

January 9, 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:

On January 6, 2013, PacifiCorp d/b/a Pacific Power & Light Company (Company) filed a motion for clarification of Order 01 issued by the Washington Utilities and Transportation Commission (Commission) in this docket on December 27, 2013, and included a revised Attachment 1 to Order 01. The Company inadvertently included a revised Attachment 1 that reflected assets and associated depreciation rates for resources not included in Washington rates. Accordingly, the Company is filing the attached replacement for revised Attachment 1 that reflects only those assets and associated depreciation rates included in Washington rates in accordance with the Commission-approved West Control Area inter-jurisdictional allocation methodology.¹ The assets and associated depreciation rates that have been added to Attachment 1 to Order 01 are marked with a double asterisk in the left-hand column. The Company respectfully requests that the revised Attachment 1 included with the Company's motion for clarification be replaced with the attachment included with this letter.

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

Sincerely,



William R. Griffith
Vice President, Regulation

Enclosures

¹ The difference between Attachment 1 to Order 01 and the revised Attachment 1 attached to this letter is the inclusion of the hydroelectric production plant depreciation rates in the west control area that were included in the original filing in Exhibit No. ___ (HEL-2).

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.

Washington Utilities & Transportation Commission

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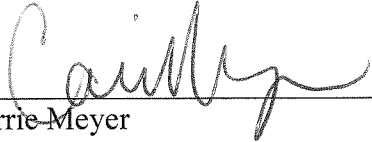
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DATED at Portland, OR this 9th of January, 2014.



Carrie Meyer
Supervisor, Regulatory Operations

PACIFICORP
UE-13005Z
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)	PROBABLE RETIREMENT DATE (3)	ORIGINAL FILING MODIFIED BY 1st and 2nd SUPPLEMENTALS NET SALVAGE PERCENT (5)	SURVIVOR CURVE (4)	CALCULATED ANNUAL ACCRUAL		WASHINGTON ALLOCATED INCREASE (DECREASE) IN ANNUAL DEPRECIATION EXPENSE ORIGINAL FILING	1st SUPPLEMENTAL	2nd SUPPLEMENTAL	TOTAL IMPACT	FACTOR	WA %
					AMOUNT (6)	RATE (7)						
STEAM PRODUCTION PLANT												
COLSTRIP												
311.00 Structures and Improvements	58,645,567	12-2046	(6)	120-R1.5	1,102,381	1.88	33,890	31,288	65,178	CAGW	22.24%	
312.00 Boiler Plant Equipment	117,788,667	12-2046	(6)	68-S0	2,634,729	2.24	139,935	53,925	193,018	CAGW	22.24%	
314.00 Turbogenerator Units	34,006,214	12-2046	(6)	57-S0	889,007	2.61	42,128	14,503	57,043	CAGW	22.24%	
315.00 Accessory Electric Equipment	8,893,886	12-2046	(5)	75-R2.5	162,961	1.63	3,628	1,432	10,331	CAGW	22.24%	
316.00 Miscellaneous Power Plant Equipment	2,124,535	12-2046	(7)	40-O1	61,682	2.90	3,540	4,972	4,972	CAGW	22.24%	
Reserve Amortization								(509,964)	(509,964)	CAGW	22.24%	
TOTAL COLSTRIP	221,458,870				2,357,702	1.15	222,479	(401,901)	(179,422)			
JAMES RIVER												
311.00 Structures and Improvements	5,711,885	12-2015	0	120-R1.5	365,557	6.42	(6,824)	22,543	15,719	CAGW	22.24%	
312.00 Boiler Plant Equipment	5,707,447	12-2015	0	68-S0	372,326	6.51	(6,576)	22,640	16,064	CAGW	22.24%	
314.00 Turbogenerator Units	13,322,368	12-2015	0	57-S0	1,214,959	6.64	(23,985)	76,422	52,437	CAGW	22.24%	
315.00 Accessory Electric Equipment	4,237,955	12-2015	0	75-R2.5	277,846	6.48	(4,157)	16,970	12,212	CAGW	22.24%	
TOTAL JAMES RIVER	34,018,915				2,231,758	6.56	(42,142)	138,574	96,432			
JIM BRIDGER												
310.20 Land Rights	281,111	12-2037	0	SQUARE	3,828	1.36	107	(39,77)	67	JBG	21.38%	
311.00 Structures and Improvements	139,335,557	12-2037	(8)	120-R1.5	2,607,784	1.87	106,189	(19,323)	86,865	JBG	21.38%	
312.00 Boiler Plant Equipment	695,882,281	12-2037	(7)	68-S0	19,874,604	2.86	1,462,541	(218,696)	1,243,845	JBG	21.38%	
313.00 Turbogenerator Units	212,082,399	12-2037	(8)	57-S0	7,117,884	3.36	499,887	(43,648)	456,239	JBG	21.38%	
315.00 Accessory Electric Equipment	58,392,884	12-2037	(7)	75-R2.5	1,128,566	1.93	60,636	(5,366)	55,270	JBG	21.38%	
316.00 Miscellaneous Power Plant Equipment	3,580,471	12-2037	(8)	40-O1	111,544	3.12	9,257	(335)	8,921	JBG	21.38%	
TOTAL JIM BRIDGER	1,109,554,682				30,844,220	2.78	2,138,617	(287,409)	1,851,208			
HYDRAULIC PRODUCTION PLANT												
BEND												
331.00 Structures and Improvements	56,573	12-2016	0	120-R1.5	1,180	2.09	262	262	262	CAGW	22.24%	
332.00 Reservoirs, Dams and Waterways	530,917	12-2016	(1)	120-R2	93,670	17.64	20,832	20,832	20,832	CAGW	22.24%	
333.00 Waterwheels, Turbines and Generators	94,985	12-2016	(1)	90-L1.5	6,454	6.79	1,435	1,435	1,435	CAGW	22.24%	
334.00 Accessory Electric Equipment	614,725	12-2016	0	70-L0	21,715	3.53	4,829	4,829	4,829	CAGW	22.24%	
335.00 Miscellaneous Power Plant Equipment	15,206	12-2016	0	75-R0.5	514	3.38	(130)	(130)	(130)	CAGW	22.24%	
336.00 Roads, Railroads and Bridges	172	12-2016	0	120-R1.5	123,533	0.00	27,229	(287,409)	27,229	CAGW	22.24%	
TOTAL BEND	1,312,577				123,533	9.41	27,229	(287,409)	27,229			
CONDIT												
330.20 Land Rights	12,122	12-2025	0	SQUARE	1,800	1.31	(2)	(2)	(2)	CAGW	22.24%	
330.40 Flood Rights	137,765	12-2025	(1)	120-R1.5	15,327	1.26	(1,094)	(1,094)	(1,094)	CAGW	22.24%	
331.00 Structures and Improvements	1,222,946	12-2025	(1)	120-R2	2,765	0.31	(278)	(278)	(278)	CAGW	22.24%	
332.00 Reservoirs, Dams and Waterways	247,701	12-2025	(2)	90-L1.5	2,682	2.68	349	349	349	CAGW	22.24%	
334.00 Accessory Electric Equipment	96,830	12-2025	(2)	70-L0	3,118	2.96	32	32	32	CAGW	22.24%	
335.00 Miscellaneous Power Plant Equipment	192,333	12-2025	(1)	120-R1.5	23,612	1.30	(941)	(941)	(941)	CAGW	22.24%	
336.00 Roads, Railroads and Bridges	1,822,603	12-2025	(1)	120-R1.5	123,533	0.00	27,229	(287,409)	27,229	CAGW	22.24%	
TOTAL CONDIT	4,922,603				123,533	9.41	27,229	(287,409)	27,229			
EAGLE POINT												
330.20 Land Rights	638,983	12-2020	0	SQUARE	44,883	7.02	7,407	7,407	7,407	CAGW	22.24%	
330.40 Flood Rights	252,510	12-2020	(1)	120-R1.5	13,315	5.27	2,203	2,203	2,203	CAGW	22.24%	
331.00 Structures and Improvements	897,708	12-2020	(1)	120-R1.5	70,548	7.87	12,469	12,469	12,469	CAGW	22.24%	
332.00 Reservoirs, Dams and Waterways	11,715,921	12-2020	(1)	120-R2	678,026	5.79	111,027	111,027	111,027	CAGW	22.24%	
333.00 Waterwheels, Turbines and Generators	277,225	12-2020	(3)	90-L1.5	16,198	5.84	2,361	2,361	2,361	CAGW	22.24%	
334.00 Accessory Electric Equipment	836,614	12-2020	(1)	70-L0	69,633	8.32	11,104	11,104	11,104	CAGW	22.24%	
335.00 Miscellaneous Power Plant Equipment	60,489	12-2020	(1)	75-R0.5	4,184	6.92	735	735	735	CAGW	22.24%	
336.00 Roads, Railroads and Bridges	239,834	12-2020	(1)	120-R1.5	17,779	7.41	3,017	3,017	3,017	CAGW	22.24%	
TOTAL EAGLE POINT	14,919,284				914,666	6.13	150,323	(150,323)	150,323			
KLAMATH RIVER												
330.20 Land Rights	638,983	12-2020	0	SQUARE	44,883	7.02	7,407	7,407	7,407	CAGW	22.24%	
330.40 Flood Rights	252,510	12-2020	(1)	120-R1.5	13,315	5.27	2,203	2,203	2,203	CAGW	22.24%	
331.00 Structures and Improvements	897,708	12-2020	(1)	120-R1.5	70,548	7.87	12,469	12,469	12,469	CAGW	22.24%	
332.00 Reservoirs, Dams and Waterways	11,715,921	12-2020	(1)	120-R2	678,026	5.79	111,027	111,027	111,027	CAGW	22.24%	
333.00 Waterwheels, Turbines and Generators	277,225	12-2020	(3)	90-L1.5	16,198	5.84	2,361	2,361	2,361	CAGW	22.24%	
334.00 Accessory Electric Equipment	836,614	12-2020	(1)	70-L0	69,633	8.32	11,104	11,104	11,104	CAGW	22.24%	
335.00 Miscellaneous Power Plant Equipment	60,489	12-2020	(1)	75-R0.5	4,184	6.92	735	735	735	CAGW	22.24%	
336.00 Roads, Railroads and Bridges	239,834	12-2020	(1)	120-R1.5	17,779	7.41	3,017	3,017	3,017	CAGW	22.24%	
TOTAL KLAMATH RIVER	14,919,284				914,666	6.13	150,323	(150,323)	150,323			

PACIFICORP
UE-13005Z
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)	PROBABLE RETIREMENT DATE				NET SURVIVOR CURVE				CALCULATED ANNUAL ACCRUAL RATE				WASHINGTON ALLOCATED INCREASE (DECREASE) IN ANNUAL DEPRECIATION EXPENSE			
			DATE (3)	SURVIVOR CURVE (4)	PERCENT SALVAGE (5)	ACCUMULATED AMOUNT (6)	RATE (7)	ORIGINAL FILING	1st SUPPLEMENTAL	2nd SUPPLEMENTAL	TOTAL IMPACT	FACTOR	WA. %	ORIGINAL FILING	1st SUPPLEMENTAL	2nd SUPPLEMENTAL	TOTAL IMPACT	
																		DATE
KLAMATH RIVER - ACCELERATED																		
**	330.20	Land Rights	40,941	12-2019	0	2,233	5.45	-	-	-	-	-	-	-	-	-	22.24%	
**	330.40	Flood Rights	1,030	12-2019	0	56	5.44	-	-	-	-	-	-	-	-	-	22.24%	
**	331.00	Structures and Improvements	13,695,980	12-2019	0	1,138,372	8.31	-	-	-	-	-	-	-	-	-	22.24%	
**	332.00	Reservoirs, Dams and Waterways	34,075,662	12-2019	0	2,425,041	7.12	-	-	-	-	-	-	-	-	-	22.24%	
**	333.00	Waterwheels, Turbines and Generators	17,786,162	12-2019	0	1,392,722	7.83	-	-	-	-	-	-	-	-	-	22.24%	
**	334.00	Accessory Electric Equipment	16,047,648	12-2019	0	1,491,231	9.29	-	-	-	-	-	-	-	-	-	22.24%	
**	335.00	Miscellaneous Power Plant Equipment	173,067	12-2019	0	11,137	6.44	-	-	-	-	-	-	-	-	-	22.24%	
**	336.00	Roads, Railroads and Bridges	2,547,856	12-2019	0	190,437	7.48	-	-	-	-	-	-	-	-	-	22.24%	
		TOTAL KLAMATH RIVER ACCELERATED	84,368,346			6,851,279	7.88											
MERWIN																		
**	330.20	Land Rights	300,510	12-2058	0	1,517	0.50	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	22.24%	
**	330.50	Fish/Wildlife	212,280	12-2058	0	1,111	0.48	(124)	(124)	(124)	(124)	(124)	(124)	(124)	(124)	(124)	22.24%	
**	331.00	Structures and Improvements	94,372,015	12-2058	(4)	1,993,989	2.11	62,780	62,780	62,780	62,780	62,780	62,780	62,780	62,780	62,780	22.24%	
**	332.00	Reservoirs, Dams and Waterways	24,113,989	12-2058	(6)	1,443,208	1.53	39,145	39,145	39,145	39,145	39,145	39,145	39,145	39,145	39,145	22.24%	
**	333.00	Waterwheels, Turbines and Generators	7,689,946	12-2058	(6)	411,834	1.44	976	976	976	976	976	976	976	976	976	22.24%	
**	334.00	Accessory Electric Equipment	9,367,009	12-2058	(8)	232,550	2.34	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228	22.24%	
**	335.00	Miscellaneous Power Plant Equipment	2,157,009	12-2058	(3)	3,250	2.07	220	220	220	220	220	220	220	220	220	22.24%	
**	336.00	Roads, Railroads and Bridges	2,138,830	12-2058	(5)	34,563	1.62	(573)	(573)	(573)	(573)	(573)	(573)	(573)	(573)	(573)	22.24%	
		TOTAL MERWIN	138,992,017			2,820,922	2.03	103,486	103,486	103,486	103,486	103,486	103,486	103,486	103,486	103,486		
NORTH LUMPOUA																		
**	331.00	Structures and Improvements	106,864,116	12-2038	(2)	4,078,878	3.82	404,300	404,300	404,300	404,300	404,300	404,300	404,300	404,300	404,300	22.24%	
**	332.00	Reservoirs, Dams and Waterways	119,045,003	12-2038	(2)	3,452,056	2.90	258,995	258,995	258,995	258,995	258,995	258,995	258,995	258,995	258,995	22.24%	
**	333.00	Waterwheels, Turbines and Generators	23,897,207	12-2038	(4)	780,725	3.27	62,895	62,895	62,895	62,895	62,895	62,895	62,895	62,895	62,895	22.24%	
**	334.00	Accessory Electric Equipment	15,881,671	12-2038	(4)	583,844	3.75	40,296	40,296	40,296	40,296	40,296	40,296	40,296	40,296	40,296	22.24%	
**	335.00	Miscellaneous Power Plant Equipment	707,252	12-2038	(2)	21,552	3.05	704	704	704	704	704	704	704	704	704	22.24%	
**	336.00	Roads, Railroads and Bridges	6,806,273	12-2038	(3)	185,663	2.73	10,456	10,456	10,456	10,456	10,456	10,456	10,456	10,456	10,456	22.24%	
		TOTAL NORTH LUMPOUA	272,901,522			9,102,718	3.34	777,646	777,646	777,646	777,646	777,646	777,646	777,646	777,646	777,646		
PROSPECT # 1, 2 AND 4																		
**	330.20	Land Rights	3,712	12-2038	0	75	2.02	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	22.24%	
**	330.40	Flood Rights	3,167	12-2038	0	43	1.36	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	22.24%	
**	331.00	Structures and Improvements	3,293,640	12-2038	(3)	91,308	2.77	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	22.24%	
**	332.00	Reservoirs, Dams and Waterways	36,188,926	12-2038	(2)	1,181,931	3.27	31,249	31,249	31,249	31,249	31,249	31,249	31,249	31,249	31,249	22.24%	
**	333.00	Waterwheels, Turbines and Generators	3,875,233	12-2038	(4)	123,224	3.18	6,321	6,321	6,321	6,321	6,321	6,321	6,321	6,321	6,321	22.24%	
**	334.00	Accessory Electric Equipment	2,144,381	12-2038	(5)	71,541	3.34	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	22.24%	
**	335.00	Miscellaneous Power Plant Equipment	18,804	12-2038	(2)	573	3.05	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	22.24%	
**	336.00	Roads, Railroads and Bridges	290,689	12-2038	(3)	8,264	2.84	325	325	325	325	325	325	325	325	325	22.24%	
		TOTAL PROSPECT # 1, 2 AND 4	45,818,562			1,476,959	3.22	42,091	42,091	42,091	42,091	42,091	42,091	42,091	42,091	42,091		
PROSPECT #3																		
**	331.00	Structures and Improvements	331,989	12-2018	0	18,124	5.46	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	22.24%	
**	332.00	Reservoirs, Dams and Waterways	4,210,645	12-2018	0	174,936	4.15	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	22.24%	
**	333.00	Waterwheels, Turbines and Generators	1,795,013	12-2018	0	85,572	4.76	(977)	(977)	(977)	(977)	(977)	(977)	(977)	(977)	(977)	22.24%	
**	334.00	Accessory Electric Equipment	468,464	12-2018	0	24,585	5.25	222	222	222	222	222	222	222	222	222	22.24%	
**	335.00	Miscellaneous Power Plant Equipment	70,752	12-2018	0	2,989	4.22	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	22.24%	
**	336.00	Roads, Railroads and Bridges	58,926	12-2018	(1)	1,936	3.29	28	28	28	28	28	28	28	28	28	22.24%	
		TOTAL PROSPECT #3	6,938,799			308,142	4.44	390	390	390	390	390	390	390	390	390		
SWIFT																		
**	330.20	Land Rights	6,277,413	12-2058	0	53,705	0.86	(3,022)	(3,022)	(3,022)	(3,022)	(3,022)	(3,022)	(3,022)	(3,022)	(3,022)	22.24%	
**	330.50	Fish/Wildlife	97,228	12-2058	0	511	0.58	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	22.24%	
**	331.00	Structures and Improvements	69,147,823	12-2058	(4)	1,564,753	2.36	121,268	121,268	121,268	121,268	121,268	121,268	121,268	121,268	121,268	22.24%	
**	332.00	Reservoirs, Dams and Waterways	11,789,137	12-2058	(7)	717,022	1.40	25,863	25,863	25,863	25,863	25,863	25,863	25,863	25,863	25,863	22.24%	
**	333.00	Waterwheels, Turbines and Generators	4,386,854	12-2058	(8)	192,024	1.63	3,953	3,953	3,953	3,953	3,953	3,953	3,953	3,953	3,953	22.24%	
**	334.00	Accessory Electric Equipment	1,509,590	12-2058	(6)	106,223	2.29	228	228	228	228	228	228	228	228	228	22.24%	
**	335.00	Miscellaneous Power Plant Equipment	1,035,352	12-2058	(5)	168,591	1.46	147	147	147	147	147	147	147	147	147	22.24%	
**	336.00	Roads, Railroads and Bridges	144,206,986	12-2058	(5)	19,983	1.84	497	497	497	497	497	497	497	497	497	22.24%	
		TOTAL SWIFT	144,206,986			2,654,682	1.84	148,886	148,886	148,886	148,886	148,886	148,886	148,886	148,886	148,886		
WALLOWA FALLS																		
**	331.00	Structures and Improvements	111,683	12-2016	0	4,925	4.41	118	118	118	118	118	118	118	118	118	22.24%	
**	332.00	Reservoirs, Dams and Waterways	906,287	12-2016	0	39,745	4.39	767	767	767	767	767	767	767	767	767	22.24%	
**	333.00	Waterwheels, Turbines and Generators	104,470	12-2016	0	9,506	9.10	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	22.24%	
**	334.00	Accessory Electric Equipment	1,369,982	12-2016	0	68,319	4.99	(1,940)	(1,940)	(1,940)	(1,940)	(1,940)	(1,940)	(1,940)	(1,940)	(1,940)	22.24%	
**	336.00	Roads, Railroads and Bridges	309,738	12-2016	0	14,744	4.76	(218)	(218)	(218)	(218)	(218)	(218)	(218)	(218)	(218)	22.24%	
		TOTAL WALLOWA FALLS	2,802,170			137,239	4.90	267	267	267	267	267	267	267	267	267		

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)	PROBABLE RETIREMENT DATE (3)	ORIGINAL FILING MODIFIED BY 1st and 2nd SUPPLEMENTALS NET SALVAGE PERCENT (5)	ACCUMULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED ANNUAL ACCRUAL RATE (7)	WASHINGTON ALLOCATED INCREASE (DECREASE) IN ANNUAL DEPRECIATION EXPENSE			FACTOR	WA %
						ORIGINAL FILING	1st SUPPLEMENTAL	2nd SUPPLEMENTAL		
YALE										
330.20 Land Rights	761,560	12-2058	0	6,242	0.82	(370)		(370)	CAGW	22.24%
331.00 Structures and Improvements	7,641,825	12-2058	(6)	122,411	1.60	1,178		1,178	CAGW	22.24%
332.00 Reservoirs, Dams and Waterways	36,705,619	12-2058	(8)	515,384	1.40	22,682		22,682	CAGW	22.24%
333.00 Waterwheels, Turbines and Generators	10,868,732	12-2058	(15)	177,242	1.68	1,489		1,489	CAGW	22.24%
334.00 Accessory Electric Equipment	3,321,676	12-2058	(9)	79,386	2.14	(117)		(117)	CAGW	22.24%
335.00 Miscellaneous Power Plant Equipment	534,673	12-2058	(6)	4,484	1.76	(89)		(89)	CAGW	22.24%
336.00 Roads, Railroads and Bridges	1,433,537	12-2058	(6)	26,252	1.76	(89)		(89)	CAGW	22.24%
TOTAL YALE	61,168,041			929,354	1.52	24,159		24,159		
HYDRO DECOMMISSIONING RESERVE			(a)	1,770,617	Fixed Dollar Amt.	(339,527)		(339,527)		
OTHER PRODUCTION PLANT										
CHEHALIS										
341.00 Structures and Improvements	23,262,468	12-2043	(3)	617,223	2.65	7,219	1,387	(1,710)	CAGW	22.24%
342.00 Fuel Holders, Producers and Accessories	1,586,175	12-2043	(2)	45,600	2.87	1,273	107	(1,27)	CAGW	22.24%
343.00 Prime Movers	191,480,138	12-2043	(4)	5,829,987	3.04	373,162	(1,34,184)	(15,540)	CAGW	22.24%
344.00 Generators	82,209,666	12-2043	(4)	2,416,032	2.94	77,607	5,601	(6,626)	CAGW	22.24%
345.00 Accessory Electric Equipment	39,186,403	12-2043	(3)	1,053,545	2.69	15,258	(82)	(487)	CAGW	22.24%
346.00 Miscellaneous Power Plant Equipment	3,234,617	12-2043	(1)	86,111	2.66	1,470	(407)	(40)	CAGW	22.24%
TOTAL CHEHALIS	340,959,467			10,048,498	2.95	479,989	(127,578)	(24,531)		
HERMISTON										
341.00 Structures and Improvements	12,837,041	12-2036	(3)	372,482	2.90	5,429	1,612	(989)	CAGW	22.24%
342.00 Fuel Holders, Producers and Accessories	25,050	12-2036	(4)	771	3.08	18	4	(2)	CAGW	22.24%
343.00 Prime Movers	109,425,627	12-2036	(4)	3,742,396	3.42	209,021	(69,190)	(1,108)	CAGW	22.24%
344.00 Generators	39,658,873	12-2036	(3)	1,253,272	3.16	3,554	5,564	(3,334)	CAGW	22.24%
345.00 Accessory Electric Equipment	9,094,367	12-2036	(3)	261,820	2.84	4,136	590	(96)	CAGW	22.24%
346.00 Miscellaneous Power Plant Equipment	495,647	12-2036	(1)	14,074	2.88	214	0	(5)	CAGW	22.24%
TOTAL HERMISTON	171,536,605			5,644,815	3.29	257,171	(61,419)	(5,545)		
GOODNOE HILLS - WIND										
341.00 Structures and Improvements	5,393,835	12-2038	(1)	185,414	3.44	(7,345)		(2)	CAGW	22.24%
343.00 Prime Movers	162,203,978	12-2038	(1)	5,349,265	3.30	(271,261)		(62)	CAGW	22.24%
344.00 Generators	4,484,769	12-2038	(1)	148,381	3.31	(7,393)		(2)	CAGW	22.24%
345.00 Accessory Electric Equipment	9,665,019	12-2038	0	312,750	3.24	(16,730)		(769)	CAGW	22.24%
346.00 Miscellaneous Power Plant Equipment	172,144	12-2038	0	5,519	3.21	(323)		(0)	CAGW	22.24%
TOTAL GOODNOE HILLS - WIND	181,919,745			6,001,329	3.30	(303,052)		(835)		
LEANING JUNIPER - WIND										
341.00 Structures and Improvements	4,902,328	12-2036	(1)	166,335	3.39	(6,179)		(3)	CAGW	22.24%
343.00 Prime Movers	185,858,589	12-2036	(1)	5,067,490	3.25	(287,135)		(101)	CAGW	22.24%
344.00 Generators	5,435,823	12-2036	(1)	178,222	3.28	(6,234)		(3)	CAGW	22.24%
345.00 Accessory Electric Equipment	9,062,848	12-2036	(1)	292,779	3.23	(14,697)		(6)	CAGW	22.24%
346.00 Miscellaneous Power Plant Equipment	60,941	12-2036	0	2,589	3.16	(137)		(0)	CAGW	22.24%
TOTAL LEANING JUNIPER - WIND	175,340,529			5,707,385	3.26	(316,380)		(120)		
MARENGO - WIND										
341.00 Structures and Improvements	10,120,995	12-2037	(1)	350,860	3.47	(13,125)		(5)	CAGW	22.24%
343.00 Prime Movers	328,535,289	12-2037	(1)	10,827,307	3.32	(533,153)		(157)	CAGW	22.24%
344.00 Generators	9,327,288	12-2037	(1)	306,590	3.32	(15,207)		(5)	CAGW	22.24%
345.00 Accessory Electric Equipment	19,866,084	12-2037	(1)	644,206	3.27	(34,062)		(9)	CAGW	22.24%
346.00 Miscellaneous Power Plant Equipment	336,793	12-2037	0	10,949	3.25	(571)		(27)	CAGW	22.24%
TOTAL MARENGO - WIND	386,052,709			12,143,912	3.32	(586,314)		(203)		
SOLAR GENERATING										
344.00 Generators	55,680	42-369	0	-	0.00	(710)		(710)		
OSCON HIGH DESERT										
TOTAL SOLAR GENERATING	55,680			-		(710)		(710)		
MOBILE GENERATORS										
344.00 West Side Mobile Generator	845,205	50-R2	(5)	15,200	1.80	(6,018)		(6,018)		
TOTAL MOBILE GENERATORS	845,205			15,200	1.70	(6,018)		(6,018)		

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 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PACIFICORP PROPOSAL AND SETTLEMENT SCENARIO AS OF DECEMBER 31, 2013*

	ACCOUNT (1)	ORIGINAL COST (2)	PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SAVINGS PERCENT (5)	CALCULATED ANNUAL ACCRUAL (6)		WASHINGTON ALLOCATED INCREASE (DECREASE) IN ANNUAL DEPRECIATION EXPENSE ORIGINAL FILING 1st SUPPLEMENTAL 2nd SUPPLEMENTAL TOTAL IMPACT	FACTOR	WA %
						AMOUNT	RATE (7)			
TRANSMISSION PLANT:										
350.20	Rights-of-Way	144,659,585		75-R4	0	1,837,176	1.27	(892)		1,176
350.00	Structures and Improvements	161,875,087		75-R2.5	(10)	2,298,626	1.42	(630)		(1,002)
352.00	Station Equipment	1,889,590,073		58-S0	(5)	32,878,693	1.74	(26,507)		(17,378)
353.70	Supervisory Equipment							(34,634)		(7,687)
354.00	Towers and Poles	1,223,124,758		68-R4	(10)	16,713,809	1.53	(7,455)		9,586
355.00	Poles and Fixtures	731,547,358		60-R2	(40)	15,947,732	2.18	(9,713)		(10,989)
356.00	Overhead Conductors and Devices	1,087,435,404		63-R3	(30)	20,443,786	1.86	(7,123)		6
357.00	Overhead Conductors and Devices	3,235,730		60-R2	(5)	51,772	1.66	(61)		37
358.00	Underground Conductors and Devices	7,410,861		60-R2	(5)	153,038	1.32	(119)		38
359.00	Roads and Trails	11,575,387		70-R5	0	152,768	1.76	(151,366)		(42,269)
	TOTAL TRANSMISSION PLANT	5,280,444,224				92,447,410		(151,366)		(478,666)
WASHINGTON - DISTRIBUTION										
360.20	Rights-of-Way	240,139		50-R3	0	3,913	1.63	(578)		(16)
361.00	Structures and Improvements	2,268,938		60-R2	(5)	37,251	1.64	(1,880)		(43)
362.00	Station Equipment	47,637,084		53-R1	(20)	1,027,674	2.14	46,573		18,955
362.70	Station Equipment							(15,186)		(3,239)
364.00	Poles, Towers and Fixtures	96,107,954		52-R1.5	(100)	3,494,630	3.64	(485,672)		(1,389)
365.00	Overhead Conductors and Devices	60,160,674		60-R1	(50)	1,509,694	2.51	(266,183)		(519)
365.00	Underground Conductors and Devices	16,906,931		50-R3	(60)	480,534	2.84	(263,958)		(642)
367.00	Underground Conductors and Devices	23,741,865		50-R3	(25)	607,166	2.56	(91,856)		(4,105)
368.00	Line Transformers	99,549,997		43-R2	(25)	2,629,098	2.64	(4,497)		(770)
369.10	Overhead Services	19,061,444		55-R1	(30)	432,568	2.27	7,519		(187)
369.20	Underground Services	33,450,711		55-R4	(50)	878,374	2.63	10,146		(48)
370.00	Meters	10,531,624		25-S5	(25)	413,838	3.93	(862)		(148)
371.00	Installations on Customer Premises	473,566		30-L0	(1)	16,493	3.48	(19,654)		(12,374)
373.00	Street Lighting and Signal Systems	3,883,586		45-R1	(30)	102,654	2.64	(1,335,043)		(19,793)
	TOTAL WASHINGTON - DISTRIBUTION	414,312,516				11,633,887	2.81	(1,335,043)		(1,347,417)
GENERAL PLANT										
OREGON - GENERAL										
390.00	Structures and Improvements	74,399,660		58-R1	(10)	1,384,220	1.86	(7,606)		(5,065)
392.01	Transportation Equipment - Light Trucks and Vans	10,925,542		12-L2.5	10	768,676	7.04	(3,894)		(436)
392.05	Transportation Equipment - Medium Trucks	10,608,613		16-L3	10	581,850	5.48	(405)		(34)
392.09	Transportation Equipment - Trailers	3,327,731		34-L2	15	81,325	2.44	53		(345)
396.03	Light Power Operated Equipment	6,165,300		9-L3	15	569,006	9.23	(345)		(12,666)
396.07	Heavy Power Operated Equipment	25,955,493		15-L1	20	1,333,382	5.14	(7,606)		(5,065)
	TOTAL OREGON - GENERAL	131,362,339				4,718,259	3.59	(7,606)		(12,666)
WASHINGTON - GENERAL										
390.00	Structures and Improvements	10,969,618		40-R3	(10)	276,512	2.52			
392.01	Transportation Equipment - Light Trucks and Vans	2,397,979		13-L2.5	10	134,170	5.60			
392.05	Transportation Equipment - Medium Trucks	4,067,622		16-L2.5	10	206,177	5.07			
392.09	Transportation Equipment - Trailers	769,220		33-S0.5	15	80,300	2.38			
396.03	Light Power Operated Equipment	1,429,079		10-R4	10	80,619	6.06			
396.07	Heavy Power Operated Equipment	5,046,018		13-L1.5	15	354,939	6.03			
	TOTAL WASHINGTON - GENERAL	25,675,536				1,080,614	4.21	(330,915)		(330,915)
WYOMING - GENERAL										
389.20	Sand Rights	74,342		50-S0	0	1,472	1.98			
390.00	Structures and Improvements	14,086,009		58-R1	(15)	274,685	1.95			(64)
392.01	Transportation Equipment - Light Trucks and Vans	6,179,021		13-S1.5	10	349,755	5.83			(1,577)
392.05	Transportation Equipment - Medium Trucks	2,873,028		34-L2	5	76,997	2.68			(1,145)
396.03	Light Power Operated Equipment	2,631,435		9-L3	15	222,883	8.47			(147)
396.07	Heavy Power Operated Equipment	32,629,250		15-L0	25	1,585,782	4.86			(1,324)
	TOTAL WYOMING - GENERAL	63,161,809				2,785,817	4.41	(5,092)		(9,329)
CALIFORNIA - GENERAL										
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			
	TOTAL CALIFORNIA - GENERAL	9,146,628				350,613	3.83	(1,991)		(1,991)

See Transmission Plant Tab

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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			WASHINGTON ALLOCATED INCREASE (DECREASE) IN ANNUAL DEPRECIATION EXPENSE			FACTOR	WA %
			PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	ACCUMULATED AMOUNT (6)	ACCUMULATED ANNUAL RATE (7)	ORIGINAL FILING	1st SUPPLEMENTAL	2nd SUPPLEMENTAL	TOTAL IMPACT		
UTAH - GENERAL*													
389.20	Land Rights	33,674		45-S0	0	684	2.03	-	-	-	-	-	-
390.00	Structures and Improvements	88,282,952		58-R1	5	1,350,729	1.53	(17,188)	(2,070)	-	-	-	-
392.01	Transportation Equipment - Light Trucks and Vans	13,862,141		12-L3	10	698,692	5.84	(2,070)	(1,911)	-	-	-	-
392.30	Aircraft	3,076,289		10-SQ	64	7,214	2.56	(1,911)	(541)	-	-	-	-
392.05	Transportation Equipment - Medium Trucks	20,915,219		16-L2	10	526,094	1.86	(541)	(222)	-	-	-	-
392.09	Transportation Equipment - Trailers	6,596,150		34-L2	23	443,993	8.10	(222)	(529)	-	-	-	-
396.03	Light Power Operated Equipment	3,461,396		9-L0	11	2,352,343	5.36	(529)	-	-	-	-	-
396.07	Heavy Power Operated Equipment	51,442,973		14-L0.5	15	6,590,134	3.38	(6,248)	(22,462)	-	-	-	-
	TOTAL UTAH - GENERAL	189,292,777						(6,248)	(22,462)				(28,710)
IDAHO - GENERAL*													
389.20	Land Rights	4,733		55-R3	0	55	1.17	-	-	-	-	-	-
390.00	Structures and Improvements	12,569,830		58-R1	(5)	207,402	1.65	(102)	(102)	-	-	-	-
392.01	Transportation Equipment - Light Trucks and Vans	2,237,958		12-S2	10	95,785	4.28	-	-	-	-	-	-
392.05	Transportation Equipment - Medium Trucks	2,825,329		15-L2	15	122,619	4.34	-	-	-	-	-	-
392.09	Transportation Equipment - Trailers	943,295		34-L2	10	21,507	2.28	-	-	-	-	-	-
396.03	Light Power Operated Equipment	1,634,006		9-L3	10	125,328	7.67	-	-	-	-	-	-
396.07	Heavy Power Operated Equipment	7,348,051		18-L0.5	25	274,082	3.73	(124)	(102)	-	-	-	-
	TOTAL IDAHO - GENERAL	27,563,202				846,779	3.07	(124)	(102)				(228)
						Washington Allocated Impact		791,622	(340,362)				(668,457)
													(217,237)

TOTAL WA Allocated
791,622 Reference Exhibit No. (HEL-2)
(340,362) Reference Exhibit No. (HEL-4)
(668,457) Reference Exhibit No. (HEL-6)
(217,237)

TOTAL WASHINGTON ALLOCATION DEPRECIATION EXPENSE IMPACT

(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.
** Hydro electric production plant 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	3,854,477,943	1,405,966,281
Plant	5,260,444,224	

	Total	Supplemental 1 Dept 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)	(26,307)
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)
	5,260,444,224	(2,546,505)	(1,865,897)	(680,608)	(151,365)

	Total	Supplemental 2 Dept 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
	5,260,444,224	(711,461)	(521,308)	(190,153)	(42,289)

CAGW %	0.000%
CAGW %	22.2396%