

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					WASHINGTON ALLOCATED INCREASE (DECREASE) in ANNUAL DEPRECIATION EXPENSE				FACTOR	WA %
		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL		ORIGINAL FILING	1st SUPPLEMENTAL	2nd SUPPLEMENTAL	TOTAL IMPACT		
					ACCRAUAL AMOUNT (6)	ACCRAUAL RATE (7)						
<b>STEAM PRODUCTION PLANT</b>												
<b>COLSTRIP</b>												
311.00	Structures and Improvements	58,645,567	12-2046	120-R1.5	(6)	1,102,381	1.88	33,890	31,288	65,178	CAGW	22.24%
312.00	Boiler Plant Equipment	117,788,667	12-2046	68-S0	(6)	2,634,729	2.24	139,093	53,925	193,018	CAGW	22.24%
314.00	Turbogenerator Units	34,006,214	12-2046	57-S0	(8)	889,007	2.61	42,128	14,915	57,043	CAGW	22.24%
315.00	Accessory Electric Equipment	8,893,886	12-2046	75-R2.5	(5)	162,961	1.83	3,828	6,503	10,331	CAGW	22.24%
316.00	Miscellaneous Power Plant Equipment Reserve Amortization	2,124,535	12-2046	40-O1	(7)	61,662	2.90	3,540	1,432	4,972	CAGW	22.24%
	TOTAL COLSTRIP	221,458,870				(2,293,038) 2,557,702		- 222,479	(509,964) (401,901)	(509,964) (179,422)	CAGW	22.24%
<b>JAMES RIVER</b>												
311.00	Structures and Improvements	5,711,885	12-2015	120-R1.5	0	366,557	6.42	(6,824)	22,543	15,719	CAGW	22.24%
312.00	Boiler Plant Equipment	5,717,447	12-2015	68-S0	0	372,396	6.51	(6,576)	22,640	16,064	CAGW	22.24%
314.00	Turbogenerator Units	18,302,388	12-2015	57-S0	0	1,214,959	6.64	(23,985)	76,422	52,437	CAGW	22.24%
315.00	Accessory Electric Equipment	4,287,195	12-2015	75-R2.5	0	277,846	6.48	(4,757)	16,970	12,212	CAGW	22.24%
	TOTAL JAMES RIVER	34,018,915				2,231,758	6.56	(42,142)	138,574	96,432		
<b>JIM BRIDGER</b>												
310.20	Land Rights	281,111	12-2037	SQUARE	0	3,828	1.36	107	(39.77)	67	JBG	21.38%
311.00	Structures and Improvements	139,335,557	12-2037	120-R1.5	(8)	2,607,794	1.87	106,189	(19,323)	86,865	JBG	21.38%
312.00	Boiler Plant Equipment	695,882,281	12-2037	68-S0	(7)	19,874,604	2.86	1,462,541	(218,696)	1,243,845	JBG	21.38%
314.00	Turbogenerator Units	212,082,399	12-2037	57-S0	(8)	7,117,884	3.36	499,887	(43,648)	456,239	JBG	21.38%
315.00	Accessory Electric Equipment	58,392,864	12-2037	75-R2.5	(7)	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	40-O1	(8)	111,544	3.12	9,257	(336)	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		
<b>HYDRAULIC PRODUCTION PLANT</b>												
<b>BEND</b>												
** 331.00	Structures and Improvements	56,573	12-2016	120-R1.5	0	1,180	2.09	262		262	CAGW	22.24%
** 332.00	Reservoirs, Dams and Waterways	530,917	12-2016	120-R2	0	93,670	17.64	20,832		20,832	CAGW	22.24%
** 333.00	Waterwheels, Turbines and Generators	94,985	12-2016	90-L1.5	(1)	6,454	6.79	1,435		1,435	CAGW	22.24%
** 334.00	Accessory Electric Equipment	614,725	12-2016	70-L0	0	21,715	3.53	4,829		4,829	CAGW	22.24%
** 335.00	Miscellaneous Power Plant Equipment	15,206	12-2016	75-R0.5	0	514	3.38	(130)		(130)	CAGW	22.24%
** 336.00	Roads, Railroads and Bridges	172	12-2016	120-R1.5	0	-	0.00	-		-	CAGW	22.24%
	TOTAL BEND	1,312,577				123,533	9.41	27,229		27,229		
<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								
	TOTAL CONDIT											
<b>EAGLE POINT</b>												
** 330.20	Land Rights	12,122	12-2025	SQUARE	0	-	-	(2)		(2)	CAGW	22.24%
** 331.00	Structures and Improvements	137,765	12-2025	120-R1.5	(1)	1,800	1.31	42		42	CAGW	22.24%
** 332.00	Reservoirs, Dams and Waterways	1,222,846	12-2025	120-R2	(1)	15,337	1.25	(1,084)		(1,084)	CAGW	22.24%
** 333.00	Waterwheels, Turbines and Generators	247,701	12-2025	90-L1.5	(4)	765	0.31	(278)		(278)	CAGW	22.24%
** 334.00	Accessory Electric Equipment	96,830	12-2025	70-L0	(2)	2,592	2.68	349		349	CAGW	22.24%
** 336.00	Roads, Railroads and Bridges	105,338	12-2025	120-R1.5	(1)	3,118	2.96	32		32	CAGW	22.24%
	TOTAL EAGLE POINT	1,822,603				23,612	1.30	(941)		(941)		
<b>KLAMATH RIVER</b>												
** 330.20	Land Rights	638,993	12-2020	SQUARE	0	44,883	7.02	7,407		7,407	CAGW	22.24%
** 330.40	Flood Rights	252,510	12-2020	SQUARE	0	13,315	5.27	2,203		2,203	CAGW	22.24%
** 331.00	Structures and Improvements	897,708	12-2020	120-R1.5	(1)	70,648	7.87	12,469		12,469	CAGW	22.24%
** 332.00	Reservoirs, Dams and Waterways	11,715,921	12-2020	120-R2	(1)	678,026	5.79	111,027		111,027	CAGW	22.24%
** 333.00	Waterwheels, Turbines and Generators	277,225	12-2020	90-L1.5	(3)	16,198	5.84	2,361		2,361	CAGW	22.24%
** 334.00	Accessory Electric Equipment	836,614	12-2020	70-L0	(1)	69,633	8.32	11,104		11,104	CAGW	22.24%
** 335.00	Miscellaneous Power Plant Equipment	60,489	12-2020	75-R0.5	(1)	4,184	6.92	735		735	CAGW	22.24%
** 336.00	Roads, Railroads and Bridges	239,834	12-2020	120-R1.5	(1)	17,779	7.41	3,017		3,017	CAGW	22.24%
	TOTAL KLAMATH RIVER	14,919,294				914,666	6.13	150,323		150,323		

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		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL		ORIGINAL FILING	1st SUPPLEMENTAL	2nd SUPPLEMENTAL	TOTAL IMPACT		
					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	-	-	-	CAGW	22.24%
** 330.40	Flood Rights	1,030	12-2019	SQUARE	0	56	5.44	-	-	-	CAGW	22.24%
** 331.00	Structures and Improvements	13,695,980	12-2019	SQUARE	0	1,138,372	8.31	-	-	-	CAGW	22.24%
** 332.00	Reservoirs, Dams and Waterways	34,075,662	12-2019	SQUARE	0	2,425,041	7.12	-	-	-	CAGW	22.24%
** 333.00	Waterwheels, Turbines and Generators	17,786,162	12-2019	SQUARE	0	1,392,722	7.83	-	-	-	CAGW	22.24%
** 334.00	Accessory Electric Equipment	16,047,648	12-2019	SQUARE	0	1,491,231	9.29	-	-	-	CAGW	22.24%
** 335.00	Miscellaneous Power Plant Equipment	173,067	12-2019	SQUARE	0	11,137	6.44	-	-	-	CAGW	22.24%
** 336.00	Roads, Railroads and Bridges	2,547,856	12-2019	SQUARE	0	190,487	7.48	-	-	-	CAGW	22.24%
	TOTAL KLAMATH RIVER ACCELERATED	84,368,346				6,651,279	7.88	-	-	-		
<b>MERWIN</b>												
** 330.20	Land Rights	300,510	12-2058	SQUARE	0	1,517	0.50	(166)	(166)	(166)	CAGW	22.24%
** 330.50	Fish/Wildlife	212,280	12-2058	SQUARE	0	1,011	0.48	(124)	(124)	(124)	CAGW	22.24%
** 331.00	Structures and Improvements	94,372,015	12-2058	120-R1.5	(4)	1,993,989	2.11	62,780	62,780	62,780	CAGW	22.24%
** 332.00	Reservoirs, Dams and Waterways	24,113,999	12-2058	120-R2	(6)	442,208	1.83	39,145	39,145	39,145	CAGW	22.24%
** 333.00	Waterwheels, Turbines and Generators	7,768,646	12-2058	90-L1.5	(16)	111,834	1.44	976	976	976	CAGW	22.24%
** 334.00	Accessory Electric Equipment	9,928,730	12-2058	70-L0	(8)	232,550	2.34	1,228	1,228	1,228	CAGW	22.24%
** 335.00	Miscellaneous Power Plant Equipment	157,007	12-2058	75-R0.5	(3)	3,250	2.07	220	220	220	CAGW	22.24%
** 336.00	Roads, Railroads and Bridges	2,138,830	12-2058	120-R1.5	(5)	34,563	1.62	(573)	(573)	(573)	CAGW	22.24%
	TOTAL MERWIN	138,992,017				2,820,922	2.03	103,486	103,486	103,486		
<b>NORTH UMPQUA</b>												
** 331.00	Structures and Improvements	106,864,116	12-2038	120-R1.5	(2)	4,078,878	3.82	404,300	404,300	404,300	CAGW	22.24%
** 332.00	Reservoirs, Dams and Waterways	119,045,003	12-2038	120-R2	(2)	3,452,056	2.90	258,995	258,995	258,995	CAGW	22.24%
** 333.00	Waterwheels, Turbines and Generators	23,897,207	12-2038	90-L1.5	(4)	780,725	3.27	62,895	62,895	62,895	CAGW	22.24%
** 334.00	Accessory Electric Equipment	15,581,671	12-2038	70-L0	(4)	583,844	3.75	40,296	40,296	40,296	CAGW	22.24%
** 335.00	Miscellaneous Power Plant Equipment	707,252	12-2038	75-R0.5	(2)	21,552	3.05	704	704	704	CAGW	22.24%
** 336.00	Roads, Railroads and Bridges	6,806,273	12-2038	120-R1.5	(3)	185,663	2.73	10,456	10,456	10,456	CAGW	22.24%
	TOTAL NORTH UMPQUA	272,901,522				9,102,718	3.34	777,646	777,646	777,646		
<b>PROSPECT # 1, 2 AND 4</b>												
** 330.20	Land Rights	3,712	12-2038	SQUARE	0	75	2.02	(1)	(1)	(1)	CAGW	22.24%
** 330.40	Flood Rights	3,167	12-2038	SQUARE	0	43	1.36	(3)	(3)	(3)	CAGW	22.24%
** 331.00	Structures and Improvements	3,293,640	12-2038	120-R1.5	(3)	91,308	2.77	2,310	2,310	2,310	CAGW	22.24%
** 332.00	Reservoirs, Dams and Waterways	36,188,926	12-2038	120-R2	(2)	1,181,931	3.27	31,249	31,249	31,249	CAGW	22.24%
** 333.00	Waterwheels, Turbines and Generators	3,875,233	12-2038	90-L1.5	(4)	123,224	3.18	6,321	6,321	6,321	CAGW	22.24%
** 334.00	Accessory Electric Equipment	2,144,391	12-2038	70-L0	(5)	71,541	3.34	1,903	1,903	1,903	CAGW	22.24%
** 335.00	Miscellaneous Power Plant Equipment	18,804	12-2038	75-R0.5	(2)	573	3.05	(14)	(14)	(14)	CAGW	22.24%
** 336.00	Roads, Railroads and Bridges	290,689	12-2038	120-R1.5	(3)	8,264	2.84	325	325	325	CAGW	22.24%
	TOTAL PROSPECT # 1, 2 AND 4	45,818,562				1,476,959	3.22	42,091	42,091	42,091		
<b>PROSPECT #3</b>												
** 331.00	Structures and Improvements	331,999	12-2018	120-R1.5	0	18,124	5.46	1,308	1,308	1,308	CAGW	22.24%
** 332.00	Reservoirs, Dams and Waterways	4,210,645	12-2018	120-R2	0	174,936	4.15	(119)	(119)	(119)	CAGW	22.24%
** 333.00	Waterwheels, Turbines and Generators	1,799,013	12-2018	90-L1.5	0	85,572	4.76	(977)	(977)	(977)	CAGW	22.24%
** 334.00	Accessory Electric Equipment	468,464	12-2018	70-L0	(1)	24,585	5.25	222	222	222	CAGW	22.24%
** 335.00	Miscellaneous Power Plant Equipment	70,752	12-2018	75-R0.5	0	2,989	4.22	(73)	(73)	(73)	CAGW	22.24%
** 336.00	Roads, Railroads and Bridges	58,926	12-2018	120-R1.5	(1)	1,936	3.29	28	28	28	CAGW	22.24%
	TOTAL PROSPECT #3	6,939,799				308,142	4.44	390	390	390		
<b>SWIFT</b>												
** 330.20	Land Rights	6,277,413	12-2058	SQUARE	0	53,705	0.86	(3,022)	(3,022)	(3,022)	CAGW	22.24%
** 330.50	Fish/Wildlife	97,228	12-2058	SQUARE	0	851	0.88	(48)	(48)	(48)	CAGW	22.24%
** 331.00	Structures and Improvements	69,147,823	12-2058	120-R1.5	(4)	1,564,703	2.26	121,268	121,268	121,268	CAGW	22.24%
** 332.00	Reservoirs, Dams and Waterways	51,129,022	12-2058	120-R2	(7)	717,022	1.40	25,863	25,863	25,863	CAGW	22.24%
** 333.00	Waterwheels, Turbines and Generators	11,769,137	12-2058	90-L1.5	(16)	192,004	1.63	3,953	3,953	3,953	CAGW	22.24%
** 334.00	Accessory Electric Equipment	4,368,834	12-2058	70-L0	(8)	100,223	2.29	228	228	228	CAGW	22.24%
** 335.00	Miscellaneous Power Plant Equipment	409,190	12-2058	75-R0.5	(5)	5,991	1.46	147	147	147	CAGW	22.24%
** 336.00	Roads, Railroads and Bridges	1,008,339	12-2058	120-R1.5	(5)	19,983	1.98	497	497	497	CAGW	22.24%
	TOTAL SWIFT	144,206,986				2,654,482	1.84	148,886	148,886	148,886		
<b>WALLOWA FALLS</b>												
** 331.00	Structures and Improvements	111,683	12-2016	120-R1.5	0	4,925	4.41	118	118	118	CAGW	22.24%
** 332.00	Reservoirs, Dams and Waterways	906,297	12-2016	120-R2	0	39,745	4.39	767	767	767	CAGW	22.24%
** 333.00	Waterwheels, Turbines and Generators	104,470	12-2016	90-L1.5	0	9,506	9.10	1,541	1,541	1,541	CAGW	22.24%
** 334.00	Accessory Electric Equipment	1,369,982	12-2016	70-L0	0	68,319	4.99	(1,940)	(1,940)	(1,940)	CAGW	22.24%
** 336.00	Roads, Railroads and Bridges	309,738	12-2016	120-R1.5	0	14,744	4.76	(218)	(218)	(218)	CAGW	22.24%
	TOTAL WALLOWA FALLS	2,802,170				137,239	4.90	267	267	267		

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		PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	CALCULATED ANNUAL		ORIGINAL FILING	1st SUPPLEMENTAL	2nd SUPPLEMENTAL	TOTAL IMPACT			
					ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)							
<b>YALE</b>													
** 330.20	Land Rights	761,580	12-2058	SQUARE	0	6,242	0.82	(370)			(370)	CAGW	22.24%
** 331.00	Structures and Improvements	7,641,825	12-2058	120-R1.5	(6)	122,411	1.60	1,178			1,178	CAGW	22.24%
** 332.00	Reservoirs, Dams and Waterways	36,705,619	12-2058	120-R2	(8)	515,384	1.40	22,652			22,652	CAGW	22.24%
** 333.00	Waterwheels, Turbines and Generators	10,568,732	12-2058	90-L1.5	(15)	177,242	1.68	1,459			1,459	CAGW	22.24%
** 334.00	Accessory Electric Equipment	3,521,876	12-2058	70-L0	(9)	75,366	2.14	(117)			(117)	CAGW	22.24%
** 335.00	Miscellaneous Power Plant Equipment	534,873	12-2058	75-R0.5	(5)	7,484	1.40	186			186	CAGW	22.24%
** 336.00	Roads, Railroads and Bridges	1,433,537	12-2058	120-R1.5	(5)	25,225	1.76	(829)			(829)	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)		
<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	7,219	1,387	(1,710)	6,896	CAGW	22.24%
342.00	Fuel Holders, Producers and Accessories	1,586,175	12-2043	50-R2	(2)	45,600	2.87	1,273	107	(127)	1,252	CAGW	22.24%
343.00	Prime Movers	191,480,138	12-2043	45-R2.5	(4)	5,829,987	3.04	373,162	(134,184)	(15,540)	223,439	CAGW	22.24%
344.00	Generators	82,209,666	12-2043	50-R2	(4)	2,416,032	2.94	77,607	5,601	(6,626)	76,582	CAGW	22.24%
345.00	Accessory Electric Equipment	39,186,403	12-2043	70-R3	(3)	1,053,545	2.69	15,258	(82)	(487)	14,689	CAGW	22.24%
346.00	Miscellaneous Power Plant Equipment	3,234,617	12-2043	60-R3	(1)	86,111	2.66	1,470	(407)	(40)	1,023	CAGW	22.24%
	TOTAL CHEHALIS	340,959,467				10,048,498	2.95	475,989	(127,578)	(24,531)	323,881		
<b>HERMISTON</b>													
341.00	Structures and Improvements	12,837,041	12-2036	70-S2.5	(3)	372,482	2.90	5,429	1,612	(999)	6,042	CAGW	22.24%
342.00	Fuel Holders, Producers and Accessories	25,050	12-2036	50-R2	(2)	771	3.08	18	4	(2)	20	CAGW	22.24%
343.00	Prime Movers	109,425,627	12-2036	45-R2.5	(4)	3,742,396	3.42	209,021	(69,190)	(1,108)	138,723	CAGW	22.24%
344.00	Generators	39,658,873	12-2036	50-R2	(3)	1,253,272	3.16	38,353	5,564	(3,334)	40,583	CAGW	22.24%
345.00	Accessory Electric Equipment	9,094,367	12-2036	70-R3	(3)	261,820	2.88	4,136	590	(96)	4,630	CAGW	22.24%
346.00	Miscellaneous Power Plant Equipment	495,647	12-2036	60-R3	(1)	14,074	2.84	214	0	(5)	209	CAGW	22.24%
	TOTAL HERMISTON	171,536,605				5,644,815	3.29	257,171	(61,419)	(5,545)	190,207		
<b>GOODNOE HILLS - WIND</b>													
341.00	Structures and Improvements	5,393,835	12-2038	70-R1	(1)	185,414	3.44	(7,345)		(2)	(7,347)	CAGW	22.24%
343.00	Prime Movers	162,203,978	12-2038	60-R2.5	(1)	5,349,265	3.30	(271,261)		(62)	(271,323)	CAGW	22.24%
344.00	Generators	4,484,769	12-2038	60-R2.5	(1)	148,381	3.31	(7,393)		(2)	(7,395)	CAGW	22.24%
345.00	Accessory Electric Equipment	9,665,019	12-2038	60-R3	0	312,750	3.24	(16,730)		(769)	(17,499)	CAGW	22.24%
346.00	Miscellaneous Power Plant Equipment	172,144	12-2038	60-R3	0	5,519	3.21	(323)		(0)	(323)	CAGW	22.24%
	TOTAL GOODNOE HILLS - WIND	181,919,745				6,001,329	3.30	(303,052)		(835)	(303,887)		
<b>LEANING JUNIPER - WIND</b>													
341.00	Structures and Improvements	4,902,328	12-2036	70-R1	(1)	166,335	3.39	(6,179)		(3)	(6,182)	CAGW	22.24%
343.00	Prime Movers	155,858,589	12-2036	60-R2.5	(1)	5,067,490	3.25	(287,133)		(101)	(287,234)	CAGW	22.24%
344.00	Generators	5,435,823	12-2036	60-R2.5	(1)	178,222	3.28	(8,234)		(3)	(8,237)	CAGW	22.24%
345.00	Accessory Electric Equipment	9,062,848	12-2036	60-R3	(1)	292,779	3.23	(14,697)		(6)	(14,703)	CAGW	22.24%
346.00	Miscellaneous Power Plant Equipment	80,941	12-2036	60-R3	0	2,559	3.16	(137)		(6)	(144)	CAGW	22.24%
	TOTAL LEANING JUMPER - WIND	175,340,529				5,707,385	3.26	(316,380)		(120)	(316,499)		
<b>MARENGO - WIND</b>													
341.00	Structures and Improvements	10,120,995	12-2037	70-R1	(1)	350,860	3.47	(13,125)		(5)	(13,130)	CAGW	22.24%
343.00	Prime Movers	326,573,289	12-2037	60-R2.5	(1)	10,827,307	3.32	(533,353)		(157)	(533,509)	CAGW	22.24%
344.00	Generators	9,332,548	12-2037	60-R2.5	(1)	309,590	3.32	(15,202)		(5)	(15,207)	CAGW	22.24%
345.00	Accessory Electric Equipment	19,689,084	12-2037	60-R3	(1)	644,206	3.27	(34,062)		(9)	(34,072)	CAGW	22.24%
346.00	Miscellaneous Power Plant Equipment	336,793	12-2037	60-R3	0	10,949	3.25	(571)		(27)	(598)	CAGW	22.24%
	TOTAL MARENGO - WIND	366,052,709				12,142,912	3.32	(596,314)		(203)	(596,517)		
<b>SOLAR GENERATING</b>													
344.00	Generators - Oregon High Desert	55,680	42,369	50-R2	0	-	0.00	(710)			(710)		
	TOTAL SOLAR GENERATING	55,680				-		(710)			(710)		
<b>MOBILE GENERATORS</b>													
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)		

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					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 RATE (7)	ORIGINAL FILING	1st SUPPLEMENTAL	2nd SUPPLEMENTAL	TOTAL IMPACT				
<b>TRANSMISSION PLANT*</b>														
350.20	144,659,565		75-R4	0	1,837,176	1.27		(992)	1,176					
352.00	161,875,087		75-R2.5	(10)	2,298,626	1.42		(630)	(1,002)					
353.00	1,889,580,073		58-S0	(5)	32,878,693	1.74		(26,507)	(17,378)					
353.70								(34,634)	-					
354.00	1,223,124,758		68-R4	(10)	18,713,809	1.53		(7,455)	(17,687)					
355.00	731,547,358		60-R2	(40)	15,947,732	2.18		(9,713)	3,586					
356.00	1,087,435,404		63-R3	(30)	20,443,786	1.88		(71,233)	(10,999)					
357.00	3,235,730		60-R2	0	51,772	1.60		(21)	6					
358.00	7,410,861		60-R2	(5)	123,020	1.66		(61)	(28)					
359.00	11,575,387		70-R5	0	152,795	1.32		(119)	37					
<b>TOTAL TRANSMISSION PLANT</b>	<b>5,260,444,224</b>				<b>92,447,410</b>	<b>1.76</b>		<b>(285,012)</b>	<b>(151,365)</b>	<b>(42,289)</b>	<b>(478,666)</b>			
<b>WASHINGTON - DISTRIBUTION</b>														
360.20	240,139		50-R3	0	3,913	1.63		(578)	(16)	(594)		WA	100.00%	
361.00	2,266,939		60-R2	(5)	37,251	1.64		(1,880)	(43)	(1,923)		WA	100.00%	
362.00	47,937,084		53-R1	(20)	1,027,674	2.14		46,573	18,955	65,528		WA	100.00%	
362.70								(15,186)	(19,616)	(34,802)		WA	100.00%	
364.00	96,107,954		52-R1.5	(100)	3,494,630	3.64		(485,672)	(3,239)	(488,911)		WA	100.00%	
365.00	60,160,674		60-R1	(60)	1,509,694	2.51		(266,183)	(1,389)	(267,572)		WA	100.00%	
366.00	16,906,931		50-R3	(35)	480,534	2.84		(263,958)	(519)	(264,477)		WA	100.00%	
367.00	23,741,865		50-R3	(35)	607,166	2.56		(91,856)	(642)	(92,498)		WA	100.00%	
368.00	99,549,997		43-R2	(25)	2,629,098	2.64		(257,858)	(4,310)	(262,168)		WA	100.00%	
369.10	19,061,444		55-R1	(30)	432,568	2.27		4,497	(392)	4,105		WA	100.00%	
369.20	33,450,711		55-R4	(50)	878,374	2.63		7,519	(770)	6,749		WA	100.00%	
370.00	10,531,624		25-S5	(1)	413,838	3.93		10,146	(197)	9,949		WA	100.00%	
371.00	473,566		30-L0	(25)	16,493	3.48		(962)	(48)	(1,010)		WA	100.00%	
373.00	3,883,586		45-R1	(30)	102,654	2.64		(19,645)	(148)	(19,793)		WA	100.00%	
<b>TOTAL WASHINGTON - DISTRIBUTION</b>	<b>414,312,516</b>				<b>11,633,887</b>	<b>2.81</b>		<b>(1,335,043)</b>	<b>(12,374)</b>	<b>(1,347,417)</b>				
<b>GENERAL PLANT</b>														
<b>OREGON - GENERAL</b>														
390.00	74,399,660		58-R1	(10)	1,384,220	1.86			(3,894)					
392.01	10,925,542		12-L2.5	10	768,676	7.04			(436)					
392.05	10,608,613		16-L3	10	581,650	5.48			(405)					
392.09	3,327,731		34-L2	15	81,325	2.44			(34)					
396.03	6,165,300		9-L3	15	569,006	9.23			53					
396.07	25,955,493		15-L1	20	1,333,382	5.14			(346)					
<b>TOTAL OREGON - GENERAL</b>	<b>131,382,339</b>				<b>4,718,259</b>	<b>3.59</b>		<b>(7,606)</b>	<b>(5,063)</b>	<b>(12,669)</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>(330,915)</b>		<b>(330,915)</b>				
<b>WYOMING - GENERAL*</b>														
389.20	74,342		50-SQ	0	1,472	1.98			-					
390.00	14,086,409		58-R1	(15)	274,685	1.95			(44)					
392.01	4,687,924		13-S1.5	10	274,244	5.85			(1,577)					
392.05	6,179,421		15-L1.5	10	349,755	5.66			(1,145)					
392.09	2,873,028		34-L2	5	76,997	2.68			(147)					
396.03	2,631,435		9-L3	15	222,883	8.47			-					
396.07	32,629,250		15-L0	25	1,585,782	4.86			(1,324)					
<b>TOTAL WYOMING - GENERAL</b>	<b>63,161,809</b>				<b>2,785,817</b>	<b>4.41</b>		<b>(5,092)</b>	<b>(4,237)</b>	<b>(9,329)</b>				
<b>CALIFORNIA - GENERAL</b>														
390.00	2,936,056		60-R3	(20)	50,126	1.71								
392.01	828,274		10-S3	20	28,820	3.48								
392.05	961,928		15-L2	15	43,238	4.49								
392.09	451,193		35-R2	5	10,483	2.32								
396.03	918,154		8-R4	15	66,132	7.20								
396.07	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>(1,991)</b>		<b>(1,991)</b>				

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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					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			
		<b>UTAH - GENERAL*</b>											
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)			
392.01	Transportation Equipment - Light Trucks and Vans	13,862,141	12-L3	10	698,652	5.04				(2,070)			
392.30	Aircraft	3,076,269	10-SQ	64	77,214	2.51				(1,911)			
392.05	Transportation Equipment - Medium Trucks	20,515,219	16-L2	10	935,494	4.56				(541)			
392.09	Transportation Equipment - Trailers	6,598,150	34-L2	25	126,025	1.91				(222)			
396.03	Light Power Operated Equipment	5,481,398	9-L3	10	443,993	8.10				-			
396.07	Heavy Power Operated Equipment	51,442,973	14-L0.5	15	2,757,343	5.36				(529)			
	<b>TOTAL UTAH - GENERAL</b>	<b>189,292,777</b>			<b>6,390,134</b>	<b>3.38</b>				<b>(6,248)</b>		<b>(22,462)</b>	<b>(28,710)</b>
<b>IDAHO - GENERAL*</b>													
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				-			-
	<b>TOTAL IDAHO - GENERAL</b>	<b>27,563,202</b>			<b>846,779</b>	<b>3.07</b>				<b>(124)</b>	<b>-</b>	<b>(102)</b>	<b>(226)</b>
<b>Washington Allocated Impact</b>							<b>791,622</b>	<b>(340,362)</b>	<b>(668,497)</b>	<b>(217,237)</b>			

**TOTAL WA Allocated**

TOTAL WASHINGTON ALLOCATION IN ORIGINAL FILING:	791,622	Reference Exhibit No.__(HEL-2)
TOTAL WASHINGTON ALLOCATED IMPACT OF JULY 2013 1st SUPPLEMENTAL:	(340,362)	Reference Exhibit No.__(HEL-4)
TOTAL WASHINGTON ALLOCATED IMPACT OF SEPTEMBER 2013 2nd SUPPLEMENTAL:	(668,497)	Reference Exhibit No.__(HEL-6)
ADJUSTED WASHINGTON ALLOCATION DEPRECIATION EXPENSE IMPACT	(217,237)	

(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.