

ENTERED: DEC 04 2018

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

UM 1933

In the Matter of

AVISTA CORPORATION, dba AVISTA  
UTILITIES,Application to Revise Book Depreciation  
Rates and Request Deferred Accounting.

ORDER

DISPOSITION: STIPULATION ADOPTED

**I. INTRODUCTION**

On February 22, 2018, Avista Corporation, dba Avista Utilities, filed an application requesting authority to revise its natural gas book depreciation rates and a proposal for deferral of the effects on changes in depreciation rates once those rates are approved by the Commission. Avista filed its application as directed by OAR 860-027-0350(2), which requires each energy utility to file a new depreciation study no less frequently than once every five years.<sup>1</sup>

Avista requested authorization to revise its natural gas book depreciation rates consistent with the results of a recent depreciation study. Avista's study showed that the annual depreciation expense recorded on the company's books should be increased by \$596,722 (Oregon share). The company also requested 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.<sup>2</sup>

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<sup>1</sup> In accordance with the settlement stipulation approved by Order No. 13-168 in Docket 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 (May 6, 2013).

<sup>2</sup> As noted below, Avista's request for deferral was rendered moot by the parties' agreement that there would be a reduction in depreciation expense. Since the filing of the application, in Order No. 18-423, docket UM 1909, we determined that we do not have authority to allow deferrals of any costs related to capital investments.

A prehearing conference was held and a schedule adopted. Parties to the proceeding are Avista, the Staff of the Public Utility Commission of Oregon, the Oregon Citizens' Utility Board (CUB), and the Alliance of Western Energy Consumers (AWEC).

On September 7, 2018, the parties filed a stipulation that settles all issues in this proceedings, together with supporting testimony sponsored by a witness on behalf of each party. The stipulation is attached as Appendix A.

On September 10, 2018, Staff filed a motion requesting that the joint testimony and supporting exhibits be received into evidence. We grant the motion.

## **II. DISCUSSION**

### **A. Applicable Law**

Under ORS 757.140, each public utility must carry a proper and adequate depreciation account. We are directed by the statute to determine the proper and adequate rates of depreciation for each of the classes of property owned by the public utility. Those rates must be sufficient to provide the utility the amounts required over and above expenses of maintenance to keep such property in a state of efficiency. Each utility must conform its depreciation accounts to the rates we determine.

We promulgated OAR 860-027-0350 to establish a process to comply with ORS 757.140. The purpose of the depreciation study is to determine the annual depreciation accrual rates and amounts for accounting and ratemaking purposes.

### **B. Stipulation**

In its filing, Avista calculated that the Oregon annual depreciation expense on its books should be increased by \$596,722, based the average service life rates of gas plant in service as of December 31, 2016. In their stipulation, the parties agree that the depreciation rates specified in their stipulation will result in an annual depreciation expense decrease of \$114,021, a reduction of \$710,743 from the amount shown in the application.

Avista also agrees to withdraw its request to defer the difference between depreciation expense under current book depreciation rates and depreciation expense under the updated depreciation rates. The parties agree that their 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 rates agreed to in the stipulation as the basis for its depreciation rates in the company's next general rate case proceeding in Oregon.

In their supporting testimony, the parties describe the nature and extent of the independent review performed by Staff and AWEC. Staff conducted an analysis of information provided by Avista and information otherwise available to Staff and visited several company locations to discuss projected life and salvage values. AWEC's review was primarily focused on the accounts that make up the largest portion of Avista's rate base and depreciation expense.

Depreciation rates are derived from two depreciation parameters: (1) the combination of Survivor Curve<sup>3</sup> and Projection Life (Curve-Life), and (2) Net Salvage Rates.<sup>4</sup> Staff used the actuarial retirement rate methodology to analyze historical retirement data to help determine Survivor curves and average service lives for each depreciation group by FERC account.

Staff had proposed two types of adjustments. The first type of adjustment concerned Survivor curves and projected average service lives. The second type of adjustment concerned net salvage rates. Based on Staff's independent review of Avista's depreciation statistics, Staff recommended depreciation parameters for numerous depreciation groups. Staff and Avista were able to resolve their study differences in a settlement meeting held with all parties.

AWEC had addressed the 55 year average life assumption of Account 376 Mains, and raised a concern that the Account 376 Mains and Account 380 Services have an increasing theoretical reserve imbalance, indicating that depreciation expenses have been over-incurred, relative to the historical rates of retirement. AWEC's analysis suggested a longer life. The stipulation extends the life for Account 376 Mains for an additional five years, relative to Avista's study. AWEC will further address its concern in Avista's next general rate case.

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<sup>3</sup> "Survivor curves" means a curve that shows the number of units or cost of a given group which is surviving in service at given ages. The survivor curves were developed by the Engineering Research Institute of Iowa State University. These curves are frequently referred to as "Iowa Curves."

<sup>4</sup> Net salvage is the difference between gross salvage and cost of removal. Net salvage is positive when gross salvage exceeds the cost of removal and reduces the revenue requirement. Conversely, net salvage is negative when cost of removal exceeds gross salvage and increases the revenue requirement.

**III. RESOLUTION**

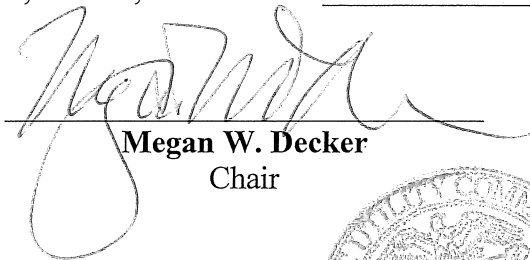
We adopt the stipulation. The parties agree to an overall Oregon decrease of \$114,021 in the annual depreciation expense based on the plant balance at December 31, 2016. The agreed-upon Oregon Direct depreciation will be effective for accounting purposes on January 1, 2019, as proposed by Avista in its application. The agreed-upon common depreciation rates will be effective April 1, 2019, to synchronize the timing of the company's implementation of common depreciation rates in Washington and Idaho.

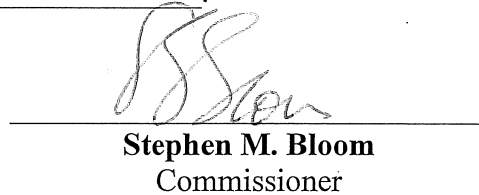
The parties have described their thorough review and analysis that supports the stipulation, as well as the process that resulted in their settlement. We find that the stipulation is fully supported by the record and adopt it in its entirety.

**IV. ORDER**

IT IS ORDERED that the stipulation between Avista Corporation, dba Avista Utilities, the Staff of the Public Utility Commission of Oregon, the Oregon Citizens' Utility Board, and the Association of Western Energy Consumers, attached as Appendix A, is adopted.

Made, entered, and effective DEC 04 2018

  
**Megan W. Decker**  
 Chair

  
**Stephen M. Bloom**  
 Commissioner



  
**Letha Tawney**  
 Commissioner

A party may request rehearing or reconsideration of this order under ORS 756.561. A request for rehearing or reconsideration must be filed with the Commission within 60 days of the date of service of this order. The request must comply with the requirements in OAR 860-001-0720. A copy of the request must also be served on each party to the proceedings as provided in OAR 860-001-0180(2). A party may appeal this order by filing a petition for review with the Court of Appeals in compliance with ORS 183.480 through 183.484.

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	)	
<u>Rates and Deferred Accounting</u>	)	

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.<sup>1</sup> 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 depreciation 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.

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<sup>1</sup> 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 accounting changes for the 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

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 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	<b>8,535,031</b>	<b>1,591,105</b>	<b>10,126,136</b>
Adjustments to Filing (Settlement)	(690,177)	(20,566)	(710,743)
Total Settled 2016 Oregon Depreciation Expense	<b>7,844,854</b>	<b>1,570,539</b>	<b>9,415,393</b>
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.

15. If this Stipulation is challenged, the Stipulating Parties reserve the right to cross-examine 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.

This Stipulation is entered into by each Party on the date entered below such Party's signature.

DATED this 7<sup>th</sup> day of September 2018

AVISTA CORPORATION

STAFF OF THE PUBLIC UTILITY  
COMMISSION OF OREGON

By: [Signature]  
Date: 9-7-18

By: \_\_\_\_\_  
Date: \_\_\_\_\_

CITIZENS' UTILITY BOARD

ALLIANCE OF WESTERN ENERGY  
CONSUMERS

By: \_\_\_\_\_  
Date: \_\_\_\_\_

By: \_\_\_\_\_  
Date: \_\_\_\_\_

This Stipulation is entered into by each Party on the date entered below such Party's signature.

DATED this 7<sup>th</sup> day of September 2018

AVISTA CORPORATION

STAFF OF THE PUBLIC UTILITY  
COMMISSION OF OREGON

By: \_\_\_\_\_

By: 

Date: \_\_\_\_\_

Date: 9/7/2018

CITIZENS' UTILITY BOARD

ALLIANCE OF WESTERN ENERGY  
CONSUMERS

By: \_\_\_\_\_

By: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

This Stipulation is entered into by each Party on the date entered below such Party's signature.

DATED this 7<sup>th</sup> 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: Michael P. St

By: \_\_\_\_\_

Date: 9/7/18

Date: \_\_\_\_\_

This Stipulation is entered into by each Party on the date entered below such Party's signature.

DATED this 7<sup>th</sup> day of September 2018

AVISTA CORPORATION

STAFF OF THE PUBLIC UTILITY  
COMMISSION OF OREGON

By: \_\_\_\_\_

By: \_\_\_\_\_

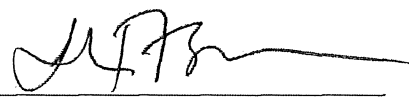
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Date: \_\_\_\_\_

CITIZENS' UTILITY BOARD

ALLIANCE OF WESTERN ENERGY  
CONSUMERS

By: \_\_\_\_\_

By:  \_\_\_\_\_

Date: \_\_\_\_\_

Date: 9/7/2018 \_\_\_\_\_

ORDER NO. 18 451

Exhibit 101  
Attachment A

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		SURVIVIOR		NET	BOOK		FUTURE	CALCULATED		COMPOSITE	2016 Depreciation Expense Oregon Share	allocated all CD AA % of Balance	oregon gas Allocation %
		CURVE		SALVAGE	DEPRECIATION	BOOK	ACCRUALS	ANNUAL ACCRUAL	REMAINING				
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)			
ELECTRIC 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 COLSTRIP 3 AND COMMON COLSTRIP 4	70-S1.5	*	(4)	24,784,379	18,547,417	7,228,338	618,338	2.49	11.7			
		70-S1.5	*	(6)	51,804,126	44,316,264	10,596,110	630,553	1.22	16.8			
		70-S1.5	*	(7)	52,828,787	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 COLSTRIP 3 AND COMMON COLSTRIP 4	55-R1	*	(4)	44,487,738	30,244,154	16,023,094	1,416,100	3.18	11.3			
		55-R1	*	(6)	77,199,083	62,153,091	19,677,937	1,210,241	1.57	16.3			
		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 COLSTRIP 4	50-R2.5	*	(6)	3,385	583	3,005	171	5.05	17.6			
		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 COLSTRIP 3 AND COMMON COLSTRIP 4	35-R0.5	*	(4)	14,067,514	11,411,321	3,218,894	316,213	2.25	10.2			
		35-R0.5	*	(6)	27,848,363	11,904,482	17,614,783	1,181,280	4.24	14.9			
		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 COLSTRIP 3 AND COMMON COLSTRIP 4	50-R3	*	(4)	11,255,596	6,505,048	5,200,772	456,595	4.06	11.4			
		50-R3	*	(6)	9,540,814	7,416,123	2,697,140	170,619	1.79	15.8			
		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 COLSTRIP 3 AND COMMON COLSTRIP 4	55-R2	*	(4)	2,601,470	1,833,319	872,210	77,177	2.97	11.3			
		55-R2	*	(6)	10,129,068	7,323,863	3,412,948	206,142	2.04	16.6			
		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				

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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)	2016 Depreciation Expense Oregon Share	allocated all CD AA % of Balance	oregon gas Allocation %
						AMOUNT (7)	RATE (8)=(7)/(4)				



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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)	SURVIVIOR		NET	ORIGINAL COST (4)	BOOK	FUTURE	CALCULATED		COMPOSITE	2016 Depreciation Expense Oregon Share	allocated	oregon
		CURVE (2)	PERCENT (3)	SALVAGE		DEPRECIATION	BOOK	ANNUAL ACCRUAL	REMAINING	all		gas	
						RESERVE (5)	ACCRUALS (6)	AMOUNT (7)	RATE (8)=(7)/(4)	LIFE (9)=(6)/(7)		CD AA % of Balance	Allocation %
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	100-R4	*	0	13,634	9,026	4,608	226	1.66	20.4			
	LONG LAKE	100-R4	*	0	171,080	93,434	77,646	2,510	1.47	30.9			
	SPOKANE UPPER FALLS	100-R4	*	0	63,564	47,273	16,291	876	1.36	18.6			
	NINE MILE	100-R4	*	0	9,937	7,006	2,931	68	0.68	43.1			
	POST FALLS	100-R4	*	0	23,167	13,425	9,742	482	2.08	20.2			
	CABINET GORGE	100-R4	*	0	6,783,237	1,864,490	4,918,747	129,124	1.90	38.1			
	NOXON RAPIDS	100-R4	*	0	29,413,622	6,701,598	22,712,024	522,631	1.78	43.5			
	TOTAL ACCOUNT 330.3				36,478,239	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	42,293	199,740	3,627	1.50	55.1			
330.4	LAND EASEMENTS												
	LITTLE FALLS	80-R4	*	0	3,627	3,554	72	10	0.28	7.2			
	LONG LAKE	80-R4	*	0	246,562	199,849	46,714	5,646	2.29	8.3			
	NINE MILE	80-R4	*	0	980	905	74	10	1.02	7.4			
	POST FALLS	80-R4	*	0	2,708,437	1,384,552	1,323,885	46,779	1.73	28.3			
	CABINET GORGE	80-R4	*	0	365,924	114,193	251,731	11,531	3.15	21.8			
	NOXON RAPIDS	80-R4	*	0	80,870	5,584	75,286	1,361	1.68	55.3			
	TOTAL ACCOUNT 330.4				3,406,400	1,708,637	1,697,762	65,337	1.92	26.0			
330.41	LAND EASEMENTS - CONSERVATION - HABITAT												
	CABINET GORGE	80-R4	*	0	841,373	82,248	759,125	14,004	1.66	54.2			
	NOXON RAPIDS	80-R4	*	0	982,235	140,005	842,230	14,345	1.46	58.7			
	TOTAL ACCOUNT 330.41				1,823,608	222,253	1,601,355	28,349	1.55	56.5			
331	STRUCTURES AND IMPROVEMENTS												
	MONROE STREET	110-R2	*	(7)	7,950,531	1,180,335	7,326,734	142,358	1.79	51.5			
	LITTLE FALLS	110-R2	*	(7)	2,958,816	859,838	2,306,095	55,418	1.87	41.6			
	LONG LAKE	110-R2	*	(7)	4,621,930	1,536,872	3,408,593	90,019	1.95	37.9			
	SPOKANE UPPER FALLS	110-R2	*	(7)	975,791	498,787	545,310	12,849	1.32	42.4			
	NINE MILE	110-R2	*	(4)	18,104,688	1,110,189	17,718,687	417,970	2.31	42.4			
	POST FALLS	110-R2	*	(4)	2,523,931	683,779	1,941,109	45,673	1.81	42.5			
	CABINET GORGE	110-R2	*	(16)	12,378,554	5,496,251	8,862,871	181,433	1.47	48.8			
	NOXON RAPIDS	110-R2	*	(24)	17,388,831	4,678,301	16,883,850	306,038	1.76	55.2			
	TOTAL ACCOUNT 331				66,903,073	16,044,352	58,993,249	1,251,758	1.87	47.1			

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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)	2016 Depreciation Expense Oregon Share	allocated all CD AA % of Balance	oregon gas Allocation %
						AMOUNT (7)	RATE (8)=(7)/(4)				
331.1	STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION										
	MONROE STREET	55-S2.5 *	208	31	189	6	2.82	31.5			
	LONG LAKE	55-S2.5 *	64,872	64,872	4,541	157	0.24	28.9			
	POST FALLS	55-S2.5 *	2,665	2,665	106	3	0.11	35.3			
	CABINET GORGE	55-S2.5 *	31,650	8,603	28,111	636	2.01	44.2			
	NOXON RAPIDS	55-S2.5 *	97,471	17,858	103,006	2,383	2.44	43.2			
	TOTAL ACCOUNT 331.1		196,864	94,030	135,953	3,185	1.62	42.7			
331.2	STRUCTURES AND IMPROVEMENTS - RECREATION										
	MONROE STREET	50-S1 *	4,037,025	233,581	4,086,036	99,631	2.47	41.0			
	LONG LAKE	50-S1 *	1,432,202	197,536	1,334,920	39,008	2.72	34.2			
	SPOKANE UPPER FALLS	50-S1 *	5,980	4,053	2,345	122	2.04	19.2			
	NINE MILE	50-S1 *	305,802	28,450	289,376	7,661	2.51	37.8			
	POST FALLS	50-S1 *	642,359	40,160	627,893	17,152	2.67	36.6			
	CABINET GORGE	50-S1 *	1,182,514	391,087	980,629	25,065	2.12	39.1			
	NOXON RAPIDS	50-S1 *	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 *	24,242	16,146	11,975	318	1.31	37.7			
	NOXON RAPIDS	50-R3 *	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 *	10,095,955	1,193,169	9,609,503	193,141	1.91	49.8			
	LITTLE FALLS	110-R1 *	5,051,126	3,052,548	2,352,157	59,037	1.17	39.8			
	LONG LAKE	110-R1 *	33,691,480	10,738,311	25,311,573	689,124	2.05	36.7			
	SPOKANE UPPER FALLS	110-R1 *	7,807,241	2,500,247	5,539,500	138,451	1.82	40.7			
	NINE MILE	110-R1 *	19,191,492	1,816,100	18,341,051	451,712	2.35	40.8			
	POST FALLS	110-R1 *	25,779,753	1,818,150	24,992,793	608,817	2.36	41.1			
	CABINET GORGE	110-R1 *	24,338,640	8,122,865	20,109,957	421,239	1.73	47.7			
	NOXON RAPIDS	110-R1 *	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			
332.1	RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION										
	LONG LAKE	60-S1.5 *	55,849	1,189	58,570	1,592	2.85	36.8			
	NINE MILE	60-S1.5 *	3,535	1,579	2,097	59	1.67	35.5			
	POST FALLS	60-S1.5 *	885,405	45,040	875,781	21,647	2.44	40.5			
	CABINET GORGE	60-S1.5 *	16,222,465	2,761,983	16,056,077	361,831	2.23	44.4			
	NOXON RAPIDS	60-S1.5 *	2,287,111	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										
	NINE MILE	60-S1.5 *	11,034	102	11,373	278	2.52	40.9			
	CABINET GORGE	60-S1.5 *	1,103,733	204,483	1,075,847	24,840	2.25	43.3			
	NOXON RAPIDS	60-S1.5 *	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			

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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)	2016 Depreciation Expense Oregon Share	allocated all CD AA % of Balance	oregon gas Allocation %
						AMOUNT (7)	RATE (8)=(7)/(4)				
332.2	RESERVOIRS, DAMS AND WATERWAYS - RECREATION										
	LITTLE FALLS	60-S1.5	*	(7)	14,366	9,047	6,325	201	1.40	31.5	
	LONG LAKE	60-S1.5	*	(7)	105,639	93,371	19,663	689	0.65	28.5	
	NINE MILE	60-S1.5	*	(4)	47,372	21,169	28,098	870	1.84	32.3	
	POST FALLS	60-S1.5	*	(4)	268,670	73,195	206,221	7,102	2.64	29.0	
	CABINET GORGE	60-S1.5	*	(16)	102,570	51,409	67,573	1,950	1.80	34.7	
	NOXON RAPIDS	60-S1.5	*	(24)	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	*	(18)	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	*	(7)	8,626,979	1,653,015	7,577,852	234,519	2.72	32.3	
	LONG LAKE	40-S1	*	(7)	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	148,710	2.10	29.4	
	NOXON RAPIDS	40-S1	*	(24)	12,795,148	1,546,152	14,319,631	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	287,505	284,187	8,706	1.69	32.5	
	SPOKANE UPPER FALLS	60-R1	*	(7)	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	

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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)	2016 Depreciation Expense Oregon Share	allocated all CD AA % of Balance	oregon gas Allocation %
						AMOUNT (7)	RATE (8)=(7)/(4)				
335.1	MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE CONSERVATION										
	CABINET GORGE	50-R3	*	(16)	110,521	71,499	56,704	1,496	1.35	37.9	
	NOXON RAPIDS	50-R3	*	(24)	355,980	296,168	145,247	4,187	1.18	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	50-R3	*	(16)	48,759	343	56,217	1,215	2.49	46.3	
	NOXON RAPIDS	50-R3	*	(24)	66,402	35	82,303	1,748	2.63	47.1	
	TOTAL ACCOUNT 335.15				115,161	378	138,520	2,963	2.57	46.7	
335.2	MISCELLANEOUS POWER PLANT EQUIPMENT - RECREATION										
	CABINET GORGE	50-R3	*	(16)	21,109	6,461	18,025	487	2.31	37.0	
	NOXON RAPIDS	50-R3	*	(24)	27,992	2,725	31,985	750	2.68	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	55-S2.5	*	(7)	50,448	8,624	45,356	1,458	2.89	31.1	
	SPOKANE UPPER FALLS	55-S2.5	*	(7)	508,242	18,120	525,700	12,869	2.53	40.9	
	NINE MILE	55-S2.5	*	(4)	594,870	120,456	499,209	16,049	2.70	31.0	
	CABINET GORGE	55-S2.5	*	(16)	1,670,911	962,437	975,820	33,355	2.00	29.3	
	NOXON RAPIDS	55-S2.5	*	(24)	246,561	114,737	190,999	7,297	2.96	26.2	
	TOTAL ACCOUNT 336				3,071,034	1,224,374	2,236,084	71,028	2.31	31.5	
	TOTAL HYDRO PRODUCTION PLANT				592,089,159	128,512,316	535,110,064	13,027,451	2.20		
	OTHER PRODUCTION PLANT										
341	STRUCTURES AND IMPROVEMENTS										
	NORTHEAST TURBINE	55-S4	*	(5)	751,025	327,579	460,998	231,166	30.78	2.0	
	BOULDER PARK	55-S4	*	(2)	1,266,746	451,626	840,455	32,488	2.56	25.9	
	RATHDRUM TURBINE	55-S4	*	(4)	3,631,838	1,323,544	2,349,568	130,593	3.70	18.0	
	COYOTE SPRINGS 2	55-S4	*	(3)	11,402,122	4,509,603	7,234,583	270,049	2.37	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	55-R3	*	(1)	89,232	54,988	35,137	2,975	3.33	11.8	
	NORTHEAST TURBINE	55-R3	*	(5)	31,460	34,606	(1,573)	0			
	BOULDER PARK	55-R3	*	(2)	166,324	60,780	108,871	4,350	2.82	25.0	
	RATHDRUM TURBINE	55-R3	*	(4)	1,695,808	701,384	1,082,256	60,351	3.56	17.6	
	LANCASTER	55-R3	*	(5)	91,978	30,282	66,295	2,828	3.07	23.4	
	COYOTE SPRINGS 2	55-R3	*	(3)	19,304,933	7,749,565	12,134,517	473,560	2.45	25.6	
	TOTAL ACCOUNT 342				21,379,736	8,631,604	13,405,503	544,064	2.54	24.6	
343	PRIME MOVERS										
	KETTLE FALLS	60-S2.5	*	(1)	9,071,493	5,428,137	3,733,071	313,177	3.45	11.9	
	NORTHEAST TURBINE	60-S2.5	*	(5)	9,058,274	9,058,274	452,914	227,689	2.51	2.0	
	BOULDER PARK	60-S2.5	*	(2)	57,216	23,862	34,499	1,364	2.38	25.3	
	RATHDRUM TURBINE	60-S2.5	*	(4)	5,722,486	2,104,400	3,846,986	215,819	3.77	17.8	

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DEPRECIABLE GROUP (1)	SURVIVIOR 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)	2016 Depreciation Expense Oregon Share	allocated all CD AA % of Balance	oregon gas Allocation %
						AMOUNT (7)	RATE (8)=(7)/(4)				
TOTAL ACCOUNT 343			23,909,470	16,615,673	8,067,470	758,049	3.17	10.6			

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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)	2016 Depreciation Expense Oregon Share	allocated all CD AA % of Balance	oregon gas Allocation %
						AMOUNT (7)	RATE (8)=(7)/(4)				
344	GENERATORS										
	KETTLE FALLS	45-R1 *	3,718	2,029	1,728	153	4.11	11.3			
	NORTHEAST TURBINE	45-R1 *	2,603,841	2,603,841	130,192	66,734	2.56	2.0			
	BOULDER PARK	45-R1 *	30,877,177	14,848,050	16,646,671	749,464	2.43	22.2			
	RATHDRUM TURBINE	45-R1 *	49,617,979	19,455,970	32,146,729	1,954,459	3.94	16.4			
	LANCASTER	45-R1 *	208,506	61,361	157,571	7,329	3.52	21.5			
	COYOTE SPRINGS 2	45-R1 *	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 *	449,026	82,057	380,439	30,047	6.69	12.7			
345	ACCESSORY ELECTRIC EQUIPMENT										
	KETTLE FALLS	20-S1 *	13,382	1,794	11,722	1,070	8.00	11.0			
	NORTHEAST TURBINE	20-S1 *	1,242,722	892,168	412,691	210,524	16.94	2.0			
	BOULDER PARK	20-S1 *	646,153	31,130	627,946	41,503	6.42	15.1			
	RATHDRUM TURBINE	20-S1 *	2,770,049	166,547	2,714,304	227,709	8.22	11.9			
	LANCASTER	20-S1 *	49,439	927	50,984	3,060	6.19	16.7			
	COYOTE SPRINGS 2	20-S1 *	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 *	33,209	1,975	32,231	2,731	8.22	11.8			
346	MISCELLANEOUS POWER PLANT EQUIPMENT										
	NORTHEAST TURBINE	35-R2.5 *	398,997	239,149	179,798	92,899	23.28	1.9			
	BOULDER PARK	35-R2.5 *	40,764	3,067	38,511	1,625	3.99	23.7			
	RATHDRUM TURBINE	35-R2.5 *	294,930	15,337	291,389	16,784	5.69	17.4			
	COYOTE SPRINGS 2	35-R2.5 *	966,325	56,894	969,321	43,615	4.40	22.1			
	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				
TRANSMISSION PLANT											
350.3	REMOVING PROPERTY OF OTHERS	80-R4	1,487,566	723,252	764,314	15,881	1.07	48.1			
350.4	LAND RIGHTS	80-R4	19,802,757	4,814,469	14,988,289	235,802	1.19	63.6			
352	STRUCTURES AND IMPROVEMENTS	65-S1.5	24,160,649	5,784,463	20,792,251	392,768	1.63	52.9			
353	STATION EQUIPMENT	44-R2	253,210,888	79,534,847	198,997,127	6,099,885	2.41	32.6			
354	TOWERS AND FIXTURES	75-R4	17,173,620	8,892,086	10,857,578	259,118	1.51	41.9			
355	POLES AND FIXTURES	63-R2.5	211,925,652	64,393,518	211,109,830	4,085,463	1.93	51.7			
356	OVERHEAD CONDUCTORS AND DEVICES	65-R3	137,306,838	43,500,123	134,998,766	2,941,971	2.14	45.9			
357	UNDERGROUND CONDUIT	60-R4	2,987,090	666,141	2,320,949	48,946	1.64	47.4			
358	UNDERGROUND CONDUCTORS AND DEVICES	50-S3	2,342,956	931,693	1,411,264	48,149	2.06	29.3			
359	ROADS AND TRAILS	70-R4	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				
DISTRIBUTION PLANT											
360.4	LAND - EASEMENTS	75-R4	2,496,628	179,050	2,317,578	33,375	1.34	69.4			
361	STRUCTURES AND IMPROVEMENTS	60-S1.5	21,067,973	6,203,573	16,971,197	363,078	1.72	46.7			
362	STATION EQUIPMENT	42-R1.5	126,490,153	36,318,568	102,820,600	3,384,033	2.68	30.4			

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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)	2016 Depreciation Expense Oregon Share	allocated all CD AA % of Balance	oregon gas Allocation %
						AMOUNT (7)	RATE (8)=(7)/(4)				
363 STORAGE BATTERY EQUIPMENT	15-L3	0	2,597,845	214,597	2,383,248	176,537	6.80	13.5			

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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)	2016 Depreciation Expense Oregon Share	allocated all CD AA % of Balance	oregon gas Allocation %
						AMOUNT (7)	RATE (8)=(7)/(4)				
364	POLES, TOWERS AND FIXTURES	65-R2.5	(60)	358,154,632	97,278,031	475,769,380	9,206,489	2.57	51.7		
365	OVERHEAD CONDUCTORS AND DEVICES	60-R3	(50)	230,812,926	68,407,051	277,812,338	6,256,668	2.71	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	82,714,870	156,841,889	6,346,643	3.44	24.7		
368	LINE TRANSFORMERS	47-R2	(10)	242,123,812	81,016,700	166,319,493	6,220,166	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)	98,115,531	34,998,746	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	89,586	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 DISTRIBUTION PLANT			1,535,501,856	501,898,595	1,564,262,971	40,870,599	2.66			
	GENERAL 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	MEDIUM TRUCKS	16-L2.5	0	17,714,071	5,921,023	11,793,048	970,413	5.48	12.2		
392.4	HEAVY TRUCKS	18-R3	0	7,710,980	1,069,815	6,641,165	435,036	5.64	15.3		
392.5	OTHER	15-L2	0	6,143,692	1,917,229	4,226,463	384,392	6.26	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										



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	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)	2016 Depreciation Expense Oregon Share	allocated all CD AA % of Balance	oregon gas Allocation %
							AMOUNT (7)	RATE (8)=(7)/(4)				
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	3,671,450	1,644,250	2,027,200	183,471	5.00	11.0			
394.1	ELECTRIC VEHICLE CHARGER	10-S2.5	0	51,258	5,318	45,940	5,405	10.54	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			

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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)	2016 Depreciation Expense Oregon Share	allocated all CD AA % of Balance	oregon gas Allocation %
						AMOUNT (7)	RATE (8)=(7)/(4)				
POWER OPERATED EQUIPMENT											
396.3 MEDIUM TRUCKS	15-L2	0	6,090,938	2,327,418	3,763,519	461,454	7.58	8.2			
396.4 HEAVY TRUCKS	22-S1	0	23,137,770	10,317,220	12,820,550	867,320	3.75	14.8			
396.5 OTHER	15-S0	0	3,032,645	603,710	2,428,935	248,009	8.18	9.8			
TOTAL ACCOUNT 396			32,261,353	13,248,349	19,013,004	1,576,783	4.89				
397 COMMUNICATION EQUIPMENT											
FULLY ACCRUED											
AMORTIZED	15-SQ	0	14,938,231	14,938,230	0	0	-	***			
			48,801,807	21,150,500	27,651,107	3,254,663	6.67	8.5			
TOTAL ACCOUNT 397			63,739,837	36,088,730	27,651,107	3,254,663	5.11				
398 MISCELLANEOUS EQUIPMENT	10-SQ	0	141,145	48,435	92,710	14,115	10.00	6.6			
TOTAL GENERAL PLANT			155,704,793	69,968,150	86,126,219	9,256,393	5.94				
TOTAL DEPRECIABLE ELECTRIC PLANT			3,671,146,586	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	59,812	25,648	34,163	810	1.35	42.2			
STRUCTURES AND IMPROVEMENTS											
351.1 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	193,977	95,041	3,179	1.15	29.9			
351.3 MEASURING AND REGULATING STATION	60-S2.5	(5)	52,850	38,183	17,310	578	1.09	29.9			
351.4 OFFICE	60-S2.5	(5)	110,236	57,072	58,676	1,506	1.37	39.0			
351.41 PUMP HOUSE	60-S2.5	(5)	61,656	44,545	20,194	675	1.09	29.9			
TOTAL ACCOUNT 351			2,007,984	815,714	1,292,671	28,871	1.44				
WELLS											
352 STORAGE WELLS	55-R4	0	12,961,442	5,254,038	7,707,403	178,581	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	5,359,690	3,719,362	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 PURIFICATION EQUIPMENT	35-S2.5	0	403,713	386,376	17,337	1,449	0.36	12.0			
357 OTHER EQUIPMENT	45-R1.5	0	2,097,316	820,662	1,276,653	37,468	1.79	34.1			
TOTAL NATURAL GAS STORAGE AND PROCESSING PLANT			37,071,514	14,607,405	22,564,509	541,795	1.46				

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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 (7)		COMPOSITE REMAINING LIFE (9)=(6)/(7)	2016 Depreciation Expense Oregon Share	allocated all CD AA % of Balance	oregon gas Allocation %
						AMOUNT (7)	RATE (8)=(7)/(4)				
<b>DISTRIBUTION PLANT</b>											
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				
<b>GENERAL PLANT</b>											
390.1 STRUCTURES AND IMPROVEMENTS - COMPANY	30-R3	(5)	2,233,288	576,758	1,768,195	80,245	3.59	22.0			
391.1 OFFICE FURNITURE AND EQUIPMENT											
COMPUTER HARDWARE	5-SQ	0	6,650	5,320	1,330	1,330	20.00	1.0			
392.2 TRANSPORTATION EQUIPMENT											
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			
396.4 POWER OPERATED EQUIPMENT											
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	126,137	7.46	10.5			
TOTAL ACCOUNT 396			4,036,711	1,927,479	2,109,232	177,055	4.39				
397 COMMUNICATION EQUIPMENT											
FULLY ACCRUED											
AMORTIZED	15-SQ	0	296,674	296,674	0	0	-	***			
			888,058	378,970	509,088	59,229	6.67	8.6			
TOTAL ACCOUNT 397			1,184,732	675,644	509,088	59,229	5.00				
TOTAL GENERAL PLANT			22,431,873	8,887,949	13,655,590	1,146,852	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											

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

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DEPRECIABLE GROUP (1)	SURVIVIOR 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)	2016 Depreciation Expense Oregon Share	allocated all CD AA % of Balance	oregon gas Allocation %
						AMOUNT (7)	RATE (8)=(7)/(4)				
394 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	3,159,986.76	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	3,361		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	- 6.67	*** 5.5	- 7,971		31.44% 31.44%
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	A	83,813		
GAS PLANT - OREGON											
NATURAL GAS STORAGE AND PROCESSING PLANT											
351.2 STRUCTURES AND IMPROVEMENTS											
351.2 COMPRESSOR STATION	60-S2.5	(5)	264	34	243	5	1.89	48.6	5		100%
351.4 OFFICE	60-S2.5	(5)	87,588	4,289	87,679	1,535	1.75	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 MEASURING AND REGULATING EQUIPMENT	35-R3	0	70,522	29,395	41,127	1,225	1.74	33.6	1,225		100%
357 OTHER EQUIPMENT	45-R1.5	0	76,139	2,416	73,723	1,711	2.25	43.1	1,711		100%
TOTAL NATURAL GAS STORAGE AND PROCESSING PLANT			6,109,569	875,787	5,233,774	105,532	1.73		105,532		
DISTRIBUTION 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 MAINS	60-R3	(23)	196,446,788	57,163,618	184,465,932	3,720,081	1.89	49.6	3,720,081		100%
378 MEASURING AND REGULATING EQUIPMENT - GENERAL	36-S0.5	(15)	5,043,307	1,124,314	4,675,480	161,252	3.20	29.0	161,252		100%
379 MEASURING AND REGULATING EQUIPMENT - CITY GATE	42-S0.5	(15)	2,180,745	473,467	2,034,391	59,835	2.74	34.0	59,835		100%
380 SERVICES	50-R3	(25)	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		

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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	SURVIVOR	NET SALVAGE	BOOK DEPRECIATION	FUTURE BOOK	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING	2016 Depreciation Expense Oregon Share	allocated all CD AA % of Balance	oregon gas Allocation %
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)		
<b>GENERAL PLANT</b>										
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%
TRANSPORTATION EQUIPMENT										
392.2 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	0	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 LABORATORY EQUIPMENT	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-SQ	0	43,834	27,462	16,352	2,021	4.61	8.1	2,021	100%
397 COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED	15-SQ	0	70,280	70,280	0	0	- ***	-	0	100%
TOTAL ACCOUNT 397			1,189,896	519,860	670,036	79,420	6.67	8.4	79,420	100%
398 MISCELLANEOUS EQUIPMENT	10-SQ	0	1,260,176	590,140	670,036	79,420	6.30	3.5	79,420	
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 DEPRECIABLE GAS PLANT			1,026,528,223	336,108,433	902,772,856	24,568,722	2.39		7,928,667	
<b>COMMON PLANT</b>										
389.3 LAND AND LAND RIGHTS REMOVING PROPERTY OF OTHERS	65-R4	0	1,734,699	53,063	1,681,626	30,704	1.77	54.8	2,792	98.54%
389.4 LAND EASEMENTS	65-R4	0	39,787	37,269	2,518	81	0.20	31.1	7	100.00%
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%
OFFICE FURNITURE AND EQUIPMENT										
391 OFFICE FURNITURE AND EQUIPMENT	15-SQ	0	11,490,827	5,457,362	6,033,465	765,985	8.67	7.9	70,677	100%
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	98%
391.11 COMPUTER HARDWARE	5-SQ	0	1,033,086	262,045	771,041	206,517	20.00	3.7	19,065	100%
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	3.63	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 MEDIUM TRUCKS	16-L2.5	10	1,362,248	910,415	333,608	26,554	1.92	12.6	0	0.00%
392.4 HEAVY TRUCKS	18-R3	5	125,204	16,977	101,966	8,818	7.04	11.6	814	100.00%

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

DEPRECIABLE GROUP (1)	SURVIVIOR 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)	2016 Depreciation Expense Oregon Share	allocated all CD AA % of Balance	oregon gas Allocation %
						AMOUNT (7)	RATE (8)=(7)/(4)				
392.5 OTHER	15-L2	9	624,645	274,608	293,816	33,581	5.38	8.7	700	22.60%	9.227%
TOTAL ACCOUNT 392			6,694,460	3,697,288	2,353,672	231,306	3.46		2,576		

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

DEPRECIABLE GROUP (1)	SURVIVIOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL (7)		COMPOSITE REMAINING LIFE (9)=(6)/(7)	2016 Depreciation Expense Oregon Share	allocated all CD AA % of Balance	oregon gas Allocation %
						AMOUNT	RATE (8)=(7)/(4)				
393 STORES EQUIPMENT	25-SQ	0	4,084,317	913,075	3,171,242	163,222	4.00	19.4	0	0%	9.227%
394 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	14,088,418	3,203,895	10,884,523	702,834	5.00	15.5	59,275	91.40%	9.227%
395 LABORATORY EQUIPMENT	15-SQ	0	384,822	237,825	146,997	25,653	6.67	5.7	2,188	92.42%	9.227%
POWER OPERATED EQUIPMENT											
396.3 MEDIUM TRUCKS	15-L2	0	59,502	44,858	14,644	3,462	5.82	4.2	0	0.00%	9.227%
396.5 OTHER	15-S0	10	1,734,083	1,191,631	369,044	35,684	2.06	10.3	1,003	30.48%	9.227%
TOTAL ACCOUNT 396			1,793,585	1,236,489	383,688	39,146	2.18		1,003		
COMMUNICATION EQUIPMENT											
397 FULLY ACCRUED AMORTIZED	15-SQ	0	7,679,792	7,679,792	0	0	- ***	-	0	49%	9.227%
			42,593,508	13,114,860	29,478,648	2,841,123	6.67	10.4	212,514	81%	9.227%
TOTAL ACCOUNT 397			50,273,299	20,794,652	29,478,648	2,841,123	5.65		212,514		
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 DEPRECIABLE COMMON PLANT			274,868,548	66,064,568	207,987,074	18,095,424	6.58	A	1,486,726		
								A	1,570,539		
TOTAL DEPRECIABLE ELECTRIC, GAS AND COMMON PLANT			4,972,543,357	1,718,308,358	4,236,831,855	140,087,612	2.82		9,415,393		
COMPANY 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)		
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION - ELECTRIC PLANT											
391.1 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE				823,803		(164,761)	**				
393 STORES EQUIPMENT				(33,649)		6,730	**				
394 TOOLS, SHOP AND GARAGE EQUIPMENT				(55,485)		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				766		(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	**				

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

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		SURVIVOR	NET SALVAGE		BOOK DEPRECIATION	FUTURE BOOK	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING	allocated all CD AA % of Balance		oregon gas Allocation %
DEPRECIABLE GROUP		CURVE	PERCENT	ORIGINAL COST	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE	2016 Depreciation Expense Oregon Share		
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(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		(314)	**				
397	COMMUNICATION EQUIPMENT				204,124		(40,825)	**				
398	MISCELLANEOUS EQUIPMENT				(861)		172	**				
TOTAL UNRECOVERED RESERVE FOR AMORTIZATION - GAS PLANT - OREGON					340,722		(68,145)			(68,145)		100%
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				6,466,193		(1,293,239)	**				
391.11	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE				(33,872)		6,774	**				
393	STORES EQUIPMENT				20,083		(4,017)	**				
394	TOOLS, SHOP AND GARAGE EQUIPMENT				(8,057)		1,611	**				
395	LABORATORY EQUIPMENT				50,762		(10,152)	**				
397	COMMUNICATION EQUIPMENT				(3,032,584)		606,517	**				
397.2	COMMUNICATION EQUIPMENT - PORTABLE				101,220		(20,244)	**				
398	MISCELLANEOUS EQUIPMENT				192,597		(38,519)	**				
TOTAL UNRECOVERED RESERVE FOR AMORTIZATION - COMMON PLANT					5,115,321		(1,023,065)			(94,398)		9.227%
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			44,651,921.94								
303	MISCELLANEOUS INTANGIBLE PLANT			10,621,933.77								
303.1	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			5,730,888.63								
330.22	LAND			800,811.04								
330.25	LAND - CONSERVATION - FISHERIES			2,089,715.03								
330.45	LAND			175,981.22								
340.2	LAND			905,167.67								
350.2	RIGHTS OF WAY			3,896,663.79								
360.15	LAND			90.86								
360.2	LAND			5,871,293.69								
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								

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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)	2016 Depreciation Expense Oregon Share	allocated all CD AA % of Balance	oregon gas Allocation %
						AMOUNT (7)	RATE (8)=(7)/(4)				
389.2 LAND			601,171.13								
TOTAL AMORTIZABLE AND LAND - GAS PLANT - WASHINGTON AND IDAHO			3,153,313.35								

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		SURVIVOR	NET SALVAGE	BOOK DEPRECIATION	FUTURE BOOK	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING	allocated all CD AA % of Balance		
DEPRECIABLE GROUP		CURVE	PERCENT	ORIGINAL COST	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE	2016 Depreciation Expense Oregon Share	oregon gas Allocation %
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)		
AMORTIZABLE AND LAND - GAS PLANT - ALLOCATED ALL											
303.1	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE			1,243,567.02							
350.1	LAND			<u>805,640.64</u>							
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							
389.2	LAND			<u>848,543.82</u>							
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							
389.2	LAND			9,777,215.59							
390.2	STRUCTURES AND IMPROVEMENTS - LEASEHOLD			<u>141,487.64</u>							
TOTAL AMORTIZABLE AND LAND - COMMON PLANT				<u>189,017,456.24</u>							
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.

\*\* 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%
392.06	Transportation Equipment - Airplane	6.09%
303.16	Miscellaneous Intangible Plant - MDM (Meter data management)	8.00%

[1]			[2]			[3]			[4]			[5]			[6]			[7]		
Line	Account Number	Description	Filed Study Rate			Settled			Filed Study Rate			Settled			Filed Study Rate			Settled		
			Study Rate	Curve - Life	Net Salvage %	Study Rate	Curve - Life	Net Salvage %	Study Rate	Curve - Life	Net Salvage %	Study Rate	Curve - Life	Net Salvage %	Study Rate	Curve - Life	Net Salvage %			
1	COMMON PLANT																			
2	GENERAL PLANT - CD AA																			
3	389.3	Removing Property of Others	1.77	65-R4	0	1.77	65-R4	0	1.77	65-R4	0	1.77	65-R4	0	1.77	65-R4	0			
4	389.4	Land Easements	0.20	65-R4	0	0.20	65-R4	0	0.20	65-R4	0	0.20	65-R4	0	0.20	65-R4	0			
5	390.1	Structures & Improvements	2.17	50-R2	0	2.17	50-R2	0	2.17	50-R2	0	2.17	50-R2	0	2.17	50-R2	0			
6	391.0	Office Furniture & Equipment	6.67	15-SQ	0	6.67	15-SQ	0	6.67	15-SQ	0	6.67	15-SQ	0	6.67	15-SQ	0			
7	391.1	Computer Hardware	20.00	5-SQ	0	20.00	5-SQ	0	20.00	5-SQ	0	20.00	5-SQ	0	20.00	5-SQ	0			
8	391.11	Computer Hardware	20.00	5-SQ	0	20.00	5-SQ	0	20.00	5-SQ	0	20.00	5-SQ	0	20.00	5-SQ	0			
9	392.1	Autos	3.83	10-L4	0	3.83	10-L4	0	3.83	10-L4	0	3.83	10-L4	0	3.83	10-L4	0			
10	392.2	Light Trucks	4.68	13-S1.5	0	3.55	13-S1.5	10	3.55	13-S1.5	10	3.55	13-S1.5	10	3.55	13-S1.5	10			
11	392.3	Medium Trucks	2.80	16-L2.5	0	1.92	16-L2.5	10	1.92	16-L2.5	10	1.92	16-L2.5	10	1.92	16-L2.5	10			
12	392.4	Heavy Trucks	7.48	18-R3	0	7.04	18-R3	5	7.04	18-R3	5	7.04	18-R3	5	7.04	18-R3	5			
13	392.5	Other	7.24	15-L2	0	5.38	15-L2	9	5.38	15-L2	9	5.38	15-L2	9	5.38	15-L2	9			
14	393.0	Stores Equipment	4.00	25-SQ	0	4.00	25-SQ	0	4.00	25-SQ	0	4.00	25-SQ	0	4.00	25-SQ	0			
15	394.0	Tools, Shop & Garage Equipment	5.00	20-SQ	0	5.00	20-SQ	0	5.00	20-SQ	0	5.00	20-SQ	0	5.00	20-SQ	0			
16	395.0	Laboratory Equipment	6.67	15-SQ	0	6.67	15-SQ	0	6.67	15-SQ	0	6.67	15-SQ	0	6.67	15-SQ	0			
17	396.3	Medium Trucks	5.82	15-L2	0	5.82	15-L2	0	5.82	15-L2	0	5.82	15-L2	0	5.82	15-L2	0			
18	396.5	Power operated equipment - other	3.40	15-S0	0	2.06	15-S0	10	2.06	15-S0	10	2.06	15-S0	10	2.06	15-S0	10			
19	397.0	Communication Equipment	6.67	15-SQ	0	6.67	15-SQ	0	6.67	15-SQ	0	6.67	15-SQ	0	6.67	15-SQ	0			
20	397.2	Communication Equipment-Portable	10.00	10-SQ	0	10.00	10-SQ	0	10.00	10-SQ	0	10.00	10-SQ	0	10.00	10-SQ	0			
21	398.0	Miscellaneous Equipment	10.00	10-SQ	0	10.00	10-SQ	0	10.00	10-SQ	0	10.00	10-SQ	0	10.00	10-SQ	0			
22	COMMON GAS GENERAL PLANT - GD AA																			
23	391.0	Office Furniture & Equipment	6.67	15-SQ	0	6.67	15-SQ	0	6.67	15-SQ	0	6.67	15-SQ	0	6.67	15-SQ	0			
24	391.1	Computer Equipment	20.00	5-SQ	0	20.00	5-SQ	0	20.00	5-SQ	0	20.00	5-SQ	0	20.00	5-SQ	0			
25	394.0	Tools, Shop & Garage Equipment	5.00	20-SQ	0	5.00	20-SQ	0	5.00	20-SQ	0	5.00	20-SQ	0	5.00	20-SQ	0			
26	395.0	Laboratory Equipment	6.67	15-SQ	0	6.67	15-SQ	0	6.67	15-SQ	0	6.67	15-SQ	0	6.67	15-SQ	0			
27	397.0	Communication Equipment	6.67	15-SQ	0	6.67	15-SQ	0	6.67	15-SQ	0	6.67	15-SQ	0	6.67	15-SQ	0			

[1]			[2]			[3]			[4]			[5]			[6]			[7]		
			Filed						Settled						Net					
			Filed	Curve -	Net				Settled	Curve -Life	Salvage				Settled	Curve -Life	Salvage			
			Study	Life	%				Study Rate		%				Study Rate		%			
			Rate																	
GAS PLANT -OREGON																				
UNDERGROUND STORAGE																				
28	351.2	Compressor Station	1.89	60-S2.5	-5				1.89	60-S2.5	-5									
29	351.4	Office	1.75	60-S2.5	-5				1.75	60-S2.5	-5									
30	352.0	Storage Wells	1.85	55-R4	0				1.67	60-R4	0									
31	352.2	Reservoirs	1.99	55-R4	0				1.62	60-R4	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-S0.5	-15									
41	379.0	Measuring/Regulating City Gate Equipment	2.74	42-S0.5	-15				2.74	42-S0.5	-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-R2.5	-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	0									
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	0									