

Exh. SRM-8
Dockets UE-191024 *et. al.*
Witness: Steven R. McDougal

**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 STEVEN R. MCDOUGAL

Washington Depreciation

April 2020

PACIFICORP
Washington Comparison - Plant Balances as of December, 2020

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation		DIFFERENCE	ALLOCATED WA
			EXISTING	PROPOSED	EXISTING	PROPOSED		
Production Plant								
Steam Production	CAGE	5,529,590,288	3.62%	10.00%	200,199,291	555,617,103	355,417,812	-
Steam Production - Jim Bridger	CAGW	237,901,547	2.24%	18.70%	44,690,605	39,353,153	39,353,153	8,853,818
Steam Production - Water Rights - Esat	JBG	1,452,084,680	2.78%	22.61%	40,366,624	328,299,052	287,932,428	64,775,601
Hydro Production	CAGE	201,911,374	3.98%	4.98%	8,036,557	9,250,922	1,214,365	-
Hydro Production	CAGW	793,166,057	2.76%	2.67%	21,907,104	21,216,760	(690,344)	(155,316)
Other Production	CAGE	3,925,388,168	3.22%	3.30%	126,382,480	153,011,222	26,628,732	-
Other Production	CAGW	1,150,248,689	3.19%	4.41%	36,729,612	50,775,763	14,046,151	3,160,155
Other Production - Water Rights - Esat		30,822,899						
Other Production - Water Rights - West		55,758,588						
Other Production - Water Rights - Other		13,352,638						
Total Production Plant - Depreciable		13,289,260,981	3.30%	8.76%	438,979,130	1,162,861,427	723,882,297	76,834,257
Transmission	CAGW	1,660,084,020	1.82%	1.96%	30,158,435	32,571,551	2,413,116	542,912
Transmission	CAGE	561,229,633	1.76%	1.87%	99,530,479	105,232,477	6,701,998	-
Transmission	JBG	98,348,613	1.69%	1.79%	1,666,329	1,760,463	94,134	21,179
Transmission	SG	4,822,398	1.88%	2.06%	87,246	86,472	(774)	351
Total Transmission Plant		7,375,934,750	1.88%	1.88%	130,459,714	139,651,737	9,216,023	564,641
Distribution Plant								
Distribution	CA	280,326,708	2.67%	2.70%	7,472,463	7,570,001	97,538	-
Distribution	OR	2,243,678,194	2.52%	2.57%	56,492,130	57,702,243	1,210,113	-
Distribution	WA	526,113,490	2.76%	2.76%	14,506,469	14,411,610	(94,859)	(114,859)
Distribution	WY	3,189,963,978	2.87%	2.87%	23,248,951	21,881,003	(1,367,948)	-
Distribution	UT	3,066,446,632	2.71%	2.63%	10,453,968	10,163,756	(290,212)	-
Distribution	ID	7,380,845,143	2.64%	2.64%	195,144,371	194,826,823	(317,548)	(114,859)
Total Distribution								
General Plant - Vehicles *								
General Plant - Vehicles	CAGW	304,035	3.48%	8.63%	10,580	26,238	15,658	3,523
General Plant - Vehicles	CA	822,228	3.48%	8.63%	29,658	43,980	14,322	-
General Plant - Vehicles	CAGE	2,295,168	4.28%	8.73%	98,234	200,371	102,136	-
General Plant - Vehicles	CAGW	607,171	7.04%	6.43%	60,345	55,116	(5,229)	(11,776)
General Plant - Vehicles	OR	7,689,181	7.04%	6.43%	541,318	494,414	(46,904)	(107)
General Plant - Vehicles	SO	354,605	2.53%	3.82%	18,447	16,447	(1,950)	-
General Plant - Vehicles	CAGE	321,101	2.33%	3.82%	1,902	12,782	4,316	-
General Plant - Vehicles	OT	9,049,111	5.04%	8.92%	153,272	118,970	(34,302)	218
General Plant - Vehicles	CA	10,010,742	5.04%	8.92%	186,541	162,541	(24,000)	-
General Plant - Vehicles	CAEE	251,882	5.04%	8.92%	22,466	892,568	869,102	-
General Plant - Vehicles	SO	2,635,088	5.04%	8.92%	132,808	235,050	102,241	6,988
General Plant - Vehicles	WA	1,022,424	5.00%	2.99%	29,650	29,650	(27,605)	(2,045)
General Plant - Vehicles	CAGW	608,194	5.80%	2.99%	34,059	17,638	(16,421)	(3,685)
General Plant - Vehicles	CAGE	2,965,714	5.85%	8.79%	46,623	46,623	-	-
General Plant - Vehicles	WY	2,965,714	5.85%	8.79%	46,623	46,623	-	-
General Plant - Vehicles	JBG	632,947	8.79%	8.79%	37,027	18,545	(18,545)	4,172
General Plant - Vehicles	SO	1,860,882	2.51%	6.23%	115,939	68,229	(47,710)	4,732
General Plant - Vehicles	CAGW	204,130	4.49%	5.31%	10,339	1,674	(8,665)	377
General Plant - Vehicles	CA	93,638	5.19%	5.19%	4,638	15,638	11,000	-
General Plant - Vehicles	CAEE	37,554	4.34%	4.34%	4,434	4,434	-	-
General Plant - Vehicles	SO	4,350,820	5.19%	5.19%	188,826	228,808	39,982	-
General Plant - Vehicles	CAGW	1,109,482	5.48%	5.51%	61,133	60,800	(333)	75
General Plant - Vehicles	OR	11,812,865	4.98%	6.38%	647,346	650,890	3,544	-
General Plant - Vehicles	CAGE	3,698,320	4.98%	6.38%	164,539	164,539	-	-
General Plant - Vehicles	UT	1,425,100	4.98%	6.38%	230,211	230,211	-	-
General Plant - Vehicles	CAEE	219,289	4.98%	6.38%	1,425,100	1,425,100	-	-
General Plant - Vehicles	CAEE	219,289	4.98%	6.38%	1,425,100	1,425,100	-	-
General Plant - Vehicles	WA	3,133,468	5.07%	6.39%	10,000	13,991	3,991	1,835
General Plant - Vehicles	WA	1,583,941	5.07%	6.39%	158,967	107,478	(51,389)	(51,389)
General Plant - Vehicles	CAGE	1,475,538	5.07%	6.39%	78,292	53,643	(24,649)	(5,771)
General Plant - Vehicles	WY	1,475,538	5.07%	6.39%	78,292	53,643	(24,649)	(5,771)
General Plant - Vehicles	JBG	1,684,509	5.66%	6.86%	343,223	343,223	-	-
General Plant - Vehicles	JBG	1,684,509	5.66%	6.86%	343,223	343,223	-	-
General Plant - Vehicles	CAEE	235,504	2.10%	3.95%	93,079	112,813	19,734	4,440
General Plant - Vehicles	CAGE	235,504	2.10%	3.95%	93,079	112,813	19,734	4,440
General Plant - Vehicles	CAEE	886	2.10%	3.95%	19	31	13	3
General Plant - Vehicles	CAGW	13,637	2.32%	2.68%	316	365	49	11
General Plant - Vehicles	CA	48,168	2.32%	2.68%	1,016	1,499	483	-
General Plant - Vehicles	CAEE	63,520	2.28%	2.44%	1,448	1,550	102	-
General Plant - Vehicles	ID	1,481,990	2.28%	2.44%	33,789	36,161	2,371	-
General Plant - Vehicles	CAGW	153,214	2.44%	2.72%	3,738	4,167	429	97
General Plant - Vehicles	OR	3,395,388	2.44%	2.72%	81,871	91,267	9,395	-
General Plant - Vehicles	SO	3,395,388	2.44%	2.72%	81,871	91,267	9,395	-
General Plant - Vehicles	CAEE	3,395,388	2.44%	2.72%	81,871	91,267	9,395	-
General Plant - Vehicles	CAEE	3,395,388	2.44%	2.72%	81,871	91,267	9,395	-
General Plant - Vehicles	CAEE	5,800,349	1.91%	3.47%	201,272	201,272	-	-
General Plant - Vehicles	CAEE	5,800,349	1.91%	3.47%	201,272	201,272	-	-
General Plant - Vehicles	CAEE	1,517,293	1.91%	3.47%	28,980	52,650	23,670	1,618
General Plant - Vehicles	CAEE	1,517,293	1.91%	3.47%	28,980	52,650	23,670	1,618
General Plant - Vehicles	WA	620,650	2.38%	2.38%	14,771	14,213	(558)	(559)
General Plant - Vehicles	WA	620,650	2.38%	2.38%	14,771	14,213	(558)	(559)
General Plant - Vehicles	CAEE	48,055	2.68%	3.07%	1,166	1,915	749	(17)
General Plant - Vehicles	CAGE	3,209,759	2.68%	3.07%	86,316	98,877	12,561	-
General Plant - Vehicles	JBG	101,919	2.68%	3.07%	3,129	3,129	-	-
General Plant - Vehicles	CAEE	6,433	2.18%	1.66%	106	106	-	89
General Plant - Vehicles	CAEE	6,433	2.18%	1.66%	106	106	-	89
General Plant - Vehicles	CAEE	1,447,090	7.20%	12.21%	176,689	176,689	-	-
General Plant - Vehicles	CAEE	1,447,090	7.20%	12.21%	176,689	176,689	-	-
General Plant - Vehicles	CAEE	2,987,865	7.67%	11.96%	357,026	357,026	-	-
General Plant - Vehicles	CAEE	2,987,865	7.67%	11.96%	357,026	357,026	-	-
General Plant - Vehicles	CAEE	12,083,235	9.23%	9.31%	7,694	7,670	(24)	15
General Plant - Vehicles	CAEE	12,083,235	9.23%	9.31%	7,694	7,670	(24)	15
General Plant - Vehicles	CAEE	110,980	8.10%	10.55%	1,124,949	1,124,949	9,667	-
General Plant - Vehicles	CAEE	110,980	8.10%	10.55%	1,124,949	1,124,949	9,667	-
General Plant - Vehicles	CAEE	14,467,571	8.10%	10.55%	114,427	114,427	-	-
General Plant - Vehicles	CAEE	14,467,571	8.10%	10.55%	114,427	114,427	-	-
General Plant - Vehicles	CAEE	2,368,544	5.66%	9.49%	132,928	222,877	89,949	89,949
General Plant - Vehicles	CAEE	2,368,544	5.66%	9.49%	132,928	222,877	89,949	89,949
General Plant - Vehicles	CAEE	76,764	5.66%	9.49%	4,345	7,285	2,940	661

PACIFICORP
Washington Comparison - Plant Balances as of December, 2020

Description	AF	Plant-In-Services	Depreciation Rate		Total Company Depreciation		DIFFERENCE	ALLOCATED WA
			EXISTING	PROPOSED	EXISTING	PROPOSED		
General Plant - Vehicles	398.3 WY	4,408,344	8.47%	14.88%	373,387	656,402	283,016	-
General Plant - Vehicles	398.7 CA	2,285,611	4.86%	5.99%	112,627	126,648	13,820	-
General Plant - Vehicles	398.7 ID	1,089,121	3.73%	5.39%	57,626	67,648	10,022	-
General Plant - Vehicles	398.7 UT	6,717,319	3.73%	5.39%	250,566	362,063	111,507	-
General Plant - Vehicles	398.7 WY	1,474,875	5.14%	5.20%	76,113	81,113	5,000	206
General Plant - Vehicles	398.7 OR	22,864,275	5.14%	5.20%	1,174,715	1,188,428	13,713	-
General Plant - Vehicles	398.7 UT	13,090,861	5.36%	6.09%	797,233	95,563	701,670	-
General Plant - Vehicles	398.7 WY	35,912,228	5.36%	6.09%	2,187,055	282,159	1,904,896	-
General Plant - Vehicles	398.7 UT	3,825,432	5.36%	6.09%	232,969	27,926	205,043	1,909
General Plant - Vehicles	398.7 WY	8,822,959	5.36%	6.09%	538,527	63,527	475,000	-
General Plant - Vehicles	398.7 UT	5,887,714	6.03%	6.03%	353,322	353,322	-	(122,771)
General Plant - Vehicles	398.7 WA	465,312	6.03%	6.03%	28,058	18,267	9,791	(2,198)
General Plant - Vehicles	398.7 WY	14,485,528	6.86%	6.86%	704,741	136,259	568,482	-
General Plant - Vehicles	398.7 WY	14,886,522	4.86%	5.86%	840,741	863,988	23,247	-
General Plant - Vehicles	398.7 WY	9,897,328	4.86%	5.86%	723,971	853,988	130,017	-
General Plant - Vehicles	398.7 CA	1,918,466	1.86%	2.86%	97,466	149,466	52,000	20,931
General Plant - Vehicles	398.7 OT	180,877	1.86%	2.86%	9,427	34,427	25,000	235
Total General Plant - Vehicles*		287,083,409	5.33%	6.52%	15,314,381	18,703,259	3,388,878	(70,773)
General Plant - All Other								
General Plant - All Other	399.2 ID	4,646	1.70%	1.70%	54	70	16	-
General Plant - All Other	399.2 UT	1,183	2.03%	2.03%	24	24	0	-
General Plant - All Other	399.2 WY	80,996	2.03%	2.03%	1,644	1,660	16	-
General Plant - All Other	399.2 UT	74,246	1.86%	1.86%	1,396	1,396	0	-
General Plant - All Other	399.0 CA	3,012,931	1.71%	1.99%	51,520	59,997	8,477	(74)
General Plant - All Other	399.0 CA	456,599	1.86%	1.86%	8,079	8,079	0	-
General Plant - All Other	399.0 CA	14,433	1.65%	1.65%	276	276	0	87
General Plant - All Other	399.0 ID	12,477,988	1.65%	1.65%	205,883	229,225	23,342	-
General Plant - All Other	399.0 ID	779,213	1.84%	1.84%	14,338	14,338	0	101
General Plant - All Other	399.0 OR	2,983,511	1.86%	2.09%	55,121	61,641	6,520	1,467
General Plant - All Other	399.0 OR	33,918,028	1.86%	2.09%	623,455	702,170	78,735	-
General Plant - All Other	399.0 WY	4,427,110	1.86%	2.09%	83,461	94,461	11,000	-
General Plant - All Other	399.0 UT	42,367,110	1.53%	2.55%	39,523	60,871	21,348	7,464
General Plant - All Other	399.0 UT	45,362,211	2.55%	2.55%	694,348	1,155,442	461,094	-
General Plant - All Other	399.0 CN	8,374,998	1.53%	2.55%	128,137	128,137	0	6,040
General Plant - All Other	399.0 UT	1,041,182	1.53%	2.55%	15,930	26,550	10,620	-
General Plant - All Other	399.0 SO	40,989,039	2.55%	2.55%	613,522	1,029,537	416,015	27,897
General Plant - All Other	399.0 WA	1,147,860	2.52%	2.52%	20,845	20,845	0	1,000
General Plant - All Other	399.0 WA	11,467,860	2.52%	2.09%	286,981	239,453	47,528	(49,538)
General Plant - All Other	399.0 WA	92,763	2.09%	2.09%	1,929	1,929	0	(92)
General Plant - All Other	399.0 WY	829,188	1.95%	2.55%	16,169	21,144	4,975	-
General Plant - All Other	399.0 WY	17,893,980	1.95%	2.55%	348,933	456,770	107,837	54
General Plant - All Other	399.0 WY	3,045,845	1.95%	2.55%	58,185	79,787	21,602	42
General Plant - All Other	399.0 WY	30,845	1.95%	2.55%	601	797	196	-
General Plant - All Other	399.0 WY	32,334	1.51%	1.76%	488	569	81	-
General Plant - All Other	399.0 UT	331,342	1.51%	1.76%	5,003	5,832	828	186
Total General Plant - All Other		234,170,613	1.75%	2.30%	4,100,495	5,381,250	1,280,755	(6,658)
Total General Plant		521,234,022	3.72%	4.62%	19,414,887	24,084,509	4,669,622	(77,431)
Total Company - Depreciable Plant		28,566,924,900	2.74%	6.33%	783,974,102	1,821,424,497	737,450,395	77,006,608

Description	AF	Plant-In-Services	Depreciation Rate		EXISTING	PROPOSED	DIFFERENCE	ALLOCATED WA
			EXISTING	PROPOSED				
COLUMBIAN RESERVE AMORTIZATION	CAGW				(9,293,938)	-	2,925,038	515,696
HUNTERS RESERVE AMORTIZATION	CAGW				(5,827,184)	-	5,827,184	-
GADSDY RESERVE AMORTIZATION	CAGW				(2,341,500)	-	2,341,500	-
BLUNDELL RESERVE AMORTIZATION	CAGW				(785,202)	-	785,202	-
WYOMING - DISTRIBUTION RESERVE AMORTIZATION	WY				(2,077,204)	-	2,077,204	-
UTAH - DISTRIBUTION RESERVE AMORTIZATION	UT				(23,109,549)	-	23,109,549	-
IDAHO - DISTRIBUTION RESERVE AMORTIZATION	ID				(2,508,688)	-	2,508,688	-
Total Company		26,835,272,888			744,831,727	1,821,424,497	776,492,770	-

* For regulatory purposes, vehicle depreciation is re-classified as O&M.

Allocation Factor Table	
CAEW	22.8517%
CNEE	0.0000%
CN	22.8517%
CAGE	0.0000%
JBG	22.4864%
OR	22.8517%
CN	7.0708%
SC	6.9311%
SO	6.8353%
UT	0.0000%
WA	10.0000%
WY	0.0000%
CA	0.0000%
ID	0.0000%
OR	0.0000%

Source: Factors from December 2017 Semi-Annual Report - 2017 Protocol / Year-End