WUTC DOCKET: UE-180778 EXHIBIT: Settlement 2 ADMIT ☑ W/D ☐ REJECT ☐

## **Attachment 2**

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

Depreciation Rate Comparison - Plant Balances as or December	Depreciation Rate			Total Company Depreciation ALLOCATED				Allocation Factor Table	
Description	AF	Plant-in-Service	PROPOSED	REVISED PROPOSED	PROPOSED	REVISED PROPOSED	DIFFERENCE	WA	WA
Production Plant Steam Production	CAGE	5.528.590.286	10.05%	10.05%	555,617,103	555,617,103		-	CAEW 22.8517% CAEE 0.0000%
Steam Production	CAGW	237,901,547	17.77%	17.77%	42,276,365	42,276,365	-	-	CAGW 22.4984%
Steam Production - Jim Bridger Steam Production - Water Rights - East	JBG	1,452,064,880 35,466,793	20.25%	20.25%	294,001,005	294,001,005	-	-	CAGE 0.0000% JBG 22.4984%
Steam Production - Water Rights - JBG		171,270							JBE 22.8517%
Hydro Production	CAGE	201,911,374	4.58%	4.58%	9,250,922	9,246,145	(4,777)		CN 7.0708% SE 7.6873%
Hydro Production	CAGW	793,186,057	2.67%	2.67%	21,216,760	21,188,681	(28,079)	(6,317)	SG 8.1311%
Other Production Other Production	CAGE	3,925,388,168 1,150,248,669	3.90% 4.41%	3.90% 4.41%	153,011,222 50,775,763	152,939,956 50,775,763	(71,266)	-	SO 6.8353% UT 0.0000%
Other Production - Water Rights - East		30,952,589							WA 100.0000%
Other Production - Water Rights - West Total Production Plant		1,756,736 13,357,638,368							WY 0.0000% CA 0.0000%
Total Production Plant - Depreciable		13,289,290,981	8.47%	8.47%	1,126,149,140	1,126,045,018	(104,122)	(6,317)	ID 0.0000% OR 0.0000%
Transmission	CAGW	1,660,094,020	1.96%	1.79%	32,607,878	29,707,456	(2,900,422)	(652,548)	OK 0.0000 %
Transmission Transmission	CAGE JBG	5,612,829,633 98,348,513	1.88% 1.79%	1.72% 1.67%	105,338,396 1,762,631	96,306,823 1,640,269	(9,031,573) (122,362)	- (27,529)	
Transmission	SG	4,282,589	2.04%	1.84%	87,371	78,911	(8,460)	(688)	
Total Transmission Plant		7,375,554,755	1.90%	1.73%	139,796,277	127,733,460	(12,062,817)	(680,765)	
Distribution Plant									
Distribution Distribution	CA OR	280,326,706 2,243,678,194	2.70% 2.57%	2.70% 2.57%	7,570,061 57,702,243	7,570,061 57,702,243		-	
Distribution	WA	526,113,490	2.74%	2.59%	14,411,610	13,636,856	(774,754)	(774,754)	Source: Factors from
Distribution Distribution	WY	783,969,878 3,160,310,244	2.79% 2.63%	2.68% 2.56%	21,881,003 83,098,150	21,015,097 80,819,816	(865,906) (2,278,334)	-	December 2017 Semi-Annual Report -2017 Protocol / Year-
Distribution	ID	386,446,632	2.63%	2.57%	10,163,756	9,938,755	(225,001)	-	End
Total Distribution		7,380,845,143	2.64%	2.58%	194,826,823	190,682,828	(4,143,995)	(774,754)	
General Plant - Vehicles *	CACIA	204.005	0.000	0.020	20.004	26.224		_	
General Plant - Vehicles 392.1 CA General Plant - Vehicles 392.1 CA	CAGW	304,035 852,236	8.63% 8.63%	8.63% 8.63%	26,231 73,529	26,231 73,529	-	-	
General Plant - Vehicles 392.1 ID General Plant - Vehicles 392.1 ID	CAGE	768,932 2,295,198	8.73% 8.73%	8.73% 8.73%	67,118 200,342	67,118 200,342	-	-	
General Plant - Vehicles 392.1 ID  General Plant - Vehicles 392.1 OR	CAGW	2,295,198 857,171	6.43%	6.43%	200,342 55,153	200,342 55,153		-	
General Plant - Vehicles 392.1 OR General Plant - Vehicles 392.1 OR	OR SO	7,689,181 255,789	6.43% 6.43%	6.43% 6.43%	494,746 16,458	494,746 16,458	-	-	
General Plant - Vehicles 392.1 OT	CAGE	334,605	3.82%	3.82%	12,765	12,765	-	-	
General Plant - Vehicles 392.1 OT General Plant - Vehicles 392.1 UT	CAGW	75,191 3,051,700	3.82% 8.92%	3.82% 8.92%	2,869 272,352	2,869 272,352		-	
General Plant - Vehicles 392.1 UT	UT	10,010,742	8.92%	8.92%	893,417	893,417	-	-	
General Plant - Vehicles 392.1 UT General Plant - Vehicles 392.1 UT	CAEE	251,862 2,635,088	8.92% 8.92%	8.92% 8.92%	22,478 235,171	22,478 235,171	-	-	
General Plant - Vehicles 392.1 WA	WA	1,022,424	2.90%	2.78%	29,701	28,372	(1,329)	(1,329)	
General Plant - Vehicles 392.1 WA General Plant - Vehicles 392.1 WY	CAGW	608,194 1,446,493	2.90% 8.78%	2.78% 8.60%	17,668 127,065	16,878 124,336	(790) (2,729)	(178)	
General Plant - Vehicles 392.1 WY	WY	2,585,714	8.78%	8.60%	227,138	222,260	(4,878)	-	
General Plant - Vehicles 392.1 WY General Plant - Vehicles 392.3 UT	JBG SO	632,947 1,860,982	8.78% 6.23%	8.60% 6.23%	55,600 115,964	54,406 115,964	(1,194)	(269)	
General Plant - Vehicles 392.5 CA	CAGW	204,130	5.31%	5.31%	10,846	10,846	-	-	
General Plant - Vehicles 392.5 CA General Plant - Vehicles 392.5 ID	CA	793,720 779,534	5.31% 5.19%	5.31% 5.19%	42,175 40,421	42,175 40,421		-	
General Plant - Vehicles 392.5 ID	ID	4,350,829	5.19%	5.19%	225,603	225,603	-	-	
General Plant - Vehicles 392.5 OR General Plant - Vehicles 392.5 OR	CAGW	1,109,492 11,812,885	5.51% 5.51%	5.51% 5.51%	61,179 651,385	61,179 651,385	-	-	
General Plant - Vehicles 392.5 UT	CAGE	3,608,320	6.38%	6.38%	230,150	230,150	-	-	
General Plant - Vehicles 392.5 UT General Plant - Vehicles 392.5 UT	UT SO	18,540,989 1,475,100	6.38% 6.38%	6.38% 6.38%	1,182,603 94,087	1,182,603 94,087		-	
General Plant - Vehicles 392.5 UT	CAEE	219,289	6.38%	6.38%	13,987	13,987			
General Plant - Vehicles 392.5 WA General Plant - Vehicles 392.5 WA	WA CAGW	3,133,469 1,563,941	3.43% 3.43%	3.39% 3.39%	107,610 53,709	106,244 53,027	(1,366) (682)	(1,366) (153)	
General Plant - Vehicles 392.5 WY	CAGE	1,475,558	6.86%	6.79%	101,250	100,145	(1,105)	`- ´	
General Plant - Vehicles 392.5 WY General Plant - Vehicles 392.5 WY	WY JBG	5,012,276 1,644,509	6.86% 6.86%	6.79% 6.79%	343,934 112,844	340,179 111,612	(3,755) (1,232)	(277)	
General Plant - Vehicles 392.5 OT	CAGE	235,504	3.50%	3.50%	8,232	8,232	- 1	-	
General Plant - Vehicles 392.5 OT General Plant - Vehicles 392.9 CA	CAGW	896 13,637	3.50% 2.68%	3.50% 2.68%	31 365	31 365	-	-	
General Plant - Vehicles 392.9 CA	CACE	454,745	2.68%	2.68%	12,180	12,180	-	-	
General Plant - Vehicles 392.9 ID General Plant - Vehicles 392.9 ID	CAGE	63,528 1,481,990	2.44% 2.44%	2.44% 2.44%	1,552 36,195	1,552 36,195		-	
General Plant - Vehicles 392.9 OR	CAGW	153,214	2.72%	2.72%	4,160	4,160	-	-	
General Plant - Vehicles 392.9 OR General Plant - Vehicles 392.9 OR	OR SO	3,355,388 3,491	2.72% 2.72%	2.72% 2.72%	91,107 95	91,107 95		-	
General Plant - Vehicles 392.9 UT General Plant - Vehicles 392.9 UT	CAGE	1,306,628	3.47%	3.47%	45,290	45,290	-	-	
General Plant - Vehicles 392.9 UT General Plant - Vehicles 392.9 UT	so	5,800,349 1,517,293	3.47% 3.47%	3.47% 3.47%	201,051 52,592	201,051 52,592	-	-	
General Plant - Vehicles 392.9 UT General Plant - Vehicles 392.9 WA	CAEE WA	43,182 620,650	3.47% 2.29%	3.47% 2.28%	1,497 14,239	1,497 14,126	- (113)	- (113)	
General Plant - Vehicles 392.9 WA	CAGW	83,243	2.29%	2.28%	1,910	1,895	(113)	(3)	
General Plant - Vehicles 392.9 WY General Plant - Vehicles 392.9 WY	CAGE	491,055 3,220,759	3.07% 3.07%	3.03% 3.03%	15,075 98,878	14,896 97,703	(179) (1,175)	-	
General Plant - Vehicles 392.9 WY	JBG	101,918	3.07%	3.03%	3,129	3,092	(37)	(8)	
General Plant - Vehicles 392.9 OT General Plant - Vehicles 396.3 CA	CAGE	6,433 1,447,080	1.65% 12.21%	1.65% 12.21%	106 176,663	106 176,663		-	
General Plant - Vehicles 396.3 ID	CAGE	94,951	11.95%	11.95%	11,349	11,349	-	-	
General Plant - Vehicles 396.3 ID General Plant - Vehicles 396.3 OR	ID CAGW	2,987,665 82,388	11.95% 9.31%	11.95% 9.31%	357,091 7,668	357,091 7,668	-	-	
General Plant - Vehicles 396.3 OR	OR	12,083,235	9.31%	9.31%	1,124,542	1,124,542	-	-	
General Plant - Vehicles 396.3 UT General Plant - Vehicles 396.3 UT	CAGE	110,980 14,569,513	10.55% 10.55%	10.55% 10.55%	11,712 1,537,513	11,712 1,537,513	-	-	
General Plant - Vehicles 396.3 UT	so	1,450,283	10.55%	10.55%	153,048	153,048	-	-	
General Plant - Vehicles 396.3 WA General Plant - Vehicles 396.3 WA	WA CAGW	2,348,544 76,764	9.49% 9.49%	9.36% 9.36%	222,852 7,284	219,865 7,187	(2,986)	(2,986) (22)	
General Plant - Vehicles 396.3 WY	WY	4,408,344	14.89%	14.66%	656,536	646,227	(10,309)	-	
General Plant - Vehicles 396.7 CA General Plant - Vehicles 396.7 ID	CA CAGE	2,265,611 1,069,121	5.59% 5.39%	5.59% 5.39%	126,665 57,603	126,665 57,603	-	-	
General Plant - Vehicles 396.7 ID	ID	6,717,318	5.39%	5.39%	361,923	361,923	-	-	
General Plant - Vehicles 396.7 OR General Plant - Vehicles 396.7 OR	CAGW	1,524,457 22,854,375	5.20% 5.20%	5.20% 5.20%	79,308 1,188,977	79,308 1,188,977		-	
General Plant - Vehicles 396.7 UT	CAGE	13,090,861	6.09%	6.09%	797,043	797,043	-	-	
General Plant - Vehicles 396.7 UT General Plant - Vehicles 396.7 UT	UT SO	35,912,226 3,825,432	6.09% 6.09%	6.09% 6.09%	2,186,534 232,913	2,186,534 232,913	-	-	
General Plant - Vehicles 396.7 UT	CAEE	382,959	6.09%	6.09%	23,317	23,317	-	-	
General Plant - Vehicles 396.7 WA General Plant - Vehicles 396.7 WA	WA CAGW	5,846,223 465,312	3.93% 3.93%	3.78% 3.78%	229,754 18,287	220,856 17,578	(8,899) (708)	(8,899) (159)	
General Plant - Vehicles 396.7 WY	CAGE	14,495,528	5.80%	5.77%	840,550	835,950	(4,599)	(139)	

General Plant - Vehicles	396.7 WY	WY	14,896,522	5.80%	5.77%	863.802	859,075	(4,726)	_ 1
General Plant - Vehicles	396.7 WY	JBG	9,897,326	5.80%	5.77%	573,914	570,774	(3,140)	(707)
General Plant - Vehicles	396.7 OT	CAGE	1,813,486	2.66%	2.66%	48,265	48,265	(=, ,	()
General Plant - Vehicles	396.7 OT	CAGW	130,477	2.66%	2.66%	3,473	3,473	_	
Contract tank vollages	000.7 0 1	0,1011	100,111	2.0070	2.00%	0,110	0,110		
Total General Plant - Vehicles	*		287,063,409	6.52%	6.50%	18,703,815	18,647,770	(56,045)	(16,469)
General Plant - All Other									
General Plant - All Other	389.2 ID	ID	4,646	1.70%	1.70%	79	79	-	
General Plant - All Other	389.2 UT	CAGE	1,183	2.05%	2.05%	24	24	-	-
General Plant - All Other	389.2 UT	UT	80,996	2.05%	2.05%	1,660	1,660	-	
General Plant - All Other	389.2 WY	WY	74,246	1.88%	1.87%	1,396	1,390	(6)	
General Plant - All Other	390 CA	CA	3,012,931	1.99%	1.99%	59,997	59,997	-	
General Plant - All Other	390 CA	so	456,255	1.99%	1.99%	9,086	9,086	-	
General Plant - All Other	390 ID	CAGE	1,446,832	1.84%	1.84%	26,619	26,619	-	-
General Plant - All Other	390 ID	ID	12,477,686	1.84%	1.84%	229,569	229,569	-	-
General Plant - All Other	390 ID	so	779,213	1.84%	1.84%	14,336	14,336	-	
General Plant - All Other	390 OR	CAGW	2,963,511	2.08%	2.08%	61,781	61,781	-	
General Plant - All Other	390 OR	OR	33,518,026	2.08%	2.08%	698,755	698,755	-	
General Plant - All Other	390 OR	so	49,771,365	2.08%	2.08%	1,037,590	1,037,590	-	-
General Plant - All Other	390 UT	CAGE	2,387,110	2.55%	2.55%	60,834	60,834	-	-
General Plant - All Other	390 UT	UT	45,382,211	2.55%	2.55%	1,156,532	1,156,532	-	-
General Plant - All Other	390 UT	CN	8,374,998	2.55%	2.55%	213,431	213,431	-	-
General Plant - All Other	390 UT	CAEE	1,041,182	2.55%	2.55%	26,534	26,534	-	-
General Plant - All Other	390 UT	so	40,099,508	2.55%	2.55%	1,021,907	1,021,907	-	-
General Plant - All Other	390 WA	so	1,488,037	2.08%	2.06%	31,024	30,641	(383)	(26)
General Plant - All Other	390 WA	WA	11,467,860	2.08%	2.06%	239,095	236,140	(2,955)	(2,955)
General Plant - All Other	390 WA	CAGW	92,763	2.08%	2.06%	1,934	1,910	(24)	(5)
General Plant - All Other	390 WY	CAGE	829,188	2.55%	2.28%	21,167	18,942	(2,225)	-
General Plant - All Other	390 WY	WY	17,893,960	2.55%	2.28%	456,776	408,760	(48,016)	-
General Plant - All Other	390 WY	so	132,386	2.55%	2.28%	3,379	3,024	(355)	(24)
General Plant - All Other	390 WY	JBG	30,845	2.55%	2.28%	787	705	(83)	(19)
General Plant - All Other	390 OT	CAGE	32,334	1.76%	1.76%	568	568		
General Plant - All Other	390 OT	CAGW	331,342	1.76%	1.76%	5,824	5,824	-	-
Total General Plant - All Othe	r		234,170,613	2.30%	2.27%	5,380,683	5,326,636	(54,047)	(3,029)
Total General Plant			521,234,022	4.62%	4.60%	24,084,498	23,974,406	(110,092)	(19,499)
Total Company - Depreciable	Plant		28,566,924,900	5.20%	5.14%	1,484,856,738	1,468,435,712	(16,421,026)	(1,481,335)

<sup>\*</sup> For regulatory purposes, vehicle depreciation is re-classified as O&M.