

UE-152253 / Pacific Power & Light Company  
January 15, 2016  
PC Data Request 13

### PC Data Request 13

**Re: Depreciation acceleration.**

For each of the jurisdictions in which the Company operates, please provide the following information for the Jim Bridger units and the Colstrip units:

- (a) Date of end of depreciable life/probable retirement date used in the most recent Commission approved depreciation study;
- (b) Reference to the docket number and Commission order approving the current depreciation rates;
- (c) Date the depreciation rates became effective;
- (d) Most recent Commission approved depreciation rates being applied to the Jim Bridger and Colstrip assets by account; and
- (e) Net Salvage Percent used for determining the depreciation rate for each of the Jim Bridger and Colstrip assets by account.

### Response to PC Data Request 13

- (a) Depreciable life information is provided below. The depreciable life approved by an individual state, however, is not necessarily the same as the operating life or anticipated retirement date.

<u>State</u>	<u>Depreciable Life:</u>	
	<u>Jim Bridger Units</u>	<u>Colstrip Units</u>
Washington	12/2037	12/2046
Oregon	12/2025	12/2032
California	12/2037	12/2046
Utah	12/2037	12/2046
Wyoming	12/2037	12/2046
Idaho	12/2037	12/2046

- (b) Please refer to the information provided below.

<u>State</u>	<u>Docket Number</u>
Washington	UE-130052 Orders 01 & 02
Oregon	UM 1647 Order 13-347 & UM 1682 Order 14-039
Utah	13-035-02
Wyoming	20000-427-EA-13 Record 13436
Idaho	PAC-E-13-02 Order 32926

- (c) Please refer to the information provided below.

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<u>State</u>	<u>Effective Date of Depreciation Rates</u>
Washington	January 1, 2014
Oregon	January 1, 2014
California	January 1, 2014
Utah	January 1, 2014*
Wyoming	January 1, 2014*
Idaho	January 1, 2014*

\* Increase deferred until the next general rate case

- (d) Please refer to column R in Attachment PC 13-1 for the approved depreciation rates for Washington, California, Utah, Wyoming, and Idaho. Please refer to column R in Attachment PC 13-2 for the approved depreciation rates for Oregon.
- (e) Please refer to column H in Attachment PC-13 -1 for the net salvage percentage used in determining the depreciation rates for Washington, California, Utah, Wyoming, and Idaho. Please refer to column H in Attachment PC 13-2 for the net salvage percentage used in determining the depreciation rates for Oregon.

PREPARER: Kent Ipson

SPONSOR: To be determined

PACIFICORP

CALCULATION OF COMPOSITE AVERAGE SERVICE LIFE AND  
AND AVERAGE REMAINING LIFE RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2013 (JUNE 30 FOR UT, ID, WY TD&G)  
BASED ON FINAL SETTLEMENT

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>STEAM PRODUCTION PLANT</b>									
<u>COLSTRIP - 401000</u>									
311.00	Structures and Improvements	12-2046	120-R1.5	58,645,567.13	27,408,938	34,755,363	1,102,381	1.88	31.5
312.00	Boiler Plant Equipment	12-2046	68-S0	117,788,667.31	50,766,520	74,089,467	2,634,729	2.24	28.1
314.00	Turbogenerator Units	12-2046	57-S0	34,006,214.12	12,439,063	24,287,648	889,007	2.61	27.3
315.00	Accessory Electric Equipment	12-2046	75-R2.5	8,893,886.22	4,449,483	4,889,098	162,961	1.83	30.0
316.00	Miscellaneous Power Plant Equipment	12-2046	40-O1	2,124,534.92	859,887	1,413,365	61,662	2.90	22.9
	TOTAL COLSTRIP			221,458,869.70	95,923,891	139,434,941	4,850,740	2.19	

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CALCULATION OF COMPOSITE AVERAGE SERVICE LIFE AND  
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ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
JIM BRIDGER - 517000									
310.20 Land Rights	12-2037	SQUARE	0	281,111.10	189,229	91,882	3,828	1.36	24.0
311.00 Structures and Improvements	12-2037	120-R1.5	(8)	139,335,557.25	89,962,393	60,520,009	2,607,794	1.87	23.2
312.00 Boiler Plant Equipment	12-2037	68-S0	(7)	695,882,280.73	307,221,174	437,372,866	19,874,604	2.86	22.0
314.00 Turbogenerator Units	12-2037	57-S0	(8)	212,082,398.67	74,267,332	154,781,659	7,117,884	3.36	21.7
315.00 Accessory Electric Equipment	12-2037	75-R2.5	(7)	58,392,863.58	37,168,748	25,311,616	1,128,566	1.93	22.4
316.00 Miscellaneous Power Plant Equipment	12-2037	40-O1	(8)	3,580,470.80	1,803,483	2,063,425	111,544	3.12	18.5
TOTAL JIM BRIDGER				1,109,554,682.13	510,612,359	680,141,457	30,844,220	2.78	

**PACIFICORP**  
**SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE**  
**AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PROJECTED PLANT AND RESERVE BALANCES AS OF DECEMBER 31, 2013**  
**OREGON SETTLEMENT**

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>STEAM PRODUCTION PLANT</b>									
<u>COLSTRIP - 401000</u>									
311.00 Structures and Improvements	12-2032	90-R2	(5)	58,645,567.13	36,602,769	24,975,076	1,356,765	2.31	18.4
312.00 Boiler Plant Equipment	12-2032	60-L1	(5)	117,788,667.31	67,879,336	55,798,765	3,311,755	2.81	16.8
314.00 Turbogenerator Units	12-2032	55-L1	(6)	34,006,214.12	16,732,869	19,313,718	1,135,973	3.34	17.0
315.00 Accessory Electric Equipment	12-2032	75-R2.5	(4)	8,893,886.22	5,755,599	3,494,043	191,894	2.16	18.2
316.00 Miscellaneous Power Plant Equipment	12-2032	40-O1	(6)	2,124,534.92	1,172,343	1,079,664	68,885	3.24	15.7
TOTAL COLSTRIP				221,458,869.70	128,142,916	104,661,266	6,065,272	2.74	
<u>JIM BRIDGER - 517000</u>									
310.20 Land Rights	12-2025	SQUARE	0	281,111.10	199,189	81,922	6,827	2.43	12.0
311.00 Structures and Improvements	12-2025	90-R2	(7)	139,335,557.25	96,945,245	52,143,801	4,439,569	3.19	11.7
312.00 Boiler Plant Equipment	12-2025	60-L1	(6)	695,882,280.73	352,258,662	385,376,556	33,771,491	4.85	11.4
314.00 Turbogenerator Units	12-2025	55-L1	(7)	212,082,398.67	86,225,795	140,702,372	12,253,422	5.78	11.5
315.00 Accessory Electric Equipment	12-2025	75-R2.5	(6)	58,392,863.58	39,021,588	22,874,847	1,959,662	3.36	11.7
316.00 Miscellaneous Power Plant Equipment	12-2025	40-O1	(7)	3,580,470.80	2,038,103	1,793,001	168,517	4.71	10.6
TOTAL JIM BRIDGER				1,109,554,682.13	576,688,582	602,972,499	52,599,488	4.74	

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AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PROJECTED PLANT AND RESERVE BALANCES AS OF DECEMBER 31, 2013  
OREGON SETTLEMENT

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)

PACIFICORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE  
AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PROJECTED PLANT AND RESERVE BALANCES AS OF DECEMBER 31, 2013  
OREGON SETTLEMENT

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRAU RATE (9)	COMPOSITE REMAINING LIFE (10)
310.20	12-2028	SQUARE	0	15,015.87	11,404	3,612	241	1.60	15.0
311.00	12-2028	90-R2	(5)	113,466,831.51	41,582,521	77,557,652	5,249,592	4.63	14.8
312.00	12-2028	60-L1	(5)	516,727,023.29	155,503,078	387,060,296	26,918,076	5.21	14.4
314.00	12-2028	55-L1	(6)	77,841,079.96	33,963,003	48,548,542	3,459,110	4.44	14.0
315.00	12-2028	75-R2.5	(4)	61,140,202.31	14,166,113	49,419,697	3,339,503	5.46	14.8
316.00	12-2028	40-O1	(5)	1,941,066.52	665,875	1,372,245	104,426	5.38	13.1
				<u>771,131,219.46</u>	<u>245,891,994</u>	<u>563,962,044</u>	<u>39,070,948</u>	<u>5.07</u>	
TOTAL NAUGHTON									
NAUGHTON - 270									
310.20	12-2028	SQUARE	0	15,015.87	11,404	3,612	241	1.60	15.0
311.00	12-2028	90-R2	(5)	113,466,831.51	41,582,521	77,557,652	5,249,592	4.63	14.8
312.00	12-2028	60-L1	(5)	516,727,023.29	155,503,078	387,060,296	26,918,076	5.21	14.4
314.00	12-2028	55-L1	(6)	77,841,079.96	33,963,003	48,548,542	3,459,110	4.44	14.0
315.00	12-2028	75-R2.5	(4)	61,140,202.31	14,166,113	49,419,697	3,339,503	5.46	14.8
316.00	12-2028	40-O1	(5)	1,941,066.52	665,875	1,372,245	104,426	5.38	13.1
				<u>771,131,219.46</u>	<u>245,891,994</u>	<u>563,962,044</u>	<u>39,070,948</u>	<u>5.07</u>	

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AND CALCULATED ANNUAL DEPRECIATION RATES BASED ON PROJECTED PLANT AND RESERVE BALANCES AS OF DECEMBER 31, 2013  
OREGON SETTLEMENT

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRAU RATE (9)	COMPOSITE REMAINING LIFE (10)
<b>WYODAK - 519000</b>									
310.20 Land Rights	12-2026	SQUARE	0	164,796.80	103,879	60,918	4,686	2.84	13.0
311.00 Structures and Improvements	12-2026	90-R2	(4)	50,999,493.55	30,917,073	22,122,400	1,740,467	3.41	12.7
312.00 Boiler Plant Equipment	12-2026	60-L1	(3)	303,169,721.65	107,756,760	204,508,053	16,455,584	5.43	12.4
314.00 Turbogenerator Units	12-2026	55-L1	(4)	62,805,875.16	24,748,718	40,569,392	3,312,391	5.27	12.2
315.00 Accessory Electric Equipment	12-2026	75-R2.5	(3)	27,951,228.60	13,369,749	15,420,016	1,211,758	4.34	12.7
316.00 Miscellaneous Power Plant Equipment	12-2026	40-O1	(4)	1,195,691.48	324,261	919,258	77,978	6.52	11.8
TOTAL WYODAK				446,286,807.24	177,220,440	283,600,037	22,802,864	5.11	
<b>TOTAL COAL-FIRED DEPRECIABLE STEAM PLANT</b>				<b>2,548,431,578.53</b>	<b>1,127,943,932</b>	<b>1,555,195,846</b>	<b>120,538,572</b>	<b>4.73</b>	
TOTAL BLUNDELL		Prior to changes made		116,230,409.45	55,438,537	64,574,179	2,917,442	2.51	
TOTAL GADSBY		in UTWY/ID stipulation		80,072,547.29	79,924,826	10,552,764	1,193,623	1.49	
TOTAL JAMES RIVER				34,018,915.19	29,583,345	4,775,760	1,608,662	4.73	
				<b>2,778,753,450.46</b>	<b>1,292,890,640</b>	<b>1,635,098,549</b>	<b>126,258,299</b>	<b>4.54</b>	
310.30 Water Rights				36,503,523.32	15,156,068				
<b>TOTAL STEAM PRODUCTION PLANT</b>				<b>2,815,256,973.78</b>	<b>1,308,046,708</b>	<b>1,635,098,549</b>	<b>126,258,299</b>	<b>4.48</b>	