



**PACIFICORP**  
Depreciation Rate Comparison - Plant Balances as of December, 2013

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATED	
			EXISTING	PROPOSED	EXISTING	PROPOSED	DIFFERENCE	WA	
<b>Production Plant</b>									
Steam Production - East	CAGE	5,400,506,918	2.27%	5.13%	122,380,744	276,832,850	154,452,106	-	-
Steam Production - West	CAGW	255,477,785	2.02%	2.34%	5,162,623	5,973,501	810,878	180,336	180,336
Steam Production - Bridger	JBG	1,109,554,682	2.00%	2.90%	22,185,647	32,188,506	10,002,859	2,138,617	2,138,617
Steam Production - Water Rights		36,503,523							
Hydro Production - East	CAGE	162,870,228	2.96%	4.49%	4,827,162	7,307,550	2,480,388	-	-
Hydro Production - West	CAGW	775,251,915	2.89%	3.44%	22,441,443	26,641,194	4,199,751	934,010	934,010
Other Production - East	CAGE	2,076,933,509	3.52%	3.29%	73,104,396	68,378,863	(4,725,533)	-	-
Other Production - West	CAGW	1,236,709,940	3.46%	3.28%	42,750,581	40,550,402	(2,200,179)	(489,312)	(489,312)
Other Production - Water Rights		17,420,186							
Total Production Plant		11,071,228,687							
Total Production Plant - Depreciable		11,017,304,977	2.66%	4.07%	292,852,596	457,872,866	165,020,270	2,763,651	2,763,651
<b>Transmission Plant</b>									
Transmission - East	CAGE	3,854,477,943	1.91%	1.82%	73,639,455	70,126,066	(3,513,389)	-	-
Transmission - West	CAGW	1,405,966,281	1.91%	1.82%	26,860,860	25,579,310	(1,281,550)	(285,012)	(285,012)
Total Transmission		5,260,444,224	1.91%	1.82%	100,500,315	95,705,376	(4,794,939)	(285,012)	(285,012)
<b>Distribution Plant</b>									
Distribution	CA	231,412,734	2.91%	2.67%	6,724,725	6,171,346	(553,379)	-	-
Distribution	OR	1,800,233,098	2.86%	2.54%	51,408,119	45,706,796	(5,701,323)	-	-
Distribution	WA	414,312,516	3.13%	2.81%	12,981,304	11,646,261	(1,335,043)	(1,335,043)	(1,335,043)
Distribution	WY	635,669,345	2.87%	2.84%	18,246,611	18,062,124	(184,487)	-	-
Distribution	UT	2,524,656,040	2.52%	2.46%	63,524,102	62,029,227	(1,494,875)	-	-
Distribution	ID	297,471,473	2.59%	2.27%	7,694,643	6,759,630	(935,013)	-	-
Total Distribution		5,903,755,206	2.72%	2.54%	160,579,504	150,375,384	(10,204,120)	(1,335,043)	(1,335,043)
<b>General Plant - Vehicles *</b>									
General Plant - Vehicles	392.1 CA	668,807	7.89%	3.48%	52,773	23,274	(29,499)	-	-
General Plant - Vehicles	392.1 CA	159,467	7.89%	3.48%	12,583	5,549	(7,034)	(1,564)	(1,564)
General Plant - Vehicles	392.1 ID	552,076	6.66%	7.11%	36,764	39,253	2,489	-	-
General Plant - Vehicles	392.1 ID	1,685,882	6.66%	7.11%	112,265	119,866	7,601	-	-
General Plant - Vehicles	392.1 OR	682,209	7.63%	7.27%	52,019	49,597	(2,423)	(539)	(539)
General Plant - Vehicles	392.1 OR	9,772,343	7.63%	7.27%	745,154	710,449	(34,704)	-	-
General Plant - Vehicles	392.1 OR	470,991	7.63%	7.27%	35,914	34,241	(1,673)	(114)	(114)
General Plant - Vehicles	392.1 OT	385,917	6.42%	2.53%	24,761	9,747	(15,013)	-	-
General Plant - Vehicles	392.1 OT	73,269	6.42%	2.53%	4,701	1,851	(2,850)	(634)	(634)
General Plant - Vehicles	392.1 UT	128,866	7.07%	6.93%	9,111	8,930	(181)	-	-
General Plant - Vehicles	392.1 UT	2,446,693	7.07%	6.93%	172,985	169,556	(3,429)	-	-
General Plant - Vehicles	392.1 UT	1,613,206	7.07%	6.93%	114,056	111,795	(2,261)	(154)	(154)
General Plant - Vehicles	392.1 UT	9,673,376	7.07%	6.93%	683,922	670,365	(13,557)	-	-
General Plant - Vehicles	392.1 WA	713,985	7.91%	5.60%	56,451	39,983	(16,468)	(3,662)	(3,662)
General Plant - Vehicles	392.1 WA	1,683,994	7.91%	5.60%	133,145	94,304	(38,841)	(38,841)	(38,841)
General Plant - Vehicles	392.1 WY	1,216,388	7.34%	7.01%	89,306	85,269	(4,038)	-	-
General Plant - Vehicles	392.1 WY	637,517	7.34%	7.01%	46,806	44,690	(2,116)	(452)	(452)
General Plant - Vehicles	392.1 WY	2,834,019	7.34%	7.01%	208,072	198,665	(9,407)	-	-
General Plant - Vehicles	392.1 WY	3,076,269	3.59%	3.42%	110,313	105,208	(5,105)	(347)	(347)
General Plant - Vehicles	392.5 CA	797,624.94	5.63%	4.49%	44,885	35,813	(9,072)	-	-
General Plant - Vehicles	392.5 CA	164,303.49	5.63%	4.49%	9,246	7,377	(1,869)	(416)	(416)
General Plant - Vehicles	392.5 ID	382,200.01	5.22%	5.73%	19,967	21,900	1,934	-	-

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			EXISTING	PROPOSED	EXISTING	PROPOSED	DIFFERENCE	WA	
General Plant - Vehicles	392.5 ID	2,443,128.73	5.22%	5.73%	127,632	139,991	12,360	-	-
General Plant - Vehicles	392.5 OR	992,358.50	5.05%	5.67%	50,125	56,267	6,142	1,366	-
General Plant - Vehicles	392.5 OR	9,616,254.82	5.05%	5.67%	485,727	545,242	59,515	-	-
General Plant - Vehicles	392.5 OT	252,302.01	2.96%	2.10%	7,477	5,304	(2,173)	-	-
General Plant - Vehicles	392.5 OT	3,047.40	2.96%	2.10%	90	64	(26)	(6)	-
General Plant - Vehicles	392.5 UT	199,474.81	5.41%	5.59%	10,797	11,151	353	-	-
General Plant - Vehicles	392.5 UT	4,143,373.66	5.41%	5.59%	224,276	231,615	7,338	-	-
General Plant - Vehicles	392.5 UT	776,181.56	5.41%	5.59%	42,014	43,389	1,375	93	-
General Plant - Vehicles	392.5 UT	15,396,188.69	5.41%	5.59%	833,379	860,647	27,268	-	-
General Plant - Vehicles	392.5 WA	1,424,088.14	6.66%	5.07%	94,781	72,201	(22,580)	(5,022)	-
General Plant - Vehicles	392.5 WA	2,643,533.71	6.66%	5.07%	175,942	134,027	(41,915)	(41,915)	-
General Plant - Vehicles	392.5 WY	1,132,202.06	6.80%	6.38%	76,973	72,234	(4,739)	-	-
General Plant - Vehicles	392.5 WY	741,518.26	6.80%	6.38%	50,413	47,309	(3,104)	(664)	-
General Plant - Vehicles	392.5 WY	4,305,700.85	6.80%	6.38%	292,726	274,704	(18,022)	-	-
General Plant - Vehicles	392.9 CA	437,317.31	2.69%	2.32%	11,752	10,146	(1,606)	-	-
General Plant - Vehicles	392.9 CA	13,876.05	2.69%	2.32%	373	322	(51)	(11)	-
General Plant - Vehicles	392.9 CA	49,886.93	2.50%	2.73%	1,249	1,362	113	-	-
General Plant - Vehicles	392.9 ID	893,408.16	2.50%	2.73%	22,369	24,390	2,021	-	-
General Plant - Vehicles	392.9 OR	132,522.31	2.45%	2.56%	3,250	3,393	143	32	-
General Plant - Vehicles	392.9 OR	3,191,788.07	2.45%	2.56%	78,277	81,710	3,433	-	-
General Plant - Vehicles	392.9 OR	3,420.72	2.45%	2.56%	84	88	4	0	-
General Plant - Vehicles	392.9 UT	45,179.95	2.57%	2.60%	1,159	1,175	15	-	-
General Plant - Vehicles	392.9 UT	1,198,510.63	2.57%	2.60%	30,754	31,161	407	-	-
General Plant - Vehicles	392.9 UT	474,167.54	2.57%	2.60%	12,167	12,328	161	11	-
General Plant - Vehicles	392.9 UT	4,880,292.33	2.57%	2.60%	125,229	126,888	1,658	-	-
General Plant - Vehicles	392.9 WA	83,653.33	2.65%	2.38%	2,214	1,991	(223)	(50)	-
General Plant - Vehicles	392.9 WA	685,566.33	2.65%	2.38%	18,143	16,316	(1,826)	(1,826)	-
General Plant - Vehicles	392.9 WY	473,630.20	3.37%	3.40%	15,954	16,103	150	-	-
General Plant - Vehicles	392.9 WY	95,686.65	3.37%	3.40%	3,223	3,253	30	6	-
General Plant - Vehicles	392.9 WY	2,303,711.93	3.37%	3.40%	77,597	78,326	729	-	-
General Plant - Vehicles	392.9 OT	7,844.26	2.18%	2.18%	171	171	(0)	-	-
General Plant - Vehicles	396.3 CA	918,154	10.34%	7.20%	94,923	66,107	(28,816)	-	-
General Plant - Vehicles	396.3 ID	66,834	9.15%	12.04%	6,118	8,047	1,929	-	-
General Plant - Vehicles	396.3 ID	1,567,172	9.15%	12.04%	143,461	188,688	45,226	-	-
General Plant - Vehicles	396.3 OR	60,453	9.71%	8.84%	5,868	5,344	(524)	(117)	-
General Plant - Vehicles	396.3 OR	6,104,847	9.71%	8.84%	592,583	539,668	(52,915)	-	-
General Plant - Vehicles	396.3 UT	51,662	10.07%	9.86%	5,201	5,094	(107)	-	-
General Plant - Vehicles	396.3 UT	5,429,736	10.07%	9.86%	546,602	535,372	(11,230)	-	-
General Plant - Vehicles	396.3 WA	58,134	9.69%	5.66%	5,634	3,290	(2,344)	(521)	-
General Plant - Vehicles	396.3 WA	1,370,946	9.69%	5.66%	132,871	77,596	(55,276)	(55,276)	-
General Plant - Vehicles	396.3 WY	61,879	10.37%	9.64%	6,419	5,965	(454)	-	-
General Plant - Vehicles	396.3 WY	2,569,556	10.37%	9.64%	266,551	247,705	(18,846)	-	-
General Plant - Vehicles	396.7 CA	3,051,020	5.60%	4.98%	170,993	151,941	(19,052)	-	-
General Plant - Vehicles	396.7 ID	879,645	3.87%	3.90%	34,056	34,306	250	-	-
General Plant - Vehicles	396.7 ID	6,468,406	3.87%	3.90%	250,428	252,268	1,839	-	-
General Plant - Vehicles	396.7 OR	1,513,765	5.39%	5.24%	81,611	79,321	(2,290)	(509)	-
General Plant - Vehicles	396.7 OR	24,441,728	5.39%	5.24%	1,317,716	1,280,747	(36,970)	-	-
General Plant - Vehicles	396.7 OT	2,126,294	2.71%	1.86%	57,595	39,626	(17,968)	-	-
General Plant - Vehicles	396.7 OT	123,768	2.71%	1.86%	3,352	2,307	(1,046)	(233)	-
General Plant - Vehicles	396.7 UT	45,854	6.84%	6.10%	3,135	2,797	(338)	-	-

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Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATED	
			EXISTING	PROPOSED	EXISTING	PROPOSED	DIFFERENCE	WA	
General Plant - Vehicles	CAGE	13,051,444	6.84%	6.10%	892,419	796,138	(96,281)	-	
General Plant - Vehicles	SO	1,046,883	6.84%	6.10%	71,583	63,860	(7,723)	(525)	
General Plant - Vehicles	UT	37,298,792	6.84%	6.10%	2,550,381	2,275,226	(275,155)	-	
General Plant - Vehicles	CAGW	415,484	6.81%	6.03%	28,282	25,054	(3,228)	(718)	
General Plant - Vehicles	WA	5,630,534	6.81%	6.03%	383,268	339,521	(43,747)	(43,747)	
General Plant - Vehicles	CAGE	12,659,571	5.19%	4.94%	657,307	625,383	(31,925)	-	
General Plant - Vehicles	JBG	7,334,277	5.19%	4.94%	380,809	362,313	(18,495)	(3,954)	
General Plant - Vehicles	WY	12,635,403	5.19%	4.94%	656,053	624,189	(31,864)	-	
Total General Plant - Vehicles*		245,841,456	6.10%	5.75%	14,996,739	14,128,823	(867,916)	(200,306)	
<b>General Plant - All Other</b>									
General Plant - All Other	ID	4,733	2.01%	1.71%	95	81	(14)	-	
General Plant - All Other	CAGE	1,171	2.32%	2.15%	27	25	(2)	-	
General Plant - All Other	UT	32,503	2.32%	2.15%	754	699	(55)	-	
General Plant - All Other	WY	74,342	2.01%	2.01%	1,491	1,494	3	-	
General Plant - All Other	CA	2,936,056	2.38%	1.71%	69,829	50,083	(19,746)	-	
General Plant - All Other	CAGE	1,326,754	2.12%	1.86%	28,075	24,678	(3,397)	-	
General Plant - All Other	ID	10,530,869	2.12%	1.86%	222,839	195,936	(26,903)	-	
General Plant - All Other	SO	712,206	2.12%	1.86%	15,071	13,247	(1,824)	(124)	
General Plant - All Other	CAGW	2,897,547	2.21%	1.98%	64,119	57,371	(6,747)	(1,501)	
General Plant - All Other	OR	32,159,408	2.21%	1.98%	711,644	634,943	(76,700)	-	
General Plant - All Other	SO	39,342,704	2.21%	1.98%	870,601	778,986	(91,615)	(6,225)	
General Plant - All Other	CAGE	31,837	2.06%	1.51%	657	481	(177)	-	
General Plant - All Other	CAGW	342,254	2.06%	1.51%	7,064	5,166	(1,898)	(422)	
General Plant - All Other	CAGE	2,093,476	2.18%	2.06%	45,739	43,126	(2,613)	-	
General Plant - All Other	CN	7,839,508	2.18%	2.06%	171,280	161,494	(9,786)	(680)	
General Plant - All Other	SO	39,519,198	2.18%	2.06%	863,426	814,095	(49,331)	(3,352)	
General Plant - All Other	UT	38,830,771	2.18%	2.06%	848,385	802,717	(45,668)	-	
General Plant - All Other	CAGW	75,534,94	3.80%	2.52%	2,868	1,903	(964)	(214)	
General Plant - All Other	WA	10,894,082.79	3.80%	2.52%	413,749	274,627	(139,122)	(139,122)	
General Plant - All Other	WY	883,291	3.03%	2.61%	26,755	23,054	(3,701)	-	
General Plant - All Other	JBG	30,974	3.03%	2.61%	938	808	(130)	(28)	
General Plant - All Other	WY	13,172,144	3.03%	2.61%	398,991	345,013	(53,978)	-	
Total General Plant - All Other		203,731,364	2.34%	2.08%	4,764,396	4,230,028	(534,368)	(151,667)	
<b>Total General Plant</b>		<b>449,572,820</b>	<b>4.40%</b>	<b>4.08%</b>	<b>19,761,135</b>	<b>18,358,851</b>	<b>(1,402,284)</b>	<b>(351,974)</b>	
<b>Mining Plant</b>	CAEE	238,286,179	3.67%	8.79%	8,750,045	20,944,312	12,194,267	-	
<b>Total Company - Depreciable Plant</b>		<b>22,869,363,406</b>	<b>2.55%</b>	<b>3.25%</b>	<b>582,443,595</b>	<b>743,256,789</b>	<b>160,813,194</b>	<b>791,622</b>	
<b>Total Company</b>		<b>22,923,287,116</b>							

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