

PacifiCorp
Washington Results of Operations - December 2019
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	2019 Removal Accrual	Dec 31, 2019 Balance - Note 1
Bridger Plant	(4,537,965)	(13,212,149)
Colstrip Units 3 & 4	(1,282,564)	5,105,122

D&R Expenditures:

Plant	2019 Amount	Description
Bridger Plant	34,923	Jim Bridger Landfill
Colstrip Units 3 & 4	339,322	Colstrip Plant Ponds

Asset Retirement Obligation Updates - Note 2

Plant	Amount	Description
Bridger Plant	1,578,303	Ponds and Landfills
Colstrip Units 3 & 4	(687,893)	Ponds and Landfills

Note 1 Net accumulated removal included in accumulated depreciation as of 12/31/2019.

Note 2 Represents changes to asset retirement obligation cash flows in 2019.

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.