

PacifiCorp
Washington Results of Operations - June 2018
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	2018 Removal Accrual	June 30, 2018 Balance - Note 1
Bridger Plant	(2,233,103)	(9,036,049)
Colstrip Units 3 & 4	(640,137)	2,979,712

D&R Expenditures:

Plant	2018 Amount	Description
Bridger Plant	46,285	Jim Bridger Landfill
	(290)	Jim Bridger Ponds
	13,687	Jim Bridger Asbestos
Colstrip Units 3 & 4	249,652	Colstrip Plant Ponds

Asset Retirement Obligation Updates - Note 2

Plant	Amount	Description
Bridger Plant	1,949,668	Ponds and Landfills
Colstrip Units 3 & 4	(1,010,068)	Ponds and Landfills

Note 1 Net accumulated removal included in accumulated depreciation as of 6/30/2018.

Note 2 Represents changes to asset retirement obligation cash flows in 2018.

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.