

Attachment 1

PacifiCorp Depreciation Case - Depreciation Study Changes

Accounts at Issue	Company Proposed Position			Settlement Agreement - 6/1/2020		
	Iowa Curve	NS %	Accrual 2020 \$	Iowa Curve	NS %	Adjustment 2020 \$
Hydro						
331 - Hydro Structures		-30%	6,489,773		-25%	(32,856)
Simple Cycle Gas - Gadsby						
343 - Prime Movers	S0-40	-4%	3,243,341	R1-50	-4%	(71,266)
Transmission						
350.2 - Land Rights	R4-80	0%	2,740,305	R4-90	0%	(353,205)
352 - Structures	R3-70	-10%	4,471,687	R2.5-75	-5%	(561,737)
353 - Station Equip.	S0-58	-10%	45,189,695	S0-60	-10%	(2,292,583)
354 - Towers and Fixtures	R4-70	-10%	25,209,356	R4-72	-8%	(1,675,504)
355 - Poles and Fixtures	R2-60	-50%	30,098,544	R2.5-62	-40%	(3,794,054)
356 - OH Conductors	R3-65	-35%	31,735,033	R2.5-68	-30%	(3,359,921)
357 - UG Conduit	S2.5-60	0%	56,323	S2.5-60	0%	(2,093)
358 - UG Conductor	S2.5-60	-5%	133,629	S2.5-60	-5%	(5,937)
359 - Roads and Trails	R5-70	0%	161,705	R5-75	0%	(17,783)
			139,796,277			(12,062,817)
Distribution - Washington						
360.2 - Land Rights	R3-55	0%	8,089	R3-55	0%	(293)
361 - Structures	R2-60	-5%	96,211	R2-67	-5%	(10,968)
362 - Station Equip.	R1-54	-25%	1,839,484	R1-54	-25%	(24,450)
364 - Poles and Fixtures	R1.5-55	-100%	3,876,204	R1.5-56	-100%	(132,902)
365 - Overhead Conductor	R1.5-60	-65%	2,000,197	R1-65	-65%	(166,906)
366 - Underground Conduit	R3-55	-40%	450,290	R3-55	-40%	(10,336)
367 - Underground Conductor	R3-55	-35%	711,651	R3-60	-35%	(68,679)
368 - Line Transformers	R2-45	-25%	2,951,546	R2-46	-25%	(248,833)
369.1 - Overhead Services	R1-60	-40%	539,978	R1-62	-40%	(24,237)
369.2 - Underground Services	R4-55	-50%	1,122,765	R4-55	-45%	(62,827)
370 - Meters	S3-20	-3%	655,580	S3-20	-3%	(20,385)
371 - Install. On Cust Premises	L0-30	-40%	17,760	L0-30	-40%	(1,059)
373 - Street Lighting	R0.5-45	-40%	141,855	R0.5-45	-40%	(2,879)
			14,411,610			(774,754)
General Plant - Washington						
390 - Structures & Improv.	S3-40	-10%	272,053	S3-40	-10%	(3,362)
392.01 - Light Trucks and Vans	S2-14	10%	47,369	S2-14	10%	(2,119)
392.05 - Medium Trucks	S1-19	10%	161,319	S1-19	10%	(2,048)
392.09 - Trailers	S0.5-33	10%	16,149	S0.5-33	10%	(128)
396.03 - Light Power Operated Equip	S2.5-10	10%	230,136	S2.5-10	10%	(3,084)
396.07 - Heavy Power Operated Equip	L1.5-15	15%	248,041	L1.5-16	15%	(9,607)
			975,067			(20,348)
General Plant - Wyoming						
390 - Structures & Improv.	R2-50	-20%	482,109	R2-55	-20%	(89,744)
Distribution - Utah						
360.2 - Land Rights	R4-65	0%	185,781	R4-65	0%	(1,250)
361 - Structures	R2-60	-10%	1,055,346	R2-60	-10%	(5,933)
362 - Station Equip.	S0-50	-15%	11,492,106	S0-50	-15%	(78,214)
364 - Poles and Fixtures	R0.5-50	-85%	16,071,953	R0.5-50	-80%	(556,857)
365 - Overhead Conductor	R0.5-54	-40%	6,559,293	R0.5-54	-40%	(41,504)
366 - Underground Conduit	R2.5-60	-45%	5,606,614	R2.5-60	-40%	(250,086)
367 - Underground Conductor	R2.5-60	-20%	11,972,149	R2.5-60	-15%	(644,339)
368 - Line Transformers	R1-47	-10%	14,413,463	R1-47	-10%	(96,589)
369 - Services	R3-55	-30%	8,891,993	R3-55	-25%	(431,601)
370 - Meters	S3-20	-3%	5,459,240	S3-20	-3%	(137,811)
371 - Install. On Cust Premises	L0-25	-60%	235,297	L0-25	-60%	(5,413)
373 - Street Lighting	R0.5-25	-30%	1,154,915	R0.5-25	-30%	(28,737)
			83,098,150			(2,278,334)
Distribution - Idaho						
360.2 - Land Rights	R4-60	0%	22,203	R4-60	0%	135
361 - Structures	R3-65	-5%	35,900	R3-65	-5%	209
362 - Station Equip.	R1.5-55	-15%	778,788	R1-57	-15%	(17,669)
364 - Poles and Fixtures	R0.5-50	-90%	3,769,586	R1-53	-90%	(212,593)
365 - Overhead Conductor	R0.5-54	-35%	977,403	R0.5-54	-30%	(34,640)
366 - Underground Conduit	R2-60	-40%	252,136	R2-60	-40%	1,139
367 - Underground Conductor	R2.5-60	-15%	521,366	R2.5-60	-15%	3,584
368 - Line Transformers	R1-47	-10%	1,985,671	R1-47	-10%	12,203
369 - Services	R3-55	-30%	1,107,147	R3-55	-30%	5,411
370 - Meters	S3-20	-3%	676,547	S3-20	-3%	17,276
371 - Install. On Cust Premises	L0-25	-45%	6,931	L0-25	-35%	(526)
373 - Street Lighting	R0.5-25	-20%	30,078	R0.5-25	-20%	470
			10,163,756			(225,001)
Distribution - Wyoming						
360.2 - Land Rights	S4-50	0%	119,723	S4-50	0%	(4,737)
361 - Structures	R2.5-65	-10%	314,852	R2.5-65	-10%	(3,277)
362 - Station Equip.	R1-55	-10%	2,789,748	R1-57	-10%	(138,707)
364 - Poles and Fixtures	R1-55	-100%	5,975,738	R1-57	-100%	(281,096)
365 - Overhead Conductor	R0.5-60	-50%	2,793,407	R0.5-60	-50%	(39,205)
366 - Underground Conduit	R2.5-45	-35%	895,845	R2.5-45	-35%	(17,925)
367 - Underground Conductor	R3-45	-30%	1,729,215	R3-45	-30%	(63,914)
368 - Line Transformers	R1.5-40	-30%	4,102,988	R1-42	-30%	(242,409)
369.1 - Overhead Services	R1.5-60	-35%	471,747	R1.5-60	-35%	(7,534)
369.2 - Underground Services	R4-50	-55%	1,512,781	R4-50	-55%	(29,634)
370 - Meters	S3-20	-3%	840,949	S3-20	-3%	(28,599)
371 - Install. On Cust Premises	O1-30	-60%	34,341	O1-30	-60%	(3,285)
373 - Street Lighting	R0.5-50	-45%	299,669	R0.5-50	-45%	(5,584)
			21,881,003			(865,906)
Total Adjustments						(16,421,026)
Total Annual Depreciation - Proposed Study						1,484,856,738
Total Annual Depreciation - Settlement						1,468,435,712