

Exhibit No. JJS-7
Docket UE-180778
Witness: John J. Spanos

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of

PACIFIC POWER & LIGHT COMPANY

For an Order Approving a Change in
Depreciation Rates Applicable to Electric
Property.

Docket UE-180778

PACIFIC POWER & LIGHT COMPANY

EXHIBIT

**UPDATED DEPRECIATION ACCRUAL RATES FOR
COLSTRIP AND JIM BRIDGER**

SCENARIO 2

December 2019

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
WASHINGTON

	(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
STEAM PRODUCTION PLANT										
COLSTRIP GENERATING STATION										
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(6)	63,766,496.11	35,701,307	31,891,179	10,688,497	16.76	3.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(6)	124,512,848.87	66,110,863	65,872,757	22,323,005	17.93	3.0
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(6)	39,761,945.29	19,608,338	22,539,324	7,645,330	19.23	2.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(6)	9,427,270.76	5,432,839	4,560,068	1,529,115	16.22	3.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(5)	432,986.21	189,561	265,075	90,418	20.86	2.9
	TOTAL COLSTRIP GENERATING STATION				237,901,547.24	127,042,908	125,128,403	42,276,365	17.77	
JIM BRIDGER GENERATING STATION										
JIM BRIDGER UNIT 1										
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	15,268,049.21	10,072,824	5,805,948	1,946,966	12.75	3.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	174,529,250.82	89,442,148	89,442,148	30,204,512	17.31	3.0
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(4)	46,126,509.13	25,075,228	22,896,342	7,748,510	16.80	3.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	10,974,050.58	7,032,138	4,380,875	1,472,558	13.42	3.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	297,441.91	198,400	110,940	38,481	12.94	2.9
	TOTAL JIM BRIDGER UNIT 1				247,195,301.65	134,446,861	122,636,253	41,411,027	16.75	
JIM BRIDGER UNIT 2										
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	12,718,926.41	7,841,212	5,386,471	1,806,819	14.21	3.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	171,706,496.39	86,803,273	91,771,483	31,014,533	18.06	3.0
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(4)	58,855,686.24	28,052,364	33,157,740	11,212,645	19.05	3.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	9,057,669.75	5,476,042	3,943,935	1,326,242	14.64	3.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	188,485.38	115,829	80,195	27,801	14.75	2.9
	TOTAL JIM BRIDGER UNIT 2				252,327,466.17	128,288,740	134,339,824	45,368,040	17.97	
JIM BRIDGER UNIT 3										
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	14,066,607.53	6,565,977	8,063,295	2,702,639	19.21	3.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	269,350,642.62	95,551,136	184,573,532	62,191,700	23.09	3.0
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(4)	43,320,758.41	18,380,362	26,673,206	9,047,797	20.89	2.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	8,723,069.00	3,863,100	5,208,892	1,748,950	20.05	3.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	182,928.34	91,975	98,270	34,066	18.62	2.9
	TOTAL JIM BRIDGER UNIT 3				335,644,005.90	124,452,571	224,617,195	75,725,152	22.56	
JIM BRIDGER UNIT 4										
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	39,955,441.48	21,518,588	20,035,071	6,721,318	16.82	3.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	308,544,399.91	109,169,244	211,716,932	71,350,003	23.12	3.0
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(4)	46,594,055.56	21,525,485	26,932,333	9,144,450	19.63	2.9
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	17,046,272.24	8,941,131	8,786,992	2,946,470	17.29	3.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	1,187,327.47	637,059	597,762	206,766	17.42	2.9
	TOTAL JIM BRIDGER UNIT 4				413,327,496.66	161,791,507	268,069,090	90,369,027	21.86	
JIM BRIDGER COMMON										
310.20	LAND RIGHTS	12-2023	SQUARE	0	281,111.10	155,447	125,664	41,888	14.90	3.0
311.00	STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	72,430,997.66	33,348,406	41,979,832	14,043,949	19.39	3.0
312.00	BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	99,703,390.57	43,122,709	60,568,817	20,445,628	20.51	3.0
314.00	TURBOGENERATOR UNITS	12-2023	50-S0	(4)	10,062,161.09	4,027,801	6,436,846	2,175,049	21.62	3.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	17,724,132.14	7,670,851	10,762,247	3,605,867	20.34	3.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	3,163,816.87	951,623	2,343,947	795,378	25.10	2.9
	TOTAL JIM BRIDGER COMMON				203,370,609.43	89,276,836	122,217,353	41,107,759	20.21	
	TOTAL JIM BRIDGER GENERATING STATION				1,452,064,879.81	638,256,515	871,879,715	294,001,005	20.25	
	TOTAL STEAM PLANT				1,689,966,427.05	765,299,423	997,008,118	336,277,370	19.90	

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ACCOUNT 310.20 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)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1976	276,651.77	259,178	152,997	123,655	3.00	41,218
1979	4,026.00	3,755	2,217	1,809	3.00	603
1990	433.33	395	233	200	3.00	67
	281,111.10	263,328	155,447	125,664		41,888
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0						14.90

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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.. 12-2023						
NET SALVAGE PERCENT.. -6						
1984	35,961,036.93	35,166,787	21,165,147	16,953,552	2.98	5,689,111
1986	17,019,359.30	16,572,924	9,974,422	8,066,099	2.98	2,706,745
1987	64,452.75	62,615	37,685	30,635	2.98	10,280
1988	59,242.45	57,395	34,543	28,254	2.99	9,449
1989	110,747.28	107,013	64,406	52,986	2.99	17,721
1990	11,365.09	10,951	6,591	5,456	2.99	1,825
1992	85,641.62	82,019	49,363	41,417	2.99	13,852
1993	45,626.45	43,547	26,209	22,155	2.99	7,410
1994	28,294.08	26,907	16,194	13,798	2.99	4,615
1995	6,569.08	6,223	3,745	3,218	2.99	1,076
1996	14,512.90	13,689	8,239	7,145	2.99	2,390
1997	86,997.03	81,685	49,162	43,055	2.99	14,400
1998	6,477.71	6,052	3,642	3,224	2.99	1,078
2000	16,542.39	15,283	9,198	8,337	2.99	2,788
2001	56,660.21	52,007	31,300	28,759	2.99	9,618
2002	14,245.40	12,983	7,814	7,286	2.99	2,437
2003	1,229,836.36	1,112,085	669,309	634,318	2.99	212,146
2004	31,619.02	28,343	17,058	16,458	2.99	5,504
2005	122,267.81	108,532	65,320	64,284	2.99	21,500
2006	611,191.66	536,534	322,913	324,950	2.99	108,679
2007	207,518.49	179,913	108,281	111,689	2.99	37,354
2008	52,181.72	44,594	26,839	28,474	2.99	9,523
2009	647,322.24	544,085	327,458	358,704	2.99	119,968
2010	83,580.17	68,900	41,467	47,127	2.99	15,762
2011	723,069.96	581,915	350,226	416,228	3.00	138,743
2012	590,239.02	462,014	278,063	347,590	3.00	115,863
2013	1,281,557.99	969,581	583,543	774,909	3.00	258,303
2014	161,052.68	116,691	70,231	100,485	3.00	33,495
2015	635,595.41	435,662	262,203	411,528	3.00	137,176
2016	372,720.31	236,841	142,543	252,541	3.00	84,180
2017	1,123,795.26	640,580	385,533	805,690	3.00	268,563
2018	1,636,177.34	788,348	474,468	1,259,880	3.00	419,960
2019	224,000.00	79,146	47,634	189,806	3.00	63,269
2020	445,000.00	67,387	40,557	431,143	3.00	143,714
	63,766,496.11	59,319,231	35,701,307	31,891,179		10,688,497

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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.. -4						
1974	13,654,305.58	13,310,108	9,192,191	5,008,287	2.98	1,680,633
1979	1,746.58	1,691	1,168	649	2.98	218
1985	29,283.39	28,038	19,364	11,091	2.98	3,722
1987	3,355.22	3,198	2,209	1,281	2.98	430
1988	1,376.35	1,308	903	528	2.99	177
1990	76,815.59	72,622	50,154	29,734	2.99	9,944
1991	14,564.15	13,728	9,481	5,666	2.99	1,895
2003	123,508.61	109,576	75,675	52,774	2.99	17,650
2005	83,998.69	73,155	50,522	36,837	2.99	12,320
2006	376,063.82	323,899	223,690	167,416	2.99	55,992
2007	177,892.33	151,318	104,503	80,505	2.99	26,925
2011	43,297.55	34,188	23,611	21,419	3.00	7,140
2012	146,918.86	112,832	77,924	74,872	3.00	24,957
2013	275,497.85	204,499	141,231	145,287	3.00	48,429
2017	259,424.64	145,086	100,199	169,603	3.00	56,534
	15,268,049.21	14,585,246	10,072,824	5,805,948		1,946,966

JIM BRIDGER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -4

1975	11,879,911.75	11,565,864	7,428,161	4,926,947	2.98	1,653,338
1985	29,283.39	28,038	18,007	12,447	2.98	4,177
1988	1,377.35	1,309	841	592	2.99	198
1990	76,815.64	72,622	46,641	33,247	2.99	11,119
1991	14,564.17	13,728	8,817	6,330	2.99	2,117
2005	295,670.69	257,501	165,380	142,118	2.99	47,531
2007	34,187.39	29,080	18,677	16,878	2.99	5,645
2009	101,225.97	83,477	53,613	51,662	2.99	17,278
2017	256,890.22	143,668	92,271	174,895	3.00	58,298
2018	28,999.84	13,709	8,805	21,355	3.00	7,118
	12,718,926.41	12,208,996	7,841,212	5,386,471		1,806,819

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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.. 12-2023						
NET SALVAGE PERCENT.. -4						
1976	11,820,047.20	11,492,339	5,917,101	6,375,748	2.98	2,139,513
1979	18,525.04	17,933	9,233	10,033	2.98	3,367
1985	29,283.39	28,038	14,436	16,019	2.98	5,376
1986	28,590.30	27,315	14,064	15,670	2.98	5,258
1987	3,355.22	3,198	1,647	1,843	2.98	618
1988	1,377.35	1,309	674	758	2.99	254
1990	76,815.64	72,622	37,391	42,497	2.99	14,213
1991	14,564.17	13,728	7,068	8,079	2.99	2,702
2005	83,998.69	73,155	37,666	49,693	2.99	16,620
2006	65,649.29	56,543	29,112	39,163	2.99	13,098
2007	425,229.27	361,707	186,233	256,005	2.99	85,620
2009	102,635.88	84,639	43,578	63,163	2.99	21,125
2012	22,994.39	17,659	9,092	14,822	3.00	4,941
2017	123,493.58	69,065	35,560	92,874	3.00	30,958
2018	48.12	23	12	38	3.00	13
2019	1,250,000.00	433,329	223,110	1,076,890	3.00	358,963
	14,066,607.53	12,752,602	6,565,977	8,063,295		2,702,639

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -4

1979	37,833,616.50	36,623,758	20,655,644	18,691,317	2.98	6,272,254
1982	164,334.90	158,280	89,269	81,639	2.98	27,396
1985	481,627.66	461,152	260,088	240,805	2.98	80,807
1986	931.75	890	502	467	2.98	157
1988	5,711.12	5,429	3,062	2,878	2.99	963
1990	76,815.64	72,622	40,958	38,930	2.99	13,020
1991	14,564.17	13,728	7,743	7,404	2.99	2,476
1993	49,897.24	46,725	26,353	25,540	2.99	8,542
1995	32,876.51	30,555	17,233	16,959	2.99	5,672
2004	71,691.63	63,050	35,560	38,999	2.99	13,043
2005	83,998.71	73,155	41,259	46,100	2.99	15,418
2008	76,728.99	64,335	36,285	43,513	2.99	14,553
2009	276,179.00	227,753	128,452	158,774	2.99	53,102
2011	11,757.70	9,284	5,236	6,992	3.00	2,331
2013	226,028.59	167,779	94,627	140,443	3.00	46,814

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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 4						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2017	120,931.38	67,632	38,144	87,624	3.00	29,208
2018	12,749.99	6,027	3,399	9,861	3.00	3,287
2020	415,000.00	61,658	34,775	396,825	3.00	132,275
	39,955,441.48	38,153,812	21,518,588	20,035,071		6,721,318

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -4

1976	31,160,422.26	30,296,506	16,653,933	15,752,906	2.98	5,286,210
1977	15,974.88	15,510	8,526	8,088	2.98	2,714
1978	16,675.56	16,167	8,887	8,456	2.98	2,838
1979	65,171.87	63,088	34,679	33,099	2.98	11,107
1980	248,303.22	239,978	131,915	126,320	2.98	42,389
1981	22,318.89	21,534	11,837	11,374	2.98	3,817
1982	577,148.70	555,883	305,568	294,667	2.98	98,882
1983	321,449.77	309,027	169,872	164,436	2.98	55,180
1984	278,389.82	267,105	146,827	142,698	2.98	47,885
1985	481,581.99	461,108	253,470	247,375	2.98	83,012
1986	533,683.68	509,879	280,280	274,751	2.98	92,198
1987	647,076.99	616,768	339,036	333,924	2.98	112,055
1988	173,791.79	165,196	90,808	89,936	2.99	30,079
1989	197,974.66	187,691	103,173	102,720	2.99	34,355
1990	1,658,599.18	1,568,042	861,950	862,993	2.99	288,626
1991	2,947,606.98	2,778,457	1,527,313	1,538,199	2.99	514,448
1992	2,861,400.43	2,688,657	1,477,950	1,497,907	2.99	500,972
1993	362,232.50	339,200	186,458	190,264	2.99	63,633
1994	913,098.05	851,944	468,312	481,310	2.99	160,973
1995	615,156.00	571,711	314,268	325,494	2.99	108,861
1996	651,843.95	603,259	331,610	346,307	2.99	115,822
1997	43,297.07	39,886	21,925	23,104	2.99	7,727
1998	154,653.52	141,771	77,931	82,908	2.99	27,728
1999	174,819.33	159,395	87,619	94,193	2.99	31,503
2001	160,836.91	144,843	79,620	87,650	2.99	29,314
2002	513,121.31	458,840	252,223	281,423	2.99	94,121
2003	618,829.71	549,021	301,796	341,787	2.99	114,310
2004	581,712.79	511,596	281,223	323,758	2.99	108,280

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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.. 12-2023						
NET SALVAGE PERCENT.. -4						
2005	327,605.82	285,314	156,837	183,873	2.99	61,496
2006	1,137,583.46	979,785	538,586	644,501	2.99	215,552
2007	717,352.03	610,191	335,421	410,625	2.99	137,333
2008	341,330.92	286,195	157,321	197,663	2.99	66,108
2009	3,908,615.61	3,223,270	1,771,826	2,293,135	2.99	766,935
2010	238,653.80	193,025	106,105	142,094	2.99	47,523
2011	752,153.08	593,899	326,465	455,774	3.00	151,925
2012	606,944.91	466,126	256,229	374,994	3.00	124,998
2013	1,381,824.74	1,025,714	563,833	873,265	3.00	291,088
2014	1,987,253.67	1,412,702	776,560	1,290,184	3.00	430,061
2015	5,090,008.73	3,423,059	1,881,649	3,411,960	3.00	1,137,320
2016	989,609.29	616,971	339,148	690,046	3.00	230,015
2017	1,057,161.75	591,228	324,997	774,451	3.00	258,150
2018	1,935,728.04	915,081	503,018	1,510,139	3.00	503,380
2019	883,000.00	306,104	168,265	750,055	3.00	250,018
2020	4,079,000.00	606,035	333,136	3,909,024	3.00	1,303,008
	72,430,997.66	60,666,761	33,348,406	41,979,832		14,043,949
	218,206,518.40	197,686,648	115,048,314	113,161,796		37,910,188
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 17.37

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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.. 12-2023						
NET SALVAGE PERCENT.. -6						
1984	46,493,468.50	45,136,399	26,672,384	22,610,692	2.94	7,690,712
1986	50,239,317.58	48,580,134	28,707,386	24,546,291	2.94	8,349,079
1987	5,382.49	5,193	3,069	2,637	2.94	897
1988	13,378.36	12,879	7,611	6,570	2.94	2,235
1989	77,870.06	74,779	44,189	38,353	2.94	13,045
1990	12,240.79	11,724	6,928	6,047	2.94	2,057
1991	7,593.09	7,253	4,286	3,763	2.94	1,280
1992	186,490.34	177,522	104,903	92,777	2.95	31,450
1993	33,002.56	31,314	18,504	16,478	2.95	5,586
1994	9,961.42	9,419	5,566	4,993	2.95	1,693
1995	44,547.26	41,965	24,798	22,422	2.95	7,601
1996	16,469.90	15,453	9,132	8,326	2.95	2,822
1997	133,864.55	125,045	73,893	68,004	2.95	23,052
1998	13,234.98	12,299	7,268	6,761	2.96	2,284
1999	33,148.62	30,643	18,108	17,030	2.96	5,753
2000	11,417.96	10,495	6,202	5,901	2.96	1,994
2001	861,645.83	787,011	465,067	448,277	2.96	151,445
2002	177,002.37	160,558	94,878	92,744	2.96	31,332
2003	1,129,815.32	1,017,017	600,984	596,620	2.96	201,561
2004	241,525.06	215,579	127,392	128,625	2.96	43,454
2005	1,151,506.41	1,017,282	601,141	619,456	2.97	208,571
2006	1,010,201.50	882,854	521,704	549,110	2.97	184,886
2007	1,396,254.62	1,205,307	712,250	767,780	2.97	258,512
2008	174,973.48	148,919	88,000	97,471	2.97	32,819
2009	1,182,471.28	989,963	584,997	668,422	2.97	225,058
2010	1,359,798.11	1,116,829	659,966	781,420	2.97	263,104
2011	824,537.80	662,106	391,257	482,753	2.97	162,543
2012	448,945.33	350,273	206,986	268,896	2.98	90,234
2013	1,286,268.51	970,118	573,270	790,174	2.98	265,159
2014	3,467,705.31	2,506,726	1,481,296	2,194,472	2.98	736,400
2015	286,405.17	195,888	115,756	187,834	2.98	63,032
2016	3,191,739.45	2,026,292	1,197,394	2,185,850	2.98	733,507
2017	3,477,262.36	1,982,939	1,171,775	2,514,123	2.98	843,665
2018	873,402.50	418,816	247,490	678,316	2.99	226,862
2019	1,169,000.00	412,126	243,537	995,603	2.99	332,978
2020	3,471,000.00	527,128	311,495	3,367,765	2.99	1,126,343
	124,512,848.87	111,876,247	66,110,863	65,872,757		22,323,005

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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.. -4						
1974	40,902,806.87	39,536,097	25,190,159	17,348,760	2.93	5,921,078
1977	5,927.50	5,709	3,637	2,527	2.93	862
1978	88,812.66	85,428	54,430	37,935	2.93	12,947
1979	7,149.06	6,867	4,375	3,060	2.93	1,044
1980	96,369.43	92,433	58,893	41,331	2.93	14,106
1981	11,543.06	11,055	7,044	4,961	2.93	1,693
1982	328,616.70	314,205	200,194	141,568	2.93	48,317
1983	347,504.90	331,593	211,272	150,133	2.94	51,066
1984	7,950.09	7,572	4,824	3,444	2.94	1,171
1985	24,526.14	23,316	14,856	10,652	2.94	3,623
1986	3,148,310.24	2,986,895	1,903,080	1,371,163	2.94	466,382
1987	443,545.48	419,891	267,531	193,757	2.94	65,904
1988	396,725.22	374,710	238,744	173,850	2.94	59,133
1989	88,100.95	83,008	52,888	38,737	2.94	13,176
1990	24,848,258.97	23,350,227	14,877,441	10,964,749	2.94	3,729,506
1991	159,924.32	149,869	95,488	70,833	2.94	24,093
1992	921,762.85	860,882	548,505	410,128	2.95	139,026
1993	488,229.15	454,510	289,588	218,170	2.95	73,956
1994	1,231,261.74	1,142,243	727,772	552,740	2.95	187,369
1995	321,595.92	297,241	189,385	145,075	2.95	49,178
1996	692,907.55	637,839	406,395	314,229	2.95	106,518
1997	762,000.31	698,365	444,959	347,522	2.95	117,804
1998	1,152,605.72	1,050,873	669,557	529,153	2.96	178,768
1999	125,278.87	113,623	72,394	57,896	2.96	19,559
2000	510,522.22	460,407	293,345	237,598	2.96	80,270
2001	2,691,204.53	2,411,715	1,536,608	1,262,245	2.96	426,434
2002	4,117,032.67	3,664,077	2,334,542	1,947,172	2.96	657,828
2003	750,472.63	662,801	422,299	358,192	2.96	121,011
2004	523,356.39	458,320	292,016	252,275	2.96	85,228
2005	1,015,013.88	879,781	560,547	495,068	2.97	166,690
2006	12,200,128.73	10,460,986	6,665,147	6,022,987	2.97	2,027,942
2007	2,093,402.17	1,773,018	1,129,667	1,047,472	2.97	352,684
2008	1,223,223.22	1,021,436	650,801	621,351	2.97	209,209
2009	359,485.95	295,283	188,138	185,728	2.97	62,535
2010	35,891,409.03	28,922,130	18,427,541	18,899,524	2.97	6,363,476
2011	494,959.24	389,955	248,457	266,300	2.97	89,663
2012	415,568.58	318,114	202,684	229,507	2.98	77,016
2013	724,904.49	536,415	341,773	412,127	2.98	138,298
2014	7,841,584.35	5,561,553	3,543,506	4,611,742	2.98	1,547,564

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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.. -4						
2015	4,780,843.89	3,208,183	2,044,072	2,928,005	2.98	982,552
2016	625,615.00	389,681	248,283	402,357	2.98	135,019
2017	159,261.53	89,107	56,774	108,858	2.98	36,530
2018	20,571,548.62	9,678,403	6,166,530	15,227,881	2.99	5,092,937
2019	742,000.00	256,653	163,525	608,155	2.99	203,396
2020	196,000.00	29,204	18,607	185,233	2.99	61,951
	174,529,250.82	144,501,673	92,068,273	89,442,148		30,204,512
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1975	36,069,378.30	34,824,783	20,902,546	16,609,607	2.93	5,668,808
1977	18,692.32	18,003	10,806	8,634	2.93	2,947
1978	88,315.70	84,950	50,989	40,860	2.93	13,945
1979	3,212.08	3,085	1,852	1,489	2.93	508
1980	105,457.28	101,149	60,712	48,964	2.93	16,711
1981	11,544.02	11,056	6,636	5,370	2.93	1,833
1982	414,223.78	396,058	237,722	193,071	2.93	65,895
1983	49,307.90	47,050	28,240	23,040	2.94	7,837
1984	10,539.16	10,038	6,025	4,936	2.94	1,679
1985	456,660.07	434,126	260,571	214,355	2.94	72,910
1986	33,495,202.54	31,777,890	19,073,739	15,761,272	2.94	5,360,977
1987	382,137.74	361,758	217,135	180,289	2.94	61,323
1988	166,058.47	156,843	94,140	78,560	2.94	26,721
1989	209,063.99	196,978	118,230	99,196	2.94	33,740
1990	227,513.96	213,798	128,326	108,289	2.94	36,833
1991	377,892.90	354,132	212,557	180,451	2.94	61,378
1992	820,494.32	766,302	459,950	393,364	2.95	133,344
1993	2,094,815.69	1,950,138	1,170,513	1,008,096	2.95	341,727
1994	410,601.54	380,915	228,633	198,393	2.95	67,252
1995	479,751.53	443,419	266,149	232,792	2.95	78,913
1996	301,255.70	277,313	166,449	146,857	2.95	49,782
1997	1,045,392.00	958,091	575,066	512,142	2.95	173,607
1998	206,413.50	188,195	112,958	101,712	2.96	34,362
1999	320,339.72	290,536	174,386	158,768	2.96	53,638
2000	246,866.20	222,633	133,629	123,112	2.96	41,592

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ACCOUNT 312 BOILER PLANT EQUIPMENT

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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.. 12-2023						
NET SALVAGE PERCENT.. -4						
2001	4,569,017.46	4,094,512	2,457,610	2,294,168	2.96	775,057
2002	189,108.61	168,303	101,019	95,654	2.96	32,316
2003	1,006,720.79	889,114	533,664	513,325	2.96	173,421
2004	693,593.10	607,402	364,575	356,762	2.96	120,528
2005	16,354,666.38	14,175,688	8,508,538	8,500,315	2.97	2,862,059
2006	4,669,020.24	4,003,446	2,402,950	2,452,831	2.97	825,869
2007	1,024,496.45	867,703	520,813	544,663	2.97	183,388
2008	1,517,885.11	1,267,490	760,773	817,827	2.97	275,363
2009	27,643,505.03	22,706,441	13,628,870	15,120,375	2.97	5,091,035
2010	763,494.41	615,242	369,281	424,753	2.97	143,014
2011	648,523.86	510,941	306,677	367,788	2.97	123,834
2012	230,072.74	176,119	105,710	133,565	2.98	44,820
2013	4,633,919.36	3,429,011	2,058,162	2,761,114	2.98	926,548
2015	4,739,683.30	3,180,563	1,909,039	3,020,232	2.98	1,013,501
2016	117,169.44	72,982	43,805	78,051	2.98	26,192
2017	21,853,893.30	12,227,236	7,339,037	15,389,012	2.98	5,164,098
2018	1,361,596.40	640,597	384,499	1,031,561	2.99	345,004
2019	1,355,000.00	468,686	281,315	1,127,885	2.99	377,219
2020	324,000.00	48,276	28,976	307,984	2.99	103,005
	171,706,496.39	144,618,991	86,803,273	91,771,483		31,014,533

JIM BRIDGER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -4

1976	36,797,229.58	35,485,423	16,497,639	21,771,480	2.93	7,430,539
1977	3,416.24	3,290	1,530	2,023	2.93	690
1978	52,836.54	50,823	23,628	31,322	2.93	10,690
1979	35,757.93	34,347	15,968	21,220	2.93	7,242
1980	124,456.54	119,373	55,498	73,937	2.93	25,234
1981	11,628.52	11,136	5,177	6,916	2.93	2,360
1982	365,841.28	349,797	162,625	217,850	2.93	74,352
1984	9,347.72	8,904	4,140	5,582	2.94	1,899
1985	33,089.62	31,457	14,625	19,788	2.94	6,731
1986	131,409.21	124,672	57,962	78,704	2.94	26,770
1987	382,398.38	362,005	168,301	229,393	2.94	78,025
1988	24,525,813.23	23,164,807	10,769,623	14,737,223	2.94	5,012,661

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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.. 12-2023						
NET SALVAGE PERCENT.. -4						
1989	82,662.73	77,884	36,209	49,760	2.94	16,925
1990	299,355.14	281,308	130,784	180,546	2.94	61,410
1991	819,823.05	768,275	357,181	495,435	2.94	168,515
1992	1,237,655.62	1,155,910	537,398	749,764	2.95	254,157
1993	609,933.75	567,809	263,982	370,349	2.95	125,542
1994	1,748,184.46	1,621,792	753,992	1,064,119	2.95	360,718
1995	192,377.93	177,809	82,666	117,407	2.95	39,799
1996	1,022,196.57	940,957	437,463	625,621	2.95	212,075
1997	383,139.60	351,143	163,251	235,214	2.95	79,734
1998	634,515.60	578,511	268,957	390,939	2.96	132,074
1999	1,867,461.02	1,693,718	787,432	1,154,728	2.96	390,111
2000	178,460.40	160,942	74,824	110,775	2.96	37,424
2001	990,287.69	887,444	412,584	617,315	2.96	208,552
2002	177,432.63	157,911	73,415	111,115	2.96	37,539
2003	14,003,496.26	12,367,585	5,749,853	8,813,784	2.96	2,977,630
2004	1,244,147.42	1,089,540	506,541	787,372	2.96	266,004
2005	1,586,123.65	1,374,800	639,163	1,010,406	2.97	340,204
2006	109,106.33	93,553	43,494	69,977	2.97	23,561
2007	9,810,172.22	8,308,776	3,862,859	6,339,720	2.97	2,134,586
2008	2,297,846.92	1,918,787	892,069	1,497,692	2.97	504,273
2009	336,577.71	276,466	128,533	221,508	2.97	74,582
2010	100,226.92	80,765	37,549	66,687	2.97	22,454
2011	27,799,741.21	21,902,082	10,182,565	18,729,166	2.97	6,306,116
2012	316,254.74	242,090	112,551	216,354	2.98	72,602
2013	403,214.38	298,371	138,717	280,626	2.98	94,170
2015	124,163,208.78	83,319,672	38,736,409	90,393,328	2.98	30,333,332
2016	185,623.72	115,621	53,754	139,295	2.98	46,743
2018	391,191.38	184,046	85,565	321,274	2.99	107,449
2019	13,794,000.00	4,771,256	2,218,220	12,127,540	2.99	4,056,033
2020	93,000.00	13,857	6,442	90,278	2.99	30,193
	269,350,642.62	205,524,714	95,551,136	184,573,532		62,191,700

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ACCOUNT 312 BOILER PLANT EQUIPMENT

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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.. 12-2023						
NET SALVAGE PERCENT.. -4						
1979	77,546,854.13	74,487,165	36,140,720	44,508,008	2.93	15,190,446
1981	79,741.99	76,368	37,053	45,878	2.93	15,658
1982	182,816.75	174,799	84,811	105,318	2.93	35,945
1983	32,095.09	30,625	14,859	18,520	2.94	6,299
1984	26,249.67	25,003	12,131	15,168	2.94	5,159
1985	142,775.61	135,730	65,855	82,631	2.94	28,106
1986	84,614.43	80,276	38,949	49,050	2.94	16,684
1987	358,629.00	339,503	164,725	208,249	2.94	70,833
1988	241,068.80	227,691	110,474	140,237	2.94	47,700
1989	29,069.49	27,389	13,289	16,943	2.94	5,763
1990	562,582.98	528,666	256,506	328,581	2.94	111,762
1991	2,720,279.30	2,549,237	1,236,874	1,592,216	2.94	541,570
1992	776,170.78	724,906	351,720	455,498	2.95	154,406
1993	5,640,300.11	5,250,754	2,547,634	3,318,278	2.95	1,124,840
1994	1,068,362.34	991,121	480,886	630,211	2.95	213,631
1995	941,611.08	870,302	422,265	557,010	2.95	188,817
1996	587,609.61	540,909	262,446	348,668	2.95	118,193
1997	665,356.53	609,792	295,867	396,103	2.95	134,272
1998	648,702.31	591,446	286,966	387,684	2.96	130,974
1999	266,151.75	241,390	117,121	159,677	2.96	53,945
2000	1,941,641.79	1,751,042	849,595	1,169,713	2.96	395,173
2001	885,240.58	793,306	384,907	535,743	2.96	180,994
2002	190,830.30	169,835	82,403	116,061	2.96	39,210
2003	435,267.22	384,419	186,518	266,160	2.96	89,919
2004	11,078,781.69	9,702,044	4,707,373	6,814,560	2.96	2,302,216
2005	304,572.92	263,994	128,088	188,668	2.97	63,525
2006	881,480.60	755,824	366,721	550,019	2.97	185,192
2007	847,422.20	717,729	348,238	533,081	2.97	179,489
2008	24,250,549.78	20,250,101	9,825,226	15,395,346	2.97	5,183,618
2009	455,256.64	373,949	181,438	292,029	2.97	98,326
2010	18,241.97	14,700	7,132	11,839	2.97	3,986
2011	147,302.69	116,053	56,308	96,887	2.97	32,622
2012	12,404,117.89	9,495,253	4,607,039	8,293,243	2.98	2,782,967
2013	428,320.42	316,949	153,782	291,672	2.98	97,877
2014	66,919.78	47,462	23,028	46,568	2.98	15,627
2015	4,726,918.20	3,171,997	1,539,034	3,376,961	2.98	1,133,208
2016	135,201,186.20	84,213,682	40,859,967	99,749,266	2.98	33,472,908
2017	100,194.88	56,059	27,199	77,003	2.98	25,840

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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.. 12-2023						
NET SALVAGE PERCENT.. -4						
2018	652,112.41	306,803	148,859	529,338	2.99	177,036
2019	2,432,000.00	841,213	408,151	2,121,129	2.99	709,408
2020	18,495,000.00	2,755,770	1,337,083	17,897,717	2.99	5,985,859
	308,544,399.91	225,001,256	109,169,244	211,716,932		71,350,003

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -4

1976	6,763,600.40	6,522,481	3,533,865	3,500,279	2.93	1,194,634
1977	21,796.98	20,994	11,375	11,294	2.93	3,855
1978	58,045.50	55,833	30,250	30,117	2.93	10,279
1979	71,823.48	68,990	37,379	37,318	2.93	12,737
1980	22,590.01	21,667	11,739	11,754	2.93	4,012
1981	94,941.53	90,924	49,262	49,477	2.93	16,886
1982	253,853.81	242,721	131,506	132,502	2.93	45,223
1983	20,529.24	19,589	10,613	10,737	2.94	3,652
1984	93,169.84	88,744	48,081	48,815	2.94	16,604
1985	2,863.90	2,723	1,475	1,503	2.94	511
1986	4,895,304.02	4,644,320	2,516,282	2,574,834	2.94	875,794
1987	8,037,303.52	7,608,677	4,122,363	4,236,432	2.94	1,440,963
1988	4,063,654.43	3,838,151	2,079,501	2,146,699	2.94	730,170
1989	447,134.45	421,285	228,251	236,769	2.94	80,534
1990	8,697,664.07	8,173,306	4,428,278	4,617,293	2.94	1,570,508
1991	6,402,309.01	5,999,752	3,250,652	3,407,750	2.94	1,159,099
1992	505,028.62	471,672	255,551	269,679	2.95	91,417
1993	705,674.93	656,938	355,927	377,974	2.95	128,127
1994	671,708.87	623,145	337,619	360,959	2.95	122,359
1995	258,405.61	238,836	129,401	139,341	2.95	47,234
1996	845,301.98	778,121	421,584	457,530	2.95	155,095
1997	475,923.90	436,179	236,321	258,640	2.95	87,675
1998	746,668.69	680,765	368,837	407,699	2.96	137,736
1999	684,769.46	621,061	336,489	375,671	2.96	126,916
2001	2,008,988.20	1,800,349	975,425	1,113,923	2.96	376,325
2002	815,363.96	725,658	393,160	454,819	2.96	153,655
2003	6,180,173.06	5,458,195	2,957,237	3,470,143	2.96	1,172,346
2004	1,258,691.53	1,102,276	597,211	711,829	2.96	240,483

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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.. 12-2023						
NET SALVAGE PERCENT.. -4						
2005	2,035,950.36	1,764,695	956,108	1,161,281	2.97	391,004
2006	1,147,148.17	983,621	532,924	660,111	2.97	222,260
2007	2,158,212.47	1,827,909	990,357	1,254,184	2.97	422,284
2008	2,528,139.63	2,111,090	1,143,784	1,485,482	2.97	500,162
2009	5,344,420.45	4,389,920	2,378,448	3,179,749	2.97	1,070,623
2010	4,585,687.38	3,695,253	2,002,079	2,767,035	2.97	931,662
2011	1,118,779.04	881,432	477,558	685,972	2.97	230,967
2012	1,419,521.65	1,086,632	588,735	887,568	2.98	297,842
2013	2,789,607.52	2,064,256	1,118,409	1,782,783	2.98	598,249
2014	1,410,775.77	1,000,576	542,110	925,097	2.98	310,435
2015	1,811,786.06	1,215,798	658,717	1,225,541	2.98	411,255
2016	1,463,068.13	911,311	493,746	1,027,845	2.98	344,914
2017	2,405,364.40	1,345,799	729,151	1,772,428	2.98	594,774
2018	5,744,646.54	2,702,714	1,464,324	4,510,108	2.99	1,508,397
2019	4,625,000.00	1,599,758	866,745	3,943,255	2.99	1,318,814
2020	4,012,000.00	597,791	323,882	3,848,598	2.99	1,287,157
	99,703,390.57	79,591,907	43,122,709	60,568,817		20,445,628
	1,148,347,029.18	911,114,788	492,825,497	703,945,669		237,529,381
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 20.68

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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.. 12-2023						
NET SALVAGE PERCENT.. -6						
1984	4,987,648.42	4,835,088	2,789,010	2,497,897	2.91	858,384
1986	10,621,751.97	10,254,637	5,915,153	5,343,904	2.92	1,830,104
1988	82,981.93	79,771	46,014	41,947	2.92	14,365
1989	94,128.60	90,274	52,072	47,704	2.92	16,337
1990	39,279.10	37,561	21,666	19,970	2.93	6,816
1992	159,951.21	152,098	87,734	81,814	2.93	27,923
1993	1,054,388.89	999,516	576,548	541,104	2.93	184,677
1994	75,579.97	71,405	41,188	38,926	2.93	13,285
1995	1,234,299.16	1,161,376	669,913	638,444	2.94	217,158
1996	1,311,906.54	1,229,531	709,227	681,394	2.94	231,767
1997	496,038.15	462,909	267,018	258,782	2.94	88,021
1998	16,353.19	15,189	8,761	8,573	2.94	2,916
1999	291,748.89	269,620	155,524	153,730	2.94	52,289
2000	97,904.20	89,926	51,872	51,907	2.95	17,596
2001	245,339.42	223,958	129,185	130,875	2.95	44,364
2002	2,439.26	2,212	1,276	1,310	2.95	444
2003	219,401.14	197,436	113,886	118,679	2.95	40,230
2004	1,076,831.52	960,888	554,266	587,175	2.95	199,042
2005	1,117,950.93	987,519	569,628	615,400	2.96	207,905
2006	1,306,448.44	1,141,714	658,572	726,264	2.96	245,359
2007	1,149,016.87	992,075	572,256	645,702	2.96	218,143
2008	479,169.55	407,956	235,320	272,600	2.96	92,095
2009	1,738,189.89	1,456,242	840,000	1,002,481	2.96	338,676
2010	48,714.08	40,001	23,074	28,563	2.97	9,617
2011	3,238,723.67	2,600,018	1,499,761	1,933,286	2.97	650,938
2012	286,981.47	224,177	129,311	174,889	2.97	58,885
2013	1,669,916.58	1,261,682	727,772	1,042,339	2.97	350,956
2014	3,025,728.74	2,188,322	1,262,284	1,944,989	2.98	652,681
2015	13,562.17	9,282	5,354	9,022	2.98	3,028
2016	848,822.13	539,365	311,120	588,631	2.98	197,527
2017	1,078,577.42	615,891	355,263	788,029	2.98	264,439
2018	150,171.79	72,170	41,630	117,552	2.99	39,315
2019	476,000.00	167,812	96,799	407,761	2.99	136,375
2020	1,026,000.00	155,815	89,878	997,682	2.99	333,673
	39,761,945.29	33,993,436	19,608,338	22,539,324		7,645,330

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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.. -4						
1974	6,852,358.82	6,609,144	4,307,124	2,819,329	2.89	975,546
1979	58,032.12	55,636	36,258	24,096	2.90	8,309
1981	316,625.31	302,615	197,212	132,079	2.91	45,388
1982	38,811.76	37,038	24,137	16,227	2.91	5,576
1983	151,723.85	144,556	94,206	63,587	2.91	21,851
1984	18,135.96	17,250	11,242	7,620	2.91	2,619
1985	60,095.40	57,035	37,169	25,330	2.92	8,675
1986	420,811.49	398,602	259,766	177,878	2.92	60,917
1987	1,071.64	1,013	660	454	2.92	155
1990	3,049,975.19	2,861,565	1,864,858	1,307,116	2.93	446,115
1991	33,167.08	31,034	20,225	14,269	2.93	4,870
1992	21,076.87	19,664	12,815	9,105	2.93	3,108
1994	34,291.64	31,786	20,715	14,949	2.93	5,102
1995	43,755.34	40,393	26,324	19,182	2.94	6,524
1996	412,280.92	379,103	247,058	181,714	2.94	61,807
1998	5,452,457.44	4,968,881	3,238,179	2,432,377	2.94	827,339
1999	16,339.84	14,816	9,655	7,338	2.94	2,496
2000	89,862.79	80,983	52,776	40,681	2.95	13,790
2002	96,437.03	85,791	55,909	44,385	2.95	15,046
2003	92,273.01	81,469	53,093	42,871	2.95	14,533
2004	1,766.14	1,546	1,008	829	2.95	281
2006	2,428,497.50	2,082,236	1,356,976	1,168,661	2.96	394,818
2009	44,771.09	36,801	23,983	22,579	2.96	7,628
2010	18,066,281.10	14,555,034	9,485,395	9,303,537	2.97	3,132,504
2013	39,655.57	29,396	19,157	22,085	2.97	7,436
2014	6,917,059.62	4,908,290	3,198,692	3,995,050	2.98	1,340,621
2018	1,368,894.61	645,455	420,638	1,003,013	2.99	335,456
	46,126,509.13	38,477,132	25,075,228	22,896,342		7,748,510

JIM BRIDGER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -4

1975	7,520,054.73	7,245,555	4,285,252	3,535,605	2.89	1,223,393
1979	64,383.86	61,725	36,506	30,453	2.90	10,501
1980	8,701.24	8,331	4,927	4,122	2.90	1,421
1981	316,626.27	302,615	178,976	150,315	2.91	51,655

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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.. 12-2023						
NET SALVAGE PERCENT.. -4						
1982	36,713.16	35,035	20,721	17,461	2.91	6,000
1983	79,591.21	75,831	44,849	37,926	2.91	13,033
1984	20,702.32	19,690	11,645	9,885	2.91	3,397
1985	29,458.97	27,959	16,536	14,101	2.92	4,829
1986	3,755.16	3,557	2,104	1,802	2.92	617
1987	9,758.74	9,224	5,455	4,694	2.92	1,608
1990	62,553.30	58,689	34,711	30,345	2.93	10,357
1991	75,077.28	70,248	41,547	36,533	2.93	12,469
1992	17,909.31	16,709	9,882	8,743	2.93	2,984
1993	47,838.70	44,493	26,315	23,438	2.93	7,999
1994	100,389.09	93,054	55,035	49,370	2.93	16,850
1995	46,579.68	43,001	25,432	23,011	2.94	7,827
1996	6,372.93	5,860	3,466	3,162	2.94	1,076
1997	2,688,257.50	2,461,384	1,455,741	1,340,047	2.94	455,798
1999	16,339.84	14,816	8,763	8,231	2.94	2,800
2001	72,346.96	64,796	38,322	36,918	2.95	12,515
2003	8,914.78	7,871	4,655	4,616	2.95	1,565
2005	8,124,600.05	7,041,292	4,164,444	4,285,140	2.96	1,447,682
2006	1,721,609.80	1,476,139	873,036	917,439	2.96	309,946
2008	123,422.60	103,097	60,975	67,385	2.96	22,765
2009	4,513,902.34	3,710,359	2,194,424	2,500,034	2.96	844,606
2012	8,649.51	6,629	3,921	5,075	2.97	1,709
2013	32,169,861.49	23,846,901	14,103,817	19,352,839	2.97	6,516,107
2014	134,180.67	95,214	56,313	83,235	2.98	27,931
2016	315,066.94	196,425	116,172	211,498	2.98	70,972
2017	487,564.15	273,157	161,554	345,513	2.98	115,944
2018	24,705.66	11,649	6,890	18,804	2.99	6,289
	58,855,888.24	47,431,305	28,052,384	33,157,740		11,212,645

JIM BRIDGER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -4

1976	8,195,207.72	7,887,710	3,989,819	4,533,197	2.89	1,568,580
1979	63,641.34	61,013	30,862	35,325	2.90	12,181
1981	270,405.49	258,440	130,726	150,496	2.91	51,717
1982	17,290.58	16,500	8,346	9,636	2.91	3,311

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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.. 12-2023						
NET SALVAGE PERCENT.. -4						
1984	18,136.92	17,250	8,726	10,137	2.91	3,484
1985	29,106.02	27,624	13,973	16,297	2.92	5,581
1986	3,202.02	3,033	1,534	1,796	2.92	615
1987	9,103.93	8,605	4,353	5,115	2.92	1,752
1988	2,925,245.53	2,758,991	1,395,573	1,646,682	2.92	563,932
1990	219,011.57	205,482	103,938	123,834	2.93	42,264
1991	42,504.23	39,770	20,117	24,088	2.93	8,221
1992	24,473.46	22,833	11,550	13,903	2.93	4,745
1994	34,291.65	31,786	16,078	19,585	2.93	6,684
1995	102,524.50	94,647	47,875	58,750	2.94	19,983
1996	5,867,592.93	5,395,407	2,729,144	3,373,152	2.94	1,147,331
1998	28,049.27	25,562	12,930	16,241	2.94	5,524
1999	75,458.05	68,419	34,608	43,868	2.94	14,921
2000	13,294.63	11,981	6,060	7,766	2.95	2,633
2001	19,916.07	17,837	9,022	11,690	2.95	3,963
2003	3,839,641.61	3,390,050	1,714,780	2,278,447	2.95	772,355
2004	346,950.98	303,753	153,647	207,182	2.95	70,231
2007	4,643,931.86	3,933,975	1,989,912	2,839,777	2.96	959,384
2008	112,185.85	93,711	47,402	69,272	2.96	23,403
2011	6,488,266.48	5,110,444	2,585,002	4,162,795	2.97	1,401,614
2015	9,555,764.74	6,416,566	3,245,674	6,692,321	2.98	2,245,745
2018	47,560.98	22,426	11,344	38,120	2.99	12,749
2019	328,000.00	113,453	57,388	283,732	2.99	94,894
	43,320,758.41	36,337,268	18,380,382	26,673,206		9,047,797

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -4

1979	10,834,075.42	10,386,663	5,689,917	5,577,522	2.90	1,923,283
1982	119,992.01	114,508	62,729	62,063	2.91	21,327
1983	16,038.10	15,280	8,371	8,309	2.91	2,855
1984	45,709.83	43,476	23,817	23,722	2.91	8,152
1985	36,013.65	34,180	18,724	18,730	2.92	6,414
1986	114,141.41	108,117	59,228	59,480	2.92	20,370
1987	1,070.67	1,012	554	559	2.92	191
1988	1,179.10	1,112	609	617	2.92	211

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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.. 12-2023						
NET SALVAGE PERCENT.. -4						
1990	901,021.97	845,362	463,098	473,965	2.93	161,763
1991	2,827,256.46	2,645,401	1,449,177	1,491,170	2.93	508,932
1992	31,035.14	28,955	15,862	16,415	2.93	5,602
1993	8,773.42	8,160	4,470	4,654	2.93	1,588
1994	28,753.77	26,653	14,601	15,303	2.93	5,223
1995	42,717.59	39,435	21,603	22,823	2.94	7,763
1996	338,809.45	311,544	170,667	181,695	2.94	61,801
1997	400,032.10	366,272	200,647	215,386	2.94	73,261
1998	22,639.14	20,631	11,302	12,243	2.94	4,164
1999	1,849,864.96	1,677,298	918,840	1,005,019	2.94	341,843
2000	4,620,814.06	4,164,189	2,281,184	2,524,463	2.95	855,750
2001	322,325.85	288,684	158,144	177,075	2.95	60,025
2003	28,812.68	25,439	13,936	16,029	2.95	5,434
2004	9,282,058.12	8,126,375	4,451,709	5,201,632	2.95	1,763,265
2005	65,562.49	56,821	31,127	37,058	2.96	12,520
2006	123,810.48	106,157	58,154	70,609	2.96	23,854
2007	63,544.99	53,830	29,489	36,598	2.96	12,364
2008	7,517,077.68	6,279,147	3,439,779	4,377,982	2.96	1,479,048
2009	95,684.38	78,651	43,086	56,426	2.96	19,063
2010	56,362.20	45,408	24,875	33,742	2.97	11,361
2011	57,757.86	45,493	24,922	35,147	2.97	11,834
2012	999,740.09	766,218	419,742	619,988	2.97	208,750
2015	173,961.49	116,813	63,991	116,929	2.98	39,238
2016	3,305,210.69	2,060,595	1,128,814	2,308,605	2.98	774,700
2018	213,208.31	100,531	55,072	166,665	2.99	55,741
2020	2,049,000.00	305,303	167,248	1,963,712	2.99	656,760
	46,594,055.56	39,293,713	21,525,485	26,932,333		9,144,450

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -4

1975	820,299.67	790,357	424,597	428,515	2.89	148,275
1976	260,829.28	251,043	134,866	136,397	2.89	47,196
1978	123.44	118	63	65	2.90	22
1983	5,478.51	5,220	2,804	2,893	2.91	994
1985	17,547.31	16,654	8,947	9,302	2.92	3,186

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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.. 12-2023						
NET SALVAGE PERCENT.. -4						
1987	37,089.70	35,059	18,834	19,739	2.92	6,760
1988	272,112.82	256,647	137,876	145,121	2.92	49,699
1989	461,734.83	434,470	233,407	246,798	2.92	84,520
1990	129,218.20	121,236	65,131	69,256	2.93	23,637
1991	16,007.24	14,978	8,047	8,601	2.93	2,935
1993	31,812.43	29,588	15,895	17,190	2.93	5,867
1994	694,323.04	643,590	345,750	376,345	2.93	128,445
1995	111,762.30	103,175	55,428	60,805	2.94	20,682
1997	81,350.73	74,485	40,015	44,590	2.94	15,167
2001	278,388.18	249,332	133,947	155,577	2.95	52,738
2002	11,699.83	10,408	5,591	6,576	2.95	2,229
2003	10,555.33	9,319	5,006	5,971	2.95	2,024
2004	86,034.87	75,323	40,465	49,011	2.95	16,614
2005	63,996.75	55,464	29,796	36,760	2.96	12,419
2006	2,229,551.12	1,911,656	1,026,983	1,291,750	2.96	436,402
2007	293,966.01	249,025	133,782	171,943	2.96	58,089
2008	376,828.48	314,771	169,102	222,800	2.96	75,270
2012	88,869.44	68,111	36,591	55,834	2.97	18,799
2013	31,922.41	23,663	12,712	20,487	2.97	6,898
2014	334,391.43	237,281	127,472	220,295	2.98	73,924
2015	1,056,664.69	709,536	381,178	717,753	2.98	240,857
2016	392,122.95	244,465	131,332	276,476	2.98	92,777
2017	157,095.64	88,013	47,282	116,097	2.98	38,959
2018	622,384.46	293,464	157,655	489,625	2.99	163,754
2019	96,000.00	33,206	17,839	82,001	2.99	27,425
2020	992,000.00	147,809	79,406	952,274	2.99	318,486
	10,062,161.09	7,497,466	4,027,801	6,436,846		2,175,049
	244,721,317.72	203,030,320	116,669,618	138,635,791		46,973,781
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0						19.19

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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.. 12-2023						
NET SALVAGE PERCENT.. -6						
1984	5,374,109.27	5,254,275	3,195,800	2,500,756	2.98	839,180
1986	3,150,481.50	3,067,073	1,865,481	1,474,029	2.98	494,641
1987	96,252.77	93,487	56,861	45,166	2.98	15,156
1988	18,714.60	18,132	11,028	8,809	2.98	2,956
1989	12,871.03	12,438	7,565	6,078	2.98	2,040
1990	7,604.47	7,326	4,456	3,605	2.99	1,206
1992	15,768.92	15,097	9,182	7,533	2.99	2,519
1993	13,623.23	12,998	7,906	6,535	2.99	2,186
1995	2,599.54	2,462	1,497	1,258	2.99	421
1997	10,093.28	9,474	5,762	4,937	2.99	1,651
2000	640.15	591	359	319	2.99	107
2006	6,235.53	5,471	3,328	3,282	2.99	1,098
2007	8,134.91	7,049	4,287	4,336	2.99	1,450
2010	359.97	297	181	201	2.99	67
2011	43,980.49	35,405	21,534	25,085	2.99	8,390
2013	80,503.52	60,859	37,016	48,318	3.00	16,106
2014	163,778.02	118,551	72,106	101,499	3.00	33,833
2015	14,387.53	9,849	5,990	9,260	3.00	3,087
2016	96,570.58	61,309	37,290	65,075	3.00	21,692
2017	86,152.09	49,043	29,829	61,492	3.00	20,497
2018	168,409.36	80,965	49,245	129,269	3.00	43,090
2019	8,000.00	2,814	1,712	6,768	3.00	2,256
2020	48,000.00	7,269	4,421	46,459	3.00	15,486
	9,427,270.76	8,932,234	5,432,839	4,560,068		1,529,115

JIM BRIDGER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -4

1974	9,259,262.41	9,025,373	6,171,905	3,457,728	2.97	1,164,218
1977	642.17	623	426	242	2.97	81
1978	6,043.59	5,858	4,006	2,279	2.98	765
1979	4,100.15	3,968	2,713	1,551	2.98	520
1990	5,906.70	5,583	3,818	2,325	2.99	778
1994	4,823.53	4,499	3,077	1,940	2.99	649
1995	4,708.48	4,374	2,991	1,906	2.99	637
1997	15,893.99	14,637	10,009	6,520	2.99	2,181

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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.. -4						
2005	31,270.20	27,219	18,613	13,908	2.99	4,652
2006	361,307.23	311,039	212,701	163,059	2.99	54,535
2007	44,514.86	37,845	25,880	20,416	2.99	6,828
2010	646,455.58	522,522	357,321	314,993	2.99	105,349
2011	52,859.62	41,750	28,550	26,424	2.99	8,837
2014	203,321.11	144,398	98,745	112,709	3.00	37,570
2018	147,940.96	69,783	47,720	106,138	3.00	35,379
2019	185,000.00	63,848	43,662	148,738	3.00	49,579
	10,974,050.58	10,283,319	7,032,138	4,380,875		1,472,558

JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1975	7,942,601.60	7,732,224	4,931,556	3,328,750	2.97	1,120,791
1977	641.18	623	397	269	2.97	91
1978	6,043.59	5,858	3,736	2,549	2.98	855
1979	4,100.15	3,968	2,531	1,733	2.98	582
1980	202.12	195	124	86	2.98	29
1982	5,455.64	5,253	3,350	2,324	2.98	780
1984	308.60	296	189	132	2.98	44
1989	14,570.97	13,815	8,811	6,343	2.98	2,129
1990	32,507.37	30,724	19,596	14,212	2.99	4,753
1994	4,823.53	4,499	2,869	2,147	2.99	718
1995	4,708.49	4,374	2,790	2,107	2.99	705
2005	318,234.74	277,007	176,673	154,291	2.99	51,602
2006	45,109.92	38,834	24,768	22,146	2.99	7,407
2007	9,805.03	8,336	5,317	4,881	2.99	1,632
2009	156,889.10	129,310	82,473	80,692	2.99	26,987
2010	27,144.10	21,940	13,993	14,237	2.99	4,762
2011	50,002.69	39,494	25,189	26,814	2.99	8,968
2013	57,977.53	43,003	27,427	32,870	3.00	10,957
2014	122,594.64	87,066	55,530	71,968	3.00	23,989
2017	222,533.68	124,290	79,271	152,164	3.00	50,721
2018	31,415.08	14,818	9,451	23,221	3.00	7,740
	9,057,669.75	8,585,927	5,476,042	3,943,935		1,326,242

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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.. 12-2023						
NET SALVAGE PERCENT.. -4						
1976	6,389,202.58	6,211,864	3,138,713	3,506,057	2.97	1,180,491
1977	641.18	623	315	352	2.97	119
1978	6,043.59	5,858	2,960	3,325	2.98	1,116
1979	4,100.15	3,968	2,005	2,259	2.98	758
1980	202.12	195	99	112	2.98	38
1990	5,906.69	5,583	2,821	3,322	2.99	1,111
1994	4,823.53	4,499	2,273	2,743	2.99	917
1995	4,708.50	4,374	2,210	2,687	2.99	899
2001	25,010.58	22,514	11,376	14,635	2.99	4,895
2003	37,672.34	33,406	16,879	22,300	2.99	7,458
2004	21,625.84	19,010	9,605	12,886	2.99	4,310
2005	23,665.08	20,599	10,408	14,203	2.99	4,750
2007	310,980.71	264,383	133,587	189,833	2.99	63,489
2008	82,789.68	69,374	35,053	51,048	2.99	17,073
2010	98,957.47	79,986	40,415	62,501	2.99	20,903
2011	580,028.60	458,123	231,479	371,751	2.99	124,331
2015	145,559.62	97,764	49,398	101,984	3.00	33,995
2016	17,150.74	10,683	5,398	12,439	3.00	4,146
2019	964,000.00	332,700	168,106	834,454	3.00	278,151
	8,723,069.00	7,645,506	3,863,100	5,208,892		1,748,950

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -4

1979	15,369,784.33	14,874,767	8,344,503	7,640,072	2.98	2,563,783
1980	202.12	195	109	101	2.98	34
1982	5,455.64	5,253	2,947	2,727	2.98	915
1984	308.60	296	166	155	2.98	52
1990	5,906.69	5,583	3,132	3,011	2.99	1,007
1994	4,823.53	4,499	2,524	2,493	2.99	834
1995	29,801.08	27,687	15,532	15,461	2.99	5,171
2003	43,687.98	38,740	21,733	23,703	2.99	7,927
2004	226,468.52	199,077	111,679	123,848	2.99	41,421
2005	15,350.18	13,362	7,496	8,468	2.99	2,832
2007	32,127.49	27,313	15,322	18,090	2.99	6,050

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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.. 12-2023						
NET SALVAGE PERCENT.. -4						
2008	151,162.84	126,667	71,058	86,151	2.99	28,813
2009	79,829.51	65,796	36,910	46,112	2.99	15,422
2010	13,928.85	11,259	6,316	8,170	2.99	2,732
2012	488,921.76	375,252	210,510	297,968	3.00	99,323
2016	161,513.12	100,604	56,437	111,536	3.00	37,179
2020	417,000.00	61,956	34,756	398,924	3.00	132,975
	17,046,272.24	15,938,306	8,941,131	8,786,992		2,946,470

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -4

1974	1,177,252.99	1,147,516	614,156	610,187	2.97	205,450
1975	519,829.99	506,061	270,846	269,777	2.97	90,834
1976	7,206,624.95	7,006,598	3,749,965	3,744,925	2.97	1,260,918
1977	587.75	571	306	306	2.97	103
1978	453.39	439	235	237	2.98	80
1979	866,550.37	838,641	448,845	452,368	2.98	151,801
1981	9,491.49	9,156	4,900	4,971	2.98	1,668
1982	27,727.37	26,699	14,289	14,547	2.98	4,882
1984	52,629.76	50,485	27,020	27,715	2.98	9,300
1986	8,829.43	8,433	4,513	4,669	2.98	1,567
1989	18,279.05	17,331	9,276	9,735	2.98	3,267
1994	2,411.78	2,250	1,204	1,304	2.99	436
1996	13,837.60	12,802	6,852	7,539	2.99	2,521
1999	26,074.80	23,764	12,719	14,399	2.99	4,816
2003	20,114.95	17,837	9,546	11,373	2.99	3,804
2004	13,277.55	11,672	6,247	7,562	2.99	2,529
2005	554,788.45	482,915	258,458	318,522	2.99	106,529
2006	204,199.90	175,790	94,084	118,284	2.99	39,560
2007	649,182.40	551,908	295,384	379,766	2.99	127,012
2008	505,074.99	423,227	226,513	298,765	2.99	99,921
2009	284,344.16	234,359	125,430	170,288	2.99	56,953
2010	160,931.57	130,079	69,619	97,750	2.99	32,692
2011	199,519.40	157,586	84,341	123,159	2.99	41,190
2012	28,528.87	21,896	11,719	17,951	3.00	5,984
2013	491,392.67	364,475	195,069	315,980	3.00	105,327

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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.. 12-2023						
NET SALVAGE PERCENT.. -4						
2014	147,067.20	104,446	55,900	97,050	3.00	32,350
2015	14,656.30	9,844	5,269	9,974	3.00	3,325
2017	2,584,429.86	1,443,460	772,547	1,915,260	3.00	638,420
2018	507,043.15	239,168	128,004	399,321	3.00	133,107
2019	513,000.00	177,049	94,757	438,763	3.00	146,254
2020	916,000.00	136,094	72,838	879,802	3.00	293,267
	17,724,132.14	14,332,551	7,670,851	10,762,247		3,605,867
	72,952,464.47	65,717,843	38,416,101	37,643,009		12,629,202
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0						17.31

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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)
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -5						
1987	7,359.74	6,959	3,822	3,905	2.90	1,347
1988	18,302.48	17,268	9,485	9,733	2.90	3,356
1989	5,650.53	5,319	2,922	3,011	2.90	1,038
1990	41,270.06	38,751	21,285	22,049	2.90	7,603
1992	58,224.12	54,345	29,850	31,285	2.91	10,751
1993	3,333.17	3,102	1,704	1,796	2.91	617
1994	59,359.01	55,052	30,239	32,088	2.91	11,027
1995	410.19	379	208	223	2.91	77
1996	2,848.59	2,622	1,440	1,551	2.91	533
1997	46,353.59	42,471	23,328	25,343	2.92	8,679
2000	11,480.20	10,360	5,690	6,364	2.92	2,179
2012	712.39	548	301	447	2.94	152
2015	75,738.47	51,089	28,062	51,464	2.95	17,445
2016	55,840.53	34,923	19,182	39,450	2.96	13,328
2018	46,103.14	21,923	12,042	36,367	2.96	12,286
	432,986.21	345,111	189,561	265,075		90,418

JIM BRIDGER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -4

1974	259,401.17	247,774	173,634	96,144	2.88	33,383
1988	28,870.99	26,980	18,907	11,119	2.90	3,834
1996	9,169.75	8,361	5,859	3,677	2.91	1,264
	297,441.91	283,115	198,400	110,940		38,481

JIM BRIDGER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -4

1975	150,445.61	143,555	92,948	63,516	2.88	22,054
1988	28,870.03	26,979	17,468	12,557	2.90	4,330
1996	9,169.74	8,361	5,414	4,123	2.91	1,417
	188,485.38	178,895	115,829	80,195		27,801

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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.. 12-2023						
NET SALVAGE PERCENT.. -4						
1976	144,889.52	138,106	73,235	77,450	2.88	26,892
1988	28,869.08	26,979	14,306	15,717	2.90	5,420
1996	9,169.74	8,361	4,434	5,103	2.91	1,754
	182,928.34	173,446	91,975	98,270		34,066
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1979	1,144,725.79	1,086,857	614,896	575,618	2.89	199,176
1993	33,431.93	30,812	17,432	17,337	2.91	5,958
1996	9,169.75	8,361	4,730	4,806	2.91	1,652
	1,187,327.47	1,126,030	637,059	597,762		206,786
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1974	6,219.19	5,940	2,657	3,811	2.88	1,323
1975	6,185.40	5,902	2,640	3,793	2.88	1,317
1976	46,320.17	44,151	19,746	28,427	2.88	9,870
1986	216,174.84	202,870	90,729	134,093	2.90	46,239
1996	8,747.14	7,975	3,567	5,530	2.91	1,900
1997	118,058.50	107,139	47,915	74,865	2.92	25,639
2001	20,467.81	18,185	8,133	13,154	2.92	4,505
2007	63,737.49	53,593	23,968	42,319	2.93	14,443
2009	132,656.94	108,182	48,382	89,581	2.94	30,470
2010	339,961.97	272,033	121,661	231,900	2.94	78,878
2012	474,952.37	361,809	161,811	332,140	2.94	112,973
2013	72,307.00	53,213	23,798	51,401	2.95	17,424

PACIFICORP
WASHINGTON

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 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2015	96,990.84	64,801	28,981	71,890	2.95	24,369
2017	984,933.41	548,345	245,235	779,096	2.96	263,208
2018	581,103.80	273,691	122,402	481,946	2.96	162,820
	3,168,816.87	2,127,829	951,623	2,343,947		795,378
	5,457,986.18	4,234,426	2,184,446	3,496,189		1,192,930
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9						21.86

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

ACCOUNT (1)	TERMINAL RETIREMENTS			NET SALVAGE			INTERIM RETIREMENTS			TOTAL NET SALVAGE			ESTIMATED NET SALVAGE % (13)
	RETIREMENTS (2)	MW (3)	MW (PACIFICORP SHARE) \$/ kW (4)	NET SALVAGE (\$) (5)	NET SALVAGE % (6)	NET SALVAGE % (7)	RETIREMENTS (\$) (8)	NET SALVAGE % (9)	NET SALVAGE % (10)	TOTAL NET SALVAGE (\$) (11)	TOTAL RETIREMENTS (12)		
STEAM PRODUCTION PLANT													
COLSTRIP GENERATING STATION													
311.00 COLSTRIP GENERATING STATION													
312.00 STRUCTURES AND IMPROVEMENTS	63,353,433			3,442,409	(5)	(5)	413,063	(30)	123,919	3,566,328	63,766,496	(6)	
314.00 BOILER PLANT EQUIPMENT	121,541,880			6,004,170	(5)	(5)	2,970,969	(20)	594,104	124,512,849	(6)		
315.00 TURBOGENERATOR UNITS	38,782,699			2,107,319	(5)	(5)	979,246	(15)	146,887	2,254,206	(6)		
316.00 ACCESSORY ELECTRIC EQUIPMENT	9,355,128			508,326	(5)	(5)	72,143	(20)	14,429	522,754	(6)		
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	419,167			22,776	(5)	(5)	13,819	(5)	691	23,467	(6)		
TOTAL COLSTRIP GENERATING STATION	233,452,307		148	12,685,000			4,449,240		880,119	13,565,119	237,901,547		
JIM BRIDGER GENERATING STATION													
JIM BRIDGER UNIT 1													
311.00 STRUCTURES AND IMPROVEMENTS	15,130,306			557,885	(4)	(4)	137,743	(30)	41,323	599,207	15,269,049	(4)	
312.00 BOILER PLANT EQUIPMENT	171,222,107			6,313,301	(4)	(4)	3,307,144	(20)	661,429	6,974,730	174,329,251	(4)	
314.00 TURBOGENERATOR UNITS	45,068,623			1,002,212	(4)	(4)	1,145,939	(15)	196,058	1,919,086	46,069,609	(4)	
315.00 ACCESSORY ELECTRIC EQUIPMENT	10,348,650			250,712	(4)	(4)	45,992	(10)	2,708	4,117	10,377,951	(4)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	281,151,818			10,380	(4)	(4)	15,924	(5)	708	11,176	292,442	(4)	
TOTAL JIM BRIDGER UNIT 1	242,563,191			8,943,789	(4)	(4)	4,632,110		865,512	9,829,301	247,195,302	(4)	
JIM BRIDGER UNIT 2													
311.00 STRUCTURES AND IMPROVEMENTS	12,603,210			464,706	(4)	(4)	115,716	(30)	34,715	499,420	12,718,926	(4)	
312.00 BOILER PLANT EQUIPMENT	168,347,487			6,207,308	(4)	(4)	3,359,009	(20)	671,802	6,879,110	171,706,496	(4)	
314.00 TURBOGENERATOR UNITS	57,726,029			2,128,474	(4)	(4)	1,129,859	(15)	169,479	2,297,953	58,855,888	(4)	
315.00 ACCESSORY ELECTRIC EQUIPMENT	8,955,065			330,191	(4)	(4)	102,604	(20)	20,521	350,712	9,057,670	(4)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	178,695			6,589	(4)	(4)	9,791	(5)	490	7,078	188,485	(4)	
TOTAL JIM BRIDGER UNIT 2	247,810,487			9,137,267	(4)	(4)	4,716,979		897,006	10,034,273	252,527,666	(4)	
JIM BRIDGER UNIT 3													
311.00 STRUCTURES AND IMPROVEMENTS	13,952,459			514,455	(4)	(4)	114,149	(30)	34,245	548,700	14,066,608	(4)	
312.00 BOILER PLANT EQUIPMENT	265,386,006			9,785,312	(4)	(4)	3,964,536	(20)	792,927	10,578,239	269,350,643	(4)	
314.00 TURBOGENERATOR UNITS	42,276,384			1,588,814	(4)	(4)	1,044,395	(15)	196,058	1,715,473	43,320,786	(4)	
315.00 ACCESSORY ELECTRIC EQUIPMENT	6,071,155			316,936	(4)	(4)	16,333	(20)	816	334,869	6,142,284	(4)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	731,559			16,989	(4)	(4)	9,369	(5)	468	18,328	749,323	(4)	
TOTAL JIM BRIDGER UNIT 3	330,429,643			12,163,608	(4)	(4)	5,214,163		1,000,622	13,164,230	335,644,006	(4)	
JIM BRIDGER UNIT 4													
311.00 STRUCTURES AND IMPROVEMENTS	39,620,769			1,460,897	(4)	(4)	334,672	(30)	100,402	1,561,289	39,955,441	(4)	
312.00 BOILER PLANT EQUIPMENT	303,907,706			11,205,684	(4)	(4)	4,636,684	(20)	927,339	12,133,023	308,544,400	(4)	
314.00 TURBOGENERATOR UNITS	45,423,436			1,674,853	(4)	(4)	1,170,619	(15)	175,593	1,850,446	46,594,056	(4)	
315.00 ACCESSORY ELECTRIC EQUIPMENT	16,880,542			622,419	(4)	(4)	165,730	(20)	33,146	655,565	17,046,272	(4)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	41,563			41,563	(4)	(4)	60,091	(5)	3,005	44,568	1,187,327	(4)	
TOTAL JIM BRIDGER UNIT 4	406,969,691			15,005,416	(4)	(4)	6,367,806		1,239,484	16,244,900	413,327,997	(4)	
JIM BRIDGER COMMON													
311.00 STRUCTURES AND IMPROVEMENTS	72,007,858			2,655,073	(4)	(4)	423,140	(30)	126,942	2,782,015	72,430,998	(4)	
312.00 BOILER PLANT EQUIPMENT	97,824,623			3,610,676	(4)	(4)	1,778,768	(20)	355,794	3,966,430	99,703,391	(4)	
314.00 TURBOGENERATOR UNITS	9,880,862			363,980	(4)	(4)	201,279	(15)	30,192	393,782	10,062,161	(4)	
315.00 ACCESSORY ELECTRIC EQUIPMENT	17,559,945			648,382	(4)	(4)	26,977	(20)	26,977	675,478	17,724,532	(4)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,092,283			7,391,919	(4)	(4)	2,614,337	(5)	3,038	7,395,582	203,089,698	(4)	
TOTAL JIM BRIDGER COMMON	208,475,161			7,391,919	(4)	(4)	2,614,337		545,633	7,935,582	203,089,698	(4)	
TOTAL JIM BRIDGER GENERATING STATION	1,428,238,373		1415	52,662,000			23,545,395		4,566,257	57,228,257	1,451,783,769		
TOTAL STEAM PLANT	1,661,690,690			65,347,000			27,994,638		5,446,377	70,793,377	1,689,685,316		