

July 30, 2013

***VIA ELECTRONIC FILING  
AND OVERNIGHT DELIVERY***

Steven V. King  
Acting Executive Director and Secretary  
Washington Utilities and Transportation Commission  
1300 S. Evergreen Park Drive S.W.  
P.O. Box 47250  
Olympia, WA 98504-7250

**RE: UE-130052 – PacifiCorp’s Supplemental Direct Testimony and Exhibit**

Dear Mr. King:

PacifiCorp d/b/a Pacific Power & Light Company submits for filing the Supplemental Direct Testimony and Exhibit of Henry E. Lay.

Please direct any informal inquiries regarding this filing to Bryce Dalley, Director, Regulatory Affairs & Revenue Requirement, at (503) 813-6389.

Sincerely,



William R. Griffith  
Vice President, Regulation

Enclosures

CC: UE-130043 Service List

## CERTIFICATE OF SERVICE

I hereby certify that I have this day served this document upon all parties of record in this proceeding by electronic mail.

### **Washington Utilities & Transportation Commission**

Robert D. Cedarbaum  
Senior Assistant Attorney General  
1400 S. Evergreen Park Drive S.W.  
PO Box 40128  
Olympia WA 98504-0128  
[bcedarba@utc.wa.gov](mailto:bcedarba@utc.wa.gov)

### **Boise White Paper, L.L.C.**

Scott Blickenstaff (e-mail)  
Michael Gorman (e-mail)  
Don Schoenbeck (e-mail)  
[scottblickenstaff@boiseinc.com](mailto:scottblickenstaff@boiseinc.com)  
[mgorman@consultbai.com](mailto:mgorman@consultbai.com)  
[dws@r-c-s-inc.com](mailto:dws@r-c-s-inc.com)

### **PacifiCorp**

Bryce Dalley  
825 NE Multnomah, Suite 2000  
Portland, OR 97232  
[Bryce.Dalley@pacificorp.com](mailto:Bryce.Dalley@pacificorp.com)

### **PacifiCorp**

Bill Griffith  
825 NE Multnomah, Suite 2000  
Portland, OR 97232  
[Bill.Griffith@pacificorp.com](mailto:Bill.Griffith@pacificorp.com)

### **Public Counsel**

Lisa Gafken  
Simon ffitich  
Lea Daeschel (e-mail)  
Carol Williams (e-mail)  
Annya Ritchie (e-mail)  
Office of the Attorney General  
800 5th Avenue – Suite 2000  
Seattle WA 98104-3188  
[lisa.gafken@atg.wa.gov](mailto:lisa.gafken@atg.wa.gov); [lead@atg.wa.gov](mailto:lead@atg.wa.gov)  
[carolw@atg.wa.gov](mailto:carolw@atg.wa.gov); [annya.ritchie@atg.wa.gov](mailto:annya.ritchie@atg.wa.gov);  
[simonf@atg.wa.gov](mailto:simonf@atg.wa.gov)

### **Boise White Paper, L.L.C.**

Melinda Davison  
Joshua D. Weber  
Davison Van Cleve, P.C.  
333 S.W. Taylor, Suite 400  
Portland, OR 97204  
[mjd@dvclaw.com](mailto:mjd@dvclaw.com) ; [jdvw@dvclaw.com](mailto:jdvw@dvclaw.com)

### **Columbia Rural Electric Association**

Irion A. Sanger  
Davison Van Cleve, P.C.  
333 S.W. Taylor, Suite 400  
Portland, OR 97204  
[ias@dvclaw.com](mailto:ias@dvclaw.com)  
[mjd@dvclaw.com](mailto:mjd@dvclaw.com)

### **PacifiCorp**

Katherine McDowell  
McDowell Rackner & Gibbon PC  
419 SW 11<sup>th</sup> Avenue, Suite 400  
Portland, OR 97245-2605  
[Katherine@mcd-law.com](mailto:Katherine@mcd-law.com)

### **PacifiCorp**

Sarah Wallace  
Senior Counsel  
825 NE Multnomah, Suite 1800  
Portland, OR 97232  
[sarah.wallace@pacificorp.com](mailto:sarah.wallace@pacificorp.com)

### **The Energy Project**

Brad Purdy  
Chuck Eberdt  
Attorney at Law  
2019 N. 17<sup>th</sup> St.  
Bosie, ID 83702  
[bmpurdy@hotmail.com](mailto:bmpurdy@hotmail.com); [Chuck\\_eberdt@oppco.org](mailto:Chuck_eberdt@oppco.org)

DATED at Portland, OR this 30<sup>th</sup> day of July 2013.



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Amy Eissler  
Coordinator, Regulatory Operations

Exhibit No. \_\_\_ (HEL-3T)  
Docket UE-130052  
Witness: Henry E. Lay

**BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of  
  
PACIFICORP, d.b.a. Pacific Power & Light  
Company,  
  
For an Order Authorizing a Change in  
Depreciation Rates Applicable to Electric  
Property

Docket UE-130052

**PACIFICORP**

**SUPPLEMENTAL DIRECT TESTIMONY OF HENRY E. LAY**

**July 30, 2013**

1 **Q. Are you the same Henry E. Lay who previously filed direct testimony on behalf**  
2 **of PacifiCorp d/b/a Pacific Power & Light Company (PacifiCorp or Company)**  
3 **in this case?**

4 A. Yes.

5 **PURPOSE OF SUPPLEMENTAL DIRECT TESTIMONY**

6 **Q. What is the purpose of your supplemental direct testimony?**

7 A. The purpose of my supplemental direct testimony is to recommend modifications to  
8 the Company's initial filing in this proceeding. These changes reflect the recent  
9 settlement of the Company's depreciation filing before the Public Utility Commission  
10 of Oregon (Oregon Commission), Docket UM 1647. The all-party settlement  
11 agreement in that case resulted in changes to depreciation expense for system-  
12 allocated assets assigned to Washington. To maintain consistency for system-  
13 allocated assets, I am recommending the same modifications to the Company's  
14 proposed depreciation rates in Washington.

15 The Oregon settlement also included an agreement to defer for future  
16 inclusion in rates changes to depreciation parameters that: (1) reduce depreciation  
17 expense; and (2) are adopted by other states in which the Company has filed its new  
18 depreciation study. I am recommending adoption of the same basic deferral proposal  
19 in Washington.

20 **MODIFICATIONS TO PENDING DEPRECIATION RATES**

21 **Q. Please summarize the changes to pending depreciation rates the Company**  
22 **proposes based on the resolution of Oregon's depreciation proceeding.**

23 A. The Company proposes to modify the Iowa Curves used in developing depreciation

1 rates. The proposed modifications to the Iowa Curves result in lengthening the  
2 remaining lives for gas generation prime movers, transmission station equipment,  
3 supervisory equipment, and overhead conductors and devices. The Company also  
4 proposes to modify the net salvage percentages on gas generation accessory electric  
5 equipment and miscellaneous power plant equipment. I provide additional detail on  
6 these changes in Exhibit No. \_\_\_(HEL-4).

7 **Q. What is the reduction in depreciation expense associated with these changes?**

8 A. The proposed changes would result in a reduction on a Washington-allocated basis of  
9 approximately \$340,000 using the plant balances reflected in the Company's filed  
10 study. This would adjust the proposed increase in depreciation expense on a  
11 Washington-allocated basis from approximately \$792,000 to approximately  
12 \$451,000.

13 **Q. Are these changes in the best interest of Washington customers?**

14 A. Yes. As shown in the exhibit, these changes produce an overall reduction to  
15 depreciation expense for Washington customers, while maintaining consistency for  
16 system-allocated assets for the Company.

17 **Q. Has the Oregon Commission approved the settlement in Docket UM 1647?**

18 A. No. The parties' unopposed stipulation is now pending before the Oregon  
19 Commission. If the Oregon Commission modifies or rejects the stipulation,  
20 PacifiCorp will promptly file the details of the order in this docket.

21

1 **DEFERRAL PROPOSAL**

2 **Q. Are the Company’s revised depreciation rates under review in other states in**  
3 **which the Company operates?**

4 A. Yes. In addition to the Oregon depreciation proceeding and settlement described  
5 above, PacifiCorp’s revised depreciation rates are currently under review in dockets  
6 in Utah, Wyoming, and Idaho.

7 **Q. How does the Company propose to address adjustments to depreciation rates for**  
8 **system-allocated assets adopted in other states?**

9 A. The Company proposes to defer for future inclusion in customer rates any reductions  
10 to depreciation expense associated with additional adjustments to depreciation rates  
11 for system-allocated assets included in the west control area adopted in the pending  
12 depreciation dockets in any other states in which PacifiCorp operates.

13 **Q. What is the basis for this provision?**

14 A. This provision facilitates uniformity in PacifiCorp’s depreciation rates across  
15 PacifiCorp’s system and gives Washington customers the option of adopting  
16 additional changes to depreciation rates if those changes reduce depreciation expense.

17 **RECOMMENDATION AND CONCLUSION**

18 **Q. Please summarize your recommendations to the Commission.**

19 A. I recommend that the Commission adopt the depreciation rates filed by the Company,  
20 as amended in Exhibit No. \_\_\_(HEL-4), as fair and reasonable depreciation rates for  
21 the Company. I further recommend that the Commission adopt the Company’s  
22 deferral proposal regarding other potential changes to the Company’s new  
23 depreciation rates.

1 Q. Does this conclude your supplemental direct testimony?

2 A. Yes.

Exhibit No. \_\_\_(HEL-4)  
Docket UE-130052  
Witness: Henry E. Lay

**BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of

PACIFICORP, d.b.a. Pacific Power & Light  
Company,

For an Order Authorizing a Change in  
Depreciation Rates Applicable to Electric  
Property

Docket UE-130052

**PACIFICORP**

**EXHIBIT OF HENRY E. LAY**

**July 30, 2013**



**PACIFICORP d/b/a PACIFIC POWER & LIGHT COMPANY**  
**Summary of Changes**

<u>Account</u>	<u>Proposed Curve/Life</u>	<u>Oregon Settlement Curve/Life</u>	
343 Gas Generation Prime Movers	R <sub>1</sub> 40	R <sub>2.5</sub> 45	Reference page 4.2
353 Transmission Station Equipment	S <sub>0</sub> 57	S <sub>0</sub> 58	Reference page 4.2
353.7 Transmission Supervisory Equipment*	R <sub>2</sub> 20	S <sub>0</sub> 58	Reference page 4.2
356 Transmission Overhead Conductors and Devices	R <sub>3</sub> 60	R <sub>3</sub> 63	Reference page 4.2

\* Combined with the primary account

<u>Account</u>	<u>Proposed Removal Cost Rate</u>	<u>Settlement Removal Cost Rate</u>	
345 Gas Generation Accessory Electric Equipment	-4%	-3%	Reference page 4.2
346 Gas Generation Miscellaneous Power Plant Equipment	-4%	-1%	Reference page 4.2

PACIFICORP d/b/a PACIFIC POWER & LIGHT COMPANY

COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PACIFICORP AND SETTLEMENT PROPOSALS AS OF DECEMBER 31, 2012 WASHINGTON SUPPLEMENTAL FILING JULY 2013

WASHINGTON INCREMENTAL IMPACT OF SUPPLEMENTAL JULY 2013 FILING

ACCOUNT (1)	ORIGINAL COST (2)	DEPRECIATION STUDY					WASHINGTON SUPPLEMENTAL JULY 2013					INCREASE/ (DECREASE) (13)=(11)-(8)	WA ALLOCATED (14)	FACTOR	WA %	
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ACCURUAL RATE (7)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL ACCRUAL AMOUNT (11)	ACCURUAL RATE (12)					
<b>STEAM PRODUCTION PLANT</b>																
<b>BLUNDELL</b>																
<b>OTHER PRODUCTION PLANT</b>																
<b>CHEHALIS</b>																
341.00 Structures and Improvement:	23,282,467.97	12-2043	70-S2.5	(4)	618,676	2.66	12-2043	70-S2.5	(4)	624,912	2.69	6,236	1,387	CAGW	22.2396%	
342.00 Fuel Holders, Producers and Accessorie	1,586,175.13	12-2043	50-R2	(3)	45,694	2.88	12-2043	50-R2	(3)	46,173	2.91	479	107	CAGW	22.2396%	
343.00 Prime Movers	191,480,138.41	12-2043	40-R1	(5)	6,503,214	3.40	12-2043	45-R2.5	(5)	5,899,861	3.08	(603,353)	(134,184)	CAGW	22.2396%	
344.00 Generators	82,209,665.52	12-2043	50-R2	(5)	2,400,644	2.94	12-2043	50-R2	(5)	2,445,326	2.98	25,185	5,601	CAGW	22.2396%	
345.00 Accessory Electric Equipmen	39,186,402.66	12-2043	70-R3	(4)	1,056,105	2.70	12-2043	70-R3	(4)	1,055,736	2.69	(369)	(82)	CAGW	22.2396%	
346.00 Miscellaneous Power Plant Equipmer	3,234,617.20	12-2043	60-R3	(4)	88,122	2.72	12-2043	60-R3	(1)	86,293	2.67	(1,829)	(407)	CAGW	22.2396%	
TOTAL CHEHALIS	340,959,466.89				10,732,452	3.15				10,158,801	2.98	(573,651)	(127,578)			
<b>CURRANT CREEK</b>																
341.00 Structures and Improvement:	44,108,807.37	12-2045	70-S2.5	(4)	1,146,839	2.60	12-2045	70-S2.5	(4)	1,155,285	2.62	8,446	-	CAGE	0.0000%	
342.00 Fuel Holders, Producers and Accessorie	3,279,417.64	12-2045	50-R2	(3)	92,242	2.81	12-2045	50-R2	(3)	92,951	2.83	709	-	CAGE	0.0000%	
343.00 Prime Movers	207,832,126.88	12-2045	40-R1	(5)	6,812,336	3.36	12-2045	45-R2.5	(5)	6,159,165	3.04	(653,770)	-	CAGE	0.0000%	
344.00 Generators	75,510,400.72	12-2045	50-R2	(4)	2,178,156	2.88	12-2045	50-R2	(4)	2,193,283	2.90	15,127	-	CAGE	0.0000%	
345.00 Accessory Electric Equipmen	42,361,939.38	12-2045	70-R3	(4)	1,124,567	2.65	12-2045	70-R3	(3)	1,120,819	2.65	(3,748)	-	CAGE	0.0000%	
346.00 Miscellaneous Power Plant Equipmer	2,965,865.72	12-2045	60-R3	(4)	78,635	2.65	12-2045	60-R3	(1)	76,812	2.59	(1,823)	-	CAGE	0.0000%	
TOTAL CURRANT CREEK	370,858,357.71				11,433,374	3.08				10,798,315	2.91	(635,059)	-			
<b>HERMISTON</b>																
341.00 Structures and Improvement:	12,837,041.13	12-2036	70-S2.5	(4)	369,729	2.88	12-2036	70-S2.5	(4)	376,976	2.94	7,247	1,612	CAGW	22.2396%	
342.00 Fuel Holders, Producers and Accessorie	25,049.87	12-2036	50-R2	(3)	764	3.05	12-2036	50-R2	(3)	781	3.12	17	4	CAGW	22.2396%	
343.00 Prime Movers	109,425,628.89	12-2036	40-R1	(4)	4,058,406	3.71	12-2036	45-R2.5	(4)	3,747,877	3.42	(311,109)	(69,190)	CAGW	22.2396%	
344.00 Generators	39,658,872.87	12-2036	50-R2	(4)	1,243,244	3.13	12-2036	50-R2	(4)	1,268,263	3.20	25,019	5,564	CAGW	22.2396%	
345.00 Accessory Electric Equipmen	9,094,367.29	12-2036	70-R3	(4)	259,597	2.85	12-2036	70-R3	(3)	262,522	2.88	2,655	590	CAGW	22.2396%	
346.00 Miscellaneous Power Plant Equipmer	485,647.11	12-2036	60-R3	(3)	14,097	2.84	12-2036	60-R3	(1)	14,098	2.84	1	0	CAGW	22.2396%	
TOTAL HERMISTON	171,536,604.93				5,945,917	3.47				5,669,747	3.31	(276,170)	(61,419)			
<b>LAKE SIDE</b>																
341.00 Structures and Improvement:	27,839,937.20	12-2047	70-S2.5	(5)	776,288	2.79	12-2047	70-S2.5	(5)	778,195	2.80	1,907	-	CAGE	0.0000%	
342.00 Fuel Holders, Producers and Accessorie	3,483,187.22	12-2047	50-R2	(3)	104,689	3.01	12-2047	50-R2	(3)	104,955	3.01	266	-	CAGE	0.0000%	
343.00 Prime Movers	185,733,459.58	12-2047	40-R1	(5)	6,450,381	3.48	12-2047	45-R2.5	(5)	5,822,754	3.14	(627,627)	-	CAGE	0.0000%	
344.00 Generators	81,585,461.85	12-2047	50-R2	(5)	2,507,285	3.07	12-2047	50-R2	(5)	2,513,401	3.08	6,116	-	CAGE	0.0000%	
345.00 Accessory Electric Equipmen	44,361,130.90	12-2047	70-R3	(4)	1,238,495	2.79	12-2047	70-R3	(3)	1,229,738	2.77	(8,757)	-	CAGE	0.0000%	
346.00 Miscellaneous Power Plant Equipmer	3,148,665.84	12-2047	60-R3	(4)	89,085	2.83	12-2047	60-R3	(1)	86,591	2.75	(2,494)	-	CAGE	0.0000%	
TOTAL LAKE SIDE	345,791,842.59				11,166,223	3.23				10,535,634	3.05	(630,589)	-			
<b>GADSBY PEAKER UNIT 4-6</b>																
341.00 Structures and Improvement:	4,239,730.33	12-2032	70-S2.5	(2)	144,753	3.41	12-2032	70-S2.5	(2)	147,162	3.47	2,409	-	CAGE	0.0000%	
342.00 Fuel Holders, Producers and Accessorie	2,267,380.89	12-2032	50-R2	(1)	80,533	3.55	12-2032	50-R2	(1)	81,904	3.61	1,371	-	CAGE	0.0000%	
343.00 Prime Movers	58,223,301.00	12-2032	40-R1	(2)	2,432,175	4.18	12-2032	45-R2.5	(2)	2,276,008	3.91	(156,167)	-	CAGE	0.0000%	
344.00 Generators	15,940,533.38	12-2032	50-R2	(2)	570,151	3.58	12-2032	50-R2	(2)	580,028	3.64	9,877	-	CAGE	0.0000%	
345.00 Accessory Electric Equipmen	2,916,273.71	12-2032	70-R3	(2)	105,154	3.61	12-2032	70-R3	(2)	106,646	3.66	1,494	-	CAGE	0.0000%	
TOTAL GADSBY PEAKER UNIT 4-6	83,587,219.31				3,332,766	3.99				3,191,750	3.82	(141,016)	-			
<b>LITTLE MOUNTAIN</b>																
341.00 Structures and Improvement:					FULLY ACCRUED					FULLY ACCRUED						
343.00 Prime Movers					FULLY ACCRUED					FULLY ACCRUED						
345.00 Accessory Electric Equipmen					FULLY ACCRUED					FULLY ACCRUED						
346.00 Miscellaneous Power Plant Equipmer					FULLY ACCRUED					FULLY ACCRUED						
TOTAL LITTLE MOUNTAIN					0					0			0			
<b>DUNLAP - WIND</b>																
341.00 Structures and Improvement:	7,580,532.04	12-2040	70-R1	(1)	264,388	3.49	12-2040	70-R1	(1)	264,388	3.49	0	-			
343.00 Prime Movers	207,725,050.55	12-2040	60-R2.5	(1)	6,938,591	3.34	12-2040	60-R2.5	(1)	6,938,591	3.34	0	-			
344.00 Generators	5,552,926.16	12-2040	60-R2.5	(1)	185,421	3.34	12-2040	60-R2.5	(1)	185,421	3.34	0	-			
345.00 Accessory Electric Equipmen	12,287,111.68	12-2040	60-R3	(1)	404,385	3.29	12-2040	60-R3	(1)	404,385	3.29	0	-			
346.00 Miscellaneous Power Plant Equipmer	149,028.40	12-2040	60-R3	0	4,849	3.25	12-2040	60-R3	0	4,849	3.25	0	-			
TOTAL DUNLAP - WIND	233,294,646.83				7,797,634	3.34				7,797,634	3.34	0	-			
<b>FOOTE CREEK - WIND</b>																
341.00 Structures and Improvement:	109,124.90	12-2029	70-R1	(1)	3,812	3.49	12-2029	70-R1	(1)	3,812	3.49	0	-			
343.00 Prime Movers	31,779,091.13	12-2029	60-R2.5	(1)	901,621	2.84	12-2029	60-R2.5	(1)	901,621	2.84	0	-			
344.00 Generators	1,604,375.97	12-2029	60-R2.5	(1)	45,405	2.83	12-2029	60-R2.5	(1)	45,405	2.83	0	-			
345.00 Accessory Electric Equipmen	2,851,193.12	12-2029	60-R3	(1)	79,299	2.78	12-2029	60-R3	(1)	79,299	2.78	0	-			
TOTAL FOOTE CREEK - WIND	36,343,785.12				1,030,137	2.83				1,030,137	2.83	0	-			
<b>GLENROCK - WIND</b>																
341.00 Structures and Improvement:	9,218,325.60	12-2038	70-R1	(1)	325,674	3.53	12-2038	70-R1	(1)	325,674	3.53	0	-			
343.00 Prime Movers	436,523,665.43	12-2038	60-R2.5	(1)	14,725,166	3.37	12-2038	60-R2.5	(1)	14,725,166	3.37	0	-			
344.00 Generators	13,518,307.85	12-2038	60-R2.5	(1)	456,068	3.37	12-2038	60-R2.5	(1)	456,068	3.37	0	-			
345.00 Accessory Electric Equipmen	29,364,698.17	12-2038	60-R3	(1)	979,633	3.34	12-2038	60-R3	(1)	979,633	3.34	0	-			
346.00 Miscellaneous Power Plant Equipmer	1,156,180.05	12-2038	60-R3	0	37,970	3.28	12-2038	60-R3	0	37,970	3.28	0	-			
TOTAL GLENROCK - WIND	489,781,168.00				16,524,711	3.37				16,524,711	3.37	0	-			

PACIFICORP v/b/a PACIFIC POWER & LIGHT COMPANY

COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PACIFICORP AND SETTLEMENT PROPOSALS AS OF DECEMBER 31, 2013 WASHINGTON SUPPLEMENTAL FILING JULY 2013

WASHINGTON INCREMENTAL IMPACT OF SUPPLEMENTAL JULY 2013 FILING

ACCOUNT (1)	ORIGINAL COST (2)	DEPRECIATION STUDY					WASHINGTON SUPPLEMENTAL JULY 2013					INCREASE/ (DECREASE) (13)-(11)-(6)
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (10)	CALCULATED ANNUAL ACCRUAL AMOUNT (11)	ACCRUAL RATE (12)	
<b>GOODNOE HILLS - WIND</b>												
341.00 Structures and Improvement	5,393,835.25	12-2038	70-R1	(1)	185,424	3.44	12-2038	70-R1	(1)	185,424	3.44	0
343.00 Prime Movers	162,203,977.81	12-2038	60-R2.5	(1)	5,349,543	3.30	12-2038	60-R2.5	(1)	5,349,543	3.30	0
344.00 Generators	4,484,768.83	12-2038	60-R2.5	(1)	148,389	3.31	12-2038	60-R2.5	(1)	148,389	3.31	0
345.00 Accessory Electric Equipment	9,665,018.50	12-2038	60-R3	(1)	316,209	3.27	12-2038	60-R3	(1)	316,209	3.27	0
346.00 Miscellaneous Power Plant Equipment	172,144.42	12-2038	60-R3	(1)	5,520	3.21	12-2038	60-R3	(1)	5,520	3.21	0
<b>TOTAL GOODNOE HILLS - WIND</b>	<b>181,919,744.81</b>				<b>6,005,085</b>	<b>3.30</b>				<b>6,005,085</b>	<b>3.30</b>	<b>0</b>
<b>HIGH PLAINS / MCFADDEN - WIND</b>												
341.00 Structures and Improvement	7,764,311.98	12-2039	70-R1	(1)	269,174	3.47	12-2039	70-R1	(1)	269,174	3.47	0
343.00 Prime Movers	245,611,404.42	12-2039	60-R2.5	(1)	8,147,661	3.32	12-2039	60-R2.5	(1)	8,147,661	3.32	0
344.00 Generators	6,941,164.98	12-2039	60-R2.5	(1)	230,133	3.32	12-2039	60-R2.5	(1)	230,133	3.32	0
345.00 Accessory Electric Equipment	14,735,273.61	12-2039	60-R3	(1)	481,879	3.27	12-2039	60-R3	(1)	481,879	3.27	0
346.00 Miscellaneous Power Plant Equipment	113,617.52	12-2039	60-R3	(1)	3,672	3.23	12-2039	60-R3	(1)	3,672	3.23	0
<b>TOTAL HIGH PLAINS / MCFADDEN - WIND</b>	<b>275,165,772.51</b>				<b>9,132,519</b>	<b>3.32</b>				<b>9,132,519</b>	<b>3.32</b>	<b>0</b>
<b>LEANING JUMPER - WIND</b>												
341.00 Structures and Improvement	4,902,328.22	12-2036	70-R1	(1)	166,349	3.39	12-2036	70-R1	(1)	166,349	3.39	0
343.00 Prime Movers	155,858,580.51	12-2036	60-R2.5	(1)	5,067,944	3.25	12-2036	60-R2.5	(1)	5,067,944	3.25	0
344.00 Generators	5,435,823.48	12-2036	60-R2.5	(1)	178,237	3.28	12-2036	60-R2.5	(1)	178,237	3.28	0
345.00 Accessory Electric Equipment	9,052,847.60	12-2036	60-R3	(1)	292,805	3.23	12-2036	60-R3	(1)	292,805	3.23	0
346.00 Miscellaneous Power Plant Equipment	80,941.25	12-2036	60-R3	(1)	2,588	3.20	12-2036	60-R3	(1)	2,588	3.20	0
<b>TOTAL LEANING JUMPER - WIND</b>	<b>175,340,529.06</b>				<b>5,707,923</b>	<b>3.26</b>				<b>5,707,923</b>	<b>3.26</b>	<b>0</b>
<b>MARENGO - WIND</b>												
341.00 Structures and Improvement	10,120,995.15	12-2037	70-R1	(1)	350,882	3.47	12-2037	70-R1	(1)	350,882	3.47	0
343.00 Prime Movers	326,873,289.27	12-2037	60-R2.5	(1)	10,828,012	3.32	12-2037	60-R2.5	(1)	10,828,012	3.32	0
344.00 Generators	9,332,548.07	12-2037	60-R2.5	(1)	309,612	3.32	12-2037	60-R2.5	(1)	309,612	3.32	0
345.00 Accessory Electric Equipment	19,689,053.90	12-2037	60-R3	(1)	644,248	3.27	12-2037	60-R3	(1)	644,248	3.27	0
346.00 Miscellaneous Power Plant Equipment	336,782.74	12-2037	60-R3	(1)	11,071	3.29	12-2037	60-R3	(1)	11,071	3.29	0
<b>TOTAL MARENGO - WIND</b>	<b>366,052,709.13</b>				<b>12,143,825</b>	<b>3.32</b>				<b>12,143,825</b>	<b>3.32</b>	<b>0</b>
<b>SEVEN MILE HILL - WIND</b>												
341.00 Structures and Improvement	5,928,425.82	12-2038	70-R1	(1)	204,828	3.46	12-2038	70-R1	(1)	204,828	3.46	0
343.00 Prime Movers	214,950,936.36	12-2038	60-R2.5	(1)	7,080,332	3.29	12-2038	60-R2.5	(1)	7,080,332	3.29	0
344.00 Generators	6,581,332.00	12-2038	60-R2.5	(1)	216,536	3.29	12-2038	60-R2.5	(1)	216,536	3.29	0
345.00 Accessory Electric Equipment	13,203,182.65	12-2038	60-R3	(1)	429,576	3.25	12-2038	60-R3	(1)	429,576	3.25	0
346.00 Miscellaneous Power Plant Equipment	515,308.56	12-2038	60-R3	(1)	16,636	3.23	12-2038	60-R3	(1)	16,636	3.23	0
<b>TOTAL SEVEN MILE HILL - WIND</b>	<b>241,179,185.39</b>				<b>7,947,908</b>	<b>3.30</b>				<b>7,947,908</b>	<b>3.30</b>	<b>0</b>
<b>SOLAR GENERATING</b>												
344.00 Generators - Atlantic City	5,545.93	12-2027	SQUARE	0	228	4.11	12-2027	SQUARE	0	228	4.11	0
344.00 Generators - Canyon Lands	36,389.01	12-2014	SQUARE	0	0	0.00	12-2014	SQUARE	0	0	0.00	0
344.00 Generators - Green River	55,086.78	12-2014	SQUARE	0	0	0.00	12-2014	SQUARE	0	0	0.00	0
344.00 Generators - Oregon High Deser	556,804.9	12-2015	50-R2	0	0	0.00	12-2015	50-R2	0	0	0.00	0
<b>TOTAL SOLAR GENERATING</b>	<b>152,702.21</b>				<b>228</b>	<b>0.15</b>				<b>228</b>	<b>0.15</b>	<b>0</b>
<b>MOBILE GENERATORS</b>												
344.00 East Side Mobile Generato	834,509.93		50-R2	(5)	13,363	1.60		50-R2	(5)	13,363	1.60	0
344.00 West Side Mobile Generato	845,205.14		50-R2	(5)	15,200	1.80		50-R2	(5)	15,200	1.80	0
<b>TOTAL MOBILE GENERATORS</b>	<b>1,679,715.07</b>				<b>28,563</b>	<b>1.70</b>				<b>28,563</b>	<b>1.70</b>	<b>0</b>
<b>TOTAL DEPRECIABLE OTHER PRODUCTION</b>	<b>3,313,643,449.56</b>				<b>108,929,265</b>	<b>3.29</b>				<b>108,672,780</b>	<b>3.22</b>	<b>(2,256,485)</b>
340.30 Water Rights - Lakeside	14,529,040.00											
340.30 Water Rights - Current Creek	2,891,146.49											
<b>TOTAL OTHER PRODUCTION</b>	<b>3,331,063,636.05</b>				<b>108,929,265</b>					<b>108,672,780</b>		<b>(2,256,485)</b>
<b>TRANSMISSION PLANT</b>												
350.20 Rights-of-Way	144,659,565.44		75-R4	0	1,834,089	1.27		75-R4	0	1,817,398	1.26	(16,691)
352.00 Structures and Improvement	161,875,086.95		75-R2.5	(10)	2,326,081	1.44		75-R2.5	(10)	2,315,485	1.43	(10,596)
353.00 Station Equipment	1,889,580,072.73		57-S0	(5)	3,816,992	1.78		58-S0	(5)	33,171,050	1.76	(445,942)
353.70 Supervisory Equipment			20-R2	0	582,673	3.94						(582,673)
354.00 Towers and Fixtures	1,223,124,758.03		68-R4	(10)	19,136,791	1.56		68-R4	(10)	19,011,373	1.55	(125,418)
355.00 Poles and Fixtures	731,547,357.89		60-R2	(40)	16,050,811	2.19		60-R2	(40)	15,887,401	2.17	(163,410)
356.00 Overhead Conductors and Device:	1,087,435,404.46		60-R3	(30)	21,827,222	2.01		63-R3	(30)	20,628,831	1.90	(1,198,391)
357.00 Underground Condu:	3,235,729.73		60-R2	0	52,026	1.61		60-R2	0	51,672	1.60	(354)
358.00 Underground Conductors and Device:	7,410,861.27		60-R2	(5)	124,508	1.68		60-R2	(5)	123,485	1.67	(1,023)
359.00 Roads and Trail	11,875,387.13		70-R5	0	154,183	1.33		70-R5	0	152,176	1.31	(2,007)
<b>TOTAL TRANSMISSION PLANT</b>	<b>5,260,444,223.63</b>				<b>95,705,376</b>	<b>1.82</b>				<b>93,158,871</b>	<b>1.77</b>	<b>(2,546,505)</b>

WA ALLOCATED (14)	FACTOR	WA %
(188,997)		
(992)		
(630)		
(34,634)		
(26,507)		
(7,455)		
(9,713)		
(71,233)		
(21)		
(61)		
(119)		
(161,365)		

\*Reference page 4.3 for Transmission Plant Calculation

PACIFICORP d/b/a PACIFIC POWER & LIGHT COMPANY  
TRANSMISSION PLANT

TRANSMISSION SPLIT

	Total	Transmission - East	Transmission - West
Plant	5,260,444,224	3,854,477,943	1,405,966,281

	Total	Depn Change	Transmission - East	Transmission - West	WA Allocated CAGW %
350.2 Rights-of-Way	144,659,565	(16,691)	(12,230)	(4,461)	(992)
352 Structures and Improvements	161,875,087	(10,596)	(7,764)	(2,832)	(630)
353 Station Equipment	1,889,580,073	(445,942)	(326,754)	(119,188)	(26,507)
353.7 Supervisory Equipment		(582,673)	(426,941)	(155,732)	(34,634)
354 Towers and Fixtures	1,223,124,758	(125,418)	(91,897)	(33,521)	(7,455)
355 Poles and Fixtures	731,547,358	(163,410)	(119,735)	(43,675)	(9,713)
356 Overhead Conductors and Devices	1,087,435,404	(1,198,391)	(878,095)	(320,296)	(71,233)
357 Underground Conduit	3,235,730	(354)	(259)	(95)	(21)
358 Underground Conductors and Devices	7,410,861	(1,023)	(750)	(273)	(61)
359 Roads and Trails	11,575,387	(2,007)	(1,471)	(536)	(119)
	<u>5,260,444,224</u>	<u>(2,546,505)</u>	<u>(1,865,897)</u>	<u>(680,608)</u>	<u>(151,365)</u>

Reference page 4.2

CAGE %	0.000%
CAGW %	22.2396%

PACIFICORP d/b/a PACIFIC POWER & LIGHT COMPANY  
 Depreciation Rate Comparison - Plant Balances as of December, 2013

Description	AF	Plant-in-Service	Depreciation Rate			Total Company Depreciation					PROPOSED DEPRECIATION STUDY	JULY 2013 SUPPLEMENTAL	REVISED NET IMPACT
			EXISTING	PROPOSED	SUPPLEMENTAL	EXISTING	PROPOSED	DIFFERENCE	SUPPLEMENTAL	DIFFERENCE	WA	WA	WA
<b>Production Plant</b>													
Steam Production - East	CAGE	5,400,506,918	2.27%	5.13%	5.13%	122,380,744	276,832,850	154,452,106	276,832,850	-	-	-	-
Steam Production - West	CAGW	255,477,785	2.02%	2.34%	2.34%	5,162,623	5,973,501	810,878	5,973,501	-	180,336	-	180,336
Steam Production - Bridger	JBG	1,109,554,682	2.00%	2.90%	2.90%	22,185,647	32,188,506	10,002,859	32,188,506	-	2,138,617	-	2,138,617
Steam Production - Water Rights		36,503,523									-	-	-
Hydro Production - East	CAGE	162,870,228	2.96%	4.49%	4.49%	4,827,162	7,307,550	2,480,388	7,307,550	-	-	-	-
Hydro Production - West	CAGW	775,251,915	2.89%	3.44%	3.44%	22,441,443	26,641,194	4,199,751	26,641,194	-	934,010	-	934,010
Other Production - East	CAGE	2,076,933,509	3.52%	3.29%	3.22%	73,104,396	68,378,863	(4,725,533)	66,972,199	(1,406,664)	-	-	-
Other Production - West	CAGW	1,236,709,940	3.46%	3.28%	3.21%	42,750,581	40,550,402	(2,200,179)	39,700,581	(849,821)	(489,312)	(188,997)	(678,309)
Other Production - Water Rights		17,420,186									-	-	-
Total Production Plant		11,071,228,687											
Total Production Plant - Depreciable		11,017,304,977	2.66%	4.07%	4.07%	292,852,596	457,872,866	165,020,270	455,616,381	(2,256,485)	2,763,651	(188,997)	2,574,654
<b>Transmission Plant</b>													
Transmission - East	CAGE	3,854,477,943	1.91%	1.82%	1.77%	73,639,455	70,126,066	(3,513,389)	68,260,169	(1,865,897)	-	-	-
Transmission - West	CAGW	1,405,966,281	1.91%	1.82%	1.77%	26,860,860	25,579,310	(1,281,550)	24,898,702	(680,608)	(285,012)	(151,365)	(436,377)
Total Transmission		5,260,444,224	1.91%	1.82%	1.77%	100,500,315	95,705,376	(4,794,939)	93,158,871	(2,546,505)	(285,012)	(151,365)	(436,377)
<b>Distribution Plant</b>													
Distribution	CA	231,412,734	2.91%	2.67%	2.67%	6,724,725	6,171,346	(553,379)	6,171,346	-	-	-	-
Distribution	OR	1,800,233,098	2.86%	2.54%	2.54%	51,408,119	45,706,796	(5,701,323)	45,706,796	-	-	-	-
Distribution	WA	414,312,516	3.13%	2.81%	2.81%	12,981,304	11,646,261	(1,335,043)	11,646,261	-	(1,335,043)	-	(1,335,043)
Distribution	WY	635,669,345	2.87%	2.84%	2.84%	18,246,611	18,062,124	(184,487)	18,062,124	-	-	-	-
Distribution	UT	2,524,656,040	2.52%	2.46%	2.46%	63,524,102	62,029,227	(1,494,875)	62,029,227	-	-	-	-
Distribution	ID	297,471,473	2.59%	2.27%	2.27%	7,694,643	6,759,630	(935,013)	6,759,630	-	-	-	-
Total Distribution		5,903,755,206	2.72%	2.54%	2.54%	160,579,504	150,375,384	(10,204,120)	150,375,384	-	(1,335,043)	-	(1,335,043)
<b>General Plant - Vehicles *</b>													
General Plant - Vehicles	392.1 CA	CA	668,807	7.89%	3.48%	3.48%	52,773	23,274	(29,499)	23,274	-	-	-
General Plant - Vehicles	392.1 CA	CAGW	159,467	7.89%	3.48%	3.48%	12,583	5,549	(7,034)	5,549	(1,564)	-	(1,564)
General Plant - Vehicles	392.1 ID	CAGE	552,076	6.66%	7.11%	7.11%	36,764	39,253	2,489	39,253	-	-	-
General Plant - Vehicles	392.1 ID	ID	1,685,882	6.66%	7.11%	7.11%	112,265	119,866	7,601	119,866	-	-	-
General Plant - Vehicles	392.1 OR	CAGW	682,209	7.63%	7.27%	7.27%	52,019	49,597	(2,423)	49,597	(539)	-	(539)
General Plant - Vehicles	392.1 OR	OR	9,772,343	7.63%	7.27%	7.27%	745,154	710,449	(34,704)	710,449	-	-	-
General Plant - Vehicles	392.1 OR	SO	470,991	7.63%	7.27%	7.27%	35,914	34,241	(1,673)	34,241	(114)	-	(114)
General Plant - Vehicles	392.1 OT	CAGE	385,917	6.42%	2.53%	2.53%	24,761	9,747	(15,013)	9,747	-	-	-
General Plant - Vehicles	392.1 OT	CAGW	73,269	6.42%	2.53%	2.53%	4,701	1,851	(2,850)	1,851	(634)	-	(634)
General Plant - Vehicles	392.1 UT	CAEE	128,866	7.07%	6.93%	6.93%	9,111	8,930	(181)	8,930	-	-	-
General Plant - Vehicles	392.1 UT	CAGE	2,446,693	7.07%	6.93%	6.93%	172,985	169,556	(3,429)	169,556	-	-	-
General Plant - Vehicles	392.1 UT	SO	1,613,206	7.07%	6.93%	6.93%	114,056	111,795	(2,261)	111,795	(154)	-	(154)
General Plant - Vehicles	392.1 UT	UT	9,673,376	7.07%	6.93%	6.93%	683,922	670,365	(13,557)	670,365	-	-	-
General Plant - Vehicles	392.1 WA	CAGW	713,985	7.91%	5.60%	5.60%	56,451	39,983	(16,468)	39,983	(3,662)	-	(3,662)
General Plant - Vehicles	392.1 WA	WA	1,683,994	7.91%	5.60%	5.60%	133,145	94,304	(38,841)	94,304	(38,841)	-	(38,841)
General Plant - Vehicles	392.1 WY	CAGE	1,216,388	7.34%	7.01%	7.01%	89,306	85,269	(4,038)	85,269	-	-	-
General Plant - Vehicles	392.1 WY	JBG	637,517	7.34%	7.01%	7.01%	46,806	44,690	(2,116)	44,690	(452)	-	(452)
General Plant - Vehicles	392.1 WY	WY	2,834,019	7.34%	7.01%	7.01%	208,072	198,665	(9,407)	198,665	-	-	-
General Plant - Vehicles	392.3 UT	SO	3,076,269	3.59%	3.42%	3.42%	110,313	105,208	(5,105)	105,208	(347)	-	(347)
General Plant - Vehicles	392.5 CA	CA	797,624.94	5.63%	4.49%	4.49%	44,885	35,813	(9,072)	35,813	-	-	-
General Plant - Vehicles	392.5 CA	CAGW	164,303.49	5.63%	4.49%	4.49%	9,246	7,377	(1,869)	7,377	(416)	-	(416)
General Plant - Vehicles	392.5 ID	CAGE	382,200.01	5.22%	5.73%	5.73%	19,967	21,900	1,934	21,900	-	-	-
General Plant - Vehicles	392.5 ID	ID	2,443,128.73	5.22%	5.73%	5.73%	127,632	139,991	12,360	139,991	-	-	-
General Plant - Vehicles	392.5 OR	CAGW	992,358.50	5.05%	5.67%	5.67%	50,125	56,267	6,142	56,267	1,366	-	1,366
General Plant - Vehicles	392.5 OR	OR	9,616,254.82	5.05%	5.67%	5.67%	485,727	545,242	59,515	545,242	-	-	-
General Plant - Vehicles	392.5 OT	CAGE	252,302.01	2.96%	2.10%	2.10%	7,477	5,304	(2,173)	5,304	-	-	-
General Plant - Vehicles	392.5 OT	CAGW	3,047.40	2.96%	2.10%	2.10%	90	64	(26)	64	(6)	-	(6)
General Plant - Vehicles	392.5 UT	CAEE	199,474.81	5.41%	5.59%	5.59%	10,797	11,151	353	11,151	-	-	-
General Plant - Vehicles	392.5 UT	CAGE	4,143,373.66	5.41%	5.59%	5.59%	224,276	231,615	7,338	231,615	-	-	-
General Plant - Vehicles	392.5 UT	SO	776,181.56	5.41%	5.59%	5.59%	42,014	43,389	1,375	43,389	93	-	93
General Plant - Vehicles	392.5 UT	UT	15,396,188.69	5.41%	5.59%	5.59%	833,379	860,647	27,268	860,647	-	-	-
General Plant - Vehicles	392.5 WA	CAGW	1,424,088.14	6.66%	5.07%	5.07%	94,781	72,201	(22,580)	72,201	(5,022)	-	(5,022)
General Plant - Vehicles	392.5 WA	WA	2,643,533.71	6.66%	5.07%	5.07%	175,942	134,027	(41,915)	134,027	(41,915)	-	(41,915)
General Plant - Vehicles	392.5 WY	CAGE	1,132,202.06	6.80%	6.38%	6.38%	76,973	72,234	(4,739)	72,234	-	-	-
General Plant - Vehicles	392.5 WY	JBG	741,518.26	6.80%	6.38%	6.38%	50,413	47,309	(3,104)	47,309	(664)	-	(664)
General Plant - Vehicles	392.5 WY	WY	4,305,700.85	6.80%	6.38%	6.38%	292,726	274,704	(18,022)	274,704	-	-	-
General Plant - Vehicles	392.9 CA	CA	437,317.31	2.69%	2.32%	2.32%	11,752	10,146	(1,606)	10,146	-	-	-
General Plant - Vehicles	392.9 CA	CAGW	13,876.05	2.69%	2.32%	2.32%	373	322	(51)	322	(11)	-	(11)

PACIFICORP d/b/a PACIFIC POWER & LIGHT COMPANY  
 Depreciation Rate Comparison - Plant Balances as of December, 2013

Description	AF	Plant-in-Service	Depreciation Rate			Total Company Depreciation				PROPOSED DEPRECIATION STUDY	JULY 2013 SUPPLEMENTAL	REVISED NET IMPACT
			EXISTING	PROPOSED	SUPPLEMENTAL	EXISTING	PROPOSED	DIFFERENCE	SUPPLEMENTAL	DIFFERENCE	WA	WA
General Plant - Vehicles 392.9 ID	CAGE	49,886.93	2.50%	2.73%	2.73%	1,249	1,362	113	1,362	-	-	-
General Plant - Vehicles 392.9 ID	ID	893,408.16	2.50%	2.73%	2.73%	22,369	24,390	2,021	24,390	-	-	-
General Plant - Vehicles 392.9 OR	CAGW	132,522.31	2.45%	2.56%	2.56%	3,250	3,393	143	3,393	32	-	32
General Plant - Vehicles 392.9 OR	OR	3,191,788.07	2.45%	2.56%	2.56%	78,277	81,710	3,433	81,710	-	-	-
General Plant - Vehicles 392.9 OR	OR	3,420.72	2.45%	2.56%	2.56%	84	88	4	88	0	-	0
General Plant - Vehicles 392.9 UT	CAEE	45,179.95	2.57%	2.60%	2.60%	1,159	1,175	15	1,175	-	-	-
General Plant - Vehicles 392.9 UT	CAGE	1,198,510.63	2.57%	2.60%	2.60%	30,754	31,161	407	31,161	-	-	-
General Plant - Vehicles 392.9 UT	SO	474,167.54	2.57%	2.60%	2.60%	12,167	12,328	161	12,328	11	-	11
General Plant - Vehicles 392.9 UT	UT	4,880,292.33	2.57%	2.60%	2.60%	125,229	126,888	1,658	126,888	-	-	-
General Plant - Vehicles 392.9 WA	CAGW	83,653.33	2.65%	2.38%	2.38%	2,214	1,991	(223)	1,991	(50)	-	(50)
General Plant - Vehicles 392.9 WA	WA	685,566.33	2.65%	2.38%	2.38%	18,143	16,316	(1,826)	16,316	(1,826)	-	(1,826)
General Plant - Vehicles 392.9 WY	CAGE	473,630.20	3.37%	3.40%	3.40%	15,954	16,103	150	16,103	-	-	-
General Plant - Vehicles 392.9 WY	JBG	95,685.65	3.37%	3.40%	3.40%	3,223	3,253	30	3,253	6	-	6
General Plant - Vehicles 392.9 WY	WY	2,303,711.93	3.37%	3.40%	3.40%	77,597	78,326	729	78,326	-	-	-
General Plant - Vehicles 392.9 OT	CAGE	7,844.26	2.18%	2.18%	2.18%	171	(0)	(171)	171	-	-	-
General Plant - Vehicles 396.3 CA	CA	918,154	10.34%	7.20%	7.20%	94,923	66,107	(28,816)	66,107	-	-	-
General Plant - Vehicles 396.3 ID	CAGE	66,834	9.15%	12.04%	12.04%	6,118	8,047	1,929	8,047	-	-	-
General Plant - Vehicles 396.3 ID	ID	1,567,172	9.15%	12.04%	12.04%	143,461	188,688	45,226	188,688	-	-	-
General Plant - Vehicles 396.3 OR	CAGW	60,453	9.71%	8.84%	8.84%	5,868	5,344	(524)	5,344	(117)	-	(117)
General Plant - Vehicles 396.3 OR	OR	6,104,847	9.71%	8.84%	8.84%	592,583	539,668	(52,915)	539,668	-	-	-
General Plant - Vehicles 396.3 UT	CAGE	51,662	10.07%	9.86%	9.86%	5,201	5,094	(107)	5,094	-	-	-
General Plant - Vehicles 396.3 UT	UT	5,429,736	10.07%	9.86%	9.86%	546,602	535,372	(11,230)	535,372	-	-	-
General Plant - Vehicles 396.3 WA	CAGW	58,134	9.69%	5.66%	5.66%	5,634	3,290	(2,344)	3,290	(521)	-	(521)
General Plant - Vehicles 396.3 WA	WA	1,370,946	9.69%	5.66%	5.66%	132,871	77,596	(55,276)	77,596	(55,276)	-	(55,276)
General Plant - Vehicles 396.3 WY	CAGE	61,879	10.37%	9.64%	9.64%	6,419	5,965	(454)	5,965	-	-	-
General Plant - Vehicles 396.3 WY	WY	2,569,556	10.37%	9.64%	9.64%	266,551	247,705	(18,846)	247,705	-	-	-
General Plant - Vehicles 396.7 CA	CA	3,051,020	5.60%	4.98%	4.98%	170,993	151,941	(19,052)	151,941	-	-	-
General Plant - Vehicles 396.7 ID	CAGE	879,645	3.87%	3.90%	3.90%	34,056	34,306	250	34,306	-	-	-
General Plant - Vehicles 396.7 ID	ID	6,468,406	3.87%	3.90%	3.90%	250,428	252,268	1,839	252,268	-	-	-
General Plant - Vehicles 396.7 OR	CAGW	1,513,765	5.39%	5.24%	5.24%	81,611	79,321	(2,290)	79,321	(509)	-	(509)
General Plant - Vehicles 396.7 OR	OR	24,441,728	5.39%	5.24%	5.24%	1,317,716	1,280,747	(36,970)	1,280,747	-	-	-
General Plant - Vehicles 396.7 OT	CAGE	2,126,294	2.71%	1.86%	1.86%	57,595	39,626	(17,968)	39,626	-	-	-
General Plant - Vehicles 396.7 OT	CAGW	123,768	2.71%	1.86%	1.86%	3,352	2,307	(1,046)	2,307	(233)	-	(233)
General Plant - Vehicles 396.7 UT	CAEE	45,854	6.84%	6.10%	6.10%	3,135	2,797	(338)	2,797	-	-	-
General Plant - Vehicles 396.7 UT	CAGE	13,051,444	6.84%	6.10%	6.10%	892,419	796,138	(96,281)	796,138	-	-	-
General Plant - Vehicles 396.7 UT	SO	1,046,883	6.84%	6.10%	6.10%	71,583	63,860	(7,723)	63,860	(525)	-	(525)
General Plant - Vehicles 396.7 UT	UT	37,298,792	6.84%	6.10%	6.10%	2,550,381	2,275,226	(275,155)	2,275,226	-	-	-
General Plant - Vehicles 396.7 WA	CAGW	415,484	6.81%	6.03%	6.03%	28,282	25,054	(3,228)	25,054	(718)	-	(718)
General Plant - Vehicles 396.7 WA	WA	5,630,534	6.81%	6.03%	6.03%	383,268	339,521	(43,747)	339,521	(43,747)	-	(43,747)
General Plant - Vehicles 396.7 WY	CAGE	12,659,571	5.19%	4.94%	4.94%	657,307	625,383	(31,925)	625,383	-	-	-
General Plant - Vehicles 396.7 WY	JBG	7,334,277	5.19%	4.94%	4.94%	380,809	362,313	(18,495)	362,313	(3,954)	-	(3,954)
General Plant - Vehicles 396.7 WY	WY	12,635,403	5.19%	4.94%	4.94%	656,053	624,189	(31,864)	624,189	-	-	-
<b>Total General Plant - Vehicles*</b>		<b>245,841,456</b>	<b>6.10%</b>	<b>5.75%</b>	<b>5.75%</b>	<b>14,996,739</b>	<b>14,128,823</b>	<b>(867,916)</b>	<b>14,128,823</b>	<b>(200,306)</b>	<b>-</b>	<b>(200,306)</b>

PACIFICORP d/b/a PACIFIC POWER & LIGHT COMPANY  
 Depreciation Rate Comparison - Plant Balances as of December, 2013

Description	AF	Plant-in-Service	Depreciation Rate			Total Company Depreciation					PROPOSED DEPRECIATION STUDY	JULY 2013 SUPPLEMENTAL	REVISED NET IMPACT	
			EXISTING	PROPOSED	SUPPLEMENTAL	EXISTING	PROPOSED	DIFFERENCE	SUPPLEMENTAL	DIFFERENCE	WA	WA	WA	
<b>General Plant - All Other</b>														
General Plant - All Other	389.2 ID	ID	4,733	2.01%	1.71%	1.71%	95	81	(14)	81	-	-	-	-
General Plant - All Other	389.2 UT	CAGE	1,171	2.32%	2.15%	2.15%	27	25	(2)	25	-	-	-	-
General Plant - All Other	389.2 UT	UT	32,503	2.32%	2.15%	2.15%	754	699	(55)	699	-	-	-	-
General Plant - All Other	389.2 WY	WY	74,342	2.01%	2.01%	2.01%	1,491	1,494	3	1,494	-	-	-	-
General Plant - All Other	390 CA	CA	2,936,056	2.38%	1.71%	1.71%	69,829	50,083	(19,746)	50,083	-	-	-	-
General Plant - All Other	390 ID	CAGE	1,326,754	2.12%	1.86%	1.86%	28,075	24,678	(3,397)	24,678	-	-	-	-
General Plant - All Other	390 ID	ID	10,530,869	2.12%	1.86%	1.86%	222,839	195,936	(26,903)	195,936	-	-	-	-
General Plant - All Other	390 ID	SO	712,206	2.12%	1.86%	1.86%	15,071	13,247	(1,824)	13,247	-	(124)	-	(124)
General Plant - All Other	390 OR	CAGW	2,897,547	2.21%	1.98%	1.98%	64,119	57,371	(6,747)	57,371	-	(1,501)	-	(1,501)
General Plant - All Other	390 OR	OR	32,159,408	2.21%	1.98%	1.98%	711,644	634,943	(76,700)	634,943	-	-	-	-
General Plant - All Other	390 OR	SO	39,342,704	2.21%	1.98%	1.98%	870,601	778,986	(91,615)	778,986	-	(6,225)	-	(6,225)
General Plant - All Other	390 OT	CAGE	31,837	2.06%	1.51%	1.51%	657	481	(177)	481	-	-	-	-
General Plant - All Other	390 OT	CAGW	342,254	2.06%	1.51%	1.51%	7,064	5,166	(1,898)	5,166	-	(422)	-	(422)
General Plant - All Other	390 UT	CAGE	2,093,476	2.18%	2.06%	2.06%	45,739	43,126	(2,613)	43,126	-	-	-	-
General Plant - All Other	390 UT	CN	7,839,508	2.18%	2.06%	2.06%	171,280	161,494	(9,786)	161,494	-	(680)	-	(680)
General Plant - All Other	390 UT	SO	39,519,198	2.18%	2.06%	2.06%	863,426	814,095	(49,331)	814,095	-	(3,352)	-	(3,352)
General Plant - All Other	390 UT	UT	38,830,771	2.18%	2.06%	2.06%	848,385	802,717	(45,668)	802,717	-	-	-	-
General Plant - All Other	390 WA	CAGW	75,534.94	3.80%	2.52%	2.52%	2,868	1,903	(964)	1,903	-	(214)	-	(214)
General Plant - All Other	390 WA	WA	10,894,082.79	3.80%	2.52%	2.52%	413,749	274,627	(139,122)	274,627	-	(139,122)	-	(139,122)
General Plant - All Other	390 WY	CAGE	883,291	3.03%	2.61%	2.61%	26,755	23,054	(3,701)	23,054	-	-	-	-
General Plant - All Other	390 WY	JBG	30,974	3.03%	2.61%	2.61%	938	808	(130)	808	-	(28)	-	(28)
General Plant - All Other	390 WY	WY	13,172,144	3.03%	2.61%	2.61%	398,991	345,013	(53,978)	345,013	-	-	-	-
Total General Plant - All Other			203,731,364	2.34%	2.08%	2.08%	4,764,396	4,230,028	(534,368)	4,230,028	-	(151,667)	-	(151,667)
<b>Total General Plant</b>			449,572,820	4.40%	4.08%	4.08%	19,761,135	18,358,851	(1,402,284)	18,358,851	-	(351,974)	-	(351,974)
<b>Mining Plant</b>			238,286,179	3.67%	8.79%	8.79%	8,750,045	20,944,312	12,194,267	20,944,312	-	-	-	-
<b>Total Company - Depreciable Plant</b>			<b>22,869,363,406</b>	<b>2.55%</b>	<b>3.25%</b>	<b>3.23%</b>	<b>582,443,595</b>	<b>743,256,789</b>	<b>160,813,194</b>	<b>738,453,799</b>	<b>(4,802,990)</b>	<b>791,622</b>	<b>(340,362)</b>	<b>451,260</b>
<b>Total Company</b>			<b>22,923,287,116</b>											

\* For regulatory purposes, vehicle depreciation is re-classified as operations and maintenance expense