

Exhibit No. SRM-2
Docket UE-_____
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-_____

PACIFIC POWER & LIGHT COMPANY

EXHIBIT

WASHINGTON-ALLOCATED DEPRECIATION RATES

September 2018

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)
General Plant - All Other									
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)
Total General Plant			521,234,022	3.72%	4.62%	19,414,887	24,084,509	4,669,623	(77,431)
Total Company - Depreciable Plant			28,572,567,679	2.74%	4.71%	783,974,102	1,345,685,767	561,711,666	37,435,741
COLSTRIP RESERVE AMORTIZATION		CAGW				(2,293,038)	-	2,293,038	515,896
HUNTER RESERVE AMORTIZATION		CAGE				(5,927,184)	-	5,927,184	-
GADSBY RESERVE AMORTIZATION		CAGE				(2,341,500)	-	2,341,500	-
BLUNDELL RESERVE AMORTIZATION		CAGE				(785,202)	-	785,202	-
WYOMING - DISTRIBUTION RESERVE AMORTIZATION		WY				(2,077,204)	-	2,077,204	-
UTAH - DISTRIBUTION RESERVE AMORTIZATION		UT				(23,109,549)	-	23,109,549	-
IDAHO - DISTRIBUTION RESERVE AMORTIZATION		ID				(2,508,698)	-	2,508,698	-

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