

Exhibit No. SRM-4
Docket UE-180778
Witness: Steven R. McDougal

**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

**WASHINGTON-ALLOCATED DEPRECIATION RATES
REFLECTING 2019 IRP AND CETA**

December 2019

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

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATED WA
			FILED PROPOSED	REVISED PROPOSED	FILED PROPOSED	REVISED PROPOSED	DIFFERENCE	
Production Plant								
Steam Production - Colstrip	CAGW	237,901,547	8.07%	10.76%	19,195,361	25,607,500	6,412,139	1,442,627
Steam Production - Jim Bridger	JBG	1,452,064,880	12.21%	13.37%	177,322,188	194,091,482	16,769,294	3,772,818
Total Production Plant - Depreciable		1,689,966,427	11.63%	13.00%	196,517,549	219,698,982	23,181,433	5,215,444

Allocation Factor Table	
CAGW	22.4984%
JBG	22.4984%

Source: Factors from December
2017 Semi-Annual Report -2017
Protocol / Year-End

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

ACCOUNT	REVISOR ORIGINAL (B)	PROBABLE RETIREMENT			SETTLEMENT			FIELD 260 PROPOSED			REVISED 260 PROPOSED			PROBABLE RETIREMENT			SURVIVOR CURVE			INCREMENTAL CHANGE		
		(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)
STEAM PRODUCTION PLANT																						
COLSTRIP GENERATING STATION																						
COLSTRIP GENERATING STATION																						
311.00 TURBOGENERATOR UNITS	61,769,468.11	12/2048	(6)	12/2048	1,88	12/2025	(6)	12/2025	110,50.5	7.24	12/2025	(6)	12/2025	110,50.5	10.05	6,411,226	10.05	1,756,534				
311.00 BOILER PLANT EQUIPMENT	124,512,848.31	12/2048	(6)	12/2048	2,24	12/2027	(7)	12/2027	65,40.5	8.50	12/2025	(6)	12/2025	65,40.5	10.83	13,482,819	10.83	3,152,858				
311.00 ACCESSORY ELECTRICAL EQUIPMENT	3,818,270.72	12/2048	(6)	12/2048	1.93	12/2027	(7)	12/2027	8,822.5	8.82	12/2025	(6)	12/2025	8,822.5	9.88	1,729,560	9.88	270,946				
311.00 MISCELLANEOUS POWER PLANT EQUIPMENT	942,270.72	12/2048	(6)	12/2048	1.93	12/2027	(7)	12/2027	8,822.5	8.82	12/2025	(6)	12/2025	8,822.5	9.88	1,729,560	9.88	270,946				
TOTAL COLSTRIP GENERATING STATION	271,891,547.24				5,337,462				18,196,360.71					25,607,900				6,412,139				
JIM BRIDGER GENERATING STATION																						
JIM BRIDGER UNIT 1																						
311.00 STRUCTURES AND IMPROVEMENTS	15,268,948.21	12/2037	(6)	12/2037	1.87	12/2025	(6)	12/2025	110,50.5	8.64	12/2025	(6)	12/2025	110,50.5	12.75	1,946,968	12.75	627,897				
311.00 TURBOGENERATOR UNITS	46,156,509.11	12/2037	(6)	12/2037	3.36	12/2025	(6)	12/2025	50,50	11.64	12/2025	(6)	12/2025	50,50	16.80	7,748,510	16.80	2,471,637				
311.00 ACCESSORY ELECTRICAL EQUIPMENT	10,956,690.88	12/2037	(7)	12/2037	1.93	12/2027	(7)	12/2027	8,822.5	8.82	12/2025	(6)	12/2025	8,822.5	9.88	1,729,560	9.88	522,205				
311.00 MISCELLANEOUS POWER PLANT EQUIPMENT	267,158,530.81	12/2037	(6)	12/2037	2.74	12/2025	(6)	12/2025	44,43	8.64	12/2025	(6)	12/2025	44,43	13.42	4,141,102	13.42	1,538,759				
TOTAL JIM BRIDGER UNIT 1	279,540,679.01				7,225,844				29,291,130					27,677,546				13,817,353				
JIM BRIDGER UNIT 2																						
311.00 STRUCTURES AND IMPROVEMENTS	12,719,368.41	12/2037	(6)	12/2037	1.87	12/2025	(6)	12/2025	110,50.5	8.37	12/2025	(6)	12/2025	110,50.5	8.00	1,017,369	8.00	67,200				
311.00 TURBOGENERATOR UNITS	58,865,988.24	12/2037	(6)	12/2037	3.36	12/2025	(6)	12/2025	50,50	12.42	12/2025	(6)	12/2025	50,50	11.82	6,957,831	11.82	352,070				
311.00 ACCESSORY ELECTRICAL EQUIPMENT	9,016,646.31	12/2037	(7)	12/2037	1.93	12/2027	(7)	12/2027	8,822.5	8.73	12/2025	(6)	12/2025	8,822.5	8.43	1,729,560	8.43	67,003				
311.00 MISCELLANEOUS POWER PLANT EQUIPMENT	292,527,486.11	12/2037	(6)	12/2037	2.88	12/2025	(6)	12/2025	44,43	8.13	12/2025	(6)	12/2025	44,43	8.74	2,747,754	8.74	1,131,573				
TOTAL JIM BRIDGER UNIT 2	643,630,089.07				7,272,941				29,291,130					27,677,546				13,817,353				
JIM BRIDGER UNIT 3																						
311.00 STRUCTURES AND IMPROVEMENTS	4,086,067.51	12/2037	(6)	12/2037	1.87	12/2025	(6)	12/2025	110,50.5	9.64	12/2025	(6)	12/2025	110,50.5	10.37	3,542,840	10.37	159,488				
311.00 TURBOGENERATOR UNITS	43,320,763.41	12/2037	(6)	12/2037	3.36	12/2025	(6)	12/2025	50,50	11.54	12/2025	(6)	12/2025	50,50	11.81	5,443,175	11.81	445,582				
311.00 ACCESSORY ELECTRICAL EQUIPMENT	5,732,633.31	12/2037	(7)	12/2037	1.93	12/2027	(7)	12/2027	8,822.5	8.73	12/2025	(6)	12/2025	8,822.5	8.43	1,729,560	8.43	67,003				
311.00 MISCELLANEOUS POWER PLANT EQUIPMENT	38,654,088.81	12/2037	(6)	12/2037	2.81	12/2025	(6)	12/2025	44,43	9.14	12/2025	(6)	12/2025	44,43	10.87	4,579,246	10.87	1,781,832				
TOTAL JIM BRIDGER UNIT 3	92,803,533.04				9,756,972				29,291,130					27,677,546				13,817,353				
JIM BRIDGER UNIT 4																						
311.00 STRUCTURES AND IMPROVEMENTS	30,954,441.44	12/2037	(6)	12/2037	1.87	12/2025	(6)	12/2025	110,50.5	8.88	12/2025	(6)	12/2025	110,50.5	9.57	4,323,911	9.57	356,934				
311.00 TURBOGENERATOR UNITS	48,984,085.54	12/2037	(6)	12/2037	3.36	12/2025	(6)	12/2025	50,50	10.84	12/2025	(6)	12/2025	50,50	11.81	5,054,247	11.81	409,857				
311.00 ACCESSORY ELECTRICAL EQUIPMENT	1,110,227.24	12/2037	(7)	12/2037	1.93	12/2027	(7)	12/2027	8,822.5	8.73	12/2025	(6)	12/2025	8,822.5	8.43	1,729,560	8.43	67,003				
311.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,110,227.24	12/2037	(6)	12/2037	2.76	12/2025	(6)	12/2025	44,43	9.12	12/2025	(6)	12/2025	44,43	10.38	1,211,881	10.38	513,344				
TOTAL JIM BRIDGER UNIT 4	92,159,981.46				11,472,987				29,291,130					27,677,546				13,817,353				
JIM BRIDGER COMMON																						
311.00 STRUCTURES AND IMPROVEMENTS	742,019,917.10	12/2037	(6)	12/2037	1.89	12/2025	(6)	12/2025	50,50	7.51	12/2025	(6)	12/2025	50,50	11.89	8,414,951	11.89	219,345				
311.00 TURBOGENERATOR UNITS	99,033,860.51	12/2037	(7)	12/2037	2.88	12/2025	(6)	12/2025	65,40.5	12.46	12/2025	(6)	12/2025	65,40.5	12.43	12,300,823	12.43	3,212,171				
311.00 ACCESSORY ELECTRICAL EQUIPMENT	1,724,152.14	12/2037	(7)	12/2037	1.93	12/2027	(7)	12/2027	8,822.5	12.89	12/2025	(6)	12/2025	8,822.5	12.20	1,729,560	12.20	451,565				
311.00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,188,818.93	12/2037	(6)	12/2037	2.24	12/2025	(6)	12/2025	44,43	14.68	12/2025	(6)	12/2025	44,43	15.66	2,181,579	15.66	621,181				
TOTAL JIM BRIDGER COMMON	847,966,756.68				6,112,624				24,669,266.41					24,669,266.41				17,758				
TOTAL JIM BRIDGER GENERATING STATION	1,452,046,379.31				40,380,624				177,322,187.91					164,081,456				90,768,284				