

PacifiCorp
Washington Results of Operations - December 2022
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 | 2022 Removal Accrual - Note 3 | December 31, 2022 Balance - Note 1 |
|----------------------|----------------------------------|---------------------------------------|
| Bridger Plant | (26,337,691) | (63,130,036) |
| Colstrip Units 3 & 4 | (8,454,637) | (8,419,421) |

D&R Expenditures:

| Plant | 2022 Amount | Description |
|----------------------|-------------|------------------------------|
| Bridger Plant | 1,001,094 | Jim Bridger Landfill & Ponds |
| Colstrip Units 3 & 4 | 617,250 | Colstrip Plant Ponds |

Asset Retirement Obligation Updates - Note 2

| Plant | Amount | Description |
|----------------------|-------------|---------------------|
| Bridger Plant | (647,750) | Ponds and Landfills |
| Colstrip Units 3 & 4 | (2,739,535) | Ponds and Landfills |

Note 1 Net accumulated removal included in accumulated depreciation as of 12/31/2022.

Note 2 Represents changes to asset retirement obligation cash flows in 2022.

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).