

Attachment 3

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
WASHINGTON

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRAUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRAUAL RATE
STEAM PRODUCTION PLANT										
COLSTRIP GENERATING STATION										
311.00	12-2023	110-S0.5	(6)	10,698,497	16.76	12-2023	110-S0.5	(6)	10,698,497	16.76
312.00	12-2023	65-L0.5	(6)	22,323,005	17.93	12-2023	65-L0.5	(6)	22,323,005	17.93
314.00	12-2023	50-S0	(6)	7,645,330	19.23	12-2023	50-S0	(6)	7,645,330	19.23
315.00	12-2023	80-R2.5	(6)	1,529,115	16.22	12-2023	80-R2.5	(6)	1,529,115	16.22
316.00	12-2023	45-L0	(5)	90,418	20.88	12-2023	45-L0	(5)	90,418	20.88
TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77	42,276,365				17.77
JIM BRIDGER GENERATING STATION										
JIM BRIDGER UNIT 1										
311.00	12-2023	110-S0.5	(4)	1,946,966	12.75	12-2023	110-S0.5	(4)	1,946,966	12.75
312.00	12-2023	65-L0.5	(4)	30,204,512	17.31	12-2023	65-L0.5	(4)	30,204,512	17.31
314.00	12-2023	50-S0	(4)	7,748,510	16.80	12-2023	50-S0	(4)	7,748,510	16.80
315.00	12-2023	80-R2.5	(4)	1,472,558	13.42	12-2023	80-R2.5	(4)	1,472,558	13.42
316.00	12-2023	45-L0	(4)	38,481	12.94	12-2023	45-L0	(4)	38,481	12.94
TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75	41,411,027				16.75
JIM BRIDGER UNIT 2										
311.00	12-2023	110-S0.5	(4)	1,806,819	14.21	12-2023	110-S0.5	(4)	1,806,819	14.21
312.00	12-2023	65-L0.5	(4)	31,014,533	18.06	12-2023	65-L0.5	(4)	31,014,533	18.06
314.00	12-2023	50-S0	(4)	11,212,645	19.05	12-2023	50-S0	(4)	11,212,645	19.05
315.00	12-2023	80-R2.5	(4)	1,326,242	14.64	12-2023	80-R2.5	(4)	1,326,242	14.64
316.00	12-2023	45-L0	(4)	27,801	14.75	12-2023	45-L0	(4)	27,801	14.75
TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97	45,388,040				17.97
JIM BRIDGER UNIT 3										
311.00	12-2023	110-S0.5	(4)	2,702,639	19.21	12-2023	110-S0.5	(4)	2,702,639	19.21
312.00	12-2023	65-L0.5	(4)	62,191,700	23.09	12-2023	65-L0.5	(4)	62,191,700	23.09
314.00	12-2023	50-S0	(4)	9,047,797	20.89	12-2023	50-S0	(4)	9,047,797	20.89
315.00	12-2023	80-R2.5	(4)	1,748,950	20.05	12-2023	80-R2.5	(4)	1,748,950	20.05
316.00	12-2023	45-L0	(4)	34,066	18.62	12-2023	45-L0	(4)	34,066	18.62
TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56	75,725,152				22.56
JIM BRIDGER UNIT 4										
311.00	12-2023	110-S0.5	(4)	6,721,318	16.82	12-2023	110-S0.5	(4)	6,721,318	16.82
312.00	12-2023	65-L0.5	(4)	71,350,003	23.12	12-2023	65-L0.5	(4)	71,350,003	23.12
314.00	12-2023	50-S0	(4)	9,144,450	19.63	12-2023	50-S0	(4)	9,144,450	19.63
315.00	12-2023	80-R2.5	(4)	2,946,470	17.29	12-2023	80-R2.5	(4)	2,946,470	17.29
316.00	12-2023	45-L0	(4)	206,786	17.42	12-2023	45-L0	(4)	206,786	17.42
TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86	90,369,027				21.86
JIM BRIDGER COMMON										
310.20	12-2023	SQUARE	0	41,888	14.90	12-2023	SQUARE	0	41,888	14.90
311.00	12-2023	110-S0.5	(4)	14,043,949	19.39	12-2023	110-S0.5	(4)	14,043,949	19.39
312.00	12-2023	65-L0.5	(4)	20,445,628	20.51	12-2023	65-L0.5	(4)	20,445,628	20.51
314.00	12-2023	50-S0	(4)	2,175,049	21.62	12-2023	50-S0	(4)	2,175,049	21.62
315.00	12-2023	80-R2.5	(4)	3,605,867	20.34	12-2023	80-R2.5	(4)	3,605,867	20.34
316.00	12-2023	45-L0	(4)	795,378	25.10	12-2023	45-L0	(4)	795,378	25.10
TOTAL JIM BRIDGER COMMON				41,107,759	20.21	41,107,759				20.21
TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25	294,001,005				20.25
TOTAL STEAM PLANT				336,277,370	19.90	336,277,370				19.90
HYDRAULIC PRODUCTION PLANT										
ASHTON/ST. ANTHONY										
330.20	12-2027	SQUARE	0	37,668	11.48	12-2027	SQUARE	0	37,668	11.48
331.00	12-2027	125-R1	(1)	191,475	9.03	12-2027	125-R1	0	188,289	8.88
332.00	12-2027	125-R1.5	0	2,443,602	8.72	12-2027	125-R1.5	0	2,443,602	8.72
333.00	12-2027	95-S0	(1)	150,175	7.56	12-2027	95-S0	(1)	150,175	7.56
334.00	12-2027	70-L0	(1)	111,111	8.40	12-2027	70-L0	(1)	111,111	8.40
335.00	12-2027	75-R0.5	(1)	588	7.36	12-2027	75-R0.5	(1)	588	7.36
336.00	12-2027	100-S0.5	(1)	596	10.87	12-2027	100-S0.5	(1)	596	10.87
TOTAL ASHTON/ST. ANTHONY				2,935,215	8.68	2,932,029				8.67
BEAR RIVER										
330.20	12-2033	SQUARE	0	90	1.53	12-2033	SQUARE	0	90	1.53
331.00	12-2033	125-R1	(1)	295,078	4.37	12-2033	125-R1	(1)	296,584	4.39
332.00	12-2033	125-R1.5	(1)	2,051,334	4.77	12-2033	125-R1.5	(1)	2,050,211	4.77
333.00	12-2033	95-S0	(2)	847,567	4.92	12-2033	95-S0	(2)	847,127	4.92
334.00	12-2033	70-L0	(2)	273,107	4.71	12-2033	70-L0	(2)	272,926	4.71
335.00	12-2033	75-R0.5	(1)	2,356	2.94	12-2033	75-R0.5	(1)	2,352	2.94
336.00	12-2033	100-S0.5	(2)	65,091	5.09	12-2033	100-S0.5	(2)	65,059	5.09
TOTAL BEAR RIVER				3,534,623	4.77	3,534,349				4.77
BEND										
331.00	12-2030	125-R1	(1)	849	0.90	12-2030	125-R1	(1)	843	0.89
332.00	12-2030	125-R1.5	(1)	0	0.00	12-2030	125-R1.5	(1)	0	0.00
333.00	12-2030	95-S0	(1)	60,092	7.14	12-2030	95-S0	(1)	60,092	7.14
334.00	12-2030	70-L0	(2)	0	-	12-2030	70-L0	(2)	0	-
335.00	12-2030	75-R0.5	(1)	0	-	12-2030	75-R0.5	(1)	0	-
336.00	12-2030	100-S0.5	(5)	0	-	12-2030	100-S0.5	(5)	0	-
TOTAL BEND				60,941	2.06	60,935				2.06
BIG FORK										
331.00	12-2053	125-R1	(3)	13,263	1.76	12-2053	125-R1	(3)	13,250	1.75
332.00	12-2053	125-R1.5	(3)	101,626	1.75	12-2053	125-R1.5	(3)	101,626	1.75
333.00	12-2053	95-S0	(7)	25,640	1.64	12-2053	95-S0	(7)	25,640	1.64
334.00	12-2053	70-L0	(5)	7,886	2.01	12-2053	70-L0	(5)	7,886	2.01
336.00	12-2053	100-S0.5	(5)	4,432	1.90	12-2053	100-S0.5	(5)	4,432	1.90
TOTAL BIG FORK				152,847	1.74	152,834				1.74

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	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRAUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRAUAL RATE		
STEAM PRODUCTION PLANT												
COLSTRIP GENERATING STATION												
311.00	12-2023	110-S0.5	(6)	10,698,497	16.76	12-2023	110-S0.5	(6)	10,698,497	16.76		
312.00	12-2023	65-L0.5	(6)	22,323,005	17.93	12-2023	65-L0.5	(6)	22,323,005	17.93		
314.00	12-2023	50-S0	(6)	7,645,330	19.23	12-2023	50-S0	(6)	7,645,330	19.23		
315.00	12-2023	80-R2.5	(6)	1,529,115	16.22	12-2023	80-R2.5	(6)	1,529,115	16.22		
316.00	12-2023	45-L0	(5)	90,418	20.88	12-2023	45-L0	(5)	90,418	20.88		
TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77	TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77	
JIM BRIDGER GENERATING STATION												
JIM BRIDGER UNIT 1												
311.00	12-2023	110-S0.5	(4)	1,946,966	12.75	12-2023	110-S0.5	(4)	1,946,966	12.75		
312.00	12-2023	65-L0.5	(4)	30,204,512	17.31	12-2023	65-L0.5	(4)	30,204,512	17.31		
314.00	12-2023	50-S0	(4)	7,748,510	16.80	12-2023	50-S0	(4)	7,748,510	16.80		
315.00	12-2023	80-R2.5	(4)	1,472,558	13.42	12-2023	80-R2.5	(4)	1,472,558	13.42		
316.00	12-2023	45-L0	(4)	38,481	12.94	12-2023	45-L0	(4)	38,481	12.94		
TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75	TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75	
JIM BRIDGER UNIT 2												
311.00	12-2023	110-S0.5	(4)	1,806,819	14.21	12-2023	110-S0.5	(4)	1,806,819	14.21		
312.00	12-2023	65-L0.5	(4)	31,014,533	18.06	12-2023	65-L0.5	(4)	31,014,533	18.06		
314.00	12-2023	50-S0	(4)	11,212,645	19.05	12-2023	50-S0	(4)	11,212,645	19.05		
315.00	12-2023	80-R2.5	(4)	1,326,242	14.64	12-2023	80-R2.5	(4)	1,326,242	14.64		
316.00	12-2023	45-L0	(4)	27,801	14.75	12-2023	45-L0	(4)	27,801	14.75		
TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97	TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97	
JIM BRIDGER UNIT 3												
311.00	12-2023	110-S0.5	(4)	2,702,639	19.21	12-2023	110-S0.5	(4)	2,702,639	19.21		
312.00	12-2023	65-L0.5	(4)	62,191,700	23.09	12-2023	65-L0.5	(4)	62,191,700	23.09		
314.00	12-2023	50-S0	(4)	9,047,797	20.89	12-2023	50-S0	(4)	9,047,797	20.89		
315.00	12-2023	80-R2.5	(4)	1,748,950	20.05	12-2023	80-R2.5	(4)	1,748,950	20.05		
316.00	12-2023	45-L0	(4)	34,066	18.62	12-2023	45-L0	(4)	34,066	18.62		
TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56	TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56	
JIM BRIDGER UNIT 4												
311.00	12-2023	110-S0.5	(4)	6,721,318	16.82	12-2023	110-S0.5	(4)	6,721,318	16.82		
312.00	12-2023	65-L0.5	(4)	71,350,003	23.12	12-2023	65-L0.5	(4)	71,350,003	23.12		
314.00	12-2023	50-S0	(4)	9,144,450	19.63	12-2023	50-S0	(4)	9,144,450	19.63		
315.00	12-2023	80-R2.5	(4)	2,946,470	17.29	12-2023	80-R2.5	(4)	2,946,470	17.29		
316.00	12-2023	45-L0	(4)	206,786	17.42	12-2023	45-L0	(4)	206,786	17.42		
TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86	TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86	
JIM BRIDGER COMMON												
310.20	12-2023	SQUARE	0	41,888	14.90	12-2023	SQUARE	0	41,888	14.90		
311.00	12-2023	110-S0.5	(4)	14,043,949	19.39	12-2023	110-S0.5	(4)	14,043,949	19.39		
312.00	12-2023	65-L0.5	(4)	20,445,628	20.51	12-2023	65-L0.5	(4)	20,445,628	20.51		
314.00	12-2023	50-S0	(4)	2,175,049	21.62	12-2023	50-S0	(4)	2,175,049	21.62		
315.00	12-2023	80-R2.5	(4)	3,605,867	20.34	12-2023	80-R2.5	(4)	3,605,867	20.34		
316.00	12-2023	45-L0	(4)	795,378	25.10	12-2023	45-L0	(4)	795,378	25.10		
TOTAL JIM BRIDGER COMMON				41,107,759	20.21	TOTAL JIM BRIDGER COMMON				41,107,759	20.21	
TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25	TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25	
TOTAL STEAM PLANT				336,277,370	19.90	TOTAL STEAM PLANT				336,277,370	19.90	
CUTLER												
330.20	12-2064	SQUARE	0	8	1.22	12-2064	SQUARE	0	8	1.22		
330.30	12-2064	SQUARE	0	0	-	12-2064	SQUARE	0	0	-		
330.40	12-2064	SQUARE	0	0	-	12-2064	SQUARE	0	0	-		
331.00	12-2064	125-R1	(5)	24,496	0.61	12-2064	125-R1	(4)	23,981	0.60		
332.00	12-2064	125-R1.5	(6)	92,323	0.87	12-2064	125-R1.5	(6)	92,084	0.86		
333.00	12-2064	95-S0	(9)	143,123	1.20	12-2064	95-S0	(9)	142,917	1.20		
334.00	12-2064	70-L0	(6)	35,051	1.32	12-2064	70-L0	(6)	35,000	1.32		
335.00	12-2064	75-R0.5	(4)	47	0.43	12-2064	75-R0.5	(4)	47	0.43		
336.00	12-2064	100-S0.5	(10)	5,670	0.78	12-2064	100-S0.5	(10)	5,648	0.78		
TOTAL CUTLER				300,718	1.00	TOTAL CUTLER				299,685	1.00	
EAGLE POINT												
330.20	12-2040	SQUARE	0	0	-	12-2040	SQUARE	0	0	-		
331.00	12-2040	125-R1	(2)	2,907	1.58	12-2040	125-R1	(2)	2,903	1.58		
332.00	12-2040	125-R1.5	(2)	39,146	2.11	12-2040	125-R1.5	(2)	39,146	2.11		
333.00	12-2040	95-S0	(3)	22,939	3.30	12-2040	95-S0	(3)	22,939	3.30		
334.00	12-2040	70-L0	(2)	2,862	2.03	12-2040	70-L0	(2)	2,862	2.03		
336.00	12-2040	100-S0.5	(2)	4,084	2.30	12-2040	100-S0.5	(2)	4,084	2.30		
TOTAL EAGLE POINT				71,938	2.35	TOTAL EAGLE POINT				71,934	2.35	
GRANITE												
331.00	12-2035	125-R1	(1)	15,755	2.90	12-2035	125-R1	(1)	15,889	2.93		
332.00	12-2035	125-R1.5	(1)	92,022	2.45	12-2035	125-R1.5	(1)	91,905	2.44		
333.00	12-2035	95-S0	(3)	13,030	1.84	12-2035	95-S0	(3)	13,001	1.83		
334.00	12-2035	70-L0	(2)	5,100	2.42	12-2035	70-L0	(2)	5,092	2.42		
335.00	12-2035	75-R0.5	(1)	17	1.24	12-2035	75-R0.5	(1)	17	1.24		
TOTAL GRANITE				125,924	2.41	TOTAL GRANITE				125,904	2.41	
LAST CHANCE												
331.00	12-2033	125-R1	(1)	6,328	1.42	12-2033	125-R1	(1)	6,312	1.42		
332.00	12-2033	125-R1.5	(1)	16,488	1.73	12-2033	125-R1.5	(1)	16,488	1.73		
333.00	12-2033	95-S0	(2)	29,636	2.53	12-2033	95-S0	(2)	29,636	2.53		
334.00	12-2033	70-L0	(2)	7,047	2.66	12-2033	70-L0	(2)	7,047	2.66		
336.00	12-2033	100-S0.5	(3)	748	1.16	12-2033	100-S0.5	(3)	748	1.16		
TOTAL LAST CHANCE				60,247	2.08	TOTAL LAST CHANCE				60,231	2.08	
LIFTON												
330.20	12-2033	SQUARE	0	321	1.55	12-2033	SQUARE	0	321	1.55		
330.30	12-2033	SQUARE	0	389	1.61	12-2033	SQUARE	0	389	1.61		
331.00	12-2033	125-R1	(2)	32,056	2.62	12-2033	125-R1	(2)	31,990	2.62		
332.00	12-2033	125-R1.5	(2)	437,151	4.11	12-2033	125-R1.5	(2)	437,151	4.11		
333.00	12-2033	95-S0	(1)	548,908	5.13	12-2033	95-S0	(1)	548,908	5.13		
334.00	12-2033	70-L0	(1)	59,207	6.28	12-2033	70-L0	(1)	59,207	6.28		
335.00	12-2033	75-R0.5	(1)	636	5.39	12-2033	75-R0.5	(1)	636	5.39		
336.00	12-2033	100-S0.5	(1)	12,891	4.81	12-2033	100-S0.5	(1)	12,891	4.81		
TOTAL LIFTON				1,091,561	4.58	TOTAL LIFTON				1,091,495	4.58	
MERWIN												
330.20	12-2058	SQUARE	0	2,154	0.72	12-2058	SQUARE	0	2,154	0.72		
330.50	12-2058	SQUARE	0	1,469	0.69	12-2058	SQUARE	0	1,469	0.69		
331.00	12-2058	125-R1	(3)	2,329,509	2.25	12-2058	125-R1	(3)	2,328,540	2.25		
332.00	12-2058	125-R1.5	(4)	1,307,886	2.36	12-2058	125-R1.5	(4)	1,307,886	2.36		
333.00	12-2058	95-S0	(11)	181,833	1.88	12-2058	95-S0	(11)	181,833	1.88		
334.00	12-2058	70-L0	(5)	310,965	2.60	12-2058	70-L0	(5)	310,965	2.60		
335.00	12-2058	75-R0.5	(3)	3,507	2.12	12-2058	75-R0.5	(3)	3,507	2.12		
336.00	12-2058	100-S0.5	(5)	164,095	2.39	12-2058	100-S0.5	(5)	164,095	2.39		
TOTAL MERWIN				4,301,418	2.28	TOTAL MERWIN				4,300,449	2.28	

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
WASHINGTON

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE
STEAM PRODUCTION PLANT										
COLSTRIP GENERATING STATION										
311.00	12-2023	110-S0.5	(6)	10,688,497	16.76	12-2023	110-S0.5	(6)	10,688,497	16.76
312.00	12-2023	65-L0.5	(6)	22,323,005	17.93	12-2023	65-L0.5	(6)	22,323,005	17.93
314.00	12-2023	50-S0	(6)	7,645,330	19.23	12-2023	50-S0	(6)	7,645,330	19.23
315.00	12-2023	80-R2.5	(6)	1,529,115	16.22	12-2023	80-R2.5	(6)	1,529,115	16.22
316.00	12-2023	45-L0	(5)	90,418	20.88	12-2023	45-L0	(5)	90,418	20.88
TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77	42,276,365				17.77
JIM BRIDGER GENERATING STATION										
JIM BRIDGER UNIT 1										
311.00	12-2023	110-S0.5	(4)	1,946,966	12.75	12-2023	110-S0.5	(4)	1,946,966	12.75
312.00	12-2023	65-L0.5	(4)	30,204,512	17.31	12-2023	65-L0.5	(4)	30,204,512	17.31
314.00	12-2023	50-S0	(4)	7,748,510	16.80	12-2023	50-S0	(4)	7,748,510	16.80
315.00	12-2023	80-R2.5	(4)	1,472,558	13.42	12-2023	80-R2.5	(4)	1,472,558	13.42
316.00	12-2023	45-L0	(4)	38,481	12.94	12-2023	45-L0	(4)	38,481	12.94
TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75	41,411,027				16.75
JIM BRIDGER UNIT 2										
311.00	12-2023	110-S0.5	(4)	1,806,819	14.21	12-2023	110-S0.5	(4)	1,806,819	14.21
312.00	12-2023	65-L0.5	(4)	31,014,533	18.06	12-2023	65-L0.5	(4)	31,014,533	18.06
314.00	12-2023	50-S0	(4)	11,212,645	19.05	12-2023	50-S0	(4)	11,212,645	19.05
315.00	12-2023	80-R2.5	(4)	1,326,242	14.64	12-2023	80-R2.5	(4)	1,326,242	14.64
316.00	12-2023	45-L0	(4)	27,801	14.75	12-2023	45-L0	(4)	27,801	14.75
TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97	45,388,040				17.97
JIM BRIDGER UNIT 3										
311.00	12-2023	110-S0.5	(4)	2,702,639	19.21	12-2023	110-S0.5	(4)	2,702,639	19.21
312.00	12-2023	65-L0.5	(4)	62,191,700	23.09	12-2023	65-L0.5	(4)	62,191,700	23.09
314.00	12-2023	50-S0	(4)	9,047,797	20.89	12-2023	50-S0	(4)	9,047,797	20.89
315.00	12-2023	80-R2.5	(4)	1,748,950	20.05	12-2023	80-R2.5	(4)	1,748,950	20.05
316.00	12-2023	45-L0	(4)	34,066	18.62	12-2023	45-L0	(4)	34,066	18.62
TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56	75,725,152				22.56
JIM BRIDGER UNIT 4										
311.00	12-2023	110-S0.5	(4)	6,721,318	16.82	12-2023	110-S0.5	(4)	6,721,318	16.82
312.00	12-2023	65-L0.5	(4)	71,350,003	23.12	12-2023	65-L0.5	(4)	71,350,003	23.12
314.00	12-2023	50-S0	(4)	9,144,450	19.63	12-2023	50-S0	(4)	9,144,450	19.63
315.00	12-2023	80-R2.5	(4)	2,946,470	17.29	12-2023	80-R2.5	(4)	2,946,470	17.29
316.00	12-2023	45-L0	(4)	206,786	17.42	12-2023	45-L0	(4)	206,786	17.42
TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86	90,369,027				21.86
JIM BRIDGER COMMON										
310.20	12-2023	SQUARE	0	41,888	14.90	12-2023	SQUARE	0	41,888	14.90
311.00	12-2023	110-S0.5	(4)	14,043,949	19.39	12-2023	110-S0.5	(4)	14,043,949	19.39
312.00	12-2023	65-L0.5	(4)	20,445,628	20.51	12-2023	65-L0.5	(4)	20,445,628	20.51
314.00	12-2023	50-S0	(4)	2,175,049	21.62	12-2023	50-S0	(4)	2,175,049	21.62
315.00	12-2023	80-R2.5	(4)	3,605,867	20.34	12-2023	80-R2.5	(4)	3,605,867	20.34
316.00	12-2023	45-L0	(4)	795,378	25.10	12-2023	45-L0	(4)	795,378	25.10
TOTAL JIM BRIDGER COMMON				41,107,759	20.21	41,107,759				20.21
TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25	294,001,005				20.25
TOTAL STEAM PLANT				336,277,370	19.90	336,277,370				19.90
NORTH UMPQUA										
331.00	12-2038	125-R1	(2)	1,243,645	3.53	12-2038	125-R1	(1)	1,227,904	3.48
332.00	12-2038	125-R1.5	(2)	7,692,654	3.70	12-2038	125-R1.5	(2)	7,688,640	3.70
333.00	12-2038	95-S0	(3)	927,904	3.55	12-2038	95-S0	(3)	927,315	3.55
334.00	12-2038	70-L0	(2)	791,116	4.06	12-2038	70-L0	(2)	790,763	4.05
335.00	12-2038	75-R0.5	(1)	22,785	3.22	12-2038	75-R0.5	(1)	22,763	3.22
336.00	12-2038	100-S0.5	(3)	354,955	3.60	12-2038	100-S0.5	(3)	354,790	3.59
TOTAL NORTH UMPQUA				11,033,059	3.69	11,012,115				3.68
PARIS										
331.00	12-2024	125-R1	0	0	0	12-2024	125-R1	0	0	-
332.00	12-2024	125-R1.5	(1)	167	0.15	12-2024	125-R1.5	(1)	167	0.15
333.00	12-2024	95-S0	(1)	53	0.07	12-2024	95-S0	(1)	53	0.07
334.00	12-2024	70-L0	0	0	-	12-2024	70-L0	0	0	-
335.00	12-2024	75-R0.5	0	0	-	12-2024	75-R0.5	0	0	-
TOTAL PARIS				220	0.05	220				0.05
PIONEER										
330.20	12-2030	SQUARE	0	106	1.15	12-2030	SQUARE	0	106	1.15
330.30	12-2030	SQUARE	0	1,275	1.15	12-2030	SQUARE	0	1,275	1.15
331.00	12-2030	125-R1	(1)	28,128	4.59	12-2030	125-R1	(1)	28,096	4.59
332.00	12-2030	125-R1.5	(1)	414,535	4.25	12-2030	125-R1.5	(1)	414,535	4.25
333.00	12-2030	95-S0	(1)	69,123	4.32	12-2030	95-S0	(1)	69,123	4.32
334.00	12-2030	70-L0	(1)	51,746	5.48	12-2030	70-L0	(1)	51,746	5.48
335.00	12-2030	75-R0.5	(1)	275	2.93	12-2030	75-R0.5	(1)	275	2.93
336.00	12-2030	100-S0.5	(1)	3,208	5.25	12-2030	100-S0.5	(1)	3,208	5.25
TOTAL PIONEER				568,396	4.34	568,364				4.34
PROSPECT # 1, 2 AND 4										
330.20	12-2038	SQUARE	0	77	2.07	12-2038	SQUARE	0	77	2.07
330.40	12-2038	SQUARE	0	43	1.36	12-2038	SQUARE	0	43	1.36
331.00	12-2038	125-R1	(1)	248,494	3.89	12-2038	125-R1	(1)	249,178	3.90
332.00	12-2038	125-R1.5	(1)	1,311,162	3.50	12-2038	125-R1.5	(1)	1,310,538	3.50
333.00	12-2038	95-S0	(3)	144,242	3.41	12-2038	95-S0	(3)	144,154	3.41
334.00	12-2038	70-L0	(2)	272,781	4.09	12-2038	70-L0	(2)	272,677	4.09
335.00	12-2038	75-R0.5	(1)	581	3.11	12-2038	75-R0.5	(1)	581	3.11
336.00	12-2038	100-S0.5	(2)	48,864	4.68	12-2038	100-S0.5	(2)	48,857	4.68
TOTAL PROSPECT # 1, 2 AND 4				2,026,244	3.63	2,026,105				3.63
PROSPECT #3										
331.00	12-2058	125-R1	(4)	5,196	0.81	12-2058	125-R1	(3)	5,108	0.80
332.00	12-2058	125-R1.5	(5)	4,878	0.11	12-2058	125-R1.5	(5)	4,819	0.11
333.00	12-2058	95-S0	(9)	5,756	0.32	12-2058	95-S0	(9)	5,733	0.32
334.00	12-2058	70-L0	(5)	28,251	1.53	12-2058	70-L0	(5)	28,238	1.53
335.00	12-2058	75-R0.5	(3)	59	0.10	12-2058	75-R0.5	(3)	58	0.09
336.00	12-2058	100-S0.5	(6)	5,468	1.84	12-2058	100-S0.5	(6)	5,467	1.84
TOTAL PROSPECT #3				49,608	0.54	49,423				0.54
SANTA CLARA										
331.00	12-2024	125-R1	0	0	0.00	12-2024	125-R1	0	0	0.00
332.00	12-2024	125-R1.5	0	0	0.00	12-2024	125-R1.5	0	0	0.00
333.00	12-2024	95-S0	(1)	0	0.00	12-2024	95-S0	(1)	0	0.00
334.00	12-2024	70-L0	0	5,244	0.76	12-2024	70-L0	0	5,244	0.76
335.00	12-2024	75-R0.5	0	0	0.00	12-2024	75-R0.5	0	0	0.00
336.00	12-2024	100-S0.5	0	2,033	9.53	12-2024	100-S0.5	0	2,033	9.53
TOTAL SANTA CLARA				7,277	0.29	7,277				0.29

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
WASHINGTON

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE
STEAM PRODUCTION PLANT										
COLSTRIP GENERATING STATION										
311.00	12-2023	110-S0.5	(6)	10,698,497	16.76	12-2023	110-S0.5	(6)	10,698,497	16.76
312.00	12-2023	65-L0.5	(6)	22,323,005	17.93	12-2023	65-L0.5	(6)	22,323,005	17.93
314.00	12-2023	50-S0	(6)	7,645,330	19.23	12-2023	50-S0	(6)	7,645,330	19.23
315.00	12-2023	80-R2.5	(6)	1,529,115	16.22	12-2023	80-R2.5	(6)	1,529,115	16.22
316.00	12-2023	45-L0	(5)	90,418	20.88	12-2023	45-L0	(5)	90,418	20.88
TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77	42,276,365				17.77
JIM BRIDGER GENERATING STATION										
JIM BRIDGER UNIT 1										
311.00	12-2023	110-S0.5	(4)	1,946,966	12.75	12-2023	110-S0.5	(4)	1,946,966	12.75
312.00	12-2023	65-L0.5	(4)	30,204,512	17.31	12-2023	65-L0.5	(4)	30,204,512	17.31
314.00	12-2023	50-S0	(4)	7,748,510	16.80	12-2023	50-S0	(4)	7,748,510	16.80
315.00	12-2023	80-R2.5	(4)	1,472,558	13.42	12-2023	80-R2.5	(4)	1,472,558	13.42
316.00	12-2023	45-L0	(4)	38,481	12.94	12-2023	45-L0	(4)	38,481	12.94
TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75	41,411,027				16.75
JIM BRIDGER UNIT 2										
311.00	12-2023	110-S0.5	(4)	1,806,819	14.21	12-2023	110-S0.5	(4)	1,806,819	14.21
312.00	12-2023	65-L0.5	(4)	31,014,533	18.06	12-2023	65-L0.5	(4)	31,014,533	18.06
314.00	12-2023	50-S0	(4)	11,212,645	19.05	12-2023	50-S0	(4)	11,212,645	19.05
315.00	12-2023	80-R2.5	(4)	1,326,242	14.64	12-2023	80-R2.5	(4)	1,326,242	14.64
316.00	12-2023	45-L0	(4)	27,801	14.75	12-2023	45-L0	(4)	27,801	14.75
TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97	45,388,040				17.97
JIM BRIDGER UNIT 3										
311.00	12-2023	110-S0.5	(4)	2,702,639	19.21	12-2023	110-S0.5	(4)	2,702,639	19.21
312.00	12-2023	65-L0.5	(4)	62,191,700	23.09	12-2023	65-L0.5	(4)	62,191,700	23.09
314.00	12-2023	50-S0	(4)	9,047,797	20.89	12-2023	50-S0	(4)	9,047,797	20.89
315.00	12-2023	80-R2.5	(4)	1,748,950	20.05	12-2023	80-R2.5	(4)	1,748,950	20.05
316.00	12-2023	45-L0	(4)	34,066	18.62	12-2023	45-L0	(4)	34,066	18.62
TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56	75,725,152				22.56
JIM BRIDGER UNIT 4										
311.00	12-2023	110-S0.5	(4)	6,721,318	16.82	12-2023	110-S0.5	(4)	6,721,318	16.82
312.00	12-2023	65-L0.5	(4)	71,350,003	23.12	12-2023	65-L0.5	(4)	71,350,003	23.12
314.00	12-2023	50-S0	(4)	9,144,450	19.63	12-2023	50-S0	(4)	9,144,450	19.63
315.00	12-2023	80-R2.5	(4)	2,946,470	17.29	12-2023	80-R2.5	(4)	2,946,470	17.29
316.00	12-2023	45-L0	(4)	206,786	17.42	12-2023	45-L0	(4)	206,786	17.42
TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86	90,369,027				21.86
JIM BRIDGER COMMON										
310.20	12-2023	SQUARE	0	41,888	14.90	12-2023	SQUARE	0	41,888	14.90
311.00	12-2023	110-S0.5	(4)	14,043,949	19.39	12-2023	110-S0.5	(4)	14,043,949	19.39
312.00	12-2023	65-L0.5	(4)	20,445,628	20.51	12-2023	65-L0.5	(4)	20,445,628	20.51
314.00	12-2023	50-S0	(4)	2,175,049	21.62	12-2023	50-S0	(4)	2,175,049	21.62
315.00	12-2023	80-R2.5	(4)	3,605,867	20.34	12-2023	80-R2.5	(4)	3,605,867	20.34
316.00	12-2023	45-L0	(4)	795,378	25.10	12-2023	45-L0	(4)	795,378	25.10
TOTAL JIM BRIDGER COMMON				41,107,759	20.21	41,107,759				20.21
TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25	294,001,005				20.25
TOTAL STEAM PLANT				336,277,370	19.90	336,277,370				19.90
STAIRS										
331.00	12-2030	125-R1	(1)	4,454	2.49	12-2030	125-R1	(1)	4,445	2.49
332.00	12-2030	125-R1.5	(1)	66,031	5.44	12-2030	125-R1.5	(1)	66,031	5.44
333.00	12-2030	95-S0	(2)	14,109	2.75	12-2030	95-S0	(2)	14,109	2.75
334.00	12-2030	70-L0	(1)	9,564	4.35	12-2030	70-L0	(1)	9,564	4.35
336.00	12-2030	100-S0.5	0	18,462	8.59	12-2030	100-S0.5	0	18,462	8.59
TOTAL STAIRS				112,620	4.81	112,611				4.81
SWIFT										
330.20	12-2058	SQUARE	0	61,403	0.98	12-2058	SQUARE	0	61,403	0.98
330.50	12-2058	SQUARE	0	968	1.00	12-2058	SQUARE	0	968	1.00
331.00	12-2058	125-R1	(3)	1,650,595	14.64	12-2058	125-R1	(3)	1,649,891	2.28
332.00	12-2058	125-R1.5	(6)	879,760	1.62	12-2058	125-R1.5	(6)	879,760	1.62
333.00	12-2058	95-S0	(10)	326,508	2.02	12-2058	95-S0	(10)	326,508	2.02
334.00	12-2058	70-L0	(5)	195,011	2.49	12-2058	70-L0	(5)	195,011	2.49
335.00	12-2058	75-R0.5	(5)	6,393	1.61	12-2058	75-R0.5	(5)	6,393	1.61
336.00	12-2058	100-S0.5	(6)	23,585	2.09	12-2058	100-S0.5	(6)	23,585	2.09
TOTAL SWIFT				3,144,223	1.99	3,143,519				1.98
VIVA NAUGHTON										
331.00	12-2029	125-R1	(1)	17,029	4.26	12-2029	125-R1	(1)	17,009	4.26
332.00	12-2029	125-R1.5	(1)	4,271	4.16	12-2029	125-R1.5	(1)	4,271	4.16
333.00	12-2029	95-S0	(2)	21,339	4.36	12-2029	95-S0	(2)	21,339	4.36
334.00	12-2029	70-L0	(1)	10,721	5.33	12-2029	70-L0	(1)	10,721	5.33
335.00	12-2029	75-R0.5	(1)	874	4.34	12-2029	75-R0.5	(1)	874	4.34
TOTAL VIVA NAUGHTON				54,234	4.47	54,214				4.47
WALLOWA FALLS										
331.00	12-2057	125-R1	(4)	0	-	12-2057	125-R1	(3)	0	-
332.00	12-2057	125-R1.5	(4)	30,507	1.41	12-2057	125-R1.5	(4)	30,507	1.41
333.00	12-2057	95-S0	(8)	0	0.00	12-2057	95-S0	(8)	0	0.00
334.00	12-2057	70-L0	(6)	0	0.00	12-2057	70-L0	(6)	0	0.00
336.00	12-2057	100-S0.5	(6)	4,810	0.74	12-2057	100-S0.5	(6)	4,799	0.74
TOTAL WALLOWA FALLS				35,317	0.78	35,306				0.78
WEBER										
331.00	12-2060	125-R1	(5)	1,657	0.43	12-2060	125-R1	(4)	1,549	0.40
332.00	12-2060	125-R1.5	(6)	15,869	0.79	12-2060	125-R1.5	(6)	15,869	0.79
333.00	12-2060	95-S0	(11)	6,203	0.67	12-2060	95-S0	(11)	6,203	0.67
334.00	12-2060	70-L0	(6)	2,632	1.04	12-2060	70-L0	(6)	2,632	1.04
335.00	12-2060	75-R0.5	(4)	131	0.60	12-2060	75-R0.5	(4)	131	0.60
336.00	12-2060	100-S0.5	(8)	276	0.70	12-2060	100-S0.5	(8)	276	0.70
TOTAL WEBER				26,768	0.74	26,660				0.74
YALE										
330.20	12-2058	SQUARE	0	6,098	0.80	12-2058	SQUARE	0	6,093	0.80
331.00	12-2058	125-R1	(4)	378,859	2.17	12-2058	125-R1	(3)	374,713	2.14
332.00	12-2058	125-R1.5	(7)	434,421	1.32	12-2058	125-R1.5	(7)	433,770	1.32
333.00	12-2058	95-S0	(10)	270,961	1.90	12-2058	95-S0	(10)	270,745	1.90
334.00	12-2058	70-L0	(6)	83,465	2.20	12-2058	70-L0	(6)	83,411	2.20
335.00	12-2058	75-R0.5	(5)	7,650	1.42	12-2058	75-R0.5	(5)	7,636	1.41
336.00	12-2058	100-S0.5	(6)	40,954	2.02	12-2058	100-S0.5	(6)	40,933	2.02
TOTAL YALE				1,222,408	1.71	1,217,291				1.70
HYDRO DECOMMISSIONING RESERVE										
				(448,125)						(448,125)
TOTAL HYDRAULIC PRODUCTION				30,467,681	3.06	30,434,825				3.06

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
WASHINGTON

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURAL RATE
STEAM PRODUCTION PLANT										
COLSTRIP GENERATING STATION										
311.00	12-2023	110-S0.5	(6)	10,698,497	16.76	12-2023	110-S0.5	(6)	10,698,497	16.76
312.00	12-2023	65-L0.5	(6)	22,323,005	17.93	12-2023	65-L0.5	(6)	22,323,005	17.93
314.00	12-2023	50-S0	(6)	7,645,330	19.23	12-2023	50-S0	(6)	7,645,330	19.23
315.00	12-2023	80-R2.5	(6)	1,529,115	16.22	12-2023	80-R2.5	(6)	1,529,115	16.22
316.00	12-2023	45-L0	(5)	90,418	20.88	12-2023	45-L0	(5)	90,418	20.88
TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77	42,276,365				17.77
JIM BRIDGER GENERATING STATION										
JIM BRIDGER UNIT 1										
311.00	12-2023	110-S0.5	(4)	1,946,966	12.75	12-2023	110-S0.5	(4)	1,946,966	12.75
312.00	12-2023	65-L0.5	(4)	30,204,512	17.31	12-2023	65-L0.5	(4)	30,204,512	17.31
314.00	12-2023	50-S0	(4)	7,748,510	16.80	12-2023	50-S0	(4)	7,748,510	16.80
315.00	12-2023	80-R2.5	(4)	1,472,558	13.42	12-2023	80-R2.5	(4)	1,472,558	13.42
316.00	12-2023	45-L0	(4)	38,481	12.94	12-2023	45-L0	(4)	38,481	12.94
TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75	41,411,027				16.75
JIM BRIDGER UNIT 2										
311.00	12-2023	110-S0.5	(4)	1,806,819	14.21	12-2023	110-S0.5	(4)	1,806,819	14.21
312.00	12-2023	65-L0.5	(4)	31,014,533	18.06	12-2023	65-L0.5	(4)	31,014,533	18.06
314.00	12-2023	50-S0	(4)	11,212,645	19.05	12-2023	50-S0	(4)	11,212,645	19.05
315.00	12-2023	80-R2.5	(4)	1,326,242	14.64	12-2023	80-R2.5	(4)	1,326,242	14.64
316.00	12-2023	45-L0	(4)	27,801	14.75	12-2023	45-L0	(4)	27,801	14.75
TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97	45,388,040				17.97
JIM BRIDGER UNIT 3										
311.00	12-2023	110-S0.5	(4)	2,702,639	19.21	12-2023	110-S0.5	(4)	2,702,639	19.21
312.00	12-2023	65-L0.5	(4)	62,191,700	23.09	12-2023	65-L0.5	(4)	62,191,700	23.09
314.00	12-2023	50-S0	(4)	9,047,797	20.89	12-2023	50-S0	(4)	9,047,797	20.89
315.00	12-2023	80-R2.5	(4)	1,748,950	20.05	12-2023	80-R2.5	(4)	1,748,950	20.05
316.00	12-2023	45-L0	(4)	34,066	18.62	12-2023	45-L0	(4)	34,066	18.62
TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56	75,725,152				22.56
JIM BRIDGER UNIT 4										
311.00	12-2023	110-S0.5	(4)	6,721,318	16.82	12-2023	110-S0.5	(4)	6,721,318	16.82
312.00	12-2023	65-L0.5	(4)	71,350,003	23.12	12-2023	65-L0.5	(4)	71,350,003	23.12
314.00	12-2023	50-S0	(4)	9,144,450	19.63	12-2023	50-S0	(4)	9,144,450	19.63
315.00	12-2023	80-R2.5	(4)	2,946,470	17.29	12-2023	80-R2.5	(4)	2,946,470	17.29
316.00	12-2023	45-L0	(4)	206,786	17.42	12-2023	45-L0	(4)	206,786	17.42
TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86	90,369,027				21.86
JIM BRIDGER COMMON										
310.20	12-2023	SQUARE	0	41,888	14.90	12-2023	SQUARE	0	41,888	14.90
311.00	12-2023	110-S0.5	(4)	14,043,949	19.39	12-2023	110-S0.5	(4)	14,043,949	19.39
312.00	12-2023	65-L0.5	(4)	20,445,628	20.51	12-2023	65-L0.5	(4)	20,445,628	20.51
314.00	12-2023	50-S0	(4)	2,175,049	21.62	12-2023	50-S0	(4)	2,175,049	21.62
315.00	12-2023	80-R2.5	(4)	3,605,867	20.34	12-2023	80-R2.5	(4)	3,605,867	20.34
316.00	12-2023	45-L0	(4)	795,378	25.10	12-2023	45-L0	(4)	795,378	25.10
TOTAL JIM BRIDGER COMMON				41,107,759	20.21	41,107,759				20.21
TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25	294,001,005				20.25
TOTAL STEAM PLANT				336,277,370	19.90	336,277,370				19.90
OTHER PRODUCTION PLANT										
CHEHALIS										
341.00	12-2043	70-S2.5	(3)	706,877	2.89	12-2043	70-S2.5	(3)	706,877	2.89
342.00	12-2043	50-R2	(3)	48,852	3.11	12-2043	50-R2	(3)	48,852	3.11
343.00	12-2043	40-L0	(5)	8,558,722	4.12	12-2043	40-L0	(5)	8,558,722	4.12
344.00	12-2043	50-R2.5	(5)	2,179,132	3.14	12-2043	50-R2.5	(5)	2,179,132	3.14
345.00	12-2043	70-R3	(2)	1,118,927	2.87	12-2043	70-R3	(2)	1,118,927	2.87
346.00	12-2043	60-R3	(2)	94,552	2.91	12-2043	60-R3	(2)	94,552	2.91
TOTAL CHEHALIS				12,707,062	3.68	12,707,062				3.68
CURRENT CREEK										
341.00	12-2045	70-S2.5	(3)	1,354,655	3.07	12-2045	70-S2.5	(3)	1,354,655	3.07
342.00	12-2045	50-R2	(3)	109,184	3.36	12-2045	50-R2	(3)	109,184	3.36
343.00	12-2045	40-L0	(6)	8,161,180	4.35	12-2045	40-L0	(6)	8,161,180	4.35
344.00	12-2045	50-R2.5	(5)	2,106,343	3.37	12-2045	50-R2.5	(5)	2,106,343	3.37
345.00	12-2045	70-R3	(2)	1,333,169	3.09	12-2045	70-R3	(2)	1,333,169	3.09
346.00	12-2045	60-R3	(2)	92,485	3.11	12-2045	60-R3	(2)	92,485	3.11
TOTAL CURRENT CREEK				13,157,016	3.83	13,157,016				3.83
HERMISTON										
341.00	12-2036	70-S2.5	(3)	389,535	2.91	12-2036	70-S2.5	(3)	389,535	2.91
342.00	12-2036	50-R2	(2)	719	2.91	12-2036	50-R2	(2)	719	2.91
343.00	12-2036	40-L0	(4)	4,629,951	4.19	12-2036	40-L0	(4)	4,629,951	4.19
344.00	12-2036	50-R2.5	(4)	1,303,435	3.11	12-2036	50-R2.5	(4)	1,303,435	3.11
345.00	12-2036	70-R3	(2)	280,471	2.88	12-2036	70-R3	(2)	280,471	2.88
346.00	12-2036	60-R3	(2)	8,253	3.96	12-2036	60-R3	(2)	8,253	3.96
TOTAL HERMISTON				6,612,364	3.76	6,612,364				3.76
LAKE SIDE UNIT 1										
341.00	12-2047	70-S2.5	(3)	81,075	3.11	12-2047	70-S2.5	(3)	81,075	3.11
343.00	12-2047	40-L0	(6)	10,294,100	4.35	12-2047	40-L0	(6)	10,294,100	4.35
344.00	12-2047	50-R2.5	(5)	2,303,679	3.36	12-2047	50-R2.5	(5)	2,303,679	3.36
345.00	12-2047	70-R3	(3)	1,393,945	3.10	12-2047	70-R3	(3)	1,393,945	3.10
346.00	12-2047	60-R3	(2)	75,885	3.11	12-2047	60-R3	(2)	75,885	3.11
TOTAL LAKE SIDE UNIT 1				14,148,684	3.98	14,148,684				3.98
LAKE SIDE UNIT 2										
341.00	12-2054	70-S2.5	(3)	2,275,526	2.48	12-2054	70-S2.5	(3)	2,275,526	2.48
342.00	12-2054	50-R2	(3)	224,374	2.66	12-2054	50-R2	(3)	224,374	2.66
343.00	12-2054	40-L0	(6)	12,509,087	3.62	12-2054	40-L0	(6)	12,509,087	3.62
344.00	12-2054	50-R2.5	(5)	4,287,257	2.79	12-2054	50-R2.5	(5)	4,287,257	2.79
345.00	12-2054	70-R3	(2)	1,936,341	2.57	12-2054	70-R3	(2)	1,936,341	2.57
346.00	12-2054	60-R3	(1)	91,701	2.50	12-2054	60-R3	(1)	91,701	2.50
TOTAL LAKE SIDE UNIT 2				21,324,286	3.14	21,324,286				3.14
GADSBY PEAKER UNIT 4-6										
341.00	12-2032	70-S2.5	(2)	166,489	3.90	12-2032	70-S2.5	(2)	166,489	3.90
342.00	12-2032	50-R2	(2)	143,735	5.27	12-2032	50-R2	(2)	143,735	5.27
343.00	12-2032	40-S0	(3)	3,243,341	5.19	12-2032	50-R1	(4)	3,172,075	5.01
344.00	12-2032	50-R2.5	(2)	799,633	4.48	12-2032	50-R2.5	(2)	799,633	4.48
345.00	12-2032	70-R3	(2)	123,297	4.19	12-2032	70-R3	(2)	123,297	4.19
TOTAL GADSBY PEAKER UNIT 4-6				4,476,496	4.96	4,405,229				4.83

PACIFICORP
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WASHINGTON

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE
STEAM PRODUCTION PLANT										
COLSTRIP GENERATING STATION										
311.00	12-2023	110-S0.5	(6)	10,698,497	16.76	12-2023	110-S0.5	(6)	10,698,497	16.76
312.00	12-2023	65-L0.5	(6)	22,323,005	17.93	12-2023	65-L0.5	(6)	22,323,005	17.93
314.00	12-2023	50-S0	(6)	7,645,330	19.23	12-2023	50-S0	(6)	7,645,330	19.23
315.00	12-2023	80-R2.5	(6)	1,529,115	16.22	12-2023	80-R2.5	(6)	1,529,115	16.22
316.00	12-2023	45-L0	(5)	90,418	20.88	12-2023	45-L0	(5)	90,418	20.88
TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77	42,276,365				17.77
JIM BRIDGER GENERATING STATION										
JIM BRIDGER UNIT 1										
311.00	12-2023	110-S0.5	(4)	1,946,966	12.75	12-2023	110-S0.5	(4)	1,946,966	12.75
312.00	12-2023	65-L0.5	(4)	30,204,512	17.31	12-2023	65-L0.5	(4)	30,204,512	17.31
314.00	12-2023	50-S0	(4)	7,748,510	16.80	12-2023	50-S0	(4)	7,748,510	16.80
315.00	12-2023	80-R2.5	(4)	1,472,558	13.42	12-2023	80-R2.5	(4)	1,472,558	13.42
316.00	12-2023	45-L0	(4)	38,481	12.94	12-2023	45-L0	(4)	38,481	12.94
TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75	41,411,027				16.75
JIM BRIDGER UNIT 2										
311.00	12-2023	110-S0.5	(4)	1,806,819	14.21	12-2023	110-S0.5	(4)	1,806,819	14.21
312.00	12-2023	65-L0.5	(4)	31,014,533	18.06	12-2023	65-L0.5	(4)	31,014,533	18.06
314.00	12-2023	50-S0	(4)	11,212,645	19.05	12-2023	50-S0	(4)	11,212,645	19.05
315.00	12-2023	80-R2.5	(4)	1,326,242	14.64	12-2023	80-R2.5	(4)	1,326,242	14.64
316.00	12-2023	45-L0	(4)	27,801	14.75	12-2023	45-L0	(4)	27,801	14.75
TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97	45,388,040				17.97
JIM BRIDGER UNIT 3										
311.00	12-2023	110-S0.5	(4)	2,702,639	19.21	12-2023	110-S0.5	(4)	2,702,639	19.21
312.00	12-2023	65-L0.5	(4)	62,191,700	23.09	12-2023	65-L0.5	(4)	62,191,700	23.09
314.00	12-2023	50-S0	(4)	9,047,797	20.89	12-2023	50-S0	(4)	9,047,797	20.89
315.00	12-2023	80-R2.5	(4)	1,748,950	20.05	12-2023	80-R2.5	(4)	1,748,950	20.05
316.00	12-2023	45-L0	(4)	34,066	18.62	12-2023	45-L0	(4)	34,066	18.62
TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56	75,725,152				22.56
JIM BRIDGER UNIT 4										
311.00	12-2023	110-S0.5	(4)	6,721,318	16.82	12-2023	110-S0.5	(4)	6,721,318	16.82
312.00	12-2023	65-L0.5	(4)	71,350,003	23.12	12-2023	65-L0.5	(4)	71,350,003	23.12
314.00	12-2023	50-S0	(4)	9,144,450	19.63	12-2023	50-S0	(4)	9,144,450	19.63
315.00	12-2023	80-R2.5	(4)	2,946,470	17.29	12-2023	80-R2.5	(4)	2,946,470	17.29
316.00	12-2023	45-L0	(4)	206,786	17.42	12-2023	45-L0	(4)	206,786	17.42
TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86	90,369,027				21.86
JIM BRIDGER COMMON										
310.20	12-2023	SQUARE	0	41,888	14.90	12-2023	SQUARE	0	41,888	14.90
311.00	12-2023	110-S0.5	(4)	14,043,949	19.39	12-2023	110-S0.5	(4)	14,043,949	19.39
312.00	12-2023	65-L0.5	(4)	20,445,628	20.51	12-2023	65-L0.5	(4)	20,445,628	20.51
314.00	12-2023	50-S0	(4)	2,175,049	21.62	12-2023	50-S0	(4)	2,175,049	21.62
315.00	12-2023	80-R2.5	(4)	3,605,867	20.34	12-2023	80-R2.5	(4)	3,605,867	20.34
316.00	12-2023	45-L0	(4)	795,378	25.10	12-2023	45-L0	(4)	795,378	25.10
TOTAL JIM BRIDGER COMMON				41,107,759	20.21	41,107,759				20.21
TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25	294,001,005				20.25
TOTAL STEAM PLANT				336,277,370	19.90	336,277,370				19.90
DUNLAP - WIND										
341.00	12-2050	65-R2	(1)	183,643	2.33	12-2050	65-R2	(1)	183,643	2.33
343.00	12-2050	55-R2.5	(1)	9,334,602	5.34	12-2050	55-R2.5	(1)	9,334,602	5.34
344.00	12-2050	40-S0	(2)	407,952	7.72	12-2050	40-S0	(2)	407,952	7.72
345.00	12-2050	60-S0.5	(1)	311,346	2.43	12-2050	60-S0.5	(1)	311,346	2.43
346.00	12-2050	60-R3	0	4,684	2.46	12-2050	60-R3	0	4,684	2.46
TOTAL DUNLAP - WIND				10,242,227	5.09	10,242,227				5.09
FOOTE CREEK - WIND										
341.00	12-2050	65-R2	(1)	5,155	4.94	12-2050	65-R2	(1)	5,155	4.94
343.00	12-2050	55-R2.5	(1)	2,329,011	4.11	12-2050	55-R2.5	(1)	2,329,011	4.11
344.00	12-2050	40-S0	(2)	148,872	5.52	12-2050	40-S0	(2)	148,872	5.52
345.00	12-2050	60-S0.5	(1)	90,476	5.01	12-2050	60-S0.5	(1)	90,476	5.01
TOTAL FOOTE CREEK - WIND				2,573,514	4.20	2,573,514				4.20
GLENROCK - WIND										
341.00	12-2049	65-R2	(1)	289,531	2.39	12-2049	65-R2	(1)	289,531	2.39
343.00	12-2049	55-R2.5	(1)	20,699,052	4.26	12-2049	55-R2.5	(1)	20,699,052	4.26
344.00	12-2049	40-S0	(2)	905,061	5.94	12-2049	40-S0	(2)	905,061	5.94
345.00	12-2049	60-S0.5	(1)	728,609	2.34	12-2049	60-S0.5	(1)	728,609	2.34
346.00	12-2049	60-R3	0	131,137	3.02	12-2049	60-R3	0	131,137	3.02
TOTAL GLENROCK - WIND				22,753,390	4.14	22,753,390				4.14
GOODNOE HILLS - WIND										
341.00	12-2049	65-R2	(1)	122,379	2.21	12-2049	65-R2	(1)	122,379	2.21
343.00	12-2049	55-R2.5	(1)	7,378,849	5.83	12-2049	55-R2.5	(1)	7,378,849	5.83
344.00	12-2049	40-S0	(2)	294,308	7.10	12-2049	40-S0	(2)	294,308	7.10
345.00	12-2049	60-S0.5	(1)	317,202	3.89	12-2049	60-S0.5	(1)	317,202	3.89
346.00	12-2049	60-R3	0	4,819	2.33	12-2049	60-R3	0	4,819	2.33
TOTAL GOODNOE HILLS - WIND				8,117,557	5.61	8,117,557				5.61
HIGH PLAINS / MCFADDEN - WIND										
341.00	12-2049	65-R2	(1)	180,251	2.28	12-2049	65-R2	(1)	180,251	2.28
343.00	12-2049	55-R2.5	(1)	11,070,426	5.47	12-2049	55-R2.5	(1)	11,070,426	5.47
344.00	12-2049	40-S0	(2)	456,228	7.50	12-2049	40-S0	(2)	456,228	7.50
345.00	12-2049	60-S0.5	(1)	366,514	2.39	12-2049	60-S0.5	(1)	366,514	2.39
346.00	12-2049	60-R3	0	4,079	2.54	12-2049	60-R3	0	4,079	2.54
TOTAL HIGH PLAINS / MCFADDEN - WIND				12,077,498	5.21	12,077,498				5.21
LEANING JUNIPER - WIND										
341.00	12-2049	65-R2	(1)	100,728	2.00	12-2049	65-R2	(1)	100,728	2.00
343.00	12-2049	55-R2.5	(1)	5,632,051	4.96	12-2049	55-R2.5	(1)	5,632,051	4.96
344.00	12-2049	40-S0	(2)	255,458	9.48	12-2049	40-S0	(2)	255,458	9.48
345.00	12-2049	60-S0.5	(2)	211,902	2.43	12-2049	60-S0.5	(2)	211,902	2.43
346.00	12-2049	60-R3	(1)	2,857	2.40	12-2049	60-R3	(1)	2,857	2.40
TOTAL LEANING JUNIPER - WIND				6,202,986	4.77	6,202,986				4.77
MARENGO - WIND										
341.00	12-2049	65-R2	(1)	213,856	2.06	12-2049	65-R2	(1)	213,856	2.06
343.00	12-2049	55-R2.5	(1)	15,816,140	4.98	12-2049	55-R2.5	(1)	15,816,140	4.98
344.00	12-2049	40-S0	(2)	818,505	6.72	12-2049	40-S0	(2)	818,505	6.72
345.00	12-2049	60-S0.5	(2)	464,030	2.77	12-2049	60-S0.5	(2)	464,030	2.77
346.00	12-2049	60-R3	0	9,319	2.24	12-2049	60-R3	0	9,319	2.24
TOTAL MARENGO - WIND				17,121,850	4.84	17,121,850				4.84

PACIFICORP
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WASHINGTON

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE
STEAM PRODUCTION PLANT										
COLSTRIP GENERATING STATION										
311.00	12-2023	110-S0.5	(6)	10,698,497	16.76	12-2023	110-S0.5	(6)	10,698,497	16.76
312.00	12-2023	65-L0.5	(6)	22,323,005	17.93	12-2023	65-L0.5	(6)	22,323,005	17.93
314.00	12-2023	50-S0	(6)	7,645,330	19.23	12-2023	50-S0	(6)	7,645,330	19.23
315.00	12-2023	80-R2.5	(6)	1,529,115	16.22	12-2023	80-R2.5	(6)	1,529,115	16.22
316.00	12-2023	45-L0	(5)	90,418	20.88	12-2023	45-L0	(5)	90,418	20.88
TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77	42,276,365				17.77
JIM BRIDGER GENERATING STATION										
JIM BRIDGER UNIT 1										
311.00	12-2023	110-S0.5	(4)	1,946,966	12.75	12-2023	110-S0.5	(4)	1,946,966	12.75
312.00	12-2023	65-L0.5	(4)	30,204,512	17.31	12-2023	65-L0.5	(4)	30,204,512	17.31
314.00	12-2023	50-S0	(4)	7,748,510	16.80	12-2023	50-S0	(4)	7,748,510	16.80
315.00	12-2023	80-R2.5	(4)	1,472,558	13.42	12-2023	80-R2.5	(4)	1,472,558	13.42
316.00	12-2023	45-L0	(4)	38,481	12.94	12-2023	45-L0	(4)	38,481	12.94
TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75	41,411,027				16.75
JIM BRIDGER UNIT 2										
311.00	12-2023	110-S0.5	(4)	1,806,819	14.21	12-2023	110-S0.5	(4)	1,806,819	14.21
312.00	12-2023	65-L0.5	(4)	31,014,533	18.06	12-2023	65-L0.5	(4)	31,014,533	18.06
314.00	12-2023	50-S0	(4)	11,212,645	19.05	12-2023	50-S0	(4)	11,212,645	19.05
315.00	12-2023	80-R2.5	(4)	1,326,242	14.64	12-2023	80-R2.5	(4)	1,326,242	14.64
316.00	12-2023	45-L0	(4)	27,801	14.75	12-2023	45-L0	(4)	27,801	14.75
TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97	45,388,040				17.97
JIM BRIDGER UNIT 3										
311.00	12-2023	110-S0.5	(4)	2,702,639	19.21	12-2023	110-S0.5	(4)	2,702,639	19.21
312.00	12-2023	65-L0.5	(4)	62,191,700	23.09	12-2023	65-L0.5	(4)	62,191,700	23.09
314.00	12-2023	50-S0	(4)	9,047,797	20.89	12-2023	50-S0	(4)	9,047,797	20.89
315.00	12-2023	80-R2.5	(4)	1,748,950	20.05	12-2023	80-R2.5	(4)	1,748,950	20.05
316.00	12-2023	45-L0	(4)	34,066	18.62	12-2023	45-L0	(4)	34,066	18.62
TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56	75,725,152				22.56
JIM BRIDGER UNIT 4										
311.00	12-2023	110-S0.5	(4)	6,721,318	16.82	12-2023	110-S0.5	(4)	6,721,318	16.82
312.00	12-2023	65-L0.5	(4)	71,350,003	23.12	12-2023	65-L0.5	(4)	71,350,003	23.12
314.00	12-2023	50-S0	(4)	9,144,450	19.63	12-2023	50-S0	(4)	9,144,450	19.63
315.00	12-2023	80-R2.5	(4)	2,946,470	17.29	12-2023	80-R2.5	(4)	2,946,470	17.29
316.00	12-2023	45-L0	(4)	206,786	17.42	12-2023	45-L0	(4)	206,786	17.42
TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86	90,369,027				21.86
JIM BRIDGER COMMON										
310.20	12-2023	SQUARE	0	41,888	14.90	12-2023	SQUARE	0	41,888	14.90
311.00	12-2023	110-S0.5	(4)	14,043,949	19.39	12-2023	110-S0.5	(4)	14,043,949	19.39
312.00	12-2023	65-L0.5	(4)	20,445,628	20.51	12-2023	65-L0.5	(4)	20,445,628	20.51
314.00	12-2023	50-S0	(4)	2,175,049	21.62	12-2023	50-S0	(4)	2,175,049	21.62
315.00	12-2023	80-R2.5	(4)	3,605,867	20.34	12-2023	80-R2.5	(4)	3,605,867	20.34
316.00	12-2023	45-L0	(4)	795,378	25.10	12-2023	45-L0	(4)	795,378	25.10
TOTAL JIM BRIDGER COMMON				41,107,759	20.21	41,107,759				20.21
TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25	294,001,005				20.25
TOTAL STEAM PLANT				336,277,370	19.90	336,277,370				19.90
SEVEN MILE HILL - WIND										
341.00	12-2049	65-R2	(1)	146,730	2.28	12-2049	65-R2	(1)	146,730	2.28
343.00	12-2049	55-R2.5	(1)	9,981,807	5.23	12-2049	55-R2.5	(1)	9,981,807	5.23
344.00	12-2049	40-S0	(2)	425,609	7.40	12-2049	40-S0	(2)	425,609	7.40
345.00	12-2049	60-S0.5	(1)	331,055	2.36	12-2049	60-S0.5	(1)	331,055	2.36
346.00	12-2049	60-R3	0	23,263	2.54	12-2049	60-R3	0	23,263	2.54
TOTAL SEVEN MILE HILL - WIND				10,908,464	5.00	10,908,464				5.00
TB FLATS - WIND										
341.00	12-2050	65-R2	(1)	610,172	3.44	12-2050	65-R2	(1)	610,172	3.44
343.00	12-2050	55-R2.5	(1)	17,963,869	3.43	12-2050	55-R2.5	(1)	17,963,869	3.43
344.00	12-2050	40-S0	(2)	683,837	3.85	12-2050	40-S0	(2)	683,837	3.85
345.00	12-2050	60-S0.5	(1)	1,032,078	3.49	12-2050	60-S0.5	(1)	1,032,078	3.49
346.00	12-2050	60-R3	0	98,640	3.34	12-2050	60-R3	0	98,640	3.34
TOTAL TB FLATS - WIND				20,388,596	3.45	20,388,596				3.45
EKOLA FLATS - WIND										
341.00	12-2050	65-R2	(2)	331,948	3.47	12-2050	65-R2	(2)	331,948	3.47
343.00	12-2050	55-R2.5	(2)	9,772,710	3.47	12-2050	55-R2.5	(2)	9,772,710	3.47
344.00	12-2050	40-S0	(2)	368,313	3.85	12-2050	40-S0	(2)	368,313	3.85
345.00	12-2050	60-S0.5	(2)	561,469	3.53	12-2050	60-S0.5	(2)	561,469	3.53
346.00	12-2050	60-R3	(1)	53,668	3.37	12-2050	60-R3	(1)	53,668	3.37
TOTAL EKOLA FLATS - WIND				11,088,108	3.48	11,088,108				3.48
CEDAR SPRINGS - WIND										
341.00	12-2050	65-R2	(1)	295,088	3.44	12-2050	65-R2	(1)	295,088	3.44
343.00	12-2050	55-R2.5	(1)	8,687,580	3.43	12-2050	55-R2.5	(1)	8,687,580	3.43
344.00	12-2050	40-S0	(2)	330,713	3.85	12-2050	40-S0	(2)	330,713	3.85
345.00	12-2050	60-S0.5	(1)	499,127	3.49	12-2050	60-S0.5	(1)	499,127	3.49
346.00	12-2050	60-R3	(1)	48,189	3.37	12-2050	60-R3	(1)	48,189	3.37
TOTAL CEDAR SPRINGS - WIND				9,860,697	3.45	9,860,697				3.45
SOLAR GENERATING										
344.00	12-2027	SQUARE	0	228	4.11	12-2027	SQUARE	0	228	4.11
344.00	12-2014	SQUARE	0	0	-	12-2014	SQUARE	0	0	-
344.00	12-2014	SQUARE	0	0	-	12-2014	SQUARE	0	0	-
344.00	12-2015	50-R2.5	0	0	-	12-2015	50-R2.5	0	0	-
TOTAL SOLAR GENERATING				228	0.15	228				0.15
MOBILE GENERATORS										
344.00	50-R2.5	0	12,019	1.43	50-R2.5	0	12,019	1.43	12,019	1.43
344.00	50-R2.5	0	13,934	1.64	50-R2.5	0	13,934	1.64	13,934	1.64
TOTAL MOBILE GENERATORS				25,953	1.54	25,953				1.54
TOTAL DEPRECIABLE OTHER PRODUCTION				203,786,985	4.02	203,715,719				4.01
TOTAL PRODUCTION PLANT				234,254,666	4.89	234,150,544				4.48

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WASHINGTON

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE
STEAM PRODUCTION PLANT										
311.00 COLSTRIP GENERATING STATION	12-2023	110-S0.5	(6)	10,698,497	16.76	12-2023	110-S0.5	(6)	10,698,497	16.76
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(6)	22,323,005	17.93	12-2023	65-L0.5	(6)	22,323,005	17.93
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(6)	7,645,330	19.23	12-2023	50-S0	(6)	7,645,330	19.23
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(6)	1,529,115	16.22	12-2023	80-R2.5	(6)	1,529,115	16.22
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(5)	90,418	20.88	12-2023	45-L0	(5)	90,418	20.88
TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77				42,276,365	17.77
JIM BRIDGER GENERATING STATION										
JIM BRIDGER UNIT 1										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	1,946,966	12.75	12-2023	110-S0.5	(4)	1,946,966	12.75
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	30,204,512	17.31	12-2023	65-L0.5	(4)	30,204,512	17.31
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	7,748,510	16.80	12-2023	50-S0	(4)	7,748,510	16.80
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	1,472,558	13.42	12-2023	80-R2.5	(4)	1,472,558	13.42
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	38,481	12.94	12-2023	45-L0	(4)	38,481	12.94
TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75				41,411,027	16.75
JIM BRIDGER UNIT 2										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	1,806,819	14.21	12-2023	110-S0.5	(4)	1,806,819	14.21
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	31,014,533	18.06	12-2023	65-L0.5	(4)	31,014,533	18.06
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	11,212,645	19.05	12-2023	50-S0	(4)	11,212,645	19.05
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	1,326,242	14.64	12-2023	80-R2.5	(4)	1,326,242	14.64
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	27,801	14.75	12-2023	45-L0	(4)	27,801	14.75
TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97				45,388,040	17.97
JIM BRIDGER UNIT 3										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	2,702,639	19.21	12-2023	110-S0.5	(4)	2,702,639	19.21
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	62,191,700	23.09	12-2023	65-L0.5	(4)	62,191,700	23.09
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	9,047,797	20.89	12-2023	50-S0	(4)	9,047,797	20.89
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	1,748,950	20.05	12-2023	80-R2.5	(4)	1,748,950	20.05
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	34,066	18.62	12-2023	45-L0	(4)	34,066	18.62
TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56				75,725,152	22.56
JIM BRIDGER UNIT 4										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	6,721,318	16.82	12-2023	110-S0.5	(4)	6,721,318	16.82
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	71,350,003	23.12	12-2023	65-L0.5	(4)	71,350,003	23.12
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	9,144,450	19.63	12-2023	50-S0	(4)	9,144,450	19.63
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	2,946,470	17.29	12-2023	80-R2.5	(4)	2,946,470	17.29
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	206,786	17.42	12-2023	45-L0	(4)	206,786	17.42
TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86				90,369,027	21.86
JIM BRIDGER COMMON										
310.20 LAND RIGHTS	12-2023	SQUARE	0	41,888	14.90	12-2023	SQUARE	0	41,888	14.90
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	14,043,949	19.39	12-2023	110-S0.5	(4)	14,043,949	19.39
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	20,445,628	20.51	12-2023	65-L0.5	(4)	20,445,628	20.51
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	2,175,049	21.62	12-2023	50-S0	(4)	2,175,049	21.62
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	3,605,867	20.34	12-2023	80-R2.5	(4)	3,605,867	20.34
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	795,378	25.10	12-2023	45-L0	(4)	795,378	25.10
TOTAL JIM BRIDGER COMMON				41,107,759	20.21				41,107,759	20.21
TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25				294,001,005	20.25
TOTAL STEAM PLANT				336,277,370	19.90				336,277,370	19.90
TRANSMISSION PLANT										
350.20 RIGHTS-OF-WAY		80-R4	0	2,740,305	1.22		90-R4	0	2,387,100	1.06
352.00 STRUCTURES AND IMPROVEMENTS		70-R3	(10)	4,471,687	1.56		75-R2.5	(5)	3,909,950	1.36
353.00 STATION EQUIPMENT		58-S0	(10)	45,189,695	1.87		60-S0	(10)	42,897,112	1.78
354.00 TOWERS AND FIXTURES		70-R4	(10)	25,209,356	1.54		72-R4	(8)	23,533,852	1.44
355.00 POLES AND FIXTURES		60-R2	(50)	30,098,544	2.46		65-R2.5	(40)	26,304,490	2.15
356.00 OVERHEAD CONDUCTORS AND DEVICES		65-R3	(35)	31,735,033	2.02		68-R2.5	(30)	28,375,112	1.81
357.00 UNDERGROUND CONDUIT		60-S2.5	0	56,323	1.61		60-S2.5	0	54,230	1.55
358.00 UNDERGROUND CONDUCTORS AND DEVICES		60-S2.5	(5)	133,629	1.68		60-S2.5	(5)	127,692	1.61
359.00 ROADS AND TRAILS		70-R5	0	161,705	1.36		75-R5	0	143,922	1.21
TOTAL TRANSMISSION PLANT				139,796,277	1.90				127,733,460	1.73
DISTRIBUTION PLANT										
OREGON - DISTRIBUTION										
360.20 RIGHTS-OF-WAY		60-S2.5	0	72,636	1.35		60-S2.5	0	72,636	1.35
361.00 STRUCTURES AND IMPROVEMENTS		65-R2	(10)	607,162	1.63		65-R2	(10)	607,162	1.63
362.00 STATION EQUIPMENT		53-R1	(20)	6,254,671	2.15		53-R1	(20)	6,254,671	2.15
364.00 POLES, TOWERS AND FIXTURES		55-R1	(100)	14,340,303	3.42		55-R1	(100)	14,340,303	3.42
365.00 OVERHEAD CONDUCTORS AND DEVICES		60-R1	(60)	6,949,370	2.46		60-R1	(60)	6,949,370	2.46
366.00 UNDERGROUND CONDUIT		70-R3	(50)	2,034,675	2.00		70-R3	(50)	2,034,675	2.00
367.00 UNDERGROUND CONDUCTORS AND DEVICES		60-R2.5	(35)	4,251,699	2.10		60-R2.5	(35)	4,251,699	2.10
368.00 LINE TRANSFORMERS		46-R1.5	(30)	12,548,312	2.58		46-R1.5	(30)	12,548,312	2.58
369.10 OVERHEAD SERVICES		55-R1	(35)	2,431,863	2.32		55-R1	(35)	2,431,863	2.32
369.20 UNDERGROUND SERVICES		60-R4	(40)	4,806,166	2.19		60-R4	(40)	4,806,166	2.19
370.00 METERS		20-S3	(3)	2,638,890	3.98		20-S3	(3)	2,638,890	3.98
371.00 INSTALLATIONS ON CUSTOMER PREMISES		27-L0	(50)	116,045	4.73		27-L0	(50)	116,045	4.73
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		45-R1	(30)	650,451	2.60		45-R1	(30)	650,451	2.60
TOTAL OREGON - DISTRIBUTION				57,702,243	2.57				57,702,243	2.57
WASHINGTON - DISTRIBUTION										
360.20 RIGHTS-OF-WAY		55-R3	0	8,089	1.67		55-R3	0	7,796	1.61
361.00 STRUCTURES AND IMPROVEMENTS		60-R2	(5)	96,211	1.71		67-R2	(5)	85,243	1.52
362.00 STATION EQUIPMENT		54-R1	(25)	1,839,484	2.25		54-R1	(25)	1,815,034	2.22
364.00 POLES, TOWERS AND FIXTURES		55-R1.5	(100)	3,876,204	3.46		56-R1.5	(100)	3,743,302	3.34
365.00 OVERHEAD CONDUCTORS AND DEVICES		60-R1.5	(65)	2,000,197	2.62		60-R1.5	(65)	1,833,291	2.40
366.00 UNDERGROUND CONDUIT		55-R3	(40)	450,290	2.36		55-R3	(40)	439,954	2.31
367.00 UNDERGROUND CONDUCTORS AND DEVICES		55-R3	(35)	711,651	2.33		60-R3	(35)	642,972	2.10
368.00 LINE TRANSFORMERS		45-R2	(25)	2,951,546	2.56		46-R2	(25)	2,702,713	2.34
369.10 OVERHEAD SERVICES		60-R1	(40)	539,978	2.24		62-R1	(40)	515,741	2.14
369.20 UNDERGROUND SERVICES		55-R4	(50)	1,122,765	2.60		55-R4	(45)	1,059,938	2.46
370.00 METERS		20-S3	(3)	655,580	5.21		20-S3	(3)	635,195	5.05
371.00 INSTALLATIONS ON CUSTOMER PREMISES		30-L0	(40)	17,760	4.15		30-L0	(40)	16,701	3.90
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		45-R0.5	(40)	141,855	2.99		45-R0.5	(40)	138,976	2.93
TOTAL WASHINGTON - DISTRIBUTION				14,411,610	2.74				13,636,856	2.59

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
WASHINGTON

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRAUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRAUAL RATE
STEAM PRODUCTION PLANT										
COLSTRIP GENERATING STATION										
311.00	12-2023	110-S0.5	(6)	10,698,497	16.76	12-2023	110-S0.5	(6)	10,698,497	16.76
312.00	12-2023	65-L0.5	(6)	22,323,005	17.93	12-2023	65-L0.5	(6)	22,323,005	17.93
314.00	12-2023	50-S0	(6)	7,645,330	19.23	12-2023	50-S0	(6)	7,645,330	19.23
315.00	12-2023	80-R2.5	(6)	1,529,115	16.22	12-2023	80-R2.5	(6)	1,529,115	16.22
316.00	12-2023	45-L0	(5)	90,418	20.88	12-2023	45-L0	(5)	90,418	20.88
TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77	42,276,365				17.77
JIM BRIDGER GENERATING STATION										
JIM BRIDGER UNIT 1										
311.00	12-2023	110-S0.5	(4)	1,946,966	12.75	12-2023	110-S0.5	(4)	1,946,966	12.75
312.00	12-2023	65-L0.5	(4)	30,204,512	17.31	12-2023	65-L0.5	(4)	30,204,512	17.31
314.00	12-2023	50-S0	(4)	7,748,510	16.80	12-2023	50-S0	(4)	7,748,510	16.80
315.00	12-2023	80-R2.5	(4)	1,472,558	13.42	12-2023	80-R2.5	(4)	1,472,558	13.42
316.00	12-2023	45-L0	(4)	38,481	12.94	12-2023	45-L0	(4)	38,481	12.94
TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75	41,411,027				16.75
JIM BRIDGER UNIT 2										
311.00	12-2023	110-S0.5	(4)	1,806,819	14.21	12-2023	110-S0.5	(4)	1,806,819	14.21
312.00	12-2023	65-L0.5	(4)	31,014,533	18.06	12-2023	65-L0.5	(4)	31,014,533	18.06
314.00	12-2023	50-S0	(4)	11,212,645	19.05	12-2023	50-S0	(4)	11,212,645	19.05
315.00	12-2023	80-R2.5	(4)	1,326,242	14.64	12-2023	80-R2.5	(4)	1,326,242	14.64
316.00	12-2023	45-L0	(4)	27,801	14.75	12-2023	45-L0	(4)	27,801	14.75
TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97	45,388,040				17.97
JIM BRIDGER UNIT 3										
311.00	12-2023	110-S0.5	(4)	2,702,639	19.21	12-2023	110-S0.5	(4)	2,702,639	19.21
312.00	12-2023	65-L0.5	(4)	62,191,700	23.09	12-2023	65-L0.5	(4)	62,191,700	23.09
314.00	12-2023	50-S0	(4)	9,047,797	20.89	12-2023	50-S0	(4)	9,047,797	20.89
315.00	12-2023	80-R2.5	(4)	1,748,950	20.05	12-2023	80-R2.5	(4)	1,748,950	20.05
316.00	12-2023	45-L0	(4)	34,066	18.62	12-2023	45-L0	(4)	34,066	18.62
TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56	75,725,152				22.56
JIM BRIDGER UNIT 4										
311.00	12-2023	110-S0.5	(4)	6,721,318	16.82	12-2023	110-S0.5	(4)	6,721,318	16.82
312.00	12-2023	65-L0.5	(4)	71,350,003	23.12	12-2023	65-L0.5	(4)	71,350,003	23.12
314.00	12-2023	50-S0	(4)	9,144,450	19.63	12-2023	50-S0	(4)	9,144,450	19.63
315.00	12-2023	80-R2.5	(4)	2,946,470	17.29	12-2023	80-R2.5	(4)	2,946,470	17.29
316.00	12-2023	45-L0	(4)	206,786	17.42	12-2023	45-L0	(4)	206,786	17.42
TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86	90,369,027				21.86
JIM BRIDGER COMMON										
310.20	12-2023	SQUARE	0	41,888	14.90	12-2023	SQUARE	0	41,888	14.90
311.00	12-2023	110-S0.5	(4)	14,043,949	19.39	12-2023	110-S0.5	(4)	14,043,949	19.39
312.00	12-2023	65-L0.5	(4)	20,445,628	20.51	12-2023	65-L0.5	(4)	20,445,628	20.51
314.00	12-2023	50-S0	(4)	2,175,049	21.62	12-2023	50-S0	(4)	2,175,049	21.62
315.00	12-2023	80-R2.5	(4)	3,605,867	20.34	12-2023	80-R2.5	(4)	3,605,867	20.34
316.00	12-2023	45-L0	(4)	795,378	25.10	12-2023	45-L0	(4)	795,378	25.10
TOTAL JIM BRIDGER COMMON				41,107,759	20.21	41,107,759				20.21
TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25	294,001,005				20.25
TOTAL STEAM PLANT				336,277,370	19.90	336,277,370				19.90
WYOMING - DISTRIBUTION										
360.20		50-S4	0	119,723	1.85	50-S4	0	114,986	1.78	
361.00		65-R2.5	(10)	314,852	1.65	65-R2.5	(10)	311,575	1.64	
362.00		55-R1	(10)	2,789,748	1.93	57-R1	(10)	2,651,041	1.83	
364.00		55-R1	(100)	5,975,738	3.51	57-R1	(100)	5,694,642	3.34	
365.00		60-R0.5	(50)	2,793,407	2.43	75-R0.5	(50)	2,754,202	2.36	
366.00		45-R2.5	(35)	896,845	2.86	45-R2.5	(35)	877,920	2.80	
367.00		45-R3	(30)	1,729,215	2.61	45-R3	(30)	1,665,301	2.52	
368.00		40-R1.5	(30)	4,102,988	3.10	42-R1	(30)	3,860,579	2.91	
369.10		60-R1.5	(35)	471,747	2.19	60-R1.5	(35)	464,213	2.16	
369.20		50-R4	(55)	1,512,781	3.04	50-R4	(55)	1,483,147	2.98	
370.00		20-S3	(3)	840,949	5.30	20-S3	(3)	812,350	5.12	
371.00		30-O1	(60)	34,341	3.93	30-O1	(60)	31,056	3.55	
373.00		50-R0.5	(45)	299,669	2.78	50-R0.5	(45)	294,085	2.73	
TOTAL WYOMING - DISTRIBUTION				21,881,003	2.79	21,015,097				2.68
CALIFORNIA - DISTRIBUTION										
360.20		65-R4	0	14,225	1.25	65-R4	0	14,225	1.25	
361.00		55-R2.5	(10)	99,965	1.94	55-R2.5	(10)	99,965	1.94	
362.00		50-R1	(25)	781,461	2.41	50-R1	(25)	781,461	2.41	
364.00		55-R1.5	(100)	2,510,013	3.49	55-R1.5	(100)	2,510,013	3.49	
365.00		65-R1	(60)	851,314	2.34	65-R1	(60)	851,314	2.34	
366.00		60-R4	(45)	431,280	2.26	60-R4	(45)	431,280	2.26	
367.00		55-R3	(40)	509,836	2.38	55-R3	(40)	509,836	2.38	
368.00		55-R2	(40)	1,429,293	2.42	55-R2	(40)	1,429,293	2.42	
369.10		55-R1.5	(50)	299,072	2.65	55-R1.5	(50)	299,072	2.65	
369.20		60-R4	(50)	425,035	2.60	60-R4	(50)	425,035	2.60	
370.00		20-S3	(3)	172,647	4.70	20-S3	(3)	172,647	4.70	
371.00		25-L0	(60)	12,762	5.09	25-L0	(60)	12,762	5.09	
373.00		35-O1	(45)	33,158	3.90	35-O1	(45)	33,158	3.90	
TOTAL CALIFORNIA - DISTRIBUTION				7,570,061	2.70	7,570,061				2.70
UTAH - DISTRIBUTION										
360.20		65-R4	0	185,781	1.56	65-R4	0	184,531	1.55	
361.00		60-R2	(10)	1,055,346	1.87	60-R2	(10)	1,049,413	1.86	
362.00		50-S0	(15)	11,492,106	2.33	50-S0	(15)	11,413,892	2.31	
364.00		50-R0.5	(85)	16,071,953	3.75	50-R0.5	(85)	15,515,096	3.62	
365.00		54-R0.5	(40)	6,559,293	2.60	54-R0.5	(40)	6,517,789	2.59	
365.00		60-R2.5	(45)	5,606,614	2.45	60-R2.5	(45)	5,356,528	2.34	
367.00		60-R2.5	(20)	11,972,149	2.00	60-R2.5	(15)	11,327,810	1.89	
368.00		47-R1	(10)	14,413,463	2.38	47-R1	(10)	14,316,874	2.36	
369.00		55-R3	(30)	8,891,993	2.42	55-R3	(25)	8,460,392	2.30	
370.00		20-S3	(3)	5,459,240	6.03	20-S3	(3)	5,321,429	5.88	
371.00		25-L0	(60)	235,297	6.49	25-L0	(60)	229,884	6.34	
373.00		25-R0.5	(30)	1,154,915	5.50	25-R0.5	(30)	1,126,178	5.36	
TOTAL UTAH - DISTRIBUTION				83,098,150	2.63	80,819,816				2.56

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
WASHINGTON

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRAUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRAUAL RATE
STEAM PRODUCTION PLANT										
COLSTRIP GENERATING STATION										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(6)	10,698,497	16.76	12-2023	110-S0.5	(6)	10,698,497	16.76
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(6)	22,323,005	17.93	12-2023	65-L0.5	(6)	22,323,005	17.93
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(6)	7,645,330	19.23	12-2023	50-S0	(6)	7,645,330	19.23
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(6)	1,529,115	16.22	12-2023	80-R2.5	(6)	1,529,115	16.22
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(5)	90,418	20.88	12-2023	45-L0	(5)	90,418	20.88
TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77				42,276,365	17.77
JIM BRIDGER GENERATING STATION										
JIM BRIDGER UNIT 1										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	1,946,966	12.75	12-2023	110-S0.5	(4)	1,946,966	12.75
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	30,204,512	17.31	12-2023	65-L0.5	(4)	30,204,512	17.31
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	7,748,510	16.80	12-2023	50-S0	(4)	7,748,510	16.80
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	1,472,558	13.42	12-2023	80-R2.5	(4)	1,472,558	13.42
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	38,481	12.94	12-2023	45-L0	(4)	38,481	12.94
TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75				41,411,027	16.75
JIM BRIDGER UNIT 2										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	1,806,819	14.21	12-2023	110-S0.5	(4)	1,806,819	14.21
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	31,014,533	18.06	12-2023	65-L0.5	(4)	31,014,533	18.06
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	11,212,645	19.05	12-2023	50-S0	(4)	11,212,645	19.05
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	1,326,242	14.64	12-2023	80-R2.5	(4)	1,326,242	14.64
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	27,801	14.75	12-2023	45-L0	(4)	27,801	14.75
TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97				45,388,040	17.97
JIM BRIDGER UNIT 3										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	2,702,639	19.21	12-2023	110-S0.5	(4)	2,702,639	19.21
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	62,191,700	23.09	12-2023	65-L0.5	(4)	62,191,700	23.09
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	9,047,797	20.89	12-2023	50-S0	(4)	9,047,797	20.89
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	1,748,950	20.05	12-2023	80-R2.5	(4)	1,748,950	20.05
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	34,066	18.62	12-2023	45-L0	(4)	34,066	18.62
TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56				75,725,152	22.56
JIM BRIDGER UNIT 4										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	6,721,318	16.82	12-2023	110-S0.5	(4)	6,721,318	16.82
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	71,350,003	23.12	12-2023	65-L0.5	(4)	71,350,003	23.12
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	9,144,450	19.63	12-2023	50-S0	(4)	9,144,450	19.63
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	2,946,470	17.29	12-2023	80-R2.5	(4)	2,946,470	17.29
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	206,786	17.42	12-2023	45-L0	(4)	206,786	17.42
TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86				90,369,027	21.86
JIM BRIDGER COMMON										
310.20 LAND RIGHTS	12-2023	SQUARE	0	41,888	14.90	12-2023	SQUARE	0	41,888	14.90
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	14,043,949	19.39	12-2023	110-S0.5	(4)	14,043,949	19.39
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	20,445,628	20.51	12-2023	65-L0.5	(4)	20,445,628	20.51
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	2,175,049	21.62	12-2023	50-S0	(4)	2,175,049	21.62
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	3,605,867	20.34	12-2023	80-R2.5	(4)	3,605,867	20.34
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	795,378	25.10	12-2023	45-L0	(4)	795,378	25.10
TOTAL JIM BRIDGER COMMON				41,107,759	20.21				41,107,759	20.21
TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25				294,001,005	20.25
TOTAL STEAM PLANT				336,277,370	19.90				336,277,370	19.90
IDAHO - DISTRIBUTION										
360.20 RIGHTS-OF-WAY		60-R4	0	22,203	1.53	60-R4	0	22,338	1.54	
361.00 STRUCTURES AND IMPROVEMENTS		65-R3	(5)	35,900	1.51	65-R3	(5)	36,109	1.52	
362.00 STATION EQUIPMENT		55-R1.5	(15)	778,788	1.97	57-R1	(15)	761,119	1.93	
364.00 POLES, TOWERS AND FIXTURES		50-R0.5	(90)	3,769,586	3.67	53-R1	(90)	3,556,993	3.44	
365.00 OVERHEAD CONDUCTORS AND DEVICES		54-R0.5	(35)	977,403	2.35	54-R0.5	(30)	942,763	2.27	
366.00 UNDERGROUND CONDUIT		60-R2	(40)	252,136	2.22	60-R2	(40)	253,275	2.23	
367.00 UNDERGROUND CONDUCTORS AND DEVICES		60-R2.5	(15)	521,366	1.74	60-R2.5	(15)	524,950	1.76	
368.00 LINE TRANSFORMERS		47-R1	(10)	1,985,671	2.18	47-R1	(10)	1,997,874	2.19	
369.00 SERVICES		55-R3	(30)	1,107,147	2.24	55-R3	(30)	1,112,558	2.26	
370.00 METERS		20-S3	(3)	676,547	4.19	20-S3	(3)	693,823	4.30	
371.00 INSTALLATIONS ON CUSTOMER PREMISES		25-R0.5	(45)	6,931	6.79	25-R0.5	(35)	6,405	4.42	
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		30-078		3,078	3.98			3,058	4.05	
TOTAL IDAHO - DISTRIBUTION				10,163,756	2.63			9,938,755	2.57	
TOTAL DISTRIBUTION PLANT				194,826,823	2.64			190,682,828	2.60	
GENERAL PLANT										
OREGON - GENERAL										
390.00 STRUCTURES AND IMPROVEMENTS		55-R1.5	(15)	1,798,126	2.08	55-R1.5	(15)	1,798,126	2.08	
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		13-S2	10	566,357	6.43	13-S2	10	566,357	6.43	
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		16-S2	10	712,564	5.51	16-S2	10	712,564	5.51	
392.09 TRANSPORTATION EQUIPMENT - TRAILERS		33-S1	10	95,362	2.72	33-S1	10	95,362	2.72	
396.03 LIGHT POWER OPERATED EQUIPMENT		10-S3	10	1,132,210	9.31	10-S3	10	1,132,210	9.31	
396.07 HEAVY POWER OPERATED EQUIPMENT		16-L1	15	1,268,285	5.20	16-L1	15	1,268,285	5.20	
TOTAL OREGON - GENERAL				5,572,904	3.76			5,572,904	3.76	
WASHINGTON - GENERAL										
390.00 STRUCTURES AND IMPROVEMENTS		40-S3	(10)	272,053	2.08	40-S3	(10)	268,691	2.06	
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		14-S2	10	47,369	2.90	14-S2	10	45,250	2.78	
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		19-S1	10	161,319	3.43	19-S1	10	159,271	3.39	
392.09 TRANSPORTATION EQUIPMENT - TRAILERS		33-S0.5	10	16,149	2.29	33-S0.5	10	16,021	2.28	
396.03 LIGHT POWER OPERATED EQUIPMENT		10-S2.5	10	230,136	9.49	10-S2.5	10	227,052	9.36	
396.07 HEAVY POWER OPERATED EQUIPMENT		15-L1.5	15	248,041	3.93	16-L1.5	15	238,434	3.78	
TOTAL WASHINGTON - GENERAL				975,067	3.38			954,719	3.31	
WYOMING - GENERAL										
389.20 LAND RIGHTS		55-R4	0	1,396	1.88	55-R4	0	1,390	1.87	
390.00 STRUCTURES AND IMPROVEMENTS		50-R2	(20)	482,109	2.55	55-R2	(20)	431,430	2.28	
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		14-S1.5	10	409,803	8.78	14-S1.5	10	401,002	8.60	
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		16-L2	5	558,028	6.86	16-L2	5	551,936	6.79	
392.09 TRANSPORTATION EQUIPMENT - TRAILERS		35-S2.5	5	117,082	3.07	35-S2.5	5	115,691	3.03	
396.03 LIGHT POWER OPERATED EQUIPMENT		9-S3	10	656,536	14.83	9-S3	10	646,227	14.66	
396.07 HEAVY POWER OPERATED EQUIPMENT		15-L0	20	2,278,265	5.80	15-L0	20	2,265,800	5.77	
TOTAL WYOMING - GENERAL				4,503,220	5.68			4,413,476	5.56	
CALIFORNIA - GENERAL										
390.00 STRUCTURES AND IMPROVEMENTS		60-R2	(20)	69,083	1.99	60-R2	(20)	69,083	1.99	
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		13-S2	10	99,760	8.53	13-S2	10	99,760	8.63	
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		17-L2	10	53,021	5.31	17-L2	10	53,021	5.31	
392.09 TRANSPORTATION EQUIPMENT - TRAILERS		35-S2	5	12,545	2.68	35-S2	5	12,545	2.68	
396.03 LIGHT POWER OPERATED EQUIPMENT		9-S4	10	176,663	12.21	9-S4	10	176,663	12.21	
396.07 HEAVY POWER OPERATED EQUIPMENT		15-L2	15	126,665	5.59	15-L2	15	126,665	5.59	
TOTAL CALIFORNIA - GENERAL				537,737	5.48			537,737	5.48	

PACIFICORP
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020
WASHINGTON

ACCOUNT	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE
STEAM PRODUCTION PLANT										
COLSTRIP GENERATING STATION										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(6)	10,698,497	16.76	12-2023	110-S0.5	(6)	10,698,497	16.76
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(6)	22,323,005	17.93	12-2023	65-L0.5	(6)	22,323,005	17.93
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(6)	7,645,330	19.23	12-2023	50-S0	(6)	7,645,330	19.23
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(6)	1,529,115	16.22	12-2023	80-R2.5	(6)	1,529,115	16.22
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(5)	90,418	20.88	12-2023	45-L0	(5)	90,418	20.88
TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77				42,276,365	17.77
JIM BRIDGER GENERATING STATION										
JIM BRIDGER UNIT 1										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	1,946,966	12.75	12-2023	110-S0.5	(4)	1,946,966	12.75
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	30,204,512	17.31	12-2023	65-L0.5	(4)	30,204,512	17.31
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	7,748,510	16.80	12-2023	50-S0	(4)	7,748,510	16.80
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	1,472,558	13.42	12-2023	80-R2.5	(4)	1,472,558	13.42
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	38,481	12.94	12-2023	45-L0	(4)	38,481	12.94
TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75				41,411,027	16.75
JIM BRIDGER UNIT 2										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	1,806,819	14.21	12-2023	110-S0.5	(4)	1,806,819	14.21
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	31,014,533	18.06	12-2023	65-L0.5	(4)	31,014,533	18.06
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	11,212,645	19.05	12-2023	50-S0	(4)	11,212,645	19.05
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	1,326,242	14.64	12-2023	80-R2.5	(4)	1,326,242	14.64
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	27,801	14.75	12-2023	45-L0	(4)	27,801	14.75
TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97				45,388,040	17.97
JIM BRIDGER UNIT 3										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	2,702,639	19.21	12-2023	110-S0.5	(4)	2,702,639	19.21
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	62,191,700	23.09	12-2023	65-L0.5	(4)	62,191,700	23.09
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	9,047,797	20.89	12-2023	50-S0	(4)	9,047,797	20.89
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	1,748,950	20.05	12-2023	80-R2.5	(4)	1,748,950	20.05
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	34,066	18.62	12-2023	45-L0	(4)	34,066	18.62
TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56				75,725,152	22.56
JIM BRIDGER UNIT 4										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	6,721,318	16.82	12-2023	110-S0.5	(4)	6,721,318	16.82
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	71,350,003	23.12	12-2023	65-L0.5	(4)	71,350,003	23.12
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	9,144,450	19.63	12-2023	50-S0	(4)	9,144,450	19.63
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	2,946,470	17.29	12-2023	80-R2.5	(4)	2,946,470	17.29
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	206,786	17.42	12-2023	45-L0	(4)	206,786	17.42
TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86				90,369,027	21.86
JIM BRIDGER COMMON										
310.20 LAND RIGHTS	12-2023	SQUARE	0	41,888	14.90	12-2023	SQUARE	0	41,888	14.90
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	14,043,949	19.39	12-2023	110-S0.5	(4)	14,043,949	19.39
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	20,445,628	20.51	12-2023	65-L0.5	(4)	20,445,628	20.51
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	2,175,049	21.62	12-2023	50-S0	(4)	2,175,049	21.62
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	3,605,867	20.34	12-2023	80-R2.5	(4)	3,605,867	20.34
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	795,378	25.10	12-2023	45-L0	(4)	795,378	25.10
TOTAL JIM BRIDGER COMMON				41,107,759	20.21				41,107,759	20.21
TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25				294,001,005	20.25
TOTAL STEAM PLANT				336,277,370	19.90				336,277,370	19.90
UTAH - GENERAL										
389.20 LAND RIGHTS		50-R1	0	1,684	2.05	50-R1	0	1,684	2.05	
390.00 STRUCTURES AND IMPROVEMENTS		50-R1	(20)	2,479,237	2.55	50-R1	(20)	2,479,237	2.55	
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		13-L2.5	10	1,423,417	8.92	13-L2.5	10	1,423,417	8.92	
392.30 AIRCRAFT		10-SQ	20	115,964	6.23	10-SQ	20	115,964	6.23	
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		17-L2	5	1,520,826	6.38	17-L2	5	1,520,826	6.38	
392.09 TRANSPORTATION EQUIPMENT - TRAILERS		30-S1	10	300,430	3.47	30-S1	10	300,430	3.47	
396.03 LIGHT POWER OPERATED EQUIPMENT		10-L3	10	1,702,272	10.55	10-L3	10	1,702,272	10.55	
396.07 HEAVY POWER OPERATED EQUIPMENT		14-L0.5	20	3,239,807	6.09	14-L0.5	20	3,239,807	6.09	
TOTAL UTAH - GENERAL				10,783,637	4.97			10,783,637	4.97	
IDAHO - GENERAL										
389.20 LAND RIGHTS		60-R3	0	79	1.70	60-R3	0	79	1.70	
390.00 STRUCTURES AND IMPROVEMENTS		60-R3	(10)	270,524	1.84	60-R3	(10)	270,524	1.84	
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		13-S1.5	10	267,460	8.73	13-S1.5	10	267,460	8.73	
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		18-S1	10	266,024	5.19	18-S1	10	266,024	5.19	
392.09 TRANSPORTATION EQUIPMENT - TRAILERS		35-S1	15	37,747	2.44	35-S1	15	37,747	2.44	
396.03 LIGHT POWER OPERATED EQUIPMENT		9-S2	10	368,440	11.95	9-S2	10	368,440	11.95	
396.07 HEAVY POWER OPERATED EQUIPMENT		18-L1	10	419,526	5.39	18-L1	10	419,526	5.39	
TOTAL IDAHO - GENERAL				1,629,800	4.61			1,629,800	4.61	
AZ, CO, MT, ETC. - GENERAL										
390.00 STRUCTURES AND IMPROVEMENTS		45-R2	(5)	6,392	1.76	45-R2	(5)	6,392	1.76	
392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS		17-R2.5	5	15,634	3.82	17-R2.5	5	15,634	3.82	
392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		19-R2	15	8,263	3.50	19-R2	15	8,263	3.50	
392.09 TRANSPORTATION EQUIPMENT - TRAILERS		25-S1.5	0	106	1.65	25-S1.5	0	106	1.65	
396.07 HEAVY POWER OPERATED EQUIPMENT		25-R2.5	10	51,738	2.66	25-R2.5	10	51,738	2.66	
TOTAL AZ, CO, MT, ETC. - GENERAL				82,133	2.77			82,133	2.77	
TOTAL GENERAL PLANT				24,084,498	4.62				23,974,406	4.60
TOTAL ELECTRIC PLANT				929,239,634	3.53				912,818,608	3.27

a Estimated decommissioning costs are \$7,752,574
b For additions to new accounts related to Solar and Battery Storage the following survivor curves, net salvage estimates and depreciation rates should be utilized:

Subaccount	Life	Net Salvage	Depreciation Rate
Structures and Improvements - Solar	40-R3	(2)	4.21
Generators - Solar	25-S2.5	(2)	4.65
Accessory Electric Equipment - Solar	25-S2	0	4.63
Battery Storage	15-L3	(5)	7.24