

PacifiCorp
Washington Results of Operations - June 2017
Decommissioning & Remediation Report

Estimate of Removal in Excess of Salvage:

2012 Depreciation Study			
Plant	Terminal Removal	Interim Removal	Total Removal
Bridger Plant	56,360,000	24,530,628	80,890,628
Colstrip Units 3 & 4	5,920,000	7,567,607	13,487,607

Depreciation Expense Related to Removal:

Plant	2017 Removal Accrual	June 30, 2017 Balance - Note 1
Bridger Plant	(2,201,242)	(6,819,526)
Colstrip Units 3 & 4	(627,004)	1,065,620

D&R Expenditures:

Plant	2017 Amount	Description
Bridger Plant	42,670	Jim Bridger Landfill
	30,430	Jim Bridger Ponds
Colstrip Units 3 & 4	560,202	Colstrip Plant Ponds

Asset Retirement Obligation Updates - Note 2

Plant	Amount	Description
Bridger Plant	(5,402,084)	Ponds and Landfills
Colstrip Units 3 & 4	(2,153,669)	Ponds and Landfills

Note 1 Net accumulated removal included in accumulated depreciation as of 06/30/2017.

Note 2 Represents changes to asset retirement obligation cash flows in 2017.

Note 3 Amounts for accelerated depreciation as approved in Order 12 of Docket UE-152253 are not included in the above amounts, but are recorded in Account 254, Other regulatory liabilities, as ordered.