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## PC Data Request 9

## Re: Depreciation acceleration.

A presentation by Patrick J. Goodman at the "2015 EEI Financial Conference" on November 8-11, 2015, that was filed with the SEC, at page 46, addressed Berkshire Hathaway Energy reducing the coal fleet through fuel switching and retirements through 2025. The identified expected eliminations of coal generation by production facility through December 31, 2025, did not include the Jim Bridger units. Given the requested shortening of the depreciation lives of the Jim Bridger units to 2025 in this proceeding as well as the 2025 depreciation lives used in Oregon, please explain, in detail, why the Jim Bridger units were not included in the "2015 EEI Financial Conference" presentation that was filed with the SEC.

## Response to PC Data Request 9

In the current proceeding, Pacific Power is requesting a change to the depreciable life of the Jim Bridger units to 2025 to provide additional flexibility in resource planning to address state and federal environmental policies and mandates, including the United States Environmental Protection Agency's Clean Power Plan, in alignment with reasonably anticipated implementation timelines. The depreciable life approved by an individual state, however, is not necessarily the same as the operating life or anticipated retirement date.

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