

Exhibit No. SRM-5
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 WIJAM AND COMPANY GRC**

December 2019

PACIFICORP
Depreciation Rate Comparison - Plant Balances as of December 2020

Description Production Plant	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation		ALLOCATED	
			FILED PROPOSED	REVISED PROPOSED	FILED PROPOSED	REVISED PROPOSED	DIFFERENCE	WA
Steam Production - Colstrip	CAGW	237,901,547	8.07%	17.77%	19,195,361	42,276,365	23,081,004	5,192,850
Steam Production - Jim Bridger	JBG	1,452,064,880	12.21%	20.25%	177,322,188	294,001,005	116,678,817	26,250,831
Total Production Plant - Depreciable		1,689,966,427	11.63%	19.90%	196,517,549	336,277,370	139,759,821	31,443,680

Allocation Factor Table	
CAGW	22.4984%
JBG	22.4984%

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

