

Exh. JJS-9  
Dockets UE-191024 *et. al.*  
Witness: John J. Spanos

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba  
PACIFIC POWER & LIGHT COMPANY

Respondent.

Dockets UE-191024, UE-190750,  
UE-190929, UE-190981, UE-180778  
(*Consolidated*)

**PACIFICORP**

**EXHIBIT OF JOHN J. SPANOS**

**Updated 2020 Depreciation Accrual Rates for Colstrip and Jim Bridger Assets**

**April 2020**

**PACIFICORP**  
**SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE**  
**AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2020**  
**WASHINGTON**

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>STEAM PRODUCTION PLANT</b>									
COL STRIP GENERATING STATION									
311.00	12-2023	110-S0.5	(9)	63,766,496.11	35,701,754	33,803,727	11,329,690	17.77	3.0
312.00	12-2023	65-L0.5	(9)	124,512,848.87	66,111,716	69,607,289	23,589,730	18.95	3.0
314.00	12-2023	50-S0	(9)	39,761,945.29	19,608,569	23,731,931	8,050,349	20.25	2.9
315.00	12-2023	80-R2.5	(9)	9,427,270.76	5,432,908	4,842,817	1,623,947	17.23	3.0
316.00	12-2023	45-L0	(9)	432,986.21	187,941	284,014	96,889	22.36	2.9
TOTAL COL STRIP GENERATING STATION									
				237,901,547.24	127,042,908	132,269,778	44,690,605	18.79	
JIM BRIDGER GENERATING STATION									
JIM BRIDGER UNIT 1									
311.00	12-2023	110-S0.5	(11)	15,268,049.21	10,072,960	6,874,575	2,305,385	15.10	3.0
312.00	12-2023	65-L0.5	(11)	174,529,250.82	92,069,472	101,657,997	34,334,967	19.67	3.0
314.00	12-2023	50-S0	(11)	46,126,509.13	25,075,551	26,124,875	8,842,425	19.17	3.0
315.00	12-2023	80-R2.5	(11)	10,974,050.58	7,032,232	5,148,965	1,730,864	15.77	3.0
316.00	12-2023	45-L0	(11)	297,441.91	136,648	133,513	46,311	15.57	2.9
TOTAL JIM BRIDGER UNIT 1									
				247,195,301.65	134,446,861	139,939,925	47,259,952	19.12	
JIM BRIDGER UNIT 2									
311.00	12-2023	110-S0.5	(11)	12,718,926.41	7,841,275	6,276,733	2,105,481	16.55	3.0
312.00	12-2023	65-L0.5	(11)	171,706,496.39	86,803,968	103,790,243	35,079,997	20.43	3.0
314.00	12-2023	50-S0	(11)	58,855,866.24	28,052,600	37,277,436	12,606,782	21.42	3.0
315.00	12-2023	80-R2.5	(11)	9,057,669.75	5,477,927	4,577,927	1,539,500	17.00	3.0
316.00	12-2023	45-L0	(11)	188,485.38	114,810	94,408	32,728	17.36	2.9
TOTAL JIM BRIDGER UNIT 2									
				252,327,466.17	128,288,740	152,016,747	51,364,488	20.34	
JIM BRIDGER UNIT 3									
311.00	12-2023	110-S0.5	(11)	14,066,607.53	6,566,021	9,047,914	3,032,767	21.56	3.0
312.00	12-2023	65-L0.5	(11)	269,350,642.62	95,551,751	203,427,462	68,548,387	25.45	3.0
314.00	12-2023	50-S0	(11)	43,320,758.41	18,380,502	29,705,540	10,077,318	23.26	2.9
315.00	12-2023	80-R2.5	(11)	8,723,069.00	3,863,127	5,819,480	1,954,078	22.40	3.0
316.00	12-2023	45-L0	(11)	182,928.34	91,169	111,881	38,784	21.20	2.9
TOTAL JIM BRIDGER UNIT 3									
				335,644,005.90	124,452,571	246,112,277	83,651,334	24.92	
JIM BRIDGER UNIT 4									
311.00	12-2023	110-S0.5	(11)	39,955,441.48	21,519,368	22,831,172	7,659,427	19.17	3.0
312.00	12-2023	65-L0.5	(11)	308,544,399.91	109,172,950	233,311,334	78,634,163	25.49	3.0
314.00	12-2023	50-S0	(11)	46,594,055.56	21,526,235	30,193,167	10,252,820	22.00	2.9
315.00	12-2023	80-R2.5	(11)	17,046,272.24	8,941,455	9,979,907	3,346,561	19.63	3.0
316.00	12-2023	45-L0	(11)	1,187,327.47	631,499	686,435	237,461	20.00	2.9
TOTAL JIM BRIDGER UNIT 4									
				413,327,496.66	161,791,507	297,002,015	100,130,432	24.23	
JIM BRIDGER COMMON									
310.20	12-2023	SQUARE	0	281,111.10	144,919	136,192	45,397	16.15	3.0
311.00	12-2023	65-L0.5	(11)	72,430,997.66	33,355,187	47,043,220	15,738,628	21.73	3.0
312.00	12-2023	50-S0	(11)	99,703,990.57	43,131,296	67,539,468	22,801,156	22.87	3.0
314.00	12-2023	80-R2.5	(11)	10,062,161.09	4,028,584	7,140,415	2,413,169	23.98	3.0
315.00	12-2023	45-L0	(11)	17,724,132.14	7,672,403	12,001,384	4,021,365	22.69	3.0
316.00	12-2023	45-L0	(11)	3,163,816.87	944,448	2,572,939	873,131	27.55	2.9
TOTAL JIM BRIDGER COMMON									
				203,370,609.43	89,276,836	136,433,618	45,892,846	22.57	
TOTAL JIM BRIDGER GENERATING STATION									
				1,452,064,879.81	638,256,515	973,504,582	328,299,052	22.61	
<b>TOTAL STEAM PLANT</b>									
				<b>1,689,966,427.05</b>	<b>765,299,423</b>	<b>1,105,774,360</b>	<b>372,989,657</b>	<b>22.07</b>	