

Application No. 18-04-____
Exhibit PAC/101
Witness: Scott D. Bolton

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of
Scott D. Bolton
Coal-Fired Resource Depreciation Comparison

April 2018

PACIFICORP
CALIFORNIA TEST YEAR 2019 GENERAL RATE CASE
Accelerated Depreciation of Coal-Fired Generation Resources
Summary of Change in Depreciable Life

| | End of Depreciable Life | | Change |
|-------------------------|--------------------------------|--------------------|---------------|
| | Current | Accelerated | |
| CHOLLA | 2042 | 2025 | 17 years |
| COLSTRIP | 2046 | 2029 | 17 years |
| CRAIG - UNIT 1 | 2034 | 2025 | 9 years |
| CRAIG - UNIT 2 & COMMON | 2034 | 2026 | 8 years |
| DAVE JOHNSTON | 2027 | 2023 | 4 years |
| HAYDEN | 2030 | 2023 | 7 years |
| HUNTER | 2042 | 2029 | 13 years |
| HUNTINGTON | 2036 | 2029 | 7 years |
| JIM BRIDGER | 2037 | 2025 | 12 years |
| NAUGHTON | 2029 | 2028 | 1 years |
| WYODAK | 2039 | 2026 | 13 years |

See Exhibit PAC/1101, page 6.3.3.