

PacifiCorp
Washington General Rate Case - December 2013
Depreciation Study & Annual Depreciation - Dec-13 AMA Methodology

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>WCA FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Depreciation Expense	403SP	RES	124,034,791	CAGE	0.0000%	-	
Depreciation Expense	403SP	RES	1,918,347	CAGW	23.0849%	442,848	
Depreciation Expense	403SP	RES	8,438,486	JBG	22.9539%	1,936,961	
Depreciation Expense	403HP	RES	3,968,953	CAGE	0.0000%	-	
Depreciation Expense	403HP	RES	8,297,298	CAGW	23.0849%	1,915,422	
Depreciation Expense	403OP	RES	(6,351,059)	CAGE	0.0000%	-	
Depreciation Expense	403OP	RES	(3,213,505)	CAGW	23.0849%	(741,834)	
Depreciation Expense	403TP	RES	(5,071,177)	CAGE	0.0000%	-	
Depreciation Expense	403TP	RES	(2,212,453)	CAGW	23.0849%	(510,742)	
Depreciation Expense	403TP	RES	(30,611)	JBG	22.9539%	(7,026)	
Depreciation Expense	403TP	RES	(6,620)	SG	7.9057%	(523)	
Depreciation Expense	403364	RES	-	CA	Situs	-	
Depreciation Expense	403364	RES	357,056	ID	Situs	-	
Depreciation Expense	403364	RES	(5,725,866)	OR	Situs	-	
Depreciation Expense	403364	RES	3,439,724	UT	Situs	-	
Depreciation Expense	403364	RES	(1,319,373)	WA	Situs	(1,319,373)	
Depreciation Expense	403364	RES	438,218	WYP	Situs	-	
Depreciation Expense	403364	RES	102,735	WYU	Situs	-	
Depreciation Expense	403GP	RES	(5,692)	CA	Situs	-	
Depreciation Expense	403GP	RES	279	CAEE	0.0000%	-	
Depreciation Expense	403GP	RES	(78,908)	CAGE	0.0000%	-	
Depreciation Expense	403GP	RES	4,641	CAGW	23.0849%	1,071	
Depreciation Expense	403GP	RES	(49,458)	CN	6.9174%	(3,421)	
Depreciation Expense	403GP	RES	(1,330)	ID	Situs	-	
Depreciation Expense	403GP	RES	(36,269)	JBG	22.9539%	(8,325)	
Depreciation Expense	403GP	RES	21,027	OR	Situs	-	
Depreciation Expense	403GP	RES	88	SG	7.9057%	7	
Depreciation Expense	403GP	RES	(299,697)	SO	6.8539%	(20,541)	
Depreciation Expense	403GP	RES	(172,824)	UT	Situs	-	
Depreciation Expense	403GP	RES	(255,914)	WA	Situs	(255,914)	
Depreciation Expense	403GP	RES	(336,404)	WYP	Situs	-	
Depreciation Expense	403GP	RES	(94,352)	WYU	Situs	-	
			<u>125,760,132</u>			<u>1,428,608</u>	6.3.3

Description of Adjustment:

This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052.

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve:							
Depreciation Reserve	108SP	RES	(124,034,791)	CAGE	0.0000%	-	
Depreciation Reserve	108SP	RES	(1,918,347)	CAGW	23.0849%	(442,848)	
Depreciation Reserve	108SP	RES	(8,438,486)	JBG	22.9539%	(1,936,961)	
Depreciation Reserve	108HP	RES	(3,968,953)	CAGE	0.0000%	-	
Depreciation Reserve	108HP	RES	(8,297,298)	CAGW	23.0849%	(1,915,422)	
Depreciation Reserve	108OP	RES	6,351,059	CAGE	0.0000%	-	
Depreciation Reserve	108OP	RES	3,213,505	CAGW	23.0849%	741,834	
Depreciation Reserve	108TP	RES	5,071,177	CAGE	0.0000%	-	
Depreciation Reserve	108TP	RES	2,212,453	CAGW	23.0849%	510,742	
Depreciation Reserve	108TP	RES	30,611	JBG	22.9539%	7,026	
Depreciation Reserve	108TP	RES	6,620	SG	7.9057%	523	
Depreciation Reserve	108364	RES	-	CA	Situs	-	
Depreciation Reserve	108364	RES	(357,056)	ID	Situs	-	
Depreciation Reserve	108364	RES	5,725,866	OR	Situs	-	
Depreciation Reserve	108364	RES	(3,439,724)	UT	Situs	-	
Depreciation Reserve	108364	RES	1,319,373	WA	Situs	1,319,373	
Depreciation Reserve	108364	RES	(438,218)	WYP	Situs	-	
Depreciation Reserve	108364	RES	(102,735)	WYU	Situs	-	
Depreciation Reserve	108GP	RES	5,692	CA	Situs	-	
Depreciation Reserve	108GP	RES	(279)	CAEE	0.0000%	-	
Depreciation Reserve	108GP	RES	78,908	CAGE	0.0000%	-	
Depreciation Reserve	108GP	RES	(4,641)	CAGW	23.0849%	(1,071)	
Depreciation Reserve	108GP	RES	49,458	CN	6.9174%	3,421	
Depreciation Reserve	108GP	RES	1,330	ID	Situs	-	
Depreciation Reserve	108GP	RES	36,269	JBG	22.9539%	8,325	
Depreciation Reserve	108GP	RES	(21,027)	OR	Situs	-	
Depreciation Reserve	108GP	RES	(88)	SG	7.9057%	(7)	
Depreciation Reserve	108GP	RES	299,697	SO	6.8539%	20,541	
Depreciation Reserve	108GP	RES	172,824	UT	Situs	-	
Depreciation Reserve	108GP	RES	255,914	WA	Situs	255,914	
Depreciation Reserve	108GP	RES	336,404	WYP	Situs	-	
Depreciation Reserve	108GP	RES	94,352	WYU	Situs	-	
			<u>(125,760,132)</u>			<u>(1,428,608)</u>	6.3.3

Description of Adjustment:

This adjustment normalizes the depreciation reserve to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052.

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>WCA FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Tax Adjustment:							
Schedule M Additions	SCHMAT	RES	116,502,601	CAGE	0.0000%	-	
Schedule M Additions	SCHMAT	RES	4,794,328	CAGW	23.0849%	1,106,765	
Schedule M Additions	SCHMAT	RES	8,371,606	JBG	22.9539%	1,921,609	
Schedule M Additions	SCHMAT	RES	(6,531)	SG	7.9057%	(516)	
Schedule M Additions	SCHMAT	RES	(5,692)	CA	Situs	-	
Schedule M Additions	SCHMAT	RES	355,727	ID	Situs	-	
Schedule M Additions	SCHMAT	RES	(5,704,839)	OR	Situs	-	
Schedule M Additions	SCHMAT	RES	3,266,900	UT	Situs	-	
Schedule M Additions	SCHMAT	RES	(1,575,287)	WA	Situs	(1,575,287)	
Schedule M Additions	SCHMAT	RES	101,814	WYP	Situs	-	
Schedule M Additions	SCHMAT	RES	8,383	WYU	Situs	-	
Schedule M Additions	SCHMAT	RES	279	CAEE	0.0000%	-	
Schedule M Additions	SCHMAT	RES	(299,697)	SO	6.8539%	(20,541)	
Schedule M Additions	SCHMAT	RES	(49,458)	CN	6.9174%	(3,421)	
			<u>125,760,132</u>			<u>1,428,608</u>	6.3.3
Deferred Income Tax Expense	41010	RES	(44,213,902)	CAGE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(1,819,495)	CAGW	23.0849%	(420,028)	
Deferred Income Tax Expense	41010	RES	(3,177,108)	JBG	22.9539%	(729,270)	
Deferred Income Tax Expense	41010	RES	2,479	SG	7.9057%	196	
Deferred Income Tax Expense	41010	RES	2,160	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	(135,002)	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	2,165,044	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	(1,239,821)	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	597,837	WA	Situs	597,837	
Deferred Income Tax Expense	41010	RES	(38,639)	WYP	Situs	-	
Deferred Income Tax Expense	41010	RES	(3,181)	WYU	Situs	-	
Deferred Income Tax Expense	41010	RES	(106)	CAEE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	113,738	SO	6.8539%	7,796	
Deferred Income Tax Expense	41010	RES	18,770	CN	6.9174%	1,298	
			<u>(47,727,228)</u>			<u>(542,171)</u>	6.3.3
Accumulated Deferred Inc Tax Bal	282	RES	44,213,902	CAGE	0.0000%	-	
Accumulated Deferred Inc Tax Bal	282	RES	1,819,495	CAGW	23.0849%	420,028	
Accumulated Deferred Inc Tax Bal	282	RES	3,177,108	JBG	22.9539%	729,270	
Accumulated Deferred Inc Tax Bal	282	RES	(2,479)	SG	7.9057%	(196)	
Accumulated Deferred Inc Tax Bal	282	RES	(2,160)	CA	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	135,002	ID	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	(2,165,044)	OR	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	1,239,821	UT	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	(597,837)	WA	Situs	(597,837)	
Accumulated Deferred Inc Tax Bal	282	RES	38,639	WYP	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	3,181	WYU	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	106	CAEE	0.0000%	-	
Accumulated Deferred Inc Tax Bal	282	RES	(113,738)	SO	6.8539%	(7,796)	
Accumulated Deferred Inc Tax Bal	282	RES	(18,770)	CN	6.9174%	(1,298)	
			<u>47,727,228</u>			<u>542,171</u>	6.3.3

Description of Adjustment:

This adjustment 6.3 normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052.

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Function	Account	Factor	December 2013	Ordered	Existing	Rate % Change	Depreciation	Year-End	Dep Exp	Adjusted DEPE	Accum.
			Dep Exp	Rate	Rate		Study Adj	Depreciation	Adjustment		Depreciation Adj
DSTP	403364	CA	6,746,440	2.893%	2.893%	0.000%	-	-	-	6,746,440	0
DSTP	403364	ID	7,613,345	2.694%	2.574%	4.690%	357,056	-	357,056	7,970,401	(357,056)
DSTP	403364	OR	51,535,567	2.520%	2.834%	-11.111%	(5,725,866)	-	(5,725,866)	45,809,700	5,725,866
DSTP	403364	UT	62,795,734	2.606%	2.470%	5.478%	3,439,724	-	3,439,724	66,235,458	(3,439,724)
DSTP	403364	WA	13,079,161	2.795%	3.108%	-10.088%	(1,319,373)	-	(1,319,373)	11,759,788	1,319,373
DSTP	403364	WYP	14,987,435	2.922%	2.839%	2.924%	438,218	-	438,218	15,425,653	(438,218)
DSTP	403364	WYU	3,063,714	3.071%	2.972%	3.353%	102,735	-	102,735	3,166,449	(102,735)
GMLP	403GP	CA	337,308	2.284%	2.323%	-1.687%	(5,692)	-	(5,692)	331,616	5,692
GMLP	403GP	CAEE	25,402	3.265%	3.230%	1.096%	279	-	279	25,681	(279)
GMLP	403GP	CAGE	5,844,899	3.428%	3.474%	-1.350%	(78,908)	-	(78,908)	5,765,992	78,908
GMLP	403GP	CAGW	1,824,832	3.947%	3.937%	0.254%	4,641	-	4,641	1,829,473	(4,641)
GMLP	403GP	CN	1,471,484	6.512%	6.738%	-3.361%	(49,458)	-	(49,458)	1,422,025	49,458
GMLP	403GP	ID	877,452	2.330%	2.334%	-0.152%	(1,330)	-	(1,330)	876,122	1,330
GMLP	403GP	JBE	214	20.000%	20.000%	0.000%	-	-	-	214	0
GMLP	403GP	JBG	450,619	2.235%	2.430%	-8.049%	(36,269)	-	(36,269)	414,350	36,269
GMLP	403GP	OR	4,388,458	2.614%	2.601%	0.479%	21,027	-	21,027	4,409,485	(21,027)
GMLP	403GP	SG	1,493	4.300%	4.060%	5.911%	88	-	88	1,581	(88)
GMLP	403GP	SO	14,591,752	5.965%	6.091%	-2.054%	(299,697)	-	(299,697)	14,292,055	299,697
GMLP	403GP	UT	4,720,174	2.194%	2.277%	-3.661%	(172,824)	-	(172,824)	4,547,350	172,824
GMLP	403GP	WA	1,506,691	2.849%	3.432%	-16.985%	(255,914)	-	(255,914)	1,250,777	255,914
GMLP	403GP	WYP	2,399,669	3.242%	3.770%	-14.019%	(336,404)	-	(336,404)	2,063,265	336,404
GMLP	403GP	WYU	461,923	2.340%	2.941%	-20.426%	(94,352)	-	(94,352)	367,571	94,352
HYDP	403HP	CAGE	6,252,401	4.147%	2.537%	63.479%	3,968,953	-	3,968,953	10,221,355	(3,968,953)
HYDP	403HP	CAGW	19,333,378	2.581%	1.806%	42.917%	8,297,298	-	8,297,298	27,630,676	(8,297,298)
OTHP	403OP	CAGE	73,259,937	3.175%	3.476%	-8.669%	(6,351,059)	-	(6,351,059)	66,908,878	6,351,059
OTHP	403OP	CAGW	42,831,021	3.194%	3.453%	-7.503%	(3,213,505)	-	(3,213,505)	39,617,516	3,213,505
STMP	403SP	CAGE	119,400,065	4.520%	2.217%	103.882%	124,034,791	-	124,034,791	243,434,855	(124,034,791)
STMP	403SP	CAGW	5,184,016	2.755%	2.011%	37.005%	1,918,347	-	1,918,347	7,102,364	(1,918,347)
STMP	403SP	JBG	21,568,918	2.773%	1.993%	39.123%	8,438,486	-	8,438,486	30,007,404	(8,438,486)
TRNP	403TP	CAGE	69,869,549	1.713%	1.847%	-7.258%	(5,071,177)	-	(5,071,177)	64,798,372	5,071,177
TRNP	403TP	CAGW	24,030,995	1.800%	1.982%	-9.207%	(2,212,453)	-	(2,212,453)	21,818,542	2,212,453
TRNP	403TP	JBG	882,716	1.689%	1.749%	-3.468%	(30,611)	-	(30,611)	852,104	30,611
TRNP	403TP	SG	54,213	1.863%	2.123%	-12.211%	(6,620)	-	(6,620)	47,593	6,620
			<u>581,390,974</u>				<u>125,760,132</u>		<u>125,760,132</u>	<u>707,151,106</u>	<u>(125,760,132)</u>

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[1] This adjustment is consistent with Public Counsel's adjustment approved by the Commission. (see Order 05, Docket UE-130043 at ¶ 184)

SCHMAT	SCHMDEXP	125,760,132
41010	DITEXP	(47,727,228)
282	DITBAL	47,727,228

PacifiCorp
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Function	Account	Factor	Ordered Rate	Plant Adj	Year-End
				Balances AMA to YE from Adj 8.12 [1]	Depreciation Adj [2]
DSTP	403364	CA	2.893%	9,336,069	270,092
DSTP	403364	ID	2.694%	4,841,537	130,445
DSTP	403364	OR	2.520%	26,353,037	663,977
DSTP	403364	UT	2.606%	38,000,163	990,107
DSTP	403364	WA	2.795%	6,217,911	173,784
DSTP	403364	WYP	2.922%	9,945,562	290,656
DSTP	403364	WYU	3.071%	1,516,383	46,575
GNLP	403GP	CA	2.284%	979,568	22,369
GNLP	403GP	CAEE	3.265%	2,041,303	66,658
GNLP	403GP	CAGE	3.428%	6,809,981	233,417
GNLP	403GP	CAGW	3.947%	2,980,345	117,635
GNLP	403GP	CN	6.512%	(783,637)	(51,028)
GNLP	403GP	ID	2.330%	979,511	22,826
GNLP	403GP	JBE	20.000%	(208)	(42)
GNLP	403GP	JBG	2.235%	418,007	9,341
GNLP	403GP	OR	2.614%	3,147,632	82,265
GNLP	403GP	SG	4.300%	0	0
GNLP	403GP	SO	5.965%	13,020,521	776,732
GNLP	403GP	UT	2.194%	5,024,219	110,218
GNLP	403GP	WA	2.849%	(937)	(27)
GNLP	403GP	WYP	3.242%	2,125,909	68,913
GNLP	403GP	WYU	2.340%	239,056	5,595
HYDP	403HP	CAGE	4.147%	(223,758)	(9,280)
HYDP	403HP	CAGW	2.581%	23,967,923	618,573
OTHP	403OP	CAGE	3.175%	8,195,365	260,180
OTHP	403OP	CAGW	3.194%	1,611,258	51,461
STMP	403SP	CAGE	4.520%	11,089,944	501,301
STMP	403SP	CAGW	2.755%	1,297,457	35,744
STMP	403SP	JBG	2.773%	13,390,266	371,285
TRNP	403TP	CAGE	1.713%	203,129,698	3,478,853
TRNP	403TP	CAGW	1.800%	20,005,363	360,026
TRNP	403TP	JBG	1.689%	197,773	3,340
TRNP	403TP	SG	1.863%	(120,443)	(2,244)
				<u>415,732,779</u>	<u>9,699,747</u>

[1] Adjustment to plant balances exclude intangible plant.

[2] This adjustment is consistent with Public Counsel's adjustment approved by the Commission. (see Order 05, Docket UE-130043 at ¶ 184)