

Exhibit No. SRM-4
Docket UE-180778
Witness: Steven R. McDougal

**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

**WASHINGTON-ALLOCATED DEPRECIATION RATES
REFLECTING 2019 IRP AND CETA**

December 2019

P A C I F I C O R P
Depreciation Rate Comparison - Plant Balances as of December 2020

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATED WA
			FILED PROPOSED	REVISED PROPOSED	FILED PROPOSED	REVISED PROPOSED	DIFFERENCE	
Production Plant								
Steam Production - Colstrip	CAGW	237,901,547	8.07%	10.76%	19,195,361	25,607,500	6,412,139	1,442,627
Steam Production - Jim Bridger	JBG	1,452,064,880	12.21%	13.37%	177,322,188	194,091,482	16,769,294	3,772,818
Total Production Plant - Depreciable		1,689,966,427	11.63%	13.00%	196,517,549	219,698,982	23,181,433	5,215,444

Allocation Factor Table	
CAGW	22.4984%
JBG	22.4984%

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

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	REVISOR ORIGINAL (B)	PROBABLE RETIREMENT			SETTLEMENT			FIELD 260 PROPOSED			REVISED 260 PROPOSED			INCREMENTAL CHANGE				
		(B)	(A)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)		
		PROBABLE RETIREMENT (B)	SURVIVOR CURVE (A)	NET SALVAGE (B)	PERCENT (B)	PROBABLE RETIREMENT (B)	SURVIVOR CURVE (A)	NET SALVAGE (B)	PERCENT (B)	FIELD 260 PROPOSED (B)	SURVIVOR CURVE (A)	NET SALVAGE (B)	PERCENT (B)	REVISED 260 PROPOSED (B)	SURVIVOR CURVE (A)	NET SALVAGE (B)	PERCENT (B)	INCREMENTAL CHANGE (B)
				ACCRUAL AMOUNT (B)				ACCRUAL AMOUNT (B)				ACCRUAL AMOUNT (B)				ACCRUAL AMOUNT (B)		
STEAM PRODUCTION PLANT																		
COALSTRIP GENERATING STATION																		
COALSTRIP GENERATING STATION																		
311.00 TURBINES AND IMPROVEMENTS	12-2007	12-2007	120-81.5	1,88	1,230,604	1,88	12-2025	110-50.5	(6)	12-2025	110-50.5	(6)	12-2025	110-50.5	(6)	6,411,226	10.05	1,794,534
311.00 BOILER PLANT EQUIPMENT	12-2007	12-2007	68-50	2,24	2,500,800	2,24	12-2027	65-0.0	(7)	12-2027	65-0.0	(7)	12-2027	65-0.0	(7)	13,482,819	10.83	3,192,888
311.00 ACCESSORY ELECTRICAL EQUIPMENT	12-2007	12-2007	75-52.5	1.93	1,935,000	1.93	12-2027	80-82.5	(6)	12-2027	80-82.5	(6)	12-2027	80-82.5	(6)	4,212,367	9.88	2,700,946
311.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2006	12-2006	40-01	2.90	12,381	2.90	12-2027	45-0	(5)	12-2027	45-0	(5)	12-2025	45-0	(5)	57,511	13.28	15,892
TOTAL COALSTRIP GENERATING STATION					5,337,462					18,195,360.71				23,607,900				6,412,139
JIM BRIDGER GENERATING STATION																		
JIM BRIDGER UNIT 1																		
311.00 STRUCTURES AND IMPROVEMENTS	12-2007	12-2007	120-81.5	1.87	4,287,511	1.87	12-2025	110-50.5	(4)	12-2025	110-50.5	(4)	12-2025	110-50.5	(4)	1,946,968	12.75	627,897
311.00 TURBOGENERATOR UNITS	12-2007	12-2007	57-30	3.36	1,514,944	3.36	12-2025	50-50	(4)	12-2025	50-50	(4)	12-2025	50-50	(4)	7,748,510	16.80	2,471,637
311.00 ACCESSORY ELECTRICAL EQUIPMENT	12-2007	12-2007	75-52.5	1.93	2,000,000	1.93	12-2025	80-82.5	(4)	12-2025	80-82.5	(4)	12-2025	80-82.5	(4)	1,472,580	13.42	522,205
311.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2007	12-2007	40-01	2.74	6,774,300	2.74	12-2025	45-0	(4)	12-2025	45-0	(4)	12-2025	45-0	(4)	4,141,102	14.54	1,534,789
TOTAL JIM BRIDGER UNIT 1					14,576,755					29,971,351				27,477,546				1,313,733
JIM BRIDGER UNIT 2																		
311.00 STRUCTURES AND IMPROVEMENTS	12-2007	12-2007	120-81.5	1.87	4,286,958	1.87	12-2025	110-50.5	(4)	12-2025	110-50.5	(4)	12-2025	110-50.5	(4)	1,017,369	8.00	(67,200)
311.00 TURBOGENERATOR UNITS	12-2007	12-2007	57-30	3.36	1,659,362	3.36	12-2025	50-50	(4)	12-2025	50-50	(4)	12-2025	50-50	(4)	6,957,831	11.82	(352,070)
311.00 ACCESSORY ELECTRICAL EQUIPMENT	12-2007	12-2007	75-52.5	1.93	1,935,000	1.93	12-2025	80-82.5	(4)	12-2025	80-82.5	(4)	12-2025	80-82.5	(4)	703,512	8.43	67,000
311.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2007	12-2007	40-01	2.86	7,225,944	2.86	12-2025	45-0	(4)	12-2025	45-0	(4)	12-2025	45-0	(4)	2,747,754	10.97	(1,315,733)
TOTAL JIM BRIDGER UNIT 2					15,107,264					29,971,351				27,477,546				1,313,733
JIM BRIDGER UNIT 3																		
311.00 STRUCTURES AND IMPROVEMENTS	12-2007	12-2007	120-81.5	1.87	2,723,941	1.87	12-2025	110-50.5	(4)	12-2025	110-50.5	(4)	12-2025	110-50.5	(4)	3,542,940	10.37	159,489
311.00 TURBOGENERATOR UNITS	12-2007	12-2007	57-30	3.36	1,450,600	3.36	12-2025	50-50	(4)	12-2025	50-50	(4)	12-2025	50-50	(4)	5,443,175	13.57	445,582
311.00 ACCESSORY ELECTRICAL EQUIPMENT	12-2007	12-2007	75-52.5	1.93	1,935,000	1.93	12-2025	80-82.5	(4)	12-2025	80-82.5	(4)	12-2025	80-82.5	(4)	1,630,242	10.87	93,384
311.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2007	12-2007	40-01	2.81	5,958,972	2.81	12-2025	45-0	(4)	12-2025	45-0	(4)	12-2025	45-0	(4)	4,579,246	10.87	1,781,832
TOTAL JIM BRIDGER UNIT 3					11,672,513					44,011,158				45,972,546				1,781,832
JIM BRIDGER UNIT 4																		
311.00 STRUCTURES AND IMPROVEMENTS	12-2007	12-2007	120-81.5	1.87	874,293	1.87	12-2025	110-50.5	(4)	12-2025	110-50.5	(4)	12-2025	110-50.5	(4)	4,923,911	9.57	359,934
311.00 TURBOGENERATOR UNITS	12-2007	12-2007	57-30	3.36	1,541,234	3.36	12-2025	50-50	(4)	12-2025	50-50	(4)	12-2025	50-50	(4)	5,054,247	11.81	409,857
311.00 ACCESSORY ELECTRICAL EQUIPMENT	12-2007	12-2007	75-52.5	1.93	1,935,000	1.93	12-2025	80-82.5	(4)	12-2025	80-82.5	(4)	12-2025	80-82.5	(4)	1,530,666	10.87	49,500
311.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2007	12-2007	40-01	2.76	3,614,147	2.76	12-2025	45-0	(4)	12-2025	45-0	(4)	12-2025	45-0	(4)	1,211,881	10.38	14,504
TOTAL JIM BRIDGER UNIT 4					11,477,080					52,996,148				54,368,430				1,368,297
JIM BRIDGER COMMON																		
311.00 STRUCTURES AND IMPROVEMENTS	12-2007	12-2007	SOA/15	1.39	1,391,762	1.39	12-2025	SOA/15	(4)	12-2025	SOA/15	(4)	12-2025	SOA/15	(4)	26,100	11.89	23,356
311.00 TURBOGENERATOR UNITS	12-2007	12-2007	68-50	2.86	3,000,628	2.86	12-2025	65-0.0	(4)	12-2025	65-0.0	(4)	12-2025	65-0.0	(4)	12,300,823	12.43	(32,217)
311.00 ACCESSORY ELECTRICAL EQUIPMENT	12-2007	12-2007	75-52.5	1.93	3,732,172	1.93	12-2025	80-82.5	(4)	12-2025	80-82.5	(4)	12-2025	80-82.5	(4)	2,161,579	12.20	61,198
311.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2007	12-2007	40-01	2.04	5,810,026	2.04	12-2025	45-0	(4)	12-2025	45-0	(4)	12-2025	45-0	(4)	2,498,107	15.66	30,925
TOTAL JIM BRIDGER COMMON					11,944,588					24,659,668.4				24,659,668.4				17,758
TOTAL JIM BRIDGER GENERATING STATION					40,380,624					177,322,187.95				194,081,456				90,780,284