

January 6, 2014

***VIA ELECTRONIC FILING  
AND OVERNIGHT DELIVERY***

Steven V. King  
Executive Director and Secretary  
Washington Utilities and Transportation Commission  
1300 S. Evergreen Park Drive SW  
P.O. Box 47250  
Olympia, WA 98504-7250

**RE: UE-130052 – PacifiCorp’s Motion for Clarification**

Dear Mr. King:

PacifiCorp d/b/a Pacific Power & Light Company (PacifiCorp or Company) submits for filing a motion for clarification of Order 01 issued by the Washington Utilities and Transportation Commission (Commission) in this docket on December 27, 2013, and a revised Attachment 1 to Order 01.

In Order 01, the Commission adopted revised depreciation rates as “set forth in Attachment 1 to this Order.” It appears that Attachment 1 to Order 01 is based on the attachment to PacifiCorp’s second supplemental testimony. The attachment to the second supplemental testimony included only assets and associated depreciation rates that had changed from the initial filing and did not include all of the proposed depreciation rates. The revised Attachment 1 included with this filing includes all of the depreciation rates presented in the initial filing and the two supplemental testimonies.

Please direct any informal inquiries regarding this filing to Gary Tawwater at 503-813-6805.

Sincerely,



William R. Griffith  
Vice President, Regulation

Enclosures

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of

PACIFICORP, d/b/a Pacific Power & Light  
Company,

For an Order Authorizing a Change in  
Depreciation Rates Applicable to Electric  
Property.

**DOCKET NO. UE-130052**

**PACIFICORP'S MOTION FOR  
CLARIFICATION**

1. In accordance with WAC 480-07-835(1), PacifiCorp, d/b/a Pacific Power & Light Company (PacifiCorp or Company), moves for clarification of Order 01, issued by the Washington Utilities and Transportation Commission (Commission) in this docket on December 27, 2013.
2. PacifiCorp filed its petition for an order approving revised depreciation rates for electric plant on January 11, 2013. As noted in Order 01, PacifiCorp filed further revisions to the proposed depreciation rates in First Supplemental Testimony on July 30, 2013, and in Second Supplemental Testimony on September 20, 2013. PacifiCorp included attachments with both supplemental testimonies that showed the revisions to the depreciation rates as compared to the initial filing. These attachments, however, reflected only assets and associated depreciation rates that the Company proposed to modify from those presented in its initial filing. The attachments did not reflect assets and associated depreciation rates that remained unchanged from the initial filing.
3. In Order 01, the Commission adopted revised depreciation rates as “set forth in Attachment 1 to this Order.” It appears that Attachment 1 to Order 01 is based on the

attachment to PacifiCorp's Second Supplemental Testimony. As described above, however, the attachment to the Second Supplemental Testimony showed only the assets and associated depreciation rates that had changed from the initial filing; the attachment did not include all of the proposed depreciation rates.

4. From the text of Order 01, it appears that the Commission intended to adopt revised depreciation rates that incorporate all of the changes presented in the original filing and the two supplemental testimonies, resulting in an overall decrease in total depreciation expense of \$217,000 per year. Attachment 1 to Order 01, however, does not reflect all of the changes presented in the initial filing and the two supplemental testimonies.

5. Attached to this motion is a revised Attachment 1 that reflects all of the changes to PacifiCorp's depreciation rates for electric plant presented in the initial filing and the revisions presented in the two supplemental testimonies. The rates in revised Attachment 1 result in an overall decrease in total depreciation expense of \$217,000 per year. As further described below, PacifiCorp requests that the Commission issue an order clarifying the Commission's intent to adopt revised depreciation rates for PacifiCorp as set forth in revised Attachment 1.

## REQUEST FOR RELIEF

6. PacifiCorp respectfully requests that the Commission either:
- (1) Issue an errata to Order 01 replacing the Attachment 1 originally included with the order with the revised Attachment 1 included with this motion;  
or
  - (2) Issue an order clarifying that Order 01 intended to adopt all of the changes in PacifiCorp's depreciation rates presented in the initial filing and the two supplemental testimonies as set forth in revised Attachment 1.

Respectfully submitted this 6<sup>th</sup> day of January, 2014.

  
Sarah Wallace  
Senior Counsel  
PacifiCorp  
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Portland, OR 97232  
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Email: sarah.wallace@pacificorp.com

# Attachment 1

PACIFICORP  
 UE-130052  
 COMPARISON OF SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE  
 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PACIFICORP PROPOSAL AND SETTLEMENT SCENARIO AS OF DECEMBER 31, 2013\*

ACCOUNT (1)	ORIGINAL COST (2)	ORIGINAL FILING modified by 1st and 2nd SUPPLEMENTALS					SUPPLEMENTAL INCREASE/ (DECREASE)	Washington Allocated			Factor	WA%	
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL			1st Supplemental	2nd Supplemental	Total Adjustment			
					ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)							
<b>STEAM PRODUCTION PLANT</b>													
<b>BLUNDELL</b>													
** 310.20	Land Rights	35,883,107	12-2037	SQUARE	0	749,645	2.09	-	-	-	CAGE	0%	
** 311.00	Structures and Improvements	7,987,767	12-2037	120-R1.5	(4)	200,384	2.51	-	-	-	CAGE	0%	
** 312.00	Boiler Plant Equipment	32,138,163	12-2037	68-S0	(3)	956,383	2.98	-	-	-	CAGE	0%	
** 314.00	Turbogenerator Units	31,553,409	12-2037	57-S0	(5)	1,041,217	3.30	-	-	-	CAGE	0%	
** 315.00	Accessory Electric Equipment	7,466,710	12-2037	75-R2.5	(3)	201,322	2.70	-	-	-	CAGE	0%	
** 316.00	Miscellaneous Power Plant Equipment	1,201,253	12-2037	40-O1	(5)	45,166	3.76	-	-	-	CAGE	0%	
	Reserve Amortization					(785,202)		-	-	-	CAGE	0%	
	<b>TOTAL BLUNDELL</b>	<b>116,230,409</b>				<b>2,408,915</b>	<b>2.07</b>	-	-	-			
<b>CARBON</b>													
** 311.00	Structures and Improvements	15,307,553	04-2015	120-R1.5	(17)	6,179,740	40.37	-	-	-	CAGE	0%	
** 312.00	Boiler Plant Equipment	69,815,616	04-2015	68-S0	(17)	31,201,031	44.69	-	-	-	CAGE	0%	
** 314.00	Turbogenerator Units	27,988,927	04-2015	57-S0	(17)	12,639,970	45.16	-	-	-	CAGE	0%	
** 315.00	Accessory Electric Equipment	6,186,682	04-2015	75-R2.5	(17)	2,831,240	45.76	-	-	-	CAGE	0%	
** 316.00	Miscellaneous Power Plant Equipment	785,532	04-2015	40-O1	(17)	446,166	56.80	-	-	-	CAGE	0%	
	<b>TOTAL CARBON</b>	<b>120,084,309</b>				<b>53,298,147</b>	<b>44.38</b>	-	-	-			
<b>CHOLLA</b>													
** 310.20	Land Rights	1,201,892	12-2042	SQUARE	0	34,717	2.89	-	-	-	CAGE	0%	
** 311.00	Structures and Improvements	59,529,736	12-2042	120-R1.5	(6)	1,393,362	2.34	-	-	-	CAGE	0%	
** 312.00	Boiler Plant Equipment	338,609,788	12-2042	68-S0	(5)	9,791,222	2.89	-	-	-	CAGE	0%	
** 314.00	Turbogenerator Units	67,254,417	12-2042	57-S0	(7)	1,916,204	2.85	-	-	-	CAGE	0%	
** 315.00	Accessory Electric Equipment	66,300,089	12-2042	75-R2.5	(5)	1,541,451	2.32	-	-	-	CAGE	0%	
** 316.00	Miscellaneous Power Plant Equipment	4,007,074	12-2042	40-O1	(7)	132,640	3.31	-	-	-	CAGE	0%	
	<b>TOTAL CHOLLA</b>	<b>536,902,995</b>				<b>14,809,596</b>	<b>2.76</b>	-	-	-			
<b>COLSTRIP</b>													
311.00	Structures and Improvements	58,645,567	12-2046	120-R1.5	(6)	1,102,381	1.88	140,687	-	31,288	31,288	CAGW	22.24%
312.00	Boiler Plant Equipment	117,788,667	12-2046	68-S0	(6)	2,634,729	2.24	242,471	-	53,925	53,925	CAGW	22.24%
314.00	Turbogenerator Units	34,006,214	12-2046	57-S0	(8)	889,007	2.61	67,063	-	14,915	14,915	CAGW	22.24%
315.00	Accessory Electric Equipment	8,893,886	12-2046	75-R2.5	(5)	162,961	1.83	29,239	-	6,503	6,503	CAGW	22.24%
316.00	Miscellaneous Power Plant Equipment	2,124,535	12-2046	40-O1	(7)	61,662	2.90	6,441	-	1,432	1,432	CAGW	22.24%
	Reserve Amortization					(2,293,038)		(2,293,038)	-	(509,964)	(509,964)	CAGW	22.24%
	<b>TOTAL COLSTRIP</b>	<b>221,458,870</b>				<b>2,557,702</b>	<b>1.15</b>	<b>(1,807,137)</b>	-	<b>(401,901)</b>	<b>(401,901)</b>		
<b>CRAIG</b>													
** 311.00	Structures and Improvements	36,504,160	12-2034	120-R1.5	(6)	771,491	2.11	-	-	-	CAGE	0%	
** 312.00	Boiler Plant Equipment	102,174,077	12-2034	68-S0	(5)	3,068,989	3.00	-	-	-	CAGE	0%	
** 314.00	Turbogenerator Units	27,213,965	12-2034	57-S0	(7)	953,201	3.50	-	-	-	CAGE	0%	
** 315.00	Accessory Electric Equipment	16,744,310	12-2034	75-R2.5	(5)	341,644	2.04	-	-	-	CAGE	0%	
** 316.00	Miscellaneous Power Plant Equipment	1,646,012	12-2034	40-O1	(7)	51,273	3.11	-	-	-	CAGE	0%	
	<b>TOTAL CRAIG</b>	<b>184,282,524</b>				<b>5,186,598</b>	<b>2.81</b>	-	-	-			

PACIFICORP  
UE-130052  
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ACCOUNT (1)	ORIGINAL COST (2)	ORIGINAL FILING modified by 1st and 2nd SUPPLEMENTALS					SUPPLEMENTAL INCREASE/ (DECREASE)	Washington Allocated			Factor	WA%
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL			1st Supplemental	2nd Supplemental	Total Adjustment		
					AMOUNT (6)	ACCRUAL RATE (7)						
<b>DAVE JOHNSTON</b>												
** 310.20 Land Rights	99,970	12-2027	SQUARE	0	2,304	2.30	-	-	-	CAGE	0%	
** 311.00 Structures and Improvements	151,253,467	12-2027	120-R1.5	(4)	8,412,996	5.56	-	-	-	CAGE	0%	
** 312.00 Boiler Plant Equipment	688,471,037	12-2027	68-S0	(4)	39,169,525	5.69	-	-	-	CAGE	0%	
** 314.00 Turbogenerator Units	98,128,002	12-2027	57-S0	(5)	4,731,860	4.82	-	-	-	CAGE	0%	
** 315.00 Accessory Electric Equipment	60,114,471	12-2027	75-R2.5	(3)	3,410,792	5.67	-	-	-	CAGE	0%	
** 316.00 Miscellaneous Power Plant Equipment	8,382,703	12-2027	40-O1	(4)	505,764	6.03	-	-	-	CAGE	0%	
TOTAL DAVE JOHNSTON	1,006,449,649				56,233,241	5.59	-	-	-			
<b>GADSBY</b>												
** 311.00 Structures and Improvements	15,146,478	12-2032	120-R1.5	(15)	305,566	2.02	-	-	-	CAGE	0%	
** 312.00 Boiler Plant Equipment	37,667,118	12-2032	68-S0	(13)	837,698	2.22	-	-	-	CAGE	0%	
** 314.00 Turbogenerator Units	19,044,014	12-2032	57-S0	(15)	462,691	2.43	-	-	-	CAGE	0%	
** 315.00 Accessory Electric Equipment	7,776,019	12-2032	75-R2.5	(14)	223,415	2.87	-	-	-	CAGE	0%	
** 316.00 Miscellaneous Power Plant Equipment	438,918	12-2032	40-O1	(13)	13,933	3.17	-	-	-	CAGE	0%	
TOTAL GADSBY	80,072,547				(2,341,500) (498,197)	(0.62)	-	-	-			
<b>HAYDEN</b>												
** 311.00 Structures and Improvements	17,496,938	12-2030	120-R1.5	(5)	807,709	4.62	-	-	-	CAGE	0%	
** 312.00 Boiler Plant Equipment	55,025,073	12-2030	68-S0	(5)	1,728,640	3.14	-	-	-	CAGE	0%	
** 314.00 Turbogenerator Units	9,132,027	12-2030	57-S0	(6)	337,005	3.69	-	-	-	CAGE	0%	
** 315.00 Accessory Electric Equipment	2,506,150	12-2030	75-R2.5	(5)	43,730	1.74	-	-	-	CAGE	0%	
** 316.00 Miscellaneous Power Plant Equipment	1,157,787	12-2030	40-O1	(6)	37,283	3.22	-	-	-	CAGE	0%	
TOTAL HAYDEN	85,317,975				2,954,367	3.46	-	-	-			
<b>HUNTER</b>												
** 310.20 Land Rights	246,338	12-2042	SQUARE	0	3,972	1.61	-	-	-	CAGE	0%	
** 311.00 Structures and Improvements	205,687,040	12-2042	120-R1.5	(7)	3,961,970	1.93	-	-	-	CAGE	0%	
** 312.00 Boiler Plant Equipment	702,626,566	12-2042	68-S0	(6)	19,619,877	2.79	-	-	-	CAGE	0%	
** 314.00 Turbogenerator Units	222,126,262	12-2042	57-S0	(8)	7,035,448	3.17	-	-	-	CAGE	0%	
** 315.00 Accessory Electric Equipment	97,810,677	12-2042	75-R2.5	(6)	1,923,169	1.97	-	-	-	CAGE	0%	
** 316.00 Miscellaneous Power Plant Equipment	3,507,126	12-2042	40-O1	(8)	107,948	3.08	-	-	-	CAGE	0%	
Reserve Amortization					(5,927,184)		-	-	-	CAGE	0%	
TOTAL HUNTER	1,232,004,008				26,725,200	2.17	-	-	-			
<b>HUNTINGTON</b>												
** 311.00 Structures and Improvements	115,994,872	12-2036	120-R1.5	(7)	2,766,681	2.39	-	-	-	CAGE	0%	
** 312.00 Boiler Plant Equipment	536,092,514	12-2036	68-S0	(6)	19,525,452	3.64	-	-	-	CAGE	0%	
** 314.00 Turbogenerator Units	120,883,824	12-2036	57-S0	(7)	4,152,261	3.43	-	-	-	CAGE	0%	
** 315.00 Accessory Electric Equipment	46,144,674	12-2036	75-R2.5	(6)	1,283,203	2.78	-	-	-	CAGE	0%	
** 316.00 Miscellaneous Power Plant Equipment	2,628,590	12-2036	40-O1	(7)	103,973	3.96	-	-	-	CAGE	0%	
TOTAL HUNTINGTON	821,744,475				27,831,570	3.39	-	-	-			
<b>JAMES RIVER</b>												
311.00 Structures and Improvements	5,711,885	12-2015	120-R1.5	0	366,557	6.42	101,364	-	22,543	22,543	CAGW	22.24%
312.00 Boiler Plant Equipment	5,717,447	12-2015	68-S0	0	372,396	6.51	101,800	-	22,640	22,640	CAGW	22.24%
314.00 Turbogenerator Units	18,302,388	12-2015	57-S0	0	1,214,959	6.64	343,629	-	76,422	76,422	CAGW	22.24%
315.00 Accessory Electric Equipment	4,287,195	12-2015	75-R2.5	0	277,846	6.48	76,303	-	16,970	16,970	CAGW	22.24%
TOTAL JAMES RIVER	34,018,915				2,231,758	6.56	623,096	-	138,574	138,574		

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ACCOUNT (1)	ORIGINAL COST (2)	ORIGINAL FILING modified by 1st and 2nd SUPPLEMENTALS					SUPPLEMENTAL INCREASE/ (DECREASE)	Washington Allocated			Factor	WA%
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	ACCUMULATED ANNUAL AMOUNT (6)	ACCUMULATED ANNUAL RATE (7)		1st Supplemental	2nd Supplemental	Total Adjustment		
<b>JIM BRIDGER</b>												
310.20 Land Rights	281,111	12-2037	SQUARE	0	3,828	1.36	(186)	-	(39.77)	(40)	JBG	21.38%
311.00 Structures and Improvements	139,335,557	12-2037	120-R1.5	(8)	2,607,794	1.87	(90,379)	-	(19,323)	(19,323)	JBG	21.38%
312.00 Boiler Plant Equipment	695,882,281	12-2037	68-S0	(7)	19,874,604	2.86	(1,022,896)	-	(218,696)	(218,696)	JBG	21.38%
314.00 Turbogenerator Units	212,082,399	12-2037	57-S0	(8)	7,117,884	3.36	(204,153)	-	(43,648)	(43,648)	JBG	21.38%
315.00 Accessory Electric Equipment	58,392,864	12-2037	75-R2.5	(7)	1,128,566	1.93	(25,099)	-	(5,366)	(5,366)	JBG	21.38%
316.00 Miscellaneous Power Plant Equipment	3,580,471	12-2037	40-O1	(8)	111,544	3.12	(1,573)	-	(336)	(336)	JBG	21.38%
<b>TOTAL JIM BRIDGER</b>	<b>1,109,554,682</b>				<b>30,844,220</b>	<b>2.78</b>	<b>(1,344,286)</b>	<b>-</b>	<b>(287,409)</b>	<b>(287,409)</b>		
<b>NAUGHTON</b>												
** 310.20 Land Rights	15,016	12-2029	SQUARE	0	218	1.45	-	-	-	-	CAGE	0%
** 311.00 Structures and Improvements	113,466,832	12-2029	120-R1.5	(5)	4,929,732	4.34	-	-	-	-	CAGE	0%
** 312.00 Boiler Plant Equipment	516,727,023	12-2029	68-S0	(4)	24,835,413	4.81	-	-	-	-	CAGE	0%
** 314.00 Turbogenerator Units	77,841,080	12-2029	57-S0	(6)	3,245,598	4.17	-	-	-	-	CAGE	0%
** 315.00 Accessory Electric Equipment	61,140,202	12-2029	75-R2.5	(4)	3,135,107	5.13	-	-	-	-	CAGE	0%
** 316.00 Miscellaneous Power Plant Equipment	1,941,067	12-2029	40-O1	(6)	99,920	5.15	-	-	-	-	CAGE	0%
<b>TOTAL NAUGHTON</b>	<b>771,131,219</b>				<b>36,245,988</b>	<b>4.70</b>						
<b>WYODAK</b>												
** 310.20 Land Rights	164,797	12-2039	SQUARE	0	2,726	1.65	-	-	-	-	CAGE	0%
** 311.00 Structures and Improvements	50,999,494	12-2039	120-R1.5	(5)	1,022,798	2.01	-	-	-	-	CAGE	0%
** 312.00 Boiler Plant Equipment	303,169,722	12-2039	68-S0	(4)	9,376,339	3.09	-	-	-	-	CAGE	0%
** 314.00 Turbogenerator Units	62,805,875	12-2039	57-S0	(6)	1,958,627	3.12	-	-	-	-	CAGE	0%
** 315.00 Accessory Electric Equipment	27,951,229	12-2039	75-R2.5	(4)	681,063	2.44	-	-	-	-	CAGE	0%
** 316.00 Miscellaneous Power Plant Equipment	1,195,691	12-2039	40-O1	(6)	48,714	4.07	-	-	-	-	CAGE	0%
<b>TOTAL WYODAK</b>	<b>446,286,807</b>				<b>13,090,267</b>	<b>2.93</b>						
<b>TOTAL DEPRECIABLE STEAM PRODUCTION PLAN</b>	<b>6,765,539,385</b>				<b>273,919,372</b>	<b>4.05</b>	<b>(2,528,327)</b>	<b>-</b>	<b>(550,736)</b>	<b>(550,736)</b>		
<b>310.30 Water Rights</b>												
Carbon	865,461											
Dave Johnston	9,700,997											
Gadsby	8,138											
Hunter	24,271,831											
Huntington	1,471,639											
JimBridger	171,270											
Naughton	691											
Wyodak	13,497											
Total Account 310.30 Water Rights	36,503,523											
<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>6,802,042,908</b>				<b>273,919,372</b>	<b>4.03</b>		<b>-</b>	<b>(550,736)</b>	<b>(550,736)</b>		



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		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL			1st Supplemental	2nd Supplemental	Total Adjustment		
		ACCUMULATED AMOUNT (6)	ACCUMULATED RATE (7)									
<b>HYDRAULIC PRODUCTION PLANT</b>												
<b>ASHTON/ST. ANTHONY</b>												
** 330.20	Land Rights	28,700	12-2027	SQUARE	0	801	2.79					
** 331.00	Structures and Improvements	1,173,118	12-2027	120-R1.5	(2)	39,108	3.33					
** 332.00	Reservoirs, Dams and Waterways	29,573,679	12-2027	120-R2	(1)	1,830,162	6.19					
** 333.00	Waterwheels, Turbines and Generators	2,431,402	12-2027	90-L1.5	(2)	78,004	3.21					
** 334.00	Accessory Electric Equipment	1,358,678	12-2027	70-L0	(3)	51,201	3.77					
** 335.00	Miscellaneous Power Plant Equipment	8,519	12-2027	75-R0.5	(1)	240	2.82					
** 336.00	Roads, Railroads and Bridges	732	12-2027	120-R1.5	(5)	12	1.64					
	<b>TOTAL ASHTON/ST. ANTHONY</b>	<b>34,574,828</b>				<b>1,999,528</b>	<b>5.78</b>					
<b>BEAR RIVER</b>												
** 330.20	Land Rights	5,879	12-2033	SQUARE	0	81	1.38					
** 331.00	Structures and Improvements	4,638,271	12-2033	120-R1.5	(3)	143,190	3.09					
** 332.00	Reservoirs, Dams and Waterways	28,903,985	12-2033	120-R2	(2)	956,665	3.31					
** 333.00	Waterwheels, Turbines and Generators	10,637,089	12-2033	90-L1.5	(4)	373,788	3.50					
** 334.00	Accessory Electric Equipment	4,042,609	12-2033	70-L0	(4)	153,325	3.79					
** 335.00	Miscellaneous Power Plant Equipment	80,932	12-2033	75-R0.5	(1)	2,213	2.73					
** 336.00	Roads, Railroads and Bridges	594,628	12-2033	120-R1.5	(3)	17,478	2.94					
	<b>TOTAL BEAR RIVER</b>	<b>48,903,393</b>				<b>1,645,740</b>	<b>3.37</b>					
<b>BEND</b>												
** 331.00	Structures and Improvements	56,573	12-2016	120-R1.5	0	1,180	2.09					
** 332.00	Reservoirs, Dams and Waterways	530,917	12-2016	120-R2	0	93,670	17.64					
** 333.00	Waterwheels, Turbines and Generators	94,985	12-2016	90-L1.5	(1)	6,454	6.79					
** 334.00	Accessory Electric Equipment	614,725	12-2016	70-L0	0	21,715	3.53					
** 335.00	Miscellaneous Power Plant Equipment	15,206	12-2016	75-R0.5	0	514	3.38					
** 336.00	Roads, Railroads and Bridges	172	12-2016	120-R1.5	0	-	0.00					
	<b>TOTAL BEND</b>	<b>1,312,577</b>				<b>123,533</b>	<b>9.41</b>					
<b>BIG FORK</b>												
** 331.00	Structures and Improvements	603,482	12-2053	120-R1.5	(5)	8,525	1.41					
** 332.00	Reservoirs, Dams and Waterways	4,681,574	12-2053	120-R2	(4)	60,407	1.29					
** 333.00	Waterwheels, Turbines and Generators	1,488,399	12-2053	90-L1.5	(8)	21,795	1.46					
** 334.00	Accessory Electric Equipment	295,206	12-2053	70-L0	(8)	4,475	1.52					
** 336.00	Roads, Railroads and Bridges	231,346	12-2053	120-R1.5	(4)	4,932	2.13					
	<b>TOTAL BIG FORK</b>	<b>7,300,007</b>				<b>100,134</b>	<b>1.37</b>					
<b>CONDIT</b>												
** 330.20	Land Rights			FULLY ACCRUED								
** 330.40	Flood Rights			FULLY ACCRUED								
** 331.00	Structures and Improvements			FULLY ACCRUED								
** 332.00	Reservoirs, Dams and Waterways			FULLY ACCRUED								
** 333.00	Waterwheels, Turbines and Generators			FULLY ACCRUED								
** 334.00	Accessory Electric Equipment			FULLY ACCRUED								
** 335.00	Miscellaneous Power Plant Equipment			FULLY ACCRUED								
** 336.00	Roads, Railroads and Bridges			FULLY ACCRUED								
	<b>TOTAL CONDIT</b>											

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ACCOUNT (1)	ORIGINAL COST (2)	ORIGINAL FILING modified by 1st and 2nd SUPPLEMENTALS					SUPPLEMENTAL INCREASE/ (DECREASE)	Washington Allocated			Factor	WA%
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL			1st Supplemental	2nd Supplemental	Total Adjustment		
					ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)						
<b>CUTLER</b>												
** 330.30	Water Rights	4,818	12-2024	SQUARE	0	150	3.11					
** 330.40	Flood Rights	90,968	12-2024	SQUARE	0	3,031	3.33					
** 331.00	Structures and Improvements	3,948,380	12-2024	120-R1.5	(1)	199,880	5.06					
** 332.00	Reservoirs, Dams and Waterways	7,511,398	12-2024	120-R2	(1)	376,502	5.01					
** 333.00	Waterwheels, Turbines and Generators	11,967,826	12-2024	90-L1.5	(1)	859,713	7.18					
** 334.00	Accessory Electric Equipment	2,534,261	12-2024	70-L0	(2)	184,817	7.29					
** 335.00	Miscellaneous Power Plant Equipment	12,377	12-2024	75-R0.5	(1)	560	4.52					
** 336.00	Roads, Railroads and Bridges	569,199	12-2024	120-R1.5	(1)	25,849	4.54					
	TOTAL CUTLER	26,639,227				1,650,502	6.20					
<b>EAGLE POINT</b>												
** 330.20	Land Rights	12,122	12-2025	SQUARE	0	-	-					
** 331.00	Structures and Improvements	137,765	12-2025	120-R1.5	(1)	1,800	1.31					
** 332.00	Reservoirs, Dams and Waterways	1,222,846	12-2025	120-R2	(1)	15,337	1.25					
** 333.00	Waterwheels, Turbines and Generators	247,701	12-2025	90-L1.5	(4)	765	0.31					
** 334.00	Accessory Electric Equipment	96,830	12-2025	70-L0	(2)	2,592	2.68					
** 336.00	Roads, Railroads and Bridges	105,338	12-2025	120-R1.5	(1)	3,118	2.96					
	TOTAL EAGLE POINT	1,822,603				23,612	1.30					
<b>FOUNTAIN GREEN</b>												
** 331.00	Structures and Improvements			FULLY ACCRUED								
** 332.00	Reservoirs, Dams and Waterways			FULLY ACCRUED								
** 333.00	Waterwheels, Turbines and Generators			FULLY ACCRUED								
** 334.00	Accessory Electric Equipment			FULLY ACCRUED								
** 336.00	Roads, Railroads and Bridges			FULLY ACCRUED								
	TOTAL FOUNTAIN GREEN											
<b>GRANITE</b>												
** 331.00	Structures and Improvements	532,428	12-2030	120-R1.5	(2)	23,538	4.42					
** 332.00	Reservoirs, Dams and Waterways	3,759,568	12-2030	120-R2	(1)	135,424	3.60					
** 333.00	Waterwheels, Turbines and Generators	715,247	12-2030	90-L1.5	(4)	21,901	3.06					
** 334.00	Accessory Electric Equipment	206,748	12-2030	70-L0	(3)	7,498	3.63					
** 335.00	Miscellaneous Power Plant Equipment	1,385	12-2030	75-R0.5	(2)	34	2.45					
	TOTAL GRANITE	5,215,376				188,395	3.61					
<b>KLAMATH RIVER</b>												
** 330.20	Land Rights	638,993	12-2020	SQUARE	0	44,883	7.02					
** 330.40	Flood Rights	252,510	12-2020	SQUARE	0	13,315	5.27					
** 331.00	Structures and Improvements	897,708	12-2020	120-R1.5	(1)	70,648	7.87					
** 332.00	Reservoirs, Dams and Waterways	11,715,921	12-2020	120-R2	(1)	678,026	5.79					
** 333.00	Waterwheels, Turbines and Generators	277,225	12-2020	90-L1.5	(3)	16,198	5.84					
** 334.00	Accessory Electric Equipment	836,614	12-2020	70-L0	(1)	69,633	8.32					
** 335.00	Miscellaneous Power Plant Equipment	60,489	12-2020	75-R0.5	(1)	4,184	6.92					
** 336.00	Roads, Railroads and Bridges	239,834	12-2020	120-R1.5	(1)	17,779	7.41					
	TOTAL KLAMATH RIVER	14,919,294				914,666	6.13					

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ACCOUNT (1)	ORIGINAL COST (2)	ORIGINAL FILING modified by 1st and 2nd SUPPLEMENTALS					SUPPLEMENTAL INCREASE/ (DECREASE)	Washington Allocated			Factor	WA%
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL			1st Supplemental	2nd Supplemental	Total Adjustment		
					ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)						
<b>KLAMATH RIVER - ACCELERATED</b>												
** 330.20 Land Rights	40,941	12-2019	SQUARE	0	2,233	5.45						
** 330.40 Flood Rights	1,030	12-2019	SQUARE	0	56	5.44						
** 331.00 Structures and Improvements	13,695,980	12-2019	SQUARE	0	1,138,372	8.31						
** 332.00 Reservoirs, Dams and Waterways	34,075,662	12-2019	SQUARE	0	2,425,041	7.12						
** 333.00 Waterwheels, Turbines and Generators	17,786,162	12-2019	SQUARE	0	1,392,722	7.83						
** 334.00 Accessory Electric Equipment	16,047,648	12-2019	SQUARE	0	1,491,231	9.29						
** 335.00 Miscellaneous Power Plant Equipment	173,067	12-2019	SQUARE	0	11,137	6.44						
** 336.00 Roads, Railroads and Bridges	2,547,856	12-2019	SQUARE	0	190,487	7.48						
TOTAL KLAMATH RIVER ACCELERATED	84,368,346				6,651,279	7.88						
<b>LAST CHANCE</b>												
** 331.00 Structures and Improvements	446,367	12-2025	120-R1.5	(1)	15,406	3.45						
** 332.00 Reservoirs, Dams and Waterways	956,229	12-2025	120-R2	(1)	38,512	4.03						
** 333.00 Waterwheels, Turbines and Generators	1,060,035	12-2025	90-L1.5	(2)	35,563	3.35						
** 334.00 Accessory Electric Equipment	257,824	12-2025	70-L0	(2)	12,972	5.03						
** 336.00 Roads, Railroads and Bridges	64,973	12-2025	120-R1.5	(1)	1,995	3.07						
TOTAL LAST CHANCE	2,785,428				104,448	3.75						
<b>LIFTON</b>												
** 330.20 Land Rights	20,759	12-2033	SQUARE	0	389	1.87						
** 330.30 Water Rights	24,130	12-2033	SQUARE	0	466	1.93						
** 331.00 Structures and Improvements	1,190,920	12-2033	120-R1.5	(4)	33,297	2.80						
** 332.00 Reservoirs, Dams and Waterways	8,222,952	12-2033	120-R2	(3)	260,898	3.17						
** 333.00 Waterwheels, Turbines and Generators	7,747,695	12-2033	90-L1.5	(2)	320,003	4.13						
** 334.00 Accessory Electric Equipment	282,695	12-2033	70-L0	(4)	9,984	3.53						
** 335.00 Miscellaneous Power Plant Equipment	2,861	12-2033	75-R0.5	(2)	85	2.97						
** 336.00 Roads, Railroads and Bridges	186,243	12-2033	120-R1.5	(2)	7,129	3.83						
TOTAL LIFTON	17,678,255				632,251	3.58						
<b>MERWIN</b>												
** 330.20 Land Rights	300,510	12-2058	SQUARE	0	1,517	0.50						
** 330.50 Fish/Wildlife	212,280	12-2058	SQUARE	0	1,011	0.48						
** 331.00 Structures and Improvements	94,372,015	12-2058	120-R1.5	(4)	1,993,989	2.11						
** 332.00 Reservoirs, Dams and Waterways	24,113,999	12-2058	120-R2	(6)	442,208	1.83						
** 333.00 Waterwheels, Turbines and Generators	7,768,646	12-2058	90-L1.5	(16)	111,834	1.44						
** 334.00 Accessory Electric Equipment	9,928,730	12-2058	70-L0	(8)	232,550	2.34						
** 335.00 Miscellaneous Power Plant Equipment	157,007	12-2058	75-R0.5	(3)	3,250	2.07						
** 336.00 Roads, Railroads and Bridges	2,138,830	12-2058	120-R1.5	(5)	34,563	1.62						
TOTAL MERWIN	138,992,017				2,820,922	2.03						
<b>NORTH UMPQUA</b>												
** 331.00 Structures and Improvements	106,864,116	12-2038	120-R1.5	(2)	4,078,878	3.82						
** 332.00 Reservoirs, Dams and Waterways	119,045,003	12-2038	120-R2	(2)	3,452,056	2.90						
** 333.00 Waterwheels, Turbines and Generators	23,897,207	12-2038	90-L1.5	(4)	780,725	3.27						
** 334.00 Accessory Electric Equipment	15,581,671	12-2038	70-L0	(4)	583,844	3.75						
** 335.00 Miscellaneous Power Plant Equipment	707,252	12-2038	75-R0.5	(2)	21,552	3.05						
** 336.00 Roads, Railroads and Bridges	6,806,273	12-2038	120-R1.5	(3)	185,663	2.73						
TOTAL NORTH UMPQUA	272,901,522				9,102,718	3.34						

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ACCOUNT (1)	ORIGINAL COST (2)	ORIGINAL FILING modified by 1st and 2nd SUPPLEMENTALS					SUPPLEMENTAL INCREASE/ (DECREASE)	Washington Allocated			Factor	WA%
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL			1st Supplemental	2nd Supplemental	Total Adjustment		
					ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)						
<b>OLMSTED</b>												
** 331.00 Structures and Improvements	188,480	12-2016	120-R1.5	(1)	11,250	5.97						
** 334.00 Accessory Electric Equipment	28,230	12-2016	70-L0	0	2,621	9.28						
** 335.00 Miscellaneous Power Plant Equipment	3,224	12-2016	75-R0.5	0	144	4.47						
** 336.00 Roads, Railroads and Bridges	12,598	12-2016	120-R1.5	0	1,601	12.71						
TOTAL OLMSTED	232,532				15,616	6.72						
<b>PARIS</b>												
** 331.00 Structures and Improvements	115,470	12-2017	120-R1.5	0	11,734	10.16						
** 332.00 Reservoirs, Dams and Waterways	95,207	12-2017	120-R2	(1)	-	0.00						
** 333.00 Waterwheels, Turbines and Generators	72,290	12-2017	90-L1.5	(1)	-	0.00						
** 334.00 Accessory Electric Equipment	148,531	12-2017	70-L0	(1)	7,273	4.90						
** 335.00 Miscellaneous Power Plant Equipment	411	12-2017	75-R0.5	0	-	0.00						
TOTAL PARIS	431,910				19,007	4.40						
<b>PIONEER</b>												
** 330.20 Land Rights	9,247	12-2030	SQUARE	0	101	1.09						
** 330.30 Water Rights	110,806	12-2030	SQUARE	0	1,210	1.09						
** 331.00 Structures and Improvements	511,367	12-2030	120-R1.5	(2)	18,118	3.54						
** 332.00 Reservoirs, Dams and Waterways	8,084,669	12-2030	120-R2	(2)	239,907	2.97						
** 333.00 Waterwheels, Turbines and Generators	1,593,836	12-2030	90-L1.5	(2)	68,640	4.31						
** 334.00 Accessory Electric Equipment	533,462	12-2030	70-L0	(3)	19,598	3.67						
** 335.00 Miscellaneous Power Plant Equipment	9,468	12-2030	75-R0.5	(1)	270	2.85						
** 336.00 Roads, Railroads and Bridges	70,497	12-2030	120-R1.5	(1)	3,643	5.17						
TOTAL PIONEER	10,923,353				351,487	3.22						
<b>PROSPECT # 1, 2 AND 4</b>												
** 330.20 Land Rights	3,712	12-2038	SQUARE	0	75	2.02						
** 330.40 Flood Rights	3,167	12-2038	SQUARE	0	43	1.36						
** 331.00 Structures and Improvements	3,293,640	12-2038	120-R1.5	(3)	91,308	2.77						
** 332.00 Reservoirs, Dams and Waterways	36,188,926	12-2038	120-R2	(2)	1,181,931	3.27						
** 333.00 Waterwheels, Turbines and Generators	3,875,233	12-2038	90-L1.5	(4)	123,224	3.18						
** 334.00 Accessory Electric Equipment	2,144,391	12-2038	70-L0	(5)	71,541	3.34						
** 335.00 Miscellaneous Power Plant Equipment	18,804	12-2038	75-R0.5	(2)	573	3.05						
** 336.00 Roads, Railroads and Bridges	290,689	12-2038	120-R1.5	(3)	8,264	2.84						
TOTAL PROSPECT # 1, 2 AND 4	45,818,562				1,476,959	3.22						
<b>PROSPECT #3</b>												
** 331.00 Structures and Improvements	331,999	12-2018	120-R1.5	0	18,124	5.46						
** 332.00 Reservoirs, Dams and Waterways	4,210,645	12-2018	120-R2	0	174,936	4.15						
** 333.00 Waterwheels, Turbines and Generators	1,799,013	12-2018	90-L1.5	0	85,572	4.76						
** 334.00 Accessory Electric Equipment	468,464	12-2018	70-L0	(1)	24,585	5.25						
** 335.00 Miscellaneous Power Plant Equipment	70,752	12-2018	75-R0.5	0	2,989	4.22						
** 336.00 Roads, Railroads and Bridges	58,926	12-2018	120-R1.5	(1)	1,936	3.29						
TOTAL PROSPECT #3	6,939,799				308,142	4.44						

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ACCOUNT (1)	ORIGINAL COST (2)	ORIGINAL FILING modified by 1st and 2nd SUPPLEMENTALS					ACCURUAL AMOUNT (6)	ACCURUAL RATE (7)	SUPPLEMENTAL INCREASE/ (DECREASE)	Washington Allocated			Factor	WA%
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	1st Supplemental	2nd Supplemental				Total Adjustment				
<b>SANTA CLARA</b>														
** 331.00	Structures and Improvements	178,623	12-2020	120-R1.5	(1)	9,019	5.05							
** 332.00	Reservoirs, Dams and Waterways	1,133,774	12-2020	120-R2	(1)	55,769	4.92							
** 333.00	Waterwheels, Turbines and Generators	460,843	12-2020	90-L1.5	(1)	20,481	4.44							
** 334.00	Accessory Electric Equipment	680,467	12-2020	70-L0	(1)	37,186	5.46							
** 335.00	Miscellaneous Power Plant Equipment	7,821	12-2020	75-R0.5	(1)	283	3.62							
** 336.00	Roads, Railroads and Bridges	2,684	12-2020	120-R1.5	(2)	48	1.79							
	TOTAL SANTA CLARA	2,464,211				122,786	4.98							
<b>STAIRS</b>														
** 331.00	Structures and Improvements	179,687	12-2030	120-R1.5	(3)	4,274	2.38							
** 332.00	Reservoirs, Dams and Waterways	737,424	12-2030	120-R2	(2)	26,247	3.56							
** 333.00	Waterwheels, Turbines and Generators	514,367	12-2030	90-L1.5	(3)	12,983	2.52							
** 334.00	Accessory Electric Equipment	174,576	12-2030	70-L0	(3)	4,949	2.83							
** 336.00	Roads, Railroads and Bridges	5,493	12-2030	120-R1.5	(1)	279	5.08							
	TOTAL STAIRS	1,611,547				48,732	3.02							
<b>SWIFT</b>														
** 330.20	Land Rights	6,277,413	12-2058	SQUARE	0	53,705	0.86							
** 330.50	Fish/Wildlife	97,228	12-2058	SQUARE	0	851	0.88							
** 331.00	Structures and Improvements	69,147,823	12-2058	120-R1.5	(4)	1,564,703	2.26							
** 332.00	Reservoirs, Dams and Waterways	51,129,022	12-2058	120-R2	(7)	717,022	1.40							
** 333.00	Waterwheels, Turbines and Generators	11,769,137	12-2058	90-L1.5	(16)	192,004	1.63							
** 334.00	Accessory Electric Equipment	4,368,834	12-2058	70-L0	(8)	100,223	2.29							
** 335.00	Miscellaneous Power Plant Equipment	409,190	12-2058	75-R0.5	(5)	5,991	1.46							
** 336.00	Roads, Railroads and Bridges	1,008,339	12-2058	120-R1.5	(5)	19,983	1.98							
	TOTAL SWIFT	144,206,986				2,654,482	1.84							
<b>VIVA NAUGHTON</b>														
** 331.00	Structures and Improvements	401,422	12-2040	120-R1.5	(3)	8,615	2.15							
** 332.00	Reservoirs, Dams and Waterways	103,181	12-2040	120-R2	(2)	2,101	2.04							
** 333.00	Waterwheels, Turbines and Generators	494,000	12-2040	90-L1.5	(7)	11,188	2.26							
** 334.00	Accessory Electric Equipment	166,341	12-2040	70-L0	(6)	4,368	2.63							
** 335.00	Miscellaneous Power Plant Equipment	20,313	12-2040	75-R0.5	(2)	466	2.29							
	TOTAL VIVA NAUGHTON	1,185,257				26,738	2.26							
<b>WALLOWA FALLS</b>														
** 331.00	Structures and Improvements	111,683	12-2016	120-R1.5	0	4,925	4.41							
** 332.00	Reservoirs, Dams and Waterways	906,297	12-2016	120-R2	0	39,745	4.39							
** 333.00	Waterwheels, Turbines and Generators	104,470	12-2016	90-L1.5	0	9,506	9.10							
** 334.00	Accessory Electric Equipment	1,369,982	12-2016	70-L0	0	68,319	4.99							
** 336.00	Roads, Railroads and Bridges	309,738	12-2016	120-R1.5	0	14,744	4.76							
	TOTAL WALLOWA FALLS	2,802,170				137,239	4.90							
<b>WEBER</b>														
** 331.00	Structures and Improvements	365,872	12-2020	120-R1.5	(1)	12,992	3.55							
** 332.00	Reservoirs, Dams and Waterways	1,349,377	12-2020	120-R2	(1)	52,681	3.90							
** 333.00	Waterwheels, Turbines and Generators	897,363	12-2020	90-L1.5	(1)	37,139	4.14							
** 334.00	Accessory Electric Equipment	250,631	12-2020	70-L0	(1)	24,445	9.75							
** 335.00	Miscellaneous Power Plant Equipment	21,962	12-2020	75-R0.5	0	871	3.97							
** 336.00	Roads, Railroads and Bridges	39,698	12-2020	120-R1.5	(1)	1,729	4.36							
	TOTAL WEBER	2,924,904				129,857	4.44							
<b>YALE</b>														
** 330.20	Land Rights	761,580	12-2058	SQUARE	0	6,242	0.82							
** 331.00	Structures and Improvements	7,641,825	12-2058	120-R1.5	(6)	122,411	1.60							
** 332.00	Reservoirs, Dams and Waterways	36,705,619	12-2058	120-R2	(8)	515,384	1.40							
** 333.00	Waterwheels, Turbines and Generators	10,568,732	12-2058	90-L1.5	(15)	177,242	1.68							
** 334.00	Accessory Electric Equipment	3,521,876	12-2058	70-L0	(9)	75,366	2.14							
** 335.00	Miscellaneous Power Plant Equipment	534,873	12-2058	75-R0.5	(5)	7,484	1.40							
** 336.00	Roads, Railroads and Bridges	1,433,537	12-2058	120-R1.5	(5)	25,225	1.76							
	TOTAL YALE	61,168,041				929,354	1.52							
HYDRO DECOMMISSIONING RESERVE					(a)	1,770,617								
<b>TOTAL HYDRAULIC PRODUCTION</b>		<b>938,122,143</b>				<b>33,948,744</b>	<b>3.62</b>							
<b>OTHER PRODUCTION PLANT</b>														
<b>CHEHALIS</b>														
341.00	Structures and Improvements	23,262,468	12-2043	70-S2.5	(3)	617,223	2.65	(7,689)	1,387	(1,710)	(323)	CAGW	22.24%	
342.00	Fuel Holders, Producers and Accessories	1,586,175	12-2043	50-R2	(2)	45,600	2.87	(573)	107	(127)	(21)	CAGW	22.24%	
343.00	Prime Movers	191,480,138	12-2043	45-R2.5	(4)	5,829,987	3.04	(69,874)	(134,184)	(15,540)	(149,723)	CAGW	22.24%	

**PACIFICORP**  
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**COMPARISON OF SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE**  
**AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PACIFICORP PROPOSAL AND SETTLEMENT SCENARIO AS OF DECEMBER 31, 2013\***

ACCOUNT (1)	ORIGINAL COST (2)	ORIGINAL FILING modified by 1st and 2nd SUPPLEMENTALS					CALCULATED ANNUAL AMOUNT (6)	ACCRRUAL RATE (7)	SUPPLEMENTAL INCREASE/ (DECREASE)	Washington Allocated			Factor	WA%
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	1st Supplemental	2nd Supplemental				Total Adjustment				
344.00 Generators	82,209,666	12-2043	50-R2	(4)	2,416,032	2.94	(29,794)	5,601	(6,626)	(1,025)	CAGW	22.24%		
345.00 Accessory Electric Equipment	39,186,403	12-2043	70-R3	(3)	1,053,545	2.69	(2,191)	(82)	(487)	(569)	CAGW	22.24%		
346.00 Miscellaneous Power Plant Equipment	3,234,617	12-2043	60-R3	(1)	86,111	2.66	(182)	(407)	(40)	(447)	CAGW	22.24%		
TOTAL CHEHALIS	340,959,467				10,048,498	2.95	(110,303)	(127,578)	(24,531)	(152,109)				
<b>CURRANT CREEK</b>														
341.00 Structures and Improvements	44,108,607	12-2045	70-S2.5	(3)	1,141,582	2.59	(13,703)	-	-	-	CAGE	0.00%		
342.00 Fuel Holders, Producers and Accessories	3,279,418	12-2045	50-R2	(2)	91,837	2.80	(1,114)	-	-	-	CAGE	0.00%		
343.00 Prime Movers	202,632,127	12-2045	45-R2.5	(4)	6,089,986	3.01	(69,179)	-	-	-	CAGE	0.00%		
344.00 Generators	75,510,401	12-2045	50-R2	(4)	2,193,783	2.91	500	-	-	-	CAGE	0.00%		
345.00 Accessory Electric Equipment	42,361,939	12-2045	70-R3	(3)	1,119,063	2.64	(1,756)	-	-	-	CAGE	0.00%		
346.00 Miscellaneous Power Plant Equipment	2,965,866	12-2045	60-R3	(1)	76,679	2.59	(133)	-	-	-	CAGE	0.00%		
TOTAL CURRANT CREEK	370,858,358				10,712,930	2.89	(85,385)	-	-	-				
<b>HERMISTON</b>														
341.00 Structures and Improvements	12,837,041	12-2036	70-S2.5	(3)	372,482	2.90	(4,494)	1,612	(999)	612	CAGW	22.24%		
342.00 Fuel Holders, Producers and Accessories	25,050	12-2036	50-R2	(2)	771	3.08	(10)	4	(2)	2	CAGW	22.24%		
343.00 Prime Movers	109,425,627	12-2036	45-R2.5	(4)	3,742,396	3.42	(4,981)	(69,190)	(1,108)	(70,297)	CAGW	22.24%		
344.00 Generators	39,658,873	12-2036	50-R2	(3)	1,253,272	3.16	(14,991)	5,564	(3,334)	2,230	CAGW	22.24%		
345.00 Accessory Electric Equipment	9,094,367	12-2036	70-R3	(3)	261,820	2.88	(432)	590	(96)	494	CAGW	22.24%		
346.00 Miscellaneous Power Plant Equipment	495,647	12-2036	60-R3	(1)	14,074	2.84	(24)	0	(5)	(5)	CAGW	22.24%		
TOTAL HERMISTON	171,536,605				5,644,815	3.29	(24,932)	(61,419)	(5,545)	(66,964)				
<b>LAKE SIDE</b>														
341.00 Structures and Improvements	27,839,937	12-2047	70-S2.5	(4)	769,951	2.77	(8,244)	-	-	-	CAGE	0.00%		
342.00 Fuel Holders, Producers and Accessories	3,483,187	12-2047	50-R2	(3)	104,965	3.01	10	-	-	-	CAGE	0.00%		
343.00 Prime Movers	185,373,460	12-2047	45-R2.5	(4)	5,762,263	3.11	(60,491)	-	-	-	CAGE	0.00%		
344.00 Generators	81,585,462	12-2047	50-R2	(4)	2,486,932	3.05	(26,469)	-	-	-	CAGE	0.00%		
345.00 Accessory Electric Equipment	44,361,131	12-2047	70-R3	(3)	1,229,065	2.77	(673)	-	-	-	CAGE	0.00%		
346.00 Miscellaneous Power Plant Equipment	3,148,666	12-2047	60-R3	(1)	86,543	2.75	(48)	-	-	-	CAGE	0.00%		
TOTAL LAKE SIDE	345,791,843				10,439,719	3.02	(95,915)	-	-	-				
<b>GADBSY PEAKER UNIT 4-6</b>														
341.00 Structures and Improvements	4,239,730	12-2032	70-S2.5	(1)	145,519	3.43	(1,643)	-	-	-	CAGE	0.00%		
342.00 Fuel Holders, Producers and Accessories	2,267,381	12-2032	50-R2	(1)	81,871	3.61	(33)	-	-	-	CAGE	0.00%		
343.00 Prime Movers	58,223,301	12-2032	45-R2.5	(2)	2,275,262	3.91	(746)	-	-	-	CAGE	0.00%		
344.00 Generators	15,940,533	12-2032	50-R2	(2)	579,790	3.64	(238)	-	-	-	CAGE	0.00%		
345.00 Accessory Electric Equipment	2,916,274	12-2032	70-R3	(1)	105,466	3.62	(1,182)	-	-	-	CAGE	0.00%		
TOTAL GADBSY PEAKER UNIT 4-6	83,587,219				3,187,908	3.81	(3,842)	-	-	-				
<b>LITTLE MOUNTAIN</b>														
341.00 Structures and Improvements			FULLY ACCRUED				-	-	-	-				
343.00 Prime Movers			FULLY ACCRUED				-	-	-	-				
345.00 Accessory Electric Equipment			FULLY ACCRUED				-	-	-	-				
346.00 Miscellaneous Power Plant Equipment			FULLY ACCRUED				-	-	-	-				
TOTAL LITTLE MOUNTAIN							-	-	-	-				
<b>DUNLAP - WIND</b>														
341.00 Structures and Improvements	7,580,532	12-2040	70-R1	(1)	264,383	3.49	(5)	-	-	-	CAGE	0.00%		
343.00 Prime Movers	207,725,051	12-2040	60-R2.5	(1)	6,938,449	3.34	(142)	-	-	-	CAGE	0.00%		
344.00 Generators	5,552,926	12-2040	60-R2.5	(1)	185,418	3.34	(3)	-	-	-	CAGE	0.00%		
345.00 Accessory Electric Equipment	12,287,112	12-2040	60-R3	0	400,004	3.26	(4,381)	-	-	-	CAGE	0.00%		
346.00 Miscellaneous Power Plant Equipment	149,026	12-2040	60-R3	0	4,849	3.25	-	-	-	-	CAGE	0.00%		
TOTAL DUNLAP - WIND	233,294,647				7,793,103	3.34	(4,531)	-	-	-				
<b>FOOTE CREEK - WIND</b>														
341.00 Structures and Improvements	109,125	12-2029	70-R1	(1)	3,811	3.49	(1)	-	-	-	CAGE	0.00%		
343.00 Prime Movers	31,779,091	12-2029	60-R2.5	(1)	901,299	2.84	(322)	-	-	-	CAGE	0.00%		
344.00 Generators	1,604,376	12-2029	60-R2.5	(1)	45,389	2.83	(16)	-	-	-	CAGE	0.00%		
345.00 Accessory Electric Equipment	2,851,193	12-2029	60-R3	(1)	79,270	2.78	(29)	-	-	-	CAGE	0.00%		
TOTAL FOOTE CREEK - WIND	36,343,785				1,029,769	2.83	(368)	-	-	-				
<b>GLENROCK - WIND</b>														
341.00 Structures and Improvements	9,218,326	12-2038	70-R1	(1)	325,662	3.53	(12)	-	-	-	CAGE	0.00%		
343.00 Prime Movers	436,523,665	12-2038	60-R2.5	(1)	14,724,528	3.37	(638)	-	-	-	CAGE	0.00%		
344.00 Generators	13,518,308	12-2038	60-R2.5	(1)	456,048	3.37	(20)	-	-	-	CAGE	0.00%		
345.00 Accessory Electric Equipment	29,364,689	12-2038	60-R3	0	969,141	3.30	(10,692)	-	-	-	CAGE	0.00%		
346.00 Miscellaneous Power Plant Equipment	1,156,180	12-2038	60-R3	0	37,969	3.28	(1)	-	-	-	CAGE	0.00%		
TOTAL GLENROCK - WIND	489,781,168				16,513,348	3.37	(11,363)	-	-	-				
<b>GOODNOE HILLS - WIND</b>														
341.00 Structures and Improvements	5,393,835	12-2038	70-R1	(1)	185,414	3.44	(10)	-	(2)	(2)	CAGW	22.24%		
343.00 Prime Movers	162,203,978	12-2038	60-R2.5	(1)	5,349,265	3.30	(278)	-	(62)	(62)	CAGW	22.24%		
344.00 Generators	4,484,769	12-2038	60-R2.5	(1)	148,381	3.31	(8)	-	(2)	(2)	CAGW	22.24%		

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ACCOUNT (1)	ORIGINAL COST (2)	ORIGINAL FILING modified by 1st and 2nd SUPPLEMENTALS					SUPPLEMENTAL				Factor	WA %
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL		INCREASE/ (DECREASE) (6)	Washington Allocated		Total Adjustment		
					AMOUNT (7)	ACCRUAL RATE (8)		1st Supplemental	2nd Supplemental			
345.00 Accessory Electric Equipment	9,665,019	12-2038	60-R3	0	312,750	3.24	(3,459)	-	(769)	(769)	CAGW	22.24%
346.00 Miscellaneous Power Plant Equipment	172,144	12-2038	60-R3	0	5,519	3.21	(1)	-	(0)	(0)	CAGW	22.24%
<b>TOTAL GOODNOE HILLS - WIND</b>	<b>181,919,745</b>				<b>6,001,329</b>	<b>3.30</b>	<b>(3,756)</b>	<b>-</b>	<b>(835)</b>	<b>(835)</b>		
<b>HIGH PLAINS / MCFADDEN - WIND</b>												
341.00 Structures and Improvements	7,764,312	12-2039	70-R1	(1)	269,165	3.47	(9)	-	-	-	CAGE	0.00%
343.00 Prime Movers	245,611,404	12-2039	60-R2.5	(1)	8,147,368	3.32	(293)	-	-	-	CAGE	0.00%
344.00 Generators	6,941,165	12-2039	60-R2.5	(1)	230,125	3.32	(8)	-	-	-	CAGE	0.00%
345.00 Accessory Electric Equipment	14,735,274	12-2039	60-R3	0	476,632	3.23	(5,247)	-	-	-	CAGE	0.00%
346.00 Miscellaneous Power Plant Equipment	113,618	12-2039	60-R3	0	3,672	3.23	-	-	-	-	CAGE	0.00%
<b>TOTAL HIGH PLAINS / MCFADDEN - WIND</b>	<b>275,165,773</b>				<b>9,126,962</b>	<b>3.32</b>	<b>(5,557)</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>LEANING JUNIPER - WIND</b>												
341.00 Structures and Improvements	4,902,328	12-2036	70-R1	(1)	166,335	3.39	(14)	-	(3)	(3)	CAGW	22.24%
343.00 Prime Movers	155,858,589	12-2036	60-R2.5	(1)	5,067,490	3.25	(454)	-	(101)	(101)	CAGW	22.24%
344.00 Generators	5,435,823	12-2036	60-R2.5	(1)	178,222	3.28	(15)	-	(3)	(3)	CAGW	22.24%
345.00 Accessory Electric Equipment	9,062,848	12-2036	60-R3	(1)	292,779	3.23	(26)	-	(6)	(6)	CAGW	22.24%
346.00 Miscellaneous Power Plant Equipment	80,941	12-2036	60-R3	0	2,559	3.16	(29)	-	(6)	(6)	CAGW	22.24%
<b>TOTAL LEANING JUMPER - WIND</b>	<b>175,340,529</b>				<b>5,707,385</b>	<b>3.26</b>	<b>(538)</b>	<b>-</b>	<b>(120)</b>	<b>(120)</b>		
<b>MARENGO - WIND</b>												
341.00 Structures and Improvements	10,120,995	12-2037	70-R1	(1)	350,860	3.47	(22)	-	(5)	(5)	CAGW	22.24%
343.00 Prime Movers	326,573,289	12-2037	60-R2.5	(1)	10,827,307	3.32	(705)	-	(157)	(157)	CAGW	22.24%
344.00 Generators	9,332,548	12-2037	60-R2.5	(1)	309,590	3.32	(22)	-	(5)	(5)	CAGW	22.24%
345.00 Accessory Electric Equipment	19,689,084	12-2037	60-R3	(1)	644,206	3.27	(42)	-	(9)	(9)	CAGW	22.24%
346.00 Miscellaneous Power Plant Equipment	336,793	12-2037	60-R3	0	10,949	3.25	(122)	-	(27)	(27)	CAGW	22.24%
<b>TOTAL MARENGO - WIND</b>	<b>366,052,709</b>				<b>12,142,912</b>	<b>3.32</b>	<b>(913)</b>	<b>-</b>	<b>(203)</b>	<b>(203)</b>		
<b>SEVEN MILE HILL - WIND</b>												
341.00 Structures and Improvements	5,928,426	12-2038	70-R1	(1)	204,817	3.45	(11)	-	-	-	CAGE	0.00%
343.00 Prime Movers	214,950,936	12-2038	60-R2.5	(1)	7,079,962	3.29	(370)	-	-	-	CAGE	0.00%
344.00 Generators	6,581,332	12-2038	60-R2.5	(1)	216,524	3.29	(12)	-	-	-	CAGE	0.00%
345.00 Accessory Electric Equipment	13,203,183	12-2038	60-R3	0	424,873	3.22	(4,703)	-	-	-	CAGE	0.00%
346.00 Miscellaneous Power Plant Equipment	515,309	12-2038	60-R3	0	16,636	3.23	-	-	-	-	CAGE	0.00%
<b>TOTAL SEVEN MILE HILL - WIND</b>	<b>241,179,185</b>				<b>7,942,812</b>	<b>3.29</b>	<b>(5,096)</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>SOLAR GENERATING</b>												
344.00 Generators - Atlantic City	5,546	12-2027	SQUARE	0	228	4.11	-	-	-	-		
344.00 Generators - Canyon Lands	36,389	12-2014	SQUARE	0	-	0.00	-	-	-	-		
344.00 Generators - Green River	55,087	12-2014	SQUARE	0	-	0.00	-	-	-	-		
344.00 Generators - Oregon High Desert	55,680	12-2015	50-R2	0	-	0.00	-	-	-	-		
<b>TOTAL SOLAR GENERATING</b>	<b>152,702</b>				<b>228</b>	<b>0.15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>MOBILE GENERATORS</b>												
344.00 East Side Mobile Generator	834,510		50-R2	(5)	13,363	1.60	-	-	-	-		
344.00 West Side Mobile Generator	845,205		50-R2	(5)	15,200	1.80	-	-	-	-		
<b>TOTAL MOBILE GENERATORS</b>	<b>1,679,715</b>				<b>28,563</b>	<b>1.70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL DEPRECIABLE OTHER PRODUCTION</b>	<b>3,313,643,450</b>				<b>106,320,281</b>	<b>3.21</b>	<b>(352,499)</b>	<b>(188,997)</b>	<b>(31,234)</b>	<b>(220,231)</b>		
340.30 Water Rights - Lakeside	14,529,040						-	-	-	-		
340.30 Water Rights - Curreant Creek	2,891,146						-	-	-	-		
<b>TOTAL OTHER PRODUCTION</b>	<b>3,331,063,636</b>				<b>106,320,281</b>		<b>(352,499)</b>	<b>(188,997)</b>	<b>(31,234)</b>	<b>(220,231)</b>		
<b>TOTAL PRODUCTION PLANT</b>	<b>11,071,228,687</b>				<b>414,188,397</b>	<b>3.74</b>	<b>(352,499)</b>	<b>(188,997)</b>	<b>(581,970)</b>	<b>(770,967)</b>		

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ACCOUNT (1)	ORIGINAL COST (2)	ORIGINAL FILING modified by 1st and 2nd SUPPLEMENTALS					SUPPLEMENTAL INCREASE/ (DECREASE)	Washington Allocated			Factor	WA%
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL			1st Supplemental	2nd Supplemental	Total Adjustment		
					ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)						
<b>TRANSMISSION PLANT*</b>												
350.20	144,659,565		75-R4	0	1,837,176	1.27	19,778	(992)	1,176	184		
352.00	161,875,087		75-R2.5	(10)	2,298,626	1.42	(16,859)	(630)	(1,002)	(1,632)		
353.00	1,889,580,073		58-S0	(5)	32,878,693	1.74	(292,357)	(26,507)	(17,378)	(43,885)		
353.70							-	(34,634)	-	(34,634)		
354.00	1,223,124,758		68-R4	(10)	18,713,809	1.53	(297,564)	(7,455)	(17,687)	(25,142)		
355.00	731,547,358		60-R2	(40)	15,947,732	2.18	60,331	(9,713)	3,586	(6,127)		
356.00	1,087,435,404		63-R3	(30)	20,443,786	1.88	(185,045)	(71,233)	(10,999)	(82,232)		
357.00	3,235,730		60-R2	0	51,772	1.60	100	(21)	6	(15)		
358.00	7,410,861		60-R2	(5)	123,020	1.66	(465)	(61)	(28)	(88)		
359.00	11,575,387		70-R5	0	152,795	1.32	619	(119)	37	(82)		
<b>TOTAL TRANSMISSION PLANT</b>	<b>5,260,444,224</b>				<b>92,447,410</b>	<b>1.76</b>	<b>(711,461)</b>	<b>(151,365)</b>	<b>(42,289)</b>	<b>(193,654)</b>		
<b>WASHINGTON - DISTRIBUTION</b>												
360.20	240,139		50-R3	0	3,913	1.63	(16)	-	(16)	(16)	WA	100.00%
361.00	2,266,939		60-R2	(5)	37,251	1.64	(43)	-	(43)	(43)	WA	100.00%
362.00	47,937,084		53-R1	(20)	1,027,674	2.14	18,955	-	18,955	18,955	WA	100.00%
362.70							(19,616)	-	(19,616)	(19,616)	WA	100.00%
364.00	96,107,954		52-R1.5	(100)	3,494,630	3.64	(3,239)	-	(3,239)	(3,239)	WA	100.00%
365.00	60,160,674		60-R1	(60)	1,509,694	2.51	(1,389)	-	(1,389)	(1,389)	WA	100.00%
366.00	16,906,931		50-R3	(50)	480,534	2.84	(519)	-	(519)	(519)	WA	100.00%
367.00	23,741,865		50-R3	(35)	607,166	2.56	(642)	-	(642)	(642)	WA	100.00%
368.00	99,549,997		43-R2	(25)	2,629,098	2.64	(4,310)	-	(4,310)	(4,310)	WA	100.00%
369.10	19,061,444		55-R1	(30)	432,568	2.27	(392)	-	(392)	(392)	WA	100.00%
369.20	33,450,711		55-R4	(50)	878,374	2.63	(770)	-	(770)	(770)	WA	100.00%
370.00	10,531,624		25-S5	(1)	413,838	3.93	(197)	-	(197)	(197)	WA	100.00%
371.00	473,566		30-L0	(25)	16,493	3.48	(48)	-	(48)	(48)	WA	100.00%
373.00	3,883,586		45-R1	(30)	102,654	2.64	(148)	-	(148)	(148)	WA	100.00%
<b>TOTAL WASHINGTON - DISTRIBUTION</b>	<b>414,312,516</b>				<b>11,633,887</b>	<b>2.81</b>	<b>(12,374)</b>	<b>-</b>	<b>(12,374)</b>	<b>(12,374)</b>		
<b>GENERAL PLANT</b>												
<b>OREGON - GENERAL</b>												
390.00	74,399,660		58-R1	(10)	1,384,220	1.86	(87,336)	-	(3,894)	(3,894)		
392.01	10,925,542		12-L2.5	10	768,676	7.04	(25,927)	-	(436)	(436)		
392.05	10,608,613		16-L3	10	581,650	5.48	(19,456)	-	(405)	(405)		
392.09	3,327,731		34-L2	15	81,325	2.44	(3,834)	-	(34)	(34)		
396.03	6,165,300		9-L3	15	569,006	9.23	24,133	-	53	53		
396.07	25,955,493		15-L1	20	1,333,382	5.14	(26,687)	-	(346)	(346)		
<b>TOTAL OREGON - GENERAL</b>	<b>131,382,339</b>				<b>4,718,259</b>	<b>3.59</b>	<b>(139,107)</b>	<b>-</b>	<b>(5,063)</b>	<b>(5,063)</b>		
<b>WASHINGTON - GENERAL</b>												
390.00	10,969,618		40-R3	(10)	276,512	2.52	-	-	-	-		
392.01	2,397,979		13-L2.5	10	134,170	5.60	-	-	-	-		
392.05	4,067,622		16-L2.5	10	206,177	5.07	-	-	-	-		
392.09	769,220		33-S0.5	15	18,300	2.38	-	-	-	-		
396.03	1,429,079		10-R4	10	80,819	5.66	-	-	-	-		
396.07	6,046,018		13-L1.5	15	364,836	6.03	-	-	-	-		
<b>TOTAL WASHINGTON - GENERAL</b>	<b>25,679,536</b>				<b>1,080,814</b>	<b>4.21</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		



PACIFICORP  
 UE-130052  
 COMPARISON OF SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE  
 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PACIFICORP PROPOSAL AND SETTLEMENT SCENARIO AS OF DECEMBER 31, 2013\*

ACCOUNT (1)	ORIGINAL COST (2)	ORIGINAL FILING modified by 1st and 2nd SUPPLEMENTALS					SUPPLEMENTAL INCREASE/ (DECREASE)	Washington Allocated			Factor	WA%
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL			1st Supplemental	2nd Supplemental	Total Adjustment		
					ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)						
<b>WYOMING - GENERAL*</b>												
389.20 Land Rights	74,342		50-SQ	0	1,472	1.98	(21)	-	-	-		
390.00 Structures and Improvements	14,086,409		58-R1	(15)	274,685	1.95	(92,779)	-	(44)	(44)		
392.01 Transportation Equipment - Light Trucks and Vans	4,687,924		13-S1.5	10	274,244	5.85	(54,234)	-	(1,577)	(1,577)		
392.05 Transportation Equipment - Medium Trucks	6,179,421		15-L1.5	10	349,755	5.66	(44,648)	-	(1,145)	(1,145)		
392.09 Transportation Equipment - Trailers	2,873,028		34-L2	5	76,997	2.68	(20,684)	-	(147)	(147)		
396.03 Light Power Operated Equipment	2,631,435		9-L3	15	222,883	8.47	(30,741)	-	-	-		
396.07 Heavy Power Operated Equipment	32,629,250		15-L0	25	1,585,782	4.86	(27,553)	-	(1,324)	(1,324)		
<b>TOTAL WYOMING - GENERAL</b>	<b>63,161,809</b>				<b>2,785,817</b>	<b>4.41</b>	<b>(270,661)</b>	-	<b>(4,237)</b>	<b>(4,237)</b>		
<b>CALIFORNIA - GENERAL</b>												
390.00 Structures and Improvements	2,936,056		60-R3	(20)	50,126	1.71	-	-	-	-		
392.01 Transportation Equipment - Light Trucks and Vans	828,274		10-S3	20	28,820	3.48	-	-	-	-		
392.05 Transportation Equipment - Medium Trucks	961,928		15-L2	15	43,238	4.49	-	-	-	-		
392.09 Transportation Equipment - Trailers	451,193		35-R2	5	10,483	2.32	-	-	-	-		
396.03 Light Power Operated Equipment	918,154		8-R4	15	66,132	7.20	-	-	-	-		
396.07 Heavy Power Operated Equipment	3,051,020		14-L1.5	15	151,814	4.98	-	-	-	-		
<b>TOTAL CALIFORNIA - GENERAL</b>	<b>9,146,626</b>				<b>350,613</b>	<b>3.83</b>	-	-	-	-		
<b>UTAH - GENERAL*</b>												
389.20 Land Rights	33,674		45-S0	0	684	2.03	(41)	-	-	-		
390.00 Structures and Improvements	88,282,952		58-R1	5	1,350,729	1.53	(469,780)	-	(17,188)	(17,188)		
392.01 Transportation Equipment - Light Trucks and Vans	13,862,141		12-L3	10	698,652	5.04	(261,760)	-	(2,070)	(2,070)		
392.30 Aircraft	3,076,269		10-SQ	64	77,214	2.51	(28,133)	-	(1,911)	(1,911)		
392.05 Transportation Equipment - Medium Trucks	20,515,219		16-L2	10	935,494	4.56	(210,473)	-	(541)	(541)		
392.09 Transportation Equipment - Trailers	6,598,150		34-L2	25	126,025	1.91	(45,557)	-	(222)	(222)		
396.03 Light Power Operated Equipment	5,481,398		9-L3	10	443,993	8.10	(96,523)	-	-	-		
396.07 Heavy Power Operated Equipment	51,442,973		14-L0.5	15	2,757,343	5.36	(382,450)	-	(529)	(529)		
<b>TOTAL UTAH - GENERAL</b>	<b>189,292,777</b>				<b>6,390,134</b>	<b>3.38</b>	<b>(1,494,717)</b>	-	<b>(22,462)</b>	<b>(22,462)</b>		
<b>IDAHO - GENERAL*</b>												
389.20 Land Rights	4,733		55-R3	0	55	1.17	(26)	-	-	-		
390.00 Structures and Improvements	12,569,830		58-R1	(5)	207,402	1.65	(26,412)	-	(102)	(102)		
392.01 Transportation Equipment - Light Trucks and Vans	2,237,958		12-S2	10	95,785	4.28	(63,322)	-	-	-		
392.05 Transportation Equipment - Medium Trucks	2,825,329		15-L2	15	122,619	4.34	(39,343)	-	-	-		
392.09 Transportation Equipment - Trailers	943,295		34-L2	10	21,507	2.28	(4,205)	-	-	-		
396.03 Light Power Operated Equipment	1,634,006		9-L3	10	125,328	7.67	(71,385)	-	-	-		
396.07 Heavy Power Operated Equipment	7,348,051		18-L0.5	25	274,082	3.73	(12,541)	-	-	-		
<b>TOTAL IDAHO - GENERAL</b>	<b>27,563,202</b>				<b>846,779</b>	<b>3.07</b>	<b>(217,233)</b>	-	<b>(102)</b>	<b>(102)</b>		
<b>AZ, CO, MT, ETC. - GENERAL</b>												
390.00 Structures and Improvements	374,091		45-R2	0	5,647	1.51	-	-	-	-		
392.01 Transportation Equipment - Light Trucks and Vans	459,186		16-R2	0	11,598	2.53	-	-	-	-		
392.05 Transportation Equipment - Medium Trucks	255,349		19-R2.5	15	5,368	2.10	-	-	-	-		
392.09 Transportation Equipment - Trailers	7,844		25-R1.5	0	171	2.18	-	-	-	-		
396.07 Heavy Power Operated Equipment	2,250,062		25-R2	5	41,933	1.86	-	-	-	-		
<b>TOTAL AZ, CO, MT, ETC. - GENERAL</b>	<b>3,346,532</b>				<b>64,717</b>	<b>1.93</b>	-	-	-	-		
<b>TOTAL GENERAL PLANT</b>	<b>449,572,820</b>				<b>16,237,133</b>	<b>3.61</b>	<b>(2,121,718)</b>	-	<b>(31,864)</b>	<b>(31,864)</b>		

PACIFICORP  
UE-130052

COMPARISON OF SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PACIFICORP PROPOSAL AND SETTLEMENT SCENARIO AS OF DECEMBER 31, 2013\*

ACCOUNT (1)	ORIGINAL COST (2)	ORIGINAL FILING modified by 1st and 2nd SUPPLEMENTALS					SUPPLEMENTAL INCREASE/ (DECREASE)	Washington Allocated			Factor	WA%
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL			1st Supplemental	2nd Supplemental	Total Adjustment		
					AMOUNT (6)	ACCURUAL RATE (7)						
<b>UTAH MINING</b>												
** 399.30 Structures and Improvements	15,067,475	12-2019	40-S1	(1)	573,639	3.81	-	-	-	CAEE	0.00%	
** 399.31 Structures and Improvements - Prep Plant	24,269,468	12-2042	60-S2	(7)	500,293	2.06	-	-	-	CAEE	0.00%	
** 399.41 Surface Processing Equipment - Prep Plant	8,116,134	12-2042	60-S2	(6)	166,083	2.05	-	-	-	CAEE	0.00%	
** 399.44 Surface Electric Power Facilities	3,415,836	12-2019	40-R3	0	214,916	6.29	-	-	-	CAEE	0.00%	
** 399.45 Underground Equipment	108,511,643	12-2019	12-L1	5	12,919,564	11.91	-	-	-	CAEE	0.00%	
** 399.46 Longwall Equipment	31,970,553	12-2019	10-L4	7	4,109,731	12.85	-	-	-	CAEE	0.00%	
** 399.51 Vehicles	1,013,193	12-2019	14-L2.5	5	70,485	6.96	-	-	-	CAEE	0.00%	
** 399.52 Heavy Construction Equipment	5,412,077	12-2019	20-R2.5	5	440,548	8.14	-	-	-	CAEE	0.00%	
** 399.60 Miscellaneous Equipment	1,916,706	12-2019	13-L1.5	1	176,913	9.23	-	-	-	CAEE	0.00%	
** 399.61 Computer Equipment	178,216	12-2019	9-S2	0	20,224	11.35	-	-	-	CAEE	0.00%	
** 399.70 Mine Development	38,414,877	12-2019	SQUARE	0	1,623,086	4.23	-	-	-	CAEE	0.00%	
<b>TOTAL UTAH MINING</b>	<b>238,286,179</b>				<b>20,815,482</b>	<b>8.74</b>						
							<b>(340,362)</b>	<b>(668,497)</b>	<b>(1,008,960)</b>			
<b>TOTAL WA Allocated</b>												
							Total Washington Allocation in original filing	791,622				
							Total Washington Supplemental July 2013 Impact	(340,362)				
							Total Washington Supplemental September 2013 Impact	(668,497)				
							Adjusted Washington Allocation	(217,236)				

(a) Estimated decommissioning costs are \$6,633,750

\* Depreciation rates transmission plant and for Utah, Wyoming and Idaho distribution and general plant are based actual plant and reserve balances as of June 30, 2013.

The annual accrual amounts shown in this schedule are calculated by applying these rates to December 31, 2013 projected balances.

\*\* Assets and associated depreciation rates that remained unchanged from the initial filing and not reflected in Attachment 1 to Order 01.

PACIFICORP d/b/a PACIFIC POWER & LIGHT COMPANY  
TRANSMISSION PLANT

TRANSMISSION SPLIT  
Transmission - East    Transmission - West

	Total	Transmission - East	Transmission - West
Plant	5,260,444,224	3,854,477,943	1,405,966,281

	Total	Supplemental 1 Depn Change	Transmission - East	Transmission - West	WA Allocated CAGW %
350.2 Rights-of-Way	144,659,565	(16,691)	(12,230)	(4,461)	(992)
352 Structures and Improvements	161,875,087	(10,596)	(7,764)	(2,832)	(630)
353 Station Equipment	1,889,580,073	(445,942)	(326,754)	(119,188)	(26,507)
353.7 Supervisory Equipment		(582,673)	(426,941)	(155,732)	(34,634)
354 Towers and Fixtures	1,223,124,758	(125,418)	(91,897)	(33,521)	(7,455)
355 Poles and Fixtures	731,547,358	(163,410)	(119,735)	(43,675)	(9,713)
356 Overhead Conductors and Devices	1,087,435,404	(1,198,391)	(878,095)	(320,296)	(71,233)
357 Underground Conduit	3,235,730	(354)	(259)	(95)	(21)
358 Underground Conductors and Devices	7,410,861	(1,023)	(750)	(273)	(61)
359 Roads and Trails	11,575,387	(2,007)	(1,471)	(536)	(119)
	<u>5,260,444,224</u>	<u>(2,546,505)</u>	<u>(1,865,897)</u>	<u>(680,608)</u>	<u>(151,365)</u>

	Total	Supplemental 2 Depn Change	Transmission - East	Transmission - West	WA Allocated CAGW %
350.2 Rights-of-Way	144,659,565	19,778	14,492	5,286	1,176
352 Structures and Improvements	161,875,087	(16,859)	(12,353)	(4,506)	(1,002)
353 Station Equipment	1,889,580,073	(292,357)	(214,218)	(78,139)	(17,378)
353.7 Supervisory Equipment		-	-	-	-
354 Towers and Fixtures	1,223,124,758	(297,564)	(218,034)	(79,530)	(17,687)
355 Poles and Fixtures	731,547,358	60,331	44,207	16,125	3,586
356 Overhead Conductors and Devices	1,087,435,404	(185,045)	(135,588)	(49,457)	(10,999)
357 Underground Conduit	3,235,730	100	73	27	6
358 Underground Conductors and Devices	7,410,861	(465)	(340)	(124)	(28)
359 Roads and Trails	11,575,387	619	454	165	37
	<u>5,260,444,224</u>	<u>(711,461)</u>	<u>(521,308)</u>	<u>(190,153)</u>	<u>(42,289)</u>

CAGE %	0.000%
CAGW %	22.2396%

## CERTIFICATE OF SERVICE

I hereby certify that I have this day served this document upon all parties of record in this proceeding by electronic mail.

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DATED at Portland, OR this 6<sup>th</sup> of January, 2014.

  
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