47	62,615	54,288	169,155	8.81	19,200
2018	39,350.24	9,431	8,177	35,109	8.83	3,976
	3,725,807.73	2,717,865	2,356,405	1,741,984		205,064

HUNTER UNITS 1, 2 AND 3 COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -10

1978	354,637.80	312,924	263,080	127,021	8.07	15,740
1989	656.77	550	462	260	8.30	31
1994	26,385.58	21,259	17,873	11,151	8.39	1,329

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -10						
2003	51,867.19	37,208	31,281	25,773	8.55	3,014
2005	57,442.51	39,554	33,254	29,933	8.58	3,489
2006	144,157.17	96,866	81,437	77,136	8.60	8,969
2009	522,440.35	320,151	269,156	305,528	8.65	35,321
2018	114,694.22	27,490	23,111	103,052	8.83	11,671
	1,272,281.59	856,002	719,654	679,855		79,564
HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -13						
1977	10,800,768.50	9,824,187	7,636,582	4,568,286	8.05	567,489
1980	45,484.91	40,914	31,803	19,594	8.12	2,413
1985	5,441.00	4,784	3,719	2,430	8.23	295
1987	95,393.70	82,977	64,500	43,295	8.27	5,235
1988	316,315.29	273,621	212,692	144,744	8.28	17,481
1989	60,468.51	51,981	40,406	27,923	8.30	3,364
1990	43,562.19	37,197	28,914	20,311	8.32	2,441
1992	81,956.16	68,956	53,601	39,009	8.36	4,666
1993	10,519.11	8,779	6,824	5,062	8.38	604
1994	1,393,611.96	1,153,464	896,616	678,166	8.39	80,830
1996	8,266.69	6,711	5,217	4,125	8.43	489
1997	2,215,002.86	1,778,899	1,382,782	1,120,171	8.45	132,565
1999	36,577.47	28,688	22,300	19,033	8.48	2,244
2000	29,157.88	22,556	17,533	15,415	8.50	1,814
2001	161,587.61	123,218	95,780	86,814	8.51	10,201
2002	45,782.38	34,347	26,699	25,035	8.53	2,935
2003	69,490.08	51,210	39,807	38,717	8.55	4,528
2004	2,242,684.73	1,620,161	1,259,391	1,274,843	8.57	148,756
2005	8,890,037.46	6,288,434	4,888,155	5,157,588	8.58	601,117
2006	673,770.56	465,085	361,522	399,839	8.60	46,493
2007	160,542.24	107,823	83,813	97,599	8.62	11,322
2008	72,972.93	47,576	36,982	45,477	8.63	5,270
2009	135,937.48	85,574	66,519	87,091	8.65	10,068
2010	25,747,572.30	15,569,186	12,102,312	16,992,445	8.67	1,959,913
2012	376,762.64	205,799	159,973	265,769	8.71	30,513
2014	587,737.75	278,196	216,249	447,895	8.74	51,247

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -13						
2016	1,075,739.80	405,811	315,447	900,139	8.78	102,522
2017	2,410,975.29	763,459	593,455	2,130,947	8.81	241,878
2018	3,079,128.15	758,130	589,313	2,890,102	8.83	327,305
2019	43,000.00	7,002	5,443	43,147	8.85	4,875
	60,916,247.63	40,194,725	31,244,349	37,591,010		4,380,873
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -13						
1974	2,443,712.26	2,244,130	1,836,518	924,877	7.98	115,899
1977	11,215,648.78	10,201,554	8,348,597	4,325,087	8.05	537,278
1980	10,379.54	9,337	7,641	4,088	8.12	503
1981	252,078.72	225,834	184,815	100,034	8.14	12,289
1985	1,155.86	1,016	831	475	8.23	58
1987	99,330.80	86,402	70,708	41,535	8.27	5,022
1988	353,640.76	305,909	250,345	149,269	8.28	18,028
1989	14,933.84	12,838	10,506	6,369	8.30	767
1990	110,439.82	94,303	77,174	47,623	8.32	5,724
1991	234.72	199	163	102	8.34	12
1992	2,792,120.74	2,349,222	1,922,521	1,232,575	8.36	147,437
1993	53,338.07	44,513	36,428	23,844	8.38	2,845
1994	4,320,157.04	3,575,707	2,926,234	1,955,543	8.39	233,080
1995	16,323.64	13,386	10,955	7,491	8.41	891
1996	498,036.75	404,325	330,886	231,896	8.43	27,508
1997	48,753.02	39,154	32,042	23,049	8.45	2,728
1998	8,195,096.17	6,508,713	5,326,504	3,933,955	8.46	465,007
1999	576,575.62	452,214	370,076	281,454	8.48	33,190
2002	69,633.86	52,241	42,752	35,934	8.53	4,213
2003	2,459,396.62	1,812,430	1,483,230	1,295,889	8.55	151,566
2004	71,436.82	51,607	42,233	38,490	8.57	4,491
2006	4,292,705.39	2,963,133	2,424,925	2,425,832	8.60	282,073
2007	537,042.65	360,686	295,173	311,685	8.62	36,158
2008	954,959.95	622,600	509,514	569,591	8.63	66,001
2009	14,239.21	8,964	7,336	8,754	8.65	1,012
2010	99,261.61	60,022	49,120	63,046	8.67	7,272
2011	12,229,986.55	7,057,815	5,775,870	8,044,015	8.69	925,663

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -13						
2012	35,722.26	19,513	15,969	24,397	8.71	2,801
2013	37,273.33	19,106	15,636	26,483	8.72	3,037
2014	33,656.31	15,931	13,037	24,994	8.74	2,860
2015	1,013,198.51	434,609	355,669	789,245	8.76	90,096
2016	1,460,825.46	551,081	450,986	1,199,747	8.78	136,645
2017	2,308,486.09	731,005	598,229	2,010,360	8.81	228,191
2018	107,633.78	26,501	21,687	99,939	8.83	11,318
2019	4,899,000.00	797,719	652,825	4,883,045	8.85	551,756
2020	60,000.00	3,614	2,958	64,842	8.88	7,302
	61,686,414.55	42,157,333	34,500,094	35,205,555		4,120,721

HUNTINGTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -13

1974	2,303,754.39	2,115,603	1,749,553	853,690	7.98	106,979
1977	298,736.81	271,726	224,711	112,862	8.05	14,020
1979	64,891.82	58,593	48,455	24,873	8.10	3,071
1980	8,166.58	7,346	6,075	3,153	8.12	388
1984	40,446.49	35,743	29,559	16,146	8.21	1,967
1986	105,797.76	92,545	76,532	43,019	8.25	5,214
1987	11,640.67	10,126	8,374	4,780	8.27	578
1990	12,616.18	10,773	8,909	5,347	8.32	643
1992	13,524.83	11,379	9,410	5,873	8.36	703
1994	1,929,527.24	1,597,031	1,320,706	859,659	8.39	102,462
1995	515,073.31	422,381	349,299	232,734	8.41	27,673
1997	6,546.54	5,258	4,348	3,049	8.45	361
1999	171,483.04	134,496	111,225	82,551	8.48	9,735
2000	41,863.49	32,386	26,782	20,523	8.50	2,414
2003	135,367.86	99,758	82,497	70,468	8.55	8,242
2005	23,467.23	16,600	13,728	12,790	8.58	1,491
2006	208,564.38	143,966	119,056	116,621	8.60	13,561
2007	65,275.80	43,840	36,255	37,507	8.62	4,351
2008	17,758.72	11,578	9,575	10,493	8.63	1,216
2011	68,077.11	39,287	32,489	44,438	8.69	5,114
2012	318,646.34	174,054	143,938	216,132	8.71	24,814

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -13						
2014	20,337.45	9,626	7,960	15,021	8.74	1,719
2016	205,216.70	77,416	64,021	167,874	8.78	19,120
2018	435,591.20	107,249	88,692	403,526	8.83	45,699
	7,022,371.94	5,528,760	4,572,152	3,363,128		401,535
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -11						
1974	6,852,358.82	7,053,990	5,184,760	2,421,358	2.89	837,840
1979	58,032.12	59,380	43,645	20,771	2.90	7,162
1981	316,625.31	322,983	237,396	114,058	2.91	39,195
1982	38,811.76	39,531	29,056	14,025	2.91	4,820
1983	151,723.85	154,285	113,401	55,012	2.91	18,904
1984	18,135.96	18,411	13,532	6,599	2.91	2,268
1985	60,095.40	60,874	44,743	21,963	2.92	7,522
1986	420,811.49	425,431	312,696	154,404	2.92	52,878
1987	1,071.64	1,081	795	395	2.92	135
1990	3,049,975.19	3,054,170	2,244,849	1,140,624	2.93	389,291
1991	33,167.08	33,123	24,346	12,470	2.93	4,256
1992	21,076.87	20,987	15,426	7,970	2.93	2,720
1994	34,291.64	33,925	24,935	13,128	2.93	4,481
1995	43,755.34	43,112	31,688	16,881	2.94	5,742
1996	412,280.92	404,620	297,400	160,232	2.94	54,501
1998	5,452,457.44	5,303,325	3,898,002	2,154,225	2.94	732,730
1999	16,339.84	15,813	11,623	6,514	2.94	2,216
2000	89,862.79	86,433	63,529	36,218	2.95	12,277
2002	96,437.03	91,565	67,301	39,744	2.95	13,473
2003	92,273.01	86,952	63,911	38,512	2.95	13,055
2004	1,766.14	1,650	1,213	748	2.95	254
2006	2,428,497.50	2,222,387	1,633,479	1,062,153	2.96	358,835
2009	44,771.09	39,278	28,870	20,826	2.96	7,036
2010	18,066,281.10	15,534,700	11,418,176	8,635,396	2.97	2,907,541

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -11						
2013	39,655.57	31,374	23,060	20,957	2.97	7,056
2014	6,917,059.62	5,238,656	3,850,470	3,827,466	2.98	1,284,385
2018	1,368,894.61	688,899	506,348	1,013,125	2.99	338,838
	46,126,509.13	41,066,935	30,184,650	21,015,776		7,109,411
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
1975	7,520,054.73	7,376,057	6,024,827	2,322,433	4.69	495,188
1979	64,383.86	62,643	51,167	20,299	4.72	4,301
1980	8,701.24	8,446	6,899	2,760	4.73	584
1981	316,626.27	306,553	250,395	101,060	4.74	21,321
1982	36,713.16	35,462	28,966	11,786	4.74	2,486
1983	79,591.21	76,663	62,619	25,727	4.75	5,416
1984	20,702.32	19,882	16,240	6,740	4.76	1,416
1985	29,458.97	28,212	23,044	9,656	4.76	2,029
1986	3,755.16	3,584	2,927	1,241	4.77	260
1987	9,758.74	9,282	7,582	3,251	4.78	680
1990	62,553.30	58,829	48,052	21,382	4.79	4,464
1991	75,077.28	70,289	57,413	25,923	4.80	5,401
1992	17,909.31	16,686	13,629	6,250	4.81	1,299
1993	47,838.70	44,357	36,231	16,870	4.81	3,507
1994	100,389.09	92,566	75,609	35,823	4.82	7,432
1995	46,579.68	42,713	34,888	16,815	4.82	3,489
1996	6,372.93	5,806	4,742	2,332	4.83	483
1997	2,688,257.50	2,433,245	1,987,496	996,470	4.83	206,308
1999	16,339.84	14,566	11,898	6,240	4.84	1,289
2001	72,346.96	63,327	51,726	28,579	4.85	5,893
2003	8,914.78	7,628	6,231	3,665	4.87	753
2005	8,124,600.05	6,764,902	5,525,631	3,492,675	4.88	715,712
2006	1,721,609.80	1,410,958	1,152,483	758,504	4.88	155,431
2008	123,422.60	97,264	79,446	57,553	4.89	11,770
2009	4,513,902.34	3,472,129	2,836,065	2,174,366	4.90	443,748
2012	8,649.51	6,017	4,915	4,686	4.92	952
2013	32,169,861.49	21,355,139	17,443,063	18,265,483	4.92	3,712,497
2014	134,180.67	83,903	68,533	80,408	4.93	16,310

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
2016	315,066.94	165,542	135,216	214,508	4.94	43,423
2017	487,564.15	222,654	181,866	359,330	4.95	72,592
2018	24,705.66	9,141	7,466	19,957	4.96	4,024
	58,855,888.24	44,364,445	36,237,264	29,092,772		5,950,458
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
1976	8,195,207.72	8,022,726	6,624,151	2,472,529	4.70	526,070
1979	63,641.34	61,920	51,126	19,516	4.72	4,135
1981	270,405.49	261,803	216,164	83,986	4.74	17,719
1982	17,290.58	16,702	13,790	5,402	4.74	1,140
1984	18,136.92	17,418	14,382	5,750	4.76	1,208
1985	29,106.02	27,874	23,015	9,293	4.76	1,952
1986	3,202.02	3,056	2,523	1,031	4.77	216
1987	9,103.93	8,659	7,150	2,956	4.78	618
1988	2,925,245.53	2,772,827	2,289,449	957,573	4.78	200,329
1990	219,011.57	205,971	170,065	73,038	4.79	15,248
1991	42,504.23	39,793	32,856	14,324	4.80	2,984
1992	24,473.46	22,801	18,826	8,339	4.81	1,734
1994	34,291.65	31,620	26,108	11,956	4.82	2,480
1995	102,524.50	94,014	77,625	36,177	4.82	7,506
1996	5,867,592.93	5,345,763	4,413,854	2,099,174	4.83	434,612
1998	28,049.27	25,197	20,804	10,330	4.84	2,134
1999	75,458.05	67,266	55,540	28,219	4.84	5,830
2000	13,294.63	11,745	9,698	5,060	4.85	1,043
2001	19,916.07	17,433	14,394	7,713	4.85	1,590
2003	3,839,641.61	3,285,237	2,712,533	1,549,470	4.87	318,166
2004	346,950.98	293,177	242,068	143,047	4.87	29,373
2007	4,643,931.86	3,735,452	3,084,263	2,070,501	4.89	423,415
2008	112,185.85	88,409	72,997	51,529	4.89	10,538
2011	6,488,266.48	4,697,633	3,878,710	3,323,265	4.91	676,836

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
2015	9,555,764.74	5,549,636	4,582,187	6,024,712	4.93	1,222,051
2018	47,560.98	17,597	14,529	38,263	4.96	7,714
2019	328,000.00	84,539	69,802	294,278	4.96	59,330
	43,320,758.41	34,806,268	28,738,608	19,347,434		3,975,971
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
1979	10,834,075.42	10,541,116	8,860,881	3,164,943	4.72	670,539
1982	119,992.01	115,904	97,429	35,762	4.74	7,545
1983	16,038.10	15,448	12,986	4,817	4.75	1,014
1984	45,709.83	43,898	36,901	13,837	4.76	2,907
1985	36,013.65	34,490	28,992	10,983	4.76	2,307
1986	114,141.41	108,948	91,582	35,115	4.77	7,362
1987	1,070.67	1,018	856	333	4.78	70
1988	1,179.10	1,118	940	369	4.78	77
1990	901,021.97	847,374	712,304	287,830	4.79	60,090
1991	2,827,256.46	2,646,930	2,225,014	913,241	4.80	190,259
1992	31,035.14	28,915	24,306	10,143	4.81	2,109
1993	8,773.42	8,135	6,838	2,900	4.81	603
1994	28,753.77	26,513	22,287	9,630	4.82	1,998
1995	42,717.59	39,172	32,928	14,488	4.82	3,006
1996	338,809.45	308,678	259,475	116,603	4.83	24,141
1997	400,032.10	362,084	304,368	139,667	4.83	28,917
1998	22,639.14	20,337	17,095	8,034	4.84	1,660
1999	1,849,864.96	1,649,025	1,386,173	667,177	4.84	137,846
2000	4,620,814.06	4,082,151	3,431,463	1,697,640	4.85	350,029
2001	322,325.85	282,139	237,167	120,615	4.85	24,869
2003	28,812.68	24,652	20,723	11,260	4.87	2,312
2004	9,282,058.12	7,843,429	6,593,200	3,709,884	4.87	761,783
2005	65,562.49	54,590	45,888	26,886	4.88	5,509
2006	123,810.48	101,470	85,296	52,134	4.88	10,683
2007	63,544.99	51,114	42,967	27,568	4.89	5,638
2008	7,517,077.68	5,923,875	4,979,620	3,364,336	4.89	688,003
2009	95,684.38	73,601	61,869	44,341	4.90	9,049
2010	56,362.20	42,179	35,456	27,106	4.90	5,532

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
2011	57,757.86	41,818	35,152	28,959	4.91	5,898
2012	999,740.09	695,467	584,611	525,101	4.92	106,728
2015	173,961.49	101,030	84,926	108,171	4.93	21,941
2016	3,305,210.69	1,736,619	1,459,805	2,208,979	4.94	447,162
2018	213,208.31	78,886	66,312	170,350	4.96	34,345
2020	2,049,000.00	207,902	174,763	2,099,627	4.97	422,460
	46,594,055.56	38,140,025	32,060,573	19,658,829		4,044,391

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1975	820,299.67	804,592	652,761	257,772	4.69	54,962
1976	260,829.28	255,340	207,156	82,365	4.70	17,524
1978	123.44	120	97	40	4.72	8
1983	5,478.51	5,277	4,281	1,800	4.75	379
1985	17,547.31	16,805	13,634	5,844	4.76	1,228
1987	37,089.70	35,278	28,621	12,549	4.78	2,625
1988	272,112.82	257,935	209,261	92,784	4.78	19,411
1989	461,734.83	435,929	353,667	158,859	4.79	33,165
1990	129,218.20	121,524	98,592	44,840	4.79	9,361
1991	16,007.24	14,986	12,158	5,610	4.80	1,169
1993	31,812.43	29,497	23,931	11,381	4.81	2,366
1994	694,323.04	640,219	519,406	251,292	4.82	52,135
1995	111,762.30	102,485	83,146	40,911	4.82	8,488
1997	81,350.73	73,634	59,739	30,560	4.83	6,327
2001	278,388.18	243,680	197,696	111,315	4.85	22,952
2002	11,699.83	10,131	8,219	4,768	4.86	981
2003	10,555.33	9,031	7,327	4,390	4.87	901
2004	86,034.87	72,700	58,981	36,518	4.87	7,499
2005	63,996.75	53,287	43,231	27,805	4.88	5,698
2006	2,229,551.12	1,827,245	1,482,434	992,368	4.88	203,354
2007	293,966.01	236,458	191,837	134,465	4.89	27,498
2008	376,828.48	296,962	240,924	177,356	4.89	36,269
2012	88,869.44	61,822	50,156	48,489	4.92	9,855
2013	31,922.41	21,191	17,192	18,242	4.92	3,708
2014	334,391.43	209,094	169,637	201,538	4.93	40,880

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
2015	1,056,664.69	613,672	497,869	675,029	4.93	136,923
2016	392,122.95	206,029	167,150	268,106	4.94	54,272
2017	157,095.64	71,740	58,202	116,174	4.95	23,469
2018	622,384.46	230,280	186,825	504,022	4.96	101,617
2019	96,000.00	24,743	20,074	86,486	4.96	17,437
2020	992,000.00	100,653	81,659	1,019,461	4.97	205,123
	10,062,161.09	7,082,339	5,745,862	5,423,137		1,107,584
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -20						
1963	3,880,912.93	4,186,543	2,593,751	2,063,344	4.57	451,498
1973	1,886.79	2,007	1,243	1,021	4.68	218
1979	401,514.21	422,332	261,654	220,163	4.72	46,645
1980	294,010.45	308,513	191,138	161,675	4.73	34,181
1982	51,017.42	53,275	33,006	28,215	4.74	5,953
1983	109,308.46	113,824	70,519	60,651	4.75	12,769
1984	26,992.14	28,024	17,362	15,028	4.76	3,157
1985	222,712.64	230,582	142,856	124,399	4.76	26,134
1988	29,710.61	30,446	18,863	16,790	4.78	3,513
1990	1,242.43	1,263	782	708	4.79	148
1992	81,944.17	82,536	51,135	47,198	4.81	9,812
1994	1,327,899.69	1,323,704	820,094	773,386	4.82	160,454
1995	4,609.91	4,570	2,831	2,701	4.82	560
1997	1,742,721.46	1,705,302	1,056,511	1,034,755	4.83	214,235
2000	69,281.23	66,167	40,993	42,144	4.85	8,689
2001	73,480.86	69,535	43,080	45,097	4.85	9,298
2002	674,484.47	631,390	391,174	418,207	4.86	86,051
2004	984,671.46	899,521	557,294	624,312	4.87	128,195
2005	229,504.73	206,590	127,992	147,414	4.88	30,208
2006	76,161.78	67,480	41,807	49,587	4.88	10,161
2007	3,554,622.75	3,091,072	1,915,058	2,350,489	4.89	480,673
2008	12,513.95	10,661	6,605	8,412	4.89	1,720
2010	19,091.24	15,446	9,569	13,340	4.90	2,722

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -20						
2012	2,729,053.52	2,052,390	1,271,548	2,003,316	4.92	407,178
2017	3,375,593.37	1,666,503	1,032,473	3,018,239	4.95	609,745
2018	86,520.55	34,608	21,441	82,383	4.96	16,609
	20,061,463.22	17,304,284	10,720,781	13,352,975		2,760,526
NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -20						
1968	3,766,871.26	4,038,252	2,462,110	2,058,135	4.63	444,522
1979	418,974.85	440,698	268,692	234,078	4.72	49,593
1984	91,231.43	94,719	57,750	51,728	4.76	10,867
1990	15,830.85	16,095	9,813	9,184	4.79	1,917
1992	9,373.45	9,441	5,756	5,492	4.81	1,142
1994	128,547.03	128,141	78,127	76,129	4.82	15,794
1996	459,762.14	452,836	276,093	275,622	4.83	57,065
1998	63,707.34	61,870	37,722	38,727	4.84	8,001
2000	99,125.08	94,670	57,720	61,230	4.85	12,625
2001	32,669.10	30,915	18,849	20,354	4.85	4,197
2002	3,542,961.02	3,316,594	2,022,117	2,229,436	4.86	458,732
2004	20,269.44	18,517	11,290	13,034	4.87	2,676
2005	250,421.06	225,418	137,437	163,069	4.88	33,416
2006	6,821,358.05	6,043,778	3,684,873	4,500,756	4.88	922,286
2007	43,498.55	37,826	23,062	29,136	4.89	5,958
2008	196,037.13	167,014	101,828	133,417	4.89	27,284
2009	36,023.57	29,956	18,264	24,964	4.90	5,095
2011	2,446,230.84	1,914,724	1,167,401	1,768,076	4.91	360,097
2012	48,329.14	36,346	22,160	35,835	4.92	7,284
2013	140,395.21	100,754	61,429	107,045	4.92	21,757
2014	80,555.61	54,455	33,201	63,466	4.93	12,873
2015	770,120.98	483,522	294,802	629,343	4.93	127,656
2016	3,870,104.67	2,198,297	1,340,295	3,303,831	4.94	668,792
2017	69,087.53	34,108	20,796	62,109	4.95	12,547
2018	205,397.72	82,158	50,091	196,386	4.96	39,594
2020	3,976,000.00	436,135	265,910	4,505,290	4.97	906,497
	27,602,883.05	20,547,239	12,527,590	20,595,870		4,218,267

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -19						
1971	6,339,799.54	6,185,622	4,856,355	2,688,007	7.89	340,685
1979	361,761.10	343,992	270,069	160,426	8.10	19,806
1980	31,357.48	29,704	23,321	13,995	8.12	1,724
1982	99,434.05	93,422	73,346	44,981	8.16	5,512
1983	10,190.25	9,532	7,484	4,643	8.18	568
1984	135,417.40	126,025	98,943	62,204	8.21	7,577
1985	282,626.72	261,719	205,477	130,849	8.23	15,899
1986	123,491.83	113,758	89,312	57,643	8.25	6,987
1987	25,167.58	23,054	18,100	11,850	8.27	1,433
1988	21,838.63	19,894	15,619	10,369	8.28	1,252
1989	5,600.30	5,070	3,980	2,684	8.30	323
1991	21,887.25	19,542	15,342	10,703	8.34	1,283
1992	64,155.98	56,845	44,629	31,716	8.36	3,794
1993	1,112,690.40	977,889	767,744	556,357	8.38	66,391
1994	20,728.03	18,067	14,184	10,482	8.39	1,249
1995	1,525,987.58	1,317,817	1,034,623	781,302	8.41	92,902
1996	39,943.01	34,149	26,811	20,722	8.43	2,458
1998	24,245.64	20,279	15,921	12,931	8.46	1,528
1999	1,034,206.78	854,208	670,642	560,064	8.48	66,045
2000	230,137.32	187,487	147,197	126,667	8.50	14,902
2001	122,504.10	98,375	77,235	68,545	8.51	8,055
2002	34,902.75	27,575	21,649	19,885	8.53	2,331
2003	8,783,110.54	6,816,312	5,351,512	5,100,390	8.55	596,537
2004	119,078.20	90,592	71,124	70,579	8.57	8,236
2005	536,703.79	399,799	313,884	324,794	8.58	37,855
2006	467,200.69	339,619	266,636	289,333	8.60	33,643
2007	29,854.43	21,115	16,577	18,949	8.62	2,198
2008	365,629.72	251,035	197,089	238,011	8.63	27,579
2009	12,236,778.06	8,112,214	6,368,929	8,192,837	8.65	947,149
2011	112,532.31	68,390	53,693	80,220	8.69	9,231
2013	103,479.56	55,860	43,856	79,285	8.72	9,092
2015	3,558,854.20	1,607,620	1,262,148	2,972,888	8.76	339,371
2016	103,540.63	41,134	32,294	90,919	8.78	10,355
2017	39,569.78	13,195	10,359	36,729	8.81	4,169
2018	25,771.08	6,682	5,246	25,422	8.83	2,879
	38,150,176.71	28,647,592	22,491,330	22,907,380		2,690,998

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -20						
1963	42,378.54	42,499	27,157	23,697	7.63	3,106
1984	3,393.57	3,185	2,035	2,037	8.21	248
1988	10,289.83	9,452	6,040	6,308	8.28	762
1994	37,501.46	32,962	21,063	23,939	8.39	2,853
2002	20,619.50	16,427	10,497	14,246	8.53	1,670
2003	208,588.68	163,240	104,311	145,995	8.55	17,075
2004	500,366.01	383,867	245,293	355,146	8.57	41,441
2005	15,820.48	11,884	7,594	11,391	8.58	1,328
2008	262,177.50	181,519	115,992	198,621	8.63	23,015
2011	83,091.22	50,922	32,539	67,170	8.69	7,730
2012	18,728.90	10,864	6,942	15,533	8.71	1,783
2013	71,723.66	39,043	24,949	61,120	8.72	7,009
2017	6,128,107.93	2,060,736	1,316,823	6,036,906	8.81	685,233
2019	346,000.00	59,830	38,232	376,968	8.85	42,595
	7,748,787.28	3,066,430	1,959,468	7,339,077		835,848

WYODAK PLANT
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -8

1978	25,761,159.85	22,317,738	22,016,286	5,805,766	8.07	719,426
1981	17,629.29	15,095	14,891	4,149	8.14	510
1982	3,878.37	3,307	3,262	926	8.16	113
1983	19,579.48	16,621	16,396	4,749	8.18	581
1986	6,501.40	5,435	5,362	1,660	8.25	201
1988	27,917.60	23,081	22,769	7,382	8.28	892
1989	15,754.70	12,944	12,769	4,246	8.30	512
1991	1,111,593.38	900,751	888,584	311,937	8.34	37,403
1992	45,734.22	36,777	36,280	13,113	8.36	1,569
1993	141,888.73	113,172	111,643	41,596	8.38	4,964
1994	1,072,825.01	848,666	837,203	321,448	8.39	38,313
1995	441,491.56	346,022	341,348	135,463	8.41	16,107
1997	133,370.72	102,372	100,989	43,051	8.45	5,095
1999	14,042.04	10,526	10,384	4,782	8.48	564
2000	607,557.37	449,208	443,140	213,022	8.50	25,061
2001	151,607.27	110,492	109,000	54,736	8.51	6,432
2002	53,785.63	38,566	38,045	20,043	8.53	2,350

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -8						
2003	6,704.77	4,722	4,658	2,583	8.55	302
2004	115,288.44	79,601	78,526	45,986	8.57	5,366
2005	91,298.12	61,723	60,889	37,713	8.58	4,395
2006	4,693,238.10	3,096,264	3,054,442	2,014,255	8.60	234,216
2007	18,435.86	11,834	11,674	8,237	8.62	956
2008	548,397.24	341,716	337,100	255,169	8.63	29,568
2009	173,399.63	104,327	102,918	84,354	8.65	9,752
2010	13,353.15	7,717	7,613	6,809	8.67	785
2011	22,963,303.64	12,665,548	12,494,471	12,305,897	8.69	1,416,099
2012	95,668.31	49,945	49,270	54,051	8.71	6,206
2014	8,185.28	3,703	3,653	5,187	8.74	593
2016	6,296,276.60	2,270,105	2,239,442	4,560,537	8.78	519,423
2017	439,187.25	132,919	131,124	343,199	8.81	38,956
2018	38,175.08	8,983	8,862	32,367	8.83	3,666
2020	543,000.00	31,257	30,835	555,605	8.88	62,568
	65,670,228.09	44,221,137	43,623,830	27,300,016		3,192,944

BLUNDELL GEOTHERMAL UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -9

1984	8,925,144.20	6,434,271	5,678,364	4,050,043	14.13	286,627
1985	16,245.15	11,615	10,250	7,457	14.20	525
1987	111,775.30	78,524	69,299	52,536	14.33	3,666
1992	9,255.75	6,165	5,441	4,648	14.65	317
1993	98,419.28	64,742	57,136	50,141	14.71	3,409
1994	6,769.39	4,394	3,878	3,501	14.77	237
1995	368,480.24	235,821	208,116	193,527	14.83	13,050
1999	152,648.41	91,363	80,630	85,757	15.06	5,694
2001	3,067,479.27	1,760,982	1,554,099	1,789,453	15.17	117,960
2003	120,122.69	65,637	57,926	73,008	15.29	4,775
2004	289,981.21	154,133	136,025	180,054	15.34	11,738
2005	11,411.64	5,881	5,190	7,249	15.40	471
2006	118,030.10	58,790	51,883	76,770	15.46	4,966
2007	587,007.70	281,606	248,523	391,316	15.52	25,214
2012	198,615.17	72,438	63,928	152,563	15.81	9,650
2013	3,019,959.32	1,014,519	895,332	2,396,424	15.87	151,003

PACIFICORP
OREGON

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -9						
2014	12,877.26	3,912	3,452	10,584	15.94	664
2016	98,664.51	22,826	20,144	87,400	16.07	5,439
2018	161,308.72	23,003	20,301	155,526	16.21	9,594
2019	43,000.00	3,879	3,423	43,447	16.29	2,667
	17,417,195.31	10,394,501	9,173,340	9,811,402		657,666
BLUNDELL GEOTHERMAL UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -9						
2007	15,567,343.06	7,468,134	6,332,121	10,636,283	15.52	685,328
2011	171,286.90	67,071	56,869	129,834	15.75	8,243
2012	9,638.24	3,515	2,980	7,525	15.81	476
2015	95,414.41	25,695	21,786	82,215	16.00	5,138
2016	286,932.81	66,383	56,285	256,472	16.07	15,960
2018	184,521.42	26,314	22,311	178,817	16.21	11,031
	16,315,136.84	7,657,112	6,492,353	11,291,146		726,176
BLUNDELL GEOTHERMAL COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -8						
2018	34,042.34	4,810	2,847	33,919	16.21	2,092
	34,042.34	4,810	2,847	33,919		2,092
	1,004,035,768.50	715,646,860	605,483,404	503,383,702		78,221,467
					COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..	6.4 7.79

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. -4						
1978	916,145.24	862,171	689,127	263,664	4.28	61,604
1980	641,908.44	601,320	480,631	186,954	4.29	43,579
1981	41,108,993.77	38,419,446	30,708,385	12,044,968	4.29	2,807,685
1982	4,978.69	4,642	3,710	1,468	4.29	342
1983	47,462.41	44,134	35,276	14,085	4.29	3,283
1984	14,236.30	13,202	10,552	4,253	4.29	991
1985	256,100.93	236,805	189,277	77,068	4.29	17,965
1986	48,573.60	44,764	35,780	14,737	4.30	3,427
1987	2,422.61	2,225	1,778	741	4.30	172
1988	132,675.77	121,461	97,083	40,900	4.30	9,512
1990	267,532.01	243,087	194,298	83,936	4.30	19,520
1991	49,608.35	44,890	35,880	15,712	4.30	3,654
1994	19,998.48	17,836	14,256	6,542	4.31	1,518
1996	31,165.46	27,484	21,968	10,444	4.31	2,423
2001	35,586.21	30,215	24,151	12,859	4.32	2,977
2002	103,345.37	86,898	69,457	38,022	4.32	8,801
2003	86,916.38	72,306	57,794	32,599	4.32	7,546
2004	321,263.49	264,114	211,104	123,010	4.32	28,475
2005	790,482.23	641,272	512,564	309,537	4.32	71,652
2006	582,349.03	465,431	372,016	233,627	4.32	54,080
2007	278,297.75	218,710	174,813	114,616	4.32	26,531
2008	18,677,468.53	14,399,820	11,509,672	7,914,895	4.32	1,832,152
2009	1,087,371.73	820,093	655,494	475,372	4.32	110,040
2010	435,586.14	320,242	255,967	197,042	4.32	45,612
2012	636,910.27	438,129	350,193	312,193	4.32	72,267
2013	167,814.93	110,471	88,299	86,229	4.32	19,960
2014	748,614.98	466,848	373,148	405,411	4.32	93,845
2016	741,200.59	392,431	313,667	457,181	4.32	105,829
2018	29,375.61	11,154	8,915	21,635	4.33	4,997
	68,264,385.30	59,421,601	47,495,256	23,499,705		5,460,439

COLSTRIP GENERATING STATION

INTERIM SURVIVOR CURVE.. IOWA 80-R2.5

PROBABLE RETIREMENT YEAR.. 12-2027

NET SALVAGE PERCENT.. -6

1984	5,374,109.27	4,762,492	4,143,005	1,553,550	6.89	225,479
1986	3,150,481.50	2,766,450	2,406,601	932,910	6.90	135,204

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -6						
1987	96,252.77	84,110	73,169	28,859	6.90	4,182
1988	18,714.60	16,266	14,150	5,687	6.91	823
1989	12,871.03	11,126	9,679	3,965	6.91	574
1990	7,604.47	6,534	5,684	2,377	6.92	343
1992	15,768.92	13,378	11,638	5,077	6.92	734
1993	13,623.23	11,474	9,982	4,459	6.93	643
1995	2,599.54	2,156	1,876	880	6.93	127
1997	10,093.28	8,219	7,150	3,549	6.94	511
2000	640.15	504	438	240	6.95	35
2006	6,235.53	4,447	3,869	2,741	6.96	394
2007	8,134.91	5,665	4,928	3,695	6.96	531
2010	359.97	228	198	183	6.97	26
2011	43,980.49	26,782	23,298	23,321	6.97	3,346
2013	80,503.52	44,059	38,328	47,006	6.97	6,744
2014	163,778.02	83,440	72,586	101,018	6.97	14,493
2015	14,387.53	6,687	5,817	9,434	6.98	1,352
2016	96,570.58	39,962	34,764	67,601	6.98	9,685
2017	86,152.09	30,383	26,431	64,890	6.98	9,297
2018	168,409.36	46,799	40,712	137,802	6.98	19,742
2019	8,000.00	1,492	1,298	7,182	6.98	1,029
2020	48,000.00	3,401	2,959	47,921	6.98	6,865
	9,427,270.76	7,976,054	6,938,560	3,054,347		442,159

CRAIG UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 80-R2.5

PROBABLE RETIREMENT YEAR.. 12-2025

NET SALVAGE PERCENT.. -1

1980	6,749,193.92	6,048,036	5,979,049	837,637	4.94	169,562
1993	11,663.04	9,945	9,832	1,948	4.96	393
1995	12,544.64	10,567	10,446	2,224	4.97	447
1996	2,905.01	2,431	2,403	531	4.97	107
2000	20,049.93	16,249	16,064	4,187	4.97	842
2006	19,991.33	14,987	14,816	5,375	4.98	1,079
2008	54,818.23	39,483	39,033	16,334	4.98	3,280
2010	40,334.56	27,556	27,242	13,496	4.98	2,710

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -1						
2015	4,740.98	2,504	2,475	2,313	4.99	464
2018	46,132.79	15,511	15,334	31,260	4.99	6,265
2019	27,000.00	6,270	6,198	21,072	4.99	4,223
	6,989,374.43	6,193,539	6,122,892	936,376		189,372

CRAIG UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -1						
1979	6,651,762.21	5,848,867	5,404,227	1,314,053	5.90	222,721
1993	51,405.72	42,496	39,265	12,654	5.95	2,127
1995	11,406.65	9,302	8,595	2,926	5.95	492
1997	2,381.71	1,911	1,766	640	5.96	107
2001	15,708.89	12,106	11,186	4,680	5.96	785
2008	24,546.33	16,722	15,451	9,341	5.97	1,565
2010	51,514.68	33,035	30,524	21,506	5.98	3,596
2011	64,354.45	39,742	36,721	28,277	5.98	4,729
2013	127,649.44	71,477	66,043	62,883	5.98	10,516
2014	5,569.68	2,919	2,697	2,928	5.98	490
2017	294,343.33	109,360	101,046	196,240	5.98	32,816
2019	528,000.00	106,229	98,153	435,127	5.99	72,642
	7,828,643.09	6,294,166	5,815,674	2,091,256		352,586

CRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -1						
1979	2,324,374.93	2,043,813	1,964,541	383,078	5.90	64,928
1982	1,187.91	1,035	995	205	5.91	35
1983	11,713.85	10,164	9,770	2,061	5.92	348
1984	653.92	565	543	117	5.92	20
1987	587.02	501	482	111	5.93	19
1991	17,510.64	14,655	14,087	3,599	5.94	606
1993	66,628.91	55,080	52,944	14,352	5.95	2,412
1994	21,765.08	17,875	17,182	4,801	5.95	807

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -1						
1995	17,289.14	14,098	13,551	3,911	5.95	657
1996	1,663.06	1,346	1,294	386	5.95	65
1997	9,196.86	7,379	7,093	2,196	5.96	368
1999	12,988.87	10,230	9,833	3,286	5.96	551
2007	87,909.95	61,352	58,972	29,817	5.97	4,994
2009	52,288.12	34,619	33,276	19,535	5.98	3,267
2011	192,066.73	118,612	114,011	79,976	5.98	13,374
2012	12,280.53	7,256	6,975	5,429	5.98	908
2013	23,520.29	13,170	12,659	11,096	5.98	1,856
2015	89,986.65	43,419	41,735	49,152	5.98	8,219
	2,943,612.46	2,455,169	2,359,942	613,107		103,434

DAVE JOHNSTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1958	956,599.25	941,193	1,005,916	46,343	6.66	6,958
1959	4,076.38	4,004	4,279	205	6.68	31
1964	210,719.81	205,205	219,316	12,475	6.74	1,851
1965	4,084.42	3,970	4,243	250	6.75	37
1966	8,376.23	8,126	8,685	529	6.76	78
1967	7,349.51	7,115	7,604	480	6.77	71
1968	34,799.24	33,616	35,928	2,351	6.78	347
1969	4,991.91	4,811	5,142	349	6.79	51
1970	3,818.33	3,672	3,925	276	6.80	41
1972	5,651.23	5,408	5,780	436	6.82	64
1973	200.05	191	204	16	6.82	2
1974	10,437.76	9,936	10,619	862	6.83	126
1975	329,938.99	313,193	334,730	28,202	6.84	4,123
1976	230,310.92	217,970	232,959	20,383	6.85	2,976
1977	163,407.44	154,202	164,806	14,942	6.85	2,181
1978	19,474.14	18,317	19,577	1,845	6.86	269
1981	333.18	310	331	35	6.88	5
1982	17,631.09	16,349	17,473	1,921	6.88	279
1983	7,704.88	7,115	7,604	871	6.89	126
1989	5,341.15	4,791	5,120	755	6.91	109
1990	166,237.74	148,222	158,415	24,447	6.92	3,533

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1991	4,687.18	4,154	4,440	716	6.92	103
1992	58,157.66	51,201	54,722	9,251	6.92	1,337
1993	43,109.16	37,677	40,268	7,152	6.93	1,032
1994	76,998.57	66,792	71,385	13,313	6.93	1,921
1997	13,997.95	11,829	12,642	2,755	6.94	397
1999	30,891.17	25,555	27,312	6,668	6.95	959
2001	7,381.88	5,959	6,369	1,751	6.95	252
2002	129,073.16	102,746	109,812	32,169	6.95	4,629
2004	9,775.57	7,529	8,047	2,706	6.96	389
2007	56,223.53	40,631	43,425	18,421	6.96	2,647
2014	22,307.49	11,794	12,605	11,933	6.97	1,712
2016	135,042.89	57,991	61,979	86,568	6.98	12,402
2018	36,884.78	10,637	11,368	29,205	6.98	4,184
	2,816,014.64	2,542,211	2,717,032	380,584		55,222

DAVE JOHNSTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1960	373,674.38	366,473	376,013	35,029	6.69	5,236
1961	500,439.40	490,002	502,757	47,726	6.70	7,123
1964	88,977.77	86,649	88,905	8,971	6.74	1,331
1965	861.62	837	859	89	6.75	13
1967	7,349.51	7,115	7,300	784	6.77	116
1968	2,516.58	2,431	2,494	274	6.78	40
1969	2,312.97	2,229	2,287	257	6.79	38
1970	1,469.13	1,413	1,450	166	6.80	24
1972	1,035.99	991	1,017	123	6.82	18
1974	10,437.75	9,936	10,195	1,287	6.83	188
1975	344,324.18	326,848	335,356	43,400	6.84	6,345
1976	236,477.35	223,806	229,632	30,493	6.85	4,452
1977	163,407.44	154,202	158,216	21,532	6.85	3,143
1978	19,474.14	18,317	18,794	2,628	6.86	383
1981	333.18	310	318	48	6.88	7
1982	17,631.09	16,349	16,775	2,620	6.88	381
1983	52,139.92	48,147	49,400	7,954	6.89	1,154
1989	5,341.15	4,791	4,916	960	6.91	139

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1990	167,829.03	149,641	153,536	31,076	6.92	4,491
1991	4,687.18	4,154	4,262	894	6.92	129
1992	138,351.50	121,803	124,974	27,213	6.92	3,933
1993	6,459.83	5,646	5,793	1,313	6.93	189
1994	231,196.73	200,551	205,772	48,545	6.93	7,005
1999	30,891.17	25,555	26,220	7,760	6.95	1,117
2000	24,162.92	19,755	20,269	6,310	6.95	908
2001	15,258.86	12,317	12,638	4,147	6.95	597
2002	129,238.55	102,877	105,555	36,607	6.95	5,267
2004	8,744.92	6,735	6,910	2,709	6.96	389
2008	62,651.87	44,090	45,238	23,679	6.96	3,402
2014	717,203.54	379,180	389,050	399,873	6.97	57,371
2015	54,058.59	26,073	26,752	32,713	6.98	4,687
2018	33,425.56	9,639	9,890	26,878	6.98	3,851
	3,452,363.80	2,868,862	2,943,542	854,059		123,467

DAVE JOHNSTON UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2027
 NET SALVAGE PERCENT.. -10

1964	1,443,955.69	1,406,167	1,523,460	64,891	6.74	9,628
1965	861.63	837	907	41	6.75	6
1967	22,646.62	21,924	23,753	1,159	6.77	171
1968	2,516.59	2,431	2,634	134	6.78	20
1969	200.75	193	209	12	6.79	2
1970	9,626.70	9,257	10,029	560	6.80	82
1973	13,329.83	12,724	13,785	877	6.82	129
1974	1,142.30	1,087	1,178	79	6.83	12
1975	344,324.17	326,848	354,111	24,645	6.84	3,603
1980	70,871.15	66,211	71,734	6,224	6.87	906
1981	333.18	310	336	31	6.88	5
1982	17,631.09	16,349	17,713	1,681	6.88	244
1988	73,820.03	66,582	72,136	9,066	6.91	1,312
1989	5,341.15	4,791	5,191	685	6.91	99
1990	16,307.88	14,541	15,754	2,185	6.92	316
1991	4,687.18	4,154	4,500	655	6.92	95
1992	421,470.74	371,057	402,008	61,610	6.92	8,903

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1993	6,459.82	5,646	6,117	989	6.93	143
1994	289,856.45	251,436	272,409	46,433	6.93	6,700
1996	274,849.38	234,409	253,962	48,373	6.94	6,970
1997	127,456.49	107,703	116,687	23,515	6.94	3,388
1999	201,447.57	166,649	180,550	41,043	6.95	5,905
2001	192,974.57	155,769	168,762	43,510	6.95	6,260
2002	142,283.54	113,261	122,708	33,803	6.95	4,864
2004	17,072.93	13,149	14,246	4,534	6.96	651
2005	12,131.18	9,168	9,933	3,412	6.96	490
2009	150,101.29	102,362	110,900	54,211	6.97	7,778
2010	9,611,444.96	6,327,695	6,855,508	3,717,081	6.97	533,297
2011	895,199.82	565,702	612,889	371,831	6.97	53,347
2012	308,816.52	185,852	201,355	138,344	6.97	19,848
2016	11,165.40	4,795	5,195	7,087	6.98	1,015
2017	31,904.71	11,676	12,650	22,445	6.98	3,216
2018	79,008.87	22,784	24,684	62,225	6.98	8,915
2019	461,000.00	89,204	96,645	410,455	6.98	58,804
	15,262,240.18	10,692,723	11,584,637	5,203,827		747,124

DAVE JOHNSTON UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1972	3,176,404.05	3,039,469	3,273,101	220,944	6.82	32,396
1973	24,766.76	23,642	25,459	1,784	6.82	262
1974	2,669.50	2,541	2,736	200	6.83	29
1975	12,191.40	11,573	12,463	948	6.84	139
1976	3,189.62	3,019	3,251	258	6.85	38
1977	2,525.31	2,383	2,566	212	6.85	31
1978	35,385.17	33,282	35,840	3,083	6.86	449
1981	333.18	310	334	33	6.88	5
1982	17,631.10	16,349	17,606	1,789	6.88	260
1990	41,148.18	36,689	39,509	5,754	6.92	832
1991	149,242.38	132,256	142,422	21,745	6.92	3,142
1992	73,658.63	64,848	69,833	11,192	6.92	1,617
1993	79,952.47	69,878	75,249	12,698	6.93	1,832
1994	51,107.17	44,333	47,741	8,477	6.93	1,223

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1995	885,592.18	762,127	820,709	153,443	6.93	22,142
1997	44,914.87	37,954	40,871	8,535	6.94	1,230
1998	111,695.58	93,452	100,635	22,230	6.94	3,203
1999	30,891.18	25,555	27,519	6,461	6.95	930
2001	25,822.39	20,844	22,446	5,958	6.95	857
2003	176,703.90	138,505	149,151	45,223	6.95	6,507
2005	62,605.94	47,315	50,952	17,915	6.96	2,574
2006	63,026.69	46,643	50,228	19,101	6.96	2,744
2008	268,458.03	188,921	203,443	91,861	6.96	13,198
2009	68,577.19	46,767	50,362	25,073	6.97	3,597
2010	38,500.76	25,347	27,295	15,056	6.97	2,160
2012	7,059,083.23	4,248,305	4,574,855	3,190,136	6.97	457,695
2013	1,628,894.49	925,116	996,226	795,558	6.97	114,140
2016	42,400.79	18,208	19,608	27,033	6.98	3,873
2017	129,873.93	47,530	51,183	91,678	6.98	13,134
2018	119,216.53	34,379	37,022	94,117	6.98	13,484
	14,426,462.60	10,187,540	10,970,616	4,898,493		703,723

DAVE JOHNSTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -10

1971	2,872.71	2,756	2,877	283	6.81	42
1975	74,291.43	70,521	73,622	8,099	6.84	1,184
1990	378,532.88	337,510	352,350	64,036	6.92	9,254
1991	43,614.86	38,651	40,350	7,626	6.92	1,102
1994	31,106.93	26,984	28,170	6,047	6.93	873
1997	4,759.83	4,022	4,199	1,037	6.94	149
2002	13,665.30	10,878	11,356	3,676	6.95	529
2003	35,100.06	27,512	28,722	9,888	6.95	1,423
2004	10,649.47	8,202	8,563	3,152	6.96	453
2006	92,929.90	68,774	71,798	30,425	6.96	4,371
2007	14,996.23	10,837	11,313	5,182	6.96	745
2008	65,923.36	46,392	48,432	24,084	6.96	3,460
2009	61,712.31	42,085	43,935	23,948	6.97	3,436
2010	25,298,253.85	16,655,105	17,387,411	10,440,668	6.97	1,497,944
2012	38,231.09	23,008	24,020	18,035	6.97	2,588

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
2013	34,073.49	19,352	20,203	17,278	6.97	2,479
2014	462,073.17	244,295	255,036	253,244	6.97	36,333
2015	149,486.99	72,098	75,268	89,168	6.98	12,775
2016	646,410.62	277,587	289,792	421,259	6.98	60,352
2017	34,689.99	12,695	13,253	24,906	6.98	3,568
2018	374,796.31	108,082	112,834	299,442	6.98	42,900
2020	318,000.00	23,381	24,409	325,391	6.98	46,618
	28,186,170.78	18,130,727	18,927,915	12,076,873		1,732,578

GADSBY UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -14

1951	621,364.52	601,698	700,066	8,289	10.60	782
1953	705.56	680	791	13	10.71	1
1955	16,105.05	15,450	17,976	384	10.81	36
1958	5,105.66	4,860	5,655	166	10.96	15
1959	8,383.19	7,958	9,259	298	11.00	27
1970	15,650.60	14,341	16,686	1,156	11.38	102
1971	551.45	503	585	43	11.40	4
1973	13,135.19	11,894	13,838	1,136	11.45	99
1975	10,518.61	9,443	10,987	1,004	11.49	87
1976	2,503.54	2,236	2,602	252	11.52	22
1979	80,710.69	71,034	82,647	9,363	11.57	809
1980	56,122.31	49,122	57,153	6,827	11.59	589
1981	19,896.39	17,314	20,145	2,537	11.61	219
1982	18,536.62	16,037	18,659	2,473	11.62	213
1983	1,842.27	1,584	1,843	257	11.64	22
1985	725.64	615	716	112	11.67	10
1986	23,026.59	19,391	22,561	3,689	11.68	316
1994	258,106.02	201,687	234,660	59,581	11.78	5,058
1995	34,034.09	26,277	30,573	8,226	11.79	698
1996	36,371.99	27,720	32,252	9,212	11.80	781
1999	32,567.43	23,728	27,607	9,520	11.83	805

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
2004	44,395.66	29,197	33,970	16,641	11.86	1,403
2009	49,256.10	27,386	31,863	24,289	11.89	2,043
2012	18,654.91	8,783	10,219	11,048	11.91	928
	1,368,270.08	1,188,938	1,383,311	176,517		15,069
GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1952	811,293.19	783,896	912,198	12,677	10.65	1,190
1957	2,628.66	2,509	2,920	77	10.91	7
1958	4,937.18	4,699	5,468	160	10.96	15
1959	5,119.80	4,860	5,655	181	11.00	16
1964	14,033.58	13,130	15,279	719	11.19	64
1969	1,730.70	1,592	1,853	120	11.35	11
1970	2,531.59	2,320	2,700	186	11.38	16
1974	2,674.58	2,412	2,807	242	11.47	21
1976	1,210.48	1,081	1,258	122	11.52	11
1978	4,524.52	4,003	4,658	500	11.55	43
1979	68,359.16	60,163	70,010	7,919	11.57	684
1980	19,235.92	16,837	19,593	2,336	11.59	202
1981	7,313.89	6,365	7,407	931	11.61	80
1983	2,341.36	2,013	2,342	327	11.64	28
1994	309,872.14	242,138	281,769	71,485	11.78	6,068
2004	43,216.83	28,421	33,073	16,194	11.86	1,365
2010	28,351.57	15,027	17,486	14,834	11.90	1,247
2012	18,649.32	8,781	10,218	11,042	11.91	927
2018	46,993.90	9,220	10,729	42,844	11.93	3,591
	1,395,018.37	1,209,467	1,407,423	182,898		15,586

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -14						
1955	724,622.75	695,138	784,706	41,364	10.81	3,826
1956	537.99	515	581	32	10.86	3
1957	1,195.87	1,141	1,288	75	10.91	7
1958	10,089.77	9,603	10,840	662	10.96	60
1959	7,493.87	7,114	8,031	512	11.00	47
1973	13,894.64	12,581	14,202	1,638	11.45	143
1976	1,691.49	1,511	1,706	223	11.52	19
1977	2,097.62	1,865	2,105	286	11.54	25
1978	1,999.16	1,769	1,997	282	11.55	24
1979	96,755.36	85,155	96,127	14,174	11.57	1,225
1980	60,586.23	53,029	59,862	9,207	11.59	794
1981	8,567.94	7,456	8,417	1,351	11.61	116
1983	2,750.13	2,364	2,669	467	11.64	40
1990	26,699.50	21,747	24,549	5,888	11.74	502
1992	462,528.84	369,462	417,067	110,216	11.76	9,372
1993	62,775.53	49,618	56,011	15,553	11.77	1,321
1994	7,973.79	6,231	7,034	2,056	11.78	175
1996	171,400.64	130,631	147,463	47,934	11.80	4,062
1998	14,716.57	10,898	12,302	4,475	11.82	379
2011	717,900.75	360,533	406,987	411,419	11.90	34,573
2012	18,649.33	8,781	9,912	11,348	11.91	953
2014	55,791.12	22,264	25,133	38,469	11.92	3,227
2018	40,272.08	7,901	8,919	36,991	11.93	3,101
	2,510,990.97	1,867,307	2,107,909	754,621		63,994

GADSBY COMMON

INTERIM SURVIVOR CURVE.. IOWA 80-R2.5

PROBABLE RETIREMENT YEAR.. 12-2032

NET SALVAGE PERCENT.. -13

1955	36,641.18	34,842	37,359	4,045	10.81	374
1966	13,435.50	12,379	13,273	1,909	11.26	170
1971	17,525.14	15,859	17,005	2,799	11.40	246
1979	31,036.81	27,076	29,032	6,039	11.57	522
1980	83,031.82	72,038	77,242	16,583	11.59	1,431
1987	15,542.89	12,873	13,803	3,760	11.70	321
1991	18,836.94	15,066	16,154	5,131	11.75	437
1992	63,779.85	50,500	54,148	17,923	11.76	1,524

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -13						
1994	230,321.49	178,397	191,286	68,978	11.78	5,856
1996	279,103.66	210,849	226,082	89,305	11.80	7,568
1997	5,139.52	3,829	4,106	1,702	11.81	144
1998	76,010.28	55,793	59,824	26,068	11.82	2,205
1999	60,510.48	43,700	46,857	21,520	11.83	1,819
2004	52,918.98	34,497	36,989	22,809	11.86	1,923
2005	49,307.15	31,286	33,546	22,171	11.87	1,868
2008	4,035.59	2,318	2,485	2,075	11.89	175
2009	30,421.52	16,766	17,977	16,399	11.89	1,379
2010	1,616,077.30	849,040	910,380	915,787	11.90	76,957
2012	21,172.73	9,881	10,595	13,330	11.91	1,119
2013	200,147.67	86,744	93,011	133,156	11.91	11,180
2014	155,686.95	61,583	66,032	109,894	11.92	9,219
2018	85,999.13	16,725	17,933	79,246	11.93	6,643
	3,146,682.58	1,842,041	1,975,122	1,580,629		133,080

HAYDEN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -13

1965	627,422.01	670,730	531,979	177,008	2.96	59,800
1980	2,873.25	3,017	2,393	854	2.98	287
1982	91,731.46	95,975	76,121	27,535	2.98	9,240
1983	11,456.93	11,964	9,489	3,457	2.98	1,160
1985	1,213.98	1,263	1,002	370	2.98	124
1987	1,204.85	1,248	990	372	2.98	125
1990	11,197.08	11,499	9,120	3,532	2.99	1,181
1991	16,327.28	16,717	13,259	5,191	2.99	1,736
1993	66,260.10	67,396	53,454	21,420	2.99	7,164
1997	6,696.58	6,701	5,315	2,252	2.99	753
1998	90,004.05	89,613	71,075	30,629	2.99	10,244
1999	9,584.95	9,492	7,528	3,303	2.99	1,105
2009	35,239.84	31,559	25,031	14,790	2.99	4,946

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -13						
2012	14,978.03	12,491	9,907	7,018	3.00	2,339
2014	9,035.62	6,972	5,530	4,681	3.00	1,560
2018	18,233.52	9,345	7,412	13,192	3.00	4,397
	1,013,459.53	1,045,982	829,604	315,605		106,161

HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -13						
1976	1,158,447.14	1,223,761	977,857	331,188	2.97	111,511
1979	228.78	241	193	66	2.98	22
1982	81,721.53	85,502	68,321	24,024	2.98	8,062
1987	619.81	642	513	187	2.98	63
1989	3,133.64	3,228	2,579	962	2.98	323
1991	2,239.42	2,293	1,832	698	2.99	233
1993	35,174.11	35,777	28,588	11,159	2.99	3,732
1999	11,552.34	11,440	9,141	3,913	2.99	1,309
2008	11,136.49	10,139	8,102	4,483	2.99	1,499
2009	5,840.39	5,230	4,179	2,421	2.99	810
2010	7,223.99	6,344	5,069	3,094	2.99	1,035
2018	51,359.56	26,322	21,033	37,003	3.00	12,334
	1,368,677.20	1,410,919	1,127,408	419,197		140,933

HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -13						
1965	82,563.01	88,262	73,137	20,159	2.96	6,810
1976	54,686.23	57,769	47,869	13,926	2.97	4,689
1982	18,948.98	19,825	16,428	4,985	2.98	1,673
1986	447.83	465	385	121	2.98	41
1988	711.40	735	609	195	2.98	65
1989	427.36	440	365	118	2.98	40
1990	31,619.85	32,471	26,907	8,824	2.99	2,951
1991	2,971.31	3,042	2,521	837	2.99	280

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -13						
1993	8,016.61	8,154	6,757	2,302	2.99	770
1999	3,534.18	3,500	2,900	1,093	2.99	366
2018	3,514.80	1,801	1,492	2,479	3.00	826
	207,441.56	216,464	179,369	55,040		18,511

HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1978	23,916,153.43	21,413,797	17,373,736	8,694,871	8.76	992,565
1984	48,210.39	41,982	34,061	18,488	8.81	2,099
1987	158,794.00	135,876	110,241	62,845	8.84	7,109
1989	51,348.37	43,363	35,182	20,788	8.85	2,349
1997	54,584.32	42,866	34,779	24,718	8.90	2,777
2001	237,699.32	176,735	143,391	115,701	8.91	12,986
2003	76,431.76	54,849	44,501	38,810	8.92	4,351
2004	88,407.45	62,148	50,423	45,941	8.93	5,145
2005	78,802.15	54,173	43,952	41,942	8.93	4,697
2007	57,644.90	37,575	30,486	32,347	8.94	3,618
2008	19,991.40	12,632	10,249	11,542	8.94	1,291
2009	19,363.18	11,806	9,579	11,527	8.94	1,289
2010	1,578,183.92	923,328	749,127	971,093	8.95	108,502
2011	57,018.92	31,821	25,817	36,333	8.95	4,060
2012	12,732.08	6,723	5,455	8,423	8.95	941
2014	7,196,598.90	3,277,346	2,659,021	5,185,271	8.96	578,713
2018	677,186.56	160,522	130,237	607,896	8.96	67,846
	34,329,151.05	26,487,542	21,490,237	15,928,538		1,800,338

HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1980	13,897,226.29	12,337,876	10,494,816	4,653,160	8.78	529,973
1986	8,937.55	7,695	6,546	3,196	8.83	362
1987	15,801.90	13,521	11,501	5,723	8.84	647

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1989	6,232.21	5,263	4,477	2,316	8.85	262
1991	29,838.98	24,830	21,121	11,404	8.86	1,287
1995	16,273.59	13,063	11,112	6,627	8.89	745
1997	133,206.22	104,610	88,983	56,212	8.90	6,316
2002	77,790.73	56,851	48,358	36,433	8.92	4,084
2004	51,148.63	35,956	30,585	25,167	8.93	2,818
2005	78,423.02	53,912	45,859	39,623	8.93	4,437
2006	207,459.48	139,127	118,344	107,787	8.93	12,070
2007	35,369.73	23,055	19,611	18,942	8.94	2,119
2008	114,386.86	72,277	61,480	63,202	8.94	7,070
2009	53,480.08	32,609	27,738	30,555	8.94	3,418
2011	1,314,518.50	733,606	624,018	808,807	8.95	90,369
2013	68,560.26	33,898	28,834	45,896	8.95	5,128
2015	394,617.00	162,680	138,378	291,754	8.96	32,562
2018	12,494.87	2,962	2,520	11,100	8.96	1,239
2019	290,000.00	45,028	38,302	277,798	8.97	30,970
	16,805,765.90	13,898,819	11,822,582	6,495,703		735,876

HUNTER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1983	50,466,684.39	44,167,024	38,041,773	16,966,913	8.81	1,925,870
1986	54,524.16	46,942	40,432	18,999	8.83	2,152
2002	201,150.69	147,006	126,619	92,636	8.92	10,385
2005	20,151.70	13,853	11,932	10,034	8.93	1,124
2007	343,400.05	223,843	192,800	181,506	8.94	20,303
2008	7,115.66	4,496	3,872	3,884	8.94	434
2009	236,168.93	144,000	124,030	133,395	8.94	14,921
2010	119,185.59	69,730	60,060	69,853	8.95	7,805
2012	1,267,816.10	669,471	576,626	805,293	8.95	89,977
2014	227,767.57	103,726	89,341	158,926	8.96	17,737
2016	1,006,375.74	364,560	314,001	782,948	8.96	87,383
2017	226,127.59	68,807	59,265	187,214	8.96	20,894
2018	69,430.61	16,458	14,176	61,504	8.96	6,864
	54,245,898.78	46,039,916	39,654,925	19,473,104		2,205,849

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1979	649.42	579	447	261	8.77	30
1980	32,393.98	28,759	22,213	13,097	8.78	1,492
1981	832.90	736	568	339	8.79	39
1983	17,764.59	15,547	12,008	7,355	8.81	835
2018	49,640.31	11,767	9,089	45,019	8.96	5,024
	101,281.20	57,388	44,325	66,071		7,420
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -9						
1987	2,040.86	1,746	1,302	923	8.84	104
1991	29,197.79	24,296	18,115	13,710	8.86	1,547
1992	25,159.54	20,765	15,482	11,942	8.87	1,346
1994	46,881.60	38,009	28,340	22,761	8.88	2,563
1996	48,239.93	38,321	28,572	24,009	8.89	2,701
1997	24,106.07	18,931	14,115	12,161	8.90	1,366
2000	11,836.86	8,937	6,663	6,239	8.91	700
2002	45,736.67	33,425	24,922	24,931	8.92	2,795
2003	21,740.75	15,602	11,633	12,065	8.92	1,353
2004	343,112.91	241,199	179,838	194,155	8.93	21,742
2005	124,246.53	85,414	63,685	71,744	8.93	8,034
2006	212,102.92	142,241	106,055	125,137	8.93	14,013
2007	130,133.91	84,827	63,247	78,599	8.94	8,792
2008	84,448.16	53,360	39,785	52,263	8.94	5,846
2009	63,797.72	38,900	29,004	40,536	8.94	4,534
2010	96,488.52	56,451	42,090	63,083	8.95	7,048
2011	30,561.27	17,056	12,717	20,595	8.95	2,301
2012	20,442.00	10,794	8,048	14,234	8.95	1,590
2014	72,632.49	33,077	24,662	54,507	8.96	6,083
2018	269,449.15	63,871	47,622	246,077	8.96	27,464
2019	318,000.00	49,376	36,815	309,805	8.97	34,538
2020	136,000.00	7,679	5,725	142,515	8.97	15,888
	2,156,355.65	1,084,277	808,437	1,541,991		172,348

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -13						
1977	15,015,606.75	13,992,870	11,207,203	5,760,432	8.75	658,335
1980	73,158.08	67,333	53,929	28,740	8.78	3,273
1981	2,687.87	2,463	1,973	1,065	8.79	121
1983	23,982.36	21,759	17,427	9,673	8.81	1,098
1986	45,061.92	40,220	32,213	18,707	8.83	2,119
1987	192,209.45	170,504	136,560	80,636	8.84	9,122
1989	48,970.99	42,873	34,338	20,999	8.85	2,373
1990	79,941.34	69,480	55,648	34,686	8.86	3,915
1991	17,220.62	14,856	11,899	7,561	8.86	853
1994	130,227.91	109,456	87,666	59,492	8.88	6,700
1996	43,894.60	36,149	28,953	20,648	8.89	2,323
1997	105,753.46	86,098	68,958	50,544	8.90	5,679
2001	192,479.99	148,365	118,829	98,674	8.91	11,075
2002	42,737.95	32,380	25,934	22,360	8.92	2,507
2004	206,856.21	150,751	120,740	113,008	8.93	12,655
2005	632,220.29	450,571	360,872	353,537	8.93	39,590
2006	134,264.36	93,345	74,762	76,957	8.93	8,618
2008	127,062.86	83,232	66,662	76,919	8.94	8,604
2009	100,001.35	63,212	50,628	62,374	8.94	6,977
2010	813,788.37	493,585	395,323	524,258	8.95	58,576
2011	945,973.78	547,303	438,347	630,603	8.95	70,458
2013	11,310.00	5,797	4,643	8,137	8.95	909
2014	857,184.14	404,689	324,124	644,494	8.96	71,930
2018	553,961.14	136,131	109,030	516,946	8.96	57,695
2019	326,000.00	52,476	42,029	326,351	8.97	36,382
	20,722,555.79	17,315,898	13,868,691	9,547,797		1,081,887

HUNTINGTON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -13

1974	7,543,633.07	7,107,907	5,851,867	2,672,438	8.71	306,824
1979	5,914.40	5,467	4,501	2,182	8.77	249
1980	69,898.92	64,333	52,965	26,021	8.78	2,964
1982	33,172.12	30,249	24,904	12,581	8.80	1,430
1984	6,883.94	6,215	5,117	2,662	8.81	302
1987	341,508.96	302,943	249,410	136,495	8.84	15,441

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -13						
1988	165,619.05	146,005	120,204	66,945	8.84	7,573
1989	29,273.33	25,628	21,099	11,980	8.85	1,354
1990	214,029.00	186,021	153,149	88,704	8.86	10,012
1991	22,456.48	19,372	15,949	9,427	8.86	1,064
1992	25,221.00	21,580	17,767	10,733	8.87	1,210
1993	179,756.30	152,457	125,516	77,608	8.88	8,740
1994	109,082.12	91,683	75,482	47,781	8.88	5,381
1997	86,630.06	70,529	58,066	39,826	8.90	4,475
2003	739,844.42	550,413	453,149	382,875	8.92	42,923
2004	140,038.32	102,056	84,022	74,222	8.93	8,312
2006	12,678,584.35	8,814,564	7,256,941	7,069,860	8.93	791,698
2007	102,149.07	69,029	56,831	58,598	8.94	6,555
2008	130,742.69	85,643	70,509	77,230	8.94	8,639
2009	95,270.31	60,221	49,579	58,076	8.94	6,496
2010	641,145.28	388,872	320,154	404,340	8.95	45,178
2011	48,348.40	27,972	23,029	31,605	8.95	3,531
2013	60,545.39	31,034	25,550	42,866	8.95	4,789
2014	135,626.64	64,031	52,716	100,542	8.96	11,221
2018	37,368.48	9,183	7,560	34,666	8.96	3,869
2020	678,000.00	39,686	32,673	733,467	8.97	81,769
	24,320,742.10	18,473,093	15,208,709	12,273,730		1,381,999

HUNTINGTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -13

1974	9,866.90	9,297	6,945	4,205	8.71	483
1981	2,463.92	2,257	1,686	1,098	8.79	125
1982	20,006.51	18,244	13,628	8,979	8.80	1,020
1984	34,044.34	30,734	22,958	15,512	8.81	1,761
1985	20,361.37	18,280	13,655	9,353	8.82	1,060
1987	3,667.89	3,254	2,431	1,714	8.84	194
1989	6,267.63	5,487	4,099	2,984	8.85	337
1990	43,675.51	37,960	28,356	20,997	8.86	2,370
1992	50,161.27	42,919	32,061	24,622	8.87	2,776
1994	216,775.45	182,198	136,102	108,854	8.88	12,258
1997	1,983.09	1,615	1,206	1,034	8.90	116

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -13						
1998	2,095.65	1,686	1,259	1,109	8.90	125
1999	151,122.43	119,948	89,601	81,167	8.91	9,110
2002	102,446.90	77,618	57,981	57,784	8.92	6,478
2004	72,461.29	52,808	39,448	42,434	8.93	4,752
2005	55,109.80	39,276	29,339	32,935	8.93	3,688
2006	35,354.57	24,580	18,361	21,589	8.93	2,418
2010	1,902,374.48	1,153,842	861,923	1,287,760	8.95	143,884
2011	482,853.91	279,360	208,683	336,942	8.95	37,647
2012	148,863.03	81,492	60,875	107,340	8.95	11,993
2015	203,344.38	86,905	64,918	164,861	8.96	18,400
2016	111,486.65	41,868	31,276	94,704	8.96	10,570
2018	270,421.81	66,454	49,641	255,935	8.96	28,564
2019	593,000.00	95,454	71,304	598,786	8.97	66,754
2020	168,000.00	9,834	7,346	182,494	8.97	20,345
	4,708,208.78	2,483,370	1,855,084	3,465,192		387,228

JIM BRIDGER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1974	9,259,262.41	9,632,851	7,180,035	3,097,747	2.97	1,043,012
1977	642.17	665	496	217	2.97	73
1978	6,043.59	6,252	4,660	2,048	2.98	687
1979	4,100.15	4,235	3,157	1,395	2.98	468
1990	5,906.70	5,958	4,441	2,116	2.99	708
1994	4,823.53	4,802	3,579	1,775	2.99	594
1995	4,708.48	4,669	3,480	1,746	2.99	584
1997	15,893.99	15,622	11,644	5,998	2.99	2,006
2005	31,270.20	29,051	21,654	13,056	2.99	4,367
2006	361,307.23	331,974	247,443	153,608	2.99	51,374
2007	44,514.86	40,392	30,107	19,305	2.99	6,457
2010	646,455.58	557,692	415,687	301,879	2.99	100,963
2011	52,859.62	44,560	33,214	25,461	2.99	8,515

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -11						
2014	203,321.11	154,117	114,874	110,812	3.00	36,937
2018	147,940.96	74,479	55,514	108,700	3.00	36,233
2019	185,000.00	68,145	50,793	154,557	3.00	51,519
	10,974,050.58	10,975,464	8,180,778	4,000,419		1,344,497
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
1975	7,942,601.60	7,916,409	6,675,664	2,140,624	4.92	435,086
1977	641.18	636	536	175	4.93	35
1978	6,043.59	5,983	5,045	1,663	4.93	337
1979	4,100.15	4,049	3,414	1,137	4.93	231
1980	202.12	199	168	57	4.94	12
1982	5,455.64	5,344	4,506	1,549	4.94	314
1984	308.60	300	253	90	4.95	18
1989	14,570.97	13,920	11,738	4,435	4.96	894
1990	32,507.37	30,920	26,074	10,009	4.96	2,018
1994	4,823.53	4,493	3,789	1,565	4.97	315
1995	4,708.49	4,359	3,676	1,551	4.97	312
2005	318,234.74	266,541	224,766	128,475	4.98	25,798
2006	45,109.92	37,165	31,340	18,732	4.98	3,761
2007	9,805.03	7,928	6,685	4,198	4.98	843
2009	156,889.10	121,201	102,205	71,942	4.98	14,446
2010	27,144.10	20,380	17,186	12,944	4.98	2,599
2011	50,002.69	36,322	30,629	24,874	4.98	4,995
2013	57,977.53	38,520	32,483	31,872	4.99	6,387
2014	122,594.64	76,775	64,742	71,338	4.99	14,296
2017	222,533.68	101,488	85,582	161,431	4.99	32,351
2018	31,415.08	11,608	9,789	25,082	4.99	5,026
	9,057,669.75	8,704,540	7,340,271	2,713,743		550,074

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
1976	6,389,202.58	6,354,800	5,130,874	1,961,141	4.92	398,606
1977	641.18	636	514	198	4.93	40
1978	6,043.59	5,983	4,831	1,878	4.93	381
1979	4,100.15	4,049	3,269	1,282	4.93	260
1980	202.12	199	161	64	4.94	13
1990	5,906.69	5,618	4,536	2,020	4.96	407
1994	4,823.53	4,493	3,628	1,726	4.97	347
1995	4,708.50	4,359	3,519	1,707	4.97	343
2001	25,010.58	22,044	17,798	9,963	4.98	2,001
2003	37,672.34	32,453	26,203	15,614	4.98	3,135
2004	21,625.84	18,384	14,843	9,161	4.98	1,840
2005	23,665.08	19,821	16,004	10,265	4.98	2,061
2007	310,980.71	251,456	203,026	142,163	4.98	28,547
2008	82,789.68	65,534	52,912	38,984	4.98	7,828
2010	98,957.47	74,299	59,989	49,854	4.98	10,011
2011	580,028.60	421,330	340,182	303,649	4.98	60,974
2015	145,559.62	84,492	68,219	93,352	4.99	18,708
2016	17,150.74	8,996	7,263	11,774	4.99	2,360
2019	964,000.00	246,045	198,657	871,383	4.99	174,626
	8,723,069.00	7,624,991	6,156,428	3,526,179		712,488

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1979	15,369,784.33	15,178,862	12,644,811	4,415,649	4.93	895,669
1980	202.12	199	166	59	4.94	12
1982	5,455.64	5,344	4,452	1,604	4.94	325
1984	308.60	300	250	93	4.95	19
1990	5,906.69	5,618	4,680	1,876	4.96	378
1994	4,823.53	4,493	3,743	1,611	4.97	324
1995	29,801.08	27,588	22,982	10,097	4.97	2,032
2003	43,687.98	37,635	31,352	17,142	4.98	3,442
2004	226,468.52	192,524	160,383	90,997	4.98	18,272
2005	15,350.18	12,857	10,711	6,328	4.98	1,271
2007	32,127.49	25,978	21,641	14,020	4.98	2,815
2008	151,162.84	119,657	99,681	68,110	4.98	13,677

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
2009	79,829.51	61,670	51,374	37,236	4.98	7,477
2010	13,928.85	10,458	8,712	6,749	4.98	1,355
2012	488,921.76	340,910	283,996	258,707	4.99	51,845
2016	161,513.12	84,713	70,571	108,709	4.99	21,785
2020	417,000.00	42,154	35,117	427,753	4.99	85,722
	17,046,272.24	16,150,960	13,454,621	5,466,741		1,106,420

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -11

1974	1,177,252.99	1,175,697	923,537	383,214	4.92	77,889
1975	519,829.99	518,116	406,992	170,019	4.92	34,557
1976	7,206,624.95	7,167,821	5,630,489	2,368,864	4.92	481,476
1977	587.75	583	458	194	4.93	39
1978	453.39	449	353	151	4.93	31
1979	866,550.37	855,786	672,240	289,631	4.93	58,749
1981	9,491.49	9,323	7,323	3,212	4.94	650
1982	27,727.37	27,159	21,334	9,443	4.94	1,912
1984	52,629.76	51,228	40,241	18,178	4.95	3,672
1986	8,829.43	8,537	6,706	3,095	4.95	625
1989	18,279.05	17,463	13,718	6,572	4.96	1,325
1994	2,411.78	2,246	1,764	913	4.97	184
1996	13,837.60	12,726	9,997	5,363	4.97	1,079
1999	26,074.80	23,434	18,408	10,535	4.97	2,120
2003	20,114.95	17,328	13,612	8,716	4.98	1,750
2004	13,277.55	11,287	8,866	5,872	4.98	1,179
2005	554,788.45	464,670	365,009	250,806	4.98	50,363
2006	204,199.90	168,238	132,155	94,507	4.98	18,977
2007	649,182.40	524,923	412,339	308,253	4.98	61,898
2008	505,074.99	399,804	314,055	246,578	4.98	49,514
2009	284,344.16	219,663	172,550	143,072	4.98	28,729
2010	160,931.57	120,830	94,915	83,719	4.98	16,811
2011	199,519.40	144,930	113,846	107,621	4.98	21,611
2012	28,528.87	19,892	15,626	16,041	4.99	3,215
2013	491,392.67	326,477	256,455	288,991	4.99	57,914
2014	147,067.20	92,101	72,347	90,897	4.99	18,216

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
2015	14,656.30	8,507	6,682	9,586	4.99	1,921
2017	2,584,429.86	1,178,641	925,850	1,942,867	4.99	389,352
2018	507,043.15	187,356	147,172	415,645	4.99	83,296
2019	513,000.00	130,935	102,852	466,578	4.99	93,503
2020	916,000.00	92,596	72,736	944,024	4.99	189,183
	17,724,132.14	13,978,746	10,980,629	8,693,158		1,751,740

NAUGHTON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -20

1963	1,352,225.65	1,486,707	953,457	669,214	4.86	137,698
1972	12,990.60	14,081	9,030	6,558	4.91	1,336
1975	17,913.94	19,303	12,379	9,117	4.92	1,853
1978	361,897.16	387,314	248,393	185,884	4.93	37,705
1979	148,018.87	158,033	101,350	76,273	4.93	15,471
1981	4,588.68	4,873	3,125	2,381	4.94	482
1982	6,180.52	6,545	4,197	3,219	4.94	652
1983	34,203.88	36,114	23,161	17,884	4.94	3,620
1985	15,864.59	16,639	10,671	8,367	4.95	1,690
1986	70,717.16	73,916	47,404	37,457	4.95	7,567
1987	8,772.41	9,135	5,858	4,668	4.95	943
1990	82,173.20	84,497	54,190	44,418	4.96	8,955
1991	61,429.93	62,876	40,324	33,392	4.96	6,732
1992	70,643.58	71,945	46,140	38,632	4.96	7,789
1993	38,370.12	38,871	24,929	21,115	4.96	4,257
1995	79,416.54	79,480	50,972	44,328	4.97	8,919
1997	49,083.21	48,456	31,076	27,824	4.97	5,598
1998	38,332.70	37,554	24,084	21,915	4.97	4,409
1999	59,647.46	57,952	37,166	34,411	4.97	6,924
2000	185,714.91	178,819	114,680	108,177	4.97	21,766
2001	343,876.49	327,662	210,137	202,515	4.98	40,666
2002	60,664.27	57,178	36,669	36,128	4.98	7,255
2003	65,755.05	61,237	39,273	39,633	4.98	7,958
2004	332,866.96	305,919	196,192	203,248	4.98	40,813
2006	364,064.24	324,268	207,960	228,917	4.98	45,967
2007	97,527.65	85,254	54,675	62,358	4.98	12,522

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -20						
2009	20,627.93	17,228	11,049	13,705	4.98	2,752
2012	15,854,173.03	11,950,939	7,664,393	11,360,615	4.99	2,276,676
2014	261,921.98	177,329	113,725	200,581	4.99	40,197
2017	540,431.47	266,450	170,880	477,638	4.99	95,719
	20,640,094.18	16,446,574	10,547,539	14,220,574		2,854,891
NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -20						
1968	1,622,818.61	1,771,222	1,132,817	814,566	4.89	166,578
1976	278,915.30	299,906	191,810	142,888	4.92	29,042
1979	136,870.09	146,130	93,460	70,784	4.93	14,358
1980	3,038.69	3,235	2,069	1,577	4.94	319
1981	4,387.36	4,659	2,980	2,285	4.94	463
1982	26,462.66	28,022	17,922	13,833	4.94	2,800
1988	7,924.61	8,221	5,258	4,252	4.95	859
1989	3,277.84	3,385	2,165	1,768	4.96	356
1990	71,289.17	73,305	46,884	38,663	4.96	7,795
1992	47,535.68	48,412	30,963	26,080	4.96	5,258
1993	18,935.21	19,183	12,269	10,453	4.96	2,107
1995	76,704.51	76,766	49,097	42,948	4.97	8,641
2001	101,191.49	96,420	61,667	59,763	4.98	12,001
2002	101,006.31	95,201	60,887	60,320	4.98	12,112
2003	453,087.49	421,959	269,871	273,834	4.98	54,987
2004	172,197.41	158,257	101,216	105,421	4.98	21,169
2005	40,603.80	36,766	23,514	25,210	4.98	5,062
2006	1,229,983.78	1,095,532	700,667	775,314	4.98	155,686
2009	32,424.70	27,080	17,319	21,590	4.98	4,335
2010	98,121.65	79,645	50,938	66,808	4.98	13,415
2011	23,833,701.00	18,716,415	11,970,417	16,630,025	4.98	3,339,362
2014	106,208.17	71,906	45,989	81,461	4.99	16,325
2015	146,309.33	91,813	58,721	116,851	4.99	23,417
2016	1,437,699.09	815,210	521,382	1,203,857	4.99	241,254
2018	28,302.16	11,306	7,231	26,732	4.99	5,357
	30,078,996.11	24,199,956	15,477,513	20,617,282		4,143,058

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -20						
1971	3,837,875.92	3,876,777	3,249,030	1,356,421	8.68	156,270
1975	6,924.26	6,903	5,785	2,524	8.73	289
1979	131,483.34	129,072	108,172	49,608	8.77	5,657
1980	3,400.33	3,323	2,785	1,295	8.78	147
1981	3,491,892.26	3,397,471	2,847,336	1,342,935	8.79	152,780
1982	47,143.06	45,652	38,260	18,312	8.80	2,081
1983	14,720.91	14,183	11,886	5,779	8.81	656
1984	13,727.99	13,161	11,030	5,444	8.81	618
1986	25,568.83	24,235	20,311	10,372	8.83	1,175
1987	10,219.11	9,627	8,068	4,195	8.84	475
1988	91,422.28	85,588	71,729	37,978	8.84	4,296
1990	119,264.32	110,079	92,254	50,863	8.86	5,741
1991	1,291.83	1,183	991	559	8.86	63
1993	33,868.59	30,504	25,565	15,078	8.88	1,698
1996	74,176.93	64,872	54,368	34,645	8.89	3,897
1999	44,133.59	37,199	31,176	21,785	8.91	2,445
2001	52,883.62	43,288	36,279	27,182	8.91	3,051
2003	160,270.61	126,621	106,118	86,207	8.92	9,664
2004	163,722.26	126,707	106,190	90,277	8.93	10,109
2005	97,351.51	73,678	61,748	55,074	8.93	6,167
2006	571,844.58	422,193	353,829	332,384	8.93	37,221
2007	280,643.34	201,396	168,785	167,987	8.94	18,790
2008	57,538.45	40,025	33,544	35,502	8.94	3,971
2009	475,386.85	319,112	267,440	303,024	8.94	33,895
2011	528,312.17	324,595	272,035	361,940	8.95	40,440
2014	82,361.78	41,293	34,607	64,227	8.96	7,168
2015	926,020.48	420,276	352,223	759,002	8.96	84,710
	11,343,449.20	9,989,013	8,371,544	5,240,595		593,474

NAUGHTON COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -20

1963	47,075.63	48,579	38,746	17,744	8.54	2,078
1966	17,436.50	17,861	14,246	6,678	8.60	777
1968	387.41	395	315	150	8.63	17

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -20						
1971	27,214.38	27,490	21,926	10,731	8.68	1,236
1974	620.34	621	495	249	8.71	29
1980	4,184.35	4,090	3,262	1,759	8.78	200
1982	126,324.39	122,330	97,570	54,019	8.80	6,139
1984	1,273.35	1,221	974	554	8.81	63
1985	244,989.86	233,573	186,297	107,691	8.82	12,210
1986	4,692.72	4,448	3,548	2,084	8.83	236
1987	76,375.12	71,947	57,385	34,265	8.84	3,876
1988	188,776.89	176,729	140,959	85,574	8.84	9,680
1990	7,936.64	7,325	5,842	3,682	8.86	416
1992	66,544.49	60,464	48,226	31,627	8.87	3,566
1996	18,762.89	16,409	13,088	9,428	8.89	1,061
1997	87,270.83	75,452	60,180	44,545	8.90	5,005
2003	83,910.54	66,293	52,875	47,818	8.92	5,361
2004	71,239.92	55,134	43,975	41,513	8.93	4,649
2005	459,072.08	347,439	277,116	273,770	8.93	30,657
2006	80,954.11	59,768	47,671	49,474	8.93	5,540
2007	150,295.92	107,856	86,026	94,329	8.94	10,551
2008	97,304.33	67,688	53,988	62,777	8.94	7,022
2009	231,975.84	155,718	124,200	154,171	8.94	17,245
2010	702,477.23	452,466	360,885	482,087	8.95	53,864
2011	2,843.88	1,747	1,393	2,019	8.95	226
2012	110,522.61	64,251	51,246	81,381	8.95	9,093
2013	93,604.41	50,951	40,638	71,687	8.95	8,010
2014	169,651.67	85,057	67,841	135,741	8.96	15,150
2016	310,709.47	123,913	98,833	274,019	8.96	30,582
2018	162,962.72	42,527	33,919	161,636	8.96	18,040
2019	292,000.00	49,914	39,811	310,589	8.97	34,625
2020	40,000.00	2,486	1,983	46,017	8.97	5,130
	3,979,390.52	2,602,142	2,075,460	2,699,808		302,334

WYODAK PLANT

INTERIM SURVIVOR CURVE.. IOWA 80-R2.5

PROBABLE RETIREMENT YEAR.. 12-2029

NET SALVAGE PERCENT.. -7

1978	18,068,570.70	15,881,204	15,844,905	3,488,465	8.76	398,227
1990	491,962.88	404,881	403,956	122,445	8.86	13,820

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -7						
1991	50,809.65	41,504	41,409	12,957	8.86	1,462
1992	25,617.43	20,755	20,708	6,703	8.87	756
2001	25,907.63	18,909	18,866	8,855	8.91	994
2002	27,709.13	19,879	19,834	9,815	8.92	1,100
2003	25,663.55	18,079	18,038	9,422	8.92	1,056
2005	17,420.75	11,756	11,729	6,911	8.93	774
2006	126,720.20	83,422	83,231	52,359	8.93	5,863
2007	327,325.86	209,450	208,971	141,267	8.94	15,802
2008	31,010.17	19,235	19,191	13,990	8.94	1,565
2009	62,721.51	37,542	37,456	29,656	8.94	3,317
2011	6,964,652.92	3,815,515	3,806,794	3,645,384	8.95	407,305
2012	17,178.40	8,905	8,885	9,496	8.95	1,061
2013	460,757.13	223,629	223,118	269,892	8.95	30,156
2014	39,210.48	17,529	17,489	24,466	8.96	2,731
2016	488,859.36	173,840	173,443	349,637	8.96	39,022
2018	238,743.61	55,554	55,427	200,029	8.96	22,325
2019	1,117,000.00	170,255	169,866	1,025,324	8.97	114,306
2020	20,000.00	1,109	1,106	20,294	8.97	2,262
	28,627,841.36	21,232,952	21,184,421	9,447,369		1,063,904

BLUNDELL GEOTHERMAL UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -8

1984	4,267,400.83	3,132,182	2,797,009	1,811,784	16.26	111,426
1992	6,800.15	4,582	4,092	3,252	16.48	197
1994	11,693.66	7,664	6,844	5,785	16.52	350
1998	76,891.69	47,125	42,082	40,961	16.60	2,468
1999	5,808.91	3,489	3,116	3,158	16.62	190
2004	259,399.21	137,425	122,719	157,432	16.70	9,427
2005	10,012.72	5,139	4,589	6,225	16.71	373
2006	66,346.91	32,846	29,331	42,323	16.73	2,530
2009	161,517.30	70,137	62,632	111,807	16.76	6,671

PACIFICORP
OREGON

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -8						
2012	12,038.32	4,317	3,855	9,146	16.80	544
2015	132,277.34	34,816	31,090	111,769	16.82	6,645
2020	35,000.00	1,089	972	36,828	16.86	2,184
	5,045,187.04	3,480,811	3,108,331	2,340,471		143,005
BLUNDELL GEOTHERMAL UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -8						
2007	2,447,446.52	1,165,353	981,716	1,661,526	16.74	99,255
	2,447,446.52	1,165,353	981,716	1,661,526		99,255
BLUNDELL GEOTHERMAL STEAM FIELD						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
2014	985,779.67	290,393	273,380	781,404	16.82	46,457
2017	91,649.34	16,674	15,697	82,368	16.84	4,891
	1,077,429.01	307,067	289,077	863,772		51,348
BLUNDELL GEOTHERMAL COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -8						
2012	42,247.88	15,149	11,141	34,487	16.80	2,053
	42,247.88	15,149	11,141	34,487		2,053
	494,804,313.11	398,257,731	337,798,668	207,411,384		32,894,924
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.3 6.65

PACIFICORP
OREGON

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHOLLA UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 4-2025						
NET SALVAGE PERCENT.. -4						
1981	2,629,729.84	2,393,984	1,930,108	804,811	4.10	196,295
1984	17,271.95	15,615	12,589	5,374	4.11	1,308
1987	886.80	795	641	281	4.12	68
1988	15,239.95	13,619	10,980	4,869	4.13	1,179
1999	49,826.15	42,217	34,037	17,782	4.16	4,275
2004	235,266.72	190,188	153,336	91,342	4.18	21,852
2006	10,690.82	8,410	6,780	4,338	4.19	1,035
2009	850,750.05	632,839	510,215	374,565	4.20	89,182
2011	115,641.28	81,439	65,659	54,608	4.21	12,971
	3,925,303.56	3,379,106	2,724,345	1,357,971		328,165

COLSTRIP GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -6

1987	7,359.74	6,190	4,992	2,809	6.46	435
1988	18,302.48	15,326	12,360	7,040	6.46	1,090
1989	5,650.53	4,708	3,797	2,193	6.47	339
1990	41,270.06	34,202	27,584	16,163	6.48	2,494
1992	58,224.12	47,686	38,458	23,259	6.50	3,578
1993	3,333.17	2,712	2,187	1,346	6.51	207
1994	59,359.01	47,982	38,697	24,223	6.51	3,721
1995	410.19	329	265	169	6.52	26
1996	2,848.59	2,267	1,828	1,191	6.53	182
1997	46,353.59	36,568	29,492	19,643	6.54	3,004
2000	11,480.20	8,786	7,086	5,083	6.56	775
2012	712.39	407	328	427	6.68	64
2015	75,738.47	34,870	28,122	52,160	6.72	7,762
2016	55,840.53	22,890	18,461	40,730	6.74	6,043
2018	46,103.14	12,776	10,304	38,566	6.78	5,688
	432,986.21	277,699	223,962	235,003		35,408

PACIFICORP
OREGON

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRAIG UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -1						
1980	215,236.16	187,080	186,927	30,461	4.69	6,495
1988	14,497.24	12,310	12,300	2,342	4.73	495
2010	11,109.42	7,475	7,469	3,752	4.83	777
	240,842.82	206,865	206,696	36,555		7,767
GRAIG COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -1						
1979	790,528.27	669,990	655,108	143,326	5.55	25,825
1989	3,062.95	2,509	2,453	640	5.61	114
1993	13,041.37	10,462	10,230	2,942	5.64	522
1994	1,773.71	1,415	1,384	408	5.64	72
2001	9,266.48	6,967	6,812	2,547	5.68	448
2002	34,398.18	25,548	24,981	9,762	5.69	1,716
2008	56,923.46	38,046	37,201	20,292	5.73	3,541
2015	32,999.80	15,740	15,390	17,939	5.80	3,093
	941,994.22	770,677	753,559	197,856		35,331
DAVE JOHNSTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -9						
1997	2,577.04	2,091	2,199	610	6.54	93
	2,577.04	2,091	2,199	610		93

PACIFICORP
OREGON

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAVE JOHNSTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -9						
1999	231,781.63	184,459	198,734	53,908	6.55	8,230
2018	62,853.42	17,911	19,297	49,213	6.78	7,259
	294,635.05	202,370	218,032	103,121		15,489
DAVE JOHNSTON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -9						
1997	381,984.56	309,870	340,801	75,562	6.54	11,554
2007	191,118.62	133,703	147,049	61,270	6.63	9,241
	573,103.18	443,573	487,850	136,832		20,795
DAVE JOHNSTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -10						
1960	21,660.73	20,204	20,621	3,206	6.19	518
1964	36,582.56	33,929	34,629	5,612	6.24	899
1968	2,395.89	2,208	2,254	382	6.28	61
1972	133,757.74	122,324	124,848	22,285	6.32	3,526
1985	18,736.87	16,496	16,836	3,774	6.44	586
1997	6,400.17	5,240	5,348	1,692	6.54	259
2001	1,010,637.84	793,032	809,397	302,305	6.57	46,013
2002	147,575.49	114,261	116,619	45,714	6.58	6,947
2003	98,194.87	74,907	76,453	31,562	6.59	4,789
2004	3,860.00	2,897	2,957	1,289	6.60	195
2006	2,302,771.06	1,663,301	1,697,625	835,424	6.62	126,197
2007	115,959.31	81,868	83,557	43,998	6.63	6,636
2010	2,187,395.75	1,412,642	1,441,793	964,342	6.66	144,796
2016	134,396.52	57,171	58,351	89,485	6.74	13,277
2018	1,912,741.28	550,074	561,425	1,542,590	6.78	227,521
	8,133,066.08	4,950,554	5,052,713	3,893,660		582,220

PACIFICORP
OREGON

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GADSBY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -10						
1951	19,667.80	16,891	20,067	1,568	9.43	166
	19,667.80	16,891	20,067	1,568		166
GADSBY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -10						
1952	11,763.68	10,086	11,982	958	9.46	101
	11,763.68	10,086	11,982	958		101
GADSBY UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -10						
1955	43,606.92	37,175	44,035	3,933	9.56	411
	43,606.92	37,175	44,035	3,933		411
GADSBY COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -11						
1987	1,016.70	779	874	254	10.42	24
1994	265,918.17	191,898	215,367	79,802	10.58	7,543
2001	11,520.13	7,546	8,469	4,318	10.74	402
2004	84,829.75	52,221	58,608	35,553	10.81	3,289
	363,284.75	252,444	283,317	119,929		11,258

PACIFICORP
OREGON

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYDEN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -12						
1965	1,132.25	1,174	950	318	2.86	111
1982	27,993.68	28,501	23,060	8,293	2.89	2,870
1984	2,679.06	2,719	2,200	801	2.89	277
1991	4,921.20	4,914	3,976	1,536	2.91	528
1994	203,423.53	201,239	162,819	65,015	2.91	22,342
	240,149.72	238,547	193,004	75,963		26,128
HAYDEN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -12						
1976	182,840.69	187,686	155,806	48,976	2.88	17,006
1981	13,169.06	13,428	11,147	3,602	2.89	1,246
1982	17,529.76	17,847	14,816	4,818	2.89	1,667
	213,539.51	218,961	181,769	57,396		19,919
HAYDEN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -12						
1965	30,371.33	31,484	26,944	7,072	2.86	2,473
1976	115,221.25	118,275	101,220	27,828	2.88	9,662
1978	7,885.24	8,075	6,911	1,921	2.88	667
	153,477.82	157,834	135,074	36,821		12,802

PACIFICORP
OREGON

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -8						
1978	671,039.77	564,429	469,386	255,337	7.98	31,997
2005	28,482.54	18,814	15,646	15,115	8.35	1,810
2007	64,768.34	40,700	33,847	36,103	8.38	4,308
	764,290.65	623,943	518,878	306,556		38,115
HUNTER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -8						
1983	1,371,185.73	1,131,082	972,031	508,850	8.05	63,211
1990	7,024.28	5,576	4,792	2,794	8.15	343
1991	85.52	67	58	35	8.16	4
1992	10,350.30	8,103	6,964	4,215	8.17	516
2005	52,363.15	34,589	29,725	26,827	8.35	3,213
2013	50,166.62	24,115	20,724	33,456	8.49	3,941
2017	71,317.92	21,396	18,387	58,636	8.58	6,834
	1,562,493.52	1,224,928	1,052,680	634,813		78,062
HUNTER UNITS 1 AND 2 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -8						
1978	110,114.43	92,620	80,274	38,650	7.98	4,843
1980	598,072.35	499,392	432,824	213,094	8.01	26,603
1989	10,719.93	8,567	7,425	4,152	8.13	511
1991	16,826.27	13,269	11,500	6,672	8.16	818
1996	20,735.45	15,673	13,584	8,810	8.23	1,070
1999	14,607.37	10,680	9,256	6,520	8.26	789
2006	13,513.94	8,723	7,560	7,035	8.36	842
	784,589.74	648,924	562,423	284,934		35,476

PACIFICORP
OREGON

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTER UNITS 1, 2 AND 3 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -8						
2004	203,954.08	137,693	112,357	107,914	8.33	12,955
2005	79,346.93	52,413	42,769	42,926	8.35	5,141
2006	12,910.44	8,334	6,800	7,143	8.36	854
2008	154,854.91	94,464	77,082	90,161	8.39	10,746
2013	19,831.79	9,533	7,779	13,639	8.49	1,606
	470,898.15	302,437	246,786	261,784		31,302
HUNTINGTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -12						
1977	390,485.52	341,837	268,823	168,520	7.96	21,171
1992	157,121.55	127,569	100,321	75,655	8.17	9,260
2006	77,067.79	51,590	40,571	45,745	8.36	5,472
2007	34,347.32	22,383	17,602	20,867	8.38	2,490
2009	23,515.90	14,371	11,301	15,036	8.41	1,788
2013	506,359.02	252,426	198,510	368,612	8.49	43,417
	1,188,897.10	810,176	637,129	694,436		83,598
HUNTINGTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -12						
1974	301,632.67	266,530	222,280	115,549	7.91	14,608
1991	105,401.43	86,195	71,885	46,165	8.16	5,657
1992	84,934.70	68,959	57,510	37,617	8.17	4,604
1994	56,233.00	44,917	37,460	25,521	8.20	3,112
2010	385,887.47	226,699	189,062	243,132	8.43	28,841
	934,089.27	693,300	578,196	467,984		56,822

PACIFICORP
OREGON

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -12						
1977	722.68	633	508	301	7.96	38
1978	490.43	428	344	206	7.98	26
1999	125,998.26	95,533	76,688	64,430	8.26	7,800
2004	6,307.40	4,416	3,545	3,519	8.33	422
2006	2,670.77	1,788	1,435	1,556	8.36	186
2007	125,731.29	81,934	65,771	75,048	8.38	8,956
2009	290,321.57	177,424	142,425	182,736	8.41	21,728
2011	47,036.88	26,403	21,195	31,487	8.45	3,726
2014	45,481.32	20,981	16,842	34,097	8.51	4,007
2016	23,402.27	8,614	6,915	19,296	8.56	2,254
	668,162.87	418,154	335,667	412,675		49,143
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -11						
1974	259,401.17	264,451	201,672	86,263	2.88	29,952
1988	28,870.99	28,796	21,960	10,087	2.90	3,478
1996	9,169.75	8,923	6,805	3,374	2.91	1,159
	297,441.91	302,170	230,437	99,724		34,589
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
1975	150,445.61	145,197	124,347	42,648	4.66	9,152
1988	28,870.03	26,942	23,073	8,973	4.73	1,897
1996	9,169.74	8,235	7,052	3,126	4.76	657
	188,485.38	180,374	154,472	54,746		11,706

PACIFICORP
OREGON

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
1976	144,889.52	139,556	117,688	43,139	4.67	9,237
1988	28,869.08	26,941	22,719	9,325	4.73	1,971
1996	9,169.74	8,235	6,945	3,234	4.76	679
	182,928.34	174,732	147,352	55,698		11,887
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
1979	1,144,725.79	1,096,161	926,085	344,560	4.68	73,624
1993	33,431.93	30,537	25,799	11,310	4.75	2,381
1996	9,169.75	8,235	6,957	3,221	4.76	677
	1,187,327.47	1,134,933	958,842	359,092		76,682
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -11						
1974	6,219.19	6,012	4,067	2,836	4.66	609
1975	6,185.40	5,970	4,039	2,827	4.66	607
1976	46,320.17	44,615	30,182	21,234	4.67	4,547
1986	216,174.84	203,133	137,418	102,536	4.72	21,724
1996	8,747.14	7,856	5,315	4,395	4.76	923
1997	118,058.50	105,343	71,264	59,781	4.76	12,559
2001	20,467.81	17,668	11,952	10,767	4.78	2,253
2007	63,737.49	50,660	34,271	36,477	4.81	7,584
2009	132,656.94	100,861	68,232	79,017	4.82	16,394
2010	339,961.97	251,400	170,070	207,287	4.83	42,917
2012	474,952.37	327,068	221,259	305,938	4.84	63,210
2013	72,307.00	47,494	32,129	48,131	4.85	9,924
2015	96,990.84	55,803	37,750	69,909	4.86	14,385
2017	984,933.41	446,581	302,109	791,167	4.88	162,124
2018	581,103.80	214,129	144,857	500,168	4.89	102,284
	3,168,816.87	1,884,593	1,274,915	2,242,472		462,044

PACIFICORP
OREGON

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -18						
1963	89,839.66	93,674	63,577	42,434	4.60	9,225
	89,839.66	93,674	63,577	42,434		9,225
NAUGHTON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -18						
1968	263,375.28	273,026	183,993	126,790	4.63	27,384
1983	61,881.87	62,382	42,039	30,981	4.70	6,592
1984	42,209.49	42,423	28,589	21,218	4.71	4,505
	367,466.64	377,831	254,622	178,989		38,481
NAUGHTON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -17						
1971	193,189.06	179,731	149,406	76,625	7.87	9,736
2005	1,611.11	1,153	958	927	8.35	111
	194,800.17	180,884	150,365	77,551		9,847
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -18						
1994	19,368.97	16,300	12,623	10,232	8.20	1,248
2007	152,134.56	104,451	80,889	98,630	8.38	11,770
2008	31,845.44	21,225	16,437	21,141	8.39	2,520

PACIFICORP
OREGON

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAUGHTON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -18						
2009	1,351,567.46	870,230	673,925	920,925	8.41	109,504
2010	41,921.99	25,947	20,094	29,374	8.43	3,484
2018	156,126.93	39,897	30,897	153,333	8.61	17,809
	1,752,965.35	1,078,050	834,865	1,233,634		146,335
WYODAK PLANT						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -7						
1978	127,837.71	106,532	104,219	32,567	7.98	4,081
1989	4,434.24	3,511	3,435	1,310	8.13	161
1997	4,720.15	3,499	3,423	1,628	8.24	198
2002	294,831.97	204,522	200,082	115,388	8.30	13,902
2004	22,421.38	14,997	14,671	9,319	8.33	1,119
2005	8,127.77	5,319	5,204	3,493	8.35	418
2009	398,244.02	232,513	227,465	198,656	8.41	23,621
2011	293,089.75	157,173	153,761	159,845	8.45	18,917
2014	24,893.43	10,971	10,733	15,903	8.51	1,869
2018	422,436.12	97,887	95,762	356,245	8.61	41,376
	1,601,036.54	836,924	818,754	894,355		105,662
BLUNDELL GEOTHERMAL UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
1984	473,222.11	317,293	281,934	224,413	13.74	16,333
1998	43,592.07	24,884	22,111	24,533	14.35	1,710
2006	50,650.57	23,788	21,137	33,059	14.70	2,249
2013	32,059.99	10,259	9,116	25,188	15.07	1,671
2018	43,723.85	6,043	5,370	41,415	15.44	2,682
2019	27,000.00	2,387	2,121	26,769	15.54	1,723
	670,248.59	384,654	341,789	375,377		26,368

PACIFICORP
OREGON

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLUNDELL GEOTHERMAL UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -7						
2007	529,878.44	240,134	206,335	360,635	14.74	24,466
	529,878.44	240,134	206,335	360,635		24,466
BLUNDELL GEOTHERMAL STEAM FIELD						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -6						
2014	122,619.31	35,277	34,921	95,055	15.14	6,278
	122,619.31	35,277	34,921	95,055		6,278
BLUNDELL GEOTHERMAL COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -6						
1984	71,352.49	47,394	38,483	37,151	13.74	2,704
	71,352.49	47,394	38,483	37,151		2,704
	32,388,626.82	22,838,359	19,980,092	15,428,271		2,434,845
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.3 7.52

PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

ACCOUNT (1)	RETIREMENTS (3)	MW (6)	MW (PACIFICORP SHARE) (4)	\$ / MW (5)	NET SALVAGE (8)	NET SALVAGE (7)	RETIREMENTS (3)	INTERIM RETIREMENTS NET SALVAGE (5)	NET SALVAGE (8)	TOTAL NET SALVAGE (9)	TOTAL RETIREMENTS (14)	ESTIMATED NET SALVAGE (13)
STEAM PRODUCTION PLANT												
CHOLLA GENERATING STATION												
CHOLLA UNIT 4												
311.00 STRUCTURES AND IMPROVEMENTS	73,087,641				2,736,680	(4)	739,655	(30)	227,886	3,024,787	73,847,296	(4)
312.00 BOILER PLANT EQUIPMENT	324,070,209				12,401,396	(4)	13,093,962	(20)	2,619,772	15,020,168	337,168,071	(4)
315.00 TURBOGENERATOR UNITS	1,000,000				1,000,000	(1)	1,000,000	(20)	1,000,000	3,000,000	1,000,000	(4)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	67,254,183				2,573,665	(4)	3,100,102	(20)	202,000	3,272,666	66,285,395	(4)
TOTAL CHOLLA UNIT 4	531,206,259				20,326,000	(4)	19,180,744	(5)	3,662,708	23,990,708	550,397,003	(4)
TOTAL CHOLLA GENERATING STATION	531,206,259		365	51.46	20,326,000		19,180,744		3,662,708	23,990,708	550,397,003	
COLSTRIP GENERATING STATION												
COLSTRIP GENERATING STATION												
311.00 STRUCTURES AND IMPROVEMENTS	62,453,987				3,533,577	(6)	1,312,529	(30)	393,759	3,927,336	63,766,496	(6)
312.00 BOILER PLANT EQUIPMENT	115,479,045				6,533,078	(6)	9,033,803	(20)	1,806,761	8,340,438	124,512,849	(7)
315.00 TURBOGENERATOR UNITS	36,694,537				2,075,671	(6)	3,077,408	(15)	461,611	2,537,182	38,761,945	(6)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	390,659				22,656	(6)	236,213	(20)	47,043	567,119	9,427,271	(6)
TOTAL COLSTRIP GENERATING STATION	224,200,177		148	85.71	12,685,000		13,701,371		2,711,294	15,396,294	237,901,547	(6)
CRAIG GENERATING STATION												
CRAIG UNIT 1												
311.00 STRUCTURES AND IMPROVEMENTS	11,336,189				107,039	(1)	196,248	(30)	58,875	165,913	11,586,438	(1)
312.00 BOILER PLANT EQUIPMENT	30,386,649				285,658	(1)	1,567,759	(20)	313,552	599,210	31,954,408	(2)
315.00 TURBOGENERATOR UNITS	1,000,000				1,000,000	(1)	1,000,000	(20)	1,000,000	3,000,000	1,000,000	(2)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	6,846,925				134,984	(1)	942,793	(20)	26,154	92,913	6,980,374	(1)
TOTAL CRAIG UNIT 1	217,557				2,045	(1)	23,286	(5)	1,164	3,210	240,347	(1)
TOTAL CRAIG UNIT 1	60,813,117				571,690	(1)	2,546,027		494,967	1,066,677	63,362,337	(2)
CRAIG UNIT 2												
311.00 STRUCTURES AND IMPROVEMENTS	11,336,107				106,568	(1)	256,989	(30)	77,097	183,665	11,593,097	(2)
312.00 BOILER PLANT EQUIPMENT	71,612,216				673,210	(1)	2,871,352	(20)	574,270	1,247,460	74,483,568	(2)
315.00 TURBOGENERATOR UNITS	12,098,371				113,734	(1)	738,908	(15)	110,836	224,570	12,837,279	(2)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	7,636,805				71,932	(1)	191,638	(20)	38,368	110,159	7,829,643	(1)
TOTAL CRAIG UNIT 2	102,683,669				965,304	(1)	4,059,067		800,571	1,765,875	106,742,386	(2)
CRAIG COMMON												
311.00 STRUCTURES AND IMPROVEMENTS	16,672,458				156,734	(1)	253,815	(30)	76,145	232,878	16,926,271	(1)
312.00 BOILER PLANT EQUIPMENT	29,932,225				1,699,708	(1)	1,699,708	(20)	321,942	603,327	31,541,933	(2)
315.00 TURBOGENERATOR UNITS	1,000,000				1,000,000	(1)	1,000,000	(20)	1,000,000	3,000,000	1,000,000	(2)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,873,461				27,813	(1)	320,162	(20)	14,032	41,044	2,944,612	(1)
TOTAL CRAIG COMMON	831,064				7,813	(1)	110,930	(5)	5,546	13,359	944,984	(1)
TOTAL CRAIG COMMON	58,400,544				522,005	(1)	2,367,757		466,136	865,142	59,769,301	(2)
TOTAL CRAIG GENERATING STATION	216,697,160		465	12.37	2,039,000		8,975,864		1,761,694	3,800,694	225,873,025	

PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

ACCOUNT (1)	RETIREMENTS (3)	MW (6)	MW (PACICORP SHARE) (4)	\$/MW (5)	NET SALVAGE (8)	NET SALVAGE (7)	INTERIM RETIREMENTS NET SALVAGE (9)	NET SALVAGE (10)	TOTAL NET SALVAGE (11)	TOTAL RETIREMENTS (12)	ESTIMATED NET SALVAGE (13)
HAYDEN GENERATING STATION											
HAYDEN UNIT 1											
311.00 STRUCTURES AND IMPROVEMENTS	1,108,291				139,691	(13)	11,724	(30)	3,520	143,212	(13)
312.00 BOILER PLANT EQUIPMENT	46,571,954				752,444	(20)	150,489	(20)	5,894,478	46,324,398	(13)
314.00 TURBOGENERATOR UNITS	5,026,501				633,551	(13)	23,695	(15)	657,246	5,184,466	(13)
315.00 ACCESSORY ELECTRIC EQUIPMENT	999,160				125,936	(20)	14,299	(20)	2,880	1,013,460	(13)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	52,530,190				6,672,194	(13)	9,863,597	(5)	181,657	53,662,980	(12)
TOTAL HAYDEN UNIT 1									6,653,251		(12)
HAYDEN UNIT 2											
311.00 STRUCTURES AND IMPROVEMENTS	1,832,216				220,537	(13)	16,243	(30)	4,873	235,810	(13)
312.00 BOILER PLANT EQUIPMENT	2,963,111				463,987	(20)	3,871,711	(15)	17,490	3,149,007	(13)
314.00 TURBOGENERATOR UNITS	1,372,923				168,580	(13)	118,565	(15)	17,880	1,591,365	(13)
315.00 ACCESSORY ELECTRIC EQUIPMENT	1,353,611				170,612	(20)	15,066	(20)	3,013	1,368,677	(13)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	202,255				25,494	(13)	11,275	(5)	564	26,059	(12)
TOTAL HAYDEN UNIT 2	37,389,995				3,953,693	(13)	592,040	(5)	104,407	4,058,300	(13)
HAYDEN COMMON											
311.00 STRUCTURES AND IMPROVEMENTS	14,828,012				1,698,955	(13)	46,395	(30)	13,915	1,822,871	(13)
312.00 BOILER PLANT EQUIPMENT	12,085,418				1,523,273	(20)	255,676	(20)	5,115	1,574,368	(13)
314.00 TURBOGENERATOR UNITS	5,975,280				738,900	(13)	31,820	(15)	876	771,596	(13)
315.00 ACCESSORY ELECTRIC EQUIPMENT	204,718				26,993	(20)	2,722	(20)	26,346	207,472	(13)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	144,596				18,276	(13)	8,482	(5)	18,700	153,478	(12)
TOTAL HAYDEN COMMON	27,555,967				3,426,973	(13)	317,636	(5)	66,702	3,533,613	(13)
TOTAL HAYDEN GENERATING STATION	111,811,752				14,099,000		1,916,183		352,163	14,445,163	
HUNTER GENERATING STATION											
HUNTER UNIT 1											
311.00 STRUCTURES AND IMPROVEMENTS	22,120,091				1,963,290	(9)	826,994	(30)	248,068	2,211,348	(10)
312.00 BOILER PLANT EQUIPMENT	246,097,944				25,107,925	(20)	17,306,502	(20)	3,461,300	25,569,226	(10)
314.00 TURBOGENERATOR UNITS	59,735,280				5,301,635	(9)	6,171,790	(15)	925,769	6,227,603	(9)
315.00 ACCESSORY ELECTRIC EQUIPMENT	33,038,397				2,932,339	(9)	1,290,755	(20)	258,151	3,190,490	(9)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	364,599,632				35,250,270	(9)	4,900,692	(5)	37,627,444	390,347,996	(8)
TOTAL HUNTER UNIT 1									4,900,692		(8)
HUNTER UNIT 2											
311.00 STRUCTURES AND IMPROVEMENTS	12,102,768				1,074,187	(9)	420,415	(30)	126,125	1,200,312	(10)
312.00 BOILER PLANT EQUIPMENT	164,519,614				14,601,932	(9)	11,306,395	(20)	2,261,277	16,863,209	(10)
314.00 TURBOGENERATOR UNITS	16,465,935				1,432,441	(9)	1,624,382	(15)	1,655,503	1,680,766	(9)
315.00 ACCESSORY ELECTRIC EQUIPMENT	16,141,630				1,432,441	(9)	1,624,382	(20)	1,655,503	1,680,766	(9)
TOTAL HUNTER UNIT 2	234,057,698				20,773,909	(9)	16,694,298	(20)	3,167,243	237,225,151	(10)
HUNTER UNIT 3											
311.00 STRUCTURES AND IMPROVEMENTS	59,799,310				4,774,363	(9)	4,794,529	(30)	538,359	5,312,722	(10)
312.00 BOILER PLANT EQUIPMENT	276,711,874				24,825,867	(20)	27,725,267	(20)	3,071,025	30,796,292	(10)
314.00 TURBOGENERATOR UNITS	78,442,330				6,952,188	(9)	7,361,215	(15)	1,044,182	8,066,370	(9)
315.00 ACCESSORY ELECTRIC EQUIPMENT	52,194,318				4,632,866	(9)	2,090,990	(20)	410,196	5,042,782	(9)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,295,990				114,139	(9)	276,505	(5)	13,895	1,562,994	(8)
TOTAL HUNTER UNIT 3	465,467,622				47,339,244	(9)	39,238,914	(5)	7,071,619	48,320,635	(10)
HUNTER UNITS 1 AND 2 COMMON FACILITIES											
311.00 STRUCTURES AND IMPROVEMENTS	9,124,807				809,877	(9)	329,685	(30)	98,905	908,782	(10)
312.00 BOILER PLANT EQUIPMENT	10,744,524				953,696	(9)	186,692	(20)	1,140,327	1,167,882	(10)
314.00 TURBOGENERATOR UNITS	5,398,684				467,574	(9)	467,574	(15)	467,574	467,574	(9)
315.00 ACCESSORY ELECTRIC EQUIPMENT	98,861				9,757	(9)	2,620	(20)	9,281	101,291	(9)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	636,600				56,324	(9)	7,499	(5)	63,824	794,590	(8)
TOTAL HUNTER UNITS 1 AND 2 COMMON FACILITIES	23,914,626				2,122,655	(9)	1,629,626	(5)	352,697	2,478,241	(10)
HUNTER UNITS 1, 2 AND 3 COMMON FACILITIES											
311.00 STRUCTURES AND IMPROVEMENTS	111,596,692				9,994,820	(9)	3,470,445	(30)	1,041,134	10,945,954	(10)
312.00 BOILER PLANT EQUIPMENT	29,321,934				2,602,483	(9)	2,301,508	(20)	460,302	3,062,794	(10)
314.00 TURBOGENERATOR UNITS	1,140,741				101,247	(9)	197,311	(15)	120,978	1,272,282	(10)
315.00 ACCESSORY ELECTRIC EQUIPMENT	2,129,632				189,017	(9)	26,724	(20)	5,345	194,361	(9)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	144,599,695				16,534,044	(9)	5,990,125	(5)	1,629,626	17,163,750	(10)
TOTAL HUNTER UNITS 1, 2 AND 3 COMMON FACILITIES	1,232,599,662				109,400,000		89,434,477		17,558,647	126,958,647	

PACIFICORP
OREGON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

ACCOUNT (1)	RETIREMENTS (3)	MW (6)	MW (PACIFCORP SHARE) (4)	\$/MW (5)	NET SALVAGE (8)	NET SALVAGE (7)	INTERIM RETIREMENTS NET SALVAGE (9)	NET SALVAGE (3)	TOTAL NET SALVAGE (10)	TOTAL RETIREMENTS (14)	ESTIMATED NET SALVAGE (13)
HUNTINGTON GENERATING STATION											
HUNTINGTON UNIT 1											
311.00 STRUCTURES AND IMPROVEMENTS	19,080,533				2,518,165	(13)	715,535	(30)	214,601	19,795,868	(14)
312.00 BOILER PLANT EQUIPMENT	272,622,437				35,979,515	(13)	18,724,773	(30)	39,724,470	291,347,210	(14)
314.00 TURBOGENERATOR UNITS	55,222,453				7,288,017	(13)	5,683,789	(15)	8,142,087	60,916,248	(13)
315.00 ACCESSORY ELECTRIC EQUIPMENT	19,870,453				2,622,415	(13)	592,103	(20)	170,421	20,722,566	(13)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,015,533				46,546,022	(13)	174,399	(5)	4,820,720	3,189,932	(14)
TOTAL HUNTINGTON UNIT 1	367,810,973				46,546,022	(13)	26,161,458	(5)	53,854,597	363,665,470	(14)
HUNTINGTON UNIT 2											
311.00 STRUCTURES AND IMPROVEMENTS	25,945,032				3,424,112	(13)	750,772	(30)	225,232	26,695,804	(14)
312.00 BOILER PLANT EQUIPMENT	148,158,915				19,574,470	(13)	10,312,450	(30)	38,252,920	186,411,835	(14)
314.00 TURBOGENERATOR UNITS	56,103,044				7,280,177	(13)	6,523,370	(15)	978,598	62,881,668	(13)
315.00 ACCESSORY ELECTRIC EQUIPMENT	23,631,631				3,118,709	(13)	137,822	(20)	3,256,621	24,320,742	(13)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	785,530				103,710	(13)	148,259	(5)	7,413	934,009	(12)
TOTAL HUNTINGTON UNIT 2	348,836,230				46,169,979	(13)	26,155,918	(5)	51,127,772	373,962,049	(14)
HUNTINGTON COMMON											
311.00 STRUCTURES AND IMPROVEMENTS	78,322,442				10,336,653	(13)	2,370,108	(30)	711,033	80,692,551	(14)
312.00 BOILER PLANT EQUIPMENT	40,768,441				5,380,440	(13)	2,610,128	(20)	5,220,026	45,978,569	(14)
314.00 TURBOGENERATOR UNITS	1,658,853				219,779	(13)	95,779	(15)	144,502	1,803,352	(13)
315.00 ACCESSORY ELECTRIC EQUIPMENT	4,650,701				613,779	(13)	57,507	(20)	625,281	5,275,982	(13)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	586,533				77,408	(13)	81,630	(5)	4,082	668,163	(12)
TOTAL HUNTINGTON COMMON	130,380,749				17,207,079	(13)	6,089,121	(5)	13,941,032	136,459,824	(14)
TOTAL HUNTINGTON GENERATING STATION	846,027,946				111,919,000		58,405,445		11,344,722	123,263,722	
JIM BRIDGER GENERATING STATION											
JIM BRIDGER UNIT 1											
311.00 STRUCTURES AND IMPROVEMENTS	15,130,306				1,686,602	(11)	137,743	(30)	41,323	15,268,049	(11)
312.00 BOILER PLANT EQUIPMENT	171,222,107				19,086,432	(11)	3,307,144	(30)	661,429	19,747,800	(11)
314.00 TURBOGENERATOR UNITS	45,080,601				5,025,214	(11)	1,045,808	(15)	1,568,886	46,126,509	(11)
315.00 ACCESSORY ELECTRIC EQUIPMENT	10,848,659				1,209,319	(11)	125,362	(20)	25,078	10,974,041	(11)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	33,571,919				3,938,949	(11)	462,710	(5)	1,022,059	34,593,978	(11)
TOTAL JIM BRIDGER UNIT 1	246,853,591				27,036,949	(11)	4,627,110	(5)	8,655,172	247,508,762	(11)
JIM BRIDGER UNIT 2											
311.00 STRUCTURES AND IMPROVEMENTS	12,482,820				1,391,482	(11)	236,106	(30)	70,832	12,718,926	(11)
312.00 BOILER PLANT EQUIPMENT	105,825,366				12,510,566	(11)	2,150,960	(30)	18,520,314	124,336,380	(11)
314.00 TURBOGENERATOR UNITS	56,510,445				6,289,853	(11)	2,346,143	(15)	351,773	58,856,888	(11)
315.00 ACCESSORY ELECTRIC EQUIPMENT	8,844,654				965,929	(11)	213,016	(20)	42,603	9,057,670	(11)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	189,122				18,852	(11)	19,384	(5)	968	188,485	(11)
TOTAL JIM BRIDGER UNIT 2	246,879,235				27,074,779	(11)	9,648,237	(5)	1,833,095	252,527,466	(11)
JIM BRIDGER UNIT 3											
311.00 STRUCTURES AND IMPROVEMENTS	13,833,102				1,542,000	(11)	233,506	(30)	70,052	14,065,608	(11)
312.00 BOILER PLANT EQUIPMENT	261,167,809				28,112,838	(11)	8,182,833	(20)	1,636,567	289,350,643	(11)
314.00 TURBOGENERATOR UNITS	41,178,671				4,580,959	(11)	2,142,097	(15)	321,313	43,320,758	(11)
315.00 ACCESSORY ELECTRIC EQUIPMENT	5,928,222				980,272	(11)	158,867	(20)	33,879	6,187,094	(11)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	184,381				18,325	(11)	18,537	(5)	927	185,308	(11)
TOTAL JIM BRIDGER UNIT 3	324,897,235				36,216,970	(11)	10,746,770	(5)	2,062,820	335,644,026	(11)
JIM BRIDGER UNIT 4											
311.00 STRUCTURES AND IMPROVEMENTS	38,271,232				4,377,634	(11)	684,039	(30)	205,253	38,955,441	(11)
312.00 BOILER PLANT EQUIPMENT	298,388,989				33,328,933	(11)	9,555,386	(20)	1,811,079	309,544,364	(11)
314.00 TURBOGENERATOR UNITS	44,197,574				4,926,822	(11)	2,398,482	(15)	359,472	46,594,254	(11)
315.00 ACCESSORY ELECTRIC EQUIPMENT	16,701,760				1,861,775	(11)	344,512	(20)	68,902	17,046,272	(11)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,088,869				119,693	(11)	118,599	(5)	5,949	1,197,327	(11)
TOTAL JIM BRIDGER UNIT 4	400,227,334				46,674,777	(11)	13,089,557	(5)	2,550,665	413,327,497	(11)
JIM BRIDGER COMMON											
311.00 STRUCTURES AND IMPROVEMENTS	71,557,737				7,976,668	(11)	873,261	(30)	261,978	72,430,988	(11)
312.00 BOILER PLANT EQUIPMENT	96,061,208				10,708,113	(11)	3,642,183	(20)	728,437	99,703,391	(11)
314.00 TURBOGENERATOR UNITS	3,465,685				409,663	(11)	174,832	(15)	26,540	3,642,017	(11)
315.00 ACCESSORY ELECTRIC EQUIPMENT	17,443,977				1,944,811	(11)	56,033	(20)	2,000,540	17,724,132	(11)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,009,788				335,506	(11)	195,029	(5)	31,683,817	343,458	(11)
TOTAL JIM BRIDGER COMMON	197,717,187				22,039,665	(11)	5,372,311	(5)	1,172,050	202,098,496	(11)
TOTAL JIM BRIDGER GENERATING STATION	1,408,294,783				158,984,000		43,488,980		8,443,142	145,783,763	

Docket No. UM 1968
Exhibit PAC/700
Witness: Steven R. McDougal

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

PACIFICORP

Supplemental Direct Testimony of Steven R. McDougal

February 2020

TABLE OF CONTENTS

I. INTRODUCTION1
II. PURPOSE OF TESTIMONY1
III. CONCLUSION6

ATTACHED EXHIBITS

Exhibit PAC/701—Incremental Depreciation Rate Comparison

Exhibit PAC/702—Supplemental Depreciation Rate Comparison

1 **I. INTRODUCTION**

2 **Q. Are you the same Steven R. McDougal who previously filed testimony in this**
3 **proceeding on behalf of PacifiCorp d/b/a Pacific Power (PacifiCorp or the**
4 **Company)?**

5 A. Yes.

6 **II. PURPOSE OF TESTIMONY**

7 **Q. What is the purpose of your supplemental testimony?**

8 A. The purpose of my supplemental testimony is to update the steam depreciation impact
9 from the Company's initial filing in this proceeding. Specifically, the updates
10 included in my supplemental testimony support the calculation to update the
11 depreciable lives to be consistent with the 2019 Integrated Resource Plant (IRP)¹ and
12 the 2020 PacifiCorp Inter-Jurisdictional Allocation Protocol (the 2020 Protocol) and
13 to include the revised decommissioning costs consistent with the Decommissioning
14 Study filed in this docket and supported by Company witness Mr. Chad A. Teply.
15 The adoption of the change in the 2018 Depreciation Study proposed in my
16 supplemental testimony results in an incremental increase to revenue requirement of
17 \$22.6 million, compared to the Company's initial filing, for a total revenue
18 requirement increase of \$90.5 million on an Oregon-allocated basis. The \$90.5
19 million is comprised of the amounts shown in Table 1.

¹ *In the Matter of PacifiCorp, dba Pacific Power, 2019 Integrated Resource Plan*, Docket No. LC 70 (Oct. 18, 2019).

1

TABLE 1

	Oregon Allocated (\$ millions)
<u>Direct Testimony</u>	
2018 Depreciation Study	\$ 67.1
End of Excess Reserve Amortization	0.8
<u>Supplemental Testimony</u>	
Updated Depreciation Study / Additional Closure Costs	22.6
Revised Increase	\$ 90.5

2 **Q. Please summarize the update to the steam depreciable lives as a result of using**
3 **the 2019 IRP.**

4 A. The changes in steam depreciable lives from the Company's initial filing to the
5 supplemental filing are summarized in Table 2 below.

6

TABLE 2

Production Plant	Initial Filing Lives	Revised Lives
Dave Johnson Common	12-2023	12-2027
Dave Johnson Unit 1	12-2023	12-2027
Dave Johnson Unit 2	12-2023	12-2027
Dave Johnson Unit 3	12-2023	12-2027
Dave Johnson Unit 4	12-2023	12-2027
Jim Bridger Unit 1	12-2025	12-2023
Naughton Plant Common	12-2028	12-2029
Naughton Unit 1	12-2028	12-2025
Naughton Unit 2	12-2028	12-2025
Naughton Unit 3	RETIRED	12-2029
Wyodak Plant	12-2026	12-2029

7 **Q. Please summarize the update to the decommissioning costs?**

8 A. As set forth in the 2020 Protocol, the Company engaged a third-party to perform an
9 updated Decommissioning Study for certain steam plants.² The Decommissioning
10 Study includes revised decommissioning cost estimates for seven of the 12 steam

² *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*, Docket No. UM 1050, Order No. 20-024 (Jan. 23, 2020) (2020 Protocol Sections 4.3.1.1).

1 plants. These plants include Hunter, Huntington, Dave Johnson, Jim Bridger,
2 Naughton, Wyodak, and Hayden. The first component of the revised
3 decommissioning cost is for the Base Estimate and includes revised cost estimates for
4 decommissioning and reclamation. The second component of the decommissioning
5 cost is for Other Plant Closure Costs such as material and supply inventory, rolling
6 stock, coal pile excavation and haul off, coal mine closure and other miscellaneous
7 costs. The revised decommissioning costs are discussed by Company witness
8 Mr. Teply. Both components of the revised decommissioning costs have been
9 included in the revenue requirement impact included in my supplemental testimony.

10 **Q. Please describe how each component of the revised steam depreciation is**
11 **included in the revenue requirement.**

12 A. The total revenue requirement impact is supported in two separately identified areas
13 within Exhibit PAC/701. The Company first included the revised depreciable lives
14 corresponding with the 2019 IRP lives and the Base Estimated decommissioning
15 costs by revising the depreciation rate that is supported further by Company witness
16 Mr. John J. Spanos. The annual revenue requirement impact of those changes is
17 \$32.7 million, or \$8.4 million on an Oregon-allocated basis. The Company then
18 layered on the Other Plant Closure Costs identified in the Decommissioning Study as
19 separately included closure costs. The Other Plant Closure Costs were spread equally
20 over the remaining life the last retired unit. The annual revenue requirement impact
21 of those changes are \$55.4 million, or \$14.2 million on an Oregon-allocated basis.
22 The total incremental impact of both changes, on an Oregon-allocated basis, is
23 \$22.6 million.

1 **Q. Why did the Company include Other Plant Closure Costs in Exhibit PAC/701?**

2 A. Although separately identified, the Other Plant Closure Costs are necessary for the
3 Company to fully recover all costs associated with closing a plant during the
4 remaining operational life of the plant. For example, each generation plant has a
5 certain level of materials and supplies inventory that is required to operate the plant.
6 Under normal retirement circumstances, these costs would be included in the closure
7 costs of the generation plant; however, because the Oregon depreciable life of each
8 unit can differ from the actual plant retirement date, it is important the Company
9 collect these costs in advance of the actual plant retirement. This treatment is
10 appropriate as it facilitates the Company's compliance with Senate Bill (SB) 1547 by
11 allowing recovery of costs within the 2029 timeframe.

12 **Q. The Company included in the Other Plant Closure Costs an amount related to
13 the Bridger Coal Mine, can you please explain this further?**

14 A. The Bridger Coal Mine is an operational mine that provides coal to the Jim Bridger
15 plant. Traditionally, the cost associated with the mine and coal extraction are
16 included in net power costs. The current assumed life for Oregon for the Jim Bridger
17 Plant is the end of 2023 for Unit 1 and the end of 2025 for Units 2-4. The additional
18 costs included for the Bridger Coal Mine provide the Company the opportunity to
19 recover the costs associated with the undepreciated mine investment and reclamation
20 within the same timeframe as the last remaining plant unit.

21 **Q. How does the Company plan to recover and use the Other Plant Closure Costs?**

22 A. The Company's proposal to recover the Other Plant Closure Costs is to include them
23 in the revenue requirement of the Company's general rate case filing. If approved,

1 the amount collected from Oregon customers would be deferred to a regulatory
2 liability. The regulatory liability will then be debited when actual plant retirement
3 occurs and Other Plant Closure costs are accrued. This treatment will allow the
4 Company recovery for the associated closure costs of a generation plant while
5 meeting the SB 1547 requirements.

6 **Q. Are there any other items you would like to address in your testimony?**

7 A. Yes. I would also like to address the original cost balances that were used as the
8 starting point for the depreciation rate impact. My direct testimony included actual
9 steam plant balances as of December 31, 2017. These balances have been updated to
10 reflect actual steam plant additions and retirements through December 31, 2018, with
11 projected steam plant balances remaining the same at December 31, 2020. I continue
12 to support the January 1, 2021 rate effective date for the revised depreciation expense
13 included in my supplemental testimony.

14 **Q. What is the revised total Oregon-allocated revenue requirement impact**
15 **including all the changes you have already discussed?**

16 A. The revised total Oregon-allocated revenue requirement impact of the 2018
17 Depreciation Study is \$90.5 million and is supported in Exhibit PAC/702.

18 **Q. Please describe how these changes are reflected in Exhibit PAC/702.**

19 A. Exhibit PAC/702 is calculated as an accumulation of the initial filing made in this
20 docket and the changes previously discussed in my supplemental testimony. Since no
21 changes are being proposed to any of the depreciable categories except steam
22 production and the inclusion of revised decommissioning costs, all other depreciable
23 categories and proposed changes from my direct testimony are identical to those

1 included in my supplemental testimony. This exhibit is simply a summation of
2 Exhibit PAC/301 from my direct testimony and Exhibit PAC/701 included in my
3 supplemental testimony.

4 **III. CONCLUSION**

5 **Q. Please summarize your recommendations to the Commission.**

6 A. I recommend that the Commission find that the depreciation rates sponsored by
7 Mr. Spanos in the 2018 Depreciation Study based on projected December 31, 2020
8 balances are fair and reasonable depreciation rates for the Company. I further
9 recommend that the Commission order the Company to implement the changes in
10 depreciation expense in its accounts and records effective January 1, 2021.

11 **Q. Does this conclude your testimony?**

12 A. Yes.

Docket No. UM 1968
Exhibit PAC/701
Witness: Steven R. McDougal

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

PACIFICORP

Exhibit Accompanying Supplemental Direct Testimony of Steven R. McDougal
Incremental Depreciation Rate Comparison

February 2020

P A C I F I C O R P
Depreciation Rate Comparison - Plant Balances as of December, 2020

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATION	
			FILED PROPOSED	REVISED PROPOSED	FILED PROPOSED	REVISED PROPOSED	DIFFERENCE	OR	
Steam Production Plant									
Steam Production - Cholla	SG	551,755,468	8.82%	9.20%	48,669,171	50,758,348	2,089,177	538,440	
Steam Production - Colstrip	SG	237,901,547	6.13%	5.71%	14,581,485	13,577,539	(1,003,946)	(258,745)	
Steam Production - Craig	SG	225,873,025	6.70%	6.34%	15,144,061	14,313,822	(830,239)	(213,976)	
Steam Production - Dave Johnson	SG	1,073,470,490	10.47%	5.70%	112,409,456	61,145,890	(51,263,566)	(13,212,082)	
Steam Production - Gadsby	SG	84,166,736	2.35%	2.45%	1,975,855	2,063,664	87,809	22,631	
Steam Production - Hayden	SG	113,627,935	10.66%	14.82%	12,114,718	16,840,395	4,725,677	1,217,942	
Steam Production - Hunter	SG	1,322,280,477	5.51%	6.02%	72,816,445	79,639,395	6,822,950	1,758,469	
Steam Production - Huntington	SG	906,433,291	6.01%	6.86%	54,518,774	62,203,063	7,684,289	1,980,460	
Steam Production - Jim Bridger	SG	1,452,064,874	8.77%	11.27%	127,294,607	163,582,698	36,288,091	9,352,475	
Steam Production - Naughton	SG	829,126,451	7.24%	11.45%	60,007,539	94,973,767	34,966,228	9,011,793	
Steam Production - Wyodak	SG	479,783,012	6.28%	4.83%	30,113,291	23,189,470	(6,923,821)	(1,784,466)	
Steam Production - Blundell	SG	155,500,006	3.45%	3.51%	5,357,402	5,451,029	93,627	24,130	
Total Steam Production Plant		7,431,983,313	7.47%	7.91%	555,002,804	587,739,080	32,736,276	8,437,071	
DAVE JOHNSTON Other Plant Closure Costs	SG					8,198,410	8,198,410	2,112,964	
HAYDEN Other Plant Closure Costs	SG					1,067,366	1,067,366	275,091	
HUNTER Other Plant Closure Costs	SG					6,240,831	6,240,831	1,608,440	
HUNTINGTON Other Plant Closure Costs	SG					8,985,576	8,985,576	2,315,839	
JIM BRIDGER Other Plant Closure Costs	SG					11,820,468	11,820,468	3,046,471	
JIM BRIDGER MINE Undepreciated Investment and Reclamation	SE					14,498,896	14,498,896	3,617,763	
NAUGHTON Other Plant Closure Costs	SG					3,939,435	3,939,435	1,015,305	
WYODAK Other Plant Closure Costs	SG					637,542	637,542	164,313	
Total Other Plant Closure Costs						55,388,524	55,388,524	14,156,185	
COMBINED TOTAL					555,002,804	643,127,604	88,124,800	22,593,257	

Docket No. UM 1968
Exhibit PAC/702
Witness: Steven R. McDougal

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

PACIFICORP

Exhibit Accompanying Supplemental Direct Testimony of Steven R. McDougal
Supplemental Depreciation Rate Comparison

February 2020

P A C I F I C O R P
Depreciation Rate Comparison - Plant Balances as of December, 2020

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATION	
			EXISTING	REVISED PROPOSED	EXISTING	REVISED PROPOSED	DIFFERENCE	OR	OR
Production Plant									
Steam Production - Water Rights	SG	7,431,983,313	4.73%	7.91%	351,724,055	587,739,080.00	236,015,025	60,827,797	
Hydro Production	SG	35,638,063	3.01%	3.06%	29,943,661	30,487,681	524,020	135,055	
Other Production	SG	5,075,636,837	3.21%	4.02%	163,112,102	203,786,985	40,674,883	10,483,076	
Other Production - Water Rights		32,709,325							
Total Production Plant		13,571,064,968							
Total Production Plant - Depreciable		13,502,717,580	4.03%	6.09%	544,779,818	821,993,746	277,213,928	71,445,928	
Transmission Plant	SG	7,375,554,755	1.77%	1.90%	130,435,713	139,796,277	9,360,564	2,412,484	
Distribution Plant									
Distribution	CA	280,326,706	2.67%	2.70%	7,472,463	7,570,061	97,598	-	
Distribution	OR	2,243,678,194	2.52%	2.57%	56,492,130	57,702,243	1,210,113	1,210,113	
Distribution	WA	526,113,490	2.76%	2.74%	14,526,469	14,411,610	(114,859)	-	
Distribution	WY	783,969,878	2.97%	2.79%	23,248,951	21,881,003	(1,367,948)	-	
Distribution	UT	3,160,310,244	2.62%	2.63%	82,950,370	83,098,150	147,780	-	
Distribution	ID	386,446,632	2.71%	2.63%	10,453,988	10,163,756	(290,232)	-	
Total Distribution		7,380,845,143	2.64%	2.64%	195,144,371	194,826,823	(317,548)	1,210,113	
General Plant - Vehicles *									
General Plant - Vehicles	CA	852,236	3.48%	8.63%	29,658	73,548	43,890	-	
General Plant - Vehicles	SG	304,035	3.48%	8.63%	10,580	26,238	15,658	4,035	
General Plant - Vehicles	ID	2,295,198	4.28%	8.73%	98,234	200,371	102,136	-	
General Plant - Vehicles	OR	768,932	4.28%	8.73%	32,910	67,128	34,217	8,819	
General Plant - Vehicles	SG	7,689,181	7.04%	6.43%	541,318	494,414	(46,904)	(46,904)	
General Plant - Vehicles	SG	857,171	7.04%	6.43%	60,345	55,116	(5,229)	(1,348)	
General Plant - Vehicles	SO	255,789	7.04%	6.43%	18,008	16,447	(1,560)	(423)	
General Plant - Vehicles	SG	409,796	2.53%	3.82%	10,368	15,654	5,286	1,362	
General Plant - Vehicles	SE	251,862	5.04%	8.92%	12,694	22,466	9,772	2,438	
General Plant - Vehicles	SG	3,051,700	5.04%	8.92%	153,806	272,212	118,406	30,517	
General Plant - Vehicles	SG	2,635,088	5.04%	8.92%	132,808	235,050	102,241	27,714	
General Plant - Vehicles	UT	10,010,742	5.04%	8.92%	504,541	892,958	388,417	-	
General Plant - Vehicles	SG	608,194	5.60%	2.90%	34,059	17,638	(16,421)	(4,232)	
General Plant - Vehicles	WA	1,022,424	5.60%	2.90%	57,256	29,650	(27,605)	-	
General Plant - Vehicles	SG	2,079,440	5.85%	8.78%	121,647	182,575	60,928	15,703	
General Plant - Vehicles	WY	2,585,714	5.85%	8.78%	151,264	227,026	75,761	-	
General Plant - Vehicles	SO	1,860,982	2.51%	6.23%	46,711	115,939	69,229	18,766	
General Plant - Vehicles	CA	793,720	4.49%	5.31%	35,638	42,147	6,509	-	
General Plant - Vehicles	SG	204,130	4.49%	5.31%	9,165	10,839	1,674	431	
General Plant - Vehicles	ID	4,350,829	4.34%	5.19%	188,826	225,808	36,982	-	
General Plant - Vehicles	SG	779,534	4.34%	5.19%	33,832	40,458	6,626	1,708	
General Plant - Vehicles	OR	11,812,885	5.48%	5.51%	647,346	650,890	3,544	3,544	
General Plant - Vehicles	SG	1,109,492	5.48%	5.51%	60,800	61,133	333	86	
General Plant - Vehicles	SG	236,400	2.10%	3.50%	4,964	8,274	3,310	853	
General Plant - Vehicles	SE	219,289	4.56%	6.36%	10,000	13,991	3,991	986	
General Plant - Vehicles	SG	3,608,320	4.56%	6.36%	164,539	230,211	65,671	16,925	
General Plant - Vehicles	SO	1,475,100	4.56%	6.36%	67,265	94,111	26,847	7,277	
General Plant - Vehicles	UT	18,540,989	4.56%	6.36%	845,469	1,182,915	337,446	-	
General Plant - Vehicles	SG	1,563,941	5.07%	3.43%	79,292	53,643	(25,649)	(6,610)	
General Plant - Vehicles	WA	3,133,469	5.07%	3.43%	158,967	107,478	(51,389)	-	
General Plant - Vehicles	SG	3,120,067	5.66%	6.66%	176,596	214,037	37,441	9,650	
General Plant - Vehicles	WY	5,012,276	5.66%	6.66%	283,695	343,842	60,147	-	
General Plant - Vehicles	CA	454,745	2.32%	2.68%	10,550	12,187	1,637	-	
General Plant - Vehicles	SG	13,637	2.32%	2.68%	316	365	49	13	
General Plant - Vehicles	SG	63,528	2.28%	2.44%	1,448	1,550	102	26	
General Plant - Vehicles	SG	1,481,990	2.28%	2.44%	33,789	36,161	2,371	-	
General Plant - Vehicles	OR	3,355,388	2.44%	2.72%	81,871	91,267	9,395	9,395	
General Plant - Vehicles	SG	153,214	2.44%	2.72%	3,738	4,167	429	111	
General Plant - Vehicles	SG	3,491	2.44%	2.72%	85	95	10	3	
General Plant - Vehicles	SE	43,162	1.91%	3.47%	825	1,498	674	168	
General Plant - Vehicles	SG	1,306,628	1.91%	3.47%	24,957	45,340	20,383	5,253	
General Plant - Vehicles	SG	1,517,293	1.91%	3.47%	28,980	52,650	23,670	6,416	
General Plant - Vehicles	UT	5,800,349	1.91%	3.47%	110,787	201,272	90,485	-	
General Plant - Vehicles	SG	83,243	2.38%	2.29%	1,991	1,906	(75)	(19)	
General Plant - Vehicles	WA	620,650	2.38%	2.29%	14,771	14,213	(559)	-	

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 of factors: December 2017 Oregon Results of Operations 2017 Protocol / 13 Mo Average

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATION	
			EXISTING	REVISED PROPOSED	EXISTING	REVISED PROPOSED	DIFFERENCE	OR	
General Plant - Vehicles	SG	592,972	2.68%	3.07%	15,892	18,204	2,313	596	
General Plant - Vehicles	WY	3,220,759	2.66%	3.07%	86,316	98,877	12,561	-	
General Plant - Vehicles	SG	6,433	2.18%	1.65%	140	106	(34)	(9)	
General Plant - Vehicles	CA	1,447,080	7.20%	12.21%	104,190	176,689	72,499	-	
General Plant - Vehicles	SG	94,951	7.67%	11.95%	7,283	11,347	4,064	1,047	
General Plant - Vehicles	ID	2,987,665	7.67%	11.95%	229,154	357,026	127,872	-	
General Plant - Vehicles	OR	12,063,235	9.23%	9.31%	1,115,283	1,124,949	9,667	9,667	
General Plant - Vehicles	SG	82,388	9.23%	9.31%	7,604	7,670	66	17	
General Plant - Vehicles	SG	110,980	8.10%	10.55%	8,989	11,708	2,719	701	
General Plant - Vehicles	SO	1,450,283	8.10%	10.55%	117,473	153,005	35,532	9,632	
General Plant - Vehicles	UT	14,569,513	8.10%	10.55%	1,180,131	1,537,084	356,953	-	
General Plant - Vehicles	SG	76,764	5.66%	9.49%	4,345	7,285	2,940	758	
General Plant - Vehicles	WA	2,348,544	9.49%	9.49%	132,928	222,877	89,949	-	
General Plant - Vehicles	WY	4,408,344	8.47%	14.89%	373,387	656,402	283,016	-	
General Plant - Vehicles	CA	2,265,611	4.98%	5.59%	112,827	126,648	13,820	-	
General Plant - Vehicles	ID	6,717,318	3.73%	5.39%	250,556	362,063	111,507	-	
General Plant - Vehicles	SG	1,069,121	3.73%	5.39%	39,878	57,626	17,747	4,574	
General Plant - Vehicles	OR	22,854,375	5.14%	5.20%	1,174,715	1,188,428	13,713	13,713	
General Plant - Vehicles	SG	1,524,457	5.14%	5.20%	78,357	79,272	915	236	
General Plant - Vehicles	SG	1,943,963	1.86%	2.66%	36,158	51,709	15,552	4,008	
General Plant - Vehicles	SE	382,959	5.36%	6.09%	20,527	23,322	2,796	698	
General Plant - Vehicles	SG	13,090,861	5.36%	6.09%	701,670	797,233	95,563	24,629	
General Plant - Vehicles	SO	3,825,432	5.36%	6.09%	205,043	232,969	27,926	7,570	
General Plant - Vehicles	UT	35,912,226	5.36%	6.09%	1,924,895	2,187,055	262,159	-	
General Plant - Vehicles	SG	465,312	6.03%	3.93%	28,058	18,287	(9,772)	(2,518)	
General Plant - Vehicles	WA	5,846,223	6.03%	3.93%	352,527	229,757	(122,771)	-	
General Plant - Vehicles	SG	24,392,855	4.86%	5.80%	1,185,493	1,414,786	229,293	59,095	
General Plant - Vehicles	WY	14,896,522	4.86%	5.80%	723,971	863,998	140,027	-	
Total General Plant - Vehicles*		287,063,409	5.33%	6.52%	15,314,391	18,703,259	3,388,868	247,085	
General Plant - All Other									
General Plant - All Other	ID	4,646	1.17%	1.70%	54	79	25	-	
General Plant - All Other	SG	1,183	2.03%	2.05%	24	24	0	0	
General Plant - All Other	UT	80,996	2.03%	2.05%	1,644	1,660	16	-	
General Plant - All Other	WY	74,246	1.98%	1.88%	1,470	1,396	(74)	-	
General Plant - All Other	CA	3,012,931	1.71%	1.99%	51,520	59,997	8,477	-	
General Plant - All Other	SO	456,255	1.71%	1.99%	7,602	9,079	1,278	346	
General Plant - All Other	ID	12,477,686	1.65%	1.84%	205,883	229,225	23,342	-	
General Plant - All Other	SG	1,446,832	1.65%	1.84%	23,873	26,622	2,749	708	
General Plant - All Other	SO	779,213	1.65%	1.84%	12,857	14,338	1,481	401	
General Plant - All Other	OR	33,518,026	1.86%	2.08%	623,435	702,170	78,735	78,735	
General Plant - All Other	SG	2,963,511	1.86%	2.08%	55,121	61,641	6,520	1,680	
General Plant - All Other	SO	48,771,365	1.86%	2.08%	925,747	1,035,244	109,497	29,681	
General Plant - All Other	SG	363,676	1.51%	1.76%	5,492	6,401	909	234	
General Plant - All Other	CN	8,374,998	1.53%	2.55%	128,137	213,562	85,425	26,902	
General Plant - All Other	SG	2,387,110	1.53%	2.55%	36,523	60,871	24,349	6,275	
General Plant - All Other	SO	40,099,508	1.53%	2.55%	613,522	1,022,537	409,015	110,871	
General Plant - All Other	UT	45,382,211	1.53%	2.55%	694,348	1,155,442	461,094	-	
General Plant - All Other	SE	1,041,182	1.53%	2.55%	15,930	26,550	10,620	2,650	
General Plant - All Other	SG	92,763	2.52%	2.08%	3,338	1,929	(408)	(105)	
General Plant - All Other	SO	1,488,037	2.52%	2.08%	37,499	30,951	(6,547)	(1,775)	
General Plant - All Other	WA	11,467,860	2.52%	2.08%	288,991	239,453	(49,538)	-	
General Plant - All Other	SG	860,033	1.95%	2.55%	16,771	21,931	5,160	1,330	
General Plant - All Other	SO	132,386	1.95%	2.55%	2,582	3,376	794	215	
General Plant - All Other	WY	17,893,960	1.95%	2.55%	348,933	456,770	107,837	-	
Total General Plant - All Other		234,170,613	1.75%	2.30%	4,100,495	5,381,250	1,280,755	258,150	
Total General Plant		521,234,022	3.72%	4.62%	19,414,887	24,084,509	4,669,623	505,235	
Total Company - Depreciable Plant		28,780,351,500	3.09%	4.10%	889,774,789	1,180,701,356	290,926,567	75,573,761	

Total General Plant - Vehicles*

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATION	
			EXISTING	REVISED PROPOSED	EXISTING	REVISED PROPOSED	DIFFERENCE	OR	OR
GADSBY RESERVE AMORTIZATION	SG				(2,341,500)	-	2,341,500		603,471
BLUNDELL RESERVE AMORTIZATION	SG				(785,202)	-	785,202		202,369
WYOMING - DISTRIBUTION RESERVE AMORTIZATION	WY				(2,077,204)	-	2,077,204		-
UTAH - DISTRIBUTION RESERVE AMORTIZATION	UT				(23,109,549)	-	23,109,549		-
IDAHO - DISTRIBUTION RESERVE AMORTIZATION	ID				(2,508,698)	-	2,508,698		-
DAVE JOHNSTON Other Plant Closure Costs	SG				-	8,198,410	8,198,410		2,112,964
HAYDEN Other Plant Closure Costs	SG				-	1,067,366	1,067,366		275,091
HUNTER Other Plant Closure Costs	SG				-	6,240,831	6,240,831		1,608,440
HUNTINGTON Other Plant Closure Costs	SG				-	8,985,576	8,985,576		2,315,839
JIM BRIDGER Other Plant Closure Costs	SG				-	11,820,468	11,820,468		3,046,471
JIM BRIDGER MINE Undepreciated Investment and Reclamation	SE				-	14,498,896	14,498,896		3,617,763
NAUGHTON Other Plant Closure Costs	SG				-	3,939,435	3,939,435		1,015,305
WYODAK Other Plant Closure Costs	SG				-	637,542	637,542		164,313
Total Company							377,137,244.14		90,635,786.34

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

REDACTED

Docket No. UM 1968

Exhibit PAC/800

Witness: Chad A. Teply

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

PACIFICORP

REDACTED
Supplemental Direct Testimony of Chad A. Teply

February 2020

TABLE OF CONTENTS

I. INTRODUCTION 1

II. PURPOSE OF SUPPLEMENTAL TESTIMONY 1

III. SCOPE OF DECOMMISSIONING STUDY 2

IV. COMPARISON TO PREVIOUS ESTIMATES 5

V. RESULTS 8

ATTACHED EXHIBITS

Confidential Exhibit PAC/801—Confidential Decommissioning Study Base Estimate

Confidential Exhibit PAC/802—Other Costs to Consider

Confidential Exhibit PAC/803—Owner Cost and Contractor Indirect Details

1 **I. INTRODUCTION**

2 **Q. Are you the same Chad A. Teply who previously filed testimony in this**
3 **proceeding on behalf of PacifiCorp d/b/a Pacific Power (PacifiCorp or the**
4 **Company)?**

5 A. Yes.

6 **II. PURPOSE OF SUPPLEMENTAL TESTIMONY**

7 **Q. What is the purpose of your supplemental testimony?**

8 A. The purpose of my supplemental testimony is to provide background regarding the
9 confidential decommissioning and site restoration study filed by PacifiCorp in this
10 proceeding on January 16, 2020 (the Decommissioning Study).¹ My supplemental
11 testimony discusses the scope of the Decommissioning Study and the differences
12 between previous plant decommissioning estimates, and summarizes the costs
13 estimated in the Decommissioning Study.

14 **Q. Please explain the responsibilities of the staff within your organization related to**
15 **decommissioning and site restoration of PacifiCorp's coal-fueled generation**
16 **resources.**

17 A. My staff is responsible for preparing decommissioning scopes of work, procuring
18 studies and environmental assessments, coordinating with PacifiCorp's operations,
19 environmental, regulatory, and compliance teams, engaging the competitive market in
20 decommissioning and site remediation contracting, and ultimately managing
21 execution of site decommissioning and restoration projects for PacifiCorp's owned
22 and operated coal-fueled generation resources.

¹ *In the Matter of PACIFICORP, dba PACIFIC POWER, Application for Authority to Implement Revised Depreciation Rates*, Docket No. UM 1968, PacifiCorp's Decommissioning Study at 20-25 (Jan. 16, 2020).

1 **Q. Why did PacifiCorp conduct the Decommissioning Study?**

2 A. Through PacifiCorp's Multi-State Process negotiations, the signatories to the 2020
3 PacifiCorp Inter-Jurisdictional Allocation Protocol (2020 Protocol) agreed that the
4 Company should conduct a thorough study of decommissioning and site restoration
5 costs for its coal-fueled generation resources.² One component of the 2020 Protocol,
6 the allocation of decommissioning and site restoration costs,³ specifies that the
7 Company will allocate to Oregon its share of actual decommissioning and site
8 restoration costs for only those coal-fueled existing resources that have a common
9 retirement date in all states. For all other existing coal-fueled resources serving
10 PacifiCorp's customers, PacifiCorp will allocate to Oregon its share of estimated
11 decommissioning and site remediation costs through the Oregon depreciable lives for
12 each resource. For non-common closure coal-fueled resources, PacifiCorp will not
13 allocate any variance between the estimated and actual decommissioning and site
14 remediation costs to Oregon, nor will the Company refund to Oregon any costs
15 collected that are in excess of actual decommissioning or site remediation costs.
16 Signatories to the 2020 Protocol agreed that a thorough site-specific decommissioning
17 and site restoration study to more accurately estimate the costs of decommissioning
18 and site restoration was necessary to effectuate these provisions of the 2020 Protocol.

19 **III. SCOPE OF DECOMMISSIONING STUDY**

20 **Q. Please describe the scope of the Decommissioning Study.**

21 A. The scope of work for the Decommissioning Study includes the following

² *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*, Docket No. UM 1050, Order No. 20-024 (Jan. 23, 2020) (2020 Protocol Sections 4.3.1.1-4.3.1.2).

³ *Id.* (2020 Protocol Section 4.3.1.4).

1 requirements:

- 2 • Provide an owner-informed, overall decommissioning design basis to be used
3 for all of the generating facilities in the study. The design basis established
4 the fundamental assumptions for the cost estimates provided in the final
5 Decommissioning Study.
- 6 • Provide a Class 3 cost estimate to identify of all of the costs for the
7 decommissioning, demolition, reclamation, and remediation of the Hunter,
8 Huntington, Dave Johnston, Jim Bridger, Naughton, Wyodak, and Hayden
9 generating facilities.
- 10 • Provide a narrative report describing the entities involved, process used to
11 prepare the report, and assumptions.
- 12 • Provide a spreadsheet report incorporating the Association for the
13 Advancement of Cost Engineering (AACE)⁴ Class 3 cost estimates inclusive
14 of certain owner provided Asset Retirement Obligation (ARO) cost estimates
15 as verified by the third-party study provider.
- 16 • Provide costs estimate based on fourth quarter 2019 dollars.

17 **Q. Why were PacifiCorp's other coal-fueled generation facilities not included in the**
18 **Decommissioning Study?**

19 A. PacifiCorp's owned, but not operated, Cholla Unit 4, Colstrip Units 3 and 4, and
20 Craig Units 1 and 2 were not included in the Decommissioning Study because those

⁴ AACE International is the Association for the Advancement of Cost Engineering and is commonly referred to as AACE. AACE is a 501(c)(3) non-profit professional association founded in 1956 that offers publications, practice guides, education, certification and recommended practices for cost estimating.

1 units had common depreciable lives proposed for all states in the depreciation study
2 and common retirement dates in the 2019 Integrated Resource Plan.⁵

3 **Q. Who conducted the Decommissioning Study for the Company?**

4 A. The Decommissioning Study was performed by a consulting firm with input from
5 independent contractors with direct experience decommissioning and restoring coal-
6 fueled facilities following retirement of generation resources. The study was
7 performed by independent engineering consultant Kiewit Engineering Group Inc.
8 The study included review and input from an independent demolition contractor
9 North American Dismantling Corporation. The study also included review and input
10 from independent hazardous materials abatement contractors Winter Environmental
11 and ARC Abatement. Two additional independent demolition contractors, Bierlein
12 Companies, Inc. and Brandenburg Industrial Service Company, also reviewed the
13 Decommissioning Study results.

14 **Q. Are you planning to conduct separate decommissioning studies for Cholla
15 Unit 4, Colstrip Units 3 and 4, and Craig Units 1 and 2?**

16 A. A consulting firm and demolition contractor is currently performing the evaluation of
17 decommissioning and demolition costs for Colstrip Units 3 and 4, along with a
18 supplemental site restoration estimates being developed by the plant operator through
19 an independent contractor. That study should be completed in late March 2020.
20 Arizona Public Service Company, the operator of the Cholla generation facility, has
21 retained APTIM Corporation to study the decommissioning and demolition costs for
22 the entire Cholla generation facility, including Cholla Unit 4. APTIM Corporation's

⁵ *In the Matter of PacifiCorp, dba Pacific Power, 2019 Integrated Resource Plan*, Docket No. LC 70 (Oct. 18, 2019).

1 evaluation is expected to be complete by the end of the second quarter 2020. A
2 decommissioning and demolition study for the Craig facility will be completed by no
3 later than 2024 in accordance with the 2020 Protocol.

4 **IV. COMPARISON TO PREVIOUS ESTIMATES**

5 **Q. Please describe the difference between the Decommissioning Study and previous**
6 **decommissioning estimates prepared by the Company?**

7 A. The Decommissioning Study provides an AACE Class 3 estimate for demolition,
8 salvage, and scrap costs for the facilities studied. An AACE Class 3 cost estimate has
9 an expected accuracy of minus 20 percent to plus 30 percent. The typical purpose of
10 a Class 3 estimate is for budget authorization or control.

11 Previous decommissioning cost estimates were extrapolated from AACE
12 Class 5 estimates for demolition of a limited subset of PacifiCorp's owned and
13 operated coal-fueled facilities. A Class 5 study has an expected accuracy of minus
14 50 percent to plus 100 percent. The typical purpose of a Class 5 estimate is for
15 concept screening. It should also be noted that the underlying scope and design basis
16 for the previous decommissioning cost estimates was refined and expanded in
17 response to scoping feedback from stakeholders during the Multi-State Process
18 negotiations.

19 **Q. Please describe the major differences between the previous estimates and the**
20 **current Decommissioning Study.**

21 A. The differences between the previous estimates and the current Decommissioning
22 Study are primarily in the method, estimate class, scope, assumptions for ARO and

1 environmental liabilities, site reclamation, owner's costs and contractor indirect costs
2 applied to the current Decommissioning Study.

3 **Q. What is the change to the method of estimating decommissioning costs used in**
4 **the Decommissioning Study?**

5 A. The previous estimates developed demolition costs and salvage values for three coal-
6 fueled generating facilities that were intended to be generally representative of the
7 broader coal-fueled generating fleet. The cost of demolition and salvage for the
8 generating facilities that were not directly studied were extrapolated to establish
9 estimates using generally comparable generating facilities that had been studied. The
10 current Decommissioning Study estimates the cost and salvage values for each
11 generating facility individually.

12 **Q. What is the change to the estimate class?**

13 A. The previous estimates utilized an AACE Class 5 estimating approach with an
14 expected accuracy of minus 50 percent to plus 100 percent. The current
15 Decommissioning Study utilizes an AACE Class 3 estimating approach study with an
16 expected accuracy of minus 20 percent to plus 30 percent.

17 **Q. Please describe the scope of the estimate in the Decommissioning Study.**

18 A. The scope of the previous estimates was focused primarily at a facility level and
19 limited to individual generating units. The previous estimates did not include
20 infrastructure and utilities outside the plant perimeter. The current study focused on
21 individual units as well as all common plant facilities, both inside and outside the
22 facility perimeter.

1 **Q. How were ARO addressed in the Decommissioning Study?**

2 A. During the time between the previous estimates and the current study, the scope and
3 cost of AROs changed as existing obligations were completed and new obligations
4 were incurred. In addition, the scope of the current study included reviewing the cost
5 of PacifiCorp's ARO estimates. Where the consultant found that the consultant's
6 estimate for an ARO was significantly different than PacifiCorp's estimate, the
7 consultant included their estimate for the ARO in the Decommissioning Study. The
8 net result was a total increase of approximately \$16.7 million or an average increase
9 of approximately \$2.4 million per generating facility.

10 **Q. Did the Decommissioning Study address site reclamation?**

11 A. Yes. The previous estimates did not include site reclamation. The current
12 Decommissioning Study includes site reclamation at an estimated cost of
13 \$10.9 million per generating facility. Reclamation scope assumptions include grading
14 to meet permit conditions and match existing terrain as much as reasonably possible,
15 installing top soil, and seeding for native plants. Top soil installation and seeding was
16 not estimated for Wyodak, due to its co-location with non-PacifiCorp generation
17 resources in an energy hub.

18 **Q. How did the Decommissioning Study address owner's cost and contractor
19 indirects?**

20 A. The previous estimates did not include owner's project development and oversight
21 costs or itemized competitive market contractor indirect costs. The current
22 Decommissioning Study includes owner's project development and oversight costs.

1 Owner's costs include the cost of preparing the facility for the work, project
2 management, long-lead permitting, and site demolition management.

3 **V. RESULTS**

4 **Q. Please summarize the results of the Decommissioning Study.**

5 A. Exhibit PAC/801 contains a table showing the results of the Decommissioning Study
6 excluding certain costs that may be considered outside of decommissioning costs or
7 require additional steps to refine their accuracy. Exhibit PAC/802 contains a table
8 summarizing those other costs that will be associated with decommissioning and
9 demolition and were estimated to be an average of approximately \$ [REDACTED] per
10 generating facility. Owner's costs were estimated to be an average of approximately
11 \$ [REDACTED] per generating facility, and contractor indirect costs were estimated to be
12 an average of approximately \$ [REDACTED] per generating facility, as identified in
13 Exhibit PAC/803.

14 **Q. What costs were included in the total base decommissioning and demolition costs
15 for each facility?**

16 A. In general terms, the base decommissioning costs include the costs to: (1) develop the
17 decommissioning project including the site investigation; (2) decommissioning the
18 facility, decontaminating activities, and preparing the facility for the demolition
19 contractor; (3) dismantling and demolition of the facility less the offset value of
20 salvage and scrap; (4) the cost of completing ARO, site remediation, and site
21 restoration; and (5) the estimates of competitive market contractor margin and

1 indirect costs.⁶ The costs and offsets were adjusted to PacifiCorp ownership values
2 for each facility studied.

3 **Q. Were there any offsets to the estimated base decommissioning and demolition**
4 **costs?**

5 A. Yes. Demolition costs are offset by the value of salvage and scrap. Estimated
6 salvage value is based on the projected value of equipment, materials, and
7 commodities that could be sold. Estimated scrap value is based on the estimated
8 then-current market prices of steel, titanium, copper based metals, and other valuable
9 metals.⁷

10 **Q. Does the Decommissioning Study incorporate other costs in relation to**
11 **decommissioning?**

12 A. Yes. Other costs incorporated in the Decommissioning Study that may be considered
13 outside of decommissioning costs include: (1) assets for which cost recovery is
14 accounted for through mechanisms other than depreciation; (2) assets that do not
15 present an immediate hazard, nuisance, or need to decommission and remediate,
16 including asbestos coated piping; (3) coal pile subsurface excavation and remediation
17 and above-ground asbestos remediation costs that have been estimated, but will be
18 further evaluated in the next steps; and (4) material and supply inventory and rolling
19 stock dispensation.⁸

⁶ Decommissioning Study at 20-25.

⁷ *Id.* at 15-16 and 24.

⁸ *Id.* at 24-25.

1 **Q. Is PacifiCorp conducting other efforts to more accurately estimate the**
2 **decommissioning costs?**

3 A. Yes. The Decommissioning Study assumed removal of 10 feet of coal-laden soil
4 under the current coal piles at each facility. PacifiCorp is planning to conduct a coal
5 pile boring study to improve the coal pile subsurface excavation, remediation, and
6 haul off cost estimate for each facility studied. PacifiCorp is also planning to conduct
7 an asbestos study for each facility studied to improve asbestos abatement costs.

8 **Q. Are these the Company's final estimates for decommissioning costs?**

9 A. No. The 2020 Protocol contemplates an update of the Decommissioning Study in
10 2024 to address the Craig, Hunter, Huntington, and Wyodak coal-fueled resources.
11 That study will update the estimated decommissioning costs so that depreciation rates
12 for Craig⁹ and the longer-lived resources (i.e. Hunter, Huntington, and Wyodak) can
13 be updated to reflect more accurate and contemporaneous decommissioning
14 estimates. Further, as I discussed previously, the operators of Colstrip Units 3 and 4
15 and Cholla Unit 4 are separately estimating decommissioning and site restoration
16 costs for those units.

17 **Q. Does this conclude your direct testimony?**

18 A. Yes.

⁹ PacifiCorp's ownership share is 19 percent of Craig Unit 1 and 19 percent of Craig Unit 2.

REDACTED

Docket No. UM 1968

Exhibit PAC/801

Witness: Chad A. Teply

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

PACIFICORP

REDACTED

Exhibit Accompanying Supplemental Direct Testimony of Chad A. Teply

Confidential Decommissioning Study Base Estimate

February 2020

CONFIDENTIAL

REDACTED

Decommissioning Study Base Estimate

Description	Hunter	Huntington	D Johnston	J Bridger	Naughton	Wyodak	Hayden
1 Site Investigation and Development							
2 Decommissioning - Owner scope							
3 Pre-demolition Decontamination							
4 Net of Demolition, Salvage, and Scrap							
5 Reclamation							
6 Demolition Contractor Plant Specific Items							
Demolition Contractor Subtotal - Categories 3 thru 6 above							
Gross Cost							
Salvage/Scrap Offset							
Net Cost							
7 Owner Plant Specific AROs							
9 Demolition Contractor Project Indirects							
10 BASE ESTIMATE Subtotal, before Contingency							
Gross Cost							
Salvage/Scrap Offset							
Net Cost							
11 Contingency							
12 Net Cost							
13 PacifiCorp Ownership Percentage of the Plant	84.687%	100.000%	100.000%	66.667%	100.000%	80.000%	17.500%
14 PacifiCorp Share of BASE ESTIMATE Total, excluding Contingency							
Gross Cost							
Salvage/Scrap Offset							
Net Cost							

REDACTED

Docket No. UM 1968

Exhibit PAC/802

Witness: Chad A. Teply

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

PACIFICORP

REDACTED

Exhibit Accompanying Supplemental Direct Testimony of Chad A. Teply

Other Costs to Consider

February 2020

CONFIDENTIAL

Other Costs Detail

Description	Hunter	Huntington	D Johnston	J Bridger	Naughton	Wyodak	Hayden
2 Writedown of M & S Inventory Sale and Disposal							
3 Underground Pipe ACM removal & disposal (non-ARO)							
4 Net of Rolling Stock							
5 Coal pile excavation and Haul Off							
6 Demolition Contractor Plant Specific Items							
8 Owner Plant Specific Liabilities							
9 Demolition Contractor Project Indirects							
10 OTHER ITEMS TO CONSIDER Subtotal, before Contingency - Categories 1 thru 9 above							
Gross Cost							
Salvage/Scrap Offset							
Net Cost							
13 PacifiCorp Ownership Percentage of the Plant	84.687%	100.000%	100.000%	66.667%	100.000%	80.000%	17.500%
14 PacifiCorp Share of OTHER ITEMS TO CONSIDER Total							
Gross Cost							
Salvage/Scrap Offset							
Net Cost							

REDACTED

REDACTED

Docket No. UM 1968

Exhibit PAC/803

Witness: Chad A. Teply

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

PACIFICORP

REDACTED

Exhibit Accompanying Supplemental Direct Testimony of Chad A. Teply

Owner Cost and Contractor Indirect Details

February 2020

CONFIDENTIAL

REDACTED

OWNER COSTS DETAIL

Description	Hunter	Huntington	D Johnston	J Bridger	Naughton	Wyodak	Hayden
1 Site Investigation and Development							
a							
b							
c							
1 SUBTOTAL							
2 Decommissioning - Owner scope							
a							
b							
2 SUBTOTAL							
Owner Initial Scope Subtotal - Categories 1 & 2 above							
7 Owner Plant Specific AROs							
Owner AROs Indirects (8.5%)	\$2,509,956	\$1,855,112	\$2,647,068	\$6,274,058	\$5,834,468	\$351,682	\$1,326,285
Total Owner Costs - Categories 1, 2 and 3 above							
13 PacifiCorp Ownership Percentage of the Plant	84.687%	100.000%	100.000%	66.667%	100.000%	80.000%	17.500%
PacifiCorp Ownership Share of OWNER COSTS							

DEMOLITION CONTRACTOR INDIRECTS DETAIL

Description	Hunter	Huntington	D Johnston	J Bridger	Naughton	Wyodak	Hayden
9 Demolition Contractor Project Indirects - Percentage of Categories 3 thru 6 above							
a							
b							
c							
9 SUBTOTAL							
13 PacifiCorp Ownership Percentage of the Plant	84.687%	100.000%	100.000%	66.667%	100.000%	80.000%	17.500%
PacifiCorp Ownership Share of CONTRACTOR INDIRECTS							

CERTIFICATE OF SERVICE


I certify that I served a true and correct copy of PacifiCorp's **Supplemental Direct Testimony** on the parties listed below via electronic mail and/or overnight delivery in compliance with OAR 860-001-0180.

SERVICE LIST UM 1968

PacifiCorp	
PacifiCorp, dba Pacific Power 825 NE Multnomah St., Suite 2000 Portland, OR 97232 oregondockets@pacificorp.com	Etta Lockey (C) Pacific Power 825 NE Multnomah Ste 2000 Portland OR 97232 Etta.lockey@pacificorp.com
Matthew McVee (C) Pacific Power 825 NE Multnomah Ste 2000 Portland OR 97232 Matthew.mcvee@pacificorp.com	
Alliance of Western Energy Consumers	
Brent Coleman (C) Davison Van Cleve, PC 1750 SW Harbor Way, Suite 450 Portland, OR 97201 blc@dvclaw.com	Lance Kaufman (C) 2623 NW Bluebell Pl Corvallis OR 97330 lance@aegisinsights.com
Tyler C Pepple (C) Davison Van Cleve, PC 1750 SW Harbor Way, Suite 450 Portland, OR 97201 tcp@dvclaw.com	
Oregon Citizens' Utility Board	
Oregon Citizens' Utility Board 610 SW Broadway, STE 400 Portland, OR 97205 dockets@oregoncub.org	William Gehrke (C) Oregon Citizens' Utility Board 610 SW Broadway, STE 400 Portland, OR 97205 will@oregoncub.org
Michael Goetz (C) Oregon Citizens' Utility Board 610 SW Broadway, STE 400 Portland, OR 97205 mike@oregoncub.org	

Staff	
Sommer Moser (C) PUC Staff – Department of Justice 1162 Court St NE Salem, OR 97301 Sommer.moser@doj.state.or.us	Ming Peng (C) Public Utility Commission of Oregon PO Box 1088 Salem, OR 97308 Ming.peng@state.or.us
Elizabeth B Uzelac (C) PUC Staff – Department of Justice Business Activities Section 1162 Court St NE Salem, OR 97301 Elizabeth.b.uzelac@state.or.us	

Dated this 14th day of February, 2020



Wendy McDowd
Office Manager
McDowell Rackner Gibson PC
419 SW 11th Ave. Ste. 400
Portland, OR 97205
wendy@mrg-law.com