

**BEFORE THE
PUBLIC UTILITY COMMISSION OF OREGON**

In the Matter of the Application of Avista Corporation d/b/a Avista Utilities, Requesting Authority to Revise its Book Depreciation Rates and Deferred Accounting))	DOCKET UM _____
)	APPLICATION OF AVISTA CORPORATION

I. INTRODUCTION

1 Pursuant to Section 757.140 and 757.259 of the Oregon Revised Statutes (ORS) and OAR 860-001-0400 and 860-027-0300(4), Avista Corporation, doing business as Avista Utilities (hereinafter Avista, Company or Applicant), at 1411 East Mission Avenue, Spokane, Washington, hereby applies for an accounting order from the Public Utility Commission of Oregon (the “Commission”) for approval of a proposed change to natural gas book depreciation rates, and deferral of the effects of changes in depreciation rates once those rates are approved by the Commission.

II. GENERAL INFORMATION

2 **Communications in reference to this Application should be addressed to:**

Patrick D. Ehrbar
Director or Regulatory Affairs

Avista Corporation
P.O. Box 3727
1411 E. Mission Avenue, MSC-13
Spokane, Washington 99220-3727
Phone: (509) 495-8620
Facsimile: (509) 495-8851
patrick.ehrbar@avistacorp.com
AvistaDockets@avistacorp.com

David J. Meyer
Vice President and Chief Counsel for
Regulatory and Governmental Affairs
Avista Corporation
P.O. Box 3727
1411 E. Mission Avenue, MSC-13
Spokane, Washington 99220-3727
Phone: (509) 495-4316
Facsimile: (509) 495-8851
david.meyer@avistacorp.com

Description of Business and Properties:

3 Avista Corporation, doing business as Avista Utilities, is a utility that provides service to
approximately 378,000 electric customers and 241,000 natural gas customers in a 26,000-square-
mile area in eastern Washington and northern Idaho. Avista Utilities also serves approximately
101,000 natural gas customers in Oregon. The largest community served in the area is Spokane,
Washington, which is the location of the corporate headquarters.

III. BACKGROUND

4 The Commission is empowered to ascertain and determine the proper and adequate rates
of depreciation of the Company’s property used in the rendering of natural gas service under the
provisions of ORS 757.140. Each utility under the Commission’s jurisdiction is required to
conform its depreciation accounts to the rates so ascertained and determined by the Commission.
The Commission may make changes in such rates of depreciation from time to time as the
Commission may find necessary.

5 The Company periodically performs a depreciation study and requests modifications to its
depreciation rates. In accordance with Settlement Stipulation approved by Order No. 13-168 (dated
May 6, 2013) in Docket No. UM-1626, Avista and the parties to that settlement agreed that Avista
would file a new depreciation study within five years of the date that the Commission approved
the stipulation. Therefore, this filing is made to comply with that order, which implemented
updated depreciation rates in two phases: the first phase, effective January 1, 2013, implemented

updated depreciation rates for common plant in service;¹ while the second phase, which implemented updated depreciation rates for Oregon direct plant in service, was to be implemented at the end of the next general rate case filed by Avista in Oregon.²

IV. OBJECTIVE OF THE DEPRECIATION STUDY

6 Avista hired Gannett Fleming, Inc. to undertake a depreciation study of its depreciable electric, gas, and common plant in service as of December 31, 2016.³ The Company typically conducts such depreciation studies at approximately five-year intervals. Summaries of the study are included in Attachment A for all studied plant. The detailed Depreciation Study prepared by Gannett Fleming, Inc. is included with the Company's filing as Attachment C.

7 The objective of this study was to recommend depreciation rates to be utilized by Avista for accounting and ratemaking purposes. Further, sound accounting practice dictates periodic updates to depreciation rates in order to recognize additions to investment in plant assets and to reflect changes in asset characteristics, technology, salvage, removal costs, life span estimates and other factors that impact depreciation rate calculations. The depreciation rates approved by the Commission in 2013 were developed from a study based on depreciable plant balances at December 31, 2010 (for all plant other than transportation plant) and depreciable plant balances at December 31, 2011 (for all transportation plant). Similar to these preceding studies, the annual accrual rates proposed in this filing were primarily calculated in accordance with the straight-line

¹ Common plant is that plant which is involved in the provision of service in multiple of Avista's jurisdictions or service types.

² Avista's subsequent general rate case was filed August 15, 2013 with the resulting rates ultimately implemented beginning February 1, 2014.

³ Gannett Fleming, Inc. is an independent subject matter expert in utility depreciation. Additionally, Gannett Fleming, Inc. is an expert in this geographical region, doing work for regional utilities (e.g., Puget Sound Energy, Idaho Power, and Northwest Natural Gas) and Avista for a number of years.

method of depreciation, using the average service life procedures and the remaining life basis, based on estimates which reflect considerations of historical evidence and expected future conditions.

V. STUDY RESULTS AND DETAILS

8 The table below outlines the existing and proposed weighted depreciation rates, by functional group, for Oregon plant utilized in the provision of natural gas service.

Functional Group	Weighted Group Depreciation Rates	
	Existing	Proposed
Underground Storage	2.14%	1.87%
Distribution Plant	2.03%	2.35%
General Plant	7.06%	6.51%

9 The depreciation study consisted of the following phases and methods:

10 Phase One estimates the service life and net salvage characteristics for each depreciable group. This was done by compiling historical plant data and analyzing it to determine historical trends of survivor and net salvage characteristics. This phase also involves obtaining additional information from the Company's personnel relating to operations of the plant and making judgments of average service life and net salvage characteristics.

11 Phase Two calculates the composite remaining lives and annual depreciation accrual rates. This phase was done by using the straight line remaining life method, using remaining lives weighted consistent with the average service life procedure.

12 The Company applied the study depreciation rates to plant in service as of December 31, 2016. The results of the Study, as illustrated in Attachment A, show that the Company's current annual depreciation expense for its Oregon natural gas service would be increased by

approximately \$0.6 million as a result of setting the depreciation accrual rates at the recommended level. This recommended change is necessary to update asset lives and existing depreciation accrual rates, which are currently based upon a depreciation study completed in 2012 (approved in 2013).

13 The following table shows a summary of the change in expense between existing rates and the recommended rates, at an aggregate level by functional group. Attachment A shows an expanded view of this table; Attachment B-1 shows the underlying detail, by FERC account, for assets excluding transportation assets; Attachment B-2 includes the underlying detail for transportation assets;⁴ and Attachment B-3 includes the supporting information for the general plant reserve adjustment.⁵

Oregon Natural Gas - Adjustment for Proposed Study Rates

	Total
General Plant	\$ (324,964)
Underground Storage Plant	(16,354)
Distribution Plant	1,063,154
Transportation	(125,114)
Total Gas Plant	\$ 596,722

14 The overall increase in Oregon natural gas depreciation expense of approximately \$0.6 million was primarily due to increased expense of \$1.1 million for distribution plant (which was

⁴ The Company accounts for transportation depreciation expense by allocating the overall costs to capital and to expense through a pooling process based on the actual usage of vehicles on specific projects. This attachment illustrates the allocation of the incremental reduction in depreciation expense.

⁵ This adjustment is proposed to align the actual accumulated depreciation with the theoretical reserve associated with certain of the Company's general plant FERC accounts.

itself primarily driven by a decrease in the average lives for mains and services). This increase was partially offset by decreases in the computer hardware depreciation rate and increases in average service lives for transportation equipment (partially offset by reductions in estimated salvage).

VI. IMPLEMENTATION AND DEFERRED ACCOUNTING FOR THE CHANGE IN DEPRECIATION EXPENSE

15 Avista has made similar filings with the Washington Utilities and Transportation Commission (WUTC) and the Idaho Public Utilities Commission (IPUC) concurrently with this filing. It is critical that the Company maintain uniform utility accounts and depreciation rates for common plant that are consistent among the Company's regulatory jurisdictions. In the event different depreciation rates or methods were to be ordered for common plant, it would result in multiple sets of depreciation accounts and records that would need to be adjusted annually for changes in allocation factors, which would impose a costly administrative burden on the Company and unnecessary expense for the Company's ratepayers, as well as possible unrecovered or stranded costs. Of Oregon's \$394.9 million in gross plant, approximately \$37.7 million is common plant and approximately \$357.2 million is Oregon direct plant. Therefore, common plant represents approximately 9.6% of Oregon's total plant balance. Of the overall net incremental increase of \$0.6 million, Oregon-direct plan depreciation expense represents an increase of \$0.9 million, while Oregon-allocated depreciation expense represents a decrease of \$0.3 million. Attachment A provides supporting detail for these balances.

16 The Company requests that the Commission make its determination on depreciation rates by December 31, 2018, to commence with Oregon-direct plant and allocated plant depreciation effective January 1, 2019, coincident with the implementation of depreciation rate updates in the

Company's Washington and Idaho jurisdictions. The Company anticipates the depreciation rates will be approved in Washington and Idaho during 2018.

17 The Company requests that the difference between depreciation expense under current book depreciation rates and depreciation expense under the updated depreciation rates be deferred for later recovery from customers in a subsequent rate proceeding. With deferred accounting, the annual increase in depreciation expense, \$0.6 million, as shown in the preceding table, would be set aside, on a monthly basis, for the opportunity for future recovery. The deferred depreciation expense will accrue a carrying charge, on a monthly basis, equal to the current rate of return approved in the Company's most recent general rate case,⁶ which will cease when recovery begins in a future rate proceeding.⁷ The deferral of the difference in depreciation expense would begin in the month book depreciation rates are updated.

18 The monthly accounting entries for the natural gas deferral would be as follows:

<u>Account Description</u>	<u>FERC Account</u>	<u>Debit</u>	<u>Credit</u>
Regulatory Asset - Deferred Costs	182.3XX GD.OR	xxx	
Regulatory Credit - Deferred Costs	407.4XX GD.OR		xxx

19 The monthly accounting entries to record the natural gas amortization would be as follows:

<u>Account Description</u>	<u>FERC Account</u>	<u>Debit</u>	<u>Credit</u>
Regulatory Debit - Amortization of Costs	407.3XX GD.OR	xxx	
Regulatory Asset - Deferred Costs	182.3XX GD.OR		xxx

⁶ The currently authorized annual rate of return from Docket No. UG-325 is 7.83%.

⁷ The deferred carrying charge will be recorded in a separate regulatory asset account from the deferred depreciation expense regulatory account, and will not earn interest.

REQUEST FOR APPROVAL

- 20 WHEREFORE, Avista respectfully requests that the Commission issue an Order for the following:
- a. Authorize the Company to update natural gas book depreciation rates to reflect the proposed depreciation rates, as described in this Application.
 - b. Authorize the deferred accounting treatment detailed in this Application related to the increase in expense that will result from the change in natural gas depreciation rates. Avista will address the prudence and recovery of these costs in its next general rate case filing or other future proceeding, as appropriate.

21 Dated at Spokane, Washington this 22nd day of February 2018.

AVISTA CORPORATION

BY 

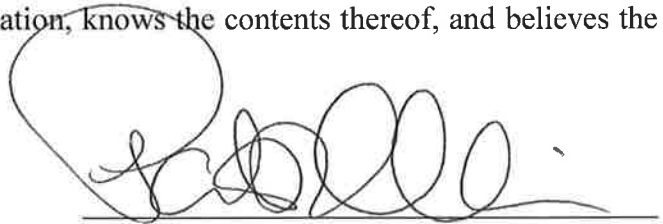
Patrick D. Ehrbar
Director of Regulatory Affairs

VERIFICATION

STATE OF WASHINGTON)
)
County of Spokane)


Patrick D. Ehrbar, being first duly sworn on oath, deposes and says: That he is Director of Regulatory Affairs of Avista Corporation and makes this verification for and on behalf of said corporation, being thereto duly authorized;

That he has read the foregoing Application, knows the contents thereof, and believes the same to be true.



SIGNED AND SWORN to before me this 22nd day of February 2018, by Patrick D. Ehrbar.





NOTARY PUBLIC in and for the State of Washington, residing at Spokane.

Commission Expires: 11-23-2021

**Avista's Application to Revise its
Natural Gas Book Depreciation Rates**

**Attachment B-3: General Plant
Reserve Adjustment**

Attachment B-3: General Plant Reserve Adjustment

Account	Name	Book Depreciation Reserve	Annual Accrual													Check	WA - E	ID - E	WA - G	ID - G	OR - G
				CD AA	CD AN	CD WA	CD ID	ED AN	ED WA	ED ID	GD AA	GD AN	GD WA	GD ID	GD OR						
Unrecovered Reserve Adjustment for Amortization - Electric Plant																					
391.1	Office Furniture and Equipment - Computer Hardware	823,803	(164,761)					71.475%	28.525%	0.000%						-	(127,394)	(37,366)		-	
393	Stores Equipment	(33,649)	6,730					98.889%	0.468%	0.643%					-	4,575	2,155		-		
394	Tools, Shop, and Garage Equipment	(55,485)	11,097					81.977%	14.136%	3.887%					-	7,779	3,318		-		
395	Laboratory Equipment	50,698	(10,140)					63.843%	33.464%	2.694%					-	(7,812)	(2,327)		-		
397	Communication Equipment	756,003	(151,201)					59.611%	25.648%	14.742%					-	(100,312)	(50,888)		-		
398	Miscellaneous Equipment	(10,945)	2,189					100.000%	0.000%	0.000%					-	1,494	695		-		
	Total Unrecovered Reserve for Amortization - Electric Plant	1,530,425	(306,085)													(221,671)	(84,414)				
Unrecovered Reserve Adjustment for Amortization - Gas Plant - WA and ID																					
391.1	Office Furniture and Equipment - Computer Hardware	766	(153)					100.000%	0.000%	0.000%					-		(108)	(46)		-	
393	Stores Equipment	(4,889)	978					0.000%	100.000%	0.000%					-		978	-		-	
394	Tools, Shop, and Garage Equipment	3,000	(600)					8.557%	83.214%	8.229%					-		(535)	(65)		-	
395	Laboratory Equipment	(4,464)	893					97.405%	1.957%	0.638%					-		629	264		-	
397	Communication Equipment	(67,070)	13,414					0.000%	58.444%	41.556%					-		7,840	5,574		-	
	Total Unrecovered Reserve for Amortization - Gas Plant - WA and ID	(72,657)	14,531														8,803	5,728			
Unrecovered Reserve Adjustment for Amortization - Gas Plant - Allocated All																					
391	Office Furniture and Equipment - Office Furniture and Equipment	24,707	(4,941)								100.000%				-		(2,381)	(1,007)	(1,554)	-	
391.1	Office Furniture and Equipment - Computer Hardware	4,145	(829)								100.000%				-		(399)	(169)	(261)	-	
394	Tools, Shop, and Garage Equipment	12,046	(2,409)								100.000%				-		(1,161)	(491)	(758)	-	
395	Laboratory Equipment	(1,152)	230								100.000%				-		111	47	72	-	
397	Communication Equipment	46,103	(9,221)								100.000%				-		(4,443)	(1,878)	(2,899)	-	
	Total Unrecovered Reserve for Amortization - Gas Plant - Allocated All	85,849	(17,170)														(8,274)	(3,498)	(5,399)		
Unrecovered Reserve Adjustment for Amortization - Gas Plant - OR																					
393	Stores Equipment	5,757	(1,151)												100.000%	-			(1,151)	-	
394	Tools, Shop, and Garage Equipment	130,134	(26,027)												100.000%	-			(26,027)	-	
395	Laboratory Equipment	1,568	(314)												100.000%	-			(314)	-	
397	Communication Equipment	204,124	(40,825)												100.000%	-			(40,825)	-	
398	Miscellaneous Equipment	(861)	172												100.000%	-			172	-	
	Total Unrecovered Reserve for Amortization - Gas Plant - OR	340,722	(68,144)																	(68,144)	
Unrecovered Reserve Adjustment for Amortization - Common Plant																					
391	Office Furniture and Equipment - Office Furniture and Equipment	1,358,979	(271,796)	100.000%											-	(130,497)	(60,651)	(39,058)	(16,511)	(25,079)	
391.1	Office Furniture and Equipment - Computer Hardware	6,466,193	(1,293,239)	98.049%	0.376%	1.409%	0.167%								-	(625,563)	(285,834)	(187,015)	(77,828)	(116,999)	
391.11	Office Furniture and Equipment - Computer Hardware	(33,872)	6,774	100.000%											-	3,253	1,512	973	412	625	
393	Stores Equipment	20,083	(4,017)	0.000%	96.603%	1.939%	1.458%								-	(2,122)	(1,004)	(623)	(269)	-	
394	Tools, Shop, and Garage Equipment	(8,057)	1,611	91.425%	0.757%	0.031%	7.788%								-	714	429	214	118	136	
395	Laboratory Equipment	50,762	(10,152)	97.920%	1.929%	0.114%	0.036%								-	(4,886)	(2,270)	(1,462)	(618)	(917)	
397	Communication Equipment	(3,032,584)	606,517	84.563%	5.367%	4.436%	5.634%								-	284,478	149,076	84,751	40,887	47,324	
397.2	Communication Equipment - Portable	101,220	(20,244)	55.028%	44.972%										-	(10,185)	(4,734)	(3,021)	(1,277)	(1,028)	
398	Miscellaneous Equipment	192,597	(38,519)	98.613%	0.260%	1.127%	0.000%								-	(18,629)	(8,501)	(5,570)	(2,314)	(3,505)	
	Total Unrecovered Reserve for Amortization - Common Plant	5,115,321	(1,023,064)													(503,436)	(211,976)	(150,810)	(67,400)	(99,442)	
Grand Total			(1,399,932)													(725,107)	(296,390)	(150,281)	(55,170)	(172,985)	

**Avista's Application to Revise its
Natural Gas Book Depreciation Rates**

**Attachment C: Gannett Fleming, Inc.
Depreciation Study**



2016 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC, GAS AND COMMON PLANT
AS OF DECEMBER 31, 2016

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

AVISTA CORPORATION
Spokane, Washington

2016 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC, GAS AND COMMON PLANT
AS OF DECEMBER 31, 2016

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Excellence Delivered **As Promised**

February 20, 2018

Avista Corporation
1411 Mission Avenue
Spokane, WA 99220-3727

Attention: Ryan Krasselt
Vice President, Controller and Principal Accounting Officer

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric, gas and common plant of Avista Corporation ("Avista") as of December 31, 2016. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
Senior Vice President

JJS:mle

062869.000

Gannett Fleming Valuation and Rate Consultants, LLC

P.O. Box 67100 • Harrisburg, PA 17106-7100 | 207 Senate Avenue • Camp Hill, PA 17011
t: 717.763.7211 • f: 717.763.4590

www.gfvrc.com



TABLE OF CONTENTS

Executive Summary	iii
PART I. INTRODUCTION	I-1
Scope	I-2
Plan of Report	I-2
Basis of the Study	I-3
Depreciation	I-3
Service Life and Net Salvage Estimates.....	I-4
PART II. ESTIMATION OF SURVIVOR CURVES	II-1
Survivor Curves.....	II-2
Iowa Type Curves.....	II-3
Retirement Rate Method of Analysis	II-9
Schedules of Annual Transactions in Plant Records	II-10
Schedule of Plant Exposed to Retirement.....	II-13
Original Life Table	II-15
Smoothing the Original Survivor Curve.....	II-17
PART III. SERVICE LIFE CONSIDERATIONS	III-1
Field Trips	III-2
Service Life Analysis	III-3
Life Span Estimates.....	III-7
PART IV. NET SALVAGE CONSIDERATIONS	IV-1
Salvage Analysis	IV-2
Net Salvage Considerations	IV-2
PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION	V-1
Group Depreciation Procedures	V-2
Single Unit of Property.....	V-2
Remaining Life Annual Accruals.....	V-3
Average Service Life Procedure	V-3
Calculation of Annual and Accrued Amortization.....	V-4
PART VI. RESULTS OF STUDY	VI-1
Qualification of Results.....	VI-2
Description of Detailed Tabulations.....	VI-2

TABLE OF CONTENTS, cont

Table 1. Summary of Estimated Survivor Curves, Net Salvage Percent, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Electric, Gas and Common Plant as of December 31, 2016	VI-4
PART VII. SERVICE LIFE STATISTICS	VII-1
Electric Plant.....	VII-2
Gas Plant.....	VII-166
Common Plant.....	VII-237
Electric, Gas and Common Plant.....	VII-242
PART VIII. NET SALVAGE STATISTICS	VIII-1
Electric Plant.....	VIII-6
Gas Plant	VIII-71
Common Plant.....	VIII-84
Electric, Gas and Common Plant.....	VIII-86
PART IX. DETAILED DEPRECIATION CALCULATIONS	IX-1
Electric Plant.....	IX-2
Gas Plant.....	IX-179
Common Plant.....	IX-265

AVISTA CORPORATION

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Avista Corporation's ("Avista" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to Avista's electric, gas and common plant as of December 31, 2016. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates determined as a result of this study are based on the straight-line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life and net salvage for each depreciable group of assets.

Avista's accounting policy has not changed since the last depreciation study was prepared as of December 31, 2010. There have been significant changes to plant in service and the average service life and net salvage parameters have changed. The proposed depreciation rates produce basically no overall change for electric, gas and common plant as of December 31, 2016. Specifically, electric plant increases and gas and common plant decrease.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric, gas and common plant in service as of December 31, 2016 as summarized in Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$139.5 million when applied to depreciable plant balances as of December 31, 2016. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, PROPOSED ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2016	ACCRUAL RATE	ACCRUAL AMOUNT
ELECTRIC PLANT			
Steam Production Plant	411,962,349.12	2.26	9,321,676
Hydro Production Plant	592,089,159.46	2.20	13,027,451
Other Production Plant	303,392,106.54	3.56	10,789,716
Transmission Plant	672,496,322.53	2.11	14,157,631
Distribution Plant	1,535,501,855.73	2.66	40,870,599
General Plant	<u>155,704,792.94</u>	5.94	<u>9,256,393</u>
Total Electric Plant	3,671,146,586.32	2.65	97,423,466
GAS PLANT - Washington and Idaho			
Natural Gas Storage and Processing Plant	37,071,513.94	1.46	541,795
Distribution Plant	608,975,121.06	2.43	14,768,656
General Plant	<u>22,431,872.86</u>	5.11	<u>1,146,852</u>
Total Gas Plant - Washington and Idaho	668,478,507.86	2.46	16,457,303
GAS PLANT - Allocated All			
General Plant	4,929,164.53	5.41	266,565
GAS PLANT - Oregon			
Natural Gas Storage and Processing Plant	6,109,568.99	1.87	114,231
Distribution Plant	336,838,569.85	2.35	7,907,660
General Plant	<u>10,172,411.66</u>	5.19	<u>527,516</u>
Total Gas Plant - Oregon	353,120,550.50	2.42	8,549,407
COMMON PLANT			
General Plant	<u>274,868,547.69</u>	6.62	<u>18,193,071</u>
Total Common Plant	<u>274,868,547.69</u>	6.62	<u>18,193,071</u>
UNRECOVERED RESERVE			
Electric Plant	-		(306,084)
Gas Plant - Washington and Idaho	-		14,532
Gas Plant - Allocated All	-		(17,170)
Gas Plant - Oregon	-		(68,145)
Common Plant	-		<u>(1,023,065)</u>
Total Unrecovered Reserve			<u>(1,399,932)</u>
Total	<u>4,972,543,356.90</u>	2.83	<u>139,489,880</u>

PART I. INTRODUCTION

AVISTA CORPORATION

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Avista Corporation (“Avista”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric, gas and common plant as of December 31, 2016. The rates and amounts determined as a result of this study are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric, gas and common plant in service as of December 31, 2016.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2016, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric and gas industry, including knowledge of service lives and net salvage estimates used for other electric and gas companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents the methods used in the service life analyses. Part III, Service Life Considerations, presents the factors and judgment utilized in the service life study. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part

VI, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation is based on amortization accounting.

Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use in this study. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-4 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric and gas utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric and gas utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and estimates of future experience yielded estimated survivor curves from which the average service lives were derived.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment

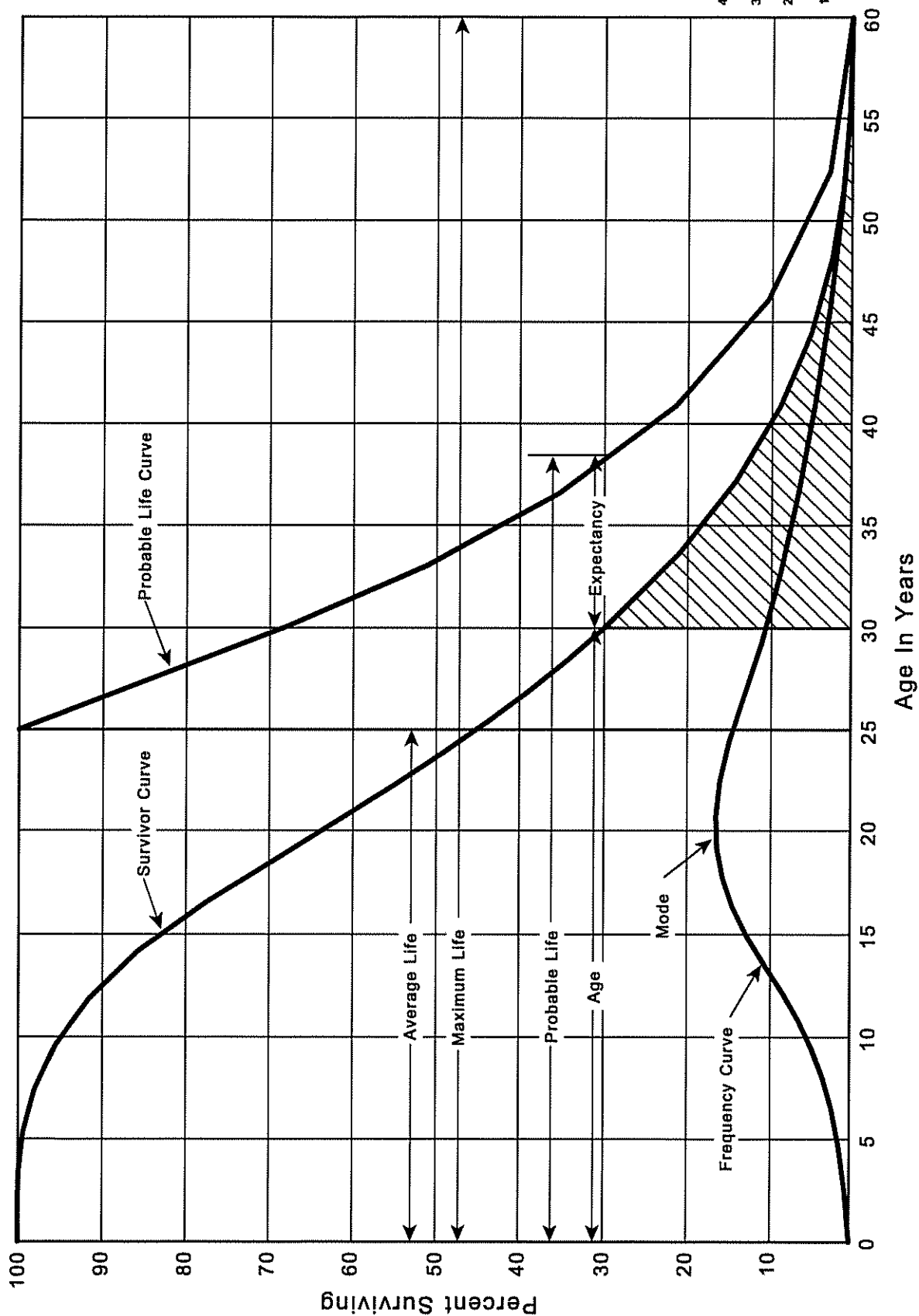


Figure 1. A Typical Survivor Curve and Derived Curves

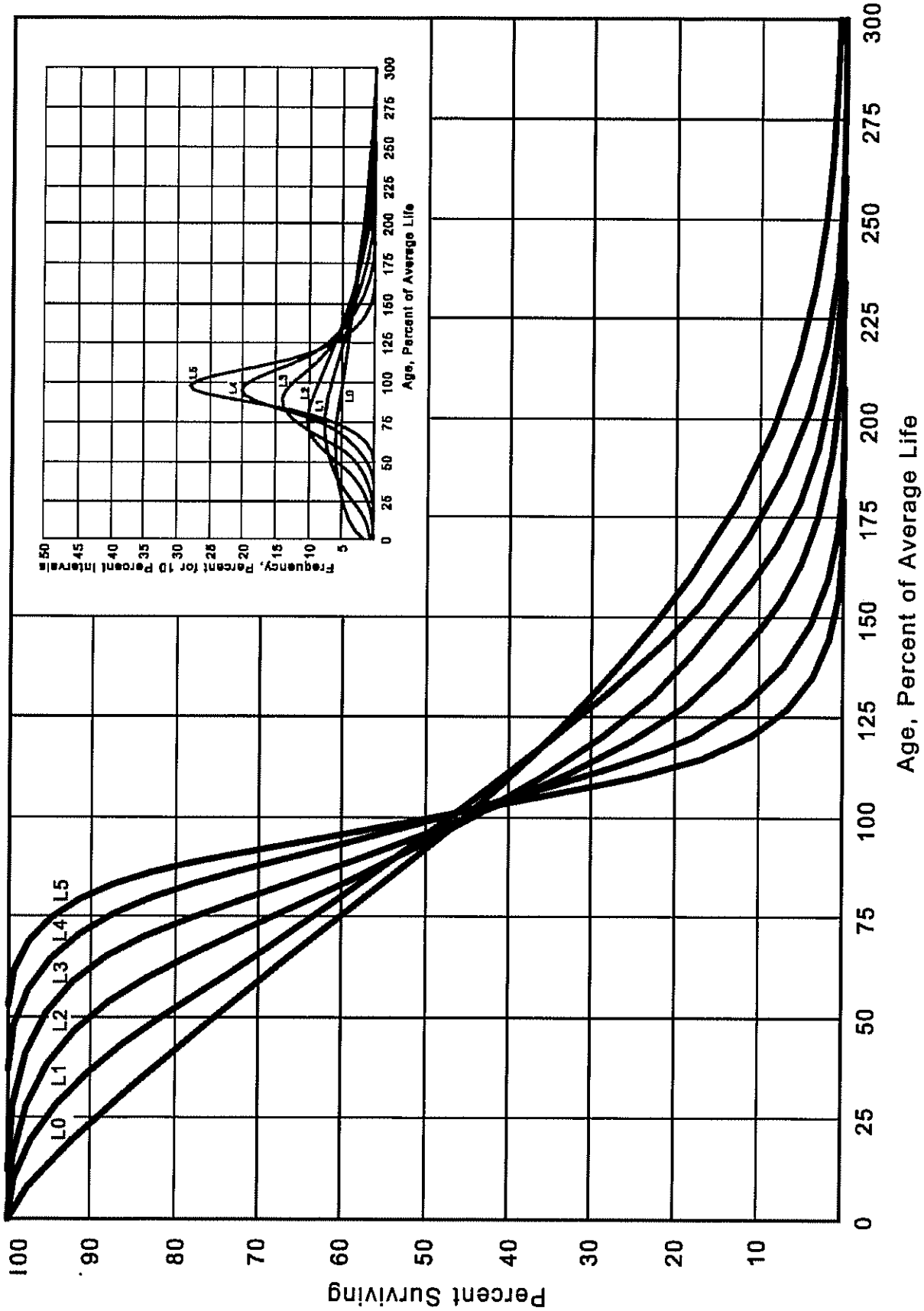


Figure 2. Left Modal or "L" lowa Type Survivor Curves

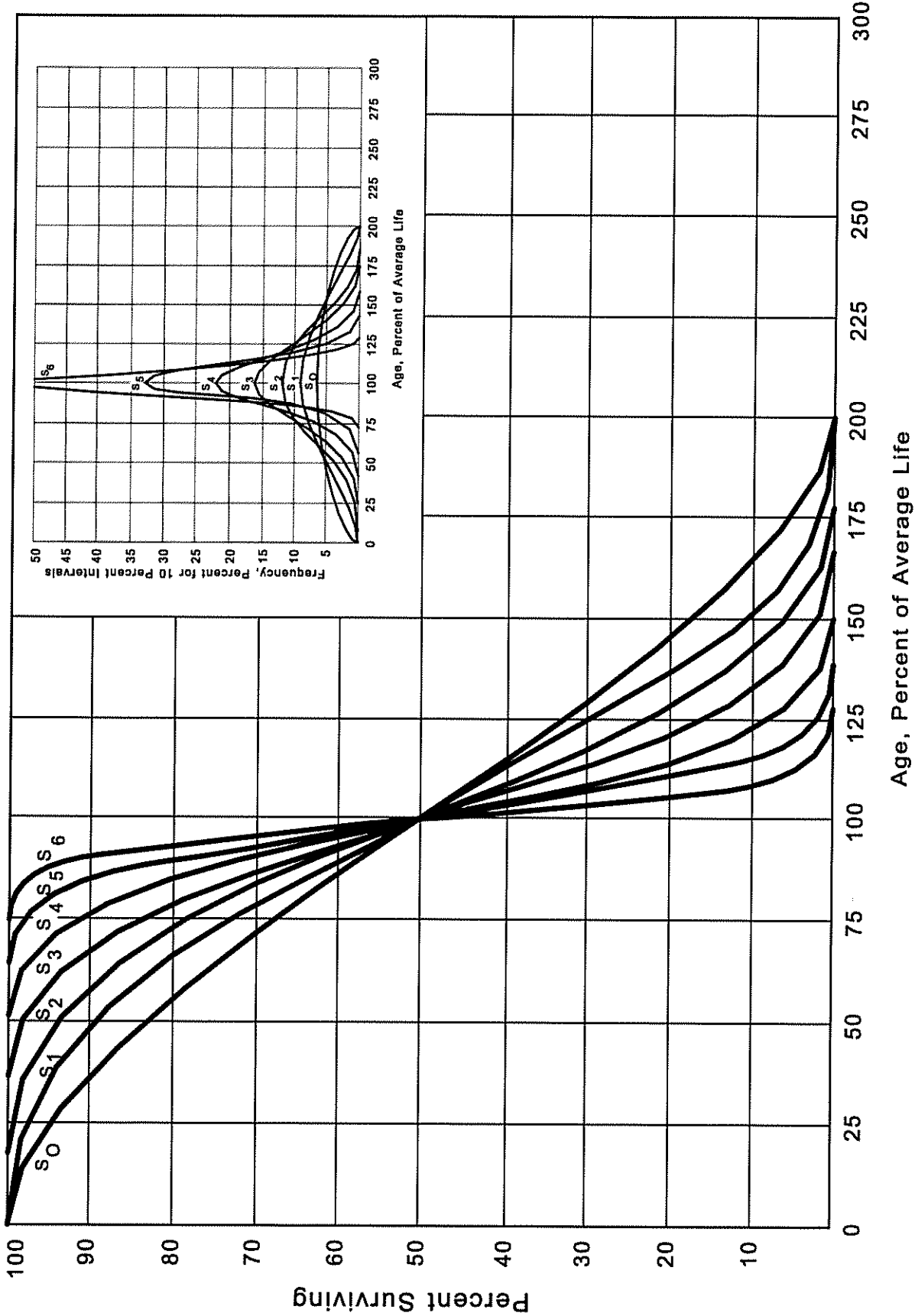


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

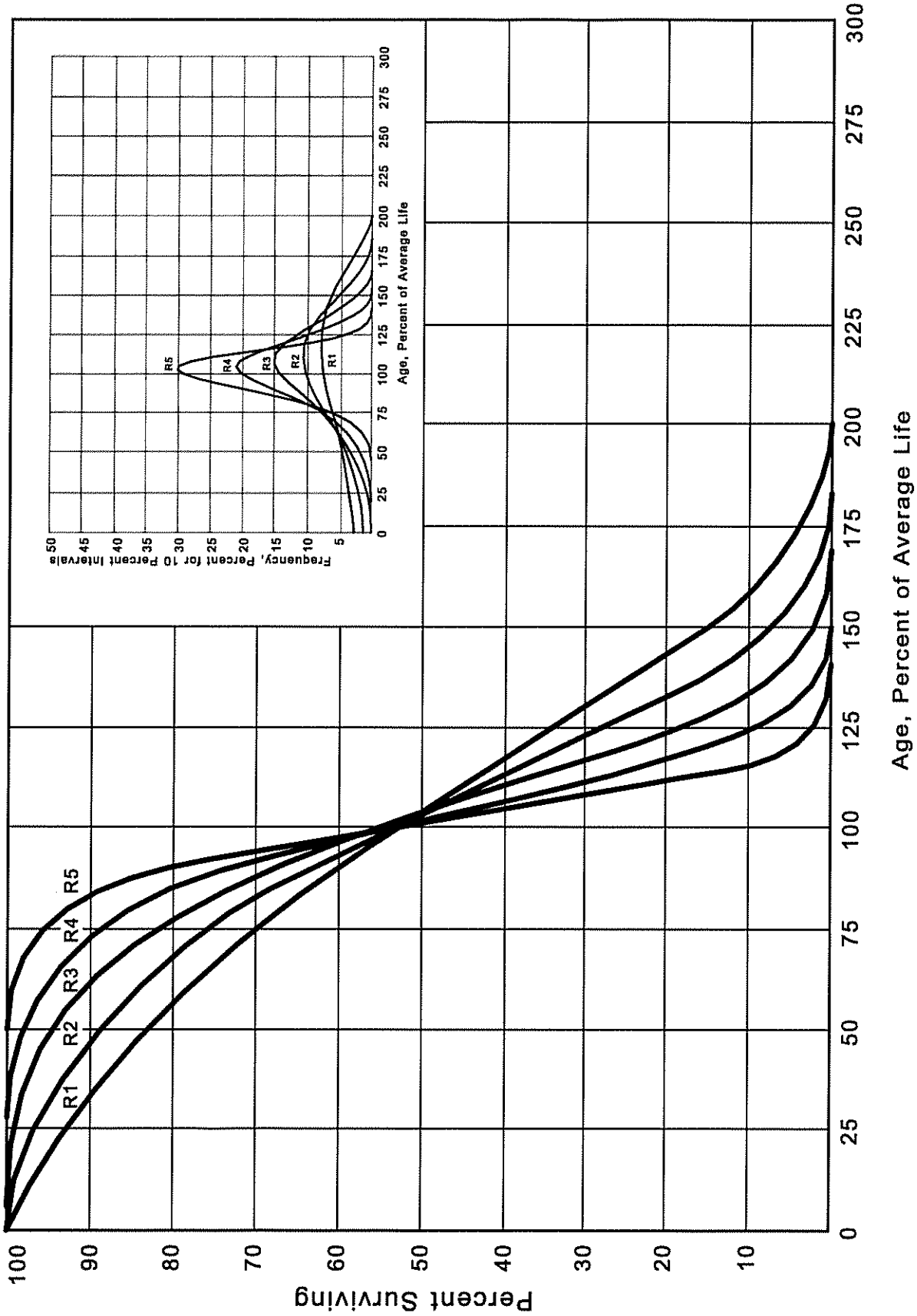


Figure 4. Right Modal or "R" IOWA Type Survivor Curves

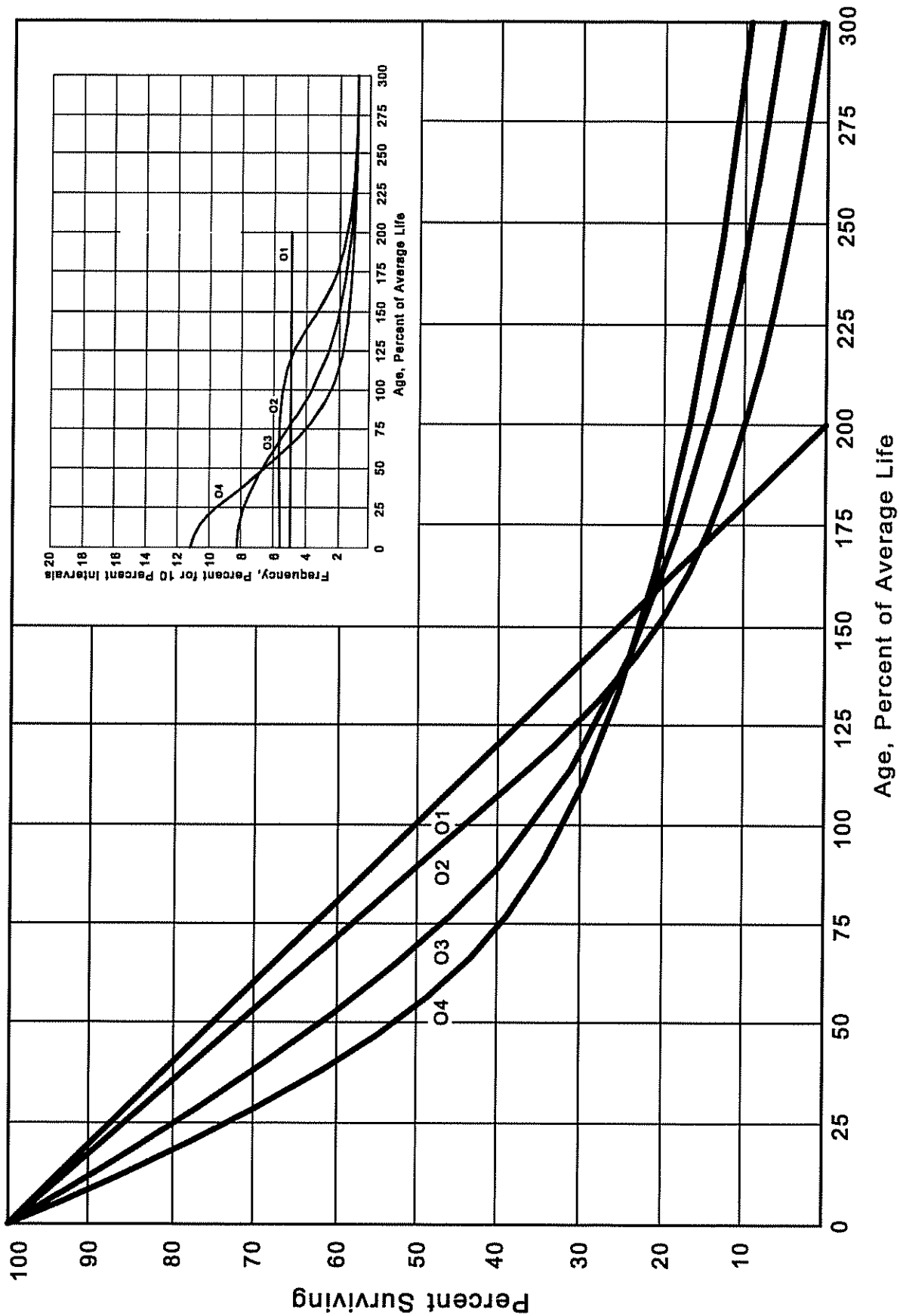


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

A hypothetical property group is used to illustrate the retirement rate method. This property group is observed for the experience band 2007-2016 during which there were placements (or installations) during the years 2002-2016. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, year placed and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2002 were retired in 2007. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2007 retirements of 2002 installations and ending with the 2016 retirements of the 2011 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2007-2016
SUMMARIZED BY AGE INTERVAL

Year	Retirements, Thousands of Dollars											Total During		Age Interval (13)
	During Year											Age Interval (12)	Age Interval (13)	
Placed (1)	2007 (2)	2008 (3)	2009 (4)	2010 (5)	2011 (6)	2012 (7)	2013 (8)	2014 (9)	2015 (10)	2016 (11)				
2002	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½	
2003	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½	
2004	11	12	13	14	16	17	19	21	22	18	64	64	11½-12½	
2005	8	9	10	11	11	13	14	15	16	17	83	83	10½-11½	
2006	9	10	11	12	13	14	16	17	19	20	93	93	9½-10½	
2007	4	9	10	11	12	13	14	15	16	20	105	105	8½-9½	
2008		5	11	12	13	14	15	16	18	20	113	113	7½-8½	
2009			6	12	13	15	16	17	19	19	124	124	6½-7½	
2010				6	13	15	16	17	19	19	131	131	5½-6½	
2011					7	14	16	17	19	20	143	143	4½-5½	
2012						8	18	20	22	23	146	146	3½-4½	
2013							9	20	22	25	150	150	2½-3½	
2014								11	23	25	151	151	1½-2½	
2015									11	24	153	153	½-1½	
2016										13	80	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606	1,606		

Experience Band 2007-2016

Placement Band 2002-2016

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2007-2016
SUMMARIZED BY AGE INTERVAL

Experience Band 2007-2016 Placement Band 2002-2016

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	During Year												
	2007 (2)	2008 (3)	2009 (4)	2010 (5)	2011 (6)	2012 (7)	2013 (8)	2014 (9)	2015 (10)	2016 (11)			
2002	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2003	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2004	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2005	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	10½-11½
2006	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2007	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2008	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2009	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2010	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2011	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2012	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½
2013	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2014	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½
2015	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2016	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2007 through 2016 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2012 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2007-2016
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars											Total at	
	2007 (1)	2008 (2)	2009 (3)	2010 (4)	2011 (5)	2012 (6)	2013 (7)	2014 (8)	2015 (9)	2016 (10)	2016 (11)	Beginning of Age Interval (12)	Age Interval (13)
2002	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½
2003	279	268	256	243	228	212	194	174	153	131	131	323	12½-13½
2004	307	296	284	271	257	241	224	205	184	162	162	531	11½-12½
2005	338	330	321	311	300	289	276	262	242	226	226	823	10½-11½
2006	376	367	357	346	334	321	307	297	280	261	261	1,097	9½-10½
2007	420 ^a	416	407	397	386	374	361	347	332	316	316	1,503	8½-9½
2008		460 ^a	455	444	432	419	405	390	374	356	356	1,952	7½-8½
2009			510 ^a	504	492	479	464	448	431	412	412	2,463	6½-7½
2010				580 ^a	574	561	546	530	501	482	482	3,057	5½-6½
2011					660 ^a	653	639	623	628	609	609	3,789	4½-5½
2012						750 ^a	742	724	685	663	663	4,332	3½-4½
2013							850 ^a	841	821	799	799	4,955	2½-3½
2014								960 ^a	949	926	926	5,719	1½-2½
2015									1,080 ^a	1,069	1,069	6,579	½-1½
2016										1,220 ^a	7,490	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

For the entire experience band 2007-2016, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2007-2016

Placement Band 2002-2016

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

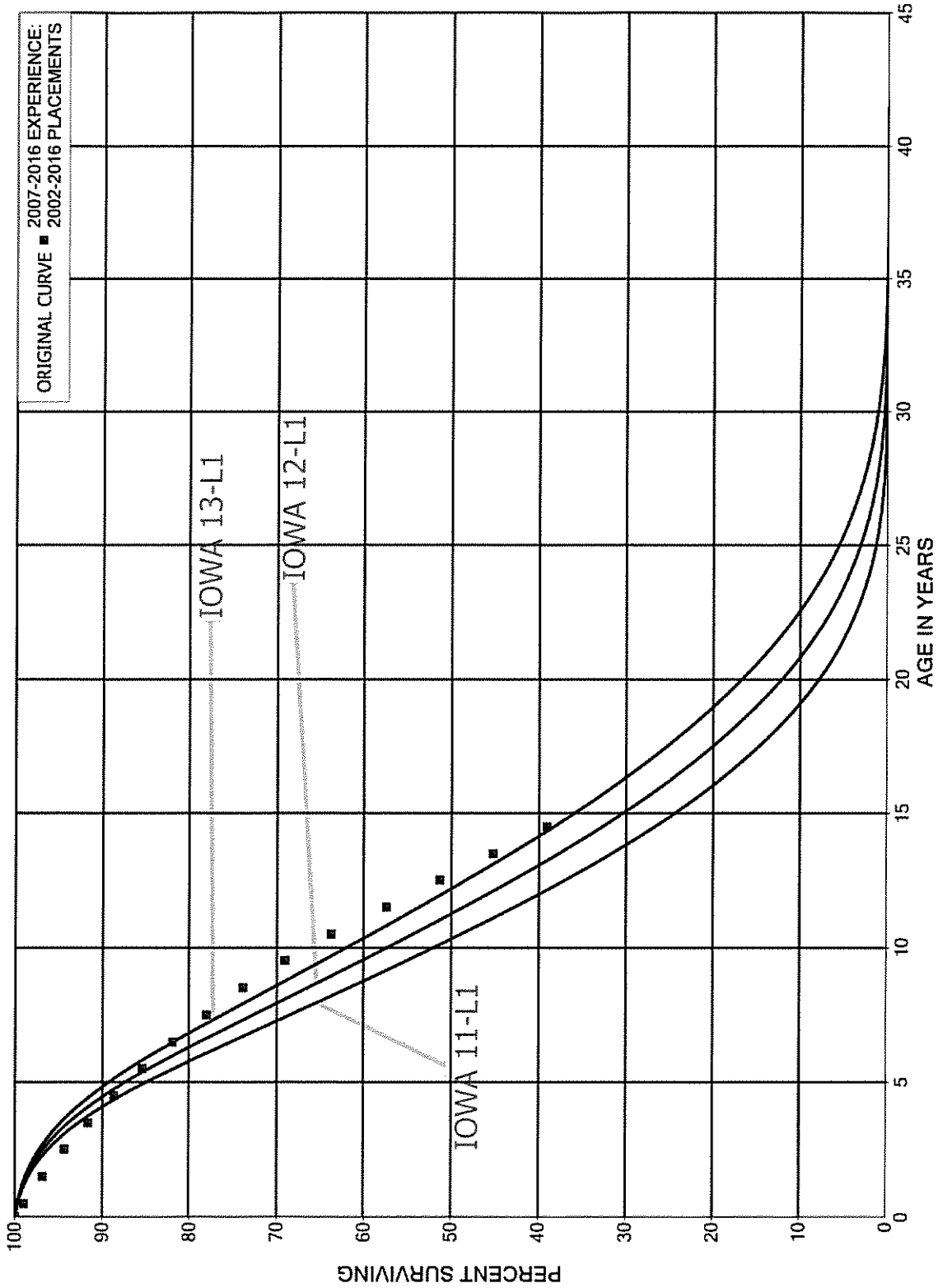


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

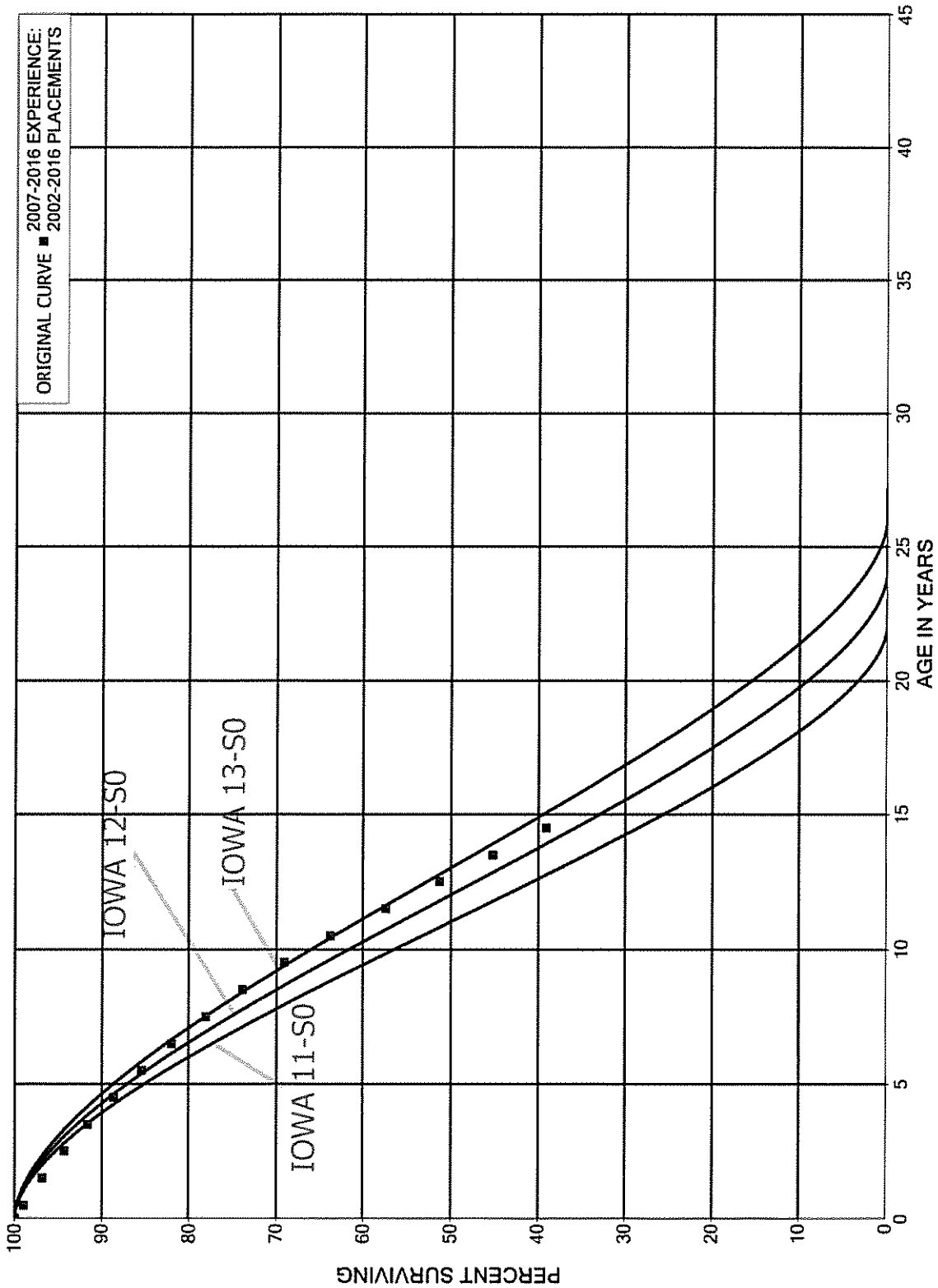


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

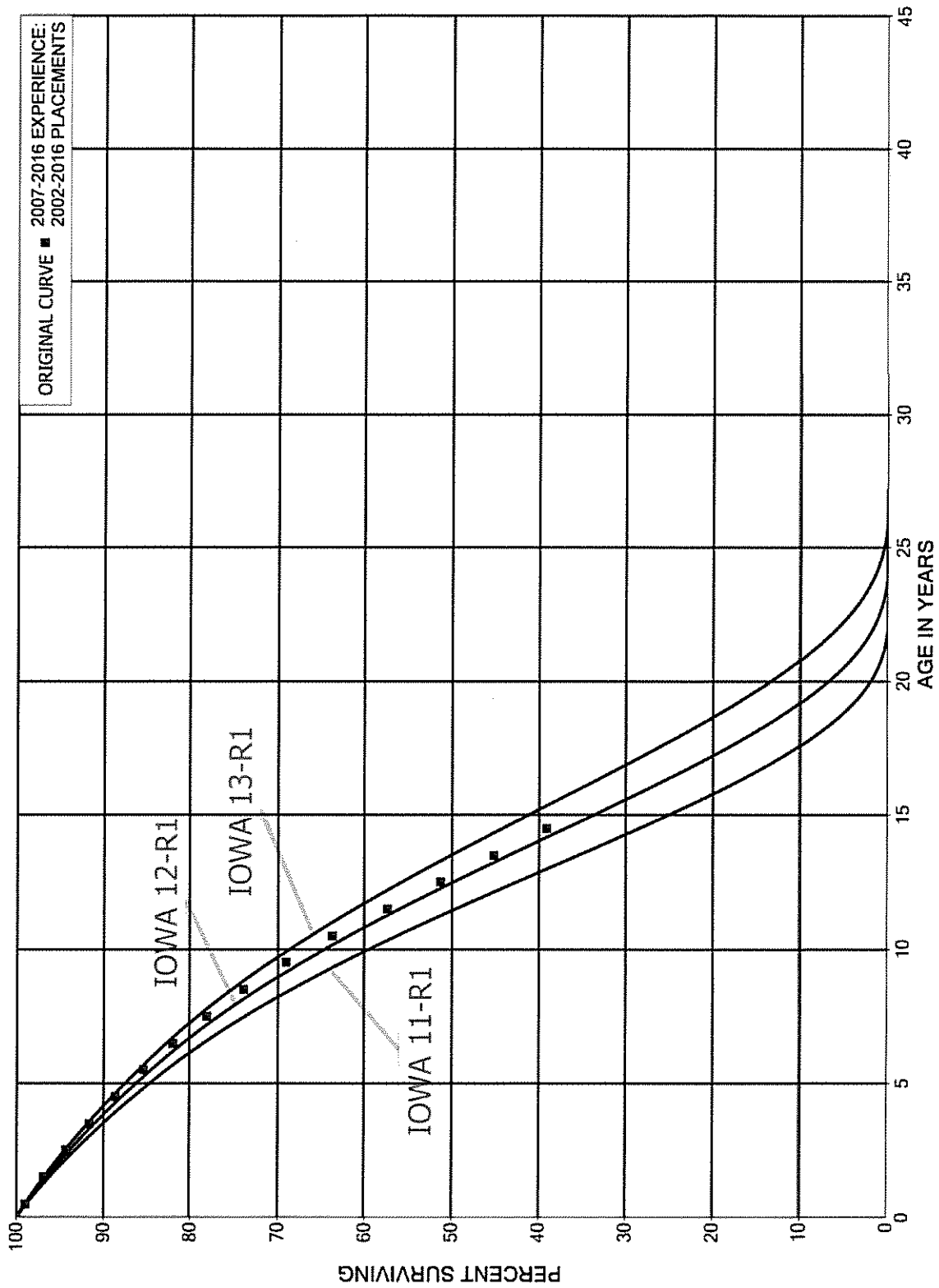
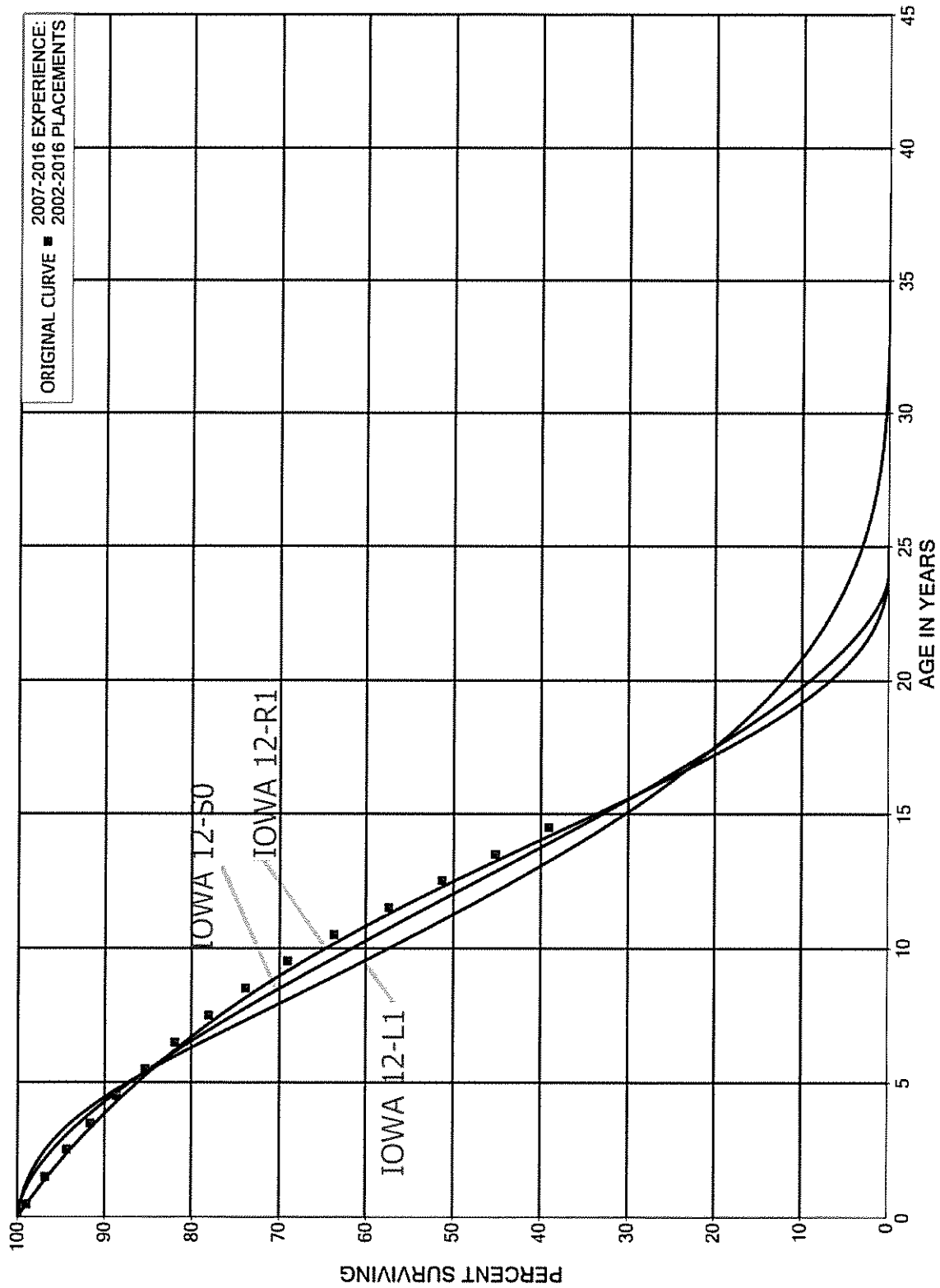


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

August 9, 2017

Noxon Rapids Hydro Plant
Cabinet Gorge Hydro Plant

July 11-13, 2017

Long Lake Hydro Plant
Little Falls Hydro Plant
Millwood Substation
Opportunity Substation
Green Acres Substation
Boulder Park Substation
Boulder Park Generating Station
Avista Headquarters and Central Operations Facility
Downtown Campus
Nine Mile City Gate Station
Francis Avenue and Cannon Street Regulating Station #1763
Kaiser-Trentwood Regulating Station
Country Vista Drive and Henry Road Regulating Station #1787
Chase Road City Gate Station

September 14, 2011

Colstrip Generating Station
Rosebud Mine

March 9-11, 2011

Kettle Falls Generating Station
Mica City Gate Station

Barker Bridge Crossing
Idaho and 4th Street Regulating Station #217
Post Falls Hydro Plant
Idaho Road Substation
Spokane Customer Service Center
Post Street Substation
Upper Falls Hydro Plant
Monroe Street Hydro Plant
Nine Mile Falls Gate and Regulating Station
West Side Substation
Nine Mile Hydro Plant
Nine Mile Substation
Indian Trail Substation
Central Operations Facility

May 24, 2005

Rathdrum CT Facility
Rathdrum Substation
Boekel Road City Gate Station #600
Boekel Road City Gate Station #210
Post Falls Hydro Plant

April 4-6, 2005

Decatur and Crestline Regulating Station #12
Crestline and Lincoln Road Regulating Station #718
Mead City Gate Station
Freya Station #17
Freya and Lincoln Regulating Station #76
Dollar Road Operations Center
Noxon Rapids Hydro Plant
Noxon Rapids Substation
Cabinet Gorge Hydro Plant
Cabinet Gorge Substation
Coyote Springs CT Plant
Boulder Park Generating Station
Boulder Park Substation
Ross Park Substation

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management;

and the survivor curve estimates from previous studies of this company and other electric and gas companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in reasonable indications of the survivor patterns experienced. These accounts represent 79 percent of depreciable plant. Generally, the information external to the statistics led to little or no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

<u>Account No.</u>	<u>Account Description</u>
<u>ELECTRIC PLANT</u>	
Steam Production Plant	
311.00	Structures and Improvements
312.00	Boiler Plant Equipment
314.00	Turbogenerators
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment
Hydro Production Plant	
331.00	Structures and Improvements
332.00	Reservoirs, Dams and Waterways
333.00	Turbines and Generators
334.00	Accessory Electric Equipment
335.00	Miscellaneous Power Plant Equipment
Other Production Plant	
345.00	Accessory Electric Equipment
Transmission Plant	
352.00	Structures and Improvements
353.00	Station Equipment
355.00	Poles and Fixtures
Distribution Plant	
361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.10	Services - Overhead
369.20	Services - Underground - Spokane Network

369.30	Services - Underground Other
370.10	Meters - Idaho Standard
370.30	Meters - Washington Standard
373.10	Street Lighting & Signal Systems - Mercury Vapor
373.20	Street Lighting & Signal Systems - Underground Conductor
373.30	Street Lighting & Signal Systems - Decorative and Metal Standards
373.40	Street Lighting & Signal Systems - High Pressure Sodium Vapor
373.50	Street Lighting & Signal Systems – LED

General Plant

390.10	Structures and Improvements – Company
392.20	Transportation Equipment – Light Trucks
392.30	Transportation Equipment – Medium Trucks
392.40	Transportation Equipment – Heavy Trucks
392.50	Transportation Equipment – Other
396.30	Power Operated Equipment – Medium Trucks
396.40	Power Operated Equipment – Heavy Trucks
396.50	Power Operated Equipment – Other

GAS PLANT

Natural Gas Storage and Processing Plant

354.00	Compressor Station Equipment
355.00	Measuring and Regulating Equipment
357.00	Other Equipment

Distribution Plant

375.00	Structures and Improvements
376.00	Mains
378.00	Measuring and Regulating Equipment - General
379.00	Measuring and Regulating Equipment - City Gate
380.00	Services
381.00	Meters

General Plant

390.10	Structures and Improvements – Company
392.20	Transportation Equipment – Light Trucks
392.30	Transportation Equipment – Medium Trucks
392.40	Transportation Equipment – Heavy Trucks
392.50	Transportation Equipment – Other
396.40	Power Operated Equipment – Heavy Trucks
396.50	Power Operated Equipment – Other

COMMON PLANT

390.10	Structures and Improvements – Company
392.20	Transportation Equipment – Light Trucks
392.30	Transportation Equipment – Medium Trucks
392.40	Transportation Equipment – Heavy Trucks
392.50	Transportation Equipment – Other
396.30	Power Operated Equipment – Medium Trucks
396.50	Power Operated Equipment – Other

Electric Plant Account 353.00 Station Equipment, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data for the transmission plant originally owned by Avista Corporation have been compiled for the years 1989 through 2016. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the period 1989 through 2016. The Iowa 44-R2 is a reasonable fit of the stub original survivor of station equipment. The 44-year service life is within the typical service life range of 40 to 55 years for station equipment. The 44-year life reflects the Company's plans to continue to upgrade equipment when necessary with expectations that some assets will be in service for a long time.

The determination of life characteristics for electric meters required additional data analysis due to the change in type of meters between Idaho and Washington. In 2008, Idaho completed the conversion of all standard meters to remote read meters. These meters have a considerably shorter life characteristic than the standard meters. Therefore, all electric meters were classified into three categories. The classifications were based on the Company inventory listing, by vintage. The assets in Account 370.1, Meters - Idaho Standard, is best represented by the 18-L0.5 survivor curve. The relatively new meters in Account 370.2, Meters - AMR Idaho, have life characteristics best estimated by the 15-S2.5 Iowa curve. In Washington, remote read meters are not planned

at this time, so all meters are placed in Account 370.3, Meters - Washington Standard and are best represented by the 35-S0 survivor curve. These reclassifications properly segregate meters into categories in order to reasonably match historical indications with future expectations.

The life characteristics for gas meters did not require the same reclassification, as the replacement practices between the two jurisdictions and the types of meters will be comparable. However, the gas meters were segregated by state in this study. The 35-R1 survivor curve is a good fit of the historical indications and future expectations.

The survivor curve estimate for Electric Account 364, Poles, Towers and Fixtures, is based on the statistical indications for the period 1989-2016. The Iowa 65-R2.5 is a reasonable fit of the original survivor curve. The 65-year service life is beyond the upper end of the typical service life range of 40 to 55 years for distribution poles. The 65-year life reflects the Company's plans to replace poles consistently in the future as has been retired over the last twenty-eight years.

The survivor curve estimate for Electric Account 368, Line Transformers is the 47-R2 and is based on the statistical indication for the period 1989-2016. The previous estimate for this account is the 44-R2. Assets in this account primarily include transformers, both pole mounted and pad mounted. Retirements are often due to failure, but also occur due to upgrades required to meet the load. The 47-R2 represents a reasonable fit of the historical data through age 64, as shown on page VII-143 is consistent with management outlook for a continuation of the historical experience; and at the upper end of the typical range of service lives experienced for line transformers.

Analysis for Account 380, Services, is used to provide an example for gas assets. The survivor curve estimate is the 50-R3 and is based on the statistical indications for the periods 1964-2016 and 1997-2016. The existing estimate for this account is the 45-R2.5. Assets in this account represents plastic, wrapped steel and bare steel services. Most retirements are due to changes in the associated mains, or leaks. The 50-R3 survivor curve sets forth a good fit of the historical data through age 62, as shown on page VII-219, is consistent with management plans and within the typical 40-55 year range experienced for gas services.

The statistical analyses for the foregoing plant accounts are presented in Part VII of the report. In addition, analyses are included for several accounts for which historical survivor curves are not yet definitive of the probable service life characteristics. These charts illustrate the historical experience to date against the anticipated life curve.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric and gas companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

Life Span Estimates

The life span method is appropriate for electric production facilities and some gas plant facilities in which all assets at the facility are expected to be retired concurrently upon the final retirement of the facility. The life span estimates for these facilities were based on current Company policies and outlook as determined during field review,

discussions with management and the range of estimates from other electric and gas utility companies.

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differs from account to account. The interim survivor curves estimated were based on the retirement rate method of life analysis which incorporated experienced retirements for the period 1977 through 2016 for steam production plant, 1989 through 2016 for hydro production plant, and 1990 through 2016 for other production plant.

The life span estimates for power generating stations were the result of considering experienced life spans of similar units, the age of survivor units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units, and the estimate of the operating partner, if applicable.

The life span estimate for the steam plant, base-load units are 45 to 50 years, which is on the lower end of the typical 50- to 60-year range of life spans for such units. These life spans represent the expected depreciable life of each facility under their current configuration. Future capital expenditures can extend a facility's depreciable life, however, such changes to the depreciable life may not be prudent until the capital expenditures are actually put into plant in service. The life span for hydro facilities is based on the license or relicense date. A life span of 26-40 years was estimated for the majority of combustion turbines and combined cycle units. These life span estimates are typical

for units which are used primarily as peaking units or load driven facilities. The life span for solar assets is 20 years which is within the industry range.

A summary of the major year in service, probable retirement date and life span for each unit follows:

<u>Depreciable Group</u>	<u>Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Steam Production Plant			
Kettle Falls	1983	2028	45
Colstrip 3	1984	2034	50
Colstrip 4	1986	2036	50
Hydro Production Plant			
Monroe Street	1992	2072	80
Little Falls	1910	2059	149
Long Lake	1915	2055	140
Spokane Upper Falls	1922	2060	138
Nine Mile	1908	2060	152
Post Falls	1906	2060	154
Cabinet Gorge	1952	2072	120
Noxon Rapids	1959	2079	120
Other Production Plant			
Kettle Falls	2002	2028	26
Northeast Turbine	1978	2018	40
Boulder Park	2002	2042	40
Coyote Springs 2	2003	2043	40
Rathdrum Turbine	1999	2034	35
Lancaster	2010	2040	30
Central Operations	2009	2029	20

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric and gas utilities.

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled through 2016. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1983 through 2016 contributed significantly toward the net salvage estimates for many plant accounts or subaccounts, representing 88 percent of the depreciable plant, listed below.

<u>Account No.</u>	<u>Account Description</u>
--------------------	----------------------------

ELECTRIC PLANT

Steam Production Plant	
311.00	Structures and Improvements
312.00	Boiler Plant Equipment
314.00	Turbogenerators

315.00 Accessory Electric Equipment

Hydro Production Plant

331.00 Structures and Improvements
332.00 Reservoirs, Dams and Waterways
333.00 Water Wheels, Turbines and Generators
334.00 Accessory Electric Equipment
335.00 Miscellaneous Power Plant Equipment

Other Production Plant

344.00 Generators
345.00 Accessory Electric Equipment
346.00 Miscellaneous Power Plant Equipment

Transmission Plant

352.00 Structures and Improvements
353.00 Station Equipment
354.00 Towers and Fixtures
355.00 Poles and Fixtures
356.00 Overhead Conductors and Devices

Distribution Plant

361.00 Structures and Improvements
362.00 Station Equipment
364.00 Poles, Towers and Fixtures
365.00 Overhead Conductors and Devices
366.00 Underground Conduit
367.00 Underground Conductors and Devices
368.00 Line Transformers
369.10 Services - Overhead
369.20 Services - Underground Spokane Network
369.30 Services - Underground Other
370.10 Meters - Idaho Standard
370.20 Meters - Idaho AMR
370.30 Meters - Washington Standard
373.10 Street Lighting & Signal Systems - Mercury Vapor
373.20 Street Lighting & Signal Systems - Underground Conductor
373.30 Street Lighting & Signal Systems - Decorative and Metal Standards
373.40 Street Lighting & Signal Systems - High Pressure Sodium Vapor
373.50 Street Lighting & Signal Systems - LED

General Plant

390.10 Structures and Improvements - Company

GAS PLANT

Distribution Plant

375.00	Structures and Improvements
376.00	Mains
378.00	Measuring and Regulating Equipment - General
379.00	Measuring and Regulating Equipment - City Gate
380.00	Services
381.00	Meters
385.00	Industrial Measuring and Regulating Station Equipment

Common Plant

390.1	Structures and Improvements - Company
-------	---------------------------------------

Electric Plant Account 368.00, Line Transformers, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1983 through 2016 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1983-1985 through 2014-2016 periods were computed to smooth the annual amounts.

Cost of removal fluctuated during the 34-year period. The primary cause of cost of removal was the effort needed to take out the transformers. Cost of removal for the most recent five years averaged 9 percent, however, the past two years has been considerably over 10 percent.

Gross salvage has varied throughout the period, however it has been low in recent years. The most recent five-year average of 1 percent gross salvage reflects the overall value for line transformers. The net salvage percent based on the overall period 1983 through 2016 is 5 percent negative net salvage and based on the most recent five-year period is negative 8 percent. The range of estimates made by other electric companies

for line transformers is positive 5 to negative 15 percent. The net salvage estimate for line transformers is negative 10 percent, is within the range of other estimates and reflects expectations of the future for negative net salvage.

For Electric Account 364.00, Poles, Towers and Fixtures, cost of removal fluctuated throughout the period but has trended to a high level since 2002. The primary cause of the high level of cost of removal was the required effort needed to take out the poles and towers. Cost of removal for the most recent five years averaged 122 percent.

Gross salvage was generally high until 2011, then has been minimal for the last few years. The most recent five-year average of 2 percent gross salvage reflects recent trends and the reduced market for poles.

The net salvage percent based on the overall period 1983 through 2016 is 60 percent negative net salvage and based on the most recent five-year period is 119 percent. The range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 20 to negative 75 percent. The net salvage estimate for poles is negative 60 percent, is within the range of other estimates but does not reflect the trend toward higher negative net salvage.

The overall net salvage percent for steam and hydro production facilities include costs for final retirement. The calculation of the weighted net salvage percent includes costs by unit for final retirement as well as interim retirements prior to final retirement. The overall net salvage for each production facility combines the interim net salvage amount with the final dismantlement amount factored to the total plant cost. The calculation for each facility is set forth on pages VIII-2 through VIII-5 of this study.

The net salvage estimates for the remaining plant accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other electric and gas companies. The results of the net salvage for each plant account are presented in account sequence in the section titled "Net Salvage Statistics", beginning on page VIII-6.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, which was used in this study, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2016, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2016, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable utility plant in service. The accounts and their amortization periods are as follows:

<u>ACCT</u>	<u>TITLE</u>	<u>AMORTIZATION PERIOD, YEARS</u>
<u>Electric Plant</u>		
391.10,	Computer Hardware	5
393.00,	Stores Equipment	25
394.00,	Tools, Shop and Garage Equipment	20
395.00,	Laboratory Equipment	15
397.00,	Communication Equipment	15
398.00,	Miscellaneous Equipment	10
<u>Gas Plant</u>		
391.00,	Office Furniture and Equipment	15
391.10,	Computer Hardware	5
393.00,	Stores Equipment	25
394.00,	Tools, Shop and Garage Equipment	20
395.00,	Laboratory Equipment	15
397.00,	Communication Equipment	15
398.00,	Miscellaneous Equipment	10

<u>ACCT</u>	<u>TITLE</u>	<u>AMORTIZATION PERIOD, YEARS</u>
<u>Common Plant</u>		
391.00,	Office Furniture and Equipment	15
391.10,	Computer Hardware	5
391.11,	Computer Hardware	5
393.00,	Stores Equipment	25
394.00,	Tools, Shop and Garage Equipment	20
395.00,	Laboratory Equipment	15
397.00,	Communication Equipment	15
397.20,	Communication Equipment – Portable	10
398.00,	Miscellaneous Equipment	10

For the purpose of calculating annual amortization amounts as of December 31, 2016, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric, gas and common plant in service as of December 31, 2016. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2016, is reasonable for a period of up to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 is a summary of the results of the study as applied to the original cost of electric, gas and common plant respectively, as of December 31, 2016. The summary schedules are presented on pages VI-4 through VI-17 of this report.

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric and gas utilities. The results of the statistical analysis of service

life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves is followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2016 are presented in account sequence starting on page IX-3 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)-(8)/(7)
						AMOUNT (7)	RATE (8)-(7)/(4)	
ELECTRIC PLANT								
STEAM PRODUCTION PLANT								
310.3	REMOVING OTHER PROPERTY KETTLE FALLS	0	136,174.50	116,227	21,948	1,829	1.32	12.0
310.4	EASEMENTS, PERMITS KETTLE FALLS	0	10,000.00	8,411	1,589	132	1.32	12.0
311	STRUCTURES AND IMPROVEMENTS KETTLE FALLS COLSTRIP 3 AND COMMON COLSTRIP 4	(4) (6) (7)	24,784,379.25 51,804,125.96 52,928,786.77	18,547,417 44,316,264 41,249,977	7,228,338 10,586,110 15,363,624	618,338 630,553 820,837	2.49 1.22 1.55	11.7 16.8 16.7
	TOTAL ACCOUNT 311		128,517,291.99	104,113,658	33,208,272	2,865,728	1.60	16.0
311.1	STRUCTURES AND IMPROVEMENTS - LANDFILL KETTLE FALLS	0	3,761,712.32	2,549,126	1,212,566	104,570	2.78	11.6
312	BOILER PLANT EQUIPMENT KETTLE FALLS COLSTRIP 3 AND COMMON COLSTRIP 4	(4) (6) (7)	44,487,738.03 77,199,082.85 56,047,116.45	30,244,154 62,153,091 35,706,912	16,023,094 19,677,937 24,269,503	1,416,100 1,210,241 1,334,454	3.18 1.57 2.36	11.3 16.3 16.2
	TOTAL ACCOUNT 312		177,733,937.39	128,098,156	59,970,554	3,965,795	2.23	15.1
313	ENGINES AND ENGINE-DRIVEN GENERATORS COLSTRIP 3 AND COMMON COLSTRIP 4	(6) (7)	3,365.00 3,365.00	583 581	3,005 3,041	171 157	5.05 4.64	17.6 19.4
	TOTAL ACCOUNT 313		6,770.00	1,164	6,046	328	4.84	18.4
314	TURBOGENERATORS KETTLE FALLS COLSTRIP 3 AND COMMON COLSTRIP 4	(4) (6) (7)	14,067,514.30 27,848,362.86 13,749,303.88	11,411,321 11,904,482 6,453,916	3,218,894 17,614,783 8,257,840	316,213 1,181,280 529,917	2.25 4.24 3.85	10.2 14.9 15.6
	TOTAL ACCOUNT 314		55,665,181.14	29,769,719	29,091,517	2,027,410	3.64	14.3
315	ACCESSORY ELECTRIC EQUIPMENT KETTLE FALLS COLSTRIP 3 AND COMMON COLSTRIP 4	(4) (6) (7)	11,255,596.30 9,540,813.90 6,672,776.53	6,505,048 7,416,123 4,797,223	5,200,772 2,697,140 2,342,648	456,595 170,619 133,697	4.06 1.79 2.00	11.4 15.8 17.5
	TOTAL ACCOUNT 315		27,469,186.73	18,718,394	10,240,560	760,911	2.77	13.5
316	MISCELLANEOUS POWER PLANT EQUIPMENT KETTLE FALLS COLSTRIP 3 AND COMMON COLSTRIP 4	(4) (6) (7)	2,601,470.22 10,129,067.73 4,929,557.10	1,833,319 3,412,848 3,213,386	872,210 3,412,948 2,061,240	77,177 206,142 112,654	2.87 2.04 2.29	11.3 16.6 16.3
	TOTAL ACCOUNT 316		17,660,095.05	12,370,569	6,346,398	395,973	2.24	16.0
	TOTAL STEAM PRODUCTION PLANT		411,962,349.12	295,745,425	140,099,450	9,321,676	2.26	

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2016

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)-(6)/(7)
							AMOUNT (7)	RATE (8)/(7)/(4)	
HYDRO PRODUCTION PLANT									
330.1	ASSET AGREEMENT - SETTLEMENT LITTLE FALLS	50-SQ	0	4,200,000.00	1,690,145	2,509,855	83,393	1.99	30.1
330.3	REMOVING PROPERTY OF OTHERS LITTLE FALLS LONG LAKE SPOKANE UPPER FALLS NINE MILE POST FALLS CABINET GORGE NOXON RAPIDS	100-R4 100-R4 100-R4 100-R4 100-R4 100-R4 100-R4	0 0 0 0 0 0 0	13,633.60 171,079.55 63,563.76 9,936.75 23,166.89 6,763,236.89 29,413,621.64	9,026 83,434 47,273 7,006 13,435 1,864,480 6,781,399	4,608 77,646 16,291 2,931 8,742 4,916,747 22,712,024	276 2,510 876 68 482 128,124 523,631	1.66 1.47 1.38 0.68 2.08 1.90 1.78	20.4 30.9 18.6 43.1 20.2 38.1 43.5
	TOTAL ACCOUNT 330.3			36,478,239.08	8,736,252	27,741,989	655,917	1.80	42.3
330.31	TWIN CREEK CHANNEL RESTORATION CABINET GORGE	100-R4	0	242,033.02	42,293	199,740	3,627	1.50	55.1
330.4	LAND EASEMENTS LITTLE FALLS LONG LAKE NINE MILE POST FALLS CABINET GORGE NOXON RAPIDS	80-R4 80-R4 80-R4 80-R4 80-R4 80-R4	0 0 0 0 0 0	3,626.67 246,562.25 979.50 2,708,437.11 365,924.35 80,869.91	3,554 189,849 905 1,384,552 114,193 5,584	72 46,714 74 1,323,885 251,731 75,286	10 5,646 10 46,779 11,531 1,361	0.28 2.29 1.02 1.73 3.15 1.68	7.2 8.3 7.4 28.3 21.8 55.3
	TOTAL ACCOUNT 330.4			3,406,399.79	1,708,637	1,697,762	65,337	1.92	26.0
330.41	LAND EASEMENTS - CONSERVATION - HABITAT CABINET GORGE NOXON RAPIDS	80-R4 80-R4	0 0	841,373.44 982,234.97	82,248 140,005	759,125 842,230	14,004 14,345	1.68 1.46	54.2 58.7
	TOTAL ACCOUNT 330.41			1,823,608.41	222,253	1,601,355	28,349	1.55	56.5
331	STRUCTURES AND IMPROVEMENTS MONROE STREET LITTLE FALLS LONG LAKE SPOKANE UPPER FALLS NINE MILE POST FALLS CABINET GORGE NOXON RAPIDS	110-R2 110-R2 110-R2 110-R2 110-R2 110-R2 110-R2 110-R2	(7) (7) (7) (7) (4) (4) (4) (16) (24)	7,950,531.23 2,956,815.96 4,621,930.07 975,791.20 16,104,688.33 2,523,930.74 12,378,553.77 17,389,831.25	1,180,335 859,238 1,536,872 498,787 1,110,169 683,779 5,496,251 4,678,301	7,326,734 2,306,995 3,408,993 545,310 17,719,687 1,941,109 8,662,871 16,883,650	142,358 55,418 90,019 12,849 417,970 45,673 181,433 306,038	1.79 1.87 1.95 1.32 2.31 1.81 1.47 1.76	51.5 41.6 37.9 42.4 42.4 42.5 48.8 55.2
	TOTAL ACCOUNT 331			66,903,072.55	16,044,352	58,993,249	1,251,758	1.87	47.1

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(8)/(7)
						AMOUNT (7)	RATE (8)=(7)/(4)	
331.1	STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION							
	MONROE STREET	(7)	205.59	31	109	6	2.92	31.5
	LONG LAKE	(7)	64,872.23	64,872	4,541	157	0.24	28.9
	POST FALLS	(4)	2,664.78	2,665	106	3	0.11	35.3
	CABINET GORGE	(16)	31,650.07	6,603	28,111	636	2.01	44.2
	NOXON RAPIDS	(24)	97,471.49	17,858	103,006	2,383	2.44	43.2
	TOTAL ACCOUNT 331.1		196,864.16	94,030	135,953	3,165	1.62	42.7
331.2	STRUCTURES AND IMPROVEMENTS - RECREATION							
	MONROE STREET	(7)	4,037,074.94	233,581	4,096,036	99,631	2.47	41.0
	LONG LAKE	(7)	1,432,202.23	197,536	1,334,920	39,098	2.72	34.2
	SPOKANE UPPER FALLS	(7)	5,879.70	4,053	2,345	122	2.04	19.2
	NINE MILE	(4)	305,601.76	28,450	289,376	7,661	2.51	37.8
	POST FALLS	(4)	642,358.59	40,160	627,893	17,152	2.67	36.6
	CABINET GORGE	(16)	1,182,513.85	391,087	980,629	25,065	2.12	39.1
	NOXON RAPIDS	(24)	1,406,658.17	296,384	1,447,862	35,995	2.56	40.2
	TOTAL ACCOUNT 331.2		9,012,339.24	1,191,260	8,769,061	224,634	2.49	39.0
331.26	STRUCTURES AND IMPROVEMENTS - RECREATION INFORMATION AND EDUCATION							
	CABINET GORGE	(16)	24,242.30	16,146	11,975	318	1.31	37.7
	NOXON RAPIDS	(24)	11,358.62	4,747	9,338	246	2.17	36.0
	TOTAL ACCOUNT 331.26		35,600.92	20,893	21,313	564	1.58	37.8
332	RESERVOIRS, DAMS AND WATERWAYS							
	MONROE STREET	(7)	10,095,955.19	1,193,169	9,609,503	193,141	1.91	49.8
	LITTLE FALLS	(7)	5,051,126.22	3,052,548	2,352,157	59,037	1.17	39.8
	LONG LAKE	(7)	33,691,480.20	10,738,311	25,311,573	669,124	2.05	36.7
	SPOKANE UPPER FALLS	(7)	7,607,240.70	2,500,247	5,639,500	136,451	1.82	40.7
	NINE MILE	(4)	19,191,491.61	1,616,100	18,341,051	451,712	2.35	40.6
	POST FALLS	(4)	25,779,752.80	1,618,150	24,992,793	608,817	2.36	41.1
	CABINET GORGE	(16)	24,338,639.65	8,122,865	20,109,957	421,239	1.73	47.7
	NOXON RAPIDS	(24)	39,920,073.67	10,992,378	27,348,513	537,264	1.74	50.9
	TOTAL ACCOUNT 332		156,675,760.04	40,035,768	133,705,047	3,098,765	1.98	43.1
332.1	RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION							
	LONG LAKE	(7)	55,849.27	1,189	58,570	1,592	2.85	36.8
	NINE MILE	(4)	3,534.58	1,579	2,097	59	1.67	35.5
	POST FALLS	(4)	805,404.99	45,040	875,781	21,647	2.44	40.5
	CABINET GORGE	(16)	16,222,465.44	2,761,963	16,056,077	361,831	2.23	44.4
	NOXON RAPIDS	(24)	2,267,111.48	535,497	2,275,721	49,536	2.18	45.9
	TOTAL ACCOUNT 332.1		19,434,365.76	3,345,289	19,268,246	434,665	2.24	44.3
332.15	RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION							
	NINE MILE	(4)	11,034.00	102	11,373	278	2.52	40.9
	CABINET GORGE	(16)	1,103,752.86	204,463	1,075,847	24,840	2.25	43.3
	NOXON RAPIDS	(24)	1,624,069.39	234,178	1,779,066	36,123	2.22	49.3
	TOTAL ACCOUNT 332.15		2,738,855.25	438,763	2,866,886	61,241	2.24	46.8

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						AMOUNT (7)	RATE (8)=(7)/(4)		
332 RESERVOIRS, DAMS AND WATERWAYS - RECREATION	LITTLE FALLS	(7)	14,365.60	9,047	6,325	201	1.40	31.5	
	LONG LAKE	(7)	105,639.43	93,371	19,663	689	0.65	28.5	
	NINE MILE	(4)	47,371.90	21,169	28,098	870	1.84	32.3	
	POST FALLS	(4)	266,669.62	73,195	206,221	7,102	2.64	29.0	
	CABINET GORGE	(16)	102,570.35	51,409	67,573	1,950	34.7	1.90	
	NOXON RAPIDS	(24)	132,046.47	8,462	155,276	3,027	2.75	42.8	
	TOTAL ACCOUNT 332.2		670,663.37	256,663	483,156	14,439	2.15	33.5	
	333 TURBINES AND GENERATORS	MONROE STREET	(7)	11,020,856.12	1,824,479	9,978,514	244,406	2.22	40.8
		LITTLE FALLS	(7)	18,605,195.95	3,651,245	16,270,314	416,341	2.21	39.1
		LONG LAKE	(7)	8,738,011.11	8,015,287	1,334,385	39,624	0.45	33.7
SPOKANE UPPER FALLS		(7)	1,166,450.56	1,152,123	85,979	2,526	0.22	38.0	
NINE MILE		(4)	40,283,851.51	993,665	40,901,541	1,039,002	2.58	39.4	
POST FALLS		(4)	2,233,650.87	1,728,946	594,051	17,704	0.79	33.6	
CABINET GORGE		(16)	45,860,097.61	4,679,066	48,518,647	1,189,371	2.59	40.8	
NOXON RAPIDS		(24)	88,980,261.83	14,203,519	96,130,006	2,140,326	2.41	44.9	
TOTAL ACCOUNT 333			217,098,354.56	36,450,330	213,823,437	5,089,300	2.34	42.0	
334 ACCESSORY ELECTRIC EQUIPMENT		MONROE STREET	(7)	2,409,684.35	320,331	2,268,032	68,216	3.66	25.6
	LITTLE FALLS	(7)	6,626,978.79	1,653,015	7,577,862	234,519	2.72	32.3	
	LONG LAKE	(7)	3,261,743.14	2,676,123	813,942	27,875	0.85	29.2	
	SPOKANE UPPER FALLS	(7)	4,266,621.54	596,075	3,971,350	132,812	3.11	29.9	
	NINE MILE	(4)	18,891,948.56	1,182,954	18,464,673	552,168	2.92	33.4	
	POST FALLS	(4)	729,509.14	555,653	203,037	8,734	1.20	23.2	
	CABINET GORGE	(16)	6,975,749.16	3,788,950	4,307,559	146,710	2.10	29.4	
	NOXON RAPIDS	(24)	12,755,148.04	1,546,152	14,319,831	523,285	4.09	27.4	
	TOTAL ACCOUNT 334		57,963,382.72	12,319,253	51,916,276	1,714,319	2.96	30.3	
	335 MISCELLANEOUS POWER PLANT EQUIPMENT	MONROE STREET	(7)	33,563.70	4,664	31,249	771	2.30	40.5
LITTLE FALLS		(7)	240,481.59	99,998	157,318	4,330	1.80	36.3	
LONG LAKE		(7)	515,599.39	267,505	284,167	8,766	3.25	32.5	
SPOKANE UPPER FALLS		(7)	104,449.82	34,166	77,595	2,237	2.14	34.7	
NINE MILE		(4)	3,105,234.30	70,770	3,156,673	83,211	2.68	38.0	
POST FALLS		(4)	463,679.02	73,478	408,748	11,095	2.39	36.9	
CABINET GORGE		(16)	2,250,612	2,250,612	2,668,315	60,200	1.42	44.3	
NOXON RAPIDS		(24)	2,804,383.64	1,513,346	1,964,089	46,487	1.66	42.3	
TOTAL ACCOUNT 335			11,507,845.44	4,314,539	8,750,174	217,027	1.89	40.3	

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
335.1	MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE CONSERVATION CABINET GORGE NOXON RAPIDS TOTAL ACCOUNT 335.1	(16) (24)	110,520.50 355,980.02	71,499 296,168	56,704 145,247	1,496 4,187	1.35 1.18	37.9 34.7
335.15	MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE CONSERVATION CABINET GORGE NOXON RAPIDS TOTAL ACCOUNT 335.15	(16) (24)	466,500.52 48,758.79 56,402.02	367,667 343 35	201,951 56,217 82,303	5,683 1,215 1,748	1.22 2.49 2.63	35.5 46.3 47.1
335.2	MISCELLANEOUS POWER PLANT EQUIPMENT - RECREATION CABINET GORGE NOXON RAPIDS TOTAL ACCOUNT 335.2	(16) (24)	115,160.81 21,108.60 27,991.50	378 6,461 2,725	138,520 18,025 31,985	2,963 487 750	2.57 2.31 2.68	46.7 37.0 42.6
336	ROADS, RAILROADS AND BRIDGES MONROE STREET SPOKANE UPPER FALLS NINE MILE CABINET GORGE NOXON RAPIDS TOTAL ACCOUNT 336	(7) (7) (4) (16) (24)	50,448.44 508,242.14 594,870.06 1,670,911.39 2,465,661.49 3,071,033.72	6,624 16,120 120,456 962,437 1,147,371 1,224,374	45,356 525,700 498,209 975,820 190,959 2,236,084	1,458 12,869 16,049 33,365 7,297 71,028	2.89 2.53 2.70 2.00 2.96 2.31	31.1 40.9 31.0 29.3 26.2 31.5
	TOTAL HYDRO PRODUCTION PLANT		592,089,159.46	120,512,316	535,110,064	13,027,451	2.20	
341	OTHER PRODUCTION PLANT STRUCTURES AND IMPROVEMENTS NORTHEAST TURBINE BOULDER PARK RATHDRUM TURBINE COYOTE SPRINGS 2 TOTAL ACCOUNT 341	(5) (2) (4) (3)	751,025.35 1,266,745.71 3,531,837.63 11,402,122.40 16,951,731.39	327,579 451,626 1,323,544 4,509,603 6,612,352	460,998 840,455 2,349,568 7,234,563 10,895,694	231,166 32,488 136,593 270,049 664,296	30.78 2.56 3.70 2.37 3.92	2.0 25.9 18.0 26.8 16.4
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES KETTLE FALLS NORTHEAST TURBINE BOULDER PARK RATHDRUM TURBINE LANCASTER COYOTE SPRINGS 2 TOTAL ACCOUNT 342	(1) (5) (2) (4) (5) (3)	89,232.19 31,460.00 166,324.21 1,695,808.40 91,977.92 19,304,933.31 21,379,736.03	54,988 34,606 60,780 701,384 30,282 7,749,565 8,631,604	35,137 (1,573) 108,871 1,062,256 66,295 12,134,517 13,405,503	2,975 0 4,350 60,351 2,828 473,560 544,064	3.33 - 2.62 3.56 3.07 2.45 2.54	11.8 - 25.0 17.6 23.4 25.6 24.6
343	PRIME MOVERS KETTLE FALLS NORTHEAST TURBINE BOULDER PARK RATHDRUM TURBINE TOTAL ACCOUNT 343	(1) (5) (2) (4)	9,071,493.38 9,058,274.22 57,216.28 5,722,486.05 23,909,469.93	5,429,137 9,058,274 23,862 2,104,400 16,615,673	3,733,071 452,914 34,499 3,846,986 8,067,470	313,177 227,689 1,364 215,819 759,049	3.45 2.51 2.38 3.77 3.17	11.9 2.0 25.3 17.8 10.6

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						AMOUNT (7)	RATE (8)=(7)/(4)	
344	GENERATORS							
	KETTLE FALLS		3,718.22	2,029	1,728	153	4.11	11.3
	NORTHEAST TURBINE	(1)	2,603,841.30	2,603,841	130,182	66,734	2.56	2.0
	BOULDER PARK	(2)	30,877,177.13	14,848,050	16,646,671	749,464	2.43	22.2
	RATHDRUM TURBINE	(4)	49,817,979.31	19,455,970	32,146,729	1,954,459	3.94	16.4
	LANCASTER	(5)	208,505.82	61,361	157,571	7,329	3.52	21.5
	COYOTE SPRINGS 2	(3)	135,049,780.94	33,016,409	106,084,865	4,540,911	3.36	23.4
	TOTAL ACCOUNT 344		219,361,002.72	69,987,659	155,167,754	7,319,050	3.35	21.2
344.01	GENERATORS - SOLAR							
	CENTRAL OPERATIONS FACILITY	(3)	449,025.54	82,057	380,439	30,047	6.69	12.7
345	ACCESSORY ELECTRIC EQUIPMENT							
	KETTLE FALLS	(1)	13,382.11	1,784	11,722	1,070	8.00	11.0
	NORTHEAST TURBINE	(5)	1,242,722.45	892,168	412,691	210,524	16.94	2.0
	BOULDER PARK	(2)	646,152.56	31,130	627,946	41,503	6.42	15.1
	RATHDRUM TURBINE	(4)	2,170,049.43	166,547	2,714,304	227,709	8.22	11.9
	LANCASTER	(5)	49,439.02	927	50,964	3,060	6.19	16.7
	COYOTE SPRINGS 2	(3)	15,855,169.94	6,603,528	9,727,297	832,490	5.25	11.7
	TOTAL ACCOUNT 345		20,976,915.51	7,696,084	13,544,944	1,316,356	6.40	10.3
345.01	ACCESSORY ELECTRIC EQUIPMENT - SOLAR							
	CENTRAL OPERATIONS FACILITY	(3)	33,209.41	1,975	32,231	2,731	8.22	11.6
346	MISCELLANEOUS POWER PLANT EQUIPMENT							
	NORTHEAST TURBINE	(5)	308,997.44	239,149	179,798	92,699	23.28	1.9
	BOULDER PARK	(2)	40,763.59	3,067	38,511	1,625	3.99	23.7
	RATHDRUM TURBINE	(4)	294,929.68	15,337	291,389	16,784	5.69	17.4
	COYOTE SPRINGS 2	(3)	996,325.30	56,894	969,321	43,815	4.40	22.1
	TOTAL ACCOUNT 346		1,731,016.01	314,448	1,479,019	155,123	8.96	9.5
	TOTAL OTHER PRODUCTION PLANT		303,392,196.54	109,941,862	202,962,964	10,785,716	3.56	
350.3	TRANSMISSION PLANT							
	REMOVING PROPERTY OF OTHERS	0	1,487,565.91	723,252	764,314	15,881	1.07	48.1
	LAND RIGHTS	0	19,802,757.38	4,514,469	14,988,289	235,602	1.19	63.6
	STRUCTURES AND IMPROVEMENTS	(10)	24,160,649.32	5,784,463	20,792,251	392,768	1.63	52.9
	STATION EQUIPMENT	(10)	253,210,885.71	79,534,847	196,997,127	6,099,865	2.41	32.6
	TOWERS AND FIXTURES	(15)	17,173,620.23	8,892,086	10,657,578	259,118	1.51	41.9
	POLES AND FIXTURES	(30)	211,925,651.87	64,393,518	211,109,830	4,085,463	1.93	51.7
	OVERHEAD CONDUCTORS AND DEVICES	(30)	137,306,837.67	43,500,123	134,998,766	2,941,971	4.59	47.4
	UNDERGROUND CONDUIT	0	2,987,089.78	666,141	2,320,949	48,946	1.64	47.4
	UNDERGROUND CONDUCTORS AND DEVICES	0	2,342,956.47	931,693	1,411,264	48,149	2.06	29.3
	ROADS AND TRAILS	0	2,088,308.19	828,419	1,269,889	29,648	1.41	42.8
	TOTAL TRANSMISSION PLANT		672,496,322.53	210,068,009	597,510,257	14,157,631	2.11	
360.4	DISTRIBUTION PLANT							
	LAND - EASEMENTS	0	2,496,627.86	179,050	2,317,578	33,375	1.34	69.4
	STRUCTURES AND IMPROVEMENTS	(10)	21,067,973.11	6,203,573	16,971,197	363,078	1.72	46.7
	STATION EQUIPMENT	(10)	126,490,152.95	36,318,568	102,870,600	3,384,033	2.68	30.4
	STORAGE BATTERY EQUIPMENT	0	2,597,845.27	214,597	2,383,248	176,537	6.80	13.5

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2016

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE BOOK ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
364	POLES, TOWERS AND FIXTURES	65-R2.5	(60)	358,154,631.85	97,278,031	475,769,380	9,206,489	2.57	51.7
365	OVERHEAD CONDUCTORS AND DEVICES	60-R3	(30)	238,812,825.86	68,407,051	277,812,338	6,256,666	2.71	44.4
366	UNDERGROUND CONDUIT	60-S2.5	(50)	103,751,707.24	31,435,235	103,441,985	2,225,244	2.14	46.5
367	UNDERGROUND CONDUCTORS AND DEVICES	35-S1.5	(30)	164,274,276.17	82,714,070	156,841,869	6,346,643	3.44	24.7
368	LINE TRANSFORMERS	47-R2	(10)	242,123,812.09	81,016,700	185,319,493	5,220,166	2.16	35.5
	SERVICES								
369.1	OVERHEAD	65-R4	(40)	56,651,139.83	26,404,148	52,907,448	1,180,046	2.08	44.8
369.2	UNDERGROUND - SPOKANE NETWORK	65-R4	(40)	4,306,806.67	918,410	5,111,119	93,181	2.16	54.9
369.3	UNDERGROUND - OTHER	65-R4	(40)	96,115,530.56	34,936,746	99,564,937	1,976,548	2.06	50.4
	TOTAL ACCOUNT 369			157,072,477.06	62,319,304	157,583,504	3,249,775	2.07	
	METERS								
370.1	IDAHO STANDARD	18-L0.5	(2)	8,375,426.52	3,309,006	5,234,929	758,824	9.06	6.9
370.2	IDAHO AMR	15-S2.5	(2)	14,194,070.77	4,635,514	9,842,438	1,285,304	7.77	9.06
370.3	WASHINGTON STANDARD	35-S0	(2)	28,168,133.71	7,099,384	21,632,113	814,900	2.89	26.5
	TOTAL ACCOUNT 370			50,737,631.00	15,042,904	36,709,480	2,859,028	5.63	
	ELECTRIC VEHICLE CHARGING STATION								
371.01	RESIDENTIAL	10-S1	0	128,020.13	2,017	126,003	13,263	10.36	9.5
371.02	MULTI-UNIT DWELLINGS	10-S1	0	91,037.62	1,512	89,585	9,430	10.35	9.5
	TOTAL ACCOUNT 371			219,117.75	3,530	215,588	22,693	10.36	
	STREET LIGHTING AND SIGNAL SYSTEMS								
373.1	MERCURY VAPOR	37-R2.5	(20)	4,580,181.69	4,534,281	961,937	45,514	0.99	21.1
373.2	UNDERGROUND CONDUCTOR	37-R2.5	(20)	3,632,250.62	2,319,269	2,039,432	72,998	2.01	27.9
373.3	DECORATIVE AND METAL STANDARDS	37-R2.5	(20)	11,200,922.55	4,936,839	8,504,268	292,151	2.91	29.1
373.4	HIGH PRESSURE SODIUM VAPOR	37-R2.5	(20)	27,096,793.47	8,458,010	24,046,142	824,338	3.04	29.2
373.5	LED	37-R2.5	(20)	9,201,529.19	516,983	10,524,852	291,869	3.17	36.1
	TOTAL ACCOUNT 373			55,701,671.52	20,765,382	46,076,631	1,526,870	2.74	
	TOTAL DISTRIBUTION PLANT			1,535,501,855.73	501,898,595	1,564,262,971	40,870,599	2.66	
	GENERAL PLANT								
380.1	STRUCTURES AND IMPROVEMENTS - COMPANY	50-R2.5	(5)	7,791,548.84	1,936,062	6,245,064	148,156	1.90	42.2
391.1	OFFICE FURNITURE AND EQUIPMENT	5-SQ	0	8,382,465.11	5,555,385	2,827,070	1,676,473	20.00	1.7
	COMPUTER HARDWARE								
392.2	TRANSPORTATION EQUIPMENT	13-S1.5	0	7,075,598.97	2,051,160	5,024,439	559,037	7.77	8.1
392.3	LIGHT TRUCKS	16-L2.5	0	17,714,070.67	5,921,023	11,793,048	970,413	5.48	12.2
392.4	MEDIUM TRUCKS	18-R3	0	7,710,979.58	1,069,815	6,641,165	435,026	5.64	15.3
392.5	HEAVY TRUCKS	15-L2	0	6,143,691.95	1,917,229	4,226,463	364,392	6.26	11.0
	OTHER								
	TOTAL ACCOUNT 392			39,644,341.17	10,950,226	27,685,115	2,339,878	6.05	
393	STORES EQUIPMENT	25-SQ	0	400,506.45	167,195	233,311	16,033	4.00	14.6
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	3,671,450.44	1,644,250	2,027,200	183,471	5.00	11.0
394.1	ELECTRIC VEHICLE CHARGER	10-S2.5	0	51,258.01	5,318	45,940	5,405	10.54	8.5
	TOTAL ACCOUNT 394			3,722,708.45	1,649,568	2,073,140	188,876	5.07	
395	LABORATORY EQUIPMENT	15-SQ	0	620,868.28	315,190	305,698	41,416	6.67	7.4

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2016

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE BOOK ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
396.3	POWER OPERATED EQUIPMENT								
396.4	MEDIUM TRUCKS	15-L2	0	6,090,937.79	2,327,418	3,763,519	461,454	7.58	8.2
396.5	HEAVY TRUCKS	22-S1	0	23,137,770.10	10,317,220	12,820,550	667,329	3.75	14.8
	OTHER	15-S0	0	3,032,644.68	603,710	2,428,935	249,009	8.18	9.8
	TOTAL ACCOUNT 396			32,261,352.57	13,248,349	19,013,004	1,576,783	4.89	
397	COMMUNICATION EQUIPMENT								
	FULLY ACCRUED			14,938,230.50	14,938,230	0	0		
	AMORTIZED	15-SQ	0	48,801,606.76	21,150,500	27,651,107	3,254,663	6.67	6.5
	TOTAL ACCOUNT 397			63,739,837.26	36,088,730	27,651,107	3,254,663	5.11	
398	MISCELLANEOUS EQUIPMENT								
		10-SQ	0	141,144.81	49,435	92,710	14,115	10.00	6.6
	TOTAL GENERAL PLANT			155,704,792.94	69,868,150	86,126,219	9,256,393	5.94	
	TOTAL DEPRECIABLE ELECTRIC PLANT			3,671,146,586.32	1,316,135,357	3,126,071,925	97,423,466	2.65	
	GAS PLANT - WASHINGTON AND IDAHO								
	NATURAL GAS STORAGE AND PROCESSING PLANT								
350.2	RIGHTS OF WAY	60-R4	0	59,811.72	25,648	34,163	810	1.35	42.2
	STRUCTURES AND IMPROVEMENTS								
351.1	STRUCTURES AND IMPROVEMENTS	60-S2.5	(5)	1,507,987.32	481,937	1,101,450	22,933	1.52	48.0
351.2	COMPRESSOR STATION	60-S2.5	(5)	275,254.53	193,977	95,041	3,179	1.15	29.9
351.3	MEASURING AND REGULATING STATION	60-S2.5	(5)	52,850.07	38,183	17,310	578	1.09	29.9
351.4	OFFICE	60-S2.5	(5)	110,236.38	57,072	58,676	1,506	1.37	39.0
351.41	PUMP HOUSE	60-S2.5	(5)	61,655.89	44,545	20,194	675	1.09	29.9
	TOTAL ACCOUNT 351			2,007,983.99	615,714	1,292,671	28,871	1.44	
	WELLS								
352	STORAGE WELLS	55-R4	0	12,961,441.72	5,254,038	7,707,403	178,581	1.38	43.2
352.2	RESERVOIRS	50-R4	0	203,330.47	78,284	125,047	3,984	1.96	31.4
352.3	NON-RECOVERABLE GAS	50-R4	0	5,359,690.41	3,713,362	1,646,328	47,333	0.79	39.9
	TOTAL ACCOUNT 352			18,524,462.60	9,045,684	9,478,778	224,898	1.21	
353	LINES	60-R4	0	1,044,477.12	561,499	482,978	12,714	1.22	38.0
354	COMPRESSOR STATION EQUIPMENT	55-R4	0	12,131,497.83	2,999,235	9,222,263	205,021	1.69	45.0
355	MEASURING AND REGULATING EQUIPMENT	35-R3	0	802,252.83	42,587	759,866	30,564	3.81	24.9
356	PURIFICATION EQUIPMENT	35-S2.5	0	403,712.62	386,376	17,337	1,449	0.36	12.0
357	OTHER EQUIPMENT	45-R1.5	0	2,097,315.24	820,662	1,276,653	37,468	1.79	34.1
	TOTAL NATURAL GAS STORAGE AND PROCESSING PLANT			37,071,513.94	14,607,405	22,564,509	541,795	1.48	

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2016

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE BOOK ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	CALCULATED RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
DISTRIBUTION PLANT									
374.4	LAND - EASEMENTS	60-R4	0	186,398.10	15,312	171,086	3,095	1.66	55.3
375	STRUCTURES AND IMPROVEMENTS	50-R2	0	932,771.17	256,646	676,125	17,581	1.88	38.5
376	MAINS	55-R3	(25)	304,638,730.03	96,671,389	284,127,023	6,931,831	2.28	41.0
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	36-S0.5	(15)	5,941,392.63	1,591,539	5,241,063	200,520	3.37	26.1
379	MEASURING AND REGULATING EQUIPMENT - CITY GATE	42-S0.5	(15)	6,857,913.43	1,689,260	6,197,340	182,553	2.66	33.9
380	SERVICES	50-R3	(30)	211,370,596.83	80,874,339	193,907,437	5,185,443	2.45	37.4
381	METERS								
	IDAHO	35-R1	(1)	16,592,411.21	7,382,100	9,376,236	361,407	2.18	25.9
	WASHINGTON	35-R1	(1)	59,093,636.02	12,433,287	47,251,286	1,828,164	3.09	25.8
	TOTAL ACCOUNT 381			75,686,047.23	19,815,386	56,627,522	2,189,571	2.89	43.4
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	55-R2.5	(15)	3,361,271.64	1,343,390	2,522,072	58,062	1.73	43.4
	TOTAL DISTRIBUTION PLANT			609,975,121.06	202,257,262	549,469,668	14,768,656	2.43	22.0
GENERAL PLANT									
390.1	STRUCTURES AND IMPROVEMENTS - COMPANY	30-R3	(5)	2,233,288.24	576,758	1,768,195	80,245	3.59	1.0
391.1	OFFICE FURNITURE AND EQUIPMENT	5-SQ	0	6,649.51	5,320	1,330	1,330	20.00	10.3
	COMPUTER HARDWARE								12.1
392.2	TRANSPORTATION EQUIPMENT	13-S1.5	0	4,876,713.38	1,976,160	2,900,553	282,039	4.92	12.2
392.3	LIGHT TRUCKS	16-L2.5	0	3,860,882.47	1,562,075	2,318,808	190,974	5.74	10.5
392.4	MEDIUM TRUCKS	18-R3	0	2,207,309.96	658,031	1,549,279	126,752	7.33	5.65
392.5	HEAVY TRUCKS	15-L2	0	1,179,346.81	276,326	903,021	86,411	5.65	11.5
	OTHER								8.2
	TOTAL ACCOUNT 392			12,144,252.62	4,472,592	7,671,681	686,176	4.00	10.5
393	STORES EQUIPMENT	25-SQ	0	88,159.79	47,700	40,460	3,529	5.00	15.5
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	2,897,829.08	1,116,516	1,479,314	129,838	6.67	10.5
395	LABORATORY EQUIPMENT	15-SQ	0	140,249.76	63,940	76,310	9,350	2.11	8.6
396.4	POWER OPERATED EQUIPMENT	22-S1	0	2,316,005.14	1,560,578	758,227	48,918	7.46	15.5
396.5	HEAVY TRUCKS	15-S0	0	1,717,905.97	366,901	1,351,005	128,137	4.39	10.5
	OTHER								8.6
	TOTAL ACCOUNT 396			4,036,711.11	1,927,479	2,109,232	177,055	5.11	2.46
397	COMMUNICATION EQUIPMENT	15-SQ	0	296,674.21	296,674	0	0	6.67	8.6
	FULLY ACCRUED			888,057.64	378,970	509,088	59,229	5.00	15.5
	AMORTIZED			1,184,731.85	675,644	509,088	59,229	5.11	2.46
	TOTAL ACCOUNT 397			2,379,463.70	1,351,288	1,351,005	1,146,852	11.78	11.78
	TOTAL GENERAL PLANT			22,431,872.86	8,887,949	13,655,590	16,457,303	2.46	2.46
	TOTAL GAS PLANT - WASHINGTON AND IDAHO			669,478,507.86	225,752,617	565,689,767	16,457,303	2.46	2.46
GAS PLANT - ALLOCATED ALL									
GENERAL PLANT									
391	OFFICE FURNITURE AND EQUIPMENT	15-SQ	0	378,871.41	340,985	37,886	25,257	6.67	1.5
391.1	OFFICE FURNITURE AND EQUIPMENT	5-SQ	0	236,052.04	127,096	108,956	47,204	20.00	2.3
	COMPUTER HARDWARE								11.78
	TOTAL ACCOUNT 391			614,923.45	468,081	146,852	72,461	11.78	11.78

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2016

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE BOOK ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	CALCULATED RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	3,159,996.76	699,600	2,460,197	159,001	5.00	15.6
395	LABORATORY EQUIPMENT	15-SQ	0	161,302.03	50,140	111,162	10,753	6.67	10.3
397	COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED	15-SQ	0	612,663.87 380,268.42	612,664 240,805	0 139,463	0 25,350	0 6.67	5.5
	TOTAL ACCOUNT 397			992,932.29	853,469	139,463	25,350	2.55	
	TOTAL GENERAL PLANT			4,929,164.53	2,071,490	2,857,674	266,565	5.41	
	TOTAL GAS PLANT - ALLOCATED ALL			4,929,164.53	2,071,490	2,857,674	266,565	5.41	
	GAS PLANT - OREGON								
	NATURAL GAS STORAGE AND PROCESSING PLANT								
	STRUCTURES AND IMPROVEMENTS								
351.2	COMPRESSOR STATION	60-SZ.5	(5)	264.37	34	243	5	1.89	48.6
351.4	OFFICE	60-SZ.5	(5)	87,568.20	4,269	87,679	1,535	1.75	57.1
	TOTAL ACCOUNT 351			87,832.57	4,323	87,922	1,540	1.75	
	WELLS								
352	STORAGE WELLS	55-R4	0	963,385.54	127,431	835,954	17,781	1.85	47.0
352.2	RESERVOIRS	50-R4	0	1,464,161.54	170,274	1,293,889	29,130	1.99	44.4
352.3	NON-RECOVERABLE GAS	50-R4	0	450,620.15	65,305	365,315	8,583	1.90	42.6
	TOTAL ACCOUNT 352			2,878,167.23	383,010	2,495,157	55,494	1.93	
353	LINES	60-R4	0	62,303.99	11,201	51,103	991	1.59	51.6
354	COMPRESSOR STATION EQUIPMENT	55-R4	0	2,934,583.94	445,442	2,489,142	53,270	1.82	46.7
355	MEASURING AND REGULATING EQUIPMENT	35-R3	0	70,521.81	29,395	41,127	1,225	1.74	33.6
357	OTHER EQUIPMENT	45-R1.5	0	76,139.45	2,416	73,723	1,711	2.25	43.1
	TOTAL NATURAL GAS STORAGE AND PROCESSING PLANT			5,109,568.99	875,787	5,238,174	114,231	1.87	
	DISTRIBUTION PLANT								
374.4	LAND - EASEMENTS	60-R4	0	392,457.08	29,391	363,066	6,506	1.66	55.8
375	STRUCTURES AND IMPROVEMENTS	50-R2	0	378,028.81	79,997	298,032	7,706	2.04	38.7
376	MAINS	55-R3	(25)	196,446,788.10	57,163,618	188,384,668	4,267,361	2.17	44.1
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	36-S0.5	(15)	5,043,307.32	1,124,314	4,675,490	161,252	3.20	29.0
379	MEASURING AND REGULATING EQUIPMENT - CITY GATE	42-S0.5	(15)	2,180,745.37	471,467	2,094,391	59,835	2.74	34.0
380	SERVICES	50-R3	(30)	89,908,030.20	37,558,449	78,319,390	2,007,725	2.23	39.5
381	METERS	35-R1	(1)	40,940,578.63	9,915,496	38,434,486	1,375,082	3.36	25.8
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	55-R2.5	(15)	1,350,094.65	739,752	1,042,657	22,193	1.43	47.0
387	OTHER EQUIPMENT	18-SQ	0	539.29	539	0	0	-	-
	TOTAL DISTRIBUTION PLANT			336,438,569.85	103,065,024	311,562,560	7,907,660	2.35	

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2016

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
							AMOUNT (7)	RATE (8)=(7)/(4)	
GENERAL PLANT									
390.1	STRUCTURES AND IMPROVEMENTS - COMPANY	30-R3	(5)	3,604,553.19	1,623,983	2,160,797	108,836	3.02	19.9
	TRANSPORTATION EQUIPMENT								
392.2	LIGHT TRUCKS	13-S1.5	0	3,013,914.31	924,892	2,089,022	231,642	7.69	9.0
392.3	MEDIUM TRUCKS	16-L2.5	0	1,066,189.07	448,677	617,512	52,205	4.90	11.8
392.4	HEAVY TRUCKS	18-R3	0	92,388.86	92,389	0	0	1.56	11.3
392.5	OTHER	15-L2	0	39,769.34	32,773	6,996	671	6.75	4.5
	TOTAL ACCOUNT 392			4,212,261.58	1,498,731	2,713,530	284,468	4.00	9.4
393	STORES EQUIPMENT	25-SQ	0	57,226.52	46,980	10,247	2,267	5.00	8.1
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	951,076.52	503,290	447,787	47,519	6.67	8.1
395	LABORATORY EQUIPMENT	15-SQ	0	48,917.01	31,370	9,547	2,728	6.67	8.1
396.5	POWER OPERATED EQUIPMENT - OTHER	15-S0	0	43,633.95	27,482	16,352	2,021	4.61	8.1
397	COMMUNICATION EQUIPMENT								
	FULLY ACCRUED	15-SQ	0	70,280.17	70,280	0	0	6.67	8.4
	AMORTIZED			1,189,895.56	519,850	670,036	79,420	6.30	3.5
	TOTAL ACCOUNT 397			1,260,175.73	590,140	670,036	79,420	10.00	3.5
398	MISCELLANEOUS EQUIPMENT	10-SQ	0	2,367.16	1,538	829	237	5.19	2.42
	TOTAL GENERAL PLANT			10,172,411.66	4,323,515	6,029,125	527,516	2.42	2.46
	TOTAL GAS PLANT - OREGON			353,120,550.50	108,284,326	322,829,879	8,549,407	2.42	2.46
	TOTAL DEPRECIABLE GAS PLANT			1,026,528,222.89	336,106,433	911,377,320	25,273,275	1.73	4.57
COMMON PLANT									
389.3	LAND AND LAND RIGHTS	65-R4	0	1,734,688.65	53,063	1,681,626	36,704	1.77	54.8
389.4	REMOVING PROPERTY OF OTHERS	65-R4	0	39,786.75	37,269	2,518	81	0.20	31.1
	TOTAL ACCOUNT 389			1,774,475.30	90,331	1,684,144	30,785	1.73	43.7
390.1	STRUCTURES AND IMPROVEMENTS - COMPANY	50-R2	0	127,285,793.25	6,848,112	120,437,682	2,757,854	2.17	7.9
391	OFFICE FURNITURE AND EQUIPMENT	15-SQ	0	11,490,827.19	5,457,362	6,033,465	765,985	6.67	2.8
391.1	COMPUTER HARDWARE	5-SQ	0	47,335,574.67	20,962,760	26,372,815	9,466,135	20.00	3.7
391.11	COMPUTER HARDWARE	5-SQ	0	1,033,065.90	263,046	771,041	206,617	17.44	3.8
	TOTAL ACCOUNT 391			59,859,487.76	26,682,167	33,177,321	10,438,737	3.83	9.9
392.1	TRANSPORTATION EQUIPMENT	10-L4	0	134,401.94	114,858	19,544	5,146	4.68	12.2
392.2	AUTOS	13-S1.5	0	4,427,961.16	2,380,429	2,047,532	36,700	2.80	11.6
392.3	LIGHT TRUCKS	16-L2.5	0	1,382,249.33	910,415	471,833	9,362	7.48	7.7
392.4	MEDIUM TRUCKS	18-R3	0	125,203.55	16,977	108,226	45,233	7.24	7.7
392.5	HEAVY TRUCKS	15-L2	0	624,644.77	274,608	350,036	305,683	4.57	7.7
	TOTAL ACCOUNT 392			6,694,459.75	3,697,288	2,997,171	305,683	4.57	7.7

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE BOOK ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	CALCULATED RATE (8)-(7)/(4)	COMPOSITE REMAINING LIFE (9)-(5)/(7)
393 STORES EQUIPMENT	25-SQ	0	4,084,316.66	913,075	3,171,242	163,222	4.00	19.4
394 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	14,068,417.91	3,203,895	10,864,523	702,834	5.00	15.5
395 LABORATORY EQUIPMENT	15-SQ	0	384,821.95	237,825	146,997	25,653	6.67	5.7
396 J POWER OPERATED EQUIPMENT	15-LZ	0	59,501.89	44,858	14,644	3,462	5.82	4.2
396.5 MEDIUM TRUCKS	15-SO	0	1,734,082.89	1,191,631	542,452	58,954	3.40	9.2
			1,793,584.78	1,236,489	557,086	62,416	3.48	
397 COMMUNICATION EQUIPMENT								
COMMUNICATION EQUIPMENT								
FULLY ACCRUED		0	7,679,791.59	7,679,792	0	0	-	-
AMORTIZED	15-SQ	0	42,593,507.77	13,114,860	29,478,648	2,841,123	6.67	10.4
TOTAL ACCOUNT 397			50,273,299.36	20,794,652	29,478,648	2,841,123	5.65	7.3
397.2 PORTABLE	10-SQ	0	8,254,559.73	2,252,975	6,001,585	825,236	10.00	7.3
TOTAL ACCOUNT 397			58,527,859.09	23,047,627	35,480,233	3,666,359	6.26	7.3
398 MISCELLANEOUS EQUIPMENT	10-SQ	0	395,331.22	107,759	287,572	39,526	10.00	7.3
TOTAL DEPRECIABLE COMMON PLANT			274,866,547.89	65,064,588	208,803,961	18,193,071	6.62	
TOTAL DEPRECIABLE ELECTRIC, GAS AND COMMON PLANT			4,972,543,356.90	1,718,308,358	4,246,253,226	140,889,812	2.83	
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION - ELECTRIC PLANT								
391.1 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE				823,803		(164,761)	--	
393 STORES EQUIPMENT				(33,849)		6,730	--	
394 TOOLS, SHOP AND GARAGE EQUIPMENT				(55,465)		11,097	--	
395 LABORATORY EQUIPMENT				50,698		(10,140)	--	
397 COMMUNICATION EQUIPMENT				756,003		(151,201)	--	
398 MISCELLANEOUS EQUIPMENT				(10,954)		2,191	--	
TOTAL UNRECOVERED RESERVE FOR AMORTIZATION - ELECTRIC PLANT				1,530,416		(306,084)		
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION - GAS PLANT - WASHINGTON AND IDAHO								
391.1 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE				786		(153)	--	
393 STORES EQUIPMENT				(4,889)		978	--	
394 TOOLS, SHOP AND GARAGE EQUIPMENT				3,000		(600)	--	
395 LABORATORY EQUIPMENT				(4,464)		893	--	
397 COMMUNICATION EQUIPMENT				(67,070)		13,414	--	
TOTAL UNRECOVERED RESERVE FOR AMORTIZATION - GAS PLANT - WASHINGTON AND IDAHO				(72,657)		14,532		
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION - GAS PLANT - ALLOCATED ALL								
391 OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE AND EQUIPMENT				24,707		(4,941)	--	
391.1 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE				4,145		(829)	--	
394 TOOLS, SHOP AND GARAGE EQUIPMENT				12,046		(2,409)	--	
395 LABORATORY EQUIPMENT				(1,152)		230	--	
397 COMMUNICATION EQUIPMENT				46,103		(9,221)	--	
TOTAL UNRECOVERED RESERVE FOR AMORTIZATION - GAS PLANT - ALLOCATED ALL				85,849		(17,170)		

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION - GAS PLANT - OREGON								
393	STORES EQUIPMENT			5,757		(1,151)	**	
394	TOOLS, SHOP AND GARAGE EQUIPMENT			130,134		(26,027)	**	
395	LABORATORY EQUIPMENT			1,568		(914)	**	
397	COMMUNICATION EQUIPMENT			204,124		(40,825)	**	
398	MISCELLANEOUS EQUIPMENT			(861)		172	**	
	TOTAL UNRECOVERED RESERVE FOR AMORTIZATION - GAS PLANT - OREGON			340,722		(68,145)		
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION - COMMON PLANT								
391	OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE AND EQUIPMENT			1,358,979		(271,796)	**	
391.1	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE			6,465,193		(1,293,239)	**	
393	STORES EQUIPMENT			(33,872)		6,774	**	
394	TOOLS, SHOP AND GARAGE EQUIPMENT			20,083		(4,017)	**	
395	LABORATORY EQUIPMENT			(8,057)		1,611	**	
397	COMMUNICATION EQUIPMENT			50,762		(10,152)	**	
397.2	COMMUNICATION EQUIPMENT - PORTABLE			(3,032,984)		606,517	**	
398	MISCELLANEOUS EQUIPMENT			101,220		(20,244)	**	
	TOTAL UNRECOVERED RESERVE FOR AMORTIZATION - COMMON PLANT			192,597		(39,519)		
	TOTAL UNRECOVERED RESERVE FOR AMORTIZATION - COMMON PLANT			5,115,321		(1,021,065)		
AMORTIZABLE PLANT - ELECTRIC PLANT ARO								
317.1	COLSTRIP UNITS 3 & 4 COMBUSTION COAL RESIDUAL ARO		37,568,695.00				---	
AMORTIZABLE AND LAND - ELECTRIC PLANT								
302	FRANCHISES AND CONSENTS		44,851,921.94					
303	MISCELLANEOUS INTANGIBLE PLANT		10,621,933.77					
310.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE		7,962,272.29					
310.2	LAND		3,429,608.32					
330.2	LAND		6,746,026.67					
330.21	LAND - CONSERVATION - HABITAT		5,730,988.63					
330.22	LAND		800,811.04					
330.25	LAND - CONSERVATION - FISHERIES		2,089,715.03					
330.45	LAND		175,981.22					
340.2	LAND		803,167.67					
350.2	RIGHTS OF WAY		3,896,663.79					
360.15	LAND		90,866					
360.2	LAND		5,071,293.69					
360.5	LAND - EASEMENTS		367,850.00					
389.2	LAND		398,663.93					
390.2	STRUCTURES AND IMPROVEMENTS - LEASEHOLD		303,037.15					
	TOTAL AMORTIZABLE AND LAND - ELECTRIC PLANT		93,952,026.00					
AMORTIZABLE AND LAND - GAS PLANT - WASHINGTON AND IDAHO								
303	MISCELLANEOUS INTANGIBLE PLANT		1,802,199.36					
350.1	LAND		406,993.93					
352.1	WELL LEASES		254,354.23					
374.2	LAND		88,594.70					
389.2	LAND		601,171.13					
	TOTAL AMORTIZABLE AND LAND - GAS PLANT - WASHINGTON AND IDAHO		3,153,313.35					

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE BOOK ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
AMORTIZABLE AND LAND - GAS PLANT - ALLOCATED ALL								
303.1 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE			1,243,567.02					
350.1 LAND			856,640.64					
TOTAL AMORTIZABLE AND LAND - GAS PLANT - ALLOCATED ALL								
			2,050,207.66					
AMORTIZABLE AND LAND - GAS PLANT - OREGON								
303 MISCELLANEOUS INTANGIBLE PLANT			426,122.66					
304 LAND			7,628.34					
350.1 LAND			117.33					
374.2 LAND			219,323.61					
369.2 LAND			848,543.82					
TOTAL AMORTIZABLE AND LAND - GAS PLANT - OREGON								
			1,501,735.76					
AMORTIZABLE AND LAND - COMMON PLANT								
303 MISCELLANEOUS INTANGIBLE PLANT			9,177,966.22					
303.1 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE			62,744,279.32					
303.11 MISCELLANEOUS INTANGIBLE PLANT - PC SOFTWARE			4,519,644.73					
303.13 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE SAAS			1,825,659.52					
303.15 MISCELLANEOUS INTANGIBLE PLANT - PC SOFTWARE			100,831,203.22					
369.Z LAND			9,777,215.59					
390.Z STRUCTURES AND IMPROVEMENTS - LEASEHOLD			141,487.64					
TOTAL AMORTIZABLE AND LAND - COMMON PLANT								
			189,017,456.24					
TOTAL ELECTRIC, GAS AND COMMON PLANT								
			5,299,766,790.91	1,725,308,009	4,246,253,276	139,489,860		

* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.

** 5 year amortization of reserve related to amortization accounting.

*** The fully accrued portion of account 387 represents assets which would be fully depreciated based upon their vintage year. Such assets have been segregated within this study as fully accrued assets. Upon approval of updated depreciation rates recommended by this study, the Company plans to fully implement amortization accounting, which will cease to depreciate fully accrued assets.

This plan to adopt amortization accounting (vintage year) applies to the other general plant accounts.

**** The APO calculations were provided by Avista management. The recovery is based on a 20 year life which is consistent with the final retirement date of 2036. The depreciation rate is 5 percent.

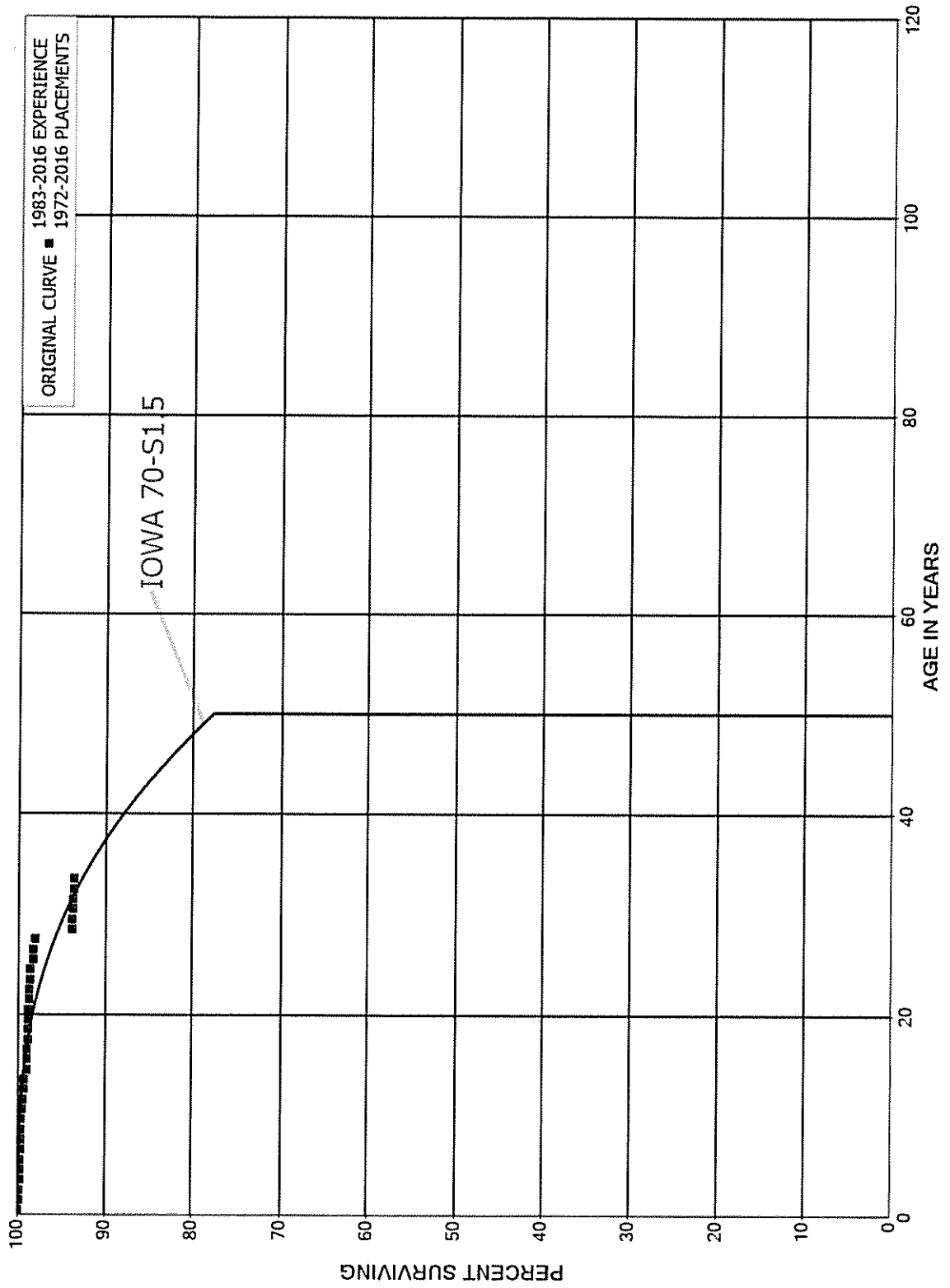
Note: The following accounts will use the rates below for new additions:

Account	Description	Rate
370.04	Meters - AMI	7.03%
392.06	Transportation Equipment - Airplane	6.09%
303.15	Miscellaneous Intangible Plant - MDM	8.00%

PART VII. SERVICE LIFE STATISTICS

ELECTRIC PLANT

AVISTA CORPORATION
 ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

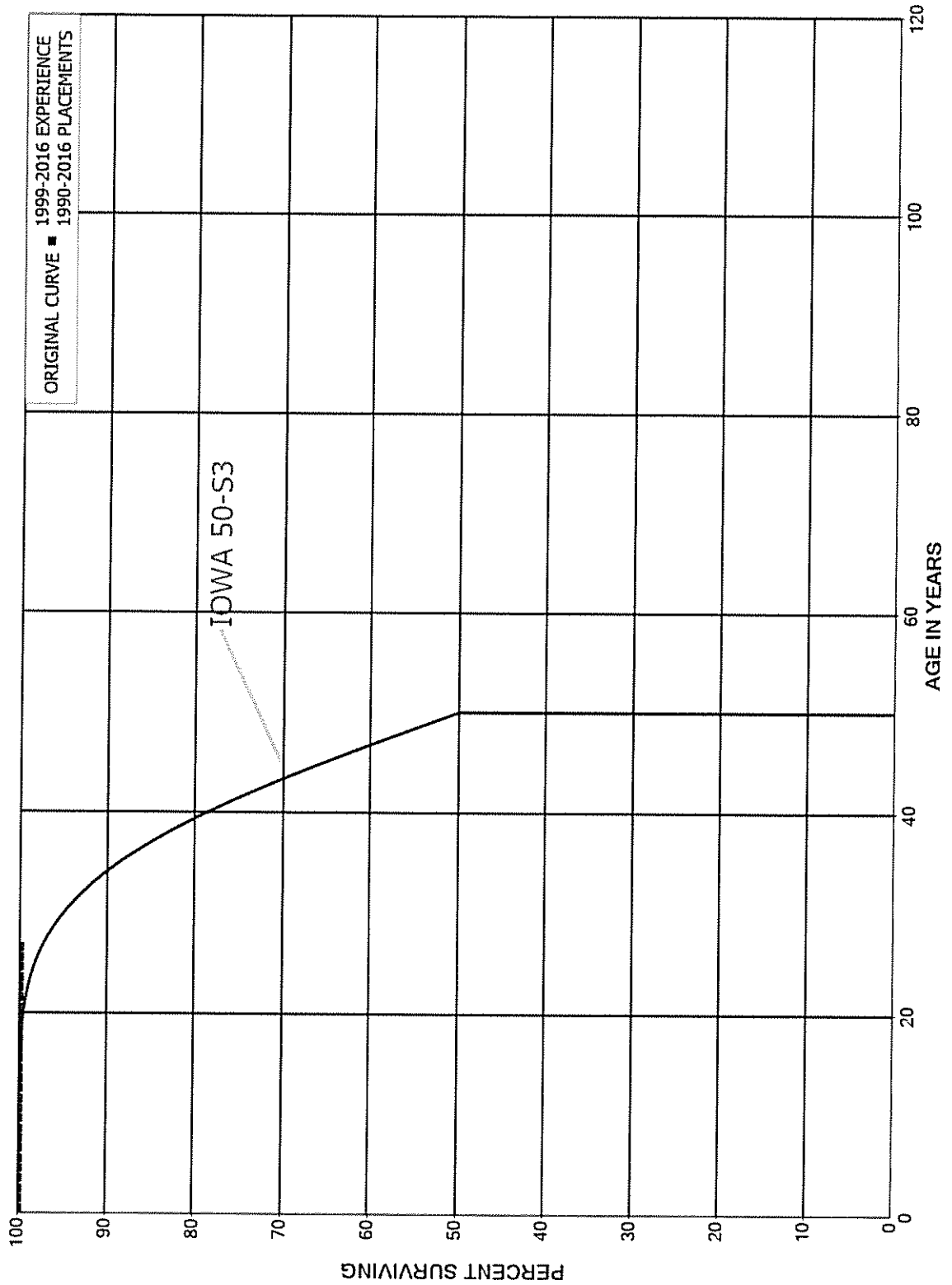
ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2016

EXPERIENCE BAND 1983-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	131,873,898	43,026	0.0003	0.9997	100.00
0.5	129,812,457	119,109	0.0009	0.9991	99.97
1.5	126,516,220	84,059	0.0007	0.9993	99.88
2.5	125,566,184	42,126	0.0003	0.9997	99.81
3.5	124,268,565	97,001	0.0008	0.9992	99.78
4.5	123,632,022	26,445	0.0002	0.9998	99.70
5.5	123,044,990	33,869	0.0003	0.9997	99.68
6.5	122,731,229	12,248	0.0001	0.9999	99.65
7.5	122,749,433	22,205	0.0002	0.9998	99.64
8.5	122,263,992	24,863	0.0002	0.9998	99.62
9.5	122,247,173	140,788	0.0012	0.9988	99.60
10.5	127,379,442	139,096	0.0011	0.9989	99.49
11.5	127,201,755	170,876	0.0013	0.9987	99.38
12.5	126,724,537	5,773	0.0000	1.0000	99.24
13.5	126,200,649	354,506	0.0028	0.9972	99.24
14.5	125,555,447	14,021	0.0001	0.9999	98.96
15.5	125,353,724	19,177	0.0002	0.9998	98.95
16.5	125,297,515	94,073	0.0008	0.9992	98.93
17.5	125,177,528	65,984	0.0005	0.9995	98.86
18.5	125,053,722	10,206	0.0001	0.9999	98.81
19.5	125,041,738	22,534	0.0002	0.9998	98.80
20.5	125,019,204	13,119	0.0001	0.9999	98.78
21.5	124,953,196	114,751	0.0009	0.9991	98.77
22.5	124,780,832	55,955	0.0004	0.9996	98.68
23.5	124,610,699	65,800	0.0005	0.9995	98.64
24.5	124,313,450	419,690	0.0034	0.9966	98.58
25.5	123,696,496	1,958	0.0000	1.0000	98.25
26.5	123,600,399	223,871	0.0018	0.9982	98.25
27.5	122,661,738	5,243,468	0.0427	0.9573	98.07
28.5	117,415,477	73,715	0.0006	0.9994	93.88
29.5	116,460,473	68,920	0.0006	0.9994	93.82
30.5	68,299,615	58,840	0.0009	0.9991	93.77
31.5	67,216,144	26,380	0.0004	0.9996	93.69
32.5	19,548,518	835	0.0000	1.0000	93.65
33.5					93.64

AVISTA CORPORATION
 ACCOUNT 311.1 STRUCTURES AND IMPROVEMENTS - LANDFILL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 311.1 STRUCTURES AND IMPROVEMENTS - LANDFILL

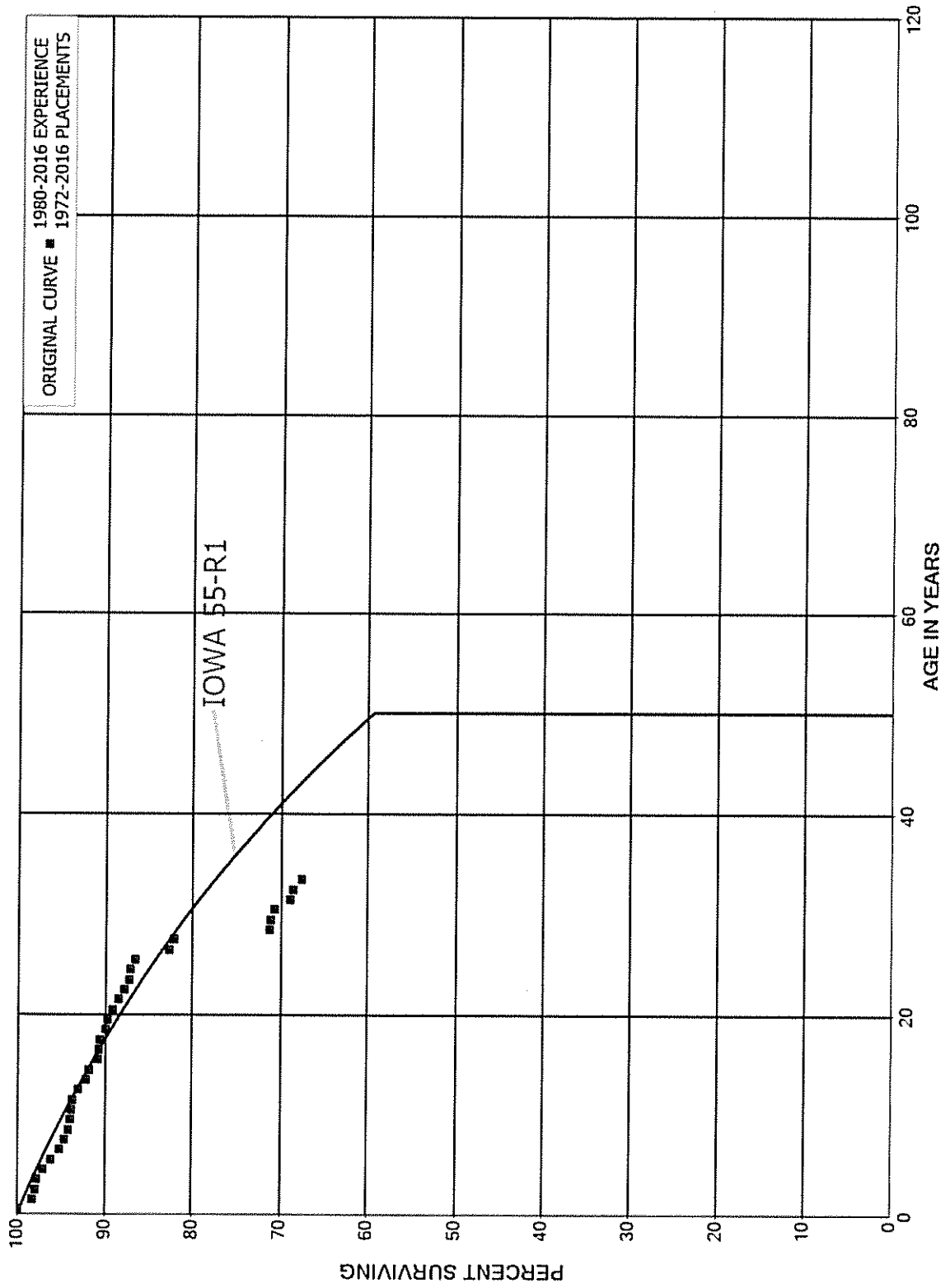
ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2016

EXPERIENCE BAND 1999-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,109,333		0.0000	1.0000	100.00
0.5	1,097,980		0.0000	1.0000	100.00
1.5	1,091,620		0.0000	1.0000	100.00
2.5	1,083,080		0.0000	1.0000	100.00
3.5	1,013,760		0.0000	1.0000	100.00
4.5	1,004,579		0.0000	1.0000	100.00
5.5	1,994,544		0.0000	1.0000	100.00
6.5	1,986,303		0.0000	1.0000	100.00
7.5	2,731,982		0.0000	1.0000	100.00
8.5	3,606,596		0.0000	1.0000	100.00
9.5	3,572,905		0.0000	1.0000	100.00
10.5	3,572,905		0.0000	1.0000	100.00
11.5	3,545,003		0.0000	1.0000	100.00
12.5	3,520,925		0.0000	1.0000	100.00
13.5	2,960,883		0.0000	1.0000	100.00
14.5	2,960,883		0.0000	1.0000	100.00
15.5	2,960,883		0.0000	1.0000	100.00
16.5	2,960,883		0.0000	1.0000	100.00
17.5	2,652,379		0.0000	1.0000	100.00
18.5	2,652,379		0.0000	1.0000	100.00
19.5	2,652,379		0.0000	1.0000	100.00
20.5	2,652,379		0.0000	1.0000	100.00
21.5	2,652,379		0.0000	1.0000	100.00
22.5	2,652,379		0.0000	1.0000	100.00
23.5	1,645,549		0.0000	1.0000	100.00
24.5	1,645,549		0.0000	1.0000	100.00
25.5	885,009		0.0000	1.0000	100.00
26.5					100.00

AVISTA CORPORATION
 ACCOUNT 312 BOILER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 312 BOILER PLANT EQUIPMENT

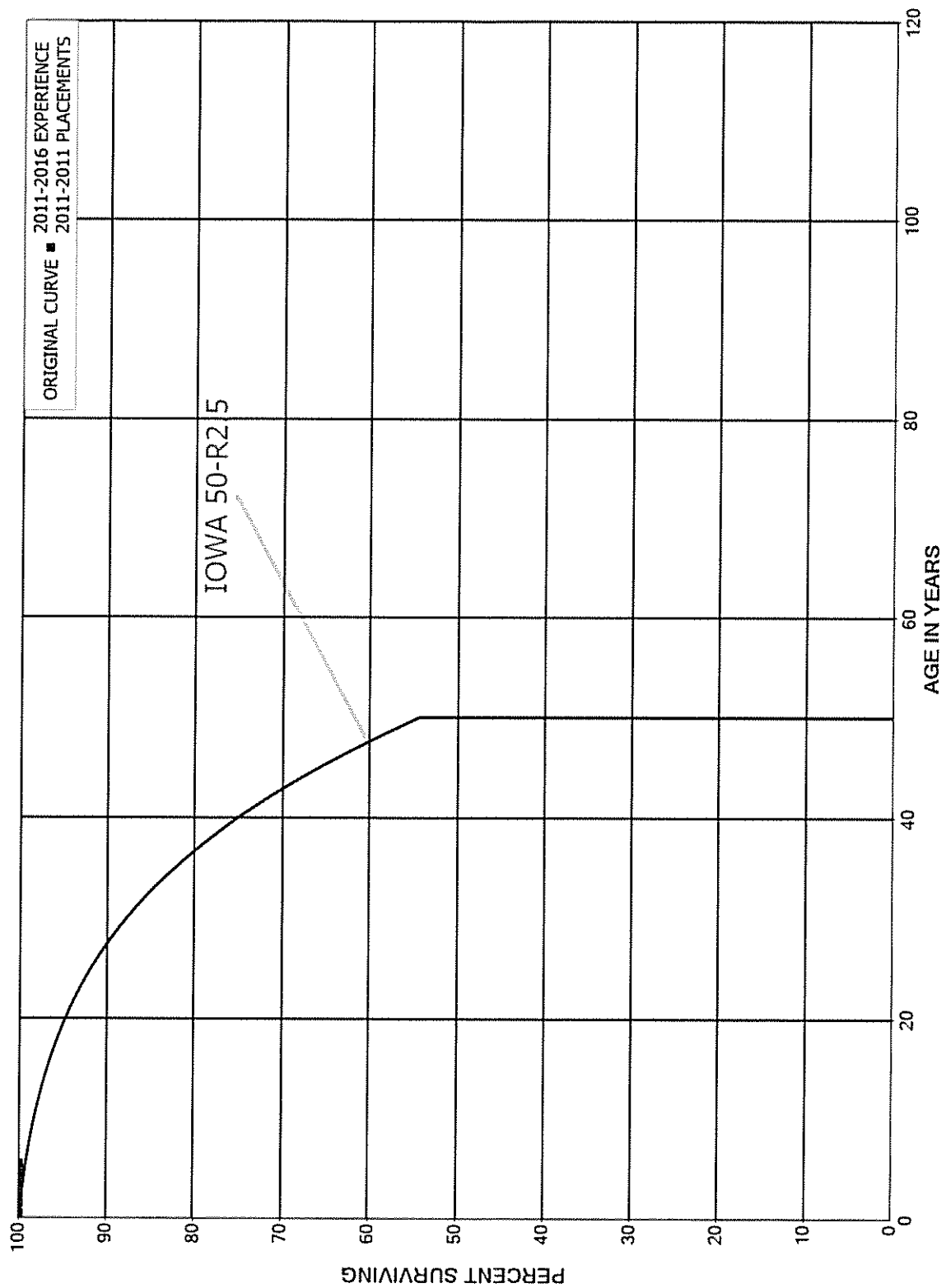
ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2016

EXPERIENCE BAND 1980-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	209,489,167	38,246	0.0002	0.9998	100.00
0.5	204,366,853	3,516,651	0.0172	0.9828	99.98
1.5	199,129,721	550,879	0.0028	0.9972	98.26
2.5	194,758,986	296,038	0.0015	0.9985	97.99
3.5	191,266,684	1,517,002	0.0079	0.9921	97.84
4.5	187,866,309	1,636,130	0.0087	0.9913	97.06
5.5	192,314,338	2,063,834	0.0107	0.9893	96.22
6.5	187,985,835	1,059,805	0.0056	0.9944	95.19
7.5	204,355,189	1,056,905	0.0052	0.9948	94.65
8.5	201,676,976	359,762	0.0018	0.9982	94.16
9.5	199,706,060	246,384	0.0012	0.9988	93.99
10.5	198,227,480	263,883	0.0013	0.9987	93.88
11.5	196,333,864	1,346,224	0.0069	0.9931	93.75
12.5	192,699,512	1,959,961	0.0102	0.9898	93.11
13.5	188,966,761	588,431	0.0031	0.9969	92.16
14.5	187,206,588	2,208,514	0.0118	0.9882	91.87
15.5	183,361,909	165,741	0.0009	0.9991	90.79
16.5	182,699,788	296,121	0.0016	0.9984	90.71
17.5	182,197,689	1,294,471	0.0071	0.9929	90.56
18.5	179,199,134	382,189	0.0021	0.9979	89.92
19.5	177,765,362	1,097,589	0.0062	0.9938	89.73
20.5	176,473,638	1,368,319	0.0078	0.9922	89.17
21.5	174,848,004	1,297,900	0.0074	0.9926	88.48
22.5	173,224,643	1,133,526	0.0065	0.9935	87.82
23.5	172,017,503	201,738	0.0012	0.9988	87.25
24.5	171,300,873	942,246	0.0055	0.9945	87.15
25.5	170,026,408	7,705,273	0.0453	0.9547	86.67
26.5	162,027,742	1,071,369	0.0066	0.9934	82.74
27.5	160,629,135	21,347,758	0.1329	0.8671	82.19
28.5	139,152,024	277,673	0.0020	0.9980	71.27
29.5	137,424,497	753,076	0.0055	0.9945	71.13
30.5	97,033,812	2,486,992	0.0256	0.9744	70.74
31.5	94,383,475	422,255	0.0045	0.9955	68.92
32.5	29,930,937	415,930	0.0139	0.9861	68.62
33.5					67.66

AVISTA CORPORATION
 ACCOUNT 313 ENGINES AND ENGINE-DRIVEN GENERATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



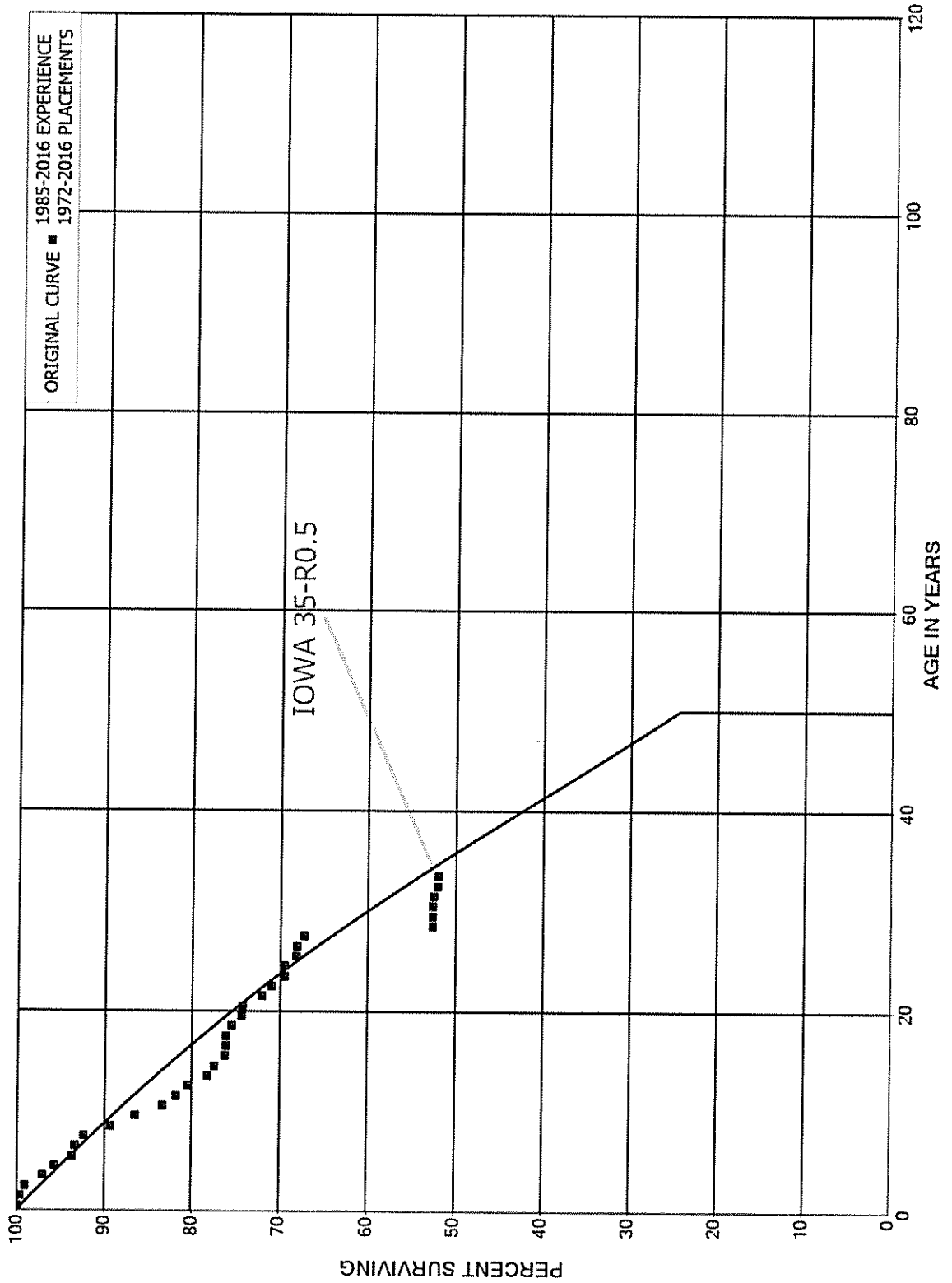
AVISTA CORPORATION

ACCOUNT 313 ENGINES AND ENGINE-DRIVEN GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2011-2011			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,770		0.0000	1.0000	100.00
0.5	6,770		0.0000	1.0000	100.00
1.5	6,770		0.0000	1.0000	100.00
2.5	6,770		0.0000	1.0000	100.00
3.5	6,770		0.0000	1.0000	100.00
4.5	6,770		0.0000	1.0000	100.00
5.5					100.00

AVISTA CORPORATION
 ACCOUNT 314 TURBOGENERATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 314 TURBOGENERATORS

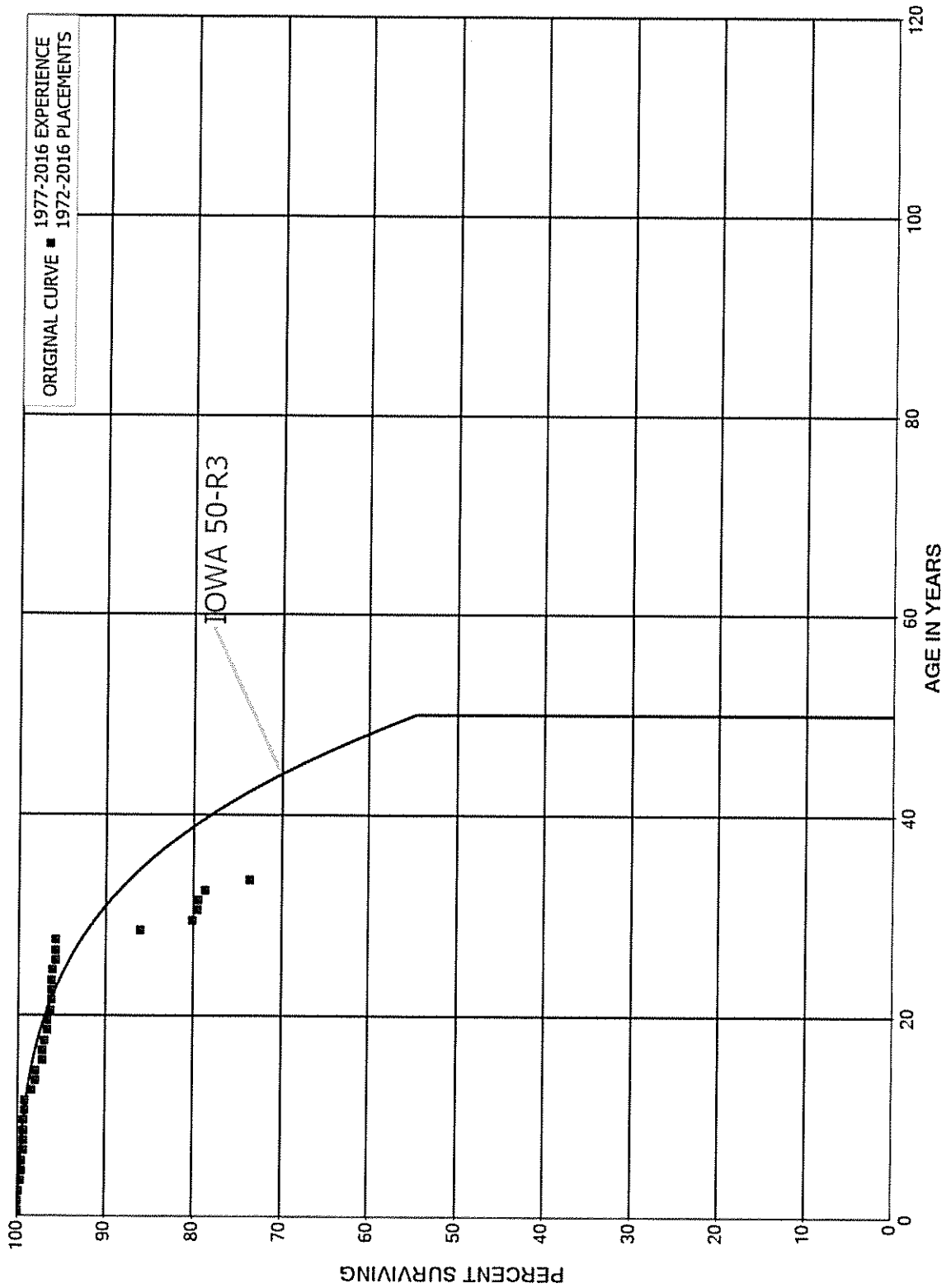
ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2016

EXPERIENCE BAND 1985-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,419,536	8,988	0.0002	0.9998	100.00
0.5	61,729,351	252,880	0.0041	0.9959	99.98
1.5	73,845,567	352,059	0.0048	0.9952	99.57
2.5	69,797,006	1,426,488	0.0204	0.9796	99.10
3.5	67,102,193	964,200	0.0144	0.9856	97.07
4.5	65,040,586	1,364,697	0.0210	0.9790	95.68
5.5	59,377,262	168,264	0.0028	0.9972	93.67
6.5	59,166,953	666,816	0.0113	0.9887	93.40
7.5	56,842,656	1,875,910	0.0330	0.9670	92.35
8.5	54,534,506	1,720,401	0.0315	0.9685	89.30
9.5	50,684,870	1,817,259	0.0359	0.9641	86.49
10.5	47,941,630	905,463	0.0189	0.9811	83.39
11.5	46,554,261	757,671	0.0163	0.9837	81.81
12.5	52,370,043	1,400,264	0.0267	0.9733	80.48
13.5	50,117,037	505,598	0.0101	0.9899	78.33
14.5	49,505,448	795,418	0.0161	0.9839	77.54
15.5	48,355,148	50,806	0.0011	0.9989	76.29
16.5	48,023,572	27,834	0.0006	0.9994	76.21
17.5	47,933,374	399,711	0.0083	0.9917	76.17
18.5	46,983,694	714,709	0.0152	0.9848	75.53
19.5	45,756,616	50,330	0.0011	0.9989	74.38
20.5	44,834,549	1,361,277	0.0304	0.9696	74.30
21.5	42,649,682	624,726	0.0146	0.9854	72.05
22.5	41,094,880	855,269	0.0208	0.9792	70.99
23.5	39,485,703	19,427	0.0005	0.9995	69.51
24.5	39,018,619	715,106	0.0183	0.9817	69.48
25.5	38,227,069	101,397	0.0027	0.9973	68.21
26.5	38,077,890	391,071	0.0103	0.9897	68.02
27.5	37,624,157	8,195,663	0.2178	0.7822	67.33
28.5	29,324,670		0.0000	1.0000	52.66
29.5	29,293,841	3,657	0.0001	0.9999	52.66
30.5	22,803,014	57,050	0.0025	0.9975	52.65
31.5	22,726,768	219,036	0.0096	0.9904	52.52
32.5	11,570,462	17,231	0.0015	0.9985	52.02
33.5					51.94

AVISTA CORPORATION
 ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

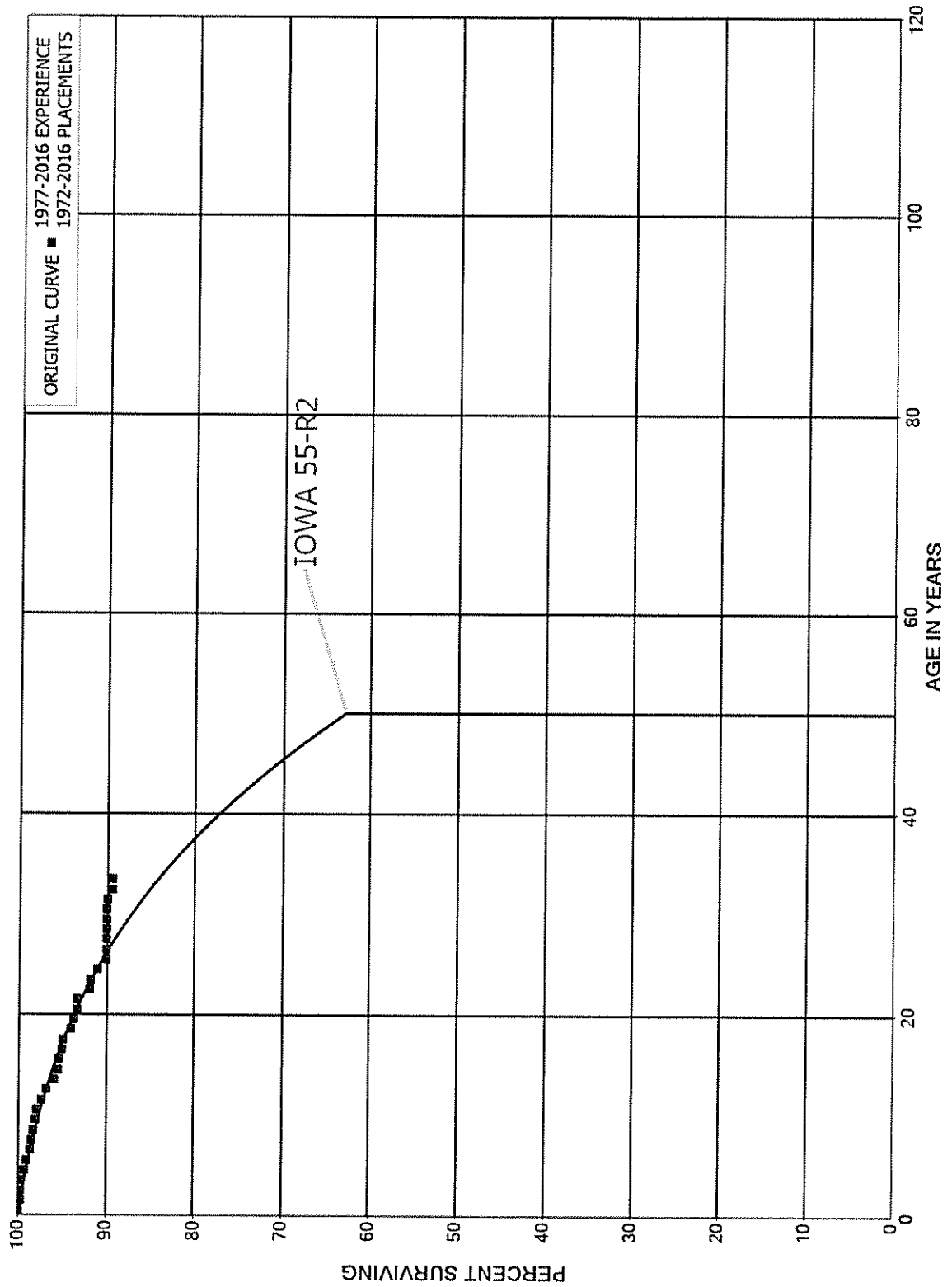
ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2016

EXPERIENCE BAND 1977-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,855,269	7,566	0.0002	0.9998	100.00
0.5	30,089,793	3	0.0000	1.0000	99.98
1.5	30,122,056	40,154	0.0013	0.9987	99.98
2.5	29,491,650	74,634	0.0025	0.9975	99.84
3.5	28,811,620	18,002	0.0006	0.9994	99.59
4.5	30,704,197	14,376	0.0005	0.9995	99.53
5.5	30,519,724	55,378	0.0018	0.9982	99.48
6.5	30,460,931	7,275	0.0002	0.9998	99.30
7.5	29,889,802	10,822	0.0004	0.9996	99.28
8.5	29,784,649	323	0.0000	1.0000	99.24
9.5	29,704,435	18,849	0.0006	0.9994	99.24
10.5	28,110,683	14,525	0.0005	0.9995	99.18
11.5	27,447,333	191,680	0.0070	0.9930	99.13
12.5	26,940,921	127,933	0.0047	0.9953	98.43
13.5	26,763,743	19,901	0.0007	0.9993	97.97
14.5	26,743,842	201,299	0.0075	0.9925	97.89
15.5	26,469,631	3,777	0.0001	0.9999	97.16
16.5	26,465,593	41,640	0.0016	0.9984	97.14
17.5	26,414,122	109,769	0.0042	0.9958	96.99
18.5	26,269,646		0.0000	1.0000	96.59
19.5	26,261,484	94,372	0.0036	0.9964	96.59
20.5	26,161,033	14,987	0.0006	0.9994	96.24
21.5	26,105,775	3,280	0.0001	0.9999	96.18
22.5	26,018,702	6,188	0.0002	0.9998	96.17
23.5	25,994,207	11,186	0.0004	0.9996	96.15
24.5	25,981,806	98,254	0.0038	0.9962	96.11
25.5	25,869,676	6,652	0.0003	0.9997	95.74
26.5	25,853,480	11,996	0.0005	0.9995	95.72
27.5	25,835,802	2,588,512	0.1002	0.8998	95.68
28.5	23,233,005	1,594,763	0.0686	0.9314	86.09
29.5	21,608,766	147,793	0.0068	0.9932	80.18
30.5	15,920,131	28,555	0.0018	0.9982	79.63
31.5	14,903,297	140,449	0.0094	0.9906	79.49
32.5	6,613,893	426,931	0.0646	0.9354	78.74
33.5					73.66

AVISTA CORPORATION
 ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

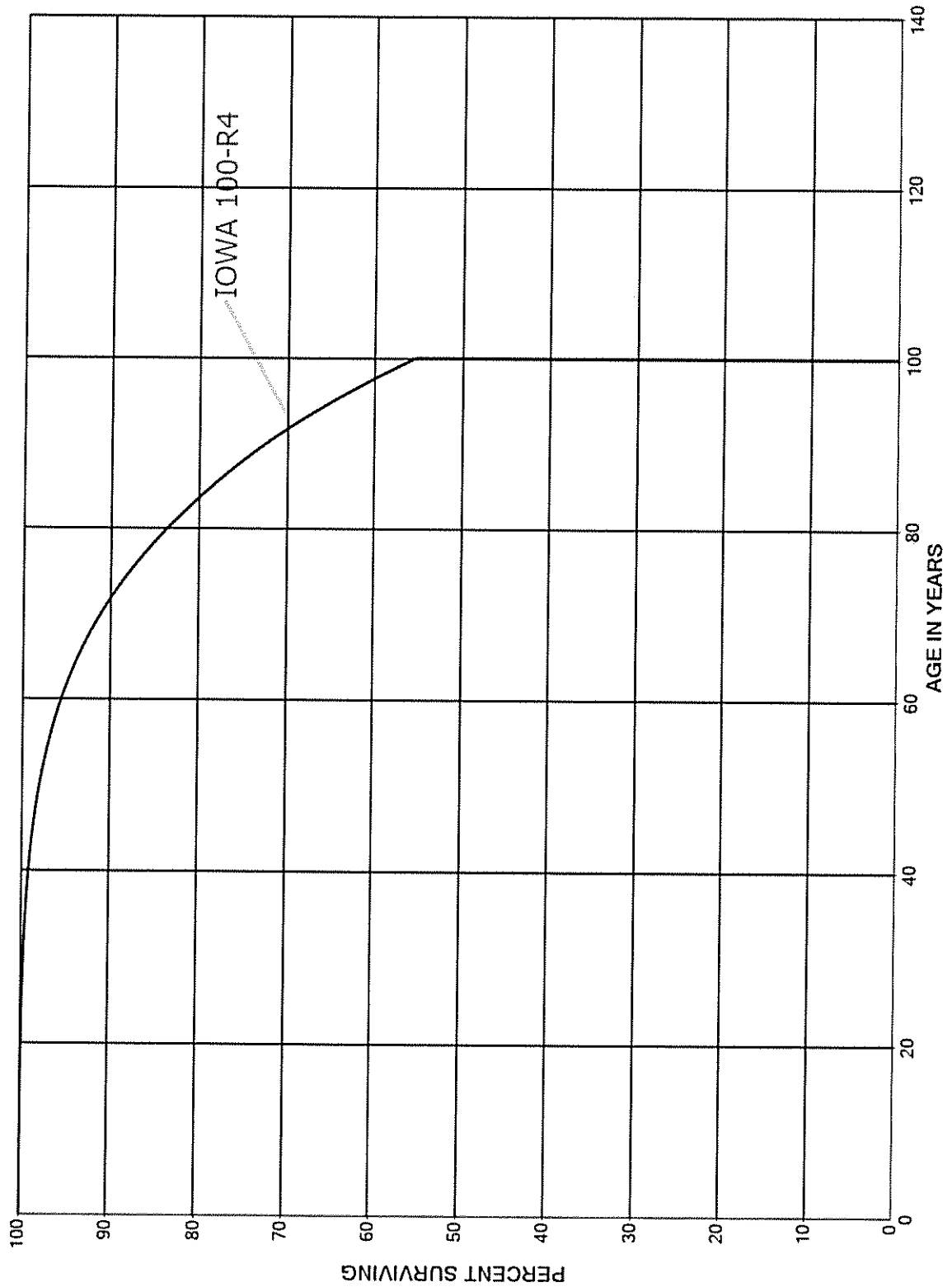
ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2016

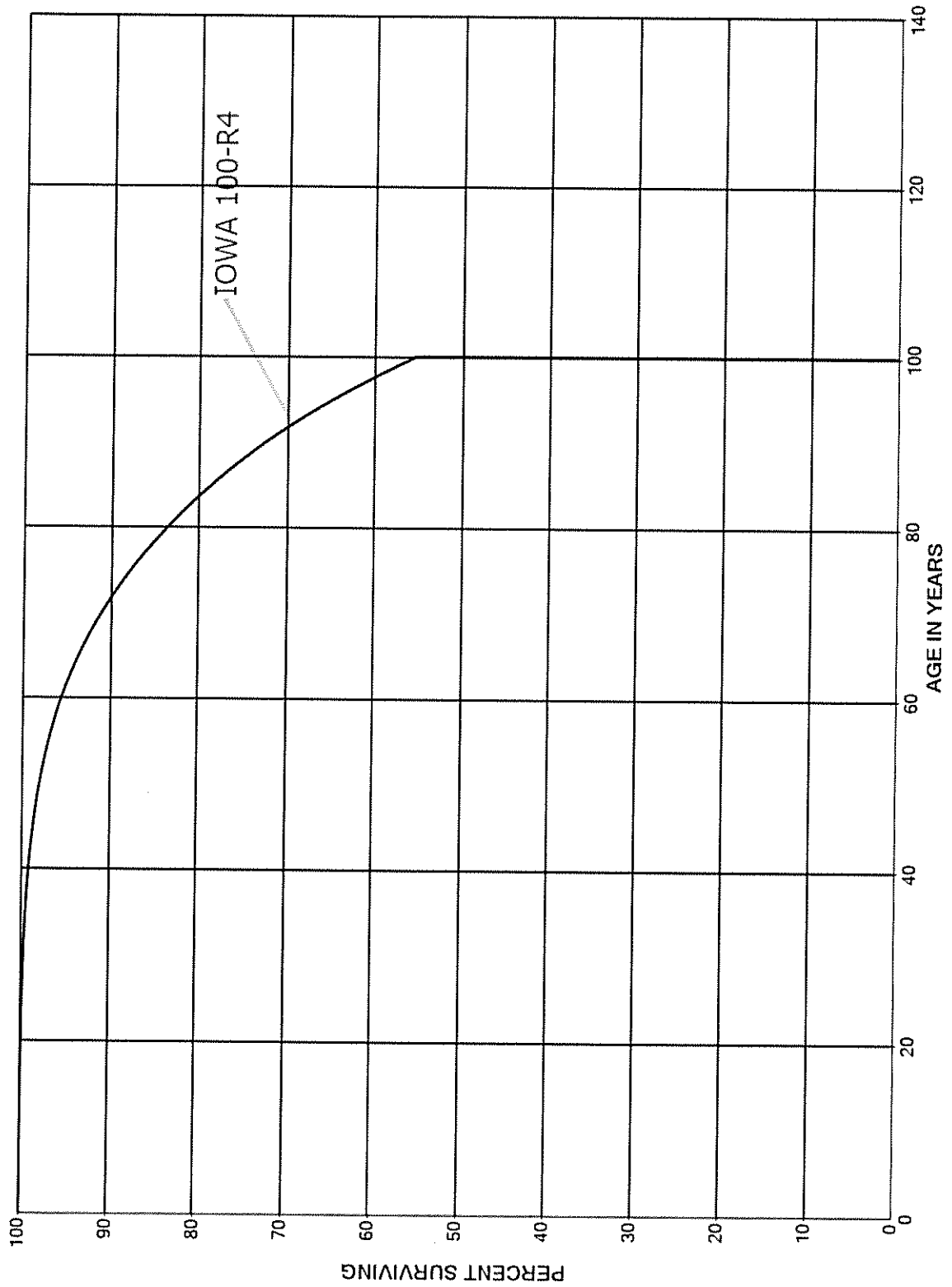
EXPERIENCE BAND 1977-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,972,555	4,198	0.0002	0.9998	100.00
0.5	18,441,325	42,889	0.0023	0.9977	99.98
1.5	18,277,820	486	0.0000	1.0000	99.75
2.5	17,638,223	9,695	0.0005	0.9995	99.74
3.5	17,382,434	64,391	0.0037	0.9963	99.69
4.5	17,158,354	41,917	0.0024	0.9976	99.32
5.5	17,077,538	87,980	0.0052	0.9948	99.08
6.5	16,965,928	13,176	0.0008	0.9992	98.57
7.5	16,760,788	31,005	0.0018	0.9982	98.49
8.5	16,530,179	37,382	0.0023	0.9977	98.31
9.5	16,444,439	27,603	0.0017	0.9983	98.08
10.5	16,267,045	89,578	0.0055	0.9945	97.92
11.5	16,155,423	87,905	0.0054	0.9946	97.38
12.5	16,023,059	143,132	0.0089	0.9911	96.85
13.5	15,707,490	70,936	0.0045	0.9955	95.99
14.5	15,570,760	32,767	0.0021	0.9979	95.55
15.5	15,409,912	48,137	0.0031	0.9969	95.35
16.5	15,264,684	9,714	0.0006	0.9994	95.05
17.5	15,189,534	156,344	0.0103	0.9897	94.99
18.5	14,976,902	46,346	0.0031	0.9969	94.01
19.5	14,842,656	52,467	0.0035	0.9965	93.72
20.5	14,743,187	8,102	0.0005	0.9995	93.39
21.5	14,648,231	227,333	0.0155	0.9845	93.34
22.5	14,215,926	2,136	0.0002	0.9998	91.89
23.5	14,149,777	121,130	0.0086	0.9914	91.88
24.5	13,933,666	154,034	0.0111	0.9889	91.09
25.5	13,659,374		0.0000	1.0000	90.09
26.5	13,568,607		0.0000	1.0000	90.09
27.5	13,458,771		0.0000	1.0000	90.09
28.5	13,381,132	5,571	0.0004	0.9996	90.09
29.5	13,109,038		0.0000	1.0000	90.05
30.5	7,037,642	10,679	0.0015	0.9985	90.05
31.5	5,723,793	31,559	0.0055	0.9945	89.91
32.5	1,528,508		0.0000	1.0000	89.42
33.5					89.42

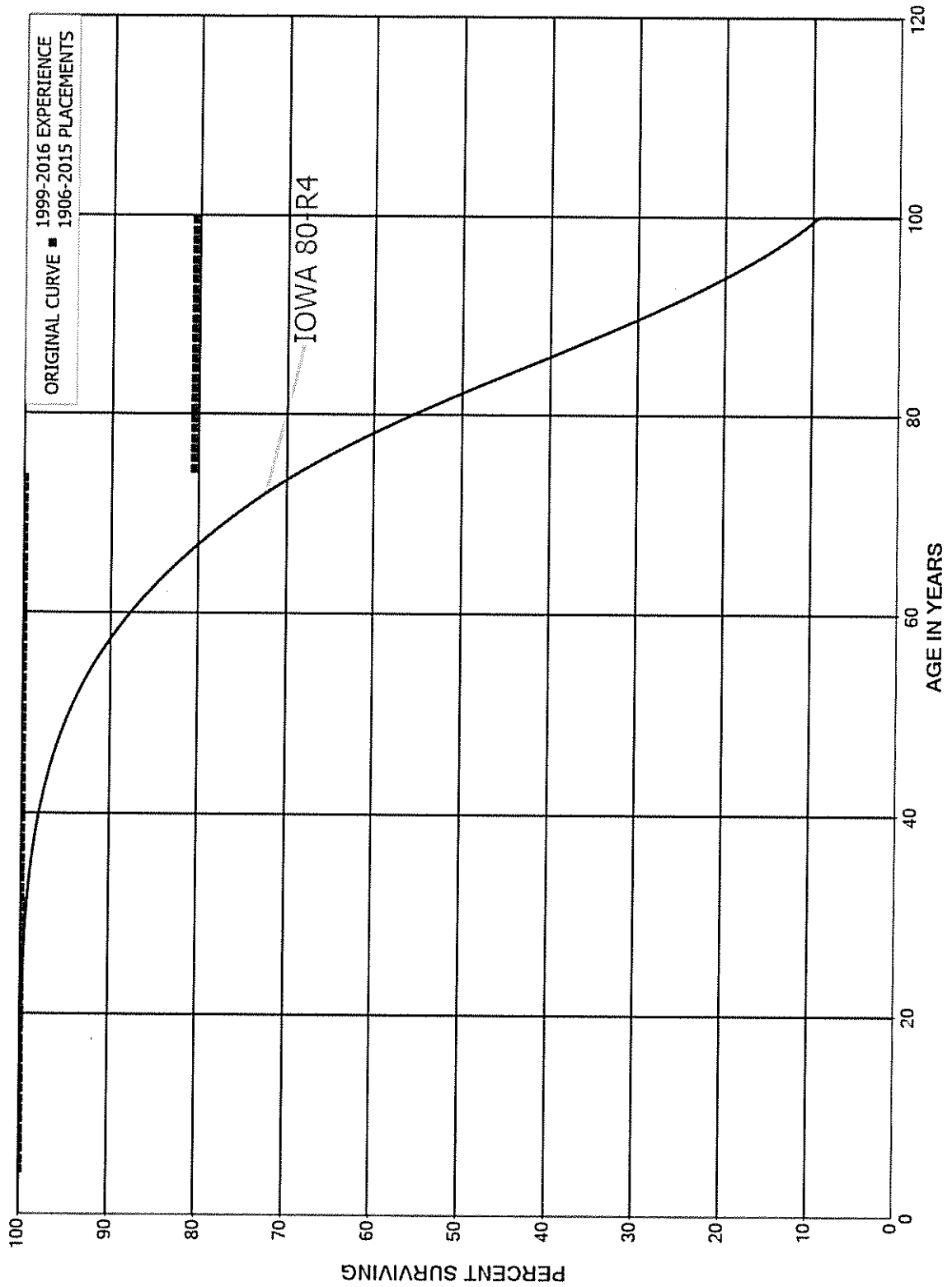
AVISTA CORPORATION
 ACCOUNT 330.3 REMOVING PROPERTY OF OTHERS
 SMOOTH SURVIVOR CURVE



AVISTA CORPORATION
ACCOUNT 330.31 TWIN CREEK CHANNEL RESTORATION
SMOOTH SURVIVOR CURVE



AVISTA CORPORATION
 ACCOUNT 330.4 LAND EASEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 330.4 LAND EASEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2015

EXPERIENCE BAND 1999-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,263		0.0000		
0.5	70,263		0.0000		
1.5					
2.5					
3.5					
4.5	110,650		0.0000	1.0000	100.00
5.5	110,650		0.0000	1.0000	100.00
6.5	110,650		0.0000	1.0000	100.00
7.5	110,668		0.0000	1.0000	100.00
8.5	110,668		0.0000	1.0000	100.00
9.5	1,562,682		0.0000	1.0000	100.00
10.5	1,562,682		0.0000	1.0000	100.00
11.5	1,656,820		0.0000	1.0000	100.00
12.5	1,977,542		0.0000	1.0000	100.00
13.5	1,977,542		0.0000	1.0000	100.00
14.5	1,977,542		0.0000	1.0000	100.00
15.5	1,977,542		0.0000	1.0000	100.00
16.5	1,977,542		0.0000	1.0000	100.00
17.5	1,977,542		0.0000	1.0000	100.00
18.5	1,980,231		0.0000	1.0000	100.00
19.5	2,033,533		0.0000	1.0000	100.00
20.5	2,033,533		0.0000	1.0000	100.00
21.5	2,033,533		0.0000	1.0000	100.00
22.5	1,925,331		0.0000	1.0000	100.00
23.5	1,925,331		0.0000	1.0000	100.00
24.5	1,925,331		0.0000	1.0000	100.00
25.5	1,926,005		0.0000	1.0000	100.00
26.5	1,926,005		0.0000	1.0000	100.00
27.5	473,990		0.0000	1.0000	100.00
28.5	473,990		0.0000	1.0000	100.00
29.5	379,853		0.0000	1.0000	100.00
30.5	59,198		0.0000	1.0000	100.00
31.5	59,198		0.0000	1.0000	100.00
32.5	59,198		0.0000	1.0000	100.00
33.5	59,198		0.0000	1.0000	100.00
34.5	59,198		0.0000	1.0000	100.00
35.5	61,596		0.0000	1.0000	100.00
36.5	73,979		0.0000	1.0000	100.00
37.5	20,927		0.0000	1.0000	100.00
38.5	21,286		0.0000	1.0000	100.00

AVISTA CORPORATION

ACCOUNT 330.4 LAND EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1999-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,695		0.0000	1.0000	100.00
40.5	28,904		0.0000	1.0000	100.00
41.5	31,695		0.0000	1.0000	100.00
42.5	38,401		0.0000	1.0000	100.00
43.5	48,725		0.0000	1.0000	100.00
44.5	49,731		0.0000	1.0000	100.00
45.5	112,612		0.0000	1.0000	100.00
46.5	398,182		0.0000	1.0000	100.00
47.5	400,116		0.0000	1.0000	100.00
48.5	409,218		0.0000	1.0000	100.00
49.5	480,148		0.0000	1.0000	100.00
50.5	480,159		0.0000	1.0000	100.00
51.5	480,712		0.0000	1.0000	100.00
52.5	481,057		0.0000	1.0000	100.00
53.5	484,545		0.0000	1.0000	100.00
54.5	470,092		0.0000	1.0000	100.00
55.5	470,849		0.0000	1.0000	100.00
56.5	545,978		0.0000	1.0000	100.00
57.5	537,569		0.0000	1.0000	100.00
58.5	535,912		0.0000	1.0000	100.00
59.5	533,491		0.0000	1.0000	100.00
60.5	526,905		0.0000	1.0000	100.00
61.5	515,890		0.0000	1.0000	100.00
62.5	514,884		0.0000	1.0000	100.00
63.5	452,004		0.0000	1.0000	100.00
64.5	167,231		0.0000	1.0000	100.00
65.5	165,705		0.0000	1.0000	100.00
66.5	156,650		0.0000	1.0000	100.00
67.5	86,031		0.0000	1.0000	100.00
68.5	86,866		0.0000	1.0000	100.00
69.5	93,017		0.0000	1.0000	100.00
70.5	98,163		0.0000	1.0000	100.00
71.5	94,016		0.0000	1.0000	100.00
72.5	96,542		0.0000	1.0000	100.00
73.5	120,951	23,550	0.1947	0.8053	100.00
74.5	24,862		0.0000	1.0000	80.53
75.5	29,271		0.0000	1.0000	80.53
76.5	40,995		0.0000	1.0000	80.53
77.5	58,320		0.0000	1.0000	80.53
78.5	91,212		0.0000	1.0000	80.53

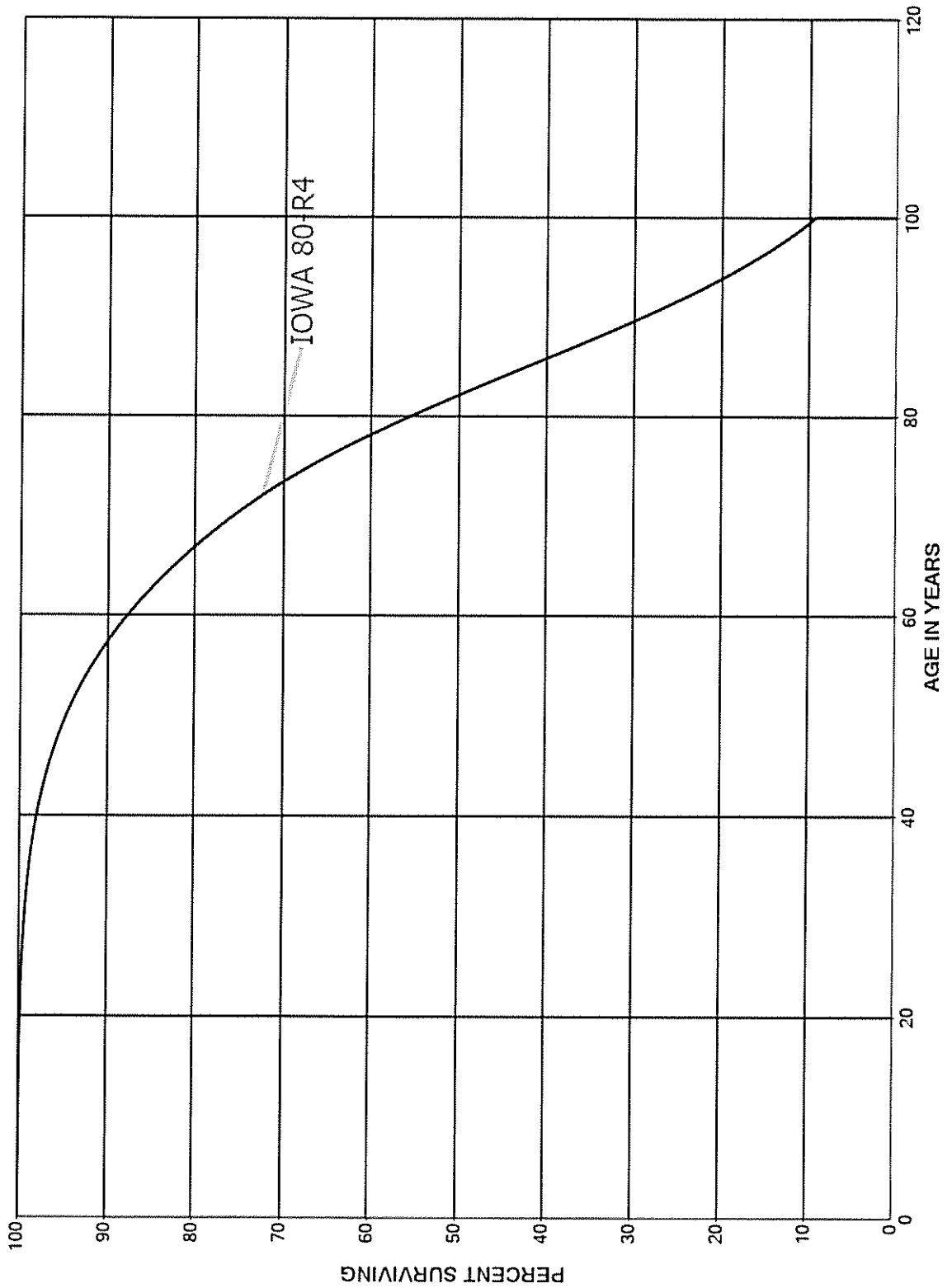
AVISTA CORPORATION

ACCOUNT 330.4 LAND EASEMENTS

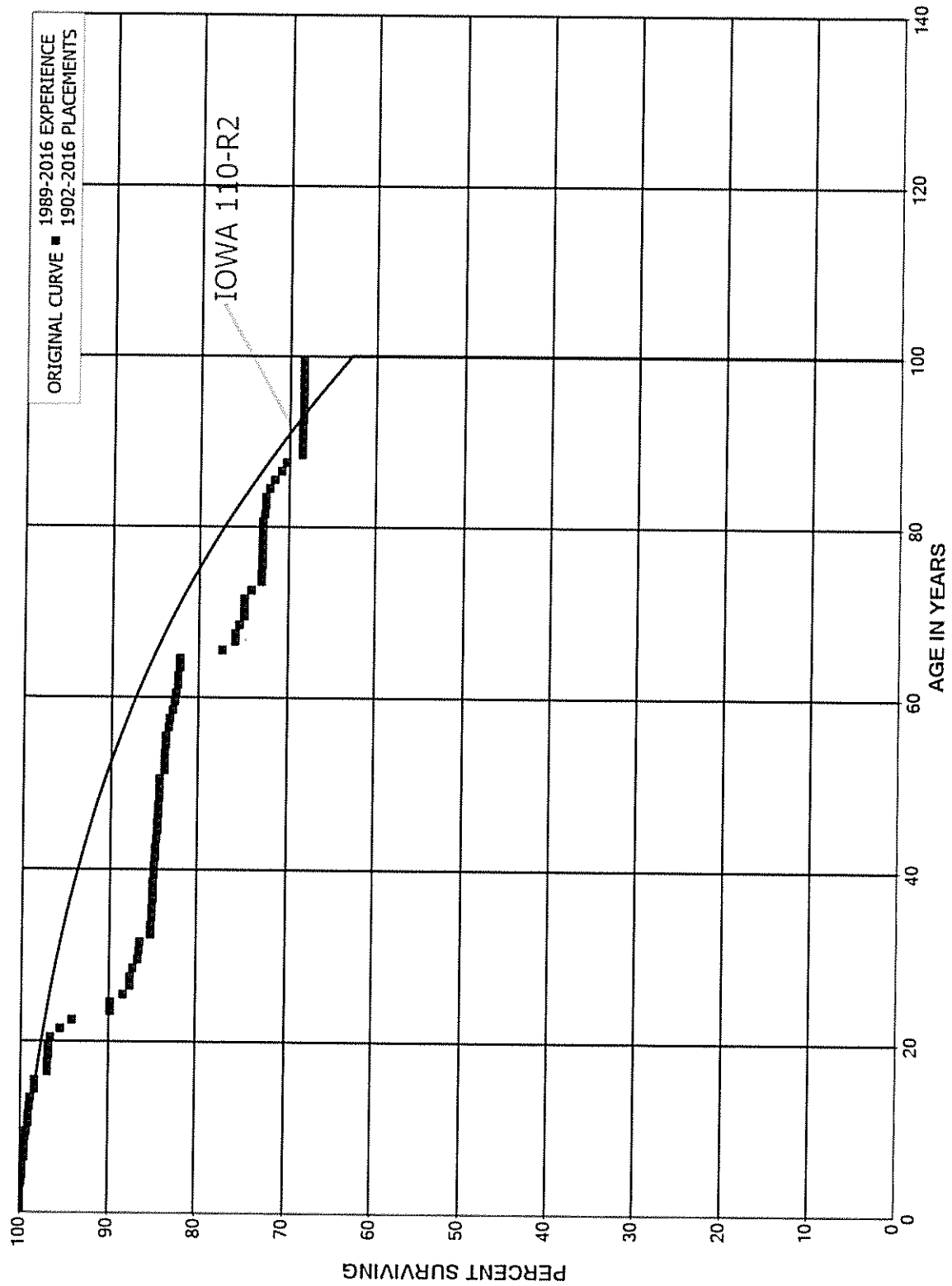
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1999-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	91,212		0.0000	1.0000	80.53
80.5	117,853		0.0000	1.0000	80.53
81.5	119,610		0.0000	1.0000	80.53
82.5	142,946		0.0000	1.0000	80.53
83.5	239,695		0.0000	1.0000	80.53
84.5	249,524		0.0000	1.0000	80.53
85.5	263,848		0.0000	1.0000	80.53
86.5	375,533		0.0000	1.0000	80.53
87.5	427,806		0.0000	1.0000	80.53
88.5	496,975		0.0000	1.0000	80.53
89.5	606,157		0.0000	1.0000	80.53
90.5	705,796		0.0000	1.0000	80.53
91.5	709,139		0.0000	1.0000	80.53
92.5	710,479		0.0000	1.0000	80.53
93.5	706,070		0.0000	1.0000	80.53
94.5	694,345		0.0000	1.0000	80.53
95.5	676,650		0.0000	1.0000	80.53
96.5	643,638		0.0000	1.0000	80.53
97.5	643,638		0.0000	1.0000	80.53
98.5	616,996		0.0000	1.0000	80.53
99.5	615,240		0.0000	1.0000	80.53
100.5	591,107		0.0000	1.0000	80.53
101.5	493,949		0.0000	1.0000	80.53
102.5	484,005		0.0000	1.0000	80.53
103.5	469,371		0.0000	1.0000	80.53
104.5	356,839		0.0000	1.0000	80.53
105.5	297,863		0.0000	1.0000	80.53
106.5	223,202		0.0000	1.0000	80.53
107.5	112,282		0.0000	1.0000	80.53
108.5	9,497		0.0000	1.0000	80.53
109.5	4,289		0.0000	1.0000	80.53
110.5					80.53

AVISTA CORPORATION
 ACCOUNT 330.41 LAND EASEMENTS - CONSERVATION - HABITAT
 SMOOTH SURVIVOR CURVE



AVISTA CORPORATION
 ACCOUNT 331 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,379,599	7,424	0.0002	0.9998	100.00
0.5	33,146,518		0.0000	1.0000	99.98
1.5	29,499,111		0.0000	1.0000	99.98
2.5	24,042,074	47,433	0.0020	0.9980	99.98
3.5	21,950,663	18,447	0.0008	0.9992	99.79
4.5	21,906,798	6,624	0.0003	0.9997	99.70
5.5	21,087,257	35,949	0.0017	0.9983	99.67
6.5	19,303,978	6,528	0.0003	0.9997	99.50
7.5	18,740,659	1,734	0.0001	0.9999	99.47
8.5	18,271,113	25,571	0.0014	0.9986	99.46
9.5	17,256,521	40,606	0.0024	0.9976	99.32
10.5	17,033,204	5,588	0.0003	0.9997	99.09
11.5	18,676,546	19,738	0.0011	0.9989	99.06
12.5	18,405,336	20,464	0.0011	0.9989	98.95
13.5	18,345,527	78,132	0.0043	0.9957	98.84
14.5	18,457,913	4,063	0.0002	0.9998	98.42
15.5	18,386,071	267,010	0.0145	0.9855	98.40
16.5	17,979,827	12,719	0.0007	0.9993	96.97
17.5	17,549,578	12,133	0.0007	0.9993	96.90
18.5	17,215,134	3,457	0.0002	0.9998	96.83
19.5	16,953,771	26,250	0.0015	0.9985	96.81
20.5	16,918,239	203,068	0.0120	0.9880	96.66
21.5	16,350,472	231,895	0.0142	0.9858	95.50
22.5	13,451,819	623,128	0.0463	0.9537	94.15
23.5	12,763,348		0.0000	1.0000	89.79
24.5	4,819,578	73,457	0.0152	0.9848	89.79
25.5	4,296,396	38,669	0.0090	0.9910	88.42
26.5	4,184,600		0.0000	1.0000	87.62
27.5	4,113,645	14,037	0.0034	0.9966	87.62
28.5	4,320,323	32,364	0.0075	0.9925	87.32
29.5	10,807,184	8,392	0.0008	0.9992	86.67
30.5	9,876,191	5,884	0.0006	0.9994	86.60
31.5	9,805,228	141,323	0.0144	0.9856	86.55
32.5	9,270,173	5,954	0.0006	0.9994	85.30
33.5	9,240,634	6,524	0.0007	0.9993	85.25
34.5	9,196,498	857	0.0001	0.9999	85.19
35.5	10,066,526	8,957	0.0009	0.9991	85.18
36.5	16,632,548	10,004	0.0006	0.9994	85.11
37.5	16,650,821	2,448	0.0001	0.9999	85.05
38.5	16,317,876	13,677	0.0008	0.9992	85.04

AVISTA CORPORATION

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,634,642	4,357	0.0003	0.9997	84.97
40.5	14,639,055	11,720	0.0008	0.9992	84.95
41.5	14,638,360	10,345	0.0007	0.9993	84.88
42.5	14,632,259	23,411	0.0016	0.9984	84.82
43.5	14,619,932	3,784	0.0003	0.9997	84.68
44.5	14,611,303	15,760	0.0011	0.9989	84.66
45.5	14,591,553	10,062	0.0007	0.9993	84.57
46.5	14,567,380	6,910	0.0005	0.9995	84.51
47.5	14,500,006	3,803	0.0003	0.9997	84.47
48.5	14,495,731	747	0.0001	0.9999	84.45
49.5	14,487,803	3,581	0.0002	0.9998	84.44
50.5	14,439,678	101,192	0.0070	0.9930	84.42
51.5	14,334,953	1,158	0.0001	0.9999	83.83
52.5	14,298,461		0.0000	1.0000	83.82
53.5	14,294,735	8,291	0.0006	0.9994	83.82
54.5	14,262,524	1,919	0.0001	0.9999	83.78
55.5	14,245,654	54,068	0.0038	0.9962	83.76
56.5	13,944,717	23,774	0.0017	0.9983	83.45
57.5	7,575,333	29,370	0.0039	0.9961	83.30
58.5	7,543,206	25,819	0.0034	0.9966	82.98
59.5	7,559,402	2,550	0.0003	0.9997	82.70
60.5	7,586,577	29,517	0.0039	0.9961	82.67
61.5	7,572,187	571	0.0001	0.9999	82.35
62.5	7,587,211	16,876	0.0022	0.9978	82.34
63.5	6,685,849	1,898	0.0003	0.9997	82.16
64.5	228,662	13,137	0.0575	0.9425	82.13
65.5	203,012	3,787	0.0187	0.9813	77.42
66.5	530,105	339	0.0006	0.9994	75.97
67.5	534,817	2,648	0.0050	0.9950	75.92
68.5	541,675	4,239	0.0078	0.9922	75.55
69.5	547,943	159	0.0003	0.9997	74.96
70.5	556,352	174	0.0003	0.9997	74.93
71.5	562,102	5,852	0.0104	0.9896	74.91
72.5	568,209	7,883	0.0139	0.9861	74.13
73.5	1,342,571	483	0.0004	0.9996	73.10
74.5	1,341,830	1,658	0.0012	0.9988	73.08
75.5	1,340,806		0.0000	1.0000	72.99
76.5	1,340,406	353	0.0003	0.9997	72.99
77.5	1,352,382		0.0000	1.0000	72.97
78.5	1,800,551		0.0000	1.0000	72.97

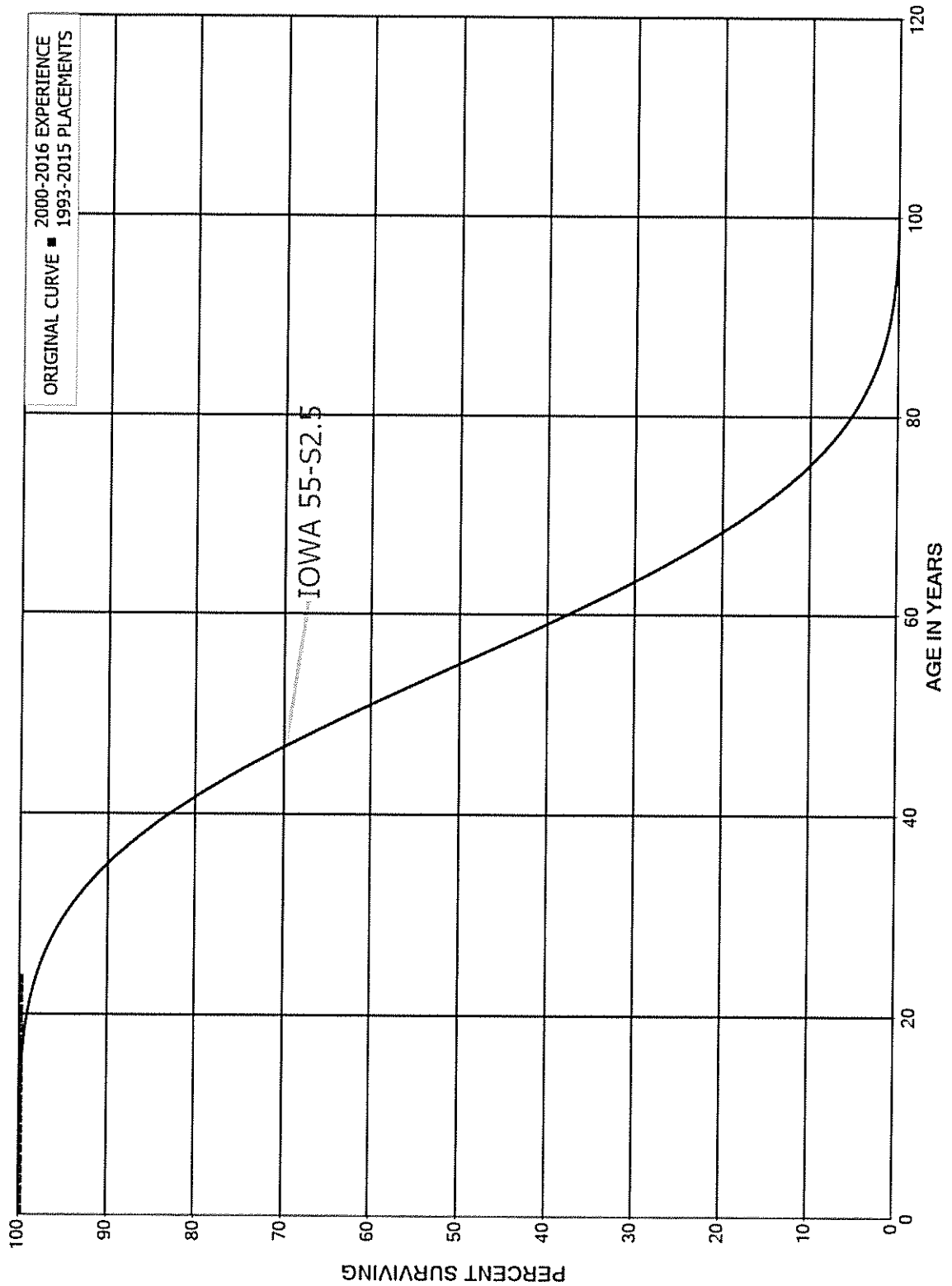
AVISTA CORPORATION

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2016			EXPERIENCE BAND 1989-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,799,961		0.0000	1.0000	72.97
80.5	1,938,558	4,953	0.0026	0.9974	72.97
81.5	1,937,048	3,530	0.0018	0.9982	72.78
82.5	2,058,971	1,609	0.0008	0.9992	72.65
83.5	2,072,965	12,000	0.0058	0.9942	72.59
84.5	2,075,324	16,304	0.0079	0.9921	72.17
85.5	2,074,019	21,390	0.0103	0.9897	71.60
86.5	2,091,243	17,342	0.0083	0.9917	70.86
87.5	2,020,089	50,497	0.0250	0.9750	70.28
88.5	1,949,742		0.0000	1.0000	68.52
89.5	1,930,838	1,182	0.0006	0.9994	68.52
90.5	1,910,209		0.0000	1.0000	68.48
91.5	1,908,710	837	0.0004	0.9996	68.48
92.5	1,904,013	1,734	0.0009	0.9991	68.45
93.5	1,900,031		0.0000	1.0000	68.39
94.5	1,548,912		0.0000	1.0000	68.39
95.5	1,541,725		0.0000	1.0000	68.39
96.5	1,529,811		0.0000	1.0000	68.39
97.5	1,515,013		0.0000	1.0000	68.39
98.5	1,507,071		0.0000	1.0000	68.39
99.5	1,504,773	36,032	0.0239	0.9761	68.39
100.5	1,456,493	1,901	0.0013	0.9987	66.75
101.5	689,567		0.0000	1.0000	66.66
102.5	687,728		0.0000	1.0000	66.66
103.5	685,668	11,742	0.0171	0.9829	66.66
104.5	672,703		0.0000	1.0000	65.52
105.5	658,974		0.0000	1.0000	65.52
106.5	262,841		0.0000	1.0000	65.52
107.5	262,678		0.0000	1.0000	65.52
108.5	126,397	747	0.0059	0.9941	65.52
109.5	122,111		0.0000	1.0000	65.13
110.5					65.13

AVISTA CORPORATION
 ACCOUNT 331.1 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 331.1 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION

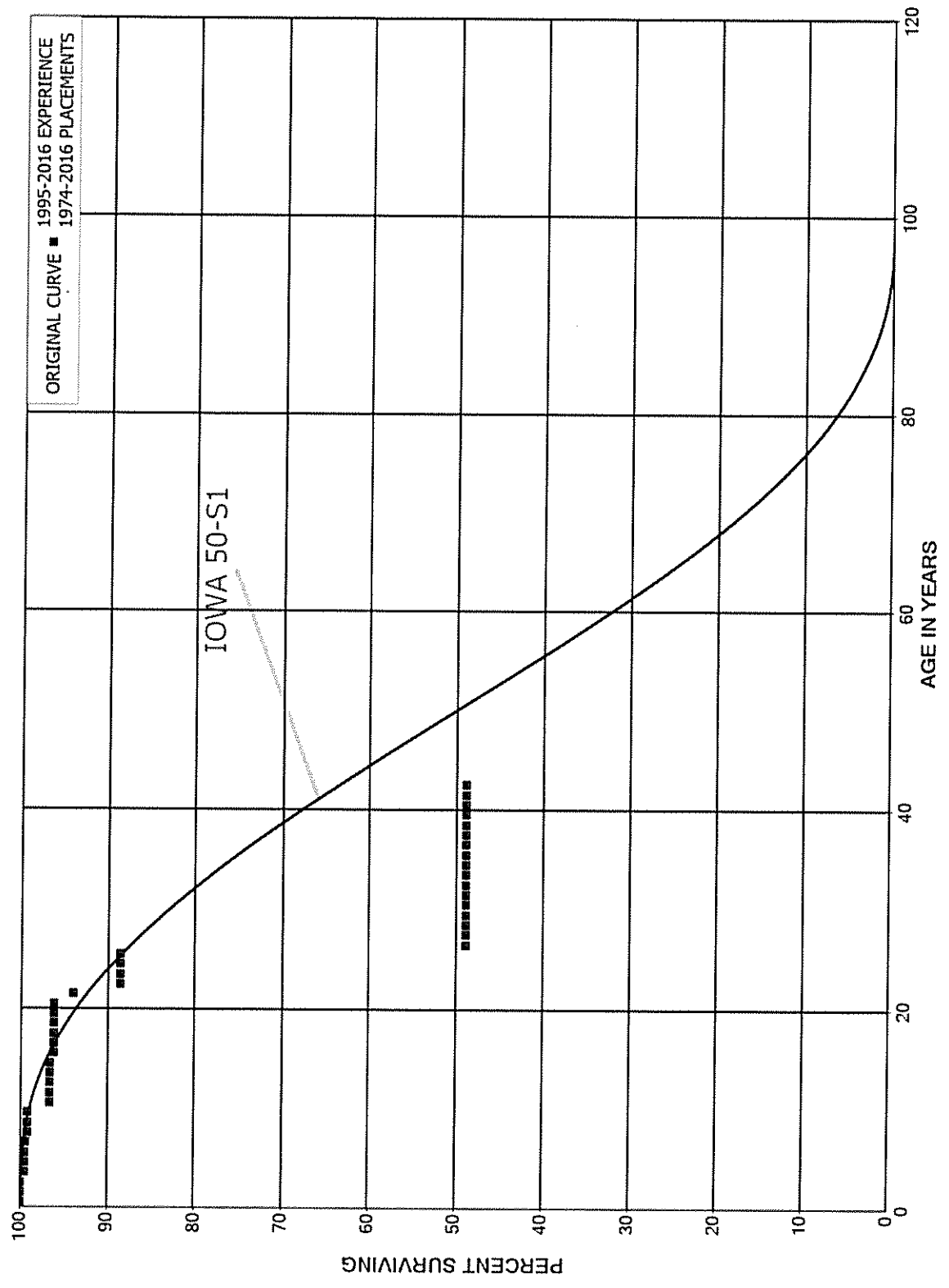
ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2015

EXPERIENCE BAND 2000-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	129,196		0.0000	1.0000	100.00
0.5	129,196		0.0000	1.0000	100.00
1.5	125,930		0.0000	1.0000	100.00
2.5	125,930		0.0000	1.0000	100.00
3.5	125,930		0.0000	1.0000	100.00
4.5	121,084		0.0000	1.0000	100.00
5.5	123,880		0.0000	1.0000	100.00
6.5	175,824		0.0000	1.0000	100.00
7.5	175,824		0.0000	1.0000	100.00
8.5	175,824		0.0000	1.0000	100.00
9.5	175,824		0.0000	1.0000	100.00
10.5	86,060		0.0000	1.0000	100.00
11.5	86,060		0.0000	1.0000	100.00
12.5	86,060		0.0000	1.0000	100.00
13.5	76,591		0.0000	1.0000	100.00
14.5	76,591		0.0000	1.0000	100.00
15.5	70,333		0.0000	1.0000	100.00
16.5	67,668		0.0000	1.0000	100.00
17.5	67,668		0.0000	1.0000	100.00
18.5	67,668		0.0000	1.0000	100.00
19.5	67,668		0.0000	1.0000	100.00
20.5	67,668		0.0000	1.0000	100.00
21.5	67,668		0.0000	1.0000	100.00
22.5	64,872		0.0000	1.0000	100.00
23.5					100.00

AVISTA CORPORATION
 ACCOUNT 331.2 STRUCTURES AND IMPROVEMENTS - RECREATION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 331.2 STRUCTURES AND IMPROVEMENTS - RECREATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2016

EXPERIENCE BAND 1995-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,402,992		0.0000	1.0000	100.00
0.5	8,254,445	6,944	0.0008	0.9992	100.00
1.5	7,259,253		0.0000	1.0000	99.92
2.5	3,461,970	14,099	0.0041	0.9959	99.92
3.5	3,143,288		0.0000	1.0000	99.51
4.5	2,866,399		0.0000	1.0000	99.51
5.5	2,817,687	4,098	0.0015	0.9985	99.51
6.5	2,735,961	4,487	0.0016	0.9984	99.36
7.5	2,583,431		0.0000	1.0000	99.20
8.5	2,572,156		0.0000	1.0000	99.20
9.5	2,208,944	58,421	0.0264	0.9736	99.20
10.5	1,663,508		0.0000	1.0000	96.58
11.5	1,663,508		0.0000	1.0000	96.58
12.5	1,138,057		0.0000	1.0000	96.58
13.5	1,134,029		0.0000	1.0000	96.58
14.5	1,086,625	4,454	0.0041	0.9959	96.58
15.5	787,229		0.0000	1.0000	96.18
16.5	719,339		0.0000	1.0000	96.18
17.5	719,339		0.0000	1.0000	96.18
18.5	719,339	50	0.0001	0.9999	96.18
19.5	726,968		0.0000	1.0000	96.18
20.5	732,948	16,927	0.0231	0.9769	96.18
21.5	694,486	39,609	0.0570	0.9430	93.95
22.5	580,915		0.0000	1.0000	88.60
23.5	467,661		0.0000	1.0000	88.60
24.5	44,556		0.0000	1.0000	88.60
25.5	44,556	19,999	0.4488	0.5512	88.60
26.5	13,660		0.0000	1.0000	48.83
27.5	13,660		0.0000	1.0000	48.83
28.5	13,660		0.0000	1.0000	48.83
29.5	13,660		0.0000	1.0000	48.83
30.5	13,660		0.0000	1.0000	48.83
31.5	13,660		0.0000	1.0000	48.83
32.5	13,660		0.0000	1.0000	48.83
33.5	13,660		0.0000	1.0000	48.83
34.5	13,660		0.0000	1.0000	48.83
35.5	13,660		0.0000	1.0000	48.83
36.5	13,660		0.0000	1.0000	48.83
37.5	13,660		0.0000	1.0000	48.83
38.5	13,660		0.0000	1.0000	48.83

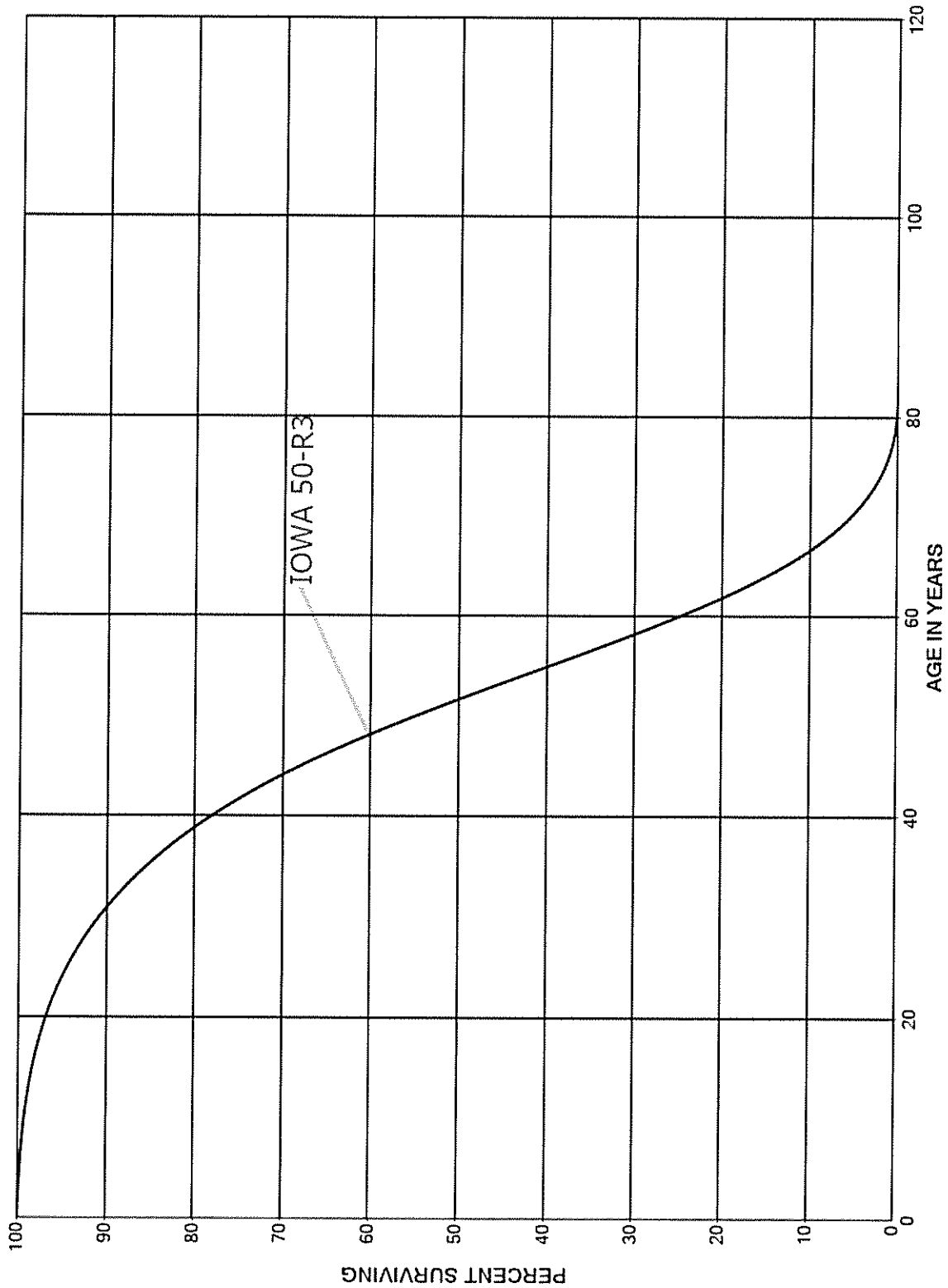
AVISTA CORPORATION

ACCOUNT 331.2 STRUCTURES AND IMPROVEMENTS - RECREATION

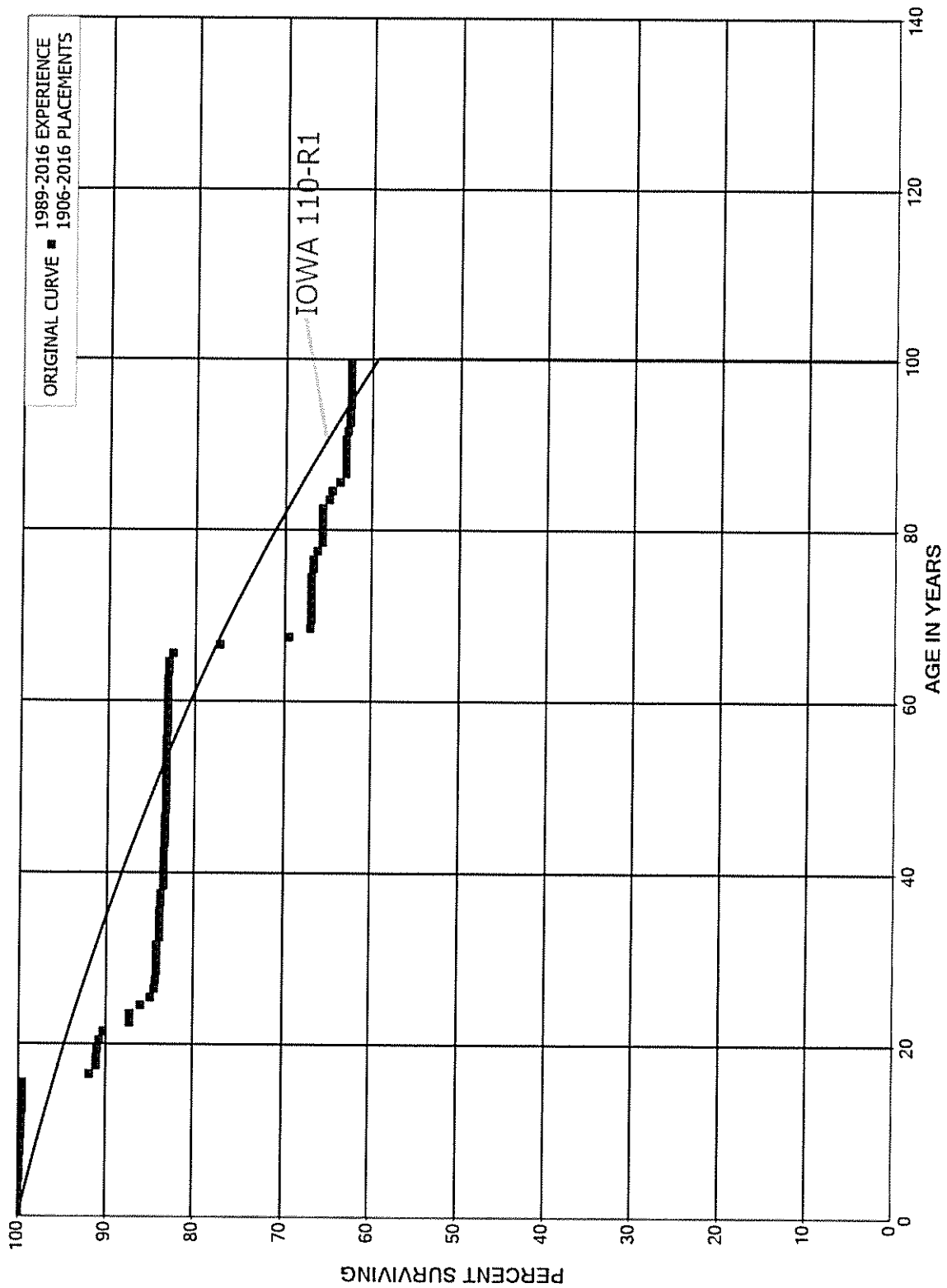
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2016			EXPERIENCE BAND 1995-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,660		0.0000	1.0000	48.83
40.5	13,660		0.0000	1.0000	48.83
41.5	5,980		0.0000	1.0000	48.83
42.5					48.83

AVISTA CORPORATION
 ACCOUNT 331.26 STRUCTURES AND IMPROVEMENTS - RECREATION INFORMATION AND EDUCATION
 SMOOTH SURVIVOR CURVE



AVISTA CORPORATION
 ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	106,881,158		0.0000	1.0000	100.00
0.5	73,644,728	49,849	0.0007	0.9993	100.00
1.5	68,339,247	7,668	0.0001	0.9999	99.93
2.5	62,660,339	18,505	0.0003	0.9997	99.92
3.5	56,780,207	32,236	0.0006	0.9994	99.89
4.5	56,438,627	7,572	0.0001	0.9999	99.83
5.5	53,890,339	10,676	0.0002	0.9998	99.82
6.5	48,378,041	33,200	0.0007	0.9993	99.80
7.5	48,222,758		0.0000	1.0000	99.73
8.5	48,313,303	33,365	0.0007	0.9993	99.73
9.5	48,195,157	32,966	0.0007	0.9993	99.66
10.5	48,092,298	13,566	0.0003	0.9997	99.60
11.5	44,110,030	13,072	0.0003	0.9997	99.57
12.5	42,140,772	1,013	0.0000	1.0000	99.54
13.5	41,681,437	4,455	0.0001	0.9999	99.54
14.5	41,703,378	2,008	0.0000	1.0000	99.53
15.5	41,652,768	3,215,004	0.0772	0.9228	99.52
16.5	37,360,826	315,084	0.0084	0.9916	91.84
17.5	32,319,692	2,081	0.0001	0.9999	91.06
18.5	28,436,948	51,329	0.0018	0.9982	91.06
19.5	26,979,537	63,157	0.0023	0.9977	90.89
20.5	26,712,626	119,985	0.0045	0.9955	90.68
21.5	22,535,965	751,769	0.0334	0.9666	90.27
22.5	17,767,382	840	0.0000	1.0000	87.26
23.5	17,071,354	226,688	0.0133	0.9867	87.26
24.5	10,586,625	134,166	0.0127	0.9873	86.10
25.5	8,620,319	46,617	0.0054	0.9946	85.01
26.5	6,528,453	10,502	0.0016	0.9984	84.55
27.5	6,193,171	6,603	0.0011	0.9989	84.41
28.5	5,871,527	1,274	0.0002	0.9998	84.32
29.5	32,219,541	15,148	0.0005	0.9995	84.30
30.5	32,209,981	2,274	0.0001	0.9999	84.27
31.5	32,221,078	125,884	0.0039	0.9961	84.26
32.5	32,117,465	72	0.0000	1.0000	83.93
33.5	32,153,229	5,037	0.0002	0.9998	83.93
34.5	32,182,799	3,288	0.0001	0.9999	83.92
35.5	32,198,864	36,186	0.0011	0.9989	83.91
36.5	48,245,941	2,326	0.0000	1.0000	83.81
37.5	48,272,467	153,242	0.0032	0.9968	83.81
38.5	48,085,826	31,014	0.0006	0.9994	83.54

AVISTA CORPORATION

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2016			EXPERIENCE BAND 1989-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	47,499,876		0.0000	1.0000	83.49
40.5	47,376,108	3,265	0.0001	0.9999	83.49
41.5	47,375,957		0.0000	1.0000	83.48
42.5	47,358,067	30,082	0.0006	0.9994	83.48
43.5	46,346,618	27,143	0.0006	0.9994	83.43
44.5	44,781,906	6,390	0.0001	0.9999	83.38
45.5	44,759,212	13,119	0.0003	0.9997	83.37
46.5	44,683,469	4,978	0.0001	0.9999	83.35
47.5	44,565,802	14,316	0.0003	0.9997	83.34
48.5	44,429,543		0.0000	1.0000	83.31
49.5	44,311,549	14,799	0.0003	0.9997	83.31
50.5	44,187,893		0.0000	1.0000	83.28
51.5	44,111,122	1,301	0.0000	1.0000	83.28
52.5	44,111,849	11,233	0.0003	0.9997	83.28
53.5	43,932,058	10,325	0.0002	0.9998	83.26
54.5	43,870,407	4,482	0.0001	0.9999	83.24
55.5	43,565,586	8,212	0.0002	0.9998	83.23
56.5	43,332,908	867	0.0000	1.0000	83.21
57.5	16,500,270	461	0.0000	1.0000	83.21
58.5	16,594,144	9,003	0.0005	0.9995	83.21
59.5	16,583,609	1,761	0.0001	0.9999	83.17
60.5	16,614,634	73	0.0000	1.0000	83.16
61.5	16,612,269	5,021	0.0003	0.9997	83.16
62.5	16,585,673	3,283	0.0002	0.9998	83.13
63.5	16,571,161	8,612	0.0005	0.9995	83.11
64.5	484,777	2,562	0.0053	0.9947	83.07
65.5	548,609	35,443	0.0646	0.9354	82.63
66.5	1,185,810	118,780	0.1002	0.8998	77.29
67.5	949,725	33,714	0.0355	0.9645	69.55
68.5	939,976	2,290	0.0024	0.9976	67.08
69.5	1,030,447		0.0000	1.0000	66.92
70.5	1,091,169		0.0000	1.0000	66.92
71.5	1,092,306		0.0000	1.0000	66.92
72.5	1,103,406		0.0000	1.0000	66.92
73.5	3,855,756		0.0000	1.0000	66.92
74.5	3,855,599	13,674	0.0035	0.9965	66.92
75.5	3,842,131		0.0000	1.0000	66.68
76.5	3,845,163	20,282	0.0053	0.9947	66.68
77.5	3,827,696	33,261	0.0087	0.9913	66.33
78.5	4,425,821		0.0000	1.0000	65.75

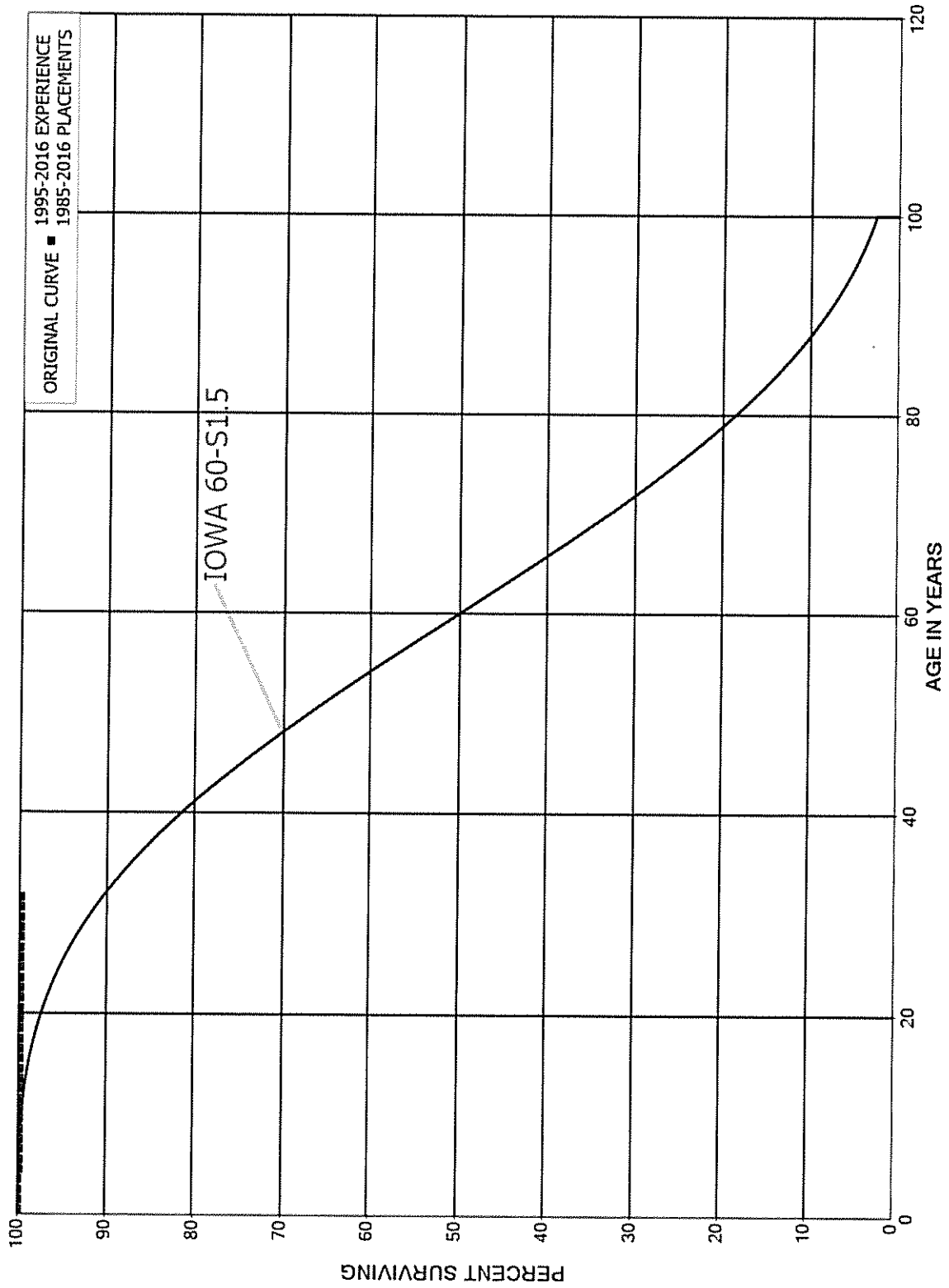
AVISTA CORPORATION

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2016			EXPERIENCE BAND 1989-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,449,321		0.0000	1.0000	65.75
80.5	5,232,257		0.0000	1.0000	65.75
81.5	5,238,862		0.0000	1.0000	65.75
82.5	5,570,228	66,525	0.0119	0.9881	65.75
83.5	5,503,258	32,159	0.0058	0.9942	64.97
84.5	5,470,679	75,092	0.0137	0.9863	64.59
85.5	5,393,560	50,394	0.0093	0.9907	63.70
86.5	5,273,911		0.0000	1.0000	63.11
87.5	5,263,504		0.0000	1.0000	63.11
88.5	5,235,923		0.0000	1.0000	63.11
89.5	5,230,606		0.0000	1.0000	63.11
90.5	5,224,026	23,510	0.0045	0.9955	63.11
91.5	5,193,224	21,086	0.0041	0.9959	62.82
92.5	5,157,009	106	0.0000	1.0000	62.57
93.5	5,064,149	4,397	0.0009	0.9991	62.57
94.5	4,486,331		0.0000	1.0000	62.51
95.5	4,467,276		0.0000	1.0000	62.51
96.5	4,437,441		0.0000	1.0000	62.51
97.5	4,343,633		0.0000	1.0000	62.51
98.5	4,279,395		0.0000	1.0000	62.51
99.5	4,277,865		0.0000	1.0000	62.51
100.5	4,265,995	15,869	0.0037	0.9963	62.51
101.5	1,674,089	12,695	0.0076	0.9924	62.28
102.5	1,661,052		0.0000	1.0000	61.81
103.5	1,660,629	20,683	0.0125	0.9875	61.81
104.5	1,636,150		0.0000	1.0000	61.04
105.5	1,633,325		0.0000	1.0000	61.04
106.5	1,016,655	67,792	0.0667	0.9333	61.04
107.5	924,981	2,576	0.0028	0.9972	56.97
108.5	250,930		0.0000	1.0000	56.81
109.5	244,325		0.0000	1.0000	56.81
110.5					56.81

AVISTA CORPORATION
 ACCOUNT 332.1 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 332.1 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION

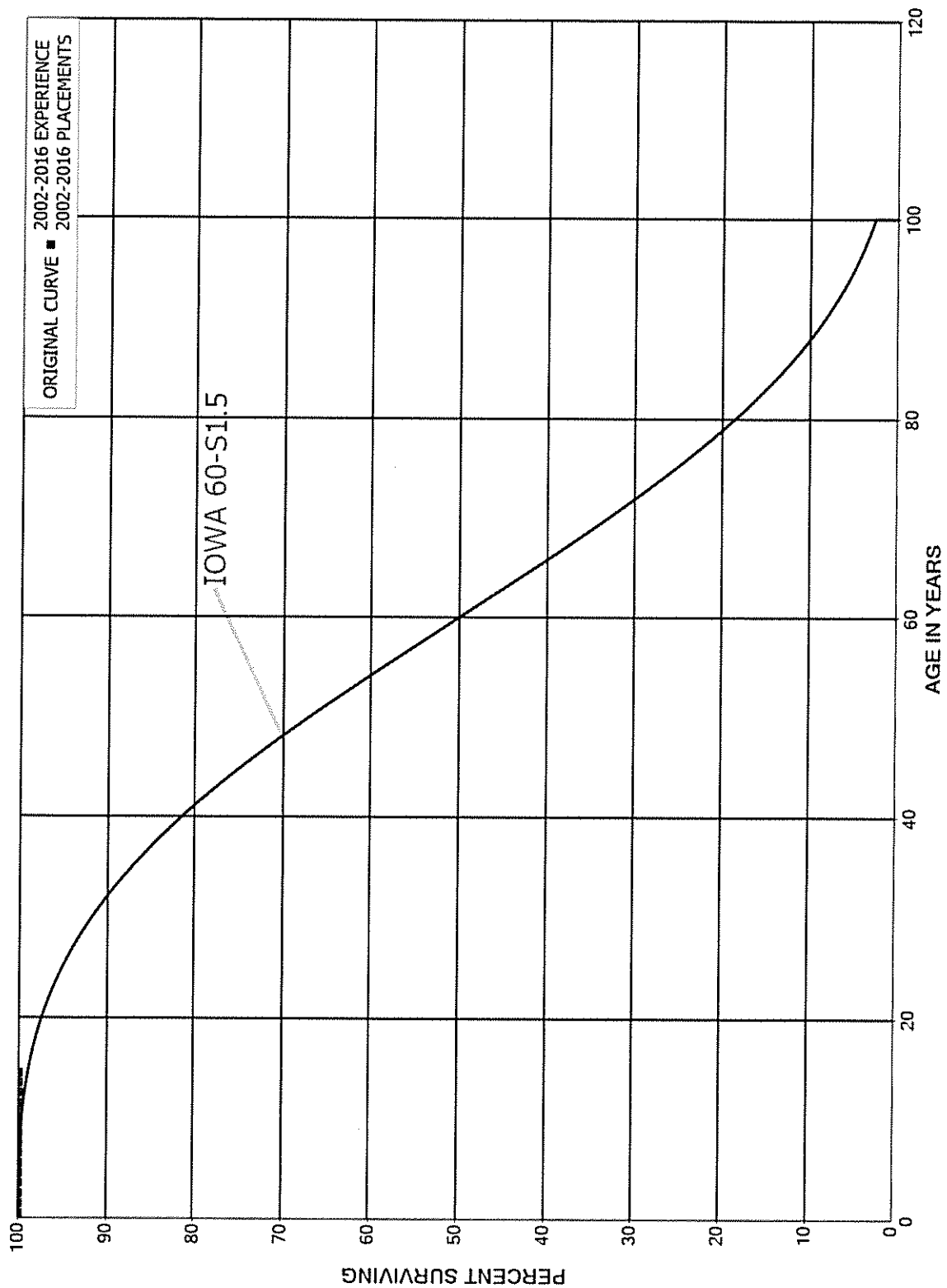
ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2016

EXPERIENCE BAND 1995-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,649,059		0.0000	1.0000	100.00
0.5	17,468,173		0.0000	1.0000	100.00
1.5	17,350,649	10,154	0.0006	0.9994	100.00
2.5	16,220,342		0.0000	1.0000	99.94
3.5	13,075,834	8,276	0.0006	0.9994	99.94
4.5	12,771,904		0.0000	1.0000	99.88
5.5	12,760,765		0.0000	1.0000	99.88
6.5	12,526,324		0.0000	1.0000	99.88
7.5	12,343,939		0.0000	1.0000	99.88
8.5	7,054,343		0.0000	1.0000	99.88
9.5	3,937,875		0.0000	1.0000	99.88
10.5	3,898,292		0.0000	1.0000	99.88
11.5	3,600,539		0.0000	1.0000	99.88
12.5	2,425,830		0.0000	1.0000	99.88
13.5	2,045,984		0.0000	1.0000	99.88
14.5	2,045,984		0.0000	1.0000	99.88
15.5	1,224,392		0.0000	1.0000	99.88
16.5	1,224,392		0.0000	1.0000	99.88
17.5	1,220,858		0.0000	1.0000	99.88
18.5	1,220,858		0.0000	1.0000	99.88
19.5	1,220,858		0.0000	1.0000	99.88
20.5	1,220,858		0.0000	1.0000	99.88
21.5	1,170,858		0.0000	1.0000	99.88
22.5	1,154,725		0.0000	1.0000	99.88
23.5	1,154,725		0.0000	1.0000	99.88
24.5	1,154,725		0.0000	1.0000	99.88
25.5	1,041,667		0.0000	1.0000	99.88
26.5	1,041,667		0.0000	1.0000	99.88
27.5	1,041,667		0.0000	1.0000	99.88
28.5	1,041,667		0.0000	1.0000	99.88
29.5	1,041,667		0.0000	1.0000	99.88
30.5	1,041,667		0.0000	1.0000	99.88
31.5					99.88

AVISTA CORPORATION
 ACCOUNT 332.15 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 332.15 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE
CONSERVATION

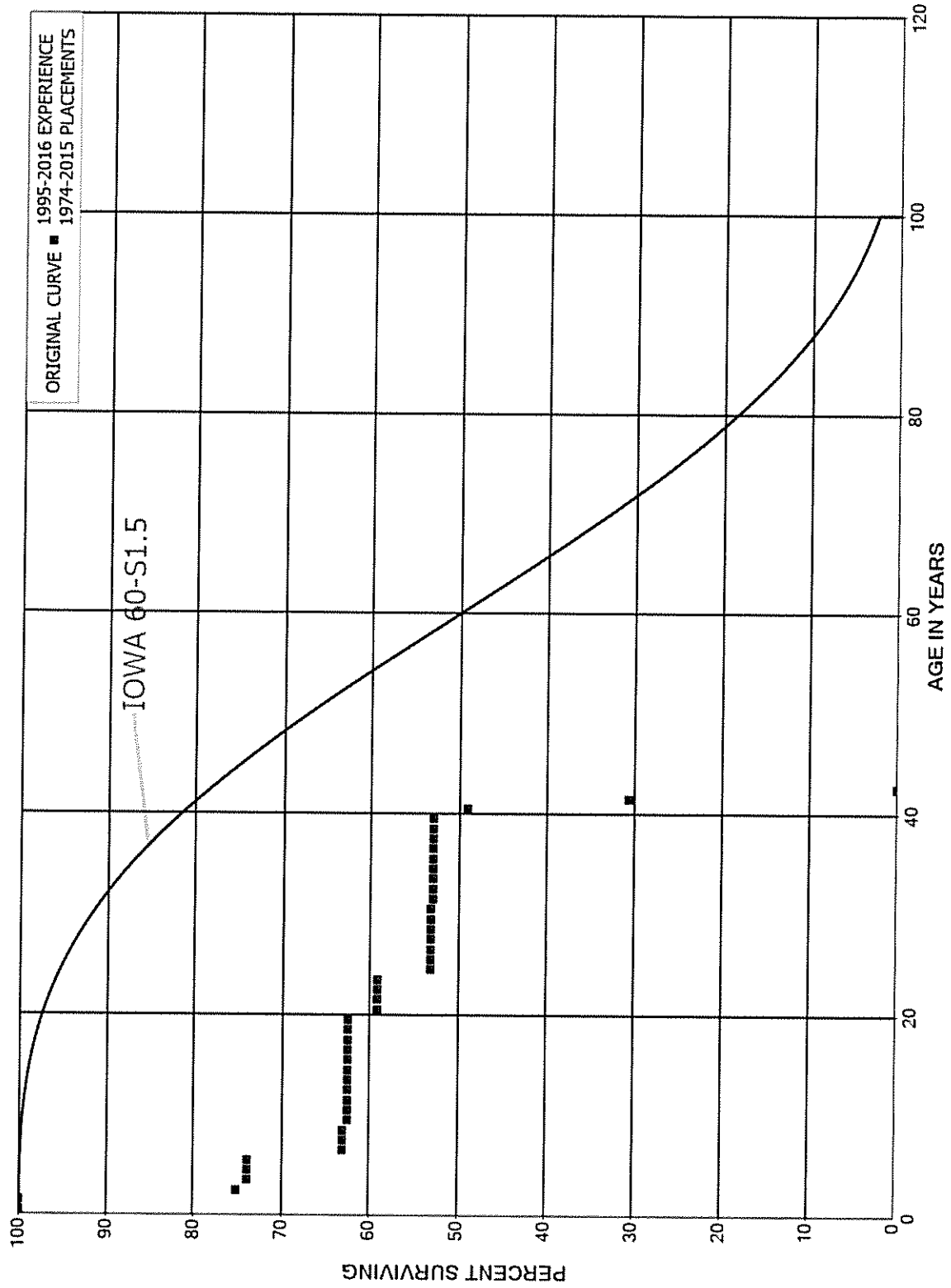
ORIGINAL LIFE TABLE

PLACEMENT BAND 2002-2016

EXPERIENCE BAND 2002-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,738,835		0.0000	1.0000	100.00
0.5	2,416,949		0.0000	1.0000	100.00
1.5	2,341,746		0.0000	1.0000	100.00
2.5	2,341,746		0.0000	1.0000	100.00
3.5	1,484,387		0.0000	1.0000	100.00
4.5	1,484,387		0.0000	1.0000	100.00
5.5	1,484,387		0.0000	1.0000	100.00
6.5	1,484,387		0.0000	1.0000	100.00
7.5	1,484,387		0.0000	1.0000	100.00
8.5	1,484,387		0.0000	1.0000	100.00
9.5	1,474,350		0.0000	1.0000	100.00
10.5	1,474,350		0.0000	1.0000	100.00
11.5	1,460,167		0.0000	1.0000	100.00
12.5	481,128		0.0000	1.0000	100.00
13.5	218,446		0.0000	1.0000	100.00
14.5					100.00

AVISTA CORPORATION
 ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS - RECREATION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS - RECREATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2015

EXPERIENCE BAND 1995-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	192,990		0.0000	1.0000	100.00
0.5	220,472		0.0000	1.0000	100.00
1.5	155,494	38,546	0.2479	0.7521	100.00
2.5	267,093	4,668	0.0175	0.9825	75.21
3.5	322,549		0.0000	1.0000	73.90
4.5	343,970		0.0000	1.0000	73.90
5.5	471,099	69,346	0.1472	0.8528	73.90
6.5	401,753		0.0000	1.0000	63.02
7.5	435,397		0.0000	1.0000	63.02
8.5	465,476	3,966	0.0085	0.9915	63.02
9.5	462,621		0.0000	1.0000	62.48
10.5	455,063		0.0000	1.0000	62.48
11.5	455,063		0.0000	1.0000	62.48
12.5	636,381		0.0000	1.0000	62.48
13.5	636,381		0.0000	1.0000	62.48
14.5	623,021		0.0000	1.0000	62.48
15.5	623,021		0.0000	1.0000	62.48
16.5	637,565		0.0000	1.0000	62.48
17.5	637,565		0.0000	1.0000	62.48
18.5	646,612		0.0000	1.0000	62.48
19.5	725,402	38,791	0.0535	0.9465	62.48
20.5	688,443		0.0000	1.0000	59.14
21.5	658,685		0.0000	1.0000	59.14
22.5	631,203		0.0000	1.0000	59.14
23.5	631,203	63,285	0.1003	0.8997	59.14
24.5	485,726		0.0000	1.0000	53.21
25.5	425,602		0.0000	1.0000	53.21
26.5	408,147		0.0000	1.0000	53.21
27.5	350,364		0.0000	1.0000	53.21
28.5	350,364		0.0000	1.0000	53.21
29.5	316,721		0.0000	1.0000	53.21
30.5	286,641	1,111	0.0039	0.9961	53.21
31.5	285,530		0.0000	1.0000	53.01
32.5	285,530	588	0.0021	0.9979	53.01
33.5	284,943		0.0000	1.0000	52.90
34.5	103,624		0.0000	1.0000	52.90
35.5	103,624		0.0000	1.0000	52.90
36.5	103,624	1	0.0000	1.0000	52.90
37.5	103,623		0.0000	1.0000	52.90
38.5	89,669		0.0000	1.0000	52.90

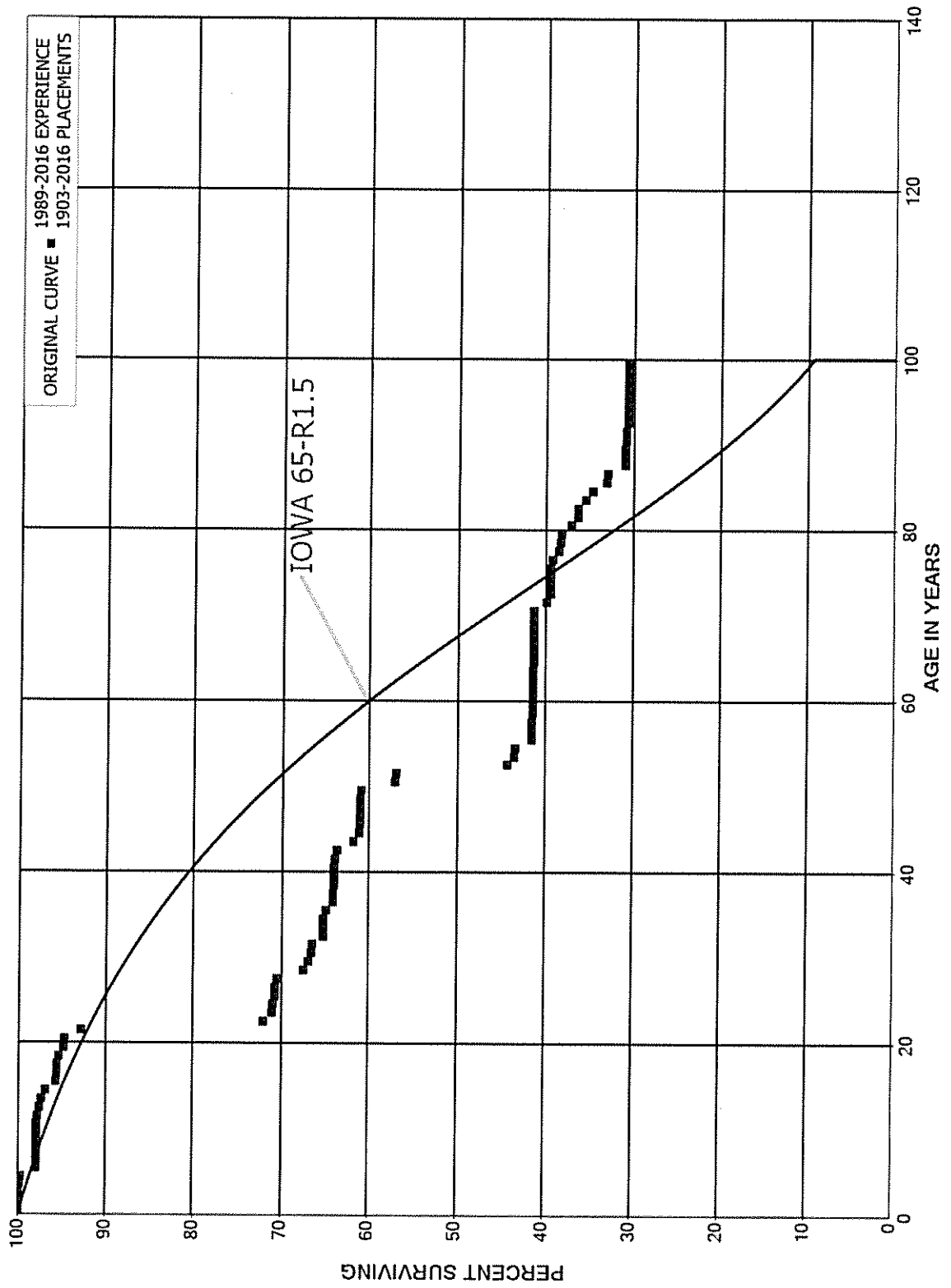
AVISTA CORPORATION

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS - RECREATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2015			EXPERIENCE BAND 1995-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	89,669	6,582	0.0734	0.9266	52.90
40.5	80,621	30,278	0.3756	0.6244	49.01
41.5	1,831	1,831	1.0000		30.61
42.5					

AVISTA CORPORATION
 ACCOUNT 333 TURBINES AND GENERATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 333 TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	197,278,231		0.0000	1.0000	100.00
0.5	138,244,104	13,308	0.0001	0.9999	100.00
1.5	138,319,824	3,678	0.0000	1.0000	99.99
2.5	134,672,448	234,186	0.0017	0.9983	99.99
3.5	134,589,093	92,320	0.0007	0.9993	99.81
4.5	127,733,500	2,273,055	0.0178	0.9822	99.75
5.5	116,101,093		0.0000	1.0000	97.97
6.5	107,440,721		0.0000	1.0000	97.97
7.5	89,758,057	22,042	0.0002	0.9998	97.97
8.5	81,922,880	40,940	0.0005	0.9995	97.95
9.5	68,631,093	3,349	0.0000	1.0000	97.90
10.5	69,355,982	16,459	0.0002	0.9998	97.89
11.5	79,013,804	215,937	0.0027	0.9973	97.87
12.5	72,799,399	130,795	0.0018	0.9982	97.60
13.5	72,865,949	332,056	0.0046	0.9954	97.43
14.5	72,341,280	933,720	0.0129	0.9871	96.98
15.5	62,306,471	65,243	0.0010	0.9990	95.73
16.5	60,788,508	8,400	0.0001	0.9999	95.63
17.5	58,773,129	143,091	0.0024	0.9976	95.62
18.5	57,711,915	348,481	0.0060	0.9940	95.38
19.5	56,048,904	21,210	0.0004	0.9996	94.81
20.5	55,297,693	1,109,884	0.0201	0.9799	94.77
21.5	50,754,253	11,351,888	0.2237	0.7763	92.87
22.5	36,114,361	534,712	0.0148	0.9852	72.10
23.5	33,120,044	26,759	0.0008	0.9992	71.03
24.5	20,702,647	61,064	0.0029	0.9971	70.97
25.5	20,155,322	6,589	0.0003	0.9997	70.76
26.5	19,825,368	69,700	0.0035	0.9965	70.74
27.5	18,969,970	795,669	0.0419	0.9581	70.49
28.5	21,376,139	203,214	0.0095	0.9905	67.54
29.5	30,096,097	145,636	0.0048	0.9952	66.89
30.5	29,658,125	10,070	0.0003	0.9997	66.57
31.5	29,579,375	568,122	0.0192	0.9808	66.55
32.5	29,116,716	74	0.0000	1.0000	65.27
33.5	29,121,477	13,166	0.0005	0.9995	65.27
34.5	29,093,859	119,092	0.0041	0.9959	65.24
35.5	33,359,965	422,194	0.0127	0.9873	64.97
36.5	35,844,085	1,476	0.0000	1.0000	64.15
37.5	35,300,827	16,120	0.0005	0.9995	64.15
38.5	34,381,268	51,431	0.0015	0.9985	64.12

AVISTA CORPORATION

ACCOUNT 333 TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2016			EXPERIENCE BAND 1989-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	22,107,260	2,451	0.0001	0.9999	64.02	
40.5	22,096,021	18,751	0.0008	0.9992	64.02	
41.5	22,000,315	70,207	0.0032	0.9968	63.96	
42.5	21,908,307	661,207	0.0302	0.9698	63.76	
43.5	21,246,180	238,595	0.0112	0.9888	61.83	
44.5	21,005,721	9,601	0.0005	0.9995	61.14	
45.5	20,996,656	19,128	0.0009	0.9991	61.11	
46.5	20,957,130	885	0.0000	1.0000	61.05	
47.5	20,948,914	2,175	0.0001	0.9999	61.05	
48.5	20,929,553	19,273	0.0009	0.9991	61.05	
49.5	20,826,334	1,344,767	0.0646	0.9354	60.99	
50.5	19,482,548	23,378	0.0012	0.9988	57.05	
51.5	19,426,883	4,335,005	0.2231	0.7769	56.98	
52.5	15,089,253	250,513	0.0166	0.9834	44.27	
53.5	14,785,433	61,858	0.0042	0.9958	43.53	
54.5	14,701,965	613,855	0.0418	0.9582	43.35	
55.5	14,074,493		0.0000	1.0000	41.54	
56.5	10,408,301	702	0.0001	0.9999	41.54	
57.5	6,763,380	19,309	0.0029	0.9971	41.54	
58.5	6,676,256	721	0.0001	0.9999	41.42	
59.5	6,625,560		0.0000	1.0000	41.41	
60.5	6,520,841	1,618	0.0002	0.9998	41.41	
61.5	6,514,979	4,432	0.0007	0.9993	41.40	
62.5	6,510,249		0.0000	1.0000	41.38	
63.5	2,084,732	2,188	0.0010	0.9990	41.38	
64.5	163,215		0.0000	1.0000	41.33	
65.5	485,152		0.0000	1.0000	41.33	
66.5	838,655	123	0.0001	0.9999	41.33	
67.5	834,059	934	0.0011	0.9989	41.33	
68.5	853,569	0	0.0000	1.0000	41.28	
69.5	1,156,451		0.0000	1.0000	41.28	
70.5	1,288,894	46,085	0.0358	0.9642	41.28	
71.5	1,245,726	11,280	0.0091	0.9909	39.80	
72.5	1,246,036	1	0.0000	1.0000	39.44	
73.5	1,634,785		0.0000	1.0000	39.44	
74.5	1,675,791		0.0000	1.0000	39.44	
75.5	1,675,293	12,550	0.0075	0.9925	39.44	
76.5	1,679,756	26,472	0.0158	0.9842	39.15	
77.5	1,768,331	9,282	0.0052	0.9948	38.53	
78.5	2,135,062	10,382	0.0049	0.9951	38.33	

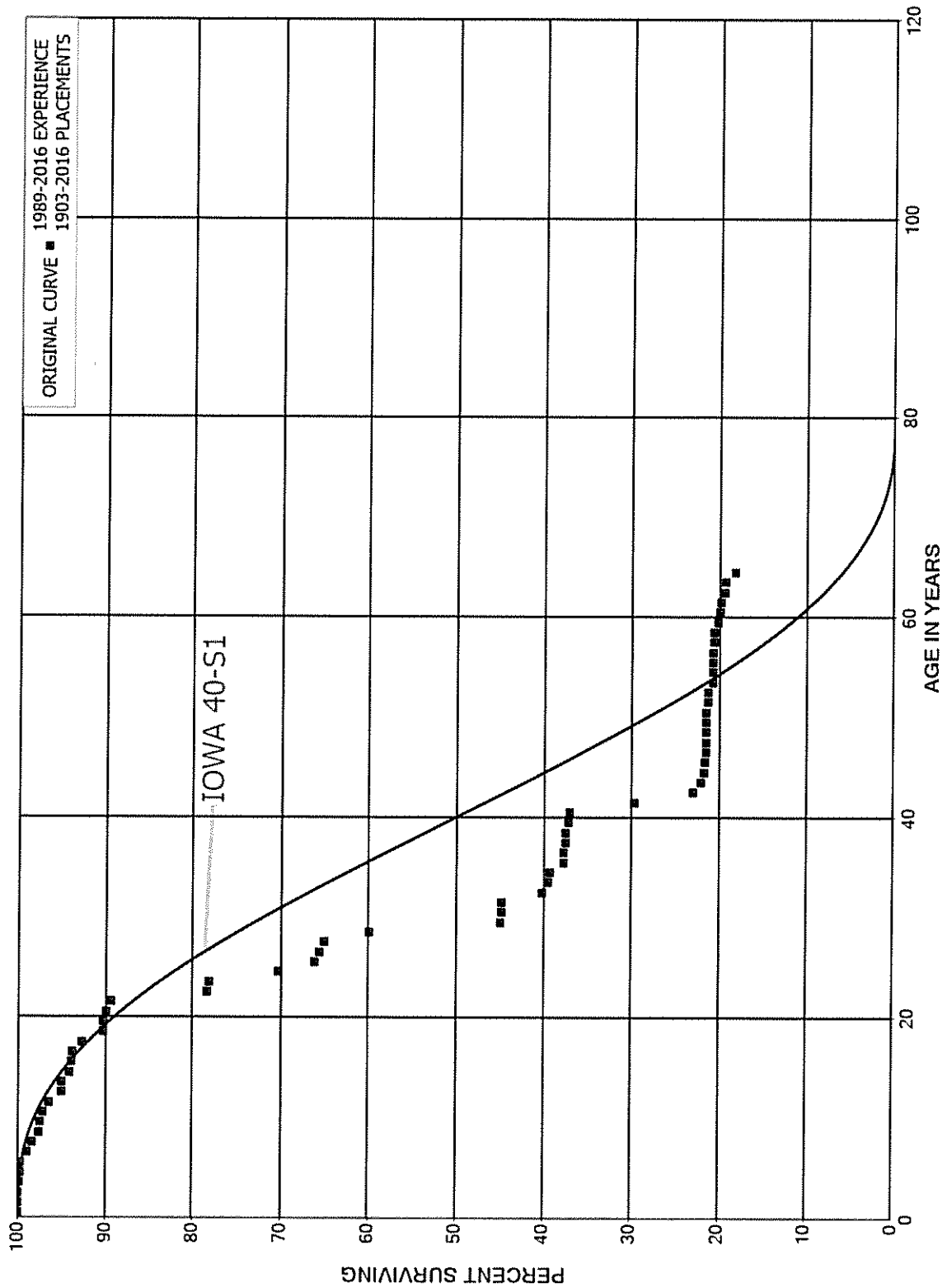
AVISTA CORPORATION

ACCOUNT 333 TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2016			EXPERIENCE BAND 1989-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,176,115	62,997	0.0289	0.9711	38.14
80.5	2,278,049	44,506	0.0195	0.9805	37.04
81.5	2,275,856		0.0000	1.0000	36.32
82.5	2,450,609	63,799	0.0260	0.9740	36.32
83.5	2,447,178	48,573	0.0198	0.9802	35.37
84.5	2,398,605	114,206	0.0476	0.9524	34.67
85.5	2,430,792	3,194	0.0013	0.9987	33.02
86.5	2,411,297	151,843	0.0630	0.9370	32.97
87.5	2,240,075		0.0000	1.0000	30.90
88.5	2,239,504		0.0000	1.0000	30.90
89.5	2,239,483	5,404	0.0024	0.9976	30.90
90.5	2,232,994	1,948	0.0009	0.9991	30.82
91.5	2,230,898	15,715	0.0070	0.9930	30.80
92.5	2,192,638		0.0000	1.0000	30.58
93.5	1,868,751		0.0000	1.0000	30.58
94.5	1,532,428		0.0000	1.0000	30.58
95.5	1,531,169		0.0000	1.0000	30.58
96.5	1,509,792		0.0000	1.0000	30.58
97.5	1,271,928		0.0000	1.0000	30.58
98.5	1,137,713		0.0000	1.0000	30.58
99.5	1,134,797	10,518	0.0093	0.9907	30.58
100.5	1,123,207		0.0000	1.0000	30.30
101.5	765,114		0.0000	1.0000	30.30
102.5	765,114		0.0000	1.0000	30.30
103.5	764,846	17,383	0.0227	0.9773	30.30
104.5	747,462	104,665	0.1400	0.8600	29.61
105.5	642,797	282,803	0.4400	0.5600	25.46
106.5	359,938		0.0000	1.0000	14.26
107.5	333,327		0.0000	1.0000	14.26
108.5	215,118		0.0000	1.0000	14.26
109.5	172,805		0.0000	1.0000	14.26
110.5					14.26

AVISTA CORPORATION
 ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	59,384,925	1,193	0.0000	1.0000	100.00
0.5	41,661,139		0.0000	1.0000	100.00
1.5	37,904,971		0.0000	1.0000	100.00
2.5	36,507,149	46,961	0.0013	0.9987	100.00
3.5	32,268,416	33,913	0.0011	0.9989	99.87
4.5	32,331,299	29,482	0.0009	0.9991	99.76
5.5	32,136,505	248,254	0.0077	0.9923	99.67
6.5	31,951,481	152,311	0.0048	0.9952	98.90
7.5	29,807,553	233,325	0.0078	0.9922	98.43
8.5	27,359,253	39,041	0.0014	0.9986	97.66
9.5	27,072,533	81,148	0.0030	0.9970	97.52
10.5	25,080,908	183,798	0.0073	0.9927	97.23
11.5	25,071,416	363,444	0.0145	0.9855	96.52
12.5	24,334,388	15,413	0.0006	0.9994	95.12
13.5	23,247,573	225,379	0.0097	0.9903	95.06
14.5	21,439,870	45,752	0.0021	0.9979	94.14
15.5	18,663,627	24,453	0.0013	0.9987	93.94
16.5	17,080,980	196,792	0.0115	0.9885	93.81
17.5	15,283,700	398,161	0.0261	0.9739	92.73
18.5	13,341,525	3,629	0.0003	0.9997	90.32
19.5	11,699,361	49,893	0.0043	0.9957	90.29
20.5	11,245,132	68,004	0.0060	0.9940	89.91
21.5	10,253,996	1,254,646	0.1224	0.8776	89.36
22.5	5,975,320	17,747	0.0030	0.9970	78.43
23.5	5,836,290	592,799	0.1016	0.8984	78.20
24.5	3,800,235	219,890	0.0579	0.9421	70.25
25.5	3,260,191	26,099	0.0080	0.9920	66.19
26.5	3,227,389	30,669	0.0095	0.9905	65.66
27.5	2,668,687	209,356	0.0784	0.9216	65.03
28.5	2,318,708	579,745	0.2500	0.7500	59.93
29.5	2,427,655	3,839	0.0016	0.9984	44.95
30.5	2,426,680	377	0.0002	0.9998	44.88
31.5	2,513,476	260,623	0.1037	0.8963	44.87
32.5	2,261,543	38,134	0.0169	0.9831	40.22
33.5	2,217,840	13,149	0.0059	0.9941	39.54
34.5	2,128,378	84,390	0.0396	0.9604	39.30
35.5	1,798,882	80	0.0000	1.0000	37.75
36.5	2,378,668	15,233	0.0064	0.9936	37.74
37.5	2,364,457	835	0.0004	0.9996	37.50
38.5	2,372,380	18,108	0.0076	0.9924	37.49

AVISTA CORPORATION

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2016			EXPERIENCE BAND 1989-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,339,092	7,154	0.0031	0.9969	37.20
40.5	2,334,017	470,417	0.2015	0.7985	37.09
41.5	1,864,006	419,982	0.2253	0.7747	29.61
42.5	1,445,502	56,696	0.0392	0.9608	22.94
43.5	1,359,888	21,424	0.0158	0.9842	22.04
44.5	1,338,891	2,775	0.0021	0.9979	21.69
45.5	1,331,138	5,930	0.0045	0.9955	21.65
46.5	1,301,164	2,231	0.0017	0.9983	21.55
47.5	1,299,139	526	0.0004	0.9996	21.52
48.5	1,286,772	46	0.0000	1.0000	21.51
49.5	1,282,173	557	0.0004	0.9996	21.51
50.5	1,275,903	10,568	0.0083	0.9917	21.50
51.5	1,273,409	4,620	0.0036	0.9964	21.32
52.5	1,281,021	30,134	0.0235	0.9765	21.24
53.5	1,251,590	3,828	0.0031	0.9969	20.74
54.5	1,248,661		0.0000	1.0000	20.68
55.5	1,248,705	84	0.0001	0.9999	20.68
56.5	1,248,456	4,681	0.0037	0.9963	20.68
57.5	1,242,084	1,692	0.0014	0.9986	20.60
58.5	1,270,117	21,233	0.0167	0.9833	20.57
59.5	1,191,863	18,004	0.0151	0.9849	20.23
60.5	1,171,011	3,360	0.0029	0.9971	19.92
61.5	1,163,615	30,338	0.0261	0.9739	19.87
62.5	1,133,316	1,439	0.0013	0.9987	19.35
63.5	1,044,580	60,243	0.0577	0.9423	19.32
64.5	108,963	1,932	0.0177	0.9823	18.21
65.5	122,011	6,983	0.0572	0.9428	17.89
66.5	123,864	734	0.0059	0.9941	16.86
67.5	185,652	744	0.0040	0.9960	16.76
68.5	196,171	16	0.0001	0.9999	16.69
69.5	244,499		0.0000	1.0000	16.69
70.5	265,549	24	0.0001	0.9999	16.69
71.5	266,119	2,349	0.0088	0.9912	16.69
72.5	263,861	68	0.0003	0.9997	16.54
73.5	361,985	431	0.0012	0.9988	16.54
74.5	359,832	14	0.0000	1.0000	16.52
75.5	359,953		0.0000	1.0000	16.52
76.5	360,647		0.0000	1.0000	16.52
77.5	431,005	7,312	0.0170	0.9830	16.52
78.5	492,756		0.0000	1.0000	16.24

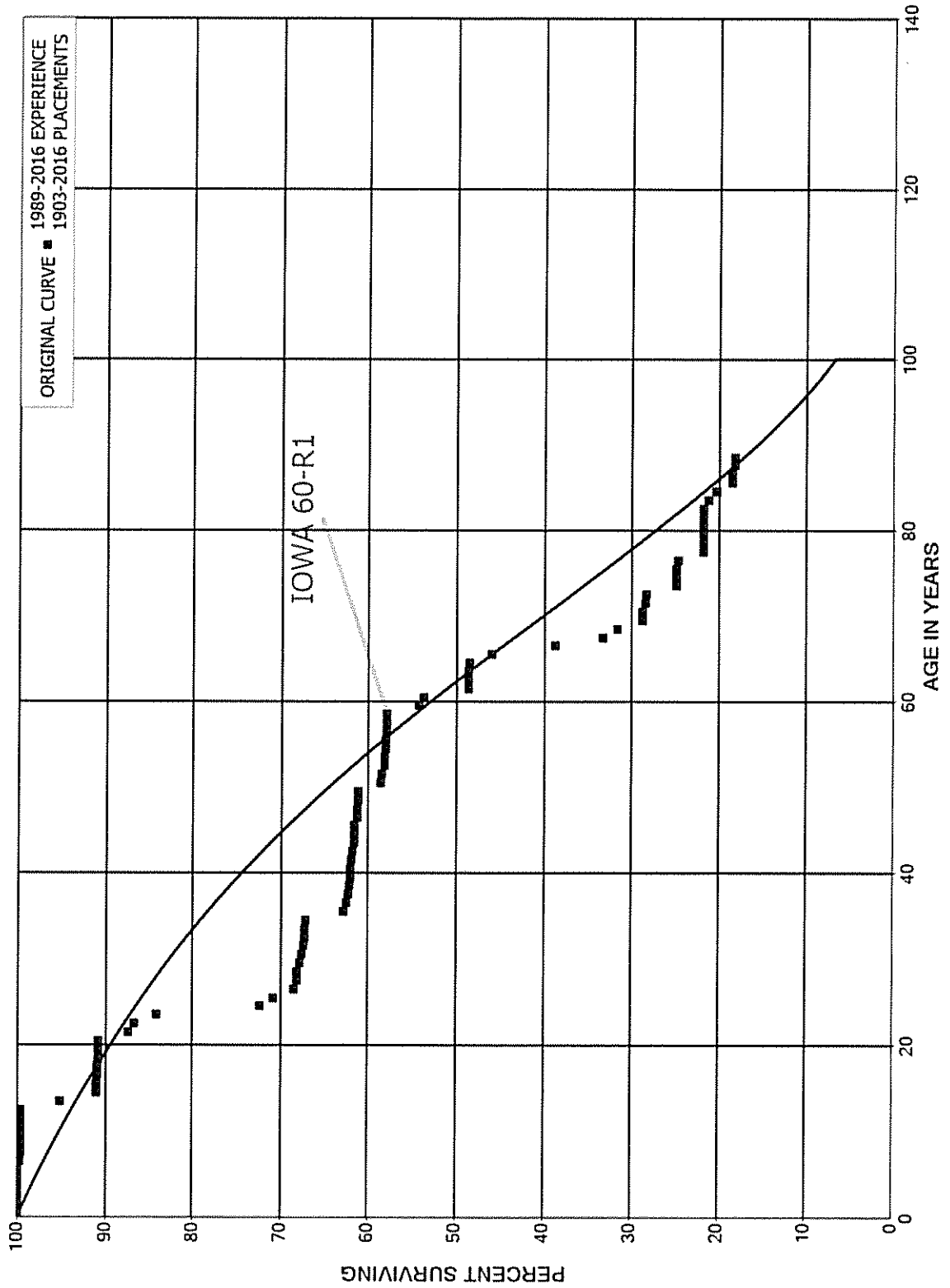
AVISTA CORPORATION

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2016			EXPERIENCE BAND 1989-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	487,740		0.0000	1.0000	16.24
80.5	506,748		0.0000	1.0000	16.24
81.5	509,817		0.0000	1.0000	16.24
82.5	535,051	12,431	0.0232	0.9768	16.24
83.5	525,088	6,755	0.0129	0.9871	15.86
84.5	517,965	2,512	0.0048	0.9952	15.66
85.5	531,596	654	0.0012	0.9988	15.58
86.5	498,504	31,355	0.0629	0.9371	15.56
87.5	466,330	689	0.0015	0.9985	14.58
88.5	465,421	49,193	0.1057	0.8943	14.56
89.5	414,358	1,591	0.0038	0.9962	13.02
90.5	408,172		0.0000	1.0000	12.97
91.5	407,708	1,385	0.0034	0.9966	12.97
92.5	383,708		0.0000	1.0000	12.93
93.5	369,111		0.0000	1.0000	12.93
94.5	359,267		0.0000	1.0000	12.93
95.5	359,177		0.0000	1.0000	12.93
96.5	347,837	56,333	0.1620	0.8380	12.93
97.5	242,788		0.0000	1.0000	10.84
98.5	223,339		0.0000	1.0000	10.84
99.5	222,745		0.0000	1.0000	10.84
100.5	222,435	119	0.0005	0.9995	10.84
101.5	142,295		0.0000	1.0000	10.83
102.5	142,295	11,109	0.0781	0.9219	10.83
103.5	129,959		0.0000	1.0000	9.98
104.5	128,473		0.0000	1.0000	9.98
105.5	55,258		0.0000	1.0000	9.98
106.5	54,240		0.0000	1.0000	9.98
107.5	51,277		0.0000	1.0000	9.98
108.5	24,286		0.0000	1.0000	9.98
109.5	21,739		0.0000	1.0000	9.98
110.5					9.98

AVISTA CORPORATION
 ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,941,082		0.0000	1.0000	100.00
0.5	6,979,695		0.0000	1.0000	100.00
1.5	6,833,005		0.0000	1.0000	100.00
2.5	7,011,522		0.0000	1.0000	100.00
3.5	5,871,205		0.0000	1.0000	100.00
4.5	5,866,893		0.0000	1.0000	100.00
5.5	5,088,271	12,156	0.0024	0.9976	100.00
6.5	5,117,402	8,359	0.0016	0.9984	99.76
7.5	4,087,341		0.0000	1.0000	99.60
8.5	4,033,671		0.0000	1.0000	99.60
9.5	3,987,938		0.0000	1.0000	99.60
10.5	3,860,442		0.0000	1.0000	99.60
11.5	4,064,124	543	0.0001	0.9999	99.60
12.5	4,017,946	178,855	0.0445	0.9555	99.58
13.5	3,842,126	165,045	0.0430	0.9570	95.15
14.5	3,670,579	327	0.0001	0.9999	91.06
15.5	3,003,767	2,494	0.0008	0.9992	91.06
16.5	2,529,560	313	0.0001	0.9999	90.98
17.5	2,379,078	2,658	0.0011	0.9989	90.97
18.5	2,234,322		0.0000	1.0000	90.87
19.5	2,188,332	2,010	0.0009	0.9991	90.87
20.5	2,112,082	78,421	0.0371	0.9629	90.78
21.5	1,576,967	12,969	0.0082	0.9918	87.41
22.5	1,503,959	44,389	0.0295	0.9705	86.69
23.5	1,193,109	166,643	0.1397	0.8603	84.14
24.5	879,107	18,777	0.0214	0.9786	72.38
25.5	856,259	28,674	0.0335	0.9665	70.84
26.5	780,735	3,299	0.0042	0.9958	68.47
27.5	768,890	131	0.0002	0.9998	68.18
28.5	776,854	4,210	0.0054	0.9946	68.17
29.5	1,424,743	4,786	0.0034	0.9966	67.80
30.5	1,246,030	2,774	0.0022	0.9978	67.57
31.5	1,205,547	1,579	0.0013	0.9987	67.42
32.5	1,154,441	1,427	0.0012	0.9988	67.33
33.5	1,151,167	1,061	0.0009	0.9991	67.25
34.5	1,134,778	74,033	0.0652	0.9348	67.18
35.5	1,084,054	4,188	0.0039	0.9961	62.80
36.5	1,924,756	8,621	0.0045	0.9955	62.56
37.5	1,919,239	2,584	0.0013	0.9987	62.28
38.5	1,918,852	2,722	0.0014	0.9986	62.19

AVISTA CORPORATION

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2016			EXPERIENCE BAND 1989-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,795,392	815	0.0005	0.9995	62.11	
40.5	1,797,597	5,031	0.0028	0.9972	62.08	
41.5	1,798,807	2,989	0.0017	0.9983	61.90	
42.5	1,795,889	5,553	0.0031	0.9969	61.80	
43.5	1,789,470	424	0.0002	0.9998	61.61	
44.5	1,788,990	226	0.0001	0.9999	61.60	
45.5	1,788,269	9,026	0.0050	0.9950	61.59	
46.5	1,779,243	1,070	0.0006	0.9994	61.28	
47.5	1,777,997	1,371	0.0008	0.9992	61.24	
48.5	1,776,893	661	0.0004	0.9996	61.19	
49.5	1,776,250	72,900	0.0410	0.9590	61.17	
50.5	1,699,112	3,254	0.0019	0.9981	58.66	
51.5	1,695,906	9,925	0.0059	0.9941	58.55	
52.5	1,683,878	402	0.0002	0.9998	58.20	
53.5	1,681,765	2,106	0.0013	0.9987	58.19	
54.5	1,679,716	1,028	0.0006	0.9994	58.12	
55.5	1,675,077	2,681	0.0016	0.9984	58.08	
56.5	1,648,637	233	0.0001	0.9999	57.99	
57.5	926,163		0.0000	1.0000	57.98	
58.5	926,182	59,704	0.0645	0.9355	57.98	
59.5	867,086	8,875	0.0102	0.9898	54.24	
60.5	857,970	80,707	0.0941	0.9059	53.69	
61.5	775,774	445	0.0006	0.9994	48.64	
62.5	775,393		0.0000	1.0000	48.61	
63.5	734,197	930	0.0013	0.9987	48.61	
64.5	14,930	789	0.0528	0.9472	48.55	
65.5	11,703	1,834	0.1567	0.8433	45.98	
66.5	9,821	1,390	0.1415	0.8585	38.78	
67.5	8,246	409	0.0496	0.9504	33.29	
68.5	6,173	558	0.0904	0.9096	31.64	
69.5	5,117		0.0000	1.0000	28.78	
70.5	5,182	62	0.0119	0.9881	28.78	
71.5	6,674	48	0.0072	0.9928	28.44	
72.5	12,227	1,494	0.1222	0.8778	28.23	
73.5	15,152		0.0000	1.0000	24.78	
74.5	15,152		0.0000	1.0000	24.78	
75.5	15,401	81	0.0053	0.9947	24.78	
76.5	15,032	1,798	0.1196	0.8804	24.65	
77.5	17,260		0.0000	1.0000	21.70	
78.5	17,260		0.0000	1.0000	21.70	

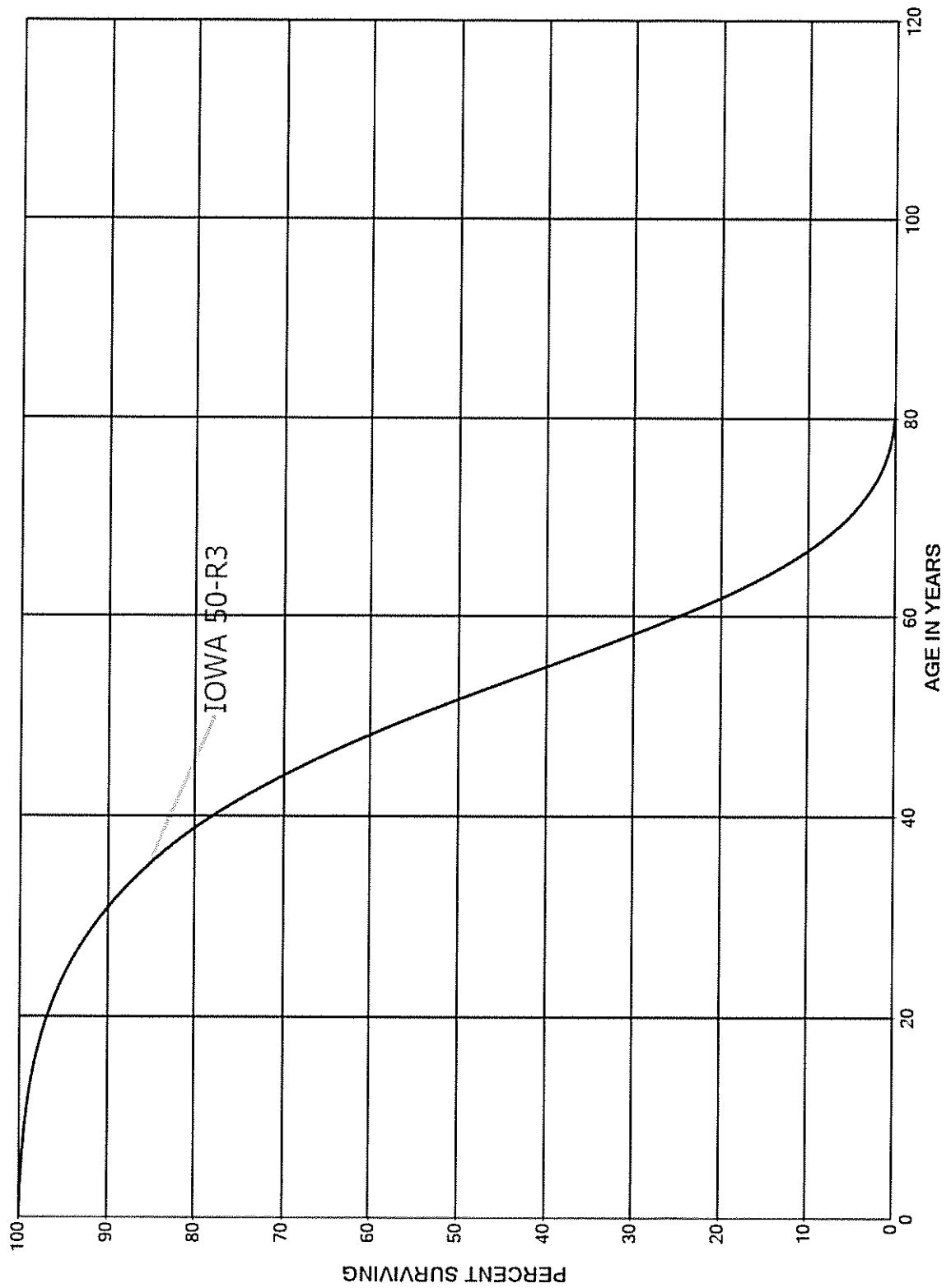
AVISTA CORPORATION

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

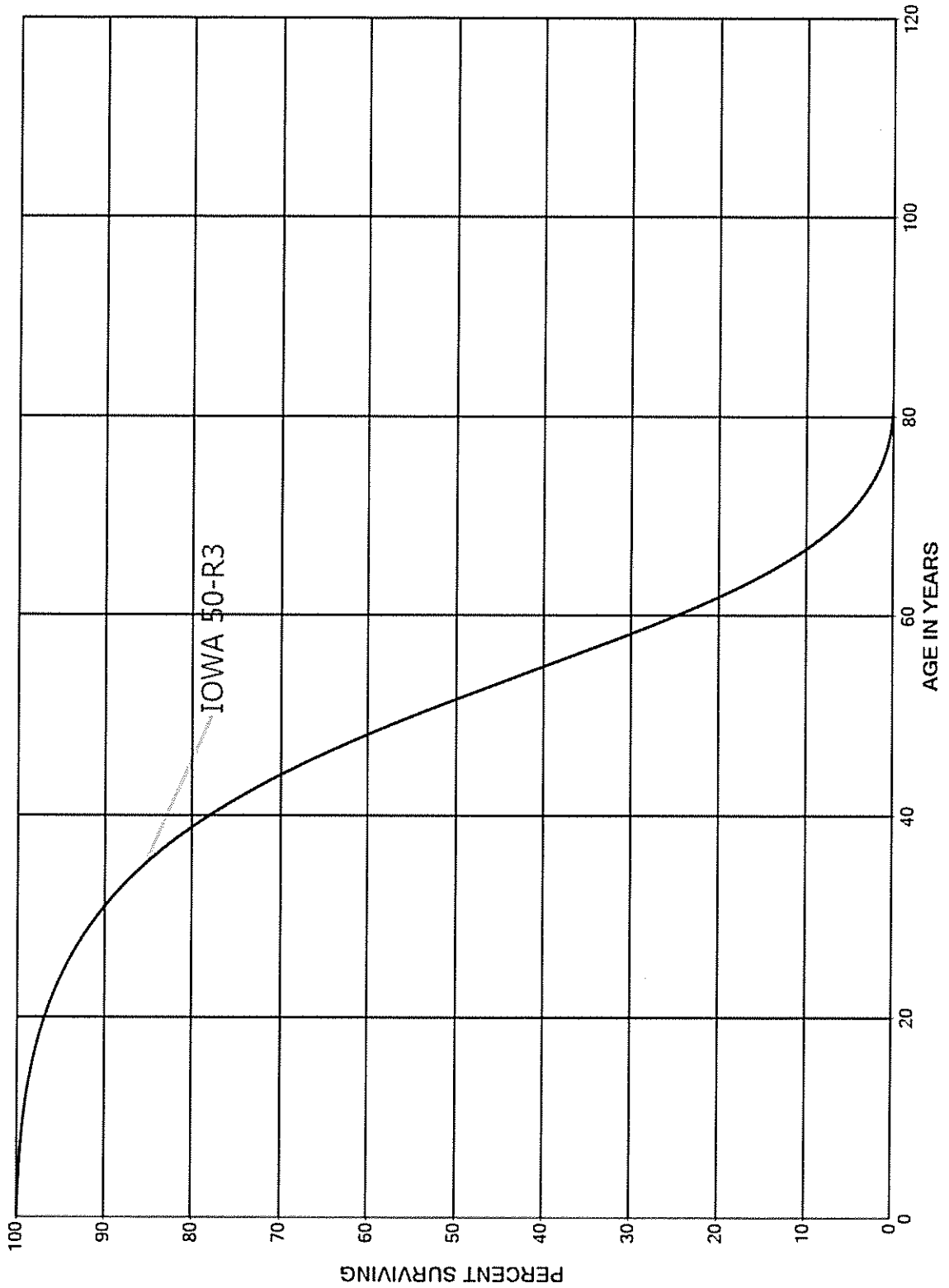
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2016			EXPERIENCE BAND 1989-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	16,983		0.0000	1.0000	21.70
80.5	18,016		0.0000	1.0000	21.70
81.5	18,778		0.0000	1.0000	21.70
82.5	19,253	495	0.0257	0.9743	21.70
83.5	19,946	844	0.0423	0.9577	21.15
84.5	18,972	1,640	0.0864	0.9136	20.25
85.5	17,489		0.0000	1.0000	18.50
86.5	17,463	272	0.0156	0.9844	18.50
87.5	17,191	11	0.0006	0.9994	18.21
88.5	17,144	65	0.0038	0.9962	18.20
89.5	16,952	65	0.0038	0.9962	18.13
90.5	16,559	20	0.0012	0.9988	18.06
91.5	16,407		0.0000	1.0000	18.04
92.5	16,284		0.0000	1.0000	18.04
93.5	16,201		0.0000	1.0000	18.04
94.5	16,148		0.0000	1.0000	18.04
95.5	16,148	54	0.0033	0.9967	18.04
96.5	15,748	1,313	0.0834	0.9166	17.98
97.5	14,268		0.0000	1.0000	16.48
98.5	14,203		0.0000	1.0000	16.48
99.5	13,833	163	0.0118	0.9882	16.48
100.5	9,382	303	0.0323	0.9677	16.29
101.5	6,657	3,875	0.5821	0.4179	15.76
102.5	2,782	493	0.1772	0.8228	6.59
103.5	2,203		0.0000	1.0000	5.42
104.5	2,127		0.0000	1.0000	5.42
105.5	1,876		0.0000	1.0000	5.42
106.5	1,876		0.0000	1.0000	5.42
107.5	1,876		0.0000	1.0000	5.42
108.5	798		0.0000	1.0000	5.42
109.5	336		0.0000	1.0000	5.42
110.5					5.42

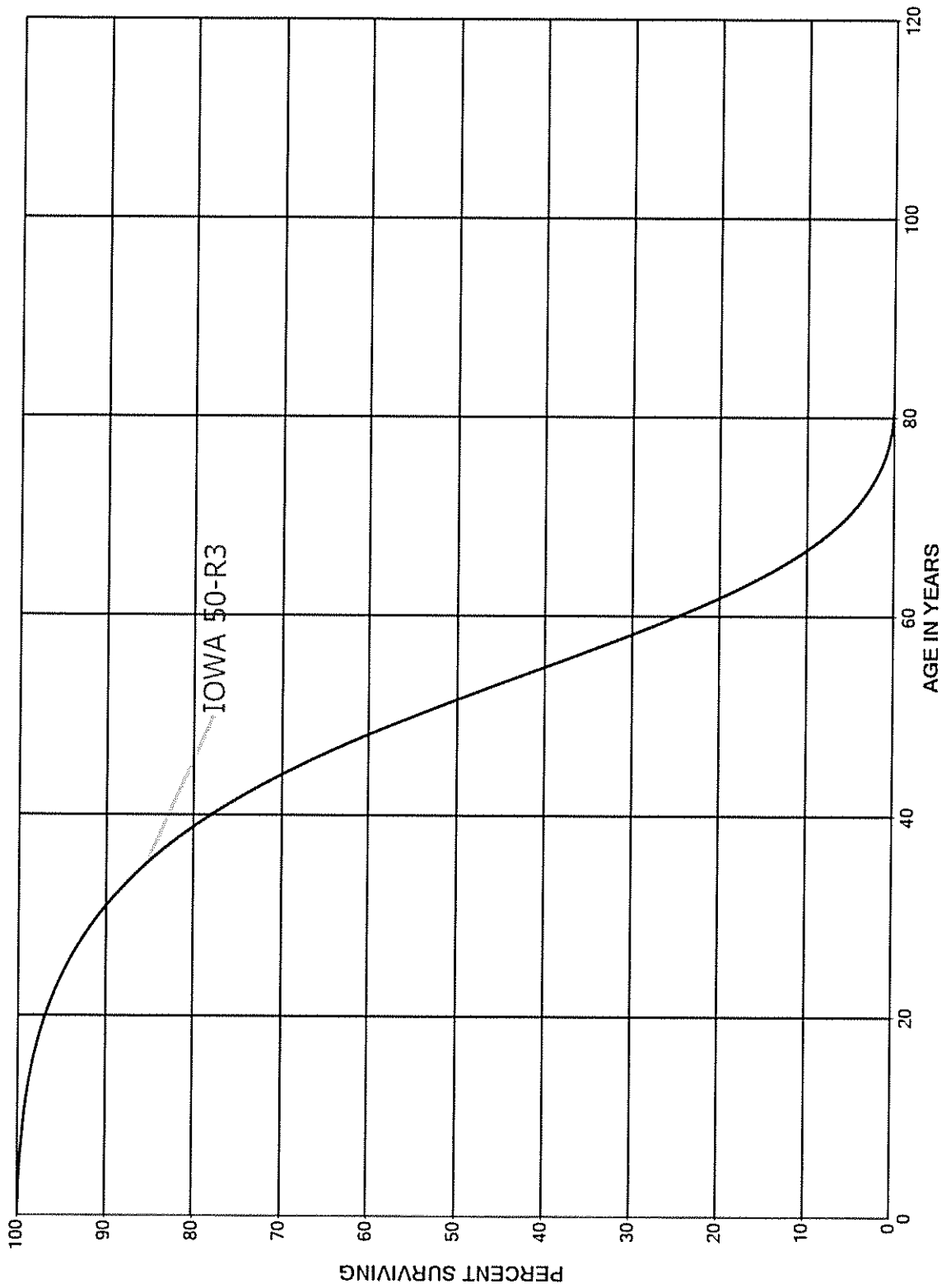
AVISTA CORPORATION
 ACCOUNT 335.1 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE CONSERVATION
 SMOOTH SURVIVOR CURVE



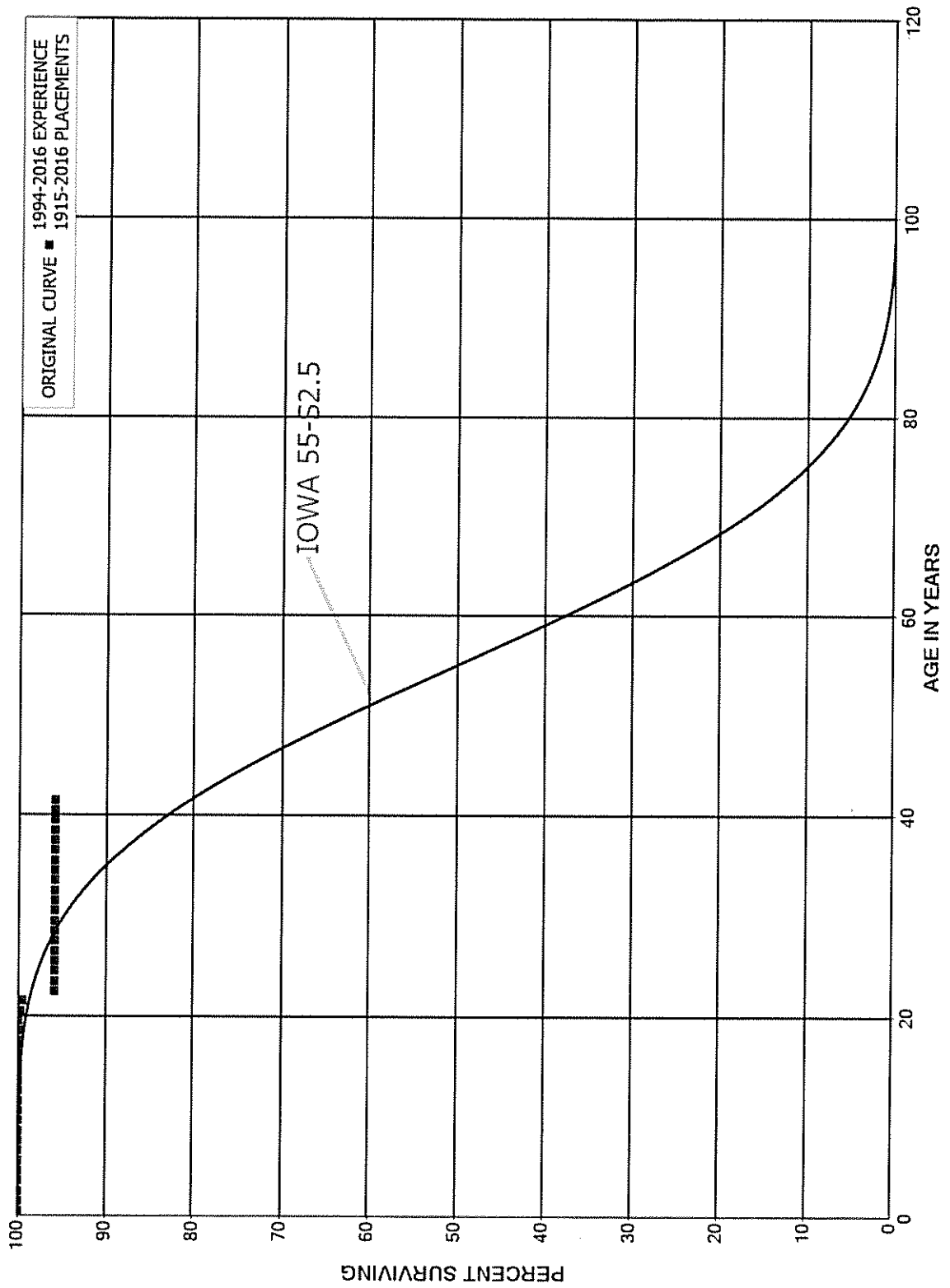
AVISTA CORPORATION
 ACCOUNT 335.15 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE CONSERVATION
 SMOOTH SURVIVOR CURVE



AVISTA CORPORATION
 ACCOUNT 335.2 MISCELLANEOUS POWER PLANT EQUIPMENT - RECREATION
 SMOOTH SURVIVOR CURVE



AVISTA CORPORATION
 ACCOUNT 336 ROADS, RAILROADS AND BRIDGES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2016

EXPERIENCE BAND 1994-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,014,218		0.0000	1.0000	100.00
0.5	1,652,656		0.0000	1.0000	100.00
1.5	1,698,569		0.0000	1.0000	100.00
2.5	1,538,428		0.0000	1.0000	100.00
3.5	1,049,214		0.0000	1.0000	100.00
4.5	1,012,522		0.0000	1.0000	100.00
5.5	1,090,264		0.0000	1.0000	100.00
6.5	1,090,264		0.0000	1.0000	100.00
7.5	1,090,264		0.0000	1.0000	100.00
8.5	1,090,264		0.0000	1.0000	100.00
9.5	1,090,264		0.0000	1.0000	100.00
10.5	1,090,264		0.0000	1.0000	100.00
11.5	1,090,264		0.0000	1.0000	100.00
12.5	1,082,095		0.0000	1.0000	100.00
13.5	1,082,095		0.0000	1.0000	100.00
14.5	1,082,095		0.0000	1.0000	100.00
15.5	1,072,415		0.0000	1.0000	100.00
16.5	992,796		0.0000	1.0000	100.00
17.5	880,741		0.0000	1.0000	100.00
18.5	804,463		0.0000	1.0000	100.00
19.5	806,352	2,372	0.0029	0.9971	100.00
20.5	803,605	1,397	0.0017	0.9983	99.71
21.5	755,322	28,432	0.0376	0.9624	99.53
22.5	177,829		0.0000	1.0000	95.79
23.5	127,185		0.0000	1.0000	95.79
24.5	81,272		0.0000	1.0000	95.79
25.5	81,272		0.0000	1.0000	95.79
26.5	80,079		0.0000	1.0000	95.79
27.5	82,474		0.0000	1.0000	95.79
28.5	4,732		0.0000	1.0000	95.79
29.5	4,732		0.0000	1.0000	95.79
30.5	4,732		0.0000	1.0000	95.79
31.5	4,732		0.0000	1.0000	95.79
32.5	4,732		0.0000	1.0000	95.79
33.5	10,172		0.0000	1.0000	95.79
34.5	88,694		0.0000	1.0000	95.79
35.5	99,681		0.0000	1.0000	95.79
36.5	99,681		0.0000	1.0000	95.79
37.5	99,681		0.0000	1.0000	95.79
38.5	99,681		0.0000	1.0000	95.79

AVISTA CORPORATION

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2016			EXPERIENCE BAND 1994-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	99,681		0.0000	1.0000	95.79
40.5	99,681		0.0000	1.0000	95.79
41.5	909,298		0.0000	1.0000	95.79
42.5	909,298		0.0000	1.0000	95.79
43.5	909,298		0.0000	1.0000	95.79
44.5	909,298		0.0000	1.0000	95.79
45.5	909,298		0.0000	1.0000	95.79
46.5	909,298		0.0000	1.0000	95.79
47.5	909,298		0.0000	1.0000	95.79
48.5	909,298		0.0000	1.0000	95.79
49.5	909,298		0.0000	1.0000	95.79
50.5	904,566		0.0000	1.0000	95.79
51.5	904,566		0.0000	1.0000	95.79
52.5	904,566		0.0000	1.0000	95.79
53.5	904,566		0.0000	1.0000	95.79
54.5	904,566		0.0000	1.0000	95.79
55.5	904,566		0.0000	1.0000	95.79
56.5	899,126		0.0000	1.0000	95.79
57.5	820,604		0.0000	1.0000	95.79
58.5	809,617		0.0000	1.0000	95.79
59.5	809,617		0.0000	1.0000	95.79
60.5	809,617		0.0000	1.0000	95.79
61.5	809,617		0.0000	1.0000	95.79
62.5	809,617		0.0000	1.0000	95.79
63.5	809,617		0.0000	1.0000	95.79
64.5					95.79
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5	146		0.0000		

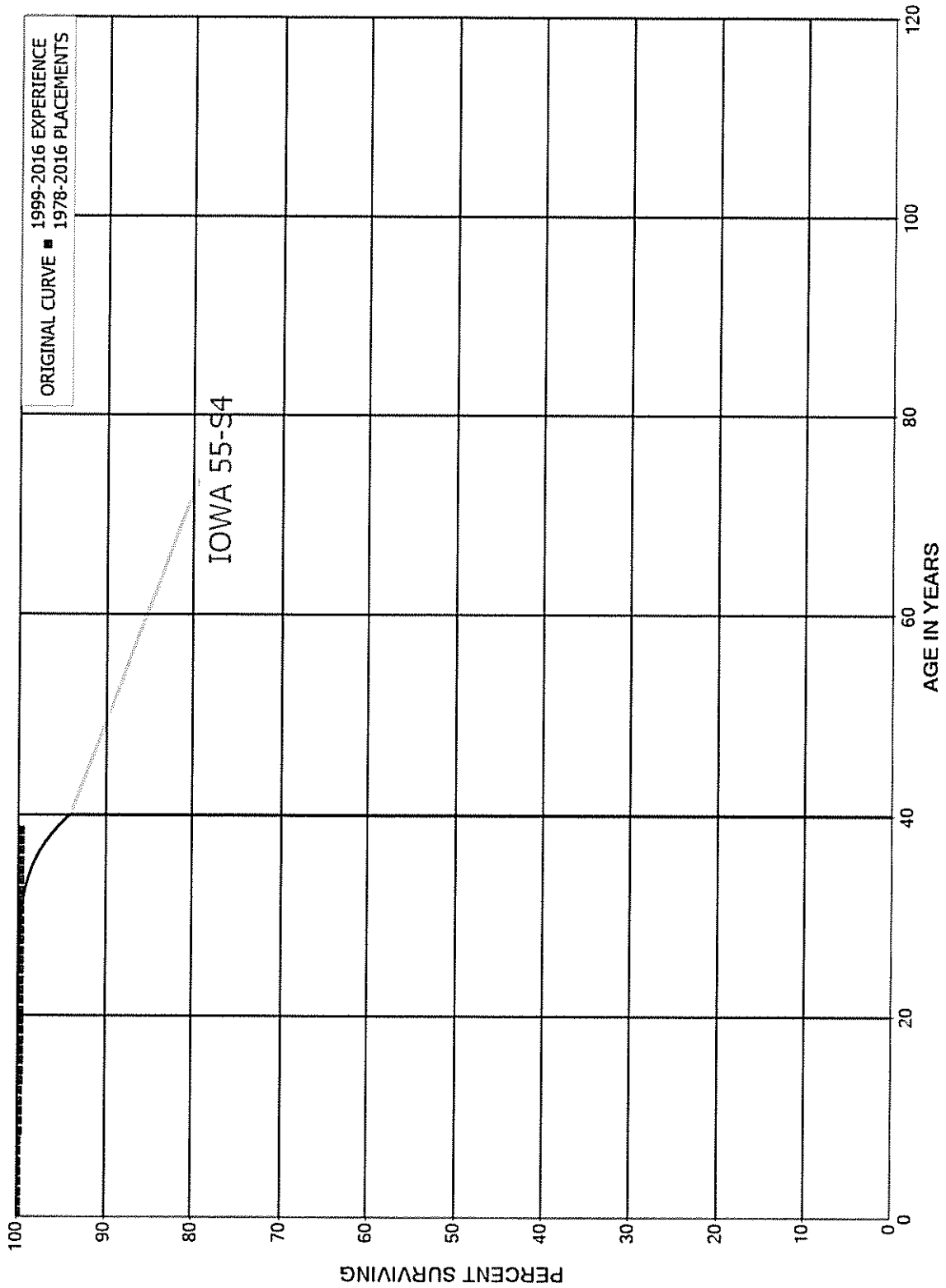
AVISTA CORPORATION

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2016			EXPERIENCE BAND 1994-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	146		0.0000		
80.5	146		0.0000		
81.5	146		0.0000		
82.5	146		0.0000		
83.5	146	146	1.0000		
84.5					

AVISTA CORPORATION
 ACCOUNT 341 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

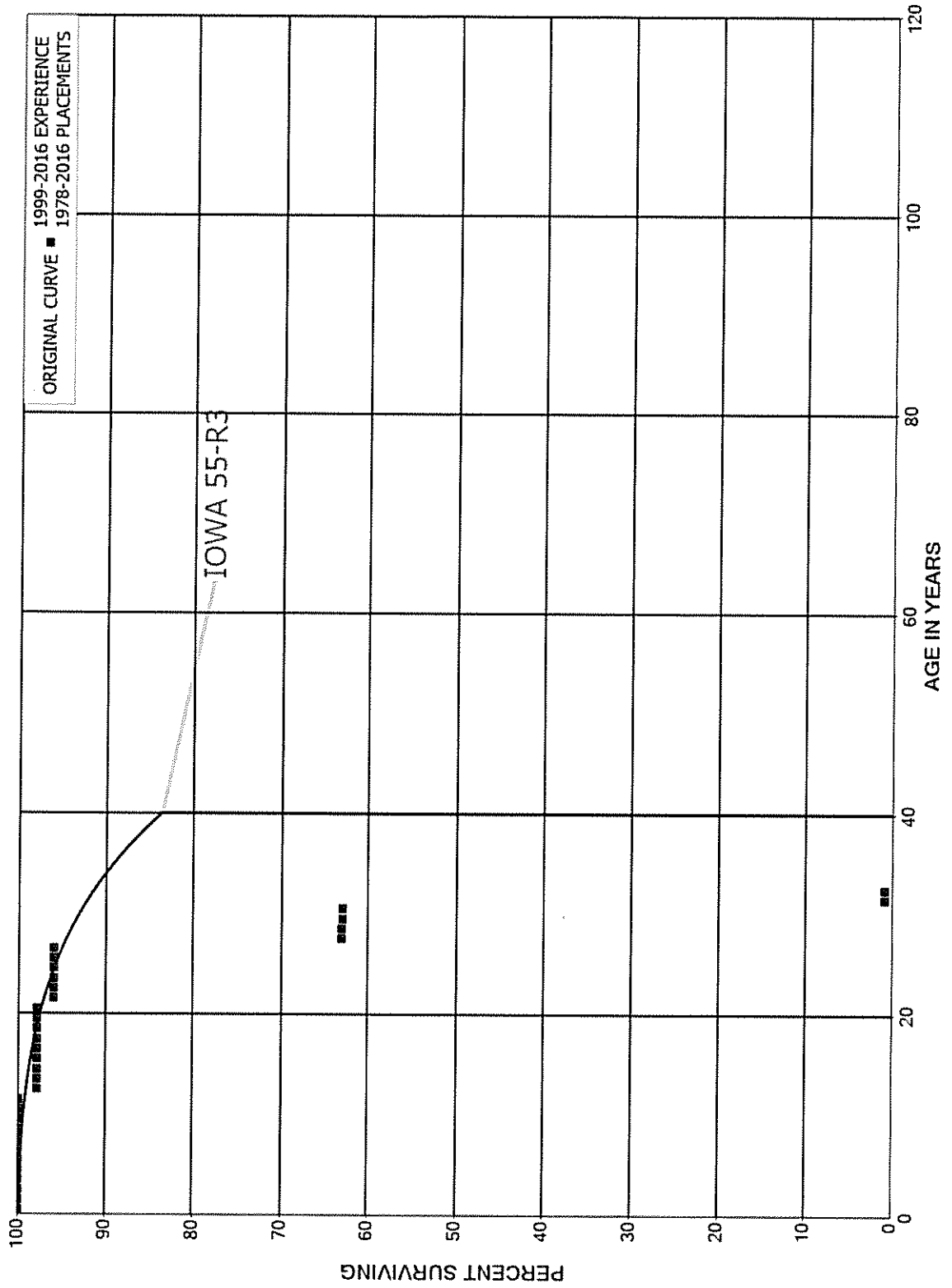
ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2016

EXPERIENCE BAND 1999-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,729,362		0.0000	1.0000	100.00
0.5	16,663,174		0.0000	1.0000	100.00
1.5	16,638,720		0.0000	1.0000	100.00
2.5	16,637,420		0.0000	1.0000	100.00
3.5	16,338,412		0.0000	1.0000	100.00
4.5	16,281,868		0.0000	1.0000	100.00
5.5	15,910,829	6,880	0.0004	0.9996	100.00
6.5	15,491,706		0.0000	1.0000	99.96
7.5	15,361,990	23,474	0.0015	0.9985	99.96
8.5	15,228,521		0.0000	1.0000	99.80
9.5	15,189,214		0.0000	1.0000	99.80
10.5	15,184,705		0.0000	1.0000	99.80
11.5	8,028,485		0.0000	1.0000	99.80
12.5	7,896,710	4,010	0.0005	0.9995	99.80
13.5	712,362		0.0000	1.0000	99.75
14.5	8,510		0.0000	1.0000	99.75
15.5	13,043		0.0000	1.0000	99.75
16.5	16,203		0.0000	1.0000	99.75
17.5	15,878		0.0000	1.0000	99.75
18.5	17,643		0.0000	1.0000	99.75
19.5	29,085		0.0000	1.0000	99.75
20.5	256,733		0.0000	1.0000	99.75
21.5	256,733		0.0000	1.0000	99.75
22.5	256,679		0.0000	1.0000	99.75
23.5	248,548		0.0000	1.0000	99.75
24.5	248,548		0.0000	1.0000	99.75
25.5	248,548		0.0000	1.0000	99.75
26.5	248,548		0.0000	1.0000	99.75
27.5	248,548		0.0000	1.0000	99.75
28.5	248,548		0.0000	1.0000	99.75
29.5	248,548		0.0000	1.0000	99.75
30.5	248,548		0.0000	1.0000	99.75
31.5	248,548		0.0000	1.0000	99.75
32.5	248,548		0.0000	1.0000	99.75
33.5	244,015		0.0000	1.0000	99.75
34.5	240,855		0.0000	1.0000	99.75
35.5	240,855		0.0000	1.0000	99.75
36.5	239,090		0.0000	1.0000	99.75
37.5	227,648		0.0000	1.0000	99.75
38.5					99.75

AVISTA CORPORATION
 ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

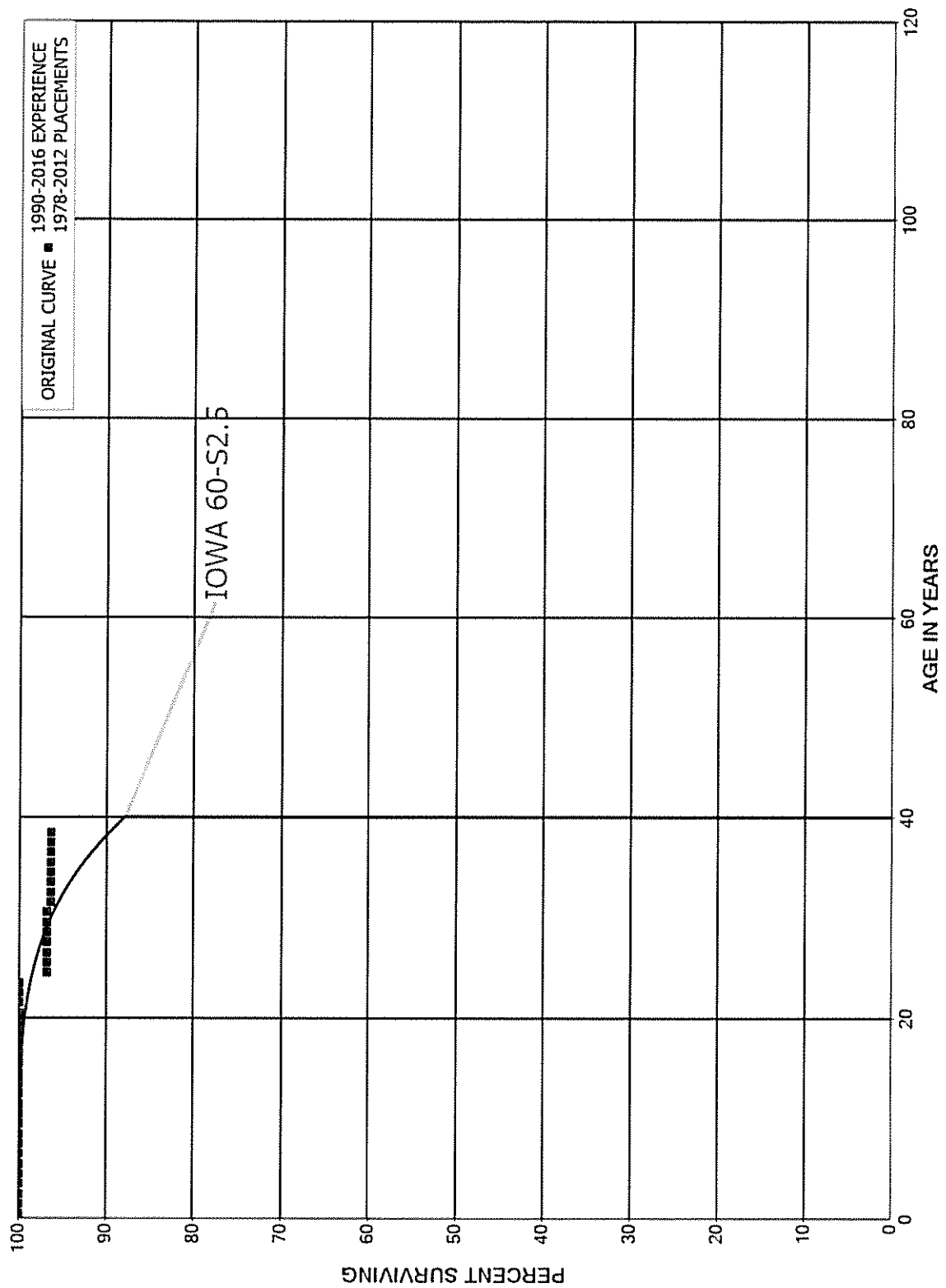
ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2016

EXPERIENCE BAND 1999-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,657,536		0.0000	1.0000	100.00
0.5	21,606,301	132	0.0000	1.0000	100.00
1.5	21,261,326		0.0000	1.0000	100.00
2.5	21,182,493	230	0.0000	1.0000	100.00
3.5	21,177,195		0.0000	1.0000	100.00
4.5	21,171,753	17,815	0.0008	0.9992	100.00
5.5	21,142,725		0.0000	1.0000	99.91
6.5	21,037,267		0.0000	1.0000	99.91
7.5	21,037,267		0.0000	1.0000	99.91
8.5	21,037,267		0.0000	1.0000	99.91
9.5	21,037,267		0.0000	1.0000	99.91
10.5	21,021,871		0.0000	1.0000	99.91
11.5	12,792,451	269,222	0.0210	0.9790	99.91
12.5	12,493,748		0.0000	1.0000	97.81
13.5	228,527		0.0000	1.0000	97.81
14.5	21,703		0.0000	1.0000	97.81
15.5	1,478		0.0000	1.0000	97.81
16.5	1,478		0.0000	1.0000	97.81
17.5	1,478		0.0000	1.0000	97.81
18.5	3,428		0.0000	1.0000	97.81
19.5	11,549		0.0000	1.0000	97.81
20.5	1,140,527	22,342	0.0196	0.9804	97.81
21.5	1,118,185		0.0000	1.0000	95.90
22.5	1,118,185		0.0000	1.0000	95.90
23.5	1,118,185		0.0000	1.0000	95.90
24.5	1,118,185		0.0000	1.0000	95.90
25.5	1,118,185		0.0000	1.0000	95.90
26.5	1,118,185	382,706	0.3423	0.6577	95.90
27.5	735,479		0.0000	1.0000	63.07
28.5	735,479	1,951	0.0027	0.9973	63.07
29.5	733,528		0.0000	1.0000	62.91
30.5	733,528	723,930	0.9869	0.0131	62.91
31.5	8,120		0.0000	1.0000	0.82
32.5	8,120		0.0000	1.0000	0.82
33.5	8,120		0.0000	1.0000	0.82
34.5	8,120		0.0000	1.0000	0.82
35.5	8,120		0.0000	1.0000	0.82
36.5	8,120		0.0000	1.0000	0.82
37.5					0.82

AVISTA CORPORATION
 ACCOUNT 343 PRIME MOVERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 343 PRIME MOVERS

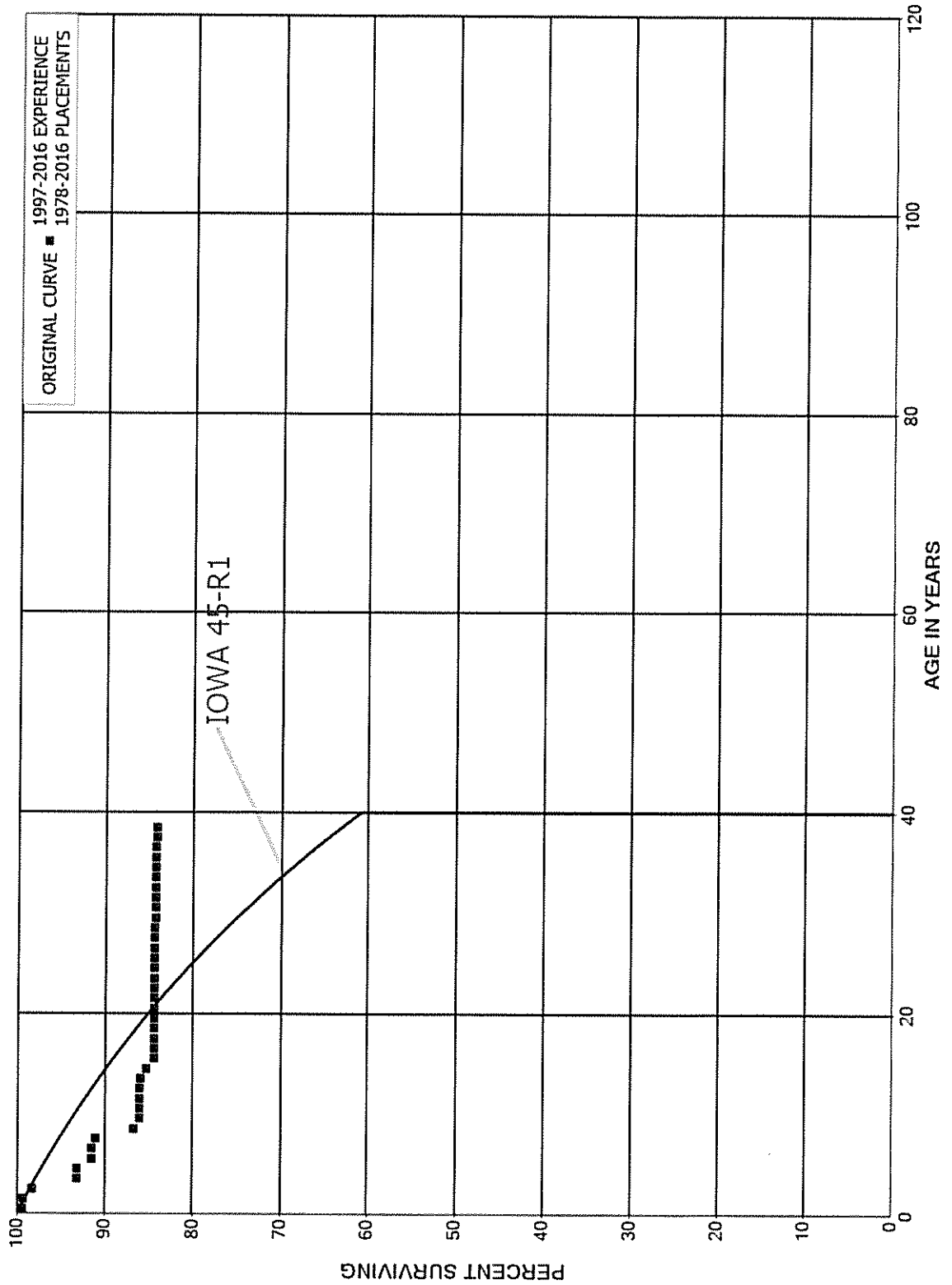
ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2012

EXPERIENCE BAND 1990-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,671,379		0.0000	1.0000	100.00
0.5	17,671,379		0.0000	1.0000	100.00
1.5	17,702,787		0.0000	1.0000	100.00
2.5	17,702,787		0.0000	1.0000	100.00
3.5	17,702,787		0.0000	1.0000	100.00
4.5	15,638,629		0.0000	1.0000	100.00
5.5	15,638,629		0.0000	1.0000	100.00
6.5	15,638,802		0.0000	1.0000	100.00
7.5	15,767,546		0.0000	1.0000	100.00
8.5	15,801,745		0.0000	1.0000	100.00
9.5	15,944,266		0.0000	1.0000	100.00
10.5	15,946,176		0.0000	1.0000	100.00
11.5	22,067,142	10,510	0.0005	0.9995	100.00
12.5	22,028,291		0.0000	1.0000	99.95
13.5	22,006,355		0.0000	1.0000	99.95
14.5	6,879,664		0.0000	1.0000	99.95
15.5	6,577,447		0.0000	1.0000	99.95
16.5	6,532,217		0.0000	1.0000	99.95
17.5	6,506,951		0.0000	1.0000	99.95
18.5	6,505,514		0.0000	1.0000	99.95
19.5	6,486,398		0.0000	1.0000	99.95
20.5	6,486,398		0.0000	1.0000	99.95
21.5	6,486,398		0.0000	1.0000	99.95
22.5	6,486,398		0.0000	1.0000	99.95
23.5	6,486,398	200,000	0.0308	0.9692	99.95
24.5	6,286,398		0.0000	1.0000	96.87
25.5	6,269,560		0.0000	1.0000	96.87
26.5	6,269,560		0.0000	1.0000	96.87
27.5	6,269,560		0.0000	1.0000	96.87
28.5	6,238,152		0.0000	1.0000	96.87
29.5	6,238,152		0.0000	1.0000	96.87
30.5	6,238,152	31,469	0.0050	0.9950	96.87
31.5	6,206,683		0.0000	1.0000	96.38
32.5	6,206,683		0.0000	1.0000	96.38
33.5	6,206,509		0.0000	1.0000	96.38
34.5	6,077,766		0.0000	1.0000	96.38
35.5	6,075,036		0.0000	1.0000	96.38
36.5	5,932,514		0.0000	1.0000	96.38
37.5	5,930,604		0.0000	1.0000	96.38
38.5					96.38

AVISTA CORPORATION
 ACCOUNT 344 GENERATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 344 GENERATORS

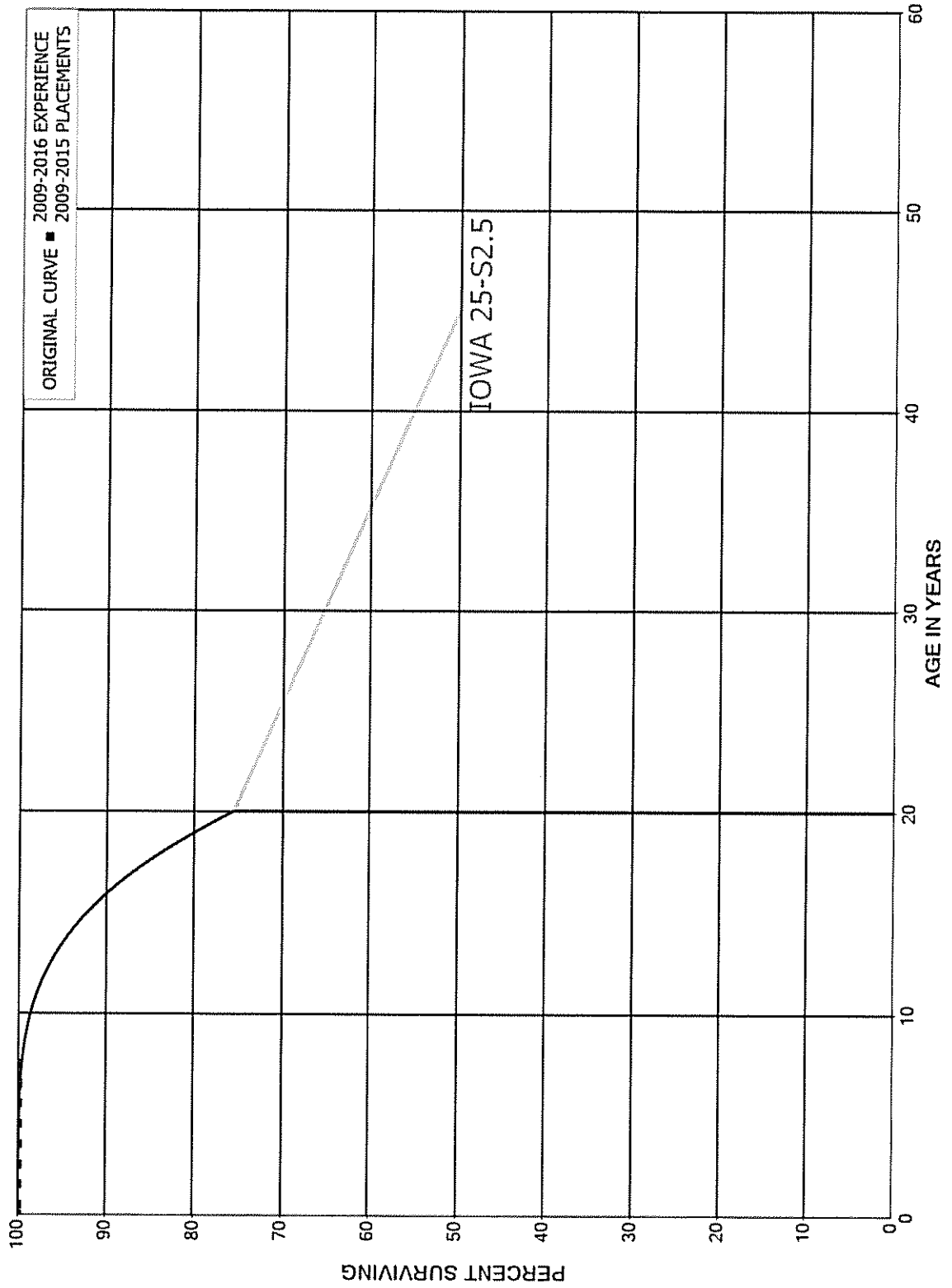
ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2016

EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	246,617,636	1,359,238	0.0055	0.9945	100.00
0.5	220,467,593	300,992	0.0014	0.9986	99.45
1.5	220,085,783	2,357,550	0.0107	0.9893	99.31
2.5	217,500,648	11,198,910	0.0515	0.9485	98.25
3.5	204,786,556		0.0000	1.0000	93.19
4.5	200,564,954	3,660,740	0.0183	0.9817	93.19
5.5	196,890,916		0.0000	1.0000	91.49
6.5	196,100,364	951,078	0.0048	0.9952	91.49
7.5	194,343,359	9,227,552	0.0475	0.9525	91.05
8.5	184,095,915	1,448,331	0.0079	0.9921	86.72
9.5	182,571,453		0.0000	1.0000	86.04
10.5	182,344,258		0.0000	1.0000	86.04
11.5	98,287,755		0.0000	1.0000	86.04
12.5	97,768,161	88,697	0.0009	0.9991	86.04
13.5	30,263,524	245,513	0.0081	0.9919	85.96
14.5	604,038	5,985	0.0099	0.9901	85.27
15.5	619,269		0.0000	1.0000	84.42
16.5	76,134		0.0000	1.0000	84.42
17.5	94,599		0.0000	1.0000	84.42
18.5	2,595,127		0.0000	1.0000	84.42
19.5	2,595,127		0.0000	1.0000	84.42
20.5	2,595,127		0.0000	1.0000	84.42
21.5	2,595,127		0.0000	1.0000	84.42
22.5	2,595,127		0.0000	1.0000	84.42
23.5	2,595,127		0.0000	1.0000	84.42
24.5	2,595,127		0.0000	1.0000	84.42
25.5	2,595,127		0.0000	1.0000	84.42
26.5	2,595,127		0.0000	1.0000	84.42
27.5	2,595,127		0.0000	1.0000	84.42
28.5	2,595,127	5,784	0.0022	0.9978	84.42
29.5	2,589,343		0.0000	1.0000	84.23
30.5	2,589,343		0.0000	1.0000	84.23
31.5	2,589,343		0.0000	1.0000	84.23
32.5	2,589,343		0.0000	1.0000	84.23
33.5	2,589,343		0.0000	1.0000	84.23
34.5	2,588,014		0.0000	1.0000	84.23
35.5	2,565,736		0.0000	1.0000	84.23
36.5	2,523,436	1,391	0.0006	0.9994	84.23
37.5	2,503,581		0.0000	1.0000	84.19
38.5					84.19

AVISTA CORPORATION
 ACCOUNT 344.01 GENERATORS - SOLAR
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 344.01 GENERATORS - SOLAR

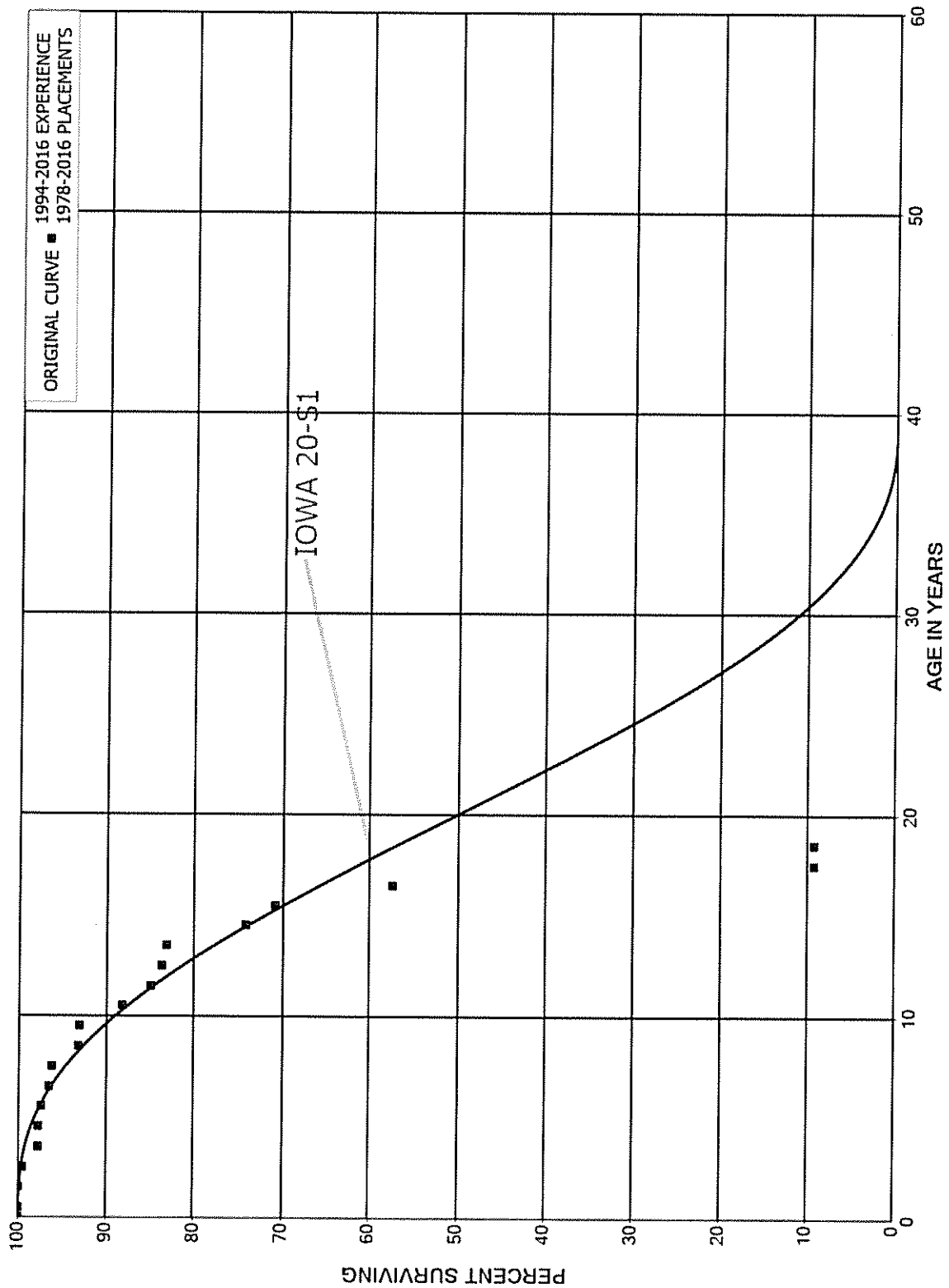
ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2015

EXPERIENCE BAND 2009-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	449,026		0.0000	1.0000	100.00
0.5	449,026		0.0000	1.0000	100.00
1.5	149,670		0.0000	1.0000	100.00
2.5	149,670		0.0000	1.0000	100.00
3.5	149,670		0.0000	1.0000	100.00
4.5	63,328		0.0000	1.0000	100.00
5.5	63,328		0.0000	1.0000	100.00
6.5	63,328		0.0000	1.0000	100.00
7.5					100.00

AVISTA CORPORATION
 ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

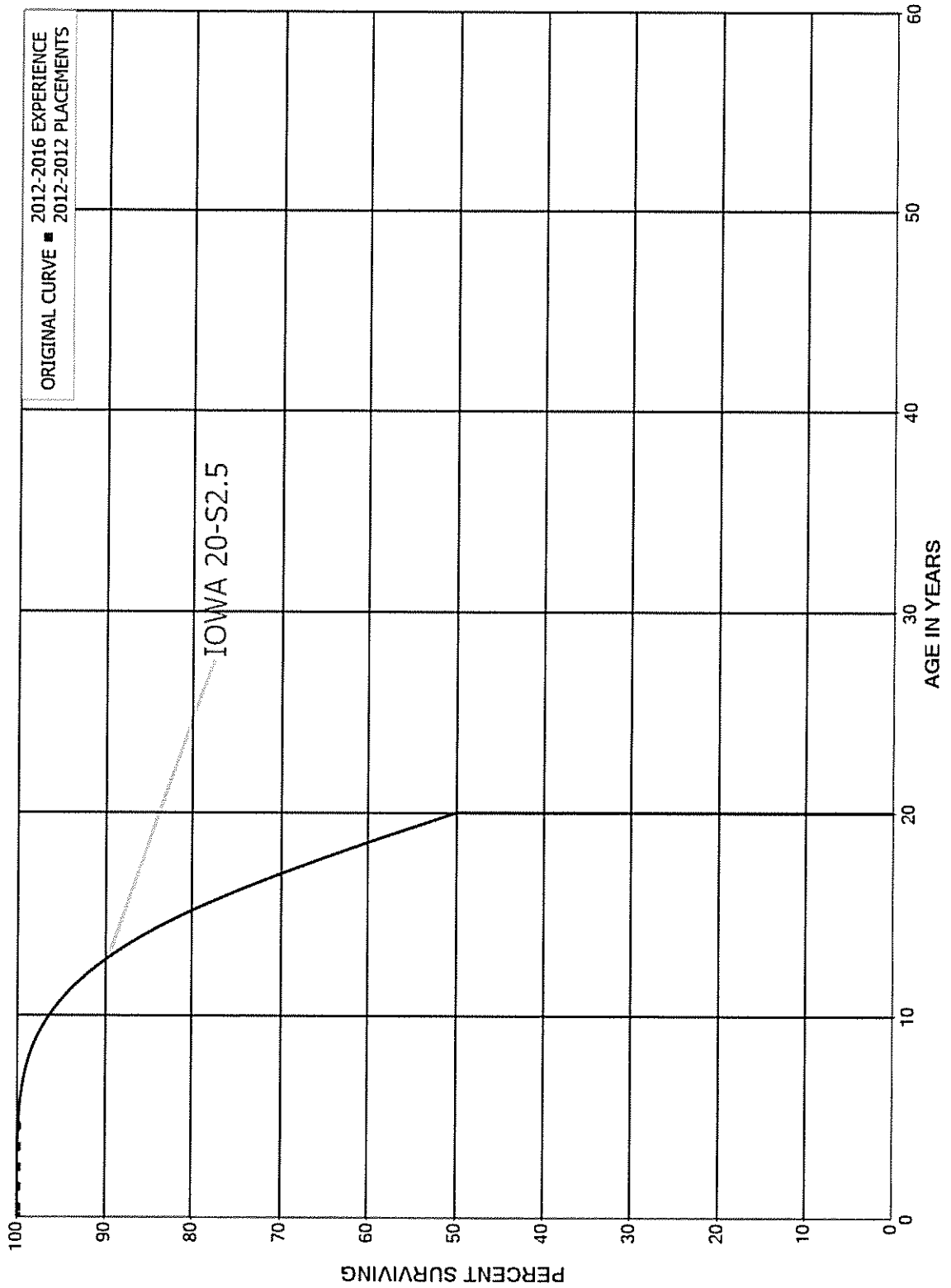
ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2016

EXPERIENCE BAND 1994-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,311,055		0.0000	1.0000	100.00
0.5	23,505,679	11,528	0.0005	0.9995	100.00
1.5	23,329,662	103,683	0.0044	0.9956	99.95
2.5	23,041,437	422,291	0.0183	0.9817	99.51
3.5	17,792,854		0.0000	1.0000	97.68
4.5	17,611,611	49,768	0.0028	0.9972	97.68
5.5	17,144,383	167,106	0.0097	0.9903	97.41
6.5	15,846,797	37,404	0.0024	0.9976	96.46
7.5	15,606,247	500,660	0.0321	0.9679	96.23
8.5	13,950,519	4,893	0.0004	0.9996	93.14
9.5	13,821,470	728,711	0.0527	0.9473	93.11
10.5	13,012,127	477,723	0.0367	0.9633	88.20
11.5	7,702,412	111,114	0.0144	0.9856	84.96
12.5	7,572,016	50,350	0.0066	0.9934	83.74
13.5	317,763	34,370	0.1082	0.8918	83.18
14.5	294,004	13,265	0.0451	0.9549	74.18
15.5	337,292	64,166	0.1902	0.8098	70.84
16.5	273,126	229,444	0.8401	0.1599	57.36
17.5	43,682		0.0000	1.0000	9.17
18.5	43,682		0.0000	1.0000	9.17
19.5	43,682		0.0000	1.0000	9.17
20.5	43,682		0.0000	1.0000	9.17
21.5	43,682		0.0000	1.0000	9.17
22.5	43,682		0.0000	1.0000	9.17
23.5	43,682		0.0000	1.0000	9.17
24.5	43,682		0.0000	1.0000	9.17
25.5	43,682		0.0000	1.0000	9.17
26.5	43,682	2,569	0.0588	0.9412	9.17
27.5	41,113		0.0000	1.0000	8.63
28.5	41,113	21,448	0.5217	0.4783	8.63
29.5	19,665	19,665	1.0000		4.13
30.5					

AVISTA CORPORATION
 ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - SOLAR
 ORIGINAL AND SMOOTH SURVIVOR CURVES



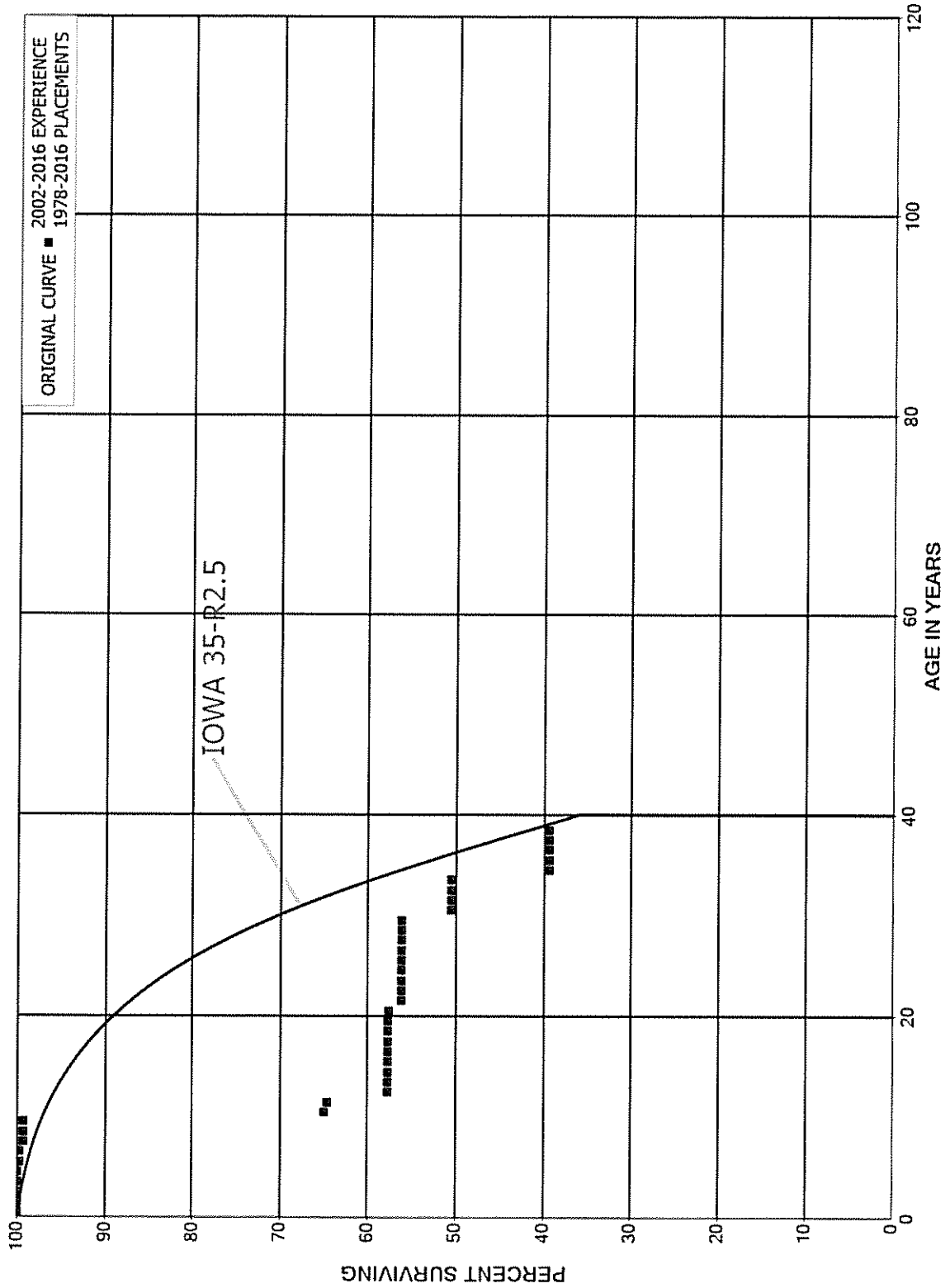
AVISTA CORPORATION

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2012-2012			EXPERIENCE BAND 2012-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,209		0.0000	1.0000	100.00
0.5	33,209		0.0000	1.0000	100.00
1.5	33,209		0.0000	1.0000	100.00
2.5	33,209		0.0000	1.0000	100.00
3.5	33,209		0.0000	1.0000	100.00
4.5					100.00

AVISTA CORPORATION
 ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

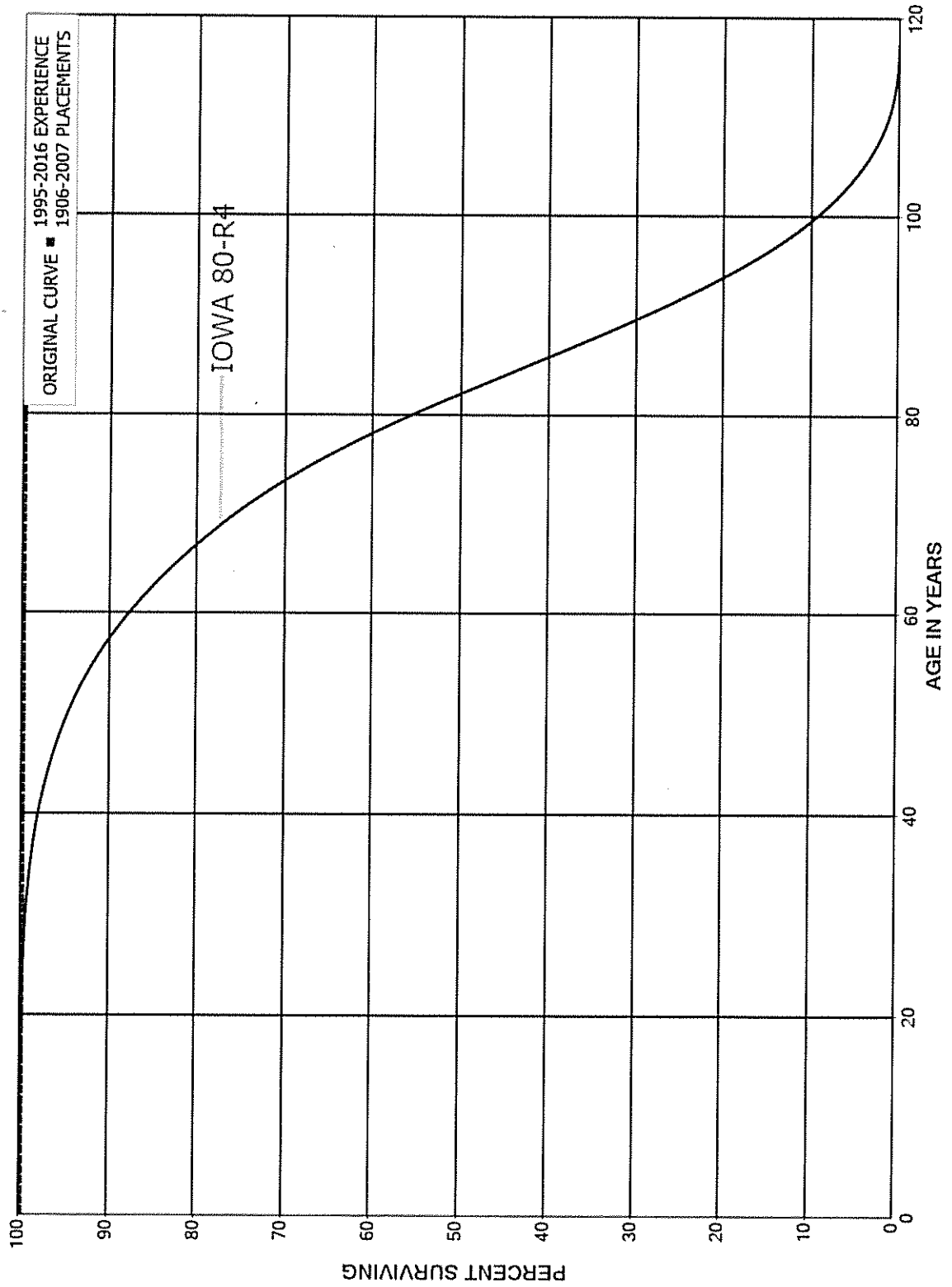
ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2016

EXPERIENCE BAND 2002-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,957,915		0.0000	1.0000	100.00
0.5	1,876,464		0.0000	1.0000	100.00
1.5	1,566,273		0.0000	1.0000	100.00
2.5	1,564,684		0.0000	1.0000	100.00
3.5	1,548,554		0.0000	1.0000	100.00
4.5	1,378,066	3,324	0.0024	0.9976	100.00
5.5	1,327,914		0.0000	1.0000	99.76
6.5	1,167,879	5,775	0.0049	0.9951	99.76
7.5	1,116,891		0.0000	1.0000	99.27
8.5	1,109,346		0.0000	1.0000	99.27
9.5	1,023,389	354,210	0.3461	0.6539	99.27
10.5	638,254	2,503	0.0039	0.9961	64.91
11.5	315,385	33,674	0.1068	0.8932	64.65
12.5	280,183		0.0000	1.0000	57.75
13.5	15,795		0.0000	1.0000	57.75
14.5	15,795		0.0000	1.0000	57.75
15.5	15,795		0.0000	1.0000	57.75
16.5	15,795		0.0000	1.0000	57.75
17.5	15,795		0.0000	1.0000	57.75
18.5	15,795		0.0000	1.0000	57.75
19.5	47,152	104	0.0022	0.9978	57.75
20.5	47,048	1,158	0.0246	0.9754	57.62
21.5	51,807		0.0000	1.0000	56.20
22.5	75,582		0.0000	1.0000	56.20
23.5	225,460		0.0000	1.0000	56.20
24.5	225,460		0.0000	1.0000	56.20
25.5	225,460		0.0000	1.0000	56.20
26.5	225,460		0.0000	1.0000	56.20
27.5	225,460		0.0000	1.0000	56.20
28.5	225,460		0.0000	1.0000	56.20
29.5	225,460	23,037	0.1022	0.8978	56.20
30.5	202,423		0.0000	1.0000	50.46
31.5	202,423		0.0000	1.0000	50.46
32.5	202,423		0.0000	1.0000	50.46
33.5	202,423	44,370	0.2192	0.7808	50.46
34.5	126,697		0.0000	1.0000	39.40
35.5	126,697		0.0000	1.0000	39.40
36.5	120,780		0.0000	1.0000	39.40
37.5	97,005		0.0000	1.0000	39.40
38.5					39.40

AVISTA CORPORATION
 ACCOUNT 350.3 REMOVING PROPERTY OF OTHERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 350.3 REMOVING PROPERTY OF OTHERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2007

EXPERIENCE BAND 1995-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	263,264		0.0000	1.0000	100.00
0.5	392,146		0.0000	1.0000	100.00
1.5	396,460		0.0000	1.0000	100.00
2.5	406,625		0.0000	1.0000	100.00
3.5	416,586		0.0000	1.0000	100.00
4.5	471,172		0.0000	1.0000	100.00
5.5	475,535		0.0000	1.0000	100.00
6.5	756,712		0.0000	1.0000	100.00
7.5	807,948		0.0000	1.0000	100.00
8.5	807,948		0.0000	1.0000	100.00
9.5	823,999		0.0000	1.0000	100.00
10.5	884,288		0.0000	1.0000	100.00
11.5	905,624		0.0000	1.0000	100.00
12.5	927,529		0.0000	1.0000	100.00
13.5	915,236		0.0000	1.0000	100.00
14.5	934,876		0.0000	1.0000	100.00
15.5	947,668		0.0000	1.0000	100.00
16.5	959,719		0.0000	1.0000	100.00
17.5	951,146		0.0000	1.0000	100.00
18.5	963,518		0.0000	1.0000	100.00
19.5	944,050		0.0000	1.0000	100.00
20.5	977,976		0.0000	1.0000	100.00
21.5	858,331		0.0000	1.0000	100.00
22.5	746,511		0.0000	1.0000	100.00
23.5	759,059		0.0000	1.0000	100.00
24.5	753,471		0.0000	1.0000	100.00
25.5	751,503		0.0000	1.0000	100.00
26.5	708,052		0.0000	1.0000	100.00
27.5	704,424		0.0000	1.0000	100.00
28.5	439,984		0.0000	1.0000	100.00
29.5	396,109		0.0000	1.0000	100.00
30.5	396,315		0.0000	1.0000	100.00
31.5	378,701		0.0000	1.0000	100.00
32.5	369,417		0.0000	1.0000	100.00
33.5	348,081		0.0000	1.0000	100.00
34.5	326,175		0.0000	1.0000	100.00
35.5	328,955		0.0000	1.0000	100.00
36.5	340,481		0.0000	1.0000	100.00
37.5	338,384		0.0000	1.0000	100.00
38.5	320,496		0.0000	1.0000	100.00

AVISTA CORPORATION

ACCOUNT 350.3 REMOVING PROPERTY OF OTHERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2007			EXPERIENCE BAND 1995-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	320,341		0.0000	1.0000	100.00
40.5	342,288		0.0000	1.0000	100.00
41.5	307,961		0.0000	1.0000	100.00
42.5	292,820		0.0000	1.0000	100.00
43.5	290,836		0.0000	1.0000	100.00
44.5	273,774		0.0000	1.0000	100.00
45.5	257,176		0.0000	1.0000	100.00
46.5	253,371		0.0000	1.0000	100.00
47.5	249,315		0.0000	1.0000	100.00
48.5	238,181		0.0000	1.0000	100.00
49.5	237,446		0.0000	1.0000	100.00
50.5	220,708		0.0000	1.0000	100.00
51.5	213,811		0.0000	1.0000	100.00
52.5	213,605		0.0000	1.0000	100.00
53.5	214,061		0.0000	1.0000	100.00
54.5	164,966		0.0000	1.0000	100.00
55.5	165,012		0.0000	1.0000	100.00
56.5	165,393		0.0000	1.0000	100.00
57.5	157,405		0.0000	1.0000	100.00
58.5	131,444		0.0000	1.0000	100.00
59.5	120,750		0.0000	1.0000	100.00
60.5	120,827		0.0000	1.0000	100.00
61.5	85,143		0.0000	1.0000	100.00
62.5	41,658		0.0000	1.0000	100.00
63.5	39,696		0.0000	1.0000	100.00
64.5	26,727		0.0000	1.0000	100.00
65.5	31,678		0.0000	1.0000	100.00
66.5	33,795		0.0000	1.0000	100.00
67.5	36,221		0.0000	1.0000	100.00
68.5	40,754		0.0000	1.0000	100.00
69.5	50,839		0.0000	1.0000	100.00
70.5	51,817		0.0000	1.0000	100.00
71.5	57,915		0.0000	1.0000	100.00
72.5	57,915		0.0000	1.0000	100.00
73.5	57,453		0.0000	1.0000	100.00
74.5	58,499		0.0000	1.0000	100.00
75.5	63,683		0.0000	1.0000	100.00
76.5	61,866		0.0000	1.0000	100.00
77.5	61,820		0.0000	1.0000	100.00
78.5	61,439		0.0000	1.0000	100.00

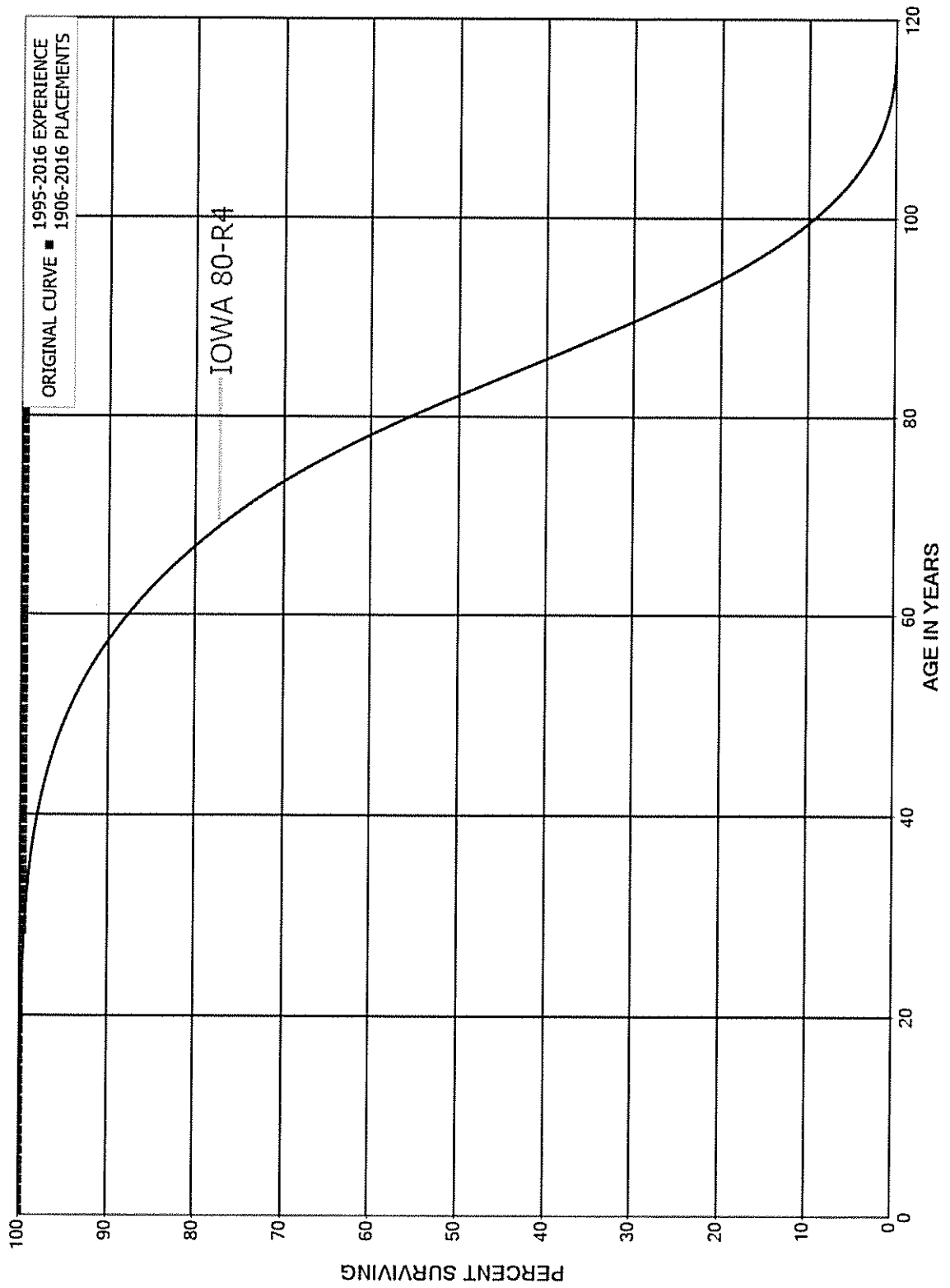
AVISTA CORPORATION

ACCOUNT 350.3 REMOVING PROPERTY OF OTHERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2007			EXPERIENCE BAND 1995-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	56,427		0.0000	1.0000	100.00
80.5	50,112		0.0000	1.0000	100.00
81.5	49,431		0.0000	1.0000	100.00
82.5	49,354		0.0000	1.0000	100.00
83.5	51,862		0.0000	1.0000	100.00
84.5	54,573	28	0.0005	0.9995	100.00
85.5	54,207		0.0000	1.0000	99.95
86.5	48,391		0.0000	1.0000	99.95
87.5	43,455		0.0000	1.0000	99.95
88.5	41,340		0.0000	1.0000	99.95
89.5	38,649		0.0000	1.0000	99.95
90.5	33,345		0.0000	1.0000	99.95
91.5	19,322		0.0000	1.0000	99.95
92.5	18,372		0.0000	1.0000	99.95
93.5	12,274		0.0000	1.0000	99.95
94.5	12,274		0.0000	1.0000	99.95
95.5	12,274		0.0000	1.0000	99.95
96.5	11,228		0.0000	1.0000	99.95
97.5	5,588		0.0000	1.0000	99.95
98.5	5,496		0.0000	1.0000	99.95
99.5	5,496		0.0000	1.0000	99.95
100.5	5,496		0.0000	1.0000	99.95
101.5	5,480		0.0000	1.0000	99.95
102.5	5,349		0.0000	1.0000	99.95
103.5	5,349		0.0000	1.0000	99.95
104.5	5,349		0.0000	1.0000	99.95
105.5	2,791		0.0000	1.0000	99.95
106.5	17		0.0000	1.0000	99.95
107.5	17		0.0000	1.0000	99.95
108.5	17		0.0000	1.0000	99.95
109.5	2		0.0000	1.0000	99.95
110.5					99.95

AVISTA CORPORATION
 ACCOUNT 350.4 LAND RIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 350.4 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2016			EXPERIENCE BAND 1995-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,178,634		0.0000	1.0000	100.00
0.5	10,422,839		0.0000	1.0000	100.00
1.5	9,588,171		0.0000	1.0000	100.00
2.5	9,407,103		0.0000	1.0000	100.00
3.5	9,328,106		0.0000	1.0000	100.00
4.5	9,585,704		0.0000	1.0000	100.00
5.5	9,505,918	2,335	0.0002	0.9998	100.00
6.5	6,675,665		0.0000	1.0000	99.98
7.5	6,980,267		0.0000	1.0000	99.98
8.5	5,443,824		0.0000	1.0000	99.98
9.5	5,252,017		0.0000	1.0000	99.98
10.5	4,524,918		0.0000	1.0000	99.98
11.5	4,867,160		0.0000	1.0000	99.98
12.5	5,050,279		0.0000	1.0000	99.98
13.5	4,720,255		0.0000	1.0000	99.98
14.5	4,832,872		0.0000	1.0000	99.98
15.5	4,906,228		0.0000	1.0000	99.98
16.5	4,957,773		0.0000	1.0000	99.98
17.5	4,908,613		0.0000	1.0000	99.98
18.5	4,979,556		0.0000	1.0000	99.98
19.5	4,867,928		0.0000	1.0000	99.98
20.5	5,062,462		0.0000	1.0000	99.98
21.5	4,412,400		0.0000	1.0000	99.98
22.5	4,070,830		0.0000	1.0000	99.98
23.5	4,142,784		0.0000	1.0000	99.98
24.5	4,114,484		0.0000	1.0000	99.98
25.5	4,103,201		0.0000	1.0000	99.98
26.5	3,854,043		0.0000	1.0000	99.98
27.5	3,833,243	13,465	0.0035	0.9965	99.98
28.5	3,785,276		0.0000	1.0000	99.62
29.5	3,445,160		0.0000	1.0000	99.62
30.5	3,409,066		0.0000	1.0000	99.62
31.5	3,128,326		0.0000	1.0000	99.62
32.5	2,461,019		0.0000	1.0000	99.62
33.5	2,118,740		0.0000	1.0000	99.62
34.5	2,004,009		0.0000	1.0000	99.62
35.5	2,208,279		0.0000	1.0000	99.62
36.5	2,111,618		0.0000	1.0000	99.62
37.5	2,452,006	931	0.0004	0.9996	99.62
38.5	2,351,881		0.0000	1.0000	99.59

AVISTA CORPORATION

ACCOUNT 350.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2016			EXPERIENCE BAND 1995-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,150,122		0.0000	1.0000	99.59
40.5	2,049,187		0.0000	1.0000	99.59
41.5	1,852,354		0.0000	1.0000	99.59
42.5	1,764,927		0.0000	1.0000	99.59
43.5	1,718,546		0.0000	1.0000	99.59
44.5	1,674,637		0.0000	1.0000	99.59
45.5	1,579,460		0.0000	1.0000	99.59
46.5	1,565,924		0.0000	1.0000	99.59
47.5	1,542,667		0.0000	1.0000	99.59
48.5	1,479,749		0.0000	1.0000	99.59
49.5	1,475,534		0.0000	1.0000	99.59
50.5	1,370,708		0.0000	1.0000	99.59
51.5	1,207,719		0.0000	1.0000	99.59
52.5	1,204,905		0.0000	1.0000	99.59
53.5	1,109,862		0.0000	1.0000	99.59
54.5	1,075,953		0.0000	1.0000	99.59
55.5	1,072,439		0.0000	1.0000	99.59
56.5	965,169		0.0000	1.0000	99.59
57.5	731,037		0.0000	1.0000	99.59
58.5	744,921		0.0000	1.0000	99.59
59.5	331,190		0.0000	1.0000	99.59
60.5	328,247		0.0000	1.0000	99.59
61.5	324,505		0.0000	1.0000	99.59
62.5	301,931		0.0000	1.0000	99.59
63.5	290,681		0.0000	1.0000	99.59
64.5	216,921		0.0000	1.0000	99.59
65.5	243,853		0.0000	1.0000	99.59
66.5	202,064		0.0000	1.0000	99.59
67.5	215,979		0.0000	1.0000	99.59
68.5	233,692		0.0000	1.0000	99.59
69.5	291,522		0.0000	1.0000	99.59
70.5	297,128		0.0000	1.0000	99.59
71.5	332,096		0.0000	1.0000	99.59
72.5	332,096		0.0000	1.0000	99.59
73.5	329,445		0.0000	1.0000	99.59
74.5	335,443		0.0000	1.0000	99.59
75.5	365,167		0.0000	1.0000	99.59
76.5	354,748		0.0000	1.0000	99.59
77.5	354,488		0.0000	1.0000	99.59
78.5	352,304		0.0000	1.0000	99.59

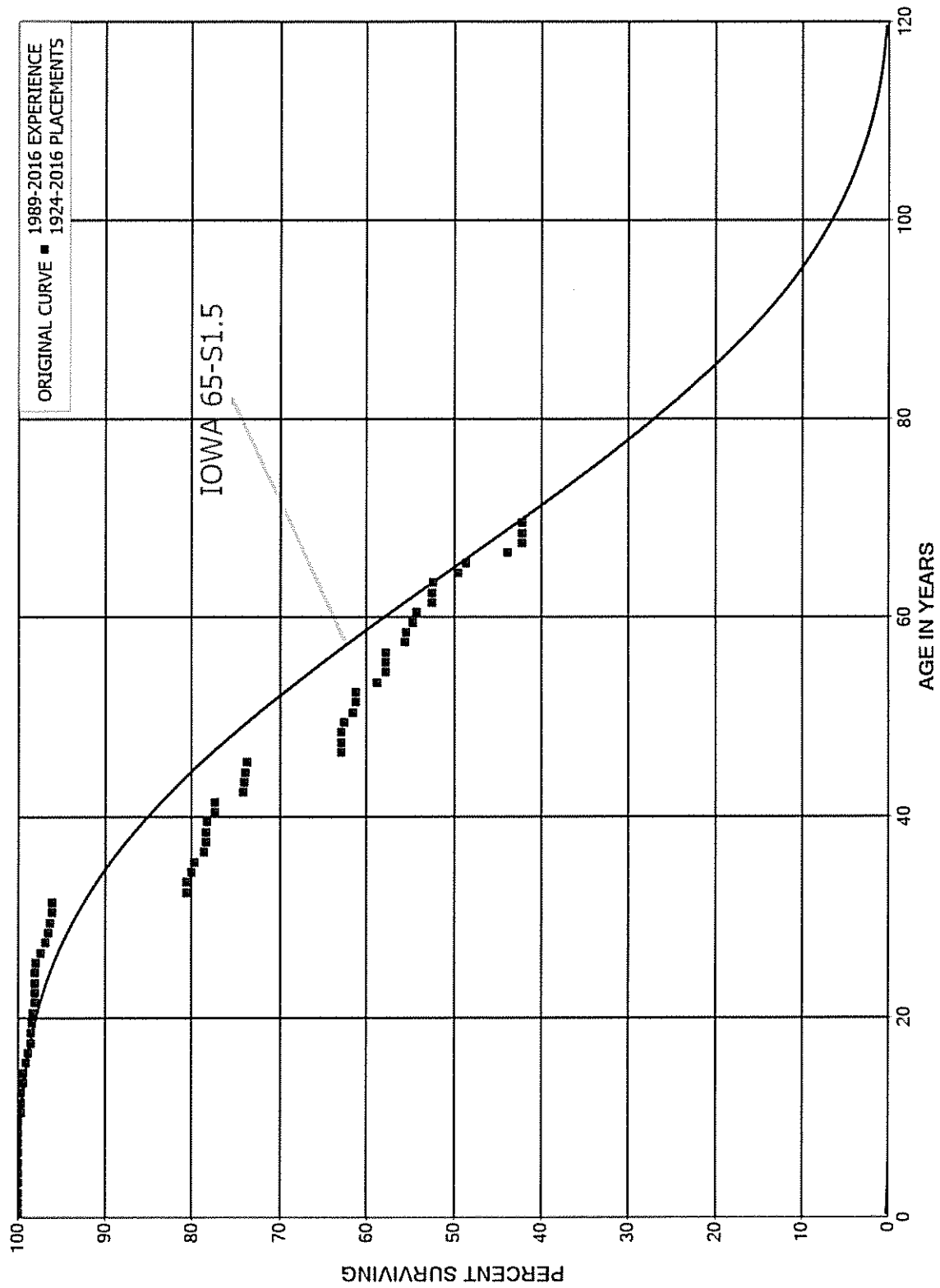
AVISTA CORPORATION

ACCOUNT 350.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2016			EXPERIENCE BAND 1995-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	323,560		0.0000	1.0000	99.59
80.5	287,352		0.0000	1.0000	99.59
81.5	283,445		0.0000	1.0000	99.59
82.5	283,006	26	0.0001	0.9999	99.59
83.5	297,360		0.0000	1.0000	99.58
84.5	312,903		0.0000	1.0000	99.58
85.5	310,967		0.0000	1.0000	99.58
86.5	277,619		0.0000	1.0000	99.58
87.5	249,313		0.0000	1.0000	99.58
88.5	237,187		0.0000	1.0000	99.58
89.5	221,757		0.0000	1.0000	99.58
90.5	191,339		0.0000	1.0000	99.58
91.5	110,929		0.0000	1.0000	99.58
92.5	105,323		0.0000	1.0000	99.58
93.5	70,381		0.0000	1.0000	99.58
94.5	70,381		0.0000	1.0000	99.58
95.5	70,381		0.0000	1.0000	99.58
96.5	64,383		0.0000	1.0000	99.58
97.5	32,041		0.0000	1.0000	99.58
98.5	31,512		0.0000	1.0000	99.58
99.5	31,512		0.0000	1.0000	99.58
100.5	31,512		0.0000	1.0000	99.58
101.5	31,420		0.0000	1.0000	99.58
102.5	30,674		0.0000	1.0000	99.58
103.5	30,674		0.0000	1.0000	99.58
104.5	30,674		0.0000	1.0000	99.58
105.5	16,004		0.0000	1.0000	99.58
106.5	97		0.0000	1.0000	99.58
107.5	97		0.0000	1.0000	99.58
108.5	97		0.0000	1.0000	99.58
109.5	12		0.0000	1.0000	99.58
110.5					99.58

AVISTA CORPORATION
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,357,246		0.0000	1.0000	100.00
0.5	17,772,160		0.0000	1.0000	100.00
1.5	17,735,930	1,605	0.0001	0.9999	100.00
2.5	17,471,296		0.0000	1.0000	99.99
3.5	16,442,675	14,335	0.0009	0.9991	99.99
4.5	15,231,690	145	0.0000	1.0000	99.90
5.5	15,574,470		0.0000	1.0000	99.90
6.5	14,876,543		0.0000	1.0000	99.90
7.5	14,625,600	429	0.0000	1.0000	99.90
8.5	14,201,892		0.0000	1.0000	99.90
9.5	12,796,978	36,462	0.0028	0.9972	99.90
10.5	12,164,404	191	0.0000	1.0000	99.62
11.5	10,117,762		0.0000	1.0000	99.61
12.5	8,305,054	20,907	0.0025	0.9975	99.61
13.5	8,343,065	108	0.0000	1.0000	99.36
14.5	8,081,166	24,669	0.0031	0.9969	99.36
15.5	8,007,467	22,102	0.0028	0.9972	99.06
16.5	7,027,085	23,758	0.0034	0.9966	98.78
17.5	6,642,746		0.0000	1.0000	98.45
18.5	6,647,208	3,081	0.0005	0.9995	98.45
19.5	6,166,552	4,922	0.0008	0.9992	98.41
20.5	5,446,035	16,100	0.0030	0.9970	98.33
21.5	5,363,941		0.0000	1.0000	98.04
22.5	5,314,906		0.0000	1.0000	98.04
23.5	4,658,771	410	0.0001	0.9999	98.04
24.5	4,660,588	3,087	0.0007	0.9993	98.03
25.5	4,272,270	26,173	0.0061	0.9939	97.96
26.5	4,116,807	21,605	0.0052	0.9948	97.36
27.5	4,094,136	16,945	0.0041	0.9959	96.85
28.5	4,094,255	5,542	0.0014	0.9986	96.45
29.5	4,008,322	9,851	0.0025	0.9975	96.32
30.5	2,653,123	1,200	0.0005	0.9995	96.08
31.5	1,667,086	268,042	0.1608	0.8392	96.04
32.5	1,405,552	164	0.0001	0.9999	80.60
33.5	898,157	6,298	0.0070	0.9930	80.59
34.5	878,285	2,934	0.0033	0.9967	80.02
35.5	845,450	11,616	0.0137	0.9863	79.76
36.5	812,132	3,128	0.0039	0.9961	78.66
37.5	816,582		0.0000	1.0000	78.36
38.5	819,982	652	0.0008	0.9992	78.36

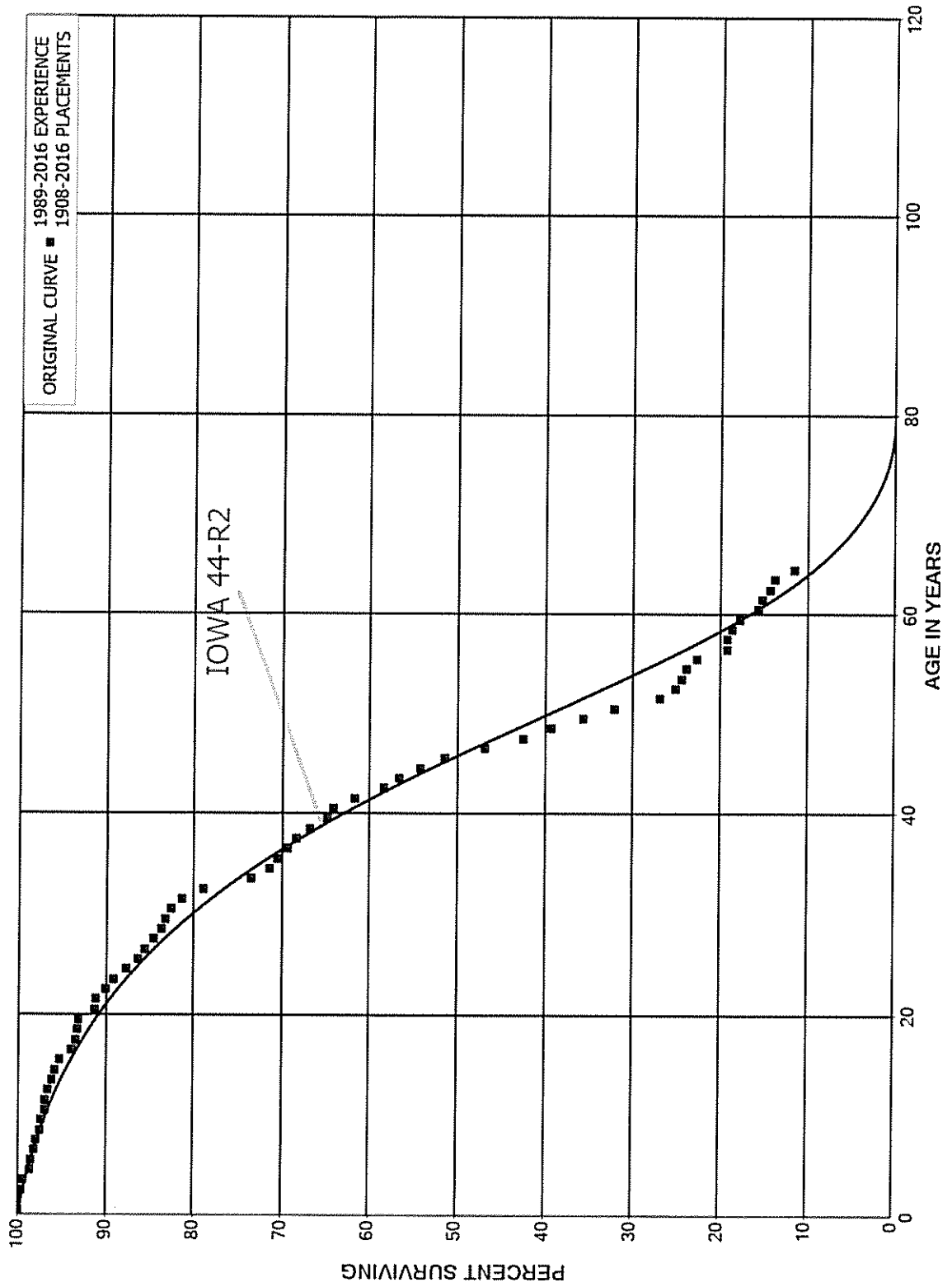
AVISTA CORPORATION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2016			EXPERIENCE BAND 1989-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	735,021	8,635	0.0117	0.9883	78.30
40.5	698,441	188	0.0003	0.9997	77.38
41.5	570,724	23,793	0.0417	0.9583	77.35
42.5	546,932	146	0.0003	0.9997	74.13
43.5	493,295	926	0.0019	0.9981	74.11
44.5	427,577	1,631	0.0038	0.9962	73.97
45.5	424,459	61,623	0.1452	0.8548	73.69
46.5	356,795	255	0.0007	0.9993	62.99
47.5	365,696	79	0.0002	0.9998	62.95
48.5	383,476	1,817	0.0047	0.9953	62.93
49.5	385,955	6,104	0.0158	0.9842	62.63
50.5	372,648	2,246	0.0060	0.9940	61.64
51.5	369,213		0.0000	1.0000	61.27
52.5	366,985	14,290	0.0389	0.9611	61.27
53.5	352,054	6,035	0.0171	0.9829	58.89
54.5	343,006	334	0.0010	0.9990	57.88
55.5	342,672		0.0000	1.0000	57.82
56.5	326,002	12,401	0.0380	0.9620	57.82
57.5	243,464	394	0.0016	0.9984	55.62
58.5	234,834	3,626	0.0154	0.9846	55.53
59.5	211,614	1,708	0.0081	0.9919	54.67
60.5	203,770	6,334	0.0311	0.9689	54.23
61.5	190,701		0.0000	1.0000	52.55
62.5	186,129	505	0.0027	0.9973	52.55
63.5	185,720	10,408	0.0560	0.9440	52.40
64.5	89,914	1,608	0.0179	0.9821	49.47
65.5	83,789	8,222	0.0981	0.9019	48.58
66.5	75,369	2,772	0.0368	0.9632	43.82
67.5	70,835		0.0000	1.0000	42.20
68.5	34,110		0.0000	1.0000	42.20
69.5	34,110	890	0.0261	0.9739	42.20
70.5	33,220		0.0000	1.0000	41.10
71.5	33,069		0.0000	1.0000	41.10
72.5	33,069		0.0000	1.0000	41.10
73.5	33,069	95	0.0029	0.9971	41.10
74.5	32,086	7,320	0.2281	0.7719	40.98
75.5	24,767		0.0000	1.0000	31.63
76.5	4,295		0.0000	1.0000	31.63
77.5					31.63

AVISTA CORPORATION
 ACCOUNT 353 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	211,398,868	1,380	0.0000	1.0000	100.00
0.5	195,376,049	109,554	0.0006	0.9994	100.00
1.5	189,044,106	631,869	0.0033	0.9967	99.94
2.5	174,726,020	343,848	0.0020	0.9980	99.61
3.5	176,381,670	1,352,648	0.0077	0.9923	99.41
4.5	176,944,532	358,532	0.0020	0.9980	98.65
5.5	171,244,153	502,147	0.0029	0.9971	98.45
6.5	154,331,091	323,225	0.0021	0.9979	98.16
7.5	152,524,222	642,515	0.0042	0.9958	97.96
8.5	148,678,606	211,864	0.0014	0.9986	97.54
9.5	140,956,912	592,075	0.0042	0.9958	97.40
10.5	135,695,684	146,180	0.0011	0.9989	97.00
11.5	120,907,831	297,409	0.0025	0.9975	96.89
12.5	108,376,719	478,131	0.0044	0.9956	96.65
13.5	100,876,033	401,957	0.0040	0.9960	96.23
14.5	97,273,761	605,194	0.0062	0.9938	95.84
15.5	91,982,918	1,223,315	0.0133	0.9867	95.25
16.5	88,931,753	434,843	0.0049	0.9951	93.98
17.5	84,305,567	211,097	0.0025	0.9975	93.52
18.5	82,522,150	118,344	0.0014	0.9986	93.29
19.5	79,992,253	1,574,561	0.0197	0.9803	93.15
20.5	77,713,743	150,921	0.0019	0.9981	91.32
21.5	75,976,036	870,981	0.0115	0.9885	91.14
22.5	71,516,958	692,307	0.0097	0.9903	90.10
23.5	67,292,959	1,155,319	0.0172	0.9828	89.22
24.5	65,327,539	969,570	0.0148	0.9852	87.69
25.5	63,877,547	568,760	0.0089	0.9911	86.39
26.5	62,974,173	713,475	0.0113	0.9887	85.62
27.5	61,852,247	644,182	0.0104	0.9896	84.65
28.5	60,663,499	358,338	0.0059	0.9941	83.77
29.5	59,975,517	507,544	0.0085	0.9915	83.28
30.5	55,326,315	752,264	0.0136	0.9864	82.57
31.5	47,678,289	1,444,627	0.0303	0.9697	81.45
32.5	35,808,331	2,489,434	0.0695	0.9305	78.98
33.5	28,140,401	787,720	0.0280	0.9720	73.49
34.5	26,522,704	325,288	0.0123	0.9877	71.43
35.5	23,441,538	376,023	0.0160	0.9840	70.56
36.5	21,496,380	335,415	0.0156	0.9844	69.42
37.5	19,993,976	437,147	0.0219	0.9781	68.34
38.5	16,554,437	494,807	0.0299	0.9701	66.85

AVISTA CORPORATION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,226,552	147,479	0.0097	0.9903	64.85
40.5	13,158,936	520,426	0.0395	0.9605	64.22
41.5	11,835,035	621,215	0.0525	0.9475	61.68
42.5	10,962,471	345,403	0.0315	0.9685	58.44
43.5	9,321,147	402,855	0.0432	0.9568	56.60
44.5	8,129,726	409,624	0.0504	0.9496	54.16
45.5	7,537,015	667,259	0.0885	0.9115	51.43
46.5	6,656,493	624,273	0.0938	0.9062	46.87
47.5	6,039,357	460,427	0.0762	0.9238	42.48
48.5	5,331,240	486,556	0.0913	0.9087	39.24
49.5	4,805,255	483,770	0.1007	0.8993	35.66
50.5	4,228,235	693,393	0.1640	0.8360	32.07
51.5	3,423,316	221,417	0.0647	0.9353	26.81
52.5	3,078,549	78,055	0.0254	0.9746	25.08
53.5	2,936,718	73,139	0.0249	0.9751	24.44
54.5	2,784,269	144,695	0.0520	0.9480	23.83
55.5	2,639,077	396,175	0.1501	0.8499	22.59
56.5	2,046,750	6,071	0.0030	0.9970	19.20
57.5	1,002,413	25,664	0.0256	0.9744	19.14
58.5	964,415	49,841	0.0517	0.9483	18.65
59.5	806,417	92,193	0.1143	0.8857	17.69
60.5	678,605	23,480	0.0346	0.9654	15.67
61.5	488,422	26,169	0.0536	0.9464	15.13
62.5	501,449	21,505	0.0429	0.9571	14.32
63.5	473,905	74,382	0.1570	0.8430	13.70
64.5	163,107		0.0000	1.0000	11.55
65.5	200,481		0.0000	1.0000	11.55
66.5	196,757		0.0000	1.0000	11.55
67.5	196,757		0.0000	1.0000	11.55
68.5	196,773	922	0.0047	0.9953	11.55
69.5	195,851	38,478	0.1965	0.8035	11.50
70.5	157,373	7,204	0.0458	0.9542	9.24
71.5	150,169	9,706	0.0646	0.9354	8.81
72.5	140,463	29,263	0.2083	0.7917	8.25
73.5	111,200	26,958	0.2424	0.7576	6.53
74.5	84,242	2,902	0.0344	0.9656	4.95
75.5	81,340	25,583	0.3145	0.6855	4.77
76.5	55,757	45,568	0.8173	0.1827	3.27
77.5	10,189		0.0000	1.0000	0.60
78.5	12,339		0.0000	1.0000	0.60

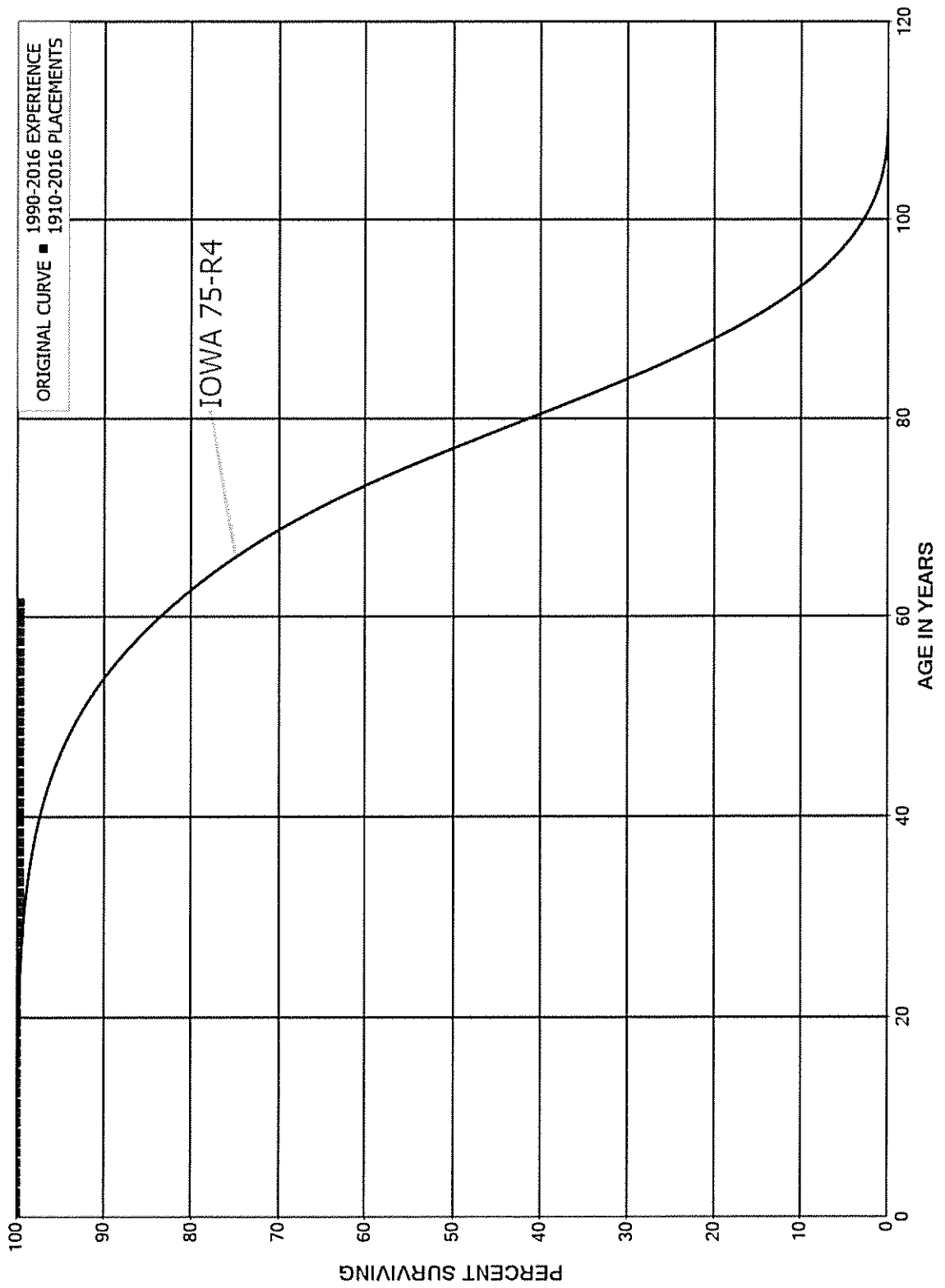
AVISTA CORPORATION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2016			EXPERIENCE BAND 1989-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,339		0.0000	1.0000	0.60
80.5	7,327		0.0000	1.0000	0.60
81.5	7,327		0.0000	1.0000	0.60
82.5	7,327		0.0000	1.0000	0.60
83.5	7,327		0.0000	1.0000	0.60
84.5	7,327		0.0000	1.0000	0.60
85.5	7,327		0.0000	1.0000	0.60
86.5	4,525		0.0000	1.0000	0.60
87.5	4,525		0.0000	1.0000	0.60
88.5	4,525		0.0000	1.0000	0.60
89.5	4,525		0.0000	1.0000	0.60
90.5	4,525		0.0000	1.0000	0.60
91.5	4,525		0.0000	1.0000	0.60
92.5	4,525		0.0000	1.0000	0.60
93.5	4,525		0.0000	1.0000	0.60
94.5	4,525		0.0000	1.0000	0.60
95.5	4,525		0.0000	1.0000	0.60
96.5	4,525		0.0000	1.0000	0.60
97.5	4,525		0.0000	1.0000	0.60
98.5	4,525		0.0000	1.0000	0.60
99.5	4,525		0.0000	1.0000	0.60
100.5	4,525		0.0000	1.0000	0.60
101.5	4,525		0.0000	1.0000	0.60
102.5	4,525		0.0000	1.0000	0.60
103.5	4,525	2,150	0.4751	0.5249	0.60
104.5	2,375		0.0000	1.0000	0.31
105.5	2,375		0.0000	1.0000	0.31
106.5	2,375		0.0000	1.0000	0.31
107.5	2,375	2,375	1.0000		0.31
108.5					

AVISTA CORPORATION
 ACCOUNT 354 TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2016

EXPERIENCE BAND 1990-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	335,832		0.0000	1.0000	100.00
0.5	335,818		0.0000	1.0000	100.00
1.5	415,617	234	0.0006	0.9994	100.00
2.5	457,903		0.0000	1.0000	99.94
3.5	747,747		0.0000	1.0000	99.94
4.5	1,023,965		0.0000	1.0000	99.94
5.5	13,876,625		0.0000	1.0000	99.94
6.5	13,890,061		0.0000	1.0000	99.94
7.5	14,479,372		0.0000	1.0000	99.94
8.5	14,461,012		0.0000	1.0000	99.94
9.5	14,455,342		0.0000	1.0000	99.94
10.5	14,467,167		0.0000	1.0000	99.94
11.5	14,473,592		0.0000	1.0000	99.94
12.5	14,496,332		0.0000	1.0000	99.94
13.5	16,157,099		0.0000	1.0000	99.94
14.5	16,452,428		0.0000	1.0000	99.94
15.5	16,442,495		0.0000	1.0000	99.94
16.5	16,518,863		0.0000	1.0000	99.94
17.5	16,561,334		0.0000	1.0000	99.94
18.5	16,663,349		0.0000	1.0000	99.94
19.5	16,653,905		0.0000	1.0000	99.94
20.5	16,650,491		0.0000	1.0000	99.94
21.5	16,645,057		0.0000	1.0000	99.94
22.5	16,592,754		0.0000	1.0000	99.94
23.5	16,486,063		0.0000	1.0000	99.94
24.5	16,486,016		0.0000	1.0000	99.94
25.5	16,482,994		0.0000	1.0000	99.94
26.5	16,495,115		0.0000	1.0000	99.94
27.5	16,520,174	50,309	0.0030	0.9970	99.94
28.5	16,388,550		0.0000	1.0000	99.64
29.5	16,334,341		0.0000	1.0000	99.64
30.5	16,125,841		0.0000	1.0000	99.64
31.5	15,847,513		0.0000	1.0000	99.64
32.5	3,082,811		0.0000	1.0000	99.64
33.5	3,061,761		0.0000	1.0000	99.64
34.5	2,492,363		0.0000	1.0000	99.64
35.5	2,507,622		0.0000	1.0000	99.64
36.5	2,502,578		0.0000	1.0000	99.64
37.5	2,490,752		0.0000	1.0000	99.64
38.5	2,484,327		0.0000	1.0000	99.64

AVISTA CORPORATION

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2016			EXPERIENCE BAND 1990-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,459,911		0.0000	1.0000	99.64
40.5	794,835		0.0000	1.0000	99.64
41.5	488,929		0.0000	1.0000	99.64
42.5	488,929		0.0000	1.0000	99.64
43.5	404,330		0.0000	1.0000	99.64
44.5	403,614		0.0000	1.0000	99.64
45.5	297,875		0.0000	1.0000	99.64
46.5	297,479		0.0000	1.0000	99.64
47.5	294,082		0.0000	1.0000	99.64
48.5	294,261		0.0000	1.0000	99.64
49.5	294,261		0.0000	1.0000	99.64
50.5	294,261		0.0000	1.0000	99.64
51.5	294,261		0.0000	1.0000	99.64
52.5	294,257		0.0000	1.0000	99.64
53.5	281,842		0.0000	1.0000	99.64
54.5	255,964		0.0000	1.0000	99.64
55.5	255,964		0.0000	1.0000	99.64
56.5	231,398		0.0000	1.0000	99.64
57.5	138,201		0.0000	1.0000	99.64
58.5	138,201		0.0000	1.0000	99.64
59.5	50,243		0.0000	1.0000	99.64
60.5	52,950		0.0000	1.0000	99.64
61.5	18,323		0.0000	1.0000	99.64
62.5	3,064		0.0000	1.0000	99.64
63.5	3,064		0.0000	1.0000	99.64
64.5	3,064		0.0000	1.0000	99.64
65.5	3,064		0.0000	1.0000	99.64
66.5	3,064		0.0000	1.0000	99.64
67.5	3,064		0.0000	1.0000	99.64
68.5	3,064		0.0000	1.0000	99.64
69.5	3,064		0.0000	1.0000	99.64
70.5	3,064		0.0000	1.0000	99.64
71.5	3,064		0.0000	1.0000	99.64
72.5	3,064		0.0000	1.0000	99.64
73.5	3,064		0.0000	1.0000	99.64
74.5	3,064		0.0000	1.0000	99.64
75.5	2,885		0.0000	1.0000	99.64
76.5	2,885		0.0000	1.0000	99.64
77.5	2,885		0.0000	1.0000	99.64
78.5	2,885		0.0000	1.0000	99.64

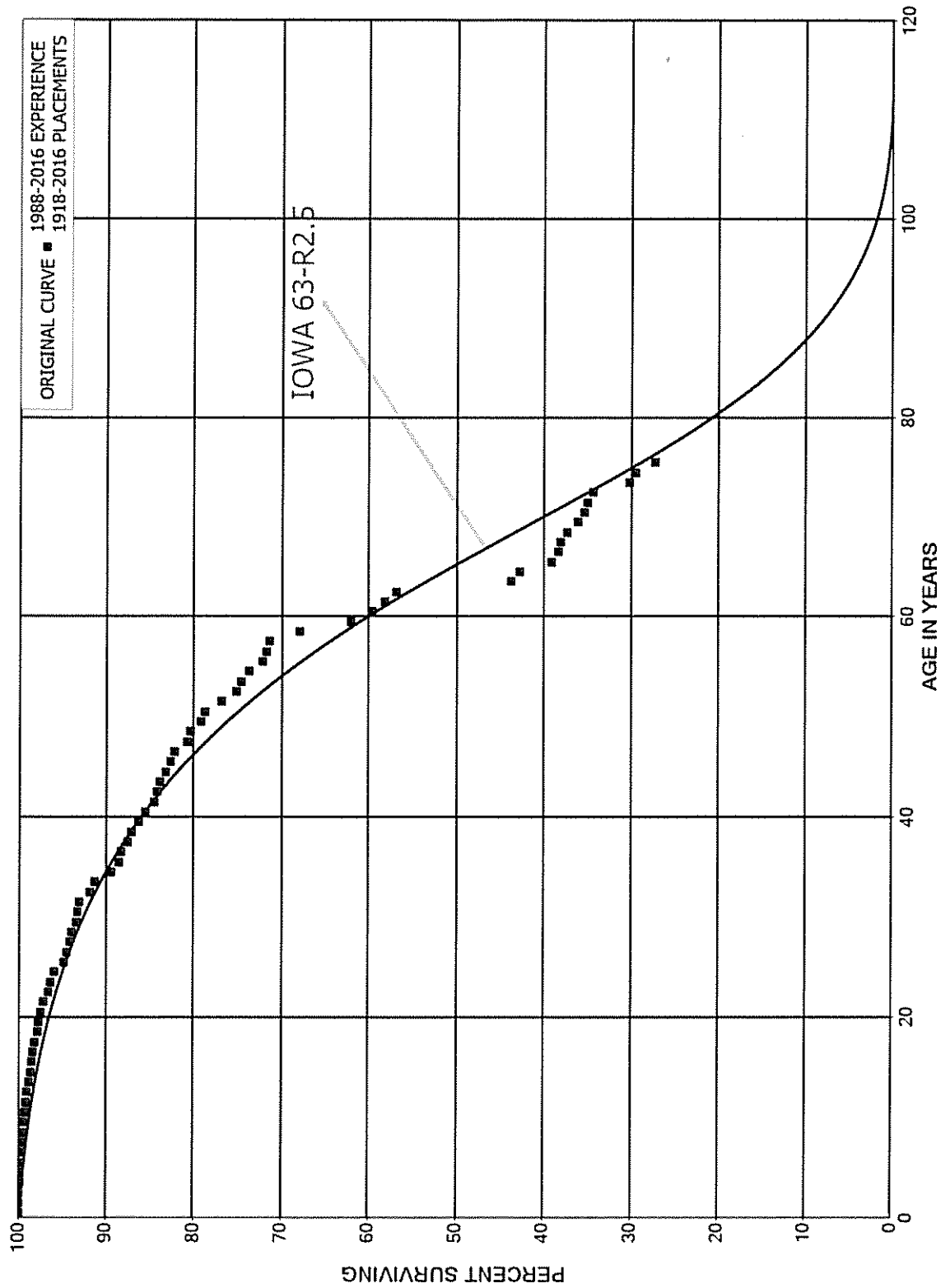
AVISTA CORPORATION

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2016			EXPERIENCE BAND 1990-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	126,290	15,149	0.1200	0.8800	99.64
80.5	111,141		0.0000	1.0000	87.69
81.5	111,141		0.0000	1.0000	87.69
82.5	111,141		0.0000	1.0000	87.69
83.5	111,141		0.0000	1.0000	87.69
84.5	111,141		0.0000	1.0000	87.69
85.5	111,141		0.0000	1.0000	87.69
86.5	111,141		0.0000	1.0000	87.69
87.5	108,256		0.0000	1.0000	87.69
88.5	108,256		0.0000	1.0000	87.69
89.5	108,256		0.0000	1.0000	87.69
90.5	108,256		0.0000	1.0000	87.69
91.5	108,256		0.0000	1.0000	87.69
92.5	108,256		0.0000	1.0000	87.69
93.5	108,256		0.0000	1.0000	87.69
94.5	108,256		0.0000	1.0000	87.69
95.5	108,256		0.0000	1.0000	87.69
96.5	108,256		0.0000	1.0000	87.69
97.5	108,256		0.0000	1.0000	87.69
98.5	108,256		0.0000	1.0000	87.69
99.5	108,256		0.0000	1.0000	87.69
100.5	108,256		0.0000	1.0000	87.69
101.5	108,256		0.0000	1.0000	87.69
102.5	108,256		0.0000	1.0000	87.69
103.5	108,256		0.0000	1.0000	87.69
104.5	108,256		0.0000	1.0000	87.69
105.5	108,256		0.0000	1.0000	87.69
106.5					87.69

AVISTA CORPORATION
 ACCOUNT 355 POLES AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2016

EXPERIENCE BAND 1988-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	173,389,046	1,929	0.0000	1.0000	100.00
0.5	161,625,691	9,627	0.0001	0.9999	100.00
1.5	152,332,193	41,016	0.0003	0.9997	99.99
2.5	145,313,178	112,065	0.0008	0.9992	99.97
3.5	139,826,682	71,850	0.0005	0.9995	99.89
4.5	130,275,780	201,205	0.0015	0.9985	99.84
5.5	122,330,725	63,377	0.0005	0.9995	99.68
6.5	119,551,670	57,684	0.0005	0.9995	99.63
7.5	116,976,947	38,972	0.0003	0.9997	99.58
8.5	115,426,936	61,153	0.0005	0.9995	99.55
9.5	91,263,355	168,722	0.0018	0.9982	99.50
10.5	86,159,930	147,506	0.0017	0.9983	99.31
11.5	79,988,455	81,579	0.0010	0.9990	99.14
12.5	67,296,391	131,373	0.0020	0.9980	99.04
13.5	67,390,741	167,638	0.0025	0.9975	98.85
14.5	66,429,555	85,796	0.0013	0.9987	98.60
15.5	65,664,591	63,124	0.0010	0.9990	98.48
16.5	62,705,211	157,132	0.0025	0.9975	98.38
17.5	61,395,481	168,122	0.0027	0.9973	98.13
18.5	60,150,176	115,860	0.0019	0.9981	97.87
19.5	56,041,291	127,109	0.0023	0.9977	97.68
20.5	55,458,263	177,812	0.0032	0.9968	97.46
21.5	51,434,932	303,879	0.0059	0.9941	97.14
22.5	48,318,168	76,940	0.0016	0.9984	96.57
23.5	45,635,858	238,079	0.0052	0.9948	96.42
24.5	45,094,538	486,886	0.0108	0.9892	95.91
25.5	44,109,454	170,326	0.0039	0.9961	94.88
26.5	42,776,842	158,484	0.0037	0.9963	94.51
27.5	42,213,575	82,007	0.0019	0.9981	94.16
28.5	41,467,139	254,883	0.0061	0.9939	93.98
29.5	39,123,271	44,954	0.0011	0.9989	93.40
30.5	30,082,610	69,898	0.0023	0.9977	93.29
31.5	19,277,468	263,216	0.0137	0.9863	93.08
32.5	17,578,872	109,848	0.0062	0.9938	91.81
33.5	15,886,784	312,912	0.0197	0.9803	91.23
34.5	14,034,755	141,698	0.0101	0.9899	89.43
35.5	13,454,655	41,515	0.0031	0.9969	88.53
36.5	12,673,336	111,955	0.0088	0.9912	88.26
37.5	12,008,082	53,473	0.0045	0.9955	87.48
38.5	11,362,483	97,878	0.0086	0.9914	87.09

AVISTA CORPORATION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2016			EXPERIENCE BAND 1988-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,746,808	105,176	0.0098	0.9902	86.34
40.5	9,683,250	110,449	0.0114	0.9886	85.49
41.5	8,480,854	32,837	0.0039	0.9961	84.52
42.5	7,688,890	29,891	0.0039	0.9961	84.19
43.5	6,607,768	55,735	0.0084	0.9916	83.86
44.5	6,283,640	44,366	0.0071	0.9929	83.16
45.5	6,080,143	27,589	0.0045	0.9955	82.57
46.5	5,879,476	101,300	0.0172	0.9828	82.20
47.5	5,608,106	26,984	0.0048	0.9952	80.78
48.5	5,303,272	79,505	0.0150	0.9850	80.39
49.5	5,108,225	26,531	0.0052	0.9948	79.19
50.5	4,682,938	116,615	0.0249	0.9751	78.77
51.5	3,578,822	75,476	0.0211	0.9789	76.81
52.5	3,405,743	28,250	0.0083	0.9917	75.19
53.5	2,780,783	32,087	0.0115	0.9885	74.57
54.5	2,303,769	46,843	0.0203	0.9797	73.71
55.5	2,203,133	13,687	0.0062	0.9938	72.21
56.5	1,745,990	8,391	0.0048	0.9952	71.76
57.5	1,372,358	66,026	0.0481	0.9519	71.42
58.5	1,346,234	117,121	0.0870	0.9130	67.98
59.5	902,724	34,859	0.0386	0.9614	62.07
60.5	841,134	20,913	0.0249	0.9751	59.67
61.5	785,068	17,811	0.0227	0.9773	58.19
62.5	648,413	150,097	0.2315	0.7685	56.87
63.5	458,141	9,938	0.0217	0.9783	43.70
64.5	301,443	25,898	0.0859	0.9141	42.75
65.5	275,760	5,413	0.0196	0.9804	39.08
66.5	261,377	1,522	0.0058	0.9942	38.31
67.5	259,855	5,745	0.0221	0.9779	38.09
68.5	254,196	8,168	0.0321	0.9679	37.25
69.5	202,505	4,136	0.0204	0.9796	36.05
70.5	156,926	1,791	0.0114	0.9886	35.32
71.5	155,135	2,914	0.0188	0.9812	34.91
72.5	151,809	18,273	0.1204	0.8796	34.26
73.5	119,135	2,632	0.0221	0.9779	30.13
74.5	62,101	4,521	0.0728	0.9272	29.47
75.5	57,111	3,251	0.0569	0.9431	27.32
76.5	48,897	4,636	0.0948	0.9052	25.77
77.5	39,659	2,124	0.0536	0.9464	23.32
78.5	37,535	1,210	0.0322	0.9678	22.07

AVISTA CORPORATION

ACCOUNT 355 POLES AND FIXTURES

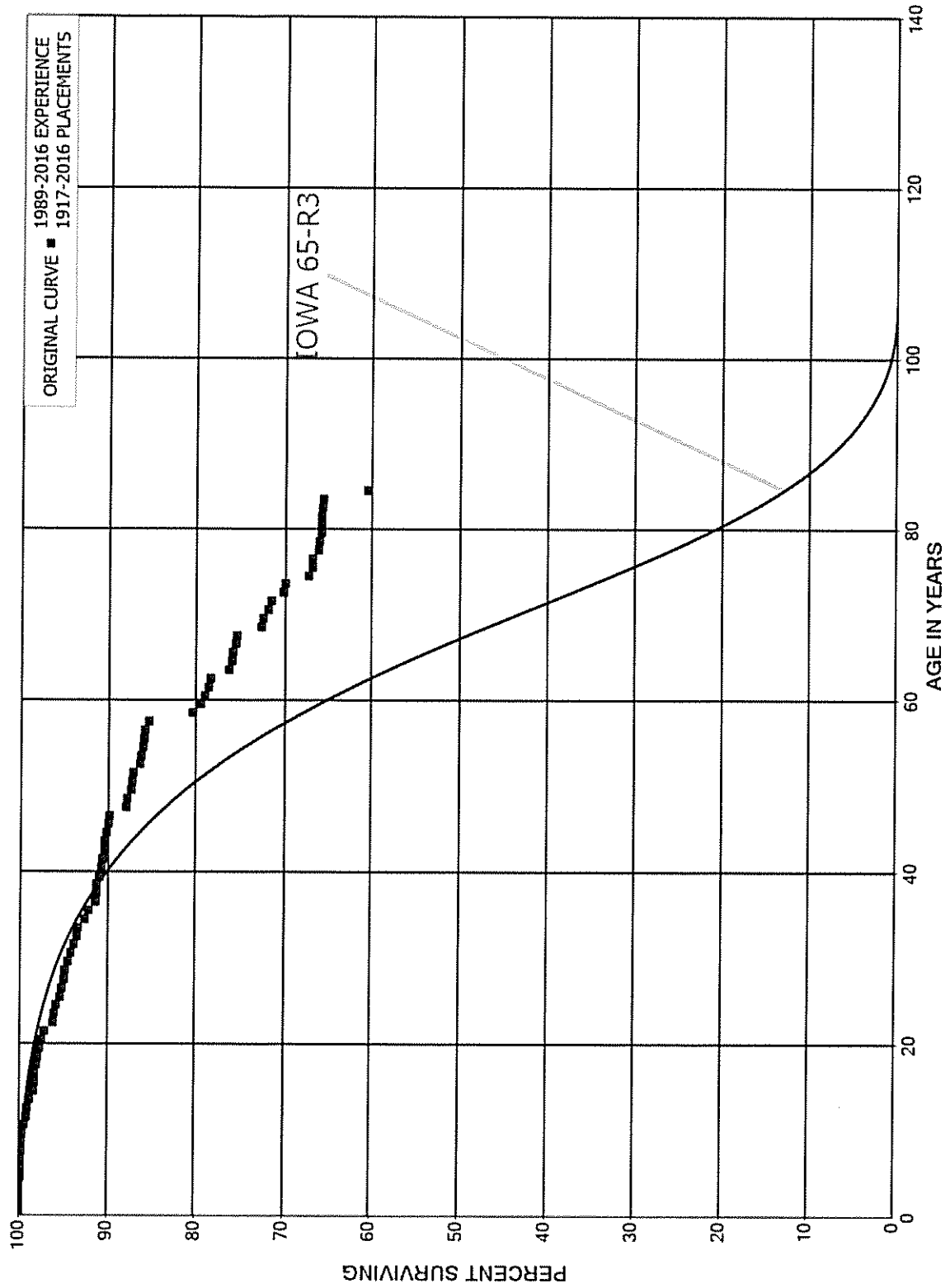
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2016

EXPERIENCE BAND 1988-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	36,325	5,246	0.1444	0.8556	21.36
80.5	31,079	725	0.0233	0.9767	18.28
81.5	28,357	6,460	0.2278	0.7722	17.85
82.5	21,897	2,968	0.1355	0.8645	13.78
83.5	18,929	4,548	0.2403	0.7597	11.92
84.5	14,381	867	0.0603	0.9397	9.05
85.5	1,617	217	0.1343	0.8657	8.51
86.5					7.37

AVISTA CORPORATION
 ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	92,934,352		0.0000	1.0000	100.00
0.5	87,906,180	5,598	0.0001	0.9999	100.00
1.5	83,142,899	38,674	0.0005	0.9995	99.99
2.5	81,792,816	26,942	0.0003	0.9997	99.95
3.5	82,538,807	49,347	0.0006	0.9994	99.91
4.5	91,512,228	18,988	0.0002	0.9998	99.85
5.5	89,473,586	26,283	0.0003	0.9997	99.83
6.5	89,223,236	52,141	0.0006	0.9994	99.80
7.5	87,495,572	53,984	0.0006	0.9994	99.75
8.5	84,621,122	25,921	0.0003	0.9997	99.68
9.5	59,013,623	124,954	0.0021	0.9979	99.65
10.5	56,690,493	178,860	0.0032	0.9968	99.44
11.5	53,063,248	31,720	0.0006	0.9994	99.13
12.5	50,048,879	110,983	0.0022	0.9978	99.07
13.5	50,537,430	216,724	0.0043	0.9957	98.85
14.5	49,517,696	45,812	0.0009	0.9991	98.43
15.5	49,270,150	49,481	0.0010	0.9990	98.34
16.5	48,100,951	86,913	0.0018	0.9982	98.24
17.5	47,701,009	75,292	0.0016	0.9984	98.06
18.5	47,334,765	76,917	0.0016	0.9984	97.90
19.5	44,457,071	102,064	0.0023	0.9977	97.75
20.5	44,552,516	173,809	0.0039	0.9961	97.52
21.5	42,504,043	409,141	0.0096	0.9904	97.14
22.5	40,898,886	55,904	0.0014	0.9986	96.21
23.5	40,272,468	101,464	0.0025	0.9975	96.07
24.5	39,876,430	178,223	0.0045	0.9955	95.83
25.5	39,746,515	116,432	0.0029	0.9971	95.40
26.5	39,553,114	69,259	0.0018	0.9982	95.12
27.5	39,028,380	69,967	0.0018	0.9982	94.96
28.5	39,443,010	95,416	0.0024	0.9976	94.79
29.5	39,587,597	140,384	0.0035	0.9965	94.56
30.5	35,010,438	159,488	0.0046	0.9954	94.22
31.5	31,717,394	82,307	0.0026	0.9974	93.79
32.5	19,022,130	37,199	0.0020	0.9980	93.55
33.5	17,230,070	137,898	0.0080	0.9920	93.37
34.5	15,963,682	82,304	0.0052	0.9948	92.62
35.5	15,409,077	115,844	0.0075	0.9925	92.14
36.5	15,002,510	24,689	0.0016	0.9984	91.45
37.5	14,458,889	8,415	0.0006	0.9994	91.30
38.5	14,198,197	46,710	0.0033	0.9967	91.25

AVISTA CORPORATION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,829,394	34,125	0.0025	0.9975	90.95
40.5	13,141,682	16,028	0.0012	0.9988	90.72
41.5	12,165,401	22,075	0.0018	0.9982	90.61
42.5	11,753,608	9,215	0.0008	0.9992	90.45
43.5	11,313,497	23,079	0.0020	0.9980	90.38
44.5	11,089,941	22,904	0.0021	0.9979	90.19
45.5	10,827,096	19,929	0.0018	0.9982	90.00
46.5	10,774,055	227,140	0.0211	0.9789	89.84
47.5	10,411,361	7,851	0.0008	0.9992	87.95
48.5	10,146,592	59,241	0.0058	0.9942	87.88
49.5	9,992,228	11,402	0.0011	0.9989	87.37
50.5	9,578,738	11,697	0.0012	0.9988	87.27
51.5	7,617,858	68,487	0.0090	0.9910	87.16
52.5	7,540,759	6,103	0.0008	0.9992	86.38
53.5	6,767,893	17,917	0.0026	0.9974	86.31
54.5	6,159,775	9,725	0.0016	0.9984	86.08
55.5	6,136,671	8,375	0.0014	0.9986	85.94
56.5	5,050,746	26,558	0.0053	0.9947	85.82
57.5	3,399,791	196,991	0.0579	0.9421	85.37
58.5	3,374,609	38,810	0.0115	0.9885	80.43
59.5	2,238,893	12,113	0.0054	0.9946	79.50
60.5	2,323,946	14,940	0.0064	0.9936	79.07
61.5	2,252,653	5,842	0.0026	0.9974	78.56
62.5	2,423,123	65,571	0.0271	0.9729	78.36
63.5	2,253,488	9,799	0.0043	0.9957	76.24
64.5	1,985,887	873	0.0004	0.9996	75.91
65.5	1,992,639	9,096	0.0046	0.9954	75.87
66.5	1,869,264	3,264	0.0017	0.9983	75.53
67.5	1,855,581	67,451	0.0364	0.9636	75.40
68.5	1,856,501	7,424	0.0040	0.9960	72.65
69.5	2,026,604	14,224	0.0070	0.9930	72.36
70.5	1,964,814	9,841	0.0050	0.9950	71.86
71.5	1,960,903	34,815	0.0178	0.9822	71.50
72.5	1,926,089	7,884	0.0041	0.9959	70.23
73.5	1,918,205	73,910	0.0385	0.9615	69.94
74.5	1,733,893	10,429	0.0060	0.9940	67.24
75.5	1,723,439	445	0.0003	0.9997	66.84
76.5	1,694,070	15,632	0.0092	0.9908	66.82
77.5	1,678,438	3,338	0.0020	0.9980	66.21
78.5	1,675,100	5,300	0.0032	0.9968	66.07

AVISTA CORPORATION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

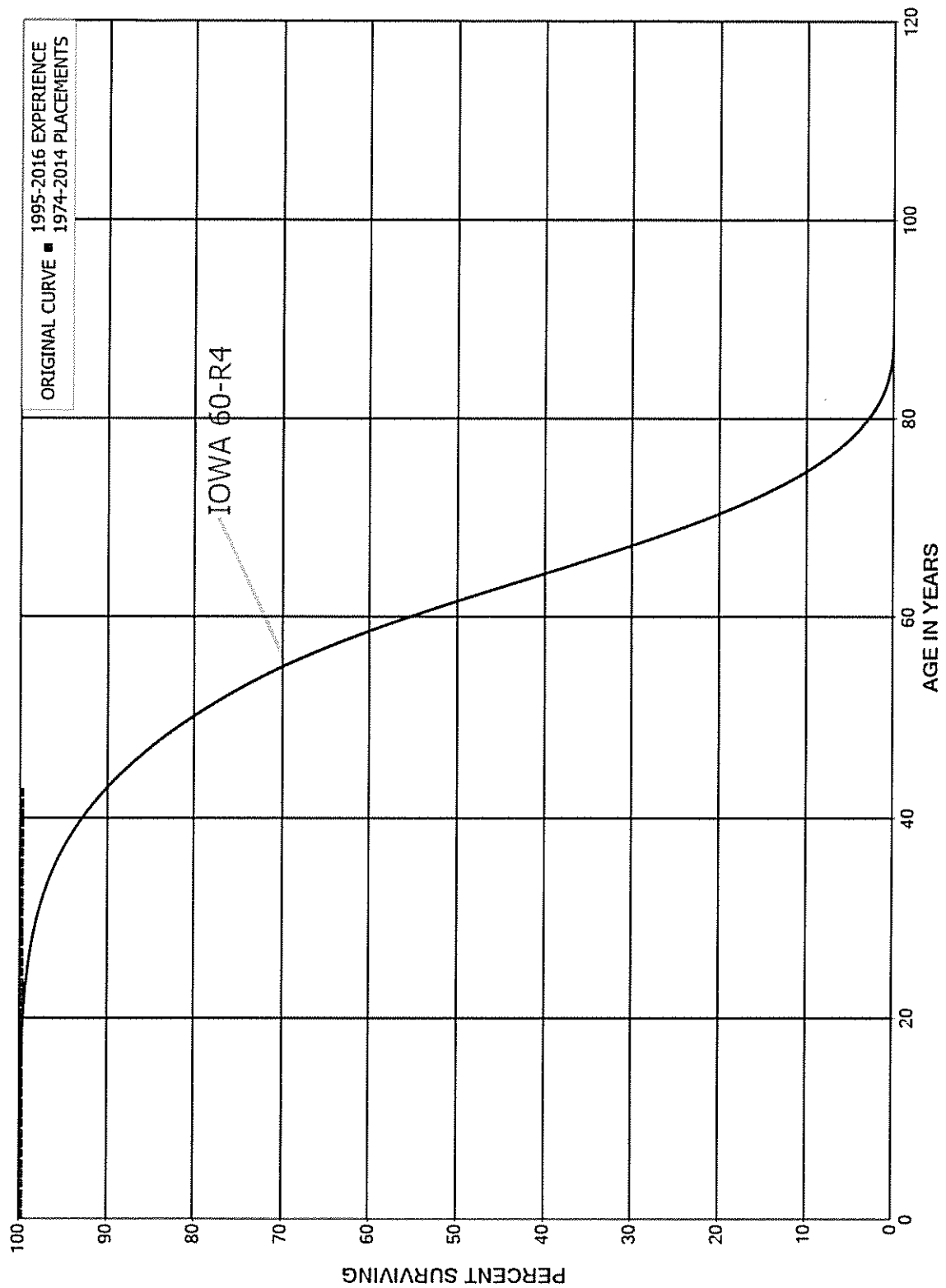
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,586,976	483	0.0003	0.9997	65.87
80.5	1,511,687	47	0.0000	1.0000	65.85
81.5	1,499,498	2,146	0.0014	0.9986	65.84
82.5	1,497,352	3,011	0.0020	0.9980	65.75
83.5	1,494,341	115,252	0.0771	0.9229	65.62
84.5	1,379,089		0.0000	1.0000	60.56
85.5	1,349,395	784	0.0006	0.9994	60.56
86.5	1,099,126	2,619	0.0024	0.9976	60.52
87.5	874,185	104	0.0001	0.9999	60.38
88.5	766,401	3,213	0.0042	0.9958	60.37
89.5	752,271	231	0.0003	0.9997	60.12
90.5	492,552	5,629	0.0114	0.9886	60.10
91.5	486,923	241	0.0005	0.9995	59.41
92.5	326,421	2,926	0.0090	0.9910	59.38
93.5	323,495		0.0000	1.0000	58.85
94.5	311,210		0.0000	1.0000	58.85
95.5	311,210		0.0000	1.0000	58.85
96.5	240,238		0.0000	1.0000	58.85
97.5					58.85

AVISTA CORPORATION
 ACCOUNT 357 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2014

EXPERIENCE BAND 1995-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,431,036		0.0000	1.0000	100.00
0.5	2,431,227		0.0000	1.0000	100.00
1.5	2,431,227		0.0000	1.0000	100.00
2.5	2,049,625		0.0000	1.0000	100.00
3.5	2,049,625		0.0000	1.0000	100.00
4.5	2,049,625		0.0000	1.0000	100.00
5.5	2,049,625		0.0000	1.0000	100.00
6.5	2,049,625		0.0000	1.0000	100.00
7.5	2,049,625		0.0000	1.0000	100.00
8.5	38,773		0.0000	1.0000	100.00
9.5	187,785		0.0000	1.0000	100.00
10.5	187,785		0.0000	1.0000	100.00
11.5	187,785		0.0000	1.0000	100.00
12.5	187,785		0.0000	1.0000	100.00
13.5	187,785		0.0000	1.0000	100.00
14.5	187,785		0.0000	1.0000	100.00
15.5	186,081		0.0000	1.0000	100.00
16.5	182,893		0.0000	1.0000	100.00
17.5	182,733		0.0000	1.0000	100.00
18.5	459,633		0.0000	1.0000	100.00
19.5	459,633		0.0000	1.0000	100.00
20.5	556,054		0.0000	1.0000	100.00
21.5	556,054		0.0000	1.0000	100.00
22.5	555,863		0.0000	1.0000	100.00
23.5	555,863		0.0000	1.0000	100.00
24.5	555,863		0.0000	1.0000	100.00
25.5	555,863		0.0000	1.0000	100.00
26.5	555,863		0.0000	1.0000	100.00
27.5	555,863		0.0000	1.0000	100.00
28.5	555,863		0.0000	1.0000	100.00
29.5	555,863		0.0000	1.0000	100.00
30.5	522,375		0.0000	1.0000	100.00
31.5	373,362		0.0000	1.0000	100.00
32.5	373,362		0.0000	1.0000	100.00
33.5	373,362		0.0000	1.0000	100.00
34.5	373,362		0.0000	1.0000	100.00
35.5	373,362		0.0000	1.0000	100.00
36.5	373,362		0.0000	1.0000	100.00
37.5	373,362		0.0000	1.0000	100.00
38.5	373,320		0.0000	1.0000	100.00

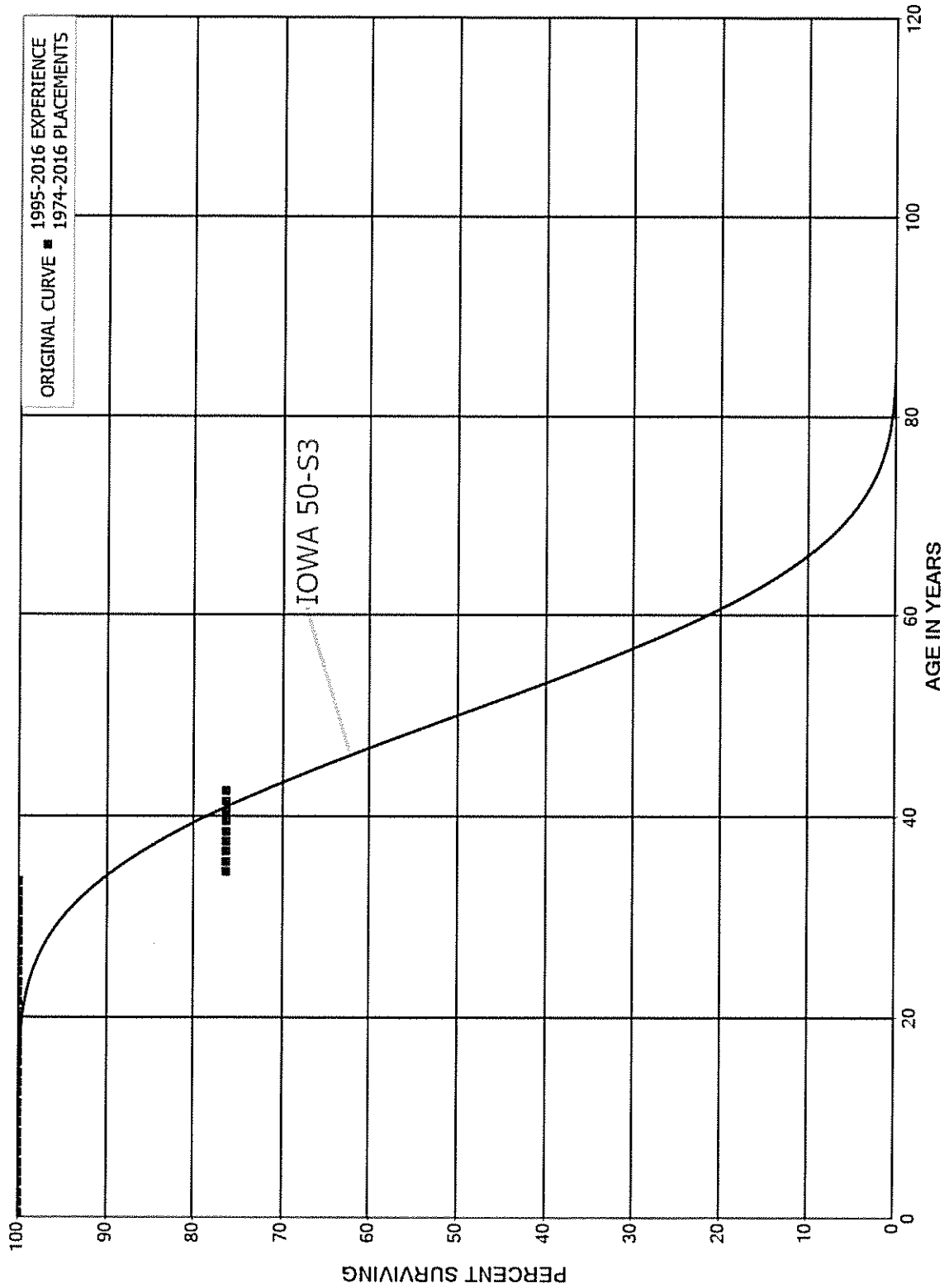
AVISTA CORPORATION

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2014			EXPERIENCE BAND 1995-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	373,320		0.0000	1.0000	100.00
40.5	96,421		0.0000	1.0000	100.00
41.5	96,421		0.0000	1.0000	100.00
42.5					100.00

AVISTA CORPORATION
 ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2016

EXPERIENCE BAND 1995-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,136,714		0.0000	1.0000	100.00
0.5	1,136,027		0.0000	1.0000	100.00
1.5	1,129,508		0.0000	1.0000	100.00
2.5	1,127,607		0.0000	1.0000	100.00
3.5	1,123,829		0.0000	1.0000	100.00
4.5	1,123,829		0.0000	1.0000	100.00
5.5	1,123,829		0.0000	1.0000	100.00
6.5	1,123,829		0.0000	1.0000	100.00
7.5	1,123,829		0.0000	1.0000	100.00
8.5	3,668		0.0000	1.0000	100.00
9.5	828,061		0.0000	1.0000	100.00
10.5	855,546		0.0000	1.0000	100.00
11.5	859,639		0.0000	1.0000	100.00
12.5	859,262		0.0000	1.0000	100.00
13.5	859,262		0.0000	1.0000	100.00
14.5	859,262		0.0000	1.0000	100.00
15.5	859,262		0.0000	1.0000	100.00
16.5	858,937		0.0000	1.0000	100.00
17.5	858,708		0.0000	1.0000	100.00
18.5	1,064,803		0.0000	1.0000	100.00
19.5	1,064,803		0.0000	1.0000	100.00
20.5	1,315,267		0.0000	1.0000	100.00
21.5	1,314,243		0.0000	1.0000	100.00
22.5	1,314,243		0.0000	1.0000	100.00
23.5	1,314,243		0.0000	1.0000	100.00
24.5	1,314,243		0.0000	1.0000	100.00
25.5	1,314,243		0.0000	1.0000	100.00
26.5	1,314,243	0	0.0000	1.0000	100.00
27.5	1,314,243		0.0000	1.0000	100.00
28.5	1,314,243		0.0000	1.0000	100.00
29.5	1,314,243		0.0000	1.0000	100.00
30.5	1,314,243		0.0000	1.0000	100.00
31.5	489,849		0.0000	1.0000	100.00
32.5	462,365		0.0000	1.0000	100.00
33.5	458,272	108,000	0.2357	0.7643	100.00
34.5	350,272		0.0000	1.0000	76.43
35.5	350,272		0.0000	1.0000	76.43
36.5	350,272		0.0000	1.0000	76.43
37.5	350,272		0.0000	1.0000	76.43
38.5	350,272		0.0000	1.0000	76.43

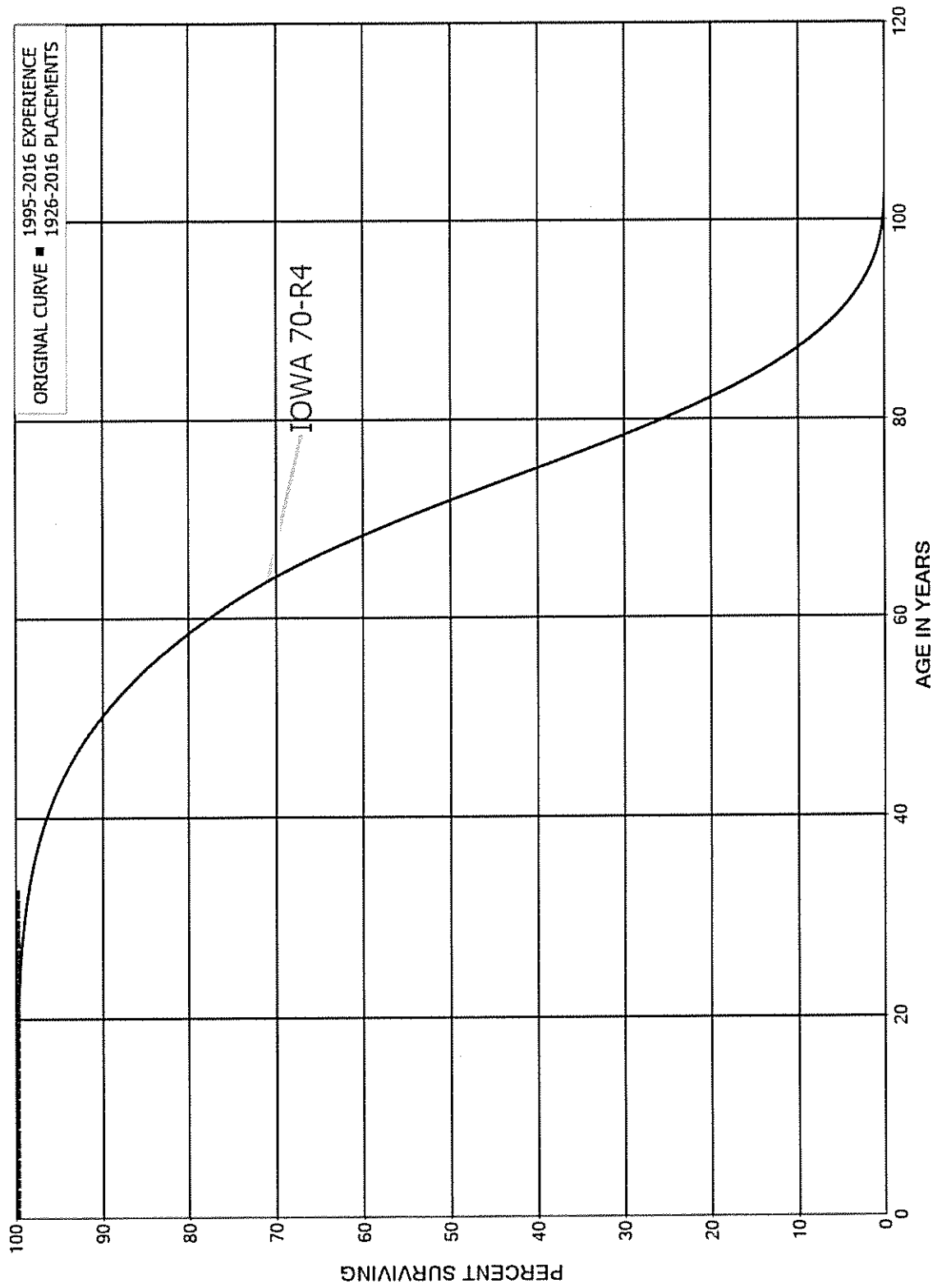
AVISTA CORPORATION

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2016			EXPERIENCE BAND 1995-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	350,272		0.0000	1.0000	76.43
40.5	142,465		0.0000	1.0000	76.43
41.5	142,465		0.0000	1.0000	76.43
42.5					76.43

AVISTA CORPORATION
 ACCOUNT 359 ROADS AND TRAILS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2016

EXPERIENCE BAND 1995-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	295,340		0.0000	1.0000	100.00
0.5	209,078		0.0000	1.0000	100.00
1.5	194,655		0.0000	1.0000	100.00
2.5	192,890		0.0000	1.0000	100.00
3.5	115,277		0.0000	1.0000	100.00
4.5	75,282		0.0000	1.0000	100.00
5.5	75,282		0.0000	1.0000	100.00
6.5	109,194		0.0000	1.0000	100.00
7.5	109,194		0.0000	1.0000	100.00
8.5	912,459		0.0000	1.0000	100.00
9.5	1,700,471		0.0000	1.0000	100.00
10.5	1,794,583		0.0000	1.0000	100.00
11.5	1,794,583		0.0000	1.0000	100.00
12.5	1,794,583		0.0000	1.0000	100.00
13.5	1,793,648		0.0000	1.0000	100.00
14.5	1,789,707		0.0000	1.0000	100.00
15.5	1,782,139		0.0000	1.0000	100.00
16.5	1,782,139		0.0000	1.0000	100.00
17.5	1,782,139		0.0000	1.0000	100.00
18.5	1,780,342		0.0000	1.0000	100.00
19.5	1,780,342		0.0000	1.0000	100.00
20.5	1,776,171		0.0000	1.0000	100.00
21.5	1,770,707		0.0000	1.0000	100.00
22.5	1,776,609		0.0000	1.0000	100.00
23.5	1,776,113		0.0000	1.0000	100.00
24.5	1,775,862		0.0000	1.0000	100.00
25.5	1,775,862		0.0000	1.0000	100.00
26.5	1,770,605		0.0000	1.0000	100.00
27.5	1,770,605		0.0000	1.0000	100.00
28.5	1,736,693		0.0000	1.0000	100.00
29.5	1,736,693		0.0000	1.0000	100.00
30.5	888,026		0.0000	1.0000	100.00
31.5	100,014		0.0000	1.0000	100.00
32.5	5,903		0.0000	1.0000	100.00
33.5	5,903		0.0000	1.0000	100.00
34.5	6,017		0.0000	1.0000	100.00
35.5	6,017		0.0000	1.0000	100.00
36.5	6,017		0.0000	1.0000	100.00
37.5	6,017		0.0000	1.0000	100.00
38.5	6,017		0.0000	1.0000	100.00

AVISTA CORPORATION

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2016			EXPERIENCE BAND 1995-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,017		0.0000	1.0000	100.00
40.5	6,017		0.0000	1.0000	100.00
41.5	6,114		0.0000	1.0000	100.00
42.5	6,209		0.0000	1.0000	100.00
43.5	6,209		0.0000	1.0000	100.00
44.5	306		0.0000	1.0000	100.00
45.5	306		0.0000	1.0000	100.00
46.5	306		0.0000	1.0000	100.00
47.5	306		0.0000	1.0000	100.00
48.5	306		0.0000	1.0000	100.00
49.5	306		0.0000	1.0000	100.00
50.5	306		0.0000	1.0000	100.00
51.5	306		0.0000	1.0000	100.00
52.5	306		0.0000	1.0000	100.00
53.5	306		0.0000	1.0000	100.00
54.5	306		0.0000	1.0000	100.00
55.5	306		0.0000	1.0000	100.00
56.5	192		0.0000	1.0000	100.00
57.5	192		0.0000	1.0000	100.00
58.5	192		0.0000	1.0000	100.00
59.5	192		0.0000	1.0000	100.00
60.5	192		0.0000	1.0000	100.00
61.5	192		0.0000	1.0000	100.00
62.5	192		0.0000	1.0000	100.00
63.5	95		0.0000	1.0000	100.00
64.5	11,923		0.0000	1.0000	100.00
65.5	11,923		0.0000	1.0000	100.00
66.5	11,923		0.0000	1.0000	100.00
67.5	11,923		0.0000	1.0000	100.00
68.5	26,053		0.0000	1.0000	100.00
69.5	26,053		0.0000	1.0000	100.00
70.5	26,053		0.0000	1.0000	100.00
71.5	26,053		0.0000	1.0000	100.00
72.5	26,053		0.0000	1.0000	100.00
73.5	26,053		0.0000	1.0000	100.00
74.5	26,053		0.0000	1.0000	100.00
75.5	26,053		0.0000	1.0000	100.00
76.5	26,053		0.0000	1.0000	100.00
77.5	26,053		0.0000	1.0000	100.00
78.5	26,053		0.0000	1.0000	100.00

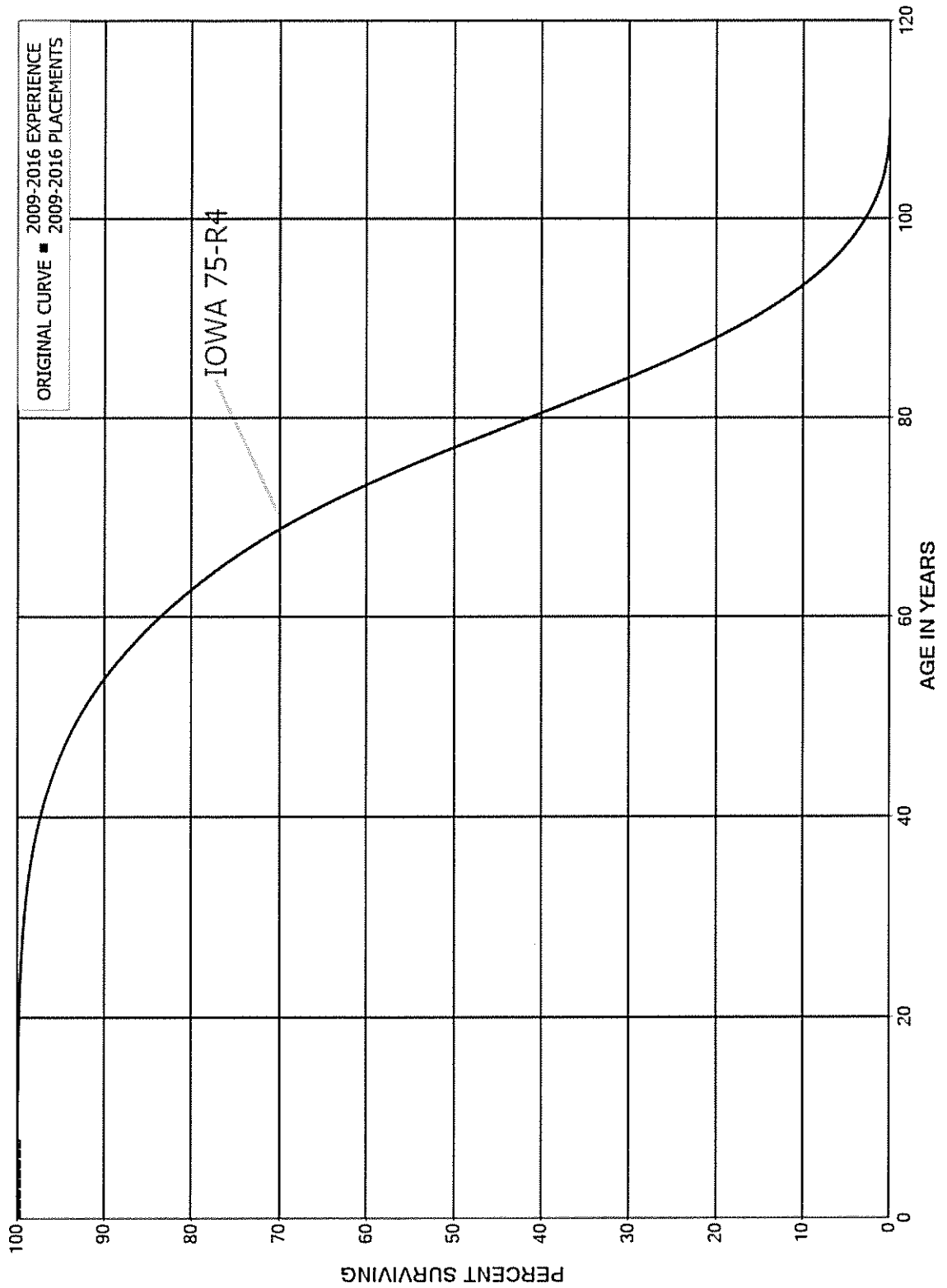
AVISTA CORPORATION

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2016			EXPERIENCE BAND 1995-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,053		0.0000	1.0000	100.00
80.5	26,053		0.0000	1.0000	100.00
81.5	26,053		0.0000	1.0000	100.00
82.5	26,053		0.0000	1.0000	100.00
83.5	26,053		0.0000	1.0000	100.00
84.5	26,053		0.0000	1.0000	100.00
85.5	26,053		0.0000	1.0000	100.00
86.5	14,130		0.0000	1.0000	100.00
87.5	14,130		0.0000	1.0000	100.00
88.5	14,130		0.0000	1.0000	100.00
89.5	14,130		0.0000	1.0000	100.00
90.5					100.00

AVISTA CORPORATION
 ACCOUNT 360.4 LAND - EASEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 360.4 LAND - EASEMENTS

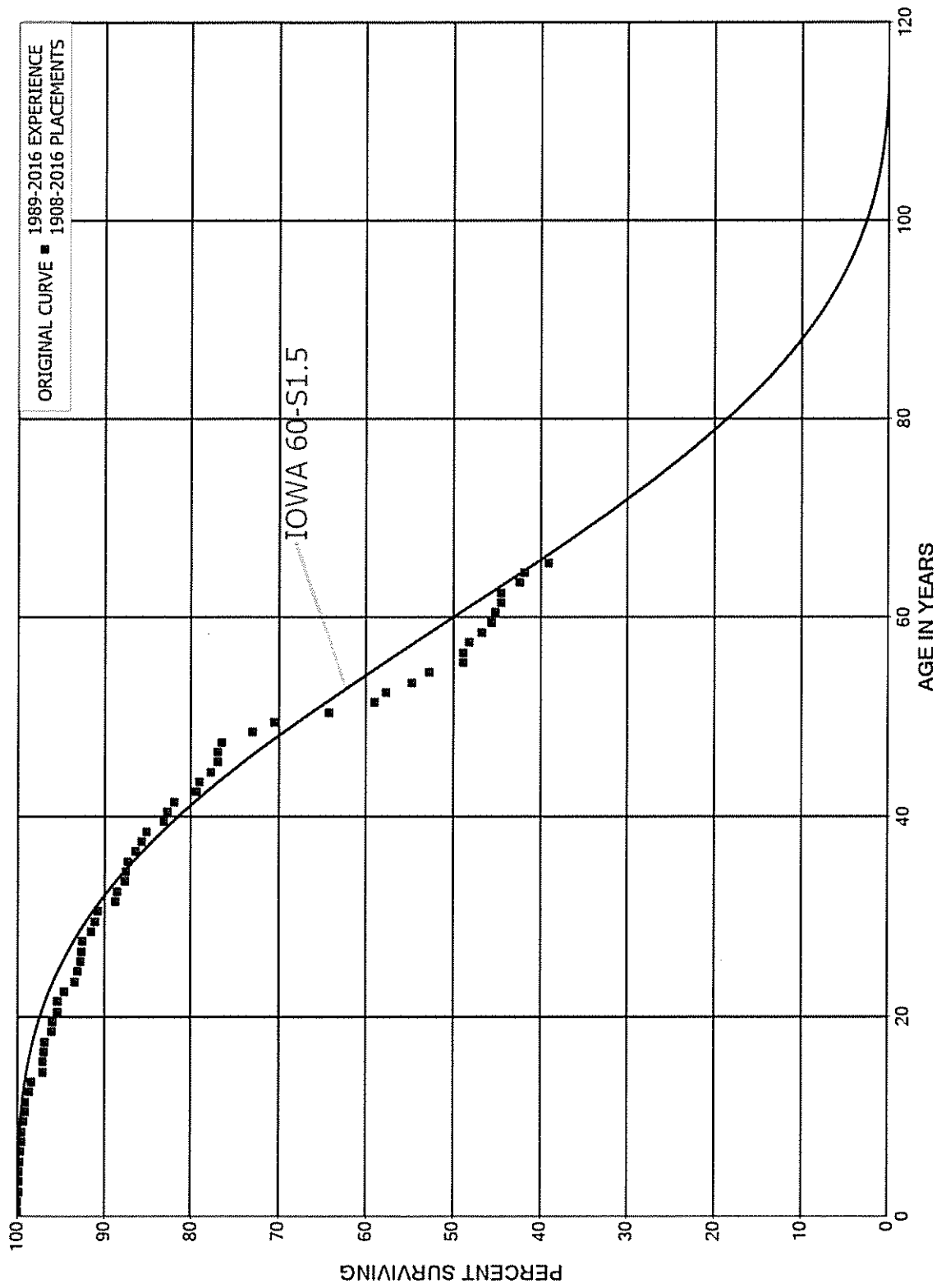
ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2016

EXPERIENCE BAND 2009-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,496,628		0.0000	1.0000	100.00
0.5	2,491,385		0.0000	1.0000	100.00
1.5	2,272,018		0.0000	1.0000	100.00
2.5	2,159,799		0.0000	1.0000	100.00
3.5	1,943,669		0.0000	1.0000	100.00
4.5	1,933,654		0.0000	1.0000	100.00
5.5	1,786,829		0.0000	1.0000	100.00
6.5	58,252		0.0000	1.0000	100.00
7.5					100.00

AVISTA CORPORATION
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,663,348		0.0000	1.0000	100.00
0.5	15,898,159		0.0000	1.0000	100.00
1.5	16,335,675	28,258	0.0017	0.9983	100.00
2.5	15,626,533	3,367	0.0002	0.9998	99.83
3.5	15,423,599	416	0.0000	1.0000	99.81
4.5	14,034,953	18,225	0.0013	0.9987	99.80
5.5	11,201,096	12,686	0.0011	0.9989	99.67
6.5	11,381,707	4,017	0.0004	0.9996	99.56
7.5	9,688,390	5,898	0.0006	0.9994	99.53
8.5	9,111,120	11,610	0.0013	0.9987	99.46
9.5	8,657,679	24,803	0.0029	0.9971	99.34
10.5	8,656,571	1,392	0.0002	0.9998	99.05
11.5	8,642,766	37,370	0.0043	0.9957	99.04
12.5	8,841,363	18,008	0.0020	0.9980	98.61
13.5	9,058,967	118,971	0.0131	0.9869	98.41
14.5	8,506,087	4,161	0.0005	0.9995	97.12
15.5	8,191,384	6,865	0.0008	0.9992	97.07
16.5	8,002,328	15,196	0.0019	0.9981	96.99
17.5	6,467,358	50,846	0.0079	0.9921	96.80
18.5	6,347,849	5,924	0.0009	0.9991	96.04
19.5	6,157,465	34,615	0.0056	0.9944	95.95
20.5	6,013,473	1,104	0.0002	0.9998	95.41
21.5	5,725,352	47,610	0.0083	0.9917	95.40
22.5	5,628,606	71,689	0.0127	0.9873	94.60
23.5	5,546,017	17,303	0.0031	0.9969	93.40
24.5	5,279,436	20,534	0.0039	0.9961	93.11
25.5	4,953,648	5,873	0.0012	0.9988	92.74
26.5	4,963,870	7,671	0.0015	0.9985	92.63
27.5	4,801,118	52,585	0.0110	0.9890	92.49
28.5	4,605,279	22,409	0.0049	0.9951	91.48
29.5	3,913,190	10,866	0.0028	0.9972	91.03
30.5	3,866,360	86,340	0.0223	0.9777	90.78
31.5	3,509,285	11,287	0.0032	0.9968	88.75
32.5	3,534,062	33,872	0.0096	0.9904	88.47
33.5	3,234,597	4,895	0.0015	0.9985	87.62
34.5	2,641,799	7,658	0.0029	0.9971	87.49
35.5	2,534,315	24,106	0.0095	0.9905	87.23
36.5	1,681,866	13,958	0.0083	0.9917	86.40
37.5	1,506,128	8,877	0.0059	0.9941	85.69
38.5	1,352,135	31,441	0.0233	0.9767	85.18

AVISTA CORPORATION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2016			EXPERIENCE BAND 1989-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,283,191	6,820	0.0053	0.9947	83.20
40.5	959,939	9,964	0.0104	0.9896	82.76
41.5	618,162	18,881	0.0305	0.9695	81.90
42.5	540,477	1,898	0.0035	0.9965	79.40
43.5	492,011	8,499	0.0173	0.9827	79.12
44.5	433,920	4,226	0.0097	0.9903	77.75
45.5	406,784	530	0.0013	0.9987	76.99
46.5	391,210	2,090	0.0053	0.9947	76.89
47.5	377,602	17,630	0.0467	0.9533	76.48
48.5	330,313	10,943	0.0331	0.9669	72.91
49.5	307,828	26,904	0.0874	0.9126	70.50
50.5	255,761	21,118	0.0826	0.9174	64.34
51.5	247,528	5,315	0.0215	0.9785	59.02
52.5	248,389	12,814	0.0516	0.9484	57.76
53.5	229,162	8,400	0.0367	0.9633	54.78
54.5	220,536	16,435	0.0745	0.9255	52.77
55.5	204,332	105	0.0005	0.9995	48.84
56.5	194,559	2,448	0.0126	0.9874	48.81
57.5	198,888	5,947	0.0299	0.9701	48.20
58.5	177,329	4,285	0.0242	0.9758	46.76
59.5	175,855	1,669	0.0095	0.9905	45.63
60.5	153,891	2,294	0.0149	0.9851	45.19
61.5	148,720	84	0.0006	0.9994	44.52
62.5	158,808	7,580	0.0477	0.9523	44.49
63.5	157,646	1,959	0.0124	0.9876	42.37
64.5	153,856	10,089	0.0656	0.9344	41.84
65.5	133,649	2,000	0.0150	0.9850	39.10
66.5	124,181	838	0.0067	0.9933	38.51
67.5	117,221	5,332	0.0455	0.9545	38.26
68.5	108,380	637	0.0059	0.9941	36.52
69.5	108,030	3,308	0.0306	0.9694	36.30
70.5	103,439	642	0.0062	0.9938	35.19
71.5	108,764		0.0000	1.0000	34.97
72.5	109,156	68	0.0006	0.9994	34.97
73.5	109,354	8,965	0.0820	0.9180	34.95
74.5	100,198	3,871	0.0386	0.9614	32.08
75.5	96,023	3,244	0.0338	0.9662	30.84
76.5	291,617	767	0.0026	0.9974	29.80
77.5	290,809		0.0000	1.0000	29.72
78.5	291,050		0.0000	1.0000	29.72

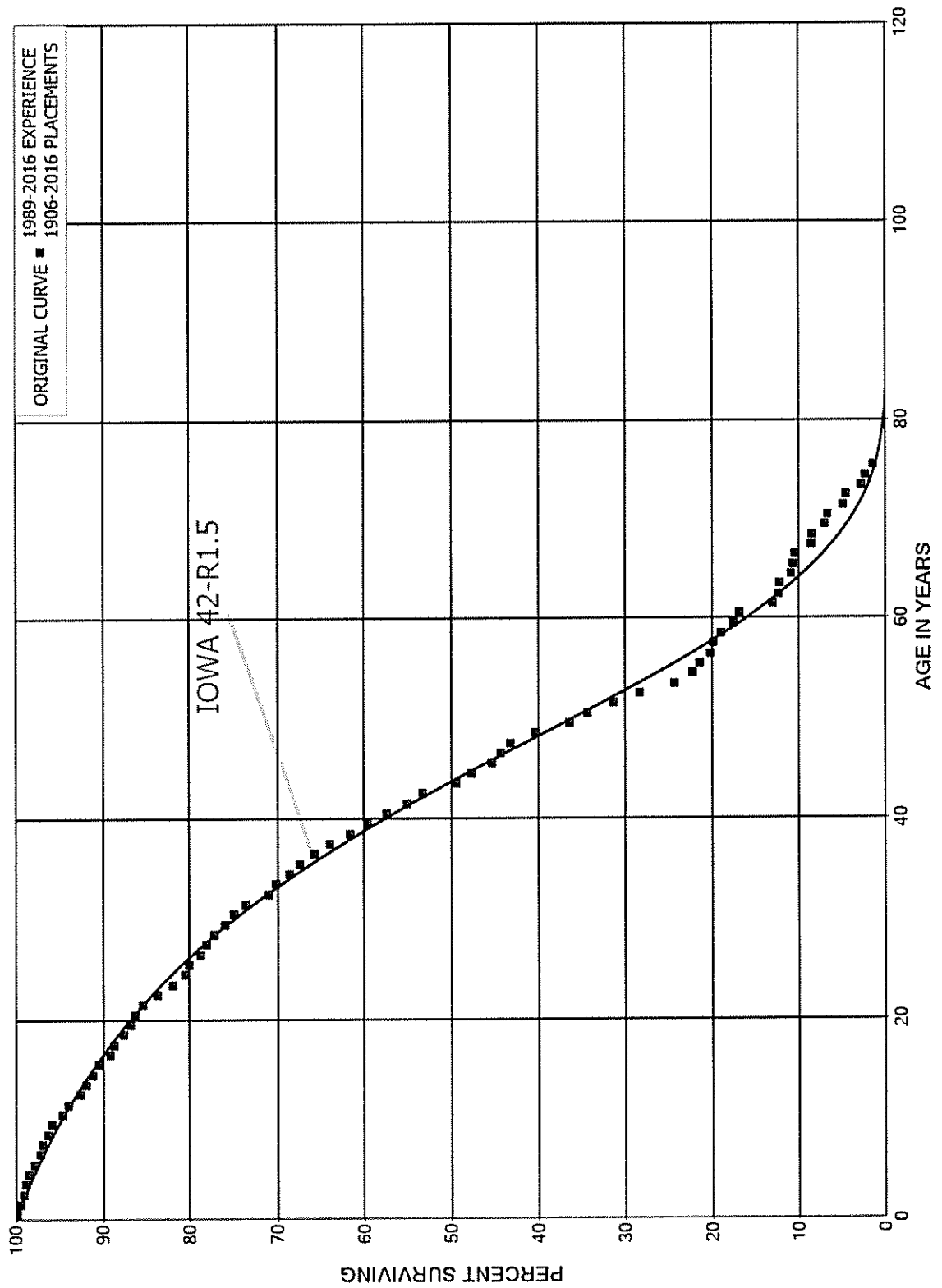
AVISTA CORPORATION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2016			EXPERIENCE BAND 1989-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	282,750		0.0000	1.0000	29.72
80.5	279,452		0.0000	1.0000	29.72
81.5	279,309		0.0000	1.0000	29.72
82.5	276,730		0.0000	1.0000	29.72
83.5	274,626		0.0000	1.0000	29.72
84.5	274,626		0.0000	1.0000	29.72
85.5	267,751		0.0000	1.0000	29.72
86.5	263,724		0.0000	1.0000	29.72
87.5	248,565		0.0000	1.0000	29.72
88.5	248,565	2,496	0.0100	0.9900	29.72
89.5	234,716		0.0000	1.0000	29.43
90.5	221,192		0.0000	1.0000	29.43
91.5	212,090		0.0000	1.0000	29.43
92.5	212,090	1,283	0.0060	0.9940	29.43
93.5	210,807		0.0000	1.0000	29.25
94.5	210,807		0.0000	1.0000	29.25
95.5	210,807		0.0000	1.0000	29.25
96.5	210,724		0.0000	1.0000	29.25
97.5	210,289		0.0000	1.0000	29.25
98.5	210,289		0.0000	1.0000	29.25
99.5	202,683		0.0000	1.0000	29.25
100.5	201,589		0.0000	1.0000	29.25
101.5	199,161		0.0000	1.0000	29.25
102.5	199,161		0.0000	1.0000	29.25
103.5	199,161		0.0000	1.0000	29.25
104.5	241		0.0000	1.0000	29.25
105.5	241		0.0000	1.0000	29.25
106.5					29.25

AVISTA CORPORATION
 ACCOUNT 362 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	108,777,981	132,695	0.0012	0.9988	100.00
0.5	105,224,985	527,709	0.0050	0.9950	99.88
1.5	102,470,515	308,988	0.0030	0.9970	99.38
2.5	92,522,887	245,321	0.0027	0.9973	99.08
3.5	91,367,756	290,749	0.0032	0.9968	98.81
4.5	86,629,367	592,318	0.0068	0.9932	98.50
5.5	77,276,265	477,344	0.0062	0.9938	97.83
6.5	75,816,651	211,276	0.0028	0.9972	97.22
7.5	70,322,654	504,725	0.0072	0.9928	96.95
8.5	69,009,549	277,772	0.0040	0.9960	96.26
9.5	69,266,086	877,546	0.0127	0.9873	95.87
10.5	66,756,665	457,348	0.0069	0.9931	94.65
11.5	63,026,280	924,740	0.0147	0.9853	94.01
12.5	60,449,261	404,341	0.0067	0.9933	92.63
13.5	59,922,721	560,826	0.0094	0.9906	92.01
14.5	58,701,188	394,005	0.0067	0.9933	91.15
15.5	57,074,975	869,044	0.0152	0.9848	90.53
16.5	53,823,607	263,266	0.0049	0.9951	89.16
17.5	49,531,447	604,049	0.0122	0.9878	88.72
18.5	46,088,725	438,334	0.0095	0.9905	87.64
19.5	44,273,618	241,343	0.0055	0.9945	86.80
20.5	43,627,229	471,005	0.0108	0.9892	86.33
21.5	41,642,780	818,396	0.0197	0.9803	85.40
22.5	39,839,347	849,254	0.0213	0.9787	83.72
23.5	38,459,813	687,702	0.0179	0.9821	81.94
24.5	36,930,753	200,153	0.0054	0.9946	80.47
25.5	34,631,886	553,326	0.0160	0.9840	80.03
26.5	33,263,814	293,921	0.0088	0.9912	78.76
27.5	32,258,836	371,215	0.0115	0.9885	78.06
28.5	31,337,638	513,096	0.0164	0.9836	77.16
29.5	28,767,399	369,379	0.0128	0.9872	75.90
30.5	27,085,501	491,741	0.0182	0.9818	74.92
31.5	25,497,251	916,698	0.0360	0.9640	73.56
32.5	24,721,251	247,785	0.0100	0.9900	70.92
33.5	22,960,352	534,342	0.0233	0.9767	70.21
34.5	19,558,847	331,934	0.0170	0.9830	68.57
35.5	18,224,838	440,637	0.0242	0.9758	67.41
36.5	14,237,980	384,534	0.0270	0.9730	65.78
37.5	11,998,603	439,066	0.0366	0.9634	64.00
38.5	10,032,078	334,143	0.0333	0.9667	61.66

AVISTA CORPORATION

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,131,710	331,094	0.0363	0.9637	59.61
40.5	7,453,375	304,907	0.0409	0.9591	57.45
41.5	6,140,503	195,923	0.0319	0.9681	55.10
42.5	5,496,119	406,701	0.0740	0.9260	53.34
43.5	5,093,933	181,692	0.0357	0.9643	49.39
44.5	4,501,447	226,448	0.0503	0.9497	47.63
45.5	4,070,526	87,116	0.0214	0.9786	45.23
46.5	3,859,212	97,493	0.0253	0.9747	44.27
47.5	3,654,922	245,167	0.0671	0.9329	43.15
48.5	2,991,033	290,269	0.0970	0.9030	40.25
49.5	2,624,668	150,477	0.0573	0.9427	36.35
50.5	2,452,246	213,163	0.0869	0.9131	34.26
51.5	2,241,893	215,767	0.0962	0.9038	31.28
52.5	2,086,582	296,095	0.1419	0.8581	28.27
53.5	1,691,677	142,973	0.0845	0.9155	24.26
54.5	1,538,274	58,843	0.0383	0.9617	22.21
55.5	1,482,692	80,599	0.0544	0.9456	21.36
56.5	1,292,677	21,659	0.0168	0.9832	20.20
57.5	1,224,268	55,315	0.0452	0.9548	19.86
58.5	1,179,669	90,700	0.0769	0.9231	18.96
59.5	1,017,282	40,947	0.0403	0.9597	17.51
60.5	909,860	207,770	0.2284	0.7716	16.80
61.5	691,982	33,847	0.0489	0.9511	12.96
62.5	867,157	13,208	0.0152	0.9848	12.33
63.5	883,353	92,164	0.1043	0.8957	12.14
64.5	865,212	19,971	0.0231	0.9769	10.88
65.5	860,033	20,268	0.0236	0.9764	10.62
66.5	872,295	158,986	0.1823	0.8177	10.37
67.5	668,716	8,396	0.0126	0.9874	8.48
68.5	679,324	117,285	0.1726	0.8274	8.38
69.5	563,788	23,548	0.0418	0.9582	6.93
70.5	549,286	145,788	0.2654	0.7346	6.64
71.5	373,245	30,982	0.0830	0.9170	4.88
72.5	326,249	130,421	0.3998	0.6002	4.47
73.5	195,783	25,944	0.1325	0.8675	2.69
74.5	172,190	67,331	0.3910	0.6090	2.33
75.5	100,268	8,370	0.0835	0.9165	1.42
76.5	94,134	6,322	0.0672	0.9328	1.30
77.5	87,688	18,831	0.2148	0.7852	1.21
78.5	74,642	13,934	0.1867	0.8133	0.95

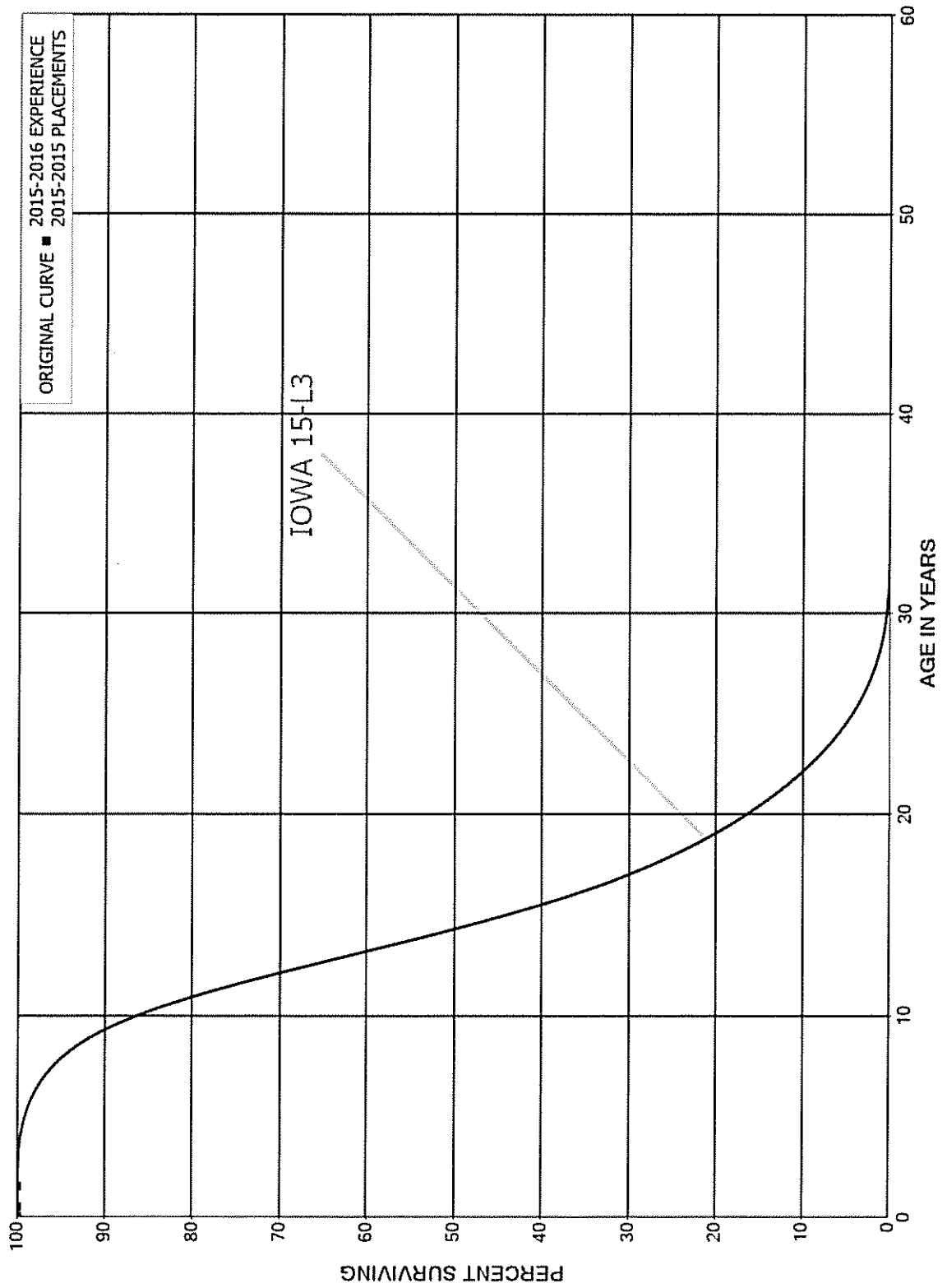
AVISTA CORPORATION

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2016			EXPERIENCE BAND 1989-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	64,233	16,722	0.2603	0.7397	0.77
80.5	49,306	13,184	0.2674	0.7326	0.57
81.5	40,542	5,340	0.1317	0.8683	0.42
82.5	36,518	8,932	0.2446	0.7554	0.36
83.5	27,586	1,194	0.0433	0.9567	0.28
84.5	26,392	2,861	0.1084	0.8916	0.26
85.5	23,531	2,931	0.1246	0.8754	0.23
86.5	20,600		0.0000	1.0000	0.21
87.5	20,600	2,437	0.1183	0.8817	0.21
88.5	18,163	689	0.0379	0.9621	0.18
89.5	17,474	3,133	0.1793	0.8207	0.17
90.5	4,113		0.0000	1.0000	0.14
91.5	4,113	2,217	0.5392	0.4608	0.14
92.5	1,895		0.0000	1.0000	0.07
93.5	1,107		0.0000	1.0000	0.07
94.5	1,107		0.0000	1.0000	0.07
95.5	1,107		0.0000	1.0000	0.07
96.5	1,107		0.0000	1.0000	0.07
97.5	1,107		0.0000	1.0000	0.07
98.5	1,107		0.0000	1.0000	0.07
99.5	1,107		0.0000	1.0000	0.07
100.5	1,107		0.0000	1.0000	0.07
101.5	1,107		0.0000	1.0000	0.07
102.5	1,107		0.0000	1.0000	0.07
103.5	1,107		0.0000	1.0000	0.07
104.5	1,107		0.0000	1.0000	0.07
105.5	1,107		0.0000	1.0000	0.07
106.5	1,107		0.0000	1.0000	0.07
107.5	1,107	1,107	1.0000		0.07
108.5					

AVISTA CORPORATION
 ACCOUNT 363 STORAGE BATTERY EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 363 STORAGE BATTERY EQUIPMENT

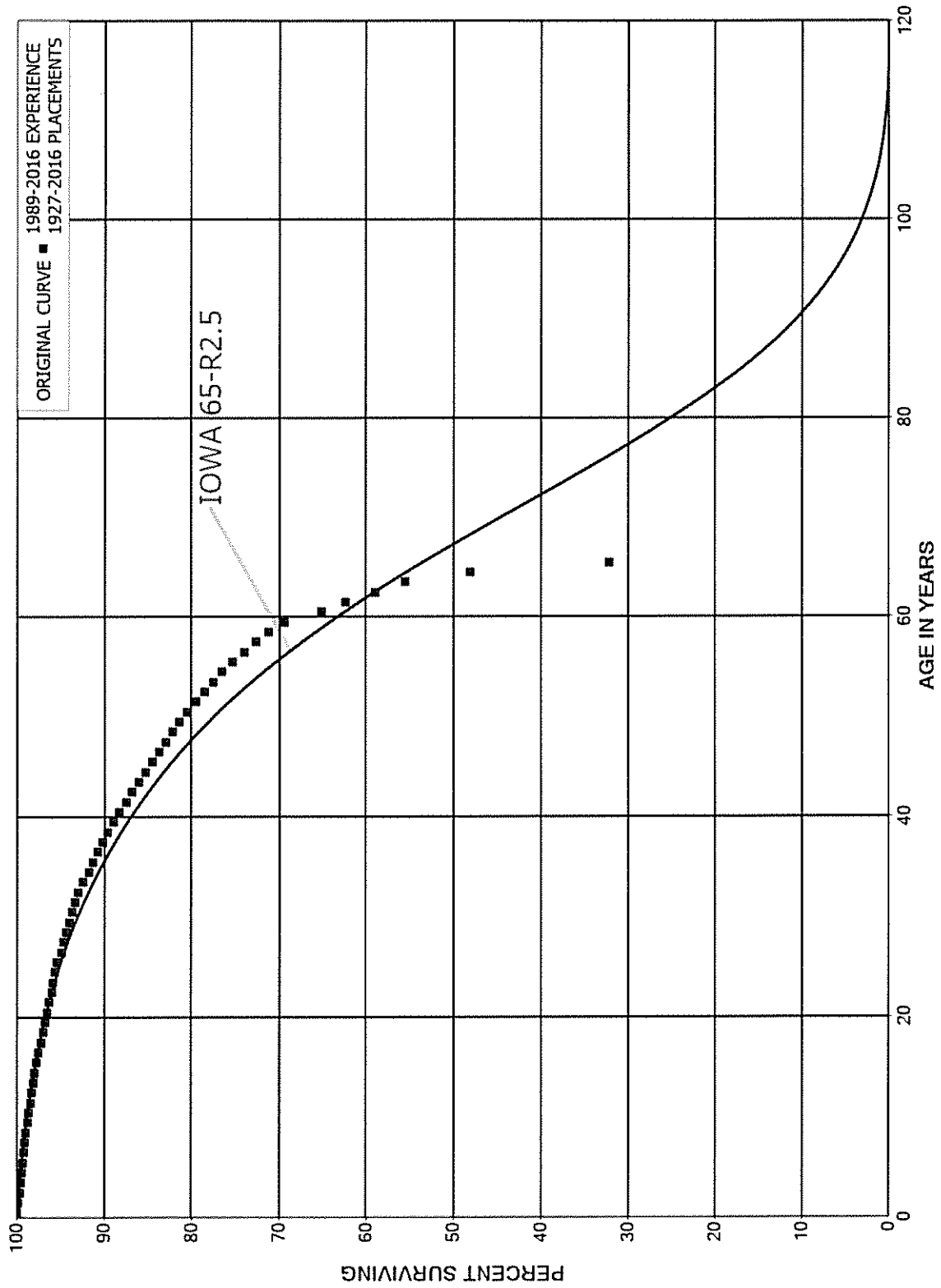
ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2015

EXPERIENCE BAND 2015-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,597,845		0.0000	1.0000	100.00
0.5	2,597,845		0.0000	1.0000	100.00
1.5					100.00

AVISTA CORPORATION
 ACCOUNT 364 POLES, TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	299,415,780	4,084	0.0000	1.0000	100.00
0.5	283,913,136	457,350	0.0016	0.9984	100.00
1.5	255,012,170	445,217	0.0017	0.9983	99.84
2.5	233,400,844	292,739	0.0013	0.9987	99.66
3.5	213,360,363	224,276	0.0011	0.9989	99.54
4.5	198,356,523	217,691	0.0011	0.9989	99.43
5.5	185,853,839	278,225	0.0015	0.9985	99.32
6.5	174,298,966	245,238	0.0014	0.9986	99.18
7.5	160,901,034	225,961	0.0014	0.9986	99.04
8.5	153,133,939	232,034	0.0015	0.9985	98.90
9.5	147,024,357	233,803	0.0016	0.9984	98.75
10.5	142,135,683	208,981	0.0015	0.9985	98.59
11.5	138,866,382	196,120	0.0014	0.9986	98.45
12.5	134,492,238	265,489	0.0020	0.9980	98.31
13.5	130,632,658	246,689	0.0019	0.9981	98.11
14.5	127,669,815	255,669	0.0020	0.9980	97.93
15.5	123,209,436	329,573	0.0027	0.9973	97.73
16.5	116,524,795	293,786	0.0025	0.9975	97.47
17.5	110,498,649	272,704	0.0025	0.9975	97.22
18.5	104,306,631	264,197	0.0025	0.9975	96.98
19.5	97,894,620	254,800	0.0026	0.9974	96.74
20.5	90,391,287	233,437	0.0026	0.9974	96.49
21.5	79,685,472	201,505	0.0025	0.9975	96.24
22.5	75,221,951	156,718	0.0021	0.9979	95.99
23.5	71,776,216	123,208	0.0017	0.9983	95.79
24.5	68,422,473	137,785	0.0020	0.9980	95.63
25.5	65,736,139	435,897	0.0066	0.9934	95.44
26.5	63,371,896	159,665	0.0025	0.9975	94.80
27.5	61,443,518	184,552	0.0030	0.9970	94.57
28.5	58,834,643	177,305	0.0030	0.9970	94.28
29.5	56,229,824	201,163	0.0036	0.9964	94.00
30.5	52,565,446	182,944	0.0035	0.9965	93.66
31.5	48,239,864	214,226	0.0044	0.9956	93.33
32.5	44,936,207	243,307	0.0054	0.9946	92.92
33.5	41,887,578	310,999	0.0074	0.9926	92.42
34.5	39,031,981	209,096	0.0054	0.9946	91.73
35.5	35,094,263	201,669	0.0057	0.9943	91.24
36.5	31,807,000	189,992	0.0060	0.9940	90.72
37.5	27,853,982	178,356	0.0064	0.9936	90.17
38.5	24,903,053	192,806	0.0077	0.9923	89.60

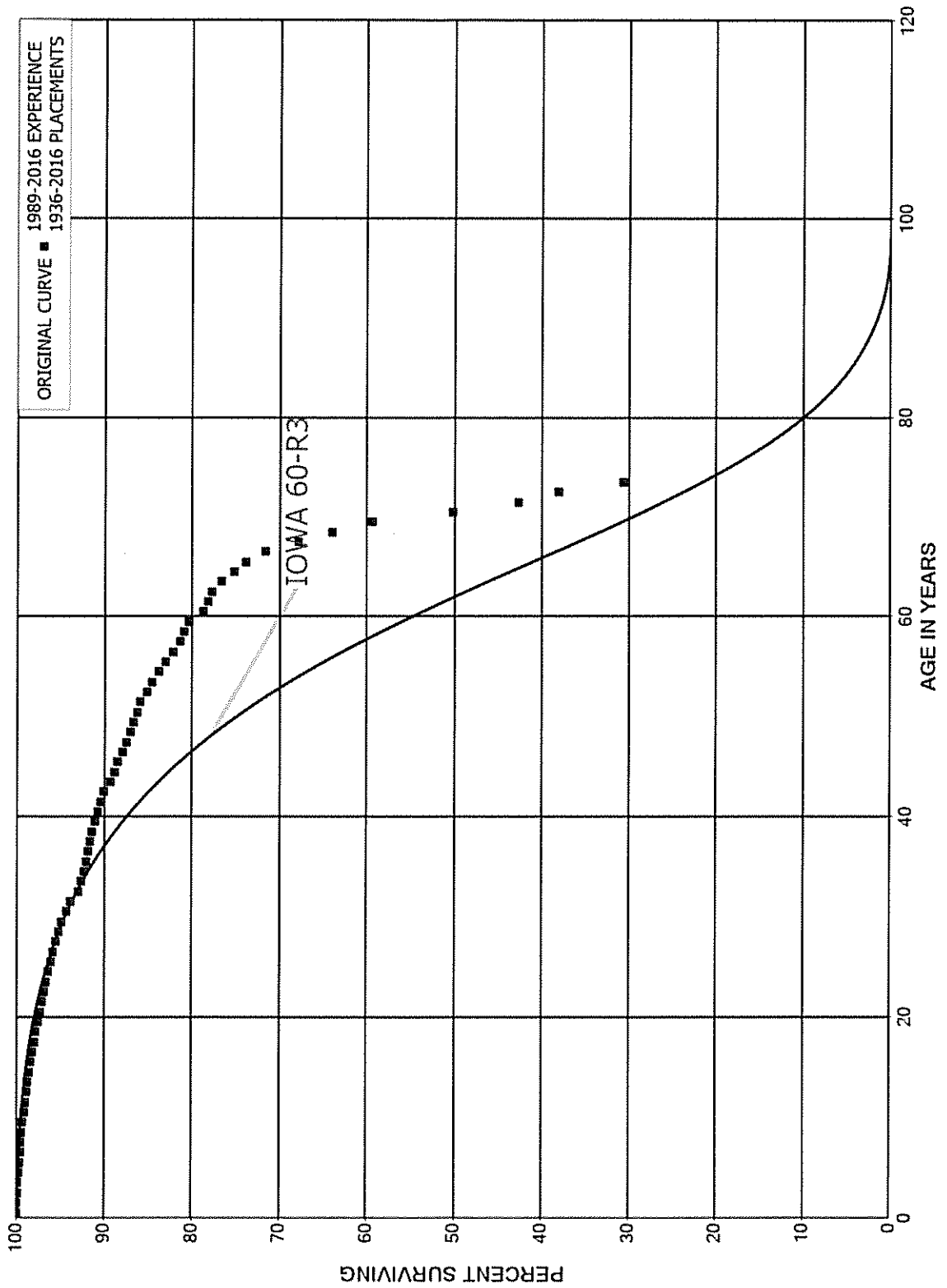
AVISTA CORPORATION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2016			EXPERIENCE BAND 1989-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,363,073	160,493	0.0072	0.9928	88.90
40.5	20,055,964	168,845	0.0084	0.9916	88.26
41.5	18,053,638	145,183	0.0080	0.9920	87.52
42.5	16,877,174	151,043	0.0089	0.9911	86.82
43.5	14,930,462	134,200	0.0090	0.9910	86.04
44.5	13,787,297	124,356	0.0090	0.9910	85.27
45.5	12,436,548	120,347	0.0097	0.9903	84.50
46.5	11,527,978	105,282	0.0091	0.9909	83.68
47.5	10,766,950	97,775	0.0091	0.9909	82.92
48.5	10,727,170	106,615	0.0099	0.9901	82.16
49.5	10,149,228	105,475	0.0104	0.9896	81.35
50.5	9,560,765	118,919	0.0124	0.9876	80.50
51.5	8,856,061	111,370	0.0126	0.9874	79.50
52.5	8,350,833	108,211	0.0130	0.9870	78.50
53.5	7,817,075	100,000	0.0128	0.9872	77.48
54.5	7,294,004	114,543	0.0157	0.9843	76.49
55.5	6,534,001	115,853	0.0177	0.9823	75.29
56.5	6,141,869	109,678	0.0179	0.9821	73.96
57.5	5,663,959	114,274	0.0202	0.9798	72.63
58.5	5,206,034	128,042	0.0246	0.9754	71.17
59.5	4,667,414	281,734	0.0604	0.9396	69.42
60.5	3,912,131	170,773	0.0437	0.9563	65.23
61.5	3,394,990	184,450	0.0543	0.9457	62.38
62.5	2,921,294	172,290	0.0590	0.9410	58.99
63.5	2,466,757	330,742	0.1341	0.8659	55.51
64.5	1,893,629	625,374	0.3303	0.6697	48.07
65.5	1,038,638	405,910	0.3908	0.6092	32.19
66.5	455,862	43,949	0.0964	0.9036	19.61
67.5	196,255	39,608	0.2018	0.7982	17.72
68.5	81,118	6,012	0.0741	0.9259	14.15
69.5	12,409	1,154	0.0930	0.9070	13.10
70.5					11.88

AVISTA CORPORATION
 ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	186,913,586	4,254	0.0000	1.0000	100.00
0.5	170,658,023	77,527	0.0005	0.9995	100.00
1.5	156,636,419	124,449	0.0008	0.9992	99.95
2.5	150,701,240	102,780	0.0007	0.9993	99.87
3.5	140,029,794	175,046	0.0013	0.9987	99.80
4.5	131,856,477	108,909	0.0008	0.9992	99.68
5.5	120,299,639	58,833	0.0005	0.9995	99.60
6.5	111,232,393	59,080	0.0005	0.9995	99.55
7.5	104,165,692	134,016	0.0013	0.9987	99.50
8.5	98,200,091	108,162	0.0011	0.9989	99.37
9.5	94,972,815	153,570	0.0016	0.9984	99.26
10.5	92,745,940	112,217	0.0012	0.9988	99.10
11.5	91,818,248	135,668	0.0015	0.9985	98.98
12.5	89,807,607	132,487	0.0015	0.9985	98.83
13.5	87,465,269	204,560	0.0023	0.9977	98.69
14.5	85,873,284	94,044	0.0011	0.9989	98.46
15.5	83,402,692	151,672	0.0018	0.9982	98.35
16.5	78,335,286	163,990	0.0021	0.9979	98.17
17.5	74,196,024	131,647	0.0018	0.9982	97.96
18.5	70,803,921	201,162	0.0028	0.9972	97.79
19.5	67,227,339	163,287	0.0024	0.9976	97.51
20.5	63,196,390	145,119	0.0023	0.9977	97.27
21.5	54,912,333	113,179	0.0021	0.9979	97.05
22.5	53,116,170	141,003	0.0027	0.9973	96.85
23.5	50,949,889	101,029	0.0020	0.9980	96.59
24.5	49,197,770	150,621	0.0031	0.9969	96.40
25.5	46,748,111	107,007	0.0023	0.9977	96.11
26.5	43,902,708	198,099	0.0045	0.9955	95.89
27.5	40,824,775	110,394	0.0027	0.9973	95.45
28.5	40,829,063	176,368	0.0043	0.9957	95.20
29.5	38,665,146	184,626	0.0048	0.9952	94.79
30.5	34,841,384	202,204	0.0058	0.9942	94.33
31.5	31,495,444	266,348	0.0085	0.9915	93.79
32.5	29,278,709	124,269	0.0042	0.9958	92.99
33.5	27,069,004	90,690	0.0034	0.9966	92.60
34.5	25,094,157	72,675	0.0029	0.9971	92.29
35.5	23,253,296	45,920	0.0020	0.9980	92.02
36.5	21,369,030	49,584	0.0023	0.9977	91.84
37.5	19,673,220	58,331	0.0030	0.9970	91.63
38.5	17,909,500	65,201	0.0036	0.9964	91.35

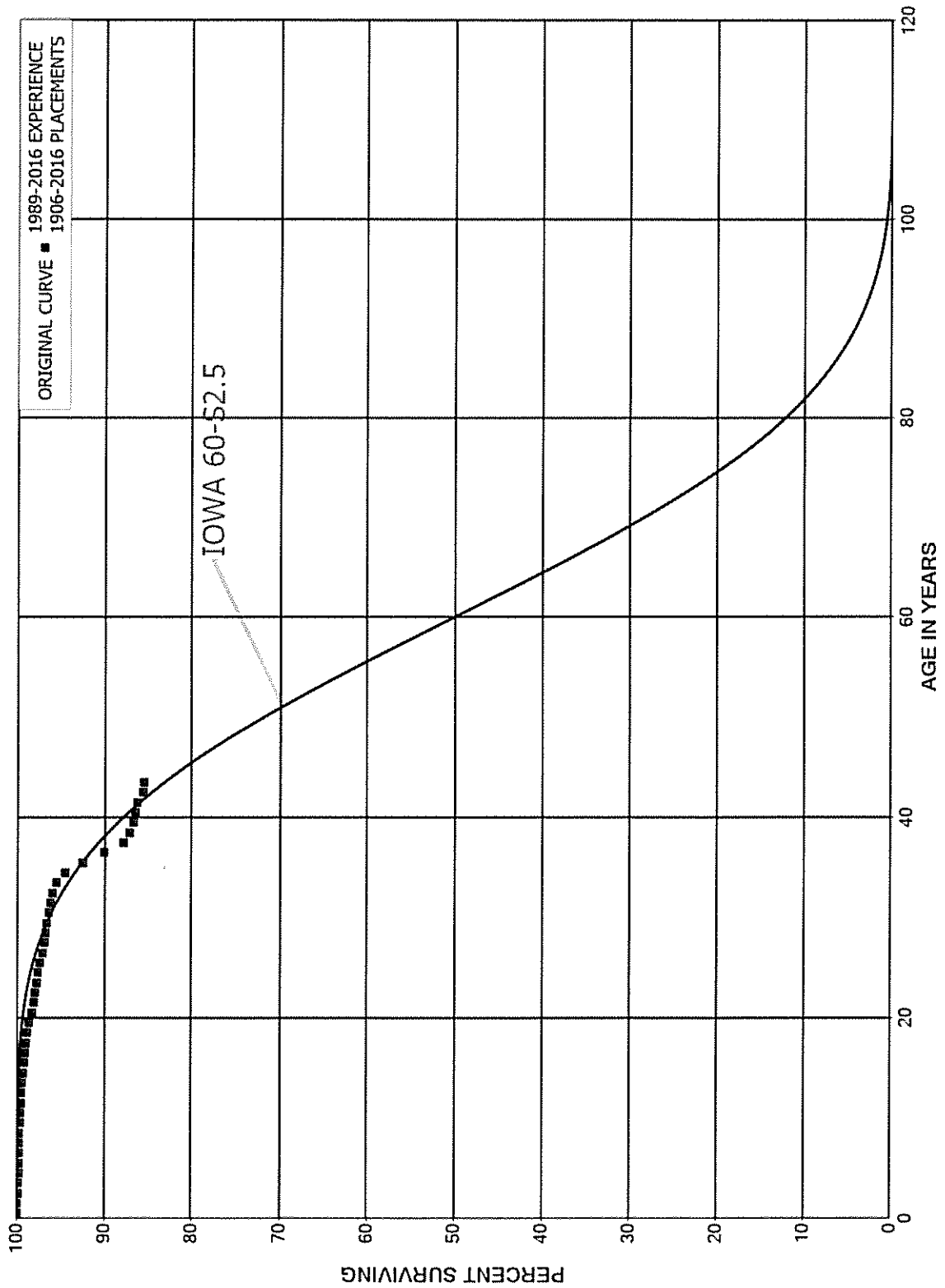
AVISTA CORPORATION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2016			EXPERIENCE BAND 1989-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,781,329	53,459	0.0032	0.9968	91.02
40.5	15,438,890	55,654	0.0036	0.9964	90.73
41.5	14,076,025	55,557	0.0039	0.9961	90.40
42.5	13,055,353	102,929	0.0079	0.9921	90.05
43.5	11,697,530	64,638	0.0055	0.9945	89.34
44.5	10,956,389	41,987	0.0038	0.9962	88.84
45.5	10,075,056	63,049	0.0063	0.9937	88.50
46.5	9,330,349	46,647	0.0050	0.9950	87.95
47.5	9,011,610	40,431	0.0045	0.9955	87.51
48.5	9,098,772	39,926	0.0044	0.9956	87.12
49.5	8,880,123	44,341	0.0050	0.9950	86.73
50.5	8,490,333	33,424	0.0039	0.9961	86.30
51.5	8,155,684	69,720	0.0085	0.9915	85.96
52.5	7,815,274	55,113	0.0071	0.9929	85.23
53.5	7,424,253	72,989	0.0098	0.9902	84.63
54.5	7,055,987	58,777	0.0083	0.9917	83.79
55.5	6,440,982	70,263	0.0109	0.9891	83.10
56.5	6,127,031	55,187	0.0090	0.9910	82.19
57.5	5,767,970	31,613	0.0055	0.9945	81.45
58.5	5,347,305	39,503	0.0074	0.9926	81.00
59.5	4,836,897	104,088	0.0215	0.9785	80.40
60.5	4,022,808	25,207	0.0063	0.9937	78.67
61.5	3,577,907	20,738	0.0058	0.9942	78.18
62.5	3,553,800	49,605	0.0140	0.9860	77.73
63.5	3,102,331	57,429	0.0185	0.9815	76.64
64.5	2,675,232	51,036	0.0191	0.9809	75.22
65.5	2,275,005	67,090	0.0295	0.9705	73.79
66.5	2,004,115	106,322	0.0531	0.9469	71.61
67.5	1,548,798	87,548	0.0565	0.9435	67.81
68.5	1,208,844	86,690	0.0717	0.9283	63.98
69.5	917,243	141,933	0.1547	0.8453	59.39
70.5	617,728	93,373	0.1512	0.8488	50.20
71.5	452,064	48,029	0.1062	0.8938	42.61
72.5	320,943	63,021	0.1964	0.8036	38.09
73.5	206,696	8,441	0.0408	0.9592	30.61
74.5	102,887	4,188	0.0407	0.9593	29.36
75.5	38,786	1,078	0.0278	0.9722	28.16
76.5					27.38

AVISTA CORPORATION
 ACCOUNT 366 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	95,342,635	7,180	0.0001	0.9999	100.00
0.5	91,606,332	15,305	0.0002	0.9998	99.99
1.5	85,441,702	135,291	0.0016	0.9984	99.98
2.5	81,880,555	12,911	0.0002	0.9998	99.82
3.5	80,225,578	17,532	0.0002	0.9998	99.80
4.5	78,438,163	33,234	0.0004	0.9996	99.78
5.5	74,043,394	12,824	0.0002	0.9998	99.74
6.5	71,455,134	11,853	0.0002	0.9998	99.72
7.5	68,135,571	18,515	0.0003	0.9997	99.70
8.5	63,032,165	17,123	0.0003	0.9997	99.68
9.5	59,454,348	50,959	0.0009	0.9991	99.65
10.5	55,370,168	30,171	0.0005	0.9995	99.56
11.5	52,747,568	26,376	0.0005	0.9995	99.51
12.5	47,238,347	49,449	0.0010	0.9990	99.46
13.5	44,907,906	31,103	0.0007	0.9993	99.36
14.5	42,922,474	51,735	0.0012	0.9988	99.29
15.5	40,573,920	52,646	0.0013	0.9987	99.17
16.5	37,051,004	45,499	0.0012	0.9988	99.04
17.5	34,168,058	46,521	0.0014	0.9986	98.92
18.5	30,862,755	48,944	0.0016	0.9984	98.78
19.5	26,989,862	85,356	0.0032	0.9968	98.63
20.5	24,117,387	54,742	0.0023	0.9977	98.31
21.5	20,310,101	37,677	0.0019	0.9981	98.09
22.5	15,950,959	28,708	0.0018	0.9982	97.91
23.5	13,461,888	21,836	0.0016	0.9984	97.73
24.5	10,892,189	18,117	0.0017	0.9983	97.57
25.5	9,766,498	32,149	0.0033	0.9967	97.41
26.5	8,651,986	19,062	0.0022	0.9978	97.09
27.5	7,943,943	8,479	0.0011	0.9989	96.88
28.5	6,785,474	14,608	0.0022	0.9978	96.77
29.5	6,183,575	8,709	0.0014	0.9986	96.57
30.5	5,451,663	14,735	0.0027	0.9973	96.43
31.5	4,804,665	13,319	0.0028	0.9972	96.17
32.5	3,851,987	16,718	0.0043	0.9957	95.90
33.5	3,475,760	34,124	0.0098	0.9902	95.49
34.5	3,072,657	65,899	0.0214	0.9786	94.55
35.5	2,689,500	72,803	0.0271	0.9729	92.52
36.5	2,271,126	54,865	0.0242	0.9758	90.02
37.5	1,854,695	14,996	0.0081	0.9919	87.84
38.5	1,576,302	8,328	0.0053	0.9947	87.13

AVISTA CORPORATION

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2016			EXPERIENCE BAND 1989-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,231,684	2,493	0.0020	0.9980	86.67	
40.5	1,063,161	2,771	0.0026	0.9974	86.50	
41.5	820,514	6,058	0.0074	0.9926	86.27	
42.5	595,322	518	0.0009	0.9991	85.63	
43.5	463,155	73	0.0002	0.9998	85.56	
44.5	423,372	391	0.0009	0.9991	85.55	
45.5	383,168	193	0.0005	0.9995	85.47	
46.5	382,975	220	0.0006	0.9994	85.42	
47.5	385,973	1	0.0000	1.0000	85.37	
48.5	391,948	568	0.0014	0.9986	85.37	
49.5	384,453	2,999	0.0078	0.9922	85.25	
50.5	361,612	6	0.0000	1.0000	84.59	
51.5	351,170	7	0.0000	1.0000	84.58	
52.5	344,407	3,158	0.0092	0.9908	84.58	
53.5	317,488	1	0.0000	1.0000	83.81	
54.5	321,234	2,023	0.0063	0.9937	83.81	
55.5	295,272	5	0.0000	1.0000	83.28	
56.5	291,007	379	0.0013	0.9987	83.28	
57.5	291,136	815	0.0028	0.9972	83.17	
58.5	326,763	16	0.0001	0.9999	82.94	
59.5	418,383	12	0.0000	1.0000	82.93	
60.5	463,680	20	0.0000	1.0000	82.93	
61.5	457,623	13	0.0000	1.0000	82.93	
62.5	450,348	21	0.0000	1.0000	82.92	
63.5	407,847	858	0.0021	0.9979	82.92	
64.5	381,583	1,128	0.0030	0.9970	82.75	
65.5	358,692	33	0.0001	0.9999	82.50	
66.5	312,352	12	0.0000	1.0000	82.49	
67.5	307,736	16	0.0001	0.9999	82.49	
68.5	287,979	555	0.0019	0.9981	82.49	
69.5	279,589	4	0.0000	1.0000	82.33	
70.5	280,022	3,533	0.0126	0.9874	82.33	
71.5	278,942	1,655	0.0059	0.9941	81.29	
72.5	284,439	92	0.0003	0.9997	80.81	
73.5	366,910	9	0.0000	1.0000	80.78	
74.5	368,782	18	0.0000	1.0000	80.78	
75.5	371,438	38	0.0001	0.9999	80.77	
76.5	376,944	15	0.0000	1.0000	80.77	
77.5	429,220	45	0.0001	0.9999	80.76	
78.5	524,600	1,100	0.0021	0.9979	80.75	

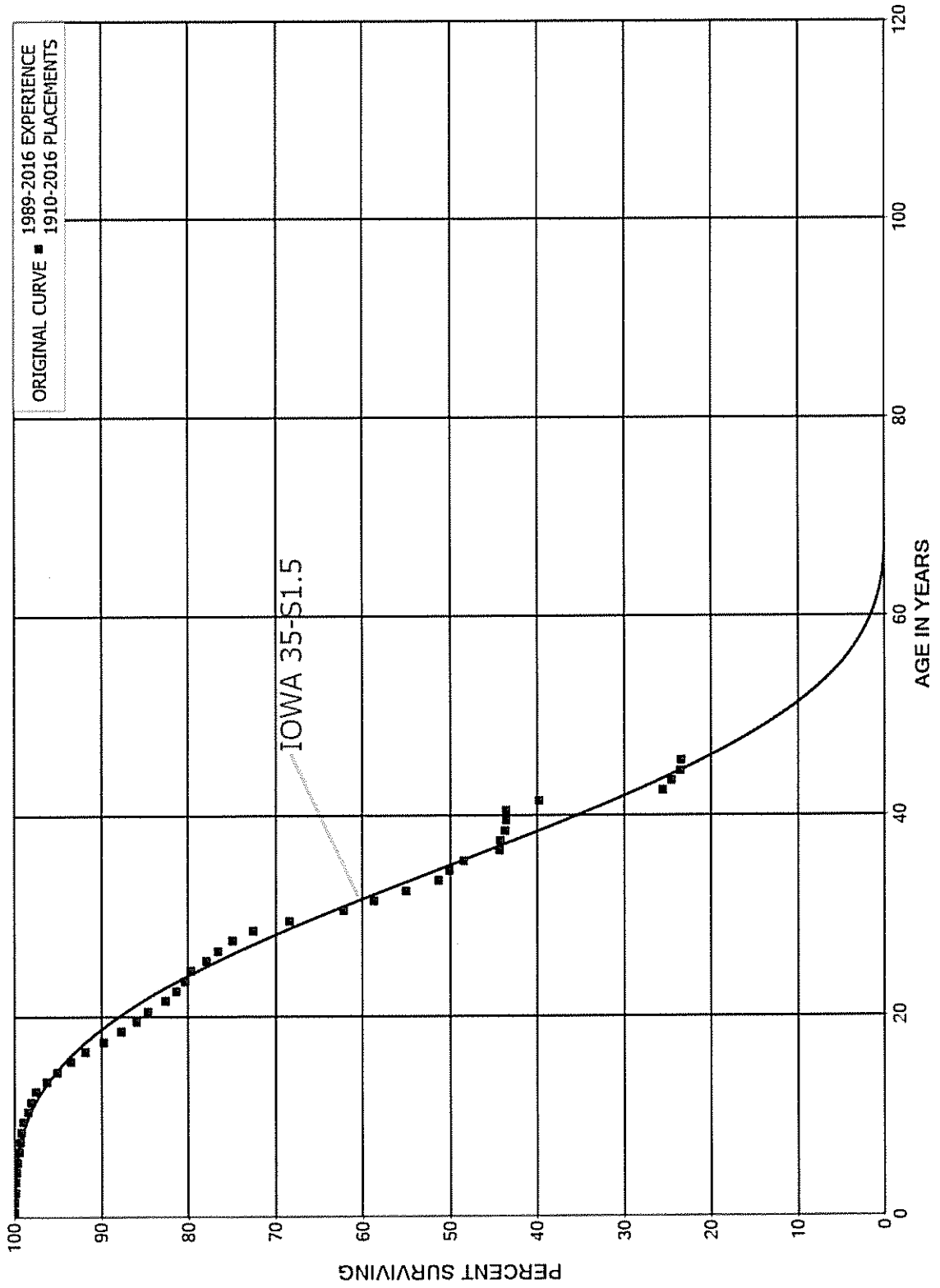
AVISTA CORPORATION

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2016			EXPERIENCE BAND 1989-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	637,494	2,622	0.0041	0.9959	80.58
80.5	630,006	538	0.0009	0.9991	80.25
81.5	728,098	633	0.0009	0.9991	80.18
82.5	731,555	3,444	0.0047	0.9953	80.11
83.5	728,112	3,919	0.0054	0.9946	79.74
84.5	724,193	419	0.0006	0.9994	79.31
85.5	722,970	3,785	0.0052	0.9948	79.26
86.5	674,192	257	0.0004	0.9996	78.85
87.5	580,457	1,425	0.0025	0.9975	78.82
88.5	526,986	231	0.0004	0.9996	78.62
89.5	505,043	2,192	0.0043	0.9957	78.59
90.5	498,551	55	0.0001	0.9999	78.25
91.5	498,496	2	0.0000	1.0000	78.24
92.5	498,185	381	0.0008	0.9992	78.24
93.5	496,801	1,286	0.0026	0.9974	78.18
94.5	495,515	461	0.0009	0.9991	77.98
95.5	489,139	25	0.0001	0.9999	77.90
96.5	489,115	279	0.0006	0.9994	77.90
97.5	488,836	3,880	0.0079	0.9921	77.86
98.5	484,114	21,891	0.0452	0.9548	77.24
99.5	456,429	11,407	0.0250	0.9750	73.75
100.5	437,988	8,454	0.0193	0.9807	71.90
101.5	347,845	32,268	0.0928	0.9072	70.52
102.5	313,719	38,379	0.1223	0.8777	63.97
103.5	269,803	23,732	0.0880	0.9120	56.15
104.5	238,283	2,173	0.0091	0.9909	51.21
105.5	185,680	716	0.0039	0.9961	50.74
106.5	89,929	222	0.0025	0.9975	50.55
107.5					50.42

AVISTA CORPORATION
 ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2016			EXPERIENCE BAND 1989-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	175,081,700	3,636	0.0000	1.0000	100.00
0.5	167,371,507	116,050	0.0007	0.9993	100.00
1.5	154,361,688	123,625	0.0008	0.9992	99.93
2.5	146,846,096	94,014	0.0006	0.9994	99.85
3.5	140,773,129	109,673	0.0008	0.9992	99.78
4.5	137,352,899	164,491	0.0012	0.9988	99.71
5.5	131,573,220	184,229	0.0014	0.9986	99.59
6.5	125,929,703	192,518	0.0015	0.9985	99.45
7.5	119,474,885	183,004	0.0015	0.9985	99.30
8.5	112,047,682	240,754	0.0021	0.9979	99.14
9.5	105,084,716	513,938	0.0049	0.9951	98.93
10.5	99,239,656	380,812	0.0038	0.9962	98.45
11.5	95,139,534	537,240	0.0056	0.9944	98.07
12.5	89,034,739	1,098,982	0.0123	0.9877	97.52
13.5	85,173,010	1,103,772	0.0130	0.9870	96.31
14.5	82,396,966	1,355,730	0.0165	0.9835	95.06
15.5	78,790,005	1,406,831	0.0179	0.9821	93.50
16.5	73,918,946	1,696,573	0.0230	0.9770	91.83
17.5	67,428,262	1,518,419	0.0225	0.9775	89.72
18.5	61,689,643	1,215,084	0.0197	0.9803	87.70
19.5	55,440,453	899,530	0.0162	0.9838	85.97
20.5	49,273,841	1,154,975	0.0234	0.9766	84.58
21.5	41,766,146	608,068	0.0146	0.9854	82.60
22.5	34,109,933	401,954	0.0118	0.9882	81.39
23.5	27,965,942	247,381	0.0088	0.9912	80.44
24.5	22,924,126	497,298	0.0217	0.9783	79.72
25.5	19,462,487	351,168	0.0180	0.9820	77.99
26.5	16,437,675	352,422	0.0214	0.9786	76.59
27.5	14,046,206	431,657	0.0307	0.9693	74.95
28.5	13,622,434	792,465	0.0582	0.9418	72.64
29.5	11,115,766	1,007,255	0.0906	0.9094	68.42
30.5	7,863,981	447,815	0.0569	0.9431	62.22
31.5	4,523,450	279,072	0.0617	0.9383	58.67
32.5	2,249,469	155,172	0.0690	0.9310	55.05
33.5	691,291	16,531	0.0239	0.9761	51.26
34.5	309,008	10,196	0.0330	0.9670	50.03
35.5	361,287	30,562	0.0846	0.9154	48.38
36.5	379,129	1,040	0.0027	0.9973	44.29
37.5	378,089	4,612	0.0122	0.9878	44.17
38.5	380,968	762	0.0020	0.9980	43.63

AVISTA CORPORATION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2016			EXPERIENCE BAND 1989-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	384,043	135	0.0004	0.9996	43.54	
40.5	383,963	33,243	0.0866	0.9134	43.52	
41.5	350,720	125,457	0.3577	0.6423	39.76	
42.5	226,874	9,236	0.0407	0.9593	25.53	
43.5	217,401	8,481	0.0390	0.9610	24.50	
44.5	208,921	1,125	0.0054	0.9946	23.54	
45.5	208,573		0.0000	1.0000	23.41	
46.5	208,573	1,214	0.0058	0.9942	23.41	
47.5	207,658	401	0.0019	0.9981	23.28	
48.5	209,480	7,232	0.0345	0.9655	23.23	
49.5	202,248		0.0000	1.0000	22.43	
50.5	202,248	29,223	0.1445	0.8555	22.43	
51.5	173,096	21,719	0.1255	0.8745	19.19	
52.5	151,378	146,321	0.9666	0.0334	16.78	
53.5	5,056	1,182	0.2338	0.7662	0.56	
54.5	4,686	848	0.1809	0.8191	0.43	
55.5	3,838	882	0.2298	0.7702	0.35	
56.5	3,047	568	0.1865	0.8135	0.27	
57.5	2,479	1,040	0.4195	0.5805	0.22	
58.5	5,522		0.0000	1.0000	0.13	
59.5	5,522	537	0.0972	0.9028	0.13	
60.5	5,392	1,043	0.1935	0.8065	0.12	
61.5	4,349	370	0.0851	0.9149	0.09	
62.5	5,454	1,964	0.3601	0.6399	0.09	
63.5	3,639	149	0.0409	0.9591	0.05	
64.5	3,490	533	0.1528	0.8472	0.05	
65.5	2,957	563	0.1904	0.8096	0.04	
66.5	2,722	1,143	0.4201	0.5799	0.04	
67.5	1,578	203	0.1286	0.8714	0.02	
68.5	1,375	763	0.5551	0.4449	0.02	
69.5	612	612	1.0000		0.01	
70.5						
71.5						
72.5	16,714	16,641	0.9956			
73.5	73		0.0000			
74.5	13,670	13,465	0.9850			
75.5	671	466	0.6949			
76.5	9,787	9,582	0.9791			
77.5	33,079	32,874	0.9938			
78.5	925		0.0000			

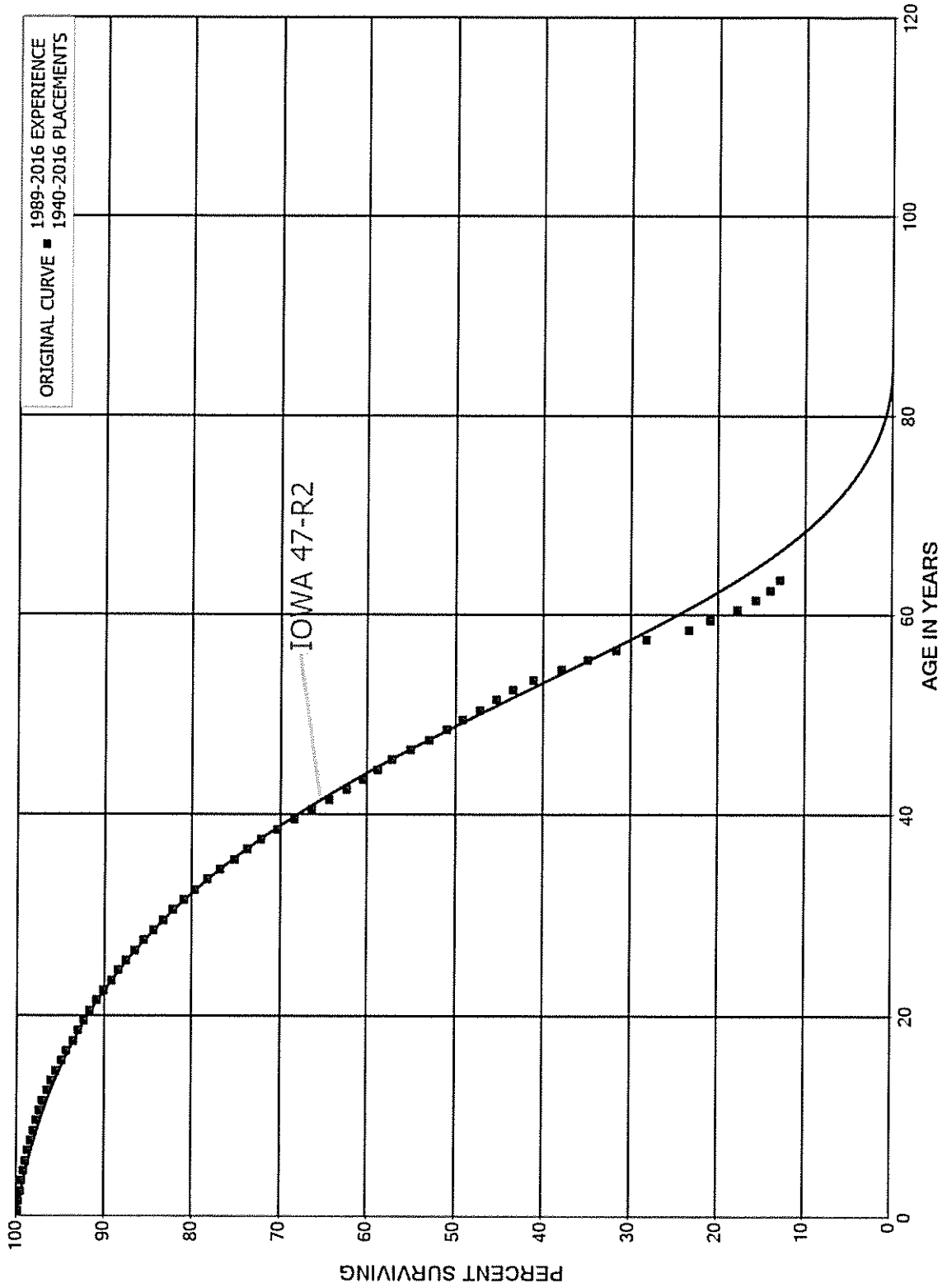
AVISTA CORPORATION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2016			EXPERIENCE BAND 1989-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	925			0.0000	
80.5	925	73		0.0793	
81.5	851			0.0000	
82.5	851	131		0.1542	
83.5	720			0.0000	
84.5	720			0.0000	
85.5	720			0.0000	
86.5	720			0.0000	
87.5	720			0.0000	
88.5	720			0.0000	
89.5	720	720		1.0000	
90.5					

AVISTA CORPORATION
 ACCOUNT 368 LINE TRANSFORMERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	203,808,230	269,601	0.0013	0.9987	100.00
0.5	198,136,829	377,798	0.0019	0.9981	99.87
1.5	181,937,592	340,521	0.0019	0.9981	99.68
2.5	173,890,503	246,367	0.0014	0.9986	99.49
3.5	170,062,468	337,345	0.0020	0.9980	99.35
4.5	164,310,384	307,015	0.0019	0.9981	99.15
5.5	151,956,977	431,329	0.0028	0.9972	98.97
6.5	143,546,884	451,444	0.0031	0.9969	98.69
7.5	134,588,582	426,065	0.0032	0.9968	98.38
8.5	127,443,594	433,539	0.0034	0.9966	98.06
9.5	118,467,151	359,549	0.0030	0.9970	97.73
10.5	111,892,152	444,085	0.0040	0.9960	97.43
11.5	108,528,563	571,748	0.0053	0.9947	97.05
12.5	105,654,169	560,242	0.0053	0.9947	96.54
13.5	103,968,611	594,250	0.0057	0.9943	96.02
14.5	102,644,846	639,923	0.0062	0.9938	95.48
15.5	101,093,104	681,906	0.0067	0.9933	94.88
16.5	98,797,115	737,804	0.0075	0.9925	94.24
17.5	95,875,852	640,892	0.0067	0.9933	93.54
18.5	92,333,408	652,398	0.0071	0.9929	92.91
19.5	88,476,200	623,269	0.0070	0.9930	92.26
20.5	83,922,091	689,236	0.0082	0.9918	91.61
21.5	73,480,112	618,113	0.0084	0.9916	90.85
22.5	68,744,285	669,144	0.0097	0.9903	90.09
23.5	64,482,748	583,780	0.0091	0.9909	89.21
24.5	60,522,950	581,974	0.0096	0.9904	88.40
25.5	57,157,329	703,422	0.0123	0.9877	87.55
26.5	54,197,184	640,082	0.0118	0.9882	86.48
27.5	51,332,078	605,289	0.0118	0.9882	85.46
28.5	49,872,676	672,445	0.0135	0.9865	84.45
29.5	47,835,747	629,633	0.0132	0.9868	83.31
30.5	44,370,699	652,709	0.0147	0.9853	82.21
31.5	40,728,020	616,005	0.0151	0.9849	81.00
32.5	36,807,450	675,863	0.0184	0.9816	79.78
33.5	33,516,359	648,329	0.0193	0.9807	78.31
34.5	31,348,820	644,077	0.0205	0.9795	76.80
35.5	28,269,403	556,200	0.0197	0.9803	75.22
36.5	25,793,334	533,433	0.0207	0.9793	73.74
37.5	22,572,623	597,937	0.0265	0.9735	72.22
38.5	19,730,719	527,190	0.0267	0.9733	70.30

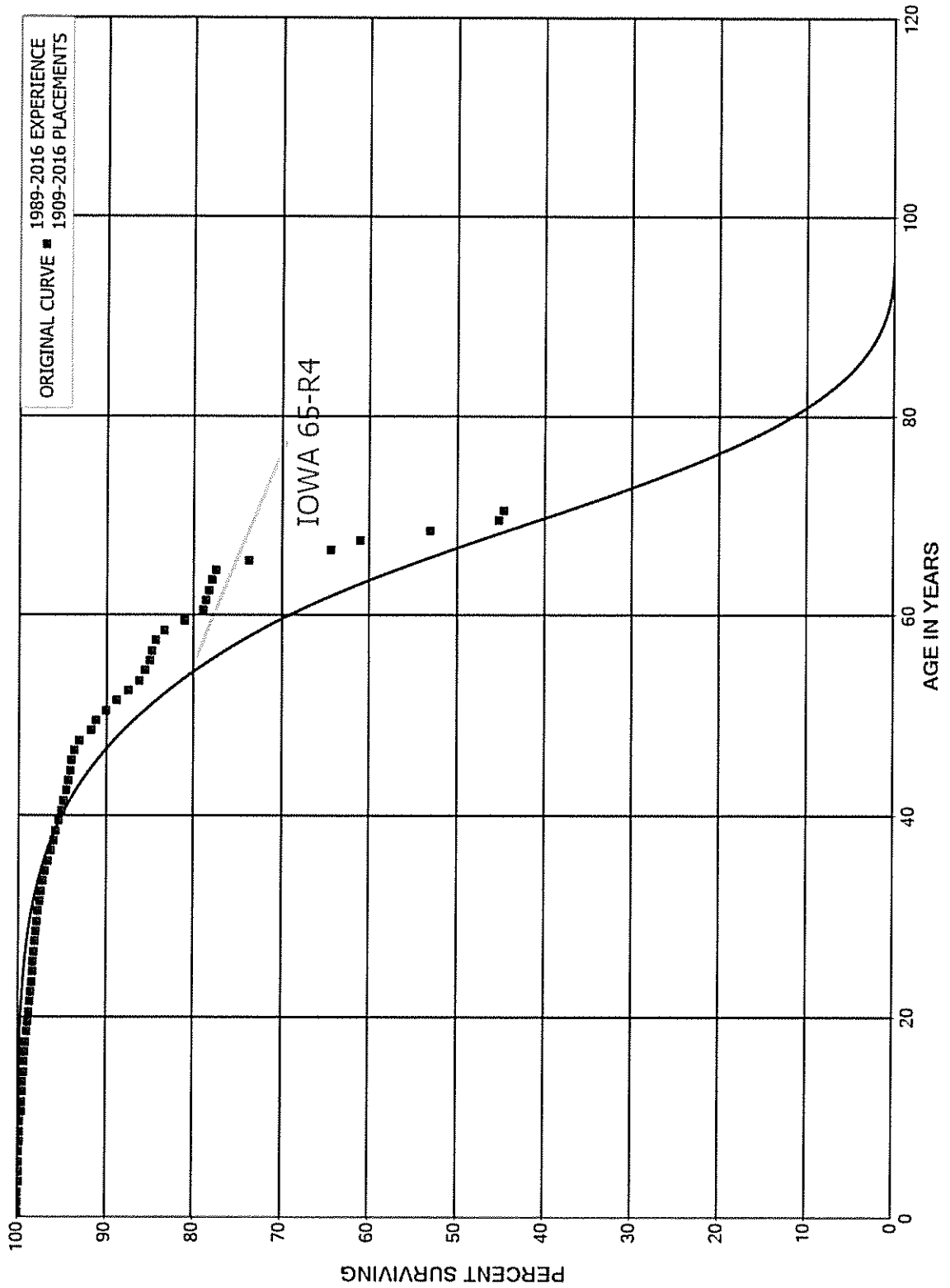
AVISTA CORPORATION

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2016			EXPERIENCE BAND 1989-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,200,581	502,423	0.0292	0.9708	68.42
40.5	15,192,867	452,083	0.0298	0.9702	66.43
41.5	13,575,517	437,566	0.0322	0.9678	64.45
42.5	11,869,752	347,531	0.0293	0.9707	62.37
43.5	10,342,970	285,245	0.0276	0.9724	60.55
44.5	9,333,519	273,144	0.0293	0.9707	58.88
45.5	8,432,564	311,781	0.0370	0.9630	57.15
46.5	7,841,933	305,540	0.0390	0.9610	55.04
47.5	7,287,799	265,898	0.0365	0.9635	52.89
48.5	6,820,204	243,770	0.0357	0.9643	50.96
49.5	6,279,738	254,991	0.0406	0.9594	49.14
50.5	5,879,174	225,876	0.0384	0.9616	47.15
51.5	5,529,590	237,093	0.0429	0.9571	45.34
52.5	5,173,193	282,617	0.0546	0.9454	43.39
53.5	4,790,895	377,137	0.0787	0.9213	41.02
54.5	4,296,577	332,702	0.0774	0.9226	37.79
55.5	3,823,188	352,835	0.0923	0.9077	34.87
56.5	3,327,649	360,077	0.1082	0.8918	31.65
57.5	2,798,099	494,059	0.1766	0.8234	28.22
58.5	2,164,093	228,114	0.1054	0.8946	23.24
59.5	1,747,996	254,903	0.1458	0.8542	20.79
60.5	1,297,997	158,977	0.1225	0.8775	17.76
61.5	947,829	102,291	0.1079	0.8921	15.58
62.5	705,193	55,874	0.0792	0.9208	13.90
63.5	541,182	21,557	0.0398	0.9602	12.80
64.5	429,545	13,368	0.0311	0.9689	12.29
65.5	310,501	2,703	0.0087	0.9913	11.91
66.5	189,441	1,668	0.0088	0.9912	11.80
67.5	139,101	1,417	0.0102	0.9898	11.70
68.5	27,659	377	0.0136	0.9864	11.58
69.5					11.42

AVISTA CORPORATION
 ACCOUNTS 369.1, 369.2 AND 369.3 - UNDERGROUND AND OVERHEAD SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNTS 369.1, 369.2 AND 369.3 - UNDERGROUND AND OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	123,805,541	4,285	0.0000	1.0000	100.00
0.5	120,232,546	52,278	0.0004	0.9996	100.00
1.5	113,167,746	39,952	0.0004	0.9996	99.95
2.5	109,138,472	39,816	0.0004	0.9996	99.92
3.5	107,686,043	27,179	0.0003	0.9997	99.88
4.5	100,923,130	30,748	0.0003	0.9997	99.86
5.5	99,263,018	20,989	0.0002	0.9998	99.83
6.5	95,669,529	29,475	0.0003	0.9997	99.80
7.5	92,411,282	26,922	0.0003	0.9997	99.77
8.5	89,271,463	41,638	0.0005	0.9995	99.74
9.5	85,988,663	128,511	0.0015	0.9985	99.70
10.5	82,214,440	47,739	0.0006	0.9994	99.55
11.5	79,831,248	39,506	0.0005	0.9995	99.49
12.5	76,949,238	49,702	0.0006	0.9994	99.44
13.5	74,377,097	38,088	0.0005	0.9995	99.38
14.5	71,668,757	44,930	0.0006	0.9994	99.33
15.5	69,038,499	47,255	0.0007	0.9993	99.26
16.5	66,059,828	103,088	0.0016	0.9984	99.20
17.5	63,496,621	60,230	0.0009	0.9991	99.04
18.5	60,497,082	50,883	0.0008	0.9992	98.95
19.5	57,047,806	63,902	0.0011	0.9989	98.86
20.5	53,410,690	73,089	0.0014	0.9986	98.75
21.5	47,536,810	54,818	0.0012	0.9988	98.62
22.5	43,974,808	39,296	0.0009	0.9991	98.51
23.5	40,873,687	32,455	0.0008	0.9992	98.42
24.5	37,968,410	30,263	0.0008	0.9992	98.34
25.5	35,673,309	29,559	0.0008	0.9992	98.26
26.5	33,684,013	36,702	0.0011	0.9989	98.18
27.5	32,088,182	26,175	0.0008	0.9992	98.07
28.5	30,134,968	31,542	0.0010	0.9990	97.99
29.5	28,516,068	46,533	0.0016	0.9984	97.89
30.5	26,555,569	48,191	0.0018	0.9982	97.73
31.5	24,393,279	46,659	0.0019	0.9981	97.55
32.5	22,411,500	50,776	0.0023	0.9977	97.37
33.5	20,738,832	54,048	0.0026	0.9974	97.15
34.5	19,423,920	58,556	0.0030	0.9970	96.89
35.5	17,727,944	62,137	0.0035	0.9965	96.60
36.5	16,020,926	53,486	0.0033	0.9967	96.26
37.5	13,920,937	31,355	0.0023	0.9977	95.94
38.5	11,984,986	39,355	0.0033	0.9967	95.72

AVISTA CORPORATION

ACCOUNTS 369.1, 369.2 AND 369.3 - UNDERGROUND AND OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2016			EXPERIENCE BAND 1989-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	10,211,475	32,883	0.0032	0.9968	95.41	
40.5	8,744,901	26,713	0.0031	0.9969	95.10	
41.5	7,797,799	22,938	0.0029	0.9971	94.81	
42.5	6,788,746	18,957	0.0028	0.9972	94.53	
43.5	6,165,184	13,649	0.0022	0.9978	94.27	
44.5	5,590,115	7,052	0.0013	0.9987	94.06	
45.5	5,111,837	15,567	0.0030	0.9970	93.94	
46.5	4,778,600	31,664	0.0066	0.9934	93.66	
47.5	4,467,995	61,448	0.0138	0.9862	93.04	
48.5	4,327,311	25,122	0.0058	0.9942	91.76	
49.5	4,037,799	52,010	0.0129	0.9871	91.22	
50.5	3,698,493	49,562	0.0134	0.9866	90.05	
51.5	3,421,297	52,026	0.0152	0.9848	88.84	
52.5	3,113,056	44,172	0.0142	0.9858	87.49	
53.5	2,847,958	21,653	0.0076	0.9924	86.25	
54.5	2,608,933	16,256	0.0062	0.9938	85.59	
55.5	2,360,619	7,291	0.0031	0.9969	85.06	
56.5	2,234,867	10,531	0.0047	0.9953	84.80	
57.5	1,974,010	23,765	0.0120	0.9880	84.40	
58.5	1,813,953	49,224	0.0271	0.9729	83.38	
59.5	1,550,568	41,242	0.0266	0.9734	81.12	
60.5	1,235,217	5,557	0.0045	0.9955	78.96	
61.5	999,496	3,467	0.0035	0.9965	78.61	
62.5	799,946	3,544	0.0044	0.9956	78.33	
63.5	796,403	4,620	0.0058	0.9942	77.99	
64.5	654,700	31,795	0.0486	0.9514	77.53	
65.5	538,558	68,303	0.1268	0.8732	73.77	
66.5	418,739	21,812	0.0521	0.9479	64.41	
67.5	320,937	42,216	0.1315	0.8685	61.06	
68.5	214,285	31,896	0.1488	0.8512	53.03	
69.5	90,501	990	0.0109	0.9891	45.13	
70.5	55,334	844	0.0152	0.9848	44.64	
71.5	32,713	611	0.0187	0.9813	43.96	
72.5	10,142	371	0.0366	0.9634	43.14	
73.5	3,412	328	0.0962	0.9038	41.56	
74.5	3,084	41	0.0133	0.9867	37.56	
75.5	3,043	142	0.0468	0.9532	37.06	
76.5	3,024	63	0.0207	0.9793	35.33	
77.5	2,961		0.0000	1.0000	34.60	
78.5	5,684	647	0.1139	0.8861	34.60	

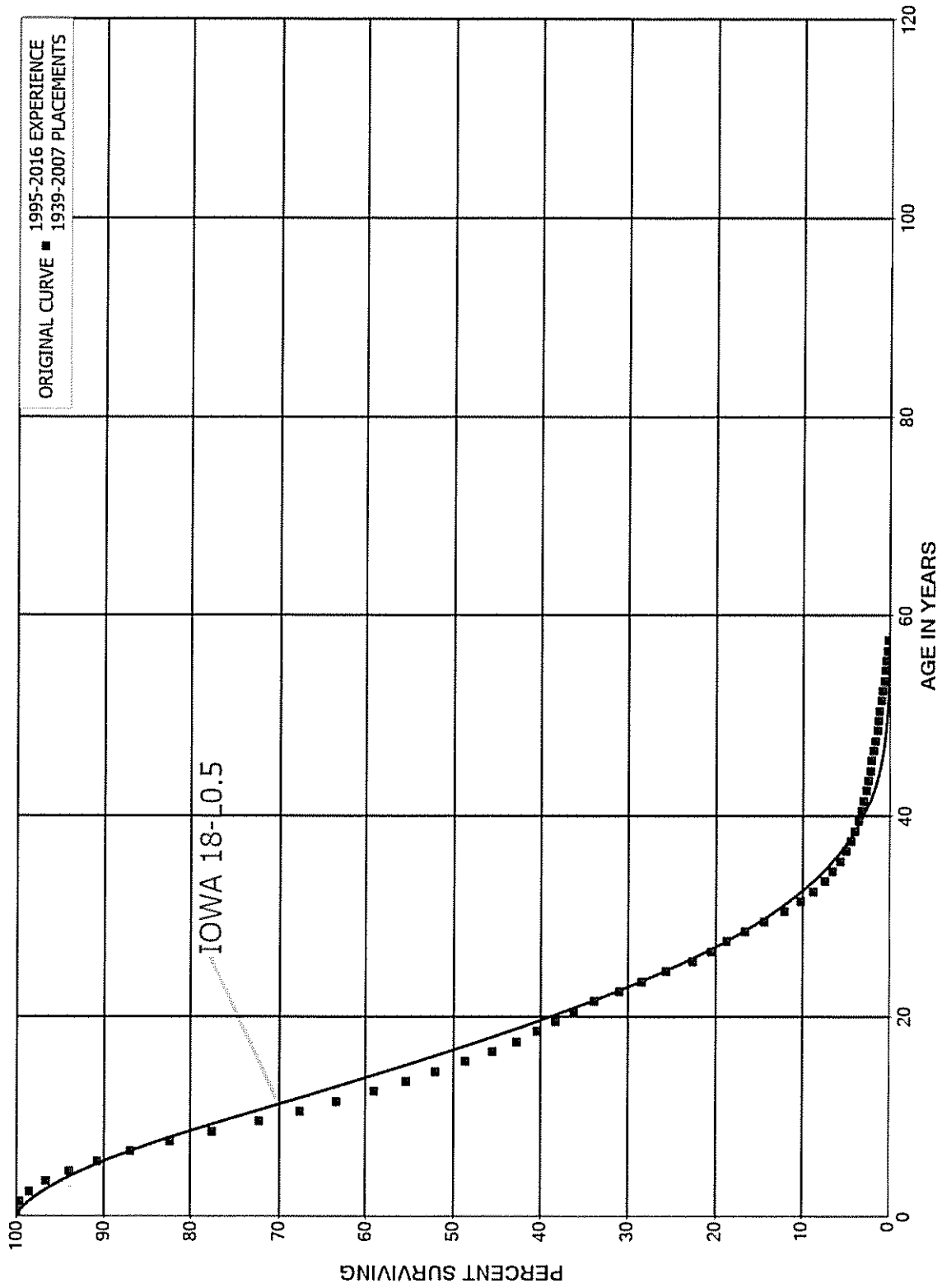
AVISTA CORPORATION

ACCOUNTS 369.1, 369.2 AND 369.3 - UNDERGROUND AND OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2016			EXPERIENCE BAND 1989-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	5,403	564	0.1044	0.8956	30.66	
80.5	4,839	405	0.0836	0.9164	27.46	
81.5	4,435		0.0000	1.0000	25.16	
82.5	4,435	1,222	0.2756	0.7244	25.16	
83.5	3,213		0.0000	1.0000	18.23	
84.5	3,213	1,255	0.3905	0.6095	18.23	
85.5	1,958	123	0.0629	0.9371	11.11	
86.5	1,835	315	0.1719	0.8281	10.41	
87.5	1,520		0.0000	1.0000	8.62	
88.5	1,520		0.0000	1.0000	8.62	
89.5	1,520	1,014	0.6674	0.3326	8.62	
90.5	505	108	0.2139	0.7861	2.87	
91.5	397	223	0.5613	0.4387	2.25	
92.5	174	174	1.0000		0.99	
93.5						

AVISTA CORPORATION
 ACCOUNT 370.1 METERS - IDAHO STANDARD
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 370.1 METERS - IDAHO STANDARD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2007

EXPERIENCE BAND 1995-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	265,954		0.0000	1.0000	100.00
0.5	315,117	1,118	0.0035	0.9965	100.00
1.5	374,885	4,146	0.0111	0.9889	99.65
2.5	430,644	8,479	0.0197	0.9803	98.54
3.5	487,851	13,650	0.0280	0.9720	96.60
4.5	542,154	18,308	0.0338	0.9662	93.90
5.5	581,314	23,869	0.0411	0.9589	90.73
6.5	610,759	32,162	0.0527	0.9473	87.00
7.5	646,011	37,788	0.0585	0.9415	82.42
8.5	720,754	49,184	0.0682	0.9318	77.60
9.5	888,296	56,967	0.0641	0.9359	72.31
10.5	999,103	63,566	0.0636	0.9364	67.67
11.5	1,161,831	79,758	0.0686	0.9314	63.36
12.5	1,381,875	83,686	0.0606	0.9394	59.01
13.5	1,447,709	89,372	0.0617	0.9383	55.44
14.5	1,477,661	95,656	0.0647	0.9353	52.02
15.5	1,584,096	102,027	0.0644	0.9356	48.65
16.5	1,711,170	103,104	0.0603	0.9397	45.52
17.5	1,857,799	101,987	0.0549	0.9451	42.77
18.5	1,968,479	104,306	0.0530	0.9470	40.43
19.5	2,032,849	113,270	0.0557	0.9443	38.28
20.5	2,081,214	134,983	0.0649	0.9351	36.15
21.5	2,068,831	173,409	0.0838	0.9162	33.81
22.5	2,031,218	168,099	0.0828	0.9172	30.97
23.5	1,981,714	193,272	0.0975	0.9025	28.41
24.5	1,860,500	218,001	0.1172	0.8828	25.64
25.5	1,737,251	161,519	0.0930	0.9070	22.63
26.5	1,648,319	144,592	0.0877	0.9123	20.53
27.5	1,570,182	177,840	0.1133	0.8867	18.73
28.5	1,477,610	195,615	0.1324	0.8676	16.61
29.5	1,349,773	215,981	0.1600	0.8400	14.41
30.5	1,195,760	189,906	0.1588	0.8412	12.10
31.5	1,082,253	158,852	0.1468	0.8532	10.18
32.5	1,011,321	146,559	0.1449	0.8551	8.69
33.5	951,018	121,011	0.1272	0.8728	7.43
34.5	925,501	123,210	0.1331	0.8669	6.48
35.5	903,647	111,400	0.1233	0.8767	5.62
36.5	836,962	86,213	0.1030	0.8970	4.93
37.5	818,021	93,992	0.1149	0.8851	4.42
38.5	816,186	82,277	0.1008	0.8992	3.91

AVISTA CORPORATION

ACCOUNT 370.1 METERS - IDAHO STANDARD

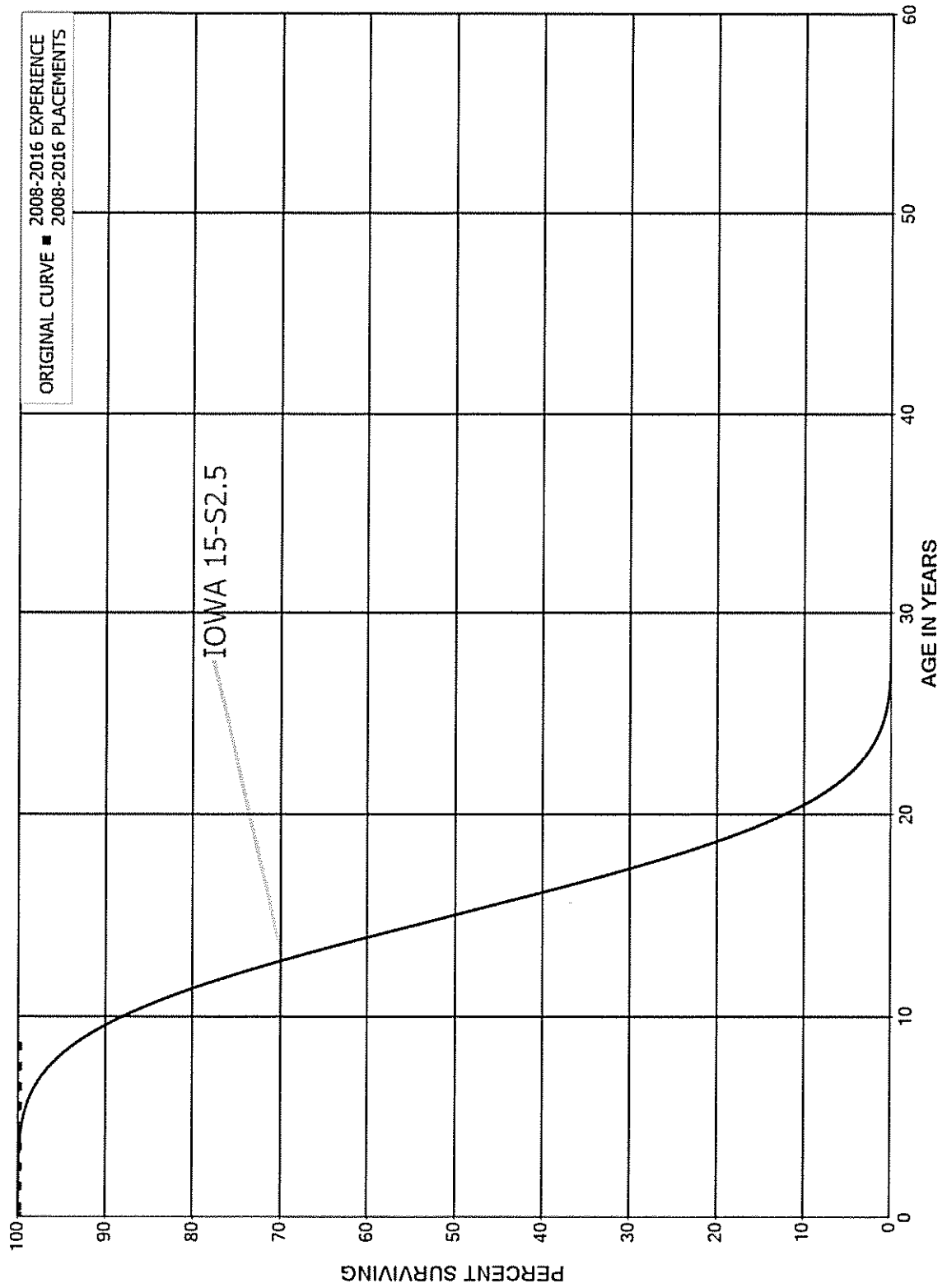
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2007

EXPERIENCE BAND 1995-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	903,176	80,467	0.0891	0.9109	3.52
40.5	941,155	85,276	0.0906	0.9094	3.20
41.5	975,569	83,393	0.0855	0.9145	2.91
42.5	989,655	84,457	0.0853	0.9147	2.66
43.5	1,036,800	91,930	0.0887	0.9113	2.44
44.5	997,548	93,206	0.0934	0.9066	2.22
45.5	936,012	95,620	0.1022	0.8978	2.01
46.5	919,025	102,423	0.1114	0.8886	1.81
47.5	844,063	90,090	0.1067	0.8933	1.61
48.5	754,928	74,564	0.0988	0.9012	1.43
49.5	680,364	77,035	0.1132	0.8868	1.29
50.5	603,329	85,083	0.1410	0.8590	1.15
51.5	518,281	91,910	0.1773	0.8227	0.99
52.5	426,663	90,546	0.2122	0.7878	0.81
53.5	337,038	78,942	0.2342	0.7658	0.64
54.5	258,989	71,412	0.2757	0.7243	0.49
55.5	187,604	55,924	0.2981	0.7019	0.35
56.5	131,680	43,058	0.3270	0.6730	0.25
57.5	88,622	32,629	0.3682	0.6318	0.17
58.5	55,993	22,636	0.4043	0.5957	0.11
59.5	33,357	16,040	0.4808	0.5192	0.06
60.5	17,318	11,605	0.6702	0.3298	0.03
61.5	5,712	4,254	0.7448	0.2552	0.01
62.5	1,458	588	0.4037	0.5963	0.00
63.5	869	158	0.1822	0.8178	0.00
64.5	711	148	0.2085	0.7915	0.00
65.5	563	148	0.2634	0.7366	0.00
66.5	414	146	0.3523	0.6477	0.00
67.5	268	128	0.4762	0.5238	0.00
68.5	141	79	0.5620	0.4380	0.00
69.5	62	60	0.9719	0.0281	0.00
70.5	2	2	1.0000		0.00
71.5					

AVISTA CORPORATION
 ACCOUNT 370.2 METERS - IDAHO AMR
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 370.2 METERS - IDAHO AMR

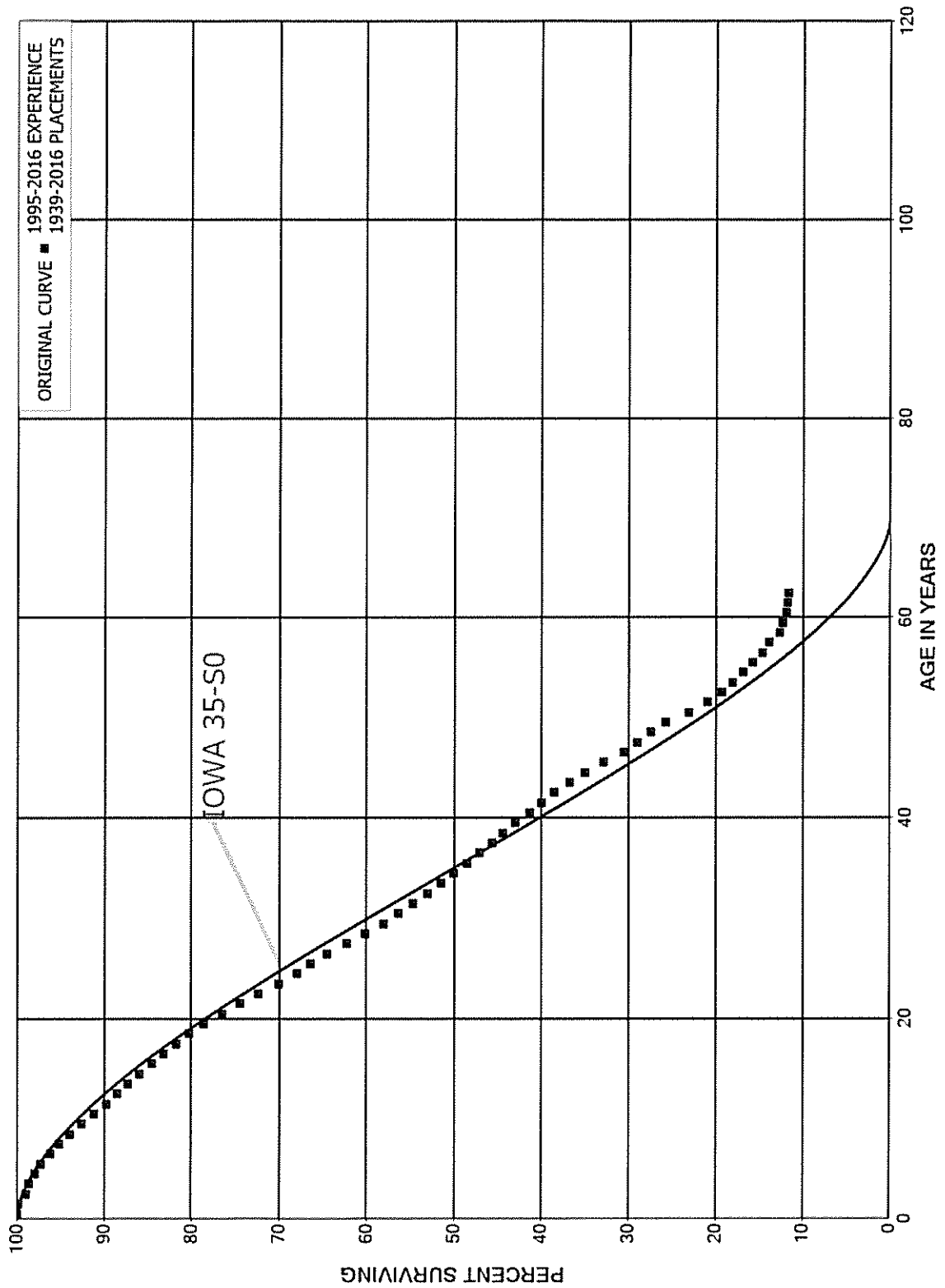
ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2016

EXPERIENCE BAND 2008-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,460,038		0.0000	1.0000	100.00
0.5	13,449,748		0.0000	1.0000	100.00
1.5	12,797,355		0.0000	1.0000	100.00
2.5	12,914,559		0.0000	1.0000	100.00
3.5	13,223,531		0.0000	1.0000	100.00
4.5	12,945,993		0.0000	1.0000	100.00
5.5	11,875,063		0.0000	1.0000	100.00
6.5	11,597,666		0.0000	1.0000	100.00
7.5	11,203,843		0.0000	1.0000	100.00
8.5					100.00

AVISTA CORPORATION
 ACCOUNT 370.3 METERS - WASHINGTON STANDARD
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 370.3 METERS - WASHINGTON STANDARD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2016

EXPERIENCE BAND 1995-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,544,952	5,125	0.0002	0.9998	100.00
0.5	30,850,531	55,711	0.0018	0.9982	99.98
1.5	30,542,160	260,265	0.0085	0.9915	99.80
2.5	29,674,847	117,389	0.0040	0.9960	98.95
3.5	29,088,737	169,358	0.0058	0.9942	98.56
4.5	29,024,765	213,718	0.0074	0.9926	97.99
5.5	27,682,049	296,672	0.0107	0.9893	97.27
6.5	26,689,047	305,133	0.0114	0.9886	96.22
7.5	25,588,671	308,484	0.0121	0.9879	95.12
8.5	15,889,439	222,557	0.0140	0.9860	93.98
9.5	15,130,997	247,134	0.0163	0.9837	92.66
10.5	13,918,302	223,666	0.0161	0.9839	91.15
11.5	13,642,284	172,766	0.0127	0.9873	89.68
12.5	13,875,749	190,746	0.0137	0.9863	88.55
13.5	13,589,521	223,523	0.0164	0.9836	87.33
14.5	13,143,551	216,957	0.0165	0.9835	85.89
15.5	13,145,849	204,819	0.0156	0.9844	84.48
16.5	12,783,389	215,687	0.0169	0.9831	83.16
17.5	12,600,268	220,578	0.0175	0.9825	81.76
18.5	12,030,077	248,743	0.0207	0.9793	80.32
19.5	11,382,655	309,440	0.0272	0.9728	78.66
20.5	10,766,225	288,604	0.0268	0.9732	76.53
21.5	10,086,061	275,217	0.0273	0.9727	74.47
22.5	9,721,302	323,215	0.0332	0.9668	72.44
23.5	9,257,102	280,903	0.0303	0.9697	70.03
24.5	8,718,232	194,410	0.0223	0.9777	67.91
25.5	8,378,530	239,337	0.0286	0.9714	66.39
26.5	7,842,084	264,499	0.0337	0.9663	64.50
27.5	7,481,009	256,824	0.0343	0.9657	62.32
28.5	7,158,824	254,058	0.0355	0.9645	60.18
29.5	6,799,769	192,521	0.0283	0.9717	58.05
30.5	6,297,373	183,699	0.0292	0.9708	56.40
31.5	5,497,408	166,922	0.0304	0.9696	54.76
32.5	5,111,149	148,438	0.0290	0.9710	53.10
33.5	4,523,736	132,992	0.0294	0.9706	51.55
34.5	3,953,799	119,986	0.0303	0.9697	50.04
35.5	3,735,338	111,553	0.0299	0.9701	48.52
36.5	3,614,228	109,519	0.0303	0.9697	47.07
37.5	3,246,417	92,148	0.0284	0.9716	45.64
38.5	2,988,787	92,460	0.0309	0.9691	44.35

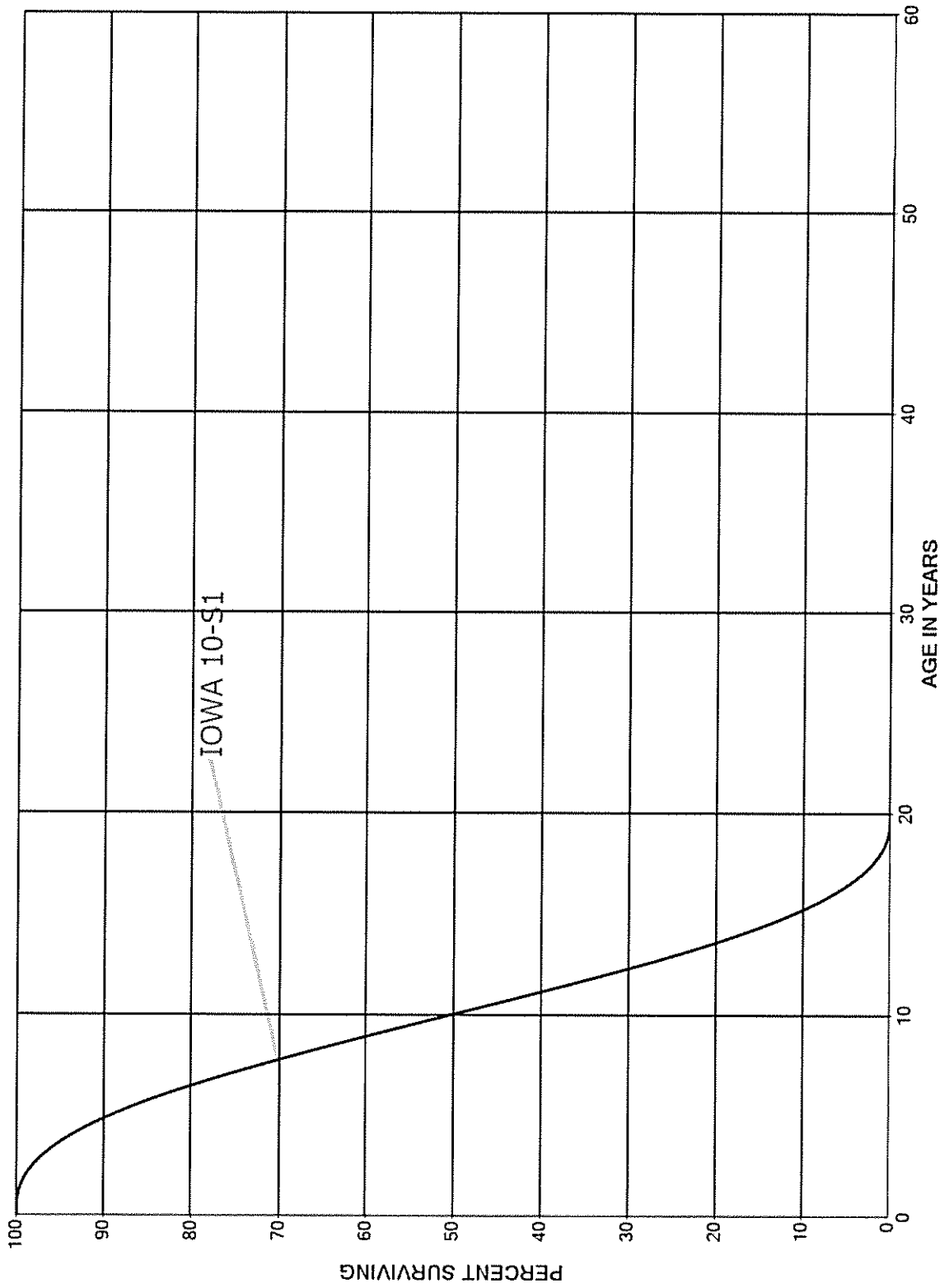
AVISTA CORPORATION

ACCOUNT 370.3 METERS - WASHINGTON STANDARD

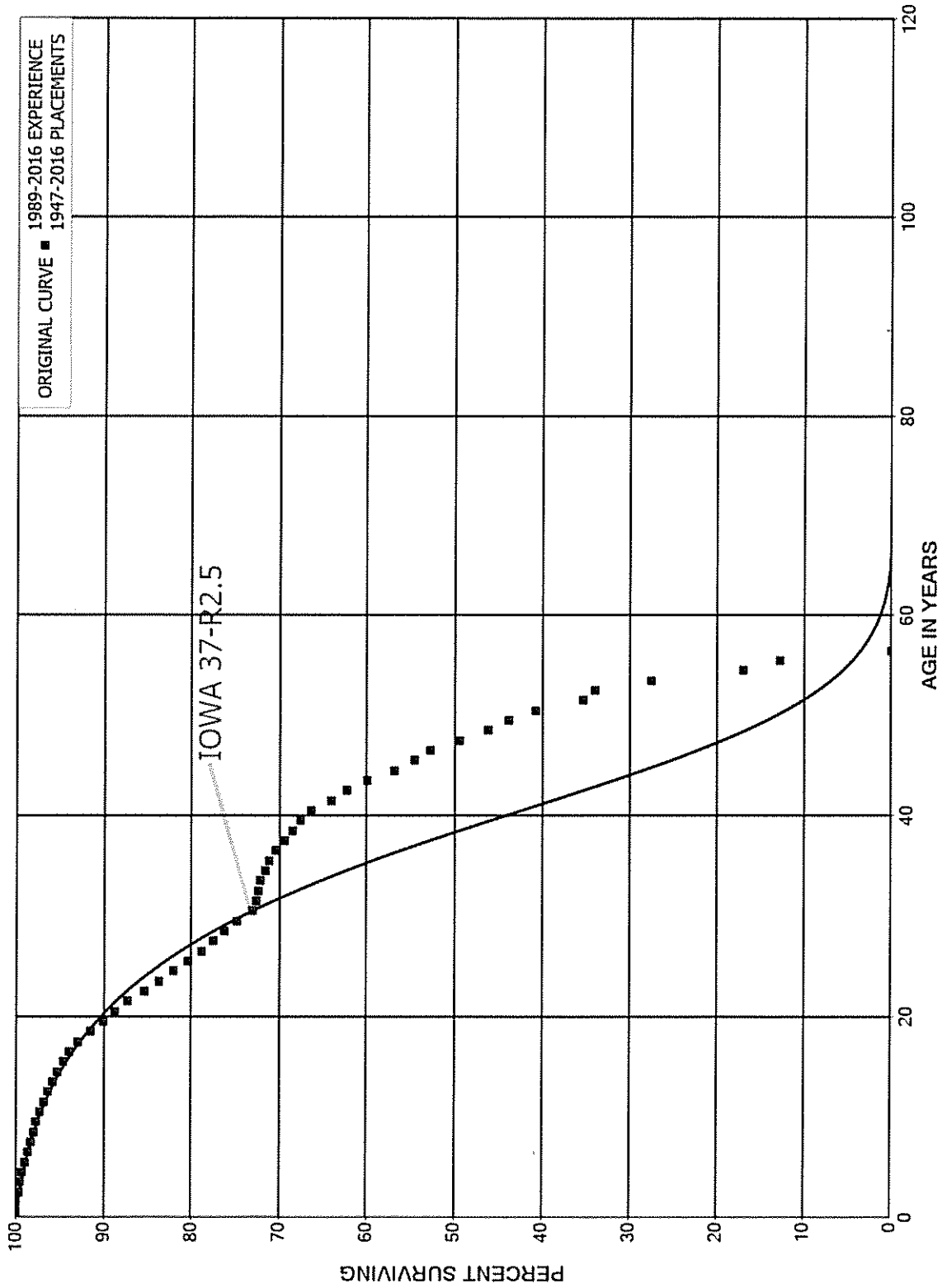
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2016			EXPERIENCE BAND 1995-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,861,068	109,028	0.0381	0.9619	42.98
40.5	2,642,224	87,040	0.0329	0.9671	41.34
41.5	2,504,430	93,966	0.0375	0.9625	39.98
42.5	2,305,741	104,556	0.0453	0.9547	38.48
43.5	2,137,579	102,182	0.0478	0.9522	36.73
44.5	1,940,044	119,818	0.0618	0.9382	34.98
45.5	1,729,438	120,622	0.0697	0.9303	32.82
46.5	1,590,001	82,329	0.0518	0.9482	30.53
47.5	1,440,199	76,813	0.0533	0.9467	28.95
48.5	1,317,634	82,124	0.0623	0.9377	27.40
49.5	1,181,297	119,963	0.1016	0.8984	25.69
50.5	1,000,704	93,440	0.0934	0.9066	23.09
51.5	870,809	67,689	0.0777	0.9223	20.93
52.5	770,324	49,458	0.0642	0.9358	19.30
53.5	672,929	46,613	0.0693	0.9307	18.06
54.5	572,517	37,040	0.0647	0.9353	16.81
55.5	483,381	32,709	0.0677	0.9323	15.72
56.5	390,117	21,729	0.0557	0.9443	14.66
57.5	308,528	26,807	0.0869	0.9131	13.84
58.5	259,068	7,491	0.0289	0.9711	12.64
59.5	226,583	7,621	0.0336	0.9664	12.28
60.5	178,375	2,442	0.0137	0.9863	11.86
61.5	112,357	638	0.0057	0.9943	11.70
62.5	81,768	163	0.0020	0.9980	11.63
63.5	60,743	88	0.0015	0.9985	11.61
64.5	44,625	123	0.0028	0.9972	11.59
65.5	24,337	65	0.0027	0.9973	11.56
66.5	16,920	26	0.0015	0.9985	11.53
67.5	12,758	67	0.0052	0.9948	11.51
68.5	3,268	60	0.0184	0.9816	11.45
69.5	283	56	0.1982	0.8018	11.24
70.5	150	2	0.0115	0.9885	9.01
71.5	148		0.0000	1.0000	8.91
72.5	148		0.0000	1.0000	8.91
73.5	146		0.0000	1.0000	8.91
74.5	124		0.0000	1.0000	8.91
75.5	60		0.0000	1.0000	8.91
76.5	2		0.0000	1.0000	8.91
77.5					8.91

AVISTA CORPORATION
 ACCOUNTS 371.01 AND 371.02 ELECTRIC VEHICLE CHARGING STATIONS
 SMOOTH SURVIVOR CURVE



AVISTA CORPORATION
 ACCOUNTS 373.1, 373.2, 373.3, 373.4 AND 373.5 STREET LIGHTING AND SIGNAL SYSTEMS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNTS 373.1, 373.2, 373.3, 373.4 AND 373.5 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2016

EXPERIENCE BAND 1989-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,109,959	164	0.0000	1.0000	100.00
0.5	44,888,931	49,067	0.0011	0.9989	100.00
1.5	35,700,259	80,152	0.0022	0.9978	99.89
2.5	34,306,955	61,654	0.0018	0.9982	99.67
3.5	32,708,654	69,461	0.0021	0.9979	99.49
4.5	31,186,728	113,435	0.0036	0.9964	99.28
5.5	27,958,355	88,068	0.0031	0.9969	98.91
6.5	26,179,746	97,023	0.0037	0.9963	98.60
7.5	25,046,139	64,262	0.0026	0.9974	98.24
8.5	23,791,636	72,726	0.0031	0.9969	97.99
9.5	22,240,145	102,152	0.0046	0.9954	97.69
10.5	20,837,708	93,460	0.0045	0.9955	97.24
11.5	19,867,924	91,193	0.0046	0.9954	96.80
12.5	18,803,827	110,818	0.0059	0.9941	96.36
13.5	17,978,186	96,516	0.0054	0.9946	95.79
14.5	17,119,526	121,099	0.0071	0.9929	95.27
15.5	16,349,396	122,514	0.0075	0.9925	94.60
16.5	15,424,183	161,797	0.0105	0.9895	93.89
17.5	14,754,660	226,211	0.0153	0.9847	92.91
18.5	13,832,063	206,723	0.0149	0.9851	91.48
19.5	12,642,577	191,735	0.0152	0.9848	90.12
20.5	11,710,308	193,323	0.0165	0.9835	88.75
21.5	10,519,717	225,151	0.0214	0.9786	87.28
22.5	9,310,851	183,410	0.0197	0.9803	85.42
23.5	8,210,746	160,268	0.0195	0.9805	83.73
24.5	7,529,314	154,594	0.0205	0.9795	82.10
25.5	7,124,176	144,032	0.0202	0.9798	80.41
26.5	6,639,959	104,152	0.0157	0.9843	78.79
27.5	6,350,721	101,686	0.0160	0.9840	77.55
28.5	5,901,953	110,014	0.0186	0.9814	76.31
29.5	5,525,445	136,560	0.0247	0.9753	74.89
30.5	5,003,788	29,010	0.0058	0.9942	73.04
31.5	4,793,675	13,781	0.0029	0.9971	72.61
32.5	4,670,646	16,155	0.0035	0.9965	72.40
33.5	4,426,353	29,786	0.0067	0.9933	72.15
34.5	4,234,507	30,752	0.0073	0.9927	71.67
35.5	3,860,609	39,046	0.0101	0.9899	71.15
36.5	3,506,020	49,307	0.0141	0.9859	70.43
37.5	3,203,674	43,669	0.0136	0.9864	69.44
38.5	2,934,100	39,064	0.0133	0.9867	68.49

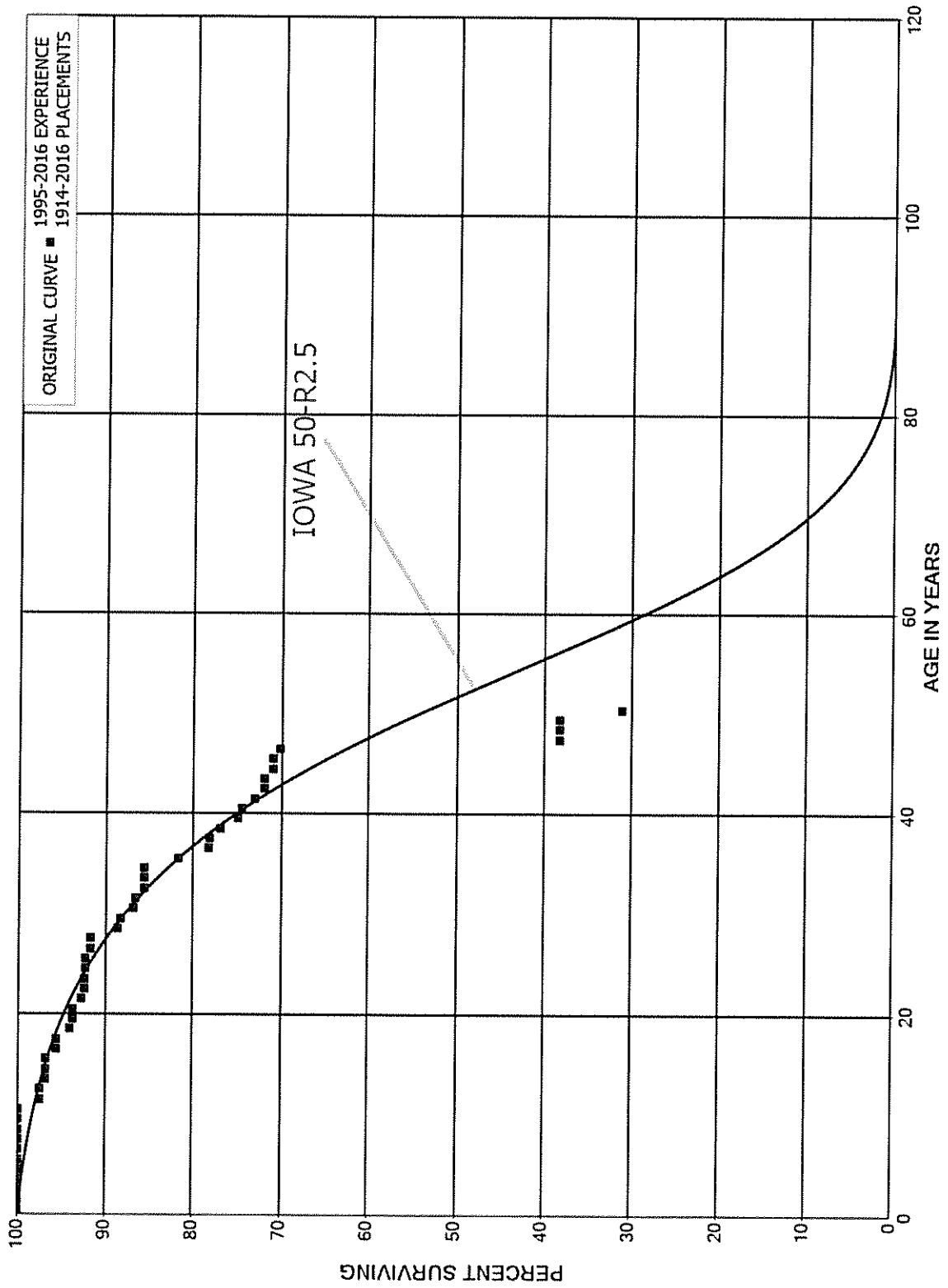
AVISTA CORPORATION

ACCOUNTS 373.1, 373.2, 373.3, 373.4 AND 373.5 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2016			EXPERIENCE BAND 1989-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,514,693	43,826	0.0174	0.9826	67.58	
40.5	2,138,550	74,871	0.0350	0.9650	66.40	
41.5	1,845,947	51,909	0.0281	0.9719	64.08	
42.5	1,356,059	51,795	0.0382	0.9618	62.27	
43.5	1,175,220	59,097	0.0503	0.9497	59.90	
44.5	871,750	36,427	0.0418	0.9582	56.88	
45.5	568,477	18,891	0.0332	0.9668	54.51	
46.5	448,952	28,117	0.0626	0.9374	52.70	
47.5	336,256	22,145	0.0659	0.9341	49.40	
48.5	174,292	8,863	0.0508	0.9492	46.14	
49.5	93,020	6,424	0.0691	0.9309	43.80	
50.5	85,930	11,668	0.1358	0.8642	40.77	
51.5	646	24	0.0375	0.9625	35.24	
52.5	480	90	0.1875	0.8125	33.92	
53.5	390	150	0.3846	0.6154	27.56	
54.5	240	60	0.2500	0.7500	16.96	
55.5	180	180	1.0000		12.72	
56.5						

AVISTA CORPORATION
 ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2016

EXPERIENCE BAND 1995-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,481,135		0.0000	1.0000	100.00
0.5	5,519,358		0.0000	1.0000	100.00
1.5	5,281,898		0.0000	1.0000	100.00
2.5	5,129,532		0.0000	1.0000	100.00
3.5	4,521,562		0.0000	1.0000	100.00
4.5	4,595,939		0.0000	1.0000	100.00
5.5	2,314,730		0.0000	1.0000	100.00
6.5	2,139,781	471	0.0002	0.9998	100.00
7.5	1,151,774		0.0000	1.0000	99.98
8.5	1,205,575		0.0000	1.0000	99.98
9.5	1,239,145		0.0000	1.0000	99.98
10.5	1,196,248	29,356	0.0245	0.9755	99.98
11.5	1,122,928		0.0000	1.0000	97.52
12.5	1,109,110	8,085	0.0073	0.9927	97.52
13.5	1,190,676		0.0000	1.0000	96.81
14.5	1,227,265		0.0000	1.0000	96.81
15.5	1,235,211	15,359	0.0124	0.9876	96.81
16.5	1,270,386		0.0000	1.0000	95.61
17.5	1,164,849	18,576	0.0159	0.9841	95.61
18.5	962,455	3,810	0.0040	0.9960	94.09
19.5	969,263		0.0000	1.0000	93.71
20.5	1,304,472	13,439	0.0103	0.9897	93.71
21.5	1,283,956	5,322	0.0041	0.9959	92.75
22.5	1,193,334		0.0000	1.0000	92.36
23.5	1,215,667	413	0.0003	0.9997	92.36
24.5	1,399,989		0.0000	1.0000	92.33
25.5	1,399,989	8,525	0.0061	0.9939	92.33
26.5	1,344,797	1,105	0.0008	0.9992	91.77
27.5	1,342,504	44,962	0.0335	0.9665	91.69
28.5	1,298,262	4,348	0.0033	0.9967	88.62
29.5	1,112,144	19,168	0.0172	0.9828	88.33
30.5	1,027,279	1,886	0.0018	0.9982	86.80
31.5	979,845	11,077	0.0113	0.9887	86.64
32.5	975,072	1,129	0.0012	0.9988	85.66
33.5	908,295		0.0000	1.0000	85.57
34.5	908,295	40,607	0.0447	0.9553	85.57
35.5	783,181	32,611	0.0416	0.9584	81.74
36.5	740,434	1,290	0.0017	0.9983	78.34
37.5	710,673	11,753	0.0165	0.9835	78.20
38.5	579,738	14,426	0.0249	0.9751	76.91

AVISTA CORPORATION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2016			EXPERIENCE BAND 1995-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	565,567	3,841	0.0068	0.9932	74.99	
40.5	557,892	10,813	0.0194	0.9806	74.48	
41.5	530,581	7,664	0.0144	0.9856	73.04	
42.5	240,008		0.0000	1.0000	71.99	
43.5	236,527	3,223	0.0136	0.9864	71.99	
44.5	219,291		0.0000	1.0000	71.00	
45.5	194,001	2,350	0.0121	0.9879	71.00	
46.5	21,497	9,789	0.4554	0.5446	70.14	
47.5	11,708		0.0000	1.0000	38.20	
48.5	11,708		0.0000	1.0000	38.20	
49.5	11,708	2,201	0.1880	0.8120	38.20	
50.5	9,507	511	0.0538	0.9462	31.02	
51.5	8,996		0.0000	1.0000	29.36	
52.5	8,713		0.0000	1.0000	29.36	
53.5	11,495		0.0000	1.0000	29.36	
54.5	8,749		0.0000	1.0000	29.36	
55.5	165		0.0000	1.0000	29.36	
56.5	165		0.0000	1.0000	29.36	
57.5	165		0.0000	1.0000	29.36	
58.5	165		0.0000	1.0000	29.36	
59.5	165		0.0000	1.0000	29.36	
60.5	165		0.0000	1.0000	29.36	
61.5	12,519		0.0000	1.0000	29.36	
62.5	2,500		0.0000	1.0000	29.36	
63.5	1,287		0.0000	1.0000	29.36	
64.5	1,287		0.0000	1.0000	29.36	
65.5	1,289		0.0000	1.0000	29.36	
66.5	2,088		0.0000	1.0000	29.36	
67.5	3,107		0.0000	1.0000	29.36	
68.5	1,157		0.0000	1.0000	29.36	
69.5	1,157		0.0000	1.0000	29.36	
70.5	1,157		0.0000	1.0000	29.36	
71.5	1,617		0.0000	1.0000	29.36	
72.5	1,157		0.0000	1.0000	29.36	
73.5	1,157		0.0000	1.0000	29.36	
74.5	1,183		0.0000	1.0000	29.36	
75.5	1,122		0.0000	1.0000	29.36	
76.5	1,214		0.0000	1.0000	29.36	
77.5	1,713	79	0.0461	0.9539	29.36	
78.5	1,043	387	0.3711	0.6289	28.00	

AVISTA CORPORATION

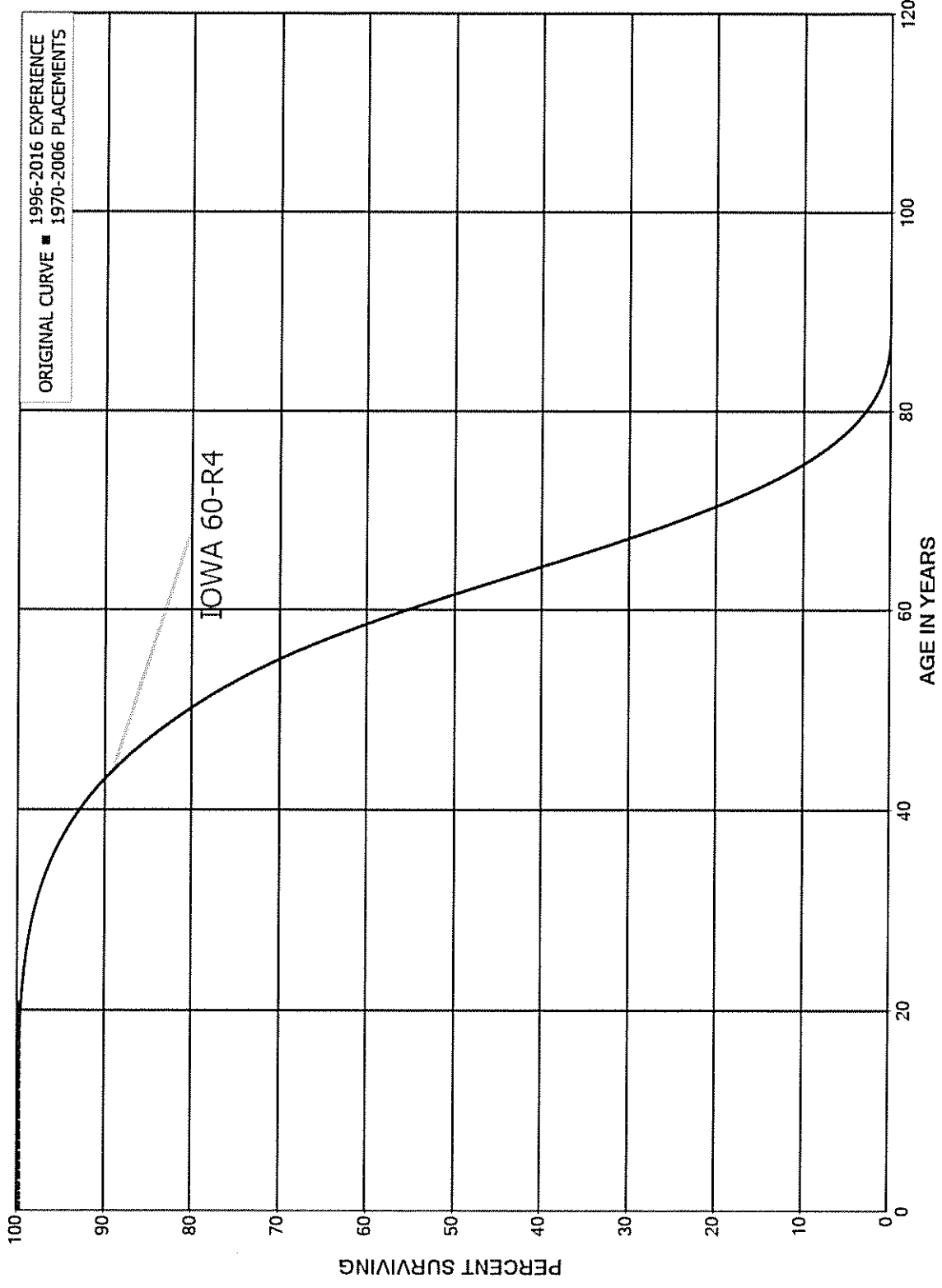
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2016			EXPERIENCE BAND 1995-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	656		0.0000	1.0000	17.61
80.5	693		0.0000	1.0000	17.61
81.5	75,953		0.0000	1.0000	17.61
82.5	693		0.0000	1.0000	17.61
83.5	38		0.0000	1.0000	17.61
84.5	38		0.0000	1.0000	17.61
85.5	38		0.0000	1.0000	17.61
86.5	38		0.0000	1.0000	17.61
87.5	38		0.0000	1.0000	17.61
88.5	38	38	1.0000		17.61
89.5					

GAS PLANT

AVISTA CORPORATION
 ACCOUNT 350.2 RIGHTS OF WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ACCOUNT 350.2 RIGHTS OF WAY
ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2006			EXPERIENCE BAND 1996-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,771		0.0000	1.0000	100.00
0.5	40,771		0.0000	1.0000	100.00
1.5	40,771		0.0000	1.0000	100.00
2.5	40,771		0.0000	1.0000	100.00
3.5	40,771		0.0000	1.0000	100.00
4.5	40,771		0.0000	1.0000	100.00
5.5	40,771		0.0000	1.0000	100.00
6.5	40,771		0.0000	1.0000	100.00
7.5	40,771		0.0000	1.0000	100.00
8.5	40,771		0.0000	1.0000	100.00
9.5	40,771		0.0000	1.0000	100.00
10.5	4,833		0.0000	1.0000	100.00
11.5	4,833		0.0000	1.0000	100.00
12.5	4,833		0.0000	1.0000	100.00
13.5	4,833		0.0000	1.0000	100.00
14.5	4,833		0.0000	1.0000	100.00
15.5	4,833		0.0000	1.0000	100.00
16.5	4,833		0.0000	1.0000	100.00
17.5	4,833		0.0000	1.0000	100.00
18.5	4,833		0.0000	1.0000	100.00
19.5	4,833		0.0000	1.0000	100.00
20.5					100.00
21.5					
22.5	2,827		0.0000		
23.5	2,827		0.0000		
24.5	2,827		0.0000		
25.5	19,041		0.0000		
26.5	19,041		0.0000		
27.5	19,041		0.0000		
28.5	19,041		0.0000		
29.5	19,041		0.0000		
30.5	19,041		0.0000		
31.5	19,041		0.0000		
32.5	19,041		0.0000		
33.5	19,041		0.0000		
34.5	19,041		0.0000		
35.5	19,041		0.0000		
36.5	19,041		0.0000		
37.5	19,041		0.0000		
38.5	19,041		0.0000		

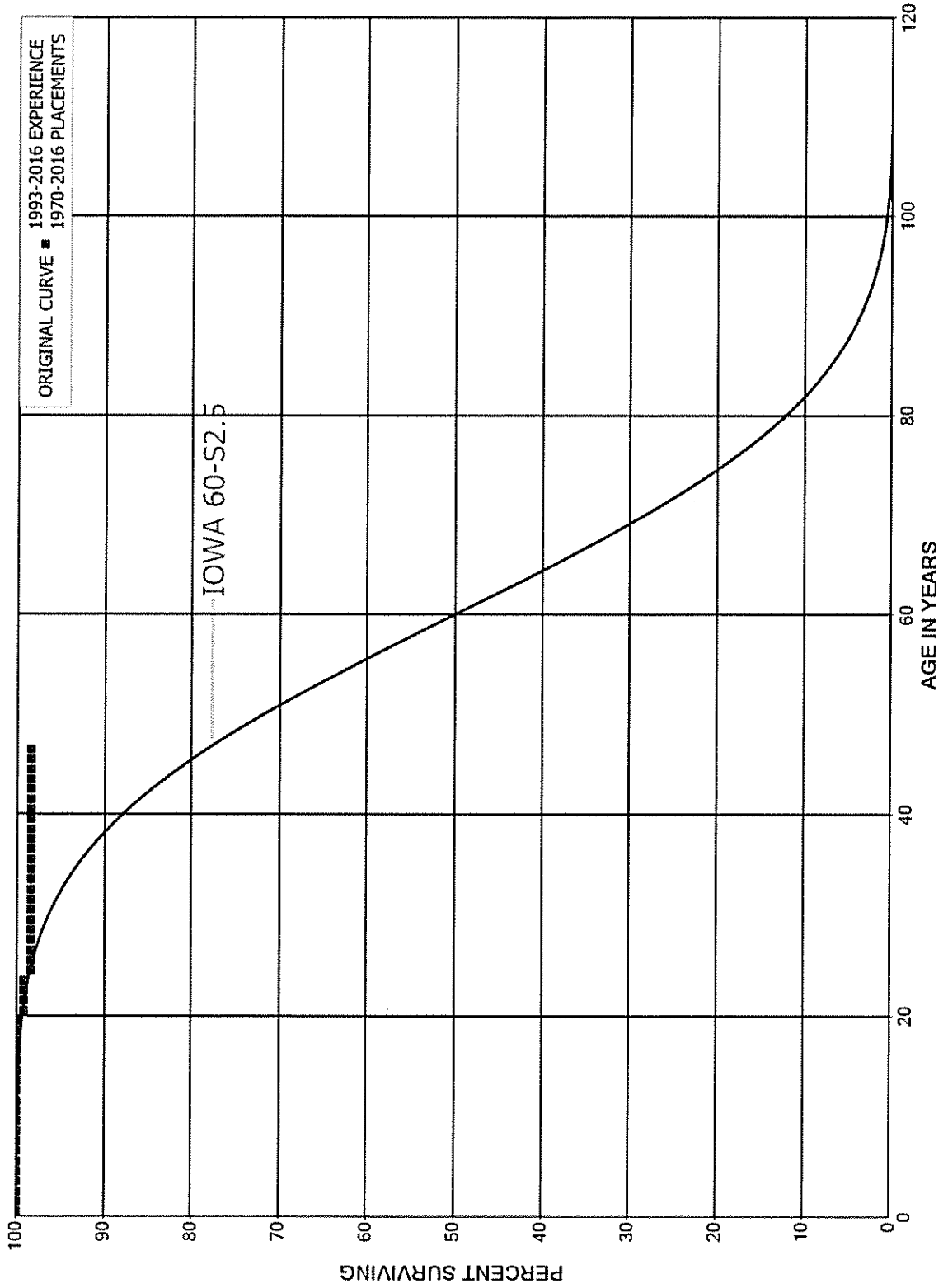
AVISTA CORPORATION

ACCOUNT 350.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2006			EXPERIENCE BAND 1996-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,041		0.0000		
40.5	19,041		0.0000		
41.5	19,041		0.0000		
42.5	19,041		0.0000		
43.5	16,214		0.0000		
44.5	16,214		0.0000		
45.5	16,214		0.0000		
46.5					

AVISTA CORPORATION
 ACCOUNTS 351.1, 351.2, 351.3, 351.4 AND 351.41 - STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNTS 351.1, 351.2, 351.3, 351.4 AND 351.41 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2016			EXPERIENCE BAND 1993-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,091,217		0.0000	1.0000	100.00
0.5	916,324		0.0000	1.0000	100.00
1.5	692,659		0.0000	1.0000	100.00
2.5	547,212		0.0000	1.0000	100.00
3.5	862,779		0.0000	1.0000	100.00
4.5	772,969	779	0.0010	0.9990	100.00
5.5	745,807		0.0000	1.0000	99.90
6.5	735,265		0.0000	1.0000	99.90
7.5	561,566		0.0000	1.0000	99.90
8.5	583,455		0.0000	1.0000	99.90
9.5	574,432		0.0000	1.0000	99.90
10.5	562,371		0.0000	1.0000	99.90
11.5	684,636		0.0000	1.0000	99.90
12.5	722,636		0.0000	1.0000	99.90
13.5	727,328		0.0000	1.0000	99.90
14.5	771,943		0.0000	1.0000	99.90
15.5	780,134		0.0000	1.0000	99.90
16.5	842,388		0.0000	1.0000	99.90
17.5	1,006,362		0.0000	1.0000	99.90
18.5	1,006,362		0.0000	1.0000	99.90
19.5	1,006,362	7,295	0.0072	0.9928	99.90
20.5	999,067		0.0000	1.0000	99.18
21.5	1,001,369		0.0000	1.0000	99.18
22.5	1,062,664		0.0000	1.0000	99.18
23.5	1,020,885	8,191	0.0080	0.9920	99.18
24.5	998,213		0.0000	1.0000	98.38
25.5	998,106		0.0000	1.0000	98.38
26.5	997,968		0.0000	1.0000	98.38
27.5	593,073		0.0000	1.0000	98.38
28.5	593,073		0.0000	1.0000	98.38
29.5	566,820		0.0000	1.0000	98.38
30.5	566,820		0.0000	1.0000	98.38
31.5	566,820		0.0000	1.0000	98.38
32.5	541,175		0.0000	1.0000	98.38
33.5	501,329		0.0000	1.0000	98.38
34.5	501,329		0.0000	1.0000	98.38
35.5	379,064		0.0000	1.0000	98.38
36.5	341,064		0.0000	1.0000	98.38
37.5	334,439		0.0000	1.0000	98.38
38.5	289,824		0.0000	1.0000	98.38

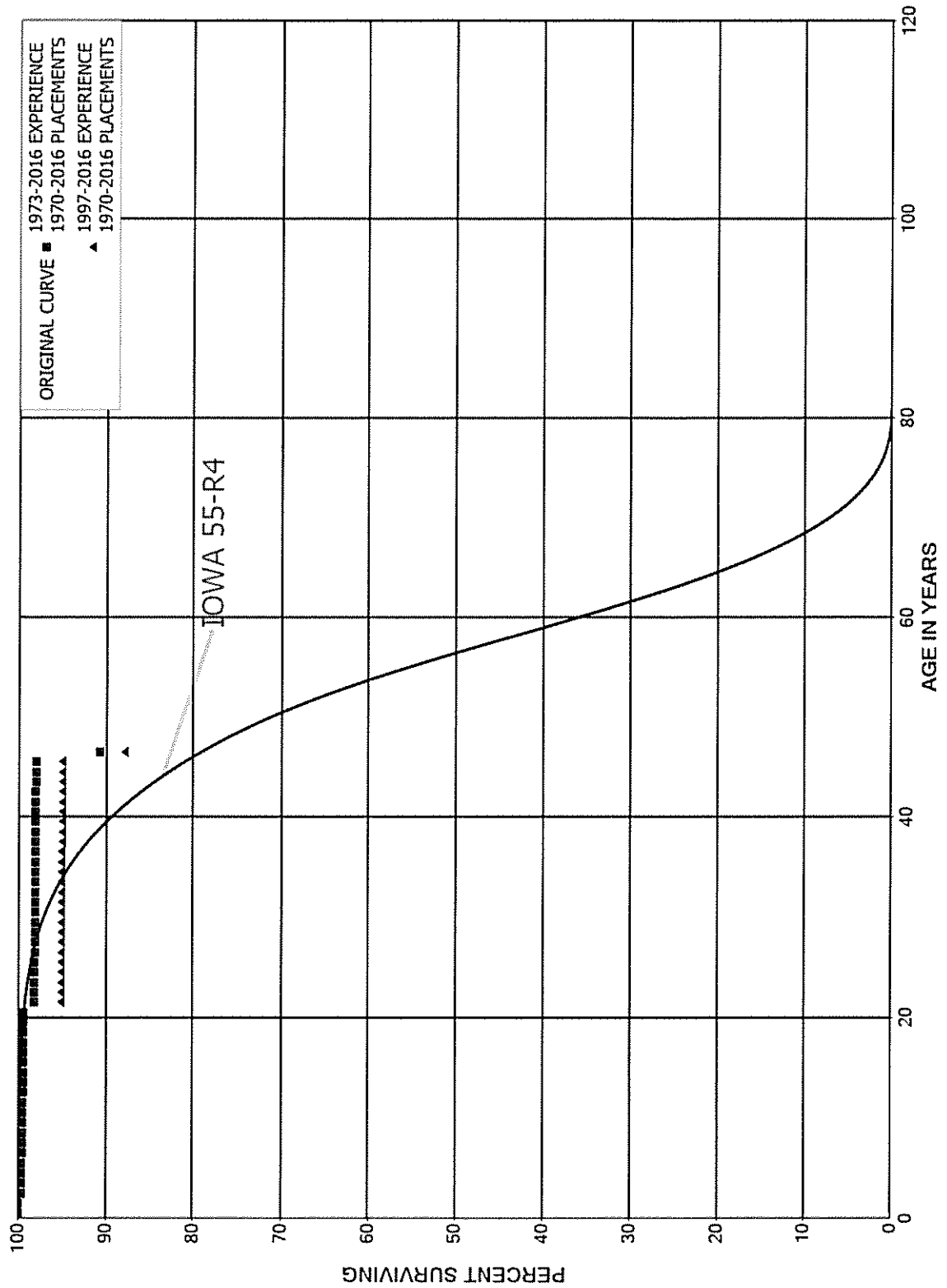
AVISTA CORPORATION

ACCOUNTS 351.1, 351.2, 351.3, 351.4 AND 351.41 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2016			EXPERIENCE BAND 1993-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	289,824		0.0000	1.0000	98.38
40.5	227,570		0.0000	1.0000	98.38
41.5	63,596		0.0000	1.0000	98.38
42.5	63,596		0.0000	1.0000	98.38
43.5	63,596		0.0000	1.0000	98.38
44.5	63,596		0.0000	1.0000	98.38
45.5	61,294		0.0000	1.0000	98.38
46.5					98.38

AVISTA CORPORATION
 ACCOUNT 352 STORAGE WELLS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 352 STORAGE WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2016

EXPERIENCE BAND 1973-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,666,528		0.0000	1.0000	100.00
0.5	11,708,826		0.0000	1.0000	100.00
1.5	11,520,007	45,604	0.0040	0.9960	100.00
2.5	13,616,198	3,229	0.0002	0.9998	99.60
3.5	13,523,641		0.0000	1.0000	99.58
4.5	13,190,849	670	0.0001	0.9999	99.58
5.5	9,090,732	5,219	0.0006	0.9994	99.58
6.5	9,028,945		0.0000	1.0000	99.52
7.5	9,003,682		0.0000	1.0000	99.52
8.5	5,953,379		0.0000	1.0000	99.52
9.5	5,923,786		0.0000	1.0000	99.52
10.5	5,844,527	2,570	0.0004	0.9996	99.52
11.5	5,776,700	2,787	0.0005	0.9995	99.47
12.5	5,772,966		0.0000	1.0000	99.43
13.5	5,586,845		0.0000	1.0000	99.43
14.5	5,586,845	638	0.0001	0.9999	99.43
15.5	5,571,337		0.0000	1.0000	99.42
16.5	5,570,207		0.0000	1.0000	99.42
17.5	5,570,207		0.0000	1.0000	99.42
18.5	5,519,512		0.0000	1.0000	99.42
19.5	5,142,190		0.0000	1.0000	99.42
20.5	4,666,423	59,987	0.0129	0.9871	99.42
21.5	3,970,564		0.0000	1.0000	98.14
22.5	3,896,813		0.0000	1.0000	98.14
23.5	3,816,956		0.0000	1.0000	98.14
24.5	3,808,517		0.0000	1.0000	98.14
25.5	3,807,154	942	0.0002	0.9998	98.14
26.5	3,806,212		0.0000	1.0000	98.11
27.5	3,803,842	705	0.0002	0.9998	98.11
28.5	3,803,137		0.0000	1.0000	98.09
29.5	3,803,137		0.0000	1.0000	98.09
30.5	3,803,137		0.0000	1.0000	98.09
31.5	3,803,137		0.0000	1.0000	98.09
32.5	3,794,711		0.0000	1.0000	98.09
33.5	3,794,711		0.0000	1.0000	98.09
34.5	3,768,575		0.0000	1.0000	98.09
35.5	3,767,578		0.0000	1.0000	98.09
36.5	3,767,578	3,186	0.0008	0.9992	98.09
37.5	3,749,630		0.0000	1.0000	98.01
38.5	3,696,786		0.0000	1.0000	98.01

AVISTA CORPORATION

ACCOUNT 352 STORAGE WELLS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2016			EXPERIENCE BAND 1973-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,654,623		0.0000	1.0000	98.01
40.5	3,323,722		0.0000	1.0000	98.01
41.5	2,827,278		0.0000	1.0000	98.01
42.5	2,591,881	826	0.0003	0.9997	98.01
43.5	2,546,807		0.0000	1.0000	97.98
44.5	2,315,136		0.0000	1.0000	97.98
45.5	2,282,686	169,343	0.0742	0.9258	97.98
46.5					90.71

AVISTA CORPORATION

ACCOUNT 352 STORAGE WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2016

EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,063,655		0.0000	1.0000	100.00
0.5	9,350,049		0.0000	1.0000	100.00
1.5	9,762,148	43,100	0.0044	0.9956	100.00
2.5	9,647,213		0.0000	1.0000	99.56
3.5	9,637,742		0.0000	1.0000	99.56
4.5	9,313,390	670	0.0001	0.9999	99.56
5.5	5,214,636		0.0000	1.0000	99.55
6.5	5,158,068		0.0000	1.0000	99.55
7.5	5,135,175		0.0000	1.0000	99.55
8.5	2,084,872		0.0000	1.0000	99.55
9.5	2,055,279		0.0000	1.0000	99.55
10.5	1,976,020		0.0000	1.0000	99.55
11.5	1,910,763	2,259	0.0012	0.9988	99.55
12.5	1,915,983		0.0000	1.0000	99.43
13.5	1,729,862		0.0000	1.0000	99.43
14.5	1,755,998		0.0000	1.0000	99.43
15.5	1,742,125		0.0000	1.0000	99.43
16.5	1,800,982		0.0000	1.0000	99.43
17.5	1,815,744		0.0000	1.0000	99.43
18.5	1,818,836		0.0000	1.0000	99.43
19.5	1,483,676		0.0000	1.0000	99.43
20.5	1,342,700	59,987	0.0447	0.9553	99.43
21.5	1,143,286		0.0000	1.0000	94.99
22.5	1,304,932		0.0000	1.0000	94.99
23.5	1,269,323		0.0000	1.0000	94.99
24.5	1,492,554		0.0000	1.0000	94.99
25.5	1,523,642	942	0.0006	0.9994	94.99
26.5	3,806,212		0.0000	1.0000	94.93
27.5	3,803,842	705	0.0002	0.9998	94.93
28.5	3,803,137		0.0000	1.0000	94.91
29.5	3,803,137		0.0000	1.0000	94.91
30.5	3,803,137		0.0000	1.0000	94.91
31.5	3,803,137		0.0000	1.0000	94.91
32.5	3,794,711		0.0000	1.0000	94.91
33.5	3,794,711		0.0000	1.0000	94.91
34.5	3,768,575		0.0000	1.0000	94.91
35.5	3,767,578		0.0000	1.0000	94.91
36.5	3,767,578	3,186	0.0008	0.9992	94.91
37.5	3,749,630		0.0000	1.0000	94.83
38.5	3,696,786		0.0000	1.0000	94.83

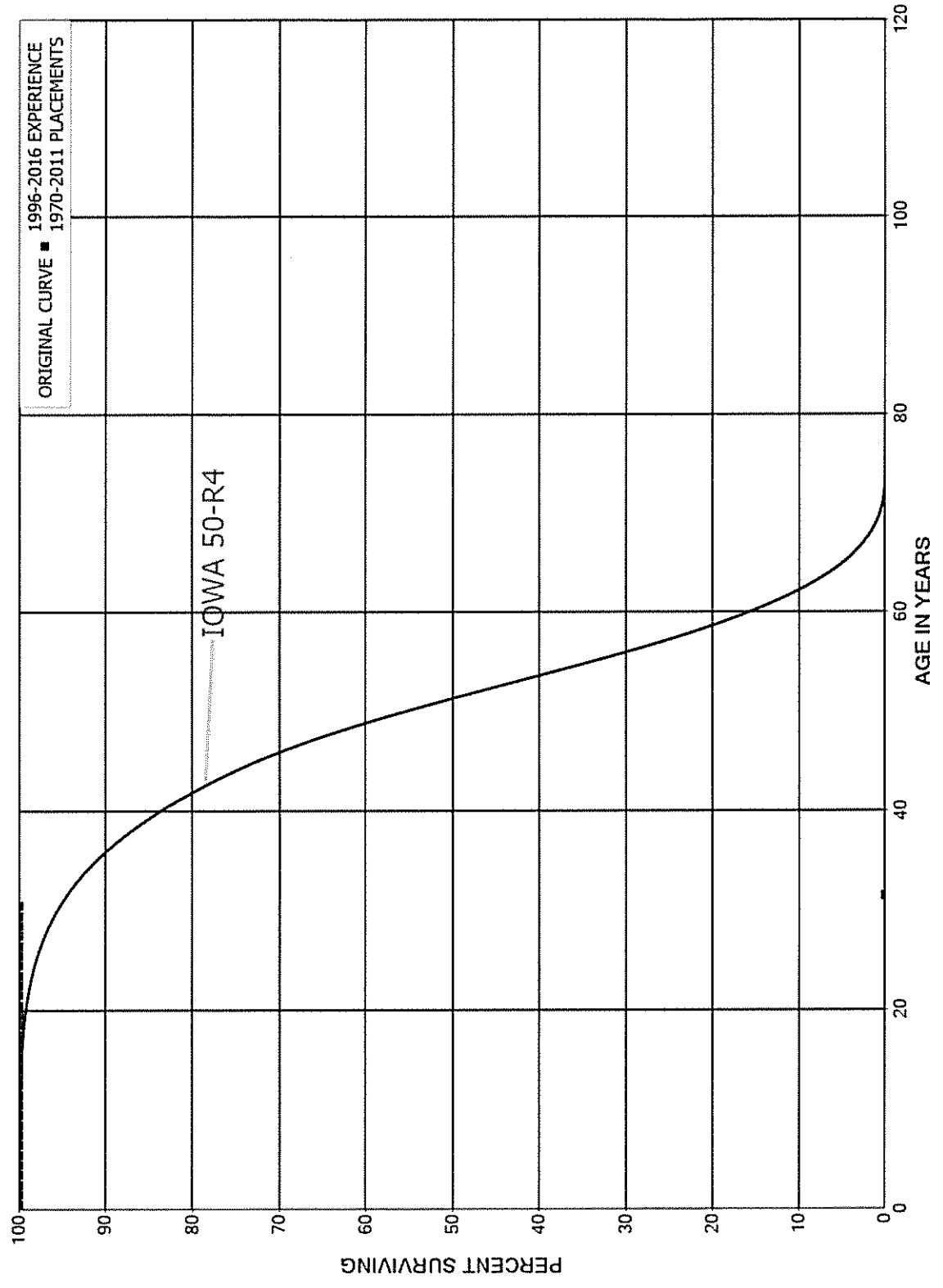
AVISTA CORPORATION

ACCOUNT 352 STORAGE WELLS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,654,623		0.0000	1.0000	94.83
40.5	3,323,722		0.0000	1.0000	94.83
41.5	2,827,278		0.0000	1.0000	94.83
42.5	2,591,881	826	0.0003	0.9997	94.83
43.5	2,546,807		0.0000	1.0000	94.80
44.5	2,315,136		0.0000	1.0000	94.80
45.5	2,282,686	169,343	0.0742	0.9258	94.80
46.5					87.77

AVISTA CORPORATION
 ACCOUNT 352.2 RESERVOIRS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 352.2 RESERVOIRS

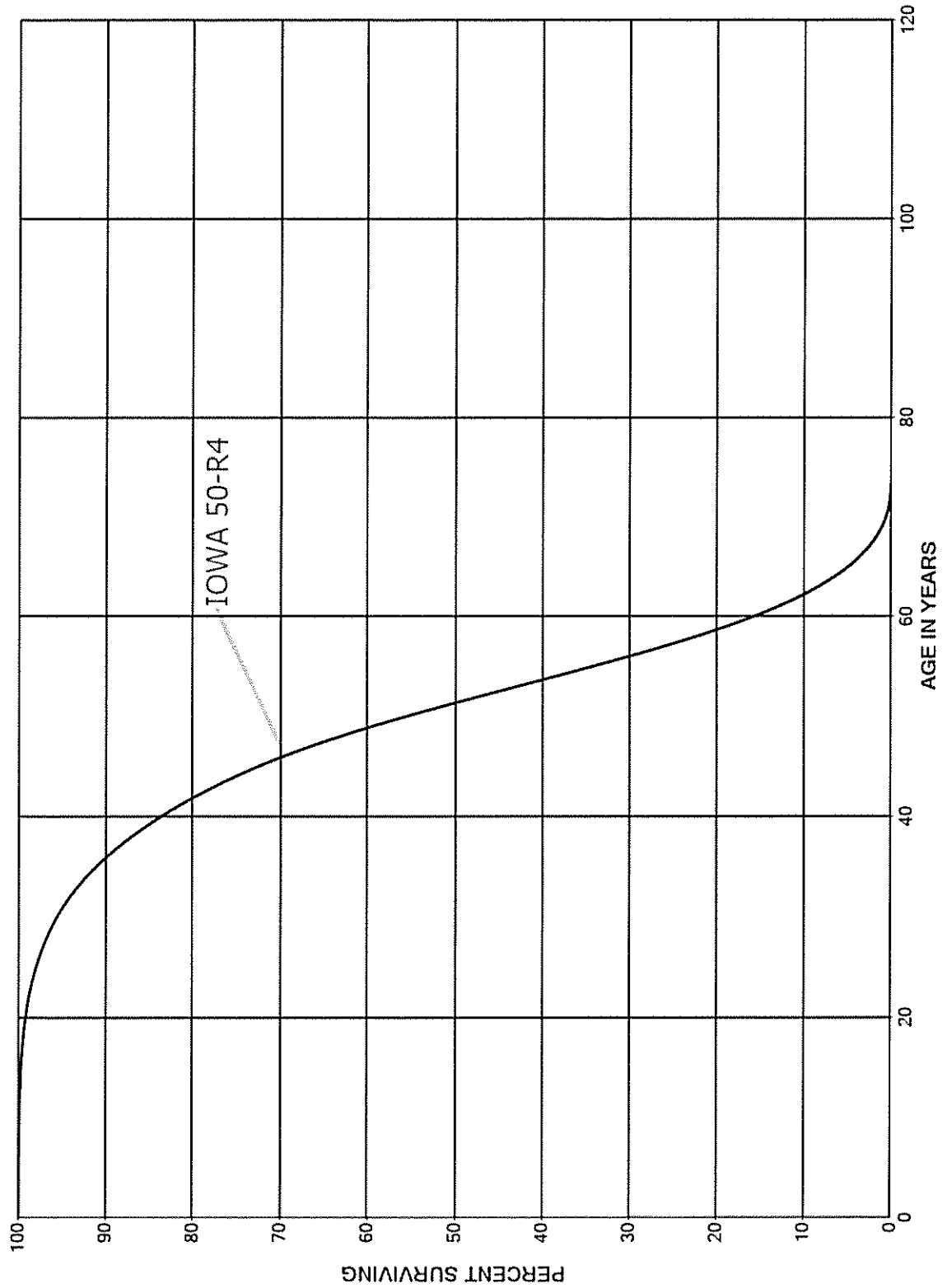
ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2011

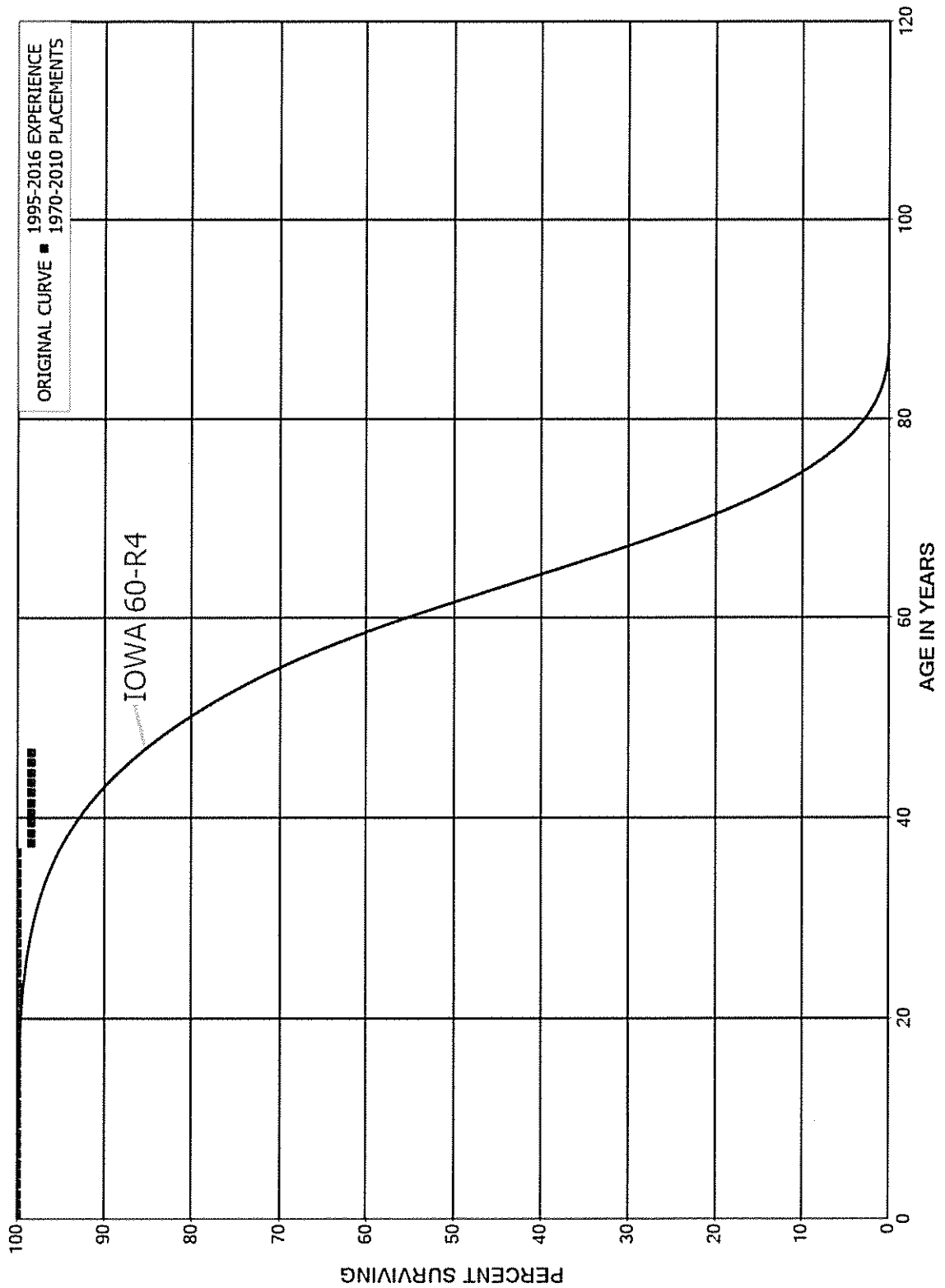
EXPERIENCE BAND 1996-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,611,123		0.0000	1.0000	100.00
0.5	1,611,123		0.0000	1.0000	100.00
1.5	1,623,256		0.0000	1.0000	100.00
2.5	1,630,644		0.0000	1.0000	100.00
3.5	1,630,644		0.0000	1.0000	100.00
4.5	1,630,644		0.0000	1.0000	100.00
5.5	208,331		0.0000	1.0000	100.00
6.5	208,331		0.0000	1.0000	100.00
7.5	245,179		0.0000	1.0000	100.00
8.5	214,293		0.0000	1.0000	100.00
9.5	203,330		0.0000	1.0000	100.00
10.5	203,330		0.0000	1.0000	100.00
11.5	203,330		0.0000	1.0000	100.00
12.5	203,330		0.0000	1.0000	100.00
13.5	203,330		0.0000	1.0000	100.00
14.5	147,145		0.0000	1.0000	100.00
15.5	147,145		0.0000	1.0000	100.00
16.5	72,772		0.0000	1.0000	100.00
17.5	72,772		0.0000	1.0000	100.00
18.5	72,772		0.0000	1.0000	100.00
19.5	56,369		0.0000	1.0000	100.00
20.5	56,369		0.0000	1.0000	100.00
21.5	56,369		0.0000	1.0000	100.00
22.5	44,236		0.0000	1.0000	100.00
23.5	36,848		0.0000	1.0000	100.00
24.5	36,848		0.0000	1.0000	100.00
25.5	49,836		0.0000	1.0000	100.00
26.5	49,836		0.0000	1.0000	100.00
27.5	49,836		0.0000	1.0000	100.00
28.5	12,988		0.0000	1.0000	100.00
29.5	12,988		0.0000	1.0000	100.00
30.5	12,988	12,988	1.0000		100.00
31.5					

AVISTA CORPORATION
 ACCOUNT 352.3 NON-RECOVERABLE GAS
 SMOOTH SURVIVOR CURVE



AVISTA CORPORATION
 ACCOUNT 353 LINES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2010

EXPERIENCE BAND 1995-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	495,614		0.0000	1.0000	100.00
0.5	510,927		0.0000	1.0000	100.00
1.5	510,927		0.0000	1.0000	100.00
2.5	513,940		0.0000	1.0000	100.00
3.5	533,092		0.0000	1.0000	100.00
4.5	553,370		0.0000	1.0000	100.00
5.5	824,623		0.0000	1.0000	100.00
6.5	820,537		0.0000	1.0000	100.00
7.5	785,026		0.0000	1.0000	100.00
8.5	537,387		0.0000	1.0000	100.00
9.5	536,521		0.0000	1.0000	100.00
10.5	536,521		0.0000	1.0000	100.00
11.5	536,521		0.0000	1.0000	100.00
12.5	536,521		0.0000	1.0000	100.00
13.5	536,521		0.0000	1.0000	100.00
14.5	512,111		0.0000	1.0000	100.00
15.5	512,111		0.0000	1.0000	100.00
16.5	512,111		0.0000	1.0000	100.00
17.5	512,111		0.0000	1.0000	100.00
18.5	514,932		0.0000	1.0000	100.00
19.5	537,559		0.0000	1.0000	100.00
20.5	472,247		0.0000	1.0000	100.00
21.5	356,544		0.0000	1.0000	100.00
22.5	362,570		0.0000	1.0000	100.00
23.5	378,735		0.0000	1.0000	100.00
24.5	597,584		0.0000	1.0000	100.00
25.5	578,432		0.0000	1.0000	100.00
26.5	558,154		0.0000	1.0000	100.00
27.5	286,901		0.0000	1.0000	100.00
28.5	286,901		0.0000	1.0000	100.00
29.5	286,901		0.0000	1.0000	100.00
30.5	286,901		0.0000	1.0000	100.00
31.5	286,901		0.0000	1.0000	100.00
32.5	286,901		0.0000	1.0000	100.00
33.5	286,901		0.0000	1.0000	100.00
34.5	286,901		0.0000	1.0000	100.00
35.5	286,901		0.0000	1.0000	100.00
36.5	286,901	4,743	0.0165	0.9835	100.00
37.5	282,158		0.0000	1.0000	98.35
38.5	282,158		0.0000	1.0000	98.35

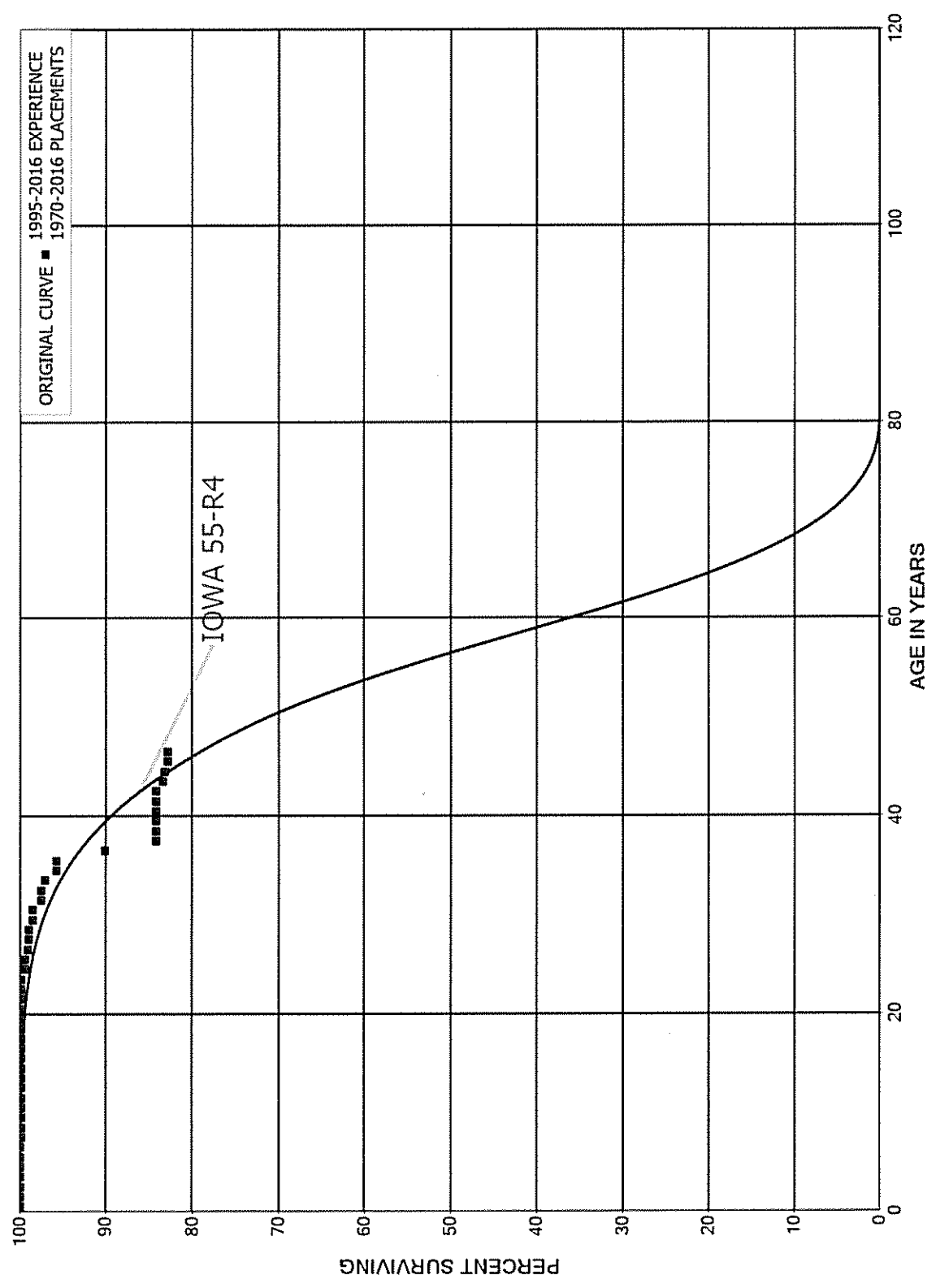
AVISTA CORPORATION

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2010			EXPERIENCE BAND 1995-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	282,158		0.0000	1.0000	98.35
40.5	279,337		0.0000	1.0000	98.35
41.5	254,825		0.0000	1.0000	98.35
42.5	254,825		0.0000	1.0000	98.35
43.5	254,624		0.0000	1.0000	98.35
44.5	233,284		0.0000	1.0000	98.35
45.5	217,119		0.0000	1.0000	98.35
46.5					98.35

AVISTA CORPORATION
 ACCOUNT 354 COMPRESSOR STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2016

EXPERIENCE BAND 1995-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,939,324	12,075	0.0009	0.9991	100.00
0.5	13,737,876		0.0000	1.0000	99.91
1.5	13,523,988		0.0000	1.0000	99.91
2.5	13,378,403		0.0000	1.0000	99.91
3.5	13,362,634		0.0000	1.0000	99.91
4.5	13,115,718	558	0.0000	1.0000	99.91
5.5	12,996,497	7	0.0000	1.0000	99.91
6.5	12,972,591	10,628	0.0008	0.9992	99.91
7.5	12,960,687		0.0000	1.0000	99.83
8.5	945,777		0.0000	1.0000	99.83
9.5	945,777		0.0000	1.0000	99.83
10.5	950,934		0.0000	1.0000	99.83
11.5	943,070		0.0000	1.0000	99.83
12.5	860,240		0.0000	1.0000	99.83
13.5	819,324		0.0000	1.0000	99.83
14.5	821,624		0.0000	1.0000	99.83
15.5	497,949		0.0000	1.0000	99.83
16.5	431,483		0.0000	1.0000	99.83
17.5	434,242		0.0000	1.0000	99.83
18.5	427,369		0.0000	1.0000	99.83
19.5	709,449		0.0000	1.0000	99.83
20.5	763,332		0.0000	1.0000	99.83
21.5	759,700		0.0000	1.0000	99.83
22.5	772,422		0.0000	1.0000	99.83
23.5	768,845	3,521	0.0046	0.9954	99.83
24.5	1,314,451		0.0000	1.0000	99.37
25.5	1,240,892	3,409	0.0027	0.9973	99.37
26.5	1,214,357	2,490	0.0021	0.9979	99.10
27.5	1,079,168		0.0000	1.0000	98.89
28.5	1,079,168	4,387	0.0041	0.9959	98.89
29.5	1,074,781		0.0000	1.0000	98.49
30.5	1,074,781	11,308	0.0105	0.9895	98.49
31.5	1,063,473		0.0000	1.0000	97.46
32.5	1,058,316	4,556	0.0043	0.9957	97.46
33.5	1,053,761	13,667	0.0130	0.9870	97.04
34.5	1,040,094		0.0000	1.0000	95.78
35.5	1,040,094	61,760	0.0594	0.9406	95.78
36.5	975,672	63,794	0.0654	0.9346	90.09
37.5	911,878		0.0000	1.0000	84.20
38.5	911,878		0.0000	1.0000	84.20

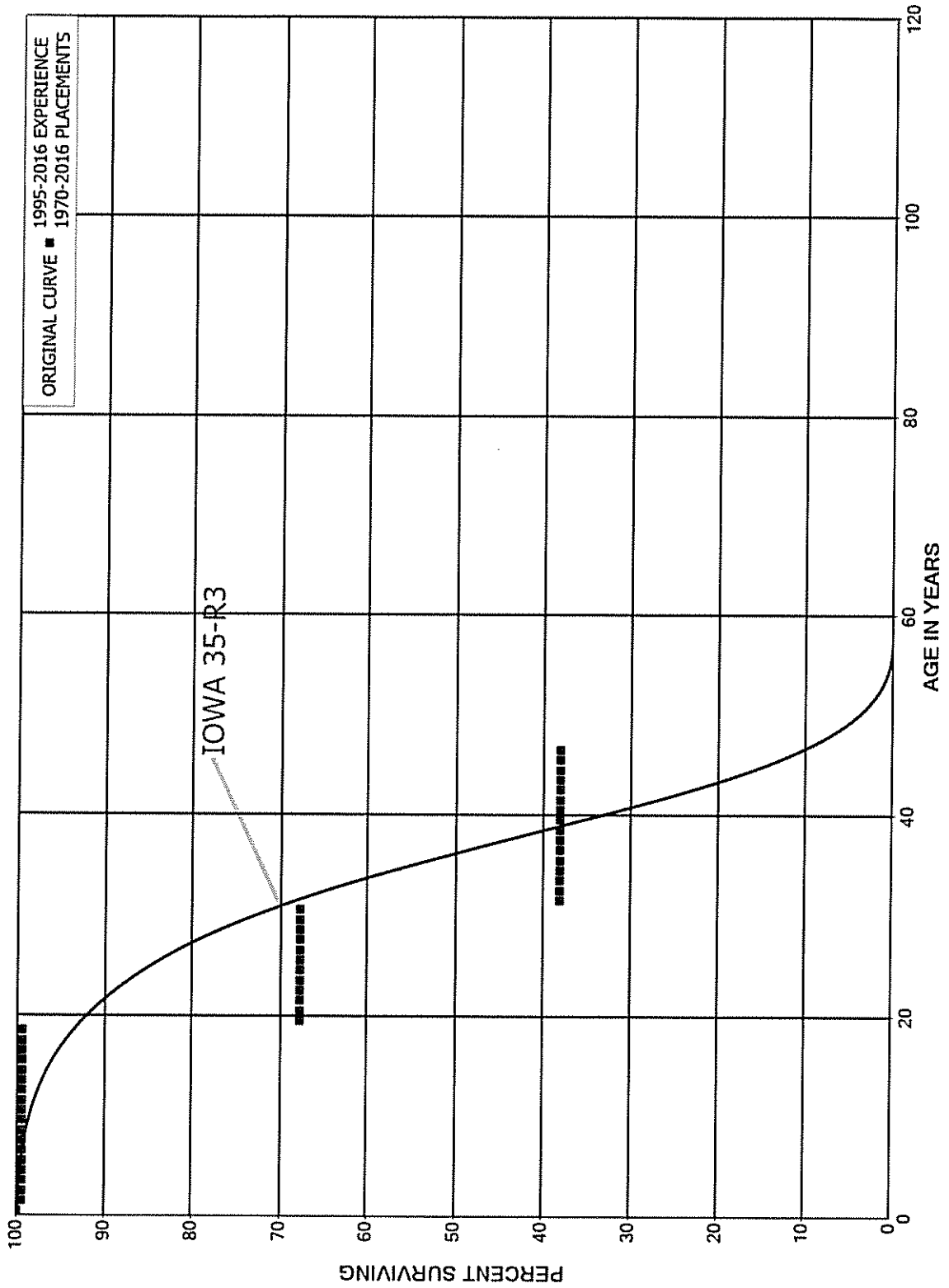
AVISTA CORPORATION

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2016			EXPERIENCE BAND 1995-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	911,878		0.0000	1.0000	84.20
40.5	898,493		0.0000	1.0000	84.20
41.5	747,066		0.0000	1.0000	84.20
42.5	539,783	5,229	0.0097	0.9903	84.20
43.5	531,422	1,443	0.0027	0.9973	83.38
44.5	519,233	2,268	0.0044	0.9956	83.16
45.5	515,213		0.0000	1.0000	82.79
46.5					82.79

AVISTA CORPORATION
 ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2016			EXPERIENCE BAND 1995-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	799,650		0.0000	1.0000	100.00
0.5	659,697	3,670	0.0056	0.9944	100.00
1.5	1,170,221		0.0000	1.0000	99.44
2.5	1,053,960		0.0000	1.0000	99.44
3.5	964,633		0.0000	1.0000	99.44
4.5	847,537		0.0000	1.0000	99.44
5.5	847,721		0.0000	1.0000	99.44
6.5	847,721		0.0000	1.0000	99.44
7.5	827,902		0.0000	1.0000	99.44
8.5	90,414		0.0000	1.0000	99.44
9.5	90,414		0.0000	1.0000	99.44
10.5	98,883		0.0000	1.0000	99.44
11.5	105,077		0.0000	1.0000	99.44
12.5	112,544		0.0000	1.0000	99.44
13.5	131,114		0.0000	1.0000	99.44
14.5	133,400		0.0000	1.0000	99.44
15.5	141,354		0.0000	1.0000	99.44
16.5	141,354		0.0000	1.0000	99.44
17.5	145,145		0.0000	1.0000	99.44
18.5	145,145	46,344	0.3193	0.6807	99.44
19.5	99,250		0.0000	1.0000	67.69
20.5	100,479		0.0000	1.0000	67.69
21.5	90,196		0.0000	1.0000	67.69
22.5	89,286		0.0000	1.0000	67.69
23.5	88,808		0.0000	1.0000	67.69
24.5	113,243		0.0000	1.0000	67.69
25.5	113,243		0.0000	1.0000	67.69
26.5	113,243		0.0000	1.0000	67.69
27.5	113,059		0.0000	1.0000	67.69
28.5	113,059		0.0000	1.0000	67.69
29.5	113,059		0.0000	1.0000	67.69
30.5	113,059	49,508	0.4379	0.5621	67.69
31.5	63,551		0.0000	1.0000	38.05
32.5	55,082		0.0000	1.0000	38.05
33.5	48,888		0.0000	1.0000	38.05
34.5	41,421		0.0000	1.0000	38.05
35.5	22,851		0.0000	1.0000	38.05
36.5	20,564		0.0000	1.0000	38.05
37.5	12,611		0.0000	1.0000	38.05
38.5	12,611		0.0000	1.0000	38.05

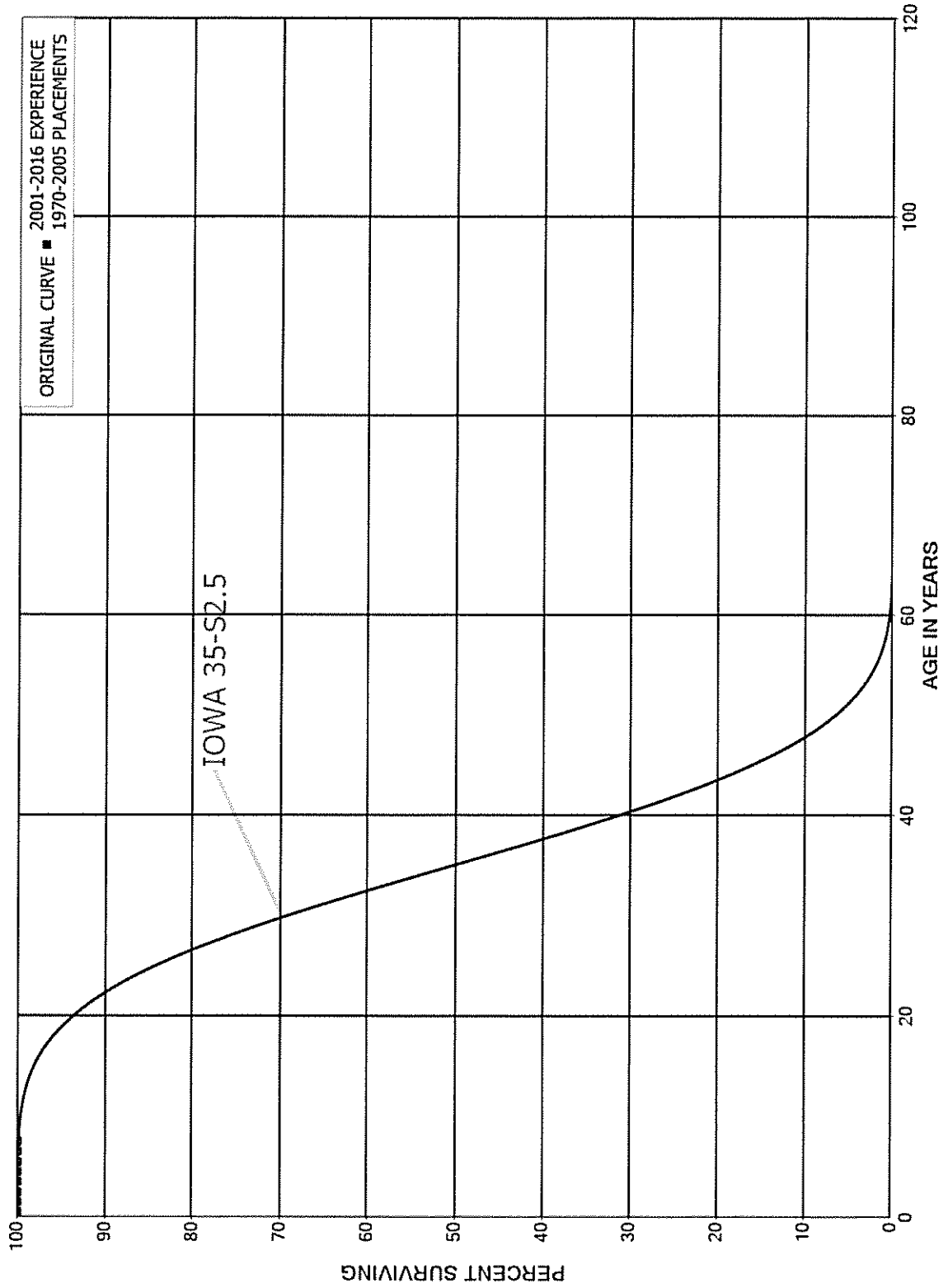
AVISTA CORPORATION

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2016			EXPERIENCE BAND 1995-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,820		0.0000	1.0000	38.05
40.5	8,820		0.0000	1.0000	38.05
41.5	8,370		0.0000	1.0000	38.05
42.5	7,141		0.0000	1.0000	38.05
43.5	6,418		0.0000	1.0000	38.05
44.5	4,252		0.0000	1.0000	38.05
45.5	4,252		0.0000	1.0000	38.05
46.5					38.05

AVISTA CORPORATION
 ACCOUNT 356 PURIFICATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 356 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2005

EXPERIENCE BAND 2001-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,905		0.0000	1.0000	100.00
0.5	3,905		0.0000	1.0000	100.00
1.5	3,905		0.0000	1.0000	100.00
2.5	3,905		0.0000	1.0000	100.00
3.5	3,905		0.0000	1.0000	100.00
4.5	3,905		0.0000	1.0000	100.00
5.5	3,905		0.0000	1.0000	100.00
6.5	3,905		0.0000	1.0000	100.00
7.5					100.00
8.5					
9.5	92,058		0.0000		
10.5	95,911		0.0000		
11.5	232,845		0.0000		
12.5	232,845		0.0000		
13.5	232,845		0.0000		
14.5	232,845		0.0000		
15.5	232,845		0.0000		
16.5	232,845		0.0000		
17.5	232,845		0.0000		
18.5	232,845		0.0000		
19.5	232,845		0.0000		
20.5	232,845		0.0000		
21.5	232,845		0.0000		
22.5	232,845		0.0000		
23.5	234,525		0.0000		
24.5	322,831		0.0000		
25.5	230,773		0.0000		
26.5	226,921		0.0000		
27.5	89,986		0.0000		
28.5	90,071		0.0000		
29.5	91,962		0.0000		
30.5	225,725	54,857	0.2430		
31.5	170,868		0.0000		
32.5	170,868		0.0000		
33.5	170,868		0.0000		
34.5	170,868		0.0000		
35.5	170,868		0.0000		
36.5	170,868		0.0000		
37.5	170,868		0.0000		
38.5	170,868		0.0000		

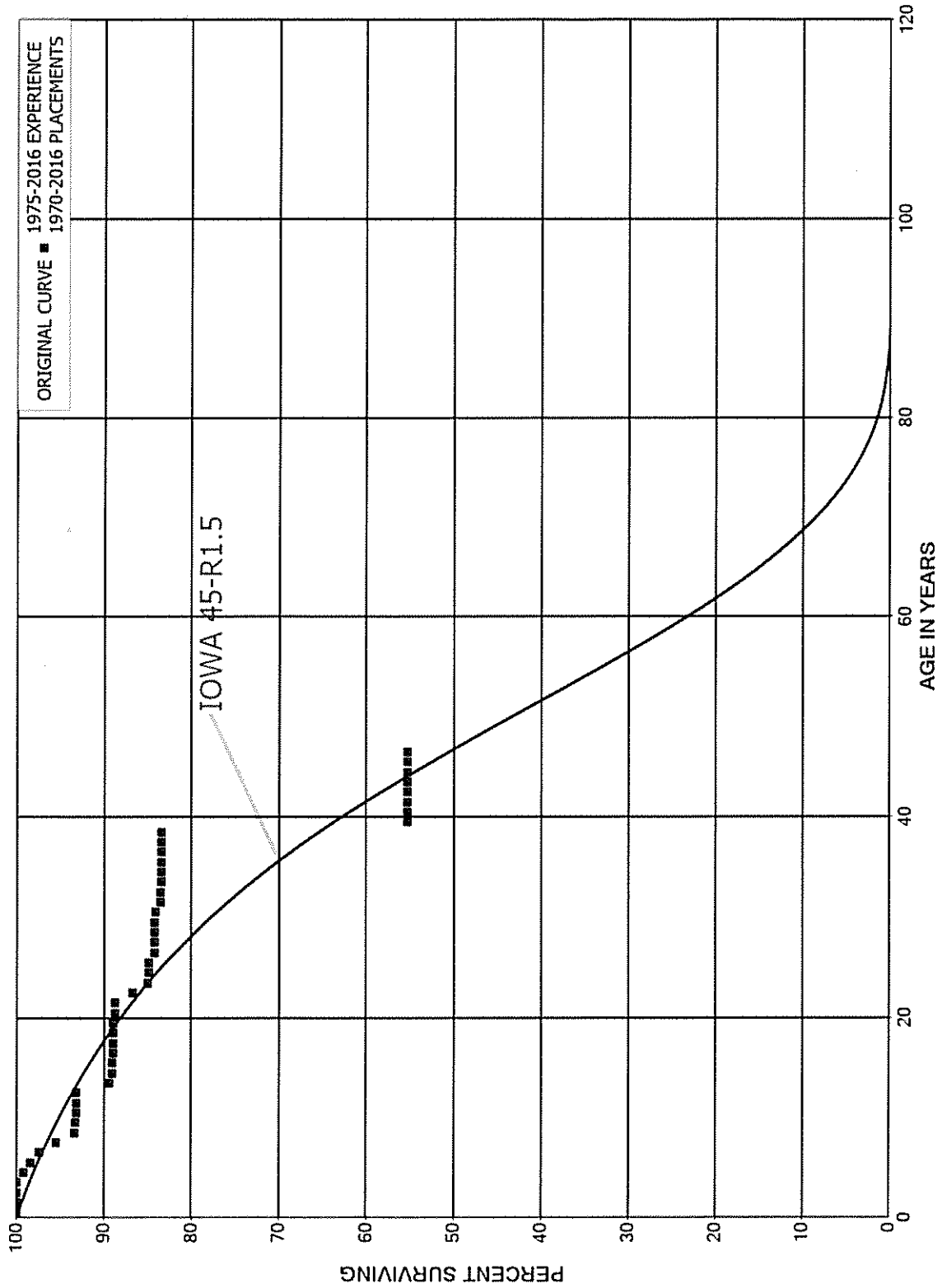
AVISTA CORPORATION

ACCOUNT 356 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2005			EXPERIENCE BAND 2001-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	169,188		0.0000		
40.5	80,881		0.0000		
41.5	80,881		0.0000		
42.5	80,881		0.0000		
43.5	80,881		0.0000		
44.5	80,796		0.0000		
45.5	78,905		0.0000		
46.5					

AVISTA CORPORATION
 ACCOUNT 357 OTHER EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 357 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2016

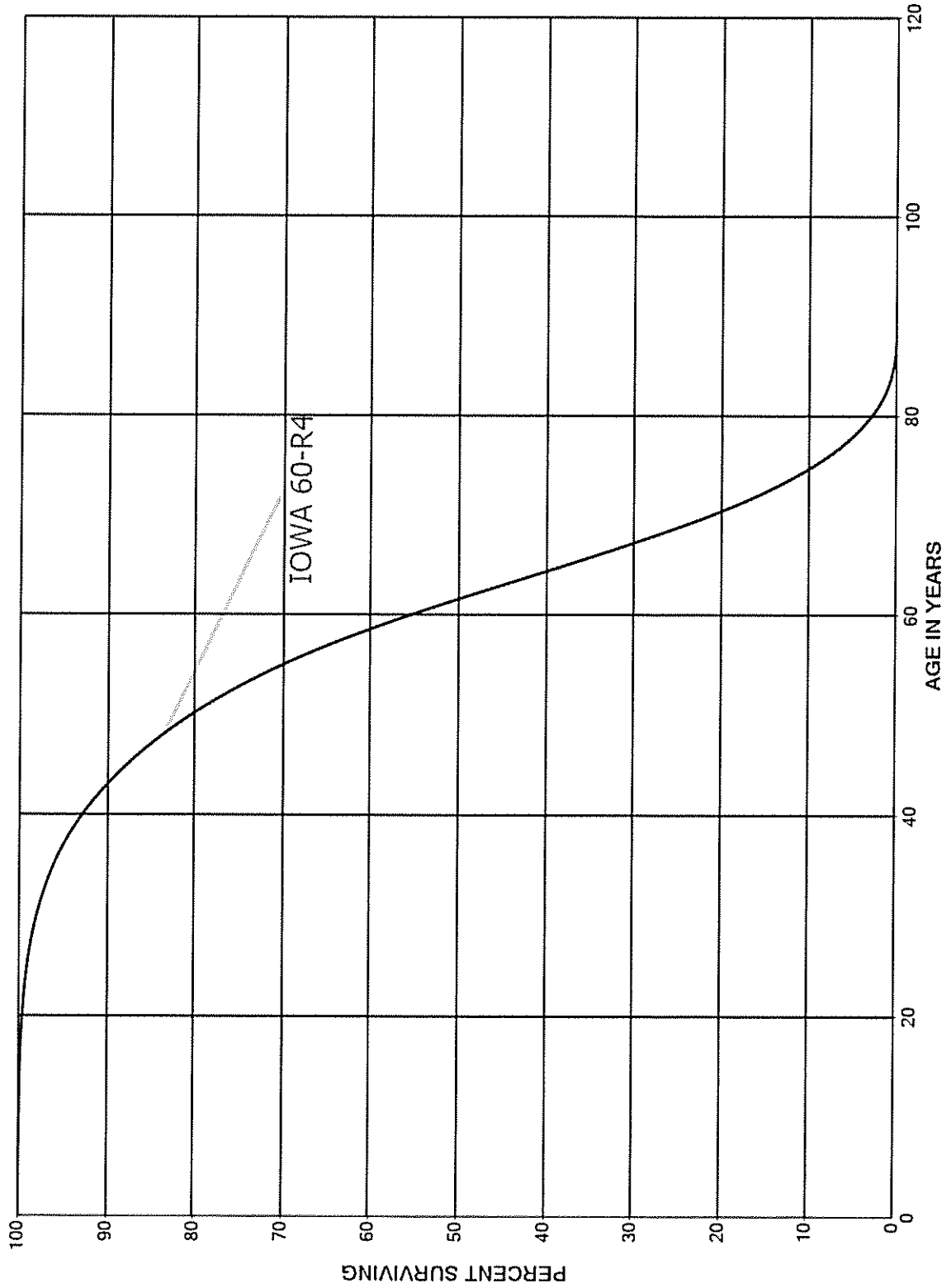
EXPERIENCE BAND 1975-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,094,339		0.0000	1.0000	100.00
0.5	1,908,250	445	0.0002	0.9998	100.00
1.5	1,686,518		0.0000	1.0000	99.98
2.5	1,541,603		0.0000	1.0000	99.98
3.5	1,452,778	10,972	0.0076	0.9924	99.98
4.5	1,819,032	15,679	0.0086	0.9914	99.22
5.5	1,783,153	17,066	0.0096	0.9904	98.37
6.5	1,739,018	34,787	0.0200	0.9800	97.42
7.5	1,684,927	37,457	0.0222	0.9778	95.48
8.5	1,637,970	1,867	0.0011	0.9989	93.35
9.5	1,608,301	442	0.0003	0.9997	93.25
10.5	1,597,928	1,720	0.0011	0.9989	93.22
11.5	1,571,895		0.0000	1.0000	93.12
12.5	1,571,895	63,572	0.0404	0.9596	93.12
13.5	1,508,323	4,275	0.0028	0.9972	89.36
14.5	1,504,048	70	0.0000	1.0000	89.10
15.5	1,503,978	3,112	0.0021	0.9979	89.10
16.5	1,500,866	115	0.0001	0.9999	88.91
17.5	1,490,454	192	0.0001	0.9999	88.91
18.5	1,483,691		0.0000	1.0000	88.90
19.5	1,479,819	2,744	0.0019	0.9981	88.90
20.5	1,301,432	670	0.0005	0.9995	88.73
21.5	555,508	12,599	0.0227	0.9773	88.68
22.5	540,604	10,721	0.0198	0.9802	86.67
23.5	522,860	605	0.0012	0.9988	84.95
24.5	522,255	115	0.0002	0.9998	84.86
25.5	517,152	4,290	0.0083	0.9917	84.84
26.5	495,970		0.0000	1.0000	84.13
27.5	495,970		0.0000	1.0000	84.13
28.5	480,734		0.0000	1.0000	84.13
29.5	478,806	503	0.0011	0.9989	84.13
30.5	474,613	2,903	0.0061	0.9939	84.05
31.5	469,787		0.0000	1.0000	83.53
32.5	467,737	731	0.0016	0.9984	83.53
33.5	466,898		0.0000	1.0000	83.40
34.5	466,898		0.0000	1.0000	83.40
35.5	464,172		0.0000	1.0000	83.40
36.5	463,869	225	0.0005	0.9995	83.40
37.5	461,045		0.0000	1.0000	83.36
38.5	455,749	153,622	0.3371	0.6629	83.36

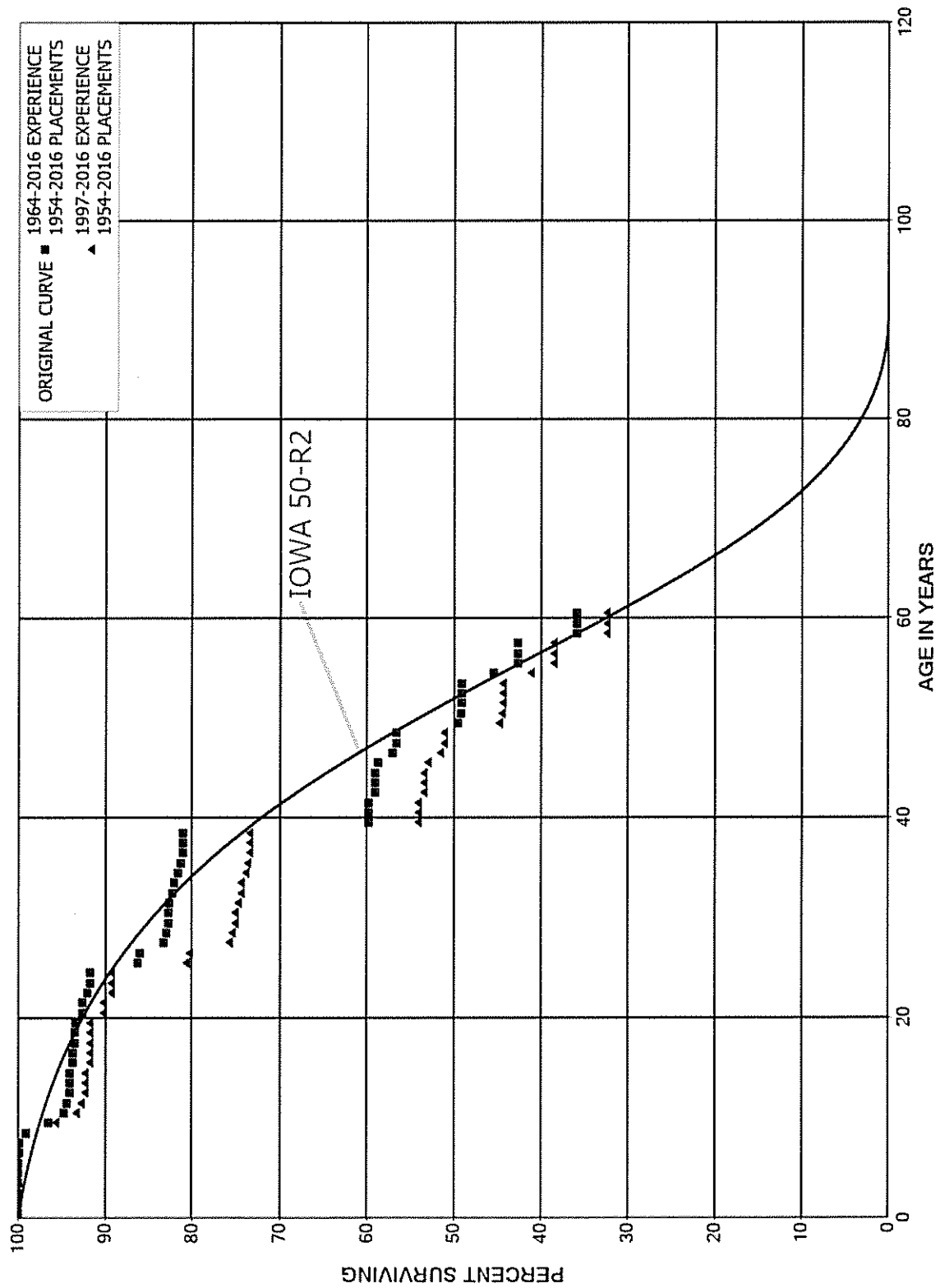
AVISTA CORPORATION
ACCOUNT 357 OTHER EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2016			EXPERIENCE BAND 1975-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	301,118		0.0000	1.0000	55.26
40.5	301,009		0.0000	1.0000	55.26
41.5	295,943		0.0000	1.0000	55.26
42.5	293,966		0.0000	1.0000	55.26
43.5	291,482		0.0000	1.0000	55.26
44.5	290,812		0.0000	1.0000	55.26
45.5	290,812		0.0000	1.0000	55.26
46.5					55.26

AVISTA CORPORATION
ACCOUNT 374.4 LAND EASEMENTS
SMOOTH SURVIVOR CURVE



AVISTA CORPORATION
 ACCOUNT 375 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,341,747		0.0000	1.0000	100.00
0.5	1,339,742		0.0000	1.0000	100.00
1.5	1,256,223		0.0000	1.0000	100.00
2.5	1,147,500	408	0.0004	0.9996	100.00
3.5	1,086,405		0.0000	1.0000	99.96
4.5	1,079,072		0.0000	1.0000	99.96
5.5	996,254	824	0.0008	0.9992	99.96
6.5	850,655	624	0.0007	0.9993	99.88
7.5	807,124	6,359	0.0079	0.9921	99.81
8.5	746,920	18,780	0.0251	0.9749	99.02
9.5	696,173	12,850	0.0185	0.9815	96.53
10.5	624,785	2,150	0.0034	0.9966	94.75
11.5	573,365	1,926	0.0034	0.9966	94.42
12.5	561,013		0.0000	1.0000	94.11
13.5	550,435		0.0000	1.0000	94.11
14.5	515,028	2,374	0.0046	0.9954	94.11
15.5	488,766		0.0000	1.0000	93.67
16.5	423,913	778	0.0018	0.9982	93.67
17.5	398,742		0.0000	1.0000	93.50
18.5	374,004	411	0.0011	0.9989	93.50
19.5	358,045	3,142	0.0088	0.9912	93.40
20.5	344,607		0.0000	1.0000	92.58
21.5	342,392	2,038	0.0060	0.9940	92.58
22.5	334,296	1,218	0.0036	0.9964	92.03
23.5	285,259		0.0000	1.0000	91.69
24.5	283,181	16,605	0.0586	0.9414	91.69
25.5	264,696	610	0.0023	0.9977	86.32
26.5	259,817	8,555	0.0329	0.9671	86.12
27.5	232,186	827	0.0036	0.9964	83.28
28.5	221,121	631	0.0029	0.9971	82.99
29.5	217,618		0.0000	1.0000	82.75
30.5	281,819	629	0.0022	0.9978	82.75
31.5	257,611	802	0.0031	0.9969	82.56
32.5	253,372	577	0.0023	0.9977	82.31
33.5	249,779	1,668	0.0067	0.9933	82.12
34.5	246,129	926	0.0038	0.9962	81.57
35.5	243,550	515	0.0021	0.9979	81.26
36.5	243,035		0.0000	1.0000	81.09
37.5	242,558		0.0000	1.0000	81.09
38.5	237,653	62,150	0.2615	0.7385	81.09

AVISTA CORPORATION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	174,561		0.0000	1.0000	59.89
40.5	169,809		0.0000	1.0000	59.89
41.5	157,113	2,012	0.0128	0.9872	59.89
42.5	146,394		0.0000	1.0000	59.12
43.5	129,111		0.0000	1.0000	59.12
44.5	108,537	821	0.0076	0.9924	59.12
45.5	107,428	2,990	0.0278	0.9722	58.67
46.5	101,002	799	0.0079	0.9921	57.04
47.5	95,389		0.0000	1.0000	56.59
48.5	87,665	10,969	0.1251	0.8749	56.59
49.5	75,770	515	0.0068	0.9932	49.51
50.5	72,179	232	0.0032	0.9968	49.17
51.5	71,947		0.0000	1.0000	49.01
52.5	64,272		0.0000	1.0000	49.01
53.5	15,887	1,164	0.0732	0.9268	49.01
54.5	14,436	890	0.0617	0.9383	45.42
55.5	13,314		0.0000	1.0000	42.62
56.5	13,191		0.0000	1.0000	42.62
57.5	12,666	2,027	0.1601	0.8399	42.62
58.5	2,371		0.0000	1.0000	35.80
59.5	2,371		0.0000	1.0000	35.80
60.5					35.80

AVISTA CORPORATION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,026,047		0.0000	1.0000	100.00
0.5	989,902		0.0000	1.0000	100.00
1.5	908,311		0.0000	1.0000	100.00
2.5	808,029		0.0000	1.0000	100.00
3.5	794,579		0.0000	1.0000	100.00
4.5	787,082		0.0000	1.0000	100.00
5.5	706,579		0.0000	1.0000	100.00
6.5	564,856		0.0000	1.0000	100.00
7.5	555,257	6,228	0.0112	0.9888	100.00
8.5	508,856	17,642	0.0347	0.9653	98.88
9.5	466,657	11,369	0.0244	0.9756	95.45
10.5	399,977	2,150	0.0054	0.9946	93.12
11.5	373,970	1,926	0.0052	0.9948	92.62
12.5	365,054		0.0000	1.0000	92.15
13.5	360,635		0.0000	1.0000	92.15
14.5	325,753	1,834	0.0056	0.9944	92.15
15.5	301,684		0.0000	1.0000	91.63
16.5	236,830		0.0000	1.0000	91.63
17.5	212,915		0.0000	1.0000	91.63
18.5	193,082		0.0000	1.0000	91.63
19.5	178,476	3,142	0.0176	0.9824	91.63
20.5	169,791		0.0000	1.0000	90.02
21.5	180,271	1,612	0.0089	0.9911	90.02
22.5	183,442		0.0000	1.0000	89.21
23.5	155,833		0.0000	1.0000	89.21
24.5	169,765	16,605	0.0978	0.9022	89.21
25.5	151,569	610	0.0040	0.9960	80.48
26.5	150,125	8,555	0.0570	0.9430	80.16
27.5	127,309	511	0.0040	0.9960	75.59
28.5	125,261	631	0.0050	0.9950	75.29
29.5	124,143		0.0000	1.0000	74.91
30.5	193,248	629	0.0033	0.9967	74.91
31.5	169,040	802	0.0047	0.9953	74.67
32.5	183,445		0.0000	1.0000	74.31
33.5	228,814	1,668	0.0073	0.9927	74.31
34.5	225,451	926	0.0041	0.9959	73.77
35.5	223,104	515	0.0023	0.9977	73.47
36.5	222,944		0.0000	1.0000	73.30
37.5	223,520		0.0000	1.0000	73.30
38.5	235,282	62,150	0.2641	0.7359	73.30

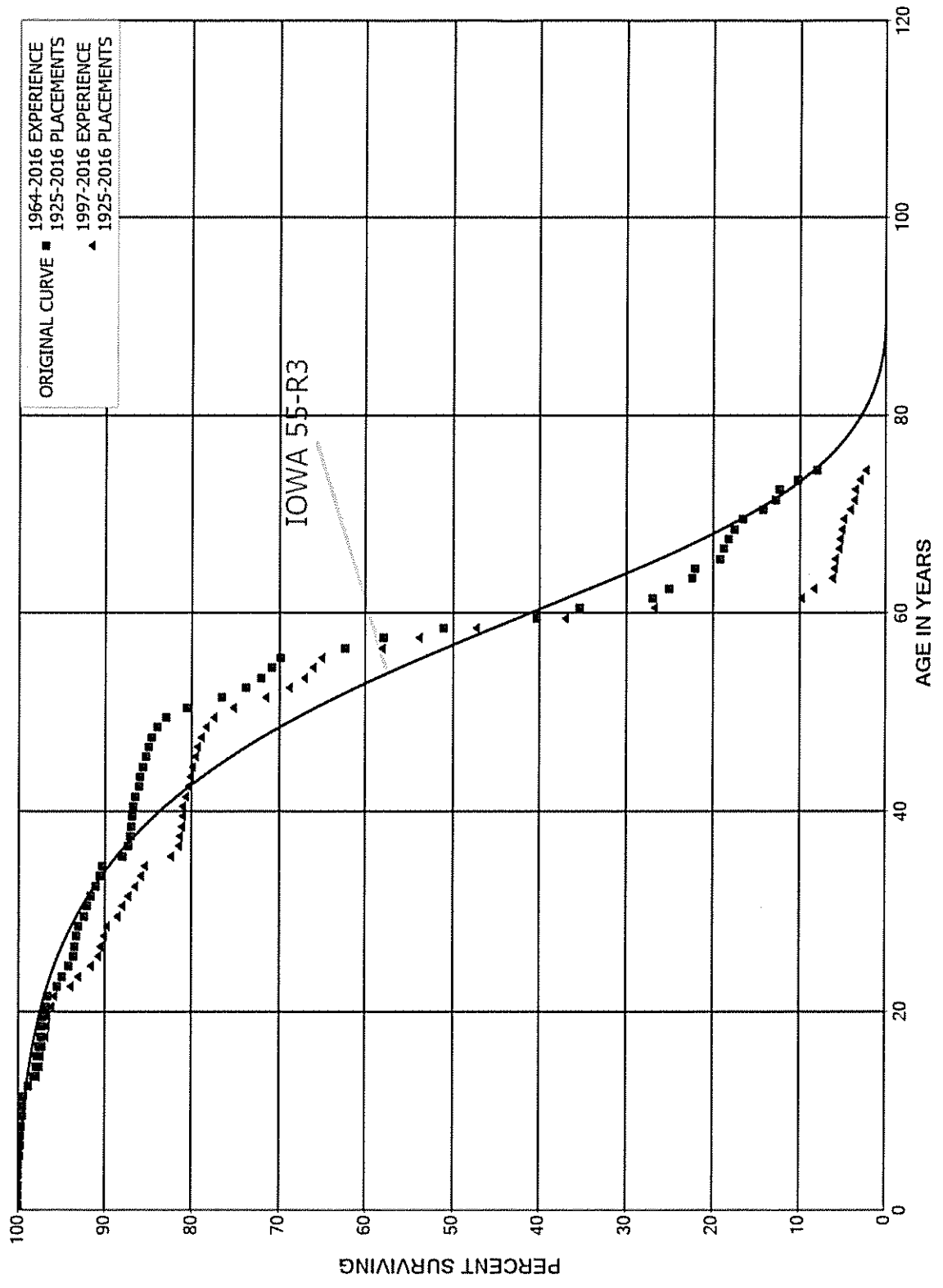
AVISTA CORPORATION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	172,191		0.0000	1.0000	53.94
40.5	169,809		0.0000	1.0000	53.94
41.5	157,113	2,012	0.0128	0.9872	53.94
42.5	146,394		0.0000	1.0000	53.25
43.5	129,111		0.0000	1.0000	53.25
44.5	108,537	821	0.0076	0.9924	53.25
45.5	107,428	2,990	0.0278	0.9722	52.84
46.5	101,002	799	0.0079	0.9921	51.37
47.5	95,389		0.0000	1.0000	50.97
48.5	87,665	10,969	0.1251	0.8749	50.97
49.5	75,770	515	0.0068	0.9932	44.59
50.5	72,179	232	0.0032	0.9968	44.29
51.5	71,947		0.0000	1.0000	44.14
52.5	64,272		0.0000	1.0000	44.14
53.5	15,887	1,164	0.0732	0.9268	44.14
54.5	14,436	890	0.0617	0.9383	40.91
55.5	13,314		0.0000	1.0000	38.39
56.5	13,191		0.0000	1.0000	38.39
57.5	12,666	2,027	0.1601	0.8399	38.39
58.5	2,371		0.0000	1.0000	32.24
59.5	2,371		0.0000	1.0000	32.24
60.5					32.24

AVISTA CORPORATION
 ACCOUNT 376 MAINS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2016

EXPERIENCE BAND 1964-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	506,035,652	15,457	0.0000	1.0000	100.00
0.5	466,076,999	51,724	0.0001	0.9999	100.00
1.5	432,621,799	224,203	0.0005	0.9995	99.99
2.5	404,301,450	88,950	0.0002	0.9998	99.93
3.5	377,741,697	81,773	0.0002	0.9998	99.91
4.5	368,787,325	203,092	0.0006	0.9994	99.89
5.5	351,493,719	335,249	0.0010	0.9990	99.84
6.5	347,542,891	94,767	0.0003	0.9997	99.74
7.5	327,977,563	176,290	0.0005	0.9995	99.71
8.5	296,868,684	297,022	0.0010	0.9990	99.66
9.5	266,938,285	199,703	0.0007	0.9993	99.56
10.5	245,794,349	215,535	0.0009	0.9991	99.49
11.5	235,381,344	1,305,720	0.0055	0.9945	99.40
12.5	225,241,256	1,519,958	0.0067	0.9933	98.85
13.5	214,383,599	509,802	0.0024	0.9976	98.18
14.5	205,822,979	250,249	0.0012	0.9988	97.95
15.5	197,868,152	344,214	0.0017	0.9983	97.83
16.5	184,903,494	487,668	0.0026	0.9974	97.66
17.5	174,771,431	185,350	0.0011	0.9989	97.40
18.5	162,456,445	233,350	0.0014	0.9986	97.30
19.5	149,324,849	439,354	0.0029	0.9971	97.16
20.5	135,888,489	305,871	0.0023	0.9977	96.87
21.5	125,140,010	1,511,325	0.0121	0.9879	96.65
22.5	112,571,347	613,811	0.0055	0.9945	95.49
23.5	100,135,123	849,742	0.0085	0.9915	94.96
24.5	90,578,923	475,916	0.0053	0.9947	94.16
25.5	84,858,238	158,715	0.0019	0.9981	93.66
26.5	79,598,914	216,102	0.0027	0.9973	93.49
27.5	75,613,915	135,832	0.0018	0.9982	93.23
28.5	72,956,071	527,592	0.0072	0.9928	93.07
29.5	68,592,336	274,514	0.0040	0.9960	92.39
30.5	63,978,961	289,482	0.0045	0.9955	92.02
31.5	61,772,624	353,216	0.0057	0.9943	91.61
32.5	59,673,938	302,964	0.0051	0.9949	91.08
33.5	58,432,304	217,389	0.0037	0.9963	90.62
34.5	57,793,984	1,530,860	0.0265	0.9735	90.28
35.5	54,669,812	404,856	0.0074	0.9926	87.89
36.5	52,525,078	84,010	0.0016	0.9984	87.24
37.5	50,706,748	97,962	0.0019	0.9981	87.10
38.5	49,680,703	54,731	0.0011	0.9989	86.93

AVISTA CORPORATION

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2016

EXPERIENCE BAND 1964-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	48,912,459	47,919	0.0010	0.9990	86.84
40.5	48,177,679	166,217	0.0035	0.9965	86.75
41.5	47,095,436	184,644	0.0039	0.9961	86.45
42.5	45,532,817	106,352	0.0023	0.9977	86.12
43.5	44,302,448	162,653	0.0037	0.9963	85.91
44.5	41,882,171	156,373	0.0037	0.9963	85.60
45.5	39,821,126	140,782	0.0035	0.9965	85.28
46.5	39,084,399	189,313	0.0048	0.9952	84.98
47.5	36,742,066	255,263	0.0069	0.9931	84.57
48.5	33,443,920	399,982	0.0120	0.9880	83.98
49.5	30,441,749	863,912	0.0284	0.9716	82.97
50.5	24,855,763	1,235,028	0.0497	0.9503	80.62
51.5	20,545,599	748,852	0.0364	0.9636	76.61
52.5	17,004,334	413,421	0.0243	0.9757	73.82
53.5	14,408,593	229,500	0.0159	0.9841	72.03
54.5	13,156,485	192,842	0.0147	0.9853	70.88
55.5	12,252,776	1,300,304	0.1061	0.8939	69.84
56.5	10,055,604	714,471	0.0711	0.9289	62.43
57.5	7,315,254	874,995	0.1196	0.8804	57.99
58.5	5,230,734	1,103,165	0.2109	0.7891	51.06
59.5	347,690	42,958	0.1236	0.8764	40.29
60.5	304,732	71,952	0.2361	0.7639	35.31
61.5	232,780	16,539	0.0710	0.9290	26.97
62.5	216,241	23,058	0.1066	0.8934	25.06
63.5	193,184	2,714	0.0141	0.9859	22.39
64.5	190,470	24,601	0.1292	0.8708	22.07
65.5	165,868	4,585	0.0276	0.9724	19.22
66.5	161,283	4,864	0.0302	0.9698	18.69
67.5	156,419	4,975	0.0318	0.9682	18.13
68.5	151,444	8,611	0.0569	0.9431	17.55
69.5	142,834	20,054	0.1404	0.8596	16.55
70.5	122,779	12,914	0.1052	0.8948	14.23
71.5	109,866	4,113	0.0374	0.9626	12.73
72.5	105,753	17,811	0.1684	0.8316	12.25
73.5	87,942	19,557	0.2224	0.7776	10.19
74.5	68,385	7,014	0.1026	0.8974	7.92
75.5	61,371	3,730	0.0608	0.9392	7.11
76.5	57,641	37,162	0.6447	0.3553	6.68
77.5	20,479	8,741	0.4268	0.5732	2.37
78.5	11,738		0.0000	1.0000	1.36

AVISTA CORPORATION

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,738		0.0000	1.0000	1.36
80.5	11,738	357	0.0304	0.9696	1.36
81.5	11,381	5,602	0.4922	0.5078	1.32
82.5	5,779	5,779	1.0000		0.67
83.5					

AVISTA CORPORATION

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2016

EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	371,198,216	190	0.0000	1.0000	100.00
0.5	341,106,966	15,543	0.0000	1.0000	100.00
1.5	317,036,293	183,063	0.0006	0.9994	100.00
2.5	300,227,378	63,669	0.0002	0.9998	99.94
3.5	285,849,702	61,353	0.0002	0.9998	99.92
4.5	284,181,816	146,774	0.0005	0.9995	99.90
5.5	270,804,041	298,683	0.0011	0.9989	99.84
6.5	262,950,179	49,501	0.0002	0.9998	99.73
7.5	247,419,123	120,054	0.0005	0.9995	99.71
8.5	218,999,979	242,239	0.0011	0.9989	99.67
9.5	193,209,335	139,807	0.0007	0.9993	99.56
10.5	176,736,600	146,184	0.0008	0.9992	99.48
11.5	168,414,385	1,236,435	0.0073	0.9927	99.40
12.5	161,484,252	1,507,315	0.0093	0.9907	98.67
13.5	152,129,021	479,165	0.0031	0.9969	97.75
14.5	145,443,081	218,772	0.0015	0.9985	97.44
15.5	139,208,467	296,498	0.0021	0.9979	97.30
16.5	128,058,547	445,175	0.0035	0.9965	97.09
17.5	119,765,196	125,055	0.0010	0.9990	96.75
18.5	108,738,339	205,567	0.0019	0.9981	96.65
19.5	96,504,409	409,872	0.0042	0.9958	96.47
20.5	83,815,759	287,217	0.0034	0.9966	96.06
21.5	74,267,885	1,483,192	0.0200	0.9800	95.73
22.5	63,598,774	575,846	0.0091	0.9909	93.82
23.5	52,887,697	841,261	0.0159	0.9841	92.97
24.5	45,811,097	440,080	0.0096	0.9904	91.49
25.5	43,593,755	128,863	0.0030	0.9970	90.61
26.5	39,867,197	199,292	0.0050	0.9950	90.34
27.5	38,137,952	129,937	0.0034	0.9966	89.89
28.5	38,600,281	498,072	0.0129	0.9871	89.58
29.5	37,005,949	254,088	0.0069	0.9931	88.43
30.5	37,464,780	276,817	0.0074	0.9926	87.82
31.5	38,597,160	339,190	0.0088	0.9912	87.17
32.5	39,765,222	298,825	0.0075	0.9925	86.41
33.5	41,736,981	210,586	0.0050	0.9950	85.76
34.5	42,454,637	1,530,394	0.0360	0.9640	85.32
35.5	40,245,310	401,138	0.0100	0.9900	82.25
36.5	39,203,305	83,340	0.0021	0.9979	81.43
37.5	39,665,883	81,120	0.0020	0.9980	81.26
38.5	40,114,394	52,197	0.0013	0.9987	81.09

AVISTA CORPORATION

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2016

EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	48,382,791	47,919	0.0010	0.9990	80.98
40.5	47,730,204	166,217	0.0035	0.9965	80.90
41.5	46,662,981	184,644	0.0040	0.9960	80.62
42.5	45,116,101	106,352	0.0024	0.9976	80.30
43.5	43,887,047	161,449	0.0037	0.9963	80.11
44.5	41,474,928	155,823	0.0038	0.9962	79.82
45.5	39,431,950	140,782	0.0036	0.9964	79.52
46.5	38,696,565	189,313	0.0049	0.9951	79.24
47.5	36,355,649	255,263	0.0070	0.9930	78.85
48.5	33,079,287	399,982	0.0121	0.9879	78.29
49.5	30,120,614	863,912	0.0287	0.9713	77.35
50.5	24,535,602	1,235,028	0.0503	0.9497	75.13
51.5	20,228,878	748,852	0.0370	0.9630	71.35
52.5	16,687,614	413,421	0.0248	0.9752	68.71
53.5	14,213,768	229,500	0.0161	0.9839	67.00
54.5	12,961,660	192,842	0.0149	0.9851	65.92
55.5	12,058,108	1,300,304	0.1078	0.8922	64.94
56.5	9,861,039	714,250	0.0724	0.9276	57.94
57.5	7,122,047	874,787	0.1228	0.8772	53.74
58.5	5,038,354	1,103,165	0.2190	0.7810	47.14
59.5	155,623	42,958	0.2760	0.7240	36.82
60.5	112,665	71,952	0.6386	0.3614	26.66
61.5	107,381	16,539	0.1540	0.8460	9.63
62.5	90,842	23,058	0.2538	0.7462	8.15
63.5	67,784	2,714	0.0400	0.9600	6.08
64.5	65,070	1,073	0.0165	0.9835	5.84
65.5	63,997	4,585	0.0716	0.9284	5.74
66.5	149,546	4,864	0.0325	0.9675	5.33
67.5	144,681	4,975	0.0344	0.9656	5.16
68.5	139,706	8,611	0.0616	0.9384	4.98
69.5	131,453	20,054	0.1526	0.8474	4.67
70.5	111,398	12,914	0.1159	0.8841	3.96
71.5	109,866	4,113	0.0374	0.9626	3.50
72.5	105,753	17,811	0.1684	0.8316	3.37
73.5	87,942	19,557	0.2224	0.7776	2.80
74.5	68,385	7,014	0.1026	0.8974	2.18
75.5	61,371	3,730	0.0608	0.9392	1.96
76.5	57,641	37,162	0.6447	0.3553	1.84
77.5	20,479	8,741	0.4268	0.5732	0.65
78.5	11,738		0.0000	1.0000	0.37

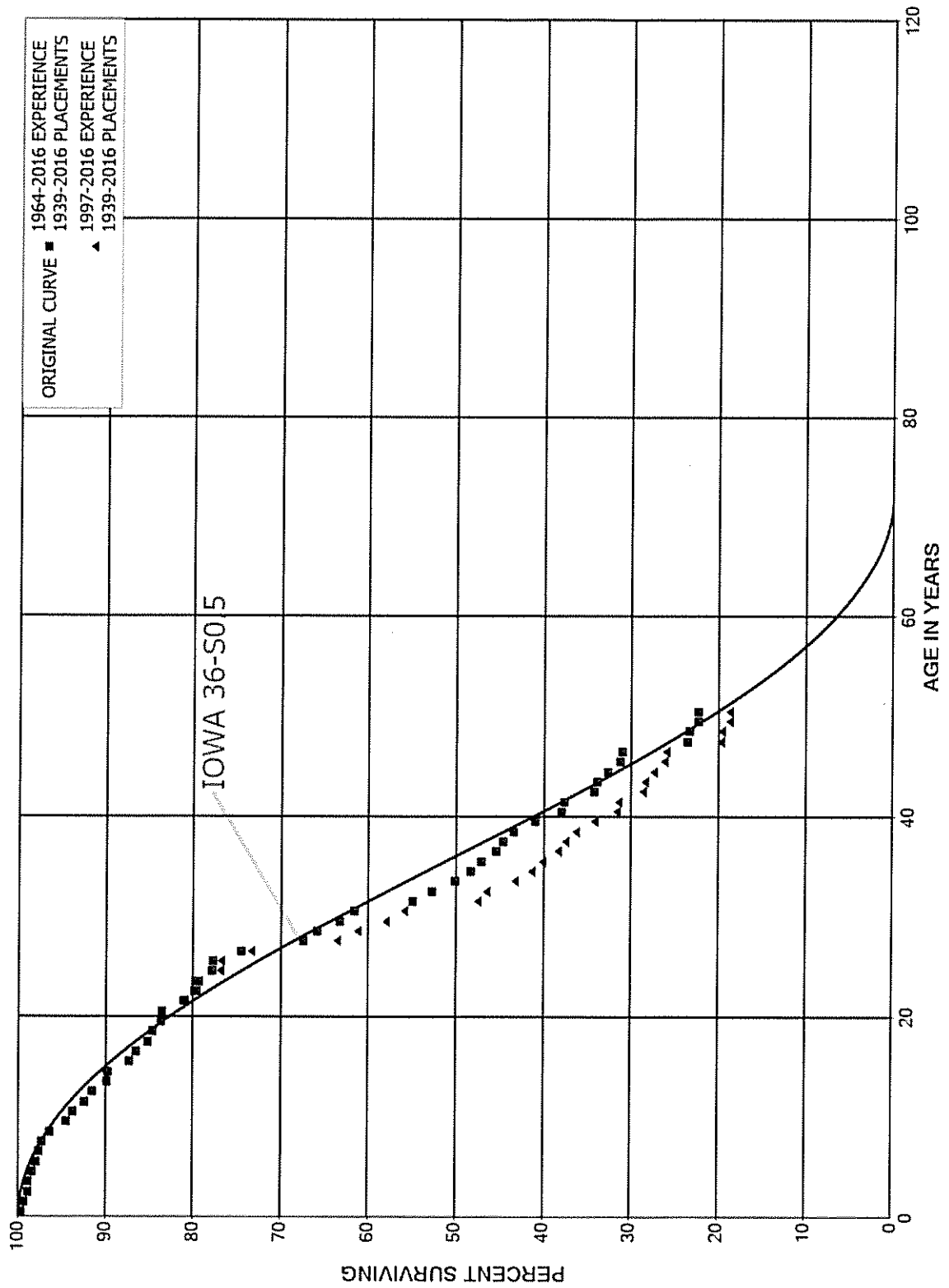
AVISTA CORPORATION

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,738		0.0000	1.0000	0.37
80.5	11,738	357	0.0304	0.9696	0.37
81.5	11,381	5,602	0.4922	0.5078	0.36
82.5	5,779	5,779	1.0000		0.18
83.5					

AVISTA CORPORATION
 ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,048,220	52,195	0.0043	0.9957	100.00
0.5	11,460,453	31,435	0.0027	0.9973	99.57
1.5	11,109,301	45,704	0.0041	0.9959	99.29
2.5	10,654,698	9,839	0.0009	0.9991	98.89
3.5	9,937,782	34,998	0.0035	0.9965	98.79
4.5	9,591,127	45,921	0.0048	0.9952	98.45
5.5	8,648,343	35,026	0.0041	0.9959	97.97
6.5	7,413,959	20,225	0.0027	0.9973	97.58
7.5	6,553,469	59,123	0.0090	0.9910	97.31
8.5	5,418,249	109,961	0.0203	0.9797	96.43
9.5	5,074,842	39,898	0.0079	0.9921	94.48
10.5	4,482,086	64,443	0.0144	0.9856	93.73
11.5	4,266,219	41,910	0.0098	0.9902	92.39
12.5	4,014,053	72,075	0.0180	0.9820	91.48
13.5	3,827,637	3,077	0.0008	0.9992	89.84
14.5	3,456,878	93,714	0.0271	0.9729	89.76
15.5	3,095,400	28,970	0.0094	0.9906	87.33
16.5	2,633,777	40,092	0.0152	0.9848	86.51
17.5	2,140,211	15,115	0.0071	0.9929	85.20
18.5	1,752,873	19,882	0.0113	0.9887	84.59
19.5	1,601,341	2,240	0.0014	0.9986	83.63
20.5	1,403,305	40,347	0.0288	0.9712	83.52
21.5	1,175,700	17,987	0.0153	0.9847	81.12
22.5	1,001,175	1,706	0.0017	0.9983	79.88
23.5	776,688	18,068	0.0233	0.9767	79.74
24.5	594,432	800	0.0013	0.9987	77.88
25.5	563,433	23,588	0.0419	0.9581	77.78
26.5	495,544	47,297	0.0954	0.9046	74.52
27.5	368,531	8,486	0.0230	0.9770	67.41
28.5	343,629	13,455	0.0392	0.9608	65.86
29.5	324,354	8,281	0.0255	0.9745	63.28
30.5	316,071	34,289	0.1085	0.8915	61.66
31.5	253,922	10,428	0.0411	0.9589	54.97
32.5	213,958	10,580	0.0494	0.9506	52.72
33.5	201,889	7,263	0.0360	0.9640	50.11
34.5	193,768	4,770	0.0246	0.9754	48.31
35.5	183,955	6,584	0.0358	0.9642	47.12
36.5	157,731	3,026	0.0192	0.9808	45.43
37.5	147,925	3,720	0.0252	0.9748	44.56
38.5	141,153	8,203	0.0581	0.9419	43.44

AVISTA CORPORATION

ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	126,688	9,359	0.0739	0.9261	40.91
40.5	115,642	787	0.0068	0.9932	37.89
41.5	110,951	10,284	0.0927	0.9073	37.63
42.5	96,135	846	0.0088	0.9912	34.15
43.5	94,659	3,535	0.0373	0.9627	33.85
44.5	84,514	3,615	0.0428	0.9572	32.58
45.5	78,127	635	0.0081	0.9919	31.19
46.5	70,059	16,905	0.2413	0.7587	30.93
47.5	52,182	391	0.0075	0.9925	23.47
48.5	47,450	2,015	0.0425	0.9575	23.29
49.5	40,022		0.0000	1.0000	22.30
50.5	34,800	797	0.0229	0.9771	22.30
51.5	31,465	2,462	0.0783	0.9217	21.79
52.5	27,119	338	0.0125	0.9875	20.09
53.5	11,640		0.0000	1.0000	19.84
54.5	11,640		0.0000	1.0000	19.84
55.5	11,640	1,056	0.0907	0.9093	19.84
56.5	9,730		0.0000	1.0000	18.04
57.5	6,980		0.0000	1.0000	18.04
58.5	1,347		0.0000	1.0000	18.04
59.5					18.04

AVISTA CORPORATION

ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2016

EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,243,401	52,145	0.0051	0.9949	100.00
0.5	9,837,505	31,100	0.0032	0.9968	99.49
1.5	9,689,752	45,377	0.0047	0.9953	99.18
2.5	9,399,011	8,374	0.0009	0.9991	98.71
3.5	8,955,918	32,801	0.0037	0.9963	98.62
4.5	8,797,167	45,020	0.0051	0.9949	98.26
5.5	7,944,237	33,187	0.0042	0.9958	97.76
6.5	6,759,172	11,520	0.0017	0.9983	97.35
7.5	6,003,248	52,741	0.0088	0.9912	97.19
8.5	4,906,323	103,517	0.0211	0.9789	96.33
9.5	4,603,966	32,857	0.0071	0.9929	94.30
10.5	4,030,944	58,703	0.0146	0.9854	93.63
11.5	3,872,900	33,862	0.0087	0.9913	92.26
12.5	3,670,944	63,832	0.0174	0.9826	91.46
13.5	3,516,711	2,605	0.0007	0.9993	89.87
14.5	3,147,143	93,135	0.0296	0.9704	89.80
15.5	2,809,885	22,778	0.0081	0.9919	87.14
16.5	2,379,212	40,092	0.0169	0.9831	86.44
17.5	1,892,426	12,175	0.0064	0.9936	84.98
18.5	1,511,079	15,606	0.0103	0.9897	84.43
19.5	1,371,379	2,240	0.0016	0.9984	83.56
20.5	1,180,447	37,945	0.0321	0.9679	83.42
21.5	965,839	16,760	0.0174	0.9826	80.74
22.5	804,097	1,706	0.0021	0.9979	79.34
23.5	589,965	18,068	0.0306	0.9694	79.17
24.5	425,634	800	0.0019	0.9981	76.75
25.5	401,409	17,788	0.0443	0.9557	76.60
26.5	351,064	47,297	0.1347	0.8653	73.21
27.5	236,335	8,486	0.0359	0.9641	63.35
28.5	222,069	11,763	0.0530	0.9470	61.07
29.5	224,604	8,281	0.0369	0.9631	57.84
30.5	227,238	34,289	0.1509	0.8491	55.70
31.5	172,415	3,704	0.0215	0.9785	47.30
32.5	143,727	10,067	0.0700	0.9300	46.28
33.5	164,461	7,263	0.0442	0.9558	43.04
34.5	159,764	4,770	0.0299	0.9701	41.14
35.5	150,144	6,584	0.0439	0.9561	39.91
36.5	126,295	3,026	0.0240	0.9760	38.16
37.5	119,534	3,645	0.0305	0.9695	37.25
38.5	137,836	8,203	0.0595	0.9405	36.11

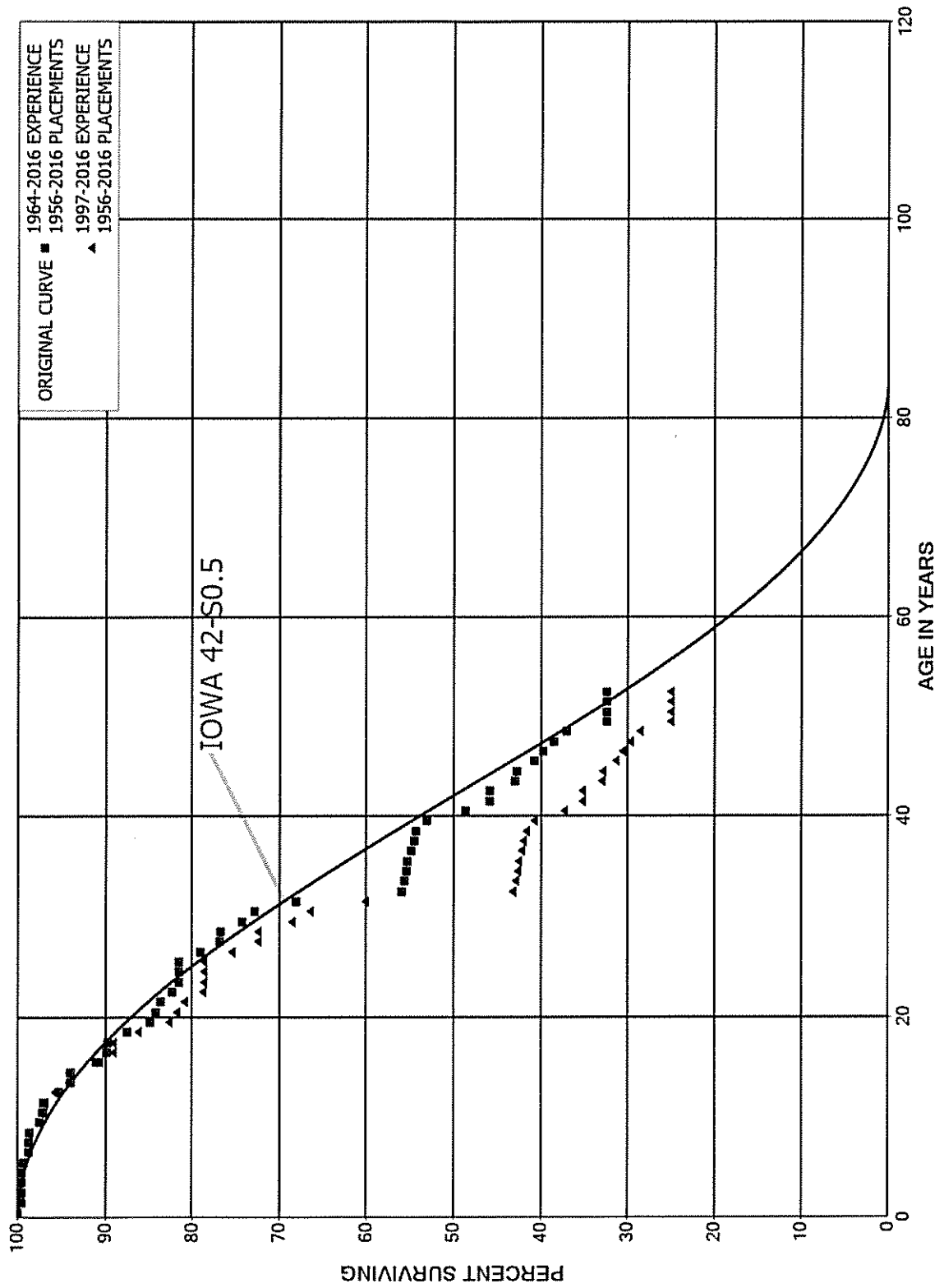
AVISTA CORPORATION

ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	125,773	9,359	0.0744	0.9256	33.96
40.5	114,727	787	0.0069	0.9931	31.43
41.5	110,036	9,940	0.0903	0.9097	31.22
42.5	95,564	616	0.0064	0.9936	28.40
43.5	94,318	3,535	0.0375	0.9625	28.22
44.5	84,173	3,615	0.0430	0.9570	27.16
45.5	77,786	635	0.0082	0.9918	25.99
46.5	69,718	16,905	0.2425	0.7575	25.78
47.5	51,841	391	0.0075	0.9925	19.53
48.5	47,109	2,015	0.0428	0.9572	19.38
49.5	39,681		0.0000	1.0000	18.55
50.5	34,459	797	0.0231	0.9769	18.55
51.5	31,124	2,459	0.0790	0.9210	18.12
52.5	26,781		0.0000	1.0000	16.69
53.5	11,640		0.0000	1.0000	16.69
54.5	11,640		0.0000	1.0000	16.69
55.5	11,640	1,056	0.0907	0.9093	16.69
56.5	9,730		0.0000	1.0000	15.18
57.5	6,980		0.0000	1.0000	15.18
58.5	1,347		0.0000	1.0000	15.18
59.5					15.18

AVISTA CORPORATION
 ACCOUNT 379 MEASURING AND REGULATING EQUIPMENT - CITY GATE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 379 MEASURING AND REGULATING EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2016

EXPERIENCE BAND 1964-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,479,659	9,067	0.0010	0.9990	100.00
0.5	9,212,489	33,456	0.0036	0.9964	99.90
1.5	8,362,955		0.0000	1.0000	99.54
2.5	7,879,049		0.0000	1.0000	99.54
3.5	7,834,730	4,710	0.0006	0.9994	99.54
4.5	7,777,371	13,889	0.0018	0.9982	99.48
5.5	7,739,349	40,858	0.0053	0.9947	99.30
6.5	7,380,391	1,512	0.0002	0.9998	98.78
7.5	6,490,525	7,694	0.0012	0.9988	98.76
8.5	3,228,017	37,487	0.0116	0.9884	98.64
9.5	2,751,354	10,160	0.0037	0.9963	97.50
10.5	2,268,649	2,679	0.0012	0.9988	97.14
11.5	2,187,139	39,010	0.0178	0.9822	97.02
12.5	2,055,282	27,654	0.0135	0.9865	95.29
13.5	1,929,291	926	0.0005	0.9995	94.01
14.5	1,922,637	59,544	0.0310	0.9690	93.96
15.5	1,695,255	23,226	0.0137	0.9863	91.05
16.5	1,548,774	653	0.0004	0.9996	89.81
17.5	1,409,097	35,464	0.0252	0.9748	89.77
18.5	1,211,861	37,561	0.0310	0.9690	87.51
19.5	1,040,382	8,202	0.0079	0.9921	84.80
20.5	774,271	4,908	0.0063	0.9937	84.13
21.5	672,611	10,459	0.0155	0.9845	83.60
22.5	602,750	5,520	0.0092	0.9908	82.30
23.5	545,559		0.0000	1.0000	81.54
24.5	526,199	1	0.0000	1.0000	81.54
25.5	510,772	15,490	0.0303	0.9697	81.54
26.5	445,265	12,514	0.0281	0.9719	79.07
27.5	411,900	906	0.0022	0.9978	76.85
28.5	366,649	11,517	0.0314	0.9686	76.68
29.5	353,067	6,929	0.0196	0.9804	74.27
30.5	331,350	21,797	0.0658	0.9342	72.81
31.5	309,466	55,023	0.1778	0.8222	68.02
32.5	254,442	1,377	0.0054	0.9946	55.93
33.5	253,065	972	0.0038	0.9962	55.62
34.5	252,093	820	0.0033	0.9967	55.41
35.5	247,431	1,705	0.0069	0.9931	55.23
36.5	237,607	1,334	0.0056	0.9944	54.85
37.5	196,282	1,037	0.0053	0.9947	54.54
38.5	191,105	4,225	0.0221	0.9779	54.25

AVISTA CORPORATION

ACCOUNT 379 MEASURING AND REGULATING EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	186,046	15,727	0.0845	0.9155	53.05
40.5	170,319	9,525	0.0559	0.9441	48.57
41.5	151,926		0.0000	1.0000	45.85
42.5	148,988	9,601	0.0644	0.9356	45.85
43.5	130,000	568	0.0044	0.9956	42.90
44.5	129,184	5,868	0.0454	0.9546	42.71
45.5	122,956	3,205	0.0261	0.9739	40.77
46.5	119,381	3,457	0.0290	0.9710	39.71
47.5	113,594	4,412	0.0388	0.9612	38.56
48.5	106,839	13,420	0.1256	0.8744	37.06
49.5	82,612		0.0000	1.0000	32.41
50.5	74,389		0.0000	1.0000	32.41
51.5	68,718		0.0000	1.0000	32.41
52.5	64,547		0.0000	1.0000	32.41
53.5	3,580	765	0.2137	0.7863	32.41
54.5	2,261		0.0000	1.0000	25.48
55.5	2,261		0.0000	1.0000	25.48
56.5	2,261		0.0000	1.0000	25.48
57.5	2,042		0.0000	1.0000	25.48
58.5	1,150		0.0000	1.0000	25.48
59.5	1,150		0.0000	1.0000	25.48
60.5					25.48

AVISTA CORPORATION

ACCOUNT 379 MEASURING AND REGULATING EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2016			EXPERIENCE BAND 1997-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	8,351,195	9,067	0.0011	0.9989	100.00	
0.5	8,283,278	33,456	0.0040	0.9960	99.89	
1.5	7,532,677		0.0000	1.0000	99.49	
2.5	7,108,174		0.0000	1.0000	99.49	
3.5	7,122,830	4,512	0.0006	0.9994	99.49	
4.5	7,136,477	13,229	0.0019	0.9981	99.42	
5.5	7,151,425	40,375	0.0056	0.9944	99.24	
6.5	6,853,172	597	0.0001	0.9999	98.68	
7.5	5,987,014	6,801	0.0011	0.9989	98.67	
8.5	2,784,604	37,487	0.0135	0.9865	98.56	
9.5	2,310,006	8,223	0.0036	0.9964	97.23	
10.5	1,844,026	2,679	0.0015	0.9985	96.89	
11.5	1,763,077	20,034	0.0114	0.9886	96.75	
12.5	1,650,196	27,242	0.0165	0.9835	95.65	
13.5	1,524,617	926	0.0006	0.9994	94.07	
14.5	1,517,963	55,803	0.0368	0.9632	94.01	
15.5	1,298,165	23,226	0.0179	0.9821	90.55	
16.5	1,178,959	289	0.0002	0.9998	88.93	
17.5	1,099,269	35,464	0.0323	0.9677	88.91	
18.5	907,114	37,561	0.0414	0.9586	86.04	
19.5	736,468	8,202	0.0111	0.9889	82.48	
20.5	470,357	4,758	0.0101	0.9899	81.56	
21.5	389,059	10,212	0.0262	0.9738	80.74	
22.5	388,387	474	0.0012	0.9988	78.62	
23.5	370,343		0.0000	1.0000	78.52	
24.5	361,555	1	0.0000	1.0000	78.52	
25.5	347,128	14,342	0.0413	0.9587	78.52	
26.5	283,138	11,114	0.0393	0.9607	75.28	
27.5	255,042	248	0.0010	0.9990	72.32	
28.5	218,228	11,517	0.0528	0.9472	72.25	
29.5	218,033	6,929	0.0318	0.9682	68.44	
30.5	209,557	20,132	0.0961	0.9039	66.26	
31.5	195,773	55,023	0.2811	0.7189	59.90	
32.5	165,445	1,377	0.0083	0.9917	43.06	
33.5	227,035	972	0.0043	0.9957	42.71	
34.5	227,204	820	0.0036	0.9964	42.52	
35.5	222,541	1,705	0.0077	0.9923	42.37	
36.5	213,075	1,334	0.0063	0.9937	42.04	
37.5	180,862	1,037	0.0057	0.9943	41.78	
38.5	189,955	4,225	0.0222	0.9778	41.54	

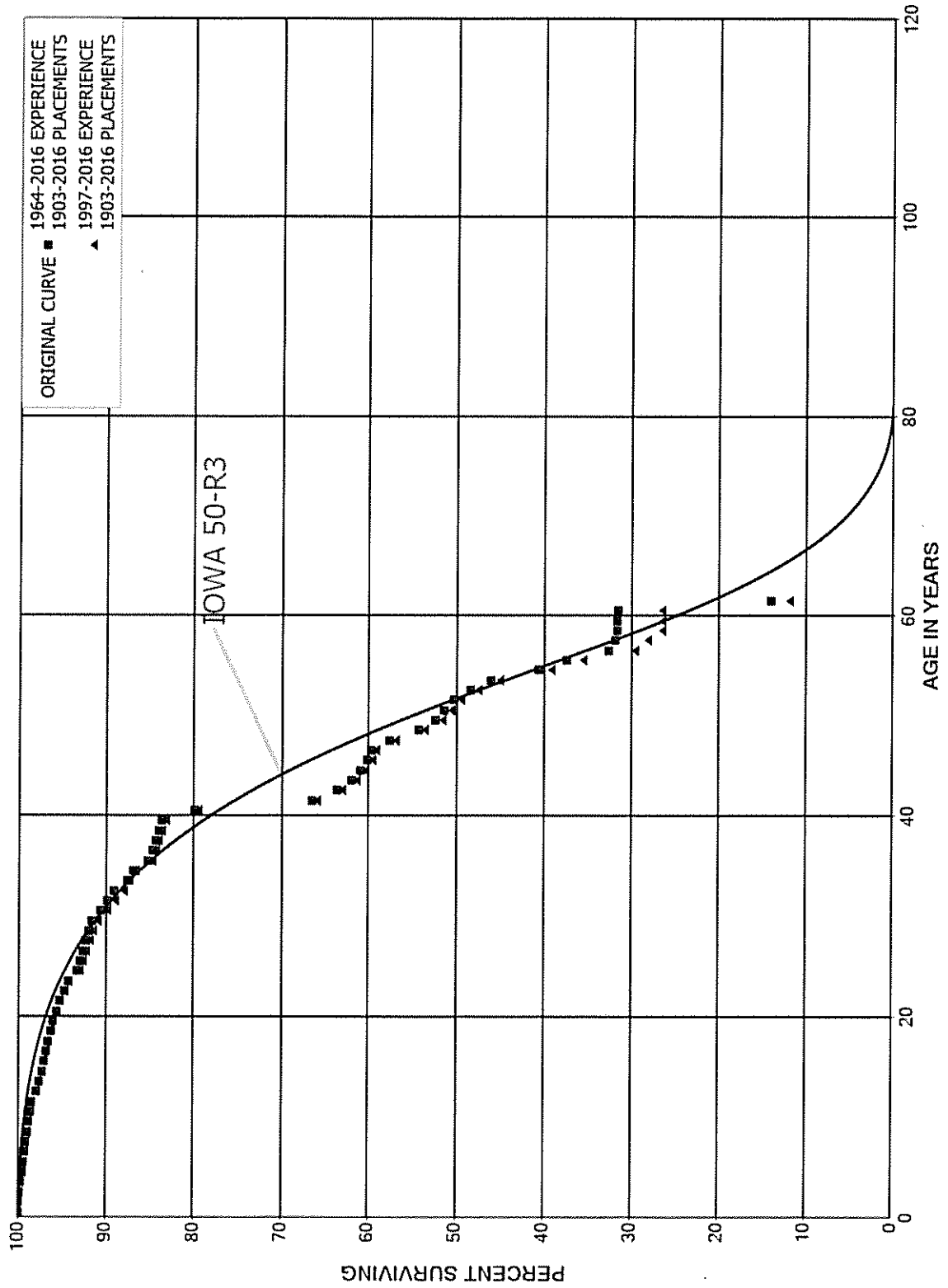
AVISTA CORPORATION

ACCOUNT 379 MEASURING AND REGULATING EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	184,896	15,727	0.0851	0.9149	40.62
40.5	170,319	9,525	0.0559	0.9441	37.16
41.5	151,926		0.0000	1.0000	35.08
42.5	148,988	9,601	0.0644	0.9356	35.08
43.5	130,000	568	0.0044	0.9956	32.82
44.5	129,184	5,868	0.0454	0.9546	32.68
45.5	122,956	3,205	0.0261	0.9739	31.20
46.5	119,381	3,457	0.0290	0.9710	30.38
47.5	113,594	4,412	0.0388	0.9612	29.50
48.5	106,839	13,420	0.1256	0.8744	28.36
49.5	82,612		0.0000	1.0000	24.79
50.5	74,389		0.0000	1.0000	24.79
51.5	68,718		0.0000	1.0000	24.79
52.5	64,547		0.0000	1.0000	24.79
53.5	3,580	765	0.2137	0.7863	24.79
54.5	2,261		0.0000	1.0000	19.50
55.5	2,261		0.0000	1.0000	19.50
56.5	2,261		0.0000	1.0000	19.50
57.5	2,042		0.0000	1.0000	19.50
58.5	1,150		0.0000	1.0000	19.50
59.5	1,150		0.0000	1.0000	19.50
60.5					19.50

AVISTA CORPORATION
 ACCOUNT 380 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2016

EXPERIENCE BAND 1964-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	315,290,732	9,717	0.0000	1.0000	100.00
0.5	291,071,058	66,209	0.0002	0.9998	100.00
1.5	268,189,833	439,198	0.0016	0.9984	99.97
2.5	237,333,045	298,854	0.0013	0.9987	99.81
3.5	224,831,933	360,937	0.0016	0.9984	99.68
4.5	220,487,960	284,277	0.0013	0.9987	99.52
5.5	208,260,218	269,628	0.0013	0.9987	99.40
6.5	204,078,035	290,015	0.0014	0.9986	99.27
7.5	197,310,203	262,685	0.0013	0.9987	99.13
8.5	190,245,428	293,299	0.0015	0.9985	98.99
9.5	184,068,476	340,414	0.0018	0.9982	98.84
10.5	177,111,515	285,097	0.0016	0.9984	98.66
11.5	172,762,780	864,243	0.0050	0.9950	98.50
12.5	163,160,046	578,546	0.0035	0.9965	98.01
13.5	155,375,777	632,593	0.0041	0.9959	97.66
14.5	148,658,444	341,209	0.0023	0.9977	97.26
15.5	142,460,221	295,675	0.0021	0.9979	97.04
16.5	134,484,934	342,144	0.0025	0.9975	96.84
17.5	126,770,882	341,736	0.0027	0.9973	96.59
18.5	118,497,623	304,836	0.0026	0.9974	96.33
19.5	108,502,395	484,643	0.0045	0.9955	96.08
20.5	98,275,544	432,251	0.0044	0.9956	95.65
21.5	89,355,712	511,051	0.0057	0.9943	95.23
22.5	78,630,185	302,142	0.0038	0.9962	94.69
23.5	67,085,891	763,417	0.0114	0.9886	94.32
24.5	56,492,191	163,037	0.0029	0.9971	93.25
25.5	48,062,015	169,388	0.0035	0.9965	92.98
26.5	43,196,228	178,283	0.0041	0.9959	92.65
27.5	39,575,512	122,336	0.0031	0.9969	92.27
28.5	36,201,530	165,591	0.0046	0.9954	91.99
29.5	33,181,340	340,311	0.0103	0.9897	91.57
30.5	30,614,847	256,064	0.0084	0.9916	90.63
31.5	28,622,175	257,467	0.0090	0.9910	89.87
32.5	26,704,517	473,904	0.0177	0.9823	89.06
33.5	25,172,470	188,237	0.0075	0.9925	87.48
34.5	24,774,076	478,863	0.0193	0.9807	86.83
35.5	23,255,537	142,809	0.0061	0.9939	85.15
36.5	21,865,341	75,888	0.0035	0.9965	84.62
37.5	19,878,903	82,608	0.0042	0.9958	84.33
38.5	19,082,170	76,238	0.0040	0.9960	83.98

AVISTA CORPORATION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,336,645	809,227	0.0441	0.9559	83.65
40.5	16,853,406	2,835,493	0.1682	0.8318	79.95
41.5	13,404,884	583,367	0.0435	0.9565	66.50
42.5	11,921,213	310,376	0.0260	0.9740	63.61
43.5	10,591,549	168,584	0.0159	0.9841	61.95
44.5	9,089,318	111,923	0.0123	0.9877	60.97
45.5	7,938,010	65,022	0.0082	0.9918	60.22
46.5	7,629,477	268,586	0.0352	0.9648	59.72
47.5	6,299,422	360,142	0.0572	0.9428	57.62
48.5	5,051,618	180,926	0.0358	0.9642	54.33
49.5	4,188,650	77,754	0.0186	0.9814	52.38
50.5	3,531,191	79,717	0.0226	0.9774	51.41
51.5	2,935,475	108,914	0.0371	0.9629	50.25
52.5	2,357,986	114,520	0.0486	0.9514	48.38
53.5	1,785,814	210,178	0.1177	0.8823	46.03
54.5	1,170,683	92,930	0.0794	0.9206	40.61
55.5	732,839	93,063	0.1270	0.8730	37.39
56.5	373,073	9,135	0.0245	0.9755	32.64
57.5	198,317	1,163	0.0059	0.9941	31.84
58.5	178,960	44	0.0002	0.9998	31.66
59.5	179,488	897	0.0050	0.9950	31.65
60.5	179,788	100,283	0.5578	0.4422	31.49
61.5	79,505	79,120	0.9952	0.0048	13.93
62.5	385	45	0.1169	0.8831	0.07
63.5	340		0.0000	1.0000	0.06
64.5	340	39	0.1147	0.8853	0.06
65.5	301	158	0.5248	0.4752	0.05
66.5	143	85	0.5909	0.4091	0.03
67.5	59	26	0.4444	0.5556	0.01
68.5	33	33	1.0000		0.01
69.5					

AVISTA CORPORATION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2016

EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	206,857,107		0.0000	1.0000	100.00
0.5	192,005,909	23,378	0.0001	0.9999	100.00
1.5	177,392,252	373,224	0.0021	0.9979	99.99
2.5	157,106,857	242,020	0.0015	0.9985	99.78
3.5	155,677,969	298,619	0.0019	0.9981	99.62
4.5	161,175,073	234,469	0.0015	0.9985	99.43
5.5	157,296,220	225,301	0.0014	0.9986	99.29
6.5	156,461,793	242,726	0.0016	0.9984	99.15
7.5	153,385,011	222,644	0.0015	0.9985	98.99
8.5	149,853,241	238,270	0.0016	0.9984	98.85
9.5	146,791,365	297,047	0.0020	0.9980	98.69
10.5	142,354,043	235,847	0.0017	0.9983	98.49
11.5	140,075,859	697,411	0.0050	0.9950	98.33
12.5	132,501,185	257,537	0.0019	0.9981	97.84
13.5	126,588,253	556,483	0.0044	0.9956	97.65
14.5	121,292,566	244,872	0.0020	0.9980	97.22
15.5	116,398,707	204,058	0.0018	0.9982	97.02
16.5	109,864,795	300,871	0.0027	0.9973	96.85
17.5	104,255,035	299,029	0.0029	0.9971	96.59
18.5	96,870,111	233,776	0.0024	0.9976	96.31
19.5	87,752,421	436,668	0.0050	0.9950	96.08
20.5	78,520,156	392,602	0.0050	0.9950	95.60
21.5	70,459,468	479,980	0.0068	0.9932	95.12
22.5	60,910,080	269,696	0.0044	0.9956	94.47
23.5	50,584,754	740,444	0.0146	0.9854	94.06
24.5	41,584,884	136,926	0.0033	0.9967	92.68
25.5	34,940,427	128,996	0.0037	0.9963	92.37
26.5	31,372,186	160,706	0.0051	0.9949	92.03
27.5	29,392,765	104,861	0.0036	0.9964	91.56
28.5	27,405,010	150,811	0.0055	0.9945	91.23
29.5	25,594,758	326,175	0.0127	0.9873	90.73
30.5	24,214,789	243,079	0.0100	0.9900	89.58
31.5	23,317,796	248,821	0.0107	0.9893	88.68
32.5	22,348,737	157,342	0.0070	0.9930	87.73
33.5	21,755,616	181,222	0.0083	0.9917	87.11
34.5	21,829,287	463,691	0.0212	0.9788	86.39
35.5	20,719,185	130,984	0.0063	0.9937	84.55
36.5	19,794,869	74,637	0.0038	0.9962	84.02
37.5	18,388,678	77,723	0.0042	0.9958	83.70
38.5	17,984,291	73,013	0.0041	0.9959	83.35

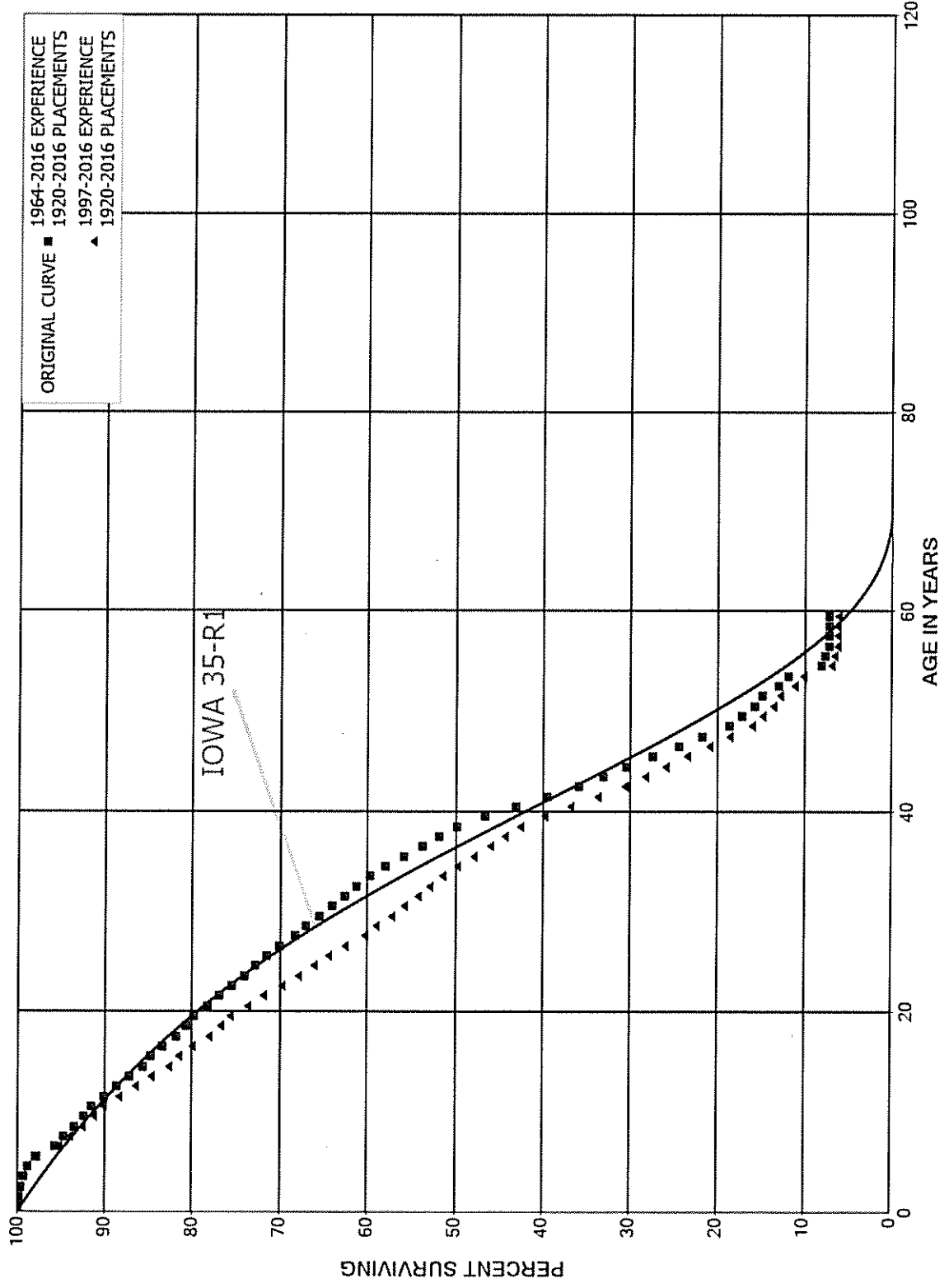
AVISTA CORPORATION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,077,107	808,824	0.0447	0.9553	83.01
40.5	16,594,271	2,835,483	0.1709	0.8291	79.30
41.5	13,145,521	583,129	0.0444	0.9556	65.75
42.5	11,662,087	310,376	0.0266	0.9734	62.83
43.5	10,332,423	168,584	0.0163	0.9837	61.16
44.5	8,830,032	111,762	0.0127	0.9873	60.16
45.5	7,679,387	65,022	0.0085	0.9915	59.40
46.5	7,370,896	268,586	0.0364	0.9636	58.89
47.5	6,120,344	360,142	0.0588	0.9412	56.75
48.5	4,872,484	180,882	0.0371	0.9629	53.41
49.5	4,009,504	77,698	0.0194	0.9806	51.43
50.5	3,351,565	79,180	0.0236	0.9764	50.43
51.5	2,756,503	108,914	0.0395	0.9605	49.24
52.5	2,178,374	113,868	0.0523	0.9477	47.29
53.5	1,606,854	210,178	0.1308	0.8692	44.82
54.5	991,723	92,930	0.0937	0.9063	38.96
55.5	553,879	93,063	0.1680	0.8320	35.31
56.5	194,174	9,135	0.0470	0.9530	29.38
57.5	19,418	1,163	0.0599	0.9401	27.99
58.5	178,576	44	0.0002	0.9998	26.32
59.5	178,532	325	0.0018	0.9982	26.31
60.5	178,207	99,087	0.5560	0.4440	26.26
61.5	79,372	79,120	0.9968	0.0032	11.66
62.5	252	44	0.1745	0.8255	0.04
63.5	208		0.0000	1.0000	0.03
64.5	340	39	0.1147	0.8853	0.03
65.5	301	158	0.5248	0.4752	0.03
66.5	143	85	0.5909	0.4091	0.01
67.5	59	26	0.4444	0.5556	0.01
68.5	33	33	1.0000		0.00
69.5					

AVISTA CORPORATION
 ACCOUNT 381 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2016

EXPERIENCE BAND 1964-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	139,300,384	45,415	0.0003	0.9997	100.00
0.5	133,254,419	197,143	0.0015	0.9985	99.97
1.5	125,076,269	237,630	0.0019	0.9981	99.82
2.5	120,352,062	469,988	0.0039	0.9961	99.63
3.5	117,762,330	510,572	0.0043	0.9957	99.24
4.5	112,319,924	1,046,250	0.0093	0.9907	98.81
5.5	103,528,507	2,294,210	0.0222	0.9778	97.89
6.5	95,428,906	1,027,745	0.0108	0.9892	95.72
7.5	88,032,787	1,061,393	0.0121	0.9879	94.69
8.5	74,003,815	890,447	0.0120	0.9880	93.55
9.5	66,153,942	642,726	0.0097	0.9903	92.42
10.5	59,445,478	928,645	0.0156	0.9844	91.52
11.5	51,083,632	844,380	0.0165	0.9835	90.09
12.5	49,153,298	782,122	0.0159	0.9841	88.61
13.5	47,438,692	870,085	0.0183	0.9817	87.20
14.5	45,457,691	489,922	0.0108	0.9892	85.60
15.5	42,926,115	657,949	0.0153	0.9847	84.67
16.5	40,338,354	720,921	0.0179	0.9821	83.38
17.5	37,474,713	520,846	0.0139	0.9861	81.89
18.5	34,157,855	377,221	0.0110	0.9890	80.75
19.5	31,000,927	594,671	0.0192	0.9808	79.86
20.5	27,927,489	471,341	0.0169	0.9831	78.32
21.5	25,151,152	497,454	0.0198	0.9802	77.00
22.5	22,007,941	409,699	0.0186	0.9814	75.48
23.5	19,947,645	341,280	0.0171	0.9829	74.07
24.5	17,782,299	305,942	0.0172	0.9828	72.81
25.5	16,132,636	330,678	0.0205	0.9795	71.55
26.5	14,611,234	381,294	0.0261	0.9739	70.09
27.5	13,599,435	233,814	0.0172	0.9828	68.26
28.5	12,887,339	306,530	0.0238	0.9762	67.09
29.5	12,104,559	259,093	0.0214	0.9786	65.49
30.5	11,447,394	260,726	0.0228	0.9772	64.09
31.5	10,789,335	229,105	0.0212	0.9788	62.63
32.5	10,263,112	261,311	0.0255	0.9745	61.30
33.5	9,726,229	281,969	0.0290	0.9710	59.74
34.5	9,196,523	350,904	0.0382	0.9618	58.01
35.5	8,507,711	318,847	0.0375	0.9625	55.79
36.5	7,809,547	264,456	0.0339	0.9661	53.70
37.5	7,054,975	285,141	0.0404	0.9596	51.88
38.5	6,541,031	417,263	0.0638	0.9362	49.79

AVISTA CORPORATION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,994,173	449,700	0.0750	0.9250	46.61
40.5	5,291,873	448,629	0.0848	0.9152	43.11
41.5	4,782,996	435,697	0.0911	0.9089	39.46
42.5	4,077,105	313,938	0.0770	0.9230	35.86
43.5	3,401,483	280,128	0.0824	0.9176	33.10
44.5	2,750,353	268,090	0.0975	0.9025	30.38
45.5	2,127,437	234,136	0.1101	0.8899	27.42
46.5	1,628,973	175,610	0.1078	0.8922	24.40
47.5	1,352,684	192,972	0.1427	0.8573	21.77
48.5	1,040,173	80,084	0.0770	0.9230	18.66
49.5	854,564	72,174	0.0845	0.9155	17.23
50.5	714,439	40,895	0.0572	0.9428	15.77
51.5	598,329	74,787	0.1250	0.8750	14.87
52.5	450,258	41,852	0.0930	0.9070	13.01
53.5	357,335	114,441	0.3203	0.6797	11.80
54.5	199,906	10,894	0.0545	0.9455	8.02
55.5	147,061	7,355	0.0500	0.9500	7.58
56.5	121,474	893	0.0074	0.9926	7.20
57.5	120,581	224	0.0019	0.9981	7.15
58.5	104,705	194	0.0019	0.9981	7.14
59.5	31,346	168	0.0054	0.9946	7.13
60.5	1,038	131	0.1258	0.8742	7.09
61.5	907	107	0.1181	0.8819	6.20
62.5	800	80	0.1002	0.8998	5.46
63.5	720	41	0.0563	0.9437	4.92
64.5	679	72	0.1057	0.8943	4.64
65.5	608	32	0.0520	0.9480	4.15
66.5	576		0.0000	1.0000	3.93
67.5	576	10	0.0176	0.9824	3.93
68.5	566	8	0.0139	0.9861	3.86
69.5	558	16	0.0283	0.9717	3.81
70.5	542	37	0.0679	0.9321	3.70
71.5	505	74	0.1458	0.8542	3.45
72.5	432	95	0.2195	0.7805	2.95
73.5	337	74	0.2188	0.7813	2.30
74.5	263	137	0.5200	0.4800	1.80
75.5	126	126	1.0000		0.86
76.5					

AVISTA CORPORATION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2016

EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	105,539,852	43,320	0.0004	0.9996	100.00
0.5	102,337,160	193,219	0.0019	0.9981	99.96
1.5	96,998,601	228,816	0.0024	0.9976	99.77
2.5	95,380,350	266,509	0.0028	0.9972	99.53
3.5	95,465,596	498,997	0.0052	0.9948	99.26
4.5	92,376,323	1,021,248	0.0111	0.9889	98.74
5.5	85,077,281	2,283,970	0.0268	0.9732	97.65
6.5	78,400,215	1,008,979	0.0129	0.9871	95.02
7.5	71,854,743	1,047,087	0.0146	0.9854	93.80
8.5	58,563,468	862,562	0.0147	0.9853	92.44
9.5	51,365,898	614,280	0.0120	0.9880	91.07
10.5	45,458,826	897,509	0.0197	0.9803	89.98
11.5	37,763,860	812,564	0.0215	0.9785	88.21
12.5	36,608,147	755,474	0.0206	0.9794	86.31
13.5	35,472,425	843,042	0.0238	0.9762	84.53
14.5	33,879,090	460,123	0.0136	0.9864	82.52
15.5	31,899,751	623,958	0.0196	0.9804	81.40
16.5	30,091,574	694,731	0.0231	0.9769	79.81
17.5	27,999,998	496,367	0.0177	0.9823	77.96
18.5	25,058,209	367,102	0.0146	0.9854	76.58
19.5	22,246,839	586,683	0.0264	0.9736	75.46
20.5	19,546,406	463,643	0.0237	0.9763	73.47
21.5	17,114,810	495,054	0.0289	0.9711	71.73
22.5	14,483,746	397,344	0.0274	0.9726	69.65
23.5	13,060,588	336,393	0.0258	0.9742	67.74
24.5	11,626,482	293,148	0.0252	0.9748	66.00
25.5	10,687,470	313,709	0.0294	0.9706	64.33
26.5	10,248,662	370,047	0.0361	0.9639	62.44
27.5	9,684,334	224,357	0.0232	0.9768	60.19
28.5	9,406,343	273,342	0.0291	0.9709	58.80
29.5	9,005,452	229,644	0.0255	0.9745	57.09
30.5	8,767,603	242,113	0.0276	0.9724	55.63
31.5	8,707,860	215,899	0.0248	0.9752	54.10
32.5	8,504,916	237,412	0.0279	0.9721	52.75
33.5	8,203,882	258,842	0.0316	0.9684	51.28
34.5	7,882,798	315,432	0.0400	0.9600	49.66
35.5	7,388,938	281,842	0.0381	0.9619	47.68
36.5	6,899,165	245,676	0.0356	0.9644	45.86
37.5	6,412,078	260,167	0.0406	0.9594	44.22
38.5	6,076,309	397,439	0.0654	0.9346	42.43

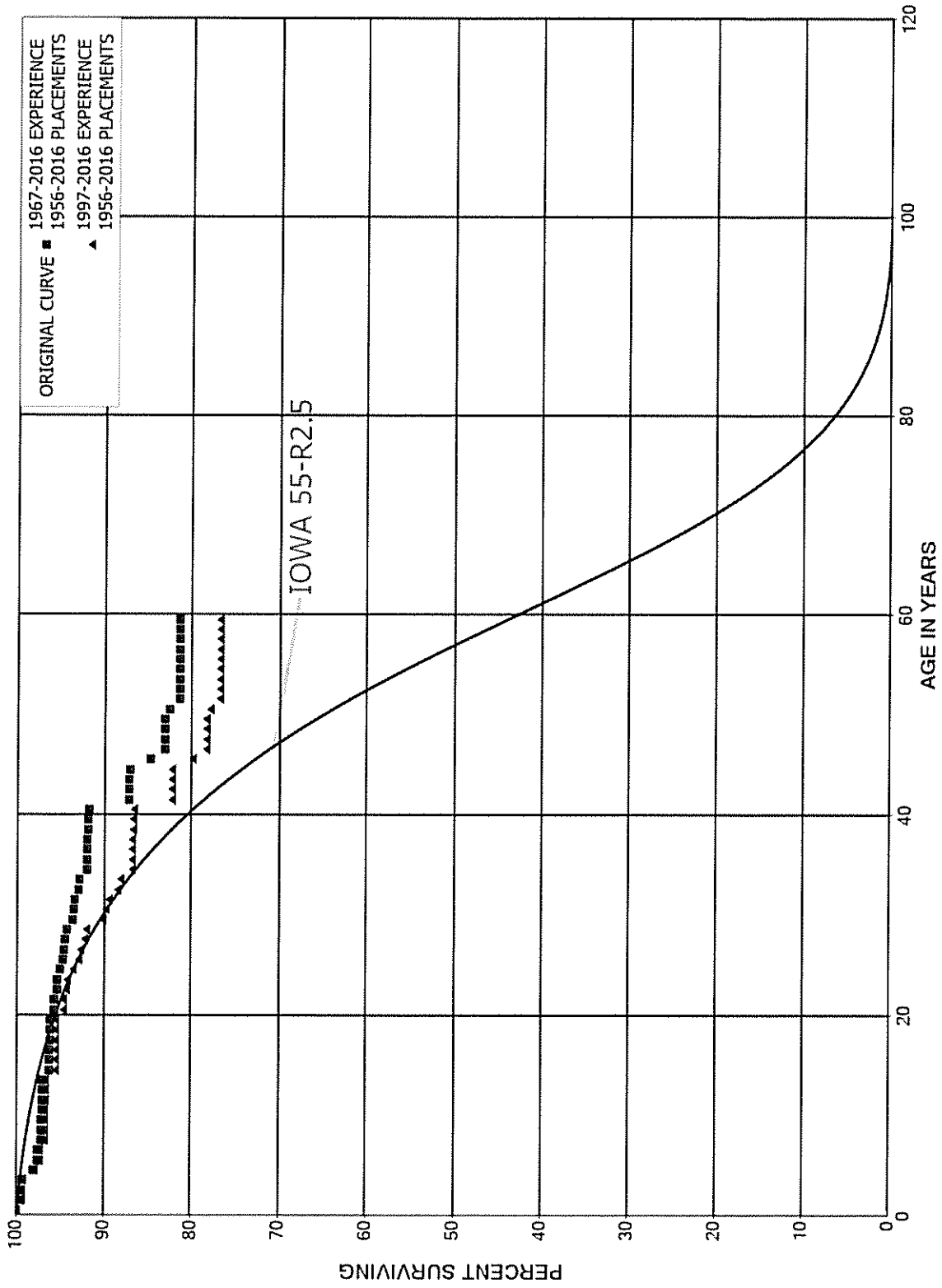
AVISTA CORPORATION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,803,133	447,002	0.0770	0.9230	39.65
40.5	5,280,862	448,627	0.0850	0.9150	36.60
41.5	4,772,797	435,697	0.0913	0.9087	33.49
42.5	4,068,321	313,938	0.0772	0.9228	30.43
43.5	3,393,576	280,128	0.0825	0.9175	28.09
44.5	2,742,488	268,090	0.0978	0.9022	25.77
45.5	2,119,594	234,035	0.1104	0.8896	23.25
46.5	1,621,467	175,610	0.1083	0.8917	20.68
47.5	1,345,755	192,972	0.1434	0.8566	18.44
48.5	1,036,536	80,084	0.0773	0.9227	15.80
49.5	852,602	72,174	0.0847	0.9153	14.58
50.5	712,697	40,895	0.0574	0.9426	13.34
51.5	596,745	74,787	0.1253	0.8747	12.58
52.5	448,774	41,852	0.0933	0.9067	11.00
53.5	356,021	114,441	0.3214	0.6786	9.97
54.5	198,749	10,894	0.0548	0.9452	6.77
55.5	146,169	7,355	0.0503	0.9497	6.40
56.5	120,642	893	0.0074	0.9926	6.08
57.5	119,838	224	0.0019	0.9981	6.03
58.5	104,071	194	0.0019	0.9981	6.02
59.5	30,760	168	0.0055	0.9945	6.01
60.5	472	131	0.2767	0.7233	5.98
61.5	341	107	0.3138	0.6862	4.32
62.5	234	80	0.3424	0.6576	2.97
63.5	154	41	0.2630	0.7370	1.95
64.5	114	72	0.6325	0.3675	1.44
65.5	42	32	0.7572	0.2428	0.53
66.5	50		0.0000	1.0000	0.13
67.5	308	10	0.0329	0.9671	0.13
68.5	545	8	0.0145	0.9855	0.12
69.5	558	16	0.0283	0.9717	0.12
70.5	542	37	0.0679	0.9321	0.12
71.5	505	74	0.1458	0.8542	0.11
72.5	432	95	0.2195	0.7805	0.09
73.5	337	74	0.2188	0.7813	0.07
74.5	263	137	0.5200	0.4800	0.06
75.5	126	126	1.0000		0.03
76.5					

AVISTA CORPORATION
 ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2016			EXPERIENCE BAND 1967-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,683,605		0.0000	1.0000	100.00
0.5	4,656,153	29,301	0.0063	0.9937	100.00
1.5	4,453,879	860	0.0002	0.9998	99.37
2.5	4,217,393	1,343	0.0003	0.9997	99.35
3.5	4,096,750	52,368	0.0128	0.9872	99.32
4.5	3,814,122	17,225	0.0045	0.9955	98.05
5.5	3,682,088		0.0000	1.0000	97.61
6.5	3,425,555	15,484	0.0045	0.9955	97.61
7.5	3,169,911	1,294	0.0004	0.9996	97.17
8.5	2,947,711		0.0000	1.0000	97.13
9.5	3,098,815	814	0.0003	0.9997	97.13
10.5	3,060,329	1,367	0.0004	0.9996	97.10
11.5	2,978,922		0.0000	1.0000	97.06
12.5	2,626,846		0.0000	1.0000	97.06
13.5	2,418,948	19,775	0.0082	0.9918	97.06
14.5	2,316,512		0.0000	1.0000	96.26
15.5	1,956,095		0.0000	1.0000	96.26
16.5	1,692,408	841	0.0005	0.9995	96.26
17.5	1,578,412		0.0000	1.0000	96.22
18.5	1,423,050		0.0000	1.0000	96.22
19.5	1,317,883	6,997	0.0053	0.9947	96.22
20.5	1,247,113		0.0000	1.0000	95.71
21.5	1,213,288	3,701	0.0031	0.9969	95.71
22.5	1,156,954	387	0.0003	0.9997	95.41
23.5	995,912	3,755	0.0038	0.9962	95.38
24.5	894,679	2,645	0.0030	0.9970	95.02
25.5	881,924	1,111	0.0013	0.9987	94.74
26.5	878,001	1,545	0.0018	0.9982	94.62
27.5	813,098	1,054	0.0013	0.9987	94.46
28.5	741,493	5,462	0.0074	0.9926	94.33
29.5	733,958	1,035	0.0014	0.9986	93.64
30.5	721,283	1,057	0.0015	0.9985	93.51
31.5	705,990	3,213	0.0046	0.9954	93.37
32.5	686,449	1,101	0.0016	0.9984	92.94
33.5	677,611	6,398	0.0094	0.9906	92.79
34.5	665,668		0.0000	1.0000	91.92
35.5	597,073		0.0000	1.0000	91.92
36.5	550,138	17	0.0000	1.0000	91.92
37.5	528,512	266	0.0005	0.9995	91.92
38.5	520,215	27	0.0001	0.9999	91.87

AVISTA CORPORATION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2016			EXPERIENCE BAND 1967-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	519,599	640	0.0012	0.9988	91.86	
40.5	503,966	25,150	0.0499	0.9501	91.75	
41.5	478,801		0.0000	1.0000	87.17	
42.5	473,102		0.0000	1.0000	87.17	
43.5	469,701	306	0.0007	0.9993	87.17	
44.5	464,980	12,994	0.0279	0.9721	87.12	
45.5	437,938	8,447	0.0193	0.9807	84.68	
46.5	418,876		0.0000	1.0000	83.05	
47.5	414,378		0.0000	1.0000	83.05	
48.5	409,267		0.0000	1.0000	83.05	
49.5	404,357	2,583	0.0064	0.9936	83.05	
50.5	380,144	5,283	0.0139	0.9861	82.52	
51.5	365,552		0.0000	1.0000	81.37	
52.5	346,100		0.0000	1.0000	81.37	
53.5	346,039		0.0000	1.0000	81.37	
54.5	346,039		0.0000	1.0000	81.37	
55.5	345,844		0.0000	1.0000	81.37	
56.5	330,682		0.0000	1.0000	81.37	
57.5	308,904		0.0000	1.0000	81.37	
58.5	287,330		0.0000	1.0000	81.37	
59.5	4,815		0.0000	1.0000	81.37	
60.5					81.37	

AVISTA CORPORATION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,804,256		0.0000	1.0000	100.00
0.5	3,836,639	29,301	0.0076	0.9924	100.00
1.5	3,655,669	860	0.0002	0.9998	99.24
2.5	3,440,555	1,343	0.0004	0.9996	99.21
3.5	3,469,490	52,368	0.0151	0.9849	99.17
4.5	3,283,586	17,225	0.0052	0.9948	97.68
5.5	3,162,445		0.0000	1.0000	97.16
6.5	2,895,299	15,484	0.0053	0.9947	97.16
7.5	2,688,031	1,294	0.0005	0.9995	96.65
8.5	2,514,807		0.0000	1.0000	96.60
9.5	2,358,421	814	0.0003	0.9997	96.60
10.5	2,317,626	667	0.0003	0.9997	96.57
11.5	2,251,155		0.0000	1.0000	96.54
12.5	1,915,407		0.0000	1.0000	96.54
13.5	1,715,246	19,775	0.0115	0.9885	96.54
14.5	1,618,355		0.0000	1.0000	95.42
15.5	1,326,533		0.0000	1.0000	95.42
16.5	1,109,781	841	0.0008	0.9992	95.42
17.5	1,017,770		0.0000	1.0000	95.35
18.5	870,439		0.0000	1.0000	95.35
19.5	765,861	6,972	0.0091	0.9909	95.35
20.5	710,109		0.0000	1.0000	94.48
21.5	680,324	2,288	0.0034	0.9966	94.48
22.5	631,488	387	0.0006	0.9994	94.17
23.5	476,222	3,755	0.0079	0.9921	94.11
24.5	381,317	2,645	0.0069	0.9931	93.37
25.5	385,100	1,111	0.0029	0.9971	92.72
26.5	392,466	1,545	0.0039	0.9961	92.45
27.5	333,970	1,054	0.0032	0.9968	92.09
28.5	271,593	5,462	0.0201	0.9799	91.80
29.5	272,463	974	0.0036	0.9964	89.95
30.5	283,561	1,057	0.0037	0.9963	89.63
31.5	280,790	3,213	0.0114	0.9886	89.30
32.5	292,510	1,101	0.0038	0.9962	88.27
33.5	295,731	4,353	0.0147	0.9853	87.94
34.5	286,586		0.0000	1.0000	86.65
35.5	218,185		0.0000	1.0000	86.65
36.5	186,412	17	0.0001	0.9999	86.65
37.5	186,741	266	0.0014	0.9986	86.64
38.5	200,018	27	0.0001	0.9999	86.52

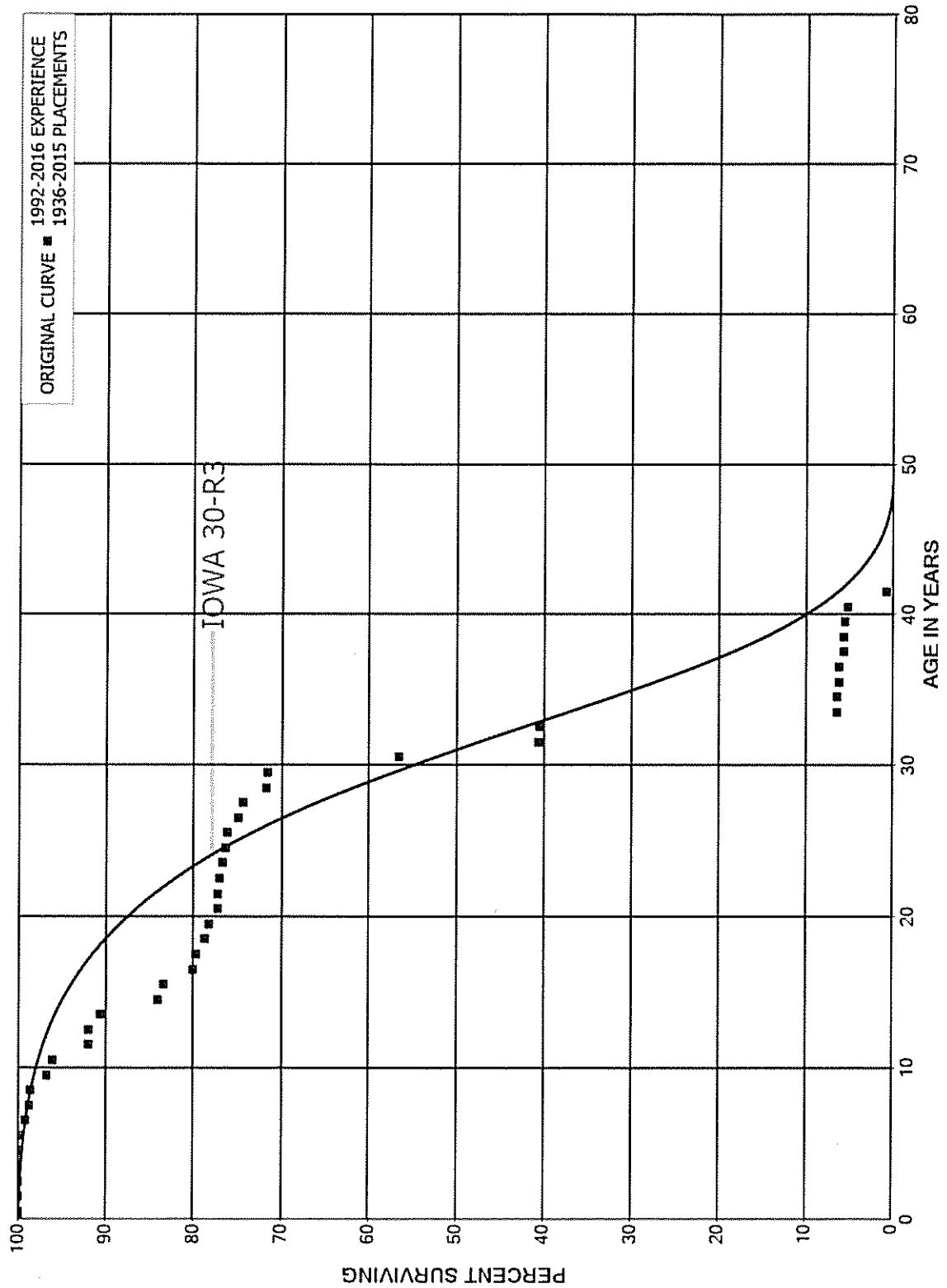
AVISTA CORPORATION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2016			EXPERIENCE BAND 1997-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	506,921	640	0.0013	0.9987	86.50	
40.5	503,966	25,150	0.0499	0.9501	86.39	
41.5	478,801		0.0000	1.0000	82.08	
42.5	473,102		0.0000	1.0000	82.08	
43.5	469,701	306	0.0007	0.9993	82.08	
44.5	464,980	12,994	0.0279	0.9721	82.03	
45.5	437,938	8,447	0.0193	0.9807	79.74	
46.5	418,876		0.0000	1.0000	78.20	
47.5	414,378		0.0000	1.0000	78.20	
48.5	409,267		0.0000	1.0000	78.20	
49.5	404,357	2,583	0.0064	0.9936	78.20	
50.5	380,144	5,283	0.0139	0.9861	77.70	
51.5	365,552		0.0000	1.0000	76.62	
52.5	346,100		0.0000	1.0000	76.62	
53.5	346,039		0.0000	1.0000	76.62	
54.5	346,039		0.0000	1.0000	76.62	
55.5	345,844		0.0000	1.0000	76.62	
56.5	330,682		0.0000	1.0000	76.62	
57.5	308,904		0.0000	1.0000	76.62	
58.5	287,330		0.0000	1.0000	76.62	
59.5	4,815		0.0000	1.0000	76.62	
60.5					76.62	

AVISTA CORPORATION
 ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2015			EXPERIENCE BAND 1992-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,420,130		0.0000	1.0000	100.00
0.5	6,463,446		0.0000	1.0000	100.00
1.5	6,384,404		0.0000	1.0000	100.00
2.5	6,153,825		0.0000	1.0000	100.00
3.5	5,720,977	5,630	0.0010	0.9990	100.00
4.5	5,565,613		0.0000	1.0000	99.90
5.5	4,598,139	32,976	0.0072	0.9928	99.90
6.5	4,265,814	18,843	0.0044	0.9956	99.19
7.5	3,336,956	3,532	0.0011	0.9989	98.75
8.5	2,687,674	50,829	0.0189	0.9811	98.64
9.5	2,405,612	18,279	0.0076	0.9924	96.78
10.5	2,102,405	90,432	0.0430	0.9570	96.04
11.5	1,869,019	351	0.0002	0.9998	91.91
12.5	1,798,447	25,449	0.0142	0.9858	91.89
13.5	1,766,051	127,963	0.0725	0.9275	90.59
14.5	1,822,485	13,734	0.0075	0.9925	84.03
15.5	1,881,892	76,249	0.0405	0.9595	83.40
16.5	1,809,790	7,117	0.0039	0.9961	80.02
17.5	1,768,861	22,766	0.0129	0.9871	79.70
18.5	1,749,153	8,688	0.0050	0.9950	78.68
19.5	1,732,194	21,131	0.0122	0.9878	78.29
20.5	1,711,632	1,792	0.0010	0.9990	77.33
21.5	1,699,445	4,309	0.0025	0.9975	77.25
22.5	564,866	2,614	0.0046	0.9954	77.05
23.5	452,435	1,807	0.0040	0.9960	76.70
24.5	403,118	1,248	0.0031	0.9969	76.39
25.5	402,993	6,519	0.0162	0.9838	76.15
26.5	397,045	2,934	0.0074	0.9926	74.92
27.5	402,012	14,015	0.0349	0.9651	74.37
28.5	388,728	731	0.0019	0.9981	71.78
29.5	388,361	81,669	0.2103	0.7897	71.64
30.5	306,854	86,560	0.2821	0.7179	56.58
31.5	220,835	542	0.0025	0.9975	40.62
32.5	220,569	185,462	0.8408	0.1592	40.52
33.5	35,667	560	0.0157	0.9843	6.45
34.5	40,564	831	0.0205	0.9795	6.35
35.5	40,175	442	0.0110	0.9890	6.22
36.5	40,355	3,227	0.0800	0.9200	6.15
37.5	37,193	65	0.0017	0.9983	5.66
38.5	37,858	730	0.0193	0.9807	5.65

AVISTA CORPORATION

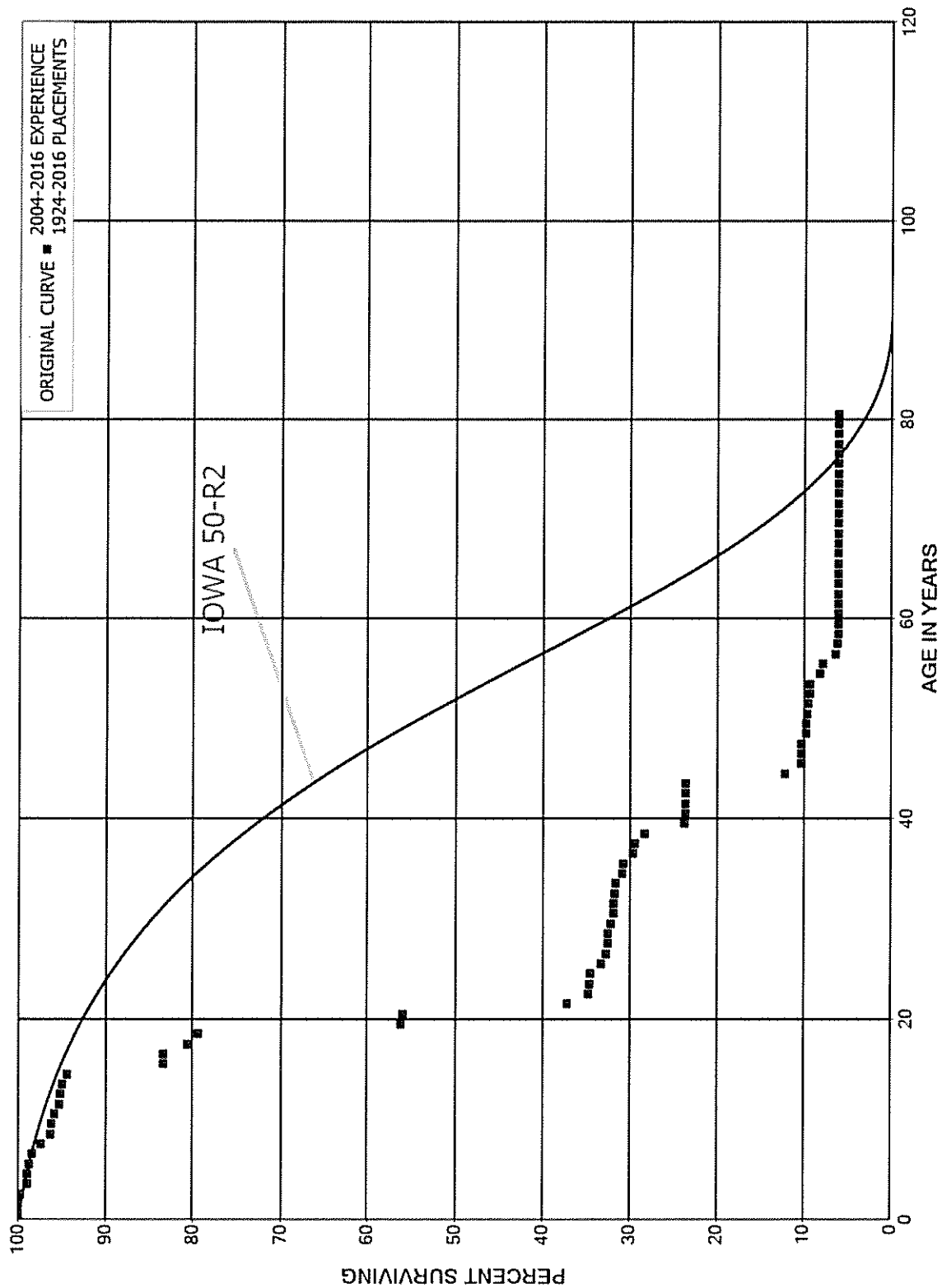
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2015			EXPERIENCE BAND 1992-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	37,198	2,724	0.0732	0.9268	5.54	
40.5	34,474	29,848	0.8658	0.1342	5.13	
41.5	4,626		0.0000	1.0000	0.69	
42.5	4,894	268	0.0548	0.9452	0.69	
43.5	7,260	169	0.0233	0.9767	0.65	
44.5	10,921	3,830	0.3507	0.6493	0.64	
45.5	9,379	2,288	0.2440	0.7560	0.41	
46.5	7,091		0.0000	1.0000	0.31	
47.5	7,091		0.0000	1.0000	0.31	
48.5	7,265	4,800	0.6607	0.3393	0.31	
49.5	2,465		0.0000	1.0000	0.11	
50.5	2,601	136	0.0523	0.9477	0.11	
51.5	2,465		0.0000	1.0000	0.10	
52.5	2,465		0.0000	1.0000	0.10	
53.5	2,465		0.0000	1.0000	0.10	
54.5	2,465		0.0000	1.0000	0.10	
55.5	3,019	554	0.1835	0.8165	0.10	
56.5	2,465		0.0000	1.0000	0.08	
57.5	2,465		0.0000	1.0000	0.08	
58.5	2,465		0.0000	1.0000	0.08	
59.5	2,465		0.0000	1.0000	0.08	
60.5	2,465		0.0000	1.0000	0.08	
61.5	2,465	2,465	1.0000		0.08	
62.5						

COMMON PLANT

AVISTA CORPORATION
 ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2016			EXPERIENCE BAND 2004-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	114,638,406		0.0000	1.0000	100.00
0.5	102,117,858	47,152	0.0005	0.9995	100.00
1.5	86,961,812	174,042	0.0020	0.9980	99.95
2.5	81,724,730	620,050	0.0076	0.9924	99.75
3.5	65,562,376	40,302	0.0006	0.9994	99.00
4.5	55,628,986	112,087	0.0020	0.9980	98.94
5.5	44,110,106	131,361	0.0030	0.9970	98.74
6.5	37,279,934	384,306	0.0103	0.9897	98.44
7.5	28,686,599	343,146	0.0120	0.9880	97.43
8.5	21,342,257	21,339	0.0010	0.9990	96.26
9.5	20,974,305	76,363	0.0036	0.9964	96.17
10.5	16,456,938	83,366	0.0051	0.9949	95.82
11.5	16,951,722	37,441	0.0022	0.9978	95.33
12.5	16,887,721	34,413	0.0020	0.9980	95.12
13.5	16,368,586	95,706	0.0058	0.9942	94.93
14.5	16,471,673	1,915,522	0.1163	0.8837	94.37
15.5	14,015,045	3,167	0.0002	0.9998	83.40
16.5	12,084,062	406,133	0.0336	0.9664	83.38
17.5	14,279,173	210,897	0.0148	0.9852	80.58
18.5	12,917,008	3,776,449	0.2924	0.7076	79.39
19.5	8,794,038	30,993	0.0035	0.9965	56.18
20.5	8,564,249	2,884,269	0.3368	0.6632	55.98
21.5	5,657,448	372,868	0.0659	0.9341	37.13
22.5	5,089,447	7,365	0.0014	0.9986	34.68
23.5	2,907,767	10,230	0.0035	0.9965	34.63
24.5	2,784,490	103,024	0.0370	0.9630	34.51
25.5	2,597,911	35,311	0.0136	0.9864	33.23
26.5	2,215,179	18,937	0.0085	0.9915	32.78
27.5	2,354,144		0.0000	1.0000	32.50
28.5	2,368,275	20,276	0.0086	0.9914	32.50
29.5	2,386,610	25,544	0.0107	0.9893	32.22
30.5	2,286,504	1,241	0.0005	0.9995	31.88
31.5	1,983,457	5,490	0.0028	0.9972	31.86
32.5	1,908,833	6,457	0.0034	0.9966	31.77
33.5	1,962,729	54,272	0.0277	0.9723	31.66
34.5	1,834,920	4,828	0.0026	0.9974	30.79
35.5	1,741,349	63,992	0.0367	0.9633	30.71
36.5	1,695,655	7,383	0.0044	0.9956	29.58
37.5	1,447,928	55,757	0.0385	0.9615	29.45
38.5	1,341,009	219,444	0.1636	0.8364	28.31

AVISTA CORPORATION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2016			EXPERIENCE BAND 2004-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,118,032	2,128	0.0019	0.9981	23.68	
40.5	845,986	1,187	0.0014	0.9986	23.64	
41.5	783,125		0.0000	1.0000	23.60	
42.5	180,767		0.0000	1.0000	23.60	
43.5	190,214	92,124	0.4843	0.5157	23.60	
44.5	168,929	25,600	0.1515	0.8485	12.17	
45.5	308,328		0.0000	1.0000	10.33	
46.5	462,952		0.0000	1.0000	10.33	
47.5	560,853	33,583	0.0599	0.9401	10.33	
48.5	527,270	1,754	0.0033	0.9967	9.71	
49.5	492,782	2,140	0.0043	0.9957	9.68	
50.5	501,874	6,544	0.0130	0.9870	9.63	
51.5	496,544	13,718	0.0276	0.9724	9.51	
52.5	482,737		0.0000	1.0000	9.25	
53.5	478,313	55,774	0.1166	0.8834	9.25	
54.5	425,182	17,292	0.0407	0.9593	8.17	
55.5	405,946	75,598	0.1862	0.8138	7.84	
56.5	332,298	10,804	0.0325	0.9675	6.38	
57.5	289,856	3,348	0.0116	0.9884	6.17	
58.5	121,509		0.0000	1.0000	6.10	
59.5	17,655		0.0000	1.0000	6.10	
60.5	17,159		0.0000	1.0000	6.10	
61.5	5,927		0.0000	1.0000	6.10	
62.5	15,027		0.0000	1.0000	6.10	
63.5	5,035		0.0000	1.0000	6.10	
64.5	3,821		0.0000	1.0000	6.10	
65.5	3,911		0.0000	1.0000	6.10	
66.5	4,802		0.0000	1.0000	6.10	
67.5	3,070		0.0000	1.0000	6.10	
68.5	4,218		0.0000	1.0000	6.10	
69.5	2,268		0.0000	1.0000	6.10	
70.5	77,528		0.0000	1.0000	6.10	
71.5	77,068		0.0000	1.0000	6.10	
72.5	77,528		0.0000	1.0000	6.10	
73.5	77,068		0.0000	1.0000	6.10	
74.5	77,042		0.0000	1.0000	6.10	
75.5	77,068		0.0000	1.0000	6.10	
76.5	76,950		0.0000	1.0000	6.10	
77.5	76,451		0.0000	1.0000	6.10	
78.5	76,950		0.0000	1.0000	6.10	

AVISTA CORPORATION

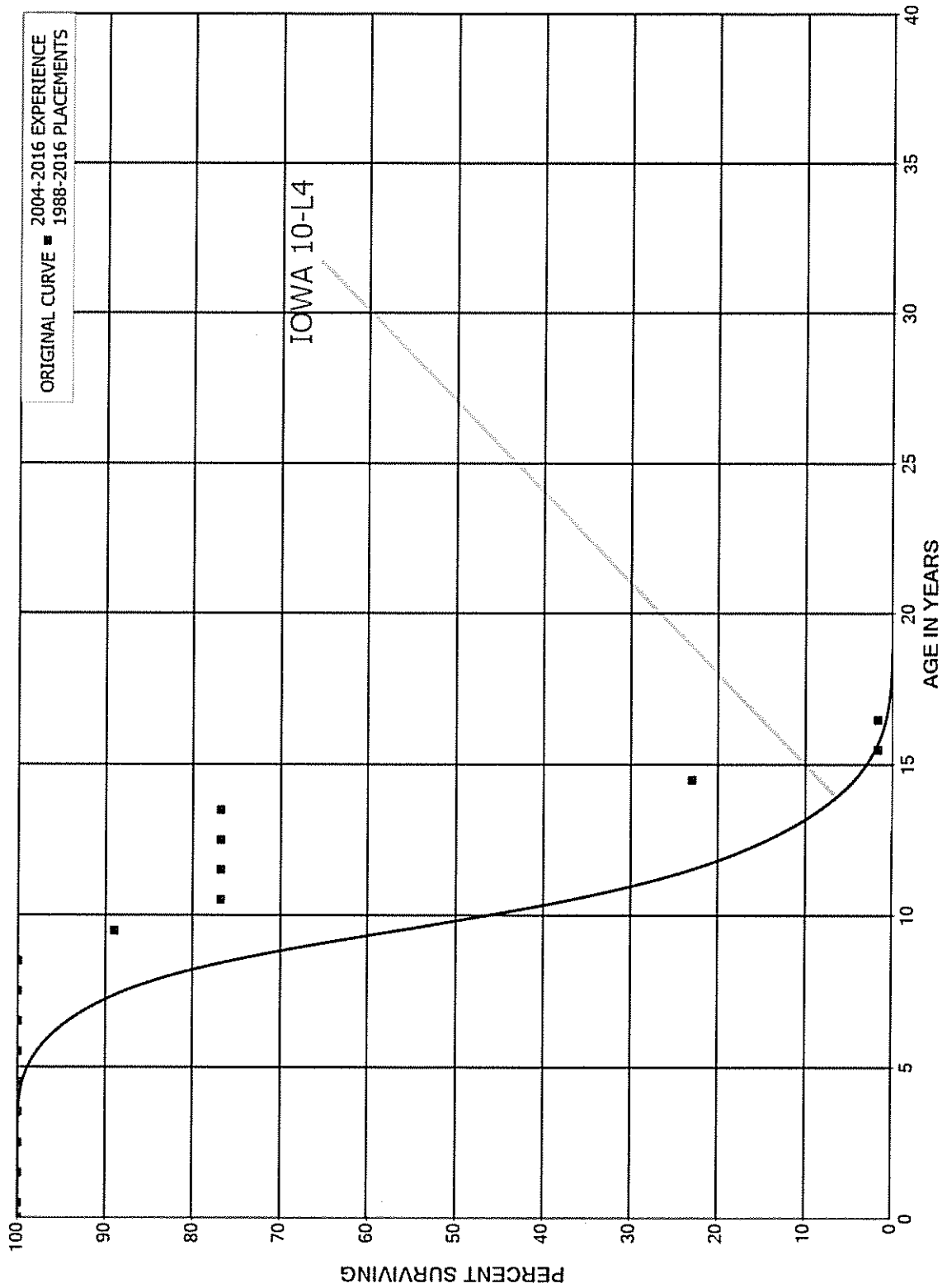
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2016			EXPERIENCE BAND 2004-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	75,397		0.0000	1.0000	6.10
80.5	75,397		0.0000	1.0000	6.10
81.5	137		0.0000	1.0000	6.10
82.5	75,397		0.0000	1.0000	6.10
83.5	137		0.0000	1.0000	6.10
84.5	137		0.0000	1.0000	6.10
85.5	137		0.0000	1.0000	6.10
86.5	137		0.0000	1.0000	6.10
87.5	137		0.0000	1.0000	6.10
88.5	137		0.0000	1.0000	6.10
89.5	137		0.0000	1.0000	6.10
90.5	137		0.0000	1.0000	6.10
91.5	137		0.0000	1.0000	6.10
92.5					6.10

ELECTRIC, GAS AND COMMON PLANT

AVISTA CORPORATION
 ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



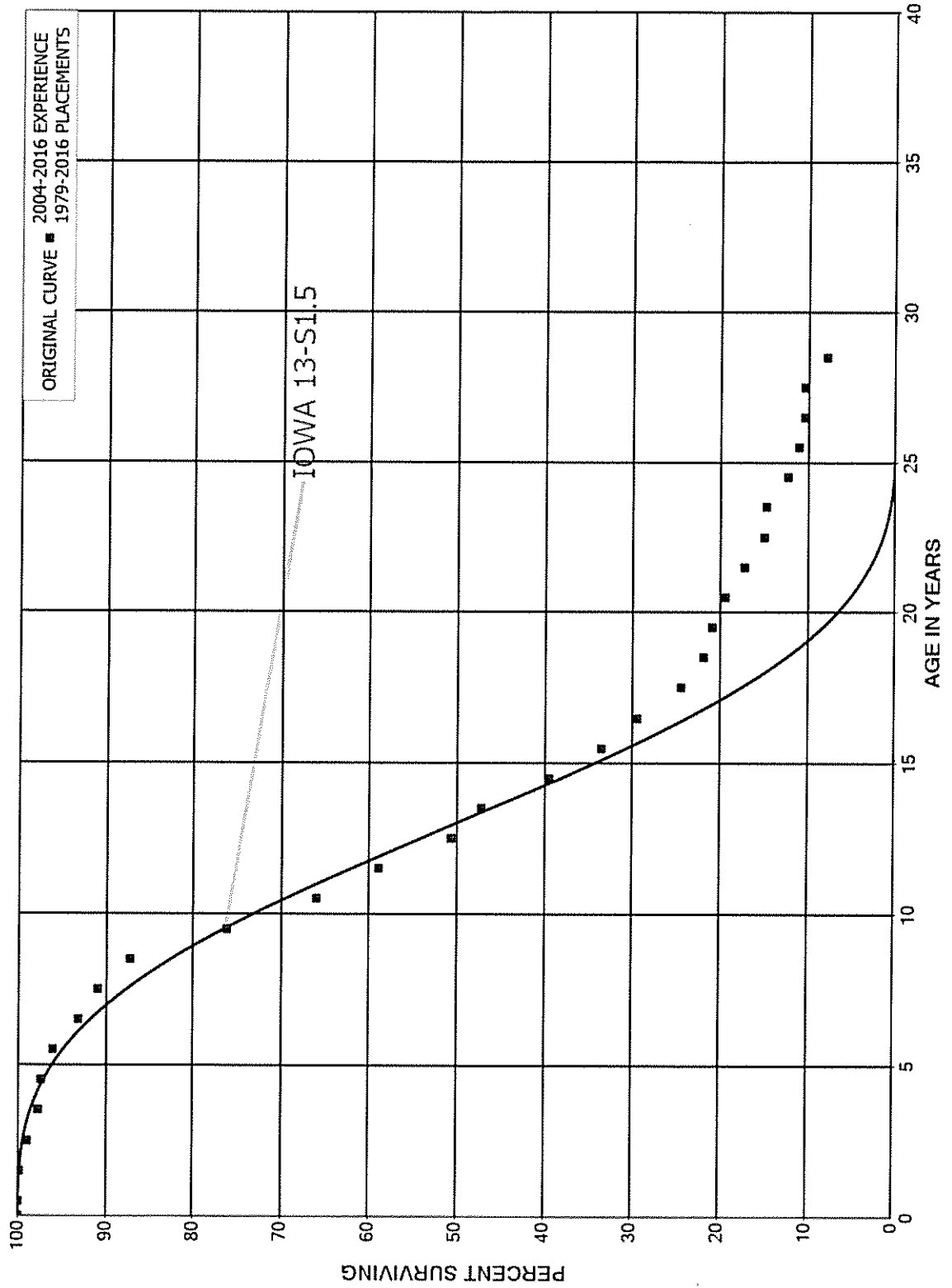
AVISTA CORPORATION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2016			EXPERIENCE BAND 2004-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	172,556		0.0000	1.0000	100.00
0.5	134,402		0.0000	1.0000	100.00
1.5	134,402		0.0000	1.0000	100.00
2.5	172,576		0.0000	1.0000	100.00
3.5	172,576		0.0000	1.0000	100.00
4.5	172,576		0.0000	1.0000	100.00
5.5	132,706		0.0000	1.0000	100.00
6.5	223,388		0.0000	1.0000	100.00
7.5	164,706		0.0000	1.0000	100.00
8.5	164,706	18,206	0.1105	0.8895	100.00
9.5	146,500	19,968	0.1363	0.8637	88.95
10.5	126,532		0.0000	1.0000	76.82
11.5	126,532		0.0000	1.0000	76.82
12.5	126,532		0.0000	1.0000	76.82
13.5	129,207	90,682	0.7018	0.2982	76.82
14.5	38,526	35,850	0.9306	0.0694	22.91
15.5	5,110		0.0000	1.0000	1.59
16.5	5,110		0.0000	1.0000	1.59
17.5	5,110		0.0000	1.0000	1.59
18.5	5,110		0.0000	1.0000	1.59
19.5	5,110		0.0000	1.0000	1.59
20.5	5,110	2,675	0.5236	0.4764	1.59
21.5	2,434		0.0000	1.0000	0.76
22.5	2,434	2,434	1.0000		0.76
23.5					

AVISTA CORPORATION
 ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



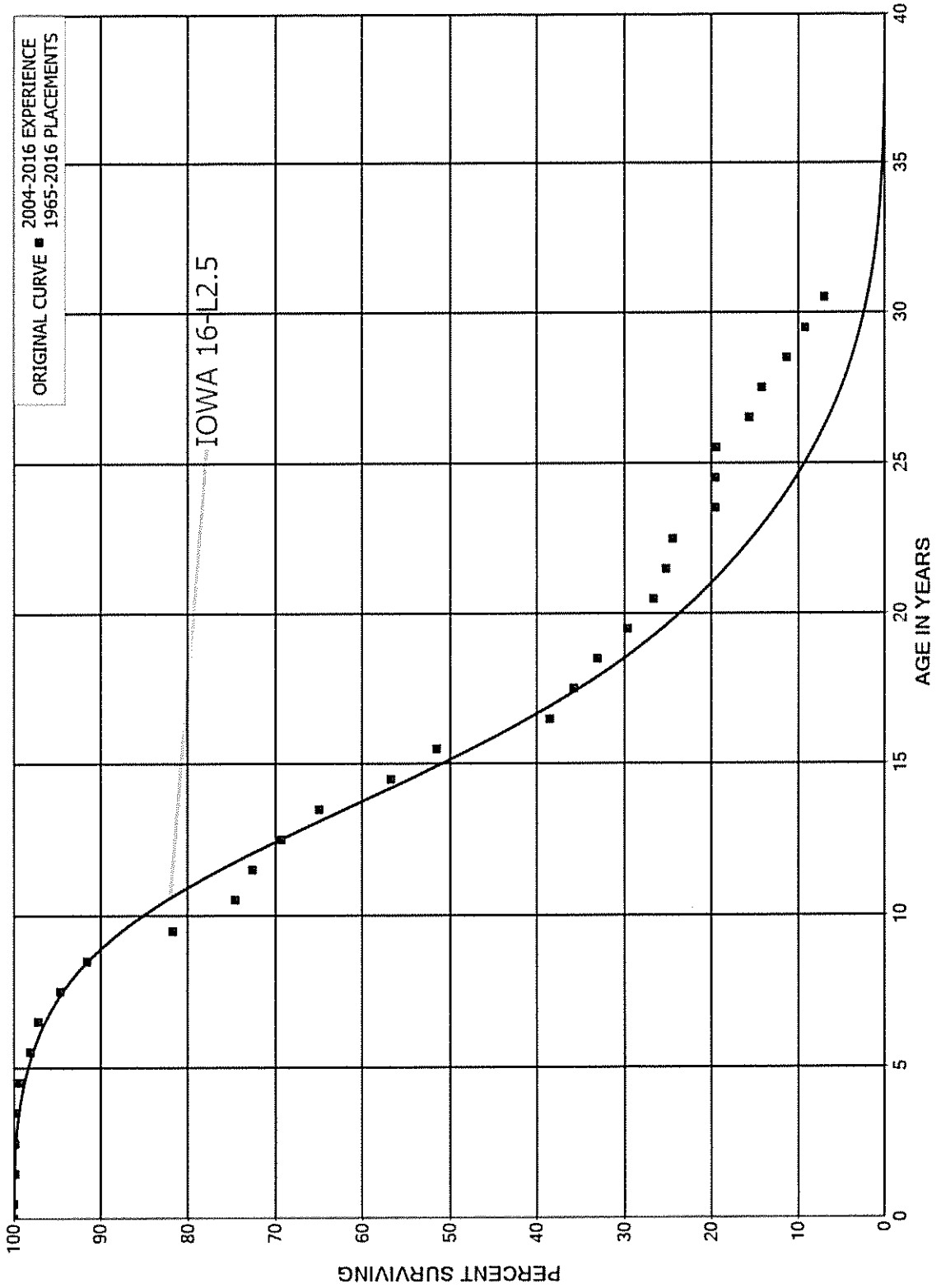
AVISTA CORPORATION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2016			EXPERIENCE BAND 2004-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,982,175		0.0000	1.0000	100.00
0.5	16,784,738	31,290	0.0019	0.9981	100.00
1.5	14,058,019	116,169	0.0083	0.9917	99.81
2.5	12,849,514	157,711	0.0123	0.9877	98.99
3.5	10,400,654	43,385	0.0042	0.9958	97.77
4.5	9,404,291	127,654	0.0136	0.9864	97.37
5.5	7,456,913	220,298	0.0295	0.9705	96.04
6.5	6,575,614	156,391	0.0238	0.9762	93.21
7.5	5,697,327	230,513	0.0405	0.9595	90.99
8.5	4,991,231	634,280	0.1271	0.8729	87.31
9.5	4,424,143	593,542	0.1342	0.8658	76.21
10.5	3,593,540	380,316	0.1058	0.8942	65.99
11.5	3,465,190	491,054	0.1417	0.8583	59.00
12.5	3,020,237	204,623	0.0678	0.9322	50.64
13.5	2,911,935	473,720	0.1627	0.8373	47.21
14.5	2,480,035	374,835	0.1511	0.8489	39.53
15.5	1,920,339	239,375	0.1247	0.8753	33.56
16.5	1,448,819	245,984	0.1698	0.8302	29.37
17.5	1,131,885	119,749	0.1058	0.8942	24.39
18.5	955,848	44,761	0.0468	0.9532	21.81
19.5	729,262	48,995	0.0672	0.9328	20.79
20.5	739,177	85,791	0.1161	0.8839	19.39
21.5	589,990	77,128	0.1307	0.8693	17.14
22.5	524,556	7,569	0.0144	0.9856	14.90
23.5	427,074	71,069	0.1664	0.8336	14.68
24.5	284,915	27,279	0.0957	0.9043	12.24
25.5	219,766	13,791	0.0628	0.9372	11.07
26.5	154,993		0.0000	1.0000	10.37
27.5	143,057	35,575	0.2487	0.7513	10.37
28.5	107,483	6,343	0.0590	0.9410	7.79
29.5	101,139	4,890	0.0483	0.9517	7.33
30.5	85,898	14,103	0.1642	0.8358	6.98
31.5	66,848	8,914	0.1333	0.8667	5.83
32.5	57,934		0.0000	1.0000	5.06
33.5	55,666		0.0000	1.0000	5.06
34.5	46,106		0.0000	1.0000	5.06
35.5	16,793		0.0000	1.0000	5.06
36.5	11,389		0.0000	1.0000	5.06
37.5					5.06

AVISTA CORPORATION
 ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2016

EXPERIENCE BAND 2004-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,879,926		0.0000	1.0000	100.00
0.5	20,762,252	38,844	0.0019	0.9981	100.00
1.5	17,711,532		0.0000	1.0000	99.81
2.5	15,533,721	7,506	0.0005	0.9995	99.81
3.5	13,267,979	63,527	0.0048	0.9952	99.76
4.5	11,765,821	139,922	0.0119	0.9881	99.29
5.5	10,808,081	102,669	0.0095	0.9905	98.11
6.5	6,061,063	158,503	0.0262	0.9738	97.17
7.5	4,942,400	162,551	0.0329	0.9671	94.63
8.5	3,891,618	418,295	0.1075	0.8925	91.52
9.5	3,669,416	319,810	0.0872	0.9128	81.68
10.5	3,225,765	85,211	0.0264	0.9736	74.56
11.5	3,155,509	143,273	0.0454	0.9546	72.59
12.5	3,037,606	188,398	0.0620	0.9380	69.30
13.5	2,663,327	340,632	0.1279	0.8721	65.00
14.5	2,246,119	207,210	0.0923	0.9077	56.69
15.5	2,037,362	511,681	0.2511	0.7489	51.46
16.5	1,559,775	114,145	0.0732	0.9268	38.53
17.5	1,651,592	125,028	0.0757	0.9243	35.71
18.5	1,588,367	165,379	0.1041	0.8959	33.01
19.5	1,549,144	157,643	0.1018	0.8982	29.57
20.5	1,449,499	77,397	0.0534	0.9466	26.56
21.5	1,344,515	39,453	0.0293	0.9707	25.15
22.5	1,204,022	243,041	0.2019	0.7981	24.41
23.5	846,488		0.0000	1.0000	19.48
24.5	805,468	1,888	0.0023	0.9977	19.48
25.5	741,328	147,788	0.1994	0.8006	19.44
26.5	578,261	53,157	0.0919	0.9081	15.56
27.5	520,316	105,567	0.2029	0.7971	14.13
28.5	417,644	78,239	0.1873	0.8127	11.26
29.5	283,713	69,487	0.2449	0.7551	9.15
30.5	162,082		0.0000	1.0000	6.91
31.5	110,398		0.0000	1.0000	6.91
32.5	32,352		0.0000	1.0000	6.91
33.5	32,352	3,582	0.1107	0.8893	6.91
34.5	28,770	5,213	0.1812	0.8188	6.15
35.5	23,556		0.0000	1.0000	5.03
36.5	23,556	23,555	1.0000	0.0000	5.03
37.5	14,274	1	0.0001	0.9999	0.00
38.5	15,883		0.0000	1.0000	0.00

AVISTA CORPORATION

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

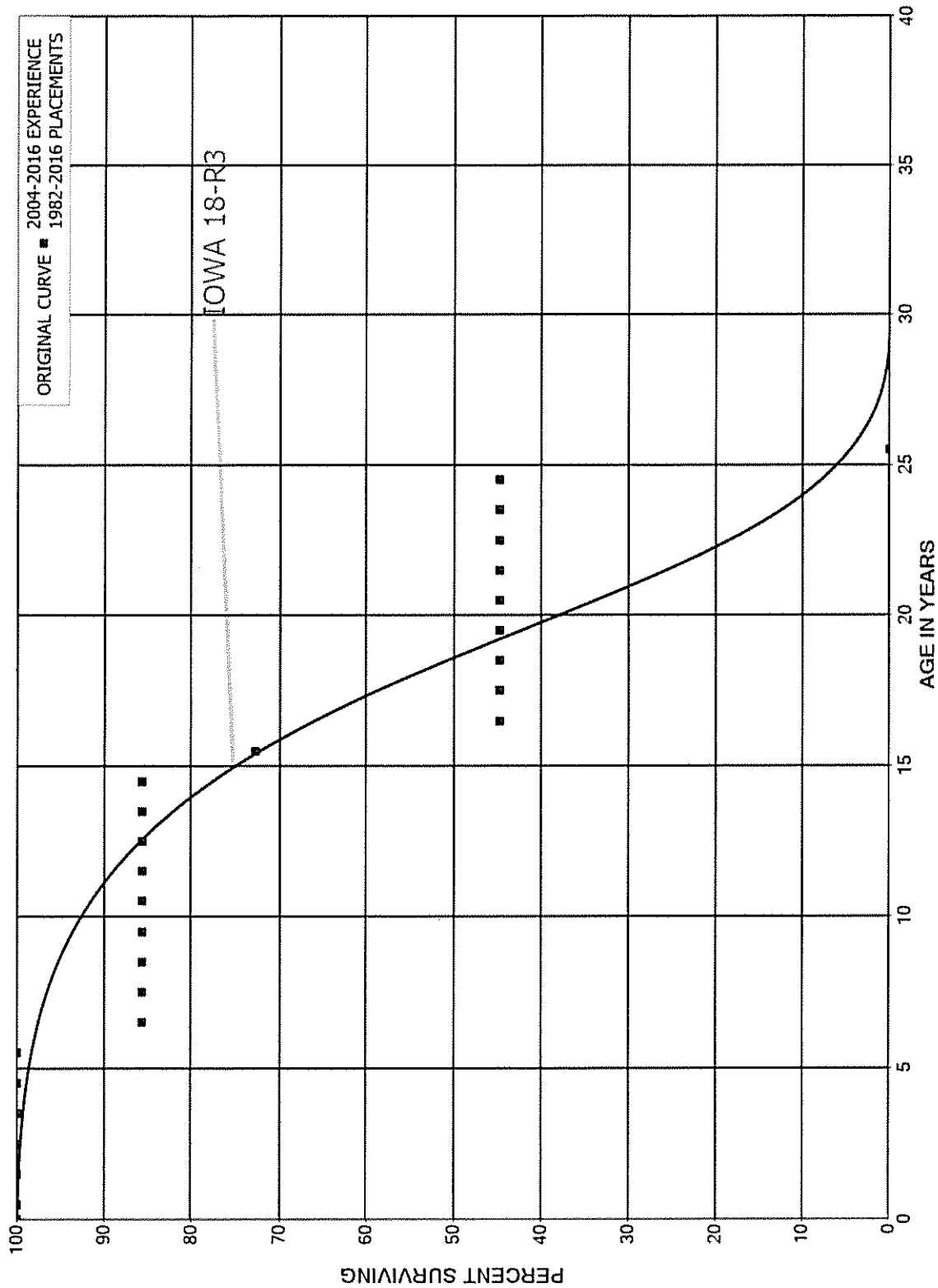
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2016

EXPERIENCE BAND 2004-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,883		0.0000	1.0000	0.00
40.5	15,883		0.0000	1.0000	0.00
41.5	15,883		0.0000	1.0000	0.00
42.5	15,883		0.0000	1.0000	0.00
43.5	15,883		0.0000	1.0000	0.00
44.5	15,883		0.0000	1.0000	0.00
45.5	15,883		0.0000	1.0000	0.00
46.5	15,883		0.0000	1.0000	0.00
47.5	15,883		0.0000	1.0000	0.00
48.5	15,883		0.0000	1.0000	0.00
49.5	15,883		0.0000	1.0000	0.00
50.5	1,609		0.0000	1.0000	0.00
51.5					0.00

AVISTA CORPORATION
 ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

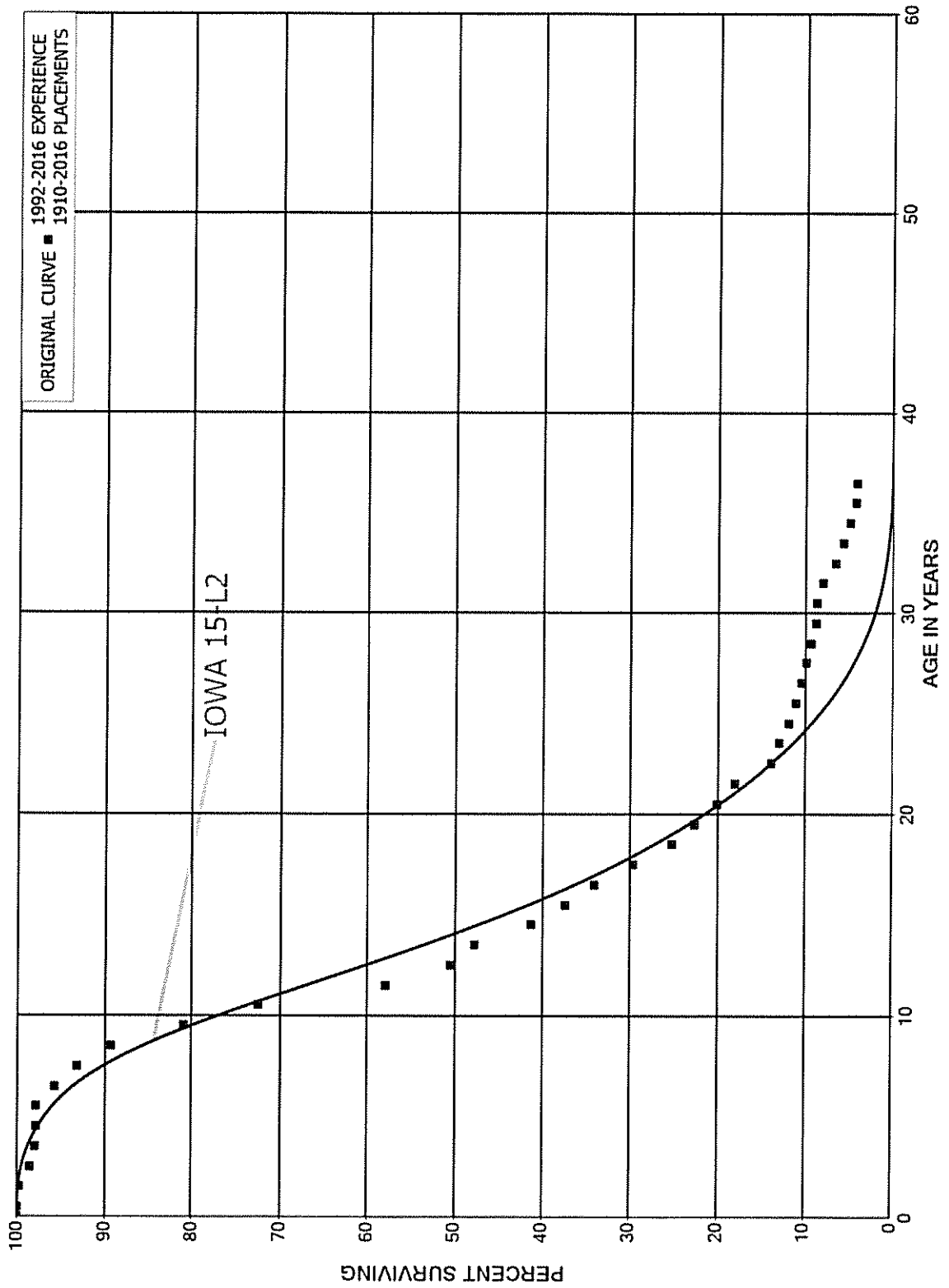
ORIGINAL LIFE TABLE

PLACEMENT BAND 1982-2016

EXPERIENCE BAND 2004-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,316,247		0.0000	1.0000	100.00
0.5	8,048,399		0.0000	1.0000	100.00
1.5	7,131,764		0.0000	1.0000	100.00
2.5	5,765,426		0.0000	1.0000	100.00
3.5	310,191		0.0000	1.0000	100.00
4.5	310,191		0.0000	1.0000	100.00
5.5	310,191	44,618	0.1438	0.8562	100.00
6.5	145,252		0.0000	1.0000	85.62
7.5	212,019		0.0000	1.0000	85.62
8.5	973,000		0.0000	1.0000	85.62
9.5	973,000		0.0000	1.0000	85.62
10.5	871,288		0.0000	1.0000	85.62
11.5	963,677		0.0000	1.0000	85.62
12.5	197,815		0.0000	1.0000	85.62
13.5	197,815		0.0000	1.0000	85.62
14.5	197,815	29,740	0.1503	0.8497	85.62
15.5	168,074	64,802	0.3856	0.6144	72.74
16.5	94,355		0.0000	1.0000	44.70
17.5	94,355		0.0000	1.0000	44.70
18.5	94,355		0.0000	1.0000	44.70
19.5	94,355		0.0000	1.0000	44.70
20.5	92,389		0.0000	1.0000	44.70
21.5	166,391		0.0000	1.0000	44.70
22.5	166,391		0.0000	1.0000	44.70
23.5	166,391		0.0000	1.0000	44.70
24.5	74,002	74,002	1.0000		44.70
25.5					

AVISTA CORPORATION
 ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - OTHER
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2016

EXPERIENCE BAND 1992-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,185,861	3,286	0.0004	0.9996	100.00
0.5	8,785,272	21,274	0.0024	0.9976	99.96
1.5	7,966,107	96,094	0.0121	0.9879	99.72
2.5	7,222,517	43,757	0.0061	0.9939	98.52
3.5	6,464,849	7,016	0.0011	0.9989	97.92
4.5	5,455,076		0.0000	1.0000	97.82
5.5	5,516,569	116,060	0.0210	0.9790	97.82
6.5	5,335,878	142,056	0.0266	0.9734	95.76
7.5	4,374,014	183,789	0.0420	0.9580	93.21
8.5	4,216,891	392,908	0.0932	0.9068	89.29
9.5	3,796,875	395,917	0.1043	0.8957	80.97
10.5	3,182,196	640,336	0.2012	0.7988	72.53
11.5	2,650,929	340,775	0.1285	0.8715	57.93
12.5	2,343,782	127,019	0.0542	0.9458	50.49
13.5	2,290,983	310,866	0.1357	0.8643	47.75
14.5	2,002,466	188,704	0.0942	0.9058	41.27
15.5	1,857,697	163,520	0.0880	0.9120	37.38
16.5	1,819,601	239,345	0.1315	0.8685	34.09
17.5	1,603,286	241,864	0.1509	0.8491	29.61
18.5	1,278,052	126,665	0.0991	0.9009	25.14
19.5	1,128,532	126,230	0.1119	0.8881	22.65
20.5	1,006,263	104,247	0.1036	0.8964	20.12
21.5	884,188	207,535	0.2347	0.7653	18.03
22.5	658,281	41,149	0.0625	0.9375	13.80
23.5	604,270	53,065	0.0878	0.9122	12.94
24.5	552,407	34,308	0.0621	0.9379	11.80
25.5	506,847	32,434	0.0640	0.9360	11.07
26.5	450,349	23,895	0.0531	0.9469	10.36
27.5	428,661	24,190	0.0564	0.9436	9.81
28.5	391,721	21,730	0.0555	0.9445	9.26
29.5	376,451	7,030	0.0187	0.9813	8.74
30.5	368,762	24,648	0.0668	0.9332	8.58
31.5	314,589	59,849	0.1902	0.8098	8.01
32.5	245,179	32,374	0.1320	0.8680	6.48
33.5	193,247	28,975	0.1499	0.8501	5.63
34.5	151,206	19,174	0.1268	0.8732	4.78
35.5	131,206	2,827	0.0215	0.9785	4.18
36.5	104,777	6,070	0.0579	0.9421	4.09
37.5	78,944	5,474	0.0693	0.9307	3.85
38.5	68,749	7,188	0.1045	0.8955	3.58

AVISTA CORPORATION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2016			EXPERIENCE BAND 1992-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	66,471	8,082	0.1216	0.8784	3.21	
40.5	58,390	1,347	0.0231	0.9769	2.82	
41.5	56,390	2,309	0.0409	0.9591	2.75	
42.5	56,107	5,097	0.0908	0.9092	2.64	
43.5	52,045	1,683	0.0323	0.9677	2.40	
44.5	51,699	3,308	0.0640	0.9360	2.32	
45.5	47,163	1,297	0.0275	0.9725	2.17	
46.5	45,866	2,574	0.0561	0.9439	2.11	
47.5	38,208	2,364	0.0619	0.9381	2.00	
48.5	34,204	348	0.0102	0.9898	1.87	
49.5	33,856	434	0.0128	0.9872	1.85	
50.5	33,422	29	0.0009	0.9991	1.83	
51.5	34,265		0.0000	1.0000	1.83	
52.5	36,286	3,384	0.0933	0.9067	1.83	
53.5	19,438	118	0.0061	0.9939	1.66	
54.5	12,812	860	0.0671	0.9329	1.65	
55.5	12,429		0.0000	1.0000	1.54	
56.5	12,429	5,418	0.4359	0.5641	1.54	
57.5	7,011		0.0000	1.0000	0.87	
58.5	7,011		0.0000	1.0000	0.87	
59.5	7,011	347	0.0495	0.9505	0.87	
60.5	6,892	916	0.1330	0.8670	0.82	
61.5	5,975	432	0.0723	0.9277	0.71	
62.5	5,543	751	0.1355	0.8645	0.66	
63.5	5,020	2	0.0004	0.9996	0.57	
64.5	5,406		0.0000	1.0000	0.57	
65.5	5,406	894	0.1654	0.8346	0.57	
66.5	4,512		0.0000	1.0000	0.48	
67.5	4,251	189	0.0445	0.9555	0.48	
68.5	4,062	440	0.1084	0.8916	0.46	
69.5	3,621	1,171	0.3234	0.6766	0.41	
70.5	2,450	79	0.0323	0.9677	0.28	
71.5	2,371	280	0.1180	0.8820	0.27	
72.5	2,091	299	0.1428	0.8572	0.24	
73.5	1,793	460	0.2567	0.7433	0.20	
74.5	1,332	476	0.3574	0.6426	0.15	
75.5	856		0.0000	1.0000	0.10	
76.5	856		0.0000	1.0000	0.10	
77.5	856	228	0.2658	0.7342	0.10	
78.5	629	227	0.3605	0.6395	0.07	

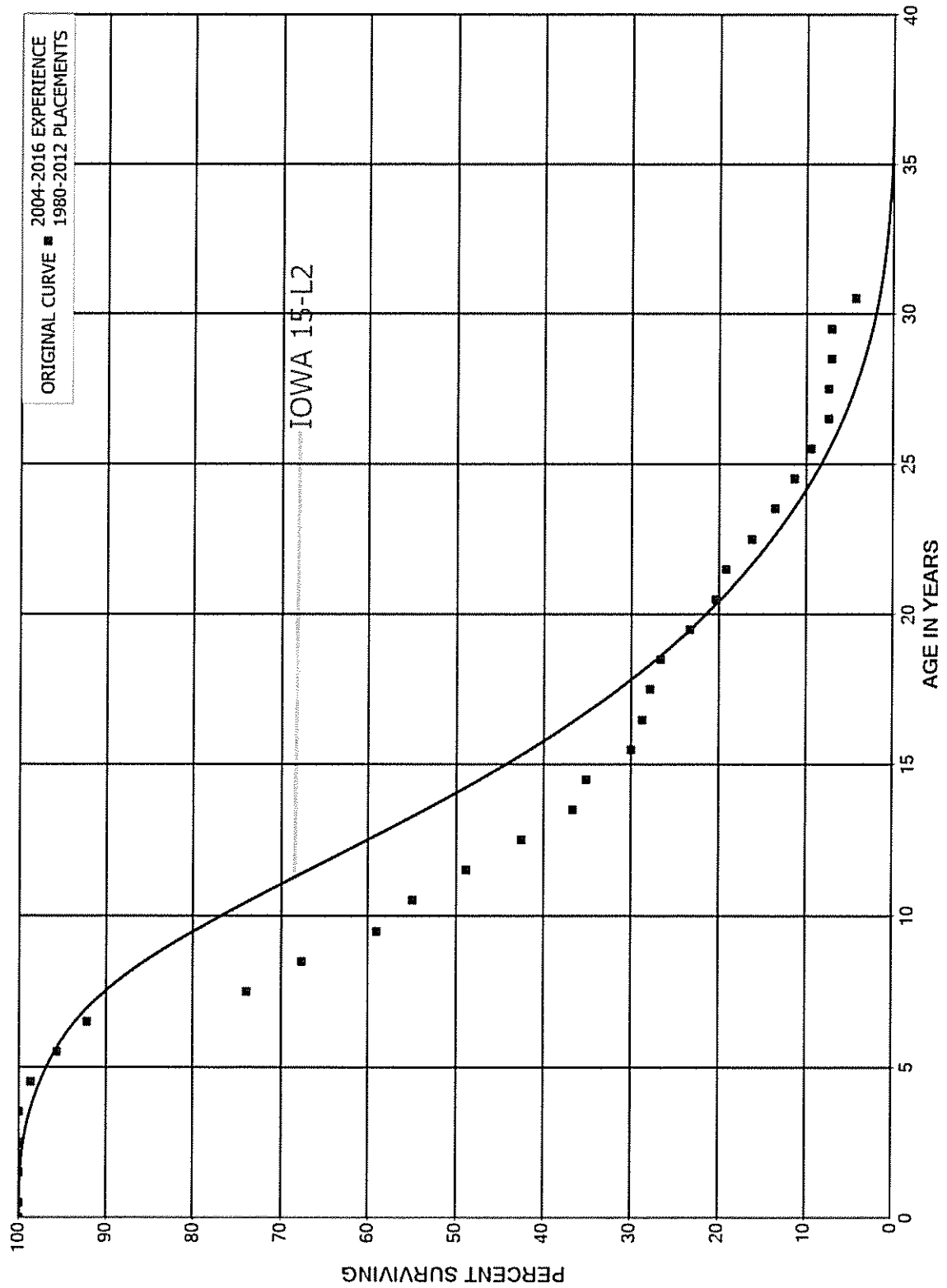
AVISTA CORPORATION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2016			EXPERIENCE BAND 1992-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	402		0.0000	1.0000	0.05	
80.5	402	1	0.0025	0.9975	0.05	
81.5	629	401	0.6380	0.3620	0.05	
82.5	228		0.0000	1.0000	0.02	
83.5	228		0.0000	1.0000	0.02	
84.5	228		0.0000	1.0000	0.02	
85.5	228		0.0000	1.0000	0.02	
86.5	228		0.0000	1.0000	0.02	
87.5	228		0.0000	1.0000	0.02	
88.5	228		0.0000	1.0000	0.02	
89.5	228		0.0000	1.0000	0.02	
90.5	228		0.0000	1.0000	0.02	
91.5	228		0.0000	1.0000	0.02	
92.5	228		0.0000	1.0000	0.02	
93.5	228		0.0000	1.0000	0.02	
94.5	228		0.0000	1.0000	0.02	
95.5	228		0.0000	1.0000	0.02	
96.5	228		0.0000	1.0000	0.02	
97.5	228		0.0000	1.0000	0.02	
98.5	228	228	1.0000		0.02	
99.5						

AVISTA CORPORATION
 ACCOUNT 396.3 POWER OPERATED EQUIPMENT - MEDIUM TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 396.3 POWER OPERATED EQUIPMENT - MEDIUM TRUCKS

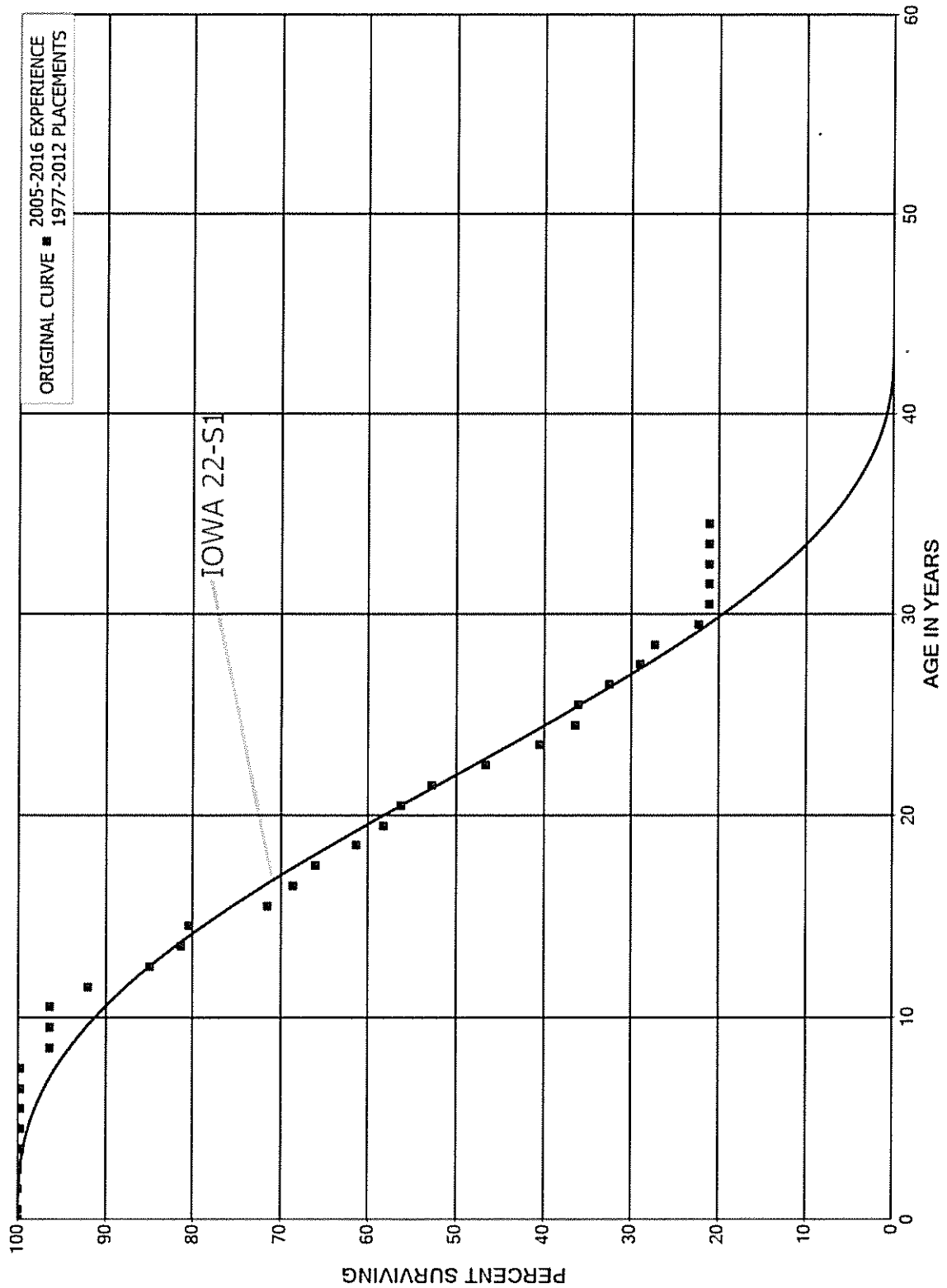
ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2012

EXPERIENCE BAND 2004-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,379,599		0.0000	1.0000	100.00
0.5	7,379,599		0.0000	1.0000	100.00
1.5	7,379,599		0.0000	1.0000	100.00
2.5	7,379,599		0.0000	1.0000	100.00
3.5	7,648,137	104,675	0.0137	0.9863	100.00
4.5	6,909,607	209,951	0.0304	0.9696	98.63
5.5	6,604,636	238,829	0.0362	0.9638	95.63
6.5	5,498,319	1,089,171	0.1981	0.8019	92.18
7.5	3,056,439	258,637	0.0846	0.9154	73.92
8.5	2,908,058	370,327	0.1273	0.8727	67.66
9.5	2,672,328	186,496	0.0698	0.9302	59.05
10.5	2,790,923	311,399	0.1116	0.8884	54.92
11.5	2,853,584	369,885	0.1296	0.8704	48.80
12.5	2,582,394	355,533	0.1377	0.8623	42.47
13.5	2,226,862	95,287	0.0428	0.9572	36.62
14.5	2,131,575	312,694	0.1467	0.8533	35.06
15.5	1,818,881	73,444	0.0404	0.9596	29.91
16.5	1,851,529	52,954	0.0286	0.9714	28.71
17.5	2,032,442	93,739	0.0461	0.9539	27.89
18.5	2,031,219	249,969	0.1231	0.8769	26.60
19.5	1,518,301	197,344	0.1300	0.8700	23.33
20.5	1,386,481	78,022	0.0563	0.9437	20.29
21.5	1,206,251	187,934	0.1558	0.8442	19.15
22.5	810,618	131,683	0.1624	0.8376	16.17
23.5	634,711	105,595	0.1664	0.8336	13.54
24.5	415,767	70,610	0.1698	0.8302	11.29
25.5	343,392	73,359	0.2136	0.7864	9.37
26.5	270,033		0.0000	1.0000	7.37
27.5	270,033	12,139	0.0450	0.9550	7.37
28.5	257,894		0.0000	1.0000	7.04
29.5	255,790	98,440	0.3848	0.6152	7.04
30.5	67,482		0.0000	1.0000	4.33
31.5	45,576		0.0000	1.0000	4.33
32.5	45,576		0.0000	1.0000	4.33
33.5	28,848		0.0000	1.0000	4.33
34.5	28,848		0.0000	1.0000	4.33
35.5	28,848	28,848	1.0000		4.33
36.5					

AVISTA CORPORATION
 ACCOUNT 396.4 POWER OPERATED EQUIPMENT - HEAVY TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 396.4 POWER OPERATED EQUIPMENT - HEAVY TRUCKS

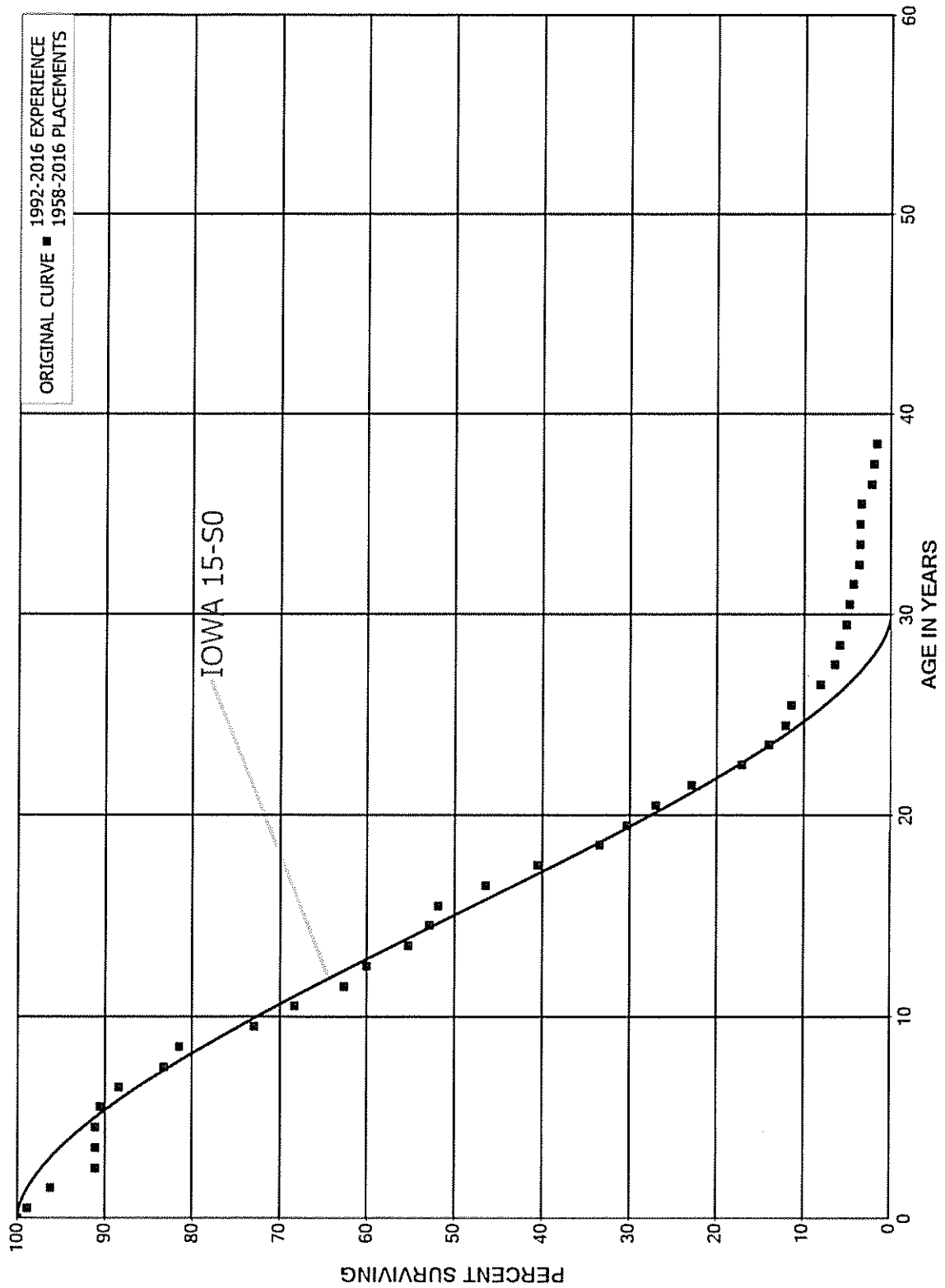
ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2012

EXPERIENCE BAND 2005-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,174,582		0.0000	1.0000	100.00
0.5	19,385,798		0.0000	1.0000	100.00
1.5	21,048,197		0.0000	1.0000	100.00
2.5	21,368,064	53,726	0.0025	0.9975	100.00
3.5	21,314,338		0.0000	1.0000	99.75
4.5	18,613,136		0.0000	1.0000	99.75
5.5	19,680,214		0.0000	1.0000	99.75
6.5	9,889,953		0.0000	1.0000	99.75
7.5	7,993,418	271,073	0.0339	0.9661	99.75
8.5	6,452,437		0.0000	1.0000	96.37
9.5	6,929,417		0.0000	1.0000	96.37
10.5	6,045,073	271,073	0.0448	0.9552	96.37
11.5	6,058,518	467,260	0.0771	0.9229	92.04
12.5	5,992,331	252,464	0.0421	0.9579	84.95
13.5	5,445,891	59,252	0.0109	0.9891	81.37
14.5	5,066,771	567,328	0.1120	0.8880	80.48
15.5	5,517,361	216,494	0.0392	0.9608	71.47
16.5	5,553,645	210,450	0.0379	0.9621	68.67
17.5	5,590,770	390,795	0.0699	0.9301	66.06
18.5	5,992,022	311,751	0.0520	0.9480	61.45
19.5	5,959,695	196,526	0.0330	0.9670	58.25
20.5	5,444,600	352,278	0.0647	0.9353	56.33
21.5	4,580,101	526,105	0.1149	0.8851	52.68
22.5	4,178,730	552,563	0.1322	0.8678	46.63
23.5	3,492,882	346,871	0.0993	0.9007	40.47
24.5	3,223,423	36,699	0.0114	0.9886	36.45
25.5	3,024,970	298,340	0.0986	0.9014	36.03
26.5	2,885,341	318,642	0.1104	0.8896	32.48
27.5	2,285,703	130,056	0.0569	0.9431	28.89
28.5	2,002,477	366,912	0.1832	0.8168	27.25
29.5	1,231,559	68,617	0.0557	0.9443	22.26
30.5	766,939		0.0000	1.0000	21.02
31.5	488,682		0.0000	1.0000	21.02
32.5	321,401		0.0000	1.0000	21.02
33.5	321,401		0.0000	1.0000	21.02
34.5	251,908		0.0000	1.0000	21.02
35.5	244,329		0.0000	1.0000	21.02
36.5	244,329		0.0000	1.0000	21.02
37.5	243,183		0.0000	1.0000	21.02
38.5	84,472		0.0000	1.0000	21.02
39.5					21.02

AVISTA CORPORATION
 ACCOUNT 396.5 POWER OPERATED EQUIPMENT - OTHER
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION

ACCOUNT 396.5 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2016

EXPERIENCE BAND 1992-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,011,586	114,853	0.0115	0.9885	100.00
0.5	9,981,418	274,677	0.0275	0.9725	98.85
1.5	9,502,461	497,976	0.0524	0.9476	96.13
2.5	8,822,410		0.0000	1.0000	91.09
3.5	8,822,939		0.0000	1.0000	91.09
4.5	8,550,218	55,352	0.0065	0.9935	91.09
5.5	8,057,598	183,931	0.0228	0.9772	90.50
6.5	7,062,727	408,932	0.0579	0.9421	88.44
7.5	7,330,014	164,073	0.0224	0.9776	83.32
8.5	7,152,497	748,076	0.1046	0.8954	81.45
9.5	6,745,869	429,842	0.0637	0.9363	72.93
10.5	6,262,417	522,637	0.0835	0.9165	68.29
11.5	5,796,265	230,372	0.0397	0.9603	62.59
12.5	5,695,760	455,115	0.0799	0.9201	60.10
13.5	5,425,728	240,353	0.0443	0.9557	55.30
14.5	5,021,568	100,872	0.0201	0.9799	52.85
15.5	4,534,766	475,352	0.1048	0.8952	51.79
16.5	4,130,068	521,109	0.1262	0.8738	46.36
17.5	3,623,167	631,788	0.1744	0.8256	40.51
18.5	3,113,255	291,916	0.0938	0.9062	33.45
19.5	2,825,367	317,373	0.1123	0.8877	30.31
20.5	2,453,051	367,353	0.1498	0.8502	26.90
21.5	2,028,003	517,879	0.2554	0.7446	22.88
22.5	1,502,143	275,766	0.1836	0.8164	17.03
23.5	1,226,378	162,492	0.1325	0.8675	13.91
24.5	1,069,769	59,222	0.0554	0.9446	12.06
25.5	994,456	287,431	0.2890	0.7110	11.40
26.5	697,120	148,562	0.2131	0.7869	8.10
27.5	548,558	42,487	0.0775	0.9225	6.38
28.5	506,870	68,207	0.1346	0.8654	5.88
29.5	419,326	34,365	0.0820	0.9180	5.09
30.5	353,973	28,612	0.0808	0.9192	4.67
31.5	293,496	46,668	0.1590	0.8410	4.30
32.5	201,435	4,196	0.0208	0.9792	3.61
33.5	205,156		0.0000	1.0000	3.54
34.5	194,728	7,266	0.0373	0.9627	3.54
35.5	161,027	60,359	0.3748	0.6252	3.41
36.5	90,081	5,786	0.0642	0.9358	2.13
37.5	79,757	13,194	0.1654	0.8346	1.99
38.5	66,563	25,438	0.3822	0.6178	1.66

AVISTA CORPORATION

ACCOUNT 396.5 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2016			EXPERIENCE BAND 1992-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	39,941		0.0000	1.0000	1.03	
40.5	39,941	19,229	0.4814	0.5186	1.03	
41.5	20,712		0.0000	1.0000	0.53	
42.5	20,712	7,415	0.3580	0.6420	0.53	
43.5	13,297		0.0000	1.0000	0.34	
44.5	13,297	4,413	0.3319	0.6681	0.34	
45.5	8,883	5,380	0.6056	0.3944	0.23	
46.5	3,503		0.0000	1.0000	0.09	
47.5	3,503		0.0000	1.0000	0.09	
48.5	3,503		0.0000	1.0000	0.09	
49.5	3,503		0.0000	1.0000	0.09	
50.5	3,503		0.0000	1.0000	0.09	
51.5	3,503		0.0000	1.0000	0.09	
52.5	3,503		0.0000	1.0000	0.09	
53.5	3,503		0.0000	1.0000	0.09	
54.5	3,503		0.0000	1.0000	0.09	
55.5	3,503		0.0000	1.0000	0.09	
56.5	3,503		0.0000	1.0000	0.09	
57.5	3,503		0.0000	1.0000	0.09	
58.5					0.09	

PART VIII. NET SALVAGE STATISTICS

AVISTA CORPORATION

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2016

ACCOUNT (1)	TERMINAL RETIREMENTS			INTERIM RETIREMENTS			NET SALVAGE PERCENT (7)	TOTAL RETIREMENTS (8)=(2)+(5)	TOTAL NET SALVAGE (9)=(3)+(6)	ESTIMATED NET SALVAGE (10)=(9)/(8)
	RETIREMENTS (2)	NET SALVAGE AMOUNT (3)	NET SALVAGE PERCENT (4)=(3)/(2)	RETIREMENTS (5)	NET SALVAGE AMOUNT (6)=(5)/(7)	NET SALVAGE PERCENT (7)				
STEAM PRODUCTION PLANT										
KETTLE FALLS										
311.00 STRUCTURES AND IMPROVEMENTS	(22,789,931)	790,713	(3)	(1,894,448)	179,500	(9)	(24,784,379)	970,213	(4)	
312.00 BOILER PLANT EQUIPMENT	(38,886,900)	1,349,625	(3)	(5,588,839)	502,995	(9)	(44,487,739)	1,852,620	(4)	
314.00 TURBOGENERATORS	(9,361,791)	324,814	(3)	(4,705,723)	423,515	(9)	(14,067,514)	748,329	(6)	
315.00 ACCESSORY ELECTRIC EQUIPMENT	(9,630,179)	334,126	(3)	(1,625,417)	146,288	(9)	(11,255,596)	480,413	(4)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(2,270,733)	78,785	(3)	(330,737)	29,766	(9)	(2,601,470)	108,551	(4)	
TOTAL KETTLE FALLS	(62,951,534)	2,878,062	(3)	(14,245,164)	1,282,065	(9)	(97,196,699)	4,160,127	(4)	
COLSTRIP UNIT 3										
311.00 STRUCTURES AND IMPROVEMENTS	(43,823,362)	2,225,002	(5)	(7,980,764)	718,289	(9)	(51,804,126)	2,943,271	(6)	
312.00 BOILER PLANT EQUIPMENT	(60,471,695)	3,070,272	(5)	(16,727,386)	1,505,465	(9)	(77,199,083)	4,578,737	(6)	
313.00 ENGINES AND ENGINE-DRIVEN GENERATORS	(3,186)	162	(5)	(189)	18	(9)	(3,385)	180	(5)	
314.00 TURBOGENERATORS	(17,535,345)	690,305	(5)	(10,313,017)	928,172	(9)	(27,848,363)	1,818,477	(7)	
315.00 ACCESSORY ELECTRIC EQUIPMENT	(6,543,301)	332,217	(5)	(2,997,513)	269,776	(9)	(9,540,814)	601,993	(6)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(8,014,781)	406,927	(5)	(2,114,287)	190,286	(9)	(10,129,068)	597,213	(6)	
TOTAL COLSTRIP UNIT 3	(136,391,670)	6,924,885	(5)	(40,133,169)	3,611,905	(9)	(176,524,839)	10,538,970	(6)	
COLSTRIP UNIT 4										
311.00 STRUCTURES AND IMPROVEMENTS	(44,556,557)	3,098,544	(7)	(8,372,430)	751,519	(9)	(52,928,987)	3,850,063	(7)	
312.00 BOILER PLANT EQUIPMENT	(44,106,594)	3,067,266	(7)	(11,940,523)	1,074,647	(9)	(56,047,116)	4,141,913	(7)	
313.00 ENGINES AND ENGINE-DRIVEN GENERATORS	(3,142)	219	(7)	(243)	22	(9)	(3,385)	240	(7)	
314.00 TURBOGENERATORS	(7,562,367)	525,903	(7)	(6,186,937)	556,824	(9)	(13,749,304)	1,082,727	(8)	
315.00 ACCESSORY ELECTRIC EQUIPMENT	(4,541,616)	315,834	(7)	(2,131,161)	191,864	(9)	(6,672,777)	507,638	(8)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(3,849,341)	267,691	(7)	(1,060,216)	97,219	(9)	(4,929,557)	364,911	(7)	
TOTAL COLSTRIP UNIT 4	(104,619,417)	7,275,457	(7)	(28,711,509)	2,674,036	(9)	(134,330,926)	9,949,493	(7)	
TOTAL STEAM PRODUCTION PLANT	(323,962,632)	17,078,404	(5)	(84,009,842)	7,568,086	(9)	(408,052,462)	24,646,490	(6)	
HYDRO PRODUCTION PLANT										
MONROE STREET										
331.00 STRUCTURES AND IMPROVEMENTS	(6,380,018)	195,153	(3)	(1,570,513)	168,462	(12)	(7,950,531)	333,615	(5)	
331.1 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION	(15)	0	(3)	(180)	23	(12)	(206)	23	(11)	
331.2 STRUCTURES AND IMPROVEMENTS - RECREATION	(1,329,833)	40,677	(3)	(2,707,192)	324,863	(12)	(4,037,025)	365,540	(9)	
332.00 RESERVOIRS, DAMS AND WATERWAYS	(7,660,714)	234,327	(3)	(2,435,241)	292,229	(12)	(10,095,955)	526,556	(5)	
333.00 TURBINES AND GENERATORS	(4,015,395)	122,824	(3)	(7,015,440)	841,853	(12)	(11,030,835)	864,977	(9)	
334.00 ACCESSORY ELECTRIC EQUIPMENT	(144,829)	4,433	(3)	(2,284,796)	271,771	(12)	(2,409,694)	276,204	(11)	
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(12,854)	993	(3)	(20,710)	2,485	(12)	(33,564)	2,878	(9)	
336.00 ROADS, RAILROADS AND BRIDGES	(2,965)	31	(3)	(47,483)	5,698	(12)	(50,448)	5,789	(11)	
TOTAL MONROE STREET	(19,546,723)	597,899	(3)	(16,061,526)	1,927,383	(12)	(35,608,249)	2,525,282	(7)	
LITTLE FALLS										
331.00 STRUCTURES AND IMPROVEMENTS	(2,474,478)	107,307	(4)	(484,330)	58,121	(12)	(2,958,816)	165,507	(6)	
332.00 RESERVOIRS, DAMS AND WATERWAYS	(4,028,616)	174,833	(4)	(1,022,511)	122,701	(12)	(5,051,126)	297,534	(6)	
332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION	(5,617)	244	(4)	(6,749)	1,050	(12)	(14,366)	1,294	(9)	
333.00 TURBINES AND GENERATORS	(14,072,094)	610,698	(4)	(4,733,102)	567,972	(12)	(18,805,196)	1,178,670	(6)	
334.00 ACCESSORY ELECTRIC EQUIPMENT	(2,992,220)	129,656	(4)	(5,634,759)	676,171	(12)	(8,626,979)	605,027	(9)	
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(146,631)	6,361	(4)	(62,651)	11,262	(12)	(240,482)	17,626	(7)	
TOTAL LITTLE FALLS	(23,719,654)	1,029,381	(4)	(11,977,310)	1,437,277	(12)	(35,696,964)	2,468,658	(7)	

AVISTA CORPORATION

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2016

ACCOUNT	TERMINAL RETIREMENTS			INTERIM RETIREMENTS			ESTIMATED NET SALVAGE (10)-(9)(8)
	RETIREMENTS (2)	NET SALVAGE AMOUNT (3)	NET SALVAGE PERCENT (4)=(3)/(2)	RETIREMENTS (5)	NET SALVAGE AMOUNT (6)=(5)/(7)	NET SALVAGE PERCENT (7)	
LONG LAKE							
331.00 STRUCTURES AND IMPROVEMENTS	(3,851,423)	225,860	(6)	(770,507)	92,461	(12)	318,321
331.1 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION	(22,565)	1,323	(6)	(42,307)	5,077	(12)	6,400
331.2 STRUCTURES AND IMPROVEMENTS - RECREATION	(824,213)	54,188	(6)	(507,989)	60,359	(12)	115,158
332.00 RESERVOIRS, DAMS AND WATERWAYS	(28,467,868)	1,671,206	(6)	(5,193,675)	623,241	(12)	2,294,447
332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION	(45,280)	2,855	(6)	(110,569)	1,268	(12)	3,924
332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION	(36,042)	2,116	(6)	(69,537)	8,347	(12)	10,463
333.00 TURBINES AND GENERATORS	(4,981,569)	292,137	(6)	(3,756,412)	450,769	(12)	742,907
334.00 ACCESSORY ELECTRIC EQUIPMENT	(635,901)	37,291	(6)	(2,625,842)	315,101	(12)	352,392
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(314,403)	18,438	(6)	(201,196)	24,144	(12)	42,581
TOTAL LONG LAKE	(39,309,272)	2,305,226	(6)	(13,176,055)	1,581,367	(12)	3,886,593
SPokane Upper Falls							
331.00 STRUCTURES AND IMPROVEMENTS	(718,282)	24,086	(3)	(257,509)	30,901	(12)	54,987
331.1 STRUCTURES AND IMPROVEMENTS - RECREATION	(264)	9	(3)	(5,716)	686	(12)	695
331.2 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION	(6,307,952)	211,523	(3)	(1,299,288)	155,915	(12)	367,438
332.00 RESERVOIRS, DAMS AND WATERWAYS	(487,459)	16,346	(3)	(678,992)	81,479	(12)	97,825
332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION	(1,088,366)	36,496	(3)	(3,180,255)	391,631	(12)	416,127
332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION	(55,747)	1,859	(3)	(48,703)	5,844	(12)	7,714
333.00 TURBINES AND GENERATORS	(357,217)	11,978	(3)	(151,025)	18,123	(12)	30,102
334.00 ACCESSORY ELECTRIC EQUIPMENT	(9,015,288)	302,308	(3)	(5,621,488)	674,579	(12)	876,887
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(16,508,614)	131,163	(7)	(1,604,075)	192,469	(12)	323,652
TOTAL Spokane Upper Falls	(179,645)	1,428	(1)	(3,093,050)	371,166	(12)	489,132
MINE MILE							
331.00 STRUCTURES AND IMPROVEMENTS	(1,767)	14	(1)	(2,709)	325	(12)	226
331.1 STRUCTURES AND IMPROVEMENTS - RECREATION	(8,325)	66	(1)	(28,959)	3,475	(12)	381
331.2 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION	(16,412)	148	(1)	(9,011,670)	1,177,400	(12)	3,621
332.00 RESERVOIRS, DAMS AND WATERWAYS	(30,472,181)	242,223	(1)	(11,761,359)	1,413,763	(12)	1,419,623
332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION	(7,110,590)	96,522	(1)	(942,986)	113,158	(12)	1,470,285
332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION	(2,162,248)	17,188	(1)	(446,451)	52,859	(12)	130,346
333.00 TURBINES AND GENERATORS	(154,379)	1,227	(1)	(2,833,023)	3,339,963	(12)	54,086
334.00 ACCESSORY ELECTRIC EQUIPMENT	(72,795,603)	577,943	(1)	(7,022,802)	842,746	(12)	3,917,906
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(2,171,199)	37,386	(2)	(352,732)	42,328	(12)	79,714
TOTAL MINE MILE	(1,040)	16	(2)	(1,625)	195	(12)	213
POST FALLS							
331.00 STRUCTURES AND IMPROVEMENTS	(349,258)	6,015	(2)	(283,060)	35,167	(12)	41,162
331.1 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION	(22,091,872)	380,405	(2)	(3,687,800)	442,546	(12)	622,951
331.2 STRUCTURES AND IMPROVEMENTS - RECREATION	(649,590)	11,192	(2)	(235,415)	28,250	(12)	39,442
332.00 RESERVOIRS, DAMS AND WATERWAYS	(77,748)	1,339	(2)	(190,922)	22,911	(12)	24,249
332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION	(826,599)	14,233	(2)	(1,407,052)	168,846	(12)	183,080
332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION	(46,426)	799	(2)	(683,084)	81,970	(12)	82,789
333.00 TURBINES AND GENERATORS	(292,567)	5,038	(2)	(171,112)	20,533	(12)	25,571
334.00 ACCESSORY ELECTRIC EQUIPMENT	(26,506,739)	456,426	(2)	(7,022,802)	842,746	(12)	1,299,172
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT							
TOTAL POST FALLS							

AVISTA CORPORATION

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2016

ACCOUNT	TERMINAL RETIREMENTS			INTERIM RETIREMENTS			TOTAL NET SALVAGE (9)-(10)-(11)-(12)	ESTIMATED NET SALVAGE (10)-(9)-(6)
	RETIREMENTS (2)	NET SALVAGE AMOUNT (3)	NET SALVAGE PERCENT (4)-(3)/(2)	RETIREMENTS (5)	NET SALVAGE AMOUNT (6)-(5)/(7)	NET SALVAGE PERCENT (7)		
CABINET GORGE								
331.00 STRUCTURES AND IMPROVEMENTS	(6,188,075)	1,575,208	(19)	(4,190,479)	502,857	(12)	(12,378,554)	2,078,066
331.1 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION	(9,759)	1,877	(19)	(21,891)	2,627	(12)	(31,650)	4,504
331.2 STRUCTURES AND IMPROVEMENTS - RECREATION	(309,284)	59,464	(19)	(673,310)	104,797	(12)	(1,162,314)	184,281
332.00 RESERVOIRS, DAMS AND WATERWAYS	(2,107)	405	(19)	(22,155)	2,656	(12)	(24,242)	3,062
332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION	(16,230,651)	3,122,426	(19)	(8,107,999)	972,959	(12)	(24,338,640)	4,095,385
332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION	(429,086)	1,332,085	(19)	(9,294,169)	1,115,780	(12)	(16,222,465)	2,447,865
333.00 TURBINES AND GENERATORS	(18,765)	3,610	(19)	(83,806)	60,958	(12)	(1,103,733)	163,504
334.00 ACCESSORY ELECTRIC EQUIPMENT	(22,048,999)	4,241,750	(19)	(23,811,098)	10,057	(12)	(102,576)	13,667
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(380,647)	73,228	(19)	(6,599,102)	791,862	(12)	(45,860,998)	7,099,082
335.10 MISCELLANEOUS EQUIPMENT - FISH AND WILDLIFE CONSERVATION	(1,697,114)	326,488	(19)	(2,543,340)	305,201	(12)	(6,979,749)	865,121
335.20 MISCELLANEOUS EQUIPMENT - RECREATION	(17,077)	3,285	(19)	(100,784)	12,094	(12)	(4,240,454)	631,689
336.00 ROADS, RAILROADS AND BRIDGES	(1,622)	312	(19)	(19,487)	3,802	(12)	(110,521)	13,967
	(297,225)	57,180	(19)	(1,373,899)	164,842	(12)	(48,759)	7,087
	(56,564,362)	10,881,759	(19)	(57,751,606)	6,930,193	(12)	(21,109)	2,650
TOTAL CABINET GORGE							(1,670,911)	222,922
							(114,315,968)	17,811,952
NOXON RAPIDS								
331.00 STRUCTURES AND IMPROVEMENTS	(11,919,050)	4,796,043	(40)	(5,469,781)	656,374	(12)	(17,386,831)	5,452,416
331.1 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION	(12,409)	4,993	(40)	(85,062)	10,207	(12)	(97,471)	15,201
331.2 STRUCTURES AND IMPROVEMENTS - RECREATION	(232,032)	93,366	(40)	(1,174,626)	140,955	(12)	(1,406,658)	234,321
332.00 RESERVOIRS, DAMS AND WATERWAYS	(198)	79	(40)	(11,161)	11,359	(12)	(11,359)	1,419
332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION	(18,066,841)	7,269,819	(40)	(12,653,233)	1,542,360	(12)	(30,820,074)	8,812,207
332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION	(651,324)	262,983	(40)	(1,815,768)	193,895	(12)	(2,267,111)	455,977
333.00 TURBINES AND GENERATORS	(596,407)	239,985	(40)	(1,027,662)	123,519	(12)	(1,624,068)	363,304
333.10 TURBINES AND GENERATORS	(37,335)	15,023	(40)	(64,712)	11,365	(12)	(132,046)	26,388
334.00 ACCESSORY ELECTRIC EQUIPMENT	(33,926,212)	13,651,366	(40)	(55,854,050)	6,806,486	(12)	(86,960,262)	20,257,872
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(69,871)	28,115	(40)	(12,725,277)	1,527,033	(12)	(12,795,148)	1,555,148
335.10 MISCELLANEOUS EQUIPMENT - FISH AND WILDLIFE CONSERVATION	(684,574)	275,462	(40)	(2,119,810)	254,377	(12)	(2,804,384)	529,659
335.20 MISCELLANEOUS EQUIPMENT - RECREATION	(1,838)	740	(40)	(354,141)	42,487	(12)	(355,980)	43,237
336.00 ROADS, RAILROADS AND BRIDGES	(9,419)	3,790	(40)	(56,993)	6,838	(12)	(68,402)	10,628
	(2,207)	888	(40)	(25,784)	3,094	(12)	(27,992)	3,982
	(13,069)	5,259	(40)	(233,493)	28,819	(12)	(246,561)	33,278
TOTAL NOXON RAPIDS	(66,222,785)	26,647,031	(40)	(62,901,563)	11,146,188	(12)	(159,124,348)	37,795,219
TOTAL HYDRO PRODUCTION PLANT	(313,591,426)	42,797,973	(14)	(232,347,453)	27,681,694	(12)	(545,938,879)	70,679,667
OTHER PRODUCTION PLANT								
KETTLE FALLS								
342.0 FUEL HOLDERS	(86,231)	887	(1)	(3,062)	30	(1)	(89,233)	917
343.0 PRIME MOVERS	(9,922,611)	91,768	(1)	(148,883)	1,469	(1)	(9,071,493)	93,257
344.00 GENERATORS	(3,292)	34	(1)	(426)	4	(1)	(3,718)	38
345.00 ACCESSORY ELECTRIC EQUIPMENT	(10,485)	108	(1)	(2,897)	29	(1)	(13,382)	137
TOTAL KETTLE FALLS	(9,022,619)	92,797	(1)	(155,268)	1,552	(1)	(9,177,826)	94,349
NORTHEAST TURBINE								
341.00 STRUCTURES AND IMPROVEMENTS	(748,275)	36,634	(5)	(2,751)	28	(1)	(751,025)	36,661
342.0 FUEL HOLDERS	(31,300)	1,532	(5)	(160)	2	(1)	(31,460)	1,534
343.0 PRIME MOVERS	(8,978,417)	439,560	(5)	(79,857)	799	(1)	(9,058,274)	440,359
344.00 GENERATORS	(2,542,765)	124,488	(5)	(61,066)	611	(1)	(2,603,841)	125,099
345.00 ACCESSORY ELECTRIC EQUIPMENT	(1,242,558)	59,755	(5)	(22,164)	222	(1)	(1,242,722)	59,977
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(384,718)	18,835	(5)	(14,279)	143	(1)	(398,997)	18,978
TOTAL NORTHEAST TURBINE	(13,906,053)	680,805	(5)	(190,268)	1,603	(1)	(14,086,321)	682,608

AVISTA CORPORATION

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2016

ACCOUNT	TERMINAL RETIREMENTS			INTERIM RETIREMENTS			NET SALVAGE PERCENT (7)	TOTAL RETIREMENTS (8)=(2)+(5)	TOTAL NET SALVAGE (9)=(3)+(6)	ESTIMATED NET SALVAGE (10)=(9)/(8)
	RETIREMENTS (2)	NET SALVAGE AMOUNT (3)	NET SALVAGE PERCENT (4)=(3)/(2)	RETIREMENTS (5)	NET SALVAGE AMOUNT (6)=(5)/(7)	NET SALVAGE PERCENT (7)				
BOULDER PARK										
341.00 STRUCTURES AND IMPROVEMENTS	(1,226,034)	24,532	(2)	(40,712)	407	(1)	(1,266,746)	24,939	(2)	
342.0 FUEL HOLDERS	(147,049)	2,942	(2)	(19,275)	193	(1)	(166,324)	3,135	(2)	
343.0 PRIME MOVERS	(52,039)	1,041	(2)	(5,187)	52	(1)	(57,216)	1,093	(2)	
344.00 GENERATORS	(21,256,331)	425,321	(2)	(9,620,846)	96,208	(1)	(30,877,177)	521,530	(2)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	(81,163)	1,624	(2)	(584,889)	5,650	(1)	(646,153)	7,274	(1)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(30,459)	609	(2)	(10,304)	103	(1)	(40,764)	713	(2)	
TOTAL BOULDER PARK	(22,793,066)	456,070	(2)	(10,281,313)	102,613	(1)	(33,054,379)	558,693	(2)	
RATHRUM TURBINE										
341.00 STRUCTURES AND IMPROVEMENTS	(3,526,392)	173,244	(5)	(5,446)	54	(1)	(3,531,838)	173,298	(5)	
342.0 FUEL HOLDERS	(1,694,872)	78,844	(5)	(90,936)	909	(1)	(1,695,808)	79,753	(5)	
343.0 PRIME MOVERS	(5,545,079)	272,417	(5)	(177,497)	1,774	(1)	(5,722,486)	274,192	(5)	
344.00 GENERATORS	(41,014,496)	2,014,951	(5)	(8,603,483)	86,035	(1)	(49,617,979)	2,100,986	(4)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	(899,141)	44,173	(5)	(1,870,909)	18,708	(1)	(2,770,049)	62,882	(2)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(268,750)	13,203	(5)	(26,180)	262	(1)	(294,930)	13,465	(5)	
TOTAL RATHRUM TURBINE	(52,858,730)	2,596,832	(5)	(10,774,361)	107,744	(1)	(63,633,091)	2,704,576	(4)	
LANCASTER										
342.0 FUEL HOLDERS	(86,061)	5,937	(7)	(5,917)	59	(1)	(91,978)	5,996	(7)	
344.00 GENERATORS	(163,157)	11,255	(7)	(45,348)	453	(1)	(208,506)	11,709	(6)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	(12,871)	895	(7)	(36,468)	365	(1)	(49,439)	1,259	(3)	
TOTAL LANCASTER	(262,189)	18,087	(7)	(67,733)	877	(1)	(349,923)	18,964	(5)	
COYOTE SPRINGS 2										
341.00 STRUCTURES AND IMPROVEMENTS	(10,886,291)	485,740	(4)	(515,832)	5,158	(1)	(11,402,122)	490,899	(4)	
342.0 FUEL HOLDERS	(16,624,209)	741,763	(4)	(2,680,724)	26,807	(1)	(19,304,933)	768,570	(4)	
344.00 GENERATORS	(65,569,739)	4,264,269	(4)	(39,460,042)	394,800	(1)	(135,049,781)	4,659,069	(3)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	(547,947)	24,449	(4)	(15,307,223)	153,072	(1)	(15,855,170)	177,521	(1)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(522,681)	23,322	(4)	(473,645)	4,736	(1)	(996,325)	28,058	(3)	
TOTAL COYOTE SPRINGS 2	(124,150,866)	5,539,543	(4)	(58,457,465)	584,575	(1)	(182,608,332)	6,124,116	(3)	
CENTRAL OPERATIONS FACILITY										
344.01 GENERATORS - SOLAR	(410,039)	13,017	(3)	(58,988)	0	0	(449,026)	13,017	(3)	
345.01 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	(24,197)	769	(3)	(9,013)	0	0	(33,209)	769	(2)	
TOTAL CENTRAL OPERATIONS FACILITY	(434,235)	13,785	(3)	(48,000)	0	0	(482,235)	13,785	(3)	
TOTAL OTHER PRODUCTION PLANT	(223,427,759)	9,397,919		(79,964,548)	799,163	(1)	(303,392,107)	10,197,062	(3)	
TOTAL PRODUCTION PLANT	(660,981,805)	69,274,296		(396,481,643)	36,248,944	(9)	(1,257,363,448)	105,523,240	(8)	

ELECTRIC PLANT

AVISTA CORPORATION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	4,142		0		0		0
1984	7,072		0		0		0
1985	69,880		0		0		0
1986	93,718		0		0		0
1987	3,341		0		0		0
1988				84,463		84,463	
1989	23,181	7	0	1,239	5	1,232	5
1990	52,136		0	47,404	91	47,404	91
1991		13,450		19,374		5,924	
1992		48,983		7,394		41,589-	
1993		741		39,070		38,329	
1994							
1995	86,172	2,193	3	620	1	1,573-	2-
1996		158		74,962		74,804	
1997	33,157	4,098	12	19,208	58	15,110	46
1998	70,595		0	18,352	26	18,352	26
1999				58,975		58,975	
2000	6,485,945		0	1,054	0	1,054	0
2001	6,834		0	1,209	18	1,209	18
2002				6,361		6,361	
2003				8,290-		8,290-	
2004	34,014		0	114-	0	114-	0
2005	76,964		0		0		0
2006	39,414	19,608-	50-	711	2	20,319	52
2007	16,833	6,062	36		0	6,062-	36-
2008	228,917	48,870	21	613	0	48,257-	21-
2009	41,818		0		0		0
2010	107,595		0	1,656	2	1,656	2
2011	51,777		0		0		0
2012	2,539	1,838	72		0	1,838-	72-
2013	120,395	15,430	13		0	15,430-	13-
2014	69,920	65,608	94		0	65,608-	94-
2015	113,149	183,744	162		0	183,744-	162-
2016	69,778	25,079-	36-		0	25,079	36
TOTAL	7,909,287	346,494	4	374,260	5	27,766	0

THREE-YEAR MOVING AVERAGES

83-85	27,031		0		0		0
84-86	56,890		0		0		0
85-87	55,646		0		0		0
86-88	32,353		0	28,154	87	28,154	87

AVISTA CORPORATION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	8,841	2	0	28,567	323	28,565	323
88-90	25,106	2	0	44,369	177	44,366	177
89-91	25,106	4,486	18	22,672	90	18,187	72
90-92	17,379	20,811	120	24,724	142	3,913	23
91-93		21,058		21,946		888	
92-94		16,575		15,488		1,087-	
93-95	28,724	978	3	13,230	46	12,252	43
94-96	28,724	784	3	25,194	88	24,410	85
95-97	39,776	2,150	5	31,597	79	29,447	74
96-98	34,584	1,419	4	37,507	108	36,089	104
97-99	34,584	1,366	4	32,178	93	30,812	89
98-00	2,185,513		0	26,127	1	26,127	1
99-01	2,164,260		0	20,413	1	20,413	1
00-02	2,164,260		0	2,875	0	2,875	0
01-03	2,278		0	240-	11-	240-	11-
02-04	11,338		0	681-	6-	681-	6-
03-05	36,993		0	2,802-	8-	2,802-	8-
04-06	50,131	6,536-	13-	199	0	6,735	13
05-07	44,404	4,515-	10-	237	1	4,752	11
06-08	95,055	11,775	12	441	0	11,334-	12-
07-09	95,856	18,311	19	204	0	18,107-	19-
08-10	126,110	16,290	13	756	1	15,534-	12-
09-11	67,063		0	552	1	552	1
10-12	53,970	613	1	552	1	60-	0
11-13	58,237	5,756	10		0	5,756-	10-
12-14	64,285	27,625	43		0	27,625-	43-
13-15	101,155	88,261	87		0	88,261-	87-
14-16	84,282	74,757	89		0	74,757-	89-
FIVE-YEAR AVERAGE							
12-16	75,156	48,308	64		0	48,308-	64-

AVISTA CORPORATION

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	1,113,512	199,830	18	71	0	199,759-	18-
1985	142,777		0		0		0
1986	89,403-		0		0		0
1987	43,408	467	1	8,569	20	8,102	19
1988							
1989	30,588	201	1	1,053,297		1,053,096	
1990	962,865	1,603	0	59,290	6	57,687	6
1991	164,768	393	0	12	0	381-	0
1992	36,848	404	1	9,993	27	9,589	26
1993	3,385	1,743	51	13,176	389	11,433	338
1994		1,397				1,397-	
1995	1,203,872	45,839	4	756	0	45,083-	4-
1996	68,744	544	1	3,668	5	3,124	5
1997	1,467,740	11,530-	1-	81,000	6	92,530	6
1998	2,955,970	46,426	2	1,892	0	44,534-	2-
1999	39,114	94,452	241	1,378	4	93,074-	238-
2000	33,137,906		0	12,602	0	12,602	0
2001	172,181		0	14,459	8	14,459	8
2002	109,349		0	76,049	70	76,049	70
2003	46,601		0	99,115-	213-	99,115-	213-
2004	2,235,169		0	5,546-	0	5,546-	0
2005	332,757		0		0		0
2006	164,154	17,223-	10-		0	17,223	10
2007	2,211,303	810	0	1,141	0	331	0
2008	378,583		0		0		0
2009	533,406	13,411	3	6,719	1	6,692-	1-
2010	382,826	69,760	18		0	69,760-	18-
2011	991,803		0		0		0
2012	936,177	18,377	2		0	18,377-	2-
2013	1,079,370	154,300	14		0	154,300-	14-
2014	2,302,190	655,980	28		0	655,980-	28-
2015	3,377,214	1,837,437	54		0	1,837,437-	54-
2016	1,320,884	119,038-	9-		0	119,038	9
TOTAL	57,856,061	2,995,582	5	1,239,412	2	1,756,171-	3-

THREE-YEAR MOVING AVERAGES

84-86	388,962	66,610	17	24	0	66,586-	17-
85-87	32,261	156	0	2,856	9	2,701	8
86-88	15,332-	156	1-	2,856	19-	2,701	18-
87-89	24,665	223	1	353,955		353,733	
88-90	331,151	601	0	370,862	112	370,261	112

AVISTA CORPORATION

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	386,074	732	0	370,866	96	370,134	96
90-92	388,160	800	0	23,098	6	22,298	6
91-93	68,334	847	1	7,727	11	6,880	10
92-94	13,411	1,181	9	7,723	58	6,542	49
93-95	402,419	16,326	4	4,644	1	11,682-	3-
94-96	424,205	15,927	4	1,475	0	14,452-	3-
95-97	913,452	11,618	1	28,475	3	16,857	2
96-98	1,497,485	11,813	1	28,853	2	17,040	1
97-99	1,487,608	43,116	3	28,090	2	15,026-	1-
98-00	12,044,330	46,959	0	5,291	0	41,668-	0
99-01	11,116,400	31,484	0	9,480	0	22,004-	0
00-02	11,139,812		0	34,370	0	34,370	0
01-03	109,377		0	2,869-	3-	2,869-	3-
02-04	797,040		0	9,537-	1-	9,537-	1-
03-05	871,509		0	34,887-	4-	34,887-	4-
04-06	910,693	5,741-	1-	1,849-	0	3,892	0
05-07	902,738	5,471-	1-	380	0	5,852	1
06-08	918,013	5,471-	1-	380	0	5,852	1
07-09	1,041,097	4,740	0	2,620	0	2,120-	0
08-10	431,605	27,724	6	2,240	1	25,484-	6-
09-11	636,012	27,724	4	2,240	0	25,484-	4-
10-12	770,269	29,379	4		0	29,379-	4-
11-13	1,002,450	57,559	6		0	57,559-	6-
12-14	1,439,246	276,219	19		0	276,219-	19-
13-15	2,252,925	882,572	39		0	882,572-	39-
14-16	2,333,429	791,460	34		0	791,460-	34-
FIVE-YEAR AVERAGE							
12-16	1,803,167	509,411	28		0	509,411-	28-

AVISTA CORPORATION

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	51,399		0		0		0
1986	685		0		0		0
1987	31,036		0		0		0
1988	2,512	8,865	353		0	8,865-	353-
1989	30,346		0		0		0
1990	31,774	7,501	24		0	7,501-	24-
1991	689,595		0	612-	0	612-	0
1992	240		0	1,552	647	1,552	647
1993				174		174	
1994	240		0		0		0
1995	528,642	87,247	17	12,375	2	74,872-	14-
1996		12,432		30,686		18,254	
1997	214,236	2,439	1	3,317	2	878	0
1998	774,524		0	2,310	0	2,310	0
1999	38,984	16,379	42		0	16,379-	42-
2000	13,275,061		0	4,016	0	4,016	0
2001	7,015		0	4,608	66	4,608	66
2002				24,236		24,236	
2003				31,587-		31,587-	
2004	2,042,382		0	4,132-	0	4,132-	0
2005	547,727		0		0		0
2006	95,446	55,462	58		0	55,462-	58-
2007	1,979,267		0		0		0
2008	1,881,953		0		0		0
2009	594,261	9,357	2		0	9,357-	2-
2010							
2011	1,609,494		0		0		0
2012	22,114	13,783	62		0	13,783-	62-
2013	618,104	115,725	19		0	115,725-	19-
2014	3,150,633	492,061	16		0	492,061-	16-
2015	494,954	1,378,077	278		0	1,378,077-	278-
2016	74,050	188,095-	254-		0	188,095	254
TOTAL	28,786,674	2,011,233	7	46,943	0	1,964,289-	7-

THREE-YEAR MOVING AVERAGES

85-87	27,707		0		0		0
86-88	11,411	2,955	26		0	2,955-	26-
87-89	21,298	2,955	14		0	2,955-	14-
88-90	21,544	5,455	25		0	5,455-	25-
89-91	250,572	2,500	1	204-	0	2,704-	1-
90-92	240,536	2,500	1	313	0	2,187-	1-

AVISTA CORPORATION

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	229,945		0	371	0	371	0
92-94	160		0	575	360	575	360
93-95	176,294	29,082	16	4,183	2	24,899-	14-
94-96	176,294	33,226	19	14,354	8	18,873-	11-
95-97	247,626	34,039	14	15,459	6	18,580-	8-
96-98	329,586	4,957	2	12,104	4	7,147	2
97-99	342,581	6,273	2	1,876	1	4,397-	1-
98-00	4,696,190	5,460	0	2,109	0	3,351-	0
99-01	4,440,354	5,460	0	2,875	0	2,585-	0
00-02	4,427,359		0	10,954	0	10,954	0
01-03	2,338		0	914-	39-	914-	39-
02-04	680,794		0	3,828-	1-	3,828-	1-
03-05	863,370		0	11,906-	1-	11,906-	1-
04-06	895,185	18,487	2	1,377-	0	19,865-	2-
05-07	874,147	18,487	2		0	18,487-	2-
06-08	1,318,888	18,487	1		0	18,487-	1-
07-09	1,485,160	3,119	0		0	3,119-	0
08-10	825,405	3,119	0		0	3,119-	0
09-11	734,585	3,119	0		0	3,119-	0
10-12	543,869	4,594	1		0	4,594-	1-
11-13	749,904	43,169	6		0	43,169-	6-
12-14	1,263,617	207,189	16		0	207,189-	16-
13-15	1,421,230	661,954	47		0	661,954-	47-
14-16	1,239,879	560,681	45		0	560,681-	45-
FIVE-YEAR AVERAGE							
12-16	871,971	362,310	42		0	362,310-	42-

AVISTA CORPORATION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	343,349		0		0		0
1985	128,520		0		0		0
1986	65,048		0		0		0
1987	11,774		0		0		0
1988							
1989	4,574		0		0		0
1990							
1991	277		0		0		0
1992	323	171	53	1,316	407	1,145	354
1993				3,150		3,150	
1994							
1995	178,274	425	0	225	0	200-	0
1996							
1997	8,768	273	3	840	10	567	6
1998	165,770		0		0		0
1999							
2000	2,942,806		0	6	0	6	0
2001	45,745		0	7	0	7	0
2002				36		36	
2003	72,809		0	46-	0	46-	0
2004	20,844		0	97-	0	97-	0
2005	5,425		0		0		0
2006							
2007	4,277		0		0		0
2008	59,602		0		0		0
2009	5,784	754	13	3,062	53	2,308	40
2010							
2011	9,843		0		0		0
2012	1,601,785	459	0		0	459-	0
2013	147,793	3,858	3		0	3,858-	3-
2014	62,599	16,402	26		0	16,402-	26-
2015	141,011	45,936	33		0	45,936-	33-
2016	427,895	6,270-	1-		0	6,270	1
TOTAL	6,454,895	62,008	1	8,498	0	53,510-	1-

THREE-YEAR MOVING AVERAGES

84-86	178,972		0		0		0
85-87	68,447		0		0		0
86-88	25,607		0		0		0
87-89	5,449		0		0		0
88-90	1,525		0		0		0

AVISTA CORPORATION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	1,617		0		0		0
90-92	200	57	28	439	219	382	191
91-93	200	57	28	1,489	744	1,432	716
92-94	108	57	53	1,489		1,432	
93-95	59,425	142	0	1,125	2	983	2
94-96	59,425	142	0	75	0	67-	0
95-97	62,347	233	0	355	1	122	0
96-98	58,179	91	0	280	0	189	0
97-99	58,179	91	0	280	0	189	0
98-00	1,036,192		0	2	0	2	0
99-01	996,184		0	4	0	4	0
00-02	996,184		0	16	0	16	0
01-03	39,518		0	1-	0	1-	0
02-04	31,218		0	36-	0	36-	0
03-05	33,026		0	48-	0	48-	0
04-06	8,756		0	32-	0	32-	0
05-07	3,234		0		0		0
06-08	21,293		0		0		0
07-09	23,221	251	1	1,021	4	769	3
08-10	21,795	251	1	1,021	5	769	4
09-11	5,209	251	5	1,021	20	769	15
10-12	537,209	153	0		0	153-	0
11-13	586,474	1,439	0		0	1,439-	0
12-14	604,059	6,906	1		0	6,906-	1-
13-15	117,134	22,065	19		0	22,065-	19-
14-16	210,502	18,689	9		0	18,689-	9-
FIVE-YEAR AVERAGE							
12-16	476,217	12,077	3		0	12,077-	3-

AVISTA CORPORATION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983		313		28		285-	
1984	2,131	15	1	300	14	285	13
1985	10,387		0	23	0	23	0
1986	5,252		0		0		0
1987	32,854		0		0		0
1988	5,406	8,225	152		0	8,225-	152-
1989	41,877		0	11,377	27	11,377	27
1990	55,000		0	29,668	54	29,668	54
1991		52		6,199		6,147	
1992	32,925	416	1	2,347	7	1,931	6
1993				2,066		2,066	
1994				11,384		11,384	
1995	6,310	160	3	438	7	278	4
1996		80		4,632		4,552	
1997	504,746	4,279	1	851	0	3,428-	1-
1998	217,730-		0	1,950	1-	1,950	1-
1999				727		727	
2000	711,424		0	1,951	0	1,951	0
2001	107,941		0	2,239	2	2,239	2
2002	4,506		0	11,775	261	11,775	261
2003				15,346-		15,346-	
2004	1,245		0	15-	1-	15-	1-
2005	193,402	10,939-	6-		0	10,939	6
2006		1,218				1,218-	
2007	4,346	2,844-	65-		0	2,844	65
2008		12,565				12,565-	
2009	15,969		0		0		0
2010	19,580		0		0		0
2011	24,650		0		0		0
2012	2,914	421	14		0	421-	14-
2013							
2014	10,679		0		0		0
2015	2,657		0		0		0
2016	31,559		0		0		0
TOTAL	1,610,030	13,961	1	72,593	5	58,632	4

THREE-YEAR MOVING AVERAGES

83-85	4,173	109	3	117	3	8	0
84-86	5,923	5	0	108	2	103	2
85-87	16,164		0	8	0	8	0
86-88	14,504	2,742	19		0	2,742-	19-

AVISTA CORPORATION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	26,712	2,742	10	3,792	14	1,051	4
88-90	34,094	2,742	8	13,682	40	10,940	32
89-91	32,292	17	0	15,748	49	15,731	49
90-92	29,308	156	1	12,738	43	12,582	43
91-93	10,975	156	1	3,537	32	3,381	31
92-94	10,975	139	1	5,266	48	5,127	47
93-95	2,103	53	3	4,629	220	4,576	218
94-96	2,103	80	4	5,485	261	5,405	257
95-97	170,352	1,506	1	1,974	1	467	0
96-98	95,672	1,453	2	2,478	3	1,025	1
97-99	95,672	1,426	1	1,176	1	250-	0
98-00	164,565		0	1,543	1	1,543	1
99-01	273,122		0	1,639	1	1,639	1
00-02	274,624		0	5,322	2	5,322	2
01-03	37,482		0	444-	1-	444-	1-
02-04	1,917		0	1,195-	62-	1,195-	62-
03-05	64,882	3,646-	6-	5,120-	8-	1,474-	2-
04-06	64,882	3,240-	5-	5-	0	3,235	5
05-07	65,916	4,188-	6-		0	4,188	6
06-08	1,449	3,646	252		0	3,646-	252-
07-09	6,772	3,240	48		0	3,240-	48-
08-10	11,850	4,188	35		0	4,188-	35-
09-11	20,066		0		0		0
10-12	15,715	140	1		0	140-	1-
11-13	9,188	140	2		0	140-	2-
12-14	4,531	140	3		0	140-	3-
13-15	4,445		0		0		0
14-16	14,965		0		0		0
FIVE-YEAR AVERAGE							
12-16	9,562	84	1		0	84-	1-

AVISTA CORPORATION

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	50	5,849		1,623		4,226-	
1984	102,482		0	7,400	7	7,400	7
1985	5,828	16,790	288		0	16,790-	288-
1986	7,600	81	1		0	81-	1-
1987	79,302	66-	0	988	1	1,054	1
1988	14,035		0	6,000	43	6,000	43
1989	35,232	8,350	24		0	8,350-	24-
1990	364,393	88,969	24	90-	0	89,059-	24-
1991	30,498	41,192	135	213	1	40,979-	134-
1992	11,301	10,610	94	1,339	12	9,271-	82-
1993	39,028	1,408	4		0	1,408-	4-
1994	37,304	4,908	13		0	4,908-	13-
1995	22,267	390	2		0	390-	2-
1996	46,067		0	15,500	34	15,500	34
1997	30,055	8,599	29	7,390	25	1,209-	4-
1998	2,835		0		0		0
1999	61,771		0	24,007	39	24,007	39
2000	3,026		0	36	1	36	1
2001	21,811		0	33	0	33	0
2002	5,774		0	8	0	8	0
2003	64,178	25	0	535	1	510	1
2004	50,947	2,163	4	118	0	2,044-	4-
2005	13,165		0		0		0
2006	10,732	5,066	47		0	5,066-	47-
2007	15,181	53,096	350		0	53,096-	350-
2008	20,909	5,190	25		0	5,190-	25-
2009	17,587	31,214	177		0	31,214-	177-
2010	189,159	84,811	45		0	84,811-	45-
2011	48,984	9,968	20		0	9,968-	20-
2012	9,411	3,457	37		0	3,457-	37-
2013	150,786	19,288	13		0	19,288-	13-
2014	77,677	82,010	106		0	82,010-	106-
2015	66,880	229,680	343		0	229,680-	343-
2016	1,282,382	161,547	13	40,000	3	121,547-	9-
TOTAL	2,938,635	874,593	30	105,101	4	769,492-	26-

THREE-YEAR MOVING AVERAGES

83-85	36,120	7,546	21	3,008	8	4,539-	13-
84-86	38,637	5,624	15	2,467	6	3,157-	8-
85-87	30,910	5,602	18	329	1	5,272-	17-
86-88	33,646	5	0	2,329	7	2,324	7

AVISTA CORPORATION

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	42,856	2,761	6	2,329	5	432-	1-
88-90	137,887	32,440	24	1,970	1	30,470-	22-
89-91	143,374	46,170	32	41	0	46,129-	32-
90-92	135,397	46,924	35	487	0	46,436-	34-
91-93	26,942	17,737	66	517	2	17,219-	64-
92-94	29,211	5,642	19	446	2	5,196-	18-
93-95	32,866	2,235	7		0	2,235-	7-
94-96	35,212	1,766	5	5,167	15	3,401	10
95-97	32,796	2,996	9	7,630	23	4,634	14
96-98	26,319	2,866	11	7,630	29	4,764	18
97-99	31,553	2,866	9	10,466	33	7,599	24
98-00	22,544		0	8,014	36	8,014	36
99-01	28,869		0	8,026	28	8,026	28
00-02	10,204		0	26	0	26	0
01-03	30,588	8	0	192	1	184	1
02-04	40,300	729	2	220	1	509-	1-
03-05	42,763	729	2	218	1	511-	1-
04-06	24,948	2,410	10	39	0	2,370-	10-
05-07	13,026	19,387	149		0	19,387-	149-
06-08	15,607	21,117	135		0	21,117-	135-
07-09	17,892	29,833	167		0	29,833-	167-
08-10	75,885	40,405	53		0	40,405-	53-
09-11	85,243	41,997	49		0	41,997-	49-
10-12	82,518	32,745	40		0	32,745-	40-
11-13	69,727	10,904	16		0	10,904-	16-
12-14	79,291	34,918	44		0	34,918-	44-
13-15	98,448	110,326	112		0	110,326-	112-
14-16	475,646	157,746	33	13,333	3	144,412-	30-
FIVE-YEAR AVERAGE							
12-16	317,427	99,196	31	8,000	3	91,196-	29-

AVISTA CORPORATION

ACCOUNT 331.2 STRUCTURES AND IMPROVEMENTS - RECREATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	14,099	3,677-	26-		0	3,677	26
2008	4,454		0		0		0
2009							
2010	4,487		0		0		0
2011	16,927		0		0		0
2012	6,994	1,000	14		0	1,000-	14-
2013							
2014	14,202		0		0		0
2015							
2016	45,406		0		0		0
TOTAL	106,570	2,677-	3-		0	2,677	3

THREE-YEAR MOVING AVERAGES

07-09	6,184	1,226-	20-		0	1,226	20
08-10	2,980		0		0		0
09-11	7,138		0		0		0
10-12	9,469	333	4		0	333-	4-
11-13	7,974	333	4		0	333-	4-
12-14	7,065	333	5		0	333-	5-
13-15	4,734		0		0		0
14-16	19,869		0		0		0

FIVE-YEAR AVERAGE

12-16	13,321	200	2		0	200-	2-
-------	--------	-----	---	--	---	------	----

AVISTA CORPORATION

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	29,976	332	1	23,087	77	22,755	76
1985							
1986	16,517		0	10,500	64	10,500	64
1987	10,609		0		0		0
1988	394		0		0		0
1989	60,862		0	3,434	6	3,434	6
1990	272,728	63,250	23	2,908	1	60,342-	22-
1991		29,284		116		29,168-	
1992	23,783	4,265	18	107	0	4,158-	17-
1993	133,899	15,394	11	1,376	1	14,018-	10-
1994	181,235	23,847	13		0	23,847-	13-
1995	111,998	1,956	2	9,796	9	7,840	7
1996							
1997	197,158		0	771	0	771	0
1998	78,289		0	1,284	2	1,284	2
1999	389,689		0	161,800	42	161,800	42
2000	61,913		0		0		0
2001							
2002	12,540		0		0		0
2003	2,516		0		0		0
2004	2,790		0	3,830	137	3,830	137
2005	32,921		0		0		0
2006							
2007	21,887		0		0		0
2008	59		0		0		0
2009							
2010	3,263,452	164-	0	5,469	0	5,633	0
2011	16,215		0	580	4	580	4
2012		4,594				4,594-	
2013	83,371	38,575	46		0	38,575-	46-
2014	76,909	164,020	213		0	164,020-	213-
2015	14,799	459,359			0	459,359-	
2016	1,523,641	129,461	8	9,092	1	120,369-	8-
TOTAL	6,620,150	934,173	14	234,150	4	700,023-	11-

THREE-YEAR MOVING AVERAGES

84-86	15,498	111	1	11,196	72	11,085	72
85-87	9,042		0	3,500	39	3,500	39
86-88	9,173		0	3,500	38	3,500	38
87-89	23,955		0	1,145	5	1,145	5
88-90	111,328	21,083	19	2,114	2	18,969-	17-

AVISTA CORPORATION

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	111,197	30,845	28	2,153	2	28,692-	26-
90-92	98,837	32,266	33	1,044	1	31,223-	32-
91-93	52,561	16,314	31	533	1	15,781-	30-
92-94	112,972	14,502	13	494	0	14,008-	12-
93-95	142,377	13,732	10	3,724	3	10,008-	7-
94-96	97,744	8,601	9	3,265	3	5,336-	5-
95-97	103,052	652	1	3,522	3	2,870	3
96-98	91,816		0	685	1	685	1
97-99	221,712		0	54,618	25	54,618	25
98-00	176,630		0	54,361	31	54,361	31
99-01	150,534		0	53,933	36	53,933	36
00-02	24,818		0		0		0
01-03	5,019		0		0		0
02-04	5,949		0	1,277	21	1,277	21
03-05	12,742		0	1,277	10	1,277	10
04-06	11,904		0	1,277	11	1,277	11
05-07	18,269		0		0		0
06-08	7,315		0		0		0
07-09	7,315		0		0		0
08-10	1,087,837	55-	0	1,823	0	1,878	0
09-11	1,093,222	55-	0	2,016	0	2,071	0
10-12	1,093,222	1,477	0	2,016	0	540	0
11-13	33,195	14,390	43	193	1	14,196-	43-
12-14	53,427	69,063	129		0	69,063-	129-
13-15	58,360	220,651	378		0	220,651-	378-
14-16	538,450	250,947	47	3,031	1	247,916-	46-
FIVE-YEAR AVERAGE							
12-16	339,744	159,202	47	1,818	1	157,384-	46-

AVISTA CORPORATION

ACCOUNT 333 TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	348,240	4,821	1	110	0	4,711-	1-
1985	16,268		0		0		0
1986		149		155		6	
1987	74,595		0	551	1	551	1
1988	311,867	207	0	72	0	135-	0
1989	10,761		0	1,471	14	1,471	14
1990	873,817	251,197	29		0	251,197-	29-
1991	14,743	109,256	741	4,923	33	104,333-	708-
1992	5,000	1,389	28	20,000	400	18,611	372
1993	490,384	97,880	20	7,790	2	90,090-	18-
1994	35,516	4,673	13		0	4,673-	13-
1995	992,639	17,338	2	12,861	1	4,477-	0
1996							
1997	217,829		0	4,155	2	4,155	2
1998	5,590		0		0		0
1999	154,073		0	62,398	40	62,398	40
2000	70,467		0	216	0	216	0
2001	77,978		0	199	0	199	0
2002	1,181,151		0	46	0	46	0
2003	1,037,351	147	0	3,182	0	3,036	0
2004	924,314		0		0		0
2005	1,068,067	2,531-	0		0	2,531	0
2006	82,498	5,925	7		0	5,925-	7-
2007	1,174,503	470,363	40		0	470,363-	40-
2008	406	13,358-		232	57	13,589	
2009	581,864	1,538	0	3,808	1	2,270	0
2010	7,744	5,891-	76-	7,585	98	13,476	174
2011	3,845,369	9,085-	0	7,097	0	16,182	0
2012	266,410	4,100	2	5,846	2	1,747	1
2013	69,886	30,860	44		0	30,860-	44-
2014	60,974	131,216	215		0	131,216-	215-
2015	17,892	367,487			0	367,487-	
2016	14,066,889	284,315	2		0	284,315-	2-
TOTAL	28,085,083	1,751,996	6	142,697	1	1,609,299-	6-

THREE-YEAR MOVING AVERAGES

84-86	121,503	1,657	1	88	0	1,568-	1-
85-87	30,288	50	0	235	1	186	1
86-88	128,821	119	0	259	0	141	0
87-89	132,408	69	0	698	1	629	0
88-90	398,815	83,801	21	514	0	83,287-	21-

AVISTA CORPORATION

ACCOUNT 333 TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	299,774	120,151	40	2,131	1	118,020-	39-
90-92	297,853	120,614	40	8,308	3	112,306-	38-
91-93	170,042	69,508	41	10,904	6	58,604-	34-
92-94	176,967	34,647	20	9,263	5	25,384-	14-
93-95	506,180	39,964	8	6,884	1	33,080-	7-
94-96	342,718	7,337	2	4,287	1	3,050-	1-
95-97	403,489	5,779	1	5,672	1	107-	0
96-98	74,473		0	1,385	2	1,385	2
97-99	125,831		0	22,184	18	22,184	18
98-00	76,710		0	20,871	27	20,871	27
99-01	100,840		0	20,938	21	20,938	21
00-02	443,199		0	154	0	154	0
01-03	765,493	49	0	1,142	0	1,093	0
02-04	1,047,605	49	0	1,076	0	1,027	0
03-05	1,009,911	795-	0	1,061	0	1,855	0
04-06	691,626	1,131	0		0	1,131-	0
05-07	775,023	157,919	20		0	157,919-	20-
06-08	419,136	154,310	37	77	0	154,233-	37-
07-09	585,591	152,848	26	1,347	0	151,501-	26-
08-10	196,671	5,903-	3-	3,875	2	9,778	5
09-11	1,478,326	4,479-	0	6,163	0	10,642	1
10-12	1,373,174	3,625-	0	6,843	0	10,468	1
11-13	1,393,888	8,625	1	4,314	0	4,311-	0
12-14	132,423	55,392	42	1,949	1	53,443-	40-
13-15	49,584	176,521	356		0	176,521-	356-
14-16	4,715,252	261,006	6		0	261,006-	6-
FIVE-YEAR AVERAGE							
12-16	2,896,410	163,596	6	1,169	0	162,426-	6-

AVISTA CORPORATION

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	435		0		0		0
1984	50		0	2,700		2,700	
1985	8,128	10,502	129	10,004	123	498-	6-
1986	5,652		0		0		0
1987	15,467		0		0		0
1988	247		0		0		0
1989	12,109	921	8	25	0	896-	7-
1990	136,033	33,123	24	736	1	32,387-	24-
1991	41,489	28,745	69		0	28,745-	69-
1992	56,048		0	405	1	405	1
1993	10,239	379	4	4,636	45	4,257	42
1994	52,198	6,868	13	29,658	57	22,790	44
1995	38,366	670	2	37,043	97	36,373	95
1996	1,393		0	5,285	379	5,285	379
1997	12,565		0	2,602	21	2,602	21
1998	65,846	706	1	4,746	7	4,040	6
1999	147,856		0	52,525	36	52,525	36
2000	481,776		0	5,798	1	5,798	1
2001	467,432		0	5,705	1	5,705	1
2002	54,392		0	1,242	2	1,242	2
2003	110,200	3,936	4	85,419	78	81,483	74
2004	90,734		0		0		0
2005	78,067	167	0	1,880	2	1,713	2
2006	737,322	12,163	2		0	12,163-	2-
2007	210,053	4,085	2		0	4,085-	2-
2008	197,416	37,318	19	3,009	2	34,309-	17-
2009	99,690	64,900	65	33,363	33	31,537-	32-
2010	395,703		0		0		0
2011	14,181		0		0		0
2012	6,648	1,034	16	8,269	124	7,236	109
2013	374,883	7,715	2		0	7,715-	2-
2014	395,906	32,804	8		0	32,804-	8-
2015	38,095	91,872	241		0	91,872-	241-
2016	2,856,982	157,267	6	3,100	0	154,166-	5-
TOTAL	7,213,601	495,175	7	298,151	4	197,024-	3-

THREE-YEAR MOVING AVERAGES

83-85	2,871	3,501	122	4,235	147	734	26
84-86	4,610	3,501	76	4,235	92	734	16
85-87	9,749	3,501	36	3,335	34	166-	2-
86-88	7,122		0		0		0

AVISTA CORPORATION

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	9,274	307	3	8	0	299-	3-
88-90	49,463	11,348	23	254	1	11,094-	22-
89-91	63,210	20,930	33	254	0	20,676-	33-
90-92	77,857	20,623	26	380	0	20,242-	26-
91-93	35,925	9,708	27	1,680	5	8,028-	22-
92-94	39,495	2,416	6	11,566	29	9,151	23
93-95	33,601	2,639	8	23,779	71	21,140	63
94-96	30,652	2,513	8	23,995	78	21,483	70
95-97	17,441	223	1	14,977	86	14,753	85
96-98	26,602	235	1	4,211	16	3,976	15
97-99	75,423	235	0	19,958	26	19,722	26
98-00	231,826	235	0	21,023	9	20,788	9
99-01	365,688		0	21,343	6	21,343	6
00-02	334,533		0	4,248	1	4,248	1
01-03	210,675	1,312	1	30,789	15	29,476	14
02-04	85,109	1,312	2	28,887	34	27,575	32
03-05	93,000	1,368	1	29,100	31	27,732	30
04-06	302,041	4,110	1	627	0	3,483-	1-
05-07	341,814	5,472	2	627	0	4,845-	1-
06-08	381,597	17,855	5	1,003	0	16,852-	4-
07-09	169,053	35,434	21	12,124	7	23,310-	14-
08-10	230,936	34,073	15	12,124	5	21,949-	10-
09-11	169,858	21,633	13	11,121	7	10,512-	6-
10-12	138,844	345	0	2,756	2	2,412	2
11-13	131,904	2,916	2	2,756	2	160-	0
12-14	259,146	13,851	5	2,756	1	11,094-	4-
13-15	269,628	44,130	16		0	44,130-	16-
14-16	1,096,995	93,981	9	1,033	0	92,947-	8-
FIVE-YEAR AVERAGE							
12-16	734,503	58,138	8	2,274	0	55,864-	8-

AVISTA CORPORATION

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	707		0		0		0
1984	1,143	280	24	5,000	437	4,720	413
1985	5,744		0		0		0
1986	2,580		0	43	2	43	2
1987	24,897		0		0		0
1988	3,109		0	850	27	850	27
1989	195		0		0		0
1990	6,060	1,480	24		0	1,480-	24-
1991	71,408	8,095	11	1,061	1	7,034-	10-
1992	2,460	4,461	181	1,400	57	3,061-	124-
1993				1,161		1,161	
1994	40,918	1,437	4	57	0	1,380-	3-
1995	35,241	615	2		0	615-	2-
1996							
1997							
1998	18,261		0	548	3	548	3
1999	5,456		0	332	6	332	6
2000	2,509		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007	222,726		0		0		0
2008	2,819		0		0		0
2009	87,863		0		0		0
2010							
2011	56,089		0		0		0
2012							
2013	91,606		0		0		0
2014	24,773		0		0		0
2015	63,023		0		0		0
2016	421,075	111,920	27		0	111,920-	27-
TOTAL	1,190,660	128,288	11	10,452	1	117,835-	10-

THREE-YEAR MOVING AVERAGES

83-85	2,531	93	4	1,667	66	1,573	62
84-86	3,156	93	3	1,681	53	1,588	50
85-87	11,074		0	14	0	14	0
86-88	10,195		0	298	3	298	3

AVISTA CORPORATION

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	9,400		0	283	3	283	3
88-90	3,121	493	16	283	9	210-	7-
89-91	25,888	3,192	12	354	1	2,838-	11-
90-92	26,643	4,679	18	820	3	3,858-	14-
91-93	24,623	4,185	17	1,207	5	2,978-	12-
92-94	14,459	1,966	14	873	6	1,093-	8-
93-95	25,386	684	3	406	2	278-	1-
94-96	25,386	684	3	19	0	665-	3-
95-97	11,747	205	2		0	205-	2-
96-98	6,087		0	183	3	183	3
97-99	7,906		0	293	4	293	4
98-00	8,742		0	293	3	293	3
99-01	2,655		0	111	4	111	4
00-02	836		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07	74,242		0		0		0
06-08	75,182		0		0		0
07-09	104,469		0		0		0
08-10	30,227		0		0		0
09-11	47,984		0		0		0
10-12	18,696		0		0		0
11-13	49,231		0		0		0
12-14	38,793		0		0		0
13-15	59,800		0		0		0
14-16	169,623	37,307	22		0	37,307-	22-
FIVE-YEAR AVERAGE							
12-16	120,095	22,384	19		0	22,384-	19-

AVISTA CORPORATION

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	1,889	249	13		0	249-	13-
1995							
1996							
1997							
1998							
1999	146		0		0		0
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016	30,311	9,530	31		0	9,530-	31-
TOTAL	32,346	9,779	30		0	9,779-	30-

THREE-YEAR MOVING AVERAGES

94-96	630	83	13		0	83-	13-
95-97							
96-98							
97-99	49		0		0		0
98-00	49		0		0		0
99-01	49		0		0		0
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							

AVISTA CORPORATION

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16	10,104	3,177	31		0	3,177-	31-
FIVE-YEAR AVERAGE							
12-16	6,062	1,906	31		0	1,906-	31-

AVISTA CORPORATION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2010	6,880	915	13		0	915-	13-
2011		4,500-				4,500	
2012							
2013	23,474		0		0		0
2014							
2015							
2016	4,010		0		0		0
TOTAL	34,364	3,585-	10-		0	3,585	10

THREE-YEAR MOVING AVERAGES

10-12	2,293	1,195-	52-		0	1,195	52
11-13	7,824	1,500-	19-		0	1,500	19
12-14	7,824		0		0		0
13-15	7,824		0		0		0
14-16	1,337		0		0		0

FIVE-YEAR AVERAGE

12-16	5,497		0		0		0
-------	-------	--	---	--	---	--	---

AVISTA CORPORATION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	22,342	7,461	33		0	7,461-	33-
2000							
2001							
2002							
2003							
2004							
2005	382,706		0		0		0
2006	362		0		0		0
2007							
2008							
2009		732,116				732,116-	
2010	17,815	490	3		0	490-	3-
2011							
2012							
2013							
2014							
2015	269,222		0		0		0
2016							
TOTAL	692,447	740,067	107		0	740,067-	107-

THREE-YEAR MOVING AVERAGES

99-01	7,447	2,487	33		0	2,487-	33-
00-02							
01-03							
02-04							
03-05	127,569		0		0		0
04-06	127,689		0		0		0
05-07	127,689		0		0		0
06-08	121		0		0		0
07-09		244,039				244,039-	
08-10	5,938	244,202			0	244,202-	
09-11	5,938	244,202			0	244,202-	
10-12	5,938	163	3		0	163-	3-
11-13							
12-14							

AVISTA CORPORATION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	89,740		0		0		0
14-16	89,740		0		0		0
FIVE-YEAR AVERAGE							
12-16	53,844		0		0		0

AVISTA CORPORATION

ACCOUNT 343 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	200,000		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012	31,468		0		0		0
2013							
2014							
2015							
2016							
TOTAL	231,468		0		0		0

THREE-YEAR MOVING AVERAGES

02-04	66,667		0		0		0
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12	10,490		0		0		0
11-13	10,490		0		0		0
12-14	10,490		0		0		0
13-15							
14-16							

FIVE-YEAR AVERAGE

12-16	6,294		0		0		0
-------	-------	--	---	--	---	--	---

AVISTA CORPORATION
ACCOUNT 344 GENERATORS
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	14,036		0		0		0
2000							
2001							
2002		20,981		2,245		18,736-	
2003		22				22-	
2004							
2005	3,702,752		0		0		0
2006	819,944		0		0		0
2007	5,784		0		0		0
2008	9,162,288	1,268	0	3,886	0	2,618	0
2009							
2010	237,690		0		0		0
2011							
2012	2,248,555		0		0		0
2013	5,985		0		0		0
2014							
2015	1,390		0		0		0
2016	14,653,336	11,055	0		0	11,055-	0
TOTAL	30,851,760	33,326	0	6,131	0	27,195-	0

THREE-YEAR MOVING AVERAGES

99-01	4,679		0		0		0
00-02		6,994		748		6,245-	
01-03		7,001		748		6,253-	
02-04		7,001		748		6,253-	
03-05	1,234,251	7	0		0	7-	0
04-06	1,507,565		0		0		0
05-07	1,509,493		0		0		0
06-08	3,329,339	423	0	1,295	0	873	0
07-09	3,056,024	423	0	1,295	0	873	0
08-10	3,133,326	423	0	1,295	0	873	0
09-11	79,230		0		0		0
10-12	828,748		0		0		0
11-13	751,513		0		0		0
12-14	751,513		0		0		0

AVISTA CORPORATION

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	2,458		0		0		0
14-16	4,884,909	3,685	0		0	3,685-	0
FIVE-YEAR AVERAGE							
12-16	3,381,853	2,211	0		0	2,211-	0

AVISTA CORPORATION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1995				220		220	
1996		3,825				3,825-	
1997							
1998							
1999							
2000							
2001				85		85	
2002							
2003							
2004							
2005	2,569		0		0		0
2006	11,528		0		0		0
2007	10,736	116-	1-		0	116	1
2008	457,745	20,438	4		0	20,438-	4-
2009	57,927		0	7,794	13	7,794	13
2010	319,179	20,000	6	1,004	0	18,996-	6-
2011	407,148		0		0		0
2012	21,829	179-	1-		0	179	1
2013	1,313,870		0		0		0
2014	135,390		0		0		0
2015	92,683	179	0		0	179-	0
2016	191,277	434	0	2,641	1	2,207	1
TOTAL	3,021,880	44,581	1	11,745	0	32,836-	1-

THREE-YEAR MOVING AVERAGES

95-97		1,275		73		1,202-	
96-98		1,275				1,275-	
97-99							
98-00							
99-01				28		28	
00-02				28		28	
01-03				28		28	
02-04							
03-05	856		0		0		0
04-06	4,699		0		0		0
05-07	8,278	39-	0		0	39	0
06-08	160,003	6,774	4		0	6,774-	4-
07-09	175,469	6,774	4	2,598	1	4,176-	2-
08-10	278,284	13,479	5	2,933	1	10,547-	4-
09-11	261,418	6,667	3	2,933	1	3,734-	1-
10-12	249,385	6,607	3	335	0	6,272-	3-

AVISTA CORPORATION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	580,949	60-	0		0	60	0
12-14	490,363	60-	0		0	60	0
13-15	513,981	60	0		0	60-	0
14-16	139,783	204	0	880	1	676	0
FIVE-YEAR AVERAGE							
12-16	351,010	87	0	528	0	441	0

AVISTA CORPORATION

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2008	23,037		0		0		0
2009							
2010	9,099		0		0		0
2011		409				409-	
2012	44,370		0		0		0
2013	356,713		0		0		0
2014	1,262		0		0		0
2015	33,674		0		0		0
2016		4,736				4,736-	
TOTAL	468,154	5,145	1		0	5,145-	1-

THREE-YEAR MOVING AVERAGES

08-10	10,712		0		0		0
09-11	3,033	136	4		0	136-	4-
10-12	17,823	136	1		0	136-	1-
11-13	133,694	136	0		0	136-	0
12-14	134,115		0		0		0
13-15	130,549		0		0		0
14-16	11,645	1,579	14		0	1,579-	14-

FIVE-YEAR AVERAGE

12-16	87,204	947	1		0	947-	1-
-------	--------	-----	---	--	---	------	----

AVISTA CORPORATION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	6,020		0		0		0
1984							
1985	460		0		0		0
1986	6,769	4,481	66	25	0	4,456-	66-
1987							
1988	10,568	1,969	19		0	1,969-	19-
1989	1,700	594	35		0	594-	35-
1990							
1991	1,960	473	24		0	473-	24-
1992							
1993							
1994	1,460	627	43	1,810	124	1,183	81
1995	14,029	6,877	49	1,209	9	5,668-	40-
1996							
1997				227		227	
1998	2,391	548	23	104	4	444-	19-
1999		3,537		128		3,409-	
2000	16,945	1,247	7	176	1	1,072-	6-
2001	44,098	399	1	347	1	51-	0
2002	19,273	231	1	318	2	87	0
2003		634		833		199	
2004	4,917		0		0		0
2005	25,271	1,597-	6-	2,244	9	3,840	15
2006		83-		3,250		3,333	
2007	7,317	4,502	62	63	1	4,439-	61-
2008	424	5,632		18,451		12,819	
2009							
2010	207,863	6,222	3	2,735	1	3,487-	2-
2011		10,736		2,044		8,692-	
2012	61,592	1,260	2		0	1,260-	2-
2013	18,295	6,287	34		0	6,287-	34-
2014	118,869	15,343	13		0	15,343-	13-
2015	28,345	24,829	88		0	24,829-	88-
2016	156,096	19,461	12		0	19,461-	12-
TOTAL	754,661	114,210	15	33,964	5	80,246-	11-

THREE-YEAR MOVING AVERAGES

83-85	2,160		0		0		0
84-86	2,410	1,494	62	8	0	1,485-	62-
85-87	2,410	1,494	62	8	0	1,485-	62-
86-88	5,779	2,150	37	8	0	2,142-	37-

AVISTA CORPORATION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	4,089	854	21		0	854-	21-
88-90	4,089	854	21		0	854-	21-
89-91	1,220	356	29		0	356-	29-
90-92	653	158	24		0	158-	24-
91-93	653	158	24		0	158-	24-
92-94	487	209	43	603	124	394	81
93-95	5,163	2,501	48	1,006	19	1,495-	29-
94-96	5,163	2,501	48	1,006	19	1,495-	29-
95-97	4,676	2,292	49	479	10	1,814-	39-
96-98	797	183	23	110	14	72-	9-
97-99	797	1,362	171	153	19	1,209-	152-
98-00	6,445	1,777	28	136	2	1,641-	25-
99-01	20,348	1,728	8	217	1	1,510-	7-
00-02	26,772	626	2	280	1	345-	1-
01-03	21,124	421	2	500	2	78	0
02-04	8,063	288	4	384	5	95	1
03-05	10,062	321-	3-	1,026	10	1,347	13
04-06	10,062	560-	6-	1,831	18	2,391	24
05-07	10,863	941	9	1,852	17	911	8
06-08	2,580	3,350	130	7,255	281	3,904	151
07-09	2,580	3,378	131	6,171	239	2,793	108
08-10	69,429	3,951	6	7,062	10	3,111	4
09-11	69,288	5,653	8	1,593	2	4,060-	6-
10-12	89,818	6,073	7	1,593	2	4,480-	5-
11-13	26,629	6,094	23	681	3	5,413-	20-
12-14	66,252	7,630	12		0	7,630-	12-
13-15	55,170	15,487	28		0	15,487-	28-
14-16	101,103	19,878	20		0	19,878-	20-
FIVE-YEAR AVERAGE							
12-16	76,639	13,436	18		0	13,436-	18-

AVISTA CORPORATION

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	445,432	227,088	51	66,374	15	160,714-	36-
1984	165,959	94,324	57	25,784	16	68,540-	41-
1985	1,077,842	339,232	31	112,521	10	226,711-	21-
1986	162,746	110,905	68	55,587	34	55,318-	34-
1987	203,713	123,245	60	11,937	6	111,308-	55-
1988	728,191	135,725	19	16,152	2	119,573-	16-
1989	310,641	108,486	35	34,112	11	74,374-	24-
1990				4,771		4,771	
1991	454,502	109,551	24	76,007	17	33,544-	7-
1992	36,168	59,200	164	1,479	4	57,721-	160-
1993	60,781	122,543	202	10,606	17	111,937-	184-
1994	164,125	70,488	43	25,033	15	45,455-	28-
1995	435,836	213,653	49	225,212	52	11,559	3
1996	286,267	92,596	32	30,977	11	61,619-	22-
1997	195,666	102,758	53	26,288	13	76,470-	39-
1998	711,241	163,110	23	13,497	2	149,613-	21-
1999	330,868	47,322	14	14,811	4	32,511-	10-
2000	1,405,203	145,503	10	20,485	1	125,018-	9-
2001	1,023,964	46,504	5	40,538	4	5,965-	1-
2002	337,391	26,984	8	37,098	11	10,113	3
2003	908,688	73,970	8	97,243	11	23,273	3
2004	672,150	60,759	9	46,286	7	14,473-	2-
2005	1,087,486	11,947	1	14,690	1	2,743	0
2006	708,433	5,547-	1-	105,834	15	111,381	16
2007	2,454,474	26,154	1	78,987	3	52,832	2
2008	872,747	16,286	2	192,998	22	176,712	20
2009	1,938,336	316,046	16	39,056	2	276,990-	14-
2010	2,683,011	17,320	1	97,441	4	80,120	3
2011	1,882,931	100,077	5	98,105	5	1,972-	0
2012	714,053	67,805	9	2,930	0	64,875-	9-
2013	1,266,861	136,223	11		0	136,223-	11-
2014	5,045,898	332,576	7		0	332,576-	7-
2015	984,823	398,496	40	99,686	10	298,810-	30-
2016	4,790,551	428,428	9	5	0	428,423-	9-
TOTAL	34,546,978	4,319,758	13	1,722,529	5	2,597,229-	8-

THREE-YEAR MOVING AVERAGES

83-85	563,078	220,215	39	68,226	12	151,988-	27-
84-86	468,849	181,487	39	64,631	14	116,856-	25-
85-87	481,434	191,127	40	60,015	12	131,112-	27-
86-88	364,883	123,292	34	27,892	8	95,400-	26-

AVISTA CORPORATION

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	414,182	122,485	30	20,734	5	101,752-	25-
88-90	346,277	81,404	24	18,345	5	63,059-	18-
89-91	255,048	72,679	28	38,297	15	34,382-	13-
90-92	163,557	56,250	34	27,419	17	28,831-	18-
91-93	183,817	97,098	53	29,364	16	67,734-	37-
92-94	87,025	84,077	97	12,373	14	71,704-	82-
93-95	220,247	135,561	62	86,950	39	48,611-	22-
94-96	295,409	125,579	43	93,741	32	31,838-	11-
95-97	305,923	136,336	45	94,159	31	42,177-	14-
96-98	397,725	119,488	30	23,587	6	95,901-	24-
97-99	412,592	104,397	25	18,199	4	86,198-	21-
98-00	815,770	118,645	15	16,264	2	102,381-	13-
99-01	920,012	79,776	9	25,278	3	54,498-	6-
00-02	922,186	72,997	8	32,707	4	40,290-	4-
01-03	756,681	49,153	6	58,293	8	9,140	1
02-04	639,410	53,904	8	60,209	9	6,304	1
03-05	889,441	48,892	5	52,739	6	3,848	0
04-06	822,690	22,386	3	55,603	7	33,217	4
05-07	1,416,798	10,851	1	66,504	5	55,652	4
06-08	1,345,218	12,298	1	125,940	9	113,642	8
07-09	1,755,186	119,495	7	103,680	6	15,815-	1-
08-10	1,831,365	116,551	6	109,832	6	6,719-	0
09-11	2,168,093	144,481	7	78,201	4	66,280-	3-
10-12	1,759,998	61,734	4	66,159	4	4,424	0
11-13	1,287,948	101,369	8	33,678	3	67,690-	5-
12-14	2,342,271	178,868	8	977	0	177,891-	8-
13-15	2,432,527	289,098	12	33,229	1	255,870-	11-
14-16	3,607,091	386,500	11	33,230	1	353,270-	10-
FIVE-YEAR AVERAGE							
12-16	2,560,437	272,706	11	20,524	1	252,182-	10-

AVISTA CORPORATION
ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985				293		293	
1986							
1987							
1988							
1989				4,330		4,330	
1990	15,149	15,518	102		0	15,518-	102-
1991	234	56	24		0	56-	24-
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000	50,309		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015		953		20		933-	
2016							
TOTAL	65,692	16,527	25	4,643	7	11,884-	18-

THREE-YEAR MOVING AVERAGES

85-87				98		98	
86-88							
87-89				1,443		1,443	
88-90	5,050	5,173	102	1,443	29	3,729-	74-
89-91	5,128	5,191	101	1,443	28	3,748-	73-
90-92	5,128	5,191	101		0	5,191-	101-

AVISTA CORPORATION

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	78	19	24		0	19-	24-
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00	16,770		0		0		0
99-01	16,770		0		0		0
00-02	16,770		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15		318		7		311-	
14-16		318		7		311-	
FIVE-YEAR AVERAGE							
12-16		191		4		187-	

AVISTA CORPORATION

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	274,311	139,848	51	18,559	7	121,289-	44-
1984	374,785	213,024	57	21,525	6	191,499-	51-
1985	1,245,813	392,143	31	295,376	24	96,767-	8-
1986	811,208	554,526	68	131,904	16	422,622-	52-
1987	90,892	54,909	60	80,445	89	25,536	28
1988	65,003	12,119	19	17,686	27	5,567	9
1989	94,789	33,104	35	12,249	13	20,855-	22-
1990	138,936	142,314	102	54,335	39	87,979-	63-
1991	180,873	43,597	24	42,353	23	1,244-	1-
1992	79,852	130,513	163	35,012	44	95,501-	120-
1993	87,483	176,379	202	65,002	74	111,377-	127-
1994	212,716	91,356	43	42,018	20	49,338-	23-
1995	32,629	15,995	49	65,337	200	49,342	151
1996	72,155	23,339	32	7,808	11	15,531-	22-
1997	156,946	82,423	53	12,688	8	69,735-	44-
1998	77,362	17,741	23	69,608	90	51,867	67
1999	237,250	13,539	6	9,098	4	4,442-	2-
2000	243,836	88,475	36	12,456	5	76,019-	31-
2001	87,098	28,277	32	24,650	28	3,627-	4-
2002	85,477	16,408	19	22,558	26	6,150	7
2003	96,277	44,978	47	59,130	61	14,151	15
2004	485,314	42,976	9	32,739	7	10,237-	2-
2005	101,147	99,604	98	41,325	41	58,279-	58-
2006	489,775	24,627-	5-	22,758	5	47,384	10
2007	143,462	86,928	61	29,320	20	57,608-	40-
2008	558,008	52,260	9	59,725	11	7,466	1
2009	98,793	142,712	144	2,080	2	140,631-	142-
2010	127,134	162,730	128	13,404	11	149,326-	117-
2011	106,856	217,625	204	79,618	75	138,007-	129-
2012	364,024	22,940	6	456	0	22,484-	6-
2013	816,192	46,106	6		0	46,106-	6-
2014	648,732	254,992	39	3,898	1	251,094-	39-
2015	427,536	471,061	110	1,258	0	469,803-	110-
2016	508,362	152,193	30		0	152,193-	30-
TOTAL	9,621,028	4,042,509	42	1,386,376	14	2,656,133-	28-

THREE-YEAR MOVING AVERAGES

83-85	631,636	248,338	39	111,820	18	136,518-	22-
84-86	810,602	386,564	48	149,602	18	236,963-	29-
85-87	715,971	333,859	47	169,242	24	164,618-	23-
86-88	322,368	207,185	64	76,678	24	130,506-	40-

AVISTA CORPORATION

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	83,561	33,377	40	36,793	44	3,416	4
88-90	99,576	62,512	63	28,090	28	34,422-	35-
89-91	138,199	73,005	53	36,312	26	36,693-	27-
90-92	133,220	105,475	79	43,900	33	61,575-	46-
91-93	116,069	116,830	101	47,456	41	69,374-	60-
92-94	126,684	132,749	105	47,344	37	85,405-	67-
93-95	110,943	94,577	85	57,452	52	37,124-	33-
94-96	105,833	43,563	41	38,388	36	5,176-	5-
95-97	87,243	40,586	47	28,611	33	11,975-	14-
96-98	102,154	41,168	40	30,035	29	11,133-	11-
97-99	157,186	37,901	24	30,465	19	7,437-	5-
98-00	186,149	39,918	21	30,387	16	9,531-	5-
99-01	189,395	43,430	23	15,401	8	28,029-	15-
00-02	138,804	44,387	32	19,888	14	24,499-	18-
01-03	89,617	29,888	33	35,446	40	5,558	6
02-04	222,356	34,787	16	38,142	17	3,355	2
03-05	227,579	62,519	27	44,398	20	18,122-	8-
04-06	358,745	39,318	11	32,274	9	7,044-	2-
05-07	244,795	53,968	22	31,134	13	22,834-	9-
06-08	397,082	38,187	10	37,268	9	919-	0
07-09	266,755	93,966	35	30,375	11	63,591-	24-
08-10	261,312	119,234	46	25,070	10	94,164-	36-
09-11	110,928	174,356	157	31,701	29	142,655-	129-
10-12	199,338	134,432	67	31,159	16	103,273-	52-
11-13	429,024	95,557	22	26,691	6	68,866-	16-
12-14	609,649	108,013	18	1,451	0	106,562-	17-
13-15	630,820	257,387	41	1,719	0	255,668-	41-
14-16	528,210	292,749	55	1,719	0	291,030-	55-
FIVE-YEAR AVERAGE							
12-16	552,969	189,459	34	1,122	0	188,336-	34-

AVISTA CORPORATION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	257,115	131,080	51	299,551	117	168,471	66
1984	158,917	90,307	57	212,053	133	121,746	77
1985	1,355,015	426,414	31	391,143	29	35,271-	3-
1986	658,627	450,343	68	266,239	40	184,104-	28-
1987	36,550	22,244	61	42,730	117	20,486	56
1988	48,446	9,023	19	23,952	49	14,929	31
1989	63,639	22,225	35	42,008	66	19,783	31
1990	85,920	88,009	102	162,421	189	74,412	87
1991	116,736	28,137	24	33,405	29	5,268	5
1992	50,512	82,559	163	66,702	132	15,857-	31-
1993	196,212	395,593	202	145,276	74	250,317-	128-
1994	187,953	80,721	43	49,494	26	31,227-	17-
1995	27,037	13,254	49	66,764	247	53,510	198
1996	40,822	13,204	32	4,417	11	8,787-	22-
1997	175,891	92,372	53	283,887	161	191,515	109
1998	57,287	13,138	23	27,180	47	14,042	25
1999	266,779	6,374	2	10,470	4	4,096	2
2000	102,127	101,822	100	14,335	14	87,487-	86-
2001	109,461	32,543	30	28,368	26	4,174-	4-
2002	110,997	18,883	17	25,961	23	7,077	6
2003	115,840	51,764	45	68,050	59	16,286	14
2004	493,775	44,458	9	33,867	7	10,590-	2-
2005	85,049	110,597	130	131,560	155	20,963	25
2006	646,345	224,589-	35-	24,354	4	248,943	39
2007	103,911	17,021	16	15,201	15	1,820-	2-
2008	545,662	44,358	8	27,297	5	17,061-	3-
2009	17,544	108,793	620	1,994	11	106,799-	609-
2010	75,173	46,140	61	3,729	5	42,412-	56-
2011	23,291	72,734	312	45,554	196	27,180-	117-
2012	48,436	11,080	23	218	0	10,862-	22-
2013	637,694	20,957	3		0	20,957-	3-
2014	101,850	193,620	190	3,898	4	189,722-	186-
2015	214,627	172,074	80	2,091	1	169,983-	79-
2016	143,535	64,869	45		0	64,869-	45-
TOTAL	7,358,773	2,852,121	39	2,554,168	35	297,953-	4-

THREE-YEAR MOVING AVERAGES

83-85	590,349	215,934	37	300,916	51	84,982	14
84-86	724,186	322,355	45	289,812	40	32,543-	4-
85-87	683,397	299,667	44	233,371	34	66,296-	10-
86-88	247,874	160,537	65	110,974	45	49,563-	20-

AVISTA CORPORATION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	49,545	17,831	36	36,230	73	18,399	37
88-90	66,002	39,752	60	76,127	115	36,375	55
89-91	88,765	46,124	52	79,278	89	33,154	37
90-92	84,389	66,235	78	87,509	104	21,274	25
91-93	121,153	168,763	139	81,794	68	86,969-	72-
92-94	144,892	186,291	129	87,157	60	99,134-	68-
93-95	137,067	163,189	119	87,178	64	76,011-	55-
94-96	85,271	35,726	42	40,225	47	4,499	5
95-97	81,250	39,610	49	118,356	146	78,746	97
96-98	91,333	39,571	43	105,161	115	65,590	72
97-99	166,652	37,295	22	107,179	64	69,884	42
98-00	142,064	40,445	28	17,328	12	23,116-	16-
99-01	159,456	46,913	29	17,724	11	29,188-	18-
00-02	107,528	51,083	48	22,888	21	28,195-	26-
01-03	112,099	34,397	31	40,793	36	6,396	6
02-04	240,204	38,368	16	42,626	18	4,258	2
03-05	231,555	68,940	30	77,826	34	8,886	4
04-06	408,390	23,178-	6-	63,260	15	86,438	21
05-07	278,435	32,324-	12-	57,038	20	89,362	32
06-08	431,973	54,403-	13-	22,284	5	76,687	18
07-09	222,372	56,724	26	14,831	7	41,893-	19-
08-10	212,793	66,430	31	11,007	5	55,424-	26-
09-11	38,669	75,889	196	17,092	44	58,797-	152-
10-12	48,967	43,318	88	16,500	34	26,818-	55-
11-13	236,474	34,924	15	15,257	6	19,666-	8-
12-14	262,660	75,219	29	1,372	1	73,847-	28-
13-15	318,057	128,884	41	1,996	1	126,887-	40-
14-16	153,337	143,521	94	1,996	1	141,525-	92-
FIVE-YEAR AVERAGE							
12-16	229,228	92,520	40	1,241	1	91,279-	40-

AVISTA CORPORATION

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	18,669		0		0		0
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	108,000	9,214	9	24,786	23	15,572	14
2009							
2010							
2011							
2012							
2013							
2014							
2015		289		279		10-	
2016							
TOTAL	126,669	9,502	8	25,065	20	15,562	12

THREE-YEAR MOVING AVERAGES

85-87	6,223		0		0		0
86-88							
87-89							
88-90							
89-91							
90-92							

AVISTA CORPORATION

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	36,000	3,071	9	8,262	23	5,191	14
07-09	36,000	3,071	9	8,262	23	5,191	14
08-10	36,000	3,071	9	8,262	23	5,191	14
09-11							
10-12							
11-13							
12-14							
13-15		96		93		3-	
14-16		96		93		3-	
FIVE-YEAR AVERAGE							
12-16		58		56		2-	

AVISTA CORPORATION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	39,133	8,574	22		0	8,574-	22-
1984	17,296	5,327	31		0	5,327-	31-
1985	1,103	463	42		0	463-	42-
1986	6,068	3,604	59		0	3,604-	59-
1987	114,221	26,297	23	31,826-	28-	58,123-	51-
1988	42,061	11,462	27		0	11,462-	27-
1989	9,160	1,718	19	4,907	54	3,189	35
1990	26,287	8,712	33		0	8,712-	33-
1991	6,804	2,722	40		0	2,722-	40-
1992							
1993	5,272	1,294	25		0	1,294-	25-
1994	17,264	3,287	19		0	3,287-	19-
1995	1,933		0	7,042	364	7,042	364
1996							
1997	9,118	2,246	25		0	2,246-	25-
1998	77,578	13,366	17		0	13,366-	17-
1999	25,104	43,085	172		0	43,085-	172-
2000	54,984		0		0		0
2001	11,465		0		0		0
2002	19,845		0		0		0
2003	14,275		0		0		0
2004							
2005	22,474		0		0		0
2006	207,980	1,219-	1-	407	0	1,626	1
2007	21,253		0	6	0	6	0
2008	33,925	10,776	32	329	1	10,447-	31-
2009		22,861		11,052		11,809-	
2010	4,197	7,255	173	2,643	63	4,612-	110-
2011		39,973		24,747		15,226-	
2012	119,427	2,560	2	153,571	129	151,011	126
2013	82,392	1,843	2		0	1,843-	2-
2014	47,698	5,504-	12-		0	5,504	12
2015	51,819	84,918	164	18,688	36	66,230-	128-
2016	255,145	76,186	30		0	76,186-	30-
TOTAL	1,345,280	371,806	28	191,565	14	180,241-	13-

THREE-YEAR MOVING AVERAGES

83-85	19,177	4,788	25		0	4,788-	25-
84-86	8,156	3,131	38		0	3,131-	38-
85-87	40,464	10,121	25	10,609-	26-	20,730-	51-
86-88	54,117	13,788	25	10,609-	20-	24,396-	45-

AVISTA CORPORATION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	55,147	13,159	24	8,973-	16-	22,132-	40-
88-90	25,836	7,297	28	1,636	6	5,662-	22-
89-91	14,084	4,384	31	1,636	12	2,748-	20-
90-92	11,030	3,811	35		0	3,811-	35-
91-93	4,025	1,339	33		0	1,339-	33-
92-94	7,512	1,527	20		0	1,527-	20-
93-95	8,156	1,527	19	2,347	29	820	10
94-96	6,399	1,096	17	2,347	37	1,252	20
95-97	3,684	749	20	2,347	64	1,599	43
96-98	28,899	5,204	18		0	5,204-	18-
97-99	37,266	19,566	53		0	19,566-	53-
98-00	52,555	18,817	36		0	18,817-	36-
99-01	30,518	14,362	47		0	14,362-	47-
00-02	28,765		0		0		0
01-03	15,195		0		0		0
02-04	11,373		0		0		0
03-05	12,250		0		0		0
04-06	76,818	406-	1-	136	0	542	1
05-07	83,902	406-	0	138	0	544	1
06-08	87,719	3,186	4	248	0	2,938-	3-
07-09	18,393	11,212	61	3,796	21	7,417-	40-
08-10	12,707	13,631	107	4,675	37	8,956-	70-
09-11	1,399	23,363		12,814	916	10,549-	754-
10-12	41,208	16,596	40	60,320	146	43,724	106
11-13	67,273	14,792	22	59,439	88	44,647	66
12-14	83,172	367-	0	51,190	62	51,557	62
13-15	60,636	27,086	45	6,229	10	20,856-	34-
14-16	118,221	51,867	44	6,229	5	45,637-	39-
FIVE-YEAR AVERAGE							
12-16	111,296	32,001	29	34,452	31	2,451	2

AVISTA CORPORATION

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	406,954	88,856	22	260,647	64	171,791	42
1984	347,555	107,234	31	179,060	52	71,826	21
1985	207,925	87,452	42	125,051	60	37,599	18
1986	255,441	136,943	54	97,123	38	39,820-	16-
1987	820,355	187,449	23	237,854	29	50,405	6
1988	793,522	216,863	27	189,059	24	27,804-	4-
1989	351,587	84,711	24	256,520	73	171,809	49
1990	119,621	39,646	33	96,649	81	57,003	48
1991	653,121	262,731	40	109,065	17	153,666-	24-
1992	52,142	23,113	44	123,824	237	100,711	193
1993	230,035	56,476	25	306,263	133	249,787	109
1994	905,282	172,358	19	275,433	30	103,075	11
1995	640,315	138,016	22	150,779	24	12,763	2
1996	313,128	71,865	23	79,896	26	8,031	3
1997	1,263,920	311,299	25	135,655	11	175,644-	14-
1998	1,810,877	311,997	17	128,242	7	183,755-	10-
1999	833,837	134,383	16	189,891	23	55,509	7
2000	433,469	194,376	45	162,507	37	31,869-	7-
2001	199,541	171,788	86	135,462	68	36,327-	18-
2002	830,271	127,171	15	120,804	15	6,367-	1-
2003	577,119	162,114	28	139,112	24	23,002-	4-
2004	171,161	102,251	60	116,498	68	14,247	8
2005	886,336	39,987	5	48,488	5	8,502	1
2006	676,720	142,389	21	205,402	30	63,013	9
2007	568,908	47,993	8	118,520	21	70,527	12
2008	459,094	95,938	21	99,609	22	3,671	1
2009	465,752	95,246	20	185,628	40	90,382	19
2010	969,057	135,205	14	121,762	13	13,443-	1-
2011	2,542,957	315,961	12	171,265	7	144,695-	6-
2012	1,949,860	158,474	8	213,420	11	54,946	3
2013	1,660,668	41,464	2		0	41,464-	2-
2014	709,593	122,669-	17-	10,343	1	133,013	19
2015	563,512	911,366	162	181,590	32	729,776-	130-
2016	2,851,616	1,802,674	63	50,363	2	1,752,311-	61-
TOTAL	26,521,250	6,853,120	26	5,021,784	19	1,831,335-	7-

THREE-YEAR MOVING AVERAGES

83-85	320,811	94,514	29	188,253	59	93,739	29
84-86	270,307	110,543	41	133,745	49	23,202	9
85-87	427,907	137,281	32	153,343	36	16,061	4
86-88	623,106	180,418	29	174,679	28	5,740-	1-

AVISTA CORPORATION

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	655,155	163,008	25	227,811	35	64,803	10
88-90	421,577	113,740	27	180,743	43	67,003	16
89-91	374,776	129,029	34	154,078	41	25,049	7
90-92	274,961	108,497	39	109,846	40	1,349	0
91-93	311,766	114,107	37	179,717	58	65,611	21
92-94	395,820	83,982	21	235,173	59	151,191	38
93-95	591,877	122,283	21	244,158	41	121,875	21
94-96	619,575	127,413	21	168,703	27	41,290	7
95-97	739,121	173,727	24	122,110	17	51,617-	7-
96-98	1,129,308	231,720	21	114,598	10	117,123-	10-
97-99	1,302,878	252,560	19	151,263	12	101,297-	8-
98-00	1,026,061	213,585	21	160,214	16	53,372-	5-
99-01	488,949	166,849	34	162,620	33	4,229-	1-
00-02	487,760	164,445	34	139,591	29	24,854-	5-
01-03	535,644	153,691	29	131,792	25	21,899-	4-
02-04	526,184	130,512	25	125,471	24	5,041-	1-
03-05	544,872	101,450	19	101,366	19	85-	0
04-06	578,072	94,876	16	123,463	21	28,587	5
05-07	710,654	76,790	11	124,137	17	47,347	7
06-08	568,240	95,440	17	141,177	25	45,737	8
07-09	497,918	79,726	16	134,586	27	54,860	11
08-10	631,301	108,796	17	135,666	21	26,870	4
09-11	1,325,922	182,137	14	159,552	12	22,586-	2-
10-12	1,820,625	203,213	11	168,816	9	34,398-	2-
11-13	2,051,162	171,966	8	128,228	6	43,738-	2-
12-14	1,440,040	25,756	2	74,588	5	48,832	3
13-15	977,924	276,720	28	63,978	7	212,742-	22-
14-16	1,374,907	863,790	63	80,765	6	783,025-	57-
FIVE-YEAR AVERAGE							
12-16	1,547,050	558,262	36	91,143	6	467,119-	30-

AVISTA CORPORATION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	374,004	82,563	22	257,969	69	175,406	47
1984	505,698	155,953	31	291,573	58	135,620	27
1985	524,189	220,471	42	218,113	42	2,358-	0
1986	642,572	345,961	54	219,709	34	126,252-	20-
1987	442,355	101,141	23	297,580	67	196,439	44
1988	443,166	121,116	27	112,589	25	8,527-	2-
1989	319,768	59,984	19	178,482	56	118,498	37
1990	356,153	118,039	33	160,152	45	42,113	12
1991	350,257	140,144	40	93,255	27	46,889-	13-
1992	366,017	162,243	44	173,192	47	10,949	3
1993	370,646	90,997	25	237,734	64	146,737	40
1994	436,978	83,197	19	240,938	55	157,741	36
1995	601,568	129,665	22	333,351	55	203,686	34
1996	887,940	203,787	23	226,563	26	22,776	3
1997	829,253	204,242	25	216,465	26	12,223	1
1998	770,737	132,791	17	349,964	45	217,173	28
1999	730,838	202,595	28	321,996	44	119,401	16
2000	670,237	329,601	49	275,561	41	54,040-	8-
2001	306,069-	291,299	95-	229,700	75-	61,599-	20
2002	96,675	215,642	223	204,845	212	10,796-	11-
2003	130,002	274,894	211	235,889	181	39,004-	30-
2004	146,301	87,538	60	99,735	68	12,197	8
2005	121,328	286,651	236	59,885	49	226,766-	187-
2006	447,952	596,167	133	186,671	42	409,496-	91-
2007	245,704	466,606	190	177,048	72	289,558-	118-
2008	294,588	1,113,938	378	177,066	60	936,872-	318-
2009	226,413	1,364,944	603	188,974	83	1,175,970-	519-
2010	312,503	810,100	259	255,801	82	554,299-	177-
2011	494,267	1,980,755	401	263,224	53	1,717,532-	347-
2012	1,551,487	1,402,781	90	74,766	5	1,328,016-	86-
2013	1,063,036	1,296,893	122	9,738	1	1,287,155-	121-
2014	1,339,893	1,586,086	118	7,310	1	1,578,776-	118-
2015	710,655	1,876,947	264	30,068	4	1,846,879-	260-
2016	522,626	146,287	28		0	146,287-	28-
TOTAL	17,019,739	16,682,017	98	6,405,906	38	10,276,111-	60-

THREE-YEAR MOVING AVERAGES

83-85	467,964	152,996	33	255,885	55	102,889	22
84-86	557,486	240,795	43	243,132	44	2,337	0
85-87	536,372	222,524	41	245,134	46	22,610	4
86-88	509,364	189,406	37	209,959	41	20,553	4

AVISTA CORPORATION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	401,763	94,080	23	196,217	49	102,137	25
88-90	373,029	99,713	27	150,408	40	50,695	14
89-91	342,059	106,056	31	143,963	42	37,907	11
90-92	357,476	140,142	39	142,200	40	2,058	1
91-93	362,307	131,128	36	168,060	46	36,932	10
92-94	391,214	112,146	29	217,288	56	105,142	27
93-95	469,731	101,286	22	270,674	58	169,388	36
94-96	642,162	138,883	22	266,951	42	128,068	20
95-97	772,920	179,231	23	258,793	33	79,562	10
96-98	829,310	180,273	22	264,331	32	84,057	10
97-99	776,943	179,876	23	296,142	38	116,266	15
98-00	723,937	221,662	31	315,840	44	94,178	13
99-01	365,002	274,498	75	275,752	76	1,254	0
00-02	153,614	278,847	182	236,702	154	42,145-	27-
01-03	26,464-	260,611	985-	223,478	844-	37,133-	140
02-04	124,326	192,691	155	180,157	145	12,535-	10-
03-05	132,544	216,361	163	131,836	99	84,524-	64-
04-06	238,527	323,452	136	115,430	48	208,022-	87-
05-07	271,662	449,808	166	141,201	52	308,607-	114-
06-08	329,415	725,570	220	180,262	55	545,308-	166-
07-09	255,569	981,829	384	181,029	71	800,800-	313-
08-10	277,835	1,096,327	395	207,280	75	889,047-	320-
09-11	344,394	1,385,266	402	235,999	69	1,149,267-	334-
10-12	786,086	1,397,879	178	197,930	25	1,199,949-	153-
11-13	1,036,263	1,560,143	151	115,909	11	1,444,234-	139-
12-14	1,318,139	1,428,587	108	30,605	2	1,397,982-	106-
13-15	1,037,861	1,586,642	153	15,705	2	1,570,937-	151-
14-16	857,725	1,203,106	140	12,459	1	1,190,647-	139-
FIVE-YEAR AVERAGE							
12-16	1,037,539	1,261,799	122	24,376	2	1,237,422-	119-

AVISTA CORPORATION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	163,575	35,680	22	100,137	61	64,457	39
1984	243,384	75,098	31	191,873	79	116,775	48
1985	259,604	109,188	42	157,401	61	48,213	19
1986	551,745	297,311	54	170,466	31	126,845-	23-
1987	362,824	82,936	23	235,296	65	152,360	42
1988	412,947	112,863	27	197,409	48	84,546	20
1989	360,920	67,703	19	233,186	65	165,483	46
1990	422,372	139,986	33	191,891	45	51,905	12
1991	306,712	122,721	40	159,449	52	36,728	12
1992	164,949	73,116	44	107,573	65	34,457	21
1993	223,354	54,836	25	233,101	104	178,265	80
1994	198,925	37,874	19	286,804	144	248,930	125
1995	191,011	41,171	22	321,185	168	280,014	147
1996	209,830	48,157	23	53,539	26	5,382	3
1997	305,524	75,250	25	217,874	71	142,624	47
1998	337,431	58,136	17	232,208	69	174,072	52
1999	491,689	137,601	28	308,574	63	170,973	35
2000	303,173	315,862	104	264,074	87	51,788-	17-
2001	136,226	279,156	205	220,125	162	59,031-	43-
2002	125,367	206,653	165	196,306	157	10,346-	8-
2003	150,569	263,435	175	226,056	150	37,379-	25-
2004	127,427	76,262	60	86,888	68	10,626	8
2005	59,925	168,646	281	58,793	98	109,853-	183-
2006	312,278	400,030	128	116,061	37	283,970-	91-
2007	152,704	380,009	249	169,155	111	210,854-	138-
2008	293,842	874,044	297	233,884	80	640,161-	218-
2009	244,866	967,898	395	170,316	70	797,582-	326-
2010	563,810	1,234,180	219	226,267	40	1,007,913-	179-
2011	499,424	1,271,181	255	320,946	64	950,235-	190-
2012	427,073	453,643-	106-	38,649	9	492,292	115
2013	372	363,780		8,352		355,428-	
2014	204,213	623,617	305	27,575	14	596,043-	292-
2015	72,499	1,267,057		35,624	49	1,231,433-	
2016	224,562	139,002	62		0	139,002-	62-
TOTAL	9,105,126	9,946,796	109	5,797,036	64	4,149,760-	46-

THREE-YEAR MOVING AVERAGES

83-85	222,188	73,322	33	149,804	67	76,482	34
84-86	351,578	160,532	46	173,247	49	12,714	4
85-87	391,391	163,145	42	187,721	48	24,576	6
86-88	442,505	164,370	37	201,057	45	36,687	8

AVISTA CORPORATION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	378,897	87,834	23	221,964	59	134,130	35
88-90	398,746	106,851	27	207,495	52	100,645	25
89-91	363,335	110,137	30	194,842	54	84,705	23
90-92	298,011	111,941	38	152,971	51	41,030	14
91-93	231,672	83,558	36	166,708	72	83,150	36
92-94	195,743	55,275	28	209,159	107	153,884	79
93-95	204,430	44,627	22	280,363	137	235,736	115
94-96	199,922	42,401	21	220,509	110	178,109	89
95-97	235,455	54,859	23	197,533	84	142,673	61
96-98	284,262	60,514	21	167,874	59	107,359	38
97-99	378,215	90,329	24	252,885	67	162,556	43
98-00	377,431	170,533	45	268,285	71	97,752	26
99-01	310,363	244,206	79	264,258	85	20,051	6
00-02	188,255	267,223	142	226,835	120	40,388-	21-
01-03	137,387	249,748	182	214,162	156	35,585-	26-
02-04	134,454	182,116	135	169,750	126	12,366-	9-
03-05	112,640	169,448	150	123,912	110	45,535-	40-
04-06	166,543	214,979	129	87,247	52	127,732-	77-
05-07	174,969	316,228	181	114,669	66	201,559-	115-
06-08	252,941	551,361	218	173,033	68	378,328-	150-
07-09	230,471	740,650	321	191,118	83	549,532-	238-
08-10	367,506	1,025,374	279	210,156	57	815,218-	222-
09-11	436,033	1,157,753	266	239,177	55	918,576-	211-
10-12	496,769	683,906	138	195,288	39	488,619-	98-
11-13	308,957	393,773	127	122,649	40	271,124-	88-
12-14	210,553	177,918	85	24,859	12	153,060-	73-
13-15	92,362	751,485	814	23,850	26	727,635-	788-
14-16	167,092	676,559	405	21,066	13	655,493-	392-
FIVE-YEAR AVERAGE							
12-16	185,744	387,963	209	22,040	12	365,923-	197-

AVISTA CORPORATION

ACCOUNTS 366 AND 367 UNDERGROUND CONDUIT, CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	21,661	26,138	121	189,828	876	163,690	756
1984	340,978	105,172	31	14,944	4	90,228-	26-
1985	326,613	137,371	42	18,096	6	119,275-	37-
1986	387,549	207,216	53	26,261	7	180,955-	47-
1987	275,999	63,382	23	45,070	16	18,312-	7-
1988	270,564	73,969	27	10,191	4	63,778-	24-
1989	637,197	119,529	19	30,840	5	88,689-	14-
1990	405,261	134,316	33	18,614	5	115,702-	29-
1991	440,248	176,151	40	19,732	4	156,419-	36-
1992	849,221	376,430	44	42,598	5	333,832-	39-
1993	938,848	230,497	25	83,909	9	146,588-	16-
1994	2,691,246	512,390	19	126,441	5	385,949-	14-
1995	1,548,015	333,667	22	122,661	8	211,006-	14-
1996	1,422,577	326,489	23	362,979	26	36,490	3
1997	1,149,848	283,204	25	78,293	7	204,911-	18-
1998	1,515,425	261,093	17	96,715	6	164,378-	11-
1999	2,267,633	226,617	10	112,607	5	114,010-	5-
2000	546,679	115,266	21	96,368	18	18,899-	3-
2001	277,497	101,872	37	80,330	29	21,542-	8-
2002	373,819	75,413	20	71,637	19	3,776-	1-
2003	365,379	96,134	26	82,494	23	13,640-	4-
2004	419,860	251,186	60	286,184	68	34,999	8
2005	268,987	167,199	62	82,323	31	84,876-	32-
2006	789,980	372,784	47	190,956	24	181,828-	23-
2007	605,184	276,957	46	154,026	25	122,931-	20-
2008	625,378	323,800	52	148,358	24	175,443-	28-
2009	558,615	358,470	64	143,571	26	214,899-	38-
2010	548,810	242,442	44	75,008	14	167,434-	31-
2011	500,083	457,584	92	808,528	162	350,944	70
2012	813,009	256,542	32	129,442	16	127,100-	16-
2013	538,482	249,983	46	1,107	0	248,876-	46-
2014	395,816	236,724	60	2	0	236,722-	60-
2015	202,777	1,062,849	524	21,097	10	1,041,752-	514-
2016	240,914	1,173,009	487		0	1,173,009-	487-
TOTAL	23,560,154	9,411,844	40	3,771,208	16	5,640,636-	24-

THREE-YEAR MOVING AVERAGES

83-85	229,751	89,560	39	74,289	32	15,271-	7-
84-86	351,713	149,920	43	19,767	6	130,153-	37-
85-87	330,054	135,990	41	29,809	9	106,181-	32-
86-88	311,371	114,856	37	27,174	9	87,682-	28-

AVISTA CORPORATION

ACCOUNTS 366 AND 367 UNDERGROUND CONDUIT, CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	394,587	85,627	22	28,700	7	56,926-	14-
88-90	437,674	109,271	25	19,882	5	89,390-	20-
89-91	494,235	143,332	29	23,062	5	120,270-	24-
90-92	564,910	228,966	41	26,981	5	201,984-	36-
91-93	742,772	261,026	35	48,746	7	212,280-	29-
92-94	1,493,105	373,106	25	84,316	6	288,790-	19-
93-95	1,726,036	358,851	21	111,004	6	247,848-	14-
94-96	1,887,279	390,849	21	204,027	11	186,822-	10-
95-97	1,373,480	314,453	23	187,978	14	126,476-	9-
96-98	1,362,617	290,262	21	179,329	13	110,933-	8-
97-99	1,644,302	256,971	16	95,872	6	161,100-	10-
98-00	1,443,246	200,992	14	101,896	7	99,096-	7-
99-01	1,030,603	147,918	14	96,435	9	51,484-	5-
00-02	399,332	97,517	24	82,778	21	14,739-	4-
01-03	338,898	91,140	27	78,154	23	12,986-	4-
02-04	386,353	140,911	36	146,772	38	5,861	2
03-05	351,409	171,506	49	150,334	43	21,173-	6-
04-06	492,942	263,723	53	186,488	38	77,235-	16-
05-07	554,717	272,314	49	142,435	26	129,879-	23-
06-08	673,514	324,514	48	164,447	24	160,067-	24-
07-09	596,392	319,742	54	148,652	25	171,091-	29-
08-10	577,601	308,237	53	122,312	21	185,925-	32-
09-11	535,836	352,832	66	342,369	64	10,463-	2-
10-12	620,634	318,856	51	337,659	54	18,803	3
11-13	617,191	321,370	52	313,025	51	8,344-	1-
12-14	582,436	247,750	43	43,517	7	204,233-	35-
13-15	379,025	516,519	136	7,402	2	509,117-	134-
14-16	279,836	824,194	295	7,033	3	817,161-	292-
FIVE-YEAR AVERAGE							
12-16	438,200	595,821	136	30,329	7	565,492-	129-

AVISTA CORPORATION

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	552,785	120,665	22	66,798	12	53,867-	10-
1984	842,194	259,750	31	188,066	22	71,684-	9-
1985	573,594	241,250	42	170,605	30	70,645-	12-
1986	1,041,100	560,385	54	193,221	19	367,164-	35-
1987	617,403	140,924	23	73,002	12	67,922-	11-
1988	604,312	165,207	27	80,085	13	85,122-	14-
1989	627,212	117,655	19	249,033	40	131,378	21
1990	523,294	173,435	33	73,822	14	99,613-	19-
1991	600,628	240,321	40	51,513	9	188,808-	31-
1992	745,819	330,596	44	26,651	4	303,945-	41-
1993	724,649	177,909	25	36,395	5	141,514-	20-
1994	588,290	112,005	19	54,859	9	57,146-	10-
1995	775,265	167,104	22	452,923	58	285,819	37
1996	714,361	163,950	23	182,273	26	18,323	3
1997	893,941	220,175	25	235,485	26	15,310	2
1998	850,524	146,537	17	74,759	9	71,778-	8-
1999	714,259	99,557	14	310,693	43	211,136	30
2000	998,381	318,031	32	265,888	27	52,143-	5-
2001	836,857	281,073	34	221,637	26	59,437-	7-
2002	533,011	208,072	39	197,654	37	10,417-	2-
2003	617,809	265,244	43	227,609	37	37,635-	6-
2004	752,143	449,706	60	512,365	68	62,659	8
2005	898,859	16,979-	2-	19,096	2	36,075	4
2006	1,423,953	80,863-	6-	19,541	1	100,404	7
2007	1,249,685	294,653-	24-	44,778	4	339,431	27
2008	1,395,472	66,154-	5-	24,337	2	90,491	6
2009	2,091,011	354,591	17	37,280	2	317,312-	15-
2010	1,944,379	493,691	25	85,850	4	407,841-	21-
2011	2,970,698	40,168-	1-	48,056	2	88,224	3
2012	3,356,824	396,162-	12-	42,894	1	439,056	13
2013	1,938,563	92,323-	5-	2,985	0	95,309	5
2014	134,901	3,968-	3-		0	3,968	3
2015	132,263	318,080	240	4,797	4	313,283-	237-
2016	123,226	685,830	557		0	685,830-	557-
TOTAL	33,387,665	5,820,472	17	4,274,950	13	1,545,523-	5-

THREE-YEAR MOVING AVERAGES

83-85	656,191	207,222	32	141,823	22	65,399-	10-
84-86	818,963	353,795	43	183,964	22	169,831-	21-
85-87	744,032	314,186	42	145,609	20	168,577-	23-
86-88	754,272	288,839	38	115,436	15	173,403-	23-

AVISTA CORPORATION

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	616,309	141,262	23	134,040	22	7,222-	1-
88-90	584,939	152,099	26	134,313	23	17,786-	3-
89-91	583,711	177,137	30	124,789	21	52,348-	9-
90-92	623,247	248,117	40	50,662	8	197,455-	32-
91-93	690,365	249,609	36	38,186	6	211,422-	31-
92-94	686,253	206,837	30	39,302	6	167,535-	24-
93-95	696,068	152,339	22	181,392	26	29,053	4
94-96	692,639	147,686	21	230,018	33	82,332	12
95-97	794,523	183,743	23	290,227	37	106,484	13
96-98	819,609	176,887	22	164,172	20	12,715-	2-
97-99	819,575	155,423	19	206,979	25	51,556	6
98-00	854,388	188,042	22	217,113	25	29,072	3
99-01	849,832	232,887	27	266,073	31	33,185	4
00-02	789,416	269,059	34	228,393	29	40,666-	5-
01-03	662,559	251,463	38	215,633	33	35,830-	5-
02-04	634,321	307,674	49	312,543	49	4,869	1
03-05	756,270	232,657	31	253,023	33	20,366	3
04-06	1,024,985	117,288	11	183,667	18	66,379	6
05-07	1,190,832	130,832-	11-	27,805	2	158,637	13
06-08	1,356,370	147,224-	11-	29,552	2	176,775	13
07-09	1,578,723	2,072-	0	35,465	2	37,537	2
08-10	1,810,287	260,709	14	49,155	3	211,554-	12-
09-11	2,335,363	269,371	12	57,062	2	212,310-	9-
10-12	2,757,300	19,120	1	58,933	2	39,813	1
11-13	2,755,362	176,218-	6-	31,312	1	207,529	8
12-14	1,810,096	164,151-	9-	15,293	1	179,444	10
13-15	735,242	73,930	10	2,594	0	71,335-	10-
14-16	130,130	333,314	256	1,599	1	331,715-	255-
FIVE-YEAR AVERAGE							
12-16	1,137,155	102,291	9	10,135	1	92,156-	8-

AVISTA CORPORATION

ACCOUNTS 369.1, 369.2 AND 369.3 UNDERGROUND AND OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	88,578	19,434	22	10,796	12	8,638-	10-
1984	94,280	29,043	31	4,868	5	24,175-	26-
1985	117,469	49,406	42	4,990	4	44,416-	38-
1986	111,532	59,462	53	18,583	17	40,879-	37-
1987	129,889	29,668	23	20,939	16	8,729-	7-
1988	128,304	35,074	27	3,935	3	31,139-	24-
1989	303,351	56,904	19	3,207	1	53,697-	18-
1990	147,439	48,865	33	87,822	60	38,957	26
1991	63,490	25,403	40	4,149	7	21,254-	33-
1992	83,581	37,048	44	22,807	27	14,241-	17-
1993	52,749	12,950	25	59,271	112	46,321	88
1994	66,361	12,635	19	32,299	49	19,664	30
1995	63,584	13,705	22	96,170	151	82,465	130
1996	105,424	24,195	23	26,900	26	2,705	3
1997	113,339	27,915	25	71,350	63	43,435	38
1998	196,924	33,928	17	38,855	20	4,927	3
1999	135,292	82,917	61	96,217	71	13,300	10
2000	96,211	98,490	102	82,342	86	16,148-	17-
2001	59,445	87,045	146	68,638	115	18,407-	31-
2002	63,820	64,437	101	61,211	96	3,226-	5-
2003	79,697	82,142	103	70,487	88	11,655-	15-
2004	78,561	46,989	60	53,536	68	6,547	8
2005	89,912	223,399	248	83,844	93	139,555-	155-
2006	142,244	196,928	138	101,137	71	95,791-	67-
2007	130,868	191,748	147	108,433	83	83,315-	64-
2008	101,423	278,992	275	68,172	67	210,820-	208-
2009	76,668	257,495	336	50,942	66	206,553-	269-
2010	83,212	210,961	254	117,312	141	93,650-	113-
2011	74,876	173,099	231	178,769	239	5,670	8
2012	91,206	121,400	133	11,986	13	109,415-	120-
2013	6,504	56,638	871	161	2	56,477-	868-
2014	49,347	183,934	373		0	183,934-	373-
2015	50,621	84,475	167	1,093	2	83,381-	165-
2016	72,338	1,247	2		0	1,247-	2-
TOTAL	3,348,540	2,957,969	88	1,661,220	50	1,296,750-	39-

THREE-YEAR MOVING AVERAGES

83-85	100,109	32,628	33	6,885	7	25,743-	26-
84-86	107,760	45,970	43	9,480	9	36,490-	34-
85-87	119,630	46,179	39	14,837	12	31,341-	26-
86-88	123,242	41,401	34	14,486	12	26,916-	22-

AVISTA CORPORATION

ACCOUNTS 369.1, 369.2 AND 369.3 UNDERGROUND AND OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	187,181	40,549	22	9,360	5	31,188-	17-
88-90	193,031	46,948	24	31,655	16	15,293-	8-
89-91	171,427	43,724	26	31,726	19	11,998-	7-
90-92	98,170	37,105	38	38,259	39	1,154	1
91-93	66,607	25,134	38	28,742	43	3,609	5
92-94	67,564	20,878	31	38,126	56	17,248	26
93-95	60,898	13,097	22	62,580	103	49,483	81
94-96	78,457	16,845	21	51,790	66	34,945	45
95-97	94,116	21,938	23	64,807	69	42,868	46
96-98	138,562	28,679	21	45,702	33	17,022	12
97-99	148,518	48,253	32	68,807	46	20,554	14
98-00	142,809	71,778	50	72,471	51	693	0
99-01	96,983	89,484	92	82,399	85	7,085-	7-
00-02	73,159	83,324	114	70,730	97	12,594-	17-
01-03	67,654	77,875	115	66,779	99	11,096-	16-
02-04	74,026	64,523	87	61,745	83	2,778-	4-
03-05	82,723	117,510	142	69,289	84	48,221-	58-
04-06	103,572	155,772	150	79,506	77	76,266-	74-
05-07	121,008	204,025	169	97,804	81	106,220-	88-
06-08	124,845	222,556	178	92,580	74	129,975-	104-
07-09	102,987	242,745	236	75,849	74	166,896-	162-
08-10	87,101	249,149	286	78,808	90	170,341-	196-
09-11	78,252	213,852	273	115,674	148	98,178-	125-
10-12	83,098	168,487	203	102,689	124	65,798-	79-
11-13	57,528	117,046	203	63,639	111	53,407-	93-
12-14	49,019	120,658	246	4,049	8	116,609-	238-
13-15	35,491	108,349	305	418	1	107,931-	304-
14-16	57,435	89,885	156	364	1	89,521-	156-
FIVE-YEAR AVERAGE							
12-16	54,003	89,539	166	2,648	5	86,891-	161-

AVISTA CORPORATION

ACCOUNTS 370.1, 370.2 AND 370.3 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	496,701	108,425	22	11,254	2	97,171-	20-
1984	123,787	38,151	31	6,734	5	31,417-	25-
1985	38,195	16,064	42	16-	0	16,080-	42-
1986	366,801		0	5,865	2	5,865	2
1987	104,873		0	3,394	3	3,394	3
1988	78,770		0	3,602	5	3,602	5
1989	43,545	8,168	19	4,029	9	4,139-	10-
1990	56,298	18,659	33	5,344	9	13,315-	24-
1991	31,467	12,591	40	2,798	9	9,793-	31-
1992	148	66	45	491	332	425	287
1993	127	31	24	475	374	444	350
1994	19	4	21	4,486		4,482	
1995	267,982	57,762	22	45,907	17	11,855-	4-
1996	366,547	84,125	23	93,527	26	9,402	3
1997	199,959	49,249	25	31,901	16	17,348-	9-
1998	204,169	35,176	17	9,661	5	25,515-	12-
1999	576,124	23,781	4	42,104	7	18,323	3
2000	600,705	43,098	7	36,032	6	7,066-	1-
2001	404,457	38,090	9	30,035	7	8,055-	2-
2002	318,412	28,197	9	26,785	8	1,412-	0
2003	403,219	35,945	9	30,845	8	5,100-	1-
2004	368,406	220,335	60	251,035	68	30,700	8
2005	2,664,407	5,543-	0		0	5,543	0
2006	1,906,944	14,941	1		0	14,941-	1-
2007	2,421,734	7,761-	0	762	0	8,523	0
2008	489,066	76,904	16	101,157	21	24,253	5
2009	939,786	868	0	6,833	1	5,965	1
2010	300,610		0		0		0
2011	1,033,158	2,624-	0	9,177	1	11,801	1
2012	606,236	6,424	1		0	6,424-	1-
2013	661,148	4,680	1		0	4,680-	1-
2014	769,440	13,759-	2-	1	0	13,760	2
2015	42,081	90,127	214	1,723	4	88,404-	210-
2016	78,259	189,215	242		0	189,215-	242-
TOTAL	16,963,581	1,171,389	7	765,942	5	405,447-	2-

THREE-YEAR MOVING AVERAGES

83-85	219,561	54,213	25	5,991	3	48,223-	22-
84-86	176,261	18,072	10	4,194	2	13,877-	8-
85-87	169,956	5,355	3	3,081	2	2,274-	1-
86-88	183,481		0	4,287	2	4,287	2

AVISTA CORPORATION

ACCOUNTS 370.1, 370.2 AND 370.3 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	75,729	2,723	4	3,675	5	952	1
88-90	59,538	8,942	15	4,325	7	4,617-	8-
89-91	43,770	13,139	30	4,057	9	9,082-	21-
90-92	29,304	10,439	36	2,878	10	7,561-	26-
91-93	10,581	4,229	40	1,255	12	2,975-	28-
92-94	98	34	34	1,817		1,784	
93-95	89,376	19,266	22	16,956	19	2,310-	3-
94-96	211,516	47,297	22	47,973	23	676	0
95-97	278,163	63,712	23	57,112	21	6,600-	2-
96-98	256,892	56,183	22	45,030	18	11,154-	4-
97-99	326,751	36,069	11	27,889	9	8,180-	3-
98-00	460,333	34,018	7	29,266	6	4,753-	1-
99-01	527,095	34,990	7	36,057	7	1,067	0
00-02	441,191	36,462	8	30,951	7	5,511-	1-
01-03	375,363	34,077	9	29,222	8	4,856-	1-
02-04	363,346	94,826	26	102,888	28	8,063	2
03-05	1,145,344	83,579	7	93,960	8	10,381	1
04-06	1,646,586	76,578	5	83,678	5	7,101	0
05-07	2,331,028	546	0	254	0	292-	0
06-08	1,605,915	28,028	2	33,973	2	5,945	0
07-09	1,283,529	23,337	2	36,251	3	12,914	1
08-10	576,487	25,924	4	35,997	6	10,073	2
09-11	757,851	585-	0	5,337	1	5,922	1
10-12	646,668	1,267	0	3,059	0	1,792	0
11-13	766,847	2,827	0	3,059	0	232	0
12-14	678,941	885-	0		0	885	0
13-15	490,890	27,016	6	575	0	26,441-	5-
14-16	296,593	88,528	30	575	0	87,953-	30-
FIVE-YEAR AVERAGE							
12-16	431,433	55,338	13	345	0	54,993-	13-

AVISTA CORPORATION

ACCOUNTS 373.1, 373.2, 373.3, 373.4 AND 373.5 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	928,058	201,154	22	34,518	4	166,636-	18-
1984	270,823	83,519	31	16,593	6	66,926-	25-
1985	466,915	196,404	42	14,841	3	181,563-	39-
1986	353,680	191,000	54	14,929	4	176,071-	50-
1987	186,256	42,479	23	27,106	15	15,373-	8-
1988	100,778	27,586	27	21,850	22	5,736-	6-
1989	71,146	13,346	19	20,465	29	7,119	10
1990	81,080	26,872	33	24,361	30	2,511-	3-
1991	88,279	35,322	40	21,881	25	13,441-	15-
1992	90,559	40,141	44	31,464	35	8,677-	10-
1993	85,693	21,038	25	30,547	36	9,509	11
1994	133,446	25,411	19	37,239	28	11,828	9
1995	145,300	31,319	22	20,196	14	11,123-	8-
1996	94,240	21,628	23	24,046	26	2,418	3
1997	129,716	31,948	25	21,061	16	10,887-	8-
1998	98,349	16,944	17	47,409	48	30,465	31
1999	140,408	25,690	18	30,801	22	5,111	4
2000	101,174	31,528	31	26,359	26	5,169-	5-
2001	71,594	27,864	39	21,972	31	5,892-	8-
2002	73,730	20,627	28	19,595	27	1,033-	1-
2003	87,292	26,295	30	22,564	26	3,731-	4-
2004	64,238	38,462	60	43,821	68	5,359	8
2005	30,975	69,534	224	32,864	106	36,671-	118-
2006	217,118	132,311	61	25,823	12	106,488-	49-
2007	139,815	111,113	79	41,454	30	69,659-	50-
2008	89,849	94,127	105	9,829	11	84,298-	94-
2009	105,899	167,537	158	18,516	17	149,021-	141-
2010	78,012	108,628	139	32,827	42	75,801-	97-
2011	90,626	82,418	91	14,610	16	67,808-	75-
2012	118,828	70,125	59	2,080	2	68,045-	57-
2013	83,957	67,781	81	3,050	4	64,731-	77-
2014	121,568	59,265	49		0	59,265-	49-
2015	441,736	74,384	17		0	74,384-	17-
2016	1,363,099	504	0		0	504-	0
TOTAL	6,744,235	2,214,305	33	754,670	11	1,459,635-	22-

THREE-YEAR MOVING AVERAGES

83-85	555,265	160,359	29	21,984	4	138,375-	25-
84-86	363,806	156,974	43	15,454	4	141,520-	39-
85-87	335,617	143,294	43	18,959	6	124,336-	37-

AVISTA CORPORATION

ACCOUNTS 373.1, 373.2, 373.3, 373.4 AND 373.5 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	213,571	87,022	41	21,295	10	65,727-	31-
87-89	119,393	27,804	23	23,140	19	4,663-	4-
88-90	84,335	22,601	27	22,225	26	376-	0
89-91	80,168	25,180	31	22,236	28	2,944-	4-
90-92	86,639	34,112	39	25,902	30	8,210-	9-
91-93	88,177	32,167	36	27,964	32	4,203-	5-
92-94	103,233	28,863	28	33,083	32	4,220	4
93-95	121,480	25,923	21	29,327	24	3,405	3
94-96	124,329	26,119	21	27,160	22	1,041	1
95-97	123,085	28,298	23	21,768	18	6,531-	5-
96-98	107,435	23,507	22	30,839	29	7,332	7
97-99	122,825	24,861	20	33,090	27	8,230	7
98-00	113,310	24,721	22	34,856	31	10,136	9
99-01	104,392	28,361	27	26,377	25	1,983-	2-
00-02	82,166	26,673	32	22,642	28	4,031-	5-
01-03	77,539	24,929	32	21,377	28	3,552-	5-
02-04	75,087	28,461	38	28,660	38	198	0
03-05	60,835	44,764	74	33,083	54	11,681-	19-
04-06	104,110	80,102	77	34,169	33	45,933-	44-
05-07	129,302	104,319	81	33,380	26	70,939-	55-
06-08	148,927	112,517	76	25,702	17	86,815-	58-
07-09	111,854	124,259	111	23,266	21	100,993-	90-
08-10	91,253	123,431	135	20,391	22	103,040-	113-
09-11	91,512	119,528	131	21,984	24	97,543-	107-
10-12	95,822	87,057	91	16,506	17	70,551-	74-
11-13	97,804	73,442	75	6,580	7	66,862-	68-
12-14	108,118	65,724	61	1,710	2	64,014-	59-
13-15	215,753	67,143	31	1,017	0	66,127-	31-
14-16	642,134	44,718	7		0	44,718-	7-
FIVE-YEAR AVERAGE							
12-16	425,837	54,412	13	1,026	0	53,386-	13-

AVISTA CORPORATION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	2,971		0		0		0
1984	10,275	786	8		0	786-	8-
1985	13,317	219	2	100	1	119-	1-
1986	5,247	1,578	30		0	1,578-	30-
1987	10,217	41	0		0	41-	0
1988	3,975	142	4		0	142-	4-
1989	316		0		0		0
1990							
1991	11,026		0		0		0
1992		21,748				21,748-	
1993		4,643				4,643-	
1994	24,156		0		0		0
1995	27,429		0		0		0
1996							
1997							
1998							
1999							
2000	98,971		0		0		0
2001	2,497		0		0		0
2002	27,309		0		0		0
2003	29,106		0		0		0
2004							
2005							
2006	3,038		0		0		0
2007							
2008	11,753		0		0		0
2009	1,290		0		0		0
2010	32,336		0		0		0
2011	21,099		0		0		0
2012	387	1,084	280		0	1,084-	280-
2013	25,548		0		0		0
2014	15,705		0		0		0
2015	49,559		0		0		0
2016	10,014	421	4		0	421-	4-
TOTAL	437,540	30,663	7	100	0	30,562-	7-

THREE-YEAR MOVING AVERAGES

83-85	8,854	335	4	33	0	302-	3-
84-86	9,613	861	9	33	0	828-	9-
85-87	9,594	613	6	33	0	579-	6-
86-88	6,480	587	9		0	587-	9-

AVISTA CORPORATION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	4,836	61	1		0	61-	1-
88-90	1,430	47	3		0	47-	3-
89-91	3,781		0		0		0
90-92	3,675	7,249	197		0	7,249-	197-
91-93	3,675	8,797	239		0	8,797-	239-
92-94	8,052	8,797	109		0	8,797-	109-
93-95	17,195	1,548	9		0	1,548-	9-
94-96	17,195		0		0		0
95-97	9,143		0		0		0
96-98							
97-99							
98-00	32,990		0		0		0
99-01	33,823		0		0		0
00-02	42,926		0		0		0
01-03	19,638		0		0		0
02-04	18,805		0		0		0
03-05	9,702		0		0		0
04-06	1,013		0		0		0
05-07	1,013		0		0		0
06-08	4,930		0		0		0
07-09	4,348		0		0		0
08-10	15,126		0		0		0
09-11	18,242		0		0		0
10-12	17,940	361	2		0	361-	2-
11-13	15,678	361	2		0	361-	2-
12-14	13,880	361	3		0	361-	3-
13-15	30,270		0		0		0
14-16	25,092	140	1		0	140-	1-
FIVE-YEAR AVERAGE							
12-16	20,242	301	1		0	301-	1-

GAS PLANT

AVISTA CORPORATION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	6,228		0		0		0
2000	18,033		0		0		0
2001	1,458-		0		0		0
2002	1,146		0		0		0
2003	3,963		0		0		0
2004	4,222	694	16	46	1	648-	15-
2005							
2006	9,892	6,077-	61-		0	6,077	61
2007	2,594	1,984	77		0	1,984-	77-
2008		420				420-	
2009							
2010							
2011	64,480		0		0		0
2012	636		0		0		0
2013	21,897		0		0		0
2014	22,428		0		0		0
2015	3,710		0		0		0
2016	4,154		0		0		0
TOTAL	161,925	2,979-	2-	46	0	3,025	2

THREE-YEAR MOVING AVERAGES

99-01	7,601		0		0		0
00-02	5,907		0		0		0
01-03	1,217		0		0		0
02-04	3,110	231	7	15	0	216-	7-
03-05	2,728	231	8	15	1	216-	8-
04-06	4,704	1,794-	38-	15	0	1,810	38
05-07	4,162	1,364-	33-		0	1,364	33
06-08	4,162	1,224-	29-		0	1,224	29
07-09	865	801	93		0	801-	93-
08-10		140				140-	
09-11	21,493		0		0		0
10-12	21,705		0		0		0
11-13	29,004		0		0		0
12-14	14,987		0		0		0

AVISTA CORPORATION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	16,012		0		0		0
14-16	10,097		0		0		0
FIVE-YEAR AVERAGE							
12-16	10,565		0		0		0

AVISTA CORPORATION

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	22,213	9,164	41	5,254	24	3,910-	18-
1984	3,712	2,383	64	22,140	596	19,757	532
1985	16,998	7,228	43	4,698	28	2,530-	15-
1986	43,243	13,585	31	859-	2-	14,444-	33-
1987	4,214	3,507	83	601	14	2,906-	69-
1988	69,993	16,829	24	2,227	3	14,602-	21-
1989	44,598	11,866	27	979	2	10,887-	24-
1990	29,035	676	2	1,733	6	1,057	4
1991	9,526	3,820	40	218	2	3,602-	38-
1992	64,540	16,770	26	102,936	159	86,166	134
1993	50,674	50,124	99	186	0	49,938-	99-
1994	20,777	60,001	289	28,235	136	31,766-	153-
1995	92,411	100,746	109	1,354	1	99,392-	108-
1996	65,109	84,570	130	5,127	8	79,444-	122-
1997	159,349	110,935	70	16,506	10	94,429-	59-
1998	546,464	91,528	17	13,437	2	78,091-	14-
1999	419,581	48,661	12	51,309	12	2,648	1
2000	161,384	113,541	70	6,540	4	107,000-	66-
2001	99,410	51,686	52	60,901	61	9,215	9
2002	181,319	41,379	23	4,016	2	37,363-	21-
2003	194,539	54,688	28	2,529	1	52,160-	27-
2004	163,695	38,665	24	723	0	37,942-	23-
2005	187,536	51,601	28		0	51,601-	28-
2006	881,956	125,862	14	179	0	125,682-	14-
2007	576,120	178,583	31		0	178,583-	31-
2008	791,997	256,750	32	24,972	3	231,778-	29-
2009	469,915	223,918	48	4,767	1	219,151-	47-
2010	512,040	202,023	39	2,396	0	199,627-	39-
2011	466,550	152,425	33	508	0	151,917-	33-
2012	594,414	126,287	21		0	126,287-	21-
2013	2,750,709	190,426	7		0	190,426-	7-
2014	1,969,013	497,590	25		0	497,590-	25-
2015	1,390,887	314,912	23		0	314,912-	23-
2016	1,665,978	478,274	29		0	478,274-	29-
TOTAL	14,719,897	3,731,004	25	363,612	2	3,367,391-	23-

THREE-YEAR MOVING AVERAGES

83-85	14,308	6,258	44	10,697	75	4,439	31
84-86	21,318	7,732	36	8,660	41	928	4
85-87	21,485	8,107	38	1,480	7	6,627-	31-
86-88	39,150	11,307	29	656	2	10,651-	27-

AVISTA CORPORATION

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	39,602	10,734	27	1,269	3	9,465-	24-
88-90	47,875	9,790	20	1,646	3	8,144-	17-
89-91	27,720	5,454	20	977	4	4,477-	16-
90-92	34,367	7,089	21	34,962	102	27,874	81
91-93	41,580	23,571	57	34,447	83	10,875	26
92-94	45,330	42,298	93	43,786	97	1,487	3
93-95	54,621	70,290	129	9,925	18	60,365-	111-
94-96	59,432	81,772	138	11,572	19	70,201-	118-
95-97	105,623	98,750	93	7,662	7	91,088-	86-
96-98	256,974	95,678	37	11,690	5	83,988-	33-
97-99	375,132	83,708	22	27,084	7	56,624-	15-
98-00	375,810	84,577	23	23,762	6	60,814-	16-
99-01	226,792	71,296	31	39,583	17	31,713-	14-
00-02	147,371	68,869	47	23,819	16	45,050-	31-
01-03	158,422	49,251	31	22,482	14	26,769-	17-
02-04	179,851	44,911	25	2,423	1	42,488-	24-
03-05	181,923	48,318	27	1,084	1	47,234-	26-
04-06	411,062	72,042	18	301	0	71,742-	17-
05-07	548,537	118,682	22	60	0	118,622-	22-
06-08	750,024	187,065	25	8,384	1	178,681-	24-
07-09	612,677	219,750	36	9,913	2	209,837-	34-
08-10	591,317	227,564	38	10,711	2	216,852-	37-
09-11	482,835	192,789	40	2,557	1	190,232-	39-
10-12	524,334	160,245	31	968	0	159,277-	30-
11-13	1,270,557	156,379	12	169	0	156,210-	12-
12-14	1,771,378	271,434	15		0	271,434-	15-
13-15	2,036,870	334,309	16		0	334,309-	16-
14-16	1,675,292	430,259	26		0	430,259-	26-
FIVE-YEAR AVERAGE							
12-16	1,674,200	321,498	19		0	321,498-	19-

AVISTA CORPORATION

ACCOUNTS 378, 379 AND 385 - MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	9,292	1,342	14	1,167	13	175-	2-
1984	2,121		0		0		0
1985	579		0	636	110	636	110
1986	1,618	575	36	995	61	420	26
1987	442		0		0		0
1988							
1989	1,922	512	27		0	512-	27-
1990	34,306	276	1		0	276-	1-
1991							
1992	1,455	1,303	90		0	1,303-	90-
1993							
1994	3,404	9,832	289		0	9,832-	289-
1995	9,961	7,590	76		0	7,590-	76-
1996	2,739	2,845	104	202	7	2,643-	96-
1997	21,883	1,706	8		0	1,706-	8-
1998	115,442	9,214	8		0	9,214-	8-
1999	33,832	5,775	17		0	5,775-	17-
2000	174,989	2,615	1		0	2,615-	1-
2001	129,262	2,972	2		0	2,972-	2-
2002	25,620	2,307	9	5	0	2,302-	9-
2003	42,200	4,767	11	84	0	4,683-	11-
2004	34,200	5,611	16	621	2	4,990-	15-
2005	24,210		0		0		0
2006	35,710	9,926	28		0	9,926-	28-
2007	60,356	6,939	11		0	6,939-	11-
2008	66,025	8,978	14		0	8,978-	14-
2009	34,417	4,388	13		0	4,388-	13-
2010	308,685	38,072	12		0	38,072-	12-
2011	193,602	33,445	17		0	33,445-	17-
2012	74,151	2,727	4		0	2,727-	4-
2013	147,567	870	1		0	870-	1-
2014	145,702	7,693	5		0	7,693-	5-
2015	82,307	17,687	21		0	17,687-	21-
2016	51,786	84,066	162		0	84,066-	162-
TOTAL	1,869,783	274,031	15	3,711	0	270,321-	14-

THREE-YEAR MOVING AVERAGES

83-85	3,997	447	11	601	15	154	4
84-86	1,439	192	13	544	38	352	24
85-87	880	192	22	544	62	352	40
86-88	687	192	28	332	48	140	20

AVISTA CORPORATION

ACCOUNTS 378, 379 AND 385 - MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	788	171	22		0	171-	22-
88-90	12,076	263	2		0	263-	2-
89-91	12,076	263	2		0	263-	2-
90-92	11,920	526	4		0	526-	4-
91-93	485	434	90		0	434-	90-
92-94	1,620	3,712	229		0	3,712-	229-
93-95	4,455	5,807	130		0	5,807-	130-
94-96	5,368	6,756	126	67	1	6,688-	125-
95-97	11,527	4,047	35	67	1	3,979-	35-
96-98	46,688	4,588	10	67	0	4,521-	10-
97-99	57,052	5,565	10		0	5,565-	10-
98-00	108,088	5,868	5		0	5,868-	5-
99-01	112,694	3,787	3		0	3,787-	3-
00-02	109,957	2,631	2	2	0	2,629-	2-
01-03	65,694	3,348	5	30	0	3,319-	5-
02-04	34,007	4,228	12	237	1	3,991-	12-
03-05	33,537	3,459	10	235	1	3,224-	10-
04-06	31,373	5,179	17	207	1	4,972-	16-
05-07	40,092	5,622	14		0	5,622-	14-
06-08	54,030	8,614	16		0	8,614-	16-
07-09	53,599	6,768	13		0	6,768-	13-
08-10	136,376	17,146	13		0	17,146-	13-
09-11	178,901	25,301	14		0	25,301-	14-
10-12	192,146	24,748	13		0	24,748-	13-
11-13	138,440	12,347	9		0	12,347-	9-
12-14	122,473	3,764	3		0	3,764-	3-
13-15	125,192	8,750	7		0	8,750-	7-
14-16	93,265	36,482	39		0	36,482-	39-
FIVE-YEAR AVERAGE							
12-16	100,303	22,609	23		0	22,609-	23-

AVISTA CORPORATION

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	63,547	26,221	41	2,829	4	23,392-	37-
1984	41,025	26,329	64	654	2	25,675-	63-
1985	44,682	19,001	43	841	2	18,160-	41-
1986	52,137	16,854	32	575	1	16,279-	31-
1987	26,011	25,215	97	4,820	19	20,395-	78-
1988	48,155	11,506	24	101	0	11,405-	24-
1989	55,875	14,866	27	314	1	14,552-	26-
1990	360,279	20,627	6		0	20,627-	6-
1991	23,558	9,533	40	275-	1-	9,808-	42-
1992	91,294	23,722	26	783	1	22,939-	25-
1993	49,957		0	718	1	718	1
1994	77,927		0		0		0
1995	89,378	62,164	70	5,326	6	56,838-	64-
1996	98,677	42,177	43	7,267	7	34,910-	35-
1997	157,715	60,783	39	3,237	2	57,546-	36-
1998	563,462	56,355	10	3,104	1	53,251-	9-
1999	321,828	82,948	26	5,092	2	77,856-	24-
2000	334,216	68,484	20	1,359	0	67,124-	20-
2001	238,166	61,749	26	12,657	5	49,091-	21-
2002	375,026	48,197	13	926	0	47,271-	13-
2003	237,926	93,187	39	1,970	1	91,218-	38-
2004	407,880	99,900	24	1,780	0	98,120-	24-
2005	1,059,454	81,462	8		0	81,462-	8-
2006	1,363,689	105,724	8	3	0	105,721-	8-
2007	371,772	57,908	16		0	57,908-	16-
2008	473,537	222,979	47	6,736	1	216,243-	46-
2009	634,002	113,051	18	5,879	1	107,172-	17-
2010	591,714	210,354	36	14,856	3	195,498-	33-
2011	423,057	262,632	62	10,167	2	252,465-	60-
2012	343,250	95,414	28		0	95,414-	28-
2013	242,218	30,027	12		0	30,027-	12-
2014	629,163	143,840	23		0	143,840-	23-
2015	456,588	211,502	46	11	0	211,491-	46-
2016	348,901	232,869	67		0	232,869-	67-
TOTAL	10,696,067	2,637,578	25	91,730	1	2,545,848-	24-

THREE-YEAR MOVING AVERAGES

83-85	49,751	23,850	48	1,441	3	22,409-	45-
84-86	45,948	20,728	45	690	2	20,038-	44-
85-87	40,943	20,357	50	2,079	5	18,278-	45-
86-88	42,101	17,858	42	1,832	4	16,026-	38-

AVISTA CORPORATION

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	43,347	17,196	40	1,745	4	15,451-	36-
88-90	154,770	15,666	10	138	0	15,528-	10-
89-91	146,571	15,009	10	13	0	14,996-	10-
90-92	158,377	17,961	11	169	0	17,791-	11-
91-93	54,936	11,085	20	409	1	10,676-	19-
92-94	73,059	7,907	11	500	1	7,407-	10-
93-95	72,421	20,721	29	2,015	3	18,707-	26-
94-96	88,661	34,780	39	4,198	5	30,583-	34-
95-97	115,257	55,041	48	5,277	5	49,765-	43-
96-98	273,285	53,105	19	4,536	2	48,569-	18-
97-99	347,668	66,695	19	3,811	1	62,884-	18-
98-00	406,502	69,262	17	3,185	1	66,077-	16-
99-01	298,070	71,060	24	6,370	2	64,690-	22-
00-02	315,803	59,476	19	4,981	2	54,495-	17-
01-03	283,706	67,711	24	5,185	2	62,527-	22-
02-04	340,277	80,428	24	1,559	0	78,869-	23-
03-05	568,420	91,516	16	1,250	0	90,266-	16-
04-06	943,674	95,695	10	594	0	95,101-	10-
05-07	931,638	81,698	9	1	0	81,697-	9-
06-08	736,333	128,870	18	2,246	0	126,624-	17-
07-09	493,104	131,313	27	4,205	1	127,108-	26-
08-10	566,418	182,128	32	9,157	2	172,971-	31-
09-11	549,591	195,345	36	10,300	2	185,045-	34-
10-12	452,674	189,466	42	8,341	2	181,125-	40-
11-13	336,175	129,357	38	3,389	1	125,968-	37-
12-14	404,877	89,760	22		0	89,760-	22-
13-15	442,657	128,456	29	4	0	128,452-	29-
14-16	478,218	196,070	41	4	0	196,067-	41-
FIVE-YEAR AVERAGE							
12-16	404,024	142,730	35	2	0	142,728-	35-

AVISTA CORPORATION

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	1,824	753	41	1,845	101	1,092	60
1984	1,825	1,167	64	610	33	557-	31-
1985	3,434	1,460	43	405	12	1,055-	31-
1986	2,193	688	31	3,420	156	2,732	125
1987	5,046	4,208	83	721	14	3,487-	69-
1988		89				89-	
1989	2,810	748	27		0	748-	27-
1990	2,736	64	2	1,360	50	1,296	47
1991	27,185	10,904	40	7,838	29	3,066-	11-
1992	29,481	7,661	26	2,485	8	5,176-	18-
1993	28,853		0	1,191	4	1,191	4
1994	29,654		0		0		0
1995	240,023		0	210	0	210	0
1996	323,524		0		0		0
1997	133,292		0	751	1	751	1
1998	130,569		0	648	0	648	0
1999	217,117		0	1,571	1	1,571	1
2000	454,431	48,309	11	297	0	48,012-	11-
2001	429,390	51,384	12	2,765	1	48,619-	11-
2002	345,550	39,947	12	271	0	39,677-	11-
2003	353,759	81,145	23	1,503	0	79,642-	23-
2004	346,384	78,098	23	2,391	1	75,707-	22-
2005	706,741	14,269-	2-		0	14,269	2
2006	483,767	14,006-	3-		0	14,006	3
2007	748,113	6,572-	1-	21,109	3	27,681	4
2008	741,128	45,193	6	9,525	1	35,669-	5-
2009	3,499,708	75,454	2	2,411	0	73,044-	2-
2010	2,638,818	5,333	0	11,184	0	5,851	0
2011	2,473,317	24,536-	1-	2,443	0	26,979	1
2012	2,356,540	4,099-	0		0	4,099	0
2013	1,900,644	9,363-	0		0	9,363	0
2014	1,551,381	3,077	0		0	3,077-	0
2015	166,372	6,706	4	1	0	6,705-	4-
2016	1,466,842	14,531	1		0	14,531-	1-
TOTAL	21,842,449	404,075	2	76,955	0	327,120-	1-

THREE-YEAR MOVING AVERAGES

83-85	2,361	1,127	48	953	40	173-	7-
84-86	2,484	1,105	44	1,478	60	373	15
85-87	3,558	2,119	60	1,515	43	603-	17-
86-88	2,413	1,662	69	1,380	57	281-	12-

AVISTA CORPORATION

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	2,619	1,682	64	240	9	1,441-	55-
88-90	1,849	300	16	453	25	153	8
89-91	10,910	3,905	36	3,066	28	839-	8-
90-92	19,801	6,210	31	3,894	20	2,315-	12-
91-93	28,506	6,188	22	3,838	13	2,350-	8-
92-94	29,329	2,554	9	1,225	4	1,328-	5-
93-95	99,510		0	467	0	467	0
94-96	197,734		0	70	0	70	0
95-97	232,280		0	320	0	320	0
96-98	195,795		0	466	0	466	0
97-99	160,326		0	990	1	990	1
98-00	267,372	16,103	6	839	0	15,264-	6-
99-01	366,979	33,231	9	1,544	0	31,687-	9-
00-02	409,790	46,547	11	1,111	0	45,436-	11-
01-03	376,233	57,492	15	1,513	0	55,979-	15-
02-04	348,564	66,397	19	1,388	0	65,008-	19-
03-05	468,961	48,325	10	1,298	0	47,027-	10-
04-06	512,297	16,608	3	797	0	15,810-	3-
05-07	646,207	11,616-	2-	7,036	1	18,652	3
06-08	657,669	8,205	1	10,211	2	2,006	0
07-09	1,662,983	38,025	2	11,015	1	27,010-	2-
08-10	2,293,218	41,994	2	7,707	0	34,287-	1-
09-11	2,870,614	18,750	1	5,346	0	13,404-	0
10-12	2,489,558	7,767-	0	4,542	0	12,310	0
11-13	2,243,500	12,666-	1-	814	0	13,480	1
12-14	1,936,189	3,462-	0		0	3,462	0
13-15	1,206,132	140	0		0	140-	0
14-16	1,061,532	8,105	1		0	8,105-	1-
FIVE-YEAR AVERAGE							
12-16	1,488,356	2,171	0		0	2,170-	0

AVISTA CORPORATION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	380		0		0		0
2000	65,284		0		0		0
2001	15,999		0		0		0
2002				331		331	
2003	11,275		0		0		0
2004	1,951		0		0		0
2005							
2006	7,820	180-	2-		0	180	2
2007	111,393		0		0		0
2008	30,499		0		0		0
2009	7,893		0		0		0
2010	404,868		0	348,307	86	348,307	86
2011		212,501				212,501-	
2012	15,391	3,526	23		0	3,526-	23-
2013	1,812		0		0		0
2014	36,476		0		0		0
2015							
2016	3,994	52	1		0	52-	1-
TOTAL	715,037	215,898	30	348,638	49	132,740	19

THREE-YEAR MOVING AVERAGES

99-01	27,221		0		0		0
00-02	27,095		0	110	0	110	0
01-03	9,092		0	110	1	110	1
02-04	4,409		0	110	3	110	3
03-05	4,409		0		0		0
04-06	3,257	60-	2-		0	60	2
05-07	39,738	60-	0		0	60	0
06-08	49,904	60-	0		0	60	0
07-09	49,928		0		0		0
08-10	147,753		0	116,102	79	116,102	79
09-11	137,587	70,834	51	116,102	84	45,269	33
10-12	140,086	72,009	51	116,102	83	44,093	31
11-13	5,734	72,009			0	72,009-	
12-14	17,893	1,175	7		0	1,175-	7-

AVISTA CORPORATION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	12,763		0		0		0
14-16	13,490	17	0		0	17-	0
FIVE-YEAR AVERAGE							
12-16	11,535	715	6		0	715-	6-

COMMON PLANT

AVISTA CORPORATION

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2005	28,086		0		0		0
2006	79,256		0		0		0
2007	166,430	1,332	1		0	1,332-	1-
2008	3,024,260	8,446	0		0	8,446-	0
2009	23,580	14,411	61	6,500	28	7,911-	34-
2010	85,815	10,042	12	5,603	7	4,439-	5-
2011	24,865	11,159	45	620	2	10,539-	42-
2012	814,237	10,656-	1-		0	10,656	1
2013	1,755,703	4,703	0		0	4,703-	0
2014	5,631,971	30,435	1		0	30,435-	1-
2015	1,025,250	195,641	19		0	195,641-	19-
2016	123,062	126,202	103		0	126,202-	103-
TOTAL	12,782,514	391,715	3	12,724	0	378,991-	3-

THREE-YEAR MOVING AVERAGES

05-07	91,257	444	0		0	444-	0
06-08	1,089,982	3,259	0		0	3,259-	0
07-09	1,071,423	8,063	1	2,167	0	5,896-	1-
08-10	1,044,552	10,966	1	4,034	0	6,932-	1-
09-11	44,753	11,871	27	4,241	9	7,630-	17-
10-12	308,305	3,515	1	2,075	1	1,440-	0
11-13	864,935	1,735	0	207	0	1,529-	0
12-14	2,733,970	8,161	0		0	8,161-	0
13-15	2,804,308	76,927	3		0	76,927-	3-
14-16	2,260,094	117,426	5		0	117,426-	5-

FIVE-YEAR AVERAGE

12-16	1,870,045	69,265	4		0	69,265-	4-
-------	-----------	--------	---	--	---	---------	----

ELECTRIC, GAS AND COMMON PLANT

AVISTA CORPORATION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2010	18,206		0	3,165	17	3,165	17
2011	151,610		0	8,788	6	8,788	6
2012							
2013							
2014							
2015							
2016							
TOTAL	169,816		0	11,953	7	11,953	7

FIVE-YEAR AVERAGE

12-16

AVISTA CORPORATION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2005				20,795		20,795	
2006	99,753		0	73,057	73	73,057	73
2007	609,838		0	37,379	6	37,379	6
2008	132,241		0	27,160	21	27,160	21
2009	366,736		0	26,847	7	26,847	7
2010	316,866	201	0	60,129	19	59,928	19
2011	616,486		0	67,076	11	67,076	11
2012	522,297	8,861-	2-		0	8,861	2
2013	288,412	13,956-	5-	148,918	52	162,874	56
2014	405,035		0	128,415	32	128,415	32
2015	1,291,460		0	161,654	13	161,654	13
2016	637,975		0	332,866	52	332,866	52
TOTAL	5,287,098	22,616-	0	1,084,296	21	1,106,912	21
FIVE-YEAR AVERAGE							
12-16	629,036	4,563-	1-	154,370	25	158,934	25

AVISTA CORPORATION

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2005				8,912		8,912	
2006	16,023	6,421-	40-	35,378	221	41,799	261
2007	280,833		0	23,396	8	23,396	8
2008	215,582		0	34,541	16	34,541	16
2009	204,261		0	18,268	9	18,268	9
2010	533,708		0	105,490	20	105,490	20
2011	338,334		0	26,594	8	26,594	8
2012	455,780	498,491-	109-		0	498,491	109
2013	213,812	3,059-	1-	132,371	62	135,431	63
2014	489,515		0	114,146	23	114,146	23
2015	438,471		0	143,692	33	143,692	33
2016	1,112,276		0	295,881	27	295,881	27
TOTAL	4,298,598	507,972-	12-	938,670	22	1,446,642	34
FIVE-YEAR AVERAGE							
12-16	541,971	100,310-	19-	137,218	25	237,528	44

AVISTA CORPORATION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	74,002		0		0		0
2008							
2009							
2010	44,618		0		0		0
2011				42,700		42,700	
2012	64,802		0		0		0
2013							
2014							
2015	29,740		0		0		0
2016							
TOTAL	213,162		0	42,700	20	42,700	20
FIVE-YEAR AVERAGE							
12-16	18,908		0		0		0

AVISTA CORPORATION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	63,703		0	113,444	178	113,444	178
2008	166,562	960	1	45,266	27	44,306	27
2009	49,774		0	44,745	90	44,745	90
2010	45,702		0	42,195	92	42,195	92
2011	204,364		0	59,099	29	59,099	29
2012	263,867	1,466-	1-	255,816	97	257,282	98
2013	160,558	109-	0	49,639	31	49,748	31
2014	132,950		0	42,805	32	42,805	32
2015	70,472		0	53,885	76	53,885	76
2016	73,705		0	110,955	151	110,955	151
TOTAL	1,231,656	615-	0	817,849	66	818,464	66
FIVE-YEAR AVERAGE							
12-16	140,310	315-	0	102,620	73	102,935	73

AVISTA CORPORATION

ACCOUNT 396.3 POWER OPERATED EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	144,702		0		0		0
2008	282,405		0		0		0
2009	222,780		0		0		0
2010	992,096		0		0		0
2011	115,059		0		0		0
2012	1,038,903	34,146-	3-		0	34,146	3
2013							
2014							
2015							
2016							
TOTAL	2,795,944	34,146-	1-		0	34,146	1
FIVE-YEAR AVERAGE							
12-16	207,781	6,829-	3-		0	6,829	3

AVISTA CORPORATION

ACCOUNT 396.4 POWER OPERATED EQUIPMENT - HEAVY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	303,616		0	15,120	5	15,120	5
2008	702,313		0		0		0
2009	171,497		0	8,920	5	8,920	5
2010	1,250,480	942	0	9,680	1	8,738	1
2011	771,024		0		0		0
2012	1,538,222	9,127-	1-		0	9,127	1
2013							
2014							
2015							
2016							
TOTAL	4,737,152	8,186-	0	33,720	1	41,906	1
FIVE-YEAR AVERAGE							
12-16	307,644	1,825-	1-		0	1,825	1

AVISTA CORPORATION

ACCOUNT 396.5 POWER OPERATED EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2006	55,893	1,211	2		0	1,211-	2-
2007	237,453		0	15,170	6	15,170	6
2008	191,103		0	1	0	1	0
2009	465,646		0		0		0
2010	989,807		0	31,500	3	31,500	3
2011	1,210,405		0		0		0
2012							
2013							
2014							
2015							
2016							
TOTAL	3,150,307	1,211	0	46,671	1	45,460	1

FIVE-YEAR AVERAGE

12-16

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

ELECTRIC PLANT

AVISTA CORPORATION

ACCOUNT 310.3 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1983	138,174.50	101,732	116,227	21,948	12.00	1,829
	138,174.50	101,732	116,227	21,948		1,829
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.0 1.32

AVISTA CORPORATION

ACCOUNT 310.4 EASEMENTS, PERMITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1983	10,000.00	7,363	8,411	1,589	12.00	132
	10,000.00	7,363	8,411	1,589		132
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.0 1.32

AVISTA CORPORATION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -4						
1983	19,547,683.36	14,991,040	16,926,073	3,403,518	11.41	298,293
1984	45,988.97	34,990	39,506	8,322	11.44	727
1985	579,051.87	436,846	493,234	108,980	11.47	9,501
1986	114,666.72	85,738	96,805	22,448	11.50	1,952
1987	18,470.17	13,685	15,451	3,758	11.52	326
1989	141,287.91	102,524	115,758	31,182	11.58	2,693
1992	37,117.47	25,977	29,330	9,272	11.65	796
1994	10,802.61	7,346	8,294	2,940	11.70	251
1995	34,617.25	23,165	26,155	9,847	11.72	840
2001	16,351.89	9,612	10,853	6,153	11.83	520
2002	54,559.78	31,127	35,145	21,597	11.85	1,823
2003	747.01	412	465	312	11.86	26
2005	10,704.62	5,461	6,166	4,967	11.89	418
2007	40,820.57	18,795	21,221	21,232	11.92	1,781
2008	375,213.39	162,129	183,056	207,165	11.93	17,365
2009	33,148.27	13,278	14,992	19,482	11.94	1,632
2010	236,067.08	86,407	97,560	147,949	11.95	12,381
2014	159,516.76	28,642	32,339	133,558	11.98	11,148
2015	2,851,865.44	330,050	372,653	2,593,287	11.98	216,468
2016	475,698.12	19,804	22,360	472,366	11.99	39,397
	24,784,379.26	16,427,028	18,547,417	7,228,338		618,338

COLSTRIP 3 AND COMMON
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5
PROBABLE RETIREMENT YEAR.. 12-2034
NET SALVAGE PERCENT.. -6

1984	47,595,256.01	32,780,014	41,907,428	8,543,544	16.62	514,052
1985	445,579.36	303,509	388,019	84,295	16.68	5,054
1987	826,245.45	549,236	702,168	173,652	16.81	10,330
1988	2,792.59	1,831	2,341	619	16.88	37
1989	530,414.80	343,039	438,556	123,683	16.94	7,301
1990	42,961.15	27,375	34,997	10,541	17.00	620
1991	108,490.01	68,058	87,008	27,991	17.05	1,642
1992	42,744.77	26,364	33,705	11,605	17.11	678
1993	59,390.58	35,971	45,987	16,967	17.17	988
1994	22,458.21	13,345	17,061	6,745	17.22	392
1995	9,135.64	5,318	6,799	2,885	17.27	167
1998	54,116.45	29,326	37,492	19,872	17.41	1,141

AVISTA CORPORATION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -6						
1999	12,957.20	6,826	8,727	5,008	17.46	287
2000	12,553.00	6,417	8,204	5,102	17.50	292
2001	127,109.24	62,838	80,335	54,401	17.54	3,102
2002	118,067.90	56,267	71,934	53,218	17.58	3,027
2004	145,385.89	63,622	81,337	72,772	17.65	4,123
2005	13,943.00	5,801	7,416	7,363	17.69	416
2006	211.00	83	106	118	17.72	7
2007	15.00	6	8	8	17.75	
2008	44,990.00	15,388	19,673	28,017	17.78	1,576
2009	40,594.00	12,732	16,277	26,752	17.80	1,503
2010	50,022.00	14,134	18,070	34,954	17.83	1,960
2011	297,826.06	74,258	94,935	220,761	17.85	12,368
2012	235,284.88	50,170	64,140	185,262	17.87	10,367
2013	180,540.29	31,314	40,033	151,339	17.89	8,459
2014	541,002.62	70,243	89,802	483,661	17.91	27,005
2015	69,805.94	5,715	7,306	66,688	17.92	3,721
2016	174,232.92	5,007	6,401	178,286	17.94	9,938
	51,804,125.96	34,664,207	44,316,264	10,596,110		630,553

COLSTRIP 4
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5
PROBABLE RETIREMENT YEAR.. 12-2036
NET SALVAGE PERCENT.. -7

1986	47,977,271.07	31,417,950	39,875,805	11,459,876	18.41	622,481
1987	36,573.56	23,629	29,990	9,144	18.49	495
1989	43,087.91	27,040	34,319	11,785	18.64	632
1990	51,177.98	31,617	40,128	14,632	18.71	782
1991	88,773.85	53,910	68,423	26,565	18.79	1,414
1992	151,586.06	90,422	114,764	47,433	18.86	2,515
1993	54,787.25	32,055	40,684	17,938	18.93	948
1994	24,353.25	13,965	17,724	8,334	18.99	439
1995	9,135.63	5,124	6,503	3,272	19.06	172
1997	1,778.68	950	1,206	697	19.18	36
1998	3,705.24	1,926	2,444	1,520	19.24	79
1999	12,957.21	6,543	8,304	5,560	19.29	288
2000	24,479.00	11,964	15,185	11,008	19.35	569
2001	44,241.13	20,880	26,501	20,837	19.40	1,074
2002	118,067.90	53,636	68,075	58,258	19.45	2,995

AVISTA CORPORATION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -7						
2003	517,367.69	225,342	286,005	267,578	19.49	13,729
2004	160,956.83	66,862	84,862	87,362	19.54	4,471
2005	13,943.00	5,499	6,979	7,940	19.58	406
2006	211.00	78	99	127	19.62	6
2007	15.00	5	6	10	19.66	1
2008	44,991.00	14,474	18,370	29,770	19.70	1,511
2009	40,594.00	11,940	15,154	28,281	19.73	1,433
2010	50,022.00	13,233	16,795	36,728	19.76	1,859
2011	271,055.05	62,986	79,942	210,087	19.79	10,616
2012	304,651.15	60,208	76,416	249,560	19.82	12,591
2013	1,077,583.34	172,906	219,453	933,561	19.84	47,054
2014	168,243.20	20,119	25,535	154,485	19.87	7,775
2015	255,456.37	19,169	24,329	249,009	19.89	12,519
2016	1,381,721.42	36,222	45,973	1,432,469	19.91	71,947
	52,928,786.77	32,500,654	41,249,977	15,383,824		820,837
	129,517,291.99	83,591,889	104,113,658	33,208,272		2,069,728
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.0 1.60

AVISTA CORPORATION

ACCOUNT 311.1 STRUCTURES AND IMPROVEMENTS - LANDFILL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 50-S3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1990	885,009.44	618,745	663,031	221,978	11.24	19,749
1991	760,540.05	524,651	562,203	198,337	11.33	17,505
1993	1,006,829.80	674,304	722,567	284,263	11.50	24,719
1999	308,503.84	183,945	197,111	111,393	11.83	9,416
2003	560,042.04	297,310	318,590	241,452	11.93	20,239
2004	24,078.00	12,310	13,191	10,887	11.95	911
2005	27,901.73	13,677	14,656	13,246	11.96	1,108
2007	33,691.29	14,901	15,968	17,724	11.98	1,479
2008	10,395.19	4,312	4,621	5,775	11.99	482
2009	14,860.89	5,719	6,128	8,733	11.99	728
2010	8,241.15	2,897	3,104	5,137	11.99	428
2011	16,864.72	5,300	5,679	11,185	12.00	932
2012	9,181.06	2,504	2,683	6,498	12.00	542
2013	69,319.85	15,653	16,773	52,546	12.00	4,379
2014	8,540.23	1,472	1,577	6,963	12.00	580
2015	6,359.57	707	758	5,602	12.00	467
2016	11,353.47	454	486	10,867	12.00	906
	3,761,712.32	2,378,861	2,549,126	1,212,586		104,570
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.6 2.78

AVISTA CORPORATION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -4						
1983	29,515,007.08	21,917,585	23,485,011	7,210,596	11.07	651,364
1984	831,384.77	612,407	656,203	208,437	11.10	18,778
1986	920,108.22	666,270	713,918	242,995	11.15	21,793
1987	13,547.23	9,716	10,411	3,678	11.18	329
1988	18,631.24	13,227	14,173	5,204	11.21	464
1990	70,338.91	48,869	52,364	20,789	11.25	1,848
1991	47,272.80	32,440	34,760	14,404	11.28	1,277
1992	344,864.84	233,649	250,358	108,301	11.30	9,584
1993	22,150.27	14,800	15,858	7,178	11.32	634
1994	262,932.39	173,096	185,475	87,975	11.34	7,758
1995	196,244.80	127,145	136,238	67,857	11.36	5,973
1997	983,201.72	614,878	658,851	363,679	11.39	31,930
1998	1,704,084.31	1,044,067	1,118,733	653,515	11.41	57,276
1999	47,308.89	28,360	30,388	18,813	11.42	1,647
2000	128,325.82	75,073	80,442	53,017	11.44	4,634
2001	220,363.87	125,583	134,564	94,614	11.45	8,263
2002	41,091.12	22,737	24,363	18,372	11.46	1,603
2003	191,506.64	102,529	109,861	89,306	11.48	7,779
2004	50,621.19	26,127	27,995	24,651	11.49	2,145
2005	476,557.73	236,074	252,957	242,663	11.50	21,101
2006	317,458.15	149,970	160,695	169,461	11.51	14,723
2007	165,464.13	74,004	79,296	92,786	11.53	8,047
2008	182,035.77	76,412	81,877	107,441	11.54	9,310
2009	737,990.63	287,555	308,119	459,391	11.55	39,774
2010	940,141.14	334,810	358,754	618,993	11.56	53,546
2011	138,659.27	44,177	47,336	96,869	11.57	8,372
2012	1,499,628.30	415,107	444,793	1,114,820	11.58	96,271
2013	611,464.00	140,272	150,303	485,619	11.59	41,900
2014	2,483,218.10	435,056	466,169	2,116,378	11.60	182,446
2015	1,233,374.57	139,790	149,787	1,132,923	11.61	97,582
2016	92,760.19	3,827	4,101	92,370	11.62	7,949
	44,487,738.09	28,225,612	30,244,154	16,023,094		1,416,100

AVISTA CORPORATION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -6						
1984	63,198,898.00	41,541,015	55,156,960	11,833,872	15.88	745,206
1985	163,346.27	106,132	140,919	32,228	15.95	2,021
1986	1,005,024.78	645,236	856,726	208,601	16.01	13,029
1987	855,929.71	542,602	720,451	186,834	16.07	11,626
1988	110,721.84	69,256	91,956	25,409	16.13	1,575
1989	239,562.95	147,730	196,152	57,785	16.19	3,569
1990	65,566.98	39,837	52,894	16,607	16.24	1,023
1991	189,120.36	113,074	150,136	50,331	16.30	3,088
1992	70,504.77	41,450	55,036	19,699	16.35	1,205
1993	42,407.88	24,498	32,528	12,425	16.39	758
1994	14,112.72	7,996	10,617	4,343	16.44	264
1995	30,952.09	17,177	22,807	10,002	16.49	607
1996	81,234.79	44,109	58,567	27,542	16.53	1,666
1997	68,381.87	36,264	48,150	24,334	16.57	1,469
1999	101,799.08	51,193	67,973	39,934	16.64	2,400
2000	122,458.00	59,735	79,314	50,491	16.68	3,027
2001	1,315,621.35	621,136	824,726	569,832	16.71	34,101
2002	334,701.65	152,309	202,231	152,552	16.75	9,108
2003	546,129.93	238,894	317,197	261,701	16.78	15,596
2004	1,283,042.94	536,761	712,696	647,330	16.81	38,509
2005	446,567.50	177,686	235,926	237,435	16.84	14,099
2006	431,360.00	162,440	215,683	241,558	16.86	14,327
2007	917,555.50	324,073	430,295	542,314	16.89	32,109
2008	738,962.50	242,126	321,488	461,812	16.92	27,294
2009	782,425.00	235,209	312,304	517,067	16.95	30,505
2010	655,523.00	177,904	236,216	458,639	16.97	27,026
2011	606,634.33	145,242	192,848	450,184	17.00	26,481
2012	328,695.01	67,237	89,275	259,141	17.02	15,226
2013	386,192.45	64,348	85,439	323,925	17.05	18,999
2014	1,157,254.90	144,541	191,917	1,034,773	17.07	60,619
2015	149,321.37	11,827	15,704	142,577	17.09	8,343
2016	759,073.33	21,057	27,959	776,659	17.12	45,366
	77,199,082.85	46,810,094	62,153,091	19,677,937		1,210,241

AVISTA CORPORATION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -7						
1986	37,712,475.37	23,448,750	30,040,951	10,311,398	17.51	588,886
1987	580,377.28	356,084	456,191	164,813	17.58	9,375
1989	87,674.31	52,209	66,887	26,925	17.73	1,519
1990	157,486.28	92,285	118,229	50,281	17.80	2,825
1991	95,826.15	55,227	70,753	31,781	17.86	1,779
1992	99,522.38	56,309	72,139	34,350	17.93	1,916
1993	9,056.29	5,028	6,442	3,249	17.99	181
1994	48,414.97	26,333	33,736	18,068	18.05	1,001
1995	30,118.07	16,033	20,540	11,686	18.10	646
1996	112,899.96	58,691	75,191	45,612	18.16	2,512
1999	56,869.97	27,269	34,935	25,916	18.30	1,416
2000	245,596.00	114,047	146,109	116,678	18.35	6,358
2001	100,180.71	44,929	57,560	49,633	18.39	2,699
2002	795,948.38	343,698	440,323	411,342	18.43	22,319
2003	1,035,153.35	428,636	549,139	558,475	18.47	30,237
2004	954,464.70	377,199	483,242	538,035	18.51	29,067
2005	706,607.50	265,434	340,056	416,014	18.54	22,439
2006	483,378.00	171,162	219,281	297,933	18.58	16,035
2007	528,134.50	175,024	224,229	340,875	18.61	18,317
2008	700,309.50	214,916	275,336	473,995	18.65	25,415
2009	2,016,340.00	566,404	725,638	1,431,845	18.68	76,651
2010	786,278.00	198,559	254,380	586,937	18.71	31,370
2011	493,294.89	109,761	140,618	387,207	18.74	20,662
2012	587,587.76	111,082	142,311	486,408	18.78	25,900
2013	2,339,284.95	359,035	459,971	2,043,064	18.81	108,616
2014	365,232.83	41,694	53,416	337,384	18.84	17,908
2015	554,560.56	39,893	51,108	542,272	18.87	28,737
2016	4,364,043.79	110,995	142,199	4,527,328	18.89	239,668
	56,047,116.45	27,866,686	35,700,912	24,269,503		1,334,454
	177,733,937.39	102,902,392	128,098,156	59,970,534		3,960,795
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1						2.23

AVISTA CORPORATION

ACCOUNT 313 ENGINES AND ENGINE-DRIVEN GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -6						
2011	3,385.00	839	583	3,005	17.54	171
	3,385.00	839	583	3,005		171
COLSTRIP 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -7						
2011	3,385.00	782	581	3,041	19.39	157
	3,385.00	782	581	3,041		157
	6,770.00	1,621	1,164	6,046		328
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.4 4.84

AVISTA CORPORATION

ACCOUNT 314 TURBOGENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 35-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -4						
1983	11,553,230.98	8,364,733	10,236,985	1,778,375	9.61	185,055
1988	67,815.27	46,797	57,271	13,256	10.02	1,323
1993	1,769.00	1,146	1,403	437	10.36	42
1994	583,202.46	372,191	455,497	151,033	10.42	14,495
1998	273,930.09	162,431	198,787	86,100	10.63	8,100
1999	18,428.50	10,683	13,074	6,091	10.68	570
2003	127,085.31	65,747	80,463	51,706	10.84	4,770
2006	105,911.60	48,289	59,097	51,051	10.94	4,666
2007	184,011.80	79,569	97,379	93,994	10.96	8,576
2009	121,846.55	45,813	56,067	70,653	11.02	6,411
2011	71,733.33	22,082	27,025	47,578	11.06	4,302
2015	958,549.41	104,813	128,273	868,618	11.15	77,903
	14,067,514.30	9,324,294	11,411,321	3,218,894		316,213

COLSTRIP 3 AND COMMON
INTERIM SURVIVOR CURVE.. IOWA 35-R0.5
PROBABLE RETIREMENT YEAR.. 12-2034
NET SALVAGE PERCENT.. -6

1984	10,937,271.00	7,104,269	7,413,784	4,179,723	12.79	326,796
1985	19,195.38	12,296	12,832	7,515	12.97	579
1987	8,261.51	5,139	5,363	3,394	13.32	255
1988	36,010.11	22,061	23,022	15,149	13.48	1,124
1989	31,714.67	19,120	19,953	13,665	13.64	1,002
1990	41,106.93	24,376	25,438	18,135	13.79	1,315
1991	39,951.46	23,275	24,289	18,060	13.94	1,296
1992	395,872.80	226,417	236,281	183,344	14.08	13,022
1993	557,564.60	312,637	326,258	264,761	14.22	18,619
1994	245,889.95	135,047	140,931	119,713	14.35	8,342
1995	210,786.98	113,315	118,252	105,182	14.47	7,269
1996	51,445.60	27,021	28,198	26,334	14.59	1,805
1997	56,703.82	29,039	30,304	29,802	14.71	2,026
1998	161,210.69	80,373	83,875	87,009	14.82	5,871
2001	115,498.02	52,389	54,671	67,756	15.12	4,481
2002	6,351.85	2,776	2,897	3,836	15.21	252
2003	347,599.00	145,809	152,162	216,293	15.30	14,137
2004	851,887.75	341,407	356,281	546,720	15.38	35,547
2005	74,539.00	28,389	29,626	49,386	15.46	3,194
2006	383,124.00	137,960	143,971	262,141	15.53	16,880

AVISTA CORPORATION

ACCOUNT 314 TURBOGENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON						
INTERIM SURVIVOR CURVE.. IOWA 35-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -6						
2007	1,878,091.00	633,425	661,022	1,329,755	15.60	85,241
2008	238,878.00	74,836	78,096	175,114	15.66	11,182
2009	322,245.00	92,640	96,676	244,904	15.72	15,579
2010	22,055.00	5,719	5,968	17,410	15.78	1,103
2011	4,196,958.31	958,489	1,000,248	3,448,528	15.84	217,710
2012	1,032,650.49	201,726	210,515	884,095	15.89	55,638
2013	1,044,352.51	166,406	173,656	933,358	15.94	58,554
2014	3,129,481.40	373,688	389,969	2,927,282	15.99	183,070
2015	403,799.08	30,253	31,571	396,456	16.04	24,717
2016	1,007,866.95	27,189	28,374	1,039,965	16.08	64,674
	27,848,362.86	11,407,486	11,904,482	17,614,783		1,181,280

COLSTRIP 4
INTERIM SURVIVOR CURVE.. IOWA 35-R0.5
PROBABLE RETIREMENT YEAR.. 12-2036
NET SALVAGE PERCENT.. -7

1986	6,487,169.81	3,999,144	3,918,236	3,023,036	14.00	215,931
1987	22,567.54	13,687	13,410	10,737	14.20	756
1989	30,946.29	18,128	17,761	15,351	14.59	1,052
1990	6,674.85	3,837	3,759	3,383	14.78	229
1991	36,492.94	20,592	20,175	18,872	14.95	1,262
1992	51,784.34	28,625	28,046	27,363	15.13	1,809
1993	194,574.24	105,342	103,211	104,984	15.29	6,866
1994	100,983.99	53,461	52,379	55,673	15.45	3,603
1995	612,802.17	316,663	310,256	345,442	15.61	22,130
1996	820,291.83	413,508	405,142	472,570	15.75	30,004
1997	455,665.02	223,523	219,001	268,561	15.90	16,891
1998	114,828.05	54,763	53,655	69,211	16.03	4,318
1999	43,935.02	20,317	19,906	27,105	16.16	1,677
2000	280,770.00	125,517	122,978	177,446	16.29	10,893
2001	239,383.72	103,184	101,096	155,044	16.41	9,448
2002	99,640.10	41,310	40,474	66,141	16.52	4,004
2003	378,058.25	149,993	146,958	257,564	16.63	15,488
2004	34,257.82	12,960	12,698	23,958	16.73	1,432
2005	486,141.00	174,621	171,088	349,083	16.82	20,754
2006	438,691.00	148,433	145,430	323,969	16.91	19,158
2007	149,003.00	47,109	46,156	113,277	17.00	6,663
2008	204,405.00	59,886	58,674	160,039	17.08	9,370

AVISTA CORPORATION

ACCOUNT 314 TURBOGENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4						
INTERIM SURVIVOR CURVE.. IOWA 35-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -7						
2009	1,214,281.00	324,820	318,248	981,032	17.16	57,170
2010	19,990.00	4,811	4,714	16,676	17.23	968
2011	29,936.24	6,341	6,213	25,819	17.30	1,492
2012	64,756.29	11,675	11,439	57,850	17.37	3,330
2013	223,972.02	32,643	31,983	207,667	17.44	11,908
2014	567,020.63	61,666	60,418	546,294	17.50	31,217
2015	53,095.74	3,634	3,560	53,252	17.56	3,033
2016	287,186.08	6,991	6,850	300,440	17.61	17,061
	13,749,303.98	6,587,184	6,453,916	8,257,840		529,917
	55,665,181.14	27,318,964	29,769,719	29,091,517		2,027,410
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3						3.64

AVISTA CORPORATION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -4						
1983	6,186,962.09	4,775,706	4,581,716	1,852,725	10.76	172,186
1984	446,300.13	341,500	327,628	136,524	10.85	12,583
1985	986,002.47	747,486	717,123	308,320	10.94	28,183
1986	13,182.92	9,899	9,497	4,213	11.02	382
1994	70,641.79	48,079	46,126	27,341	11.48	2,382
1995	35,183.22	23,549	22,592	13,998	11.53	1,214
2001	72,911.19	42,827	41,087	34,740	11.72	2,964
2003	49,245.22	27,161	26,058	25,157	11.77	2,137
2007	9,470.89	4,357	4,180	5,670	11.85	478
2008	94,280.04	40,689	39,036	59,015	11.87	4,972
2009	537,541.47	215,282	206,537	352,506	11.88	29,672
2012	777,174.38	220,437	211,483	596,779	11.92	50,065
2013	619,791.06	145,566	139,653	504,930	11.93	42,324
2014	590,147.08	105,909	101,607	512,146	11.94	42,893
2016	766,762.35	32,025	30,724	766,709	11.95	64,160
	11,255,596.30	6,780,472	6,505,048	5,200,772		456,595

COLSTRIP 3 AND COMMON
INTERIM SURVIVOR CURVE.. IOWA 50-R3
PROBABLE RETIREMENT YEAR.. 12-2034
NET SALVAGE PERCENT.. -6

1984	7,702,654.02	5,424,375	6,464,333	1,700,481	15.02	113,214
1985	2,277.22	1,582	1,885	529	15.23	35
1986	230,952.69	158,211	188,543	56,267	15.43	3,647
1987	13,831.91	9,338	11,128	3,534	15.62	226
1988	14,285.37	9,502	11,324	3,819	15.79	242
1990	4,479.09	2,886	3,439	1,309	16.10	81
1991	6,937.70	4,395	5,238	2,116	16.24	130
1992	597.04	371	442	191	16.38	12
1993	15,773.98	9,626	11,471	5,249	16.50	318
1994	4,349.39	2,602	3,101	1,509	16.61	91
1995	1,346.93	789	940	487	16.72	29
1996	3,039.53	1,739	2,072	1,150	16.82	68
1997	7,034.94	3,929	4,682	2,775	16.91	164
1998	17,392.99	9,459	11,272	7,164	17.00	421
1999	4,915.65	2,598	3,096	2,115	17.08	124
2000	130.58	67	80	59	17.16	3
2004	157,365.92	68,903	82,113	84,695	17.42	4,862

AVISTA CORPORATION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -6						
2005	327,923.00	136,526	162,701	184,898	17.47	10,584
2006	792,073.00	311,608	371,349	468,248	17.52	26,726
2007	51,939.00	19,136	22,805	32,251	17.57	1,836
2008	51.00	17	20	34	17.61	2
2009	5,370.00	1,683	2,006	3,687	17.65	209
2010	3,414.00	965	1,150	2,469	17.69	140
2011	170,098.19	42,411	50,542	129,762	17.72	7,323
2012	273.22	58	69	220	17.75	12
2013	431.43	75	89	368	17.78	21
2014	1,292.92	168	200	1,170	17.81	66
2015	166.82	14	17	160	17.83	9
2016	416.37	12	14	427	17.85	24
	9,540,813.90	6,223,045	7,416,123	2,697,140		170,619

COLSTRIP 4
INTERIM SURVIVOR CURVE.. IOWA 50-R3
PROBABLE RETIREMENT YEAR.. 12-2036
NET SALVAGE PERCENT.. -7

1986	5,296,706.52	3,556,285	4,164,429	1,503,047	16.67	90,165
1987	15,643.16	10,334	12,101	4,637	16.91	274
1989	5,682.31	3,631	4,252	1,828	17.33	105
1990	5,064.34	3,178	3,721	1,697	17.53	97
1991	6,937.70	4,274	5,005	2,418	17.71	137
1992	617.46	373	437	224	17.88	13
1993	2,533.70	1,499	1,755	956	18.04	53
1994	8,801.81	5,099	5,971	3,447	18.18	190
1995	3,740.17	2,117	2,479	1,523	18.32	83
1996	3,039.52	1,679	1,966	1,286	18.45	70
1997	1,127.08	606	710	496	18.57	27
1998	17,314.61	9,053	10,601	7,926	18.69	424
1999	4,915.66	2,494	2,920	2,339	18.79	124
2000	130.58	64	75	65	18.89	3
2004	157,365.91	65,490	76,689	91,692	19.23	4,768
2005	320,902.00	126,657	148,316	195,049	19.30	10,106

AVISTA CORPORATION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -7						
2006	782,830.00	291,252	341,058	496,570	19.36	25,649
2007	18,481.00	6,427	7,526	12,249	19.42	631
2009	20,943.00	6,158	7,211	15,198	19.53	778
	6,672,776.53	4,096,670	4,797,223	2,342,648		133,697
	27,469,186.73	17,100,187	18,718,394	10,240,560		760,911
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 2.77

AVISTA CORPORATION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -4						
1983	1,528,508.23	1,159,362	1,175,998	413,650	11.06	37,401
1984	24,803.23	18,666	18,934	6,862	11.10	618
1985	425,315.40	317,277	321,830	120,498	11.15	10,807
1986	16,652.52	12,311	12,488	4,831	11.19	432
1988	1,760.17	1,276	1,294	536	11.27	48
1989	35,342.93	25,352	25,716	11,041	11.30	977
1990	13,846.66	9,819	9,960	4,441	11.34	392
1991	14,286.68	10,009	10,153	4,706	11.37	414
1997	10,314.77	6,580	6,674	4,053	11.54	351
2000	1,832.00	1,094	1,110	796	11.60	69
2001	83,497.52	48,543	49,240	37,598	11.62	3,236
2002	7,641.00	4,312	4,374	3,573	11.64	307
2003	98,802.29	53,951	54,725	48,029	11.66	4,119
2006	18,644.01	8,979	9,108	10,282	11.71	878
2007	9,547.92	4,351	4,413	5,516	11.73	470
2008	139,153.71	59,557	60,412	84,308	11.74	7,181
2009	137,372.77	54,487	55,269	87,599	11.76	7,449
2010	22,818.16	8,274	8,393	15,338	11.77	1,303
2012	11,330.25	3,184	3,230	8,554	11.80	725
	2,601,470.22	1,807,384	1,833,319	872,210		77,177

COLSTRIP 3 AND COMMON
INTERIM SURVIVOR CURVE.. IOWA 55-R2
PROBABLE RETIREMENT YEAR.. 12-2034
NET SALVAGE PERCENT.. -6

1984	4,138,922.73	2,815,918	3,458,487	928,771	15.82	58,709
1985	877,854.61	590,288	724,987	205,539	15.92	12,911
1986	2,769,450.77	1,839,135	2,258,810	676,807	16.02	42,248
1987	162,774.51	106,720	131,073	41,468	16.11	2,574
1988	46,748.86	30,233	37,132	12,422	16.20	767
1989	38,847.62	24,761	30,411	10,767	16.29	661
1990	37,107.19	23,300	28,617	10,717	16.37	655
1991	54,317.74	33,562	41,221	16,356	16.45	994
1992	47,490.70	28,851	35,435	14,906	16.52	902
1993	25,285.80	15,086	18,529	8,274	16.59	499
1994	102,943.14	60,237	73,983	35,137	16.66	2,109
1995	40,882.48	23,429	28,775	14,560	16.73	870
1996	23,599.36	13,231	16,250	8,765	16.79	522

AVISTA CORPORATION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -6						
1997	38,787.36	21,230	26,075	15,040	16.85	893
1998	28,279.15	15,081	18,522	11,454	16.91	677
1999	33,018.01	17,131	21,040	13,959	16.96	823
2000	47,621.00	23,969	29,439	21,040	17.01	1,237
2001	22,291.24	10,852	13,328	10,300	17.06	604
2002	29,076.35	13,649	16,764	14,057	17.11	822
2003	36,817.42	16,604	20,393	18,634	17.15	1,087
2004	32,487.62	14,005	17,201	17,236	17.20	1,002
2005	11,022.00	4,518	5,549	6,134	17.24	356
2006	65,573.71	25,399	31,195	38,313	17.28	2,217
2007	19,405.00	7,049	8,658	11,912	17.32	688
2008	30,225.00	10,197	12,524	19,515	17.35	1,125
2009	27,296.00	8,439	10,365	18,569	17.39	1,068
2010	406.00	113	139	292	17.42	17
2011	19,449.82	4,789	5,882	14,735	17.45	844
2012	190,509.21	40,091	49,239	152,700	17.48	8,736
2013	201,945.37	34,550	42,434	171,628	17.51	9,802
2014	605,144.57	77,488	95,170	546,283	17.54	31,145
2015	78,082.21	6,313	7,754	75,014	17.56	4,272
2016	245,405.18	6,909	8,486	251,644	17.59	14,306
	10,129,067.73	5,963,127	7,323,863	3,412,948		206,142

COLSTRIP 4
INTERIM SURVIVOR CURVE.. IOWA 55-R2
PROBABLE RETIREMENT YEAR.. 12-2036
NET SALVAGE PERCENT.. -7

1986	3,285,292.87	2,124,133	2,555,201	960,063	17.48	54,924
1987	103,747.90	66,137	79,559	31,452	17.60	1,787
1988	29,130.17	18,299	22,013	9,157	17.71	517
1989	35,645.17	22,046	26,520	11,620	17.82	652
1990	39,813.12	24,227	29,144	13,456	17.92	751
1991	51,653.43	30,894	37,164	18,106	18.02	1,005
1992	47,490.70	27,887	33,546	17,269	18.12	953
1993	38,727.93	22,306	26,833	14,606	18.21	802
1994	102,027.96	57,575	69,259	39,911	18.29	2,182
1995	45,971.12	25,366	30,514	18,675	18.38	1,016
1996	23,403.03	12,612	15,171	9,870	18.46	535
1997	38,798.14	20,392	24,530	16,984	18.53	917

AVISTA CORPORATION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -7						
1998	28,008.59	14,329	17,237	12,732	18.60	685
1999	32,417.32	16,099	19,366	15,320	18.67	821
2000	47,639.00	22,903	27,551	23,423	18.74	1,250
2001	22,291.24	10,354	12,455	11,396	18.80	606
2002	29,076.35	12,996	15,633	15,478	18.86	821
2003	36,817.42	15,770	18,970	20,424	18.92	1,079
2004	11,972.45	4,897	5,891	6,920	18.97	365
2005	11,022.00	4,279	5,147	6,646	19.02	349
2006	65,573.71	24,009	28,881	41,283	19.07	2,165
2007	19,405.00	6,641	7,989	12,775	19.12	668
2008	30,225.00	9,573	11,516	20,825	19.17	1,086
2009	27,296.00	7,914	9,520	19,687	19.21	1,025
2010	406.00	106	128	307	19.25	16
2011	19,449.82	4,459	5,364	15,447	19.29	801
2012	73,203.72	14,281	17,179	61,149	19.33	3,163
2013	217,831.05	34,454	41,446	191,633	19.37	9,893
2014	34,009.98	4,021	4,837	31,554	19.40	1,626
2015	51,639.92	3,837	4,616	50,639	19.43	2,606
2016	329,570.99	8,485	10,207	342,434	19.47	17,588
	4,929,557.10	2,671,281	3,213,386	2,061,240		112,654
	17,660,095.05	10,441,792	12,370,569	6,346,398		395,973
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.0 2.24

AVISTA CORPORATION

ACCOUNT 330.1 ASSET AGREEMENT - SETTLEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
SURVIVOR CURVE.. 50-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	1,700,000.00	731,000	738,915	961,085	28.50	33,722
1996	1,000,000.00	410,000	414,440	585,560	29.50	19,849
1998	302,000.00	111,740	112,950	189,050	31.50	6,002
1999	1,198,000.00	419,300	423,840	774,160	32.50	23,820
	4,200,000.00	1,672,040	1,690,145	2,509,855		83,393
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.1						1.99

AVISTA CORPORATION

ACCOUNT 330.3 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1926	5,741.60	4,613	3,844	1,898	19.63	97
1927	5,348.00	4,266	3,555	1,793	20.21	89
1931	260.00	201	167	93	22.59	4
1932	2,284.00	1,752	1,460	824	23.18	36
	13,633.60	10,832	9,026	4,608		226
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. 0						
1949	146,645.53	99,096	80,309	66,337	30.82	2,152
1950	19,045.80	12,768	10,347	8,698	31.19	279
1951	1,650.37	1,097	889	761	31.55	24
1952	942.98	622	504	439	31.90	14
1953	347.99	228	185	163	32.23	5
1962	2,446.88	1,481	1,200	1,247	34.69	36
	171,079.55	115,292	93,434	77,646		2,510
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1922	41,747.26	34,481	31,545	10,202	17.40	586
1923	1,343.00	1,102	1,008	335	17.95	19
1924	776.00	632	578	198	18.51	11
1925	8,152.00	6,596	6,034	2,118	19.08	111
1926	1,929.00	1,549	1,417	512	19.66	26
1933	9,616.50	7,312	6,689	2,927	23.87	123
	63,563.76	51,672	47,273	16,291		876

AVISTA CORPORATION

ACCOUNT 330.3 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1925	3,500.00	2,832	3,500			
1990	6,436.75	2,453	3,506	2,931	42.90	68
	9,936.75	5,285	7,006	2,931		68
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1906	106.36	95	75	31	10.51	3
1907	129.18	115	91	38	10.85	4
1908	2,569.44	2,282	1,813	757	11.20	68
1909	2,750.84	2,433	1,933	818	11.55	71
1910	1,802.90	1,588	1,261	541	11.92	45
1911	1,462.48	1,283	1,019	443	12.30	36
1912	2,790.82	2,437	1,936	855	12.69	67
1913	362.92	315	250	113	13.10	9
1914	246.62	213	169	77	13.52	6
1915	59.58	51	41	19	13.95	1
1916	70.64	60	48	23	14.40	2
1917	43.56	37	29	14	14.86	1
1918	660.71	559	444	217	15.34	14
1920	26.65	22	17	9	16.34	1
1921	244.93	204	162	83	16.87	5
1922	130.36	108	86	45	17.40	3
1923	108.22	89	71	38	17.95	2
1924	3.29	3	3			
1925	12.90	10	8	5	19.08	
1926	78.00	63	50	28	19.66	1
1927	43.10	34	27	16	20.25	1
1928	136.20	108	86	50	20.85	2
1929	166.23	131	104	62	21.45	3
1930	21.00	16	13	8	22.05	
1931	7.69	6	5	3	22.66	
1932	2.85	2	2	1	23.27	
1933	10.14	8	6	4	23.87	
1934	19.77	15	12	8	24.47	
1939	7.43	5	4	3	27.42	
1942	1,872.11	1,319	1,048	825	29.12	28

AVISTA CORPORATION

ACCOUNT 330.3 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1943	24.98	17	14	11	29.67	
1944	15.37	11	9	7	30.21	
1945	145.95	100	79	67	30.75	2
1946	8.57	6	5	4	31.27	
1947	13.69	9	7	7	31.78	
1948	0.29		0			
1949	4.89	3	2	3	32.78	
1951	28.26	18	14	14	33.72	
1952	2.42	2	2			
1953	355.69	227	180	175	34.61	5
1954	11.83	7	6	6	35.03	
1955	113.91	71	56	58	35.45	2
1957	1.29	1	1			
1958	25.55	16	13	13	36.59	
1962	343.42	200	159	185	37.93	5
1976	60.71	30	24	37	41.19	1
1979	1,160.48	547	434	726	41.66	17
1980	64.02	30	24	40	41.80	1
1986	2,503.59	1,043	828	1,676	42.53	39
1987	2,334.63	952	756	1,579	42.63	37
1991	0.43					
	23,166.89	16,901	13,425	9,742		482

CABINET GORGE

INTERIM SURVIVOR CURVE.. IOWA 100-R4

PROBABLE RETIREMENT YEAR.. 12-2072

NET SALVAGE PERCENT.. 0

1952	5,283,375.84	3,284,463	1,479,414	3,803,962	37.41	101,683
1953	895,974.31	550,451	247,939	648,036	38.07	17,022
1954	9,808.42	5,954	2,682	7,127	38.73	184
1955	119,053.27	71,401	32,161	86,892	39.37	2,207
1956	124,315.68	73,640	33,170	91,146	40.01	2,278
1957	50,790.90	29,713	13,384	37,407	40.64	920
1958	11,608.43	6,707	3,021	8,587	41.25	208
1959	3,693.94	2,107	949	2,745	41.86	66
1960	6,662.94	3,752	1,690	4,973	42.45	117
1961	4,636.17	2,577	1,161	3,475	43.03	81
1962	859.66	472	213	647	43.59	15

AVISTA CORPORATION

ACCOUNT 330.3 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
1968	1,256.29	634	286	971	46.65	21
1973	12,810.28	5,994	2,700	10,110	48.75	207
1979	120,672.61	50,988	22,966	97,706	50.76	1,925
1980	1,992.62	827	373	1,620	51.04	32
1986	135,725.53	49,693	22,383	113,342	52.51	2,158
	6,783,236.89	4,139,373	1,864,490	4,918,747		129,124
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
1959	27,118,321.26	15,229,378	6,192,383	20,925,939	43.35	482,721
1960	1,167,859.00	646,515	262,878	904,981	44.07	20,535
1961	545,597.00	297,738	121,063	424,534	44.77	9,483
1962	306,780.00	164,962	67,075	239,705	45.47	5,272
1963	30,386.38	16,099	6,546	23,840	46.15	517
1964	169,423.00	88,422	35,953	133,470	46.82	2,851
1965	67,184.00	34,531	14,041	53,143	47.48	1,119
1966	8,071.00	4,084	1,661	6,410	48.13	133
	29,413,621.64	16,481,729	6,701,598	22,712,024		522,631
	36,478,239.08	20,821,084	8,736,252	27,741,989		655,917
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.3						1.80

AVISTA CORPORATION

ACCOUNT 330.31 TWIN CREEK CHANNEL RESTORATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
2005	242,033.02	41,782	42,293	199,740	55.07	3,627
	242,033.02	41,782	42,293	199,740		3,627
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.1 1.50

AVISTA CORPORATION

ACCOUNT 330.4 LAND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 80-R4						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1910	1,963.67	1,880	1,964			
1911	5.00	5	5			
1924	1,637.00	1,491	1,566	71	7.13	10
1925	21.00	19	20	1	7.43	
	3,626.67	3,395	3,554	72		10

LONG LAKE
INTERIM SURVIVOR CURVE.. IOWA 80-R4
PROBABLE RETIREMENT YEAR.. 12-2055
NET SALVAGE PERCENT.. 0

1915	94,755.26	89,236	82,452	12,304	4.66	2,640
1916	21,284.75	19,976	18,457	2,827	4.92	575
1920	31,938.00	29,546	27,300	4,638	5.99	774
1921	7,819.00	7,206	6,658	1,161	6.27	185
1922	6,468.00	5,938	5,487	981	6.55	150
1923	45.00	41	38	7	6.84	1
1924	1,179.00	1,074	992	187	7.13	26
1925	346.00	314	290	56	7.43	8
1938	120.00	101	93	27	12.43	2
1939	71.00	60	55	16	12.93	1
1949	70,732.26	54,018	49,911	20,821	18.88	1,103
1950	9,170.20	6,929	6,402	2,768	19.52	142
1951	794.63	594	549	246	20.17	12
1952	454.02	336	310	144	20.81	7
1953	207.01	151	140	67	21.45	3
1962	1,178.12	773	714	464	27.01	17
	246,562.25	216,293	199,849	46,714		5,646

NINE MILE
INTERIM SURVIVOR CURVE.. IOWA 80-R4
PROBABLE RETIREMENT YEAR.. 12-2060
NET SALVAGE PERCENT.. 0

1925	979.50	889	905	74	7.43	10
	979.50	889	905	74		10

AVISTA CORPORATION

ACCOUNT 330.4 LAND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 80-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1906	4,288.64	4,158	3,957	332	2.44	136
1907	5,208.82	5,035	4,792	417	2.67	156
1908	102,784.60	99,059	94,269	8,515	2.90	2,936
1909	110,920.16	106,567	101,414	9,506	3.14	3,027
1910	72,697.10	69,616	66,250	6,447	3.39	1,902
1911	58,970.52	56,287	53,565	5,405	3.64	1,485
1912	112,532.18	107,074	101,897	10,635	3.88	2,741
1913	14,634.08	13,877	13,206	1,428	4.14	345
1914	9,944.46	9,398	8,944	1,001	4.40	228
1915	2,402.42	2,262	2,153	250	4.66	54
1916	2,848.36	2,673	2,544	305	4.92	62
1917	1,756.44	1,643	1,564	193	5.18	37
1918	26,641.29	24,826	23,626	3,016	5.45	553
1920	1,074.35	994	946	128	5.99	21
1921	9,876.07	9,102	8,662	1,214	6.27	194
1922	5,256.63	4,826	4,593	664	6.55	101
1923	4,363.78	3,991	3,798	566	6.84	83
1924	132.71	121	115	18	7.13	3
1925	520.10	472	449	71	7.43	10
1926	3,145.00	2,841	2,704	441	7.74	57
1927	1,737.90	1,563	1,487	250	8.05	31
1928	5,491.81	4,917	4,679	813	8.38	97
1929	6,702.77	5,973	5,684	1,019	8.71	117
1930	847.00	751	715	132	9.06	15
1931	310.31	274	261	50	9.43	5
1932	115.14	101	96	19	9.80	2
1933	408.86	357	340	69	10.20	7
1934	797.23	692	659	139	10.60	13
1939	299.57	251	239	61	12.93	5
1942	75,487.89	61,740	58,755	16,733	14.57	1,148
1943	1,007.03	816	777	230	15.16	15
1944	619.63	497	473	147	15.77	9
1945	5,885.05	4,679	4,453	1,432	16.39	87
1946	345.43	272	259	87	17.02	5
1947	552.30	430	409	143	17.66	8
1948	11.70	9	9	3	18.32	
1949	197.12	150	143	54	18.99	3
1951	1,139.73	850	809	331	20.33	16
1952	97.58	72	69	29	21.01	1
1953	14,342.31	10,450	9,945	4,398	21.69	203
1954	477.17	344	327	150	22.38	7

AVISTA CORPORATION

ACCOUNT 330.4 LAND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 80-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1955	4,593.09	3,267	3,109	1,484	23.06	64
1957	51.71	36	34	17	24.44	1
1958	1,030.45	706	672	359	25.13	14
1962	13,847.57	8,986	8,552	5,296	27.87	190
1976	2,447.99	1,279	1,217	1,231	36.16	34
1979	46,793.24	23,189	22,068	24,725	37.49	660
1980	2,581.20	1,255	1,194	1,387	37.90	37
1986	313,400.98	134,954	128,429	184,972	39.92	4,634
1987	94,137.78	39,645	37,728	56,410	40.19	1,404
1989	1,452,014.32	582,940	554,753	897,261	40.70	22,046
1991	17.56	7	7	11	41.16	
1994	110,649.98	38,626	36,758	73,892	41.75	1,770
	2,708,437.11	1,454,900	1,384,552	1,323,885		46,779

CABINET GORGE

INTERIM SURVIVOR CURVE.. IOWA 80-R4
PROBABLE RETIREMENT YEAR.. 12-2072
NET SALVAGE PERCENT.. 0

1952	285,018.42	209,950	90,803	194,216	21.07	9,218
1953	48,330.89	35,173	15,212	33,119	21.78	1,521
1954	529.09	380	164	365	22.49	16
1955	6,422.00	4,559	1,972	4,450	23.21	192
1956	6,705.88	4,698	2,032	4,674	23.95	195
1957	2,739.78	1,894	819	1,921	24.69	78
1958	626.19	427	185	442	25.44	17
1959	199.25	134	58	141	26.20	5
1960	359.41	238	103	256	26.96	9
1961	250.09	163	70	180	27.74	6
1962	46.38	30	13	33	28.52	1
1968	67.77	40	17	50	33.29	2
1973	691.02	367	159	532	37.28	14
1979	6,509.35	3,046	1,317	5,192	41.82	124
1980	107.48	49	21	86	42.54	2
1986	7,321.35	2,884	1,247	6,074	46.40	131
	365,924.35	264,032	114,193	251,731		11,531

AVISTA CORPORATION

ACCOUNT 330.4 LAND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 80-R4						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
1959	8,209.79	5,521	3,533	4,676	26.20	178
1963	2,397.62	1,518	972	1,426	29.34	49
2015	70,262.50	1,686	1,079	69,183	61.01	1,134
	80,869.91	8,725	5,584	75,286		1,361
	3,406,399.79	1,948,234	1,708,637	1,697,762		65,337
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0						1.92

AVISTA CORPORATION

ACCOUNT 330.41 LAND EASEMENTS - CONSERVATION - HABITAT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 80-R4						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
2002	91,873.21	19,755	18,012	73,861	52.79	1,399
2005	242,033.14	42,787	39,013	203,020	53.46	3,798
2011	116,479.71	10,682	9,740	106,740	54.47	1,960
2014	390,987.38	16,981	15,483	375,504	54.84	6,847
	841,373.44	90,205	82,248	759,125		14,004
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 80-R4						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
2001	550,000.00	117,024	111,524	438,476	57.20	7,666
2012	432,234.97	29,885	28,481	403,754	60.45	6,679
	982,234.97	146,909	140,005	842,230		14,345
	1,823,608.41	237,114	222,253	1,601,355		28,349
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						56.5 1.55

AVISTA CORPORATION

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1992	7,510,318.12	2,454,287	1,140,388	6,895,652	51.40	134,157
1994	94,450.97	29,056	13,501	87,562	51.62	1,696
1995	200.00	60	28	186	51.73	4
1999	24,469.44	6,241	2,900	23,282	52.15	446
2004	43,516.48	8,493	3,946	42,616	52.62	810
2006	204,147.06	34,467	16,015	202,422	52.79	3,834
2007	13,578.74	2,107	979	13,550	52.87	256
2009	14,696.51	1,854	861	14,864	53.04	280
2010	24,891.84	2,768	1,286	25,348	53.11	477
2014	20,262.07	925	430	21,251	53.41	398
	7,950,531.23	2,540,258	1,180,335	7,326,734		142,358

LITTLE FALLS

INTERIM SURVIVOR CURVE.. IOWA 110-R2
PROBABLE RETIREMENT YEAR.. 12-2059
NET SALVAGE PERCENT.. -7

1910	366,894.14	291,853	392,577
1911	5,236.00	4,149	5,603
1912	969.00	765	1,037
1913	433.04	340	463
1914	1,126.00	882	1,205
1915	522.00	407	559
1916	8,214.00	6,378	8,789
1917	60.00	46	64
1921	188.00	143	201
1924	632.00	474	676
1925	132.00	99	141
1926	2,493.00	1,854	2,668
1927	2,290.00	1,695	2,450
1930	2,027.00	1,480	2,169
1932	182.00	132	195
1935	64.00	46	68
1937	753.00	531	806
1938	1,864.00	1,307	1,994
1939	753.65	526	806
1940	478.00	332	511
1941	197.54	136	211
1948	1,073.69	711	1,149

AVISTA CORPORATION

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -7						
1949	946.00	623	1,012			
1951	6,313.00	4,103	6,755			
1952	95.91	62	103			
1953	4,381.00	2,809	4,678	9	36.71	
1954	2,911.00	1,854	3,088	27	36.86	1
1956	1,639.71	1,029	1,714	41	37.14	1
1957	6,435.18	4,010	6,679	207	37.27	6
1958	7,365.00	4,555	7,586	294	37.41	8
1962	3,065.00	1,835	3,056	223	37.92	6
1981	10,509.76	5,066	8,437	2,808	39.81	71
1986	86,891.69	38,401	63,957	29,017	40.19	722
1988	5,581.46	2,369	3,946	2,027	40.33	50
1990	79,837.68	32,415	53,987	31,439	40.46	777
1991	92,144.27	36,506	60,801	37,793	40.53	932
1993	10.88	4	7	5	40.65	
1995	7,161.11	2,540	4,230	3,432	40.77	84
1997	6,573.46	2,181	3,632	3,401	40.89	83
1999	2,248.12	692	1,153	1,253	40.99	31
2000	2,762.63	815	1,357	1,599	41.05	39
2003	3,202.14	814	1,356	2,071	41.20	50
2005	1,724.81	387	645	1,201	41.29	29
2006	27,394.26	5,714	9,517	19,795	41.34	479
2008	10,281.47	1,803	3,003	7,998	41.43	193
2009	293,718.35	46,381	77,248	237,031	41.47	5,716
2011	3,067.85	370	616	2,666	41.55	64
2013	4,240.91	340	566	3,972	41.63	95
2014	876,290.79	51,260	85,374	852,257	41.67	20,453
2016	1,015,440.46	12,604	20,992	1,065,529	41.74	25,528
	2,958,815.96	575,828	859,838	2,306,095		55,418

LONG LAKE

INTERIM SURVIVOR CURVE.. IOWA 110-R2

PROBABLE RETIREMENT YEAR.. 12-2055

NET SALVAGE PERCENT.. -7

1915	764,503.38	605,686	818,019
1916	4,034.00	3,184	4,316
1917	2,238.00	1,760	2,395
1918	7,942.00	6,222	8,498

AVISTA CORPORATION

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -7						
1919	14,798.00	11,549	15,817	17	28.27	1
1920	11,914.00	9,263	12,686	62	28.48	2
1921	6,762.00	5,237	7,172	63	28.69	2
1922	15,297.00	11,801	16,162	205	28.90	7
1924	2,887.00	2,209	3,025	64	29.31	2
1926	9,910.19	7,523	10,303	301	29.71	10
1927	1,454.00	1,099	1,505	51	29.90	2
1928	453.00	341	467	18	30.10	1
1929	1,557.00	1,167	1,598	68	30.29	2
1930	786.00	587	804	37	30.47	1
1935	33.00	24	33	2	31.36	
1936	1,113.02	809	1,108	83	31.53	3
1939	519.22	372	509	46	32.02	1
1940	505.06	360	493	47	32.17	1
1941	888.75	630	863	88	32.33	3
1942	1,894.23	1,337	1,831	196	32.48	6
1944	476.79	333	456	54	32.77	2
1945	1,009.00	701	960	120	32.91	4
1946	1,191.50	823	1,127	148	33.05	4
1947	2,700.37	1,855	2,541	349	33.19	11
1950	21,190.70	14,308	19,596	3,078	33.59	92
1951	6,184.32	4,151	5,685	932	33.71	28
1952	314.10	210	288	48	33.84	1
1953	711.20	471	645	116	33.96	3
1955	606.56	397	544	105	34.19	3
1956	23.66	15	21	5	34.31	
1958	6,383.00	4,091	5,603	1,227	34.53	36
1966	38,136.89	22,940	31,418	9,388	35.32	266
1969	61,745.14	36,126	49,477	16,590	35.58	466
1970	270.00	156	214	75	35.66	2
1981	1,308.93	663	908	493	36.46	14
1983	7,736.70	3,801	5,206	3,073	36.59	84
1985	33,914.87	16,111	22,065	14,224	36.71	387
1987	1,326.24	607	831	588	36.82	16
1989	2,152.79	946	1,296	1,008	36.93	27
1990	17,133.67	7,367	10,090	8,243	36.99	223
1991	9,995.77	4,200	5,752	4,943	37.04	133
1992	166,237.07	68,156	93,345	84,529	37.09	2,279
1994	6,674.88	2,595	3,554	3,588	37.19	96
1997	14,375.67	5,092	6,974	8,408	37.32	225
1998	49,273.35	16,841	23,065	29,657	37.37	794

AVISTA CORPORATION

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -7						
1999	20,879.60	6,872	9,412	12,929	37.41	346
2002	11,983.95	3,449	4,724	8,099	37.54	216
2004	5,258.49	1,356	1,857	3,769	37.61	100
2007	6,561.94	1,366	1,871	5,150	37.72	137
2008	136,101.13	25,852	35,406	110,222	37.76	2,919
2009	1,935.35	332	455	1,616	37.79	43
2010	407,198.96	61,778	84,610	351,093	37.83	9,281
2012	150,973.82	16,602	22,738	138,804	37.89	3,663
2013	162,494.42	14,229	19,488	154,381	37.92	4,071
2014	1,582,166.80	101,490	138,998	1,553,920	37.95	40,947
2015	77,959.31	3,067	4,200	79,216	37.98	2,086
2016	757,854.28	10,112	13,849	797,055	38.01	20,970
	4,621,930.07	1,130,621	1,536,872	3,408,593		90,019

SPOKANE UPPER FALLS
INTERIM SURVIVOR CURVE.. IOWA 110-R2
PROBABLE RETIREMENT YEAR.. 12-2060
NET SALVAGE PERCENT.. -7

1922	335,463.00	252,877	358,945			
1923	824.00	618	882			
1924	341.00	255	365			
1930	953.00	692	1,020			
1940	185.00	128	198			
1942	192.00	131	205			
1945	626.62	420	663	8	36.04	
1950	855.00	555	876	39	36.89	1
1951	142.00	92	145	7	37.06	
1952	279.00	179	282	16	37.22	
1953	2,176.17	1,385	2,185	144	37.37	4
1954	920.00	581	917	68	37.52	2
1957	514.00	318	502	48	37.96	1
1966	2,906.35	1,663	2,623	486	39.13	12
1982	10,196.78	4,780	7,541	3,370	40.71	83
1994	1,875.33	675	1,065	942	41.58	23
1998	14,368.94	4,527	7,142	8,233	41.82	197
1999	39,085.85	11,836	18,672	23,150	41.88	553
2002	31,174.13	8,221	12,969	20,387	42.04	485
2008	46,456.93	7,999	12,619	37,090	42.34	876

AVISTA CORPORATION

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -7						
2009	44,341.57	6,865	10,830	36,616	42.38	864
2010	1,690.34	231	364	1,444	42.43	34
2012	348,085.01	34,359	54,203	318,248	42.51	7,486
2014	25,792.13	1,478	2,332	25,266	42.59	593
2016	66,347.05	789	1,245	69,747	42.67	1,635
	975,791.20	341,654	498,787	545,310		12,849

NINE MILE

INTERIM SURVIVOR CURVE.. IOWA 110-R2
PROBABLE RETIREMENT YEAR.. 12-2060
NET SALVAGE PERCENT.. -4

1908	133,467.99	103,697	75,274	63,533	27.28	2,329
1925	1,223.96	885	642	630	31.78	20
1927	12,989.00	9,301	6,752	6,757	32.26	209
1928	19,335.78	13,780	10,003	10,106	32.50	311
1929	27,981.00	19,847	14,407	14,693	32.73	449
1930	8,044.00	5,678	4,122	4,244	32.96	129
1931	15.00	11	8	8	33.19	
1938	237.00	161	117	130	34.70	4
1940	126.00	84	61	70	35.10	2
1941	179.17	119	86	100	35.29	3
1947	292.03	188	136	167	36.39	5
1953	1,033.84	639	464	611	37.37	16
1955	400.25	244	177	239	37.67	6
1956	701.00	424	308	421	37.82	11
1961	9,818.34	5,711	4,146	6,065	38.51	157
1963	80.86	46	33	51	38.77	1
1966	144.00	80	58	92	39.13	2
1967	3,350.00	1,845	1,339	2,145	39.25	55
1971	2,905.00	1,535	1,114	1,907	39.69	48
1972	3,476.58	1,816	1,318	2,297	39.79	58
1980	411.42	193	140	288	40.55	7
1981	9,922.05	4,594	3,335	6,984	40.63	172
1984	26,115.12	11,495	8,344	18,815	40.88	460
1985	723.40	313	227	525	40.95	13
1986	21,186.25	8,985	6,522	15,511	41.03	378
1987	114.96	48	35	85	41.10	2
1994	2,607,382.48	912,832	662,630	2,049,048	41.58	49,280

AVISTA CORPORATION

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1995	226,189.23	76,840	55,779	179,458	41.64	4,310
1997	1,627.42	517	375	1,317	41.76	32
1998	8,156.07	2,497	1,813	6,670	41.82	159
1999	5,309.51	1,563	1,135	4,387	41.88	105
2000	9,543.30	2,691	1,953	7,972	41.94	190
2001	1,425.08	384	279	1,203	41.99	29
2005	10,302.20	2,208	1,603	9,111	42.19	216
2006	3,608.23	719	522	3,231	42.24	76
2013	368,816.25	28,073	20,378	363,191	42.55	8,536
2014	2,440,050.62	135,917	98,663	2,438,990	42.59	57,267
2015	1,459,878.83	49,936	36,249	1,482,025	42.63	34,765
2016	10,678,125.11	123,490	89,642	11,015,608	42.67	258,158
	18,104,688.33	1,529,386	1,110,189	17,718,687		417,970

POST FALLS
INTERIM SURVIVOR CURVE.. IOWA 110-R2
PROBABLE RETIREMENT YEAR.. 12-2060
NET SALVAGE PERCENT.. -4

1906	122,110.81	95,629	126,995
1907	3,539.46	2,761	3,681
1908	2,812.29	2,185	2,925
1909	163.00	126	170
1910	29,239.00	22,536	30,409
1911	8,493.00	6,520	8,833
1912	254.00	194	264
1913	1,627.00	1,239	1,692
1914	713.00	541	742
1921	237.00	174	246
1922	359.00	263	373
1923	1,424.00	1,039	1,481
1925	143.00	103	149
1926	7,044.00	5,068	7,326
1927	2,171.00	1,555	2,258
1928	61.00	43	63
1929	24,275.00	17,218	25,246
1932	75.00	52	78
1936	78.00	53	81
1939	127.00	86	132

AVISTA CORPORATION

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1940	328.92	220	342			
1941	160.34	107	167			
1942	11.00	7	11			
1943	653.00	430	679			
1945	2,507.00	1,632	2,607			
1946	2,671.50	1,729	2,778			
1947	1,298.24	835	1,350			
1948	1,334.77	853	1,388			
1949	1,189.68	756	1,237			
1951	2,121.49	1,330	2,206			
1952	564.44	351	587			
1953	76.00	47	79			
1954	22.00	14	23			
1955	2,332.00	1,422	2,425			
1956	756.00	457	786			
1957	178.00	107	184	1	37.96	
1958	819.15	488	840	12	38.11	
1959	1,406.00	831	1,431	31	38.24	1
1963	998.00	571	983	55	38.77	1
1964	36,525.00	20,700	35,645	2,341	38.89	60
1965	1,638.00	920	1,584	119	39.01	3
1966	682.72	380	654	56	39.13	1
1968	1,784.00	973	1,676	180	39.36	5
1980	125.13	59	102	29	40.55	1
1981	1,894.68	877	1,510	460	40.63	11
1982	33,878.78	15,436	26,581	8,653	40.71	213
1984	18,588.50	8,182	14,089	5,243	40.88	128
1985	18,140.23	7,842	13,504	5,362	40.95	131
1986	231.93	98	169	72	41.03	2
1988	13,073.44	5,321	9,163	4,434	41.18	108
1989	22,560.55	8,985	15,472	7,991	41.25	194
1990	3,347.73	1,303	2,244	1,238	41.32	30
1991	1,312.50	498	858	507	41.39	12
1992	11,114.19	4,115	7,086	4,473	41.45	108
1993	13,497.07	4,863	8,374	5,663	41.52	136
1994	3,107.28	1,088	1,874	1,358	41.58	33
1998	129,973.74	39,798	68,532	66,640	41.82	1,593
1999	32,441.94	9,548	16,442	17,298	41.88	413
2000	740.92	209	360	411	41.94	10
2004	1,619.10	370	637	1,047	42.15	25
2006	86,343.03	17,203	29,624	60,173	42.24	1,425

AVISTA CORPORATION

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2007	225,562.31	41,390	71,274	163,311	42.29	3,862
2008	297,987.67	49,870	85,876	224,031	42.34	5,291
2009	15,036.51	2,263	3,897	11,741	42.38	277
2013	6,416.80	488	840	5,833	42.55	137
2014	78,518.84	4,374	7,532	74,128	42.59	1,741
2015	4,316.87	148	255	4,235	42.63	99
2016	1,239,098.19	14,330	24,676	1,263,986	42.67	29,622
	2,523,930.74	431,203	683,779	1,941,109		45,673

CABINET GORGE

INTERIM SURVIVOR CURVE.. IOWA 110-R2

PROBABLE RETIREMENT YEAR.. 12-2072

NET SALVAGE PERCENT.. -16

1952	6,457,894.68	4,136,018	4,193,533	3,297,625	44.21	74,590
1953	877,607.08	557,399	565,150	452,874	44.46	10,186
1955	437.80	273	277	231	44.96	5
1956	499.92	309	313	267	45.20	6
1957	4,670.00	2,863	2,903	2,514	45.44	55
1963	2,745.00	1,588	1,610	1,574	46.77	34
1967	5,869.01	3,250	3,295	3,513	47.58	74
1969	1,328.00	718	728	812	47.97	17
1970	7,790.00	4,161	4,219	4,818	48.15	100
1971	7,941.43	4,189	4,247	4,965	48.33	103
1972	3,210.00	1,671	1,694	2,029	48.51	42
1981	4,749.00	2,155	2,185	3,324	49.96	67
1983	18,010.60	7,878	7,988	12,905	50.25	257
1984	357,423.62	153,294	155,426	259,186	50.39	5,144
1985	10,700.38	4,498	4,561	7,852	50.52	155
1986	244.02	100	101	182	50.66	4
1987	7,986.76	3,214	3,259	6,006	50.79	118
1989	42,610.77	16,355	16,582	32,846	51.04	644
1991	207,932.04	75,776	76,830	164,371	51.28	3,205
1992	214,186.39	75,881	76,936	171,520	51.40	3,337
1993	38,273.42	13,168	13,351	31,046	51.51	603
1995	22,254.07	7,182	7,282	18,533	51.73	358
1996	2,711.18	845	857	2,288	51.84	44
1997	39,620.38	11,897	12,062	33,897	51.94	653
1999	137,169.01	37,925	38,452	120,664	52.15	2,314

AVISTA CORPORATION

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -16						
2000	123,396.70	32,622	33,076	110,065	52.24	2,107
2001	64,510.48	16,242	16,468	58,364	52.34	1,115
2003	46,834.81	10,558	10,705	43,624	52.53	830
2004	148,223.91	31,364	31,800	140,140	52.62	2,663
2005	12,313.24	2,435	2,469	11,814	52.70	224
2006	37,486.23	6,861	6,956	36,528	52.79	692
2007	28,597.16	4,812	4,879	28,294	52.87	535
2009	29,129.21	3,984	4,039	29,750	53.04	561
2010	580,761.64	70,016	70,990	602,694	53.11	11,348
2011	24,182.09	2,507	2,542	25,509	53.19	480
2013	1,359,349.38	92,655	93,943	1,482,902	53.34	27,801
2014	26,377.30	1,305	1,323	29,275	53.41	548
2015	413,820.69	12,500	12,674	467,358	53.48	8,739
2016	1,009,706.37	10,401	10,546	1,160,714	53.55	21,675
	12,378,553.77	5,420,869	5,496,251	8,862,871		181,433

NOXON RAPIDS

INTERIM SURVIVOR CURVE.. IOWA 110-R2

PROBABLE RETIREMENT YEAR.. 12-2079

NET SALVAGE PERCENT.. -24

1959	6,344,219.34	3,909,894	2,912,246	4,954,586	49.65	99,790
1960	250,457.46	152,725	113,756	196,812	49.94	3,941
1961	5,133.03	3,097	2,307	4,058	50.22	81
1962	20,854.55	12,445	9,270	16,590	50.50	329
1965	3,207.21	1,850	1,378	2,599	51.30	51
1966	4,775.16	2,721	2,027	3,894	51.56	76
1968	367.70	204	152	304	52.06	6
1970	8,707.75	4,717	3,513	7,284	52.54	139
1971	372.90	199	148	314	52.78	6
1973	1,097.39	570	425	936	53.24	18
1977	1,701,943.79	831,164	619,084	1,491,326	54.10	27,566
1978	362,980.42	174,322	129,842	320,254	54.31	5,897
1980	768.01	356	265	687	54.71	13
1983	3,784.84	1,657	1,234	3,459	55.28	63
1985	15,044.70	6,317	4,705	13,950	55.64	251
1986	830,086.21	340,927	253,936	775,371	55.81	13,893
1987	5,148.85	2,066	1,539	4,846	55.98	87
1988	14,869.80	5,823	4,337	14,101	56.15	251

AVISTA CORPORATION

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -24						
1989	19,436.91	7,420	5,527	18,575	56.32	330
1990	4,932.08	1,834	1,366	4,750	56.48	84
1991	143,136.97	51,749	38,545	138,945	56.64	2,453
1992	81,589.33	28,655	21,343	79,827	56.79	1,406
1993	31,804.21	10,835	8,070	31,367	56.94	551
1995	121,901.82	38,834	28,925	122,233	57.24	2,135
1996	14,153.04	4,348	3,239	14,311	57.38	249
1997	265,922.66	78,627	58,565	271,180	57.52	4,715
1998	143,864.23	40,846	30,424	147,968	57.65	2,567
1999	176,353.93	47,902	35,679	183,000	57.79	3,167
2000	13,230.81	3,430	2,555	13,851	57.92	239
2001	5,128.92	1,265	942	5,418	58.04	93
2002	4,075.68	952	709	4,345	58.17	75
2003	83.76	18	13	90	58.29	2
2004	56,777.43	11,724	8,733	61,672	58.41	1,056
2005	29,010.35	5,582	4,158	31,815	58.53	544
2006	186,713.54	33,240	24,758	206,766	58.64	3,526
2007	714,720.77	116,711	86,931	799,323	58.75	13,605
2008	8,317.99	1,233	918	9,396	58.86	160
2009	193,050.15	25,564	19,041	220,341	58.97	3,736
2010	792,771.86	92,425	68,842	914,195	59.07	15,476
2011	827,975.25	82,628	61,545	965,145	59.18	16,309
2012	86,624.05	7,186	5,352	102,061	59.28	1,722
2013	270,040.20	17,630	13,132	321,718	59.38	5,418
2014	1,348,939.66	64,097	47,742	1,624,943	59.47	27,324
2015	1,726,747.78	49,846	37,127	2,104,040	59.57	35,320
2016	547,708.76	5,311	3,956	675,203	59.66	11,318
	17,388,831.25	6,280,946	4,678,301	16,883,850		306,038
	66,903,072.55	18,250,765	16,044,352	58,993,249		1,251,758
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.1 1.87

AVISTA CORPORATION

ACCOUNT 331.1 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1994	205.59	88	31	189	32.67	6
	205.59	88	31	189		6
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -7						
1993	64,872.23	30,638	64,872	4,541	28.97	157
	64,872.23	30,638	64,872	4,541		157
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2000	2,664.78	886	2,665	106	34.82	3
	2,664.78	886	2,665	106		3
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -16						
1994	1,140.98	532	793	531	32.67	16
2003	9,469.03	2,755	4,104	6,880	40.14	171
2010	12,927.68	1,880	2,801	12,195	45.36	269
2012	4,846.30	494	736	4,886	46.67	105
2015	3,266.08	114	170	3,619	48.47	75
	31,650.07	5,775	8,603	28,111		636

AVISTA CORPORATION

ACCOUNT 331.1 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -24						
1994	1,448.95	718	525	1,272	32.96	39
2001	6,257.99	2,185	1,597	6,163	39.24	157
2006	89,764.55	21,535	15,737	95,571	43.69	2,187
	97,471.49	24,438	17,858	103,006		2,383
	196,864.16	61,825	94,030	135,953		3,185
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.7 1.62

AVISTA CORPORATION

ACCOUNT 331.2 STRUCTURES AND IMPROVEMENTS - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1975	7,680.00	4,957	2,676	5,542	19.84	279
1992	412,574.09	184,064	99,353	342,102	28.96	11,813
1993	55,868.81	24,160	13,041	46,739	29.56	1,581
1994	31,578.47	13,218	7,135	26,654	30.16	884
2014	3,529,323.57	206,341	111,377	3,664,999	43.08	85,074
	4,037,024.94	432,740	233,581	4,086,036		99,631

LONG LAKE

INTERIM SURVIVOR CURVE.. IOWA 50-S1
PROBABLE RETIREMENT YEAR.. 12-2055
NET SALVAGE PERCENT.. -7

1993	34,452.43	16,012	22,034	14,830	26.49	560
1994	24,243.94	10,953	15,073	10,868	26.89	404
2004	6,495.09	1,929	2,655	4,295	30.85	139
2006	57,517.50	14,884	20,482	41,062	31.63	1,298
2007	82,524.79	19,675	27,075	61,226	32.02	1,912
2012	66,777.77	8,312	11,438	60,014	33.88	1,771
2013	250,211.63	24,700	33,990	233,736	34.24	6,826
2014	257,679.55	18,520	25,486	250,231	34.58	7,236
2015	652,299.53	28,561	39,303	658,657	34.92	18,862
	1,432,202.23	143,546	197,536	1,334,920		39,008

SPOKANE UPPER FALLS

INTERIM SURVIVOR CURVE.. IOWA 50-S1
PROBABLE RETIREMENT YEAR.. 12-2060
NET SALVAGE PERCENT.. -7

1974	5,979.70	3,933	4,053	2,345	19.23	122
	5,979.70	3,933	4,053	2,345		122

AVISTA CORPORATION

ACCOUNT 331.2 STRUCTURES AND IMPROVEMENTS - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2014	195,527.13	12,624	21,168	182,181	37.62	4,843
2015	110,074.63	4,343	7,282	107,195	38.04	2,818
	305,601.76	16,967	28,450	289,376		7,661
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1990	3,716.97	1,763	1,008	2,858	26.43	108
2006	198,854.47	47,241	26,998	179,811	33.98	5,292
2012	43,537.76	4,891	2,795	42,484	36.75	1,156
2014	32,396.62	2,092	1,196	32,497	37.62	864
2015	361,091.33	14,248	8,143	367,392	38.04	9,658
2016	2,761.44	37	21	2,851	38.45	74
	642,358.59	70,272	40,160	627,893		17,152
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -16						
1993	16,949.60	7,946	12,541	7,120	29.56	241
1994	786.81	357	563	349	30.16	12
1995	5,000.00	2,192	3,460	2,340	30.77	76
2000	15,100.89	5,373	8,480	9,037	33.90	267
2001	294,941.72	99,708	157,372	184,760	34.55	5,348
2002	8,994.62	2,879	4,544	5,890	35.19	167
2004	204,365.84	57,694	91,060	146,004	36.50	4,000
2006	23,947.47	5,814	9,176	18,603	37.82	492
2007	100,068.82	22,261	35,135	80,945	38.48	2,104
2008	11,275.05	2,270	3,583	9,496	39.14	243
2009	71,020.92	12,766	20,149	62,235	39.81	1,563
2011	41,933.76	5,654	8,924	39,719	41.13	966
2012	169,622.14	18,936	29,887	166,874	41.79	3,993

AVISTA CORPORATION

ACCOUNT 331.2 STRUCTURES AND IMPROVEMENTS - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -16						
2013	9,829.48	862	1,361	10,042	42.44	237
2015	14,657.12	564	890	16,112	43.72	369
2016	194,019.61	2,509	3,960	221,103	44.34	4,987
	1,182,513.85	247,785	391,087	980,629		25,065

NOXON RAPIDS
INTERIM SURVIVOR CURVE.. IOWA 50-S1
PROBABLE RETIREMENT YEAR.. 12-2079
NET SALVAGE PERCENT.. -24

1990	7,180.92	3,915	3,839	5,065	28.00	181
1992	10,530.55	5,407	5,302	7,755	29.26	265
1993	5,983.25	2,975	2,917	4,502	29.90	151
1994	17,352.07	8,341	8,180	13,337	30.55	437
1995	16,535.20	7,669	7,521	12,983	31.21	416
2000	52,789.66	19,752	19,370	46,089	34.64	1,331
2002	38,409.96	12,884	12,635	34,994	36.08	970
2003	4,027.16	1,270	1,245	3,748	36.81	102
2004	314,590.51	92,873	91,077	299,016	37.54	7,965
2006	206,696.01	52,276	51,265	205,038	39.03	5,253
2007	180,618.34	41,725	40,918	183,049	39.79	4,600
2009	77,021.38	14,326	14,049	81,458	41.31	1,972
2010	77,628.62	12,641	12,396	83,863	42.07	1,993
2011	6,778.08	943	925	7,480	42.83	175
2012	44,775.09	5,131	5,032	50,489	43.60	1,158
2013	44,542.47	4,007	3,929	51,303	44.36	1,157
2014	219,662.71	14,246	13,970	258,411	45.12	5,727
2015	30,401.58	1,186	1,163	36,535	45.87	796
2016	51,134.61	673	660	62,747	46.61	1,346
	1,406,658.17	302,240	296,394	1,447,862		35,995
	9,012,339.24	1,217,483	1,191,260	8,769,061		224,634

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.0 2.49

AVISTA CORPORATION

ACCOUNT 331.26 STRUCTURES AND IMPROVEMENTS - RECREATION INFORMATION AND
EDUCATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -16						
2004	24,242.30	6,815	16,146	11,975	37.67	318
	24,242.30	6,815	16,146	11,975		318
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -24						
2004	11,358.62	3,394	4,747	9,338	37.93	246
	11,358.62	3,394	4,747	9,338		246
	35,600.92	10,209	20,893	21,313		564
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.8 1.58

AVISTA CORPORATION

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1972	1,527,619.08	694,162	280,919	1,353,633	47.93	28,242
1973	955,021.89	428,349	173,348	848,526	48.04	17,663
1974	20,646.77	9,137	3,698	18,394	48.15	382
1975	509.80	222	90	456	48.27	9
1992	2,497,418.44	776,793	314,359	2,357,879	49.85	47,299
1994	240,802.88	70,532	28,543	229,116	50.01	4,581
1995	2,739,018.41	776,766	314,348	2,616,401	50.08	52,244
1997	43,306.50	11,432	4,626	41,712	50.23	830
1998	6,833.48	1,734	702	6,610	50.30	131
1999	946.12	230	93	919	50.37	18
2010	9,557.31	1,017	412	9,815	51.09	192
2011	1,930,338.85	176,866	71,576	1,993,887	51.15	38,981
2016	123,935.66	1,125	455	132,156	51.45	2,569
	10,095,955.19	2,948,365	1,193,169	9,609,503		193,141

LITTLE FALLS

INTERIM SURVIVOR CURVE.. IOWA 110-R1
PROBABLE RETIREMENT YEAR.. 12-2059
NET SALVAGE PERCENT.. -7

1910	616,670.16	460,817	659,837
1911	2,825.00	2,104	3,023
1912	3,289.00	2,441	3,519
1913	423.06	313	453
1914	259.00	191	277
1916	8,598.73	6,294	9,201
1920	952.03	687	1,019
1921	109.00	78	117
1923	330.00	235	353
1925	2,383.00	1,687	2,550
1926	890.00	627	952
1927	859.00	603	919
1934	260.00	177	278
1942	499.00	327	534
1943	450.00	293	482
1944	249.00	161	266
1945	393.00	253	421
1946	3,015.00	1,933	3,226
1952	176.00	109	188

AVISTA CORPORATION

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -7						
1954	663.00	405	709			
1955	889.00	539	951			
1956	13,912.00	8,370	14,886			
1957	4,697.00	2,806	5,026			
1958	2,795.00	1,658	2,987	4	37.40	
1960	410.00	239	431	8	37.57	
1962	8,912.00	5,121	9,225	311	37.74	8
1963	17,387.00	9,908	17,848	756	37.81	20
1966	1,479.00	821	1,479	104	38.04	3
1970	17,295.00	9,225	16,618	1,888	38.33	49
1973	5,689.33	2,936	5,289	799	38.53	21
1974	758.50	387	697	114	38.59	3
1977	7,577.12	3,722	6,705	1,403	38.78	36
1984	920.27	406	731	253	39.16	6
1987	53,901.37	22,502	40,534	17,140	39.31	436
1988	24,486.96	10,014	18,039	8,162	39.36	207
1989	86,785.63	34,740	62,579	30,281	39.40	769
1994	61,907.68	21,834	39,331	26,910	39.62	679
1995	2,253.91	771	1,389	1,023	39.67	26
1997	410,414.98	131,440	236,771	202,373	39.75	5,091
1999	1,657,476.43	492,430	887,043	886,456	39.83	22,256
2000	762,281.39	217,238	391,324	424,317	39.86	10,645
2001	1,182,979.51	322,118	580,250	685,538	39.90	17,181
2005	35,540.52	7,713	13,894	24,134	40.05	603
2010	40,142.26	5,420	9,763	33,189	40.23	825
2015	6,941.38	242	436	6,991	40.40	173
	5,051,126.22	1,792,335	3,052,548	2,352,157		59,037

LONG LAKE

INTERIM SURVIVOR CURVE.. IOWA 110-R1

PROBABLE RETIREMENT YEAR.. 12-2055

NET SALVAGE PERCENT.. -7

1915	2,576,037.01	1,938,024	2,756,360			
1916	3,271.00	2,453	3,500			
1917	1,530.00	1,144	1,637			
1918	64,061.00	47,733	68,440	105	30.53	3
1919	93,808.00	69,664	99,885	489	30.66	16
1920	23,359.00	17,288	24,788	206	30.79	7

AVISTA CORPORATION

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -7						
1921	15,521.00	11,449	16,416	192	30.91	6
1922	3,110.00	2,286	3,278	50	31.03	2
1923	62,619.00	45,873	65,773	1,229	31.15	39
1924	12,500.00	9,125	13,084	291	31.27	9
1925	2,785.00	2,026	2,905	75	31.39	2
1926	1,997.00	1,447	2,075	62	31.50	2
1929	243.00	174	249	11	31.84	
1930	58,587.00	41,825	59,969	2,719	31.95	85
1934	3,256.00	2,287	3,279	205	32.38	6
1940	659.00	451	647	58	32.97	2
1946	183.00	122	175	21	33.52	1
1949	135,867.42	88,780	127,294	18,084	33.77	536
1950	6,787.32	4,410	6,323	939	33.85	28
1951	26,173.19	16,907	24,242	3,764	33.93	111
1952	8,384.51	5,384	7,720	1,252	34.01	37
1955	1,231.16	776	1,113	205	34.24	6
1960	5,951.45	3,623	5,195	1,173	34.60	34
1961	25,831.00	15,608	22,379	5,260	34.67	152
1962	18,134.00	10,875	15,593	3,811	34.73	110
1963	19,741.00	11,745	16,840	4,283	34.80	123
1964	71.06	42	60	16	34.86	
1969	2,353.00	1,328	1,904	614	35.16	17
1971	7,096.11	3,928	5,632	1,961	35.27	56
1987	413,923.95	183,232	262,721	180,178	36.01	5,004
1988	385,288.23	167,216	239,757	172,502	36.05	4,785
1989	671,078.82	285,398	409,208	308,847	36.08	8,560
1990	1,917,672.47	797,844	1,143,960	907,949	36.12	25,137
1992	2,326,382.84	923,355	1,323,920	1,165,310	36.19	32,200
1993	63,488.82	24,548	35,197	32,736	36.23	904
1994	2,168,656.90	816,362	1,170,512	1,149,951	36.26	31,714
1995	634,895.44	232,239	332,988	346,350	36.29	9,544
1996	25,228.73	8,944	12,824	14,171	36.33	390
1997	586,378.29	201,171	288,442	338,983	36.36	9,323
1999	2,287,700.05	729,774	1,046,360	1,401,479	36.42	38,481
2000	1,432,396.99	438,541	628,786	903,878	36.45	24,798
2001	59,796.76	17,511	25,108	38,875	36.49	1,065
2002	350.72	98	141	235	36.52	6
2004	131,851.04	32,958	47,256	93,825	36.58	2,565
2011	34,640.08	4,420	6,337	30,727	36.78	835
2013	277,129.01	23,494	33,686	262,842	36.84	7,135

AVISTA CORPORATION

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -7						
2014	373,634.16	23,288	33,391	366,398	36.86	9,940
2015	698,947.32	26,781	38,399	709,475	36.89	19,232
2016	16,020,892.35	211,022	302,566	16,839,788	36.92	456,116
	33,691,480.20	7,504,973	10,738,311	25,311,573		689,124
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -7						
1922	479,741.72	341,386	432,887	80,437	33.79	2,380
1923	29,805.45	21,127	26,790	5,102	33.94	150
1924	2,210.00	1,560	1,978	387	34.09	11
1925	425.00	299	379	76	34.23	2
1926	3,128.00	2,191	2,778	569	34.38	17
1927	342.00	239	303	63	34.52	2
1928	40.00	28	36	7	34.66	
1930	927.00	638	809	183	34.94	5
1932	60.00	41	52	12	35.21	
1936	430.00	288	365	95	35.73	3
1940	95.00	62	79	23	36.22	1
1943	44.00	28	36	12	36.58	
1944	521.00	335	425	133	36.69	4
1947	106.66	67	85	29	37.02	1
1948	2,375.37	1,492	1,892	650	37.13	18
1949	25.02	16	20	6	37.24	
1952	690.58	423	536	203	37.54	5
1953	875.90	533	676	261	37.64	7
1955	611.45	367	465	189	37.84	5
1957	5,424.43	3,209	4,069	1,735	38.03	46
1958	194.00	114	145	63	38.12	2
1960	1,050.00	607	770	354	38.30	9
1962	206.00	117	148	72	38.47	2
1969	5,000.00	2,665	3,379	1,971	39.02	51
1973	9,150.98	4,668	5,919	3,872	39.30	99
1976	8,267.46	4,064	5,153	3,693	39.50	93
1989	10,046.06	3,963	5,025	5,724	40.22	142
1990	35,855.73	13,823	17,528	20,838	40.27	517
1993	13,881.71	4,957	6,286	8,568	40.41	212

AVISTA CORPORATION

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -7						
1994	354.19	123	156	223	40.45	6
1995	50,002.76	16,838	21,351	32,152	40.50	794
1998	1,081,101.16	328,502	416,550	740,228	40.62	18,223
1999	225,620.73	65,899	83,562	157,852	40.67	3,881
2000	1,072.35	300	380	767	40.71	19
2003	368,311.75	88,766	112,558	281,536	40.83	6,895
2004	82.42	19	24	64	40.86	2
2005	4,689,300.37	998,392	1,265,989	3,751,562	40.90	91,725
2011	547,977.84	62,533	79,294	507,043	41.13	12,328
2015	31,886.61	1,081	1,371	32,748	41.27	794
	7,607,240.70	1,971,760	2,500,247	5,639,500		138,451

NINE MILE
INTERIM SURVIVOR CURVE.. IOWA 110-R1
PROBABLE RETIREMENT YEAR.. 12-2060
NET SALVAGE PERCENT.. -4

1908	665,651.03	484,262	210,546	481,731	31.49	15,298
1921	1,261.87	876	381	931	33.64	28
1926	565.00	385	167	420	34.38	12
1927	617.00	418	182	460	34.52	13
1928	25,607.82	17,287	7,516	19,116	34.66	552
1932	279.00	185	80	210	35.21	6
1948	441.66	270	117	342	37.13	9
1949	467.00	283	123	363	37.24	10
1953	77.17	46	20	60	37.64	2
1954	443.94	261	113	348	37.74	9
1972	5,563.00	2,790	1,213	4,572	39.23	117
1973	549.10	272	118	453	39.30	12
1978	30,650.97	14,260	6,200	25,677	39.62	648
1991	2,007,102.55	734,050	319,149	1,768,238	40.32	43,855
1994	1,645,302.66	555,223	241,399	1,469,716	40.45	36,334
1995	413,832.99	135,451	58,891	371,495	40.50	9,173
1997	148,860.34	45,613	19,832	134,983	40.58	3,326
1998	2,803,086.07	827,861	359,936	2,555,274	40.62	62,907
1999	105,149.44	29,851	12,979	96,377	40.67	2,370
2000	43,680.64	11,888	5,169	40,259	40.71	989
2001	31,488.40	8,185	3,559	29,189	40.75	716
2009	21,780.07	3,170	1,378	21,273	41.05	518

AVISTA CORPORATION

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2010	4,979,946.67	640,608	278,522	4,900,622	41.09	119,266
2013	34,720.97	2,557	1,112	34,998	41.20	849
2014	789,164.05	42,473	18,466	802,264	41.23	19,458
2015	4,693,787.36	154,647	67,237	4,814,302	41.27	116,654
2016	741,414.84	8,497	3,694	767,377	41.30	18,581
	19,191,491.61	3,721,669	1,618,100	18,341,051		451,712

POST FALLS

INTERIM SURVIVOR CURVE.. IOWA 110-R1
PROBABLE RETIREMENT YEAR.. 12-2060
NET SALVAGE PERCENT.. -4

1906	244,325.25	178,951	132,484	121,614	31.13	3,907
1907	6,605.11	4,822	3,570	3,299	31.31	105
1908	5,823.00	4,236	3,136	2,920	31.49	93
1909	23,882.00	17,315	12,819	12,018	31.67	379
1912	507.00	364	269	258	32.18	8
1914	83.00	59	44	43	32.52	1
1918	177.00	124	92	92	33.17	3
1920	5,524.00	3,850	2,850	2,895	33.48	86
1921	2,163.00	1,502	1,112	1,138	33.64	34
1922	90,569.16	62,642	46,376	47,816	33.79	1,415
1924	418.00	287	212	222	34.09	7
1925	1,699.00	1,161	860	907	34.23	26
1927	3,499.00	2,372	1,756	1,883	34.52	55
1928	1,933.00	1,305	966	1,044	34.66	30
1929	10,164.00	6,832	5,058	5,513	34.80	158
1930	9,741.00	6,519	4,826	5,304	34.94	152
1931	2,027.00	1,351	1,000	1,108	35.08	32
1932	81.00	54	40	44	35.21	1
1933	444.00	293	217	245	35.34	7
1936	295.62	193	143	165	35.73	5
1937	382.00	248	184	214	35.86	6
1939	10.00	6	4	6	36.10	
1940	10.00	6	4	6	36.22	
1941	217.00	138	102	124	36.34	3
1946	318.00	196	145	186	36.91	5
1947	940.00	577	427	550	37.02	15
1948	3,053.00	1,864	1,380	1,795	37.13	48

AVISTA CORPORATION

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1950	1,353.00	816	604	803	37.34	22
1951	187.00	112	83	112	37.44	3
1953	687.00	406	301	414	37.64	11
1954	15,763.00	9,261	6,856	9,537	37.74	253
1955	4,120.20	2,404	1,780	2,505	37.84	66
1956	181.00	105	78	111	37.93	3
1957	1,817.00	1,045	774	1,116	38.03	29
1958	3,501.55	1,998	1,479	2,162	38.12	57
1961	187.00	104	77	117	38.38	3
1967	1,208.96	639	473	784	38.87	20
1968	12,858.59	6,727	4,980	8,393	38.95	215
1969	232.00	120	89	152	39.02	4
1970	1,067.88	547	405	706	39.09	18
1973	1,196.19	593	439	805	39.30	20
1976	140,946.68	67,344	49,857	96,727	39.50	2,449
1977	58,436.39	27,557	20,401	40,372	39.56	1,021
1979	1,043.87	479	355	731	39.69	18
1980	54,358.99	24,567	18,188	38,346	39.74	965
1986	2,022.16	825	611	1,492	40.07	37
1987	16,685.67	6,675	4,942	12,411	40.12	309
1988	118,664.01	46,504	34,429	88,982	40.17	2,215
1989	194.55	75	56	147	40.22	4
1990	7,682.02	2,878	2,131	5,859	40.27	145
1991	3,819.62	1,397	1,034	2,938	40.32	73
1992	856,558.02	305,453	226,138	664,682	40.36	16,469
1993	710,712.90	246,666	182,616	556,526	40.41	13,772
1995	337,561.33	110,487	81,798	269,266	40.50	6,649
1996	364,802.18	115,620	85,598	293,797	40.54	7,247
1997	335,085.62	102,675	76,014	272,475	40.58	6,715
1999	47,839.08	13,581	10,055	39,698	40.67	976
2004	1,953,993.11	431,975	319,807	1,712,346	40.86	41,908
2005	35,164.03	7,277	5,387	31,183	40.90	762
2010	321,999.59	41,421	30,665	304,214	41.09	7,404
2011	27,759.75	3,079	2,279	26,591	41.13	647
2013	5,584,621.74	411,323	304,517	5,503,489	41.20	133,580
2015	69,228.46	2,281	1,689	70,309	41.27	1,704
2016	14,271,322.52	163,561	121,090	14,721,085	41.30	356,443
	25,779,752.80	2,455,844	1,818,150	24,992,793		608,817

AVISTA CORPORATION

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -16						
1952	16,083,649.66	9,677,590	7,710,215	10,946,818	45.15	242,454
1953	16,881.00	10,077	8,028	11,554	45.31	255
1954	11,285.00	6,682	5,324	7,767	45.47	171
1955	757.00	445	355	524	45.62	11
1956	35.00	20	16	25	45.78	1
1962	21,885.00	12,065	9,612	15,774	46.65	338
1968	7,167.00	3,707	2,953	5,360	47.44	113
1973	8,474.82	4,121	3,283	6,548	48.04	136
1990	15,731.02	5,600	4,462	13,786	49.69	277
1992	168,914.42	56,958	45,379	150,562	49.85	3,020
1995	947.93	291	232	868	50.08	17
1999	419,024.28	110,556	88,081	397,987	50.37	7,901
2000	245.40	62	49	235	50.44	5
2001	7,739.22	1,860	1,482	7,496	50.51	148
2004	19,473.21	3,939	3,138	19,451	50.71	384
2006	150,851.84	26,418	21,047	153,941	50.84	3,028
2009	52,507.35	6,881	5,482	55,426	51.03	1,086
2012	388,448.73	32,114	25,585	425,015	51.21	8,299
2014	4,435,996.02	210,564	167,758	4,977,997	51.33	96,980
2015	37,344.55	1,077	858	42,462	51.39	826
2016	2,491,281.20	24,506	19,524	2,870,362	51.45	55,789
	24,338,639.65	10,195,533	8,122,865	20,109,957		421,239

NOXON RAPIDS

INTERIM SURVIVOR CURVE.. IOWA 110-R1

PROBABLE RETIREMENT YEAR.. 12-2079

NET SALVAGE PERCENT.. -24

1959	26,833,798.63	15,415,137	10,065,764	23,208,147	50.35	460,936
1960	217,612.00	123,775	80,822	189,016	50.53	3,741
1961	274,765.94	154,692	101,011	239,699	50.71	4,727
1962	5,704.87	3,178	2,075	4,999	50.89	98
1963	131,429.70	72,454	47,311	115,662	51.06	2,265
1964	232.00	126	82	205	51.24	4
1965	77,152.71	41,596	27,161	68,508	51.40	1,333
1966	107,377.41	57,226	37,367	95,781	51.57	1,857
1967	116,794.92	61,502	40,160	104,666	51.74	2,023
1968	110,343.80	57,411	37,488	99,338	51.90	1,914
1969	105,493.73	54,209	35,397	95,415	52.06	1,833

AVISTA CORPORATION

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -24						
1970	45,627.49	23,151	15,117	41,461	52.21	794
1971	9,701.00	4,857	3,172	8,858	52.37	169
1972	5,156.74	2,547	1,663	4,731	52.52	90
1973	1,678.61	818	534	1,547	52.66	29
1977	717,636.57	329,172	214,942	674,927	53.23	12,679
1978	15,194.26	6,856	4,477	14,364	53.37	269
1988	20,800.16	7,681	5,016	20,777	54.59	381
1990	146,303.21	51,341	33,525	147,891	54.80	2,699
1991	369.25	126	82	376	54.91	7
1992	410,372.13	136,176	88,920	419,941	55.01	7,634
1993	385.55	124	81	397	55.12	7
1994	8,646.60	2,695	1,760	8,962	55.22	162
1998	81,856.82	22,005	14,369	87,134	55.60	1,567
1999	6,099.21	1,569	1,025	6,538	55.70	117
2000	509,731.73	125,194	81,749	550,318	55.79	9,864
2003	122,811.03	25,663	16,757	135,528	56.05	2,418
2007	94,218.74	14,626	9,550	107,281	56.39	1,902
2009	47,795.27	6,026	3,935	55,331	56.55	978
2010	149,976.46	16,626	10,856	175,114	56.63	3,092
2012	47,015.14	3,710	2,423	55,876	56.79	984
2014	74,467.55	3,375	2,204	90,136	56.94	1,583
2015	252,620.21	6,929	4,524	308,725	57.02	5,414
2016	170,904.23	1,621	1,058	210,863	57.09	3,694
	30,920,073.67	16,834,194	10,992,378	27,348,513		537,264
	156,675,760.04	47,424,673	40,035,768	133,705,047		3,098,785
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.1 1.98

AVISTA CORPORATION

ACCOUNT 332.1 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -7						
2013	11,906.30	1,110	375	12,365	36.57	338
2014	33,137.10	2,257	762	34,695	36.77	944
2016	10,805.87	154	52	11,510	37.15	310
	55,849.27	3,521	1,189	58,570		1,592
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1999	3,534.58	1,186	1,579	2,097	35.30	59
	3,534.58	1,186	1,579	2,097		59
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1994	16,133.11	6,523	4,981	11,798	33.17	356
2014	869,271.88	52,462	40,060	863,983	40.58	21,291
	885,404.99	58,985	45,040	875,781		21,647
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -16						
1985	1,041,666.96	567,071	492,376	715,958	31.38	22,816
1991	113,057.55	52,499	45,584	85,563	34.98	2,446
2001	254,391.49	78,778	68,401	226,693	41.05	5,522
2004	1,174,709.15	302,211	262,404	1,100,259	42.81	25,701
2005	297,752.55	71,179	61,803	283,590	43.38	6,537
2006	39,583.07	8,731	7,581	38,335	43.95	872
2007	4,065,953.80	819,493	711,549	4,004,957	44.51	89,979
2008	5,289,595.63	964,139	837,142	5,298,789	45.06	117,594
2009	115,871.84	18,832	16,351	118,060	45.60	2,589
2010	52,976.34	7,538	6,545	54,907	46.13	1,190

AVISTA CORPORATION

ACCOUNT 332.1 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -16						
2012	259,225.12	26,092	22,655	278,046	47.15	5,897
2013	3,202,212.93	253,556	220,157	3,494,410	47.64	73,350
2014	98,420.34	5,617	4,877	109,290	48.12	2,271
2015	117,523.69	4,083	3,545	132,782	48.58	2,733
2016	99,524.98	1,165	1,012	114,437	49.03	2,334
	16,222,465.44	3,180,984	2,761,983	16,056,077		361,831

NOXON RAPIDS

INTERIM SURVIVOR CURVE.. IOWA 60-S1.5
PROBABLE RETIREMENT YEAR.. 12-2079
NET SALVAGE PERCENT.. -24

1995	50,000.00	21,211	21,562	40,438	38.67	1,046
2001	567,200.24	181,768	184,776	518,552	42.84	12,104
2003	388,122.03	110,038	111,859	369,412	44.23	8,352
2006	624,603.14	141,131	143,467	631,041	46.27	13,638
2007	92,181.60	18,986	19,300	95,005	46.94	2,024
2009	66,513.05	10,991	11,173	71,303	48.26	1,477
2010	181,464.40	26,221	26,655	198,361	48.90	4,056
2011	11,139.31	1,374	1,397	12,416	49.54	251
2012	36,428.89	3,704	3,765	41,407	50.16	825
2013	43,446.28	3,474	3,531	50,342	50.77	992
2014	119,324.38	6,867	6,981	140,982	51.37	2,744
2016	86,688.16	1,014	1,031	106,463	52.53	2,027
	2,267,111.48	526,779	535,497	2,275,721		49,536
	19,434,365.76	3,771,455	3,345,289	19,268,246		434,665

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.3 2.24

AVISTA CORPORATION

ACCOUNT 332.15 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE
CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2015	11,034.00	407	102	11,373	40.84	278
	11,034.00	407	102	11,373		278
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -16						
2004	979,038.74	251,872	195,149	940,536	42.81	21,970
2005	14,182.39	3,390	2,627	13,825	43.38	319
2007	10,037.72	2,023	1,567	10,076	44.51	226
2013	70,719.45	5,600	4,339	77,696	47.64	1,631
2015	29,754.56	1,034	801	33,714	48.58	694
	1,103,732.86	263,919	204,483	1,075,847		24,840
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -24						
2002	218,446.08	65,977	74,167	196,706	43.54	4,518
2003	262,682.40	74,474	83,719	242,007	44.23	5,472
2013	786,639.67	62,906	70,715	904,718	50.77	17,820
2015	34,414.27	1,197	1,346	41,328	51.96	795
2016	321,885.97	3,764	4,231	394,907	52.53	7,518
	1,624,068.39	208,318	234,178	1,779,666		36,123
	2,738,835.25	472,644	438,763	2,866,886		61,241
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.8 2.24

AVISTA CORPORATION

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -7						
1991	14,365.60	6,578	9,047	6,325	31.47	201
	14,365.60	6,578	9,047	6,325		201
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -7						
1975	48,511.99	30,725	48,535	3,372	23.73	142
1976	2,465.61	1,541	2,434	204	24.11	8
1978	13,954.84	8,478	13,392	1,539	24.88	62
1989	188.86	94	148	54	29.09	2
1990	13,035.96	6,318	9,980	3,968	29.47	135
1994	27,482.17	11,952	18,880	10,526	30.93	340
	105,639.43	59,108	93,371	19,663		689
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1992	47,371.90	20,357	21,169	28,098	32.28	870
	47,371.90	20,357	21,169	28,098		870
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1982	181,318.17	97,893	52,554	136,017	27.78	4,896
1989	57,594.29	26,804	14,390	45,508	30.94	1,471
1995	29,757.16	11,645	6,252	24,696	33.60	735
	268,669.62	136,342	73,195	206,221		7,102

AVISTA CORPORATION

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -16						
1986	9,716.14	5,166	5,491	5,780	31.97	181
1987	10,065.97	5,220	5,548	6,128	32.57	188
1990	2,209.51	1,057	1,123	1,440	34.37	42
1991	45,757.93	21,248	22,584	30,495	34.98	872
1992	34,820.80	15,677	16,663	23,730	35.58	667
	102,570.35	48,368	51,409	67,573		1,950
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -24						
1986	20,363.37	11,437	2,892	22,358	32.61	686
1987	23,577.46	12,907	3,264	25,972	33.26	781
1990	2,209.51	1,112	281	2,459	35.25	70
2002	13,360.57	4,035	1,020	15,547	43.54	357
2006	7,558.01	1,708	432	8,940	46.27	193
2015	64,977.55	2,261	572	80,000	51.96	1,540
	132,046.47	33,460	8,462	155,276		3,627
	670,663.37	304,213	256,653	483,156		14,439
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.5 2.15

AVISTA CORPORATION

ACCOUNT 333 TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1992	10,728,030.19	3,727,573	1,778,689	9,700,303	40.80	237,753
1993	47,921.96	16,108	7,686	43,590	41.22	1,057
1994	233,266.47	75,765	36,153	213,442	41.62	5,128
1998	8,786.44	2,441	1,165	8,237	43.15	191
2009	12,830.06	1,647	786	12,942	46.65	277
	11,030,835.12	3,823,534	1,824,479	9,978,514		244,406

LITTLE FALLS
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5
PROBABLE RETIREMENT YEAR.. 12-2059
NET SALVAGE PERCENT.. -7

1923	24,978.00	22,459	26,726			
1924	15,917.00	14,236	17,031			
1929	4,043.00	3,513	4,326			
1930	9,803.55	8,468	10,490			
1942	12,433.62	9,887	13,304			
1956	34,365.81	24,100	36,771			
1963	28,966.76	18,811	30,994			
1965	32,286.49	20,469	34,547			
1968	4,702.10	2,870	5,031			
1970	27,729.50	16,479	29,671			
1976	332.80	181	356			
1977	153,756.53	82,395	164,519			
1986	18,457.89	8,368	19,750			
1987	147,285.09	65,315	157,595			
1989	677,065.53	286,662	724,460			
1990	7,668.42	3,167	8,205			
1991	21,613.83	8,694	23,127			
1994	977.15	361	1,046			
1995	645,886.06	230,965	691,098			
1996	254,977.38	88,164	272,826			
2000	42,771.56	12,631	41,597	4,169	36.70	114
2001	980,043.21	276,192	909,568	139,078	36.89	3,770
2002	318.11	85	280	60	37.07	2
2016	15,658,816.56	190,671	627,926	16,127,007	39.10	412,455
	18,805,195.95	1,395,143	3,851,245	16,270,314		416,341

AVISTA CORPORATION

ACCOUNT 333 TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -7						
1915	358,093.27	335,234	383,160			
1916	1,032.00	962	1,104			
1917	2,916.00	2,704	3,120			
1918	134,215.00	123,858	143,610			
1919	237,864.19	218,374	254,515			
1920	21,377.00	19,527	22,873			
1921	1,259.00	1,144	1,347			
1922	1,177.00	1,064	1,259			
1923	297,923.00	267,872	318,778			
1924	6,537.53	5,847	6,995			
1925	148.00	132	158			
1926	686.00	607	734			
1929	321.00	279	343			
1930	164.00	142	175			
1931	5,240.00	4,500	5,607			
1941	277.00	223	296			
1942	990.00	789	1,059			
1943	146.00	116	156			
1946	1,771.36	1,370	1,895			
1947	50.27	39	54			
1951	1,647.52	1,222	1,763			
1953	479.00	349	513			
1954	91.61	66	98			
1955	3,458.58	2,474	3,701			
1956	67,761.00	48,016	72,504			
1957	69,349.93	48,670	74,204			
1958	65,764.00	45,705	70,367			
1959	75,853.00	52,197	81,163			
1969	8,435.00	5,193	9,025			
1975	58,363.08	33,198	62,448			
1977	1,018.76	563	1,090			
1979	1,820.23	975	1,948			
1980	59,043.70	31,120	63,177			
1981	12,622.22	6,544	13,506			
1982	15,835.74	8,070	16,944			
1986	3,216.24	1,521	3,441			
1987	264,804.37	122,619	283,341			
1989	454.40	201	486			
1991	514,234.97	217,176	538,669	11,562	32.42	357
1992	8,195.23	3,373	8,366	403	32.62	12
1995	2,349,909.47	887,333	2,200,883	313,520	33.19	9,446

AVISTA CORPORATION

ACCOUNT 333 TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -7						
1996	81,231.80	29,698	73,661	13,257	33.37	397
1997	1,205,376.98	425,967	1,056,541	233,212	33.54	6,953
1999	1,828,077.35	598,706	1,484,992	471,051	33.87	13,908
2000	813,955.47	255,836	634,559	236,373	34.02	6,948
2001	123,567.44	37,124	92,080	40,137	34.17	1,175
2005	31,256.40	7,489	18,575	14,869	34.73	428
	8,738,011.11	3,856,188	8,015,287	1,334,385		39,624

SPOKANE UPPER FALLS
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5
PROBABLE RETIREMENT YEAR.. 12-2060
NET SALVAGE PERCENT.. -7

1922	335,145.59	302,993	358,606			
1923	986.00	887	1,055			
1924	91.00	81	97			
1927	21.00	18	22			
1929	12,844.00	11,161	13,743			
1930	6,333.00	5,470	6,776			
1931	210.00	180	225			
1942	45.00	36	48			
1949	5,615.33	4,207	6,008			
1950	4,981.00	3,698	5,330			
1951	302.00	222	323			
1957	4.09	3	4			
1963	5,752.00	3,722	6,155			
1964	2,535.00	1,621	2,712			
1966	561.00	350	600			
1967	36,810.84	22,666	39,388			
1968	1,470.00	893	1,573			
1977	5,900.21	3,140	6,313			
1998	614,662.52	194,735	619,104	38,585	36.92	1,045
1999	35,727.50	10,869	34,555	3,674	37.13	99
2000	304.18	89	283	43	37.33	1
2007	46,286.54	8,704	27,672	21,855	38.60	566
2010	49,862.76	6,772	21,530	31,824	39.07	815
	1,166,450.56	582,517	1,152,123	95,979		2,526

AVISTA CORPORATION

ACCOUNT 333 TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1908	29,525.27	27,697	13,982	16,725	6.37	2,626
1909	24,824.00	23,196	11,710	14,107	6.60	2,137
1938	1,274.00	1,014	512	813	15.24	53
1989	1,052.90	429	217	878	34.69	25
1994	3,080,919.28	1,092,297	551,399	2,652,757	36.00	73,688
1995	318,116.54	109,221	55,136	275,706	36.24	7,608
1996	3,520.28	1,168	590	3,071	36.47	84
1997	87,404.22	27,968	14,118	76,782	36.70	2,092
1998	149,820.93	46,135	23,289	132,524	36.92	3,589
1999	14,013.64	4,144	2,092	12,482	37.13	336
2000	2,358.42	668	337	2,116	37.33	57
2001	11,959.21	3,229	1,630	10,808	37.53	288
2003	3,747.93	910	459	3,438	37.91	91
2009	145,951.07	21,836	11,023	140,766	38.92	3,617
2010	23,944.59	3,161	1,596	23,307	39.07	597
2014	4,200,236.22	231,779	117,004	4,251,242	39.62	107,300
2016	32,185,183.01	373,554	188,573	33,284,018	39.87	834,814
	40,283,851.51	1,968,406	993,665	* 40,901,541		1,039,002

POST FALLS

INTERIM SURVIVOR CURVE.. IOWA 65-R1.5
PROBABLE RETIREMENT YEAR.. 12-2060
NET SALVAGE PERCENT.. -4

1906	172,805.06	163,377	179,717
1907	42,313.00	39,855	44,006
1908	88,684.00	83,193	92,231
1909	1,787.00	1,670	1,858
1910	56.00	52	58
1913	268.00	246	279
1916	40.00	36	42
1926	399.00	343	415
1928	571.00	485	594
1929	2,171.00	1,834	2,258
1940	370.00	290	385
1941	489.00	381	509
1942	1,256.00	970	1,306
1948	933.00	686	970
1949	117.00	85	122

AVISTA CORPORATION

ACCOUNT 333 TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1958	18,352.00	12,220	19,086			
1959	22,327.00	14,705	23,220			
1962	21,610.00	13,755	21,781	693	24.85	28
1963	18,588.00	11,692	18,515	817	25.27	32
1964	90.00	56	89	5	25.68	
1967	46,836.00	28,030	44,386	4,323	26.92	161
1968	11,611.00	6,858	10,860	1,216	27.33	44
1974	36,182.52	19,627	31,080	6,550	29.69	221
1980	1,233,058.12	605,963	959,561	322,819	31.87	10,129
1981	29,320.62	14,151	22,409	8,085	32.21	251
1982	11,033.71	5,225	8,274	3,201	32.55	98
1993	5,554.62	2,030	3,215	2,562	35.75	72
1996	437,326.88	145,124	229,808	225,012	36.47	6,170
1997	9,974.83	3,192	5,055	5,319	36.70	145
1998	651.74	201	318	360	36.92	10
2004	6,499.88	1,485	2,352	4,408	38.09	116
2005	12,374.89	2,645	4,188	8,681	38.27	227
	2,233,650.87	1,180,462	1,728,946	594,051		17,704

CABINET GORGE

INTERIM SURVIVOR CURVE.. IOWA 65-R1.5
PROBABLE RETIREMENT YEAR.. 12-2072
NET SALVAGE PERCENT.. -16

1952	2,005,822.04	1,571,582	667,559	1,659,195	21.09	78,672
1953	4,425,186.00	3,429,758	1,456,854	3,676,362	21.56	170,518
1954	1,292.00	990	421	1,078	22.03	49
1955	806.00	611	260	675	22.51	30
1956	3,163.00	2,370	1,007	2,662	22.99	116
1973	1,473.72	865	367	1,342	31.71	42
1984	10,197.16	4,786	2,033	9,796	37.22	263
1985	141,693.68	64,886	27,562	136,803	37.70	3,629
1986	242,867.50	108,496	46,086	235,641	38.16	6,175
1988	445,904.96	189,024	80,291	436,958	39.07	11,184
1990	246,368.23	98,682	41,917	243,870	39.95	6,104
1991	410.30	159	68	408	40.38	10
1992	1,604,682.35	604,463	256,757	1,604,675	40.80	39,330
1993	758,371.57	276,352	117,386	762,325	41.22	18,494
1995	209,366.82	71,089	30,196	212,669	42.02	5,061

AVISTA CORPORATION

ACCOUNT 333 TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -16						
1996	1,677.39	549	233	1,713	42.40	40
1998	194,259.99	58,501	24,849	200,492	43.15	4,646
2000	169,620.92	46,544	19,770	176,990	43.86	4,035
2001	7,634,067.19	1,988,241	844,542	8,010,975	44.21	181,203
2003	59,157.59	13,737	5,835	62,788	44.87	1,399
2004	5,705,639.58	1,242,300	527,690	6,090,852	45.18	134,813
2007	5,911,893.88	1,016,600	431,820	6,425,977	46.08	139,453
2008	115,256.58	17,948	7,624	126,074	46.37	2,719
2009	17,279.66	2,405	1,022	19,023	46.65	408
2011	429,783.10	45,163	19,184	479,365	47.18	10,160
2012	10,556.87	922	392	11,854	47.43	250
2016	15,513,299.53	158,540	67,343	17,928,085	48.38	370,568
	45,860,097.61	11,015,563	4,679,066	48,518,647		1,189,371

NOXON RAPIDS
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5
PROBABLE RETIREMENT YEAR.. 12-2079
NET SALVAGE PERCENT.. -24

1959	3,551,488.81	2,735,977	1,680,749	2,723,097	24.61	110,650
1960	3,666,192.00	2,787,701	1,712,524	2,833,554	25.13	112,756
1961	13,616.67	10,215	6,275	10,609	25.66	413
1966	84.00	59	36	68	28.39	2
1967	299.00	205	126	245	28.95	8
1970	8,423.00	5,504	3,381	7,063	30.65	230
1972	2,089.00	1,318	810	1,781	31.79	56
1975	20,157.99	12,020	7,384	17,612	33.51	526
1976	15,408.84	9,008	5,534	13,573	34.08	398
1977	12,068,609.47	6,914,464	4,247,652	10,717,423	34.65	309,305
1978	911,273.55	511,157	314,011	815,968	35.23	23,161
1979	549,153.50	301,525	185,231	495,719	35.80	13,847
1980	283.96	153	94	258	36.36	7
1983	881.97	442	272	822	38.05	22
1986	133,967.56	62,089	38,142	127,978	39.71	3,223
1988	18,454.30	8,086	4,967	17,916	40.79	439
1989	127,859.25	54,394	33,415	125,130	41.32	3,028
1990	154,906.76	63,926	39,271	152,814	41.84	3,652
1991	9,443.95	3,775	2,319	9,391	42.36	222
1992	52,354.82	20,240	12,434	52,486	42.87	1,224

AVISTA CORPORATION

ACCOUNT 333 TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -24						
1993	1,704,747.04	636,618	391,083	1,722,803	43.37	39,723
1997	41,632.43	13,291	8,165	43,459	45.31	959
1999	136,219.82	39,671	24,370	144,542	46.23	3,127
2000	426,439.23	118,162	72,589	456,196	46.67	9,775
2001	361,325.04	94,842	58,263	389,780	47.11	8,274
2002	283,560.76	70,253	43,157	308,458	47.54	6,488
2003	500,143.98	116,476	71,553	548,626	47.96	11,439
2004	368,835.16	80,371	49,373	407,983	48.36	8,436
2005	2,644,629.80	535,123	328,734	2,950,607	48.77	60,500
2006	212,301.22	39,622	24,340	238,913	49.16	4,860
2007	7,860,050.32	1,341,893	824,344	8,922,119	49.54	180,099
2008	9,243,546.00	1,427,477	876,919	10,585,078	49.91	212,083
2009	17,733,990.85	2,441,566	1,499,888	20,490,260	50.28	407,523
2010	8,613,465.70	1,041,368	639,727	10,040,970	50.63	198,321
2011	9,064,936.25	937,684	576,032	10,664,488	50.98	209,190
2012	7,810,680.62	667,701	410,178	9,275,066	51.32	180,730
2015	668,809.21	19,821	12,176	817,147	52.28	15,630
	88,980,261.83	23,124,197	14,205,519	96,130,006		2,140,326
	217,098,354.56	46,946,010	36,450,330	213,823,437		5,089,300
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.0 2.34

AVISTA CORPORATION

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1992	1,024,764.19	536,187	211,088	885,410	20.44	43,318
1993	8,540.21	4,336	1,707	7,431	21.02	354
1994	360,048.38	176,927	69,653	315,599	21.63	14,591
1998	106,725.15	45,119	17,763	96,433	24.19	3,986
2001	70,780.55	25,959	10,220	65,516	26.27	2,494
2003	9,216.83	3,012	1,186	8,676	27.74	313
2009	35,457.35	6,875	2,707	35,233	32.49	1,084
2012	5,653.02	678	267	5,782	35.00	165
2015	136,580.08	5,613	2,210	143,931	37.55	3,833
2016	651,918.59	8,971	3,532	694,021	38.39	18,078
	2,409,684.35	813,677	320,331	2,258,032		88,216

LITTLE FALLS
INTERIM SURVIVOR CURVE.. IOWA 40-S1
PROBABLE RETIREMENT YEAR.. 12-2059
NET SALVAGE PERCENT.. -7

1911	69,903.64	74,797	74,797			
1912	1,325.00	1,418	1,418			
1913	1,227.00	1,313	1,313			
1915	7,485.00	8,009	8,009			
1916	310.00	332	332			
1921	90.00	96	96			
1924	1,720.00	1,840	1,840			
1927	1,870.00	2,001	2,001			
1934	619.00	662	662			
1936	964.00	1,031	1,031			
1937	636.00	678	681			
1939	2,806.60	2,953	3,003			
1940	1,271.00	1,328	1,360			
1942	1,722.00	1,775	1,843			
1944	82.00	83	88			
1947	373.00	371	399			
1948	77.00	76	82			
1970	26,071.98	20,727	27,036	861	10.28	84
1971	4,978.00	3,908	5,097	229	10.65	22
1981	231,989.50	156,384	203,983	44,246	14.80	2,990
1982	80,425.43	53,225	69,425	16,630	15.26	1,090
1987	1,294.66	773	1,008	377	17.68	21

AVISTA CORPORATION

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -7						
1989	176,099.45	100,249	130,762	57,664	18.70	3,084
1992	283,689.62	149,033	194,394	109,153	20.30	5,377
1993	36,446.92	18,604	24,267	14,732	20.84	707
1994	2,680.28	1,327	1,731	1,137	21.39	53
1996	2,153.83	997	1,300	1,004	22.52	45
1998	9,880.72	4,240	5,531	5,042	23.67	213
1999	36,697.93	15,111	19,710	19,556	24.25	806
2002	145,443.85	51,809	67,578	88,047	26.05	3,380
2005	103,871.49	30,713	40,061	71,081	27.89	2,549
2007	215,168.44	54,249	70,761	159,469	29.13	5,474
2009	60,850.03	12,485	16,285	48,824	30.39	1,607
2010	7,553.83	1,364	1,779	6,303	31.02	203
2011	35,331.67	5,484	7,153	30,652	31.65	968
2013	3,379,317.82	344,195	448,958	3,166,912	32.89	96,288
2015	3,694,552.10	166,547	217,239	3,735,932	34.10	109,558
	8,626,978.79	1,290,187	1,653,015	7,577,852		234,519

LONG LAKE

INTERIM SURVIVOR CURVE.. IOWA 40-S1
PROBABLE RETIREMENT YEAR.. 12-2055
NET SALVAGE PERCENT.. -7

1915	72,535.98	77,613	77,613			
1917	594.00	636	636			
1918	19,449.00	20,810	20,810			
1919	48,717.00	52,127	52,127			
1920	11,340.00	12,134	12,134			
1922	9,844.00	10,533	10,533			
1923	14,511.00	15,527	15,527			
1924	19,826.50	21,214	21,214			
1925	271.00	290	290			
1926	3,874.00	4,145	4,145			
1928	219.00	234	234			
1929	819.00	876	876			
1930	27,496.00	29,421	29,421			
1931	3,768.00	4,032	4,032			
1932	263.00	281	281			
1936	690.00	738	738			
1937	815.00	869	872			

AVISTA CORPORATION

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -7						
1938	149.00	158	159			
1941	976.00	1,013	1,044			
1952	1,093.47	1,044	1,170			
1954	4,481.67	4,207	4,795			
1962	912.93	795	977			
1964	147.34	126	158			
1966	6,567.00	5,476	7,027			
1977	7,304.32	5,266	7,816			
1979	10,636.96	7,424	11,382			
1980	222,482.39	152,654	238,056			
1981	118,646.67	80,000	126,952			
1982	26,704.92	17,685	28,574			
1986	4,785.08	2,927	5,120			
1987	194,029.64	116,161	207,612			
1989	5,821.95	3,328	6,229			
1990	3,636.30	2,029	3,891			
1992	91,169.98	48,260	97,552			
1993	58,316.37	30,010	62,399			
1994	17,638.08	8,811	18,772	100	21.07	5
1995	360,296.83	174,470	371,718	13,800	21.58	639
1996	190,998.85	89,473	190,627	13,742	22.10	622
1997	644,426.98	291,543	621,148	68,389	22.62	3,023
1999	99,946.85	41,825	89,110	17,833	23.68	753
2002	59,999.91	21,841	46,533	17,666	25.29	699
2004	109,210.97	35,455	75,539	41,317	26.38	1,566
2005	204.15	62	132	86	26.93	3
2006	45,923.59	12,956	27,603	21,535	27.48	784
2007	78,188.15	20,316	43,284	40,377	28.03	1,440
2013	383,540.03	40,969	87,287	323,101	31.29	10,326
2014	216,867.48	16,777	35,744	196,304	31.82	6,169
2015	61,606.80	2,923	6,228	59,692	32.33	1,846
	3,261,743.14	1,487,464	2,676,123	813,942		27,875

AVISTA CORPORATION

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -7						
1998	173,603.18	74,330	45,502	140,253	23.76	5,903
1999	16,840.72	6,912	4,231	13,788	24.36	566
2000	17.14	7	4	14	24.96	1
2001	160,365.67	59,932	36,688	134,903	25.58	5,274
2008	1,416,824.50	322,620	197,497	1,318,505	30.00	43,950
2009	2,498,883.03	509,761	312,059	2,361,746	30.65	77,055
2014	2,087.30	152	93	2,140	33.87	63
	4,268,621.54	973,714	596,075	3,971,350		132,812

NINE MILE
INTERIM SURVIVOR CURVE.. IOWA 40-S1
PROBABLE RETIREMENT YEAR.. 12-2060
NET SALVAGE PERCENT.. -4

1908	26,614.96	27,680	27,680			
1909	2,963.00	3,082	3,082			
1910	1,018.00	1,059	1,059			
1925	145.00	151	151			
1930	1,111.00	1,155	1,155			
1936	7,495.00	7,795	7,795			
1940	448.00	455	388	78	0.93	78
1941	115.51	117	100	20	1.20	17
1956	2,807.19	2,516	2,146	774	5.53	140
1969	1,626.73	1,273	1,086	606	9.91	61
1988	126,187.34	71,493	60,975	70,260	18.20	3,860
1989	1,565.55	866	739	890	18.72	48
1992	955.32	487	415	578	20.33	28
1994	1,966,323.11	944,227	805,312	1,239,664	21.45	57,793
1995	10,438.87	4,853	4,139	6,717	22.01	305
1996	3,140.60	1,410	1,203	2,064	22.59	91
2000	69,509.98	26,518	22,617	49,674	24.96	1,990
2001	2,287.04	831	709	1,670	25.58	65
2004	14,432.72	4,419	3,769	11,241	27.44	410
2013	176,797.98	17,385	14,827	169,043	33.23	5,087
2014	383,374.18	27,204	23,202	375,507	33.87	11,087
2016	16,092,591.48	234,978	200,408	16,535,887	35.10	471,108
	18,891,948.56	1,379,954	1,182,954	18,464,673		552,168

AVISTA CORPORATION

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1906	21,739.11	22,609	22,609			
1907	2,547.00	2,649	2,649			
1908	376.00	391	391			
1911	3,311.00	3,443	3,443			
1912	161.00	167	167			
1923	86.00	89	89			
1924	1,068.00	1,111	1,111			
1925	48.00	50	50			
1926	722.00	751	751			
1930	3,831.00	3,984	3,984			
1931	1,723.00	1,792	1,792			
1932	105.00	109	109			
1933	44.00	46	46			
1937	6,528.00	6,764	6,789			
1938	705.00	726	733			
1939	50.00	51	52			
1944	137.00	135	142			
1946	265.00	258	276			
1949	407.00	387	423			
1950	1,938.00	1,828	2,016			
1954	97.00	88	101			
1955	5,905.52	5,340	6,142			
1956	260.00	233	270			
1957	57,840.27	51,371	60,154			
1958	2,713.00	2,388	2,822			
1959	1,146.00	999	1,192			
1960	582.00	502	605			
1962	96.00	81	100			
1964	243.00	201	253			
1967	7,468.00	5,984	7,767			
1968	14,049.00	11,126	14,611			
1973	30,326.82	22,527	31,329	211	11.43	18
1980	193,821.69	129,260	179,763	21,811	14.35	1,520
1981	279.46	183	254	36	14.80	2
1983	13,662.20	8,621	11,989	2,219	15.73	141
1985	458.13	278	387	90	16.69	5
1986	1.00	1	1			
1987	5,648.12	3,276	4,556	1,318	17.69	75
1990	306.00	165	229	89	19.25	5
1991	34,928.98	18,327	25,488	10,839	19.79	548
1992	35,532.45	18,130	25,214	11,740	20.33	577

AVISTA CORPORATION

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1994	19,747.70	9,483	13,188	7,349	21.45	343
1995	32,859.78	15,275	21,243	12,931	22.01	588
1996	49,081.98	22,036	30,646	20,400	22.59	903
1997	44,227.84	19,138	26,615	19,381	23.17	836
1998	29,893.08	12,440	17,300	13,788	23.76	580
2004	5,280.94	1,617	2,249	3,243	27.44	118
2006	21,365.10	5,662	7,874	14,345	28.72	499
2009	21,270.44	4,217	5,865	16,257	30.65	530
2010	36,347.20	6,334	8,809	28,992	31.30	926
2013	5,528.34	544	757	4,993	33.23	150
2016	12,750.99	186	259	13,002	35.10	370
	729,509.14	423,353	555,653	203,037		8,734

CABINET GORGE

INTERIM SURVIVOR CURVE.. IOWA 40-S1
PROBABLE RETIREMENT YEAR.. 12-2072
NET SALVAGE PERCENT.. -16

1952	896,894.35	928,295	1,040,397			
1953	87,873.08	90,185	101,933			
1959	6,518.37	6,338	7,561			
1977	8,908.35	6,962	9,186	1,147	13.05	88
1979	1,199.28	907	1,197	194	13.91	14
1987	124,391.48	80,444	106,144	38,150	17.70	2,155
1988	16,546.93	10,451	13,790	5,405	18.22	297
1989	342,908.00	211,218	278,698	119,075	18.76	6,347
1990	4,251.73	2,552	3,367	1,565	19.30	81
1991	264,438.23	154,448	203,791	102,957	19.86	5,184
1993	31,274.13	17,214	22,714	13,564	21.02	645
1994	685,162.40	365,007	481,620	313,168	21.63	14,478
1995	527,756.32	271,816	358,656	253,541	22.24	11,400
1996	10,912.41	5,418	7,149	5,509	22.88	241
1997	850,221.41	406,091	535,830	450,427	23.53	19,143
1998	528,458.72	242,201	319,580	293,432	24.19	12,130
1999	2,090.80	917	1,210	1,215	24.87	49
2001	80,556.72	32,029	42,262	51,184	26.27	1,948
2002	2,009.49	756	998	1,333	27.00	49
2003	12,466.22	4,417	5,828	8,633	27.74	311
2004	4,374.93	1,451	1,915	3,160	28.50	111

AVISTA CORPORATION

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -16						
2005	111,993.56	34,563	45,605	84,307	29.27	2,880
2008	213,316.76	50,361	66,450	180,997	31.66	5,717
2011	144,050.44	22,664	29,905	137,194	34.16	4,016
2012	9,531.49	1,240	1,636	9,420	35.00	269
2014	798,374.10	58,845	77,645	848,469	36.70	23,119
2016	1,213,269.46	18,099	23,881	1,383,511	38.39	36,038
	6,979,749.16	3,024,889	3,788,950	4,307,559		146,710

NOXON RAPIDS

INTERIM SURVIVOR CURVE.. IOWA 40-S1
PROBABLE RETIREMENT YEAR.. 12-2079
NET SALVAGE PERCENT.. -24

1989	2,986.30	1,966	618	3,085	18.76	164
1991	39,797.80	24,847	7,811	41,538	19.86	2,092
1992	12,963.64	7,861	2,471	13,604	20.44	666
1996	165,562.48	87,867	27,621	177,676	22.88	7,766
1997	102,674.94	52,423	16,479	110,837	23.53	4,710
1998	727,475.80	356,318	112,010	790,060	24.20	32,647
1999	1,456,674.53	682,772	214,633	1,591,643	24.88	63,973
2000	1,488,851.66	665,546	209,218	1,636,958	25.58	63,994
2001	2,446,827.65	1,039,168	326,668	2,707,398	26.30	102,943
2002	1,374,930.69	551,966	173,513	1,531,401	27.05	56,614
2003	1,052,933.64	397,893	125,080	1,180,558	27.81	42,451
2004	240,284.70	84,991	26,717	271,236	28.59	9,487
2005	248,616.27	81,794	25,712	282,572	29.38	9,618
2006	1,899,004.44	576,470	181,216	2,173,549	30.20	71,972
2008	1,041,144.93	260,980	82,040	1,208,979	31.89	37,911
2009	64,426.72	14,394	4,525	75,364	32.76	2,300
2012	22,412.01	3,080	968	26,823	35.46	756
2013	114,702.06	12,350	3,882	138,348	36.39	3,802

AVISTA CORPORATION

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -24						
2014	76,568.58	5,916	1,860	93,085	37.32	2,494
2015	208,716.63	9,767	3,070	255,738	38.25	6,686
2016	7,592.57	119	37	9,377	39.18	239
	12,795,148.04	4,918,488	1,546,152	14,319,831		523,285
	57,963,382.72	14,311,726	12,319,253	51,916,276		1,714,319
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.3 2.96

AVISTA CORPORATION

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1992	19,611.78	6,600	3,354	17,630	38.73	455
1993	13.74	4	2	13	39.12	
1994	2.13	1	1	2	39.50	
2002	4,550.56	1,001	509	4,360	42.26	103
2006	9,385.49	1,571	798	9,244	43.46	213
	33,563.70	9,177	4,664	31,249		771

LITTLE FALLS
INTERIM SURVIVOR CURVE.. IOWA 60-R1
PROBABLE RETIREMENT YEAR.. 12-2059
NET SALVAGE PERCENT.. -7

1980	145.94	72	138	19	30.17	1
1982	10,604.49	5,070	9,688	1,659	30.78	54
1983	63.52	30	57	11	31.08	
1985	9,920.34	4,468	8,538	2,077	31.66	66
1986	2,050.65	904	1,727	467	31.94	15
1990	8,316.42	3,337	6,376	2,522	33.00	76
1991	4,946.90	1,933	3,694	1,600	33.25	48
1992	3,645.77	1,387	2,650	1,251	33.49	37
1993	32,160.58	11,889	22,718	11,694	33.72	347
1994	3,217.00	1,153	2,203	1,239	33.95	36
1995	47,210.28	16,393	31,324	19,191	34.18	561
2000	1,832.30	525	1,003	957	35.20	27
2007	7,621.60	1,417	2,708	5,447	36.39	150
2015	108,745.80	3,754	7,173	109,185	37.50	2,912
	240,481.59	52,332	99,998	157,318		4,330

LONG LAKE
INTERIM SURVIVOR CURVE.. IOWA 60-R1
PROBABLE RETIREMENT YEAR.. 12-2055
NET SALVAGE PERCENT.. -7

1915	2,422.18	2,330	2,592			
1916	4,287.67	4,101	4,588			
1917	370.00	352	396			
1919	167.00	157	179			
1920	346.00	323	370			

AVISTA CORPORATION

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -7						
1922	38.00	35	41			
1924	123.00	112	132			
1925	116.00	105	124			
1926	135.00	121	144			
1937	262.00	217	280			
1938	287.00	236	307			
1939	82.00	67	88			
1940	107.00	86	114			
1945	206.30	159	221			
1947	226.95	172	243			
1948	1,032.86	776	1,105			
1951	2,247.07	1,640	2,404			
1955	865.46	607	926			
1959	454.70	306	486			
1961	227.10	150	238	5	22.71	
1964	1,934.04	1,232	1,957	112	23.75	5
1971	44.00	26	41	6	26.02	
1975	422.00	234	372	80	27.22	3
1980	425.11	218	346	109	28.60	4
1981	10,801.05	5,456	8,668	2,889	28.86	100
1982	5,594.45	2,777	4,412	1,574	29.12	54
1983	668.06	326	518	197	29.37	7
1984	649.22	311	494	201	29.61	7
1985	2,983.76	1,401	2,226	967	29.85	32
1987	25,778.43	11,622	18,465	9,118	30.31	301
1988	17,550.87	7,742	12,300	6,479	30.54	212
1989	9,057.84	3,907	6,207	3,485	30.75	113
1990	20,847.26	8,781	13,951	8,356	30.96	270
1992	20,625.27	8,256	13,117	8,952	31.37	285
1993	1,583.83	617	980	714	31.56	23
1994	29,314.94	11,092	17,623	13,744	31.75	433
1995	124,864.51	45,845	72,837	60,768	31.93	1,903
1996	15,621.60	5,555	8,826	7,890	32.10	246
1999	29,196.63	9,301	14,777	16,463	32.60	505
2000	1,832.30	560	890	1,071	32.75	33
2004	32,773.10	8,157	12,960	22,108	33.32	664
2007	7,623.69	1,528	2,428	5,730	33.71	170
2008	37,135.29	6,796	10,797	28,938	33.83	855
2009	104,268.85	17,205	27,335	84,233	33.95	2,481
	515,599.39	170,997	267,505	284,187		8,706

AVISTA CORPORATION

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -7						
1951	30.54	22	21	12	19.31	1
1953	26.00	18	17	11	20.15	1
1985	1,739.84	776	744	1,118	32.07	35
1992	27,945.19	10,504	10,065	19,836	33.98	584
1996	57,280.62	18,980	18,187	43,104	34.93	1,234
1998	17,157.07	5,278	5,057	13,301	35.36	376
1999	226.45	67	64	178	35.57	5
2000	44.11	12	11	36	35.77	1
	104,449.82	35,657	34,166	77,595		2,237

NINE MILE
INTERIM SURVIVOR CURVE.. IOWA 60-R1
PROBABLE RETIREMENT YEAR.. 12-2060
NET SALVAGE PERCENT.. -4

1908	1,077.55	1,046	615	505	3.98	127
1926	77.00	67	39	41	9.58	4
1930	26.00	22	13	14	10.97	1
1932	130.00	109	64	71	11.69	6
1940	31.00	24	14	18	14.74	1
1948	433.12	315	185	265	18.04	15
1950	249.52	178	105	155	18.88	8
1951	105.53	74	44	66	19.31	3
1960	29.75	19	11	20	23.07	1
1965	310.00	186	109	213	25.08	8
1966	2,251.00	1,331	783	1,558	25.48	61
1967	154.91	90	53	108	25.87	4
1971	200.10	111	65	143	27.38	5
1980	145.93	70	41	111	30.52	4
1981	430.03	202	119	328	30.84	11
1984	886.02	392	231	691	31.77	22
1987	120,496.60	49,992	29,416	95,900	32.65	2,937
1990	641.41	247	145	522	33.47	16
1994	3,523.88	1,213	714	2,951	34.47	86
1995	64,680.86	21,553	12,682	54,586	34.70	1,573
2000	1,832.30	503	296	1,610	35.77	45
2001	20,546.95	5,382	3,167	18,202	35.97	506
2006	556.42	107	63	516	36.87	14

AVISTA CORPORATION

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2007	7,621.60	1,353	796	7,130	37.03	193
2009	7,075.78	1,029	605	6,753	37.35	181
2013	3,960.13	291	171	3,947	37.93	104
2015	128,019.74	4,219	2,483	130,658	38.20	3,420
2016	2,739,741.17	30,146	17,739	2,831,592	38.34	73,855
	3,105,234.30	120,271	70,770	3,158,673		83,211

POST FALLS

INTERIM SURVIVOR CURVE.. IOWA 60-R1
PROBABLE RETIREMENT YEAR.. 12-2060
NET SALVAGE PERCENT.. -4

1906	336.40	330	334	16	3.36	5
1907	462.00	451	457	24	3.67	7
1911	250.90	240	243	18	4.87	4
1912	76.00	72	73	6	5.17	1
1913	86.00	81	82	7	5.46	1
1918	65.00	60	61	7	6.98	1
1922	15.00	13	13	2	8.25	
1923	83.00	74	75	11	8.57	1
1925	16.00	14	14	2	9.24	
1926	116.00	101	102	18	9.58	2
1927	127.00	110	111	21	9.92	2
1928	36.00	31	31	6	10.26	1
1934	57.00	47	48	12	12.42	1
1936	44.00	36	36	9	13.18	1
1937	15.00	12	12	3	13.56	
1938	206.00	164	166	48	13.95	3
1939	18.00	14	14	5	14.35	
1940	529.00	415	420	130	14.74	9
1943	120.00	92	93	32	15.96	2
1945	64.00	48	49	18	16.79	1
1947	438.00	322	326	129	17.62	7
1948	544.01	396	401	165	18.04	9
1949	185.00	133	135	58	18.46	3
1951	202.63	143	145	66	19.31	3
1952	144.30	101	102	48	19.73	2
1953	50.00	35	35	17	20.15	1
1955	28.92	20	20	10	20.99	

AVISTA CORPORATION

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1957	236.00	156	158	87	21.83	4
1958	83.00	54	55	32	22.24	1
1959	312.00	201	204	121	22.66	5
1963	136.36	84	85	57	24.29	2
1977	1,004.95	506	513	532	29.52	18
1983	195.80	88	89	114	31.47	4
1984	823.71	365	370	487	31.77	15
1985	27,940.75	12,118	12,277	16,781	32.07	523
1986	1,761.62	748	758	1,074	32.36	33
1990	1,046.95	404	409	680	33.47	20
1991	1,684.25	633	641	1,110	33.73	33
1992	1,076.77	393	398	722	33.98	21
1993	29,009.16	10,294	10,429	19,740	34.23	577
1997	21,404.25	6,649	6,736	15,524	35.15	442
2000	1,832.29	503	510	1,396	35.77	39
2001	120,727.59	31,624	32,039	93,517	35.97	2,600
2006	710.29	137	139	600	36.87	16
2007	7,621.60	1,353	1,371	6,556	37.03	177
2016	241,756.52	2,660	2,695	248,732	38.34	6,488
	463,679.02	72,525	73,478	408,748		11,085

CABINET GORGE

INTERIM SURVIVOR CURVE.. IOWA 60-R1

PROBABLE RETIREMENT YEAR.. 12-2072

NET SALVAGE PERCENT.. -16

1952	718,381.15	556,934	833,322
1953	41,263.00	31,615	47,865
1954	661.92	501	768
1955	720.90	539	836
1956	346.40	256	402
1959	312.97	222	363
1961	3,384.20	2,340	3,926
1966	2,480.00	1,594	2,877
1968	508.00	316	589
1971	370.00	219	429
1972	50.27	29	58
1973	1,197.44	685	1,389
1980	13,331.33	6,647	15,464

AVISTA CORPORATION

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -16						
1982	437.88	209	508			
1983	1,051.26	490	1,207	12	34.92	
1984	48,778.60	22,220	54,741	1,842	35.37	52
1986	90,583.25	39,257	96,713	8,363	36.25	231
1989	4,117.59	1,646	4,055	721	37.52	19
1990	5,655.13	2,195	5,408	1,152	37.93	30
1992	620.04	226	557	162	38.73	4
1993	73,819.87	26,046	64,167	21,464	39.12	549
1994	3,817.40	1,301	3,205	1,223	39.50	31
1995	215,894.58	70,936	174,758	75,680	39.88	1,898
1996	3,216.13	1,017	2,505	1,225	40.24	30
1998	103,124.44	30,021	73,960	45,665	40.95	1,115
1999	84,396.10	23,483	57,853	40,047	41.29	970
2000	462,934.84	122,808	302,549	234,455	41.62	5,633
2001	1,750.27	441	1,086	944	41.95	23
2002	4,077.10	973	2,397	2,332	42.26	55
2003	2,458.37	553	1,362	1,489	42.57	35
2004	2,195.91	462	1,138	1,409	42.88	33
2006	11,712.49	2,125	5,235	8,351	43.46	192
2007	7,657.04	1,272	3,134	5,748	43.75	131
2009	230,651.31	31,122	76,672	190,883	44.29	4,310
2011	784,410.77	79,836	196,684	713,233	44.81	15,917
2012	57,184.89	4,844	11,934	54,401	45.06	1,207
2013	1,186,568.40	79,296	195,353	1,181,066	45.31	26,066
2014	1,022.46	50	123	1,063	45.55	23
2015	69,310.28	2,037	5,018	75,382	45.79	1,646
	4,240,453.98	1,146,763	2,250,612	2,668,315		60,200

NOXON RAPIDS

INTERIM SURVIVOR CURVE.. IOWA 60-R1
PROBABLE RETIREMENT YEAR.. 12-2079
NET SALVAGE PERCENT.. -24

1959	721,160.32	547,426	773,722	120,517	23.27	5,179
1960	23,859.23	17,865	25,250	4,335	23.77	182
1963	1,573.60	1,128	1,594	357	25.31	14
1964	277.31	196	277	67	25.83	3
1969	176.00	115	163	56	28.49	2
1972	54.47	34	48	19	30.11	1

AVISTA CORPORATION

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -24						
1975	484.83	282	399	203	31.74	6
1977	129,286.07	72,196	102,041	58,274	32.82	1,776
1981	6,970.87	3,560	5,032	3,612	34.97	103
1983	2,383.21	1,159	1,638	1,317	36.03	37
1984	239.42	114	161	136	36.55	4
1985	4,723.91	2,182	3,084	2,774	37.07	75
1986	79,806.34	35,896	50,735	48,225	37.58	1,283
1990	12,547.96	5,014	7,087	8,473	39.58	214
1992	81,392.85	30,456	43,046	57,881	40.54	1,428
1993	133,090.01	48,080	67,955	97,076	41.01	2,367
1994	25,266.06	8,801	12,439	18,891	41.47	456
1995	4,524.32	1,516	2,143	3,467	41.93	83
1997	25,832.10	7,969	11,263	20,769	42.82	485
1998	22,430.69	6,620	9,357	18,457	43.25	427
1999	37,191.25	10,472	14,801	31,316	43.67	717
2000	1,862.17	498	704	1,605	44.09	36
2001	531,784.56	134,850	190,595	468,818	44.50	10,535
2004	11,481.39	2,417	3,416	10,821	45.67	237
2005	3,176.00	621	878	3,061	46.05	66
2006	107,789.26	19,438	27,473	106,185	46.42	2,287
2007	19,054.48	3,144	4,444	19,184	46.78	410
2008	31,060.39	4,636	6,552	31,962	47.14	678
2009	777,881.84	103,711	146,583	817,990	47.48	17,228
2014	7,022.73	331	468	8,240	49.12	168
	2,804,383.64	1,070,727	1,513,346	1,964,089		46,487
	11,507,845.44	2,678,449	4,314,539	8,750,174		217,027
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.3 1.89

AVISTA CORPORATION

ACCOUNT 335.1 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE
CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -16						
1999	45,440.41	17,542	38,578	14,133	33.32	424
2003	608.03	184	405	301	36.81	8
2006	51,779.77	12,319	27,092	32,973	39.38	837
2008	12,692.29	2,467	5,425	9,298	41.04	227
	110,520.50	32,512	71,499	56,704		1,496
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -24						
2000	342,820.43	133,651	289,908	135,189	34.28	3,944
2004	5,736.28	1,714	3,718	3,395	37.93	90
2010	7,423.31	1,172	2,542	6,663	43.44	153
	355,980.02	136,537	296,168	145,247		4,187
	466,500.52	169,049	367,667	201,951		5,683
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.5 1.22

AVISTA CORPORATION

ACCOUNT 335.15 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE
CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -16						
2015	48,758.79	1,753	343	56,217	46.26	1,215
	48,758.79	1,753	343	56,217		1,215
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -24						
2014	58,568.94	3,600	33	72,593	46.98	1,545
2015	7,833.08	290	3	9,710	47.83	203
	66,402.02	3,890	35	82,303		1,748
	115,160.81	5,643	378	138,520		2,963
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.7 2.57

AVISTA CORPORATION

ACCOUNT 335.2 MISCELLANEOUS POWER PLANT EQUIPMENT - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -16						
2003	19,260.49	5,821	6,007	16,335	36.81	444
2006	1,848.11	440	454	1,690	39.38	43
	21,108.60	6,261	6,461	18,025		487
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -24						
2006	17,558.56	4,434	2,507	19,266	39.77	484
2015	10,432.94	386	218	12,719	47.83	266
	27,991.50	4,820	2,725	31,985		750
	49,100.10	11,081	9,186	50,010		1,237
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.4 2.52

AVISTA CORPORATION

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1992	45,566.19	21,131	7,825	40,931	31.01	1,320
1993	3,428.93	1,533	568	3,101	31.84	97
1994	1,453.32	625	231	1,324	32.67	41
	50,448.44	23,289	8,624	45,356		1,458
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -7						
2012	17,835.78	1,907	798	18,286	40.53	451
2013	490,406.56	41,402	17,322	507,413	40.86	12,418
	508,242.34	43,309	18,120	525,700		12,869
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1994	547,608.47	236,257	111,219	458,294	30.99	14,788
1995	46,886.34	19,473	9,167	39,595	31.66	1,251
1996	375.25	150	71	320	32.31	10
	594,870.06	255,880	120,456	498,209		16,049
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -16						
1952	809,617.25	780,692	808,833	130,323	9.28	14,043
1958	10,987.00	10,161	10,527	2,218	11.15	199
1988	77,742.23	44,549	46,155	44,026	27.77	1,585
1989	2,336.56	1,299	1,346	1,365	28.57	48
1990	1,192.81	642	665	719	29.37	24
1992	347.06	174	180	222	31.01	7
1993	47,214.96	22,877	23,702	31,068	31.84	976
1999	112,055.41	41,512	43,008	86,976	36.87	2,359

AVISTA CORPORATION

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -16						
2000	37,070.73	13,003	13,472	29,530	37.70	783
2014	160,141.39	9,214	9,546	176,218	47.90	3,679
2016	412,205.99	4,829	5,003	473,156	49.02	9,652
	1,670,911.39	928,952	962,437	975,820		33,355
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -24						
1959	78,522.00	77,026	62,296	35,071	11.49	3,052
1960	5,440.00	5,292	4,280	2,466	11.85	208
1966	4,731.99	4,348	3,517	2,351	14.24	165
1998	76,277.46	31,511	25,485	69,099	36.53	1,892
2000	42,548.24	15,766	12,751	40,009	38.34	1,044
2001	9,679.50	3,380	2,734	9,269	39.24	236
2004	8,169.55	2,319	1,876	8,255	41.93	197
2012	21,192.75	2,224	1,799	24,480	48.68	503
	246,561.49	141,866	114,737	190,999		7,297
	3,071,033.72	1,393,296	1,224,374	2,236,084		71,028
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.5 2.31

AVISTA CORPORATION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. -5						
1978	227,647.72	227,272	115,824	123,206	1.98	62,225
1979	11,442.23	11,409	5,814	6,200	1.98	3,131
1980	1,764.73	1,757	895	958	1.98	484
1982	3,159.88	3,137	1,599	1,719	1.99	864
1983	4,533.52	4,493	2,290	2,470	1.99	1,241
1993	8,131.11	7,868	4,010	4,528	2.00	2,264
1994	53.94	52	27	30	2.00	15
2008	108,546.42	92,264	47,020	66,953	2.00	33,476
2011	327,816.46	252,418	128,639	215,568	2.00	107,784
2012	57,929.34	42,110	21,460	39,365	2.00	19,682
	751,025.35	642,780	327,579	460,998		231,166
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -2						
2002	703,851.86	258,634	320,283	397,646	25.75	15,443
2003	20,749.84	7,268	9,000	12,164	25.81	471
2009	58,646.66	13,404	16,599	43,221	25.97	1,664
2010	380,681.98	77,706	96,228	292,067	25.98	11,242
2011	11,933.67	2,126	2,633	9,540	25.99	367
2012	29,009.53	4,367	5,408	24,182	25.99	930
2016	61,872.17	1,191	1,475	61,635	26.00	2,371
	1,266,745.71	364,696	451,626	840,455		32,488
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
1999	324.80	167	163	175	17.94	10
2003	5,318.66	2,371	2,316	3,215	17.99	179
2004	20,755.08	8,849	8,644	12,941	17.99	719
2005	3,130,198.50	1,269,478	1,240,123	2,015,283	17.99	112,022

AVISTA CORPORATION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
2009	71,070.19	21,739	21,236	52,677	18.00	2,926
2010	7,245.69	1,999	1,953	5,583	18.00	310
2013	296,925.01	50,270	49,108	259,694	18.00	14,427
	3,531,837.93	1,354,873	1,323,544	2,349,568		130,593
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2003	7,154,270.21	2,471,528	2,954,963	4,413,936	26.75	165,007
2004	111,019.89	36,362	43,474	70,876	26.81	2,644
2005	4,026,021.44	1,243,502	1,486,733	2,660,069	26.85	99,071
2006	4,508.19	1,304	1,559	3,084	26.89	115
2007	39,307.83	10,561	12,627	27,860	26.92	1,035
2008	1,448.35	358	428	1,064	26.94	39
2010	24,315.19	4,864	5,815	19,229	26.97	713
2011	9,078.57	1,583	1,893	7,458	26.98	276
2013	2,083.36	246	294	1,852	26.99	69
2014	1,299.79	113	135	1,204	26.99	45
2015	24,454.28	1,326	1,585	23,603	27.00	874
2016	4,315.30	81	97	4,348	27.00	161
	11,402,122.40	3,771,828	4,509,603	7,234,583		270,049
	16,951,731.39	6,134,177	6,612,352	10,885,604		664,296
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.4 3.92

AVISTA CORPORATION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -1						
2002	89,232.19	49,344	54,988	35,137	11.81	2,975
	89,232.19	49,344	54,988	35,137		2,975
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. -5						
1979	8,120.48	8,083	8,527			
1985	1,477.56	1,457	1,551			
2001	20,225.21	18,794	21,236			
2002	1,636.75	1,509	3,292	1,573-		
	31,460.00	29,843	34,606	1,573-		
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -2						
2002	115,955.20	43,245	59,448	58,827	24.55	2,396
2003	14.46	5	7	8	24.67	
2016	50,354.55	964	1,325	50,036	25.61	1,954
	166,324.21	44,214	60,780	108,871		4,350
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
2005	1,682,329.00	685,205	697,585	1,052,037	17.60	59,775
2010	13,479.40	3,732	3,799	10,219	17.75	576
	1,695,808.40	688,937	701,384	1,062,256		60,351

AVISTA CORPORATION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
LANCASTER							
INTERIM SURVIVOR CURVE.. IOWA 55-R3							
PROBABLE RETIREMENT YEAR.. 12-2040							
NET SALVAGE PERCENT.. -5							
2010	91,977.92	20,764	30,282	66,295	23.44	2,828	
	91,977.92	20,764	30,282	66,295		2,828	
COYOTE SPRINGS 2							
INTERIM SURVIVOR CURVE.. IOWA 55-R3							
PROBABLE RETIREMENT YEAR.. 12-2043							
NET SALVAGE PERCENT.. -3							
2003	12,266,683.72	4,306,279	5,211,710	7,422,974	25.51	290,983	
2004	29,481.61	9,809	11,871	18,495	25.63	722	
2005	6,547,090.97	2,053,464	2,485,222	4,258,282	25.74	165,434	
2006	15,396.82	4,523	5,474	10,385	25.84	402	
2011	11,213.07	1,982	2,399	9,151	26.26	348	
2012	5,441.91	810	980	4,625	26.33	176	
2013	5,068.37	607	735	4,486	26.39	170	
2014	78,833.11	6,960	8,423	72,775	26.45	2,751	
2015	344,842.79	18,782	22,731	332,457	26.51	12,541	
2016	880.94	16	19	888	26.56	33	
	19,304,933.31	6,403,232	7,749,565	12,134,517		473,560	
	21,379,736.03	7,236,334	8,631,604	13,405,503		544,064	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.6	2.54

AVISTA CORPORATION

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -1						
2002	9,071,493.38	5,025,288	5,429,137	3,733,071	11.92	313,177
	9,071,493.38	5,025,288	5,429,137	3,733,071		313,177
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. -5						
1978	5,930,603.94	5,916,649	6,071,763	155,371	1.97	78,869
1979	1,910.23	1,903	1,953	53	1.98	27
1980	142,521.74	141,797	145,514	4,133	1.98	2,087
1981	2,730.30	2,713	2,784	83	1.98	42
1982	128,743.22	127,729	131,078	4,103	1.98	2,072
1983	173.98	172	177	6	1.98	3
1988	31,407.95	30,811	31,619	1,360	1.99	683
1991	16,837.69	16,394	16,824	856	1.99	430
2001	302,216.79	281,041	288,409	28,919	2.00	14,460
2002	2,501,128.38	2,307,655	2,368,154	258,031	2.00	129,016
	9,058,274.22	8,826,864	9,058,274	452,914		227,689
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -2						
2003	8,726.50	3,104	3,883	5,018	25.16	199
2004	28,341.82	9,560	11,960	16,949	25.26	671
2005	20,147.96	6,410	8,019	12,532	25.35	494
	57,216.28	19,074	23,862	34,499		1,364
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
1997	19,116.48	10,464	10,268	9,613	17.45	551
1998	1,436.86	765	751	744	17.52	42

AVISTA CORPORATION

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
1999	25,265.89	13,086	12,841	13,436	17.57	765
2000	45,230.18	22,698	22,273	24,767	17.63	1,405
2002	3,554,069.90	1,661,531	1,630,393	2,065,839	17.72	116,582
2003	13,208.72	5,928	5,817	7,920	17.76	446
2012	2,064,158.02	430,118	422,057	1,724,667	17.96	96,028
	5,722,486.05	2,144,590	2,104,400	3,846,986		215,819
	23,909,469.93	16,015,816	16,615,673	8,067,470		758,049
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.6 3.17

AVISTA CORPORATION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 45-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -1						
2002	3,718.22	1,987	2,029	1,726	11.28	153
	3,718.22	1,987	2,029	1,726		153
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 45-R1						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. -5						
1978	2,503,580.98	2,476,739	2,505,763	122,997	1.95	63,075
1979	18,464.60	18,246	18,460	928	1.95	476
1980	42,300.28	41,735	42,224	2,191	1.96	1,118
1981	22,277.70	21,952	22,209	1,182	1.96	603
1982	1,328.54	1,307	1,322	73	1.96	37
2007	15,889.20	13,702	13,863	2,821	1.98	1,425
	2,603,841.30	2,573,681	2,603,841	130,192		66,734
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 45-R1						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -2						
2002	29,411,583.21	10,293,536	14,493,843	15,505,972	22.15	700,044
2003	71,771.58	23,967	33,747	39,460	22.27	1,772
2004	342,193.26	108,428	152,672	196,365	22.39	8,770
2005	22,312.80	6,674	9,397	13,362	22.51	594
2010	517,511.28	100,932	142,118	385,744	23.01	16,764
2014	29,593.57	2,522	3,551	26,634	23.36	1,140
2016	482,211.43	9,035	12,722	479,134	23.51	20,380
	30,877,177.13	10,545,094	14,848,050	16,646,671		749,464
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 45-R1						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
1998	10,227.63	5,170	5,278	5,359	16.03	334
2000	585,435.40	279,238	285,067	323,786	16.16	20,036

AVISTA CORPORATION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 45-R1						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
2001	1,061.47	489	499	605	16.23	37
2005	47,971,566.94	18,644,552	19,033,723	30,856,706	16.44	1,876,929
2006	6,237.45	2,290	2,338	4,149	16.49	252
2007	54,222.91	18,661	19,051	37,341	16.54	2,258
2008	223,370.38	71,485	72,977	159,328	16.58	9,610
2013	115,105.84	18,718	19,109	100,601	16.78	5,995
2016	650,751.29	17,562	17,929	658,853	16.89	39,008
	49,617,979.31	19,058,165	19,455,970	32,146,729		1,954,459
LANCASTER						
INTERIM SURVIVOR CURVE.. IOWA 45-R1						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
2010	208,505.82	44,533	61,361	157,571	21.50	7,329
	208,505.82	44,533	61,361	157,571		7,329
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R1						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2003	67,344,168.34	22,175,135	21,241,830	48,122,664	22.94	2,097,762
2004	177,400.49	55,407	53,075	129,647	23.07	5,620
2005	36,062,623.24	10,612,556	10,165,896	26,978,606	23.20	1,162,871
2006	220,957.85	60,952	58,387	169,200	23.32	7,256
2007	6,019.39	1,543	1,478	4,722	23.43	202
2008	796,520.96	187,843	179,937	640,480	23.54	27,208
2009	805,927.38	172,421	165,164	664,941	23.65	28,116
2010	64,534.72	12,314	11,796	54,675	23.75	2,302
2011	13,298.40	2,215	2,122	11,576	23.85	485
2012	4,221,601.23	594,319	569,305	3,778,944	23.94	157,851
2013	1,400,076.72	157,619	150,985	1,291,094	24.04	53,706

AVISTA CORPORATION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R1						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2014	197,991.82	16,547	15,851	188,081	24.12	7,798
2015	80,817.98	4,180	4,004	79,238	24.21	3,273
2016	23,657,842.42	414,005	396,580	23,970,997	24.30	986,461
	135,049,780.94	34,467,056	33,016,409	106,084,865		4,540,911
	218,361,002.72	66,690,516	69,987,659	155,167,754		7,319,050
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.2 3.35

AVISTA CORPORATION

ACCOUNT 344.01 GENERATORS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTRAL OPERATIONS FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 25-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -3						
2009	63,328.00	25,062	25,429	39,798	11.94	3,333
2012	86,341.82	23,489	23,833	65,099	12.51	5,204
2015	299,355.72	32,320	32,794	275,542	12.81	21,510
	449,025.54	80,871	82,057	380,439		30,047
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 6.69

AVISTA CORPORATION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 20-S1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -1						
2012	6,036.30	1,789	1,526	4,571	10.43	438
2016	7,345.81	314	268	7,151	11.32	632
	13,382.11	2,103	1,794	11,722		1,070

NORTHEAST TURBINE
INTERIM SURVIVOR CURVE.. IOWA 20-S1
PROBABLE RETIREMENT YEAR.. 12-2018
NET SALVAGE PERCENT.. -5

2007	91,646.91	79,243	70,928	25,301	1.94	13,042
2009	25,173.50	20,825	18,640	7,792	1.96	3,976
2010	1,052,736.92	844,970	756,307	349,067	1.96	178,095
2012	67,910.52	49,349	44,171	27,135	1.98	13,705
2015	5,254.60	2,371	2,122	3,395	1.99	1,706
	1,242,722.45	996,758	892,168	412,691		210,524

BOULDER PARK
INTERIM SURVIVOR CURVE.. IOWA 20-S1
PROBABLE RETIREMENT YEAR.. 12-2042
NET SALVAGE PERCENT.. -2

2003	13,648.77	7,302	1,540	12,382	9.51	1,302
2007	32,508.71	13,393	2,824	30,335	11.91	2,547
2009	79,044.80	26,943	5,681	74,945	13.27	5,648
2010	32,221.62	9,765	2,059	30,807	13.98	2,204
2012	102,172.20	22,491	4,742	99,473	15.48	6,426
2013	383,470.44	67,350	14,201	376,939	16.25	23,196
2014	3,086.02	396	83	3,064	17.04	180
	646,152.56	147,640	31,130	627,946		41,503

RATHDRUM TURBINE
INTERIM SURVIVOR CURVE.. IOWA 20-S1
PROBABLE RETIREMENT YEAR.. 12-2034
NET SALVAGE PERCENT.. -4

2005	799,126.83	398,401	66,855	764,237	10.22	74,779
2008	1,055,520.00	428,525	71,910	1,025,831	11.65	88,054

AVISTA CORPORATION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 20-S1						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
2010	40,149.20	13,387	2,246	39,509	12.63	3,128
2013	674,160.73	135,899	22,805	678,322	14.10	48,108
2015	159,097.79	14,915	2,503	162,959	15.04	10,835
2016	41,994.88	1,366	229	43,445	15.49	2,805
	2,770,049.43	992,493	166,547	2,714,304		227,709

LANCASTER

INTERIM SURVIVOR CURVE.. IOWA 20-S1
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -5

2014	49,439.02	6,656	927	50,984	16.66	3,060
	49,439.02	6,656	927	50,984		3,060

COYOTE SPRINGS 2

INTERIM SURVIVOR CURVE.. IOWA 20-S1
PROBABLE RETIREMENT YEAR.. 12-2043
NET SALVAGE PERCENT.. -3

2003	7,195,049.29	3,887,017	3,808,482	3,602,419	9.51	378,803
2004	19,282.23	9,861	9,662	10,199	10.07	1,013
2005	4,032,864.82	1,939,848	1,900,654	2,253,196	10.66	211,369
2006	80,632.85	36,211	35,479	47,572	11.28	4,217
2008	99,548.64	37,873	37,108	65,427	12.60	5,193
2009	98,927.65	33,999	33,312	68,583	13.30	5,157
2010	5,371.76	1,638	1,605	3,928	14.03	280
2011	417,459.60	110,467	108,235	321,748	14.78	21,769
2012	5,124.84	1,135	1,112	4,167	15.56	268
2013	3,768,660.57	664,667	651,238	3,230,483	16.36	197,462
2014	132,016.93	16,971	16,628	119,349	17.18	6,947
2015	137.16	11	11	130	18.00	7
2016	93.60	2	2	94	18.82	5
	15,855,169.94	6,739,700	6,603,528	9,727,297		832,490
	20,576,915.51	8,885,350	7,696,094	13,544,944		1,316,356

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 6.40

AVISTA CORPORATION

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTRAL OPERATIONS FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 20-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -3						
2012	33,209.41	9,413	1,975	32,231	11.80	2,731
	33,209.41	9,413	1,975	32,231		2,731
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.8 8.22

AVISTA CORPORATION

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. -5						
1978	97,004.94	96,219	66,360	35,495	1.82	19,503
1979	23,774.76	23,559	16,248	8,715	1.83	4,762
1980	5,916.90	5,855	4,038	2,175	1.85	1,176
1982	31,356.79	30,953	21,348	11,577	1.87	6,191
1993	14,533.18	14,010	9,662	5,597	1.96	2,856
2005	6,732.14	6,007	4,143	2,926	1.99	1,470
2007	75,264.12	65,147	44,930	34,097	1.99	17,134
2011	1,896.00	1,458	1,006	985	1.99	495
2012	142,518.61	103,547	71,414	78,231	1.99	39,312
	398,997.44	346,755	239,149	179,798		92,899

BOULDER PARK
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5
PROBABLE RETIREMENT YEAR.. 12-2042
NET SALVAGE PERCENT.. -2

2003	1,584.88	609	489	1,128	20.27	56
2005	3,112.59	1,058	849	2,326	21.14	110
2013	13,584.50	1,711	1,373	12,483	23.64	528
2016	22,481.62	445	357	22,574	24.24	931
	40,763.59	3,823	3,067	38,511		1,625

RATHDRUM TURBINE
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5
PROBABLE RETIREMENT YEAR.. 12-2034
NET SALVAGE PERCENT.. -4

2015	249,472.21	20,139	14,429	245,022	17.35	14,122
2016	45,457.47	1,268	908	46,367	17.42	2,662
	294,929.68	21,407	15,337	291,389		16,784

AVISTA CORPORATION

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2003	262,803.38	100,736	19,868	250,819	20.65	12,146
2004	1,527.68	551	109	1,465	21.13	69
2005	310,522.26	104,920	20,694	299,144	21.59	13,856
2006	30,924.38	9,726	1,918	29,934	22.02	1,359
2007	10,692.58	3,103	612	10,401	22.43	464
2008	23,236.73	6,163	1,216	22,718	22.81	996
2009	45,317.08	10,857	2,141	44,535	23.16	1,923
2010	188,003.89	39,972	7,884	185,760	23.49	7,908
2011	44,932.27	8,286	1,634	44,646	23.80	1,876
2013	2,546.01	316	62	2,560	24.34	105
2014	1,588.47	144	28	1,608	24.59	65
2015	60,719.26	3,431	677	61,864	24.81	2,494
2016	13,511.31	257	51	13,866	25.02	554
	996,325.30	288,462	56,894	969,321		43,815
	1,731,016.01	660,447	314,448	1,479,019		155,123
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5						8.96

AVISTA CORPORATION

ACCOUNT 350.3 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1906	2.15	2	2			
1907	14.85	14	15			
1910	2,774.02	2,656	2,774			
1911	2,558.29	2,442	2,558			
1914	130.23	123	130			
1915	16.03	15	16			
1918	92.21	86	92			
1919	5,640.19	5,237	5,640			
1920	1,045.97	968	1,046			
1923	6,098.20	5,577	6,098			
1924	949.84	865	950			
1925	14,022.91	12,720	14,023			
1926	5,304.58	4,791	5,305			
1927	2,690.90	2,420	2,691			
1928	2,116.82	1,895	2,117			
1929	4,951.17	4,412	4,951			
1930	5,815.68	5,157	5,798	18	9.06	2
1931	337.68	298	335	3	9.43	
1932	63.40	56	63			
1933	50.64	44	49	2	10.20	
1934	76.47	66	74	2	10.60	
1935	681.45	587	660	21	11.03	2
1936	6,444.57	5,520	6,206	239	11.48	21
1937	5,028.83	4,278	4,810	219	11.94	18
1938	380.89	322	362	19	12.43	2
1939	45.29	38	43	2	12.93	
1940	1,909.37	1,588	1,785	124	13.46	9
1941	456.48	377	424	32	14.01	2
1943	462.27	375	422	40	15.16	3
1947	3,937.71	3,068	3,449	489	17.67	28
1948	771.63	595	669	103	18.33	6
1949	264.32	202	227	37	19.01	2
1952	18,784.64	13,837	15,557	3,228	21.07	153
1953	2,299.62	1,674	1,882	418	21.78	19
1954	43,549.20	31,307	35,198	8,351	22.49	371
1955	35,733.83	25,367	28,520	7,214	23.21	311
1957	11,374.93	7,864	8,841	2,534	24.69	103
1958	32,406.08	22,101	24,848	7,558	25.44	297
1959	13,016.34	8,753	9,841	3,175	26.20	121
1962	51,003.97	32,808	36,886	14,118	28.54	495
1964	206.00	128	144	62	30.15	2
1965	7,360.15	4,511	5,072	2,288	30.97	74
1966	16,737.08	10,086	11,340	5,397	31.79	170

AVISTA CORPORATION

ACCOUNT 350.3 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1967	735.05	435	489	246	32.63	8
1968	11,134.89	6,476	7,281	3,854	33.47	115
1969	7,993.56	4,564	5,131	2,863	34.32	83
1970	4,576.23	2,564	2,883	1,693	35.18	48
1971	16,862.51	9,264	10,415	6,448	36.05	179
1972	17,061.87	9,186	10,328	6,734	36.93	182
1973	1,984.29	1,046	1,176	808	37.81	21
1974	33,925.51	17,514	19,691	14,235	38.70	368
1975	36,626.03	18,496	20,795	15,831	39.60	400
1976	21,602.55	10,663	11,988	9,615	40.51	237
1977	35,888.73	17,307	19,458	16,431	41.42	397
1978	17,888.33	8,421	9,468	8,420	42.34	199
1979	13,472.13	6,187	6,956	6,516	43.26	151
1980	20,880.21	9,346	10,508	10,372	44.19	235
1981	10,236.36	4,463	5,018	5,218	45.12	116
1982	21,905.35	9,293	10,448	11,457	46.06	249
1983	21,335.75	8,798	9,891	11,445	47.01	243
1984	60,288.79	24,146	27,147	33,142	47.96	691
1985	17,613.14	6,845	7,696	9,917	48.91	203
1987	51,235.99	18,682	21,004	30,232	50.83	595
1988	281,177.01	99,149	111,471	169,706	51.79	3,277
1989	4,362.46	1,485	1,670	2,692	52.76	51
1990	54,586.30	17,925	20,153	34,433	53.73	641
1991	9,961.16	3,150	3,541	6,420	54.70	117
1992	10,164.56	3,090	3,474	6,691	55.68	120
1993	4,314.27	1,259	1,415	2,899	56.66	51
1994	128,882.33	36,023	40,500	88,382	57.64	1,533
1995	121,628.95	32,505	36,545	85,084	58.62	1,451
1997	56,093.20	13,609	15,300	40,793	60.59	673
1998	9,230.56	2,125	2,389	6,842	61.58	111
1999	44,462.04	9,687	10,891	33,571	62.57	537
2000	5,837.75	1,200	1,349	4,489	63.56	71
2001	679.40	131	147	532	64.55	8
2002	1,240.52	224	252	989	65.54	15
2003	22,529.43	3,791	4,263	18,266	66.54	275
2007	1,561.82	185	208	1,354	70.52	19
	1,487,565.91	644,464	723,252	764,314		15,881

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.1 1.07

AVISTA CORPORATION

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1906	11.99	12	12			
1907	85.15	82	85			
1910	15,906.75	15,233	15,907			
1911	14,669.70	14,002	14,670			
1914	746.77	706	747			
1915	91.96	87	92			
1918	528.79	493	529			
1919	32,341.81	30,029	32,342			
1920	5,997.78	5,549	5,998			
1923	34,942.54	31,955	34,552	391	6.84	57
1924	5,606.13	5,107	5,522	84	7.13	12
1925	80,409.76	72,941	78,870	1,540	7.43	207
1926	30,417.41	27,475	29,708	709	7.74	92
1927	15,430.09	13,878	15,006	424	8.05	53
1928	12,138.19	10,867	11,750	388	8.38	46
1929	28,390.83	25,300	27,356	1,035	8.71	119
1930	33,348.08	29,571	31,975	1,373	9.06	152
1931	1,936.32	1,708	1,847	89	9.43	9
1932	363.59	319	345	19	9.80	2
1933	290.37	253	274	16	10.20	2
1934	438.52	380	411	28	10.60	3
1935	3,907.55	3,369	3,643	265	11.03	24
1936	36,954.28	31,651	34,224	2,730	11.48	238
1937	28,836.17	24,532	26,526	2,310	11.94	193
1938	2,184.10	1,845	1,995	189	12.43	15
1939	259.71	218	236	24	12.93	2
1940	10,948.64	9,107	9,847	1,102	13.46	82
1941	2,617.53	2,159	2,334	284	14.01	20
1943	2,650.74	2,148	2,323	328	15.16	22
1947	22,579.50	17,592	19,022	3,558	17.67	201
1948	12,704.46	9,794	10,590	2,114	18.33	115
1949	1,515.67	1,156	1,250	266	19.01	14
1950	53,927.00	40,661	43,966	9,961	19.68	506
1951	1,459.00	1,088	1,176	283	20.37	14
1952	107,107.36	78,897	85,310	21,797	21.07	1,035
1953	13,186.38	9,596	10,376	2,810	21.78	129
1954	22,937.81	16,490	17,830	5,108	22.49	227
1955	4,033.00	2,863	3,096	937	23.21	40
1956	3,381.00	2,369	2,562	819	23.95	34
1957	417,639.07	288,747	312,217	105,422	24.69	4,270
1958	23,069.92	15,734	17,013	6,057	25.44	238
1959	262,967.62	176,846	191,220	71,748	26.20	2,738
1960	109,455.00	72,556	78,453	31,002	26.97	1,149

AVISTA CORPORATION

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1961	3,773.00	2,464	2,664	1,109	27.75	40
1962	44,858.03	28,855	31,200	13,658	28.54	479
1963	97,660.00	61,843	66,870	30,790	29.34	1,049
1964	2,814.00	1,753	1,895	919	30.15	30
1965	165,640.53	101,518	109,770	55,871	30.97	1,804
1966	104,825.28	63,170	68,305	36,520	31.79	1,149
1967	4,214.94	2,496	2,699	1,516	32.63	46
1968	62,918.56	36,595	39,570	23,349	33.47	698
1969	45,836.44	26,173	28,300	17,536	34.32	511
1970	26,240.84	14,701	15,896	10,345	35.18	294
1971	96,692.50	53,121	57,439	39,254	36.05	1,089
1972	97,835.69	52,673	56,954	40,882	36.93	1,107
1973	47,839.66	25,230	27,281	20,559	37.81	544
1974	194,534.69	100,429	108,592	85,943	38.70	2,221
1975	210,019.88	106,060	114,681	95,339	39.60	2,408
1976	123,872.74	61,146	66,116	57,757	40.51	1,426
1977	205,792.10	99,243	107,310	98,482	41.42	2,378
1978	102,574.70	48,287	52,212	50,363	42.34	1,189
1979	77,251.47	35,478	38,362	38,889	43.26	899
1980	119,730.64	53,594	57,950	61,781	44.19	1,398
1981	58,697.05	25,592	27,672	31,025	45.12	688
1982	224,186.32	95,111	102,842	121,344	46.06	2,634
1983	346,052.05	142,705	154,304	191,748	47.01	4,079
1984	712,165.49	285,222	308,405	403,760	47.96	8,419
1985	378,399.44	147,054	159,007	219,392	48.91	4,486
1986	38,908.11	14,654	15,845	23,063	49.87	462
1987	505,756.93	184,409	199,398	306,359	50.83	6,027
1988	139,326.63	49,129	53,122	86,205	51.79	1,665
1989	25,015.11	8,518	9,210	15,805	52.76	300
1990	313,007.19	102,785	111,140	201,867	53.73	3,757
1991	57,118.97	18,064	19,532	37,587	54.70	687
1992	54,540.71	16,580	17,928	36,613	55.68	658
1993	24,738.80	7,218	7,805	16,934	56.66	299
1994	452,871.12	126,577	136,865	316,006	57.64	5,482
1995	697,902.22	186,514	201,674	496,228	58.62	8,465
1997	321,647.97	78,038	84,381	237,267	60.59	3,916
1998	52,929.61	12,187	13,178	39,752	61.58	646
1999	254,952.93	55,549	60,064	194,889	62.57	3,115
2000	51,029.04	10,486	11,338	39,691	63.56	624
2001	3,895.85	752	813	3,083	64.55	48
2002	7,113.37	1,286	1,391	5,722	65.54	87
2003	388,721.17	65,402	70,718	318,003	66.54	4,779
2004	41,067.49	6,402	6,922	34,145	67.53	506

AVISTA CORPORATION

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
2005	3,809.37	546	590	3,219	68.53	47
2006	1,439,264.77	188,544	203,869	1,235,396	69.52	17,770
2007	570,206.67	67,569	73,061	497,146	70.52	7,050
2008	1,575,350.78	167,176	180,765	1,394,586	71.51	19,502
2009	201,155.58	18,832	20,363	180,793	72.51	2,493
2010	2,967,244.98	240,703	260,268	2,706,977	73.51	36,825
2011	104,800.71	7,191	7,776	97,025	74.51	1,302
2012	55,409.37	3,110	3,363	52,046	75.51	689
2013	136,115.50	5,955	6,439	129,676	76.50	1,695
2014	237,943.54	7,436	8,040	229,904	77.50	2,967
2015	859,406.60	16,114	17,424	841,983	78.50	10,726
2016	3,208,666.21	20,054	21,684	3,186,983	79.50	40,088
	19,802,757.38	4,453,658	4,814,469	14,988,289		235,802
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						63.6 1.19

AVISTA CORPORATION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S1.5						
NET SALVAGE PERCENT.. -10						
1939	4,294.86	3,694	4,176	548	14.17	39
1940	20,471.81	17,495	19,777	2,742	14.50	189
1942	887.44	748	846	130	15.17	9
1945	151.54	125	141	26	16.22	2
1948	36,725.07	29,633	33,498	6,900	17.32	398
1949	1,761.57	1,410	1,594	344	17.70	19
1950	197.93	157	177	41	18.08	2
1951	4,517.85	3,558	4,022	948	18.47	51
1952	86,408.47	67,456	76,255	18,794	18.87	996
1953	793.14	614	694	178	19.27	9
1954	4,572.70	3,507	3,964	1,066	19.68	54
1955	6,735.45	5,118	5,786	1,623	20.10	81
1956	6,639.80	4,997	5,649	1,655	20.53	81
1957	19,594.33	14,604	16,509	5,045	20.96	241
1958	8,236.55	6,077	6,870	2,190	21.40	102
1959	70,137.62	51,217	57,898	19,253	21.85	881
1960	16,669.52	12,043	13,614	4,722	22.31	212
1962	3,013.44	2,130	2,408	907	23.24	39
1963	641.03	448	506	199	23.72	8
1964	2,227.50	1,537	1,737	713	24.22	29
1965	1,218.07	831	939	401	24.71	16
1966	7,203.52	4,849	5,482	2,442	25.22	97
1968	5,920.53	3,881	4,387	2,126	26.27	81
1969	5,753.20	3,718	4,203	2,126	26.81	79
1970	7,023.72	4,474	5,058	2,668	27.36	98
1971	1,486.77	933	1,055	580	27.91	21
1972	64,791.94	40,044	45,267	26,004	28.48	913
1973	53,642.18	32,626	36,882	22,124	29.06	761
1975	127,528.40	74,997	84,780	55,501	30.25	1,835
1976	73,211.39	42,286	47,802	32,731	30.87	1,060
1977	88,593.23	50,241	56,795	40,658	31.49	1,291
1978	1,632.97	909	1,028	768	32.12	24
1980	113,764.29	60,780	68,708	56,433	33.43	1,688
1981	30,793.06	16,102	18,202	15,670	34.10	460
1982	20,327.66	10,396	11,752	10,608	34.78	305
1983	520,299.48	259,923	293,828	278,501	35.48	7,850
1984	1,836.73	896	1,013	1,007	36.18	28
1985	1,009,964.28	480,279	542,928	568,033	36.90	15,394
1986	1,353,584.76	626,964	708,748	780,195	37.63	20,733
1987	183,698.00	82,755	93,550	108,518	38.38	2,827
1989	1,410.40	599	677	874	39.90	22
1990	133,951.85	55,130	62,321	85,026	40.68	2,090
1991	400,640.03	159,535	180,345	260,359	41.47	6,278

AVISTA CORPORATION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S1.5						
NET SALVAGE PERCENT.. -10						
1993	670,518.93	248,620	281,051	456,520	43.09	10,595
1994	65,066.28	23,212	26,240	45,333	43.92	1,032
1995	67,624.09	23,162	26,183	48,203	44.76	1,077
1996	780,724.74	256,188	289,606	569,191	45.61	12,480
1997	485,192.11	152,150	171,997	361,714	46.47	7,784
1998	5,089.37	1,521	1,719	3,879	47.34	82
1999	364,155.25	103,347	116,828	283,743	48.23	5,883
2000	1,049,936.59	282,161	318,967	835,963	49.12	17,019
2001	112,188.33	28,440	32,150	91,257	50.02	1,824
2002	261,791.00	62,291	70,417	217,553	50.94	4,271
2003	72,541.85	16,131	18,235	61,561	51.86	1,187
2004	1,888,891.32	390,311	441,225	1,636,555	52.79	31,001
2005	2,136,912.85	407,548	460,710	1,889,894	53.73	35,174
2006	762,633.81	133,192	150,566	688,331	54.68	12,588
2007	1,404,913.42	222,538	251,567	1,293,838	55.64	23,254
2008	537,043.81	76,342	86,300	504,448	56.60	8,913
2009	281,900.01	35,446	40,070	270,020	57.57	4,690
2010	765,540.42	83,561	94,461	747,633	58.55	12,769
2011	178,954.28	16,565	18,726	178,124	59.53	2,992
2012	1,279,365.49	96,991	109,643	1,297,659	60.52	21,442
2013	2,056,173.03	121,436	137,277	2,124,513	61.51	34,539
2014	1,622,437.85	68,639	77,593	1,707,089	62.50	27,313
2015	219,927.33	5,584	6,312	235,608	63.50	3,710
2016	2,588,173.08	21,893	24,749	2,822,241	64.50	43,756
	24,160,649.32	5,116,985	5,784,463	20,792,251		392,768

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.9 1.63

AVISTA CORPORATION

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2						
NET SALVAGE PERCENT.. -10						
1930	2,802.32	3,083	3,083			
1936	7,387.08	8,065	8,126			
1950	3,724.18	3,707	3,947	150	4.18	36
1951	8,192.79	8,097	8,621	391	4.47	87
1952	278,908.86	273,540	291,249	15,551	4.77	3,260
1953	6,039.67	5,880	6,261	383	5.06	76
1954	7,726.74	7,464	7,947	552	5.36	103
1955	195,966.34	187,883	200,046	15,517	5.65	2,746
1956	35,618.29	33,882	36,075	3,105	5.95	522
1957	112,216.00	105,876	112,730	10,708	6.26	1,711
1958	47,660.91	44,599	47,486	4,941	6.57	752
1959	1,040,636.05	965,451	1,027,953	116,747	6.89	16,944
1960	196,151.81	180,411	192,091	23,676	7.21	3,284
1961	497.01	453	482	65	7.55	9
1962	83,309.03	75,207	80,076	11,564	7.89	1,466
1963	63,776.46	57,016	60,707	9,447	8.24	1,146
1964	199,302.98	176,384	187,803	31,430	8.60	3,655
1965	118,826.68	104,033	110,768	19,941	8.98	2,221
1966	134,676.64	116,630	124,181	23,963	9.36	2,560
1967	53,795.87	46,049	49,030	10,145	9.76	1,039
1968	331,907.54	280,709	298,882	66,216	10.17	6,511
1969	110,735.82	92,492	98,480	23,329	10.59	2,203
1970	273,876.58	225,813	240,432	60,832	11.02	5,520
1971	192,098.95	156,225	166,339	44,970	11.47	3,921
1972	876,010.07	702,126	747,581	216,030	11.94	18,093
1973	1,296,095.84	1,023,585	1,089,851	335,854	12.41	27,063
1974	292,498.19	227,418	242,141	79,607	12.90	6,171
1975	806,087.68	616,653	656,575	230,121	13.40	17,173
1976	1,945,515.68	1,463,036	1,557,752	582,315	13.92	41,833
1977	839,010.95	619,819	659,946	262,966	14.45	18,198
1978	3,147,148.10	2,282,475	2,430,240	1,031,623	14.99	68,821
1979	1,337,971.29	951,631	1,013,239	458,529	15.55	29,487
1980	2,668,740.31	1,860,123	1,980,546	955,068	16.12	59,247
1981	2,771,755.50	1,891,709	2,014,177	1,034,754	16.70	61,961
1982	1,486,855.62	992,479	1,056,731	578,810	17.30	33,457
1983	5,432,329.78	3,544,584	3,774,057	2,201,506	17.90	122,989
1984	10,618,827.52	6,764,183	7,202,090	4,478,620	18.52	241,826
1985	7,395,861.74	4,592,867	4,890,205	3,245,243	19.16	169,376
1986	4,301,673.17	2,602,512	2,770,996	1,960,844	19.80	99,033
1987	2,969,690.49	1,747,663	1,860,805	1,405,855	20.46	68,712
1988	1,203,681.31	688,506	733,079	590,970	21.12	27,982
1989	505,746.56	280,692	298,864	257,457	21.80	11,810
1990	525,435.09	282,551	300,843	277,136	22.49	12,323

AVISTA CORPORATION

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2						
NET SALVAGE PERCENT.. -10						
1991	858,230.47	446,490	475,395	468,659	23.19	20,210
1992	1,034,046.75	519,611	553,250	584,201	23.90	24,444
1993	3,901,202.90	1,890,113	2,012,477	2,278,846	24.62	92,561
1994	3,954,067.36	1,843,568	1,962,919	2,386,555	25.35	94,144
1995	2,000,249.82	895,622	953,604	1,246,671	26.09	47,783
1996	1,380,638.15	592,294	630,639	888,063	26.84	33,087
1997	2,726,401.88	1,117,833	1,190,200	1,808,842	27.60	65,538
1998	1,884,771.28	736,480	784,159	1,289,089	28.37	45,438
1999	5,077,167.61	1,886,183	2,008,293	3,576,591	29.14	122,738
2000	3,872,874.32	1,362,272	1,450,464	2,809,698	29.93	93,876
2001	6,494,720.07	2,156,260	2,295,854	4,848,338	30.72	157,824
2002	3,640,879.52	1,135,048	1,208,530	2,796,437	31.53	88,691
2003	8,327,820.87	2,427,560	2,584,718	6,575,885	32.34	203,336
2004	14,399,113.44	3,902,102	4,154,721	11,684,304	33.16	352,361
2005	16,296,040.11	4,078,084	4,342,096	13,583,548	33.99	399,634
2006	9,095,273.39	2,087,402	2,222,538	7,782,263	34.82	223,500
2007	9,044,704.56	1,885,866	2,007,955	7,941,220	35.66	222,693
2008	6,384,003.56	1,195,424	1,272,815	5,749,589	36.51	157,480
2009	6,521,596.93	1,080,942	1,150,921	6,022,836	37.37	161,168
2010	18,509,353.34	2,670,048	2,842,905	17,517,384	38.23	458,210
2011	11,331,112.89	1,388,016	1,477,875	10,986,349	39.10	280,981
2012	10,026,893.86	1,007,663	1,072,898	9,956,685	39.98	249,042
2013	6,912,465.90	542,601	577,728	7,025,984	40.86	171,953
2014	18,557,060.05	1,043,909	1,111,491	19,301,275	41.75	462,306
2015	9,341,811.19	315,267	335,677	9,940,315	42.65	233,067
2016	17,711,616.00	199,309	212,212	19,270,565	43.55	442,493
	253,210,885.71	74,699,528	79,534,847	198,997,127		6,099,885

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.6 2.41

AVISTA CORPORATION

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -15						
1910	108,255.77	121,755	123,541	953	1.65	578
1929	2,885.08	3,032	3,076	242	6.46	37
1941	179.00	176	179	27	10.75	3
1954	15,258.68	13,254	13,448	4,099	18.35	223
1955	34,627.43	29,718	30,154	9,668	19.03	508
1956	178.00	151	153	52	19.73	3
1957	87,958.05	73,585	74,665	26,487	20.44	1,296
1959	93,197.08	75,910	77,024	30,153	21.88	1,378
1960	24,565.49	19,734	20,024	8,226	22.61	364
1962	25,877.85	20,193	20,489	9,271	24.11	385
1963	12,415.50	9,541	9,681	4,597	24.88	185
1964	3.46	3	3	1	25.65	
1969	3,397.26	2,361	2,396	1,511	29.68	51
1970	396.33	270	274	182	30.51	6
1971	105,739.00	70,771	71,809	49,791	31.35	1,588
1972	716.34	470	477	347	32.21	11
1973	84,598.66	54,391	55,189	42,099	33.07	1,273
1975	305,906.03	188,515	191,281	160,511	34.81	4,611
1976	1,665,076.07	1,003,375	1,018,097	896,740	35.70	25,119
1977	24,415.81	14,380	14,591	13,487	36.59	369
1978	6,424.75	3,695	3,749	3,639	37.49	97
1979	11,825.78	6,637	6,734	6,866	38.40	179
1980	5,043.93	2,759	2,799	3,002	39.32	76
1982	604,025.36	313,417	318,016	376,613	41.16	9,150
1983	21,228.33	10,709	10,866	13,547	42.10	322
1984	12,852,659.92	6,298,440	6,390,855	8,389,704	43.04	194,928
1985	278,328.19	132,384	134,326	185,751	43.98	4,224
1986	301,697.13	139,103	141,144	205,808	44.93	4,581
1987	78,774.61	35,174	35,690	54,901	45.88	1,197
1988	81,315.05	35,111	35,626	57,886	46.84	1,236
1989	818.56	341	346	595	47.80	12
1990	294.58	118	120	219	48.77	4
1991	3,025.78	1,172	1,189	2,291	49.73	46
1992	47.07	18	18	36	50.71	1
1993	106,690.45	38,149	38,709	83,985	51.68	1,625
1994	52,303.55	17,917	18,180	41,969	52.66	797
1995	5,433.78	1,780	1,806	4,443	53.64	83
1996	6,811.43	2,129	2,160	5,673	54.62	104
1997	9,839.83	2,927	2,970	8,346	55.60	150
1998	3,724.72	1,051	1,066	3,217	56.59	57
1999	8,553.31	2,285	2,319	7,517	57.58	131
2000	8,230.73	2,074	2,105	7,360	58.57	126
2001	9,933.44	2,352	2,387	9,036	59.56	152

AVISTA CORPORATION

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -15						
2002	10,577.19	2,344	2,378	9,786	60.55	162
2003	4,308.78	889	902	4,053	61.54	66
2004	1,675.99	320	325	1,602	62.53	26
2007	10,714.39	1,557	1,580	10,742	65.52	164
2008	18,359.93	2,387	2,422	18,692	66.52	281
2009	14,714.72	1,690	1,715	15,207	67.51	225
2010	7,791.94	775	786	8,175	68.51	119
2012	2,110.50	145	147	2,280	70.51	32
2013	11,852.30	636	645	12,985	71.50	182
2014	36,254.56	1,390	1,411	40,282	72.50	556
2015	1,516.42	35	35	1,709	73.50	23
2016	1,066.34	8	9	1,218	74.50	16
	17,173,620.23	8,763,503	8,892,086	10,857,578		259,118
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.9 1.51

AVISTA CORPORATION

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2.5						
NET SALVAGE PERCENT.. -30						
1930	1,399.45	1,604	1,819			
1931	11,897.85	13,579	15,467			
1935	1,997.62	2,239	2,597			
1939	4,601.44	5,054	5,982			
1940	4,962.71	5,422	6,452			
1941	469.00	510	610			
1942	54,401.83	58,755	70,444	278	10.66	26
1943	14,400.93	15,458	18,533	188	10.98	17
1944	411.83	439	526	9	11.30	1
1946	41,443.50	43,614	52,291	1,586	12.00	132
1947	43,572.46	45,531	54,589	2,055	12.36	166
1950	8,969.88	9,157	10,979	682	13.53	50
1952	146,759.43	147,240	176,532	14,255	14.38	991
1953	43,787.39	43,524	52,183	4,741	14.83	320
1954	119,111.02	117,288	140,621	14,223	15.28	931
1955	38,791.47	37,814	45,337	5,092	15.76	323
1956	27,569.26	26,601	31,893	3,947	16.24	243
1957	331,943.73	316,797	379,821	51,706	16.75	3,087
1958	17,367.10	16,392	19,653	2,924	17.26	169
1959	405,615.93	378,402	453,681	73,620	17.79	4,138
1960	461,146.42	425,069	509,632	89,858	18.33	4,902
1961	53,573.71	48,774	58,477	11,169	18.88	592
1962	444,927.57	399,835	479,378	99,028	19.45	5,091
1963	596,806.92	529,300	634,599	141,250	20.02	7,055
1964	99,995.25	87,447	104,844	25,150	20.62	1,220
1965	997,651.61	860,096	1,031,204	265,743	21.22	12,523
1966	398,843.00	338,832	406,239	112,257	21.83	5,142
1967	115,566.29	96,675	115,908	34,328	22.46	1,528
1968	283,084.10	233,130	279,509	88,500	23.09	3,833
1969	179,775.80	145,640	174,614	59,095	23.74	2,489
1970	175,422.01	139,762	167,566	60,483	24.39	2,480
1971	244,340.08	191,290	229,345	88,297	25.06	3,523
1972	284,522.83	218,758	262,278	107,602	25.74	4,180
1973	1,051,991.25	794,063	952,034	415,555	26.42	15,729
1974	759,285.59	562,157	673,993	313,078	27.12	11,544
1975	1,142,390.85	829,299	994,280	490,828	27.82	17,643
1976	1,009,607.81	718,116	860,978	451,512	28.53	15,826
1977	518,845.20	361,235	433,099	241,400	29.26	8,250
1978	592,493.02	403,706	484,019	286,222	29.98	9,547
1979	662,468.92	441,267	529,053	332,157	30.72	10,812
1980	742,239.49	482,919	578,991	385,920	31.47	12,263
1981	741,305.99	470,834	564,502	399,196	32.22	12,390
1982	1,602,048.11	992,410	1,189,840	892,823	32.98	27,072

AVISTA CORPORATION

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2.5						
NET SALVAGE PERCENT.. -30						
1983	1,742,370.20	1,051,655	1,260,871	1,004,210	33.75	29,754
1984	1,530,733.20	899,260	1,078,159	911,794	34.53	26,406
1985	10,779,522.30	6,159,160	7,384,465	6,628,914	35.31	187,735
1986	9,616,108.31	5,335,777	6,397,278	6,103,663	36.11	169,030
1987	2,145,154.94	1,155,331	1,385,173	1,403,528	36.90	38,036
1988	1,225,413.88	639,493	766,714	826,324	37.71	21,913
1989	859,967.00	434,405	520,826	597,131	38.52	15,502
1990	1,233,891.17	602,420	722,266	881,793	39.34	22,415
1991	1,117,464.95	526,431	631,159	821,545	40.17	20,452
1992	1,015,647.11	461,076	552,803	767,538	41.00	18,720
1993	2,741,159.27	1,196,875	1,434,981	2,128,526	41.84	50,873
1994	3,954,939.35	1,658,314	1,988,219	3,153,202	42.68	73,880
1995	4,326,847.99	1,738,376	2,084,209	3,540,693	43.53	81,339
1996	625,805.60	240,322	288,132	525,415	44.39	11,836
1997	4,318,722.27	1,581,840	1,896,531	3,717,808	45.25	82,162
1998	1,332,469.63	464,128	556,462	1,175,749	46.12	25,493
1999	1,351,727.70	446,569	535,410	1,221,836	46.99	26,002
2000	3,195,600.42	997,692	1,196,173	2,958,108	47.87	61,795
2001	1,032,919.37	303,727	364,150	978,645	48.75	20,075
2002	1,968,536.49	542,682	650,643	1,908,454	49.64	38,446
2003	701,420.67	180,345	216,223	695,624	50.54	13,764
2004	14,046,238.23	3,350,548	4,017,107	14,243,003	51.44	276,886
2005	7,125,997.30	1,567,527	1,879,371	7,384,425	52.34	141,086
2006	5,533,585.34	1,113,291	1,334,769	5,858,892	53.25	110,026
2007	24,989,000.16	4,558,393	5,465,240	27,020,460	54.16	498,901
2008	2,549,668.00	417,205	500,204	2,814,364	55.07	51,105
2009	3,338,434.04	482,908	578,978	3,760,986	55.99	67,172
2010	3,590,498.13	450,475	540,093	4,127,555	56.92	72,515
2011	9,790,976.40	1,042,445	1,249,829	11,478,440	57.84	198,452
2012	11,444,186.59	998,871	1,197,586	13,679,857	58.77	232,769
2013	7,178,810.47	487,341	584,293	8,748,161	59.71	146,511
2014	17,948,534.49	874,058	1,047,943	22,285,152	60.64	367,499
2015	19,062,876.42	558,580	669,704	24,112,035	61.58	391,556
2016	14,032,618.83	136,088	163,162	18,079,243	62.53	289,129
	211,925,651.87	53,709,642	64,393,518	211,109,830		4,085,463

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.7 1.93

AVISTA CORPORATION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -30						
1919	240,237.97	297,990	267,072	45,237	2.98	15,180
1920	70,971.77	87,679	78,582	13,681	3.23	4,236
1922	12,285.31	15,052	13,490	2,481	3.74	663
1924	160,260.30	194,684	174,484	33,854	4.26	7,947
1926	259,488.07	312,527	280,100	57,234	4.78	11,974
1927	10,916.84	13,094	11,735	2,457	5.03	488
1928	107,680.25	128,592	115,250	24,734	5.29	4,676
1929	222,321.80	264,342	236,915	52,103	5.55	9,388
1930	249,485.21	295,342	264,698	59,633	5.81	10,264
1931	29,694.06	34,998	31,367	7,235	6.07	1,192
1935	12,142.11	14,051	12,593	3,192	7.14	447
1936	74,806.62	86,132	77,195	20,054	7.43	2,699
1937	82,824.11	94,899	85,053	22,618	7.71	2,934
1940	28,924.01	32,609	29,226	8,375	8.63	970
1941	25.46	29	26	7	8.95	1
1942	110,401.09	123,009	110,246	33,275	9.29	3,582
1946	47,583.54	51,628	46,271	15,588	10.75	1,450
1947	169,324.33	182,362	163,441	56,681	11.15	5,083
1948	2,600.78	2,780	2,492	889	11.56	77
1949	10,418.54	11,046	9,900	3,644	11.99	304
1950	141,866.76	149,159	133,683	50,744	12.43	4,082
1952	568,204.71	586,959	526,058	212,608	13.35	15,926
1953	104,211.09	106,629	95,566	39,908	13.84	2,884
1954	137,792.83	139,640	125,151	53,980	14.33	3,767
1955	68,519.77	68,725	61,594	27,482	14.85	1,851
1956	21,555.59	21,392	19,172	8,850	15.38	575
1957	1,322,946.92	1,298,610	1,163,871	555,960	15.92	34,922
1958	91,906.74	89,186	79,932	39,547	16.48	2,400
1959	1,654,203.84	1,586,377	1,421,780	728,685	17.05	42,738
1960	1,077,549.71	1,020,872	914,950	485,865	17.63	27,559
1961	13,378.29	12,514	11,216	6,176	18.23	339
1962	590,202.01	544,872	488,338	278,925	18.84	14,805
1963	783,872.59	713,956	639,878	379,156	19.46	19,484
1964	120,213.53	107,952	96,751	59,527	20.10	2,962
1965	2,035,469.80	1,801,393	1,614,487	1,031,624	20.75	49,717
1966	402,556.07	350,951	314,538	208,785	21.41	9,752
1967	95,122.37	81,653	73,181	50,478	22.08	2,286
1968	287,864.53	243,189	217,957	156,267	22.76	6,866
1969	135,705.11	112,771	101,070	75,347	23.45	3,213
1970	150,526.70	122,951	110,194	85,491	24.16	3,539
1971	239,940.98	192,575	172,594	139,329	24.87	5,602
1972	202,770.26	159,824	143,241	120,360	25.59	4,703
1973	430,896.08	333,253	298,676	261,489	26.33	9,931

AVISTA CORPORATION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -30						
1974	437,576.89	331,947	297,505	271,345	27.07	10,024
1975	1,129,994.52	840,264	753,081	715,912	27.82	25,734
1976	662,197.42	482,347	432,300	428,557	28.58	14,995
1977	342,995.26	244,555	219,181	226,713	29.35	7,724
1978	564,521.60	393,696	352,847	381,031	30.13	12,646
1979	534,724.05	364,574	326,747	368,394	30.91	11,918
1980	933,620.91	621,600	557,105	656,602	31.71	20,706
1981	579,921.80	376,836	337,737	416,161	32.51	12,801
1982	1,384,485.35	877,202	786,187	1,013,644	33.32	30,421
1983	1,842,408.19	1,137,136	1,019,151	1,375,980	34.14	40,304
1984	12,648,652.63	7,599,247	6,810,776	9,632,472	34.96	275,528
1985	4,778,631.64	2,790,716	2,501,161	3,711,060	35.80	103,661
1986	4,546,716.58	2,578,911	2,311,332	3,599,400	36.64	98,237
1987	1,443,202.31	794,048	711,660	1,164,503	37.49	31,062
1988	612,162.09	326,402	292,536	503,275	38.34	13,127
1989	472,911.19	243,928	218,619	396,166	39.21	10,104
1990	675,816.21	336,823	301,875	576,686	40.08	14,388
1991	756,128.38	363,698	325,962	657,005	40.95	16,044
1992	443,487.03	205,511	184,188	392,345	41.83	9,380
1993	2,629,786.22	1,171,835	1,050,250	2,368,472	42.72	55,442
1994	1,660,378.98	709,971	636,307	1,522,186	43.62	34,897
1995	1,982,943.88	812,222	727,949	1,849,878	44.52	41,552
1996	213,699.85	83,643	74,964	202,846	45.43	4,465
1997	2,949,461.80	1,100,751	986,541	2,847,759	46.34	61,454
1998	469,764.85	166,671	149,378	461,316	47.26	9,761
1999	606,191.52	203,923	182,765	605,284	48.18	12,563
2000	1,389,026.68	441,430	395,629	1,410,106	49.11	28,713
2001	690,194.12	206,368	184,956	712,296	50.05	14,232
2002	1,289,460.49	361,309	323,821	1,352,478	50.99	26,524
2003	630,238.33	164,747	147,653	671,657	51.93	12,934
2004	3,675,566.79	890,950	798,508	3,979,729	52.88	75,260
2005	3,841,517.91	858,214	769,169	4,224,804	53.83	78,484
2006	2,959,549.59	604,929	542,164	3,305,250	54.78	60,337
2007	26,302,615.70	4,871,192	4,365,774	29,827,626	55.74	535,121
2008	3,912,765.32	648,744	581,433	4,505,162	56.71	79,442
2009	2,409,492.39	353,234	316,584	2,815,756	57.67	48,825
2010	2,014,971.65	256,314	229,720	2,389,743	58.64	40,753
2011	4,224,962.76	455,434	408,180	5,084,272	59.61	85,292
2012	4,038,181.22	356,188	319,231	4,930,405	60.59	81,373
2013	4,176,715.26	287,341	257,527	5,172,203	61.56	84,019

AVISTA CORPORATION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -30						
2014	5,938,249.20	292,192	261,875	7,457,849	62.54	119,249
2015	6,253,407.25	185,107	165,901	7,963,528	63.52	125,370
2016	5,677,873.41	55,655	49,880	7,331,355	64.51	113,647
	137,306,837.67	48,536,053	43,500,123	134,998,766		2,941,971
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.9 2.14

AVISTA CORPORATION

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1974	96,420.97	64,072	66,714	29,707	20.13	1,476
1976	276,899.41	176,709	183,995	92,904	21.71	4,279
1978	42.02	26	27	15	23.33	1
1985	149,012.69	76,096	79,234	69,779	29.36	2,377
1986	33,487.58	16,593	17,277	16,211	30.27	536
1994	191.00	71	74	117	37.76	3
1999	159.35	46	48	111	42.62	3
2000	3,229.97	883	919	2,311	43.60	53
2001	1,704.88	438	456	1,249	44.58	28
2008	2,044,339.71	288,927	300,840	1,743,500	51.52	33,841
2014	381,602.20	15,901	16,557	365,046	57.50	6,349
	2,987,089.78	639,762	666,141	2,320,949		48,946
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.4 1.64

AVISTA CORPORATION

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S3						
NET SALVAGE PERCENT.. 0						
1974	142,464.86	104,826	102,037	40,428	13.21	3,060
1976	207,806.82	148,457	144,507	63,300	14.28	4,433
1983	4,092.98	2,563	2,495	1,598	18.69	86
1984	27,484.51	16,815	16,368	11,117	19.41	573
1985	824,393.62	492,163	479,068	345,326	20.15	17,138
1995	1,024.64	436	424	601	28.72	21
1998	1,711.88	630	613	1,099	31.59	35
1999	229.44	80	78	151	32.56	5
2000	324.61	107	104	221	33.54	7
2004	376.94	94	91	286	37.51	8
2008	1,120,161.38	190,427	185,361	934,800	41.50	22,525
2013	3,778.04	264	257	3,521	46.50	76
2014	1,901.52	95	92	1,810	47.50	38
2015	6,518.50	196	191	6,328	48.50	130
2016	686.73	7	7	680	49.50	14
	2,342,956.47	957,160	931,693	1,411,264		48,149

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.3 2.06

AVISTA CORPORATION

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1926	14,129.99	13,395	13,564	566	3.64	155
1930	11,923.00	11,124	11,264	659	4.69	141
1952	95.21	77	78	17	13.15	1
1953	97.00	78	79	18	13.76	1
1960	114.00	84	85	29	18.39	2
1972	5,902.51	3,579	3,624	2,279	27.56	83
1984	94,111.68	42,834	43,375	50,737	38.14	1,330
1985	788,011.99	348,191	352,586	435,426	39.07	11,145
1986	848,667.02	363,594	368,183	480,484	40.01	12,009
1988	33,911.38	13,613	13,785	20,126	41.90	480
1990	5,257.70	1,967	1,992	3,266	43.81	75
1992	251.05	87	88	163	45.74	4
1993	495.95	165	167	329	46.71	7
1995	5,464.55	1,666	1,687	3,778	48.66	78
1996	4,170.97	1,213	1,228	2,943	49.64	59
1998	1,797.17	472	478	1,319	51.60	26
2001	7,567.17	1,669	1,690	5,877	54.56	108
2002	3,941.06	814	824	3,117	55.55	56
2003	934.96	180	182	753	56.54	13
2008	45,401.63	5,500	5,570	39,832	61.52	647
2012	45,252.45	2,902	2,939	42,313	65.51	646
2013	77,612.62	3,881	3,930	73,683	66.50	1,108
2014	2,016.43	72	73	1,943	67.50	29
2015	14,918.92	320	324	14,595	68.50	213
2016	86,261.78	616	624	85,638	69.50	1,232
	2,098,308.19	818,093	828,419	1,269,889		29,648

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.8 1.41

AVISTA CORPORATION

ACCOUNT 360.4 LAND - EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
2009	58,251.77	5,818	5,631	52,621	67.51	779
2010	1,728,577.28	149,574	144,772	1,583,805	68.51	23,118
2011	146,825.34	10,748	10,403	136,422	69.51	1,963
2012	10,014.86	600	581	9,434	70.51	134
2013	216,129.28	10,087	9,763	206,366	71.50	2,886
2014	112,219.88	3,740	3,620	108,600	72.50	1,498
2015	219,366.26	4,387	4,246	215,120	73.50	2,927
2016	5,243.19	35	34	5,209	74.50	70
	2,496,627.86	184,989	179,050	2,317,578		33,375
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						69.4 1.34

AVISTA CORPORATION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1.5						
NET SALVAGE PERCENT.. -10						
1910	241.39	250	266			
1912	198,919.47	204,188	218,811			
1915	2,428.35	2,459	2,671			
1916	1,094.00	1,103	1,203			
1917	7,605.83	7,632	8,366			
1919	435.00	432	478			
1920	82.86	82	91			
1925	9,102.51	8,791	9,862	151	7.32	21
1926	13,523.33	12,996	14,579	297	7.58	39
1927	11,352.99	10,854	12,176	312	7.85	40
1929	15,158.53	14,345	16,093	581	8.38	69
1930	4,027.40	3,791	4,253	177	8.65	20
1931	6,874.64	6,438	7,222	340	8.92	38
1933	2,104.45	1,950	2,188	127	9.47	13
1934	2,578.87	2,375	2,664	173	9.76	18
1935	142.88	131	147	10	10.04	1
1936	5,794.72	5,277	5,920	454	10.33	44
1937	8,299.87	7,514	8,429	701	10.62	66
1939	41.00	37	42	3	11.21	
1940	1,364.75	1,213	1,361	140	11.52	12
1941	303.88	268	301	33	11.82	3
1942	190.86	168	188	22	12.13	2
1943	2,166.01	1,888	2,118	265	12.45	21
1944	701.32	607	681	90	12.77	7
1945	2,256.84	1,941	2,177	306	13.09	23
1946	1,283.75	1,096	1,230	182	13.42	14
1947	148.59	126	141	22	13.76	2
1948	3,591.97	3,023	3,391	560	14.10	40
1949	9,318.97	7,784	8,732	1,519	14.44	105
1950	7,468.35	6,189	6,943	1,272	14.80	86
1951	10,118.06	8,320	9,334	1,796	15.15	119
1952	2,716.98	2,216	2,486	503	15.52	32
1953	2,684.07	2,171	2,436	516	15.89	32
1954	3,350.79	2,687	3,014	672	16.26	41
1955	14,229.88	11,309	12,687	2,966	16.65	178
1956	24,291.57	19,132	21,463	5,258	17.04	309
1957	14,281.30	11,146	12,504	3,205	17.43	184
1958	22,296.23	17,234	19,334	5,192	17.84	291
1959	97.00	74	83	24	18.25	1
1960	9,667.71	7,325	8,217	2,417	18.67	129
1961	1,872.98	1,404	1,575	485	19.10	25
1962	2,804.66	2,081	2,335	750	19.53	38
1963	6,595.47	4,839	5,429	1,826	19.98	91

AVISTA CORPORATION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-S1.5						
NET SALVAGE PERCENT.. -10						
1965	8,936.62	6,408	7,189	2,641	20.89	126
1966	27,177.08	19,252	21,598	8,297	21.36	388
1967	12,958.15	9,066	10,171	4,083	21.84	187
1968	31,196.29	21,545	24,170	10,146	22.33	454
1969	15,033.07	10,244	11,492	5,044	22.83	221
1970	19,866.23	13,352	14,979	6,874	23.34	295
1971	25,174.41	16,680	18,712	8,980	23.86	376
1972	50,394.90	32,900	36,908	18,526	24.39	760
1973	49,819.98	32,032	35,935	18,867	24.93	757
1974	62,477.33	39,529	44,345	24,380	25.49	956
1975	333,399.46	207,512	232,794	133,945	26.05	5,142
1976	327,240.16	200,201	224,593	135,371	26.63	5,083
1977	52,431.48	31,519	35,359	22,316	27.21	820
1978	170,807.51	100,802	113,083	74,805	27.81	2,690
1979	179,663.51	104,019	116,692	80,938	28.42	2,848
1980	836,156.18	474,602	532,426	387,346	29.04	13,338
1981	108,180.90	60,134	67,460	51,539	29.68	1,736
1982	594,364.98	323,305	362,695	291,106	30.33	9,598
1983	294,879.17	156,831	175,939	148,428	30.99	4,790
1984	5,550.01	2,884	3,235	2,870	31.66	91
1985	292,977.08	148,514	166,608	155,667	32.35	4,812
1986	81,575.73	40,320	45,232	44,501	33.04	1,347
1987	674,126.58	324,297	363,808	377,731	33.76	11,189
1988	152,970.90	71,569	80,289	87,979	34.48	2,552
1989	161,125.05	73,199	82,117	95,121	35.22	2,701
1990	2,373.40	1,046	1,173	1,438	35.97	40
1991	391,580.68	166,984	187,329	243,410	36.74	6,625
1992	254,037.64	104,698	117,454	161,987	37.52	4,317
1993	32,341.13	12,860	14,427	21,148	38.31	552
1994	85,660.45	32,791	36,786	57,440	39.12	1,468
1995	318,718.59	117,273	131,561	219,029	39.93	5,485
1996	146,507.43	51,679	57,975	103,183	40.76	2,531
1997	202,628.14	68,316	76,639	146,252	41.61	3,515
1998	124,341.49	39,984	44,856	91,920	42.46	2,165
1999	1,548,464.60	473,231	530,888	1,172,423	43.33	27,058
2000	238,435.76	69,024	77,434	184,845	44.21	4,181
2001	374,571.65	102,319	114,785	297,244	45.10	6,591
2002	516,723.50	132,624	148,782	419,614	46.00	9,122
2003	124,467.07	29,870	33,509	103,405	46.91	2,204
2004	103,046.28	22,973	25,772	87,579	47.84	1,831
2005	83,137.29	17,117	19,202	72,249	48.77	1,481
2006	147,708.14	27,865	31,260	131,219	49.71	2,640
2007	634,390.73	108,631	121,866	575,964	50.66	11,369

AVISTA CORPORATION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1.5						
NET SALVAGE PERCENT.. -10						
2008	1,436,697.74	220,730	247,623	1,332,745	51.62	25,818
2009	1,808,377.10	246,006	275,979	1,713,236	52.58	32,583
2010	467,157.09	55,154	61,874	451,999	53.56	8,439
2011	3,127,736.50	313,086	351,232	3,089,278	54.54	56,642
2012	1,378,227.28	113,203	126,995	1,389,055	55.52	25,019
2013	547,493.58	35,032	39,300	562,943	56.51	9,962
2014	758,389.86	34,762	38,997	795,232	57.50	13,830
2015	289,703.67	7,967	8,938	309,736	58.50	5,295
2016	922,963.48	8,457	9,487	1,005,772	59.50	16,904
	21,067,973.11	5,539,284	6,203,573	16,971,197		363,078
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.7 1.72

AVISTA CORPORATION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. -10						
1923	788.30	867	867			
1926	10,228.41	11,251	11,251			
1937	8,410.83	8,893	8,552	700	1.63	429
1939	124.66	130	125	12	2.30	5
1940	183.87	190	183	19	2.60	7
1941	4,590.34	4,704	4,524	525	2.87	183
1942	2,460.29	2,506	2,410	296	3.11	95
1943	1,893.57	1,917	1,843	240	3.35	72
1944	25,260.06	25,424	24,449	3,337	3.57	935
1945	60,591.97	60,637	58,311	8,340	3.79	2,201
1946	1,797.02	1,788	1,719	258	4.02	64
1947	1,490.52	1,473	1,416	224	4.26	53
1948	4,616.17	4,534	4,360	718	4.50	160
1949	46,233.60	45,105	43,375	7,482	4.75	1,575
1950	3,170.47	3,071	2,953	535	5.01	107
1951	40,414.90	38,878	37,387	7,069	5.27	1,341
1952	15,335.41	14,644	14,082	2,787	5.54	503
1953	34,305.29	32,507	31,260	6,476	5.82	1,113
1954	3,836.22	3,607	3,469	751	6.10	123
1955	22,540.86	21,023	20,217	4,578	6.39	716
1956	81,756.16	75,628	72,727	17,205	6.68	2,576
1957	71,031.37	65,149	62,650	15,485	6.98	2,218
1958	54,812.98	49,843	47,931	12,363	7.28	1,698
1959	46,749.25	42,131	40,515	10,909	7.59	1,437
1960	140,228.47	125,237	120,433	33,818	7.90	4,281
1961	12,905.37	11,418	10,980	3,216	8.22	391
1962	14,159.87	12,405	11,929	3,647	8.55	427
1963	98,809.94	85,684	82,397	26,294	8.89	2,958
1964	20,657.12	17,729	17,049	5,674	9.23	615
1965	32,495.56	27,592	26,534	9,211	9.58	961
1966	46,950.60	39,411	37,899	13,747	9.95	1,382
1967	80,019.29	66,394	63,847	24,174	10.32	2,342
1968	429,096.42	351,645	338,156	133,850	10.71	12,498
1969	150,195.72	121,513	116,852	48,363	11.11	4,353
1970	244,854.87	195,528	188,028	81,312	11.51	7,064
1971	222,567.41	175,282	168,558	76,266	11.93	6,393
1972	437,506.98	339,518	326,495	154,763	12.37	12,511
1973	179,959.19	137,579	132,302	65,653	12.81	5,125
1974	460,264.27	346,328	333,043	173,248	13.27	13,056
1975	1,353,708.20	1,001,942	963,509	525,570	13.74	38,251
1976	1,466,331.02	1,066,863	1,025,940	587,024	14.22	41,282
1977	832,448.81	594,981	572,158	343,536	14.71	23,354
1978	1,880,205.27	1,318,742	1,268,157	800,069	15.22	52,567

AVISTA CORPORATION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. -10						
1979	2,232,386.64	1,535,355	1,476,461	979,164	15.74	62,209
1980	3,613,486.74	2,435,064	2,341,659	1,633,176	16.27	100,380
1981	1,188,816.78	783,991	753,918	553,780	16.82	32,924
1982	3,057,573.84	1,972,358	1,896,701	1,466,630	17.37	84,435
1983	1,760,449.80	1,109,340	1,066,787	869,708	17.94	48,479
1984	174,175.18	107,110	103,001	88,592	18.52	4,784
1985	1,268,726.53	760,602	731,427	664,172	19.11	34,755
1986	1,454,239.48	848,957	816,392	783,271	19.71	39,740
1987	2,125,074.33	1,206,636	1,160,351	1,177,231	20.32	57,935
1988	738,478.04	407,130	391,513	420,813	20.95	20,087
1989	746,785.16	399,387	384,067	437,397	21.58	20,269
1990	936,690.47	485,248	466,635	563,725	22.22	25,370
1991	2,292,089.60	1,147,796	1,103,768	1,417,531	22.88	61,955
1992	1,263,412.21	610,824	587,394	802,359	23.54	34,085
1993	761,132.68	354,632	341,029	496,217	24.21	20,496
1994	1,278,850.78	573,076	551,094	855,642	24.89	34,377
1995	1,716,748.47	738,279	709,960	1,178,463	25.58	46,070
1996	1,086,032.27	447,140	429,988	764,647	26.28	29,096
1997	1,753,352.54	689,737	663,280	1,265,408	26.98	46,902
1998	3,361,601.70	1,259,014	1,210,720	2,487,042	27.70	89,785
1999	4,547,615.96	1,617,419	1,555,377	3,447,001	28.42	121,288
2000	2,907,496.72	979,271	941,708	2,256,538	29.14	77,438
2001	1,820,028.31	577,726	555,565	1,446,466	29.88	48,409
2002	1,508,192.38	449,509	432,267	1,226,745	30.62	40,064
2003	2,719,392.95	757,794	728,726	2,262,606	31.36	72,149
2004	3,645,506.67	943,326	907,142	3,102,915	32.12	96,604
2005	4,560,191.89	1,090,424	1,048,597	3,967,614	32.87	120,706
2006	3,937,910.25	862,225	829,151	3,502,550	33.64	104,119
2007	2,663,148.81	529,383	509,077	2,420,387	34.41	70,340
2008	5,230,836.58	934,322	898,483	4,855,437	35.18	138,017
2009	7,491,608.50	1,183,127	1,137,744	7,103,025	35.97	197,471
2010	4,922,754.80	676,879	650,915	4,764,115	36.75	129,636
2011	10,770,171.19	1,258,053	1,209,796	10,637,392	37.54	283,362
2012	5,057,486.34	484,780	466,185	5,097,050	38.34	132,943
2013	2,558,568.57	190,987	183,661	2,630,764	39.15	67,197
2014	11,266,458.42	604,907	581,704	11,811,400	39.95	295,655
2015	4,751,470.17	153,088	147,216	5,079,401	40.77	124,587
2016	4,675,224.30	50,193	48,267	5,094,480	41.59	122,493
	126,490,152.95	37,766,780	36,318,568	102,820,600		3,384,033

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.4 2.68

AVISTA CORPORATION

ACCOUNT 363 STORAGE BATTERY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
2015	2,597,845.27	259,785	214,597	2,383,248	13.50	176,537
	2,597,845.27	259,785	214,597	2,383,248		176,537
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 6.80

AVISTA CORPORATION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -60						
1946	11,255.15	14,348	12,447	5,561	13.21	421
1947	62,697.09	79,326	68,817	31,498	13.60	2,316
1948	75,528.52	94,799	82,240	38,606	14.01	2,756
1949	215,659.01	268,452	232,888	112,166	14.43	7,773
1950	176,865.14	218,288	189,370	93,614	14.86	6,300
1951	229,617.10	280,912	243,698	123,689	15.30	8,084
1952	242,386.78	293,788	254,868	132,951	15.76	8,436
1953	282,247.32	338,765	293,887	157,709	16.24	9,711
1954	289,245.64	343,749	298,210	164,583	16.72	9,843
1955	347,665.17	408,899	354,730	201,534	17.22	11,703
1956	477,376.78	555,460	481,875	281,928	17.73	15,901
1957	411,344.37	473,263	410,567	247,584	18.26	13,559
1958	343,650.98	390,811	339,038	210,804	18.80	11,213
1959	368,232.18	413,781	358,965	230,206	19.35	11,897
1960	276,278.01	306,642	266,019	176,026	19.91	8,841
1961	645,460.16	707,342	613,636	419,100	20.48	20,464
1962	423,071.16	457,492	396,885	280,029	21.07	13,290
1963	425,548.17	453,886	393,757	287,120	21.67	13,250
1964	398,240.49	418,777	363,299	273,886	22.28	12,293
1965	603,985.15	625,912	542,993	423,383	22.90	18,488
1966	498,483.09	508,852	441,441	356,132	23.53	15,135
1967	647,504.14	650,768	564,557	471,450	24.17	19,506
1968	573,697.89	567,410	492,242	425,675	24.82	17,150
1969	812,357.99	790,262	685,571	614,202	25.48	24,105
1970	983,372.19	940,167	815,617	757,779	26.16	28,967
1971	1,323,346.50	1,243,056	1,078,380	1,038,974	26.84	38,710
1972	1,148,469.76	1,059,275	918,946	918,606	27.53	33,367
1973	1,939,013.99	1,755,506	1,522,943	1,579,479	28.22	55,970
1974	1,254,540.55	1,113,871	966,309	1,040,956	28.93	35,982
1975	2,087,096.95	1,816,609	1,575,951	1,763,404	29.64	59,494
1976	2,392,821.60	2,039,718	1,769,504	2,059,011	30.37	67,798
1977	2,735,677.51	2,282,824	1,980,404	2,396,680	31.10	77,064
1978	3,069,087.59	2,505,112	2,173,244	2,737,296	31.84	85,970
1979	4,142,014.69	3,304,466	2,866,702	3,760,522	32.59	115,389
1980	3,457,007.72	2,694,143	2,337,233	3,193,979	33.34	95,800
1981	4,149,666.23	3,156,269	2,738,138	3,901,328	34.10	114,408
1982	2,964,361.20	2,198,560	1,907,303	2,835,675	34.87	81,321
1983	3,345,269.07	2,416,836	2,096,662	3,255,769	35.65	91,326
1984	3,762,946.06	2,645,381	2,294,931	3,725,783	36.44	102,244
1985	4,719,408.59	3,226,037	2,798,663	4,752,391	37.23	127,650
1986	3,942,907.60	2,618,595	2,271,693	4,036,959	38.02	106,180
1987	2,946,808.38	1,898,310	1,646,829	3,068,064	38.83	79,013
1988	2,845,972.78	1,776,570	1,541,217	3,012,339	39.64	75,992

AVISTA CORPORATION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -60						
1989	2,570,461.82	1,552,723	1,347,024	2,765,715	40.46	68,357
1990	2,471,311.53	1,442,930	1,251,776	2,702,322	41.28	65,463
1991	3,080,732.29	1,735,808	1,505,855	3,423,317	42.11	81,295
1992	3,722,305.87	2,020,349	1,752,701	4,202,988	42.95	97,858
1993	4,049,613.62	2,114,287	1,834,194	4,645,188	43.79	106,079
1994	4,873,419.21	2,442,402	2,118,841	5,678,630	44.64	127,209
1995	11,292,008.32	5,420,164	4,702,120	13,365,093	45.50	293,738
1996	8,031,500.38	3,685,109	3,196,919	9,653,482	46.36	208,229
1997	7,114,196.90	3,113,628	2,701,146	8,681,569	47.22	183,854
1998	7,351,861.06	3,058,374	2,653,212	9,109,766	48.10	189,392
1999	7,217,459.80	2,847,952	2,470,666	9,077,270	48.97	185,364
2000	7,760,459.24	2,894,093	2,510,694	9,906,041	49.85	198,717
2001	6,361,165.70	2,232,820	1,937,024	8,240,841	50.74	162,413
2002	4,445,834.66	1,463,142	1,269,310	5,844,025	51.63	113,190
2003	5,926,475.58	1,819,191	1,578,191	7,904,170	52.53	150,470
2004	6,826,562.35	1,944,205	1,686,644	9,235,856	53.43	172,859
2005	6,064,713.44	1,592,836	1,381,823	8,321,719	54.33	153,170
2006	8,015,409.50	1,925,622	1,670,523	11,154,132	55.24	201,921
2007	10,342,637.59	2,253,040	1,954,566	14,593,654	56.15	259,905
2008	11,421,455.15	2,229,468	1,934,116	16,340,212	57.07	286,319
2009	17,600,208.18	3,037,092	2,634,749	25,525,584	57.99	440,172
2010	14,545,821.25	2,180,477	1,891,615	21,381,699	58.91	362,955
2011	15,838,189.96	2,011,577	1,745,091	23,596,013	59.84	394,318
2012	18,796,816.07	1,957,275	1,697,982	28,376,924	60.77	466,956
2013	24,852,830.16	2,012,880	1,746,221	38,018,307	61.71	616,080
2014	25,350,980.83	1,472,791	1,277,681	39,283,888	62.64	627,137
2015	31,590,771.75	1,104,413	958,105	49,587,130	63.58	779,917
2016	18,591,243.20	215,064	186,573	29,559,416	64.53	458,072
	358,154,631.85	112,133,001	97,278,031	475,769,380		9,206,489
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.7 2.57

AVISTA CORPORATION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -50						
1940	37,707.66	50,669	42,226	14,335	6.25	2,294
1941	59,912.92	80,103	66,755	23,114	6.52	3,545
1942	95,367.85	126,840	105,705	37,347	6.80	5,492
1943	51,226.06	67,759	56,468	20,371	7.09	2,873
1944	83,092.35	109,308	91,094	33,545	7.38	4,545
1945	72,291.08	94,538	78,785	29,652	7.69	3,856
1946	157,582.47	204,858	170,723	65,651	8.00	8,206
1947	204,911.51	264,695	220,589	86,778	8.33	10,418
1948	252,405.56	323,899	269,928	108,680	8.67	12,535
1949	348,995.48	444,796	370,680	152,813	9.02	16,942
1950	203,800.03	257,910	214,935	90,765	9.38	9,676
1951	349,190.87	438,582	365,501	158,285	9.76	16,218
1952	369,669.83	460,699	383,933	170,572	10.15	16,805
1953	401,864.44	496,704	413,939	188,858	10.56	17,884
1954	3,368.99	4,129	3,441	1,612	10.98	147
1955	419,694.24	509,721	424,787	204,754	11.42	17,929
1956	710,001.12	854,312	711,959	353,043	11.87	29,742
1957	470,904.54	561,080	467,588	238,769	12.34	19,349
1958	389,051.76	458,791	382,343	201,235	12.83	15,685
1959	303,873.63	354,543	295,466	160,344	13.33	12,029
1960	243,687.97	281,156	234,307	131,225	13.85	9,475
1961	556,227.32	634,374	528,669	305,672	14.38	21,257
1962	295,276.71	332,705	277,267	165,648	14.93	11,095
1963	335,908.06	373,780	311,497	192,365	15.49	12,419
1964	273,188.11	300,030	250,036	159,746	16.07	9,941
1965	452,457.69	490,236	408,548	270,139	16.66	16,215
1966	363,677.26	388,500	323,765	221,751	17.27	12,840
1967	318,107.30	334,886	279,084	198,077	17.89	11,072
1968	321,281.78	333,090	277,587	204,336	18.53	11,027
1969	423,615.90	432,298	360,265	275,159	19.18	14,346
1970	801,789.11	804,992	670,857	531,827	19.84	26,806
1971	902,071.71	890,575	742,179	610,929	20.51	29,787
1972	775,032.42	751,971	626,671	535,878	21.19	25,289
1973	1,343,183.62	1,279,725	1,066,485	948,290	21.89	43,321
1974	1,177,435.34	1,100,896	917,454	848,699	22.60	37,553
1975	1,545,679.94	1,417,381	1,181,204	1,137,316	23.32	48,770
1976	1,605,323.25	1,442,792	1,202,381	1,205,604	24.05	50,129
1977	1,462,482.92	1,287,343	1,072,834	1,120,890	24.79	45,215
1978	1,977,808.90	1,704,377	1,420,378	1,546,335	25.53	60,569
1979	2,045,290.64	1,723,658	1,436,446	1,631,490	26.29	62,057
1980	2,240,962.88	1,845,433	1,537,930	1,823,514	27.06	67,388
1981	2,208,014.93	1,775,244	1,479,436	1,832,586	27.84	65,826
1982	2,257,253.43	1,770,240	1,475,266	1,910,614	28.63	66,735

AVISTA CORPORATION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -50						
1983	2,551,495.35	1,950,631	1,625,599	2,201,644	29.42	74,835
1984	2,834,809.86	2,109,821	1,758,263	2,493,952	30.23	82,499
1985	3,659,471.82	2,649,476	2,207,996	3,281,212	31.04	105,709
1986	4,061,447.66	2,857,228	2,381,130	3,711,041	31.86	116,480
1987	2,320,208.22	1,584,134	1,320,171	2,160,141	32.69	66,080
1988	151,608.52	100,328	83,610	143,803	33.53	4,289
1989	3,462,708.81	2,217,865	1,848,304	3,345,759	34.38	97,317
1990	3,069,434.40	1,900,732	1,584,014	3,020,138	35.23	85,726
1991	2,667,971.04	1,594,780	1,329,043	2,672,914	36.09	74,062
1992	1,954,754.49	1,125,939	938,325	1,993,807	36.96	53,945
1993	2,541,042.86	1,407,725	1,173,157	2,638,407	37.84	69,725
1994	2,084,075.62	1,108,739	923,991	2,202,122	38.72	56,873
1995	8,590,440.11	4,378,934	3,649,275	9,236,385	39.61	233,183
1996	4,454,789.69	2,170,574	1,808,893	4,873,292	40.51	120,298
1997	3,887,681.23	1,806,780	1,505,718	4,325,804	41.41	104,463
1998	4,154,719.16	1,836,407	1,530,408	4,701,671	42.32	111,098
1999	4,940,311.74	2,069,966	1,725,049	5,685,419	43.24	131,485
2000	5,764,014.91	2,282,550	1,902,210	6,743,812	44.16	152,713
2001	3,910,946.10	1,458,802	1,215,723	4,650,696	45.08	103,165
2002	2,665,284.96	931,517	776,299	3,221,628	46.02	70,005
2003	3,840,787.95	1,252,078	1,043,445	4,717,737	46.96	100,463
2004	3,628,397.36	1,097,608	914,714	4,527,882	47.90	94,528
2005	2,844,656.79	792,934	660,808	3,606,177	48.85	73,821
2006	4,221,683.79	1,076,529	897,148	5,435,378	49.80	109,144
2007	5,947,732.74	1,375,443	1,146,254	7,775,345	50.75	153,209
2008	8,225,583.77	1,704,793	1,420,725	10,917,651	51.71	211,132
2009	9,949,236.76	1,820,710	1,517,326	13,406,529	52.68	254,490
2010	11,354,358.78	1,805,343	1,504,520	15,527,018	53.64	289,467
2011	14,085,353.95	1,894,551	1,578,863	19,549,168	54.62	357,912
2012	10,915,499.13	1,203,434	1,002,907	15,370,342	55.59	276,495
2013	14,375,752.71	1,236,243	1,030,249	20,533,380	56.56	363,037
2014	10,034,360.52	617,113	514,284	14,537,257	57.54	252,646
2015	16,326,429.29	604,160	503,489	23,986,155	58.52	409,880
2016	16,425,206.19	201,291	167,750	24,470,060	59.51	411,192
	230,812,925.86	82,084,776	68,407,051	277,812,338		6,256,668
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.4 2.71

AVISTA CORPORATION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. -30						
1909	89,707.81	112,169	114,718	1,902	2.29	831
1910	95,034.66	118,459	121,151	2,394	2.47	969
1911	50,429.37	62,652	64,076	1,482	2.66	557
1912	7,787.97	9,643	9,862	262	2.85	92
1913	5,536.68	6,834	6,989	209	3.03	69
1914	1,857.17	2,285	2,337	77	3.22	24
1915	81,689.60	100,161	102,437	3,759	3.41	1,102
1916	7,034.30	8,596	8,791	354	3.60	98
1917	5,794.37	7,057	7,217	316	3.79	83
1918	842.38	1,023	1,046	49	3.97	12
1921	5,914.93	7,108	7,270	419	4.54	92
1923	1,002.96	1,197	1,224	80	4.92	16
1924	308.97	367	375	27	5.11	5
1926	4,300.19	5,079	5,194	396	5.49	72
1927	21,712.37	25,549	26,130	2,096	5.69	368
1928	52,045.99	61,018	62,404	5,256	5.89	892
1929	93,478.37	109,187	111,668	9,854	6.09	1,618
1930	44,992.85	52,359	53,549	4,942	6.29	786
1931	804.31	933	954	92	6.49	14
1934	3,755.24	4,302	4,400	482	7.13	68
1936	14,634.43	16,624	17,002	2,023	7.57	267
1937	7,074.38	8,001	8,183	1,014	7.80	130
1938	3,715.09	4,183	4,278	552	8.03	69
1939	13.78	15	15	3	8.27	
1940	3,817.58	4,259	4,356	607	8.51	71
1941	2,928.46	3,251	3,325	482	8.76	55
1944	11.96	13	13	3	9.53	
1945	3,386.89	3,683	3,767	636	9.81	65
1946	412.60	446	456	80	10.09	8
1947	7,835.09	8,425	8,616	1,570	10.37	151
1948	24,710.77	26,411	27,011	5,113	10.67	479
1949	15,900.55	16,891	17,275	3,396	10.97	310
1950	46,307.65	48,882	49,993	10,207	11.28	905
1951	22,772.61	23,881	24,424	5,180	11.60	447
1952	26,039.65	27,121	27,737	6,115	11.93	513
1953	42,480.57	43,931	44,929	10,296	12.27	839
1954	11,589.71	11,898	12,168	2,899	12.62	230
1955	27,880.55	28,410	29,056	7,189	12.97	554
1956	7,052.35	7,130	7,292	1,876	13.34	141
1957	2,407.23	2,414	2,469	660	13.72	48
1958	10,160.95	10,103	10,333	2,876	14.11	204
1959	3,135.02	3,090	3,160	916	14.51	63
1960	4,259.66	4,160	4,255	1,283	14.93	86

AVISTA CORPORATION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. -30						
1961	23,939.74	23,155	23,681	7,441	15.36	484
1962	31.00	30	31	9	15.80	1
1963	23,760.84	22,523	23,035	7,854	16.25	483
1964	22,033.95	20,667	21,137	7,507	16.71	449
1965	17,552.76	16,281	16,651	6,168	17.19	359
1966	23,578.70	21,615	22,106	8,546	17.69	483
1967	6,940.99	6,286	6,429	2,594	18.20	143
1971	39,813.08	34,168	34,944	16,813	20.39	825
1972	39,722.38	33,591	34,354	17,285	20.97	824
1973	135,043.94	112,414	114,968	60,589	21.58	2,808
1974	219,580.96	179,837	183,923	101,532	22.20	4,574
1975	247,724.26	199,505	204,038	118,004	22.83	5,169
1976	191,147.09	151,249	154,686	93,805	23.48	3,995
1977	352,397.75	273,725	279,944	178,173	24.15	7,378
1978	321,734.78	245,098	250,667	167,588	24.84	6,747
1979	384,678.78	287,212	293,738	206,344	25.54	8,079
1980	371,625.32	271,669	277,842	205,271	26.26	7,817
1981	359,772.75	257,238	263,083	204,622	27.00	7,579
1982	380,965.74	266,200	272,248	223,007	27.75	8,036
1983	387,409.45	264,241	270,245	233,387	28.52	8,183
1984	946,416.98	629,320	643,619	586,723	29.31	20,018
1985	635,309.74	411,440	420,789	405,114	30.11	13,454
1986	733,370.21	462,075	472,574	480,807	30.92	15,550
1987	590,428.27	361,389	369,600	397,957	31.75	12,534
1988	1,155,016.05	685,700	701,280	800,241	32.60	24,547
1989	734,598.21	422,415	432,013	522,965	33.46	15,630
1990	1,082,393.37	602,004	615,682	791,429	34.33	23,054
1991	1,143,303.38	614,092	628,045	858,249	35.21	24,375
1992	2,596,282.88	1,343,891	1,374,426	2,000,742	36.11	55,407
1993	2,503,065.96	1,246,277	1,274,594	1,979,392	37.02	53,468
1994	4,387,024.73	2,097,783	2,145,448	3,557,684	37.93	93,796
1995	3,774,256.34	1,728,719	1,767,998	3,138,535	38.86	80,765
1996	2,787,119.55	1,219,841	1,247,558	2,375,697	39.80	59,691
1997	3,823,948.76	1,595,734	1,631,992	3,339,141	40.74	81,962
1998	3,270,212.68	1,296,639	1,326,101	2,925,175	41.70	70,148
1999	2,913,597.94	1,094,639	1,119,511	2,668,166	42.66	62,545
2000	3,577,702.88	1,269,727	1,298,577	3,352,437	43.62	76,856
2001	2,544,478.24	849,548	868,851	2,438,971	44.59	54,698
2002	2,208,827.33	690,590	706,281	2,165,195	45.57	47,514
2003	2,557,807.89	745,399	762,336	2,562,814	46.55	55,055
2004	5,699,662.00	1,538,743	1,573,706	5,835,855	47.54	122,757
2005	2,994,445.83	744,183	761,092	3,131,688	48.53	64,531
2006	4,420,951.35	1,003,870	1,026,679	4,720,558	49.52	95,326

AVISTA CORPORATION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. -30						
2007	3,988,544.96	820,129	838,764	4,346,344	50.51	86,049
2008	5,516,730.45	1,014,803	1,037,861	6,133,889	51.51	119,082
2009	3,696,540.03	600,688	614,336	4,191,166	52.50	79,832
2010	2,997,523.17	422,138	431,730	3,465,050	53.50	64,767
2011	4,757,508.76	566,957	579,839	5,604,922	54.50	102,843
2012	2,987,990.07	291,329	297,948	3,586,439	55.50	64,621
2013	2,377,674.71	180,297	184,394	2,906,583	56.50	51,444
2014	4,170,791.60	225,936	231,069	5,190,960	57.50	90,278
2015	6,793,866.10	220,801	225,818	8,606,208	58.50	147,115
2016	4,972,304.54	53,845	55,069	6,408,927	59.50	107,713
	103,751,707.24	30,736,845	31,435,235	103,441,985		2,225,244
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.5 2.14

AVISTA CORPORATION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. -30						
1973	637.37	661	741	88	7.06	12
1982	403,759.18	371,169	415,911	108,976	10.25	10,632
1983	1,412,621.26	1,277,093	1,431,038	405,370	10.66	38,027
1984	2,019,379.07	1,793,374	2,009,554	615,639	11.09	55,513
1985	2,903,894.22	2,532,538	2,837,819	937,243	11.52	81,358
1986	2,244,530.45	1,919,125	2,150,463	767,427	11.98	64,059
1987	1,719,674.97	1,440,986	1,614,688	620,889	12.44	49,911
1989	2,041,622.97	1,636,445	1,833,708	820,402	13.42	61,133
1990	2,673,644.33	2,091,386	2,343,489	1,132,249	13.94	81,223
1991	2,964,432.02	2,259,422	2,531,781	1,321,981	14.48	91,297
1992	4,809,262.82	3,567,227	3,997,233	2,254,809	15.03	150,021
1993	5,751,038.00	4,144,066	4,643,606	2,832,743	15.60	181,586
1994	7,095,508.68	4,954,666	5,551,919	3,672,242	16.20	226,682
1995	6,458,281.56	4,363,364	4,889,339	3,506,427	16.81	208,592
1996	5,337,252.91	3,479,136	3,898,523	3,039,906	17.45	174,207
1997	5,257,628.31	3,300,308	3,698,139	3,136,778	18.10	173,303
1998	4,461,901.96	2,688,113	3,012,148	2,788,325	18.78	148,473
1999	5,184,746.62	2,988,794	3,349,074	3,391,097	19.48	174,081
2000	3,722,948.11	2,045,168	2,291,700	2,548,133	20.21	126,083
2001	2,573,065.90	1,342,778	1,504,641	1,840,345	20.95	87,845
2002	2,356,605.94	1,162,417	1,302,539	1,761,049	21.72	81,080
2003	3,448,123.82	1,599,647	1,792,474	2,690,087	22.51	119,506
2004	6,442,664.11	2,792,631	3,129,264	5,246,199	23.33	224,869
2005	5,010,563.63	2,017,368	2,260,549	4,253,184	24.16	176,042
2006	7,559,253.87	2,802,079	3,139,851	6,687,179	25.02	267,273
2007	8,965,133.02	3,030,215	3,395,488	8,259,185	25.90	318,887
2008	9,258,849.11	2,820,032	3,159,968	8,876,536	26.80	331,214
2009	8,410,063.83	2,277,252	2,551,760	8,381,323	27.71	302,466
2010	6,922,487.17	1,635,251	1,832,370	7,166,863	28.64	250,240
2011	7,221,659.41	1,451,127	1,626,051	7,762,106	29.59	262,322
2012	5,558,797.19	918,769	1,029,520	6,196,916	30.55	202,845
2013	9,233,134.01	1,189,985	1,333,430	10,669,644	31.53	338,397
2014	9,846,356.32	910,611	1,020,379	11,779,884	32.51	362,346
2015	14,777,355.77	823,365	922,616	18,287,947	33.50	545,909
2016	10,227,398.26	189,994	212,897	13,082,721	34.50	379,209
	184,274,276.17	73,816,562	82,714,670	156,841,889		6,346,643

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.7 3.44

AVISTA CORPORATION

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2						
NET SALVAGE PERCENT.. -10						
1947	27,281.90	26,869	30,010			
1948	110,024.76	107,611	121,027			
1949	48,672.66	47,275	53,540			
1950	118,356.90	114,127	130,193			
1951	105,675.60	101,182	116,104	139	6.09	23
1952	90,080.43	85,596	98,220	868	6.40	136
1953	108,137.27	101,995	117,037	1,914	6.70	286
1954	140,344.72	131,354	150,726	3,653	7.01	521
1955	191,191.49	177,511	203,690	6,621	7.33	903
1956	195,095.28	179,629	206,120	8,485	7.66	1,108
1957	187,983.16	171,629	196,940	9,841	7.99	1,232
1958	139,946.60	126,658	145,337	8,604	8.33	1,033
1959	169,473.45	151,993	174,409	12,012	8.68	1,384
1960	142,703.67	126,815	145,517	11,457	9.03	1,269
1961	140,686.88	123,804	142,062	12,694	9.40	1,350
1962	117,181.89	102,077	117,131	11,769	9.78	1,203
1963	99,680.70	85,923	98,595	11,054	10.17	1,087
1964	119,303.64	101,721	116,723	14,511	10.57	1,373
1965	123,708.44	104,260	119,636	16,443	10.99	1,496
1966	145,572.91	121,255	139,137	20,993	11.41	1,840
1967	296,695.57	244,079	280,075	46,290	11.85	3,906
1968	201,908.33	163,976	188,159	33,940	12.30	2,759
1969	251,240.93	201,277	230,961	45,404	12.77	3,556
1970	300,976.13	237,810	272,882	58,192	13.24	4,395
1971	710,937.86	553,577	635,217	146,815	13.73	10,693
1972	773,859.08	593,514	681,044	170,201	14.23	11,961
1973	1,221,954.03	922,597	1,058,660	285,489	14.74	19,368
1974	1,321,004.24	981,005	1,125,682	327,423	15.27	21,442
1975	1,683,915.79	1,229,228	1,410,512	441,795	15.81	27,944
1976	1,907,446.97	1,367,832	1,569,557	528,635	16.36	32,313
1977	2,261,330.14	1,591,976	1,826,757	660,706	16.92	39,049
1978	2,689,203.09	1,856,696	2,130,518	827,605	17.50	47,292
1979	3,097,136.66	2,095,588	2,404,641	1,002,209	18.09	55,401
1980	2,288,016.81	1,515,980	1,739,554	777,264	18.69	41,587
1981	2,857,221.43	1,852,325	2,125,502	1,017,442	19.30	52,717
1982	2,073,990.95	1,314,469	1,508,324	773,066	19.92	38,809
1983	3,358,861.45	2,078,480	2,385,010	1,309,738	20.56	63,703
1984	4,090,015.24	2,469,690	2,833,915	1,665,102	21.20	78,543
1985	3,700,242.53	2,177,145	2,498,226	1,572,041	21.86	71,914
1986	3,387,691.92	1,940,927	2,227,171	1,499,290	22.52	66,576
1987	2,036,984.10	1,134,637	1,301,971	938,712	23.20	40,462
1988	1,381,504.69	747,214	857,412	662,243	23.89	27,721
1989	2,687,001.96	1,409,308	1,617,150	1,338,552	24.59	54,435

AVISTA CORPORATION

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2						
NET SALVAGE PERCENT.. -10						
1990	2,658,353.83	1,350,712	1,549,912	1,374,277	25.29	54,341
1991	3,156,773.88	1,550,797	1,779,505	1,692,946	26.01	65,088
1992	3,769,747.50	1,787,486	2,051,101	2,095,621	26.74	78,370
1993	4,017,743.02	1,836,442	2,107,276	2,312,241	27.47	84,173
1994	4,633,719.38	2,036,645	2,337,005	2,760,086	28.22	97,806
1995	10,376,210.64	4,378,574	5,024,317	6,389,515	28.97	220,556
1996	4,535,202.69	1,833,106	2,103,449	2,885,274	29.73	97,049
1997	4,007,014.76	1,547,373	1,775,576	2,632,140	30.50	86,300
1998	3,708,933.09	1,364,580	1,565,825	2,514,001	31.28	80,371
1999	3,431,669.29	1,199,114	1,375,957	2,398,879	32.07	74,801
2000	3,083,468.52	1,019,715	1,170,100	2,221,715	32.87	67,591
2001	2,793,498.56	871,521	1,000,051	2,072,797	33.67	61,562
2002	2,717,179.92	796,183	913,602	2,075,296	34.48	60,188
2003	3,706,559.09	1,014,982	1,164,669	2,912,546	35.30	82,508
2004	4,962,205.77	1,263,571	1,449,920	4,008,506	36.12	110,977
2005	6,065,836.92	1,425,362	1,635,571	5,036,850	36.96	136,278
2006	9,993,623.71	2,151,767	2,469,105	8,523,881	37.80	225,499
2007	12,686,256.35	2,482,155	2,848,218	11,106,664	38.64	287,440
2008	9,775,900.24	1,715,934	1,968,996	8,784,494	39.50	222,392
2009	12,010,700.80	1,866,559	2,141,835	11,069,936	40.36	274,280
2010	10,807,675.60	1,462,041	1,677,660	10,210,783	41.22	247,714
2011	16,105,481.85	1,847,073	2,119,476	15,596,554	42.10	370,464
2012	10,410,068.61	981,815	1,126,611	10,324,464	42.97	240,271
2013	7,911,537.53	581,427	667,175	8,035,516	43.86	183,208
2014	11,731,107.05	617,725	708,825	12,195,393	44.75	272,523
2015	18,213,106.62	575,388	660,245	19,374,172	45.65	424,407
2016	7,753,994.62	81,626	93,664	8,435,730	46.55	181,219
	242,123,812.09	70,608,287	81,016,700	185,319,493		5,220,166
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.5 2.16

AVISTA CORPORATION

ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -40						
1943	6,359.50	8,040	8,395	508	6.30	81
1944	21,959.17	27,617	28,838	1,905	6.61	288
1945	21,808.63	27,272	28,477	2,055	6.94	296
1946	34,176.26	42,481	44,359	3,488	7.29	478
1947	91,888.44	113,504	118,521	10,123	7.65	1,323
1948	67,241.88	82,509	86,156	7,983	8.03	994
1949	75,990.29	92,605	96,698	9,688	8.42	1,151
1950	51,516.51	62,314	65,068	7,055	8.84	798
1951	84,346.71	101,226	105,700	12,385	9.28	1,335
1952	137,145.19	163,203	170,416	21,587	9.75	2,214
1954	196,224.30	229,282	239,416	35,298	10.75	3,284
1955	230,164.69	266,211	277,977	44,254	11.30	3,916
1956	270,204.92	309,265	322,934	55,353	11.86	4,667
1957	244,780.23	277,053	289,298	53,394	12.45	4,289
1958	176,960.56	197,968	206,718	41,027	13.06	3,141
1959	262,383.14	289,968	302,784	64,552	13.69	4,715
1960	120,826.80	131,838	137,665	31,493	14.34	2,196
1961	229,404.48	247,051	257,970	63,196	15.00	4,213
1962	221,860.23	235,724	246,142	64,462	15.67	4,114
1963	222,700.27	233,308	243,620	68,160	16.36	4,166
1964	253,137.87	261,432	272,987	81,406	17.05	4,775
1965	253,255.20	257,682	269,071	85,486	17.76	4,813
1966	301,763.25	302,357	315,720	106,749	18.48	5,776
1967	285,751.39	281,885	294,344	105,708	19.20	5,506
1968	19,341.30	18,771	19,601	7,477	19.94	375
1969	148,439.36	141,665	147,926	59,889	20.69	2,895
1970	141,588.86	132,781	138,650	59,574	21.46	2,776
1971	214,363.00	197,471	206,199	93,909	22.23	4,224
1972	260,504.92	235,546	245,957	118,750	23.02	5,159
1973	274,997.49	243,968	254,751	130,245	23.81	5,470
1974	443,907.43	386,076	403,140	218,330	24.62	8,868
1975	524,481.30	446,894	466,646	267,628	25.44	10,520
1976	652,864.74	544,613	568,683	345,328	26.27	13,145
1977	786,288.55	641,516	669,869	430,935	27.12	15,890
1978	849,353.31	677,415	707,355	481,740	27.97	17,223
1979	923,816.04	719,693	751,502	541,840	28.83	18,794
1980	771,492.26	586,575	612,500	467,589	29.70	15,744
1981	785,321.36	582,203	607,935	491,515	30.58	16,073
1982	635,457.66	458,921	479,204	410,437	31.47	13,042
1983	804,845.55	565,645	590,645	536,139	32.37	16,563
1984	978,310.40	668,382	697,923	671,712	33.28	20,184
1985	1,022,161.09	678,091	708,061	722,965	34.20	21,139
1986	907,264.06	583,884	609,690	660,480	35.12	18,806

AVISTA CORPORATION

ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -40						
1987	828,543.90	516,624	539,457	620,504	36.05	17,212
1988	903,471.87	545,054	569,144	695,717	36.99	18,808
1989	792,591.25	462,116	482,540	627,088	37.93	16,533
1990	946,520.53	532,503	556,038	769,091	38.88	19,781
1991	1,079,517.24	585,230	611,096	900,228	39.83	22,602
1992	1,351,283.37	704,619	735,761	1,156,036	40.79	28,341
1993	1,434,082.78	718,140	749,880	1,257,836	41.75	30,128
1994	1,645,925.32	789,843	824,752	1,479,543	42.72	34,633
1995	2,626,925.73	1,205,733	1,259,023	2,418,673	43.69	55,360
1996	1,676,715.70	734,549	767,014	1,580,388	44.66	35,387
1997	1,616,173.59	673,928	703,714	1,558,929	45.64	34,157
1998	1,446,464.00	572,623	597,932	1,427,118	46.62	30,612
1999	1,281,371.40	480,214	501,438	1,292,482	47.60	27,153
2000	1,530,388.49	541,249	565,171	1,577,373	48.58	32,470
2001	1,400,929.35	465,574	486,151	1,475,150	49.57	29,759
2002	1,624,094.74	505,110	527,435	1,746,298	50.56	34,539
2003	1,655,087.11	479,459	500,650	1,816,472	51.55	35,237
2004	1,140,676.59	306,119	319,649	1,277,298	52.54	24,311
2005	591,853.50	146,214	152,676	675,919	53.53	12,627
2006	957,403.87	215,906	225,448	1,114,917	54.53	20,446
2007	810,951.46	165,588	172,907	962,425	55.52	17,335
2008	750,977.49	137,162	143,224	908,144	56.52	16,068
2009	879,438.52	141,873	148,143	1,083,071	57.51	18,833
2010	975,489.35	136,364	142,391	1,223,294	58.51	20,907
2011	702,185.68	83,029	86,699	896,361	59.51	15,062
2012	5,135,185.91	496,634	518,584	6,670,676	60.51	110,241
2013	783,353.24	59,057	61,667	1,035,028	61.50	16,830
2014	265,023.69	14,270	14,901	356,132	62.50	5,698
2015	3,158,369.96	102,053	106,563	4,315,155	63.50	67,955
2016	1,653,495.61	17,802	18,589	2,296,305	64.50	35,602
	56,651,139.83	25,286,544	26,404,148	52,907,448		1,180,046

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.8 2.08

AVISTA CORPORATION

ACCOUNT 369.2 UNDERGROUND SERVICES - SPOKANE NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -40						
1956	4,113.93	4,709	4,628	1,132	11.86	95
1957	5,598.31	6,336	6,226	1,612	12.45	129
1958	4,041.74	4,522	4,444	1,214	13.06	93
1959	5,983.63	6,613	6,499	1,878	13.69	137
1960	3,309.61	3,611	3,549	1,084	14.34	76
1961	5,222.56	5,624	5,527	1,785	15.00	119
1962	5,047.74	5,363	5,270	1,797	15.67	115
1963	5,062.93	5,304	5,212	1,876	16.36	115
1964	5,750.73	5,939	5,836	2,215	17.05	130
1965	5,749.30	5,850	5,749	2,300	17.76	130
1966	6,846.16	6,860	6,741	2,844	18.48	154
1967	6,478.93	6,391	6,280	2,791	19.20	145
1968	1,840.37	1,786	1,755	822	19.94	41
1969	3,362.37	3,209	3,153	1,554	20.69	75
1971	3,576.87	3,295	3,238	1,770	22.23	80
1972	1,801.07	1,629	1,601	920	23.02	40
1973	6,303.46	5,592	5,495	3,330	23.81	140
1974	10,336.04	8,989	8,834	5,636	24.62	229
1975	11,855.24	10,101	9,926	6,671	25.44	262
1976	14,753.61	12,307	12,094	8,561	26.27	326
1977	17,764.72	14,494	14,243	10,628	27.12	392
1978	19,186.66	15,303	15,038	11,823	27.97	423
1979	20,866.00	16,256	15,975	13,237	28.83	459
1980	17,422.59	13,247	13,018	11,374	29.70	383
1981	17,733.02	13,146	12,919	11,907	30.58	389
1982	14,347.34	10,362	10,183	9,903	31.47	315
1983	18,171.03	12,771	12,550	12,889	32.37	398
1984	22,085.19	15,089	14,828	16,091	33.28	484
1985	23,073.73	15,307	15,042	17,261	34.20	505
1986	20,479.68	13,180	12,952	15,720	35.12	448
1987	18,700.69	11,660	11,458	14,723	36.05	408
1988	20,391.24	12,302	12,089	16,459	36.99	445
1989	17,887.58	10,429	10,249	14,794	37.93	390
1990	21,360.49	12,017	11,809	18,096	38.88	465
1991	19,193.74	10,405	10,225	16,646	39.83	418
1992	30,492.28	15,900	15,625	27,064	40.79	663
1993	32,359.59	16,205	15,925	29,378	41.75	704
1994	37,138.31	17,822	17,514	34,480	42.72	807
1995	59,270.66	27,205	26,734	56,245	43.69	1,287
1996	37,830.68	16,573	16,286	36,677	44.66	821
1997	36,464.33	15,205	14,942	36,108	45.64	791
1998	32,634.23	12,919	12,696	32,992	46.62	708
1999	28,908.87	10,834	10,647	29,825	47.60	627

AVISTA CORPORATION

ACCOUNT 369.2 UNDERGROUND SERVICES - SPOKANE NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -40						
2000	34,525.96	12,211	12,000	36,336	48.58	748
2001	31,603.97	10,503	10,321	33,925	49.57	684
2002	26,482.81	8,236	8,094	28,982	50.56	573
2003	37,335.56	10,816	10,629	41,641	51.55	808
2004	106,927.24	28,696	28,200	121,498	52.54	2,312
2005	206,025.91	50,897	50,017	238,419	53.53	4,454
2006	188,389.28	42,484	41,749	221,996	54.53	4,071
2007	303,519.03	61,976	60,904	364,023	55.52	6,557
2008	375,741.21	68,627	67,440	458,598	56.52	8,114
2009	342,370.18	55,232	54,277	425,041	57.51	7,391
2010	277,657.60	38,814	38,143	350,578	58.51	5,992
2011	175,415.55	20,742	20,383	225,199	59.51	3,784
2012	430,432.48	41,628	40,908	561,697	60.51	9,283
2013	14,790.85	1,115	1,096	19,611	61.50	319
2014	560,636.11	30,187	29,664	755,227	62.50	12,084
2015	205,593.59	6,643	6,528	281,303	63.50	4,430
2016	288,562.09	3,107	3,053	400,933	64.50	6,216
	4,306,806.67	934,575	918,410	5,111,119		93,181

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.9 2.16

AVISTA CORPORATION

ACCOUNT 369.3 UNDERGROUND SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -40						
1968	114,138.73	110,774	123,410	36,384	19.94	1,825
1969	191,443.71	182,707	203,548	64,473	20.69	3,116
1970	202,973.01	190,346	212,058	72,104	21.46	3,360
1971	276,763.90	254,955	284,037	103,432	22.23	4,653
1972	336,651.38	304,397	339,119	132,193	23.02	5,743
1973	360,532.41	319,852	356,337	148,408	23.81	6,233
1974	591,811.10	514,711	573,423	255,113	24.62	10,362
1975	487,703.44	415,556	462,958	219,827	25.44	8,641
1976	845,545.98	705,346	785,803	397,961	26.27	15,149
1977	1,018,755.02	831,180	925,991	500,266	27.12	18,446
1978	1,100,939.09	878,072	978,232	563,083	27.97	20,132
1979	1,197,568.75	932,959	1,039,379	637,217	28.83	22,103
1980	1,000,939.79	761,027	847,836	553,480	29.70	18,636
1981	1,018,003.41	754,703	840,790	584,415	30.58	19,111
1982	824,015.49	595,096	662,977	490,645	31.47	15,591
1983	1,045,050.94	734,462	818,240	644,831	32.37	19,921
1984	1,222,373.24	835,125	930,386	780,937	33.28	23,466
1985	1,327,545.74	880,681	981,138	877,426	34.20	25,656
1986	1,178,485.49	758,433	844,946	804,934	35.12	22,920
1987	1,018,364.91	634,983	707,414	718,297	36.05	19,925
1988	1,173,951.76	708,231	789,017	854,515	36.99	23,101
1989	990,663.05	577,600	643,486	743,442	37.93	19,600
1990	1,225,824.47	689,637	768,302	947,852	38.88	24,379
1991	1,399,999.18	758,970	845,544	1,114,455	39.83	27,980
1992	1,756,680.32	916,010	1,020,497	1,438,855	40.79	35,275
1993	1,864,472.23	933,664	1,040,165	1,570,096	41.75	37,607
1994	2,139,937.94	1,026,909	1,144,046	1,851,867	42.72	43,349
1995	3,416,106.55	1,567,959	1,746,812	3,035,737	43.69	69,484
1996	2,180,555.47	955,275	1,064,241	1,988,537	44.66	44,526
1997	2,102,050.03	876,534	976,518	1,966,352	45.64	43,084
1998	1,881,386.49	744,800	829,758	1,804,183	46.62	38,700
1999	1,666,765.94	624,647	695,899	1,637,573	47.60	34,403
2000	1,990,803.14	704,083	784,396	2,002,728	48.58	41,225
2001	1,822,454.97	605,660	674,746	1,876,691	49.57	37,859
2002	2,112,854.00	657,119	732,075	2,225,921	50.56	44,025
2003	2,148,453.97	622,381	693,375	2,314,461	51.55	44,897
2004	3,146,865.89	844,512	940,844	3,464,768	52.54	65,945
2005	3,400,203.91	840,000	935,817	3,824,468	53.53	71,445
2006	4,505,173.05	1,015,971	1,131,860	5,175,382	54.53	94,909
2007	4,312,960.68	880,663	981,118	5,057,027	55.52	91,085
2008	3,898,557.13	712,048	793,270	4,664,710	56.52	82,532
2009	3,924,264.55	633,070	705,283	4,788,687	57.51	83,267
2010	3,822,784.31	534,387	595,343	4,756,555	58.51	81,295

AVISTA CORPORATION

ACCOUNT 369.3 UNDERGROUND SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -40						
2011	2,640,249.41	312,194	347,805	3,348,544	59.51	56,269
2012	3,498,320.28	338,330	376,923	4,520,725	60.51	74,710
2013	3,053,727.74	230,221	256,482	4,018,737	61.50	65,345
2014	5,291,186.29	284,899	317,397	7,090,264	62.50	113,444
2015	5,628,178.41	181,858	202,602	7,676,848	63.50	120,895
2016	3,760,493.87	40,485	45,103	5,219,589	64.50	80,924
	96,115,530.56	31,413,482	34,996,746	99,564,997		1,976,548
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						50.4 2.06

AVISTA CORPORATION

ACCOUNT 370.1 METERS - IDAHO STANDARD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-L0.5						
NET SALVAGE PERCENT.. -2						
1939	1.73	2	2			
1940	58.13	59	59			
1941	64.26	66	66			
1942	21.49	22	22			
1943	2.59	3	3			
1946	77.04	74	49	30	1.09	28
1947	2,924.74	2,778	1,850	1,133	1.24	914
1948	9,422.97	8,896	5,925	3,686	1.34	2,751
1949	4,136.62	3,889	2,590	1,629	1.41	1,155
1950	7,352.17	6,866	4,573	2,926	1.52	1,925
1951	20,164.70	18,694	12,450	8,118	1.64	4,950
1952	16,030.36	14,761	9,831	6,520	1.75	3,726
1953	20,861.26	19,068	12,699	8,579	1.87	4,588
1954	21,787.18	19,766	13,164	9,059	1.99	4,552
1955	35,072.64	31,581	21,033	14,741	2.11	6,986
1956	21,428.41	19,137	12,745	9,112	2.24	4,068
1957	17,232.46	15,263	10,165	7,412	2.37	3,127
1958	12,546.77	11,020	7,339	5,459	2.50	2,184
1959	30,390.48	26,469	17,629	13,369	2.63	5,083
1960	30,432.39	26,282	17,504	13,537	2.76	4,905
1961	29,146.84	24,940	16,610	13,120	2.90	4,524
1962	31,261.89	26,520	17,663	14,224	3.03	4,694
1963	28,516.59	23,980	15,971	13,116	3.16	4,151
1964	24,250.10	20,214	13,463	11,272	3.29	3,426
1965	27,603.55	22,822	15,200	12,956	3.41	3,799
1966	36,133.79	29,629	19,733	17,123	3.53	4,851
1967	29,237.86	23,792	15,846	13,977	3.64	3,840
1968	32,928.26	26,608	17,721	15,866	3.74	4,242
1969	44,718.39	35,882	23,898	21,715	3.84	5,655
1970	35,296.02	28,121	18,729	17,273	3.94	4,384
1971	59,695.33	47,189	31,428	29,461	4.05	7,274
1972	70,477.68	55,313	36,839	35,048	4.15	8,445
1973	65,402.65	50,922	33,914	32,797	4.26	7,699
1974	88,905.06	68,617	45,699	44,984	4.38	10,270
1975	95,630.57	73,212	48,760	48,783	4.49	10,865
1976	123,678.80	93,773	62,453	63,699	4.62	13,788
1977	151,420.16	113,691	75,719	78,730	4.75	16,575
1978	165,314.78	122,812	81,794	86,827	4.89	17,756
1979	170,209.47	125,002	83,252	90,362	5.04	17,929
1980	115,165.13	83,533	55,634	61,834	5.20	11,891
1981	163,134.78	116,848	77,822	88,575	5.36	16,525
1982	366,131.51	258,722	172,310	201,144	5.53	36,373
1983	307,222.78	214,133	142,614	170,753	5.70	29,957

AVISTA CORPORATION

ACCOUNT 370.1 METERS - IDAHO STANDARD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-L0.5						
NET SALVAGE PERCENT.. -2						
1984	252,714.82	173,422	115,500	142,269	5.89	24,154
1985	361,439.57	244,140	162,599	206,069	6.08	33,893
1986	207,532.48	137,948	91,874	119,809	6.27	19,108
1987	138,051.44	90,120	60,020	80,792	6.48	12,468
1988	121,389.03	77,798	51,814	72,003	6.69	10,763
1989	146,024.74	91,767	61,117	87,828	6.91	12,710
1990	193,644.50	119,168	79,367	118,150	7.14	16,548
1991	211,179.65	127,209	84,722	130,681	7.37	17,731
1992	217,641.40	128,140	85,342	136,652	7.61	17,957
1993	254,761.74	146,385	97,493	162,364	7.86	20,657
1994	237,688.41	133,074	88,628	153,814	8.12	18,943
1995	368,093.71	200,658	133,640	241,816	8.38	28,856
1996	291,468.94	154,429	102,851	194,447	8.65	22,479
1997	307,686.68	157,965	105,206	208,634	8.94	23,337
1998	365,950.86	181,865	121,123	252,147	9.23	27,318
1999	255,999.85	122,873	81,834	179,286	9.53	18,813
2000	305,043.02	141,225	94,057	217,087	9.83	22,084
2001	206,716.74	91,954	61,242	149,609	10.15	14,740
2002	209,357.69	89,215	59,418	154,127	10.48	14,707
2003	276,399.50	112,458	74,898	207,029	10.82	19,134
2004	266,280.49	103,058	68,637	202,969	11.17	18,171
2005	248,369.88	91,060	60,646	192,691	11.53	16,712
2006	176,026.69	60,847	40,525	139,022	11.90	11,683
2007	244,474.31	79,103	52,683	196,681	12.29	16,003
	8,375,426.52	4,966,852	3,308,006	5,234,929		758,824
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.9 9.06

AVISTA CORPORATION

ACCOUNT 370.2 METERS - IDAHO AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. -2						
2008	11,203,843.20	6,071,997	4,044,054	7,383,866	7.03	1,050,337
2009	393,822.61	192,012	127,883	273,816	7.83	34,970
2010	277,396.73	119,026	79,273	203,672	8.69	23,438
2011	1,070,930.41	393,246	261,909	830,440	9.60	86,504
2012	277,537.82	84,171	56,059	227,030	10.54	21,540
2013	16,792.74	3,974	2,647	14,482	11.52	1,257
2014	138,509.26	23,547	15,683	125,596	12.50	10,048
2015	652,392.77	66,544	44,319	621,122	13.50	46,009
2016	162,845.23	5,536	3,687	162,415	14.50	11,201
	14,194,070.77	6,960,053	4,635,514	9,842,438		1,285,304
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.7 9.06

AVISTA CORPORATION

ACCOUNT 370.3 METERS - WASHINGTON STANDARD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0						
NET SALVAGE PERCENT.. -2						
1954	8,163.53	7,668	7,794	533	2.77	192
1955	28,503.89	26,457	26,890	2,184	3.15	693
1956	19,158.82	17,577	17,865	1,677	3.52	476
1957	7,761.25	7,034	7,149	767	3.90	197
1958	10,105.96	9,048	9,196	1,112	4.28	260
1959	29,469.40	26,057	26,484	3,575	4.66	767
1960	30,151.52	26,317	26,748	4,007	5.05	793
1961	22,958.86	19,778	20,102	3,316	5.44	610
1962	22,827.25	19,412	19,730	3,554	5.82	611
1963	19,681.83	16,513	16,784	3,291	6.21	530
1964	8,632.48	7,142	7,259	1,546	6.61	234
1965	8,862.94	7,232	7,350	1,690	7.00	241
1966	24,495.65	19,703	20,026	4,960	7.40	670
1967	24,975.08	19,797	20,121	5,354	7.80	686
1968	12,956.40	10,119	10,285	2,931	8.20	357
1969	32,063.64	24,660	25,064	7,641	8.61	887
1970	13,472.35	10,204	10,371	3,371	9.01	374
1971	44,223.70	32,968	33,508	11,600	9.42	1,231
1972	48,183.55	35,344	35,923	13,224	9.83	1,345
1973	58,799.84	42,411	43,106	16,870	10.25	1,646
1974	62,198.50	44,101	44,823	18,619	10.67	1,745
1975	65,127.93	45,381	46,124	20,306	11.09	1,831
1976	107,081.49	73,304	74,505	34,718	11.51	3,016
1977	140,456.35	94,392	95,938	47,327	11.94	3,964
1978	143,259.57	94,480	96,028	50,097	12.37	4,050
1979	156,695.87	101,332	102,992	56,838	12.81	4,437
1981	135,186.81	83,956	85,331	52,560	13.69	3,839
1982	259,606.61	157,820	160,405	104,394	14.14	7,383
1983	288,860.16	171,815	174,630	120,007	14.59	8,225
1984	128,027.13	74,435	75,654	54,934	15.05	3,650
1985	401,511.78	228,058	231,794	177,748	15.51	11,460
1986	196,319.31	108,876	110,660	89,586	15.97	5,610
1987	74,796.29	40,457	41,120	35,172	16.44	2,139
1988	93,720.70	49,382	50,191	45,404	16.92	2,683
1989	86,314.55	44,272	44,997	43,044	17.40	2,474
1990	227,192.53	113,287	115,143	116,593	17.89	6,517
1991	120,383.19	58,308	59,263	63,528	18.38	3,456
1992	157,106.01	73,805	75,014	85,234	18.88	4,515
1993	128,388.41	58,406	59,363	71,593	19.39	3,692
1994	92,440.10	40,679	41,345	52,944	19.90	2,661
1995	279,308.42	118,599	120,542	164,353	20.43	8,045
1996	327,580.51	134,034	136,230	197,902	20.96	9,442
1997	405,095.93	159,494	162,107	251,091	21.49	11,684

AVISTA CORPORATION

ACCOUNT 370.3 METERS - WASHINGTON STANDARD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0						
NET SALVAGE PERCENT.. -2						
1998	434,001.22	163,920	166,605	276,076	22.04	12,526
1999	265,206.93	95,839	97,409	173,102	22.60	7,659
2000	421,248.12	145,354	147,735	281,938	23.16	12,173
2001	199,169.50	65,356	66,427	136,726	23.74	5,759
2002	189,479.38	58,920	59,885	133,384	24.33	5,482
2003	367,859.26	107,954	109,723	265,493	24.93	10,650
2004	427,351.45	117,693	119,621	316,277	25.55	12,379
2005	816,225.89	210,044	213,485	619,065	26.17	23,656
2006	1,408,434.53	335,749	341,250	1,095,353	26.82	40,841
2007	1,538,764.13	337,231	342,756	1,226,783	27.48	44,643
2008	10,043,685.13	2,002,094	2,034,894	8,209,665	28.16	291,536
2009	1,138,555.12	203,731	207,069	954,257	28.86	33,065
2010	1,025,427.78	162,267	164,925	881,011	29.57	29,794
2011	1,490,576.93	203,291	206,621	1,313,767	30.32	43,330
2012	497,788.20	56,720	57,649	450,095	31.09	14,477
2013	636,823.70	57,720	58,666	590,894	31.89	18,529
2014	896,822.35	59,587	60,563	854,196	32.72	26,106
2015	798,060.93	32,797	33,335	780,687	33.59	23,242
2016	1,020,547.07	14,573	14,812	1,026,147	34.51	29,735
	28,168,133.71	6,984,954	7,099,384	21,632,113		814,900
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.5 2.89

AVISTA CORPORATION

ACCOUNT 371.01 ELECTRIC VEHICLE CHARGING STATION - RESIDENTIAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S1						
NET SALVAGE PERCENT.. 0						
2016	128,020.13	6,401	2,017	126,003	9.50	13,263
	128,020.13	6,401	2,017	126,003		13,263
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.5 10.36

AVISTA CORPORATION

ACCOUNT 371.02 ELECTRIC VEHICLE CHARGING STATION - MULTI-UNIT DWELLINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S1						
NET SALVAGE PERCENT.. 0						
2016	91,097.62	4,555	1,512	89,585	9.50	9,430
	91,097.62	4,555	1,512	89,585		9,430
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.5 10.35

AVISTA CORPORATION

ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - MERCURY VAPOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R2.5						
NET SALVAGE PERCENT.. -20						
1967	18,988.06	19,897	22,786			
1968	59,402.51	61,766	71,283			
1969	36,722.65	37,874	44,067			
1970	56,025.80	57,310	67,231			
1971	121,118.00	122,793	145,342			
1972	109,857.02	110,344	131,828			
1973	58,302.60	57,975	69,963			
1974	195,384.64	192,195	234,462			
1975	99,432.21	96,713	119,319			
1976	149,586.82	143,700	179,504			
1977	171,640.82	162,715	205,969			
1978	101,863.18	95,212	122,236			
1979	114,162.08	105,116	136,994			
1980	142,531.24	129,109	171,037			
1981	154,897.07	137,850	185,876			
1982	73,097.79	63,868	87,717			
1983	104,144.76	89,204	124,974			
1984	49,203.33	41,267	59,044			
1985	43,139.52	35,384	51,767			
1986	21,077.66	16,878	25,293			
1987	24,592.35	19,206	29,511			
1988	62,866.68	47,812	73,670	1,770	13.55	131
1989	38,162.22	28,220	43,482	2,313	14.20	163
1990	45,587.42	32,720	50,416	4,289	14.87	288
1991	35,393.61	24,622	37,938	4,534	15.55	292
1992	81,394.09	54,776	84,400	13,273	16.25	817
1993	252,424.66	164,062	252,790	50,120	16.96	2,955
1994	241,769.52	151,413	233,300	56,823	17.69	3,212
1995	274,273.81	165,186	254,522	74,607	18.43	4,048
1996	203,441.74	117,512	181,065	63,065	19.19	3,286
1997	236,225.20	130,549	201,153	82,317	19.96	4,124
1998	155,552.73	82,031	126,395	60,268	20.74	2,906
1999	146,350.18	73,429	113,141	62,479	21.53	2,902
2000	230,273.75	109,487	168,700	107,628	22.34	4,818
2001	126,370.08	56,722	87,398	64,246	23.16	2,774
2002	304,181.79	128,348	197,762	167,256	23.99	6,972
2003	179,303.68	70,772	109,047	106,117	24.83	4,274
2004	40,604.09	14,921	22,990	25,735	25.67	1,003

AVISTA CORPORATION

ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - MERCURY VAPOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R2.5						
NET SALVAGE PERCENT.. -20						
2006	20,396.56	6,351	9,786	14,690	27.40	536
2009	311.48	70	108	266	30.07	9
2014	128.29	10	15	139	34.65	4
	4,580,181.69	3,255,389	4,534,281	961,937		45,514
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.1 0.99

AVISTA CORPORATION

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND CONDUCTOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R2.5						
NET SALVAGE PERCENT.. -20						
1964	68.13	73	82			
1965	27,697.69	29,447	33,237			
1966	241.81	255	290			
1967	19,646.49	20,587	23,576			
1968	29,443.68	30,615	35,332			
1969	17,560.68	18,111	21,073			
1970	26,349.00	26,953	31,619			
1971	56,659.88	57,444	67,992			
1972	47,131.91	47,341	56,558			
1973	27,016.25	26,864	32,420			
1974	89,702.82	88,239	107,643			
1975	41,838.11	40,694	50,206			
1976	67,756.69	65,090	81,308			
1977	77,390.07	73,366	92,868			
1978	45,813.13	42,822	54,976			
1979	51,228.45	47,169	61,474			
1980	63,802.51	57,794	76,563			
1981	69,191.54	61,577	83,030			
1982	32,649.35	28,527	39,179			
1983	46,506.93	39,835	54,840	968	10.59	91
1984	21,951.83	18,411	25,346	996	11.14	89
1985	19,261.63	15,799	21,750	1,364	11.71	116
1986	9,419.35	7,543	10,384	919	12.31	75
1987	10,989.74	8,583	11,816	1,372	12.92	106
1988	28,073.84	21,351	29,393	4,296	13.55	317
1989	17,049.14	12,607	17,356	3,103	14.20	219
1990	20,372.07	14,622	20,130	4,316	14.87	290
1991	15,815.12	11,002	15,146	3,832	15.55	246
1992	35,391.82	23,818	32,790	9,680	16.25	596
1993	112,769.83	73,294	100,902	34,422	16.96	2,030
1994	108,004.94	67,640	93,118	36,488	17.69	2,063
1995	122,542.17	73,803	101,603	45,448	18.43	2,466
1996	90,883.67	52,496	72,270	36,790	19.19	1,917
1997	105,537.52	58,325	80,294	46,351	19.96	2,322
1998	69,515.64	36,659	50,467	32,952	20.74	1,589
1999	65,407.66	32,817	45,178	33,311	21.53	1,547
2000	102,934.16	48,941	67,376	56,145	22.34	2,513
2001	56,491.31	25,357	34,908	32,882	23.16	1,420
2002	135,964.37	57,369	78,979	84,178	23.99	3,509
2003	74,602.65	29,446	40,538	48,985	24.83	1,973
2004	117,204.78	43,069	59,292	81,354	25.67	3,169
2005	89,506.40	30,393	41,841	65,567	26.53	2,471
2006	145,393.20	45,268	62,319	112,153	27.40	4,093

AVISTA CORPORATION

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND CONDUCTOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R2.5						
NET SALVAGE PERCENT.. -20						
2007	105,692.61	29,892	41,152	85,679	28.28	3,030
2008	111,754.86	28,379	39,069	95,037	29.17	3,258
2009	100,086.89	22,496	30,970	89,134	30.07	2,964
2010	50,128.19	9,803	13,495	46,659	30.97	1,507
2011	25,750.72	4,276	5,887	25,014	31.88	785
2012	46,550.45	6,341	8,729	47,132	32.80	1,437
2013	122,062.31	12,985	17,876	128,599	33.72	3,814
2014	198,132.19	15,100	20,788	216,971	34.65	6,262
2015	338,382.15	15,475	21,304	384,755	35.59	10,811
2016	120,932.29	1,843	2,537	142,582	36.53	3,903
	3,632,250.62	1,758,006	2,319,269	2,039,432		72,998
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.9 2.01

AVISTA CORPORATION

ACCOUNT 373.3 STREET LIGHTING AND SIGNAL SYSTEMS - DECORATIVE AND METAL
STANDARDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R2.5						
NET SALVAGE PERCENT.. -20						
1964	73.64	79	88			
1965	45,918.08	48,817	55,102			
1966	424.45	448	509			
1967	33,775.05	35,392	40,530			
1968	50,972.31	53,000	61,167			
1969	30,296.06	31,246	36,355			
1970	18,258.53	18,677	21,910			
1971	89,068.45	90,300	106,882			
1972	87,383.26	87,771	104,860			
1973	43,725.48	43,480	52,471			
1974	152,890.91	150,395	183,469			
1975	76,972.34	74,867	92,367			
1976	115,223.16	110,689	138,268			
1977	131,844.58	124,989	157,131	1,082	7.77	139
1978	78,229.71	73,122	91,926	1,950	8.18	238
1979	87,647.91	80,703	101,457	3,720	8.61	432
1980	109,456.05	99,149	124,646	6,701	9.07	739
1981	119,057.90	105,955	133,202	9,667	9.56	1,011
1982	56,312.43	49,202	61,855	5,720	10.06	569
1983	80,501.25	68,952	86,684	9,918	10.59	937
1984	38,115.17	31,967	40,188	5,550	11.14	498
1985	33,540.33	27,510	34,584	5,664	11.71	484
1986	16,436.40	13,162	16,547	3,177	12.31	258
1987	19,228.08	15,017	18,879	4,195	12.92	325
1988	49,234.41	37,445	47,074	12,007	13.55	886
1989	7,247.30	5,359	6,737	1,960	14.20	138
1990	35,840.26	25,724	32,339	10,669	14.87	717
1991	27,851.37	19,376	24,359	9,063	15.55	583
1992	64,120.94	43,152	54,249	22,696	16.25	1,397
1993	199,120.89	129,417	162,698	76,247	16.96	4,496
1994	190,876.14	119,540	150,281	78,770	17.69	4,453
1995	216,788.45	130,565	164,141	96,005	18.43	5,209
1996	160,906.93	92,943	116,844	76,244	19.19	3,973
1997	186,987.82	103,338	129,912	94,473	19.96	4,733
1998	123,244.51	64,993	81,707	66,186	20.74	3,191
1999	116,038.89	58,220	73,192	66,055	21.53	3,068
2000	182,714.10	86,874	109,215	110,042	22.34	4,926
2001	100,348.82	45,043	56,626	63,793	23.16	2,754
2002	241,567.70	101,928	128,140	161,741	23.99	6,742
2003	142,509.65	56,249	70,714	100,298	24.83	4,039
2004	551,261.31	202,569	254,662	406,852	25.67	15,849

AVISTA CORPORATION

ACCOUNT 373.3 STREET LIGHTING AND SIGNAL SYSTEMS - DECORATIVE AND METAL
STANDARDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R2.5						
NET SALVAGE PERCENT.. -20						
2005	545,725.03	185,309	232,963	421,907	26.53	15,903
2006	584,439.34	181,966	228,760	472,567	27.40	17,247
2007	752,261.42	212,752	267,463	635,251	28.28	22,463
2008	652,555.70	165,713	208,328	574,739	29.17	19,703
2009	406,211.77	91,300	114,779	372,675	30.07	12,394
2010	445,974.02	87,216	109,644	425,525	30.97	13,740
2011	355,029.89	58,955	74,116	351,920	31.88	11,039
2012	556,241.10	75,767	95,251	572,238	32.80	17,446
2013	509,280.42	54,177	68,109	543,028	33.72	16,104
2014	507,482.27	38,676	48,622	560,357	34.65	16,172
2015	804,911.67	36,810	46,276	919,618	35.59	25,839
2016	968,798.90	14,764	18,561	1,143,998	36.53	31,317
	11,200,922.55	3,961,029	4,936,839	8,504,268		292,151
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.1 2.61

AVISTA CORPORATION

ACCOUNT 373.4 STREET LIGHTING AND SIGNAL SYSTEMS - HIGH PRESSURE SODIUM VAPOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R2.5						
NET SALVAGE PERCENT.. -20						
1985	86,557.41	70,995	82,143	21,726	11.71	1,855
1986	338,172.56	270,795	313,318	92,489	12.31	7,513
1987	211,831.97	165,435	191,414	62,784	12.92	4,859
1988	207,037.78	157,460	182,186	66,259	13.55	4,890
1989	122,627.39	90,679	104,918	42,235	14.20	2,974
1990	238,386.37	171,098	197,966	88,098	14.87	5,925
1991	185,969.53	129,375	149,691	73,472	15.55	4,725
1992	361,567.99	243,325	281,535	152,347	16.25	9,375
1993	527,929.79	343,125	397,007	236,509	16.96	13,945
1994	550,836.39	344,971	399,142	261,862	17.69	14,803
1995	509,022.83	306,568	354,709	256,118	18.43	13,897
1996	470,055.17	271,513	314,149	249,917	19.19	13,023
1997	606,300.96	335,071	387,688	339,873	19.96	17,028
1998	530,935.58	279,990	323,957	313,166	20.74	15,100
1999	515,405.78	258,596	299,204	319,283	21.53	14,830
2000	586,727.68	278,968	322,775	381,298	22.34	17,068
2001	544,269.34	244,301	282,664	370,459	23.16	15,996
2002	589,592.66	248,775	287,841	419,670	23.99	17,494
2003	622,689.06	245,778	284,373	462,854	24.83	18,641
2004	652,737.17	239,857	277,522	505,763	25.67	19,702
2005	667,009.49	226,492	262,058	538,353	26.53	20,292
2006	819,352.66	255,107	295,167	688,056	27.40	25,112
2007	910,808.87	257,591	298,041	794,930	28.28	28,109
2008	797,730.90	202,579	234,390	722,887	29.17	24,782
2009	1,072,337.66	241,019	278,867	1,007,938	30.07	33,520
2010	1,536,858.65	300,554	347,750	1,496,480	30.97	48,320
2011	3,009,800.93	499,796	578,280	3,033,481	31.88	95,153
2012	1,206,786.17	164,379	190,192	1,257,951	32.80	38,352
2013	1,609,111.39	171,177	198,057	1,732,877	33.72	51,390
2014	1,214,109.84	92,530	107,060	1,349,872	34.65	38,957
2015	3,740,099.87	171,042	197,901	4,290,219	35.59	120,546
2016	2,044,133.63	31,153	36,045	2,416,915	36.53	66,162
	27,086,793.47	7,310,094	8,458,010	24,046,142		824,338

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.2 3.04

AVISTA CORPORATION

ACCOUNT 373.5 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R2.5						
NET SALVAGE PERCENT.. -20						
2015	4,650,662.63	212,684	389,854	5,190,941	35.59	145,854
2016	4,550,866.56	69,355	127,129	5,333,910	36.53	146,015
	9,201,529.19	282,039	516,983	10,524,852		291,869
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.1 3.17

AVISTA CORPORATION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -5						
1933	655.76	654	689			
1941	35.34	34	37			
1949	129.89	120	136			
1961	8,583.57	7,268	9,013			
1964	282.82	233	289	8	10.85	1
1970	170,154.78	129,852	161,219	17,444	13.66	1,277
1971	25,419.42	19,116	23,734	2,956	14.19	208
1972	14,012.98	10,379	12,886	1,828	14.73	124
1973	3,992.47	2,910	3,613	579	15.29	38
1974	285,109.80	204,347	253,710	45,655	15.87	2,877
1975	16,498.26	11,620	14,427	2,896	16.46	176
1976	3,834.20	2,651	3,291	735	17.07	43
1978	128,715.75	85,632	106,318	28,834	18.32	1,574
1979	28,471.42	18,553	23,035	6,860	18.97	362
1980	10,135.84	6,464	8,025	2,618	19.63	133
1981	84,507.70	52,707	65,439	23,294	20.30	1,147
1983	66,741.28	39,692	49,280	20,798	21.68	959
1984	1,186.05	688	854	391	22.39	17
1985	45,548.12	25,721	31,934	15,892	23.11	688
1986	65,979.55	36,247	45,003	24,276	23.84	1,018
1987	213,040.82	113,725	141,197	82,496	24.58	3,356
1989	1,191.21	598	742	509	26.09	20
1990	45,485.68	22,103	27,442	20,318	26.86	756
1992	41,222.24	18,681	23,194	20,089	28.42	707
1993	6,636.72	2,896	3,596	3,373	29.22	115
1994	100,602.47	42,211	52,408	53,225	30.02	1,773
1995	12,987.81	5,226	6,488	7,149	30.84	232
1996	12,267.88	4,725	5,866	7,015	31.66	222
1997	5,881.01	2,163	2,686	3,489	32.49	107
1998	196,526.00	68,798	85,417	120,935	33.33	3,628
1999	105,536.56	35,061	43,530	67,283	34.18	1,968
2000	91,893.13	28,888	35,866	60,622	35.03	1,731
2001	3,281.26	972	1,207	2,238	35.89	62
2004	3,678.04	887	1,101	2,761	38.52	72
2005	60,713.46	13,502	16,764	46,985	39.41	1,192
2006	80,503.56	16,399	20,360	64,169	40.30	1,592
2007	39,886.61	7,371	9,152	32,729	41.20	794
2008	30,443.89	5,044	6,262	25,704	42.11	610
2009	1,224,801.10	179,531	222,899	1,063,142	43.02	24,713
2010	195,686.86	24,944	30,970	174,501	43.93	3,972
2011	2,133,021.07	230,238	285,856	1,953,816	44.86	43,554
2012	151,925.57	13,464	16,716	142,806	45.78	3,119
2013	586,801.65	40,542	50,336	565,806	46.71	12,113

AVISTA CORPORATION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -5						
2014	180,592.76	8,912	11,065	178,557	47.65	3,747
2015	244,567.53	7,242	8,991	247,805	48.59	5,100
2016	1,062,378.95	10,486	13,019	1,102,479	49.53	22,259
	7,791,548.84	1,559,497	1,936,062	6,245,064		148,156
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.2 1.90

AVISTA CORPORATION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	5,482,560.29	4,934,304	4,440,348	1,042,212	0.50	1,042,212
2013	459,071.48	321,350	289,181	169,890	1.50	113,260
2014	1,179,198.71	589,599	530,576	648,623	2.50	259,449
2015	1,009,877.74	302,963	272,634	737,244	3.50	210,641
2016	251,756.89	25,176	22,656	229,101	4.50	50,911
	8,382,465.11	6,173,392	5,555,395	2,827,070		1,676,473
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.7 20.00

AVISTA CORPORATION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-S1.5						
NET SALVAGE PERCENT.. 0						
1979	11,389.45	11,389	11,389			
1981	22,550.09	22,550	22,550			
1982	554.01	554	554			
1983	2,267.01	2,267	2,267			
1989	11,936.15	11,936	11,936			
1990	37,790.24	37,790	37,790			
1991	15,915.01	15,744	15,109	806	0.14	806
1992	39,491.42	38,307	36,761	2,730	0.39	2,730
1993	57,282.55	54,418	52,221	5,062	0.65	5,062
1994	969.22	901	865	104	0.91	104
1995	13,835.71	12,601	12,092	1,744	1.16	1,503
1996	87.00	78	75	12	1.41	9
1997	24,237.34	21,124	20,271	3,966	1.67	2,375
1998	1,539.15	1,309	1,256	283	1.94	146
1999	31,513.43	26,132	25,077	6,436	2.22	2,899
2000	44,075.19	35,531	34,097	9,978	2.52	3,960
2001	77,095.33	60,312	57,878	19,217	2.83	6,790
2003	4,099.83	2,983	2,863	1,237	3.54	349
2005	5,296.48	3,516	3,374	1,922	4.37	440
2006	222,476.90	139,647	134,010	88,467	4.84	18,278
2007	24,381.02	14,328	13,750	10,631	5.36	1,983
2008	542,762.64	295,181	283,266	259,497	5.93	43,760
2009	330,730.90	164,092	157,469	173,262	6.55	26,452
2010	511,773.91	226,757	217,604	294,170	7.24	40,631
2011	381,951.09	147,490	141,537	240,414	7.98	30,127
2012	480,920.20	156,116	149,814	331,106	8.78	37,711
2013	1,339,805.94	345,255	331,319	1,008,487	9.65	104,506
2014	922,727.78	173,187	166,197	756,531	10.56	71,641
2015	506,914.74	58,103	55,758	451,157	11.51	39,197
2016	1,409,229.24	54,199	52,011	1,357,219	12.50	108,578
	7,075,598.97	2,133,797	2,051,160	5,024,439		550,037

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1 7.77

AVISTA CORPORATION

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L2.5						
NET SALVAGE PERCENT.. 0						
1965	1,609.38	1,609	1,609			
1966	14,273.31	14,273	14,273			
1984	78,046.60	67,218	78,047			
1985	51,683.83	44,060	51,684			
1986	73,028.80	61,572	73,029			
1987	55,692.14	46,398	55,692			
1989	12,685.92	10,283	12,655	31	3.03	10
1990	3,630.78	2,900	3,569	62	3.22	19
1991	62,252.73	48,907	60,190	2,063	3.43	601
1992	41,018.74	31,662	38,967	2,052	3.65	562
1993	60,200.46	45,639	56,168	4,032	3.87	1,042
1994	54,580.94	40,560	49,918	4,663	4.11	1,135
1995	43,722.21	31,835	39,180	4,542	4.35	1,044
1996	18,060.48	12,879	15,850	2,210	4.59	481
1997	84,406.40	58,979	72,586	11,820	4.82	2,452
1998	76,089.88	52,122	64,147	11,943	5.04	2,370
2000	13,004.84	8,591	10,573	2,432	5.43	448
2001	1,546.90	1,005	1,237	310	5.61	55
2002	139,095.85	88,587	109,025	30,071	5.81	5,176
2003	313,258.86	194,809	239,753	73,506	6.05	12,150
2004	105,882.69	63,860	78,593	27,290	6.35	4,298
2006	218,719.47	120,296	148,050	70,669	7.20	9,815
2007	407,331.59	210,028	258,484	148,848	7.75	19,206
2008	500,775.67	237,868	292,747	208,029	8.40	24,765
2009	727,805.27	312,505	384,603	343,202	9.13	37,591
2010	4,010,828.62	1,524,115	1,875,744	2,135,085	9.92	215,230
2011	729,886.33	238,585	293,629	436,257	10.77	40,507
2012	547,485.74	148,850	183,191	364,295	11.65	31,270
2013	2,462,411.52	526,340	647,773	1,814,639	12.58	144,248
2014	1,597,320.72	246,594	303,486	1,293,835	13.53	95,627
2015	2,709,115.72	252,273	310,475	2,398,641	14.51	165,310
2016	2,498,618.28	78,082	96,096	2,402,522	15.50	155,001
	17,714,070.67	4,823,284	5,921,023	11,793,048		970,413

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.2 5.48

AVISTA CORPORATION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-R3						
NET SALVAGE PERCENT.. 0						
1996	1,965.99	1,680	1,541	425	2.62	162
2000	8,918.00	6,738	6,179	2,739	4.40	622
2013	5,097,472.12	960,007	880,413	4,217,059	14.61	288,642
2014	803,925.63	108,980	99,945	703,981	15.56	45,243
2015	737,653.53	60,244	55,249	682,405	16.53	41,283
2016	1,061,044.31	28,882	26,488	1,034,557	17.51	59,084
	7,710,979.58	1,166,531	1,069,815	6,641,165		435,036
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.3 5.64

AVISTA CORPORATION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1949	261.37	261	261			
1952	13.00	13	13			
1962	6,968.11	6,968	6,968			
1963	13,792.85	13,793	13,793			
1969	5,085.15	5,085	5,085			
1972	800.09	800	800			
1975	652.70	641	653			
1978	4,721.10	4,482	4,721			
1979	3,914.17	3,671	3,914			
1982	681.59	615	682			
1983	19,630.67	17,471	19,383	248	1.65	150
1986	658.15	560	621	37	2.23	17
1987	976.54	818	908	69	2.43	28
1988	9,559.85	7,884	8,747	813	2.63	309
1989	634.95	515	571	64	2.84	23
1990	4,600.92	3,662	4,063	538	3.06	176
1991	6,812.43	5,323	5,906	906	3.28	276
1994	29,437.84	21,607	23,972	5,466	3.99	1,370
1995	7,005.61	5,030	5,581	1,425	4.23	337
1996	22,748.05	15,954	17,700	5,048	4.48	1,127
1997	9,872.66	6,753	7,492	2,381	4.74	502
1998	96,310.35	64,271	71,305	25,005	4.99	5,011
2001	8,966.62	5,547	6,154	2,813	5.72	492
2002	3,040.16	1,832	2,033	1,007	5.96	169
2004	21,604.28	12,286	13,631	7,973	6.47	1,232
2005	36,056.91	19,807	21,975	14,082	6.76	2,083
2006	189,380.15	99,741	110,657	78,723	7.10	11,088
2007	255,297.43	127,649	141,620	113,677	7.50	15,157
2008	89,006.02	41,714	46,280	42,726	7.97	5,361
2009	1,037,545.12	446,840	495,746	541,799	8.54	63,443
2010	265,053.85	102,311	113,509	151,545	9.21	16,454
2011	319,839.69	107,466	119,228	200,612	9.96	20,142
2012	840,079.12	235,785	261,591	578,488	10.79	53,613
2013	629,038.05	140,483	155,858	473,180	11.65	40,616
2014	601,481.15	97,843	108,552	492,929	12.56	39,246
2015	800,261.32	78,962	87,604	712,657	13.52	52,711
2016	801,903.93	26,727	29,652	772,252	14.50	53,259
	6,143,691.95	1,731,170	1,917,229	4,226,463		384,392

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 6.26

AVISTA CORPORATION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	1,256.95	1,232	1,230	27	0.50	27
1994	42,840.13	38,556	38,499	4,341	2.50	1,736
1995	4,430.22	3,810	3,804	626	3.50	179
2004	1,000.00	500	499	501	12.50	40
2006	20,365.23	8,553	8,540	11,825	14.50	816
2007	180,227.08	68,486	68,385	111,842	15.50	7,216
2008	77,674.33	26,409	26,370	51,304	16.50	3,109
2009	55,664.99	16,699	16,674	38,991	17.50	2,228
2010	6,918.15	1,799	1,796	5,122	18.50	277
2011	4,951.93	1,089	1,087	3,865	19.50	198
2015	5,177.44	311	311	4,866	23.50	207
	400,506.45	167,444	167,195	233,311		16,033

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.6 4.00

AVISTA CORPORATION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	106,504.09	103,841	103,276	3,228	0.50	3,228
1998	175,454.89	162,296	161,412	14,043	1.50	9,362
1999	194,706.32	170,368	169,440	25,266	2.50	10,106
2000	389,759.72	321,552	319,801	69,959	3.50	19,988
2001	84,502.30	65,489	65,132	19,370	4.50	4,304
2002	17,431.56	12,638	12,569	4,863	5.50	884
2003	113,615.96	76,691	76,274	37,342	6.50	5,745
2004	69,562.35	43,476	43,239	26,323	7.50	3,510
2005	172,185.82	99,007	98,468	73,718	8.50	8,673
2006	363,914.03	191,055	190,015	173,899	9.50	18,305
2007	343,127.81	162,986	162,099	181,029	10.50	17,241
2008	106,854.20	45,413	45,166	61,688	11.50	5,364
2009	101,946.64	38,230	38,022	63,925	12.50	5,114
2010	38,716.37	12,583	12,514	26,202	13.50	1,941
2011	121,620.41	33,446	33,264	88,356	14.50	6,094
2012	96,266.95	21,660	21,542	74,725	15.50	4,821
2013	10,976.58	1,921	1,911	9,066	16.50	549
2014	186,059.91	23,257	23,130	162,930	17.50	9,310
2015	857,732.96	64,330	63,979	793,754	18.50	42,906
2016	120,511.57	3,013	2,997	117,515	19.50	6,026
	3,671,450.44	1,653,252	1,644,250	2,027,200		183,471
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.0 5.00

AVISTA CORPORATION

ACCOUNT 394.1 TOOLS, SHOP AND GARAGE EQUIPMENT - ELECTRIC VEHICLE CHARGER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S2.5						
NET SALVAGE PERCENT.. 0						
2015	51,258.01	7,689	5,318	45,940	8.50	5,405
	51,258.01	7,689	5,318	45,940		5,405
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 10.54

AVISTA CORPORATION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	333.13	322	322	11	0.50	11
2003	101,594.00	91,435	91,406	10,188	1.50	6,792
2004	43,804.13	36,503	36,492	7,312	2.50	2,925
2005	109,389.04	83,865	83,839	25,550	3.50	7,300
2007	35,970.89	22,781	22,774	13,197	5.50	2,399
2008	14,532.23	8,235	8,232	6,300	6.50	969
2009	78,185.98	39,093	39,081	39,105	7.50	5,214
2010	29,068.35	12,596	12,592	16,476	8.50	1,938
2014	101,438.94	16,907	16,901	84,538	12.50	6,763
2016	106,571.59	3,552	3,551	103,021	14.50	7,105
	620,888.28	315,289	315,190	305,698		41,416

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4 6.67

AVISTA CORPORATION

ACCOUNT 396.3 POWER OPERATED EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1983	16,727.50	14,887	12,927	3,800	1.65	2,303
1985	21,906.06	18,942	16,448	5,458	2.03	2,689
1986	89,867.15	76,507	66,433	23,434	2.23	10,509
1987	2,104.00	1,763	1,531	573	2.43	236
1991	1,765.16	1,379	1,197	568	3.28	173
1992	113,349.04	86,825	75,393	37,956	3.51	10,814
1993	73,072.19	54,853	47,631	25,441	3.74	6,802
1994	207,699.32	152,451	132,378	75,321	3.99	18,877
1995	50,753.96	36,441	31,643	19,111	4.23	4,518
1996	41,595.96	29,172	25,331	16,265	4.48	3,631
1997	331,489.46	226,739	196,884	134,605	4.74	28,398
1999	114,069.10	74,297	64,514	49,555	5.23	9,475
2000	25,359.90	16,095	13,976	11,384	5.48	2,077
2005	101,167.86	55,575	48,257	52,911	6.76	7,827
2007	234,484.94	117,242	101,805	132,680	7.50	17,691
2009	1,394,305.11	600,485	521,419	872,886	8.54	102,211
2010	1,835,129.39	708,360	615,090	1,220,039	9.21	132,469
2011	95,020.67	31,927	27,723	67,298	9.96	6,757
2012	1,341,071.02	376,398	326,838	1,014,233	10.79	93,997
	6,090,937.79	2,680,338	2,327,418	3,763,519		461,454
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 7.58

AVISTA CORPORATION

ACCOUNT 396.4 POWER OPERATED EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-S1						
NET SALVAGE PERCENT.. 0						
1977	84,471.67	79,826	84,472			
1979	1,146.08	1,053	1,146			
1981	7,579.03	6,766	7,579			
1982	69,493.09	61,091	69,493			
1984	167,281.33	142,341	167,281			
1985	278,255.23	232,722	278,255			
1986	327,971.47	269,383	324,526	3,445	3.93	877
1987	296,664.85	239,219	288,187	8,478	4.26	1,990
1988	153,169.88	121,144	145,942	7,228	4.60	1,571
1989	100,742.97	78,076	94,058	6,685	4.95	1,351
1992	43,283.01	31,361	37,781	5,502	6.06	908
1993	275,773.43	194,922	234,823	40,950	6.45	6,349
1995	512,220.88	342,957	413,161	99,060	7.27	13,626
1996	819,681.21	532,793	641,856	177,825	7.70	23,094
1997	199,198.92	125,406	151,077	48,122	8.15	5,905
1998	35,621.76	21,681	26,119	9,503	8.61	1,104
1999	687,432.55	403,083	485,594	201,839	9.10	22,180
2000	78,631.82	44,320	53,392	25,240	9.60	2,629
2003	903,247.95	442,185	532,701	370,547	11.23	32,996
2004	211,215.90	97,736	117,743	93,473	11.82	7,908
2005	192,766.92	83,767	100,914	91,853	12.44	7,384
2006	1,064,089.54	430,956	519,173	544,917	13.09	41,628
2007	428,295.47	160,221	193,018	235,277	13.77	17,086
2008	2,267,771.40	774,126	932,590	1,335,181	14.49	92,145
2009	2,240,828.20	688,539	829,483	1,411,345	15.24	92,608
2010	9,081,630.87	2,468,569	2,973,887	6,107,744	16.02	381,257
2012	2,609,304.67	508,814	612,969	1,996,335	17.71	112,724
	23,137,770.10	8,583,057	10,317,220	12,820,550		867,320
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.8 3.75

AVISTA CORPORATION

ACCOUNT 396.5 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S0						
NET SALVAGE PERCENT.. 0						
1977	1,183.27	1,183	1,183			
1979	4,537.47	4,537	4,537			
1985	20,951.31	20,951	20,951			
1987	19,337.70	19,093	11,850	7,488	0.19	7,488
1991	20,822.87	18,505	11,485	9,338	1.67	5,592
2000	8,039.70	5,199	3,227	4,813	5.30	908
2002	219,410.16	128,866	79,980	139,430	6.19	22,525
2005	139,965.43	69,049	42,855	97,110	7.60	12,778
2006	35,595.45	16,398	10,177	25,418	8.09	3,142
2007	82,720.23	35,294	21,905	60,815	8.60	7,072
2008	274,599.64	107,459	66,694	207,906	9.13	22,772
2009	84,268.93	29,888	18,550	65,719	9.68	6,789
2010	772,882.42	244,231	151,582	621,300	10.26	60,556
2011	532,588.16	146,994	91,232	441,356	10.86	40,641
2012	181,604.12	42,495	26,375	155,229	11.49	13,510
2013	145,162.20	27,388	16,998	128,164	12.17	10,531
2014	167,960.67	23,627	14,664	153,297	12.89	11,893
2015	90,557.77	8,030	4,984	85,574	13.67	6,260
2016	230,457.18	7,220	4,481	225,976	14.53	15,552
	3,032,644.68	956,407	603,710	2,428,935		248,009
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.8 8.18

AVISTA CORPORATION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1965	165.92	166	166			
1966	6,778.47	6,778	6,778			
1968	19,037.06	19,037	19,037			
1971	446.28	446	446			
1972	4,863.62	4,864	4,864			
1973	22,870.44	22,870	22,870			
1974	181.81	182	182			
1975	4,839.32	4,839	4,839			
1976	13,051.69	13,052	13,052			
1977	58,296.64	58,297	58,297			
1978	27,969.13	27,969	27,969			
1979	5,670.77	5,671	5,671			
1980	50,659.17	50,659	50,659			
1981	30,639.24	30,639	30,639			
1982	3,208.35	3,208	3,208			
1983	137,649.16	137,649	137,649			
1984	2,129,980.64	2,129,981	2,129,981			
1985	657,070.31	657,070	657,070			
1986	250,611.45	250,611	250,611			
1987	228,667.06	228,667	228,667			
1988	33,179.98	33,180	33,180			
1989	220,582.69	220,583	220,583			
1990	83,908.24	83,908	83,908			
1991	279,333.37	279,333	279,333			
1992	270,013.07	270,013	270,013			
1993	636,554.80	636,555	636,555			
1994	936,460.43	936,460	936,460			
1995	867,872.86	867,873	867,873			
1996	203,657.48	203,657	203,657			
1997	521,404.06	521,404	521,404			
1998	3,278,255.65	3,278,256	3,278,256			
1999	2,140,665.48	2,140,665	2,140,665			
2000	1,433,881.74	1,433,882	1,433,882			
2001	379,804.12	379,804	379,804			
	14,938,230.50	14,938,228	14,938,230			

AVISTA CORPORATION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	446,901.02	432,006	430,682	16,219	0.50	16,219
2003	2,001,837.35	1,801,654	1,796,134	205,703	1.50	137,135
2004	1,901,594.01	1,584,655	1,579,800	321,794	2.50	128,718
2005	5,410,641.79	4,148,177	4,135,468	1,275,174	3.50	364,335
2006	1,787,431.28	1,251,202	1,247,369	540,063	4.50	120,014
2007	3,647,578.23	2,310,121	2,303,043	1,344,535	5.50	244,461
2008	4,135,846.71	2,343,660	2,336,480	1,799,367	6.50	276,826
2009	2,561,798.07	1,280,899	1,276,975	1,284,823	7.50	171,310
2010	2,520,958.95	1,092,407	1,089,060	1,431,899	8.50	168,459
2011	2,967,758.64	1,088,188	1,084,854	1,882,905	9.50	198,201
2012	4,698,041.23	1,409,412	1,405,094	3,292,947	10.50	313,614
2013	5,133,589.82	1,197,821	1,194,151	3,939,439	11.50	342,560
2014	5,080,378.70	846,747	844,153	4,236,226	12.50	338,898
2015	3,174,792.59	317,479	316,506	2,858,286	13.50	211,725
2016	3,332,458.37	111,071	110,731	3,221,728	14.50	222,188
	48,801,606.76	21,215,499	21,150,500	27,651,107		3,254,663
	63,739,837.26	36,153,727	36,088,730	27,651,107		3,254,663
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 5.11

AVISTA CORPORATION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	6,067.56	4,551	4,551	1,517	2.50	607
2011	4,783.80	2,631	2,631	2,153	4.50	478
2012	17,352.88	7,809	7,809	9,544	5.50	1,735
2013	63,764.84	22,318	22,317	41,448	6.50	6,377
2014	43,349.30	10,837	10,836	32,513	7.50	4,335
2016	5,826.43	291	291	5,535	9.50	583
	141,144.81	48,437	48,435	92,710		14,115
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.6 10.00

GAS PLANT

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 350.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1970	16,214.00	11,582	13,879	2,335	17.14	136
1973	2,826.70	1,914	2,294	533	19.37	28
1996	4,833.33	1,636	1,961	2,872	39.69	72
2006	35,937.69	6,271	7,514	28,423	49.53	574
	59,811.72	21,403	25,648	34,163		810
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.2 1.35

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 351.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. -5						
1970	34,510.16	24,266	30,711	5,525	19.82	279
1971	1,295.98	898	1,137	224	20.39	11
1975	92,314.08	60,048	75,997	20,933	22.83	917
1976	35,047.63	22,399	28,348	8,452	23.48	360
1978	25,117.20	15,455	19,560	6,813	24.84	274
1979	3,729.91	2,249	2,846	1,070	25.54	42
1980	21,392.92	12,631	15,986	6,477	26.26	247
1981	68,832.91	39,751	50,309	21,966	27.00	814
1983	22,432.63	12,358	15,640	7,914	28.52	277
1984	14,437.73	7,754	9,814	5,346	29.31	182
1987	14,779.91	7,307	9,248	6,271	31.75	198
1989	227,947.75	105,870	133,990	105,355	33.46	3,149
1990	77.75	35	44	38	34.33	1
1991	60.33	26	33	30	35.21	1
1992	8,151.94	3,408	4,313	4,247	36.11	118
1993	27,627.49	11,110	14,061	14,948	37.02	404
2003	1,932.64	455	576	1,453	46.55	31
2007	26,075.94	4,331	5,481	21,899	50.51	434
2008	361.59	54	68	312	51.51	6
2009	162,937.49	21,386	27,067	144,017	52.50	2,743
2010	4,703.15	535	677	4,261	53.50	80
2011	47,556.32	4,577	5,793	44,141	54.50	810
2012	81,143.44	6,390	8,087	77,114	55.50	1,389
2013	80,707.59	4,943	6,256	78,487	56.50	1,389
2014	131,536.11	5,755	7,284	130,829	57.50	2,275
2015	202,178.04	5,307	6,716	205,571	58.50	3,514
2016	171,098.69	1,497	1,895	177,759	59.50	2,988
	1,507,987.32	380,795	481,937	1,101,450		22,933

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.0 1.52

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 351.2 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. -5						
1970	16,134.34	11,345	14,699	2,242	19.82	113
1971	605.79	420	544	92	20.39	5
1975	43,151.40	28,069	36,367	8,942	22.83	392
1976	16,382.70	10,470	13,565	3,637	23.48	155
1978	11,740.81	7,224	9,360	2,968	24.84	119
1979	1,743.51	1,051	1,362	469	25.54	18
1980	9,999.93	5,904	7,649	2,851	26.26	109
1981	32,175.33	18,581	24,074	9,710	27.00	360
1983	10,485.93	5,777	7,485	3,525	28.52	124
1984	6,748.79	3,625	4,697	2,389	29.31	82
1987	6,908.74	3,415	4,425	2,829	31.75	89
1989	106,552.15	49,488	64,119	47,761	33.46	1,427
1990	36.34	16	21	17	34.33	
1991	28.20	12	16	14	35.21	
1992	3,810.55	1,593	2,064	1,937	36.11	54
1993	5,619.41	2,260	2,927	2,973	37.02	80
2008	3,130.61	465	603	2,685	51.51	52
	275,254.53	149,715	193,977	95,041		3,179

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 1.15

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 351.3 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. -5						
1970	3,046.54	2,142	2,841	358	19.82	18
1971	114.59	79	105	15	20.39	1
1975	8,162.63	5,310	7,044	1,527	22.83	67
1976	3,098.99	1,981	2,628	626	23.48	27
1978	2,220.92	1,367	1,813	519	24.84	21
1979	329.81	199	264	82	25.54	3
1980	1,891.61	1,117	1,482	504	26.26	19
1981	6,086.37	3,515	4,663	1,728	27.00	64
1983	1,983.55	1,093	1,450	633	28.52	22
1984	1,276.62	686	910	430	29.31	15
1987	1,306.87	646	857	515	31.75	16
1989	20,155.67	9,361	12,417	8,746	33.46	261
1990	6.87	3	4	3	34.33	
1991	5.33	2	3	3	35.21	
1992	720.81	301	399	358	36.11	10
1993	2,442.89	982	1,303	1,262	37.02	34
	52,850.07	28,784	38,183	17,310		578

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 1.09

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OFFICE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. -5						
1970	4,045.11	2,844	3,625	622	19.82	31
1971	151.96	105	134	26	20.39	1
1975	10,823.92	7,041	8,973	2,392	22.83	105
1976	4,109.37	2,626	3,347	968	23.48	41
1978	2,945.02	1,812	2,309	783	24.84	32
1979	437.34	264	336	123	25.54	5
1980	2,508.34	1,481	1,888	746	26.26	28
1981	8,070.73	4,661	5,940	2,534	27.00	94
1983	2,630.25	1,449	1,847	915	28.52	32
1984	1,692.84	909	1,159	618	29.31	21
1987	1,732.96	857	1,092	728	31.75	23
1989	26,727.11	12,413	15,820	12,243	33.46	366
1990	9.12	4	5	5	34.33	
1991	7.07	3	4	3	35.21	
1992	955.82	400	510	494	36.11	14
1993	3,239.35	1,303	1,661	1,740	37.02	47
2006	12,060.67	2,212	2,819	9,845	49.52	199
2007	22,793.56	3,786	4,825	19,108	50.51	378
2009	500.14	66	84	441	52.50	8
2010	4,795.70	545	694	4,341	53.50	81
	110,236.38	44,781	57,072	58,676		1,506

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.0 1.37

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 351.41 STRUCTURES AND IMPROVEMENTS - PUMP HOUSE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. -5						
1970	3,558.22	2,502	3,319	417	19.82	21
1971	133.68	93	123	17	20.39	1
1975	9,521.97	6,194	8,216	1,782	22.83	78
1976	3,615.08	2,310	3,064	732	23.48	31
1978	2,590.78	1,594	2,114	606	24.84	24
1979	384.73	232	308	96	25.54	4
1980	2,206.63	1,303	1,728	589	26.26	22
1981	7,099.95	4,100	5,439	2,016	27.00	75
1983	2,313.87	1,275	1,691	739	28.52	26
1984	1,489.22	800	1,061	503	29.31	17
1987	1,524.51	754	1,000	601	31.75	19
1989	23,512.25	10,920	14,485	10,203	33.46	305
1990	8.02	4	5	3	34.33	
1991	6.22	3	4	3	35.21	
1992	840.85	352	467	416	36.11	12
1993	2,849.71	1,146	1,521	1,471	37.02	40
	61,655.69	33,582	44,545	20,194		675

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 1.09

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 352 STORAGE WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1970	2,113,343.24	1,613,833	2,020,232	93,111	13.00	7,162
1971	32,450.00	24,379	30,518	1,932	13.68	141
1972	231,671.00	171,101	214,188	17,483	14.38	1,216
1973	44,247.66	32,116	40,204	4,044	15.08	268
1974	235,396.47	167,774	210,023	25,373	15.80	1,606
1975	496,444.41	347,238	434,680	61,764	16.53	3,736
1976	330,901.29	226,939	284,087	46,814	17.28	2,709
1977	42,162.26	28,333	35,468	6,694	18.04	371
1978	52,844.42	34,772	43,528	9,316	18.81	495
1979	14,762.11	9,501	11,894	2,868	19.60	146
1981	997.10	613	767	230	21.21	11
1982	26,136.28	15,663	19,607	6,529	22.04	296
1984	8,425.85	4,791	5,997	2,429	23.73	102
1989	2,370.20	1,157	1,448	922	28.16	33
1991	1,362.36	619	775	587	30.00	20
1992	8,439.84	3,694	4,624	3,816	30.93	123
1993	79,856.83	33,584	42,041	37,816	31.87	1,187
1994	73,750.73	29,741	37,230	36,521	32.82	1,113
1995	635,871.46	245,446	307,255	328,616	33.77	9,731
1996	475,767.26	175,344	219,500	256,267	34.73	7,379
1997	377,322.42	132,406	165,749	211,573	35.70	5,926
1998	50,694.31	16,895	21,150	29,544	36.67	806
2000	1,130.00	337	422	708	38.62	18
2001	14,870.55	4,164	5,213	9,658	39.60	244
2003	186,120.82	45,480	56,933	129,188	41.56	3,108
2004	947.48	214	268	679	42.55	16
2005	65,256.88	13,597	17,021	48,236	43.54	1,108
2006	79,258.72	15,088	18,888	60,371	44.53	1,356
2007	29,593.35	5,095	6,378	23,215	45.53	510
2008	2,171,182.16	334,753	419,051	1,752,131	46.52	37,664
2009	25,006.16	3,401	4,257	20,749	47.52	437
2010	51,049.85	6,024	7,541	43,509	48.51	897
2011	4,086,507.57	407,915	510,638	3,575,870	49.51	72,225
2012	329,779.74	26,923	33,703	296,077	50.51	5,862
2013	80,707.68	5,136	6,429	74,279	51.50	1,442

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 352 STORAGE WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
2014	131,536.21	5,978	7,483	124,053	52.50	2,363
2015	202,178.23	5,513	6,902	195,276	53.50	3,650
2016	171,098.82	1,555	1,946	169,152	54.50	3,104
	12,961,441.72	4,197,112	5,254,038	7,707,403		178,581
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.2 1.38

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 352.2 RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1988	36,848.32	20,281	20,925	15,923	22.48	708
1993	7,388.06	3,401	3,509	3,879	26.98	144
1994	12,132.80	5,360	5,530	6,603	27.91	237
1997	16,402.53	6,315	6,516	9,887	30.75	322
2000	74,373.33	24,335	25,108	49,265	33.64	1,464
2002	56,185.43	16,181	16,696	39,490	35.60	1,109
	203,330.47	75,873	78,284	125,047		3,984
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.4 1.96

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 352.3 NON-RECOVERABLE GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1975	278,861.11	209,982	278,861			
1976	605,089.71	447,282	605,090			
1977	449,025.91	325,634	449,026			
1978	520,874.89	370,238	520,875			
1979	636,016.95	442,668	636,017			
1980	184,746.69	125,812	180,970	3,777	15.95	237
1981	271,906.27	181,035	260,404	11,502	16.71	688
1996	116,975.90	47,282	68,011	48,965	29.79	1,644
1999	966,182.28	334,879	481,696	484,486	32.67	14,830
2000	71,481.76	23,389	33,643	37,839	33.64	1,125
2011	1,258,528.94	138,186	198,769	1,059,760	44.51	23,809
	5,359,690.41	2,646,387	3,713,362	1,646,328		42,333

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.9 0.79

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1970	217,119.00	155,095	195,428	21,691	17.14	1,266
1971	16,165.00	11,351	14,303	1,862	17.87	104
1972	21,340.00	14,721	18,549	2,791	18.61	150
1973	200.95	136	171	30	19.37	2
1975	24,512.39	15,970	20,123	4,389	20.91	210
1976	2,821.06	1,800	2,268	553	21.71	25
1989	271,252.69	121,928	153,636	117,617	33.03	3,561
1990	20,277.94	8,801	11,090	9,188	33.96	271
1991	19,152.46	8,012	10,095	9,057	34.90	260
1992	3,012.67	1,213	1,528	1,485	35.85	41
1994	15,313.43	5,676	7,152	8,161	37.76	216
1995	115,904.24	41,108	51,798	64,106	38.72	1,656
1996	65,311.81	22,108	27,857	37,455	39.69	944
1997	1,885.76	608	766	1,120	40.66	28
2002	24,410.19	5,871	7,398	17,012	45.57	373
2007	865.56	137	173	693	50.52	14
2008	185,729.23	26,249	33,075	152,654	51.52	2,963
2009	35,511.13	4,433	5,586	29,925	52.51	570
2010	3,691.61	399	503	3,189	53.51	60
	1,044,477.12	445,616	561,499	482,978		12,714

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.0 1.22

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1970	515,212.89	393,437	462,457	52,756	13.00	4,058
1971	1,752.46	1,317	1,548	204	13.68	15
1972	10,745.50	7,936	9,328	1,418	14.38	99
1973	3,132.45	2,274	2,673	459	15.08	30
1974	207,282.60	147,737	173,654	33,629	15.80	2,128
1975	151,427.04	105,916	124,497	26,930	16.53	1,629
1976	13,385.21	9,180	10,790	2,595	17.28	150
1980	2,662.02	1,675	1,969	693	20.40	34
1984	5,157.19	2,932	3,446	1,711	23.73	72
1989	132,698.73	64,757	76,117	56,582	28.16	2,009
1990	23,126.06	10,899	12,811	10,315	29.08	355
1991	73,559.20	33,436	39,302	34,257	30.00	1,142
1993	9,884.54	4,157	4,886	4,999	31.87	157
1995	6,764.75	2,611	3,069	3,696	33.77	109
1996	153,399.68	56,535	66,453	86,947	34.73	2,504
1997	720.48	253	297	423	35.70	12
1998	20,258.69	6,752	7,936	12,323	36.67	336
1999	3,251.87	1,026	1,206	2,046	37.64	54
2000	66,466.13	19,795	23,268	43,198	38.62	1,119
2001	323,674.42	90,629	106,528	217,146	39.60	5,483
2002	362.35	95	112	250	40.58	6
2003	40,916.10	9,998	11,752	29,164	41.56	702
2004	82,829.87	18,749	22,038	60,792	42.55	1,429
2005	7,864.43	1,639	1,927	5,937	43.54	136
2008	9,197,250.55	1,418,032	1,666,795	7,530,456	46.52	161,876
2009	793.47	108	127	666	47.52	14
2010	20,310.31	2,397	2,817	17,493	48.51	361
2011	227,104.33	22,670	26,647	200,457	49.51	4,049
2012	243,983.35	19,919	23,413	220,570	50.51	4,367
2013	80,707.71	5,136	6,037	74,671	51.50	1,450
2014	131,536.25	5,978	7,027	124,509	52.50	2,372
2015	202,178.31	5,513	6,480	195,698	53.50	3,658
2016	171,098.88	1,555	1,828	169,271	54.50	3,106
	12,131,497.82	2,475,043	2,909,235	9,222,263		205,021
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.0 1.69

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
1970	4,251.55	3,869	1,376	2,876	3.15	913
1972	2,166.00	1,938	689	1,477	3.68	401
1973	723.28	642	228	495	3.95	125
1974	1,229.43	1,080	384	845	4.24	199
1975	449.47	391	139	310	4.55	68
1977	3,791.16	3,227	1,147	2,644	5.21	507
1979	7,953.38	6,597	2,346	5,607	5.97	939
1980	2,286.77	1,869	665	1,622	6.39	254
1981	18,569.80	14,946	5,314	13,256	6.83	1,941
1982	7,466.73	5,909	2,101	5,366	7.30	735
1983	6,194.07	4,814	1,712	4,482	7.80	575
1984	8,469.02	6,456	2,295	6,174	8.32	742
1989	183.85	124	44	140	11.32	12
1992	29,324.97	18,106	6,437	22,888	13.39	1,709
1993	477.97	285	101	377	14.12	27
1994	3,076.29	1,770	629	2,447	14.86	165
1995	11,006.56	6,091	2,166	8,841	15.63	566
2012	109,111.35	13,686	4,866	104,245	30.61	3,406
2013	80,707.74	7,886	2,804	77,904	31.58	2,467
2014	131,536.25	9,208	3,274	128,262	32.55	3,940
2015	202,178.31	8,491	3,018	199,160	33.53	5,940
2016	171,098.88	2,395	852	170,247	34.51	4,933
	802,252.83	119,780	42,587	759,666		30,564

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.9 3.81

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 356 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2.5						
NET SALVAGE PERCENT.. 0						
1970	78,905.27	68,715	78,905			
1971	1,891.00	1,634	1,891			
1972	85.00	73	85			
1976	88,306.44	73,017	88,306			
1977	1,680.05	1,375	1,680			
1989	136,934.13	92,528	129,298	7,636	11.35	673
1990	3,852.40	2,540	3,549	303	11.92	25
1991	92,058.33	59,154	82,662	9,396	12.51	751
	403,712.62	299,036	386,376	17,337		1,449

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 0.36

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 357 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1970	290,812.02	201,824	264,282	26,530	13.77	1,927
1972	669.71	451	591	79	14.70	5
1973	2,484.59	1,646	2,155	330	15.18	22
1974	1,976.73	1,288	1,687	290	15.68	18
1975	5,065.62	3,244	4,248	818	16.18	51
1976	109.63	69	90	20	16.70	1
1977	1,008.39	623	816	192	17.22	11
1978	5,296.64	3,206	4,198	1,099	17.76	62
1979	2,598.61	1,541	2,018	581	18.31	32
1980	302.98	176	230	73	18.87	4
1981	2,726.49	1,548	2,027	699	19.45	36
1983	107.28	58	76	31	20.62	2
1984	2,050.37	1,083	1,418	632	21.23	30
1985	1,922.81	990	1,296	627	21.84	29
1986	3,690.05	1,848	2,420	1,270	22.46	57
1987	1,927.51	938	1,228	700	23.10	30
1988	15,235.83	7,198	9,426	5,810	23.74	245
1990	16,892.23	7,489	9,807	7,085	25.05	283
1991	4,988.00	2,137	2,798	2,190	25.72	85
1993	7,022.95	2,795	3,660	3,363	27.09	124
1994	2,305.41	882	1,155	1,150	27.78	41
1995	745,253.54	273,590	358,257	386,997	28.48	13,588
1996	175,642.65	61,709	80,806	94,837	29.19	3,249
1997	3,871.96	1,299	1,701	2,171	29.90	73
1998	6,571.75	2,099	2,749	3,823	30.63	125
1999	10,296.61	3,121	4,087	6,210	31.36	198
2005	24,313.85	4,944	6,474	17,840	35.85	498
2006	9,930.69	1,849	2,421	7,510	36.62	205
2007	27,802.05	4,702	6,157	21,645	37.39	579
2008	9,500.01	1,442	1,888	7,612	38.17	199
2009	19,014.89	2,556	3,347	15,668	38.95	402
2010	24,485.59	2,862	3,748	20,738	39.74	522
2011	17,610.10	1,745	2,285	15,325	40.54	378
2012	68,305.66	5,555	7,274	61,032	41.34	1,476
2013	80,707.83	5,130	6,717	73,991	42.14	1,756

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 357 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
2014	131,536.45	5,993	7,848	123,688	42.95	2,880
2015	202,178.60	5,526	7,236	194,943	43.77	4,454
2016	171,099.16	1,559	2,041	169,058	44.59	3,791
	2,097,315.24	626,715	820,662	1,276,653		37,468
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.1 1.79

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 374.4 LAND - EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
2009	64,232.41	8,018	8,384	55,848	52.51	1,064
2013	105,760.89	6,169	6,451	99,310	56.50	1,758
2014	2,744.22	114	119	2,625	57.50	46
2015	13,660.58	342	358	13,302	58.50	227
	186,398.10	14,643	15,312	171,086		3,095
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.3 1.66

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1958	8,268.11	6,580	7,376	892	10.21	87
1959	524.96	414	464	61	10.59	6
1961	232.25	179	201	31	11.39	3
1962	287.18	219	245	42	11.81	4
1963	556.29	420	471	85	12.24	7
1966	2,773.44	2,019	2,263	510	13.60	38
1967	926.42	666	747	179	14.07	13
1968	7,723.09	5,474	6,136	1,587	14.56	109
1969	4,814.17	3,364	3,771	1,043	15.06	69
1970	3,436.18	2,366	2,652	784	15.57	50
1972	14,573.66	9,726	10,902	3,672	16.63	221
1973	16,454.14	10,804	12,111	4,343	17.17	253
1974	8,707.29	5,620	6,300	2,407	17.73	136
1975	12,695.15	8,049	9,022	3,673	18.30	201
1976	4,241.82	2,640	2,959	1,283	18.88	68
1977	941.79	575	645	297	19.48	15
1978	4,905.10	2,935	3,290	1,615	20.08	80
1981	1,653.47	927	1,039	614	21.96	28
1982	524.15	287	322	202	22.60	9
1983	3,016.70	1,613	1,808	1,209	23.26	52
1984	3,436.45	1,792	2,009	1,427	23.93	60
1985	23,578.75	11,978	13,426	10,153	24.60	413
1986	3,227.54	1,595	1,788	1,440	25.29	57
1987	2,871.29	1,379	1,546	1,325	25.98	51
1988	10,238.73	4,773	5,350	4,889	26.69	183
1989	19,075.16	8,622	9,665	9,410	27.40	343
1990	4,269.84	1,868	2,094	2,176	28.13	77
1991	1,879.52	795	891	989	28.86	34
1992	2,078.11	848	951	1,127	29.60	38
1993	47,819.57	18,793	21,066	26,754	30.35	882
1994	6,057.28	2,290	2,567	3,490	31.10	112
1995	2,215.44	803	900	1,315	31.87	41
1996	10,295.71	3,575	4,007	6,289	32.64	193
1997	3,805.56	1,262	1,415	2,391	33.42	72
1998	24,005.75	7,581	8,498	15,508	34.21	453
1999	24,392.45	7,313	8,197	16,195	35.01	463
2000	60,528.31	17,178	19,255	41,273	35.81	1,153
2001	20,117.43	5,383	6,034	14,083	36.62	385
2002	33,821.80	8,496	9,523	24,299	37.44	649
2003	2,965.33	696	780	2,185	38.26	57
2004	9,993.90	2,181	2,445	7,549	39.09	193

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
2005	49,270.27	9,923	11,123	38,147	39.93	955
2006	20,509.90	3,786	4,244	16,266	40.77	399
2007	12,446.61	2,084	2,336	10,111	41.63	243
2008	36,941.91	5,556	6,228	30,714	42.48	723
2009	36,184.76	4,813	5,395	30,790	43.35	710
2010	130,305.34	15,063	16,884	113,421	44.22	2,565
2011	63,353.43	6,221	6,973	56,380	45.09	1,250
2012	7,885.02	636	713	7,172	45.97	156
2013	28,025.82	1,760	1,973	26,053	46.86	556
2014	97,690.45	4,396	4,928	92,762	47.75	1,943
2015	17,480.48	472	529	16,951	48.65	348
2016	18,747.90	169	189	18,559	49.55	375
	932,771.17	228,957	256,646	676,125		17,581
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.5 1.88

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -25						
1957	3,779,879.17	3,937,925	3,930,117	794,732	9.16	86,761
1958	1,209,525.66	1,249,107	1,246,630	265,277	9.56	27,749
1959	2,025,878.60	2,072,854	2,068,744	463,604	9.98	46,453
1960	896,868.41	908,898	907,096	213,990	10.41	20,556
1961	710,867.15	713,133	711,719	176,865	10.86	16,286
1962	1,000,538.22	993,034	991,065	259,608	11.33	22,913
1963	1,396,198.30	1,370,177	1,367,460	377,788	11.82	31,962
1964	1,065,247.49	1,033,050	1,031,002	300,557	12.33	24,376
1965	1,945,361.30	1,863,559	1,859,864	571,838	12.85	44,501
1966	3,525,844.89	3,334,347	3,327,736	1,079,570	13.39	80,625
1967	1,856,844.33	1,732,784	1,729,348	591,707	13.94	42,447
1968	2,468,895.21	2,271,939	2,267,435	818,684	14.51	56,422
1969	1,555,963.48	1,410,967	1,408,170	536,784	15.10	35,549
1970	197,346.80	176,221	175,872	70,812	15.71	4,507
1971	1,283,481.23	1,128,292	1,126,055	478,297	16.32	29,307
1972	1,662,793.56	1,437,568	1,434,718	643,774	16.96	37,958
1973	322,840.03	274,341	273,797	129,753	17.61	7,368
1974	701,662.21	585,730	584,569	292,509	18.27	16,010
1975	310,186.49	254,213	253,709	134,024	18.94	7,076
1976	216,985.29	174,426	174,080	97,152	19.63	4,949
1977	257,593.60	202,971	202,569	119,423	20.33	5,874
1978	405,167.88	312,714	312,094	194,366	21.04	9,238
1979	847,098.58	639,750	638,482	420,391	21.77	19,311
1980	795,246.79	587,399	586,234	407,824	22.50	18,126
1981	695,642.93	501,967	500,972	368,582	23.25	15,853
1982	420,930.85	296,467	295,879	230,285	24.01	9,591
1983	474,737.09	326,168	325,521	267,900	24.77	10,816
1984	1,168,533.76	782,114	780,563	680,104	25.55	26,619
1985	1,058,579.57	689,519	688,152	635,072	26.34	24,111
1986	3,339,836.55	2,114,743	2,110,550	2,064,246	27.14	76,059
1987	2,578,059.69	1,585,507	1,582,363	1,640,212	27.94	58,705
1988	666,353.12	397,388	396,600	436,341	28.76	15,172
1989	1,969,737.23	1,137,523	1,135,268	1,326,904	29.59	44,843
1990	3,918,685.83	2,189,125	2,184,785	2,713,572	30.42	89,204
1991	3,792,074.21	2,046,014	2,041,957	2,698,136	31.26	86,313
1992	6,606,269.27	3,436,746	3,429,932	4,827,905	32.11	150,355
1993	8,110,385.84	4,060,769	4,052,718	6,085,264	32.97	184,570
1994	7,229,197.28	3,476,611	3,469,718	5,566,779	33.84	164,503
1995	8,136,017.69	3,749,992	3,742,557	6,427,465	34.72	185,123
1996	8,321,428.32	3,669,022	3,661,747	6,740,038	35.60	189,327
1997	8,419,245.57	3,541,871	3,534,849	6,989,208	36.49	191,538

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -25						
1998	8,983,582.11	3,595,454	3,588,325	7,641,153	37.39	204,364
1999	7,404,684.15	2,810,448	2,804,876	6,450,979	38.30	168,433
2000	9,624,556.11	3,453,892	3,447,044	8,583,651	39.21	218,915
2001	4,036,795.29	1,364,235	1,361,530	3,684,464	40.13	91,813
2002	3,669,082.71	1,162,411	1,160,106	3,426,247	41.06	83,445
2003	6,207,371.51	1,835,442	1,831,803	5,927,411	41.99	141,162
2004	5,317,821.38	1,458,745	1,455,853	5,191,424	42.93	120,928
2005	6,272,448.73	1,586,616	1,583,470	6,257,091	43.87	142,628
2006	11,188,081.42	2,591,020	2,585,883	11,399,219	44.81	254,390
2007	13,356,573.64	2,801,875	2,796,320	13,899,397	45.77	303,679
2008	16,861,245.69	3,173,076	3,166,785	17,909,772	46.72	383,343
2009	12,162,485.74	2,020,645	2,016,639	13,186,468	47.69	276,504
2010	6,844,757.72	987,784	985,825	7,570,122	48.65	155,604
2011	10,877,987.41	1,330,106	1,327,469	12,270,015	49.62	247,280
2012	7,118,759.62	713,478	712,063	8,186,387	50.59	161,818
2013	18,354,123.91	1,430,704	1,427,868	21,514,787	51.57	417,196
2014	14,478,075.12	809,505	807,900	17,289,694	52.54	329,077
2015	25,557,128.42	859,678	857,973	31,088,438	53.52	580,875
2016	18,979,139.88	211,380	210,961	23,512,964	54.51	431,351
	304,638,730.03	96,863,439	96,671,389	284,127,023		6,931,831
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.0 2.28

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-S0.5						
NET SALVAGE PERCENT.. -15						
1957	1,346.95	1,365	1,189	360	4.28	84
1958	5,633.05	5,648	4,919	1,559	4.61	338
1959	2,750.32	2,728	2,376	787	4.95	159
1960	853.98	838	730	252	5.29	48
1963	306.56	291	253	100	6.31	16
1965	1,403.68	1,300	1,132	482	7.01	69
1966	3,634.49	3,325	2,896	1,284	7.36	174
1967	5,413.31	4,890	4,259	1,966	7.72	255
1968	2,820.13	2,515	2,190	1,053	8.08	130
1969	634.34	558	486	243	8.44	29
1970	7,432.45	6,458	5,625	2,922	8.80	332
1972	6,610.02	5,585	4,864	2,738	9.55	287
1973	629.77	524	456	268	9.93	27
1974	4,531.65	3,719	3,239	1,972	10.31	191
1975	3,904.34	3,155	2,748	1,742	10.70	163
1976	1,687.46	1,343	1,170	771	11.09	70
1977	6,261.88	4,903	4,270	2,931	11.49	255
1978	2,712.60	2,088	1,819	1,300	11.90	109
1983	1,488.94	1,045	910	802	14.02	57
1984	6,167.18	4,244	3,696	3,396	14.46	235
1985	1,884.32	1,269	1,105	1,062	14.92	71
1988	16,415.95	10,315	8,984	9,894	16.33	606
1989	985.39	604	526	607	16.82	36
1990	44,301.06	26,435	23,023	27,923	17.32	1,612
1992	156,021.30	88,018	76,659	102,765	18.34	5,603
1993	112,801.29	61,690	53,728	75,993	18.88	4,025
1994	129,011.01	68,330	59,512	88,851	19.42	4,575
1995	174,930.59	89,577	78,016	123,154	19.97	6,167
1996	181,131.24	89,453	77,908	130,393	20.54	6,348
1997	128,751.11	61,199	53,301	94,763	21.12	4,487
1998	279,569.87	127,532	111,073	210,432	21.72	9,688
1999	452,766.04	197,859	172,324	348,357	22.32	15,607
2000	336,170.46	140,141	122,055	264,541	22.95	11,527
2001	222,327.07	88,137	76,762	178,914	23.59	7,584
2002	319,322.35	119,960	104,478	262,743	24.24	10,839
2003	86,928.76	30,796	26,822	73,146	24.91	2,936
2004	134,267.48	44,607	38,850	115,558	25.60	4,514
2005	149,947.62	46,416	40,426	132,014	26.31	5,018
2006	156,664.95	44,841	39,054	141,111	27.04	5,219
2007	79,659.21	20,892	18,196	73,412	27.79	2,642
2008	502,023.44	119,472	104,053	473,274	28.55	16,577

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-S0.5						
NET SALVAGE PERCENT.. -15						
2009	395,485.67	84,140	73,281	381,528	29.34	13,004
2010	541,829.08	101,254	88,187	534,916	30.15	17,742
2011	272,821.17	43,749	38,103	275,641	30.98	8,897
2012	179,368.21	23,893	20,810	185,463	31.83	5,827
2013	123,453.20	12,975	11,300	130,671	32.71	3,995
2014	173,004.69	13,153	11,456	187,499	33.62	5,577
2015	194,169.88	8,994	7,833	215,462	34.55	6,236
2016	329,157.12	5,152	4,487	374,044	35.51	10,533
	5,941,392.63	1,827,375	1,591,539	5,241,063		200,520
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.1 3.37

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 379 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0.5						
NET SALVAGE PERCENT.. -15						
1958	892.94	813	896	131	8.74	15
1959	218.97	197	217	35	9.09	4
1962	553.69	482	531	106	10.18	10
1963	564.20	486	536	113	10.55	11
1964	634.87	540	595	135	10.92	12
1965	525.53	442	487	117	11.30	10
1966	2,027.19	1,683	1,855	476	11.68	41
1967	10,806.77	8,859	9,762	2,666	12.06	221
1968	1,554.38	1,258	1,386	402	12.45	32
1969	2,330.59	1,861	2,051	629	12.84	49
1971	359.77	279	307	107	13.64	8
1972	247.87	190	209	76	14.05	5
1973	9,387.67	7,079	7,801	2,995	14.46	207
1974	2,937.80	2,182	2,405	973	14.88	65
1975	8,867.74	6,483	7,144	3,054	15.30	200
1978	3,664.52	2,548	2,808	1,406	16.61	85
1979	39,991.93	27,310	30,095	15,896	17.06	932
1981	3,842.41	2,527	2,785	1,634	17.98	91
1985	86.89	53	58	42	19.91	2
1988	44,345.73	24,953	27,498	23,500	21.45	1,096
1989	20,850.00	11,429	12,595	11,382	21.98	518
1990	50,017.30	26,678	29,399	28,121	22.52	1,249
1991	9,944.62	5,154	5,680	5,756	23.07	250
1992	10,171.27	5,116	5,638	6,059	23.63	256
1993	51,670.93	25,183	27,751	31,671	24.20	1,309
1994	4.23	2	2	3	24.79	
1995	96,751.05	44,028	48,518	62,746	25.38	2,472
1996	257,909.60	113,059	124,588	172,008	25.99	6,618
1997	130,906.01	55,127	60,749	89,793	26.62	3,373
1998	28,563.39	11,536	12,712	20,136	27.25	739
1999	106,186.87	40,995	45,176	76,939	27.90	2,758
2000	102,501.48	37,721	41,568	76,309	28.56	2,672
2001	87,734.47	30,653	33,779	67,116	29.24	2,295
2002	5,727.21	1,893	2,086	4,500	29.93	150
2003	98,337.96	30,588	33,707	79,382	30.64	2,591
2004	47,616.79	13,872	15,287	39,472	31.36	1,259
2005	74,824.01	20,282	22,350	63,698	32.10	1,984
2006	277,206.21	69,374	76,448	242,339	32.86	7,375
2008	3,151,224.09	653,173	719,781	2,904,127	34.43	84,349
2009	894,035.01	165,479	182,354	845,786	35.24	24,001
2010	174,975.25	28,410	31,307	169,915	36.07	4,711

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 379 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0.5						
NET SALVAGE PERCENT.. -15						
2011	33,501.08	4,660	5,135	33,391	36.92	904
2012	54,561.41	6,275	6,915	55,831	37.80	1,477
2013	39,547.31	3,584	3,950	41,529	38.69	1,073
2014	293,426.10	19,281	21,247	316,193	39.60	7,985
2015	405,168.52	16,196	17,848	448,096	40.54	11,053
2016	220,709.80	2,962	3,264	250,552	41.51	6,036
	6,857,913.43	1,532,935	1,689,260	6,197,340		182,553
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.9 2.66

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -30						
1958	18,193.64	20,459	22,499	1,153	6.75	171
1959	165,620.60	184,819	203,250	12,057	7.08	1,703
1960	266,703.52	295,262	324,707	22,008	7.42	2,966
1961	344,913.78	378,529	416,278	32,110	7.79	4,122
1962	404,952.27	440,523	484,454	41,984	8.16	5,145
1963	457,652.24	493,093	542,267	52,681	8.56	6,154
1964	469,215.63	500,550	550,467	59,513	8.97	6,635
1965	515,999.52	544,689	599,008	71,791	9.40	7,637
1966	580,241.85	605,714	666,119	88,195	9.85	8,954
1967	682,097.76	703,707	773,884	112,843	10.32	10,934
1968	887,718.40	904,532	994,737	159,297	10.81	14,736
1969	1,061,468.04	1,067,497	1,173,953	205,955	11.32	18,194
1970	243,511.92	241,539	265,627	50,938	11.85	4,299
1971	901,010.74	881,062	968,926	202,388	12.39	16,335
1972	902,297.67	868,949	955,605	217,382	12.96	16,773
1973	652,441.10	618,488	680,167	168,006	13.54	12,408
1974	578,133.10	539,028	592,783	158,790	14.14	11,230
1975	414,240.00	379,651	417,512	121,000	14.75	8,203
1976	450,475.83	405,365	445,790	139,829	15.39	9,086
1977	424,878.52	375,261	412,684	139,658	16.03	8,712
1978	447,003.82	387,016	425,611	155,494	16.70	9,311
1979	1,487,500.97	1,261,579	1,387,390	546,361	17.38	31,436
1980	938,508.59	779,131	856,830	363,231	18.07	20,101
1981	800,182.27	649,732	714,527	325,710	18.77	17,353
1982	216,245.77	171,539	188,646	92,474	19.49	4,745
1983	854,382.25	661,531	727,502	383,195	20.22	18,951
1984	1,203,627.70	908,474	999,072	565,644	20.97	26,974
1985	1,177,379.36	865,703	952,035	578,558	21.72	26,637
1986	1,438,288.45	1,028,750	1,131,342	738,433	22.49	32,834
1987	1,731,834.57	1,204,041	1,324,114	927,271	23.26	39,865
1988	1,988,965.23	1,341,955	1,475,782	1,109,873	24.05	46,149
1989	1,970,449.59	1,288,477	1,416,971	1,144,613	24.85	46,061
1990	3,106,164.81	1,965,705	2,161,735	1,876,279	25.66	73,121
1991	6,771,875.16	4,141,137	4,554,113	4,249,325	26.48	160,473
1992	7,806,142.36	4,605,156	5,064,406	5,083,579	27.31	186,144
1993	8,700,829.73	4,942,941	5,435,877	5,875,202	28.15	208,711
1994	7,460,893.11	4,073,648	4,479,894	5,219,267	29.00	179,975
1995	5,860,780.09	3,068,939	3,374,990	4,244,024	29.86	142,131
1996	6,866,724.19	3,440,366	3,783,457	5,143,284	30.73	167,370
1997	6,872,878.05	3,287,985	3,615,880	5,318,861	31.60	168,318
1998	5,414,368.24	2,464,945	2,710,762	4,327,917	32.49	133,208

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -30						
1999	4,707,248.66	2,034,096	2,236,947	3,882,476	33.38	116,311
2000	5,000,650.22	2,043,866	2,247,691	4,253,154	34.28	124,071
2001	3,776,210.47	1,454,068	1,599,075	3,309,999	35.19	94,061
2002	3,838,469.47	1,386,225	1,524,467	3,465,543	36.11	95,972
2003	4,561,008.94	1,538,063	1,691,447	4,237,865	37.03	114,444
2004	6,001,893.45	1,878,833	2,066,200	5,736,261	37.96	151,113
2005	2,403,718.93	694,338	763,581	2,361,254	38.89	60,716
2006	4,030,500.92	1,064,697	1,170,874	4,068,777	39.84	102,128
2007	3,837,074.82	919,824	1,011,554	3,976,643	40.78	97,515
2008	5,620,694.88	1,207,100	1,327,478	5,979,425	41.74	143,254
2009	4,841,763.18	920,226	1,011,996	5,282,296	42.69	123,736
2010	4,712,833.60	776,863	854,336	5,272,348	43.66	120,759
2011	9,844,333.05	1,377,025	1,514,349	11,283,284	44.62	252,875
2012	3,992,272.07	457,754	503,404	4,686,550	45.59	102,798
2013	9,965,185.57	888,695	977,320	11,977,421	46.57	257,192
2014	17,278,890.94	1,105,158	1,215,371	21,247,187	47.54	446,933
2015	14,779,071.84	568,699	625,412	18,587,381	48.52	383,087
2016	18,641,985.38	237,499	261,184	23,973,397	49.51	484,213
	211,370,596.83	73,540,496	80,874,339	193,907,437		5,185,443
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.4 2.45

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IDAHO						
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -1						
1957	3,348.88	3,049	3,382			
1958	1,618.42	1,459	1,635			
1959	10,739.62	9,589	10,847			
1960	7,758.80	6,858	7,836			
1961	5,293.05	4,630	5,346			
1962	5,287.39	4,574	5,340			
1963	27,611.94	23,625	27,888			
1964	26,008.06	21,998	26,268			
1965	42,947.13	35,903	43,377			
1966	45,839.81	37,859	46,298			
1967	27,249.71	22,222	27,522			
1968	37,195.76	29,936	37,568			
1969	104,802.74	83,229	105,851			
1970	90,865.66	71,165	91,774			
1971	82,466.62	63,659	83,291			
1972	118,993.59	90,481	120,184			
1973	151,055.80	113,073	152,566			
1974	51,795.76	38,159	52,314			
1975	26,881.49	19,478	27,150			
1976	9,019.96	6,424	9,110			
1977	38,074.66	26,633	37,829	627	10.76	58
1978	30,332.93	20,824	29,578	1,059	11.21	94
1979	75,436.38	50,786	72,135	4,056	11.67	348
1980	41,377.44	27,296	38,770	3,021	12.14	249
1981	71,683.38	46,315	65,784	6,616	12.61	525
1982	51,286.85	32,412	46,037	5,763	13.10	440
1983	37,467.75	23,149	32,880	4,962	13.59	365
1984	70,268.19	42,380	60,195	10,776	14.10	764
1985	87,504.06	51,487	73,130	15,249	14.61	1,044
1986	72,694.24	41,661	59,174	14,247	15.14	941
1987	77,964.63	43,467	61,739	17,005	15.68	1,085
1988	103,808.35	56,257	79,906	24,941	16.22	1,538
1989	64,944.51	34,146	48,500	17,094	16.78	1,019
1990	285,874.43	145,686	206,927	81,806	17.34	4,718
1991	338,651.12	166,914	237,079	104,959	17.92	5,857
1992	577,214.86	274,838	390,371	192,616	18.50	10,412
1993	546,687.40	250,838	356,282	195,872	19.10	10,255
1994	945,901.27	417,626	593,182	362,178	19.70	18,385
1995	291,148.16	123,420	175,302	118,758	20.31	5,847
1996	816,862.38	331,662	471,081	353,950	20.93	16,911

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IDAHO						
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -1						
1997	644,882.64	250,111	355,249	296,082	21.56	13,733
1998	603,656.16	222,971	316,700	292,992	22.20	13,198
1999	822,940.02	288,773	410,163	421,006	22.84	18,433
2000	604,389.16	200,570	284,883	325,550	23.50	13,853
2001	372,726.11	116,701	165,758	210,695	24.15	8,724
2002	425,194.40	124,909	177,417	252,030	24.82	10,154
2003	672,022.40	184,421	261,945	416,797	25.49	16,351
2004	644,250.41	164,346	233,431	417,261	26.16	15,950
2005	671,618.79	158,147	224,627	453,708	26.84	16,904
2006	427,653.44	92,308	131,111	300,819	27.52	10,931
2007	377,146.04	73,898	104,962	275,955	28.21	9,782
2008	374,037.90	65,843	93,521	284,257	28.90	9,836
2009	288,621.13	44,977	63,884	227,624	29.60	7,690
2010	276,154.99	37,456	53,201	225,715	30.30	7,449
2011	1,584,188.51	182,403	259,079	1,340,951	31.01	43,243
2012	1,392,468.27	131,793	187,194	1,219,199	31.72	38,436
2013	39,567.60	2,923	4,152	35,812	32.44	1,104
2014	176,670.58	9,380	13,323	165,114	33.16	4,979
2015	315,642.18	10,109	14,358	304,440	33.89	8,983
2016	376,617.30	4,021	5,711	374,672	34.63	10,819
	16,592,411.21	5,261,227	7,382,100	9,376,236		361,407

WASHINGTON
SURVIVOR CURVE.. IOWA 35-R1
NET SALVAGE PERCENT.. -1

1955	246.75	229	194	55	2.85	19
1956	1,226.06	1,127	957	281	3.15	89
1957	284.41	259	220	67	3.45	19
1958	15,784.86	14,235	12,089	3,854	3.75	1,028
1959	1,081.93	966	820	272	4.06	67
1960	16,927.64	14,962	12,706	4,391	4.37	1,005
1961	38,487.97	33,664	28,588	10,285	4.69	2,193
1962	38,923.96	33,675	28,597	10,716	5.02	2,135
1963	57,017.13	48,785	41,429	16,158	5.35	3,020
1964	52,490.61	44,397	37,703	15,313	5.69	2,691
1965	72,504.89	60,613	51,474	21,756	6.03	3,608
1966	20,008.81	16,525	14,033	6,176	6.38	968
1967	87,999.89	71,764	60,943	27,937	6.74	4,145

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
WASHINGTON						
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -1						
1968	97,401.90	78,392	66,572	31,804	7.11	4,473
1969	151,903.82	120,635	102,446	50,977	7.48	6,815
1970	256,384.82	200,797	170,521	88,428	7.86	11,250
1971	245,332.41	189,380	160,825	86,961	8.25	10,541
1972	310,931.61	236,429	200,780	113,261	8.65	13,094
1973	210,781.74	157,781	133,991	78,899	9.06	8,708
1974	205,688.47	151,536	128,687	79,058	9.47	8,348
1975	32,391.13	23,471	19,932	12,783	9.89	1,293
1976	107,386.00	76,479	64,947	43,512	10.32	4,216
1977	142,370.73	99,588	84,572	59,222	10.76	5,504
1978	107,771.59	73,986	62,830	46,019	11.21	4,105
1979	295,325.32	198,824	168,845	129,433	11.67	11,091
1980	224,922.21	148,375	126,003	101,169	12.14	8,334
1981	183,203.02	118,369	100,521	84,514	12.61	6,702
1982	133,011.68	84,059	71,385	62,957	13.10	4,806
1983	147,622.74	91,205	77,453	71,646	13.59	5,272
1984	195,302.59	117,789	100,029	97,227	14.10	6,896
1985	286,920.30	168,823	143,368	146,422	14.61	10,022
1986	191,435.95	109,713	93,170	100,180	15.14	6,617
1987	181,712.09	101,308	86,033	97,497	15.68	6,218
1988	261,495.62	141,714	120,346	143,764	16.22	8,863
1989	297,863.12	156,609	132,995	167,846	16.78	10,003
1990	776,168.08	395,547	335,906	448,024	17.34	25,838
1991	693,922.46	342,021	290,451	410,411	17.92	22,902
1992	1,362,771.20	648,876	551,038	825,361	18.50	44,614
1993	1,377,214.75	631,911	536,631	854,356	19.10	44,731
1994	2,070,645.87	914,214	776,368	1,314,984	19.70	66,750
1995	494,574.60	209,654	178,042	321,478	20.31	15,829
1996	1,812,425.42	735,881	624,924	1,205,625	20.93	57,603
1997	1,157,215.30	448,814	381,141	787,646	21.56	36,533
1998	1,156,313.42	427,104	362,705	805,172	22.20	36,269
1999	1,462,966.83	513,361	435,956	1,041,640	22.84	45,606
2000	1,042,418.45	345,933	293,773	759,070	23.50	32,301
2001	586,512.88	183,637	155,948	436,430	24.15	18,072
2002	790,372.40	232,187	197,178	601,098	24.82	24,218
2003	1,250,950.57	343,295	291,533	971,927	25.49	38,130
2004	1,201,263.91	306,437	260,232	953,044	26.16	36,431
2005	7,037,629.69	1,657,161	1,407,293	5,700,713	26.84	212,396
2006	1,420,059.68	306,516	260,299	1,173,961	27.52	42,658
2007	3,408,308.88	667,824	567,129	2,875,263	28.21	101,924

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON						
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -1						
2008	1,933,198.89	340,307	288,995	1,663,536	28.90	57,562
2009	2,113,927.26	329,419	279,749	1,855,318	29.60	62,680
2010	3,403,639.93	461,646	392,039	3,045,638	30.30	100,516
2011	3,085,560.14	355,271	301,703	2,814,713	31.01	90,768
2012	1,680,410.14	159,046	135,065	1,562,149	31.72	49,248
2013	1,514,197.62	111,856	94,990	1,434,349	32.44	44,215
2014	3,137,897.56	166,609	141,488	3,027,789	33.16	91,308
2015	6,070,516.03	194,421	165,106	5,966,115	33.89	176,044
2016	2,382,410.29	25,434	21,599	2,384,635	34.63	68,860
	59,093,636.02	14,640,845	12,433,287	47,251,286		1,828,164
	75,686,047.23	19,902,072	19,815,386	56,627,522		2,189,571
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.9 2.89

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -15						
1956	4,814.90	4,444	5,537			
1957	282,515.34	258,498	324,893			
1958	21,574.00	19,564	24,674	136	11.63	12
1959	21,778.10	19,562	24,672	373	12.04	31
1960	15,162.00	13,483	17,005	431	12.47	35
1961	194.72	171	216	8	12.91	1
1963	61.00	52	66	4	13.85	
1964	31.00	26	33	3	14.34	
1965	46.00	39	49	4	14.85	
1966	4,260.70	3,531	4,453	447	15.37	29
1967	727.99	595	750	87	15.90	5
1968	81.00	65	82	11	16.46	1
1969	984.95	782	986	147	17.02	9
1988	57,525.99	30,011	37,850	28,305	30.05	942
1989	63,358.31	32,019	40,382	32,480	30.83	1,054
1990	2,812.18	1,375	1,734	1,500	31.62	47
1991	7,383.52	3,486	4,397	4,094	32.42	126
1992	67,357.36	30,661	38,670	38,791	33.23	1,167
1993	142,726.50	62,521	78,851	85,284	34.05	2,505
1994	42,007.38	17,681	22,299	26,009	34.87	746
1995	25,534.67	10,304	12,995	16,370	35.70	459
1996	55,789.67	21,534	27,159	36,999	36.54	1,013
1997	105,167.39	38,745	48,865	72,077	37.38	1,928
1998	148,604.14	52,108	65,719	105,176	38.23	2,751
1999	111,415.85	37,064	46,745	81,383	39.09	2,082
2000	228,888.50	71,978	90,779	172,443	39.96	4,315
2001	297,945.47	88,277	111,335	231,302	40.83	5,665
2002	23,166.03	6,438	8,120	18,521	41.71	444
2003	141,466.92	36,709	46,297	116,390	42.59	2,733
2004	266,004.61	64,072	80,808	225,097	43.48	5,177
2005	73,300.64	16,277	20,529	63,767	44.38	1,437
2006	17,394.90	3,535	4,458	15,546	45.28	343
2007	151,220.49	27,887	35,171	138,733	46.18	3,004
2008	144,333.29	23,872	30,107	135,876	47.09	2,885
2009	21,516.79	3,145	3,966	20,778	48.01	433
2010	175,841.68	22,317	28,146	174,072	48.93	3,558
2011	109,590.96	11,801	14,884	111,146	49.85	2,230
2012	183,817.97	16,220	20,457	190,934	50.78	3,760
2013	22,297.84	1,534	1,935	23,708	51.71	458

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -15						
2014	220,540.62	10,837	13,667	239,955	52.65	4,558
2015	95,174.93	2,826	3,564	105,887	53.58	1,976
2016	6,855.34	67	85	7,799	54.53	143
	3,361,271.64	1,066,113	1,343,390	2,522,072		58,062
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.4 1.73

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. -5						
1981	2,741.22	2,502	2,357	521	3.92	133
1992	47,715.78	34,904	32,886	17,216	9.10	1,892
1993	111,624.05	79,114	74,540	42,665	9.75	4,376
1997	8,878.28	5,413	5,100	4,222	12.58	336
2000	66,382.73	35,060	33,033	36,669	14.91	2,459
2003	15,101.12	6,660	6,275	9,581	17.40	551
2004	59,637.12	24,505	23,088	39,531	18.26	2,165
2005	151,044.93	57,412	54,093	104,504	19.14	5,460
2006	159,520.16	55,664	52,446	115,050	20.03	5,744
2007	217,370.10	69,003	65,014	163,225	20.93	7,799
2009	97,950.75	24,752	23,321	79,527	22.78	3,491
2011	941,444.66	175,956	165,784	822,733	24.66	33,363
2012	23,610.77	3,620	3,411	21,380	25.62	835
2013	272,852.23	32,660	30,771	255,724	26.58	9,621
2014	57,414.34	4,923	4,639	55,646	27.55	2,020
	2,233,288.24	612,148	576,758	1,768,195		80,245

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.0 3.59

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	6,649.51	5,985	5,320	1,330	0.50	1,330
	6,649.51	5,985	5,320	1,330		1,330
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.0 20.00

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-S1.5						
NET SALVAGE PERCENT.. 0						
1990	13,192.11	13,192	13,192			
1991	21,954.40	21,718	21,954			
1992	38,694.00	37,533	38,694			
1993	26,040.43	24,738	26,040			
1995	52,211.53	47,553	52,212			
1996	5,806.97	5,177	5,807			
1997	16,125.36	14,054	16,125			
1999	28,447.46	23,589	28,447			
2000	115,732.25	93,298	115,732			
2001	1,955.61	1,530	1,956			
2004	7,765.83	5,412	7,766			
2005	55,942.55	37,137	55,294	649	4.37	149
2006	83,946.25	52,692	78,455	5,491	4.84	1,135
2008	68,992.66	37,522	55,868	13,125	5.93	2,213
2009	65,934.15	32,713	48,707	17,227	6.55	2,630
2010	238,500.85	105,675	157,343	81,158	7.24	11,210
2011	1,023,855.87	395,362	588,666	435,190	7.98	54,535
2012	266,198.96	86,414	128,664	137,535	8.78	15,665
2013	673,773.63	173,625	258,516	415,258	9.65	43,032
2014	135,073.56	25,352	37,747	97,327	10.56	9,217
2015	1,129,474.36	129,460	192,757	936,717	11.51	81,383
2016	807,094.59	31,041	46,218	760,876	12.50	60,870
	4,876,713.38	1,394,787	1,976,160	2,900,553		282,039

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 5.78

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L2.5						
NET SALVAGE PERCENT.. 0						
1997	116,799.41	81,614	115,569	1,230	4.82	255
2004	120,625.45	72,752	103,020	17,605	6.35	2,772
2005	6,308.62	3,655	5,176	1,133	6.73	168
2006	157,776.72	86,777	122,880	34,897	7.20	4,847
2008	124,152.11	58,972	83,507	40,645	8.40	4,839
2009	298,879.40	128,333	181,725	117,154	9.13	12,832
2010	1,007,105.36	382,700	541,919	465,186	9.92	46,894
2011	135,169.88	44,184	62,566	72,604	10.77	6,741
2012	444,967.72	120,978	171,310	273,658	11.65	23,490
2013	88,284.60	18,871	26,722	61,563	12.58	4,894
2014	341,759.11	52,761	74,712	267,047	13.53	19,737
2015	308,052.95	28,686	40,621	267,432	14.51	18,431
2016	731,001.14	22,844	32,348	698,653	15.50	45,074
	3,880,882.47	1,103,127	1,562,075	2,318,808		190,974

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 4.92

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-R3						
NET SALVAGE PERCENT.. 0						
2004	760,980.36	466,732	443,996	316,984	6.96	45,544
2006	101,711.45	53,850	51,227	50,484	8.47	5,960
2013	396,421.17	74,658	71,021	325,400	14.61	22,272
2014	562,411.59	76,241	72,527	489,885	15.56	31,484
2015	178,982.16	14,617	13,905	165,077	16.53	9,987
2016	206,803.23	5,629	5,355	201,448	17.51	11,505
	2,207,309.96	691,727	658,031	1,549,279		126,752
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 5.74

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1979	8,678.82	8,141	6,895	1,784	0.93	1,784
1990	17,413.72	13,861	11,740	5,674	3.06	1,854
1991	9,574.04	7,480	6,335	3,239	3.28	988
1992	9,897.57	7,582	6,422	3,476	3.51	990
1993	1,629.00	1,223	1,036	593	3.74	159
1994	5,363.67	3,937	3,335	2,029	3.99	509
1995	9,467.40	6,798	5,758	3,709	4.23	877
1996	3,445.68	2,417	2,047	1,399	4.48	312
1997	13,310.34	9,104	7,711	5,599	4.74	1,181
1998	2,910.54	1,942	1,645	1,266	4.99	254
2006	77,249.53	40,685	34,459	42,791	7.10	6,027
2007	10,038.00	5,019	4,251	5,787	7.50	772
2008	114,722.51	53,767	45,540	69,183	7.97	8,680
2009	37,116.75	15,985	13,539	23,578	8.54	2,761
2010	40,193.35	15,515	13,141	27,052	9.21	2,937
2011	43,564.92	14,638	12,398	31,167	9.96	3,129
2012	188,394.16	52,877	44,786	143,608	10.79	13,309
2013	138,696.74	30,975	26,235	112,462	11.65	9,653
2014	44,984.97	7,318	6,198	38,787	12.56	3,088
2015	207,547.51	20,479	17,346	190,202	13.52	14,068
2016	195,147.59	6,504	5,509	189,639	14.50	13,079
	1,179,346.81	326,247	276,326	903,021		86,411

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 7.33

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	23,687.64	20,371	20,367	3,321	3.50	949
2004	20,449.62	10,225	10,223	10,227	12.50	818
2005	597.50	275	275	322	13.50	24
2006	39,536.69	16,605	16,602	22,935	14.50	1,582
2015	3,888.34	233	233	3,655	23.50	156
	88,159.79	47,709	47,700	40,460		3,529
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 4.00

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	72,895.57	71,073	70,592	2,304	0.50	2,304
1998	87,573.93	81,006	80,458	7,116	1.50	4,744
1999	108,942.79	95,325	94,680	14,263	2.50	5,705
2000	136,902.91	112,945	112,181	24,722	3.50	7,063
2001	5,098.30	3,951	3,924	1,174	4.50	261
2002	3,192.99	2,315	2,299	894	5.50	163
2003	283,542.01	191,391	190,096	93,446	6.50	14,376
2004	119,555.68	74,722	74,216	45,340	7.50	6,045
2005	99,629.51	57,287	56,899	42,731	8.50	5,027
2006	54,057.88	28,380	28,188	25,870	9.50	2,723
2007	232,351.79	110,367	109,620	122,732	10.50	11,689
2008	99,703.88	42,374	42,087	57,617	11.50	5,010
2010	101,469.46	32,978	32,755	68,714	13.50	5,090
2011	27,747.12	7,630	7,578	20,169	14.50	1,391
2012	255,761.32	57,546	57,157	198,604	15.50	12,813
2013	888,283.21	155,450	154,398	733,885	16.50	44,478
2014	2,402.47	300	298	2,104	17.50	120
2015	12,583.41	944	938	11,645	18.50	629
2016	6,135.75	153	152	5,984	19.50	307
	2,597,829.98	1,126,137	1,118,516	1,479,314		129,938
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.4 5.00

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	1,519.99	1,469	1,467	53	0.50	53
2003	45,311.14	40,780	40,712	4,599	1.50	3,066
2013	93,418.63	21,797	21,761	71,658	11.50	6,231
	140,249.76	64,046	63,940	76,310		9,350

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 6.67

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 396.4 POWER OPERATED EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-S1						
NET SALVAGE PERCENT.. 0						
1978	158,711.24	147,962	158,711			
1986	68,032.29	55,879	68,032			
1987	107,340.79	86,555	107,341			
1989	264,725.79	205,162	264,726			
1991	162,900.06	120,843	162,900			
1992	63,686.23	46,144	63,686			
2002	319,867.31	164,876	252,267	67,600	10.66	6,341
2005	123,603.78	53,712	82,181	41,423	12.44	3,330
2010	744,251.60	202,302	309,530	434,722	16.02	27,136
2012	305,686.05	59,609	91,204	214,482	17.71	12,111
	2,318,805.14	1,143,044	1,560,578	758,227		48,918
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.5	2.11

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 396.5 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S0						
NET SALVAGE PERCENT.. 0						
1990	9,905.14	9,053	6,947	2,958	1.29	2,293
1999	12,096.92	8,169	6,268	5,829	4.87	1,197
2000	10,792.97	6,979	5,355	5,438	5.30	1,026
2004	110,232.72	57,909	44,436	65,797	7.12	9,241
2005	143,490.69	70,788	54,319	89,172	7.60	11,733
2006	91,891.20	42,332	32,483	59,408	8.09	7,343
2007	62,178.83	26,530	20,358	41,821	8.60	4,863
2010	171,647.49	54,241	41,622	130,025	10.26	12,673
2011	326,198.86	90,031	69,085	257,114	10.86	23,675
2012	253,654.69	59,355	45,546	208,109	11.49	18,112
2013	53,284.76	10,053	7,714	45,571	12.17	3,745
2014	53,284.88	7,496	5,752	47,533	12.89	3,688
2015	384,933.92	34,132	26,191	358,743	13.67	26,243
2016	34,312.90	1,075	825	33,488	14.53	2,305
	1,717,905.97	478,143	366,901	1,351,005		128,137
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.5 7.46

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1961	331.74	332	332			
1965	513.40	513	513			
1966	666.11	666	666			
1967	555.04	555	555			
1968	551.16	551	551			
1969	5,581.00	5,581	5,581			
1971	4,507.27	4,507	4,507			
1972	7,907.01	7,907	7,907			
1978	3,763.84	3,764	3,764			
1980	3,653.47	3,653	3,653			
1982	241.67	242	242			
1983	4,023.05	4,023	4,023			
1989	28,871.38	28,871	28,871			
1990	53,946.32	53,946	53,946			
1991	19,694.50	19,694	19,694			
1992	23,929.89	23,930	23,930			
1993	4,749.92	4,750	4,750			
1994	13,595.05	13,595	13,595			
1996	10,603.36	10,603	10,603			
1997	5,580.79	5,581	5,581			
1999	9,340.26	9,340	9,340			
2000	94,067.98	94,068	94,068			
	296,674.21	296,672	296,674			

AMORTIZED
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2002	26,958.50	26,060	25,808	1,151	0.50	1,151
2003	29,564.17	26,608	26,350	3,214	1.50	2,143
2004	7,973.26	6,644	6,580	1,394	2.50	558
2005	4,790.82	3,673	3,637	1,153	3.50	329
2006	175,566.45	122,897	121,707	53,860	4.50	11,969
2007	1,278.18	810	802	476	5.50	87
2008	8,875.27	5,029	4,980	3,895	6.50	599
2009	1,365.01	683	676	689	7.50	92
2010	126,849.21	54,968	54,436	72,414	8.50	8,519
2011	184,634.18	67,700	67,044	117,590	9.50	12,378

AVISTA CORPORATION
WASHINGTON AND IDAHO

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	100,680.90	30,204	29,911	70,769	10.50	6,740
2013	12,186.52	2,843	2,815	9,371	11.50	815
2014	207,335.17	34,557	34,222	173,113	12.50	13,849
	888,057.64	382,676	378,970	509,088		59,229
	1,184,731.85	679,348	675,644	509,088		59,229
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.6 5.00

AVISTA CORPORATION
 ALLOCATED ALL

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	378,871.41	340,984	340,985	37,886	1.50	25,257
	378,871.41	340,984	340,985	37,886		25,257
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 6.67

AVISTA CORPORATION
ALLOCATED ALL

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	40,668.25	36,601	34,638	6,030	0.50	6,030
2014	195,393.79	97,697	92,458	102,936	2.50	41,174
	236,062.04	134,298	127,096	108,966		47,204
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.3						20.00

AVISTA CORPORATION
ALLOCATED ALL

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	20,727.97	15,028	15,028	5,700	5.50	1,036
2005	57,361.38	32,983	32,983	24,378	8.50	2,868
2006	217,295.52	114,080	114,080	103,216	9.50	10,865
2007	119,617.16	56,818	56,818	62,799	10.50	5,981
2008	409,473.90	174,026	174,027	235,447	11.50	20,474
2009	165,720.59	62,145	62,145	103,576	12.50	8,286
2010	102,657.24	33,364	33,364	69,293	13.50	5,133
2011	25,733.41	7,077	7,077	18,656	14.50	1,287
2012	202,171.14	45,489	45,489	156,682	15.50	10,109
2014	958,195.80	119,774	119,775	838,421	17.50	47,910
2015	339,761.55	25,482	25,482	314,280	18.50	16,988
2016	541,281.10	13,532	13,532	527,749	19.50	27,064
	3,159,996.76	699,798	699,800	2,460,197		158,001
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6						5.00

AVISTA CORPORATION
 ALLOCATED ALL

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	5,272.40	4,394	4,394	878	2.50	351
2010	74,033.85	32,081	32,080	41,954	8.50	4,936
2014	81,995.78	13,666	13,666	68,330	12.50	5,466
	161,302.03	50,141	50,140	111,162		10,753
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.3 6.67

AVISTA CORPORATION
 ALLOCATED ALL

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1991	46,821.56	46,822	46,822			
1994	108,463.48	108,463	108,463			
2000	457,378.83	457,379	457,379			
	612,663.87	612,664	612,664			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	11,348.48	8,701	8,701	2,647	3.50	756
2006	244,205.53	170,944	170,945	73,260	4.50	16,280
2007	57,861.53	36,645	36,645	21,216	5.50	3,857
2011	66,852.88	24,513	24,513	42,340	9.50	4,457
	380,268.42	240,803	240,805	139,463		25,350
	992,932.29	853,467	853,469	139,463		25,350
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 2.55

AVISTA CORPORATION
OREGON

ACCOUNT 351.2 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. -5						
2008	264.37	39	34	243	51.51	5
	264.37	39	34	243		5
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.6 1.89

AVISTA CORPORATION
OREGON

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OFFICE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. -5						
2009	10,261.46	1,347	1,282	9,493	52.50	181
2010	1,042.63	119	113	982	53.50	18
2011	5,079.34	489	465	4,868	54.50	89
2012	8,666.73	683	650	8,450	55.50	152
2013	8,620.17	528	502	8,549	56.50	151
2014	14,049.06	615	585	14,167	57.50	246
2015	21,594.16	567	540	22,134	58.50	378
2016	18,274.65	160	152	19,037	59.50	320
	87,588.20	4,508	4,289	87,679		1,535
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						57.1 1.75

AVISTA CORPORATION
OREGON

ACCOUNT 352 STORAGE WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
2008	879,120.93	135,543	123,631	755,490	46.52	16,240
2009	256.85	35	32	225	47.52	5
2010	5,518.18	651	594	4,924	48.51	102
2011	12,939.37	1,292	1,178	11,761	49.51	238
2012	3,012.17	246	224	2,788	50.51	55
2013	8,620.17	549	501	8,119	51.50	158
2014	14,049.06	639	583	13,466	52.50	256
2015	21,594.16	589	537	21,057	53.50	394
2016	18,274.65	166	151	18,123	54.50	333
	963,385.54	139,710	127,431	835,954		17,781
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.0 1.85

AVISTA CORPORATION
OREGON

ACCOUNT 352.2 RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
2007	10,962.23	2,076	2,162	8,800	40.53	217
2008	30,886.44	5,238	5,456	25,430	41.52	612
2011	1,422,312.87	156,170	162,656	1,259,657	44.51	28,301
	1,464,161.54	163,484	170,274	1,293,888		29,130
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.4 1.99

AVISTA CORPORATION
OREGON

ACCOUNT 352.3 NON-RECOVERABLE GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
2007	82,546.36	15,634	19,833	62,713	40.53	1,547
2008	187,214.69	31,752	40,281	146,934	41.52	3,539
2011	180,859.10	19,858	25,191	155,668	44.51	3,497
	450,620.15	67,244	85,305	365,315		8,583
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.6 1.90

AVISTA CORPORATION
OREGON

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
2008	61,909.71	8,750	11,146	50,764	51.52	985
2010	394.28	43	55	340	53.51	6
	62,303.99	8,793	11,201	51,103		991
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.6 1.59

AVISTA CORPORATION
OREGON

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
2008	2,817,659.52	434,427	438,398	2,379,262	46.52	51,145
2009	482.50	66	67	416	47.52	9
2010	3,588.45	423	427	3,161	48.51	65
2011	24,256.29	2,421	2,443	21,813	49.51	441
2012	26,059.14	2,127	2,146	23,913	50.51	473
2013	8,620.17	549	554	8,066	51.50	157
2014	14,049.06	639	645	13,404	52.50	255
2015	21,594.16	589	595	20,999	53.50	393
2016	18,274.65	166	167	18,107	54.50	332
	2,934,583.94	441,407	445,442	2,489,142		53,270
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.7 1.82

AVISTA CORPORATION
OREGON

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
2012	7,983.77	1,001	7,376	608	30.61	20
2013	8,620.17	842	6,205	2,415	31.58	76
2014	14,049.06	983	7,244	6,805	32.55	209
2015	21,594.16	907	6,683	14,911	33.53	445
2016	18,274.65	256	1,887	16,388	34.51	475
	70,521.81	3,989	29,395	41,127		1,225
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.6 1.74

AVISTA CORPORATION
OREGON

ACCOUNT 357 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
2009	288.80	39	29	260	38.95	7
2010	2,582.94	302	228	2,355	39.74	59
2011	2,590.29	257	194	2,396	40.54	59
2012	8,141.22	662	499	7,642	41.34	185
2013	8,619.99	548	413	8,207	42.14	195
2014	14,048.64	640	483	13,566	42.95	316
2015	21,593.52	590	445	21,149	43.77	483
2016	18,274.05	166	125	18,149	44.59	407
	76,139.45	3,204	2,416	73,723		1,711

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.1 2.25

AVISTA CORPORATION
OREGON

ACCOUNT 374.4 LAND - EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
2009	91,527.94	11,425	12,243	79,285	52.51	1,510
2010	4,950.06	535	573	4,377	53.51	82
2013	205,921.41	12,011	12,871	193,050	56.50	3,417
2014	72,262.29	3,011	3,227	69,035	57.50	1,201
2015	17,795.38	445	477	17,318	58.50	296
	392,457.08	27,427	29,391	363,066		6,506
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.8 1.66

AVISTA CORPORATION
OREGON

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1956	2,370.83	1,922	1,864	507	9.47	54
1960	122.31	95	92	30	10.99	3
1963	47,828.84	36,120	35,039	12,790	12.24	1,045
1964	7,674.63	5,728	5,557	2,118	12.68	167
1966	302.59	220	213	90	13.60	7
1971	287.87	195	189	99	16.09	6
1972	6,000.02	4,004	3,884	2,116	16.63	127
1973	828.66	544	528	301	17.17	18
1976	511.06	318	308	203	18.88	11
1979	477.00	280	272	205	20.70	10
1997	11,742.78	3,894	3,777	7,966	33.42	238
1998	732.03	231	224	508	34.21	15
2000	4,325.43	1,228	1,191	3,134	35.81	88
2001	3,770.30	1,009	979	2,791	36.62	76
2002	1,584.97	398	386	1,199	37.44	32
2003	7,612.27	1,787	1,734	5,878	38.26	154
2004	431.95	94	91	341	39.09	9
2006	38,028.48	7,020	6,810	31,218	40.77	766
2007	19,827.65	3,319	3,220	16,608	41.63	399
2008	17,179.79	2,584	2,507	14,673	42.48	345
2009	9,093.01	1,209	1,173	7,920	43.35	183
2010	15,687.55	1,813	1,759	13,929	44.22	315
2011	36,865.85	3,620	3,511	33,355	45.09	740
2012	1,690.13	136	132	1,558	45.97	34
2013	33,243.36	2,088	2,026	31,217	46.86	666
2014	11,842.35	533	517	11,325	47.75	237
2015	66,325.34	1,791	1,737	64,588	48.65	1,328
2016	31,641.76	285	277	31,365	49.55	633
	378,028.81	82,465	79,997	298,032		7,706

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.7 2.04

AVISTA CORPORATION
OREGON

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -25						
1962	22,069.40	21,904	24,250	3,337	11.33	295
1963	786,122.02	771,471	854,081	128,572	11.82	10,877
1964	1,727,164.70	1,674,961	1,854,318	304,638	12.33	24,707
1965	1,129,774.74	1,082,268	1,198,158	214,060	12.85	16,658
1966	1,196,228.74	1,131,259	1,252,395	242,891	13.39	18,140
1967	745,345.13	695,547	770,027	161,654	13.94	11,596
1968	573,987.97	528,198	584,758	132,727	14.51	9,147
1969	597,056.22	541,418	599,394	146,926	15.10	9,730
1970	398,598.19	355,928	394,041	104,207	15.71	6,633
1971	621,190.82	546,081	604,556	171,933	16.32	10,535
1972	594,830.09	514,260	569,327	174,211	16.96	10,272
1973	801,176.65	680,820	753,723	247,748	17.61	14,069
1974	676,312.27	564,569	625,024	220,366	18.27	12,062
1975	605,839.76	496,516	549,683	207,617	18.94	10,962
1976	469,876.18	377,716	418,162	169,183	19.63	8,619
1977	455,919.97	359,242	397,710	172,190	20.33	8,470
1978	534,296.02	412,376	456,534	211,336	21.04	10,044
1979	887,222.27	670,052	741,802	367,226	21.77	16,868
1980	944,988.86	698,004	772,747	408,489	22.50	18,155
1981	897,668.87	647,747	717,108	404,978	23.25	17,418
1983	577,594.54	396,836	439,330	282,663	24.77	11,412
1984	576,936.22	386,151	427,500	293,670	25.55	11,494
1985	858,274.64	559,048	618,911	453,932	26.34	17,234
1986	999,025.64	632,571	700,307	548,475	27.14	20,209
1987	1,258,082.63	773,721	856,572	716,031	27.94	25,627
1988	1,922,754.59	1,146,659	1,269,444	1,133,999	28.76	39,430
1989	1,799,159.02	1,039,014	1,150,273	1,098,676	29.59	37,130
1990	1,182,236.94	660,442	731,163	746,633	30.42	24,544
1991	1,453,314.17	784,136	868,102	948,541	31.26	30,344
1992	2,101,324.64	1,093,162	1,210,219	1,416,437	32.11	44,112
1993	3,712,131.22	1,858,618	2,057,641	2,582,523	32.97	78,329
1994	3,828,297.80	1,841,076	2,038,220	2,747,152	33.84	81,181
1995	2,306,589.42	1,063,136	1,176,978	1,706,259	34.72	49,143
1996	4,797,474.58	2,115,267	2,341,772	3,655,071	35.60	102,671
1997	4,479,000.06	1,884,259	2,086,027	3,512,723	36.49	96,265
1998	3,149,494.99	1,260,507	1,395,483	2,541,386	37.39	67,970
1999	2,240,683.38	850,451	941,518	1,859,336	38.30	48,547
2000	3,039,936.41	1,090,919	1,207,736	2,592,185	39.21	66,110
2001	3,690,771.20	1,247,296	1,380,858	3,232,606	40.13	80,553
2002	4,383,151.97	1,388,637	1,537,334	3,941,606	41.06	95,996
2003	3,131,669.73	925,996	1,025,153	2,889,434	41.99	68,812

AVISTA CORPORATION
OREGON

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -25						
2004	3,534,194.74	969,474	1,073,286	3,344,457	42.93	77,905
2005	3,937,015.39	995,868	1,102,507	3,818,762	43.87	87,047
2006	9,763,056.78	2,261,002	2,503,113	9,700,708	44.81	216,485
2007	16,304,966.44	3,420,374	3,786,631	16,594,577	45.77	362,564
2008	14,094,093.18	2,652,332	2,936,347	14,681,269	46.72	314,239
2009	7,390,766.03	1,227,883	1,359,366	7,879,092	47.69	165,215
2010	5,988,065.44	864,153	956,687	6,528,395	48.65	134,191
2011	7,726,853.27	944,801	1,045,971	8,612,596	49.62	173,571
2012	4,090,132.01	409,933	453,829	4,658,836	50.59	92,090
2013	9,291,162.79	724,246	801,799	10,812,154	51.57	209,660
2014	14,562,110.86	814,204	901,390	17,301,249	52.54	329,297
2015	9,230,596.77	310,494	343,742	11,194,504	53.52	209,165
2016	24,380,201.74	271,534	300,611	30,174,642	54.51	553,562
	196,446,788.10	51,634,537	57,163,618	188,394,868		4,267,361
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.1 2.17

AVISTA CORPORATION
OREGON

ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-S0.5						
NET SALVAGE PERCENT.. -15						
1963	14,834.59	14,070	14,028	3,032	6.31	481
1964	1,882.70	1,765	1,760	405	6.66	61
1965	1,135.31	1,051	1,048	258	7.01	37
1966	1,586.78	1,452	1,448	377	7.36	51
1968	1,521.00	1,357	1,353	396	8.08	49
1969	337.56	297	296	92	8.44	11
1971	2,771.78	2,376	2,369	819	9.17	89
1978	338.24	260	259	130	11.90	11
1979	6,780.22	5,131	5,116	2,681	12.31	218
1980	19,640.39	14,606	14,562	8,024	12.72	631
1981	5,043.21	3,681	3,670	2,130	13.15	162
1982	857.21	614	612	374	13.58	28
1984	23,369.14	16,080	16,032	10,843	14.46	750
1985	25,975.20	17,492	17,439	12,432	14.92	833
1986	2.00	1	1	1	15.38	
1987	5,820.30	3,746	3,735	2,958	15.85	187
1989	78,730.36	48,238	48,093	42,447	16.82	2,524
1991	30,199.02	17,528	17,475	17,254	17.83	968
1992	8,504.94	4,798	4,784	4,997	18.34	272
1993	109,982.33	60,149	59,968	66,512	18.88	3,523
1994	27,527.16	14,580	14,536	17,120	19.42	882
1995	12,327.37	6,313	6,294	7,882	19.97	395
1996	14,664.24	7,242	7,220	9,644	20.54	470
1997	2,898.77	1,378	1,374	1,960	21.12	93
1998	92,653.72	42,266	42,139	64,413	21.72	2,966
1999	707.92	309	308	506	22.32	23
2000	96,482.20	40,221	40,100	70,855	22.95	3,087
2001	45,437.01	18,013	17,959	34,294	23.59	1,454
2002	48,588.89	18,253	18,198	37,679	24.24	1,554
2003	27,756.75	9,833	9,803	22,117	24.91	888
2004	75,989.24	25,245	25,169	62,219	25.60	2,430
2005	1,475.60	457	456	1,241	26.31	47
2006	396,192.71	113,400	113,059	342,563	27.04	12,669
2007	155,703.66	40,836	40,713	138,346	27.79	4,978
2008	575,549.50	136,970	136,559	525,323	28.55	18,400
2009	445,284.94	94,734	94,449	417,629	29.34	14,234
2010	689,955.61	128,935	128,548	664,901	30.15	22,053
2011	660,811.84	105,965	105,647	654,287	30.98	21,120
2012	139,468.68	18,578	18,522	141,867	31.83	4,457
2013	586,675.67	61,659	61,474	613,203	32.71	18,747

AVISTA CORPORATION
OREGON

ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-S0.5						
NET SALVAGE PERCENT.. -15						
2014	237,735.72	18,074	18,020	255,376	33.62	7,596
2015	128,971.40	5,974	5,956	142,361	34.55	4,120
2016	241,136.44	3,774	3,763	273,544	35.51	7,703
	5,043,307.32	1,127,701	1,124,314	4,675,490		161,252
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.0 3.20

AVISTA CORPORATION
OREGON

ACCOUNT 379 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0.5						
NET SALVAGE PERCENT.. -15						
1956	1,149.55	1,069	1,062	260	8.03	32
1963	60,402.36	52,014	51,686	17,777	10.55	1,685
1964	3,536.10	3,009	2,990	1,077	10.92	99
1965	5,145.48	4,325	4,298	1,619	11.30	143
1966	6,195.92	5,144	5,112	2,013	11.68	172
1968	788.83	638	634	273	12.45	22
1970	369.61	291	289	136	13.24	10
1977	833.57	590	586	373	16.17	23
1978	475.08	330	328	218	16.61	13
1980	8,118.61	5,442	5,408	3,928	17.52	224
1986	14,788.61	8,742	8,687	8,320	20.41	408
1987	2,064.82	1,191	1,183	1,192	20.93	57
1991	5,480.56	2,841	2,823	3,480	23.07	151
1992	9,189.29	4,622	4,593	5,975	23.63	253
1994	59,397.89	27,990	27,813	40,495	24.79	1,634
1997	3,012.77	1,269	1,261	2,204	26.62	83
1998	133,208.85	53,799	53,460	99,730	27.25	3,660
1999	32,836.32	12,677	12,597	25,165	27.90	902
2000	20,753.62	7,637	7,589	16,278	28.56	570
2001	80,103.16	27,987	27,810	64,309	29.24	2,199
2004	45,229.95	13,177	13,094	38,920	31.36	1,241
2005	4,007.30	1,086	1,079	3,529	32.10	110
2006	206,830.00	51,762	51,435	186,420	32.86	5,673
2007	445,441.39	101,965	101,322	410,936	33.64	12,216
2008	103,951.56	21,547	21,411	98,133	34.43	2,850
2010	201,228.99	32,673	32,467	198,946	36.07	5,516
2011	5,266.27	732	727	5,329	36.92	144
2012	8,600.41	989	983	8,907	37.80	236
2013	5,520.89	500	497	5,852	38.69	151
2014	190,479.22	12,517	12,438	206,613	39.60	5,218
2015	413,810.81	16,542	16,437	459,445	40.54	11,333
2016	102,527.58	1,376	1,368	116,539	41.51	2,807
	2,180,745.37	476,473	473,467	2,034,391		59,835

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.0 2.74

AVISTA CORPORATION
OREGON

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -30						
1971	138,374.06	135,310	179,179	707	12.39	57
1972	431,510.14	415,562	550,290	10,673	12.96	824
1973	366,846.51	347,756	460,501	16,399	13.54	1,211
1974	322,170.99	300,379	397,764	21,058	14.14	1,489
1975	199,027.31	182,409	241,547	17,189	14.75	1,165
1976	223,536.10	201,151	266,366	24,231	15.39	1,574
1977	244,619.75	216,053	286,099	31,907	16.03	1,990
1978	267,322.94	231,448	306,485	41,035	16.70	2,457
1979	156,668.57	132,874	175,953	27,716	17.38	1,595
1980	308,878.23	256,425	339,560	61,982	18.07	3,430
1981	244,227.37	198,308	262,601	54,895	18.77	2,925
1982	266,380.84	211,309	279,817	66,478	19.49	3,411
1983	203,761.09	157,768	208,918	55,971	20.22	2,768
1984	460,460.00	347,546	460,223	138,375	20.97	6,599
1985	560,998.66	412,491	546,224	183,074	21.72	8,429
1986	789,600.04	564,769	747,871	278,609	22.49	12,388
1987	1,125,631.21	782,584	1,036,304	427,017	23.26	18,358
1988	1,264,465.06	853,135	1,129,728	514,077	24.05	21,375
1989	1,473,813.01	963,726	1,276,173	639,784	24.85	25,746
1990	1,592,278.92	1,007,658	1,334,349	735,614	25.66	28,668
1991	1,675,867.60	1,024,827	1,357,084	821,544	26.48	31,025
1992	2,026,402.03	1,195,456	1,583,032	1,051,291	27.31	38,495
1993	2,543,436.39	1,444,926	1,913,382	1,393,085	28.15	49,488
1994	2,755,409.03	1,504,453	1,992,208	1,589,824	29.00	54,822
1995	2,627,614.46	1,375,924	1,822,009	1,593,890	29.86	53,379
1996	2,876,106.45	1,440,987	1,908,166	1,830,772	30.73	59,576
1997	2,818,758.98	1,348,494	1,785,686	1,878,701	31.60	59,453
1998	2,518,394.04	1,146,524	1,518,236	1,755,676	32.49	54,037
1999	2,667,273.70	1,152,582	1,526,258	1,941,198	33.38	58,155
2000	2,681,271.10	1,095,889	1,451,185	2,034,467	34.28	59,349
2001	2,083,998.22	802,464	1,062,629	1,646,569	35.19	46,791
2002	2,327,162.44	840,431	1,112,905	1,912,406	36.11	52,961
2003	2,646,987.21	892,617	1,182,011	2,259,072	37.03	61,007
2004	2,740,980.34	858,036	1,136,218	2,427,056	37.96	63,937
2005	1,662,436.76	480,211	635,899	1,525,269	38.89	39,220
2006	2,591,087.71	684,462	906,370	2,462,044	39.84	61,798
2007	2,051,287.71	491,735	651,159	2,015,515	40.78	49,424
2008	1,188,334.24	255,207	337,947	1,206,888	41.74	28,914
2009	1,741,709.57	331,029	438,351	1,825,871	42.69	42,770
2010	822,982.95	135,661	179,643	890,235	43.66	20,390
2011	2,518,597.08	352,301	466,520	2,807,656	44.62	62,924

AVISTA CORPORATION
OREGON

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -30						
2012	619,949.00	71,083	94,129	711,805	45.59	15,613
2013	2,728,697.44	243,345	322,240	3,225,067	46.57	69,252
2014	13,560,127.08	867,306	1,148,494	16,479,671	47.54	346,649
2015	8,543,718.38	328,762	435,349	10,671,485	48.52	219,940
2016	6,246,869.49	79,585	105,387	8,015,543	49.51	161,897
	89,906,030.20	28,362,958	37,558,449	79,319,390		2,007,725
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.5 2.23

AVISTA CORPORATION
OREGON

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -1						
1960	1,122.73	992	593	541	4.37	124
1961	562.32	492	294	274	4.69	58
1962	2,835.24	2,453	1,466	1,398	5.02	278
1963	8,568.39	7,331	4,381	4,273	5.35	799
1964	17,764.04	15,025	8,979	8,963	5.69	1,575
1965	20,488.62	17,128	10,236	10,458	6.03	1,734
1966	21,564.33	17,810	10,644	11,136	6.38	1,745
1967	7,278.62	5,936	3,547	3,804	6.74	564
1968	18,104.97	14,571	8,708	9,578	7.11	1,347
1969	5,472.51	4,346	2,597	2,930	7.48	392
1970	6,724.05	5,266	3,147	3,644	7.86	464
1971	71,619.34	55,285	33,039	39,297	8.25	4,763
1972	89,133.33	67,776	40,504	49,521	8.65	5,725
1973	75,295.06	56,362	33,683	42,365	9.06	4,676
1974	77,989.92	57,457	34,337	44,433	9.47	4,692
1975	59,767.80	43,308	25,882	34,483	9.89	3,487
1976	6,088.97	4,337	2,592	3,558	10.32	345
1977	29,889.22	20,907	12,494	17,694	10.76	1,644
1978	20,285.39	13,926	8,322	12,166	11.21	1,085
1979	76,465.17	51,479	30,765	46,465	11.67	3,982
1980	207,982.66	137,200	81,993	128,069	12.14	10,549
1981	6,179.36	3,993	2,386	3,855	12.61	306
1982	1,915.28	1,210	723	1,211	13.10	92
1983	223,708.66	138,213	82,598	143,348	13.59	10,548
1984	287,567.21	173,435	103,647	186,796	14.10	13,248
1985	23,662.22	13,923	8,321	15,578	14.61	1,066
1986	394,461.78	226,068	135,102	263,304	15.14	17,391
1987	78,342.30	43,677	26,102	53,024	15.68	3,382
1988	162,740.89	88,195	52,707	111,661	16.22	6,884
1989	289,102.65	152,003	90,839	201,155	16.78	11,988
1990	340,095.35	173,318	103,578	239,918	17.34	13,836
1991	426,127.98	210,030	125,517	304,872	17.92	17,013
1992	798,620.95	380,259	227,249	579,358	18.50	31,317
1993	767,486.53	352,148	210,449	564,712	19.10	29,566
1994	1,046,891.53	462,215	276,227	781,133	19.70	39,651
1995	1,325,285.67	561,798	335,739	1,002,800	20.31	49,375
1996	1,028,003.06	417,390	249,439	788,844	20.93	37,690
1997	1,344,239.97	521,350	311,567	1,046,115	21.56	48,521
1998	1,544,359.08	570,435	340,901	1,218,902	22.20	54,905
1999	867,022.63	304,242	181,820	693,873	22.84	30,380
2000	1,119,155.04	371,398	221,953	908,394	23.50	38,655

AVISTA CORPORATION
OREGON

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -1						
2001	138,738.02	43,439	25,960	114,165	24.15	4,727
2002	1,331,393.70	391,122	233,740	1,110,968	24.82	44,761
2003	1,357,828.40	372,625	222,686	1,148,721	25.49	45,066
2004	4,593,427.49	1,171,764	700,264	3,939,098	26.16	150,577
2005	868,662.72	204,545	122,239	755,110	26.84	28,134
2006	686,334.25	148,143	88,533	604,665	27.52	21,972
2007	1,112,686.73	218,020	130,292	993,522	28.21	35,219
2008	945,650.37	166,466	99,483	855,624	28.90	29,606
2009	2,535,201.19	395,068	236,099	2,324,454	29.60	78,529
2010	1,560,296.92	211,628	126,472	1,449,428	30.30	47,836
2011	3,282,116.69	377,903	225,841	3,089,097	31.01	99,616
2012	2,187,384.09	207,030	123,724	2,085,534	31.72	65,748
2013	788,710.60	58,263	34,819	761,779	32.44	23,483
2014	1,365,120.71	72,482	43,316	1,335,456	33.16	40,273
2015	1,820,692.05	58,311	34,848	1,804,051	33.89	53,233
2016	3,466,364.08	37,006	22,115	3,478,913	34.63	100,460
	40,940,578.83	9,898,502	5,915,498	35,434,486		1,375,082

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.8 3.36

AVISTA CORPORATION
OREGON

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -15						
1964	19,421.01	16,511	22,334			
1965	9,262.49	7,776	10,652			
1966	17,369.29	14,393	19,975			
1967	4,182.18	3,419	4,810			
1968	5,029.87	4,053	5,784			
1969	3,512.89	2,790	4,040			
1970	10,615.92	8,302	12,208			
1971	14,048.30	10,810	16,156			
1972	4,414.90	3,342	5,077			
1973	3,401.23	2,530	3,911			
1974	5,698.23	4,163	6,553			
1975	15.30	11	18			
1976	14,993.20	10,546	17,242			
1977	588.85	406	677			
1978	8,031.00	5,422	9,236			
1979	21,609.05	14,278	24,850			
1980	46,935.13	30,324	53,675	300	24.10	12
1981	68,595.29	43,301	76,644	2,241	24.81	90
1982	5,544.76	3,417	6,048	328	25.53	13
1983	7,737.42	4,650	8,231	667	26.26	25
1984	16,327.98	9,559	16,920	1,857	27.00	69
1985	14,235.55	8,111	14,357	2,014	27.75	73
1986	11,640.26	6,450	11,417	1,969	28.50	69
1987	2,073.32	1,115	1,974	410	29.27	14
1988	13,024.24	6,795	12,027	2,951	30.05	98
1991	2,727.11	1,288	2,280	856	32.42	26
1992	30,120.16	13,710	24,267	10,371	33.23	312
1993	17,927.89	7,853	13,900	6,717	34.05	197
1994	10,626.05	4,473	7,917	4,303	34.87	123
1995	8,289.92	3,345	5,921	3,612	35.70	101
1996	7,983.09	3,081	5,453	3,728	36.54	102
1998	6,757.56	2,370	4,195	3,576	38.23	94
1999	1,738.79	578	1,023	977	39.09	25
2000	34,798.09	10,943	19,369	20,649	39.96	517
2001	62,472.19	18,510	32,763	39,080	40.83	957
2002	59,494.71	16,533	29,264	39,155	41.71	939
2003	66,431.18	17,238	30,512	45,884	42.59	1,077
2004	86,071.33	20,732	36,696	62,286	43.48	1,433
2005	6,738.81	1,496	2,648	5,102	44.38	115
2006	35,068.57	7,127	12,615	27,714	45.28	612
2007	7,238.66	1,335	2,363	5,961	46.18	129

AVISTA CORPORATION
OREGON

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
SURVIVOR CURVE.. IOWA 55-R2.5							
NET SALVAGE PERCENT.. -15							
2008	98,147.23	16,233	28,733	84,136	47.09	1,787	
2009	240,597.87	35,164	62,242	214,446	48.01	4,467	
2010	95,854.16	12,165	21,532	88,700	48.93	1,813	
2011	5,472.78	589	1,043	5,251	49.85	105	
2012	47,195.14	4,164	7,370	46,904	50.78	924	
2013	109,060.90	7,503	13,281	112,139	51.71	2,169	
2014	46,346.79	2,277	4,030	49,269	52.65	936	
2015	90,319.24	2,682	4,748	99,119	53.58	1,850	
2016	44,308.97	436	771	50,184	54.53	920	
	1,550,094.85	434,299	739,752	1,042,857		22,193	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.0	1.43

AVISTA CORPORATION
OREGON

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. 0						
1967	173.85	174	174			
1986	365.44	365	365			
	539.29	539	539			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AVISTA CORPORATION
OREGON

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. -5						
1994	1,164,545.19	797,651	930,158	292,614	10.43	28,055
1995	16,329.95	10,791	12,584	4,562	11.12	410
1999	36,934.44	20,528	23,938	14,843	14.12	1,051
2000	20,153.90	10,644	12,412	8,750	14.91	587
2001	7,552.01	3,772	4,399	3,531	15.73	224
2002	2,551.00	1,201	1,401	1,278	16.55	77
2003	2,830.67	1,248	1,455	1,517	17.40	87
2004	14,048.06	5,772	6,731	8,019	18.26	439
2006	137,595.44	48,013	55,989	88,486	20.03	4,418
2007	19,721.62	6,261	7,301	13,407	20.93	641
2008	645,750.53	184,203	214,803	463,235	21.85	21,201
2009	814,895.25	205,927	240,136	615,504	22.78	27,019
2010	154,132.15	33,933	39,570	122,269	23.71	5,157
2011	26,334.08	4,922	5,740	21,911	24.66	889
2012	126,914.57	19,456	22,688	110,572	25.62	4,316
2013	162,056.95	19,398	22,620	147,540	26.58	5,551
2014	173,164.80	14,849	17,316	164,507	27.55	5,971
2015	79,042.58	4,067	4,742	78,252	28.53	2,743
	3,604,553.19	1,392,636	1,623,983	2,160,797		108,836

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.9 3.02

AVISTA CORPORATION
OREGON

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-S1.5						
NET SALVAGE PERCENT.. 0						
1995	12,222.05	11,131	11,140	1,082	1.16	933
1997	149,787.04	130,545	130,656	19,131	1.67	11,456
1998	52,432.74	44,608	44,646	7,787	1.94	4,014
1999	30,684.85	25,445	25,467	5,218	2.22	2,350
2000	50,542.39	40,745	40,780	9,762	2.52	3,874
2001	14,854.01	11,620	11,630	3,224	2.83	1,139
2002	374.36	283	283	91	3.17	29
2004	74,899.38	52,199	52,244	22,655	3.94	5,750
2006	96,607.93	60,640	60,692	35,916	4.84	7,421
2008	77,581.09	42,192	42,228	35,353	5.93	5,962
2009	59,478.49	29,510	29,535	29,943	6.55	4,571
2010	162,243.09	71,887	71,948	90,295	7.24	12,472
2011	408,217.56	157,633	157,767	250,451	7.98	31,385
2012	99,071.07	32,160	32,187	66,884	8.78	7,618
2013	390,768.35	100,697	100,783	289,985	9.65	30,050
2014	56,303.91	10,568	10,577	45,727	10.56	4,330
2015	697,144.61	79,907	79,976	617,169	11.51	53,620
2016	580,701.39	22,334	22,353	558,348	12.50	44,668
	3,013,914.31	924,104	924,892	2,089,022		231,642
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.0 7.69

AVISTA CORPORATION
OREGON

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L2.5						
NET SALVAGE PERCENT.. 0						
1993	54,292.19	41,160	53,058	1,234	3.87	319
1994	54,714.08	40,659	52,412	2,302	4.11	560
2006	70,040.05	38,522	49,657	20,383	7.20	2,831
2008	280,525.06	133,249	171,766	108,759	8.40	12,948
2009	50,697.03	21,768	28,060	22,637	9.13	2,479
2011	64,553.84	21,101	27,201	37,353	10.77	3,468
2013	136,718.14	29,224	37,672	99,046	12.58	7,873
2015	182,637.54	17,007	21,923	160,715	14.51	11,076
2016	172,011.14	5,375	6,928	165,083	15.50	10,651
	1,066,189.07	348,065	448,677	617,512		52,205
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.8 4.90

AVISTA CORPORATION
OREGON

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-R3						
NET SALVAGE PERCENT.. 0						
1992	92,388.86	84,843	92,389			
	92,388.86	84,843	92,389			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AVISTA CORPORATION
OREGON

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2006	17,198.04	9,058	17,198			
2010	9,708.03	3,747	8,816	892	9.21	97
2013	12,863.27	2,873	6,759	6,104	11.65	524
	39,769.34	15,678	32,773	6,996		621
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.3	1.56

AVISTA CORPORATION
OREGON

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	8,750.00	8,575	8,518	232	0.50	232
1993	23,988.05	22,549	22,398	1,590	1.50	1,060
1995	3,850.00	3,311	3,289	561	3.50	160
1999	8,500.00	5,950	5,910	2,590	7.50	345
2000	8,700.00	5,742	5,704	2,996	8.50	352
2008	3,438.47	1,169	1,161	2,277	16.50	138
	57,226.52	47,296	46,980	10,247		2,287
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 4.00

AVISTA CORPORATION
OREGON

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	31,540.34	30,752	30,570	970	0.50	970
1998	49,754.29	46,023	45,750	4,004	1.50	2,669
1999	22,116.99	19,352	19,237	2,880	2.50	1,152
2000	26,553.29	21,906	21,776	4,777	3.50	1,365
2001	86,642.82	67,148	66,750	19,893	4.50	4,421
2002	42,644.55	30,917	30,734	11,911	5.50	2,166
2003	92,514.06	62,447	62,077	30,437	6.50	4,683
2005	40,869.79	23,500	23,361	17,509	8.50	2,060
2006	110,479.39	58,002	57,659	52,820	9.50	5,560
2007	181,671.02	86,294	85,783	95,888	10.50	9,132
2008	74,892.80	31,829	31,641	43,252	11.50	3,761
2009	2,115.75	793	788	1,328	12.50	106
2011	8,099.70	2,227	2,214	5,886	14.50	406
2012	34,048.04	7,661	7,616	26,432	15.50	1,705
2014	128,074.03	16,009	15,914	112,160	17.50	6,409
2015	19,059.66	1,429	1,420	17,640	18.50	954
	951,076.52	506,289	503,290	447,787		47,519

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4 5.00

AVISTA CORPORATION
OREGON

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	40,917.01	31,370	31,370	9,547	3.50	2,728
	40,917.01	31,370	31,370	9,547		2,728
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 6.67

AVISTA CORPORATION
OREGON

ACCOUNT 396.5 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S0						
NET SALVAGE PERCENT.. 0						
1994	5,315.22	4,312	5,315			
2006	38,518.73	17,744	22,167	16,351	8.09	2,021
	43,833.95	22,056	27,482	16,352		2,021
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.1 4.61

AVISTA CORPORATION
OREGON

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1973	16,619.16	16,619	16,619			
1983	12,694.94	12,695	12,695			
1985	8,728.05	8,728	8,728			
1992	817.55	818	818			
1993	2,171.87	2,172	2,172			
1994	5,213.00	5,213	5,213			
1995	1,316.77	1,317	1,317			
1997	2,550.00	2,550	2,550			
1998	16,456.81	16,457	16,457			
2001	3,712.02	3,712	3,712			
	70,280.17	70,281	70,280			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	7,122.53	6,885	6,861	262	0.50	262
2003	138.23	124	124	15	1.50	10
2005	21,206.03	16,258	16,200	5,006	3.50	1,430
2006	341,059.82	238,742	237,896	103,164	4.50	22,925
2007	2,293.81	1,453	1,448	846	5.50	154
2008	16,150.14	9,152	9,120	7,031	6.50	1,082
2009	41,966.77	20,983	20,909	21,058	7.50	2,808
2010	206,765.94	89,598	89,280	117,485	8.50	13,822
2011	225,434.95	82,660	82,367	143,068	9.50	15,060
2012	22,167.55	6,650	6,626	15,541	10.50	1,480
2013	14,020.88	3,271	3,259	10,761	11.50	936
2014	271,602.42	45,268	45,108	226,495	12.50	18,120
2016	19,966.49	665	663	19,304	14.50	1,331
	1,189,895.56	521,709	519,860	670,036		79,420
	1,260,175.73	591,990	590,140	670,036		79,420
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.4 6.30

AVISTA CORPORATION
OREGON

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	2,367.16	1,539	1,538	829	3.50	237
	2,367.16	1,539	1,538	829		237
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 10.01

COMMON PLANT

AVISTA CORPORATION

ACCOUNT 389.3 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1908	1,023.98	1,024	1,024			
1914	14.47	14	14			
1918	65.20	65	65			
1922	376.04	370	89	287	0.96	287
1924	301.36	295	71	230	1.38	167
1926	431.58	419	101	331	1.82	182
1929	0.13					
1930	52.70	50	12	41	2.76	15
1937	19.14	18	4	15	4.57	3
1951	3,652.86	3,131	756	2,897	9.28	312
1967	19,339.06	13,627	3,290	16,049	19.20	836
2008	23,758.96	3,100	748	23,011	56.52	407
2009	1,685,653.07	194,238	46,889	1,638,764	57.51	28,495
	1,734,688.55	216,351	53,063	1,681,626		30,704

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.8 1.77

AVISTA CORPORATION

ACCOUNT 389.4 LAND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1906	55.00	55	55			
1907	300.00	300	300			
1908	6,750.54	6,751	6,751			
1910	678.56	679	679			
1913	6,930.46	6,930	6,930			
1914	885.27	885	885			
1922	1,373.34	1,353	1,373			
1925	25.00	24	25			
1926	110.15	107	110			
1927	2,403.14	2,328	2,403			
1928	767.07	740	767			
1930	904.30	866	904			
1935	201.00	189	201			
1936	162.66	152	163			
1937	206.73	192	207			
1940	264.20	242	264			
1942	49.88	45	50			
1943	103.41	93	103			
1944	564.12	507	564			
1949	1,367.59	1,190	1,368			
1951	44.04	38	44			
1952	75.00	64	75			
1954	79.96	67	80			
1972	813.02	525	813			
1975	1,775.45	1,081	1,699	76	25.44	3
1982	12,896.86	6,653	10,456	2,441	31.47	78
	39,786.75	32,056	37,269	2,518		81

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.1 0.20

AVISTA CORPORATION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1924	137.47	137	137			
1933	75,259.99	71,527	34,966	40,294	2.48	16,248
1937	1,689.89	1,568	767	923	3.62	255
1938	92.45	85	42	50	3.91	13
1940	25.93	24	12	14	4.48	3
1943	460.10	411	201	259	5.36	48
1947	1,950.02	1,695	829	1,121	6.54	171
1948	801.46	692	338	463	6.84	68
1949	583.72	500	244	340	7.15	48
1952	1,213.52	1,017	497	717	8.10	89
1953	11,231.71	9,338	4,565	6,667	8.43	791
1954	918.45	757	370	548	8.77	62
1956	956.19	775	379	577	9.47	61
1957	103,854.39	83,437	40,788	63,066	9.83	6,416
1958	164,998.95	131,306	64,188	100,811	10.21	9,874
1959	20,724.39	16,335	7,985	12,739	10.59	1,203
1961	2,746.18	2,121	1,037	1,709	11.39	150
1962	204.00	156	76	128	11.81	11
1963	1,677.64	1,267	619	1,059	12.24	87
1964	88.66	66	32	57	12.68	4
1967	33,652.47	24,183	11,822	21,830	14.07	1,552
1969	206.61	144	70	137	15.06	9
1970	1,717.31	1,183	578	1,139	15.57	73
1972	11,535.67	7,699	3,764	7,772	16.63	467
1974	605,104.16	390,534	190,910	414,194	17.73	23,361
1975	63,518.57	40,271	19,686	43,833	18.30	2,395
1976	271,984.77	169,283	82,753	189,232	18.88	10,023
1977	3,621.48	2,211	1,081	2,540	19.48	130
1978	41,392.04	24,769	12,108	29,284	20.08	1,458
1979	249,529.39	146,224	71,481	178,048	20.70	8,601
1980	8,619.61	4,944	2,417	6,203	21.32	291
1981	65,234.35	36,583	17,883	47,351	21.96	2,156
1982	105,555.42	57,844	28,277	77,278	22.60	3,419
1983	37,879.94	20,258	9,903	27,977	23.26	1,203
1984	60,321.12	31,451	15,375	44,946	23.93	1,878
1985	334,205.92	169,777	82,994	251,212	24.60	10,212
1986	74,562.00	36,849	18,013	56,549	25.29	2,236
1987	13,694.43	6,579	3,216	10,478	25.98	403
1988	28,762.40	13,409	6,555	22,207	26.69	832
1989	80,508.08	36,390	17,789	62,719	27.40	2,289
1990	18,628.43	8,148	3,983	14,645	28.13	521
1991	25,204.30	10,656	5,209	19,995	28.86	693
1992	79,248.56	32,333	15,806	63,443	29.60	2,143

AVISTA CORPORATION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1993	1,946,562.80	764,999	373,965	1,572,598	30.35	51,815
1994	194,265.42	73,432	35,897	158,368	31.10	5,092
1995	63,542.78	23,041	11,263	52,280	31.87	1,640
1996	216,583.89	75,198	36,760	179,824	32.64	5,509
1997	260,500.63	86,382	42,227	218,274	33.42	6,531
1998	256,311.20	80,943	39,568	216,743	34.21	6,336
1999	303,172.68	90,891	44,431	258,742	35.01	7,391
2000	555,527.33	157,659	77,071	478,456	35.81	13,361
2001	513,291.60	137,357	67,146	446,146	36.62	12,183
2002	76,591.62	19,240	9,405	67,187	37.44	1,795
2003	66,597.12	15,637	7,644	58,953	38.26	1,541
2004	241,800.24	52,761	25,792	216,008	39.09	5,526
2005	7,247,324.49	1,459,611	713,522	6,533,802	39.93	163,631
2006	8,297,845.14	1,531,782	748,802	7,549,043	40.77	185,162
2007	2,764,234.86	462,733	226,204	2,538,031	41.63	60,966
2008	7,246,644.56	1,089,895	532,788	6,713,857	42.48	158,047
2009	8,714,338.14	1,159,007	566,574	8,147,764	43.35	187,953
2010	8,368,728.17	967,425	472,920	7,895,808	44.22	178,557
2011	13,506,205.33	1,326,309	648,358	12,857,847	45.09	285,160
2012	12,220,649.86	984,984	481,503	11,739,147	45.97	255,365
2013	16,536,355.65	1,038,483	507,656	16,028,700	46.86	342,055
2014	5,785,547.73	260,350	127,270	5,658,278	47.75	118,498
2015	16,217,061.10	437,861	214,046	16,003,015	48.65	328,942
2016	13,081,808.77	117,736	57,555	13,024,254	49.55	262,851
	127,285,793.25	14,008,652	6,848,112	120,437,682		2,757,854

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.7 2.17

AVISTA CORPORATION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	2,085.30	2,016	2,016	69	0.50	69
2003	3,210,069.18	2,889,062	2,889,061	321,008	1.50	214,005
2004	179,345.38	149,454	149,454	29,891	2.50	11,956
2005	16,765.85	12,854	12,854	3,912	3.50	1,118
2006	448,145.22	313,702	313,702	134,443	4.50	29,876
2007	256,717.89	162,587	162,587	94,131	5.50	17,115
2008	337,192.39	191,077	191,077	146,115	6.50	22,479
2009	730,268.77	365,134	365,134	365,135	7.50	48,685
2010	940,273.98	407,449	407,449	532,825	8.50	62,685
2011	259,501.40	95,151	95,151	164,350	9.50	17,300
2012	1,571,017.13	471,305	471,305	1,099,712	10.50	104,734
2013	663,479.02	154,810	154,810	508,669	11.50	44,232
2014	488,436.89	81,408	81,408	407,029	12.50	32,562
2015	1,226,613.14	122,661	122,661	1,103,952	13.50	81,774
2016	1,160,915.65	38,693	38,693	1,122,223	14.50	77,395
	11,490,827.19	5,457,363	5,457,362	6,033,465		765,985
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.9 6.67

AVISTA CORPORATION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	6,288,825.13	5,659,943	5,398,304	890,521	0.50	890,521
2013	11,195,264.47	7,836,685	7,474,422	3,720,842	1.50	2,480,561
2014	5,716,160.50	2,858,080	2,725,961	2,990,200	2.50	1,196,080
2015	16,052,604.77	4,815,781	4,593,165	11,459,440	3.50	3,274,126
2016	8,082,719.80	808,272	770,908	7,311,812	4.50	1,624,847
	47,335,574.67	21,978,761	20,962,760	26,372,815		9,466,135
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.8 20.00

AVISTA CORPORATION

ACCOUNT 391.11 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	793,686.19	238,106	238,105	555,581	3.50	158,737
2016	239,399.71	23,940	23,940	215,460	4.50	47,880
	1,033,085.90	262,046	262,045	771,041		206,617
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 20.00

AVISTA CORPORATION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L4						
NET SALVAGE PERCENT.. 0						
2009	94,532.19	66,078	86,671	7,861	3.01	2,612
2011	39,869.75	21,490	28,187	11,683	4.61	2,534
	134,401.94	87,568	114,858	19,544		5,146
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.8 3.83

AVISTA CORPORATION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-S1.5						
NET SALVAGE PERCENT.. 0						
1980	5,403.54	5,404	5,404			
1981	6,763.02	6,763	6,763			
1982	9,005.78	9,006	9,006			
1985	4,947.30	4,947	4,947			
1986	10,350.84	10,351	10,351			
1992	10,638.09	10,319	10,638			
1993	11,994.20	11,394	11,994			
1994	20,882.03	19,420	20,882			
1995	10,387.53	9,461	10,388			
1997	30,933.85	26,960	30,934			
1998	43,622.46	37,113	43,622			
1999	1,622.99	1,346	1,623			
2000	21,795.43	17,570	21,795			
2001	90,955.75	71,156	90,956			
2003	2,942.83	2,141	2,943			
2006	126,118.04	79,163	126,118			
2008	16,755.25	9,112	15,686	1,069	5.93	180
2009	369,379.35	183,268	315,484	53,895	6.55	8,228
2010	688,989.11	305,277	525,515	163,474	7.24	22,579
2011	358,295.01	138,356	238,171	120,124	7.98	15,053
2012	439,916.59	142,806	245,831	194,086	8.78	22,105
2013	818,706.59	210,973	363,177	455,530	9.65	47,205
2014	517,004.33	97,037	167,043	349,961	10.56	33,140
2015	362,269.38	41,523	71,479	290,790	11.51	25,264
2016	448,281.87	17,241	29,679	418,603	12.50	33,488
	4,427,961.16	1,468,107	2,380,429	2,047,532		207,242

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 4.68

AVISTA CORPORATION

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L2.5						
NET SALVAGE PERCENT.. 0						
1986	673.00	567	673			
1990	11,648.75	9,304	11,649			
1994	11,144.64	8,282	11,145			
1999	20,480.65	13,773	20,481			
2000	8,592.99	5,677	8,593			
2006	116,501.39	64,076	116,501			
2008	39,376.32	18,704	39,376			
2009	59,345.33	25,482	55,296	4,049	9.13	443
2010	310,686.64	118,061	256,193	54,494	9.92	5,493
2012	506,162.73	137,616	298,628	207,535	11.65	17,814
2014	268,332.85	41,425	89,893	178,440	13.53	13,188
2016	29,303.04	916	1,987	27,316	15.50	1,762
	1,382,248.33	443,883	910,415	471,833		38,700
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 2.80

AVISTA CORPORATION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-R3						
NET SALVAGE PERCENT.. 0						
2004	4,882.01	2,994	1,151	3,731	6.96	536
2010	120,321.54	41,176	15,826	104,495	11.84	8,826
	125,203.55	44,170	16,977	108,226		9,362
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.6 7.48

AVISTA CORPORATION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1968	1,639.72	1,640	1,640			
1971	1,227.50	1,228	1,228			
1979	7,170.14	6,726	6,431	739	0.93	739
1980	23,661.61	21,911	20,952	2,710	1.11	2,441
1981	1,319.36	1,207	1,154	165	1.28	129
1982	12,384.93	11,171	10,682	1,703	1.47	1,159
1984	9,647.63	8,464	8,093	1,555	1.84	845
1985	29,525.51	25,530	24,412	5,114	2.03	2,519
1988	17,030.72	14,045	13,430	3,601	2.63	1,369
1989	1,109.25	899	860	249	2.84	88
1990	7,136.83	5,681	5,432	1,705	3.06	557
1992	382.24	293	280	102	3.51	29
1993	33,842.88	25,405	24,293	9,550	3.74	2,553
1994	2,000.00	1,468	1,404	596	3.99	149
1995	2,217.04	1,592	1,522	695	4.23	164
1996	1,880.39	1,319	1,261	619	4.48	138
1997	4,162.13	2,847	2,722	1,440	4.74	304
1999	10,868.08	7,079	6,769	4,099	5.23	784
2002	9,055.52	5,457	5,218	3,838	5.96	644
2005	21,484.64	11,802	11,285	10,200	6.76	1,509
2006	75,611.55	39,822	38,078	37,534	7.10	5,286
2008	45,297.76	21,230	20,300	24,998	7.97	3,137
2009	5,031.64	2,167	2,072	2,960	8.54	347
2010	49,283.20	19,023	18,190	31,093	9.21	3,376
2011	21,887.28	7,354	7,032	14,855	9.96	1,491
2012	91,472.81	25,674	24,550	66,923	10.79	6,202
2014	37,056.96	6,028	5,764	31,293	12.56	2,491
2015	101,257.45	9,991	9,554	91,703	13.52	6,783
	624,644.77	287,053	274,608	350,036		45,233

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 7.24

AVISTA CORPORATION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	37,948.63	37,190	37,068	881	0.50	881
1993	72,419.23	68,074	67,851	4,568	1.50	3,045
1994	102,897.38	92,608	92,305	10,592	2.50	4,237
1995	61,320.38	52,736	52,563	8,757	3.50	2,502
1996	59,244.87	48,581	48,422	10,823	4.50	2,405
1997	3,205.58	2,500	2,492	714	5.50	130
1998	60,655.10	44,885	44,738	15,917	6.50	2,449
1999	45,928.15	32,150	32,045	13,883	7.50	1,851
2000	1,664.83	1,099	1,095	570	8.50	67
2002	10,804.60	6,267	6,246	4,559	10.50	434
2003	28,759.23	15,530	15,479	13,280	11.50	1,155
2004	32,776.00	16,388	16,334	16,442	12.50	1,315
2005	61,940.42	28,493	28,400	33,540	13.50	2,484
2006	3,843.34	1,614	1,609	2,234	14.50	154
2007	7,145.39	2,715	2,706	4,439	15.50	286
2008	90,577.25	30,796	30,695	59,882	16.50	3,629
2009	329,970.49	98,991	98,667	231,303	17.50	13,217
2010	304,038.18	79,050	78,791	225,247	18.50	12,176
2011	312,295.71	68,705	68,480	243,816	19.50	12,503
2012	122,946.25	22,130	22,058	100,888	20.50	4,921
2013	2,730.89	382	381	2,350	21.50	109
2014	1,108,344.16	110,834	110,472	997,872	22.50	44,350
2015	747,467.62	44,848	44,701	702,767	23.50	29,905
2016	475,393.00	9,508	9,477	465,916	24.50	19,017
	4,084,316.68	916,074	913,075	3,171,242		163,222

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.4 4.00

AVISTA CORPORATION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	23,472.47	22,886	22,886	586	0.50	586
1998	38,668.55	35,768	35,768	2,901	1.50	1,934
1999	42,911.37	37,547	37,547	5,364	2.50	2,146
2000	85,899.24	70,867	70,867	15,032	3.50	4,295
2001	18,623.49	14,433	14,433	4,190	4.50	931
2002	3,841.74	2,785	2,785	1,057	5.50	192
2003	30,344.18	20,482	20,482	9,862	6.50	1,517
2004	42,743.60	26,715	26,715	16,029	7.50	2,137
2005	198,190.69	113,960	113,960	84,231	8.50	9,910
2006	296,486.65	155,655	155,655	140,832	9.50	14,824
2007	372,625.57	176,997	176,997	195,629	10.50	18,631
2008	573,874.49	243,897	243,897	329,977	11.50	28,694
2009	1,095,420.00	410,782	410,782	684,638	12.50	54,771
2010	1,625,577.68	528,313	528,313	1,097,265	13.50	81,279
2011	1,165,626.99	320,547	320,547	845,080	14.50	58,281
2012	2,070,887.36	465,950	465,950	1,604,937	15.50	103,544
2014	3,005,839.69	375,730	375,729	2,630,111	17.50	150,292
2015	1,922,949.94	144,221	144,221	1,778,729	18.50	96,148
2016	1,454,434.21	36,361	36,361	1,418,073	19.50	72,722
	14,068,417.91	3,203,896	3,203,895	10,864,523		702,834
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.5 5.00

AVISTA CORPORATION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	88.06	85	85	3	0.50	3
2003	26,857.69	24,172	24,172	2,686	1.50	1,791
2004	2,212.92	1,844	1,844	369	2.50	148
2006	102,625.92	71,838	71,839	30,787	4.50	6,842
2007	17,920.97	11,350	11,350	6,571	5.50	1,195
2008	164,618.88	93,285	93,286	71,333	6.50	10,974
2009	70,497.51	35,249	35,249	35,249	7.50	4,700
	384,821.95	237,823	237,825	146,997		25,653

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 6.67

AVISTA CORPORATION

ACCOUNT 396.3 POWER OPERATED EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1995	59,501.89	42,722	44,858	14,644	4.23	3,462
	59,501.89	42,722	44,858	14,644		3,462
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.2 5.82

AVISTA CORPORATION

ACCOUNT 396.5 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S0						
NET SALVAGE PERCENT.. 0						
1958	3,503.28	3,503	3,503			
1980	10,587.37	10,587	10,587			
1981	26,435.30	26,435	26,435			
1982	10,427.41	10,427	10,427			
1984	45,392.01	45,392	45,392			
1985	10,913.78	10,914	10,914			
1986	36,367.74	36,368	36,368			
1994	30,323.12	24,602	30,323			
1995	57,695.72	45,272	57,696			
1996	56,442.55	42,783	56,443			
1997	947.00	692	947			
1999	12,070.69	8,152	11,354	717	4.87	147
2000	51,974.17	33,610	46,813	5,161	5.30	974
2001	551,387.79	340,388	474,101	77,287	5.74	13,465
2007	119,111.71	50,821	70,785	48,327	8.60	5,619
2008	304,623.18	119,208	166,035	138,588	9.13	15,179
2009	67,934.94	24,094	33,559	34,376	9.68	3,551
2010	43,821.86	13,848	19,288	24,534	10.26	2,391
2011	142,158.36	39,236	54,649	87,509	10.86	8,058
2014	100,010.96	14,069	19,595	80,416	12.89	6,239
2015	51,953.95	4,607	6,417	45,537	13.67	3,331
	1,734,082.89	905,008	1,191,631	542,452		58,954

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 3.40

AVISTA CORPORATION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1947	1,816.65	1,817	1,817			
1949	80.70	81	81			
1952	283.66	284	284			
1954	68.55	69	69			
1955	423.40	423	423			
1957	345.96	346	346			
1958	1,248.30	1,248	1,248			
1959	135.84	136	136			
1966	2,025.12	2,025	2,025			
1967	1,287.31	1,287	1,287			
1970	413.30	413	413			
1971	343.32	343	343			
1974	114.54	115	115			
1975	12,136.28	12,136	12,136			
1976	1,611.16	1,611	1,611			
1977	388.80	389	389			
1979	19,676.73	19,677	19,677			
1980	2,934.77	2,935	2,935			
1981	26,189.29	26,189	26,189			
1982	13,955.99	13,956	13,956			
1983	79,098.77	79,099	79,099			
1984	27,041.62	27,042	27,042			
1985	31,614.03	31,614	31,614			
1986	23,531.37	23,531	23,531			
1987	1,163,794.56	1,163,795	1,163,795			
1988	51,042.85	51,043	51,043			
1989	374,106.69	374,107	374,107			
1990	278,217.95	278,218	278,218			
1991	168,148.22	168,148	168,148			
1992	265,373.11	265,373	265,373			
1993	516,423.35	516,423	516,423			
1994	412,250.45	412,250	412,250			
1995	343,863.30	343,863	343,863			
1996	122,987.49	122,987	122,987			
1997	882,983.68	882,984	882,984			
1998	186,769.22	186,769	186,769			
1999	101,200.83	101,201	101,201			
2000	970,099.60	970,100	970,100			
2001	1,595,764.83	1,595,765	1,595,765			
	7,679,791.59	7,679,792	7,679,792			

AVISTA CORPORATION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	1,117,114.46	1,079,881	1,065,661	51,453	0.50	51,453
2003	167,899.94	151,110	149,120	18,780	1.50	12,520
2004	616,263.19	513,551	506,789	109,475	2.50	43,790
2005	1,216,395.00	932,574	920,294	296,101	3.50	84,600
2006	1,315,278.92	920,695	908,571	406,708	4.50	90,380
2007	461,533.71	292,303	288,454	173,080	5.50	31,469
2008	3,870,214.38	2,193,134	2,164,255	1,705,959	6.50	262,455
2009	1,010,726.43	505,363	498,708	512,018	7.50	68,269
2010	1,277,878.80	553,743	546,451	731,427	8.50	86,050
2011	859,398.12	315,116	310,967	548,432	9.50	57,730
2012	15,268,332.06	4,580,500	4,520,185	10,748,147	10.50	1,023,633
2013	1,122,763.09	261,974	258,524	864,239	11.50	75,151
2014	2,299,849.08	383,316	378,269	1,921,581	12.50	153,726
2015	3,104,500.28	310,450	306,362	2,798,138	13.50	207,269
2016	8,885,360.31	296,149	292,249	8,593,111	14.50	592,628
	42,593,507.77	13,289,859	13,114,860	29,478,648		2,841,123
	50,273,299.36	20,969,651	20,794,652	29,478,648		2,841,123
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.4 5.65

AVISTA CORPORATION

ACCOUNT 397.2 COMMUNICATION EQUIPMENT - PORTABLE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	140,507.41	133,482	132,308	8,199	0.50	8,199
2008	384,228.63	326,594	323,720	60,509	1.50	40,339
2009	480,547.53	360,411	357,240	123,308	2.50	49,323
2010	506,150.31	328,998	326,103	180,047	3.50	51,442
2011	523,780.49	288,079	285,544	238,236	4.50	52,941
2012	615,379.24	276,921	274,485	340,894	5.50	61,981
2013	320,189.72	112,066	111,080	209,110	6.50	32,171
2014	668,948.78	167,237	165,766	503,183	7.50	67,091
2015	484,449.45	72,667	72,027	412,422	8.50	48,520
2016	4,130,378.17	206,519	204,702	3,925,676	9.50	413,229
	8,254,559.73	2,272,974	2,252,975	6,001,585		825,236
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.3 10.00

AVISTA CORPORATION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	118.56	113	113	6	0.50	6
2008	4,991.80	4,243	4,243	749	1.50	499
2011	4,819.04	2,650	2,650	2,169	4.50	482
2013	68,245.61	23,886	23,886	44,360	6.50	6,825
2014	299,439.89	74,860	74,860	224,580	7.50	29,944
2015	11,216.06	1,682	1,682	9,534	8.50	1,122
2016	6,500.26	325	325	6,175	9.50	650
	395,331.22	107,759	107,759	287,572		39,528

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 10.00

**Avista's Application to Revise its
Natural Gas Book Depreciation Rates**

**Attachment A: Summary of
Change in Depreciation Expense**

Attachment A: Summary of Change in Depreciation Expense

Oregon Natural Gas - Adjustment for Proposed Study Rates

	Transportation)	Transportation	Reserve	Total
Common Plant:				
Common Direct Allocated All (CD AA)	Attach. B-1 (188,970)	Attach. B-3	(99,442)	(288,412)
Common Direct Allocated North (CD AN)	-			-
Common Direct Idaho	-			-
Common Direct Washington	-			-
Total Common General Plant	(188,970)	-	(99,442)	(288,412)
Gas General Plant:				
Gas Direct Allocated North (GD AN)	-			-
Gas Direct Idaho (GD ID)	-			-
Gas Direct Oregon (GD OR)	42,846		(68,144)	(25,298)
Gas Direct Washington (GD WA)	-			-
Gas Direct Allocated All (GD AA)	(5,855)		(5,399)	(11,253)
Total Gas General Plant	36,991	-	(73,543)	(36,552)
General Plant	(151,979)	-	(172,985)	\$ (324,964)
Underground Storage Plant				-
Gas Direct Allocated North (GD AN)	-			-
Gas Direct Oregon (GD OR)	(16,354)			(16,354)
Underground Storage Plant	(16,354)	-	-	(16,354)
Gas Distribution Plant:				
Allocated North	-			-
Idaho	-			-
Oregon	1,063,154			1,063,154
Washington	-			-
Distribution Plant	1,063,154	-	-	1,063,154
Transportation	-	Attach. B-2 (125,114)	-	(125,114)
Total Gas Plant	894,821	(125,114)	(172,985)	\$ 596,722

Attachment A: Summary of Change in Depreciation Expense

Oregon Natural Gas - Adjustment for Proposed Study Rates

	Directly Assigned Plant	Allocated Plant	Total
Common Plant:			
Common Direct Allocated All (CD AA)	-	(288,412)	(288,412)
Common Direct Allocated North (CD AN)	-		-
Common Direct Idaho	-		-
Common Direct Washington	-		-
Total Common General Plant	<u>-</u>	<u>(288,412)</u>	<u>(288,412)</u>
Gas General Plant:			
Gas Direct Allocated North (GD AN)	-		-
Gas Direct Idaho (GD ID)	-		-
Gas Direct Oregon (GD OR)	-	(25,298)	(25,298)
Gas Direct Washington (GD WA)	-		-
Gas Direct Allocated All (GD AA)	-	(11,253)	(11,253)
Total Gas General Plant	<u>-</u>	<u>(36,552)</u>	<u>(36,552)</u>
Total General Plant	-	(324,964)	(324,964)
Underground Storage Plant			
Gas Direct Allocated North (GD AN)	-		-
Gas Direct Oregon (GD OR)	(16,354)		(16,354)
Total Underground Storage Plant	<u>(16,354)</u>	<u>-</u>	<u>(16,354)</u>
Gas Distribution Plant:			
Allocated North	-		-
Idaho	-		-
Oregon	1,063,154		1,063,154
Washington	-		-
Total Distribution Plant	<u>1,063,154</u>	<u>-</u>	<u>1,063,154</u>
Transportation	(120,263)	(4,851)	(125,114)
Total Gas Plant	<u><u>926,537</u></u>	<u><u>(329,815)</u></u>	<u><u>596,722</u></u>

**Avista's Application to Revise its
Natural Gas Book Depreciation Rates**

**Attachment B-1: Depreciation Expense Impact
by FERC Account (excluding Transportation)**

Attachment B-1: Depreciation Expense Impact by FERC Account (excluding Transportation)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
STEAM PRODUCTION PLANT												
KETTLE FALLS STATION												
310.3	Removing Property of Others	138,175	1.45%	2,004	1.32%	1,824	(180)	(118)	(62)	-	-	-
310.4	Easements & Permits	10,000	1.45%	145	1.32%	132	(13)	(9)	(4)	-	-	-
311.0	Structures & Improvements	24,784,379	1.51%	374,244	2.49%	617,131	242,887	159,650	83,237	-	-	-
311.1	Structures & Improvements-Landfill	3,761,712	2.79%	104,952	2.78%	104,576	(376)	(247)	(129)	-	-	-
312.0	Boiler Plant Equipment	44,487,738	1.93%	858,613	3.18%	1,414,710	556,097	365,522	190,574	-	-	-
314.0	Turbogenerator Units	14,067,514	2.12%	298,231	2.25%	316,519	18,288	12,021	6,267	-	-	-
315.0	Accessory Electric Equipment	11,255,596	1.56%	175,587	4.06%	456,977	281,390	184,958	96,432	-	-	-
316.0	Misc. Power Plant Equipment	2,601,470	1.74%	45,266	2.97%	77,264	31,998	21,032	10,966	-	-	-
	Total	101,106,585		1,859,042		2,989,133	1,130,091	742,809	387,282	-	-	-
COLSTRIP UNIT 3												
311.0	Structures & Improvements	51,964,054	1.56%	810,643	1.22%	633,961	(176,682)	(116,133)	(60,549)	-	-	-
312.0	Boiler Plant Equipment	77,541,184	1.93%	1,496,545	1.57%	1,217,397	(279,148)	(183,484)	(95,664)	-	-	-
313.0	Generators	3,385	2.92%	99	5.05%	171	72	47	25	-	-	-
314.0	Turbogenerator Units	28,773,484	2.79%	802,780	4.24%	1,219,996	417,216	274,236	142,980	-	-	-
315.0	Accessory Electric Equipment	9,541,196	1.73%	165,063	1.79%	170,787	5,725	3,763	1,962	-	-	-
316.0	Misc. Power Plant Equipment	10,307,957	1.46%	150,496	2.04%	210,282	59,786	39,297	20,489	-	-	-
	Total	178,131,261		3,425,626		3,452,594	26,968	17,726	9,242	-	-	-
COLSTRIP UNIT 4												
311.0	Structures & Improvements	53,243,749	1.68%	894,495	1.55%	825,278	(69,217)	(45,496)	(23,721)	-	-	-
312.0	Boiler Plant Equipment	56,730,857	2.20%	1,248,079	2.38%	1,350,194	102,116	67,121	34,995	-	-	-
313.0	Generators	3,385	2.92%	99	4.64%	157	58	38	20	-	-	-
314.0	Turbogenerator Units	13,814,768	2.88%	397,865	3.85%	531,869	134,003	88,080	45,923	-	-	-
315.0	Accessory Electric Equipment	6,672,777	1.88%	125,448	2.00%	133,456	8,007	5,263	2,744	-	-	-
316.0	Misc. Power Plant Equipment	4,993,226	1.62%	80,890	2.29%	114,345	33,455	21,990	11,465	-	-	-
	Total	135,458,762		2,746,876		2,955,299	208,422	136,996	71,426	-	-	-
COLSTRIP UNITS 3 & 4 ARO												
317.1	Asset Retirement Obligation	37,568,645	-	-	5.00%	1,878,432	1,878,432	1,234,694	643,739	-	-	-
	Total Thermal Production Plant	414,696,608	1.94%	8,031,545	2.72%	11,275,458	3,243,913	2,132,224	1,111,689	-	-	-
HYDRAULIC PRODUCTION PLANT												
CABINET GORGE												
330.3	Removing Property of Others	6,783,237	2.00%	135,665	1.90%	128,882	(6,783)	(4,459)	(2,325)	-	-	-
330.31	Removing Property of Others-Conservation	242,033	1.53%	3,703	1.50%	3,630	(73)	(48)	(25)	-	-	-
330.4	Land Easements	365,924	2.33%	8,526	3.15%	11,527	3,001	1,972	1,028	-	-	-
330.41	Land Easements-Conservation	841,373	1.63%	13,714	1.66%	13,967	252	166	87	-	-	-
331.0	Structures & Improvements	12,378,554	1.50%	185,678	1.47%	181,965	(3,714)	(2,441)	(1,273)	-	-	-
331.1	Structures & Improvements-Fish & Wildlife	31,650	1.78%	563	2.01%	636	73	48	25	-	-	-
331.2	Structures & Improvements-Recreation	1,182,514	2.03%	24,005	2.12%	25,069	1,064	700	365	-	-	-
331.26	Structures & Improvements-Rec Info	24,242	1.32%	320	1.31%	318	(2)	(2)	(1)	-	-	-
332.0	Reservoirs, Dams & Waterways	24,338,640	1.13%	275,027	1.73%	421,058	146,032	95,987	50,045	-	-	-
332.1	Reservoirs, Dams & Waterways-Fish & Wildlife	16,222,465	1.90%	308,227	2.23%	361,761	53,534	35,188	18,346	-	-	-
332.15	Reservoirs, Dams & Waterways-Fish & Wildlife	1,103,733	1.80%	19,867	2.25%	24,834	4,967	3,265	1,702	-	-	-
332.2	Reservoirs, Dams & Waterways-Recreation	102,570	1.73%	1,774	1.90%	1,949	174	115	60	-	-	-
333.0	Waterwheels, Turbines & Generators	45,860,098	2.04%	935,546	2.59%	1,187,777	252,231	165,791	86,439	-	-	-
334.0	Accessory Electric Equipment	6,979,749	2.97%	207,299	2.10%	146,575	(60,724)	(39,914)	(20,810)	-	-	-
335.0	Misc. Power Plant Equipment	4,240,454	0.38%	16,114	1.42%	60,214	44,101	28,987	15,113	-	-	-
335.1	Misc. Power Plant Equipment-Fish & Wildlife	110,521	1.28%	1,415	1.35%	1,492	77	51	27	-	-	-
335.15	Misc. Power Plant Equipment-Fish & Wildlife	48,759	1.28%	624	2.49%	1,214	590	388	202	-	-	-
335.2	Misc. Power Plant Equipment-Recreation	21,109	0.96%	203	2.31%	488	285	187	98	-	-	-
336.0	Roads, Railroads & Bridges	1,670,911	1.96%	32,750	2.00%	33,418	668	439	229	-	-	-
	Total	122,548,536		2,171,020		2,606,773	435,753	286,421	149,333	-	-	-

Attachment B-1: Depreciation Expense Impact by FERC Account (excluding Transportation)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
LITTLE FALLS												
330.1	Settlement	4,200,000	1.98%	83,160	1.99%	83,580	420	276	144	-	-	-
330.3	Removing Property of Others	13,634	3.35%	457	1.66%	226	(230)	(151)	(79)	-	-	-
330.4	Land Easements	3,627	5.60%	203	0.28%	10	(193)	(127)	(66)	-	-	-
331.0	Structures & Improvements	2,958,816	1.94%	57,401	1.87%	55,330	(2,071)	(1,361)	(710)	-	-	-
332.0	Reservoirs, Dams & Waterways	5,051,126	1.72%	86,879	1.17%	59,098	(27,781)	(18,261)	(9,521)	-	-	-
332.2	Reservoirs, Dams & Waterways-Recreation	14,366	1.85%	266	1.40%	201	(65)	(42)	(22)	-	-	-
333.0	Waterwheels, Turbines & Generators	18,805,196	2.40%	451,325	2.21%	415,595	(35,730)	(23,485)	(12,245)	-	-	-
334.0	Accessory Electric Equipment	8,626,979	2.74%	236,379	2.72%	234,654	(1,725)	(1,134)	(591)	-	-	-
335.0	Misc. Power Plant Equipment	240,482	0.69%	1,659	1.80%	4,329	2,669	1,755	915	-	-	-
	Total	39,914,224		917,729		853,023	(64,706)	(42,531)	(22,175)	-	-	-
LONG LAKE												
330.3	Removing Property of Others	171,080	2.36%	4,037	1.47%	2,515	(1,523)	(1,001)	(522)	-	-	-
330.4	Land Easements	246,562	4.42%	10,898	2.29%	5,646	(5,252)	(3,452)	(1,800)	-	-	-
331.0	Structures & Improvements	4,621,930	1.99%	91,976	1.95%	90,128	(1,849)	(1,215)	(634)	-	-	-
331.1	Structures & Improvements-Fish & Wildlife	64,872	0.60%	389	0.24%	156	(234)	(154)	(80)	-	-	-
331.2	Structures & Improvements-Recreation	1,432,202	2.27%	32,511	2.72%	38,956	6,445	4,236	2,209	-	-	-
332.0	Reservoirs, Dams & Waterways	33,691,480	1.65%	555,909	2.05%	690,675	134,766	88,582	46,184	-	-	-
332.1	Reservoirs, Dams & Waterways-Fish & Wildlife	55,849	2.04%	1,139	2.85%	1,592	452	297	155	-	-	-
332.2	Reservoirs, Dams & Waterways-Recreation	105,639	1.82%	1,923	0.65%	687	(1,236)	(812)	(424)	-	-	-
333.0	Waterwheels, Turbines & Generators	8,738,011	2.46%	214,955	0.45%	39,321	(175,634)	(115,444)	(60,190)	-	-	-
334.0	Accessory Electric Equipment	3,261,743	2.63%	85,784	0.85%	27,725	(58,059)	(38,162)	(19,897)	-	-	-
335.0	Misc. Power Plant Equipment	515,599	1.22%	6,290	1.69%	8,714	2,423	1,593	830	-	-	-
	Total	52,904,969		1,005,813		906,114	(99,699)	(65,532)	(34,167)	-	-	-
MONROE STREET												
331.0	Structures & Improvments	7,950,531	1.71%	135,954	1.79%	142,315	6,360	4,160	2,169	-	-	-
331.1	Structures & Improvments-Fish & Wildlife	206	0.97%	2	2.92%	6	4	3	1	-	-	-
331.2	Structures & Improvments-Recreation	4,037,025	1.68%	67,822	2.47%	99,715	31,892	20,963	10,930	-	-	-
332.0	Reservoirs, Dams & Waterways	10,095,955	1.39%	140,334	1.91%	192,833	52,499	34,508	17,991	-	-	-
333.0	Waterwheels, Turbines & Generators	11,030,835	1.95%	215,101	2.22%	244,885	29,783	19,577	10,207	-	-	-
334.0	Accessory Electric Equipment	2,409,684	2.82%	67,953	3.66%	88,194	20,241	13,314	6,941	-	-	-
335.0	Misc. Power Plant Equipment	33,564	1.19%	399	2.30%	772	373	245	128	-	-	-
336.0	Roads, Railroads & Bridges	50,448	1.86%	938	2.89%	1,458	520	342	178	-	-	-
	Total	35,608,249		628,504		770,177	141,673	93,110	48,545	-	-	-
NINE MILE												
330.3	Removing Property of Others	9,937	2.48%	246	0.68%	68	(179)	(118)	(61)	-	-	-
330.4	Land Easements	980	4.29%	42	1.02%	10	(32)	(21)	(11)	-	-	-
331.0	Structures & Improvements	18,104,688	1.98%	358,473	2.31%	418,218	59,745	39,271	20,475	-	-	-
331.2	Structures & Improvements-Recreation	305,602	4.60%	14,058	2.51%	7,671	(6,387)	(4,198)	(2,189)	-	-	-
332.0	Reservoirs, Dams & Waterways	19,191,492	1.83%	351,204	2.35%	451,000	99,796	65,596	34,200	-	-	-
332.1	Reservoirs, Dams & Waterways-Fish & Wildlife	3,535	2.04%	72	1.67%	59	(13)	(9)	(4)	-	-	-
332.15	Reservoirs, Dams & Waterways-Fish & Wildlife	11,034	1.71%	189	2.52%	278	89	59	31	-	-	-
332.2	Reservoirs, Dams & Waterways-Recreation	47,372	1.86%	881	1.84%	872	(9)	(6)	(3)	-	-	-
333.0	Waterwheels, Turbines & Generators	40,283,852	2.17%	874,160	2.58%	1,039,323	165,164	108,562	56,602	-	-	-
334.0	Accessory Electric Equipment	18,891,949	2.80%	528,975	2.92%	551,645	22,670	14,901	7,769	-	-	-
335.0	Misc. Power Plant Equipment	3,105,234	0.88%	27,326	2.68%	83,220	55,894	36,739	19,155	-	-	-
336.0	Roads, Railroads & Bridges	594,870	1.93%	11,481	2.70%	16,061	4,580	3,011	1,570	-	-	-
	Total	100,550,543		2,167,106		2,568,425	401,319	263,787	137,532	-	-	-

Attachment B-1: Depreciation Expense Impact by FERC Account (excluding Transportation)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
NOXON RAPIDS												
330.3	Removing Property of Others	29,413,622	1.80%	529,445	1.78%	523,562	(5,883)	(3,867)	(2,016)	-	-	-
330.4	Land Easements	80,870	2.08%	1,682	1.68%	1,359	(323)	(213)	(111)	-	-	-
330.41	Land Easements-Conservation	982,235	1.50%	14,734	1.46%	14,341	(393)	(258)	(135)	-	-	-
331.0	Structures & Improvements	17,388,831	1.48%	257,355	1.76%	306,043	48,689	32,003	16,686	-	-	-
331.1	Structures & Improvements-Fish & Wildlife	97,471	1.72%	1,677	2.44%	2,378	702	461	241	-	-	-
331.2	Structures & Improvements-Recreation	1,406,658	2.03%	28,555	2.56%	36,010	7,455	4,900	2,555	-	-	-
331.26	Structures & Improvements-Rec Info	11,359	1.32%	150	2.17%	246	97	63	33	-	-	-
332.0	Reservoirs, Dams & Waterways	30,920,074	1.12%	346,305	1.74%	538,009	191,704	126,007	65,697	-	-	-
332.1	Reservoirs, Dams & Waterways-Fish & Wildlife	2,267,111	1.81%	41,035	2.18%	49,423	8,388	5,514	2,875	-	-	-
332.15	Reservoirs, Dams & Waterways-Fish & Wildlife	1,624,068	1.71%	27,772	2.22%	36,054	8,283	5,444	2,838	-	-	-
332.2	Reservoirs, Dams & Waterways-Recreation	132,046	1.70%	2,245	2.75%	3,631	1,386	911	475	-	-	-
333.0	Waterwheels, Turbines & Generators	88,980,262	1.98%	1,761,809	2.41%	2,144,424	382,615	251,493	131,122	-	-	-
334.0	Accessory Electric Equipment	12,795,148	2.79%	356,985	4.09%	523,322	166,337	109,333	57,004	-	-	-
335.0	Misc. Power Plant Equipment	2,804,384	0.80%	22,435	1.66%	46,553	24,118	15,853	8,265	-	-	-
335.1	Misc. Power Plant Equipment-Fish & Wildlife	355,980	0.74%	2,634	1.18%	4,201	1,566	1,030	537	-	-	-
335.15	Misc. Power Plant Equipment-Fish & Wildlife	66,402	1.28%	850	2.63%	1,746	896	589	307	-	-	-
335.2	Misc. Power Plant Equipment-Recreation	27,992	1.61%	451	2.68%	750	300	197	103	-	-	-
336.0	Roads, Railroads & Bridges	246,561	1.89%	4,660	2.96%	7,298	2,638	1,734	904	-	-	-
	Total	189,601,075		3,400,777		4,239,352	838,575	551,196	287,380	-	-	-
POST FALLS												
330.3	Removing Property of Others	23,167	4.03%	934	2.08%	482	(452)	(297)	(155)	-	-	-
330.4	Land Easements	2,708,437	2.81%	76,107	1.73%	46,856	(29,251)	(19,227)	(10,024)	-	-	-
331.0	Structures & Improvements	2,523,931	2.09%	52,750	1.81%	45,683	(7,067)	(4,645)	(2,422)	-	-	-
331.1	Structures & Improvements-Fish & Wildlife	2,665	1.35%	36	0.11%	3	(33)	(22)	(11)	-	-	-
331.2	Structures & Improvements-Recreation	686,343	2.29%	15,717	2.67%	18,325	2,608	1,714	894	-	-	-
332.0	Reservoirs, Dams & Waterways	25,779,753	1.71%	440,834	2.36%	608,402	167,568	110,143	57,426	-	-	-
332.1	Reservoirs, Dams & Waterways-Fish & Wildlife	885,405	1.97%	17,442	2.44%	21,604	4,161	2,735	1,426	-	-	-
332.2	Reservoirs, Dams & Waterways-Recreation	268,670	1.78%	4,782	2.64%	7,093	2,311	1,519	792	-	-	-
333.0	Waterwheels, Turbines & Generators	2,233,651	2.42%	54,054	0.79%	17,646	(36,409)	(23,931)	(12,477)	-	-	-
334.0	Accessory Electric Equipment	729,509	2.78%	20,280	1.20%	8,754	(11,526)	(7,576)	(3,950)	-	-	-
335.0	Misc. Power Plant Equipment	463,679	1.15%	5,332	2.39%	11,082	5,750	3,779	1,970	-	-	-
	Total	36,305,209		688,270		785,930	97,660	64,192	33,468	-	-	-
UPPER FALLS												
330.3	Removing Property of Others	63,564	3.66%	2,326	1.38%	877	(1,449)	(953)	(497)	-	-	-
331.0	Structures & Improvements	975,791	1.77%	17,272	1.32%	12,880	(4,391)	(2,886)	(1,505)	-	-	-
331.2	Structures & Improvements-Recreation	5,980	1.65%	99	2.04%	122	23	15	8	-	-	-
332.0	Reservoirs, Dams & Waterways	7,607,241	1.85%	140,734	1.82%	138,452	(2,282)	(1,500)	(782)	-	-	-
333.0	Waterwheels, Turbines & Generators	1,166,451	2.53%	29,511	0.22%	2,566	(26,945)	(17,711)	(9,234)	-	-	-
334.0	Accessory Electric Equipment	4,268,622	2.81%	119,948	3.11%	132,754	12,806	8,417	4,389	-	-	-
335.0	Misc. Power Plant Equipment	104,450	1.05%	1,097	2.14%	2,235	1,139	748	390	-	-	-
336.0	Roads, Railroads & Bridges	508,242	1.86%	9,453	2.53%	12,859	3,405	2,238	1,167	-	-	-
	Total	14,700,340		320,440		302,745	(17,695)	(11,631)	(6,064)	-	-	-
	Total Hydraulic Production Plant	592,133,144	1.91%	11,299,659	2.20%	13,032,539	1,732,881	1,139,011	593,852	-	-	-
OTHER PRODUCTION PLANT												
BOULDER PARK												
341.0	Structures & Improvements	1,266,746	2.54%	32,175	2.56%	32,429	253	167	87	-	-	-
342.0	Fuel Holders, Producers & Access.	166,324	2.62%	4,358	2.62%	4,358	-	-	-	-	-	-
343.0	Prime Movers	57,216	2.52%	1,442	2.38%	1,362	(80)	(53)	(27)	-	-	-
344.0	Generators	30,877,177	2.94%	907,789	2.43%	750,315	(157,474)	(103,507)	(53,966)	-	-	-
345.0	Accessory Electric Equipment	646,153	6.03%	38,963	6.42%	41,483	2,520	1,656	864	-	-	-
346.0	Miscellaneous Equipment	40,764	2.87%	1,170	3.99%	1,626	457	300	156	-	-	-
	Total	33,054,379		985,897		831,573	(154,324)	(101,437)	(52,887)	-	-	-
COYOTE SPRINGS												
341.0	Structures & Improvements	11,402,109	2.34%	266,809	2.37%	270,230	3,421	2,248	1,172	-	-	-
342.0	Fuel Holders, Producers & Access.	19,304,901	2.72%	525,093	2.45%	472,970	(52,123)	(34,261)	(17,863)	-	-	-
344.0	Generators	135,047,757	3.00%	4,051,433	3.36%	4,537,605	486,172	319,561	166,611	-	-	-
345.0	Accessory Electric Equipment	15,855,167	6.14%	973,507	5.25%	832,396	(141,111)	(92,752)	(48,359)	-	-	-
346.0	Miscellaneous Equipment	996,309	2.95%	29,391	4.40%	43,838	14,446	9,496	4,951	-	-	-
	Total	182,606,242		5,846,234		6,157,039	310,805	204,292	106,513	-	-	-

Attachment B-1: Depreciation Expense Impact by FERC Account (excluding Transportation)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
KETTLE FALLS												
342.0	Fuel Holders, Producers & Access.	89,232	3.66%	3,266	3.33%	2,971	(294)	(194)	(101)	-	-	-
343.0	Prime Movers	9,071,493	3.24%	293,916	3.45%	312,967	19,050	12,522	6,528	-	-	-
344.0	Generators	3,718	4.09%	152	4.11%	153	1	0	0	-	-	-
345.0	Accessory Electric Equipment	13,382	6.68%	894	8.00%	1,071	177	116	61	-	-	-
	Total	9,177,826		298,228		317,161	18,933	12,445	6,488	-	-	-
LANCASTER CT												
342.0	Fuel Holders, Producers & Access.	91,978	3.67%	3,376	3.07%	2,824	(552)	(363)	(189)	-	-	-
344.0	Generators	208,506	3.70%	7,715	3.52%	7,339	(375)	(247)	(129)	-	-	-
345.0	Accessory Electric Equipment	49,439	5.00%	2,472	6.19%	3,060	588	387	202	-	-	-
	Total	349,923		13,562		13,223	(339)	(223)	(116)	-	-	-
NORTHEAST TURBINE												
341.0	Structures & Improvements	751,025	1.64%	12,317	30.78%	231,166	218,849	143,849	74,999	-	-	-
342.0	Fuel Holders, Producers & Access.	31,460	2.93%	-	-	-	-	-	-	-	-	-
343.0	Prime Movers	9,058,274	0.81%	73,372	2.51%	227,363	153,991	101,218	52,773	-	-	-
344.0	Generators	2,603,841	2.50%	65,096	2.56%	66,658	1,562	1,027	535	-	-	-
345.0	Accessory Electric Equipment	1,242,722	12.49%	155,216	16.94%	210,517	55,301	36,349	18,952	-	-	-
346.0	Miscellaneous Equipment	398,997	2.51%	10,015	23.28%	92,887	82,872	54,472	28,400	-	-	-
	Total	14,086,321		316,016		828,590	512,575	336,915	175,659	-	-	-
RATHDRUM TURBINE												
341.0	Structures & Improvements	3,531,838	3.12%	110,193	3.70%	130,678	20,485	13,465	7,020	-	-	-
342.0	Fuel Holders, Producers & Access.	1,695,808	3.57%	60,540	3.56%	60,371	(170)	(111)	(58)	-	-	-
343.0	Prime Movers	5,722,486	2.77%	158,513	3.77%	215,738	57,225	37,614	19,611	-	-	-
344.0	Generators	49,617,979	3.77%	1,870,598	3.94%	1,954,948	84,351	55,444	28,907	-	-	-
345.0	Accessory Electric Equipment	2,770,049	5.89%	163,156	8.22%	227,698	64,542	42,424	22,119	-	-	-
346.0	Miscellaneous Equipment	294,930	2.87%	8,464	5.69%	16,781	8,317	5,467	2,850	-	-	-
	Total	63,633,091		2,371,465		2,606,214	234,750	154,301	80,449	-	-	-
SOLAR												
344.01	Generators	149,670	5.30%	7,933	6.69%	10,013	2,080	1,367	713	-	-	-
344.01	Generators-Washington	299,356	5.00%	14,968	6.69%	20,027	5,059	3,325	1,734	-	-	-
345.01	Accessory Electric Equipment	33,209	2.97%	986	8.22%	2,730	1,743	1,146	597	-	-	-
	Total	482,235		23,887		32,770	8,883	5,839	3,044	-	-	-
	Total Other Production Plant	303,390,017	3.25%	9,855,288	3.56%	10,786,571	931,283	612,132	319,151	-	-	-
	TOTAL GENERATION	1,310,219,768		29,186,491		35,094,568	5,908,077	3,883,367	2,024,692	-	-	-
TRANSMISSION PLANT												
350.3	Removing Property of Others	1,487,566	1.24%	18,446	1.07%	15,917	(2,529)	(1,662)	(867)	-	-	-
350.4	Land Rights	19,802,757	1.30%	257,436	1.19%	235,653	(21,783)	(14,318)	(7,465)	-	-	-
352.0	Structures & Improvements	24,160,731	1.65%	398,652	1.63%	393,820	(4,832)	(3,176)	(1,656)	-	-	-
353.0	Station Equipment	255,414,404	2.33%	5,951,156	2.41%	6,155,487	204,332	134,307	70,024	-	-	-
354.0	Towers & Fixtures	17,174,300	1.80%	309,137	1.51%	259,332	(49,805)	(32,737)	(17,068)	-	-	-
355.0	Poles & Fixtures	211,960,452	1.38%	2,925,054	1.93%	4,090,837	1,165,782	766,269	399,514	-	-	-
356.0	OH Conductor & Devices	137,417,573	1.59%	2,184,939	2.14%	2,940,736	755,797	496,785	259,012	-	-	-
357.0	UG Conduit	2,987,090	1.64%	48,988	1.64%	48,988	-	-	-	-	-	-
358.0	UG Conductor & Devices	2,342,956	2.02%	47,328	2.06%	48,265	937	616	321	-	-	-
359.0	Roads & Trails	2,098,308	1.66%	34,832	1.41%	29,586	(5,246)	(3,448)	(1,798)	-	-	-
	Total	674,846,137	1.80%	12,175,968	2.11%	14,218,621	2,042,653	1,342,636	700,017	-	-	-

Attachment B-1: Depreciation Expense Impact by FERC Account (excluding Transportation)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
DISTRIBUTION PLANT - IDAHC												
360.4	Land - Easements	2,158,369	1.34%	28,922	1.34%	28,922	-	-	-	-	-	-
361.0	Structures & Improvements	6,408,200	1.62%	103,813	1.72%	110,221	6,408	-	6,408	-	-	-
362.0	Station Equipment	43,874,533	1.97%	864,328	2.68%	1,175,837	311,509	-	311,509	-	-	-
364.0	Poles, Towers & Fixtures	129,145,101	2.31%	2,983,252	2.57%	3,319,029	335,777	-	335,777	-	-	-
365.0	OH Conductor & Devices	85,907,076	2.82%	2,422,580	2.71%	2,328,082	(94,498)	-	(94,498)	-	-	-
366.0	UG Conduit	37,337,287	2.71%	1,011,840	2.14%	799,018	(212,823)	-	(212,823)	-	-	-
367.0	UG Conductor & Devices	65,130,690	5.83%	3,797,119	3.44%	2,240,496	(1,556,623)	-	(1,556,623)	-	-	-
368.0	Line Transformers	76,377,442	2.11%	1,611,564	2.16%	1,649,753	38,189	-	38,189	-	-	-
369.1	OH Services	18,841,724	2.92%	550,178	2.08%	391,908	(158,270)	-	(158,270)	-	-	-
369.2	UG Services - Spokane Network	2,336	2.73%	64	2.16%	50	(13)	-	(13)	-	-	-
369.3	UG Services - Other	35,869,832	2.57%	921,855	2.06%	738,919	(182,936)	-	(182,936)	-	-	-
370.0	Meters	22,587,194	7.65%	1,727,920	9.06%	2,046,400	318,479	-	318,480	-	-	-
373.1	Street Lighting & Signal Sys-Mercury Vapor	1,651,248	1.36%	22,457	0.99%	16,347	(6,110)	-	(6,110)	-	-	-
373.2	Street Lighting & Signal Sys-UG Conductor	1,859,726	1.91%	35,521	2.01%	37,381	1,860	-	1,860	-	-	-
373.3	Street Lighting & Signal Sys-Decorative	4,766,953	2.45%	116,790	2.61%	124,417	7,627	-	7,627	-	-	-
373.4	Street Lighting & Signal Sys-Sodium Vapor	9,004,618	3.48%	313,361	3.04%	273,740	(39,620)	-	(39,620)	-	-	-
373.5	Street Lighting & Signal Sys-LED	1,358,625	6.66%	90,484	3.17%	43,068	(47,416)	-	(47,416)	-	-	-
	Total	542,280,955	3.06%	16,602,049	2.83%	15,323,589	(1,278,460)	-	(1,278,459)	-	-	-
DISTRIBUTION PLANT - WASHINGTON												
360.4	Land - Easements	338,259	1.34%	4,533	1.34%	4,533	-	-	-	-	-	-
361.0	Structures & Improvements	14,662,848	1.62%	237,538	1.72%	252,201	14,663	-	-	-	-	-
362.0	Station Equipment	80,639,683	1.97%	1,588,602	2.68%	2,161,144	572,542	572,542	-	-	-	-
363.0	Energy Storage Equipment	2,597,845	5.00%	129,892	6.80%	176,653	46,761	-	46,761	-	-	-
364.0	Poles, Towers & Fixtures	230,687,712	2.31%	5,328,886	2.57%	5,928,674	599,788	599,788	-	-	-	-
365.0	OH Conductor & Devices	146,287,539	2.82%	4,125,309	2.71%	3,964,392	(160,916)	(160,916)	-	-	-	-
366.0	UG Conduit	66,772,621	2.71%	1,809,538	2.14%	1,428,934	(380,604)	(380,604)	-	-	-	-
367.0	UG Conductor & Devices	120,619,583	5.83%	7,032,122	3.44%	4,149,314	(2,882,808)	(2,882,808)	-	-	-	-
368.0	Line Transformers	166,582,553	2.11%	3,514,892	2.16%	3,598,183	83,291	-	83,291	-	-	-
369.1	OH Services	37,869,759	2.92%	1,105,797	2.08%	787,691	(318,106)	(318,106)	-	-	-	-
369.2	UG Services - Spokane Network	4,333,535	2.73%	118,306	2.16%	93,604	(24,701)	-	(24,701)	-	-	-
369.3	UG Services - Other	61,444,848	2.57%	1,579,133	2.06%	1,265,764	(313,369)	(313,369)	-	-	-	-
370.0	Meters	28,022,764	3.39%	949,972	2.89%	809,858	(140,114)	(140,114)	-	-	-	-
371.01	Install on Customer Premises - EV Res Charging Station	128,020	10.00%	12,802	10.36%	13,263	461	-	461	-	-	-
371.02	Install on Customer Premises - EV Other Charging Station	91,098	10.00%	9,110	10.35%	9,429	319	-	319	-	-	-
373.1	Street Lighting & Signal Sys-Mercury Vapor	2,928,934	1.36%	39,833	0.99%	28,996	(10,837)	(10,837)	-	-	-	-
373.2	Street Lighting & Signal Sys-UG Conductor	2,093,923	1.91%	39,994	2.01%	42,088	2,094	-	2,094	-	-	-
373.3	Street Lighting & Signal Sys-Decorative	6,563,743	2.45%	160,812	2.61%	171,314	10,502	-	10,502	-	-	-
373.4	Street Lighting & Signal Sys-Sodium Vapor	18,499,323	3.48%	643,776	3.04%	562,379	(81,397)	(81,397)	-	-	-	-
373.5	Street Lighting & Signal Sys-LED	8,836,762	6.66%	588,528	3.17%	280,125	(308,403)	(308,403)	-	-	-	-
	Total	1,000,001,352	2.90%	29,019,374	2.57%	25,728,539	(3,290,834)	(3,290,834)	-	-	-	-
DISTRIBUTION PLANT - ED AN												
362.0	Station Equipment	2,127,322	1.97%	41,908	2.68%	57,012	15,104	10,311	4,792	-	-	-
370.0	Meters	157,018	3.39%	5,323	2.89%	4,538	(785)	(536)	(249)	-	-	-
	Total	2,284,340	2.07%	47,231	2.69%	61,550	14,319	9,776	4,543	-	-	-
ELECTRIC GENERAL PLANT - ED AN												
390.1	Structures & Improvements	4,323,042	1.67%	72,195	1.90%	82,138	9,943	6,788	3,155	-	-	-
391.1	Computer Equipment	5,726,014	21.28%	1,218,496	20.00%	1,145,203	(73,293)	(50,037)	(23,256)	-	-	-
393.0	Stores Equipment	375,022	4.58%	17,176	4.00%	15,001	(2,175)	(1,485)	(690)	-	-	-
394.0	Tools, Shop & Garage Equipment	2,850,940	4.78%	136,275	5.00%	142,547	6,272	4,282	1,990	-	-	-
394.1	Tools, Shop & Garage Equipment-EV Charger	51,258	10.00%	5,126	10.54%	5,403	277	189	88	-	-	-
395.0	Laboratory Equipment	678,437	13.73%	93,149	6.67%	45,252	(47,898)	(32,700)	(15,198)	-	-	-
397.0	Communication Equipment	44,931,192	2.81%	-	6.67%	-	-	-	-	-	-	-
	Fully Accrued	11,925,278	2.81%	335,100	-	-	(335,100)	(228,773)	(106,327)	-	-	-
	Depreciable	33,005,914	2.81%	927,466	6.67%	2,201,494	1,274,028	869,779	404,249	-	-	-
398.0	Miscellaneous Equipment	141,145	13.31%	18,786	10.00%	14,114	(4,672)	(3,190)	(1,482)	-	-	-
	Total	59,077,049	4.78%	2,823,769	6.18%	3,651,152	827,382	564,854	262,528	-	-	-

Attachment B-1: Depreciation Expense Impact by FERC Account (excluding Transportation)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
ELECTRIC GENERAL PLANT - ED ID												
390.1	Structures & Improvements	2,416,083	1.67%	40,349	1.90%	45,906	5,557	-	5,557	-	-	-
391.1	Computer Equipment	-	21.28%	-	20.00%	-	-	-	-	-	-	-
393.0	Stores Equipment	14,745	4.58%	675	4.00%	590	(86)	-	(86)	-	-	-
394.0	Tools, Shop & Garage Equipment	265,743	4.78%	12,703	5.00%	13,287	585	-	585	-	-	-
395.0	Laboratory Equipment	26,663	13.73%	3,661	6.67%	1,778	(1,882)	-	(1,882)	-	-	-
397.0	Communication Equipment	6,177,253	2.81%	-	6.67%	-	(22,021)	-	(22,021)	-	-	-
	Fully Accrued	783,683	2.81%	22,021	-	-	-	-	-	-	-	-
	Depreciable	5,393,570	2.81%	151,559	6.67%	359,751	208,192	-	208,192	-	-	-
398.0	Miscellaneous Equipment	-	13.31%	-	10.00%	-	-	-	-	-	-	-
	Total	8,900,488	2.60%	230,968	4.73%	421,312	190,344	-	190,344	-	-	-
ELECTRIC GENERAL PLANT - ED WA												
390.1	Structures & Improvements	1,052,423	1.67%	17,575	1.90%	19,996	2,421	2,421	-	-	-	-
391.1	Computer Equipment	2,656,452	21.28%	565,293	20.00%	531,290	(34,003)	(34,003)	-	-	-	-
393.0	Stores Equipment	10,739	4.58%	492	4.00%	430	(62)	(62)	-	-	-	-
394.0	Tools, Shop & Garage Equipment	849,600	4.78%	40,611	5.00%	42,480	1,869	1,869	-	-	-	-
395.0	Laboratory Equipment	210,611	13.73%	28,917	6.67%	14,048	(14,869)	(14,869)	-	-	-	-
397.0	Communication Equipment	12,650,489	2.81%	-	6.67%	-	(62,642)	(62,642)	-	-	-	-
	Fully Accrued	2,229,270	2.81%	62,642	-	-	-	-	-	-	-	-
	Depreciable	10,421,219	2.81%	292,836	6.67%	695,095	402,259	402,259	-	-	-	-
	Total	17,430,315	5.79%	1,008,367	7.48%	1,303,339	294,972	294,972	-	-	-	-
	TOTAL ELECTRIC PLANT	3,615,040,405	2.52%	91,094,217	2.65%	95,802,670	4,708,452	2,804,770	1,903,665	-	-	-
COMMON PLANT												
GENERAL PLANT - CD AA												
389.3	Removing Property of Others	1,709,412	1.56%	26,667	1.77%	30,257	3,590	1,724	801	516	218	331
390.1	Structures & Improvements	102,347,148	2.00%	2,046,943	2.17%	2,220,933	173,990	83,538	38,826	25,003	10,570	16,054
391.0	Office Furniture & Equipment	11,487,279	17.63%	2,025,207	6.67%	766,202	(1,259,006)	(604,486)	(280,948)	(180,921)	(76,482)	(116,168)
391.1	Computer Equipment	46,722,688	23.70%	11,073,277	20.00%	9,344,538	(1,728,739)	(830,018)	(385,769)	(248,423)	(105,018)	(159,511)
391.11	Computer Hardware	1,061,316	20.00%	212,263	20.00%	212,263	-	-	-	-	-	-
394.0	Tools, Shop & Garage Equipment	12,886,025	4.93%	635,281	5.00%	644,301	9,020	4,331	2,013	1,296	548	832
395.0	Laboratory Equipment	355,663	14.29%	50,824	6.67%	23,723	(27,102)	(13,012)	(6,048)	(3,895)	(1,646)	(2,501)
397.0	Communication Equipment	38,269,411	3.40%	-	6.67%	-	(127,186)	(61,066)	(28,382)	(18,277)	(7,726)	(11,735)
	Fully Accrued	3,740,758	3.40%	127,186	-	-	-	-	-	-	-	-
	Depreciable	34,528,654	3.40%	1,173,974	6.67%	2,303,061	1,129,087	542,108	251,957	162,252	68,590	104,181
397.2	Communication Equipment-Portable	5,344,320	11.95%	638,646	10.00%	534,432	(104,214)	(50,036)	(23,255)	(14,976)	(6,331)	(9,616)
398.0	Miscellaneous Equipment	385,353	40.48%	155,991	10.00%	38,535	(117,456)	(56,394)	(26,210)	(16,879)	(7,135)	(10,838)
	Total	220,568,616	8.24%	18,166,260	7.31%	16,118,245	(2,048,015)	(983,312)	(457,016)	(294,303)	(124,413)	(188,970)
GENERAL PLANT - CD AN												
389.3	Removing Property of Others	25,277	1.56%	394	1.77%	447	53	28	13	8	4	-
389.4	Land Easements	39,787	0.39%	155	0.20%	80	(76)	(40)	(19)	(12)	(5)	-
390.1	Structures & Improvements	10,664,504	2.00%	213,290	2.17%	231,420	18,130	9,630	4,476	2,828	1,195	-
391.1	Computer Equipment	184,834	23.70%	43,806	20.00%	36,967	(6,839)	(3,633)	(1,688)	(1,067)	(451)	-
393.0	Stores Equipment	3,907,851	4.33%	169,210	4.00%	156,314	(12,896)	(6,850)	(3,184)	(2,012)	(850)	-
394.0	Tools, Shop & Garage Equipment	216,607	4.93%	10,679	5.00%	10,830	152	81	37	24	10	-
395.0	Laboratory Equipment	26,941	14.29%	3,850	6.67%	1,797	(2,053)	(1,091)	(507)	(320)	(135)	-
397.0	Communication Equipment	6,480,527	3.40%	-	6.67%	-	(121,697)	(64,645)	(30,045)	(18,982)	(8,025)	-
	Fully Accrued	3,579,321	3.40%	121,697	-	-	-	-	-	-	-	-
	Depreciable	2,901,206	3.40%	98,641	6.67%	193,510	94,869	50,394	23,422	14,798	6,256	-
397.2	Communication Equipment-Portable	3,089,684	11.95%	369,217	10.00%	308,968	(60,249)	(32,004)	(14,875)	(9,398)	(3,973)	-
398.0	Miscellaneous Equipment	4,992	40.48%	2,021	10.00%	499	(1,522)	(808)	(376)	(237)	(100)	-
	Total	24,641,003	4.19%	1,032,960	3.82%	940,833	(92,127)	(48,937)	(22,745)	(14,370)	(6,075)	-

Attachment B-1: Depreciation Expense Impact by FERC Account (excluding Transportation)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
GENERAL PLANT - CD ID												
390.1	Structures & Improvements	7,162,320	2.00%	143,246	2.17%	155,422	12,176	-	9,474	-	2,702	-
391.1	Computer Equipment	85,095	23.70%	20,168	20.00%	17,019	(3,149)	-	(2,450)	-	(699)	-
393.0	Stores Equipment	155,294	4.33%	6,724	4.00%	6,212	(512)	-	(399)	-	(114)	-
394.0	Tools, Shop & Garage Equipment	972,025	4.93%	47,921	5.00%	48,601	680	-	529	-	151	-
395.0	Laboratory Equipment	537	14.29%	77	6.67%	36	(41)	-	(32)	-	(9)	-
397.0	Communication Equipment	3,781,722	3.40%	-	6.67%	-	(1,717)	-	(1,336)	-	(381)	-
	Fully Accrued	50,509	3.40%	1,717	-	-	-	-	-	-	-	-
	Depreciable	3,731,213	3.40%	126,861	6.67%	248,872	122,011	-	94,934	-	27,077	-
397.2	Communication Equipment-Portable	-	11.95%	-	0.00%	-	-	-	-	-	-	-
398.0	Miscellaneous Equipment	-	40.48%	-	0.00%	-	-	-	-	-	-	-
	Total	12,156,993	2.85%	346,714	3.92%	476,162	129,448	-	100,721	-	28,727	-
GENERAL PLANT - CD WA												
390.1	Structures & Improvements	7,111,821	2.00%	142,236	2.17%	154,327	12,090	9,407	-	2,683	-	-
391.1	Computer Equipment	414,017	20.00%	82,803	20.00%	82,803	-	-	-	-	-	-
393.0	Stores Equipment	133,294	4.33%	5,772	4.00%	5,332	(440)	(342)	-	(98)	-	-
394.0	Tools, Shop & Garage Equipment	20,894	4.93%	1,030	5.00%	1,045	15	11	-	3	-	-
395.0	Laboratory Equipment	1,681	14.29%	240	6.67%	112	(128)	(100)	-	(28)	-	-
397.0	Communication Equipment	1,771,266	3.40%	-	6.67%	-	(10,513)	(8,180)	-	(2,333)	-	-
	Fully Accrued	309,204	3.40%	10,513	-	-	-	-	-	-	-	-
	Depreciable	1,462,061	3.40%	49,710	6.67%	97,519	47,809	37,200	-	10,610	-	-
397.2	Communication Equipment-Portable	-	11.95%	-	10.00%	-	-	-	-	-	-	-
398.0	Miscellaneous Equipment	4,986	40.48%	2,018	10.00%	499	(1,520)	(1,182)	-	(337)	-	-
	Total	9,457,958	3.11%	294,323	3.61%	341,637	47,314	36,814	(379,040)	10,500	-	-
	TOTAL COMMON PLANT	266,824,571	7.44%	19,840,257	6.70%	17,876,876	(1,963,381)	(995,436)	(379,040)	(298,174)	(101,761)	(188,970)
GAS PLANT												
UNDERGROUND STORAGE - GD AN												
350.2	Rights of Way	59,812	1.85%	1,107	1.35%	807	(299)	-	-	(211)	(88)	-
351.1	Structures & Improvements	1,512,971	1.51%	22,847	1.52%	22,997	150	-	-	106	44	-
351.2	Compressor Station	275,255	1.38%	3,799	1.15%	3,165	(633)	-	-	(447)	(187)	-
351.3	Measuring & Regulating Station	52,850	1.37%	724	1.09%	576	(148)	-	-	(104)	(44)	-
351.4	Office	110,236	1.60%	1,764	1.37%	1,510	(254)	-	-	(179)	(75)	-
351.41	Pump House	61,656	1.37%	845	1.09%	672	(173)	-	-	(122)	(51)	-
352.0	Storage Wells	12,966,425	1.15%	149,114	1.38%	178,937	29,823	-	-	21,034	8,789	-
352.2	Reservoirs	203,330	2.36%	4,799	1.96%	3,985	(813)	-	-	(574)	(240)	-
352.3	Cushion Natural Gas	5,359,690	0.42%	22,511	0.79%	42,342	19,831	-	-	13,987	5,844	-
353.0	Lines	1,044,477	1.51%	15,772	1.22%	12,743	(3,029)	-	-	(2,136)	(893)	-
354.0	Compressor Station Equipment	12,136,481	1.87%	226,952	1.69%	205,107	(21,846)	-	-	(15,408)	(6,438)	-
355.0	Measuring & Regulating Equipment	807,236	27.71%	223,685	3.81%	30,756	(192,929)	-	-	(136,070)	(56,859)	-
356.0	Purification Equipment	403,713	1.36%	5,490	0.36%	1,453	(4,037)	-	-	(2,847)	(1,190)	-
357.0	Other Equipment	2,102,299	2.20%	46,251	1.79%	37,631	(8,619)	-	-	(6,079)	(2,540)	-
	Total	37,096,431	1.96%	725,657	1.46%	542,681	(182,976)	-	-	(129,050)	(53,926)	-
UNDERGROUND STORAGE - GD OR												
351.2	Compressor Station	264	1.92%	5	1.89%	5	(0)	-	-	-	-	(0)
351.4	Office	88,120	1.93%	1,701	1.75%	1,542	(159)	-	-	-	-	(159)
352.0	Storage Wells	963,918	1.67%	16,097	1.85%	17,832	1,735	-	-	-	-	1,735
352.2	Reservoirs	1,464,162	1.63%	23,866	1.99%	29,137	5,271	-	-	-	-	5,271
352.3	Cushion Natural Gas	450,620	1.49%	6,714	1.90%	8,562	1,848	-	-	-	-	1,848
353.0	Lines	62,304	1.80%	1,121	1.59%	991	(131)	-	-	-	-	(131)
354.0	Compressor Station Equipment	2,935,116	2.02%	59,289	1.82%	53,419	(5,870)	-	-	-	-	(5,870)
355.0	Measuring & Regulating Equipment	71,054	28.31%	20,115	1.74%	1,236	(18,879)	-	-	-	-	(18,879)
356.0	Purification Equipment	-	1.36%	-	0.00%	-	-	-	-	-	-	-
357.0	Other Equipment	76,672	2.47%	1,894	2.25%	1,725	(169)	-	-	-	-	(169)
	Total	6,112,230	2.14%	130,803	1.87%	114,449	(16,354)	-	-	-	-	(16,354)

Attachment B-1: Depreciation Expense Impact by FERC Account (excluding Transportation)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
DISTRIBUTION PLANT - GD AN												
375.0	Structures & Improvements	-	1.83%	-	1.88%	-	-	-	-	-	-	-
376.0	Mains	2,512,521	2.39%	60,049	2.28%	57,285	(2,764)	-	-	(1,943)	(821)	-
378.0	Measuring/Regulating Station Equipment	127,100	3.58%	4,550	3.37%	4,283	(267)	-	-	(188)	(79)	-
379.0	Measuring/Regulating City Gate Equipment	-	2.87%	-	2.66%	-	-	-	-	-	-	-
	Total	2,639,621	2.45%	64,599	2.33%	61,569	(3,031)	-	-	(2,130)	(901)	-
DISTRIBUTION PLANT - GD ID												
374.4	Land - Easements	63,135	2.01%	1,269	1.66%	1,048	(221)	-	-	-	(221)	-
375.0	Structures & Improvements	364,739	1.83%	6,675	1.88%	6,857	182	-	-	-	182	-
376.0	Mains	104,713,429	2.39%	2,502,651	2.28%	2,387,466	(115,185)	-	-	-	(115,185)	-
378.0	Measuring/Regulating Station Equipment	2,221,364	3.58%	79,525	3.37%	74,860	(4,665)	-	-	-	(4,665)	-
379.0	Measuring/Regulating City Gate Equipment	4,503,307	2.87%	129,245	2.66%	119,788	(9,457)	-	-	-	(9,457)	-
380.0	Services	68,825,885	2.42%	1,665,586	2.45%	1,686,234	20,648	-	-	-	20,648	-
381.0	Meters	23,545,143	2.76%	649,846	2.18%	513,284	(136,562)	-	-	-	(136,562)	-
385.0	Measuring/Regulating Industrial Equipment	769,995	1.88%	14,476	1.73%	13,321	(1,155)	-	-	-	(1,155)	-
	Total	205,006,998	2.46%	5,049,273	2.34%	4,802,858	(246,414)	-	-	-	(246,414)	-
DISTRIBUTION PLANT - GD OR												
374.4	Land - Easements	392,457	2.01%	7,888	1.66%	6,515	(1,374)	-	-	-	-	(1,374)
375.0	Structures & Improvements	378,029	1.85%	6,994	2.04%	7,712	718	-	-	-	-	718
376.0	Mains	197,898,741	1.94%	3,839,236	2.17%	4,294,403	455,167	-	-	-	-	455,167
378.0	Measuring/Regulating Station Equipment	5,175,205	2.59%	134,038	3.20%	165,607	31,569	-	-	-	-	31,569
379.0	Measuring/Regulating City Gate Equipment	2,048,674	2.43%	49,783	2.74%	56,134	6,351	-	-	-	-	6,351
380.0	Services	90,570,997	1.68%	1,521,593	2.23%	2,019,733	498,140	-	-	-	-	498,140
381.0	Meters	41,418,933	3.19%	1,321,264	3.36%	1,391,676	70,412	-	-	-	-	70,412
385.0	Measuring/Regulating Industrial Equipment	1,550,095	1.29%	19,996	1.43%	22,166	2,170	-	-	-	-	2,170
387.0	Other Equipment	539	1.00%	-	-	-	-	-	-	-	-	-
	Total	339,433,670	2.03%	6,900,791	2.35%	7,963,945	1,063,154	-	-	-	-	1,063,154
DISTRIBUTION PLANT - GD WA												
374.4	Land - Easements	123,263	2.01%	2,478	1.66%	2,046	(431)	-	-	(431)	-	-
375.0	Structures & Improvements	568,032	1.83%	10,395	1.88%	10,679	284	-	-	284	-	-
376.0	Mains	198,893,035	2.39%	4,753,623	2.28%	4,534,761	(218,862)	-	-	(218,861)	-	-
378.0	Measuring/Regulating Station Equipment	3,592,928	3.58%	128,627	3.37%	121,082	(7,545)	-	-	(7,545)	-	-
379.0	Measuring/Regulating City Gate Equipment	2,354,606	2.87%	67,577	2.66%	62,633	(4,945)	-	-	(4,945)	-	-
380.0	Services	146,070,841	2.42%	3,534,914	2.45%	3,578,736	43,821	-	-	43,821	-	-
381.0	Meters	52,520,303	3.24%	1,701,658	3.09%	1,622,877	(78,780)	-	-	(78,780)	-	-
385.0	Measuring/Regulating Industrial Equipment	2,591,276	1.88%	48,716	1.73%	44,829	(3,887)	-	-	(3,887)	-	-
	Total	406,714,285	2.52%	10,247,988	2.45%	9,977,643	(270,345)	-	-	(270,345)	-	-
GAS GENERAL PLANT - GD AN												
391.1	Office Furniture and Equipment	6,650	19.83%	1,319	20.00%	1,330	11	-	-	8	3	-
394.0	Tools, Shop & Garage Equipment	382,502	4.00%	15,300	5.00%	19,125	3,825	-	-	2,688	1,137	-
395.0	Laboratory Equipment	120,039	16.74%	20,095	6.67%	8,007	(12,088)	-	-	(8,496)	(3,592)	-
	Total	509,191	7.21%	36,713	5.59%	28,462	(8,252)	-	-	(5,800)	(2,452)	-
GAS GENERAL PLANT - GD ID												
394.0	Tools, Shop & Garage Equipment	337,941	4.00%	13,518	5.00%	16,897	3,379	-	-	-	3,379	-
395.0	Laboratory Equipment	4,970	16.74%	832	6.67%	332	(501)	-	-	-	(501)	-
397.0	Communication Equipment	494,797	2.86%	-	6.67%	-	-	-	-	-	-	-
	Fully Accrued	136,296	2.86%	3,898	-	-	(3,898)	-	-	-	(3,898)	-
	Depreciable	358,501	2.86%	10,253	6.67%	23,912	13,659	-	-	-	13,659	-
	Total	837,709	3.40%	28,501	4.91%	41,141	12,640	-	-	-	12,640	-

Attachment B-1: Depreciation Expense Impact by FERC Account (excluding Transportation)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
GAS GENERAL PLANT - GD OR												
390.1	Structures & Improvements	3,604,553	1.46%	52,626	3.02%	108,858	56,231	-	-	-	-	56,231
391.1	Computer Equipment	-	20.00%	-	0.00%	-	-	-	-	-	-	-
393.0	Stores Equipment	57,227	4.89%	2,798	4.00%	2,289	(509)	-	-	-	-	(509)
394.0	Tools, Shop & Garage Equipment	951,077	5.35%	50,883	5.00%	47,554	(3,329)	-	-	-	-	(3,329)
395.0	Laboratory Equipment	40,917	17.63%	7,214	6.67%	2,729	(4,485)	-	-	-	-	(4,485)
397.0	Communication Equipment	1,228,108	6.71%	82,406	6.67%	81,915	(491)	-	-	-	-	(4,716)
	Fully Accrued	70,280	6.71%	4,716	-	-	(4,716)	-	-	-	-	(4,716)
	Depreciable	1,157,828	6.71%	77,690	6.67%	77,227	(463)	-	-	-	-	(463)
398.0	Miscellaneous Equipment	2,367	5.07%	120	10.00%	237	117	-	-	-	-	117
	Total	5,884,249	3.33%	196,047	4.06%	238,893	42,846	-	-	-	-	42,846
GAS GENERAL PLANT - GD WA												
390.1	Structures & Improvements	2,233,288	3.53%	78,835	3.59%	80,175	1,340	-	-	1,340	-	-
393.0	Stores Equipment	88,160	4.65%	4,099	4.00%	3,526	(573)	-	-	(573)	-	-
394.0	Tools, Shop & Garage Equipment	1,915,821	4.00%	76,633	5.00%	95,791	19,158	-	-	19,158	-	-
395.0	Laboratory Equipment	15,240	16.74%	2,551	6.67%	1,017	(1,535)	-	-	(1,535)	-	-
397.0	Communication Equipment	689,935	2.86%	-	6.67%	-	(4,587)	-	-	(4,587)	-	-
	Fully Accrued	160,378	2.86%	4,587	-	-	(4,587)	-	-	(4,587)	-	-
	Depreciable	529,557	2.86%	15,145	6.67%	35,306	20,160	-	-	20,160	-	-
	Total	4,942,444	3.68%	181,851	4.37%	215,815	33,964	-	-	33,964	-	-
COMMON GAS GENERAL PLANT - GD AA												
391.0	Office Furniture & Equipment	378,871	6.49%	24,589	6.67%	25,271	682	-	-	329	139	214
391.1	Computer Equipment	236,062	21.60%	50,989	20.00%	47,212	(3,777)	-	-	(1,820)	(769)	(1,188)
394.0	Tools, Shop & Garage Equipment	3,311,835	5.06%	167,579	5.00%	165,592	(1,987)	-	-	(958)	(405)	(625)
395.0	Laboratory Equipment	161,302	7.15%	11,533	6.67%	10,759	(774)	-	-	(373)	(158)	(243)
397.0	Communication Equipment	992,932	3.84%	-	6.67%	-	(23,526)	-	-	(11,337)	(4,792)	(7,397)
	Fully Accrued	612,664	3.84%	23,526	-	-	(23,526)	-	-	(11,337)	(4,792)	(7,397)
	Depreciable	380,268	3.84%	14,602	6.67%	25,364	10,762	-	-	5,186	2,192	3,384
	Total	5,081,003	5.76%	292,819	5.40%	274,198	(18,621)	-	-	(8,973)	(3,793)	(5,855)
	TOTAL GAS PLANT	1,014,257,830	2.35%	23,855,042	2.39%	24,261,654	406,611	-	-	(382,334)	(294,846)	1,083,792
	TOTAL UTILITY PLANT	4,896,122,805	2.75%	134,789,517	2.82%	137,941,199	3,151,683	1,809,334	1,524,625	(680,508)	(396,607)	894,821

**Avista's Application to Revise its
Natural Gas Book Depreciation Rates**

**Attachment B-2: Changes in
Depreciation Expense, Transportation Assets**

Attachment B-2: Changes in Depreciation Expense, Transportation Assets

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)
TRANSPORTATION							
TRANSPORTATION - ED AN							
392.2	LIGHT TRUCKS	3,283,203	7.16%	235,077.36	7.77%	255,104.90	20,027.54
392.3	MEDIUM TRUCKS	5,934,663	9.78%	580,410.03	5.48%	325,219.52	(255,190.50)
392.4	HEAVY TRUCKS	1,532,747	6.07%	93,037.73	5.64%	86,446.92	(6,590.81)
392.5	OTHER	1,970,423	3.03%	59,703.81	6.26%	123,348.47	63,644.66
396.3	MEDIUM TRUCKS	1,351,524	6.90%	93,255.13	7.58%	102,445.50	9,190.36
396.4	HEAVY TRUCKS	5,839,932	8.75%	510,994.02	3.75%	218,997.44	(291,996.58)
396.5	OTHER	681,952	5.42%	36,961.82	8.18%	55,783.71	18,821.89
	Total	<u>20,594,444</u>		<u>1,609,440</u>		<u>1,167,346</u>	<u>(442,093)</u>
TRANSPORTATION - ED ID							
392.2	LIGHT TRUCKS	725,146	7.16%	51,920.48	7.77%	56,343.87	4,423.39
392.3	MEDIUM TRUCKS	3,378,614	9.78%	330,428.49	5.48%	185,148.07	(145,280.42)
392.4	HEAVY TRUCKS	1,634,178	6.07%	99,194.60	5.64%	92,167.63	(7,026.97)
392.5	OTHER	1,920,818	3.03%	58,200.77	6.26%	120,243.18	62,042.41
396.3	MEDIUM TRUCKS	1,788,452	6.90%	123,403.19	7.58%	135,564.67	12,161.47
396.4	HEAVY TRUCKS	6,984,523	8.75%	611,145.77	3.75%	261,919.61	(349,226.15)
396.5	OTHER	809,390	5.42%	43,868.92	8.18%	66,208.07	22,339.15
	Total	<u>17,241,121</u>		<u>1,318,162</u>		<u>917,595</u>	<u>(400,567)</u>
TRANSPORTATION - ED WA							
392.2	LIGHT TRUCKS	3,067,250	7.16%	219,615.12	7.77%	238,325.35	18,710.23
392.3	MEDIUM TRUCKS	8,398,445	9.78%	821,367.92	5.48%	460,234.79	(361,133.14)
392.4	HEAVY TRUCKS	4,544,055	6.07%	275,824.14	5.64%	256,284.70	(19,539.44)
392.5	OTHER	2,252,451	3.03%	68,249.28	6.26%	141,003.46	72,754.18
396.3	MEDIUM TRUCKS	2,950,962	6.90%	203,616.38	7.58%	223,682.92	20,066.54
396.4	HEAVY TRUCKS	10,313,316	8.75%	902,415.18	3.75%	386,749.36	(515,665.82)
396.5	OTHER	1,541,303	5.42%	83,538.61	8.18%	126,078.56	42,539.95
	Total	<u>33,067,783</u>		<u>2,574,627</u>		<u>1,832,359</u>	<u>(742,267)</u>

Attachment B-2: Changes in Depreciation Expense, Transportation Assets

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)
TRANSPORTATION - CD AA							
392.2	LIGHT TRUCKS	313,842	16.17%	50,748.25	4.68%	14,687.81	(36,060.45)
392.4	HEAVY TRUCKS	125,204	6.07%	7,599.86	7.48%	9,365.23	1,765.37
392.5	OTHER	141,166	5.67%	8,004.10	7.24%	10,220.40	2,216.30
396.5	OTHER	528,479	4.91%	25,948.30	3.40%	17,968.27	(7,980.03)
	Total	1,108,690		92,301		52,242	(40,059)
TRANSPORTATION - CD AN							
392.1	AUTOS	134,402	21.28%	28,600.73	3.83%	5,147.59	(23,453.14)
392.2	LIGHT TRUCKS	1,515,079	16.17%	244,988.24	4.68%	70,905.69	(174,082.56)
392.3	MEDIUM TRUCKS	557,558	19.08%	106,382.04	2.80%	15,611.62	(90,770.42)
392.5	OTHER	259,075	5.67%	14,689.54	7.24%	18,757.01	4,067.47
396.5	OTHER	544,008	4.91%	26,710.78	3.40%	18,496.26	(8,214.52)
	Total	3,010,121		421,371		128,918	(292,453)
TRANSPORTATION - CD ID							
392.2	LIGHT TRUCKS	488,682	16.17%	79,019.85	4.68%	22,870.31	(56,149.54)
392.3	MEDIUM TRUCKS	449,699	19.08%	85,802.52	2.80%	12,591.57	(73,210.96)
392.5	OTHER	126,474	5.67%	7,171.09	7.24%	9,156.74	1,985.65
396.5	OTHER	397,015	4.91%	19,493.43	3.40%	13,498.51	(5,994.93)
	Total	1,461,870		191,487		58,117	(133,370)
TRANSPORTATION - CD WA							
392.2	LIGHT TRUCKS	2,110,359	16.17%	341,244.98	4.68%	98,764.78	(242,480.20)
392.3	MEDIUM TRUCKS	374,992	19.08%	71,548.42	2.80%	10,499.77	(61,048.65)
392.5	OTHER	97,930	5.67%	5,552.63	7.24%	7,090.12	1,537.50
396.3	MEDIUM TRUCKS	59,502	-	-	-	-	-
396.5	OTHER	264,582	4.91%	12,990.96	3.40%	8,995.77	(3,995.18)
	Total	2,907,364		431,337		125,350	(305,987)

Attachment B-2: Changes in Depreciation Expense, Transportation Assets

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)
TRANSPORTATION - GD AN							
392.2	LIGHT TRUCKS	487,116	16.25%	79,156.33	5.78%	28,155.30	(51,001.03)
392.3	MEDIUM TRUCKS	726,667	12.76%	92,722.76	4.92%	35,752.03	(56,970.72)
392.4	HEAVY TRUCKS	391,213	6.75%	26,406.86	5.74%	22,455.61	(3,951.25)
392.5	OTHER	89,557	4.47%	4,003.21	7.33%	6,564.55	2,561.34
396.4	HEAVY TRUCKS	775,944	11.20%	86,905.73	2.11%	16,372.42	(70,533.31)
396.5	OTHER	54,550	5.65%	3,082.10	7.46%	4,069.46	987.36
	Total	<u>2,525,048</u>		<u>292,277</u>		<u>113,369</u>	<u>(178,908)</u>
TRANSPORTATION - GD ID							
392.2	LIGHT TRUCKS	946,641	16.25%	153,829.15	5.78%	54,715.84	(99,113.30)
392.3	MEDIUM TRUCKS	796,744	12.76%	101,664.51	4.92%	39,199.80	(62,464.72)
392.4	HEAVY TRUCKS	374,664	6.75%	25,289.81	5.74%	21,505.70	(3,784.10)
392.5	OTHER	246,946	4.47%	11,038.47	7.33%	18,101.12	7,062.65
396.4	HEAVY TRUCKS	377,084	11.20%	42,233.36	2.11%	7,956.46	(34,276.89)
396.5	OTHER	370,635	5.65%	20,940.89	7.46%	27,649.38	6,708.50
	Total	<u>3,112,713</u>		<u>354,996</u>		<u>169,128</u>	<u>(185,868)</u>
TRANSPORTATION - GD OR							
392.2	LIGHT TRUCKS	3,013,914	8.47%	246,928.40	7.69%	224,188.83	(22,739.57)
392.3	MEDIUM TRUCKS	1,066,189	8.64%	92,118.74	4.90%	52,243.26	(39,875.47)
392.4	HEAVY TRUCKS	92,389	-	-	-	-	-
392.5	OTHER	39,769	2.84%	1,129.45	1.56%	620.40	(509.05)
396.5	POWER OPERATED EQUIPMENT - OTHER	43,834	4.64%	2,033.90	4.61%	2,020.75	(13.15)
	Total	<u>4,256,096</u>		<u>342,210</u>		<u>279,073</u>	<u>(63,137)</u>
TRANSPORTATION - GD WA							
392.2	LIGHT TRUCKS	3,442,957	16.25%	559,480.45	5.78%	199,002.89	(360,477.56)
392.3	MEDIUM TRUCKS	2,357,471	12.76%	300,813.33	4.92%	115,987.59	(184,825.75)
392.4	HEAVY TRUCKS	1,441,433	6.75%	97,296.76	5.74%	82,738.28	(14,558.48)
392.5	OTHER	842,844	4.47%	37,675.12	7.33%	61,780.45	24,105.33
396.4	HEAVY TRUCKS	1,165,778	11.20%	130,567.09	2.11%	24,597.91	(105,969.18)
396.5	OTHER	1,292,720	5.65%	73,038.71	7.46%	96,436.95	23,398.24
	Total	<u>10,543,203</u>		<u>1,198,871</u>		<u>580,544</u>	<u>(618,327)</u>
		<u><u>99,828,451</u></u>		<u><u>8,827,080</u></u>		<u><u>5,424,043</u></u>	<u><u>(3,403,036)</u></u>