

Attachment 3

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	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRAUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRAUAL RATE
STEAM PRODUCTION PLANT										
COLSTRIP GENERATING STATION										
311.00	12-2023	110-S0.5	(6)	10,698,497	16.76	12-2023	110-S0.5	(6)	10,698,497	16.76
312.00	12-2023	65-L0.5	(6)	22,323,005	17.93	12-2023	65-L0.5	(6)	22,323,005	17.93
314.00	12-2023	50-S0	(6)	7,645,330	19.23	12-2023	50-S0	(6)	7,645,330	19.23
315.00	12-2023	80-R2.5	(6)	1,529,115	16.22	12-2023	80-R2.5	(6)	1,529,115	16.22
316.00	12-2023	45-L0	(5)	90,418	20.88	12-2023	45-L0	(5)	90,418	20.88
TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77	42,276,365				17.77
JIM BRIDGER GENERATING STATION										
JIM BRIDGER UNIT 1										
311.00	12-2023	110-S0.5	(4)	1,946,966	12.75	12-2023	110-S0.5	(4)	1,946,966	12.75
312.00	12-2023	65-L0.5	(4)	30,204,512	17.31	12-2023	65-L0.5	(4)	30,204,512	17.31
314.00	12-2023	50-S0	(4)	7,748,510	16.80	12-2023	50-S0	(4)	7,748,510	16.80
315.00	12-2023	80-R2.5	(4)	1,472,558	13.42	12-2023	80-R2.5	(4)	1,472,558	13.42
316.00	12-2023	45-L0	(4)	38,481	12.94	12-2023	45-L0	(4)	38,481	12.94
TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75	41,411,027				16.75
JIM BRIDGER UNIT 2										
311.00	12-2023	110-S0.5	(4)	1,806,819	14.21	12-2023	110-S0.5	(4)	1,806,819	14.21
312.00	12-2023	65-L0.5	(4)	31,014,533	18.06	12-2023	65-L0.5	(4)	31,014,533	18.06
314.00	12-2023	50-S0	(4)	11,212,645	19.05	12-2023	50-S0	(4)	11,212,645	19.05
315.00	12-2023	80-R2.5	(4)	1,326,242	14.64	12-2023	80-R2.5	(4)	1,326,242	14.64
316.00	12-2023	45-L0	(4)	27,801	14.75	12-2023	45-L0	(4)	27,801	14.75
TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97	45,388,040				17.97
JIM BRIDGER UNIT 3										
311.00	12-2023	110-S0.5	(4)	2,702,639	19.21	12-2023	110-S0.5	(4)	2,702,639	19.21
312.00	12-2023	65-L0.5	(4)	62,191,700	23.09	12-2023	65-L0.5	(4)	62,191,700	23.09
314.00	12-2023	50-S0	(4)	9,047,797	20.89	12-2023	50-S0	(4)	9,047,797	20.89
315.00	12-2023	80-R2.5	(4)	1,748,950	20.05	12-2023	80-R2.5	(4)	1,748,950	20.05
316.00	12-2023	45-L0	(4)	34,066	18.62	12-2023	45-L0	(4)	34,066	18.62
TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56	75,725,152				22.56
JIM BRIDGER UNIT 4										
311.00	12-2023	110-S0.5	(4)	6,721,318	16.82	12-2023	110-S0.5	(4)	6,721,318	16.82
312.00	12-2023	65-L0.5	(4)	71,350,003	23.12	12-2023	65-L0.5	(4)	71,350,003	23.12
314.00	12-2023	50-S0	(4)	9,144,450	19.63	12-2023	50-S0	(4)	9,144,450	19.63
315.00	12-2023	80-R2.5	(4)	2,946,470	17.29	12-2023	80-R2.5	(4)	2,946,470	17.29
316.00	12-2023	45-L0	(4)	206,786	17.42	12-2023	45-L0	(4)	206,786	17.42
TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86	90,369,027				21.86
JIM BRIDGER COMMON										
310.20	12-2023	SQUARE	0	41,888	14.90	12-2023	SQUARE	0	41,888	14.90
311.00	12-2023	110-S0.5	(4)	14,043,949	19.39	12-2023	110-S0.5	(4)	14,043,949	19.39
312.00	12-2023	65-L0.5	(4)	20,445,628	20.51	12-2023	65-L0.5	(4)	20,445,628	20.51
314.00	12-2023	50-S0	(4)	2,175,049	21.62	12-2023	50-S0	(4)	2,175,049	21.62
315.00	12-2023	80-R2.5	(4)	3,605,867	20.34	12-2023	80-R2.5	(4)	3,605,867	20.34
316.00	12-2023	45-L0	(4)	795,378	25.10	12-2023	45-L0	(4)	795,378	25.10
TOTAL JIM BRIDGER COMMON				41,107,759	20.21	41,107,759				20.21
TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25	294,001,005				20.25
TOTAL STEAM PLANT				336,277,370	19.90	336,277,370				19.90
HYDRAULIC PRODUCTION PLANT										
ASHTON/ST. ANTHONY										
330.20	12-2027	SQUARE	0	37,668	11.48	12-2027	SQUARE	0	37,668	11.48
331.00	12-2027	125-R1	(1)	191,475	9.03	12-2027	125-R1	0	188,289	8.88
332.00	12-2027	125-R1.5	0	2,443,602	8.72	12-2027	125-R1.5	0	2,443,602	8.72
333.00	12-2027	95-S0	(1)	150,175	7.56	12-2027	95-S0	(1)	150,175	7.56
334.00	12-2027	70-L0	(1)	111,111	8.40	12-2027	70-L0	(1)	111,111	8.40
335.00	12-2027	75-R0.5	(1)	588	7.36	12-2027	75-R0.5	(1)	588	7.36
336.00	12-2027	100-S0.5	(1)	596	10.87	12-2027	100-S0.5	(1)	596	10.87
TOTAL ASHTON/ST. ANTHONY				2,935,215	8.68	2,932,029				8.67
BEAR RIVER										
330.20	12-2033	SQUARE	0	90	1.53	12-2033	SQUARE	0	90	1.53
331.00	12-2033	125-R1	(1)	295,078	4.37	12-2033	125-R1	(1)	296,584	4.39
332.00	12-2033	125-R1.5	(1)	2,051,334	4.77	12-2033	125-R1.5	(1)	2,050,211	4.77
333.00	12-2033	95-S0	(2)	847,567	4.92	12-2033	95-S0	(2)	847,127	4.92
334.00	12-2033	70-L0	(2)	273,107	4.71	12-2033	70-L0	(2)	272,926	4.71
335.00	12-2033	75-R0.5	(1)	2,356	2.94	12-2033	75-R0.5	(1)	2,352	2.94
336.00	12-2033	100-S0.5	(2)	65,091	5.09	12-2033	100-S0.5	(2)	65,059	5.09
TOTAL BEAR RIVER				3,534,623	4.77	3,534,349				4.77
BEND										
331.00	12-2030	125-R1	(1)	849	0.90	12-2030	125-R1	(1)	843	0.89
332.00	12-2030	125-R1.5	(1)	0	0.00	12-2030	125-R1.5	(1)	0	0.00
333.00	12-2030	95-S0	(1)	60,092	7.14	12-2030	95-S0	(1)	60,092	7.14
334.00	12-2030	70-L0	(2)	0	-	12-2030	70-L0	(2)	0	-
335.00	12-2030	75-R0.5	(1)	0	-	12-2030	75-R0.5	(1)	0	-
336.00	12-2030	100-S0.5	(5)	0	-	12-2030	100-S0.5	(5)	0	-
TOTAL BEND				60,941	2.06	60,935				2.06
BIG FORK										
331.00	12-2053	125-R1	(3)	13,263	1.76	12-2053	125-R1	(3)	13,250	1.75
332.00	12-2053	125-R1.5	(3)	101,626	1.75	12-2053	125-R1.5	(3)	101,626	1.75
333.00	12-2053	95-S0	(7)	25,640	1.64	12-2053	95-S0	(7)	25,640	1.64
334.00	12-2053	70-L0	(5)	7,886	2.01	12-2053	70-L0	(5)	7,886	2.01
336.00	12-2053	100-S0.5	(5)	4,432	1.90	12-2053	100-S0.5	(5)	4,432	1.90
TOTAL BIG FORK				152,847	1.74	152,834				1.74

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	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURAL RATE
STEAM PRODUCTION PLANT										
COLSTRIP GENERATING STATION										
311.00	12-2023	110-S0.5	(6)	10,698,497	16.76	12-2023	110-S0.5	(6)	10,698,497	16.76
312.00	12-2023	65-L0.5	(6)	22,323,005	17.93	12-2023	65-L0.5	(6)	22,323,005	17.93
314.00	12-2023	50-S0	(6)	7,645,330	19.23	12-2023	50-S0	(6)	7,645,330	19.23
315.00	12-2023	80-R2.5	(6)	1,529,115	16.22	12-2023	80-R2.5	(6)	1,529,115	16.22
316.00	12-2023	45-L0	(5)	90,418	20.88	12-2023	45-L0	(5)	90,418	20.88
TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77	42,276,365				17.77
JIM BRIDGER GENERATING STATION										
JIM BRIDGER UNIT 1										
311.00	12-2023	110-S0.5	(4)	1,946,966	12.75	12-2023	110-S0.5	(4)	1,946,966	12.75
312.00	12-2023	65-L0.5	(4)	30,204,512	17.31	12-2023	65-L0.5	(4)	30,204,512	17.31
314.00	12-2023	50-S0	(4)	7,748,510	16.80	12-2023	50-S0	(4)	7,748,510	16.80
315.00	12-2023	80-R2.5	(4)	1,472,558	13.42	12-2023	80-R2.5	(4)	1,472,558	13.42
316.00	12-2023	45-L0	(4)	38,481	12.94	12-2023	45-L0	(4)	38,481	12.94
TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75	41,411,027				16.75
JIM BRIDGER UNIT 2										
311.00	12-2023	110-S0.5	(4)	1,806,819	14.21	12-2023	110-S0.5	(4)	1,806,819	14.21
312.00	12-2023	65-L0.5	(4)	31,014,533	18.06	12-2023	65-L0.5	(4)	31,014,533	18.06
314.00	12-2023	50-S0	(4)	11,212,645	19.05	12-2023	50-S0	(4)	11,212,645	19.05
315.00	12-2023	80-R2.5	(4)	1,326,242	14.64	12-2023	80-R2.5	(4)	1,326,242	14.64
316.00	12-2023	45-L0	(4)	27,801	14.75	12-2023	45-L0	(4)	27,801	14.75
TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97	45,388,040				17.97
JIM BRIDGER UNIT 3										
311.00	12-2023	110-S0.5	(4)	2,702,639	19.21	12-2023	110-S0.5	(4)	2,702,639	19.21
312.00	12-2023	65-L0.5	(4)	62,191,700	23.09	12-2023	65-L0.5	(4)	62,191,700	23.09
314.00	12-2023	50-S0	(4)	9,047,797	20.89	12-2023	50-S0	(4)	9,047,797	20.89
315.00	12-2023	80-R2.5	(4)	1,748,950	20.05	12-2023	80-R2.5	(4)	1,748,950	20.05
316.00	12-2023	45-L0	(4)	34,066	18.62	12-2023	45-L0	(4)	34,066	18.62
TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56	75,725,152				22.56
JIM BRIDGER UNIT 4										
311.00	12-2023	110-S0.5	(4)	6,721,318	16.82	12-2023	110-S0.5	(4)	6,721,318	16.82
312.00	12-2023	65-L0.5	(4)	71,350,003	23.12	12-2023	65-L0.5	(4)	71,350,003	23.12
314.00	12-2023	50-S0	(4)	9,144,450	19.63	12-2023	50-S0	(4)	9,144,450	19.63
315.00	12-2023	80-R2.5	(4)	2,946,470	17.29	12-2023	80-R2.5	(4)	2,946,470	17.29
316.00	12-2023	45-L0	(4)	206,786	17.42	12-2023	45-L0	(4)	206,786	17.42
TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86	90,369,027				21.86
JIM BRIDGER COMMON										
310.20	12-2023	SQUARE	0	41,888	14.90	12-2023	SQUARE	0	41,888	14.90
311.00	12-2023	110-S0.5	(4)	14,043,949	19.39	12-2023	110-S0.5	(4)	14,043,949	19.39
312.00	12-2023	65-L0.5	(4)	20,445,628	20.51	12-2023	65-L0.5	(4)	20,445,628	20.51
314.00	12-2023	50-S0	(4)	2,175,049	21.62	12-2023	50-S0	(4)	2,175,049	21.62
315.00	12-2023	80-R2.5	(4)	3,605,867	20.34	12-2023	80-R2.5	(4)	3,605,867	20.34
316.00	12-2023	45-L0	(4)	795,378	25.10	12-2023	45-L0	(4)	795,378	25.10
TOTAL JIM BRIDGER COMMON				41,107,759	20.21	41,107,759				20.21
TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25	294,001,005				20.25
TOTAL STEAM PLANT				336,277,370	19.90	336,277,370				19.90
DUNLAP - WIND										
341.00	12-2050	65-R2	(1)	183,643	2.33	12-2050	65-R2	(1)	183,643	2.33
343.00	12-2050	55-R2.5	(1)	9,334,602	5.34	12-2050	55-R2.5	(1)	9,334,602	5.34
344.00	12-2050	40-S0	(2)	407,952	7.72	12-2050	40-S0	(2)	407,952	7.72
345.00	12-2050	60-S0.5	(1)	311,346	2.43	12-2050	60-S0.5	(1)	311,346	2.43
346.00	12-2050	60-R3	0	4,684	2.46	12-2050	60-R3	0	4,684	2.46
TOTAL DUNLAP - WIND				10,242,227	5.09	10,242,227				5.09
FOOTE CREEK - WIND										
341.00	12-2050	65-R2	(1)	5,155	4.94	12-2050	65-R2	(1)	5,155	4.94
343.00	12-2050	55-R2.5	(1)	2,329,011	4.11	12-2050	55-R2.5	(1)	2,329,011	4.11
344.00	12-2050	40-S0	(2)	148,872	5.52	12-2050	40-S0	(2)	148,872	5.52
345.00	12-2050	60-S0.5	(1)	90,476	5.01	12-2050	60-S0.5	(1)	90,476	5.01
TOTAL FOOTE CREEK - WIND				2,573,514	4.20	2,573,514				4.20
GLENROCK - WIND										
341.00	12-2049	65-R2	(1)	289,531	2.39	12-2049	65-R2	(1)	289,531	2.39
343.00	12-2049	55-R2.5	(1)	20,699,052	4.26	12-2049	55-R2.5	(1)	20,699,052	4.26
344.00	12-2049	40-S0	(2)	905,061	5.94	12-2049	40-S0	(2)	905,061	5.94
345.00	12-2049	60-S0.5	(1)	728,609	2.34	12-2049	60-S0.5	(1)	728,609	2.34
346.00	12-2049	60-R3	0	131,137	3.02	12-2049	60-R3	0	131,137	3.02
TOTAL GLENROCK - WIND				22,753,390	4.14	22,753,390				4.14
GOODNOE HILLS - WIND										
341.00	12-2049	65-R2	(1)	122,379	2.21	12-2049	65-R2	(1)	122,379	2.21
343.00	12-2049	55-R2.5	(1)	7,378,849	5.83	12-2049	55-R2.5	(1)	7,378,849	5.83
344.00	12-2049	40-S0	(2)	294,308	7.10	12-2049	40-S0	(2)	294,308	7.10
345.00	12-2049	60-S0.5	(1)	317,202	3.89	12-2049	60-S0.5	(1)	317,202	3.89
346.00	12-2049	60-R3	0	4,819	2.33	12-2049	60-R3	0	4,819	2.33
TOTAL GOODNOE HILLS - WIND				8,117,557	5.61	8,117,557				5.61
HIGH PLAINS / MCFADDEEN - WIND										
341.00	12-2049	65-R2	(1)	180,251	2.28	12-2049	65-R2	(1)	180,251	2.28
343.00	12-2049	55-R2.5	(1)	11,070,426	5.47	12-2049	55-R2.5	(1)	11,070,426	5.47
344.00	12-2049	40-S0	(2)	456,228	7.50	12-2049	40-S0	(2)	456,228	7.50
345.00	12-2049	60-S0.5	(1)	366,514	2.39	12-2049	60-S0.5	(1)	366,514	2.39
346.00	12-2049	60-R3	0	4,079	2.54	12-2049	60-R3	0	4,079	2.54
TOTAL HIGH PLAINS / MCFADDEEN - WIND				12,077,498	5.21	12,077,498				5.21
LEANNING JUNIPER - WIND										
341.00	12-2049	65-R2	(1)	100,728	2.00	12-2049	65-R2	(1)	100,728	2.00
343.00	12-2049	55-R2.5	(1)	5,632,051	4.96	12-2049	55-R2.5	(1)	5,632,051	4.96
344.00	12-2049	40-S0	(2)	255,458	9.48	12-2049	40-S0	(2)	255,458	9.48
345.00	12-2049	60-S0.5	(2)	211,902	2.43	12-2049	60-S0.5	(2)	211,902	2.43
346.00	12-2049	60-R3	(1)	2,857	2.40	12-2049	60-R3	(1)	2,857	2.40
TOTAL LEANNING JUNIPER - WIND				6,202,996	4.77	6,202,996				4.77
MARENGO - WIND										
341.00	12-2049	65-R2	(1)	213,856	2.06	12-2049	65-R2	(1)	213,856	2.06
343.00	12-2049	55-R2.5	(1)	15,816,140	4.98	12-2049	55-R2.5	(1)	15,816,140	4.98
344.00	12-2049	40-S0	(2)	818,505	6.72	12-2049	40-S0	(2)	818,505	6.72
345.00	12-2049	60-S0.5	(2)	464,030	2.77	12-2049	60-S0.5	(2)	464,030	2.77
346.00	12-2049	60-R3	0	9,319	2.24	12-2049	60-R3	0	9,319	2.24
TOTAL MARENGO - WIND				17,121,850	4.84	17,121,850				4.84

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STEAM PRODUCTION PLANT										
COLSTRIP GENERATING STATION										
311.00	12-2023	110-S0.5	(6)	10,698,497	16.76	12-2023	110-S0.5	(6)	10,698,497	16.76
312.00	12-2023	65-L0.5	(6)	22,323,005	17.93	12-2023	65-L0.5	(6)	22,323,005	17.93
314.00	12-2023	50-S0	(6)	7,645,330	19.23	12-2023	50-S0	(6)	7,645,330	19.23
315.00	12-2023	80-R2.5	(6)	1,529,115	16.22	12-2023	80-R2.5	(6)	1,529,115	16.22
316.00	12-2023	45-L0	(5)	90,418	20.88	12-2023	45-L0	(5)	90,418	20.88
TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77	42,276,365				17.77
JIM BRIDGER GENERATING STATION										
JIM BRIDGER UNIT 1										
311.00	12-2023	110-S0.5	(4)	1,946,966	12.75	12-2023	110-S0.5	(4)	1,946,966	12.75
312.00	12-2023	65-L0.5	(4)	30,204,512	17.31	12-2023	65-L0.5	(4)	30,204,512	17.31
314.00	12-2023	50-S0	(4)	7,748,510	16.80	12-2023	50-S0	(4)	7,748,510	16.80
315.00	12-2023	80-R2.5	(4)	1,472,558	13.42	12-2023	80-R2.5	(4)	1,472,558	13.42
316.00	12-2023	45-L0	(4)	38,481	12.94	12-2023	45-L0	(4)	38,481	12.94
TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75	41,411,027				16.75
JIM BRIDGER UNIT 2										
311.00	12-2023	110-S0.5	(4)	1,806,819	14.21	12-2023	110-S0.5	(4)	1,806,819	14.21
312.00	12-2023	65-L0.5	(4)	31,014,533	18.06	12-2023	65-L0.5	(4)	31,014,533	18.06
314.00	12-2023	50-S0	(4)	11,212,645	19.05	12-2023	50-S0	(4)	11,212,645	19.05
315.00	12-2023	80-R2.5	(4)	1,326,242	14.64	12-2023	80-R2.5	(4)	1,326,242	14.64
316.00	12-2023	45-L0	(4)	27,801	14.75	12-2023	45-L0	(4)	27,801	14.75
TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97	45,388,040				17.97
JIM BRIDGER UNIT 3										
311.00	12-2023	110-S0.5	(4)	2,702,639	19.21	12-2023	110-S0.5	(4)	2,702,639	19.21
312.00	12-2023	65-L0.5	(4)	62,191,700	23.09	12-2023	65-L0.5	(4)	62,191,700	23.09
314.00	12-2023	50-S0	(4)	9,047,797	20.89	12-2023	50-S0	(4)	9,047,797	20.89
315.00	12-2023	80-R2.5	(4)	1,748,950	20.05	12-2023	80-R2.5	(4)	1,748,950	20.05
316.00	12-2023	45-L0	(4)	34,066	18.62	12-2023	45-L0	(4)	34,066	18.62
TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56	75,725,152				22.56
JIM BRIDGER UNIT 4										
311.00	12-2023	110-S0.5	(4)	6,721,318	16.82	12-2023	110-S0.5	(4)	6,721,318	16.82
312.00	12-2023	65-L0.5	(4)	71,350,003	23.12	12-2023	65-L0.5	(4)	71,350,003	23.12
314.00	12-2023	50-S0	(4)	9,144,450	19.63	12-2023	50-S0	(4)	9,144,450	19.63
315.00	12-2023	80-R2.5	(4)	2,946,470	17.29	12-2023	80-R2.5	(4)	2,946,470	17.29
316.00	12-2023	45-L0	(4)	206,786	17.42	12-2023	45-L0	(4)	206,786	17.42
TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86	90,369,027				21.86
JIM BRIDGER COMMON										
310.20	12-2023	SQUARE	0	41,888	14.90	12-2023	SQUARE	0	41,888	14.90
311.00	12-2023	110-S0.5	(4)	14,043,949	19.39	12-2023	110-S0.5	(4)	14,043,949	19.39
312.00	12-2023	65-L0.5	(4)	20,445,628	20.51	12-2023	65-L0.5	(4)	20,445,628	20.51
314.00	12-2023	50-S0	(4)	2,175,049	21.62	12-2023	50-S0	(4)	2,175,049	21.62
315.00	12-2023	80-R2.5	(4)	3,605,867	20.34	12-2023	80-R2.5	(4)	3,605,867	20.34
316.00	12-2023	45-L0	(4)	795,378	25.10	12-2023	45-L0	(4)	795,378	25.10
TOTAL JIM BRIDGER COMMON				41,107,759	20.21	41,107,759				20.21
TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25	294,001,005				20.25
TOTAL STEAM PLANT				336,277,370	19.90	336,277,370				19.90
SEVEN MILE HILL - WIND										
341.00	12-2049	65-R2	(1)	146,730	2.28	12-2049	65-R2	(1)	146,730	2.28
343.00	12-2049	55-R2.5	(1)	9,981,807	5.23	12-2049	55-R2.5	(1)	9,981,807	5.23
344.00	12-2049	40-S0	(2)	425,609	7.40	12-2049	40-S0	(2)	425,609	7.40
345.00	12-2049	60-S0.5	(1)	331,055	2.36	12-2049	60-S0.5	(1)	331,055	2.36
346.00	12-2049	60-R3	0	23,263	2.54	12-2049	60-R3	0	23,263	2.54
TOTAL SEVEN MILE HILL - WIND				10,908,464	5.00	10,908,464				5.00
TB FLATS - WIND										
341.00	12-2050	65-R2	(1)	610,172	3.44	12-2050	65-R2	(1)	610,172	3.44
343.00	12-2050	55-R2.5	(1)	17,963,869	3.43	12-2050	55-R2.5	(1)	17,963,869	3.43
344.00	12-2050	40-S0	(2)	683,837	3.85	12-2050	40-S0	(2)	683,837	3.85
345.00	12-2050	60-S0.5	(1)	1,032,078	3.49	12-2050	60-S0.5	(1)	1,032,078	3.49
346.00	12-2050	60-R3	0	98,640	3.34	12-2050	60-R3	0	98,640	3.34
TOTAL TB FLATS - WIND				20,388,596	3.45	20,388,596				3.45
EKOLA FLATS - WIND										
341.00	12-2050	65-R2	(2)	331,948	3.47	12-2050	65-R2	(2)	331,948	3.47
343.00	12-2050	55-R2.5	(2)	9,772,710	3.47	12-2050	55-R2.5	(2)	9,772,710	3.47
344.00	12-2050	40-S0	(2)	368,313	3.85	12-2050	40-S0	(2)	368,313	3.85
345.00	12-2050	60-S0.5	(2)	561,469	3.53	12-2050	60-S0.5	(2)	561,469	3.53
346.00	12-2050	60-R3	(1)	53,668	3.37	12-2050	60-R3	(1)	53,668	3.37
TOTAL EKOLA FLATS - WIND				11,088,108	3.48	11,088,108				3.48
CEDAR SPRINGS - WIND										
341.00	12-2050	65-R2	(1)	295,088	3.44	12-2050	65-R2	(1)	295,088	3.44
343.00	12-2050	55-R2.5	(1)	8,687,580	3.43	12-2050	55-R2.5	(1)	8,687,580	3.43
344.00	12-2050	40-S0	(2)	330,713	3.85	12-2050	40-S0	(2)	330,713	3.85
345.00	12-2050	60-S0.5	(1)	499,127	3.49	12-2050	60-S0.5	(1)	499,127	3.49
346.00	12-2050	60-R3	(1)	48,189	3.37	12-2050	60-R3	(1)	48,189	3.37
TOTAL CEDAR SPRINGS - WIND				9,860,697	3.45	9,860,697				3.45
SOLAR GENERATING										
344.00	12-2027	SQUARE	0	228	4.11	12-2027	SQUARE	0	228	4.11
344.00	12-2014	SQUARE	0	0	-	12-2014	SQUARE	0	0	-
344.00	12-2014	SQUARE	0	0	-	12-2014	SQUARE	0	0	-
344.00	12-2015	50-R2.5	0	0	-	12-2015	50-R2.5	0	0	-
TOTAL SOLAR GENERATING				228	0.15	228				0.15
MOBILE GENERATORS										
344.00	50-R2.5	0	0	12,019	1.43	50-R2.5	0	0	12,019	1.43
344.00	50-R2.5	0	0	13,934	1.64	50-R2.5	0	0	13,934	1.64
TOTAL MOBILE GENERATORS				25,953	1.54	25,953				1.54
TOTAL DEPRECIABLE OTHER PRODUCTION				203,786,985	4.02	203,715,719				4.01
TOTAL PRODUCTION PLANT				234,254,666	4.89	234,150,544				4.48

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	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE
STEAM PRODUCTION PLANT										
COLSTRIP GENERATING STATION										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(6)	10,698,497	16.76	12-2023	110-S0.5	(6)	10,698,497	16.76
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(6)	22,323,005	17.93	12-2023	65-L0.5	(6)	22,323,005	17.93
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(6)	7,645,330	19.23	12-2023	50-S0	(6)	7,645,330	19.23
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(6)	1,529,115	16.22	12-2023	80-R2.5	(6)	1,529,115	16.22
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(5)	90,418	20.88	12-2023	45-L0	(5)	90,418	20.88
TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77				42,276,365	17.77
JIM BRIDGER GENERATING STATION										
JIM BRIDGER UNIT 1										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	1,946,966	12.75	12-2023	110-S0.5	(4)	1,946,966	12.75
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	30,204,512	17.31	12-2023	65-L0.5	(4)	30,204,512	17.31
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	7,748,510	16.80	12-2023	50-S0	(4)	7,748,510	16.80
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	1,472,558	13.42	12-2023	80-R2.5	(4)	1,472,558	13.42
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	38,481	12.94	12-2023	45-L0	(4)	38,481	12.94
TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75				41,411,027	16.75
JIM BRIDGER UNIT 2										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	1,806,819	14.21	12-2023	110-S0.5	(4)	1,806,819	14.21
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	31,014,533	18.06	12-2023	65-L0.5	(4)	31,014,533	18.06
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	11,212,645	19.05	12-2023	50-S0	(4)	11,212,645	19.05
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	1,326,242	14.64	12-2023	80-R2.5	(4)	1,326,242	14.64
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	27,801	14.75	12-2023	45-L0	(4)	27,801	14.75
TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97				45,388,040	17.97
JIM BRIDGER UNIT 3										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	2,702,639	19.21	12-2023	110-S0.5	(4)	2,702,639	19.21
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	62,191,700	23.09	12-2023	65-L0.5	(4)	62,191,700	23.09
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	9,047,797	20.89	12-2023	50-S0	(4)	9,047,797	20.89
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	1,748,950	20.05	12-2023	80-R2.5	(4)	1,748,950	20.05
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	34,066	18.62	12-2023	45-L0	(4)	34,066	18.62
TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56				75,725,152	22.56
JIM BRIDGER UNIT 4										
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	6,721,318	16.82	12-2023	110-S0.5	(4)	6,721,318	16.82
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	71,350,003	23.12	12-2023	65-L0.5	(4)	71,350,003	23.12
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	9,144,450	19.63	12-2023	50-S0	(4)	9,144,450	19.63
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	2,946,470	17.29	12-2023	80-R2.5	(4)	2,946,470	17.29
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	206,786	17.42	12-2023	45-L0	(4)	206,786	17.42
TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86				90,369,027	21.86
JIM BRIDGER COMMON										
310.20 LAND RIGHTS	12-2023	SQUARE	0	41,888	14.90	12-2023	SQUARE	0	41,888	14.90
311.00 STRUCTURES AND IMPROVEMENTS	12-2023	110-S0.5	(4)	14,043,949	19.39	12-2023	110-S0.5	(4)	14,043,949	19.39
312.00 BOILER PLANT EQUIPMENT	12-2023	65-L0.5	(4)	20,445,628	20.51	12-2023	65-L0.5	(4)	20,445,628	20.51
314.00 TURBOGENERATOR UNITS	12-2023	50-S0	(4)	2,175,049	21.62	12-2023	50-S0	(4)	2,175,049	21.62
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2023	80-R2.5	(4)	3,605,867	20.34	12-2023	80-R2.5	(4)	3,605,867	20.34
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2023	45-L0	(4)	795,378	25.10	12-2023	45-L0	(4)	795,378	25.10
TOTAL JIM BRIDGER COMMON				41,107,759	20.21				41,107,759	20.21
TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25				294,001,005	20.25
TOTAL STEAM PLANT				336,277,370	19.90				336,277,370	19.90
TRANSMISSION PLANT										
350.20 RIGHTS-OF-WAY		80-R4	0	2,740,305	1.22		90-R4	0	2,387,100	1.06
352.00 STRUCTURES AND IMPROVEMENTS		70-R3	(10)	4,471,687	1.56		75-R2.5	(5)	3,909,950	1.36
353.00 STATION EQUIPMENT		58-S0	(10)	45,189,695	1.87		60-S0	(10)	42,897,112	1.78
354.00 TOWERS AND FIXTURES		70-R4	(10)	25,209,356	1.54		72-R4	(8)	23,533,852	1.44
355.00 POLES AND FIXTURES		60-R2	(50)	30,698,544	2.46		65-R2.5	(40)	26,304,490	2.15
356.00 OVERHEAD CONDUCTORS AND DEVICES		65-R3	(35)	31,735,033	2.02		68-R2.5	(30)	28,375,112	1.81
357.00 UNDERGROUND CONDUIT		60-S2.5	0	56,323	1.61		60-S2.5	0	54,230	1.55
358.00 UNDERGROUND CONDUCTORS AND DEVICES		60-S2.5	(5)	133,629	1.68		60-S2.5	(5)	127,692	1.61
359.00 ROADS AND TRAILS		70-R5	0	161,705	1.36		75-R5	0	143,922	1.21
TOTAL TRANSMISSION PLANT				159,796,277	1.90				127,733,460	1.73
DISTRIBUTION PLANT										
OREGON - DISTRIBUTION										
360.20 RIGHTS-OF-WAY		60-S2.5	0	72,636	1.35		60-S2.5	0	72,636	1.35
361.00 STRUCTURES AND IMPROVEMENTS		65-R2	(10)	607,162	1.63		65-R2	(10)	607,162	1.63
362.00 STATION EQUIPMENT		53-R1	(20)	6,254,671	2.15		53-R1	(20)	6,254,671	2.15
364.00 POLES, TOWERS AND FIXTURES		55-R1	(100)	14,340,303	3.42		55-R1	(100)	14,340,303	3.42
365.00 OVERHEAD CONDUCTORS AND DEVICES		60-R1	(60)	6,949,370	2.46		60-R1	(60)	6,949,370	2.46
366.00 UNDERGROUND CONDUIT		70-R3	(50)	2,034,675	2.00		70-R3	(50)	2,034,675	2.00
367.00 UNDERGROUND CONDUCTORS AND DEVICES		60-R2.5	(35)	4,251,699	2.10		60-R2.5	(35)	4,251,699	2.10
368.00 LINE TRANSFORMERS		46-R1.5	(30)	12,548,312	2.58		46-R1.5	(30)	12,548,312	2.58
369.10 OVERHEAD SERVICES		55-R1	(35)	2,431,863	2.32		55-R1	(35)	2,431,863	2.32
369.20 UNDERGROUND SERVICES		60-R4	(40)	4,806,166	2.19		60-R4	(40)	4,806,166	2.19
370.00 METERS		20-S3	(3)	2,638,890	3.98		20-S3	(3)	2,638,890	3.98
371.00 INSTALLATIONS ON CUSTOMER PREMISES		27-L0	(50)	116,045	4.73		27-L0	(50)	116,045	4.73
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		45-R1	(30)	650,451	2.60		45-R1	(30)	650,451	2.60
TOTAL OREGON - DISTRIBUTION				57,702,243	2.57				57,702,243	2.57
WASHINGTON - DISTRIBUTION										
360.20 RIGHTS-OF-WAY		55-R3	0	8,089	1.67		55-R3	0	7,796	1.61
361.00 STRUCTURES AND IMPROVEMENTS		60-R2	(5)	96,211	1.71		67-R2	(5)	85,243	1.52
362.00 STATION EQUIPMENT		54-R1	(25)	1,839,484	2.25		54-R1	(25)	1,815,034	2.22
364.00 POLES, TOWERS AND FIXTURES		55-R1.5	(100)	3,876,204	3.46		56-R1.5	(100)	3,743,302	3.34
365.00 OVERHEAD CONDUCTORS AND DEVICES		60-R1.5	(65)	2,000,197	2.62		60-R1.5	(65)	1,833,291	2.40
366.00 UNDERGROUND CONDUIT		55-R3	(40)	450,290	2.36		55-R3	(40)	439,954	2.31
367.00 UNDERGROUND CONDUCTORS AND DEVICES		55-R3	(35)	711,651	2.33		60-R3	(35)	642,972	2.10
368.00 LINE TRANSFORMERS		45-R2	(25)	2,951,546	2.56		46-R2	(25)	2,702,713	2.34
369.10 OVERHEAD SERVICES		60-R1	(40)	539,978	2.24		62-R1	(40)	515,741	2.14
369.20 UNDERGROUND SERVICES		55-R4	(50)	1,122,765	2.60		55-R4	(45)	1,059,938	2.46
370.00 METERS		20-S3	(3)	655,580	5.21		20-S3	(3)	635,195	5.05
371.00 INSTALLATIONS ON CUSTOMER PREMISES		30-L0	(40)	17,760	4.15		30-L0	(40)	16,701	3.90
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		45-R0.5	(40)	141,855	2.99		45-R0.5	(40)	138,976	2.93
TOTAL WASHINGTON - DISTRIBUTION				14,411,610	2.74				13,636,666	2.59

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	PACIFICORP DEPRECIATION STUDY						SETTLEMENT SCENARIO					
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL			
				ACCRRUAL AMOUNT	ACCRRUAL RATE				ACCRRUAL AMOUNT	ACCRRUAL RATE		
STEAM PRODUCTION PLANT												
COLSTRIP GENERATING STATION												
311.00	12-2023	110-S0.5	(6)	10,698,497	16.76	12-2023	110-S0.5	(6)	10,698,497	16.76		
312.00	12-2023	65-L0.5	(6)	22,323,005	17.93	12-2023	65-L0.5	(6)	22,323,005	17.93		
314.00	12-2023	50-S0	(6)	7,645,330	19.23	12-2023	50-S0	(6)	7,645,330	19.23		
315.00	12-2023	80-R2.5	(6)	1,529,115	16.22	12-2023	80-R2.5	(6)	1,529,115	16.22		
316.00	12-2023	45-L0	(5)	90,418	20.88	12-2023	45-L0	(5)	90,418	20.88		
TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77	42,276,365				17.77		
JIM BRIDGER GENERATING STATION												
JIM BRIDGER UNIT 1												
311.00	12-2023	110-S0.5	(4)	1,946,966	12.75	12-2023	110-S0.5	(4)	1,946,966	12.75		
312.00	12-2023	65-L0.5	(4)	30,204,512	17.31	12-2023	65-L0.5	(4)	30,204,512	17.31		
314.00	12-2023	50-S0	(4)	7,748,510	16.80	12-2023	50-S0	(4)	7,748,510	16.80		
315.00	12-2023	80-R2.5	(4)	1,472,558	13.42	12-2023	80-R2.5	(4)	1,472,558	13.42		
316.00	12-2023	45-L0	(4)	38,481	12.94	12-2023	45-L0	(4)	38,481	12.94		
TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75	41,411,027				16.75		
JIM BRIDGER UNIT 2												
311.00	12-2023	110-S0.5	(4)	1,806,819	14.21	12-2023	110-S0.5	(4)	1,806,819	14.21		
312.00	12-2023	65-L0.5	(4)	31,014,533	18.06	12-2023	65-L0.5	(4)	31,014,533	18.06		
314.00	12-2023	50-S0	(4)	11,212,645	19.05	12-2023	50-S0	(4)	11,212,645	19.05		
315.00	12-2023	80-R2.5	(4)	1,326,242	14.64	12-2023	80-R2.5	(4)	1,326,242	14.64		
316.00	12-2023	45-L0	(4)	27,801	14.75	12-2023	45-L0	(4)	27,801	14.75		
TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97	45,388,040				17.97		
JIM BRIDGER UNIT 3												
311.00	12-2023	110-S0.5	(4)	2,702,639	19.21	12-2023	110-S0.5	(4)	2,702,639	19.21		
312.00	12-2023	65-L0.5	(4)	62,191,700	23.09	12-2023	65-L0.5	(4)	62,191,700	23.09		
314.00	12-2023	50-S0	(4)	9,047,797	20.89	12-2023	50-S0	(4)	9,047,797	20.89		
315.00	12-2023	80-R2.5	(4)	1,748,950	20.05	12-2023	80-R2.5	(4)	1,748,950	20.05		
316.00	12-2023	45-L0	(4)	34,066	18.62	12-2023	45-L0	(4)	34,066	18.62		
TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56	75,725,152				22.56		
JIM BRIDGER UNIT 4												
311.00	12-2023	110-S0.5	(4)	6,721,318	16.82	12-2023	110-S0.5	(4)	6,721,318	16.82		
312.00	12-2023	65-L0.5	(4)	71,350,003	23.12	12-2023	65-L0.5	(4)	71,350,003	23.12		
314.00	12-2023	50-S0	(4)	9,144,450	19.63	12-2023	50-S0	(4)	9,144,450	19.63		
315.00	12-2023	80-R2.5	(4)	2,946,470	17.29	12-2023	80-R2.5	(4)	2,946,470	17.29		
316.00	12-2023	45-L0	(4)	206,786	17.42	12-2023	45-L0	(4)	206,786	17.42		
TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86	90,369,027				21.86		
JIM BRIDGER COMMON												
310.20	12-2023	SQUARE	0	41,888	14.90	12-2023	SQUARE	0	41,888	14.90		
311.00	12-2023	110-S0.5	(4)	14,043,949	19.39	12-2023	110-S0.5	(4)	14,043,949	19.39		
312.00	12-2023	65-L0.5	(4)	20,445,628	20.51	12-2023	65-L0.5	(4)	20,445,628	20.51		
314.00	12-2023	50-S0	(4)	2,175,049	21.62	12-2023	50-S0	(4)	2,175,049	21.62		
315.00	12-2023	80-R2.5	(4)	3,605,867	20.34	12-2023	80-R2.5	(4)	3,605,867	20.34		
316.00	12-2023	45-L0	(4)	795,378	25.10	12-2023	45-L0	(4)	795,378	25.10		
TOTAL JIM BRIDGER COMMON				41,107,759	20.21	41,107,759				20.21		
TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25	294,001,005				20.25		
TOTAL STEAM PLANT				336,277,370	19.90	336,277,370				19.90		
WYOMING - DISTRIBUTION												
360.20		50-S4	0	119,723	1.85	50-S4	0	114,986	1.78			
361.00		65-R2.5	(10)	314,852	1.65	65-R2.5	(10)	311,575	1.64			
362.00		55-R1	(10)	2,789,748	1.93	57-R1	(10)	2,651,041	1.83			
364.00		55-R1	(100)	5,975,738	3.51	57-R1	(100)	5,694,642	3.34			
365.00		60-R0.5	(50)	2,793,407	2.43	75-R0.5	(50)	2,754,202	2.36			
366.00		45-R2.5	(35)	898,845	2.86	45-R2.5	(35)	877,920	2.80			
367.00		45-R3	(30)	1,729,215	2.61	45-R3	(30)	1,665,301	2.52			
368.00		40-R1.5	(30)	4,102,988	3.10	42-R1	(30)	3,860,579	2.91			
369.10		60-R1.5	(35)	471,747	2.19	60-R1.5	(35)	464,213	2.16			
369.20		50-R4	(55)	1,512,781	3.04	50-R4	(55)	1,483,147	2.98			
370.00		20-S3	(3)	840,949	5.30	20-S3	(3)	812,350	5.12			
371.00		30-O1	(60)	34,341	3.93	30-O1	(60)	31,056	3.55			
373.00		50-R0.5	(45)	299,669	2.78	50-R0.5	(45)	294,085	2.73			
TOTAL WYOMING - DISTRIBUTION				21,881,003	2.79	21,015,097				2.68		
CALIFORNIA - DISTRIBUTION												
360.20		65-R4	0	14,225	1.25	65-R4	0	14,225	1.25			
361.00		55-R2.5	(10)	99,965	1.94	55-R2.5	(10)	99,965	1.94			
362.00		50-R1	(25)	781,461	2.41	50-R1	(25)	781,461	2.41			
364.00		55-R1.5	(100)	2,510,013	3.49	55-R1.5	(100)	2,510,013	3.49			
365.00		65-R1	(60)	851,314	2.34	65-R1	(60)	851,314	2.34			
366.00		60-R4	(45)	431,280	2.26	60-R4	(45)	431,280	2.26			
367.00		55-R3	(40)	509,836	2.38	55-R3	(40)	509,836	2.38			
368.00		55-R2	(40)	1,429,293	2.42	55-R2	(40)	1,429,293	2.42			
369.10		55-R1.5	(50)	299,072	2.65	55-R1.5	(50)	299,072	2.65			
369.20		60-R4	(50)	425,035	2.65	60-R4	(50)	425,035	2.65			
370.00		20-S3	(3)	172,647	4.70	20-S3	(3)	172,647	4.70			
371.00		25-L0	(60)	12,762	5.09	25-L0	(60)	12,762	5.09			
373.00		35-O1	(45)	33,158	3.90	35-O1	(45)	33,158	3.90			
TOTAL CALIFORNIA - DISTRIBUTION				7,570,061	2.70	7,570,061				2.70		
UTAH - DISTRIBUTION												
360.20		65-R4	0	185,781	1.56	65-R4	0	184,531	1.55			
361.00		60-R2	(10)	1,055,346	1.87	60-R2	(10)	1,049,413	1.86			
362.00		50-S0	(15)	11,492,106	2.33	50-S0	(15)	11,413,892	2.31			
364.00		50-R0.5	(85)	16,071,953	3.75	50-R0.5	(85)	15,515,096	3.62			
365.00		54-R0.5	(40)	6,559,293	2.60	54-R0.5	(40)	6,517,789	2.59			
366.00		60-R2.5	(45)	5,606,614	2.45	60-R2.5	(45)	5,356,528	2.34			
367.00		60-R2.5	(20)	11,972,149	2.00	60-R2.5	(15)	11,327,810	1.89			
368.00		47-R1	(10)	14,413,463	2.38	47-R1	(10)	14,316,874	2.36			
369.00		55-R3	(30)	8,891,993	2.42	55-R3	(25)	8,460,392	2.30			
370.00		20-S3	(3)	5,459,240	6.03	20-S3	(3)	5,321,429	5.88			
371.00		25-L0	(60)	235,297	6.49	25-L0	(60)	229,884	6.34			
373.00		25-R0.5	(30)	1,154,915	5.50	25-R0.5	(30)	1,126,178	5.36			
TOTAL UTAH - DISTRIBUTION				83,098,150	2.63	80,819,816				2.56		

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	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRRUAL AMOUNT	ACCRRUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRRUAL AMOUNT	ACCRRUAL RATE
STEAM PRODUCTION PLANT										
COLSTRIP GENERATING STATION										
311.00	12-2023	110-S0.5	(6)	10,698,497	16.76	12-2023	110-S0.5	(6)	10,698,497	16.76
312.00	12-2023	65-L0.5	(6)	22,323,005	17.93	12-2023	65-L0.5	(6)	22,323,005	17.93
314.00	12-2023	50-S0	(6)	7,645,330	19.23	12-2023	50-S0	(6)	7,645,330	19.23
315.00	12-2023	80-R2.5	(6)	1,529,115	16.22	12-2023	80-R2.5	(6)	1,529,115	16.22
316.00	12-2023	45-L0	(5)	90,418	20.88	12-2023	45-L0	(5)	90,418	20.88
TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77	42,276,365				17.77
JIM BRIDGER GENERATING STATION										
JIM BRIDGER UNIT 1										
311.00	12-2023	110-S0.5	(4)	1,946,966	12.75	12-2023	110-S0.5	(4)	1,946,966	12.75
312.00	12-2023	65-L0.5	(4)	30,204,512	17.31	12-2023	65-L0.5	(4)	30,204,512	17.31
314.00	12-2023	50-S0	(4)	7,748,510	16.80	12-2023	50-S0	(4)	7,748,510	16.80
315.00	12-2023	80-R2.5	(4)	1,472,558	13.42	12-2023	80-R2.5	(4)	1,472,558	13.42
316.00	12-2023	45-L0	(4)	38,481	12.94	12-2023	45-L0	(4)	38,481	12.94
TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75	41,411,027				16.75
JIM BRIDGER UNIT 2										
311.00	12-2023	110-S0.5	(4)	1,806,819	14.21	12-2023	110-S0.5	(4)	1,806,819	14.21
312.00	12-2023	65-L0.5	(4)	31,014,533	18.06	12-2023	65-L0.5	(4)	31,014,533	18.06
314.00	12-2023	50-S0	(4)	11,212,645	19.05	12-2023	50-S0	(4)	11,212,645	19.05
315.00	12-2023	80-R2.5	(4)	1,326,242	14.64	12-2023	80-R2.5	(4)	1,326,242	14.64
316.00	12-2023	45-L0	(4)	27,801	14.75	12-2023	45-L0	(4)	27,801	14.75
TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97	45,388,040				17.97
JIM BRIDGER UNIT 3										
311.00	12-2023	110-S0.5	(4)	2,702,639	19.21	12-2023	110-S0.5	(4)	2,702,639	19.21
312.00	12-2023	65-L0.5	(4)	62,191,700	23.09	12-2023	65-L0.5	(4)	62,191,700	23.09
314.00	12-2023	50-S0	(4)	9,047,797	20.89	12-2023	50-S0	(4)	9,047,797	20.89
315.00	12-2023	80-R2.5	(4)	1,748,950	20.05	12-2023	80-R2.5	(4)	1,748,950	20.05
316.00	12-2023	45-L0	(4)	34,066	18.62	12-2023	45-L0	(4)	34,066	18.62
TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56	75,725,152				22.56
JIM BRIDGER UNIT 4										
311.00	12-2023	110-S0.5	(4)	6,721,318	16.82	12-2023	110-S0.5	(4)	6,721,318	16.82
312.00	12-2023	65-L0.5	(4)	71,350,003	23.12	12-2023	65-L0.5	(4)	71,350,003	23.12
314.00	12-2023	50-S0	(4)	9,144,450	19.63	12-2023	50-S0	(4)	9,144,450	19.63
315.00	12-2023	80-R2.5	(4)	2,946,470	17.29	12-2023	80-R2.5	(4)	2,946,470	17.29
316.00	12-2023	45-L0	(4)	306,786	17.42	12-2023	45-L0	(4)	306,786	17.42
TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86	90,369,027				21.86
JIM BRIDGER COMMON										
310.20	12-2023	SQUARE	0	41,888	14.90	12-2023	SQUARE	0	41,888	14.90
311.00	12-2023	110-S0.5	(4)	14,043,949	19.39	12-2023	110-S0.5	(4)	14,043,949	19.39
312.00	12-2023	65-L0.5	(4)	20,445,628	20.51	12-2023	65-L0.5	(4)	20,445,628	20.51
314.00	12-2023	50-S0	(4)	2,175,049	21.62	12-2023	50-S0	(4)	2,175,049	21.62
315.00	12-2023	80-R2.5	(4)	3,605,867	20.34	12-2023	80-R2.5	(4)	3,605,867	20.34
316.00	12-2023	45-L0	(4)	795,378	25.10	12-2023	45-L0	(4)	795,378	25.10
TOTAL JIM BRIDGER COMMON				41,107,759	20.21	41,107,759				20.21
TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25	294,001,005				20.25
TOTAL STEAM PLANT				336,277,370	19.90	336,277,370				19.90
IDAHO - DISTRIBUTION										
360.20	60-R4	0	22,203	1.53	60-R4	0	22,338	1.54		
361.00	65-R3	(5)	35,900	1.51	65-R3	(5)	36,109	1.52		
362.00	55-R1.5	(15)	778,788	1.97	57-R1	(15)	761,119	1.93		
364.00	50-R0.5	(90)	3,769,586	3.67	53-R1	(90)	3,556,993	3.44		
365.00	54-R0.5	(35)	977,403	2.35	54-R0.5	(30)	942,763	2.27		
366.00	60-R2	(40)	252,136	2.22	60-R2	(40)	253,275	2.23		
367.00	60-R2.5	(15)	521,366	1.74	60-R2.5	(15)	524,950	1.76		
368.00	47-R1	(10)	1,985,671	2.18	47-R1	(10)	1,997,874	2.19		
369.00	55-R3	(30)	1,107,147	2.24	55-R3	(30)	1,112,558	2.26		
370.00	20-S3	(3)	676,547	4.19	20-S3	(3)	693,823	4.30		
371.00	25-R0.5	(45)	6,931	4.79	25-R0.5	(35)	6,405	4.42		
373.00	30-078	(20)	30,078	3.98	25-R0.5	(20)	30,548	4.05		
TOTAL IDAHO - DISTRIBUTION				10,163,756	2.63	9,938,755				2.57
TOTAL DISTRIBUTION PLANT				194,826,823	2.64	190,682,828				2.60
GENERAL PLANT										
OREGON - GENERAL										
390.00	55-R1.5	(15)	1,798,126	2.08	55-R1.5	(15)	1,798,126	2.08		
392.01	13-S2	10	566,357	6.43	13-S2	10	566,357	6.43		
392.05	16-S2	10	712,564	5.51	16-S2	10	712,564	5.51		
392.09	33-S1	10	95,362	2.72	33-S1	10	95,362	2.72		
396.03	10-S3	10	1,132,210	9.31	10-S3	10	1,132,210	9.31		
396.07	16-L1	15	1,268,285	5.20	16-L1	15	1,268,285	5.20		
TOTAL OREGON - GENERAL				5,572,904	3.76	5,572,904				3.76
WASHINGTON - GENERAL										
390.00	40-S3	(10)	272,053	2.08	40-S3	(10)	268,691	2.06		
392.01	14-S2	10	47,369	2.90	14-S2	10	45,250	2.78		
392.05	19-S1	10	161,319	3.43	19-S1	10	159,271	3.39		
392.09	33-S0.5	10	16,149	2.29	33-S0.5	10	16,021	2.28		
396.03	10-S2.5	10	230,136	9.49	10-S2.5	10	227,052	9.36		
396.07	15-L1.5	15	248,041	3.93	16-L1.5	15	238,434	3.78		
TOTAL WASHINGTON - GENERAL				975,067	3.38	954,719				3.31
WYOMING - GENERAL										
389.20	55-R4	0	1,396	1.88	55-R4	0	1,390	1.87		
390.00	50-R2	(20)	482,109	2.55	55-R2	(20)	431,430	2.28		
392.01	14-S1.5	10	409,803	8.78	14-S1.5	10	401,002	8.60		
392.05	16-L2	5	558,028	6.86	16-L2	5	551,936	6.79		
392.09	35-S2.5	5	117,082	3.07	35-S2.5	5	115,691	3.03		
396.03	9-S3	10	656,536	14.83	9-S3	10	646,227	14.66		
396.07	15-L0	20	2,278,265	5.80	15-L0	20	2,265,800	5.77		
TOTAL WYOMING - GENERAL				4,503,220	5.68	4,413,476				5.56
CALIFORNIA - GENERAL										
390.00	60-R2	(20)	69,083	1.99	60-R2	(20)	69,083	1.99		
392.01	13-S2	10	99,760	8.53	13-S2	10	99,760	8.63		
392.05	17-L2	10	53,021	5.31	17-L2	10	53,021	5.31		
392.09	35-S2	5	12,545	2.68	35-S2	5	12,545	2.68		
396.03	9-S4	10	176,663	12.21	9-S4	10	176,663	12.21		
396.07	15-L2	15	126,665	5.59	15-L2	15	126,665	5.59		
TOTAL CALIFORNIA - GENERAL				537,737	5.48	537,737				5.48

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	PACIFICORP DEPRECIATION STUDY					SETTLEMENT SCENARIO				
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCUMULATED AMOUNT	ANNUAL ACCRUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCUMULATED AMOUNT	ANNUAL ACCRUAL RATE
STEAM PRODUCTION PLANT										
COLSTRIP GENERATING STATION										
311.00	12-2023	110-S0.5	(6)	10,698,497	16.76	12-2023	110-S0.5	(6)	10,698,497	16.76
312.00	12-2023	65-L0.5	(6)	22,323,005	17.93	12-2023	65-L0.5	(6)	22,323,005	17.93
314.00	12-2023	50-S0	(6)	7,645,330	19.23	12-2023	50-S0	(6)	7,645,330	19.23
315.00	12-2023	80-R2.5	(6)	1,529,115	16.22	12-2023	80-R2.5	(6)	1,529,115	16.22
316.00	12-2023	45-L0	(5)	90,418	20.88	12-2023	45-L0	(5)	90,418	20.88
TOTAL COLSTRIP GENERATING STATION				42,276,365	17.77	42,276,365				17.77
JIM BRIDGER GENERATING STATION										
JIM BRIDGER UNIT 1										
311.00	12-2023	110-S0.5	(4)	1,946,966	12.75	12-2023	110-S0.5	(4)	1,946,966	12.75
312.00	12-2023	65-L0.5	(4)	30,204,512	17.31	12-2023	65-L0.5	(4)	30,204,512	17.31
314.00	12-2023	50-S0	(4)	7,748,510	16.80	12-2023	50-S0	(4)	7,748,510	16.80
315.00	12-2023	80-R2.5	(4)	1,472,558	13.42	12-2023	80-R2.5	(4)	1,472,558	13.42
316.00	12-2023	45-L0	(4)	38,481	12.94	12-2023	45-L0	(4)	38,481	12.94
TOTAL JIM BRIDGER UNIT 1				41,411,027	16.75	41,411,027				16.75
JIM BRIDGER UNIT 2										
311.00	12-2023	110-S0.5	(4)	1,806,819	14.21	12-2023	110-S0.5	(4)	1,806,819	14.21
312.00	12-2023	65-L0.5	(4)	31,014,533	18.06	12-2023	65-L0.5	(4)	31,014,533	18.06
314.00	12-2023	50-S0	(4)	11,212,645	19.05	12-2023	50-S0	(4)	11,212,645	19.05
315.00	12-2023	80-R2.5	(4)	1,326,242	14.64	12-2023	80-R2.5	(4)	1,326,242	14.64
316.00	12-2023	45-L0	(4)	27,801	14.75	12-2023	45-L0	(4)	27,801	14.75
TOTAL JIM BRIDGER UNIT 2				45,388,040	17.97	45,388,040				17.97
JIM BRIDGER UNIT 3										
311.00	12-2023	110-S0.5	(4)	2,702,639	19.21	12-2023	110-S0.5	(4)	2,702,639	19.21
312.00	12-2023	65-L0.5	(4)	62,191,700	23.09	12-2023	65-L0.5	(4)	62,191,700	23.09
314.00	12-2023	50-S0	(4)	9,047,797	20.89	12-2023	50-S0	(4)	9,047,797	20.89
315.00	12-2023	80-R2.5	(4)	1,748,950	20.05	12-2023	80-R2.5	(4)	1,748,950	20.05
316.00	12-2023	45-L0	(4)	34,066	18.62	12-2023	45-L0	(4)	34,066	18.62
TOTAL JIM BRIDGER UNIT 3				75,725,152	22.56	75,725,152				22.56
JIM BRIDGER UNIT 4										
311.00	12-2023	110-S0.5	(4)	6,721,318	16.82	12-2023	110-S0.5	(4)	6,721,318	16.82
312.00	12-2023	65-L0.5	(4)	71,350,003	23.12	12-2023	65-L0.5	(4)	71,350,003	23.12
314.00	12-2023	50-S0	(4)	9,144,450	19.63	12-2023	50-S0	(4)	9,144,450	19.63
315.00	12-2023	80-R2.5	(4)	2,946,470	17.29	12-2023	80-R2.5	(4)	2,946,470	17.29
316.00	12-2023	45-L0	(4)	206,786	17.42	12-2023	45-L0	(4)	206,786	17.42
TOTAL JIM BRIDGER UNIT 4				90,369,027	21.86	90,369,027				21.86
JIM BRIDGER COMMON										
310.20	12-2023	SQUARE	0	41,888	14.90	12-2023	SQUARE	0	41,888	14.90
311.00	12-2023	110-S0.5	(4)	14,043,949	19.39	12-2023	110-S0.5	(4)	14,043,949	19.39
312.00	12-2023	65-L0.5	(4)	20,445,628	20.51	12-2023	65-L0.5	(4)	20,445,628	20.51
314.00	12-2023	50-S0	(4)	2,175,049	21.62	12-2023	50-S0	(4)	2,175,049	21.62
315.00	12-2023	80-R2.5	(4)	3,605,867	20.34	12-2023	80-R2.5	(4)	3,605,867	20.34
316.00	12-2023	45-L0	(4)	795,378	25.10	12-2023	45-L0	(4)	795,378	25.10
TOTAL JIM BRIDGER COMMON				41,107,759	20.21	41,107,759				20.21
TOTAL JIM BRIDGER GENERATING STATION				294,001,005	20.25	294,001,005				20.25
TOTAL STEAM PLANT				336,277,370	19.90	336,277,370				19.90
UTAH - GENERAL										
389.20		50-R1	0	1,684	2.05	50-R1	0	1,684	2.05	
390.00		50-R1	(20)	2,479,237	2.55	50-R1	(20)	2,479,237	2.55	
392.01		13-L2.5	10	1,423,417	8.92	13-L2.5	10	1,423,417	8.92	
392.30		10-SQ	20	115,964	6.23	10-SQ	20	115,964	6.23	
392.05		17-L2	5	1,520,826	6.38	17-L2	5	1,520,826	6.38	
392.09		30-S1	10	300,430	3.47	30-S1	10	300,430	3.47	
396.03		10-L3	10	1,702,272	10.55	10-L3	10	1,702,272	10.55	
396.07		14-L0.5	20	3,239,807	6.09	14-L0.5	20	3,239,807	6.09	
TOTAL UTAH - GENERAL				10,783,637	4.97	10,783,637				4.97
IDAHO - GENERAL										
389.20		60-R3	0	79	1.70	60-R3	0	79	1.70	
390.00		60-R3	(10)	270,524	1.84	60-R3	(10)	270,524	1.84	
392.01		13-S1.5	10	267,460	8.73	13-S1.5	10	267,460	8.73	
392.05		18-S1	10	266,024	5.19	18-S1	10	266,024	5.19	
392.09		35-S1	15	37,747	2.44	35-S1	15	37,747	2.44	
396.03		9-S2	10	368,440	11.95	9-S2	10	368,440	11.95	
396.07		18-L1	10	419,526	5.39	18-L1	10	419,526	5.39	
TOTAL IDAHO - GENERAL				1,629,800	4.61	1,629,800				4.61
AZ, CO, MT, ETC. - GENERAL										
390.00		45-R2	(5)	6,392	1.76	45-R2	(5)	6,392	1.76	
392.01		17-R2.5	5	15,634	3.82	17-R2.5	5	15,634	3.82	
392.05		19-R2	15	8,263	3.50	19-R2	15	8,263	3.50	
392.09		25-S1.5	0	106	1.65	25-S1.5	0	106	1.65	
396.07		25-R2.5	10	51,738	2.66	25-R2.5	10	51,738	2.66	
TOTAL AZ, CO, MT, ETC. - GENERAL				82,133	2.77	82,133				2.77
TOTAL GENERAL PLANT				24,084,498	4.62	24,084,498				4.60
TOTAL ELECTRIC PLANT				929,239,634	3.53	912,818,608				3.27

a Estimated decommissioning costs are \$7,752,574
b For additions to new accounts related to Solar and Battery Storage the following survivor curves, net salvage estimates and depreciation rates should be utilized:

Subaccount	Life	Net Salvage	Depreciation Rate
Structures and Improvements - Solar	40-R3	(2)	4.21
Generators - Solar	25-S2.5	(2)	4.65
Accessory Electric Equipment - Solar	25-S2	0	4.63
Battery Storage	15-L3	(5)	7.24