

## **Attachment 2**

PACIFICORP

Depreciation Rate Comparison - Plant Balances as of December, 2020

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATED	Allocation Factor Table
			PROPOSED	REVISED PROPOSED	PROPOSED	REVISED PROPOSED	DIFFERENCE	WA	
<b>Production Plant</b>									
Steam Production	CAGE	5,528,590,286	10.05%	10.05%	555,617,103	555,617,103	-	-	CAEW 22.8517%
Steam Production	CAGW	237,901,547	17.77%	17.77%	42,276,365	42,276,365	-	-	CAEE 0.0000%
Steam Production - Jim Bridger	JBG	1,452,064,880	20.25%	20.25%	294,001,005	294,001,005	-	-	CAGW 22.4984%
Steam Production - Water Rights - East		35,466,793							CAGE 0.0000%
Steam Production - Water Rights - JBG		171,270							JBG 22.4984%
									JBE 22.8517%
									CN 7.0708%
Hydro Production	CAGE	201,911,374	4.58%	4.58%	9,250,922	9,246,145	(4,777)	-	SE 7.6873%
Hydro Production	CAGW	793,186,057	2.67%	2.67%	21,216,760	21,188,681	(28,079)	(6,317)	SG 8.1311%
Other Production	CAGE	3,925,388,168	3.90%	3.90%	153,011,222	152,939,956	(71,266)	-	SO 6.8353%
Other Production	CAGW	1,150,248,669	4.41%	4.41%	50,775,763	50,775,763	-	-	UT 0.0000%
Other Production - Water Rights - East		30,952,589							WA 100.0000%
Other Production - Water Rights - West		1,756,736							WY 0.0000%
Total Production Plant		13,357,638,368							CA 0.0000%
Total Production Plant - Depreciable		13,289,290,981	8.47%	8.47%	1,126,149,140	1,126,045,018	(104,122)	(6,317)	ID 0.0000%
									OR 0.0000%
Transmission	CAGW	1,660,094,020	1.96%	1.79%	32,607,878	29,707,456	(2,900,422)	(652,548)	
Transmission	CAGE	5,612,829,633	1.88%	1.72%	105,338,396	96,306,823	(9,031,573)	-	
Transmission	JBG	98,348,513	1.79%	1.67%	1,762,631	1,640,269	(122,362)	(27,529)	
Transmission	SG	4,282,589	2.04%	1.84%	87,371	78,911	(8,460)	(688)	
Total Transmission Plant		7,375,554,755	1.90%	1.73%	139,796,277	127,733,460	(12,062,817)	(680,765)	
<b>Distribution Plant</b>									
Distribution	CA	280,326,706	2.70%	2.70%	7,570,061	7,570,061	-	-	
Distribution	OR	2,243,678,194	2.57%	2.57%	57,702,243	57,702,243	-	-	
Distribution	WA	526,113,490	2.74%	2.59%	14,411,610	13,636,856	(774,754)	(774,754)	
Distribution	WY	783,969,878	2.79%	2.68%	21,881,003	21,015,097	(865,906)	-	Source: Factors from December 2017 Semi-Annual Report -2017 Protocol / Year-End
Distribution	UT	3,160,310,244	2.63%	2.56%	83,098,150	80,819,816	(2,278,334)	-	
Distribution	ID	386,446,632	2.63%	2.57%	10,163,756	9,938,755	(225,001)	-	
Total Distribution		7,380,845,143	2.64%	2.58%	194,826,823	190,682,828	(4,143,995)	(774,754)	
<b>General Plant - Vehicles *</b>									
General Plant - Vehicles 392.1 CA	CAGW	304,035	8.63%	8.63%	26,231	26,231	-	-	
General Plant - Vehicles 392.1 CA	CA	852,236	8.63%	8.63%	73,529	73,529	-	-	
General Plant - Vehicles 392.1 ID	CAGE	768,932	8.73%	8.73%	67,118	67,118	-	-	
General Plant - Vehicles 392.1 ID	ID	2,295,198	8.73%	8.73%	200,342	200,342	-	-	
General Plant - Vehicles 392.1 OR	CAGW	857,171	6.43%	6.43%	55,153	55,153	-	-	
General Plant - Vehicles 392.1 OR	OR	7,689,181	6.43%	6.43%	494,746	494,746	-	-	
General Plant - Vehicles 392.1 OR	SO	255,789	6.43%	6.43%	16,458	16,458	-	-	
General Plant - Vehicles 392.1 OT	CAGE	334,605	3.82%	3.82%	12,765	12,765	-	-	
General Plant - Vehicles 392.1 OT	CAGW	75,191	3.82%	3.82%	2,869	2,869	-	-	
General Plant - Vehicles 392.1 UT	CAGE	3,051,700	8.92%	8.92%	272,352	272,352	-	-	
General Plant - Vehicles 392.1 UT	UT	10,010,742	8.92%	8.92%	893,417	893,417	-	-	
General Plant - Vehicles 392.1 UT	CAEE	251,862	8.92%	8.92%	22,478	22,478	-	-	
General Plant - Vehicles 392.1 UT	SO	2,635,088	8.92%	8.92%	235,171	235,171	-	-	
General Plant - Vehicles 392.1 WA	WA	1,022,424	2.90%	2.78%	29,701	28,372	(1,329)	(1,329)	
General Plant - Vehicles 392.1 WA	CAGW	608,194	2.90%	2.78%	17,668	16,878	(790)	(178)	
General Plant - Vehicles 392.1 WY	CAGE	1,446,493	8.78%	8.60%	127,065	124,336	(2,729)	-	
General Plant - Vehicles 392.1 WY	WY	2,585,714	8.78%	8.60%	227,138	222,260	(4,878)	-	
General Plant - Vehicles 392.1 WY	JBG	632,947	8.78%	8.60%	55,600	54,406	(1,194)	(269)	
General Plant - Vehicles 392.3 UT	SO	1,860,982	6.23%	6.23%	115,964	115,964	-	-	
General Plant - Vehicles 392.5 CA	CAGW	204,130	5.31%	5.31%	10,846	10,846	-	-	
General Plant - Vehicles 392.5 CA	CA	793,720	5.31%	5.31%	42,175	42,175	-	-	
General Plant - Vehicles 392.5 ID	CAGE	779,534	5.19%	5.19%	40,421	40,421	-	-	
General Plant - Vehicles 392.5 ID	ID	4,350,829	5.19%	5.19%	225,603	225,603	-	-	
General Plant - Vehicles 392.5 OR	CAGW	1,109,492	5.51%	5.51%	61,179	61,179	-	-	
General Plant - Vehicles 392.5 OR	OR	11,812,885	5.51%	5.51%	651,385	651,385	-	-	
General Plant - Vehicles 392.5 UT	CAGE	3,608,320	6.38%	6.38%	230,150	230,150	-	-	
General Plant - Vehicles 392.5 UT	UT	18,540,989	6.38%	6.38%	1,182,603	1,182,603	-	-	
General Plant - Vehicles 392.5 UT	SO	1,475,100	6.38%	6.38%	94,087	94,087	-	-	
General Plant - Vehicles 392.5 UT	CAEE	219,289	6.38%	6.38%	13,987	13,987	-	-	
General Plant - Vehicles 392.5 WA	WA	3,133,469	3.43%	3.39%	107,610	106,244	(1,366)	(1,366)	
General Plant - Vehicles 392.5 WA	CAGW	1,563,941	3.43%	3.39%	53,709	53,027	(682)	(153)	
General Plant - Vehicles 392.5 WY	CAGE	1,475,558	6.86%	6.79%	101,250	100,145	(1,105)	-	
General Plant - Vehicles 392.5 WY	WY	5,012,276	6.86%	6.79%	343,934	340,179	(3,755)	-	
General Plant - Vehicles 392.5 WY	JBG	1,644,509	6.86%	6.79%	112,844	111,612	(1,232)	(277)	
General Plant - Vehicles 392.5 OT	CAGE	235,504	3.50%	3.50%	8,232	8,232	-	-	
General Plant - Vehicles 392.5 OT	CAGW	896	3.50%	3.50%	31	31	-	-	
General Plant - Vehicles 392.9 CA	CAGW	13,637	2.68%	2.68%	365	365	-	-	
General Plant - Vehicles 392.9 CA	CA	454,745	2.68%	2.68%	12,180	12,180	-	-	
General Plant - Vehicles 392.9 ID	CAGE	63,528	2.44%	2.44%	1,552	1,552	-	-	
General Plant - Vehicles 392.9 ID	ID	1,481,990	2.44%	2.44%	36,195	36,195	-	-	
General Plant - Vehicles 392.9 OR	CAGW	153,214	2.72%	2.72%	4,160	4,160	-	-	
General Plant - Vehicles 392.9 OR	OR	3,355,388	2.72%	2.72%	91,107	91,107	-	-	
General Plant - Vehicles 392.9 OR	SO	3,491	2.72%	2.72%	95	95	-	-	
General Plant - Vehicles 392.9 UT	CAGE	1,306,628	3.47%	3.47%	45,290	45,290	-	-	
General Plant - Vehicles 392.9 UT	UT	5,800,349	3.47%	3.47%	201,051	201,051	-	-	
General Plant - Vehicles 392.9 UT	SO	1,517,293	3.47%	3.47%	52,592	52,592	-	-	
General Plant - Vehicles 392.9 UT	CAEE	43,182	3.47%	3.47%	1,497	1,497	-	-	
General Plant - Vehicles 392.9 WA	WA	620,650	2.29%	2.28%	14,239	14,126	(113)	(113)	
General Plant - Vehicles 392.9 WA	CAGW	83,243	2.29%	2.28%	1,910	1,895	(15)	(3)	
General Plant - Vehicles 392.9 WY	CAGE	491,055	3.07%	3.03%	15,075	14,896	(179)	-	
General Plant - Vehicles 392.9 WY	WY	3,220,759	3.07%	3.03%	98,878	97,703	(1,175)	-	
General Plant - Vehicles 392.9 WY	JBG	101,918	3.07%	3.03%	3,129	3,092	(37)	(8)	
General Plant - Vehicles 392.9 OT	CAGE	6,433	1.65%	1.65%	106	106	-	-	
General Plant - Vehicles 396.3 CA	CA	1,447,080	12.21%	12.21%	176,663	176,663	-	-	
General Plant - Vehicles 396.3 ID	CAGE	94,951	11.95%	11.95%	11,349	11,349	-	-	
General Plant - Vehicles 396.3 ID	ID	2,987,665	11.95%	11.95%	357,091	357,091	-	-	
General Plant - Vehicles 396.3 OR	CAGW	82,388	9.31%	9.31%	7,668	7,668	-	-	
General Plant - Vehicles 396.3 OR	OR	12,083,235	9.31%	9.31%	1,124,542	1,124,542	-	-	
General Plant - Vehicles 396.3 UT	CAGE	110,980	10.55%	10.55%	11,712	11,712	-	-	
General Plant - Vehicles 396.3 UT	UT	14,569,513	10.55%	10.55%	1,537,513	1,537,513	-	-	
General Plant - Vehicles 396.3 UT	SO	1,450,283	10.55%	10.55%	153,048	153,048	-	-	
General Plant - Vehicles 396.3 WA	WA	2,348,544	9.49%	9.36%	222,852	219,865	(2,986)	(2,986)	
General Plant - Vehicles 396.3 WA	CAGW	76,764	9.49%	9.36%	7,284	7,187	(98)	(22)	
General Plant - Vehicles 396.3 WY	WY	4,408,344	14.89%	14.66%	656,536	646,227	(10,309)	-	
General Plant - Vehicles 396.7 CA	CA	2,265,611	5.59%	5.59%	126,665	126,665	-	-	
General Plant - Vehicles 396.7 ID	CAGE	1,069,121	5.39%	5.39%	57,603	57,603	-	-	
General Plant - Vehicles 396.7 ID	ID	6,717,318	5.39%	5.39%	361,923	361,923	-	-	
General Plant - Vehicles 396.7 OR	CAGW	1,524,457	5.20%	5.20%	79,308	79,308	-	-	
General Plant - Vehicles 396.7 OR	OR	22,854,375	5.20%	5.20%	1,188,977	1,188,977	-	-	
General Plant - Vehicles 396.7 UT	CAGE	13,090,861	6.09%	6.09%	797,043	797,043	-	-	
General Plant - Vehicles 396.7 UT	UT	35,912,226	6.09%	6.09%	2,186,534	2,186,534	-	-	
General Plant - Vehicles 396.7 UT	SO	3,825,432	6.09%	6.09%	232,913	232,913	-	-	
General Plant - Vehicles 396.7 UT	CAEE	382,959	6.09%	6.09%	23,317	23,317	-	-	
General Plant - Vehicles 396.7 WA	WA	5,846,223	3.93%	3.78%	229,754	220,856	(8,899)	(8,899)	
General Plant - Vehicles 396.7 WA	CAGW	465,312	3.93%	3.78%	18,287	17,578	(708)	(159)	
General Plant - Vehicles 396.7 WY	CAGE	14,495,528	5.80%	5.77%	840,550	835,950	(4,599)	-	

General Plant - Vehicles	396.7 WY	WY	14,896,522	5.80%	5.77%	863,802	859,075	(4,726)	-
General Plant - Vehicles	396.7 WY	JBG	9,897,326	5.80%	5.77%	573,914	570,774	(3,140)	(707)
General Plant - Vehicles	396.7 OT	CAGE	1,813,486	2.66%	2.66%	48,265	48,265	-	-
General Plant - Vehicles	396.7 OT	CAGW	130,477	2.66%	2.66%	3,473	3,473	-	-
<b>Total General Plant - Vehicles*</b>			<b>287,063,409</b>	<b>6.52%</b>	<b>6.50%</b>	<b>18,703,815</b>	<b>18,647,770</b>	<b>(56,045)</b>	<b>(16,469)</b>
<b>General Plant - All Other</b>									
General Plant - All Other	389.2 ID	ID	4,646	1.70%	1.70%	79	79	-	-
General Plant - All Other	389.2 UT	CAGE	1,183	2.05%	2.05%	24	24	-	-
General Plant - All Other	389.2 UT	UT	80,996	2.05%	2.05%	1,660	1,660	-	-
General Plant - All Other	389.2 WY	WY	74,246	1.88%	1.87%	1,396	1,390	(6)	-
General Plant - All Other	390 CA	CA	3,012,931	1.99%	1.99%	59,997	59,997	-	-
General Plant - All Other	390 CA	SO	456,255	1.99%	1.99%	9,086	9,086	-	-
General Plant - All Other	390 ID	CAGE	1,446,832	1.84%	1.84%	26,619	26,619	-	-
General Plant - All Other	390 ID	ID	12,477,686	1.84%	1.84%	229,569	229,569	-	-
General Plant - All Other	390 ID	SO	779,213	1.84%	1.84%	14,336	14,336	-	-
General Plant - All Other	390 OR	CAGW	2,963,511	2.08%	2.08%	61,781	61,781	-	-
General Plant - All Other	390 OR	OR	33,518,026	2.08%	2.08%	698,755	698,755	-	-
General Plant - All Other	390 OR	SO	49,771,365	2.08%	2.08%	1,037,590	1,037,590	-	-
General Plant - All Other	390 UT	CAGE	2,387,110	2.55%	2.55%	60,834	60,834	-	-
General Plant - All Other	390 UT	UT	45,382,211	2.55%	2.55%	1,156,532	1,156,532	-	-
General Plant - All Other	390 UT	CN	8,374,998	2.55%	2.55%	213,431	213,431	-	-
General Plant - All Other	390 UT	CAEE	1,041,182	2.55%	2.55%	26,534	26,534	-	-
General Plant - All Other	390 UT	SO	40,099,508	2.55%	2.55%	1,021,907	1,021,907	-	-
General Plant - All Other	390 WA	SO	1,488,037	2.08%	2.06%	31,024	30,641	(383)	(26)
General Plant - All Other	390 WA	WA	11,467,860	2.08%	2.06%	239,095	236,140	(2,955)	(2,955)
General Plant - All Other	390 WA	CAGW	92,763	2.08%	2.06%	1,934	1,910	(24)	(5)
General Plant - All Other	390 WY	CAGE	829,188	2.55%	2.28%	21,167	18,942	(2,225)	-
General Plant - All Other	390 WY	WY	17,893,960	2.55%	2.28%	456,776	408,760	(48,016)	-
General Plant - All Other	390 WY	SO	132,386	2.55%	2.28%	3,379	3,024	(355)	(24)
General Plant - All Other	390 WY	JBG	30,845	2.55%	2.28%	787	705	(83)	(19)
General Plant - All Other	390 OT	CAGE	32,334	1.76%	1.76%	568	568	-	-
General Plant - All Other	390 OT	CAGW	331,342	1.76%	1.76%	5,824	5,824	-	-
<b>Total General Plant - All Other</b>			<b>234,170,613</b>	<b>2.30%</b>	<b>2.27%</b>	<b>5,380,683</b>	<b>5,326,636</b>	<b>(54,047)</b>	<b>(3,029)</b>
<b>Total General Plant</b>			<b>521,234,022</b>	<b>4.62%</b>	<b>4.60%</b>	<b>24,084,498</b>	<b>23,974,406</b>	<b>(110,092)</b>	<b>(19,499)</b>
<b>Total Company - Depreciable Plant</b>			<b>28,566,924,900</b>	<b>5.20%</b>	<b>5.14%</b>	<b>1,484,856,738</b>	<b>1,468,435,712</b>	<b>(16,421,026)</b>	<b>(1,481,335)</b>

\* For regulatory purposes, vehicle depreciation is re-classified as O&M.