

PacifiCorp
Washington Results of Operations - December 2021
Decommissioning & Remediation Report

Estimate of Removal in Excess of Salvage:

2018 Depreciation Study + Incremental Decommissioning				
Plant	Terminal Removal	Interim Removal	Incremental Decom. Total Co.	Total Removal
Bridger Plant	52,662,000	4,566,257	104,322,308	161,550,565
Colstrip Units 3 & 4	12,685,000	880,119	8,700,311	22,265,430

Depreciation Expense Related to Removal:

Plant	2021 Removal Accrual - Note 3	December 31, 2021 Balance - Note 1
Bridger Plant	(25,513,973)	(38,444,656)
Colstrip Units 3 & 4	(7,687,601)	(825,772)

D&R Expenditures:

Plant	2021 Amount	Description
Bridger Plant	1,299,533	Jim Bridger Landfill & Ponds
Colstrip Units 3 & 4	708,641	Colstrip Plant Ponds

Asset Retirement Obligation Updates - Note 2

Plant	Amount	Description
Bridger Plant	19,485,079	Ponds and Landfills
Colstrip Units 3 & 4	(34,960)	Ponds and Landfills

Note 1 Net accumulated removal included in accumulated depreciation as of 12/31/2021.

Note 2 Represents changes to asset retirement obligation cash flows in 2021.

Note 3 Amounts for accrued removal based on depreciation rates and incremental decommissioning as approved under dockets UE-180778 (2018 Depreciation Study) and UE-191024 (2021 GRC).