

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP D/B/A PACIFIC POWER &
LIGHT
COMPANY,

Respondent.

DOCKET UE-180778

SETTLEMENT STIPULATION

1 PacifiCorp d/b/a Pacific Power & Light Company (PacifiCorp or Company), Staff of the Washington Utilities and Transportation Commission (Staff), Packaging Corporation of America (PCA), and the Public Counsel Unit of the Attorney General’s Office (Public Counsel) submit this Multi-Party Settlement Stipulation for PacifiCorp’s 2018 Depreciation Study proceeding for approval from the Washington Utilities and Transportation Commission (Commission). PacifiCorp, Staff, PCA, and Public Counsel (collectively, the “Settling Parties” and individually “Settling Party”) have reached a Settlement Stipulation (Stipulation) resolving all the issues in this proceeding.¹

2 This Stipulation is being filed with the Commission as a full multiparty settlement of the issues in this proceeding in accordance with WAC 480-07-730(3)(a), with the effects of this Stipulation incorporated into the full settlement in the consolidated proceeding.² The Stipulation consists of this document, entitled “Settlement Stipulation”. The Settling Parties understand that the terms of the Stipulation, other than the agreement

¹ Sierra Club is the only non-settling party and does not oppose the settlement.

² Docket UE-191024, UE-190750, UE-190929, UE-190981, and UE-180778 (Consolidated).

to support Commission approval, are not binding on the Commission or any Settling Party unless the Commission approves it.

I. RECITALS

3 On September 13, 2018, PacifiCorp submitted a petition requesting approval of a proposed change to its depreciation rates applicable to electric property with the Commission. To support its petition, the Company submitted the direct testimony and exhibits of Ms. Nikki Kobliha, Mr. Steven R. McDougal, Mr. John J. Spanos, Mr. Chad A. Teply, and Mr. Timothy Hemstreet.

4 On February 22, 2019, the Commission issued Order 03, granting the Company's request that the procedural schedule be suspended and held in abeyance until additional information in the 2019 Integrated Resource Plan (IRP) was available. On September 11, 2019, the Commission issued Order 04 continuing suspension of the procedural schedule until the Company's general rate case (GRC) could be filed on December 13, 2019.³

5 On February 3, 2020, the Commission issued a Pre-Hearing Conference Order consolidating this proceeding with the Company's GRC, and set a procedural schedule, which allowed for the filing of Supplemental Testimony updating PacifiCorp's revenue requirement on April 1, 2020, based on decommissioning studies that were currently ongoing at the time.⁴

6 The Settling Parties have conducted discovery in this proceeding and have held multiple settlement conferences on the issues in this proceeding. A settlement agreement in principle was reached on June 24, 2020.

³ Docket UE-191024.

⁴ Order 03 at Appendix B (Feb. 3, 2020).

7 This settlement is a comprehensive resolution of all issues in this docket. The terms of the settlement are set forth in the following Stipulation, which the Settling Parties have entered into voluntarily to resolve matters in dispute in the interests of expediting the orderly disposition of this proceeding. The Settling Parties intend to file the Stipulation with the Commission and request Commission approval of the Stipulation.

II. AGREEMENT

A. Proposed Reduction to Depreciation Rates

8 Settling Parties agree that the proposed depreciation changes set forth in Attachment 1, Depreciation Study Changes, which modifies the initial depreciation study filed by the Company in September 2018, together represent just and reasonable depreciation rates. Attachment 2 shows the effect of these changes relative to the Company's original request filed on September 13, 2018, on both a total-Company and Washington-allocated basis. Attachment 3 contains the consolidated depreciation rates agreed to by the Settling Parties. These changes result in a reduction to the Washington-allocated depreciation rates of \$1,481,335, at the filed plant balance. The final depreciation expense included in the GRC settlement agreement is calculated based on the settled depreciation rates and the settled plant in this Stipulation. Settling Parties agree that the depreciation rates proposed by this settlement agreement are proper and adequate, as required by RCW 80.04.350.

B. Proposed Changes

9 As a result of the settlement discussions, Settling Parties have agreed to the changes to the following accounts as shown in Attachment 1:

- Hydro Account 331 Hydro Structure
- Simple Cycle Gas Account 343 for Gadsby Peakers

- Transmission Accounts 350.2, 352, 353, 354, 355, 356, 357, 358, and 359
- Washington Distribution Accounts 360.2, 361, 362, 364, 365, 366, 367, 368, 369.1, 369.2, 370, 371, and 373
- Washington General Plant Account 390, 392.01, 392.05, 392.09, 392.03, and 396.07
- Wyoming General Account 390

10 PacifiCorp agrees that if the Company develops or acquires new solar and/or battery storage assets before the Company files its next depreciation study, the Company will use a 25-year life span for solar facilities with corresponding depreciation rates based on the Iowa Curves and Net Salvage values set forth in Table 3 until the effective date of the Company’s next depreciation study, which is expected to be filed in 2025.

Table 3

<u>Accounts at Issue</u>	<u>Iowa Curve</u>	<u>Net Salvage (%)</u>
Solar Production (projected)		
341 - Structures and Improvements	R3-40	-2%
344 - Generators	S2.5-25	-2%
345 - Accessory Electric Equipment	S2-25	0%
Battery Storage (projected)		
	L3-15	-5%

11 PacifiCorp agrees to analyze and provide robust support for its proposed lives and net salvage values for all Company-owned solar and/or battery storage assets in its next depreciation study.

12 PacifiCorp agrees to conduct an analysis of Account 390 entries in Oregon and Utah, based on information available from the year 2000 and forward. This analysis will accompany the filing of the next depreciation study. The intent of this additional analysis (situs vs. system-allocated) will be to provide more transparency into the derivation of the

life and net salvage characteristics considered when determining a single depreciation rate for Oregon Account 390 and when determining a single rate for Utah Account 390.

13 In addition, PacifiCorp agrees to collect the depreciation study data for Account 390 in Oregon and Utah in separate situs and system-allocated depreciation study groups beginning with data entered from January 2020 and forward.

14 The Settling Parties agree that, other than as agreed to in this Stipulation, the proposed depreciation rates for all other accounts will be consistent with those in the Company's initial filing and the settlement stipulation reached in Consolidated Dockets UE-191024, UE-190750, UE-190929, and UE-190981.⁵

C. General Provisions

15 **Comprehensive Settlement.** The agreement above includes specific items reflected in the Company's revenue requirement. While certain adjustments were specifically addressed in the settlement, they are being accepted only as part of a comprehensive settlement stipulation that resolves all issues associated with the Company's initial filing. As such, they should be viewed in the broader context of the total settlement stipulation.

16 Discovery. The Settling Parties agree to suspend all discovery in this proceeding pending filing and consideration of this Stipulation. In the event the case resumes, the Settling Parties agree to work cooperatively to develop a new schedule taking into consideration the delay associated with this settlement.

⁵ Specially, the provisions in paragraphs 25 (accelerated depreciation) and 26 (decommissioning and remediation) of the Settlement Stipulation resolving all issues in Dockets UE-191024, UE-100750, UE-190929, and UE-190981, filed in the consolidated proceeding on July 17, 2020.

17 Public Interest. The Settling Parties agree that this Stipulation is in the public interest and will produce rates for the Company that are fair, just, reasonable, and sufficient.

18 Binding on Settling Parties. The Settling Parties agree to support this Stipulation as a settlement of the contested depreciation issues between them in this consolidated proceeding. The Settling Parties agree to support approval of the Stipulation by the Commission, but understand that this Stipulation is not binding on the Commission or any Settling Party unless the Commission approves it.⁶ If approved by the Commission, the Settling Parties shall take all actions necessary, as appropriate, to carry out this Stipulation.

19 Integrated Agreement. The Settling Parties agree that this Stipulation represents the entire agreement of the Settling Parties, and supersedes all prior oral and written agreements on the issues addressed. The Settling Parties have negotiated this Stipulation as an integrated document to be effective upon execution and Commission approval. Accordingly, the Settling Parties recommend that the Commission adopt this Stipulation in its entirety.

20 Procedure for Supporting Stipulation. The Settling Parties shall cooperate in submitting this Stipulation promptly to the Commission for acceptance, and cooperate in supporting this Stipulation throughout the Commission's consideration of this Stipulation. In particular, each Settling Party shall cooperate in developing testimony and offering to present one or more supporting witnesses to testify in support of the Stipulation, as described in WAC 480-07-740(2)(a) and (3)(a)-(b). If necessary, each

⁶ The exception is that prior to the Commission's approval of the Stipulation, the Settling Parties agree to support the Stipulation before the Commission.

Settling Party will provide a witness to sponsor and support this Stipulation at a Commission hearing. If the Commission decides to hold such a hearing, each Settling Party will recommend that the Commission issue an order adopting the Stipulation. No Settling Party to this Stipulation or their agents, employees, consultants, or attorneys will engage in advocacy contrary to the Commission's adoption of this Stipulation.

21 Reservation of Rights. If the Commission accepts the Stipulation with new conditions, or approves the resolution of this proceeding through provisions that are different than recommended in this Stipulation, WAC 480-07-750(2)(b) shall apply. Consistent with WAC 480-07-750(2)(b)(ii), each Settling Party reserves the right, upon written notice to the Commission and all Settling Parties within seven (7) days of the Commission's order, to state its rejection of the conditions. Otherwise, pursuant to WAC 480-07-750(2)(b)(i), each Settling Party will notify the Commission within seven (7) days of the Commission's order that it accepts the conditions. If the Commission rejects this Stipulation, WAC 480-07-750(2)(c) shall apply. In the event that the Commission rejects this Stipulation or if any Settling Party rejects a proposed new condition, the Settling Parties will: (1) request the prompt reconvening of a prehearing conference for purposes of establishing a procedural schedule for the completion of the case consistent with WAC 480-07-750(2)(c); and (2) cooperate in the development of a schedule that concludes the proceeding on the earliest possible date, taking into account the needs of the Settling Parties in participating in hearings and preparing briefs.

22 Advance Review of News Releases. The Settling Parties agree: (1) to provide each other the right to review in advance of publication any and all announcements or news releases that any Settling Party intends to make about the Stipulation (with the right

of review to include a reasonable opportunity to request changes to the text of such announcements), and (2) to include in any news release or announcement a statement that the Staff's recommendation to approve the settlement is not binding on the Commission itself.

23 No Precedent. The Settling Parties have entered into the Stipulation to avoid further expense, inconvenience, uncertainty, and delay of continuing litigation. The Settling Parties recognize that the Stipulation represents a compromise of the Settling Parties' positions. As such, conduct, statements, and documents disclosed during negotiations of the Stipulation shall not be admissible as evidence in this or any other proceeding. By executing this Stipulation, no Settling Party shall be deemed to have agreed that any provision of this Stipulation is appropriate for resolving issues in any other proceeding.

24 Execution. The Settling Parties may execute the Stipulation in counterparts and as executed shall constitute one agreement. Copies sent by facsimile or electronic mail are as effective as original documents.

25 Effective date. The effective date of the Stipulation is the date of the Commission order approving it.

This STIPULATION is entered into by each Settling Party as of the date entered

below.

ROBERT W. FERGUSON
Attorney General

PACIFICORP

Nash Callaghan
Assistant Attorney General
Counsel for the Washington Utilities and
Transportation Commission Staff

Etta Lockett
Vice President, Regulation
PacifiCorp

Dated: _____, 2020

Dated: July 17, 2020

ROBERT W. FERGUSON
Attorney General

PACKAGING CORPORATION OF
AMERICA

Nina Suetake
Assistant Attorney General
Public Counsel Unit of the Attorney General's
Office

Brent L. Coleman
Davison Van Cleve
Counsel for Packaging Corporation of
America

Dated: _____, 2020

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Counsel for the Washington Utilities and
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Etta Lockey
Vice President, Regulation
PacifiCorp

Dated: _____, 2020

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Assistant Attorney General
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Brent L. Coleman
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Counsel for Packaging Corporation of
America

Dated: July 17 _____, 2020

Dated: _____, 2020

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PACIFICORP

Nash Callaghan
Assistant Attorney General
Counsel for the Washington Utilities and
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Etta Lockey
Vice President, Regulation
PacifiCorp


Dated: _____, 2020

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Nina Suetake
Assistant Attorney General
Public Counsel Unit of the Attorney General's
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Brent L. Coleman
Davison Van Cleve
Counsel for Packaging Corporation of
America

Dated: _____, 2020

Dated: July 17, 2020

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Attorney General

PACIFICORP



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Assistant Attorney General
Counsel for the Washington Utilities and
Transportation Commission Staff

Etta Lockey
Vice President, Regulation
PacifiCorp

Dated: July 20, 2020

Dated: _____, 2020

ROBERT W. FERGUSON
Attorney General

PACKAGING CORPORATION OF
AMERICA

Nina Suetake
Assistant Attorney General
Public Counsel Unit of the Attorney General's
Office

Brent L. Coleman
Davison Van Cleve
Counsel for Packaging Corporation of
America

Dated: _____, 2020

Dated: _____, 2020

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

Attachment 2

General Plant - Vehicles	396.7 WY	WY	14,896,522	5.80%	5.77%	863,802	859,075	(4,726)	-
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	-	-
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 Other			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)

* For regulatory purposes, vehicle depreciation is re-classified as O&M.

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	ACCURUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL 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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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	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	12,019	1.43	50-R2.5	0	12,019	1.43	12,019	1.43
344.00	50-R2.5	0	13,934	1.64	50-R2.5	0	13,934	1.64	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

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	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
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