

PacifiCorp
 Washington Results of Operations - December 2016
 Decommissioning & Remediation Report

Estimate of Removal in Excess of Salvage:

2012 Depreciation Study			
Plant	<u>Terminal Removal</u>	<u>Interim Removal</u>	<u>Total Removal</u>
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	<u>2016 Removal Accrual</u>	<u>12/31/2016 Balance - Note 1</u>
Bridger Plant	(4,028,729)	(6,698,095)
Colstrip Units 3 & 4	(1,242,795)	(14,097)

D&R Expenditures:

Plant	<u>2016 Amount</u>	<u>Description</u>
Bridger Plant	95,138	Jim Bridger Landfill
	5,225,378	Jim Bridger Ponds
	5,363	Asbestos - Jim Bridger Plant
Colstrip Units 3 & 4	241,145	Colstrip Plant Ponds

Asset Retirement Obligation Updates - Note 2

Plant	<u>Amount</u>	<u>Description</u>
Bridger Plant	(1,911,026)	Ponds and Landfills
Colstrip Units 3 & 4	1,216,612	Ponds and Landfills

- Note 1 Net accumulated removal included in accumulated depreciation as of 12/31/2016
- Note 2 Represents changes to asset retirement obligation cash flows in 2016
- 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.