

**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 Production Net Salvage Analysis for Colstrip and Jim Bridger Assets

April 2020

PACIFICORP
WASHINGTON
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

ACCOUNT (1)	TERMINAL RETIREMENTS			NET SALVAGE			INTERIM RETIREMENTS			TOTAL NET SALVAGE			ESTIMATED NET SALVAGE (%) (13)
	RETIREMENTS (2)	MW (3)	MW (PACIFICORP SHARE) \$/ kW (4)	NET SALVAGE (5)	NET SALVAGE (6)	NET SALVAGE (7)	RETIREMENTS (8)	NET SALVAGE (9)	NET SALVAGE (10)	TOTAL NET SALVAGE (11)	TOTAL RETIREMENTS (12)		
STEAM PRODUCTION PLANT													
COLSTRIP GENERATING STATION													
311.00 COLSTRIP GENERATING STATION													
312.00 STRUCTURES AND IMPROVEMENTS	63,353,433			5,803,383	(9)	413,063	123,919	(30)	5,927,302	63,766,496		(9)	
314.00 BOILER PLANT EQUIPMENT	121,541,880			11,133,636	(9)	2,970,969	594,104	(20)	124,512,849	124,512,849		(9)	
315.00 TURBOGENERATOR UNITS	38,782,689			3,552,623	(9)	979,246	146,887	(15)	3,699,510	39,761,945		(9)	
316.00 ACCESSORY ELECTRIC EQUIPMENT	9,355,128			856,961	(9)	72,143	14,429	(20)	942,721	9,427,271		(9)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	419,167			38,397	(9)	13,819	691	(5)	89,088	432,086		(9)	
TOTAL COLSTRIP GENERATING STATION	233,452,307			21,385,000		4,449,240	880,119		22,265,119	237,901,547		(9)	
JIM BRIDGER GENERATING STATION													
JIM BRIDGER UNIT 1													
311.00 STRUCTURES AND IMPROVEMENTS	15,130,306			1,663,039	(11)	137,743	41,323	(30)	1,704,362	15,268,049		(11)	
312.00 BOILER PLANT EQUIPMENT	171,222,107			16,819,779	(11)	3,307,144	661,428	(20)	19,481,288	174,329,251		(11)	
314.00 TURBOGENERATOR UNITS	45,068,659			4,355,378	(11)	1,146,593	350,678	(15)	4,606,071	46,069,659		(11)	
315.00 ACCESSORY ELECTRIC EQUIPMENT	10,948,660			1,193,924	(11)	250,782	2,708	(20)	1,211,595	10,977,855		(11)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	281,1518			30,943	(11)	15,924	708	(5)	31,739	292,442		(11)	
TOTAL JIM BRIDGER UNIT 1	242,363,191			26,661,194	(11)	4,632,110	865,512		27,546,706	247,195,302		(11)	
JIM BRIDGER UNIT 2													
311.00 STRUCTURES AND IMPROVEMENTS	12,603,210			1,385,275	(11)	115,716	34,715	(30)	1,419,989	12,718,926		(11)	
312.00 BOILER PLANT EQUIPMENT	168,347,487			18,503,817	(11)	3,359,009	671,802	(20)	19,175,619	171,706,496		(11)	
314.00 TURBOGENERATOR UNITS	57,726,029			6,344,923	(11)	1,129,859	169,479	(15)	6,514,402	58,855,888		(11)	
315.00 ACCESSORY ELECTRIC EQUIPMENT	8,955,065			984,291	(11)	102,604	20,521	(20)	1,004,812	9,057,670		(11)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	178,695			19,641	(11)	9,791	490	(5)	20,131	188,485		(11)	
TOTAL JIM BRIDGER UNIT 2	247,810,487			27,237,947	(11)	4,716,979	897,006		28,134,953	252,527,466		(11)	
JIM BRIDGER UNIT 3													
311.00 STRUCTURES AND IMPROVEMENTS	13,952,459			1,533,576	(11)	114,149	34,245	(30)	1,567,821	14,066,608		(11)	
312.00 BOILER PLANT EQUIPMENT	265,386,006			29,169,750	(11)	3,964,636	792,927	(20)	29,962,678	269,350,643		(11)	
314.00 TURBOGENERATOR UNITS	42,276,384			4,646,782	(11)	1,044,395	196,698	(15)	4,803,441	43,320,786		(11)	
315.00 ACCESSORY ELECTRIC EQUIPMENT	6,078,155			947,071	(11)	81,634	16,363	(20)	963,445	6,169,445		(11)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	173,559			19,977	(11)	9,369	468	(5)	18,328	192,328		(11)	
TOTAL JIM BRIDGER UNIT 3	330,429,643			36,319,006	(11)	5,214,163	1,000,622		37,319,629	335,644,006		(11)	
JIM BRIDGER UNIT 4													
311.00 STRUCTURES AND IMPROVEMENTS	39,620,769			4,354,894	(11)	334,672	100,402	(30)	4,455,296	39,955,441		(11)	
312.00 BOILER PLANT EQUIPMENT	303,907,706			33,403,841	(11)	4,636,684	927,339	(20)	34,331,180	308,544,400		(11)	
314.00 TURBOGENERATOR UNITS	45,423,436			4,992,891	(11)	1,170,619	175,593	(15)	5,168,284	46,594,056		(11)	
315.00 ACCESSORY ELECTRIC EQUIPMENT	16,880,542			1,855,415	(11)	165,730	33,146	(20)	1,888,561	17,046,272		(11)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,127,237			123,900	(11)	60,091	3,005	(5)	126,904	1,187,327		(11)	
TOTAL JIM BRIDGER UNIT 4	406,959,691			44,730,741	(11)	6,367,806	1,239,484		46,970,224	413,327,497		(11)	
JIM BRIDGER COMMON													
311.00 STRUCTURES AND IMPROVEMENTS	72,007,858			7,914,702	(11)	423,140	126,542	(30)	8,041,644	72,430,998		(11)	
312.00 BOILER PLANT EQUIPMENT	97,824,623			10,763,239	(11)	1,778,768	355,754	(20)	11,119,082	99,703,391		(11)	
314.00 TURBOGENERATOR UNITS	9,880,862			1,083,853	(11)	201,279	30,192	(15)	1,114,045	10,062,161		(11)	
315.00 ACCESSORY ELECTRIC EQUIPMENT	17,589,545			1,953,368	(11)	194,587	26,877	(20)	1,980,262	17,724,632		(11)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,089,283			329,488	(11)	15,887	3,038	(5)	329,488	3,089,283		(11)	
TOTAL JIM BRIDGER COMMON	208,475,161			22,055,112	(11)	2,614,337	545,633		22,578,745	203,089,998		(11)	
TOTAL JIM BRIDGER GENERATING STATION	1,428,238,373			156,984,000		23,545,395	4,566,257		161,550,257	1,451,783,769			
TOTAL STEAM PLANT	1,661,690,680			178,369,000		27,994,638	5,446,377		183,815,377	1,689,685,316			