

Exhibit No. SRM-5  
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 WIJAM AND COMPANY GRC**

**December 2019**

**PACIFICORP**  
Depreciation Rate Comparison - Plant Balances as of December 2020

Description Production Plant	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation		ALLOCATED	
			FILED PROPOSED	REVISED PROPOSED	FILED PROPOSED	REVISED PROPOSED	DIFFERENCE	WA
Steam Production - Colstrip	CAGW	237,901,547	8.07%	17.77%	19,195,361	42,276,365	23,081,004	5,192,850
Steam Production - Jim Bridger	JBG	1,452,064,880	12.21%	20.25%	177,322,188	294,001,005	116,678,817	26,250,831
<b>Total Production Plant - Depreciable</b>		<b>1,689,966,427</b>	<b>11.63%</b>	<b>19.90%</b>	<b>196,517,549</b>	<b>336,277,370</b>	<b>139,759,821</b>	<b>31,443,680</b>

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 EXPENSE AS OF DECEMBER 31, 2020  
WASHINGTON

ACCOUNT	REVISOR ORIGINAL (S)	PROBABLE RETIREMENT			SETTLEMENT			FIELD 260 PROPOSED			CALCULATED ANNUAL			REVISED 260 PROPOSED			CALCULATED ANNUAL			INCREMENTAL CHANGE			
		(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
<b>STEAM PRODUCTION PLANT</b>																							
<b>COLSTRIP GENERATING STATION</b>																							
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311.00 TURBOCHARGER AND IMPROVEMENTS	12-2007	61,769,468.11	(8)	120-81.5	(8)	1,230,804	1.88	13-2023	110-50.5	(6)	4,610,696	7.24	13-2023	110-50.5	(6)	10,888,407	16.76	10,888,407	16.76	6,071,803	8.92	6,071,803	8.92
311.00 BOILER PLANT EQUIPMENT	12-2006	124,512,468.33	(7)	86-50	(7)	2,500,861	2.24	12-2027	66-0.0	(7)	10,284,791	8.50	12-2023	66-0.0	(7)	22,323,005	17.93	22,323,005	17.93	9,038,244	7.03	9,038,244	7.03
311.00 ACCESSORY ELECTRICAL EQUIPMENT	12-2007	3,810,000.00	(6)	75-52.5	(6)	190,355	1.53	12-2025	80-82.5	(6)	3,970,000	8.81	12-2023	80-82.5	(6)	4,000,000	10.22	4,000,000	10.22	3,000,000	7.81	3,000,000	7.81
311.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2006	942,270.72	(7)	75-52.5	(7)	17,325	1.33	12-2027	80-82.5	(6)	64,390	0.54	12-2023	80-82.5	(6)	1,523,111	18.22	1,523,111	18.22	889,118	6.87	889,118	6.87
TOTAL COLSTRIP GENERATING STATION	12-2006	271,891,547.24		40-01		12,381	2.90	12-2027	45-0		18,196,360.71	9.59	12-2023	45-0		90,411	20.88	42,276,365	20.88	48,895	0.04	48,895	0.04
<b>JIM BRIDGER GENERATING STATION</b>																							
JIM BRIDGER GENERATING STATION																							
311.00 STRUCTURES AND IMPROVEMENTS	12-2007	15,268,048.21	(8)	120-81.5	(8)	4,287,511	1.87	12-2025	110-50.5	(4)	1,316,159	8.64	12-2023	110-50.5	(4)	1,946,968	12.75	1,946,968	12.75	627,907	4.61	627,907	4.61
311.00 TURBOGENERATOR UNITS	12-2007	46,156,509.11	(8)	57-50	(8)	1,514,944	3.36	12-2025	50-50	(4)	5,276,872	11.64	12-2023	50-50	(4)	7,748,510	16.80	7,748,510	16.80	2,471,637	1.80	2,471,637	1.80
311.00 ACCESSORY ELECTRICAL EQUIPMENT	12-2007	10,976,000.00	(7)	75-52.5	(7)	306,160	1.93	12-2025	80-82.5	(4)	950,353	8.60	12-2023	80-82.5	(4)	1,472,580	13.42	1,472,580	13.42	522,235	3.91	522,235	3.91
311.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2007	267,158,530.81	(6)	40-01	(6)	6,774,306	2.74	12-2025	44-0	(4)	29,879,200	29.87	12-2023	44-0	(4)	4,421,102	16.75	4,421,102	16.75	16,528,789	12.42	16,528,789	12.42
TOTAL JIM BRIDGER UNIT 1	12-2007	127,498,648.11		120-81.5		2,088,968	1.87	12-2025	110-50.5		10,064,574	8.37	12-2023	110-50.5		1,806,819	14.21	1,806,819	14.21	742,245	5.56	742,245	5.56
311.00 TURBOGENERATOR UNITS	12-2007	58,865,988.24	(8)	57-50	(8)	1,659,362	3.36	12-2025	50-50	(4)	7,309,906	12.42	12-2023	50-50	(4)	11,212,843	19.05	11,212,843	19.05	3,952,744	2.90	3,952,744	2.90
311.00 ACCESSORY ELECTRICAL EQUIPMENT	12-2007	9,916,000.00	(7)	75-52.5	(7)	1,162,516	3.12	12-2025	80-82.5	(4)	3,172,305	8.73	12-2023	80-82.5	(4)	4,582,861	14.54	4,582,861	14.54	1,579,522	1.19	1,579,522	1.19
311.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2007	292,527,486.17	(6)	40-01	(6)	7,222,844	2.88	12-2025	44-0	(4)	29,291,130	29.13	12-2023	44-0	(4)	45,383,004	17.97	45,383,004	17.97	16,538,739	12.26	16,538,739	12.26
TOTAL JIM BRIDGER UNIT 2	12-2007	4,086,067.21		120-81.5		772,941	1.87	12-2025	110-50.5		1,384,156	9.64	12-2023	110-50.5		2,702,000	19.21	2,702,000	19.21	1,318,485	9.61	1,318,485	9.61
311.00 STRUCTURES AND IMPROVEMENTS	12-2007	261,320,783.41	(8)	57-50	(8)	7,450,601	3.36	12-2025	50-50	(4)	4,692,216	11.54	12-2023	50-50	(4)	9,047,737	20.88	9,047,737	20.88	4,058,581	3.02	4,058,581	3.02
311.00 TURBOGENERATOR UNITS	12-2007	57,523,933.33	(8)	57-50	(8)	1,650,701	3.12	12-2025	50-50	(4)	4,676,278	11.54	12-2023	50-50	(4)	7,309,906	13.82	7,309,906	13.82	2,471,637	1.80	2,471,637	1.80
311.00 ACCESSORY ELECTRICAL EQUIPMENT	12-2007	38,654,008.88	(6)	40-01	(6)	5,507	2.81	12-2025	44-0	(4)	44,011,158	9.14	12-2023	44-0	(4)	5,309,501	19.82	5,309,501	19.82	872,586	0.66	872,586	0.66
TOTAL JIM BRIDGER UNIT 3	12-2007	38,954,441.44		120-81.5		874,293	1.87	12-2025	110-50.5		2,463,177	8.88	12-2023	110-50.5		6,721,318	16.82	6,721,318	16.82	3,283,141	2.47	3,283,141	2.47
311.00 STRUCTURES AND IMPROVEMENTS	12-2007	48,984,085.54	(8)	57-50	(8)	1,541,234	3.36	12-2025	50-50	(4)	5,007,300	10.84	12-2023	50-50	(4)	9,144,450	19.83	9,144,450	19.83	4,057,980	3.02	4,057,980	3.02
311.00 TURBOGENERATOR UNITS	12-2007	1,110,227.24	(8)	57-50	(8)	1,650,701	3.12	12-2025	50-50	(4)	4,676,278	11.54	12-2023	50-50	(4)	7,309,906	13.82	7,309,906	13.82	2,471,637	1.80	2,471,637	1.80
311.00 ACCESSORY ELECTRICAL EQUIPMENT	12-2007	11,072,272.41	(6)	40-01	(6)	36,147	2.76	12-2025	44-0	(4)	100,261	0.12	12-2023	44-0	(4)	2,082,740	17.42	2,082,740	17.42	683,502	0.52	683,502	0.52
TOTAL JIM BRIDGER UNIT 4	12-2007	413,327,486.17		40-01		11,472,967	2.76	12-2025	44-0		52,294,188	30.82	12-2023	44-0		90,306,027	21.86	90,306,027	21.86	37,743,879	28.51	37,743,879	28.51
<b>JIM BRIDGER COMMON</b>																							
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311.00 STRUCTURES AND IMPROVEMENTS	12-2007	251,111.00	(8)	SOA/NE	(8)	1,323	1.39	12-2025	SOA/NE	(4)	8,901,995	7.51	12-2023	SOA/NE	(4)	14,043,648	19.30	14,043,648	19.30	6,649,780	4.99	6,649,780	4.99
311.00 TURBOGENERATOR UNITS	12-2007	742,019,717.00	(7)	86-50	(7)	3,000,628	2.88	12-2025	66-0.0	(4)	12,423,042	12.46	12-2023	66-0.0	(4)	20,443,628	20.51	20,443,628	20.51	8,022,498	5.95	8,022,498	5.95
311.00 ACCESSORY ELECTRICAL EQUIPMENT	12-2007	99,033,860.51	(7)	75-52.5	(7)	373,212	1.93	12-2025	80-82.5	(4)	2,271,740	12.89	12-2023	80-82.5	(4)	3,005,981	20.34	3,005,981	20.34	1,382,123	1.02	1,382,123	1.02
311.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2007	1,724,152.14	(7)	75-52.5	(7)	86,807	3.12	12-2025	45-0	(4)	468,192	14.68	12-2023	45-0	(4)	1,795,371	25.10	1,795,371	25.10	338,196	0.25	338,196	0.25
TOTAL JIM BRIDGER COMMON	12-2007	253,129,929.21		40-01		5,112,926	2.54	12-2025	45-0		24,669,265.41	14.68	12-2023	45-0		41,707,226	20.21	41,707,226	20.21	16,206,604	12.00	16,206,604	12.00
TOTAL JIM BRIDGER GENERATING STATION		4,522,846,379.31				40,380,624					177,322,187.94	13.37				294,001,005	20.25	294,001,005	20.25	116,678,817	8.57	116,678,817	8.57