

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

UM 1647

In the Matter of

PACIFICORP, dba PACIFIC POWER,

Application for Authority to Implement  
Revised Depreciation Rates.

ORDER

DISPOSITION: STIPULATION ADOPTED

**I. INTRODUCTION**

On January 31, 2013, PacifiCorp, dba Pacific Power (Pacific Power), filed an application under ORS 757.140(1) to implement revised depreciation rates effective January 1, 2014. Pacific Power's filing included proposed depreciation curves, depreciable lives, and net salvage rates (collectively the parameters) and depreciation rates for the company's generation, transmission, distribution, general plant, and mining assets.<sup>1</sup>

A prehearing conference was held in this docket on February 27, 2013, and a schedule was adopted. Parties to this proceeding are Pacific Power, the Citizens' Utility Board of Oregon (CUB), the Industrial Customers of Northwest Utilities (ICNU), and Staff of the Public Utility Commission of Oregon.

On March 1, 2013, Pacific Power filed an application for a general rate revision, docketed as UE 263, seeking a base rate increase of about \$56 million (4.6 percent), effective January 1, 2014. In its filing, the company included its proposed revised depreciation rates filed in this docket.

The parties in both proceedings convened joint settlement conferences in June, 2013. As a result of those discussions, the parties reached a settlement resolving all issues in this docket. Their settlement would resolve the issue of the impact of Pacific Power's revised depreciation rates on the company's proposed revenue requirement increase in docket UE 263.

On July 9, 2013, the parties filed their stipulation, which is attached to this order as Appendix A. The parties to the stipulation are Pacific Power, Staff, CUB, and ICNU.

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<sup>1</sup> Pacific Power uses the straight-line, remaining life, vintage group depreciation methodology to depreciate its assets.

On August 6, 2013, the parties filed testimony in support of the stipulation, which is received as evidence in this proceeding.

## II. THE STIPULATION

The parties agree to Pacific Power's revised depreciation parameters and rates as filed, except for the adjustments shown in Exhibit A to the stipulation. Those adjustments reduce the company's depreciation expense in docket UE 263 by about \$1.6 million. The parties agree that Pacific Power will reflect the adjustments to depreciation rates in its rate increase application.

The parties note that Pacific Power's revised depreciation rates are currently under review by Commissions in other states where the company operates, including Utah, Wyoming, Idaho, and Washington. Pacific Power agrees to defer for future inclusion in rates any reduction to depreciation expense associated with additional adjustments to depreciation rates for system-allocated assets, except adjustments related to coal generation, adopted in any of those dockets.

The parties agree that Pacific Power will implement the revised depreciation rates effective January 1, 2014, and that Pacific Power will file a new depreciation study within five years of the date that this Commission approves their stipulation.

The stipulation reflects prior Commission decisions related to Pacific Power's depreciation schedules. These orders include Order No. 08-327, where the Commission directed Pacific Power to retain its existing depreciable lives—established in Order No. 03-457—for its coal facilities, except for the Carbon plant. The Commission approved a stipulation accelerating depreciation for the Carbon plant in docket UE 246, Order No. 12-493. Consistent with that decision, the depreciation life proposed for the Carbon plant was reduced from the year 2016 to 2015.

Pacific Power's filing also is consistent with the Commission decisions regarding accelerated depreciation for the Klamath Hydroelectric Project—Order Nos. 10-325 and 10-473. The parties note that Pacific Power's filing also excluded its Rolling Hills wind resource from its filing to be consistent with Order No. 08-548, which excluded that resource from the company's Oregon rates.

The stipulation is supported by testimony jointly sponsored by the parties.<sup>2</sup> The parties state that Staff performed an independent and comprehensive review of Pacific Power's filing. Staff developed a set of proposed Iowa Curves, average service lives, and net salvage rates for each of the plant accounts. Based on its analysis, Staff proposed two types of adjustments. The first type of adjustment concerns Iowa Curves and projected average service lives. The second type of adjustment concerns net salvage rates. Staff performed an independent review of Pacific Power's depreciation statistics and recommended depreciation parameters for numerous depreciation groups.

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<sup>2</sup> While ICNU supports the stipulation, its witness only sponsored the portions of the joint testimony that discuss how the parties reached settlement, the basic terms of the stipulation, and the overall outcome of the stipulation. ICNU's witness did not testify to the technical details underlying the stipulation.

The differences between the parties were resolved in their settlement meeting. As stated in their testimony:

To better reflect the historic and/or expected future patterns of available plant data and expected plant salvage values, the Stipulating Parties agreed on the modifications to the Iowa Curves used in developing depreciation rates, which resulted in lengthening the remaining lives for gas generation prime movers; transmission station equipment, supervisory equipment and overhead conductors and devices; Oregon distribution station equipment and overhead conductors and devices; Oregon distribution station equipment, supervisory equipment and meters; general plant buildings and some transportation equipment. The Stipulating parties also agreed to modify the net salvage percentages on gas generation accessory electric equipment and miscellaneous power plant equipment; and the preparation plant processing equipment and longwall mining equipment.<sup>3</sup>

The exhibit attached to the stipulation provides a table that details the straight-line, remaining life, average service life group depreciation rates derived for each depreciation group. As shown on page 9 of that exhibit (page 18 of Appendix A), the net effect of these changes is to reduce Pacific Power's depreciation expense by about \$1.6 million, effective January 1, 2014.<sup>4</sup>

### III. DISCUSSION

As shown in their testimony, the parties reviewed and applied prior Commission orders, while also undertaking an independent and comprehensive review of Pacific Power's filing. The exhibit attached to their stipulation provides a detailed breakdown of the adjustments agreed to among the parties. The stipulation incorporates terms that protect Oregon ratepayers with respect to ongoing proceedings in other jurisdictions where the Company operates. We find that the stipulation is reasonable and in the interest of the ratepayers. The stipulation should be adopted.

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<sup>3</sup> Stipulating Parties/100, p. 7.

<sup>4</sup> The change in depreciation expense has a revenue requirement impact of \$1.655 million. (Stipulating Parties/100, p. 6)

IV. ORDER

IT IS ORDERED that the stipulation by and between PacifiCorp, dba Pacific Power, the Citizens' Utility Board of Oregon, the Industrial Customers of Northwest Utilities, and Staff of the Public Utility Commission of Oregon, attached as Appendix A is adopted.

Made, entered, and effective SEP 25 2013

*Susan K. Ackerman*  
\_\_\_\_\_  
**Susan K. Ackerman**  
Chair

*John Savage*  
\_\_\_\_\_  
**John Savage**  
Commissioner

*Stephen M. Bloom*  
\_\_\_\_\_  
**Stephen M. Bloom**  
Commissioner



A party may request rehearing or reconsideration of this order under ORS 756.561. A request for rehearing or reconsideration must be filed with the Commission within 60 days of the date of service of this order. The request must comply with the requirements in OAR 860-001-0720. A copy of the request must also be served on each party to the proceedings as provided in OAR 860-001-0180(2). A party may appeal this order by filing a petition for review with the Court of Appeals in compliance with ORS 183.480 through 183.484.

BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON

UM 1647

In the Matter of

PACIFICORP D/B/A PACIFIC POWER

Application for Authority to Implement  
Revised Depreciation Rates.

STIPULATION

1 Parties to this case enter into this Stipulation to resolve all issues in docket UM 1647, the  
2 Application for Authority to Implement Revised Depreciation Rates filed by PacifiCorp d/b/a  
3 Pacific Power (PacifiCorp or Company).

4 PARTIES

5 1. The parties to this Stipulation are PacifiCorp, Staff of the Public Utility  
6 Commission of Oregon (Staff), the Citizens' Utility Board of Oregon (CUB) and the Industrial  
7 Customers of Northwest Utilities (ICNU) (collectively the Stipulating Parties).

8 BACKGROUND

9 2. On January 31, 2013, PacifiCorp filed an application under ORS 757.140(1) to  
10 implement revised depreciation rates, effective January 1, 2014. PacifiCorp's filing included  
11 proposed depreciation curves, depreciable lives, and net salvage rates (collectively the  
12 parameters) and depreciation rates for PacifiCorp's generation, transmission, distribution,  
13 general plant, and mining assets. PacifiCorp uses the straight-line, remaining-life, vintage group  
14 depreciation methodology to depreciate its assets. The Commission opened docket UM 1647 to  
15 review the filing.

16 3. The Commission approved PacifiCorp's current depreciation rates in Order  
17 No. 08-327, issued in docket UM 1329 on June 17, 2008. In that case, the Commission ordered

1 the Company to retain the existing depreciation lives established in Order No. 03-457, the  
2 Company's prior depreciation case, for its coal-fired facilities. Consistent with this precedent,  
3 the Company used these same depreciation lives for its coal-fired facilities in this filing, except  
4 the Carbon plant.

5 4. The Company's filing also reflected other Commission orders relevant to  
6 depreciation as follows: (1) the Commission reduced the depreciation life for the Carbon plant  
7 from 2016 to 2015 in approving a stipulation accelerating depreciation for the plant in Order  
8 No. 12-493 in docket UE 246; (2) the Commission approved accelerated depreciation rates for  
9 the Klamath Hydroelectric Project in Order No. 10-325 on August 18, 2010, and implemented  
10 the depreciation rates in Order No. 10-473 in docket UE 217; and (3) the Commission excluded  
11 the Rolling Hills wind resource from Oregon rates under Order No. 08-458 in docket UE 200;  
12 accordingly, there is no depreciation expense for the plant in this filing.

13 5. On March 1, 2013, PacifiCorp filed an application for a general rate revision  
14 under ORS 757.210 and OAR 860-022-0019 seeking a base rate increase of approximately  
15 \$56.0 million or 4.6 percent, effective January 1, 2014. PacifiCorp's filing in docket UE 263  
16 included the revised depreciation rates proposed in this case.

17 6. Consistent with Administrative Law Judge Patrick Power's Prehearing  
18 Conference Memorandum in docket UM 1647 dated February 27, 2013, and Administrative Law  
19 Judge Shani Pines' Prehearing Conference Memorandum in docket UE 263 dated March 27,  
20 2013, the parties to these dockets convened joint settlement conferences on June 12 through June  
21 14, 2013, and also on June 19, 2013. All parties were invited to participate.

22 7. As a result of the settlement conferences, the Stipulating Parties reached a  
23 settlement resolving all issues in docket UM 1647. The parties also resolved the impact of

1 PacifiCorp's revised depreciation rates on PacifiCorp's proposed revenue requirement increase  
2 in docket UE 263.

3 **AGREEMENT**

4 8. This Stipulation resolves all issues related to PacifiCorp's application to  
5 implement revised depreciation rates. The Stipulating Parties agree to submit this Stipulation  
6 to the Commission and request that the Commission approve the Stipulation as presented. The  
7 Stipulating Parties agree that this Stipulation will result in rates that meet the standard in  
8 ORS 756.040.

9 9. The Stipulating Parties agree to PacifiCorp's revised depreciation parameters and  
10 rates as filed in docket UM 1647, except for the adjustments set forth in Exhibit A. The  
11 Stipulating Parties agree that PacifiCorp will implement these revised depreciation rates effective  
12 January 1, 2014.

13 10. The adjustments set forth in Exhibit A reduce PacifiCorp's proposed Oregon  
14 revenue requirement in docket UE 263 by approximately \$1.6 million. The Stipulating Parties  
15 agree that PacifiCorp will reflect the adjustments in depreciation rates agreed to in this  
16 Stipulation in docket UE 263.

17 11. PacifiCorp's revised depreciation rates are currently under review in dockets in  
18 the other states in which the Company operates. The Company agrees to defer for future  
19 inclusion in customer rates any reductions to depreciation expense associated with additional  
20 adjustments to depreciation rates for system-allocated assets, except adjustments related to coal  
21 generation, adopted in any of those dockets in any other states in which PacifiCorp operates.

22 12. The Stipulating Parties agree that PacifiCorp will file a new depreciation study  
23 within five years of the date that the Commission approves this Stipulation.

1           13.    This Stipulation will be offered into the record as evidence under OAR 860-001-  
2 0350(7). The Stipulating Parties agree to support this Stipulation throughout this proceeding and  
3 any appeal, provide witnesses to sponsor this Stipulation at hearing, if needed, and recommend  
4 that the Commission issue an order adopting the Stipulation. The Stipulating Parties also agree  
5 to cooperate in drafting and submitting an explanatory brief or written testimony in support of  
6 the Stipulation in accordance with OAR 860-001-0350(7) unless the Administrative Law Judge  
7 or Commission waives this requirement.

8           14.    If this Stipulation is challenged by any other party to this proceeding, the  
9 Stipulating Parties agree that they will continue to support the Commission's adoption of the  
10 terms of this Stipulation. The Stipulating Parties reserve the right to cross-examine witnesses,  
11 introduce evidence as they deem appropriate to respond fully to the issues presented, and raise  
12 issues that are incorporated in the settlements embodied in this Stipulation.

13           15.    The Stipulating Parties have negotiated this Stipulation as an integrated  
14 document. If the Commission rejects all or any material portion of this Stipulation or  
15 imposes additional material conditions in approving this Stipulation, any of the Stipulating  
16 Parties are entitled to withdraw from the Stipulation or exercise any other rights provided in  
17 OAR 860-001-0350(9). To withdraw from the Stipulation, a party must provide written notice to  
18 the Commission and other parties to this docket within five business days of service of the final  
19 order rejecting, modifying, or conditioning the Stipulation.

20           16.    By entering into this Stipulation, no Stipulating Party approves, admits, or  
21 consents to the facts, principles, methods, or theories employed by any other party in arriving at  
22 the terms of this Stipulation, other than as specifically identified in this Stipulation. Except as set

1 forth in paragraphs 6, 7, and 8 of this Stipulation, the Stipulating Parties agree that the provisions  
2 of this Stipulation may not be used to resolve issues in any other proceeding.

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

11 18. This Stipulation may be executed in counterparts and each signed counterpart will  
12 constitute an original document.

13 This Stipulation is entered into by each party on the date entered below that party's  
14 signature.

PACIFICORP

STAFF

By: *William R. Ruff*  
Date: July 9, 2013

By: \_\_\_\_\_  
Date: \_\_\_\_\_

CUB

ICNU

By: \_\_\_\_\_  
Date: \_\_\_\_\_

By: \_\_\_\_\_  
Date: \_\_\_\_\_

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PACIFICORP

STAFF

By: \_\_\_\_\_

By: Mike [Signature]

Date: \_\_\_\_\_

Date: 7/8/13

CUB

ICNU

By: \_\_\_\_\_

By: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

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PACIFICORP

STAFF

By: \_\_\_\_\_


By: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

CUB

ICNU

By: 

By: \_\_\_\_\_

Date: 7-8-13

Date: \_\_\_\_\_

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PACIFICORP

STAFF

By: \_\_\_\_\_

By: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

CUB

ICNU

By: \_\_\_\_\_

By: *Luis Sango*

Date: \_\_\_\_\_

Date: 7/9/13

ORDER NO.

13 347

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UM 1647**

**PACIFICORP**

**EXHIBIT A**

**ACCOMPANYING STIPULATION**

**July 8, 2013**

PACIFICORP

COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PACIFICORP AND SETTLEMENT AGREEMENT AS OF DECEMBER 31, 2013  
UM 1647 Settlement Agreement

ACCOUNT (1)	ORIGINAL COST (2)	FILED UM 1647					Settlement Agreement UM 1647					INCREASE/ (DECREASE) (13)-(11)-(6)
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	ACCUMULATED AMOUNT (6)	CALCULATED ANNUAL ACCRUAL RATE (7)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	ACCUMULATED AMOUNT (11)	CALCULATED ANNUAL ACCRUAL RATE (12)	
<b>STEAM PRODUCTION PLANT</b>												
<b>BLUNDELL</b>												
310.20 Land Rights	35,863,107			0	637,480	1.78	12-2037	SQUARE	0	637,480	1.78	0
311.00 Structures and Improvements	7,987,767	12-2037	SQUARE	0	637,480	1.78	12-2037	SQUARE	0	637,480	1.78	0
312.00 Boiler Plant Equipment	32,138,163	12-2037	90-R2	(4)	174,085	2.18	12-2037	90-R2	(4)	174,085	2.18	0
314.00 Turbogenerator Units	31,553,409	12-2037	60-L1	(4)	904,045	2.81	12-2037	60-L1	(4)	904,045	2.81	0
315.00 Accessory Electric Equipment	7,466,710	12-2037	55-L1	(6)	979,401	3.10	12-2037	55-L1	(6)	979,401	3.10	0
316.00 Miscellaneous Power Plant Equipment	1,201,253	12-2037	75-R2.5	(3)	180,669	2.42	12-2037	75-R2.5	(3)	180,669	2.42	0
TOTAL BLUNDELL	116,230,409	12-2037	40-O1	(5)	41,782	3.48	12-2037	40-O1	(5)	41,782	3.48	0
					2,917,442	2.51				2,917,442	2.51	0
<b>CARBON</b>												
311.00 Structures and Improvements	15,307,553	04-2015	90-R2	(48)	5,248,806	34.29	04-2015	90-R2	(48)	5,248,806	34.29	0
312.00 Boiler Plant Equipment	69,815,616	04-2015	60-L1	(47)	25,855,778	37.03	04-2015	60-L1	(47)	25,855,778	37.03	0
314.00 Turbogenerator Units	27,988,927	04-2015	55-L1	(47)	10,179,865	36.37	04-2015	55-L1	(47)	10,179,865	36.37	0
315.00 Accessory Electric Equipment	6,165,662	04-2015	75-R2.5	(47)	2,258,000	36.50	04-2015	75-R2.5	(47)	2,258,000	36.50	0
316.00 Miscellaneous Power Plant Equipment	785,532	04-2015	40-O1	(47)	342,403	43.59	04-2015	40-O1	(47)	342,403	43.59	0
TOTAL CARBON	120,084,309				43,684,854	36.55				43,684,854	36.55	0
<b>CHOLLA</b>												
310.20 Land Rights	1,201,892	12-2028	SQUARE	0	68,719	5.72	12-2028	SQUARE	0	68,719	5.72	0
311.00 Structures and Improvements	59,529,736	12-2028	90-R2	(5)	2,404,289	4.04	12-2028	90-R2	(5)	2,404,289	4.04	0
312.00 Boiler Plant Equipment	338,609,788	12-2028	60-L1	(4)	16,733,158	4.94	12-2028	60-L1	(4)	16,733,158	4.94	0
314.00 Turbogenerator Units	67,254,417	12-2028	55-L1	(5)	3,139,639	4.67	12-2028	55-L1	(5)	3,139,639	4.67	0
315.00 Accessory Electric Equipment	65,300,089	12-2028	75-R2.5	(4)	2,640,379	3.98	12-2028	75-R2.5	(4)	2,640,379	3.98	0
316.00 Miscellaneous Power Plant Equipment	4,007,074	12-2028	40-O1	(5)	197,275	4.92	12-2028	40-O1	(5)	197,275	4.92	0
TOTAL CHOLLA	536,902,995				25,183,459	4.69				25,183,459	4.69	0
<b>COLSTRIP</b>												
311.00 Structures and Improvements	58,645,567	12-2032	90-R2	(5)	1,356,765	2.31	12-2032	90-R2	(5)	1,356,765	2.31	0
312.00 Boiler Plant Equipment	117,788,667	12-2032	60-L1	(5)	3,311,755	2.81	12-2032	60-L1	(5)	3,311,755	2.81	0
314.00 Turbogenerator Units	34,006,214	12-2032	55-L1	(6)	1,135,973	3.34	12-2032	55-L1	(6)	1,135,973	3.34	0
315.00 Accessory Electric Equipment	8,893,886	12-2032	75-R2.5	(4)	191,894	2.16	12-2032	75-R2.5	(4)	191,894	2.16	0
316.00 Miscellaneous Power Plant Equipment	2,124,535	12-2032	40-O1	(6)	68,885	3.24	12-2032	40-O1	(6)	68,885	3.24	0
TOTAL COLSTRIP	221,458,870				6,065,272	2.74				6,065,272	2.74	0
<b>CRAIG</b>												
311.00 Structures and Improvements	36,504,160	12-2026	90-R2	(5)	1,064,746	2.92	12-2026	90-R2	(5)	1,064,746	2.92	0
312.00 Boiler Plant Equipment	102,174,077	12-2026	60-L1	(5)	4,461,633	4.37	12-2026	60-L1	(5)	4,461,633	4.37	0
314.00 Turbogenerator Units	27,213,965	12-2026	55-L1	(6)	1,375,817	5.06	12-2026	55-L1	(6)	1,375,817	5.06	0
315.00 Accessory Electric Equipment	16,744,310	12-2026	75-R2.5	(4)	469,117	2.80	12-2026	75-R2.5	(4)	469,117	2.80	0
316.00 Miscellaneous Power Plant Equipment	1,648,012	12-2026	40-O1	(6)	65,454	3.99	12-2026	40-O1	(6)	65,454	3.98	0
TOTAL CRAIG	184,282,524				7,436,757	4.04				7,436,757	4.04	0
<b>DAVE JOHNSTON</b>												
310.20 Land Rights	99,970	12-2023	SQUARE	0	3,180	3.18	12-2023	SQUARE	0	3,180	3.18	0
311.00 Structures and Improvements	151,253,467	12-2023	90-R2	(4)	11,342,465	7.50	12-2023	90-R2	(4)	11,342,465	7.50	0
312.00 Boiler Plant Equipment	688,471,037	12-2023	60-L1	(4)	52,702,800	7.66	12-2023	60-L1	(4)	52,702,800	7.66	0
314.00 Turbogenerator Units	98,128,002	12-2023	55-L1	(4)	6,199,802	6.32	12-2023	55-L1	(4)	6,199,802	6.32	0
315.00 Accessory Electric Equipment	60,114,471	12-2023	75-R2.5	(3)	4,630,427	7.70	12-2023	75-R2.5	(3)	4,630,427	7.70	0
316.00 Miscellaneous Power Plant Equipment	8,382,703	12-2023	40-O1	(4)	644,708	7.69	12-2023	40-O1	(4)	644,708	7.69	0
TOTAL DAVE JOHNSTON	1,006,449,649				75,523,382	7.50				75,523,382	7.50	0
<b>GADSBY</b>												
311.00 Structures and Improvements	15,146,476	12-2022	90-R2	(13)	129,988	0.86	12-2022	90-R2	(13)	129,988	0.86	0
312.00 Boiler Plant Equipment	37,667,118	12-2022	60-L1	(13)	485,382	1.29	12-2022	60-L1	(13)	485,382	1.29	0
314.00 Turbogenerator Units	19,044,014	12-2022	55-L1	(13)	305,875	1.61	12-2022	55-L1	(13)	305,875	1.61	0
315.00 Accessory Electric Equipment	7,776,019	12-2022	75-R2.5	(13)	262,303	3.37	12-2022	75-R2.5	(13)	262,303	3.37	0
316.00 Miscellaneous Power Plant Equipment	438,918	12-2022	40-O1	(12)	10,075	2.30	12-2022	40-O1	(12)	10,075	2.30	0
TOTAL GADSBY	60,072,547				1,193,623	1.49				1,193,623	1.49	0
<b>HAYDEN</b>												
311.00 Structures and Improvements	17,496,938	12-2023	90-R2	(5)	1,310,288	7.49	12-2023	90-R2	(5)	1,310,288	7.49	0
312.00 Boiler Plant Equipment	55,025,073	12-2023	60-L1	(5)	2,541,872	4.62	12-2023	60-L1	(5)	2,541,872	4.62	0
314.00 Turbogenerator Units	9,132,027	12-2023	55-L1	(5)	515,515	5.65	12-2023	55-L1	(5)	515,515	5.65	0
315.00 Accessory Electric Equipment	2,936,150	12-2023	75-R2.5	(4)	64,885	2.59	12-2023	75-R2.5	(4)	64,885	2.59	0
316.00 Miscellaneous Power Plant Equipment	1,157,787	12-2023	40-O1	(5)	50,475	4.35	12-2023	40-O1	(5)	50,475	4.36	0
TOTAL HAYDEN	85,317,975				4,483,035	5.25				4,483,035	5.25	0

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UM 1647 Settlement Agreement

ACCOUNT (1)	ORIGINAL COST (2)	FILED UM 1647					Settlement Agreement UM 1647					INCREASE/ (DECREASE) (13)=(11)-(6)
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ACCURUAL RATE (7)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL ACCRUAL AMOUNT (11)	ACCURUAL RATE (12)	
<b>HUNTER</b>												
310.20 Land Rights	246,338	12-2029	SQUARE	0	5,982	2.43	12-2029	SQUARE	0	5,982	2.43	0
311.00 Structures and Improvements	205,687,040	12-2029	90-R2	(6)	5,841,706	2.84	12-2029	90-R2	(6)	5,841,706	2.84	0
312.00 Boiler Plant Equipment	702,626,586	12-2029	60-L1	(5)	30,603,074	4.36	12-2029	60-L1	(5)	30,603,074	4.36	0
314.00 Turbogenerator Units	222,126,262	12-2029	55-L1	(6)	10,752,019	4.84	12-2029	55-L1	(6)	10,752,019	4.84	0
315.00 Accessory Electric Equipment	97,810,677	12-2029	75-R2.5	(5)	2,820,029	2.88	12-2029	75-R2.5	(5)	2,820,029	2.88	0
316.00 Miscellaneous Power Plant Equipment	3,507,126	12-2029	40-O1	(6)	140,445	4.00	12-2029	40-O1	(6)	140,445	4.00	0
<b>TOTAL HUNTER</b>	<b>1,232,004,006</b>				<b>50,163,255</b>	<b>4.07</b>				<b>50,163,255</b>	<b>4.07</b>	<b>0</b>
<b>HUNTINGTON</b>												
311.00 Structures and Improvements	115,994,872	12-2030	90-R2	(7)	3,552,268	3.06	12-2030	90-R2	(7)	3,552,268	3.06	0
312.00 Boiler Plant Equipment	536,062,514	12-2030	60-L1	(6)	25,171,090	4.70	12-2030	60-L1	(6)	25,171,090	4.70	0
314.00 Turbogenerator Units	120,883,824	12-2030	55-L1	(7)	5,280,989	4.37	12-2030	55-L1	(7)	5,280,989	4.37	0
315.00 Accessory Electric Equipment	46,144,674	12-2030	75-R2.5	(5)	1,619,039	3.51	12-2030	75-R2.5	(5)	1,619,039	3.51	0
316.00 Miscellaneous Power Plant Equipment	2,626,580	12-2030	40-O1	(6)	125,486	4.77	12-2030	40-O1	(6)	125,486	4.77	0
<b>TOTAL HUNTINGTON</b>	<b>821,744,475</b>				<b>35,748,872</b>	<b>4.35</b>				<b>35,748,872</b>	<b>4.35</b>	<b>0</b>
<b>JAMES RIVER</b>												
311.00 Structures and Improvements	5,711,885	12-2016	90-R2	(1)	265,193	4.64	12-2016	90-R2	(1)	265,193	4.64	0
312.00 Boiler Plant Equipment	5,717,447	12-2016	60-L1	(1)	270,596	4.73	12-2016	60-L1	(1)	270,596	4.73	0
314.00 Turbogenerator Units	16,302,388	12-2016	55-L1	(1)	871,330	4.76	12-2016	55-L1	(1)	871,330	4.76	0
315.00 Accessory Electric Equipment	4,287,195	12-2016	75-R2.5	(1)	201,543	4.70	12-2016	75-R2.5	(1)	201,543	4.70	0
<b>TOTAL JAMES RIVER</b>	<b>34,016,915</b>				<b>1,608,662</b>	<b>4.73</b>				<b>1,608,662</b>	<b>4.73</b>	<b>0</b>
<b>JIM BRIDGER</b>												
310.20 Land Rights	281,111	12-2025	SQUARE	0	6,827	2.43	12-2025	SQUARE	0	6,827	2.43	0
311.00 Structures and Improvements	139,335,557	12-2025	90-R2	(7)	4,439,569	3.19	12-2025	90-R2	(7)	4,439,569	3.19	0
312.00 Boiler Plant Equipment	695,882,281	12-2025	60-L1	(6)	33,771,491	4.85	12-2025	60-L1	(6)	33,771,491	4.85	0
314.00 Turbogenerator Units	212,082,399	12-2025	55-L1	(7)	12,253,422	5.78	12-2025	55-L1	(7)	12,253,422	5.78	0
315.00 Accessory Electric Equipment	58,352,864	12-2025	75-R2.5	(6)	1,959,662	3.36	12-2025	75-R2.5	(6)	1,959,662	3.36	0
316.00 Miscellaneous Power Plant Equipment	3,580,471	12-2025	40-O1	(7)	168,517	4.71	12-2025	40-O1	(7)	168,517	4.71	0
<b>TOTAL JIM BRIDGER</b>	<b>1,109,554,882</b>				<b>52,599,488</b>	<b>4.74</b>				<b>52,599,488</b>	<b>4.74</b>	<b>0</b>
<b>NAUGHTON</b>												
310.20 Land Rights	15,016	12-2028	SQUARE	0	241	1.60	12-2028	SQUARE	0	241	1.60	0
311.00 Structures and Improvements	113,466,892	12-2028	90-R2	(5)	5,249,592	4.63	12-2028	90-R2	(5)	5,249,592	4.63	0
312.00 Boiler Plant Equipment	516,727,023	12-2028	60-L1	(5)	26,918,076	5.21	12-2028	60-L1	(5)	26,918,076	5.21	0
314.00 Turbogenerator Units	77,841,080	12-2028	55-L1	(6)	3,459,110	4.44	12-2028	55-L1	(6)	3,459,110	4.44	0
315.00 Accessory Electric Equipment	61,140,202	12-2028	75-R2.5	(4)	3,339,503	5.46	12-2028	75-R2.5	(4)	3,339,503	5.46	0
316.00 Miscellaneous Power Plant Equipment	1,941,057	12-2028	40-O1	(5)	104,426	5.38	12-2028	40-O1	(5)	104,426	5.38	0
<b>TOTAL NAUGHTON</b>	<b>771,131,219</b>				<b>39,070,946</b>	<b>5.07</b>				<b>39,070,946</b>	<b>5.07</b>	<b>0</b>
<b>WYODAK</b>												
310.20 Land Rights	164,797	12-2026	SQUARE	0	4,686	2.84	12-2026	SQUARE	0	4,686	2.84	0
311.00 Structures and Improvements	50,999,494	12-2026	90-R2	(4)	1,740,467	3.41	12-2026	90-R2	(4)	1,740,467	3.41	0
312.00 Boiler Plant Equipment	303,169,722	12-2026	60-L1	(3)	16,455,584	5.43	12-2026	60-L1	(3)	16,455,584	5.43	0
314.00 Turbogenerator Units	62,805,875	12-2026	55-L1	(4)	3,312,391	5.27	12-2026	55-L1	(4)	3,312,391	5.27	0
315.00 Accessory Electric Equipment	27,951,229	12-2026	75-R2.5	(3)	1,211,758	4.34	12-2026	75-R2.5	(3)	1,211,758	4.34	0
316.00 Miscellaneous Power Plant Equipment	1,195,691	12-2026	40-O1	(4)	77,978	6.52	12-2026	40-O1	(4)	77,978	6.52	0
<b>TOTAL WYODAK</b>	<b>446,285,807</b>				<b>22,802,864</b>	<b>5.11</b>				<b>22,802,864</b>	<b>5.11</b>	<b>0</b>
<b>TOTAL DEPRECIABLE STEAM PRODUCTION PLANT</b>	<b>6,765,539,385</b>				<b>368,681,923</b>	<b>5.45</b>				<b>368,681,923</b>	<b>5.45</b>	<b>0</b>
<b>310.30 Water Rights</b>												
Carbon	865,461											
Dave Johnston	9,700,997											
Gadsby	0,130											
Hunter	24,271,831											
Huntington	1,471,639											
Jim Bridger	171,270											
Naughton	691											
Wyodak	13,497											
Total Account 310.30 Water Rights	36,503,523											
<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>6,802,042,908</b>				<b>368,681,923</b>	<b>5.42</b>				<b>368,681,923</b>	<b>5.42</b>	<b>0</b>

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AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PACIFICORP AND SETTLEMENT AGREEMENT AS OF DECEMBER 31, 2013  
UM 1647 Settlement Agreement

ACCOUNT (1)	ORIGINAL COST (2)	FILED UM 1647					Settlement Agreement UM 1647					INCREASE/ (DECREASE) (13)=(11)-(8)		
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET		CALCULATED ANNUAL		PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET			CALCULATED ANNUAL	
				SALVAGE PERCENT (5)	ACCURAL AMOUNT (6)	ACCURAL RATE (7)	SALVAGE PERCENT (10)			ACCURAL AMOUNT (11)	ACCURAL RATE (12)			
<b>HYDRAULIC PRODUCTION PLANT</b>														
<b>ASHTON/ST. ANTHONY</b>														
330.20 Land Rights	28,700	12-2027	SQUARE	0	801	2.79	12-2027	SQUARE	0	801	2.79	0		
331.00 Structures and Improvements	1,173,110	12-2027	120-R1.5	(2)	39,108	3.33	12-2027	120-R1.5	(2)	39,108	3.33	0		
332.00 Reservoirs, Dams and Waterways	29,573,679	12-2027	120-R2	(1)	1,830,162	6.19	12-2027	120-R2	(1)	1,830,162	6.19	0		
333.00 Waterwheels, Turbines and Generators	2,431,402	12-2027	90-L1.5	(2)	78,004	3.21	12-2027	90-L1.5	(2)	78,004	3.21	0		
334.00 Accessory Electric Equipment	1,358,678	12-2027	70-L0	(3)	51,201	3.77	12-2027	70-L0	(3)	51,201	3.77	0		
335.00 Miscellaneous Power Plant Equipment	8,519	12-2027	75-R0.5	(1)	240	2.82	12-2027	75-R0.5	(1)	240	2.82	0		
336.00 Roads, Railroads and Bridges	732	12-2027	120-R1.5	(5)	12	1.54	12-2027	120-R1.5	(5)	12	1.54	0		
<b>TOTAL ASHTON/ST. ANTHONY</b>	<b>34,574,828</b>				<b>1,999,528</b>	<b>5.78</b>				<b>1,999,528</b>	<b>5.78</b>	<b>0</b>		
<b>BEAR RIVER</b>														
330.20 Land Rights	5,879	12-2033	SQUARE	0	81	1.38	12-2033	SQUARE	0	81	1.38	0		
331.00 Structures and Improvements	4,630,271	12-2033	120-R1.5	(3)	143,190	3.09	12-2033	120-R1.5	(3)	143,190	3.09	0		
332.00 Reservoirs, Dams and Waterways	28,903,985	12-2033	120-R2	(2)	956,665	3.31	12-2033	120-R2	(2)	956,665	3.31	0		
333.00 Waterwheels, Turbines and Generators	10,637,089	12-2033	90-L1.5	(4)	372,786	3.50	12-2033	90-L1.5	(4)	372,786	3.50	0		
334.00 Accessory Electric Equipment	4,042,609	12-2033	70-L0	(4)	153,325	3.79	12-2033	70-L0	(4)	153,325	3.79	0		
335.00 Miscellaneous Power Plant Equipment	80,932	12-2033	75-R0.5	(1)	2,213	2.73	12-2033	75-R0.5	(1)	2,213	2.73	0		
336.00 Roads, Railroads and Bridges	594,626	12-2033	120-R1.5	(3)	17,478	2.94	12-2033	120-R1.5	(3)	17,478	2.94	0		
<b>TOTAL BEAR RIVER</b>	<b>48,903,393</b>				<b>1,645,740</b>	<b>3.37</b>				<b>1,645,740</b>	<b>3.37</b>	<b>0</b>		
<b>BEND</b>														
331.00 Structures and Improvements	56,573	12-2016	120-R1.5	0	1,180	2.08	12-2016	120-R1.5	0	1,180	2.08	0		
332.00 Reservoirs, Dams and Waterways	530,917	12-2016	120-R2	0	93,670	17.64	12-2016	120-R2	0	93,670	17.64	0		
333.00 Waterwheels, Turbines and Generators	94,985	12-2016	90-L1.5	(1)	8,454	6.79	12-2016	90-L1.5	(1)	8,454	6.79	0		
334.00 Accessory Electric Equipment	614,725	12-2016	70-L0	0	21,715	3.53	12-2016	70-L0	0	21,715	3.53	0		
335.00 Miscellaneous Power Plant Equipment	15,206	12-2016	75-R0.5	0	514	3.38	12-2016	75-R0.5	0	514	3.38	0		
336.00 Roads, Railroads and Bridges	172	12-2016	120-R1.5	0	0	0.00	12-2016	120-R1.5	0	0	0.00	0		
<b>TOTAL BEND</b>	<b>1,312,577</b>				<b>123,533</b>	<b>9.41</b>				<b>123,533</b>	<b>9.41</b>	<b>0</b>		
<b>BIG FORK</b>														
331.00 Structures and Improvements	603,482	12-2053	120-R1.5	(5)	8,525	1.41	12-2053	120-R1.5	(5)	8,525	1.41	0		
332.00 Reservoirs, Dams and Waterways	4,681,574	12-2053	120-R2	(4)	60,407	1.29	12-2053	120-R2	(4)	60,407	1.29	0		
333.00 Waterwheels, Turbines and Generators	1,488,359	12-2053	90-L1.5	(8)	21,795	1.46	12-2053	90-L1.5	(8)	21,795	1.46	0		
334.00 Accessory Electric Equipment	295,205	12-2053	70-L0	(8)	4,475	1.52	12-2053	70-L0	(8)	4,475	1.52	0		
336.00 Roads, Railroads and Bridges	231,348	12-2053	120-R1.5	(4)	4,932	2.13	12-2053	120-R1.5	(4)	4,932	2.13	0		
<b>TOTAL BIG FORK</b>	<b>7,300,007</b>				<b>100,134</b>	<b>1.37</b>				<b>100,134</b>	<b>1.37</b>	<b>0</b>		
<b>CONDIT</b>														
330.20 Land Rights			FULLY ACCRUED					FULLY ACCRUED				0		
330.40 Flood Rights			FULLY ACCRUED					FULLY ACCRUED				0		
331.00 Structures and Improvements			FULLY ACCRUED					FULLY ACCRUED				0		
332.00 Reservoirs, Dams and Waterways			FULLY ACCRUED					FULLY ACCRUED				0		
333.00 Waterwheels, Turbines and Generators			FULLY ACCRUED					FULLY ACCRUED				0		
334.00 Accessory Electric Equipment			FULLY ACCRUED					FULLY ACCRUED				0		
335.00 Miscellaneous Power Plant Equipment			FULLY ACCRUED					FULLY ACCRUED				0		
336.00 Roads, Railroads and Bridges			FULLY ACCRUED					FULLY ACCRUED				0		
<b>TOTAL CONDIT</b>												<b>0</b>		
<b>CUTLER</b>														
330.30 Water Rights	4,818	12-2024	SQUARE	0	150	3.11	12-2024	SQUARE	0	150	3.11	0		
330.40 Flood Rights	90,968	12-2024	SQUARE	0	3,031	3.33	12-2024	SQUARE	0	3,031	3.33	0		
331.00 Structures and Improvements	3,648,380	12-2024	120-R1.5	(1)	199,880	5.06	12-2024	120-R1.5	(1)	199,880	5.06	0		
332.00 Reservoirs, Dams and Waterways	7,511,398	12-2024	120-R2	(1)	376,502	5.01	12-2024	120-R2	(1)	376,502	5.01	0		
333.00 Waterwheels, Turbines and Generators	11,967,826	12-2024	90-L1.5	(1)	859,713	7.18	12-2024	90-L1.5	(1)	859,713	7.18	0		
334.00 Accessory Electric Equipment	2,534,281	12-2024	70-L0	(2)	184,817	7.29	12-2024	70-L0	(2)	184,817	7.29	0		
335.00 Miscellaneous Power Plant Equipment	12,377	12-2024	75-R0.5	(1)	560	4.52	12-2024	75-R0.5	(1)	560	4.52	0		
336.00 Roads, Railroads and Bridges	569,199	12-2024	120-R1.5	(1)	25,849	4.54	12-2024	120-R1.5	(1)	25,849	4.54	0		
<b>TOTAL CUTLER</b>	<b>26,639,227</b>				<b>1,650,502</b>	<b>6.20</b>				<b>1,650,502</b>	<b>6.20</b>	<b>0</b>		
<b>EAGLE POINT</b>														
330.20 Land Rights	12,122	12-2025	SQUARE	0	0	-	12-2025	SQUARE	0	0	-	0		
331.00 Structures and Improvements	137,765	12-2025	120-R1.5	(1)	1,800	1.31	12-2025	120-R1.5	(1)	1,800	1.31	0		
332.00 Reservoirs, Dams and Waterways	1,222,846	12-2025	120-R2	(1)	15,337	1.25	12-2025	120-R2	(1)	15,337	1.25	0		
333.00 Waterwheels, Turbines and Generators	247,701	12-2025	90-L1.5	(4)	765	0.31	12-2025	90-L1.5	(4)	765	0.31	0		
334.00 Accessory Electric Equipment	96,830	12-2025	70-L0	(2)	2,592	2.68	12-2025	70-L0	(2)	2,592	2.68	0		

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AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PACIFICORP AND SETTLEMENT AGREEMENT AS OF DECEMBER 31, 2013  
UM 1647 Settlement Agreement

ACCOUNT	ORIGINAL COST	FILED UM 1647					Settlement Agreement UM 1647					INCREASE/ (DECREASE)
		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCUMULATED AMOUNT	ANNUAL ACCRUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCUMULATED AMOUNT	ANNUAL ACCRUAL RATE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(11)-(6)
336.00 Roads, Railroads and Bridges	105,338	12-2025	120-R1.5	(1)	3,118	2.96	12-2025	120-R1.5	(1)	3,118	2.96	0
TOTAL EAGLE POINT	1,822,603				23,612	1.30				23,612	1.30	0
<b>FOUNTAIN GREEN</b>												
331.00 Structures and Improvements			FULLY ACCRUED					FULLY ACCRUED				
332.00 Reservoirs, Dams and Waterways			FULLY ACCRUED					FULLY ACCRUED				
333.00 Waterwheels, Turbines and Generators			FULLY ACCRUED					FULLY ACCRUED				
334.00 Accessory Electric Equipment			FULLY ACCRUED					FULLY ACCRUED				
336.00 Roads, Railroads and Bridges			FULLY ACCRUED					FULLY ACCRUED				
TOTAL FOUNTAIN GREEN												
<b>GRANITE</b>												
331.00 Structures and Improvements	532,428	12-2030	120-R1.5	(2)	23,538	4.42	12-2030	120-R1.5	(2)	23,538	4.42	0
332.00 Reservoirs, Dams and Waterways	3,759,568	12-2030	120-R2	(1)	135,424	3.60	12-2030	120-R2	(1)	135,424	3.60	0
333.00 Waterwheels, Turbines and Generators	715,247	12-2030	90-L1.5	(4)	21,901	3.06	12-2030	90-L1.5	(4)	21,901	3.06	0
334.00 Accessory Electric Equipment	206,748	12-2030	70-L0	(3)	7,499	3.63	12-2030	70-L0	(3)	7,499	3.63	0
335.00 Miscellaneous Power Plant Equipment	1,385	12-2030	75-R0.5	(2)	34	2.45	12-2030	75-R0.5	(2)	34	2.45	0
TOTAL GRANITE	5,215,376				188,395	3.61				188,395	3.61	0
<b>KLAMATH RIVER</b>												
330.20 Land Rights	538,993	12-2020	SQUARE	0	44,883	7.02	12-2020	SQUARE	0	44,883	7.02	0
330.40 Flood Rights	252,510	12-2020	SQUARE	0	13,315	5.27	12-2020	SQUARE	0	13,315	5.27	0
331.00 Structures and Improvements	697,708	12-2020	120-R1.5	(1)	70,648	7.87	12-2020	120-R1.5	(1)	70,648	7.87	0
332.00 Reservoirs, Dams and Waterways	11,716,921	12-2020	120-R2	(1)	678,026	5.79	12-2020	120-R2	(1)	678,026	5.79	0
333.00 Waterwheels, Turbines and Generators	277,225	12-2020	90-L1.5	(3)	16,198	5.84	12-2020	90-L1.5	(3)	16,198	5.84	0
334.00 Accessory Electric Equipment	836,614	12-2020	70-L0	(1)	69,633	8.32	12-2020	70-L0	(1)	69,633	8.32	0
335.00 Miscellaneous Power Plant Equipment	60,489	12-2020	75-R0.5	(1)	4,184	6.92	12-2020	75-R0.5	(1)	4,184	6.92	0
336.00 Roads, Railroads and Bridges	239,834	12-2020	120-R1.5	(1)	17,779	7.41	12-2020	120-R1.5	(1)	17,779	7.41	0
TOTAL KLAMATH RIVER	14,919,294				914,666	6.13				914,666	6.13	0
<b>KLAMATH RIVER - ACCELERATED</b>												
330.20 Land Rights	40,941	12-2019	SQUARE	0	2,233	5.45	12-2019	SQUARE	0	2,233	5.45	0
330.40 Flood Rights	1,030	12-2019	SQUARE	0	56	5.44	12-2019	SQUARE	0	56	5.44	0
331.00 Structures and Improvements	13,695,980	12-2019	SQUARE	0	1,138,372	8.31	12-2019	SQUARE	0	1,138,372	8.31	0
332.00 Reservoirs, Dams and Waterways	34,075,662	12-2019	SQUARE	0	2,425,041	7.12	12-2019	SQUARE	0	2,425,041	7.12	0
333.00 Waterwheels, Turbines and Generators	17,786,162	12-2019	SQUARE	0	1,392,722	7.83	12-2019	SQUARE	0	1,392,722	7.83	0
334.00 Accessory Electric Equipment	16,047,648	12-2019	SQUARE	0	1,491,231	9.29	12-2019	SQUARE	0	1,491,231	9.29	0
335.00 Miscellaneous Power Plant Equipment	173,067	12-2019	SQUARE	0	11,137	6.44	12-2019	SQUARE	0	11,137	6.44	0
336.00 Roads, Railroads and Bridges	2,547,858	12-2019	SQUARE	0	190,487	7.48	12-2019	SQUARE	0	190,487	7.48	0
TOTAL KLAMATH RIVER ACCELERATED	84,368,346				6,651,279	7.88				6,651,279	7.88	0
<b>LAST CHANCE</b>												
331.00 Structures and Improvements	446,367	12-2025	120-R1.5	(1)	15,406	3.45	12-2025	120-R1.5	(1)	15,406	3.45	0
332.00 Reservoirs, Dams and Waterways	956,229	12-2025	120-R2	(1)	38,512	4.03	12-2025	120-R2	(1)	38,512	4.03	0
333.00 Waterwheels, Turbines and Generators	1,060,035	12-2025	90-L1.5	(2)	35,563	3.35	12-2025	90-L1.5	(2)	35,563	3.35	0
334.00 Accessory Electric Equipment	257,824	12-2025	70-L0	(2)	12,972	5.03	12-2025	70-L0	(2)	12,972	5.03	0
336.00 Roads, Railroads and Bridges	64,973	12-2025	120-R1.5	(1)	1,995	3.07	12-2025	120-R1.5	(1)	1,995	3.07	0
TOTAL LAST CHANCE	2,785,428				104,448	3.75				104,448	3.75	0
<b>LIFTON</b>												
330.20 Land Rights	20,759	12-2033	SQUARE	0	309	1.87	12-2033	SQUARE	0	389	1.87	0
330.30 Water Rights	24,130	12-2033	SQUARE	0	466	1.93	12-2033	SQUARE	0	466	1.93	0
331.00 Structures and Improvements	1,190,920	12-2033	120-R1.5	(4)	33,297	2.80	12-2033	120-R1.5	(4)	33,297	2.80	0
332.00 Reservoirs, Dams and Waterways	8,222,952	12-2033	120-R2	(3)	260,898	3.17	12-2033	120-R2	(3)	260,898	3.17	0
333.00 Waterwheels, Turbines and Generators	7,747,695	12-2033	90-L1.5	(2)	320,093	4.19	12-2033	90-L1.5	(2)	320,093	4.19	0
334.00 Accessory Electric Equipment	282,695	12-2033	70-L0	(4)	9,984	3.53	12-2033	70-L0	(4)	9,984	3.53	0
335.00 Miscellaneous Power Plant Equipment	2,861	12-2033	75-R0.5	(2)	85	2.97	12-2033	75-R0.5	(2)	85	2.97	0
336.00 Roads, Railroads and Bridges	186,243	12-2033	120-R1.5	(2)	7,129	3.83	12-2033	120-R1.5	(2)	7,129	3.83	0
TOTAL LIFTON	17,678,255				632,251	3.58				632,251	3.58	0
<b>MERWIN</b>												
330.20 Land Rights	300,510	12-2058	SQUARE	0	1,517	0.50	12-2058	SQUARE	0	1,517	0.50	0
330.50 Fish/Wildlife	212,380	12-2058	SQUARE	0	1,011	0.48	12-2058	SQUARE	0	1,011	0.48	0
331.00 Structures and Improvements	94,372,015	12-2058	120-R1.5	(4)	1,993,989	2.11	12-2058	120-R1.5	(4)	1,993,989	2.11	0
332.00 Reservoirs, Dams and Waterways	24,113,999	12-2058	120-R2	(6)	442,208	1.83	12-2058	120-R2	(6)	442,208	1.83	0
333.00 Waterwheels, Turbines and Generators	7,768,646	12-2058	90-L1.5	(16)	111,834	1.44	12-2058	90-L1.5	(16)	111,834	1.44	0
334.00 Accessory Electric Equipment	9,928,730	12-2058	70-L0	(8)	232,550	2.34	12-2058	70-L0	(8)	232,550	2.34	0
335.00 Miscellaneous Power Plant Equipment	157,007	12-2058	75-R0.5	(3)	3,250	2.07	12-2058	75-R0.5	(3)	3,250	2.07	0

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PACIFICORP

COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PACIFICORP AND SETTLEMENT AGREEMENT AS OF DECEMBER 31, 2013  
UM 1647 Settlement Agreement

ACCOUNT (1)	ORIGINAL COST (2)	FILED UM 1647					Settlement Agreement UM 1647					INCREASE/ (DECREASE) (13)-(11)-(6)
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL		
					ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)				ACCRUAL AMOUNT (11)	ACCRUAL RATE (12)	
336.00 Roads, Railroads and Bridges	2,138,830	12-2058	120-R1.5	(5)	34,593	1.62	12-2058	120-R1.5	(5)	34,593	1.62	0
TOTAL MERWIN	136,992,017				2,820,922	2.03				2,820,922	2.03	0
<b>NORTH UMPQUA</b>												
331.00 Structures and Improvements	106,854,116	12-2038	120-R1.5	(2)	4,078,878	3.82	12-2038	120-R1.5	(2)	4,078,878	3.82	0
332.00 Reservoirs, Dams and Waterways	119,045,003	12-2038	120-R2	(2)	3,452,056	2.90	12-2038	120-R2	(2)	3,452,056	2.90	0
333.00 Waterwheels, Turbines and Generators	23,897,207	12-2038	90-L1.5	(4)	780,725	3.27	12-2038	90-L1.5	(4)	780,725	3.27	0
334.00 Accessory Electric Equipment	15,581,671	12-2038	70-L0	(4)	583,844	3.75	12-2038	70-L0	(4)	583,844	3.75	0
335.00 Miscellaneous Power Plant Equipment	707,252	12-2038	75-R0.5	(2)	21,552	3.05	12-2038	75-R0.5	(2)	21,552	3.05	0
336.00 Roads, Railroads and Bridges	6,806,273	12-2038	120-R1.5	(3)	185,853	2.73	12-2038	120-R1.5	(3)	185,853	2.73	0
TOTAL NORTH UMPQUA	272,901,522				9,102,718	3.34				9,102,718	3.34	0
<b>OLMSTED</b>												
331.00 Structures and Improvements	198,460	12-2016	120-R1.5	(1)	11,250	5.97	12-2016	120-R1.5	(1)	11,250	5.97	0
334.00 Accessory Electric Equipment	28,230	12-2016	70-L0	0	2,621	9.28	12-2016	70-L0	0	2,621	9.28	0
335.00 Miscellaneous Power Plant Equipment	3,224	12-2016	75-R0.5	0	144	4.47	12-2016	75-R0.5	0	144	4.47	0
336.00 Roads, Railroads and Bridges	12,598	12-2016	120-R1.5	0	1,601	12.71	12-2016	120-R1.5	0	1,601	12.71	0
TOTAL OLMSTED	232,532				15,616	6.72				15,616	6.72	0
<b>PARIS</b>												
331.00 Structures and Improvements	115,470	12-2017	120-R1.5	0	11,734	10.16	12-2017	120-R1.5	0	11,734	10.16	0
332.00 Reservoirs, Dams and Waterways	95,207	12-2017	120-R2	(1)	0	0.00	12-2017	120-R2	(1)	0	0.00	0
333.00 Waterwheels, Turbines and Generators	72,290	12-2017	90-L1.5	(1)	0	0.00	12-2017	90-L1.5	(1)	0	0.00	0
334.00 Accessory Electric Equipment	148,531	12-2017	70-L0	(1)	7,273	4.90	12-2017	70-L0	(1)	7,273	4.90	0
335.00 Miscellaneous Power Plant Equipment	411	12-2017	75-R0.5	0	0	0.00	12-2017	75-R0.5	0	0	0.00	0
TOTAL PARIS	431,910				19,007	4.40				19,007	4.40	0
<b>PIONEER</b>												
330.20 Land Rights	9,247	12-2030	SQUARE	0	101	1.09	12-2030	SQUARE	0	101	1.09	0
330.30 Water Rights	110,806	12-2030	SQUARE	0	1,210	1.09	12-2030	SQUARE	0	1,210	1.09	0
331.00 Structures and Improvements	511,367	12-2030	120-R1.5	(2)	18,118	3.54	12-2030	120-R1.5	(2)	18,118	3.54	0
332.00 Reservoirs, Dams and Waterways	8,084,689	12-2030	120-R2	(2)	239,907	2.97	12-2030	120-R2	(2)	239,907	2.97	0
333.00 Waterwheels, Turbines and Generators	1,593,836	12-2030	90-L1.5	(2)	68,640	4.31	12-2030	90-L1.5	(2)	68,640	4.31	0
334.00 Accessory Electric Equipment	533,462	12-2030	70-L0	(3)	19,598	3.67	12-2030	70-L0	(3)	19,598	3.67	0
335.00 Miscellaneous Power Plant Equipment	9,460	12-2030	75-R0.5	(1)	270	2.85	12-2030	75-R0.5	(1)	270	2.85	0
336.00 Roads, Railroads and Bridges	70,497	12-2030	120-R1.5	(1)	3,643	5.17	12-2030	120-R1.5	(1)	3,643	5.17	0
TOTAL PIONEER	10,923,353				351,487	3.22				351,487	3.22	0
<b>PROSPECT # 1, 2 AND 4</b>												
330.20 Land Rights	3,712	12-2038	SQUARE	0	75	2.02	12-2038	SQUARE	0	75	2.02	0
330.40 Flood Rights	3,167	12-2038	SQUARE	0	43	1.36	12-2038	SQUARE	0	43	1.36	0
331.00 Structures and Improvements	3,283,640	12-2038	120-R1.5	(3)	91,308	2.77	12-2038	120-R1.5	(3)	91,308	2.77	0
332.00 Reservoirs, Dams and Waterways	36,188,528	12-2038	120-R2	(2)	1,181,931	3.27	12-2038	120-R2	(2)	1,181,931	3.27	0
333.00 Waterwheels, Turbines and Generators	3,875,233	12-2038	90-L1.5	(4)	123,224	3.18	12-2038	90-L1.5	(4)	123,224	3.18	0
334.00 Accessory Electric Equipment	2,144,391	12-2038	70-L0	(5)	71,541	3.34	12-2038	70-L0	(5)	71,541	3.34	0
335.00 Miscellaneous Power Plant Equipment	18,804	12-2038	75-R0.5	(2)	573	3.05	12-2038	75-R0.5	(2)	573	3.05	0
336.00 Roads, Railroads and Bridges	290,689	12-2038	120-R1.5	(3)	8,264	2.84	12-2038	120-R1.5	(3)	8,264	2.84	0
TOTAL PROSPECT # 1, 2 AND 4	45,016,562				1,476,959	3.22				1,476,959	3.22	0
<b>PROSPECT #3</b>												
331.00 Structures and Improvements	331,999	12-2018	120-R1.5	0	18,124	5.46	12-2018	120-R1.5	0	18,124	5.46	0
332.00 Reservoirs, Dams and Waterways	4,210,645	12-2018	120-R2	0	174,936	4.15	12-2018	120-R2	0	174,936	4.15	0
333.00 Waterwheels, Turbines and Generators	1,799,013	12-2018	90-L1.5	0	85,572	4.76	12-2018	90-L1.5	0	85,572	4.76	0
334.00 Accessory Electric Equipment	488,464	12-2018	70-L0	(1)	24,585	5.25	12-2018	70-L0	(1)	24,585	5.25	0
335.00 Miscellaneous Power Plant Equipment	70,752	12-2018	75-R0.5	0	2,989	4.22	12-2018	75-R0.5	0	2,989	4.22	0
336.00 Roads, Railroads and Bridges	58,826	12-2018	120-R1.5	(1)	1,936	3.29	12-2018	120-R1.5	(1)	1,936	3.29	0
TOTAL PROSPECT #3	6,939,799				308,142	4.44				308,142	4.44	0
<b>SANTA CLARA</b>												
331.00 Structures and Improvements	178,623	12-2020	120-R1.5	(1)	9,019	5.05	12-2020	120-R1.5	(1)	9,019	5.05	0
332.00 Reservoirs, Dams and Waterways	1,133,774	12-2020	120-R2	(1)	55,769	4.92	12-2020	120-R2	(1)	55,769	4.92	0
333.00 Waterwheels, Turbines and Generators	480,843	12-2020	90-L1.5	(1)	20,481	4.44	12-2020	90-L1.5	(1)	20,481	4.44	0
334.00 Accessory Electric Equipment	680,467	12-2020	70-L0	(1)	37,186	5.46	12-2020	70-L0	(1)	37,186	5.46	0
335.00 Miscellaneous Power Plant Equipment	7,821	12-2020	75-R0.5	(1)	283	3.62	12-2020	75-R0.5	(1)	283	3.62	0
336.00 Roads, Railroads and Bridges	2,684	12-2020	120-R1.5	(2)	48	1.79	12-2020	120-R1.5	(2)	48	1.79	0
TOTAL SANTA CLARA	2,464,211				122,786	4.98				122,786	4.98	0

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COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE  
AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PACIFICORP AND SETTLEMENT AGREEMENT AS OF DECEMBER 31, 2013  
UM 1647 Settlement Agreement

ACCOUNT (1)	ORIGINAL COST (2)	FILED UM 1647					Settlement Agreement UM 1647					INCREASE/ (DECREASE) (13)=(11)-(6)
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6) RATE (7)		PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL ACCRUAL AMOUNT (11) RATE (12)		
<b>STAIRS</b>												
331.00 Structures and Improvements	179,687	12-2030	120-R1.5	(3)	4,274	2.38	12-2030	120-R1.5	(3)	4,274	2.38	0
332.00 Reservoirs, Dams and Waterways	737,424	12-2030	120-R2	(2)	26,247	3.56	12-2030	120-R2	(2)	26,247	3.56	0
333.00 Waterwheels, Turbines and Generators	514,367	12-2030	90-L1.5	(3)	12,983	2.52	12-2030	90-L1.5	(3)	12,983	2.52	0
334.00 Accessory Electric Equipment	174,576	12-2030	70-L0	(3)	4,949	2.83	12-2030	70-L0	(3)	4,949	2.83	0
336.00 Roads, Railroads and Bridges	5,483	12-2030	120-R1.5	(1)	279	5.08	12-2030	120-R1.5	(1)	279	5.08	0
TOTAL STAIRS	1,611,547				48,732	3.02				48,732	3.02	0
<b>SWIFT</b>												
330.20 Land Rights	6,277,413	12-2058	SQUARE	0	53,705	0.86	12-2058	SQUARE	0	53,705	0.86	0
330.50 Fish/Wildlife	97,226	12-2058	SQUARE	0	851	0.88	12-2058	SQUARE	0	851	0.88	0
331.00 Structures and Improvements	69,147,823	12-2058	120-R1.5	(4)	1,564,703	2.26	12-2058	120-R1.5	(4)	1,564,703	2.26	0
332.00 Reservoirs, Dams and Waterways	51,129,022	12-2058	120-R2	(7)	717,022	1.40	12-2058	120-R2	(7)	717,022	1.40	0
333.00 Waterwheels, Turbines and Generators	11,769,137	12-2058	90-L1.5	(16)	192,004	1.63	12-2058	90-L1.5	(16)	192,004	1.63	0
334.00 Accessory Electric Equipment	4,368,834	12-2058	70-L0	(8)	100,223	2.29	12-2058	70-L0	(8)	100,223	2.29	0
335.00 Miscellaneous Power Plant Equipment	409,190	12-2058	75-R0.5	(5)	5,991	1.46	12-2058	75-R0.5	(5)	5,991	1.46	0
336.00 Roads, Railroads and Bridges	1,008,339	12-2058	120-R1.5	(5)	19,983	1.98	12-2058	120-R1.5	(5)	19,983	1.98	0
TOTAL SWIFT	144,206,986				2,654,482	1.84				2,654,482	1.84	0
<b>VIVA NAUGHTON</b>												
331.00 Structures and Improvements	401,422	12-2040	120-R1.5	(3)	8,615	2.15	12-2040	120-R1.5	(3)	8,615	2.15	0
332.00 Reservoirs, Dams and Waterways	103,181	12-2040	120-R2	(2)	2,101	2.04	12-2040	120-R2	(2)	2,101	2.04	0
333.00 Waterwheels, Turbines and Generators	494,000	12-2040	90-L1.5	(7)	11,188	2.26	12-2040	90-L1.5	(7)	11,188	2.26	0
334.00 Accessory Electric Equipment	166,341	12-2040	70-L0	(6)	4,368	2.63	12-2040	70-L0	(6)	4,368	2.63	0
335.00 Miscellaneous Power Plant Equipment	20,313	12-2040	75-R0.5	(2)	465	2.29	12-2040	75-R0.5	(2)	465	2.29	0
TOTAL VIVA NAUGHTON	1,185,267				26,736	2.26				26,736	2.26	0
<b>WALLOWA FALLS</b>												
331.00 Structures and Improvements	111,683	12-2016	120-R1.5	0	4,925	4.41	12-2016	120-R1.5	0	4,925	4.41	0
332.00 Reservoirs, Dams and Waterways	906,297	12-2016	120-R2	0	39,745	4.39	12-2016	120-R2	0	39,745	4.39	0
333.00 Waterwheels, Turbines and Generators	104,470	12-2016	90-L1.5	0	9,506	9.10	12-2016	90-L1.5	0	9,506	9.10	0
334.00 Accessory Electric Equipment	1,369,982	12-2016	70-L0	0	68,319	4.99	12-2016	70-L0	0	68,319	4.99	0
336.00 Roads, Railroads and Bridges	309,738	12-2016	120-R1.5	0	14,744	4.76	12-2016	120-R1.5	0	14,744	4.76	0
TOTAL WALLOWA FALLS	2,802,170				137,239	4.90				137,239	4.90	0
<b>WEBER</b>												
331.00 Structures and Improvements	365,872	12-2020	120-R1.5	(1)	12,982	3.55	12-2020	120-R1.5	(1)	12,982	3.55	0
332.00 Reservoirs, Dams and Waterways	1,349,377	12-2020	120-R2	(1)	52,681	3.90	12-2020	120-R2	(1)	52,681	3.90	0
333.00 Waterwheels, Turbines and Generators	697,363	12-2020	90-L1.5	(1)	37,139	4.14	12-2020	90-L1.5	(1)	37,139	4.14	0
334.00 Accessory Electric Equipment	250,631	12-2020	70-L0	(1)	24,445	9.75	12-2020	70-L0	(1)	24,445	9.75	0
335.00 Miscellaneous Power Plant Equipment	21,952	12-2020	75-R0.5	0	871	3.97	12-2020	75-R0.5	0	871	3.97	0
336.00 Roads, Railroads and Bridges	39,698	12-2020	120-R1.5	(1)	1,729	4.36	12-2020	120-R1.5	(1)	1,729	4.36	0
TOTAL WEBER	2,924,904				129,857	4.44				129,857	4.44	0
<b>YALE</b>												
330.20 Land Rights	761,580	12-2058	SQUARE	0	6,242	0.82	12-2058	SQUARE	0	6,242	0.82	0
331.00 Structures and Improvements	7,641,825	12-2058	120-R1.5	(6)	122,411	1.60	12-2058	120-R1.5	(6)	122,411	1.60	0
332.00 Reservoirs, Dams and Waterways	36,705,619	12-2058	120-R2	(8)	515,384	1.40	12-2058	120-R2	(8)	515,384	1.40	0
333.00 Waterwheels, Turbines and Generators	10,568,732	12-2058	90-L1.5	(15)	177,242	1.68	12-2058	90-L1.5	(15)	177,242	1.68	0
334.00 Accessory Electric Equipment	3,521,076	12-2058	70-L0	(9)	75,366	2.14	12-2058	70-L0	(9)	75,366	2.14	0
335.00 Miscellaneous Power Plant Equipment	534,873	12-2058	75-R0.5	(5)	7,484	1.40	12-2058	75-R0.5	(5)	7,484	1.40	0
336.00 Roads, Railroads and Bridges	1,433,537	12-2058	120-R1.5	(5)	25,225	1.76	12-2058	120-R1.5	(5)	25,225	1.76	0
TOTAL YALE	61,168,041				929,354	1.52				929,354	1.52	0
<b>HYDRO DECOMMISSIONING RESERVE</b>												
TOTAL HYDRAULIC PRODUCTION	938,122,143			a	1,770,617	3.62			a	1,770,617	3.62	0
<b>OTHER PRODUCTION PLANT</b>												
<b>CHEHALIS</b>												
341.00 Structures and Improvements	23,262,469	12-2043	70-S2.5	(4)	618,676	2.66	12-2043	70-S2.5	(4)	624,912	2.69	6,236
342.00 Fuel Holders, Producers and Accessories	1,586,175	12-2043	50-R2	(3)	45,694	2.88	12-2043	50-R2	(3)	48,173	2.91	479
343.00 Prime Movers	191,480,138	12-2043	40-R1	(5)	6,503,214	3.40	12-2043	45-R2.5	(5)	5,899,961	3.08	(603,353)
344.00 Generators	82,209,666	12-2043	50-R2	(5)	2,420,641	2.94	12-2043	50-R2	(5)	2,445,526	2.98	25,185
345.00 Accessory Electric Equipment	39,186,403	12-2043	70-R3	(4)	1,096,105	2.70	12-2043	70-R3	(3)	1,055,736	2.69	(369)

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COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PACIFICORP AND SETTLEMENT AGREEMENT AS OF DECEMBER 31, 2013  
UM 1647 Settlement Agreement

ACCOUNT (1)	ORIGINAL COST (2)	FILED UM 1647					Settlement Agreement UM 1647					INCREASE/ (DECREASE) (13)=(11)-(6)
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL ACCRUAL AMOUNT (11)	ACCRUAL RATE (12)	
346.00 Miscellaneous Power Plant Equipment TOTAL CHEHALIS	3,234,617 340,959,467	12-2043	60-R3	(4)	88,122 10,732,452	2.72 3.15	12-2043	60-R3	(1)	86,293 10,158,801	2.67 2.98	(1,829) (573,651)
<b>CURRENT CREEK</b>												
341.00 Structures and Improvements	44,108,607	12-2045	70-S2.5	(4)	1,146,839	2.60	12-2045	70-S2.5	(4)	1,155,285	2.62	8,446
342.00 Fuel Holders, Producers and Accessories	3,279,418	12-2045	50-R2	(3)	92,242	2.81	12-2045	50-R2	(3)	92,951	2.83	709
343.00 Prime Movers	202,632,127	12-2045	40-R1	(5)	6,612,935	3.36	12-2045	45-R2.5	(5)	6,159,165	3.04	(653,770)
344.00 Generators	75,510,401	12-2045	50-R2	(4)	2,178,156	2.88	12-2045	50-R2	(4)	2,193,283	2.90	15,127
345.00 Accessory Electric Equipment	42,361,939	12-2045	70-R3	(4)	1,124,567	2.65	12-2045	70-R3	(3)	1,120,619	2.65	(3,748)
346.00 Miscellaneous Power Plant Equipment TOTAL CURRENT CREEK	2,965,866 370,858,358	12-2045	60-R3	(4)	73,635 11,433,374	2.65 3.08	12-2045	60-R3	(1)	76,612 10,798,315	2.69 2.91	(1,823) (635,059)
<b>HERMISTON</b>												
341.00 Structures and Improvements	12,037,041	12-2036	70-S2.5	(4)	369,729	2.88	12-2036	70-S2.5	(4)	376,976	2.94	7,247
342.00 Fuel Holders, Producers and Accessories	25,050	12-2036	50-R2	(3)	764	3.05	12-2036	50-R2	(3)	781	3.12	17
343.00 Prime Movers	109,425,627	12-2036	40-R1	(4)	4,058,488	3.71	12-2036	45-R2.5	(4)	3,747,377	3.42	(311,109)
344.00 Generators	39,659,873	12-2036	50-R2	(4)	1,243,244	3.13	12-2036	50-R2	(4)	1,238,263	3.20	25,019
345.00 Accessory Electric Equipment	9,094,367	12-2036	70-R3	(4)	259,597	2.85	12-2036	70-R3	(3)	262,252	2.88	2,655
346.00 Miscellaneous Power Plant Equipment TOTAL HERMISTON	495,647 171,536,605	12-2036	60-R3	(3)	14,097 5,945,917	2.84 3.47	12-2036	60-R3	(1)	14,098 5,669,747	2.84 3.31	1 (276,170)
<b>LAKE SIDE</b>												
341.00 Structures and Improvements	27,839,937	12-2047	70-S2.5	(5)	776,288	2.79	12-2047	70-S2.5	(5)	778,195	2.80	1,907
342.00 Fuel Holders, Producers and Accessories	3,483,187	12-2047	50-R2	(3)	104,589	3.01	12-2047	50-R2	(3)	104,955	3.01	266
343.00 Prime Movers	185,373,460	12-2047	40-R1	(5)	6,453,381	3.48	12-2047	45-R2.5	(5)	5,822,754	3.14	(627,627)
344.00 Generators	81,585,482	12-2047	50-R2	(5)	2,507,285	3.07	12-2047	50-R2	(5)	2,513,401	3.08	6,116
345.00 Accessory Electric Equipment	44,381,131	12-2047	70-R3	(4)	1,238,485	2.79	12-2047	70-R3	(3)	1,229,738	2.77	(8,757)
346.00 Miscellaneous Power Plant Equipment TOTAL LAKE SIDE	3,148,666 345,791,843	12-2047	60-R3	(4)	89,085 11,166,223	2.83 3.23	12-2047	60-R3	(1)	86,591 10,535,634	2.75 3.05	(2,494) (630,589)
<b>GADSBY PEAKER UNIT 4-6</b>												
341.00 Structures and Improvements	4,239,730	12-2032	70-S2.5	(2)	144,753	3.41	12-2032	70-S2.5	(2)	147,162	3.47	2,409
342.00 Fuel Holders, Producers and Accessories	2,267,381	12-2032	50-R2	(1)	80,533	3.55	12-2032	50-R2	(1)	81,904	3.61	1,371
343.00 Prime Movers	58,223,301	12-2032	40-R1	(2)	2,432,175	4.18	12-2032	45-R2.5	(2)	2,276,008	3.91	(156,167)
344.00 Generators	15,940,533	12-2032	50-R2	(2)	570,151	3.58	12-2032	50-R2	(2)	580,028	3.64	9,877
345.00 Accessory Electric Equipment	2,916,274	12-2032	70-R3	(2)	105,154	3.61	12-2032	70-R3	(2)	105,648	3.66	4,884
346.00 Miscellaneous Power Plant Equipment TOTAL GADSBY PEAKER UNIT 4-6	495,647 83,587,219	12-2032	60-R3	(2)	3,332,766	3.99	12-2032	60-R3	(2)	3,191,750	3.82	(141,016)
<b>LITTLE MOUNTAIN</b>												
341.00 Structures and Improvements												
343.00 Prime Movers			FULLY ACCRUED					FULLY ACCRUED				
345.00 Accessory Electric Equipment			FULLY ACCRUED					FULLY ACCRUED				
346.00 Miscellaneous Power Plant Equipment			FULLY ACCRUED					FULLY ACCRUED				
346.00 Miscellaneous Power Plant Equipment TOTAL LITTLE MOUNTAIN			FULLY ACCRUED		0			FULLY ACCRUED		0		0
<b>DUNLAP - WIND</b>												
341.00 Structures and Improvements	7,580,532	12-2040	70-R1	(1)	264,388	3.49	12-2040	70-R1	(1)	264,388	3.49	0
343.00 Prime Movers	207,725,051	12-2040	60-R2.5	(1)	6,938,591	3.34	12-2040	60-R2.5	(1)	6,938,591	3.34	0
344.00 Generators	5,552,926	12-2040	60-R2.5	(1)	185,421	3.34	12-2040	60-R2.5	(1)	185,421	3.34	0
345.00 Accessory Electric Equipment	12,267,112	12-2040	60-R3	(1)	404,385	3.29	12-2040	60-R3	(1)	404,385	3.29	0
346.00 Miscellaneous Power Plant Equipment TOTAL DUNLAP - WIND	149,026 233,294,647	12-2040	60-R3	0	4,849 7,797,634	3.25 3.34	12-2040	60-R3	0	4,849 7,797,634	3.25 3.34	0
<b>FOOTE CREEK - WIND</b>												
341.00 Structures and Improvements	109,125	12-2029	70-R1	(1)	3,612	3.49	12-2029	70-R1	(1)	3,612	3.49	0
343.00 Prime Movers	31,779,091	12-2029	60-R2.5	(1)	901,621	2.84	12-2029	60-R2.5	(1)	901,621	2.84	0
344.00 Generators	1,604,376	12-2029	60-R2.5	(1)	45,405	2.83	12-2029	60-R2.5	(1)	45,405	2.83	0
345.00 Accessory Electric Equipment	2,851,193	12-2029	60-R3	(1)	79,259	2.78	12-2029	60-R3	(1)	79,259	2.78	0
346.00 Miscellaneous Power Plant Equipment TOTAL FOOTE CREEK - WIND	1,156,180 36,343,785	12-2029	60-R3	0	1,030,137	2.83	12-2029	60-R3	(1)	1,030,137	2.83	0
<b>GLENROCK - WIND</b>												
341.00 Structures and Improvements	9,218,326	12-2038	70-R1	(1)	325,674	3.53	12-2038	70-R1	(1)	325,674	3.53	0
343.00 Prime Movers	436,523,656	12-2038	60-R2.5	(1)	14,725,166	3.37	12-2038	60-R2.5	(1)	14,725,166	3.37	0
344.00 Generators	13,519,306	12-2038	60-R2.5	(1)	456,066	3.37	12-2038	60-R2.5	(1)	456,066	3.37	0
345.00 Accessory Electric Equipment	29,364,659	12-2038	60-R3	(1)	979,833	3.34	12-2038	60-R3	(1)	979,833	3.34	0
346.00 Miscellaneous Power Plant Equipment TOTAL GLENROCK - WIND	1,156,180 489,781,168	12-2038	60-R3	0	37,970 16,524,711	3.28 3.37	12-2038	60-R3	0	37,970 16,524,711	3.28 3.37	0

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COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PACIFICORP AND SETTLEMENT AGREEMENT AS OF DECEMBER 31, 2013  
UM 1647 Settlement Agreement

ACCOUNT	ORIGINAL COST	FILED UM 1647					Settlement Agreement UM 1647					INCREASE/ (DECREASE) (13)=(11)-(6)
		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCUMULATED AMOUNT	ACCURUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCUMULATED AMOUNT	ACCURUAL RATE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>GOODNOE HILLS - WIND</b>												
341.00 Structures and Improvements	5,393,835	12-2038	70-R1	(1)	185,424	3.44	12-2038	70-R1	(1)	185,424	3.44	0
343.00 Prime Movers	162,203,978	12-2038	60-R2.5	(1)	5,349,543	3.30	12-2038	60-R2.5	(1)	5,349,543	3.30	0
344.00 Generators	4,484,769	12-2038	60-R2.5	(1)	148,369	3.31	12-2038	60-R2.5	(1)	148,369	3.31	0
345.00 Accessory Electric Equipment	9,655,019	12-2038	60-R3	(1)	316,209	3.27	12-2038	60-R3	(1)	316,209	3.27	0
346.00 Miscellaneous Power Plant Equipment	172,144	12-2038	60-R3	0	5,520	3.21	12-2038	60-R3	0	5,520	3.21	0
TOTAL GOODNOE HILLS - WIND	181,616,745				6,005,085	3.30				6,005,085	3.30	0
<b>HIGH PLAINS / MCFADDEN - WIND</b>												
341.00 Structures and Improvements	7,784,312	12-2039	70-R1	(1)	269,174	3.47	12-2039	70-R1	(1)	269,174	3.47	0
343.00 Prime Movers	245,611,404	12-2039	60-R2.5	(1)	8,147,661	3.32	12-2039	60-R2.5	(1)	8,147,661	3.32	0
344.00 Generators	6,941,165	12-2039	60-R2.5	(1)	230,133	3.32	12-2039	60-R2.5	(1)	230,133	3.32	0
345.00 Accessory Electric Equipment	14,735,274	12-2039	60-R3	(1)	481,879	3.27	12-2039	60-R3	(1)	481,879	3.27	0
346.00 Miscellaneous Power Plant Equipment	113,616	12-2039	60-R3	0	3,672	3.23	12-2039	60-R3	0	3,672	3.23	0
TOTAL HIGH PLAINS / MCFADDEN - WIND	275,165,773				9,132,519	3.32				9,132,519	3.32	0
<b>LEANING JUMPER - WIND</b>												
341.00 Structures and Improvements	4,902,328	12-2036	70-R1	(1)	186,349	3.39	12-2036	70-R1	(1)	186,349	3.39	0
343.00 Prime Movers	155,658,589	12-2036	60-R2.5	(1)	5,067,944	3.25	12-2036	60-R2.5	(1)	5,067,944	3.25	0
344.00 Generators	5,435,823	12-2036	60-R2.5	(1)	178,237	3.28	12-2036	60-R2.5	(1)	178,237	3.28	0
345.00 Accessory Electric Equipment	9,062,848	12-2036	60-R3	(1)	292,805	3.23	12-2036	60-R3	(1)	292,805	3.23	0
346.00 Miscellaneous Power Plant Equipment	80,941	12-2036	60-R3	(1)	2,588	3.20	12-2036	60-R3	(1)	2,588	3.20	0
TOTAL LEANING JUMPER - WIND	175,540,529				5,707,923	3.26				5,707,923	3.26	0
<b>MARENGO - WIND</b>												
341.00 Structures and Improvements	10,120,995	12-2037	70-R1	(1)	350,882	3.47	12-2037	70-R1	(1)	350,882	3.47	0
343.00 Prime Movers	326,573,289	12-2037	60-R2.5	(1)	10,828,012	3.32	12-2037	60-R2.5	(1)	10,828,012	3.32	0
344.00 Generators	9,332,548	12-2037	60-R2.5	(1)	309,612	3.32	12-2037	60-R2.5	(1)	309,612	3.32	0
345.00 Accessory Electric Equipment	19,609,084	12-2037	60-R3	(1)	644,248	3.27	12-2037	60-R3	(1)	644,248	3.27	0
346.00 Miscellaneous Power Plant Equipment	336,793	12-2037	60-R3	(1)	11,071	3.29	12-2037	60-R3	(1)	11,071	3.29	0
TOTAL MARENGO - WIND	366,052,709				12,143,825	3.32				12,143,825	3.32	0
<b>SEVEN MILE HILL - WIND</b>												
341.00 Structures and Improvements	5,928,426	12-2038	70-R1	(1)	204,828	3.46	12-2038	70-R1	(1)	204,828	3.46	0
343.00 Prime Movers	214,950,936	12-2038	60-R2.5	(1)	7,080,332	3.29	12-2038	60-R2.5	(1)	7,080,332	3.29	0
344.00 Generators	5,581,332	12-2038	60-R2.5	(1)	216,536	3.29	12-2038	60-R2.5	(1)	216,536	3.29	0
345.00 Accessory Electric Equipment	13,203,163	12-2038	60-R3	(1)	429,576	3.25	12-2038	60-R3	(1)	429,576	3.25	0
346.00 Miscellaneous Power Plant Equipment	515,309	12-2038	60-R3	0	16,636	3.23	12-2038	60-R3	0	16,636	3.23	0
TOTAL SEVEN MILE HILL - WIND	241,178,165				7,947,908	3.30				7,947,908	3.30	0
<b>SOLAR GENERATING</b>												
344.00 Generators - Atlantic City	5,546	12-2027	SQUARE	0	228	4.11	12-2027	SQUARE	0	228	4.11	0
344.00 Generators - Canyon Lands	36,389	12-2014	SQUARE	0	0	0.00	12-2014	SQUARE	0	0	0.00	0
344.00 Generators - Green River	55,087	12-2014	SQUARE	0	0	0.00	12-2014	SQUARE	0	0	0.00	0
344.00 Generators - Oregon High Desert	55,680	12-2015	50-R2	0	0	0.00	12-2015	50-R2	0	0	0.00	0
TOTAL SOLAR GENERATING	152,702				228	0.15				228	0.15	0
<b>MOBILE GENERATORS</b>												
344.00 East Side Mobile Generator	834,510		50-R2	(5)	13,363	1.60		50-R2	(5)	13,363	1.60	0
344.00 West Side Mobile Generator	845,205		50-R2	(5)	15,200	1.80		50-R2	(5)	15,200	1.80	0
TOTAL MOBILE GENERATORS	1,679,715				28,563	1.70				28,563	1.70	0
TOTAL DEPRECIABLE OTHER PRODUCTION	3,313,643,450				108,929,265	3.29				106,672,780	3.22	(2,256,485)
340.30 Water Rights - Lakeside	14,529,040											
340.30 Water Rights - Currant Creek	2,891,146											
TOTAL OTHER PRODUCTION	3,331,063,636				108,929,265					106,672,780		(2,256,485)
TOTAL PRODUCTION PLANT	11,074,228,687				511,559,932	4.14				509,303,447	4.60	(2,256,485)
<b>TRANSMISSION PLANT</b>												
350.20 Rights-of-Way	144,059,565		75-R4	0	1,834,089	1.27		75-R4	0	1,817,398	1.26	(16,691)
352.00 Structures and Improvements	161,875,087		75-R2.5	(10)	2,326,081	1.44		75-R2.5	(10)	2,315,485	1.43	(10,596)
353.00 Station Equipment	1,889,580,073		57-50	(5)	33,616,982	1.79		56-50	(5)	33,171,050	1.76	(445,942)
353.70 Supervisory Equipment			23-R2	0	562,673	3.94						(562,673)
354.00 Towers and Poles	1,223,124,758		66-R4	(10)	19,136,791	1.56		66-R4	(10)	19,011,373	1.55	(125,418)

PACIFICORP

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AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PACIFICORP AND SETTLEMENT AGREEMENT AS OF DECEMBER 31, 2013  
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		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL ACCRRUAL AMOUNT ACCRRUAL RATE (6) (7)		PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL ACCRRUAL AMOUNT ACCRRUAL RATE (11) (12)		
355.00 Poles and Fixtures	731,547,358		60-R2	(40)	16,050,811	2.19		60-R2	(40)	15,887,401	2.17	(163,410)
355.00 Overhead Conductors and Devices	1,087,435,404		60-R3	(30)	21,827,222	2.01		63-R3	(30)	20,628,831	1.90	(1,198,391)
357.00 Underground Conduit	3,235,730		60-R2	0	52,026	1.61		60-R2	0	51,672	1.60	(354)
358.00 Underground Conductors and Devices	7,410,861		60-R2	(5)	124,508	1.68		60-R2	(5)	123,465	1.67	(1,023)
359.00 Roads and Trails	11,575,387		70-R5	0	154,183	1.33		70-R5	0	152,176	1.31	(2,007)
<b>TOTAL TRANSMISSION PLANT</b>	<b>6,260,444,224</b>				<b>95,706,376</b>	<b>1.82</b>				<b>93,158,871</b>	<b>1.77</b>	<b>(2,546,505)</b>
<b>DISTRIBUTION PLANT</b>												
<b>OREGON - DISTRIBUTION</b>												
360.20 Rights-of-Way	4,659,309		55-S3	0	58,117	1.25		55-S3	0	56,146	1.21	(1,971)
361.00 Structures and Improvements	23,062,426		60-R1.5	(10)	413,378	1.79		60-R1.5	(10)	411,812	1.79	(1,566)
362.00 Station Equipment	223,266,207		52-R0.5	(15)	4,565,001	2.08		55-R1	(15)	4,324,570	1.94	(241,031)
362.70 Supervisory Equipment			25-R2.5	0	88,447	2.71						(88,447)
364.00 Poles, Towers and Fixtures	351,243,581		55-R1.5	(100)	11,630,696	3.31		55-R1.5	(100)	11,542,181	3.29	(88,515)
365.00 Overhead Conductors and Devices	247,942,373		60-R0.5	(70)	6,546,810	2.64		60-R0.5	(70)	6,509,410	2.63	(37,400)
368.00 Underground Conduit	88,547,927		70-R2.5	(50)	1,756,602	1.98		70-R2.5	(50)	1,746,391	1.97	(10,211)
368.00 Underground Conductors and Devices	163,293,596		58-R2.5	(35)	3,474,555	2.13		58-R2.5	(35)	3,448,484	2.11	(26,071)
368.00 Line Transformers	396,316,156		42-R1.5	(20)	9,793,387	2.47		42-R1.5	(20)	9,667,385	2.44	(126,002)
369.10 Overhead Services	75,885,360		55-R1	(35)	1,738,252	2.30		55-R1	(35)	1,726,212	2.28	(12,040)
369.20 Underground Services	154,218,450		55-R4	(40)	3,641,494	2.36		55-R4	(40)	3,614,848	2.34	(26,646)
370.00 Meters	46,772,833		20-S2.5	(4)	1,235,407	2.64		27-R1	(4)	1,684,537	3.60	449,130
371.00 Installations on Customer Premises	2,212,748		25-L0	(50)	108,424	4.90		25-L0	(50)	106,010	4.79	(2,414)
373.00 Street Lighting and Signal Systems	22,392,102		44-R0.5	(40)	655,626	2.93		44-R0.5	(40)	650,779	2.91	(4,847)
<b>TOTAL OREGON - DISTRIBUTION</b>	<b>1,800,233,098</b>				<b>45,706,796</b>	<b>2.54</b>				<b>45,488,765</b>	<b>2.53</b>	<b>(218,031)</b>
<b>GENERAL PLANT</b>												
<b>OREGON - GENERAL</b>												
390.00 Structures and Improvements	74,399,660		55-R1	(10)	1,471,556	1.98		58-R1	(10)	1,384,220	1.80	(87,336)
392.01 Transportation Equipment - Light Trucks and Vans	10,925,942		12-L2.5	10	794,603	7.27		12-L2.5	10	768,676	7.04	(25,927)
392.05 Transportation Equipment - Medium Trucks	10,809,613		16-L3	10	601,106	5.67		16-L3	10	581,650	5.48	(19,456)
392.09 Transportation Equipment - Trailers	3,327,731		33-L2	15	85,159	2.59		34-L2	15	81,325	2.44	(3,834)
396.03 Light Power Operated Equipment	6,166,300		9-S3	15	544,873	8.94		9-L3	15	569,006	9.23	24,133
396.07 Heavy Power Operated Equipment	26,955,493		15-L1	20	1,360,069	5.24		15-L1	20	1,333,362	5.14	(26,687)
<b>TOTAL OREGON - GENERAL</b>	<b>131,362,339</b>				<b>4,857,366</b>	<b>3.70</b>				<b>4,718,259</b>	<b>3.59</b>	<b>(139,107)</b>
<b>UTAH MINING</b>												
399.30 Structures and Improvements	15,067,475	12-2019	40-S1	(1)	576,177	3.82	12-2019	40-S1	(1)	573,630	3.81	(2,538)
399.31 Structures and Improvements - Prep Plant	24,269,468	12-2042	60-S2	(7)	500,842	2.06	12-2042	60-S2	(7)	500,293	2.06	(549)
399.41 Surface Processing Equipment - Prep Plant	8,116,134	12-2042	60-S2	(7)	167,945	2.07	12-2042	60-S2	(6)	166,083	2.05	(1,862)
399.44 Surface Electric Power Facilities	3,415,836	12-2019	40-R3	0	215,230	6.30	12-2019	40-R3	0	214,910	6.29	(314)
399.45 Underground Equipment	108,511,643	12-2019	12-L1	5	12,935,325	11.92	12-2019	12-L1	5	12,919,564	11.91	(15,761)
399.46 Longwall Equipment	31,970,553	12-2019	10-L4	5	4,210,988	13.17	12-2019	10-L4	7	4,109,731	12.85	(101,257)
399.51 Vehicles	1,013,193	12-2019	14-L2.5	5	70,688	6.98	12-2019	14-L2.5	5	70,465	6.96	(203)
399.52 Heavy Construction Equipment	5,412,077	12-2019	20-R2.5	5	441,252	8.15	12-2019	20-R2.5	5	440,548	8.14	(704)
399.60 Miscellaneous Equipment	1,916,706	12-2019	13-L1.5	1	177,291	9.25	12-2019	13-L1.5	1	176,913	9.23	(378)
399.61 Computer Equipment	178,218	12-2019	9-S2	0	20,395	11.44	12-2019	9-S2	0	20,224	11.35	(171)
399.70 Mine Development	38,414,827	12-2019	SQUARE	0	1,628,179	4.24	12-2019	SQUARE	0	1,623,086	4.23	(5,093)
<b>TOTAL UTAH MINING</b>	<b>238,266,179</b>				<b>20,944,312</b>	<b>8.79</b>				<b>20,815,462</b>	<b>8.74</b>	<b>(128,830)</b>
<b>TOTAL ELECTRIC PLANT</b>	<b>18,501,574,526</b>				<b>678,773,782</b>	<b>3.67</b>				<b>673,464,824</b>	<b>3.64</b>	<b>(5,288,958)</b>

Oregon Allocated UE 263 Impact \$ (1,808,461)

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