

**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 STEVEN R. MCDOUGAL

Depreciation Expense Comparison

April 2020

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

Description	AF	Total Company Depreciation			Total Difference
		Existing	Filed Proposed	Supplemental Proposed	
Production Plant					
Steam Production - Colstrip	CAGW	5,337,452	19,660,514	42,276,365	39,353,153
Steam Production - Jim Bridger	JBG	40,386,624	177,445,874	294,001,005	287,912,428
Total Production Plant - Depreciable		45,724,076	197,106,388	336,277,370	327,265,581

Total Company Depreciation			
Description	Change from Existing	Change from Filed	Change from Supplemental
Steam Production - Colstrip	14,323,062	22,615,851	2,414,240
Steam Production - Jim Bridger	137,059,250	116,555,131	34,298,047
Total Steam Plant - Depreciable	151,382,312	139,170,982	36,712,287
Total			39,353,153
			287,912,428
			327,265,581

Washington-allocated Depreciation			
Description	Change from Existing	Change from Filed	Change from Supplemental
Steam Production - Colstrip	3,222,455	5,088,198	543,165
Steam Production - Jim Bridger	30,836,096	26,223,004	7,716,501
Total Steam Plant - Depreciable	34,058,551	31,311,201	8,259,666
Total			8,853,818
			64,775,601
			73,629,418

Allocation Factor Table	
CAGW	WA
JBG	22.4984%
	22.4984%

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