

Exhibit No. JJS-6  
Docket UE-180778  
Witness: John J. Spanos

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of

PACIFIC POWER & LIGHT COMPANY

For an Order Approving a Change in  
Depreciation Rates Applicable to Electric  
Property.

Docket UE-180778

**PACIFIC POWER & LIGHT COMPANY**

**EXHIBIT**

**UPDATED DEPRECIATION ACCRUAL RATES FOR  
COLSTRIP AND JIM BRIDGER**

**SCENARIO 1**

**December 2019**

**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 STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(6)	63,766,496.11	35,801,884	31,790,601	6,411,228	10.05	5.0
312.00 BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(6)	124,512,848.87	66,470,263	65,513,357	13,482,619	10.83	4.9
314.00 TURBOGENERATOR UNITS	12-2025	50-S0	(6)	39,761,945.29	19,118,885	23,028,777	4,743,177	11.93	4.9
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(6)	9,427,270.76	5,469,406	4,523,501	912,961	9.68	5.0
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(6)	432,986.21	182,470	276,496	57,515	13.28	4.8
TOTAL COL STRIP GENERATING STATION				237,901,547.24	127,042,908	125,132,732	25,607,500	10.76	
JIM BRIDGER GENERATING STATION									
JIM BRIDGER UNIT 1									
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	15,268,049.21	10,072,824	5,805,948	1,946,966	12.75	3.0
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	174,529,250.87	89,442,148	22,896,342	30,204,512	17.31	3.0
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	46,126,509.13	25,075,228	22,896,342	7,748,510	16.80	3.0
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	10,974,050.58	7,032,138	4,380,875	1,472,558	13.42	3.0
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	297,441.91	198,400	110,940	38,481	12.94	2.9
TOTAL JIM BRIDGER UNIT 1				247,195,301.65	134,446,861	122,636,253	41,411,027	16.75	
JIM BRIDGER UNIT 2									
311.00 STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(4)	12,718,926.41	8,197,846	5,029,837	1,017,368	8.00	4.9
312.00 BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(4)	171,706,496.39	87,090,199	91,484,557	18,722,101	10.90	4.9
314.00 TURBOGENERATOR UNITS	12-2025	50-S0	(4)	58,855,886.24	27,227,744	33,982,380	6,957,831	11.82	4.9
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(4)	9,057,669.75	5,654,161	3,765,816	763,732	8.43	4.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(4)	188,485.38	118,790	77,234	16,516	8.76	4.7
TOTAL JIM BRIDGER UNIT 2				252,327,466.17	128,288,740	134,339,824	27,477,548	10.88	
JIM BRIDGER UNIT 3									
311.00 STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(4)	14,066,607.53	6,990,425	7,638,847	1,542,640	10.97	5.0
312.00 BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(4)	269,350,642.62	94,702,648	185,422,020	37,768,122	14.02	4.9
314.00 TURBOGENERATOR UNITS	12-2025	50-S0	(4)	43,320,758.41	18,617,117	26,436,471	5,445,178	12.57	4.9
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(4)	8,723,069.00	4,046,120	5,025,872	1,016,842	11.66	4.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(4)	182,928.34	96,260	93,986	20,064	10.97	4.7
TOTAL JIM BRIDGER UNIT 3				335,644,005.90	124,452,571	224,617,195	45,792,846	13.64	
JIM BRIDGER UNIT 4									
311.00 STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(4)	39,955,441.48	22,617,683	18,935,976	3,823,811	9.57	5.0
312.00 BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(4)	308,544,399.91	107,464,443	213,421,733	43,428,303	14.08	4.9
314.00 TURBOGENERATOR UNITS	12-2025	50-S0	(4)	46,594,055.56	21,766,533	26,691,285	5,504,247	11.81	4.8
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(4)	17,046,272.24	9,284,881	8,443,242	1,709,887	10.03	4.9
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(4)	1,187,327.47	657,967	576,854	123,188	10.38	4.7
TOTAL JIM BRIDGER UNIT 4				413,327,496.66	161,791,507	268,069,090	54,589,436	13.21	
JIM BRIDGER COMMON									
310.20 LAND RIGHTS	12-2025	SQUARE	0	281,111.10	160,560	120,551	24,110	8.58	5.0
311.00 STRUCTURES AND IMPROVEMENTS	12-2025	110-S0.5	(4)	72,430,997.66	33,514,475	41,813,763	8,418,555	11.62	5.0
312.00 BOILER PLANT EQUIPMENT	12-2025	65-L0.5	(4)	99,703,390.57	43,024,186	60,667,340	12,390,825	12.43	4.9
314.00 TURBOGENERATOR UNITS	12-2025	50-S0	(4)	10,062,161.09	3,970,404	6,494,243	1,329,449	13.21	4.9
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2025	80-R2.5	(4)	17,724,132.14	7,717,879	10,715,219	2,161,579	12.20	5.0
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2025	45-L0	(4)	3,163,816.87	889,333	2,406,237	496,107	15.66	4.9
TOTAL JIM BRIDGER COMMON				203,370,609.43	89,276,836	122,217,353	24,820,625	12.20	
TOTAL JIM BRIDGER GENERATING STATION				1,452,064,879.81	638,256,515	871,879,715	194,091,482	13.37	
<b>TOTAL STEAM PLANT</b>				<b>1,689,966,427.05</b>	<b>765,299,423</b>	<b>997,012,447</b>	<b>219,698,982</b>	<b>13.00</b>	

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ACCOUNT 310.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1976	276,651.77	248,707	158,040	118,611	5.00	23,722
1979	4,026.00	3,593	2,283	1,743	5.00	349
1990	433.33	372	236	197	5.00	39
	281,111.10	252,672	160,560	120,551		24,110
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0						8.58

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -6						
1984	35,961,036.93	33,440,010	21,544,110	16,574,589	4.95	3,348,402
1986	17,019,359.30	15,719,788	10,127,654	7,912,867	4.95	1,598,559
1987	64,452.75	59,298	38,203	30,116	4.96	6,072
1988	59,242.45	54,294	34,980	27,817	4.96	5,608
1989	110,747.28	101,078	65,121	52,271	4.96	10,539
1990	11,365.09	10,328	6,654	5,393	4.96	1,087
1992	85,641.62	77,081	49,660	41,120	4.96	8,290
1993	45,626.45	40,851	26,319	22,045	4.96	4,445
1994	28,294.08	25,180	16,223	13,769	4.97	2,770
1995	6,569.08	5,810	3,743	3,220	4.97	648
1996	14,512.90	12,754	8,217	7,167	4.97	1,442
1997	86,997.03	75,912	48,907	43,310	4.97	8,714
1998	6,477.71	5,609	3,614	3,253	4.97	655
2000	16,542.39	14,079	9,071	8,464	4.97	1,703
2001	56,660.21	47,751	30,764	29,296	4.97	5,895
2002	14,245.40	11,870	7,647	7,453	4.98	1,497
2003	1,229,836.36	1,012,501	652,315	651,311	4.98	130,785
2004	31,619.02	25,691	16,552	16,964	4.98	3,406
2005	122,267.81	97,887	63,065	66,539	4.98	13,361
2006	611,191.66	481,298	310,082	337,781	4.98	67,828
2007	207,518.49	160,402	103,341	116,629	4.98	23,419
2008	52,181.72	39,482	25,437	29,876	4.98	5,999
2009	647,322.24	478,056	307,993	378,169	4.98	75,938
2010	83,580.17	60,001	38,656	49,939	4.98	10,028
2011	723,069.96	501,591	323,156	443,298	4.99	88,837
2012	590,239.02	393,536	253,540	372,113	4.99	74,572
2013	1,281,557.99	814,419	524,699	833,753	4.99	167,085
2014	161,052.68	96,446	62,136	108,579	4.99	21,759
2015	635,595.41	352,934	227,382	446,349	4.99	89,449
2016	372,720.31	187,123	120,556	274,527	4.99	55,015
2017	1,123,795.26	491,082	316,385	874,838	4.99	175,318
2018	1,636,177.34	578,891	372,957	1,361,391	4.99	272,824
2019	224,000.00	54,511	35,119	202,321	5.00	40,464
2020	445,000.00	42,882	27,627	444,073	5.00	88,815
	63,766,496.11	55,570,426	35,801,884	31,790,601		6,411,228

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1974	13,654,305.58	13,310,108	9,192,191	5,008,287	2.98	1,680,633
1979	1,746.58	1,691	1,168	649	2.98	218
1985	29,283.39	28,038	19,364	11,091	2.98	3,722
1987	3,355.22	3,198	2,209	1,281	2.98	430
1988	1,376.35	1,308	903	528	2.99	177
1990	76,815.59	72,622	50,154	29,734	2.99	9,944
1991	14,564.15	13,728	9,481	5,666	2.99	1,895
2003	123,508.61	109,576	75,675	52,774	2.99	17,650
2005	83,998.69	73,155	50,522	36,837	2.99	12,320
2006	376,063.82	323,899	223,690	167,416	2.99	55,992
2007	177,892.33	151,318	104,503	80,505	2.99	26,925
2011	43,297.55	34,188	23,611	21,419	3.00	7,140
2012	146,918.86	112,832	77,924	74,872	3.00	24,957
2013	275,497.85	204,499	141,231	145,287	3.00	48,429
2017	259,424.64	145,086	100,199	169,603	3.00	56,534
	15,268,049.21	14,585,246	10,072,824	5,805,948		1,946,966

JIM BRIDGER UNIT 2  
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1975	11,879,911.75	11,094,269	7,803,256	4,551,852	4.94	921,428
1985	29,283.39	26,630	18,730	11,724	4.95	2,368
1988	1,377.35	1,238	871	562	4.96	113
1990	76,815.64	68,489	48,172	31,716	4.96	6,394
1991	14,564.17	12,925	9,091	6,056	4.96	1,221
2005	295,670.69	232,247	163,353	144,144	4.98	28,945
2007	34,187.39	25,927	18,236	17,319	4.98	3,478
2009	101,225.97	73,346	51,589	53,686	4.98	10,780
2017	256,890.22	110,139	77,467	189,699	4.99	38,016
2018	28,999.84	10,067	7,081	23,079	4.99	4,625
	12,718,926.41	11,655,277	8,197,846	5,029,837		1,017,368

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1976	11,820,047.20	11,015,253	6,389,819	5,903,030	4.94	1,194,945
1979	18,525.04	17,140	9,943	9,323	4.95	1,883
1985	29,283.39	26,630	15,448	15,007	4.95	3,032
1986	28,590.30	25,909	15,030	14,704	4.95	2,971
1987	3,355.22	3,029	1,757	1,732	4.96	349
1988	1,377.35	1,238	718	714	4.96	144
1990	76,815.64	68,489	39,730	40,159	4.96	8,097
1991	14,564.17	12,925	7,498	7,649	4.96	1,542
2005	83,998.69	65,980	38,274	49,084	4.98	9,856
2006	65,649.29	50,722	29,423	38,852	4.98	7,802
2007	425,229.27	322,480	187,067	255,172	4.98	51,239
2009	102,635.88	74,368	43,140	63,601	4.98	12,771
2012	22,994.39	15,042	8,726	15,188	4.99	3,044
2017	123,493.58	52,947	30,714	97,719	4.99	19,583
2018	48.12	17	10	40	4.99	8
2019	1,250,000.00	298,454	173,130	1,126,870	5.00	225,374
	14,066,607.53	12,050,623	6,990,425	7,638,847		1,542,640

JIM BRIDGER UNIT 4  
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1979	37,833,616.50	35,005,417	21,763,911	17,583,050	4.95	3,552,131
1982	164,334.90	150,837	93,780	77,128	4.95	15,581
1985	481,627.66	437,981	272,306	228,587	4.95	46,179
1986	931.75	844	525	444	4.95	90
1988	5,711.12	5,135	3,193	2,747	4.96	554
1990	76,815.64	68,489	42,582	37,307	4.96	7,522
1991	14,564.17	12,925	8,036	7,111	4.96	1,434
1993	49,897.24	43,832	27,252	24,641	4.96	4,968
1995	32,876.51	28,531	17,739	16,453	4.97	3,310
2004	71,691.63	57,152	35,533	39,026	4.98	7,837
2005	83,998.71	65,980	41,022	46,337	4.98	9,305
2008	76,728.99	56,959	35,413	44,385	4.98	8,913
2009	276,179.00	200,113	124,416	162,810	4.98	32,693
2011	11,757.70	8,002	4,975	7,253	4.99	1,454
2013	226,028.59	140,929	87,620	147,450	4.99	29,549

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
2017	120,931.38	51,848	32,235	93,533	4.99	18,744
2018	12,749.99	4,426	2,752	10,508	4.99	2,106
2020	415,000.00	39,237	24,395	407,205	5.00	81,441
	39,955,441.48	36,378,637	22,617,683	18,935,976		3,823,811

JIM BRIDGER COMMON  
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1976	31,160,422.26	29,038,796	17,436,496	14,970,343	4.94	3,030,434
1977	15,974.88	14,855	8,920	7,694	4.94	1,557
1978	16,675.56	15,470	9,289	8,054	4.94	1,630
1979	65,171.87	60,300	36,207	31,571	4.95	6,378
1980	248,303.22	229,158	137,599	120,636	4.95	24,371
1981	22,318.89	20,543	12,335	10,876	4.95	2,197
1982	577,148.70	529,743	318,087	282,148	4.95	57,000
1983	321,449.77	294,181	176,643	157,665	4.95	31,852
1984	278,389.82	253,989	152,509	137,016	4.95	27,680
1985	481,581.99	437,939	262,963	237,883	4.95	48,057
1986	533,683.68	483,632	290,399	264,632	4.95	53,461
1987	647,076.99	584,089	350,719	322,241	4.96	64,968
1988	173,791.79	156,269	93,833	86,911	4.96	17,522
1989	197,974.66	177,281	106,449	99,444	4.96	20,049
1990	1,658,599.18	1,478,811	887,960	836,983	4.96	168,747
1991	2,947,606.98	2,615,923	1,570,745	1,494,767	4.96	301,364
1992	2,861,400.43	2,526,800	1,517,230	1,458,626	4.96	294,078
1993	362,232.50	318,202	191,066	185,656	4.96	37,431
1994	913,098.05	797,274	478,727	470,895	4.97	94,747
1995	615,156.00	533,843	320,549	319,213	4.97	64,228
1996	651,843.95	562,014	337,464	340,453	4.97	68,502
1997	43,297.07	37,067	22,257	22,772	4.97	4,582
1998	154,653.52	131,396	78,897	81,942	4.97	16,487
1999	174,819.33	147,297	88,445	93,367	4.97	18,786
2001	160,836.91	132,988	79,853	87,417	4.97	17,589
2002	513,121.31	419,489	251,884	281,762	4.98	56,579
2003	618,829.71	499,858	300,142	343,441	4.98	68,964
2004	581,712.79	463,736	278,453	326,529	4.98	65,568

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
2005	327,605.82	257,331	154,516	186,194	4.98	37,388
2006	1,137,583.46	878,915	527,749	655,338	4.98	131,594
2007	717,352.03	544,017	326,658	419,388	4.98	84,214
2008	341,330.92	253,384	152,146	202,838	4.98	40,731
2009	3,908,615.61	2,832,098	1,700,548	2,364,412	4.98	474,782
2010	238,653.80	168,093	100,932	147,268	4.98	29,572
2011	752,153.08	511,921	307,386	474,854	4.99	95,161
2012	606,944.91	397,039	238,404	392,819	4.99	78,721
2013	1,381,824.74	861,569	517,334	919,764	4.99	184,321
2014	1,987,253.67	1,167,607	701,096	1,365,648	4.99	273,677
2015	5,090,008.73	2,773,057	1,665,096	3,628,513	4.99	727,157
2016	989,609.29	487,457	292,696	736,498	4.99	147,595
2017	1,057,161.75	453,248	272,155	827,293	4.99	165,790
2018	1,935,728.04	671,952	403,477	1,609,680	4.99	322,581
2019	883,000.00	210,828	126,593	791,727	5.00	158,345
2020	4,079,000.00	385,655	231,569	4,010,591	5.00	802,118
	72,430,997.66	55,815,114	33,514,475	41,813,763		8,418,555
	218,206,518.40	186,055,323	117,195,137	111,014,972		23,160,568
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.8 10.61



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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -6						
1984	46,493,468.50	42,746,169	27,362,475	21,920,602	4.82	4,547,843
1986	50,239,317.58	45,891,888	29,376,098	23,877,579	4.83	4,943,598
1987	5,382.49	4,900	3,137	2,569	4.83	532
1988	13,378.36	12,136	7,768	6,413	4.83	1,328
1989	77,870.06	70,347	45,030	37,512	4.84	7,750
1990	12,240.79	11,014	7,050	5,925	4.84	1,224
1991	7,593.09	6,800	4,353	3,696	4.85	762
1992	186,490.34	166,235	106,410	91,270	4.85	18,819
1993	33,002.56	29,274	18,739	16,244	4.85	3,349
1994	9,961.42	8,785	5,623	4,936	4.86	1,016
1995	44,547.26	39,062	25,004	22,216	4.86	4,571
1996	16,469.90	14,352	9,187	8,271	4.86	1,702
1997	133,864.55	115,830	74,145	67,752	4.87	13,912
1998	13,234.98	11,369	7,277	6,752	4.87	1,386
1999	33,148.62	28,234	18,073	17,065	4.88	3,497
2000	11,417.96	9,642	6,172	5,931	4.88	1,215
2001	861,645.83	720,337	461,099	452,246	4.89	92,484
2002	177,002.37	146,443	93,740	93,882	4.89	19,199
2003	1,129,815.32	923,952	591,436	606,168	4.89	123,961
2004	241,525.06	194,882	124,747	131,270	4.90	26,790
2005	1,151,506.41	915,911	586,289	634,308	4.90	129,451
2006	1,010,201.50	790,250	505,851	564,963	4.91	115,064
2007	1,396,254.62	1,072,459	686,497	793,533	4.91	161,616
2008	174,973.48	131,540	84,201	101,271	4.92	20,584
2009	1,182,471.28	867,993	555,616	697,804	4.92	141,830
2010	1,359,798.11	970,802	621,425	819,961	4.92	166,659
2011	824,537.80	569,068	364,269	509,741	4.93	103,396
2012	448,945.33	298,012	190,762	285,120	4.93	57,834
2013	1,286,268.51	813,608	520,803	842,642	4.94	170,575
2014	3,467,705.31	2,067,399	1,323,374	2,352,394	4.94	476,193
2015	286,405.17	158,407	101,399	202,191	4.94	40,929
2016	3,191,739.45	1,595,944	1,021,588	2,361,656	4.95	477,102
2017	3,477,262.36	1,513,835	969,029	2,716,869	4.95	548,862
2018	873,402.50	307,775	197,011	728,795	4.96	146,934
2019	1,169,000.00	286,254	183,236	1,055,904	4.96	212,884
2020	3,471,000.00	330,177	211,351	3,467,909	4.97	697,768
	124,512,848.87	103,841,085	66,470,263	65,513,357		13,482,619

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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1974	40,902,806.87	39,536,097	25,190,159	17,348,760	2.93	5,921,078
1977	5,927.50	5,709	3,637	2,527	2.93	862
1978	88,812.66	85,428	54,430	37,935	2.93	12,947
1979	7,149.06	6,867	4,375	3,060	2.93	1,044
1980	96,369.43	92,433	58,893	41,331	2.93	14,106
1981	11,543.06	11,055	7,044	4,961	2.93	1,693
1982	328,616.70	314,205	200,194	141,568	2.93	48,317
1983	347,504.90	331,593	211,272	150,133	2.94	51,066
1984	7,950.09	7,572	4,824	3,444	2.94	1,171
1985	24,526.14	23,316	14,856	10,652	2.94	3,623
1986	3,148,310.24	2,986,895	1,903,080	1,371,163	2.94	466,382
1987	443,545.48	419,891	267,531	193,757	2.94	65,904
1988	396,725.22	374,710	238,744	173,850	2.94	59,133
1989	88,100.95	83,008	52,888	38,737	2.94	13,176
1990	24,848,258.97	23,350,227	14,877,441	10,964,749	2.94	3,729,506
1991	159,924.32	149,869	95,488	70,833	2.94	24,093
1992	921,762.85	860,882	548,505	410,128	2.95	139,026
1993	488,229.15	454,510	289,588	218,170	2.95	73,956
1994	1,231,261.74	1,142,243	727,772	552,740	2.95	187,369
1995	321,595.92	297,241	189,385	145,075	2.95	49,178
1996	692,907.55	637,839	406,395	314,229	2.95	106,518
1997	762,000.31	698,365	444,959	347,522	2.95	117,804
1998	1,152,605.72	1,050,873	669,557	529,153	2.96	178,768
1999	125,278.87	113,623	72,394	57,896	2.96	19,559
2000	510,522.22	460,407	293,345	237,598	2.96	80,270
2001	2,691,204.53	2,411,715	1,536,608	1,262,245	2.96	426,434
2002	4,117,032.67	3,664,077	2,334,542	1,947,172	2.96	657,828
2003	750,472.63	662,801	422,299	358,192	2.96	121,011
2004	523,356.39	458,320	292,016	252,275	2.96	85,228
2005	1,015,013.88	879,781	560,547	495,068	2.97	166,690
2006	12,200,128.73	10,460,986	6,665,147	6,022,987	2.97	2,027,942
2007	2,093,402.17	1,773,018	1,129,667	1,047,472	2.97	352,684
2008	1,223,223.22	1,021,436	650,801	621,351	2.97	209,209
2009	359,485.95	295,283	188,138	185,728	2.97	62,535
2010	35,891,409.03	28,922,130	18,427,541	18,899,524	2.97	6,363,476
2011	494,959.24	389,955	248,457	266,300	2.97	89,663
2012	415,568.58	318,114	202,684	229,507	2.98	77,016
2013	724,904.49	536,415	341,773	412,127	2.98	138,298
2014	7,841,584.35	5,561,553	3,543,506	4,611,742	2.98	1,547,564

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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2015	4,780,843.89	3,208,183	2,044,072	2,928,005	2.98	982,552
2016	625,615.00	389,681	248,283	402,357	2.98	135,019
2017	159,261.53	89,107	56,774	108,858	2.98	36,530
2018	20,571,548.62	9,678,403	6,166,530	15,227,881	2.99	5,092,937
2019	742,000.00	256,653	163,525	608,155	2.99	203,396
2020	196,000.00	29,204	18,607	185,233	2.99	61,951
	174,529,250.82	144,501,673	92,068,273	89,442,148		30,204,512
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1975	36,069,378.30	33,236,143	22,128,488	15,383,665	4.80	3,204,930
1977	18,692.32	17,154	11,421	8,019	4.81	1,667
1978	88,315.70	80,881	53,850	37,998	4.81	7,900
1979	3,212.08	2,935	1,954	1,386	4.81	288
1980	105,457.28	96,153	64,018	45,657	4.81	9,492
1981	11,544.02	10,497	6,989	5,017	4.82	1,041
1982	414,223.78	375,699	250,139	180,654	4.82	37,480
1983	49,307.90	44,604	29,697	21,583	4.82	4,478
1984	10,539.16	9,507	6,330	4,631	4.82	961
1985	456,660.07	410,564	273,352	201,575	4.83	41,734
1986	33,495,202.54	30,019,419	19,986,807	14,848,204	4.83	3,074,162
1987	382,137.74	341,327	227,254	170,169	4.83	35,232
1988	166,058.47	147,801	98,405	74,296	4.83	15,382
1989	209,063.99	185,304	123,375	94,052	4.84	19,432
1990	227,513.96	200,848	133,724	102,891	4.84	21,258
1991	377,892.90	332,033	221,066	171,942	4.85	35,452
1992	820,494.32	717,577	477,760	375,554	4.85	77,434
1993	2,094,815.69	1,823,081	1,213,800	964,808	4.85	198,929
1994	410,601.54	355,290	236,551	190,475	4.86	39,192
1995	479,751.53	412,739	274,800	224,142	4.86	46,120
1996	301,255.70	257,572	171,490	141,816	4.86	29,180
1997	1,045,392.00	887,488	590,886	496,322	4.87	101,914
1998	206,413.50	173,960	115,822	98,848	4.87	20,297
1999	320,339.72	267,702	178,235	154,918	4.88	31,745
2000	246,866.20	204,538	136,181	120,560	4.88	24,705

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
2001	4,569,017.46	3,747,632	2,495,158	2,256,620	4.89	461,476
2002	189,108.61	153,507	102,204	94,469	4.89	19,319
2003	1,006,720.79	807,752	537,798	509,192	4.89	104,129
2004	693,593.10	549,089	365,581	355,756	4.90	72,603
2005	16,354,666.38	12,763,103	8,497,622	8,511,231	4.90	1,736,986
2006	4,669,020.24	3,583,518	2,385,892	2,469,889	4.91	503,032
2007	1,024,496.45	772,065	514,038	551,439	4.91	112,309
2008	1,517,885.11	1,119,575	745,408	833,192	4.92	169,348
2009	27,643,505.03	19,908,852	13,255,232	15,494,013	4.92	3,149,190
2010	763,494.41	534,798	356,066	437,968	4.92	89,018
2011	648,523.86	439,144	292,380	382,085	4.93	77,502
2012	230,072.74	149,842	99,764	139,511	4.93	28,298
2013	4,633,919.36	2,875,807	1,914,701	2,904,576	4.94	587,971
2015	4,739,683.30	2,571,995	1,712,424	3,216,847	4.94	651,184
2016	117,169.44	57,482	38,271	83,585	4.95	16,886
2017	21,853,893.30	9,334,637	6,214,963	16,513,086	4.95	3,335,977
2018	1,361,596.40	470,755	313,427	1,102,633	4.96	222,305
2019	1,355,000.00	325,539	216,743	1,192,457	4.96	240,415
2020	324,000.00	30,239	20,133	316,827	4.97	63,748
	171,706,496.39	130,806,147	87,090,199	91,484,557		18,722,101

JIM BRIDGER UNIT 3  
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1976	36,797,229.58	33,844,061	17,944,939	20,324,180	4.80	4,234,204
1977	3,416.24	3,135	1,662	1,891	4.81	393
1978	52,836.54	48,388	25,656	29,294	4.81	6,090
1979	35,757.93	32,677	17,326	19,862	4.81	4,129
1980	124,456.54	113,475	60,167	69,268	4.81	14,401
1981	11,628.52	10,574	5,607	6,487	4.82	1,346
1982	365,841.28	331,816	175,937	204,538	4.82	42,435
1984	9,347.72	8,432	4,471	5,251	4.82	1,089
1985	33,089.62	29,750	15,774	18,639	4.83	3,859
1986	131,409.21	117,773	62,446	74,219	4.83	15,366
1987	382,398.38	341,560	181,103	216,591	4.83	44,843
1988	24,525,813.23	21,829,269	11,574,406	13,932,440	4.83	2,884,563

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1989	82,662.73	73,268	38,848	47,121	4.84	9,736
1990	299,355.14	264,269	140,122	171,208	4.84	35,374
1991	819,823.05	720,333	381,938	470,678	4.85	97,047
1992	1,237,655.62	1,082,413	573,922	713,240	4.85	147,060
1993	609,933.75	530,815	281,451	352,880	4.85	72,759
1994	1,748,184.46	1,512,687	802,063	1,016,049	4.86	209,064
1995	192,377.93	165,506	87,755	112,318	4.86	23,111
1996	1,022,196.57	873,972	463,401	599,683	4.86	123,392
1997	383,139.60	325,267	172,464	226,001	4.87	46,407
1998	634,515.60	534,754	283,539	376,357	4.87	77,281
1999	1,867,461.02	1,560,603	827,469	1,114,690	4.88	228,420
2000	178,460.40	147,861	78,399	107,199	4.88	21,967
2001	990,287.69	812,261	430,680	599,219	4.89	122,540
2002	177,432.63	144,029	76,368	108,162	4.89	22,119
2003	14,003,496.26	11,235,845	5,957,517	8,606,120	4.89	1,759,943
2004	1,244,147.42	984,940	522,239	771,674	4.90	157,484
2005	1,586,123.65	1,237,803	656,313	993,256	4.90	202,705
2006	109,106.33	83,740	44,401	69,070	4.91	14,067
2007	9,810,172.22	7,392,993	3,919,944	6,282,636	4.91	1,279,559
2008	2,297,846.92	1,694,866	898,659	1,491,102	4.92	303,070
2009	336,577.71	242,403	128,528	221,513	4.92	45,023
2010	100,226.92	70,205	37,224	67,012	4.92	13,620
2011	27,799,741.21	18,824,428	9,981,167	18,930,564	4.93	3,839,871
2012	316,254.74	205,970	109,210	219,695	4.93	44,563
2013	403,214.38	250,235	132,681	286,662	4.94	58,029
2015	124,163,208.78	67,377,314	35,725,080	93,404,657	4.94	18,907,825
2016	185,623.72	91,065	48,285	144,764	4.95	29,245
2018	391,191.38	135,250	71,713	335,126	4.96	67,566
2019	13,794,000.00	3,314,014	1,757,170	12,588,590	4.96	2,538,022
2020	93,000.00	8,680	4,602	92,118	4.97	18,535
	269,350,642.62	178,608,699	94,702,648	185,422,020		37,768,122

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1979	77,546,854.13	70,865,231	38,991,520	41,657,209	4.81	8,660,542
1981	79,741.99	72,509	39,896	43,036	4.82	8,929
1982	182,816.75	165,814	91,234	98,895	4.82	20,518
1983	32,095.09	29,033	15,975	17,404	4.82	3,611
1984	26,249.67	23,679	13,029	14,271	4.82	2,961
1985	142,775.61	128,364	70,629	77,858	4.83	16,120
1986	84,614.43	75,834	41,725	46,274	4.83	9,581
1987	358,629.00	320,329	176,252	196,723	4.83	40,729
1988	241,068.80	214,564	118,058	132,654	4.83	27,465
1989	29,069.49	25,766	14,177	16,055	4.84	3,317
1990	562,582.98	496,645	273,264	311,822	4.84	64,426
1991	2,720,279.30	2,390,157	1,315,114	1,513,977	4.85	312,160
1992	776,170.78	678,814	373,498	433,720	4.85	89,427
1993	5,640,300.11	4,908,654	2,700,843	3,165,069	4.85	652,592
1994	1,068,362.34	924,444	508,648	602,449	4.86	123,961
1995	941,611.08	810,086	445,726	533,549	4.86	109,784
1996	587,609.61	502,403	276,433	334,681	4.86	68,864
1997	665,356.53	564,856	310,795	381,175	4.87	78,270
1998	648,702.31	546,710	300,811	373,839	4.87	76,764
1999	266,151.75	222,418	122,379	154,419	4.88	31,643
2000	1,941,641.79	1,608,722	885,152	1,134,155	4.88	232,409
2001	885,240.58	726,098	399,514	521,136	4.89	106,572
2002	190,830.30	154,905	85,232	113,232	4.89	23,156
2003	435,267.22	349,241	192,160	260,518	4.89	53,276
2004	11,078,781.69	8,770,611	4,825,772	6,696,161	4.90	1,366,563
2005	304,572.92	237,687	130,780	185,976	4.90	37,954
2006	881,480.60	676,545	372,249	544,491	4.91	110,894
2007	847,422.20	638,621	351,383	529,937	4.91	107,930
2008	24,250,549.78	17,886,934	9,841,762	15,378,810	4.92	3,125,774
2009	455,256.64	327,876	180,404	293,063	4.92	59,566
2010	18,241.97	12,778	7,031	11,941	4.92	2,427
2011	147,302.69	99,745	54,882	98,313	4.93	19,942
2012	12,404,117.89	8,078,544	4,444,982	8,455,300	4.93	1,715,071
2013	428,320.42	265,815	146,257	299,196	4.94	60,566
2014	66,919.78	39,144	21,538	48,059	4.94	9,729
2015	4,726,918.20	2,565,068	1,411,354	3,504,641	4.94	709,441
2016	135,201,186.20	66,328,188	36,495,145	104,114,089	4.95	21,033,149
2017	100,194.88	42,797	23,548	80,655	4.95	16,294

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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
2018	652,112.41	225,460	124,053	554,144	4.96	111,723
2019	2,432,000.00	584,289	321,488	2,207,792	4.96	445,119
2020	18,495,000.00	1,726,131	949,753	18,285,047	4.97	3,679,084
	308,544,399.91	195,311,509	107,464,443	213,421,733		43,428,303

JIM BRIDGER COMMON  
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1976	6,763,600.40	6,220,786	3,738,167	3,295,977	4.80	686,662
1977	21,796.98	20,003	12,020	10,649	4.81	2,214
1978	58,045.50	53,159	31,944	28,423	4.81	5,909
1979	71,823.48	65,635	39,441	35,255	4.81	7,330
1980	22,590.01	20,597	12,377	11,117	4.81	2,311
1981	94,941.53	86,330	51,877	46,862	4.82	9,722
1982	253,853.81	230,244	138,357	125,651	4.82	26,069
1983	20,529.24	18,571	11,160	10,191	4.82	2,114
1984	93,169.84	84,044	50,503	46,393	4.82	9,625
1985	2,863.90	2,575	1,547	1,431	4.83	296
1986	4,895,304.02	4,387,320	2,636,409	2,454,707	4.83	508,221
1987	8,037,303.52	7,178,952	4,313,944	4,044,852	4.83	837,443
1988	4,063,654.43	3,616,867	2,173,432	2,052,769	4.83	425,004
1989	447,134.45	396,318	238,154	226,866	4.84	46,873
1990	8,697,664.07	7,678,242	4,613,975	4,431,595	4.84	915,619
1991	6,402,309.01	5,625,350	3,380,360	3,278,041	4.85	675,885
1992	505,028.62	441,681	265,413	259,817	4.85	53,571
1993	705,674.93	614,136	369,044	364,858	4.85	75,228
1994	671,708.87	581,223	349,266	349,311	4.86	71,875
1995	258,405.61	222,311	133,590	135,152	4.86	27,809
1996	845,301.98	722,728	434,299	444,816	4.86	91,526
1997	475,923.90	404,037	242,792	252,169	4.87	51,780
1998	746,668.69	629,273	378,140	398,395	4.87	81,806
1999	684,769.46	572,249	343,873	368,287	4.88	75,469
2001	2,008,988.20	1,647,827	990,205	1,099,143	4.89	224,774
2002	815,363.96	661,864	397,724	450,254	4.89	92,076
2003	6,180,173.06	4,958,724	2,979,774	3,447,606	4.89	705,032
2004	1,258,691.53	996,454	598,785	710,254	4.90	144,950

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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
2005	2,035,950.36	1,588,846	954,762	1,162,626	4.90	237,271
2006	1,147,148.17	880,447	529,074	663,960	4.91	135,226
2007	2,158,212.47	1,626,439	977,353	1,267,188	4.91	258,083
2008	2,528,139.63	1,864,727	1,120,543	1,508,722	4.92	306,651
2009	5,344,420.45	3,849,052	2,312,955	3,245,242	4.92	659,602
2010	4,585,687.38	3,212,094	1,930,197	2,838,918	4.92	577,016
2011	1,118,779.04	757,575	455,239	708,292	4.93	143,670
2012	1,419,521.65	924,505	555,549	920,753	4.93	186,765
2013	2,789,607.52	1,731,228	1,040,322	1,860,870	4.94	376,694
2014	1,410,775.77	825,216	495,885	971,322	4.94	196,624
2015	1,811,786.06	983,168	590,801	1,293,457	4.94	261,833
2016	1,463,068.13	717,765	431,316	1,090,275	4.95	220,258
2017	2,405,364.40	1,027,424	617,395	1,884,184	4.95	380,643
2018	5,744,646.54	1,986,140	1,193,502	4,780,930	4.96	963,897
2019	4,625,000.00	1,111,158	667,712	4,142,288	4.96	835,139
2020	4,012,000.00	374,438	225,006	3,947,474	4.97	794,260
	99,703,390.57	71,597,722	43,024,186	60,667,340		12,390,825
	1,148,347,029.18	824,666,835	490,820,011	705,951,155		155,996,482
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 13.58



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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -6						
1984	4,987,648.42	4,574,179	2,841,244	2,445,663	4.76	513,795
1986	10,621,751.97	9,681,776	6,013,820	5,245,237	4.77	1,099,630
1988	82,981.93	75,115	46,658	41,303	4.78	8,641
1989	94,128.60	84,865	52,714	47,063	4.79	9,825
1990	39,279.10	35,276	21,912	19,724	4.79	4,118
1992	159,951.21	142,310	88,396	81,153	4.81	16,872
1993	1,054,388.89	933,608	579,909	537,743	4.81	111,797
1994	75,579.97	66,551	41,338	38,777	4.82	8,045
1995	1,234,299.16	1,080,860	671,375	636,983	4.82	132,154
1996	1,311,906.54	1,141,394	708,975	681,646	4.83	141,128
1997	496,038.15	428,759	266,323	259,477	4.83	53,722
1998	16,353.19	14,029	8,714	8,620	4.84	1,781
1999	291,748.89	248,359	154,268	154,986	4.84	32,022
2000	97,904.20	82,595	51,304	52,475	4.85	10,820
2001	245,339.42	205,078	127,384	132,676	4.85	27,356
2002	2,439.26	2,017	1,253	1,333	4.86	274
2003	219,401.14	179,266	111,351	121,214	4.87	24,890
2004	1,076,831.52	868,945	539,744	601,698	4.87	123,552
2005	1,117,950.93	888,925	552,154	632,874	4.88	129,687
2006	1,306,448.44	1,022,479	635,111	749,724	4.88	153,632
2007	1,149,016.87	882,605	548,229	669,729	4.89	136,959
2008	479,169.55	360,603	223,988	283,932	4.89	58,064
2009	1,738,189.89	1,276,803	793,084	1,049,397	4.90	214,163
2010	48,714.08	34,814	21,625	30,012	4.90	6,125
2011	3,238,723.67	2,239,274	1,390,922	2,042,125	4.91	415,911
2012	286,981.47	190,645	118,419	185,782	4.92	37,761
2013	1,669,916.58	1,058,598	657,547	1,112,565	4.92	226,131
2014	3,025,728.74	1,806,753	1,122,262	2,085,011	4.93	422,923
2015	13,562.17	7,522	4,672	9,704	4.93	1,968
2016	848,822.13	425,897	264,545	635,206	4.94	128,584
2017	1,078,577.42	470,362	292,165	851,127	4.95	171,945
2018	150,171.79	53,060	32,958	126,224	4.96	25,448
2019	476,000.00	117,159	72,773	431,787	4.96	87,054
2020	1,026,000.00	99,414	61,751	1,025,809	4.97	206,400
	39,761,945.29	30,779,895	19,118,885	23,028,777		4,743,177

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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
1974	6,852,358.82	6,609,144	4,307,124	2,819,329	2.89	975,546
1979	58,032.12	55,636	36,258	24,096	2.90	8,309
1981	316,625.31	302,615	197,212	132,079	2.91	45,388
1982	38,811.76	37,038	24,137	16,227	2.91	5,576
1983	151,723.85	144,556	94,206	63,587	2.91	21,851
1984	18,135.96	17,250	11,242	7,620	2.91	2,619
1985	60,095.40	57,035	37,169	25,330	2.92	8,675
1986	420,811.49	398,602	259,766	177,878	2.92	60,917
1987	1,071.64	1,013	660	454	2.92	155
1990	3,049,975.19	2,861,565	1,864,858	1,307,116	2.93	446,115
1991	33,167.08	31,034	20,225	14,269	2.93	4,870
1992	21,076.87	19,664	12,815	9,105	2.93	3,108
1994	34,291.64	31,786	20,715	14,949	2.93	5,102
1995	43,755.34	40,393	26,324	19,182	2.94	6,524
1996	412,280.92	379,103	247,058	181,714	2.94	61,807
1998	5,452,457.44	4,968,881	3,238,179	2,432,377	2.94	827,339
1999	16,339.84	14,816	9,655	7,338	2.94	2,496
2000	89,862.79	80,983	52,776	40,681	2.95	13,790
2002	96,437.03	85,791	55,909	44,385	2.95	15,046
2003	92,273.01	81,469	53,093	42,871	2.95	14,533
2004	1,766.14	1,546	1,008	829	2.95	281
2006	2,428,497.50	2,082,236	1,356,976	1,168,661	2.96	394,818
2009	44,771.09	36,801	23,983	22,579	2.96	7,628
2010	18,066,281.10	14,555,034	9,485,395	9,303,537	2.97	3,132,504
2013	39,655.57	29,396	19,157	22,085	2.97	7,436
2014	6,917,059.62	4,908,290	3,198,692	3,995,050	2.98	1,340,621
2018	1,368,894.61	645,455	420,638	1,003,013	2.99	335,456
	46,126,509.13	38,477,132	25,075,228	22,896,342		7,748,510

JIM BRIDGER UNIT 2  
INTERIM SURVIVOR CURVE.. IOWA 50-S0  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1975	7,520,054.73	6,910,900	4,526,900	3,293,957	4.69	702,336
1979	64,383.86	58,692	38,445	28,514	4.72	6,041
1980	8,701.24	7,913	5,183	3,866	4.73	817
1981	316,626.27	287,221	188,141	141,151	4.74	29,779

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ACCOUNT 314 TURBOGENERATOR UNITS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1982	36,713.16	33,226	21,764	16,417	4.74	3,464
1983	79,591.21	71,829	47,051	35,724	4.75	7,521
1984	20,702.32	18,628	12,202	9,328	4.76	1,960
1985	29,458.97	26,433	17,315	13,323	4.76	2,799
1986	3,755.16	3,358	2,200	1,706	4.77	358
1987	9,758.74	8,697	5,697	4,452	4.78	931
1990	62,553.30	55,119	36,105	28,950	4.79	6,044
1991	75,077.28	65,856	43,138	34,942	4.80	7,280
1992	17,909.31	15,633	10,240	8,385	4.81	1,743
1993	47,838.70	41,560	27,223	22,529	4.81	4,684
1994	100,389.09	86,729	56,811	47,594	4.82	9,874
1995	46,579.68	40,020	26,215	22,228	4.82	4,612
1996	6,372.93	5,440	3,563	3,064	4.83	634
1997	2,688,257.50	2,279,797	1,493,353	1,302,435	4.83	269,655
1999	16,339.84	13,647	8,939	8,054	4.84	1,664
2001	72,346.96	59,333	38,865	36,375	4.85	7,500
2003	8,914.78	7,147	4,682	4,590	4.87	943
2005	8,124,600.05	6,338,286	4,151,816	4,297,768	4.88	880,690
2006	1,721,609.80	1,321,979	865,946	924,528	4.88	189,452
2008	123,422.60	91,130	59,694	68,666	4.89	14,042
2009	4,513,902.34	3,253,166	2,130,946	2,563,512	4.90	523,166
2012	8,649.51	5,638	3,693	5,302	4.92	1,078
2013	32,169,861.49	20,008,419	13,106,267	20,350,389	4.92	4,136,258
2014	134,180.67	78,612	51,494	88,054	4.93	17,861
2016	315,066.94	155,102	101,598	226,072	4.94	45,764
2017	487,564.15	208,612	136,649	370,418	4.95	74,832
2018	24,705.66	8,565	5,610	20,083	4.96	4,049
	58,855,888.24	41,566,687	27,227,744	33,982,380		6,957,831

JIM BRIDGER UNIT 3  
INTERIM SURVIVOR CURVE.. IOWA 50-S0  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1976	8,195,207.72	7,516,789	4,291,182	4,231,834	4.70	900,390
1979	63,641.34	58,016	33,120	33,067	4.72	7,006
1981	270,405.49	245,293	140,033	141,189	4.74	29,787
1982	17,290.58	15,648	8,933	9,049	4.74	1,909

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ACCOUNT 314 TURBOGENERATOR UNITS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1984	18,136.92	16,320	9,317	9,546	4.76	2,005
1985	29,106.02	26,117	14,910	15,361	4.76	3,227
1986	3,202.02	2,864	1,635	1,695	4.77	355
1987	9,103.93	8,113	4,632	4,837	4.78	1,012
1988	2,925,245.53	2,597,964	1,483,125	1,559,131	4.78	326,178
1990	219,011.57	192,982	110,170	117,603	4.79	24,552
1991	42,504.23	37,284	21,285	22,920	4.80	4,775
1992	24,473.46	21,363	12,196	13,257	4.81	2,756
1994	34,291.65	29,626	16,913	18,750	4.82	3,890
1995	102,524.50	88,085	50,286	56,340	4.82	11,689
1996	5,867,592.93	5,008,643	2,859,332	3,242,964	4.83	671,421
1998	28,049.27	23,608	13,477	15,694	4.84	3,243
1999	75,458.05	63,024	35,979	42,497	4.84	8,780
2000	13,294.63	11,004	6,282	7,544	4.85	1,555
2001	19,916.07	16,334	9,325	11,388	4.85	2,348
2003	3,839,641.61	3,078,059	1,757,201	2,236,026	4.87	459,143
2004	346,950.98	274,688	156,814	204,015	4.87	41,892
2007	4,643,931.86	3,499,883	1,998,012	2,831,677	4.89	579,075
2008	112,185.85	82,833	47,288	69,386	4.89	14,189
2011	6,488,266.48	4,401,386	2,512,662	4,235,135	4.91	862,553
2015	9,555,764.74	5,199,659	2,968,380	6,969,616	4.93	1,413,715
2018	47,560.98	16,488	9,413	40,051	4.96	8,075
2019	328,000.00	79,208	45,218	295,902	4.96	59,658
	43,320,758.41	32,611,281	18,617,117	26,436,471		5,445,178

JIM BRIDGER UNIT 4  
INTERIM SURVIVOR CURVE.. IOWA 50-S0  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1979	10,834,075.42	9,876,360	6,015,820	5,251,618	4.72	1,112,631
1982	119,992.01	108,595	66,147	58,645	4.74	12,372
1983	16,038.10	14,474	8,816	7,863	4.75	1,655
1984	45,709.83	41,130	25,053	22,485	4.76	4,724
1985	36,013.65	32,315	19,683	17,771	4.76	3,733
1986	114,141.41	102,077	62,176	56,531	4.77	11,851
1987	1,070.67	954	581	532	4.78	111
1988	1,179.10	1,047	638	589	4.78	123

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ACCOUNT 314 TURBOGENERATOR UNITS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1990	901,021.97	793,936	483,597	453,466	4.79	94,669
1991	2,827,256.46	2,480,006	1,510,604	1,429,743	4.80	297,863
1992	31,035.14	27,091	16,501	15,775	4.81	3,280
1993	8,773.42	7,622	4,643	4,482	4.81	932
1994	28,753.77	24,841	15,131	14,773	4.82	3,065
1995	42,717.59	36,701	22,355	22,071	4.82	4,579
1996	338,809.45	289,212	176,163	176,199	4.83	36,480
1997	400,032.10	339,250	206,642	209,392	4.83	43,352
1998	22,639.14	19,055	11,607	11,938	4.84	2,467
1999	1,849,864.96	1,545,032	941,099	982,760	4.84	203,050
2000	4,620,814.06	3,824,718	2,329,686	2,475,961	4.85	510,507
2001	322,325.85	264,347	161,017	174,202	4.85	35,918
2003	28,812.68	23,098	14,069	15,896	4.87	3,264
2004	9,282,058.12	7,348,798	4,476,249	5,177,091	4.87	1,063,058
2005	65,562.49	51,148	31,155	37,030	4.88	7,588
2006	123,810.48	95,071	57,909	70,854	4.88	14,519
2007	63,544.99	47,890	29,170	36,916	4.89	7,549
2008	7,517,077.68	5,550,297	3,380,759	4,437,002	4.89	907,362
2009	95,684.38	68,960	42,004	57,507	4.90	11,736
2010	56,362.20	39,519	24,072	34,545	4.90	7,050
2011	57,757.86	39,181	23,866	36,203	4.91	7,373
2012	999,740.09	651,609	396,904	642,826	4.92	130,656
2015	173,961.49	94,659	57,658	123,262	4.93	25,002
2016	3,305,210.69	1,627,102	991,089	2,446,330	4.94	495,209
2018	213,208.31	73,911	45,020	176,716	4.96	35,628
2020	2,049,000.00	194,791	118,650	2,012,310	4.97	404,891
	46,594,055.56	35,734,797	21,766,533	26,691,285		5,504,247

JIM BRIDGER COMMON  
INTERIM SURVIVOR CURVE.. IOWA 50-S0  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1975	820,299.67	753,852	451,059	402,052	4.69	85,725
1976	260,829.28	239,237	143,145	128,118	4.70	27,259
1978	123.44	113	68	61	4.72	13
1983	5,478.51	4,944	2,958	2,739	4.75	577
1985	17,547.31	15,745	9,421	8,828	4.76	1,855

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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1987	37,089.70	33,053	19,777	18,796	4.78	3,932
1988	272,112.82	241,668	144,599	138,398	4.78	28,954
1989	461,734.83	408,438	244,385	235,820	4.79	49,232
1990	129,218.20	113,861	68,128	66,259	4.79	13,833
1991	16,007.24	14,041	8,401	8,246	4.80	1,718
1993	31,812.43	27,637	16,536	16,549	4.81	3,441
1994	694,323.04	599,845	358,911	363,185	4.82	75,350
1995	111,762.30	96,022	57,454	58,779	4.82	12,195
1997	81,350.73	68,990	41,279	43,325	4.83	8,970
2001	278,388.18	228,313	136,609	152,915	4.85	31,529
2002	11,699.83	9,492	5,679	6,488	4.86	1,335
2003	10,555.33	8,462	5,063	5,914	4.87	1,214
2004	86,034.87	68,116	40,756	48,720	4.87	10,004
2005	63,996.75	49,926	29,873	36,684	4.88	7,517
2006	2,229,551.12	1,712,013	1,024,365	1,294,368	4.88	265,239
2007	293,966.01	221,546	132,560	173,165	4.89	35,412
2008	376,828.48	278,234	166,478	225,423	4.89	46,099
2012	88,869.44	57,923	34,658	57,767	4.92	11,741
2013	31,922.41	19,855	11,880	21,319	4.92	4,333
2014	334,391.43	195,908	117,219	230,548	4.93	46,764
2015	1,056,664.69	574,972	344,028	754,903	4.93	153,124
2016	392,122.95	193,036	115,501	292,307	4.94	59,171
2017	157,095.64	67,216	40,218	123,161	4.95	24,881
2018	622,384.46	215,758	129,097	518,183	4.96	104,472
2019	96,000.00	23,183	13,871	85,969	4.96	17,332
2020	992,000.00	94,306	56,427	975,253	4.97	196,228
	10,062,161.09	6,635,705	3,970,404	6,494,243		1,329,449
	244,721,317.72	185,805,497	115,775,911	139,529,498		31,728,392
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.4 12.97

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -6						
1984	5,374,109.27	4,995,310	3,245,847	2,450,709	4.95	495,093
1986	3,150,481.50	2,908,814	1,890,086	1,449,425	4.95	292,813
1987	96,252.77	88,542	57,533	44,495	4.95	8,989
1988	18,714.60	17,149	11,143	8,694	4.95	1,756
1989	12,871.03	11,742	7,630	6,014	4.96	1,212
1990	7,604.47	6,907	4,488	3,573	4.96	720
1992	15,768.92	14,186	9,218	7,497	4.96	1,511
1993	13,623.23	12,191	7,921	6,519	4.96	1,314
1995	2,599.54	2,298	1,493	1,262	4.97	254
1997	10,093.28	8,802	5,719	4,980	4.97	1,002
2000	640.15	544	353	325	4.97	65
2006	6,235.53	4,906	3,188	3,422	4.98	687
2007	8,134.91	6,282	4,082	4,541	4.98	912
2010	359.97	258	168	214	4.98	43
2011	43,980.49	30,508	19,823	26,796	4.98	5,381
2013	80,503.52	51,077	33,189	52,145	4.99	10,450
2014	163,778.02	97,946	63,643	109,961	4.99	22,036
2015	14,387.53	7,975	5,182	10,069	4.99	2,018
2016	96,570.58	48,369	31,429	70,936	4.99	14,216
2017	86,152.09	37,520	24,380	66,942	4.99	13,415
2018	168,409.36	59,425	38,613	139,901	4.99	28,036
2019	8,000.00	1,950	1,267	7,213	4.99	1,445
2020	48,000.00	4,634	3,011	47,869	4.99	9,593
	9,427,270.76	8,417,335	5,469,406	4,523,501		912,961

JIM BRIDGER UNIT 1  
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2023  
NET SALVAGE PERCENT.. -4

1974	9,259,262.41	9,025,373	6,171,905	3,457,728	2.97	1,164,218
1977	642.17	623	426	242	2.97	81
1978	6,043.59	5,858	4,006	2,279	2.98	765
1979	4,100.15	3,968	2,713	1,551	2.98	520
1990	5,906.70	5,583	3,818	2,325	2.99	778
1994	4,823.53	4,499	3,077	1,940	2.99	649
1995	4,708.48	4,374	2,991	1,906	2.99	637
1997	15,893.99	14,637	10,009	6,520	2.99	2,181

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -4						
2005	31,270.20	27,219	18,613	13,908	2.99	4,652
2006	361,307.23	311,039	212,701	163,059	2.99	54,535
2007	44,514.86	37,845	25,880	20,416	2.99	6,828
2010	646,455.58	522,522	357,321	314,993	2.99	105,349
2011	52,859.62	41,750	28,550	26,424	2.99	8,837
2014	203,321.11	144,398	98,745	112,709	3.00	37,570
2018	147,940.96	69,783	47,720	106,138	3.00	35,379
2019	185,000.00	63,848	43,662	148,738	3.00	49,579
	10,974,050.58	10,283,319	7,032,138	4,380,875		1,472,558
JIM BRIDGER UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1975	7,942,601.60	7,417,176	5,142,219	3,118,087	4.92	633,758
1977	641.18	596	413	254	4.93	52
1978	6,043.59	5,606	3,887	2,399	4.93	487
1979	4,100.15	3,794	2,630	1,634	4.93	331
1980	202.12	187	130	81	4.94	16
1982	5,455.64	5,007	3,471	2,203	4.94	446
1984	308.60	281	195	126	4.95	25
1989	14,570.97	13,042	9,042	6,112	4.96	1,232
1990	32,507.37	28,970	20,084	13,723	4.96	2,767
1994	4,823.53	4,209	2,918	2,098	4.97	422
1995	4,708.49	4,084	2,831	2,065	4.97	415
2005	318,234.74	249,732	173,136	157,829	4.98	31,693
2006	45,109.92	34,822	24,142	22,773	4.98	4,573
2007	9,805.03	7,428	5,150	5,048	4.98	1,014
2009	156,889.10	113,558	78,728	84,437	4.98	16,955
2010	27,144.10	19,095	13,238	14,992	4.98	3,010
2011	50,002.69	34,031	23,593	28,410	4.98	5,705
2013	57,977.53	36,091	25,021	35,275	4.99	7,069
2014	122,594.64	71,933	49,870	77,628	4.99	15,557
2017	222,533.68	95,087	65,922	165,513	4.99	33,169
2018	31,415.08	10,876	7,540	25,132	4.99	5,036
	9,057,669.75	8,155,605	5,654,161	3,765,816		763,732



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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1976	6,389,202.58	5,954,047	3,372,107	3,272,664	4.92	665,176
1977	641.18	596	338	329	4.93	67
1978	6,043.59	5,606	3,175	3,110	4.93	631
1979	4,100.15	3,794	2,149	2,115	4.93	429
1980	202.12	187	106	104	4.94	21
1990	5,906.69	5,264	2,981	3,162	4.96	638
1994	4,823.53	4,209	2,384	2,633	4.97	530
1995	4,708.50	4,084	2,313	2,584	4.97	520
2001	25,010.58	20,654	11,698	14,313	4.98	2,874
2003	37,672.34	30,406	17,221	21,959	4.98	4,409
2004	21,625.84	17,225	9,755	12,735	4.98	2,557
2005	23,665.08	18,571	10,518	14,094	4.98	2,830
2007	310,980.71	235,598	133,432	189,988	4.98	38,150
2008	82,789.68	61,401	34,775	51,326	4.98	10,306
2010	98,957.47	69,613	39,426	63,490	4.98	12,749
2011	580,028.60	394,760	223,574	379,655	4.98	76,236
2015	145,559.62	79,164	44,835	106,547	4.99	21,352
2016	17,150.74	8,428	4,773	13,064	4.99	2,618
2019	964,000.00	230,529	130,561	871,999	4.99	174,749
	8,723,069.00	7,144,136	4,046,120	5,025,872		1,016,842

JIM BRIDGER UNIT 4  
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1979	15,369,784.33	14,221,637	8,726,041	7,258,535	4.93	1,472,319
1980	202.12	187	115	95	4.94	19
1982	5,455.64	5,007	3,072	2,602	4.94	527
1984	308.60	281	172	149	4.95	30
1990	5,906.69	5,264	3,230	2,913	4.96	587
1994	4,823.53	4,209	2,583	2,434	4.97	490
1995	29,801.08	25,848	15,860	15,133	4.97	3,045
2003	43,687.98	35,262	21,636	23,800	4.98	4,779
2004	226,468.52	180,383	110,678	124,849	4.98	25,070
2005	15,350.18	12,046	7,391	8,573	4.98	1,721
2007	32,127.49	24,340	14,934	18,478	4.98	3,710

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
2008	151,162.84	112,111	68,789	88,421	4.98	17,755
2009	79,829.51	57,781	35,453	47,570	4.98	9,552
2010	13,928.85	9,798	6,012	8,474	4.98	1,702
2012	488,921.76	319,411	195,983	312,496	4.99	62,624
2016	161,513.12	79,371	48,700	119,274	4.99	23,903
2020	417,000.00	39,495	24,233	409,447	4.99	82,054
	17,046,272.24	15,132,431	9,284,881	8,443,242		1,709,887

JIM BRIDGER COMMON  
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1974	1,177,252.99	1,101,554	649,120	575,223	4.92	116,915
1975	519,829.99	485,442	286,060	254,563	4.92	51,740
1976	7,206,624.95	6,715,796	3,957,463	3,537,427	4.92	718,989
1977	587.75	546	322	290	4.93	59
1978	453.39	421	248	223	4.93	45
1979	866,550.37	801,818	472,493	428,720	4.93	86,961
1981	9,491.49	8,735	5,147	4,724	4.94	956
1982	27,727.37	25,446	14,995	13,842	4.94	2,802
1984	52,629.76	47,997	28,284	26,451	4.95	5,344
1986	8,829.43	7,998	4,713	4,470	4.95	903
1989	18,279.05	16,362	9,642	9,368	4.96	1,889
1994	2,411.78	2,105	1,240	1,268	4.97	255
1996	13,837.60	11,924	7,027	7,365	4.97	1,482
1999	26,074.80	21,956	12,938	14,180	4.97	2,853
2003	20,114.95	16,235	9,567	11,353	4.98	2,280
2004	13,277.55	10,576	6,232	7,576	4.98	1,521
2005	554,788.45	435,366	256,551	320,429	4.98	64,343
2006	204,199.90	157,628	92,887	119,481	4.98	23,992
2007	649,182.40	491,820	289,818	385,332	4.98	77,376
2008	505,074.99	374,591	220,738	304,540	4.98	61,153
2009	284,344.16	205,811	121,280	174,438	4.98	35,028
2010	160,931.57	113,210	66,712	100,657	4.98	20,212
2011	199,519.40	135,790	80,018	127,482	4.98	25,599
2012	28,528.87	18,638	10,983	18,687	4.99	3,745
2013	491,392.67	305,888	180,253	330,796	4.99	66,292

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
2014	147,067.20	86,293	50,850	102,099	4.99	20,461
2015	14,656.30	7,971	4,697	10,545	4.99	2,113
2017	2,584,429.86	1,104,312	650,745	2,037,062	4.99	408,229
2018	507,043.15	175,541	103,442	423,883	4.99	84,946
2019	513,000.00	122,678	72,291	461,229	4.99	92,431
2020	916,000.00	86,757	51,124	901,516	4.99	180,665
	17,724,132.14	13,097,205	7,717,879	10,715,219		2,161,579
	72,952,464.47	62,230,031	39,204,585	36,854,525		8,037,559
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.6						11.02

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -6						
1987	7,359.74	6,584	3,903	3,899	4.72	826
1988	18,302.48	16,311	9,669	9,732	4.73	2,058
1989	5,650.53	5,018	2,974	3,015	4.73	637
1990	41,270.06	36,509	21,641	22,105	4.73	4,673
1992	58,224.12	51,048	30,259	31,458	4.74	6,637
1993	3,333.17	2,907	1,723	1,810	4.75	381
1994	59,359.01	51,513	30,535	32,386	4.75	6,818
1995	410.19	354	210	225	4.76	47
1996	2,848.59	2,443	1,448	1,571	4.76	330
1997	46,353.59	39,498	23,413	25,722	4.76	5,404
2000	11,480.20	9,551	5,661	6,508	4.78	1,362
2012	712.39	468	277	478	4.84	99
2015	75,738.47	41,613	24,667	55,616	4.86	11,444
2016	55,840.53	27,790	16,473	42,718	4.87	8,772
2018	46,103.14	16,223	9,616	39,253	4.89	8,027
	432,986.21	307,830	182,470	276,496		57,515

JIM BRIDGER UNIT 1  
INTERIM SURVIVOR CURVE.. IOWA 45-L0  
PROBABLE RETIREMENT YEAR.. 12-2023  
NET SALVAGE PERCENT.. -4

1974	259,401.17	247,774	173,634	96,144	2.88	33,383
1988	28,870.99	26,980	18,907	11,119	2.90	3,834
1996	9,169.75	8,361	5,859	3,677	2.91	1,264
	297,441.91	283,115	198,400	110,940		38,481

JIM BRIDGER UNIT 2  
INTERIM SURVIVOR CURVE.. IOWA 45-L0  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1975	150,445.61	136,040	95,623	60,840	4.66	13,056
1988	28,870.03	25,243	17,743	12,281	4.73	2,596
1996	9,169.74	7,716	5,424	4,113	4.76	864
	188,485.38	168,999	118,790	77,234		16,516

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1976	144,889.52	130,755	76,882	73,803	4.67	15,804
1988	28,869.08	25,242	14,842	15,182	4.73	3,210
1996	9,169.74	7,716	4,537	5,000	4.76	1,050
	182,928.34	163,713	96,260	93,985		20,064
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1979	1,144,725.79	1,027,033	635,489	555,026	4.68	118,595
1993	33,431.93	28,611	17,703	17,066	4.75	3,593
1996	9,169.75	7,716	4,774	4,762	4.76	1,000
	1,187,327.47	1,063,360	657,967	576,854		123,188
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1974	6,219.19	5,633	2,837	3,631	4.66	779
1975	6,185.40	5,593	2,817	3,616	4.66	776
1976	46,320.17	41,802	21,054	27,119	4.67	5,807
1986	216,174.84	190,323	95,858	128,964	4.72	27,323
1996	8,747.14	7,360	3,707	5,390	4.76	1,132
1997	118,058.50	98,700	49,711	73,070	4.76	15,351
2001	20,467.81	16,554	8,338	12,949	4.78	2,709
2007	63,737.49	47,465	23,906	42,381	4.81	8,811
2009	132,656.94	94,501	47,596	90,367	4.82	18,748
2010	339,961.97	235,546	118,635	234,926	4.83	48,639
2012	474,952.37	306,442	154,342	339,608	4.84	70,167
2013	72,307.00	44,499	22,412	52,787	4.85	10,884

PACIFICORP  
WASHINGTON

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-L0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
2015	96,990.84	52,284	26,333	74,537	4.86	15,337
2017	984,933.41	418,419	210,740	813,591	4.88	166,719
2018	581,103.80	200,625	101,046	503,302	4.89	102,925
	3,168,816.87	1,765,746	889,333	2,406,237		496,107
	5,457,986.18	3,752,763	2,143,219	3,541,746		751,871
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.7 13.78

PACIFICORP  
WASHINGTON  
CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2020

ACCOUNT (1)	TERMINAL RETIREMENTS			NET SALVAGE			INTERIM RETIREMENTS			TOTAL			ESTIMATED NET SALVAGE NET SALVAGE (%) (13)
	RETIREMENTS (2)	MW (3)	MW (PACIFICORP SHARE) \$/ kW (4)	NET SALVAGE (\$) (5)	NET SALVAGE (\$) (6)	NET SALVAGE (\$) (7)	RETIREMENTS (\$) (8)	NET SALVAGE (\$) (9)	NET SALVAGE (\$) (10)	NET SALVAGE (\$) (11)	RETIREMENTS (12)	NET SALVAGE (\$) (13)	
<b>STEAM PRODUCTION PLANT</b>													
<b>COLSTRIP GENERATING STATION</b>													
311.00 COLSTRIP GENERATING STATION	62,915,695			3,486,943	(6)	(6)	850,801	(30)	255,240	3,742,183	63,766,496	(6)	
312.00 STRUCTURES AND IMPROVEMENTS	118,525,696			6,598,986	(6)	(6)	5,987,144	(20)	1,197,431	7,766,417	124,512,849	(6)	
314.00 BOILER PLANT EQUIPMENT	37,755,094			2,092,480	(6)	(6)	2,006,851	(15)	301,028	2,393,508	39,761,945	(6)	
315.00 TURBOGENERATOR UNITS	9,276,832			514,145	(6)	(6)	150,439	(20)	30,088	544,233	9,427,271	(6)	
316.00 ACCESSORY ELECTRIC EQUIPMENT	404,987			22,445	(6)	(6)	27,999	(5)	1,400	23,845	432,986	(6)	
TOTAL COLSTRIP GENERATING STATION	228,878,305		148	12,685,000			9,023,243		1,785,186	14,470,186	237,901,547	(6)	
<b>JIM BRIDGER GENERATING STATION</b>													
<b>JIM BRIDGER UNIT 1</b>													
311.00 STRUCTURES AND IMPROVEMENTS	15,130,306			565,789	(4)	(4)	137,743	(30)	41,323	607,112	15,268,049	(4)	
312.00 BOILER PLANT EQUIPMENT	171,222,107			6,402,132	(4)	(4)	3,307,144	(20)	661,429	7,064,161	174,329,251	(4)	
314.00 TURBOGENERATOR UNITS	45,068,938			1,855,493	(4)	(4)	1,145,938	(15)	196,078	1,846,748	46,915,686	(4)	
315.00 ACCESSORY ELECTRIC EQUIPMENT	10,948,659			569,629	(4)	(4)	459,992	(10)	2,078	4,046,788	10,977,951	(4)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,981,518			10,527	(4)	(4)	15,924	(5)	708	11,323	2,992,442	(4)	
TOTAL JIM BRIDGER UNIT 1	242,363,191			9,070,511	(4)	(4)	4,632,110		865,512	9,956,023	247,195,302	(4)	
<b>JIM BRIDGER UNIT 2</b>													
311.00 STRUCTURES AND IMPROVEMENTS	12,482,820			466,788	(4)	(4)	236,106	(30)	70,832	537,620	12,718,926	(4)	
312.00 BOILER PLANT EQUIPMENT	164,871,894			6,165,290	(4)	(4)	6,834,602	(20)	1,366,920	7,532,210	171,706,496	(4)	
314.00 TURBOGENERATOR UNITS	56,510,745			2,113,187	(4)	(4)	2,345,143	(15)	351,771	2,464,958	58,855,888	(4)	
315.00 ACCESSORY ELECTRIC EQUIPMENT	8,844,654			330,741	(4)	(4)	213,016	(20)	42,603	373,344	9,057,670	(4)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	169,122			6,324	(4)	(4)	19,364	(5)	968	7,292	186,485	(4)	
TOTAL JIM BRIDGER UNIT 2	242,879,235			9,082,329	(4)	(4)	9,648,231		1,833,095	10,915,424	252,527,666	(4)	
<b>JIM BRIDGER UNIT 3</b>													
311.00 STRUCTURES AND IMPROVEMENTS	13,833,102			517,281	(4)	(4)	233,506	(30)	70,052	587,333	14,066,608	(4)	
312.00 BOILER PLANT EQUIPMENT	261,167,809			9,766,220	(4)	(4)	8,162,533	(20)	1,636,567	11,402,787	269,350,643	(4)	
314.00 TURBOGENERATOR UNITS	41,176,671			1,539,653	(4)	(4)	2,142,087	(15)	321,313	1,861,166	43,320,786	(4)	
315.00 ACCESSORY ELECTRIC EQUIPMENT	8,526,614			318,447	(4)	(4)	168,677	(20)	33,871	353,168	8,142,329	(4)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	164,391			8,417	(4)	(4)	18,537	(5)	827	9,244	183,028	(4)	
TOTAL JIM BRIDGER UNIT 3	324,897,235			12,149,345	(4)	(4)	10,746,770		2,062,620	14,212,165	335,644,036	(4)	
<b>JIM BRIDGER UNIT 4</b>													
311.00 STRUCTURES AND IMPROVEMENTS	39,271,232			1,468,525	(4)	(4)	684,209	(30)	205,263	1,673,788	39,955,441	(4)	
312.00 BOILER PLANT EQUIPMENT	298,989,015			11,800,522	(4)	(4)	9,555,385	(20)	1,911,077	13,091,599	308,544,400	(4)	
314.00 TURBOGENERATOR UNITS	44,197,574			1,652,743	(4)	(4)	2,396,482	(15)	359,472	2,012,215	46,594,056	(4)	
315.00 ACCESSORY ELECTRIC EQUIPMENT	16,701,760			624,553	(4)	(4)	344,512	(20)	68,902	693,455	17,046,272	(4)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,068,369			39,951	(4)	(4)	118,558	(5)	5,948	45,899	1,187,327	(4)	
TOTAL JIM BRIDGER UNIT 4	400,227,949			14,966,294	(4)	(4)	13,099,547		2,550,663	17,516,957	413,327,497	(4)	
<b>JIM BRIDGER COMMON</b>													
311.00 STRUCTURES AND IMPROVEMENTS	71,557,737			2,675,860	(4)	(4)	873,261	(30)	261,978	2,937,839	72,430,998	(4)	
312.00 BOILER PLANT EQUIPMENT	96,061,208			3,582,154	(4)	(4)	3,642,183	(20)	728,437	4,320,590	99,703,391	(4)	
314.00 TURBOGENERATOR UNITS	9,644,478			360,680	(4)	(4)	417,083	(15)	62,652	423,302	10,062,161	(4)	
315.00 ACCESSORY ELECTRIC EQUIPMENT	17,443,978			652,480	(4)	(4)	280,193	(20)	96,031	706,339	17,724,132	(4)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	197,717,187			7,393,820	(4)	(4)	5,372,371	(5)	1,117,660	8,510,570	203,089,968	(4)	
TOTAL JIM BRIDGER COMMON	1,408,284,799		1415	52,662,000			43,498,970		8,449,140	61,111,140	1,451,783,769	(4)	
TOTAL JIM BRIDGER GENERATING STATION	1,637,163,103			65,347,000			52,522,213		10,234,326	75,581,326	1,689,685,316	(4)	