

Exh. JT-2
Dockets UE-191024, UE-190750,
UE-190929, UE-190981,
UE-180778 (*Consolidated*)
Witness: Michael G. Wilding
Jason L. Ball
Corey Dahl
Robert Earle
Lance D. Kaufman
Shawn M. Collins
Alex Kronauer

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PACIFIC POWER & LIGHT COMPANY,

Respondent.

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

EXHIBIT ACCOMPANYING TESTIMONY OF

Michael G. Wilding
Jason L. Ball
Corey Dahl
Robert Earle
Lance D. Kaufman
Shawn M. Collins
Alex Kronauer

August 11, 2020

Record #	Book Allocation Group	Category	EDIT Opening Bal. @ 01/01/2017		Based on Depr. Study Effective 01/01/2014		EDIT Remaining Bal. @ 01/01/2021		Based on Depr. Study Effective 01/01/2021		EDIT Remaining Bal. @ 01/01/2026	
			2018	2020	2018	2020	2021	2022	2023	2024	2025	2026
1	Acq A4-106 Trans CR	General	(3,28.50)	(6.87)	(3,281.55)	(6.87)	(3,275.26)	(6.84)	(3,275.26)	(6.84)	(1,959,535.47)	(6.84)
2	Acq A4-400 Steam CR	General	(22,080.16)	(6.87)	(22,073.29)	(6.87)	(21,965.42)	(6.84)	(21,965.42)	(6.84)	(1,959,535.47)	(6.84)
3	Acq A4-500 Distr UT	General	(456.18)	(12.57)	(451.61)	(12.57)	(449.04)	(12.57)	(449.04)	(12.57)	(1,959,535.47)	(12.57)
4	Acq A4-720H Trans UT	General	(2,038.09)	(55.69)	(2,032.40)	(55.69)	(2,026.71)	(55.69)	(2,026.71)	(55.69)	(1,959,535.47)	(55.69)
5	General	General	(3,216,453.94)	(365,506.03)	(3,213,147.91)	(365,506.03)	(3,209,841.88)	(365,506.03)	(3,209,841.88)	(365,506.03)	(1,959,535.47)	(365,506.03)
6	Inangible - Other	General	(289,315.15)	(32,876.72)	(286,438.43)	(32,876.72)	(283,561.71)	(32,876.72)	(283,561.71)	(32,876.72)	(1,959,535.47)	(32,876.72)
7	Inangible - Software	General	(876,172.22)	(99,565.03)	(876,172.22)	(99,565.03)	(876,172.22)	(99,565.03)	(876,172.22)	(99,565.03)	(1,959,535.47)	(99,565.03)
8	Non-Depreciable	General	(293,901.68)	(33,284.28)	(290,617.40)	(33,284.28)	(287,333.12)	(33,284.28)	(287,333.12)	(33,284.28)	(1,959,535.47)	(33,284.28)
9	Structures	General	(275,865.09)	(31,348.31)	(274,516.78)	(31,348.31)	(273,168.47)	(31,348.31)	(273,168.47)	(31,348.31)	(1,959,535.47)	(31,348.31)
10	Vehicles	General	(1,629,419.43)	(185,161.30)	(1,610,958.13)	(185,161.30)	(1,602,496.83)	(185,161.30)	(1,602,496.83)	(185,161.30)	(1,959,535.47)	(185,161.30)
11	Distribution	General	(588,289.00)	(588,289.00)	(588,289.00)	(588,289.00)	(588,289.00)	(588,289.00)	(588,289.00)	(588,289.00)	(1,959,535.47)	(588,289.00)
12	Transmission	Transmission	(1,935,470.89)	(326,632.89)	(1,935,470.89)	(326,632.89)	(1,935,470.89)	(326,632.89)	(1,935,470.89)	(326,632.89)	(1,959,535.47)	(326,632.89)
13	Hydro	Hydro	(1,624.39)	(560.13)	(1,624.39)	(560.13)	(1,624.39)	(560.13)	(1,624.39)	(560.13)	(1,959,535.47)	(560.13)
14	Hydro-13000 Fall Creek	Hydro	(1.85)	(0.64)	(1.85)	(0.64)	(1.85)	(0.64)	(1.85)	(0.64)	(1,959,535.47)	(0.64)
15	Hydro-136070 Klamath	Hydro	(1,350.53)	(465.70)	(1,350.53)	(465.70)	(1,350.53)	(465.70)	(1,350.53)	(465.70)	(1,959,535.47)	(465.70)
16	Hydro-15000 Keno	Hydro	(5,273.63)	(1,818.49)	(5,273.63)	(1,818.49)	(5,273.63)	(1,818.49)	(5,273.63)	(1,818.49)	(1,959,535.47)	(1,818.49)
17	Hydro-16000 East Side	Hydro	(2,765.59)	(953.65)	(2,765.59)	(953.65)	(2,765.59)	(953.65)	(2,765.59)	(953.65)	(1,959,535.47)	(953.65)
18	Hydro-17000 West Side	Hydro	(1,179,506.44)	(59,753.22)	(1,179,506.44)	(59,753.22)	(1,179,506.44)	(59,753.22)	(1,179,506.44)	(59,753.22)	(1,959,535.47)	(59,753.22)
19	Hydro-18000 JC Boyle	Hydro	(1,479,007.07)	(5,085.89)	(1,479,007.07)	(5,085.89)	(1,479,007.07)	(5,085.89)	(1,479,007.07)	(5,085.89)	(1,959,535.47)	(5,085.89)
20	Hydro-215000 Minwin	Hydro	(1,479,009.32)	(38,719.09)	(1,479,009.32)	(38,719.09)	(1,479,009.32)	(38,719.09)	(1,479,009.32)	(38,719.09)	(1,959,535.47)	(38,719.09)
21	Hydro-215000 Cresap Bay	Hydro	(49,798.98)	(1,303.64)	(49,798.98)	(1,303.64)	(49,798.98)	(1,303.64)	(49,798.98)	(1,303.64)	(1,959,535.47)	(1,303.64)
22	Hydro-215000 Lewis River	Hydro	(375,326.03)	(9,825.29)	(375,326.03)	(9,825.29)	(375,326.03)	(9,825.29)	(375,326.03)	(9,825.29)	(1,959,535.47)	(9,825.29)
23	Hydro-218000 Swift	Hydro	(1,918,615.24)	(50,516.19)	(1,918,615.24)	(50,516.19)	(1,918,615.24)	(50,516.19)	(1,918,615.24)	(50,516.19)	(1,959,535.47)	(50,516.19)
24	Hydro-219000 Yale	Hydro	(499,242.54)	(13,678.56)	(499,242.54)	(13,678.56)	(499,242.54)	(13,678.56)	(499,242.54)	(13,678.56)	(1,959,535.47)	(13,678.56)
25	Hydro-23000 Bend	Hydro	8,058.34	0.00	8,058.34	0.00	8,058.34	0.00	8,058.34	0.00	(1,959,535.47)	0.00
26	Hydro-29000 Whallow Falls	Hydro	3,719.08	0.00	3,719.08	0.00	3,719.08	0.00	3,719.08	0.00	(1,959,535.47)	0.00
27	Hydro-31000 Prospect 1	Hydro	(7,172.33)	(3,780.51)	(7,172.33)	(3,780.51)	(7,172.33)	(3,780.51)	(7,172.33)	(3,780.51)	(1,959,535.47)	(3,780.51)
28	Hydro-32000 Prospect 2	Hydro	(390,002.57)	(19,119.73)	(390,002.57)	(19,119.73)	(390,002.57)	(19,119.73)	(390,002.57)	(19,119.73)	(1,959,535.47)	(19,119.73)
29	Hydro-33000 Prospect 3	Hydro	(33,005.52)	0.00	(33,005.52)	0.00	(33,005.52)	0.00	(33,005.52)	0.00	(1,959,535.47)	0.00
30	Hydro-34000 Prospect 4	Hydro	6.34	0.00	6.34	0.00	6.34	0.00	6.34	0.00	(1,959,535.47)	0.00
31	Hydro-36000 Eagle Point	Hydro	(36,370.91)	(1,782.89)	(36,370.91)	(1,782.89)	(36,370.91)	(1,782.89)	(36,370.91)	(1,782.89)	(1,959,535.47)	(1,782.89)
32	Hydro-40000 Lembo 1	Hydro	(2,071.04)	(265.52)	(2,071.04)	(265.52)	(2,071.04)	(265.52)	(2,071.04)	(265.52)	(1,959,535.47)	(265.52)
33	Hydro-40000 Lembo 2	Hydro	(187,897.74)	(9,254.17)	(187,897.74)	(9,254.17)	(187,897.74)	(9,254.17)	(187,897.74)	(9,254.17)	(1,959,535.47)	(9,254.17)
34	Hydro-41000 Lembo 3	Hydro	(795,439.04)	(39,183.94)	(795,439.04)	(39,183.94)	(795,439.04)	(39,183.94)	(795,439.04)	(39,183.94)	(1,959,535.47)	(39,183.94)
35	Hydro-42000 Clearwater 1	Hydro	(42,347.46)	(2,086.08)	(42,347.46)	(2,086.08)	(42,347.46)	(2,086.08)	(42,347.46)	(2,086.08)	(1,959,535.47)	(2,086.08)
36	Hydro-43000 Clearwater 2	Hydro	(110,468.68)	(5,441.81)	(110,468.68)	(5,441.81)	(110,468.68)	(5,441.81)	(110,468.68)	(5,441.81)	(1,959,535.47)	(5,441.81)
37	Hydro-44000 Toletsee	Hydro	(199,597.59)	(9,832.39)	(199,597.59)	(9,832.39)	(199,597.59)	(9,832.39)	(199,597.59)	(9,832.39)	(1,959,535.47)	(9,832.39)
38	Hydro-45000 Fish Creek	Hydro	(142,289.36)	(7,009.33)	(142,289.36)	(7,009.33)	(142,289.36)	(7,009.33)	(142,289.36)	(7,009.33)	(1,959,535.47)	(7,009.33)
39	Hydro-46000 Soda Springs	Hydro	(439,827.94)	(70,927.44)	(439,827.94)	(70,927.44)	(439,827.94)	(70,927.44)	(439,827.94)	(70,927.44)	(1,959,535.47)	(70,927.44)
40	Hydro-47000 Sike Creek	Hydro	(428,866.05)	(21,027.88)	(428,866.05)	(21,027.88)	(428,866.05)	(21,027.88)	(428,866.05)	(21,027.88)	(1,959,535.47)	(21,027.88)
41	Hydro-48000 N Umputa	Hydro	(95,116.81)	(4,688.02)	(95,116.81)	(4,688.02)	(95,116.81)	(4,688.02)	(95,116.81)	(4,688.02)	(1,959,535.47)	(4,688.02)
42	Hydro-410000 Iron Gate	Hydro	(51,179.62)	(2,564.81)	(51,179.62)	(2,564.81)	(51,179.62)	(2,564.81)	(51,179.62)	(2,564.81)	(1,959,535.47)	(2,564.81)
43	Hydro-61000 Copco 1	Hydro	16,538.72	8,279.36	16,538.72	8,279.36	16,538.72	8,279.36	16,538.72	8,279.36	(1,959,535.47)	8,279.36
44	Hydro-61000 Copco 2	Hydro	63,869.19	31,934.59	63,869.19	31,934.59	63,869.19	31,934.59	63,869.19	31,934.59	(1,959,535.47)	31,934.59
45	Hydro-61000 Copco 3	Hydro	248.66	85.74	248.66	85.74	248.66	85.74	248.66	85.74	(1,959,535.47)	85.74
46	Hydro-Acrl161515 West	Hydro	83,176.79	0.00	83,176.79	0.00	83,176.79	0.00	83,176.79	0.00	(1,959,535.47)	0.00
47	Other Prod-129600 Leaning Juniper 1	Wind	(1,507,491.85)	(82,376.60)	(1,507,491.85)	(82,376.60)	(1,507,491.85)	(82,376.60)	(1,507,491.85)	(82,376.60)	(1,959,535.47)	(82,376.60)
48	Other Prod-205100 Goodwin Hills Cmm	Wind	(6,715.31)	(3,352.24)	(6,715.31)	(3,352.24)	(6,715.31)	(3,352.24)	(6,715.31)	(3,352.24)	(1,959,535.47)	(3,352.24)
49	Other Prod-205300 Goodwin Hills 1	Wind	(3,699,085.15)	(178,647.58)	(3,699,085.15)	(178,647.58)	(3,699,085.15)	(178,647.58)	(3,699,085.15)	(178,647.58)	(1,959,535.47)	(178,647.58)
50	Other Prod-206100 Huntington Common	Wind	(675,187.66)	(34,988.82)	(675,187.66)	(34,988.82)	(675,187.66)	(34,988.82)	(675,187.66)	(34,988.82)	(1,959,535.47)	(34,988.82)
51	Other Prod-206120 Huntington 2	Wind	(435,783.33)	(22,571.86)	(435,783.33)	(22,571.86)	(435,783.33)	(22,571.86)	(435,783.33)	(22,571.86)	(1,959,535.47)	(22,571.86)
52	Other Prod-216500 West Side Solar	Wind	(1,963,494.96)	(101,733.42)	(1,963,494.96)	(101,733.42)	(1,963,494.96)	(101,733.42)	(1,963,494.96)	(101,733.42)	(1,959,535.47)	(101,733.42)
53	Other Prod-118650 OR Deers Solar	Other Prod	(148.55)	0.00	(148.55)	0.00	(148.55)	0.00	(148.55)	0.00	(1,959,535.47)	0.00
54	Other Prod-122550 West Side Mobile	Other Prod	(103,999.72)	(25,237.27)	(103,999.72)	(25,237.27)	(103,999.72)	(25,237.27)	(103,999.72)	(25,237.27)	(1,959,535.47)	(25,237.27)
55	Solar ITC Basis Adj.	Other Prod	96,700.00	48.35	96,700.00	48.35	96,700.00	48.35	96,700.00	48.35	(1,959,535.47)	48.35
56	Other Prod-129500 Hemiston	Gas	59,486.69	3,499.23	59,486.69	3,499.23	59,486.69	3,499.23	59,486.69	3,499.23	(1,959,535.47)	3,499.23
57	Other Prod-203300 Chialais Comb A	Gas	(2,984,157.87)	(128,075.45)	(2,984,157.87)	(128,075.45)	(2,984,157.87)	(128,075.45)	(2,984,157.87)	(128,075.45)	(1,959,535.47)	(128,075.45)
58	Other Prod-203300 Chialais Comb B	Gas	(228,182.99)	(9,793.24)	(228,182.99)	(9,793.24)	(228,182.99)	(9,793.24)	(228,182.99)	(9,793.24)	(1,959,535.47)	(9,793.24)
59	Other Prod-203300 Chialais Comb C	Gas	(444,755.29)	(16,304.52)	(444,755.29)	(16,304.52)	(444,755.29)	(16,304.52)	(444,755.29)	(16,304.52)	(1,959,535.47)	(16,304.52)
60	Steam-40000 Colstrip	Steam	(1,150,396.18)	(49,373.23)	(1,150,396.18)	(49,373.23)	(1,150,396.18)	(49,373.23)	(1,150,396.18)	(49,373.23)	(1,959,535.47)	(49,373.23)
61	Steam-517000 Jim Bridger	Steam	(5,319,361.88)	(293,887.40)	(5,319,361.88)	(293,887.40)	(5,319,361.88)	(293,887.40)	(5,319,361.88)	(293,887.40)	(1,959,535.47)	(293,887.40)
62	Steam-517000 Jim Bridger 1	Steam	(1,474,669.77)	(66,545.29)	(1,474,669.77)	(66,545.29)	(1,474,669.77)	(66,545.29)	(1,474,669.77)	(66,545.29)	(1,959,535.47)	(66,545.29)
63	Steam-517000 Jim Bridger 2	Steam	(1,205,469.67)	(61,657.44)	(1,205,469.67)	(61,657.44)	(1,205,469.67)	(61,657.44)	(1,205,469.67)	(61,657.44)	(1,959,535.47)	(61,657.44)
64	Steam-517000 Jim Bridger 3	Steam	(2,884,494.05)	(159,364.31)	(2,884,494.05)	(159,364.31)	(2,884,494.05)	(159,364.31)	(2,884,494.05)	(159,364.31)	(1,959,	