BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

UM 1933

In the Matter of)	
AVISTA CORPORATION, dba)	STIPULATED AGREEMENT
AVISTA UTILITIES,)	
)	
Petition Requesting)	
Authority to Revise Its Book Depreciation)	
Rates and Deferred Accounting)	

This Stipulation is entered into for the purpose of implementing Avista Corporation's (Avista or the Company) book depreciation rates for Oregon direct plant effective January 1, 2019 and common plant effective April 1, 2019.

PARTIES

The Parties to this Stipulation are Avista, the Staff of the Public Utility Commission of Oregon (Staff), Alliance of Western Energy Consumers (AWEC), and the Oregon Citizens' Utility Board (CUB), (collectively the "Stipulating Parties"), representing all parties to this proceeding as of the date of this Stipulation.

BACKGROUND

1. On February 22, 2018, Avista filed a petition requesting authority to revise its natural gas book depreciation rates and a proposal for deferral of the effects of changes in depreciation rates once those rates are approved by the Commission. The Company requested authorization to revise its natural gas book depreciation rates consistent with the results of a

depreciation study recently undertaken by the Company.¹ That study showed that the annual depreciation expense recorded on the Company's books should be increased by approximately \$596,722 (Oregon Share) based on the average service life rates of natural gas plant in service as of December 31, 2016, that is directly assigned and allocated to Oregon. The Company requested that the Commission make its determination on depreciation rates by December 31, 2018, to commence with the Oregon-direct plant and allocated plant depreciation effective January 1, 2019, coincident with the implementation of deprecation rate updates in the Company's Washington and Idaho jurisdictions. The Company also requested that the difference between depreciation expense under current natural gas book depreciation rates, and depreciation expense under the updated depreciation rates, be deferred for later recovery from customers in a subsequent rate proceeding.

2. Avista is a utility that also provides service to electric and natural gas customers in eastern Washington and northern Idaho, in addition to its natural gas customers in Oregon. The Company also filed depreciation studies in its other jurisdictions under Docket No. UE-180167 in Washington and Docket Nos. AVU-E-18-03 and AVU-G-18-02 in Idaho. These cases are still being reviewed in those jurisdictions.

3. The Stipulating Parties recognized the need for sufficient time for Staff and interested Parties to complete their review of the Company's depreciation study, and for the Commission to consider this Stipulation. This Stipulation provides for implementation of new Oregon direct plant depreciation rates for accounting purposes effective January 1, 2019 and for common plant to become effective April 1, 2019.

¹ Avista hired Gannett Fleming, Inc. to undertake a depreciation study of its depreciable electric, gas and common plant in service. The study was completed in 2017. The objective of this assignment was to recommend depreciation rates to be utilized by Avista for accounting and ratemaking purposes.

4. Approval of this Stipulation would provide for the opportunity to simultaneously implement new depreciation rates for accounting purposes for common plant in all three jurisdictions in which Avista serves: Oregon, Washington and Idaho. Allowing Oregon common depreciation rate changes to be effective for accounting purposes at the same time as the other two jurisdictions will synchronize the timing of the Company's common depreciation rates for accounting purposes in all three states. Further, implementing common depreciation rates for accounting purposes in all three states on April 1, 2019 may simplify future accounting and audits of depreciation expense, if the same rates and methodology are in effect for all jurisdictions.

5. On July 10, 2018, a settlement conference was held and attended by the Stipulating Parties. At that settlement conference, the Stipulating Parties reached agreement on revisions to the Company's book depreciation rates. If ultimately approved by the Commission, such rates would constitute depreciation rates, which would be effective for accounting purposes on January 1, 2019 for Oregon direct plant and April 1, 2019 for common plant.

AGREEMENT

6. This Stipulation resolves all issues regarding the changes to the Company's depreciation rates proposed in the Depreciation Study.

7. The Company agrees to withdraw from this docket its request to defer the difference between depreciation expense under current book depreciation rates and depreciation expense under the updated depreciation rates. The Stipulating Parties agree that this Stipulation provides for the implementation of updated depreciation rates for accounting purposes only, and does not provide for adjustments to customer rates. Avista agrees to use the depreciation

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rates agreed to in this Stipulation, if approved by the Commission, as the basis for its depreciation rates in the Company's next general rate case proceeding in Oregon and will ultimately be included in customer's rates through that proceeding.

8. The Stipulating Parties have agreed to book depreciation rates on directly assigned (Oregon) plant effective January 1, 2019 and common plant effective April 1, 2019. The Parties to this Agreement have agreed to the depreciation rates, as shown in Exhibit 101 Attachment A - System Summary to this Stipulation. That attachment provides detail of the affected plant accounts, specified depreciation rates, and the Oregon-allocated share of the depreciation expense impact to December 31, 2016 plant balances. The result of the agreed-upon depreciation rates is an overall decrease of approximately \$114,021 to depreciation expense based upon plant balances at December 31, 2016. Based on the allocation factors last authorized by the Commission for Avista, this represents a reduction of approximately \$710,743 (see Exhibit 101 Attachment A – System Summary and the table below Oregon summary below) for Oregon from what was originally filed by the Company.

	2016	Depreciation H	Expense
	Oregon Direct	Oregon Common	Total
Existing 2016 Oregon Depreciation Expense	7,608,494	1,920,920	9,529,414
Add : impact of depreciation rates proposed	926,537	(329,815)	596,722
Avista Filed Depreciation Expense	8,535,031	1,591,105	10,126,136
Adjustments to Filing (Settlement)	(690,177)	(20,566)	(710,743)
Total Settled 2016 Oregon Depreciation Expense	7,844,854	1,570,539	9,415,393
Change from Existing Expense	236,360	(350,381)	(114,021)

9. The Stipulating Parties agree, as required by OAR 860-027-0350, the Company will file a new depreciation study within five years of the original filing date in this application.

10. The Stipulating Parties agree that this Stipulation is in the public interest and results in an overall fair, just and reasonable outcome.

11. The Stipulating Parties agree this Stipulation represents a compromise in the positions of the Parties. By entering into this Stipulation, no Party shall be deemed to have approved, admitted, or consented to the facts, principles, methods, or theories employed by any other Party in arriving at the terms of this Stipulation other than as specifically identified in this Stipulation. No Party shall be deemed to have agreed that any provision of this Stipulation is appropriate for resolving the issues in any other proceeding.

12. The Stipulating Parties agree that, consistent with OAR 860-001-0350(3), conduct, statements, and documents disclosed in the negotiation of this Stipulation shall not be admissible as evidence in this or any other proceeding unless independently discoverable or offered for other purposes allowed under ORS 40.190.

13. This Stipulation sets forth the entire agreement between the Stipulating Parties and supersedes any and all prior communications, understandings, or agreements, oral or written, between the Parties pertaining to the subject matter of this Stipulation.

14. This Stipulation will be offered into the record in this proceeding as evidence pursuant to OAR 860-001-0350(7). The Stipulating Parties agree to support this Stipulation throughout this proceeding and any appeal. The Stipulating Parties further agree to provide witnesses to sponsor this Stipulation in testimony, briefing and at the hearing, or, in a Party's discretion, to provide a representative at the hearing authorized to respond to the Commission's questions on the Party's position as may be appropriate.

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15. If this Stipulation is challenged, the Stipulating Parties reserve the right to crossexamine witnesses and put on such case as they deem appropriate to respond fully to the issues presented, including the right to raise issues that are incorporated in the settlement embodied in this Stipulation. Notwithstanding this reservation of rights, the Stipulating Parties agree that they will continue to support the Commission's adoption of the terms of this Stipulation.

16. The Stipulating Parties have negotiated this Stipulation, including its attachments, as an integrated document. If the Commission rejects all or any material part of this Stipulation or imposes additional material conditions in approving the Stipulation, any Party disadvantaged by such action shall have the right to withdraw from this Stipulation, pursue their rights under OAR 860-001-0350(9), and/or seek reconsideration or appeal of the Commission's order in accordance with OAR 860-001-0720. However, prior to withdrawal, the Party shall engage in good faith negotiation with the other Stipulating Parties. No Party withdrawing from this Stipulation shall be bound to any position, commitment, or condition of this Stipulation. In the event any Party withdraws from the Stipulation, then no part of the Stipulation may be offered or admitted into evidence in any proceeding. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document. The Stipulating Parties further agree that any facsimile copy of a Party's signature is valid and binding to the same extent as an original signature.

17. This Stipulation may not be modified or amended except by written agreement among all Parties who have executed it.

DATED this $7 \frac{7}{2}$ day of September 2018

AVISTA CORPORATION

STAFF OF THE PUBLIC UTILITY COMMISSION OF OREGON

7-7-18 By:__ Date: 19-7-18

By:_____

Date:

CITIZENS' UTILITY BOARD

ALLIANCE OF WESTERN ENERGY CONSUMERS

By:_____

Date:

By:_____

Date:_____

DATED this $\frac{7^{th}}{10^{2}}$ day of September 2018

AVISTA CORPORATION

STAFF OF THE PUBLIC UTILITY COMMISSION OF OREGON

By:_____

Date:_____

By: 91712018 Date:

CITIZENS' UTILITY BOARD

ALLIANCE OF WESTERN ENERGY CONSUMERS

By		
Dy	 	

Date:_____

By:_____

Date:_____

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DATED this $\frac{7^{\text{th}}}{2^{\text{th}}}$ day of September 2018

AVISTA CORPORATION

STAFF OF THE PUBLIC UTILITY COMMISSION OF OREGON

By:		
		_

By:_____

Date:_____

Date: _____

CITIZENS' UTILITY BOARD

By: Date:

ALLIANCE OF WESTERN ENERGY CONSUMERS

By:_____

Date:_____

DATED this 7^{4} day of September 2018

AVISTA CORPORATION

STAFF OF THE PUBLIC UTILITY COMMISSION OF OREGON

By:		

By:_____

Date: _____

Date:_____

CITIZENS' UTILITY BOARD

ALLIANCE OF WESTERN ENERGY CONSUMERS

By:

9/7/2018 Date:

By:_____

Date:

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		SURVIVIOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK		CULATED COMPOS AL ACCRUAL REMAIN		2016 Depresistion	allocated all	oregon gas
	DEPRECIABLE GROUP	CURVE	PERCENT	ORIGINAL COST	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE	2016 Depreciation Expense	CD AA % of Balance	Allocation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	Oregon Share		%
ELECT	RIC PLANT											
STEAM	PRODUCTION PLANT											
310.3	REMOVING OTHER PROPERTY KETTLE FALLS	SQUARE	* 0	138,175	116,227	21,948	1,829	1.32	12.0			
310.4	EASEMENTS, PERMITS KETTLE FALLS	SQUARE	* 0	10,000	8,411	1,589	132	1.32	12.0			
311	STRUCTURES AND IMPROVEMENTS											
	KETTLE FALLS	70-S1.5	* (4)	24,784,379	18,547,417	7,228,338	618,338	2.49	11.7			
	COLSTRIP 3 AND COMMON	70-S1.5	* (6)	51,804,126	44,316,264	10,596,110	630,553	1.22	16.8			
	COLSTRIP 4	70-S1.5	* (7)	52,928,787	41,249,977	15,383,824	820,837	1.55	18.7			
	TOTAL ACCOUNT 311			129,517,292	104,113,658	33,208,272	2,069,728	1.60	16.0			
311.1	STRUCTURES AND IMPROVEMENTS - LANDFILL											
	KETTLE FALLS	50-S3	* 0	3,761,712	2,549,126	1,212,586	104,570	2.78	11.6			
312	BOILER PLANT EQUIPMENT											
	KETTLE FALLS	55-R1	* (4)	44,487,738	30,244,154	16,023,094	1,416,100	3.18	11.3			
	COLSTRIP 3 AND COMMON	55-R1	* (6)	77,199,083	62,153,091	19,677,937	1,210,241	1.57	16.3			
	COLSTRIP 4	55-R1	* (7)	56,047,116	35,700,912	24,269,503	1,334,454	2.38	18.2			
	TOTAL ACCOUNT 312			177,733,937	128,098,156	59,970,534	3,960,795	2.23	15.1			
313	ENGINES AND ENGINE-DRIVEN GENERATORS											
	COLSTRIP 3 AND COMMON	50-R2.5	* (6)	3,385	583	3,005	171	5.05	17.6			
	COLSTRIP 4	50-R2.5	* (7)	3,385	581	3,041	157	4.64	19.4			
	TOTAL ACCOUNT 313			6,770	1,164	6,046	328	4.84	18.4			
314	TURBOGENERATORS											
	KETTLE FALLS	35-R0.5	* (4)	14,067,514	11,411,321	3,218,894	316,213	2.25	10.2			
	COLSTRIP 3 AND COMMON	35-R0.5	* (6)	27,848,363	11,904,482	17,614,783	1,181,280	4.24	14.9			
	COLSTRIP 4	35-R0.5	* (7)	13,749,304	6,453,916	8,257,840	529,917	3.85	15.6			
	TOTAL ACCOUNT 314			55,665,181	29,769,719	29,091,517	2,027,410	3.64	14.3			
315	ACCESSORY ELECTRIC EQUIPMENT											
	KETTLE FALLS	50-R3	* (4)	11,255,596	6,505,048	5,200,772	456,595	4.06	11.4			
	COLSTRIP 3 AND COMMON	50-R3	* (6)	9,540,814	7,416,123	2,697,140	170,619	1.79	15.8			
	COLSTRIP 4	50-R3	* (7)	6,672,777	4,797,223	2,342,648	133,697	2.00	17.5			
	TOTAL ACCOUNT 315			27,469,187	18,718,394	10,240,560	760,911	2.77	13.5			
316	MISCELLANEOUS POWER PLANT EQUIPMENT											
	KETTLE FALLS	55-R2	* (4)	2,601,470	1,833,319	872,210	77,177	2.97	11.3			
	COLSTRIP 3 AND COMMON	55-R2	* (6)	10,129,068	7,323,863	3,412,948	206,142	2.04	16.6			
	COLSTRIP 4	55-R2	* (7)	4,929,557	3,213,386	2,061,240	112,654	2.29	18.3			
	TOTAL ACCOUNT 316			17,660,095	12,370,569	6,346,398	395,973	2.24	16.0			
TOTAL	STEAM PRODUCTION PLANT			411,962,349	295,745,425	140,099,450	9,321,676	2.26				

			NET		BOOK	FUTURE	CALCUL	ATED	COMPOSITE		allocated	oregon
		SURVIVIOR	SALVAGE		DEPRECIATION	BOOK	ANNUAL AG	CCRUAL	REMAINING		all	gas
										2016 Depreciation	CD AA % of	
	DEPRECIABLE GROUP	CURVE	PERCENT	ORIGINAL COST	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE	Expense	Balance	Allocation
-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	Oregon Share		%

		NET SURVIVIOR SALVAGE			BOOK DEPRECIATION	FUTURE BOOK	CALCUL ANNUAL AC		COMPOSITE REMAINING	2016 Depreciation	allocated all CD AA % of	oregon gas	
	DEPRECIABLE GROUP	CURVE	Р	ERCENT	ORIGINAL COST	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE	Expense	Balance	Allocation
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	Oregon Share		%
HYDRO	PRODUCTION PLANT												
330.1	ASSET AGREEMENT - SETTLEMENT LITTLE FALLS	50-SQ		0	4,200,000	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 TOTAL ACCOUNT 330.3	100-R4 100-R4 100-R4 100-R4 100-R4 100-R4 100-R4	* * * *	0 0 0 0 0 0	13,634 171,080 63,564 9,937 23,167 6,783,237 29,413,622 36,478,239	9,026 93,434 47,273 7,006 13,425 1,864,490 6,701,598 8,736,252	4,608 77,646 16,291 9,742 4,918,747 22,712,024 27,741,989	226 2,510 876 68 482 129,124 522,631 655,917	1.66 1.47 1.38 0.68 2.08 1.90 1.78 1.80	20.4 30.9 18.6 43.1 20.2 38.1 43.5 42.3			
330.31	TWIN CREEK CHANNEL RESTORATION CABINET GORGE	100-R4	*	0	242,033	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 TOTAL ACCOUNT 330.4	80-R4 80-R4 80-R4 80-R4 80-R4 80-R4	* * *	0 0 0 0 0	3,627 246,562 980 2,708,437 365,924 80,870 3,406,400	3,554 199,849 905 1,384,552 114,193 <u>5,584</u> 1,708,637	72 46,714 74 1,323,885 251,731 75,286 1,697,762	10 5,646 10 46,779 11,531 <u>1,361</u> 65,337	0.28 2.29 1.02 1.73 3.15 1.68 1.92	7.2 8.3 7.4 28.3 21.8 55.3 26.0			
330.41	LAND EASEMENTS - CONSERVATION - HABITAT CABINET GORGE NOXON RAPIDS TOTAL ACCOUNT 330.41	80-R4 80-R4	*	0 0	841,373 982,235 1,823,608	82,248 140,005 222,253	759,125 842,230 1,601,355	14,004 14,345 28,349	1.66 1.46 1.55	54.2 58.7 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 110-R2	* * * * *	 (7) (7) (7) (4) (4) (16) (24) 	7,950,531 2,958,816 4,621,930 975,791 18,104,688 2,523,931 12,378,554 17,388,831	1,180,335 859,838 1,536,872 498,787 1,110,189 683,779 5,496,251 4,678,301	7,326,734 2,306,095 3,408,593 545,310 17,718,687 1,941,109 8,862,871 16,883,850	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				66,903,073	16,044,352	58,993,249	1,251,758	1.87	47.1			

		SURVIVIOR		NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCUL ANNUAL AC		COMPOSITE REMAINING		all	oregon gas
	DEPRECIABLE GROUP	CURVE		PERCENT	ORIGINAL COST	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE	2016 Depreciation Expense	CD AA % of Balance	Allocation
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	Oregon Share		%
331.1	STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION MONROE STREET	55-S2.5	*	(7)	206	31	189	6	2.92	31.5			
	LONG LAKE	55-S2.5	*	(7)	64,872	64,872	4,541	157	0.24	28.9			
	POST FALLS	55-S2.5	*	(4)	2,665	2,665	106	3	0.11	35.3			
	CABINET GORGE NOXON RAPIDS	55-S2.5 55-S2.5	*	(16) (24)	31,650 97,471	8,603 17,858	28,111 103,006	636 2,383	2.01 2.44	44.2 43.2			
	TOTAL ACCOUNT 331.1			(= ')	196,864	94,030	135,953	3,185	1.62	42.7			
004.0													
331.2	STRUCTURES AND IMPROVEMENTS - RECREATION MONROE STREET	50-S1	*	(7)	4,037,025	233,581	4,086,036	99,631	2.47	41.0			
	LONG LAKE	50-S1	*	(7)	1,432,202	197,536	1,334,920	39,008	2.72	34.2			
	SPOKANE UPPER FALLS	50-S1	*	(7)	5,980	4,053	2,345	122	2.04	19.2			
	NINE MILE	50-S1	*	(4)	305,602	28,450	289,376	7,661	2.51	37.8			
	POST FALLS	50-S1	*	(4)	642,359	40,160	627,893	17,152	2.67	36.6			
	CABINET GORGE	50-S1	*	(16)	1,182,514	391,087	980,629	25,065	2.12	39.1			
	NOXON RAPIDS	50-S1	*	(24)	1,406,658	296,394	1,447,862	35,995	2.56	40.2			
	TOTAL ACCOUNT 331.2				9,012,339	1,191,260	8,769,061	224,634	2.49	39.0			
331.26	STRUCTURES AND IMPROVEMENTS - RECREATION INFORMATION AND EDUCATION												
	CABINET GORGE	50-R3	*	(16)	24,242	16,146	11,975	318	1.31	37.7			
	NOXON RAPIDS	50-R3	•	(24)	11,359	4,747	9,338	246	2.17	38.0			
	TOTAL ACCOUNT 331.26				35,601	20,893	21,313	564	1.58	37.8			
332	RESERVOIRS, DAMS AND WATERWAYS												
	MONROE STREET	110-R1	*	(7)	10,095,955	1,193,169	9,609,503	193,141	1.91	49.8			
	LITTLE FALLS	110-R1	*	(7)	5,051,126	3,052,548	2,352,157	59,037	1.17	39.8			
		110-R1		(7)	33,691,480	10,738,311	25,311,573	689,124	2.05	36.7			
	SPOKANE UPPER FALLS NINE MILE	110-R1 110-R1	*	(7) (4)	7,607,241 19,191,492	2,500,247 1,618,100	5,639,500 18,341,051	138,451 451,712	1.82 2.35	40.7 40.6			
	POST FALLS	110-R1	*	(4)	25,779,753	1,818,150	24,992,793	608,817	2.35	40.0			
	CABINET GORGE	110-R1	*	(16)	24,338,640	8,122,865	20,109,957	421,239	1.73	47.7			
	NOXON RAPIDS	110-R1	*	(24)	30,920,074	10,992,378	27,348,513	537,264	1.74	50.9			
	TOTAL ACCOUNT 332				156,675,760	40,035,768	133,705,047	3,098,785	1.98	43.1			
000 ·													
332.1	RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION LONG LAKE	60-S1.5	*	(7)	55,849	1,189	58,570	1,592	2.85	36.8			
	NINE MILE	60-S1.5	*	(4)	3,535	1,579	2,097	59	1.67	35.5			
	POST FALLS	60-S1.5	*	(4)	885,405	45,040	875,781	21,647	2.44	40.5			
	CABINET GORGE	60-S1.5	*	(16)	16,222,465	2,761,983	16,056,077	361,831	2.23	44.4			
	NOXON RAPIDS	60-S1.5	*	(24)	2,267,111	535,497	2,275,721	49,536	2.18	45.9			
	TOTAL ACCOUNT 332.1				19,434,366	3,345,289	19,268,246	434,665	2.24	44.3			
332.15	RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION												
552.15	NINE MILE	60-S1.5	*	(4)	11,034	102	11,373	278	2.52	40.9			
	CABINET GORGE	60-S1.5	*	(16)	1,103,733	204,483	1,075,847	24,840	2.25	43.3			
	NOXON RAPIDS	60-S1.5	*	(24)	1,624,068	234,178	1,779,666	36,123	2.22	49.3			
	TOTAL ACCOUNT 332.15				2,738,835	438,763	2,866,886	61,241	2.24	46.8			

		SURVIVIOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCUL ANNUAL AC		COMPOSITE REMAINING		allocated all	oregon gas
	DEPRECIABLE GROUP	CURVE	PERCENT	ORIGINAL COST	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE	2016 Depreciation Expense	CD AA % of Balance	Allocation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	Oregon Share		%
332.2	RESERVOIRS. DAMS AND WATERWAYS - RECREATION											
552.2	LITTLE FALLS	60-S1.5 *	(7)	14,366	9,047	6,325	201	1.40	31.5			
	LONG LAKE	60-S1.5 *		105,639	93,371	19,663	689	0.65	28.5			
	NINE MILE	60-S1.5 *		47,372	21,169	28,098	870	1.84	32.3			
	POST FALLS	60-S1.5 *		268,670	73,195	206,221	7,102	2.64	29.0			
	CABINET GORGE	60-S1.5 *		102,570	51,409	67,573	1,950	1.90	34.7			
	NOXON RAPIDS	60-S1.5 *		132,046	8,462	155,276	3,627	2.75	42.8			
	TOTAL ACCOUNT 332.2			670,663	256,653	483,156	14,439	2.15	33.5			
333	TURBINES AND GENERATORS											
	MONROE STREET	65-R1.5 *	(7)	11,030,835	1,824,479	9,978,514	244,406	2.22	40.8			
	LITTLE FALLS	65-R1.5 *	(7)	18,805,196	3,851,245	16,270,314	416,341	2.21	39.1			
	LONG LAKE	65-R1.5 *	(7)	8,738,011	8,015,287	1,334,385	39,624	0.45	33.7			
	SPOKANE UPPER FALLS	65-R1.5 *	(7)	1,166,451	1,152,123	95,979	2,526	0.22	38.0			
	NINE MILE	65-R1.5 *	(4)	40,283,852	993,665	40,901,541	1,039,002	2.58	39.4			
	POST FALLS	65-R1.5 *	(4)	2,233,651	1,728,946	594,051	17,704	0.79	33.6			
	CABINET GORGE	65-R1.5 *	(10)	45,860,098	4,679,066	48,518,647	1,189,371	2.59	40.8			
	NOXON RAPIDS	65-R1.5 *	(24)	88,980,262	14,205,519	96,130,006	2,140,326	2.41	44.9			
	TOTAL ACCOUNT 333			217,098,355	36,450,330	213,823,437	5,089,300	2.34	42.0			
334	ACCESSORY ELECTRIC EQUIPMENT											
	MONROE STREET	40-S1 *	(7)	2,409,684	320,331	2,258,032	88,216	3.66	25.6			
	LITTLE FALLS	40-S1 *		8,626,979	1,653,015	7,577,852	234,519	2.72	32.3			
	LONG LAKE	40-S1 *		3,261,743	2,676,123	813,942	27,875	0.85	29.2			
	SPOKANE UPPER FALLS	40-S1 *	(7)	4,268,622	596,075	3,971,350	132,812	3.11	29.9			
	NINE MILE	40-S1 *	(4)	18,891,949	1,182,954	18,464,673	552,168	2.92	33.4			
	POST FALLS	40-S1 *	(4)	729,509	555,653	203,037	8,734	1.20	23.2			
	CABINET GORGE	40-S1 *	(16)	6,979,749	3,788,950	4,307,559	146,710	2.10	29.4			
	NOXON RAPIDS	40-S1 *	(24)	12,795,148	1,546,152	14,319,831	523,285	4.09	27.4			
	TOTAL ACCOUNT 334			57,963,383	12,319,253	51,916,276	1,714,319	2.96	30.3			
335	MISCELLANEOUS POWER PLANT EQUIPMENT											
	MONROE STREET	60-R1 *	(7)	33,564	4,664	31,249	771	2.30	40.5			
	LITTLE FALLS	60-R1 *	(7)	240,482	99,998	157,318	4,330	1.80	36.3			
	LONG LAKE	60-R1 *	(7)	515,599	267,505	284,187	8,706	1.69	32.6			
	SPOKANE UPPER FALLS	60-R1 *	(I)	104,450	34,166	77,595	2,237	2.14	34.7			
	NINE MILE	60-R1 *	(4)	3,105,234	70,770	3,158,673	83,211	2.68	38.0			
	POST FALLS	60-R1 *	(4)	463,679	73,478	408,748	11,085	2.39	36.9			
	CABINET GORGE	60-R1 *	(16)	4,240,454	2,250,612	2,668,315	60,200	1.42	44.3			
	NOXON RAPIDS	60-R1 *	(24)	2,804,384	1,513,346	1,964,089	46,487	1.66	42.3			
	TOTAL ACCOUNT 335			11,507,845	4,314,539	8,750,174	217,027	1.89	40.3			

		SURVIVIOR		NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCUL/ ANNUAL AC		COMPOSITE REMAINING	2016 Depreciation	allocated all CD AA % of	oregon gas
	DEPRECIABLE GROUP	CURVE		PERCENT	ORIGINAL COST	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE	Expense	Balance	Allocation
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	Oregon Share		%
335.1	MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE CONSERVATION CABINET GORGE NOXON RAPIDS	50-R3 50-R3	*	(16) (24)	110,521 355,980	71,499 296,168	56,704 145,247	1,496 4,187	1.35 1.18	37.9 34.7			
	TOTAL ACCOUNT 335.1				466,501	367,667	201,951	5,683	1.22	35.5			
335.15	MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE CONSERVATION CABINET GORGE NOXON RAPIDS TOTAL ACCOUNT 335.15	50-R3 50-R3	*	(16) (24)	48,759 66,402 115,161	343 35 378	56,217 82,303 138,520	1,215 1,748 2,963	2.49 2.63 2.57	46.3 47.1 46.7			
					-, -		,	,					
335.2	MISCELLANEOUS POWER PLANT EQUIPMENT - RECREATION CABINET GORGE NOXON RAPIDS	50-R3 50-R3	*	(16) (24)	21,109 27,992	6,461 2,725	18,025 31,985	487 750	2.31 2.68	37.0 42.6			
	TOTAL ACCOUNT 335.2				49,100	9,186	50,010	1,237	2.52	40.4			
336	ROADS, RAILROADS AND BRIDGES MONROE STREET SPOKANE UPPER FALLS NINE MILE CABINET GORGE NOXON RAPIDS TOTAL ACCOUNT 336	55-S2.5 55-S2.5 55-S2.5 55-S2.5 55-S2.5 55-S2.5	* * * *	(7) (7) (4) (16) (24)	50,448 508,242 594,870 1,670,911 246,561 3,071,034	8,624 18,120 120,456 962,437 114,737 1,224,374	45,356 525,700 498,209 975,820 190,999 2,236,084	1,458 12,869 16,049 33,355 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			
										31.5			
TOTAL H	YDRO PRODUCTION PLANT				592,089,159	128,512,316	535,110,064	13,027,451	2.20				
OTHER F 341	RODUCTION PLANT STRUCTURES AND IMPROVEMENTS NORTHEAST TURBINE BOULDER PARK RATHDRUM TURBINE COYOTE SPRINGS 2	55-S4 55-S4 55-S4 55-S4	* * *	(5) (2) (4) (3)	751,025 1,266,746 3,531,838 11,402,122	327,579 451,626 1,323,544 4,509,603	460,998 840,455 2,349,568 7,234,583	231,166 32,488 130,593 270,049	30.78 2.56 3.70 2.37	2.0 25.9 18.0 26.8			
	TOTAL ACCOUNT 341				16,951,731	6,612,352	10,885,604	664,296	3.92	16.4			
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES KETTLE FALLS NORTHEAST TURBINE BOULDER PARK RATHDRUM TURBINE LANCASTER COYOTE SPRINGS 2	55-R3 55-R3 55-R3 55-R3 55-R3 55-R3	* * * * *	(1) (5) (2) (4) (5) (3)	89,232 31,460 166,324 1,695,808 91,978 19,304,933	54,988 34,606 60,780 701,384 30,282 7,749,565	35,137 (1,573) 108,871 1,062,256 66,295 12,134,517	2,975 0 4,350 60,351 2,828 473,560	3.33 - 2.62 3.56 3.07 2.45 2.54	11.8 - 25.0 17.6 23.4 25.6			
343	TOTAL ACCOUNT 342 PRIME MOVERS KETTLE FALLS NORTHEAST TURBINE BOULDER PARK RATHORUM TURBINE	60-S2.5 60-S2.5 60-S2.5 60-S2.5	* * *	(1) (5) (2) (4)	21,379,736 9,071,493 9,058,274 57,216 5,722,486	8,631,604 5,429,137 9,058,274 23,862 2,104,400	13,405,503 3,733,071 452,914 34,499 3,846,986	544,064 313,177 227,689 1,364 215,819	2.54 3.45 2.51 2.38 3.77	24.6 11.9 2.0 25.3 17.8			
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	SURVIVIOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCUL ANNUAL A		COMPOSITE REMAINING		allocated all	oregon gas
DEPRECIABLE GROUP (1)	CURVE (2)	PERCENT (3)	ORIGINAL COST (4)	RESERVE (5)	ACCRUALS (6)	AMOUNT (7)	RATE (8)=(7)/(4)	LIFE (9)=(6)/(7)	2016 Depreciation Expense Oregon Share	CD AA % of Balance	f Allocation %
TOTAL ACCOUNT 343			23,909,470	16,615,673	8,067,470	758,049	3.17	10.6			

		SURVIVIOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCUL ANNUAL AC		COMPOSITE REMAINING	2016 Depreciation	allocated all CD AA % of	oregon gas
	DEPRECIABLE GROUP	CURVE	PERCENT	ORIGINAL COST	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE	Expense	Balance	Allocation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	Oregon Share		%
344	GENERATORS KETTLE FALLS NORTHEAST TURBINE	45-R1 45-R1	* (1) * (5)	3,718 2,603,841	2,029 2,603,841	1,726 130,192	153 66,734	4.11 2.56	11.3 2.0			
	BOULDER PARK	45-R1	* (2)	30,877,177	14,848,050	16,646,671	749,464	2.43	22.2			
	RATHDRUM TURBINE	45-R1	* (4)	49,617,979	19,455,970	32,146,729	1,954,459	3.94	16.4			
	LANCASTER	45-R1	* (5)	208,506	61,361	157,571	7,329	3.52	21.5			
	COYOTE SPRINGS 2	45-R1	* (3)	135,049,781	33,016,409	106,084,865	4,540,911	3.36	23.4			
	TOTAL ACCOUNT 344			218,361,003	69,987,659	155,167,754	7,319,050	3.35	21.2			
344.01	GENERATORS - SOLAR CENTRAL OPERATIONS FACILITY	25-S2.5	* (3)	449,026	82,057	380,439	30,047	6.69	12.7			
345	ACCESSORY ELECTRIC EQUIPMENT KETTLE FALLS	20-S1	* (1)	13,382	1,794	11,722	1,070	8.00	11.0			
	NORTHEAST TURBINE BOULDER PARK	20-S1 20-S1	* (5) * (2)	1,242,722 646,153	892,168 31,130	412,691 627,946	210,524 41,503	16.94 6.42	2.0 15.1			
	RATHDRUM TURBINE	20-S1 20-S1	* (4)	2,770,049	166,547	2,714,304	227,709	8.22	11.9			
	LANCASTER	20-S1	* (5)	49,439	927	50,984	3,060	6.19	16.7			
	COYOTE SPRINGS 2	20-S1	* (3)	15,855,170	6,603,528	9,727,297	832,490	5.25	11.7			
	TOTAL ACCOUNT 345			20,576,916	7,696,094	13,544,944	1,316,356	6.40	10.3			
345.01	ACCESSORY ELECTRIC EQUIPMENT - SOLAR CENTRAL OPERATIONS FACILITY	20-S2.5	* (3)	33,209	1,975	32,231	2,731	8.22	11.8			
346	MISCELLANEOUS POWER PLANT EQUIPMENT											
	NORTHEAST TURBINE	35-R2.5	* (5)	398,997	239,149	179,798	92,899	23.28	1.9			
	BOULDER PARK RATHDRUM TURBINE	35-R2.5 35-R2.5	* (2) * (4)	40,764 294,930	3,067 15,337	38,511 291,389	1,625 16,784	3.99 5.69	23.7 17.4			
	COYOTE SPRINGS 2	35-R2.5 35-R2.5	* (3)	294,930 996,325	56,894	969,321	43,815	4.40	22.1			
			(-)			<u> </u>						
	TOTAL ACCOUNT 346			1,731,016	314,448	1,479,019	155,123	8.96	9.5			
TOTAL	OTHER PRODUCTION PLANT			303,392,107	109,941,862	202,962,964	10,789,716	3.56				
TRANSI 350.3	IISSION PLANT REMOVING PROPERTY OF OTHERS	80-R4	0	1,487,566	723,252	764,314	15,881	1.07	48.1			
350.3 350.4	LAND RIGHTS	80-R4 80-R4	0	1,487,566	4,814,469	14,988,289	235,802	1.07	48.1 63.6			
352	STRUCTURES AND IMPROVEMENTS	65-S1.5	(10)	24,160,649	5,784,463	20,792,251	392,768	1.63	52.9			
353	STATION EQUIPMENT	44-R2	(10)	253,210,886	79,534,847	198,997,127	6,099,885	2.41	32.6			
354	TOWERS AND FIXTURES	75-R4	(15)	17,173,620	8,892,086	10,857,578	259,118	1.51	41.9			
355	POLES AND FIXTURES	63-R2.5	(30)	211,925,652	64,393,518	211,109,830	4,085,463	1.93	51.7			
356	OVERHEAD CONDUCTORS AND DEVICES	65-R3	(30)	137,306,838	43,500,123	134,998,766	2,941,971	2.14	45.9			
357	UNDERGROUND CONDUIT	60-R4	0	2,987,090	666,141	2,320,949	48,946	1.64	47.4			
358	UNDERGROUND CONDUCTORS AND DEVICES	50-S3	0	2,342,956	931,693	1,411,264	48,149	2.06	29.3			
359	ROADS AND TRAILS	70-R4	0	2,098,308	828,419	1,269,889	29,648	1.41	42.8			
TOTAL	TRANSMISSION PLANT			672,496,323	210,069,009	597,510,257	14,157,631	2.11				
	UTION PLANT											
360.4	LAND - EASEMENTS	75-R4	0	2,496,628	179,050	2,317,578	33,375	1.34	69.4			
361	STRUCTURES AND IMPROVEMENTS	60-S1.5	(10)	21,067,973	6,203,573	16,971,197	363,078	1.72	46.7			
362	STATION EQUIPMENT	42-R1.5	(10)	126,490,153	36,318,568	102,820,600	3,384,033	2.68	30.4			

		SURVIVIOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCUL/ ANNUAL AC		COMPOSITE REMAINING		allocated all	oregon gas
	DEPRECIABLE GROUP	CURVE	PERCENT	ORIGINAL COST	RESERVE	ACCRUALS	AMOUNT	RATE		2016 Depreciation Expense Oregon Share	CD AA % of Balance	
363	(1) STORAGE BATTERY EQUIPMENT	(2) 15-L3	(3) 0	(4) 2,597,845	(5) 214,597	(6) 2,383,248	(7) 176,537	(8)=(7)/(4) 6.80	(9)=(6)/(7) 13.5			70

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

		SURVIVIOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCUL/ ANNUAL AC		COMPOSITE REMAINING	2016 Depreciation	allocated all CD AA % of	oregon gas
	DEPRECIABLE GROUP	CURVE	PERCENT	ORIGINAL COST	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE	Expense	Balance	Allocation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	Oregon Share		%
004		05 D0 5	(00)	050 454 000	07.070.004	475 700 000	0.000.400	0.57	54 7			
364 365	POLES, TOWERS AND FIXTURES OVERHEAD CONDUCTORS AND DEVICES	65-R2.5 60-R3	(60) (50)	358,154,632 230,812,926	97,278,031 68,407,051	475,769,380 277,812,338	9,206,489 6,256,668	2.57 2.71	51.7 44.4			
366	UNDERGROUND CONDUIT	60-S2.5	(30)	103,751,707	31,435,235	103,441,985	2,225,244	2.14	46.5			
367	UNDERGROUND CONDUCTORS AND DEVICES	35-S1.5	(30)	184,274,276	82,714,670	156,841,889	6,346,643	3.44	24.7			
368	LINE TRANSFORMERS	47-R2	(10)	242,123,812	81,016,700	185,319,493	5,220,166	2.16	35.5			
	SERVICES											
369.1	OVERHEAD	65-R4	(40)	56,651,140	26,404,148	52,907,448	1,180,046	2.08	44.8			
369.2	UNDERGROUND - SPOKANE NETWORK	65-R4	(40)	4,306,807	918,410	5,111,119	93,181	2.16	54.9			
369.3	UNDERGROUND - OTHER	65-R4	(40)	96,115,531	34,996,746	99,564,997	1,976,548	2.06	50.4			
	TOTAL ACCOUNT 369			157,073,477	62,319,304	157,583,564	3,249,775	2.07				
	METERS											
370.1	IDAHO STANDARD	18-L0.5	(2)	8,375,427	3,308,006	5,234,929	758,824	9.06	6.9			
370.2	IDAHO AMR	15-S2.5	(2)	14,194,071	4,635,514	9,842,438	1,285,304	9.06	7.7			
370.3	WASHINGTON STANDARD	35-S0	(2)	28,168,134	7,099,384	21,632,113	814,900	2.89	26.5			
	TOTAL ACCOUNT 370			50,737,631	15,042,904	36,709,480	2,859,028	5.63				
	ELECTRIC VEHICLE CHARGING STATION											
371.01	RESIDENTIAL	10-S1	0	128,020	2,017	126,003	13,263	10.36	9.5			
371.02	MULTI-UNIT DWELLINGS	10-S1	0	91,098	1,512	89,585	9,430	10.35	9.5			
	TOTAL ACCOUNT 371			219,118	3,530	215,588	22,693	10.36				
	STREET LIGHTING AND SIGNAL SYSTEMS											
373.1	MERCURY VAPOR	37-R2.5	(20)	4,580,182	4,534,281	961,937	45,514	0.99	21.1			
373.2	UNDERGROUND CONDUCTOR	37-R2.5	(20)	3,632,251	2,319,269	2,039,432	72,998	2.01	27.9			
373.3	DECORATIVE AND METAL STANDARDS	37-R2.5	(20)	11,200,923	4,936,839	8,504,268	292,151	2.61	29.1			
373.4	HIGH PRESSURE SODIUM VAPOR	37-R2.5	(20)	27,086,793	8,458,010	24,046,142	824,338	3.04	29.2			
373.5	LED	37-R2.5	(20)	9,201,529	516,983	10,524,852	291,869	3.17	36.1			
	TOTAL ACCOUNT 373			55,701,678	20,765,382	46,076,631	1,526,870	2.74				
TOTAL I	DISTRIBUTION PLANT			1,535,501,856	501,898,595	1,564,262,971	40,870,599	2.66				
GENER	AL PLANT											
390.1	STRUCTURES AND IMPROVEMENTS - COMPANY	50-R2.5	(5)	7,791,549	1,936,062	6,245,064	148,156	1.90	42.2			
	OFFICE FURNITURE AND EQUIPMENT											
391.1	COMPUTER HARDWARE	5-SQ	0	8,382,465	5,555,395	2,827,070	1,676,473	20.00	1.7			
	TRANSPORTATION EQUIPMENT							_	_			
392.2	LIGHT TRUCKS	13-S1.5	0	7,075,599	2,051,160	5,024,439	550,037	7.77	9.1			
392.3 392.4	MEDIUM TRUCKS HEAVY TRUCKS	16-L2.5 18-R3	0	17,714,071 7,710,980	5,921,023 1,069,815	11,793,048 6,641,165	970,413 435,036	5.48 5.64	12.2 15.3			
392.4 392.5	OTHER	18-R3 15-L2	0	6,143,692	1,069,815	6,641,165	435,036 384,392	5.64 6.26	15.3 11.0			
002.0		.5 12	5		· · · · · · · · · · · · · · · · · · ·	, , ,		0.20	11.0			
	TOTAL ACCOUNT 392			38,644,341	10,959,226	27,685,115	2,339,878	6.05				
393	STORES EQUIPMENT	25-SQ	0	400,506	167,195	233,311	16,033	4.00	14.6			

TOOLS, SHOP AND GARAGE EQUIPMENT

		SURVIVIOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCUL		COMPOSITE REMAINING		allocated all	oregon gas
	DEPRECIABLE GROUP (1)	CURVE (2)	PERCENT (3)	ORIGINAL COST (4)	CESERVE (5)	ACCRUALS (6)	AMOUNT (7)	RATE (8)=(7)/(4)	LIFE (9)=(6)/(7)	2016 Depreciation Expense Oregon Share		f Allocation %
394 394.1	TOOLS, SHOP AND GARAGE EQUIPMENT ELECTRIC VEHICLE CHARGER	20-SQ 10-S2.5	0 0	3,671,450 51,258	1,644,250 5,318	2,027,200 45,940	183,471 5,405	5.00 10.54	11.0 8.5			
	TOTAL ACCOUNT 394			3,722,708	1,649,568	2,073,140	188,876	5.07				
395	LABORATORY EQUIPMENT	15-SQ	0	620,888	315,190	305,698	41,416	6.67	7.4			

DEFECUAL GROUP DUVE PECNT ORIGNAL COL ALOLALS ALOLALS ALOLALS LIFE Users Departs Departs <thdeparts< th=""> <t< th=""><th></th><th></th><th>SURVIVIOR</th><th>NET SALVAGE</th><th></th><th>BOOK DEPRECIATION</th><th>FUTURE BOOK</th><th>CALCUL ANNUAL AC</th><th></th><th>COMPOSITE REMAINING</th><th></th><th>allocated all CD AA % of</th><th>oregon gas</th></t<></thdeparts<>			SURVIVIOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCUL ANNUAL AC		COMPOSITE REMAINING		allocated all CD AA % of	oregon gas
PARTE PARTE <th< th=""><th></th><th>DEPRECIABLE GROUP</th><th>CURVE</th><th>PERCENT</th><th>ORIGINAL COST</th><th>RESERVE</th><th>ACCRUALS</th><th>AMOUNT</th><th>RATE</th><th>LIFE</th><th>2016 Depreciation Expense</th><th>Balance</th><th>Allocation</th></th<>		DEPRECIABLE GROUP	CURVE	PERCENT	ORIGINAL COST	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE	2016 Depreciation Expense	Balance	Allocation
INS.3 MEDIUM TRUCKS 213 0 CR00088 2.227.418 3.78.318 44.444 7.58 8.2 INS.3 MEDIUM TRUCKS 23.30 0 2.302.00 2.201.00 2.201.00 2.201.00 2.401.00 44.84 7.58 8.2 INS.3 MEDIUM TRUCKS 23.30 0.332.00 0.201.00 2.201.00 2.201.00 2.201.00 2.401.00 44.8 9.3 INS.3 MEDIUM TRUCKS 23.30 0.332.20 0.302.00 0.201.00 2.201.00 2.201.00 2.400.00 44.8 9.3 INS.3 MEDIUM TRUCKS 0.302.00 14.458.28 0.270.0 12.400.00 64.87 0.3 INS.000.00 14.459.270 0.006.70 2.240.00 0.3254.00 3.3 3.4 INS.000.00 14.459.270 0.006.70 2.240.00 0.3 3.4 INS.000.00 14.459 0.970 14.119 10.00 65 3.4 INS.000.00 0.004.00 0 9.812 3.46.459 9.70 14.119 10.00 10.25 4.22 10.20		(1)	(2)		(4)	(5)		(7)			Oregon Share		%
37 COMUNICATION EQUIPMENT LAND FEED ALL ACCOUNT 387 15-50 0 14,082,237 (1,193,500) 27,651,107 (2,751,107) 2,254,683 (2,751,107) 6,77 8,5 38 MIRCELLANEOUS EQUIPMENT 10-80 0 14,145 348,337 27,751,107 3,254,663 6,11 39 MIRCELLANEOUS EQUIPMENT 10-80 0 14,145 448,453 127,07 14,115 10,00 6 707AL COLON 7387 10-80 0 14,145 448,453 127,07 14,115 10,00 6 707AL COLON 7387 10-80 0 15,764,783 69,984,159 6,126,221 228,939 54 707AL COLON 74,07 20,871,146,595 1,316,135,357 3,126,071,923 97,423,465 2,455 707AL COLON 74,07 20,871,146,595 1,316,135,357 3,126,071,923 97,423,465 2,455 837 MAROVEMENTS 69,74 0 59,812 2,5648 34,163 810 1,35 42,2 933 MEROVEMENTS 69,825 (6) 1,307,897 1,404,40 2,377 1,404,40 2,377 1,401,40 2,	396.4	MEDIUM TRUCKS HEAVY TRUCKS	22-S1	0	23,137,770	10,317,220	12,820,550	867,320	3.75	14.8			
$ \begin{array}{cccccc} & & & & & & & & & & & & & & & & $		TOTAL ACCOUNT 396			32,261,353	13,248,349	19,013,004	1,576,783	4.89				
388 MISCELLANEOUS EQUIPMENT 10.50 0 141,145 44.435 102,70 141,165 10.00 6.6 TOTAL GENERAL PLANT 50,0 1155,704,793 60,966,199 66,126,219 9,256,333 5.34 TOTAL DEPRECIABLE ELECTRIC PLANT 3.671,146,586 1,316,135,357 3,726,071,925 97,423,466 2.65 GAS PLANT - WASHINGTON AND IDAHO Matter and the construction of the construc	397	FULLY ACCRUED AMORTIZED	15-SQ	0	48,801,607	21,150,500	27,651,107	3,254,663	6.67				
TOTAL GENERAL PLANT 155,704,793 69,968,150 86,126,210 9,256,393 5.94 TOTAL GENERAL PLANT 3.671,146,566 1.316,135,357 3.126,071,325 97,423,466 2.65 GAS PLANT - WASHINGTON AND IDAHO 50,812 25,648 34,163 610 1.35 42.2 S12 RIGHTS OF WAY 60,74 0 59,812 25,648 34,163 610 1.35 42.2 S11 STRUCTURES AND IMPROVEMENTS 60,52.5 (5) 150,78,877 419,337 11,01,400 22,933 1.32 480,9 S12 COMPRESSON STATION 60,52.5 (5) 150,78,877 419,337 150,41 31,79 1.52 49,9 351.4 OPRRESSON STATION 60,52.5 (5) 100,258 37,81 1.37 19,9 29,9 31.41 PUMP HOUSE 60,52.5 (5) 61,068 44,545 20,119 47,8 19,9 29,9 31.41 PUMP HOUSE 60,52.5 (5) 61,068 445,545		TOTAL ACCOUNT 397			63,739,837	36,088,730	27,651,107	3,254,003	5.11				
TOTAL DEPRECIABLE ELECTRIC PLANT 3.671,146,586 1.1316,155,557 3.166,071,925 97,423,466 2.65 GAS PLANT - WASHINGTON AND IDAHO NUTURAL GAS STORAGE AND PROCESSING PLANT 0 57,072,256,48 34,163 610 1,010,460 22,933 42,2 STRUCTURES AND INPROVEMENTS 0 52,25 1507,987 419,337 1,010,460 22,933 42,640 STRUCTURES AND INPROVEMENTS 0 60,52,5 (5) 1,010,460 2,2933 1,507,987 419,337 1,010,460 2,293 1,507,987 1,010,460 2,293 1,507,987 1,507,987 419,337 1,101,460 2,293 3,152 44,00 2,255 1,376 3,51 MEMEMEMEMEMEMEMEMEMEMEMEMEMEMEMEMEMEME	398	MISCELLANEOUS EQUIPMENT	10-SQ	0	141,145	48,435	92,710	14,115	10.00	6.6			
GAS PLANT - WASHINGTON AND IDAHO NATURAL GAS STORAGE AND PROCESSING PLANT 30:02 REINTS OF WAY 60-R4 0 59,9.12 25,648 34,163 810 1.35 42.2 STRUCTURES AND INPROVEMENTS 31:1 STRUCTURES AND INPROVEMENTS 60-82.5 (5) 1507,987 481,937 1,101,450 22,933 1.52 48.0 31:1 STRUCTURES AND INPROVEMENTS 60-82.5 (6) 225,256 199,977 196,041 3.179 1.15 29.9 31:1 STRUCTURES AND INPROVEMENTS 60-82.5 (5) 110,236 57,072 58,676 1.506 1.37 39.9 31:4 OFFICE 60-82.5 (5) 110,236 57,072 58,676 1.506 1.37 39.9 VELLS 2.007,984 815,714 1.29,671 28,871 1.44 VELLS 55-R4 0 12.961,442 5.254,038 7,707,403 176,581 1.38 43.2 VELLS	TOTAL O	GENERAL PLANT			155,704,793	69,968,150	86,126,219	9,256,393	5.94				
NATURAL GAS STORAGE AND PROCESSING PLANT 60-R4 0 59,812 25,648 34,163 810 1.35 42.2 STRUCTURES AND IMPROVEMENTS 60-82.5 (5) 1507 987 481.937 1,101.450 22,933 1,52 48.0 351.1 STRUCTURES AND IMPROVEMENTS 60-82.5 (5) 275.255 133.977 95.041 3.179 1.15 29.9 351.3 COMPRESSOR STATION 60-82.5 (5) 275.255 133.977 95.041 3.179 1.15 29.9 351.4 OFFICE 60-82.5 (5) 16.686 44.545 20.19 47.30 7.39.0 351.4 OFFICE 2007.984 815.714 1.282.671 28.871 1.44 352.3 STORAGE WELLS 55-R4 0 12.961.42 52.54.038 7.707.403 178.581 1.38 43.2 352.3 STORAGE WELLS 55-R4 0 12.961.42 52.54.038 7.707.403 178.581 1.38 43.2 352.3 <td< td=""><td>TOTAL D</td><td>DEPRECIABLE ELECTRIC PLANT</td><td></td><td></td><td>3,671,146,586</td><td>1,316,135,357</td><td>3,126,071,925</td><td>97,423,466</td><td>2.65</td><td></td><td></td><td></td><td></td></td<>	TOTAL D	DEPRECIABLE ELECTRIC PLANT			3,671,146,586	1,316,135,357	3,126,071,925	97,423,466	2.65				
350.2 RIGHTS OF WAY 60-R4 0 59,812 25,648 34,163 810 1.35 42.2 STRUCTURES AND IMPROVEMENTS 60-82.5 (6) 1,507,987 481,937 1,101,450 22,933 1.52 48.0 351.1 STRUCTURES AND IMPROVEMENTS 60-82.5 (6) 275,255 199,977 95,041 3.179 1.52 48.0 351.3 IMEASURING AND REGULATING STATION 60-82.5 (6) 1010,266 57,072 58,676 1.506 1.37 39.0 351.4 OFFICE 60-82.5 (6) 110,266 57,072 58,676 1.506 1.37 39.0 351.4 OFFICE 60-82.5 (6) 110,266 57,072 58,676 1.506 1.37 39.0 351.4 FORAGE WELLS Structures and structures an													
311.1 STRUCTURES AND IMPROVEMENTS 60-S2.5 (5) 1,507,987 481,937 1,101,450 22,933 1,52 48.0 351.2 COMPRESSOR STATION 60-S2.5 (5) 275,255 193977 101,450 32,133 1,52 48.0 351.3 MEASURING AND REGULATING STATION 60-S2.5 (5) 52,850 38,183 17,310 578 1.09 29.9 351.41 PUMP HOUSE 60-S2.5 (5) 61,656 44,545 20.194 675 1.09 29.9 TOTAL ACCOUNT 351 1.44 2.007,984 815,714 1,292,671 28,871 1.44 STRUCTINE SUBSIDIANTIAL ACCOUNT 351 1.38 43.2 TOTAL ACCOUNT 351 1.38 43.2 WELLS STRUCTING SCOUP RABLE GAS 50-R4 0 12,961,442 52,24,038 7,707,403 178,581 1.38 43.2 TOTAL ACCOUNT 352 50-R4 0 203,330 76,224 125,047 3,984 1.96 31.4 TOTAL ACCOUNT 352 1.42 <t< td=""><td></td><td></td><td>60-R4</td><td>0</td><td>59,812</td><td>25,648</td><td>34,163</td><td>810</td><td>1.35</td><td>42.2</td><td></td><td></td><td></td></t<>			60-R4	0	59,812	25,648	34,163	810	1.35	42.2			
WELLS STORAGE WELLS STORAGE WELLS STORAGE WELLS STORAGE WELLS 1.38 43.2 352.2 RESERVOIRS 50-R4 0 203,330 78,284 125,047 3,984 1.96 31.4 352.3 NON-RECOVERABLE GAS 50-R4 0 203,330 78,284 125,047 3,984 1.96 31.4 352.3 NON-RECOVERABLE GAS 50-R4 0 5,359,690 3,713,362 1,646,328 42,333 0.79 38.9 TOTAL ACCOUNT 352 18,524,463 9,045,684 9,478,778 224,898 1.21 353 LINES 60-R4 0 1,044,477 561,499 482,978 12,714 1.22 38.0 354 COMPRESSOR STATION EQUIPMENT 55-R4 0 12,131,498 2,909,235 9,222,263 205,021 1.69 45.0 355 MEASURING AND REGULATING EQUIPMENT 35-R3 0 802,253 42,587 759,666 30,564 3.81 24.9 356<	351.2 351.3 351.4	STRUCTURES AND IMPROVEMENTS COMPRESSOR STATION MEASURING AND REGULATING STATION OFFICE	60-S2.5 60-S2.5 60-S2.5	(5) (5) (5)	275,255 52,850 110,236	193,977 38,183 57,072	95,041 17,310 58,676	3,179 578 1,506	1.15 1.09 1.37	29.9 29.9 39.0			
WELLS STORAGE WELLS STORAGE WELLS STORAGE WELLS STORAGE WELLS 1.38 43.2 352.2 RESERVOIRS 50-R4 0 203,330 78,284 125,047 3,984 1.96 31.4 352.3 NON-RECOVERABLE GAS 50-R4 0 203,330 78,284 125,047 3,984 1.96 31.4 352.3 NON-RECOVERABLE GAS 50-R4 0 5,359,690 3,713,362 1,646,328 42,333 0.79 38.9 TOTAL ACCOUNT 352 18,524,463 9,045,684 9,478,778 224,898 1.21 353 LINES 60-R4 0 1,044,477 561,499 482,978 12,714 1.22 38.0 354 COMPRESSOR STATION EQUIPMENT 55-R4 0 12,131,498 2,909,235 9,222,263 205,021 1.69 45.0 355 MEASURING AND REGULATING EQUIPMENT 35-R3 0 802,253 42,587 759,666 30,564 3.81 24.9 356<		TOTAL ACCOUNT 351			2,007,984	815,714	1,292,671	28,871	1.44				
354COMPRESSOR STATION EQUIPMENT55-R4012,131,4982,909,2359,222,263205,0211.6945.0355MEASURING AND REGULATING EQUIPMENT35-R30802,25342,587759,66630,5643.8124.9356PURIFICATION EQUIPMENT35-S2.50403,713386,37617,3371,4490.3612.0357OTHER EQUIPMENT45-R1.502,097,315820,6621,276,65337,4681.7934.1	352.2	WELLS STORAGE WELLS RESERVOIRS NON-RECOVERABLE GAS	50-R4	0	12,961,442 203,330 5,359,690	5,254,038 78,284 3,713,362	7,707,403 125,047 1,646,328	178,581 3,984 42,333	1.38 1.96 0.79	31.4			
101AL NA IURAL GAS STORAGE AND PROCESSING PLANT 37,071,514 14,607,405 22,564,509 541,795 1.46	354 355 356 357	COMPRESSOR STATION EQUIPMENT MEASURING AND REGULATING EQUIPMENT PURIFICATION EQUIPMENT	55-R4 35-R3 35-S2.5	0 0 0	12,131,498 802,253 403,713	2,909,235 42,587 386,376	9,222,263 759,666 17,337	205,021 30,564 1,449	1.69 3.81 0.36	45.0 24.9 12.0			

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

		SURVIVIOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCUL ANNUAL AC		COMPOSITE REMAINING		allocated all	oregon gas
	DEPRECIABLE GROUP	CURVE	PERCENT	ORIGINAL COST	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE	2016 Depreciation Expense	CD AA % of Balance	Allocation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	Oregon Share		%
DISTRIB	UTION PLANT											
374.4	LAND - EASEMENTS	60-R4	0	186,398	15,312	171,086	3,095	1.66	55.3			
375	STRUCTURES AND IMPROVEMENTS	50-R2	0	932,771	256,646	676,125	17,581	1.88	38.5			
376	MAINS	55-R3	(25)	304,638,730	96,671,389	284,127,023	6,931,831	2.28	41.0			
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	36-S0.5	(15)	5,941,393	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	1,689,260	6,197,340	182,553	2.66	33.9			
380	SERVICES	50-R3	(30)	211,370,597	80,874,339	193,907,437	5,185,443	2.45	37.4			
381	METERS											
	IDAHO	35-R1	(1)	16,592,411	7,382,100	9,376,236	361,407	2.18	25.9			
	WASHINGTON	35-R1	(1)	59,093,636	12,433,287	47,251,286	1,828,164	3.09	25.8			
	TOTAL ACCOUNT 381			75,686,047	19,815,386	56,627,522	2,189,571	2.89				
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	55-R2.5	(15)	3,361,272	1,343,390	2,522,072	58,062	1.73	43.4			
TOTAL	DISTRIBUTION PLANT			608,975,121	202,257,262	549,469,668	14,768,656	2.43				
GENER	AL PLANT											
390.1	STRUCTURES AND IMPROVEMENTS - COMPANY	30-R3	(5)	2,233,288	576,758	1,768,195	80,245	3.59	22.0			
	OFFICE FURNITURE AND EQUIPMENT											
391.1	COMPUTER HARDWARE	5-SQ	0	6,650	5,320	1,330	1,330	20.00	1.0			
	TRANSPORTATION EQUIPMENT											
392.2	LIGHT TRUCKS	13-S1.5	0	4,876,713	1,976,160	2,900,553	282,039	5.78	10.3			
392.3	MEDIUM TRUCKS	16-L2.5	0	3,880,882	1,562,075	2,318,808	190,974	4.92	12.1			
392.4	HEAVY TRUCKS	18-R3	0	2,207,310	658,031	1,549,279	126,752	5.74	12.2			
392.5	OTHER	15-L2	0	1,179,347	276,326	903,021	86,411	7.33	10.5			
	TOTAL ACCOUNT 392			12,144,253	4,472,592	7,671,661	686,176	5.65				
393	STORES EQUIPMENT	25-SQ	0	88,160	47,700	40,460	3,529	4.00	11.5			
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	2,597,830	1,118,516	1,479,314	129,938	5.00	11.4			
395	LABORATORY EQUIPMENT	15-SQ	0	140,250	63,940	76,310	9,350	6.67	8.2			
	POWER OPERATED EQUIPMENT											
396.4	HEAVY TRUCKS	22-S1	0	2,318,805	1,560,578	758,227	48,918	2.11	15.5			
396.5	OTHER	15-S0	0	1,717,906	366,901	1,351,005	128,137	7.46	10.5			
	TOTAL ACCOUNT 396			4,036,711	1,927,479	2,109,232	177,055	4.39				
007												
397				206 674	206 674	0	0	- *	** _			
	FULLY ACCRUED AMORTIZED	15-SQ	0	296,674 888,058	296,674 378,970	509,088	59,229	6.67	8.6			
	TOTAL ACCOUNT 397	10 0 4	0	1,184,732	675,644	509,088	59,229	5.00	0.0			
TOTAL	GENERAL PLANT			22,431,873	8,887,949	13,655,590	1,146,852	5.00				
TOTAL	GENERAL FLANT			22,431,673	0,007,949	13,033,390	1,140,032	5.11				
TOTAL	GAS PLANT - WASHINGTON AND IDAHO			668,478,508	225,752,617	585,689,767	16,457,303	2.46				

GAS PLANT - ALLOCATED ALL

		SURVIVIOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCUL ANNUAL AC		COMPOSITE REMAINING		allocated all	oregon gas
	DEPRECIABLE GROUP (1)	CURVE (2)	PERCENT (3)	ORIGINAL COST (4)	CESERVE (5)	ACCRUALS (6)	AMOUNT (7)	RATE (8)=(7)/(4)	LIFE (9)=(6)/(7)	2016 Depreciation Expense Oregon Share	CD AA % of Balance	Allocation %
GENERA 391 391.1	L PLANT OFFICE FURNITURE AND EQUIPMENT OFFICE FURNITURE AND EQUIPMENT COMPUTER HARDWARE	15-SQ 5-SQ	0 0	378,871.41 236,062.04	340,985 127,096	37,886 108,966	25,257 47,204	6.67 20.00	1.5 2.3	7,941 14,842		31.44% 31.44%
	TOTAL ACCOUNT 391			614,933.45	468,081	146,852	72,461	11.78		22,783		

		SURVIVIOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCUL ANNUAL AC		COMPOSITE REMAINING		allocated all	oregon gas
	DEPRECIABLE GROUP	CURVE	PERCENT	ORIGINAL COST	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE	2016 Depreciation Expense	CD AA % of Balance	Allocation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	Oregon Share		%
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	3,159,996.76	699,800	2,460,197	158,001	5.00	15.6	49,679		31.44%
395	LABORATORY EQUIPMENT	15-SQ	0	161,302.03	50,140	111,162	10,753	6.67	10.3	3,381		31.44%
397	COMMUNICATION EQUIPMENT											
	FULLY ACCRUED AMORTIZED	15-SQ	0	612,664 380,268	612,664 240,805	0 139,463	0 25,350	- **	** - 5.5	- 7,971		31.44% 31.44%
		10 00	Ū	· · · · · · · · · · · · · · · · · · ·					0.0			01.4470
	TOTAL ACCOUNT 397			992,932	853,469	139,463	25,350	2.55		7,971		
TOTAL	GENERAL PLANT			4,929,165	2,071,490	2,857,674	266,565	5.41		83,813		
TOTAL	GAS PLANT - ALLOCATED ALL			4,929,165	2,071,490	2,857,674	266,565	5.41	Α	83,813		
GAS PL	ANT - OREGON											
NATUR	AL GAS STORAGE AND PROCESSING PLANT											
351.2	STRUCTURES AND IMPROVEMENTS COMPRESSOR STATION	60-S2.5	(5)	264	34	243	5	1.89	48.6	5		100%
351.2	OFFICE	60-S2.5	(5) (5)	87,588	4,289	243 87,679	1,535	1.09	57.1	1,535		100%
	TOTAL ACCOUNT 351			87,853	4,323	87,922	1,540	1.75		1,540		
	WELLS											
352	STORAGE WELLS	60-R4	0	963,386	127,431	835,954	16,069	1.67	52.0	16,069		100%
352.2	RESERVOIRS	60-R4	0	1,464,162	170,274	1,293,888	23,777	1.62	54.4	23,777		100%
352.3	NON-RECOVERABLE GAS	60-R4	0	450,620	85,305	365,315	6,949	1.54	52.6	6,949		100%
	TOTAL ACCOUNT 352			2,878,167	383,010	2,495,157	46,795	1.63		46,795		
353	LINES	60-R4	0	62,304	11,201	51,103	991	1.59	51.6	991		100%
354	COMPRESSOR STATION EQUIPMENT	55-R4	0	2,934,584	445,442	2,489,142	53,270	1.82	46.7	53,270		100%
355 357	MEASURING AND REGULATING EQUIPMENT OTHER EQUIPMENT	35-R3 45-R1.5	0	70,522 76,139	29,395 2,416	41,127 73,723	1,225 1,711	1.74	33.6	1,225 1,711		100%
337	OTHER EQUIPMENT	40-R1.5	0	70,139	· ·			2.25	43.1			100%
TOTAL	NATURAL GAS STORAGE AND PROCESSING PLANT			6,109,569	875,787	5,238,174	105,532	1.73		105,532		
DISTRIE	BUTION PLANT											
374.4	LAND - EASEMENTS	60-R4	0	392,457	29,391	363,066	6,506	1.66	55.8	6,506		100%
375	STRUCTURES AND IMPROVEMENTS	50-R2	0	378,029	79,997	298,032	7,706	2.04	38.7	7,706		100%
376 378	MAINS MEASURING AND REGULATING EQUIPMENT - GENERAL	60-R3 36-S0.5	(23) (15)	196,446,788 5,043,307	57,163,618 1,124,314	184,465,932 4,675,490	3,720,081 161,252	1.89 3.20	49.6 29.0	3,720,081 161,252		100% 100%
378	MEASURING AND REGULATING EQUIPMENT - GENERAL MEASURING AND REGULATING EQUIPMENT - CITY GATE	42-S0.5	(15)	2,180,745	473,467	2,034,391	59,835	2.74	29.0 34.0	59,835		100%
380	SERVICES	42-30.3 50-R3	(15)	89,906,030	37,558,449	74,824,089	1,879,518	2.09	39.8	1,879,518		100%
381	METERS	35-R1	(1)	40,940,579	5,915,498	35,434,486	1,375,082	3.36	25.8	1,375,082		100%
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	55-R2.5	(15)	1,550,095	739,752	1,042,857	22,193	1.43	47.0	22,193		100%
387	OTHER EQUIPMENT	18-SQ	0	539	539	0	0	-	-	0		100%
TOTAL	DISTRIBUTION PLANT			336,838,570	103,085,024	303,138,343	7,232,173	2.15		7,232,173		

		SURVIVIOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCUL ANNUAL AC		COMPOSITE REMAINING	2016 Depreciation	allocated all CD AA % of	oregon gas
	DEPRECIABLE GROUP	CURVE	PERCENT	ORIGINAL COST	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE	Expense	Balance	Allocation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	Oregon Share		%
GENER	AL PLANT											
390.1	STRUCTURES AND IMPROVEMENTS - COMPANY	32-R3	0	3,604,553	1,623,983	1,980,570	88,469	2.45	22.4	88,469		100%
392.2	TRANSPORTATION EQUIPMENT LIGHT TRUCKS	13-S1.5	0	3,013,914	924,892	2,089,022	231,642	7.69	9.0	231,642		100%
392.3	MEDIUM TRUCKS	16-L2.5	Ő	1,066,189	448,677	617,512	52,205	4.90	11.8	52,205		100%
392.4	HEAVY TRUCKS	18-R3	0	92,389	92,389	0	0	-	-	0		100%
392.5	OTHER	15-L2	0	39,769	32,773	6,996	621	1.56	11.3	621		100%
	TOTAL ACCOUNT 392			4,212,262	1,498,731	2,713,530	284,468	6.75		284,468		
393	STORES EQUIPMENT	25-SQ	0	57,227	46,980	10,247	2,287	4.00	4.5	2,287		100%
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	951,077	503,290	447,787	47,519	5.00	9.4	47,519		100%
395		15-SQ	0	40,917	31,370	9,547	2,728	6.67	3.5	2,728		100%
396.5	POWER OPERATED EQUIPMENT - OTHER	15-S0	0	43,834	27,482	16,352	2,021	4.61	8.1	2,021		100%
397	COMMUNICATION EQUIPMENT											
	FULLY ACCRUED			70,280	70,280	0	0	- *	-	0		100%
	AMORTIZED	15-SQ	0	1,189,896	519,860	670,036	79,420	6.67	8.4	79,420		100%
	TOTAL ACCOUNT 397			1,260,176	590,140	670,036	79,420	6.30		79,420		
398	MISCELLANEOUS EQUIPMENT	10-SQ	0	2,367	1,538	829	237	10.00	3.5	237		100%
TOTAL	GENERAL PLANT			10,172,412	4,323,515	5,848,898	507,149	4.99		507,149		
TOTAL	GAS PLANT - OREGON			353,120,551	108,284,326	314,225,415	7,844,854	2.22		7,844,854		
TOTAL I	DEPRECIABLE GAS PLANT			1,026,528,223	336,108,433	902,772,856	24,568,722	2.39		7,928,667		
COMMC	N PLANT											
	LAND AND LAND RIGHTS											
389.3 389.4	REMOVING PROPERTY OF OTHERS LAND EASEMENTS	65-R4 65-R4	0	1,734,689 39,787	53,063 37,269	1,681,626 2,518	30,704 81	1.77 0.20	54.8 31.1	2,792 7	98.54% 100.00%	
000.4	ENNE ENCEMENTO	00114	0	00,101	01,200	2,010	01	0.20	01.1	·,	100.007	0.2217/0
	TOTAL ACCOUNT 389			1,774,475	90,331	1,684,144	30,785	1.73		2,799		
390.1	STRUCTURES AND IMPROVEMENTS - COMPANY	50-R2	0	127,285,793	6,848,112	120,437,682	2,757,854	2.17	43.7	204,610	80%	9.227%
	OFFICE FURNITURE AND EQUIPMENT											
391	OFFICE FURNITURE AND EQUIPMENT	15-SQ	0	11,490,827	5,457,362	6,033,465	765,985	6.67	7.9	70,677	100%	9.227%
391.1	COMPUTER HARDWARE	5-SQ	0	47,335,575	20,962,760	26,372,815	9,466,135	20.00	2.8	860,820	99%	9.227%
391.11	COMPUTER HARDWARE	5-SQ	0	1,033,086	262,045	771,041	206,617	20.00	3.7	19,065	100%	9.227%
	TOTAL ACCOUNT 391			59,859,488	26,682,167	33,177,321	10,438,737	17.44		950,562		
	TRANSPORTATION EQUIPMENT											
392.1	AUTOS	10-L4	0	134,402	114,858	19,544	5,146	3.83	3.8	34	7.09%	
392.2	LIGHT TRUCKS	13-S1.5	10	4,427,961	2,380,429	1,604,736	157,197	3.55	10.2	1,028	7.09%	
392.3 392.4	MEDIUM TRUCKS HEAVY TRUCKS	16-L2.5 18-R3	10 5	1,382,248 125,204	910,415 16,977	333,608 101,966	26,564 8,818	1.92 7.04	12.6 11.6	0 814	0.00% 100.00%	
332.4		10-113	5	120,204	10,977	101,300	0,010	7.04	11.0	014	100.00%	3.221 /0

		SURVIVIOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCULA ANNUAL AC		COMPOSITE REMAINING		allocated all	oregon gas
	DEPRECIABLE GROUP (1)	CURVE (2)	PERCENT (3)	ORIGINAL COST (4)	RESERVE (5)	ACCRUALS (6)	AMOUNT (7)	RATE (8)=(7)/(4)	LIFE (9)=(6)/(7)	2016 Depreciation Expense Oregon Share	CD AA % of Balance	Allocation %
392.5	OTHER	15-L2	9	624,645	274,608	293,818	33,581	5.38	8.7	700	22.60%	<u> </u>
	TOTAL ACCOUNT 392			6,694,460	3,697,288	2,353,672	231,306	3.46		2,576		

		SURVIVIOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCULA ANNUAL AC		COMPOSITE REMAINING	2016 Depresiation	allocated all CD AA % of	oregon gas
	DEPRECIABLE GROUP	CURVE	PERCENT	ORIGINAL COST	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE	2016 Depreciation Expense		Allocation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	Oregon Share		%
393 394 395	STORES EQUIPMENT TOOLS, SHOP AND GARAGE EQUIPMENT LABORATORY EQUIPMENT	25-SQ 20-SQ 15-SQ	0 0 0	4,084,317 14,068,418 384,822	913,075 3,203,895 237,825	3,171,242 10,864,523 146,997	163,222 702,834 25,653	4.00 5.00 6.67	19.4 15.5 5.7	0 59,275 2,188	0% 91.40% 92.42%	9.227%
396.3 396.5	POWER OPERATED EQUIPMENT MEDIUM TRUCKS OTHER	15-L2 15-S0	0 10	59,502 1,734,083	44,858 1,191,631	14,644 369,044	3,462 35,684	5.82 2.06	4.2 10.3	0 0	0.00% 30.48%	
	TOTAL ACCOUNT 396			1,793,585	1,236,489	383,688	39,146	2.18		1,003		
397	COMMUNICATION EQUIPMENT COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL ACCOUNT 397	15-SQ	0	7,679,792 42,593,508 50,273,299	7,679,792 13,114,860 20,794,652	0 29,478,648 29,478,648	0 2,841,123 2,841,123	- *** 6.67 5.65	- 10.4	0 212,514 212,514	49% 81%	
			_									
397.2	PORTABLE	10-SQ	0	8,254,560	2,252,975	6,001,585	825,236	10.00	7.3	47,644	63%	9.227%
	TOTAL ACCOUNT 397			58,527,859	23,047,627	35,480,233	3,666,359	6.26		260,157		
398	MISCELLANEOUS EQUIPMENT	10-SQ	0	395,331	107,759	287,572	39,528	10.00	7.3	3,555	97%	9.227%
TOTAL D	DEPRECIABLE COMMON PLANT			274,868,548	66,064,568	207,987,074	18,095,424	6.58	Α	1,486,726		
TOTAL I	DEPRECIABLE ELECTRIC, GAS AND COMMON PLANT			4,972,543,357	1,718,308,358	4,236,831,855	140,087,612	2.82	A	<u>1,570,539</u> 9,415,393	<u> </u>	
001101				4 070 5 40 057	4 740 000 050	4.040.050.000	4.40.000.040			10,100,100		
COMPA	NY FILED			4,972,543,357	1,718,308,358	4,246,253,226	140,889,812	2.83		10,126,136		
						(9,421,371)	(802,200)			(710,743)		
UNRECO	DVERED RESERVE ADJUSTMENT FOR AMORTIZATION - ELECTRIC PLANT											
391.1 393 394 395 397 398	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE STORES EQUIPMENT TOOLS, SHOP AND GARAGE EQUIPMENT LABORATORY EQUIPMENT COMMUNICATION EQUIPMENT MISCELLANEOUS EQUIPMENT				823,803 (33,649) (55,485) 50,698 756,003 (10,954)		(164,761) ** 6,730 ** 11,097 ** (10,140) ** (151,201) ** 2,191 **					
TOTAL U	JNRECOVERED RESERVE FOR AMORTIZATION - ELECTRIC PLANT				1,530,416		(306,084)					
UNRECO	OVERED RESERVE ADJUSTMENT FOR AMORTIZATION - GAS PLANT - WASHINGTON A	ND IDAHO										
391.1 393 394 395 397	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE STORES EQUIPMENT TOOLS, SHOP AND GARAGE EQUIPMENT LABORATORY EQUIPMENT COMMUNICATION EQUIPMENT				766 (4,889) 3,000 (4,464) (67,070)		(153) ** 978 ** (600) ** 893 ** 13,414 **					

		SURVIVIOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCULAT ANNUAL ACC		COMPOSITE REMAINING		allocated all	oregon gas
	DEPRECIABLE GROUP (1)	CURVE (2)	PERCENT (3)	ORIGINAL COST (4)	CESERVE (5)	ACCRUALS (6)	AMOUNT (7)	RATE (8)=(7)/(4)	LIFE (9)=(6)/(7)	2016 Depreciation Expense Oregon Share	CD AA % of Balance	Allocation %
TOTAL U	NRECOVERED RESERVE FOR AMORTIZATION - GAS PLANT - WASHINGTON AND IDAH	ю			(72,657)		14,532					
UNRECO	VERED RESERVE ADJUSTMENT FOR AMORTIZATION - GAS PLANT - ALLOCATED ALL											
391 391.1 394 395 397	OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE AND EQUIPMENT OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE TOOLS, SHOP AND GARAGE EQUIPMENT LABORATORY EQUIPMENT COMMUNICATION EQUIPMENT				24,707 4,145 12,046 (1,152) 46,103		(4,941) ** (829) ** (2,409) ** 230 ** (9,221) **					
TOTAL U	NRECOVERED RESERVE FOR AMORTIZATION - GAS PLANT - ALLOCATED ALL				85,849		(17,170)					

		SURVIVIOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCULATED ANNUAL ACCRUAL				COMPOSITE REMAINING		allocated all	oregon gas
	DEPRECIABLE GROUP	CURVE	PERCENT	ORIGINAL COST	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE	2016 Depreciation Expense	CD AA % of Balance	Allocation		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	Oregon Share		%		
UNREC	OVERED RESERVE ADJUSTMENT FOR AMORTIZATION - GAS PLANT - OREGON													
393 394 395 397 398	STORES EQUIPMENT TOOLS, SHOP AND GARAGE EQUIPMENT LABORATORY EQUIPMENT COMMUNICATION EQUIPMENT MISCELLANEOUS EQUIPMENT				5,757 130,134 1,568 204,124 (861)		(1,151) ** (26,027) ** (314) ** (40,825) ** 172 **							
TOTAL	UNRECOVERED RESERVE FOR AMORTIZATION - GAS PLANT - OREGON				340,722		(68,145)			(68,145)	100%		
UNREC	OVERED RESERVE ADJUSTMENT FOR AMORTIZATION - COMMON PLANT													
391 391.1 393 394 395 397 397.2 398	OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE AND EQUIPMENT OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE STORES EQUIPMENT TOOLS, SHOP AND GARAGE EQUIPMENT LABORATORY EQUIPMENT COMMUNICATION EQUIPMENT - PORTABLE MISCELLANEOUS EQUIPMENT				1,358,979 6,466,193 (33,872) 20,083 (8,057) 50,762 (3,032,584) 101,220 192,597		(271,796) ** (1,293,239) ** 6,774 ** (4,017) ** 1,611 ** (10,152) ** 606,517 ** (20,244) ** (38,519) **							
TOTAL	UNRECOVERED RESERVE FOR AMORTIZATION - COMMON PLANT				5,115,321		(1,023,065)			(94,398)	9.227%		
AMORT 317.1	IZABLE PLANT - ELECTRIC PLANT ARO COLSTRIP UNITS 3 & 4 COMBUSTION COAL RESIDUAL ARO			37,568,695.00				***						
302 303 303.1 310.2 330.2 330.25 330.45 340.2 350.2 360.15 360.5 389.2 390.2	IZABLE AND LAND - ELECTRIC PLANT FRANCHISES AND CONSENTS MISCELLANEOUS INTANGIBLE PLANT MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE LAND LAND LAND - CONSERVATION - HABITAT LAND LAND - CONSERVATION - FISHERIES LAND LAND RIGHTS OF WAY LAND			$\begin{array}{c} 44,651,921.94\\ 10,621,933.77\\ 7,962,272.29\\ 3,429,608.32\\ 6,746,026.67\\ 5,730,988.63\\ 800,811.04\\ 2,089,715.03\\ 175,981.22\\ 905,167.67\\ 3,896,663.79\\ 905,871,293.69\\ 367,850.00\\ 398,663.93\\ 303,037.15\\ \end{array}$										
TOTAL	AMORTIZABLE AND LAND - ELECTRIC PLANT			93,952,026.00										
AMORT	IZABLE 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

		SURVIVIOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCU ANNUAL A		COMPOSITE REMAINING	2016 Depreciation	allocated all CD AA % of	oregon gas
	DEPRECIABLE GROUP (1)	CURVE (2)	PERCENT (3)	ORIGINAL COST (4)	(5)	ACCRUALS (6)	AMOUNT (7)	RATE (8)=(7)/(4)	LIFE (9)=(6)/(7)	Expense Oregon Share	Balance	Allocation %
389.2	LAND			601,171.13								
TOTAL A	MORTIZABLE AND LAND - GAS PLANT - WASHINGTON AND IDAHO			3,153,313.35								

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

		SURVIVIOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCU ANNUAL	JLATED ACCRUAL	COMPOSITE REMAINING		allocated all	oregon gas
	DEPRECIABLE GROUP	CURVE	PERCENT	ORIGINAL COST	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE	2016 Depreciation Expense	CD AA % o Balance	f Allocation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	Oregon Share		%
AMORT	IZABLE AND LAND - GAS PLANT - ALLOCATED ALL											
303.1 350.1	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE LAND			1,243,567.02 806,640.64								
TOTAL	AMORTIZABLE AND LAND - GAS PLANT - ALLOCATED ALL			2,050,207.66								
AMORT	IZABLE 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								
389.2	LAND			848,543.82								
TOTAL	AMORTIZABLE AND LAND - GAS PLANT - OREGON			1,501,735.76								
AMORT	IZABLE 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								
389.2				9,777,215.59								
390.2	STRUCTURES AND IMPROVEMENTS - LEASEHOLD			141,487.64								
TOTAL	AMORTIZABLE AND LAND - COMMON PLANT			189,017,456.24								
TOTAL	ELECTRIC, GAS AND COMMON PLANT			10,272,330,147.81	3,443,616,366	8,473,663,710	278,775,292					
	* Life Span Procedure was used. Curve Shown is Interim Survivor Curve											

* 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 397 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 ARO 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 (Advanced Metering Infrastructure)	7.03%	electrical-AMI
392.06	Transportation Equipment - Airplane	6.09%	
303.16	Miscellaneous Intangible Plant - MDM (Meter data management)	8.00%	

303.16 Miscellaneous Intangible Plant - MDM (Meter data management)

		[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Fi	led Study	Rate		Settled	
			Filed		Net	-		Net
	Account		Study	Curve -	Salvage	Settled		Salvage
Line	Number	Description	Rate %	Life	%	Study Rate	Curve -Life	%
1	COMMON	PI ANT	%					
2	COMMON	GENERAL PLANT - CD AA						
3	380 3	Removing Property of Others	1.77	65-R4	0	1.77	65-R4	0
4		Land Easements	0.20	65-R4	0	0.20	65-R4	0
5		Structures & Improvements	2.17	50-R2	Ő	2.17	50-R2	0
6		Office Furniture & Equipment	6.67	15-SQ	0	6.67	15-SQ	0
7		Computer Hardware	20.00	5-SQ	Ő	20.00	5-SQ	0
8		Computer Hardware	20.00	5-SQ	0	20.00	5-SQ	0
9		Autos	3.83	10-L4	Ő	3.83	10-L4	0
10		Light Trucks	4.68	13-S1.5	0	3.55	13-81.5	10
11		Medium Trucks	2.80	16-L2.5	Ő	1.92	16-L2.5	10
12		Heavy Trucks	7.48	18-R3	Ő	7.04	18-R3	5
13		Other	7.24	15-L2	Ő	5.38	15-L2	9
14		Stores Equipment	4.00	25-SQ	0	4.00	25-SQ	0
15		Tools, Shop & Garage Equipment	5.00	20-SQ	Ő	5.00	20-SQ	0
16		Laboratory Equipment	6.67	15-SQ	Ő	6.67	15-SQ	Ő
17		Medium Trucks	5.82	15-L2	Ő	5.82	15-L2	0
18		Power operated equipment - other	3.40	15-S0	Ő	2.06	15-S0	10
19		Communication Equipment	6.67	15-SQ	Ő	6.67	15-SQ	0
20		Communication Equipment-Portable	10.00	10-SQ	Ő	10.00	10-SQ	0
21		Miscellaneous Equipment	10.00	10-SQ	0	10.00	10-SQ	0
22		CONVOLUCIO CENTRAL DI ANTE ODIA A						
22	201.0	COMMON GAS GENERAL PLANT - GD AA	6.67	15.50	0	6.67	15.00	0
23		Office Furniture & Equipment	6.67	15-SQ	0	6.67	15-SQ	0
24		Computer Equipment	20.00	5-SQ	0	20.00	5-SQ	0
25 26		Tools, Shop & Garage Equipment	5.00	20-SQ	0	5.00 6.67	20-SQ	0
		Laboratory Equipment	6.67	15-SQ	0		15-SQ	0
27	397.0	Communication Equipment	6.67	15-SQ	0	6.67	15-SQ	0

Filed Settled Filed Net Settled Settled Study Curve - Salvage Settled Settled GAS PLANT -OREGON UNDERGROUND STORAGE Study Rate Curve - I 28 351.2 Compressor Station 1.89 60-S2.5 -5 1.89 60-S2. 29 351.4 Office 1.75 60-S2.5 -5 1.75 60-S2. 30 352.0 Storage Wells 1.85 55-R4 0 1.67 60-R4 31 352.2 Reservoirs 1.99 55-R4 0 1.62 60-R4	[7]
Study Curve - Salvage Rate Settled V Settled GAS PLANT -OREGON UNDERGROUND STORAGE	
Rate Life % Study Rate Curve - I GAS PLANT -OREGON UNDERGROUND STORAGE 28 351.2 Compressor Station 1.89 60-S2.5 -5 1.89 60-S2.5 29 351.4 Office 1.75 60-S2.5 -5 1.75 60-S2.5 30 352.0 Storage Wells 1.85 55-R4 0 1.67 60-R4 31 352.2 Reservoirs 1.99 55-R4 0 1.62 60-R4	Net
GAS PLANT -OREGON UNDERGROUND STORAGE 28 351.2 Compressor Station 1.89 60-S2.5 -5 1.89 60-S2.2 29 351.4 Office 1.75 60-S2.5 -5 1.75 60-S2.2 30 352.0 Storage Wells 1.85 55-R4 0 1.67 60-R4 31 352.2 Reservoirs 1.99 55-R4 0 1.62 60-R4	Salvage
UNDERGROUND STORAGE 28 351.2 Compressor Station 1.89 60-S2.5 -5 1.89 60-S2.2 29 351.4 Office 1.75 60-S2.5 -5 1.75 60-S2.3 30 352.0 Storage Wells 1.85 55-R4 0 1.67 60-R4 31 352.2 Reservoirs 1.99 55-R4 0 1.62 60-R4	ife %
28 351.2 Compressor Station 1.89 60-S2.5 -5 1.89 60-S2. 29 351.4 Office 1.75 60-S2.5 -5 1.75 60-S2. 30 352.0 Storage Wells 1.85 55-R4 0 1.67 60-R4 31 352.2 Reservoirs 1.99 55-R4 0 1.62 60-R4	
29 351.4 Office 1.75 60-S2.5 -5 1.75 60-S2. 30 352.0 Storage Wells 1.85 55-R4 0 1.67 60-R4 31 352.2 Reservoirs 1.99 55-R4 0 1.62 60-R4	
30 352.0 Storage Wells 1.85 55-R4 0 1.67 60-R4 31 352.2 Reservoirs 1.99 55-R4 0 1.62 60-R4	5 -5
31 352.2 Reservoirs 1.99 55-R4 0 1.62 60-R4	5 -5
	0
	0
32 352.3 Cushion Natural Gas 1.90 55-R4 0 1.54 60-R4	0
33 353.0 Lines 1.59 60-R4 0 1.59 60-R4	0
34 354.0 Compressor Station Equipment 1.82 55-R4 0 1.82 55-R4	0
35 355.0 Measuring and Regulating Equipment 1.74 35-R3 0 1.74 35-R3	0
36 357.0 Other Equipment 2.25 45-R1.5 0 2.25 45-R1.	5 0
DISTRIBUTION PLANT	
37 374.4 Land - Easements 1.66 60-R4 0 1.66 60-R4	0
38 375.0 Structures & Improvements 2.04 50-R2 0 2.04 50-R2	0
39 376.0 Mains 2.17 55-R3 -25 1.89 60-R3	-23
40 378.0 Measuring/Regulating Station Equipment 3.20 36-S0.5 -15 3.20 36-S0.	-15
41 379.0 Measuring/Regulating City Gate Equipment 2.74 42-S0.5 -15 2.74 42-S0.	-15
42 380.0 Services 2.23 50-R3 -30 2.09 50-R3	-25
43 381.0 Meters 3.36 35-R1 -1 3.36 35-R1	-1
44 385.0 Measuring/Regulating Industrial Equipment 1.43 55-R2.5 -15 1.43 55-R2.	-15
45 387.0 Other Equipment 0.00 18-SQ 0 0.00 18-SQ	0
46 390.1 Structures & Improvements 3.02 30-R3 -5 2.45 32-R3	0
TRANSPORTATION EQUIPMENT	
47 392.2 Light Trucks 7.69 13-S1.5 0 7.69 13-S1.	5 0
48 392.3 Medium Trucks 4.9 16-L2.5 0 4.9 16-L2.	5 0
49 392.4 Heavy Trucks 0 18-R3 0 0 18-R3	0
50 392.5 Other 1.56 15-L2 0 1.56 15-L2	0
GAS GENERAL PLANT	
51 393.0 Stores Equipment 4.00 25-SQ 0 4.00 25-SQ	0
52 394.0 Tools, Shop & Garage Equipment 5.00 20-SQ 0 5.00 20-SQ	0
53 395.0 Laboratory Equipment 6.67 15-SQ 0 6.67 15-SQ	
54 396.5 Power Operated Equipment - Other 4.61 15-S0 0 4.61 15-S0	0
55 397.0 Communication Equipment 6.67 15-SQ 0 6.67 15-SQ	0
56 398.0 Miscellaneous Equipment 10.00 10-SQ 0 10.00 10-SQ	