

PacifiCorp
 Washington Results of Operations - December 2018
 Decommissioning & Remediation Report

Estimate of Removal in Excess of Salvage:

2012 Depreciation Study			
Plant	Terminal Removal	Interim Removal	Total Removal
Bridger Plant	56,360,000	24,530,628	80,890,628
Colstrip Units 3 & 4	5,920,000	7,567,607	13,487,607

Depreciation Expense Related to Removal:

Plant	2018 Removal Accrual	Dec 31, 2018 Balance - Note 1
Bridger Plant	(4,484,348)	(10,439,349)
Colstrip Units 3 & 4	(1,280,798)	3,724,901

D&R Expenditures:

Plant	2018 Amount	Description
Bridger Plant	77,517	Jim Bridger Landfill
	(290)	Jim Bridger Ponds
	13,687	Jim Bridger Asbestos
Colstrip Units 3 & 4	292,314	Colstrip Plant Ponds

Asset Retirement Obligation Updates - Note 2

Plant	Amount	Description
Bridger Plant	2,124,426	Ponds and Landfills
Colstrip Units 3 & 4	(774,244)	Ponds and Landfills

- Note 1 Net accumulated removal included in accumulated depreciation as of 12/31/2018.
- Note 2 Represents changes to asset retirement obligation cash flows in 2018.
- Note 3 Amounts for accelerated depreciation as approved in Order 12 of Docket UE-152253 are not included in the above amounts, but are recorded in Account 254, Other regulatory liabilities, as ordered.