

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Dockets UE-191024, UE-190750,
UE-190929, UE-190981, UE-180778
(*Consolidated*)

PACIFICORP

EXHIBIT OF JOHN J. SPANOS

Updated 2020 Depreciation Calculations for Colstrip and Jim Bridger Assets

April 2020

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WASHINGTON

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	142,635	134,017	3.00	44,672
1979	4,026.00	3,755	2,067	1,959	3.00	653
1990	433.33	395	217	216	3.00	72
	281,111.10	263,328	144,919	136,192		45,397
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0						16.15

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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.. -9						
1984	35,961,036.93	36,162,074	21,165,412	18,032,119	2.98	6,051,047
1986	17,019,359.30	17,041,970	9,974,547	8,576,555	2.98	2,878,039
1987	64,452.75	64,387	37,685	32,568	2.98	10,929
1988	59,242.45	59,020	34,544	30,030	2.99	10,043
1989	110,747.28	110,042	64,407	56,308	2.99	18,832
1990	11,365.09	11,261	6,591	5,797	2.99	1,939
1992	85,641.62	84,340	49,364	43,986	2.99	14,711
1993	45,626.45	44,779	26,209	23,524	2.99	7,868
1994	28,294.08	27,668	16,194	14,647	2.99	4,899
1995	6,569.08	6,399	3,745	3,415	2.99	1,142
1996	14,512.90	14,077	8,239	7,580	2.99	2,535
1997	86,997.03	83,997	49,163	45,664	2.99	15,272
1998	6,477.71	6,224	3,643	3,418	2.99	1,143
2000	16,542.39	15,715	9,198	8,833	2.99	2,954
2001	56,660.21	53,479	31,301	30,459	2.99	10,187
2002	14,245.40	13,351	7,814	7,713	2.99	2,580
2003	1,229,836.36	1,143,559	669,317	671,204	2.99	224,483
2004	31,619.02	29,145	17,058	17,406	2.99	5,821
2005	122,267.81	111,603	65,320	67,951	2.99	22,726
2006	611,191.66	551,719	322,917	343,282	2.99	114,810
2007	207,518.49	185,005	108,282	117,913	2.99	39,436
2008	52,181.72	45,856	26,839	30,039	2.99	10,046
2009	647,322.24	559,484	327,462	378,119	2.99	126,461
2010	83,580.17	70,850	41,468	49,634	2.99	16,600
2011	723,069.96	598,384	350,230	437,916	3.00	145,972
2012	590,239.02	475,090	278,067	365,294	3.00	121,765
2013	1,281,557.99	997,022	583,550	813,348	3.00	271,116
2014	161,052.68	119,994	70,232	105,316	3.00	35,105
2015	635,595.41	447,992	262,207	430,592	3.00	143,531
2016	372,720.31	243,544	142,545	263,721	3.00	87,907
2017	1,123,795.26	658,710	385,538	839,398	3.00	279,799
2018	1,636,177.34	810,660	474,474	1,308,960	3.00	436,320
2019	224,000.00	81,386	47,635	196,525	3.00	65,508
2020	445,000.00	69,294	40,557	444,493	3.00	148,164
	63,766,496.11	60,998,080	35,701,754	33,803,727		11,329,690

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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.. -11						
1974	13,654,305.58	14,205,980	9,192,315	5,963,964	2.98	2,001,330
1979	1,746.58	1,805	1,168	771	2.98	259
1985	29,283.39	29,926	19,364	13,140	2.98	4,409
1987	3,355.22	3,413	2,208	1,516	2.98	509
1988	1,376.35	1,396	903	624	2.99	209
1990	76,815.59	77,510	50,155	35,111	2.99	11,743
1991	14,564.15	14,652	9,481	6,685	2.99	2,236
2003	123,508.61	116,951	75,676	61,419	2.99	20,541
2005	83,998.69	78,079	50,523	42,716	2.99	14,286
2006	376,063.82	345,700	223,693	193,737	2.99	64,795
2007	177,892.33	161,503	104,504	92,956	2.99	31,089
2011	43,297.55	36,489	23,611	24,449	3.00	8,150
2012	146,918.86	120,426	77,924	85,155	3.00	28,385
2013	275,497.85	218,264	141,233	164,570	3.00	54,857
2017	259,424.64	154,851	100,200	187,761	3.00	62,587
	15,268,049.21	15,566,945	10,072,960	6,874,575		2,305,385

JIM BRIDGER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1975	11,879,911.75	12,344,336	7,428,220	5,758,482	2.98	1,932,377
1985	29,283.39	29,926	18,008	14,497	2.98	4,865
1988	1,377.35	1,397	841	688	2.99	230
1990	76,815.64	77,510	46,642	38,624	2.99	12,918
1991	14,564.17	14,652	8,817	7,349	2.99	2,458
2005	295,670.69	274,833	165,381	162,813	2.99	54,453
2007	34,187.39	31,038	18,677	19,271	2.99	6,445
2009	101,225.97	89,095	53,613	58,748	2.99	19,648
2017	256,890.22	153,338	92,271	192,877	3.00	64,292
2018	28,999.84	14,632	8,805	23,385	3.00	7,795
	12,718,926.41	13,030,757	7,841,275	6,276,733		2,105,481

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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.. -11						
1976	11,820,047.20	12,265,862	5,917,140	7,203,112	2.98	2,417,152
1979	18,525.04	19,140	9,233	11,330	2.98	3,802
1985	29,283.39	29,926	14,437	18,068	2.98	6,063
1986	28,590.30	29,154	14,064	17,671	2.98	5,930
1987	3,355.22	3,413	1,646	2,078	2.98	697
1988	1,377.35	1,397	674	855	2.99	286
1990	76,815.64	77,510	37,391	47,874	2.99	16,011
1991	14,564.17	14,652	7,068	9,098	2.99	3,043
2005	83,998.69	78,079	37,666	55,573	2.99	18,586
2006	65,649.29	60,349	29,113	43,758	2.99	14,635
2007	425,229.27	386,052	186,234	285,770	2.99	95,575
2009	102,635.88	90,336	43,579	70,347	2.99	23,527
2012	22,994.39	18,848	9,092	16,431	3.00	5,477
2017	123,493.58	73,714	35,560	101,518	3.00	33,839
2018	48.12	24	12	42	3.00	14
2019	1,250,000.00	462,495	223,111	1,164,389	3.00	388,130
	14,066,607.53	13,610,951	6,566,021	9,047,914		3,032,767

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1979	37,833,616.50	39,088,819	20,656,394	21,338,920	2.98	7,160,711
1982	164,334.90	168,933	89,272	93,139	2.98	31,255
1985	481,627.66	492,191	260,097	274,510	2.98	92,117
1986	931.75	950	502	532	2.98	179
1988	5,711.12	5,794	3,062	3,278	2.99	1,096
1990	76,815.64	77,510	40,960	44,305	2.99	14,818
1991	14,564.17	14,652	7,743	8,423	2.99	2,817
1993	49,897.24	49,869	26,353	29,033	2.99	9,710
1995	32,876.51	32,611	17,233	19,260	2.99	6,441
2004	71,691.63	67,294	35,561	44,016	2.99	14,721
2005	83,998.71	78,079	41,261	51,978	2.99	17,384
2008	76,728.99	68,665	36,286	48,883	2.99	16,349
2009	276,179.00	243,083	128,457	178,102	2.99	59,566
2011	11,757.70	9,909	5,236	7,815	3.00	2,605
2013	226,028.59	179,071	94,630	156,262	3.00	52,087

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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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.. -11						
2017	120,931.38	72,184	38,145	96,088	3.00	32,029
2018	12,749.99	6,433	3,400	10,753	3.00	3,584
2020	415,000.00	65,808	34,776	425,874	3.00	141,958
	39,955,441.48	40,721,855	21,519,368	22,831,172		7,659,427

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1976	31,160,422.26	32,335,694	16,657,319	17,930,749	2.98	6,017,030
1977	15,974.88	16,554	8,528	9,205	2.98	3,089
1978	16,675.56	17,255	8,889	9,621	2.98	3,229
1979	65,171.87	67,334	34,686	37,655	2.98	12,636
1980	248,303.22	256,130	131,942	143,674	2.98	48,213
1981	22,318.89	22,984	11,840	12,934	2.98	4,340
1982	577,148.70	593,299	305,630	335,005	2.98	112,418
1983	321,449.77	329,827	169,906	186,903	2.98	62,719
1984	278,389.82	285,083	146,857	162,156	2.98	54,415
1985	481,581.99	492,144	253,522	281,034	2.98	94,307
1986	533,683.68	544,198	280,337	312,052	2.98	104,715
1987	647,076.99	658,281	339,105	379,150	2.98	127,232
1988	173,791.79	176,315	90,826	102,082	2.99	34,141
1989	197,974.66	200,324	103,194	116,558	2.99	38,983
1990	1,658,599.18	1,673,584	862,125	978,920	2.99	327,398
1991	2,947,606.98	2,965,468	1,527,623	1,744,221	2.99	583,352
1992	2,861,400.43	2,869,624	1,478,250	1,697,904	2.99	567,861
1993	362,232.50	362,031	186,496	215,582	2.99	72,101
1994	913,098.05	909,286	468,407	545,132	2.99	182,318
1995	615,156.00	610,191	314,332	368,491	2.99	123,241
1996	651,843.95	643,863	331,678	391,869	2.99	131,060
1997	43,297.07	42,571	21,930	26,130	2.99	8,739
1998	154,653.52	151,313	77,947	93,718	2.99	31,344
1999	174,819.33	170,123	87,637	106,413	2.99	35,590
2001	160,836.91	154,592	79,636	98,893	2.99	33,075
2002	513,121.31	489,723	252,275	317,290	2.99	106,117
2003	618,829.71	585,975	301,858	385,043	2.99	128,777
2004	581,712.79	546,031	281,281	364,420	2.99	121,880

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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.. -11						
2005	327,605.82	304,518	156,869	206,774	2.99	69,155
2006	1,137,583.46	1,045,732	538,695	724,022	2.99	242,148
2007	717,352.03	651,262	335,489	460,771	2.99	154,104
2008	341,330.92	305,458	157,353	221,525	2.99	74,089
2009	3,908,615.61	3,440,220	1,772,185	2,566,378	2.99	858,320
2010	238,653.80	206,017	106,127	158,779	2.99	53,103
2011	752,153.08	633,873	326,532	508,358	3.00	169,453
2012	606,944.91	497,500	256,281	417,428	3.00	139,143
2013	1,381,824.74	1,094,753	563,948	969,877	3.00	323,292
2014	1,987,253.67	1,507,788	776,718	1,429,134	3.00	476,378
2015	5,090,008.73	3,653,458	1,882,032	3,767,878	3.00	1,255,959
2016	989,609.29	658,498	339,217	759,249	3.00	253,083
2017	1,057,161.75	631,022	325,063	848,387	3.00	282,796
2018	1,935,728.04	976,673	503,121	1,645,538	3.00	548,513
2019	883,000.00	326,707	168,299	811,831	3.00	270,610
2020	4,079,000.00	646,826	333,204	4,194,486	3.00	1,398,162
	72,430,997.66	64,750,102	33,355,187	47,043,220		15,738,628
	218,206,518.40	208,678,690	115,056,565	125,877,341		42,171,378
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 19.33

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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.. -9						
1984	46,493,468.50	46,413,844	26,672,729	24,005,152	2.94	8,165,018
1986	50,239,317.58	49,955,043	28,707,756	26,053,100	2.94	8,861,599
1987	5,382.49	5,340	3,069	2,798	2.94	952
1988	13,378.36	13,243	7,610	6,972	2.94	2,371
1989	77,870.06	76,896	44,190	40,688	2.94	13,839
1990	12,240.79	12,056	6,928	6,414	2.94	2,182
1991	7,593.09	7,458	4,286	3,991	2.94	1,357
1992	186,490.34	182,547	104,905	98,370	2.95	33,346
1993	33,002.56	32,200	18,504	17,468	2.95	5,921
1994	9,961.42	9,686	5,566	5,292	2.95	1,794
1995	44,547.26	43,153	24,799	23,758	2.95	8,054
1996	16,469.90	15,890	9,132	8,821	2.95	2,990
1997	133,864.55	128,584	73,894	72,019	2.95	24,413
1998	13,234.98	12,647	7,268	7,158	2.96	2,418
1999	33,148.62	31,510	18,108	18,024	2.96	6,089
2000	11,417.96	10,792	6,202	6,244	2.96	2,109
2001	861,645.83	809,285	465,073	474,121	2.96	160,176
2002	177,002.37	165,102	94,879	98,053	2.96	33,126
2003	1,129,815.32	1,045,801	600,992	630,506	2.96	213,009
2004	241,525.06	221,680	127,393	135,869	2.96	45,902
2005	1,151,506.41	1,046,073	601,149	653,993	2.97	220,200
2006	1,010,201.50	907,840	521,710	579,410	2.97	195,088
2007	1,396,254.62	1,239,419	712,259	809,658	2.97	272,612
2008	174,973.48	153,134	88,002	102,719	2.97	34,586
2009	1,182,471.28	1,017,981	585,005	703,889	2.97	237,000
2010	1,359,798.11	1,148,437	659,974	822,206	2.97	276,837
2011	824,537.80	680,845	391,262	507,484	2.97	170,870
2012	448,945.33	360,186	206,989	282,362	2.98	94,752
2013	1,286,268.51	997,574	573,278	828,755	2.98	278,106
2014	3,467,705.31	2,577,672	1,481,315	2,298,483	2.98	771,303
2015	286,405.17	201,432	115,757	196,424	2.98	65,914
2016	3,191,739.45	2,083,640	1,197,409	2,281,587	2.98	765,633
2017	3,477,262.36	2,039,060	1,171,790	2,618,426	2.98	878,666
2018	873,402.50	430,670	247,494	704,515	2.99	235,624
2019	1,169,000.00	423,790	243,540	1,030,670	2.99	344,706
2020	3,471,000.00	542,046	311,499	3,471,891	2.99	1,161,168
	124,512,848.87	115,042,556	66,111,716	69,607,289		23,589,730

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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.. -11						
1974	40,902,806.87	42,197,180	25,190,487	20,211,629	2.93	6,898,167
1977	5,927.50	6,093	3,637	2,942	2.93	1,004
1978	88,812.66	91,178	54,431	44,151	2.93	15,069
1979	7,149.06	7,329	4,375	3,560	2.93	1,215
1980	96,369.43	98,654	58,894	48,077	2.93	16,409
1981	11,543.06	11,799	7,044	5,769	2.93	1,969
1982	328,616.70	335,354	200,197	164,568	2.93	56,167
1983	347,504.90	353,912	211,275	174,455	2.94	59,338
1984	7,950.09	8,082	4,825	4,000	2.94	1,361
1985	24,526.14	24,885	14,856	12,368	2.94	4,207
1986	3,148,310.24	3,187,936	1,903,105	1,591,519	2.94	541,333
1987	443,545.48	448,153	267,534	224,801	2.94	76,463
1988	396,725.22	399,931	238,747	201,618	2.94	68,578
1989	88,100.95	88,595	52,889	44,903	2.94	15,273
1990	24,848,258.97	24,921,877	14,877,634	12,703,933	2.94	4,321,066
1991	159,924.32	159,956	95,489	82,027	2.94	27,900
1992	921,762.85	918,825	548,512	474,645	2.95	160,897
1993	488,229.15	485,102	289,592	252,343	2.95	85,540
1994	1,231,261.74	1,219,124	727,782	638,919	2.95	216,583
1995	321,595.92	317,248	189,388	167,584	2.95	56,808
1996	692,907.55	680,770	406,400	362,728	2.95	122,959
1997	762,000.31	745,371	444,965	400,856	2.95	135,883
1998	1,152,605.72	1,121,605	669,566	609,827	2.96	206,023
1999	125,278.87	121,271	72,395	66,664	2.96	22,522
2000	510,522.22	491,396	293,349	273,331	2.96	92,342
2001	2,691,204.53	2,574,042	1,536,628	1,450,609	2.96	490,071
2002	4,117,032.67	3,910,697	2,334,572	2,235,334	2.96	755,180
2003	750,472.63	707,413	422,305	410,720	2.96	138,757
2004	523,356.39	489,168	292,019	288,907	2.96	97,604
2005	1,015,013.88	938,997	560,554	566,112	2.97	190,610
2006	12,200,128.73	11,165,091	6,665,234	6,876,909	2.97	2,315,458
2007	2,093,402.17	1,892,356	1,129,681	1,193,995	2.97	402,019
2008	1,223,223.22	1,090,187	650,810	706,968	2.97	238,036
2009	359,485.95	315,157	188,140	210,890	2.97	71,007
2010	35,891,409.03	30,868,812	18,427,781	21,411,683	2.97	7,209,321
2011	494,959.24	416,202	248,460	300,944	2.97	101,328
2012	415,568.58	339,526	202,687	258,594	2.98	86,777
2013	724,904.49	572,520	341,778	462,866	2.98	155,324
2014	7,841,584.35	5,935,888	3,543,552	5,160,606	2.98	1,731,747

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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.. -11						
2015	4,780,843.89	3,424,119	2,044,099	3,262,637	2.98	1,094,845
2016	625,615.00	415,910	248,286	446,146	2.98	149,713
2017	159,261.53	95,104	56,774	120,006	2.98	40,270
2018	20,571,548.62	10,329,834	6,166,610	16,667,809	2.99	5,574,518
2019	742,000.00	273,928	163,527	660,093	2.99	220,767
2020	196,000.00	31,170	18,608	198,952	2.99	66,539
	174,529,250.82	154,227,747	92,069,472	101,657,997		34,334,967

JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -11						
1975	36,069,378.30	37,168,759	20,902,713	19,134,297	2.93	6,530,477
1977	18,692.32	19,215	10,806	9,942	2.93	3,393
1978	88,315.70	90,667	50,989	47,042	2.93	16,055
1979	3,212.08	3,293	1,852	1,714	2.93	585
1980	105,457.28	107,958	60,713	56,345	2.93	19,230
1981	11,544.02	11,800	6,636	6,178	2.93	2,109
1982	414,223.78	422,716	237,724	222,064	2.93	75,790
1983	49,307.90	50,217	28,241	26,491	2.94	9,011
1984	10,539.16	10,714	6,025	5,673	2.94	1,930
1985	456,660.07	463,346	260,573	246,319	2.94	83,782
1986	33,495,202.54	33,916,787	19,073,891	18,105,784	2.94	6,158,430
1987	382,137.74	386,108	217,137	207,036	2.94	70,420
1988	166,058.47	167,400	94,141	90,184	2.94	30,675
1989	209,063.99	210,236	118,231	113,830	2.94	38,718
1990	227,513.96	228,188	128,327	124,214	2.94	42,250
1991	377,892.90	377,968	212,559	206,902	2.94	70,375
1992	820,494.32	817,880	459,954	450,795	2.95	152,812
1993	2,094,815.69	2,081,397	1,170,522	1,154,724	2.95	391,432
1994	410,601.54	406,554	228,635	227,133	2.95	76,994
1995	479,751.53	473,265	266,152	266,373	2.95	90,296
1996	301,255.70	295,979	166,451	167,943	2.95	56,930
1997	1,045,392.00	1,022,578	575,070	585,315	2.95	198,412
1998	206,413.50	200,862	112,959	116,160	2.96	39,243
1999	320,339.72	310,092	174,387	181,190	2.96	61,213
2000	246,866.20	237,618	133,630	140,391	2.96	47,429

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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 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -11						
2001	4,569,017.46	4,370,104	2,457,629	2,613,980	2.96	883,101
2002	189,108.61	179,631	101,020	108,891	2.96	36,788
2003	1,006,720.79	948,958	533,669	583,792	2.96	197,227
2004	693,593.10	648,284	364,578	405,311	2.96	136,929
2005	16,354,666.38	15,129,821	8,508,606	9,645,074	2.97	3,247,500
2006	4,669,020.24	4,272,909	2,402,969	2,779,643	2.97	935,907
2007	1,024,496.45	926,106	520,817	616,374	2.97	207,533
2008	1,517,885.11	1,352,802	760,780	924,073	2.97	311,136
2009	27,643,505.03	24,234,760	13,628,979	17,055,312	2.97	5,742,529
2010	763,494.41	656,652	369,283	478,195	2.97	161,008
2011	648,523.86	545,331	306,680	413,182	2.97	139,119
2012	230,072.74	187,973	105,711	149,670	2.98	50,225
2013	4,633,919.36	3,659,810	2,058,179	3,085,472	2.98	1,035,393
2015	4,739,683.30	3,394,639	1,909,054	3,351,995	2.98	1,124,831
2016	117,169.44	77,894	43,805	86,253	2.98	28,944
2017	21,853,893.30	13,050,223	7,339,095	16,918,726	2.98	5,677,425
2018	1,361,596.40	683,714	384,502	1,126,870	2.99	376,880
2019	1,355,000.00	500,232	281,317	1,222,733	2.99	408,941
2020	324,000.00	51,526	28,977	330,663	2.99	110,590
	171,706,496.39	154,352,966	86,803,968	103,790,243		35,079,997

JIM BRIDGER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1976	36,797,229.58	37,873,865	16,497,745	24,347,180	2.93	8,309,618
1977	3,416.24	3,512	1,530	2,262	2.93	772
1978	52,836.54	54,243	23,628	35,020	2.93	11,952
1979	35,757.93	36,659	15,969	23,723	2.93	8,097
1980	124,456.54	127,407	55,498	82,649	2.93	28,208
1981	11,628.52	11,886	5,178	7,730	2.93	2,638
1982	365,841.28	373,341	162,626	243,458	2.93	83,091
1984	9,347.72	9,503	4,139	6,236	2.94	2,121
1985	33,089.62	33,574	14,625	22,105	2.94	7,519
1986	131,409.21	133,063	57,962	87,902	2.94	29,899
1987	382,398.38	386,371	168,302	256,160	2.94	87,129
1988	24,525,813.23	24,723,977	10,769,692	16,453,961	2.94	5,596,585

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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.. -11						
1989	82,662.73	83,126	36,209	55,546	2.94	18,893
1990	299,355.14	300,242	130,785	201,500	2.94	68,537
1991	819,823.05	819,986	357,184	552,820	2.94	188,034
1992	1,237,655.62	1,233,712	537,401	836,396	2.95	283,524
1993	609,933.75	606,027	263,984	413,043	2.95	140,015
1994	1,748,184.46	1,730,951	753,997	1,186,488	2.95	402,199
1995	192,377.93	189,777	82,666	130,873	2.95	44,364
1996	1,022,196.57	1,004,291	437,466	697,172	2.95	236,329
1997	383,139.60	374,778	163,252	262,033	2.95	88,825
1998	634,515.60	617,449	268,959	435,353	2.96	147,079
1999	1,867,461.02	1,807,719	787,437	1,285,445	2.96	434,272
2000	178,460.40	171,775	74,825	123,266	2.96	41,644
2001	990,287.69	947,175	412,587	686,633	2.96	231,971
2002	177,432.63	168,540	73,416	123,535	2.96	41,735
2003	14,003,496.26	13,200,019	5,749,890	9,793,991	2.96	3,308,781
2004	1,244,147.42	1,162,874	506,545	874,459	2.96	295,425
2005	1,586,123.65	1,467,335	639,167	1,121,430	2.97	377,586
2006	109,106.33	99,850	43,494	77,614	2.97	26,133
2007	9,810,172.22	8,868,021	3,862,884	7,026,407	2.97	2,365,794
2008	2,297,846.92	2,047,936	892,075	1,658,535	2.97	558,429
2009	336,577.71	295,074	128,533	245,068	2.97	82,514
2010	100,226.92	86,201	37,549	73,703	2.97	24,816
2011	27,799,741.21	23,376,260	10,182,631	20,675,082	2.97	6,961,307
2012	316,254.74	258,385	112,552	238,491	2.98	80,031
2013	403,214.38	318,454	138,718	308,850	2.98	103,641
2015	124,163,208.78	88,927,726	38,736,657	99,084,504	2.98	33,249,834
2016	185,623.72	123,403	53,754	152,288	2.98	51,103
2018	391,191.38	196,434	85,566	348,656	2.99	116,607
2019	13,794,000.00	5,092,399	2,218,234	13,093,106	2.99	4,378,965
2020	93,000.00	14,790	6,442	96,788	2.99	32,371
	269,350,642.62	219,358,110	95,551,751	203,427,462		68,548,387

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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.. -11						
1979	77,546,854.13	79,500,725	36,141,947	49,935,061	2.93	17,042,683
1981	79,741.99	81,508	37,054	51,459	2.93	17,563
1982	182,816.75	186,565	84,815	118,112	2.93	40,311
1983	32,095.09	32,687	14,860	20,766	2.94	7,063
1984	26,249.67	26,686	12,132	17,005	2.94	5,784
1985	142,775.61	144,866	65,858	92,623	2.94	31,504
1986	84,614.43	85,679	38,951	54,971	2.94	18,698
1987	358,629.00	362,355	164,731	233,347	2.94	79,370
1988	241,068.80	243,017	110,478	157,108	2.94	53,438
1989	29,069.49	29,232	13,289	18,978	2.94	6,455
1990	562,582.98	564,250	256,515	367,953	2.94	125,154
1991	2,720,279.30	2,720,820	1,236,916	1,782,594	2.94	606,324
1992	776,170.78	773,697	351,732	509,818	2.95	172,820
1993	5,640,300.11	5,604,170	2,547,720	3,713,013	2.95	1,258,648
1994	1,068,362.34	1,057,831	480,902	704,980	2.95	238,976
1995	941,611.08	928,880	422,280	622,909	2.95	211,156
1996	587,609.61	577,317	262,455	389,792	2.95	132,133
1997	665,356.53	650,836	295,878	442,668	2.95	150,057
1998	648,702.31	631,255	286,976	433,084	2.96	146,312
1999	266,151.75	257,637	117,125	178,304	2.96	60,238
2000	1,941,641.79	1,868,901	849,624	1,305,598	2.96	441,080
2001	885,240.58	846,701	384,920	597,697	2.96	201,925
2002	190,830.30	181,266	82,406	129,416	2.96	43,722
2003	435,267.22	410,293	186,524	296,623	2.96	100,210
2004	11,078,781.69	10,355,066	4,707,533	7,589,915	2.96	2,564,160
2005	304,572.92	281,763	128,093	209,983	2.97	70,701
2006	881,480.60	806,697	366,734	611,710	2.97	205,963
2007	847,422.20	766,037	348,249	592,389	2.97	199,458
2008	24,250,549.78	21,613,089	9,825,560	17,092,550	2.97	5,755,067
2009	455,256.64	399,119	181,444	323,891	2.97	109,054
2010	18,241.97	15,689	7,132	13,116	2.97	4,416
2011	147,302.69	123,864	56,310	107,196	2.97	36,093
2012	12,404,117.89	10,134,357	4,607,196	9,161,375	2.98	3,074,287
2013	428,320.42	338,282	153,787	321,649	2.98	107,936
2014	66,919.78	50,657	23,029	51,252	2.98	17,199
2015	4,726,918.20	3,385,496	1,539,086	3,707,794	2.98	1,244,226
2016	135,201,186.20	89,881,911	40,861,354	109,211,962	2.98	36,648,309
2017	100,194.88	59,832	27,200	84,016	2.98	28,193

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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.. -11						
2018	652,112.41	327,453	148,864	574,981	2.99	192,301
2019	2,432,000.00	897,833	408,165	2,291,355	2.99	766,339
2020	18,495,000.00	2,941,254	1,337,128	19,192,322	2.99	6,418,837
	308,544,399.91	240,145,573	109,172,950	233,311,334		78,634,163

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1976	6,763,600.40	6,961,494	3,534,568	3,973,028	2.93	1,355,982
1977	21,796.98	22,407	11,377	12,818	2.93	4,375
1978	58,045.50	59,591	30,256	34,174	2.93	11,663
1979	71,823.48	73,633	37,386	42,338	2.93	14,450
1980	22,590.01	23,126	11,742	13,333	2.93	4,551
1981	94,941.53	97,044	49,272	56,113	2.93	19,151
1982	253,853.81	259,058	131,532	150,246	2.93	51,278
1983	20,529.24	20,908	10,616	12,172	2.94	4,140
1984	93,169.84	94,717	48,091	55,328	2.94	18,819
1985	2,863.90	2,906	1,475	1,703	2.94	579
1986	4,895,304.02	4,956,918	2,516,782	2,917,005	2.94	992,179
1987	8,037,303.52	8,120,800	4,123,184	4,798,223	2.94	1,632,049
1988	4,063,654.43	4,096,488	2,079,915	2,430,741	2.94	826,783
1989	447,134.45	449,640	228,296	268,023	2.94	91,164
1990	8,697,664.07	8,723,433	4,429,160	5,225,247	2.94	1,777,295
1991	6,402,309.01	6,403,582	3,251,299	3,855,264	2.94	1,311,314
1992	505,028.62	503,419	255,602	304,980	2.95	103,383
1993	705,674.93	701,155	355,998	427,301	2.95	144,848
1994	671,708.87	665,087	337,685	407,911	2.95	138,275
1995	258,405.61	254,912	129,427	157,403	2.95	53,357
1996	845,301.98	830,495	421,668	516,617	2.95	175,124
1997	475,923.90	465,538	236,368	291,907	2.95	98,952
1998	746,668.69	726,586	368,910	459,892	2.96	155,369
1999	684,769.46	662,863	336,556	423,538	2.96	143,087
2001	2,008,988.20	1,921,526	975,619	1,254,358	2.96	423,770
2002	815,363.96	774,500	393,238	511,816	2.96	172,911
2003	6,180,173.06	5,825,574	2,957,826	3,902,166	2.96	1,318,299
2004	1,258,691.53	1,176,468	597,330	799,818	2.96	270,209

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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.. -11						
2005	2,035,950.36	1,883,473	956,298	1,303,607	2.97	438,925
2006	1,147,148.17	1,049,826	533,030	740,305	2.97	249,261
2007	2,158,212.47	1,950,942	990,554	1,405,062	2.97	473,085
2008	2,528,139.63	2,253,182	1,144,011	1,662,224	2.97	559,671
2009	5,344,420.45	4,685,395	2,378,922	3,553,385	2.97	1,196,426
2010	4,585,687.38	3,943,972	2,002,478	3,087,635	2.97	1,039,608
2011	1,118,779.04	940,759	477,653	764,192	2.97	257,304
2012	1,419,521.65	1,159,771	588,852	986,817	2.98	331,147
2013	2,789,607.52	2,203,196	1,118,632	1,977,833	2.98	663,702
2014	1,410,775.77	1,067,923	542,218	1,023,743	2.98	343,538
2015	1,811,786.06	1,297,631	658,848	1,352,235	2.98	453,770
2016	1,463,068.13	972,649	493,844	1,130,161	2.98	379,249
2017	2,405,364.40	1,436,382	729,296	1,940,658	2.98	651,228
2018	5,744,646.54	2,884,627	1,464,615	4,911,942	2.99	1,642,790
2019	4,625,000.00	1,707,434	866,918	4,266,832	2.99	1,427,034
2020	4,012,000.00	638,027	323,946	4,129,374	2.99	1,381,062
	99,703,390.57	84,949,057	43,131,296	67,539,468		22,801,156
	1,148,347,029.18	968,076,009	492,841,152	779,333,793		262,988,400
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 22.90

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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.. -9						
1984	4,987,648.42	4,971,930	2,789,046	2,647,491	2.91	909,791
1986	10,621,751.97	10,544,862	5,915,228	5,662,481	2.92	1,939,206
1988	82,981.93	82,028	46,014	44,436	2.92	15,218
1989	94,128.60	92,829	52,073	50,527	2.92	17,304
1990	39,279.10	38,624	21,666	21,148	2.93	7,218
1992	159,951.21	156,403	87,736	86,611	2.93	29,560
1993	1,054,388.89	1,027,805	576,556	572,728	2.93	195,470
1994	75,579.97	73,426	41,189	41,193	2.93	14,059
1995	1,234,299.16	1,194,245	669,922	675,464	2.94	229,750
1996	1,311,906.54	1,264,329	709,236	720,742	2.94	245,150
1997	496,038.15	476,011	267,022	273,659	2.94	93,081
1998	16,353.19	15,619	8,762	9,063	2.94	3,083
1999	291,748.89	277,251	155,526	162,480	2.94	55,265
2000	97,904.20	92,471	51,872	54,843	2.95	18,591
2001	245,339.42	230,297	129,187	138,233	2.95	46,859
2002	2,439.26	2,274	1,276	1,383	2.95	469
2003	219,401.14	203,024	113,888	125,259	2.95	42,461
2004	1,076,831.52	988,083	554,273	619,473	2.95	209,991
2005	1,117,950.93	1,015,468	569,635	648,931	2.96	219,233
2006	1,306,448.44	1,174,026	658,580	765,449	2.96	258,598
2007	1,149,016.87	1,020,153	572,263	680,165	2.96	229,785
2008	479,169.55	419,502	235,323	286,972	2.96	96,950
2009	1,738,189.89	1,497,456	840,010	1,054,617	2.96	356,290
2010	48,714.08	41,133	23,074	30,024	2.97	10,109
2011	3,238,723.67	2,673,604	1,499,780	2,030,428	2.97	683,646
2012	286,981.47	230,522	129,313	183,497	2.97	61,784
2013	1,669,916.58	1,297,390	727,782	1,092,427	2.97	367,821
2014	3,025,728.74	2,250,256	1,262,300	2,035,744	2.98	683,136
2015	13,562.17	9,545	5,354	9,428	2.98	3,164
2016	848,822.13	554,630	311,124	614,092	2.98	206,071
2017	1,078,577.42	633,322	355,267	820,382	2.98	275,296
2018	150,171.79	74,213	41,630	122,057	2.99	40,822
2019	476,000.00	172,561	96,800	422,040	2.99	141,151
2020	1,026,000.00	160,225	89,880	1,028,460	2.99	343,967
	39,761,945.29	34,955,517	19,608,589	23,731,931		8,050,349

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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.. -11						
1974	6,852,358.82	7,053,990	4,307,180	3,298,938	2.89	1,141,501
1979	58,032.12	59,380	36,258	28,158	2.90	9,710
1981	316,625.31	322,983	197,214	154,240	2.91	53,003
1982	38,811.76	39,531	24,138	18,943	2.91	6,510
1983	151,723.85	154,285	94,207	74,207	2.91	25,501
1984	18,135.96	18,411	11,242	8,889	2.91	3,055
1985	60,095.40	60,874	37,170	29,536	2.92	10,115
1986	420,811.49	425,431	259,769	207,332	2.92	71,004
1987	1,071.64	1,081	660	529	2.92	181
1990	3,049,975.19	3,054,170	1,864,882	1,520,590	2.93	518,973
1991	33,167.08	33,123	20,225	16,590	2.93	5,662
1992	21,076.87	20,987	12,815	10,581	2.93	3,611
1994	34,291.64	33,925	20,715	17,349	2.93	5,921
1995	43,755.34	43,112	26,324	22,244	2.94	7,566
1996	412,280.92	404,620	247,062	210,570	2.94	71,622
1998	5,452,457.44	5,303,325	3,238,221	2,814,007	2.94	957,145
1999	16,339.84	15,813	9,655	8,482	2.94	2,885
2000	89,862.79	86,433	52,776	46,972	2.95	15,923
2002	96,437.03	91,565	55,910	51,135	2.95	17,334
2003	92,273.01	86,952	53,093	49,330	2.95	16,722
2004	1,766.14	1,650	1,007	953	2.95	323
2006	2,428,497.50	2,222,387	1,356,994	1,338,638	2.96	452,243
2009	44,771.09	39,278	23,983	25,713	2.96	8,687
2010	18,066,281.10	15,534,700	9,485,518	10,568,054	2.97	3,558,267
2013	39,655.57	31,374	19,157	24,861	2.97	8,371
2014	6,917,059.62	5,238,656	3,198,734	4,479,203	2.98	1,503,088
2018	1,368,894.61	688,899	420,643	1,098,830	2.99	367,502
	46,126,509.13	41,066,935	25,075,551	26,124,875		8,842,425

JIM BRIDGER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1975	7,520,054.73	7,733,236	4,285,285	4,061,976	2.89	1,405,528
1979	64,383.86	65,880	36,507	34,959	2.90	12,055
1980	8,701.24	8,891	4,927	4,732	2.90	1,632
1981	316,626.27	322,984	178,978	172,477	2.91	59,270

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ACCOUNT 314 TURBOGENERATOR UNITS

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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 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -11						
1982	36,713.16	37,393	20,721	20,031	2.91	6,884
1983	79,591.21	80,935	44,849	43,497	2.91	14,947
1984	20,702.32	21,016	11,646	11,334	2.91	3,895
1985	29,458.97	29,841	16,536	16,163	2.92	5,535
1986	3,755.16	3,796	2,104	2,065	2.92	707
1987	9,758.74	9,845	5,455	5,377	2.92	1,841
1990	62,553.30	62,639	34,711	34,723	2.93	11,851
1991	75,077.28	74,976	41,547	41,789	2.93	14,262
1992	17,909.31	17,833	9,882	9,997	2.93	3,412
1993	47,838.70	47,488	26,315	26,786	2.93	9,142
1994	100,389.09	99,317	55,035	56,397	2.93	19,248
1995	46,579.68	45,895	25,432	26,271	2.94	8,936
1996	6,372.93	6,255	3,466	3,608	2.94	1,227
1997	2,688,257.50	2,627,054	1,455,752	1,528,214	2.94	519,801
1999	16,339.84	15,813	8,763	9,375	2.94	3,189
2001	72,346.96	69,157	38,323	41,983	2.95	14,232
2003	8,914.78	8,401	4,655	5,240	2.95	1,776
2005	8,124,600.05	7,515,225	4,164,477	4,853,830	2.96	1,639,807
2006	1,721,609.80	1,575,494	873,042	1,037,945	2.96	350,657
2008	123,422.60	110,036	60,975	76,024	2.96	25,684
2009	4,513,902.34	3,960,095	2,194,442	2,815,990	2.96	951,348
2012	8,649.51	7,075	3,921	5,680	2.97	1,912
2013	32,169,861.49	25,451,981	14,103,926	21,604,620	2.97	7,274,283
2014	134,180.67	101,622	56,313	92,628	2.98	31,083
2016	315,066.94	209,646	116,173	233,551	2.98	78,373
2017	487,564.15	291,542	161,555	379,642	2.98	127,397
2018	24,705.66	12,433	6,890	20,534	2.99	6,868
	58,855,888.24	50,623,794	28,052,600	37,277,436		12,606,782

JIM BRIDGER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1976	8,195,207.72	8,418,614	3,989,845	5,106,835	2.89	1,767,071
1979	63,641.34	65,120	30,862	39,779	2.90	13,717
1981	270,405.49	275,835	130,727	169,423	2.91	58,221
1982	17,290.58	17,611	8,346	10,846	2.91	3,727

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ACCOUNT 314 TURBOGENERATOR UNITS

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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 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -11						
1984	18,136.92	18,412	8,726	11,406	2.91	3,920
1985	29,106.02	29,483	13,973	18,335	2.92	6,279
1986	3,202.02	3,237	1,534	2,020	2.92	692
1987	9,103.93	9,185	4,353	5,752	2.92	1,970
1988	2,925,245.53	2,944,692	1,395,582	1,851,441	2.92	634,055
1990	219,011.57	219,313	103,939	139,164	2.93	47,496
1991	42,504.23	42,447	20,117	27,063	2.93	9,237
1992	24,473.46	24,370	11,550	15,616	2.93	5,330
1994	34,291.65	33,925	16,078	21,986	2.93	7,504
1995	102,524.50	101,018	47,876	65,927	2.94	22,424
1996	5,867,592.93	5,758,559	2,729,162	3,783,866	2.94	1,287,029
1998	28,049.27	27,282	12,930	18,205	2.94	6,192
1999	75,458.05	73,024	34,608	49,150	2.94	16,718
2000	13,294.63	12,787	6,060	8,697	2.95	2,948
2001	19,916.07	19,038	9,023	13,084	2.95	4,435
2003	3,839,641.61	3,618,227	1,714,791	2,547,211	2.95	863,461
2004	346,950.98	324,198	153,648	231,468	2.95	78,464
2007	4,643,931.86	4,198,762	1,989,925	3,164,839	2.96	1,069,202
2008	112,185.85	100,018	47,402	77,125	2.96	26,056
2011	6,488,266.48	5,454,416	2,585,019	4,616,957	2.97	1,554,531
2015	9,555,764.74	6,848,450	3,245,695	7,361,204	2.98	2,470,203
2018	47,560.98	23,935	11,344	41,449	2.99	13,863
2019	328,000.00	121,089	57,388	306,692	2.99	102,573
	43,320,758.41	38,783,047	18,380,502	29,705,540		10,077,318

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1979	10,834,075.42	11,085,765	5,690,115	6,335,709	2.90	2,184,727
1982	119,992.01	122,215	62,731	70,460	2.91	24,213
1983	16,038.10	16,309	8,371	9,431	2.91	3,241
1984	45,709.83	46,402	23,817	26,921	2.91	9,251
1985	36,013.65	36,480	18,724	21,251	2.92	7,278
1986	114,141.41	115,394	59,230	67,467	2.92	23,105
1987	1,070.67	1,080	554	634	2.92	217
1988	1,179.10	1,187	609	700	2.92	240

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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.. -11						
1990	901,021.97	902,261	463,114	537,021	2.93	183,284
1991	2,827,256.46	2,823,456	1,449,227	1,689,028	2.93	576,460
1992	31,035.14	30,904	15,862	18,587	2.93	6,344
1993	8,773.42	8,709	4,470	5,268	2.93	1,798
1994	28,753.77	28,447	14,601	17,315	2.93	5,910
1995	42,717.59	42,090	21,604	25,813	2.94	8,780
1996	338,809.45	332,514	170,673	205,405	2.94	69,866
1997	400,032.10	390,925	200,654	243,381	2.94	82,783
1998	22,639.14	22,020	11,302	13,827	2.94	4,703
1999	1,849,864.96	1,790,193	918,872	1,134,478	2.94	385,877
2000	4,620,814.06	4,444,471	2,281,264	2,847,840	2.95	965,369
2001	322,325.85	308,114	158,149	199,633	2.95	67,672
2003	28,812.68	27,151	13,936	18,046	2.95	6,117
2004	9,282,058.12	8,673,343	4,451,864	5,851,220	2.95	1,983,464
2005	65,562.49	60,645	31,128	41,646	2.96	14,070
2006	123,810.48	113,302	58,156	79,274	2.96	26,782
2007	63,544.99	57,454	29,490	41,045	2.96	13,867
2008	7,517,077.68	6,701,782	3,439,899	4,904,057	2.96	1,656,776
2009	95,684.38	83,945	43,087	63,122	2.96	21,325
2010	56,362.20	48,464	24,876	37,686	2.97	12,689
2011	57,757.86	48,555	24,922	39,189	2.97	13,195
2012	999,740.09	817,791	419,757	689,955	2.97	232,308
2015	173,961.49	124,675	63,993	129,104	2.98	43,323
2016	3,305,210.69	2,199,289	1,128,854	2,539,930	2.98	852,326
2018	213,208.31	107,297	55,074	181,588	2.99	60,732
2020	2,049,000.00	325,852	167,254	2,107,136	2.99	704,728
	46,594,055.56	41,938,481	21,526,235	30,193,167		10,252,820

JIM BRIDGER COMMON

INTERIM SURVIVOR CURVE.. IOWA 50-S0

PROBABLE RETIREMENT YEAR.. 12-2023

NET SALVAGE PERCENT.. -11

1975	820,299.67	843,554	424,679	485,853	2.89	168,115
1976	260,829.28	267,940	134,892	154,629	2.89	53,505
1978	123.44	126	63	74	2.90	26
1983	5,478.51	5,571	2,805	3,276	2.91	1,126
1985	17,547.31	17,775	8,949	10,529	2.92	3,606

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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.. -11						
1987	37,089.70	37,419	18,838	22,331	2.92	7,648
1988	272,112.82	273,922	137,903	164,142	2.92	56,213
1989	461,734.83	463,713	233,452	279,074	2.92	95,573
1990	129,218.20	129,396	65,143	78,289	2.93	26,720
1991	16,007.24	15,986	8,048	9,720	2.93	3,317
1993	31,812.43	31,579	15,898	19,414	2.93	6,626
1994	694,323.04	686,908	345,817	424,881	2.93	145,011
1995	111,762.30	110,120	55,439	68,617	2.94	23,339
1997	81,350.73	79,499	40,023	50,276	2.94	17,101
2001	278,388.18	266,114	133,973	175,038	2.95	59,335
2002	11,699.83	11,109	5,593	7,394	2.95	2,506
2003	10,555.33	9,947	5,008	6,709	2.95	2,274
2004	86,034.87	80,393	40,473	55,026	2.95	18,653
2005	63,996.75	59,197	29,802	41,234	2.96	13,930
2006	2,229,551.12	2,040,326	1,027,183	1,447,619	2.96	489,060
2007	293,966.01	265,786	133,807	192,495	2.96	65,032
2008	376,828.48	335,958	169,135	249,145	2.96	84,171
2012	88,869.44	72,696	36,598	62,047	2.97	20,891
2013	31,922.41	25,256	12,715	22,719	2.97	7,649
2014	334,391.43	253,252	127,497	243,677	2.98	81,771
2015	1,056,664.69	757,293	381,252	791,646	2.98	265,653
2016	392,122.95	260,919	131,357	303,899	2.98	101,980
2017	157,095.64	93,936	47,291	127,085	2.98	42,646
2018	622,384.46	313,216	157,686	533,161	2.99	178,315
2019	96,000.00	35,441	17,842	88,718	2.99	29,672
2020	992,000.00	157,757	79,421	1,021,699	2.99	341,705
	10,062,161.09	8,002,104	4,028,584	7,140,415		2,413,169
	244,721,317.72	215,369,878	116,672,061	154,173,364		52,242,863
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0						21.35

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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.. -9						
1984	5,374,109.27	5,402,981	3,195,841	2,661,938	2.98	893,268
1986	3,150,481.50	3,153,877	1,865,505	1,568,520	2.98	526,349
1987	96,252.77	96,133	56,862	48,053	2.98	16,125
1988	18,714.60	18,645	11,028	9,370	2.98	3,144
1989	12,871.03	12,790	7,565	6,464	2.98	2,169
1990	7,604.47	7,533	4,456	3,833	2.99	1,282
1992	15,768.92	15,524	9,182	8,006	2.99	2,678
1993	13,623.23	13,366	7,906	6,943	2.99	2,322
1995	2,599.54	2,531	1,497	1,336	2.99	447
1997	10,093.28	9,742	5,762	5,239	2.99	1,752
2000	640.15	608	360	338	2.99	113
2006	6,235.53	5,626	3,328	3,469	2.99	1,160
2007	8,134.91	7,248	4,287	4,580	2.99	1,532
2010	359.97	305	180	212	2.99	71
2011	43,980.49	36,407	21,535	26,404	2.99	8,831
2013	80,503.52	62,582	37,017	50,732	3.00	16,911
2014	163,778.02	121,906	72,107	106,411	3.00	35,470
2015	14,387.53	10,128	5,991	9,692	3.00	3,231
2016	96,570.58	63,045	37,291	67,971	3.00	22,657
2017	86,152.09	50,431	29,830	64,076	3.00	21,359
2018	168,409.36	83,256	49,246	134,321	3.00	44,774
2019	8,000.00	2,894	1,712	7,008	3.00	2,336
2020	48,000.00	7,474	4,421	47,899	3.00	15,966
	9,427,270.76	9,185,032	5,432,908	4,842,817		1,623,947

JIM BRIDGER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1974	9,259,262.41	9,632,851	6,171,989	4,105,793	2.97	1,382,422
1977	642.17	665	426	287	2.97	97
1978	6,043.59	6,252	4,006	2,703	2.98	907
1979	4,100.15	4,235	2,713	1,838	2.98	617
1990	5,906.70	5,958	3,817	2,739	2.99	916
1994	4,823.53	4,802	3,077	2,277	2.99	762
1995	4,708.48	4,669	2,992	2,235	2.99	747
1997	15,893.99	15,622	10,009	7,633	2.99	2,553

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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.. -11						
2005	31,270.20	29,051	18,614	16,096	2.99	5,383
2006	361,307.23	331,974	212,703	188,348	2.99	62,993
2007	44,514.86	40,392	25,880	23,531	2.99	7,870
2010	646,455.58	557,692	357,326	360,240	2.99	120,482
2011	52,859.62	44,560	28,551	30,124	2.99	10,075
2014	203,321.11	154,117	98,746	126,940	3.00	42,313
2018	147,940.96	74,479	47,720	116,494	3.00	38,831
2019	185,000.00	68,145	43,662	161,688	3.00	53,896
	10,974,050.58	10,975,464	7,032,232	5,148,965		1,730,864

JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -11						
1975	7,942,601.60	8,252,662	4,931,597	3,884,691	2.97	1,307,977
1977	641.18	664	397	315	2.97	106
1978	6,043.59	6,252	3,736	2,972	2.98	997
1979	4,100.15	4,235	2,531	2,020	2.98	678
1980	202.12	208	124	100	2.98	34
1982	5,455.64	5,607	3,351	2,705	2.98	908
1984	308.60	316	189	154	2.98	52
1989	14,570.97	14,745	8,811	7,363	2.98	2,471
1990	32,507.37	32,792	19,596	16,487	2.99	5,514
1994	4,823.53	4,802	2,870	2,485	2.99	831
1995	4,708.49	4,669	2,790	2,436	2.99	815
2005	318,234.74	295,652	176,675	176,566	2.99	59,052
2006	45,109.92	41,448	24,768	25,304	2.99	8,463
2007	9,805.03	8,897	5,317	5,567	2.99	1,862
2009	156,889.10	138,013	82,473	91,674	2.99	30,660
2010	27,144.10	23,417	13,993	16,137	2.99	5,397
2011	50,002.69	42,152	25,189	30,314	2.99	10,138
2013	57,977.53	45,897	27,427	36,928	3.00	12,309
2014	122,594.64	92,926	55,530	80,550	3.00	26,850
2017	222,533.68	132,656	79,272	167,740	3.00	55,913
2018	31,415.08	15,816	9,451	25,419	3.00	8,473
	9,057,669.75	9,163,826	5,476,087	4,577,927		1,539,500

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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.. -11						
1976	6,389,202.58	6,629,970	3,138,736	3,953,279	2.97	1,331,070
1977	641.18	664	314	397	2.97	134
1978	6,043.59	6,252	2,960	3,749	2.98	1,258
1979	4,100.15	4,235	2,005	2,546	2.98	854
1980	202.12	208	98	126	2.98	42
1990	5,906.69	5,958	2,821	3,736	2.99	1,249
1994	4,823.53	4,802	2,273	3,081	2.99	1,030
1995	4,708.50	4,669	2,210	3,016	2.99	1,009
2001	25,010.58	24,029	11,376	16,386	2.99	5,480
2003	37,672.34	35,654	16,879	24,937	2.99	8,340
2004	21,625.84	20,290	9,606	14,399	2.99	4,816
2005	23,665.08	21,986	10,409	15,860	2.99	5,304
2007	310,980.71	282,178	133,588	211,601	2.99	70,770
2008	82,789.68	74,043	35,053	56,843	2.99	19,011
2010	98,957.47	85,370	40,416	69,427	2.99	23,220
2011	580,028.60	488,958	231,481	412,351	2.99	137,910
2015	145,559.62	104,344	49,398	112,173	3.00	37,391
2016	17,150.74	11,402	5,398	13,639	3.00	4,546
2019	964,000.00	355,093	168,107	901,933	3.00	300,644
	8,723,069.00	8,160,105	3,863,127	5,819,480		1,954,078

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1979	15,369,784.33	15,875,953	8,344,805	8,715,655	2.98	2,924,716
1980	202.12	208	109	115	2.98	39
1982	5,455.64	5,607	2,947	3,109	2.98	1,043
1984	308.60	316	166	176	2.98	59
1990	5,906.69	5,958	3,132	3,425	2.99	1,145
1994	4,823.53	4,802	2,524	2,830	2.99	946
1995	29,801.08	29,551	15,533	17,546	2.99	5,868
2003	43,687.98	41,348	21,734	26,760	2.99	8,950
2004	226,468.52	212,476	111,683	139,697	2.99	46,721
2005	15,350.18	14,261	7,496	9,543	2.99	3,192
2007	32,127.49	29,152	15,323	20,338	2.99	6,802

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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.. -11						
2008	151,162.84	135,192	71,060	96,730	2.99	32,351
2009	79,829.51	70,225	36,912	51,699	2.99	17,291
2010	13,928.85	12,016	6,316	9,145	2.99	3,059
2012	488,921.76	400,510	210,518	332,185	3.00	110,728
2016	161,513.12	107,376	56,440	122,840	3.00	40,947
2020	417,000.00	66,126	34,758	428,112	3.00	142,704
	17,046,272.24	17,011,077	8,941,455	9,979,907		3,346,561

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1974	1,177,252.99	1,224,752	614,280	692,471	2.97	233,155
1975	519,829.99	540,123	270,901	306,110	2.97	103,067
1976	7,206,624.95	7,478,196	3,750,725	4,248,629	2.97	1,430,515
1977	587.75	609	305	347	2.97	117
1978	453.39	469	235	268	2.98	90
1979	866,550.37	895,088	448,936	512,935	2.98	172,126
1981	9,491.49	9,772	4,901	5,634	2.98	1,891
1982	27,727.37	28,496	14,292	16,485	2.98	5,532
1984	52,629.76	53,883	27,025	31,394	2.98	10,535
1986	8,829.43	9,001	4,514	5,286	2.98	1,774
1989	18,279.05	18,497	9,277	11,012	2.98	3,695
1994	2,411.78	2,401	1,204	1,473	2.99	493
1996	13,837.60	13,663	6,853	8,507	2.99	2,845
1999	26,074.80	25,364	12,721	16,222	2.99	5,425
2003	20,114.95	19,037	9,548	12,779	2.99	4,274
2004	13,277.55	12,457	6,248	8,490	2.99	2,839
2005	554,788.45	515,419	258,511	357,304	2.99	119,500
2006	204,199.90	187,622	94,103	132,559	2.99	44,334
2007	649,182.40	589,056	295,444	425,149	2.99	142,190
2008	505,074.99	451,713	226,559	334,074	2.99	111,730
2009	284,344.16	250,134	125,456	190,166	2.99	63,601
2010	160,931.57	138,834	69,633	109,001	2.99	36,455
2011	199,519.40	168,193	84,358	137,109	2.99	45,856
2012	28,528.87	23,370	11,721	19,946	3.00	6,649
2013	491,392.67	389,007	195,108	350,338	3.00	116,779

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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.. -11						
2014	147,067.20	111,476	55,911	107,333	3.00	35,778
2015	14,656.30	10,506	5,269	10,999	3.00	3,666
2017	2,584,429.86	1,540,616	772,703	2,096,014	3.00	698,671
2018	507,043.15	255,266	128,030	434,788	3.00	144,929
2019	513,000.00	188,965	94,776	474,654	3.00	158,218
2020	916,000.00	145,254	72,853	943,907	3.00	314,636
	17,724,132.14	15,297,239	7,672,403	12,001,384		4,021,365
	72,952,464.47	69,792,743	38,418,211	42,370,480		14,216,315
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0						19.49

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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.. -9						
1987	7,359.74	7,224	3,790	4,232	2.90	1,459
1988	18,302.48	17,926	9,404	10,546	2.90	3,637
1989	5,650.53	5,521	2,896	3,263	2.90	1,125
1990	41,270.06	40,227	21,103	23,881	2.90	8,235
1992	58,224.12	56,415	29,595	33,869	2.91	11,639
1993	3,333.17	3,220	1,689	1,944	2.91	668
1994	59,359.01	57,149	29,980	34,721	2.91	11,932
1995	410.19	393	206	241	2.91	83
1996	2,848.59	2,722	1,428	1,677	2.91	576
1997	46,353.59	44,088	23,129	27,397	2.92	9,383
2000	11,480.20	10,755	5,642	6,871	2.92	2,353
2012	712.39	569	298	478	2.94	163
2015	75,738.47	53,035	27,822	54,733	2.95	18,554
2016	55,840.53	36,254	19,019	41,847	2.96	14,138
2018	46,103.14	22,758	11,939	38,314	2.96	12,944
	432,986.21	358,256	187,941	284,014		96,889

JIM BRIDGER UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1974	259,401.17	264,451	172,101	115,835	2.88	40,220
1988	28,870.99	28,796	18,740	13,307	2.90	4,589
1996	9,169.75	8,923	5,807	4,371	2.91	1,502
	297,441.91	302,170	196,648	133,513		46,311

JIM BRIDGER UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 45-L0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. -11

1975	150,445.61	153,218	92,130	74,864	2.88	25,994
1988	28,870.03	28,795	17,315	14,731	2.90	5,080
1996	9,169.74	8,923	5,365	4,813	2.91	1,654
	188,485.38	190,936	114,810	94,408		32,728

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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.. -11						
1976	144,889.52	147,401	72,594	88,233	2.88	30,636
1988	28,869.08	28,794	14,181	17,864	2.90	6,160
1996	9,169.74	8,923	4,395	5,784	2.91	1,988
	182,928.34	185,118	91,169	111,881		38,784
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -11						
1979	1,144,725.79	1,160,011	609,530	661,115	2.89	228,760
1993	33,431.93	32,886	17,280	19,829	2.91	6,814
1996	9,169.75	8,923	4,689	5,490	2.91	1,887
	1,187,327.47	1,201,820	631,499	686,435		237,461
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -11						
1974	6,219.19	6,340	2,637	4,267	2.88	1,482
1975	6,185.40	6,299	2,620	4,246	2.88	1,474
1976	46,320.17	47,123	19,597	31,819	2.88	11,048
1986	216,174.84	216,525	90,045	149,909	2.90	51,693
1996	8,747.14	8,512	3,540	6,169	2.91	2,120
1997	118,058.50	114,350	47,554	83,491	2.92	28,593
2001	20,467.81	19,409	8,072	14,648	2.92	5,016
2007	63,737.49	57,200	23,787	46,961	2.93	16,028
2009	132,656.94	115,464	48,017	99,232	2.94	33,752
2010	339,961.97	290,343	120,743	256,615	2.94	87,284
2012	474,952.37	386,161	160,590	366,607	2.94	124,696
2013	72,307.00	56,795	23,619	56,642	2.95	19,201

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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 COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -11						
2015	96,990.84	69,163	28,762	78,897	2.95	26,745
2017	984,933.41	585,253	243,386	849,891	2.96	287,125
2018	581,103.80	292,113	121,479	523,546	2.96	176,874
	3,168,816.87	2,271,050	944,448	2,572,939		873,131
	5,457,986.18	4,509,350	2,166,515	3,883,190		1,325,304
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.9 24.28