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September 20, 2013

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

Steven V. King
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
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 second Supplemental Direct Testimony and Exhibit of Henry E. Lay.

Please direct any informal inquiries regarding this filing to Gary Tawwater at 503-813-6805.

Sincerely,

William R. Griffith /GWZ
William R. Griffith
Vice President, Regulation

Enclosures

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.

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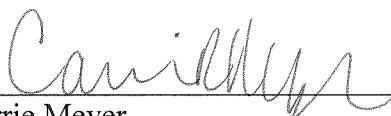
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DATED at Portland, OR this 20th day of September 2013.



Carrie Meyer

Supervisor, Regulatory Operations

Exhibit No.__(HEL-5T)
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

SECOND SUPPLEMENTAL DIRECT TESTIMONY OF HENRY E. LAY

September 20, 2013

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

4 A. Yes.

5 **PURPOSE OF SECOND SUPPLEMENTAL DIRECT TESTIMONY**

6 **Q. What is the purpose of your second supplemental direct testimony in this**
7 **proceeding?**

8 A. The purpose of my second supplemental direct testimony is to recommend additional
9 modifications to the Company's filing in this proceeding. These changes reflect the
10 recent settlement of the Company's depreciation filing before the Public Service
11 Commission of Utah (Utah Commission) in Docket 13-035-02. The Company has
12 also reached consistent stipulations in Idaho and Wyoming which both are pending
13 commission approval. These changes are in addition to those from the recent
14 settlement of the Company's depreciation filing before the Public Utility Commission
15 of Oregon (Oregon Commission) in Docket UM 1647, which I described in my first
16 supplemental filing. The all-party settlement agreements in the Utah, Idaho, and
17 Wyoming cases change depreciation expense for system-allocated assets assigned to
18 Washington. To maintain consistency for system-allocated assets, I am
19 recommending the same modifications to the Company's proposed depreciation rates
20 in Washington.

MODIFICATIONS TO PENDING DEPRECIATION RATES

2 Q. Please summarize the additional changes to pending depreciation rates the
3 Company proposes in this case based on the resolution of Utah's depreciation
4 proceeding.

5 A. The Utah Commission approved the following changes to the Company's
6 depreciation filing when it issued a bench order on September 11, 2013, approving
7 the parties' unopposed stipulation in Docket 13-035-02:

1. A reduction in the terminal life of the James River Plant from December 31, 2016, to December 31, 2015, to correct an error in the Company's initial filing and to reduce net salvage estimated in the calculation from (-1.0%) to zero.
 2. A reduction in the terminal removal cost for the combined cycle combustion turbine natural gas units from \$20/kW to \$15/kW.
 3. A reduction in the terminal removal cost for the wind units from \$9/kW to \$7/kW.
 4. Acceptance of the Company's proposed method in the study to use Iowa Curves to determine interim retirements for production facilities with terminal lives. The new depreciation rates reflect adjustments to the retirement curves on coal generation facilities in Account 311 Structures and Improvements from 90-R₂ to 120-R_{1.5}, Account 312 Boiler Plant Equipment from 60-L₁ to 68-S₀, and Account 314 Turbogenerator Units from 55-L₁ to 57-S₀. For Washington, this will impact rates for the Jim Bridger Plant, the James River Plant, and the Colstrip Plant.
 5. A change in the lives on certain Washington distribution assets by merging

1 Account 362.7 Supervisory Equipment with Account 362 Substation
2 Equipment, and using the appropriate state-specific lives for Account 362 in
3 Washington.

4 6. Amortization of the excess depreciation reserves of the Colstrip Plant as of
5 December 31, 2011, which the study reflected as \$22,930,383, as follows:
6 (a) the annual amount was determined by dividing the excess reserve by 10;
7 (b) the annual amortization will occur beginning January 1, 2014, and
8 continue until new depreciation rates resulting from the next depreciation
9 study are implemented; and (c) the stipulated depreciation rates were
10 determined by excluding the identified excess reserve in the calculation.

11 7. Adjustments to general plant lives for Oregon, Utah, Idaho, and Wyoming
12 depreciation rates for Account 390 Structures and Improvements, Account
13 392.09 Transportation Equipment-Trailers and Account 396.03 Light Power
14 Operated Equipment. This change will impact Washington to the extent that
15 system allocated assets are contained within those accounts.

16 I provide additional detail on these changes in Exhibit No.____(HEL-6).

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

18 A. The changes in this second supplemental filing reduce the Company's proposed
19 Washington-allocated depreciation expense by approximately \$669,000. The
20 Company's first supplemental filing previously reduced the Company's proposed
21 Washington-allocated depreciation expense by approximately \$340,000. Together,
22 these changes reduce Washington-allocated depreciation expense in this filing by

approximately \$1,009,000, from an increase of approximately \$792,000 to a decrease of approximately \$217,000.

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

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

Q. Does the Company anticipate any additional supplemental filings in this case?

8 A. No. The Company has now executed stipulations in all of its pending depreciation
9 filings in other states and none of these filings are opposed. If a commission modifies
10 or rejects one of the pending stipulations, however, PacifiCorp will promptly file the
11 details of the order in this docket.

Q. The Company made a deferral proposal in your first supplemental testimony.

Does the Company continue to support such a proposal?

14 A. Yes. The Company's rebuttal filing in its current general rate case proceeding,
15 Docket UE-130043, reflects the Company's depreciation rates updated for the
16 changes outlined in my first supplemental testimony. The record in that docket is
17 now closed. The Company's deferral proposal provides a means for the Company to
18 capture additional reductions in depreciation rates associated with the changes
19 described in the Company's second supplemental filing once all relevant stipulations
20 are approved.

RECOMMENDATION AND CONCLUSION

Q. Please summarize your recommendations to the Commission.

23 A. I recommend that the Commission adopt the depreciation rates filed by the Company,

1 as amended in the Company's first and second supplemental filings, as fair and
2 reasonable depreciation rates for the Company with an effective date of January 1,
3 2014.

4 **Q. Does this conclude your second supplemental direct testimony?**

5 A. Yes.

Exhibit No.__(HEL-6)
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

September 20, 2013

COMPARISON OF SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RELATED TO PACIFICORP PROPOSAL AND SETTLEMENT SCENARIOS AS OF DECEMBER 31, 2013*											
WASHINGTON SUPPLEMENTAL STUDY											
PACIFICORP DEPRECIATION STUDY											
WASHINGTON SUPPLEMENTAL STUDY											
ACCOUNT	ORIGINAL COST*	NET RETIREMENT	PROBABLE SURVIVOR	NET SALVAGE	CALCULATED ANNUAL	PROBABLE SURVIVOR	NET SALVAGE	CALCULATED ANNUAL	PROBABLE SURVIVOR	NET SALVAGE	CALCULATED ANNUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
AMERICAN PRODUCTION PLANT											
COLLINE	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
31.00 Boiler Plant and Equipment	50,845,957	12,2046	80,92	80,92	981,684	1,64	12,2046	981,684	1,64	-	-
31.00 Boiler Plant and Equipment	117,785,677	12,2046	60,1	60,1	2,392,558	2,03	12,2046	60,1	2,392,558	2,03	-
31.00 Turbine Generator Units	34,006,214	12,2046	55,1	55,1	821,944	2,42	12,2046	60,1	821,944	2,42	-
31.00 Compressor Piping Equipment	9,899,886	12,2046	120,24	120,24	132,937	1,50	12,2046	120,24	132,937	1,50	-
31.00 Water Treatment Equipment	21,250	12,2046	46,01	46,01	85,221	1,63	12,2046	46,01	85,221	1,63	-
TOTAL AMERICAN PRODUCTION PLANT	221,489,817	-	-	-	4,384,839	1,87	-	-	4,384,839	1,87	-
TOTAL AMERICAN PRODUCTION PLANT	221,489,817	-	-	-	4,384,839	1,87	-	-	4,384,839	1,87	-
TOTAL COST SUPPLY											
JAMES RIVER	571,118,885	12,2016	90,82	90,82	265,193	4,64	12,2016	90,82	265,193	4,64	-
31.00 Boiler Plant and Equipment	5,717,447	12,2016	60,1	60,1	270,916	4,73	12,2016	60,1	270,916	4,73	-
31.00 Turbine Generator Units	31,140	12,2016	55,1	55,1	100,511	1,63	12,2016	55,1	100,511	1,63	-
31.00 Compressor Piping Equipment	3,437,195	12,2016	75,24	75,24	205,543	4,70	12,2016	75,24	205,543	4,70	-
TOTAL JAMES RIVER	34,010,919	-	-	-	160,862	4,73	-	-	160,862	4,73	-
JAMES RIVER	182,111	12,2037	SQUARE	0	4,014	1,43	12,2037	SQUARE	0	4,014	1,43
31.00 Boiler Plant and Equipment	138,355,557	12,2037	80,82	80,82	986,92	1,34	12,2037	80,82	986,92	1,34	-
31.00 Boiler Plant and Equipment	60,120	12,2037	55,1	55,1	20,885,170	1,34	12,2037	55,1	20,885,170	1,34	-
31.00 Turbine Generator Units	21,082,239	12,2037	55,1	55,1	732,037	3,45	12,2037	55,1	732,037	3,45	-
31.00 Compressor Piping Equipment	58,361,864	12,2037	75,24	75,24	115,665	1,98	12,2037	75,24	115,665	1,98	-
TOTAL JAMES RIVER	1,103,555,655	-	-	-	32,188,205	2,90	-	-	32,188,205	2,90	-
JAMES RIVER	1,103,555,655	-	-	-	32,188,205	2,90	-	-	32,188,205	2,90	-
TOTAL COST SUPPLY											
JAMES RIVER											
31.00 Boiler Plant and Equipment	31,120	12,2043	80,82	80,82	986,92	1,34	12,2043	80,82	986,92	1,34	-
31.00 Boiler Plant and Equipment	31,120	12,2043	55,1	55,1	20,885,170	1,34	12,2043	55,1	20,885,170	1,34	-
31.00 Turbine Generator Units	31,140	12,2043	55,1	55,1	732,037	3,45	12,2043	55,1	732,037	3,45	-
31.00 Compressor Piping Equipment	58,361,864	12,2043	75,24	75,24	115,665	1,98	12,2043	75,24	115,665	1,98	-
TOTAL JAMES RIVER	1,103,555,655	-	-	-	32,188,205	2,90	-	-	32,188,205	2,90	-
JAMES RIVER	1,103,555,655	-	-	-	32,188,205	2,90	-	-	32,188,205	2,90	-
TOTAL COST SUPPLY											
HORNSTHORPE PLANT											
SHELBY CREEK											
34.00 Fuel Holders, Piping and Accessories	23,267,468	12,2043	70,524	70,524	618,876	2,66	12,2043	70,524	624,912	2,69	-
34.00 Fuel Holders, Piping and Accessories	1,386,755	12,2043	50,82	50,82	4,634,984	2,88	12,2043	50,82	46,173	2,81	-
34.00 Fuel Holders, Piping and Accessories	1,386,755	12,2043	50,82	50,82	4,634,984	2,88	12,2043	50,82	46,173	2,81	-
34.00 Compressor Piping Equipment	82,000	12,2043	50,82	50,82	2,425,624	1,40	12,2043	50,82	2,425,624	1,40	-
34.00 Accessory Electric Equipment	38,186,403	12,2043	70,83	70,83	10,615,075	2,70	12,2043	70,83	10,615,075	2,70	-
34.00 Accessory Electric Equipment	38,186,403	12,2043	70,83	70,83	10,615,075	2,70	12,2043	70,83	10,615,075	2,70	-
TOTAL SHELBY CREEK	340,524,611	-	-	-	10,737,242	2,72	-	-	10,737,242	2,72	-
34.00 Fuel Holders, Piping and Accessories	44,109,697	12,2045	70,524	70,524	1,14,697	2,66	12,2045	70,524	11,152,205	2,63	-
34.00 Fuel Holders, Piping and Accessories	3,279,471	12,2045	50,82	50,82	92,342	2,81	12,2045	50,82	92,342	2,81	-
34.00 Fuel Holders, Piping and Accessories	3,279,471	12,2045	50,82	50,82	92,342	2,81	12,2045	50,82	92,342	2,81	-
34.00 Compressor Piping Equipment	22,381,939	12,2045	60,83	60,83	1,15,487	2,65	12,2045	60,83	11,203,919	2,65	-
34.00 Accessory Electric Equipment	2,985,341	12,2045	60,83	60,83	11,14,697	2,65	12,2045	60,83	11,14,697	2,65	-
TOTAL SHELBY CREEK	370,865,359	-	-	-	11,14,697	2,65	-	-	11,14,697	2,65	-
HORNSTHORPE PLANT											
HORNSTHORPE PLANT											
34.00 Fuel Holders, Piping and Accessories	22,632,179	12,2045	70,524	70,524	3,348	12,2045	70,524	70,524	3,348	70,524	70,524
34.00 Fuel Holders, Piping and Accessories	22,632,179	12,2045	50,82	50,82	3,348	12,2045	50,82	50,82	3,348	50,82	50,82
34.00 Compressor Piping Equipment	2,985,341	12,2045	60,83	60,83	1,15,487	2,65	12,2045	60,83	11,203,919	2,65	-
34.00 Accessory Electric Equipment	2,985,341	12,2045	60,83	60,83	1,15,487	2,65	12,2045	60,83	11,203,919	2,65	-
TOTAL HORNSTHORPE PLANT	24,617,520	-	-	-	11,14,697	2,65	-	-	11,14,697	2,65	-
HORNSTHORPE PLANT											
TOTAL GURNEY CREEK											
34.00 Fuel Holders, Piping and Accessories	12,837,044	12,2046	70,524	70,524	3,348	12,2046	70,524	70,524	3,348	70,524	70,524
34.00 Fuel Holders, Piping and Accessories	12,837,044	12,2046	50,82	50,82	4,058,866	3,05	12,2046	50,82	6,032,761	3,05	-
34.00 Compressor Piping Equipment	3,618,461	12,2046	60,83	60,83	1,243,244	3,13	12,2046	60,83	3,747,377	3,12	-
34.00 Accessory Electric Equipment	3,618,461	12,2046	60,83	60,83	1,243,244	3,13	12,2046	60,83	1,243,244	3,13	-
TOTAL GURNEY CREEK	17,455,905	-	-	-	1,243,244	3,13	-	-	1,243,244	3,13	-
HORNSTHORPE PLANT											
TOTAL GURNEY CREEK											
34.00 Fuel Holders, Piping and Accessories	25,050	12,2046	40,81	40,81	1,243,244	3,13	12,2046	40,81	1,243,244	3,13	-
34.00 Fuel Holders, Piping and Accessories	10,842,627	12,2046	50,82	50,82	1,243,244	3,13	12,2046	50,82	1,243,244	3,13	-
34.00 Compressor Piping Equipment	3,618,461	12,2046	60,83	60,83	1,243,244	3,13	12,2046	60,83	1,243,244	3,13	-
34.00 Accessory Electric Equipment	3,618,461	12,2046	60,83	60,83	1,243,244	3,13	12,2046	60,83	1,243,244	3,13	-
TOTAL GURNEY CREEK	34,660	12,2046	60,83	60,83	1,243,244	3,13	12,2046	60,83	1,243,244	3,13	-
HORNSTHORPE PLANT											
TOTAL GURNEY CREEK											
34.00 Fuel Holders, Piping and Accessories	2,985,341	12,2046	60,83	60,83	1,243,244	3,13	12,2046	60,83	1,243,244	3,13	-
34.00 Compressor Piping Equipment	3,618,461	12,2046	60,83	60,83	1,243,244	3,13	12,2046	60,83	1,243,244	3,13	-
34.00 Accessory Electric Equipment	3,618,461	12,2046	60,83	60,83	1,243,244	3,13	12,2046	60,83	1,243,244	3,13	-
TOTAL GURNEY CREEK	17,158,605	-	-	-	1,243,244	3,13	-	-	1,243,244	3,13	-
HORNSTHORPE PLANT											
TOTAL GURNEY CREEK											
34.00 Fuel Holders, Piping and Accessories	2,985,341	12,2046	60,83	60,83	1,243,244	3,13	12,2046	60,83	1,243,244	3,13	-
34.00 Compressor Piping Equipment	3,618,461	12,2046	60,83	60,83	1,243,244	3,13	12,2046	60,83	1,243,244	3,13	-
34.00 Accessory Electric Equipment	3,618,461	12,2046	60,83	60,83	1,243,244	3,13	12,2046	60,83	1,243,244	3,13	-
TOTAL GURNEY CREEK	17,158,605	-	-	-	1,243,244	3,13	-	-	1,243,244	3,13	-
HORNSTHORPE PLANT											
TOTAL GURNEY CREEK											
34.00 Fuel Holders, Piping and Accessories	2,985,341	12,2046	60,83	60,83	1,243,244	3,13	12,2046	60,83	1,243,244	3,13	-
34.00 Compressor Piping Equipment	3,618,461	12,2046	60,83	60,83	1,243,244	3,13	12,2046	60,83	1,243,244	3,13	-
34.00 Accessory Electric Equipment	3,618,461	12,2046	60,83	60,83	1,243,244	3,13	12,2046	60,83	1,243,244	3,13	-
TOTAL GURNEY CREEK	17,158,605	-	-	-	1,243,244	3,13	-	-	1,243,244	3,13	-
HORNSTHORPE PLANT											
TOTAL GURNEY CREEK											
34.00 Fuel Holders, Piping and Accessories	2,985,341	12,2046	60,83	60,83	1,243,244	3,13	12,2046	60,83	1,243,244	3,13	-
34.00 Compressor Piping Equipment	3,618,461	12,2046	60,83	60,83	1,243,244	3,13	12,2046	60,83	1,243,244	3,13	-
34.00 Accessory Electric Equipment	3,618,461	12,2									

PACIFICORP
COMPARISON OF SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RELATED TO PACIFICORP PROPOSAL AND SETTLEMENT SCENARIOS OF DECEMBER 31, 2013

ACCOUNT	PACIFICORP HERITAGE STUDY			WASHINGTON SUPPLEMENTAL JULY 2013			PACIFICORP HERITAGE STUDY			WASHINGTON SUPPLEMENTAL JULY 2013		
	ORIGINAL COST	SURVIVOR CURVE PERCENT	PROBABLE NECESSARY CURVE PERCENT	CALCULATED ANNUAL RATE	NET AMOUNT	PERCENT	ORIGINAL RATE	NET AMOUNT	PERCENT	ORIGINAL RATE	NET AMOUNT	PERCENT
LAKE SIDE												
341.00 Structures and Improvements	12,264.07	70.32%	70.32%	2.71	12,204.7	70.32%	2.80	1,987	12,204.7	70.32%	2.80	1,987
341.00 Fuel Stock, Oil Products and Accessories	50.32	(5)	(5)	1,044.89	3.01	1,044.85	3.01	5,822,754	3.14	5,822,754	3.14	5,822,754
341.00 Fuel Stock, Prime Moves	40.81	(6)	(6)	6,450.381	(6)	6,450.381	(6)	46,822.5	(6)	46,822.5	(6)	46,822.5
341.00 Generators, Electric Equipment	12,204.7	70.32%	70.32%	3.48	12,204.7	70.32%	3.48	3,193	12,204.7	70.32%	3.48	3,193
341.00 Accessor., Electric Equipment	12,204.7	70.32%	70.32%	3.70	12,204.7	70.32%	3.70	3,200.20	12,204.7	70.32%	3.70	3,200.20
341.00 Accessor., Electric Equipment	12,204.7	70.32%	70.32%	1,570.495	(6)	1,570.495	(6)	12,204.7	70.32%	70.32%	1,570.495	1,570.495
341.00 Miscellaneous Power Plant Equipment	12,204.7	70.32%	70.32%	1,240.7	(6)	1,240.7	(6)	12,204.7	70.32%	70.32%	1,240.7	1,240.7
TOTAL LITTLE LAKE SIDE	345,911.845			11,160.233	3.23	12,204.7	2.83	10,355.634	2.75	10,355.634	2.75	10,355.634
GRANGE PEAKER UNIT 4&5												
341.00 Purchases and Improvements	4,239,770	70.32%	70.32%	3.41	14,671.3	70.32%	3.41	1,612	14,671.3	70.32%	3.41	1,612
341.00 Fuel Stock, Oil Products and Accessories	58,223.301	(2)	(2)	1,612	14,671.3	58,223.301	58,223.301	12,203.2	58,223.301	58,223.301	12,203.2	58,223.301
341.00 Prime Moves	40.81	(2)	(2)	243,175	4.18	243,175	4.18	12,203.2	58,223.301	58,223.301	12,203.2	58,223.301
341.00 Generators, Electric Equipment	12,204.7	70.32%	70.32%	570.51	(2)	570.51	(2)	12,203.2	58,223.301	58,223.301	12,203.2	58,223.301
TOTAL GRANGE PEAKER UNIT 4&5	345,937.216			3,313,766	3.99	12,203.2	12,204.7	10,355.634	3.82	10,355.634	3.82	10,355.634
LITTLE MOUNTAIN												
341.00 Structures and Improvements	34,000	Prime Moves	34,000	Fuel Stock, Oil Products and Accessories	34,000	Miscellaneous Power Plant Equipment	34,000	Accessories, Electric Equipment	34,000	Generators, Electric Equipment	34,000	Total Little Mountain
TOTAL LITTLE MOUNTAIN	-	-	-	-	-	-	-	-	-	-	-	-
DUNAD WIND												
341.00 Structures and Improvements	2,675,626	70.32%	70.32%	3.48	6,450.381	70.32%	3.48	1,026	6,450.381	70.32%	3.48	1,026
341.00 Prime Moves	12,204.7	70.32%	70.32%	1,612	14,671.3	70.32%	1,612	12,204.7	6,450.381	70.32%	1,612	12,204.7
341.00 Generators, Electric Equipment	12,204.7	70.32%	70.32%	404.385	60.83	404.385	60.83	12,204.7	6,450.381	70.32%	404.385	12,204.7
TOTAL DUNAD WIND	263,493.765			77,913.634	3.23	12,204.7	12,204.7	10,355.634	3.23	10,355.634	3.23	10,355.634
GOAT ROCK PEAKER UNIT 4&5												
341.00 Purchases and Improvements	109,125	70.32%	70.32%	3.41	3,812	70.32%	3.41	3,912	70.32%	70.32%	3.41	3,912
341.00 Fuel Stock, Oil Products and Accessories	1,612	14,671.3	1,612	40.405	2,84	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2
341.00 Prime Moves	12,204.7	70.32%	70.32%	1,612	14,671.3	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2
341.00 Generators, Electric Equipment	12,204.7	70.32%	70.32%	3,193	3,812	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2
TOTAL GOAT ROCK PEAKER UNIT 4&5	263,493.765			77,913.634	3.23	12,204.7	12,204.7	10,355.634	3.23	10,355.634	3.23	10,355.634
GOAT ROCK WIND												
341.00 Purchases and Improvements	466,523.656	70.32%	70.32%	3.41	14,725.16	70.32%	3.41	14,725.16	70.32%	70.32%	3.41	14,725.16
341.00 Fuel Stock, Oil Products and Accessories	23,34,489.000	12,203.2	12,203.2	1,612	14,725.16	23,34,489.000	1,612	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2
341.00 Prime Moves	12,204.7	70.32%	70.32%	1,612	14,725.16	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2
341.00 Generators, Electric Equipment	12,204.7	70.32%	70.32%	3,193	3,812	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2
TOTAL GOAT ROCK WIND	466,517.190			77,913.634	3.23	12,203.2	12,204.7	10,355.634	3.23	10,355.634	3.23	10,355.634
GLENROCK WIND												
341.00 Structures and Improvements	9,118,326	70.32%	70.32%	3.41	2,674.74	70.32%	3.41	2,674.74	70.32%	70.32%	3.41	2,674.74
341.00 Fuel Stock, Oil Products and Accessories	1,612	14,671.3	1,612	40.405	2,84	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2
341.00 Prime Moves	12,204.7	70.32%	70.32%	1,612	14,671.3	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2
341.00 Generators, Electric Equipment	12,204.7	70.32%	70.32%	3,193	3,812	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2
TOTAL GLENROCK WIND	9,118,326			77,913.634	3.23	12,203.2	12,204.7	10,355.634	3.23	10,355.634	3.23	10,355.634
HIGH BANKS MOUNTAIN WIND												
341.00 Structures and Improvements	2,764,312	70.32%	70.32%	3.41	2,674.74	70.32%	3.41	2,674.74	70.32%	70.32%	3.41	2,674.74
341.00 Fuel Stock, Oil Products and Accessories	2,675,626	70.32%	70.32%	1,612	14,671.3	2,675,626	1,612	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2
341.00 Prime Moves	12,204.7	70.32%	70.32%	1,612	14,671.3	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2
341.00 Generators, Electric Equipment	12,204.7	70.32%	70.32%	3,193	3,812	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2
TOTAL HIGH BANKS MOUNTAIN WIND	2,764,312			77,913.634	3.23	12,203.2	12,204.7	10,355.634	3.23	10,355.634	3.23	10,355.634
LEAVENWORTH JUMPER WIND												
341.00 Structures and Improvements	15,658,589	70.32%	70.32%	3.41	1,607,94	70.32%	3.41	1,607,94	70.32%	70.32%	3.41	1,607,94
341.00 Fuel Stock, Oil Products and Accessories	5,035,823	12,203.2	12,203.2	1,612	14,671.3	5,035,823	1,612	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2
341.00 Prime Moves	12,204.7	70.32%	70.32%	1,612	14,671.3	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2
341.00 Generators, Electric Equipment	12,204.7	70.32%	70.32%	3,193	3,812	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2
TOTAL LEAVENWORTH JUMPER WIND	15,658,589			77,913.634	3.23	12,203.2	12,204.7	10,355.634	3.23	10,355.634	3.23	10,355.634
MARSHALL WIND												
341.00 Structures and Improvements	10,120,995	70.32%	70.32%	3.41	1,302,882	70.32%	3.41	1,302,882	70.32%	70.32%	3.41	1,302,882
341.00 Fuel Stock, Oil Products and Accessories	3,65,723,289	12,203.2	12,203.2	1,612	14,671.3	3,65,723,289	1,612	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2
341.00 Prime Moves	12,204.7	70.32%	70.32%	1,612	14,671.3	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2	60,822.5	12,203.2
341.00 Generators, Electric Equipment	12,204.7	70.32%	70.32%	3,193	3,812	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2	12,203.2
TOTAL MARSHALL WIND	10,120,995			77,913.634	3.23	12,203.2	12,204.7	10,355.634	3.23	10,355.634	3.23	10,355.634
SOLAR GENERATING												
341.00 Generators - Atomic Co.	5,446	70.32%	70.32%	0	228	70.32%	4.11	2,202.07	SQUARE	0	228	4.11
341.00 Generators - Coal Plants	1,20,201	70.32%	70.32%	0	0	70.32%	0	0	70.32%	0	0	0
341.00 Generators - Geothermal	2,20,105	70.32%	70.32%	0	0	70.32%	0	0	70.32%	0	0	0
341.00 Generators - Hydro	55,880	70.32%	70.32%	0	0	70.32%	0	0	70.32%	0	0	0
341.00 Generators - Natural Gas	6,61,831	70.32%	70.32%	0	0	70.32%	0	0	70.32%	0	0	0
341.00 Generators - Nuclear	6,33,138	70.32%	70.32%	0	0	70.32%	0	0	70.32%	0	0	0
341.00 Generators - Other	1,31,515,309	12,203.2	12,203.2	0	0	70.32%	0	0	70.32%	0	0	0
341.00 Generators - Petroleum	241,179,165	70.32%	70.32%	0	0	70.32%	0	0	70.32%	0	0	0
TOTAL SOLAR GENERATING	3,13,43,40,49			103,921,245	3.23	12,203.2	12,204.7	10,355.634	3.23	10,355.634	3.23	10,355.634
WATER RIGHTS, LICENSES & CONTRACTS												
341.00 Water Rights, Licenses & Contracts	14,829,040	70.32%	70.32%	0	0	70.32%	0	0	70.32%	0	0	0
TOTAL OTHER PRODUCTION	3,13,43,40,49			103,921,245		12,203.2	12,204.7	10,355.634		10,355.634		10,355.634

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COMPARISON OF SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SAVAGE PERCENT, ORIGINAL COST TO OWN, REPAIR AND MAINTENANCE, AND CALCULATED ANNUAL REPRECAUTON FOR MACRODIP PROPOSAL AND SETTLEMENT SCENARIO AS OF DECEMBER 31, 2013*														
PACIFIC CORP		WASHINGTON AND SUPPLEMENTAL		WASHINGTON, SUPPLEMENTAL, JULY 1, 2013										
				PACIFIC REPRECAUTON STUDY			CALCULATED ANNUAL			CALCULATED ANNUAL			2nd SUPPLEMENTAL	
ACCOUNT	ORIGINAL COST	PROBABLE RETIREMENT	SURVIVOR	NET SAVAGE	CALCULATED ANNUAL	ACCRUAL	SURVIVOR	NET SAVAGE	CALCULATED ANNUAL	SURVIVOR	NET SAVAGE	CALCULATED ANNUAL	PROBABLE RETIREMENT	INCREASED ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
TRANSMISSION PLANT														
WASHINGTON - DISTRIBUTION														
360.20 Rights-of-Way	246,139	56-R3	0	3,929	1.64	-	50-R3	0	3,929	1.64	-	50-R3	0	(16)
361.00 Structures and Improvements	2,265,839	65-R2	0	3,734	1.65	-	65-R2	0	3,734	1.65	-	65-R2	0	(43)
362.00 Structures and Improvements	4,373,934	65-R2	0	1,030	1.29	-	65-R2	0	1,030	1.29	-	65-R2	0	(16)
362.70 Structures and Improvements	50,520	23-R1	0	19,116	1.44	-	50-R3	0	19,116	1.44	-	50-R3	0	(16)
363.30 Structures and Improvements	5,530	23-R1	0	1,373	1.32	-	50-R3	0	1,373	1.32	-	50-R3	0	(16)
364.00 Towns and Features	2,082,420	65-R2	0	56,927,865	3.34	-	56-R3	0	56,927,865	3.34	-	56-R3	0	(16)
364.00 Towns and Features	68-R4	0	19,336,791	1.56	-	68-R4	0	19,336,791	1.56	-	68-R4	0	(16)	
365.00 Tools and Equipment	65-R2	0	16,622	1.19	-	65-R2	0	16,622	1.19	-	65-R2	0	(16)	
365.00 Tools and Equipment	65-R2	0	21,202	2.10	-	65-R2	0	21,202	2.10	-	65-R2	0	(16)	
366.00 Underground Conductors and Devices	65-R2	0	1,681	1.22	-	65-R2	0	1,681	1.22	-	65-R2	0	(16)	
367.00 Underground Conductors and Devices	365.00	12-R1	0	12,048,048	1.68	-	65-R2	0	12,048,048	1.68	-	65-R2	0	(16)
368.00 Underground Conductors and Devices	65-R2	0	1,048	1.04	-	65-R2	0	1,048	1.04	-	65-R2	0	(16)	
369.00 Underground Conductors and Devices	65-R2	0	1,048	1.04	-	65-R2	0	1,048	1.04	-	65-R2	0	(16)	
370.00 Underground Conductors and Devices	65-R2	0	1,048	1.04	-	65-R2	0	1,048	1.04	-	65-R2	0	(16)	
386.00 Tools and Equipment	1,410,881	65-R2	0	1,048	1.04	-	65-R2	0	1,048	1.04	-	65-R2	0	(16)
386.00 Tools and Equipment	74-R3	0	1,048	1.04	-	74-R3	0	1,048	1.04	-	74-R3	0	(16)	
TOTAL TRANSMISSION PLANT														
TRANSMISSION PLANT														
WASHINGTON - DISTRIBUTION														
360.20 Rights-of-Way	246,139	56-R3	0	3,929	1.64	-	50-R3	0	3,929	1.64	-	50-R3	0	(16)
361.00 Structures and Improvements	2,265,839	65-R2	0	3,734	1.65	-	65-R2	0	3,734	1.65	-	65-R2	0	(43)
362.00 Structures and Improvements	4,373,934	65-R2	0	1,030	1.29	-	50-R3	0	1,030	1.29	-	50-R3	0	(16)
363.30 Structures and Improvements	50,520	23-R1	0	19,116	1.44	-	50-R3	0	19,116	1.44	-	50-R3	0	(16)
364.00 Tools and Equipment	65-R2	0	56,927,865	3.34	-	56-R3	0	56,927,865	3.34	-	56-R3	0	(16)	
365.00 Tools and Equipment	65-R2	0	16,622	1.19	-	65-R2	0	16,622	1.19	-	65-R2	0	(16)	
366.00 Underground Conductors and Devices	65-R2	0	21,202	2.10	-	65-R2	0	21,202	2.10	-	65-R2	0	(16)	
367.00 Underground Conductors and Devices	365.00	12-R1	0	12,048,048	1.68	-	65-R2	0	12,048,048	1.68	-	65-R2	0	(16)
368.00 Underground Conductors and Devices	65-R2	0	1,048	1.04	-	65-R2	0	1,048	1.04	-	65-R2	0	(16)	
369.00 Underground Conductors and Devices	65-R2	0	1,048	1.04	-	65-R2	0	1,048	1.04	-	65-R2	0	(16)	
370.00 Underground Conductors and Devices	65-R2	0	1,048	1.04	-	65-R2	0	1,048	1.04	-	65-R2	0	(16)	
386.00 Tools and Equipment	1,410,881	65-R2	0	1,048	1.04	-	65-R2	0	1,048	1.04	-	65-R2	0	(16)
386.00 Tools and Equipment	74-R3	0	1,048	1.04	-	74-R3	0	1,048	1.04	-	74-R3	0	(16)	
TOTAL WASHINGTON - DISTRIBUTION														
TRANSMISSION PLANT														
OREGON - GENERAL														
360.00 Structures and Improvements	7,306,660	55-R1	0	1,671,656	1.98	-	55-R1	0	1,671,656	1.98	-	55-R1	0	(384)
361.00 Structures and Improvements	10,306,660	65-R2	0	1,601,048	5.67	-	65-R2	0	1,601,048	5.67	-	65-R2	0	(405)
362.00 Structures and Improvements	10,603,613	10	85,159	2.56	-	85,159	15	86,159	2.56	-	86,159	15	(34)	
363.27 Structures and Devices	3,327,731	34-R2	0	18,305	2.38	-	34-R2	15	18,305	2.38	-	34-R2	15	(34)
367.00 Underground Conductors and Devices	367,000	23-R1	0	18,305	2.38	-	367,000	15	18,305	2.38	-	367,000	15	(34)
368.00 Underground Conductors and Devices	368,000	10	18,305	2.38	-	368,000	15	18,305	2.38	-	368,000	15	(34)	
369.00 Underground Conductors and Devices	369,000	10	18,305	2.38	-	369,000	15	18,305	2.38	-	369,000	15	(34)	
370.00 Underground Conductors and Devices	370,000	10	18,305	2.38	-	370,000	15	18,305	2.38	-	370,000	15	(34)	
TOTAL OREGON - GENERAL														
WASHINGTON - GENERAL														
360.00 Structures and Improvements	10,960,618	40-R3	0	2,967,512	2.52	-	2,967,512	20	2,967,512	2.52	-	2,967,512	20	(144)
361.00 Structures and Improvements	2,397,793	55-R1	0	1,374,170	1.74	-	1,374,170	10	1,374,170	1.74	-	1,374,170	10	(145)
362.00 Structures and Improvements	362,055	65-R2	0	50,720	5.67	-	50,720	15	50,720	5.67	-	50,720	15	(147)
362.68 Transportation Equipment - Medium Trucks	362,680	Transportation Equipment - Medium Trucks	0	39,829	5.67	-	39,829	15	39,829	5.67	-	39,829	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)
363.09 Transportation Equipment - Trailers	363,090	Transportation Equipment - Trailers	0	3,429	1.44	-	3,429	15	3,429	1.44	-	3,429	15	(147)

WASHINGTON SUPPLEMENTAL JULY 2013										WASHINGTON SUPPLEMENTAL AUGUST 2013									
PACIFICORP DEPRECIATION STUDY					PACIFICORP DEPRECIATION STUDY					PACIFICORP DEPRECIATION STUDY					PACIFICORP DEPRECIATION STUDY				
ACCOUNT	ORIGINAL COST	SURVIVOR CURVE	PORABLE REVENUE DATE	NET AMOUNT	CALCULATED ANNUAL AMOUNT	PERCENT	SURVIVOR CURVE	PORABLE REVENUE DATE	NET AMOUNT	CALCULATED ANNUAL AMOUNT	PERCENT	SURVIVOR CURVE	PORABLE REVENUE DATE	NET AMOUNT	CALCULATED ANNUAL AMOUNT	PERCENT	SURVIVOR CURVE	PORABLE REVENUE DATE	NET AMOUNT
(DANO-GENERAL)																			
3818.20 Land Rights	12,473	55-R3	0	81	1.71		55-R3	0	81	1.71		55-R3	0	55	1.17		55-R3	0	55
3818.50 Structures and Equipment - Light Trucks and Vans	51,430	6	232	4	1.96		55-R3	6	81	1.71		55-R3	6	55	1.17		55-R3	6	55
3818.51 Transportation Equipment - Medium Trucks	12,322	15-L2	159,107	7,117	5.73		55-R3	15-L2	15	15-L2	15	55-R3	15-L2	15	15-L2	15	55-R3	15-L2	15
382.08 Transportation Equipment - Heavy Trucks	242,539	15-L2	161,962	5,733	4.28		55-R3	15-L2	15	15-L2	15	55-R3	15-L2	15	15-L2	15	55-R3	15-L2	15
3818.21 Transportation Equipment - Heavy Vehicles	38,432	10	164,046	3,922	3.42		55-R3	10	164,046	3,922		55-R3	10	55	1.17		55-R3	10	55
3818.22 Transportation Equipment - Heavy Vehicles	18,492	10	164,046	3,922	3.42		55-R3	10	164,046	3,922		55-R3	10	55	1.17		55-R3	10	55
3818.07 Heavy Power Operated Equipment	18,495	26	198,623	3,901	3.40		55-R3	26	198,623	3,901		55-R3	26	55	1.17		55-R3	26	55
TOTAL DANO-GENERAL	277,953,297	746,072	3.96				55-R3	746,072	3.46			55-R3	746,072	3.46			55-R3	746,072	3.47
ACCO.MT. ETC.-GENERAL																			
3818.00 Structures and Equipment - Light Trucks and Vans	374,991	15-R2	0	5,647	1.51		45-R2	0	5,647	1.51		45-R2	0	5,647	1.51		45-R2	0	5,647
3818.05 Transportation Equipment - Medium Trucks	16,588	15-R2	15	11,559	2.13		45-R2	15	11,559	2.13		45-R2	15	5,389	1.15		45-R2	15	5,389
3818.06 Transportation Equipment - Heavy Trucks	255,349	15-R2	5,388	2.10	1.15		45-R2	15	5,388	2.10		45-R2	15	5,389	1.15		45-R2	15	5,389
3818.08 Transportation Equipment - Heavy Vehicles	25-R1	22-R1	7,844	1.71	2.18		25-R1	5	0	2.18		25-R1	5	0	2.18		25-R1	5	0
TOTAL ACCO.MT. ETC.-GENERAL	334,633	25-R1	5	47,777	1.93		45-R2	5	54,777	1.93		45-R2	5	54,777	1.93		45-R2	5	54,777
TOTAL GENERAL PLANT	449,723,295		4.08				15,354,851		4.08			15,354,851		4.08			15,354,851		4.08
TOTAL WA Allocated										(240,982)		(661,497)		(1,008,859)					
Total Washington Allocation in original filing																			791,622
Total Washington Supplemental July 2013 Impact																			(340,462)
Total Washington Supplemental September 2013 Impact																			(668,977)
Adjusted Washington Allocation																			(217,351)

PACIFICORP

COMPARISON OF SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCURALS RELATED TO PACIFICORP PROPOSAL AND SETTLEMENT SCENARIO AS OF DECEMBER 31, 2013

WASHINGTON SUPPLEMENTAL JULY 2013										WASHINGTON SUPPLEMENTAL AUGUST 2013									
PACIFICORP DEPRECIATION STUDY					PACIFICORP DEPRECIATION STUDY					PACIFICORP DEPRECIATION STUDY					PACIFICORP DEPRECIATION STUDY				
ACCOUNT	ORIGINAL COST	SURVIVOR CURVE	PORABLE REVENUE DATE	NET AMOUNT	CALCULATED ANNUAL AMOUNT	PERCENT	SURVIVOR CURVE	PORABLE REVENUE DATE	NET AMOUNT	CALCULATED ANNUAL AMOUNT	PERCENT	SURVIVOR CURVE	PORABLE REVENUE DATE	NET AMOUNT	CALCULATED ANNUAL AMOUNT	PERCENT	SURVIVOR CURVE	PORABLE REVENUE DATE	NET AMOUNT
(DANO-GENERAL)																			
3818.20 Land Rights	12,473	55-R3	0	81	1.71		55-R3	0	81	1.71		55-R3	0	55	1.17		55-R3	0	55
3818.50 Structures and Equipment - Light Trucks and Vans	51,430	6	232	4	1.96		55-R3	6	81	1.71		55-R3	6	55	1.17		55-R3	6	55
3818.51 Transportation Equipment - Medium Trucks	12,322	15-L2	159,107	7,117	5.73		55-R3	15-L2	15	15-L2	15	55-R3	15-L2	15	15-L2	15	55-R3	15-L2	15
382.08 Transportation Equipment - Heavy Trucks	242,539	15-L2	161,962	5,733	4.28		55-R3	15-L2	15	15-L2	15	55-R3	15-L2	15	15-L2	15	55-R3	15-L2	15
3818.21 Transportation Equipment - Heavy Vehicles	38,432	10	164,046	3,922	3.42		55-R3	10	164,046	3,922		55-R3	10	55	1.17		55-R3	10	55
3818.22 Transportation Equipment - Heavy Vehicles	18,492	10	164,046	3,922	3.42		55-R3	10	164,046	3,922		55-R3	10	55	1.17		55-R3	10	55
3818.07 Heavy Power Operated Equipment	18,495	26	198,623	3,901	3.40		55-R3	26	198,623	3,901		55-R3	26	55	1.17		55-R3	26	55
TOTAL DANO-GENERAL	277,953,297	746,072	3.96				55-R3	746,072	3.46			55-R3	746,072	3.46			55-R3	746,072	3.47
ACCO.MT. ETC.-GENERAL																			
3818.00 Structures and Equipment - Light Trucks and Vans	374,991	15-R2	0	5,647	1.51		45-R2	0	5,647	1.51		45-R2	0	5,647	1.51		45-R2	0	5,647
3818.05 Transportation Equipment - Medium Trucks	16,588	15-R2	15	11,559	2.13		45-R2	15	11,559	2.13		45-R2	15	5,389	1.15		45-R2	15	5,389
3818.06 Transportation Equipment - Heavy Trucks	255,349	15-R2	5,388	2.10	1.15		45-R2	15	5,388	2.10		45-R2	15	5,389	1.15		45-R2	15	5,389
3818.08 Transportation Equipment - Heavy Vehicles	25-R1	22-R1	7,844	1.71	2.18		25-R1	5	0	2.18		25-R1	5	0	2.18		25-R1	5	0
TOTAL ACCO.MT. ETC.-GENERAL	334,633	25-R1	5	47,777	1.93		45-R2	5	54,777	1.93		45-R2	5	54,777	1.93		45-R2	5	54,777
TOTAL GENERAL PLANT	449,723,295		4.08				15,354,851		4.08			15,354,851		4.08			15,354,851		4.08
TOTAL WA Allocated										(240,982)		(661,497)		(1,008,859)					
Total Washington Allocation in original filing																			791,622
Total Washington Supplemental July 2013 Impact																			(340,462)
Total Washington Supplemental September 2013 Impact																			(668,977)
Adjusted Washington Allocation																			(217,351)

INCREASE/(DECREASE) IN ORIGINAL COST
(19)-(17)(11)

SEE D.GEN Plant
Sgt tab

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	Supplemental 1 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	3,235,750	(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)
	5,260,444.224	(2,546,505)	(1,865,897)	(680,688)	(151,365)

	Total	Supplemental 2 Depn Change	Transmission - East	Transmission - West	WA Allocated CAGW %
350.2 Rights-of-Way	144,659,565	19,778	14,492	5,286	1,176
352 Structures and Improvements	161,875,087	(16,859)	(12,353)	(4,506)	(1,002)
353 Station Equipment	1,889,580,073	(292,357)	(214,218)	(78,139)	(17,378)
353.7 Supervisory Equipment		-	-	-	-
354 Towers and Fixtures	1,223,124,758	(297,564)	(218,034)	(79,530)	(17,687)
355 Poles and Fixtures	731,547,358	(60,331)	(44,207)	16,125	3,586
356 Overhead Conductors and Devices	1,087,435,404	(185,045)	(135,588)	(49,457)	(10,999)
357 Underground Conduit	3,235,750	100	73	27	6
358 Underground Conductors and Devices	7,410,861	(465)	(340)	(124)	(28)
359 Roads and Trails	11,575,387	619	454	165	37
	5,260,444.224	(711,461)	(521,308)	(190,153)	(42,289)

CAGE %	0.000%
CAGW %	22.2396%

Description	AF	Plant-in-Service	Depreciation Rate				Total Company Depreciation				PROPOSED DEPRECIATION STUDY WA	JULY 2013 SUPPLEMENTAL L WA	REVISED NET IMPACT WA
			EXISTING	PROPOSED	SUPPLEMENTAL	EXISTING	PROPOSED	SUPPLEMENTAL	DIFFERENCE	DIFFERENCE			
Production Plant													
Steam Production - East		5,400,506,918	2.27%	5.13%	5.13%	122,380,744	276,832,850	154,452,106	-	-	-	-	-
Steam Production - West		255,477,785	2.02%	2.34%	2.34%	5,162,623	5,973,501	5,973,501	-	180,336	-	-	180,336
Steam Production - Bridger	CAGW	1,109,554,682	2.00%	2.90%	2.90%	22,185,647	32,188,506	10,002,859	-	2,138,617	-	-	2,138,617
Steam Production - Water Rights	JBG	36,503,523											
Hydro Production - East	CAGE	1,62,870,228	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
Other Production - East	CAGE	2,076,933,509	3.52%	3.29%	3.29%	73,104,396	68,378,863	(4,725,533)	66,972,199	(1,406,664)	-	-	(678,309)
Other Production - West	CAGW	1,236,709,940	3.46%	3.28%	3.28%	42,750,581	40,550,402	(2,200,179)	39,700,581	(849,821)	-	-	(188,997)
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
Transmission Plant													
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)
Distribution Plant													
Distribution	CA	231,412,734	2.91%	2.67%	2.67%	6,724,725	6,171,346	(553,379)	6,171,346	-	-	-	-
Distribution	OR	1,800,233,068	2.86%	2.54%	2.54%	51,408,119	45,706,796	(5,701,333)	45,706,796	-	-	-	-
Distribution	WA	414,312,516	3.13%	2.81%	2.81%	12,981,304	11,646,261	(1,343,043)	11,646,261	-	-	-	(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	-	-	-	(539)
Distribution	UT	2,24,656,040	2.52%	2.46%	2.46%	63,524,102	62,029,227	(1,494,875)	62,029,227	-	-	-	(1,335,043)
Distribution	ID	297,471,473	2.59%	2.27%	2.27%	7,694,643	6,759,630	(925,013)	6,759,630	-	-	-	(1,335,043)
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)
General Plant - Vehicles *													
General Plant - Vehicles	392,1 CA	668,807	7.89%	3.48%	3.48%	52,773	23,274	(29,499)	23,274	-	-	-	-
General Plant - Vehicles	CAGW	159,467	7.89%	3.48%	3.48%	12,583	5,549	(7,034)	5,549	(1,564)	-	-	(1,564)
General Plant - Vehicles	552,076	6,66%	7.11%	7.11%	7.11%	36,764	39,253	2,489	39,253	-	-	-	-
General Plant - Vehicles	1,685,882	6,66%	7.11%	7.11%	7.11%	112,265	119,866	7,601	119,866	-	-	-	(539)
General Plant - Vehicles	682,209	7.63%	7.27%	7.27%	7.27%	52,019	49,597	(2,423)	49,597	-	-	-	(114)
General Plant - Vehicles	9,772,343	7.63%	7.27%	7.27%	7.27%	745,154	710,449	(34,704)	710,449	-	-	-	(114)
General Plant - Vehicles	470,991	7.63%	7.27%	7.27%	7.27%	35,914	34,241	(1,673)	34,241	-	-	-	(634)
General Plant - Vehicles	385,917	6,42%	2.53%	2.53%	2.53%	24,761	9,747	(15,013)	9,747	-	-	-	(3,662)
General Plant - Vehicles	73,269	6,42%	2.53%	2.53%	2.53%	4,701	1,851	(2,850)	1,851	-	-	-	(3,841)
General Plant - Vehicles	128,866	7.07%	6.93%	6.93%	6.93%	9,111	8,930	(818)	8,930	-	-	-	(452)
General Plant - Vehicles	2,446,693	7.07%	6.93%	6.93%	6.93%	172,985	169,556	(3,429)	169,556	-	-	-	(154)
General Plant - Vehicles	392,1 OR	1,61,206	7.07%	6.93%	6.93%	114,056	111,795	(2,261)	111,795	-	-	-	(154)
General Plant - Vehicles	SO	9,673,376	7.07%	6.93%	6.93%	683,922	670,365	(13,557)	670,365	-	-	-	(3,662)
General Plant - Vehicles	392,1 OT	713,985	7.91%	5.60%	5.60%	56,451	39,983	(16,468)	39,983	-	-	-	(3,662)
General Plant - Vehicles	CAGW	1,683,994	7.91%	5.60%	5.60%	133,145	94,304	(38,841)	94,304	-	-	-	(38,841)
General Plant - Vehicles	CAEE	1,216,388	7.34%	7.01%	7.01%	89,306	85,269	(4,038)	85,269	-	-	-	(416)
General Plant - Vehicles	CAGE	637,517	7.34%	7.01%	7.01%	46,806	44,690	(2,116)	44,690	-	-	-	(416)
General Plant - Vehicles	392,1 UT	2,834,019	7.34%	7.01%	7.01%	208,072	198,665	(9,407)	198,665	-	-	-	(416)
General Plant - Vehicles	UT	9,673,376	7.07%	6.93%	6.93%	3,42%	110,313	(10,515)	105,208	(5,105)	-	-	(347)
General Plant - Vehicles	CA	3,076,269	3,59%	4.49%	4.49%	44,885	35,813	(9,072)	35,813	-	-	-	(347)
General Plant - Vehicles	WA	1,683,994	5.63%	4.49%	4.49%	9,246	7,377	(1,869)	7,377	-	-	-	(416)
General Plant - Vehicles	WY	1,216,388	7.34%	7.01%	7.01%	46,806	44,690	(2,116)	44,690	-	-	-	(416)
General Plant - Vehicles	SO	3,076,269	3,59%	4.49%	4.49%	3,42%	10,313	(10,515)	10,313	(5,105)	-	-	(347)
General Plant - Vehicles	CA	797,624,94	5.63%	4.49%	4.49%	10,797	11,151	353	11,151	-	-	-	(416)
General Plant - Vehicles	CAGW	164,303,49	5.63%	4.49%	4.49%	5,59%	224,2276	231,615	7,338	231,615	-	-	-
General Plant - Vehicles	CAEE	199,474,81	5.41%	5.59%	5.59%	5,59%	42,014	43,389	1,375	43,389	-	-	-
General Plant - Vehicles	CAGE	4,143,373,66	5.41%	5.59%	5.59%	5,59%	42,014	43,389	1,375	43,389	-	-	-
General Plant - Vehicles	SO	776,181,56	5.41%	5.59%	5.59%	5,59%	42,014	43,389	1,375	43,389	-	-	-
General Plant - Vehicles	UT	15,396,188,69	5.41%	5.59%	5.59%	5,59%	833,379	860,647	27,268	860,647	-	-	-
General Plant - Vehicles	CAGW	252,302,01	2.96%	2.10%	2.10%	7,477	5,304	(2,173)	5,304	(2,173)	-	-	-
General Plant - Vehicles	3,047,40	2.96%	2.10%	2.10%	2.10%	90	64	(26)	64	(26)	-	-	(6)
General Plant - Vehicles	CAEE	199,474,81	5.41%	5.59%	5.59%	10,797	11,151	353	11,151	-	-	-	(41,915)
General Plant - Vehicles	CAGE	4,143,373,66	5.41%	5.59%	5.59%	5,59%	224,2276	231,615	7,338	231,615	-	-	-
General Plant - Vehicles	SO	776,181,56	5.41%	5.59%	5.59%	5,59%	42,014	43,389	1,375	43,389	-	-	-
General Plant - Vehicles	CA	1,424,088,14	5.41%	5.59%	5.59%	5,59%	833,379	860,647	27,268	860,647	-	-	-
General Plant - Vehicles	WY	2,643,533,71	6,66%	5.07%	5.07%	94,781	72,201	(22,580)	72,201	(22,580)	-	-	(5,022)
General Plant - Vehicles	WA	382,200,01	6,66%	5.07%	5.07%	175,942	134,027	(41,915)	134,027	(41,915)	-	-	(41,915)
General Plant - Vehicles	392,5 UT	1,132,202,06	6,80%	6,38%	6,38%	6,38%	76,973	72,234	(4,739)	72,234	-	-	-
General Plant - Vehicles	JBG	741,518,26	6,80%	6,38%	6,38%	6,38%	50,413	47,309	(3,104)	47,309	-	-	-
General Plant - Vehicles	WY	4,305,700,85	6,80%	6,38%	6,38%	6,38%	292,726	274,704	(18,022)	274,704	-	-	-
General Plant - Vehicles	CA	437,317,31	2.32%	2.32%	2.32%	11,752	10,146	(1,606)	10,146	(1,606)	-	-	(11)
General Plant - Vehicles	392,9 CA	13,876,05	2.69%	2.32%	2.32%	373	322	(51)	322	(51)	-	-	(11)

Description	AF	Plant-in-Service	Total Company Depreciation						PROPOSED DEPRECIATION STUDY WA	JULY 2013 SUPPLEMENTA L WA	REVIS ED NET IMPACT WA	
			EXISTING	PROPOSED	SUPPLEMENTAL	EXISTING	PROPOSED	SUPPLEMENTAL				
General Plant - Vehicles	392.9 ID	49,886.93	2.50%	2.73%	2.73%	1.249	1.362	1.13	-	-	-	
General Plant - Vehicles	392.9 ID	893,408.6	2.50%	2.73%	2.73%	22,369	24,390	2,021	-	-	-	
General Plant - Vehicles	132,522.31	2.45%	2.56%	2.56%	2.56%	3,250	3,393	143	3,390	3,393	32	
General Plant - Vehicles	3,191,788.97	2.45%	2.56%	2.56%	2.56%	78,277	81,710	3,433	81,710	81,710	-	
General Plant - Vehicles	3,420.72	2.45%	2.56%	2.56%	2.56%	84	88	4	88	88	0	
General Plant - Vehicles	45,179.95	2.57%	2.60%	2.60%	2.60%	1,159	1,175	15	1,175	1,175	-	
General Plant - Vehicles	1,198,310.63	2.57%	2.60%	2.60%	2.60%	30,754	31,161	407	31,161	31,161	-	
General Plant - Vehicles	474,167.54	2.57%	2.60%	2.60%	2.60%	12,167	12,328	161	12,328	12,328	11	
General Plant - Vehicles	4,880,292.33	2.57%	2.60%	2.60%	2.60%	125,229	126,888	1,658	126,888	126,888	-	
General Plant - Vehicles	83,653.33	2.65%	2.38%	2.38%	2.38%	2,214	1,991	(223)	1,991	1,991	(50)	
General Plant - Vehicles	685,566.33	2.65%	2.38%	2.38%	2.38%	18,143	16,316	(1,826)	16,316	16,316	(1,826)	
General Plant - Vehicles	473,630.20	3.37%	3.40%	3.40%	3.40%	15,954	16,103	150	16,103	16,103	-	
General Plant - Vehicles	392.9 UT	95,685.65	3.37%	3.40%	3.40%	3,223	3,253	30	3,253	3,253	6	
General Plant - Vehicles	392.9 WY	2,303,711.93	3.37%	3.40%	3.40%	77,597	78,326	729	78,326	78,326	-	
General Plant - Vehicles	392.9 UT	7,844.26	2.18%	2.18%	2.18%	1,171	1,171	(0)	1,171	1,171	-	
General Plant - Vehicles	CAGE	918,154	10,34%	7,20%	7,20%	94,923	66,107	(28,816)	66,107	66,107	-	
General Plant - Vehicles	CA	66,834	9,15%	12,04%	12,04%	6,118	8,047	1,929	8,047	8,047	-	
General Plant - Vehicles	ID	1,567,172	9,15%	12,04%	12,04%	143,461	188,688	45,226	188,688	188,688	-	
General Plant - Vehicles	396.3 ID	60,453	9,71%	8,84%	8,84%	5,848	5,344	(524)	5,344	5,344	(117)	
General Plant - Vehicles	CAGW	6,104,847	9,71%	8,84%	8,84%	592,583	539,668	(52,915)	539,668	539,668	-	
General Plant - Vehicles	OR	51,662	10,07%	9,86%	9,86%	5,201	5,094	(107)	5,094	5,094	-	
General Plant - Vehicles	UT	5,429,736	10,07%	9,86%	9,86%	546,602	535,372	(11,230)	535,372	535,372	-	
General Plant - Vehicles	CAGW	58,134	9,69%	5,66%	5,66%	5,634	3,290	(2,344)	3,290	3,290	(521)	
General Plant - Vehicles	WA	1,370,946	9,69%	5,66%	5,66%	132,871	77,596	(55,276)	77,596	77,596	(55,276)	
General Plant - Vehicles	CAGE	6,187	10,37%	9,64%	9,64%	6,419	5,965	(454)	5,965	5,965	-	
General Plant - Vehicles	WY	2,569,556	10,37%	9,64%	9,64%	9,64%	266,551	247,705	(18,846)	247,705	247,705	-
General Plant - Vehicles	CA	3,051,020	5,60%	4,98%	4,98%	4,98%	170,993	151,941	(19,082)	151,941	151,941	-
General Plant - Vehicles	CAGE	879,645	3,87%	3,90%	3,90%	3,90%	34,056	34,306	250	34,306	34,306	-
General Plant - Vehicles	ID	6,468,406	3,87%	3,90%	3,90%	3,90%	250,428	252,268	1,839	252,268	252,268	-
General Plant - Vehicles	WA	1,513,765	5,39%	5,24%	5,24%	81,611	79,321	(2,290)	79,321	79,321	(509)	
General Plant - Vehicles	CAGW	24,441,728	5,39%	5,24%	5,24%	1,317,716	1,280,747	(36,970)	1,280,747	1,280,747	-	
General Plant - Vehicles	OR	2,126,294	2,71%	1,86%	1,86%	57,595	39,626	(17,968)	39,626	39,626	-	
General Plant - Vehicles	CAGE	123,768	2,71%	1,86%	1,86%	3,352	2,307	(1,046)	2,307	2,307	(233)	
General Plant - Vehicles	CAGW	45,834	6,84%	6,10%	6,10%	3,135	2,797	(338)	2,797	2,797	-	
General Plant - Vehicles	CABE	13,051,444	6,84%	6,10%	6,10%	892,419	796,138	(96,281)	796,138	796,138	-	
General Plant - Vehicles	SO	1,046,883	6,84%	6,10%	6,10%	71,583	63,860	(7,723)	63,860	63,860	(525)	
General Plant - Vehicles	UT	37,298,732	6,84%	6,10%	6,10%	2,550,381	2,275,226	(27,155)	2,275,226	2,275,226	-	
General Plant - Vehicles	CAGW	415,484	6,81%	6,03%	6,03%	28,282	25,054	(3,228)	25,054	25,054	(718)	
General Plant - Vehicles	WA	5,630,534	6,81%	6,03%	6,03%	383,268	339,521	(43,747)	339,521	339,521	(43,747)	
General Plant - Vehicles	CAEE	12,659,571	5,19%	4,94%	4,94%	657,307	625,383	(31,925)	625,383	625,383	(3,954)	
General Plant - Vehicles	CAGE	7,334,277	5,19%	4,94%	4,94%	380,809	362,313	(18,495)	362,313	362,313	(3,954)	
General Plant - Vehicles	JBG	12,635,403	5,19%	4,94%	4,94%	656,053	624,189	(31,864)	624,189	624,189	-	
General Plant - Vehicles	WY	396.7 WY	6,10%	5.75%	5.75%	14,996,739	14,128,823	(867,916)	14,128,823	14,128,823	(200,306)	
Total General Plant - Vehicles*												

Total General Plant - Vehicles*

Description	AF	Plant-in-Service	Depreciation Rate			Total Company Depreciation			PROPOSED DEPRECIATION STUDY WA	JULY 2013 SUPPLEMENTA L WA	REVISED NET IMPACT WA
			EXISTING	PROPOSED	SUPPLEMENTAL	EXISTING	PROPOSED	Difference			
General Plant - All Other											
General Plant - All Other	389.2 ID	ID	4,733	2,01%	1.71%	95	81	(14)	-	-	-
General Plant - All Other	389.2 UT	CAGE	1,171	2.32%	2.15%	27	25	(2)	25	-	-
General Plant - All Other	32,503 UT	UT	32,503	2.32%	2.15%	754	699	(55)	699	-	-
General Plant - All Other	74,342 WY	WY	74,342	2.01%	2.01%	1,491	1,494	3	1,494	-	-
General Plant - All Other	2,936,056 CA	CA	2,936,056	2.38%	1.71%	69,829	50,083	(19,746)	50,083	-	-
General Plant - All Other	1,326,754 CAGE	CAGE	1,326,754	2.12%	1.86%	28,075	24,678	(3,397)	24,678	-	-
General Plant - All Other	10,530,869 ID	ID	10,530,869	2.12%	1.86%	222,839	195,936	(26,903)	195,936	-	-
General Plant - All Other	712,206 SO	SO	712,206	2.12%	1.86%	15,071	13,247	(1,824)	13,247	(124)	(1,501)
General Plant - All Other	2,897,547 CAGW	CAGW	2,897,547	2.21%	1.98%	64,119	57,371	(6,747)	57,371	-	-
General Plant - All Other	32,159,408 OR	OR	32,159,408	2.21%	1.98%	711,644	634,943	(76,700)	634,943	-	-
General Plant - All Other	39,342,704 SO	SO	39,342,704	2.21%	1.98%	870,601	778,986	(91,615)	778,986	(6,225)	-
General Plant - All Other	31,837 CAGE	CAGE	31,837	2.06%	1.51%	657	481	(177)	481	-	-
General Plant - All Other	342,254 CAGW	CAGW	342,254	2.06%	1.51%	7,064	5,166	(1,898)	5,166	(422)	(422)
General Plant - All Other	2,093,476 CAGE	CAGE	2,093,476	2.18%	2.06%	45,739	43,126	(2,613)	43,126	-	-
General Plant - All Other	7,839,508 CN	CN	7,839,508	2.18%	2.06%	171,280	161,494	(9,786)	161,494	(680)	(680)
General Plant - All Other	39,519,198 SO	SO	39,519,198	2.18%	2.06%	863,426	814,095	(49,331)	814,095	(3,352)	(3,352)
General Plant - All Other	38,830,771 UT	UT	38,830,771	2.18%	2.06%	848,385	802,717	(45,668)	802,717	-	-
General Plant - All Other	75,534,94 CAGW	CAGW	75,534,94	3.80%	2.52%	2,52%	2,868	1,903	(964)	1,903	(214)
General Plant - All Other	10,894,082,79 WA	WA	10,894,082,79	3.80%	2.52%	413,749	274,627	(139,122)	274,627	(139,122)	(139,122)
General Plant - All Other	883,291 CAGE	CAGE	883,291	3.03%	2.61%	26,755	23,054	(3,701)	23,054	-	-
General Plant - All Other	30,974 JBG	JBG	30,974	3.03%	2.61%	808	808	(130)	808	(28)	(28)
General Plant - All Other	13,172,144 WY	WY	13,172,144	3.03%	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	(54,368)	4,230,028	-	(151,667)
Total General Plant	449,572,820		4.40%	4.08%	4.08%	19,761,135	18,358,851	(1,402,284)	18,358,851	-	(351,974)
Mining Plant	238,286,179		3.67%	8.79%	8.79%	8,750,045	20,944,312	12,194,267	20,944,312	-	-
Total Company - Depreciable Plant	22,869,363,406		2.55%	3.25%	3.25%	582,443,595	743,256,789	160,813,194	738,457,799	(4,802,990)	791,622
Total Company	22,923,287,116									(340,362)	451,260

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