

Exhibit No. SRM-2  
Docket UE-180778  
Witness: Steven R. McDougal

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of

PACIFIC POWER & LIGHT COMPANY

For an Order Approving a Change in  
Depreciation Rates Applicable to Electric  
Property.

Docket UE-180778

**PACIFIC POWER & LIGHT COMPANY**

**EXHIBIT**

**WASHINGTON-ALLOCATED DEPRECIATION RATES**

**September 2018**

**PACIFICORP**  
Depreciation Rate Comparison - Plant Balances as of December, 2020

Description	Alloc. Factor	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATED
			EXISTING	PROPOSED	EXISTING	PROPOSED	DIFFERENCE	WA
<b>Production Plant</b>								
Steam Production	CAGE	5,528,590,286	3.62%	10.05%	200,199,291	555,617,103	355,417,812	-
Steam Production	CAGW	243,584,851	2.19%	8.07%	5,337,452	19,660,514	14,323,062	3,222,455
Steam Production - Jim Bridger	JBG	1,452,024,355	2.78%	12.22%	40,386,624	177,445,874	137,059,250	30,836,096
Steam Production - Water Rights - East		35,466,793						
Steam Production - Water Rights - JBG		171,270						
Hydro Production	CAGE	201,911,374	3.98%	4.58%	8,036,557	9,250,922	1,214,365	-
Hydro Production	CAGW	793,186,057	2.76%	2.67%	21,907,104	21,216,760	(690,344)	(155,316)
Other Production	CAGE	3,925,388,168	3.22%	3.90%	126,382,490	153,011,222	26,628,732	-
Other Production	CAGW	1,150,248,669	3.19%	4.41%	36,729,612	50,775,763	14,046,151	3,160,155
Other Production - Water Rights - East		30,952,589						
Other Production - Water Rights - West		1,756,736						
Total Production Plant		13,363,281,147						
Total Production Plant - Depreciable		13,294,933,760	3.30%	7.42%	438,979,130	986,978,158	547,999,028	37,063,390
Transmission	CAGW	1,660,094,020	1.82%	1.96%	30,158,435	32,571,551	2,413,116	542,912
Transmission	CAGE	5,612,829,633	1.76%	1.87%	98,530,479	105,232,477	6,701,998	-
Transmission	JBG	98,348,513	1.69%	1.79%	1,666,329	1,760,463	94,134	21,179
Transmission	SG	4,282,589	1.88%	2.04%	80,472	87,246	6,775	551
Total Transmission Plant		7,375,554,755	1.77%	1.90%	130,435,714	139,796,277	9,360,563	564,641
<b>Distribution Plant</b>								
Distribution	CA	280,326,706	2.67%	2.70%	7,472,463	7,570,061	97,598	-
Distribution	OR	2,243,678,194	2.52%	2.57%	56,492,130	57,702,243	1,210,113	-
Distribution	WA	526,113,490	2.76%	2.74%	14,526,469	14,411,610	(114,859)	(114,859)
Distribution	WY	783,969,878	2.97%	2.79%	23,248,951	21,881,003	(1,367,948)	-
Distribution	UT	3,160,310,244	2.62%	2.63%	82,950,370	83,098,150	147,780	-
Distribution	ID	386,446,632	2.71%	2.63%	10,453,988	10,163,756	(290,232)	-
Total Distribution		7,380,845,143	2.64%	2.64%	195,144,371	194,826,823	(317,548)	(114,859)
<b>General Plant - Vehicles *</b>								
General Plant - Vehicles 392.1 CA	CAGW	304,035	3.48%	8.63%	10,580	26,238	15,658	3,523
General Plant - Vehicles 392.1 CA	CA	852,236	3.48%	8.63%	29,658	73,548	43,890	-
General Plant - Vehicles 392.1 ID	CAGE	768,932	4.28%	8.73%	32,910	67,128	34,217	-
General Plant - Vehicles 392.1 ID	ID	2,295,198	4.28%	8.73%	98,234	200,371	102,136	-
General Plant - Vehicles 392.1 OR	CAGW	857,171	7.04%	6.43%	60,345	55,116	(5,229)	(1,176)
General Plant - Vehicles 392.1 OR	OR	7,689,181	7.04%	6.43%	541,318	494,414	(46,904)	-
General Plant - Vehicles 392.1 OR	SO	255,789	7.04%	6.43%	18,008	16,447	(1,560)	(107)
General Plant - Vehicles 392.1 OT	CAGE	334,605	2.53%	3.82%	8,466	12,782	4,316	-
General Plant - Vehicles 392.1 OT	CAGW	75,191	2.53%	3.82%	1,902	2,872	970	218
General Plant - Vehicles 392.1 UT	CAGE	3,051,700	5.04%	8.92%	153,806	272,212	118,406	-
General Plant - Vehicles 392.1 UT	UT	10,010,742	5.04%	8.92%	504,541	892,958	388,417	-
General Plant - Vehicles 392.1 UT	CAEE	251,862	5.04%	8.92%	12,694	22,466	9,772	-
General Plant - Vehicles 392.1 WA	SO	2,635,088	5.04%	8.92%	132,808	235,050	102,241	6,988
General Plant - Vehicles 392.1 WA	WA	1,022,424	5.60%	2.90%	57,256	29,650	(27,605)	(27,605)
General Plant - Vehicles 392.1 WA	CAGW	608,194	5.60%	2.90%	34,059	17,638	(16,421)	(3,695)
General Plant - Vehicles 392.1 WY	CAGE	1,446,493	5.85%	8.78%	84,620	127,002	42,382	-
General Plant - Vehicles 392.1 WY	WY	2,585,714	5.85%	8.78%	151,264	227,026	75,761	-
General Plant - Vehicles 392.1 WY	JBG	632,947	5.85%	8.78%	37,027	55,573	18,545	4,172
General Plant - Vehicles 392.3 UT	SO	1,860,982	2.51%	6.23%	46,711	115,939	69,229	4,732
General Plant - Vehicles 392.5 CA	CAGW	204,130	4.49%	5.31%	9,165	10,839	1,674	377
General Plant - Vehicles 392.5 CA	CA	779,720	4.49%	5.31%	35,638	42,147	6,509	-
General Plant - Vehicles 392.5 ID	CAGE	793,534	4.34%	5.19%	33,832	40,458	6,626	-
General Plant - Vehicles 392.5 ID	ID	4,350,829	4.34%	5.19%	188,826	225,808	36,982	-
General Plant - Vehicles 392.5 OR	CAGW	1,109,492	5.48%	5.51%	60,800	61,133	333	75
General Plant - Vehicles 392.5 OR	OR	11,812,885	5.48%	5.51%	647,346	650,890	3,544	-
General Plant - Vehicles 392.5 UT	CAGE	3,608,320	4.56%	6.38%	164,539	230,211	65,671	-
General Plant - Vehicles 392.5 UT	UT	18,540,989	4.56%	6.38%	845,469	1,182,915	337,446	-
General Plant - Vehicles 392.5 UT	SO	1,475,100	4.56%	6.38%	67,265	94,111	26,847	1,835
General Plant - Vehicles 392.5 UT	CAEE	219,289	4.56%	6.38%	10,000	13,991	3,991	-
General Plant - Vehicles 392.5 WA	WA	3,133,469	5.07%	3.43%	158,867	107,478	(51,389)	(51,389)
General Plant - Vehicles 392.5 WA	CAGW	1,563,941	5.07%	3.43%	79,292	53,643	(25,649)	(5,771)
General Plant - Vehicles 392.5 WY	CAGE	1,475,558	5.66%	6.86%	83,517	101,223	17,707	-
General Plant - Vehicles 392.5 WY	WY	5,012,276	5.66%	6.86%	283,695	343,842	60,147	-
General Plant - Vehicles 392.5 WY	JBG	1,644,509	5.66%	6.86%	93,079	112,813	19,734	4,440
General Plant - Vehicles 392.5 OT	CAGE	235,504	2.10%	3.50%	4,946	8,243	3,297	-
General Plant - Vehicles 392.5 OT	CAGW	896	2.10%	3.50%	19	31	13	3
General Plant - Vehicles 392.9 CA	CAGW	13,637	2.32%	2.68%	316	365	49	11
General Plant - Vehicles 392.9 CA	CA	454,745	2.32%	2.68%	10,550	12,187	1,637	-
General Plant - Vehicles 392.9 ID	CAGE	63,528	2.28%	2.44%	1,448	1,550	102	-
General Plant - Vehicles 392.9 ID	ID	1,481,990	2.28%	2.44%	33,789	36,161	2,371	-
General Plant - Vehicles 392.9 OR	CAGW	153,214	2.44%	2.72%	3,738	4,167	429	97
General Plant - Vehicles 392.9 OR	OR	3,355,388	2.44%	2.72%	81,871	91,267	9,395	-
General Plant - Vehicles 392.9 OR	SO	3,491	2.44%	2.72%	85	95	10	1
General Plant - Vehicles 392.9 UT	CAGE	1,306,628	1.91%	3.47%	24,957	45,340	20,383	-
General Plant - Vehicles 392.9 UT	UT	5,800,349	1.91%	3.47%	110,787	201,272	90,485	-
General Plant - Vehicles 392.9 UT	SO	1,517,293	1.91%	3.47%	28,980	52,650	23,670	1,618
General Plant - Vehicles 392.9 UT	CAEE	43,182	1.91%	3.47%	825	1,498	674	-
General Plant - Vehicles 392.9 WA	WA	620,650	2.38%	2.29%	14,771	14,213	(559)	(559)
General Plant - Vehicles 392.9 WA	CAGW	83,243	2.38%	2.29%	1,981	1,906	(75)	(17)
General Plant - Vehicles 392.9 WY	CAGE	491,055	2.68%	3.07%	13,160	15,075	1,915	-
General Plant - Vehicles 392.9 WY	WY	3,220,759	2.68%	3.07%	86,316	98,877	12,561	-
General Plant - Vehicles 392.9 WY	JBG	101,918	2.68%	3.07%	2,731	3,129	397	89
General Plant - Vehicles 392.9 OT	CAGE	6,433	2.18%	1.65%	140	106	(34)	-
General Plant - Vehicles 396.3 CA	CA	1,447,080	7.20%	12.21%	104,190	176,689	72,499	-
General Plant - Vehicles 396.3 ID	CAGE	94,951	7.67%	11.95%	7,283	11,347	4,064	-
General Plant - Vehicles 396.3 ID	ID	2,987,665	7.67%	11.95%	229,154	357,026	127,872	-
General Plant - Vehicles 396.3 OR	CAGW	82,388	9.23%	9.31%	7,604	7,670	66	15
General Plant - Vehicles 396.3 OR	OR	12,083,235	9.23%	9.31%	1,115,283	1,124,949	9,667	-
General Plant - Vehicles 396.3 UT	CAGE	110,980	8.10%	10.55%	8,989	11,708	2,719	-
General Plant - Vehicles 396.3 UT	UT	14,569,513	8.10%	10.55%	1,180,131	1,537,084	356,953	-
General Plant - Vehicles 396.3 UT	SO	1,450,283	8.10%	10.55%	117,473	153,005	35,532	2,429
General Plant - Vehicles 396.3 WA	WA	2,348,544	5.66%	9.49%	132,928	222,877	89,949	89,949
General Plant - Vehicles 396.3 WA	CAGW	76,764	5.66%	9.49%	4,345	7,285	2,940	661
General Plant - Vehicles 396.3 WY	WY	4,408,344	8.47%	14.89%	373,387	656,402	283,016	-
General Plant - Vehicles 396.7 CA	CA	2,265,611	4.98%	5.59%	112,827	126,648	13,820	-
General Plant - Vehicles 396.7 ID	CAGE	1,069,121	3.73%	5.39%	39,878	57,626	17,747	-
General Plant - Vehicles 396.7 ID	ID	6,717,318	3.73%	5.39%	250,556	362,063	111,507	-
General Plant - Vehicles 396.7 OR	CAGW	1,524,457	5.14%	5.20%	78,357	79,272	915	206
General Plant - Vehicles 396.7 OR	OR	22,854,375	5.14%	5.20%	1,174,715	1,188,428	13,713	-

General Plant - Vehicles	396.7 UT	CAGE	13,090,861	5.36%	6.09%	701,670	797,233	95,563	-
General Plant - Vehicles	396.7 UT	UT	35,912,226	5.36%	6.09%	1,924,895	2,187,055	262,159	-
General Plant - Vehicles	396.7 UT	SO	3,825,432	5.36%	6.09%	205,043	232,969	27,926	1,909
General Plant - Vehicles	396.7 UT	CAEE	382,959	5.36%	6.09%	20,527	23,322	2,796	-
General Plant - Vehicles	396.7 WA	WA	5,846,223	6.03%	3.93%	352,527	229,757	(122,771)	(122,771)
General Plant - Vehicles	396.7 WA	CAGW	465,312	6.03%	3.93%	28,058	18,287	(9,772)	(2,198)
General Plant - Vehicles	396.7 WY	CAGE	14,495,528	4.86%	5.80%	704,483	840,741	136,258	-
General Plant - Vehicles	396.7 WY	WY	14,896,522	4.86%	5.80%	723,971	863,998	140,027	-
General Plant - Vehicles	396.7 WY	JBG	9,897,326	4.86%	5.80%	481,010	574,045	93,035	20,931
General Plant - Vehicles	396.7 OT	CAGE	1,813,486	1.86%	2.66%	33,731	48,239	14,508	-
General Plant - Vehicles	396.7 OT	CAGW	130,477	1.86%	2.66%	2,427	3,471	1,044	235
Total General Plant - Vehicles*			287,063,409	5.33%	6.52%	15,314,391	18,703,259	3,388,868	(70,773)
<b>General Plant - All Other</b>									
General Plant - All Other	389.2 ID	ID	4,646	1.17%	1.70%	54	79	25	-
General Plant - All Other	389.2 UT	CAGE	1,183	2.03%	2.05%	24	24	0	-
General Plant - All Other	389.2 UT	UT	80,996	2.03%	2.05%	1,644	1,660	16	-
General Plant - All Other	389.2 WY	WY	74,246	1.98%	1.88%	1,470	1,396	(74)	-
General Plant - All Other	390 CA	CA	3,012,931	1.71%	1.99%	51,520	59,997	8,477	-
General Plant - All Other	390 CA	SO	456,255	1.71%	1.99%	7,802	9,079	1,278	87
General Plant - All Other	390 ID	CAGE	1,446,832	1.65%	1.84%	23,873	26,622	2,749	-
General Plant - All Other	390 ID	ID	12,477,686	1.65%	1.84%	205,883	229,225	23,342	-
General Plant - All Other	390 ID	SO	779,213	1.65%	1.84%	12,857	14,338	1,481	101
General Plant - All Other	390 OR	CAGW	2,963,511	1.86%	2.08%	55,121	61,641	6,520	1,467
General Plant - All Other	390 OR	OR	33,518,026	1.86%	2.08%	623,435	702,170	78,735	-
General Plant - All Other	390 OR	SO	49,771,365	1.86%	2.08%	925,747	1,035,244	109,497	7,484
General Plant - All Other	390 UT	CAGE	2,387,110	1.53%	2.55%	36,523	60,871	24,349	-
General Plant - All Other	390 UT	UT	45,382,211	1.53%	2.55%	694,348	1,155,442	461,094	-
General Plant - All Other	390 UT	CN	8,374,998	1.53%	2.55%	128,137	213,562	85,425	6,040
General Plant - All Other	390 UT	CAEE	1,041,182	1.53%	2.55%	15,930	26,550	10,620	-
General Plant - All Other	390 UT	SO	40,099,508	1.53%	2.55%	613,522	1,022,537	409,015	27,957
General Plant - All Other	390 WA	SO	1,488,037	2.52%	2.08%	37,499	30,951	(6,547)	(448)
General Plant - All Other	390 WA	WA	11,467,860	2.52%	2.08%	288,991	239,453	(49,538)	(49,538)
General Plant - All Other	390 WA	CAGW	92,763	2.52%	2.08%	2,338	1,929	(408)	(92)
General Plant - All Other	390 WY	CAGE	829,188	1.95%	2.55%	16,169	21,144	4,975	-
General Plant - All Other	390 WY	WY	17,893,960	1.95%	2.55%	348,933	456,770	107,837	-
General Plant - All Other	390 WY	SO	132,386	1.95%	2.55%	2,582	3,376	794	54
General Plant - All Other	390 WY	JBG	30,845	1.95%	2.55%	601	787	185	42
General Plant - All Other	390 OT	CAGE	32,334	1.51%	1.76%	488	569	81	-
General Plant - All Other	390 OT	CAGW	331,342	1.51%	1.76%	5,003	5,832	828	186
Total General Plant - All Other			234,170,613	1.75%	2.30%	4,100,495	5,381,250	1,280,755	(6,660)
<b>Total General Plant</b>			521,234,022	3.72%	4.62%	19,414,887	24,084,509	4,669,623	(77,431)
<b>Total Company - Depreciable Plant</b>			<b>28,572,567,679</b>	<b>2.74%</b>	<b>4.71%</b>	<b>783,974,102</b>	<b>1,345,685,767</b>	<b>561,711,666</b>	<b>37,435,741</b>
<b>COLSTRIP RESERVE AMORTIZATION</b>									
		CAGW				(2,293,038)	-	2,293,038	515,896
<b>HUNTER RESERVE AMORTIZATION</b>									
		CAGE				(5,927,184)	-	5,927,184	-
<b>GADSBY RESERVE AMORTIZATION</b>									
		CAGE				(2,341,500)	-	2,341,500	-
<b>BLUNDELL RESERVE AMORTIZATION</b>									
		CAGE				(785,202)	-	785,202	-
<b>WYOMING - DISTRIBUTION RESERVE AMORTIZATION</b>									
		WY				(2,077,204)	-	2,077,204	-
<b>UTAH - DISTRIBUTION RESERVE AMORTIZATION</b>									
		UT				(23,109,549)	-	23,109,549	-
<b>IDAHO - DISTRIBUTION RESERVE AMORTIZATION</b>									
		ID				(2,508,698)	-	2,508,698	-

\* For regulatory purposes, vehicle depreciation is re-classified as O&M.