

**BEFORE THE  
PUBLIC UTILITY COMMISSION OF OREGON**

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

**I. INTRODUCTION**

1 Pursuant to Section 757.140 and 757.259 of the Oregon Revised Statutes (ORS) and OAR 860-001-0400 and 860-027-0300(3), Avista Corporation, doing business as Avista Utilities (hereinafter Avista, Company or Applicant), at 1411 East Mission Avenue, Spokane, Washington, hereby applies to the Commission for approval of a proposed change to natural gas book depreciation rates. The Company also applies for approval, if applicable, for deferral of the effects of changes in depreciation rates approved by the Commission, until such time as the approved rates are included in the Company's next general rate case.<sup>1</sup>

**II. GENERAL INFORMATION**

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

David J. Meyer, Esq.  
Vice President and Chief Counsel for  
Regulatory & Governmental Affairs  
P. O. Box 3727  
1411 E. Mission Avenue, MSC 27

Patrick Ehrbar  
Director of Regulatory Affairs  
Avista Corp.  
P. O. Box 3727  
1411 E. Mission Avenue, MSC 27

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<sup>1</sup> The Company plans to file its next Oregon natural gas general rate case on March 1, 2023, with a requested effective date of January 1, 2024. The Company proposes that the Oregon direct depreciation rates would become effective with the Company's general rate case in January 1, 2024, whereas, allocated depreciation would go into effect earlier concurrent with Washington and Idaho allocated depreciation once approved (anticipated to be on or before August 31, 2023), with any difference in Oregon allocated depreciation expense, if any, deferred for later recovery or refund to customers. The Company does not believe the deferred balance to be material at this time.

Spokane, Washington 99220-3727  
Telephone: (509) 495-4316  
E-mail: [david.meyer@avistacorp.com](mailto:david.meyer@avistacorp.com)

Spokane, Washington 99220-3727  
Telephone: (509) 495-8620  
E-mail: [patrick.ehrbar@avistacorp.com](mailto:patrick.ehrbar@avistacorp.com)  
[AvistaDockets@avistacorp.com](mailto:AvistaDockets@avistacorp.com)

### 3 **Description of Business and Properties:**

Avista is a utility that provides service to approximately 406,000 electric customers and 267,000 natural gas customers in a 26,000 square-mile area in eastern Washington and northern Idaho. Avista Utilities also serves approximately 106,000 natural gas customers in Oregon. The largest community served by Avista is Spokane, Washington, which is the location of its main office.

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### **III. BACKGROUND**

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

5 The Company completes a depreciation study every five years, consistent with OAR 860-027-0350, and requests modifications to its depreciation rates. The Company last changed its Oregon natural gas direct depreciation rates on January 1, 2019, and its Oregon allocated depreciation rates on April 1, 2019, in accordance with Order No. 18 451, dated December 4, 2018, issued in Docket No. UM 1933. The Company will propose to include the proposed changes in depreciation approved in this docket in its next general rate case, currently planned for March 1, 2023, with an effective date of January 1, 2024.

#### **IV. OBJECTIVE OF THE DEPRECIATION STUDY**

6 Avista hired Gannett Fleming, Inc. to undertake a depreciation study of its depreciable electric, gas, and common plant in service as of December 31, 2021.<sup>2</sup> The Company typically conducts such depreciation studies at approximately five-year intervals. Summaries and detailed information of the study are included in Attachments A and B. The detailed Depreciation Study prepared by Gannett Fleming, Inc. is included with the Company's filing as Attachment C.

7 The objective of this Study was to recommend depreciation rates to be utilized by Avista for accounting and ratemaking purposes. Further, sound accounting practice dictates periodic updates to depreciation rates to recognize additions to investment in plant assets and to reflect changes in asset characteristics, technology, salvage, removal costs, life span estimates and other factors that impact depreciation rate calculations. The depreciation rates approved by the Commission in 2019 were developed from a study based on depreciable plant balances as of December 31, 2016. Similar to these preceding studies, the annual accrual rates proposed in

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<sup>2</sup> Gannett Fleming, Inc. is an independent subject matter expert in utility depreciation. Additionally, Gannett Fleming, Inc. is an expert in this geographical region, doing work for regional utilities (e.g., Puget Sound Energy, Idaho Power, and Northwest Natural Gas) and Avista for a number of years.

this filing were primarily calculated in accordance with the straight-line method of depreciation, using the average service life procedures and the remaining life basis, based on estimates which reflect considerations of historical evidence and expected future conditions.

## V. STUDY RESULTS AND DETAILS

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

**Table No. 1 Weighted Group Depreciation Rates – Existing versus Proposed**

<b>Weighted Group Depreciation Rates</b>		
<b>Functional Group</b>	<b>Existing</b>	<b>Proposed</b>
Underground Storage	1.73%	1.85%
Distribution Plant	2.14%	2.30%
General Plant	6.55%	6.41%

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

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

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

12 The Company applied the revised depreciation rates to plant in service balances as of December 31, 2021. The results of the Study, as illustrated in Attachment A and shown in Table No. 2 below, show that the Company's current annual depreciation expense for its Oregon natural gas service



would be increased by \$762,252 as a result of setting the depreciation accrual rates at the recommended level. This recommended change is necessary to update asset lives and existing depreciation accrual rates, which are currently based upon a depreciation study last completed in 2018.

13 In addition to the changes in depreciation, the Study evaluated specific recovery amounts established for the reserve amortization for certain general plant accounts for electric, gas and common assets. In order to achieve a more stable accrual for certain general plant accounts in the future, the Study recommends a five-year amortization to adjust unrecovered or over-recovered reserves based on the amortization period by account. This approach will achieve consistent amortization rates for existing assets as well as future assets. The reserves for each of these accounts is segregated into two components. The first component is the amount required to achieve the proper rate for the amortization period. The remaining amount, which could be negative, is amortized over five (5) years separately from the assets.

14 With regards to the 5-year recovery period, this is the most commonly established period and relates to the shortest amortization period for the related assets in amortization accounts. Therefore, the alignment of the reserves to the existing assets will be adjusted consistent with the time the assets are in service. In addition, 5 years is a typical period of time that new depreciation studies or rate cases are performed, so this is an appropriate time to review the depreciation rates for all accounts. As shown in Table No. 2 below, the amortization of the natural gas reserve adjustment reduces amortization expense by \$277,672.<sup>3</sup>

15 Table No. 2 below shows a summary of the change in expense between existing rates and the recommended rates, at an aggregate level by functional group. Attachment A shows the summary

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<sup>3</sup> *Ibid.*

tables; Attachment B-1 shows the underlying detail, by FERC account;<sup>4</sup> and Attachment B-2 includes the supporting information for a general plant reserve adjustment.<sup>5</sup>

**Table No. 2: Oregon Natural Gas - Adjustment for Proposed Study Rates**

Functional Group	Total
General Plant	\$ 70,300
Underground Storage Plant	\$ 8,450
Gas Distribution Plant	\$ 730,844
Transportation	\$ (47,341)
Subtotal Depreciation Expense	\$ 762,252
Reserve Amortization	\$ (277,672)
Total Natural Gas Plant	\$ 484,580

16 The overall decrease in Oregon natural gas depreciation expense is generally driven by changes in net salvage values for distribution plant assets (in particular natural gas mains), and increases in service lives for transportation equipment, and average useful lives of distribution plant assets.

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

17 Avista has made similar filings with Washington Utilities and Transportation Commission (WUTC) and the Idaho Public Utilities Commission (IPUC) concurrently with this filing. It is critical that the Company maintain uniform utility accounts and depreciation rates for common plant that are consistent among the Company's regulatory jurisdictions. All jurisdictions must approve common revised rates before they can be made effective. In the event different

<sup>4</sup> The Company accounts for transportation depreciation expense by allocating the overall costs to capital and to expense through a pooling process based on the actual usage of vehicles on specific projects.

<sup>5</sup> This adjustment is proposed to align the actual accumulated depreciation with the theoretical reserve associated with certain of the Company's general plant FERC accounts, and is proposed to be amortized over a five-year period.

depreciation rates or methods were to be ordered for allocated plant (a category which is primarily composed of production, transmission, intangible, and general plant assets serving multiple jurisdictions), the result would require multiple sets of depreciation accounts and records that would need to be adjusted annually for changes in allocation factors, which would impose a costly administrative burden on the Company and unnecessary expense for the Company's ratepayers, as well as possible unrecovered or stranded costs. Of Oregon's \$548 million in natural gas service plant at December 31, 2021, approximately \$61 million is allocated plant and approximately \$487.7 million is Oregon-direct plant. Therefore, allocated plant represents approximately 11% of Oregon's total natural gas plant balance. Of the overall net incremental increase of \$484,580, including the reserve adjustment, Oregon direct plant depreciation expense represents an increase of approximately \$654,000, offset by Oregon-allocated depreciation expense decreasing overall expense by approximately \$170,000. Attachments A and B provide supporting information for these balances.

18 The Company requests that the Commission approve this application in this docket by August 31, 2023, to allow allocated plant depreciation rates to become effective September 1, 2023, coincident with the implementation of depreciation rate updates in the Company's Idaho and Washington jurisdictions. The Company also requests the Commission make its determination on direct plant depreciation rates by August 31, 2023, to allow direct plant depreciation rates to become effective January 1, 2024, coincident with the effective date of the next Oregon general rate case, which will be filed on March 1, 2023.

19 The Company requests that the difference between allocated depreciation expense under current book depreciation rates and allocated depreciation expense under the updated depreciation

rates be deferred for later return to customers in a subsequent rate proceeding. With deferred accounting, based on the timing of allocated depreciation rates and the effective date of the next Oregon general rate case, the reduction in depreciation expense to defer for return to customers, is estimated to be approximately \$57,000<sup>6</sup> based on December 31, 2021 balances. The difference in depreciation expense would be set aside, on a monthly basis to return to customers at a future period. The deferred depreciation expense will accrue a carrying charge at the Company's actual cost of debt while being deferred and during the amortization period, calculated semi-annually. The deferral of the difference in depreciation expense would begin in the month book depreciation rates are updated and continue until such time as new rates are included in base rates in the Company's next general rate case.

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

<b>Account Description</b>	<b>FERC Account</b>	<b>Debit</b>	<b>Credit</b>
Regulatory Debit - Deferred Cost	407.3XX GD.OR	XXX	
Regulatory Liability - Deferred Costs	254.XXX GD.OR		XXX

21 The monthly accounting entries for the natural gas amortization would be as follows:

<b>Account Description</b>	<b>FERC Account</b>	<b>Debit</b>	<b>Credit</b>
Regulatory Liability - Deferred Costs	254.XXX GD.OR	XXX	
Regulatory Credit - Amortization of Costs	407.4XX GD.OR		XXX

<sup>6</sup> The Company will review the impact of the proposed allocated depreciation/amortization rates on the natural gas pro forma capital additions proposed in the Company's up-coming general rate case, to be filed in early March 2023, to determine if the expected impact to depreciation/amortization expense during the time the deferral will be in place, if applicable, would be materially different than the expected allocated depreciation expense reduction of \$170,000 on an annual basis, and provide that to all parties during this proceeding. If the allocated rates were to be approved on September 1, 2023, as requested, the estimated reduction to Oregon depreciation expense to be deferred for return to customers, would be approximately \$57,000 from September 1, 2023, until new rates are in effect per the next general rate case, effective January 1, 2024.

**VII. REQUEST FOR RELIEF**

22 WHEREFORE, Avista respectfully requests that the Commission issue an Order for the following:

- a. Authorize the Company to update natural gas book depreciation rates to reflect the proposed depreciation rates, as described in this Petition.
- b. Authorize the deferred accounting treatment, if applicable, detailed in this Application related to the decrease in expense that will result from the change in natural gas depreciation rates. Avista will address the prudence and recovery of these costs in its next general rate case filing or other future proceeding, as appropriate.

23 Dated at Spokane, Washington this 22<sup>nd</sup> day of February 2023.

AVISTA CORPORATION

By:   
Patrick D. Ehrbar  
Director of Regulatory Affairs

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

**Attachment A:  
Depreciation Study Summary**

<b>Proposed Change in Depreciation/Amortization By Jurisdiction and Service</b>						
	<b>Washington</b>		<b>Idaho</b>		<b>Oregon</b>	<b>System</b>
	<b>Electric</b>	<b>Natural Gas</b>	<b>Electric</b>	<b>Natural Gas</b>	<b>Natural Gas</b>	<b>Total</b>
<b>Functional Area</b>						
Production - Thermal	\$ (424,030)	\$ -	\$ (223,048)	\$ -	\$ -	(647,078)
Production - Hydro	\$ 340,722	\$ -	\$ 179,226	\$ -	\$ -	519,949
Production - Other	\$ (565,345)	\$ -	\$ (297,382)	\$ -	\$ -	(862,728)
Transmission	\$ 1,565,596	\$ -	\$ 823,486	\$ -	\$ -	2,389,082
Underground Storage	\$ -	\$ 1,931	\$ -	\$ 895	\$ 8,450	11,276
Electric Distribution	\$ (577,854)	\$ -	\$ (1,541,905)	\$ -	\$ -	(2,119,759)
Natural Gas Distribution	\$ -	\$ (379,594)	\$ -	\$ (278,065)	\$ 730,844	73,185
General	\$ 229,968	\$ 52,163	\$ 117,283	\$ 26,742	\$ 70,300	496,456
Transportation	\$ (613,763)	\$ (237,089)	\$ (306,620)	\$ (78,758)	\$ (47,341)	(1,283,572)
Grand Total Depreciation	\$ (44,706)	\$ (562,589)	\$ (1,248,960)	\$ (329,186)	\$ 762,252	\$ (1,423,188)
Reserve Amortization	\$ (473,509)	\$ (238,576)	\$ (193,898)	\$ (59,170)	\$ (277,672)	(1,242,826)
Total Depreciation/Amortization	\$ (518,215)	\$ (801,165)	\$ (1,442,858)	\$ (388,356)	\$ 484,580	\$ (2,666,014)
Direct	\$ (711,196)	\$ (578,439)	\$ (1,623,530)	\$ (327,608)	\$ 654,298	(2,586,475)
Allocated	\$ 192,981	\$ (222,726)	\$ 180,672	\$ (60,748)	\$ (169,718)	(79,538)
Total Depreciation/Amortization	\$ (518,215)	\$ (801,165)	\$ (1,442,858)	\$ (388,356)	\$ 484,580	\$ (2,666,014)

Attachment A - Depreciation Study Summary

**Oregon Natural Gas - Adjustment for Proposed Study Rates**

	Transportation)	Transportation	Reserve	Total
Common Plant:				
Common Direct Allocated All (CD AA)	Attach. B-1 32,478	Attach. B-2	(188,704)	(156,226)
Common Direct Allocated North (CD AN)	-			-
Common Direct Idaho	-			-
Common Direct Washington	-			-
Total Common General Plant	<u>32,478</u>	<u>-</u>	<u>(188,704)</u>	<u>(156,226)</u>
Gas General Plant:				
Gas Direct Allocated North (GD AN)	-			-
Gas Direct Idaho (GD ID)	-			-
Gas Direct Oregon (GD OR)	37,822		(81,583)	(43,761)
Gas Direct Washington (GD WA)	-			-
Gas Direct Allocated All (GD AA)	-		(7,385)	(7,385)
Total Gas General Plant	<u>37,822</u>	<u>-</u>	<u>(88,968)</u>	<u>(51,146)</u>
General Plant	<u>70,300</u>	<u>-</u>	<u>(277,672)</u>	<u>(207,372)</u>
Underground Storage Plant				
Gas Direct Allocated North (GD AN)	-			-
Gas Direct Oregon (GD OR)	8,450			8,450
Underground Storage Plant	<u>8,450</u>	<u>-</u>	<u>-</u>	<u>8,450</u>
Gas Distribution Plant:				
Allocated North	-			-
Idaho	-			-
Oregon	730,844			730,844
Washington	-			-
Distribution Plant	<u>730,844</u>	<u>-</u>	<u>-</u>	<u>730,844</u>
Transportation	-	Attach. B-1 (47,341)	-	(47,341)
Total Gas Plant	<u><u>809,594</u></u>	<u><u>(47,341)</u></u>	<u><u>(277,672)</u></u>	<u><u>484,580</u></u>



**Oregon Natural Gas - Adjustment for Proposed Study Rates**

	<b>Directly Assigned Plant</b>	<b>Allocated Plant</b>	<b>Total</b>
Common Plant:			
Common Direct Allocated All (CD AA)	-	(156,226)	(156,226)
Common Direct Allocated North (CD AN)	-		-
Common Direct Idaho	-		-
Common Direct Washington	-		-
Total Common General Plant	<u>-</u>	<u>(156,226)</u>	<u>(156,226)</u>
Gas General Plant:			
Gas Direct Allocated North (GD AN)	-		-
Gas Direct Idaho (GD ID)	-		-
Gas Direct Oregon (GD OR)	(43,761)		(43,761)
Gas Direct Washington (GD WA)	-		-
Gas Direct Allocated All (GD AA)	-	(7,385)	(7,385)
Total Gas General Plant	<u>(43,761)</u>	<u>(7,385)</u>	<u>(51,146)</u>
Total General Plant	(43,761)	(163,611)	(207,372)
Underground Storage Plant			
Gas Direct Allocated North (GD AN)	-		-
Gas Direct Oregon (GD OR)	8,450		8,450
Total Underground Storage Plant	<u>8,450</u>	<u>-</u>	<u>8,450</u>
Gas Distribution Plant:			
Allocated North	-		-
Idaho	-		-
Oregon	730,844		730,844
Washington	-		-
Total Distribution Plant	<u>730,844</u>	<u>-</u>	<u>730,844</u>
Transportation	(41,235)	(6,106)	(47,341)
Total Gas Plant	<u>654,298</u>	<u>(169,717)</u>	<u>484,580</u>

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

**Attachment A-1: Summary of Existing  
versus Proposed Depreciation Expense  
and Composite Rates**

Attachment A-1: Summary of Existing versus Proposed Depreciation Expense and Composite Rates

Functional Area	Direct					Allocated				
	Existing Annual Depreciation Expense					Existing Annual Depreciation Expense				
	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon
Production - Thermal	\$ 11,555,831	\$ -	\$ 4,405,469	\$ -	\$ -	\$ 2,116,119	\$ -	\$ 1,113,118	\$ -	\$ -
Production - Hydro	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,994,588	\$ -	\$ 5,257,340	\$ -	\$ -
Production - Other	\$ 20,037	\$ -	\$ -	\$ -	\$ -	\$ 7,699,576	\$ -	\$ 4,050,120	\$ -	\$ -
Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,851,413	\$ -	\$ 6,748,286	\$ -	\$ -
Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ 124,156	\$ -	\$ 484,776	\$ -	\$ 224,687	\$ -
E Distribution	\$ 36,257,247	\$ -	\$ 18,903,567	\$ -	\$ -	\$ 54,646	\$ -	\$ 35,999	\$ -	\$ -
G Distribution	\$ -	\$ 15,284,244	\$ -	\$ 6,702,424	\$ 10,046,470	\$ -	\$ 38,563	\$ -	\$ 18,869	\$ -
General	\$ 1,215,876	\$ 1,124,230	\$ 519,954	\$ 38,032	\$ 205,405	\$ 15,479,712	\$ 4,270,139	\$ 7,246,767	\$ 1,536,466	\$ 2,242,324
Intangibles	\$ 997,623	\$ 18,593	\$ -	\$ 14,175	\$ 7,748	\$ 27,935,913	\$ 7,456,055	\$ 12,580,262	\$ 2,518,419	\$ 4,075,763
Transportation - Tools	\$ 992,428	\$ 331,778	\$ 490,519	\$ 105,606	\$ 148,628	\$ 632,070	\$ 93,834	\$ 319,597	\$ 37,237	\$ 12,740
Grand Total	\$ 51,039,041	\$ 16,758,845	\$ 24,319,509	\$ 6,860,237	\$ 10,532,406	\$ 76,764,038	\$ 12,343,367	\$ 37,351,489	\$ 4,335,677	\$ 6,330,827
Check	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ 0

Attachment A-1: Summary of Existing versus Proposed Depreciation Expense and Composite Rates

Functional Area	Total				
	Existing Annual Depreciation Expense				
	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon
Production - Thermal	\$ 13,671,950	\$ -	\$ 5,518,588	\$ -	\$ -
Production - Hydro	\$ 9,994,588	\$ -	\$ 5,257,340	\$ -	\$ -
Production - Other	\$ 7,719,613	\$ -	\$ 4,050,120	\$ -	\$ -
Transmission	\$ 12,851,413	\$ -	\$ 6,748,286	\$ -	\$ -
Underground Storage	\$ -	\$ 484,776	\$ -	\$ 224,687	\$ 124,156
E Distribution	\$ 36,311,893	\$ -	\$ 18,939,566	\$ -	\$ -
G Distribution	\$ -	\$ 15,322,807	\$ -	\$ 6,721,292	\$ 10,046,470
General Intangibles	\$ 16,695,588	\$ 5,394,369	\$ 7,766,720	\$ 1,574,498	\$ 2,447,728
	\$ 28,933,535	\$ 7,474,648	\$ 12,580,262	\$ 2,532,593	\$ 4,083,511
Transportation - Tools	\$ 1,624,498	\$ 425,612	\$ 810,116	\$ 142,843	\$ 161,368
Grand Total	\$ 127,803,080	\$ 29,102,212	\$ 61,670,998	\$ 11,195,914	\$ 16,863,233
Check	\$ (0)	\$ 0	\$ 0	\$ (0)	\$ (0)

	WA - Elec	WA - Gas	ID - Elec	ID - Gas	OR - Gas
Reserve Adj:					
Direct	227,198	(872)	102,103	9,464	(81,583)
Allocated	(700,707)	(237,704)	(296,001)	(68,634)	(196,089)
	(473,509)	(238,576)	(193,898)	(59,170)	(277,672)
Total Including Reserve Adj.:	\$ 127,329,571	\$ 28,863,636	\$ 61,477,100	\$ 11,136,744	\$ 16,585,561
Direct	\$ 51,266,240	\$ 16,757,973	\$ 24,421,612	\$ 6,869,701	\$ 10,450,823
Allocated	\$ 76,063,330	\$ 12,105,663	\$ 37,055,488	\$ 4,267,043	\$ 6,134,738
Check	\$ -	\$ -	\$ -	\$ -	\$ -

Attachment A-1: Summary of Existing versus Proposed Depreciation Expense and Composite Rates

Functional Area	Direct					Allocated				
	Proposed Annual Depreciation Expense					Proposed Annual Depreciation Expense				
	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon
Production - Thermal	\$ 11,555,831	\$ -	\$ 4,405,469	\$ -	\$ -	\$ 1,692,089	\$ -	\$ 890,070	\$ -	\$ -
Production - Hydro	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,335,311	\$ -	\$ 5,436,566	\$ -	\$ -
Production - Other	\$ 20,037	\$ -	\$ -	\$ -	\$ -	\$ 6,625,877	\$ -	\$ 3,485,335	\$ -	\$ -
Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,417,009	\$ -	\$ 7,571,772	\$ -	\$ -
Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ 132,606	\$ -	\$ 486,707	\$ -	\$ 225,582	\$ -
E Distribution	\$ 35,676,130	\$ -	\$ 17,360,335	\$ -	\$ -	\$ 57,909	\$ -	\$ 37,327	\$ -	\$ -
G Distribution	\$ -	\$ 14,907,695	\$ -	\$ 6,425,849	\$ 10,777,314	\$ -	\$ 35,519	\$ -	\$ 17,379	\$ -
General	\$ 1,229,159	\$ 1,111,532	\$ 524,449	\$ 38,032	\$ 243,226	\$ 15,696,397	\$ 4,335,001	\$ 7,359,554	\$ 1,563,208	\$ 2,274,802
Intangibles	\$ 997,623	\$ 18,593	\$ -	\$ 14,175	\$ 7,748	\$ 27,935,913	\$ 7,456,055	\$ 12,580,262	\$ 2,518,419	\$ 4,075,763
Transportation - Tools	\$ 621,869	\$ 143,459	\$ 303,622	\$ 45,110	\$ 107,393	\$ 388,867	\$ 45,063	\$ 199,874	\$ 18,975	\$ 6,633
Grand Total	\$ 50,100,648	\$ 16,181,278	\$ 22,593,876	\$ 6,523,165	\$ 11,268,287	\$ 77,149,372	\$ 12,358,346	\$ 37,560,759	\$ 4,343,563	\$ 6,357,199
Check	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ 0	\$ (0)	\$ 0

Attachment A-1: Summary of Existing versus Proposed Depreciation Expense and Composite Rates

Functional Area	Total				
	Proposed Annual Depreciation Expense				
	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon
Production - Thermal	\$ 13,247,920	\$ -	\$ 5,295,540	\$ -	\$ -
Production - Hydro	\$ 10,335,311	\$ -	\$ 5,436,566	\$ -	\$ -
Production - Other	\$ 6,645,914	\$ -	\$ 3,485,335	\$ -	\$ -
Transmission	\$ 14,417,009	\$ -	\$ 7,571,772	\$ -	\$ -
Underground Storage	\$ -	\$ 486,707	\$ -	\$ 225,582	\$ 132,606
E Distribution	\$ 35,734,040	\$ -	\$ 17,397,662	\$ -	\$ -
G Distribution	\$ -	\$ 14,943,213	\$ -	\$ 6,443,228	\$ 10,777,314
General Intangibles	\$ 16,925,556	\$ 5,446,533	\$ 7,884,003	\$ 1,601,241	\$ 2,518,028
	\$ 28,933,535	\$ 7,474,648	\$ 12,580,262	\$ 2,532,593	\$ 4,083,511
Transportation - Tools	\$ 1,010,736	\$ 188,522	\$ 503,496	\$ 64,085	\$ 114,026
Grand Total	\$ 127,250,020	\$ 28,539,624	\$ 60,154,635	\$ 10,866,728	\$ 17,625,486
Check	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0

Attachment A-1: Summary of Existing versus Proposed Depreciation Expense and Composite Rates

**Functional Area**

	<b>Total Plant Balance at 12.31.2021</b>	<b>Total Existing Dep Expense</b>	<b>Total Proposed Dep Expense</b>	<b>Existing Rate</b>	<b>Proposed Study Rate</b>	
						*Includes Colstrip. However, no proposed rate change for Colstrip plant.
Production - Thermal	\$ 445,087,175	\$ 19,190,538	\$ 18,543,460	4.31%	4.17%	
Production - Hydro	\$ 694,904,472	\$ 15,251,928	\$ 15,771,877	2.19%	2.27%	
Production - Other	\$ 327,546,971	\$ 11,769,733	\$ 10,131,249	3.59%	3.09%	
Transmission	\$ 948,183,462	\$ 19,599,699	\$ 21,988,781	2.07%	2.32%	
Underground Storage	\$ 54,446,173	\$ 833,619	\$ 844,895	1.53%	1.55%	*See jurisdictional breakdown below
E Distribution	\$ 2,081,752,779	\$ 55,251,460	\$ 53,131,701	2.65%	2.55%	*See jurisdictional breakdown below
G Distribution	\$ 1,358,981,262	\$ 32,090,569	\$ 32,163,755	2.36%	2.37%	*See jurisdictional breakdown below
General Intangibles	\$ 506,159,609	\$ 33,878,905	\$ 34,375,361	6.69%	6.79%	
	\$ 416,283,207	\$ 55,604,550	\$ 55,604,550	13.36%	13.36%	
Transportation - Tools	\$ 59,465,890	\$ 3,164,437	\$ 1,880,865	5.32%	3.16%	
Grand Total	\$ 6,892,811,000	\$ 246,635,437	\$ 244,436,492	3.58%	3.55%	
Check	\$ 0	\$ 0	\$ 0			
E Distribution - WA	\$ 1,378,103,803	\$ 36,311,893	\$ 35,734,040	2.63%	2.59%	
E Distribution - ID	\$ 703,648,976	\$ 18,939,566	\$ 17,397,662	2.69%	2.47%	
G Distribution - WA	\$ 602,602,336	\$ 15,322,807	\$ 14,943,213	2.54%	2.48%	
G Distribution - ID	\$ 287,152,075	\$ 6,721,292	\$ 6,443,228	2.34%	2.24%	
G Distribution - OR	\$ 469,226,851	\$ 10,046,470	\$ 10,777,314	2.14%	2.30%	
General (General & Transportation)	\$ 565,625,499	\$ 37,043,342	\$ 36,256,226	6.55%	6.41%	
Production - Thermal (excluding Colstrip)	\$ 109,871,193	\$ 3,229,237	\$ 2,582,159	2.94%	2.35%	
Underground Storage - WA	\$ 32,296,499	\$ 484,776	\$ 486,707	1.50%	1.51%	
Underground Storage - ID	\$ 14,968,976	\$ 224,687	\$ 225,582	1.50%	1.51%	
Underground Storage - OR	\$ 7,180,698	\$ 124,156	\$ 132,606	1.73%	1.85%	

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

**Attachment B:  
Depreciation Study Schedule**



# Attachment B - Depreciation Summary Schedule

## AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL (8)		COMPOSITE REMAINING LIFE (10)=(7)/(8)		
							AMOUNT	RATE (9)=(8)/(5)			
<b>ELECTRIC PLANT</b>											
<b>STEAM PRODUCTION PLANT</b>											
310.30	REMOVING OTHER PROPERTY KETTLE FALLS	12-2038	SQUARE	*	0	138,174.50	125,750	12,424	731	0.53	17.0
310.40	EASEMENTS, PERMITS KETTLE FALLS	12-2038	SQUARE	*	0	289,111.15	13,891	275,220	16,190	5.60	17.0
311.00	STRUCTURES AND IMPROVEMENTS KETTLE FALLS	12-2038	75-S1.5	*	(5)	25,288,272.19	20,848,866	5,703,820	348,470	1.38	16.4
	COLSTRIP 3 AND COMMON - IDAHO	12-2027	75-S1.5	*	(3)	20,152,736.08	17,033,081	3,724,237	628,559	3.12	5.9
	COLSTRIP 3 AND COMMON - WASHINGTON	12-2025	75-S1.5	*	(3)	38,012,944.07	33,399,934	5,753,398	1,449,596	3.81	4.0
	COLSTRIP 4 - IDAHO	12-2027	75-S1.5	*	(4)	18,776,415.30	16,470,119	3,057,353	516,203	2.75	5.9
	COLSTRIP 4 - WASHINGTON	12-2025	75-S1.5	*	(4)	35,416,973.94	31,014,115	5,819,538	1,467,440	4.14	4.0
	TOTAL ACCOUNT 311.00					137,647,341.58	118,766,116	24,058,346	4,410,268	3.20	
311.10	STRUCTURES AND IMPROVEMENTS - LANDFILL KETTLE FALLS	12-2038	55-S3	*	0	3,648,851.16	3,038,704	610,147	38,406	1.05	15.9
312.00	BOILER PLANT EQUIPMENT KETTLE FALLS	12-2038	55-R1	*	(5)	46,801,695.60	30,014,114	19,127,656	1,228,371	2.62	15.6
	COLSTRIP 3 AND COMMON - IDAHO	12-2027	55-R1	*	(3)	30,424,801.13	24,656,421	6,681,124	1,145,757	3.77	5.8
	COLSTRIP 3 AND COMMON - WASHINGTON	12-2025	55-R1	*	(3)	55,960,862.78	48,277,491	9,362,198	2,382,606	4.26	3.9
	COLSTRIP 4 - IDAHO	12-2027	55-R1	*	(4)	21,565,585.25	15,930,270	6,497,938	1,110,174	5.15	5.9
	COLSTRIP 4 - WASHINGTON	12-2025	55-R1	*	(4)	39,391,891.53	29,725,202	11,242,365	2,857,319	7.25	3.9
	TOTAL ACCOUNT 312.00					194,144,826.29	148,603,498	52,911,281	8,724,227	4.49	
313.00	ENGINES AND ENGINE-DRIVEN GENERATORS COLSTRIP 3 AND COMMON - IDAHO	12-2027	50-R2.5	*	(3)	175,460.65	12,394	168,331	28,150	16.04	6.0
	COLSTRIP 3 AND COMMON - WASHINGTON	12-2025	50-R2.5	*	(3)	333,122.65	37,119	305,997	76,692	23.02	4.0
	COLSTRIP 4 - IDAHO	12-2027	50-R2.5	*	(4)	11,394.29	7,824	4,026	673	5.91	6.0
	COLSTRIP 4 - WASHINGTON	12-2025	50-R2.5	*	(4)	21,082.72	26,479	(4,553)	0	-	-
	TOTAL ACCOUNT 313.00					541,060.31	83,816	473,801	105,515	19.50	
314.00	TURBOGENERATORS KETTLE FALLS	12-2038	37-R0.5	*	(5)	18,632,088.90	12,184,298	7,379,396	519,785	2.79	14.2
	COLSTRIP 3 AND COMMON - IDAHO	12-2027	37-R0.5	*	(3)	8,330,808.18	6,553,849	2,026,883	357,021	4.29	5.7
	COLSTRIP 3 AND COMMON - WASHINGTON	12-2025	37-R0.5	*	(3)	15,714,353.74	11,703,630	4,482,154	1,166,375	7.42	3.8
	COLSTRIP 4 - IDAHO	12-2027	37-R0.5	*	(4)	6,018,100.91	3,693,446	2,565,379	451,000	7.49	5.7
	COLSTRIP 4 - WASHINGTON	12-2025	37-R0.5	*	(4)	11,361,051.53	6,781,484	5,034,010	1,304,756	11.48	3.9
	TOTAL ACCOUNT 314.00					60,056,403.26	40,916,707	21,487,822	3,798,937	6.33	
315.00	ACCESSORY ELECTRIC EQUIPMENT KETTLE FALLS	12-2038	50-S1	*	(5)	12,596,049.01	7,191,500	6,034,352	393,987	3.13	15.3
	COLSTRIP 3 AND COMMON - IDAHO	12-2027	50-S1	*	(3)	3,875,940.31	2,994,762	997,457	171,477	4.42	5.8
	COLSTRIP 3 AND COMMON - WASHINGTON	12-2025	50-S1	*	(3)	7,383,244.12	5,822,711	1,782,030	453,740	6.15	3.9
	COLSTRIP 4 - IDAHO	12-2027	50-S1	*	(4)	2,677,756.92	2,027,692	757,176	130,650	4.88	5.8
	COLSTRIP 4 - WASHINGTON	12-2025	50-S1	*	(4)	4,986,641.55	3,872,925	1,313,182	335,999	6.74	3.9
	TOTAL ACCOUNT 315.00					31,519,631.91	21,909,590	10,884,197	1,485,853	4.71	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT KETTLE FALLS	12-2038	60-R2	*	(5)	2,476,959.19	2,016,977	583,830	37,593	1.52	15.5
	COLSTRIP 3 AND COMMON - IDAHO	12-2027	60-R2	*	(3)	3,492,590.38	3,046,999	550,369	93,305	2.67	5.9
	COLSTRIP 3 AND COMMON - WASHINGTON	12-2025	60-R2	*	(3)	6,589,238.92	5,622,305	1,164,611	294,747	4.47	4.0
	COLSTRIP 4 - IDAHO	12-2027	60-R2	*	(4)	1,574,284.71	1,370,875	266,381	45,390	2.88	5.9
	COLSTRIP 4 - WASHINGTON	12-2025	60-R2	*	(4)	2,968,698.76	2,518,314	569,133	144,458	4.87	3.9
	TOTAL ACCOUNT 316.00					17,101,771.96	14,575,471	3,134,324	615,493	3.60	
<b>TOTAL STEAM PRODUCTION PLANT</b>						<b>445,087,172.12</b>	<b>348,033,543</b>	<b>113,847,562</b>	<b>19,195,620</b>	<b>4.31</b>	

# Attachment B - Depreciation Summary Schedule

## AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL (8)		COMPOSITE REMAINING LIFE (10)=(7)/(8)		
							AMOUNT	RATE (9)=(8)/(5)			
<b>HYDRO PRODUCTION PLANT</b>											
330.10	ASSET AGREEMENT - SETTLEMENT LITTLE FALLS	12-2059	50-SQ	0	4,200,000.00	2,107,100	2,092,900	83,394	1.99	25.1	
330.30	REMOVING PROPERTY OF OTHERS LITTLE FALLS	12-2059	100-R4	*	0	13,633.60	10,676	2,958	170	1.25	17.4
	LONG LAKE	12-2055	100-R4	*	0	171,079.55	109,434	61,645	2,296	1.34	26.8
	SPOKANE UPPER FALLS	12-2060	100-R4	*	0	63,563.76	54,920	8,644	541	0.85	16.0
	NINE MILE	12-2060	100-R4	*	0	9,936.75	7,747	2,190	58	0.58	37.8
	POST FALLS	12-2060	100-R4	*	0	23,166.89	16,851	6,316	320	1.38	19.7
	CABINET GORGE	12-2072	100-R4	*	0	6,783,236.89	2,524,159	4,259,077	125,202	1.85	34.0
	NOXON RAPIDS	12-2079	100-R4	*	0	29,413,621.64	9,332,647	20,080,975	512,637	1.74	39.2
	TOTAL ACCOUNT 330.30				36,478,239.08	12,056,434	24,421,805	641,224	1.76		
330.31	TWIN CREEK CHANNEL RESTORATION CABINET GORGE	12-2072	100-R4	*	0	242,033.02	60,609	181,424	3,623	1.50	50.1
330.40	LAND EASEMENTS LITTLE FALLS	12-2059	90-R4	*	0	3,626.67	3,627	0	0	-	-
	LONG LAKE	12-2055	90-R4	*	0	246,562.25	239,896	6,666	298	0.12	22.4
	NINE MILE	12-2060	90-R4	*	0	979.50	980	0	0	-	-
	POST FALLS	12-2060	90-R4	*	0	2,708,437.11	1,684,647	1,023,791	28,210	1.04	36.3
	CABINET GORGE	12-2072	90-R4	*	0	365,924.35	165,075	200,850	7,563	2.07	26.6
	NOXON RAPIDS	12-2079	90-R4	*	0	80,869.91	13,105	67,765	1,251	1.55	54.2
	TOTAL ACCOUNT 330.40				3,406,399.79	2,107,329	1,299,072	37,322	1.10		
330.41	LAND EASEMENTS - CONSERVATION - HABITAT CABINET GORGE	12-2072	90-R4	*	0	1,992,208.04	214,510	1,777,698	35,344	1.77	50.3
	NOXON RAPIDS	12-2079	90-R4	*	0	982,234.97	212,592	769,643	13,865	1.41	55.5
	TOTAL ACCOUNT 330.41				2,974,443.01	427,102	2,547,341	49,209	1.65		
331.00	STRUCTURES AND IMPROVEMENTS MONROE STREET	12-2072	110-R1.5	*	(7)	8,198,986.35	1,831,747	6,941,168	149,638	1.83	46.4
	LITTLE FALLS	12-2059	110-R1.5	*	(5)	5,471,329.54	1,140,980	4,604,546	126,940	2.32	36.3
	LONG LAKE	12-2055	110-R1.5	*	(6)	7,696,252.01	1,466,588	6,680,359	206,700	2.69	32.3
	SPOKANE UPPER FALLS	12-2060	110-R1.5	*	(6)	1,114,579.61	535,115	646,339	17,502	1.57	36.9
	NINE MILE	12-2060	110-R1.5	*	(4)	20,049,059.52	2,189,911	18,661,111	502,464	2.51	37.1
	POST FALLS	12-2060	110-R1.5	*	(4)	6,751,666.16	899,754	6,121,978	164,159	2.43	37.3
	CABINET GORGE	12-2072	110-R1.5	*	(13)	23,434,868.70	5,716,415	20,764,986	446,484	1.91	46.5
	NOXON RAPIDS	12-2079	110-R1.5	*	(21)	21,487,759.85	5,899,734	20,100,455	391,349	1.82	51.4
	TOTAL ACCOUNT 331.00				94,195,101.74	19,680,245	84,521,422	2,005,236	2.13		
331.10	STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION LONG LAKE	12-2055	55-S2.5	*	(6)	66,378.33	64,914	5,447	205	0.31	26.6
	POST FALLS	12-2060	55-S2.5	*	(4)	6,181.09	2,673	3,756	101	1.63	37.2
	CABINET GORGE	12-2072	55-S2.5	*	(13)	31,650.07	11,620	24,144	616	1.95	39.2
	NOXON RAPIDS	12-2079	55-S2.5	*	(21)	1,090,121.07	115,486	1,203,561	26,836	2.46	44.8
	TOTAL ACCOUNT 331.10				1,194,330.56	194,693	1,236,908	27,758	2.32		
331.20	STRUCTURES AND IMPROVEMENTS - RECREATION MONROE STREET	12-2072	50-R2.5	*	(7)	4,037,024.94	660,395	3,659,222	96,265	2.38	38.0
	LONG LAKE	12-2055	50-R2.5	*	(6)	1,720,681.91	398,598	1,425,325	46,217	2.69	30.8
	SPOKANE UPPER FALLS	12-2060	50-R2.5	*	(6)	5,979.70	6,401	(62)	0	-	-
	NINE MILE	12-2060	50-R2.5	*	(4)	370,751.66	84,116	301,466	8,664	2.34	34.8
	POST FALLS	12-2060	50-R2.5	*	(4)	901,178.74	142,194	795,032	23,316	2.59	34.1
	CABINET GORGE	12-2072	50-R2.5	*	(13)	2,354,042.26	493,559	2,166,509	53,840	2.29	40.2
	NOXON RAPIDS	12-2079	50-R2.5	*	(21)	2,332,309.51	502,199	2,319,895	57,343	2.46	40.5
	TOTAL ACCOUNT 331.20				11,721,968.72	2,287,462	10,667,387	285,645	2.44		
331.26	STRUCTURES AND IMPROVEMENTS - RECREATION INFORMATION AND EDUCATION CABINET GORGE	12-2072	50-R3	*	(13)	37,910.91	18,077	24,763	642	1.69	38.6
	NOXON RAPIDS	12-2079	50-R3	*	(21)	13,605.56	6,099	10,364	289	2.12	35.9
	TOTAL ACCOUNT 331.26				51,516.47	24,175	35,127	931	1.81		

# Attachment B - Depreciation Summary Schedule

## AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL (8)		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT	RATE (9)=(8)/(5)	
332.00 RESERVOIRS, DAMS AND WATERWAYS									
MONROE STREET	12-2072	110-R1	*	9,972,019.53	2,029,327	8,640,734	189,652	1.90	45.6
LITTLE FALLS	12-2059	110-R1	*	6,379,552.46	3,299,976	3,398,554	95,345	1.49	35.6
LONG LAKE	12-2055	110-R1	*	37,694,874.97	16,270,701	23,695,866	734,546	1.95	32.2
SPOKANE UPPER FALLS	12-2060	110-R1	*	7,728,573.39	3,199,661	4,992,627	137,477	1.78	36.3
NINE MILE	12-2060	110-R1	*	30,792,771.90	(295,051)	32,319,534	896,452	2.88	36.5
POST FALLS	12-2060	110-R1	*	24,355,870.11	4,596,675	20,733,430	566,650	2.33	36.6
CABINET GORGE	12-2072	110-R1	*	26,840,962.19	10,015,823	20,314,465	459,406	1.71	44.2
NOXON RAPIDS	12-2079	110-R1	*	32,600,317.91	13,096,439	26,349,945	553,701	1.70	47.6
TOTAL ACCOUNT 332.00				176,364,942.46	52,213,550	140,435,155	3,623,229	2.05	
332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION									
LONG LAKE	12-2055	65-S1.5	*	83,780.62	10,152	78,655	2,420	2.89	32.5
NINE MILE	12-2060	65-S1.5	*	82,457.93	8,943	76,813	2,092	2.54	36.7
POST FALLS	12-2060	65-S1.5	*	1,369,247.82	159,865	1,264,152	34,494	2.52	36.6
CABINET GORGE	12-2072	65-S1.5	*	16,353,511.49	4,458,504	14,020,964	335,597	2.05	41.8
NOXON RAPIDS	12-2079	65-S1.5	*	2,333,225.37	765,480	2,057,722	46,458	1.99	44.3
TOTAL ACCOUNT 332.10				20,222,223.23	5,402,945	17,498,306	421,061	2.08	
332.15 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION									
NINE MILE	12-2060	65-S1.5	*	11,034.00	1,291	10,184	279	2.53	36.5
CABINET GORGE	12-2072	65-S1.5	*	1,494,661.03	333,197	1,355,770	31,929	2.14	42.5
NOXON RAPIDS	12-2079	65-S1.5	*	956,178.75	326,496	830,480	17,935	1.88	46.3
TOTAL ACCOUNT 332.15				2,461,873.78	660,984	2,196,434	50,143	2.04	
332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION									
LITTLE FALLS	12-2059	65-S1.5	*	14,365.60	10,198	4,886	166	1.16	29.4
LONG LAKE	12-2055	65-S1.5	*	105,639.43	102,370	9,608	347	0.33	27.7
NINE MILE	12-2060	65-S1.5	*	47,371.90	613	48,653	1,612	3.40	30.2
POST FALLS	12-2060	65-S1.5	*	338,870.45	39,247	313,179	9,946	2.94	31.5
CABINET GORGE	12-2072	65-S1.5	*	102,570.35	61,556	54,349	1,602	1.56	33.9
NOXON RAPIDS	12-2079	65-S1.5	*	67,068.92	25,675	55,478	1,534	2.29	36.2
TOTAL ACCOUNT 332.20				675,886.85	239,659	486,153	15,207	2.25	
333.00 TURBINES AND GENERATORS									
MONROE STREET	12-2072	70-S0	*	11,574,970.98	2,972,505	9,412,714	247,099	2.13	38.1
LITTLE FALLS	12-2059	70-S0	*	39,200,539.26	7,020,990	34,139,577	997,073	2.54	34.0
LONG LAKE	12-2055	70-S0	*	8,735,798.61	8,604,845	655,101	22,570	0.26	29.0
SPOKANE UPPER FALLS	12-2060	70-S0	*	1,181,041.97	1,209,744	42,161	1,203	0.10	35.0
NINE MILE	12-2060	70-S0	*	41,134,467.99	(2,102,188)	44,882,034	1,302,488	3.17	34.5
POST FALLS	12-2060	70-S0	*	2,233,650.87	2,245,416	77,581	2,417	0.11	32.1
CABINET GORGE	12-2072	70-S0	*	46,869,962.84	9,665,042	43,298,016	1,096,192	2.34	39.5
NOXON RAPIDS	12-2079	70-S0	*	88,822,330.21	23,740,028	83,734,992	1,951,957	2.20	42.9
TOTAL ACCOUNT 333.00				239,752,762.73	53,356,382	216,242,176	5,620,999	2.34	
334.00 ACCESSORY ELECTRIC EQUIPMENT									
MONROE STREET	12-2072	40-S0.5	*	3,034,242.49	226,273	3,020,367	113,418	3.74	26.6
LITTLE FALLS	12-2059	40-S0.5	*	13,963,868.82	2,732,501	11,929,561	417,552	2.99	28.6
LONG LAKE	12-2055	40-S0.5	*	4,504,041.49	2,817,339	1,956,945	71,987	1.60	27.2
SPOKANE UPPER FALLS	12-2060	40-S0.5	*	4,298,798.09	1,218,411	3,338,315	127,947	2.98	26.1
NINE MILE	12-2060	40-S0.5	*	18,580,449.17	1,839,520	17,484,147	614,603	3.31	28.4
POST FALLS	12-2060	40-S0.5	*	2,448,273.68	776,477	1,769,728	61,723	2.52	28.7
CABINET GORGE	12-2072	40-S0.5	*	17,382,299.74	4,054,954	15,587,045	471,285	2.71	33.1
NOXON RAPIDS	12-2079	40-S0.5	*	19,615,761.09	3,497,046	20,238,025	696,979	3.55	29.0
TOTAL ACCOUNT 334.00				83,827,734.56	17,162,521	75,324,133	2,575,494	3.07	
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
MONROE STREET	12-2072	65-R1	*	33,563.70	7,685	28,228	726	2.16	38.9
LITTLE FALLS	12-2059	65-R1	*	548,948.45	133,983	442,413	13,202	2.40	33.5
LONG LAKE	12-2055	65-R1	*	811,545.53	321,442	538,796	17,878	2.20	30.1
SPOKANE UPPER FALLS	12-2060	65-R1	*	104,449.82	42,781	67,936	2,117	2.03	32.1
NINE MILE	12-2060	65-R1	*	1,022,150.57	72,764	990,272	29,267	2.86	33.8
POST FALLS	12-2060	65-R1	*	809,339.90	139,759	701,955	20,541	2.54	34.2
CABINET GORGE	12-2072	65-R1	*	5,320,035.05	2,441,410	3,570,229	84,871	1.60	42.1
NOXON RAPIDS	12-2079	65-R1	*	3,353,312.33	1,562,384	2,495,124	58,811	1.75	42.4
TOTAL ACCOUNT 335.00				12,003,345.35	4,722,209	8,834,953	227,413	1.89	

# Attachment B - Depreciation Summary Schedule

## AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL (8)		COMPOSITE REMAINING LIFE (10)=(8)/(5)		
							AMOUNT	RATE (9)=(8)/(5)			
335.10	MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE CONSERVATION										
	CABINET GORGE	12-2072	55-R3	*	(13)	117,435.81	78,870	53,833	1,409	1.20	38.2
	NOXON RAPIDS	12-2079	55-R3	*	(21)	355,980.02	286,047	144,689	4,141	1.16	34.9
	TOTAL ACCOUNT 335.10					473,415.83	364,916	198,522	5,550	1.17	
335.15	MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE CONSERVATION										
	LONG LAKE	12-2055	55-R3	*	(6)	14,592.13	472	14,996	456	3.12	32.9
	POST FALLS	12-2060	55-R3	*	(4)	16,925.06	330	17,272	464	2.74	37.2
	CABINET GORGE	12-2072	55-R3	*	(13)	246,707.66	12,982	265,798	5,852	2.37	45.4
	NOXON RAPIDS	12-2079	55-R3	*	(21)	578,629.85	23,277	676,865	14,230	2.46	47.6
	TOTAL ACCOUNT 335.15					856,854.70	37,061	974,931	21,002	2.45	
335.20	MISCELLANEOUS POWER PLANT EQUIPMENT - RECREATION										
	LONG LAKE	12-2055	55-R3	*	(6)	25,697.14	223	27,016	818	3.18	33.0
	NINE MILE	12-2060	55-R3	*	(4)	18,741.21	956	18,535	514	2.74	36.1
	CABINET GORGE	12-2072	55-R3	*	(13)	49,308.33	24,533	31,185	711	1.44	43.9
	NOXON RAPIDS	12-2079	55-R3	*	(21)	45,388.32	7,091	47,829	1,082	2.38	44.2
	TOTAL ACCOUNT 335.20					139,135.00	32,802	124,565	3,125	2.25	
336.00	ROADS, RAILROADS AND BRIDGES										
	MONROE STREET	12-2072	60-S2.5	*	(7)	50,448.44	14,745	39,235	1,268	2.51	30.9
	SPOKANE UPPER FALLS	12-2060	60-S2.5	*	(6)	508,242.34	74,751	463,986	12,622	2.48	36.8
	NINE MILE	12-2060	60-S2.5	*	(4)	594,870.06	207,948	410,717	13,969	2.35	29.4
	POST FALLS	12-2060	60-S2.5	*	(4)	577,943.72	53,322	547,739	14,583	2.52	37.6
	CABINET GORGE	12-2072	60-S2.5	*	(13)	1,671,012.58	1,128,034	760,210	21,248	1.27	35.8
	NOXON RAPIDS	12-2079	60-S2.5	*	(21)	259,749.63	140,057	174,240	5,835	2.25	29.9
	TOTAL ACCOUNT 336.00					3,662,266.77	1,618,856	2,396,127	69,525	1.90	
	<b>TOTAL HYDRO PRODUCTION PLANT</b>					<b>694,904,473.45</b>	<b>174,757,033</b>	<b>591,714,841</b>	<b>15,767,090</b>	<b>2.27</b>	
	<b>OTHER PRODUCTION PLANT</b>										
341.00	STRUCTURES AND IMPROVEMENTS										
	KETTLE FALLS	12-2038	55-R4	*	(1)	9,028.80	3,289	5,830	344	3.81	16.9
	NORTHEAST TURBINE	12-2035	55-R4	*	(7)	751,025.35	779,112	24,485	1,755	0.23	14.0
	BOULDER PARK	12-2042	55-R4	*	(1)	1,273,891.95	598,553	688,078	33,476	2.63	20.6
	RATHDRUM TURBINE	12-2034	55-R4	*	(4)	3,584,501.93	1,913,632	1,814,250	140,604	3.92	12.9
	COYOTE SPRINGS 2	12-2043	55-R4	*	(3)	11,757,925.21	5,786,408	6,324,255	295,913	2.52	21.4
	TOTAL ACCOUNT 341.00					17,376,373.24	9,080,994	8,856,898	472,092	2.72	
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES										
	KETTLE FALLS	12-2038	55-R3	*	(1)	89,232.19	70,508	19,617	1,203	1.35	16.3
	NORTHEAST TURBINE	12-2035	55-R3	*	(7)	36,896.84	36,512	2,967	213	0.58	13.9
	BOULDER PARK	12-2042	55-R3	*	(1)	162,143.44	16,093	147,672	7,159	4.42	20.6
	RATHDRUM TURBINE	12-2034	55-R3	*	(4)	1,695,808.40	1,003,620	760,021	59,745	3.52	12.7
	LANCASTER	12-2040	55-R3	*	(3)	91,977.92	45,642	49,095	2,649	2.88	18.5
	COYOTE SPRINGS 2	12-2043	55-R3	*	(3)	19,000,289.10	10,222,924	9,347,373	448,888	2.36	20.8
	TOTAL ACCOUNT 342.00					21,076,347.89	11,395,299	10,326,745	519,857	2.47	
343.00	PRIME MOVERS										
	KETTLE FALLS	12-2038	60-S2	*	(1)	8,670,084.38	6,454,410	2,302,376	140,904	1.63	16.3
	NORTHEAST TURBINE	12-2035	60-S2	*	(7)	9,058,274.22	9,314,957	377,397	27,757	0.31	13.6
	BOULDER PARK	12-2042	60-S2	*	(1)	57,216.28	30,851	26,937	1,342	2.35	20.1
	RATHDRUM TURBINE	12-2034	60-S2	*	(4)	3,658,328.03	2,999,013	805,648	63,599	1.74	12.7
	TOTAL ACCOUNT 343.00					21,443,902.91	18,799,230	3,512,358	233,602	1.09	
344.00	GENERATORS										
	KETTLE FALLS	12-2038	50-R1	*	(1)	234,260.93	59,467	177,136	11,036	4.71	16.1
	NORTHEAST TURBINE	12-2035	50-R1	*	(7)	2,856,667.42	2,692,182	364,453	27,540	0.96	13.2
	BOULDER PARK	12-2042	50-R1	*	(1)	31,370,459.06	18,485,718	13,198,446	704,436	2.25	18.7
	RATHDRUM TURBINE	12-2034	50-R1	*	(4)	51,202,472.43	29,047,819	24,202,753	1,975,711	3.86	12.3
	LANCASTER	12-2040	50-R1	*	(3)	208,505.82	98,908	115,853	6,620	3.17	17.5
	COYOTE SPRINGS 2	12-2043	50-R1	*	(3)	153,915,854.36	54,699,583	103,833,747	5,227,712	3.40	19.9
	TOTAL ACCOUNT 344.00					239,788,220.02	105,083,676	141,892,388	7,953,055	3.32	

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## AVISTA CORPORATION

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DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL (8)		COMPOSITE REMAINING LIFE (10)=(7)/(8)	
							AMOUNT	RATE (9)=(8)/(5)		
344.01	GENERATORS - SOLAR CENTRAL OPERATIONS FACILITY BOULDER PARK	12-2029 12-2042	25-S2.5 * 25-S2.5 *	(3) (1)	449,172.23 22,481.62	216,225 1,845	246,423 20,861	31,915 1,200	7.11 5.34	7.7 17.4
	TOTAL ACCOUNT 344.01				471,653.85	218,070	267,284	33,115	7.02	
345.00	ACCESSORY ELECTRIC EQUIPMENT KETTLE FALLS NORTHEAST TURBINE BOULDER PARK RATHDRUM TURBINE LANCASTER COYOTE SPRINGS 2	12-2038 12-2035 12-2042 12-2034 12-2040 12-2043	30-S0.5 * 30-S0.5 * 30-S0.5 * 30-S0.5 * 30-S0.5 * 30-S0.5 *	(1) (7) (1) (4) (3) (3)	538,522.64 1,243,060.53 924,803.36 4,808,069.65 308,080.38 17,886,372.01	12,753 1,316,097 227,080 1,251,402 22,741 11,301,510	531,155 13,978 706,971 3,748,990 294,581 7,121,453	33,547 1,134 40,640 317,971 17,099 439,978	6.23 0.09 4.39 6.61 5.55 2.46	15.8 12.3 17.4 11.8 17.2 16.2
	TOTAL ACCOUNT 345.00				25,708,908.57	14,131,584	12,417,128	850,369	3.31	
345.01	ACCESSORY ELECTRIC EQUIPMENT - SOLAR CENTRAL OPERATIONS FACILITY	12-2029	25-S2.5 *	(3)	33,209.41	11,701	22,505	2,961	8.92	7.6
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT NORTHEAST TURBINE BOULDER PARK RATHDRUM TURBINE COYOTE SPRINGS 2	12-2035 12-2042 12-2034 12-2043	35-R2 * 35-R2 * 35-R2 * 35-R2 *	(7) (1) (4) (3)	398,997.44 64,652.42 249,472.21 935,172.62	416,493 8,668 75,249 240,666	10,434 56,631 184,202 722,562	799 2,924 14,867 41,025	0.20 4.52 5.96 4.39	13.1 19.4 12.4 17.6
	TOTAL ACCOUNT 346.00				1,648,294.69	741,077	973,829	59,615	3.62	
	<b>TOTAL OTHER PRODUCTION PLANT</b>				<b>327,546,910.58</b>	<b>159,461,630</b>	<b>178,269,135</b>	<b>10,124,666</b>	<b>3.09</b>	
	<b>TRANSMISSION PLANT</b>									
350.30	REMOVING PROPERTY OF OTHERS		80-R4	0	1,487,565.91	808,526	679,040	15,519	1.04	43.8
350.40	LAND RIGHTS		80-R4	0	21,370,166.35	6,109,257	15,260,909	252,654	1.18	60.4
352.00	STRUCTURES AND IMPROVEMENTS		65-S2	(15)	30,958,188.58	7,747,582	27,854,334	545,668	1.76	51.0
353.00	STATION EQUIPMENT		46-R2	(10)	354,761,236.38	95,101,385	295,135,975	8,298,195	2.34	35.6
354.00	TOWERS AND FIXTURES		80-R4	(10)	17,278,383.79	10,901,411	8,104,811	189,191	1.09	42.8
355.00	POLES AND FIXTURES		60-R2.5	(40)	333,668,354.17	77,105,789	390,029,907	8,017,633	2.40	48.6
356.00	OVERHEAD CONDUCTORS AND DEVICES		60-R3	(30)	175,262,336.99	51,880,548	175,960,490	4,425,996	2.53	39.8
357.00	UNDERGROUND CONDUIT		60-R4	0	3,524,684.97	924,722	2,599,963	57,388	1.63	45.3
358.00	UNDERGROUND CONDUCTORS AND DEVICES		50-S3	0	7,295,386.96	881,892	6,413,495	152,088	2.08	42.2
359.00	ROADS AND TRAILS		75-R4	0	2,576,201.29	993,569	1,582,632	31,723	1.23	49.9
	<b>TOTAL TRANSMISSION PLANT</b>				<b>948,182,505.39</b>	<b>252,454,682</b>	<b>923,621,556</b>	<b>21,986,055</b>	<b>2.32</b>	
	<b>DISTRIBUTION PLANT</b>									
360.40	LAND - EASEMENTS		75-R4	0	3,919,239.32	387,325	3,531,915	52,468	1.34	67.3
361.00	STRUCTURES AND IMPROVEMENTS		63-S1	(15)	28,833,810.29	8,187,808	24,971,074	497,230	1.72	50.2
362.00	STATION EQUIPMENT		43-R1.5	(10)	162,535,477.01	46,837,456	131,951,569	4,194,733	2.58	31.5
364.00	POLES, TOWERS AND FIXTURES		63-R3	(60)	497,678,991.49	138,251,042	658,035,344	13,408,462	2.69	49.1
365.00	OVERHEAD CONDUCTORS AND DEVICES		65-R3	(55)	319,701,302.67	101,368,487	394,168,533	7,856,503	2.46	50.2
366.00	UNDERGROUND CONDUIT		65-S2.5	(25)	144,282,581.99	44,284,515	136,068,713	2,626,090	1.82	51.8
367.00	UNDERGROUND CONDUCTORS AND DEVICES		40-S1.5	(25)	252,143,399.05	127,247,806	187,931,443	6,132,115	2.43	30.6
368.00	LINE TRANSFORMERS		50-R2.5	(10)	308,080,442.02	109,826,359	229,062,127	6,242,843	2.03	36.7
	<b>SERVICES</b>									
369.10	OVERHEAD		70-R4	(35)	66,511,466.03	33,730,790	56,059,690	1,103,488	1.66	50.8
369.20	UNDERGROUND - SPOKANE NETWORK		70-R4	(35)	8,600,892.21	1,660,864	9,950,340	160,900	1.87	61.8
369.30	UNDERGROUND - OTHER		70-R4	(35)	126,203,635.53	47,338,457	123,036,451	2,217,626	1.76	55.5
	TOTAL SERVICES				201,315,993.77	82,730,111	189,046,481	3,482,014	1.73	
	<b>METERS</b>									
370.10	IDAHO	12-2028	33-L1.5	(2)	24,506,399.42	16,172,372	8,824,155	1,364,365	5.57	6.5
370.30	WASHINGTON STANDARD		12-L2.5	(2)	1,027,480.24	296,841	751,189	80,758	7.86	9.3
370.40	WASHINGTON AMI		15-S2.5	(2)	59,447,402.71	8,551,329	52,085,022	4,478,602	7.53	11.6
	TOTAL METERS				84,981,282.37	25,020,541	61,660,366	5,923,725	6.97	
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES - CATALYST BUILDING		35-R3	0	604,986.51	23,632	581,354	17,318	2.86	33.6
	<b>ELECTRIC VEHICLE CHARGING STATION</b>									
371.01	RESIDENTIAL		10-S3	0	2,572,461.22	717,097	1,855,364	279,501	10.87	6.6
371.02	MULTI-UNIT DWELLINGS		10-S3	0	165,896.47	106,800	59,097	12,655	7.63	4.7
	TOTAL ELECTRIC VEHICLE CHARGING STATION				2,738,357.69	823,897	1,914,461	292,156	10.67	

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## AVISTA CORPORATION

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DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL (8)		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT	RATE (9)=(8)/(5)	
STREET LIGHTING AND SIGNAL SYSTEMS									
373.10	MERCURY VAPOR	33-S1	(15)	4,542,176.93	4,650,479	573,024	35,580	0.78	16.1
373.20	UNDERGROUND CONDUCTOR	33-S1	(15)	5,767,344.92	2,775,261	3,857,186	155,806	2.70	24.8
373.30	DECORATIVE AND METAL STANDARDS	33-S1	(15)	17,164,120.57	6,550,001	13,188,737	531,748	3.10	24.8
373.40	HIGH PRESSURE SODIUM VAPOR	33-S1	(15)	29,524,179.83	6,331,375	27,621,432	1,106,794	3.75	25.0
373.50	LED	33-S1	(15)	17,970,693.09	3,792,058	16,874,239	586,057	3.26	28.8
TOTAL STREET LIGHTING AND SIGNAL SYSTEMS				74,968,515.44	24,099,174	62,114,618	2,415,985	3.22	
<b>TOTAL DISTRIBUTION PLANT</b>				<b>2,081,784,379.62</b>	<b>709,088,152</b>	<b>2,081,037,998</b>	<b>53,141,642</b>	<b>2.55</b>	
<b>GENERAL PLANT</b>									
390.10	STRUCTURES AND IMPROVEMENTS - COMPANY	50-S1	(5)	17,871,784.76	2,401,202	16,364,172	368,082	2.06	44.5
OFFICE FURNITURE AND EQUIPMENT									
391.00	FURNITURE AND EQUIPMENT	15-SQ	0	33,038.66	2,141	30,898	2,203	6.67	14.0
391.10	COMPUTER HARDWARE	5-SQ	0	1,636,374.28	613,250	1,023,124	327,303	20.00	3.1
391.12	COMPUTER HARDWARE - AMI	5-SQ	0	326,249.47	163,115	163,134	65,254	20.00	2.5
TOTAL OFFICE FURNITURE AND EQUIPMENT				1,995,662.41	778,506	1,217,156	394,760	19.78	
TRANSPORTATION EQUIPMENT									
392.20	LIGHT TRUCKS	14-L2.5	10	8,069,708.69	4,208,989	3,053,749	336,680	4.17	9.1
392.30	MEDIUM TRUCKS	17-L2.5	10	25,968,428.69	11,001,930	12,369,656	990,508	3.81	12.5
392.40	HEAVY TRUCKS	20-R4	10	12,764,812.10	4,325,582	7,162,749	503,016	3.94	14.2
392.50	OTHER	16-L2	10	8,290,921.49	3,317,405	4,144,424	392,099	4.73	10.6
TOTAL TRANSPORTATION EQUIPMENT				55,093,870.97	22,853,905	26,730,578	2,222,303	4.03	
393.00	STORES EQUIPMENT	25-SQ	0	472,783.36	203,758	269,025	18,912	4.00	14.2
TOOLS, SHOP AND GARAGE EQUIPMENT									
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	7,396,275.89	2,134,054	5,262,222	369,582	5.00	14.2
394.10	ELECTRIC VEHICLE CHARGER	10-S2.5	0	117,230.09	61,134	56,096	11,147	9.51	5.0
TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT				7,513,505.98	2,195,188	5,318,318	380,729	5.07	
LABORATORY EQUIPMENT									
395.00	LABORATORY EQUIPMENT	15-SQ	0	2,901,500.20	485,994	2,415,506	193,434	6.67	12.5
395.12	LABORATORY EQUIPMENT - AMI	15-SQ	0	253,883.45	58,519	195,364	16,935	6.67	11.5
TOTAL LABORATORY EQUIPMENT				3,155,383.65	544,513	2,610,870	210,369	6.67	
POWER OPERATED EQUIPMENT									
396.30	MEDIUM TRUCKS	16-L2	0	4,329,903.21	3,171,982	1,157,921	158,345	3.66	7.3
396.40	HEAVY TRUCKS	24-S1	0	21,869,320.06	16,077,964	5,791,356	411,472	1.88	14.1
396.50	OTHER	16-S0	0	4,057,267.11	1,894,977	2,162,290	196,355	4.84	11.0
TOTAL POWER OPERATED EQUIPMENT				30,256,490.38	21,144,923	9,111,567	766,172	2.53	
COMMUNICATION EQUIPMENT									
397.00	COMMUNICATION EQUIPMENT	15-SQ	0	46,103,096.93	24,744,035	21,359,062	3,075,067	6.67	6.9
397.50	SUB INTEGRATION	15-SQ	0	3,537,825.37	655,984	2,881,841	235,914	6.67	12.2
397.60	DISTRIBUTION	15-SQ	0	563,964.48	41,387	522,577	37,616	6.67	13.9
TOTAL COMMUNICATION EQUIPMENT				50,204,886.78	25,441,406	24,763,480	3,348,597	6.67	
398.00	MISCELLANEOUS EQUIPMENT	10-SQ	0	288,548.57	135,498	153,051	28,842	10.00	5.3
<b>TOTAL GENERAL PLANT</b>				<b>166,852,916.86</b>	<b>75,698,901</b>	<b>86,538,217</b>	<b>7,738,766</b>	<b>4.64</b>	
<b>TOTAL DEPRECIABLE ELECTRIC PLANT</b>				<b>4,664,358,358.02</b>	<b>1,719,493,940</b>	<b>3,975,029,309</b>	<b>127,953,839</b>	<b>2.74</b>	

# Attachment B - Depreciation Summary Schedule

## AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(8)/(5)	
<b>GAS PLANT - WASHINGTON AND IDAHO</b>									
<b>NATURAL GAS STORAGE AND PROCESSING PLANT</b>									
350.20	RIGHTS OF WAY	65-R4	0	66,073.04	30,538	35,535	798	1.21	44.5
	STRUCTURES AND IMPROVEMENTS								
351.10	STRUCTURES AND IMPROVEMENTS	55-R2.5	(5)	1,934,672.05	617,856	1,413,550	31,045	1.60	45.5
351.20	COMPRESSOR STATION	55-R2.5	(5)	275,254.53	211,229	77,789	3,234	1.17	24.1
351.30	MEASURING AND REGULATING STATION	55-R2.5	(5)	52,850.07	41,396	14,096	586	1.11	24.1
351.40	OFFICE	55-R2.5	(5)	171,892.07	113,487	67,000	2,276	1.32	29.4
	TOTAL STRUCTURES AND IMPROVEMENTS			2,434,668.72	983,968	1,572,435	37,141	1.53	
	WELLS								
352.00	STORAGE WELLS	60-R4	0	17,514,187.79	6,392,534	11,121,654	257,465	1.47	43.2
352.20	RESERVOIRS	50-R4	0	203,330.47	100,040	103,290	3,858	1.90	26.8
352.30	NON-RECOVERABLE GAS	50-R4	0	5,359,690.41	3,880,450	1,479,240	45,788	0.85	32.3
	TOTAL WELLS			23,077,208.67	10,373,024	12,704,184	307,111	1.33	
353.00	LINES	65-R4	0	2,059,776.77	658,349	1,401,428	30,912	1.50	45.3
354.00	COMPRESSOR STATION EQUIPMENT	55-R4	0	14,950,425.57	4,095,122	10,855,304	265,347	1.77	40.9
355.00	MEASURING AND REGULATING EQUIPMENT	35-R3	0	1,559,281.17	900,020	659,261	19,345	1.24	34.1
356.00	PURIFICATION EQUIPMENT	35-S2.5	0	545,142.76	404,807	140,336	8,583	1.58	16.3
357.00	OTHER EQUIPMENT	45-R2	0	2,572,899.06	1,040,300	1,532,599	44,316	1.72	34.6
	<b>TOTAL NATURAL GAS STORAGE AND PROCESSING PLANT</b>			<b>47,265,475.76</b>	<b>18,486,129</b>	<b>28,901,082</b>	<b>713,563</b>	<b>1.51</b>	
<b>DISTRIBUTION PLANT</b>									
374.40	LAND - EASEMENTS	60-R4	0	668,024.19	55,211	612,813	11,343	1.70	54.0
375.00	STRUCTURES AND IMPROVEMENTS	45-R2	0	1,575,588.81	291,324	1,284,265	37,193	2.36	34.5
376.00	MAINS	55-R3	(20)	437,133,268.15	130,648,846	393,911,076	9,190,399	2.10	42.9
378.00	MEASURING AND REGULATING EQUIPMENT - GENERAL	32-R2	(15)	7,132,736.23	2,326,349	5,876,298	287,503	4.03	20.4
379.00	MEASURING AND REGULATING EQUIPMENT - CITY GATE	37-S0.5	(15)	6,602,678.34	2,162,723	5,430,357	208,581	3.16	26.0
380.00	SERVICES	52-R3	(25)	321,283,115.49	111,465,916	290,137,978	7,115,867	2.21	40.8
381.00	METERS								
	IDAHO	35-R1	(3)	31,937,722.14	10,715,075	22,180,779	881,397	2.76	25.2
	WASHINGTON	35-R1	(3)	52,741,984.87	10,165,030	44,159,214	1,636,498	3.10	27.0
	WASHINGTON AMI	15-S2.5	(3)	26,583,363.26	3,768,633	23,612,231	1,986,240	7.47	11.9
	TOTAL METERS			111,263,070.27	24,648,738	89,952,224	4,504,135	4.05	
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	65-R2.5	(15)	4,095,769.59	1,637,452	3,072,683	59,548	1.45	51.6
	<b>TOTAL DISTRIBUTION PLANT</b>			<b>889,754,251.07</b>	<b>273,236,558</b>	<b>790,277,694</b>	<b>21,414,569</b>	<b>2.41</b>	
<b>GENERAL PLANT</b>									
389.42	LAND EASEMENTS	50-R3	0	2,368.16	153	2,215	48	2.03	46.1
390.10	STRUCTURES AND IMPROVEMENTS - COMPANY	30-R3	(5)	25,396,990.63	3,026,959	23,639,881	899,941	3.54	26.3
391.10	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	5-SQ	0	143,319.84	68,080	75,240	28,668	20.00	2.6
	TRANSPORTATION EQUIPMENT								
392.20	LIGHT TRUCKS	14-L2.5	10	6,096,666.67	3,906,438	1,580,562	141,994	2.33	11.1
392.30	MEDIUM TRUCKS	17-L2.5	10	4,873,010.27	3,042,040	1,343,669	99,522	2.04	13.5
392.40	HEAVY TRUCKS	20-R4	10	3,098,038.40	1,477,241	1,310,993	86,722	2.80	15.1
392.50	OTHER	16-L2	10	1,680,103.22	764,833	747,260	68,600	4.08	10.9
	TOTAL TRANSPORTATION EQUIPMENT			15,747,818.56	9,190,553	4,982,484	396,838	2.52	
393.00	STORES EQUIPMENT	25-SQ	0	222,353.15	43,386	178,967	8,895	4.00	20.1
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	3,414,564.99	1,408,340	2,006,225	170,613	5.00	11.8
395.00	LABORATORY EQUIPMENT	15-SQ	0	160,329.45	60,441	99,889	10,690	6.67	9.3
395.12	LABORATORY EQUIPMENT - AMI	15-SQ	0	40,840.58	9,510	31,331	2,724	6.67	11.5
	POWER OPERATED EQUIPMENT								
396.40	HEAVY TRUCKS	24-S1	0	2,250,127.78	2,078,213	171,915	11,584	0.51	14.8
396.50	OTHER	16-S0	0	1,979,057.51	1,321,527	657,531	57,753	2.92	11.4
	TOTAL POWER OPERATED EQUIPMENT			4,229,185.29	3,399,739	829,446	69,337	1.64	

# Attachment B - Depreciation Summary Schedule

## AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL (8)		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT	RATE (9)=(8)/(5)	
397.00 COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED		FULLY ACCRUED 15-SQ	0	29.12 884,115.45	29 400,850	0 483,265	0 59,001	- 6.67	- 8.2
TOTAL COMMUNICATION EQUIPMENT				884,144.57	400,879	483,265	59,001	6.67	
397.12 COMMUNICATION EQUIPMENT - AMI		15-SQ	0	19,942.47	4,649	15,293	1,330	6.67	11.5
<b>TOTAL GENERAL PLANT</b>				<b>50,261,857.69</b>	<b>17,612,689</b>	<b>32,344,236</b>	<b>1,648,085</b>	<b>3.28</b>	
<b>TOTAL GAS PLANT - WASHINGTON AND IDAHO</b>				<b>987,281,584.52</b>	<b>309,335,376</b>	<b>851,523,012</b>	<b>23,776,217</b>	<b>2.41</b>	
<b>GAS PLANT - ALLOCATED ALL</b>									
391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE		5-SQ	0	333,341.25	195,625	137,716	66,655	20.00	2.1
392.20 TRANSPORTATION EQUIPMENT LIGHT TRUCKS		14-L2.5	10	50,237.38	5,687	39,527	3,160	6.29	12.5
392.50 OTHER		16-L2	10	46,950.20	6,893	35,362	2,798	5.96	12.6
TOTAL TRANSPORTATION EQUIPMENT				97,187.58	12,580	74,889	5,958	6.13	
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT		20-SQ	0	5,671,193.25	1,743,687	3,927,506	283,456	5.00	13.9
395.00 LABORATORY EQUIPMENT		15-SQ	0	233,215.60	106,892	126,324	15,546	6.67	8.1
397.00 COMMUNICATION EQUIPMENT		15-SQ	0	282,919.85	123,150	159,770	18,869	6.67	8.5
<b>TOTAL GAS PLANT - ALLOCATED ALL</b>				<b>6,617,857.53</b>	<b>2,181,934</b>	<b>4,426,205</b>	<b>390,484</b>	<b>5.90</b>	
<b>GAS PLANT - OREGON</b>									
<b>NATURAL GAS STORAGE AND PROCESSING PLANT</b>									
350.20 RIGHTS OF WAY		65-R4	0	668.75	24	645	12	1.79	53.8
351.10 STRUCTURES AND IMPROVEMENTS STRUCTURES AND IMPROVEMENTS		55-R2.5	(5)	24,172.36	740	24,641	534	2.21	46.1
351.20 COMPRESSOR STATION		55-R2.5	(5)	264.37	60	218	5	1.89	43.6
351.40 OFFICE		55-R2.5	(5)	109,010.23	14,174	100,286	1,892	1.74	53.0
TOTAL STRUCTURES AND IMPROVEMENTS				133,446.96	14,974	125,145	2,431	1.82	
352.00 WELLS STORAGE WELLS		60-R4	0	1,429,957.69	225,365	1,204,593	24,801	1.73	48.6
352.20 RESERVOIRS		50-R4	0	1,464,161.54	289,164	1,174,998	29,786	2.03	39.4
352.30 NON-RECOVERABLE GAS		50-R4	0	450,620.15	119,553	331,067	8,806	1.95	37.6
TOTAL WELLS				3,344,739.38	634,081	2,710,658	63,393	1.90	
353.00 LINES		65-R4	0	170,744.96	20,080	150,665	2,787	1.63	54.1
354.00 COMPRESSOR STATION EQUIPMENT		55-R4	0	3,235,659.23	737,036	2,498,624	59,068	1.83	42.3
355.00 MEASURING AND REGULATING EQUIPMENT		35-R3	0	151,373.35	95,213	56,160	1,643	1.09	34.2
356.00 PURIFICATION EQUIPMENT		35-S2.5	0	15,105.70	543	14,562	569	3.77	25.6
357.00 OTHER EQUIPMENT		45-R2	0	128,959.60	15,368	113,592	2,696	2.09	42.1
<b>TOTAL NATURAL GAS STORAGE AND PROCESSING PLANT</b>				<b>7,180,697.93</b>	<b>1,517,319</b>	<b>5,670,051</b>	<b>132,599</b>	<b>1.85</b>	
<b>DISTRIBUTION PLANT</b>									
374.40 LAND - EASEMENTS		60-R4	0	609,830.41	74,603	535,228	10,174	1.67	52.6
375.00 STRUCTURES AND IMPROVEMENTS		45-R2	0	671,976.30	97,332	574,644	17,232	2.56	33.3
376.00 MAINS		55-R3	(20)	269,917,387.93	78,205,577	245,695,289	5,693,794	2.11	43.2
378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL		32-R2	(15)	6,117,036.85	1,525,043	5,509,549	245,758	4.02	22.4
379.00 MEASURING AND REGULATING EQUIPMENT - CITY GATE		37-S0.5	(15)	3,349,996.01	608,442	3,244,054	107,754	3.22	30.1
380.00 SERVICES		52-R3	(25)	130,250,005.03	47,528,304	115,284,202	2,796,194	2.15	41.2
381.00 METERS		35-R1	(3)	55,834,070.65	9,053,002	48,456,091	1,864,518	3.34	26.0
385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT		65-R2.5	(15)	2,476,547.94	871,753	1,976,277	35,678	1.44	55.4
387.00 OTHER EQUIPMENT		18-SQ	0	539.29	539	0	0	-	-
<b>TOTAL DISTRIBUTION PLANT</b>				<b>469,227,390.41</b>	<b>137,964,595</b>	<b>421,275,334</b>	<b>10,771,102</b>	<b>2.30</b>	



# Attachment B - Depreciation Summary Schedule

## AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL (8)		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT	RATE (9)=(8)/(5)	
<b>GENERAL PLANT</b>									
390.10	STRUCTURES AND IMPROVEMENTS - COMPANY			4,111,073.85	1,937,601	2,379,026	138,479	3.37	17.2
391.10	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	30-R3 5-SQ	(5) 0	12,222.51	6,111	6,112	2,445	20.00	2.5
TRANSPORTATION EQUIPMENT									
392.20	LIGHT TRUCKS	14-L2.5	10	3,285,771.20	1,271,000	1,686,194	180,854	5.50	9.3
392.30	MEDIUM TRUCKS	17-L2.5	10	1,181,335.73	642,544	420,659	34,201	2.90	12.3
392.50	OTHER	16-L2	10	230,653.00	41,739	165,849	13,500	5.85	12.3
	TOTAL TRANSPORTATION EQUIPMENT			4,697,759.93	1,955,283	2,272,702	228,555	4.87	
393.00	STORES EQUIPMENT	25-SQ	0	20,791.82	17,010	3,782	831	4.00	4.6
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	962,772.04	512,505	450,267	48,105	5.00	9.4
395.00	LABORATORY EQUIPMENT	15-SQ	0	18,586.31	3,104	15,483	1,239	6.67	12.5
396.50	POWER OPERATED EQUIPMENT - OTHER	16-S0	0	43,833.95	44,378	(544)	0	-	-
397.00	COMMUNICATION EQUIPMENT	15-SQ	0	766,396.89	417,995	348,402	51,090	6.67	6.8
398.00	MISCELLANEOUS EQUIPMENT								
	FULLY ACCRUED			2,367.16	2,367	0	0	-	-
	AMORTIZED	10-SQ	0	6,732.60	338	6,395	673	10.00	9.5
	TOTAL MISCELLANEOUS EQUIPMENT			9,099.76	2,705	6,395	673	7.40	
<b>TOTAL GENERAL PLANT</b>				<b>10,642,537.06</b>	<b>4,896,692</b>	<b>5,481,625</b>	<b>471,417</b>	<b>4.43</b>	
<b>TOTAL GAS PLANT - OREGON</b>				<b>487,050,625.40</b>	<b>144,378,605</b>	<b>432,427,010</b>	<b>11,375,118</b>	<b>2.34</b>	
<b>TOTAL DEPRECIABLE GAS PLANT</b>				<b>1,480,950,067.45</b>	<b>455,895,915</b>	<b>1,288,376,227</b>	<b>35,541,819</b>	<b>2.40</b>	
<b>COMMON PLANT</b>									
LAND AND LAND RIGHTS									
389.30	REMOVING PROPERTY OF OTHERS	65-R4	0	3,623,332.00	269,423	3,353,909	60,342	1.67	55.6
389.40	LAND EASEMENTS	65-R4	0	139,115.16	38,188	100,928	1,752	1.26	57.6
	TOTAL LAND AND LAND RIGHTS			3,762,447.16	307,610	3,454,837	62,094	1.65	
390.10	STRUCTURES AND IMPROVEMENTS - COMPANY	50-R2	(10)	159,324,485.81	14,881,363	160,375,571	3,907,317	2.45	41.0
391.00	OFFICE FURNITURE AND EQUIPMENT								
	OFFICE FURNITURE AND EQUIPMENT	15-SQ	0	18,575,154.04	8,200,041	10,375,113	1,238,375	6.67	8.4
391.10	COMPUTER HARDWARE								
	FULLY ACCRUED			491,370.77	491,371	0	0	-	-
	AMORTIZED	5-SQ	0	60,938,463.23	31,980,000	28,958,463	12,188,335	20.00	2.4
	TOTAL COMPUTER HARDWARE			61,429,834.00	32,471,371	28,958,463	12,188,335	19.84	
391.12	COMPUTER HARDWARE - AMI	5-SQ	0	4,963,598.74	3,366,842	1,596,757	992,720	20.00	1.6
391.13	COMPUTER HARDWARE - MDM	5-SQ	0	2,637,348.63	2,110,000	527,349	527,349	20.00	1.0
	TOTAL OFFICE FURNITURE AND EQUIPMENT			87,605,935.41	46,148,254	41,457,682	14,946,779	17.06	
TRANSPORTATION EQUIPMENT									
392.10	AUTOS	11-S2.5	10	84,739.91	124,957	(48,691)	0	-	-
392.20	LIGHT TRUCKS	14-L2.5	10	4,591,051.25	3,174,966	956,980	85,627	1.87	11.2
392.30	MEDIUM TRUCKS	17-L2.5	10	1,580,580.40	1,068,461	354,061	25,537	1.62	13.9
392.40	HEAVY TRUCKS	20-R4	10	426,366.29	25,177	358,552	25,584	6.00	14.0
392.50	OTHER	16-L2	10	1,115,851.05	679,047	325,219	25,415	2.28	12.8
392.60	AIRPLANE	12-S1.5	30	6,566,805.61	3,824,370	69,089	1,36	8.7	
	TOTAL TRANSPORTATION EQUIPMENT			14,365,394.71	8,896,979	2,718,515	251,251	1.75	
393.00	STORES EQUIPMENT	25-SQ	0	5,342,387.50	1,472,196	3,870,192	213,648	4.00	18.1
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	16,889,163.44	6,491,747	10,397,417	844,203	5.00	12.3
395.00	LABORATORY EQUIPMENT	15-SQ	0	1,507,790.94	489,589	1,018,202	100,503	6.67	10.1
POWER OPERATED EQUIPMENT									
396.30	MEDIUM TRUCKS	16-L2	0	59,501.89	59,502	0	0	-	-
396.50	OTHER	16-S0	0	1,930,686.55	1,371,845	558,842	62,577	3.24	8.9
	TOTAL POWER OPERATED EQUIPMENT			1,990,188.44	1,431,347	558,842	62,577	3.14	

# Attachment B - Depreciation Summary Schedule

## AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(8)/(5)	
COMMUNICATION EQUIPMENT									
397.00 COMMUNICATION EQUIPMENT		15-SQ	0	93,404,872.21	31,936,150	61,468,722	6,228,381	6.67	9.9
397.12 AMI		15-SQ	0	7,530,512.10	1,631,234	5,899,278	502,392	6.67	11.7
397.20 PORTABLE		10-SQ	0	3,516,923.10	2,199,421	1,317,502	351,560	10.00	3.7
TOTAL COMMUNICATION EQUIPMENT				104,452,307.41	35,766,806	68,685,502	7,082,333	6.78	
398.00 MISCELLANEOUS EQUIPMENT		10-SQ	0	707,381.78	402,250	305,132	70,744	10.00	4.3
<b>TOTAL DEPRECIABLE COMMON PLANT</b>				<b>395,947,482.60</b>	<b>116,288,140</b>	<b>292,841,892</b>	<b>27,541,449</b>	<b>6.96</b>	
<b>RESERVE ADJUSTMENT FOR AMORTIZATION - ELECTRIC PLANT</b>									
391.00 OFFICE FURNITURE AND EQUIPMENT					(120)		24	**	
391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE					222,255		(44,451)	**	
391.12 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE					(54,649)		10,930	**	
393.00 STORES EQUIPMENT					(33,298)		6,660	**	
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT					(117,000)		23,400	**	
395.00 LABORATORY EQUIPMENT					286,400		(57,280)	**	
395.12 LABORATORY EQUIPMENT - AMI					40,100		(8,020)	**	
397.00 COMMUNICATION EQUIPMENT					(1,610,000)		322,000	**	
397.50 COMMUNICATION EQUIPMENT - SUB INTEGRATION					(284,000)		56,800	**	
397.60 COMMUNICATION EQUIPMENT - DISTRIBUTION					(8,452)		1,690	**	
398.00 MISCELLANEOUS EQUIPMENT					4,865		(973)	**	
<b>TOTAL RESERVE FOR AMORTIZATION - ELECTRIC PLANT</b>					<b>(1,553,899)</b>		<b>310,780</b>		
<b>RESERVE ADJUSTMENT FOR AMORTIZATION - GAS PLANT - WASHINGTON AND IDAHO</b>									
391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE					161,492		(32,298)	**	
393.00 STORES EQUIPMENT					(3,250)		650	**	
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT					(67,400)		13,480	**	
395.00 LABORATORY EQUIPMENT					19,568		(3,914)	**	
395.12 LABORATORY EQUIPMENT - AMI					(320)		64	**	
397.00 COMMUNICATION EQUIPMENT					(98,015)		19,603	**	
397.12 COMMUNICATION EQUIPMENT - AMI					(730)		146	**	
<b>TOTAL RESERVE FOR AMORTIZATION - GAS PLANT - WASHINGTON AND IDAHO</b>					<b>11,345</b>		<b>(2,269)</b>		
<b>RESERVE ADJUSTMENT FOR AMORTIZATION - GAS PLANT - ALLOCATED ALL</b>									
391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE					(23,872)		4,774	**	
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT					163,400		(32,680)	**	
395.00 LABORATORY EQUIPMENT					1,450		(290)	**	
397.00 COMMUNICATION EQUIPMENT					(22,870)		4,574	**	
<b>TOTAL RESERVE FOR AMORTIZATION - GAS PLANT - ALLOCATED ALL</b>					<b>118,108</b>		<b>(23,622)</b>		
<b>RESERVE ADJUSTMENT FOR AMORTIZATION - GAS PLANT - OREGON</b>									
391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE					(39)		8	**	
393.00 STORES EQUIPMENT					(2,540)		508	**	
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT					136,761		(27,352)	**	
395.00 LABORATORY EQUIPMENT					(39)		8	**	
397.00 COMMUNICATION EQUIPMENT					274,597		(54,919)	**	
398.00 MISCELLANEOUS EQUIPMENT					(825)		165	**	
<b>TOTAL RESERVE FOR AMORTIZATION - GAS PLANT - OREGON</b>					<b>407,915</b>		<b>(81,582)</b>		

# Attachment B - Depreciation Summary Schedule

## AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
<b>RESERVE ADJUSTMENT FOR AMORTIZATION - COMMON PLANT</b>									
391.00					4,290,000		(858,000)	**	
391.10					9,461,027		(1,892,205)	**	
391.12					(249,166)		49,833	**	
391.13					346,129		(69,226)	**	
393.00					134,000		(26,800)	**	
394.00					137,000		(27,400)	**	
395.00					236,500		(47,300)	**	
397.00					(8,500,000)		1,700,000	**	
397.12					(438,789)		87,758	**	
397.20					1,511,650		(302,330)	**	
398.00					301,442		(60,288)	**	
					<u>7,229,793</u>		<u>(1,445,958)</u>		
<b>TOTAL RESERVE FOR AMORTIZATION - COMMON PLANT</b>									
<b>TOTAL DEPRECIABLE ELECTRIC, GAS AND COMMON PLANT</b>					<u>6,541,255,908.07</u>	<u>2,297,891,258</u>	<u>5,556,247,428</u>		2.90
<b>AMORTIZABLE AND LAND - ELECTRIC PLANT</b>									
302.00				46,749,053.98	15,137,411				
303.00				7,494,383.92	2,004,315				
303.10				26,547,593.96	12,553,034				
303.13				1,768,920.12	189,115				
303.35				4,470,355.82	642,365				
310.20				3,430,297.19					
317.00				15,536,252.10	2,787,806				
330.20				6,980,599.56					
330.21				5,989,376.79					
330.22				1,328,873.64	(79,240)				
330.25				4,113,031.49					
330.45				175,981.22					
340.20				905,167.67					
347.00				351,681.62	104,106				
350.20				7,208,600.59					
360.11				9,544,433.56					
360.20				8,945,301.21					
360.50				367,850.00					
370.30					(20,369,298)				
389.20				885,665.10					
390.20				2,359,388.70	747,563				
<b>TOTAL AMORTIZABLE AND LAND - ELECTRIC PLANT</b>					<u>155,152,808.24</u>	<u>13,717,176</u>			
<b>AMORTIZABLE AND LAND - GAS PLANT - WASHINGTON AND IDAHO</b>									
303.00				1,794,111.29	436,894				
350.10				413,240.40					
374.20				88,594.70					
381.00					(4,107,087)				
389.20				3,071,016.65					
<b>TOTAL AMORTIZABLE AND LAND - GAS PLANT - WASHINGTON AND IDAHO</b>					<u>5,366,963.04</u>	<u>(3,670,193)</u>			
<b>AMORTIZABLE AND LAND - GAS PLANT - ALLOCATED ALL</b>									
303.10				450,194.49	177,509				
350.10				899,489.94					
<b>TOTAL AMORTIZABLE AND LAND - GAS PLANT - ALLOCATED ALL</b>					<u>1,349,684.43</u>	<u>177,509</u>			
<b>AMORTIZABLE AND LAND - GAS PLANT - OREGON</b>									
303.00				425,950.62	120,960				
304.00				59,923.87					
350.10				784.49					
374.20				217,817.94					
389.20				845,516.91					
<b>TOTAL AMORTIZABLE AND LAND - GAS PLANT - OREGON</b>					<u>1,549,993.83</u>	<u>120,960</u>			

# Attachment B - Depreciation Summary Schedule

## AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(8)/(5)	
<b>AMORTIZABLE AND LAND - COMMON PLANT</b>									
303.00	MISCELLANEOUS INTANGIBLE PLANT			6,416,550.79	4,759,832				
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 2 YEAR LIFE			321,950.47	57,006				
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 3 YEAR LIFE			7,429,923.59	576,601				
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 5 YEAR LIFE			174,435,158.14	94,998,734				
303.11	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 15 YEAR LIFE (COMPASS)			100,831,203.22	47,502,940				
303.12	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 12.5 YEAR LIFE (MDM)			30,329,509.30	10,189,359				
303.13	MISCELLANEOUS INTANGIBLE PLANT - SAAS - 2 YEAR LIFE			67,095.71	18,582				
303.13	MISCELLANEOUS INTANGIBLE PLANT - SAAS - 3 YEAR LIFE			595,584.50	56,688				
303.13	MISCELLANEOUS INTANGIBLE PLANT - SAAS - 5 YEAR LIFE			6,554,460.92	496,413				
389.20	LAND			10,148,559.81					
<b>TOTAL AMORTIZABLE AND LAND - COMMON PLANT</b>				<b>337,129,996.45</b>	<b>158,656,155</b>				
<b>TOTAL ELECTRIC, GAS AND COMMON PLANT</b>				<b>7,041,805,354.06</b>	<b>2,466,892,865</b>				

\* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.  
 \*\* 5-YEAR AMORTIZATION OF RESERVE RELATED TO AMORTIZATION ACCOUNTING.

NOTE: FUTURE ADDITIONS FOR IDAHO AMI METERS WILL USE A RATE OF 7.03% BASED ON A 15-S2.5 SURVIVOR CURVE AND (2) NET SALVAGE PERCENT.

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

**Attachment B-1: Change in Depreciation  
Expense by FERC Account**

Attachment B-1: Change in Depreciation Expense By FERC Account

Functional Area	Depr Group	Existing Rate	Proposed Rate	Direct					Allocated						
				Impact (\$) on Change in Depreciation Rates					Impact (\$) on Change in Depreciation Rates						
				WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon		
E Distribution	ED.AN.362000	2.680%	2.580%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,926)	\$ -	\$ (1,287)	\$ -	\$ -
E Distribution	ED.AN.370000	2.890%	7.860%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,190	\$ -	\$ 2,614	\$ -	\$ -
E Distribution	ED.ID.360400	1.340%	1.340%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.ID.361000	1.720%	1.720%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.ID.362000	2.680%	2.580%	\$ -	\$ -	\$ -	\$ (52,154)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.ID.364000	2.570%	2.690%	\$ -	\$ -	\$ 208,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.ID.365000	2.450%	2.460%	\$ -	\$ -	\$ 11,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.ID.366000	2.140%	1.820%	\$ -	\$ -	\$ (155,789)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.ID.367000	2.990%	2.430%	\$ -	\$ -	\$ (467,781)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.ID.368000	2.160%	2.030%	\$ -	\$ -	\$ (123,341)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.ID.369100	2.080%	1.660%	\$ -	\$ -	\$ (96,749)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.ID.369200	2.160%	1.870%	\$ -	\$ -	\$ (14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.ID.369300	2.060%	1.760%	\$ -	\$ -	\$ (138,906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.ID.370000	9.060%	5.570%	\$ -	\$ -	\$ (855,273)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.ID.373100	0.990%	0.780%	\$ -	\$ -	\$ (3,452)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.ID.373200	2.010%	2.700%	\$ -	\$ -	\$ 15,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.ID.373300	2.610%	3.100%	\$ -	\$ -	\$ 32,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.ID.373400	3.040%	3.750%	\$ -	\$ -	\$ 77,926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.ID.373500	3.170%	3.260%	\$ -	\$ -	\$ 4,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.361000	1.720%	1.720%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.362000	2.680%	2.680%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.364000	2.570%	2.570%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.365000	2.450%	2.450%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.366000	2.140%	2.140%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.367000	2.990%	2.990%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.368000	2.160%	2.160%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.369100	2.080%	2.080%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.369300	2.060%	2.060%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.370000	9.060%	5.570%	\$ -	\$ -	\$ (9)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.373200	2.010%	2.010%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.373400	3.040%	3.040%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.360400	1.340%	1.340%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.361000	1.720%	1.720%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.362000	2.680%	2.580%	\$ (106,626)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.363000	6.800%	6.800%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.364000	2.470%	2.690%	\$ 712,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.365000	2.270%	2.460%	\$ 382,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.366000	1.561%	1.820%	\$ 247,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.367000	3.440%	2.430%	\$ (1,702,571)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.368000	2.160%	2.030%	\$ (277,160)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.369100	2.080%	1.660%	\$ (182,589)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.369200	2.160%	1.870%	\$ (24,929)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.369300	2.060%	1.760%	\$ (239,697)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.370000	2.890%	7.860%	\$ 43,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.370121	7.030%	7.530%	\$ 297,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.371000	2.570%	10.870%	\$ 47,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.371003	2.500%	2.856%	\$ 2,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.371010	10.360%	10.870%	\$ 6,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.371020	10.350%	7.630%	\$ (4,512)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Attachment B-1: Change in Depreciation Expense By FERC Account

				Direct					Allocated					
				Impact (\$) on Change in Depreciation Rates					Impact (\$) on Change in Depreciation Rates					
				Existing Rate	Proposed Rate	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas
E Distribution	ED.WA.371030	10.350%	10.870%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.371040	10.350%	10.870%	\$ 3,779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.373100	0.990%	0.780%	\$ (6,086)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.373200	2.010%	2.700%	\$ 23,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.373300	2.610%	3.100%	\$ 51,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.373400	3.040%	3.750%	\$ 131,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.373500	3.170%	3.260%	\$ 12,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>E Distribution Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.AN.375000	1.880%	2.360%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.AN.376000	2.280%	2.100%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,044)	\$ -	\$ (1,490)	\$ -
G Distribution	GD.AN.378000	3.370%	4.030%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.AN.379000	2.660%	3.160%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.ID.374400	1.660%	1.700%	\$ -	\$ -	\$ -	\$ -	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.ID.375000	1.880%	2.360%	\$ -	\$ -	\$ -	\$ -	\$ 3,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.ID.376000	2.280%	2.100%	\$ -	\$ -	\$ -	\$ -	\$ (260,851)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.ID.378000	3.370%	4.030%	\$ -	\$ -	\$ -	\$ -	\$ 16,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.ID.379000	2.660%	3.160%	\$ -	\$ -	\$ -	\$ -	\$ 23,299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.ID.380000	2.450%	2.210%	\$ -	\$ -	\$ -	\$ -	\$ (240,997)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.ID.381000	2.180%	2.760%	\$ -	\$ -	\$ -	\$ -	\$ 185,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.ID.385000	1.730%	1.450%	\$ -	\$ -	\$ -	\$ -	\$ (2,985)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.OR.374400	1.660%	1.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.OR.375000	2.040%	2.560%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,494	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.OR.376000	1.890%	2.110%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 593,818	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.OR.378000	3.200%	4.020%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,160	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.OR.379000	2.740%	3.220%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,080	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.OR.380000	2.090%	2.150%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,150	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.OR.381000	3.360%	3.340%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,167)	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.OR.385000	1.430%	1.440%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 248	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.WA.374400	1.660%	1.700%	\$ -	\$ 198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.WA.375000	1.880%	2.360%	\$ -	\$ 4,439	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.WA.376000	2.220%	2.100%	\$ -	\$ (347,637)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.WA.378000	3.370%	4.030%	\$ -	\$ 30,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.WA.379000	2.660%	3.160%	\$ -	\$ 9,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.WA.380000	2.300%	2.210%	\$ -	\$ (198,781)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.WA.381000	3.090%	3.100%	\$ -	\$ 5,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.WA.381121	7.030%	7.470%	\$ -	\$ 116,967	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.WA.385000	1.360%	1.450%	\$ -	\$ 2,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>G Distribution Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.389300	1.770%	1.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,692)	\$ (527)	\$ (852)	\$ (201)	\$ (327)
General	CD.AA.389400	0.200%	1.260%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 488	\$ 152	\$ 246	\$ 58	\$ 94
General	CD.AA.390100	2.170%	2.450%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,417	\$ 52,750	\$ 85,341	\$ 20,144	\$ 32,710
General	CD.AA.391000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.391100	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.391101	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.391120	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.391121	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.391700	3.700%	3.700%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.393000	4.000%	4.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.394000	5.000%	5.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Attachment B-1: Change in Depreciation Expense By FERC Account

Functional Area	Depr Group	Existing Rate	Proposed Rate	Direct					Allocated						
				Impact (\$) on Change in Depreciation Rates					Impact (\$) on Change in Depreciation Rates						
				WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon		
General	CD.AA.395000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.397000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.397200	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.397700	9.840%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.398000	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AN.389300	1.770%	1.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AN.389400	0.200%	1.260%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AN.390100	2.170%	2.450%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AN.391100	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AN.393000	4.000%	4.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AN.394000	5.000%	5.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AN.395000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AN.397000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AN.397200	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AN.398000	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.ID.390100	2.170%	2.450%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.ID.391000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.ID.391100	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.ID.393000	4.000%	4.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.ID.394000	5.000%	5.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.ID.395000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.ID.397000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.ID.397200	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.ID.398000	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.390100	2.170%	2.450%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.391000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.391100	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.391121	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.393000	4.000%	4.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.394000	5.000%	5.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.395000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.397000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.397121	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.397200	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.398000	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.AN.390100	1.900%	2.060%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.AN.390200	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.AN.391100	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.AN.393000	4.000%	4.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.AN.394000	5.000%	5.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.AN.394100	10.540%	9.510%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.AN.395000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.AN.397000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.AN.397500	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.AN.398000	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.ID.390100	1.900%	2.060%	\$ -	\$ -	\$ -	4,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.ID.391000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.ID.393000	4.000%	4.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.ID.394000	5.000%	5.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Attachment B-1: Change in Depreciation Expense By FERC Account

				Direct						Allocated					
				Impact (\$) on Change in Depreciation Rates						Impact (\$) on Change in Depreciation Rates					
Functional Area	Depr Group	Existing Rate	Proposed Rate	WA		Idaho		Oregon		WA		Idaho		Oregon	
				Electric	Natural Gas	Electric	Natural Gas	Electric	Natural Gas	Electric	Natural Gas	Electric	Natural Gas	Electric	Natural Gas
General	ED.ID.395000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.ID.397000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.ID.397500	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.ID.397600	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.ID.398000	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.MT.397000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.MT.397500	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.WA.390100	1.900%	2.060%	\$ 13,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.WA.391000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.WA.391100	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.WA.391121	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.WA.393000	4.000%	4.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.WA.394000	5.000%	5.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.WA.395000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.WA.395121	14.290%	14.290%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.WA.397000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.WA.397500	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.WA.397600	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.AA.391000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.AA.391100	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.AA.394000	5.000%	5.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.AA.395000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.AA.397000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.AN.391100	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.AN.394000	5.000%	5.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.AN.395000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.AN.397000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.AN.397200	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.AN.398000	10.390%	10.390%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.ID.394000	5.000%	5.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.ID.395000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.ID.397000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.OR.390100	2.450%	3.370%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,822	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.OR.391100	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.OR.393000	4.000%	4.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.OR.394000	5.000%	5.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.OR.395000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.OR.397000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.OR.397200	63.850%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.OR.398000	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.WA.389421	2.010%	2.010%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.WA.390100	3.590%	3.540%	\$ -	\$ (12,698)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.WA.391100	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.WA.393000	4.000%	4.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.WA.394000	5.000%	5.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.WA.395000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.WA.395121	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.WA.397000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	GD.WA.397121	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Attachment B-1: Change in Depreciation Expense By FERC Account

Functional Area	Depr Group	Existing Rate	Proposed Rate	Direct					Allocated												
				Impact (\$) on Change in Depreciation Rates					Impact (\$) on Change in Depreciation Rates												
				WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon								
<b>General Total</b>				\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	CD.AA.303000	6.667%	6.667%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	CD.AA.303100	20.000%	20.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	CD.AA.303101	#####	100.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	CD.AA.303102	50.000%	50.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	CD.AA.303103	33.333%	33.333%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	CD.AA.303115	6.667%	6.667%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	CD.AA.303120	8.000%	8.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	CD.AA.303121	20.000%	20.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	CD.AA.303132	50.000%	50.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	CD.AA.303133	33.333%	33.333%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	CD.AA.303135	20.000%	20.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	CD.AN.303000	1.818%	1.818%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	CD.AN.303100	20.000%	20.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	CD.WA.303100	20.000%	20.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	CD.WA.303121	20.000%	20.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	ED.AN.302000	2.186%	2.186%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	ED.AN.303000	1.818%	1.818%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	ED.AN.303100	20.000%	20.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	ED.AN.303130	20.000%	20.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	ED.AN.303133	33.333%	33.333%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	ED.AN.303345	3.200%	3.200%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	ED.AN.303350	2.000%	2.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	ED.WA.302000	4.000%	4.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	ED.WA.303000	1.818%	1.818%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	ED.WA.303100	20.000%	20.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	ED.WA.303121	20.000%	20.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	GD.AA.303100	20.000%	20.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	GD.ID.303000	1.818%	1.818%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	GD.OR.303000	1.818%	1.818%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Intangibles	GD.WA.303000	1.818%	1.818%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Intangibles Total</b>				\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.AN.331000	2.090%	1.570%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(54)	\$	-	\$	(28)	\$	-
Production - Hydro	ED.AN.334000	3.110%	3.110%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.CG.330300	1.900%	1.850%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(2,223)	\$	-	\$	(1,169)	\$	-
Production - Hydro	ED.CG.330310	1.500%	1.500%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.CG.330400	3.150%	2.070%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(2,590)	\$	-	\$	(1,362)	\$	-
Production - Hydro	ED.CG.330410	1.660%	1.770%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,436	\$	-	\$	755	\$	-
Production - Hydro	ED.CG.331000	1.470%	1.910%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	67,570	\$	-	\$	35,543	\$	-
Production - Hydro	ED.CG.331100	2.010%	1.950%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(12)	\$	-	\$	(7)	\$	-
Production - Hydro	ED.CG.331200	2.120%	2.290%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,622	\$	-	\$	1,379	\$	-
Production - Hydro	ED.CG.331260	1.310%	1.690%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	94	\$	-	\$	50	\$	-
Production - Hydro	ED.CG.332000	1.730%	1.710%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(3,518)	\$	-	\$	(1,850)	\$	-
Production - Hydro	ED.CG.332100	2.230%	2.050%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(19,290)	\$	-	\$	(10,147)	\$	-
Production - Hydro	ED.CG.332150	2.250%	2.140%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(1,077)	\$	-	\$	(567)	\$	-
Production - Hydro	ED.CG.332200	1.900%	1.560%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(229)	\$	-	\$	(120)	\$	-
Production - Hydro	ED.CG.333000	2.590%	2.340%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(76,785)	\$	-	\$	(40,390)	\$	-
Production - Hydro	ED.CG.334000	2.100%	2.710%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	69,483	\$	-	\$	36,549	\$	-
Production - Hydro	ED.CG.335000	1.420%	1.600%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,275	\$	-	\$	3,301	\$	-

Attachment B-1: Change in Depreciation Expense By FERC Account

Functional Area	Depr Group	Existing Rate	Proposed Rate	Direct					Allocated											
				Impact (\$) on Change in Depreciation Rates					Impact (\$) on Change in Depreciation Rates											
				WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon							
Production - Hydro	ED.CG.335100	1.350%	1.200%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.CG.335150	2.490%	2.370%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.CG.335200	2.310%	1.440%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.CG.336000	2.000%	1.270%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LF.330100	1.990%	1.990%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LF.330300	1.660%	1.250%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LF.330400	0.280%	0.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LF.331000	1.870%	2.320%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LF.332000	1.170%	1.490%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LF.332200	1.400%	1.160%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LF.332000	2.210%	2.540%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LF.334000	2.720%	2.990%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LF.335000	1.800%	2.400%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LL.330300	1.470%	1.340%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LL.330400	2.290%	0.120%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LL.331000	1.950%	2.690%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LL.331100	0.240%	0.310%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LL.331200	2.720%	2.690%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LL.332000	2.050%	1.950%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LL.332100	2.850%	2.890%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LL.332200	0.650%	0.330%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LL.333000	0.450%	0.260%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LL.334000	0.850%	1.600%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LL.335000	1.690%	2.200%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LL.335150	1.220%	3.120%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LL.335200	2.310%	3.180%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LL.336000	2.620%	2.620%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.MS.331000	1.790%	1.830%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.MS.331100	2.920%	2.920%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.MS.331200	2.470%	2.380%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.MS.332000	1.910%	1.900%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.MS.333000	2.220%	2.130%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.MS.334000	3.660%	3.740%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.MS.335000	2.300%	2.160%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.MS.336000	2.890%	2.510%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.NM.330300	0.680%	0.580%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.NM.330400	1.020%	0.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.NM.331000	2.310%	2.510%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.NM.331200	2.510%	2.340%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.NM.332000	2.350%	2.880%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.NM.332100	1.670%	2.540%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.NM.332150	2.520%	2.530%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.NM.332200	1.840%	3.400%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.NM.333000	2.580%	3.170%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.NM.334000	2.920%	3.310%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.NM.335000	2.680%	2.860%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.NM.335200	2.310%	2.740%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.NM.336000	2.700%	2.350%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.NR.330300	1.780%	1.740%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Attachment B-1: Change in Depreciation Expense By FERC Account

				Direct					Allocated						
				Impact (\$) on Change in Depreciation Rates					Impact (\$) on Change in Depreciation Rates						
				Existing Rate	Proposed Rate	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon
Functional Area	Depr Group														
Production - Hydro	ED.NR.330400	1.680%	1.550%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.NR.330410	1.460%	1.410%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.NR.331000	1.760%	1.820%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.NR.331100	2.440%	2.460%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.NR.331150	2.440%	2.460%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.NR.331200	2.560%	2.460%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.NR.331260	2.170%	2.120%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.NR.332000	1.740%	1.700%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.NR.332100	2.180%	1.990%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.NR.332150	2.220%	1.880%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.NR.332200	2.750%	2.290%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.NR.333000	2.410%	2.200%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.NR.334000	4.090%	3.550%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.NR.335000	1.660%	1.750%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.NR.335100	1.180%	1.160%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.NR.335150	2.630%	2.460%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.NR.335200	2.680%	2.380%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.NR.336000	2.960%	2.250%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.PF.330300	2.080%	1.380%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.PF.330400	1.730%	1.040%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.PF.331000	1.810%	2.430%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.PF.331100	0.110%	1.630%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.PF.331200	2.670%	2.590%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.PF.332000	2.360%	2.330%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.PF.332100	2.440%	2.520%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.PF.332200	2.640%	2.940%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.PF.333000	0.790%	0.110%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.PF.334000	1.200%	2.520%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.PF.335000	2.390%	2.540%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.PF.335150	1.150%	2.740%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.PF.336000	2.620%	2.520%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.UF.330300	1.380%	0.850%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.UF.331000	1.320%	1.570%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.UF.331200	2.040%	0.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.UF.332000	1.820%	1.780%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.UF.332200	1.850%	0.000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.UF.333000	0.220%	0.100%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.UF.334000	3.110%	2.980%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.UF.335000	2.140%	2.030%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Hydro	ED.UF.336000	2.530%	2.480%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Production - Hydro Total</b>				\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Other	ED.AN.345010	2.970%	2.970%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Other	ED.BP.341000	2.560%	2.630%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Other	ED.BP.342000	2.620%	4.420%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Other	ED.BP.343000	2.380%	2.350%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Other	ED.BP.344000	2.430%	2.250%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Other	ED.BP.344010	2.940%	5.340%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Other	ED.BP.345000	6.420%	4.390%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Production - Other	ED.BP.346000	3.990%	4.520%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Attachment B-1: Change in Depreciation Expense By FERC Account

				Direct					Allocated				
				Impact (\$) on Change in Depreciation Rates					Impact (\$) on Change in Depreciation Rates				
				Existing Rate	Proposed Rate	WA		Idaho	Idaho		WA		Idaho
Electric	Natural Gas	Electric	Natural Gas			Oregon	Electric	Natural Gas	Electric	Natural Gas	Oregon		
Functional Area	Depr Group			WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon
Production - Other	ED.CS.341000	2.370%	2.520%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,557	\$ -	\$ 6,079	\$ -	\$ -
Production - Other	ED.CS.342000	2.450%	2.360%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,206)	\$ -	\$ (5,894)	\$ -	\$ -
Production - Other	ED.CS.344000	3.360%	3.400%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,344	\$ -	\$ 21,222	\$ -	\$ -
Production - Other	ED.CS.345000	5.250%	2.460%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (327,014)	\$ -	\$ (172,016)	\$ -	\$ -
Production - Other	ED.CS.346000	4.400%	4.390%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (61)	\$ -	\$ (32)	\$ -	\$ -
Production - Other	ED.KF.341000	11.359%	3.810%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (447)	\$ -	\$ (235)	\$ -	\$ -
Production - Other	ED.KF.342000	3.330%	1.350%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,158)	\$ -	\$ (609)	\$ -	\$ -
Production - Other	ED.KF.343000	3.450%	1.630%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (103,403)	\$ -	\$ (54,392)	\$ -	\$ -
Production - Other	ED.KF.344000	4.110%	4.710%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 921	\$ -	\$ 485	\$ -	\$ -
Production - Other	ED.KF.345000	8.000%	6.230%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,246)	\$ -	\$ (3,286)	\$ -	\$ -
Production - Other	ED.LC.342000	3.070%	2.880%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (115)	\$ -	\$ (60)	\$ -	\$ -
Production - Other	ED.LC.344000	3.521%	3.170%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (480)	\$ -	\$ (252)	\$ -	\$ -
Production - Other	ED.LC.345000	6.190%	5.550%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,292)	\$ -	\$ (680)	\$ -	\$ -
Production - Other	ED.NE.341000	30.780%	0.230%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Other	ED.NE.342000	0.000%	0.580%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Other	ED.NE.343000	2.510%	0.310%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Other	ED.NE.344000	2.560%	0.960%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Other	ED.NE.345000	16.940%	0.090%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Other	ED.NE.346000	23.280%	0.200%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Other	ED.RT.341000	3.700%	3.920%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,168	\$ -	\$ 2,718	\$ -	\$ -
Production - Other	ED.RT.342000	3.560%	3.520%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (445)	\$ -	\$ (234)	\$ -	\$ -
Production - Other	ED.RT.343000	3.770%	1.740%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (48,665)	\$ -	\$ (25,599)	\$ -	\$ -
Production - Other	ED.RT.344000	3.940%	3.860%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (26,842)	\$ -	\$ (14,120)	\$ -	\$ -
Production - Other	ED.RT.345000	8.220%	6.610%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50,727)	\$ -	\$ (26,683)	\$ -	\$ -
Production - Other	ED.RT.346000	5.690%	5.960%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 441	\$ -	\$ 232	\$ -	\$ -
Production - Other	ED.SP.344010	6.690%	7.110%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 412	\$ -	\$ 217	\$ -	\$ -
Production - Other	ED.SP.345010	8.220%	8.920%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152	\$ -	\$ 80	\$ -	\$ -
Production - Other	ED.WA.344010	6.690%	6.690%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Production - Other Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3I.311000	1.990%	1.990%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3I.312000	2.670%	2.670%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3I.313000	9.220%	9.220%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3I.314000	8.340%	8.340%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3I.315000	2.970%	2.970%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3I.316000	4.210%	4.210%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3W.311000	4.147%	4.147%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3W.312000	5.010%	5.010%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3W.313000	13.547%	13.547%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3W.314000	9.049%	9.049%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3W.315000	4.943%	4.943%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3W.316000	4.559%	4.559%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4I.311000	2.950%	2.950%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4I.312000	4.790%	4.790%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4I.313000	9.340%	9.340%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4I.314000	7.590%	7.590%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4I.315000	3.720%	3.720%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4I.316000	4.740%	4.740%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4W.311000	3.574%	3.574%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4W.312000	5.950%	5.950%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Attachment B-1: Change in Depreciation Expense By FERC Account

				Direct					Allocated					
				Impact (\$) on Change in Depreciation Rates					Impact (\$) on Change in Depreciation Rates					
				Functional Area	Depr Group	Existing Rate	Proposed Rate	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon	WA Electric	WA Natural Gas
Production - Thermal	ED.4W.313000	13.552%	13.552%					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4W.314000	9.033%	9.033%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4W.315000	5.184%	5.184%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4W.316000	4.927%	4.927%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C3.311000	1.560%	1.560%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C3.312000	1.930%	1.930%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C3.313000	2.920%	2.920%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C3.314000	2.790%	2.790%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C3.315000	1.730%	1.730%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C3.316000	1.460%	1.460%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C4.311000	1.680%	1.680%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C4.312000	2.200%	2.200%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C4.313000	2.920%	2.920%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C4.314000	2.880%	2.880%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C4.315000	1.880%	1.880%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C4.316000	1.620%	1.620%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.KF.310300	1.320%	0.530%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (715)	\$ -	\$ (376)	\$ -	\$ -	\$ -
Production - Thermal	ED.KF.310400	1.320%	5.600%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,109	\$ -	\$ 4,265	\$ -	\$ -	\$ -
Production - Thermal	ED.KF.311000	2.490%	1.380%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (183,943)	\$ -	\$ (96,757)	\$ -	\$ -	\$ -
Production - Thermal	ED.KF.311100	2.780%	1.050%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (41,366)	\$ -	\$ (21,759)	\$ -	\$ -	\$ -
Production - Thermal	ED.KF.312000	3.180%	2.620%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (171,747)	\$ -	\$ (90,342)	\$ -	\$ -	\$ -
Production - Thermal	ED.KF.314000	2.250%	2.790%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,932	\$ -	\$ 34,681	\$ -	\$ -	\$ -
Production - Thermal	ED.KF.315000	4.060%	3.130%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (76,764)	\$ -	\$ (40,379)	\$ -	\$ -	\$ -
Production - Thermal	ED.KF.316000	2.970%	1.520%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (23,536)	\$ -	\$ (12,380)	\$ -	\$ -	\$ -
<b>Production - Thermal Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission	ED.AN.350300	1.070%	1.040%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (292)	\$ -	\$ (154)	\$ -	\$ -	\$ -
Transmission	ED.AN.350400	1.190%	1.180%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,361)	\$ -	\$ (716)	\$ -	\$ -	\$ -
Transmission	ED.AN.352000	1.630%	1.760%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,272	\$ -	\$ 13,820	\$ -	\$ -	\$ -
Transmission	ED.AN.353000	2.410%	2.340%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (154,710)	\$ -	\$ (81,381)	\$ -	\$ -	\$ -
Transmission	ED.AN.353100	2.410%	2.410%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission	ED.AN.354000	1.510%	1.090%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,213)	\$ -	\$ (1,690)	\$ -	\$ -	\$ -
Transmission	ED.AN.355000	1.930%	2.400%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,027,652	\$ -	\$ 540,564	\$ -	\$ -	\$ -
Transmission	ED.AN.356000	1.900%	2.530%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 671,365	\$ -	\$ 353,150	\$ -	\$ -	\$ -
Transmission	ED.AN.357000	1.640%	1.630%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (231)	\$ -	\$ (121)	\$ -	\$ -	\$ -
Transmission	ED.AN.358000	2.060%	2.080%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 956	\$ -	\$ 503	\$ -	\$ -	\$ -
Transmission	ED.AN.359000	1.410%	1.230%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,946)	\$ -	\$ (1,550)	\$ -	\$ -	\$ -
Transmission	ED.CI.350400	1.190%	1.180%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14)	\$ -	\$ (7)	\$ -	\$ -	\$ -
Transmission	ED.CI.352000	1.630%	1.760%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ -	\$ 18	\$ -	\$ -	\$ -
Transmission	ED.CI.353000	2.410%	2.340%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,023)	\$ -	\$ (1,019)	\$ -	\$ -	\$ -
Transmission	ED.CI.354000	1.510%	1.090%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,591)	\$ -	\$ (7,854)	\$ -	\$ -	\$ -
Transmission	ED.CI.355000	1.930%	2.400%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ -	\$ 3	\$ -	\$ -	\$ -
Transmission	ED.CI.356000	1.900%	2.530%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,350	\$ -	\$ 9,243	\$ -	\$ -	\$ -
Transmission	ED.CI.359000	1.410%	1.230%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (33)	\$ -	\$ (16)	\$ -	\$ -	\$ -
Transmission	ED.CW.350400	1.190%	1.180%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (26)	\$ -	\$ (13)	\$ -	\$ -	\$ -
Transmission	ED.CW.352000	1.630%	1.760%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67	\$ -	\$ 34	\$ -	\$ -	\$ -
Transmission	ED.CW.353000	2.410%	2.340%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,818)	\$ -	\$ (1,923)	\$ -	\$ -	\$ -
Transmission	ED.CW.354000	1.510%	1.090%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (29,407)	\$ -	\$ (14,814)	\$ -	\$ -	\$ -
Transmission	ED.CW.355000	1.930%	2.400%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11	\$ -	\$ 6	\$ -	\$ -	\$ -
Transmission	ED.CW.356000	1.900%	2.530%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,610	\$ -	\$ 17,434	\$ -	\$ -	\$ -





Attachment B-1: Change in Depreciation Expense By FERC Account

				Direct						Allocated					
				Impact (\$) on Change in Depreciation Rates						Impact (\$) on Change in Depreciation Rates					
				Functional Area	Depr Group	Existing Rate	Proposed Rate	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon	WA Electric	WA Natural Gas	Idaho Electric
Transportation - Tools	ED.AN.392066	5.640%	3.940%					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.AN.392067	5.480%	3.810%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.AN.392068	5.640%	3.940%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.AN.392200	20.000%	4.730%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.AN.392230	7.770%	4.730%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.AN.392246	7.770%	4.170%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.AN.392256	5.480%	3.810%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.AN.396000	8.180%	4.840%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.AN.396055	7.580%	3.660%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.AN.396056	7.580%	3.660%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.AN.396058	3.750%	1.880%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.AN.396066	3.750%	1.880%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.AN.396067	7.580%	3.660%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.AN.396068	3.750%	1.880%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.392000	6.260%	4.730%	\$ -	\$ -	\$ (38,192)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.392045	7.770%	4.170%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.392046	7.770%	4.170%	\$ -	\$ -	\$ (29,792)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.392047	7.770%	4.170%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.392048	7.770%	4.170%	\$ -	\$ -	\$ (6,009)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.392056	5.480%	3.810%	\$ -	\$ -	\$ (26,786)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.392057	5.480%	3.810%	\$ -	\$ -	\$ (9,780)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.392066	5.640%	3.940%	\$ -	\$ -	\$ (13,359)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.392067	5.480%	3.810%	\$ -	\$ -	\$ (40,755)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.392068	5.640%	3.940%	\$ -	\$ -	\$ (26,555)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.392200	20.000%	4.743%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.396000	8.180%	4.840%	\$ -	\$ -	\$ (31,223)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.396055	7.580%	3.660%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.396056	7.580%	3.660%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.396057	7.580%	3.660%	\$ -	\$ -	\$ (2,049)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.396058	3.750%	1.880%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.396066	3.750%	1.880%	\$ -	\$ -	\$ (83,987)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.396067	7.580%	3.660%	\$ -	\$ -	\$ (51,382)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.ID.396068	3.750%	1.880%	\$ -	\$ -	\$ (37,782)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.WA.392000	6.260%	4.730%	\$ (42,914)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.WA.392035	7.770%	7.770%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.WA.392046	7.770%	4.170%	\$ (78,995)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.WA.392047	7.770%	4.170%	\$ (3,619)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.WA.392048	7.770%	4.170%	\$ (17,874)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.WA.392056	5.480%	3.810%	\$ (65,971)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.WA.392057	5.480%	3.810%	\$ (31,497)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.WA.392058	5.640%	3.940%	\$ (17,749)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.WA.392066	5.640%	3.940%	\$ (55,665)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.WA.392067	5.480%	3.810%	\$ (86,684)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.WA.392068	5.640%	3.940%	\$ (58,669)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.WA.392200	20.000%	4.730%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.WA.396000	8.180%	4.840%	\$ (54,160)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.WA.396055	7.580%	3.660%	\$ (12,733)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.WA.396056	7.580%	3.660%	\$ (166)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.WA.396057	7.580%	3.660%	\$ (113)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



Attachment B-1: Change in Depreciation Expense By FERC Account

				Direct					Allocated				
				Impact (\$) on Change in Depreciation Rates					Impact (\$) on Change in Depreciation Rates				
				Existing Rate	Proposed Rate	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon	WA Electric	WA Natural Gas	Idaho Electric
Functional Area	Depr Group												
Transportation - Tools	ED.WA.396058	7.580%	1.880%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.396065	3.750%	1.880%	\$ (2,316)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.396066	3.750%	1.880%	\$ (108,748)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.396067	7.580%	3.660%	\$ (81,487)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.396068	3.750%	1.880%	\$ (69,065)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AA.392000	4.470%	5.960%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AA.392046	5.780%	6.290%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AN.392000	7.330%	4.080%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AN.392045	5.780%	2.330%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AN.392046	5.780%	2.330%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AN.392047	5.780%	2.330%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AN.392048	5.780%	2.330%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AN.392055	4.920%	2.040%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AN.392056	4.920%	2.040%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AN.392057	4.920%	2.040%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AN.392058	5.740%	2.800%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AN.392200	20.000%	4.080%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AN.396000	7.460%	2.920%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AN.396058	2.110%	0.510%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AN.396066	2.110%	0.510%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.ID.392000	7.330%	4.080%	\$ -	\$ -	\$ -	\$ -	\$ (10,788)	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.ID.392046	5.780%	2.330%	\$ -	\$ -	\$ -	\$ -	\$ (13,932)	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.ID.392048	5.780%	2.330%	\$ -	\$ -	\$ -	\$ -	\$ (33,405)	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.ID.392056	4.920%	2.040%	\$ -	\$ -	\$ -	\$ -	\$ (19,187)	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.ID.392057	4.920%	2.040%	\$ -	\$ -	\$ -	\$ -	\$ (3,785)	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.ID.392058	5.740%	2.800%	\$ -	\$ -	\$ -	\$ -	\$ (17,862)	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.ID.392700	4.930%	4.080%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.ID.392758	0.000%	2.800%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.ID.396000	7.460%	2.920%	\$ -	\$ -	\$ -	\$ -	\$ (23,724)	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.ID.396058	2.110%	0.510%	\$ -	\$ -	\$ -	\$ -	\$ (6,033)	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.ID.396700	7.430%	2.920%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.OR.392000	1.560%	5.850%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,895
Transportation - Tools	GD.OR.392035	4.900%	4.900%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.OR.392045	8.470%	5.500%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.OR.392046	7.690%	5.500%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,752)
Transportation - Tools	GD.OR.392047	7.690%	5.500%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,703)
Transportation - Tools	GD.OR.392048	7.690%	5.500%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (49,514)
Transportation - Tools	GD.OR.392056	4.900%	2.900%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,899)
Transportation - Tools	GD.OR.392057	4.900%	2.900%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,728)
Transportation - Tools	GD.OR.392058	1.560%	5.850%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.OR.392200	20.000%	5.850%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.OR.396000	4.640%	0.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,034)
Transportation - Tools	GD.WA.392000	7.330%	4.080%	\$ -	\$ (38,691)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392045	5.780%	2.330%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392046	5.780%	2.330%	\$ -	\$ (41,522)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392047	5.780%	2.330%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392048	5.780%	2.330%	\$ -	\$ (89,387)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392056	4.920%	2.040%	\$ -	\$ (54,334)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392057	4.920%	2.040%	\$ -	\$ (32,422)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Attachment B-1: Change in Depreciation Expense By FERC Account

Functional Area	Depr Group	Existing Rate	Proposed Rate	Direct						Allocated									
				Impact (\$) on Change in Depreciation Rates						Impact (\$) on Change in Depreciation Rates									
				WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon						
Transportation - Tools	GD.WA.392058	5.740%	2.800%	\$ -	\$ (58,728)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392065	5.740%	2.800%	\$ -	\$ (2,990)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392085	7.330%	4.080%	\$ -	\$ (953)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392200	20.000%	4.080%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392700	4.930%	4.080%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392758	0.000%	2.040%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.396000	7.460%	2.920%	\$ -	\$ (64,098)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.396058	2.110%	0.510%	\$ -	\$ (17,554)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.396700	7.430%	2.920%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transportation - Tools Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Underground Storage	GD.AN.350200	1.350%	1.210%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Underground Storage	GD.AN.351100	1.520%	1.600%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Underground Storage	GD.AN.351200	1.150%	1.170%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Underground Storage	GD.AN.351300	1.090%	1.110%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Attachment B-1: Change in Depreciation Expense By FERC Account

Functional Area	Depr Group	Existing Rate	Proposed Rate	Direct					Allocated						
				Impact (\$) on Change in Depreciation Rates					Impact (\$) on Change in Depreciation Rates						
				WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon	WA Electric	WA Natural Gas	Idaho Electric	Idaho Natural Gas	Oregon		
Underground Storage	GD.AN.351400	1.370%	1.320%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (38)	\$ -	\$ (17)	\$ -
Underground Storage	GD.AN.351410	1.090%	1.090%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Underground Storage	GD.AN.352000	1.380%	1.470%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,771	\$ -	\$ 4,992	\$ -
Underground Storage	GD.AN.352200	1.960%	1.900%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (83)	\$ -	\$ (39)	\$ -
Underground Storage	GD.AN.352300	0.790%	0.850%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,197	\$ -	\$ 1,018	\$ -
Underground Storage	GD.AN.353000	1.220%	1.500%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,941	\$ -	\$ 1,827	\$ -
Underground Storage	GD.AN.354000	1.690%	1.770%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,173	\$ -	\$ 3,788	\$ -
Underground Storage	GD.AN.355000	3.810%	1.240%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (27,382)	\$ -	\$ (12,691)	\$ -
Underground Storage	GD.AN.356000	0.360%	1.580%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,544	\$ -	\$ 2,106	\$ -
Underground Storage	GD.AN.357000	1.790%	1.720%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,231)	\$ -	\$ (570)	\$ -
Underground Storage	GD.OR.311000	5.330%	5.330%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Underground Storage	GD.OR.350200	1.690%	1.790%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Underground Storage	GD.OR.351100	1.440%	2.210%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186
Underground Storage	GD.OR.351200	1.890%	1.890%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Underground Storage	GD.OR.351400	1.750%	1.740%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11)
Underground Storage	GD.OR.352000	1.670%	1.730%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 858
Underground Storage	GD.OR.352200	1.620%	2.030%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,003
Underground Storage	GD.OR.352300	1.540%	1.950%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,848
Underground Storage	GD.OR.353000	1.590%	1.630%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68
Underground Storage	GD.OR.354000	1.820%	1.830%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324
Underground Storage	GD.OR.355000	1.740%	1.090%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (984)
Underground Storage	GD.OR.356000	1.360%	3.770%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364
Underground Storage	GD.OR.357000	2.250%	2.090%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (206)
<b>Underground Storage Total</b>															
<b>Grand Total</b>															
<b>Functional Area</b>				<b>Depreciation - Excludes Reserve Amortization:</b>											
Production - Thermal				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (424,030)	\$ -	\$ (223,048)	\$ -	\$ -	\$ -
Production - Hydro				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,722	\$ -	\$ 179,226	\$ -	\$ -	\$ -	
Production - Other				\$ -	\$ -	\$ -	\$ -	\$ -	\$ (565,345)	\$ -	\$ (297,382)	\$ -	\$ -	\$ -	
Transmission				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,565,596	\$ -	\$ 823,486	\$ -	\$ -	\$ -	
Underground Storage				\$ -	\$ -	\$ -	\$ -	\$ 8,450	\$ -	\$ 1,931	\$ -	\$ 895	\$ -		
E Distribution				\$ (581,117)	\$ -	\$ (1,543,232)	\$ -	\$ -	\$ 3,263	\$ -	\$ 1,328	\$ -	\$ -		
G Distribution				\$ -	\$ (376,549)	\$ -	\$ (276,575)	\$ 730,844	\$ -	\$ (3,044)	\$ -	\$ (1,490)	\$ -		
General Intangibles				\$ 13,283	\$ (12,698)	\$ 4,496	\$ -	\$ 37,822	\$ 216,685	\$ 64,862	\$ 112,787	\$ 26,742	\$ 32,478		
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Transportation - Tools				\$ (370,559)	\$ (188,319)	\$ (186,897)	\$ (60,497)	\$ (41,235)	\$ (243,203)	\$ (48,770)	\$ (119,724)	\$ (18,262)	\$ (6,106)		
<b>Grand Total Depreciation Only</b>				\$ (938,394)	\$ (577,567)	\$ (1,725,633)	\$ (337,072)	\$ 735,881	\$ 893,688	\$ 14,978	\$ 476,673	\$ 7,886	\$ 26,372		

Attachment B-1: Change in Depreciation Expense By FERC Account

				Total				
				Impact (\$) on Change in Depreciation Rates				
Functional Area	Depr Group	Existing Rate	Proposed Rate	WA		Idaho		Oregon
				WA Electric	Natural Gas	Idaho Electric	Natural Gas	
E Distribution	ED.AN.362000	2.680%	2.580%	\$ (1,926)	\$ -	\$ (1,287)	\$ -	\$ -
E Distribution	ED.AN.370000	2.890%	7.860%	\$ 5,190	\$ -	\$ 2,614	\$ -	\$ -
E Distribution	ED.ID.360400	1.340%	1.340%	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.ID.361000	1.720%	1.720%	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.ID.362000	2.680%	2.580%	\$ -	\$ -	\$ (52,154)	\$ -	\$ -
E Distribution	ED.ID.364000	2.570%	2.690%	\$ -	\$ -	\$ 208,234	\$ -	\$ -
E Distribution	ED.ID.365000	2.450%	2.460%	\$ -	\$ -	\$ 11,853	\$ -	\$ -
E Distribution	ED.ID.366000	2.140%	1.820%	\$ -	\$ -	\$ (155,789)	\$ -	\$ -
E Distribution	ED.ID.367000	2.990%	2.430%	\$ -	\$ -	\$ (467,781)	\$ -	\$ -
E Distribution	ED.ID.368000	2.160%	2.030%	\$ -	\$ -	\$ (123,341)	\$ -	\$ -
E Distribution	ED.ID.369100	2.080%	1.660%	\$ -	\$ -	\$ (96,749)	\$ -	\$ -
E Distribution	ED.ID.369200	2.160%	1.870%	\$ -	\$ -	\$ (14)	\$ -	\$ -
E Distribution	ED.ID.369300	2.060%	1.760%	\$ -	\$ -	\$ (138,906)	\$ -	\$ -
E Distribution	ED.ID.370000	9.060%	5.570%	\$ -	\$ -	\$ (855,273)	\$ -	\$ -
E Distribution	ED.ID.373100	0.990%	0.780%	\$ -	\$ -	\$ (3,452)	\$ -	\$ -
E Distribution	ED.ID.373200	2.010%	2.700%	\$ -	\$ -	\$ 15,998	\$ -	\$ -
E Distribution	ED.ID.373300	2.610%	3.100%	\$ -	\$ -	\$ 32,144	\$ -	\$ -
E Distribution	ED.ID.373400	3.040%	3.750%	\$ -	\$ -	\$ 77,926	\$ -	\$ -
E Distribution	ED.ID.373500	3.170%	3.260%	\$ -	\$ -	\$ 4,081	\$ -	\$ -
E Distribution	ED.MT.361000	1.720%	1.720%	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.362000	2.680%	2.680%	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.364000	2.570%	2.570%	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.365000	2.450%	2.450%	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.366000	2.140%	2.140%	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.367000	2.990%	2.990%	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.368000	2.160%	2.160%	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.369100	2.080%	2.080%	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.369300	2.060%	2.060%	\$ -	\$ -	\$ -	\$ 2,060	\$ -
E Distribution	ED.MT.370000	9.060%	5.570%	\$ -	\$ -	\$ (9)	\$ -	\$ -
E Distribution	ED.MT.373200	2.010%	2.010%	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.MT.373400	3.040%	3.040%	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.360400	1.340%	1.340%	\$ -	\$ -	\$ -	\$ 1,340	\$ -
E Distribution	ED.WA.361000	1.720%	1.720%	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.362000	2.680%	2.580%	\$ (106,626)	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.363000	6.800%	6.800%	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.364000	2.470%	2.690%	\$ 712,981	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.365000	2.270%	2.460%	\$ 382,081	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.366000	1.561%	1.820%	\$ 247,989	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.367000	3.440%	2.430%	\$ (1,702,571)	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.368000	2.160%	2.030%	\$ (277,160)	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.369100	2.080%	1.660%	\$ (182,589)	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.369200	2.160%	1.870%	\$ (24,929)	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.369300	2.060%	1.760%	\$ (239,697)	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.370000	2.890%	7.860%	\$ 43,249	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.370121	7.030%	7.530%	\$ 297,237	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.371000	2.570%	10.870%	\$ 47,784	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.371003	2.500%	2.856%	\$ 2,154	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.371010	10.360%	10.870%	\$ 6,269	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.371020	10.350%	7.630%	\$ (4,512)	\$ -	\$ -	\$ -	\$ -

Attachment B-1: Change in Depreciation Expense By FERC Account

				Total				
				Impact (\$) on Change in Depreciation Rates				
Functional Area	Depr Group	Existing Rate	Proposed Rate	WA		Idaho		Oregon
				WA Electric	Natural Gas	Idaho Electric	Natural Gas	
E Distribution	ED.WA.371030	10.350%	10.870%	\$ -	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.371040	10.350%	10.870%	\$ 3,779	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.373100	0.990%	0.780%	\$ (6,086)	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.373200	2.010%	2.700%	\$ 23,787	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.373300	2.610%	3.100%	\$ 51,960	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.373400	3.040%	3.750%	\$ 131,692	\$ -	\$ -	\$ -	\$ -
E Distribution	ED.WA.373500	3.170%	3.260%	\$ 12,093	\$ -	\$ -	\$ -	\$ -
<b>E Distribution Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.AN.375000	1.880%	2.360%	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.AN.376000	2.280%	2.100%	\$ -	\$ (3,044)	\$ -	\$ (1,490)	\$ -
G Distribution	GD.AN.378000	3.370%	4.030%	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.AN.379000	2.660%	3.160%	\$ -	\$ -	\$ -	\$ -	\$ -
G Distribution	GD.ID.374400	1.660%	1.700%	\$ -	\$ -	\$ -	\$ 69	\$ -
G Distribution	GD.ID.375000	1.880%	2.360%	\$ -	\$ -	\$ -	\$ 3,124	\$ -
G Distribution	GD.ID.376000	2.280%	2.100%	\$ -	\$ -	\$ -	\$ (260,851)	\$ -
G Distribution	GD.ID.378000	3.370%	4.030%	\$ -	\$ -	\$ -	\$ 16,527	\$ -
G Distribution	GD.ID.379000	2.660%	3.160%	\$ -	\$ -	\$ -	\$ 23,299	\$ -
G Distribution	GD.ID.380000	2.450%	2.210%	\$ -	\$ -	\$ -	\$ (240,997)	\$ -
G Distribution	GD.ID.381000	2.180%	2.760%	\$ -	\$ -	\$ -	\$ 185,239	\$ -
G Distribution	GD.ID.385000	1.730%	1.450%	\$ -	\$ -	\$ -	\$ (2,985)	\$ -
G Distribution	GD.OR.374400	1.660%	1.670%	\$ -	\$ -	\$ -	\$ -	\$ 61
G Distribution	GD.OR.375000	2.040%	2.560%	\$ -	\$ -	\$ -	\$ -	\$ 3,494
G Distribution	GD.OR.376000	1.890%	2.110%	\$ -	\$ -	\$ -	\$ -	\$ 593,818
G Distribution	GD.OR.378000	3.200%	4.020%	\$ -	\$ -	\$ -	\$ -	\$ 50,160
G Distribution	GD.OR.379000	2.740%	3.220%	\$ -	\$ -	\$ -	\$ -	\$ 16,080
G Distribution	GD.OR.380000	2.090%	2.150%	\$ -	\$ -	\$ -	\$ -	\$ 78,150
G Distribution	GD.OR.381000	3.360%	3.340%	\$ -	\$ -	\$ -	\$ -	\$ (11,167)
G Distribution	GD.OR.385000	1.430%	1.440%	\$ -	\$ -	\$ -	\$ -	\$ 248
G Distribution	GD.WA.374400	1.660%	1.700%	\$ -	\$ 198	\$ -	\$ -	\$ -
G Distribution	GD.WA.375000	1.880%	2.360%	\$ -	\$ 4,439	\$ -	\$ -	\$ -
G Distribution	GD.WA.376000	2.220%	2.100%	\$ -	\$ (347,637)	\$ -	\$ -	\$ -
G Distribution	GD.WA.378000	3.370%	4.030%	\$ -	\$ 30,549	\$ -	\$ -	\$ -
G Distribution	GD.WA.379000	2.660%	3.160%	\$ -	\$ 9,715	\$ -	\$ -	\$ -
G Distribution	GD.WA.380000	2.300%	2.210%	\$ -	\$ (198,781)	\$ -	\$ -	\$ -
G Distribution	GD.WA.381000	3.090%	3.100%	\$ -	\$ 5,274	\$ -	\$ -	\$ -
G Distribution	GD.WA.381121	7.030%	7.470%	\$ -	\$ 116,967	\$ -	\$ -	\$ -
G Distribution	GD.WA.385000	1.360%	1.450%	\$ -	\$ 2,727	\$ -	\$ -	\$ -
<b>G Distribution Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.389300	1.770%	1.670%	\$ (1,692)	\$ (527)	\$ (852)	\$ (201)	\$ (327)
General	CD.AA.389400	0.200%	1.260%	\$ 488	\$ 152	\$ 246	\$ 58	\$ 94
General	CD.AA.390100	2.170%	2.450%	\$ 169,417	\$ 52,750	\$ 85,341	\$ 20,144	\$ 32,710
General	CD.AA.391000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.391100	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.391101	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.391120	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.391121	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.391700	3.700%	3.700%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.393000	4.000%	4.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.394000	5.000%	5.000%	\$ -	\$ -	\$ -	\$ -	\$ -

Attachment B-1: Change in Depreciation Expense By FERC Account

				Total				
				Impact (\$) on Change in Depreciation Rates				
Functional Area	Depr Group	Existing Rate	Proposed Rate	WA		Idaho		Oregon
				WA Electric	Natural Gas	Idaho Electric	Natural Gas	
General	CD.AA.395000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.397000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.397200	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.397700	9.840%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AA.398000	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AN.389300	1.770%	1.670%	\$ (13)	\$ (4)	\$ (7)	\$ (2)	\$ -
General	CD.AN.389400	0.200%	1.260%	\$ 218	\$ 68	\$ 110	\$ 26	\$ -
General	CD.AN.390100	2.170%	2.450%	\$ 15,368	\$ 4,806	\$ 7,742	\$ 1,835	\$ -
General	CD.AN.391100	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AN.393000	4.000%	4.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AN.394000	5.000%	5.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AN.395000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AN.397000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AN.397200	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.AN.398000	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.ID.390100	2.170%	2.450%	\$ -	\$ -	\$ 16,988	\$ 4,882	\$ -
General	CD.ID.391000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.ID.391100	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.ID.393000	4.000%	4.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.ID.394000	5.000%	5.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.ID.395000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.ID.397000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.ID.397200	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.ID.398000	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.390100	2.170%	2.450%	\$ 26,508	\$ 7,617	\$ -	\$ -	\$ -
General	CD.WA.391000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.391100	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.391121	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.393000	4.000%	4.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.394000	5.000%	5.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.395000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.397000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.397121	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.397200	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	CD.WA.398000	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.AN.390100	1.900%	2.060%	\$ 7,193	\$ -	\$ 3,623	\$ -	\$ -
General	ED.AN.390200	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.AN.391100	20.000%	20.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.AN.393000	4.000%	4.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.AN.394000	5.000%	5.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.AN.394100	10.540%	9.510%	\$ (803)	\$ -	\$ (404)	\$ -	\$ -
General	ED.AN.395000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.AN.397000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.AN.397500	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.AN.398000	10.000%	10.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.ID.390100	1.900%	2.060%	\$ -	\$ -	\$ 4,496	\$ -	\$ -
General	ED.ID.391000	6.670%	6.670%	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.ID.393000	4.000%	4.000%	\$ -	\$ -	\$ -	\$ -	\$ -
General	ED.ID.394000	5.000%	5.000%	\$ -	\$ -	\$ -	\$ -	\$ -

Attachment B-1: Change in Depreciation Expense By FERC Account

				Total					
				Impact (\$) on Change in Depreciation Rates					
Functional Area	Depr Group	Existing Rate	Proposed Rate	WA		Idaho		Oregon	
				WA Electric	Natural Gas	Idaho Electric	Natural Gas		
General	ED.ID.395000	6.670%	6.670%	\$	-	\$	-	\$	-
General	ED.ID.397000	6.670%	6.670%	\$	-	\$	-	\$	-
General	ED.ID.397500	6.670%	6.670%	\$	-	\$	-	\$	-
General	ED.ID.397600	6.670%	6.670%	\$	-	\$	-	\$	-
General	ED.ID.398000	10.000%	10.000%	\$	-	\$	-	\$	-
General	ED.MT.397000	6.670%	6.670%	\$	-	\$	-	\$	-
General	ED.MT.397500	6.670%	6.670%	\$	-	\$	-	\$	-
General	ED.WA.390100	1.900%	2.060%	\$	13,283	\$	-	\$	-
General	ED.WA.391000	6.670%	6.670%	\$	-	\$	-	\$	-
General	ED.WA.391100	20.000%	20.000%	\$	-	\$	-	\$	-
General	ED.WA.391121	20.000%	20.000%	\$	-	\$	-	\$	-
General	ED.WA.393000	4.000%	4.000%	\$	-	\$	-	\$	-
General	ED.WA.394000	5.000%	5.000%	\$	-	\$	-	\$	-
General	ED.WA.395000	6.670%	6.670%	\$	-	\$	-	\$	-
General	ED.WA.395121	14.290%	14.290%	\$	-	\$	-	\$	-
General	ED.WA.397000	6.670%	6.670%	\$	-	\$	-	\$	-
General	ED.WA.397500	6.670%	6.670%	\$	-	\$	-	\$	-
General	ED.WA.397600	6.670%	6.670%	\$	-	\$	-	\$	-
General	GD.AA.391000	6.670%	6.670%	\$	-	\$	-	\$	-
General	GD.AA.391100	20.000%	20.000%	\$	-	\$	-	\$	-
General	GD.AA.394000	5.000%	5.000%	\$	-	\$	-	\$	-
General	GD.AA.395000	6.670%	6.670%	\$	-	\$	-	\$	-
General	GD.AA.397000	6.670%	6.670%	\$	-	\$	-	\$	-
General	GD.AN.391100	20.000%	20.000%	\$	-	\$	-	\$	-
General	GD.AN.394000	5.000%	5.000%	\$	-	\$	-	\$	-
General	GD.AN.395000	6.670%	6.670%	\$	-	\$	-	\$	-
General	GD.AN.397000	6.670%	6.670%	\$	-	\$	-	\$	-
General	GD.AN.397200	6.670%	6.670%	\$	-	\$	-	\$	-
General	GD.AN.398000	10.390%	10.390%	\$	-	\$	-	\$	-
General	GD.ID.394000	5.000%	5.000%	\$	-	\$	-	\$	-
General	GD.ID.395000	6.670%	6.670%	\$	-	\$	-	\$	-
General	GD.ID.397000	6.670%	6.670%	\$	-	\$	-	\$	-
General	GD.OR.390100	2.450%	3.370%	\$	-	\$	-	\$	37,822
General	GD.OR.391100	20.000%	20.000%	\$	-	\$	-	\$	-
General	GD.OR.393000	4.000%	4.000%	\$	-	\$	-	\$	-
General	GD.OR.394000	5.000%	5.000%	\$	-	\$	-	\$	-
General	GD.OR.395000	6.670%	6.670%	\$	-	\$	-	\$	-
General	GD.OR.397000	6.670%	6.670%	\$	-	\$	-	\$	-
General	GD.OR.397200	63.850%	6.670%	\$	-	\$	-	\$	-
General	GD.OR.398000	10.000%	10.000%	\$	-	\$	-	\$	-
General	GD.WA.389421	2.010%	2.010%	\$	-	\$	-	\$	-
General	GD.WA.390100	3.590%	3.540%	\$	-	\$	(12,698)	\$	-
General	GD.WA.391100	20.000%	20.000%	\$	-	\$	-	\$	-
General	GD.WA.393000	4.000%	4.000%	\$	-	\$	-	\$	-
General	GD.WA.394000	5.000%	5.000%	\$	-	\$	-	\$	-
General	GD.WA.395000	6.670%	6.670%	\$	-	\$	-	\$	-
General	GD.WA.395121	6.670%	6.670%	\$	-	\$	-	\$	-
General	GD.WA.397000	6.670%	6.670%	\$	-	\$	-	\$	-
General	GD.WA.397121	6.670%	6.670%	\$	-	\$	-	\$	-



Attachment B-1: Change in Depreciation Expense By FERC Account

				Total				
				Impact (\$) on Change in Depreciation Rates				
Functional Area	Depr Group	Existing Rate	Proposed Rate	WA		Idaho		Oregon
				Electric	Natural Gas	Electric	Natural Gas	
<b>General Total</b>				\$	\$	\$	\$	\$
Intangibles	CD.AA.303000	6.667%	6.667%	\$	\$	\$	\$	\$
Intangibles	CD.AA.303100	20.000%	20.000%	\$	\$	\$	\$	\$
Intangibles	CD.AA.303101	#####	100.000%	\$	\$	\$	\$	\$
Intangibles	CD.AA.303102	50.000%	50.000%	\$	\$	\$	\$	\$
Intangibles	CD.AA.303103	33.333%	33.333%	\$	\$	\$	\$	\$
Intangibles	CD.AA.303115	6.667%	6.667%	\$	\$	\$	\$	\$
Intangibles	CD.AA.303120	8.000%	8.000%	\$	\$	\$	\$	\$
Intangibles	CD.AA.303121	20.000%	20.000%	\$	\$	\$	\$	\$
Intangibles	CD.AA.303132	50.000%	50.000%	\$	\$	\$	\$	\$
Intangibles	CD.AA.303133	33.333%	33.333%	\$	\$	\$	\$	\$
Intangibles	CD.AA.303135	20.000%	20.000%	\$	\$	\$	\$	\$
Intangibles	CD.AN.303000	1.818%	1.818%	\$	\$	\$	\$	\$
Intangibles	CD.AN.303100	20.000%	20.000%	\$	\$	\$	\$	\$
Intangibles	CD.WA.303100	20.000%	20.000%	\$	\$	\$	\$	\$
Intangibles	CD.WA.303121	20.000%	20.000%	\$	\$	\$	\$	\$
Intangibles	ED.AN.302000	2.186%	2.186%	\$	\$	\$	\$	\$
Intangibles	ED.AN.303000	1.818%	1.818%	\$	\$	\$	\$	\$
Intangibles	ED.AN.303100	20.000%	20.000%	\$	\$	\$	\$	\$
Intangibles	ED.AN.303130	20.000%	20.000%	\$	\$	\$	\$	\$
Intangibles	ED.AN.303133	33.333%	33.333%	\$	\$	\$	\$	\$
Intangibles	ED.AN.303345	3.200%	3.200%	\$	\$	\$	\$	\$
Intangibles	ED.AN.303350	2.000%	2.000%	\$	\$	\$	\$	\$
Intangibles	ED.WA.302000	4.000%	4.000%	\$	\$	\$	\$	\$
Intangibles	ED.WA.303000	1.818%	1.818%	\$	\$	\$	\$	\$
Intangibles	ED.WA.303100	20.000%	20.000%	\$	\$	\$	\$	\$
Intangibles	ED.WA.303121	20.000%	20.000%	\$	\$	\$	\$	\$
Intangibles	GD.AA.303100	20.000%	20.000%	\$	\$	\$	\$	\$
Intangibles	GD.ID.303000	1.818%	1.818%	\$	\$	\$	\$	\$
Intangibles	GD.OR.303000	1.818%	1.818%	\$	\$	\$	\$	\$
Intangibles	GD.WA.303000	1.818%	1.818%	\$	\$	\$	\$	\$
<b>Intangibles Total</b>				\$	\$	\$	\$	\$
Production - Hydro	ED.AN.331000	2.090%	1.570%	\$	(54)	\$	(28)	\$
Production - Hydro	ED.AN.334000	3.110%	3.110%	\$	\$	\$	\$	\$
Production - Hydro	ED.CG.330300	1.900%	1.850%	\$	(2,223)	\$	(1,169)	\$
Production - Hydro	ED.CG.330310	1.500%	1.500%	\$	\$	\$	\$	\$
Production - Hydro	ED.CG.330400	3.150%	2.070%	\$	(2,590)	\$	(1,362)	\$
Production - Hydro	ED.CG.330410	1.660%	1.770%	\$	1,436	\$	755	\$
Production - Hydro	ED.CG.331000	1.470%	1.910%	\$	67,570	\$	35,543	\$
Production - Hydro	ED.CG.331100	2.010%	1.950%	\$	(12)	\$	(7)	\$
Production - Hydro	ED.CG.331200	2.120%	2.290%	\$	2,622	\$	1,379	\$
Production - Hydro	ED.CG.331260	1.310%	1.690%	\$	94	\$	50	\$
Production - Hydro	ED.CG.332000	1.730%	1.710%	\$	(3,518)	\$	(1,850)	\$
Production - Hydro	ED.CG.332100	2.230%	2.050%	\$	(19,290)	\$	(10,147)	\$
Production - Hydro	ED.CG.332150	2.250%	2.140%	\$	(1,077)	\$	(567)	\$
Production - Hydro	ED.CG.332200	1.900%	1.560%	\$	(229)	\$	(120)	\$
Production - Hydro	ED.CG.333000	2.590%	2.340%	\$	(76,785)	\$	(40,390)	\$
Production - Hydro	ED.CG.334000	2.100%	2.710%	\$	69,483	\$	36,549	\$
Production - Hydro	ED.CG.335000	1.420%	1.600%	\$	6,275	\$	3,301	\$



Attachment B-1: Change in Depreciation Expense By FERC Account

				<b>Total</b>				
				<b>Impact (\$) on Change in Depreciation Rates</b>				
Functional Area	Depr Group	Existing Rate	Proposed Rate	WA		Idaho		Oregon
				WA Electric	Natural Gas	Electric	Natural Gas	
Production - Hydro	ED.CG.335100	1.350%	1.200%	\$ (115)	\$ -	\$ (61)	\$ -	\$ -
Production - Hydro	ED.CG.335150	2.490%	2.370%	\$ (194)	\$ -	\$ (102)	\$ -	\$ -
Production - Hydro	ED.CG.335200	2.310%	1.440%	\$ (281)	\$ -	\$ (148)	\$ -	\$ -
Production - Hydro	ED.CG.336000	2.000%	1.270%	\$ (7,994)	\$ -	\$ (4,205)	\$ -	\$ -
Production - Hydro	ED.LF.330100	1.990%	1.990%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.LF.330300	1.660%	1.250%	\$ (37)	\$ -	\$ (19)	\$ -	\$ -
Production - Hydro	ED.LF.330400	0.280%	0.000%	\$ (7)	\$ -	\$ (4)	\$ -	\$ -
Production - Hydro	ED.LF.331000	1.870%	2.320%	\$ 16,136	\$ -	\$ 8,488	\$ -	\$ -
Production - Hydro	ED.LF.332000	1.170%	1.490%	\$ 13,378	\$ -	\$ 7,037	\$ -	\$ -
Production - Hydro	ED.LF.332200	1.400%	1.160%	\$ (23)	\$ -	\$ (12)	\$ -	\$ -
Production - Hydro	ED.LF.333000	2.210%	2.540%	\$ 84,771	\$ -	\$ 44,591	\$ -	\$ -
Production - Hydro	ED.LF.334000	2.720%	2.990%	\$ 24,706	\$ -	\$ 12,996	\$ -	\$ -
Production - Hydro	ED.LF.335000	1.800%	2.400%	\$ 2,158	\$ -	\$ 1,135	\$ -	\$ -
Production - Hydro	ED.LL.330300	1.470%	1.340%	\$ (146)	\$ -	\$ (77)	\$ -	\$ -
Production - Hydro	ED.LL.330400	2.290%	0.120%	\$ (3,506)	\$ -	\$ (1,844)	\$ -	\$ -
Production - Hydro	ED.LL.331000	1.950%	2.690%	\$ 37,272	\$ -	\$ 19,606	\$ -	\$ -
Production - Hydro	ED.LL.331100	0.240%	0.310%	\$ 30	\$ -	\$ 16	\$ -	\$ -
Production - Hydro	ED.LL.331200	2.720%	2.690%	\$ (338)	\$ -	\$ (178)	\$ -	\$ -
Production - Hydro	ED.LL.332000	2.050%	1.950%	\$ (24,701)	\$ -	\$ (12,993)	\$ -	\$ -
Production - Hydro	ED.LL.332100	2.850%	2.890%	\$ 22	\$ -	\$ 12	\$ -	\$ -
Production - Hydro	ED.LL.332200	0.650%	0.330%	\$ (222)	\$ -	\$ (117)	\$ -	\$ -
Production - Hydro	ED.LL.333000	0.450%	0.260%	\$ (10,877)	\$ -	\$ (5,721)	\$ -	\$ -
Production - Hydro	ED.LL.334000	0.850%	1.600%	\$ 22,136	\$ -	\$ 11,644	\$ -	\$ -
Production - Hydro	ED.LL.335000	1.690%	2.200%	\$ 2,712	\$ -	\$ 1,427	\$ -	\$ -
Production - Hydro	ED.LL.335150	1.220%	3.120%	\$ 182	\$ -	\$ 96	\$ -	\$ -
Production - Hydro	ED.LL.335200	2.310%	3.180%	\$ 146	\$ -	\$ 77	\$ -	\$ -
Production - Hydro	ED.LL.336000	2.620%	2.620%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.MS.331000	1.790%	1.830%	\$ 2,147	\$ -	\$ 1,129	\$ -	\$ -
Production - Hydro	ED.MS.331100	2.920%	2.920%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.MS.331200	2.470%	2.380%	\$ (2,381)	\$ -	\$ (1,252)	\$ -	\$ -
Production - Hydro	ED.MS.332000	1.910%	1.900%	\$ (653)	\$ -	\$ (344)	\$ -	\$ -
Production - Hydro	ED.MS.333000	2.220%	2.130%	\$ (6,827)	\$ -	\$ (3,591)	\$ -	\$ -
Production - Hydro	ED.MS.334000	3.660%	3.740%	\$ 1,519	\$ -	\$ 799	\$ -	\$ -
Production - Hydro	ED.MS.335000	2.300%	2.160%	\$ (31)	\$ -	\$ (16)	\$ -	\$ -
Production - Hydro	ED.MS.336000	2.890%	2.510%	\$ (126)	\$ -	\$ (66)	\$ -	\$ -
Production - Hydro	ED.NM.330300	0.680%	0.580%	\$ (7)	\$ -	\$ (3)	\$ -	\$ -
Production - Hydro	ED.NM.330400	1.020%	0.000%	\$ (7)	\$ -	\$ (3)	\$ -	\$ -
Production - Hydro	ED.NM.331000	2.310%	2.510%	\$ 26,276	\$ -	\$ 13,822	\$ -	\$ -
Production - Hydro	ED.NM.331200	2.510%	2.340%	\$ (413)	\$ -	\$ (217)	\$ -	\$ -
Production - Hydro	ED.NM.332000	2.350%	2.880%	\$ 106,946	\$ -	\$ 56,256	\$ -	\$ -
Production - Hydro	ED.NM.332100	1.670%	2.540%	\$ 470	\$ -	\$ 247	\$ -	\$ -
Production - Hydro	ED.NM.332150	2.520%	2.530%	\$ 1	\$ -	\$ 0	\$ -	\$ -
Production - Hydro	ED.NM.332200	1.840%	3.400%	\$ 484	\$ -	\$ 255	\$ -	\$ -
Production - Hydro	ED.NM.333000	2.580%	3.170%	\$ 159,037	\$ -	\$ 83,656	\$ -	\$ -
Production - Hydro	ED.NM.334000	2.920%	3.310%	\$ 47,485	\$ -	\$ 24,978	\$ -	\$ -
Production - Hydro	ED.NM.335000	2.680%	2.860%	\$ 1,206	\$ -	\$ 634	\$ -	\$ -
Production - Hydro	ED.NM.335200	2.310%	2.740%	\$ 53	\$ -	\$ 28	\$ -	\$ -
Production - Hydro	ED.NM.336000	2.700%	2.350%	\$ (1,364)	\$ -	\$ (718)	\$ -	\$ -
Production - Hydro	ED.NR.330300	1.780%	1.740%	\$ (7,710)	\$ -	\$ (4,056)	\$ -	\$ -

Attachment B-1: Change in Depreciation Expense By FERC Account

				Total				
				Impact (\$) on Change in Depreciation Rates				
Functional Area	Depr Group	Existing Rate	Proposed Rate	WA		Idaho		Oregon
				WA Electric	Natural Gas	Idaho Electric	Natural Gas	
Production - Hydro	ED.NR.330400	1.680%	1.550%	\$ (69)	\$ -	\$ (36)	\$ -	\$ -
Production - Hydro	ED.NR.330410	1.460%	1.410%	\$ (322)	\$ -	\$ (169)	\$ -	\$ -
Production - Hydro	ED.NR.331000	1.760%	1.820%	\$ 8,449	\$ -	\$ 4,444	\$ -	\$ -
Production - Hydro	ED.NR.331100	2.440%	2.460%	\$ 18	\$ -	\$ 9	\$ -	\$ -
Production - Hydro	ED.NR.331150	2.440%	2.460%	\$ 125	\$ -	\$ 66	\$ -	\$ -
Production - Hydro	ED.NR.331200	2.560%	2.460%	\$ (1,528)	\$ -	\$ (804)	\$ -	\$ -
Production - Hydro	ED.NR.331260	2.170%	2.120%	\$ (4)	\$ -	\$ (2)	\$ -	\$ -
Production - Hydro	ED.NR.332000	1.740%	1.700%	\$ (8,545)	\$ -	\$ (4,495)	\$ -	\$ -
Production - Hydro	ED.NR.332100	2.180%	1.990%	\$ (2,905)	\$ -	\$ (1,528)	\$ -	\$ -
Production - Hydro	ED.NR.332150	2.220%	1.880%	\$ (2,130)	\$ -	\$ (1,121)	\$ -	\$ -
Production - Hydro	ED.NR.332200	2.750%	2.290%	\$ (202)	\$ -	\$ (106)	\$ -	\$ -
Production - Hydro	ED.NR.333000	2.410%	2.200%	\$ (122,231)	\$ -	\$ (64,296)	\$ -	\$ -
Production - Hydro	ED.NR.334000	4.090%	3.550%	\$ (69,413)	\$ -	\$ (36,512)	\$ -	\$ -
Production - Hydro	ED.NR.335000	1.660%	1.750%	\$ 1,978	\$ -	\$ 1,040	\$ -	\$ -
Production - Hydro	ED.NR.335100	1.180%	1.160%	\$ (47)	\$ -	\$ (25)	\$ -	\$ -
Production - Hydro	ED.NR.335150	2.630%	2.460%	\$ (645)	\$ -	\$ (339)	\$ -	\$ -
Production - Hydro	ED.NR.335200	2.680%	2.380%	\$ (89)	\$ -	\$ (47)	\$ -	\$ -
Production - Hydro	ED.NR.336000	2.960%	2.250%	\$ (1,209)	\$ -	\$ (636)	\$ -	\$ -
Production - Hydro	ED.PF.330300	2.080%	1.380%	\$ (106)	\$ -	\$ (56)	\$ -	\$ -
Production - Hydro	ED.PF.330400	1.730%	1.040%	\$ (12,246)	\$ -	\$ (6,442)	\$ -	\$ -
Production - Hydro	ED.PF.331000	1.810%	2.430%	\$ 27,401	\$ -	\$ 14,413	\$ -	\$ -
Production - Hydro	ED.PF.331100	0.110%	1.630%	\$ 62	\$ -	\$ 32	\$ -	\$ -
Production - Hydro	ED.PF.331200	2.670%	2.590%	\$ (472)	\$ -	\$ (249)	\$ -	\$ -
Production - Hydro	ED.PF.332000	2.360%	2.330%	\$ (4,788)	\$ -	\$ (2,519)	\$ -	\$ -
Production - Hydro	ED.PF.332100	2.440%	2.520%	\$ 718	\$ -	\$ 378	\$ -	\$ -
Production - Hydro	ED.PF.332200	2.640%	2.940%	\$ 666	\$ -	\$ 350	\$ -	\$ -
Production - Hydro	ED.PF.333000	0.790%	0.110%	\$ (9,953)	\$ -	\$ (5,236)	\$ -	\$ -
Production - Hydro	ED.PF.334000	1.200%	2.520%	\$ 19,931	\$ -	\$ 10,484	\$ -	\$ -
Production - Hydro	ED.PF.335000	2.390%	2.540%	\$ 796	\$ -	\$ 418	\$ -	\$ -
Production - Hydro	ED.PF.335150	1.150%	2.740%	\$ 176	\$ -	\$ 93	\$ -	\$ -
Production - Hydro	ED.PF.336000	2.620%	2.520%	\$ (379)	\$ -	\$ (199)	\$ -	\$ -
Production - Hydro	ED.UF.330300	1.380%	0.850%	\$ (221)	\$ -	\$ (116)	\$ -	\$ -
Production - Hydro	ED.UF.331000	1.320%	1.570%	\$ 1,826	\$ -	\$ 960	\$ -	\$ -
Production - Hydro	ED.UF.331200	2.040%	0.000%	\$ (80)	\$ -	\$ (42)	\$ -	\$ -
Production - Hydro	ED.UF.332000	1.820%	1.780%	\$ (2,026)	\$ -	\$ (1,066)	\$ -	\$ -
Production - Hydro	ED.UF.332200	1.850%	0.000%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Hydro	ED.UF.333000	0.220%	0.100%	\$ (929)	\$ -	\$ (489)	\$ -	\$ -
Production - Hydro	ED.UF.334000	3.110%	2.980%	\$ (3,662)	\$ -	\$ (1,926)	\$ -	\$ -
Production - Hydro	ED.UF.335000	2.140%	2.030%	\$ (75)	\$ -	\$ (40)	\$ -	\$ -
Production - Hydro	ED.UF.336000	2.530%	2.480%	\$ (167)	\$ -	\$ (88)	\$ -	\$ -
<b>Production - Hydro Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -
Production - Other	ED.AN.345010	2.970%	2.970%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Other	ED.BP.341000	2.560%	2.630%	\$ 584	\$ -	\$ 307	\$ -	\$ -
Production - Other	ED.BP.342000	2.620%	4.420%	\$ 1,913	\$ -	\$ 1,006	\$ -	\$ -
Production - Other	ED.BP.343000	2.380%	2.350%	\$ (11)	\$ -	\$ (6)	\$ -	\$ -
Production - Other	ED.BP.344000	2.430%	2.250%	\$ (37,003)	\$ -	\$ (19,464)	\$ -	\$ -
Production - Other	ED.BP.344010	2.940%	5.340%	\$ 354	\$ -	\$ 186	\$ -	\$ -
Production - Other	ED.BP.345000	6.420%	4.390%	\$ (12,302)	\$ -	\$ (6,471)	\$ -	\$ -
Production - Other	ED.BP.346000	3.990%	4.520%	\$ 225	\$ -	\$ 118	\$ -	\$ -

Attachment B-1: Change in Depreciation Expense By FERC Account

				Total				
				Impact (\$) on Change in Depreciation Rates				
Functional Area	Depr Group	Existing Rate	Proposed Rate	WA		Idaho		Oregon
				WA Electric	Natural Gas	Idaho Electric	Natural Gas	
Production - Other	ED.CS.341000	2.370%	2.520%	\$ 11,557	\$ -	\$ 6,079	\$ -	\$ -
Production - Other	ED.CS.342000	2.450%	2.360%	\$ (11,206)	\$ -	\$ (5,894)	\$ -	\$ -
Production - Other	ED.CS.344000	3.360%	3.400%	\$ 40,344	\$ -	\$ 21,222	\$ -	\$ -
Production - Other	ED.CS.345000	5.250%	2.460%	\$ (327,014)	\$ -	\$ (172,016)	\$ -	\$ -
Production - Other	ED.CS.346000	4.400%	4.390%	\$ (61)	\$ -	\$ (32)	\$ -	\$ -
Production - Other	ED.KF.341000	11.359%	3.810%	\$ (447)	\$ -	\$ (235)	\$ -	\$ -
Production - Other	ED.KF.342000	3.330%	1.350%	\$ (1,158)	\$ -	\$ (609)	\$ -	\$ -
Production - Other	ED.KF.343000	3.450%	1.630%	\$ (103,403)	\$ -	\$ (54,392)	\$ -	\$ -
Production - Other	ED.KF.344000	4.110%	4.710%	\$ 921	\$ -	\$ 485	\$ -	\$ -
Production - Other	ED.KF.345000	8.000%	6.230%	\$ (6,246)	\$ -	\$ (3,286)	\$ -	\$ -
Production - Other	ED.LC.342000	3.070%	2.880%	\$ (115)	\$ -	\$ (60)	\$ -	\$ -
Production - Other	ED.LC.344000	3.521%	3.170%	\$ (480)	\$ -	\$ (252)	\$ -	\$ -
Production - Other	ED.LC.345000	6.190%	5.550%	\$ (1,292)	\$ -	\$ (680)	\$ -	\$ -
Production - Other	ED.NE.341000	30.780%	0.230%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Other	ED.NE.342000	0.000%	0.580%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Other	ED.NE.343000	2.510%	0.310%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Other	ED.NE.344000	2.560%	0.960%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Other	ED.NE.345000	16.940%	0.090%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Other	ED.NE.346000	23.280%	0.200%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Other	ED.RT.341000	3.700%	3.920%	\$ 5,168	\$ -	\$ 2,718	\$ -	\$ -
Production - Other	ED.RT.342000	3.560%	3.520%	\$ (445)	\$ -	\$ (234)	\$ -	\$ -
Production - Other	ED.RT.343000	3.770%	1.740%	\$ (48,665)	\$ -	\$ (25,599)	\$ -	\$ -
Production - Other	ED.RT.344000	3.940%	3.860%	\$ (26,842)	\$ -	\$ (14,120)	\$ -	\$ -
Production - Other	ED.RT.345000	8.220%	6.610%	\$ (50,727)	\$ -	\$ (26,683)	\$ -	\$ -
Production - Other	ED.RT.346000	5.690%	5.960%	\$ 441	\$ -	\$ 232	\$ -	\$ -
Production - Other	ED.SP.344010	6.690%	7.110%	\$ 412	\$ -	\$ 217	\$ -	\$ -
Production - Other	ED.SP.345010	8.220%	8.920%	\$ 152	\$ -	\$ 80	\$ -	\$ -
Production - Other	ED.WA.344010	6.690%	6.690%	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Production - Other Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3I.311000	1.990%	1.990%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3I.312000	2.670%	2.670%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3I.313000	9.220%	9.220%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3I.314000	8.340%	8.340%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3I.315000	2.970%	2.970%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3I.316000	4.210%	4.210%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3W.311000	4.147%	4.147%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3W.312000	5.010%	5.010%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3W.313000	13.547%	13.547%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3W.314000	9.049%	9.049%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3W.315000	4.943%	4.943%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.3W.316000	4.559%	4.559%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4I.311000	2.950%	2.950%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4I.312000	4.790%	4.790%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4I.313000	9.340%	9.340%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4I.314000	7.590%	7.590%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4I.315000	3.720%	3.720%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4I.316000	4.740%	4.740%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4W.311000	3.574%	3.574%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4W.312000	5.950%	5.950%	\$ -	\$ -	\$ -	\$ -	\$ -

Attachment B-1: Change in Depreciation Expense By FERC Account

				<b>Total</b>				
				<b>Impact (\$) on Change in Depreciation Rates</b>				
Functional Area	Depr Group	Existing Rate	Proposed Rate	WA		Idaho		Oregon
				WA Electric	Natural Gas	Electric	Natural Gas	
Production - Thermal	ED.4W.313000	13.552%	13.552%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4W.314000	9.033%	9.033%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4W.315000	5.184%	5.184%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.4W.316000	4.927%	4.927%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C3.311000	1.560%	1.560%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C3.312000	1.930%	1.930%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C3.313000	2.920%	2.920%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C3.314000	2.790%	2.790%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C3.315000	1.730%	1.730%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C3.316000	1.460%	1.460%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C4.311000	1.680%	1.680%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C4.312000	2.200%	2.200%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C4.313000	2.920%	2.920%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C4.314000	2.880%	2.880%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C4.315000	1.880%	1.880%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.C4.316000	1.620%	1.620%	\$ -	\$ -	\$ -	\$ -	\$ -
Production - Thermal	ED.KF.310300	1.320%	0.530%	\$ (715)	\$ -	\$ (376)	\$ -	\$ -
Production - Thermal	ED.KF.310400	1.320%	5.600%	\$ 8,109	\$ -	\$ 4,265	\$ -	\$ -
Production - Thermal	ED.KF.311000	2.490%	1.380%	\$ (183,943)	\$ -	\$ (96,757)	\$ -	\$ -
Production - Thermal	ED.KF.311100	2.780%	1.050%	\$ (41,366)	\$ -	\$ (21,759)	\$ -	\$ -
Production - Thermal	ED.KF.312000	3.180%	2.620%	\$ (171,747)	\$ -	\$ (90,342)	\$ -	\$ -
Production - Thermal	ED.KF.314000	2.250%	2.790%	\$ 65,932	\$ -	\$ 34,681	\$ -	\$ -
Production - Thermal	ED.KF.315000	4.060%	3.130%	\$ (76,764)	\$ -	\$ (40,379)	\$ -	\$ -
Production - Thermal	ED.KF.316000	2.970%	1.520%	\$ (23,536)	\$ -	\$ (12,380)	\$ -	\$ -
<b>Production - Thermal Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -
Transmission	ED.AN.350300	1.070%	1.040%	\$ (292)	\$ -	\$ (154)	\$ -	\$ -
Transmission	ED.AN.350400	1.190%	1.180%	\$ (1,361)	\$ -	\$ (716)	\$ -	\$ -
Transmission	ED.AN.352000	1.630%	1.760%	\$ 26,272	\$ -	\$ 13,820	\$ -	\$ -
Transmission	ED.AN.353000	2.410%	2.340%	\$ (154,710)	\$ -	\$ (81,381)	\$ -	\$ -
Transmission	ED.AN.353100	2.410%	2.410%	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission	ED.AN.354000	1.510%	1.090%	\$ (3,213)	\$ -	\$ (1,690)	\$ -	\$ -
Transmission	ED.AN.355000	1.930%	2.400%	\$ 1,027,652	\$ -	\$ 540,564	\$ -	\$ -
Transmission	ED.AN.356000	1.900%	2.530%	\$ 671,365	\$ -	\$ 353,150	\$ -	\$ -
Transmission	ED.AN.357000	1.640%	1.630%	\$ (231)	\$ -	\$ (121)	\$ -	\$ -
Transmission	ED.AN.358000	2.060%	2.080%	\$ 956	\$ -	\$ 503	\$ -	\$ -
Transmission	ED.AN.359000	1.410%	1.230%	\$ (2,946)	\$ -	\$ (1,550)	\$ -	\$ -
Transmission	ED.CI.350400	1.190%	1.180%	\$ (14)	\$ -	\$ (7)	\$ -	\$ -
Transmission	ED.CI.352000	1.630%	1.760%	\$ 35	\$ -	\$ 18	\$ -	\$ -
Transmission	ED.CI.353000	2.410%	2.340%	\$ (2,023)	\$ -	\$ (1,019)	\$ -	\$ -
Transmission	ED.CI.354000	1.510%	1.090%	\$ (15,591)	\$ -	\$ (7,854)	\$ -	\$ -
Transmission	ED.CI.355000	1.930%	2.400%	\$ 6	\$ -	\$ 3	\$ -	\$ -
Transmission	ED.CI.356000	1.900%	2.530%	\$ 18,350	\$ -	\$ 9,243	\$ -	\$ -
Transmission	ED.CI.359000	1.410%	1.230%	\$ (33)	\$ -	\$ (16)	\$ -	\$ -
Transmission	ED.CW.350400	1.190%	1.180%	\$ (26)	\$ -	\$ (13)	\$ -	\$ -
Transmission	ED.CW.352000	1.630%	1.760%	\$ 67	\$ -	\$ 34	\$ -	\$ -
Transmission	ED.CW.353000	2.410%	2.340%	\$ (3,818)	\$ -	\$ (1,923)	\$ -	\$ -
Transmission	ED.CW.354000	1.510%	1.090%	\$ (29,407)	\$ -	\$ (14,814)	\$ -	\$ -
Transmission	ED.CW.355000	1.930%	2.400%	\$ 11	\$ -	\$ 6	\$ -	\$ -
Transmission	ED.CW.356000	1.900%	2.530%	\$ 34,610	\$ -	\$ 17,434	\$ -	\$ -

Attachment B-1: Change in Depreciation Expense By FERC Account

				Total					
				Impact (\$) on Change in Depreciation Rates					
Functional Area	Depr Group	Existing Rate	Proposed Rate	WA		Idaho		Oregon	
				Natural Gas	Electric	Natural Gas	Electric		
Transmission	ED.CW.359000	1.410%	1.230%	\$ (62)	\$ -	\$ (31)	\$ -	\$ -	
Transmission	ED.WA.356000	1.900%	2.530%	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Transmission Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	CD.AA.392000	5.380%	2.280%	\$ (2,585)	\$ (805)	\$ (1,302)	\$ (307)	\$ (499)	
Transportation - Tools	CD.AA.392002	3.433%	1.360%	\$ (64,011)	\$ (19,931)	\$ (32,245)	\$ (7,611)	\$ (12,359)	
Transportation - Tools	CD.AA.392032	3.830%	0.000%	\$ (772)	\$ (240)	\$ (389)	\$ (92)	\$ (149)	
Transportation - Tools	CD.AA.392046	3.550%	1.870%	\$ (2,967)	\$ (924)	\$ (1,494)	\$ (353)	\$ (573)	
Transportation - Tools	CD.AA.392048	3.550%	1.870%	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	CD.AA.392056	1.920%	1.620%	\$ (181)	\$ (56)	\$ (91)	\$ (21)	\$ (35)	
Transportation - Tools	CD.AA.392058	7.040%	6.000%	\$ (666)	\$ (207)	\$ (336)	\$ (79)	\$ (129)	
Transportation - Tools	CD.AA.392065	7.040%	6.000%	\$ (588)	\$ (183)	\$ (296)	\$ (70)	\$ (114)	
Transportation - Tools	CD.AA.396000	2.060%	3.240%	\$ 2,932	\$ 913	\$ 1,477	\$ 349	\$ 566	
Transportation - Tools	CD.AN.392000	5.380%	2.280%	\$ (9,165)	\$ (2,866)	\$ (4,617)	\$ (1,094)	\$ -	
Transportation - Tools	CD.AN.392032	3.830%	0.000%	\$ (828)	\$ (259)	\$ (417)	\$ (99)	\$ -	
Transportation - Tools	CD.AN.392035	3.550%	0.000%	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	CD.AN.392045	3.550%	1.870%	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	CD.AN.392046	3.550%	1.870%	\$ (13,817)	\$ (4,321)	\$ (6,960)	\$ (1,650)	\$ -	
Transportation - Tools	CD.AN.392047	3.550%	1.870%	\$ (446)	\$ (139)	\$ (225)	\$ (53)	\$ -	
Transportation - Tools	CD.AN.392048	3.550%	1.870%	\$ (2,718)	\$ (850)	\$ (1,369)	\$ (325)	\$ -	
Transportation - Tools	CD.AN.392056	1.920%	1.620%	\$ (1,177)	\$ (368)	\$ (593)	\$ (141)	\$ -	
Transportation - Tools	CD.AN.392057	1.920%	1.620%	\$ (260)	\$ (81)	\$ (131)	\$ (31)	\$ -	
Transportation - Tools	CD.AN.392065	7.040%	6.000%	\$ (912)	\$ (285)	\$ (460)	\$ (109)	\$ -	
Transportation - Tools	CD.AN.392200	20.000%	2.280%	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	CD.AN.396000	2.060%	3.240%	\$ 3,855	\$ 1,205	\$ 1,942	\$ 460	\$ -	
Transportation - Tools	CD.AN.396700	7.430%	3.240%	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	CD.ID.392000	5.380%	2.280%	\$ -	\$ -	\$ (4,671)	\$ (1,342)	\$ -	
Transportation - Tools	CD.ID.392046	3.550%	1.870%	\$ -	\$ -	\$ (6,763)	\$ (1,943)	\$ -	
Transportation - Tools	CD.ID.392047	3.550%	1.870%	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	CD.ID.392048	3.550%	1.620%	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	CD.ID.392056	1.920%	1.620%	\$ -	\$ -	\$ (523)	\$ (150)	\$ -	
Transportation - Tools	CD.ID.392057	1.920%	1.620%	\$ -	\$ -	\$ (187)	\$ (54)	\$ -	
Transportation - Tools	CD.ID.396000	2.060%	3.240%	\$ -	\$ -	\$ 4,631	\$ 1,331	\$ -	
Transportation - Tools	CD.WA.392000	5.380%	2.280%	\$ (4,146)	\$ (1,191)	\$ -	\$ -	\$ -	
Transportation - Tools	CD.WA.392046	3.550%	1.870%	\$ (20,715)	\$ (5,952)	\$ -	\$ -	\$ -	
Transportation - Tools	CD.WA.392047	3.550%	1.870%	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	CD.WA.392048	3.550%	1.870%	\$ (2,000)	\$ (575)	\$ -	\$ -	\$ -	
Transportation - Tools	CD.WA.392056	1.920%	1.620%	\$ (514)	\$ (148)	\$ -	\$ -	\$ -	
Transportation - Tools	CD.WA.396000	2.060%	3.240%	\$ 2,425	\$ 697	\$ -	\$ -	\$ -	
Transportation - Tools	CD.WA.396067	3.750%	0.000%	\$ (1,733)	\$ (498)	\$ -	\$ -	\$ -	
Transportation - Tools	ED.AN.392000	6.260%	4.730%	\$ (30,423)	\$ -	\$ (15,325)	\$ -	\$ -	
Transportation - Tools	ED.AN.392035	7.770%	0.000%	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.AN.392045	7.770%	4.170%	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.AN.392046	7.770%	4.170%	\$ (52,935)	\$ -	\$ (26,665)	\$ -	\$ -	
Transportation - Tools	ED.AN.392047	7.770%	4.170%	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.AN.392048	7.770%	4.170%	\$ (46,395)	\$ -	\$ (23,371)	\$ -	\$ -	
Transportation - Tools	ED.AN.392056	5.480%	3.810%	\$ (57,985)	\$ -	\$ (29,209)	\$ -	\$ -	
Transportation - Tools	ED.AN.392057	5.480%	3.810%	\$ (18,687)	\$ -	\$ (9,413)	\$ -	\$ -	
Transportation - Tools	ED.AN.392058	5.480%	3.940%	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation - Tools	ED.AN.392065	5.640%	3.940%	\$ -	\$ -	\$ -	\$ -	\$ -	



Attachment B-1: Change in Depreciation Expense By FERC Account

				<b>Total</b>				
				<b>Impact (\$) on Change in Depreciation Rates</b>				
Functional Area	Depr Group	Existing Rate	Proposed Rate	WA		Idaho		Oregon
				WA Electric	Natural Gas	Idaho Electric	Natural Gas	
Transportation - Tools	ED.AN.392066	5.640%	3.940%	\$ (18,582)	\$ -	\$ (9,360)	\$ -	\$ -
Transportation - Tools	ED.AN.392067	5.480%	3.810%	\$ (37,089)	\$ -	\$ (18,683)	\$ -	\$ -
Transportation - Tools	ED.AN.392068	5.640%	3.940%	\$ (11,347)	\$ -	\$ (5,716)	\$ -	\$ -
Transportation - Tools	ED.AN.392200	20.000%	4.730%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.AN.392230	7.770%	4.730%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.AN.392246	7.770%	4.170%	\$ (3,233)	\$ -	\$ (1,629)	\$ -	\$ -
Transportation - Tools	ED.AN.392256	5.480%	3.810%	\$ (753)	\$ -	\$ (380)	\$ -	\$ -
Transportation - Tools	ED.AN.396000	8.180%	4.840%	\$ (33,340)	\$ -	\$ (16,794)	\$ -	\$ -
Transportation - Tools	ED.AN.396055	7.580%	3.660%	\$ (2,718)	\$ -	\$ (1,369)	\$ -	\$ -
Transportation - Tools	ED.AN.396056	7.580%	3.660%	\$ (208)	\$ -	\$ (105)	\$ -	\$ -
Transportation - Tools	ED.AN.396058	3.750%	1.880%	\$ (3,518)	\$ -	\$ (1,772)	\$ -	\$ -
Transportation - Tools	ED.AN.396066	3.750%	1.880%	\$ (42,610)	\$ -	\$ (21,464)	\$ -	\$ -
Transportation - Tools	ED.AN.396067	7.580%	3.660%	\$ (11,573)	\$ -	\$ (5,830)	\$ -	\$ -
Transportation - Tools	ED.AN.396068	3.750%	1.880%	\$ (25,067)	\$ -	\$ (12,627)	\$ -	\$ -
Transportation - Tools	ED.ID.392000	6.260%	4.730%	\$ -	\$ -	\$ (38,192)	\$ -	\$ -
Transportation - Tools	ED.ID.392045	7.770%	4.170%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.ID.392046	7.770%	4.170%	\$ -	\$ -	\$ (29,792)	\$ -	\$ -
Transportation - Tools	ED.ID.392047	7.770%	4.170%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.ID.392048	7.770%	4.170%	\$ -	\$ -	\$ (6,009)	\$ -	\$ -
Transportation - Tools	ED.ID.392056	5.480%	3.810%	\$ -	\$ -	\$ (26,786)	\$ -	\$ -
Transportation - Tools	ED.ID.392057	5.480%	3.810%	\$ -	\$ -	\$ (9,780)	\$ -	\$ -
Transportation - Tools	ED.ID.392066	5.640%	3.940%	\$ -	\$ -	\$ (13,359)	\$ -	\$ -
Transportation - Tools	ED.ID.392067	5.480%	3.810%	\$ -	\$ -	\$ (40,755)	\$ -	\$ -
Transportation - Tools	ED.ID.392068	5.640%	3.940%	\$ -	\$ -	\$ (26,555)	\$ -	\$ -
Transportation - Tools	ED.ID.392200	20.000%	4.743%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.ID.396000	8.180%	4.840%	\$ -	\$ -	\$ (31,223)	\$ -	\$ -
Transportation - Tools	ED.ID.396055	7.580%	3.660%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.ID.396056	7.580%	3.660%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.ID.396057	7.580%	3.660%	\$ -	\$ -	\$ (2,049)	\$ -	\$ -
Transportation - Tools	ED.ID.396058	3.750%	1.880%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.ID.396066	3.750%	1.880%	\$ -	\$ -	\$ (83,987)	\$ -	\$ -
Transportation - Tools	ED.ID.396067	7.580%	3.660%	\$ -	\$ -	\$ (51,382)	\$ -	\$ -
Transportation - Tools	ED.ID.396068	3.750%	1.880%	\$ -	\$ -	\$ (37,782)	\$ -	\$ -
Transportation - Tools	ED.WA.392000	6.260%	4.730%	\$ (42,914)	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.392035	7.770%	7.770%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.392046	7.770%	4.170%	\$ (78,995)	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.392047	7.770%	4.170%	\$ (3,619)	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.392048	7.770%	4.170%	\$ (17,874)	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.392056	5.480%	3.810%	\$ (65,971)	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.392057	5.480%	3.810%	\$ (31,497)	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.392058	5.640%	3.940%	\$ (17,749)	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.392066	5.640%	3.940%	\$ (55,665)	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.392067	5.480%	3.810%	\$ (86,684)	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.392068	5.640%	3.940%	\$ (58,669)	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.392200	20.000%	4.730%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.396000	8.180%	4.840%	\$ (54,160)	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.396055	7.580%	3.660%	\$ (12,733)	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.396056	7.580%	3.660%	\$ (166)	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.396057	7.580%	3.660%	\$ (113)	\$ -	\$ -	\$ -	\$ -

Attachment B-1: Change in Depreciation Expense By FERC Account

				Total				
				Impact (\$) on Change in Depreciation Rates				
Functional Area	Depr Group	Existing Rate	Proposed Rate	WA		Idaho		
				WA Electric	Natural Gas	Idaho Electric	Natural Gas	Oregon
Transportation - Tools	ED.WA.396058	7.580%	1.880%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.396065	3.750%	1.880%	\$ (2,316)	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.396066	3.750%	1.880%	\$ (108,748)	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.396067	7.580%	3.660%	\$ (81,487)	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	ED.WA.396068	3.750%	1.880%	\$ (69,065)	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AA.392000	4.470%	5.960%	\$ -	\$ 348	\$ -	\$ 133	\$ 219
Transportation - Tools	GD.AA.392046	5.780%	6.290%	\$ -	\$ 127	\$ -	\$ 49	\$ 80
Transportation - Tools	GD.AN.392000	7.330%	4.080%	\$ -	\$ (3,020)	\$ -	\$ (1,153)	\$ -
Transportation - Tools	GD.AN.392045	5.780%	2.330%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AN.392046	5.780%	2.330%	\$ -	\$ (9,137)	\$ -	\$ (3,489)	\$ -
Transportation - Tools	GD.AN.392047	5.780%	2.330%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AN.392048	5.780%	2.330%	\$ -	\$ (14,090)	\$ -	\$ (5,380)	\$ -
Transportation - Tools	GD.AN.392055	4.920%	2.040%	\$ -	\$ (1,153)	\$ -	\$ (440)	\$ -
Transportation - Tools	GD.AN.392056	4.920%	2.040%	\$ -	\$ (21,001)	\$ -	\$ (8,019)	\$ -
Transportation - Tools	GD.AN.392057	4.920%	2.040%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AN.392058	5.740%	2.800%	\$ -	\$ (8,323)	\$ -	\$ (3,178)	\$ -
Transportation - Tools	GD.AN.392200	20.000%	4.080%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.AN.396000	7.460%	2.920%	\$ -	\$ (1,467)	\$ -	\$ (560)	\$ -
Transportation - Tools	GD.ID.396058	2.110%	0.510%	\$ -	\$ (3,607)	\$ 2,110	\$ (1,377)	\$ -
Transportation - Tools	GD.ID.396066	2.110%	0.510%	\$ -	\$ (5,377)	\$ -	\$ (2,053)	\$ -
Transportation - Tools	GD.ID.392000	7.330%	4.080%	\$ -	\$ -	\$ -	\$ (10,788)	\$ -
Transportation - Tools	GD.ID.392046	5.780%	2.330%	\$ -	\$ -	\$ -	\$ (13,932)	\$ -
Transportation - Tools	GD.ID.392048	5.780%	2.330%	\$ -	\$ -	\$ -	\$ (33,405)	\$ -
Transportation - Tools	GD.ID.392056	4.920%	2.040%	\$ -	\$ -	\$ -	\$ (19,187)	\$ -
Transportation - Tools	GD.ID.392057	4.920%	2.040%	\$ -	\$ -	\$ -	\$ (3,785)	\$ -
Transportation - Tools	GD.ID.392058	5.740%	2.800%	\$ -	\$ -	\$ -	\$ (17,862)	\$ -
Transportation - Tools	GD.ID.392700	4.930%	4.080%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.ID.392758	0.000%	2.800%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.ID.396000	7.460%	2.920%	\$ -	\$ -	\$ -	\$ (23,724)	\$ -
Transportation - Tools	GD.ID.396058	2.110%	0.510%	\$ -	\$ -	\$ -	\$ (6,033)	\$ -
Transportation - Tools	GD.ID.396700	7.430%	2.920%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.OR.392000	1.560%	5.850%	\$ -	\$ -	\$ -	\$ -	\$ 9,895
Transportation - Tools	GD.OR.392035	4.900%	4.900%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.OR.392045	8.470%	5.500%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.OR.392046	7.690%	5.500%	\$ -	\$ -	\$ -	\$ -	\$ (18,752)
Transportation - Tools	GD.OR.392047	7.690%	5.500%	\$ -	\$ -	\$ -	\$ -	\$ (3,703)
Transportation - Tools	GD.OR.392048	7.690%	5.500%	\$ -	\$ -	\$ -	\$ -	\$ (49,514)
Transportation - Tools	GD.OR.392056	4.900%	2.900%	\$ -	\$ -	\$ -	\$ -	\$ (20,899)
Transportation - Tools	GD.OR.392057	4.900%	2.900%	\$ -	\$ -	\$ -	\$ -	\$ (2,728)
Transportation - Tools	GD.OR.392058	1.560%	5.850%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.OR.392200	20.000%	5.850%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.OR.396000	4.640%	0.000%	\$ -	\$ -	\$ -	\$ -	\$ (2,034)
Transportation - Tools	GD.WA.392000	7.330%	4.080%	\$ -	\$ (38,691)	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392045	5.780%	2.330%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392046	5.780%	2.330%	\$ -	\$ (41,522)	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392047	5.780%	2.330%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392048	5.780%	2.330%	\$ -	\$ (89,387)	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392056	4.920%	2.040%	\$ -	\$ (54,334)	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392057	4.920%	2.040%	\$ -	\$ (32,422)	\$ -	\$ -	\$ -

Attachment B-1: Change in Depreciation Expense By FERC Account

				<b>Total</b>				
				<b>Impact (\$) on Change in Depreciation Rates</b>				
Functional Area	Depr Group	Existing Rate	Proposed Rate	WA		Idaho		Oregon
				WA Electric	Natural Gas	Electric	Natural Gas	
Transportation - Tools	GD.WA.392058	5.740%	2.800%	\$ -	\$ (58,728)	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392065	5.740%	2.800%	\$ -	\$ (2,990)	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392085	7.330%	4.080%	\$ -	\$ (953)	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392200	20.000%	4.080%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392700	4.930%	4.080%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.392758	0.000%	2.040%	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.396000	7.460%	2.920%	\$ -	\$ (64,098)	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.396058	2.110%	0.510%	\$ -	\$ (17,554)	\$ -	\$ -	\$ -
Transportation - Tools	GD.WA.396700	7.430%	2.920%	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transportation - Tools Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -
Underground Storage	GD.AN.350200	1.350%	1.210%	\$ -	\$ (63)	\$ -	\$ (29)	\$ -
Underground Storage	GD.AN.351100	1.520%	1.600%	\$ -	\$ 1,058	\$ -	\$ 490	\$ -
Underground Storage	GD.AN.351200	1.150%	1.170%	\$ -	\$ 38	\$ -	\$ 17	\$ -
Underground Storage	GD.AN.351300	1.090%	1.110%	\$ -	\$ 7	\$ -	\$ 3	\$ -



Attachment B-1: Change in Depreciation Expense By FERC Account

				<b>Total</b>				
				<b>Impact (\$) on Change in Depreciation Rates</b>				
Functional Area	Depr Group	Existing Rate	Proposed Rate	WA		Idaho		Oregon
				Natural Gas	Electric	Natural Gas	Electric	
Underground Storage	GD.AN.351400	1.370%	1.320%	\$ -	\$ (38)	\$ -	\$ (17)	\$ -
Underground Storage	GD.AN.351410	1.090%	1.090%	\$ -	\$ -	\$ -	\$ -	\$ -
Underground Storage	GD.AN.352000	1.380%	1.470%	\$ -	\$ 10,771	\$ -	\$ 4,992	\$ -
Underground Storage	GD.AN.352200	1.960%	1.900%	\$ -	\$ (83)	\$ -	\$ (39)	\$ -
Underground Storage	GD.AN.352300	0.790%	0.850%	\$ -	\$ 2,197	\$ -	\$ 1,018	\$ -
Underground Storage	GD.AN.353000	1.220%	1.500%	\$ -	\$ 3,941	\$ -	\$ 1,827	\$ -
Underground Storage	GD.AN.354000	1.690%	1.770%	\$ -	\$ 8,173	\$ -	\$ 3,788	\$ -
Underground Storage	GD.AN.355000	3.810%	1.240%	\$ -	\$ (27,382)	\$ -	\$ (12,691)	\$ -
Underground Storage	GD.AN.356000	0.360%	1.580%	\$ -	\$ 4,544	\$ -	\$ 2,106	\$ -
Underground Storage	GD.AN.357000	1.790%	1.720%	\$ -	\$ (1,231)	\$ -	\$ (570)	\$ -
Underground Storage	GD.OR.311000	5.330%	5.330%	\$ -	\$ -	\$ -	\$ -	\$ -
Underground Storage	GD.OR.350200	1.690%	1.790%	\$ -	\$ -	\$ -	\$ -	\$ 1
Underground Storage	GD.OR.351100	1.440%	2.210%	\$ -	\$ -	\$ -	\$ -	\$ 186
Underground Storage	GD.OR.351200	1.890%	1.890%	\$ -	\$ -	\$ -	\$ -	\$ -
Underground Storage	GD.OR.351400	1.750%	1.740%	\$ -	\$ -	\$ -	\$ -	\$ (11)
Underground Storage	GD.OR.352000	1.670%	1.730%	\$ -	\$ -	\$ -	\$ -	\$ 858
Underground Storage	GD.OR.352200	1.620%	2.030%	\$ -	\$ -	\$ -	\$ -	\$ 6,003
Underground Storage	GD.OR.352300	1.540%	1.950%	\$ -	\$ -	\$ -	\$ -	\$ 1,848
Underground Storage	GD.OR.353000	1.590%	1.630%	\$ -	\$ -	\$ -	\$ -	\$ 68
Underground Storage	GD.OR.354000	1.820%	1.830%	\$ -	\$ -	\$ -	\$ -	\$ 324
Underground Storage	GD.OR.355000	1.740%	1.090%	\$ -	\$ -	\$ -	\$ -	\$ (984)
Underground Storage	GD.OR.356000	1.360%	3.770%	\$ -	\$ -	\$ -	\$ -	\$ 364
Underground Storage	GD.OR.357000	2.250%	2.090%	\$ -	\$ -	\$ -	\$ -	\$ (206)
<b>Underground Storage Total</b>								
<b>Grand Total</b>								
				<b>WA Electric</b>	<b>WA Natural Gas</b>	<b>Idaho Electric</b>	<b>Idaho Natural Gas</b>	<b>Oregon</b>
<b>Functional Area</b>								
Production - Thermal				\$ (424,030)	\$ -	\$ (223,048)	\$ -	\$ -
Production - Hydro				\$ 340,722	\$ -	\$ 179,226	\$ -	\$ -
Production - Other				\$ (565,345)	\$ -	\$ (297,382)	\$ -	\$ -
Transmission				\$ 1,565,596	\$ -	\$ 823,486	\$ -	\$ -
Underground Storage				\$ -	\$ 1,931	\$ -	\$ 895	\$ 8,450
E Distribution				\$ (577,854)	\$ -	\$ (1,541,905)	\$ -	\$ -
G Distribution				\$ -	\$ (379,594)	\$ -	\$ (278,065)	\$ 730,844
General Intangibles				\$ 229,968	\$ 52,163	\$ 117,283	\$ 26,742	\$ 70,300
				\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Tools				\$ (613,763)	\$ (237,089)	\$ (306,620)	\$ (78,758)	\$ (47,341)
Grand Total Depreciation Only				\$ (44,706)	\$ (562,589)	\$ (1,248,960)	\$ (329,186)	\$ 762,252

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

**Attachment B-2: General Plant  
Reserve Adjustment**

Attachment B-2: General Plant Reserve Adjustment

Common Plant Reserve Adjustment  
Amortization

*GD. Reserve Adjustment Allocation. w/JSnumbers. Proposed Solution*

		Total Adjustment	Annual Amortization (5 yrs)	Factor	Allocation Rates					Allocated Amortization Rates on Depr Expense					
					WA - Elec	WA - Gas	ID - Elec	ID - Gas	OR - Gas	WA - Elec	WA - Gas	ID - Elec	ID - Gas	OR - Gas	
Direct	GD.WA	(4,361)	(872)	4		100.000%					-	(872)	-	-	-
	GD.ID	47,320	9,464	4				100.000%			-	-	9,464	-	-
	GD.OR	(407,915)	(81,583)	4					100.000%		-	-	-	(81,583)	-
Allocated	GD.AA	(118,108)	(23,622)	8		49.742%		18.994%		31.264%	-	(11,750)	-	(4,487)	(7,385)
	GD.AN	(54,304)	(10,861)	4		72.367%		27.633%			-	(7,860)	-	(3,001)	-
		<u>(537,368)</u>													
		(0)													

*ED. Reserve Adjustment Allocation. NoGL. w/JSnumbers. Proposed Solution*

Direct	ED.WA	1,135,990	227,198	4	100.000%						227,198	-	-	-	-
	ED.ID	510,514	102,103	4			100.000%				-	-	102,103	-	-
Allocated	ED.AN	<u>(93,470)</u>	(18,694)	4	66.501%		33.499%				(12,432)	-	(6,262)	-	-
		1,553,034													
		(0)													

*CD. General Plant Reserve Adjustment. w/JSnumbers. Proposed Solution*

Allocated	CD.AA	(10,394,638)	(2,078,928)	4	47.013%	14.638%	23.682%	5.590%	9.077%		(977,366)	(304,313)	(492,332)	(116,212)	(188,704)
	CD.AN	1,202,408	240,482	4	51.657%	16.153%	26.022%	6.168%	0.000%		124,226	38,845	62,578	14,833	-
	CD.ID	901,240	180,248	4			77.679%	22.321%			-	-	140,015	40,233	-
	CD.WA	<u>1,061,196</u>	212,239	4	77.679%	22.321%					164,865	47,374	-	-	-
		(7,229,793)													
		0													

	WA - Elec	WA - Gas	ID - Elec	ID - Gas	OR - Gas
Direct	227,198	(872)	102,103	9,464	(81,583)
Allocated	<u>(700,707)</u>	<u>(237,704)</u>	<u>(296,001)</u>	<u>(68,634)</u>	<u>(196,089)</u>
	(473,509)	(238,576)	(193,898)	(59,170)	(277,672)

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

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



## **2021 DEPRECIATION STUDY**

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO ELECTRIC, GAS AND COMMON PLANT  
AS OF DECEMBER 31, 2021

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

AVISTA CORPORATION  
Spokane, Washington

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO ELECTRIC, GAS AND COMMON PLANT  
AS OF DECEMBER 31, 2021

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

January 3, 2023

Avista Corporation  
1411 Mission Avenue  
Spokane, WA 99220-3727

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

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric, gas and common plant of Avista Corporation ("Avista") as of December 31, 2021. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS  
President

JJS:jmr

069194.000

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# AVISTA CORPORATION

## DEPRECIATION STUDY

### EXECUTIVE SUMMARY

Pursuant to Avista Corporation's ("Avista" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to Avista's electric, gas and common plant as of December 31, 2021. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

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

Avista's accounting policy has not changed since the last depreciation study was prepared as of December 31, 2016. There have been significant changes to plant in service and the average service life and net salvage parameters have been updated. The proposed depreciation rates produce an overall increase for electric, gas and common plant as of December 31, 2021. Specifically, electric plant increases and gas and common plant decrease slightly.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric, gas and common plant in service as of December 31, 2021 as summarized in Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$189.8 million when applied to depreciable plant balances as of December 31, 2021. The results are summarized at the functional level as follows:

**SUMMARY OF ORIGINAL COST, PROPOSED ACCRUAL RATES AND AMOUNTS**

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2021	ACCRUAL RATE	ACCRUAL AMOUNT
<b>ELECTRIC PLANT</b>			
Steam Production Plant	445,087,172.12	4.31	19,195,620
Hydro Production Plant	694,904,473.45	2.27	15,767,090
Other Production Plant	327,546,910.58	3.09	10,124,666
Transmission Plant	948,182,505.39	2.32	21,986,055
Distribution Plant	2,081,784,379.62	2.55	53,141,642
General Plant	166,852,916.86	4.64	7,738,766
<b>Total Electric Plant</b>	<b>4,664,358,358.02</b>	<b>2.74</b>	<b>127,953,839</b>
<b>GAS PLANT - Washington and Idaho</b>			
Natural Gas Storage and Processing Plant	47,265,475.76	1.51	713,563
Distribution Plant	889,754,251.07	2.41	21,414,569
General Plant	50,261,857.69	3.28	1,648,085
<b>Total Gas Plant - Washington and Idaho</b>	<b>987,281,584.52</b>	<b>2.41</b>	<b>23,776,217</b>
<b>GAS PLANT - Allocated All</b>			
General Plant	6,617,857.53	5.90	390,484
<b>GAS PLANT - Oregon</b>			
Natural Gas Storage and Processing Plant	7,180,697.93	1.85	132,599
Distribution Plant	469,227,390.41	2.30	10,771,102
General Plant	10,642,537.06	4.43	471,417
<b>Total Gas Plant - Oregon</b>	<b>487,050,625.40</b>	<b>2.34</b>	<b>11,375,118</b>
<b>COMMON PLANT</b>			
General Plant	395,947,482.60	6.96	27,541,449
<b>Total Common Plant</b>	<b>395,947,482.60</b>	<b>6.96</b>	<b>27,541,449</b>
<b>UNRECOVERED RESERVE</b>			
Electric Plant	-		310,780
Gas Plant - Washington and Idaho	-		(2,269)
Gas Plant - Allocated All	-		(23,622)
Gas Plant - Oregon	-		(81,582)
Common Plant	-		(1,445,958)
<b>Total Unrecovered Reserve</b>			<b>(1,242,651)</b>
<b>Total Electric, Gas, and Common Depreciable Plant</b>	<b>6,541,255,908.07</b>	<b>2.90</b>	<b>189,794,456</b>

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## PART I. INTRODUCTION

# AVISTA CORPORATION

## DEPRECIATION STUDY

### PART I. INTRODUCTION

#### SCOPE

This report sets forth the results of the depreciation study for Avista Corporation (“Avista”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric, gas and common plant as of December 31, 2021. The rates and amounts determined as a result of this study are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric, gas and common plant in service as of December 31, 2021.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2021, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric and gas industry, including knowledge of service lives and net salvage estimates used for other electric and gas companies.

#### PLAN OF REPORT

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

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

**BASIS OF THE STUDY**

**Depreciation**

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

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

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

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

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

**Service Life and Net Salvage Estimates**

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

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

---

## PART II. ESTIMATION OF SURVIVOR CURVES



## PART II. ESTIMATION OF SURVIVOR CURVES

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

### SURVIVOR CURVES

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

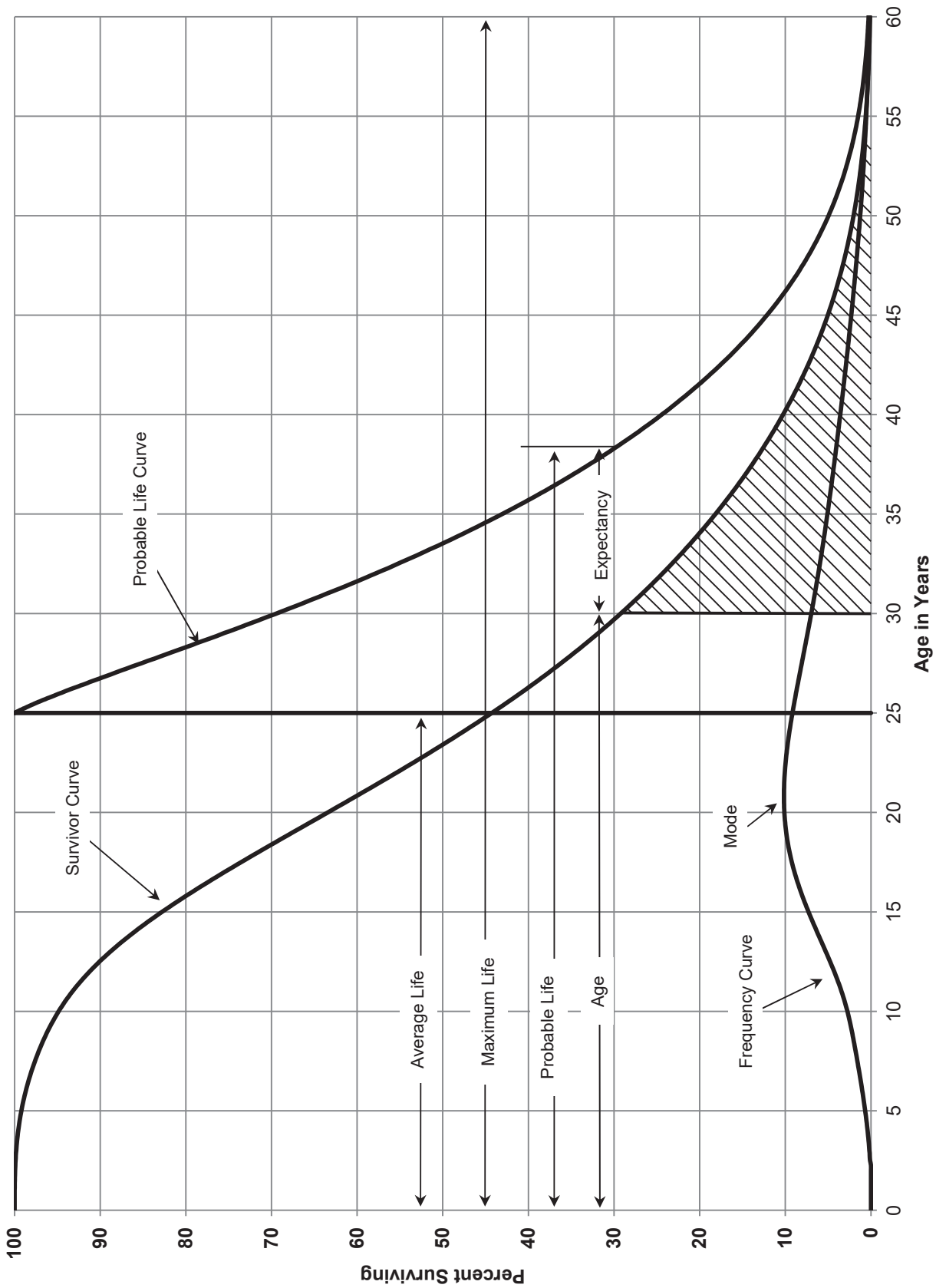
The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth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

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

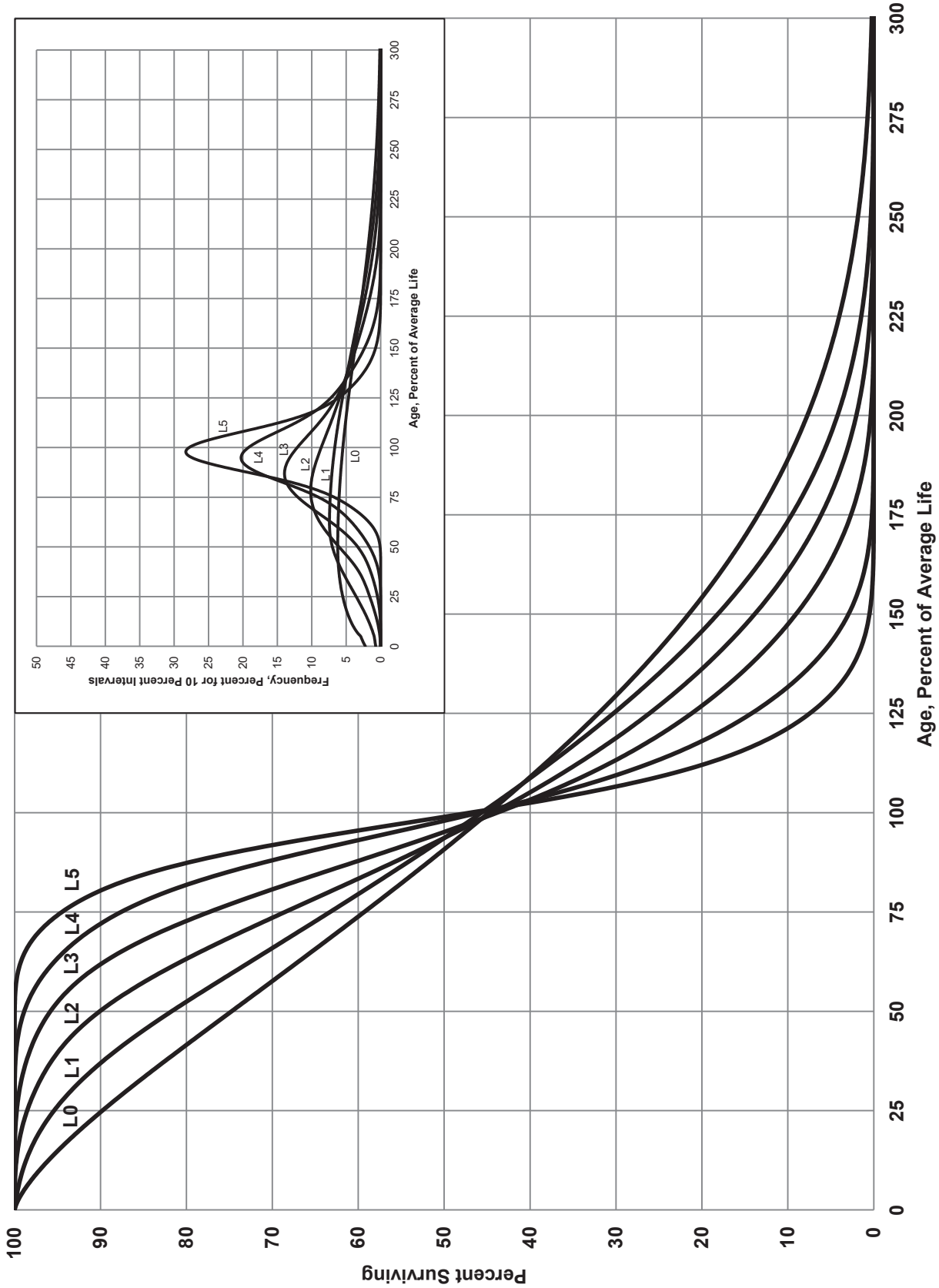
### **Iowa Type Curves**

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

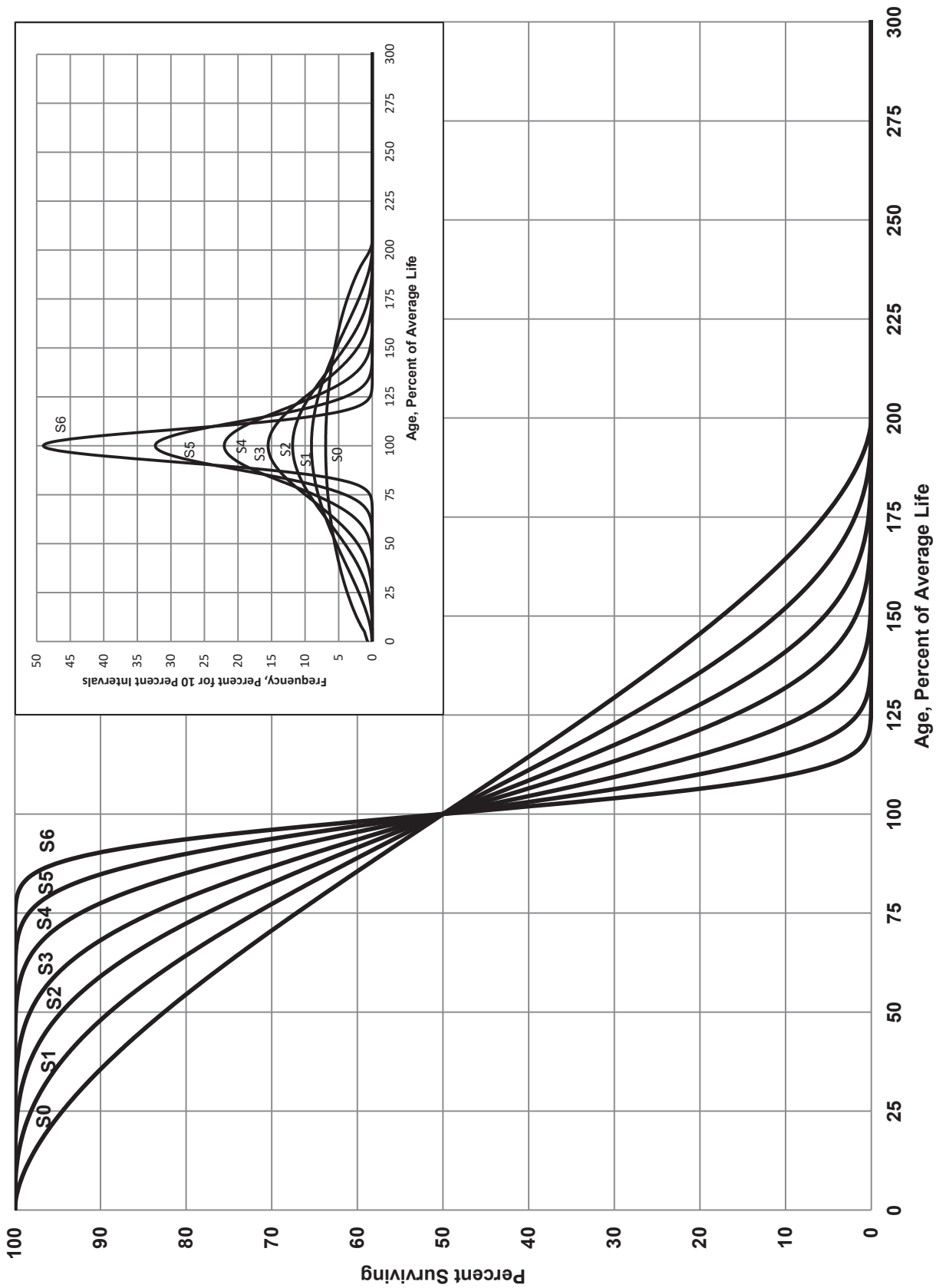
The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.



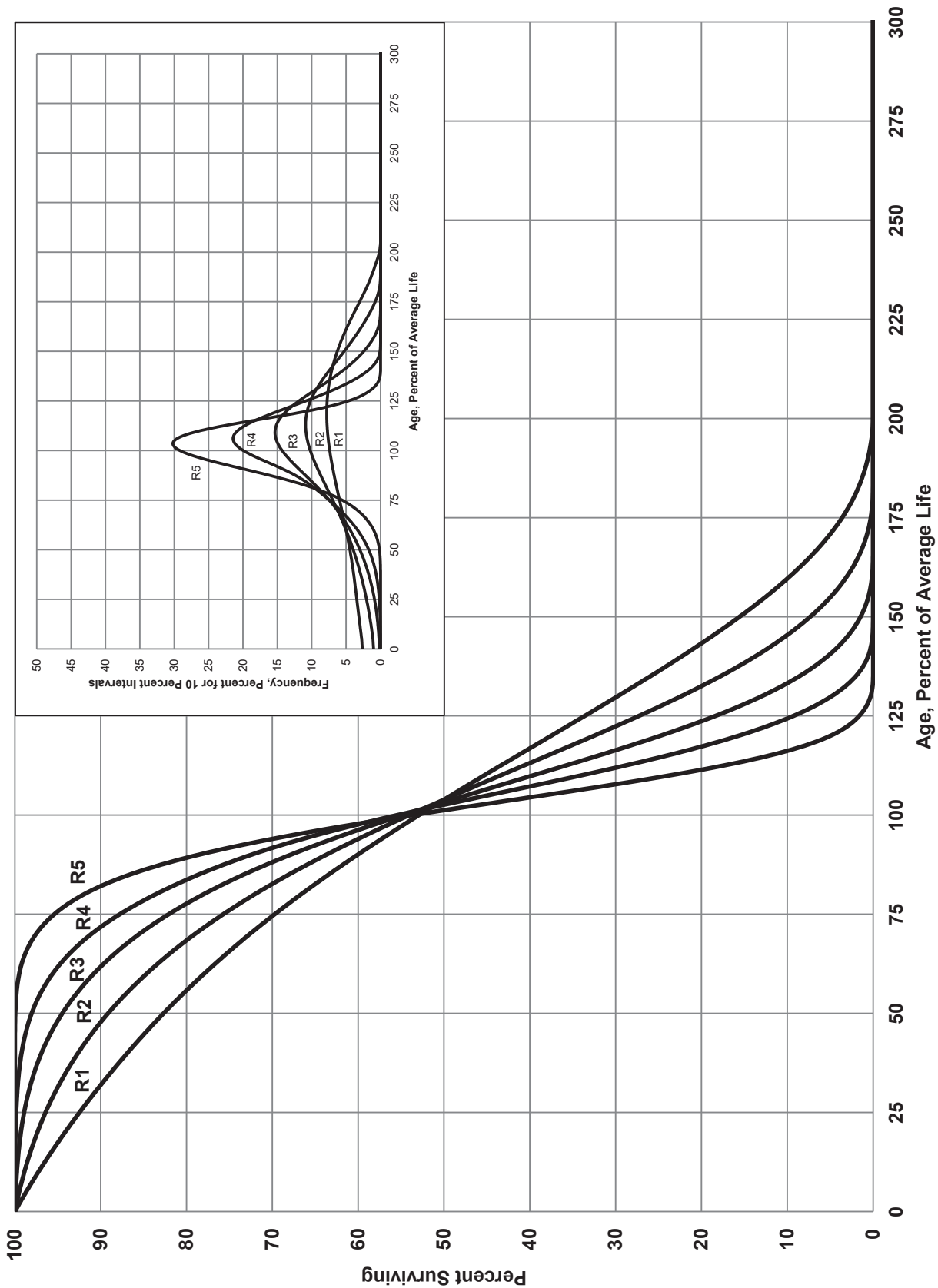
**FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES**



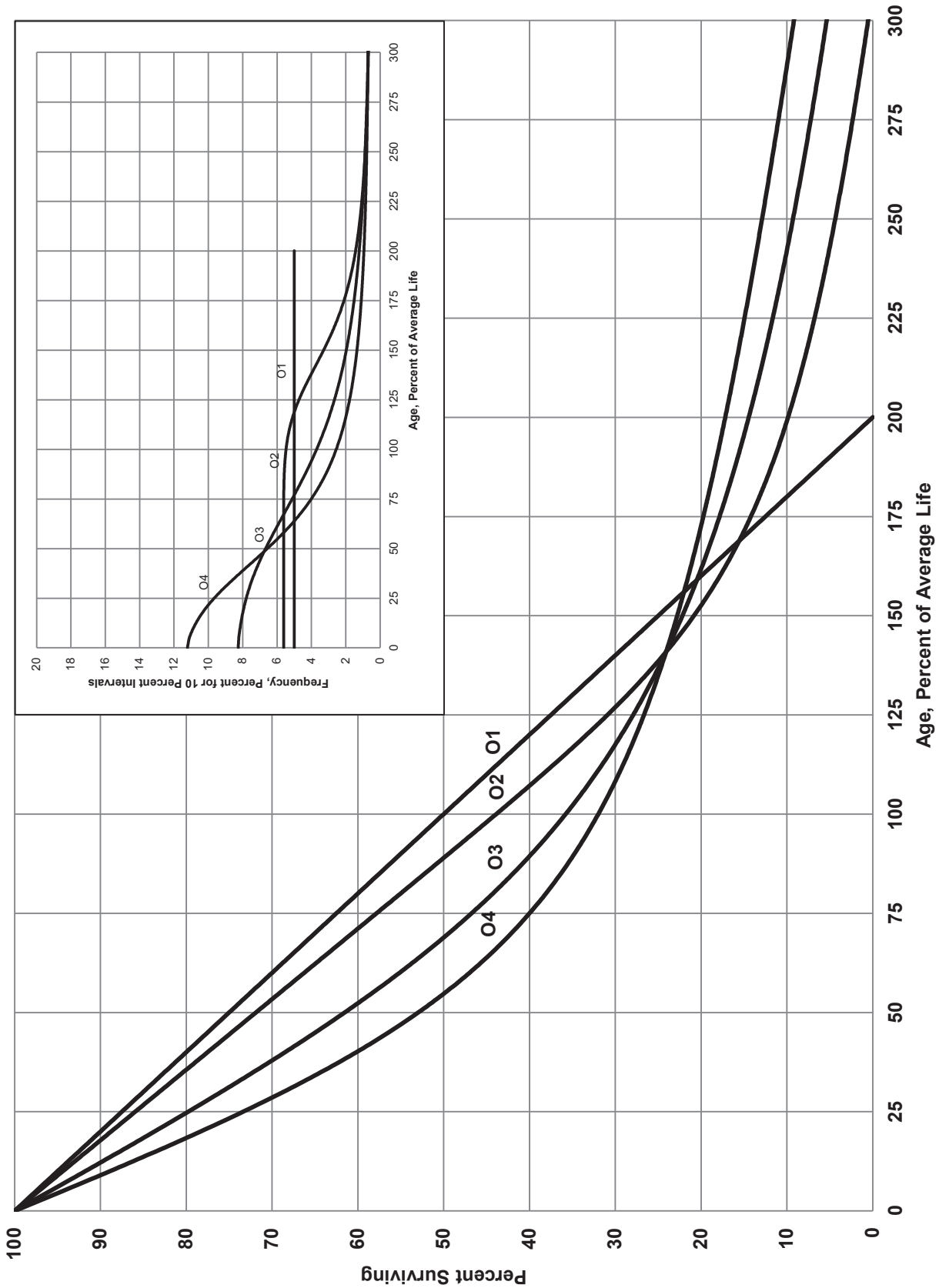
**FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES**



**FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES**



**FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES**



**FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES**

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

### **Retirement Rate Method of Analysis**

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

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

---

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

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

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

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



## Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2012-2021 for which there were placements during the years 2007-2021. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2007 were retired in 2012. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2012 retirements of 2007 installations and ending with the 2021 retirements of the 2016 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2012-2021  
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars											Total During		Age Interval (13)
	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)	Age Interval (12)	Age Interval (13)		
2007	10	11	12	13	14	16	23	24	25	26	26	13½-14½		
2008	11	12	13	15	16	18	20	21	22	19	44	12½-13½		
2009	11	12	13	14	16	17	19	21	22	18	64	11½-12½		
2010	8	9	10	11	11	13	14	15	16	17	83	10½-11½		
2011	9	10	11	12	13	14	16	17	19	20	93	9½-10½		
2012	4	9	10	11	12	13	14	15	16	20	105	8½-9½		
2013		5	11	12	13	14	15	16	18	20	113	7½-8½		
2014			6	12	13	15	16	17	19	19	124	6½-7½		
2015				6	13	15	16	17	19	19	131	5½-6½		
2016					7	14	16	17	19	20	143	4½-5½		
2017						8	18	20	22	23	146	3½-4½		
2018							9	20	22	25	150	2½-3½		
2019							11	11	23	25	151	1½-2½		
2020								11	11	24	153	½-1½		
2021										13	80	0-½		
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>			

Experience Band 2012-2021

Placement Band 2007-2021

**SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2012-2021**  
**SUMMARIZED BY AGE INTERVAL**

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)	
	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)				
2007	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	-	-	13½-14½
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2010	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	-	-	10½-11½
2011	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	-	9½-10½
2012	-	-	-	-	-	-	-	-	-	-	(5)	-	-	8½-9½
2013	-	-	-	-	-	-	-	-	-	-	6	-	-	7½-8½
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2015	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	-	5½-6½
2016	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	-	4½-5½
2017	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	-	-	3½-4½
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2019	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	-	-	-	1½-2½
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	-	

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.

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

**Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2012 through 2021 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2017 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
 JANUARY 1 OF EACH YEAR 2012-2021  
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars											Total at	
	Annual Survivors at the Beginning of the Year											Beginning of	Age
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Age Interval	Interval	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
2007	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2008	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2009	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2010	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2011	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2012	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2013		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½	
2014			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½	
2015				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½	
2016					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½	
2017						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½	
2018							850 <sup>a</sup>	841	821	799	4,955	2½-3½	
2019								960 <sup>a</sup>	949	926	5,719	1½-2½	
2020									1,080 <sup>a</sup>	1,069	6,579	½-1½	
2021										1,220 <sup>a</sup>	7,490	0-½	
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>		

<sup>a</sup>Additions during the year

For the entire experience band 2012-2021, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

**Original Life Table**

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

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

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

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

Experience Band 2012-2021

Placement Band 2007-2021

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

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

### **Smoothing the Original Survivor Curve**

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

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

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



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

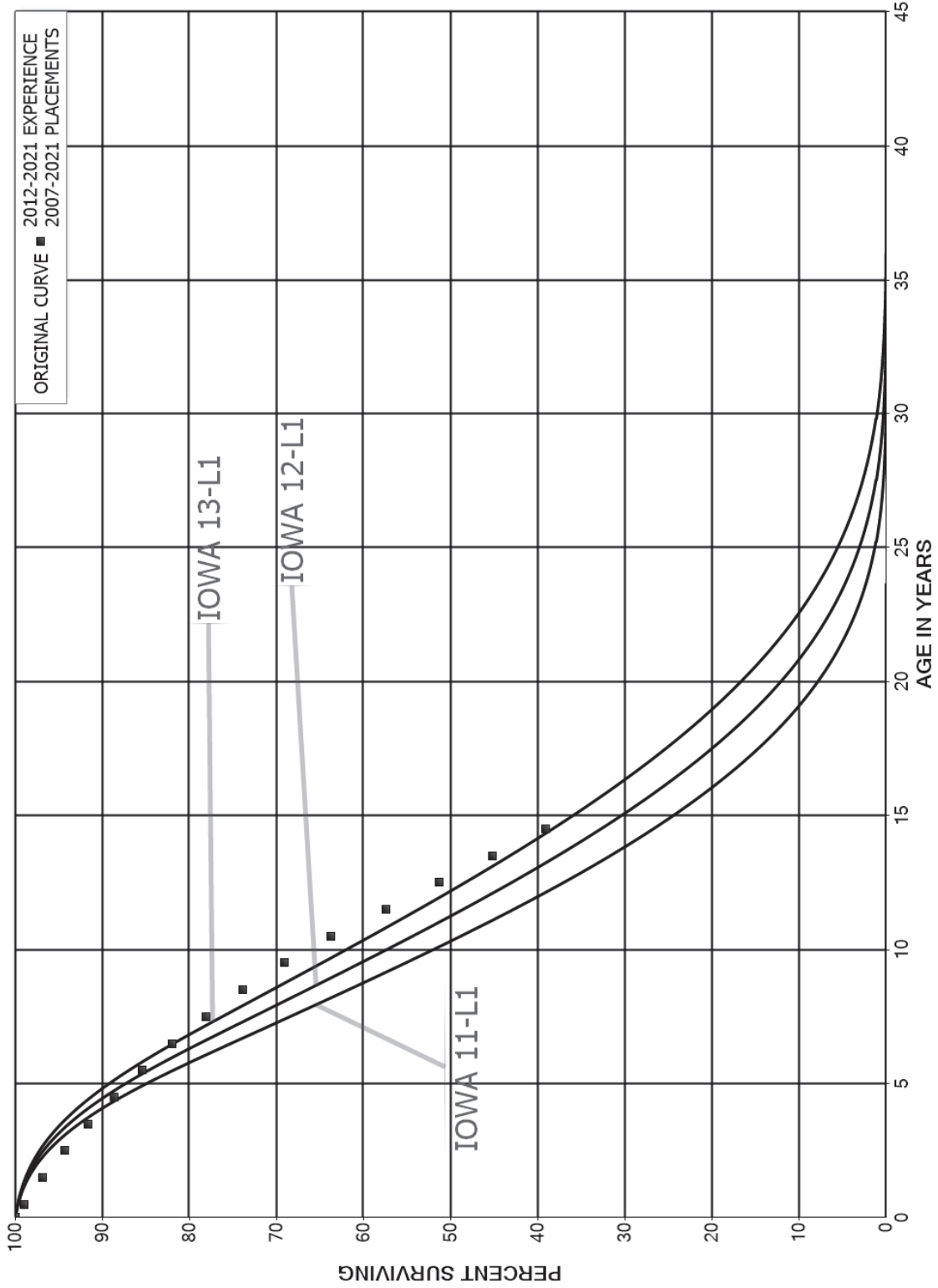


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

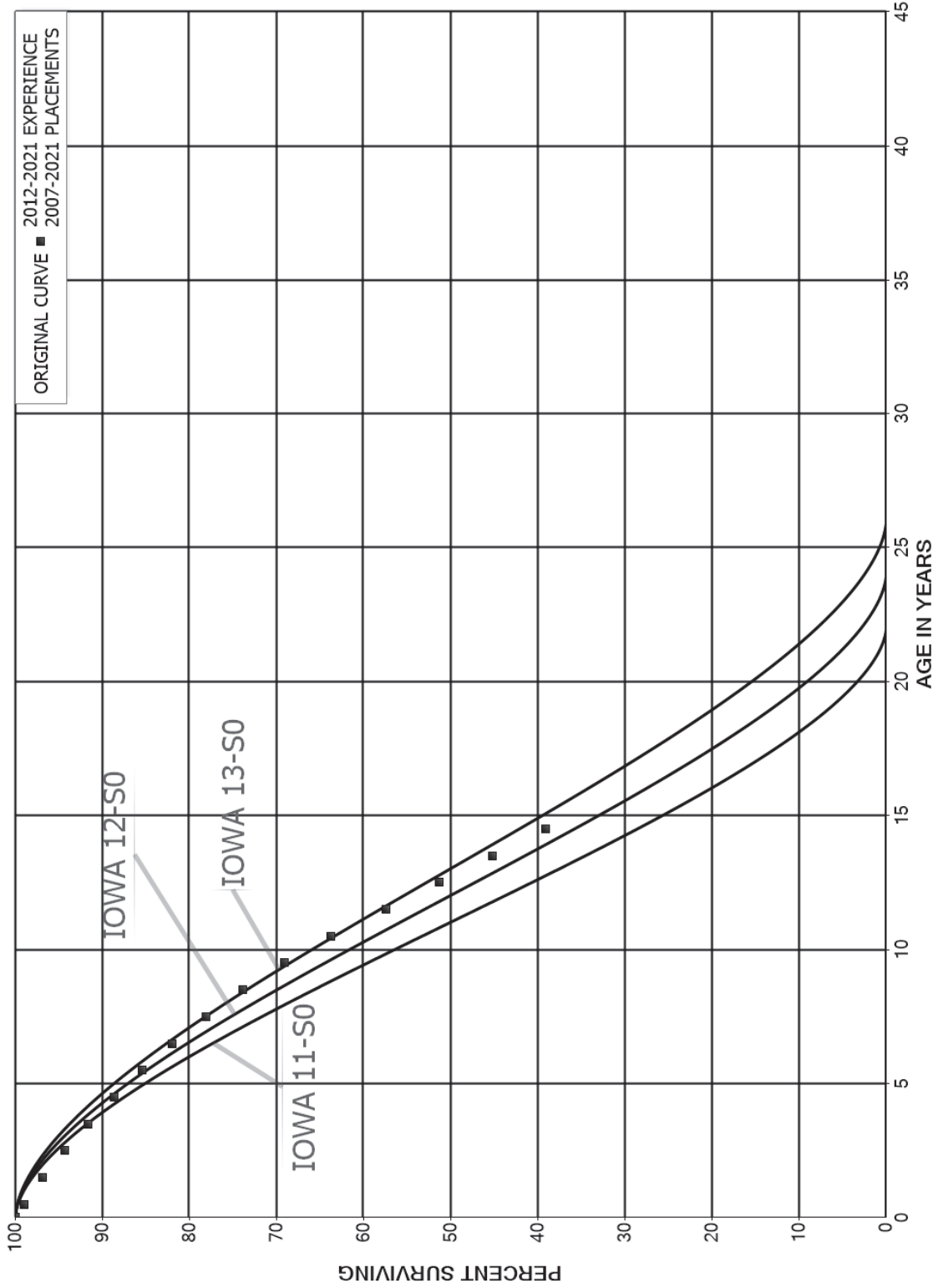


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

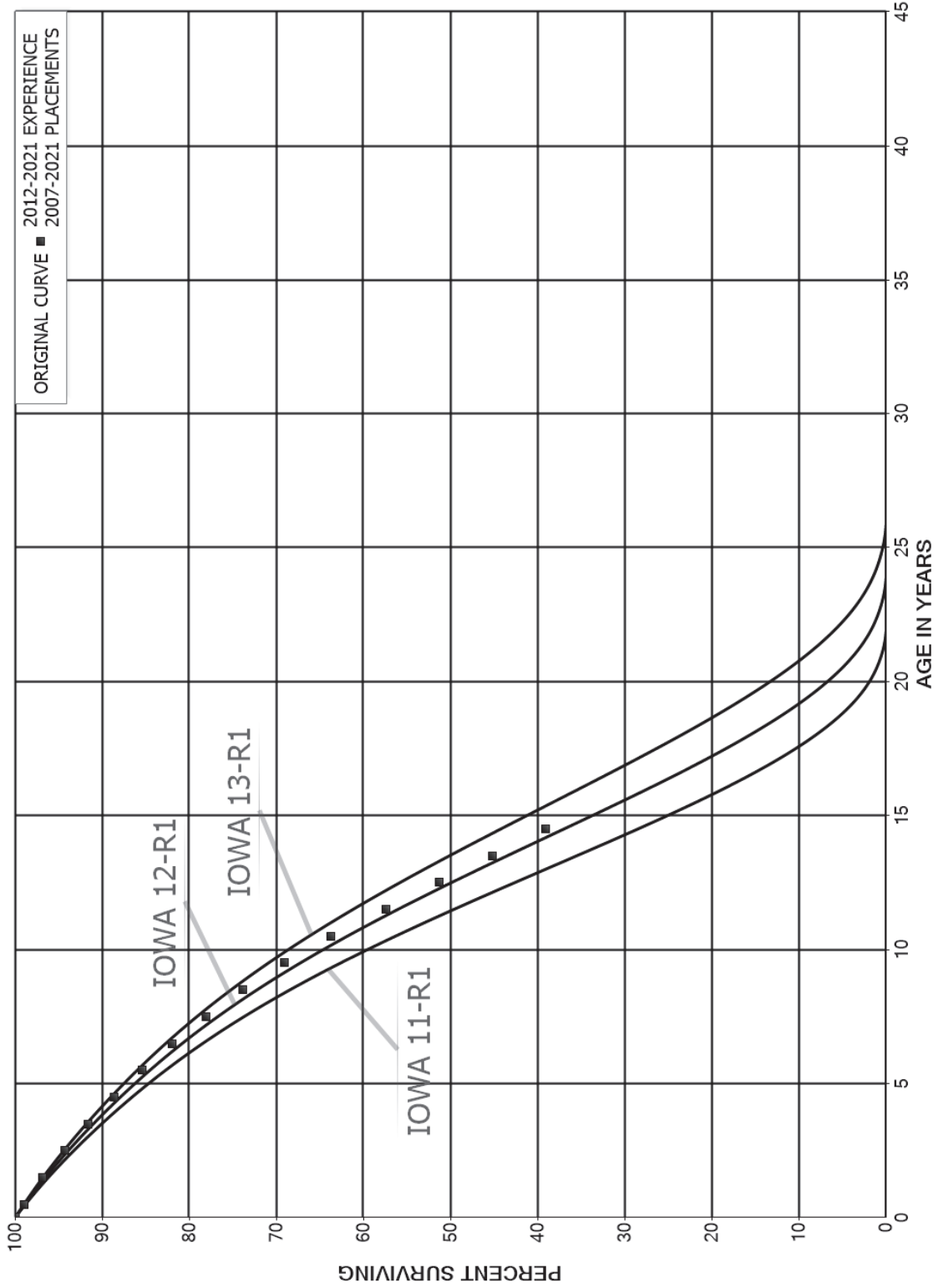
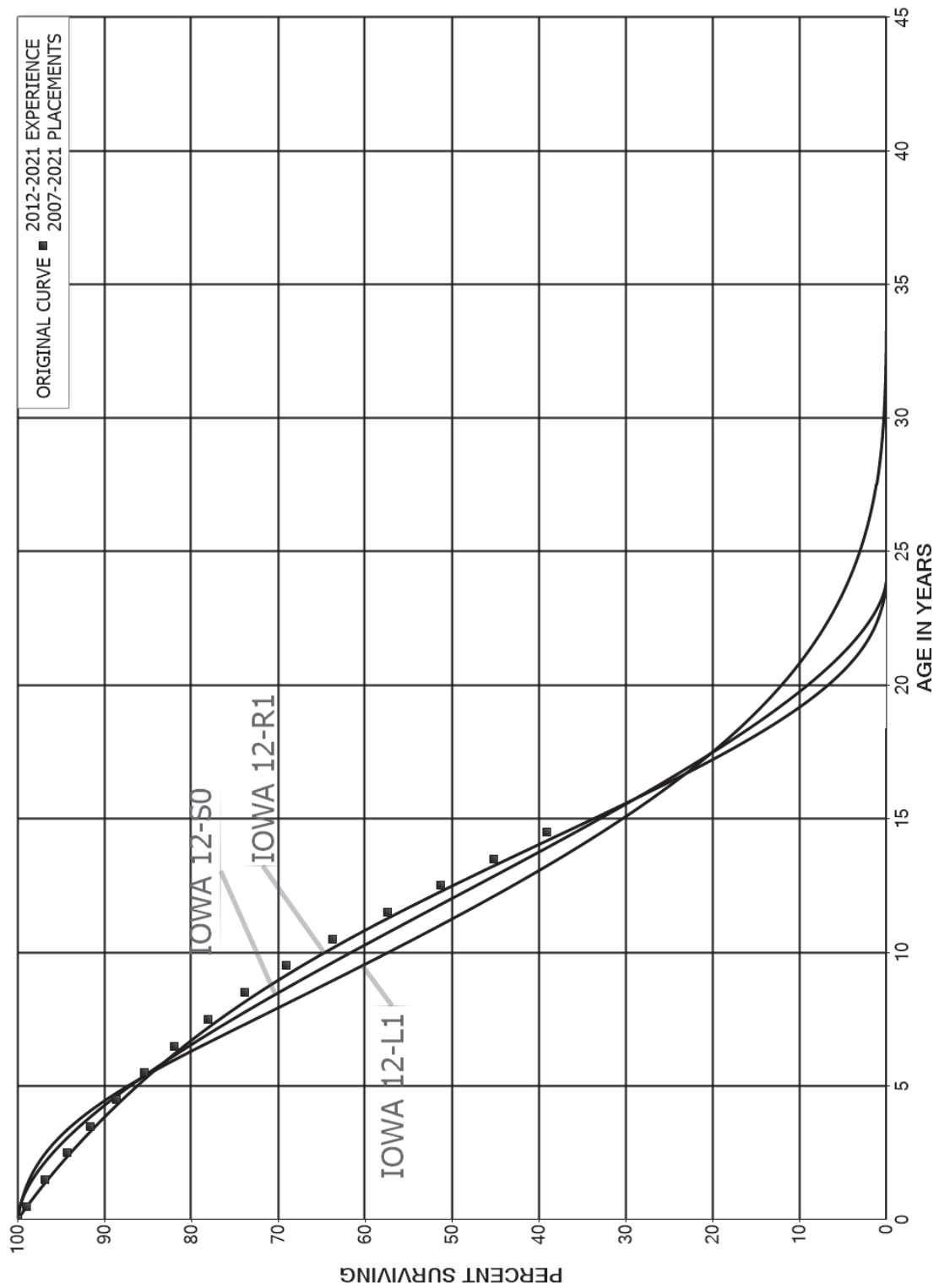


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



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**PART III. SERVICE LIFE CONSIDERATIONS**

## PART III. SERVICE LIFE CONSIDERATIONS

### FIELD TRIPS

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

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

#### November 30 - December 1, 2021

- Kettle Falls Generating Station
- Long Lake Hydro Plant
- Little Falls Hydro Plant
- Monroe Street Hydro Plant

#### August 9, 2017

- Noxon Rapids Hydro Plant
- Cabinet Gorge Hydro Plant

#### July 11-13, 2017

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

September 14, 2011

Colstrip Generating Station  
Rosebud Mine

March 9-11, 2011

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

May 24, 2005

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

April 4-6, 2005

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

**SERVICE LIFE ANALYSIS**

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric and gas companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in reasonable indications of the survivor patterns experienced. These accounts represent 72 percent of depreciable plant. Generally, the information external to the statistics led to little or no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

<u>Account No.</u>	<u>Account Description</u>
<b><u>ELECTRIC PLANT</u></b>	
Steam Production Plant	
311.00	Structures and Improvements
312.00	Boiler Plant Equipment
314.00	Turbogenerators
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment
Hydro Production Plant	
331.00	Structures and Improvements
333.00	Turbines and Generators
334.00	Accessory Electric Equipment
335.00	Miscellaneous Power Plant Equipment
Other Production Plant	
342.00	Fuel Holders, Producers and Accessories
345.00	Accessory Electric Equipment
346.00	Miscellaneous Power Plant Equipment
Transmission Plant	
352.00	Structures and Improvements
353.00	Station Equipment
355.00	Poles and Fixtures
358.00	Underground Conductors and Devices



Distribution Plant

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

General Plant

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

GAS PLANT

Natural Gas Storage and Processing Plant

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

Distribution Plant

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

General Plant

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



COMMON PLANT

392.10	Transportation Equipment – Autos
392.20	Transportation Equipment – Light Trucks
392.30	Transportation Equipment – Medium Trucks
392.40	Transportation Equipment – Heavy Trucks
392.50	Transportation Equipment – Other
396.30	Power Operated Equipment – Medium Trucks
396.50	Power Operated Equipment – Other

Electric Plant Account 353.00 Station Equipment, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data for the transmission plant originally owned by Avista Corporation have been compiled for the years 1989 through 2021. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the period 1989 through 2021. The Iowa 46-R2 is a reasonable fit of the stub original survivor of station equipment. The 46-year service life is within the typical service life range of 40 to 55 years for station equipment. The 46-year life reflects the Company's plans to continue to upgrade equipment when necessary with expectations that some assets will be in service for a long time. The previous estimate for this account was a 44-R2 survivor curve.

The determination of life characteristics for electric meters required different data analysis due to the classification of meters between Idaho and Washington. For Idaho meters, there is a program to convert to remote read meters by end of 2028. The remote read meters will have shorter life characteristics than the older standard meters. The

assets in Account 370.1, Meters - Idaho , is best represented by the 33-L1.5 survivor curve and end of life date of 2028.. In Washington, the standard meters are placed in Account 370.3, Meters - Washington Standard and are best represented by the 12-L2.5 survivor curve which reflects the remaining life cycle for these meters. The relatively new meters in Account 370.4, Meters – Washington AMI have life characteristics best estimated by the 15-S2.5 Iowa curve.

The life characteristics for gas meters did not require the same classification or revised analysis, as the replacement practices between the two jurisdictions and the types of meters will be comparable. However, the gas meters were segregated by state in this study. The 35- R1 survivor curve is a good fit of the historical indications and future expectations for most meters. There are new meters in Account 381.00, Meters – Washington- AMI which represent new technology meters that will have a life of 15-S2.5 consistent with the comparable electric meters.

The survivor curve estimate for Electric Account 364, Poles, Towers and Fixtures, is based on the statistical indications for the period 1989-2021. The Iowa 63-R3 is a reasonable fit of the original survivor curve. The 63-year service life is beyond the upper end of the typical service life range of 40 to 60 years for distribution poles. The 63-year life reflects the Company's plans to replace poles consistently in the future as has been retired over the last thirty-three years. The previous estimate was a 65-R2.5 survivor curve.

The survivor curve estimate for Electric Account 368, Line Transformers is the 50-R2.5 and is based on the statistical indication for the period 1989-2021. The previous estimate for this account is the 47-R2. Assets in this account primarily include

transformers, both pole mounted and pad mounted. Retirements are often due to failure, but also occur due to upgrades required to meet the load. The 50-R2.5 represents a reasonable fit of the historical data through age 66, as shown on page VII-154 is consistent with management outlook for a continuation of the historical experience; and at the upper end of the typical range of service lives experienced for line transformers.

Analysis for Account 380, Services, is used to provide an example for gas assets. The survivor curve estimate is the 52-R3 and is based on the statistical indications for the periods 1964-2021 and 2002-2021. The previous estimate for this account is the 50-R3. Assets in this account represents plastic, wrapped steel and bare steel services. Most retirements are due to changes in the associated mains, or leaks. The 52-R3 survivor curve sets forth a good fit of the historical data through age 63, as shown on page VII-241, is consistent with management plans and within the typical 40-55 year range experienced for gas services.

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

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

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

## Life Span Estimates

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

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differs from account to account. The interim survivor curves estimated were based on the retirement rate method of life analysis which incorporated experienced retirements for the period 1977 through 2021 for steam production plant, 1989 through 2021 for hydro production plant, and 1990 through 2021 for other production plant.

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

The life span estimate for the steam plant, base-load units are 39 to 55 years, which is on the lower end of the typical 50- to 60-year range of life spans expected for such units, however, in recent years steam facilities have been consistently retired with life spans of 45-50 years. These life spans represent the expected depreciable life of

each facility under their current configuration. Future capital expenditures can extend a facility’s depreciable life, however, such changes to the depreciable life may not be prudent until the capital expenditures are actually put into plant in service. The life span for hydro facilities is based on the license or relicense date. A life span of 36-40 years was estimated for the majority of combustion turbines and combined cycle units. These life span estimates are typical for units which are used primarily as peaking units or load driven facilities. The life span for solar assets is 20 years which is within the industry range for similarly designed facilities.

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

<u>Depreciable Group</u>	<u>Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
<b>Steam Production Plant</b>			
Kettle Falls	1983	2038	55
Colstrip 3 - Idaho	1984	2027	43
Colstrip 4 - Idaho	1986	2027	41
Colstrip 3 - Washington	1984	2025	41
Colstrip 4 - Washington	1986	2025	39
<b>Hydro Production Plant</b>			
Monroe Street	1992	2072	80
Little Falls	1910	2059	149
Long Lake	1915	2055	140
Spokane Upper Falls	1922	2060	138
Nine Mile	1908	2060	152
Post Falls	1906	2060	154
Cabinet Gorge	1952	2072	120
Noxon Rapids	1959	2079	120

Other Production Plant			
Kettle Falls	2002	2038	36
Northeast Turbine	1978,2002	2035	57,33
Boulder Park	2002	2042	40
Coyote Springs 2	2003	2043	40
Rathdrum Turbine	1999	2034	35
Lancaster	2010	2040	30
Central Operations	2009	2029	20

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

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## PART IV. NET SALVAGE CONSIDERATIONS



## PART IV. NET SALVAGE CONSIDERATIONS

### NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled through 2021. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

#### **Net Salvage Considerations**

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

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

Statistical analyses of historical data for the period 1983 through 2021 contributed significantly toward the net salvage estimates for many plant accounts or subaccounts, representing 89 percent of the depreciable plant, listed below.

ELECTRIC PLANT

## Steam Production Plant

311.00	Structures and Improvements
312.00	Boiler Plant Equipment
314.00	Turbogenerators
315.00	Accessory Electric Equipment

## Hydro Production Plant

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

## Other Production Plant

341.00	Structures and Improvements
344.00	Generators
345.00	Accessory Electric Equipment
346.00	Miscellaneous Power Plant Equipment

## Transmission Plant

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

## Distribution Plant

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

General Plant  
390.10 Structures and Improvements – Company

GAS PLANT

Distribution Plant

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

COMMON PLANT

390.10	Structures and Improvements - Company
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Electric Plant Account 368.00, Line Transformers, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1983 through 2021 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1983-1985 through 2019-2021 periods were computed to smooth the annual amounts.

Cost of removal fluctuated during the 39-year period. The primary cause of cost of removal was the effort needed to take out the transformers. Cost of removal for the most recent five years averaged 47 percent, however, 2015 and 2016 were considerably higher.

Gross salvage has varied throughout the period, however it has been low in recent years, except for 2021. The most recent five-year average of 87 percent gross salvage is not a reflection of future expectations for line transformers as the 2021 amount is not indicative of future scrap value. The net salvage percent based on the overall period

1983 through 2021 is 3 percent negative net salvage and based on the most recent five-year period when excluding the 2021 amount is negative 43 percent. The range of estimates made by other electric companies for line transformers is positive 5 to negative 15 percent. The net salvage estimate for line transformers is negative 10 percent, is within the range of other estimates and reflects expectations of the future for negative net salvage.

For Electric Account 364.00, Poles, Towers and Fixtures, cost of removal fluctuated throughout the period but has trended to a high level since 2002. The primary cause of the high level of cost of removal was the required effort needed to take out the poles and towers. Cost of removal for the most recent five years averaged 48 percent.

Gross salvage was generally high until 2011, then has been minimal for the last ten years. The most recent five-year average of 1 percent gross salvage reflects recent trends and the reduced market for poles.

The net salvage percent based on the overall period 1983 through 2021 is 57 percent negative net salvage and based on the most recent five-year period is 47 percent. The range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 20 to negative 75 percent. The net salvage estimate for poles is negative 60 percent, is within the range of other estimates but does not reflect the trend toward lower negative net salvage due to the lag in recording some cost of removal.

The overall net salvage percent for steam, hydro and other production facilities include costs for final retirement. The calculation of the weighted net salvage percent includes costs by unit for final retirement as well as interim retirements prior to final retirement. The overall net salvage for each production facility combines the interim net

salvage amount with the final dismantlement amount factored to the total plant cost. The calculation for each facility is set forth on pages VIII-2 through VIII-6 of this study.

The net salvage estimates for the remaining plant accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other electric and gas companies. The results of the net salvage for each plant account are presented in account sequence in the section titled “Net Salvage Statistics”, beginning on page VIII-8.

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

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

## PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

### GROUP DEPRECIATION PROCEDURES

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

#### Single Unit of Property

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

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

The accrued depreciation is:

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

**Remaining Life Annual Accruals**

For the purpose of calculating remaining life accruals as of December 31, 2021, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2021, are set forth in the Results of Study section of the report.

**Average Service Life Procedure**

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

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

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



**CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION**

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

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

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

<u>ACCT</u>	<u>TITLE</u>	<u>AMORTIZATION PERIOD, YEARS</u>
<u>Electric Plant</u>		
391.00,	Office Furniture and Equipment	15
391.10,	Computer Hardware	5
391.12,	Computer Hardware – AMI	5
393.00,	Stores Equipment	25
394.00,	Tools, Shop and Garage Equipment	20
395.00,	Laboratory Equipment	15
395.12,	Laboratory Equipment – AMI	15
397.00,	Communication Equipment	15
397.50,	Sub Integration	15
397.60,	Distribution	15
398.00,	Miscellaneous Equipment	10

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

For the purpose of calculating annual amortization amounts as of December 31, 2021, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

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## PART VI. RESULTS OF STUDY

## PART VI. RESULTS OF STUDY

### QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric, gas and common plant in service as of December 31, 2021. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2021, is reasonable for a period of up to five years.

### DESCRIPTION OF DETAILED TABULATIONS

Table 1 is a summary of the results of the study as applied to the original cost of electric, gas and common plant respectively, as of December 31, 2021. The summary schedules are presented on pages VI-4 through VI-15 of this report.

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

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

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

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

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2021 are presented in account sequence starting on page IX-3 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
<b>ELECTRIC PLANT</b>									
<b>STEAM PRODUCTION PLANT</b>									
310.30	REMOVING OTHER PROPERTY KETTLE FALLS		0	138,174.50	125,750	12,424	731	0.53	17.0
310.40	EASEMENTS, PERMITS KETTLE FALLS		0	289,111.15	13,891	275,220	16,190	5.60	17.0
311.00	STRUCTURES AND IMPROVEMENTS KETTLE FALLS	75-S1.5	(5)	25,288,272.19	20,848,866	5,703,820	348,470	1.38	16.4
	COLSTRIP 3 AND COMMON - IDAHO	75-S1.5	(3)	20,152,736.08	17,033,051	3,724,237	628,559	3.12	5.9
	COLSTRIP 3 AND COMMON - WASHINGTON	75-S1.5	(3)	38,012,944.07	33,989,934	5,753,389	1,449,596	3.81	4.0
	COLSTRIP 4 - IDAHO	75-S1.5	(4)	15,476,475.23	14,470,119	6,470,119	3,200,000	2.79	3.9
	COLSTRIP 4 - WASHINGTON	75-S1.5	(4)	35,416,873.94	31,914,115	5,919,533	1,467,490	4.14	4.0
	TOTAL ACCOUNT 311.00			137,647,341.58	118,766,116	24,058,346	4,410,288	3.20	
311.10	STRUCTURES AND IMPROVEMENTS - LANDFILL KETTLE FALLS	55-S3	0	3,648,851.16	3,038,704	610,147	38,406	1.05	15.9
312.00	BOILER PLANT EQUIPMENT KETTLE FALLS	55-R1	(5)	46,801,685.60	30,014,114	19,127,656	1,228,371	2.62	15.6
	COLSTRIP 3 AND COMMON - IDAHO	55-R1	(3)	15,569,861.18	14,255,461	6,661,184	3,177,000	3.77	3.6
	COLSTRIP 3 AND COMMON - WASHINGTON	55-R1	(3)	25,662,063.24	15,738,650	9,405,472	2,882,636	5.28	3.0
	COLSTRIP 4 - IDAHO	55-R1	(4)	21,566,585.25	19,930,270	6,497,938	1,110,174	5.15	5.9
	COLSTRIP 4 - WASHINGTON	55-R1	(4)	39,391,891.53	29,725,202	11,242,365	2,857,319	7.25	3.9
	TOTAL ACCOUNT 312.00			194,144,826.29	148,603,488	52,911,281	8,724,227	4.49	
313.00	ENGINES AND ENGINE-DRIVEN GENERATORS COLSTRIP 3 AND COMMON - IDAHO	50-R2.5	(3)	175,460.65	12,394	168,331	28,150	16.04	6.0
	COLSTRIP 3 AND COMMON - WASHINGTON	50-R2.5	(3)	333,122.65	37,119	305,997	76,692	23.02	4.0
	COLSTRIP 4 - IDAHO	50-R2.5	(4)	11,384.29	7,624	4,026	673	5.91	6.0
	COLSTRIP 4 - WASHINGTON	50-R2.5	(4)	21,062.17	26,479	(4,959)	0	-	
	TOTAL ACCOUNT 313.00			541,080.31	83,816	473,801	105,515	19.50	
314.00	TURBOGENERATORS KETTLE FALLS	37-R0.5	(5)	18,632,088.90	12,184,298	7,379,396	519,785	2.79	14.2
	COLSTRIP 3 AND COMMON - IDAHO	37-R0.5	(3)	8,330,808.18	6,553,849	2,026,893	357,021	4.29	5.7
	COLSTRIP 3 AND COMMON - WASHINGTON	37-R0.5	(3)	15,714,353.74	11,703,630	4,482,154	1,166,375	7.42	3.8
	COLSTRIP 4 - IDAHO	37-R0.5	(4)	6,018,100.91	3,693,446	2,595,379	451,000	7.49	5.7
	COLSTRIP 4 - WASHINGTON	37-R0.5	(4)	11,361,051.53	5,761,494	5,034,010	1,304,756	11.48	3.9
	TOTAL ACCOUNT 314.00			60,056,403.26	40,916,707	21,487,822	3,798,937	6.33	
315.00	ACCESSORY ELECTRIC EQUIPMENT KETTLE FALLS	50-S1	(5)	12,596,049.01	7,191,500	6,034,352	393,987	3.13	15.3
	COLSTRIP 3 AND COMMON - IDAHO	50-S1	(3)	3,875,940.31	2,994,762	997,457	171,477	4.42	5.8
	COLSTRIP 3 AND COMMON - WASHINGTON	50-S1	(3)	7,383,244.12	5,622,711	1,782,030	453,740	6.15	3.9
	COLSTRIP 4 - IDAHO	50-S1	(4)	2,677,756.92	2,027,892	757,176	130,650	4.88	5.8
	COLSTRIP 4 - WASHINGTON	50-S1	(4)	4,986,641.55	3,872,925	1,313,822	335,989	6.74	3.9
	TOTAL ACCOUNT 315.00			31,519,651.91	21,909,590	10,894,197	1,465,653	4.71	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT KETTLE FALLS	60-R2	(5)	2,476,959.19	2,016,977	583,830	37,593	1.52	15.5
	COLSTRIP 3 AND COMMON - IDAHO	60-R2	(3)	3,492,590.38	3,046,999	550,369	93,305	2.67	5.9
	COLSTRIP 3 AND COMMON - WASHINGTON	60-R2	(3)	6,589,238.92	5,622,305	1,164,811	294,747	4.47	4.0
	COLSTRIP 4 - IDAHO	60-R2	(4)	1,574,284.71	1,370,875	286,381	45,390	2.88	5.9
	COLSTRIP 4 - WASHINGTON	60-R2	(4)	2,968,698.76	2,518,314	599,133	144,458	4.87	3.9
	TOTAL ACCOUNT 316.00			17,101,771.95	14,575,471	3,134,324	615,493	3.60	
<b>TOTAL STEAM PRODUCTION PLANT</b>				<b>445,087,172.12</b>	<b>348,093,943</b>	<b>113,847,562</b>	<b>19,195,620</b>	<b>4.31</b>	

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
								(9)/(8)	(10)/(7)(8)
<b>HYDRO PRODUCTION PLANT</b>									
330.10 ASSET AGREEMENT - SETTLEMENT	12-2059	50-SQ	0	4,200,000.00	2,107,100	2,092,900	83,394	1.99	25.1
LITTLE FALLS									
330.30 REMOVING PROPERTY OF OTHERS									
LITTLE FALLS	12-2059	100-R4	0	13,633.60	10,676	2,958	170	1.25	17.4
LONG LAKE	12-2055	100-R4	0	171,079.55	109,434	61,645	2,296	1.34	26.8
SPOKANE UPPER FALLS	12-2060	100-R4	0	63,563.76	54,920	8,644	541	0.85	16.0
NINE MILE	12-2060	100-R4	0	9,936.75	7,747	2,190	58	0.58	37.8
POST FALLS	12-2060	100-R4	0	23,166.89	16,851	6,316	320	1.38	19.7
CABINET GORGE	12-2072	100-R4	0	6,763,236.89	2,524,159	4,239,077	125,202	1.85	34.0
NOXON RAPIDS	12-2079	100-R4	0	28,413,621.04	9,532,647	20,080,975	512,637	1.74	39.2
TOTAL ACCOUNT 330.30				36,478,239.08	12,056,434	24,421,805	641,224	1.76	
330.31 TWIN CREEK CHANNEL RESTORATION									
CABINET GORGE	12-2072	100-R4	0	242,033.02	60,609	181,424	3,623	1.50	50.1
330.40 LAND EASEMENTS									
LITTLE FALLS	12-2059	90-R4	0	3,626.67	3,627	0	0	-	-
LONG LAKE	12-2055	90-R4	0	246,562.25	239,896	6,666	288	0.12	22.4
NINE MILE	12-2060	90-R4	0	979.50	890	89	0	0	0
LITTLE FALLS	12-2072	90-R4	0	2,708,374.11	1,684,677	1,023,697	28,210	1.04	36.3
CABINET GORGE	12-2072	90-R4	0	186,924.35	165,975	200,950	7,563	2.07	26.6
NOXON RAPIDS	12-2079	90-R4	0	89,869.91	13,105	67,765	1,231	1.55	54.2
TOTAL ACCOUNT 330.40				3,406,399.79	2,107,329	1,299,072	37,322	1.10	
330.41 LAND EASEMENTS - CONSERVATION - HABITAT									
CABINET GORGE	12-2072	90-R4	0	1,992,208.04	214,510	1,777,698	35,344	1.77	50.3
NOXON RAPIDS	12-2079	90-R4	0	982,234.97	212,592	769,643	13,865	1.41	55.5
TOTAL ACCOUNT 330.41				2,974,443.01	427,102	2,547,341	49,209	1.65	
331.00 STRUCTURES AND IMPROVEMENTS									
MONROE STREET	12-2072	110-R1.5	(7)	8,198,986.35	1,831,747	6,941,168	149,638	1.83	46.4
LITTLE FALLS	12-2059	110-R1.5	(5)	5,471,929.54	1,140,980	4,604,946	126,940	2.32	36.3
LONG LAKE	12-2055	110-R1.5	(6)	7,686,252.01	1,466,688	6,680,839	206,700	2.69	32.3
SPOKANE UPPER FALLS	12-2060	110-R1.5	(4)	1,114,579.61	535,115	646,339	17,502	1.57	36.9
NINE MILE	12-2060	110-R1.5	(4)	20,049,059.52	2,189,911	18,661,111	502,464	2.51	37.1
POST FALLS	12-2060	110-R1.5	(4)	6,751,666.16	899,754	6,121,978	164,159	2.43	37.3
CABINET GORGE	12-2072	110-R1.5	(13)	23,434,868.70	5,716,415	20,764,986	446,464	1.91	46.5
NOXON RAPIDS	12-2079	110-R1.5	(21)	21,487,759.65	5,899,736	20,100,459	391,349	1.62	51.4
TOTAL ACCOUNT 331.00				94,195,101.74	19,680,245	84,521,422	2,005,236	2.13	
331.10 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION									
LONG LAKE	12-2055	55-S2.5	(6)	66,378.33	64,914	5,447	205	0.31	26.6
POST FALLS	12-2060	55-S2.5	(4)	6,181.09	2,673	3,756	101	1.63	37.2
CABINET GORGE	12-2072	55-S2.5	(13)	31,650.07	11,620	24,144	616	1.95	39.2
NOXON RAPIDS	12-2079	55-S2.5	(21)	1,090,121.07	115,486	1,203,951	26,836	2.46	44.8
TOTAL ACCOUNT 331.10				1,194,330.56	194,693	1,236,908	27,758	2.32	
331.20 STRUCTURES AND IMPROVEMENTS - RECREATION									
MONROE STREET	12-2072	50-R2.5	(7)	4,037,024.94	680,395	3,659,222	96,265	2.38	38.0
LONG LAKE	12-2055	50-R2.5	(6)	1,720,681.91	398,598	1,425,325	46,217	2.69	30.8
SPOKANE UPPER FALLS	12-2060	50-R2.5	(6)	5,979.70	6,401	(62)	0	-	-
NINE MILE	12-2060	50-R2.5	(4)	370,751.66	84,116	301,466	8,664	2.34	34.8
POST FALLS	12-2060	50-R2.5	(4)	901,178.74	142,194	795,032	23,316	2.59	34.1
CABINET GORGE	12-2072	50-R2.5	(13)	2,354,042.26	489,559	2,166,909	53,840	2.29	40.2
NOXON RAPIDS	12-2079	50-R2.5	(21)	2,332,309.51	502,199	2,319,895	57,343	2.46	40.5
TOTAL ACCOUNT 331.20				11,721,988.72	2,287,462	10,667,387	265,645	2.44	
331.26 STRUCTURES AND IMPROVEMENTS - RECREATION INFORMATION AND EDUCATION									
CABINET GORGE	12-2072	50-R3	(13)	37,910.91	18,077	24,763	642	1.69	38.6
NOXON RAPIDS	12-2079	50-R3	(21)	13,605.56	6,099	10,364	289	2.12	35.9
TOTAL ACCOUNT 331.26				51,516.47	24,175	35,127	931	1.81	

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)	
332.10 RESERVOIRS, DAMS AND WATERWAYS	MONROE STREET	12-2072	*	9,679,010.53	2,029,327	8,640,734	169,652	1.09	45.6	
	LITTLE FALLS	12-2055	(5)	8,374,652.59	2,029,327	3,198,154	1,490	1.49	3.9	
	LONG LAKE	12-2055	(6)	16,270,701	16,270,701	23,685,868	734,546	1.95	32.2	
	SPOKANE UPPER FALLS	12-2080	(6)	37,694,874.97	3,189,661	4,992,827	137,477	1.78	36.3	
	NINE MILE	12-2060	(4)	7,728,573.39	(295,051)	32,319,534	886,452	2.88	36.5	
	POST FALLS	12-2060	(4)	24,333,430	4,996,675	20,733,430	566,650	2.33	44.2	
	CABINET GORGE	12-2072	(13)	26,840,962.19	10,015,623	20,314,465	459,406	1.71	36.6	
	NOXON RAPIDS	12-2079	(21)	32,600,317.91	13,096,439	26,349,945	553,701	1.70	47.6	
	TOTAL ACCOUNT 332.00			176,364,942.46	52,213,550	140,435,155	3,623,229	2.05		
	332.15 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION	LONG LAKE	12-2055	(6)	83,780,622	10,152	78,655	2,420	2.89	32.5
		NINE MILE	12-2080	(4)	82,457,933	8,943	76,813	2,092	2.54	36.7
		POST FALLS	12-2060	(4)	1,369,247.82	159,865	1,284,152	34,494	2.52	36.6
		CABINET GORGE	12-2072	(13)	16,353,511.49	4,458,504	14,020,964	335,597	2.05	41.8
NOXON RAPIDS		12-2079	(21)	2,333,225.37	785,480	2,057,722	46,458	1.89	44.3	
TOTAL ACCOUNT 332.10				20,222,223.23	5,402,845	17,498,306	421,061	2.08		
332.20 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION	CABINET GORGE	12-2080	(4)	11,084,000	1,291	10,184	279	2.53	36.5	
	NOXON RAPIDS	12-2072	(13)	1,494,681.03	333,197	1,355,770	31,929	2.14	42.5	
	NOXON RAPIDS	12-2079	(21)	956,178.75	326,486	830,480	17,935	1.88	46.3	
	TOTAL ACCOUNT 332.15			2,461,873.78	660,984	2,196,434	50,143	2.04		
	333.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION	LITTLE FALLS	12-2059	(5)	14,365.60	10,198	4,866	166	1.16	29.4
		LONG LAKE	12-2055	(6)	106,639.43	102,370	9,608	347	0.33	27.7
NINE MILE		12-2060	(4)	47,371.90	613	48,653	1,612	3.40	30.2	
POST FALLS		12-2060	(4)	336,670.45	89,247	313	9,966	2.84	31.5	
CABINET GORGE		12-2072	(13)	1,134,467.89	1,134,468	1,134,468	1,134,468	1.00	2.8	
NOXON RAPIDS		12-2079	(21)	67,068.92	25,675	55,478	1,534	2.29	36.2	
TOTAL ACCOUNT 332.20				676,886.65	239,659	486,153	15,207	2.25		
333.00 TURBINES AND GENERATORS		MONROE STREET	12-2072	(7)	11,574,970.98	2,972,605	9,412,714	247,099	2.13	38.1
		LITTLE FALLS	12-2059	(5)	39,200,539.26	7,020,990	34,139,577	997,073	2.54	34.2
		LONG LAKE	12-2055	(6)	8,735,799.61	6,604,845	685,101	22,570	0.26	29.0
		SPOKANE UPPER FALLS	12-2080	(6)	1,161,041.97	1,209,744	42,161	1,203	0.10	35.0
		NINE MILE	12-2060	(4)	1,134,467.89	1,134,468	1,134,468	1,134,468	1.00	2.8
		POST FALLS	12-2060	(4)	2,236,650.87	2,236,651	2,236,651	2,236,651	1.00	32.1
	CABINET GORGE	12-2072	(13)	46,899,982.84	9,685,042	43,238,016	1,096,192	2.34	39.5	
	NOXON RAPIDS	12-2079	(21)	88,822,330.21	23,740,028	83,734,992	1,951,957	2.20	42.9	
	TOTAL ACCOUNT 333.00			239,752,762.73	53,356,382	216,242,176	5,620,999	2.34		
	334.00 ACCESSORY ELECTRIC EQUIPMENT	MONROE STREET	12-2072	(7)	3,034,242.49	226,273	3,020,367	113,418	3.74	26.6
		LITTLE FALLS	12-2059	(5)	13,963,868.62	2,732,501	11,929,981	477,582	2.99	28.6
		LONG LAKE	12-2055	(6)	4,916,167.19	1,916,167	3,198,315	127,907	2.08	26.2
		SPOKANE UPPER FALLS	12-2080	(6)	4,290,788.08	1,839,520	17,484,147	614,603	3.31	28.4
NINE MILE		12-2060	(4)	18,590,449.17	1,839,520	17,484,147	614,603	3.31	28.4	
POST FALLS		12-2060	(4)	2,448,273.68	776,477	1,769,728	61,723	2.52	28.7	
CABINET GORGE		12-2072	(13)	17,382,299.74	4,054,954	15,597,045	471,285	2.71	33.1	
NOXON RAPIDS		12-2079	(21)	19,615,781.09	3,497,046	20,238,025	696,979	3.55	29.0	
TOTAL ACCOUNT 334.00				83,827,734.56	17,162,621	75,324,133	2,575,494	3.07		
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT		MONROE STREET	12-2072	(7)	38,563.70	7,685	28,228	726	2.16	38.9
		LITTLE FALLS	12-2059	(5)	64,413.45	13,205	44,413	1,205	2.14	30.1
		LONG LAKE	12-2055	(6)	814,545.53	321,442	538,768	17,878	2.20	30.1
		SPOKANE UPPER FALLS	12-2080	(6)	104,449.82	42,781	67,938	2,117	2.03	33.8
	NINE MILE	12-2060	(4)	1,022,150.57	72,764	990,272	29,267	2.86	33.8	
	POST FALLS	12-2060	(4)	809,339.90	139,759	701,955	20,541	2.54	34.2	
	CABINET GORGE	12-2072	(13)	5,320,035.05	2,441,410	3,570,229	84,871	1.60	42.1	
	NOXON RAPIDS	12-2079	(21)	3,353,312.33	1,562,384	2,495,124	58,811	1.75	42.4	
	TOTAL ACCOUNT 335.00			12,003,345.35	4,722,209	8,834,953	227,413	1.89		



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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
335.10 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE CONSERVATION									
CABINET GORGE	12-2072	55-R3	(13)	117,435.61	78,670	53,833	1,409	1.20	38.2
NOXON RAPIDS	12-2079	55-R3	(21)	355,850.02	280,047	144,058	4,151	1.16	34.9
TOTAL ACCOUNT 335.10				473,415.83	364,916	198,822	5,550	1.17	
335.15 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE CONSERVATION									
LONG LAKE	12-2055	55-R3	(6)	14,592.13	472	14,966	456	3.12	32.9
POST FALLS	12-2060	55-R3	(4)	16,925.06	330	2,74	464	2.74	37.2
CABINET GORGE	12-2072	55-R3	(13)	246,707.66	12,892	205,798	5,852	2.37	45.4
NOXON RAPIDS	12-2079	55-R3	(21)	578,629.85	23,277	676,865	14,230	2.46	47.6
TOTAL ACCOUNT 335.15				856,854.70	37,061	974,931	21,002	2.45	
335.20 MISCELLANEOUS POWER PLANT EQUIPMENT - RECREATION									
LONG LAKE	12-2055	55-R3	(6)	25,687.14	223	27,016	818	3.18	33.0
NINE MILE	12-2060	55-R3	(4)	18,741.21	956	18,535	514	2.74	36.1
CABINET GORGE	12-2072	55-R3	(13)	49,308.33	24,633	31,185	711	1.44	43.9
NOXON RAPIDS	12-2079	55-R3	(21)	45,388.32	7,091	47,829	1,082	2.38	44.2
TOTAL ACCOUNT 335.20				139,135.00	32,802	124,965	3,125	2.25	
336.00 ROADS, RAILROADS AND BRIDGES									
MONROE STREET	12-2072	60-S2.5	(7)	50,448.44	14,745	39,235	1,288	2.51	30.9
SPOKANE UPPER FALLS	12-2080	60-S2.5	(6)	508,242.34	74,751	463,986	12,622	2.48	36.8
NINE MILE	12-2060	60-S2.5	(4)	594,870.06	207,948	410,717	13,969	2.35	29.4
POST FALLS	12-2060	60-S2.5	(4)	577,943.72	53,322	547,739	14,563	2.52	37.6
CABINET GORGE	12-2072	60-S2.5	(13)	1,671,012.58	1,128,034	760,210	21,248	1.27	35.8
NOXON RAPIDS	12-2079	60-S2.5	(21)	259,749.63	140,057	174,240	5,835	2.25	29.9
TOTAL ACCOUNT 336.00				3,662,266.77	1,618,856	2,386,127	69,525	1.90	
<b>TOTAL HYDRO PRODUCTION PLANT</b>				<b>694,904,473.45</b>	<b>174,757,033</b>	<b>591,714,941</b>	<b>15,767,080</b>	<b>2.27</b>	
<b>OTHER PRODUCTION PLANT</b>									
341.00 STRUCTURES AND IMPROVEMENTS									
KETTLE FALLS	12-2038	55-R4	(1)	9,028.80	3,289	5,830	344	3.81	16.9
NORTHEAST TURBINE	12-2035	55-R4	(7)	751,025.35	779,112	24,485	1,755	0.23	14.0
BOULDER PARK	12-2042	55-R4	(1)	1,273,891.95	588,653	688,078	33,476	2.63	20.6
RATHDRUM TURBINE	12-2034	55-R4	(4)	3,584,501.93	1,913,632	1,814,250	140,604	3.92	12.9
COYOTE SPRINGS 2	12-2043	55-R4	(3)	11,757,925.21	5,786,408	6,324,252	295,913	2.52	21.4
TOTAL ACCOUNT 341.00				17,376,373.24	9,080,994	8,856,898	472,082	2.72	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
KETTLE FALLS	12-2038	55-R3	(1)	88,232.19	70,508	19,617	1,203	1.35	16.3
NORTHEAST TURBINE	12-2035	55-R3	(7)	36,896.84	36,512	2,967	213	0.58	13.9
BOULDER PARK	12-2042	55-R3	(1)	162,143.44	147,672	147,672	4,42	4.42	20.6
RATHDRUM TURBINE	12-2034	55-R3	(4)	1,695,808.40	1,003,620	760,021	59,745	3.52	12.7
LANCASTER	12-2040	55-R3	(3)	91,977.92	46,642	49,095	2,649	2.88	18.5
COYOTE SPRINGS 2	12-2043	55-R3	(3)	19,000,289.10	10,222,924	9,347,373	448,885	2.36	20.8
TOTAL ACCOUNT 342.00				21,076,347.89	11,395,269	10,326,745	519,857	2.47	
343.00 PRIME MOVERS									
KETTLE FALLS	12-2038	60-S2	(1)	8,670,084.38	6,454,410	2,302,376	140,904	1.63	16.3
NORTHEAST TURBINE	12-2035	60-S2	(7)	9,059,274.22	9,314,957	377,397	27,757	0.31	13.6
BOULDER PARK	12-2042	60-S2	(1)	57,216.28	30,851	26,937	1,342	2.35	20.1
RATHDRUM TURBINE	12-2034	60-S2	(4)	3,658,328.03	2,999,013	805,648	63,599	1.74	12.7
TOTAL ACCOUNT 343.00				21,443,902.91	16,799,230	3,512,358	233,602	1.09	
344.00 GENERATORS									
KETTLE FALLS	12-2038	50-R1	(1)	294,280.93	59,467	177,188	11,086	4.71	16.1
BOULDER PARK	12-2042	50-R1	(7)	1,695,808.40	2,648,716	36,896.84	27,016	0.16	18.7
RATHDRUM TURBINE	12-2034	50-R1	(1)	31,370,459.06	16,485,716	13,198,448	704,436	2.25	12.3
LANCASTER	12-2040	50-R1	(3)	51,202,472.43	29,047,819	24,202,753	1,975,711	3.86	18.7
COYOTE SPRINGS 2	12-2043	50-R1	(3)	208,505.82	98,908	115,863	6,620	3.17	17.5
COYOTE SPRINGS 2	12-2043	50-R1	(3)	153,915,854.36	54,699,653	103,833,747	5,227,712	3.40	19.9
TOTAL ACCOUNT 344.00				239,788,220.02	105,083,676	141,892,368	7,953,055	3.32	

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

	DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL (8)		RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
								AMOUNT	AMOUNT		
344.01	GENERATORS - SOLAR CENTRAL OPERATIONS FACILITY BOULDER PARK	12-2029 12-2042	25-S2.5 25-S2.5	(3) (1)	449,172.23 28,461.02	216,225 1,654	246,423 20,981	31,915 1,200	31,915 1,200	7.11 5.34	7.7 17.4
	TOTAL ACCOUNT 344.01				477,633.85	218,070	267,284	33,115	33,115	7.02	
345.00	ACCESSORY ELECTRIC EQUIPMENT KETTLE FALLS NORTHEAST TURBINE BOULDER PARK RATHDRUM TURBINE LANCASTER COYOTE SPRINGS 2	12-2038 12-2035 12-2042 12-2034 12-2040 12-2043	30-S0.5 30-S0.5 30-S0.5 30-S0.5 30-S0.5 30-S0.5	(1) (7) (1) (4) (3) (3)	538,522.64 1,243,080.53 924,803.36 4,806,069.65 308,080.38 17,895,372.01	12,753 1,316,097 706,971 1,251,402 22,741 11,301,910	531,155 13,978 706,971 3,748,990 294,381 7,121,453	33,547 1,134 406,40 317,971 17,099 439,978	33,547 1,134 406,40 317,971 17,099 439,978	6.23 0.09 4.39 6.61 5.58 2.46	15.8 12.3 17.4 11.8 17.2 16.2
	TOTAL ACCOUNT 345.00				25,708,908.57	14,131,584	12,417,128	850,369	850,369	3.31	
345.01	ACCESSORY ELECTRIC EQUIPMENT - SOLAR CENTRAL OPERATIONS FACILITY	12-2029	25-S2.5	(3)	33,209.41	11,701	22,505	2,961	2,961	8.92	7.6
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT BOULDER PARK NORTHEAST TURBINE RATHDRUM TURBINE COYOTE SPRINGS 2	12-2035 12-2042 12-2034 12-2043	35-R2 35-R2 35-R2 35-R2	(7) (1) (4) (3)	398,997.44 64,652.42 248,472.21 935,172.62	416,483 8,608 73,689 240,669	10,434 95,831 4,052 722,562	789 2,924 41,067 41,025	789 2,924 41,067 41,025	0.20 4.52 3.83 4.39	13.1 19.4 12.4 17.6
	TOTAL ACCOUNT 346.00				1,648,294.69	741,077	973,829	59,615	59,615	3.62	
	<b>TOTAL OTHER PRODUCTION PLANT</b>				<b>327,546,910.58</b>	<b>159,481,630</b>	<b>178,289,135</b>	<b>10,124,666</b>	<b>10,124,666</b>	<b>3.09</b>	
	<b>TRANSMISSION PLANT</b>										
350.30	REMOVING PROPERTY OF OTHERS		80-R4	0	1,487,585.91	808,626	679,040	15,519	15,519	1.04	43.8
350.40	LAND RIGHTS AND IMPROVEMENTS		80-R4	(15)	21,370,166.35	6,109,257	15,260,909	252,654	252,654	1.18	60.4
352.00	STRUCTURES AND IMPROVEMENTS		65-S2	(10)	30,950,168.38	7,747,562	27,854,334	945,068	945,068	1.76	51.0
353.00	POLES AND FIXTURES		80-R4	(10)	3,467,766.53	66,015	2,807,751	8,000	8,000	0.23	42.8
354.00	TOWERS AND FIXTURES		80-R4	(10)	17,278,383.79	10,901,411	8,104,811	189,191	189,191	1.09	42.8
355.00	POLES AND FIXTURES		60-R2.5	(40)	333,698,354.17	77,105,789	300,229,907	8,017,633	8,017,633	2.40	48.6
356.00	OVERHEAD CONDUCTORS AND DEVICES		60-R3	(30)	175,262,336.99	51,880,548	175,960,548	4,425,986	4,425,986	2.53	39.8
357.00	UNDERGROUND CONDUIT		60-R3	0	3,524,684.97	924,722	2,599,963	57,388	57,388	1.63	45.3
358.00	UNDERGROUND CONDUCTORS AND DEVICES		50-S3	0	7,236,386.96	881,892	6,413,495	152,088	152,088	2.08	42.2
359.00	ROADS AND TRAILS		75-R4	0	2,576,201.29	993,559	1,582,632	31,723	31,723	1.23	49.9
	<b>TOTAL TRANSMISSION PLANT</b>				<b>948,182,505.39</b>	<b>252,454,652</b>	<b>923,621,556</b>	<b>21,986,055</b>	<b>21,986,055</b>	<b>2.32</b>	
	<b>DISTRIBUTION PLANT</b>										
360.40	LAND - EASEMENTS		75-R4	0	3,919,239.32	387,925	3,531,315	52,488	52,488	1.34	67.3
361.00	STRUCTURES AND IMPROVEMENTS		63-S1	(15)	28,838,810.20	8,187,808	24,971,074	497,230	497,230	1.72	50.2
362.00	STATION EQUIPMENT		43-R1.5	(10)	162,535,477.01	46,837,456	131,951,969	4,194,733	4,194,733	2.58	31.5
364.00	POLES, TOWERS AND FIXTURES		63-R3	(60)	497,678,991.49	138,251,042	658,035,344	13,408,462	13,408,462	2.69	49.1
365.00	OVERHEAD CONDUCTORS AND DEVICES		65-R3	(55)	319,701,302.67	101,388,487	394,188,533	7,856,503	7,856,503	2.46	50.2
366.00	UNDERGROUND CONDUIT		40-S1.5	(25)	144,282,581.99	44,284,515	136,088,713	2,626,090	2,626,090	1.82	51.8
367.00	UNDERGROUND CONDUCTORS AND DEVICES		40-S1.5	(25)	252,143,389.05	127,247,806	187,931,443	6,132,115	6,132,115	2.43	30.6
368.00	LINE TRANSFORMERS		50-R2.5	(10)	308,080,442.02	109,826,359	228,062,127	6,242,843	6,242,843	2.03	36.7
369.10	SERVICES		70-R4	(35)	66,511,456.03	33,730,700	56,059,600	1,103,488	1,103,488	1.65	50.8
369.20	UNDERGROUND - SPOKANE NETWORK		70-R4	(35)	8,600,882.21	3,680,664	9,950,340	160,900	160,900	1.87	61.8
369.30	UNDERGROUND - OTHER		70-R4	(35)	126,203,635.53	47,338,457	123,036,451	2,217,626	2,217,626	1.76	55.5
	TOTAL SERVICES				201,315,983.77	82,730,111	189,046,481	3,482,014	3,482,014	1.73	
	METERS										
370.10	IDAHO	12-2028	33-L1.5	(2)	24,506,389.42	16,172,372	8,824,155	1,364,365	1,364,365	5.57	6.5
370.30	WASHINGTON STANDARD		12-L1.5	(2)	1,027,480.24	296,841	751,189	80,758	80,758	7.86	9.3
370.40	WASHINGTON AMI		15-S2.5	(2)	59,447,402.71	5,551,529	52,085,022	4,475,602	4,475,602	7.53	11.6
	TOTAL METERS				84,981,282.37	25,020,541	61,660,366	5,923,725	5,923,725	6.97	
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES - CATALYST BUILDING		35-R3	0	604,986.51	23,632	581,354	17,318	17,318	2.86	33.6
	ELECTRIC VEHICLE CHARGING STATION										
371.01	RESIDENTIAL		10-S3	0	2,572,461.22	717,097	1,855,364	279,501	279,501	10.87	6.6
371.02	MULTI-UNIT DWELLINGS		10-S3	0	165,896.47	106,800	59,097	12,655	12,655	7.63	4.7
	TOTAL ELECTRIC VEHICLE CHARGING STATION				2,738,357.69	823,897	1,914,461	292,156	292,156	10.67	

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
STREET LIGHTING AND SIGNAL SYSTEMS									
373.10			(15)	4,559,176.03	4,650,479	573,024	35,580	0.78	16.1
373.20			(15)	5,742,316.82	5,877,663	3,877,169	155,988	2.76	24.8
373.30			(15)	17,184,120.57	6,550,001	13,188,737	531,748	3.10	24.8
373.40			(15)	29,524,179.93	6,331,375	27,621,432	1,106,794	3.75	25.0
373.50			(15)	17,970,693.09	3,732,058	16,874,239	586,057	3.26	28.8
				74,968,515.44	24,089,174	62,114,618	2,415,985	3.22	
				<b>2,081,784,379.62</b>	<b>709,088,152</b>	<b>2,081,037,898</b>	<b>53,141,642</b>	<b>2.55</b>	
TOTAL DISTRIBUTION PLANT									
GENERAL PLANT									
380.10		50-S1	(5)	17,871,784.76	2,401,202	16,384,172	366,082	2.06	44.5
STRUCTURES AND IMPROVEMENTS - COMPANY									
OFFICE FURNITURE AND EQUIPMENT									
391.10		15-SQ	0	33,038.66	2,141	30,898	2,203	6.67	14.0
391.10		5-SQ	0	1,636,374.28	613,250	1,023,124	327,303	20.00	3.1
391.12		5-SQ	0	326,249.47	163,115	163,134	65,254	20.00	2.5
TOTAL OFFICE FURNITURE AND EQUIPMENT									
TRANSPORTATION EQUIPMENT									
392.20		14-L2	10	8,098,708.69	4,208,899	3,053,749	336,680	4.17	9.1
392.30		17-L2	10	25,988,476.69	11,050,889	12,165,459	906,508	3.81	12.5
392.40		20-R4	10	12,784,812.10	4,325,582	7,162,749	503,016	3.94	14.2
392.50		16-L2	10	8,290,921.49	3,317,405	4,144,424	382,089	4.73	10.6
TOTAL TRANSPORTATION EQUIPMENT									
393.00		25-SQ	0	55,098,870.97	22,853,905	26,730,578	394,760	4.03	14.2
STORES EQUIPMENT									
394.00		20-SQ	0	472,783.36	203,758	269,025	18,912	4.00	14.2
394.10		10-S2.5	0	7,396,275.89	2,134,054	5,282,222	369,582	5.00	14.2
ELECTRIC VEHICLE CHARGER									
TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT									
LABORATORY EQUIPMENT									
395.00		15-SQ	0	2,901,500.20	485,994	2,415,506	193,434	6.67	12.5
395.12		15-SQ	0	253,883.45	58,519	195,364	16,935	6.67	11.5
TOTAL LABORATORY EQUIPMENT									
POWER OPERATED EQUIPMENT									
396.30		16-L2	0	4,329,903.21	3,171,882	1,157,821	158,345	3.66	7.3
396.40		24-S1	0	21,869,320.06	16,077,894	5,791,356	411,472	1.88	14.1
396.50		16-S0	0	4,057,267.11	1,894,877	2,162,290	196,355	4.84	11.0
TOTAL POWER OPERATED EQUIPMENT									
COMMUNICATION EQUIPMENT									
397.50		15-SQ	0	46,103,096.93	24,744,035	21,359,062	3,075,067	6.67	6.9
397.50		15-SQ	0	3,537,825.37	655,984	2,881,841	235,914	6.67	12.2
397.60		15-SQ	0	563,984.48	41,387	522,577	37,616	6.67	13.9
TOTAL COMMUNICATION EQUIPMENT									
398.00		10-SQ	0	50,204,886.78	25,441,406	24,763,480	3,346,597	6.67	5.3
MISCELLANEOUS EQUIPMENT									
TOTAL GENERAL PLANT									
TOTAL DEPRECIABLE ELECTRIC PLANT									
				<b>166,852,916.86</b>	<b>75,698,901</b>	<b>86,538,217</b>	<b>7,738,766</b>	<b>4.64</b>	
				<b>4,664,358,358.02</b>	<b>1,719,483,940</b>	<b>3,975,029,309</b>	<b>127,953,839</b>	<b>2.74</b>	

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
<b>GAS PLANT - WASHINGTON AND IDAHO</b>										
<b>NATURAL GAS STORAGE AND PROCESSING PLANT</b>										
350.20	RIGHTS OF WAY		65-R4	0	66,073.04	30,538	35,535	798	1.21	44.5
STRUCTURES AND IMPROVEMENTS										
351.10	STRUCTURES AND IMPROVEMENTS		55-R2.5	(5)	1,934,672.05	617,656	1,413,050	31,045	1.60	45.5
351.20	COMPRESSOR STATION		55-R2.5	(5)	276,254.53	77,789	211,229	3,234	1.17	24.1
351.30	MEASURING AND REGULATING STATION		55-R2.5	(5)	52,850.07	41,396	14,096	586	1.11	24.1
351.40	OFFICE		55-R2.5	(5)	171,892.07	113,487	67,000	2,276	1.32	29.4
TOTAL STRUCTURES AND IMPROVEMENTS										
					2,434,668.72	983,968	1,572,435	37,141	1.53	
WELLS										
352.00	STORAGE WELLS		60-R4	0	17,514,187.79	6,392,534	11,121,654	257,465	1.47	43.2
352.20	RESERVOIRS		50-R4	0	203,330.47	100,040	103,290	3,858	1.90	26.8
352.30	NON-RECOVERABLE GAS		50-R4	0	5,359,630.41	3,880,450	1,479,240	45,788	0.85	32.3
TOTAL WELLS										
					23,077,208.67	10,373,024	12,704,184	307,111	1.33	
LINES										
353.00	COMPRESSOR STATION EQUIPMENT		65-R4	0	2,059,776.77	658,349	1,401,428	30,912	1.50	45.3
354.00	MEASURING AND REGULATING EQUIPMENT		55-R4	0	14,950,425.57	4,095,122	10,855,304	265,347	1.77	40.9
355.00	PUMP LIFTING EQUIPMENT		35-R3	0	1,959,281.17	900,020	659,261	19,345	1.24	34.1
356.00	OTHER EQUIPMENT		45-R2	0	945,162.76	404,507	400,350	8,393	1.58	16.3
357.00					2,572,899.06	1,040,506	1,532,393	45,316	1.72	34.6
<b>TOTAL NATURAL GAS STORAGE AND PROCESSING PLANT</b>										
					<b>47,266,475.76</b>	<b>18,486,129</b>	<b>28,901,082</b>	<b>713,563</b>	<b>1.51</b>	
<b>DISTRIBUTION PLANT</b>										
374.00	LAND - EASEMENTS		60-R4	0	668,024.19	55,211	612,813	11,343	1.70	54.0
375.00	STRUCTURES AND IMPROVEMENTS		45-R2	0	1,576,588.81	291,324	1,284,265	37,193	2.36	34.5
376.00	MAINS		(20)	437,133,288.15	130,648,846	393,911,076	9,190,399	2,100	2.10	40.9
378.00	MEASURING AND REGULATING EQUIPMENT - GENERAL		32-R2	(15)	7,132,736.23	2,326,349	5,876,298	287,503	4.03	20.2
379.00	MEASURING AND REGULATING EQUIPMENT - CITY GATE		37-S0.5	(15)	6,602,678.34	2,162,723	5,430,357	206,581	3.16	26.0
380.00	SERVICES		52-R3	(25)	321,265,115.49	111,465,916	236,137,976	7,115,667	2.21	40.8
METERS										
381.00	IDAHO		35-R1	(3)	31,937,722.14	10,715,075	22,180,779	881,397	2.76	25.2
	WASHINGTON		35-R1	(3)	52,741,984.87	10,185,030	44,159,214	1,636,498	3.10	27.0
	WASHINGTON AMI		15-S2.5	(3)	26,583,383.26	3,788,633	23,612,231	1,865,240	7.47	11.9
TOTAL METERS										
					111,263,070.27	24,648,738	86,952,224	4,504,135	4.05	
INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT										
385.00			65-R2.5	(15)	4,095,769.59	1,637,452	3,072,893	59,548	1.45	51.6
<b>TOTAL DISTRIBUTION PLANT</b>										
					<b>889,754,251.07</b>	<b>273,236,558</b>	<b>790,277,094</b>	<b>21,414,569</b>	<b>2.41</b>	
<b>GENERAL PLANT</b>										
389.42	LAND EASEMENTS		50-R3	0	2,368.16	153	2,215	48	2.03	46.1
390.10	STRUCTURES AND IMPROVEMENTS - COMPANY		30-R3	(5)	25,396,990.63	3,026,959	23,639,881	899,941	3.54	26.3
391.10	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE		5-SQ	0	143,319.84	68,080	75,240	28,668	20.00	2.6
TRANSPORTATION EQUIPMENT										
392.20	LIGHT TRUCKS		14-L2.5	10	6,096,666.67	3,906,438	1,590,562	141,994	2.33	11.1
392.30	MEDIUM TRUCKS		17-L2.5	10	4,873,010.27	3,042,040	1,343,869	98,522	2.04	13.5
392.40	HEAVY TRUCKS		20-L2.5	10	3,186,068.61	1,477,761	1,510,263	2,000	2.08	15.1
392.50	OTHER		18-L2	10	1,692,163.22	794,633	797,229	6,660	4.08	10.9
TOTAL TRANSPORTATION EQUIPMENT										
					15,747,818.56	9,190,553	4,982,484	396,838	2.52	
STORES EQUIPMENT										
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	0	222,353.15	43,386	178,967	8,895	4.00	20.1
394.00	LABORATORY EQUIPMENT		20-SQ	0	3,414,584.99	1,408,340	2,006,225	170,613	5.00	11.8
395.00	LABORATORY EQUIPMENT - AMI		15-SQ	0	160,329.45	60,441	99,889	10,690	6.67	9.3
395.12	POWER OPERATED EQUIPMENT		15-SQ	0	40,840.98	9,510	31,331	2,724	6.67	11.5
HEAVY TRUCKS										
396.40	HEAVY TRUCKS		24-S1	0	2,950,127.78	2,078,213	171,915	11,584	0.51	14.8
396.50	OTHER		16-S0	0	1,979,057.51	1,321,527	657,533	57,753	2.92	11.4
TOTAL POWER OPERATED EQUIPMENT										
					4,229,185.29	3,399,739	829,446	69,337	1.64	

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

	(1) DEPRECIABLE GROUP	(2) PROBABLE RETIREMENT DATE	(3) SURVIVOR CURVE	(4) NET SALVAGE PERCENT	(5) ORIGINAL COST AS OF DECEMBER 31, 2021	(6) BOOK DEPRECIATION RESERVE	(7) FUTURE BOOK ACCRUALS	CALCULATED		(10)=(7)/(8) COMPOSITE REMAINING LIFE
								(8) ANNUAL AMOUNT	(9)=(8)/(5) RATE	
397.00	COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED		FULLY ACCRUED	0	29.12 884,118.45	20 400,850	0 483,265	0 59,001	- 6.67	- 8.2
	TOTAL COMMUNICATION EQUIPMENT				884,144.57	400,879	483,265	59,001	6.67	6.67
397.12	COMMUNICATION EQUIPMENT - AMI		15-SQ	0	19,942.47	4,649	15,293	1,330	6.67	11.5
	<b>TOTAL GENERAL PLANT</b>				<b>50,261,887.69</b>	<b>17,612,689</b>	<b>32,344,236</b>	<b>1,648,085</b>	<b>3.28</b>	
	<b>TOTAL GAS PLANT - WASHINGTON AND IDAHO</b>				<b>987,281,584.52</b>	<b>309,335,376</b>	<b>851,523,012</b>	<b>23,776,217</b>	<b>2.41</b>	
	<b>GAS PLANT - ALLOCATED ALL</b>									
391.10	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE		5-SQ	0	335,341.25	195,625	137,716	66,655	20.00	2.1
392.20	TRANSPORTATION EQUIPMENT		14-L2.5	10	50,237.38	5,687	39,527	3,160	6.29	12.5
392.50	OTHER		16-L2	10	46,950.20	6,893	35,362	2,796	5.96	12.6
	TOTAL TRANSPORTATION EQUIPMENT				97,187.58	12,680	74,889	5,986	6.13	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		20-SQ	0	5,671,193.25	1,743,867	3,927,506	283,456	5.00	13.9
395.00	LABORATORY EQUIPMENT		15-SQ	0	233,215.60	100,892	126,324	15,546	6.67	8.1
397.00	COMMUNICATION EQUIPMENT		15-SQ	0	282,918.65	123,150	159,770	18,689	6.67	8.5
	<b>TOTAL GAS PLANT - ALLOCATED ALL</b>				<b>6,617,887.53</b>	<b>2,181,934</b>	<b>4,426,205</b>	<b>390,484</b>	<b>5.90</b>	
	<b>GAS PLANT - OREGON</b>									
	<b>NATURAL GAS STORAGE AND PROCESSING PLANT</b>									
350.20	RIGHTS OF WAY		65-R4	0	668.75	24	645	12	1.79	53.8
351.10	STRUCTURES AND IMPROVEMENTS		55-R2.5	(5)	24,172.36	740	24,641	554	2.21	46.1
351.20	COMPRESSOR STATION		55-R2.5	(5)	264.37	60	216	5	1.89	43.6
351.40	OFFICE		55-R2.5	(5)	109,010.23	14,174	100,280	1,892	1.74	53.0
	TOTAL STRUCTURES AND IMPROVEMENTS				133,446.96	14,974	125,145	2,431	1.82	
	WELLS									
352.00	STORAGE WELLS		60-R4	0	1,429,957.69	225,365	1,204,593	24,801	1.73	48.6
352.20	RESERVOIRS		50-R4	0	1,464,161.54	289,164	1,174,998	29,786	2.03	39.4
352.30	NON-RECOVERABLE GAS		50-R4	0	459,620.15	119,653	331,067	8,906	1.95	37.6
	TOTAL WELLS				3,344,739.38	634,081	2,710,656	63,393	1.90	
353.00	LINES		65-R4	0	170,744.96	20,080	150,665	2,787	1.63	54.1
354.00	COMPRESSOR STATION EQUIPMENT		55-R4	0	3,235,659.23	737,036	2,498,624	59,068	1.83	42.3
355.00	MEASURING AND REGULATING EQUIPMENT		35-R3	0	151,373.35	95,213	56,160	1,643	1.09	34.2
356.00	PURIFICATION EQUIPMENT		35-S2.5	0	15,105.70	543	14,562	569	3.77	25.6
357.00	OTHER EQUIPMENT		45-R2	0	128,959.60	15,368	113,592	2,696	2.09	42.1
	<b>TOTAL NATURAL GAS STORAGE AND PROCESSING PLANT</b>				<b>7,180,697.93</b>	<b>1,517,219</b>	<b>5,670,051</b>	<b>132,599</b>	<b>1.85</b>	
	<b>DISTRIBUTION PLANT</b>									
374.40	LAND - EASEMENTS		60-R4	0	609,630.41	74,603	535,228	10,174	1.67	52.6
374.50	STRUCTURES AND IMPROVEMENTS		55-R2	(20)	1,000.00	602	1,232	17	2.66	2.9
376.00	MAINS		55-R3	(20)	269,917,387.83	78,295,877	245,695,889	5,693,794	2.11	43.2
378.00	MEASURING AND REGULATING EQUIPMENT - GENERAL		32-R2	(15)	6,117,036.85	1,525,043	5,599,949	245,758	4.02	22.4
379.00	MEASURING AND REGULATING EQUIPMENT - CITY GATE		37-S0.5	(15)	3,349,936.01	608,442	3,244,054	107,754	3.22	30.1
380.00	SERVICES		52-R3	(25)	130,250,005.03	47,528,304	115,294,202	2,796,194	2.15	41.2
381.00	METERS		35-R1	(3)	55,834,070.65	9,053,002	48,456,091	1,864,518	3.34	26.0
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT		65-R2.5	(15)	2,476,547.94	871,753	1,976,277	35,678	1.44	55.4
387.00	OTHER EQUIPMENT		18-SQ	0	539.29	539	0	0	-	-
	<b>TOTAL DISTRIBUTION PLANT</b>				<b>469,227,390.41</b>	<b>137,964,595</b>	<b>421,275,334</b>	<b>10,771,102</b>	<b>2.30</b>	

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
<b>GENERAL PLANT</b>									
390.10		30-SQ	(5)	4,111,073.85	1,937,601	2,379,093	198,479	3.37	17.2
391.10		5-SQ	0	12,222.51	6,111	6,112	2,445	20.00	2.5
STRUCTURES AND IMPROVEMENTS - COMPANY									
OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE									
TRANSPORTATION EQUIPMENT									
392.20		14-L2.5	10	3,285,771.20	1,271,000	1,686,194	180,854	5.50	9.3
392.30		17-L2.5	10	1,181,335.73	642,544	420,659	34,201	2.90	12.3
392.50		16-L2	10	230,653.00	41,739	165,849	13,500	5.85	12.3
OTHER									
TOTAL TRANSPORTATION EQUIPMENT									
393.00		25-SQ	0	4,697,759.93	1,955,283	2,272,702	228,555	4.87	
394.00		20-SQ	0	20,791.82	47,010	3,792	831	4.00	4.6
395.00		15-SQ	0	965,721.84	512,145	453,615	48,351	5.00	9.1
396.00		18-SQ	0	18,536.31	3,104	15,483	1,239	6.67	12.5
396.50		16-SQ	0	43,833.95	44,378	(944)	0	-	-
397.00		15-SQ	0	768,336.89	417,995	348,402	51,050	6.67	6.8
COMMUNICATION EQUIPMENT									
398.00		FULLY ACCRUED	0	2,387.16	2,387	0	0	-	-
		10-SQ	0	6,732.60	338	6,395	673	10.00	9.5
MISCELLANEOUS EQUIPMENT									
TOTAL MISCELLANEOUS EQUIPMENT									
TOTAL GENERAL PLANT									
TOTAL GAS PLANT - OREGON									
TOTAL DEPRECIABLE GAS PLANT									
<b>COMMON PLANT</b>									
LAND AND LAND RIGHTS									
388.30		65-R4	0	3,623,332.00	289,423	3,353,909	60,342	1.67	55.6
389.40		65-R4	0	139,115.16	38,188	100,928	1,752	1.26	57.6
TOTAL LAND AND LAND RIGHTS									
390.10		50-R2	(10)	3,762,447.16	307,610	3,454,837	62,084	1.65	41.0
STRUCTURES AND IMPROVEMENTS - COMPANY									
391.00		15-SQ	0	18,575,154.04	8,200,041	10,375,113	1,238,375	6.67	8.4
OFFICE FURNITURE AND EQUIPMENT									
391.10		FULLY ACCRUED	0	491,370.77	491,371	0	0	-	-
		5-SQ	0	80,938,463.23	31,980,000	28,958,463	12,188,335	20.00	2.4
TOTAL OFFICE FURNITURE AND EQUIPMENT									
391.12		5-SQ	0	61,429,834.00	32,471,371	28,958,463	12,188,335	19.84	
391.13		5-SQ	0	4,963,598.74	3,366,842	1,596,757	992,720	20.00	1.6
COMPUTER HARDWARE - MDM									
		5-SQ	0	2,637,348.63	2,110,000	527,349	527,349	20.00	1.0
TOTAL OFFICE FURNITURE AND EQUIPMENT									
392.10		11-S2.5	10	87,605,935.41	46,148,254	41,457,682	14,946,779	17.06	
TRANSPORTATION EQUIPMENT									
392.20		14-L2.5	10	84,739.91	124,957	(48,691)	0	-	-
392.30		17-L2.5	10	4,581,512.25	3,119,966	356,380	85,627	1.87	11.2
392.40		20-R4	10	1,690,050.00	1,058,944	531,106	25,527	1.62	13.6
392.50		16-L2	10	428,366.28	25,177	358,552	25,584	6.00	14.0
392.60		12-S1.5	30	1,116,851.05	679,047	325,219	25,415	2.28	12.8
AIRPLANE									
TOTAL TRANSPORTATION EQUIPMENT									
393.00		25-SQ	0	14,365,384.71	8,896,879	2,718,515	251,251	1.75	
STORES EQUIPMENT									
394.00		15-SQ	0	5,342,387.50	1,472,196	3,870,192	213,648	4.00	18.1
395.00		15-SQ	0	16,889,163.44	6,491,747	10,387,417	844,203	5.00	12.3
LABORATORY EQUIPMENT									
396.30		16-L2	0	59,501.89	59,502	0	0	-	-
396.50		16-SQ	0	1,930,636.55	1,371,845	558,842	62,577	3.24	8.9
MEDIUM TRUCKS									
TOTAL POWER OPERATED EQUIPMENT									
TOTAL POWER OPERATED EQUIPMENT									

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

	(1) DEPRECIABLE GROUP	(2) PROBABLE RETIREMENT DATE	(3) SURVIVOR CURVE	(4) NET SALVAGE PERCENT	(5) ORIGINAL COST AS OF DECEMBER 31, 2021	(6) BOOK DEPRECIATION RESERVE	(7) FUTURE BOOK ACCRUALS	(8) CALCULATED ANNUAL ACCRUAL AMOUNT		(10) COMPOSITE REMAINING LIFE
								(9) RATE	(9) RATE	
397.00	COMMUNICATION EQUIPMENT		15-SQ	0	93,404,872.21	31,936,150	61,468,722	6,226,381	6.67	9.9
397.10	COMMUNICATION EQUIPMENT		15-SQ	0	4,598,612.10	1,630,324	6,598,773	520,392	6.67	11.7
397.20	PORTABLE		10-SQ	0	3,516,823.10	2,159,424	1,317,692	351,580	10.00	3.7
	TOTAL COMMUNICATION EQUIPMENT				104,452,307.41	35,766,806	68,685,902	7,082,333	6.78	
398.00	MISCELLANEOUS EQUIPMENT		10-SQ	0	707,381.78	402,250	305,132	70,744	10.00	4.3
	<b>TOTAL DEPRECIABLE COMMON PLANT</b>				<b>395,947,482.60</b>	<b>116,288,140</b>	<b>292,841,892</b>	<b>27,541,449</b>	<b>6.96</b>	
<b>RESERVE ADJUSTMENT FOR AMORTIZATION - ELECTRIC PLANT</b>										
391.00	OFFICE FURNITURE AND EQUIPMENT			(120)				24	**	
391.10	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE					222,235		(44,451)	**	
391.12	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE					(64,545)		630	**	
393.00	STORES EQUIPMENT			(328)		(1,000)		686	**	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT			(17,000)		(17,000)		23,400	**	
395.00	LABORATORY EQUIPMENT					288,400		(57,280)	**	
395.12	LABORATORY EQUIPMENT - AMI					40,100		(6,020)	**	
397.00	COMMUNICATION EQUIPMENT			(1,610,000)		(1,610,000)		322,000	**	
397.50	COMMUNICATION EQUIPMENT - SUB INTEGRATION			(284,000)		(284,000)		56,800	**	
397.60	COMMUNICATION EQUIPMENT - DISTRIBUTION			(8,452)		(8,452)		1,690	**	
398.00	MISCELLANEOUS EQUIPMENT			4,865		4,865		(973)	**	
	<b>TOTAL RESERVE FOR AMORTIZATION - ELECTRIC PLANT</b>					<b>(1,583,899)</b>		<b>310,780</b>		
<b>RESERVE ADJUSTMENT FOR AMORTIZATION - GAS PLANT - WASHINGTON AND IDAHO</b>										
391.10	OFFICE FURNITURE AND EQUIPMENT					161,462		(32,288)	**	
393.00	STORES EQUIPMENT			(3,250)		(3,250)		650	**	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT			(67,400)		(67,400)		13,480	**	
395.00	LABORATORY EQUIPMENT					19,956		(3,914)	**	
397.00	COMMUNICATION EQUIPMENT - AMI					(88,015)		19,603	**	
397.12	COMMUNICATION EQUIPMENT - AMI			(730)		(730)		146	**	
	<b>TOTAL RESERVE FOR AMORTIZATION - GAS PLANT - WASHINGTON AND IDAHO</b>					<b>11,345</b>		<b>(2,269)</b>		
<b>RESERVE ADJUSTMENT FOR AMORTIZATION - GAS PLANT - ALLOCATED ALL</b>										
391.10	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE					(23,872)		4,774	**	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT					163,400		(32,680)	**	
395.00	LABORATORY EQUIPMENT					1,450		(290)	**	
397.00	COMMUNICATION EQUIPMENT					(22,870)		4,574	**	
	<b>TOTAL RESERVE FOR AMORTIZATION - GAS PLANT - ALLOCATED ALL</b>					<b>118,108</b>		<b>(23,622)</b>		
<b>RESERVE ADJUSTMENT FOR AMORTIZATION - GAS PLANT - OREGON</b>										
391.10	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE					(39)		8	**	
393.00	STORES EQUIPMENT					(2,540)		508	**	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT					136,761		(27,352)	**	
395.00	LABORATORY EQUIPMENT					(39)		8	**	
397.00	COMMUNICATION EQUIPMENT					274,597		(54,919)	**	
398.00	MISCELLANEOUS EQUIPMENT					(825)		165	**	
	<b>TOTAL RESERVE FOR AMORTIZATION - GAS PLANT - OREGON</b>					<b>407,915</b>		<b>(81,582)</b>		

AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
<b>RESERVE ADJUSTMENT FOR AMORTIZATION - COMMON PLANT</b>									
381.00	OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE AND EQUIPMENT				4,200,000		(858,000)	**	
381.10	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE - AMI				9,461,027		(1,882,205)	**	
381.12	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE - AMI				(249,166)		49,833	**	
381.13	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE - NDM				346,729		(69,226)	**	
383.00	STORES EQUIPMENT				134,000		(26,900)	**	
384.00	TOOLS, SHOP AND GARAGE EQUIPMENT				137,000		(27,400)	**	
385.00	LABORATORY EQUIPMENT				236,500		(47,300)	**	
387.00	COMMUNICATION EQUIPMENT				(8,500,000)		1,700,000	**	
387.12	COMMUNICATION EQUIPMENT - AMI				(438,789)		87,758	**	
387.20	COMMUNICATION EQUIPMENT - PORTABLE				1,511,650		(302,330)	**	
388.00	MISCELLANEOUS EQUIPMENT				301,442		(60,289)	**	
<b>TOTAL RESERVE FOR AMORTIZATION - COMMON PLANT</b>									
				<b>6,541,256,908.07</b>	<b>7,229,793</b>	<b>5,556,247,426</b>	<b>(1,445,958)</b>		<b>2.90</b>
<b>TOTAL DEPRECIABLE ELECTRIC, GAS AND COMMON PLANT</b>									
				<b>6,541,256,908.07</b>	<b>2,297,891,258</b>	<b>5,556,247,426</b>	<b>189,794,456</b>		<b>2.90</b>
<b>AMORTIZABLE AND LAND - ELECTRIC PLANT</b>									
302.00	FRANCHISES AND CONSENTS			46,740,053.98	15,137,411				
302.10	MISCELLANEOUS INTANGIBLE PLANT			7,494,638.99	2,070,315				
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 5 YEAR LIFE			26,547,593.96	12,553,034				
303.13	MISCELLANEOUS INTANGIBLE PLANT - SAAS - 5 YEAR LIFE			1,768,920.12	189,115				
303.35	MISCELLANEOUS INTANGIBLE PLANT - SPOKANE RIVER			4,470,355.82	642,365				
310.20	LAND			3,430,297.19					
317.00	ARO			15,536,252.10	2,787,806				
330.20	LAND			6,980,599.56					
330.21	LAND - CONSERVATION - HABITAT			5,989,376.79	(79,240)				
330.22	LAND - CONSERVATION - FISHERIES			1,328,873.64					
330.45	LAND			4,113,031.49					
330.50	LAND			175,961.22					
347.00	ARO			84,616.66					
350.20	RIGHTS OF WAY			351,681.62	104,106				
360.11	LAND HELD FOR FUTURE USE			7,208,600.59					
360.20	LAND			9,544,433.56					
360.50	LAND - EASEMENTS			8,945,301.21					
370.30	METERS - WASHINGTON STANDARD - RESERVE ADJUSTMENT			367,850.00	(20,369,298)				
389.20	LAND			885,665.10					
390.20	STRUCTURES AND IMPROVEMENTS - LEASEHOLD			2,359,388.70	747,583				
				<b>185,152,808.24</b>	<b>13,717,176</b>				
<b>TOTAL AMORTIZABLE AND LAND - ELECTRIC PLANT</b>									
				<b>185,152,808.24</b>	<b>13,717,176</b>				
<b>AMORTIZABLE AND LAND - GAS PLANT - WASHINGTON AND IDAHO</b>									
303.00	MISCELLANEOUS INTANGIBLE PLANT			1,794,111.29	436,684				
350.10	LAND			413,240.40					
374.20	LAND			88,594.70					
381.00	METERS - WASHINGTON - RESERVE ADJUSTMENT				(4,107,087)				
389.20	LAND			3,071,016.65					
				<b>5,366,963.04</b>	<b>(3,670,193)</b>				
<b>TOTAL AMORTIZABLE AND LAND - GAS PLANT - WASHINGTON AND IDAHO</b>									
				<b>5,366,963.04</b>	<b>(3,670,193)</b>				
<b>AMORTIZABLE AND LAND - GAS PLANT - ALLOCATED ALL</b>									
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 5 YEAR LIFE			450,194.49	177,509				
350.10	LAND			899,489.94					
				<b>1,349,684.43</b>	<b>177,509</b>				
<b>TOTAL AMORTIZABLE AND LAND - GAS PLANT - ALLOCATED ALL</b>									
				<b>1,349,684.43</b>	<b>177,509</b>				
<b>AMORTIZABLE AND LAND - GAS PLANT - OREGON</b>									
303.00	MISCELLANEOUS INTANGIBLE PLANT			425,950.62	120,960				
304.00	LAND			59,923.87					
350.10	LAND			784.49					
374.20	LAND			217,817.94					
389.20	LAND			845,516.91					
				<b>1,549,993.83</b>	<b>120,960</b>				
<b>TOTAL AMORTIZABLE AND LAND - GAS PLANT - OREGON</b>									
				<b>1,549,993.83</b>	<b>120,960</b>				



AVISTA CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE BOOK ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
<b>AMORTIZABLE AND LAND - COMMON PLANT</b>									
303.00	MISCELLANEOUS INTANGIBLE PLANT			6,416,550.70	4,759,532				
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 3 YEAR LIFE			21,525.47	5,679				
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 3 YEAR LIFE			7,420,823.59	576,691				
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 5 YEAR LIFE			174,435,158.14	94,998,734				
303.11	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 15 YEAR LIFE (COMPASS)			100,831,203.22	47,502,940				
303.12	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 12.5 YEAR LIFE (MDM)			30,329,509.30	10,189,359				
303.13	MISCELLANEOUS INTANGIBLE PLANT - SAAS - 2 YEAR LIFE			67,095.71	18,582				
303.13	MISCELLANEOUS INTANGIBLE PLANT - SAAS - 3 YEAR LIFE			595,584.50	56,688				
303.13	MISCELLANEOUS INTANGIBLE PLANT - SAAS - 5 YEAR LIFE			6,554,460.92	496,413				
389.20	LAND			10,149,559.81					
<b>TOTAL AMORTIZABLE AND LAND - COMMON PLANT</b>				<b>337,729,996.45</b>	<b>156,656,155</b>				
<b>TOTAL ELECTRIC, GAS AND COMMON PLANT</b>				<b>7,041,605,354.06</b>	<b>2,466,892,865</b>				

\* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

\*\* 5-YEAR AMORTIZATION OF RESERVE RELATED TO AMORTIZATION ACCOUNTING.

NOTE: FUTURE ADDITIONS FOR IDAHO AMI METERS WILL USE A RATE OF 7.03% BASED ON A 15-S2.5 SURVIVOR CURVE AND (2) NET SALVAGE PERCENT.

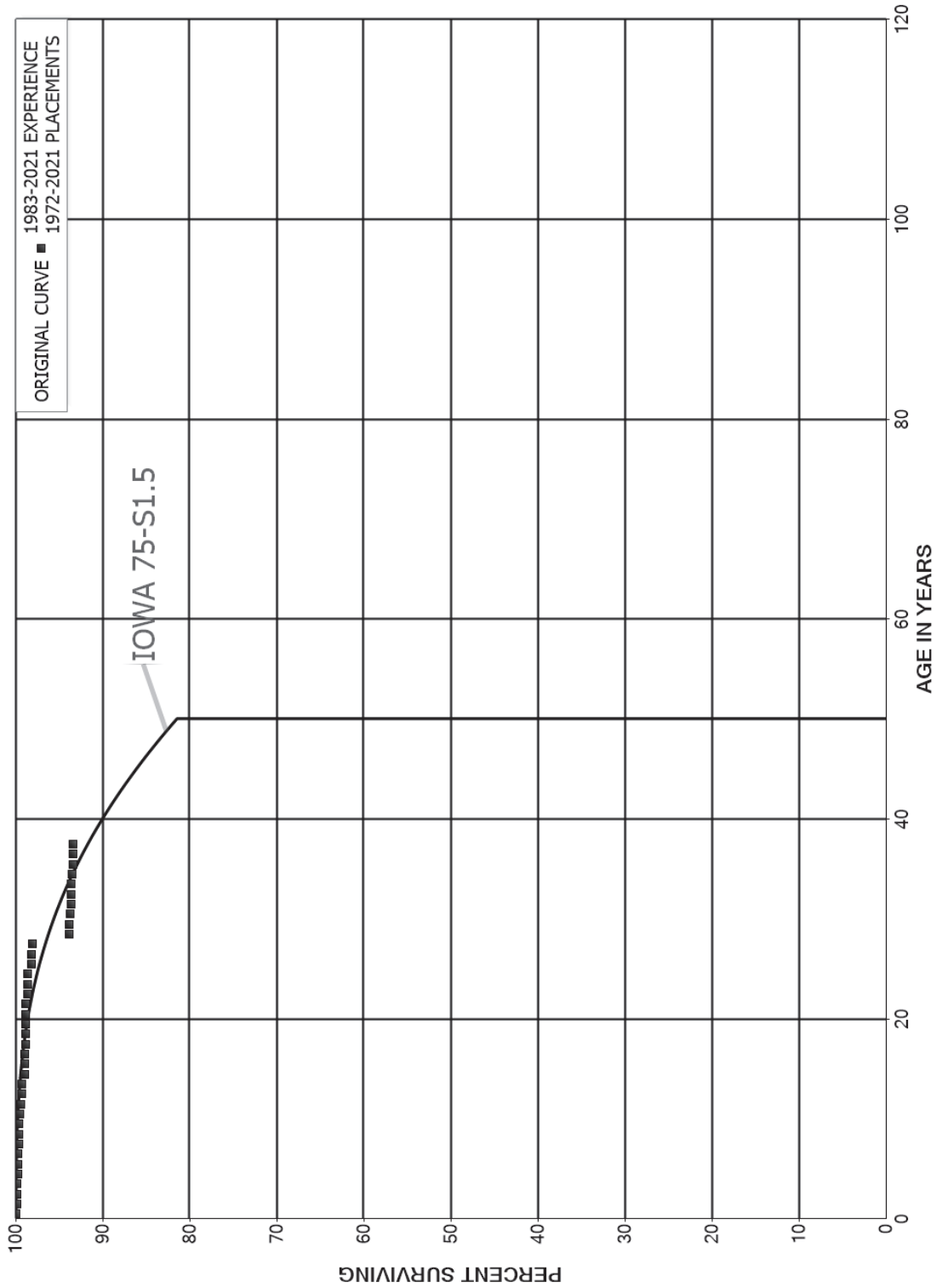


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## PART VII. SERVICE LIFE STATISTICS

## ELECTRIC PLANT

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



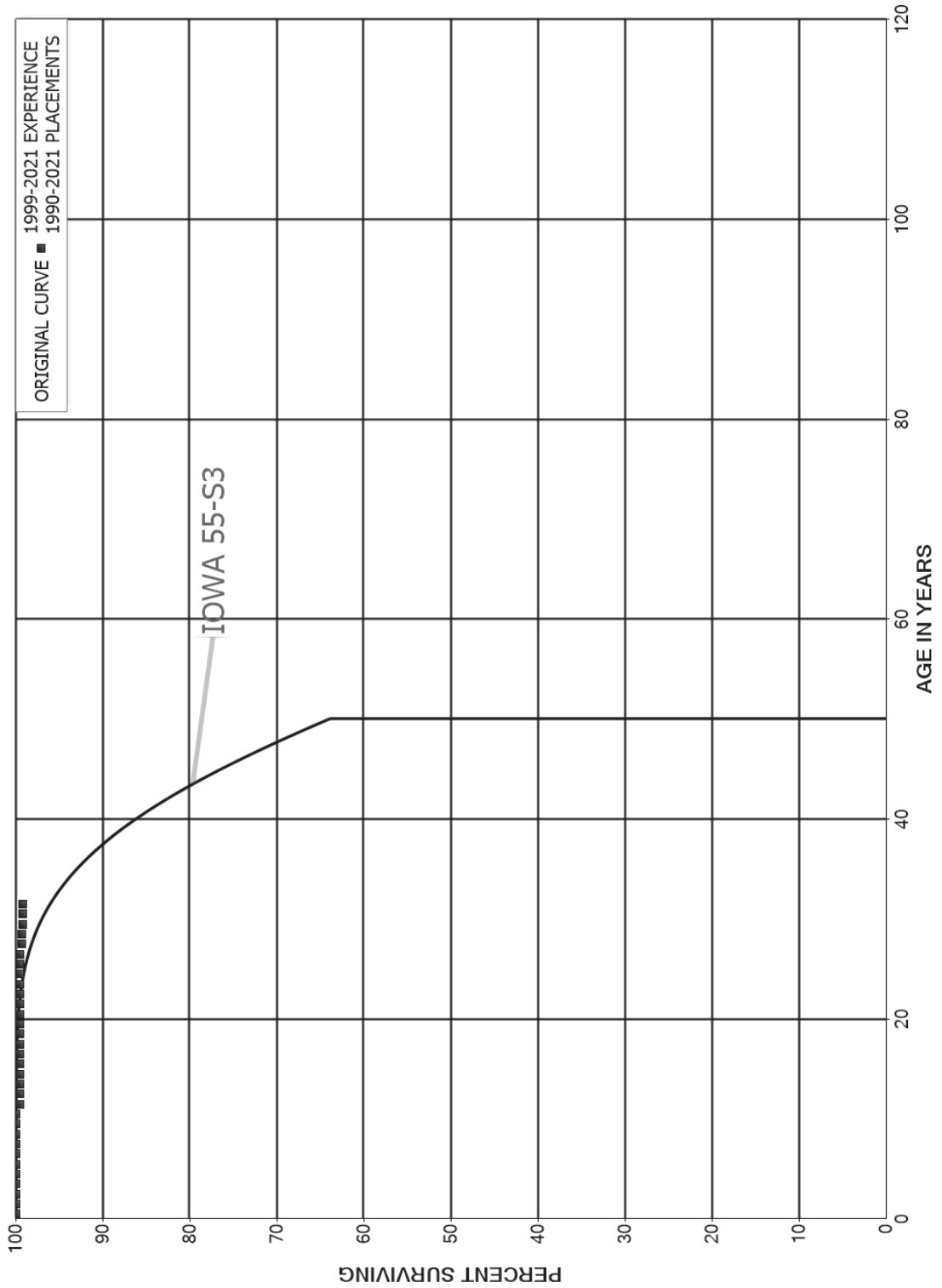
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2021			EXPERIENCE BAND 1983-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	140,531,026	43,026	0.0003	0.9997	100.00
0.5	139,472,090	119,109	0.0009	0.9991	99.97
1.5	138,676,772	84,059	0.0006	0.9994	99.88
2.5	138,249,952	42,126	0.0003	0.9997	99.82
3.5	137,621,187	97,001	0.0007	0.9993	99.79
4.5	137,261,553	26,445	0.0002	0.9998	99.72
5.5	136,755,510	33,869	0.0002	0.9998	99.70
6.5	134,179,999	12,248	0.0001	0.9999	99.68
7.5	134,141,555	29,991	0.0002	0.9998	99.67
8.5	134,113,523	24,863	0.0002	0.9998	99.65
9.5	123,772,546	142,588	0.0012	0.9988	99.63
10.5	128,334,556	139,096	0.0011	0.9989	99.51
11.5	127,859,349	182,247	0.0014	0.9986	99.41
12.5	127,574,137	12,724	0.0001	0.9999	99.26
13.5	127,098,019	354,506	0.0028	0.9972	99.25
14.5	126,702,662	15,854	0.0001	0.9999	98.98
15.5	126,686,386	19,177	0.0002	0.9998	98.97
16.5	126,637,403	94,073	0.0007	0.9993	98.95
17.5	126,236,987	72,348	0.0006	0.9994	98.88
18.5	125,646,524	10,206	0.0001	0.9999	98.82
19.5	125,345,622	22,534	0.0002	0.9998	98.81
20.5	125,141,751	13,119	0.0001	0.9999	98.79
21.5	125,091,600	149,368	0.0012	0.9988	98.78
22.5	124,916,317	65,006	0.0005	0.9995	98.67
23.5	124,793,490	65,800	0.0005	0.9995	98.61
24.5	124,725,911	437,961	0.0035	0.9965	98.56
25.5	124,287,949	1,958	0.0000	1.0000	98.22
26.5	124,285,991	223,871	0.0018	0.9982	98.22
27.5	124,013,558	5,254,116	0.0424	0.9576	98.04
28.5	118,645,264	73,715	0.0006	0.9994	93.88
29.5	118,340,100	68,920	0.0006	0.9994	93.83
30.5	118,073,917	189,915	0.0016	0.9984	93.77
31.5	117,789,863	32,006	0.0003	0.9997	93.62
32.5	117,053,713	24,042	0.0002	0.9998	93.60
33.5	117,026,879	107,674	0.0009	0.9991	93.58
34.5	116,168,991	82,948	0.0007	0.9993	93.49
35.5	68,124,230	8,414	0.0001	0.9999	93.42
36.5	67,139,412		0.0000	1.0000	93.41
37.5	19,498,167	59,443	0.0030	0.9970	93.41
38.5					93.13

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 311.10 STRUCTURES AND IMPROVEMENTS - LANDFILL  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



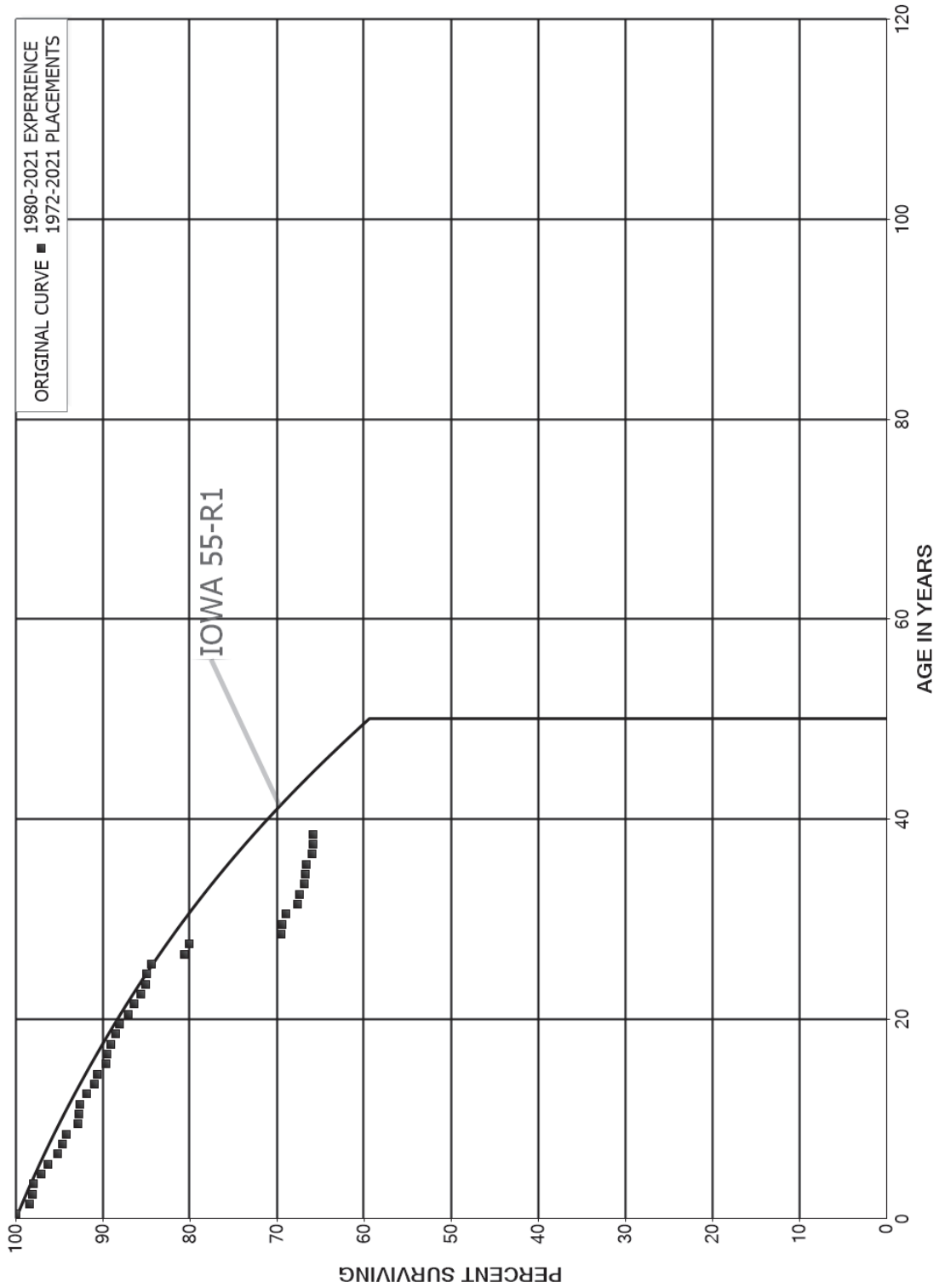
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 311.10 STRUCTURES AND IMPROVEMENTS - LANDFILL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2021			EXPERIENCE BAND 1999-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,021,017		0.0000	1.0000	100.00
0.5	1,005,248		0.0000	1.0000	100.00
1.5	1,005,248		0.0000	1.0000	100.00
2.5	1,005,248		0.0000	1.0000	100.00
3.5	1,005,248		0.0000	1.0000	100.00
4.5	1,005,248		0.0000	1.0000	100.00
5.5	2,012,078		0.0000	1.0000	100.00
6.5	2,012,078		0.0000	1.0000	100.00
7.5	2,772,618		0.0000	1.0000	100.00
8.5	3,657,628		0.0000	1.0000	100.00
9.5	3,656,958		0.0000	1.0000	100.00
10.5	3,640,093	16,155	0.0044	0.9956	100.00
11.5	3,615,697		0.0000	1.0000	99.56
12.5	3,600,836		0.0000	1.0000	99.56
13.5	3,590,441		0.0000	1.0000	99.56
14.5	3,572,905		0.0000	1.0000	99.56
15.5	3,572,905		0.0000	1.0000	99.56
16.5	3,545,003		0.0000	1.0000	99.56
17.5	3,520,925		0.0000	1.0000	99.56
18.5	2,960,883		0.0000	1.0000	99.56
19.5	2,960,883		0.0000	1.0000	99.56
20.5	2,960,883		0.0000	1.0000	99.56
21.5	2,960,883		0.0000	1.0000	99.56
22.5	2,652,379		0.0000	1.0000	99.56
23.5	2,652,379		0.0000	1.0000	99.56
24.5	2,652,379		0.0000	1.0000	99.56
25.5	2,652,379		0.0000	1.0000	99.56
26.5	2,652,379	6,842	0.0026	0.9974	99.56
27.5	2,645,538		0.0000	1.0000	99.30
28.5	1,638,708	1,549	0.0009	0.9991	99.30
29.5	1,637,159		0.0000	1.0000	99.21
30.5	883,460		0.0000	1.0000	99.21
31.5					99.21

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 312.00 BOILER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





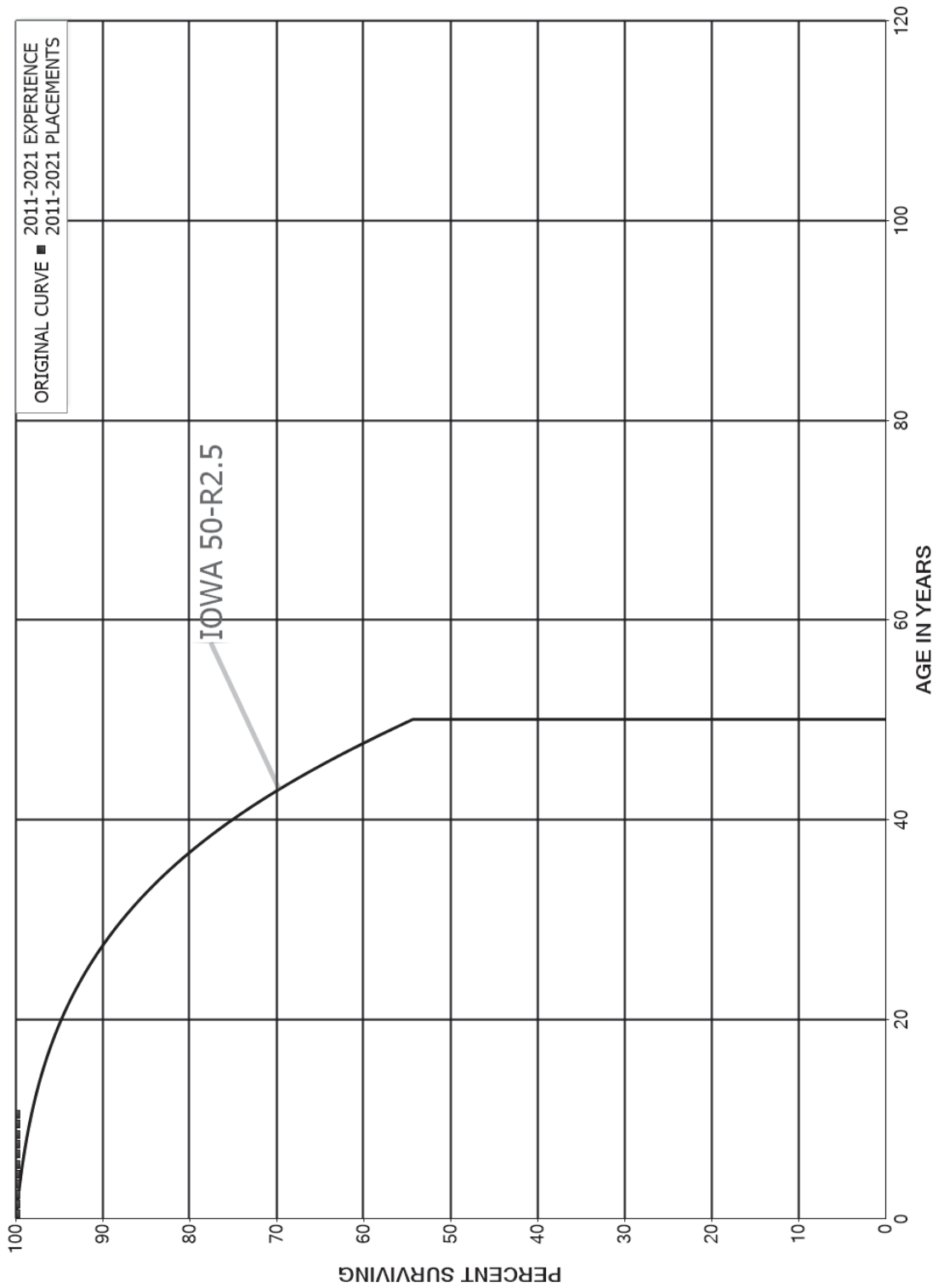
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2021			EXPERIENCE BAND 1980-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	235,930,974	38,246	0.0002	0.9998	100.00
0.5	232,026,594	3,629,099	0.0156	0.9844	99.98
1.5	227,177,773	717,111	0.0032	0.9968	98.42
2.5	223,444,251	372,318	0.0017	0.9983	98.11
3.5	216,947,026	1,921,192	0.0089	0.9911	97.95
4.5	215,020,914	1,660,448	0.0077	0.9923	97.08
5.5	218,782,429	2,574,314	0.0118	0.9882	96.33
6.5	215,151,364	1,303,595	0.0061	0.9939	95.20
7.5	232,432,513	1,187,263	0.0051	0.9949	94.62
8.5	230,680,285	3,095,992	0.0134	0.9866	94.14
9.5	209,850,421	273,054	0.0013	0.9987	92.87
10.5	208,495,986	401,731	0.0019	0.9981	92.75
11.5	205,800,493	1,564,120	0.0076	0.9924	92.57
12.5	200,861,163	1,999,280	0.0100	0.9900	91.87
13.5	197,267,245	747,796	0.0038	0.9962	90.95
14.5	194,959,068	2,217,447	0.0114	0.9886	90.61
15.5	191,637,000	223,230	0.0012	0.9988	89.58
16.5	189,864,782	754,467	0.0040	0.9960	89.47
17.5	186,855,106	1,341,780	0.0072	0.9928	89.12
18.5	183,864,028	846,546	0.0046	0.9954	88.48
19.5	181,857,849	2,080,791	0.0114	0.9886	88.07
20.5	178,519,821	1,474,048	0.0083	0.9917	87.06
21.5	176,674,277	1,392,268	0.0079	0.9921	86.35
22.5	175,134,722	1,331,215	0.0076	0.9924	85.66
23.5	172,644,353	223,888	0.0013	0.9987	85.01
24.5	172,352,082	1,024,232	0.0059	0.9941	84.90
25.5	171,133,715	7,752,546	0.0453	0.9547	84.40
26.5	163,218,222	1,083,063	0.0066	0.9934	80.58
27.5	162,007,387	21,347,758	0.1318	0.8682	80.04
28.5	140,608,165	277,673	0.0020	0.9980	69.49
29.5	139,897,587	753,076	0.0054	0.9946	69.36
30.5	138,859,564	2,814,446	0.0203	0.9797	68.98
31.5	135,763,420	439,224	0.0032	0.9968	67.58
32.5	134,996,959	976,300	0.0072	0.9928	67.37
33.5	133,891,306	276,866	0.0021	0.9979	66.88
34.5	132,164,586	293,901	0.0022	0.9978	66.74
35.5	92,765,985	965,887	0.0104	0.9896	66.59
36.5	91,653,449	13,866	0.0002	0.9998	65.90
37.5	28,212,987	9,654	0.0003	0.9997	65.89
38.5					65.87

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



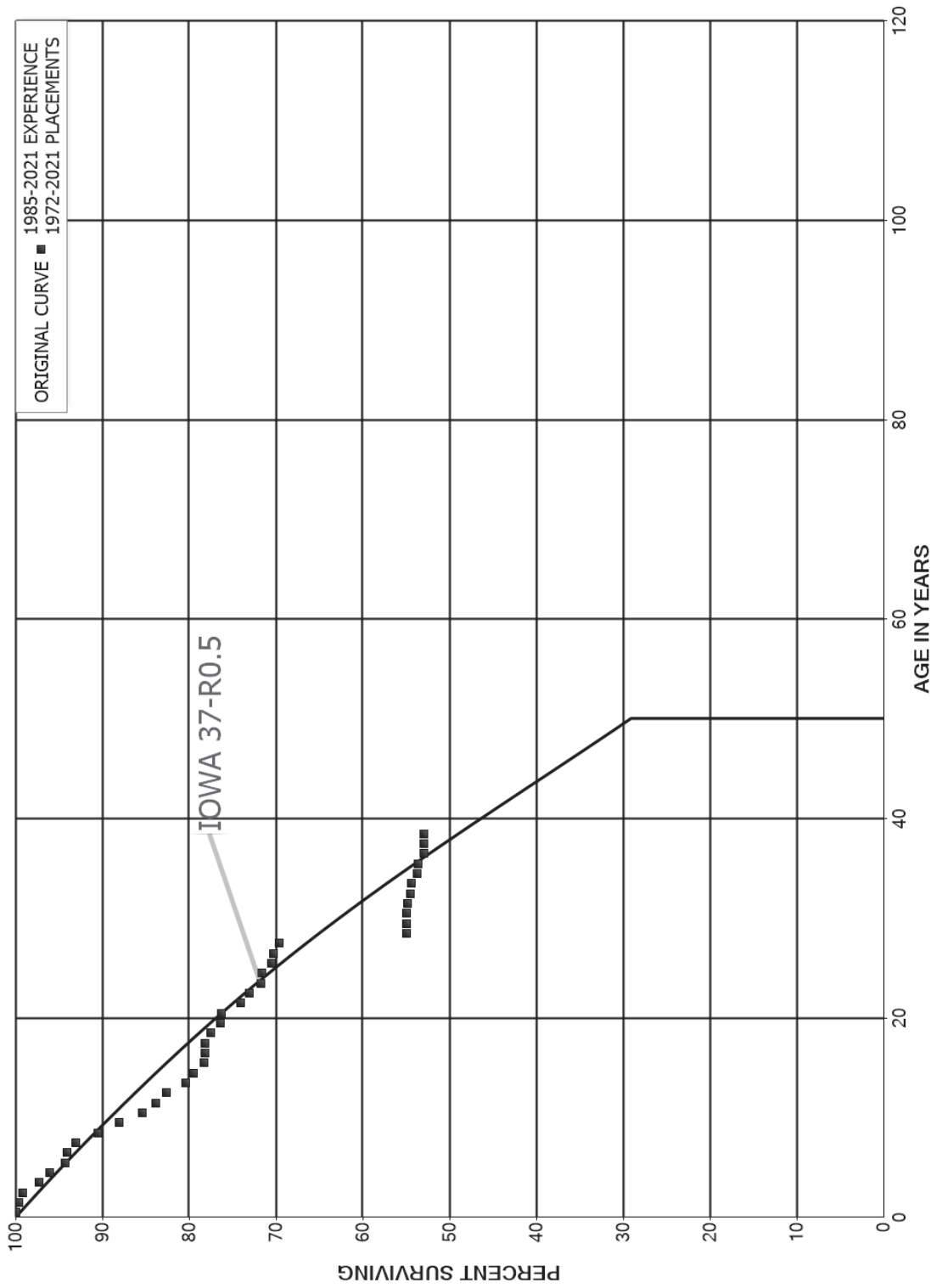
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2011-2021			EXPERIENCE BAND 2011-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	541,060		0.0000	1.0000	100.00
0.5	346,197		0.0000	1.0000	100.00
1.5	6,770		0.0000	1.0000	100.00
2.5	6,770		0.0000	1.0000	100.00
3.5	6,770		0.0000	1.0000	100.00
4.5	6,770		0.0000	1.0000	100.00
5.5	6,770		0.0000	1.0000	100.00
6.5	6,770		0.0000	1.0000	100.00
7.5	6,770		0.0000	1.0000	100.00
8.5	6,770		0.0000	1.0000	100.00
9.5	6,770		0.0000	1.0000	100.00
10.5					100.00

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 314.00 TURBOGENERATORS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



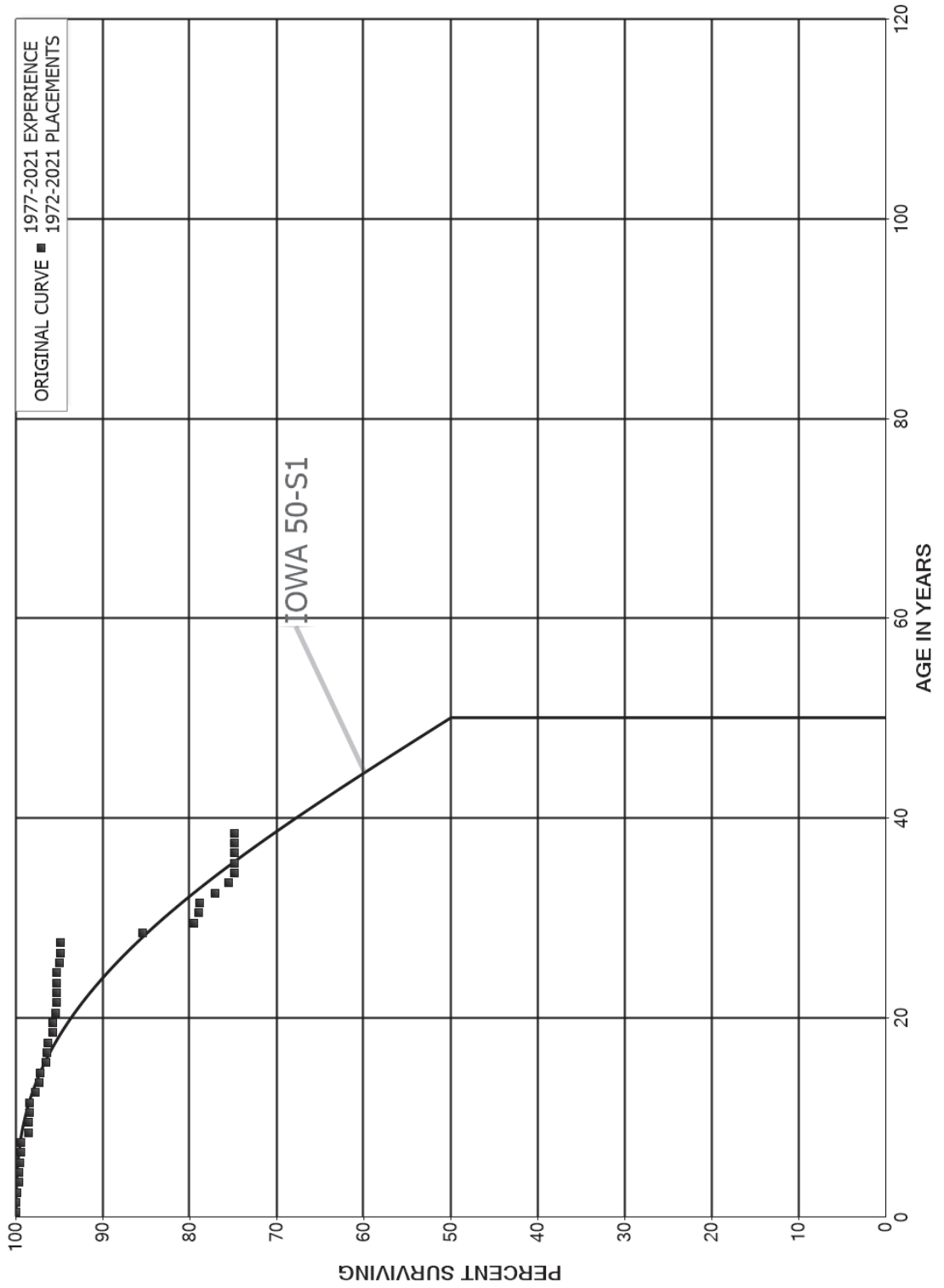
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2021			EXPERIENCE BAND 1985-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,906,831	8,988	0.0002	0.9998	100.00
0.5	66,707,363	252,880	0.0038	0.9962	99.98
1.5	78,858,647	352,059	0.0045	0.9955	99.60
2.5	77,602,673	1,426,488	0.0184	0.9816	99.16
3.5	76,110,181	964,200	0.0127	0.9873	97.34
4.5	70,768,654	1,364,697	0.0193	0.9807	96.10
5.5	69,403,957	168,264	0.0024	0.9976	94.25
6.5	68,995,726	704,855	0.0102	0.9898	94.02
7.5	67,378,122	1,875,910	0.0278	0.9722	93.06
8.5	65,513,254	1,720,401	0.0263	0.9737	90.47
9.5	59,300,266	1,817,259	0.0306	0.9694	88.10
10.5	53,224,163	971,506	0.0183	0.9817	85.40
11.5	52,289,386	757,671	0.0145	0.9855	83.84
12.5	57,332,941	1,553,313	0.0271	0.9729	82.62
13.5	55,336,345	611,509	0.0111	0.9889	80.38
14.5	52,732,823	795,418	0.0151	0.9849	79.50
15.5	51,115,590	50,806	0.0010	0.9990	78.30
16.5	50,504,104	27,834	0.0006	0.9994	78.22
17.5	49,590,124	399,711	0.0081	0.9919	78.18
18.5	48,337,670	714,709	0.0148	0.9852	77.55
19.5	47,516,969	50,330	0.0011	0.9989	76.40
20.5	47,111,757	1,361,277	0.0289	0.9711	76.32
21.5	45,469,710	624,726	0.0137	0.9863	74.11
22.5	44,782,620	855,269	0.0191	0.9809	73.09
23.5	43,377,383	19,427	0.0004	0.9996	71.70
24.5	42,845,587	715,106	0.0167	0.9833	71.67
25.5	41,258,744	101,397	0.0025	0.9975	70.47
26.5	40,333,757	391,071	0.0097	0.9903	70.30
27.5	39,012,610	8,195,663	0.2101	0.7899	69.62
28.5	30,063,039		0.0000	1.0000	54.99
29.5	29,615,382	3,657	0.0001	0.9999	54.99
30.5	29,535,281	57,050	0.0019	0.9981	54.98
31.5	29,430,449	219,036	0.0074	0.9926	54.88
32.5	29,148,752	17,231	0.0006	0.9994	54.47
33.5	29,027,696	368,758	0.0127	0.9873	54.44
34.5	28,628,109	55,554	0.0019	0.9981	53.75
35.5	22,089,929	308,718	0.0140	0.9860	53.64
36.5	21,766,560		0.0000	1.0000	52.89
37.5	10,985,668		0.0000	1.0000	52.89
38.5					52.89

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



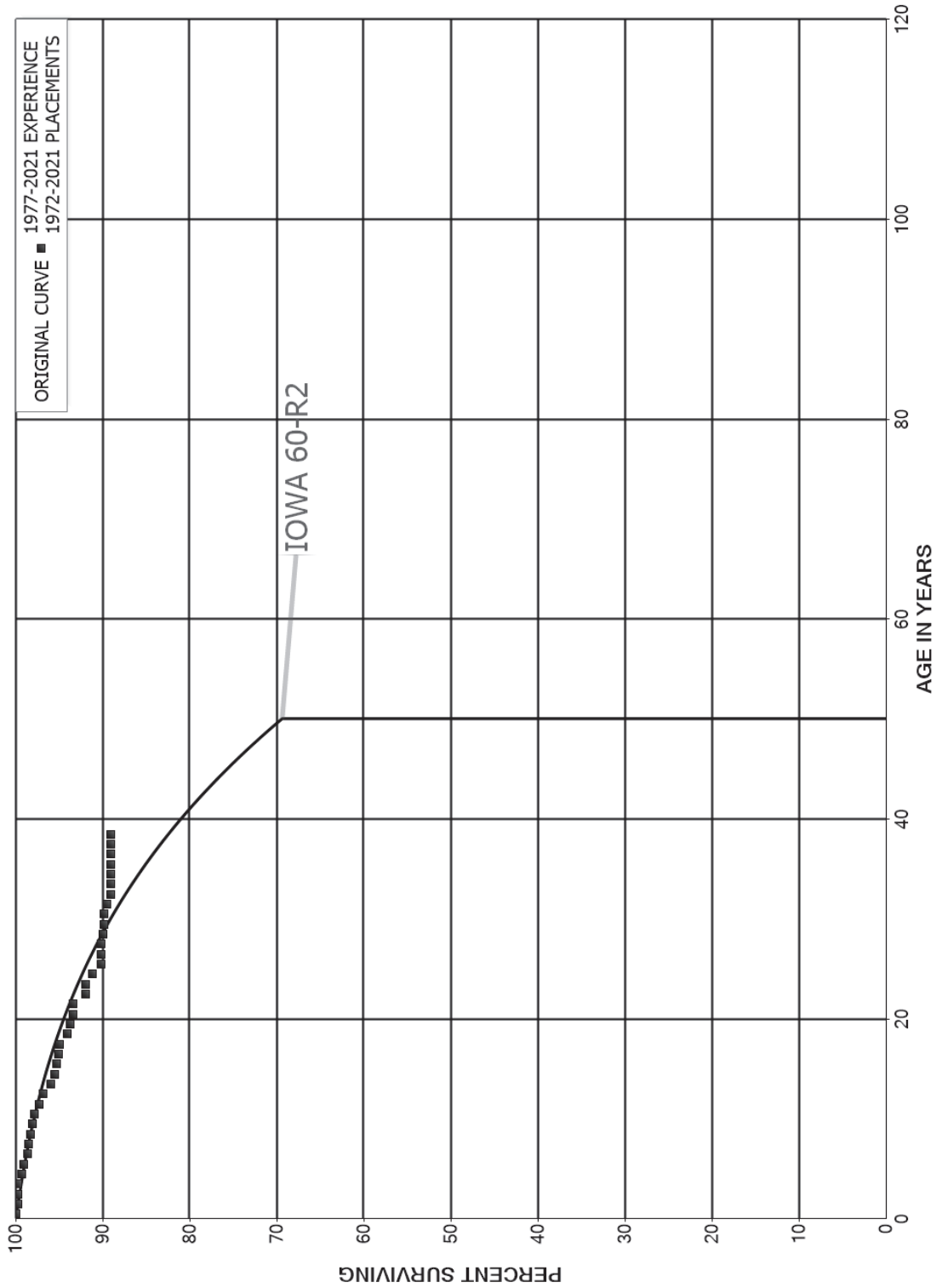
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2021			EXPERIENCE BAND 1977-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,805,452	7,566	0.0002	0.9998	100.00
0.5	34,745,177	3	0.0000	1.0000	99.98
1.5	33,902,062	40,154	0.0012	0.9988	99.98
2.5	33,650,343	74,634	0.0022	0.9978	99.86
3.5	32,989,384	18,002	0.0005	0.9995	99.64
4.5	34,666,398	14,376	0.0004	0.9996	99.58
5.5	34,009,692	55,378	0.0016	0.9984	99.54
6.5	32,884,297	9,509	0.0003	0.9997	99.38
7.5	32,759,460	283,980	0.0087	0.9913	99.35
8.5	31,855,689	323	0.0000	1.0000	98.49
9.5	30,613,790	18,849	0.0006	0.9994	98.49
10.5	30,427,077	17,804	0.0006	0.9994	98.43
11.5	30,405,859	195,715	0.0064	0.9936	98.37
12.5	29,649,568	127,933	0.0043	0.9957	97.74
13.5	29,431,339	29,372	0.0010	0.9990	97.32
14.5	29,331,547	201,299	0.0069	0.9931	97.22
15.5	27,555,344	32,933	0.0012	0.9988	96.55
16.5	26,873,587	41,640	0.0015	0.9985	96.44
17.5	26,517,215	153,524	0.0058	0.9942	96.29
18.5	26,314,446		0.0000	1.0000	95.73
19.5	26,314,446	94,372	0.0036	0.9964	95.73
20.5	26,220,074	14,987	0.0006	0.9994	95.39
21.5	26,204,826	3,280	0.0001	0.9999	95.33
22.5	26,191,714	6,188	0.0002	0.9998	95.32
23.5	26,150,819	11,186	0.0004	0.9996	95.30
24.5	26,131,470	98,254	0.0038	0.9962	95.26
25.5	26,027,137	6,652	0.0003	0.9997	94.90
26.5	25,980,214	11,996	0.0005	0.9995	94.87
27.5	25,884,425	2,588,512	0.1000	0.9000	94.83
28.5	23,277,606	1,594,763	0.0685	0.9315	85.35
29.5	21,681,628	147,793	0.0068	0.9932	79.50
30.5	21,519,960	28,555	0.0013	0.9987	78.96
31.5	21,481,862	479,215	0.0223	0.9777	78.85
32.5	20,996,965	426,931	0.0203	0.9797	77.09
33.5	20,555,748	187,848	0.0091	0.9909	75.53
34.5	20,338,425	7,232	0.0004	0.9996	74.84
35.5	14,790,351		0.0000	1.0000	74.81
36.5	14,140,837		0.0000	1.0000	74.81
37.5	5,991,882	806	0.0001	0.9999	74.81
38.5					74.80

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





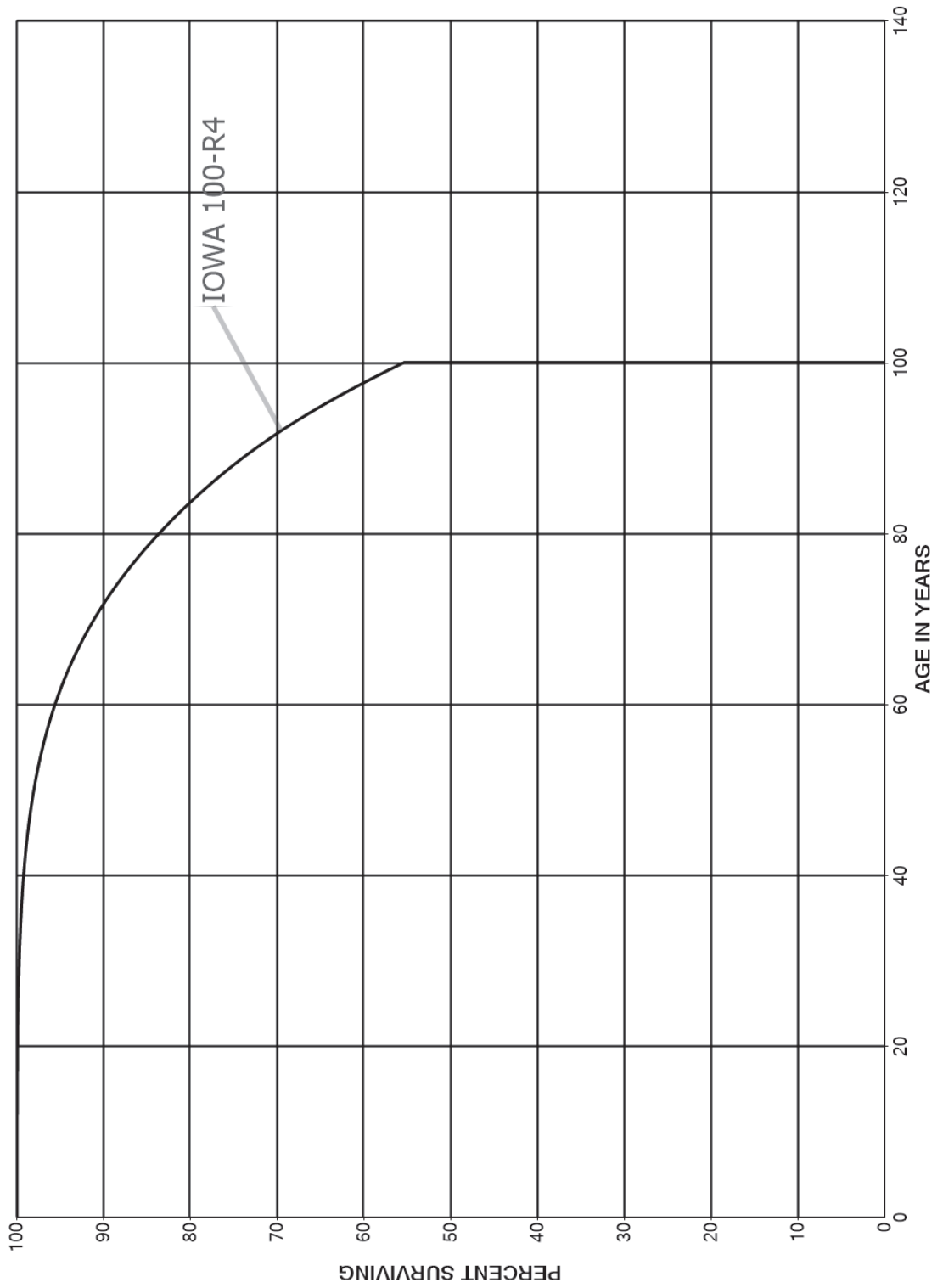
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

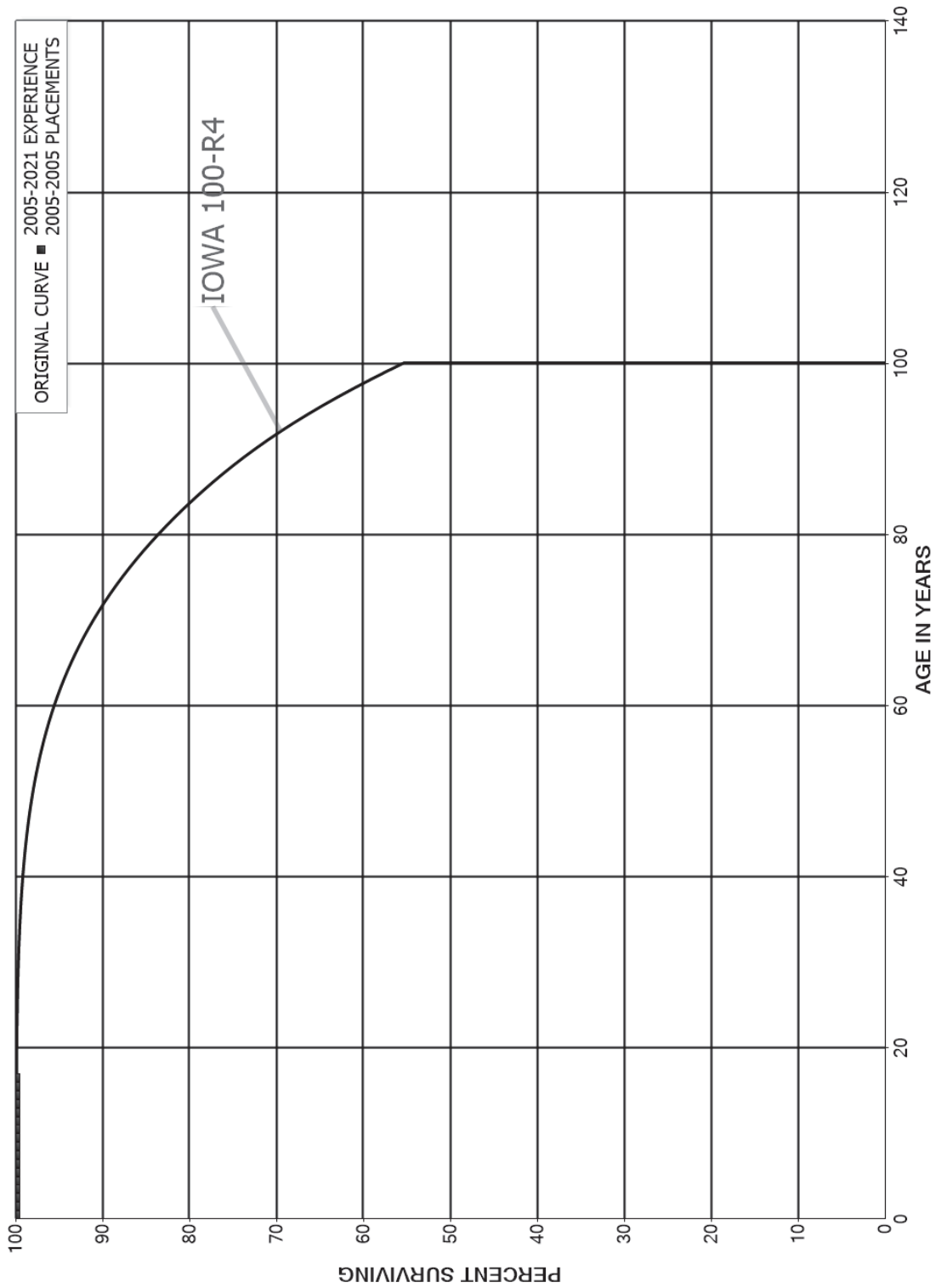
ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2021			EXPERIENCE BAND 1977-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,577,893	4,198	0.0002	0.9998	100.00
0.5	18,426,776	42,889	0.0023	0.9977	99.98
1.5	18,053,566	486	0.0000	1.0000	99.74
2.5	18,053,114	9,695	0.0005	0.9995	99.74
3.5	18,217,101	64,391	0.0035	0.9965	99.69
4.5	18,268,064	41,917	0.0023	0.9977	99.34
5.5	18,125,374	90,616	0.0050	0.9950	99.11
6.5	18,034,758	13,176	0.0007	0.9993	98.61
7.5	18,021,582	47,405	0.0026	0.9974	98.54
8.5	17,974,177	37,382	0.0021	0.9979	98.28
9.5	16,941,825	45,351	0.0027	0.9973	98.08
10.5	16,857,575	89,578	0.0053	0.9947	97.81
11.5	16,767,185	87,905	0.0052	0.9948	97.29
12.5	16,487,316	143,132	0.0087	0.9913	96.78
13.5	16,144,580	70,936	0.0044	0.9956	95.94
14.5	16,025,286	32,767	0.0020	0.9980	95.52
15.5	15,842,727	48,137	0.0030	0.9970	95.33
16.5	15,772,546	9,714	0.0006	0.9994	95.04
17.5	15,718,372	156,344	0.0099	0.9901	94.98
18.5	15,389,591	46,346	0.0030	0.9970	94.03
19.5	15,277,451	52,467	0.0034	0.9966	93.75
20.5	15,096,905	8,102	0.0005	0.9995	93.43
21.5	14,991,710	227,333	0.0152	0.9848	93.38
22.5	14,698,941	2,136	0.0001	0.9999	91.96
23.5	14,640,518	121,130	0.0083	0.9917	91.95
24.5	14,431,488	154,034	0.0107	0.9893	91.19
25.5	14,230,451	4,505	0.0003	0.9997	90.22
26.5	14,139,092	9,639	0.0007	0.9993	90.19
27.5	13,924,482	35,343	0.0025	0.9975	90.13
28.5	13,825,125	7,331	0.0005	0.9995	89.90
29.5	13,722,813		0.0000	1.0000	89.85
30.5	13,607,060	47,193	0.0035	0.9965	89.85
31.5	13,478,740	64,068	0.0048	0.9952	89.54
32.5	13,340,179		0.0000	1.0000	89.11
33.5	13,264,300		0.0000	1.0000	89.11
34.5	12,997,777	6,606	0.0005	0.9995	89.11
35.5	6,956,289		0.0000	1.0000	89.07
36.5	5,685,628		0.0000	1.0000	89.07
37.5	1,521,902		0.0000	1.0000	89.07
38.5					89.07

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 330.30 REMOVING PROPERTY OF OTHERS  
 SMOOTH SURVIVOR CURVE



AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 330.31 TWIN CREEK CHANNEL RESTORATION  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



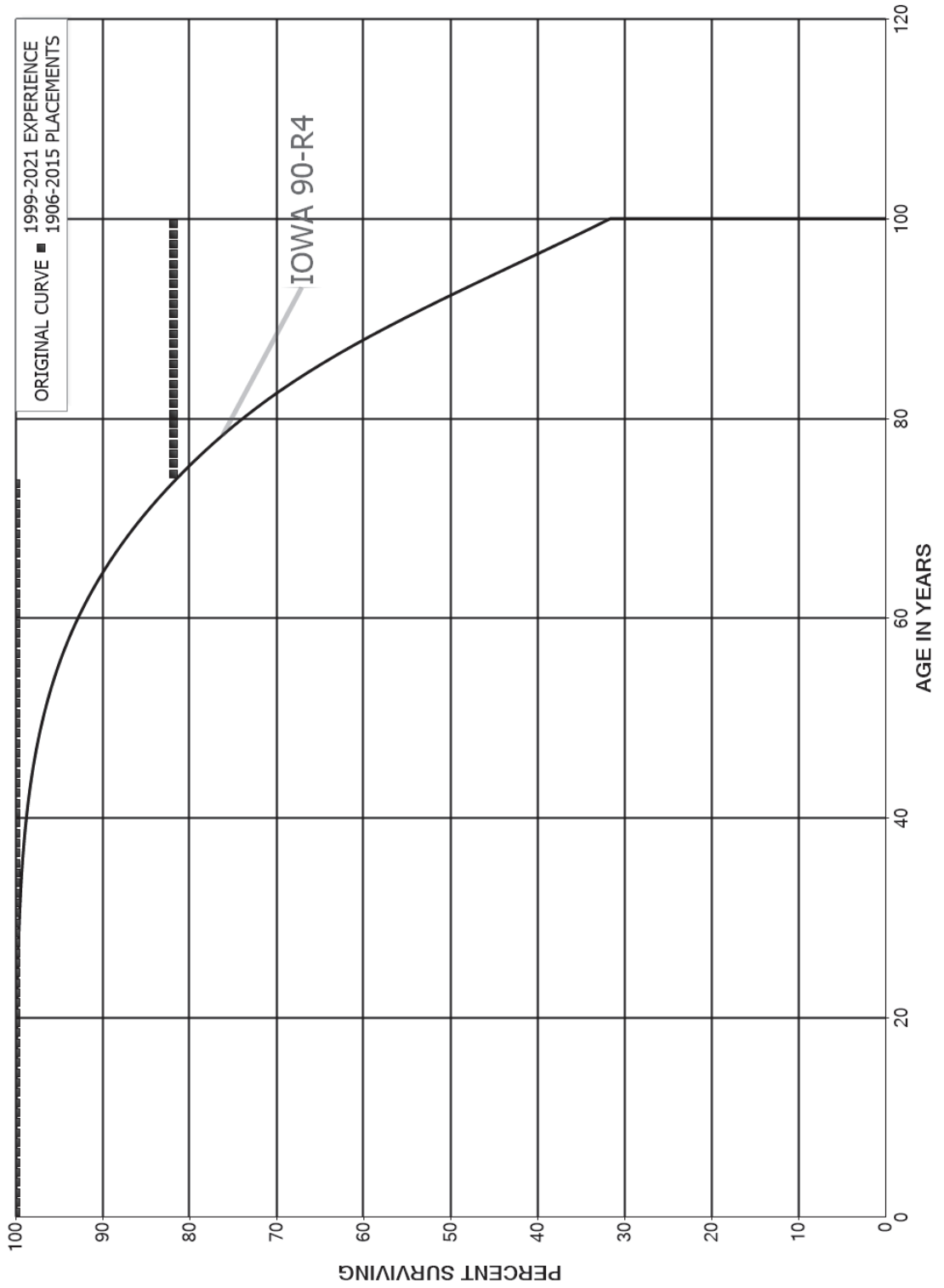
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.31 TWIN CREEK CHANNEL RESTORATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2005-2005			EXPERIENCE BAND 2005-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	242,033		0.0000	1.0000	100.00
0.5	242,033		0.0000	1.0000	100.00
1.5	242,033		0.0000	1.0000	100.00
2.5	242,033		0.0000	1.0000	100.00
3.5	242,033		0.0000	1.0000	100.00
4.5	242,033		0.0000	1.0000	100.00
5.5	242,033		0.0000	1.0000	100.00
6.5	242,033		0.0000	1.0000	100.00
7.5	242,033		0.0000	1.0000	100.00
8.5	242,033		0.0000	1.0000	100.00
9.5	242,033		0.0000	1.0000	100.00
10.5	242,033		0.0000	1.0000	100.00
11.5	242,033		0.0000	1.0000	100.00
12.5	242,033		0.0000	1.0000	100.00
13.5	242,033		0.0000	1.0000	100.00
14.5	242,033		0.0000	1.0000	100.00
15.5	242,033		0.0000	1.0000	100.00
16.5					100.00

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 330.40 LAND EASEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.40 LAND EASEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1999-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,263		0.0000	1.0000	100.00
0.5	70,263		0.0000	1.0000	100.00
1.5	70,263		0.0000	1.0000	100.00
2.5	70,263		0.0000	1.0000	100.00
3.5	70,263		0.0000	1.0000	100.00
4.5	180,912		0.0000	1.0000	100.00
5.5	180,912		0.0000	1.0000	100.00
6.5	110,650		0.0000	1.0000	100.00
7.5	110,668		0.0000	1.0000	100.00
8.5	110,668		0.0000	1.0000	100.00
9.5	1,562,682		0.0000	1.0000	100.00
10.5	1,562,682		0.0000	1.0000	100.00
11.5	1,656,820		0.0000	1.0000	100.00
12.5	1,977,542		0.0000	1.0000	100.00
13.5	1,977,542		0.0000	1.0000	100.00
14.5	1,977,542		0.0000	1.0000	100.00
15.5	1,977,542		0.0000	1.0000	100.00
16.5	1,977,542		0.0000	1.0000	100.00
17.5	1,977,542		0.0000	1.0000	100.00
18.5	1,980,231		0.0000	1.0000	100.00
19.5	2,033,533		0.0000	1.0000	100.00
20.5	2,033,533		0.0000	1.0000	100.00
21.5	2,033,533		0.0000	1.0000	100.00
22.5	2,035,981		0.0000	1.0000	100.00
23.5	2,035,981		0.0000	1.0000	100.00
24.5	2,035,981		0.0000	1.0000	100.00
25.5	2,036,672		0.0000	1.0000	100.00
26.5	2,036,672		0.0000	1.0000	100.00
27.5	1,926,022		0.0000	1.0000	100.00
28.5	1,926,022		0.0000	1.0000	100.00
29.5	1,926,022		0.0000	1.0000	100.00
30.5	1,926,072		0.0000	1.0000	100.00
31.5	1,926,072		0.0000	1.0000	100.00
32.5	474,058		0.0000	1.0000	100.00
33.5	474,058		0.0000	1.0000	100.00
34.5	379,920		0.0000	1.0000	100.00
35.5	61,596		0.0000	1.0000	100.00
36.5	76,668		0.0000	1.0000	100.00
37.5	76,918		0.0000	1.0000	100.00
38.5	77,277		0.0000	1.0000	100.00

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.40 LAND EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1999-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	85,686		0.0000	1.0000	100.00
40.5	87,343		0.0000	1.0000	100.00
41.5	87,446		0.0000	1.0000	100.00
42.5	40,849		0.0000	1.0000	100.00
43.5	51,864		0.0000	1.0000	100.00
44.5	52,870		0.0000	1.0000	100.00
45.5	113,303		0.0000	1.0000	100.00
46.5	398,873		0.0000	1.0000	100.00
47.5	400,807		0.0000	1.0000	100.00
48.5	409,286		0.0000	1.0000	100.00
49.5	480,216		0.0000	1.0000	100.00
50.5	480,227		0.0000	1.0000	100.00
51.5	480,780		0.0000	1.0000	100.00
52.5	481,125		0.0000	1.0000	100.00
53.5	486,942		0.0000	1.0000	100.00
54.5	487,562		0.0000	1.0000	100.00
55.5	488,569		0.0000	1.0000	100.00
56.5	564,057		0.0000	1.0000	100.00
57.5	564,057		0.0000	1.0000	100.00
58.5	561,659		0.0000	1.0000	100.00
59.5	546,958		0.0000	1.0000	100.00
60.5	546,828		0.0000	1.0000	100.00
61.5	546,468		0.0000	1.0000	100.00
62.5	538,059		0.0000	1.0000	100.00
63.5	536,402		0.0000	1.0000	100.00
64.5	534,408		0.0000	1.0000	100.00
65.5	528,111		0.0000	1.0000	100.00
66.5	517,211		0.0000	1.0000	100.00
67.5	516,515		0.0000	1.0000	100.00
68.5	454,482		0.0000	1.0000	100.00
69.5	175,615		0.0000	1.0000	100.00
70.5	179,172		0.0000	1.0000	100.00
71.5	171,740		0.0000	1.0000	100.00
72.5	103,956		0.0000	1.0000	100.00
73.5	129,361	23,550	0.1821	0.8179	100.00
74.5	108,207		0.0000	1.0000	81.79
75.5	112,270		0.0000	1.0000	81.79
76.5	118,110		0.0000	1.0000	81.79
77.5	135,185		0.0000	1.0000	81.79
78.5	167,191		0.0000	1.0000	81.79

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ELECTRIC PLANT

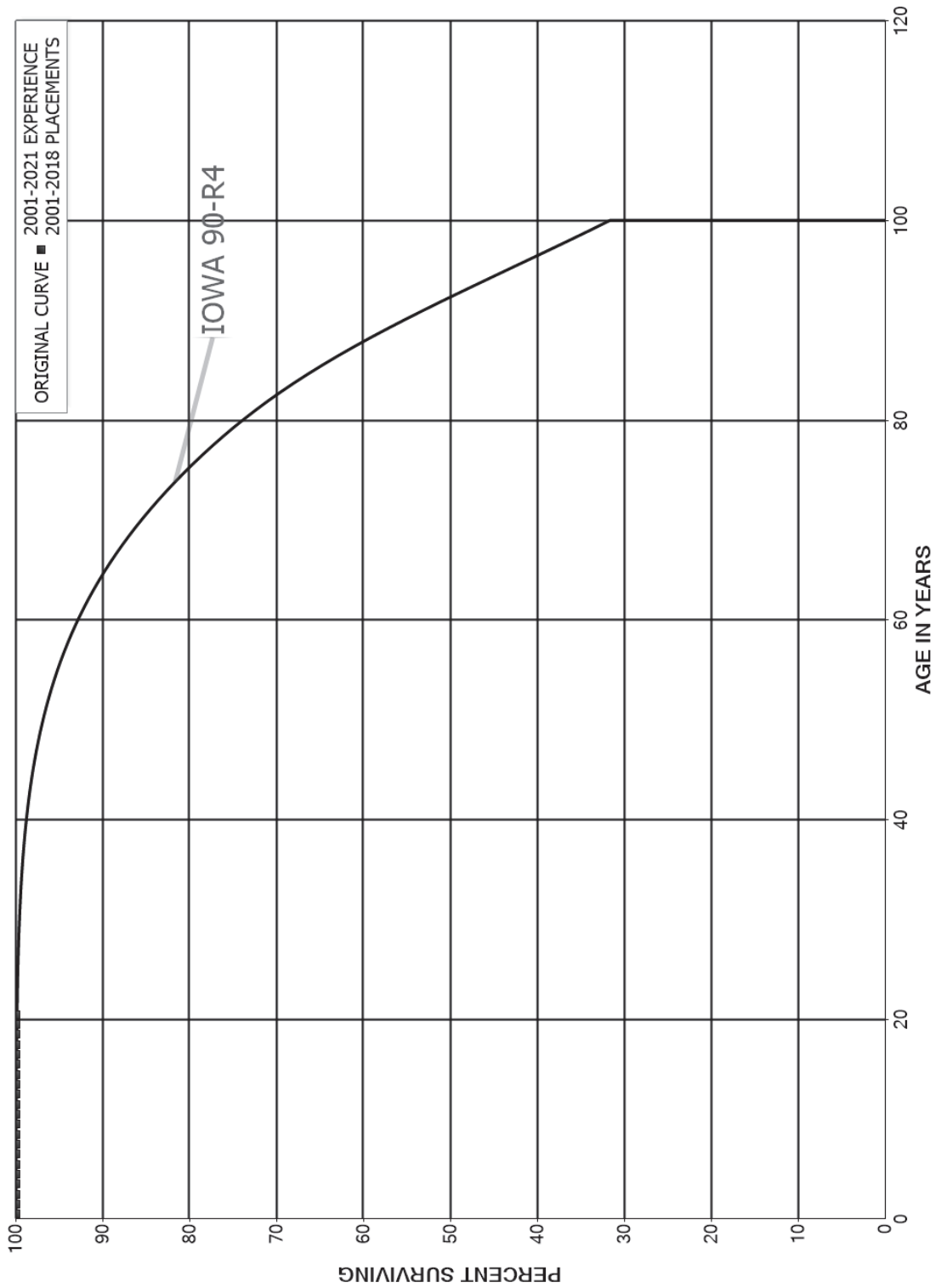
ACCOUNT 330.40 LAND EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1999-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	91,703		0.0000	1.0000	81.79
80.5	118,344		0.0000	1.0000	81.79
81.5	120,100		0.0000	1.0000	81.79
82.5	143,863		0.0000	1.0000	81.79
83.5	240,901		0.0000	1.0000	81.79
84.5	250,845		0.0000	1.0000	81.79
85.5	265,479		0.0000	1.0000	81.79
86.5	378,011		0.0000	1.0000	81.79
87.5	436,190		0.0000	1.0000	81.79
88.5	510,442		0.0000	1.0000	81.79
89.5	621,247		0.0000	1.0000	81.79
90.5	723,721		0.0000	1.0000	81.79
91.5	728,083		0.0000	1.0000	81.79
92.5	725,669		0.0000	1.0000	81.79
93.5	720,177		0.0000	1.0000	81.79
94.5	718,439		0.0000	1.0000	81.79
95.5	715,294		0.0000	1.0000	81.79
96.5	713,427		0.0000	1.0000	81.79
97.5	710,479		0.0000	1.0000	81.79
98.5	706,070		0.0000	1.0000	81.79
99.5	694,345		0.0000	1.0000	81.79
100.5	676,650		0.0000	1.0000	81.79
101.5	643,638		0.0000	1.0000	81.79
102.5	643,638		0.0000	1.0000	81.79
103.5	616,996		0.0000	1.0000	81.79
104.5	615,240		0.0000	1.0000	81.79
105.5	591,107		0.0000	1.0000	81.79
106.5	493,949		0.0000	1.0000	81.79
107.5	484,005		0.0000	1.0000	81.79
108.5	469,371		0.0000	1.0000	81.79
109.5	356,839		0.0000	1.0000	81.79
110.5	297,863		0.0000	1.0000	81.79
111.5	223,202		0.0000	1.0000	81.79
112.5	112,282		0.0000	1.0000	81.79
113.5	9,497		0.0000	1.0000	81.79
114.5	4,289		0.0000	1.0000	81.79
115.5					81.79



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 ACCOUNT 330.41 LAND EASEMENTS - CONSERVATION - HABITAT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



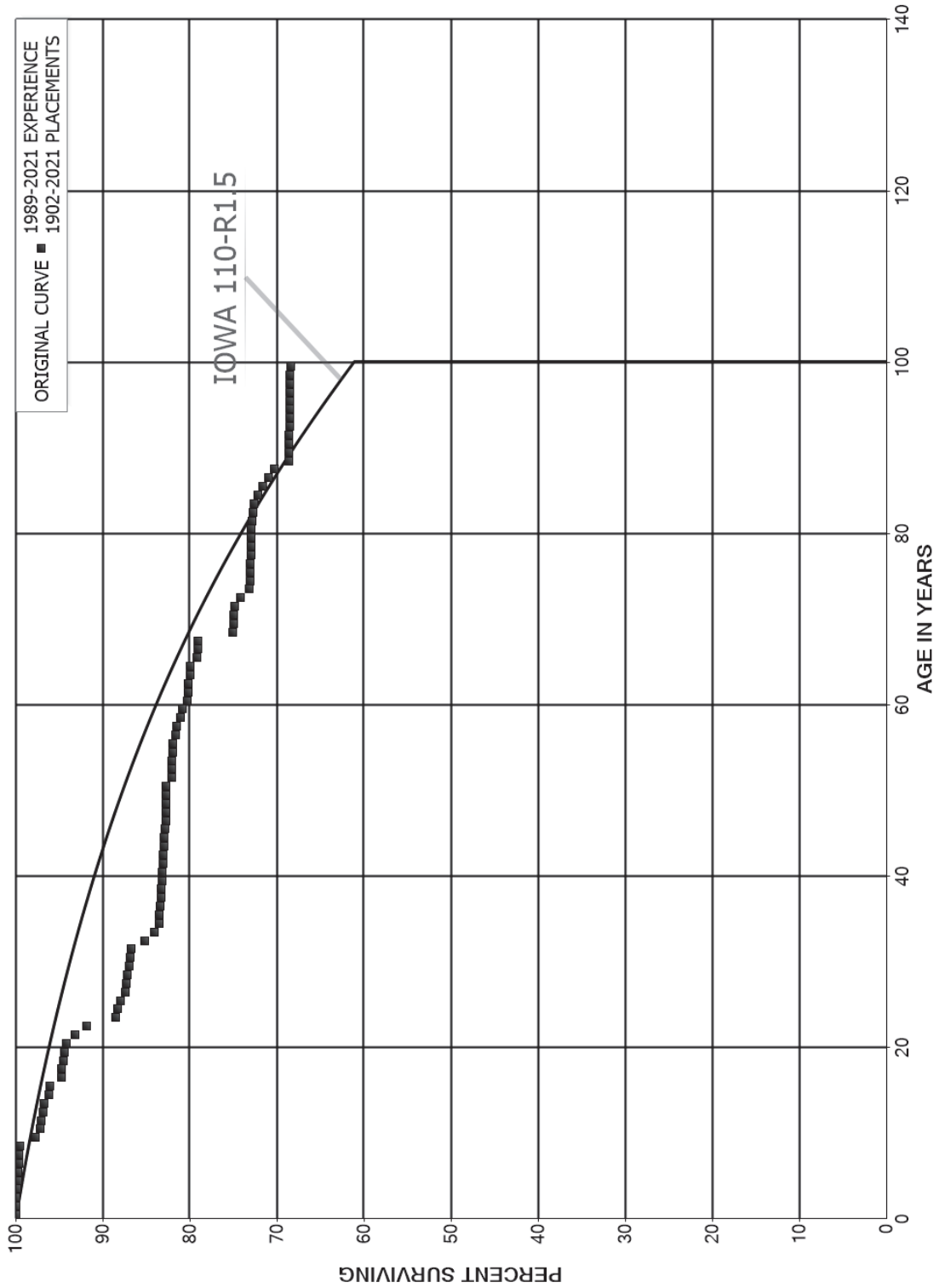
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.41 LAND EASEMENTS - CONSERVATION - HABITAT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2018			EXPERIENCE BAND 2001-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,974,443		0.0000	1.0000	100.00
0.5	2,974,443		0.0000	1.0000	100.00
1.5	2,974,443		0.0000	1.0000	100.00
2.5	2,974,443		0.0000	1.0000	100.00
3.5	2,022,291		0.0000	1.0000	100.00
4.5	1,823,608		0.0000	1.0000	100.00
5.5	1,823,608		0.0000	1.0000	100.00
6.5	1,823,608		0.0000	1.0000	100.00
7.5	1,432,621		0.0000	1.0000	100.00
8.5	1,432,621		0.0000	1.0000	100.00
9.5	1,000,386		0.0000	1.0000	100.00
10.5	883,906		0.0000	1.0000	100.00
11.5	883,906		0.0000	1.0000	100.00
12.5	883,906		0.0000	1.0000	100.00
13.5	883,906		0.0000	1.0000	100.00
14.5	883,906		0.0000	1.0000	100.00
15.5	883,906		0.0000	1.0000	100.00
16.5	641,873		0.0000	1.0000	100.00
17.5	641,873		0.0000	1.0000	100.00
18.5	641,873		0.0000	1.0000	100.00
19.5	550,000		0.0000	1.0000	100.00
20.5					100.00

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
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ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	77,596,516	7,424	0.0001	0.9999	100.00
0.5	72,039,517		0.0000	1.0000	99.99
1.5	70,714,382	35,445	0.0005	0.9995	99.99
2.5	62,638,598	74,576	0.0012	0.9988	99.94
3.5	55,354,003	51,679	0.0009	0.9991	99.82
4.5	47,226,017	6,624	0.0001	0.9999	99.73
5.5	35,563,445	35,949	0.0010	0.9990	99.71
6.5	31,101,288	14,684	0.0005	0.9995	99.61
7.5	24,748,590	19,273	0.0008	0.9992	99.57
8.5	22,592,850	403,589	0.0179	0.9821	99.49
9.5	21,603,578	123,596	0.0057	0.9943	97.71
10.5	20,987,738	15,773	0.0008	0.9992	97.15
11.5	21,269,530	61,271	0.0029	0.9971	97.08
12.5	20,622,984	20,464	0.0010	0.9990	96.80
13.5	20,179,087	116,678	0.0058	0.9942	96.70
14.5	19,334,675	5,478	0.0003	0.9997	96.14
15.5	18,829,441	267,010	0.0142	0.9858	96.12
16.5	18,520,936	12,719	0.0007	0.9993	94.75
17.5	18,305,628	44,238	0.0024	0.9976	94.69
18.5	18,234,596	4,667	0.0003	0.9997	94.46
19.5	18,252,907	40,533	0.0022	0.9978	94.44
20.5	18,148,893	203,995	0.0112	0.9888	94.23
21.5	17,821,075	259,807	0.0146	0.9854	93.17
22.5	17,191,255	623,128	0.0362	0.9638	91.81
23.5	16,255,016	29,970	0.0018	0.9982	88.48
24.5	15,936,788	73,457	0.0046	0.9954	88.32
25.5	15,851,263	101,401	0.0064	0.9936	87.91
26.5	15,432,192	5,960	0.0004	0.9996	87.35
27.5	12,758,518	15,786	0.0012	0.9988	87.32
28.5	12,913,386	45,812	0.0035	0.9965	87.21
29.5	11,480,663	9,098	0.0008	0.9992	86.90
30.5	11,040,476	6,944	0.0006	0.9994	86.83
31.5	10,956,129	204,356	0.0187	0.9813	86.77
32.5	10,673,408	137,024	0.0128	0.9872	85.16
33.5	10,509,931	67,383	0.0064	0.9936	84.06
34.5	10,434,435	3,277	0.0003	0.9997	83.52
35.5	10,457,240	11,119	0.0011	0.9989	83.50
36.5	16,943,881	20,011	0.0012	0.9988	83.41
37.5	16,741,948	8,915	0.0005	0.9995	83.31
38.5	16,742,452	13,677	0.0008	0.9992	83.27

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,719,248	6,168	0.0004	0.9996	83.20
40.5	16,705,284	11,720	0.0007	0.9993	83.17
41.5	16,703,284	10,345	0.0006	0.9994	83.11
42.5	16,697,183	23,411	0.0014	0.9986	83.06
43.5	16,322,973	3,784	0.0002	0.9998	82.94
44.5	14,619,087	15,760	0.0011	0.9989	82.92
45.5	14,610,556	10,062	0.0007	0.9993	82.83
46.5	14,603,151	6,910	0.0005	0.9995	82.78
47.5	14,598,850	3,803	0.0003	0.9997	82.74
48.5	14,595,630	902	0.0001	0.9999	82.71
49.5	14,590,079	4,058	0.0003	0.9997	82.71
50.5	14,576,903	113,743	0.0078	0.9922	82.69
51.5	14,454,387	1,158	0.0001	0.9999	82.04
52.5	14,391,501		0.0000	1.0000	82.03
53.5	14,389,924	15,431	0.0011	0.9989	82.03
54.5	14,371,142	4,664	0.0003	0.9997	81.95
55.5	14,319,834	54,068	0.0038	0.9962	81.92
56.5	14,264,509	23,774	0.0017	0.9983	81.61
57.5	14,211,365	64,804	0.0046	0.9954	81.47
58.5	14,157,292	52,158	0.0037	0.9963	81.10
59.5	14,135,028	85,385	0.0060	0.9940	80.80
60.5	14,068,036	29,517	0.0021	0.9979	80.32
61.5	13,806,966	2,701	0.0002	0.9998	80.15
62.5	7,624,463	17,482	0.0023	0.9977	80.13
63.5	7,594,251	1,898	0.0002	0.9998	79.95
64.5	7,584,415	73,785	0.0097	0.9903	79.93
65.5	7,509,282	4,102	0.0005	0.9995	79.15
66.5	7,854,936	6,523	0.0008	0.9992	79.11
67.5	7,851,747	396,953	0.0506	0.9494	79.04
68.5	6,582,229	10,035	0.0015	0.9985	75.05
69.5	587,400	159	0.0003	0.9997	74.93
70.5	591,096	174	0.0003	0.9997	74.91
71.5	578,943	5,852	0.0101	0.9899	74.89
72.5	583,390	7,883	0.0135	0.9865	74.13
73.5	1,355,997	483	0.0004	0.9996	73.13
74.5	1,353,062	1,658	0.0012	0.9988	73.10
75.5	1,349,601	48	0.0000	1.0000	73.01
76.5	1,346,633	353	0.0003	0.9997	73.01
77.5	1,359,533		0.0000	1.0000	72.99
78.5	1,809,149		0.0000	1.0000	72.99

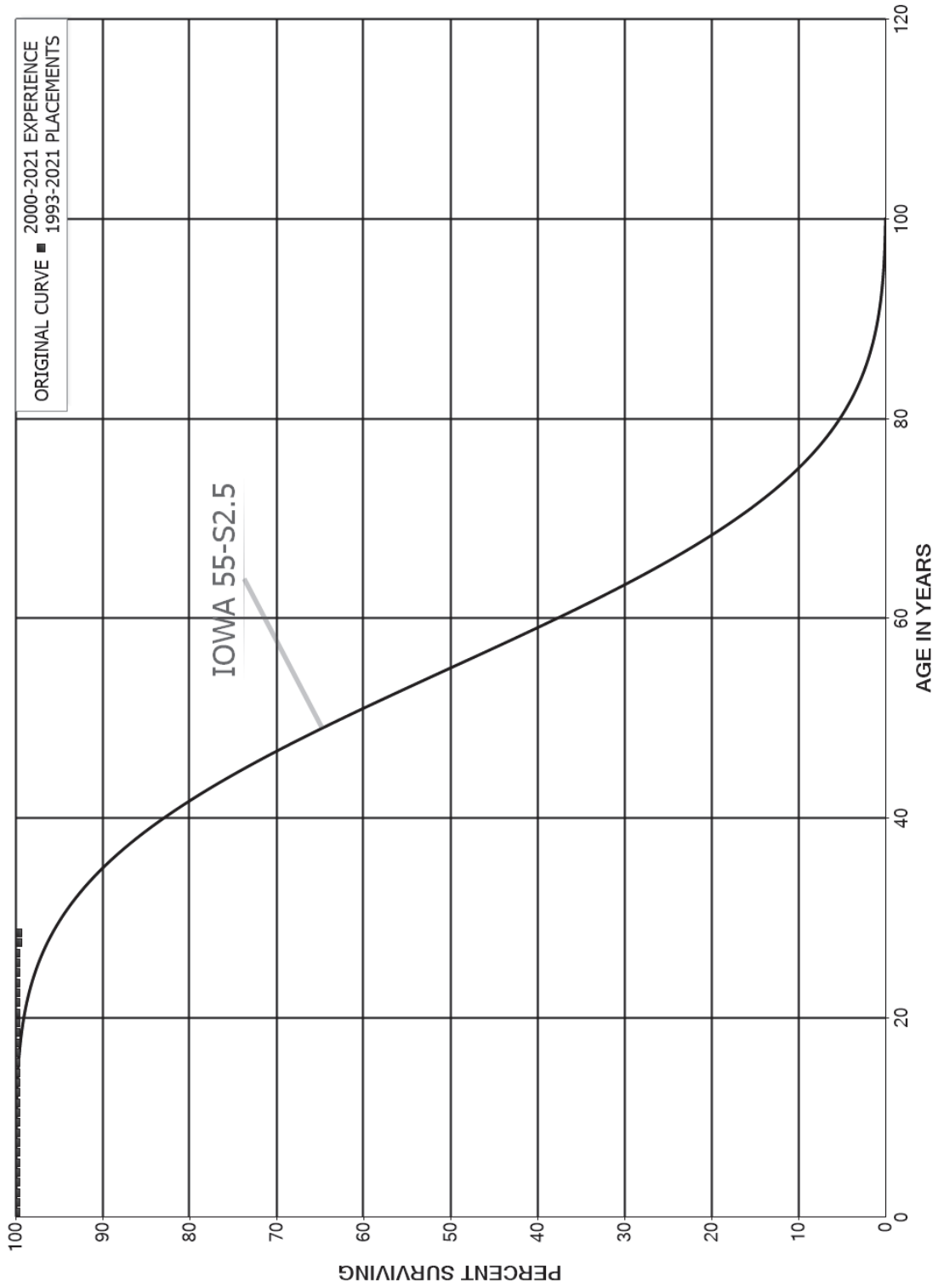
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,807,215		0.0000	1.0000	72.99
80.5	1,945,626	4,953	0.0025	0.9975	72.99
81.5	1,942,589	3,530	0.0018	0.9982	72.81
82.5	2,063,113	1,609	0.0008	0.9992	72.67
83.5	2,075,006	12,000	0.0058	0.9942	72.62
84.5	2,076,869	16,304	0.0079	0.9921	72.20
85.5	2,074,388	21,390	0.0103	0.9897	71.63
86.5	2,103,325	17,342	0.0082	0.9918	70.89
87.5	2,085,984	50,497	0.0242	0.9758	70.31
88.5	2,035,487		0.0000	1.0000	68.61
89.5	2,035,230	1,182	0.0006	0.9994	68.61
90.5	2,034,033		0.0000	1.0000	68.57
91.5	2,022,223	837	0.0004	0.9996	68.57
92.5	1,967,573	1,734	0.0009	0.9991	68.54
93.5	1,945,989		0.0000	1.0000	68.48
94.5	1,927,085	190	0.0001	0.9999	68.48
95.5	1,907,448		0.0000	1.0000	68.47
96.5	1,905,949		0.0000	1.0000	68.47
97.5	1,902,089		0.0000	1.0000	68.47
98.5	1,899,841	909	0.0005	0.9995	68.47
99.5	1,548,912	36,032	0.0233	0.9767	68.44
100.5	1,505,693	1,901	0.0013	0.9987	66.85
101.5	1,491,878		0.0000	1.0000	66.76
102.5	1,477,080	32,577	0.0221	0.9779	66.76
103.5	1,436,561	11,742	0.0082	0.9918	65.29
104.5	1,422,521		0.0000	1.0000	64.76
105.5	1,410,273	1,491	0.0011	0.9989	64.76
106.5	676,856	15,539	0.0230	0.9770	64.69
107.5	659,478		0.0000	1.0000	63.20
108.5	657,418	747	0.0011	0.9989	63.20
109.5	656,417		0.0000	1.0000	63.13
110.5	642,688	28,296	0.0440	0.9560	63.13
111.5	233,798	743	0.0032	0.9968	60.35
112.5	232,892		0.0000	1.0000	60.16
113.5	103,740		0.0000	1.0000	60.16
114.5	100,200		0.0000	1.0000	60.16
115.5					60.16

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 331.10 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

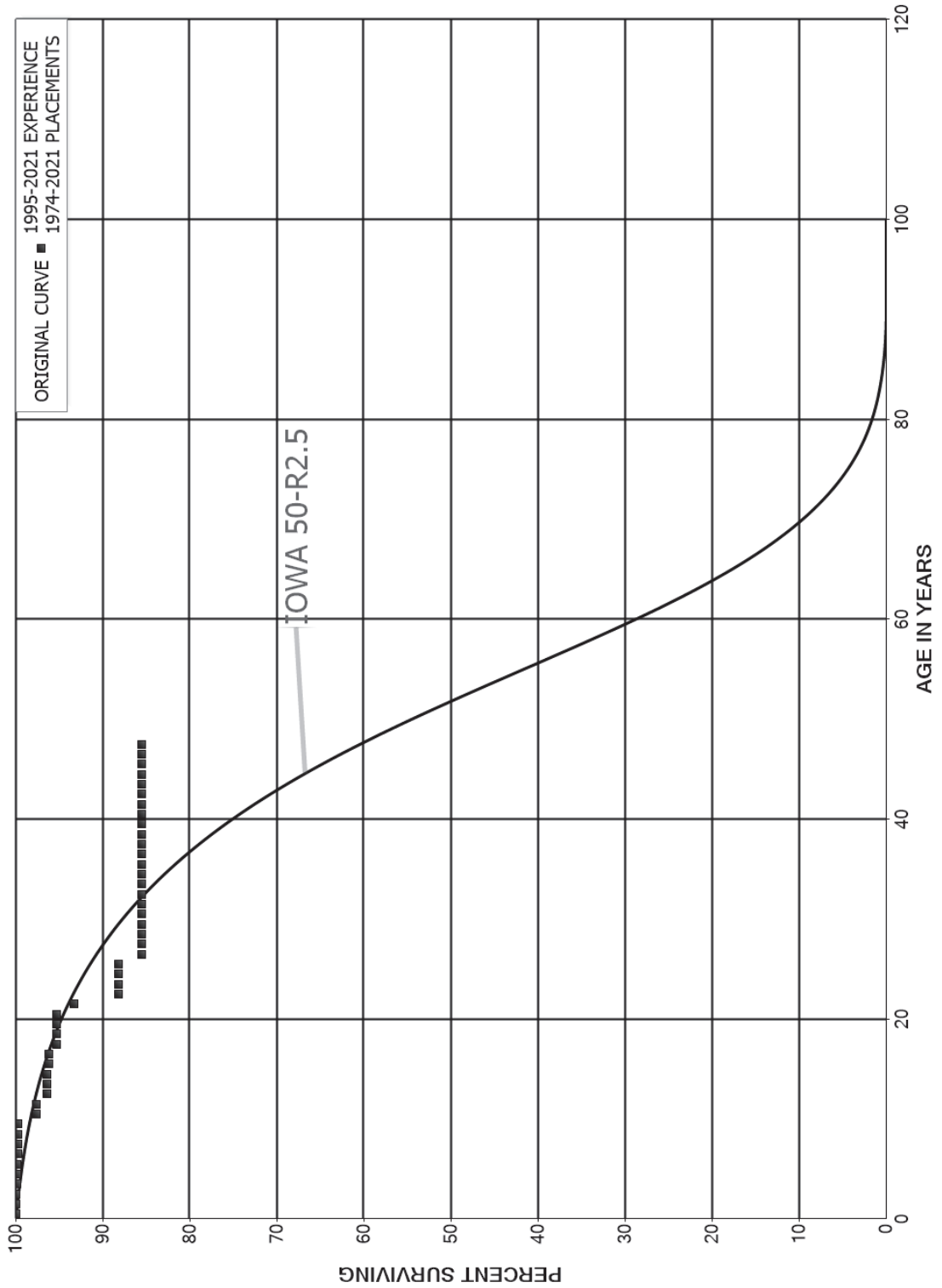
ACCOUNT 331.10 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2021			EXPERIENCE BAND 2000-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,126,868		0.0000	1.0000	100.00
0.5	994,690		0.0000	1.0000	100.00
1.5	957,503		0.0000	1.0000	100.00
2.5	957,503		0.0000	1.0000	100.00
3.5	957,503		0.0000	1.0000	100.00
4.5	929,440		0.0000	1.0000	100.00
5.5	932,235		0.0000	1.0000	100.00
6.5	993,841		0.0000	1.0000	100.00
7.5	837,920		0.0000	1.0000	100.00
8.5	193,598		0.0000	1.0000	100.00
9.5	188,752		0.0000	1.0000	100.00
10.5	188,752		0.0000	1.0000	100.00
11.5	175,824		0.0000	1.0000	100.00
12.5	175,824		0.0000	1.0000	100.00
13.5	175,824		0.0000	1.0000	100.00
14.5	175,824		0.0000	1.0000	100.00
15.5	86,060		0.0000	1.0000	100.00
16.5	86,060		0.0000	1.0000	100.00
17.5	86,060		0.0000	1.0000	100.00
18.5	76,591		0.0000	1.0000	100.00
19.5	76,591		0.0000	1.0000	100.00
20.5	70,333		0.0000	1.0000	100.00
21.5	67,668		0.0000	1.0000	100.00
22.5	67,668		0.0000	1.0000	100.00
23.5	67,668		0.0000	1.0000	100.00
24.5	67,668		0.0000	1.0000	100.00
25.5	67,668		0.0000	1.0000	100.00
26.5	67,668	206	0.0030	0.9970	100.00
27.5	64,872		0.0000	1.0000	99.70
28.5					99.70



AVISTA CORPORATION  
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 ACCOUNT 331.20 STRUCTURES AND IMPROVEMENTS - RECREATION  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 331.20 STRUCTURES AND IMPROVEMENTS - RECREATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,162,628		0.0000	1.0000	100.00
0.5	10,118,942	6,944	0.0007	0.9993	100.00
1.5	10,164,428		0.0000	1.0000	99.93
2.5	10,136,886	14,099	0.0014	0.9986	99.93
3.5	9,367,743		0.0000	1.0000	99.79
4.5	9,101,560		0.0000	1.0000	99.79
5.5	8,678,744	4,098	0.0005	0.9995	99.79
6.5	7,512,422	4,487	0.0006	0.9994	99.75
7.5	3,446,113		0.0000	1.0000	99.69
8.5	3,182,527		0.0000	1.0000	99.69
9.5	2,857,814	58,421	0.0204	0.9796	99.69
10.5	2,750,681		0.0000	1.0000	97.65
11.5	2,673,053	35,084	0.0131	0.9869	97.65
12.5	2,489,926		0.0000	1.0000	96.37
13.5	2,478,651		0.0000	1.0000	96.37
14.5	2,150,523	4,454	0.0021	0.9979	96.37
15.5	1,659,054		0.0000	1.0000	96.17
16.5	1,659,054	14,922	0.0090	0.9910	96.17
17.5	1,133,603		0.0000	1.0000	95.30
18.5	1,129,575	50	0.0000	1.0000	95.30
19.5	1,089,800		0.0000	1.0000	95.30
20.5	800,838	16,927	0.0211	0.9789	95.30
21.5	716,021	39,609	0.0553	0.9447	93.28
22.5	676,412		0.0000	1.0000	88.12
23.5	676,412		0.0000	1.0000	88.12
24.5	676,412		0.0000	1.0000	88.12
25.5	676,412	19,999	0.0296	0.9704	88.12
26.5	634,878		0.0000	1.0000	85.52
27.5	560,916		0.0000	1.0000	85.52
28.5	447,662		0.0000	1.0000	85.52
29.5	24,558		0.0000	1.0000	85.52
30.5	24,558		0.0000	1.0000	85.52
31.5	13,660		0.0000	1.0000	85.52
32.5	13,660		0.0000	1.0000	85.52
33.5	13,660		0.0000	1.0000	85.52
34.5	13,660		0.0000	1.0000	85.52
35.5	13,660		0.0000	1.0000	85.52
36.5	13,660		0.0000	1.0000	85.52
37.5	13,660		0.0000	1.0000	85.52
38.5	13,660		0.0000	1.0000	85.52

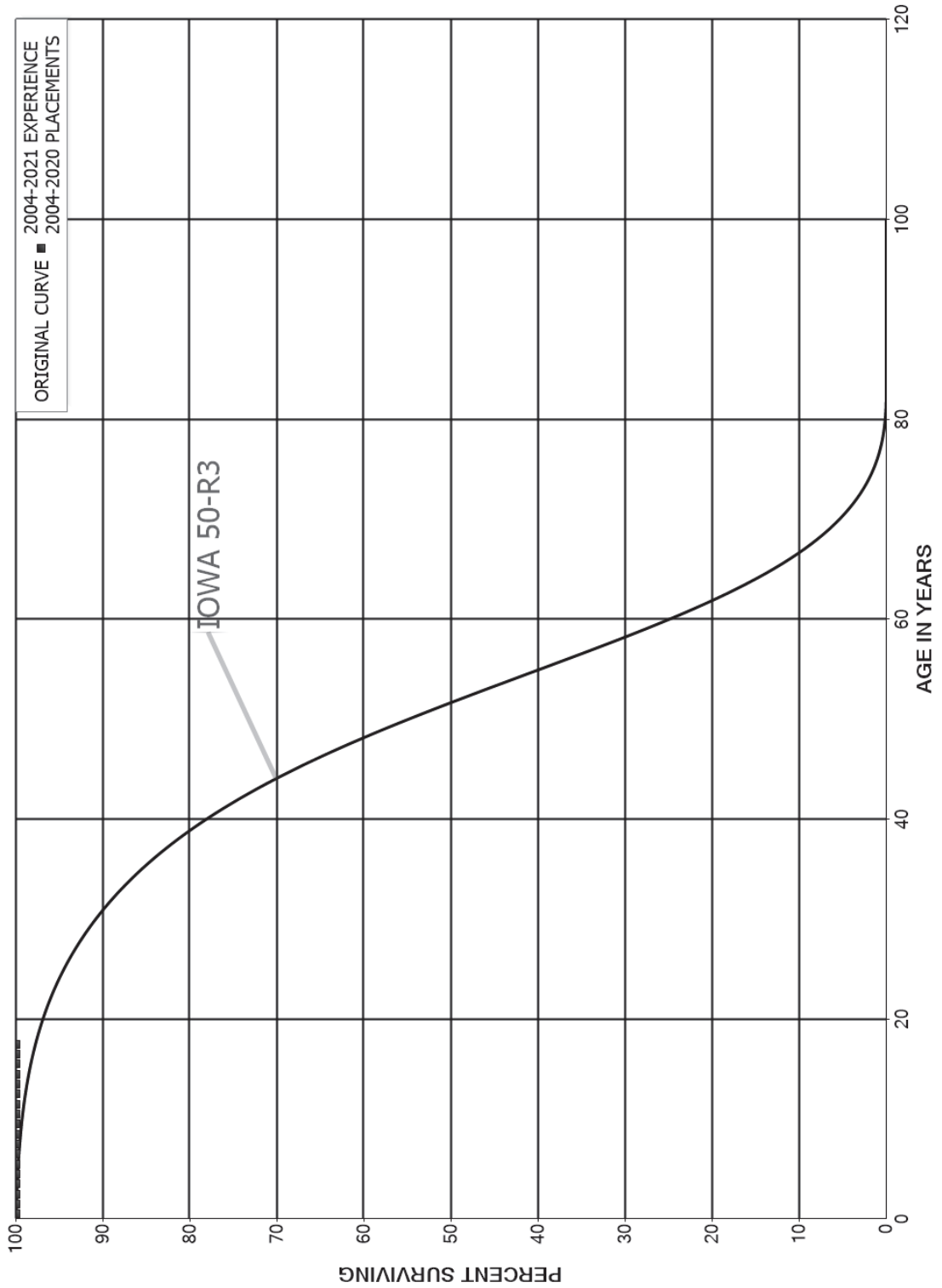
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.20 STRUCTURES AND IMPROVEMENTS - RECREATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,660		0.0000	1.0000	85.52
40.5	13,660		0.0000	1.0000	85.52
41.5	13,660		0.0000	1.0000	85.52
42.5	13,660		0.0000	1.0000	85.52
43.5	13,660		0.0000	1.0000	85.52
44.5	13,660		0.0000	1.0000	85.52
45.5	13,660		0.0000	1.0000	85.52
46.5	5,980		0.0000	1.0000	85.52
47.5					85.52

AVISTA CORPORATION  
ELECTRIC PLANT  
ACCOUNT 331.26 STRUCTURES AND IMPROVEMENTS - RECREATION INFORMATION AND EDUCATION  
ORIGINAL AND SMOOTH SURVIVOR CURVES



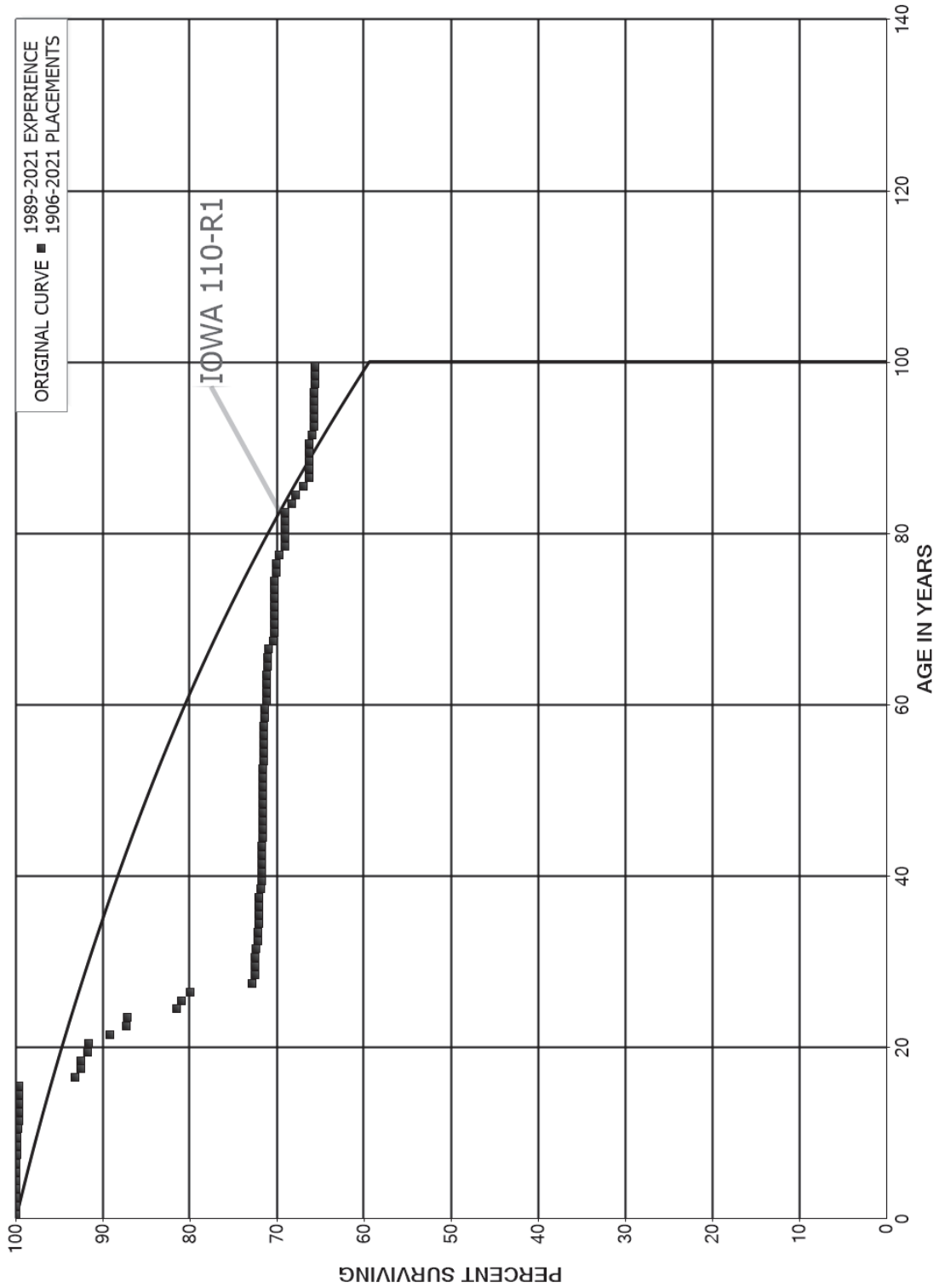
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.26 STRUCTURES AND IMPROVEMENTS - RECREATION INFORMATION AND  
EDUCATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2020			EXPERIENCE BAND 2004-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,516		0.0000	1.0000	100.00
0.5	51,516		0.0000	1.0000	100.00
1.5	39,774		0.0000	1.0000	100.00
2.5	39,774		0.0000	1.0000	100.00
3.5	35,601		0.0000	1.0000	100.00
4.5	35,601		0.0000	1.0000	100.00
5.5	35,601		0.0000	1.0000	100.00
6.5	35,601		0.0000	1.0000	100.00
7.5	35,601		0.0000	1.0000	100.00
8.5	35,601		0.0000	1.0000	100.00
9.5	35,601		0.0000	1.0000	100.00
10.5	35,601		0.0000	1.0000	100.00
11.5	35,601		0.0000	1.0000	100.00
12.5	35,601		0.0000	1.0000	100.00
13.5	35,601		0.0000	1.0000	100.00
14.5	35,601		0.0000	1.0000	100.00
15.5	35,601		0.0000	1.0000	100.00
16.5	35,601		0.0000	1.0000	100.00
17.5					100.00

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	131,871,770		0.0000	1.0000	100.00
0.5	131,036,047	49,849	0.0004	0.9996	100.00
1.5	131,452,323	7,668	0.0001	0.9999	99.96
2.5	128,015,972	18,505	0.0001	0.9999	99.96
3.5	120,250,260	32,236	0.0003	0.9997	99.94
4.5	113,860,994	7,572	0.0001	0.9999	99.91
5.5	73,372,667	10,676	0.0001	0.9999	99.91
6.5	67,983,085	33,200	0.0005	0.9995	99.89
7.5	62,276,623		0.0000	1.0000	99.84
8.5	56,913,189	33,365	0.0006	0.9994	99.84
9.5	56,453,797	32,966	0.0006	0.9994	99.79
10.5	53,961,074	53,709	0.0010	0.9990	99.73
11.5	49,237,188	13,072	0.0003	0.9997	99.63
12.5	49,251,247	1,013	0.0000	1.0000	99.60
13.5	49,283,035	4,455	0.0001	0.9999	99.60
14.5	49,211,108	2,008	0.0000	1.0000	99.59
15.5	50,291,650	3,215,004	0.0639	0.9361	99.59
16.5	43,989,111	315,084	0.0072	0.9928	93.22
17.5	41,592,433	13,125	0.0003	0.9997	92.55
18.5	41,180,399	353,837	0.0086	0.9914	92.52
19.5	40,944,175	63,157	0.0015	0.9985	91.73
20.5	39,785,291	1,058,439	0.0266	0.9734	91.59
21.5	36,124,536	751,769	0.0208	0.9792	89.15
22.5	31,020,065	32,933	0.0011	0.9989	87.30
23.5	28,045,991	1,839,898	0.0656	0.9344	87.20
24.5	24,683,652	179,064	0.0073	0.9927	81.48
25.5	24,293,709	282,098	0.0116	0.9884	80.89
26.5	19,911,093	1,768,889	0.0888	0.9112	79.95
27.5	16,105,161	75,757	0.0047	0.9953	72.85
28.5	15,475,134	1,274	0.0001	0.9999	72.51
29.5	36,328,391	15,148	0.0004	0.9996	72.50
30.5	36,067,949	39,712	0.0011	0.9989	72.47
31.5	33,918,363	125,884	0.0037	0.9963	72.39
32.5	33,116,719	72	0.0000	1.0000	72.12
33.5	32,603,244	5,037	0.0002	0.9998	72.12
34.5	32,185,742	3,288	0.0001	0.9999	72.11
35.5	32,199,784	36,186	0.0011	0.9989	72.10
36.5	48,301,220	2,326	0.0000	1.0000	72.02
37.5	48,327,870	153,242	0.0032	0.9968	72.02
38.5	48,187,075	31,014	0.0006	0.9994	71.79

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	48,384,774		0.0000	1.0000	71.74
40.5	48,410,221	3,265	0.0001	0.9999	71.74
41.5	48,356,220		0.0000	1.0000	71.74
42.5	48,358,692	30,082	0.0006	0.9994	71.74
43.5	48,283,158	27,143	0.0006	0.9994	71.69
44.5	47,473,135	8,069	0.0002	0.9998	71.65
45.5	47,316,346	13,119	0.0003	0.9997	71.64
46.5	47,304,083	4,978	0.0001	0.9999	71.62
47.5	47,278,090	14,316	0.0003	0.9997	71.61
48.5	46,292,117		0.0000	1.0000	71.59
49.5	44,753,788	14,799	0.0003	0.9997	71.59
50.5	44,722,192		0.0000	1.0000	71.57
51.5	44,658,583	1,301	0.0000	1.0000	71.57
52.5	44,546,534	11,233	0.0003	0.9997	71.57
53.5	44,404,932	10,325	0.0002	0.9998	71.55
54.5	44,280,119	4,482	0.0001	0.9999	71.53
55.5	44,167,225	8,212	0.0002	0.9998	71.53
56.5	44,082,418	867	0.0000	1.0000	71.51
57.5	44,083,275	63,248	0.0014	0.9986	71.51
58.5	43,952,295	9,003	0.0002	0.9998	71.41
59.5	43,898,857	147,111	0.0034	0.9966	71.39
60.5	43,497,876	73	0.0000	1.0000	71.15
61.5	43,278,096	5,021	0.0001	0.9999	71.15
62.5	16,653,994	3,283	0.0002	0.9998	71.15
63.5	16,651,512	8,612	0.0005	0.9995	71.13
64.5	16,646,090	2,562	0.0002	0.9998	71.09
65.5	16,722,155	35,443	0.0021	0.9979	71.08
66.5	17,359,887	118,780	0.0068	0.9932	70.93
67.5	17,232,007	33,714	0.0020	0.9980	70.45
68.5	17,209,607	2,290	0.0001	0.9999	70.31
69.5	1,208,224		0.0000	1.0000	70.30
70.5	1,246,102		0.0000	1.0000	70.30
71.5	1,239,491		0.0000	1.0000	70.30
72.5	1,115,002		0.0000	1.0000	70.30
73.5	3,861,976		0.0000	1.0000	70.30
74.5	3,861,271	13,674	0.0035	0.9965	70.30
75.5	3,844,504		0.0000	1.0000	70.05
76.5	3,847,907	20,282	0.0053	0.9947	70.05
77.5	3,829,680	33,261	0.0087	0.9913	69.68
78.5	4,427,311		0.0000	1.0000	69.08



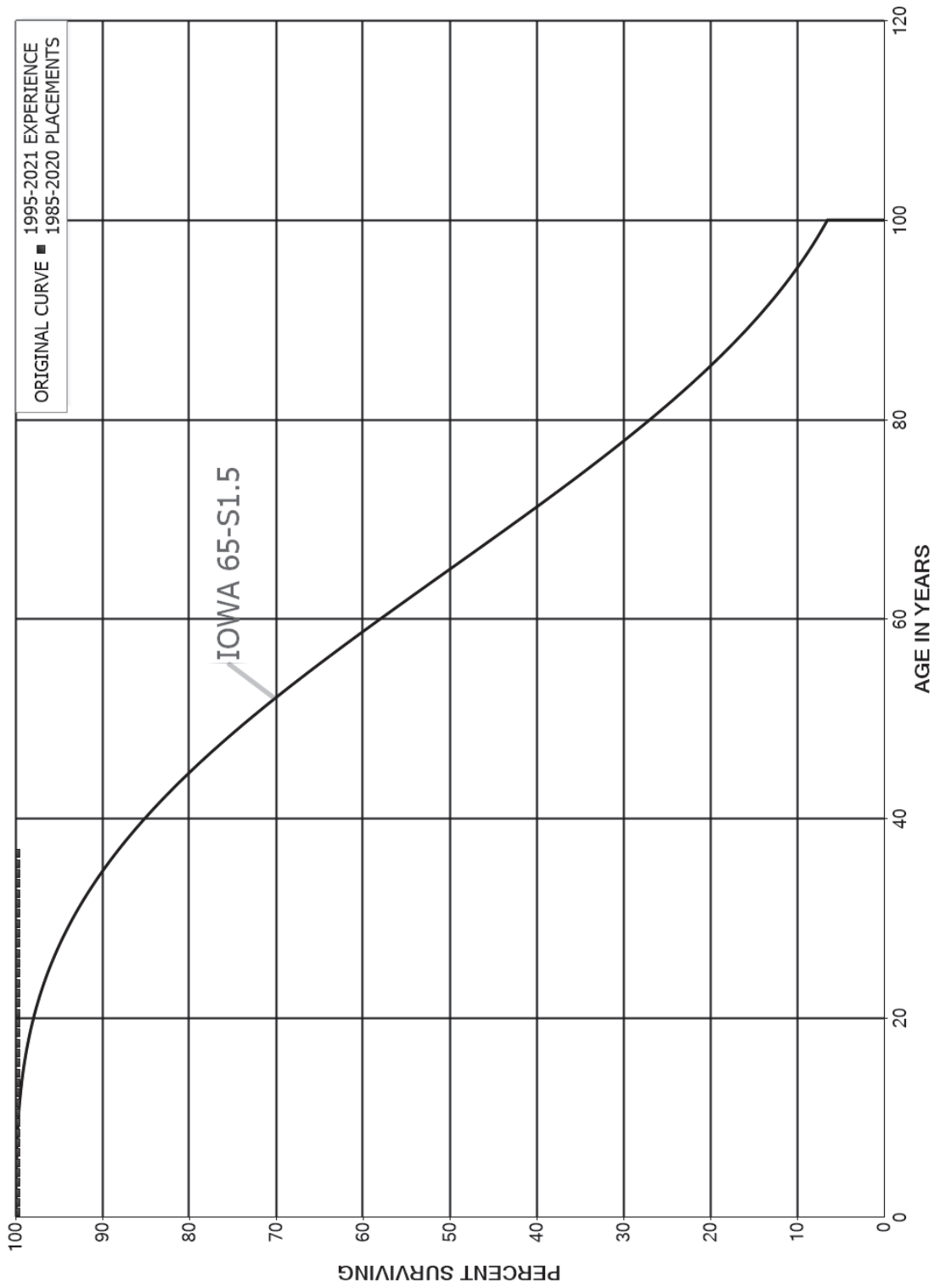
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,450,694		0.0000	1.0000	69.08
80.5	5,234,138		0.0000	1.0000	69.08
81.5	5,239,980		0.0000	1.0000	69.08
82.5	5,574,851	66,525	0.0119	0.9881	69.08
83.5	5,508,326	32,159	0.0058	0.9942	68.25
84.5	5,475,785	75,092	0.0137	0.9863	67.85
85.5	5,399,967	50,394	0.0093	0.9907	66.92
86.5	5,349,573		0.0000	1.0000	66.30
87.5	5,346,057		0.0000	1.0000	66.30
88.5	5,345,613		0.0000	1.0000	66.30
89.5	5,345,193		0.0000	1.0000	66.30
90.5	5,343,166	23,510	0.0044	0.9956	66.30
91.5	5,250,401	21,086	0.0040	0.9960	66.01
92.5	5,218,907	106	0.0000	1.0000	65.74
93.5	5,191,220	4,397	0.0008	0.9992	65.74
94.5	5,181,506		0.0000	1.0000	65.69
95.5	5,174,926		0.0000	1.0000	65.69
96.5	5,167,634	3,126	0.0006	0.9994	65.69
97.5	5,149,380		0.0000	1.0000	65.65
98.5	5,056,626		0.0000	1.0000	65.65
99.5	4,486,331		0.0000	1.0000	65.65
100.5	4,467,276	15,869	0.0036	0.9964	65.65
101.5	4,421,572	12,695	0.0029	0.9971	65.41
102.5	4,315,069		0.0000	1.0000	65.22
103.5	4,250,831	20,683	0.0049	0.9951	65.22
104.5	4,228,618		0.0000	1.0000	64.91
105.5	4,216,748		0.0000	1.0000	64.91
106.5	1,640,711	67,792	0.0413	0.9587	64.91
107.5	1,572,577	2,576	0.0016	0.9984	62.23
108.5	1,569,578	5,070	0.0032	0.9968	62.12
109.5	1,560,712		0.0000	1.0000	61.92
110.5	1,557,887	609	0.0004	0.9996	61.92
111.5	945,677		0.0000	1.0000	61.90
112.5	921,795		0.0000	1.0000	61.90
113.5	250,930		0.0000	1.0000	61.90
114.5	244,325		0.0000	1.0000	61.90
115.5					61.90

AVISTA CORPORATION  
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 ACCOUNT 332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



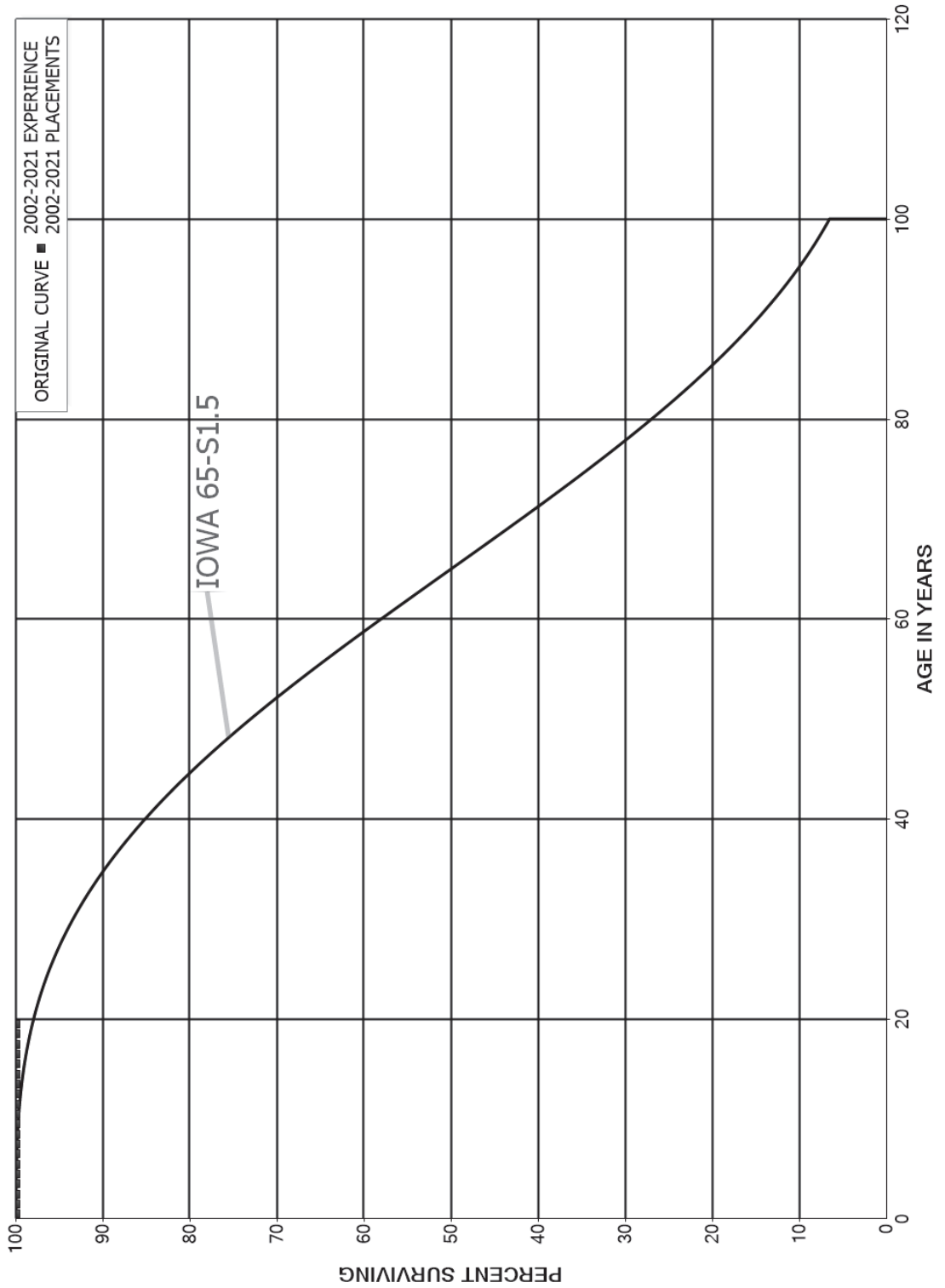
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE  
CONSERVATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2020			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,069,795		0.0000	1.0000	100.00
0.5	19,085,928		0.0000	1.0000	100.00
1.5	18,590,857	10,154	0.0005	0.9995	100.00
2.5	18,437,605		0.0000	1.0000	99.95
3.5	18,480,331	8,276	0.0004	0.9996	99.95
4.5	18,393,132		0.0000	1.0000	99.90
5.5	18,196,113		0.0000	1.0000	99.90
6.5	18,078,589		0.0000	1.0000	99.90
7.5	16,958,436		0.0000	1.0000	99.90
8.5	13,700,437		0.0000	1.0000	99.90
9.5	14,446,450		0.0000	1.0000	99.90
10.5	14,435,311		0.0000	1.0000	99.90
11.5	14,200,870		0.0000	1.0000	99.90
12.5	14,018,485		0.0000	1.0000	99.90
13.5	8,728,889		0.0000	1.0000	99.90
14.5	4,570,754		0.0000	1.0000	99.90
15.5	3,906,568		0.0000	1.0000	99.90
16.5	3,608,815		0.0000	1.0000	99.90
17.5	2,434,106		0.0000	1.0000	99.90
18.5	2,045,984		0.0000	1.0000	99.90
19.5	2,045,984		0.0000	1.0000	99.90
20.5	1,224,392		0.0000	1.0000	99.90
21.5	1,224,392		0.0000	1.0000	99.90
22.5	1,220,858		0.0000	1.0000	99.90
23.5	1,220,858		0.0000	1.0000	99.90
24.5	1,220,858		0.0000	1.0000	99.90
25.5	1,220,858		0.0000	1.0000	99.90
26.5	1,170,858		0.0000	1.0000	99.90
27.5	1,154,725		0.0000	1.0000	99.90
28.5	1,154,725		0.0000	1.0000	99.90
29.5	1,154,725		0.0000	1.0000	99.90
30.5	1,041,667		0.0000	1.0000	99.90
31.5	1,041,667		0.0000	1.0000	99.90
32.5	1,041,667		0.0000	1.0000	99.90
33.5	1,041,667		0.0000	1.0000	99.90
34.5	1,041,667		0.0000	1.0000	99.90
35.5	1,041,667		0.0000	1.0000	99.90
36.5					99.90

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



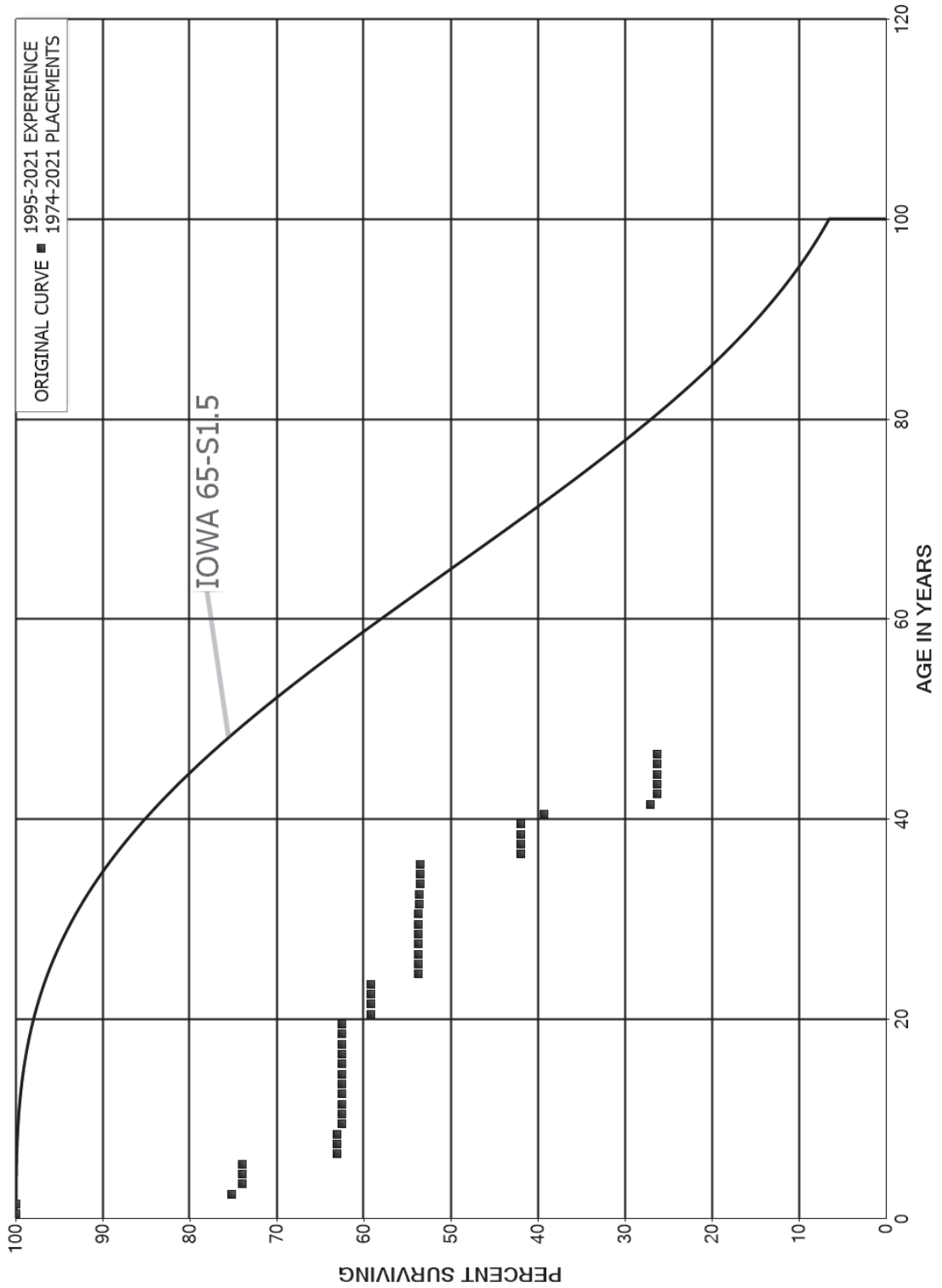
AVISTA CORPORATION  
ELECTRIC PLANT

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

ORIGINAL LIFE TABLE

PLACEMENT BAND 2002-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,461,874		0.0000	1.0000	100.00
0.5	2,289,481		0.0000	1.0000	100.00
1.5	2,199,341		0.0000	1.0000	100.00
2.5	2,143,161		0.0000	1.0000	100.00
3.5	2,125,159		0.0000	1.0000	100.00
4.5	2,007,559		0.0000	1.0000	100.00
5.5	1,685,673		0.0000	1.0000	100.00
6.5	1,610,471		0.0000	1.0000	100.00
7.5	1,610,471		0.0000	1.0000	100.00
8.5	1,484,387		0.0000	1.0000	100.00
9.5	1,484,387		0.0000	1.0000	100.00
10.5	1,484,387		0.0000	1.0000	100.00
11.5	1,484,387		0.0000	1.0000	100.00
12.5	1,484,387		0.0000	1.0000	100.00
13.5	1,484,387		0.0000	1.0000	100.00
14.5	1,474,350		0.0000	1.0000	100.00
15.5	1,474,350		0.0000	1.0000	100.00
16.5	1,460,167		0.0000	1.0000	100.00
17.5	481,128		0.0000	1.0000	100.00
18.5	218,446		0.0000	1.0000	100.00
19.5					100.00

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	259,605		0.0000	1.0000	100.00
0.5	155,494		0.0000	1.0000	100.00
1.5	155,494	38,546	0.2479	0.7521	100.00
2.5	267,093	4,668	0.0175	0.9825	75.21
3.5	322,549		0.0000	1.0000	73.90
4.5	343,970		0.0000	1.0000	73.90
5.5	471,099	69,346	0.1472	0.8528	73.90
6.5	401,753		0.0000	1.0000	63.02
7.5	435,397		0.0000	1.0000	63.02
8.5	465,476	3,966	0.0085	0.9915	63.02
9.5	462,621		0.0000	1.0000	62.48
10.5	462,621		0.0000	1.0000	62.48
11.5	462,621		0.0000	1.0000	62.48
12.5	643,939		0.0000	1.0000	62.48
13.5	643,939		0.0000	1.0000	62.48
14.5	643,939		0.0000	1.0000	62.48
15.5	636,381		0.0000	1.0000	62.48
16.5	650,925		0.0000	1.0000	62.48
17.5	650,925		0.0000	1.0000	62.48
18.5	659,973		0.0000	1.0000	62.48
19.5	725,402	38,791	0.0535	0.9465	62.48
20.5	688,443		0.0000	1.0000	59.14
21.5	688,443		0.0000	1.0000	59.14
22.5	688,443		0.0000	1.0000	59.14
23.5	688,443	63,285	0.0919	0.9081	59.14
24.5	625,158		0.0000	1.0000	53.70
25.5	625,158		0.0000	1.0000	53.70
26.5	595,401		0.0000	1.0000	53.70
27.5	567,918		0.0000	1.0000	53.70
28.5	567,918		0.0000	1.0000	53.70
29.5	485,726		0.0000	1.0000	53.70
30.5	425,602	1,111	0.0026	0.9974	53.70
31.5	407,037		0.0000	1.0000	53.56
32.5	349,253	588	0.0017	0.9983	53.56
33.5	348,665		0.0000	1.0000	53.47
34.5	315,022		0.0000	1.0000	53.47
35.5	284,943	61,392	0.2155	0.7845	53.47
36.5	223,551	1	0.0000	1.0000	41.95
37.5	223,550		0.0000	1.0000	41.95
38.5	223,550		0.0000	1.0000	41.95

AVISTA CORPORATION  
ELECTRIC PLANT

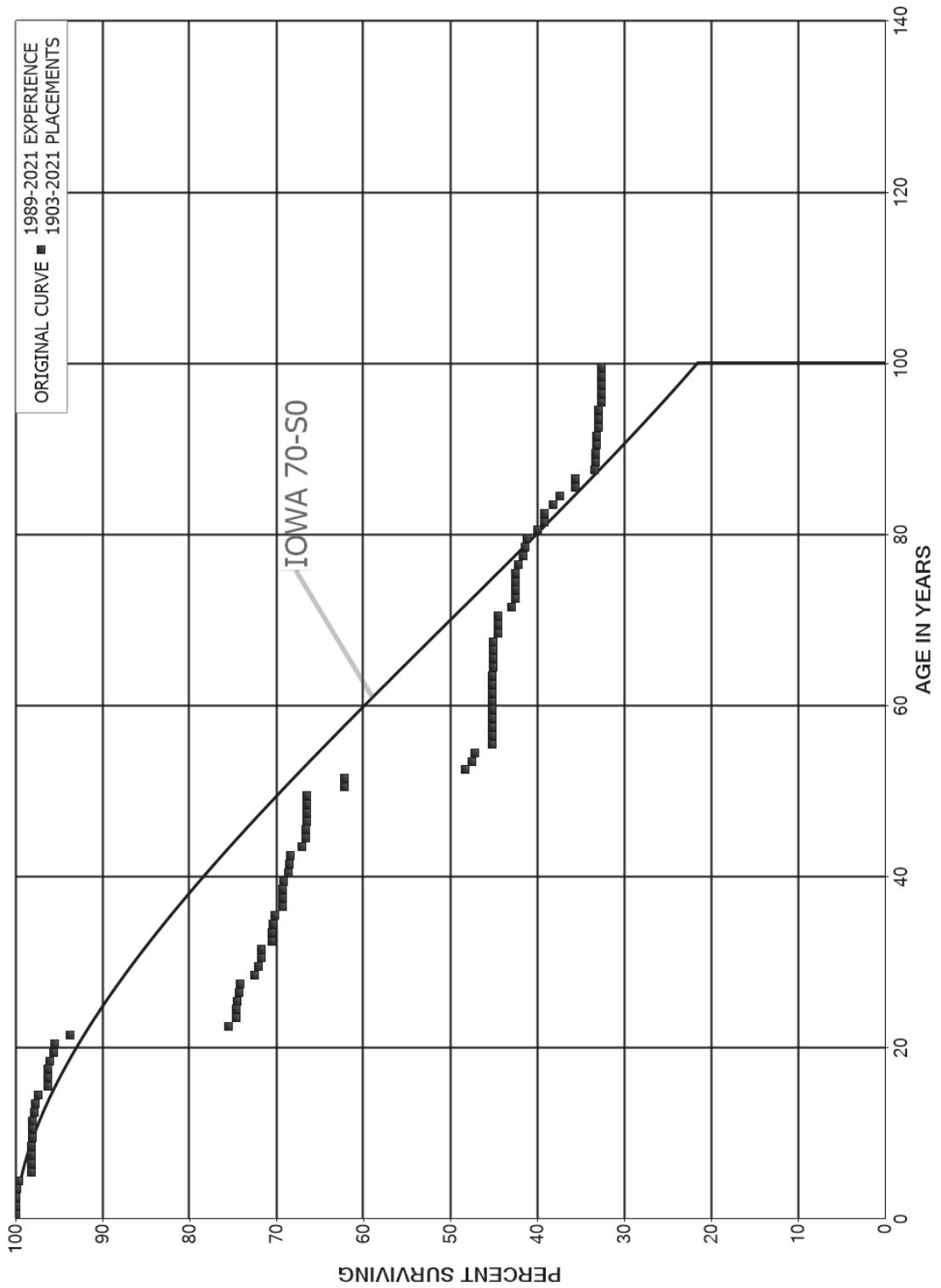
ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2021			EXPERIENCE BAND 1995-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	103,623	6,582	0.0635	0.9365	41.95	
40.5	97,041	30,278	0.3120	0.6880	39.29	
41.5	66,763	1,831	0.0274	0.9726	27.03	
42.5	64,932		0.0000	1.0000	26.29	
43.5	50,978		0.0000	1.0000	26.29	
44.5	50,978		0.0000	1.0000	26.29	
45.5	48,512		0.0000	1.0000	26.29	
46.5					26.29	



AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 333.00 TURBINES AND GENERATORS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	221,969,960		0.0000	1.0000	100.00
0.5	225,106,463	13,308	0.0001	0.9999	100.00
1.5	225,413,183	3,678	0.0000	1.0000	99.99
2.5	220,060,923	234,186	0.0011	0.9989	99.99
3.5	210,146,333	615,314	0.0029	0.9971	99.89
4.5	201,141,296	2,919,343	0.0145	0.9855	99.59
5.5	137,731,545		0.0000	1.0000	98.15
6.5	137,089,638		0.0000	1.0000	98.15
7.5	133,671,339	22,042	0.0002	0.9998	98.15
8.5	135,194,964	64,884	0.0005	0.9995	98.13
9.5	127,876,226	12,538	0.0001	0.9999	98.08
10.5	119,309,507	16,459	0.0001	0.9999	98.08
11.5	122,992,261	215,937	0.0018	0.9982	98.06
12.5	104,957,969	130,795	0.0012	0.9988	97.89
13.5	96,228,767	332,056	0.0035	0.9965	97.77
14.5	82,169,745	933,720	0.0114	0.9886	97.43
15.5	81,033,597	65,243	0.0008	0.9992	96.32
16.5	78,282,823	8,400	0.0001	0.9999	96.25
17.5	72,200,507	143,091	0.0020	0.9980	96.24
18.5	71,544,426	348,481	0.0049	0.9951	96.04
19.5	70,941,924	21,210	0.0003	0.9997	95.58
20.5	61,858,484	1,148,323	0.0186	0.9814	95.55
21.5	59,382,874	11,546,660	0.1944	0.8056	93.77
22.5	45,849,334	546,058	0.0119	0.9881	75.54
23.5	44,403,430	26,759	0.0006	0.9994	74.64
24.5	43,034,908	61,064	0.0014	0.9986	74.60
25.5	42,254,552	87,030	0.0021	0.9979	74.49
26.5	38,975,558	91,204	0.0023	0.9977	74.34
27.5	35,611,430	795,669	0.0223	0.9777	74.16
28.5	35,965,362	203,214	0.0057	0.9943	72.51
29.5	32,733,625	145,636	0.0044	0.9956	72.10
30.5	32,148,458	10,070	0.0003	0.9997	71.78
31.5	31,802,458	569,175	0.0179	0.9821	71.75
32.5	30,543,565	74	0.0000	1.0000	70.47
33.5	30,084,849	13,166	0.0004	0.9996	70.47
34.5	29,672,011	119,092	0.0040	0.9960	70.44
35.5	33,581,550	422,194	0.0126	0.9874	70.15
36.5	37,216,362	1,476	0.0000	1.0000	69.27
37.5	37,213,881	16,120	0.0004	0.9996	69.27
38.5	37,204,713	51,431	0.0014	0.9986	69.24

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,133,121	300,023	0.0081	0.9919	69.14
40.5	36,798,109	18,751	0.0005	0.9995	68.59
41.5	35,488,538	70,207	0.0020	0.9980	68.55
42.5	34,881,739	661,207	0.0190	0.9810	68.42
43.5	33,309,812	238,595	0.0072	0.9928	67.12
44.5	21,139,729	9,601	0.0005	0.9995	66.64
45.5	21,114,922	19,128	0.0009	0.9991	66.61
46.5	21,033,027	885	0.0000	1.0000	66.55
47.5	20,997,064	2,175	0.0001	0.9999	66.54
48.5	20,994,013	19,273	0.0009	0.9991	66.54
49.5	20,972,651	1,344,767	0.0641	0.9359	66.48
50.5	19,629,509	23,378	0.0012	0.9988	62.21
51.5	19,569,979	4,367,292	0.2232	0.7768	62.14
52.5	15,194,252	250,513	0.0165	0.9835	48.27
53.5	14,925,956	90,825	0.0061	0.9939	47.48
54.5	14,751,185	613,855	0.0416	0.9584	47.19
55.5	14,136,684		0.0000	1.0000	45.22
56.5	14,136,684	702	0.0000	1.0000	45.22
57.5	14,138,808	19,309	0.0014	0.9986	45.22
58.5	14,111,459	721	0.0001	0.9999	45.16
59.5	14,108,507		0.0000	1.0000	45.16
60.5	14,095,461	3,830	0.0003	0.9997	45.16
61.5	10,425,460	4,432	0.0004	0.9996	45.15
62.5	6,774,657		0.0000	1.0000	45.13
63.5	6,690,689	2,188	0.0003	0.9997	45.13
64.5	6,705,640		0.0000	1.0000	45.11
65.5	6,924,237		0.0000	1.0000	45.11
66.5	7,278,456	123	0.0000	1.0000	45.11
67.5	7,278,209	98,224	0.0135	0.9865	45.11
68.5	2,781,226	0	0.0000	1.0000	44.50
69.5	1,170,097		0.0000	1.0000	44.50
70.5	1,302,362	46,085	0.0354	0.9646	44.50
71.5	1,254,213	11,280	0.0090	0.9910	42.93
72.5	1,248,790	1	0.0000	1.0000	42.54
73.5	1,636,752		0.0000	1.0000	42.54
74.5	1,692,433		0.0000	1.0000	42.54
75.5	1,690,929	12,550	0.0074	0.9926	42.54
76.5	1,695,763	26,472	0.0156	0.9844	42.23
77.5	1,784,338	9,282	0.0052	0.9948	41.57
78.5	2,152,197	10,382	0.0048	0.9952	41.35

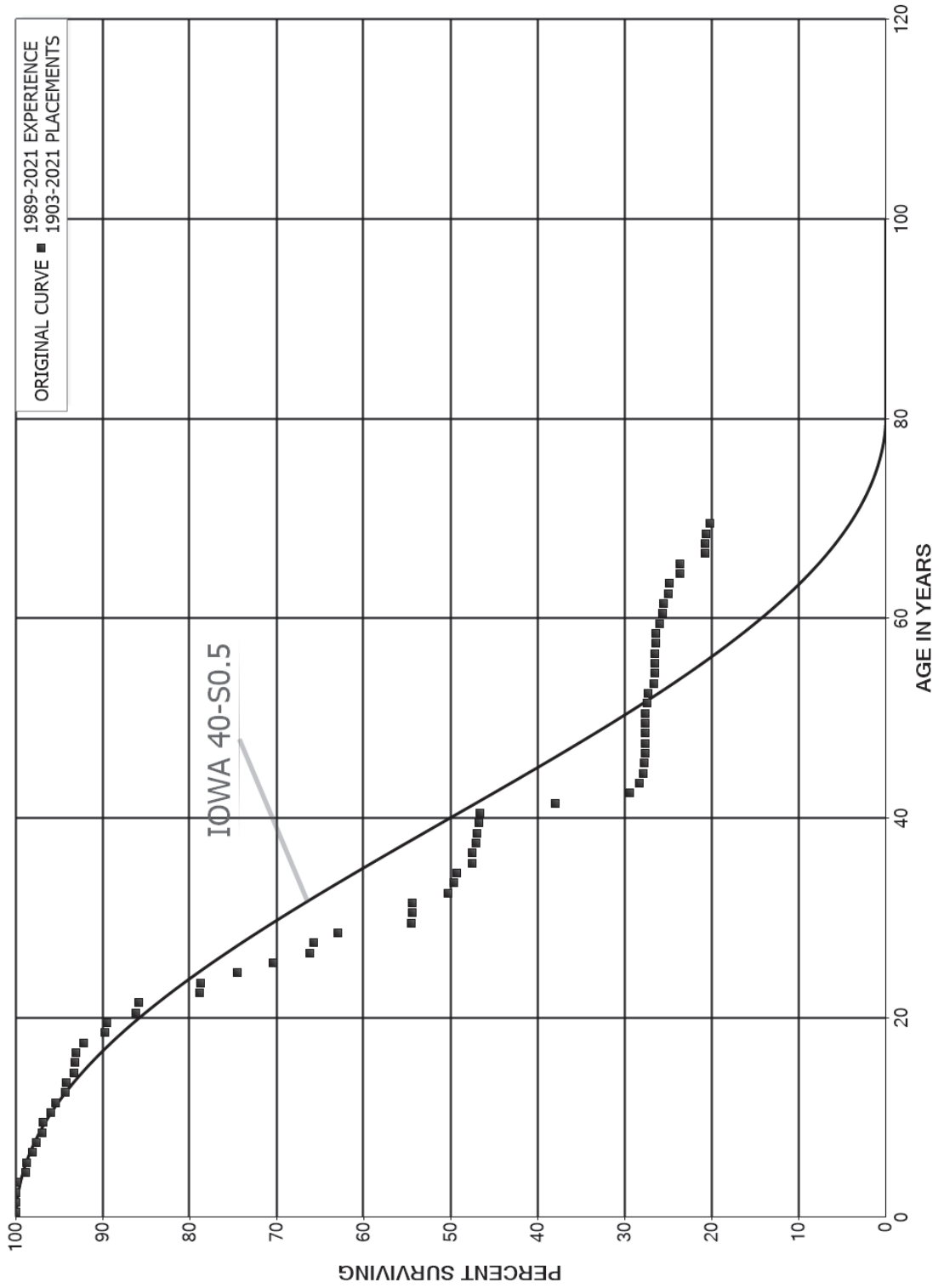
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 1989-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,178,525	62,997	0.0289	0.9711	41.15	
80.5	2,279,693	44,506	0.0195	0.9805	39.96	
81.5	2,277,130		0.0000	1.0000	39.18	
82.5	2,451,883	63,799	0.0260	0.9740	39.18	
83.5	2,447,178	48,573	0.0198	0.9802	38.16	
84.5	2,398,605	114,206	0.0476	0.9524	37.40	
85.5	2,436,242	3,194	0.0013	0.9987	35.62	
86.5	2,433,048	151,843	0.0624	0.9376	35.58	
87.5	2,281,205	4,043	0.0018	0.9982	33.36	
88.5	2,277,162		0.0000	1.0000	33.30	
89.5	2,277,162	5,404	0.0024	0.9976	33.30	
90.5	2,266,308	1,948	0.0009	0.9991	33.22	
91.5	2,248,059	15,715	0.0070	0.9930	33.19	
92.5	2,217,008		0.0000	1.0000	32.96	
93.5	2,216,437		0.0000	1.0000	32.96	
94.5	2,216,416	24,978	0.0113	0.9887	32.96	
95.5	2,190,353		0.0000	1.0000	32.59	
96.5	2,190,205		0.0000	1.0000	32.59	
97.5	2,167,660		0.0000	1.0000	32.59	
98.5	1,868,751		0.0000	1.0000	32.59	
99.5	1,532,428	10,518	0.0069	0.9931	32.59	
100.5	1,520,651		0.0000	1.0000	32.36	
101.5	1,499,274		0.0000	1.0000	32.36	
102.5	1,261,410		0.0000	1.0000	32.36	
103.5	1,127,195	17,383	0.0154	0.9846	32.36	
104.5	1,106,896	104,665	0.0946	0.9054	31.86	
105.5	1,001,159	282,803	0.2825	0.7175	28.85	
106.5	360,262		0.0000	1.0000	20.70	
107.5	360,262		0.0000	1.0000	20.70	
108.5	359,994		0.0000	1.0000	20.70	
109.5	359,994		0.0000	1.0000	20.70	
110.5	359,994		0.0000	1.0000	20.70	
111.5	359,938		0.0000	1.0000	20.70	
112.5	333,327		0.0000	1.0000	20.70	
113.5	215,118		0.0000	1.0000	20.70	
114.5	172,805		0.0000	1.0000	20.70	
115.5					20.70	

AVISTA CORPORATION  
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 ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 1989-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	88,584,255	1,193	0.0000	1.0000	100.00	
0.5	81,955,183		0.0000	1.0000	100.00	
1.5	76,254,965	36,436	0.0005	0.9995	100.00	
2.5	72,161,921	84,341	0.0012	0.9988	99.95	
3.5	68,408,508	696,399	0.0102	0.9898	99.83	
4.5	61,488,022	75,378	0.0012	0.9988	98.82	
5.5	41,948,675	248,254	0.0059	0.9941	98.70	
6.5	38,056,532	186,969	0.0049	0.9951	98.11	
7.5	37,081,562	257,114	0.0069	0.9931	97.63	
8.5	32,904,763	49,182	0.0015	0.9985	96.95	
9.5	32,895,606	299,123	0.0091	0.9909	96.81	
10.5	32,504,124	197,822	0.0061	0.9939	95.93	
11.5	32,905,786	368,152	0.0112	0.9888	95.34	
12.5	29,883,717	39,471	0.0013	0.9987	94.28	
13.5	27,195,596	241,354	0.0089	0.9911	94.15	
14.5	26,879,513	45,752	0.0017	0.9983	93.32	
15.5	24,909,989	37,864	0.0015	0.9985	93.16	
16.5	24,414,093	225,889	0.0093	0.9907	93.02	
17.5	23,844,440	632,089	0.0265	0.9735	92.16	
18.5	22,179,356	64,134	0.0029	0.9971	89.71	
19.5	20,560,681	754,101	0.0367	0.9633	89.45	
20.5	17,280,766	70,856	0.0041	0.9959	86.17	
21.5	15,691,566	1,270,973	0.0810	0.9190	85.82	
22.5	12,887,437	20,428	0.0016	0.9984	78.87	
23.5	11,921,667	644,801	0.0541	0.9459	78.74	
24.5	9,731,157	537,374	0.0552	0.9448	74.48	
25.5	8,793,795	523,345	0.0595	0.9405	70.37	
26.5	7,901,205	50,014	0.0063	0.9937	66.18	
27.5	4,825,106	210,764	0.0437	0.9563	65.76	
28.5	4,493,270	602,760	0.1341	0.8659	62.89	
29.5	3,708,813	5,903	0.0016	0.9984	54.46	
30.5	3,416,867	1,672	0.0005	0.9995	54.37	
31.5	3,494,633	260,623	0.0746	0.9254	54.34	
32.5	2,733,591	38,134	0.0140	0.9860	50.29	
33.5	2,560,816	13,149	0.0051	0.9949	49.59	
34.5	2,254,415	84,390	0.0374	0.9626	49.33	
35.5	2,271,048	80	0.0000	1.0000	47.49	
36.5	3,266,681	32,367	0.0099	0.9901	47.48	
37.5	3,247,172	835	0.0003	0.9997	47.01	
38.5	3,241,432	18,108	0.0056	0.9944	47.00	

AVISTA CORPORATION  
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ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 1989-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,117,227	7,154	0.0023	0.9977	46.74	
40.5	2,778,370	514,904	0.1853	0.8147	46.63	
41.5	1,890,855	427,097	0.2259	0.7741	37.99	
42.5	1,454,600	56,696	0.0390	0.9610	29.41	
43.5	1,399,313	21,424	0.0153	0.9847	28.26	
44.5	1,369,218	2,775	0.0020	0.9980	27.83	
45.5	1,366,443	5,930	0.0043	0.9957	27.77	
46.5	1,362,540	2,231	0.0016	0.9984	27.65	
47.5	1,362,142	1,105	0.0008	0.9992	27.61	
48.5	1,332,918	46	0.0000	1.0000	27.59	
49.5	1,335,788	557	0.0004	0.9996	27.58	
50.5	1,331,107	10,568	0.0079	0.9921	27.57	
51.5	1,303,120	4,620	0.0035	0.9965	27.35	
52.5	1,309,496	30,134	0.0230	0.9770	27.26	
53.5	1,266,016	3,828	0.0030	0.9970	26.63	
54.5	1,256,627		0.0000	1.0000	26.55	
55.5	1,250,104	84	0.0001	0.9999	26.55	
56.5	1,250,437	4,681	0.0037	0.9963	26.55	
57.5	1,251,339	1,692	0.0014	0.9986	26.45	
58.5	1,282,085	21,233	0.0166	0.9834	26.41	
59.5	1,260,663	18,004	0.0143	0.9857	25.98	
60.5	1,242,878	3,360	0.0027	0.9973	25.60	
61.5	1,240,805	30,338	0.0244	0.9756	25.53	
62.5	1,207,420	1,439	0.0012	0.9988	24.91	
63.5	1,203,844	60,305	0.0501	0.9499	24.88	
64.5	1,108,314	1,932	0.0017	0.9983	23.63	
65.5	1,118,356	136,382	0.1219	0.8781	23.59	
66.5	986,843	734	0.0007	0.9993	20.72	
67.5	1,044,459	5,378	0.0051	0.9949	20.70	
68.5	962,548	18,450	0.0192	0.9808	20.59	
69.5	247,294		0.0000	1.0000	20.20	
70.5	268,609	902	0.0034	0.9966	20.20	
71.5	267,241	2,349	0.0088	0.9912	20.13	
72.5	264,795	68	0.0003	0.9997	19.95	
73.5	362,842	431	0.0012	0.9988	19.95	
74.5	362,038	1,736	0.0048	0.9952	19.93	
75.5	361,264		0.0000	1.0000	19.83	
76.5	363,677		0.0000	1.0000	19.83	
77.5	436,672	7,312	0.0167	0.9833	19.83	
78.5	499,277		0.0000	1.0000	19.50	

AVISTA CORPORATION  
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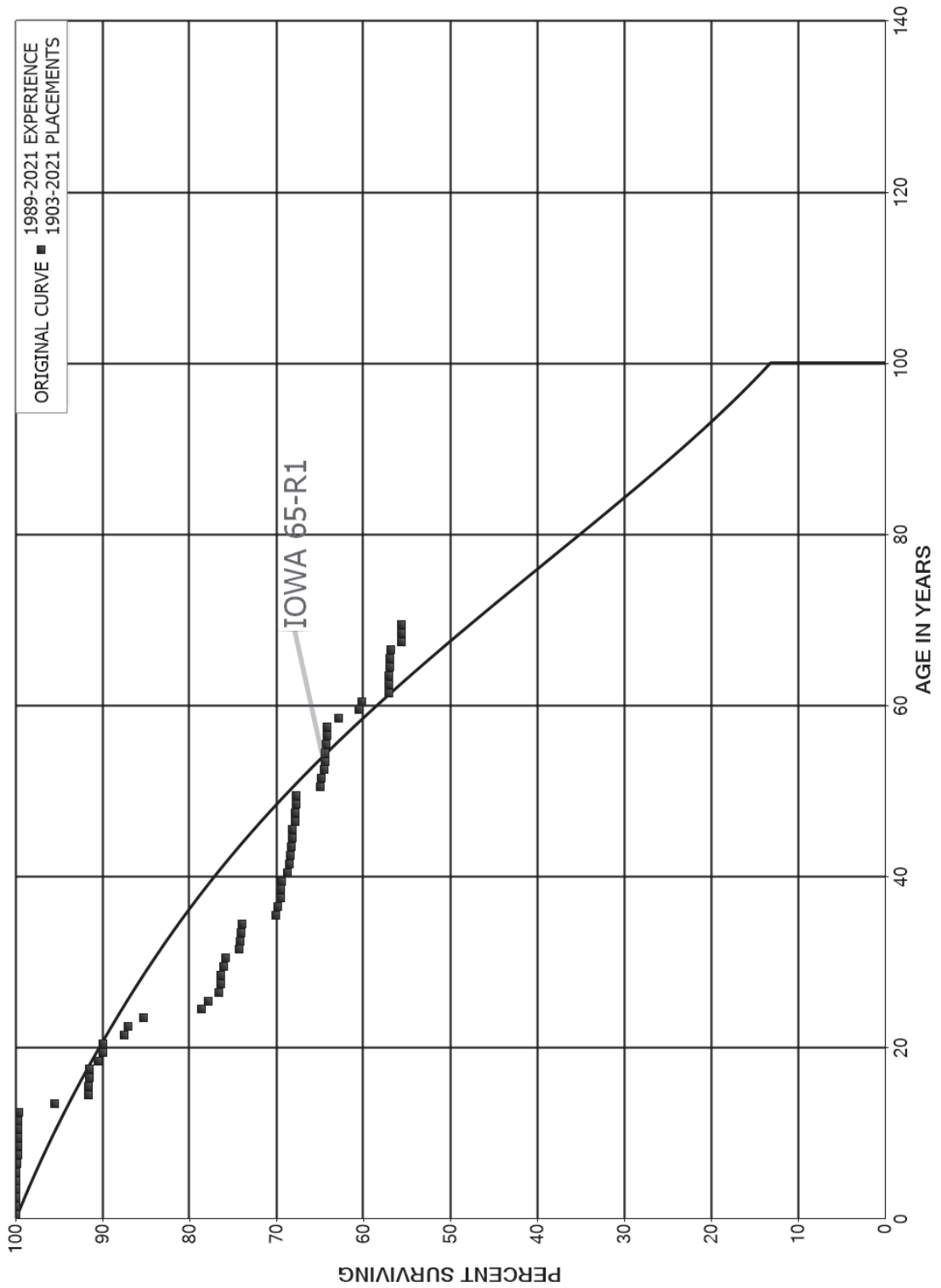
ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	502,240		0.0000	1.0000	19.50
80.5	529,305		0.0000	1.0000	19.50
81.5	530,655		0.0000	1.0000	19.50
82.5	553,652	12,431	0.0225	0.9775	19.50
83.5	542,879	6,755	0.0124	0.9876	19.06
84.5	528,145	2,512	0.0048	0.9952	18.82
85.5	538,118	654	0.0012	0.9988	18.73
86.5	537,464	31,355	0.0583	0.9417	18.71
87.5	505,490	689	0.0014	0.9986	17.62
88.5	504,756	49,193	0.0975	0.9025	17.60
89.5	455,195	1,591	0.0035	0.9965	15.88
90.5	448,114		0.0000	1.0000	15.83
91.5	415,676	1,385	0.0033	0.9967	15.83
92.5	413,472		0.0000	1.0000	15.77
93.5	413,253		0.0000	1.0000	15.77
94.5	411,383		0.0000	1.0000	15.77
95.5	406,787		0.0000	1.0000	15.77
96.5	406,323	56,333	0.1386	0.8614	15.77
97.5	327,376		0.0000	1.0000	13.59
98.5	312,779		0.0000	1.0000	13.59
99.5	302,935		0.0000	1.0000	13.59
100.5	302,845	119	0.0004	0.9996	13.59
101.5	291,386		0.0000	1.0000	13.58
102.5	242,669	11,109	0.0458	0.9542	13.58
103.5	212,111		0.0000	1.0000	12.96
104.5	211,517		0.0000	1.0000	12.96
105.5	211,207	636	0.0030	0.9970	12.96
106.5	131,186		0.0000	1.0000	12.92
107.5	131,186	942	0.0072	0.9928	12.92
108.5	129,017	83	0.0006	0.9994	12.83
109.5	127,531		0.0000	1.0000	12.82
110.5	55,258	1,018	0.0184	0.9816	12.82
111.5	54,240	3,419	0.0630	0.9370	12.58
112.5	47,891	45	0.0009	0.9991	11.79
113.5	21,112		0.0000	1.0000	11.78
114.5	18,565		0.0000	1.0000	11.78
115.5					11.78



AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,605,756		0.0000	1.0000	100.00
0.5	10,388,441		0.0000	1.0000	100.00
1.5	10,547,828		0.0000	1.0000	100.00
2.5	10,320,956		0.0000	1.0000	100.00
3.5	9,145,153		0.0000	1.0000	100.00
4.5	8,646,979		0.0000	1.0000	100.00
5.5	7,803,689	12,156	0.0016	0.9984	100.00
6.5	7,596,054	8,359	0.0011	0.9989	99.84
7.5	7,684,849		0.0000	1.0000	99.73
8.5	6,063,340		0.0000	1.0000	99.73
9.5	6,017,623		0.0000	1.0000	99.73
10.5	5,235,869		0.0000	1.0000	99.73
11.5	5,442,728	8,200	0.0015	0.9985	99.73
12.5	4,315,465	178,855	0.0414	0.9586	99.58
13.5	4,073,907	165,045	0.0405	0.9595	95.46
14.5	3,861,445	327	0.0001	0.9999	91.59
15.5	3,739,288	2,494	0.0007	0.9993	91.58
16.5	3,734,077	1,137	0.0003	0.9997	91.52
17.5	3,687,330	39,849	0.0108	0.9892	91.49
18.5	3,645,637	22,431	0.0062	0.9938	90.50
19.5	3,615,825	2,010	0.0006	0.9994	89.95
20.5	2,941,708	78,421	0.0267	0.9733	89.90
21.5	2,391,597	12,969	0.0054	0.9946	87.50
22.5	2,269,911	44,389	0.0196	0.9804	87.03
23.5	2,108,457	166,643	0.0790	0.9210	85.32
24.5	1,902,136	18,777	0.0099	0.9901	78.58
25.5	1,809,801	28,674	0.0158	0.9842	77.81
26.5	1,326,157	3,299	0.0025	0.9975	76.57
27.5	1,262,346	131	0.0001	0.9999	76.38
28.5	1,018,184	4,210	0.0041	0.9959	76.37
29.5	1,657,431	4,786	0.0029	0.9971	76.06
30.5	1,646,289	34,516	0.0210	0.9790	75.84
31.5	1,572,317	1,579	0.0010	0.9990	74.25
32.5	1,559,412	1,427	0.0009	0.9991	74.17
33.5	1,542,949	2,112	0.0014	0.9986	74.11
34.5	1,395,870	74,033	0.0530	0.9470	74.00
35.5	1,220,889	4,188	0.0034	0.9966	70.08
36.5	2,028,330	8,621	0.0043	0.9957	69.84
37.5	1,971,437	2,584	0.0013	0.9987	69.54
38.5	1,967,739	2,722	0.0014	0.9986	69.45

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,957,934	17,957	0.0092	0.9908	69.36
40.5	1,924,795	5,031	0.0026	0.9974	68.72
41.5	1,912,863	2,989	0.0016	0.9984	68.54
42.5	1,909,945	5,553	0.0029	0.9971	68.43
43.5	1,904,724	424	0.0002	0.9998	68.23
44.5	1,791,199	226	0.0001	0.9999	68.22
45.5	1,791,092	9,026	0.0050	0.9950	68.21
46.5	1,781,159	1,070	0.0006	0.9994	67.87
47.5	1,780,089	1,371	0.0008	0.9992	67.83
48.5	1,778,296	729	0.0004	0.9996	67.77
49.5	1,777,635	72,900	0.0410	0.9590	67.75
50.5	1,704,614	3,254	0.0019	0.9981	64.97
51.5	1,701,718	9,925	0.0058	0.9942	64.84
52.5	1,691,725	402	0.0002	0.9998	64.46
53.5	1,690,883	2,106	0.0012	0.9988	64.45
54.5	1,688,679	1,028	0.0006	0.9994	64.37
55.5	1,682,920	2,681	0.0016	0.9984	64.33
56.5	1,680,058	233	0.0001	0.9999	64.23
57.5	1,677,614	37,049	0.0221	0.9779	64.22
58.5	1,638,957	59,704	0.0364	0.9636	62.80
59.5	1,580,097	8,875	0.0056	0.9944	60.51
60.5	1,567,715	80,707	0.0515	0.9485	60.17
61.5	1,463,246	445	0.0003	0.9997	57.07
62.5	778,336		0.0000	1.0000	57.06
63.5	778,396	930	0.0012	0.9988	57.06
64.5	777,418	789	0.0010	0.9990	56.99
65.5	776,431	1,834	0.0024	0.9976	56.93
66.5	773,182	15,409	0.0199	0.9801	56.80
67.5	757,112	409	0.0005	0.9995	55.67
68.5	715,709	558	0.0008	0.9992	55.64
69.5	10,812		0.0000	1.0000	55.59
70.5	8,291	62	0.0074	0.9926	55.59
71.5	9,804	48	0.0049	0.9951	55.18
72.5	15,172	1,494	0.0985	0.9015	54.91
73.5	16,207		0.0000	1.0000	49.50
74.5	15,542		0.0000	1.0000	49.50
75.5	15,791	81	0.0051	0.9949	49.50
76.5	15,819	1,798	0.1137	0.8863	49.25
77.5	18,147		0.0000	1.0000	43.65
78.5	18,520		0.0000	1.0000	43.65

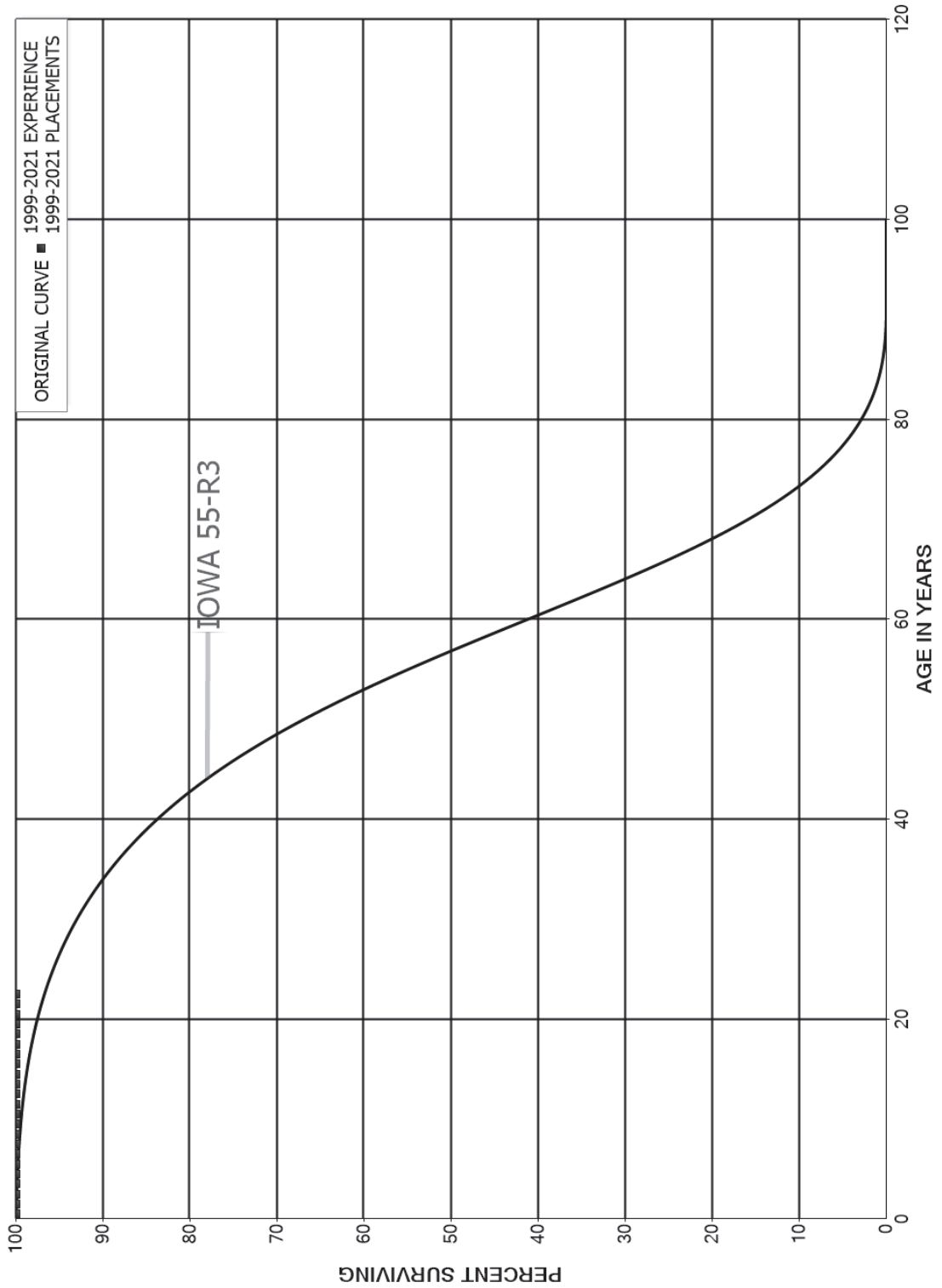
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	18,520		0.0000	1.0000	43.65
80.5	19,597		0.0000	1.0000	43.65
81.5	19,692		0.0000	1.0000	43.65
82.5	20,124	495	0.0246	0.9754	43.65
83.5	20,324	844	0.0415	0.9585	42.58
84.5	19,203	1,640	0.0854	0.9146	40.81
85.5	17,676		0.0000	1.0000	37.32
86.5	17,676	272	0.0154	0.9846	37.32
87.5	17,347	11	0.0006	0.9994	36.75
88.5	17,336	65	0.0037	0.9963	36.73
89.5	17,141	65	0.0038	0.9962	36.59
90.5	17,076	20	0.0012	0.9988	36.45
91.5	17,030		0.0000	1.0000	36.41
92.5	17,030		0.0000	1.0000	36.41
93.5	16,994		0.0000	1.0000	36.41
94.5	16,867		0.0000	1.0000	36.41
95.5	16,539	54	0.0033	0.9967	36.41
96.5	16,353	1,313	0.0803	0.9197	36.29
97.5	14,917		0.0000	1.0000	33.37
98.5	14,834		0.0000	1.0000	33.37
99.5	14,781	163	0.0110	0.9890	33.37
100.5	14,618	303	0.0207	0.9793	33.01
101.5	13,969	3,875	0.2774	0.7226	32.32
102.5	9,927	493	0.0497	0.9503	23.36
103.5	9,369		0.0000	1.0000	22.20
104.5	8,999		0.0000	1.0000	22.20
105.5	4,711		0.0000	1.0000	22.20
106.5	2,289		0.0000	1.0000	22.20
107.5	2,289		0.0000	1.0000	22.20
108.5	2,203		0.0000	1.0000	22.20
109.5	2,127		0.0000	1.0000	22.20
110.5	1,876		0.0000	1.0000	22.20
111.5	1,876		0.0000	1.0000	22.20
112.5	1,876		0.0000	1.0000	22.20
113.5	798		0.0000	1.0000	22.20
114.5	336		0.0000	1.0000	22.20
115.5					22.20

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 335.10 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE CONSERVATION  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



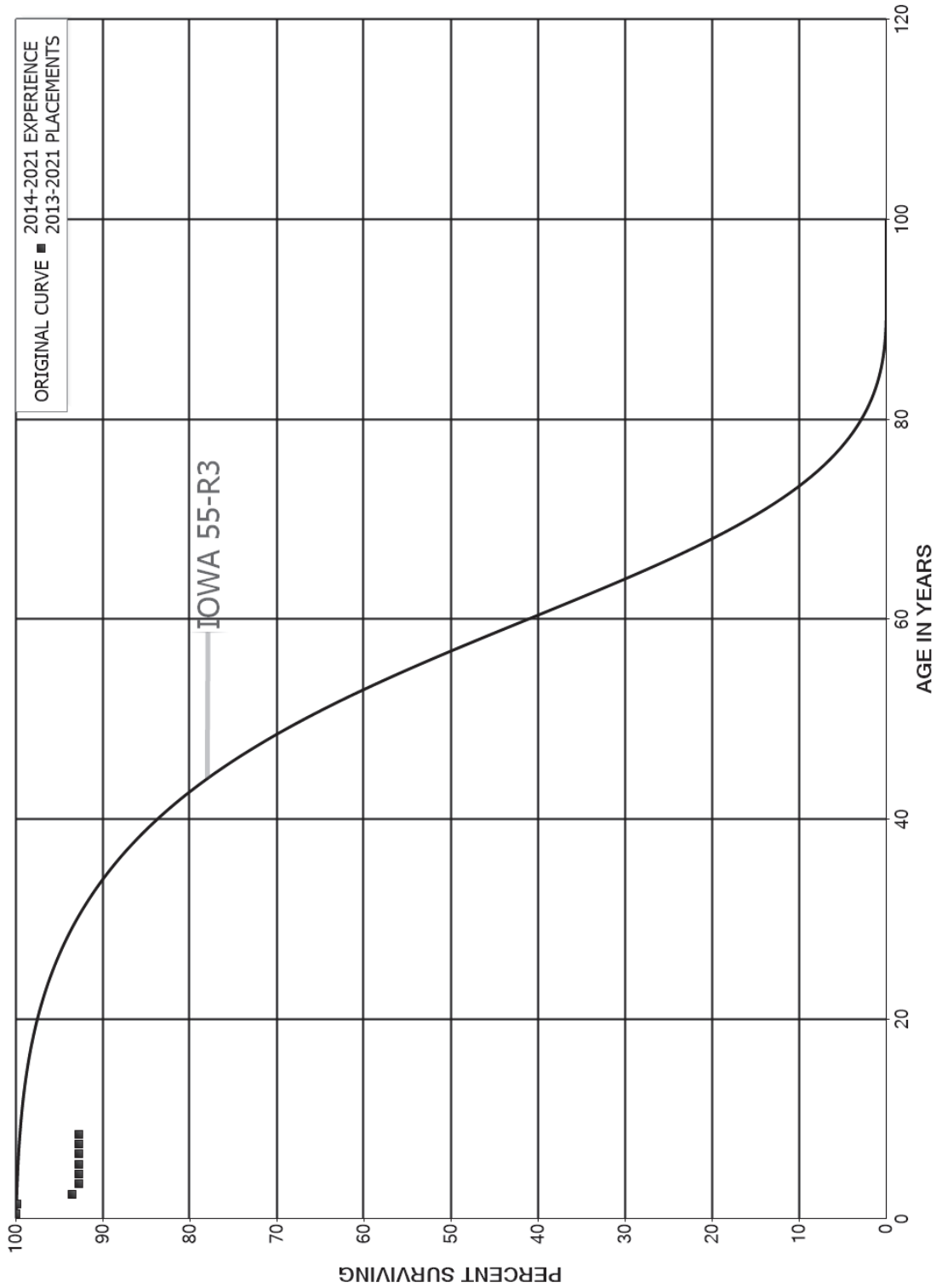
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.10 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE  
CONSERVATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1999-2021			EXPERIENCE BAND 1999-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	473,416		0.0000	1.0000	100.00
0.5	468,329		0.0000	1.0000	100.00
1.5	468,329		0.0000	1.0000	100.00
2.5	466,501		0.0000	1.0000	100.00
3.5	466,501		0.0000	1.0000	100.00
4.5	466,501		0.0000	1.0000	100.00
5.5	466,501		0.0000	1.0000	100.00
6.5	466,501		0.0000	1.0000	100.00
7.5	466,501		0.0000	1.0000	100.00
8.5	466,501		0.0000	1.0000	100.00
9.5	466,501		0.0000	1.0000	100.00
10.5	466,501		0.0000	1.0000	100.00
11.5	459,077		0.0000	1.0000	100.00
12.5	459,077		0.0000	1.0000	100.00
13.5	446,385		0.0000	1.0000	100.00
14.5	446,385		0.0000	1.0000	100.00
15.5	394,605		0.0000	1.0000	100.00
16.5	394,605		0.0000	1.0000	100.00
17.5	388,869		0.0000	1.0000	100.00
18.5	388,261		0.0000	1.0000	100.00
19.5	388,261		0.0000	1.0000	100.00
20.5	388,261		0.0000	1.0000	100.00
21.5	45,440		0.0000	1.0000	100.00
22.5					100.00

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 335.15 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE CONSERVATION  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ELECTRIC PLANT

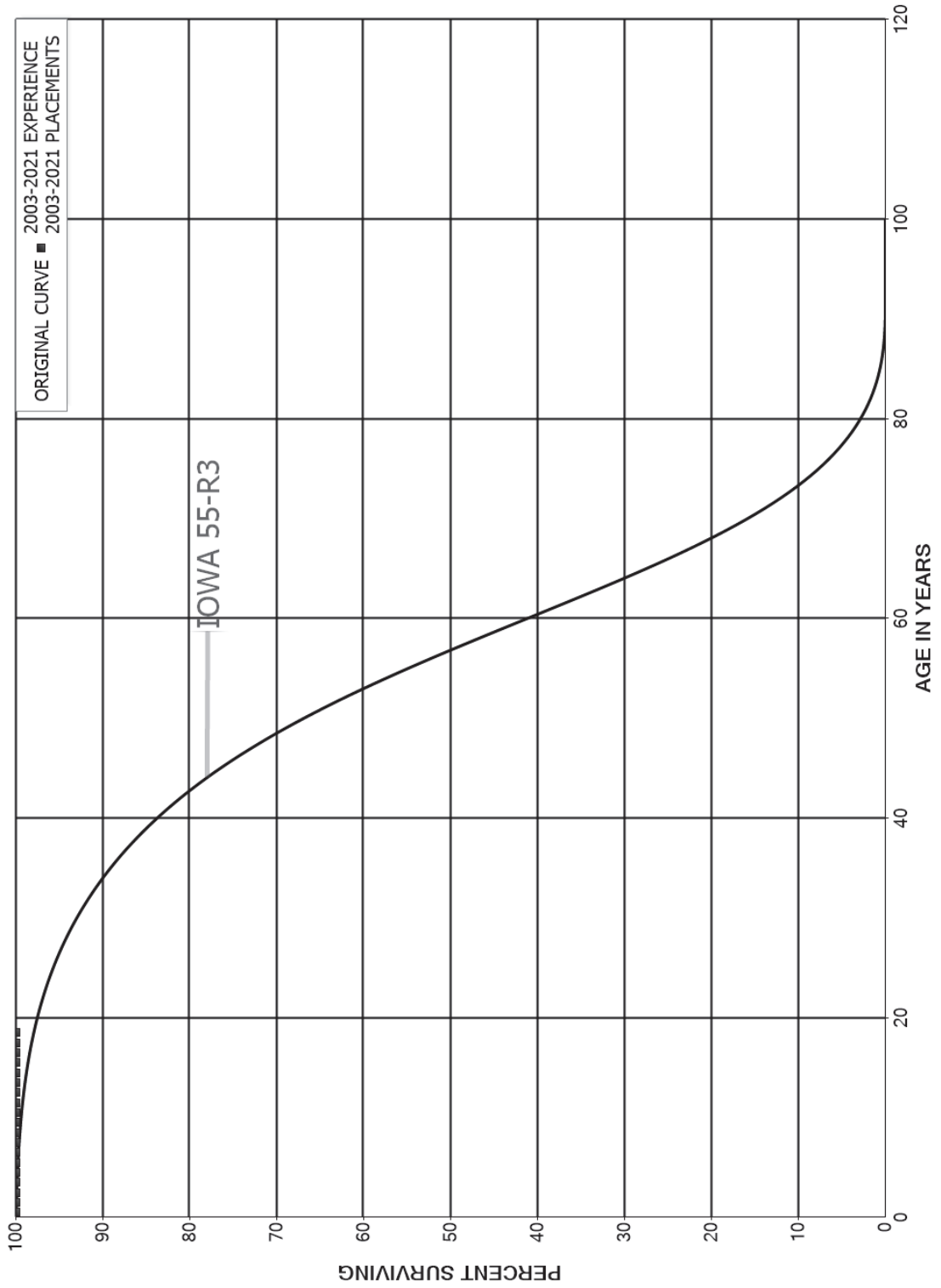
ACCOUNT 335.15 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE  
CONSERVATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2013-2021			EXPERIENCE BAND 2014-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	783,376		0.0000	1.0000	100.00
0.5	838,184	1,078	0.0013	0.9987	100.00
1.5	772,205	49,544	0.0642	0.9358	99.87
2.5	499,669	3,850	0.0077	0.9923	93.46
3.5	301,420		0.0000	1.0000	92.74
4.5	243,112		0.0000	1.0000	92.74
5.5	243,112		0.0000	1.0000	92.74
6.5	186,520		0.0000	1.0000	92.74
7.5	127,951		0.0000	1.0000	92.74
8.5					92.74



AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 335.20 MISCELLANEOUS POWER PLANT EQUIPMENT - RECREATION  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



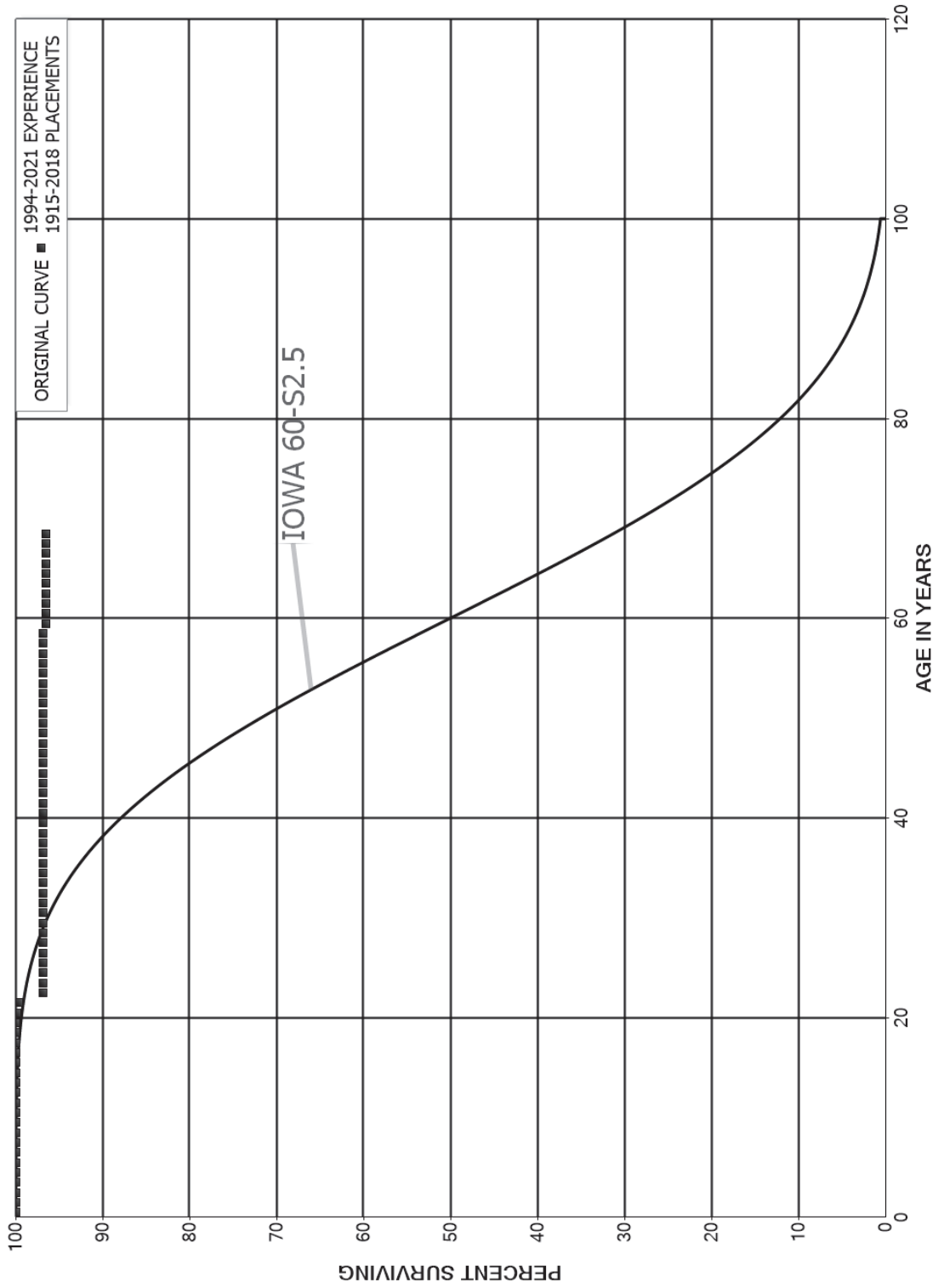
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.20 MISCELLANEOUS POWER PLANT EQUIPMENT - RECREATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2003-2021			EXPERIENCE BAND 2003-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	139,135		0.0000	1.0000	100.00
0.5	108,170		0.0000	1.0000	100.00
1.5	108,170		0.0000	1.0000	100.00
2.5	102,744		0.0000	1.0000	100.00
3.5	85,022		0.0000	1.0000	100.00
4.5	74,864		0.0000	1.0000	100.00
5.5	74,864		0.0000	1.0000	100.00
6.5	64,431		0.0000	1.0000	100.00
7.5	38,667		0.0000	1.0000	100.00
8.5	38,667		0.0000	1.0000	100.00
9.5	38,667		0.0000	1.0000	100.00
10.5	38,667		0.0000	1.0000	100.00
11.5	38,667		0.0000	1.0000	100.00
12.5	38,667		0.0000	1.0000	100.00
13.5	38,667		0.0000	1.0000	100.00
14.5	38,667		0.0000	1.0000	100.00
15.5	19,260		0.0000	1.0000	100.00
16.5	19,260		0.0000	1.0000	100.00
17.5	19,260		0.0000	1.0000	100.00
18.5					100.00

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2018			EXPERIENCE BAND 1994-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,607,823		0.0000	1.0000	100.00
0.5	2,658,466		0.0000	1.0000	100.00
1.5	2,704,380		0.0000	1.0000	100.00
2.5	2,704,380		0.0000	1.0000	100.00
3.5	2,690,013		0.0000	1.0000	100.00
4.5	2,114,406		0.0000	1.0000	100.00
5.5	1,779,841		0.0000	1.0000	100.00
6.5	1,779,841		0.0000	1.0000	100.00
7.5	1,619,699		0.0000	1.0000	100.00
8.5	1,129,293		0.0000	1.0000	100.00
9.5	1,090,264		0.0000	1.0000	100.00
10.5	1,090,264		0.0000	1.0000	100.00
11.5	1,090,264		0.0000	1.0000	100.00
12.5	1,090,264		0.0000	1.0000	100.00
13.5	1,090,264		0.0000	1.0000	100.00
14.5	1,090,264		0.0000	1.0000	100.00
15.5	1,090,264		0.0000	1.0000	100.00
16.5	1,090,264		0.0000	1.0000	100.00
17.5	1,082,095		0.0000	1.0000	100.00
18.5	1,082,095		0.0000	1.0000	100.00
19.5	1,083,984	2,372	0.0022	0.9978	100.00
20.5	1,071,932	1,397	0.0013	0.9987	99.78
21.5	990,917	28,432	0.0287	0.9713	99.65
22.5	850,430		0.0000	1.0000	96.79
23.5	774,152		0.0000	1.0000	96.79
24.5	774,152		0.0000	1.0000	96.79
25.5	773,777		0.0000	1.0000	96.79
26.5	726,891		0.0000	1.0000	96.79
27.5	182,561		0.0000	1.0000	96.79
28.5	131,917		0.0000	1.0000	96.79
29.5	86,004		0.0000	1.0000	96.79
30.5	86,004		0.0000	1.0000	96.79
31.5	84,811		0.0000	1.0000	96.79
32.5	82,474		0.0000	1.0000	96.79
33.5	10,172		0.0000	1.0000	96.79
34.5	88,694		0.0000	1.0000	96.79
35.5	99,681		0.0000	1.0000	96.79
36.5	99,681		0.0000	1.0000	96.79
37.5	99,681		0.0000	1.0000	96.79
38.5	99,681		0.0000	1.0000	96.79

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2018			EXPERIENCE BAND 1994-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	99,681		0.0000	1.0000	96.79
40.5	99,681		0.0000	1.0000	96.79
41.5	909,298		0.0000	1.0000	96.79
42.5	909,298		0.0000	1.0000	96.79
43.5	909,298		0.0000	1.0000	96.79
44.5	909,298		0.0000	1.0000	96.79
45.5	909,298		0.0000	1.0000	96.79
46.5	909,298		0.0000	1.0000	96.79
47.5	909,298		0.0000	1.0000	96.79
48.5	909,298		0.0000	1.0000	96.79
49.5	909,298		0.0000	1.0000	96.79
50.5	909,298		0.0000	1.0000	96.79
51.5	909,298		0.0000	1.0000	96.79
52.5	909,298		0.0000	1.0000	96.79
53.5	909,298		0.0000	1.0000	96.79
54.5	909,298		0.0000	1.0000	96.79
55.5	904,566		0.0000	1.0000	96.79
56.5	904,566		0.0000	1.0000	96.79
57.5	904,566		0.0000	1.0000	96.79
58.5	904,566	2,372	0.0026	0.9974	96.79
59.5	902,195		0.0000	1.0000	96.54
60.5	902,195		0.0000	1.0000	96.54
61.5	896,755		0.0000	1.0000	96.54
62.5	820,604		0.0000	1.0000	96.54
63.5	809,617		0.0000	1.0000	96.54
64.5	809,617		0.0000	1.0000	96.54
65.5	809,617		0.0000	1.0000	96.54
66.5	809,617		0.0000	1.0000	96.54
67.5	809,617		0.0000	1.0000	96.54
68.5	809,617		0.0000	1.0000	96.54
69.5					96.54
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5	146		0.0000		

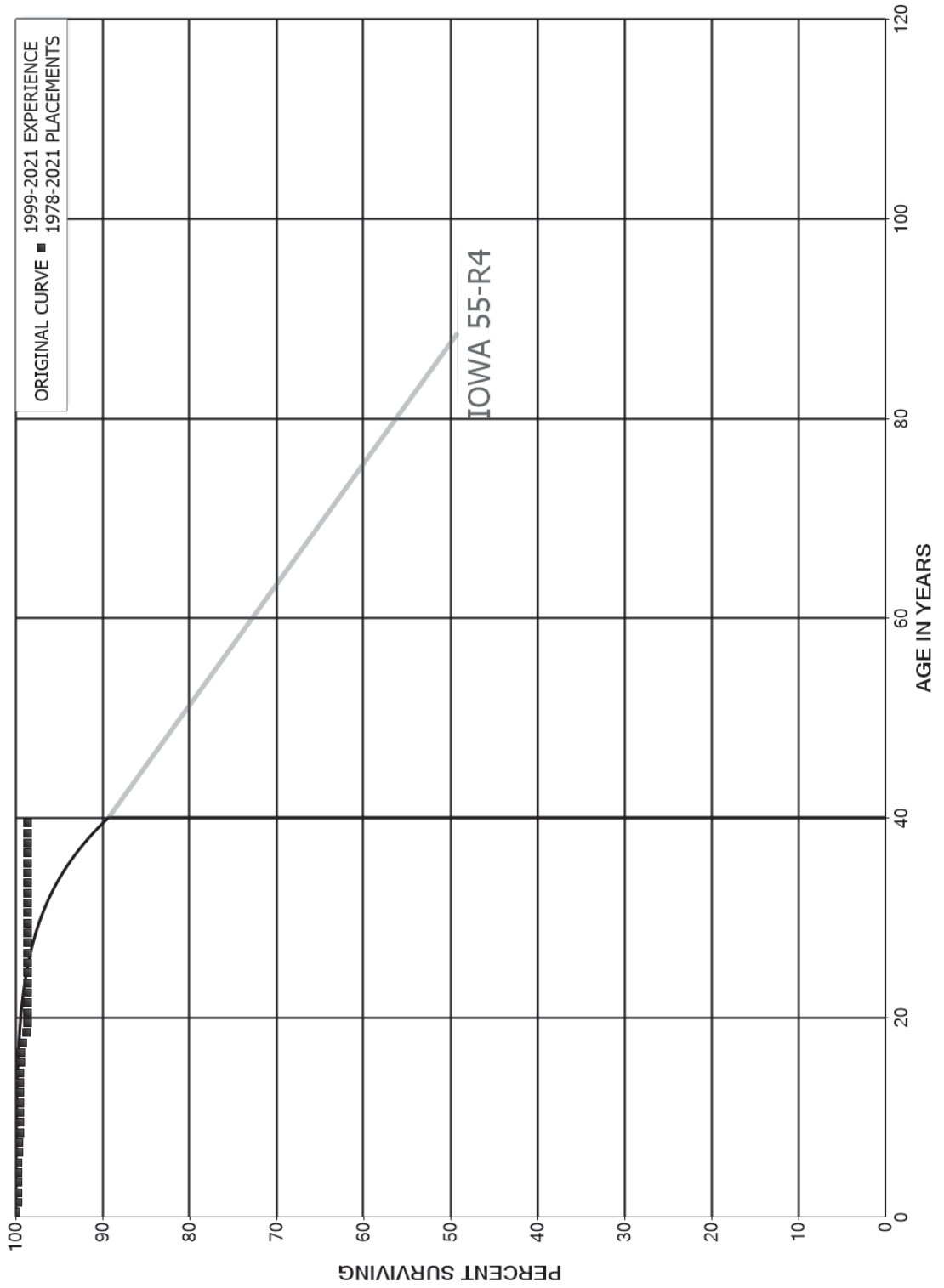
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2018			EXPERIENCE BAND 1994-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	146		0.0000		
80.5	146		0.0000		
81.5	146		0.0000		
82.5	146		0.0000		
83.5	146	146	1.0000		
84.5					

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2021			EXPERIENCE BAND 1999-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,281,564		0.0000	1.0000	100.00
0.5	17,257,581	51,098	0.0030	0.9970	100.00
1.5	16,968,742		0.0000	1.0000	99.70
2.5	16,923,293		0.0000	1.0000	99.70
3.5	16,848,211		0.0000	1.0000	99.70
4.5	16,725,463		0.0000	1.0000	99.70
5.5	16,671,359	6,880	0.0004	0.9996	99.70
6.5	16,640,025		0.0000	1.0000	99.66
7.5	16,638,725	23,474	0.0014	0.9986	99.66
8.5	16,316,243	2,106	0.0001	0.9999	99.52
9.5	16,227,199		0.0000	1.0000	99.51
10.5	15,878,370		0.0000	1.0000	99.51
11.5	15,466,127		0.0000	1.0000	99.51
12.5	15,338,516	4,010	0.0003	0.9997	99.51
13.5	15,224,511		0.0000	1.0000	99.48
14.5	15,185,204	5,175	0.0003	0.9997	99.48
15.5	15,180,054	16,649	0.0011	0.9989	99.45
16.5	8,010,344	12,500	0.0016	0.9984	99.34
17.5	7,880,226	39,708	0.0050	0.9950	99.19
18.5	709,763	325	0.0005	0.9995	98.69
19.5	29,085		0.0000	1.0000	98.64
20.5	256,733		0.0000	1.0000	98.64
21.5	256,733		0.0000	1.0000	98.64
22.5	256,733		0.0000	1.0000	98.64
23.5	256,733		0.0000	1.0000	98.64
24.5	256,733		0.0000	1.0000	98.64
25.5	256,733		0.0000	1.0000	98.64
26.5	256,733		0.0000	1.0000	98.64
27.5	256,679		0.0000	1.0000	98.64
28.5	248,548		0.0000	1.0000	98.64
29.5	248,548		0.0000	1.0000	98.64
30.5	248,548		0.0000	1.0000	98.64
31.5	248,548		0.0000	1.0000	98.64
32.5	248,548		0.0000	1.0000	98.64
33.5	248,548		0.0000	1.0000	98.64
34.5	248,548		0.0000	1.0000	98.64
35.5	248,548		0.0000	1.0000	98.64
36.5	248,548		0.0000	1.0000	98.64
37.5	248,548		0.0000	1.0000	98.64
38.5	244,015		0.0000	1.0000	98.64



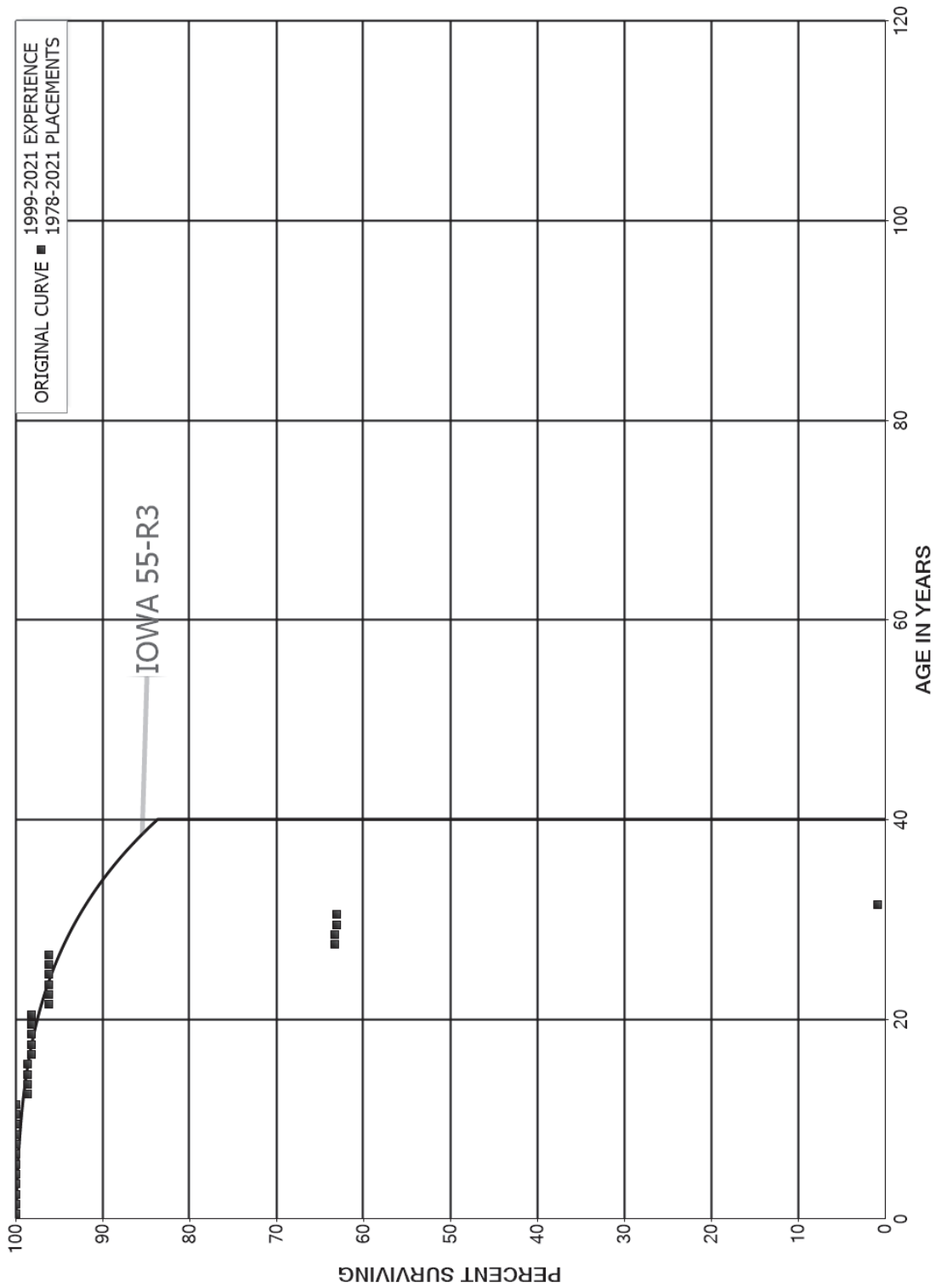
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1978-2021			EXPERIENCE BAND 1999-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	240,855		0.0000	1.0000	98.64
40.5	240,855		0.0000	1.0000	98.64
41.5	239,090		0.0000	1.0000	98.64
42.5	227,648		0.0000	1.0000	98.64
43.5					98.64

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2021			EXPERIENCE BAND 1999-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,462,290		0.0000	1.0000	100.00
0.5	21,461,777	132	0.0000	1.0000	100.00
1.5	21,451,770		0.0000	1.0000	100.00
2.5	21,443,011	230	0.0000	1.0000	100.00
3.5	21,433,945		0.0000	1.0000	100.00
4.5	21,330,628	17,815	0.0008	0.9992	100.00
5.5	21,259,617		0.0000	1.0000	99.91
6.5	21,243,281		0.0000	1.0000	99.91
7.5	21,164,448		0.0000	1.0000	99.91
8.5	21,159,380		0.0000	1.0000	99.91
9.5	21,153,938		0.0000	1.0000	99.91
10.5	21,142,725		0.0000	1.0000	99.91
11.5	21,037,267	269,222	0.0128	0.9872	99.91
12.5	20,768,046		0.0000	1.0000	98.64
13.5	20,769,523		0.0000	1.0000	98.64
14.5	20,769,523	15,771	0.0008	0.9992	98.64
15.5	20,738,356	89,855	0.0043	0.9957	98.56
16.5	12,419,081		0.0000	1.0000	98.13
17.5	12,389,600		0.0000	1.0000	98.13
18.5	124,852		0.0000	1.0000	98.13
19.5	31,774		0.0000	1.0000	98.13
20.5	1,140,527	22,342	0.0196	0.9804	98.13
21.5	1,118,185		0.0000	1.0000	96.21
22.5	1,118,185		0.0000	1.0000	96.21
23.5	1,118,185		0.0000	1.0000	96.21
24.5	1,118,185		0.0000	1.0000	96.21
25.5	1,118,185		0.0000	1.0000	96.21
26.5	1,118,185	382,706	0.3423	0.6577	96.21
27.5	735,479		0.0000	1.0000	63.28
28.5	735,479	1,951	0.0027	0.9973	63.28
29.5	733,528		0.0000	1.0000	63.11
30.5	733,528	723,930	0.9869	0.0131	63.11
31.5	9,598		0.0000	1.0000	0.83
32.5	9,598		0.0000	1.0000	0.83
33.5	9,598		0.0000	1.0000	0.83
34.5	9,598		0.0000	1.0000	0.83
35.5	9,598		0.0000	1.0000	0.83
36.5	8,120		0.0000	1.0000	0.83
37.5	8,120		0.0000	1.0000	0.83
38.5	8,120		0.0000	1.0000	0.83

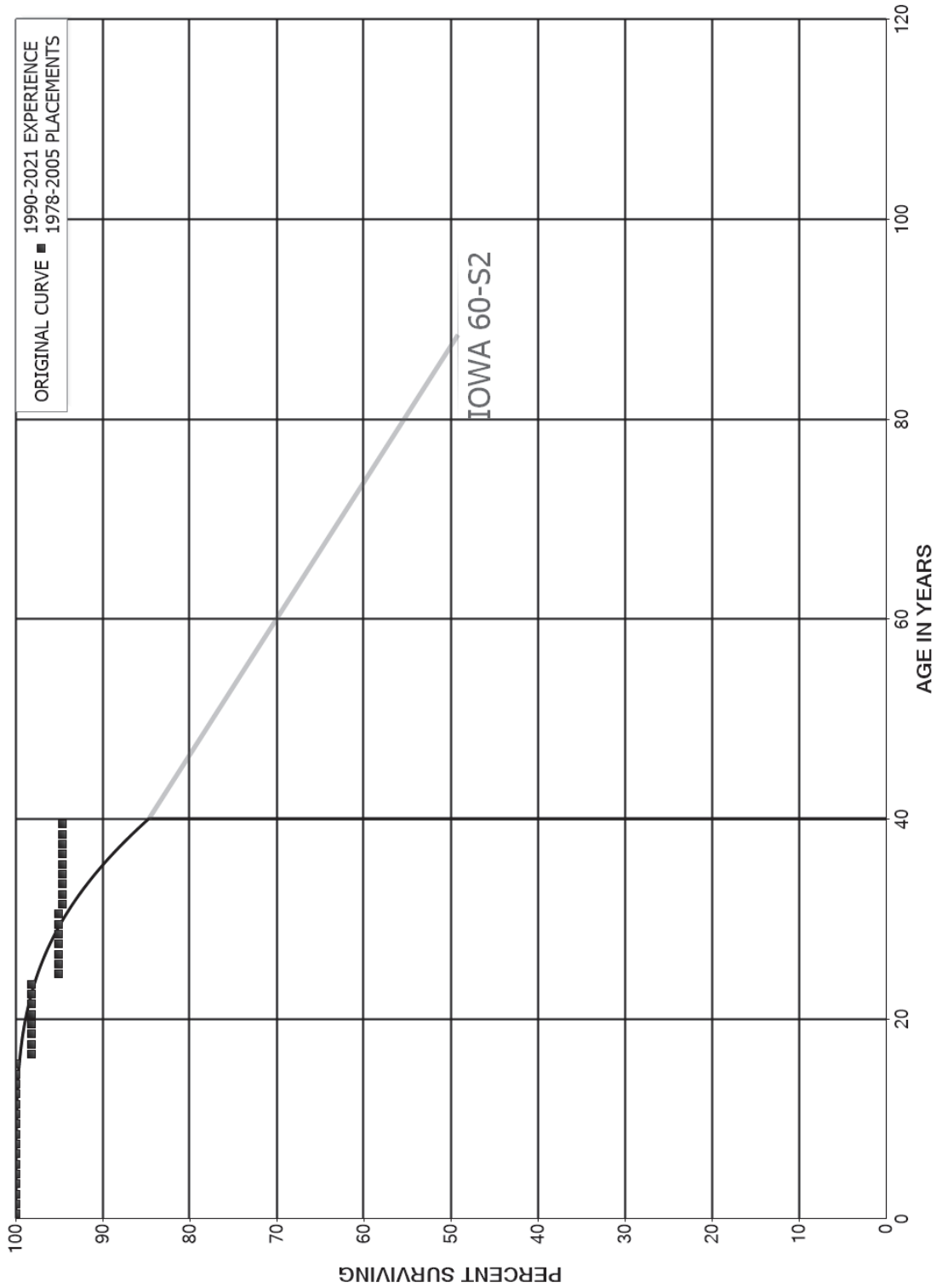
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1978-2021			EXPERIENCE BAND 1999-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,120		0.0000	1.0000	0.83
40.5	8,120	2,516	0.3098	0.6902	0.83
41.5	5,604		0.0000	1.0000	0.57
42.5					0.57

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 343.00 PRIME MOVERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2005			EXPERIENCE BAND 1990-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,607,221		0.0000	1.0000	100.00
0.5	15,607,221		0.0000	1.0000	100.00
1.5	15,638,629		0.0000	1.0000	100.00
2.5	15,638,629		0.0000	1.0000	100.00
3.5	15,638,629		0.0000	1.0000	100.00
4.5	15,638,629		0.0000	1.0000	100.00
5.5	15,638,629		0.0000	1.0000	100.00
6.5	15,638,802		0.0000	1.0000	100.00
7.5	15,767,546		0.0000	1.0000	100.00
8.5	15,801,745		0.0000	1.0000	100.00
9.5	15,944,266		0.0000	1.0000	100.00
10.5	15,946,176		0.0000	1.0000	100.00
11.5	22,087,290	10,510	0.0005	0.9995	100.00
12.5	22,076,780		0.0000	1.0000	99.95
13.5	22,076,780		0.0000	1.0000	99.95
14.5	22,076,780		0.0000	1.0000	99.95
15.5	22,076,780	401,409	0.0182	0.9818	99.95
16.5	21,655,223		0.0000	1.0000	98.14
17.5	21,626,882		0.0000	1.0000	98.14
18.5	21,604,946		0.0000	1.0000	98.14
19.5	6,879,664		0.0000	1.0000	98.14
20.5	6,577,447		0.0000	1.0000	98.14
21.5	6,532,217		0.0000	1.0000	98.14
22.5	6,506,951		0.0000	1.0000	98.14
23.5	6,505,514	200,000	0.0307	0.9693	98.14
24.5	6,286,398		0.0000	1.0000	95.12
25.5	6,286,398		0.0000	1.0000	95.12
26.5	6,286,398		0.0000	1.0000	95.12
27.5	6,286,398		0.0000	1.0000	95.12
28.5	6,286,398		0.0000	1.0000	95.12
29.5	6,286,398		0.0000	1.0000	95.12
30.5	6,269,560	31,469	0.0050	0.9950	95.12
31.5	6,238,091		0.0000	1.0000	94.64
32.5	6,238,091		0.0000	1.0000	94.64
33.5	6,206,683		0.0000	1.0000	94.64
34.5	6,206,683		0.0000	1.0000	94.64
35.5	6,206,683		0.0000	1.0000	94.64
36.5	6,206,683		0.0000	1.0000	94.64
37.5	6,206,683		0.0000	1.0000	94.64
38.5	6,206,509		0.0000	1.0000	94.64

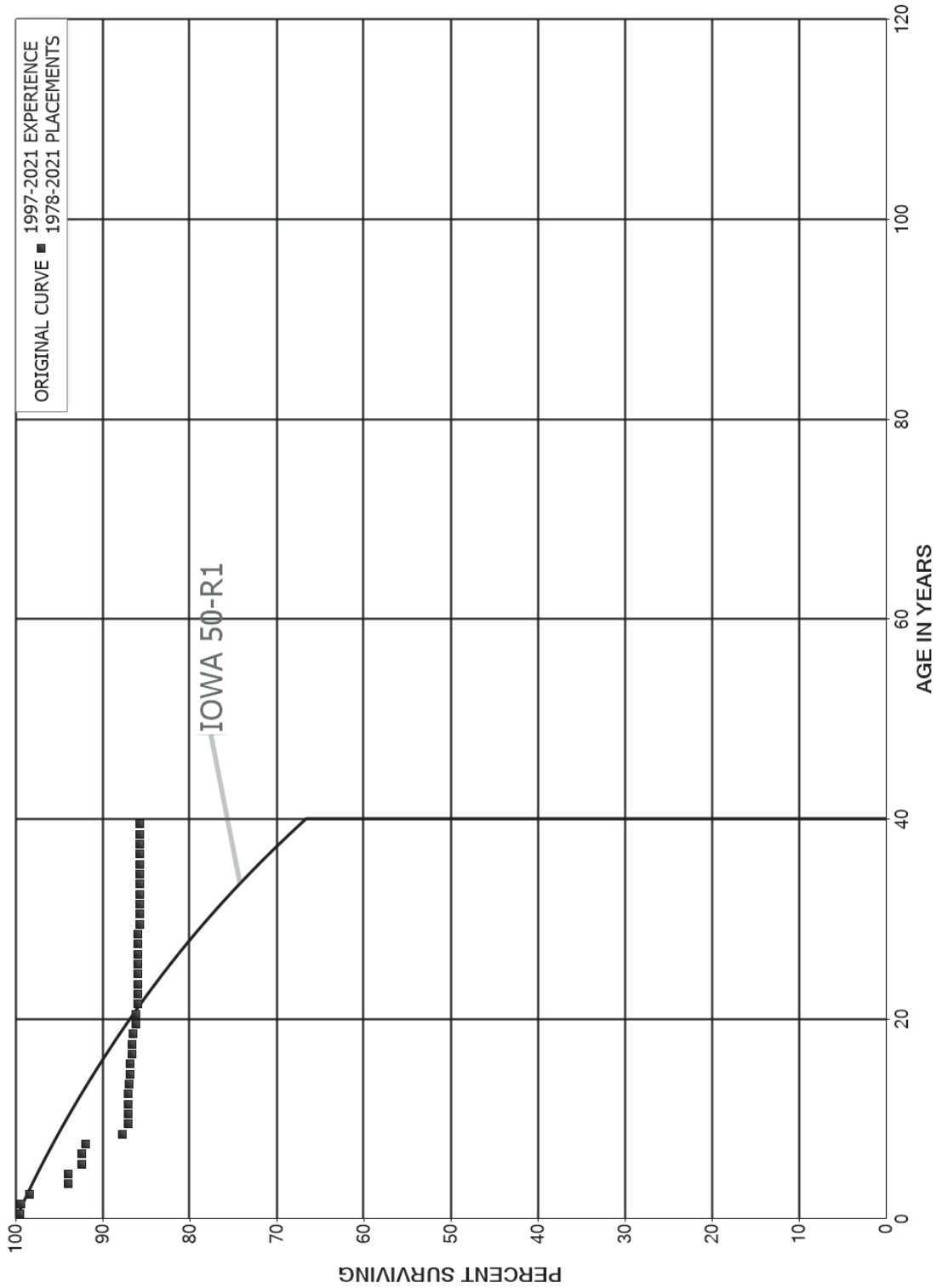
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1978-2005			EXPERIENCE BAND 1990-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,077,766		0.0000	1.0000	94.64
40.5	6,075,036		0.0000	1.0000	94.64
41.5	5,932,514		0.0000	1.0000	94.64
42.5	5,930,604		0.0000	1.0000	94.64
43.5					94.64

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 344.00 GENERATORS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2021			EXPERIENCE BAND 1997-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	268,970,144	1,359,238	0.0051	0.9949	100.00
0.5	250,259,486	315,564	0.0013	0.9987	99.49
1.5	248,314,689	2,357,550	0.0095	0.9905	99.37
2.5	243,976,295	11,198,910	0.0459	0.9541	98.43
3.5	231,616,414		0.0000	1.0000	93.91
4.5	230,709,347	3,830,473	0.0166	0.9834	93.91
5.5	202,252,750		0.0000	1.0000	92.35
6.5	201,783,355	951,078	0.0047	0.9953	92.35
7.5	200,604,691	9,227,552	0.0460	0.9540	91.91
8.5	190,796,071	1,448,331	0.0076	0.9924	87.69
9.5	185,277,253		0.0000	1.0000	87.02
10.5	185,263,955		0.0000	1.0000	87.02
11.5	184,473,403		0.0000	1.0000	87.02
12.5	183,667,476	125,108	0.0007	0.9993	87.02
13.5	182,522,476	280,105	0.0015	0.9985	86.96
14.5	182,167,569	76,715	0.0004	0.9996	86.83
15.5	181,885,937	289,518	0.0016	0.9984	86.79
16.5	97,618,627	20,290	0.0002	0.9998	86.65
17.5	97,097,208	85,170	0.0009	0.9991	86.63
18.5	32,385,788	128,842	0.0040	0.9960	86.56
19.5	3,191,851		0.0000	1.0000	86.21
20.5	3,190,790	10,228	0.0032	0.9968	86.21
21.5	2,595,127		0.0000	1.0000	85.94
22.5	2,595,127		0.0000	1.0000	85.94
23.5	2,595,127		0.0000	1.0000	85.94
24.5	2,595,127		0.0000	1.0000	85.94
25.5	2,595,127		0.0000	1.0000	85.94
26.5	2,595,127		0.0000	1.0000	85.94
27.5	2,595,127		0.0000	1.0000	85.94
28.5	2,595,127	5,784	0.0022	0.9978	85.94
29.5	2,589,343		0.0000	1.0000	85.75
30.5	2,589,343		0.0000	1.0000	85.75
31.5	2,589,343		0.0000	1.0000	85.75
32.5	2,589,343		0.0000	1.0000	85.75
33.5	2,589,343		0.0000	1.0000	85.75
34.5	2,589,343		0.0000	1.0000	85.75
35.5	2,589,343		0.0000	1.0000	85.75
36.5	2,589,343	1,391	0.0005	0.9995	85.75
37.5	2,587,952		0.0000	1.0000	85.70
38.5	2,587,952		0.0000	1.0000	85.70

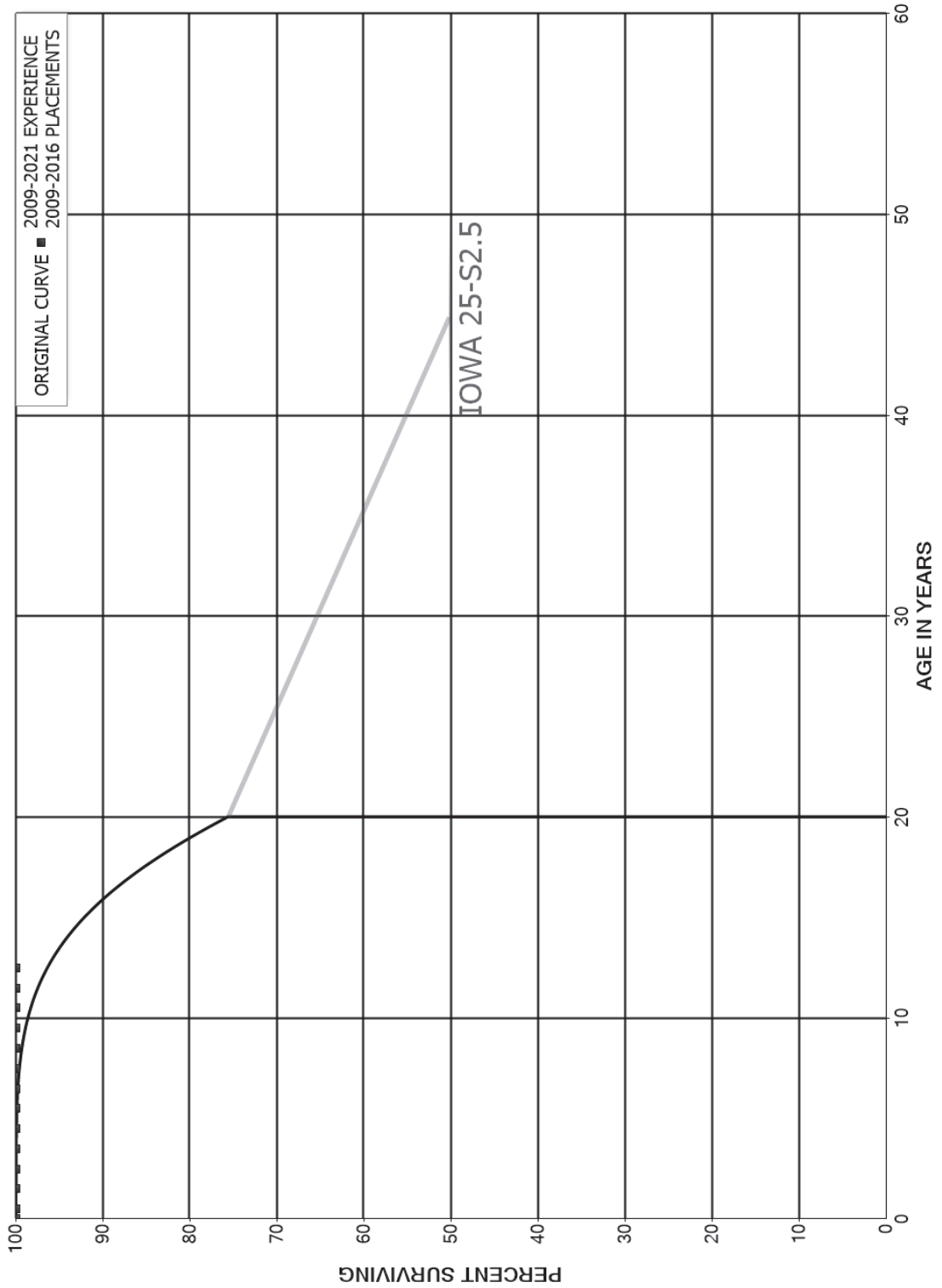
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1978-2021			EXPERIENCE BAND 1997-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,586,624		0.0000	1.0000	85.70
40.5	2,564,346		0.0000	1.0000	85.70
41.5	2,522,046	1,134	0.0004	0.9996	85.70
42.5	2,502,447	64,073	0.0256	0.9744	85.66
43.5					83.47

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



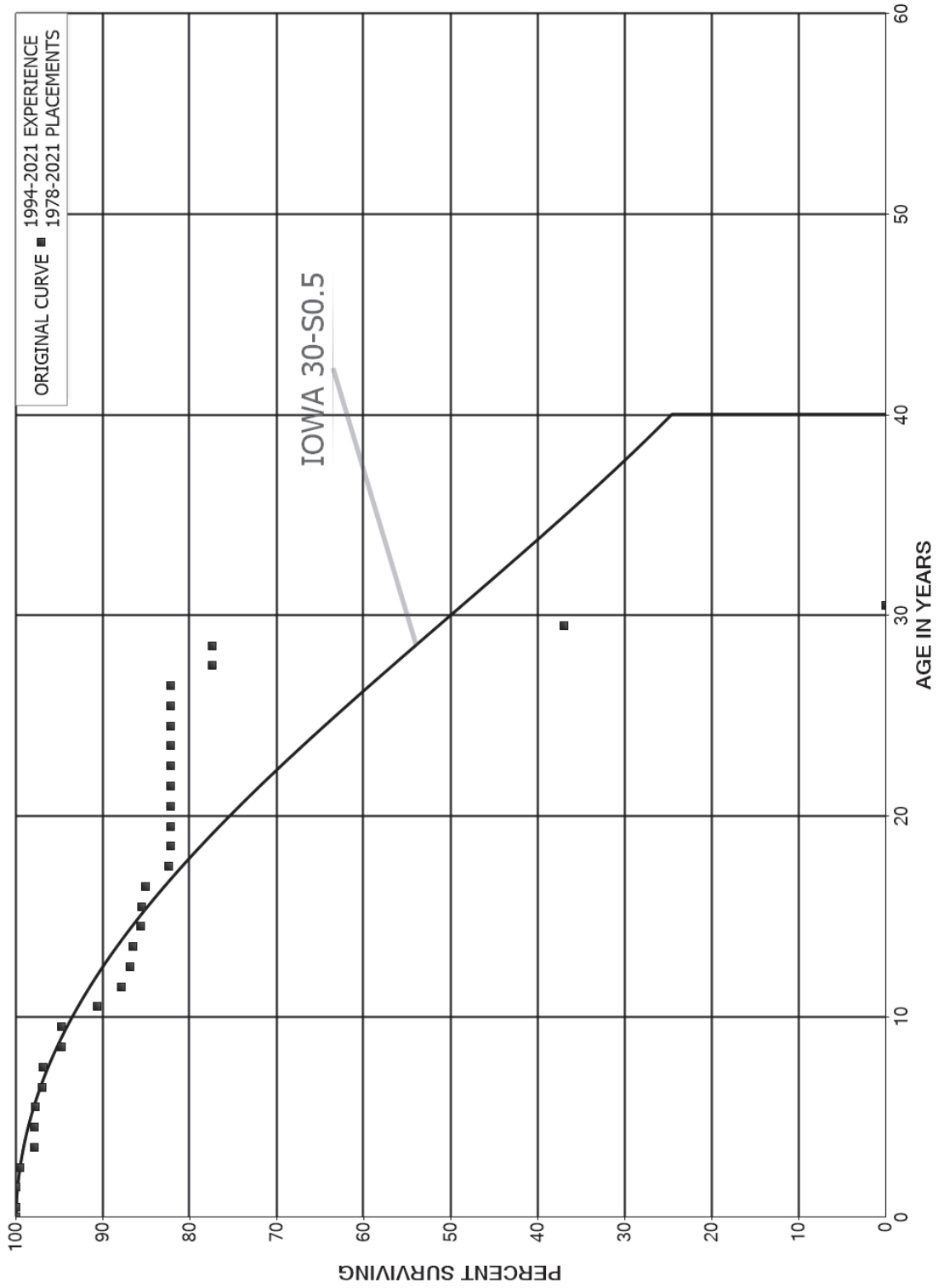
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 344.01 GENERATORS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2016			EXPERIENCE BAND 2009-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	471,654		0.0000	1.0000	100.00
0.5	471,654		0.0000	1.0000	100.00
1.5	471,654		0.0000	1.0000	100.00
2.5	471,654		0.0000	1.0000	100.00
3.5	471,654		0.0000	1.0000	100.00
4.5	471,654		0.0000	1.0000	100.00
5.5	449,172		0.0000	1.0000	100.00
6.5	149,670		0.0000	1.0000	100.00
7.5	149,670		0.0000	1.0000	100.00
8.5	149,670		0.0000	1.0000	100.00
9.5	63,328		0.0000	1.0000	100.00
10.5	63,328		0.0000	1.0000	100.00
11.5	63,328		0.0000	1.0000	100.00
12.5					100.00

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



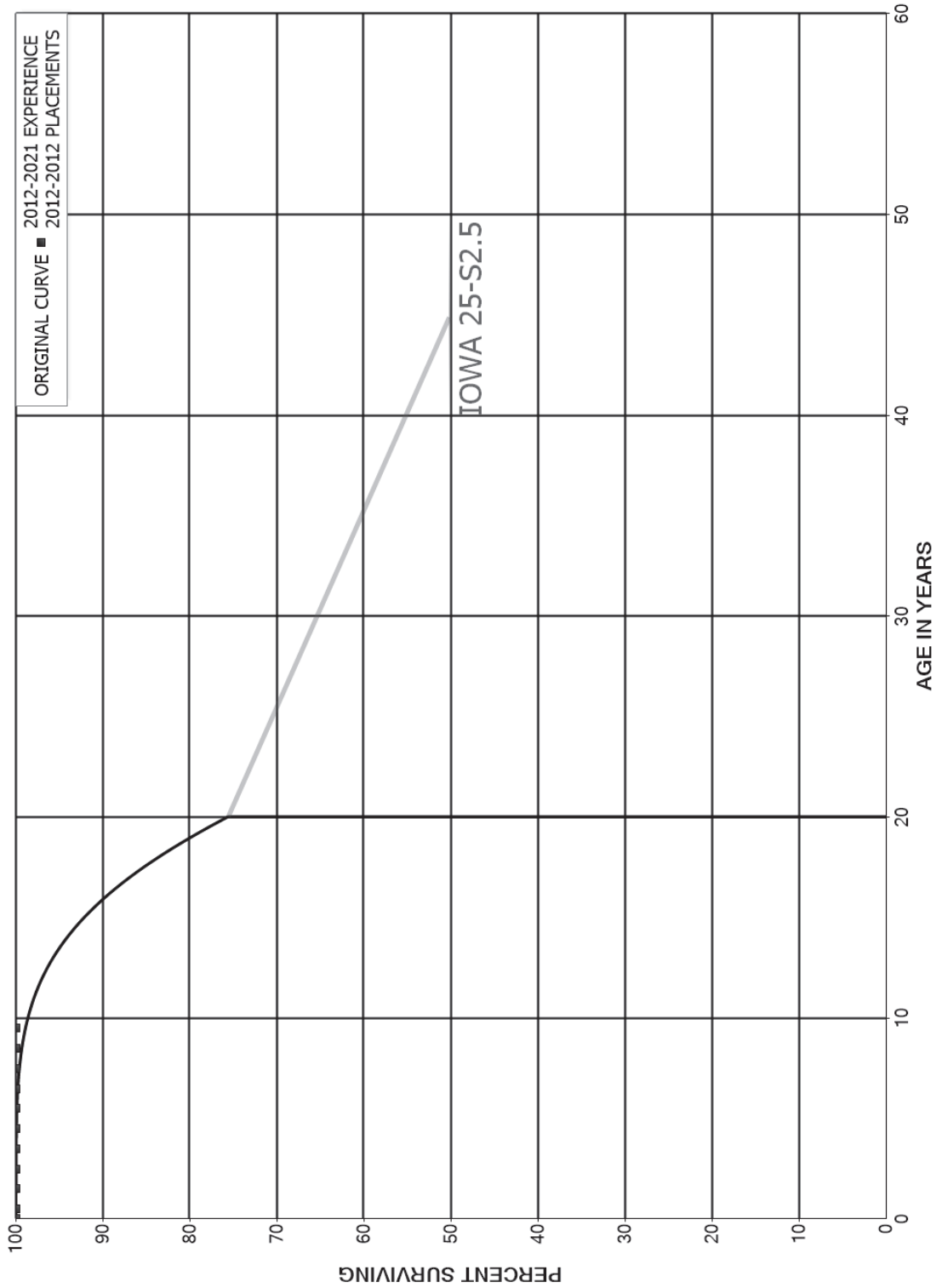
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2021			EXPERIENCE BAND 1994-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,629,367		0.0000	1.0000	100.00
0.5	25,681,378	11,528	0.0004	0.9996	100.00
1.5	25,663,014	103,683	0.0040	0.9960	99.96
2.5	25,060,176	422,291	0.0169	0.9831	99.55
3.5	24,621,473		0.0000	1.0000	97.87
4.5	24,161,367	49,768	0.0021	0.9979	97.87
5.5	24,003,638	167,106	0.0070	0.9930	97.67
6.5	23,672,043	37,404	0.0016	0.9984	96.99
7.5	23,450,097	503,441	0.0215	0.9785	96.84
8.5	17,189,031	4,893	0.0003	0.9997	94.76
9.5	16,851,780	731,318	0.0434	0.9566	94.73
10.5	15,703,002	481,427	0.0307	0.9693	90.62
11.5	14,094,800	156,314	0.0111	0.9889	87.84
12.5	13,737,947	66,262	0.0048	0.9952	86.87
13.5	12,526,565	122,314	0.0098	0.9902	86.45
14.5	12,292,628	13,265	0.0011	0.9989	85.61
15.5	12,255,284	72,191	0.0059	0.9941	85.51
16.5	7,487,648	229,444	0.0306	0.9694	85.01
17.5	7,238,922	20,147	0.0028	0.9972	82.41
18.5	43,682		0.0000	1.0000	82.18
19.5	43,682		0.0000	1.0000	82.18
20.5	43,682		0.0000	1.0000	82.18
21.5	43,682		0.0000	1.0000	82.18
22.5	43,682		0.0000	1.0000	82.18
23.5	43,682		0.0000	1.0000	82.18
24.5	43,682		0.0000	1.0000	82.18
25.5	43,682		0.0000	1.0000	82.18
26.5	43,682	2,569	0.0588	0.9412	82.18
27.5	41,113		0.0000	1.0000	77.34
28.5	41,113	21,448	0.5217	0.4783	77.34
29.5	19,665	19,665	1.0000		36.99
30.5					

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



AVISTA CORPORATION  
ELECTRIC PLANT

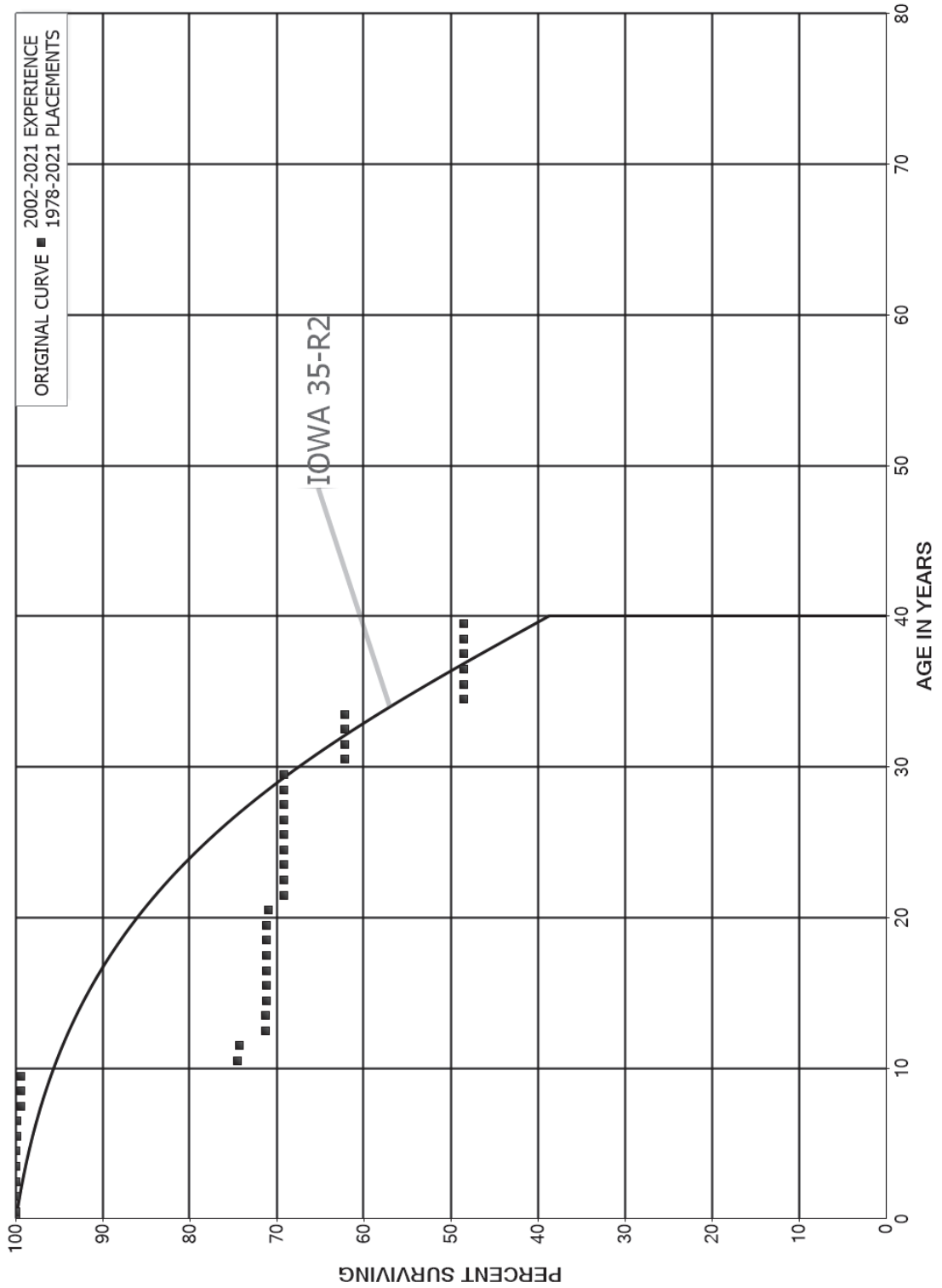
ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2012-2012			EXPERIENCE BAND 2012-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,209		0.0000	1.0000	100.00
0.5	33,209		0.0000	1.0000	100.00
1.5	33,209		0.0000	1.0000	100.00
2.5	33,209		0.0000	1.0000	100.00
3.5	33,209		0.0000	1.0000	100.00
4.5	33,209		0.0000	1.0000	100.00
5.5	33,209		0.0000	1.0000	100.00
6.5	33,209		0.0000	1.0000	100.00
7.5	33,209		0.0000	1.0000	100.00
8.5	33,209		0.0000	1.0000	100.00
9.5					100.00



AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,876,778		0.0000	1.0000	100.00
0.5	1,876,521		0.0000	1.0000	100.00
1.5	1,823,605		0.0000	1.0000	100.00
2.5	1,823,200		0.0000	1.0000	100.00
3.5	1,818,761		0.0000	1.0000	100.00
4.5	1,816,836	3,324	0.0018	0.9982	100.00
5.5	1,813,070		0.0000	1.0000	99.82
6.5	1,562,949	5,775	0.0037	0.9963	99.82
7.5	1,555,690		0.0000	1.0000	99.45
8.5	1,555,250		0.0000	1.0000	99.45
9.5	1,412,732	354,210	0.2507	0.7493	99.45
10.5	1,011,693	2,503	0.0025	0.9975	74.51
11.5	821,187	33,674	0.0410	0.9590	74.33
12.5	742,196		0.0000	1.0000	71.28
13.5	718,959	1,585	0.0022	0.9978	71.28
14.5	631,418		0.0000	1.0000	71.12
15.5	600,493		0.0000	1.0000	71.12
16.5	280,126		0.0000	1.0000	71.12
17.5	278,599		0.0000	1.0000	71.12
18.5	15,795		0.0000	1.0000	71.12
19.5	47,152	104	0.0022	0.9978	71.12
20.5	47,048	1,158	0.0246	0.9754	70.97
21.5	51,807		0.0000	1.0000	69.22
22.5	75,582		0.0000	1.0000	69.22
23.5	239,994		0.0000	1.0000	69.22
24.5	239,994		0.0000	1.0000	69.22
25.5	239,994		0.0000	1.0000	69.22
26.5	239,994		0.0000	1.0000	69.22
27.5	239,994		0.0000	1.0000	69.22
28.5	225,460		0.0000	1.0000	69.22
29.5	225,460	23,037	0.1022	0.8978	69.22
30.5	202,423		0.0000	1.0000	62.15
31.5	202,423		0.0000	1.0000	62.15
32.5	202,423		0.0000	1.0000	62.15
33.5	202,423	44,370	0.2192	0.7808	62.15
34.5	158,053		0.0000	1.0000	48.53
35.5	158,053		0.0000	1.0000	48.53
36.5	158,053		0.0000	1.0000	48.53
37.5	158,053		0.0000	1.0000	48.53
38.5	158,053		0.0000	1.0000	48.53

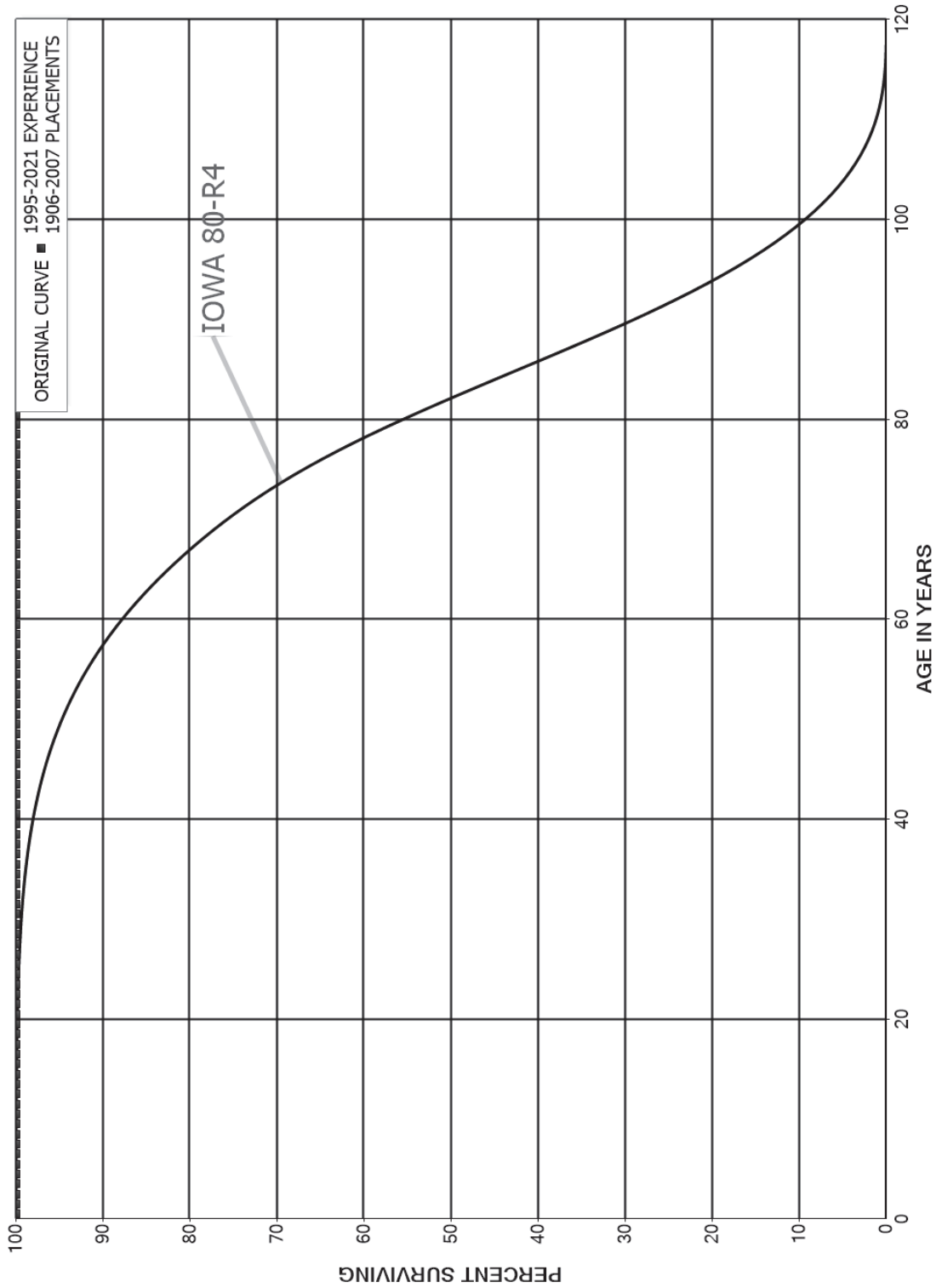
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1978-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	126,697		0.0000	1.0000	48.53
40.5	126,697		0.0000	1.0000	48.53
41.5	120,780		0.0000	1.0000	48.53
42.5	97,005		0.0000	1.0000	48.53
43.5					48.53

AVISTA CORPORATION  
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 ACCOUNT 350.30 REMOVING PROPERTY OF OTHERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 350.30 REMOVING PROPERTY OF OTHERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2007			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	263,264		0.0000	1.0000	100.00
0.5	392,146		0.0000	1.0000	100.00
1.5	396,460		0.0000	1.0000	100.00
2.5	406,625		0.0000	1.0000	100.00
3.5	416,586		0.0000	1.0000	100.00
4.5	471,172		0.0000	1.0000	100.00
5.5	475,535		0.0000	1.0000	100.00
6.5	756,712		0.0000	1.0000	100.00
7.5	807,948		0.0000	1.0000	100.00
8.5	807,948		0.0000	1.0000	100.00
9.5	825,561		0.0000	1.0000	100.00
10.5	885,850		0.0000	1.0000	100.00
11.5	907,185		0.0000	1.0000	100.00
12.5	929,091		0.0000	1.0000	100.00
13.5	939,327		0.0000	1.0000	100.00
14.5	958,646		0.0000	1.0000	100.00
15.5	972,118		0.0000	1.0000	100.00
16.5	990,006		0.0000	1.0000	100.00
17.5	1,025,895		0.0000	1.0000	100.00
18.5	1,024,968		0.0000	1.0000	100.00
19.5	1,060,353		0.0000	1.0000	100.00
20.5	1,093,599		0.0000	1.0000	100.00
21.5	1,089,746		0.0000	1.0000	100.00
22.5	1,062,346		0.0000	1.0000	100.00
23.5	1,069,978		0.0000	1.0000	100.00
24.5	1,018,461		0.0000	1.0000	100.00
25.5	1,026,454		0.0000	1.0000	100.00
26.5	915,960		0.0000	1.0000	100.00
27.5	787,813		0.0000	1.0000	100.00
28.5	800,236		0.0000	1.0000	100.00
29.5	797,431		0.0000	1.0000	100.00
30.5	787,676		0.0000	1.0000	100.00
31.5	733,090		0.0000	1.0000	100.00
32.5	779,731		0.0000	1.0000	100.00
33.5	498,554		0.0000	1.0000	100.00
34.5	447,318		0.0000	1.0000	100.00
35.5	460,335		0.0000	1.0000	100.00
36.5	475,128		0.0000	1.0000	100.00
37.5	426,214		0.0000	1.0000	100.00
38.5	404,878		0.0000	1.0000	100.00

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 350.30 REMOVING PROPERTY OF OTHERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2007			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	418,707		0.0000	1.0000	100.00
40.5	452,019		0.0000	1.0000	100.00
41.5	433,439		0.0000	1.0000	100.00
42.5	438,751		0.0000	1.0000	100.00
43.5	420,863		0.0000	1.0000	100.00
44.5	384,974		0.0000	1.0000	100.00
45.5	363,636		0.0000	1.0000	100.00
46.5	327,782		0.0000	1.0000	100.00
47.5	297,794		0.0000	1.0000	100.00
48.5	295,810		0.0000	1.0000	100.00
49.5	278,748		0.0000	1.0000	100.00
50.5	261,885		0.0000	1.0000	100.00
51.5	257,771		0.0000	1.0000	100.00
52.5	249,778		0.0000	1.0000	100.00
53.5	239,099		0.0000	1.0000	100.00
54.5	240,274		0.0000	1.0000	100.00
55.5	223,582		0.0000	1.0000	100.00
56.5	216,603		0.0000	1.0000	100.00
57.5	221,425		0.0000	1.0000	100.00
58.5	227,870		0.0000	1.0000	100.00
59.5	177,547		0.0000	1.0000	100.00
60.5	177,624		0.0000	1.0000	100.00
61.5	177,675		0.0000	1.0000	100.00
62.5	164,722		0.0000	1.0000	100.00
63.5	132,653		0.0000	1.0000	100.00
64.5	127,094		0.0000	1.0000	100.00
65.5	132,045		0.0000	1.0000	100.00
66.5	98,428		0.0000	1.0000	100.00
67.5	57,570		0.0000	1.0000	100.00
68.5	60,575		0.0000	1.0000	100.00
69.5	55,813		0.0000	1.0000	100.00
70.5	56,791		0.0000	1.0000	100.00
71.5	62,889		0.0000	1.0000	100.00
72.5	62,625		0.0000	1.0000	100.00
73.5	61,853		0.0000	1.0000	100.00
74.5	58,961		0.0000	1.0000	100.00
75.5	64,601		0.0000	1.0000	100.00
76.5	64,694		0.0000	1.0000	100.00
77.5	64,694		0.0000	1.0000	100.00
78.5	64,231		0.0000	1.0000	100.00

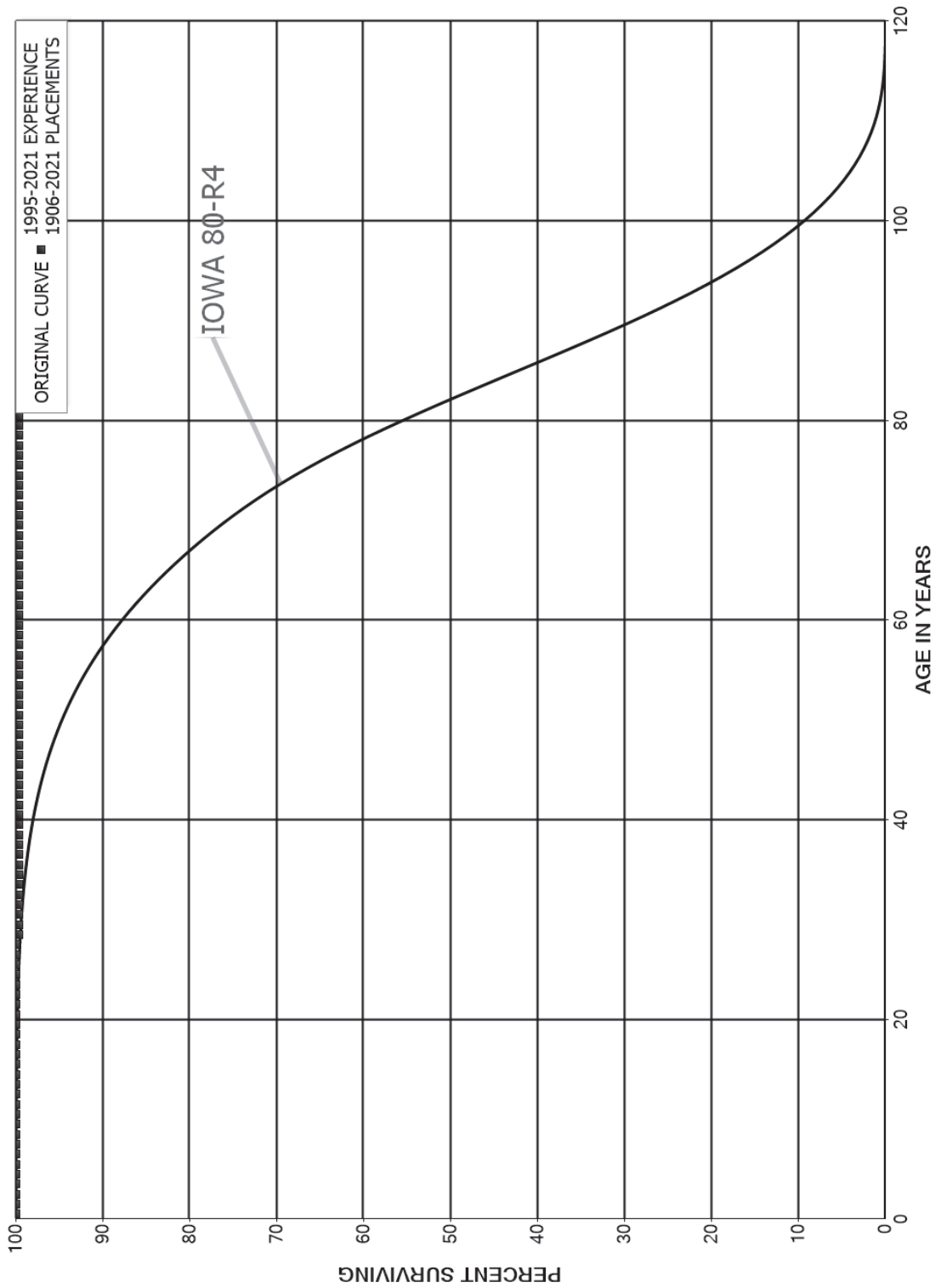
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 350.30 REMOVING PROPERTY OF OTHERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2007			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	64,247		0.0000	1.0000	100.00
80.5	63,921		0.0000	1.0000	100.00
81.5	62,012		0.0000	1.0000	100.00
82.5	61,966		0.0000	1.0000	100.00
83.5	64,144		0.0000	1.0000	100.00
84.5	61,889	28	0.0004	0.9996	100.00
85.5	55,417		0.0000	1.0000	99.96
86.5	54,735		0.0000	1.0000	99.96
87.5	54,674		0.0000	1.0000	99.96
88.5	54,625		0.0000	1.0000	99.96
89.5	54,562		0.0000	1.0000	99.96
90.5	54,224		0.0000	1.0000	99.96
91.5	48,408		0.0000	1.0000	99.96
92.5	43,457		0.0000	1.0000	99.96
93.5	41,340		0.0000	1.0000	99.96
94.5	38,649		0.0000	1.0000	99.96
95.5	33,345		0.0000	1.0000	99.96
96.5	19,322		0.0000	1.0000	99.96
97.5	18,372		0.0000	1.0000	99.96
98.5	12,274		0.0000	1.0000	99.96
99.5	12,274		0.0000	1.0000	99.96
100.5	12,274		0.0000	1.0000	99.96
101.5	11,228		0.0000	1.0000	99.96
102.5	5,588		0.0000	1.0000	99.96
103.5	5,496		0.0000	1.0000	99.96
104.5	5,496		0.0000	1.0000	99.96
105.5	5,496		0.0000	1.0000	99.96
106.5	5,480		0.0000	1.0000	99.96
107.5	5,349		0.0000	1.0000	99.96
108.5	5,349		0.0000	1.0000	99.96
109.5	5,349		0.0000	1.0000	99.96
110.5	2,791		0.0000	1.0000	99.96
111.5	17		0.0000	1.0000	99.96
112.5	17		0.0000	1.0000	99.96
113.5	17		0.0000	1.0000	99.96
114.5	2		0.0000	1.0000	99.96
115.5					99.96

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 350.40 LAND RIGHTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 350.40 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,746,043		0.0000	1.0000	100.00
0.5	15,139,159		0.0000	1.0000	100.00
1.5	14,948,123		0.0000	1.0000	100.00
2.5	14,097,458		0.0000	1.0000	100.00
3.5	13,915,455		0.0000	1.0000	100.00
4.5	14,150,025		0.0000	1.0000	100.00
5.5	10,899,594	2,335	0.0002	0.9998	100.00
6.5	10,177,179		0.0000	1.0000	99.98
7.5	10,444,993		0.0000	1.0000	99.98
8.5	10,347,785		0.0000	1.0000	99.98
9.5	10,670,776		0.0000	1.0000	99.98
10.5	11,278,140		0.0000	1.0000	99.98
11.5	8,656,947		0.0000	1.0000	99.98
12.5	8,679,978		0.0000	1.0000	99.98
13.5	7,163,324		0.0000	1.0000	99.98
14.5	6,712,848		0.0000	1.0000	99.98
15.5	5,350,835		0.0000	1.0000	99.98
16.5	5,449,600		0.0000	1.0000	99.98
17.5	5,614,325		0.0000	1.0000	99.98
18.5	5,349,477		0.0000	1.0000	99.98
19.5	5,552,383		0.0000	1.0000	99.98
20.5	5,743,022		0.0000	1.0000	99.98
21.5	5,739,833		0.0000	1.0000	99.98
22.5	5,596,181		0.0000	1.0000	99.98
23.5	5,639,944		0.0000	1.0000	99.98
24.5	5,344,536		0.0000	1.0000	99.98
25.5	5,390,373		0.0000	1.0000	99.98
26.5	4,756,320		0.0000	1.0000	99.98
27.5	4,307,664	13,465	0.0031	0.9969	99.98
28.5	4,374,285		0.0000	1.0000	99.67
29.5	4,485,385		0.0000	1.0000	99.67
30.5	4,431,080		0.0000	1.0000	99.67
31.5	4,215,733		0.0000	1.0000	99.67
32.5	4,235,576		0.0000	1.0000	99.67
33.5	4,100,022		0.0000	1.0000	99.67
34.5	3,703,720		0.0000	1.0000	99.67
35.5	3,927,779		0.0000	1.0000	99.67
36.5	3,572,450		0.0000	1.0000	99.67
37.5	3,277,924	931	0.0003	0.9997	99.67
38.5	2,934,322		0.0000	1.0000	99.64

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 350.40 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,714,168		0.0000	1.0000	99.64
40.5	2,678,409		0.0000	1.0000	99.64
41.5	2,571,865		0.0000	1.0000	99.64
42.5	2,601,721		0.0000	1.0000	99.64
43.5	2,500,605		0.0000	1.0000	99.64
44.5	2,348,740		0.0000	1.0000	99.64
45.5	2,226,383		0.0000	1.0000	99.64
46.5	2,029,067		0.0000	1.0000	99.64
47.5	1,857,112		0.0000	1.0000	99.64
48.5	1,809,273		0.0000	1.0000	99.64
49.5	1,711,437		0.0000	1.0000	99.64
50.5	1,614,744		0.0000	1.0000	99.64
51.5	1,591,154		0.0000	1.0000	99.64
52.5	1,545,318		0.0000	1.0000	99.64
53.5	1,485,017		0.0000	1.0000	99.64
54.5	1,491,751		0.0000	1.0000	99.64
55.5	1,387,185		0.0000	1.0000	99.64
56.5	1,223,729		0.0000	1.0000	99.64
57.5	1,249,751		0.0000	1.0000	99.64
58.5	1,189,045		0.0000	1.0000	99.64
59.5	1,148,095		0.0000	1.0000	99.64
60.5	1,144,760		0.0000	1.0000	99.64
61.5	1,035,595		0.0000	1.0000	99.64
62.5	772,991		0.0000	1.0000	99.64
63.5	751,858		0.0000	1.0000	99.64
64.5	367,567		0.0000	1.0000	99.64
65.5	392,577		0.0000	1.0000	99.64
66.5	400,682		0.0000	1.0000	99.64
67.5	393,174		0.0000	1.0000	99.64
68.5	410,405		0.0000	1.0000	99.64
69.5	383,708		0.0000	1.0000	99.64
70.5	387,855		0.0000	1.0000	99.64
71.5	368,896		0.0000	1.0000	99.64
72.5	367,380		0.0000	1.0000	99.64
73.5	354,676		0.0000	1.0000	99.64
74.5	338,094		0.0000	1.0000	99.64
75.5	370,436		0.0000	1.0000	99.64
76.5	370,965		0.0000	1.0000	99.64
77.5	370,965		0.0000	1.0000	99.64
78.5	368,314		0.0000	1.0000	99.64

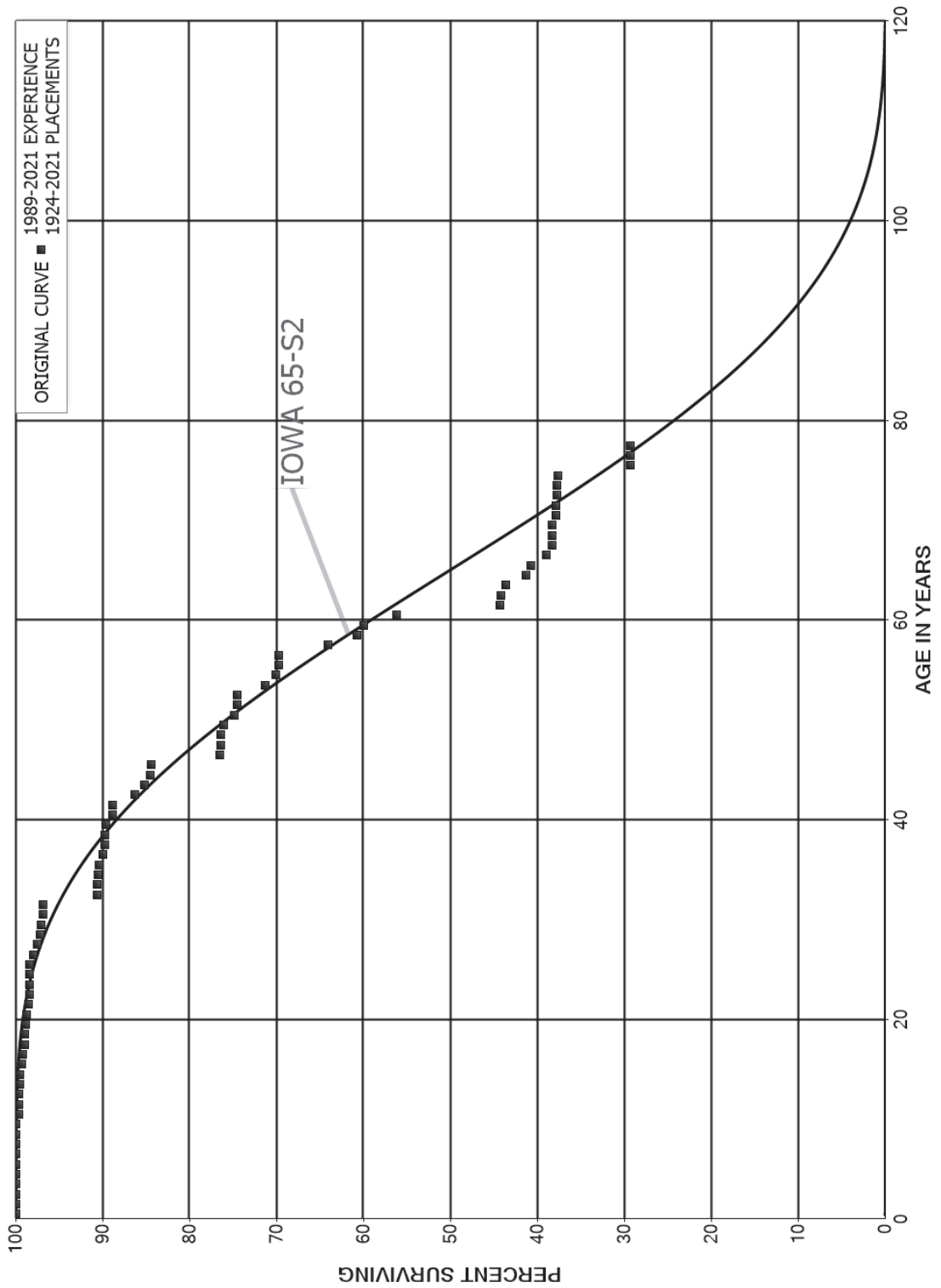
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 350.40 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	368,406		0.0000	1.0000	99.64
80.5	366,535		0.0000	1.0000	99.64
81.5	355,586		0.0000	1.0000	99.64
82.5	355,327	26	0.0001	0.9999	99.64
83.5	367,787		0.0000	1.0000	99.63
84.5	354,857		0.0000	1.0000	99.63
85.5	317,903		0.0000	1.0000	99.63
86.5	313,995		0.0000	1.0000	99.63
87.5	313,642		0.0000	1.0000	99.63
88.5	313,364		0.0000	1.0000	99.63
89.5	313,000		0.0000	1.0000	99.63
90.5	311,064		0.0000	1.0000	99.63
91.5	277,716		0.0000	1.0000	99.63
92.5	249,325		0.0000	1.0000	99.63
93.5	237,187		0.0000	1.0000	99.63
94.5	221,757		0.0000	1.0000	99.63
95.5	191,339		0.0000	1.0000	99.63
96.5	110,929		0.0000	1.0000	99.63
97.5	105,323		0.0000	1.0000	99.63
98.5	70,381		0.0000	1.0000	99.63
99.5	70,381		0.0000	1.0000	99.63
100.5	70,381		0.0000	1.0000	99.63
101.5	64,383		0.0000	1.0000	99.63
102.5	32,041		0.0000	1.0000	99.63
103.5	31,512		0.0000	1.0000	99.63
104.5	31,512		0.0000	1.0000	99.63
105.5	31,512		0.0000	1.0000	99.63
106.5	31,420		0.0000	1.0000	99.63
107.5	30,674		0.0000	1.0000	99.63
108.5	30,674		0.0000	1.0000	99.63
109.5	30,674		0.0000	1.0000	99.63
110.5	16,004		0.0000	1.0000	99.63
111.5	97		0.0000	1.0000	99.63
112.5	97		0.0000	1.0000	99.63
113.5	97		0.0000	1.0000	99.63
114.5	12		0.0000	1.0000	99.63
115.5					99.63

AVISTA CORPORATION  
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AVISTA CORPORATION  
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ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,308,731		0.0000	1.0000	100.00
0.5	25,622,537		0.0000	1.0000	100.00
1.5	23,131,158	1,605	0.0001	0.9999	100.00
2.5	24,137,841		0.0000	1.0000	99.99
3.5	23,449,307	14,335	0.0006	0.9994	99.99
4.5	22,796,618	145	0.0000	1.0000	99.93
5.5	22,037,476	620	0.0000	1.0000	99.93
6.5	21,701,386		0.0000	1.0000	99.93
7.5	19,072,810	429	0.0000	1.0000	99.93
8.5	17,130,167		0.0000	1.0000	99.93
9.5	15,965,330	47,587	0.0030	0.9970	99.93
10.5	15,905,310	191	0.0000	1.0000	99.63
11.5	15,230,041		0.0000	1.0000	99.63
12.5	15,024,324	20,907	0.0014	0.9986	99.63
13.5	14,608,958	952	0.0001	0.9999	99.49
14.5	13,203,092	24,669	0.0019	0.9981	99.48
15.5	12,478,948	22,102	0.0018	0.9982	99.30
16.5	10,411,590	23,758	0.0023	0.9977	99.12
17.5	8,502,515		0.0000	1.0000	98.89
18.5	8,441,825	8,862	0.0010	0.9990	98.89
19.5	8,178,791	4,922	0.0006	0.9994	98.79
20.5	8,126,810	16,100	0.0020	0.9980	98.73
21.5	7,068,184	8,147	0.0012	0.9988	98.54
22.5	6,710,456		0.0000	1.0000	98.42
23.5	6,719,750	410	0.0001	0.9999	98.42
24.5	6,236,376	3,087	0.0005	0.9995	98.42
25.5	5,476,119	26,173	0.0048	0.9952	98.37
26.5	5,386,984	24,473	0.0045	0.9955	97.90
27.5	5,297,789	16,945	0.0032	0.9968	97.45
28.5	4,627,389	5,542	0.0012	0.9988	97.14
29.5	4,725,154	9,851	0.0021	0.9979	97.02
30.5	4,325,768	1,200	0.0003	0.9997	96.82
31.5	4,215,743	268,765	0.0638	0.9362	96.79
32.5	3,953,912	164	0.0000	1.0000	90.62
33.5	3,966,817	7,323	0.0018	0.9982	90.62
34.5	3,782,550	2,934	0.0008	0.9992	90.45
35.5	2,426,923	11,616	0.0048	0.9952	90.38
36.5	1,498,128	3,128	0.0021	0.9979	89.95
37.5	1,500,742	607	0.0004	0.9996	89.76
38.5	986,500	652	0.0007	0.9993	89.73

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ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1989-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	969,804	8,635	0.0089	0.9911	89.67	
40.5	975,643	969	0.0010	0.9990	88.87	
41.5	860,909	23,793	0.0276	0.9724	88.78	
42.5	837,117	10,655	0.0127	0.9873	86.33	
43.5	824,980	6,499	0.0079	0.9921	85.23	
44.5	729,888	1,814	0.0025	0.9975	84.56	
45.5	666,152	61,623	0.0925	0.9075	84.35	
46.5	480,969	1,085	0.0023	0.9977	76.54	
47.5	494,794	79	0.0002	0.9998	76.37	
48.5	470,426	2,062	0.0044	0.9956	76.36	
49.5	408,050	6,104	0.0150	0.9850	76.02	
50.5	397,473	2,246	0.0057	0.9943	74.89	
51.5	389,062		0.0000	1.0000	74.46	
52.5	383,309	16,517	0.0431	0.9569	74.46	
53.5	361,117	6,035	0.0167	0.9833	71.26	
54.5	355,082	1,933	0.0054	0.9946	70.06	
55.5	345,945		0.0000	1.0000	69.68	
56.5	344,727	27,913	0.0810	0.9190	69.68	
57.5	316,814	16,311	0.0515	0.9485	64.04	
58.5	299,862	3,626	0.0121	0.9879	60.74	
59.5	294,822	19,025	0.0645	0.9355	60.01	
60.5	276,302	58,469	0.2116	0.7884	56.14	
61.5	216,675	339	0.0016	0.9984	44.26	
62.5	210,967	2,864	0.0136	0.9864	44.19	
63.5	200,756	10,408	0.0518	0.9482	43.59	
64.5	189,081	2,537	0.0134	0.9866	41.33	
65.5	183,190	8,222	0.0449	0.9551	40.77	
66.5	168,571	2,772	0.0164	0.9836	38.94	
67.5	164,514		0.0000	1.0000	38.30	
68.5	163,721		0.0000	1.0000	38.30	
69.5	77,313	890	0.0115	0.9885	38.30	
70.5	71,905		0.0000	1.0000	37.86	
71.5	71,707	193	0.0027	0.9973	37.86	
72.5	69,752		0.0000	1.0000	37.76	
73.5	33,220	95	0.0029	0.9971	37.76	
74.5	33,125	7,320	0.2210	0.7790	37.65	
75.5	25,806		0.0000	1.0000	29.33	
76.5	25,654		0.0000	1.0000	29.33	
77.5	25,654		0.0000	1.0000	29.33	
78.5	25,654		0.0000	1.0000	29.33	

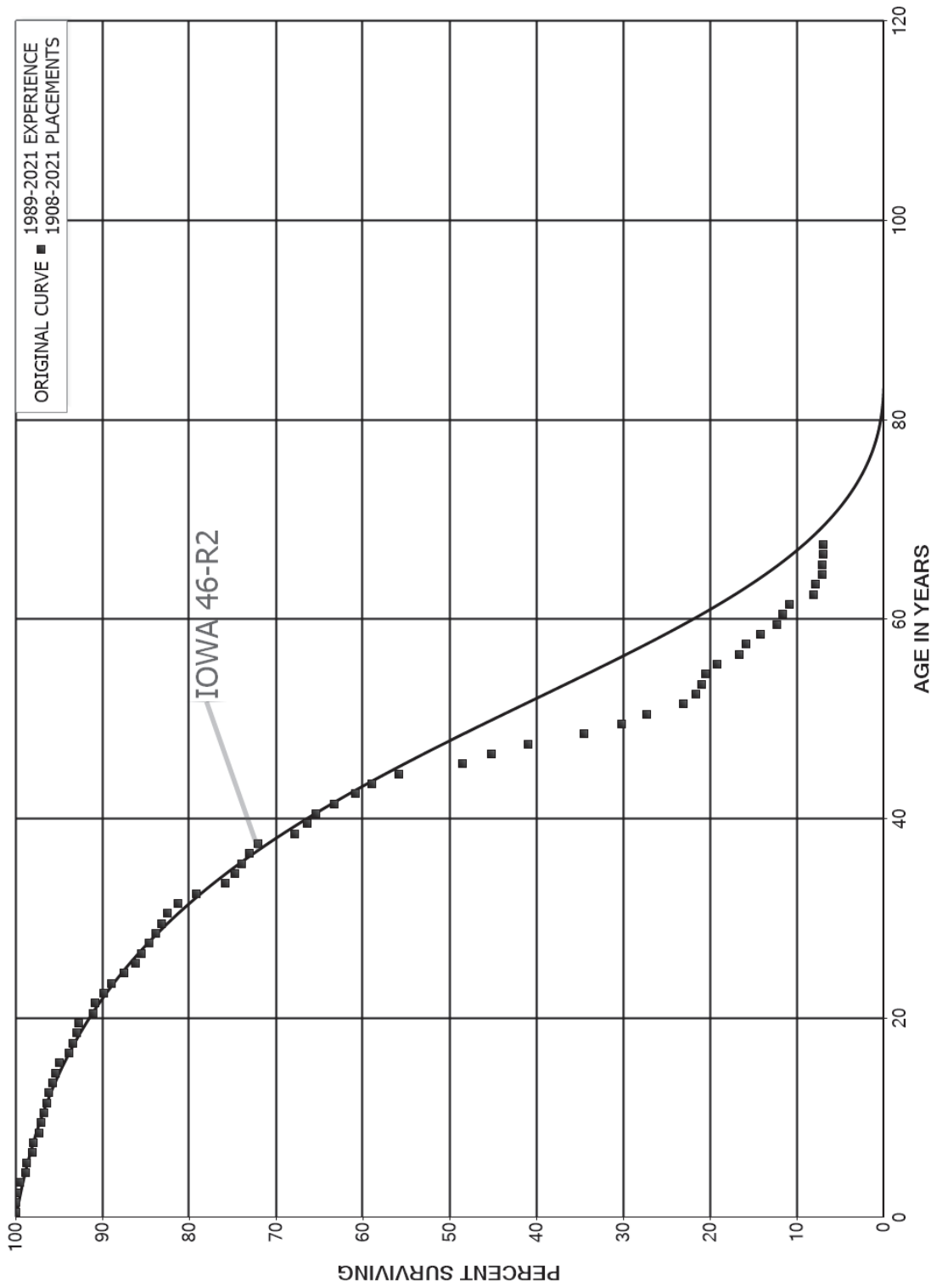
AVISTA CORPORATION  
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ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	24,767		0.0000	1.0000	29.33
80.5	24,767		0.0000	1.0000	29.33
81.5	4,295		0.0000	1.0000	29.33
82.5					29.33

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AVISTA CORPORATION  
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ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	330,006,542	1,380	0.0000	1.0000	100.00
0.5	287,448,604	109,554	0.0004	0.9996	100.00
1.5	258,670,038	190,172	0.0007	0.9993	99.96
2.5	239,553,226	916,410	0.0038	0.9962	99.89
3.5	234,374,186	1,499,995	0.0064	0.9936	99.51
4.5	240,760,067	386,112	0.0016	0.9984	98.87
5.5	231,160,199	1,487,425	0.0064	0.9936	98.71
6.5	222,294,534	402,926	0.0018	0.9982	98.08
7.5	207,111,978	1,232,812	0.0060	0.9940	97.90
8.5	203,022,890	534,767	0.0026	0.9974	97.31
9.5	192,859,996	733,536	0.0038	0.9962	97.06
10.5	185,283,993	505,911	0.0027	0.9973	96.69
11.5	168,109,294	370,094	0.0022	0.9978	96.43
12.5	163,588,352	861,966	0.0053	0.9947	96.21
13.5	157,893,728	521,214	0.0033	0.9967	95.71
14.5	149,094,821	729,105	0.0049	0.9951	95.39
15.5	137,331,685	1,555,280	0.0113	0.9887	94.92
16.5	125,326,806	548,981	0.0044	0.9956	93.85
17.5	111,293,082	613,698	0.0055	0.9945	93.44
18.5	102,938,945	207,532	0.0020	0.9980	92.92
19.5	99,522,996	1,787,624	0.0180	0.9820	92.73
20.5	92,082,130	254,480	0.0028	0.9972	91.07
21.5	88,474,667	913,314	0.0103	0.9897	90.82
22.5	83,303,216	822,744	0.0099	0.9901	89.88
23.5	81,016,652	1,380,851	0.0170	0.9830	88.99
24.5	77,176,965	1,102,535	0.0143	0.9857	87.48
25.5	75,131,475	594,655	0.0079	0.9921	86.23
26.5	72,763,550	808,608	0.0111	0.9889	85.54
27.5	68,228,937	648,552	0.0095	0.9905	84.59
28.5	64,546,234	445,547	0.0069	0.9931	83.79
29.5	65,836,731	569,567	0.0087	0.9913	83.21
30.5	64,604,880	919,309	0.0142	0.9858	82.49
31.5	63,755,366	1,720,252	0.0270	0.9730	81.32
32.5	61,725,415	2,529,718	0.0410	0.9590	79.12
33.5	58,336,814	914,174	0.0157	0.9843	75.88
34.5	55,222,864	513,569	0.0093	0.9907	74.69
35.5	50,735,314	601,204	0.0118	0.9882	74.00
36.5	44,031,418	609,383	0.0138	0.9862	73.12
37.5	33,079,987	1,948,061	0.0589	0.9411	72.11
38.5	27,008,487	565,289	0.0209	0.9791	67.86

AVISTA CORPORATION  
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ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,975,501	402,634	0.0161	0.9839	66.44
40.5	22,085,417	716,707	0.0325	0.9675	65.37
41.5	19,587,755	730,700	0.0373	0.9627	63.25
42.5	17,645,784	577,663	0.0327	0.9673	60.89
43.5	14,235,202	729,651	0.0513	0.9487	58.90
44.5	12,753,984	1,681,903	0.1319	0.8681	55.88
45.5	10,194,023	707,098	0.0694	0.9306	48.51
46.5	8,804,686	823,369	0.0935	0.9065	45.14
47.5	7,899,883	1,236,854	0.1566	0.8434	40.92
48.5	6,540,836	812,750	0.1243	0.8757	34.51
49.5	5,490,956	525,202	0.0956	0.9044	30.23
50.5	4,843,079	753,500	0.1556	0.8444	27.34
51.5	4,065,502	249,801	0.0614	0.9386	23.08
52.5	3,780,918	127,387	0.0337	0.9663	21.66
53.5	3,398,348	76,958	0.0226	0.9774	20.93
54.5	3,287,242	205,196	0.0624	0.9376	20.46
55.5	2,971,624	396,175	0.1333	0.8667	19.18
56.5	2,476,136	111,402	0.0450	0.9550	16.63
57.5	2,220,733	234,334	0.1055	0.8945	15.88
58.5	1,964,815	259,924	0.1323	0.8677	14.20
59.5	1,686,143	97,069	0.0576	0.9424	12.32
60.5	1,589,074	106,537	0.0670	0.9330	11.61
61.5	1,416,883	357,955	0.2526	0.7474	10.84
62.5	870,122	27,775	0.0319	0.9681	8.10
63.5	818,102	82,328	0.1006	0.8994	7.84
64.5	673,911	1,615	0.0024	0.9976	7.05
65.5	684,227	3,497	0.0051	0.9949	7.03
66.5	487,254	2,072	0.0043	0.9957	7.00
67.5	482,646	3,200	0.0066	0.9934	6.97
68.5	479,462	922	0.0019	0.9981	6.92
69.5	204,446	38,478	0.1882	0.8118	6.91
70.5	159,025	7,508	0.0472	0.9528	5.61
71.5	150,169	9,706	0.0646	0.9354	5.34
72.5	140,463	29,263	0.2083	0.7917	5.00
73.5	111,200	26,958	0.2424	0.7576	3.96
74.5	84,242	2,902	0.0344	0.9656	3.00
75.5	81,340	25,583	0.3145	0.6855	2.89
76.5	55,757	45,568	0.8173	0.1827	1.98
77.5	10,189		0.0000	1.0000	0.36
78.5	12,339		0.0000	1.0000	0.36

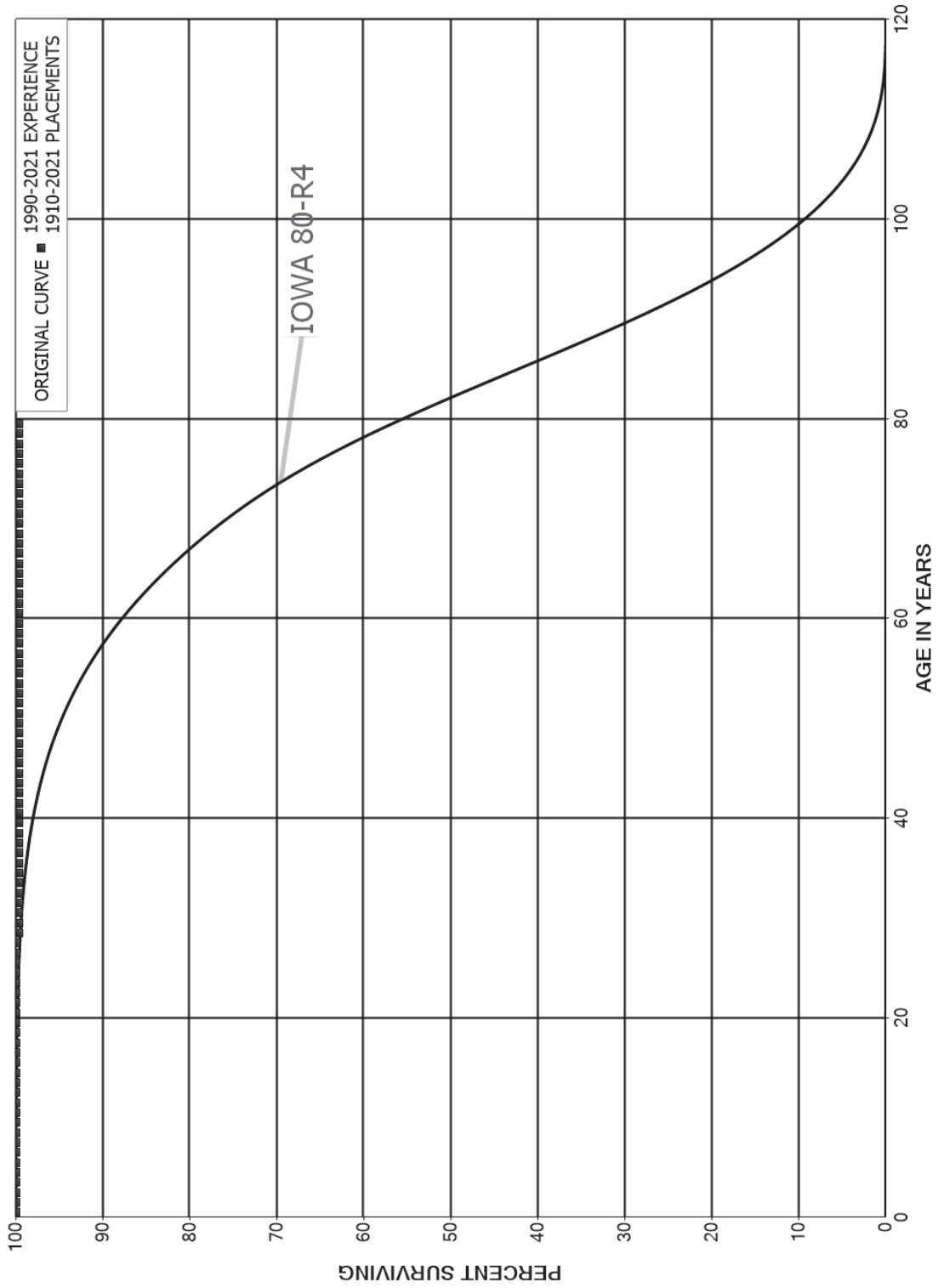
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,339		0.0000	1.0000	0.36
80.5	14,714		0.0000	1.0000	0.36
81.5	14,714		0.0000	1.0000	0.36
82.5	14,714		0.0000	1.0000	0.36
83.5	14,714		0.0000	1.0000	0.36
84.5	14,714		0.0000	1.0000	0.36
85.5	7,327		0.0000	1.0000	0.36
86.5	7,327		0.0000	1.0000	0.36
87.5	7,327		0.0000	1.0000	0.36
88.5	7,327		0.0000	1.0000	0.36
89.5	7,327		0.0000	1.0000	0.36
90.5	7,327		0.0000	1.0000	0.36
91.5	4,525		0.0000	1.0000	0.36
92.5	4,525		0.0000	1.0000	0.36
93.5	4,525		0.0000	1.0000	0.36
94.5	4,525		0.0000	1.0000	0.36
95.5	4,525		0.0000	1.0000	0.36
96.5	4,525		0.0000	1.0000	0.36
97.5	4,525		0.0000	1.0000	0.36
98.5	4,525		0.0000	1.0000	0.36
99.5	4,525		0.0000	1.0000	0.36
100.5	4,525		0.0000	1.0000	0.36
101.5	4,525		0.0000	1.0000	0.36
102.5	4,525		0.0000	1.0000	0.36
103.5	4,525	2,150	0.4751	0.5249	0.36
104.5	2,375		0.0000	1.0000	0.19
105.5	2,375		0.0000	1.0000	0.19
106.5	2,375		0.0000	1.0000	0.19
107.5	2,375	2,375	1.0000		0.19
108.5					

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AVISTA CORPORATION  
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ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 1990-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	447,895		0.0000	1.0000	100.00
0.5	424,099		0.0000	1.0000	100.00
1.5	412,446	234	0.0006	0.9994	100.00
2.5	490,986		0.0000	1.0000	99.94
3.5	792,684		0.0000	1.0000	99.94
4.5	1,071,012		0.0000	1.0000	99.94
5.5	13,923,672		0.0000	1.0000	99.94
6.5	13,944,900		0.0000	1.0000	99.94
7.5	14,513,640		0.0000	1.0000	99.94
8.5	14,503,412		0.0000	1.0000	99.94
9.5	14,506,923		0.0000	1.0000	99.94
10.5	14,518,748		0.0000	1.0000	99.94
11.5	14,517,381		0.0000	1.0000	99.94
12.5	14,527,082		0.0000	1.0000	99.94
13.5	16,173,799		0.0000	1.0000	99.94
14.5	16,468,990		0.0000	1.0000	99.94
15.5	16,468,990		0.0000	1.0000	99.94
16.5	16,553,589		0.0000	1.0000	99.94
17.5	16,602,938		0.0000	1.0000	99.94
18.5	16,704,368		0.0000	1.0000	99.94
19.5	16,694,187		0.0000	1.0000	99.94
20.5	16,687,651		0.0000	1.0000	99.94
21.5	16,679,420		0.0000	1.0000	99.94
22.5	16,670,867		0.0000	1.0000	99.94
23.5	16,667,142		0.0000	1.0000	99.94
24.5	16,657,302		0.0000	1.0000	99.94
25.5	16,650,494		0.0000	1.0000	99.94
26.5	16,657,476		0.0000	1.0000	99.94
27.5	16,631,050	50,309	0.0030	0.9970	99.94
28.5	16,474,051		0.0000	1.0000	99.64
29.5	16,498,570		0.0000	1.0000	99.64
30.5	16,588,741		0.0000	1.0000	99.64
31.5	16,588,446		0.0000	1.0000	99.64
32.5	16,675,586		0.0000	1.0000	99.64
33.5	16,594,449	7,300	0.0004	0.9996	99.64
34.5	16,543,002		0.0000	1.0000	99.60
35.5	16,256,563		0.0000	1.0000	99.60
36.5	15,978,235		0.0000	1.0000	99.60
37.5	3,132,875		0.0000	1.0000	99.60
38.5	3,111,647		0.0000	1.0000	99.60

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ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 1990-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,507,622		0.0000	1.0000	99.60
40.5	2,507,622		0.0000	1.0000	99.60
41.5	2,502,578		0.0000	1.0000	99.60
42.5	2,490,752		0.0000	1.0000	99.60
43.5	2,484,327		0.0000	1.0000	99.60
44.5	2,459,911		0.0000	1.0000	99.60
45.5	794,835		0.0000	1.0000	99.60
46.5	488,929		0.0000	1.0000	99.60
47.5	488,929		0.0000	1.0000	99.60
48.5	404,509		0.0000	1.0000	99.60
49.5	403,793		0.0000	1.0000	99.60
50.5	298,054		0.0000	1.0000	99.60
51.5	297,658		0.0000	1.0000	99.60
52.5	294,261		0.0000	1.0000	99.60
53.5	294,261		0.0000	1.0000	99.60
54.5	294,261		0.0000	1.0000	99.60
55.5	294,261		0.0000	1.0000	99.60
56.5	294,261		0.0000	1.0000	99.60
57.5	294,257		0.0000	1.0000	99.60
58.5	281,842		0.0000	1.0000	99.60
59.5	255,964		0.0000	1.0000	99.60
60.5	258,849		0.0000	1.0000	99.60
61.5	234,283		0.0000	1.0000	99.60
62.5	141,086		0.0000	1.0000	99.60
63.5	141,086		0.0000	1.0000	99.60
64.5	53,128		0.0000	1.0000	99.60
65.5	52,950		0.0000	1.0000	99.60
66.5	18,323		0.0000	1.0000	99.60
67.5	3,064		0.0000	1.0000	99.60
68.5	3,064		0.0000	1.0000	99.60
69.5	3,064		0.0000	1.0000	99.60
70.5	3,064		0.0000	1.0000	99.60
71.5	3,064		0.0000	1.0000	99.60
72.5	3,064		0.0000	1.0000	99.60
73.5	3,064		0.0000	1.0000	99.60
74.5	3,064		0.0000	1.0000	99.60
75.5	3,064		0.0000	1.0000	99.60
76.5	3,064		0.0000	1.0000	99.60
77.5	3,064		0.0000	1.0000	99.60
78.5	3,064		0.0000	1.0000	99.60

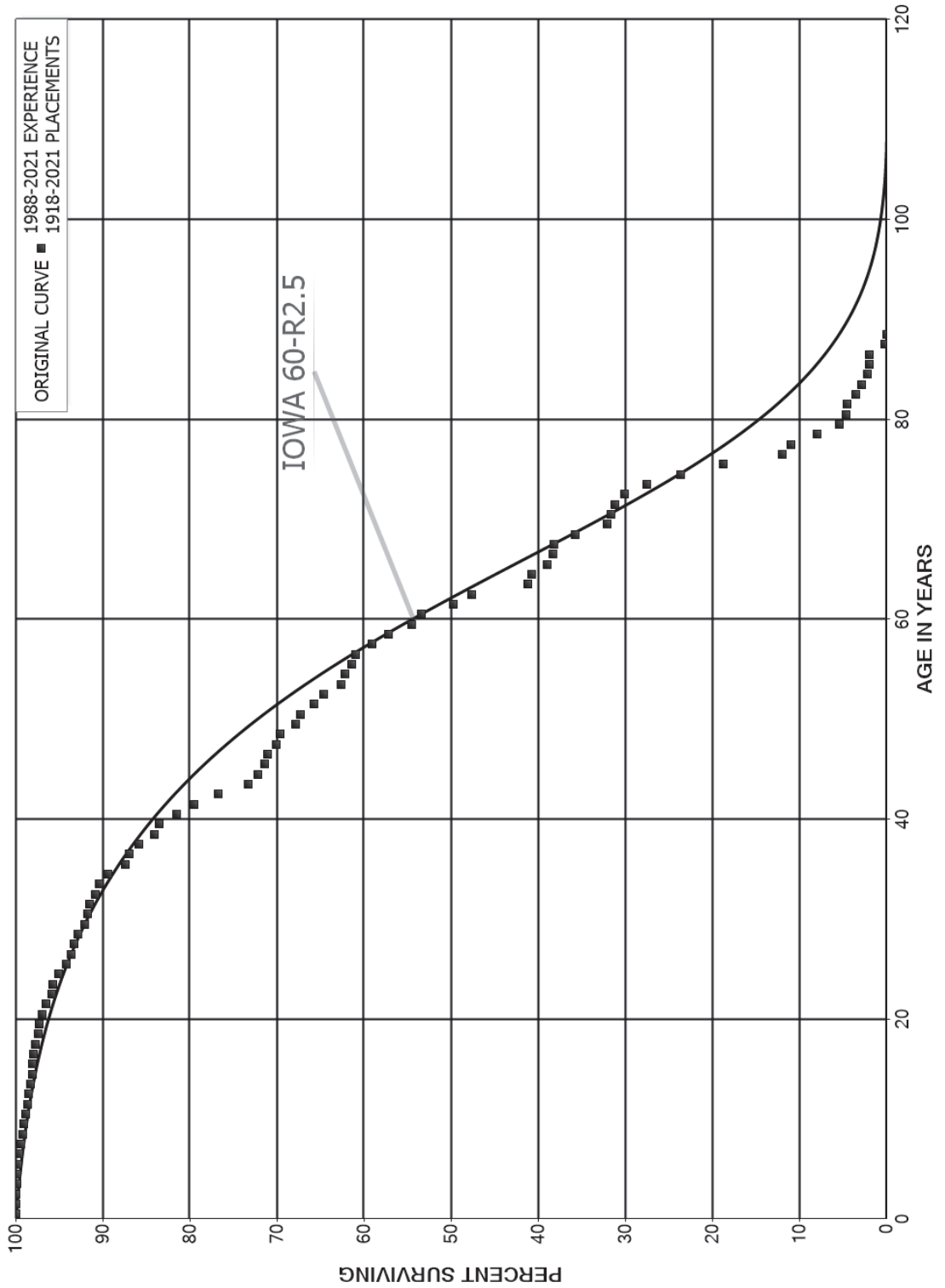
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 1990-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	126,469	15,149	0.1198	0.8802	99.60	
80.5	111,141		0.0000	1.0000	87.67	
81.5	111,141		0.0000	1.0000	87.67	
82.5	111,141		0.0000	1.0000	87.67	
83.5	111,141		0.0000	1.0000	87.67	
84.5	111,141		0.0000	1.0000	87.67	
85.5	111,141		0.0000	1.0000	87.67	
86.5	111,141		0.0000	1.0000	87.67	
87.5	111,141		0.0000	1.0000	87.67	
88.5	111,141		0.0000	1.0000	87.67	
89.5	111,141		0.0000	1.0000	87.67	
90.5	111,141		0.0000	1.0000	87.67	
91.5	111,141		0.0000	1.0000	87.67	
92.5	108,256		0.0000	1.0000	87.67	
93.5	108,256		0.0000	1.0000	87.67	
94.5	108,256		0.0000	1.0000	87.67	
95.5	108,256		0.0000	1.0000	87.67	
96.5	108,256		0.0000	1.0000	87.67	
97.5	108,256		0.0000	1.0000	87.67	
98.5	108,256		0.0000	1.0000	87.67	
99.5	108,256		0.0000	1.0000	87.67	
100.5	108,256		0.0000	1.0000	87.67	
101.5	108,256		0.0000	1.0000	87.67	
102.5	108,256		0.0000	1.0000	87.67	
103.5	108,256		0.0000	1.0000	87.67	
104.5	108,256		0.0000	1.0000	87.67	
105.5	108,256		0.0000	1.0000	87.67	
106.5	108,256		0.0000	1.0000	87.67	
107.5	108,256		0.0000	1.0000	87.67	
108.5	108,256		0.0000	1.0000	87.67	
109.5	108,256		0.0000	1.0000	87.67	
110.5	108,256		0.0000	1.0000	87.67	
111.5					87.67	

AVISTA CORPORATION  
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 ACCOUNT 355.00 POLES AND FIXTURES  
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AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2021			EXPERIENCE BAND 1988-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	301,985,618	1,929	0.0000	1.0000	100.00
0.5	270,803,941	237,326	0.0009	0.9991	100.00
1.5	265,006,560	41,016	0.0002	0.9998	99.91
2.5	255,319,188	155,926	0.0006	0.9994	99.90
3.5	239,672,533	75,464	0.0003	0.9997	99.84
4.5	205,974,013	226,986	0.0011	0.9989	99.80
5.5	193,782,570	98,099	0.0005	0.9995	99.69
6.5	171,922,905	505,454	0.0029	0.9971	99.64
7.5	154,666,350	307,296	0.0020	0.9980	99.35
8.5	146,321,957	198,472	0.0014	0.9986	99.15
9.5	135,129,732	249,487	0.0018	0.9982	99.02
10.5	125,977,037	266,806	0.0021	0.9979	98.84
11.5	123,276,828	128,548	0.0010	0.9990	98.63
12.5	121,272,588	338,770	0.0028	0.9972	98.52
13.5	119,543,955	167,638	0.0014	0.9986	98.25
14.5	95,594,249	85,796	0.0009	0.9991	98.11
15.5	90,400,693	72,101	0.0008	0.9992	98.02
16.5	83,521,193	225,215	0.0027	0.9973	97.94
17.5	69,568,797	184,783	0.0027	0.9973	97.68
18.5	68,941,181	133,383	0.0019	0.9981	97.42
19.5	67,178,440	178,697	0.0027	0.9973	97.23
20.5	66,229,035	325,517	0.0049	0.9951	96.97
21.5	63,240,506	437,175	0.0069	0.9931	96.50
22.5	62,715,435	84,165	0.0013	0.9987	95.83
23.5	61,444,235	386,981	0.0063	0.9937	95.70
24.5	57,603,833	562,597	0.0098	0.9902	95.10
25.5	57,081,730	341,836	0.0060	0.9940	94.17
26.5	52,543,099	197,988	0.0038	0.9962	93.61
27.5	48,851,989	216,663	0.0044	0.9956	93.25
28.5	46,639,346	362,891	0.0078	0.9922	92.84
29.5	45,607,689	193,421	0.0042	0.9958	92.12
30.5	44,970,265	123,852	0.0028	0.9972	91.73
31.5	43,728,743	328,944	0.0075	0.9925	91.47
32.5	42,670,207	199,184	0.0047	0.9953	90.79
33.5	41,568,385	426,868	0.0103	0.9897	90.36
34.5	39,081,067	889,377	0.0228	0.9772	89.43
35.5	28,957,395	140,203	0.0048	0.9952	87.40
36.5	18,786,353	239,514	0.0127	0.9873	86.98
37.5	17,258,275	364,487	0.0211	0.9789	85.87
38.5	15,254,485	104,061	0.0068	0.9932	84.05

AVISTA CORPORATION  
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ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2021			EXPERIENCE BAND 1988-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,677,659	323,762	0.0237	0.9763	83.48
40.5	12,682,301	305,920	0.0241	0.9759	81.50
41.5	11,725,380	408,444	0.0348	0.9652	79.54
42.5	11,053,421	502,337	0.0454	0.9546	76.77
43.5	10,168,314	148,939	0.0146	0.9854	73.28
44.5	9,679,566	106,873	0.0110	0.9890	72.21
45.5	8,945,652	39,837	0.0045	0.9955	71.41
46.5	8,237,574	113,825	0.0138	0.9862	71.09
47.5	7,482,332	49,268	0.0066	0.9934	70.11
48.5	6,450,873	169,231	0.0262	0.9738	69.65
49.5	6,005,517	43,092	0.0072	0.9928	67.82
50.5	5,725,897	135,908	0.0237	0.9763	67.33
51.5	5,513,048	95,805	0.0174	0.9826	65.73
52.5	5,241,537	157,338	0.0300	0.9700	64.59
53.5	4,833,733	35,298	0.0073	0.9927	62.65
54.5	4,689,488	60,907	0.0130	0.9870	62.20
55.5	4,245,949	34,275	0.0081	0.9919	61.39
56.5	3,335,655	98,249	0.0295	0.9705	60.89
57.5	3,229,645	103,353	0.0320	0.9680	59.10
58.5	2,620,507	123,843	0.0473	0.9527	57.21
59.5	2,137,652	44,879	0.0210	0.9790	54.50
60.5	2,054,874	139,805	0.0680	0.9320	53.36
61.5	1,567,276	66,212	0.0422	0.9578	49.73
62.5	1,136,433	152,896	0.1345	0.8655	47.63
63.5	971,087	12,604	0.0130	0.9870	41.22
64.5	665,046	29,269	0.0440	0.9560	40.69
65.5	616,602	9,292	0.0151	0.9849	38.89
66.5	575,207	2,518	0.0044	0.9956	38.31
67.5	455,300	28,545	0.0627	0.9373	38.14
68.5	407,009	41,563	0.1021	0.8979	35.75
69.5	254,800	4,136	0.0162	0.9838	32.10
70.5	250,664	2,839	0.0113	0.9887	31.58
71.5	239,103	8,825	0.0369	0.9631	31.22
72.5	230,277	20,045	0.0870	0.9130	30.07
73.5	210,233	29,718	0.1414	0.8586	27.45
74.5	165,154	33,728	0.2042	0.7958	23.57
75.5	126,795	46,238	0.3647	0.6353	18.76
76.5	80,556	6,673	0.0828	0.9172	11.92
77.5	73,883	20,366	0.2757	0.7243	10.93
78.5	53,517	17,192	0.3212	0.6788	7.92

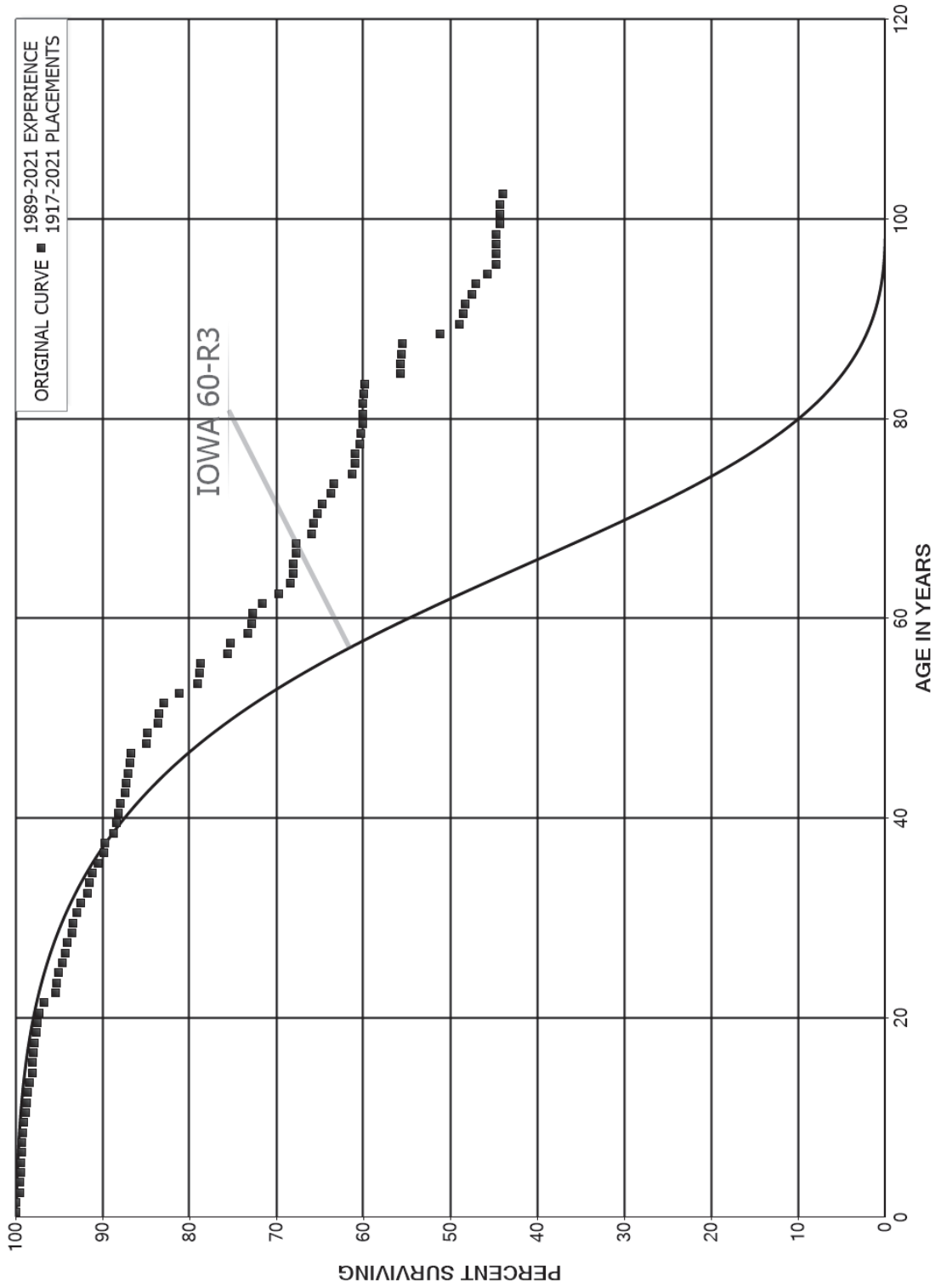
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2021			EXPERIENCE BAND 1988-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	36,325	5,246	0.1444	0.8556	5.37	
80.5	31,079	725	0.0233	0.9767	4.60	
81.5	30,355	6,460	0.2128	0.7872	4.49	
82.5	23,895	4,965	0.2078	0.7922	3.53	
83.5	18,929	4,548	0.2403	0.7597	2.80	
84.5	14,381	867	0.0603	0.9397	2.13	
85.5	13,514	217	0.0161	0.9839	2.00	
86.5	13,297	12,234	0.9200	0.0800	1.97	
87.5	1,064	1,064	1.0000		0.16	
88.5						

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	134,065,892		0.0000	1.0000	100.00
0.5	124,359,727	5,598	0.0000	1.0000	100.00
1.5	120,991,775	586,851	0.0049	0.9951	100.00
2.5	117,191,543	29,054	0.0002	0.9998	99.51
3.5	113,414,258	100,486	0.0009	0.9991	99.49
4.5	113,557,569	23,699	0.0002	0.9998	99.40
5.5	112,024,737	65,236	0.0006	0.9994	99.38
6.5	109,847,641	82,835	0.0008	0.9992	99.32
7.5	105,471,981	80,880	0.0008	0.9992	99.24
8.5	102,530,909	86,865	0.0008	0.9992	99.17
9.5	99,146,396	197,372	0.0020	0.9980	99.08
10.5	95,532,176	186,212	0.0019	0.9981	98.89
11.5	93,757,805	121,297	0.0013	0.9987	98.69
12.5	91,925,938	204,462	0.0022	0.9978	98.57
13.5	89,124,052	216,724	0.0024	0.9976	98.35
14.5	63,093,543	45,812	0.0007	0.9993	98.11
15.5	60,633,538	53,016	0.0009	0.9991	98.04
16.5	57,066,065	86,913	0.0015	0.9985	97.95
17.5	53,651,507	76,917	0.0014	0.9986	97.80
18.5	53,123,165	80,592	0.0015	0.9985	97.66
19.5	51,902,849	129,671	0.0025	0.9975	97.51
20.5	51,503,347	301,778	0.0059	0.9941	97.27
21.5	49,950,291	645,698	0.0129	0.9871	96.70
22.5	49,263,919	63,602	0.0013	0.9987	95.45
23.5	50,795,860	135,071	0.0027	0.9973	95.33
24.5	47,925,380	232,323	0.0048	0.9952	95.07
25.5	48,344,592	159,140	0.0033	0.9967	94.61
26.5	46,955,932	93,507	0.0020	0.9980	94.30
27.5	45,221,466	269,500	0.0060	0.9940	94.11
28.5	43,645,835	97,565	0.0022	0.9978	93.55
29.5	44,880,081	186,139	0.0041	0.9959	93.34
30.5	44,061,689	187,705	0.0043	0.9957	92.96
31.5	44,854,938	425,787	0.0095	0.9905	92.56
32.5	44,002,432	74,327	0.0017	0.9983	91.68
33.5	43,479,038	162,736	0.0037	0.9963	91.53
34.5	42,152,882	337,112	0.0080	0.9920	91.18
35.5	36,396,666	239,319	0.0066	0.9934	90.45
36.5	32,352,450	40,849	0.0013	0.9987	89.86
37.5	19,698,828	213,322	0.0108	0.9892	89.75
38.5	18,000,624	69,698	0.0039	0.9961	88.77

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ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,594,955	55,977	0.0034	0.9966	88.43
40.5	15,987,693	42,659	0.0027	0.9973	88.13
41.5	15,186,664	81,452	0.0054	0.9946	87.90
42.5	14,855,336	30,896	0.0021	0.9979	87.43
43.5	14,271,163	32,924	0.0023	0.9977	87.24
44.5	13,927,140	33,293	0.0024	0.9976	87.04
45.5	13,255,049	22,010	0.0017	0.9983	86.83
46.5	12,222,478	238,923	0.0195	0.9805	86.69
47.5	11,558,787	18,071	0.0016	0.9984	85.00
48.5	11,160,043	167,863	0.0150	0.9850	84.86
49.5	10,791,220	15,356	0.0014	0.9986	83.59
50.5	10,536,706	58,154	0.0055	0.9945	83.47
51.5	10,469,408	234,888	0.0224	0.9776	83.01
52.5	10,266,647	268,394	0.0261	0.9739	81.14
53.5	9,727,499	28,142	0.0029	0.9971	79.02
54.5	9,656,995	11,992	0.0012	0.9988	78.79
55.5	9,411,514	368,789	0.0392	0.9608	78.70
56.5	7,619,684	31,610	0.0041	0.9959	75.61
57.5	7,503,141	197,840	0.0264	0.9736	75.30
58.5	6,791,958	39,963	0.0059	0.9941	73.31
59.5	6,390,198	15,531	0.0024	0.9976	72.88
60.5	6,487,378	95,406	0.0147	0.9853	72.71
61.5	5,405,864	140,547	0.0260	0.9740	71.64
62.5	3,930,695	80,141	0.0204	0.9796	69.77
63.5	3,760,887	13,632	0.0036	0.9964	68.35
64.5	2,854,777	3,850	0.0013	0.9987	68.10
65.5	2,852,697	10,483	0.0037	0.9963	68.01
66.5	2,816,553	3,568	0.0013	0.9987	67.76
67.5	2,680,219	67,549	0.0252	0.9748	67.68
68.5	2,579,591	10,924	0.0042	0.9958	65.97
69.5	2,349,687	14,224	0.0061	0.9939	65.69
70.5	2,335,480	20,622	0.0088	0.9912	65.29
71.5	2,190,831	34,815	0.0159	0.9841	64.72
72.5	2,145,597	8,181	0.0038	0.9962	63.69
73.5	2,134,816	73,975	0.0347	0.9653	63.45
74.5	1,891,581	10,429	0.0055	0.9945	61.25
75.5	1,833,865	445	0.0002	0.9998	60.91
76.5	1,833,420	15,820	0.0086	0.9914	60.89
77.5	1,817,600	3,338	0.0018	0.9982	60.37
78.5	1,814,263	5,300	0.0029	0.9971	60.26

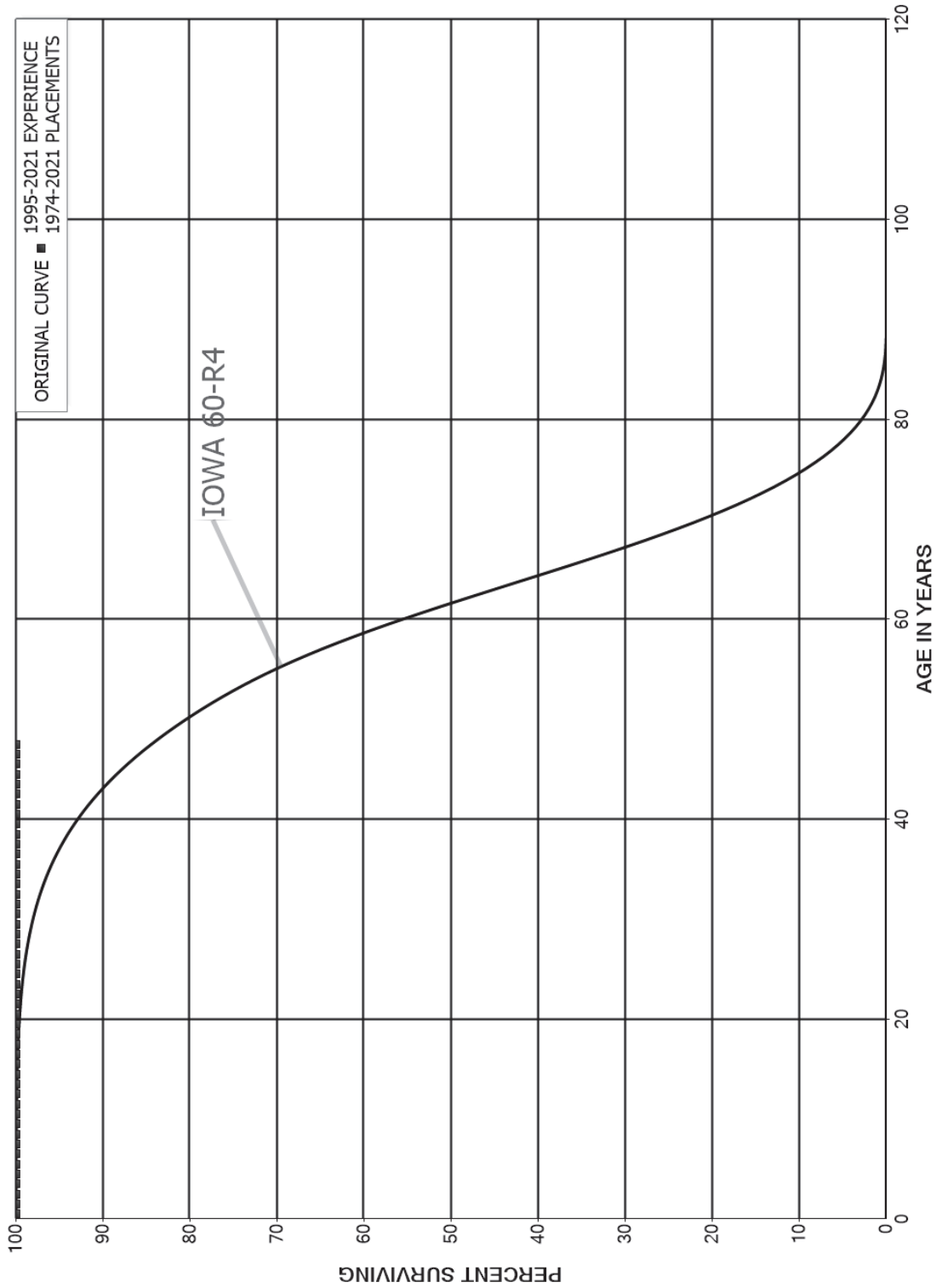
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2021			EXPERIENCE BAND 1989-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,698,562	483	0.0003	0.9997	60.08	
80.5	1,698,053	91	0.0001	0.9999	60.07	
81.5	1,669,270	2,743	0.0016	0.9984	60.06	
82.5	1,666,527	3,011	0.0018	0.9982	59.96	
83.5	1,663,516	115,252	0.0693	0.9307	59.85	
84.5	1,466,038	754	0.0005	0.9995	55.71	
85.5	1,391,231	880	0.0006	0.9994	55.68	
86.5	1,378,305	2,910	0.0021	0.9979	55.64	
87.5	1,375,395	108,705	0.0790	0.9210	55.53	
88.5	1,266,690	54,025	0.0427	0.9573	51.14	
89.5	1,212,665	11,785	0.0097	0.9903	48.96	
90.5	1,182,613	5,629	0.0048	0.9952	48.48	
91.5	1,036,518	16,553	0.0160	0.9840	48.25	
92.5	862,657	8,176	0.0095	0.9905	47.48	
93.5	748,301	20,372	0.0272	0.9728	47.03	
94.5	717,012	16,703	0.0233	0.9767	45.75	
95.5	441,431		0.0000	1.0000	44.68	
96.5	441,431		0.0000	1.0000	44.68	
97.5	323,495		0.0000	1.0000	44.68	
98.5	323,495	2,493	0.0077	0.9923	44.68	
99.5	311,210		0.0000	1.0000	44.34	
100.5	311,210		0.0000	1.0000	44.34	
101.5	240,238	1,808	0.0075	0.9925	44.34	
102.5					44.01	

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 357.00 UNDERGROUND CONDUIT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,968,631		0.0000	1.0000	100.00
0.5	2,551,066		0.0000	1.0000	100.00
1.5	2,443,892		0.0000	1.0000	100.00
2.5	2,443,892		0.0000	1.0000	100.00
3.5	2,443,892		0.0000	1.0000	100.00
4.5	2,431,227		0.0000	1.0000	100.00
5.5	2,431,227		0.0000	1.0000	100.00
6.5	2,431,227		0.0000	1.0000	100.00
7.5	2,049,625		0.0000	1.0000	100.00
8.5	2,083,112		0.0000	1.0000	100.00
9.5	2,232,125		0.0000	1.0000	100.00
10.5	2,232,125		0.0000	1.0000	100.00
11.5	2,232,125		0.0000	1.0000	100.00
12.5	2,232,125		0.0000	1.0000	100.00
13.5	187,785		0.0000	1.0000	100.00
14.5	187,785		0.0000	1.0000	100.00
15.5	187,785		0.0000	1.0000	100.00
16.5	187,827		0.0000	1.0000	100.00
17.5	187,827		0.0000	1.0000	100.00
18.5	464,727		0.0000	1.0000	100.00
19.5	464,727		0.0000	1.0000	100.00
20.5	559,443		0.0000	1.0000	100.00
21.5	556,213		0.0000	1.0000	100.00
22.5	556,054		0.0000	1.0000	100.00
23.5	556,054		0.0000	1.0000	100.00
24.5	556,054		0.0000	1.0000	100.00
25.5	556,054		0.0000	1.0000	100.00
26.5	556,054		0.0000	1.0000	100.00
27.5	555,863		0.0000	1.0000	100.00
28.5	555,863		0.0000	1.0000	100.00
29.5	555,863		0.0000	1.0000	100.00
30.5	555,863		0.0000	1.0000	100.00
31.5	555,863		0.0000	1.0000	100.00
32.5	555,863		0.0000	1.0000	100.00
33.5	555,863		0.0000	1.0000	100.00
34.5	555,863		0.0000	1.0000	100.00
35.5	522,375		0.0000	1.0000	100.00
36.5	373,362		0.0000	1.0000	100.00
37.5	373,362		0.0000	1.0000	100.00
38.5	373,362		0.0000	1.0000	100.00

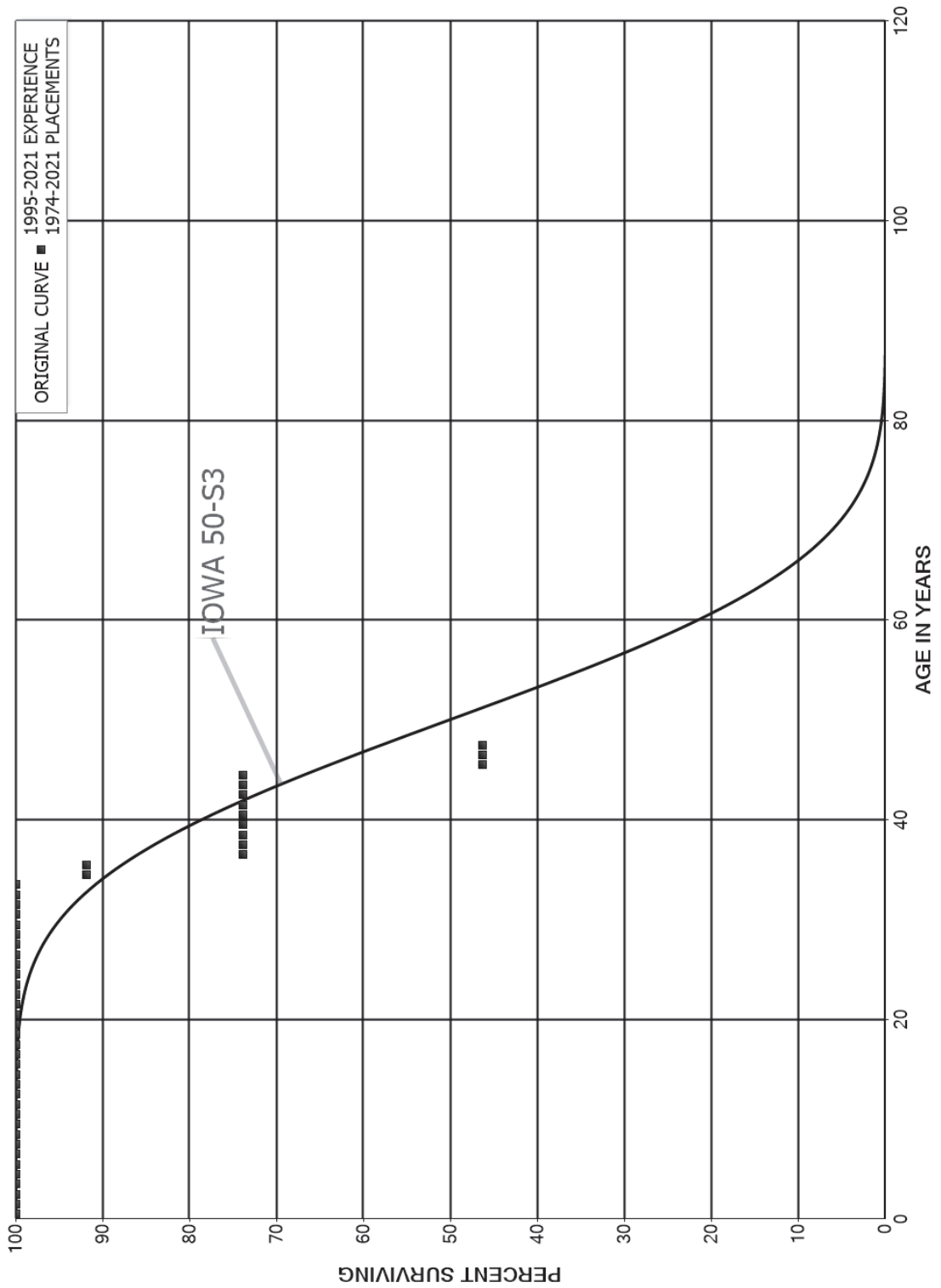
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	373,362		0.0000	1.0000	100.00
40.5	373,362		0.0000	1.0000	100.00
41.5	373,362		0.0000	1.0000	100.00
42.5	373,362		0.0000	1.0000	100.00
43.5	373,320		0.0000	1.0000	100.00
44.5	373,320		0.0000	1.0000	100.00
45.5	96,421		0.0000	1.0000	100.00
46.5	96,421		0.0000	1.0000	100.00
47.5					100.00

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,455,549		0.0000	1.0000	100.00
0.5	1,973,040		0.0000	1.0000	100.00
1.5	1,865,866		0.0000	1.0000	100.00
2.5	1,865,866		0.0000	1.0000	100.00
3.5	1,865,866		0.0000	1.0000	100.00
4.5	1,129,508		0.0000	1.0000	100.00
5.5	1,129,508		0.0000	1.0000	100.00
6.5	1,129,509		0.0000	1.0000	100.00
7.5	1,127,607		0.0000	1.0000	100.00
8.5	1,123,829		0.0000	1.0000	100.00
9.5	1,948,223		0.0000	1.0000	100.00
10.5	1,975,707		0.0000	1.0000	100.00
11.5	1,979,800		0.0000	1.0000	100.00
12.5	1,979,800		0.0000	1.0000	100.00
13.5	859,639		0.0000	1.0000	100.00
14.5	859,639		0.0000	1.0000	100.00
15.5	859,639		0.0000	1.0000	100.00
16.5	859,639		0.0000	1.0000	100.00
17.5	859,262		0.0000	1.0000	100.00
18.5	1,067,069		0.0000	1.0000	100.00
19.5	1,067,069		0.0000	1.0000	100.00
20.5	1,317,533		0.0000	1.0000	100.00
21.5	1,317,209		0.0000	1.0000	100.00
22.5	1,316,979		0.0000	1.0000	100.00
23.5	1,315,267		0.0000	1.0000	100.00
24.5	1,315,267		0.0000	1.0000	100.00
25.5	1,315,267		0.0000	1.0000	100.00
26.5	1,314,243	0	0.0000	1.0000	100.00
27.5	1,314,243		0.0000	1.0000	100.00
28.5	1,314,243		0.0000	1.0000	100.00
29.5	1,314,243		0.0000	1.0000	100.00
30.5	1,314,243		0.0000	1.0000	100.00
31.5	1,314,243		0.0000	1.0000	100.00
32.5	1,314,243		0.0000	1.0000	100.00
33.5	1,314,243	108,000	0.0822	0.9178	100.00
34.5	1,206,243		0.0000	1.0000	91.78
35.5	1,206,243	235,628	0.1953	0.8047	91.78
36.5	381,849		0.0000	1.0000	73.85
37.5	354,365		0.0000	1.0000	73.85
38.5	350,272		0.0000	1.0000	73.85

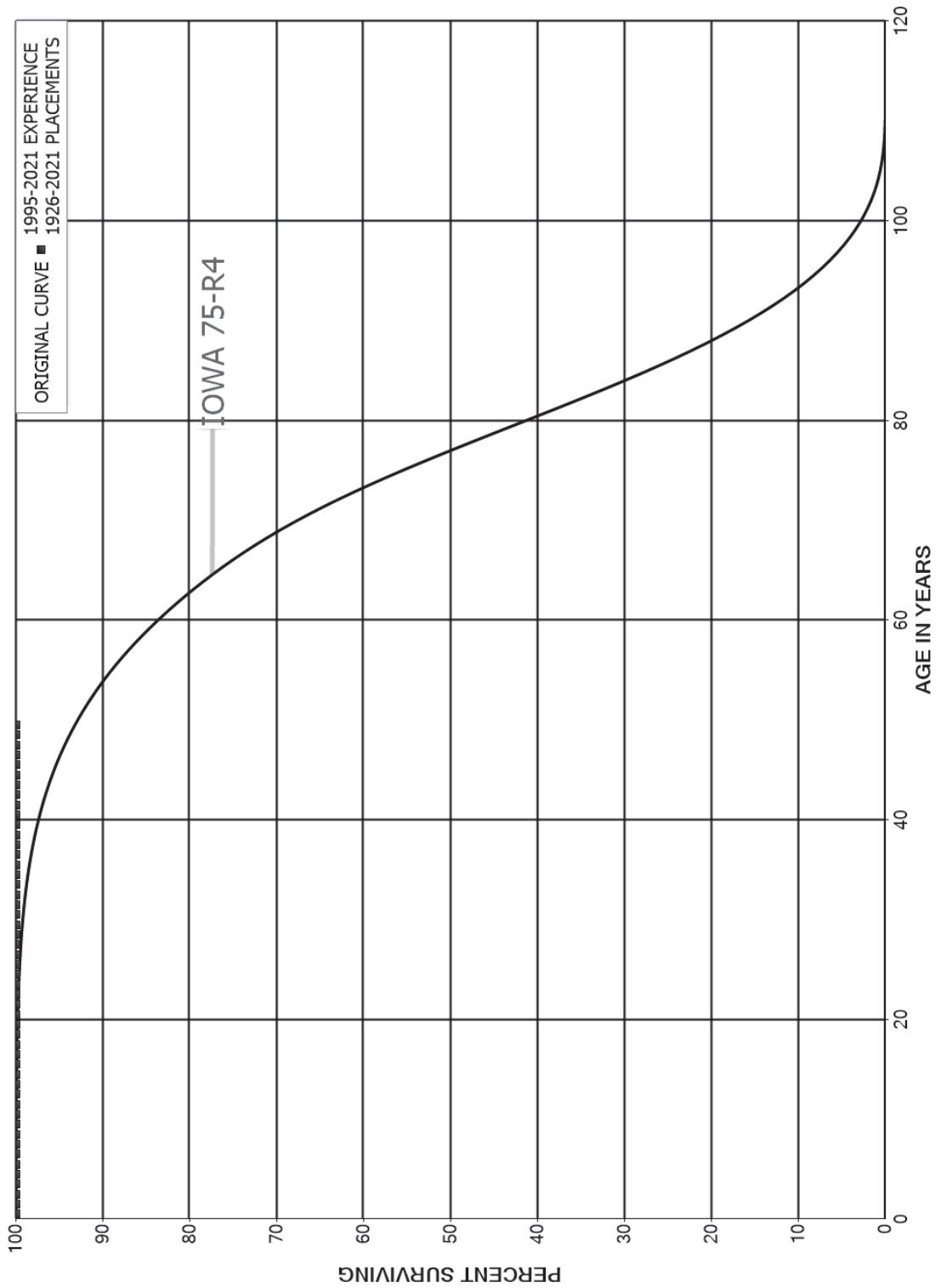
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	350,272		0.0000	1.0000	73.85
40.5	350,272		0.0000	1.0000	73.85
41.5	350,272		0.0000	1.0000	73.85
42.5	350,272		0.0000	1.0000	73.85
43.5	350,272		0.0000	1.0000	73.85
44.5	350,272	130,778	0.3734	0.6266	73.85
45.5	142,465		0.0000	1.0000	46.28
46.5	142,465		0.0000	1.0000	46.28
47.5					46.28

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 359.00 ROADS AND TRAILS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	773,233		0.0000	1.0000	100.00
0.5	358,142		0.0000	1.0000	100.00
1.5	310,730		0.0000	1.0000	100.00
2.5	251,722		0.0000	1.0000	100.00
3.5	249,644		0.0000	1.0000	100.00
4.5	254,902		0.0000	1.0000	100.00
5.5	220,410		0.0000	1.0000	100.00
6.5	234,075		0.0000	1.0000	100.00
7.5	232,059		0.0000	1.0000	100.00
8.5	1,003,113		0.0000	1.0000	100.00
9.5	1,745,873		0.0000	1.0000	100.00
10.5	1,839,984		0.0000	1.0000	100.00
11.5	1,839,984		0.0000	1.0000	100.00
12.5	1,839,984		0.0000	1.0000	100.00
13.5	1,794,583		0.0000	1.0000	100.00
14.5	1,794,583		0.0000	1.0000	100.00
15.5	1,794,583		0.0000	1.0000	100.00
16.5	1,794,583		0.0000	1.0000	100.00
17.5	1,794,583		0.0000	1.0000	100.00
18.5	1,793,648		0.0000	1.0000	100.00
19.5	1,789,707		0.0000	1.0000	100.00
20.5	1,782,139		0.0000	1.0000	100.00
21.5	1,782,139		0.0000	1.0000	100.00
22.5	1,788,042		0.0000	1.0000	100.00
23.5	1,786,245		0.0000	1.0000	100.00
24.5	1,786,245		0.0000	1.0000	100.00
25.5	1,782,074		0.0000	1.0000	100.00
26.5	1,776,609		0.0000	1.0000	100.00
27.5	1,776,609		0.0000	1.0000	100.00
28.5	1,776,113		0.0000	1.0000	100.00
29.5	1,775,862		0.0000	1.0000	100.00
30.5	1,775,862		0.0000	1.0000	100.00
31.5	1,770,605		0.0000	1.0000	100.00
32.5	1,770,605		0.0000	1.0000	100.00
33.5	1,736,693		0.0000	1.0000	100.00
34.5	1,736,807		0.0000	1.0000	100.00
35.5	888,140		0.0000	1.0000	100.00
36.5	100,128		0.0000	1.0000	100.00
37.5	6,017		0.0000	1.0000	100.00
38.5	6,017		0.0000	1.0000	100.00

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,017		0.0000	1.0000	100.00
40.5	6,017		0.0000	1.0000	100.00
41.5	6,114		0.0000	1.0000	100.00
42.5	6,209		0.0000	1.0000	100.00
43.5	6,209		0.0000	1.0000	100.00
44.5	6,209		0.0000	1.0000	100.00
45.5	6,209		0.0000	1.0000	100.00
46.5	6,209		0.0000	1.0000	100.00
47.5	6,209		0.0000	1.0000	100.00
48.5	6,209		0.0000	1.0000	100.00
49.5	306		0.0000	1.0000	100.00
50.5	306		0.0000	1.0000	100.00
51.5	306		0.0000	1.0000	100.00
52.5	306		0.0000	1.0000	100.00
53.5	306		0.0000	1.0000	100.00
54.5	306		0.0000	1.0000	100.00
55.5	306		0.0000	1.0000	100.00
56.5	306		0.0000	1.0000	100.00
57.5	306		0.0000	1.0000	100.00
58.5	306		0.0000	1.0000	100.00
59.5	306		0.0000	1.0000	100.00
60.5	306		0.0000	1.0000	100.00
61.5	192		0.0000	1.0000	100.00
62.5	192		0.0000	1.0000	100.00
63.5	192		0.0000	1.0000	100.00
64.5	12,115		0.0000	1.0000	100.00
65.5	12,115		0.0000	1.0000	100.00
66.5	12,115		0.0000	1.0000	100.00
67.5	12,115		0.0000	1.0000	100.00
68.5	26,148		0.0000	1.0000	100.00
69.5	26,053		0.0000	1.0000	100.00
70.5	26,053		0.0000	1.0000	100.00
71.5	26,053		0.0000	1.0000	100.00
72.5	26,053		0.0000	1.0000	100.00
73.5	26,053		0.0000	1.0000	100.00
74.5	26,053		0.0000	1.0000	100.00
75.5	26,053		0.0000	1.0000	100.00
76.5	26,053		0.0000	1.0000	100.00
77.5	26,053		0.0000	1.0000	100.00
78.5	26,053		0.0000	1.0000	100.00



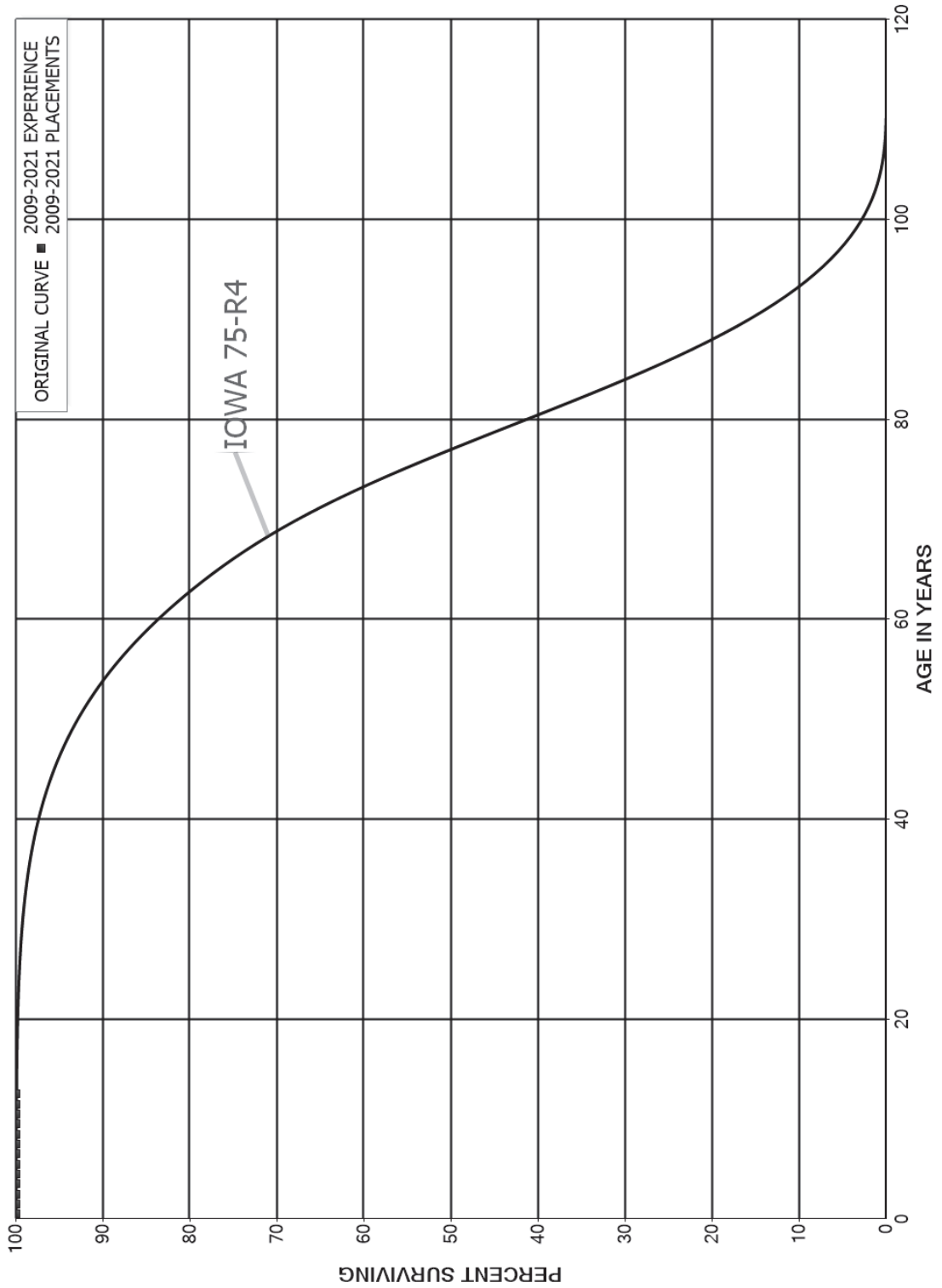
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,053		0.0000	1.0000	100.00
80.5	26,053		0.0000	1.0000	100.00
81.5	26,053		0.0000	1.0000	100.00
82.5	26,053		0.0000	1.0000	100.00
83.5	26,053		0.0000	1.0000	100.00
84.5	26,053		0.0000	1.0000	100.00
85.5	26,053		0.0000	1.0000	100.00
86.5	26,053		0.0000	1.0000	100.00
87.5	26,053		0.0000	1.0000	100.00
88.5	26,053		0.0000	1.0000	100.00
89.5	26,053		0.0000	1.0000	100.00
90.5	26,053		0.0000	1.0000	100.00
91.5	14,130		0.0000	1.0000	100.00
92.5	14,130		0.0000	1.0000	100.00
93.5	14,130		0.0000	1.0000	100.00
94.5	14,130		0.0000	1.0000	100.00
95.5					100.00

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 360.40 LAND - EASEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



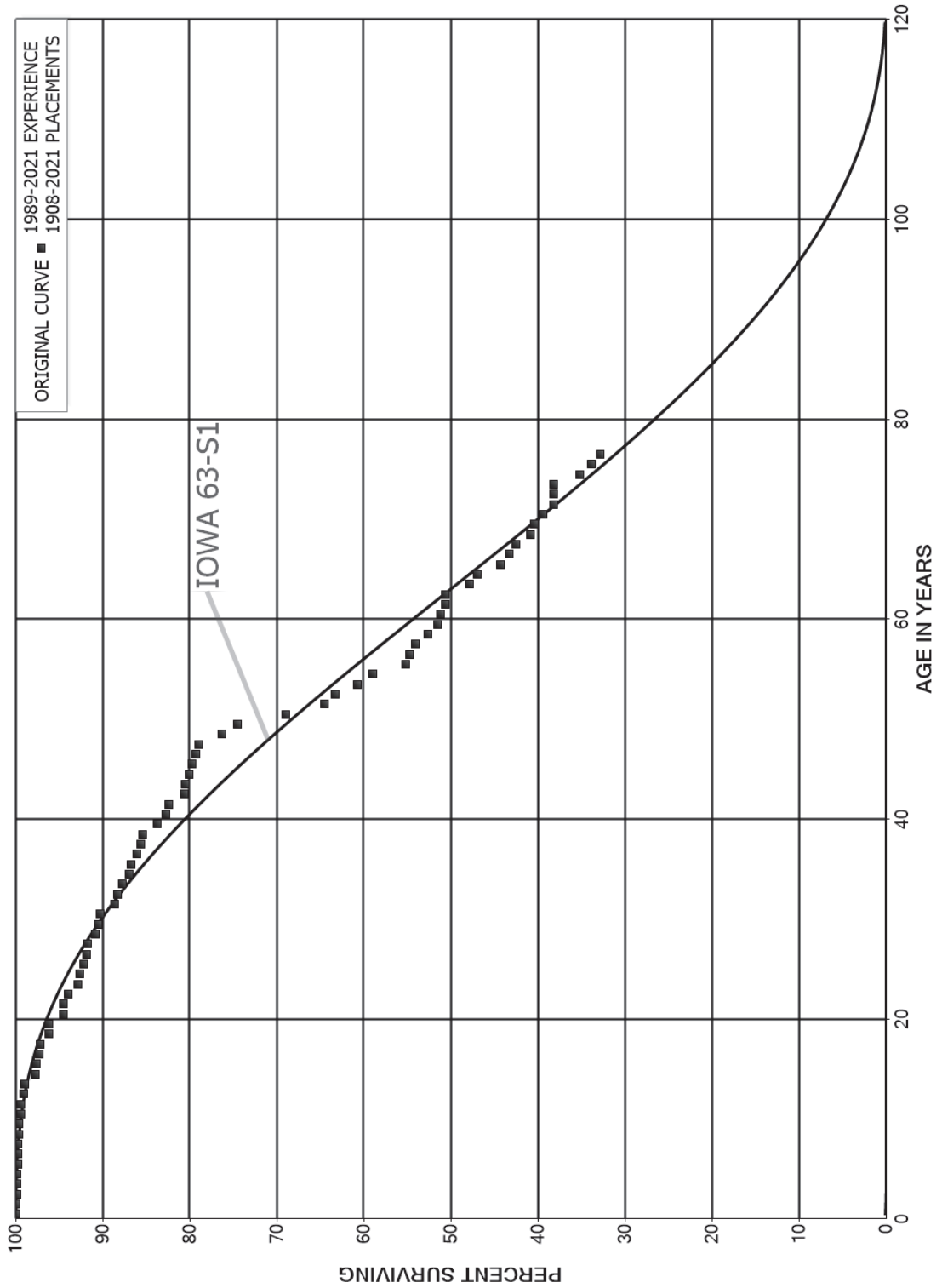
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 360.40 LAND - EASEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2021			EXPERIENCE BAND 2009-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,927,931		0.0000	1.0000	100.00
0.5	3,770,380		0.0000	1.0000	100.00
1.5	3,769,449		0.0000	1.0000	100.00
2.5	2,737,185		0.0000	1.0000	100.00
3.5	2,633,377		0.0000	1.0000	100.00
4.5	2,552,027		0.0000	1.0000	100.00
5.5	2,544,147		0.0000	1.0000	100.00
6.5	2,324,780		0.0000	1.0000	100.00
7.5	2,212,560		0.0000	1.0000	100.00
8.5	1,943,669		0.0000	1.0000	100.00
9.5	1,933,654		0.0000	1.0000	100.00
10.5	1,786,829		0.0000	1.0000	100.00
11.5	58,252		0.0000	1.0000	100.00
12.5					100.00

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,818,854		0.0000	1.0000	100.00
0.5	24,366,002		0.0000	1.0000	100.00
1.5	23,890,802	28,258	0.0012	0.9988	100.00
2.5	22,710,141	3,367	0.0001	0.9999	99.88
3.5	21,264,101	416	0.0000	1.0000	99.87
4.5	18,208,957	18,225	0.0010	0.9990	99.86
5.5	17,458,732	12,686	0.0007	0.9993	99.77
6.5	17,942,984	4,017	0.0002	0.9998	99.69
7.5	17,103,108	5,898	0.0003	0.9997	99.67
8.5	17,415,043	11,610	0.0007	0.9993	99.64
9.5	16,132,038	34,210	0.0021	0.9979	99.57
10.5	13,141,495	1,392	0.0001	0.9999	99.36
11.5	12,743,670	37,370	0.0029	0.9971	99.35
12.5	11,236,937	18,008	0.0016	0.9984	99.06
13.5	10,151,717	118,971	0.0117	0.9883	98.90
14.5	9,481,169	7,602	0.0008	0.9992	97.74
15.5	9,393,329	35,898	0.0038	0.9962	97.66
16.5	9,330,783	15,196	0.0016	0.9984	97.29
17.5	9,242,802	86,657	0.0094	0.9906	97.13
18.5	9,085,899	7,793	0.0009	0.9991	96.22
19.5	8,579,659	147,600	0.0172	0.9828	96.14
20.5	8,123,543	1,237	0.0002	0.9998	94.48
21.5	7,915,328	47,610	0.0060	0.9940	94.47
22.5	6,506,462	71,689	0.0110	0.9890	93.90
23.5	6,331,873	17,303	0.0027	0.9973	92.86
24.5	6,116,701	30,760	0.0050	0.9950	92.61
25.5	5,959,007	18,689	0.0031	0.9969	92.14
26.5	5,640,068	7,672	0.0014	0.9986	91.86
27.5	5,552,780	52,585	0.0095	0.9905	91.73
28.5	5,477,571	22,409	0.0041	0.9959	90.86
29.5	5,222,378	11,946	0.0023	0.9977	90.49
30.5	4,937,450	88,420	0.0179	0.9821	90.28
31.5	4,868,900	18,184	0.0037	0.9963	88.67
32.5	4,731,205	33,947	0.0072	0.9928	88.34
33.5	4,573,573	37,054	0.0081	0.9919	87.70
34.5	3,869,935	10,917	0.0028	0.9972	86.99
35.5	3,788,808	29,762	0.0079	0.9921	86.75
36.5	3,479,850	17,015	0.0049	0.9951	86.06
37.5	3,475,244	9,307	0.0027	0.9973	85.64
38.5	3,228,908	64,380	0.0199	0.9801	85.41

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021			EXPERIENCE BAND 1989-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,588,349	30,119	0.0116	0.9884	83.71	
40.5	2,466,513	9,964	0.0040	0.9960	82.74	
41.5	1,625,036	34,817	0.0214	0.9786	82.40	
42.5	1,459,623	1,898	0.0013	0.9987	80.64	
43.5	1,313,895	8,499	0.0065	0.9935	80.53	
44.5	1,253,768	4,226	0.0034	0.9966	80.01	
45.5	924,566	5,777	0.0062	0.9938	79.74	
46.5	590,709	2,090	0.0035	0.9965	79.24	
47.5	529,657	17,630	0.0333	0.9667	78.96	
48.5	463,745	11,261	0.0243	0.9757	76.34	
49.5	406,855	29,957	0.0736	0.9264	74.48	
50.5	358,621	23,495	0.0655	0.9345	69.00	
51.5	337,081	6,346	0.0188	0.9812	64.48	
52.5	321,879	12,814	0.0398	0.9602	63.26	
53.5	278,369	8,400	0.0302	0.9698	60.74	
54.5	262,643	16,435	0.0626	0.9374	58.91	
55.5	224,542	1,974	0.0088	0.9912	55.23	
56.5	213,632	2,448	0.0115	0.9885	54.74	
57.5	218,058	5,947	0.0273	0.9727	54.11	
58.5	212,200	4,373	0.0206	0.9794	52.64	
59.5	223,981	1,692	0.0076	0.9924	51.55	
60.5	224,413	2,294	0.0102	0.9898	51.16	
61.5	223,804	183	0.0008	0.9992	50.64	
62.5	237,048	13,099	0.0553	0.9447	50.60	
63.5	210,843	3,926	0.0186	0.9814	47.80	
64.5	197,841	11,272	0.0570	0.9430	46.91	
65.5	162,277	3,513	0.0217	0.9783	44.24	
66.5	144,633	2,596	0.0180	0.9820	43.28	
67.5	143,105	5,437	0.0380	0.9620	42.50	
68.5	137,750	1,772	0.0129	0.9871	40.89	
69.5	134,162	3,355	0.0250	0.9750	40.36	
70.5	123,962	3,773	0.0304	0.9696	39.35	
71.5	123,150		0.0000	1.0000	38.16	
72.5	115,030	68	0.0006	0.9994	38.16	
73.5	114,938	8,965	0.0780	0.9220	38.13	
74.5	105,871	3,871	0.0366	0.9634	35.16	
75.5	101,642	3,244	0.0319	0.9681	33.87	
76.5	296,343	767	0.0026	0.9974	32.79	
77.5	294,875		0.0000	1.0000	32.71	
78.5	292,951		0.0000	1.0000	32.71	

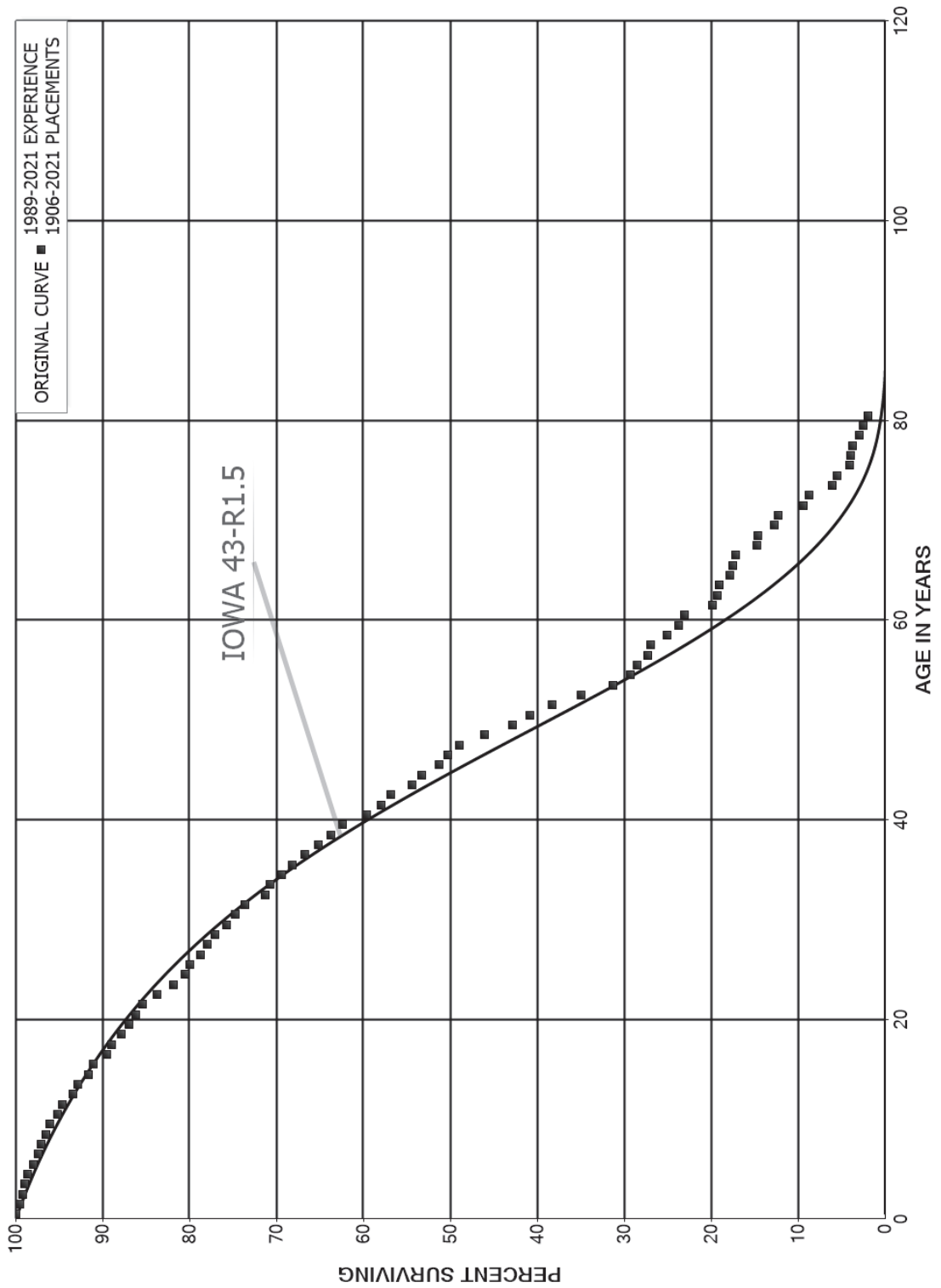
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	292,760		0.0000	1.0000	32.71
80.5	294,952		0.0000	1.0000	32.71
81.5	293,587		0.0000	1.0000	32.71
82.5	293,546		0.0000	1.0000	32.71
83.5	293,546		0.0000	1.0000	32.71
84.5	285,247		0.0000	1.0000	32.71
85.5	279,452		0.0000	1.0000	32.71
86.5	279,309	521	0.0019	0.9981	32.71
87.5	276,209		0.0000	1.0000	32.65
88.5	274,104	2,496	0.0091	0.9909	32.65
89.5	271,608		0.0000	1.0000	32.35
90.5	264,733		0.0000	1.0000	32.35
91.5	261,227		0.0000	1.0000	32.35
92.5	246,069	1,283	0.0052	0.9948	32.35
93.5	244,786		0.0000	1.0000	32.18
94.5	233,433		0.0000	1.0000	32.18
95.5	219,909		0.0000	1.0000	32.18
96.5	210,807		0.0000	1.0000	32.18
97.5	210,807		0.0000	1.0000	32.18
98.5	210,807		0.0000	1.0000	32.18
99.5	210,807		0.0000	1.0000	32.18
100.5	210,807		0.0000	1.0000	32.18
101.5	210,724		0.0000	1.0000	32.18
102.5	210,289		0.0000	1.0000	32.18
103.5	210,289		0.0000	1.0000	32.18
104.5	202,683		0.0000	1.0000	32.18
105.5	201,589		0.0000	1.0000	32.18
106.5	199,161		0.0000	1.0000	32.18
107.5	199,161		0.0000	1.0000	32.18
108.5	199,161		0.0000	1.0000	32.18
109.5	241		0.0000	1.0000	32.18
110.5	241		0.0000	1.0000	32.18
111.5					32.18

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 362.00 STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	151,228,506	132,695	0.0009	0.9991	100.00
0.5	147,063,961	576,943	0.0039	0.9961	99.91
1.5	139,811,948	440,187	0.0031	0.9969	99.52
2.5	126,780,005	365,510	0.0029	0.9971	99.21
3.5	119,125,453	343,088	0.0029	0.9971	98.92
4.5	115,080,127	743,253	0.0065	0.9935	98.64
5.5	111,113,896	694,808	0.0063	0.9937	98.00
6.5	108,838,738	343,204	0.0032	0.9968	97.39
7.5	100,195,946	570,003	0.0057	0.9943	97.08
8.5	101,997,934	477,595	0.0047	0.9953	96.53
9.5	100,031,871	905,142	0.0090	0.9910	96.07
10.5	90,546,888	563,948	0.0062	0.9938	95.21
11.5	86,353,487	1,100,218	0.0127	0.9873	94.61
12.5	79,865,780	497,860	0.0062	0.9938	93.41
13.5	76,750,954	995,721	0.0130	0.9870	92.82
14.5	74,082,222	442,660	0.0060	0.9940	91.62
15.5	70,449,600	1,235,490	0.0175	0.9825	91.07
16.5	65,666,874	420,991	0.0064	0.9936	89.48
17.5	62,187,049	778,396	0.0125	0.9875	88.90
18.5	59,263,330	583,379	0.0098	0.9902	87.79
19.5	57,687,346	491,452	0.0085	0.9915	86.93
20.5	56,383,379	492,368	0.0087	0.9913	86.18
21.5	53,322,844	1,035,804	0.0194	0.9806	85.43
22.5	48,366,172	1,101,300	0.0228	0.9772	83.77
23.5	44,358,022	722,975	0.0163	0.9837	81.87
24.5	42,308,625	295,548	0.0070	0.9930	80.53
25.5	41,132,635	612,400	0.0149	0.9851	79.97
26.5	39,162,901	398,937	0.0102	0.9898	78.78
27.5	37,658,410	465,204	0.0124	0.9876	77.98
28.5	36,739,521	590,487	0.0161	0.9839	77.01
29.5	35,058,935	461,612	0.0132	0.9868	75.77
30.5	32,517,726	510,934	0.0157	0.9843	74.78
31.5	31,471,517	977,737	0.0311	0.9689	73.60
32.5	30,133,591	260,391	0.0086	0.9914	71.32
33.5	29,447,852	555,896	0.0189	0.9811	70.70
34.5	27,039,346	442,223	0.0164	0.9836	69.36
35.5	25,361,803	575,667	0.0227	0.9773	68.23
36.5	23,629,107	519,259	0.0220	0.9780	66.68
37.5	23,468,912	525,108	0.0224	0.9776	65.22
38.5	21,576,752	455,547	0.0211	0.9789	63.76

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,434,354	824,088	0.0447	0.9553	62.41
40.5	16,691,784	468,434	0.0281	0.9719	59.62
41.5	13,111,818	253,394	0.0193	0.9807	57.95
42.5	10,757,635	459,475	0.0427	0.9573	56.83
43.5	9,395,915	198,612	0.0211	0.9789	54.40
44.5	8,549,685	309,947	0.0363	0.9637	53.25
45.5	6,859,852	131,376	0.0192	0.9808	51.32
46.5	5,577,775	149,605	0.0268	0.9732	50.34
47.5	5,035,541	296,288	0.0588	0.9412	48.99
48.5	4,610,849	322,610	0.0700	0.9300	46.10
49.5	3,918,537	190,480	0.0486	0.9514	42.88
50.5	3,561,578	219,334	0.0616	0.9384	40.79
51.5	3,196,959	278,792	0.0872	0.9128	38.28
52.5	2,857,154	296,355	0.1037	0.8963	34.94
53.5	2,255,090	144,473	0.0641	0.9359	31.32
54.5	2,034,527	58,901	0.0290	0.9710	29.31
55.5	1,948,206	81,619	0.0419	0.9581	28.46
56.5	1,839,016	22,375	0.0122	0.9878	27.27
57.5	1,795,999	122,600	0.0683	0.9317	26.94
58.5	1,641,602	90,700	0.0553	0.9447	25.10
59.5	1,567,661	43,660	0.0279	0.9721	23.71
60.5	1,527,248	212,610	0.1392	0.8608	23.05
61.5	1,219,100	33,847	0.0278	0.9722	19.84
62.5	1,386,550	13,301	0.0096	0.9904	19.29
63.5	1,382,420	92,164	0.0667	0.9333	19.11
64.5	1,164,176	21,186	0.0182	0.9818	17.83
65.5	1,118,127	20,268	0.0181	0.9819	17.51
66.5	1,111,018	159,816	0.1438	0.8562	17.19
67.5	949,100	8,396	0.0088	0.9912	14.72
68.5	930,018	120,158	0.1292	0.8708	14.59
69.5	798,980	23,548	0.0295	0.9705	12.70
70.5	602,891	145,788	0.2418	0.7582	12.33
71.5	485,101	30,982	0.0639	0.9361	9.35
72.5	417,132	130,421	0.3127	0.6873	8.75
73.5	286,816	25,944	0.0905	0.9095	6.02
74.5	264,193	67,331	0.2549	0.7451	5.47
75.5	195,065	8,370	0.0429	0.9571	4.08
76.5	128,522	6,322	0.0492	0.9508	3.90
77.5	96,940	18,831	0.1943	0.8057	3.71
78.5	82,001	13,934	0.1699	0.8301	2.99

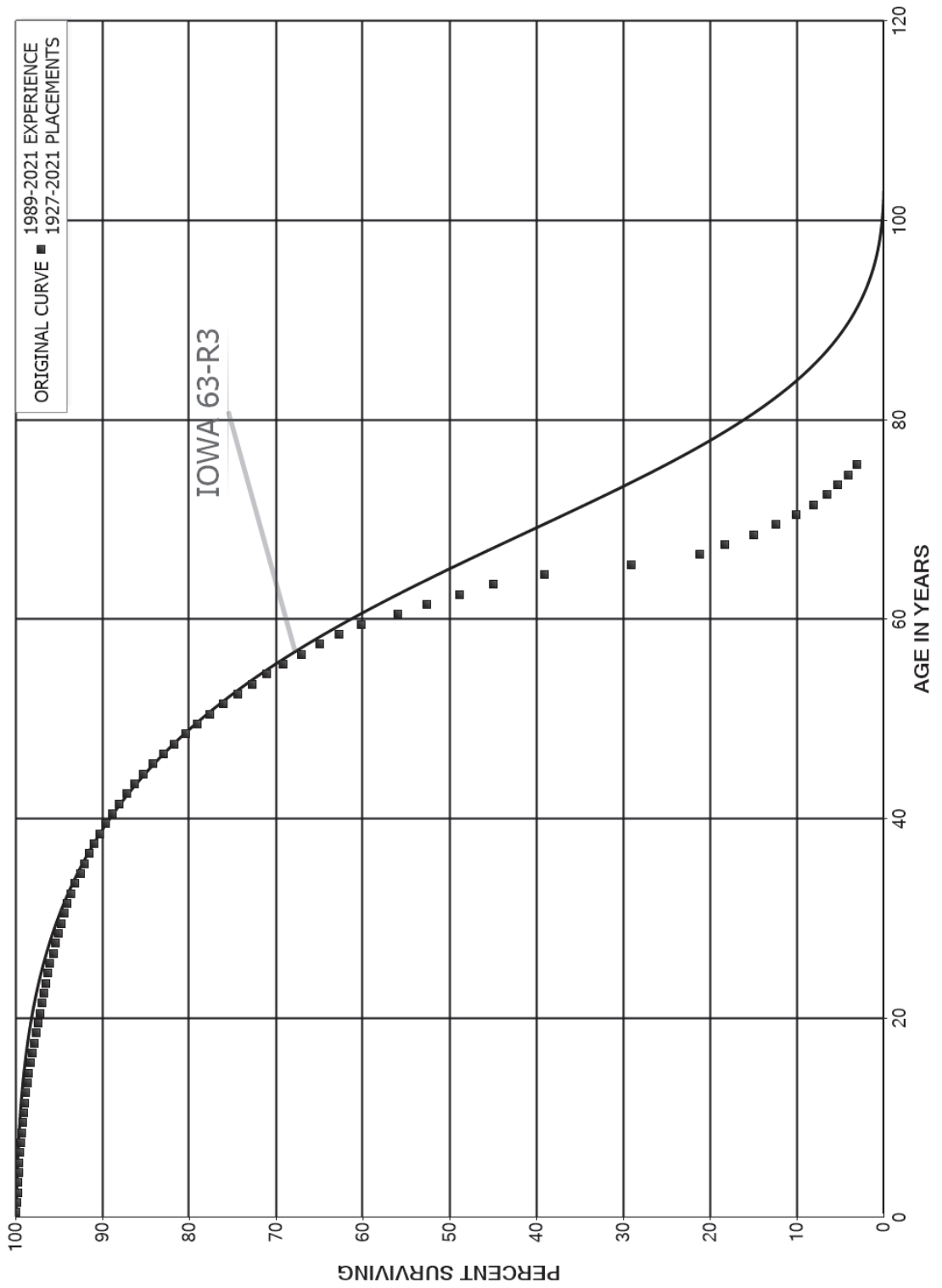
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1989-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	77,542	16,722	0.2157	0.7843	2.48	
80.5	58,026	13,184	0.2272	0.7728	1.95	
81.5	49,077	5,340	0.1088	0.8912	1.50	
82.5	44,929	8,932	0.1988	0.8012	1.34	
83.5	35,997	1,194	0.0332	0.9668	1.07	
84.5	26,392	2,861	0.1084	0.8916	1.04	
85.5	23,531	2,931	0.1246	0.8754	0.93	
86.5	20,600		0.0000	1.0000	0.81	
87.5	20,600	2,437	0.1183	0.8817	0.81	
88.5	18,163	689	0.0379	0.9621	0.71	
89.5	17,474	3,133	0.1793	0.8207	0.69	
90.5	14,341		0.0000	1.0000	0.56	
91.5	14,341	2,217	0.1546	0.8454	0.56	
92.5	12,124		0.0000	1.0000	0.48	
93.5	12,124		0.0000	1.0000	0.48	
94.5	12,124		0.0000	1.0000	0.48	
95.5	1,895		0.0000	1.0000	0.48	
96.5	1,895		0.0000	1.0000	0.48	
97.5	1,895		0.0000	1.0000	0.48	
98.5	1,107		0.0000	1.0000	0.48	
99.5	1,107		0.0000	1.0000	0.48	
100.5	1,107		0.0000	1.0000	0.48	
101.5	1,107		0.0000	1.0000	0.48	
102.5	1,107		0.0000	1.0000	0.48	
103.5	1,107		0.0000	1.0000	0.48	
104.5	1,107		0.0000	1.0000	0.48	
105.5	1,107		0.0000	1.0000	0.48	
106.5	1,107		0.0000	1.0000	0.48	
107.5	1,107	1,107	1.0000		0.48	
108.5						

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 364.00 POLES, TOWERS AND FIXTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	445,918,957	4,084	0.0000	1.0000	100.00
0.5	411,499,311	457,350	0.0011	0.9989	100.00
1.5	390,048,580	445,217	0.0011	0.9989	99.89
2.5	371,134,418	292,739	0.0008	0.9992	99.77
3.5	351,966,673	224,276	0.0006	0.9994	99.70
4.5	321,661,027	219,249	0.0007	0.9993	99.63
5.5	309,355,088	289,456	0.0009	0.9991	99.56
6.5	282,841,122	265,291	0.0009	0.9991	99.47
7.5	261,582,040	257,984	0.0010	0.9990	99.38
8.5	231,158,565	272,845	0.0012	0.9988	99.28
9.5	216,679,275	279,858	0.0013	0.9987	99.16
10.5	203,972,466	252,956	0.0012	0.9988	99.03
11.5	192,220,361	237,533	0.0012	0.9988	98.91
12.5	177,090,450	301,916	0.0017	0.9983	98.79
13.5	167,740,605	283,137	0.0017	0.9983	98.62
14.5	158,884,220	288,272	0.0018	0.9982	98.45
15.5	152,773,181	363,479	0.0024	0.9976	98.28
16.5	147,779,088	332,613	0.0023	0.9977	98.04
17.5	142,141,986	317,216	0.0022	0.9978	97.82
18.5	137,365,019	312,286	0.0023	0.9977	97.60
19.5	133,601,325	316,691	0.0024	0.9976	97.38
20.5	127,750,118	298,779	0.0023	0.9977	97.15
21.5	120,568,041	276,815	0.0023	0.9977	96.92
22.5	113,742,528	237,659	0.0021	0.9979	96.70
23.5	106,981,855	199,424	0.0019	0.9981	96.50
24.5	100,226,770	211,487	0.0021	0.9979	96.32
25.5	92,597,507	506,381	0.0055	0.9945	96.12
26.5	81,464,895	212,122	0.0026	0.9974	95.59
27.5	77,239,857	234,992	0.0030	0.9970	95.34
28.5	73,431,042	228,444	0.0031	0.9969	95.05
29.5	70,054,081	254,622	0.0036	0.9964	94.75
30.5	67,247,879	243,497	0.0036	0.9964	94.41
31.5	65,153,366	290,288	0.0045	0.9955	94.07
32.5	63,015,738	331,369	0.0053	0.9947	93.65
33.5	60,437,334	407,337	0.0067	0.9933	93.16
34.5	57,569,567	311,971	0.0054	0.9946	92.53
35.5	53,830,809	313,135	0.0058	0.9942	92.03
36.5	49,291,224	305,671	0.0062	0.9938	91.49
37.5	45,705,213	308,443	0.0067	0.9933	90.92
38.5	42,446,861	336,598	0.0079	0.9921	90.31

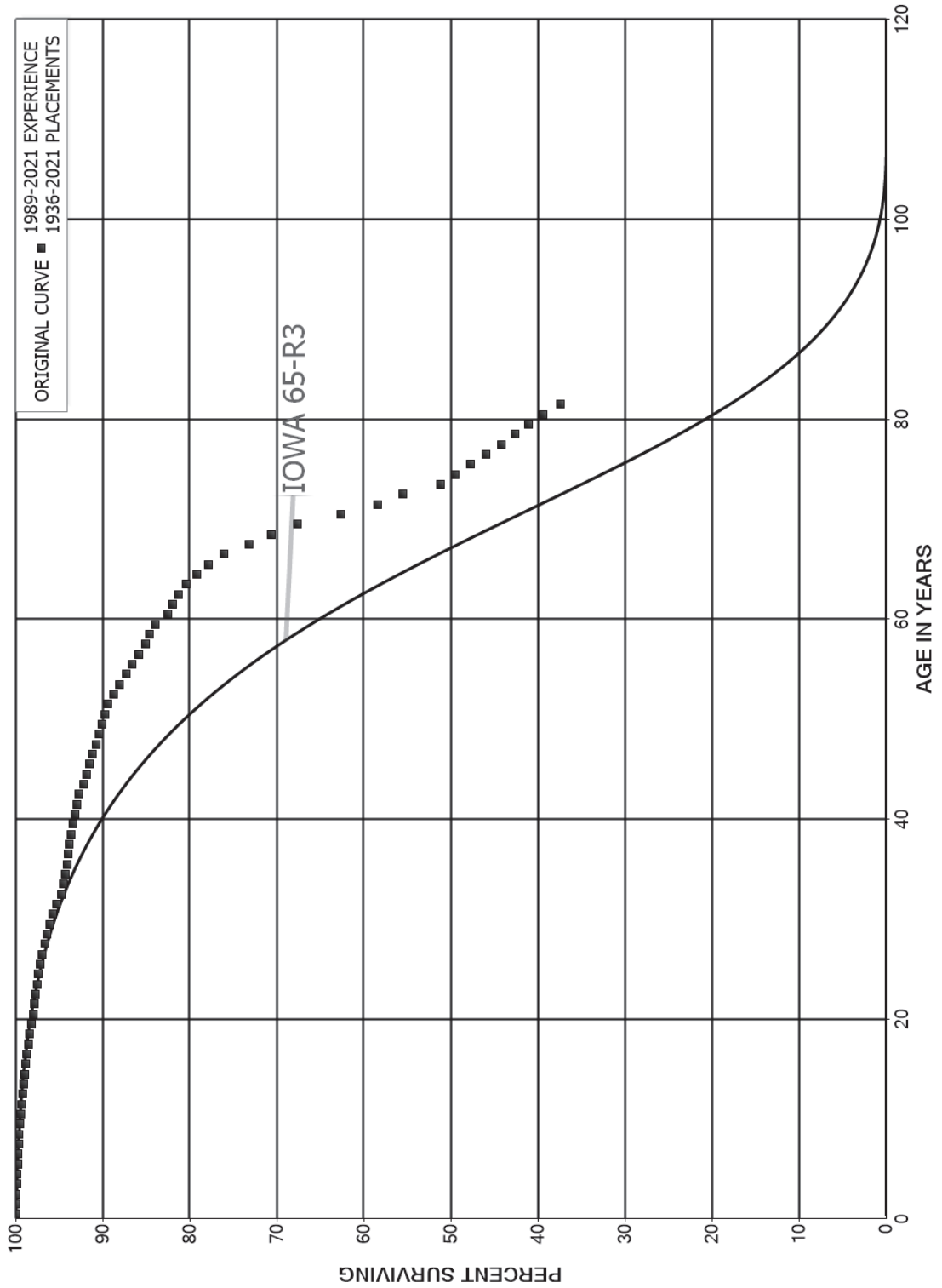
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	39,629,282	319,112	0.0081	0.9919	89.60
40.5	35,552,997	329,275	0.0093	0.9907	88.87
41.5	32,158,553	310,507	0.0097	0.9903	88.05
42.5	28,117,525	302,034	0.0107	0.9893	87.20
43.5	25,050,861	291,171	0.0116	0.9884	86.26
44.5	22,324,683	281,066	0.0126	0.9874	85.26
45.5	19,905,852	282,012	0.0142	0.9858	84.19
46.5	17,883,770	267,025	0.0149	0.9851	82.99
47.5	16,632,410	271,167	0.0163	0.9837	81.76
48.5	15,262,283	259,961	0.0170	0.9830	80.42
49.5	14,177,000	258,856	0.0183	0.9817	79.05
50.5	12,798,032	258,723	0.0202	0.9798	77.61
51.5	11,731,825	250,474	0.0213	0.9787	76.04
52.5	10,822,659	240,720	0.0222	0.9778	74.42
53.5	10,125,171	235,416	0.0233	0.9767	72.76
54.5	9,386,000	247,627	0.0264	0.9736	71.07
55.5	8,760,145	269,655	0.0308	0.9692	69.20
56.5	8,045,989	253,421	0.0315	0.9685	67.07
57.5	7,508,379	262,011	0.0349	0.9651	64.95
58.5	6,950,900	277,918	0.0400	0.9600	62.69
59.5	6,388,309	443,453	0.0694	0.9306	60.18
60.5	5,525,278	332,255	0.0601	0.9399	56.00
61.5	5,016,019	363,421	0.0725	0.9275	52.63
62.5	4,428,723	351,546	0.0794	0.9206	48.82
63.5	3,877,432	510,899	0.1318	0.8682	44.95
64.5	3,135,923	798,328	0.2546	0.7454	39.02
65.5	2,083,289	563,331	0.2704	0.7296	29.09
66.5	1,346,905	189,029	0.1403	0.8597	21.22
67.5	1,023,124	183,894	0.1797	0.8203	18.24
68.5	714,092	123,968	0.1736	0.8264	14.97
69.5	489,900	91,872	0.1875	0.8125	12.37
70.5	310,778	59,976	0.1930	0.8070	10.05
71.5	189,185	38,518	0.2036	0.7964	8.11
72.5	81,620	15,360	0.1882	0.8118	6.46
73.5	37,685	8,146	0.2162	0.7838	5.24
74.5	5,043	1,332	0.2642	0.7358	4.11
75.5					3.02

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	276,429,227	4,254	0.0000	1.0000	100.00
0.5	256,266,265	77,530	0.0003	0.9997	100.00
1.5	242,999,700	124,456	0.0005	0.9995	99.97
2.5	234,407,264	102,832	0.0004	0.9996	99.92
3.5	225,287,486	175,340	0.0008	0.9992	99.87
4.5	198,730,206	109,115	0.0005	0.9995	99.80
5.5	185,965,043	69,175	0.0004	0.9996	99.74
6.5	174,584,409	59,744	0.0003	0.9997	99.70
7.5	167,985,968	134,857	0.0008	0.9992	99.67
8.5	153,264,289	109,063	0.0007	0.9993	99.59
9.5	144,908,414	154,555	0.0011	0.9989	99.52
10.5	132,827,908	113,067	0.0009	0.9991	99.41
11.5	123,390,818	136,424	0.0011	0.9989	99.33
12.5	115,059,723	133,194	0.0012	0.9988	99.22
13.5	108,332,801	205,283	0.0019	0.9981	99.10
14.5	103,458,460	94,731	0.0009	0.9991	98.92
15.5	100,676,462	152,510	0.0015	0.9985	98.82
16.5	98,528,072	165,229	0.0017	0.9983	98.68
17.5	95,700,249	133,065	0.0014	0.9986	98.51
18.5	92,621,528	202,729	0.0022	0.9978	98.37
19.5	90,266,478	165,526	0.0018	0.9982	98.16
20.5	86,778,278	147,013	0.0017	0.9983	97.98
21.5	81,320,692	116,252	0.0014	0.9986	97.81
22.5	76,667,089	143,644	0.0019	0.9981	97.67
23.5	72,886,719	103,535	0.0014	0.9986	97.49
24.5	69,201,015	153,055	0.0022	0.9978	97.35
25.5	64,964,437	109,756	0.0017	0.9983	97.13
26.5	56,601,348	200,426	0.0035	0.9965	96.97
27.5	54,901,237	113,217	0.0021	0.9979	96.63
28.5	52,129,609	178,602	0.0034	0.9966	96.43
29.5	50,330,602	187,356	0.0037	0.9963	96.10
30.5	47,900,384	205,532	0.0043	0.9957	95.74
31.5	45,144,698	270,364	0.0060	0.9940	95.33
32.5	42,299,780	128,034	0.0030	0.9970	94.76
33.5	42,486,360	95,167	0.0022	0.9978	94.47
34.5	40,446,921	77,213	0.0019	0.9981	94.26
35.5	36,753,359	50,457	0.0014	0.9986	94.08
36.5	33,452,254	54,169	0.0016	0.9984	93.95
37.5	30,966,646	63,371	0.0020	0.9980	93.80
38.5	28,628,255	70,632	0.0025	0.9975	93.61



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ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,703,653	59,029	0.0022	0.9978	93.38
40.5	24,757,558	61,661	0.0025	0.9975	93.17
41.5	22,699,368	62,069	0.0027	0.9973	92.94
42.5	20,810,350	109,822	0.0053	0.9947	92.68
43.5	18,817,235	72,493	0.0039	0.9961	92.19
44.5	17,386,015	56,618	0.0033	0.9967	91.84
45.5	15,793,481	71,475	0.0045	0.9955	91.54
46.5	14,304,554	55,123	0.0039	0.9961	91.13
47.5	13,231,335	48,363	0.0037	0.9963	90.77
48.5	12,305,963	46,837	0.0038	0.9962	90.44
49.5	11,630,242	50,895	0.0044	0.9956	90.10
50.5	10,704,271	39,916	0.0037	0.9963	89.70
51.5	10,022,783	76,570	0.0076	0.9924	89.37
52.5	9,530,778	62,119	0.0065	0.9935	88.69
53.5	9,152,243	80,902	0.0088	0.9912	88.11
54.5	8,758,776	67,104	0.0077	0.9923	87.33
55.5	8,335,230	81,319	0.0098	0.9902	86.66
56.5	7,811,505	65,311	0.0084	0.9916	85.82
57.5	7,479,723	42,831	0.0057	0.9943	85.10
58.5	7,110,261	52,048	0.0073	0.9927	84.61
59.5	6,771,867	119,456	0.0176	0.9824	83.99
60.5	6,113,885	43,990	0.0072	0.9928	82.51
61.5	5,834,418	41,363	0.0071	0.9929	81.92
62.5	5,500,657	66,681	0.0121	0.9879	81.34
63.5	5,060,955	77,090	0.0152	0.9848	80.35
64.5	4,533,719	71,895	0.0159	0.9841	79.13
65.5	3,783,731	87,414	0.0231	0.9769	77.87
66.5	3,298,305	124,643	0.0378	0.9622	76.07
67.5	3,170,440	112,948	0.0356	0.9644	73.20
68.5	2,680,405	111,806	0.0417	0.9583	70.59
69.5	2,223,905	166,699	0.0750	0.9250	67.64
70.5	1,733,168	117,095	0.0676	0.9324	62.57
71.5	1,429,387	70,211	0.0491	0.9509	58.35
72.5	1,043,205	81,684	0.0783	0.9217	55.48
73.5	734,140	23,691	0.0323	0.9677	51.14
74.5	528,082	19,190	0.0363	0.9637	49.49
75.5	373,174	13,520	0.0362	0.9638	47.69
76.5	299,103	11,299	0.0378	0.9622	45.96
77.5	218,763	7,813	0.0357	0.9643	44.22
78.5	168,788	6,230	0.0369	0.9631	42.64

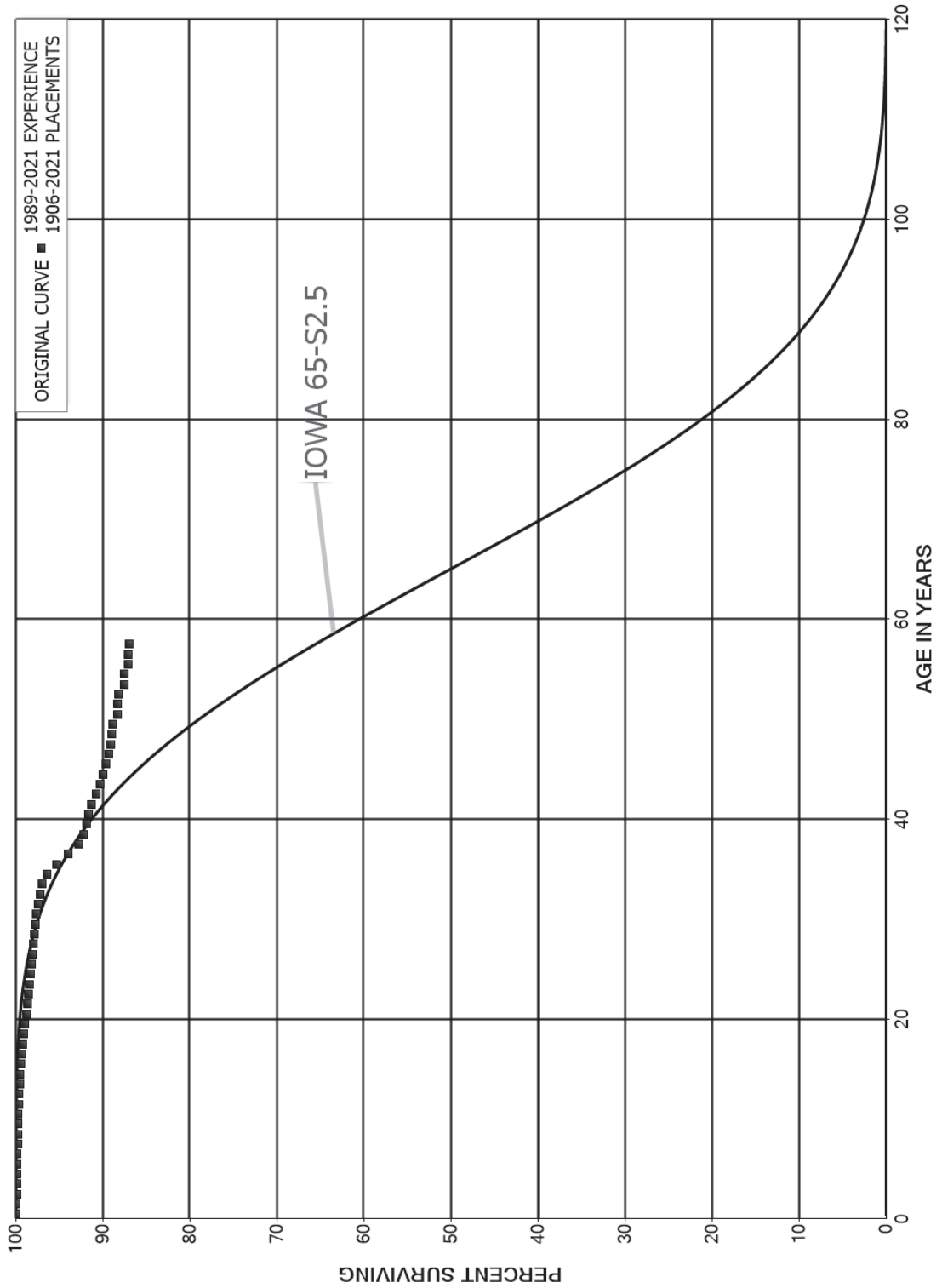
AVISTA CORPORATION  
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ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2021			EXPERIENCE BAND 1989-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	84,623	3,462	0.0409	0.9591	41.07	
80.5	31,957	1,602	0.0501	0.9499	39.39	
81.5					37.42	

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AVISTA CORPORATION  
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ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	136,045,126	7,180	0.0001	0.9999	100.00
0.5	127,195,963	15,305	0.0001	0.9999	99.99
1.5	117,189,487	135,291	0.0012	0.9988	99.98
2.5	112,069,546	12,911	0.0001	0.9999	99.87
3.5	107,554,363	17,532	0.0002	0.9998	99.86
4.5	99,888,722	33,263	0.0003	0.9997	99.84
5.5	95,406,567	13,145	0.0001	0.9999	99.81
6.5	89,061,914	12,221	0.0001	0.9999	99.79
7.5	85,291,260	19,045	0.0002	0.9998	99.78
8.5	83,042,785	17,843	0.0002	0.9998	99.76
9.5	80,434,397	52,072	0.0006	0.9994	99.74
10.5	76,013,408	31,589	0.0004	0.9996	99.67
11.5	73,361,738	27,856	0.0004	0.9996	99.63
12.5	69,855,077	51,314	0.0007	0.9993	99.59
13.5	64,564,751	33,051	0.0005	0.9995	99.52
14.5	60,799,279	53,660	0.0009	0.9991	99.47
15.5	56,574,281	54,907	0.0010	0.9990	99.38
16.5	53,634,181	48,470	0.0009	0.9991	99.28
17.5	47,964,681	49,524	0.0010	0.9990	99.19
18.5	45,370,683	52,544	0.0012	0.9988	99.09
19.5	43,111,116	90,121	0.0021	0.9979	98.98
20.5	40,479,160	59,608	0.0015	0.9985	98.77
21.5	36,867,560	43,795	0.0012	0.9988	98.62
22.5	33,979,526	36,619	0.0011	0.9989	98.51
23.5	30,720,143	28,930	0.0009	0.9991	98.40
24.5	26,922,065	25,786	0.0010	0.9990	98.31
25.5	24,150,209	38,989	0.0016	0.9984	98.21
26.5	20,345,040	25,141	0.0012	0.9988	98.05
27.5	15,988,931	13,431	0.0008	0.9992	97.93
28.5	13,484,354	19,761	0.0015	0.9985	97.85
29.5	10,879,616	12,620	0.0012	0.9988	97.71
30.5	9,737,803	18,852	0.0019	0.9981	97.59
31.5	8,643,738	17,655	0.0020	0.9980	97.41
32.5	7,901,553	22,210	0.0028	0.9972	97.21
33.5	6,757,711	38,401	0.0057	0.9943	96.93
34.5	6,144,277	70,206	0.0114	0.9886	96.38
35.5	5,387,837	77,469	0.0144	0.9856	95.28
36.5	4,705,586	59,751	0.0127	0.9873	93.91
37.5	3,729,623	20,013	0.0054	0.9946	92.72
38.5	3,383,929	13,777	0.0041	0.9959	92.22

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1989-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,009,021	9,146	0.0030	0.9970	91.85	
40.5	2,669,440	8,963	0.0034	0.9966	91.57	
41.5	2,301,916	13,363	0.0058	0.9942	91.26	
42.5	1,910,760	8,734	0.0046	0.9954	90.73	
43.5	1,590,131	6,276	0.0039	0.9961	90.31	
44.5	1,239,977	4,395	0.0035	0.9965	89.96	
45.5	1,049,928	3,699	0.0035	0.9965	89.64	
46.5	806,892	2,435	0.0030	0.9970	89.32	
47.5	597,362	605	0.0010	0.9990	89.05	
48.5	471,452	569	0.0012	0.9988	88.96	
49.5	431,192	3,005	0.0070	0.9930	88.86	
50.5	392,127	20	0.0001	0.9999	88.24	
51.5	399,224	22	0.0001	0.9999	88.23	
52.5	414,480	3,176	0.0077	0.9923	88.23	
53.5	411,304	27	0.0001	0.9999	87.55	
54.5	408,119	2,032	0.0050	0.9950	87.55	
55.5	382,528	42	0.0001	0.9999	87.11	
56.5	364,950	405	0.0011	0.9989	87.10	
57.5	346,177	829	0.0024	0.9976	87.00	
58.5	368,229	35	0.0001	0.9999	86.80	
59.5	462,207	20	0.0000	1.0000	86.79	
60.5	490,671	30	0.0001	0.9999	86.78	
61.5	508,233	51	0.0001	0.9999	86.78	
62.5	509,378	43	0.0001	0.9999	86.77	
63.5	499,188	928	0.0019	0.9981	86.76	
64.5	496,490	1,187	0.0024	0.9976	86.60	
65.5	489,272	105	0.0002	0.9998	86.39	
66.5	461,336	137	0.0003	0.9997	86.38	
67.5	460,933	90	0.0002	0.9998	86.35	
68.5	423,419	662	0.0016	0.9984	86.33	
69.5	396,794	65	0.0002	0.9998	86.20	
70.5	374,894	3,568	0.0095	0.9905	86.18	
71.5	331,007	1,694	0.0051	0.9949	85.36	
72.5	320,647	115	0.0004	0.9996	84.93	
73.5	378,498	18	0.0000	1.0000	84.90	
74.5	372,567	21	0.0001	0.9999	84.89	
75.5	377,739	74	0.0002	0.9998	84.89	
76.5	383,671	61	0.0002	0.9998	84.87	
77.5	435,903	55	0.0001	0.9999	84.86	
78.5	534,988	1,149	0.0021	0.9979	84.85	

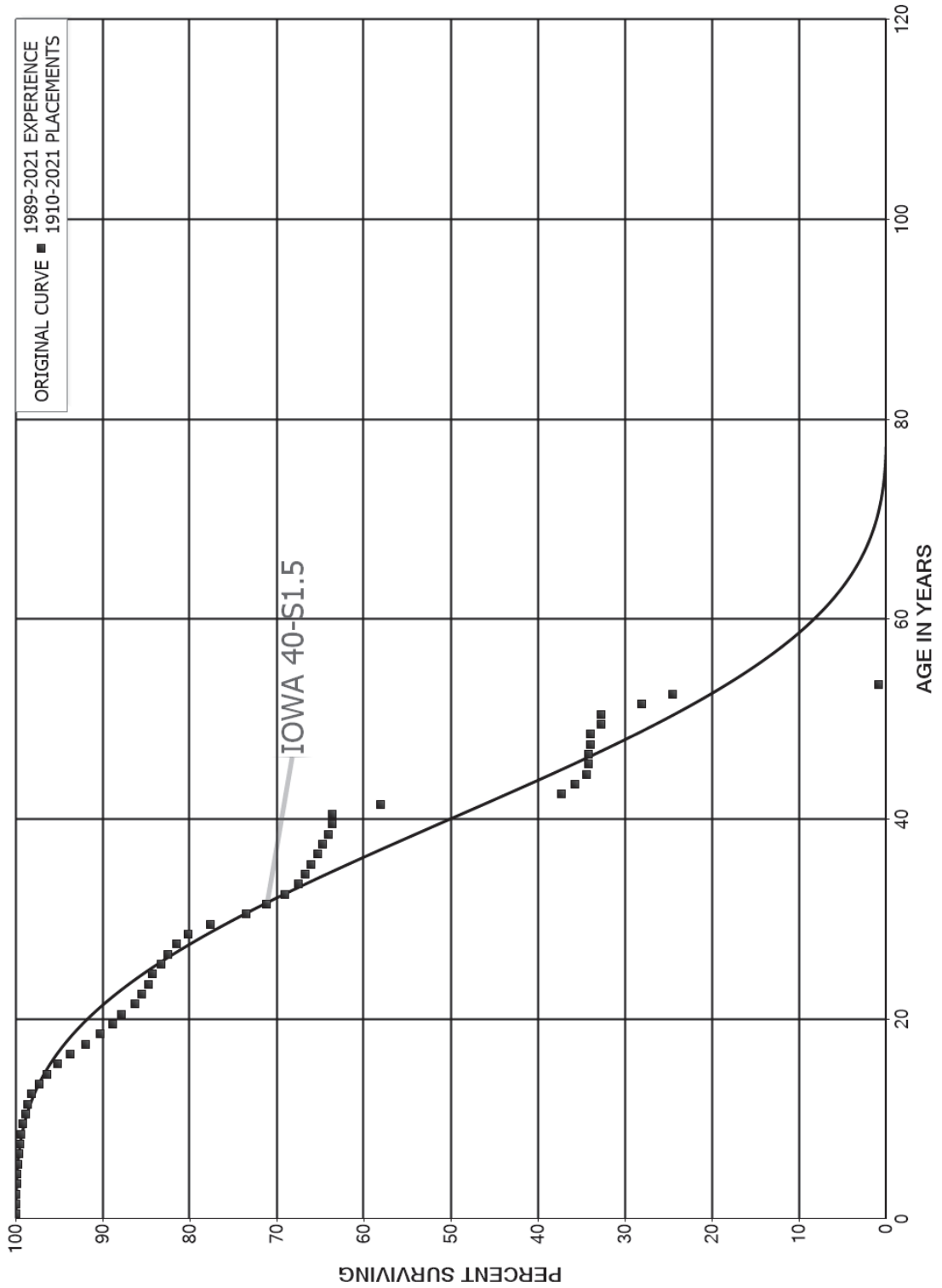
AVISTA CORPORATION  
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ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1989-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	654,908	2,719	0.0042	0.9958	84.66	
80.5	659,084	729	0.0011	0.9989	84.31	
81.5	753,234	679	0.0009	0.9991	84.22	
82.5	760,387	3,526	0.0046	0.9954	84.14	
83.5	753,216	3,974	0.0053	0.9947	83.75	
84.5	742,299	474	0.0006	0.9994	83.31	
85.5	727,474	3,800	0.0052	0.9948	83.26	
86.5	723,674	751	0.0010	0.9990	82.82	
87.5	719,243	2,506	0.0035	0.9965	82.74	
88.5	716,737	1,023	0.0014	0.9986	82.45	
89.5	715,714	2,708	0.0038	0.9962	82.33	
90.5	712,217	497	0.0007	0.9993	82.02	
91.5	667,568	418	0.0006	0.9994	81.96	
92.5	575,393	593	0.0010	0.9990	81.91	
93.5	523,721	1,374	0.0026	0.9974	81.83	
94.5	501,041	477	0.0010	0.9990	81.61	
95.5	496,350	87	0.0002	0.9998	81.54	
96.5	496,263	292	0.0006	0.9994	81.52	
97.5	495,668	3,888	0.0078	0.9922	81.47	
98.5	490,795	21,908	0.0446	0.9554	80.83	
99.5	468,887	11,501	0.0245	0.9755	77.23	
100.5	451,571	8,590	0.0190	0.9810	75.33	
101.5	442,981	33,665	0.0760	0.9240	73.90	
102.5	409,316	38,777	0.0947	0.9053	68.28	
103.5	369,715	24,074	0.0651	0.9349	61.81	
104.5	339,990	2,640	0.0078	0.9922	57.79	
105.5	330,551	2,215	0.0067	0.9933	57.34	
106.5	249,286	2,194	0.0088	0.9912	56.96	
107.5	245,303	2,199	0.0090	0.9910	56.45	
108.5	237,772	855	0.0036	0.9964	55.95	
109.5	229,416	913	0.0040	0.9960	55.75	
110.5	179,914	991	0.0055	0.9945	55.53	
111.5	87,204	651	0.0075	0.9925	55.22	
112.5					54.81	

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ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	244,459,552	3,636	0.0000	1.0000	100.00
0.5	227,187,495	116,050	0.0005	0.9995	100.00
1.5	216,705,037	123,625	0.0006	0.9994	99.95
2.5	207,599,025	94,014	0.0005	0.9995	99.89
3.5	198,862,817	109,944	0.0006	0.9994	99.85
4.5	186,703,649	174,901	0.0009	0.9991	99.79
5.5	179,497,809	184,375	0.0010	0.9990	99.70
6.5	166,052,851	193,069	0.0012	0.9988	99.59
7.5	158,404,597	184,395	0.0012	0.9988	99.48
8.5	149,666,504	243,396	0.0016	0.9984	99.36
9.5	146,055,623	518,602	0.0036	0.9964	99.20
10.5	140,543,829	388,148	0.0028	0.9972	98.85
11.5	134,328,438	547,345	0.0041	0.9959	98.58
12.5	126,249,183	1,116,428	0.0088	0.9912	98.17
13.5	116,564,345	1,124,842	0.0096	0.9904	97.31
14.5	107,167,004	1,377,001	0.0128	0.9872	96.37
15.5	98,565,031	1,430,959	0.0145	0.9855	95.13
16.5	92,397,156	1,726,683	0.0187	0.9813	93.75
17.5	84,650,008	1,556,151	0.0184	0.9816	92.00
18.5	79,913,120	1,256,549	0.0157	0.9843	90.30
19.5	76,544,851	950,462	0.0124	0.9876	88.88
20.5	73,117,340	1,216,593	0.0166	0.9834	87.78
21.5	68,321,109	685,461	0.0100	0.9900	86.32
22.5	62,553,056	498,176	0.0080	0.9920	85.45
23.5	57,653,058	352,263	0.0061	0.9939	84.77
24.5	52,124,945	606,324	0.0116	0.9884	84.26
25.5	46,257,375	453,913	0.0098	0.9902	83.28
26.5	39,449,116	449,869	0.0114	0.9886	82.46
27.5	32,038,326	518,851	0.0162	0.9838	81.52
28.5	25,895,398	846,725	0.0327	0.9673	80.20
29.5	20,356,994	1,067,258	0.0524	0.9476	77.58
30.5	16,402,664	529,510	0.0323	0.9677	73.51
31.5	13,289,602	380,380	0.0286	0.9714	71.14
32.5	10,961,505	254,396	0.0232	0.9768	69.10
33.5	10,716,724	116,988	0.0109	0.9891	67.50
34.5	8,994,095	93,032	0.0103	0.9897	66.76
35.5	6,837,794	85,536	0.0125	0.9875	66.07
36.5	4,055,542	32,848	0.0081	0.9919	65.24
37.5	2,113,585	20,908	0.0099	0.9901	64.71
38.5	764,525	5,776	0.0076	0.9924	64.07



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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 1989-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	384,043	135	0.0004	0.9996	63.59	
40.5	383,963	33,243	0.0866	0.9134	63.57	
41.5	350,720	125,457	0.3577	0.6423	58.06	
42.5	226,874	9,236	0.0407	0.9593	37.29	
43.5	218,039	8,481	0.0389	0.9611	35.78	
44.5	209,558	1,125	0.0054	0.9946	34.38	
45.5	209,210	97	0.0005	0.9995	34.20	
46.5	209,113	1,214	0.0058	0.9942	34.18	
47.5	208,199	401	0.0019	0.9981	33.98	
48.5	209,480	7,232	0.0345	0.9655	33.92	
49.5	202,248		0.0000	1.0000	32.75	
50.5	202,248	29,223	0.1445	0.8555	32.75	
51.5	173,096	21,719	0.1255	0.8745	28.02	
52.5	151,378	146,321	0.9666	0.0334	24.50	
53.5	5,056	1,182	0.2338	0.7662	0.82	
54.5	4,686	848	0.1809	0.8191	0.63	
55.5	3,838	882	0.2298	0.7702	0.51	
56.5	3,047	568	0.1865	0.8135	0.40	
57.5	2,479	1,040	0.4195	0.5805	0.32	
58.5	5,522		0.0000	1.0000	0.19	
59.5	5,522	537	0.0972	0.9028	0.19	
60.5	5,392	1,043	0.1935	0.8065	0.17	
61.5	4,349	370	0.0851	0.9149	0.14	
62.5	5,454	1,964	0.3601	0.6399	0.12	
63.5	3,639	149	0.0409	0.9591	0.08	
64.5	3,490	533	0.1528	0.8472	0.08	
65.5	2,957	563	0.1904	0.8096	0.06	
66.5	2,722	1,143	0.4201	0.5799	0.05	
67.5	1,578	203	0.1286	0.8714	0.03	
68.5	1,375	763	0.5551	0.4449	0.03	
69.5	612	612	1.0000		0.01	
70.5						
71.5						
72.5	16,714	16,641	0.9956			
73.5	73		0.0000			
74.5	13,670	13,465	0.9850			
75.5	671	466	0.6949			
76.5	9,787	9,582	0.9791			
77.5	33,079	32,874	0.9938			
78.5	925		0.0000			

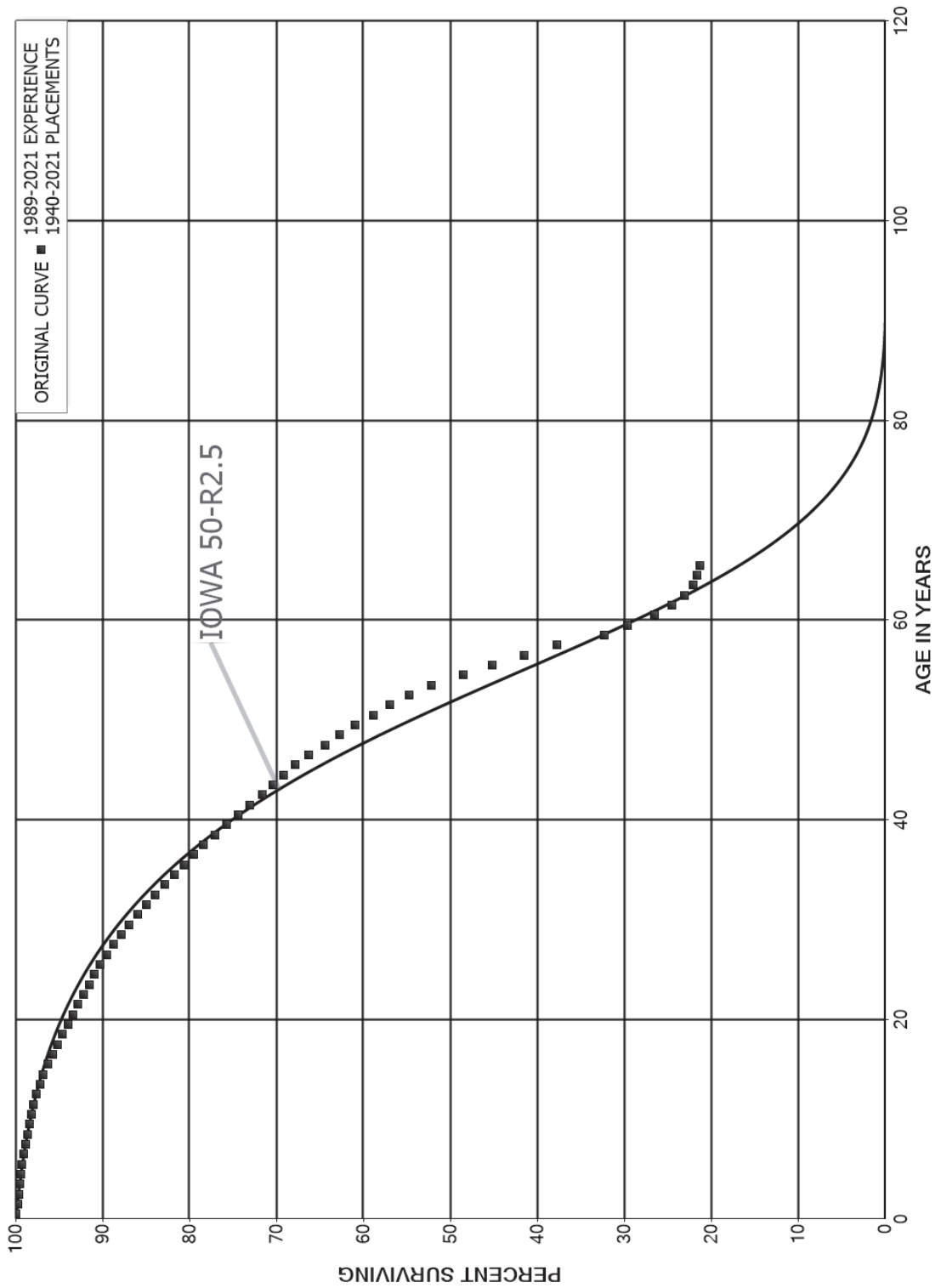
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	925		0.0000		
80.5	925	73	0.0793		
81.5	851		0.0000		
82.5	851	131	0.1542		
83.5	720		0.0000		
84.5	720		0.0000		
85.5	720		0.0000		
86.5	720		0.0000		
87.5	720		0.0000		
88.5	720		0.0000		
89.5	720	720	1.0000		
90.5					

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 368.00 LINE TRANSFORMERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	270,800,870	269,601	0.0010	0.9990	100.00
0.5	258,456,874	377,798	0.0015	0.9985	99.90
1.5	253,099,661	340,521	0.0013	0.9987	99.75
2.5	250,257,738	246,367	0.0010	0.9990	99.62
3.5	246,005,227	337,345	0.0014	0.9986	99.52
4.5	234,971,273	308,499	0.0013	0.9987	99.39
5.5	230,416,312	436,112	0.0019	0.9981	99.26
6.5	216,026,519	459,689	0.0021	0.9979	99.07
7.5	207,297,317	436,767	0.0021	0.9979	98.86
8.5	186,535,987	445,962	0.0024	0.9976	98.65
9.5	179,821,509	373,925	0.0021	0.9979	98.41
10.5	167,135,925	459,040	0.0027	0.9973	98.21
11.5	159,028,634	586,582	0.0037	0.9963	97.94
12.5	149,105,794	574,057	0.0038	0.9962	97.58
13.5	141,349,422	607,701	0.0043	0.9957	97.20
14.5	130,060,307	651,128	0.0050	0.9950	96.78
15.5	121,314,451	691,286	0.0057	0.9943	96.30
16.5	116,039,246	746,992	0.0064	0.9936	95.75
17.5	111,590,616	650,362	0.0058	0.9942	95.13
18.5	108,050,229	662,494	0.0061	0.9939	94.58
19.5	105,479,591	635,111	0.0060	0.9940	94.00
20.5	102,663,721	702,927	0.0068	0.9932	93.43
21.5	99,510,592	638,207	0.0064	0.9936	92.79
22.5	95,968,173	692,572	0.0072	0.9928	92.20
23.5	92,005,477	606,116	0.0066	0.9934	91.53
24.5	87,801,257	604,003	0.0069	0.9931	90.93
25.5	83,052,950	726,580	0.0087	0.9913	90.30
26.5	72,393,182	657,938	0.0091	0.9909	89.51
27.5	67,583,428	622,543	0.0092	0.9908	88.70
28.5	63,489,308	687,816	0.0108	0.9892	87.88
29.5	59,723,205	643,687	0.0108	0.9892	86.93
30.5	56,492,018	669,038	0.0118	0.9882	85.99
31.5	53,890,219	635,986	0.0118	0.9882	84.98
32.5	51,369,310	699,365	0.0136	0.9864	83.97
33.5	50,040,835	675,854	0.0135	0.9865	82.83
34.5	47,897,813	672,186	0.0140	0.9860	81.71
35.5	44,285,325	584,240	0.0132	0.9868	80.56
36.5	40,398,778	562,511	0.0139	0.9861	79.50
37.5	36,190,197	628,886	0.0174	0.9826	78.39
38.5	32,678,093	559,999	0.0171	0.9829	77.03

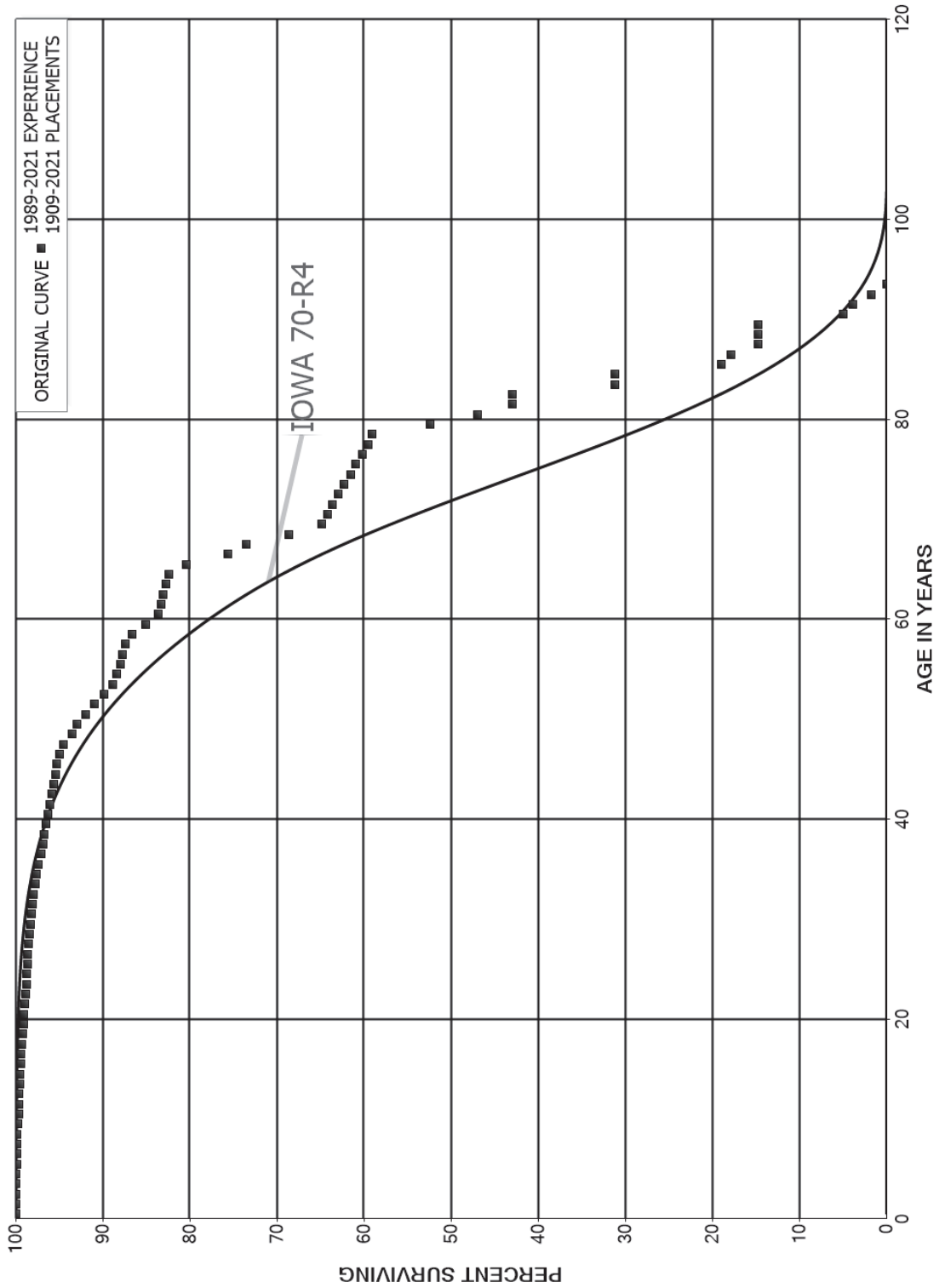
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,322,774	538,398	0.0178	0.9822	75.71
40.5	27,360,368	488,644	0.0179	0.9821	74.37
41.5	25,131,596	475,136	0.0189	0.9811	73.04
42.5	21,653,636	383,255	0.0177	0.9823	71.66
43.5	18,663,079	319,902	0.0171	0.9829	70.39
44.5	16,169,031	305,510	0.0189	0.9811	69.18
45.5	14,075,283	340,265	0.0242	0.9758	67.88
46.5	12,107,598	329,332	0.0272	0.9728	66.24
47.5	10,492,976	284,206	0.0271	0.9729	64.43
48.5	9,021,240	256,689	0.0285	0.9715	62.69
49.5	8,013,380	270,758	0.0338	0.9662	60.91
50.5	7,053,573	234,375	0.0332	0.9668	58.85
51.5	6,527,302	243,953	0.0374	0.9626	56.89
52.5	6,039,843	288,990	0.0478	0.9522	54.77
53.5	5,555,552	383,346	0.0690	0.9310	52.15
54.5	4,891,851	337,382	0.0690	0.9310	48.55
55.5	4,413,725	357,986	0.0811	0.9189	45.20
56.5	3,936,921	365,331	0.0928	0.9072	41.53
57.5	3,457,286	499,242	0.1444	0.8556	37.68
58.5	2,862,140	233,494	0.0816	0.9184	32.24
59.5	2,516,920	260,628	0.1036	0.8964	29.61
60.5	2,121,975	164,741	0.0776	0.9224	26.54
61.5	1,819,545	108,520	0.0596	0.9404	24.48
62.5	1,547,062	62,097	0.0401	0.9599	23.02
63.5	1,349,887	27,725	0.0205	0.9795	22.10
64.5	1,140,323	19,187	0.0168	0.9832	21.64
65.5	932,807	8,524	0.0091	0.9909	21.28
66.5	740,247	7,657	0.0103	0.9897	21.08
67.5	598,258	6,919	0.0116	0.9884	20.87
68.5	488,406	6,576	0.0135	0.9865	20.63
69.5	396,712	5,455	0.0138	0.9862	20.35
70.5	291,438	4,458	0.0153	0.9847	20.07
71.5	175,931	2,607	0.0148	0.9852	19.76
72.5	128,640	1,967	0.0153	0.9847	19.47
73.5	24,926	532	0.0213	0.9787	19.17
74.5					18.76

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNTS 369.10, 369.20 AND 369.30 UNDERGROUND AND OVERHEAD SERVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNTS 369.10, 369.20 AND 369.30 UNDERGROUND AND OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	168,369,890	4,285	0.0000	1.0000	100.00
0.5	159,275,387	52,278	0.0003	0.9997	100.00
1.5	151,605,467	39,963	0.0003	0.9997	99.96
2.5	145,780,847	39,853	0.0003	0.9997	99.94
3.5	141,050,988	27,179	0.0002	0.9998	99.91
4.5	134,637,330	30,761	0.0002	0.9998	99.89
5.5	130,823,960	21,072	0.0002	0.9998	99.87
6.5	123,376,531	29,717	0.0002	0.9998	99.85
7.5	119,148,557	27,387	0.0002	0.9998	99.83
8.5	117,141,052	42,411	0.0004	0.9996	99.81
9.5	110,179,720	129,792	0.0012	0.9988	99.77
10.5	108,537,992	49,457	0.0005	0.9995	99.65
11.5	105,276,708	41,384	0.0004	0.9996	99.61
12.5	101,642,839	51,705	0.0005	0.9995	99.57
13.5	97,886,083	40,202	0.0004	0.9996	99.52
14.5	93,513,709	47,108	0.0005	0.9995	99.48
15.5	88,487,432	49,489	0.0006	0.9994	99.43
16.5	84,866,302	105,396	0.0012	0.9988	99.37
17.5	80,885,766	62,453	0.0008	0.9992	99.25
18.5	77,405,665	53,308	0.0007	0.9993	99.17
19.5	73,947,365	66,595	0.0009	0.9991	99.10
20.5	70,949,928	76,164	0.0011	0.9989	99.01
21.5	67,622,251	58,474	0.0009	0.9991	98.91
22.5	64,905,279	43,404	0.0007	0.9993	98.82
23.5	61,773,653	37,052	0.0006	0.9994	98.75
24.5	58,251,289	35,391	0.0006	0.9994	98.70
25.5	54,559,009	35,454	0.0006	0.9994	98.64
26.5	48,662,271	41,567	0.0009	0.9991	98.57
27.5	45,044,850	30,828	0.0007	0.9993	98.49
28.5	41,858,800	36,191	0.0009	0.9991	98.42
29.5	38,967,484	50,968	0.0013	0.9987	98.33
30.5	36,614,479	52,668	0.0014	0.9986	98.21
31.5	34,630,987	51,423	0.0015	0.9985	98.06
32.5	33,069,651	56,347	0.0017	0.9983	97.92
33.5	31,166,564	59,863	0.0019	0.9981	97.75
34.5	29,458,905	64,997	0.0022	0.9978	97.56
35.5	27,477,677	68,997	0.0025	0.9975	97.35
36.5	25,188,214	60,223	0.0024	0.9976	97.11
37.5	23,007,468	38,737	0.0017	0.9983	96.87
38.5	21,171,720	47,668	0.0023	0.9977	96.71

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNTS 369.10, 369.20 AND 369.30 UNDERGROUND AND OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,744,560	43,052	0.0022	0.9978	96.49
40.5	17,967,420	38,528	0.0021	0.9979	96.28
41.5	16,251,491	36,514	0.0022	0.9978	96.08
42.5	14,146,007	32,757	0.0023	0.9977	95.86
43.5	12,195,294	27,075	0.0022	0.9978	95.64
44.5	10,398,301	19,154	0.0018	0.9982	95.43
45.5	8,903,974	25,794	0.0029	0.9971	95.25
46.5	7,891,035	42,053	0.0053	0.9947	94.97
47.5	6,879,176	70,608	0.0103	0.9897	94.47
48.5	6,231,751	34,260	0.0055	0.9945	93.50
49.5	5,636,534	60,211	0.0107	0.9893	92.98
50.5	5,112,892	56,457	0.0110	0.9890	91.99
51.5	4,751,365	58,244	0.0123	0.9877	90.97
52.5	4,361,296	48,134	0.0110	0.9890	89.86
53.5	4,190,156	23,604	0.0056	0.9944	88.87
54.5	3,885,504	18,318	0.0047	0.9953	88.37
55.5	3,563,113	9,453	0.0027	0.9973	87.95
56.5	3,302,195	12,564	0.0038	0.9962	87.72
57.5	3,050,875	26,194	0.0086	0.9914	87.38
58.5	2,843,669	51,710	0.0182	0.9818	86.63
59.5	2,603,500	44,029	0.0169	0.9831	85.06
60.5	2,327,491	8,807	0.0038	0.9962	83.62
61.5	2,196,117	7,143	0.0033	0.9967	83.30
62.5	1,924,045	7,388	0.0038	0.9962	83.03
63.5	1,738,275	7,574	0.0044	0.9956	82.71
64.5	1,484,086	34,799	0.0234	0.9766	82.35
65.5	1,179,179	71,141	0.0603	0.9397	80.42
66.5	882,018	24,096	0.0273	0.9727	75.57
67.5	665,781	44,506	0.0668	0.9332	73.51
68.5	624,082	34,609	0.0555	0.9445	68.59
69.5	455,824	4,000	0.0088	0.9912	64.79
70.5	369,923	3,648	0.0099	0.9901	64.22
71.5	316,645	3,123	0.0099	0.9901	63.59
72.5	240,483	2,602	0.0108	0.9892	62.96
73.5	173,407	2,016	0.0116	0.9884	62.28
74.5	83,820	877	0.0105	0.9895	61.55
75.5	50,685	636	0.0125	0.9875	60.91
76.5	29,744	325	0.0109	0.9891	60.15
77.5	8,906	58	0.0065	0.9935	59.49
78.5	5,684	647	0.1139	0.8861	59.10



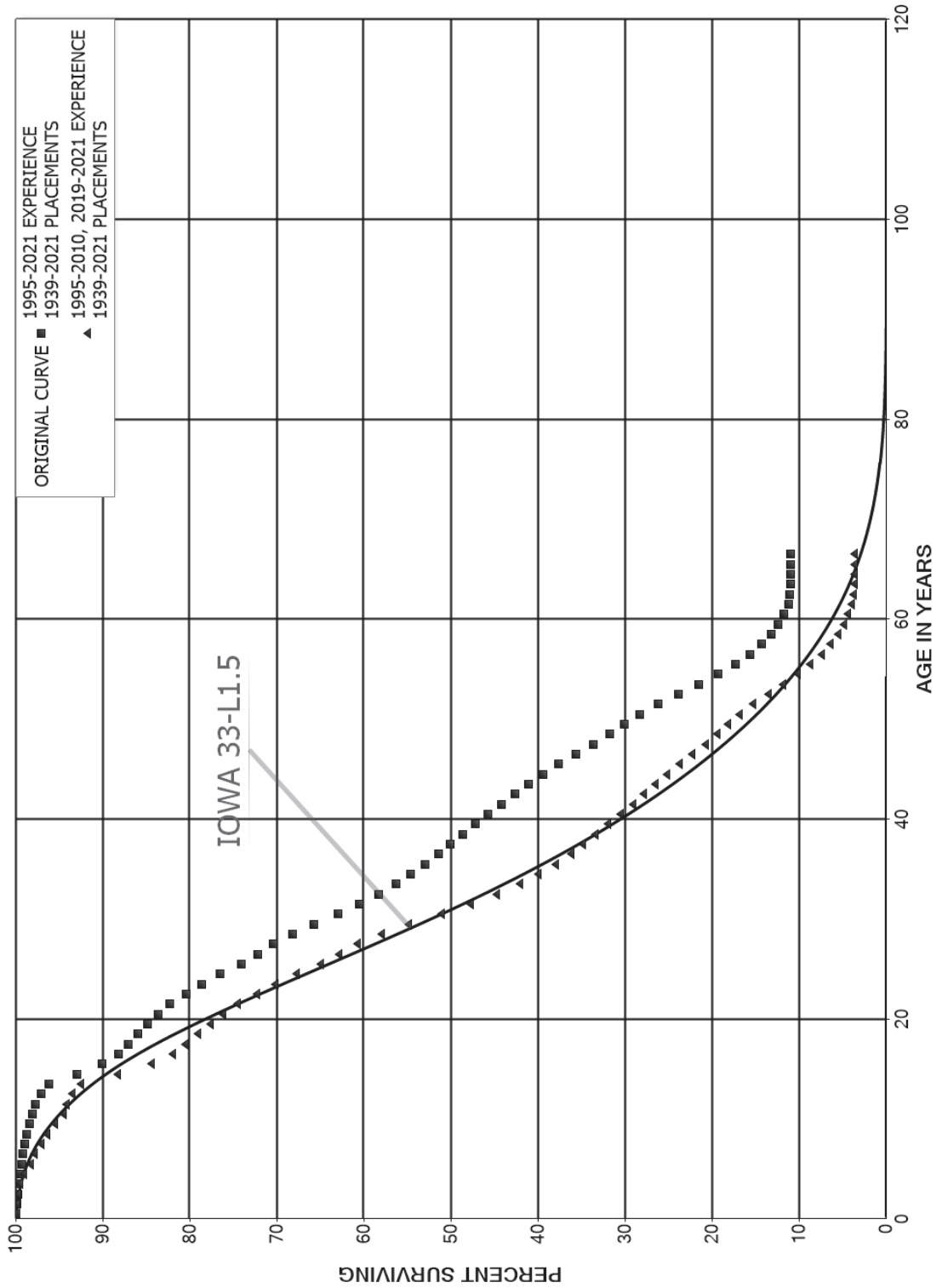
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNTS 369.10, 369.20 AND 369.30 UNDERGROUND AND OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2021			EXPERIENCE BAND 1989-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	5,403	564	0.1044	0.8956	52.37	
80.5	4,839	405	0.0836	0.9164	46.90	
81.5	4,435		0.0000	1.0000	42.98	
82.5	4,435	1,222	0.2756	0.7244	42.98	
83.5	3,213		0.0000	1.0000	31.14	
84.5	3,213	1,255	0.3905	0.6095	31.14	
85.5	1,958	123	0.0629	0.9371	18.98	
86.5	1,835	315	0.1719	0.8281	17.78	
87.5	1,520		0.0000	1.0000	14.73	
88.5	1,520		0.0000	1.0000	14.73	
89.5	1,520	1,014	0.6674	0.3326	14.73	
90.5	505	108	0.2139	0.7861	4.90	
91.5	397	223	0.5613	0.4387	3.85	
92.5	174	174	1.0000		1.69	
93.5						

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 370.10 METERS - IDAHO  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 370.10 METERS - IDAHO

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,195,359	8,900	0.0005	0.9995	100.00
0.5	19,342,991	27,444	0.0014	0.9986	99.95
1.5	19,630,899	27,240	0.0014	0.9986	99.81
2.5	19,265,619	8,479	0.0004	0.9996	99.67
3.5	19,859,770	23,847	0.0012	0.9988	99.63
4.5	19,870,850	41,123	0.0021	0.9979	99.51
5.5	20,033,220	31,456	0.0016	0.9984	99.30
6.5	19,756,031	44,584	0.0023	0.9977	99.15
7.5	19,916,912	48,512	0.0024	0.9976	98.92
8.5	19,178,753	54,645	0.0028	0.9972	98.68
9.5	19,438,227	68,025	0.0035	0.9965	98.40
10.5	18,728,799	67,896	0.0036	0.9964	98.06
11.5	18,923,487	112,419	0.0059	0.9941	97.70
12.5	19,088,120	186,441	0.0098	0.9902	97.12
13.5	8,019,262	268,369	0.0335	0.9665	96.17
14.5	7,871,471	245,472	0.0312	0.9688	92.95
15.5	7,998,299	169,450	0.0212	0.9788	90.05
16.5	8,190,755	103,270	0.0126	0.9874	88.15
17.5	8,222,573	102,176	0.0124	0.9876	87.03
18.5	8,181,083	105,162	0.0129	0.9871	85.95
19.5	8,131,860	113,446	0.0140	0.9860	84.85
20.5	8,062,376	134,983	0.0167	0.9833	83.66
21.5	7,810,621	174,936	0.0224	0.9776	82.26
22.5	7,586,135	170,453	0.0225	0.9775	80.42
23.5	7,231,737	194,718	0.0269	0.9731	78.61
24.5	6,837,168	218,001	0.0319	0.9681	76.50
25.5	6,467,333	163,786	0.0253	0.9747	74.06
26.5	6,043,004	145,386	0.0241	0.9759	72.18
27.5	5,756,204	182,739	0.0317	0.9683	70.45
28.5	5,445,901	196,509	0.0361	0.9639	68.21
29.5	5,128,473	216,829	0.0423	0.9577	65.75
30.5	4,788,045	190,475	0.0398	0.9602	62.97
31.5	4,509,129	158,852	0.0352	0.9648	60.46
32.5	4,323,435	147,929	0.0342	0.9658	58.33
33.5	4,169,935	125,531	0.0301	0.9699	56.34
34.5	4,034,932	123,480	0.0306	0.9694	54.64
35.5	3,837,914	112,611	0.0293	0.9707	52.97
36.5	3,424,243	87,779	0.0256	0.9744	51.42
37.5	3,168,254	95,703	0.0302	0.9698	50.10
38.5	2,881,296	84,509	0.0293	0.9707	48.58

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 370.10 METERS - IDAHO

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,635,640	80,719	0.0306	0.9694	47.16
40.5	2,533,083	85,647	0.0338	0.9662	45.71
41.5	2,474,748	84,373	0.0341	0.9659	44.17
42.5	2,334,833	84,576	0.0362	0.9638	42.66
43.5	2,236,797	92,502	0.0414	0.9586	41.12
44.5	2,053,485	93,723	0.0456	0.9544	39.42
45.5	1,872,066	97,044	0.0518	0.9482	37.62
46.5	1,769,049	102,810	0.0581	0.9419	35.67
47.5	1,608,059	90,417	0.0562	0.9438	33.60
48.5	1,453,618	74,747	0.0514	0.9486	31.71
49.5	1,308,939	77,641	0.0593	0.9407	30.08
50.5	1,172,139	86,563	0.0739	0.9261	28.29
51.5	1,051,336	93,412	0.0889	0.9111	26.20
52.5	914,861	91,909	0.1005	0.8995	23.87
53.5	792,942	79,039	0.0997	0.9003	21.48
54.5	685,714	71,509	0.1043	0.8957	19.34
55.5	578,391	56,209	0.0972	0.9028	17.32
56.5	494,864	43,058	0.0870	0.9130	15.64
57.5	427,556	32,629	0.0763	0.9237	14.28
58.5	366,410	22,636	0.0618	0.9382	13.19
59.5	312,512	16,040	0.0513	0.9487	12.37
60.5	267,326	11,605	0.0434	0.9566	11.74
61.5	225,288	4,254	0.0189	0.9811	11.23
62.5	190,643	588	0.0031	0.9969	11.01
63.5	177,508	158	0.0009	0.9991	10.98
64.5	160,117	148	0.0009	0.9991	10.97
65.5	138,541	148	0.0011	0.9989	10.96
66.5	103,320	288	0.0028	0.9972	10.95
67.5	81,245	128	0.0016	0.9984	10.92
68.5	60,397	79	0.0013	0.9987	10.90
69.5	44,288	60	0.0014	0.9986	10.89
70.5	24,063	568	0.0236	0.9764	10.87
71.5	16,144	2,407	0.1491	0.8509	10.62
72.5	10,107	77	0.0076	0.9924	9.03
73.5	1,217		0.0000	1.0000	8.96
74.5	148		0.0000	1.0000	8.96
75.5	148	3	0.0175	0.9825	8.96
76.5	146	21	0.1476	0.8524	8.81
77.5	124	64	0.5177	0.4823	7.51
78.5	60	58	0.9711	0.0289	3.62

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 370.10 METERS - IDAHO

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5 80.5	2	2	1.0000		0.10

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 370.10 METERS - IDAHO

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1995-2010, 2019-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	15,874,201	8,900	0.0006	0.9994	100.00	
0.5	16,591,881	27,444	0.0017	0.9983	99.94	
1.5	16,712,637	27,240	0.0016	0.9984	99.78	
2.5	4,887,801	8,479	0.0017	0.9983	99.62	
3.5	5,368,703	23,847	0.0044	0.9956	99.44	
4.5	5,205,069	41,123	0.0079	0.9921	99.00	
5.5	6,140,818	31,456	0.0051	0.9949	98.22	
6.5	5,874,887	44,584	0.0076	0.9924	97.72	
7.5	6,830,299	48,512	0.0071	0.9929	96.97	
8.5	6,160,179	54,645	0.0089	0.9911	96.29	
9.5	6,606,759	68,025	0.0103	0.9897	95.43	
10.5	16,796,130	67,896	0.0040	0.9960	94.45	
11.5	16,979,293	112,419	0.0066	0.9934	94.07	
12.5	16,954,002	186,441	0.0110	0.9890	93.44	
13.5	5,825,827	268,369	0.0461	0.9539	92.42	
14.5	5,652,847	245,472	0.0434	0.9566	88.16	
15.5	5,687,982	169,450	0.0298	0.9702	84.33	
16.5	5,852,107	103,270	0.0176	0.9824	81.82	
17.5	5,835,880	102,176	0.0175	0.9825	80.38	
18.5	5,881,791	105,162	0.0179	0.9821	78.97	
19.5	5,877,389	113,446	0.0193	0.9807	77.56	
20.5	5,980,211	134,983	0.0226	0.9774	76.06	
21.5	5,890,118	174,936	0.0297	0.9703	74.34	
22.5	5,835,712	170,453	0.0292	0.9708	72.13	
23.5	5,711,357	194,718	0.0341	0.9659	70.03	
24.5	5,346,943	218,001	0.0408	0.9592	67.64	
25.5	4,870,430	163,786	0.0336	0.9664	64.88	
26.5	4,411,028	145,386	0.0330	0.9670	62.70	
27.5	4,028,185	182,739	0.0454	0.9546	60.63	
28.5	3,545,395	196,509	0.0554	0.9446	57.88	
29.5	3,210,857	216,829	0.0675	0.9325	54.67	
30.5	2,876,653	190,475	0.0662	0.9338	50.98	
31.5	2,565,579	158,852	0.0619	0.9381	47.61	
32.5	2,422,102	147,929	0.0611	0.9389	44.66	
33.5	2,478,622	125,531	0.0506	0.9494	41.93	
34.5	2,472,654	123,480	0.0499	0.9501	39.81	
35.5	2,487,229	112,611	0.0453	0.9547	37.82	
36.5	2,350,784	87,779	0.0373	0.9627	36.11	
37.5	2,192,359	95,703	0.0437	0.9563	34.76	
38.5	1,950,088	84,363	0.0433	0.9567	33.24	

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 370.10 METERS - IDAHO

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1995-2010, 2019-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,815,092	80,697	0.0445	0.9555	31.80	
40.5	1,842,577	85,647	0.0465	0.9535	30.39	
41.5	1,890,943	84,373	0.0446	0.9554	28.98	
42.5	1,841,779	84,576	0.0459	0.9541	27.68	
43.5	1,810,136	92,502	0.0511	0.9489	26.41	
44.5	1,679,595	93,723	0.0558	0.9442	25.06	
45.5	1,535,975	97,044	0.0632	0.9368	23.66	
46.5	1,479,185	102,810	0.0695	0.9305	22.17	
47.5	1,349,374	90,417	0.0670	0.9330	20.63	
48.5	1,198,968	74,747	0.0623	0.9377	19.25	
49.5	1,069,860	77,641	0.0726	0.9274	18.05	
50.5	935,556	86,563	0.0925	0.9075	16.74	
51.5	813,601	93,412	0.1148	0.8852	15.19	
52.5	700,713	91,909	0.1312	0.8688	13.44	
53.5	589,164	79,039	0.1342	0.8658	11.68	
54.5	484,758	71,509	0.1475	0.8525	10.11	
55.5	370,879	56,209	0.1516	0.8484	8.62	
56.5	296,827	43,058	0.1451	0.8549	7.32	
57.5	237,804	32,629	0.1372	0.8628	6.25	
58.5	191,061	22,636	0.1185	0.8815	5.40	
59.5	147,389	16,040	0.1088	0.8912	4.76	
60.5	107,397	11,605	0.1081	0.8919	4.24	
61.5	78,455	4,254	0.0542	0.9458	3.78	
62.5	55,815	588	0.0105	0.9895	3.58	
63.5	74,828	158	0.0021	0.9979	3.54	
64.5	79,147	148	0.0019	0.9981	3.53	
65.5	78,432	148	0.0019	0.9981	3.52	
66.5	59,241	288	0.0049	0.9951	3.52	
67.5	57,328	128	0.0022	0.9978	3.50	
68.5	43,812	79	0.0018	0.9982	3.49	
69.5	31,775	60	0.0019	0.9981	3.49	
70.5	20,915	568	0.0271	0.9729	3.48	
71.5	15,918	2,407	0.1512	0.8488	3.39	
72.5	9,959	77	0.0077	0.9923	2.87	
73.5	1,068		0.0000	1.0000	2.85	
74.5					2.85	
75.5	3	3	1.0000			
76.5	21	21	1.0000			
77.5	64	64	1.0000			
78.5	58	58	1.0000			

AVISTA CORPORATION  
ELECTRIC PLANT

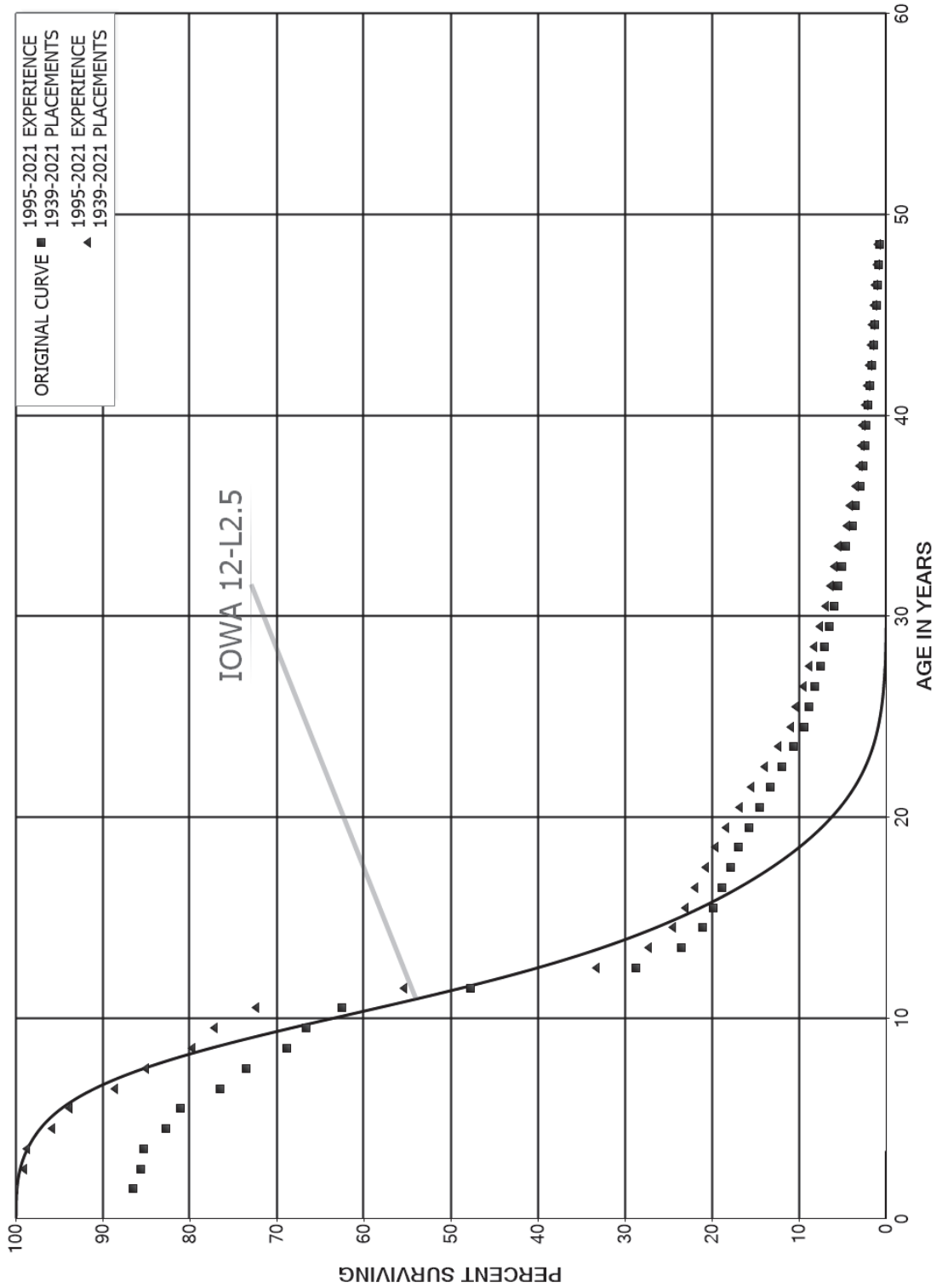
ACCOUNT 370.10 METERS - IDAHO

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1995-2010, 2019-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5 80.5	2	2	1.0000		



AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 370.30 METERS - WASHINGTON STANDARD  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 370.30 METERS - WASHINGTON STANDARD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,465,901	2,415,519	0.0722	0.9278	100.00
0.5	29,437,296	2,000,528	0.0680	0.9320	92.78
1.5	26,946,397	267,765	0.0099	0.9901	86.48
2.5	26,749,891	117,389	0.0044	0.9956	85.62
3.5	26,589,425	772,481	0.0291	0.9709	85.24
4.5	26,208,817	545,102	0.0208	0.9792	82.77
5.5	25,879,270	1,444,435	0.0558	0.9442	81.04
6.5	24,642,543	979,861	0.0398	0.9602	76.52
7.5	23,867,945	1,501,769	0.0629	0.9371	73.48
8.5	22,811,727	740,297	0.0325	0.9675	68.85
9.5	22,957,174	1,427,239	0.0622	0.9378	66.62
10.5	21,896,067	5,157,711	0.2356	0.7644	62.48
11.5	17,442,013	6,958,222	0.3989	0.6011	47.76
12.5	11,207,936	2,017,028	0.1800	0.8200	28.71
13.5	9,360,369	981,985	0.1049	0.8951	23.54
14.5	8,457,274	483,951	0.0572	0.9428	21.07
15.5	8,410,720	422,460	0.0502	0.9498	19.87
16.5	8,391,595	475,113	0.0566	0.9434	18.87
17.5	8,318,619	423,165	0.0509	0.9491	17.80
18.5	8,222,115	544,644	0.0662	0.9338	16.89
19.5	7,895,618	656,073	0.0831	0.9169	15.78
20.5	7,462,750	598,354	0.0802	0.9198	14.46
21.5	7,055,092	712,089	0.1009	0.8991	13.30
22.5	6,513,112	735,948	0.1130	0.8870	11.96
23.5	5,959,633	686,891	0.1153	0.8847	10.61
24.5	5,353,911	295,785	0.0552	0.9448	9.39
25.5	5,199,678	421,523	0.0811	0.9189	8.87
26.5	4,868,801	377,899	0.0776	0.9224	8.15
27.5	4,597,428	267,595	0.0582	0.9418	7.52
28.5	4,443,448	372,782	0.0839	0.9161	7.08
29.5	4,150,912	356,600	0.0859	0.9141	6.49
30.5	3,863,893	310,111	0.0803	0.9197	5.93
31.5	3,671,950	257,569	0.0701	0.9299	5.45
32.5	3,544,525	302,938	0.0855	0.9145	5.07
33.5	3,369,411	584,707	0.1735	0.8265	4.64
34.5	2,943,064	262,783	0.0893	0.9107	3.83
35.5	2,849,406	434,829	0.1526	0.8474	3.49
36.5	2,489,685	319,746	0.1284	0.8716	2.96
37.5	2,238,856	169,652	0.0758	0.9242	2.58
38.5	2,190,867	128,235	0.0585	0.9415	2.38

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 370.30 METERS - WASHINGTON STANDARD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,284,178	227,615	0.0996	0.9004	2.24
40.5	2,155,719	214,913	0.0997	0.9003	2.02
41.5	2,029,949	226,621	0.1116	0.8884	1.82
42.5	1,833,627	245,131	0.1337	0.8663	1.62
43.5	1,628,672	164,566	0.1010	0.8990	1.40
44.5	1,480,062	164,086	0.1109	0.8891	1.26
45.5	1,324,971	164,547	0.1242	0.8758	1.12
46.5	1,180,954	146,422	0.1240	0.8760	0.98
47.5	1,040,917	119,151	0.1145	0.8855	0.86
48.5	921,976	103,160	0.1119	0.8881	0.76
49.5	818,815	142,129	0.1736	0.8264	0.67
50.5	676,686	111,722	0.1651	0.8349	0.56
51.5	564,972	82,372	0.1458	0.8542	0.47
52.5	482,666	84,791	0.1757	0.8243	0.40
53.5	398,072	55,465	0.1393	0.8607	0.33
54.5	342,838	47,306	0.1380	0.8620	0.28
55.5	295,541	52,375	0.1772	0.8228	0.24
56.5	243,166	44,466	0.1829	0.8171	0.20
57.5	198,700	49,086	0.2470	0.7530	0.16
58.5	149,614	40,307	0.2694	0.7306	0.12
59.5	109,307	39,788	0.3640	0.6360	0.09
60.5	69,519	5,156	0.0742	0.9258	0.06
61.5	64,334	8,815	0.1370	0.8630	0.05
62.5	55,520	20,862	0.3758	0.6242	0.05
63.5	34,658	29,773	0.8591	0.1409	0.03
64.5	4,884	4,609	0.9437	0.0563	0.00
65.5	275	65	0.2352	0.7648	0.00
66.5	210	26	0.1220	0.8780	0.00
67.5	185	67	0.3610	0.6390	0.00
68.5	118	60	0.5102	0.4898	0.00
69.5	58	56	0.9701	0.0299	0.00
70.5	2	2	1.0000		0.00
71.5					

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 370.30 METERS - WASHINGTON STANDARD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,465,901	2,415,519	0.0722		
0.5	29,437,296	2,000,528	0.0680		
1.5	26,946,397	267,765	0.0099	0.9901	100.00
2.5	26,749,891	117,389	0.0044	0.9956	99.01
3.5	26,589,425	772,481	0.0291	0.9709	98.57
4.5	26,208,817	545,102	0.0208	0.9792	95.71
5.5	25,879,270	1,444,435	0.0558	0.9442	93.72
6.5	24,642,543	979,861	0.0398	0.9602	88.49
7.5	23,867,945	1,501,769	0.0629	0.9371	84.97
8.5	22,811,727	740,297	0.0325	0.9675	79.62
9.5	22,957,174	1,427,239	0.0622	0.9378	77.04
10.5	21,896,067	5,157,711	0.2356	0.7644	72.25
11.5	17,442,013	6,958,222	0.3989	0.6011	55.23
12.5	11,207,936	2,017,028	0.1800	0.8200	33.20
13.5	9,360,369	981,985	0.1049	0.8951	27.22
14.5	8,457,274	483,951	0.0572	0.9428	24.37
15.5	8,410,720	422,460	0.0502	0.9498	22.97
16.5	8,391,595	475,113	0.0566	0.9434	21.82
17.5	8,318,619	423,165	0.0509	0.9491	20.58
18.5	8,222,115	544,644	0.0662	0.9338	19.54
19.5	7,895,618	656,073	0.0831	0.9169	18.24
20.5	7,462,750	598,354	0.0802	0.9198	16.73
21.5	7,055,092	712,089	0.1009	0.8991	15.39
22.5	6,513,112	735,948	0.1130	0.8870	13.83
23.5	5,959,633	686,891	0.1153	0.8847	12.27
24.5	5,353,911	295,785	0.0552	0.9448	10.86
25.5	5,199,678	421,523	0.0811	0.9189	10.26
26.5	4,868,801	377,899	0.0776	0.9224	9.42
27.5	4,597,428	267,595	0.0582	0.9418	8.69
28.5	4,443,448	372,782	0.0839	0.9161	8.19
29.5	4,150,912	356,600	0.0859	0.9141	7.50
30.5	3,863,893	310,111	0.0803	0.9197	6.86
31.5	3,671,950	257,569	0.0701	0.9299	6.31
32.5	3,544,525	302,938	0.0855	0.9145	5.86
33.5	3,369,411	584,707	0.1735	0.8265	5.36
34.5	2,943,064	262,783	0.0893	0.9107	4.43
35.5	2,849,406	434,829	0.1526	0.8474	4.04
36.5	2,489,685	319,746	0.1284	0.8716	3.42
37.5	2,238,856	169,652	0.0758	0.9242	2.98
38.5	2,190,867	128,235	0.0585	0.9415	2.75

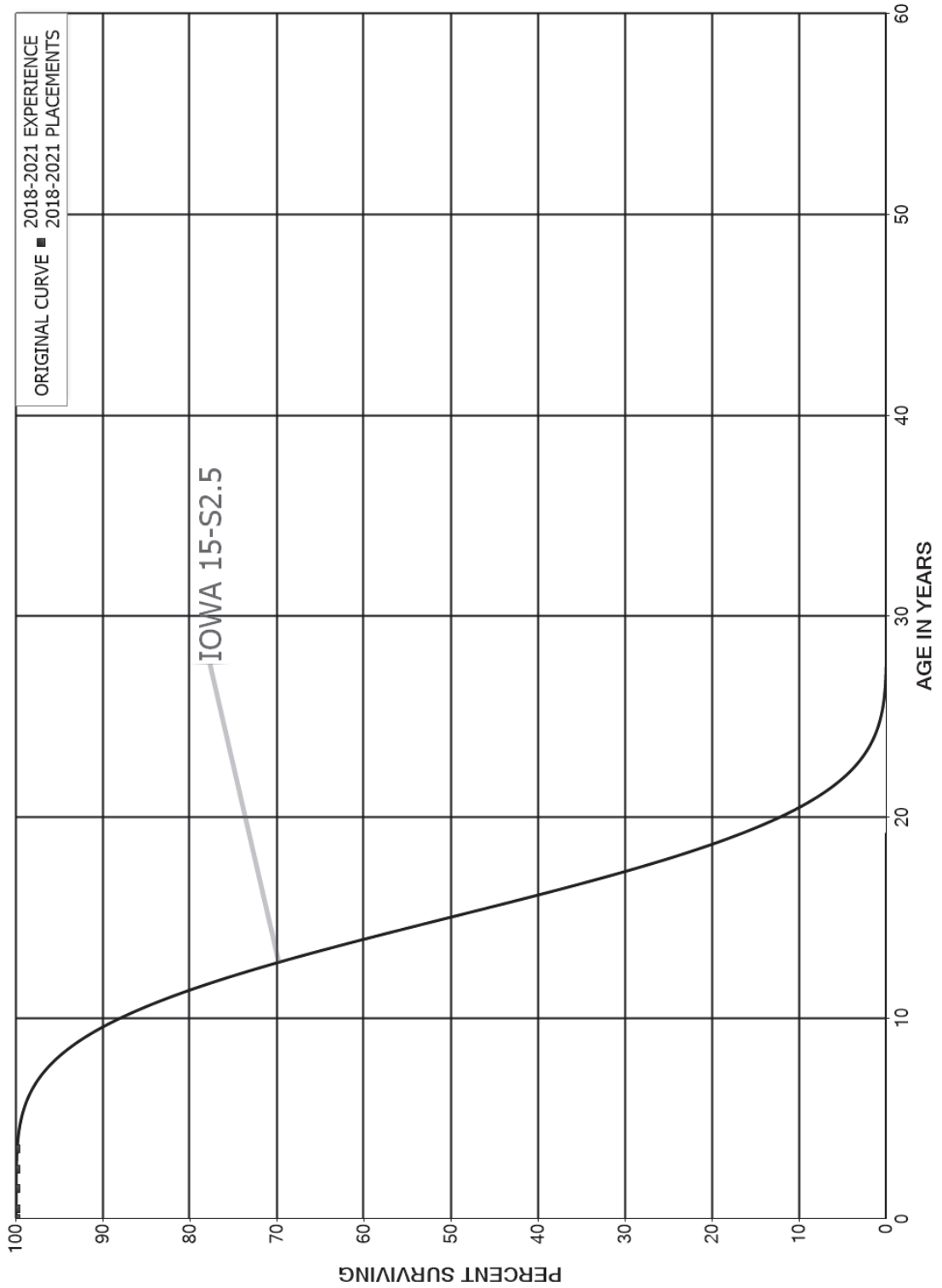
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 370.30 METERS - WASHINGTON STANDARD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,284,178	227,615	0.0996	0.9004	2.59
40.5	2,155,719	214,913	0.0997	0.9003	2.34
41.5	2,029,949	226,621	0.1116	0.8884	2.10
42.5	1,833,627	245,131	0.1337	0.8663	1.87
43.5	1,628,672	164,566	0.1010	0.8990	1.62
44.5	1,480,062	164,086	0.1109	0.8891	1.45
45.5	1,324,971	164,547	0.1242	0.8758	1.29
46.5	1,180,954	146,422	0.1240	0.8760	1.13
47.5	1,040,917	119,151	0.1145	0.8855	0.99
48.5	921,976	103,160	0.1119	0.8881	0.88
49.5	818,815	142,129	0.1736	0.8264	0.78
50.5	676,686	111,722	0.1651	0.8349	0.64
51.5	564,972	82,372	0.1458	0.8542	0.54
52.5	482,666	84,791	0.1757	0.8243	0.46
53.5	398,072	55,465	0.1393	0.8607	0.38
54.5	342,838	47,306	0.1380	0.8620	0.33
55.5	295,541	52,375	0.1772	0.8228	0.28
56.5	243,166	44,466	0.1829	0.8171	0.23
57.5	198,700	49,086	0.2470	0.7530	0.19
58.5	149,614	40,307	0.2694	0.7306	0.14
59.5	109,307	39,788	0.3640	0.6360	0.10
60.5	69,519	5,156	0.0742	0.9258	0.07
61.5	64,334	8,815	0.1370	0.8630	0.06
62.5	55,520	20,862	0.3758	0.6242	0.05
63.5	34,658	29,773	0.8591	0.1409	0.03
64.5	4,884	4,609	0.9437	0.0563	0.00
65.5	275	65	0.2352	0.7648	0.00
66.5	210	26	0.1220	0.8780	0.00
67.5	185	67	0.3610	0.6390	0.00
68.5	118	60	0.5102	0.4898	0.00
69.5	58	56	0.9701	0.0299	0.00
70.5	2	2	1.0000		0.00
71.5					

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 370.40 METERS - WASHINGTON AMI  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



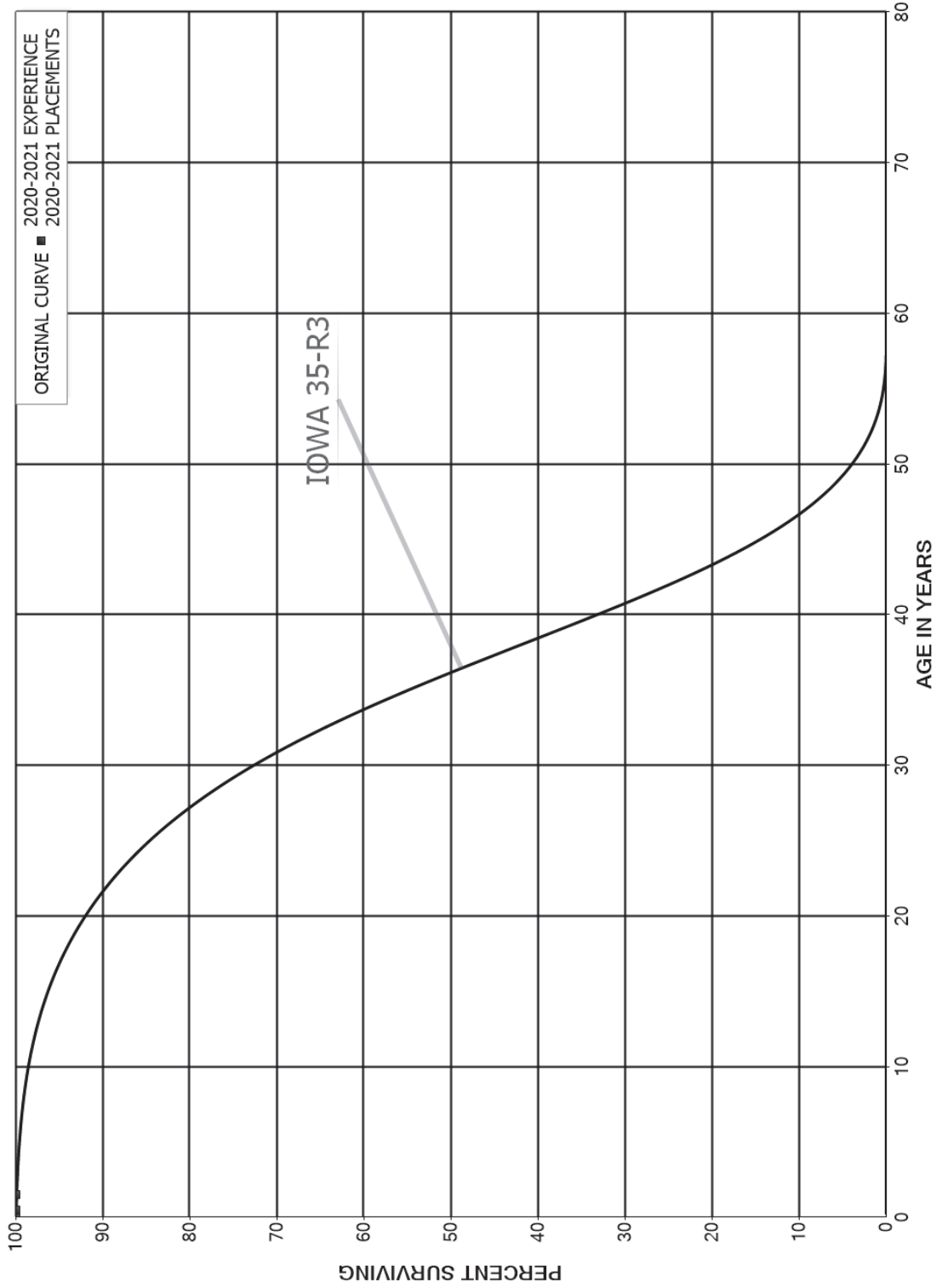
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 370.40 METERS - WASHINGTON AMI

ORIGINAL LIFE TABLE

PLACEMENT BAND 2018-2021			EXPERIENCE BAND 2018-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	59,447,403		0.0000	1.0000	100.00
0.5	57,357,883		0.0000	1.0000	100.00
1.5	56,967,866		0.0000	1.0000	100.00
2.5	56,855,803		0.0000	1.0000	100.00
3.5					100.00

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - CATALYST BUILDING  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





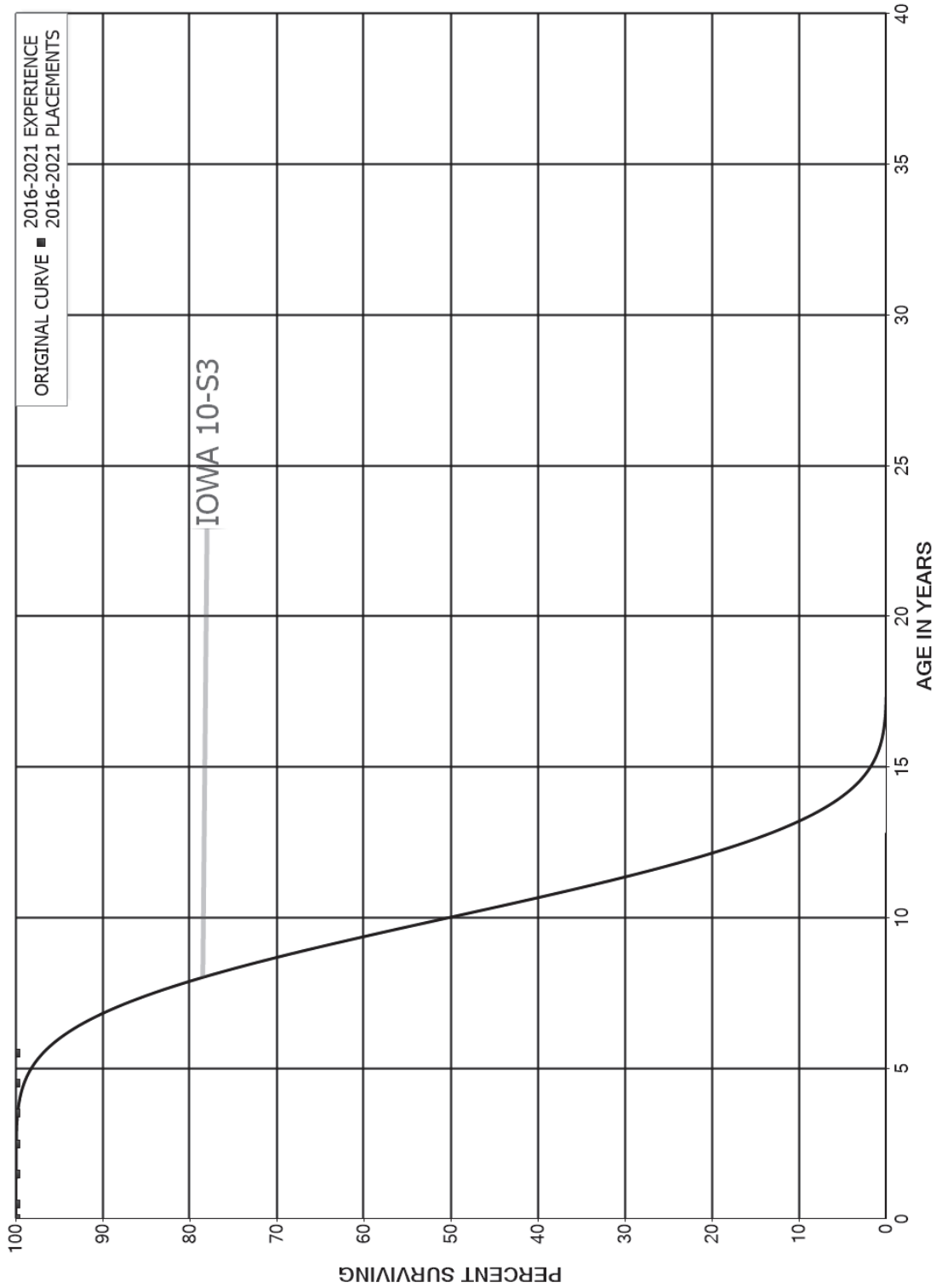
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - CATALYST BUILDING

ORIGINAL LIFE TABLE

PLACEMENT BAND 2020-2021			EXPERIENCE BAND 2020-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	604,987		0.0000	1.0000	100.00
0.5	580,339		0.0000	1.0000	100.00
1.5					100.00

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNTS 371.01 AND 371.02 ELECTRIC VEHICLE CHARGING STATION  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



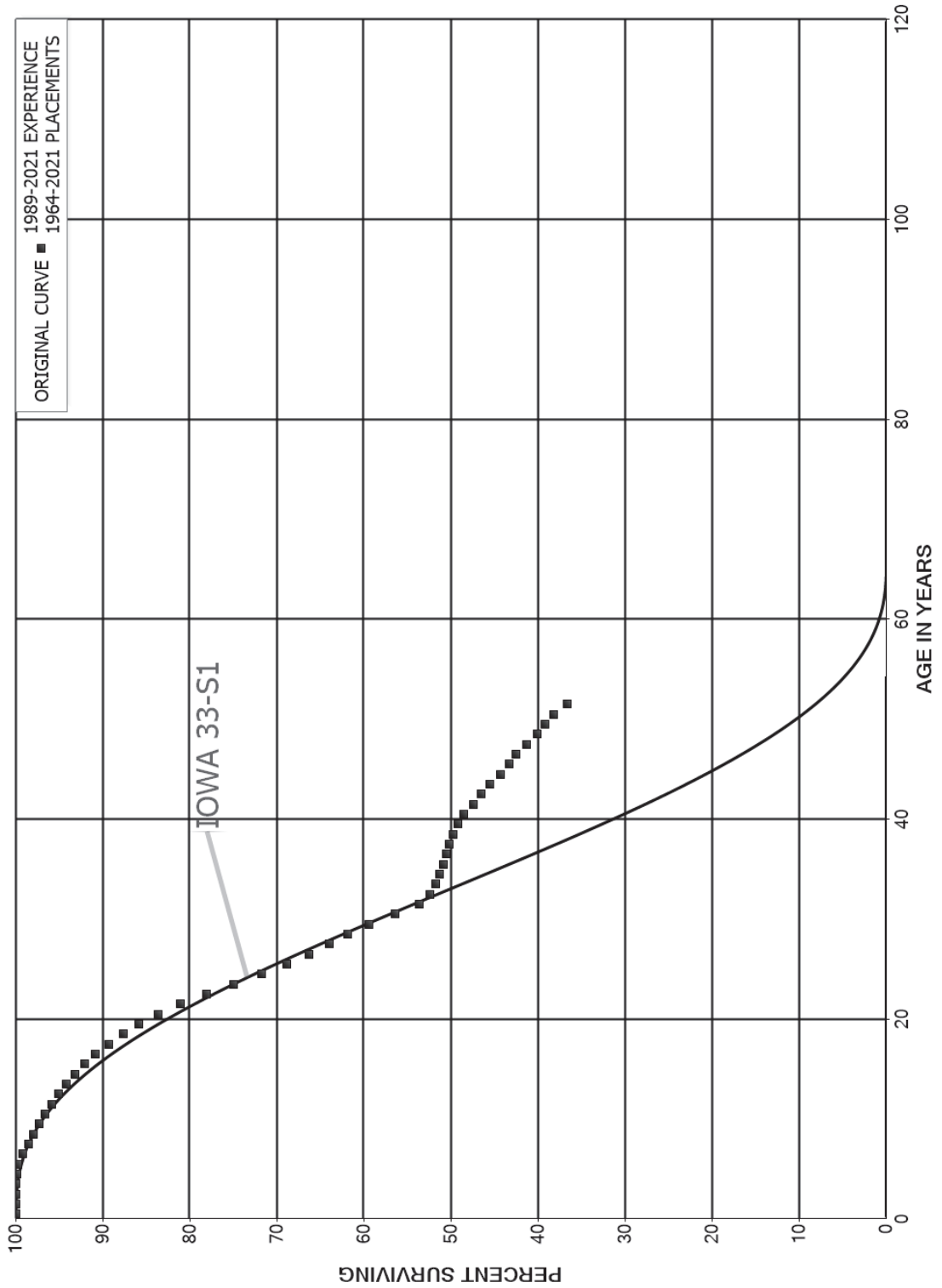
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNTS 371.01 AND 371.02 ELECTRIC VEHICLE CHARGING STATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2021			EXPERIENCE BAND 2016-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,738,358		0.0000	1.0000	100.00
0.5	2,121,932		0.0000	1.0000	100.00
1.5	2,121,932		0.0000	1.0000	100.00
2.5	2,014,016		0.0000	1.0000	100.00
3.5	1,502,638		0.0000	1.0000	100.00
4.5	338,185		0.0000	1.0000	100.00
5.5					100.00

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNTS 373.10, 373.20, 373.30, 373.40 AND 373.50 STREET LIGHTING AND SIGNAL SYSTEMS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNTS 373.10, 373.20, 373.30, 373.40 AND 373.50 STREET LIGHTING AND SIGNAL  
SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	77,850,111	164	0.0000	1.0000	100.00
0.5	72,550,886	4,203	0.0001	0.9999	100.00
1.5	68,385,535	29,164	0.0004	0.9996	99.99
2.5	64,507,134	20,905	0.0003	0.9997	99.95
3.5	59,686,381	33,378	0.0006	0.9994	99.92
4.5	52,885,092	92,347	0.0017	0.9983	99.86
5.5	46,046,683	241,386	0.0052	0.9948	99.69
6.5	36,786,952	231,528	0.0063	0.9937	99.17
7.5	34,995,529	211,402	0.0060	0.9940	98.54
8.5	32,859,976	212,788	0.0065	0.9935	97.95
9.5	31,153,638	230,370	0.0074	0.9926	97.31
10.5	28,179,941	216,833	0.0077	0.9923	96.59
11.5	26,575,376	219,889	0.0083	0.9917	95.85
12.5	25,302,170	229,095	0.0091	0.9909	95.06
13.5	23,898,917	250,701	0.0105	0.9895	94.20
14.5	22,560,757	266,234	0.0118	0.9882	93.21
15.5	21,049,867	289,013	0.0137	0.9863	92.11
16.5	19,954,342	331,292	0.0166	0.9834	90.84
17.5	18,786,114	354,718	0.0189	0.9811	89.33
18.5	17,785,911	366,736	0.0206	0.9794	87.65
19.5	16,486,011	425,148	0.0258	0.9742	85.84
20.5	15,648,133	475,186	0.0304	0.9696	83.63
21.5	14,465,967	539,008	0.0373	0.9627	81.09
22.5	13,347,432	532,125	0.0399	0.9601	78.07
23.5	12,388,647	535,290	0.0432	0.9568	74.95
24.5	11,063,562	438,867	0.0397	0.9603	71.72
25.5	9,985,036	372,139	0.0373	0.9627	68.87
26.5	8,824,330	314,185	0.0356	0.9644	66.30
27.5	7,799,799	252,979	0.0324	0.9676	63.94
28.5	6,841,588	276,435	0.0404	0.9596	61.87
29.5	6,298,052	314,982	0.0500	0.9500	59.37
30.5	5,865,848	286,503	0.0488	0.9512	56.40
31.5	5,435,732	126,944	0.0234	0.9766	53.65
32.5	5,229,990	64,450	0.0123	0.9877	52.39
33.5	5,001,289	48,986	0.0098	0.9902	51.75
34.5	4,875,802	38,696	0.0079	0.9921	51.24
35.5	4,757,185	32,629	0.0069	0.9931	50.83
36.5	4,618,381	32,586	0.0071	0.9929	50.48
37.5	4,478,731	36,833	0.0082	0.9918	50.13
38.5	4,215,659	44,488	0.0106	0.9894	49.72

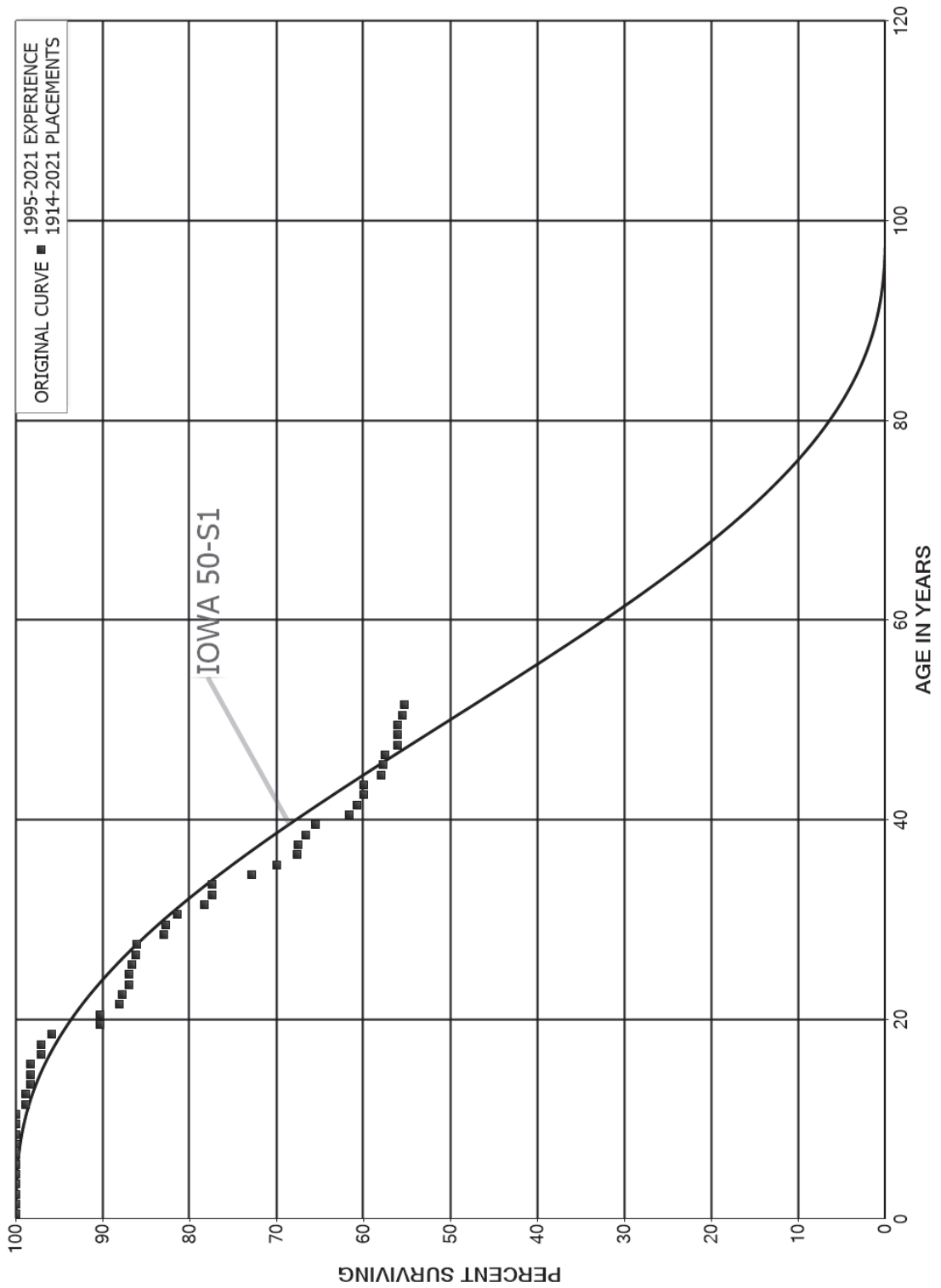
AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNTS 373.10, 373.20, 373.30, 373.40 AND 373.50 STREET LIGHTING AND SIGNAL  
SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2021			EXPERIENCE BAND 1989-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,012,966	52,283	0.0130	0.9870	49.19	
40.5	3,625,854	85,122	0.0235	0.9765	48.55	
41.5	3,233,718	62,127	0.0192	0.9808	47.41	
42.5	2,926,506	64,314	0.0220	0.9780	46.50	
43.5	2,644,156	70,739	0.0268	0.9732	45.48	
44.5	2,206,925	50,119	0.0227	0.9773	44.26	
45.5	1,838,229	33,998	0.0185	0.9815	43.26	
46.5	1,596,552	43,659	0.0273	0.9727	42.46	
47.5	1,138,677	34,068	0.0299	0.9701	41.30	
48.5	983,805	22,475	0.0228	0.9772	40.06	
49.5	733,696	18,046	0.0246	0.9754	39.14	
50.5	468,149	19,490	0.0416	0.9584	38.18	
51.5	354,995	8,576	0.0242	0.9758	36.59	
52.5	269,894	7,378	0.0273	0.9727	35.71	
53.5	137,348	4,116	0.0300	0.9700	34.73	
54.5	69,303	2,669	0.0385	0.9615	33.69	
55.5	66,060	3,074	0.0465	0.9535	32.39	
56.5	130	4	0.0318	0.9682	30.89	
57.5					29.90	

AVISTA CORPORATION  
 ELECTRIC PLANT  
 ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,746,968		0.0000	1.0000	100.00
0.5	7,220,714		0.0000	1.0000	100.00
1.5	7,270,788		0.0000	1.0000	100.00
2.5	7,034,435		0.0000	1.0000	100.00
3.5	6,813,153		0.0000	1.0000	100.00
4.5	6,894,467		0.0000	1.0000	100.00
5.5	5,689,084		0.0000	1.0000	100.00
6.5	5,465,255	471	0.0001	0.9999	100.00
7.5	5,521,456		0.0000	1.0000	99.99
8.5	4,941,453	3,060	0.0006	0.9994	99.99
9.5	4,859,924		0.0000	1.0000	99.93
10.5	2,767,571	29,356	0.0106	0.9894	99.93
11.5	2,559,277		0.0000	1.0000	98.87
12.5	1,324,336	8,085	0.0061	0.9939	98.87
13.5	1,375,458		0.0000	1.0000	98.27
14.5	1,372,160		0.0000	1.0000	98.27
15.5	1,302,884	15,359	0.0118	0.9882	98.27
16.5	1,369,238		0.0000	1.0000	97.11
17.5	1,365,560	18,576	0.0136	0.9864	97.11
18.5	1,359,692	77,451	0.0570	0.9430	95.79
19.5	1,298,739	1,434	0.0011	0.9989	90.33
20.5	1,642,936	40,130	0.0244	0.9756	90.23
21.5	1,590,464	5,322	0.0033	0.9967	88.03
22.5	1,511,839	12,954	0.0086	0.9914	87.73
23.5	1,354,043	413	0.0003	0.9997	86.98
24.5	1,573,706	5,495	0.0035	0.9965	86.95
25.5	1,555,944	8,525	0.0055	0.9945	86.65
26.5	1,533,250	1,105	0.0007	0.9993	86.18
27.5	1,437,039	51,892	0.0361	0.9639	86.11
28.5	1,383,972	4,348	0.0031	0.9969	83.00
29.5	1,369,673	22,918	0.0167	0.9833	82.74
30.5	1,347,038	50,217	0.0373	0.9627	81.36
31.5	1,253,524	14,569	0.0116	0.9884	78.33
32.5	1,245,252	1,129	0.0009	0.9991	77.42
33.5	1,245,218	73,280	0.0588	0.9412	77.34
34.5	1,084,258	41,975	0.0387	0.9613	72.79
35.5	979,796	32,611	0.0333	0.9667	69.98
36.5	903,005	1,290	0.0014	0.9986	67.65
37.5	900,529	11,753	0.0131	0.9869	67.55
38.5	831,569	14,426	0.0173	0.9827	66.67



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2021			EXPERIENCE BAND 1995-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	817,398	47,983	0.0587	0.9413	65.51	
40.5	684,908	10,813	0.0158	0.9842	61.67	
41.5	663,959	7,664	0.0115	0.9885	60.69	
42.5	630,024		0.0000	1.0000	59.99	
43.5	545,962	18,831	0.0345	0.9655	59.99	
44.5	527,131	1,568	0.0030	0.9970	57.92	
45.5	523,427	2,350	0.0045	0.9955	57.75	
46.5	504,579	12,571	0.0249	0.9751	57.49	
47.5	225,288		0.0000	1.0000	56.06	
48.5	221,295		0.0000	1.0000	56.06	
49.5	207,282	2,201	0.0106	0.9894	56.06	
50.5	179,662	511	0.0028	0.9972	55.46	
51.5	8,996		0.0000	1.0000	55.31	
52.5	8,996		0.0000	1.0000	55.31	
53.5	11,778		0.0000	1.0000	55.31	
54.5	9,032		0.0000	1.0000	55.31	
55.5	9,032		0.0000	1.0000	55.31	
56.5	9,032		0.0000	1.0000	55.31	
57.5	8,749		0.0000	1.0000	55.31	
58.5	8,749		0.0000	1.0000	55.31	
59.5	8,749		0.0000	1.0000	55.31	
60.5	165		0.0000	1.0000	55.31	
61.5	12,519		0.0000	1.0000	55.31	
62.5	2,500		0.0000	1.0000	55.31	
63.5	1,287		0.0000	1.0000	55.31	
64.5	1,287		0.0000	1.0000	55.31	
65.5	1,289		0.0000	1.0000	55.31	
66.5	2,088		0.0000	1.0000	55.31	
67.5	3,237		0.0000	1.0000	55.31	
68.5	1,287		0.0000	1.0000	55.31	
69.5	1,287		0.0000	1.0000	55.31	
70.5	1,287		0.0000	1.0000	55.31	
71.5	1,747		0.0000	1.0000	55.31	
72.5	1,157		0.0000	1.0000	55.31	
73.5	1,157		0.0000	1.0000	55.31	
74.5	1,183		0.0000	1.0000	55.31	
75.5	1,157		0.0000	1.0000	55.31	
76.5	1,250		0.0000	1.0000	55.31	
77.5	1,749	79	0.0452	0.9548	55.31	
78.5	1,078	387	0.3590	0.6410	52.81	

AVISTA CORPORATION  
ELECTRIC PLANT

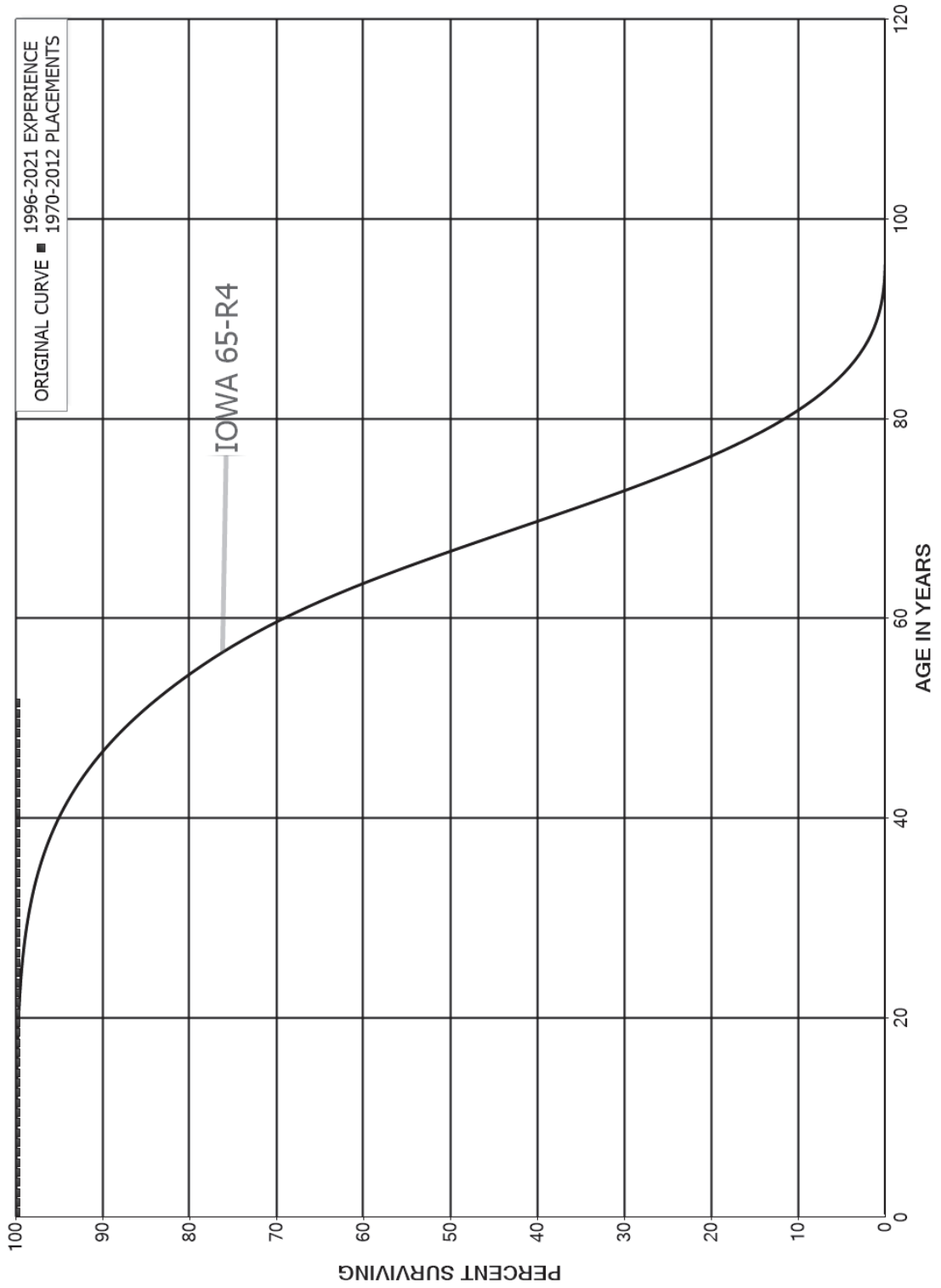
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	691		0.0000	1.0000	33.85
80.5	693		0.0000	1.0000	33.85
81.5	75,953		0.0000	1.0000	33.85
82.5	693		0.0000	1.0000	33.85
83.5	693		0.0000	1.0000	33.85
84.5	693		0.0000	1.0000	33.85
85.5	693		0.0000	1.0000	33.85
86.5	693		0.0000	1.0000	33.85
87.5	693		0.0000	1.0000	33.85
88.5	38	38	1.0000		33.85
89.5					

**GAS PLANT**

AVISTA CORPORATION  
 GAS PLANT  
 ACCOUNT 350.20 RIGHTS OF WAY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
GAS PLANT

ACCOUNT 350.20 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2012			EXPERIENCE BAND 1996-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	47,701		0.0000	1.0000	100.00
0.5	47,701		0.0000	1.0000	100.00
1.5	47,701		0.0000	1.0000	100.00
2.5	47,701		0.0000	1.0000	100.00
3.5	47,701		0.0000	1.0000	100.00
4.5	47,701		0.0000	1.0000	100.00
5.5	47,701		0.0000	1.0000	100.00
6.5	47,701		0.0000	1.0000	100.00
7.5	47,701		0.0000	1.0000	100.00
8.5	47,701		0.0000	1.0000	100.00
9.5	40,771		0.0000	1.0000	100.00
10.5	40,771		0.0000	1.0000	100.00
11.5	40,771		0.0000	1.0000	100.00
12.5	40,771		0.0000	1.0000	100.00
13.5	40,771		0.0000	1.0000	100.00
14.5	40,771		0.0000	1.0000	100.00
15.5	4,833		0.0000	1.0000	100.00
16.5	4,833		0.0000	1.0000	100.00
17.5	4,833		0.0000	1.0000	100.00
18.5	4,833		0.0000	1.0000	100.00
19.5	4,833		0.0000	1.0000	100.00
20.5	4,833		0.0000	1.0000	100.00
21.5	4,833		0.0000	1.0000	100.00
22.5	7,660		0.0000	1.0000	100.00
23.5	7,660		0.0000	1.0000	100.00
24.5	7,660		0.0000	1.0000	100.00
25.5	19,041		0.0000	1.0000	100.00
26.5	19,041		0.0000	1.0000	100.00
27.5	19,041		0.0000	1.0000	100.00
28.5	19,041		0.0000	1.0000	100.00
29.5	19,041		0.0000	1.0000	100.00
30.5	19,041		0.0000	1.0000	100.00
31.5	19,041		0.0000	1.0000	100.00
32.5	19,041		0.0000	1.0000	100.00
33.5	19,041		0.0000	1.0000	100.00
34.5	19,041		0.0000	1.0000	100.00
35.5	19,041		0.0000	1.0000	100.00
36.5	19,041		0.0000	1.0000	100.00
37.5	19,041		0.0000	1.0000	100.00
38.5	19,041		0.0000	1.0000	100.00

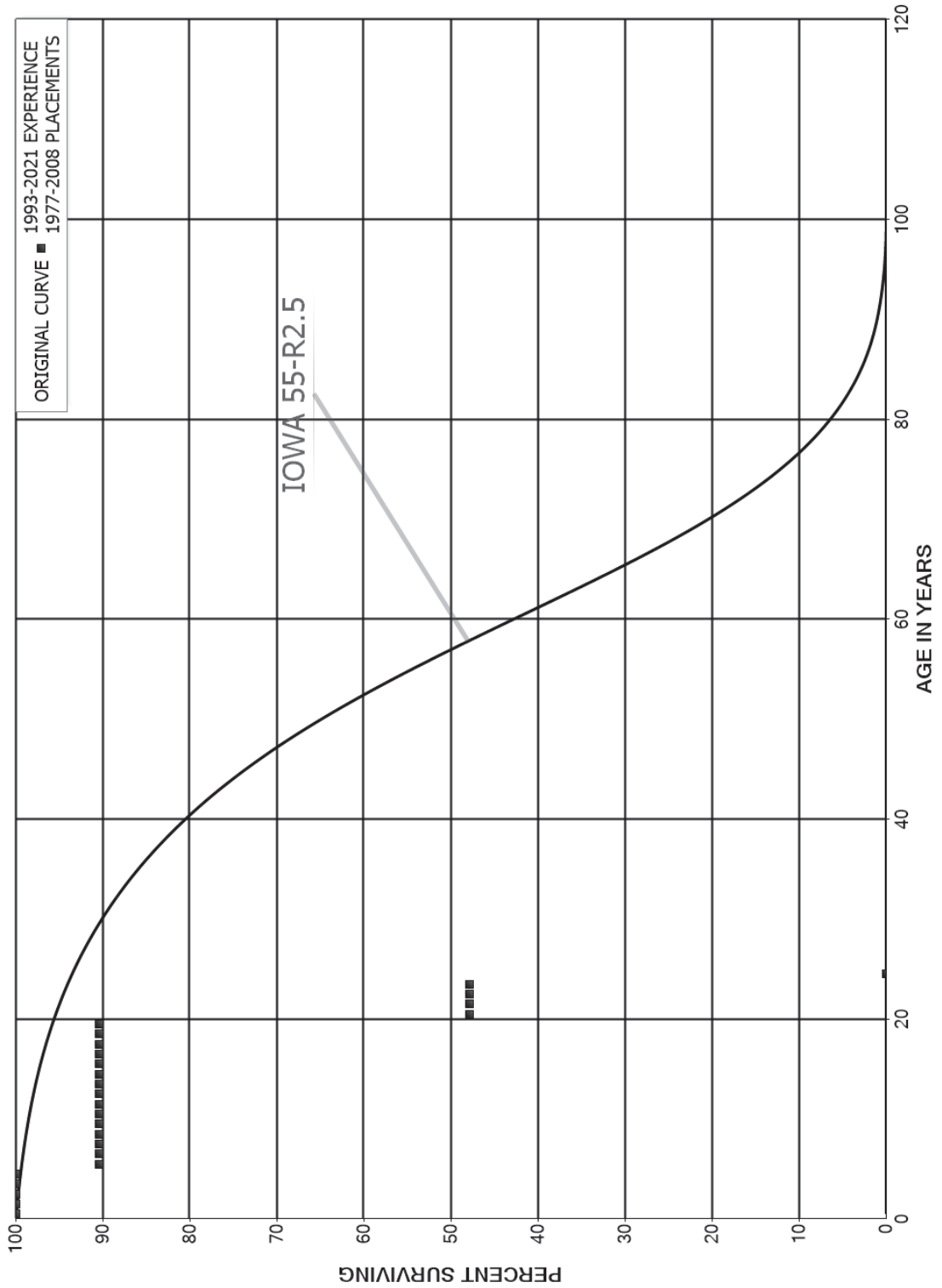
AVISTA CORPORATION  
GAS PLANT

ACCOUNT 350.20 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2012			EXPERIENCE BAND 1996-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,041		0.0000	1.0000	100.00
40.5	19,041		0.0000	1.0000	100.00
41.5	19,041		0.0000	1.0000	100.00
42.5	19,041		0.0000	1.0000	100.00
43.5	19,041		0.0000	1.0000	100.00
44.5	19,041		0.0000	1.0000	100.00
45.5	19,041		0.0000	1.0000	100.00
46.5	19,041		0.0000	1.0000	100.00
47.5	19,041		0.0000	1.0000	100.00
48.5	16,214		0.0000	1.0000	100.00
49.5	16,214		0.0000	1.0000	100.00
50.5	16,214		0.0000	1.0000	100.00
51.5					100.00

AVISTA CORPORATION  
 GAS PLANT  
 ACCOUNTS 351.10, 351.20, 351.30 AND 351.40 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
GAS PLANT

ACCOUNTS 351.10, 351.20, 351.30 AND 351.40 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

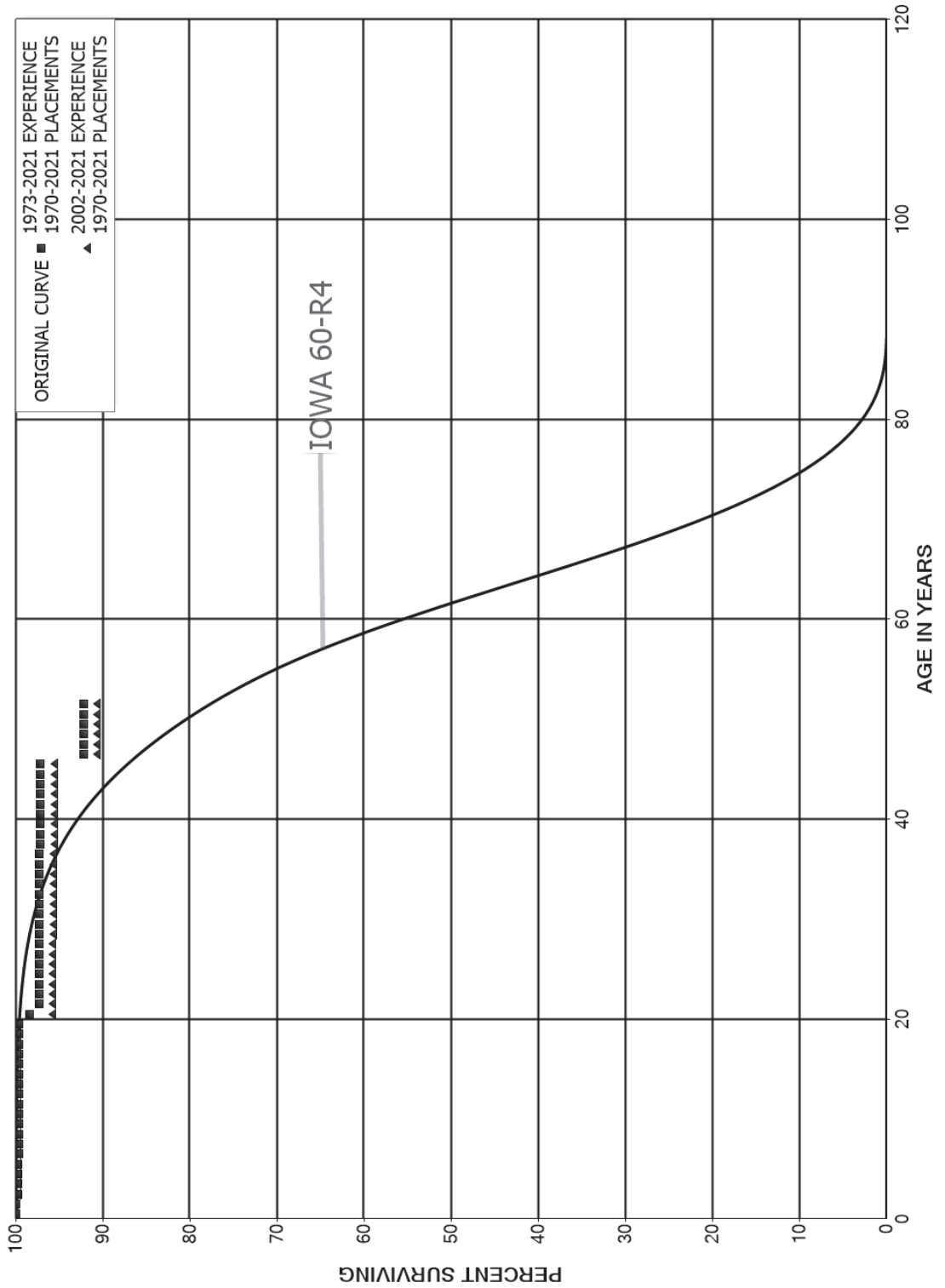
PLACEMENT BAND 1977-2008

EXPERIENCE BAND 1993-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,074		0.0000	1.0000	100.00
0.5	8,074		0.0000	1.0000	100.00
1.5	8,074		0.0000	1.0000	100.00
2.5	8,074		0.0000	1.0000	100.00
3.5	8,074		0.0000	1.0000	100.00
4.5	8,074	779	0.0965	0.9035	100.00
5.5	7,295		0.0000	1.0000	90.35
6.5	7,295		0.0000	1.0000	90.35
7.5	7,295		0.0000	1.0000	90.35
8.5	7,295		0.0000	1.0000	90.35
9.5	7,295		0.0000	1.0000	90.35
10.5	7,295		0.0000	1.0000	90.35
11.5	7,295		0.0000	1.0000	90.35
12.5	7,295		0.0000	1.0000	90.35
13.5	7,295		0.0000	1.0000	90.35
14.5	7,295		0.0000	1.0000	90.35
15.5	15,486		0.0000	1.0000	90.35
16.5	15,486		0.0000	1.0000	90.35
17.5	15,486		0.0000	1.0000	90.35
18.5	15,486		0.0000	1.0000	90.35
19.5	15,486	7,295	0.4711	0.5289	90.35
20.5	8,191		0.0000	1.0000	47.79
21.5	8,191		0.0000	1.0000	47.79
22.5	8,191		0.0000	1.0000	47.79
23.5	8,191	8,191	1.0000		47.79
24.5					



AVISTA CORPORATION  
 GAS PLANT  
 ACCOUNT 352.00 WELLS - STORAGE WELLS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
GAS PLANT

ACCOUNT 352.00 WELLS - STORAGE WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2021			EXPERIENCE BAND 1973-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,501,537		0.0000	1.0000	100.00
0.5	16,263,379		0.0000	1.0000	100.00
1.5	15,826,595	45,604	0.0029	0.9971	100.00
2.5	18,063,543	3,229	0.0002	0.9998	99.71
3.5	18,060,314		0.0000	1.0000	99.69
4.5	18,060,314	670	0.0000	1.0000	99.69
5.5	18,059,644	5,219	0.0003	0.9997	99.69
6.5	18,054,425		0.0000	1.0000	99.66
7.5	18,054,425		0.0000	1.0000	99.66
8.5	18,054,425		0.0000	1.0000	99.66
9.5	13,184,960		0.0000	1.0000	99.66
10.5	9,085,513	2,570	0.0003	0.9997	99.66
11.5	9,026,375	2,787	0.0003	0.9997	99.63
12.5	8,998,325		0.0000	1.0000	99.60
13.5	5,948,022		0.0000	1.0000	99.60
14.5	5,918,429	638	0.0001	0.9999	99.60
15.5	5,838,532		0.0000	1.0000	99.59
16.5	5,773,275		0.0000	1.0000	99.59
17.5	5,772,328		0.0000	1.0000	99.59
18.5	5,586,207		0.0000	1.0000	99.59
19.5	5,586,207	70,045	0.0125	0.9875	99.59
20.5	5,501,292	59,987	0.0109	0.9891	98.34
21.5	5,440,174		0.0000	1.0000	97.27
22.5	5,440,174		0.0000	1.0000	97.27
23.5	5,389,480		0.0000	1.0000	97.27
24.5	5,082,203		0.0000	1.0000	97.27
25.5	4,606,435	942	0.0002	0.9998	97.27
26.5	3,969,622		0.0000	1.0000	97.25
27.5	3,895,871	705	0.0002	0.9998	97.25
28.5	3,815,309		0.0000	1.0000	97.23
29.5	3,806,869		0.0000	1.0000	97.23
30.5	3,805,507		0.0000	1.0000	97.23
31.5	3,805,507		0.0000	1.0000	97.23
32.5	3,803,137		0.0000	1.0000	97.23
33.5	3,803,137		0.0000	1.0000	97.23
34.5	3,803,137		0.0000	1.0000	97.23
35.5	3,803,137		0.0000	1.0000	97.23
36.5	3,803,137	3,186	0.0008	0.9992	97.23
37.5	3,791,526		0.0000	1.0000	97.15
38.5	3,791,526		0.0000	1.0000	97.15

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 352.00 WELLS - STORAGE WELLS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2021			EXPERIENCE BAND 1973-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,765,389		0.0000	1.0000	97.15
40.5	3,764,392		0.0000	1.0000	97.15
41.5	3,764,392		0.0000	1.0000	97.15
42.5	3,749,630	826	0.0002	0.9998	97.15
43.5	3,695,959		0.0000	1.0000	97.13
44.5	3,653,797		0.0000	1.0000	97.13
45.5	3,322,896	169,343	0.0510	0.9490	97.13
46.5	2,657,108		0.0000	1.0000	92.18
47.5	2,421,712		0.0000	1.0000	92.18
48.5	2,631,818		0.0000	1.0000	92.18
49.5	2,400,147		0.0000	1.0000	92.18
50.5	2,367,697		0.0000	1.0000	92.18
51.5					92.18

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 352.00 WELLS - STORAGE WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,452,388		0.0000	1.0000	100.00
0.5	12,999,688		0.0000	1.0000	100.00
1.5	12,529,080	43,100	0.0034	0.9966	100.00
2.5	12,481,152		0.0000	1.0000	99.66
3.5	12,531,847		0.0000	1.0000	99.66
4.5	12,909,169	670	0.0001	0.9999	99.66
5.5	13,384,267		0.0000	1.0000	99.65
6.5	14,020,138		0.0000	1.0000	99.65
7.5	14,093,889		0.0000	1.0000	99.65
8.5	14,173,746		0.0000	1.0000	99.65
9.5	9,312,720		0.0000	1.0000	99.65
10.5	5,214,636		0.0000	1.0000	99.65
11.5	5,158,068	2,259	0.0004	0.9996	99.65
12.5	5,132,916		0.0000	1.0000	99.61
13.5	2,082,613		0.0000	1.0000	99.61
14.5	2,053,020		0.0000	1.0000	99.61
15.5	1,973,761		0.0000	1.0000	99.61
16.5	1,908,504		0.0000	1.0000	99.61
17.5	1,915,983		0.0000	1.0000	99.61
18.5	1,729,862		0.0000	1.0000	99.61
19.5	1,755,998	70,045	0.0399	0.9601	99.61
20.5	1,672,080		0.0000	1.0000	95.63
21.5	1,670,950		0.0000	1.0000	95.63
22.5	1,685,712		0.0000	1.0000	95.63
23.5	1,688,804		0.0000	1.0000	95.63
24.5	1,423,688		0.0000	1.0000	95.63
25.5	1,282,713	942	0.0007	0.9993	95.63
26.5	1,142,345		0.0000	1.0000	95.56
27.5	1,303,990	705	0.0005	0.9995	95.56
28.5	1,267,676		0.0000	1.0000	95.51
29.5	1,490,907		0.0000	1.0000	95.51
30.5	1,521,995		0.0000	1.0000	95.51
31.5	3,805,507		0.0000	1.0000	95.51
32.5	3,803,137		0.0000	1.0000	95.51
33.5	3,803,137		0.0000	1.0000	95.51
34.5	3,803,137		0.0000	1.0000	95.51
35.5	3,803,137		0.0000	1.0000	95.51
36.5	3,803,137	3,186	0.0008	0.9992	95.51
37.5	3,791,526		0.0000	1.0000	95.43
38.5	3,791,526		0.0000	1.0000	95.43

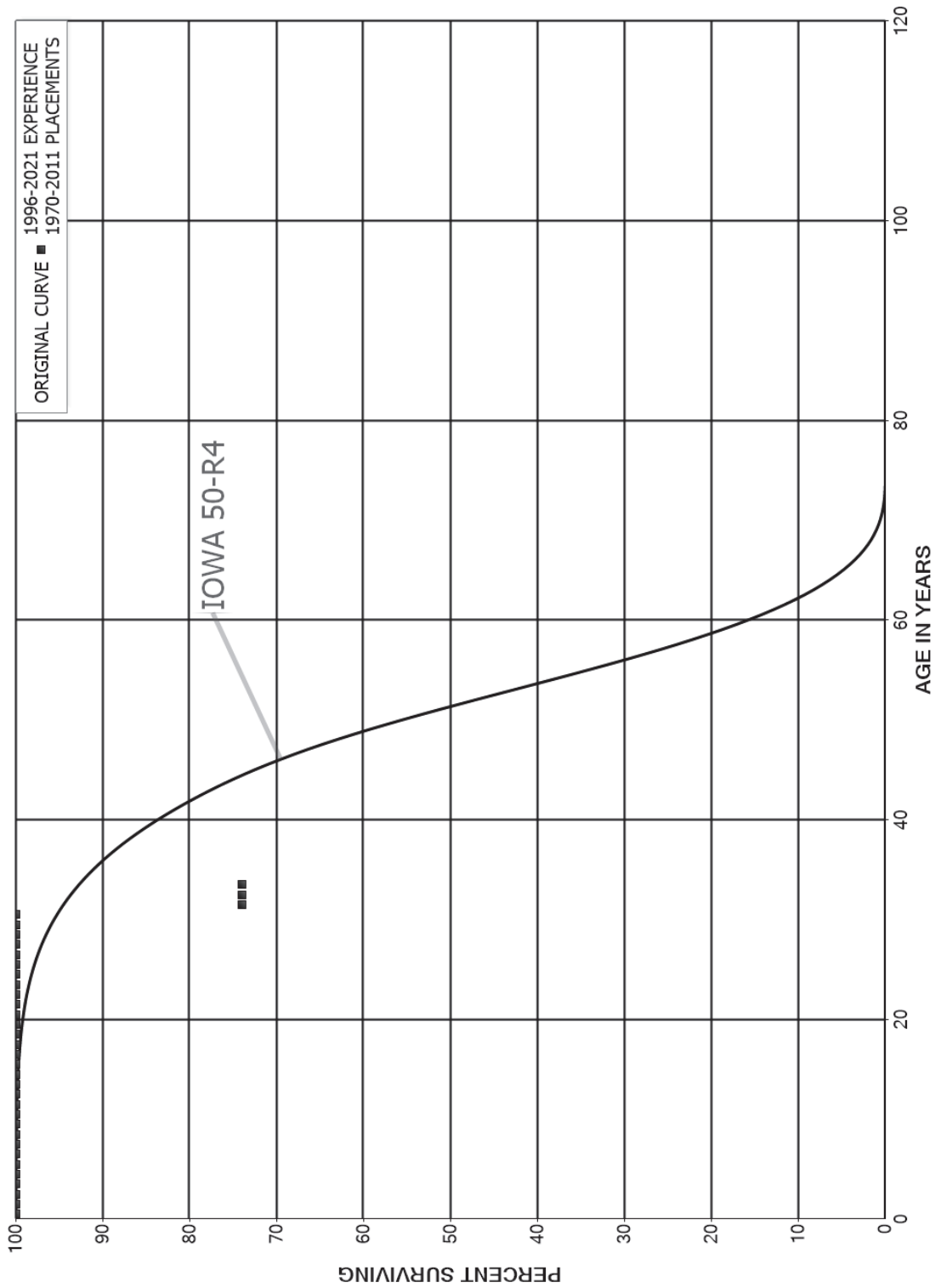
AVISTA CORPORATION  
GAS PLANT

ACCOUNT 352.00 WELLS - STORAGE WELLS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,765,389		0.0000	1.0000	95.43
40.5	3,764,392		0.0000	1.0000	95.43
41.5	3,764,392		0.0000	1.0000	95.43
42.5	3,749,630	826	0.0002	0.9998	95.43
43.5	3,695,959		0.0000	1.0000	95.41
44.5	3,653,797		0.0000	1.0000	95.41
45.5	3,322,896	169,343	0.0510	0.9490	95.41
46.5	2,657,108		0.0000	1.0000	90.55
47.5	2,421,712		0.0000	1.0000	90.55
48.5	2,631,818		0.0000	1.0000	90.55
49.5	2,400,147		0.0000	1.0000	90.55
50.5	2,367,697		0.0000	1.0000	90.55
51.5					90.55

AVISTA CORPORATION  
 GAS PLANT  
 ACCOUNT 352.20 WELLS - RESERVOIRS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



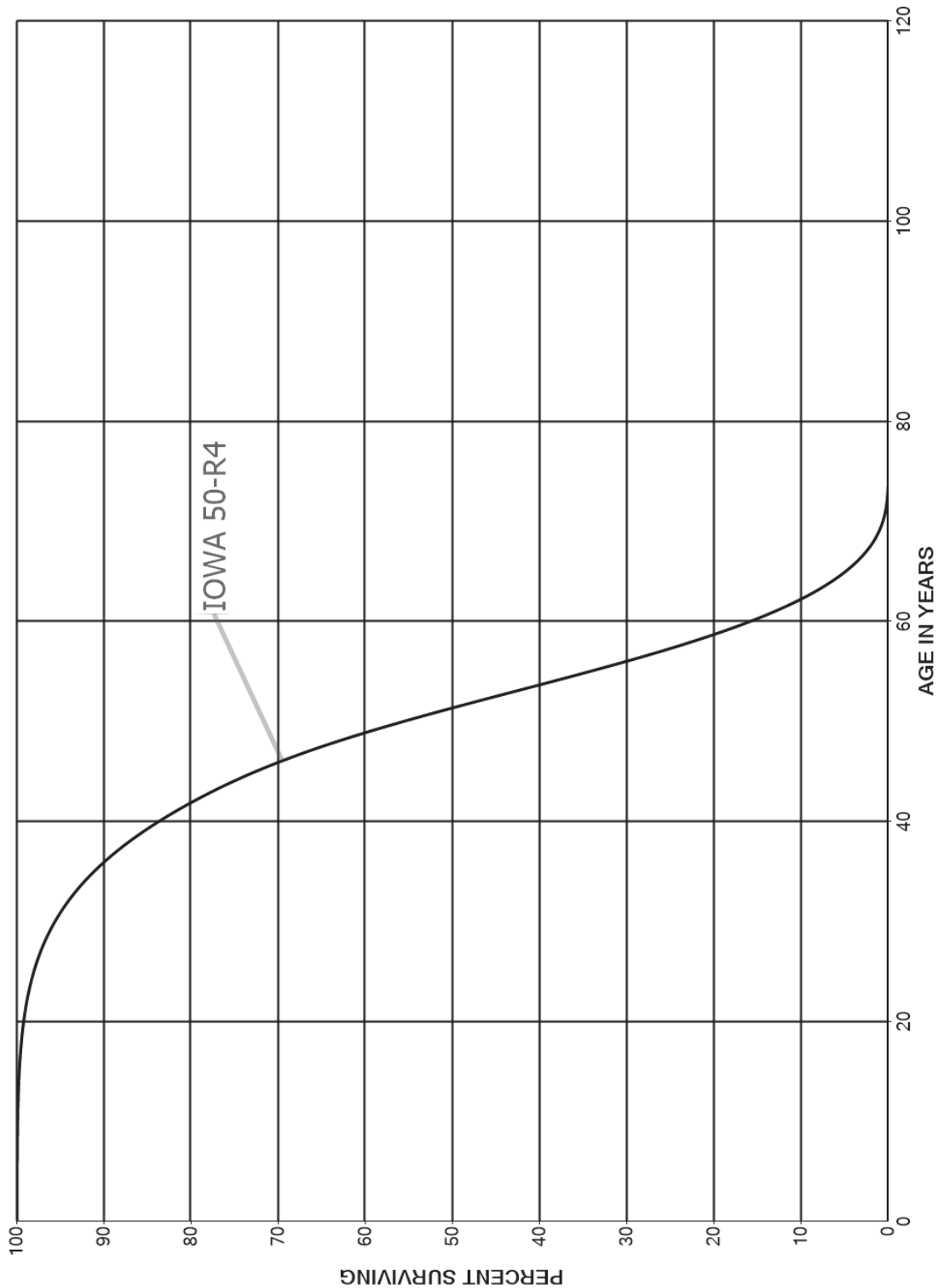
AVISTA CORPORATION  
GAS PLANT

ACCOUNT 352.20 WELLS - RESERVOIRS

ORIGINAL LIFE TABLE

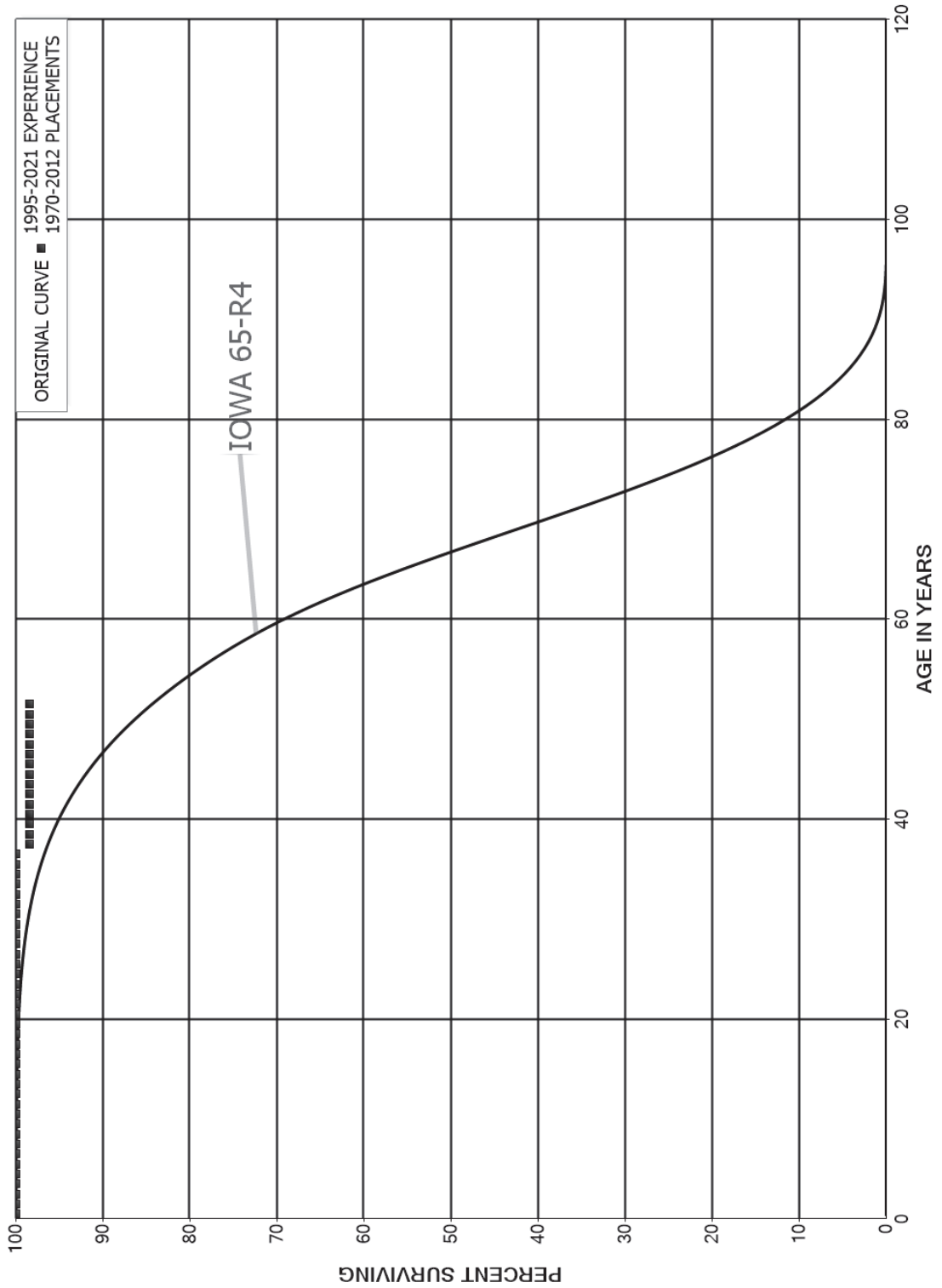
PLACEMENT BAND 1970-2011			EXPERIENCE BAND 1996-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,611,123		0.0000	1.0000	100.00
0.5	1,611,123		0.0000	1.0000	100.00
1.5	1,623,256		0.0000	1.0000	100.00
2.5	1,630,644		0.0000	1.0000	100.00
3.5	1,630,644		0.0000	1.0000	100.00
4.5	1,630,644		0.0000	1.0000	100.00
5.5	1,630,644		0.0000	1.0000	100.00
6.5	1,630,644		0.0000	1.0000	100.00
7.5	1,667,492		0.0000	1.0000	100.00
8.5	1,667,492		0.0000	1.0000	100.00
9.5	1,667,492		0.0000	1.0000	100.00
10.5	245,179		0.0000	1.0000	100.00
11.5	245,179		0.0000	1.0000	100.00
12.5	245,179		0.0000	1.0000	100.00
13.5	214,293		0.0000	1.0000	100.00
14.5	203,330		0.0000	1.0000	100.00
15.5	203,330		0.0000	1.0000	100.00
16.5	203,330		0.0000	1.0000	100.00
17.5	203,330		0.0000	1.0000	100.00
18.5	203,330		0.0000	1.0000	100.00
19.5	147,145		0.0000	1.0000	100.00
20.5	147,145		0.0000	1.0000	100.00
21.5	72,772		0.0000	1.0000	100.00
22.5	72,772		0.0000	1.0000	100.00
23.5	72,772		0.0000	1.0000	100.00
24.5	56,369		0.0000	1.0000	100.00
25.5	69,357		0.0000	1.0000	100.00
26.5	69,357		0.0000	1.0000	100.00
27.5	57,224		0.0000	1.0000	100.00
28.5	49,836		0.0000	1.0000	100.00
29.5	49,836		0.0000	1.0000	100.00
30.5	49,836	12,988	0.2606	0.7394	100.00
31.5	36,848		0.0000	1.0000	73.94
32.5	36,848		0.0000	1.0000	73.94
33.5					73.94

AVISTA CORPORATION  
 GAS PLANT  
 ACCOUNT 352.30 WELLS - NON-RECOVERABLE GAS  
 SMOOTH SURVIVOR CURVE





AVISTA CORPORATION  
 GAS PLANT  
 ACCOUNT 353.00 LINES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
GAS PLANT

ACCOUNT 353.00 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2012

EXPERIENCE BAND 1995-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,619,354		0.0000	1.0000	100.00
0.5	1,634,668		0.0000	1.0000	100.00
1.5	1,634,668		0.0000	1.0000	100.00
2.5	1,637,680		0.0000	1.0000	100.00
3.5	1,656,833		0.0000	1.0000	100.00
4.5	1,677,111		0.0000	1.0000	100.00
5.5	1,948,363		0.0000	1.0000	100.00
6.5	1,948,363		0.0000	1.0000	100.00
7.5	1,948,363		0.0000	1.0000	100.00
8.5	1,948,363		0.0000	1.0000	100.00
9.5	824,623		0.0000	1.0000	100.00
10.5	824,623		0.0000	1.0000	100.00
11.5	820,537		0.0000	1.0000	100.00
12.5	785,026		0.0000	1.0000	100.00
13.5	537,387		0.0000	1.0000	100.00
14.5	536,521		0.0000	1.0000	100.00
15.5	536,521		0.0000	1.0000	100.00
16.5	536,521		0.0000	1.0000	100.00
17.5	536,521		0.0000	1.0000	100.00
18.5	539,342		0.0000	1.0000	100.00
19.5	539,444		0.0000	1.0000	100.00
20.5	539,444		0.0000	1.0000	100.00
21.5	539,645		0.0000	1.0000	100.00
22.5	560,985		0.0000	1.0000	100.00
23.5	577,150		0.0000	1.0000	100.00
24.5	797,127		0.0000	1.0000	100.00
25.5	731,815		0.0000	1.0000	100.00
26.5	615,911		0.0000	1.0000	100.00
27.5	600,597		0.0000	1.0000	100.00
28.5	600,597		0.0000	1.0000	100.00
29.5	597,584		0.0000	1.0000	100.00
30.5	578,432		0.0000	1.0000	100.00
31.5	558,154		0.0000	1.0000	100.00
32.5	286,901		0.0000	1.0000	100.00
33.5	286,901		0.0000	1.0000	100.00
34.5	286,901		0.0000	1.0000	100.00
35.5	286,901		0.0000	1.0000	100.00
36.5	286,901	4,743	0.0165	0.9835	100.00
37.5	282,158		0.0000	1.0000	98.35
38.5	282,158		0.0000	1.0000	98.35

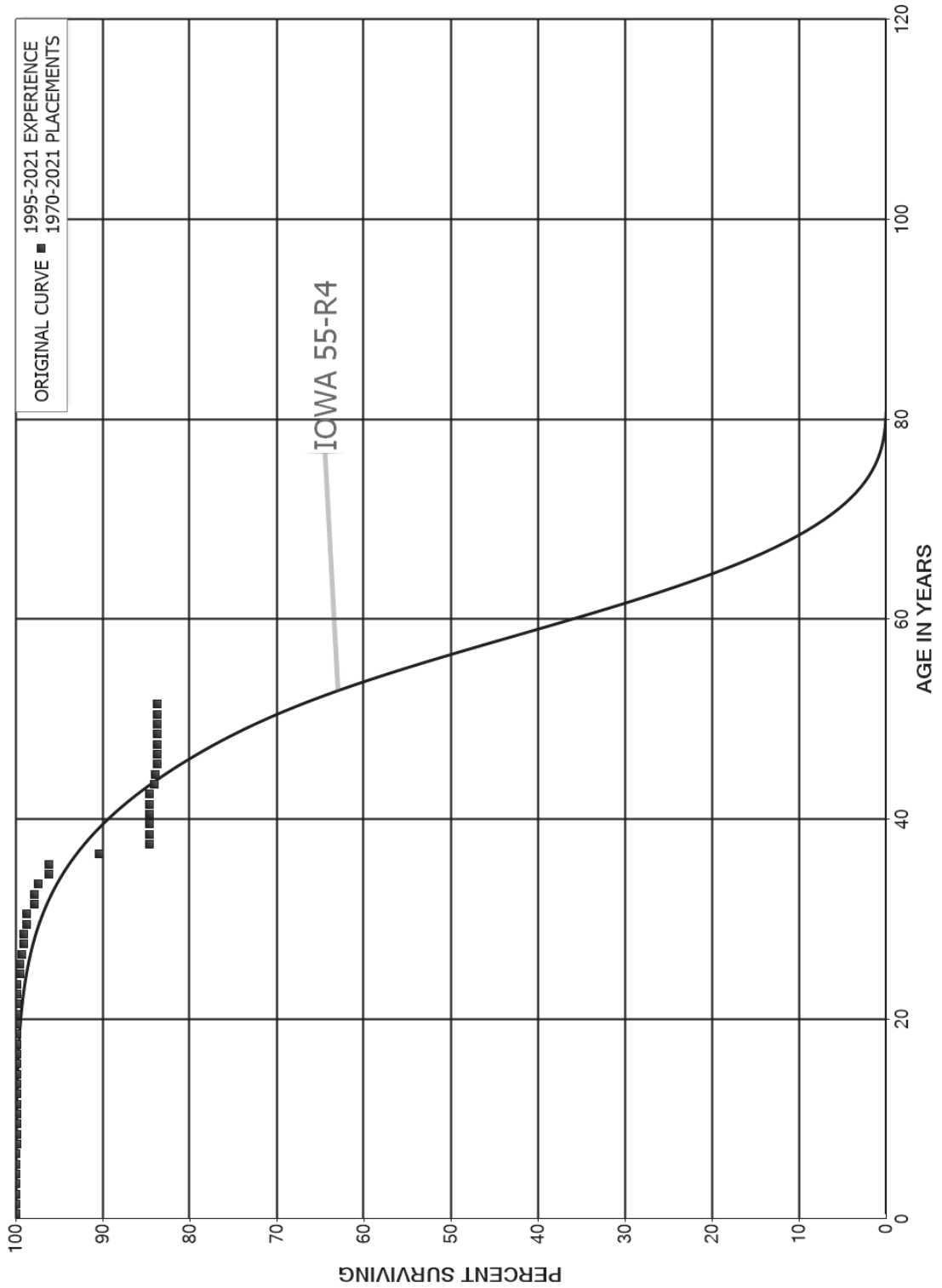
AVISTA CORPORATION  
GAS PLANT

ACCOUNT 353.00 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2012			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	282,158		0.0000	1.0000	98.35
40.5	282,158		0.0000	1.0000	98.35
41.5	282,158		0.0000	1.0000	98.35
42.5	282,158		0.0000	1.0000	98.35
43.5	282,158		0.0000	1.0000	98.35
44.5	282,158		0.0000	1.0000	98.35
45.5	279,337		0.0000	1.0000	98.35
46.5	254,825		0.0000	1.0000	98.35
47.5	254,825		0.0000	1.0000	98.35
48.5	254,624		0.0000	1.0000	98.35
49.5	233,284		0.0000	1.0000	98.35
50.5	217,119		0.0000	1.0000	98.35
51.5					98.35

AVISTA CORPORATION  
 GAS PLANT  
 ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
GAS PLANT

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2021			EXPERIENCE BAND 1995-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	17,059,327	12,075	0.0007	0.9993	100.00	
0.5	16,577,422		0.0000	1.0000	99.93	
1.5	16,115,568		0.0000	1.0000	99.93	
2.5	16,110,741		0.0000	1.0000	99.93	
3.5	16,184,300		0.0000	1.0000	99.93	
4.5	16,207,426	558	0.0000	1.0000	99.93	
5.5	16,339,566	7	0.0000	1.0000	99.93	
6.5	16,339,559	10,628	0.0007	0.9993	99.93	
7.5	16,328,931		0.0000	1.0000	99.86	
8.5	16,328,931		0.0000	1.0000	99.86	
9.5	13,237,223		0.0000	1.0000	99.86	
10.5	12,991,019		0.0000	1.0000	99.86	
11.5	12,967,121		0.0000	1.0000	99.86	
12.5	12,965,845		0.0000	1.0000	99.86	
13.5	950,934		0.0000	1.0000	99.86	
14.5	953,597		0.0000	1.0000	99.86	
15.5	953,597		0.0000	1.0000	99.86	
16.5	945,732		0.0000	1.0000	99.86	
17.5	868,913		0.0000	1.0000	99.86	
18.5	841,382		0.0000	1.0000	99.86	
19.5	1,123,821		0.0000	1.0000	99.86	
20.5	1,007,429		0.0000	1.0000	99.86	
21.5	944,095		0.0000	1.0000	99.86	
22.5	953,565		0.0000	1.0000	99.86	
23.5	939,615	3,521	0.0037	0.9963	99.86	
24.5	1,484,500		0.0000	1.0000	99.49	
25.5	1,331,100	3,409	0.0026	0.9974	99.49	
26.5	1,320,927	2,490	0.0019	0.9981	99.23	
27.5	1,318,437		0.0000	1.0000	99.04	
28.5	1,308,552	4,387	0.0034	0.9966	99.04	
29.5	1,304,165		0.0000	1.0000	98.71	
30.5	1,230,606	11,308	0.0092	0.9908	98.71	
31.5	1,196,172		0.0000	1.0000	97.81	
32.5	1,063,473	4,556	0.0043	0.9957	97.81	
33.5	1,058,918	13,667	0.0129	0.9871	97.39	
34.5	1,045,251		0.0000	1.0000	96.13	
35.5	1,045,251	61,760	0.0591	0.9409	96.13	
36.5	983,491	63,794	0.0649	0.9351	90.45	
37.5	914,540		0.0000	1.0000	84.58	
38.5	914,540		0.0000	1.0000	84.58	

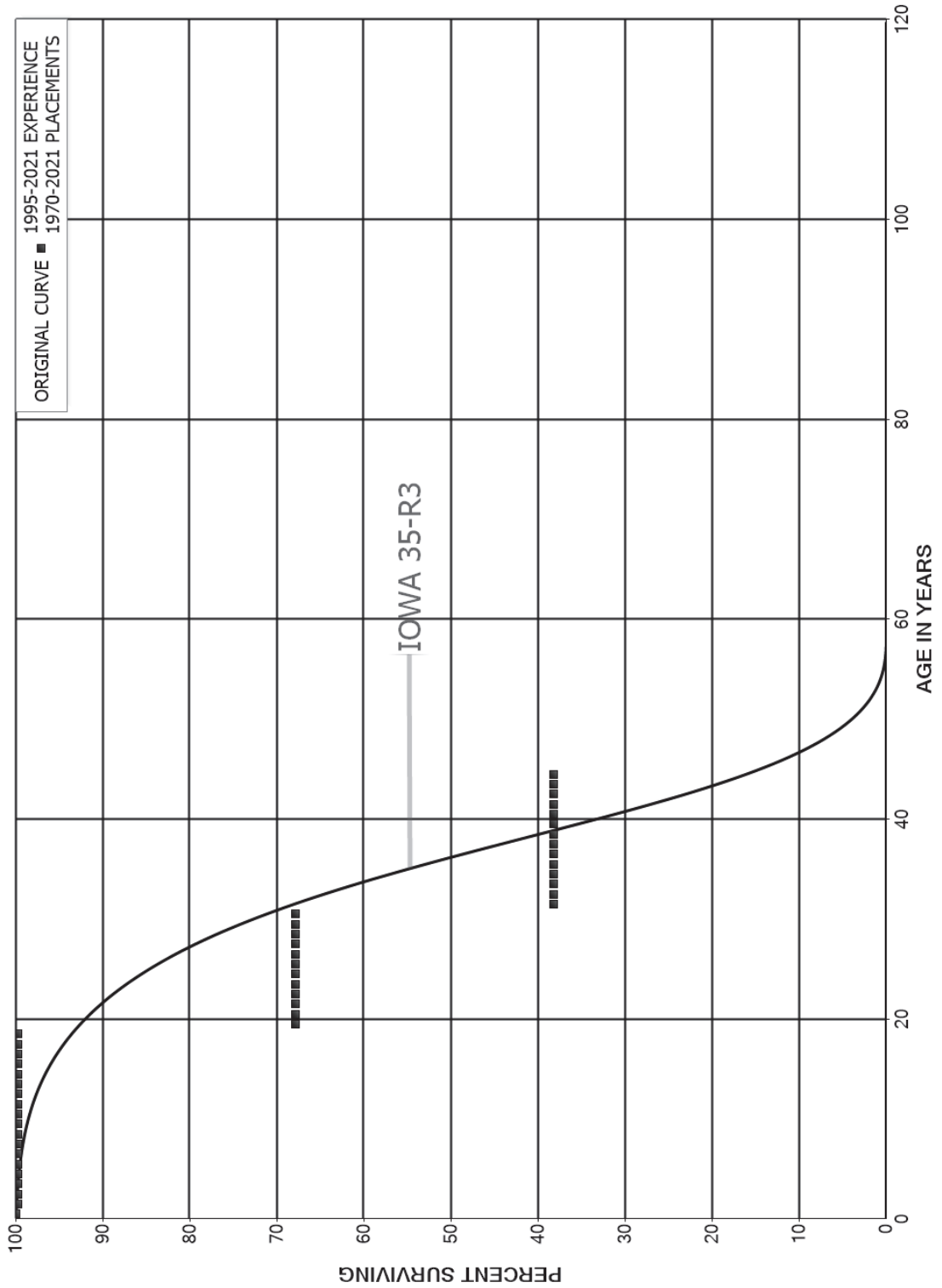
AVISTA CORPORATION  
GAS PLANT

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	914,540		0.0000	1.0000	84.58
40.5	914,540		0.0000	1.0000	84.58
41.5	911,878		0.0000	1.0000	84.58
42.5	911,878	5,229	0.0057	0.9943	84.58
43.5	906,649	1,443	0.0016	0.9984	84.10
44.5	905,206	2,268	0.0025	0.9975	83.96
45.5	889,553		0.0000	1.0000	83.75
46.5	738,126		0.0000	1.0000	83.75
47.5	530,843		0.0000	1.0000	83.75
48.5	527,711		0.0000	1.0000	83.75
49.5	516,965		0.0000	1.0000	83.75
50.5	515,213		0.0000	1.0000	83.75
51.5					83.75

AVISTA CORPORATION  
 GAS PLANT  
 ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
GAS PLANT

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,637,530		0.0000	1.0000	100.00
0.5	1,217,120	3,670	0.0030	0.9970	100.00
1.5	1,479,676		0.0000	1.0000	99.70
2.5	1,504,174		0.0000	1.0000	99.70
3.5	1,504,174		0.0000	1.0000	99.70
4.5	1,504,174		0.0000	1.0000	99.70
5.5	1,504,358		0.0000	1.0000	99.70
6.5	1,504,358		0.0000	1.0000	99.70
7.5	1,484,539		0.0000	1.0000	99.70
8.5	747,051		0.0000	1.0000	99.70
9.5	90,414		0.0000	1.0000	99.70
10.5	98,883		0.0000	1.0000	99.70
11.5	105,077		0.0000	1.0000	99.70
12.5	112,544		0.0000	1.0000	99.70
13.5	131,114		0.0000	1.0000	99.70
14.5	133,400		0.0000	1.0000	99.70
15.5	141,354		0.0000	1.0000	99.70
16.5	141,354		0.0000	1.0000	99.70
17.5	145,145		0.0000	1.0000	99.70
18.5	145,145	46,344	0.3193	0.6807	99.70
19.5	99,250		0.0000	1.0000	67.86
20.5	100,479		0.0000	1.0000	67.86
21.5	101,203		0.0000	1.0000	67.86
22.5	103,369		0.0000	1.0000	67.86
23.5	103,369		0.0000	1.0000	67.86
24.5	157,129		0.0000	1.0000	67.86
25.5	157,129		0.0000	1.0000	67.86
26.5	146,122		0.0000	1.0000	67.86
27.5	143,046		0.0000	1.0000	67.86
28.5	142,568		0.0000	1.0000	67.86
29.5	113,243		0.0000	1.0000	67.86
30.5	113,243	49,508	0.4372	0.5628	67.86
31.5	63,735		0.0000	1.0000	38.20
32.5	63,551		0.0000	1.0000	38.20
33.5	63,551		0.0000	1.0000	38.20
34.5	63,551		0.0000	1.0000	38.20
35.5	63,551		0.0000	1.0000	38.20
36.5	63,551		0.0000	1.0000	38.20
37.5	55,082		0.0000	1.0000	38.20
38.5	48,888		0.0000	1.0000	38.20



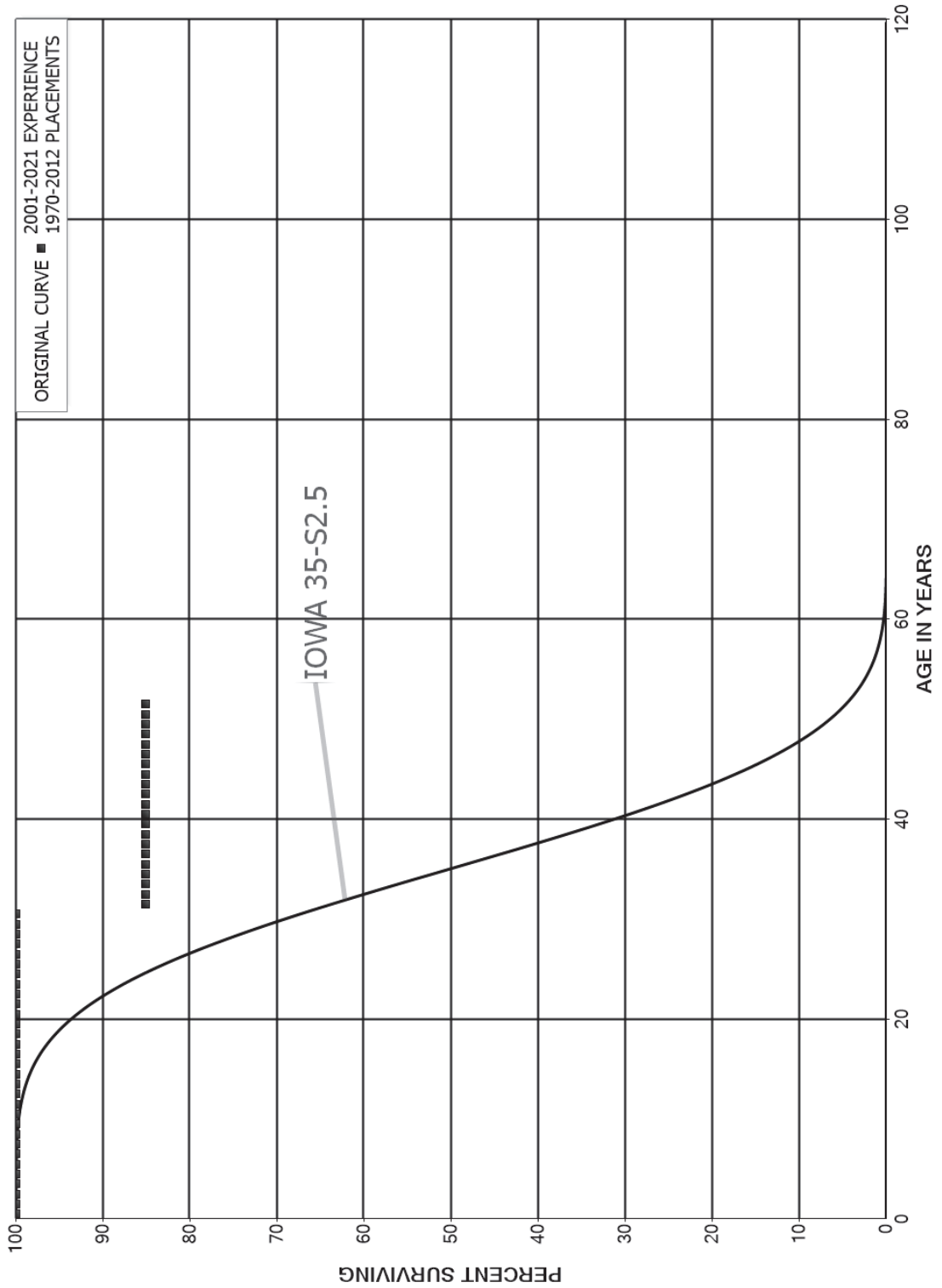
AVISTA CORPORATION  
GAS PLANT

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	41,421		0.0000	1.0000	38.20
40.5	22,851		0.0000	1.0000	38.20
41.5	20,564		0.0000	1.0000	38.20
42.5	12,611		0.0000	1.0000	38.20
43.5	12,611		0.0000	1.0000	38.20
44.5	8,820		0.0000	1.0000	38.20
45.5	8,820		0.0000	1.0000	38.20
46.5	8,370		0.0000	1.0000	38.20
47.5	7,141		0.0000	1.0000	38.20
48.5	6,418		0.0000	1.0000	38.20
49.5	4,252		0.0000	1.0000	38.20
50.5	4,252		0.0000	1.0000	38.20
51.5					38.20

AVISTA CORPORATION  
 GAS PLANT  
 ACCOUNT 356.00 PURIFICATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
GAS PLANT

ACCOUNT 356.00 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2012			EXPERIENCE BAND 2001-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	160,441		0.0000	1.0000	100.00
0.5	160,441		0.0000	1.0000	100.00
1.5	160,441		0.0000	1.0000	100.00
2.5	160,441		0.0000	1.0000	100.00
3.5	160,441		0.0000	1.0000	100.00
4.5	160,441		0.0000	1.0000	100.00
5.5	160,441		0.0000	1.0000	100.00
6.5	160,441		0.0000	1.0000	100.00
7.5	156,536		0.0000	1.0000	100.00
8.5	156,536		0.0000	1.0000	100.00
9.5	92,058		0.0000	1.0000	100.00
10.5	95,911		0.0000	1.0000	100.00
11.5	232,845		0.0000	1.0000	100.00
12.5	232,845		0.0000	1.0000	100.00
13.5	232,845		0.0000	1.0000	100.00
14.5	232,845		0.0000	1.0000	100.00
15.5	232,845		0.0000	1.0000	100.00
16.5	232,845		0.0000	1.0000	100.00
17.5	232,845		0.0000	1.0000	100.00
18.5	232,845		0.0000	1.0000	100.00
19.5	232,845		0.0000	1.0000	100.00
20.5	232,845		0.0000	1.0000	100.00
21.5	232,845		0.0000	1.0000	100.00
22.5	232,845		0.0000	1.0000	100.00
23.5	234,525		0.0000	1.0000	100.00
24.5	322,831		0.0000	1.0000	100.00
25.5	322,831		0.0000	1.0000	100.00
26.5	322,831		0.0000	1.0000	100.00
27.5	322,831		0.0000	1.0000	100.00
28.5	322,916		0.0000	1.0000	100.00
29.5	324,807		0.0000	1.0000	100.00
30.5	366,512	54,857	0.1497	0.8503	100.00
31.5	307,802		0.0000	1.0000	85.03
32.5	170,868		0.0000	1.0000	85.03
33.5	170,868		0.0000	1.0000	85.03
34.5	170,868		0.0000	1.0000	85.03
35.5	170,868		0.0000	1.0000	85.03
36.5	170,868		0.0000	1.0000	85.03
37.5	170,868		0.0000	1.0000	85.03
38.5	170,868		0.0000	1.0000	85.03

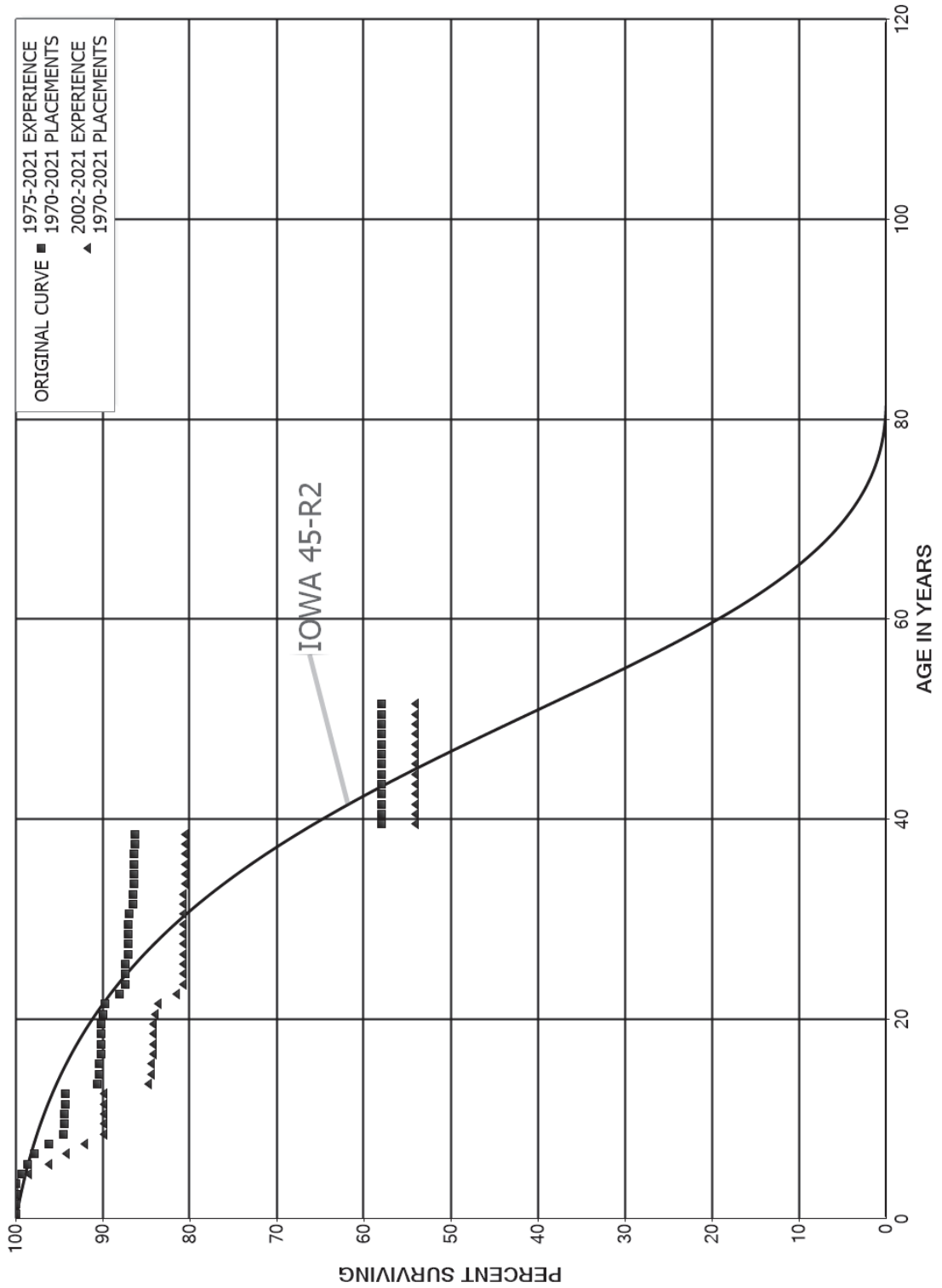
AVISTA CORPORATION  
GAS PLANT

ACCOUNT 356.00 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2012			EXPERIENCE BAND 2001-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	170,868		0.0000	1.0000	85.03
40.5	170,868		0.0000	1.0000	85.03
41.5	170,868		0.0000	1.0000	85.03
42.5	170,868		0.0000	1.0000	85.03
43.5	170,868		0.0000	1.0000	85.03
44.5	169,188		0.0000	1.0000	85.03
45.5	80,881		0.0000	1.0000	85.03
46.5	80,881		0.0000	1.0000	85.03
47.5	80,881		0.0000	1.0000	85.03
48.5	80,881		0.0000	1.0000	85.03
49.5	80,796		0.0000	1.0000	85.03
50.5	78,905		0.0000	1.0000	85.03
51.5					85.03

AVISTA CORPORATION  
 GAS PLANT  
 ACCOUNT 357.00 OTHER EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
GAS PLANT

ACCOUNT 357.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2021			EXPERIENCE BAND 1975-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,641,743		0.0000	1.0000	100.00
0.5	2,175,198	445	0.0002	0.9998	100.00
1.5	1,705,500		0.0000	1.0000	99.98
2.5	1,701,342		0.0000	1.0000	99.98
3.5	1,701,846	10,972	0.0064	0.9936	99.98
4.5	2,144,546	15,679	0.0073	0.9927	99.33
5.5	2,128,867	17,066	0.0080	0.9920	98.61
6.5	2,111,802	34,787	0.0165	0.9835	97.82
7.5	2,077,014	37,457	0.0180	0.9820	96.21
8.5	2,039,557	1,867	0.0009	0.9991	94.47
9.5	1,712,176	442	0.0003	0.9997	94.39
10.5	1,691,533	1,720	0.0010	0.9990	94.36
11.5	1,662,745		0.0000	1.0000	94.27
12.5	1,643,441	63,572	0.0387	0.9613	94.27
13.5	1,570,369	4,275	0.0027	0.9973	90.62
14.5	1,538,293	70	0.0000	1.0000	90.37
15.5	1,528,292	3,112	0.0020	0.9980	90.37
16.5	1,500,866	115	0.0001	0.9999	90.18
17.5	1,500,751	192	0.0001	0.9999	90.18
18.5	1,500,559		0.0000	1.0000	90.17
19.5	1,500,559	2,744	0.0018	0.9982	90.17
20.5	1,497,815	4,542	0.0030	0.9970	90.00
21.5	1,493,273	27,727	0.0186	0.9814	89.73
22.5	1,455,249	10,721	0.0074	0.9926	88.06
23.5	1,437,957	605	0.0004	0.9996	87.41
24.5	1,437,351	115	0.0001	0.9999	87.38
25.5	1,276,722	4,290	0.0034	0.9966	87.37
26.5	527,178		0.0000	1.0000	87.08
27.5	524,873		0.0000	1.0000	87.08
28.5	517,850		0.0000	1.0000	87.08
29.5	517,850	503	0.0010	0.9990	87.08
30.5	512,359	2,903	0.0057	0.9943	86.99
31.5	492,563		0.0000	1.0000	86.50
32.5	492,563	731	0.0015	0.9985	86.50
33.5	476,596		0.0000	1.0000	86.37
34.5	474,669		0.0000	1.0000	86.37
35.5	470,979		0.0000	1.0000	86.37
36.5	469,056	225	0.0005	0.9995	86.37
37.5	466,781		0.0000	1.0000	86.33
38.5	466,673	153,622	0.3292	0.6708	86.33

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 357.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2021			EXPERIENCE BAND 1975-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	313,051		0.0000	1.0000	57.91
40.5	310,325		0.0000	1.0000	57.91
41.5	310,022		0.0000	1.0000	57.91
42.5	307,423		0.0000	1.0000	57.91
43.5	302,127		0.0000	1.0000	57.91
44.5	301,118		0.0000	1.0000	57.91
45.5	301,009		0.0000	1.0000	57.91
46.5	295,943		0.0000	1.0000	57.91
47.5	293,966		0.0000	1.0000	57.91
48.5	291,482		0.0000	1.0000	57.91
49.5	290,812		0.0000	1.0000	57.91
50.5	290,812		0.0000	1.0000	57.91
51.5					57.91

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 357.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,468,743		0.0000	1.0000	100.00
0.5	1,044,523		0.0000	1.0000	100.00
1.5	581,251		0.0000	1.0000	100.00
2.5	591,110		0.0000	1.0000	100.00
3.5	597,681	9,664	0.0162	0.9838	100.00
4.5	595,443	13,815	0.0232	0.9768	98.38
5.5	820,843	17,066	0.0208	0.9792	96.10
6.5	1,549,031	34,787	0.0225	0.9775	94.10
7.5	1,516,549	37,457	0.0247	0.9753	91.99
8.5	1,488,574		0.0000	1.0000	89.72
9.5	1,173,897	442	0.0004	0.9996	89.72
10.5	1,159,377		0.0000	1.0000	89.68
11.5	1,149,200		0.0000	1.0000	89.68
12.5	1,129,897	63,572	0.0563	0.9437	89.68
13.5	1,072,175	4,275	0.0040	0.9960	84.64
14.5	1,042,026		0.0000	1.0000	84.30
15.5	1,043,924	3,112	0.0030	0.9970	84.30
16.5	1,018,421	115	0.0001	0.9999	84.05
17.5	1,020,962		0.0000	1.0000	84.04
18.5	1,021,069		0.0000	1.0000	84.04
19.5	1,021,069	2,460	0.0024	0.9976	84.04
20.5	1,021,335	4,477	0.0044	0.9956	83.84
21.5	1,017,892	25,360	0.0249	0.9751	83.47
22.5	984,834	9,273	0.0094	0.9906	81.39
23.5	974,286	605	0.0006	0.9994	80.62
24.5	974,690	115	0.0001	0.9999	80.57
25.5	814,170		0.0000	1.0000	80.56
26.5	73,982		0.0000	1.0000	80.56
27.5	73,653		0.0000	1.0000	80.56
28.5	69,115		0.0000	1.0000	80.56
29.5	69,785		0.0000	1.0000	80.56
30.5	64,797		0.0000	1.0000	80.56
31.5	492,563		0.0000	1.0000	80.56
32.5	492,563	731	0.0015	0.9985	80.56
33.5	476,596		0.0000	1.0000	80.44
34.5	474,669		0.0000	1.0000	80.44
35.5	470,979		0.0000	1.0000	80.44
36.5	469,056	225	0.0005	0.9995	80.44
37.5	466,781		0.0000	1.0000	80.41
38.5	466,673	153,622	0.3292	0.6708	80.41



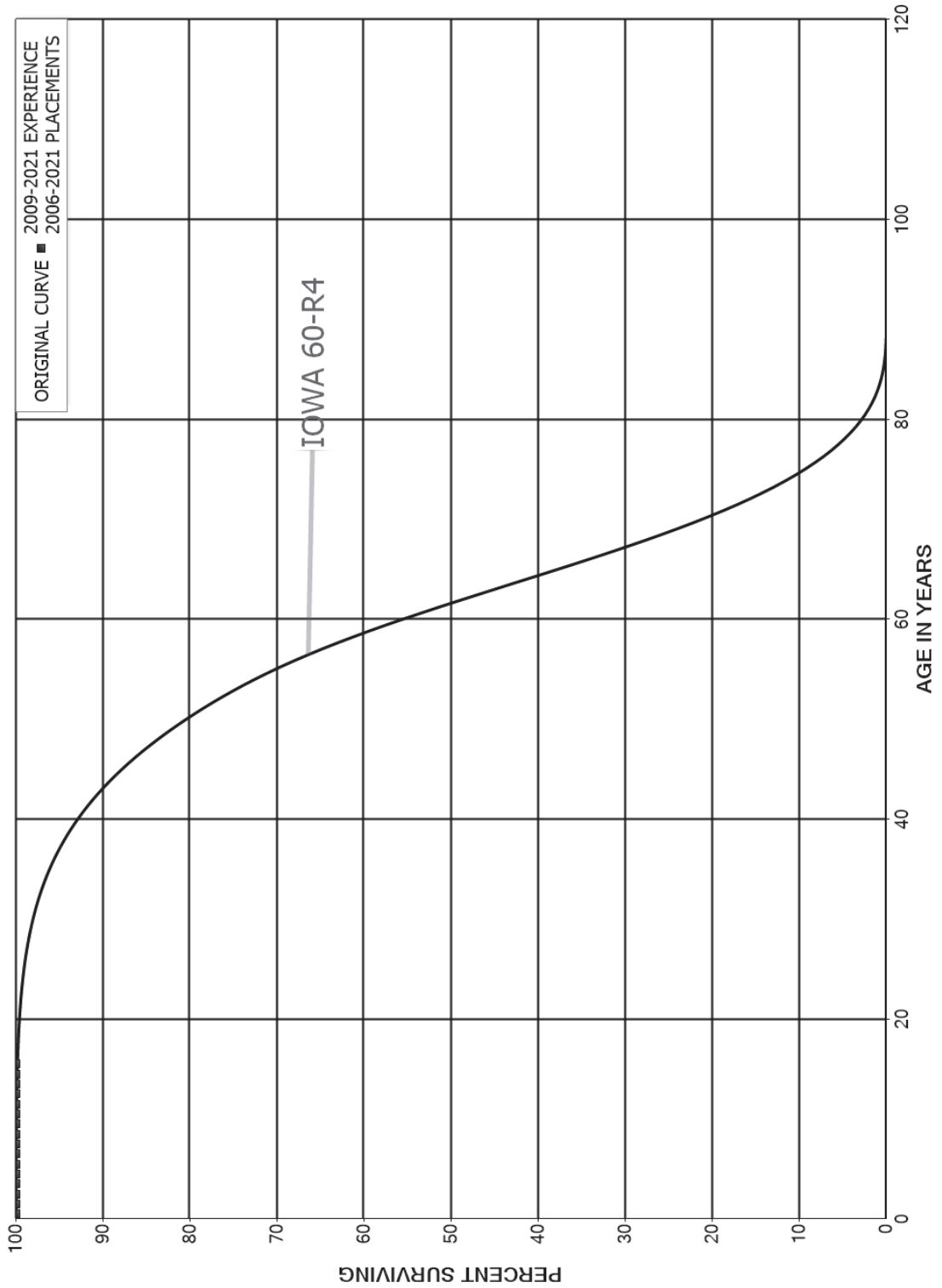
AVISTA CORPORATION  
GAS PLANT

ACCOUNT 357.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	313,051		0.0000	1.0000	53.94
40.5	310,325		0.0000	1.0000	53.94
41.5	310,022		0.0000	1.0000	53.94
42.5	307,423		0.0000	1.0000	53.94
43.5	302,127		0.0000	1.0000	53.94
44.5	301,118		0.0000	1.0000	53.94
45.5	301,009		0.0000	1.0000	53.94
46.5	295,943		0.0000	1.0000	53.94
47.5	293,966		0.0000	1.0000	53.94
48.5	291,482		0.0000	1.0000	53.94
49.5	290,812		0.0000	1.0000	53.94
50.5	290,812		0.0000	1.0000	53.94
51.5					53.94

AVISTA CORPORATION  
 GAS PLANT  
 ACCOUNT 374.40 LAND - EASEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



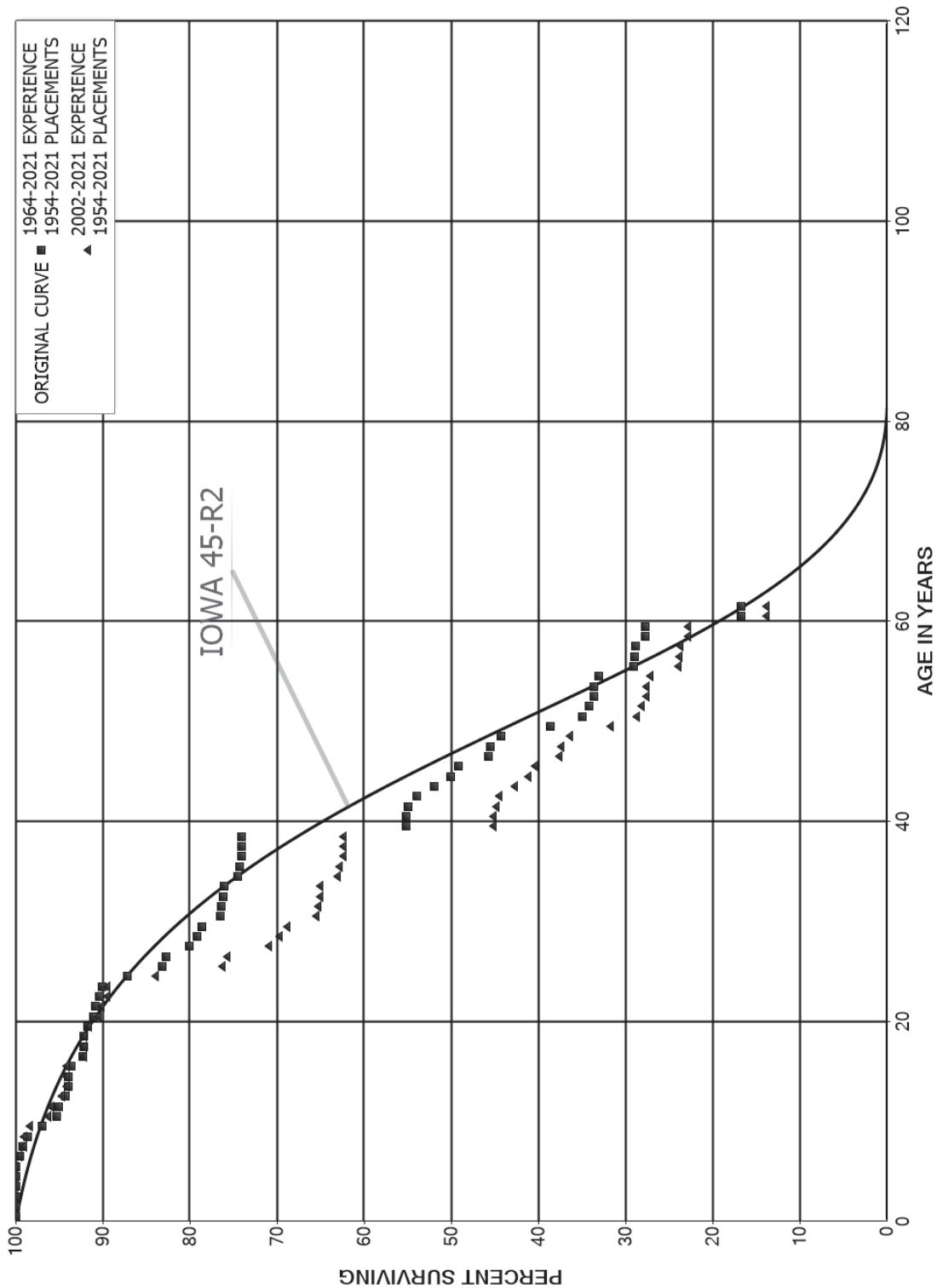
AVISTA CORPORATION  
GAS PLANT

ACCOUNT 374.40 LAND - EASEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2021			EXPERIENCE BAND 2009-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,270,524		0.0000	1.0000	100.00
0.5	1,218,591		0.0000	1.0000	100.00
1.5	1,218,591		0.0000	1.0000	100.00
2.5	1,068,810		0.0000	1.0000	100.00
3.5	1,000,889		0.0000	1.0000	100.00
4.5	758,920		0.0000	1.0000	100.00
5.5	758,920		0.0000	1.0000	100.00
6.5	592,447		0.0000	1.0000	100.00
7.5	515,940		0.0000	1.0000	100.00
8.5	166,762		0.0000	1.0000	100.00
9.5	166,762		0.0000	1.0000	100.00
10.5	166,762		0.0000	1.0000	100.00
11.5	155,760		0.0000	1.0000	100.00
12.5	1,279		0.0000	1.0000	100.00
13.5	1,279		0.0000	1.0000	100.00
14.5	1,279		0.0000	1.0000	100.00
15.5					100.00

AVISTA CORPORATION  
 GAS PLANT  
 ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
GAS PLANT

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2021			EXPERIENCE BAND 1964-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,362,655		0.0000	1.0000	100.00
0.5	2,315,526		0.0000	1.0000	100.00
1.5	2,222,331		0.0000	1.0000	100.00
2.5	2,120,926	408	0.0002	0.9998	100.00
3.5	1,915,735		0.0000	1.0000	99.98
4.5	1,703,390		0.0000	1.0000	99.98
5.5	1,668,203	7,267	0.0044	0.9956	99.98
6.5	1,345,253	5,638	0.0042	0.9958	99.55
7.5	1,177,203	6,359	0.0054	0.9946	99.13
8.5	1,116,491	18,780	0.0168	0.9832	98.59
9.5	1,082,457	18,033	0.0167	0.9833	96.93
10.5	963,239	2,422	0.0025	0.9975	95.32
11.5	817,935	7,045	0.0086	0.9914	95.08
12.5	775,442	3,034	0.0039	0.9961	94.26
13.5	713,370		0.0000	1.0000	93.89
14.5	677,100	2,374	0.0035	0.9965	93.89
15.5	609,392	8,229	0.0135	0.9865	93.56
16.5	560,446	778	0.0014	0.9986	92.30
17.5	549,632		0.0000	1.0000	92.17
18.5	539,054	2,558	0.0047	0.9953	92.17
19.5	509,318	3,874	0.0076	0.9924	91.73
20.5	483,703	1,081	0.0022	0.9978	91.04
21.5	418,850	2,038	0.0049	0.9951	90.83
22.5	392,419	1,218	0.0031	0.9969	90.39
23.5	367,195	11,743	0.0320	0.9680	90.11
24.5	358,462	16,605	0.0463	0.9537	87.23
25.5	331,562	1,735	0.0052	0.9948	83.19
26.5	327,612	10,435	0.0319	0.9681	82.75
27.5	304,304	3,599	0.0118	0.9882	80.12
28.5	255,658	1,641	0.0064	0.9936	79.17
29.5	253,063	6,770	0.0268	0.9732	78.66
30.5	313,722	629	0.0020	0.9980	76.56
31.5	308,823	802	0.0026	0.9974	76.40
32.5	289,955	577	0.0020	0.9980	76.20
33.5	285,909	5,659	0.0198	0.9802	76.05
34.5	275,921	926	0.0034	0.9966	74.55
35.5	271,768	1,039	0.0038	0.9962	74.30
36.5	247,151		0.0000	1.0000	74.01
37.5	247,151		0.0000	1.0000	74.01
38.5	244,688	62,150	0.2540	0.7460	74.01

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ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2021			EXPERIENCE BAND 1964-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	182,539		0.0000	1.0000	55.21
40.5	180,885	942	0.0052	0.9948	55.21
41.5	179,944	3,317	0.0184	0.9816	54.93
42.5	176,150	6,335	0.0360	0.9640	53.91
43.5	164,909	6,096	0.0370	0.9630	51.98
44.5	158,813	2,742	0.0173	0.9827	50.05
45.5	152,623	10,660	0.0698	0.9302	49.19
46.5	134,831	799	0.0059	0.9941	45.75
47.5	132,193	3,436	0.0260	0.9740	45.48
48.5	113,394	14,520	0.1280	0.8720	44.30
49.5	85,971	8,238	0.0958	0.9042	38.63
50.5	77,445	1,561	0.0202	0.9798	34.93
51.5	75,884	1,383	0.0182	0.9818	34.22
52.5	73,237		0.0000	1.0000	33.60
53.5	73,237	1,164	0.0159	0.9841	33.60
54.5	71,484	8,654	0.1211	0.8789	33.07
55.5	62,129	287	0.0046	0.9954	29.06
56.5	61,842	232	0.0038	0.9962	28.93
57.5	53,935	2,027	0.0376	0.9624	28.82
58.5	11,286		0.0000	1.0000	27.74
59.5	11,286	4,469	0.3959	0.6041	27.74
60.5	6,817		0.0000	1.0000	16.75
61.5	6,695		0.0000	1.0000	16.75
62.5	6,170	735	0.1191	0.8809	16.75
63.5	2,371		0.0000	1.0000	14.76
64.5	2,371		0.0000	1.0000	14.76
65.5					14.76

AVISTA CORPORATION  
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ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,886,468		0.0000	1.0000	100.00
0.5	1,814,842		0.0000	1.0000	100.00
1.5	1,786,213		0.0000	1.0000	100.00
2.5	1,710,318		0.0000	1.0000	100.00
3.5	1,529,690		0.0000	1.0000	100.00
4.5	1,335,792		0.0000	1.0000	100.00
5.5	1,297,448	6,443	0.0050	0.9950	100.00
6.5	976,320	5,014	0.0051	0.9949	99.50
7.5	815,774		0.0000	1.0000	98.99
8.5	808,964	6,034	0.0075	0.9925	98.99
9.5	789,446	16,552	0.0210	0.9790	98.25
10.5	673,589	2,422	0.0036	0.9964	96.19
11.5	532,554	7,045	0.0132	0.9868	95.85
12.5	525,742	3,034	0.0058	0.9942	94.58
13.5	477,618		0.0000	1.0000	94.03
14.5	449,064		0.0000	1.0000	94.03
15.5	386,958	8,229	0.0213	0.9787	94.03
16.5	361,591		0.0000	1.0000	92.03
17.5	354,991		0.0000	1.0000	92.03
18.5	350,572	2,147	0.0061	0.9939	92.03
19.5	321,771	3,874	0.0120	0.9880	91.47
20.5	297,810	1,081	0.0036	0.9964	90.37
21.5	232,956	1,612	0.0069	0.9931	90.04
22.5	207,429		0.0000	1.0000	89.42
23.5	188,328	11,743	0.0624	0.9376	89.42
24.5	180,537	16,605	0.0920	0.9080	83.84
25.5	158,389	1,124	0.0071	0.9929	76.13
26.5	167,745	10,435	0.0622	0.9378	75.59
27.5	154,668	2,772	0.0179	0.9821	70.89
28.5	127,060	1,641	0.0129	0.9871	69.62
29.5	139,964	6,770	0.0484	0.9516	68.72
30.5	200,911	629	0.0031	0.9969	65.40
31.5	199,448	802	0.0040	0.9960	65.19
32.5	185,394		0.0000	1.0000	64.93
33.5	190,627	5,659	0.0297	0.9703	64.93
34.5	183,023	926	0.0051	0.9949	63.00
35.5	183,774	1,039	0.0057	0.9943	62.68
36.5	159,157		0.0000	1.0000	62.33
37.5	177,801		0.0000	1.0000	62.33
38.5	223,723	62,150	0.2778	0.7222	62.33

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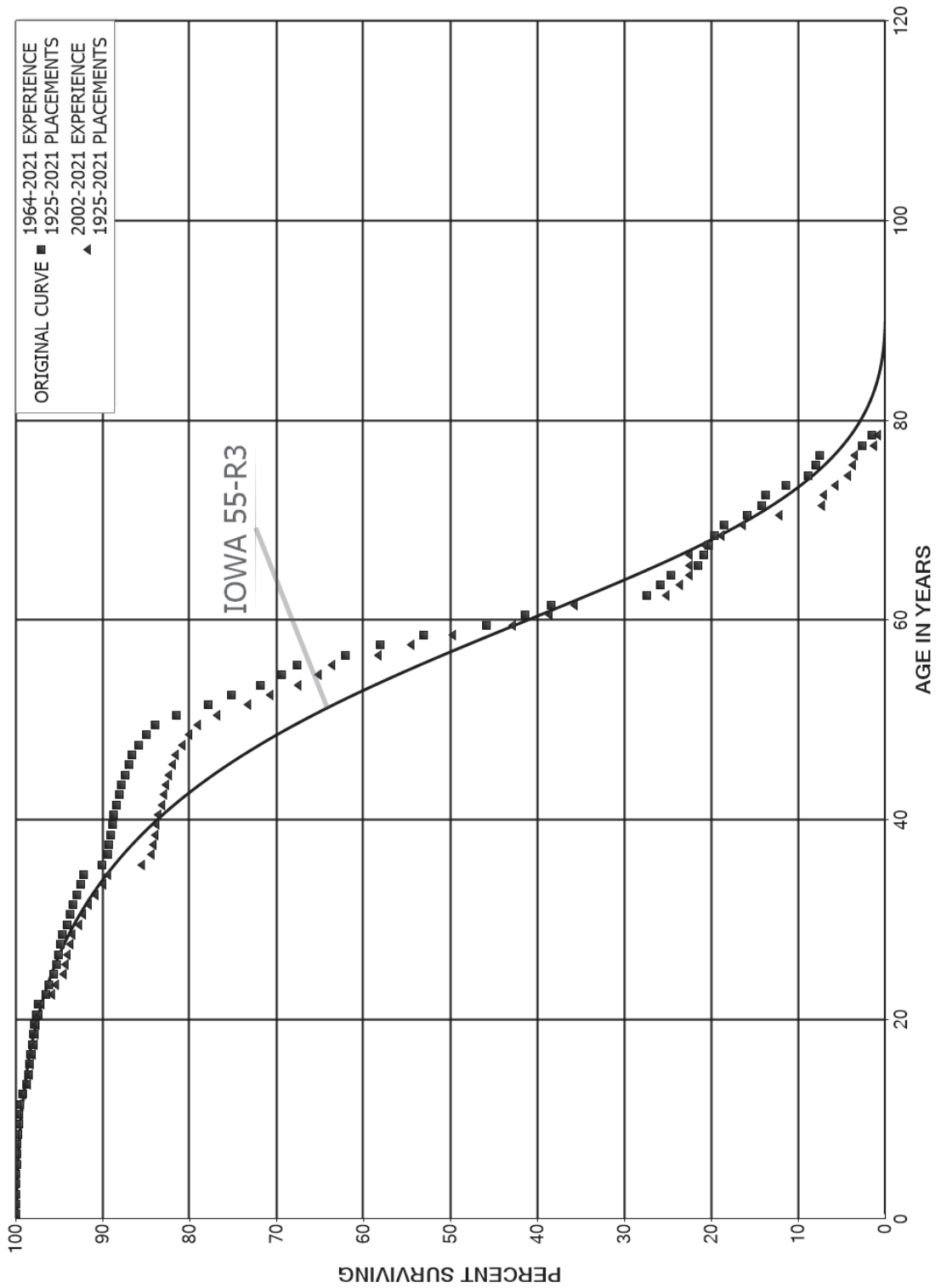
ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	161,861		0.0000	1.0000	45.01
40.5	160,440	942	0.0059	0.9941	45.01
41.5	159,853	1,305	0.0082	0.9918	44.75
42.5	159,124	6,335	0.0398	0.9602	44.38
43.5	162,538	6,096	0.0375	0.9625	42.62
44.5	156,442	2,742	0.0175	0.9825	41.02
45.5	152,623	10,660	0.0698	0.9302	40.30
46.5	134,831	799	0.0059	0.9941	37.49
47.5	132,193	3,436	0.0260	0.9740	37.26
48.5	113,394	14,520	0.1280	0.8720	36.29
49.5	85,971	8,238	0.0958	0.9042	31.65
50.5	77,445	1,561	0.0202	0.9798	28.61
51.5	75,884	1,383	0.0182	0.9818	28.04
52.5	73,237		0.0000	1.0000	27.53
53.5	73,237	1,164	0.0159	0.9841	27.53
54.5	71,484	8,654	0.1211	0.8789	27.09
55.5	62,129	287	0.0046	0.9954	23.81
56.5	61,842	232	0.0038	0.9962	23.70
57.5	53,935	2,027	0.0376	0.9624	23.61
58.5	11,286		0.0000	1.0000	22.72
59.5	11,286	4,469	0.3959	0.6041	22.72
60.5	6,817		0.0000	1.0000	13.73
61.5	6,695		0.0000	1.0000	13.73
62.5	6,170	735	0.1191	0.8809	13.73
63.5	2,371		0.0000	1.0000	12.09
64.5	2,371		0.0000	1.0000	12.09
65.5					12.09



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ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2021

EXPERIENCE BAND 1964-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	722,137,635	15,457	0.0000	1.0000	100.00
0.5	690,856,559	53,817	0.0001	0.9999	100.00
1.5	657,503,020	224,203	0.0003	0.9997	99.99
2.5	615,536,928	88,950	0.0001	0.9999	99.96
3.5	570,675,194	81,773	0.0001	0.9999	99.94
4.5	517,791,534	204,408	0.0004	0.9996	99.93
5.5	475,132,833	354,757	0.0007	0.9993	99.89
6.5	449,644,903	107,091	0.0002	0.9998	99.81
7.5	420,953,731	189,871	0.0005	0.9995	99.79
8.5	390,098,073	315,150	0.0008	0.9992	99.74
9.5	378,598,741	227,133	0.0006	0.9994	99.66
10.5	359,753,570	244,118	0.0007	0.9993	99.60
11.5	346,649,317	1,332,001	0.0038	0.9962	99.54
12.5	325,805,169	1,547,191	0.0047	0.9953	99.15
13.5	293,336,303	535,949	0.0018	0.9982	98.68
14.5	263,174,992	273,456	0.0010	0.9990	98.50
15.5	242,003,686	370,539	0.0015	0.9985	98.40
16.5	231,489,414	512,237	0.0022	0.9978	98.25
17.5	222,146,063	212,248	0.0010	0.9990	98.03
18.5	212,625,211	278,752	0.0013	0.9987	97.94
19.5	204,317,480	490,727	0.0024	0.9976	97.81
20.5	196,247,031	369,876	0.0019	0.9981	97.58
21.5	183,265,794	1,576,505	0.0086	0.9914	97.39
22.5	172,089,864	687,461	0.0040	0.9960	96.55
23.5	159,332,046	929,083	0.0058	0.9942	96.17
24.5	145,576,249	553,664	0.0038	0.9962	95.61
25.5	131,982,053	245,068	0.0019	0.9981	95.24
26.5	121,367,637	296,521	0.0024	0.9976	95.07
27.5	110,093,570	200,930	0.0018	0.9982	94.83
28.5	98,236,872	589,761	0.0060	0.9940	94.66
29.5	89,022,050	317,853	0.0036	0.9964	94.09
30.5	83,513,169	319,666	0.0038	0.9962	93.76
31.5	78,151,714	373,634	0.0048	0.9952	93.40
32.5	74,050,212	358,029	0.0048	0.9952	92.95
33.5	71,242,825	251,948	0.0035	0.9965	92.50
34.5	67,167,194	1,562,839	0.0233	0.9767	92.18
35.5	61,341,481	428,125	0.0070	0.9930	90.03
36.5	59,027,192	108,812	0.0018	0.9982	89.40
37.5	57,204,986	130,146	0.0023	0.9977	89.24
38.5	56,052,183	93,682	0.0017	0.9983	89.03

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2021			EXPERIENCE BAND 1964-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,548,681	92,493	0.0017	0.9983	88.89
40.5	53,897,274	205,778	0.0038	0.9962	88.74
41.5	51,996,192	217,062	0.0042	0.9958	88.40
42.5	50,097,056	141,165	0.0028	0.9972	88.03
43.5	49,051,865	210,383	0.0043	0.9957	87.78
44.5	48,153,413	239,128	0.0050	0.9950	87.41
45.5	47,253,961	219,252	0.0046	0.9954	86.97
46.5	46,159,980	405,169	0.0088	0.9912	86.57
47.5	44,463,050	442,024	0.0099	0.9901	85.81
48.5	42,966,836	527,186	0.0123	0.9877	84.95
49.5	40,435,730	1,141,124	0.0282	0.9718	83.91
50.5	37,588,306	1,695,650	0.0451	0.9549	81.54
51.5	35,357,998	1,223,199	0.0346	0.9654	77.87
52.5	32,271,763	1,454,681	0.0451	0.9549	75.17
53.5	28,250,475	953,030	0.0337	0.9663	71.78
54.5	25,120,405	615,842	0.0245	0.9755	69.36
55.5	20,823,022	1,728,760	0.0830	0.9170	67.66
56.5	16,549,342	1,051,274	0.0635	0.9365	62.04
57.5	13,244,865	1,154,349	0.0872	0.9128	58.10
58.5	10,551,319	1,437,643	0.1363	0.8637	53.04
59.5	8,410,774	804,654	0.0957	0.9043	45.81
60.5	7,127,278	522,747	0.0733	0.9267	41.43
61.5	6,019,371	1,732,652	0.2878	0.7122	38.39
62.5	3,068,297	173,409	0.0565	0.9435	27.34
63.5	2,070,492	93,126	0.0450	0.9550	25.79
64.5	190,470	24,601	0.1292	0.8708	24.63
65.5	165,868	4,585	0.0276	0.9724	21.45
66.5	161,283	4,864	0.0302	0.9698	20.86
67.5	156,419	4,975	0.0318	0.9682	20.23
68.5	151,444	8,611	0.0569	0.9431	19.59
69.5	142,834	20,054	0.1404	0.8596	18.47
70.5	122,779	12,914	0.1052	0.8948	15.88
71.5	109,866	4,113	0.0374	0.9626	14.21
72.5	105,753	17,811	0.1684	0.8316	13.68
73.5	87,942	19,557	0.2224	0.7776	11.37
74.5	68,385	7,014	0.1026	0.8974	8.84
75.5	61,371	3,730	0.0608	0.9392	7.94
76.5	57,641	37,162	0.6447	0.3553	7.46
77.5	20,479	8,741	0.4268	0.5732	2.65
78.5	11,738		0.0000	1.0000	1.52

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ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2021			EXPERIENCE BAND 1964-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,738		0.0000	1.0000	1.52
80.5	11,738	357	0.0304	0.9696	1.52
81.5	11,381	5,602	0.4922	0.5078	1.47
82.5	5,779	5,779	1.0000		0.75
83.5					

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ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	531,484,803	190	0.0000	1.0000	100.00
0.5	504,570,444	17,566	0.0000	1.0000	100.00
1.5	482,811,657	69,908	0.0001	0.9999	100.00
2.5	449,741,326	53,931	0.0001	0.9999	99.98
3.5	415,998,043	40,979	0.0001	0.9999	99.97
4.5	373,973,092	44,817	0.0001	0.9999	99.96
5.5	343,227,937	300,016	0.0009	0.9991	99.95
6.5	319,179,948	57,555	0.0002	0.9998	99.86
7.5	302,772,930	131,566	0.0004	0.9996	99.84
8.5	285,274,862	256,758	0.0009	0.9991	99.80
9.5	283,387,278	153,277	0.0005	0.9995	99.71
10.5	269,979,792	174,767	0.0006	0.9994	99.66
11.5	262,206,680	1,262,717	0.0048	0.9952	99.59
12.5	245,474,384	1,524,358	0.0062	0.9938	99.11
13.5	215,680,780	499,712	0.0023	0.9977	98.50
14.5	189,664,337	239,271	0.0013	0.9987	98.27
15.5	173,122,438	318,118	0.0018	0.9982	98.14
16.5	164,640,375	387,428	0.0024	0.9976	97.96
17.5	158,568,025	139,674	0.0009	0.9991	97.73
18.5	150,604,978	206,763	0.0014	0.9986	97.65
19.5	144,116,076	458,344	0.0032	0.9968	97.51
20.5	137,627,713	348,160	0.0025	0.9975	97.20
21.5	126,479,263	1,548,287	0.0122	0.9878	96.96
22.5	117,128,533	646,601	0.0055	0.9945	95.77
23.5	105,641,569	917,461	0.0087	0.9913	95.24
24.5	92,761,268	206,006	0.0022	0.9978	94.41
25.5	80,351,959	206,675	0.0026	0.9974	94.20
26.5	70,955,472	259,544	0.0037	0.9963	93.96
27.5	61,575,374	157,643	0.0026	0.9974	93.62
28.5	51,073,012	401,540	0.0079	0.9921	93.38
29.5	44,513,819	233,866	0.0053	0.9947	92.64
30.5	42,544,105	287,383	0.0068	0.9932	92.16
31.5	38,472,959	345,576	0.0090	0.9910	91.54
32.5	36,636,071	342,933	0.0094	0.9906	90.71
33.5	36,895,516	244,533	0.0066	0.9934	89.86
34.5	35,552,084	1,556,700	0.0438	0.9562	89.27
35.5	34,769,086	423,906	0.0122	0.9878	85.36
36.5	35,774,928	95,650	0.0027	0.9973	84.32
37.5	37,216,702	107,796	0.0029	0.9971	84.09
38.5	39,391,621	82,340	0.0021	0.9979	83.85

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,246,438	92,004	0.0023	0.9977	83.67
40.5	39,509,622	173,872	0.0044	0.9956	83.48
41.5	38,722,682	133,392	0.0034	0.9966	83.12
42.5	39,180,251	82,084	0.0021	0.9979	82.83
43.5	39,663,154	189,105	0.0048	0.9952	82.66
44.5	47,624,949	238,578	0.0050	0.9950	82.26
45.5	46,808,241	219,252	0.0047	0.9953	81.85
46.5	45,729,279	405,169	0.0089	0.9911	81.47
47.5	44,048,088	442,024	0.0100	0.9900	80.74
48.5	42,553,189	527,186	0.0124	0.9876	79.93
49.5	40,029,037	1,141,124	0.0285	0.9715	78.94
50.5	37,199,130	1,695,650	0.0456	0.9544	76.69
51.5	34,970,164	1,223,199	0.0350	0.9650	73.20
52.5	31,885,345	1,454,681	0.0456	0.9544	70.64
53.5	27,885,842	949,749	0.0341	0.9659	67.41
54.5	24,802,552	615,842	0.0248	0.9752	65.12
55.5	20,506,142	1,721,278	0.0839	0.9161	63.50
56.5	16,243,384	1,042,023	0.0642	0.9358	58.17
57.5	12,948,158	1,144,846	0.0884	0.9116	54.44
58.5	10,356,923	1,437,092	0.1388	0.8612	49.63
59.5	8,216,930	804,654	0.0979	0.9021	42.74
60.5	6,933,590	522,747	0.0754	0.9246	38.55
61.5	5,825,787	1,732,600	0.2974	0.7026	35.65
62.5	2,875,349	172,345	0.0599	0.9401	25.05
63.5	1,879,228	90,867	0.0484	0.9516	23.55
64.5	1,778		0.0000	1.0000	22.41
65.5	1,778		0.0000	1.0000	22.41
66.5	59,412	4,864	0.0819	0.9181	22.41
67.5	54,547	4,975	0.0912	0.9088	20.57
68.5	49,572	6,516	0.1315	0.8685	18.70
69.5	43,056	11,091	0.2576	0.7424	16.24
70.5	31,965	12,843	0.4018	0.5982	12.06
71.5	98,128	4,113	0.0419	0.9581	7.21
72.5	94,015	17,811	0.1894	0.8106	6.91
73.5	76,204	19,557	0.2566	0.7434	5.60
74.5	57,004	7,014	0.1230	0.8770	4.16
75.5	49,990	3,730	0.0746	0.9254	3.65
76.5	57,641	37,162	0.6447	0.3553	3.38
77.5	20,479	8,741	0.4268	0.5732	1.20
78.5	11,738		0.0000	1.0000	0.69

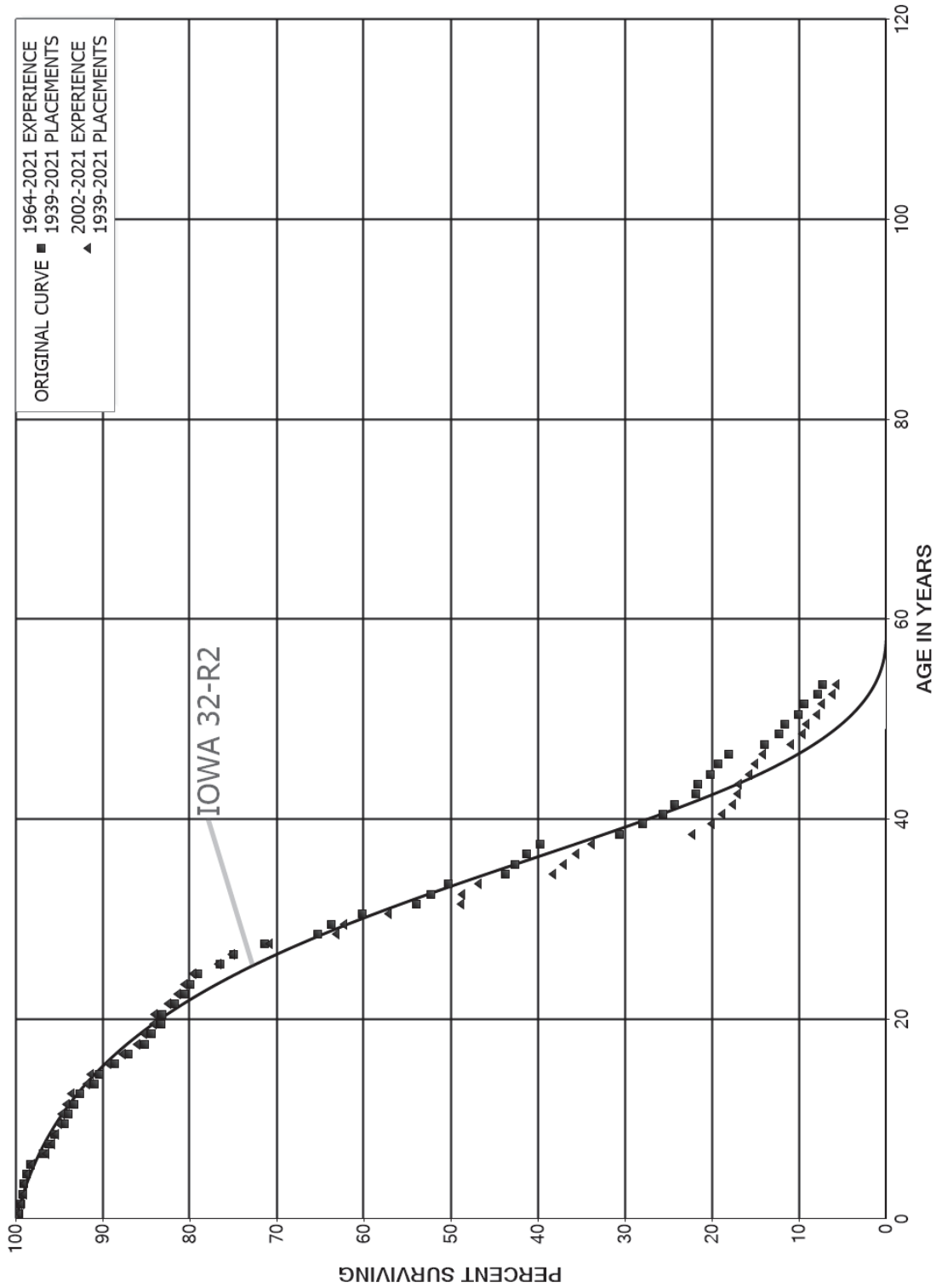
AVISTA CORPORATION  
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ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,738		0.0000	1.0000	0.69
80.5	11,738	357	0.0304	0.9696	0.69
81.5	11,381	5,602	0.4922	0.5078	0.67
82.5	5,779	5,779	1.0000		0.34
83.5					

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 ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL  
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AVISTA CORPORATION  
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ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1964-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,175,339	52,195	0.0034	0.9966	100.00
0.5	14,455,130	31,435	0.0022	0.9978	99.66
1.5	14,264,371	45,704	0.0032	0.9968	99.44
2.5	13,989,063	12,090	0.0009	0.9991	99.12
3.5	13,103,387	34,998	0.0027	0.9973	99.04
4.5	12,221,705	63,686	0.0052	0.9948	98.77
5.5	11,851,696	172,473	0.0146	0.9854	98.26
6.5	11,215,755	76,029	0.0068	0.9932	96.83
7.5	10,393,545	68,612	0.0066	0.9934	96.17
8.5	9,680,812	115,716	0.0120	0.9880	95.53
9.5	9,256,672	39,901	0.0043	0.9957	94.39
10.5	8,523,375	66,626	0.0078	0.9922	93.99
11.5	7,233,414	48,223	0.0067	0.9933	93.25
12.5	6,341,403	117,974	0.0186	0.9814	92.63
13.5	5,163,291	26,672	0.0052	0.9948	90.91
14.5	4,909,919	98,979	0.0202	0.9798	90.44
15.5	4,195,616	73,353	0.0175	0.9825	88.61
16.5	3,962,288	86,295	0.0218	0.9782	87.06
17.5	3,688,940	32,513	0.0088	0.9912	85.17
18.5	3,541,854	47,598	0.0134	0.9866	84.42
19.5	3,174,650	4,163	0.0013	0.9987	83.28
20.5	2,950,157	52,935	0.0179	0.9821	83.17
21.5	2,478,204	32,441	0.0131	0.9869	81.68
22.5	2,025,689	15,937	0.0079	0.9921	80.61
23.5	1,640,928	19,322	0.0118	0.9882	79.98
24.5	1,492,868	47,092	0.0315	0.9685	79.04
25.5	1,260,960	26,411	0.0209	0.9791	76.54
26.5	1,052,720	50,380	0.0479	0.9521	74.94
27.5	867,055	73,236	0.0845	0.9155	71.35
28.5	617,243	15,132	0.0245	0.9755	65.33
29.5	441,894	24,811	0.0561	0.9439	63.73
30.5	388,267	40,110	0.1033	0.8967	60.15
31.5	333,013	10,429	0.0313	0.9687	53.93
32.5	279,447	10,580	0.0379	0.9621	52.24
33.5	268,867	34,731	0.1292	0.8708	50.27
34.5	234,136	5,933	0.0253	0.9747	43.77
35.5	228,202	7,441	0.0326	0.9674	42.66
36.5	220,761	8,069	0.0366	0.9634	41.27
37.5	208,413	48,228	0.2314	0.7686	39.76
38.5	160,185	13,575	0.0847	0.9153	30.56

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ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1964-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	146,610	12,409	0.0846	0.9154	27.97	
40.5	134,201	7,049	0.0525	0.9475	25.61	
41.5	117,331	11,972	0.1020	0.8980	24.26	
42.5	105,359	846	0.0080	0.9920	21.78	
43.5	104,513	7,168	0.0686	0.9314	21.61	
44.5	97,345	4,245	0.0436	0.9564	20.13	
45.5	93,100	5,631	0.0605	0.9395	19.25	
46.5	83,565	19,360	0.2317	0.7683	18.09	
47.5	63,307	7,556	0.1194	0.8806	13.90	
48.5	55,751	2,650	0.0475	0.9525	12.24	
49.5	51,487	7,016	0.1363	0.8637	11.66	
50.5	44,153	2,893	0.0655	0.9345	10.07	
51.5	40,993	6,760	0.1649	0.8351	9.41	
52.5	33,896	2,701	0.0797	0.9203	7.86	
53.5	29,603		0.0000	1.0000	7.23	
54.5	29,603	5,207	0.1759	0.8241	7.23	
55.5	22,497	1,056	0.0469	0.9531	5.96	
56.5	21,441		0.0000	1.0000	5.68	
57.5	20,518	854	0.0416	0.9584	5.68	
58.5	9,730	1,943	0.1997	0.8003	5.44	
59.5	7,787	5,633	0.7234	0.2766	4.36	
60.5	2,154	1,347	0.6253	0.3747	1.20	
61.5	807		0.0000	1.0000	0.45	
62.5					0.45	

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,463,723	50,709	0.0044	0.9956	100.00
0.5	10,997,299	31,100	0.0028	0.9972	99.56
1.5	11,262,512	34,519	0.0031	0.9969	99.28
2.5	11,556,429	6,710	0.0006	0.9994	98.97
3.5	11,102,546	32,801	0.0030	0.9970	98.91
4.5	10,362,949	61,272	0.0059	0.9941	98.62
5.5	10,175,126	169,799	0.0167	0.9833	98.04
6.5	9,715,853	65,407	0.0067	0.9933	96.40
7.5	9,067,105	46,542	0.0051	0.9949	95.75
8.5	8,648,343	32,862	0.0038	0.9962	95.26
9.5	8,496,180	27,040	0.0032	0.9968	94.90
10.5	7,823,590	44,235	0.0057	0.9943	94.60
11.5	6,617,600	40,175	0.0061	0.9939	94.06
12.5	5,813,352	107,253	0.0184	0.9816	93.49
13.5	4,676,881	26,200	0.0056	0.9944	91.77
14.5	4,460,275	98,298	0.0220	0.9780	91.25
15.5	3,759,345	67,161	0.0179	0.9821	89.24
16.5	3,557,961	67,696	0.0190	0.9810	87.65
17.5	3,345,376	29,573	0.0088	0.9912	85.98
18.5	3,225,413	43,322	0.0134	0.9866	85.22
19.5	2,863,433	4,163	0.0015	0.9985	84.08
20.5	2,643,983	50,533	0.0191	0.9809	83.95
21.5	2,232,468	29,920	0.0134	0.9866	82.35
22.5	1,789,255	15,937	0.0089	0.9911	81.25
23.5	1,407,541	18,097	0.0129	0.9871	80.52
24.5	1,266,631	46,293	0.0365	0.9635	79.49
25.5	1,042,626	20,416	0.0196	0.9804	76.58
26.5	850,061	48,752	0.0574	0.9426	75.08
27.5	676,470	73,236	0.1083	0.8917	70.78
28.5	437,016	6,657	0.0152	0.9848	63.11
29.5	283,014	23,139	0.0818	0.9182	62.15
30.5	236,836	34,472	0.1456	0.8544	57.07
31.5	196,402	764	0.0039	0.9961	48.76
32.5	160,972	6,076	0.0377	0.9623	48.57
33.5	163,904	30,225	0.1844	0.8156	46.74
34.5	150,435	4,636	0.0308	0.9692	38.12
35.5	152,338	5,851	0.0384	0.9616	36.95
36.5	150,427	7,543	0.0501	0.9499	35.53
37.5	140,488	48,153	0.3428	0.6572	33.75
38.5	123,592	12,607	0.1020	0.8980	22.18

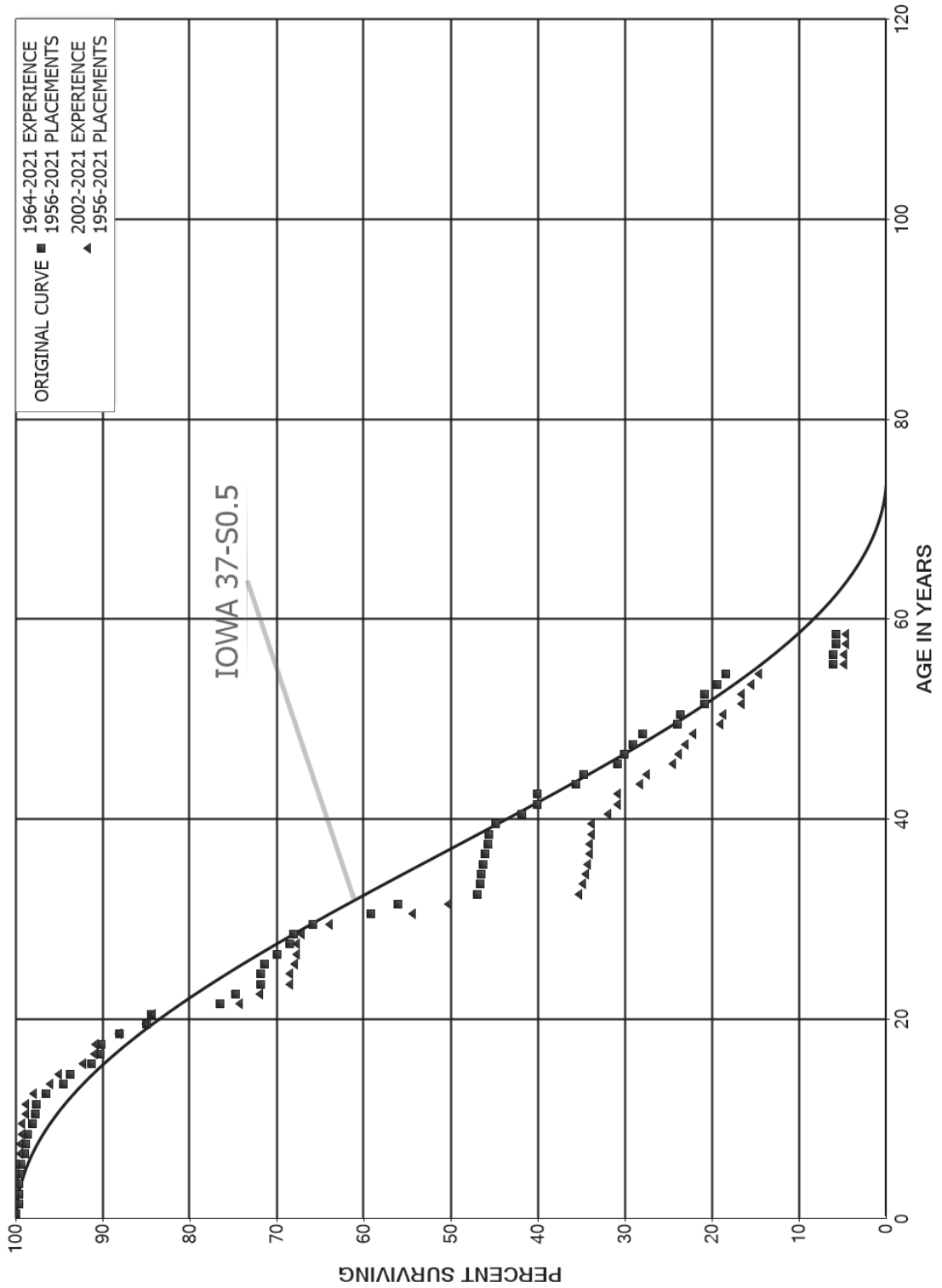
AVISTA CORPORATION  
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ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 2002-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	113,842	6,994	0.0614	0.9386	19.92	
40.5	106,849	6,772	0.0634	0.9366	18.69	
41.5	91,509	2,948	0.0322	0.9678	17.51	
42.5	91,483	616	0.0067	0.9933	16.94	
43.5	101,769	7,168	0.0704	0.9296	16.83	
44.5	97,004	4,245	0.0438	0.9562	15.65	
45.5	92,759	5,631	0.0607	0.9393	14.96	
46.5	83,224	19,360	0.2326	0.7674	14.05	
47.5	62,966	7,556	0.1200	0.8800	10.78	
48.5	55,410	2,650	0.0478	0.9522	9.49	
49.5	51,146	7,016	0.1372	0.8628	9.04	
50.5	43,812	2,893	0.0660	0.9340	7.80	
51.5	40,652	6,757	0.1662	0.8338	7.28	
52.5	33,558	2,363	0.0704	0.9296	6.07	
53.5	29,603		0.0000	1.0000	5.64	
54.5	29,603	5,207	0.1759	0.8241	5.64	
55.5	22,497	1,056	0.0469	0.9531	4.65	
56.5	21,441		0.0000	1.0000	4.43	
57.5	20,518	854	0.0416	0.9584	4.43	
58.5	9,730	1,943	0.1997	0.8003	4.25	
59.5	7,787	5,633	0.7234	0.2766	3.40	
60.5	2,154	1,347	0.6253	0.3747	0.94	
61.5	807		0.0000	1.0000	0.35	
62.5					0.35	

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 ACCOUNT 379.00 MEASURING AND REGULATING EQUIPMENT - CITY GATE  
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AVISTA CORPORATION  
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ACCOUNT 379.00 MEASURING AND REGULATING EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2021			EXPERIENCE BAND 1964-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,037,029	9,067	0.0008	0.9992	100.00
0.5	10,666,606	33,456	0.0031	0.9969	99.92
1.5	10,153,627		0.0000	1.0000	99.60
2.5	9,623,256		0.0000	1.0000	99.60
3.5	9,326,443	4,710	0.0005	0.9995	99.60
4.5	9,167,366	13,889	0.0015	0.9985	99.55
5.5	8,892,566	42,861	0.0048	0.9952	99.40
6.5	8,255,781	3,084	0.0004	0.9996	98.92
7.5	7,745,015	23,004	0.0030	0.9970	98.89
8.5	7,657,371	37,487	0.0049	0.9951	98.59
9.5	7,563,944	33,479	0.0044	0.9956	98.11
10.5	7,505,837	5,824	0.0008	0.9992	97.68
11.5	7,188,555	78,071	0.0109	0.9891	97.60
12.5	6,216,449	127,877	0.0206	0.9794	96.54
13.5	2,856,716	24,403	0.0085	0.9915	94.55
14.5	2,386,872	61,854	0.0259	0.9741	93.75
15.5	2,032,443	23,226	0.0114	0.9886	91.32
16.5	2,005,210	1,911	0.0010	0.9990	90.27
17.5	1,933,929	46,272	0.0239	0.9761	90.19
18.5	1,789,319	62,118	0.0347	0.9653	88.03
19.5	1,721,473	12,387	0.0072	0.9928	84.97
20.5	1,542,506	143,300	0.0929	0.9071	84.36
21.5	1,298,739	30,097	0.0232	0.9768	76.53
22.5	1,187,013	46,137	0.0389	0.9611	74.75
23.5	1,025,109		0.0000	1.0000	71.85
24.5	992,531	6,008	0.0061	0.9939	71.85
25.5	737,510	15,490	0.0210	0.9790	71.41
26.5	633,028	12,514	0.0198	0.9802	69.91
27.5	561,112	3,421	0.0061	0.9939	68.53
28.5	506,019	16,556	0.0327	0.9673	68.11
29.5	470,123	47,656	0.1014	0.8986	65.88
30.5	407,042	21,797	0.0536	0.9464	59.20
31.5	337,743	55,023	0.1629	0.8371	56.03
32.5	266,909	1,464	0.0055	0.9945	46.91
33.5	259,761	972	0.0037	0.9963	46.65
34.5	258,790	820	0.0032	0.9968	46.47
35.5	250,484	1,705	0.0068	0.9932	46.33
36.5	248,779	1,334	0.0054	0.9946	46.01
37.5	247,446	1,037	0.0042	0.9958	45.76
38.5	246,408	4,225	0.0171	0.9829	45.57

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ACCOUNT 379.00 MEASURING AND REGULATING EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2021			EXPERIENCE BAND 1964-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	242,183	15,727	0.0649	0.9351	44.79	
40.5	222,614	9,525	0.0428	0.9572	41.88	
41.5	204,970		0.0000	1.0000	40.09	
42.5	164,978	18,469	0.1119	0.8881	40.09	
43.5	142,370	3,506	0.0246	0.9754	35.60	
44.5	138,030	15,255	0.1105	0.8895	34.73	
45.5	122,775	3,453	0.0281	0.9719	30.89	
46.5	119,322	3,816	0.0320	0.9680	30.02	
47.5	115,506	4,412	0.0382	0.9618	29.06	
48.5	111,093	15,751	0.1418	0.8582	27.95	
49.5	95,343	1,554	0.0163	0.9837	23.99	
50.5	93,788	10,807	0.1152	0.8848	23.60	
51.5	82,612		0.0000	1.0000	20.88	
52.5	82,612	5,671	0.0686	0.9314	20.88	
53.5	76,941	4,300	0.0559	0.9441	19.44	
54.5	72,641	48,846	0.6724	0.3276	18.36	
55.5	15,572		0.0000	1.0000	6.01	
56.5	15,572	635	0.0408	0.9592	6.01	
57.5	14,936		0.0000	1.0000	5.77	
58.5	2,815	219	0.0778	0.9222	5.77	
59.5	2,042	893	0.4372	0.5628	5.32	
60.5	1,150		0.0000	1.0000	2.99	
61.5	1,150		0.0000	1.0000	2.99	
62.5	1,150		0.0000	1.0000	2.99	
63.5	1,150		0.0000	1.0000	2.99	
64.5	1,150		0.0000	1.0000	2.99	
65.5					2.99	

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ACCOUNT 379.00 MEASURING AND REGULATING EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2021			EXPERIENCE BAND 2002-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	9,068,808	9,067	0.0010	0.9990	100.00	
0.5	8,802,015		0.0000	1.0000	99.90	
1.5	8,442,846		0.0000	1.0000	99.90	
2.5	8,074,062		0.0000	1.0000	99.90	
3.5	7,967,902	3,275	0.0004	0.9996	99.90	
4.5	7,968,069	902	0.0001	0.9999	99.86	
5.5	7,949,530	37,295	0.0047	0.9953	99.85	
6.5	7,405,525	1,571	0.0002	0.9998	99.38	
7.5	6,954,524	15,310	0.0022	0.9978	99.36	
8.5	6,928,277		0.0000	1.0000	99.14	
9.5	6,953,658	25,919	0.0037	0.9963	99.14	
10.5	6,926,347	3,147	0.0005	0.9995	98.77	
11.5	6,674,702	59,095	0.0089	0.9911	98.73	
12.5	5,742,837	113,267	0.0197	0.9803	97.85	
13.5	2,442,720	24,403	0.0100	0.9900	95.92	
14.5	1,974,941	58,113	0.0294	0.9706	94.96	
15.5	1,631,738	23,226	0.0142	0.9858	92.17	
16.5	1,605,066	1,547	0.0010	0.9990	90.86	
17.5	1,534,149	46,272	0.0302	0.9698	90.77	
18.5	1,389,539	48,653	0.0350	0.9650	88.03	
19.5	1,335,158	12,387	0.0093	0.9907	84.95	
20.5	1,160,034	138,391	0.1193	0.8807	84.16	
21.5	948,450	29,850	0.0315	0.9685	74.12	
22.5	878,370	41,091	0.0468	0.9532	71.79	
23.5	726,593		0.0000	1.0000	68.43	
24.5	694,849	6,008	0.0086	0.9914	68.43	
25.5	439,828	1,717	0.0039	0.9961	67.84	
26.5	369,332		0.0000	1.0000	67.57	
27.5	371,369	2,515	0.0068	0.9932	67.57	
28.5	338,720	16,384	0.0484	0.9516	67.12	
29.5	309,647	46,220	0.1493	0.8507	63.87	
30.5	249,001	19,157	0.0769	0.9231	54.34	
31.5	182,712	54,514	0.2984	0.7016	50.16	
32.5	115,638	1,464	0.0127	0.9873	35.19	
33.5	113,536	972	0.0086	0.9914	34.75	
34.5	125,421	820	0.0065	0.9935	34.45	
35.5	130,356	1,118	0.0086	0.9914	34.22	
36.5	135,674	73	0.0005	0.9995	33.93	
37.5	160,296	1,037	0.0065	0.9935	33.91	
38.5	220,965		0.0000	1.0000	33.69	



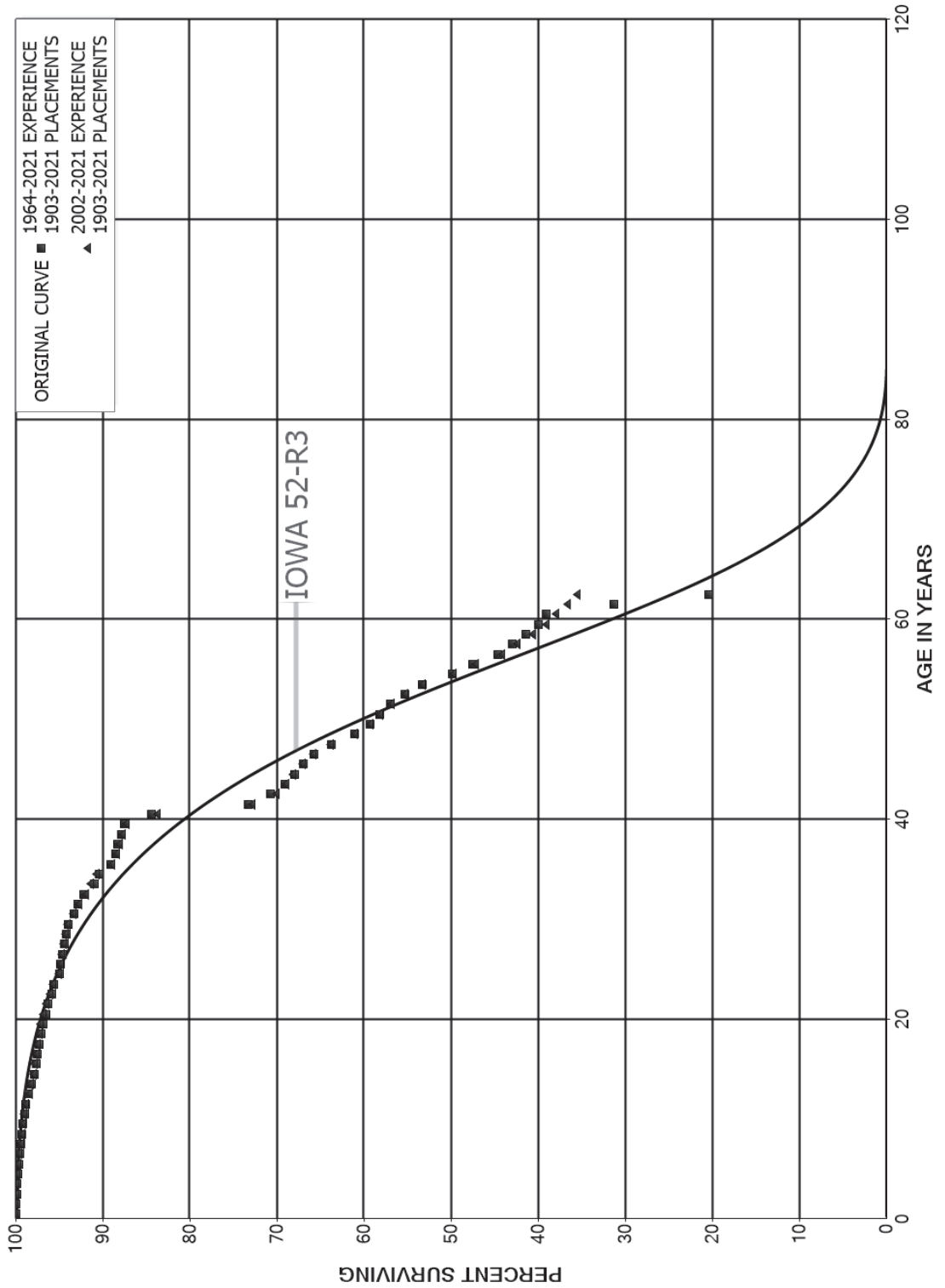
AVISTA CORPORATION  
GAS PLANT

ACCOUNT 379.00 MEASURING AND REGULATING EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2021			EXPERIENCE BAND 2002-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	221,519	12,036	0.0543	0.9457	33.69	
40.5	205,640	7,211	0.0351	0.9649	31.86	
41.5	190,668		0.0000	1.0000	30.74	
42.5	153,250	13,023	0.0850	0.9150	30.74	
43.5	141,221	3,506	0.0248	0.9752	28.13	
44.5	136,881	15,255	0.1114	0.8886	27.43	
45.5	122,775	3,453	0.0281	0.9719	24.38	
46.5	119,322	3,816	0.0320	0.9680	23.69	
47.5	115,506	4,412	0.0382	0.9618	22.93	
48.5	111,093	15,751	0.1418	0.8582	22.06	
49.5	95,343	1,554	0.0163	0.9837	18.93	
50.5	93,788	10,807	0.1152	0.8848	18.62	
51.5	82,612		0.0000	1.0000	16.47	
52.5	82,612	5,671	0.0686	0.9314	16.47	
53.5	76,941	4,300	0.0559	0.9441	15.34	
54.5	72,641	48,846	0.6724	0.3276	14.49	
55.5	15,572		0.0000	1.0000	4.75	
56.5	15,572	635	0.0408	0.9592	4.75	
57.5	14,936		0.0000	1.0000	4.55	
58.5	2,815	219	0.0778	0.9222	4.55	
59.5	2,042	893	0.4372	0.5628	4.20	
60.5	1,150		0.0000	1.0000	2.36	
61.5	1,150		0.0000	1.0000	2.36	
62.5	1,150		0.0000	1.0000	2.36	
63.5	1,150		0.0000	1.0000	2.36	
64.5	1,150		0.0000	1.0000	2.36	
65.5					2.36	

AVISTA CORPORATION  
 GAS PLANT  
 ACCOUNT 380.00 SERVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
GAS PLANT

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 1964-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	467,419,121	9,717	0.0000	1.0000	100.00
0.5	438,077,046	66,241	0.0002	0.9998	100.00
1.5	411,387,369	439,255	0.0011	0.9989	99.98
2.5	383,920,207	299,005	0.0008	0.9992	99.88
3.5	349,891,091	360,948	0.0010	0.9990	99.80
4.5	318,873,486	284,323	0.0009	0.9991	99.70
5.5	289,963,035	288,743	0.0010	0.9990	99.61
6.5	269,973,465	290,077	0.0011	0.9989	99.51
7.5	239,118,833	263,212	0.0011	0.9989	99.40
8.5	226,143,375	293,575	0.0013	0.9987	99.29
9.5	221,257,187	344,111	0.0016	0.9984	99.16
10.5	208,550,366	285,715	0.0014	0.9986	99.01
11.5	202,731,350	865,082	0.0043	0.9957	98.87
12.5	195,283,064	579,813	0.0030	0.9970	98.45
13.5	187,896,992	634,348	0.0034	0.9966	98.16
14.5	181,459,313	343,503	0.0019	0.9981	97.83
15.5	174,498,724	298,569	0.0017	0.9983	97.64
16.5	170,137,382	345,921	0.0020	0.9980	97.47
17.5	161,053,750	346,506	0.0022	0.9978	97.28
18.5	153,503,575	310,847	0.0020	0.9980	97.07
19.5	147,031,749	492,400	0.0033	0.9967	96.87
20.5	140,683,611	442,427	0.0031	0.9969	96.55
21.5	132,566,119	523,401	0.0039	0.9961	96.24
22.5	124,677,397	317,465	0.0025	0.9975	95.86
23.5	116,438,155	782,026	0.0067	0.9933	95.62
24.5	105,979,208	184,467	0.0017	0.9983	94.98
25.5	96,247,804	193,267	0.0020	0.9980	94.81
26.5	87,584,613	203,288	0.0023	0.9977	94.62
27.5	77,188,790	147,713	0.0019	0.9981	94.40
28.5	65,824,977	189,791	0.0029	0.9971	94.22
29.5	55,831,514	364,359	0.0065	0.9935	93.95
30.5	47,046,993	279,852	0.0059	0.9941	93.34
31.5	42,093,814	280,267	0.0067	0.9933	92.78
32.5	38,396,669	495,577	0.0129	0.9871	92.16
33.5	34,672,263	207,136	0.0060	0.9940	90.97
34.5	31,639,499	492,811	0.0156	0.9844	90.43
35.5	28,945,475	155,928	0.0054	0.9946	89.02
36.5	27,069,458	89,852	0.0033	0.9967	88.54
37.5	25,333,762	102,786	0.0041	0.9959	88.25
38.5	24,184,237	100,302	0.0041	0.9959	87.89

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 1964-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,602,296	840,354	0.0356	0.9644	87.52
40.5	21,734,524	2,868,212	0.1320	0.8680	84.41
41.5	17,644,796	618,314	0.0350	0.9650	73.27
42.5	15,427,076	362,370	0.0235	0.9765	70.70
43.5	14,378,150	231,263	0.0161	0.9839	69.04
44.5	13,508,600	203,565	0.0151	0.9849	67.93
45.5	12,666,790	226,298	0.0179	0.9821	66.91
46.5	11,866,491	358,789	0.0302	0.9698	65.71
47.5	10,694,665	455,036	0.0425	0.9575	63.72
48.5	9,336,190	256,822	0.0275	0.9725	61.01
49.5	7,910,890	151,550	0.0192	0.9808	59.34
50.5	6,860,488	153,600	0.0224	0.9776	58.20
51.5	6,483,963	184,494	0.0285	0.9715	56.90
52.5	5,325,267	187,186	0.0352	0.9648	55.28
53.5	4,334,235	282,749	0.0652	0.9348	53.33
54.5	3,442,551	165,784	0.0482	0.9518	49.85
55.5	2,766,888	167,022	0.0604	0.9396	47.45
56.5	2,154,461	79,038	0.0367	0.9633	44.59
57.5	1,677,496	60,964	0.0363	0.9637	42.95
58.5	1,235,835	42,286	0.0342	0.9658	41.39
59.5	863,415	20,635	0.0239	0.9761	39.98
60.5	568,170	113,319	0.1994	0.8006	39.02
61.5	241,743	84,047	0.3477	0.6523	31.24
62.5	16,048	546	0.0340	0.9660	20.38
63.5	340		0.0000	1.0000	19.68
64.5	340	39	0.1147	0.8853	19.68
65.5	301	158	0.5248	0.4752	17.43
66.5	143	85	0.5909	0.4091	8.28
67.5	59	26	0.4444	0.5556	3.39
68.5	33	33	1.0000		1.88
69.5					

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	319,299,483		0.0000	1.0000	100.00
0.5	295,360,932	2,871	0.0000	1.0000	100.00
1.5	276,120,444	311,454	0.0011	0.9989	100.00
2.5	255,950,484	222,619	0.0009	0.9991	99.89
3.5	229,646,226	280,071	0.0012	0.9988	99.80
4.5	208,001,781	210,007	0.0010	0.9990	99.68
5.5	188,765,183	226,534	0.0012	0.9988	99.58
6.5	175,930,756	211,326	0.0012	0.9988	99.46
7.5	155,953,697	201,910	0.0013	0.9987	99.34
8.5	154,514,590	221,674	0.0014	0.9986	99.21
9.5	160,079,618	273,639	0.0017	0.9983	99.07
10.5	156,137,591	214,387	0.0014	0.9986	98.90
11.5	155,289,024	674,220	0.0043	0.9957	98.76
12.5	151,750,802	221,406	0.0015	0.9985	98.33
13.5	148,211,365	535,985	0.0036	0.9964	98.19
14.5	144,830,562	238,555	0.0016	0.9984	97.83
15.5	140,432,226	193,740	0.0014	0.9986	97.67
16.5	138,137,094	272,629	0.0020	0.9980	97.54
17.5	130,978,621	235,241	0.0018	0.9982	97.35
18.5	125,085,894	179,649	0.0014	0.9986	97.17
19.5	120,287,717	435,751	0.0036	0.9964	97.03
20.5	115,197,495	392,605	0.0034	0.9966	96.68
21.5	108,471,168	484,655	0.0045	0.9955	96.35
22.5	102,412,799	273,299	0.0027	0.9973	95.92
23.5	95,054,364	752,440	0.0079	0.9921	95.66
24.5	85,418,409	151,116	0.0018	0.9982	94.91
25.5	76,479,122	120,095	0.0016	0.9984	94.74
26.5	68,701,897	161,371	0.0023	0.9977	94.59
27.5	59,481,386	123,806	0.0021	0.9979	94.37
28.5	49,320,070	144,897	0.0029	0.9971	94.17
29.5	40,926,615	282,302	0.0069	0.9931	93.90
30.5	34,129,688	219,510	0.0064	0.9936	93.25
31.5	30,374,917	263,049	0.0087	0.9913	92.65
32.5	28,296,139	168,964	0.0060	0.9940	91.85
33.5	26,262,191	196,345	0.0075	0.9925	91.30
34.5	24,419,354	475,794	0.0195	0.9805	90.61
35.5	22,905,145	142,505	0.0062	0.9938	88.85
36.5	22,117,371	85,312	0.0039	0.9961	88.30
37.5	21,326,378	94,871	0.0044	0.9956	87.96
38.5	20,804,553	94,364	0.0045	0.9955	87.56

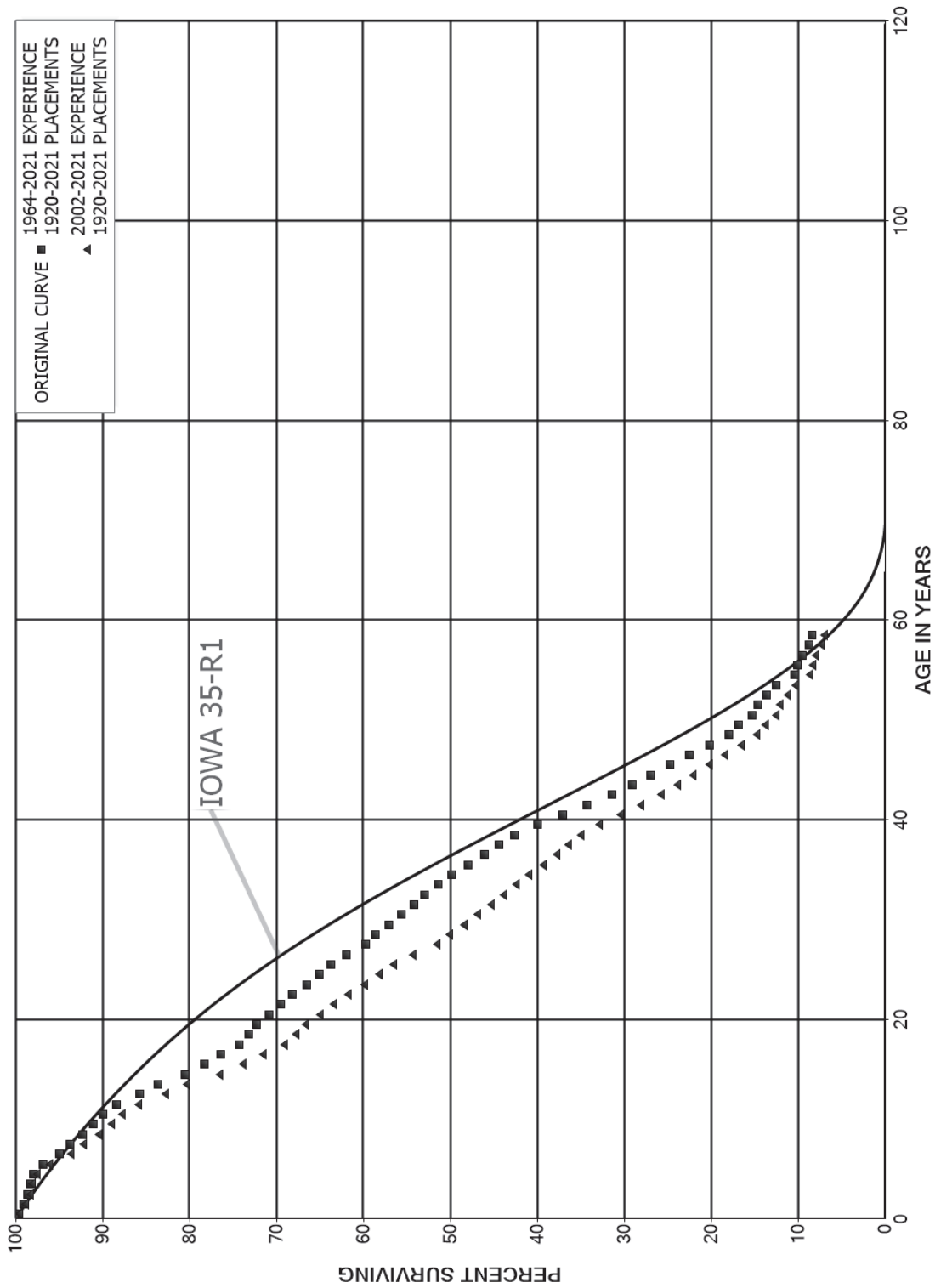
AVISTA CORPORATION  
GAS PLANT

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,697,063	838,625	0.0405	0.9595	87.17
40.5	19,227,423	2,497,423	0.1299	0.8701	83.64
41.5	15,957,944	609,723	0.0382	0.9618	72.77
42.5	14,325,700	234,705	0.0164	0.9836	69.99
43.5	13,791,129	166,058	0.0120	0.9880	68.84
44.5	13,249,314	203,404	0.0154	0.9846	68.02
45.5	12,407,664	226,298	0.0182	0.9818	66.97
46.5	11,607,365	358,789	0.0309	0.9691	65.75
47.5	10,435,539	455,036	0.0436	0.9564	63.72
48.5	9,077,009	256,677	0.0283	0.9717	60.94
49.5	7,651,797	151,336	0.0198	0.9802	59.22
50.5	6,601,424	151,458	0.0229	0.9771	58.04
51.5	6,227,083	167,007	0.0268	0.9732	56.71
52.5	5,145,537	186,534	0.0363	0.9637	55.19
53.5	4,155,157	282,631	0.0680	0.9320	53.19
54.5	3,263,590	165,784	0.0508	0.9492	49.57
55.5	2,587,928	167,022	0.0645	0.9355	47.06
56.5	1,975,501	79,038	0.0400	0.9600	44.02
57.5	1,498,536	60,964	0.0407	0.9593	42.26
58.5	1,056,874	42,242	0.0400	0.9600	40.54
59.5	683,926	19,737	0.0289	0.9711	38.92
60.5	388,382	13,036	0.0336	0.9664	37.79
61.5	162,238	4,927	0.0304	0.9696	36.53
62.5	15,663	501	0.0320	0.9680	35.42
63.5					34.28
64.5					
65.5					
66.5	143	85	0.5909		
67.5	59	26	0.4444		
68.5	33	33	1.0000		
69.5					

AVISTA CORPORATION  
 GAS PLANT  
 ACCOUNT 381.00 METERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
GAS PLANT

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2021

EXPERIENCE BAND 1964-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	181,959,022	754,443	0.0041	0.9959	100.00
0.5	172,571,920	906,853	0.0053	0.9947	99.59
1.5	162,540,043	680,931	0.0042	0.9958	99.06
2.5	139,994,950	474,382	0.0034	0.9966	98.65
3.5	138,172,644	587,299	0.0043	0.9957	98.31
4.5	135,717,145	1,410,956	0.0104	0.9896	97.89
5.5	133,666,979	2,704,706	0.0202	0.9798	96.88
6.5	129,894,098	1,683,121	0.0130	0.9870	94.92
7.5	125,829,715	1,902,502	0.0151	0.9849	93.69
8.5	111,575,129	1,494,264	0.0134	0.9866	92.27
9.5	105,484,361	1,193,441	0.0113	0.9887	91.03
10.5	97,097,061	1,765,208	0.0182	0.9818	90.00
11.5	90,377,070	2,699,007	0.0299	0.9701	88.37
12.5	83,593,268	2,061,696	0.0247	0.9753	85.73
13.5	70,433,416	2,626,046	0.0373	0.9627	83.62
14.5	63,192,133	1,775,750	0.0281	0.9719	80.50
15.5	57,435,640	1,388,650	0.0242	0.9758	78.24
16.5	53,972,068	1,435,437	0.0266	0.9734	76.34
17.5	48,517,656	726,898	0.0150	0.9850	74.31
18.5	45,816,680	599,600	0.0131	0.9869	73.20
19.5	43,536,955	845,475	0.0194	0.9806	72.24
20.5	41,598,526	756,529	0.0182	0.9818	70.84
21.5	38,785,994	786,648	0.0203	0.9797	69.55
22.5	35,970,975	854,838	0.0238	0.9762	68.14
23.5	32,374,087	682,959	0.0211	0.9789	66.52
24.5	29,145,783	622,341	0.0214	0.9786	65.12
25.5	25,995,814	722,869	0.0278	0.9722	63.73
26.5	22,786,229	805,649	0.0354	0.9646	61.96
27.5	20,010,007	403,043	0.0201	0.9799	59.76
28.5	17,750,494	450,744	0.0254	0.9746	58.56
29.5	15,337,986	380,897	0.0248	0.9752	57.07
30.5	13,777,419	360,122	0.0261	0.9739	55.66
31.5	12,486,456	300,346	0.0241	0.9759	54.20
32.5	11,748,090	323,770	0.0276	0.9724	52.90
33.5	11,060,250	340,269	0.0308	0.9692	51.44
34.5	10,501,016	404,975	0.0386	0.9614	49.86
35.5	9,539,036	375,286	0.0393	0.9607	47.93
36.5	8,915,322	309,570	0.0347	0.9653	46.05
37.5	8,185,949	344,204	0.0420	0.9580	44.45
38.5	7,549,022	458,076	0.0607	0.9393	42.58



AVISTA CORPORATION  
GAS PLANT

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2021			EXPERIENCE BAND 1964-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,967,294	502,423	0.0721	0.9279	40.00
40.5	6,321,419	490,248	0.0776	0.9224	37.11
41.5	5,550,790	465,034	0.0838	0.9162	34.23
42.5	4,772,838	349,386	0.0732	0.9268	31.37
43.5	4,341,098	322,911	0.0744	0.9256	29.07
44.5	3,884,942	318,055	0.0819	0.9181	26.91
45.5	3,505,728	310,299	0.0885	0.9115	24.71
46.5	3,116,656	326,063	0.1046	0.8954	22.52
47.5	2,565,247	275,740	0.1075	0.8925	20.16
48.5	2,024,763	136,017	0.0672	0.9328	18.00
49.5	1,571,073	139,734	0.0889	0.9111	16.79
50.5	1,228,116	52,100	0.0424	0.9576	15.29
51.5	1,067,894	76,897	0.0720	0.9280	14.64
52.5	905,649	71,936	0.0794	0.9206	13.59
53.5	738,905	125,290	0.1696	0.8304	12.51
54.5	543,411	18,145	0.0334	0.9666	10.39
55.5	439,693	21,340	0.0485	0.9515	10.04
56.5	324,261	26,449	0.0816	0.9184	9.55
57.5	236,766	9,086	0.0384	0.9616	8.78
58.5	186,590	6,642	0.0356	0.9644	8.44
59.5	154,027	578	0.0038	0.9962	8.14
60.5	131,218	481	0.0037	0.9963	8.11
61.5	119,191	148	0.0012	0.9988	8.08
62.5	85,900	80	0.0009	0.9991	8.07
63.5	64,886	41	0.0006	0.9994	8.06
64.5	27,251	72	0.0026	0.9974	8.06
65.5	608	32	0.0520	0.9480	8.03
66.5	576		0.0000	1.0000	7.62
67.5	576	10	0.0176	0.9824	7.62
68.5	566	8	0.0139	0.9861	7.48
69.5	558	16	0.0283	0.9717	7.38
70.5	542	37	0.0679	0.9321	7.17
71.5	505	74	0.1458	0.8542	6.68
72.5	432	95	0.2195	0.7805	5.71
73.5	337	74	0.2188	0.7813	4.46
74.5	263	137	0.5200	0.4800	3.48
75.5	126	126	1.0000		1.67
76.5					

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	132,536,724	745,564	0.0056	0.9944	100.00
0.5	124,594,008	880,633	0.0071	0.9929	99.44
1.5	117,170,122	666,142	0.0057	0.9943	98.73
2.5	97,440,443	263,125	0.0027	0.9973	98.17
3.5	99,124,114	566,423	0.0057	0.9943	97.91
4.5	99,695,969	1,377,080	0.0138	0.9862	97.35
5.5	100,831,145	2,675,023	0.0265	0.9735	96.00
6.5	100,537,511	1,518,252	0.0151	0.9849	93.46
7.5	99,591,306	1,869,383	0.0188	0.9812	92.05
8.5	88,409,935	1,453,623	0.0164	0.9836	90.32
9.5	85,391,662	1,157,107	0.0136	0.9864	88.83
10.5	78,685,916	1,725,816	0.0219	0.9781	87.63
11.5	73,672,035	2,658,029	0.0361	0.9639	85.71
12.5	67,940,579	2,028,082	0.0299	0.9701	82.62
13.5	55,479,987	2,583,720	0.0466	0.9534	80.15
14.5	48,712,076	1,744,233	0.0358	0.9642	76.42
15.5	43,984,905	1,354,104	0.0308	0.9692	73.68
16.5	41,096,666	1,397,712	0.0340	0.9660	71.41
17.5	36,606,556	701,794	0.0192	0.9808	68.98
18.5	34,547,732	583,148	0.0169	0.9831	67.66
19.5	32,535,064	821,581	0.0253	0.9747	66.52
20.5	30,994,471	723,387	0.0233	0.9767	64.84
21.5	28,923,536	765,658	0.0265	0.9735	63.33
22.5	26,723,682	832,518	0.0312	0.9688	61.65
23.5	23,391,519	656,634	0.0281	0.9719	59.73
24.5	20,530,000	591,320	0.0288	0.9712	58.05
25.5	17,603,679	678,105	0.0385	0.9615	56.38
26.5	14,795,850	756,165	0.0511	0.9489	54.21
27.5	12,537,412	349,659	0.0279	0.9721	51.44
28.5	10,894,255	368,401	0.0338	0.9662	50.00
29.5	9,270,902	294,225	0.0317	0.9683	48.31
30.5	8,417,935	290,089	0.0345	0.9655	46.78
31.5	8,209,013	254,239	0.0310	0.9690	45.17
32.5	7,920,964	260,243	0.0329	0.9671	43.77
33.5	7,695,311	275,259	0.0358	0.9642	42.33
34.5	7,506,900	304,814	0.0406	0.9594	40.82
35.5	6,995,703	277,647	0.0397	0.9603	39.16
36.5	7,013,143	241,607	0.0345	0.9655	37.60
37.5	6,629,763	261,821	0.0395	0.9605	36.31
38.5	6,253,452	376,759	0.0602	0.9398	34.88

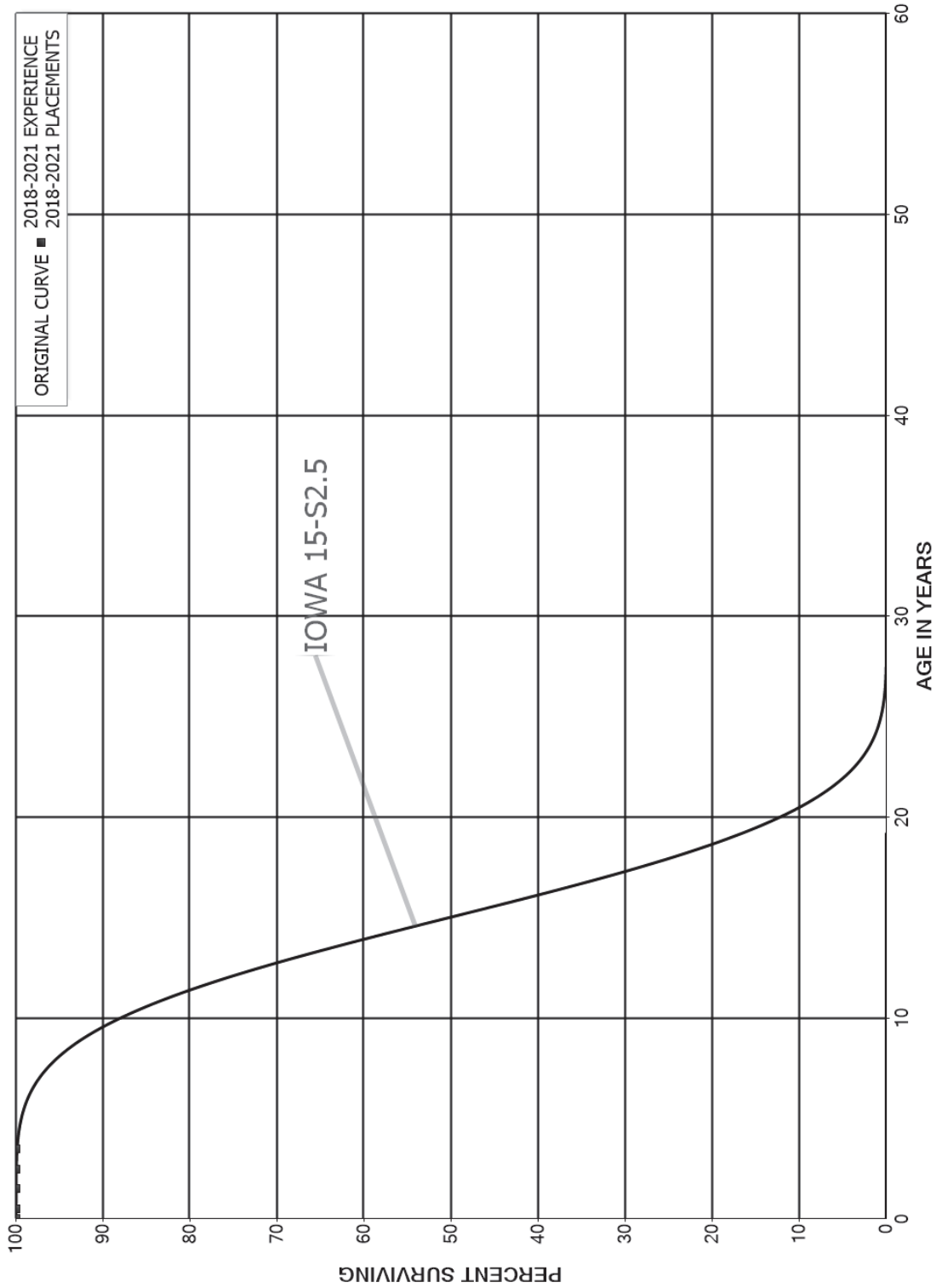
AVISTA CORPORATION  
GAS PLANT

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,874,815	439,077	0.0747	0.9253	32.77
40.5	5,405,144	426,526	0.0789	0.9211	30.32
41.5	4,821,848	408,848	0.0848	0.9152	27.93
42.5	4,296,445	313,061	0.0729	0.9271	25.56
43.5	4,026,991	302,672	0.0752	0.9248	23.70
44.5	3,739,253	307,790	0.0823	0.9177	21.92
45.5	3,494,999	309,629	0.0886	0.9114	20.11
46.5	3,107,134	325,378	0.1047	0.8953	18.33
47.5	2,556,904	275,526	0.1078	0.8922	16.41
48.5	2,016,959	135,780	0.0673	0.9327	14.64
49.5	1,563,528	139,661	0.0893	0.9107	13.66
50.5	1,220,643	51,702	0.0424	0.9576	12.44
51.5	1,060,819	74,852	0.0706	0.9294	11.91
52.5	900,941	71,357	0.0792	0.9208	11.07
53.5	736,267	125,131	0.1700	0.8300	10.19
54.5	541,492	18,059	0.0333	0.9667	8.46
55.5	437,995	21,263	0.0485	0.9515	8.18
56.5	322,733	26,399	0.0818	0.9182	7.78
57.5	235,342	8,982	0.0382	0.9618	7.15
58.5	185,377	6,528	0.0352	0.9648	6.87
59.5	152,968	477	0.0031	0.9969	6.63
60.5	130,353	444	0.0034	0.9966	6.61
61.5	118,391	68	0.0006	0.9994	6.59
62.5	85,231	80	0.0009	0.9991	6.58
63.5	64,259		0.0000	1.0000	6.58
64.5	26,665	62	0.0023	0.9977	6.58
65.5	42	32	0.7572	0.2428	6.56
66.5	10		0.0000	1.0000	1.59
67.5	10	10	1.0000		1.59
68.5					
69.5					
70.5					
71.5	21		0.0000		
72.5	211	74	0.3500		
73.5	316	63	0.2000		
74.5	263	137	0.5200		
75.5	126	126	1.0000		
76.5					

AVISTA CORPORATION  
 GAS PLANT  
 ACCOUNT 381.00 METERS - WASHINGTON AMI  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



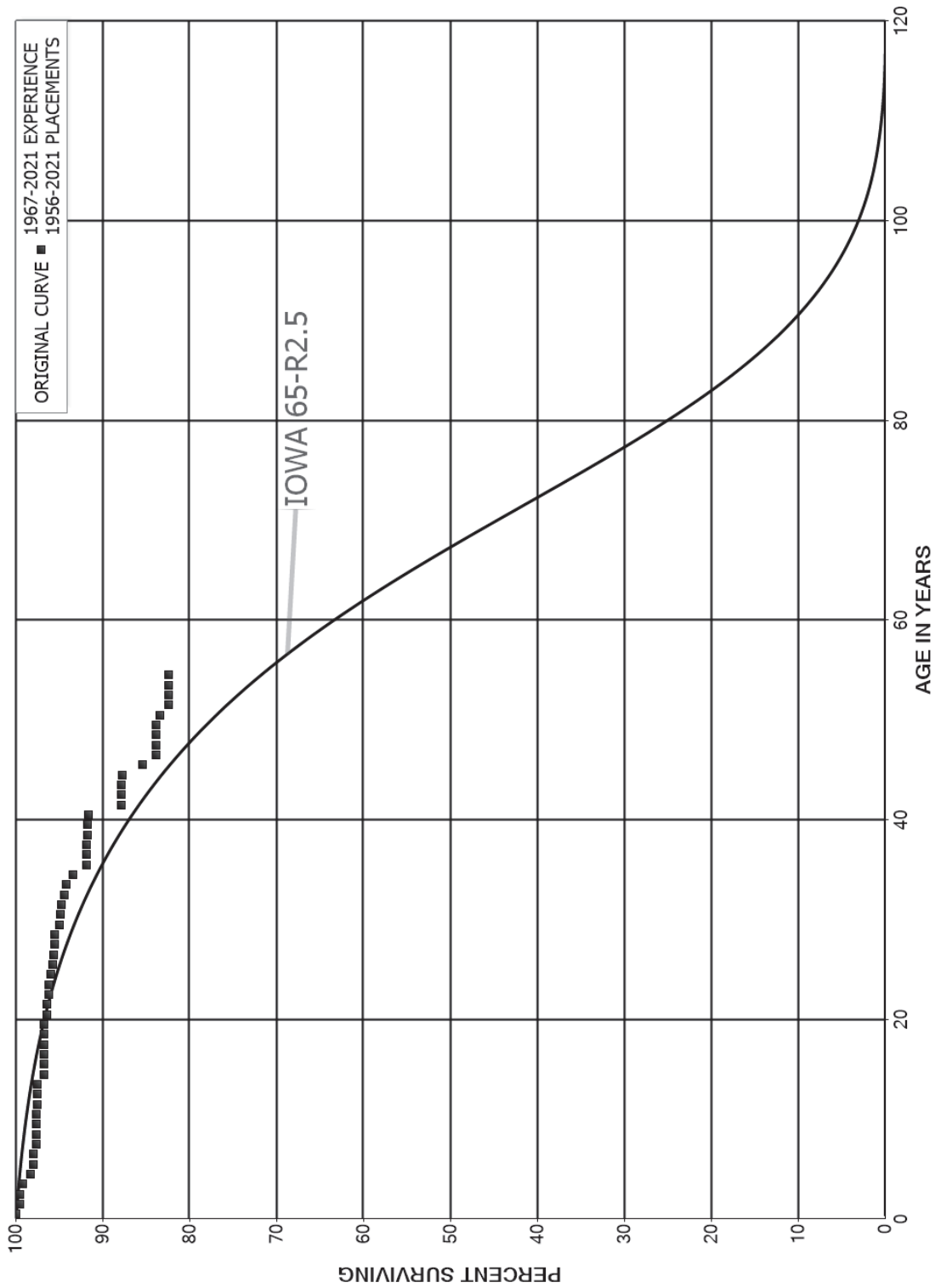
AVISTA CORPORATION  
GAS PLANT

ACCOUNT 381.00 METERS - WASHINGTON AMI

ORIGINAL LIFE TABLE

PLACEMENT BAND 2018-2021			EXPERIENCE BAND 2018-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,583,363		0.0000	1.0000	100.00
0.5	23,853,521		0.0000	1.0000	100.00
1.5	22,677,528		0.0000	1.0000	100.00
2.5	22,677,528		0.0000	1.0000	100.00
3.5					100.00

AVISTA CORPORATION  
 GAS PLANT  
 ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
GAS PLANT

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2021			EXPERIENCE BAND 1967-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,384,405		0.0000	1.0000	100.00
0.5	6,186,499	29,301	0.0047	0.9953	100.00
1.5	6,040,970	860	0.0001	0.9999	99.53
2.5	5,913,416	18,718	0.0032	0.9968	99.51
3.5	5,586,404	52,368	0.0094	0.9906	99.20
4.5	5,399,104	17,709	0.0033	0.9967	98.27
5.5	5,225,186		0.0000	1.0000	97.95
6.5	4,891,350	15,484	0.0032	0.9968	97.95
7.5	4,288,025	1,294	0.0003	0.9997	97.63
8.5	4,123,987		0.0000	1.0000	97.61
9.5	4,148,629	814	0.0002	0.9998	97.61
10.5	4,047,542	1,367	0.0003	0.9997	97.59
11.5	3,774,479		0.0000	1.0000	97.55
12.5	3,512,365		0.0000	1.0000	97.55
13.5	3,269,884	26,716	0.0082	0.9918	97.55
14.5	3,084,709		0.0000	1.0000	96.76
15.5	3,037,194		0.0000	1.0000	96.76
16.5	2,959,147	841	0.0003	0.9997	96.76
17.5	2,606,230		0.0000	1.0000	96.73
18.5	2,398,332		0.0000	1.0000	96.73
19.5	2,315,671	6,997	0.0030	0.9970	96.73
20.5	1,948,256		0.0000	1.0000	96.44
21.5	1,684,569	3,701	0.0022	0.9978	96.44
22.5	1,567,714	387	0.0002	0.9998	96.22
23.5	1,411,964	3,755	0.0027	0.9973	96.20
24.5	1,303,042	2,645	0.0020	0.9980	95.95
25.5	1,236,625	1,111	0.0009	0.9991	95.75
26.5	1,201,689	1,545	0.0013	0.9987	95.66
27.5	1,147,511	1,054	0.0009	0.9991	95.54
28.5	985,802	5,462	0.0055	0.9945	95.45
29.5	882,863	1,035	0.0012	0.9988	94.92
30.5	871,717	1,057	0.0012	0.9988	94.81
31.5	867,848	3,213	0.0037	0.9963	94.70
32.5	801,276	1,101	0.0014	0.9986	94.35
33.5	729,625	6,398	0.0088	0.9912	94.22
34.5	721,154	12,301	0.0171	0.9829	93.39
35.5	697,213		0.0000	1.0000	91.80
36.5	682,977	17	0.0000	1.0000	91.80
37.5	678,933	266	0.0004	0.9996	91.80
38.5	670,930	27	0.0000	1.0000	91.76

AVISTA CORPORATION  
GAS PLANT

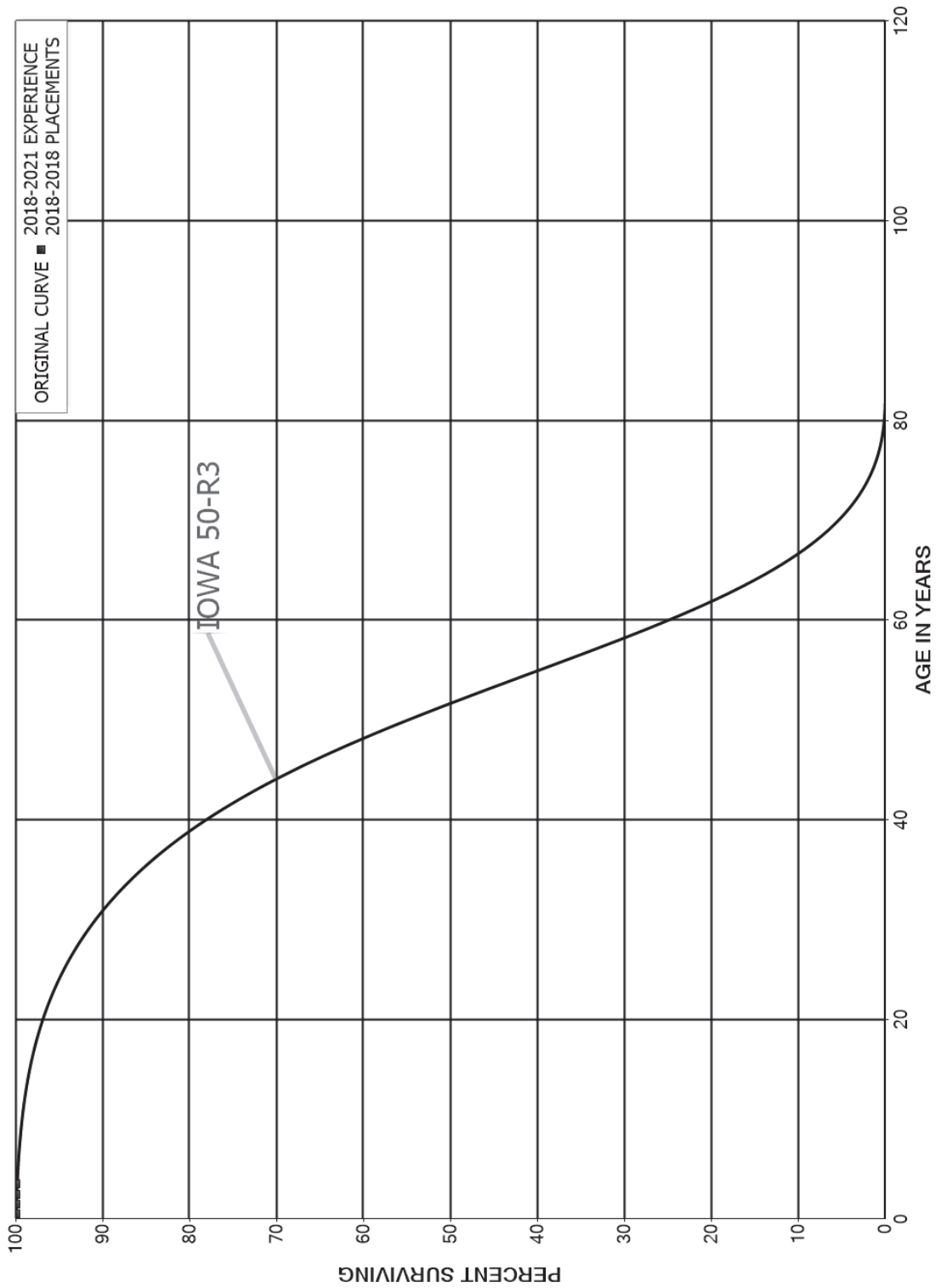
ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2021			EXPERIENCE BAND 1967-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	665,359	640	0.0010	0.9990	91.76	
40.5	596,123	25,150	0.0422	0.9578	91.67	
41.5	524,038		0.0000	1.0000	87.80	
42.5	502,429		0.0000	1.0000	87.80	
43.5	494,398	306	0.0006	0.9994	87.80	
44.5	493,503	12,994	0.0263	0.9737	87.75	
45.5	465,516	8,447	0.0181	0.9819	85.44	
46.5	457,054		0.0000	1.0000	83.89	
47.5	451,356		0.0000	1.0000	83.89	
48.5	447,955		0.0000	1.0000	83.89	
49.5	443,540	2,583	0.0058	0.9942	83.89	
50.5	426,909	5,283	0.0124	0.9876	83.40	
51.5	411,009		0.0000	1.0000	82.37	
52.5	406,512		0.0000	1.0000	82.37	
53.5	401,401		0.0000	1.0000	82.37	
54.5	396,491		0.0000	1.0000	82.37	
55.5	374,861		0.0000	1.0000	82.37	
56.5	365,552		0.0000	1.0000	82.37	
57.5	346,100		0.0000	1.0000	82.37	
58.5	346,039		0.0000	1.0000	82.37	
59.5	346,039		0.0000	1.0000	82.37	
60.5	345,844		0.0000	1.0000	82.37	
61.5	330,682	2,748	0.0083	0.9917	82.37	
62.5	306,156		0.0000	1.0000	81.68	
63.5	284,582		0.0000	1.0000	81.68	
64.5	2,067		0.0000	1.0000	81.68	
65.5					81.68	



AVISTA CORPORATION  
 GAS PLANT  
 ACCOUNT 389.42 LAND EASEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



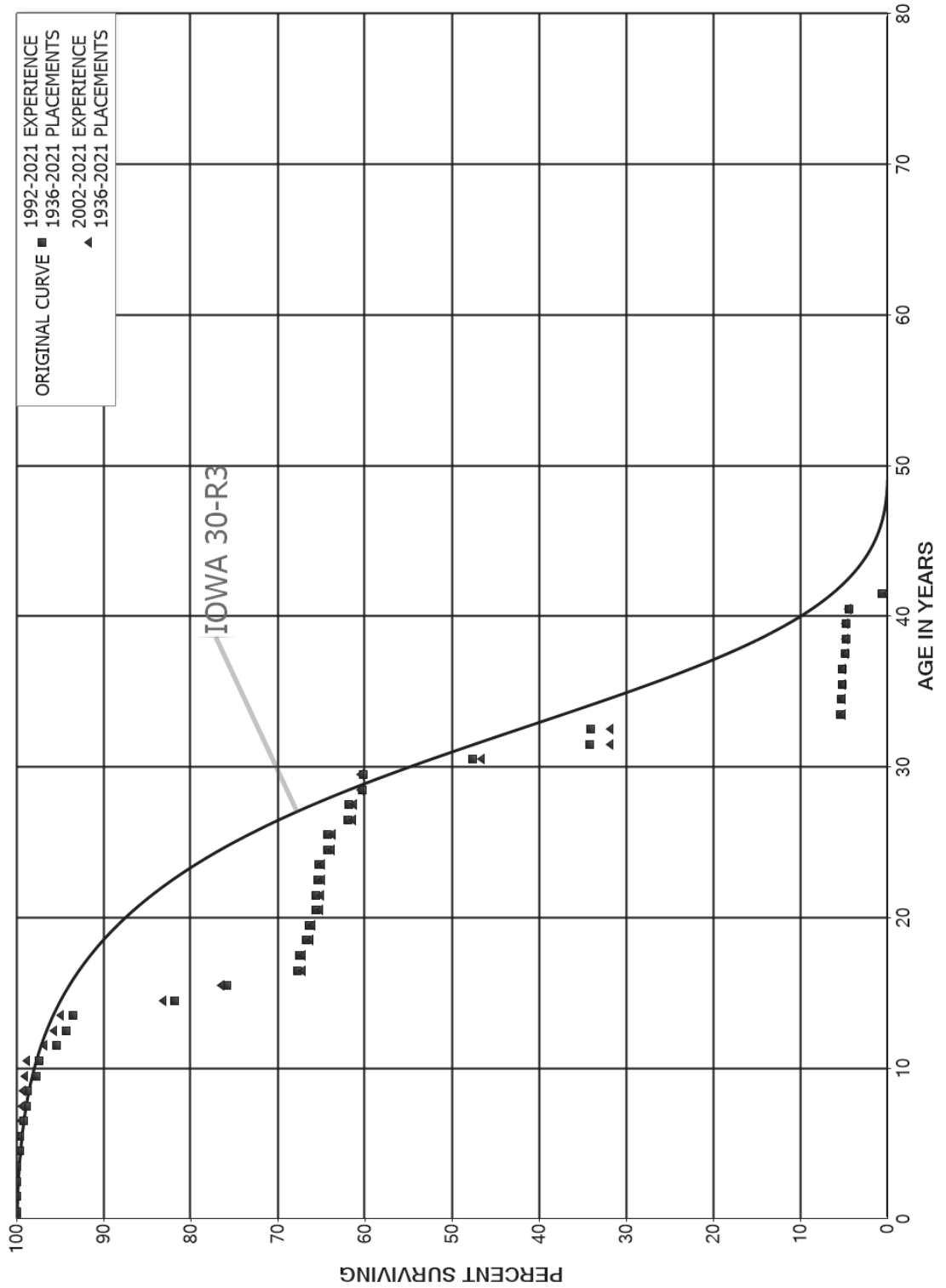
AVISTA CORPORATION  
GAS PLANT

ACCOUNT 389.42 LAND EASEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2018-2018			EXPERIENCE BAND 2018-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,368		0.0000	1.0000	100.00
0.5	2,368		0.0000	1.0000	100.00
1.5	2,368		0.0000	1.0000	100.00
2.5	2,368		0.0000	1.0000	100.00
3.5					100.00

AVISTA CORPORATION  
 GAS PLANT  
 ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
GAS PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2021			EXPERIENCE BAND 1992-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,748,107		0.0000	1.0000	100.00
0.5	29,380,968		0.0000	1.0000	100.00
1.5	29,200,545		0.0000	1.0000	100.00
2.5	23,972,212		0.0000	1.0000	100.00
3.5	7,964,778	27,030	0.0034	0.9966	100.00
4.5	6,463,136		0.0000	1.0000	99.66
5.5	6,463,441	32,976	0.0051	0.9949	99.66
6.5	6,206,205	22,115	0.0036	0.9964	99.15
7.5	5,957,148	3,532	0.0006	0.9994	98.80
8.5	5,518,707	55,497	0.0101	0.9899	98.74
9.5	5,323,211	18,279	0.0034	0.9966	97.75
10.5	4,349,341	90,432	0.0208	0.9792	97.41
11.5	4,112,868	49,632	0.0121	0.9879	95.39
12.5	3,203,135	25,449	0.0079	0.9921	94.24
13.5	2,540,089	316,221	0.1245	0.8755	93.49
14.5	2,361,983	173,254	0.0734	0.9266	81.85
15.5	2,131,826	227,294	0.1066	0.8934	75.84
16.5	1,998,047	7,117	0.0036	0.9964	67.76
17.5	1,920,367	22,766	0.0119	0.9881	67.52
18.5	1,882,727	8,688	0.0046	0.9954	66.72
19.5	1,872,096	21,131	0.0113	0.9887	66.41
20.5	1,843,982	1,792	0.0010	0.9990	65.66
21.5	1,761,588	6,041	0.0034	0.9966	65.60
22.5	1,754,619	2,614	0.0015	0.9985	65.37
23.5	1,753,813	25,752	0.0147	0.9853	65.27
24.5	1,719,389	1,248	0.0007	0.9993	64.31
25.5	1,719,264	61,152	0.0356	0.9644	64.27
26.5	1,642,352	2,934	0.0018	0.9982	61.98
27.5	561,351	14,015	0.0250	0.9750	61.87
28.5	436,443	731	0.0017	0.9983	60.33
29.5	388,361	81,669	0.2103	0.7897	60.23
30.5	306,854	86,560	0.2821	0.7179	47.56
31.5	220,835	542	0.0025	0.9975	34.14
32.5	220,569	185,462	0.8408	0.1592	34.06
33.5	35,667	560	0.0157	0.9843	5.42
34.5	40,564	831	0.0205	0.9795	5.34
35.5	42,916	442	0.0103	0.9897	5.23
36.5	43,096	3,227	0.0749	0.9251	5.17
37.5	39,934	65	0.0016	0.9984	4.79
38.5	40,599	730	0.0180	0.9820	4.78

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2021			EXPERIENCE BAND 1992-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	39,939	2,724	0.0682	0.9318	4.69	
40.5	34,474	29,848	0.8658	0.1342	4.37	
41.5	4,626		0.0000	1.0000	0.59	
42.5	4,894	268	0.0548	0.9452	0.59	
43.5	7,260	169	0.0233	0.9767	0.55	
44.5	10,921	3,830	0.3507	0.6493	0.54	
45.5	9,379	2,288	0.2440	0.7560	0.35	
46.5	7,091		0.0000	1.0000	0.27	
47.5	7,091		0.0000	1.0000	0.27	
48.5	7,265	4,800	0.6607	0.3393	0.27	
49.5	2,465		0.0000	1.0000	0.09	
50.5	2,601	136	0.0523	0.9477	0.09	
51.5	2,465		0.0000	1.0000	0.09	
52.5	2,465		0.0000	1.0000	0.09	
53.5	2,465		0.0000	1.0000	0.09	
54.5	2,465		0.0000	1.0000	0.09	
55.5	3,019	554	0.1835	0.8165	0.09	
56.5	2,465		0.0000	1.0000	0.07	
57.5	2,465		0.0000	1.0000	0.07	
58.5	2,465		0.0000	1.0000	0.07	
59.5	2,465		0.0000	1.0000	0.07	
60.5	2,465		0.0000	1.0000	0.07	
61.5	2,465	2,465	1.0000		0.07	
62.5						

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,831,487		0.0000	1.0000	100.00
0.5	27,428,583		0.0000	1.0000	100.00
1.5	27,345,421		0.0000	1.0000	100.00
2.5	22,247,311		0.0000	1.0000	100.00
3.5	6,237,816	25,997	0.0042	0.9958	100.00
4.5	4,762,072		0.0000	1.0000	99.58
5.5	4,762,072	10,323	0.0022	0.9978	99.58
6.5	4,565,863	5,711	0.0013	0.9987	99.37
7.5	5,612,836	3,152	0.0006	0.9994	99.24
8.5	5,404,426	12,561	0.0023	0.9977	99.19
9.5	5,315,532	12,420	0.0023	0.9977	98.96
10.5	4,344,033	87,986	0.0203	0.9797	98.73
11.5	4,101,915	49,281	0.0120	0.9880	96.73
12.5	3,189,069	24,349	0.0076	0.9924	95.56
13.5	2,519,998	314,182	0.1247	0.8753	94.83
14.5	2,157,774	171,492	0.0795	0.9205	83.01
15.5	1,850,419	227,294	0.1228	0.8772	76.41
16.5	1,623,124		0.0000	1.0000	67.03
17.5	1,549,439	19,644	0.0127	0.9873	67.03
18.5	1,511,863	5,630	0.0037	0.9963	66.18
19.5	1,503,682	20,523	0.0136	0.9864	65.93
20.5	1,476,649	1,223	0.0008	0.9992	65.03
21.5	1,396,630	2,761	0.0020	0.9980	64.98
22.5	1,361,031	792	0.0006	0.9994	64.85
23.5	1,366,354	23,945	0.0175	0.9825	64.81
24.5	1,518,717	1,042	0.0007	0.9993	63.68
25.5	1,596,636	60,029	0.0376	0.9624	63.63
26.5	1,606,675	2,364	0.0015	0.9985	61.24
27.5	518,343	6,114	0.0118	0.9882	61.15
28.5	400,605		0.0000	1.0000	60.43
29.5	352,890	81,305	0.2304	0.7696	60.43
30.5	271,585	86,398	0.3181	0.6819	46.51
31.5	187,841		0.0000	1.0000	31.71
32.5	220,293	185,186	0.8406	0.1594	31.71
33.5	35,107		0.0000	1.0000	5.05
34.5	35,107		0.0000	1.0000	5.05
35.5	37,848		0.0000	1.0000	5.05
36.5	37,848	2,605	0.0688	0.9312	5.05
37.5	35,244		0.0000	1.0000	4.71
38.5	35,244		0.0000	1.0000	4.71

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

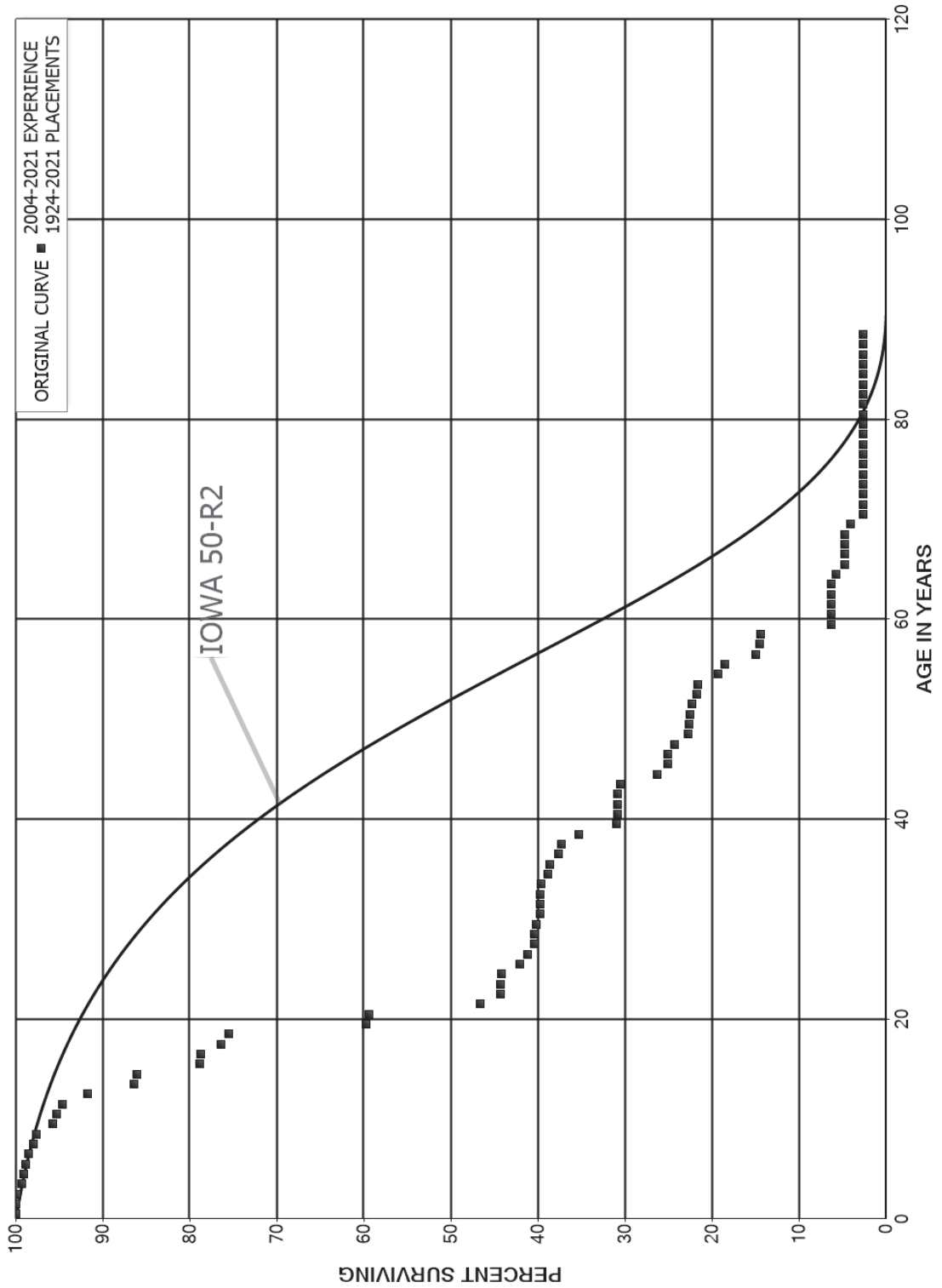
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,244	2,654	0.0753	0.9247	4.71
40.5	29,848	29,848	1.0000		4.35
41.5					
42.5					
43.5					
44.5	4,626		0.0000		
45.5	4,626		0.0000		
46.5	4,626		0.0000		
47.5	4,626		0.0000		
48.5	4,626	4,626	1.0000		
49.5					
50.5					
51.5					
52.5					
53.5	2,465		0.0000		
54.5	2,465		0.0000		
55.5	2,465		0.0000		
56.5	2,465		0.0000		
57.5	2,465		0.0000		
58.5	2,465		0.0000		
59.5	2,465		0.0000		
60.5	2,465		0.0000		
61.5	2,465	2,465	1.0000		
62.5					

**COMMON PLANT**



AVISTA CORPORATION  
 COMMON PLANT  
 ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 2004-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	153,740,351		0.0000	1.0000	100.00
0.5	152,783,886	60,407	0.0004	0.9996	100.00
1.5	150,544,562	202,295	0.0013	0.9987	99.96
2.5	129,431,310	643,713	0.0050	0.9950	99.83
3.5	114,271,189	301,499	0.0026	0.9974	99.33
4.5	113,006,468	225,064	0.0020	0.9980	99.07
5.5	106,638,166	393,448	0.0037	0.9963	98.87
6.5	92,293,720	476,943	0.0052	0.9948	98.51
7.5	86,981,655	382,565	0.0044	0.9956	98.00
8.5	70,168,433	1,324,808	0.0189	0.9811	97.57
9.5	60,295,249	299,029	0.0050	0.9950	95.72
10.5	50,365,978	348,459	0.0069	0.9931	95.25
11.5	43,133,378	1,316,760	0.0305	0.9695	94.59
12.5	34,650,572	1,991,498	0.0575	0.9425	91.70
13.5	25,804,639	97,706	0.0038	0.9962	86.43
14.5	23,359,865	1,969,630	0.0843	0.9157	86.10
15.5	16,446,108	13,428	0.0008	0.9992	78.84
16.5	16,527,337	492,097	0.0298	0.9702	78.78
17.5	18,768,868	230,340	0.0123	0.9877	76.43
18.5	18,207,804	3,793,876	0.2084	0.7916	75.50
19.5	14,268,534	100,386	0.0070	0.9930	59.77
20.5	13,396,082	2,885,044	0.2154	0.7846	59.34
21.5	8,641,082	413,999	0.0479	0.9521	46.56
22.5	7,561,659	10,377	0.0014	0.9986	44.33
23.5	6,127,211	10,230	0.0017	0.9983	44.27
24.5	5,984,830	284,062	0.0475	0.9525	44.20
25.5	5,551,999	127,255	0.0229	0.9771	42.10
26.5	5,306,470	95,290	0.0180	0.9820	41.14
27.5	5,329,646	4,352	0.0008	0.9992	40.40
28.5	3,559,694	20,276	0.0057	0.9943	40.36
29.5	4,035,499	38,339	0.0095	0.9905	40.13
30.5	3,830,801	1,241	0.0003	0.9997	39.75
31.5	3,506,224	5,490	0.0016	0.9984	39.74
32.5	3,285,100	6,457	0.0020	0.9980	39.68
33.5	3,311,370	66,355	0.0200	0.9800	39.60
34.5	2,435,361	10,065	0.0041	0.9959	38.81
35.5	2,327,226	63,992	0.0275	0.9725	38.65
36.5	1,968,029	13,964	0.0071	0.9929	37.58
37.5	1,904,421	101,248	0.0532	0.9468	37.32
38.5	1,755,523	219,444	0.1250	0.8750	35.33

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 2004-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,434,357	2,128	0.0015	0.9985	30.92	
40.5	1,414,553	2,187	0.0015	0.9985	30.87	
41.5	1,412,171	886	0.0006	0.9994	30.82	
42.5	1,165,388	9,734	0.0084	0.9916	30.80	
43.5	1,125,943	155,281	0.1379	0.8621	30.55	
44.5	1,053,037	49,486	0.0470	0.9530	26.33	
45.5	897,565		0.0000	1.0000	25.10	
46.5	1,044,976	33,429	0.0320	0.9680	25.10	
47.5	574,312	37,450	0.0652	0.9348	24.29	
48.5	536,863	1,754	0.0033	0.9967	22.71	
49.5	528,359	2,140	0.0040	0.9960	22.63	
50.5	537,451	6,544	0.0122	0.9878	22.54	
51.5	530,403	13,718	0.0259	0.9741	22.27	
52.5	516,478	1,047	0.0020	0.9980	21.69	
53.5	512,685	55,774	0.1088	0.8912	21.65	
54.5	427,153	17,292	0.0405	0.9595	19.29	
55.5	410,662	78,344	0.1908	0.8092	18.51	
56.5	334,268	10,804	0.0323	0.9677	14.98	
57.5	312,462	3,348	0.0107	0.9893	14.50	
58.5	307,437	172,493	0.5611	0.4389	14.34	
59.5	134,740		0.0000	1.0000	6.29	
60.5	135,200	203	0.0015	0.9985	6.29	
61.5	123,766		0.0000	1.0000	6.29	
62.5	121,038		0.0000	1.0000	6.29	
63.5	121,995	11,232	0.0921	0.9079	6.29	
64.5	6,909	1,214	0.1756	0.8244	5.71	
65.5	4,830		0.0000	1.0000	4.70	
66.5	5,721		0.0000	1.0000	4.70	
67.5	3,654	2	0.0007	0.9993	4.70	
68.5	5,601	801	0.1431	0.8569	4.70	
69.5	4,800	1,624	0.3384	0.6616	4.03	
70.5	78,436		0.0000	1.0000	2.67	
71.5	77,976		0.0000	1.0000	2.67	
72.5	77,854		0.0000	1.0000	2.67	
73.5	77,854		0.0000	1.0000	2.67	
74.5	77,502		0.0000	1.0000	2.67	
75.5	77,528		0.0000	1.0000	2.67	
76.5	77,436		0.0000	1.0000	2.67	
77.5	76,937		0.0000	1.0000	2.67	
78.5	77,068		0.0000	1.0000	2.67	

AVISTA CORPORATION  
COMMON PLANT

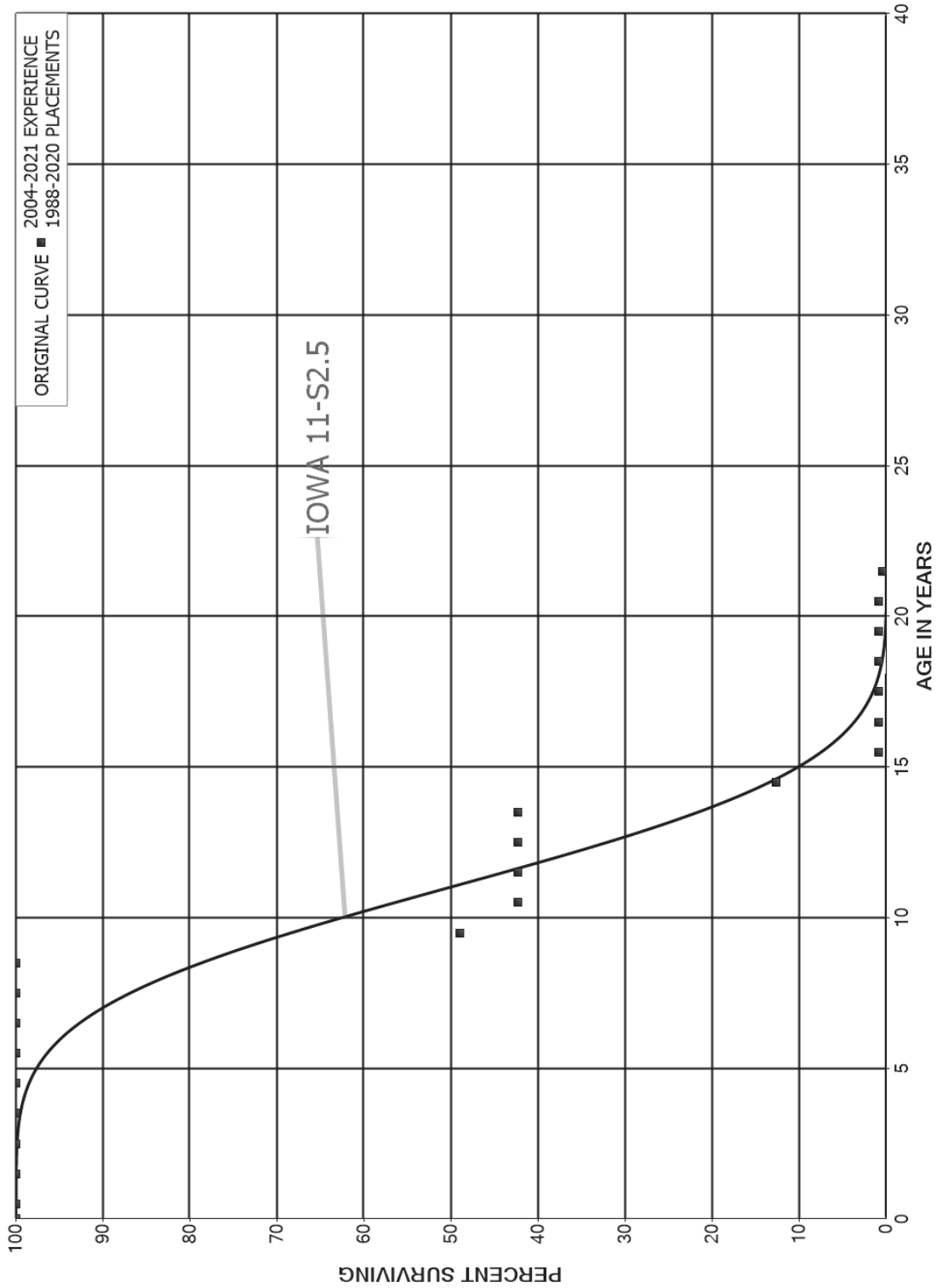
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 2004-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	77,206		0.0000	1.0000	2.67
80.5	77,206		0.0000	1.0000	2.67
81.5	1,920		0.0000	1.0000	2.67
82.5	77,180		0.0000	1.0000	2.67
83.5	77,087		0.0000	1.0000	2.67
84.5	75,397		0.0000	1.0000	2.67
85.5	75,397		0.0000	1.0000	2.67
86.5	75,397		0.0000	1.0000	2.67
87.5	75,397		0.0000	1.0000	2.67
88.5	137		0.0000	1.0000	2.67
89.5	137		0.0000	1.0000	2.67
90.5	137		0.0000	1.0000	2.67
91.5	137		0.0000	1.0000	2.67
92.5	137		0.0000	1.0000	2.67
93.5	137		0.0000	1.0000	2.67
94.5	137		0.0000	1.0000	2.67
95.5	137		0.0000	1.0000	2.67
96.5	137		0.0000	1.0000	2.67
97.5					2.67

**ELECTRIC, GAS AND COMMON PLANT**

AVISTA CORPORATION  
 ELECTRIC, GAS AND COMMON PLANT  
 ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



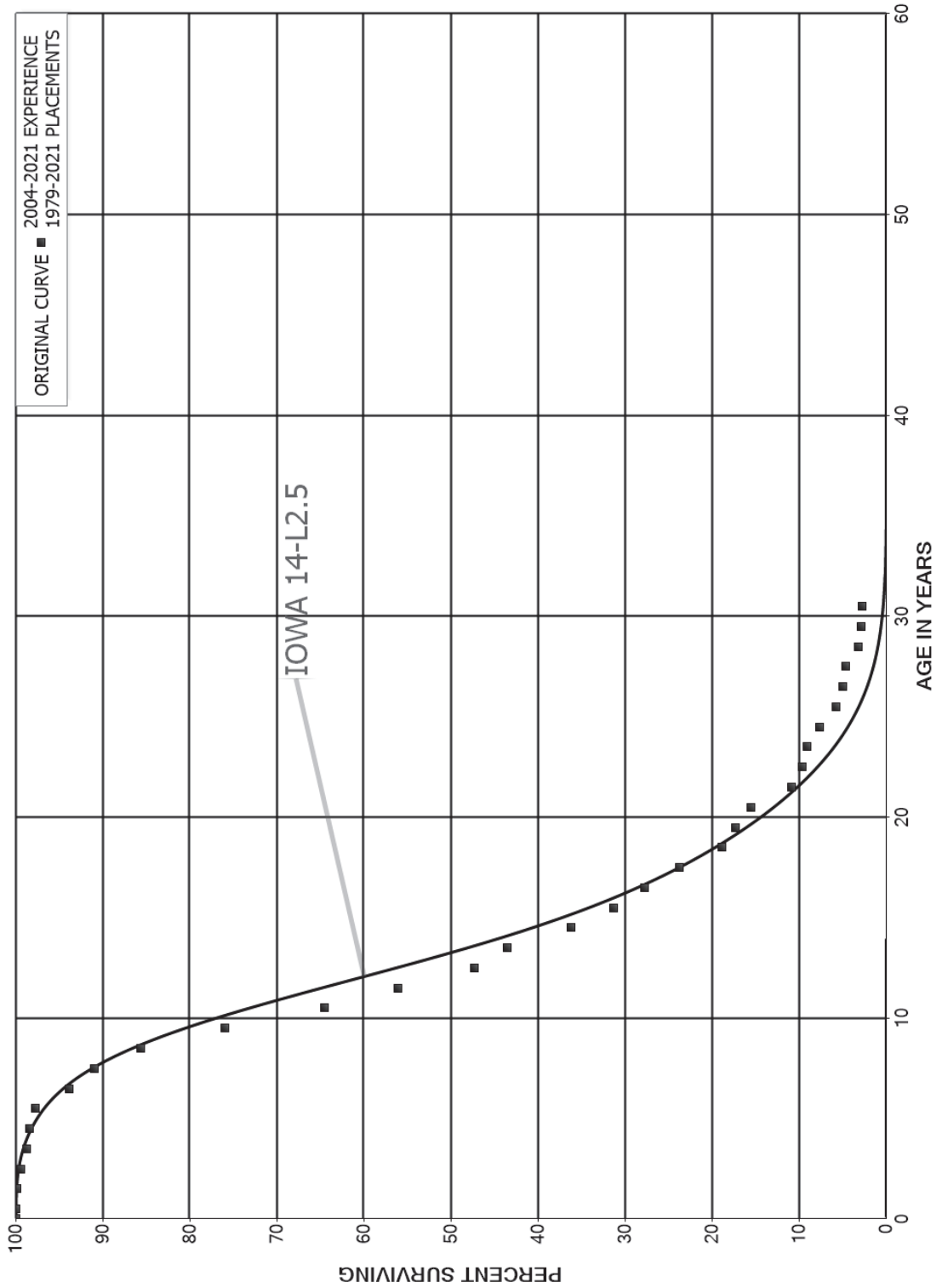
AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2020			EXPERIENCE BAND 2004-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	257,296		0.0000	1.0000	100.00
0.5	219,142		0.0000	1.0000	100.00
1.5	176,274		0.0000	1.0000	100.00
2.5	214,448		0.0000	1.0000	100.00
3.5	214,448		0.0000	1.0000	100.00
4.5	172,576		0.0000	1.0000	100.00
5.5	172,576		0.0000	1.0000	100.00
6.5	263,258		0.0000	1.0000	100.00
7.5	299,108		0.0000	1.0000	100.00
8.5	299,108	152,608	0.5102	0.4898	100.00
9.5	146,500	19,968	0.1363	0.8637	48.98
10.5	126,532		0.0000	1.0000	42.30
11.5	126,532		0.0000	1.0000	42.30
12.5	126,532		0.0000	1.0000	42.30
13.5	129,207	90,682	0.7018	0.2982	42.30
14.5	38,526	35,850	0.9306	0.0694	12.61
15.5	5,110		0.0000	1.0000	0.88
16.5	5,110		0.0000	1.0000	0.88
17.5	5,110		0.0000	1.0000	0.88
18.5	5,110		0.0000	1.0000	0.88
19.5	5,110		0.0000	1.0000	0.88
20.5	5,110	2,675	0.5236	0.4764	0.88
21.5	2,434		0.0000	1.0000	0.42
22.5	2,434	2,434	1.0000		0.42
23.5					

AVISTA CORPORATION  
 ELECTRIC, GAS AND COMMON PLANT  
 ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





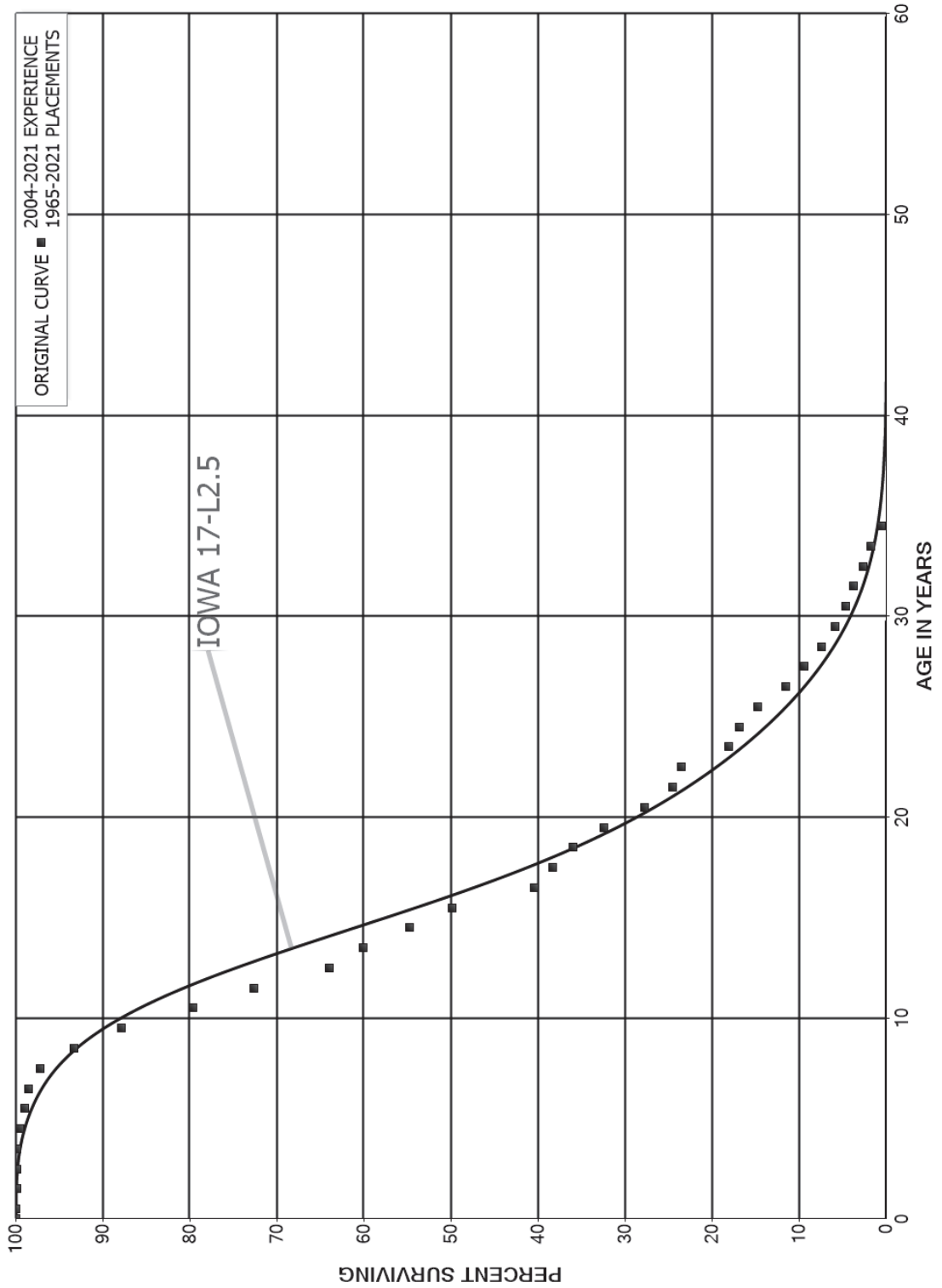
AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2021			EXPERIENCE BAND 2004-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,209,496		0.0000	1.0000	100.00
0.5	26,026,194	31,290	0.0012	0.9988	100.00
1.5	23,938,142	116,169	0.0049	0.9951	99.88
2.5	23,430,438	157,711	0.0067	0.9933	99.40
3.5	22,878,980	77,074	0.0034	0.9966	98.73
4.5	21,517,394	138,915	0.0065	0.9935	98.39
5.5	18,478,757	745,301	0.0403	0.9597	97.76
6.5	16,031,143	484,770	0.0302	0.9698	93.82
7.5	14,124,496	827,389	0.0586	0.9414	90.98
8.5	10,528,862	1,186,657	0.1127	0.8873	85.65
9.5	8,675,019	1,306,500	0.1506	0.8494	76.00
10.5	6,124,487	805,259	0.1315	0.8685	64.55
11.5	4,787,594	746,469	0.1559	0.8441	56.06
12.5	3,883,606	317,421	0.0817	0.9183	47.32
13.5	3,264,582	548,619	0.1681	0.8319	43.45
14.5	2,758,157	374,835	0.1359	0.8641	36.15
15.5	2,154,112	239,749	0.1113	0.8887	31.24
16.5	1,880,633	270,880	0.1440	0.8560	27.76
17.5	1,623,306	338,187	0.2083	0.7917	23.76
18.5	1,319,383	108,583	0.0823	0.9177	18.81
19.5	1,250,059	129,939	0.1039	0.8961	17.26
20.5	1,016,872	306,875	0.3018	0.6982	15.47
21.5	729,637	77,128	0.1057	0.8943	10.80
22.5	657,608	44,014	0.0669	0.9331	9.66
23.5	602,347	92,920	0.1543	0.8457	9.01
24.5	527,160	133,234	0.2527	0.7473	7.62
25.5	388,032	51,458	0.1326	0.8674	5.70
26.5	284,362	15,915	0.0560	0.9440	4.94
27.5	268,447	86,557	0.3224	0.6776	4.66
28.5	181,891	18,280	0.1005	0.8995	3.16
29.5	123,093	4,890	0.0397	0.9603	2.84
30.5	96,248	14,103	0.1465	0.8535	2.73
31.5	82,145	19,265	0.2345	0.7655	2.33
32.5	62,880	4,947	0.0787	0.9213	1.78
33.5	57,933		0.0000	1.0000	1.64
34.5	57,933	2,267	0.0391	0.9609	1.64
35.5	55,666	32,110	0.5768	0.4232	1.58
36.5	23,556	6,763	0.2871	0.7129	0.67
37.5	16,793	5,404	0.3218	0.6782	0.48
38.5	11,389	11,389	1.0000		0.32
39.5					

AVISTA CORPORATION  
 ELECTRIC, GAS AND COMMON PLANT  
 ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2021			EXPERIENCE BAND 2004-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,562,673	29,224	0.0008	0.9992	100.00
0.5	34,850,857	38,844	0.0011	0.9989	99.92
1.5	33,159,843		0.0000	1.0000	99.81
2.5	30,323,810	7,506	0.0002	0.9998	99.81
3.5	27,481,715	63,527	0.0023	0.9977	99.79
4.5	25,464,628	139,922	0.0055	0.9945	99.56
5.5	21,982,331	108,730	0.0049	0.9951	99.01
6.5	18,709,026	254,932	0.0136	0.9864	98.52
7.5	16,423,247	650,388	0.0396	0.9604	97.18
8.5	13,282,269	776,646	0.0585	0.9415	93.33
9.5	11,610,432	1,090,941	0.0940	0.9060	87.87
10.5	10,110,806	890,510	0.0881	0.9119	79.61
11.5	5,449,273	649,739	0.1192	0.8808	72.60
12.5	4,450,135	272,267	0.0612	0.9388	63.95
13.5	3,823,487	340,632	0.0891	0.9109	60.03
14.5	3,357,675	300,946	0.0896	0.9104	54.68
15.5	2,699,057	511,681	0.1896	0.8104	49.78
16.5	2,236,760	114,145	0.0510	0.9490	40.35
17.5	2,147,571	129,495	0.0603	0.9397	38.29
18.5	1,842,710	185,860	0.1009	0.8991	35.98
19.5	1,845,116	262,791	0.1424	0.8576	32.35
20.5	1,656,837	194,203	0.1172	0.8828	27.74
21.5	1,461,639	57,513	0.0393	0.9607	24.49
22.5	1,423,524	330,398	0.2321	0.7679	23.53
23.5	1,093,126	77,520	0.0709	0.9291	18.07
24.5	960,265	115,665	0.1205	0.8795	16.78
25.5	844,599	188,806	0.2235	0.7765	14.76
26.5	655,793	116,510	0.1777	0.8223	11.46
27.5	547,182	119,747	0.2188	0.7812	9.43
28.5	430,330	90,925	0.2113	0.7887	7.36
29.5	339,406	69,487	0.2047	0.7953	5.81
30.5	291,476	55,692	0.1911	0.8089	4.62
31.5	235,784	73,702	0.3126	0.6874	3.74
32.5	162,082	51,684	0.3189	0.6811	2.57
33.5	110,398	81,629	0.7394	0.2606	1.75
34.5	28,770	5,213	0.1812	0.8188	0.46
35.5	23,556		0.0000	1.0000	0.37
36.5	23,556	23,555	1.0000	0.0000	0.37
37.5	14,274	1	0.0001	0.9999	0.00
38.5	15,883		0.0000	1.0000	0.00

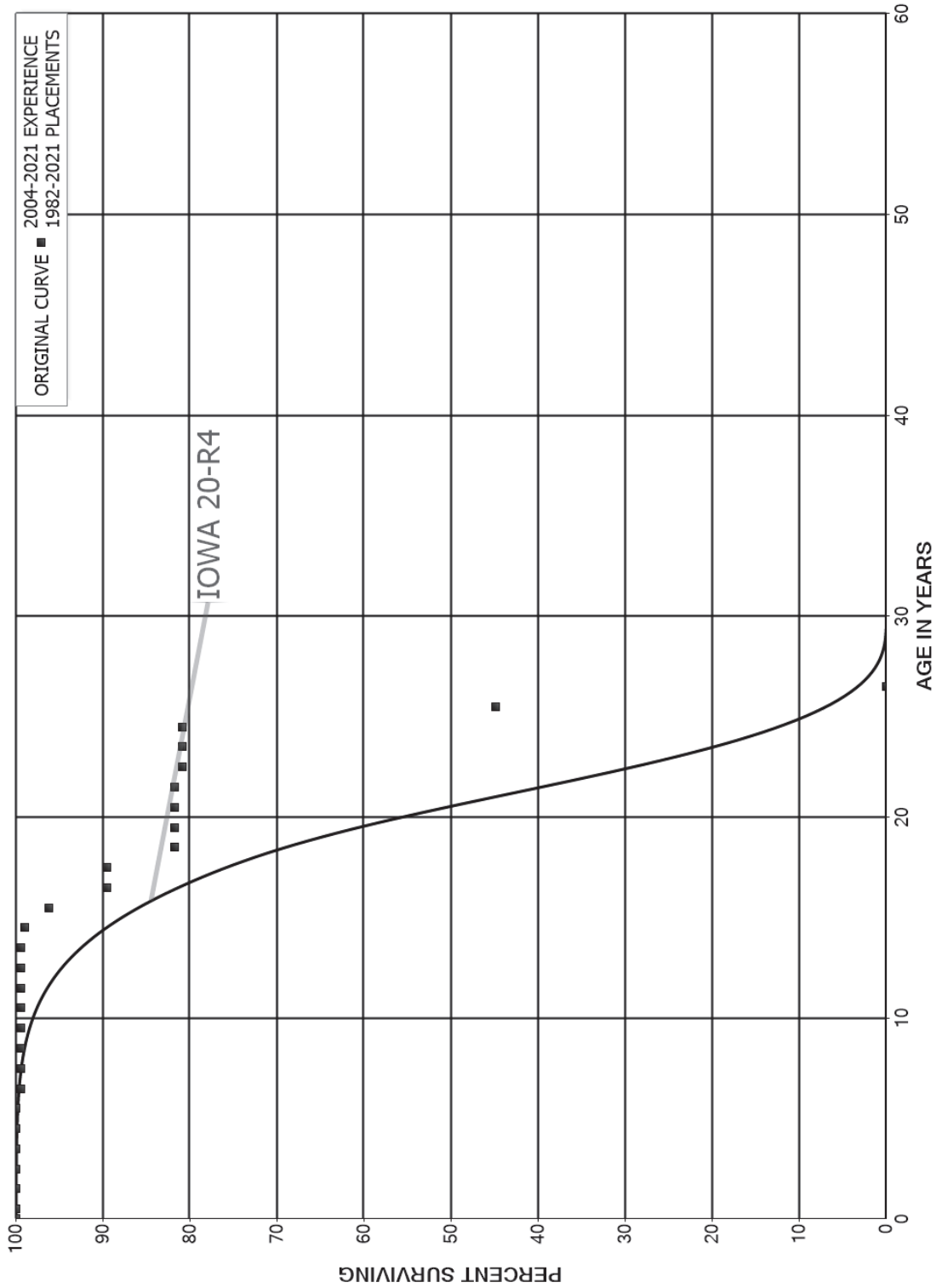
AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2021			EXPERIENCE BAND 2004-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,883		0.0000	1.0000	0.00
40.5	15,883		0.0000	1.0000	0.00
41.5	15,883		0.0000	1.0000	0.00
42.5	15,883		0.0000	1.0000	0.00
43.5	15,883		0.0000	1.0000	0.00
44.5	15,883		0.0000	1.0000	0.00
45.5	15,883		0.0000	1.0000	0.00
46.5	15,883		0.0000	1.0000	0.00
47.5	15,883		0.0000	1.0000	0.00
48.5	15,883		0.0000	1.0000	0.00
49.5	15,883		0.0000	1.0000	0.00
50.5	15,883		0.0000	1.0000	0.00
51.5	15,883	14,273	0.8987	0.1013	0.00
52.5	1,609	1,609	1.0000		0.00
53.5					

AVISTA CORPORATION  
 ELECTRIC, GAS AND COMMON PLANT  
 ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



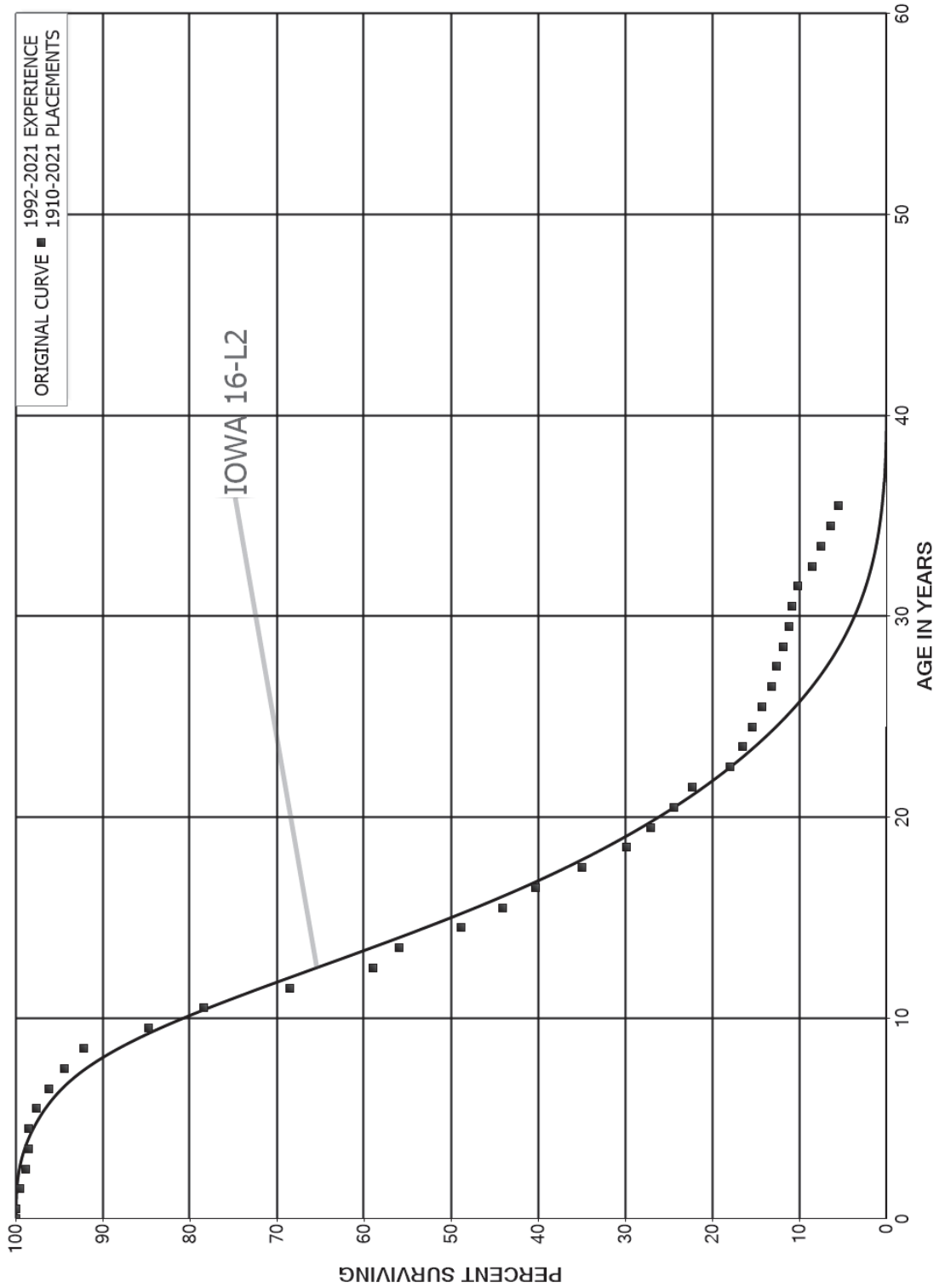
AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1982-2021			EXPERIENCE BAND 2004-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,577,737		0.0000	1.0000	100.00
0.5	14,627,164		0.0000	1.0000	100.00
1.5	14,287,893		0.0000	1.0000	100.00
2.5	13,258,516		0.0000	1.0000	100.00
3.5	11,150,813		0.0000	1.0000	100.00
4.5	9,356,004		0.0000	1.0000	100.00
5.5	8,087,058	44,618	0.0055	0.9945	100.00
6.5	7,125,804		0.0000	1.0000	99.45
7.5	5,826,234		0.0000	1.0000	99.45
8.5	1,093,321		0.0000	1.0000	99.45
9.5	1,093,321		0.0000	1.0000	99.45
10.5	1,093,321		0.0000	1.0000	99.45
11.5	1,065,388		0.0000	1.0000	99.45
12.5	1,065,388		0.0000	1.0000	99.45
13.5	1,065,388	4,882	0.0046	0.9954	99.45
14.5	1,060,506	29,740	0.0280	0.9720	98.99
15.5	929,055	64,802	0.0697	0.9303	96.22
16.5	864,253		0.0000	1.0000	89.51
17.5	103,273	8,918	0.0864	0.9136	89.51
18.5	94,355		0.0000	1.0000	81.78
19.5	94,355		0.0000	1.0000	81.78
20.5	94,355		0.0000	1.0000	81.78
21.5	168,357	1,966	0.0117	0.9883	81.78
22.5	166,391		0.0000	1.0000	80.82
23.5	166,391		0.0000	1.0000	80.82
24.5	166,391	74,002	0.4447	0.5553	80.82
25.5	92,389	92,389	1.0000		44.88
26.5					

AVISTA CORPORATION  
 ELECTRIC, GAS AND COMMON PLANT  
 ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 1992-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,584,133	3,286	0.0002	0.9998	100.00
0.5	14,769,214	67,917	0.0046	0.9954	99.98
1.5	14,591,083	96,094	0.0066	0.9934	99.52
2.5	13,415,542	43,757	0.0033	0.9967	98.86
3.5	11,641,744	7,016	0.0006	0.9994	98.54
4.5	10,084,481	93,237	0.0092	0.9908	98.48
5.5	9,512,155	133,771	0.0141	0.9859	97.57
6.5	8,591,176	163,943	0.0191	0.9809	96.20
7.5	8,011,833	183,789	0.0229	0.9771	94.36
8.5	7,341,083	593,885	0.0809	0.9191	92.20
9.5	5,917,596	443,289	0.0749	0.9251	84.74
10.5	5,251,580	660,776	0.1258	0.8742	78.39
11.5	4,422,315	617,696	0.1397	0.8603	68.53
12.5	3,203,719	166,175	0.0519	0.9481	58.96
13.5	2,923,832	371,855	0.1272	0.8728	55.90
14.5	2,339,120	228,792	0.0978	0.9022	48.79
15.5	1,924,151	163,520	0.0850	0.9150	44.02
16.5	1,862,268	244,030	0.1310	0.8690	40.28
17.5	1,630,532	241,864	0.1483	0.8517	35.00
18.5	1,404,518	126,665	0.0902	0.9098	29.81
19.5	1,274,933	126,230	0.0990	0.9010	27.12
20.5	1,171,771	104,247	0.0890	0.9110	24.43
21.5	1,068,386	207,842	0.1945	0.8055	22.26
22.5	868,106	66,331	0.0764	0.9236	17.93
23.5	725,163	53,065	0.0732	0.9268	16.56
24.5	656,234	45,096	0.0687	0.9313	15.35
25.5	599,294	46,831	0.0781	0.9219	14.29
26.5	545,058	24,873	0.0456	0.9544	13.18
27.5	512,918	29,426	0.0574	0.9426	12.57
28.5	461,860	28,283	0.0612	0.9388	11.85
29.5	432,698	12,122	0.0280	0.9720	11.13
30.5	411,002	25,306	0.0616	0.9384	10.82
31.5	361,145	59,849	0.1657	0.8343	10.15
32.5	301,383	32,374	0.1074	0.8926	8.47
33.5	252,051	39,976	0.1586	0.8414	7.56
34.5	212,075	27,804	0.1311	0.8689	6.36
35.5	184,765	3,508	0.0190	0.9810	5.53
36.5	151,791	6,070	0.0400	0.9600	5.42
37.5	136,074	5,474	0.0402	0.9598	5.20
38.5	130,600	7,188	0.0550	0.9450	4.99



AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 1992-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	115,937	8,082	0.0697	0.9303	4.72	
40.5	106,536	1,347	0.0126	0.9874	4.39	
41.5	81,527	2,309	0.0283	0.9717	4.34	
42.5	61,481	5,097	0.0829	0.9171	4.21	
43.5	52,697	1,683	0.0319	0.9681	3.86	
44.5	53,152	3,308	0.0622	0.9378	3.74	
45.5	49,843	1,297	0.0260	0.9740	3.51	
46.5	47,894	2,574	0.0537	0.9463	3.42	
47.5	45,320	2,364	0.0522	0.9478	3.23	
48.5	42,956	1,148	0.0267	0.9733	3.06	
49.5	41,808	2,074	0.0496	0.9504	2.98	
50.5	38,507	29	0.0008	0.9992	2.83	
51.5	39,350		0.0000	1.0000	2.83	
52.5	36,286	3,384	0.0933	0.9067	2.83	
53.5	33,231	118	0.0035	0.9965	2.57	
54.5	33,573	860	0.0256	0.9744	2.56	
55.5	33,190		0.0000	1.0000	2.49	
56.5	33,190	5,418	0.1632	0.8368	2.49	
57.5	27,772		0.0000	1.0000	2.09	
58.5	13,979		0.0000	1.0000	2.09	
59.5	7,011	347	0.0495	0.9505	2.09	
60.5	6,892	916	0.1330	0.8670	1.98	
61.5	5,975	432	0.0723	0.9277	1.72	
62.5	5,543	751	0.1355	0.8645	1.59	
63.5	5,020	2	0.0004	0.9996	1.38	
64.5	5,419		0.0000	1.0000	1.38	
65.5	5,419	907	0.1674	0.8326	1.38	
66.5	4,512		0.0000	1.0000	1.15	
67.5	4,512	189	0.0419	0.9581	1.15	
68.5	4,323	440	0.1018	0.8982	1.10	
69.5	3,883	1,171	0.3016	0.6984	0.99	
70.5	2,712	79	0.0292	0.9708	0.69	
71.5	2,633	280	0.1063	0.8937	0.67	
72.5	2,091	299	0.1428	0.8572	0.60	
73.5	1,793	460	0.2567	0.7433	0.51	
74.5	1,332	476	0.3574	0.6426	0.38	
75.5	856		0.0000	1.0000	0.24	
76.5	856		0.0000	1.0000	0.24	
77.5	856	228	0.2658	0.7342	0.24	
78.5	629	227	0.3605	0.6395	0.18	

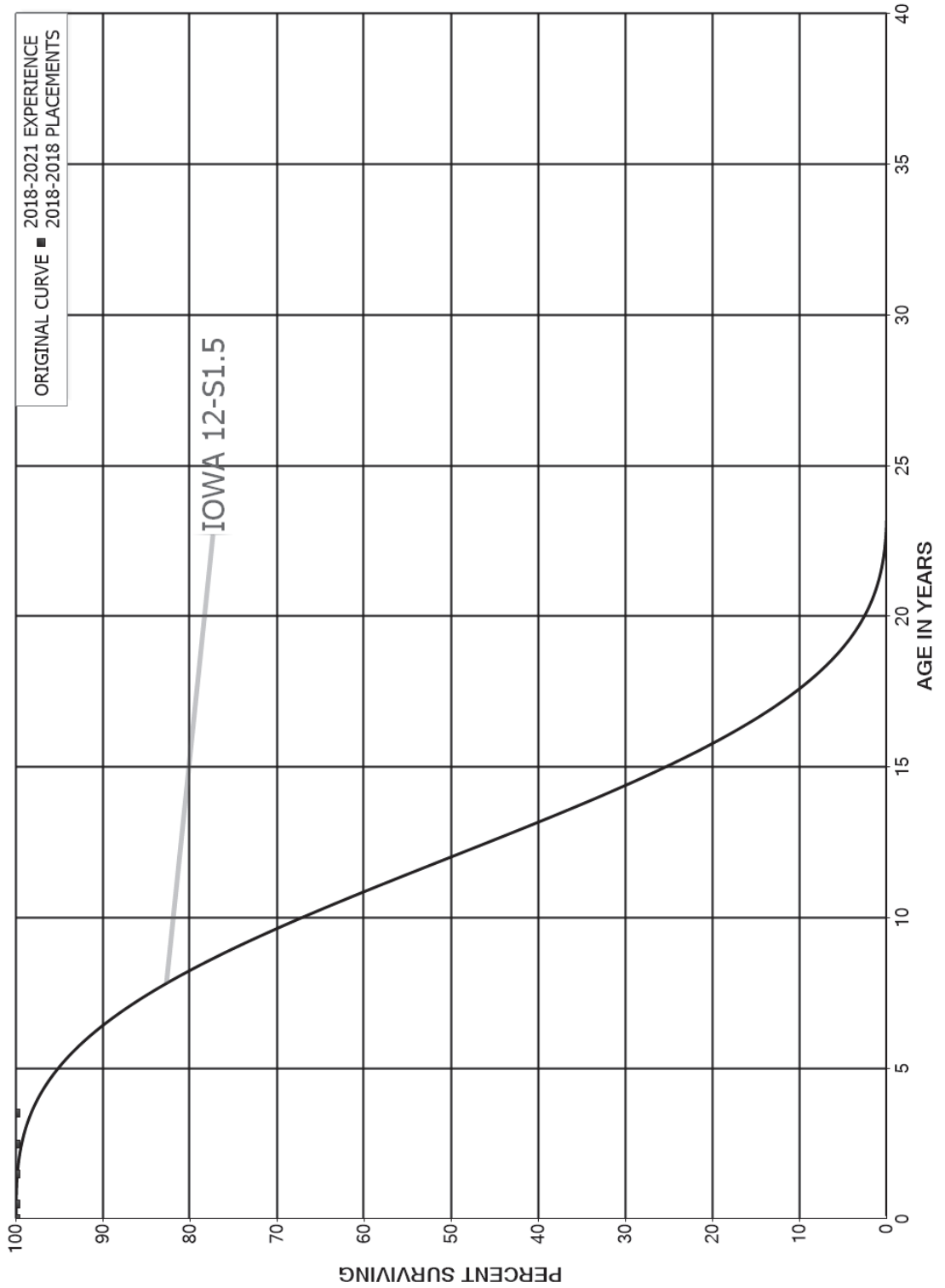
AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 1992-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	402		0.0000	1.0000	0.12
80.5	402	1	0.0025	0.9975	0.12
81.5	629	401	0.6380	0.3620	0.11
82.5	228		0.0000	1.0000	0.04
83.5	228		0.0000	1.0000	0.04
84.5	228		0.0000	1.0000	0.04
85.5	228		0.0000	1.0000	0.04
86.5	228		0.0000	1.0000	0.04
87.5	228		0.0000	1.0000	0.04
88.5	228		0.0000	1.0000	0.04
89.5	228		0.0000	1.0000	0.04
90.5	228		0.0000	1.0000	0.04
91.5	228		0.0000	1.0000	0.04
92.5	228		0.0000	1.0000	0.04
93.5	228		0.0000	1.0000	0.04
94.5	228		0.0000	1.0000	0.04
95.5	228		0.0000	1.0000	0.04
96.5	228		0.0000	1.0000	0.04
97.5	228		0.0000	1.0000	0.04
98.5	228	228	1.0000		0.04
99.5					

AVISTA CORPORATION  
 ELECTRIC, GAS AND COMMON PLANT  
 ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - AIRPLANE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



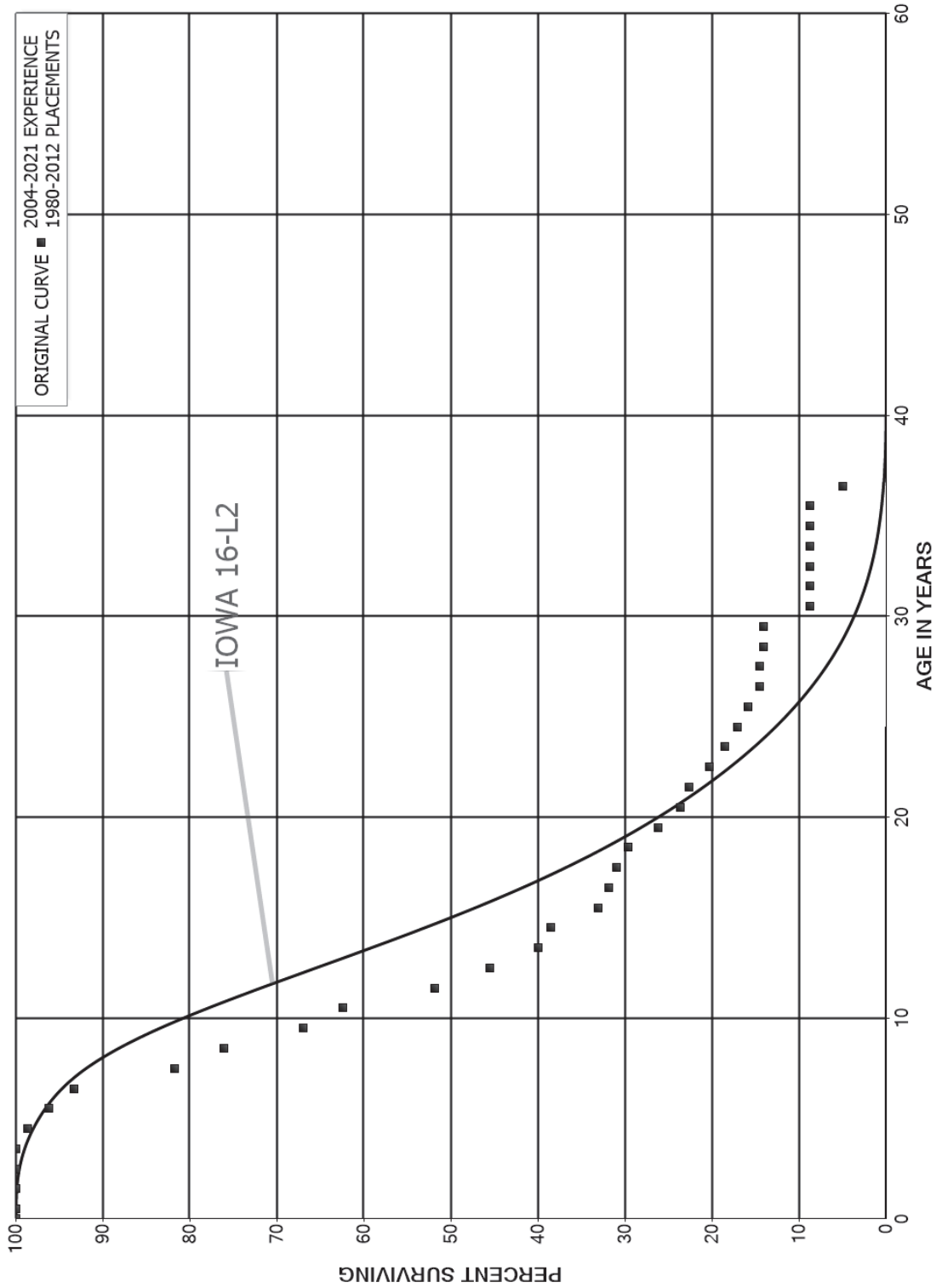
AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - AIRPLANE

ORIGINAL LIFE TABLE

PLACEMENT BAND 2018-2018			EXPERIENCE BAND 2018-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,507,888		0.0000	1.0000	100.00
0.5	5,507,888		0.0000	1.0000	100.00
1.5	5,507,888		0.0000	1.0000	100.00
2.5	5,507,888		0.0000	1.0000	100.00
3.5					100.00

AVISTA CORPORATION  
 ELECTRIC, GAS AND COMMON PLANT  
 ACCOUNT 396.30 POWER OPERATED EQUIPMENT - MEDIUM TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



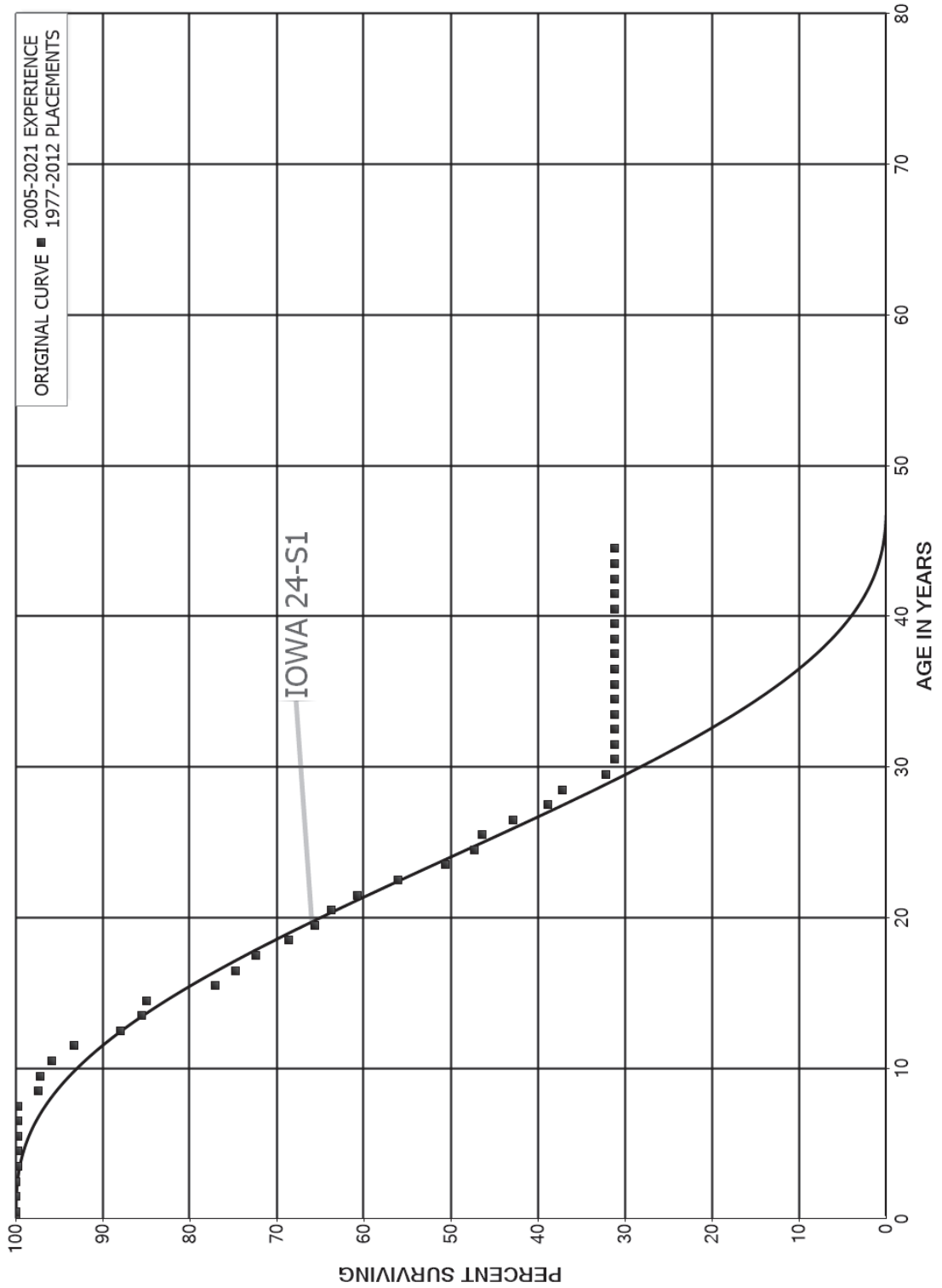
AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 396.30 POWER OPERATED EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2012			EXPERIENCE BAND 2004-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,379,599		0.0000	1.0000	100.00
0.5	7,379,599		0.0000	1.0000	100.00
1.5	7,379,599		0.0000	1.0000	100.00
2.5	7,379,599		0.0000	1.0000	100.00
3.5	7,648,137	104,675	0.0137	0.9863	100.00
4.5	8,250,678	209,951	0.0254	0.9746	98.63
5.5	8,040,728	238,829	0.0297	0.9703	96.12
6.5	8,769,540	1,089,171	0.1242	0.8758	93.27
7.5	7,721,965	531,080	0.0688	0.9312	81.68
8.5	7,301,142	877,089	0.1201	0.8799	76.07
9.5	5,777,988	388,766	0.0673	0.9327	66.93
10.5	5,599,293	947,128	0.1692	0.8308	62.42
11.5	4,196,807	513,716	0.1224	0.8776	51.87
12.5	2,918,047	355,533	0.1218	0.8782	45.52
13.5	2,562,514	95,287	0.0372	0.9628	39.97
14.5	2,232,743	312,694	0.1400	0.8600	38.48
15.5	1,920,049	73,444	0.0383	0.9617	33.09
16.5	1,876,889	52,954	0.0282	0.9718	31.83
17.5	2,171,871	93,739	0.0432	0.9568	30.93
18.5	2,170,648	249,969	0.1152	0.8848	29.60
19.5	1,989,220	197,344	0.0992	0.9008	26.19
20.5	1,898,995	78,022	0.0411	0.9589	23.59
21.5	1,803,662	187,934	0.1042	0.8958	22.62
22.5	1,501,659	131,683	0.0877	0.9123	20.26
23.5	1,398,824	105,595	0.0755	0.9245	18.49
24.5	961,740	70,610	0.0734	0.9266	17.09
25.5	849,534	73,359	0.0864	0.9136	15.84
26.5	665,918		0.0000	1.0000	14.47
27.5	458,219	12,139	0.0265	0.9735	14.47
28.5	373,008		0.0000	1.0000	14.09
29.5	259,659	98,440	0.3791	0.6209	14.09
30.5	159,453		0.0000	1.0000	8.75
31.5	159,453		0.0000	1.0000	8.75
32.5	159,453		0.0000	1.0000	8.75
33.5	159,453		0.0000	1.0000	8.75
34.5	157,349		0.0000	1.0000	8.75
35.5	67,482	28,848	0.4275	0.5725	8.75
36.5	16,728		0.0000	1.0000	5.01
37.5	16,728		0.0000	1.0000	5.01
38.5					5.01

AVISTA CORPORATION  
 ELECTRIC, GAS AND COMMON PLANT  
 ACCOUNT 396.40 POWER OPERATED EQUIPMENT - HEAVY TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 396.40 POWER OPERATED EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2012			EXPERIENCE BAND 2005-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,174,582		0.0000	1.0000	100.00
0.5	19,385,798		0.0000	1.0000	100.00
1.5	21,048,197		0.0000	1.0000	100.00
2.5	21,368,064	53,726	0.0025	0.9975	100.00
3.5	21,314,338		0.0000	1.0000	99.75
4.5	21,528,126		0.0000	1.0000	99.75
5.5	22,595,205		0.0000	1.0000	99.75
6.5	22,630,826		0.0000	1.0000	99.75
7.5	22,975,119	538,114	0.0234	0.9766	99.75
8.5	23,434,869	46,304	0.0020	0.9980	97.41
9.5	21,645,890	306,004	0.0141	0.9859	97.22
10.5	21,519,632	579,812	0.0269	0.9731	95.85
11.5	11,714,826	673,028	0.0575	0.9425	93.26
12.5	9,459,564	252,464	0.0267	0.9733	87.90
13.5	7,869,256	59,252	0.0075	0.9925	85.56
14.5	7,572,824	701,921	0.0927	0.9073	84.91
15.5	7,133,470	216,494	0.0303	0.9697	77.04
16.5	6,932,015	210,450	0.0304	0.9696	74.71
17.5	7,445,356	390,795	0.0525	0.9475	72.44
18.5	7,113,576	311,751	0.0438	0.9562	68.64
19.5	6,960,579	196,526	0.0282	0.9718	65.63
20.5	7,265,165	352,278	0.0485	0.9515	63.77
21.5	6,834,255	526,105	0.0770	0.9230	60.68
22.5	5,745,452	552,563	0.0962	0.9038	56.01
23.5	5,299,755	346,871	0.0655	0.9345	50.62
24.5	4,938,066	100,385	0.0203	0.9797	47.31
25.5	4,019,146	303,331	0.0755	0.9245	46.35
26.5	3,362,306	318,642	0.0948	0.9052	42.85
27.5	3,128,136	130,056	0.0416	0.9584	38.79
28.5	2,722,306	366,912	0.1348	0.8652	37.18
29.5	2,312,111	68,617	0.0297	0.9703	32.17
30.5	2,085,586		0.0000	1.0000	31.21
31.5	2,085,586	1	0.0000	1.0000	31.21
32.5	1,720,116		0.0000	1.0000	31.21
33.5	1,566,946		0.0000	1.0000	31.21
34.5	1,162,940		0.0000	1.0000	31.21
35.5	766,937		0.0000	1.0000	31.21
36.5	488,682		0.0000	1.0000	31.21
37.5	321,401		0.0000	1.0000	31.21
38.5	321,401		0.0000	1.0000	31.21



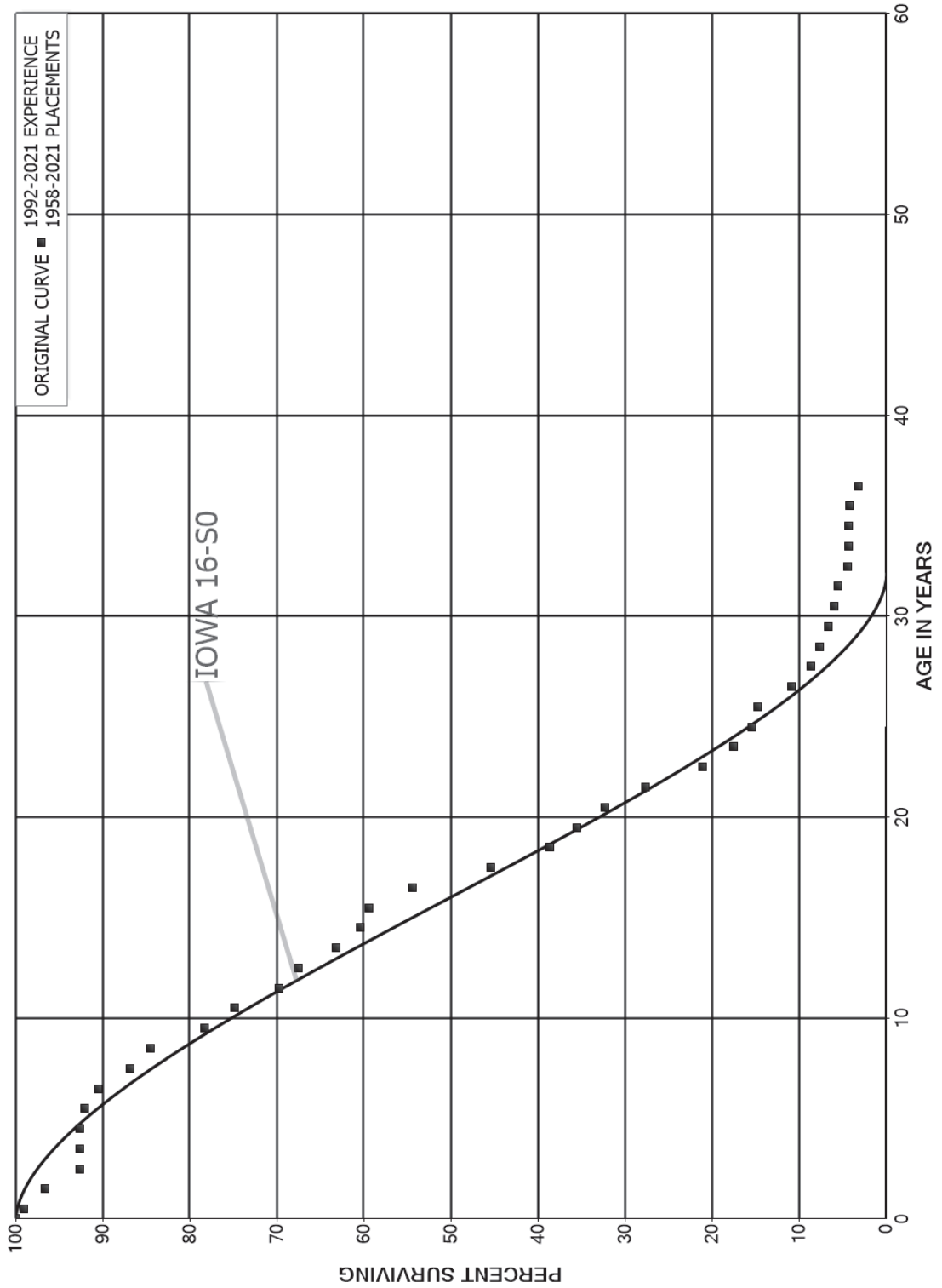
AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 396.40 POWER OPERATED EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1977-2012			EXPERIENCE BAND 2005-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	251,908		0.0000	1.0000	31.21
40.5	244,329		0.0000	1.0000	31.21
41.5	244,329		0.0000	1.0000	31.21
42.5	243,183		0.0000	1.0000	31.21
43.5	84,472		0.0000	1.0000	31.21
44.5					31.21

AVISTA CORPORATION  
 ELECTRIC, GAS AND COMMON PLANT  
 ACCOUNT 396.50 POWER OPERATED EQUIPMENT - OTHER  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 396.50 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2021			EXPERIENCE BAND 1992-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,117,956	114,853	0.0095	0.9905	100.00
0.5	12,259,646	304,573	0.0248	0.9752	99.05
1.5	12,072,881	497,976	0.0412	0.9588	96.59
2.5	11,064,471		0.0000	1.0000	92.61
3.5	10,538,683		0.0000	1.0000	92.61
4.5	10,330,225	55,352	0.0054	0.9946	92.61
5.5	10,573,781	183,931	0.0174	0.9826	92.11
6.5	10,039,816	408,932	0.0407	0.9593	90.51
7.5	10,138,050	275,154	0.0271	0.9729	86.82
8.5	10,230,228	748,076	0.0731	0.9269	84.47
9.5	9,619,523	429,842	0.0447	0.9553	78.29
10.5	8,368,788	567,350	0.0678	0.9322	74.79
11.5	7,196,452	230,372	0.0320	0.9680	69.72
12.5	7,053,975	455,115	0.0645	0.9355	67.49
13.5	6,204,721	267,495	0.0431	0.9569	63.13
14.5	5,773,531	100,872	0.0175	0.9825	60.41
15.5	5,672,111	475,352	0.0838	0.9162	59.36
16.5	5,081,905	835,278	0.1644	0.8356	54.38
17.5	4,269,529	643,885	0.1508	0.8492	45.44
18.5	3,747,520	299,955	0.0800	0.9200	38.59
19.5	3,452,540	317,373	0.0919	0.9081	35.50
20.5	2,585,279	367,353	0.1421	0.8579	32.24
21.5	2,155,159	517,879	0.2403	0.7597	27.66
22.5	1,652,867	275,766	0.1668	0.8332	21.01
23.5	1,377,101	162,492	0.1180	0.8820	17.51
24.5	1,219,545	59,222	0.0486	0.9514	15.44
25.5	1,108,613	287,431	0.2593	0.7407	14.69
26.5	763,487	158,467	0.2076	0.7924	10.88
27.5	569,381	63,310	0.1112	0.8888	8.62
28.5	506,870	68,207	0.1346	0.8654	7.66
29.5	438,663	47,126	0.1074	0.8926	6.63
30.5	396,918	28,612	0.0721	0.9279	5.92
31.5	368,306	74,197	0.2015	0.7985	5.49
32.5	294,109	4,196	0.0143	0.9857	4.39
33.5	297,829		0.0000	1.0000	4.32
34.5	297,829	7,266	0.0244	0.9756	4.32
35.5	254,196	60,359	0.2375	0.7625	4.22
36.5	182,923	5,786	0.0316	0.9684	3.22
37.5	131,745	13,194	0.1002	0.8998	3.12
38.5	118,550	25,438	0.2146	0.7854	2.80

AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 396.50 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2021			EXPERIENCE BAND 1992-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	82,685	4,537	0.0549	0.9451	2.20	
40.5	51,712	19,229	0.3719	0.6281	2.08	
41.5	21,895	1,183	0.0540	0.9460	1.31	
42.5	20,712	7,415	0.3580	0.6420	1.24	
43.5	13,297		0.0000	1.0000	0.79	
44.5	13,297	4,413	0.3319	0.6681	0.79	
45.5	8,883	5,380	0.6056	0.3944	0.53	
46.5	3,503		0.0000	1.0000	0.21	
47.5	3,503		0.0000	1.0000	0.21	
48.5	3,503		0.0000	1.0000	0.21	
49.5	3,503		0.0000	1.0000	0.21	
50.5	3,503		0.0000	1.0000	0.21	
51.5	3,503		0.0000	1.0000	0.21	
52.5	3,503		0.0000	1.0000	0.21	
53.5	3,503		0.0000	1.0000	0.21	
54.5	3,503		0.0000	1.0000	0.21	
55.5	3,503		0.0000	1.0000	0.21	
56.5	3,503		0.0000	1.0000	0.21	
57.5	3,503		0.0000	1.0000	0.21	
58.5	3,503		0.0000	1.0000	0.21	
59.5	3,503		0.0000	1.0000	0.21	
60.5	3,503		0.0000	1.0000	0.21	
61.5	3,503		0.0000	1.0000	0.21	
62.5	3,503		0.0000	1.0000	0.21	
63.5					0.21	

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## PART VIII. NET SALVAGE STATISTICS

AVISTA CORPORATION

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2021

ACCOUNT	TERMINAL RETIREMENTS		INTERIM RETIREMENTS		ESTIMATED NET SALVAGE (10)(9)(8)
	RETIREMENTS (2)	NET SALVAGE AMOUNT (3)	RETIREMENTS (5)	NET SALVAGE AMOUNT (6)(5)(7)	
(1)	(4)=(3)/(2)	(7)	(9)=(2)+(6)	(8)=(2)+(6)	(10)=(9)/(8)
<b>STEAM PRODUCTION PLANT</b>					
<b>KETTLE FALLS</b>					
311.00 STRUCTURES AND IMPROVEMENTS		881,974	(3,289,594)		(25,288,272)
312.00 BOILER PLANT EQUIPMENT	(21,988,678)	1,489,546	(9,648,606)	296,063	1,176,037
314.00 TURBOGENERATORS	(37,163,079)	434,056	(7,805,627)	868,375	2,357,920
315.00 ACCESSORY ELECTRIC EQUIPMENT	(10,826,462)	371,464	(3,330,777)	702,506	1,136,562
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(9,265,272)	79,223	(600,934)	45,084	671,234
	(1,176,025)				124,307
TOTAL KETTLE FALLS	(81,219,517)	3,256,263	(24,575,538)	2,211,798	5,468,061
<b>COLSTRIP 3 AND COMMON - IDAHO</b>					
311.00 STRUCTURES AND IMPROVEMENTS	(19,490,271)	590,915	(662,485)	59,622	620,537
312.00 BOILER PLANT EQUIPMENT	(28,557,191)	821,854	(1,867,610)	168,085	989,939
313.00 ENGINES AND ENGINE-DRIVEN GENERATORS	(174,230)	5,014	(1,230)	111	5,125
314.00 TURBOGENERATORS	(7,351,937)	211,563	(978,872)	88,098	299,681
315.00 ACCESSORY ELECTRIC EQUIPMENT	(3,531,497)	101,634	(344,444)	31,000	132,634
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(3,323,734)	95,654	(168,857)	15,197	110,852
TOTAL COLSTRIP 3 AND COMMON - IDAHO	(62,428,860)	1,796,654	(4,023,477)	362,113	2,158,767
<b>COLSTRIP 3 AND COMMON - WASHINGTON</b>					
311.00 STRUCTURES AND IMPROVEMENTS	(37,289,867)	995,207	(723,077)	65,077	1,060,283
312.00 BOILER PLANT EQUIPMENT	(53,913,945)	1,438,876	(2,046,917)	184,223	1,623,099
313.00 ENGINES AND ENGINE-DRIVEN GENERATORS	(31,836)	8,856	(1,287)	116	8,972
314.00 TURBOGENERATORS	(14,616,755)	390,098	(1,097,599)	98,784	488,862
315.00 ACCESSORY ELECTRIC EQUIPMENT	(7,001,555)	186,860	(381,689)	34,352	221,212
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(6,405,481)	170,952	(183,758)	16,538	187,490
TOTAL COLSTRIP 3 AND COMMON - WASHINGTON	(119,559,439)	3,190,849	(4,434,328)	399,089	3,589,938
<b>COLSTRIP 4 - IDAHO</b>					
311.00 STRUCTURES AND IMPROVEMENTS	(18,189,371)	682,872	(587,044)	52,834	735,706
312.00 BOILER PLANT EQUIPMENT	(20,418,280)	766,550	(1,147,305)	103,257	869,808
313.00 ENGINES AND ENGINE-DRIVEN GENERATORS	(11,305)	424	(89)	8	432
314.00 TURBOGENERATORS	(6,380,864)	202,010	(637,237)	57,351	259,362
315.00 ACCESSORY ELECTRIC EQUIPMENT	(2,458,198)	92,287	(219,559)	19,760	112,047
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(1,501,954)	56,387	(72,330)	6,510	62,887
TOTAL COLSTRIP 4 - IDAHO	(47,959,973)	1,800,530	(2,663,565)	239,721	2,040,251
<b>COLSTRIP 4 - WASHINGTON</b>					
311.00 STRUCTURES AND IMPROVEMENTS	(34,783,668)	1,215,198	(633,306)	56,998	1,272,196
312.00 BOILER PLANT EQUIPMENT	(38,142,207)	1,332,532	(1,249,686)	112,472	1,445,003
313.00 ENGINES AND ENGINE-DRIVEN GENERATORS	(20,991)	733	(91)	8	742
314.00 TURBOGENERATORS	(10,647,298)	371,973	(713,754)	64,238	436,211
315.00 ACCESSORY ELECTRIC EQUIPMENT	(4,744,633)	165,758	(242,009)	21,781	187,539
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(2,890,003)	100,965	(78,696)	7,083	108,047
TOTAL COLSTRIP 4 - WASHINGTON	(91,228,800)	3,187,159	(2,917,540)	262,579	3,449,738
<b>TOTAL STEAM PRODUCTION PLANT</b>	(402,396,588)	13,231,455	(38,614,447)	3,475,300	16,706,755



AVISTA CORPORATION

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2021

ACCOUNT	TERMINAL RETIREMENTS			INTERIM RETIREMENTS			ESTIMATED NET SALVAGE (10)÷(9)÷(8)
	RETIREMENTS (2)	NET SALVAGE AMOUNT (3)	NET SALVAGE PERCENT (4)÷(3)÷(2)	RETIREMENTS (5)	NET SALVAGE AMOUNT (6)÷(5)÷(7)	NET SALVAGE PERCENT (7)	
<b>HYDRO PRODUCTION PLANT</b>							
<b>MONROE STREET</b>							
331.00 STRUCTURES AND IMPROVEMENTS	(6,533,602)	160,971	(2)	(1,665,385)	216,500	(13)	(5)
331.20 STRUCTURES AND IMPROVEMENTS - RECREATION	(1,256,523)	31,007	(2)	(2,778,502)	361,205	(13)	(10)
332.00 RESERVOIRS, DAMS AND WATERWAYS	(7,688,068)	189,414	(2)	(2,283,952)	296,914	(13)	(5)
333.00 TURBINES AND GENERATORS	(6,535,401)	136,378	(2)	(6,039,570)	785,144	(13)	(8)
334.00 ACCESSORY ELECTRIC EQUIPMENT	(411,010)	10,126	(2)	(2,623,232)	341,020	(13)	(12)
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(15,965)	303	(2)	(17,608)	2,289	(13)	(8)
336.00 ROADS, RAILROADS AND BRIDGES	(6,732)	166	(2)	(43,716)	5,683	(13)	(12)
TOTAL MONROE STREET	(21,449,291)	528,455	(2)	(15,451,966)	2,008,796	(13)	(7)
<b>LITTLE FALLS</b>							
331.00 STRUCTURES AND IMPROVEMENTS	(4,783,172)	93,809	(2)	(886,757)	89,538	(13)	(3)
332.00 RESERVOIRS, DAMS AND WATERWAYS	(6,286,442)	103,875	(2)	(1,083,110)	140,804	(13)	(4)
333.00 TURBINES AND GENERATORS	(7,092)	139	(2)	(7,273)	946	(13)	(8)
334.00 ACCESSORY ELECTRIC EQUIPMENT	(29,983,089)	588,035	(2)	(9,217,450)	1,198,269	(13)	(5)
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(6,918,793)	116,081	(2)	(8,045,076)	1,045,860	(13)	(8)
TOTAL LITTLE FALLS	(46,390,616)	909,823	(2)	(19,168,586)	2,494,516	(13)	(5)
<b>LONG LAKE</b>							
331.00 STRUCTURES AND IMPROVEMENTS	(6,739,870)	285,062	(4)	(946,382)	123,030	(13)	(5)
331.10 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION	(24,509)	1,037	(4)	(41,869)	5,443	(13)	(10)
332.00 RESERVOIRS AND IMPROVEMENTS - RECREATION	(1,266,510)	53,567	(4)	(454,172)	59,042	(13)	(7)
332.00 RESERVOIRS, DAMS AND WATERWAYS	(32,606,886)	1,379,104	(4)	(5,087,979)	661,437	(13)	(5)
332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION	(72,372)	3,061	(4)	(11,409)	1,483	(13)	(5)
332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION	(47,527)	2,010	(4)	(58,113)	7,555	(13)	(9)
333.00 TURBINES AND GENERATORS	(6,213,190)	220,491	(4)	(3,522,608)	457,939	(13)	(8)
334.00 ACCESSORY ELECTRIC EQUIPMENT	(1,575,319)	66,628	(4)	(2,828,722)	380,734	(13)	(10)
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(90,824)	24,969	(4)	(220,721)	28,694	(13)	(7)
335.15 MISCELLANEOUS EQUIPMENT - FISH AND WILDLIFE CONSERVATION	(13,071)	553	(4)	(1,521)	198	(13)	(5)
336.00 MISCELLANEOUS EQUIPMENT - RECREATION	(22,231)	983	(4)	(2,466)	321	(13)	(5)
TOTAL LONG LAKE	(48,137,017)	2,035,948	(4)	(13,275,964)	1,725,875	(13)	(6)
<b>SPokane UPPER FALLS</b>							
331.00 STRUCTURES AND IMPROVEMENTS	(865,552)	23,933	(3)	(249,027)	32,374	(13)	(5)
331.20 STRUCTURES AND IMPROVEMENTS - RECREATION	(34)	1	(3)	(5,946)	773	(13)	(13)
332.00 RESERVOIRS, DAMS AND WATERWAYS	(6,518,919)	180,251	(3)	(1,209,654)	157,255	(13)	(4)
333.00 TURBINES AND GENERATORS	(50,654)	14,673	(3)	(650,388)	84,550	(13)	(6)
334.00 ACCESSORY ELECTRIC EQUIPMENT	(1,286,136)	35,562	(3)	(3,012,661)	391,646	(13)	(10)
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(64,494)	1,783	(3)	(39,996)	5,194	(13)	(7)
336.00 ROADS, RAILROADS AND BRIDGES	(387,608)	10,994	(3)	(110,634)	14,382	(13)	(5)
TOTAL SPOKANE UPPER FALLS	(9,663,399)	267,197	(3)	(5,278,265)	886,175	(13)	(6)



AVISTA CORPORATION

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2021

ACCOUNT	TERMINAL RETIREMENTS			INTERIM RETIREMENTS			ESTIMATED NET SALVAGE (10)(9)(8)
	RETIREMENTS (2)	NET SALVAGE AMOUNT (3)	NET SALVAGE PERCENT (4)=(3)/(2)	RETIREMENTS (5)	NET SALVAGE AMOUNT (6)=(5)/(7)	NET SALVAGE PERCENT (7)	
<b>NINE MILE</b>							
331.00 STRUCTURES AND IMPROVEMENTS	(17,987,472)	109,057	(1)	(2,081,588)	270,606	(13)	(20,049,060)
331.20 STRUCTURES AND IMPROVEMENTS - RECREATION	(252,376)	1,532	(1)	(118,376)	15,389	(13)	(370,752)
332.00 RESERVOIRS, DAMS AND WATERWAYS	(26,767,841)	162,474	(1)	(4,024,831)	523,228	(13)	(30,792,772)
332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION	(67,174)	408	(1)	(15,294)	1,987	(13)	(82,468)
332.15 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION	(8,849)	54	(1)	(2,186)	284	(13)	(11,034)
332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION	(23,230)	141	(1)	(24,142)	3,138	(13)	(47,372)
333.00 TURBINES AND GENERATORS	(30,657,856)	186,084	(1)	(10,476,612)	1,361,959	(13)	(41,134,668)
333.00 ACCESSORY ELECTRIC EQUIPMENT	(7,431,887)	45,109	(1)	(11,148,562)	1,449,313	(13)	(18,580,449)
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(737,107)	4,474	(1)	(285,044)	37,056	(13)	(1,022,151)
335.20 MISCELLANEOUS EQUIPMENT - RECREATION	(14,209)	86	(1)	(4,533)	589	(13)	(18,741)
336.00 ROADS, RAILROADS AND BRIDGES	(250,247)	1,388	(1)	(364,623)	47,401	(13)	(594,870)
TOTAL NINE MILE	(84,169,347)	510,817	(1)	(28,545,779)	3,710,951	(13)	(112,704,126)
<b>POST FALLS</b>							
331.00 STRUCTURES AND IMPROVEMENTS	(6,030,898)	75,903	(1)	(720,788)	93,700	(13)	(6,751,666)
331.10 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION	(4,048)	51	(1)	(2,133)	277	(13)	(6,181)
331.20 STRUCTURES AND IMPROVEMENTS - RECREATION	(573,351)	7,216	(1)	(327,828)	42,618	(13)	(901,179)
332.00 RESERVOIRS, DAMS AND WATERWAYS	(21,137,238)	266,026	(1)	(3,218,632)	418,422	(13)	(24,355,870)
332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION	(1,109,038)	13,958	(1)	(260,289)	33,927	(13)	(1,389,248)
332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION	(198,445)	2,498	(1)	(140,426)	18,255	(13)	(338,670)
333.00 TURBINES AND GENERATORS	(1,044,212)	13,142	(1)	(1,189,439)	154,627	(13)	(2,233,651)
334.00 ACCESSORY ELECTRIC EQUIPMENT	(865,272)	10,890	(1)	(1,893,002)	205,790	(13)	(2,448,274)
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(587,793)	7,398	(1)	(221,547)	28,801	(13)	(809,340)
335.15 MISCELLANEOUS EQUIPMENT - FISH AND WILDLIFE CONSERVATION	(14,276)	180	(1)	(2,649)	344	(13)	(16,925)
336.00 ROADS, RAILROADS AND BRIDGES	(488,861)	6,153	(1)	(89,083)	11,581	(13)	(577,944)
TOTAL POST FALLS	(31,550,295)	397,082	(1)	(7,755,715)	1,008,243	(13)	(39,809,148)
<b>CABINET GORGE</b>							
331.00 STRUCTURES AND IMPROVEMENTS	(18,226,354)	2,230,237	(12)	(5,208,515)	677,107	(13)	(23,434,869)
331.10 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION	(9,774)	1,196	(12)	(21,876)	2,844	(13)	(31,650)
331.20 STRUCTURES AND IMPROVEMENTS - RECREATION	(870,985)	106,528	(12)	(1,483,457)	192,849	(13)	(2,354,042)
332.00 RESERVOIRS, DAMS AND WATERWAYS	(6,764)	1,072	(12)	(28,147)	3,789	(13)	(37,911)
332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION	(18,703,140)	2,288,578	(12)	(6,137,822)	1,057,917	(13)	(26,840,962)
332.15 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION	(8,416,308)	1,029,847	(12)	(7,837,204)	1,031,836	(13)	(16,353,511)
332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION	(804,011)	98,381	(12)	(690,650)	89,785	(13)	(1,494,661)
333.00 TURBINES AND GENERATORS	(28,312)	3,464	(12)	(74,259)	9,654	(13)	(102,570)
333.00 ACCESSORY ELECTRIC EQUIPMENT	(24,706,649)	3,023,187	(12)	(22,163,313)	2,881,231	(13)	(46,869,863)
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(3,531,325)	432,105	(12)	(13,850,975)	1,800,627	(13)	(17,382,300)
335.10 MISCELLANEOUS EQUIPMENT - FISH AND WILDLIFE CONSERVATION	(27,539)	3,370	(12)	(2,608,156)	339,060	(13)	(5,320,035)
335.15 MISCELLANEOUS EQUIPMENT - FISH AND WILDLIFE CONSERVATION	(147,891)	16,096	(12)	(68,897)	11,687	(13)	(117,468)
336.00 ROADS, RAILROADS AND BRIDGES	(20,915)	2,559	(12)	(96,817)	12,846	(13)	(246,708)
TOTAL CABINET GORGE	(387,654)	47,435	(12)	(1,283,359)	166,837	(13)	(1,671,013)
TOTAL CABINET GORGE	(78,601,099)	9,617,869	(12)	(63,705,840)	8,281,759	(13)	(142,306,939)
TOTAL							
TOTAL NINE MILE							
TOTAL POST FALLS							
TOTAL CABINET GORGE							
TOTAL							





AVISTA CORPORATION

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	TERMINAL RETIREMENTS		INTERIM RETIREMENTS		NET SALVAGE PERCENT (7)	TOTAL RETIREMENTS (8)=(2)+(4)	TOTAL NET SALVAGE (9)=(3)+(6)	ESTIMATED NET SALVAGE (10)=(9)/(8)
	RETIREMENTS (2)	NET SALVAGE AMOUNT (3)	RETIREMENTS (5)	NET SALVAGE AMOUNT (6)=(5)/(7)				
<b>NOXON RAPIDS</b>								
331.00 STRUCTURES AND IMPROVEMENTS	(15,571,806)	4,569,908	(5,915,953)	769,074	(13)	(21,487,760)	5,338,962	(25)
331.10 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION	(299,580)	87,919	(790,541)	102,770	(13)	(1,090,121)	190,689	(17)
331.20 STRUCTURES AND IMPROVEMENTS - RECREATION	(423,642)	124,328	(1,906,688)	248,127	(13)	(2,332,310)	372,464	(16)
331.26 STRUCTURES AND IMPROVEMENTS - RECREATION INFORMATION AND EDUCATION	(852)	250	(12,753)	1,658	(13)	(13,606)	1,908	(14)
332.00 RESERVOIRS, DAMS AND WATERWAYS	(19,940,514)	5,852,007	(12,659,804)	1,645,775	(13)	(32,600,318)	7,497,762	(23)
332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION	(898,289)	263,624	(1,434,937)	186,542	(13)	(2,333,225)	450,165	(19)
332.15 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION	(417,295)	122,465	(538,883)	70,055	(13)	(956,179)	192,520	(20)
333.00 TURBINES AND GENERATORS	(13,972)	4,100	(53,087)	6,903	(13)	(67,069)	11,003	(16)
333.00 ACCESSORY ELECTRIC EQUIPMENT	(39,951,687)	11,724,721	(48,870,743)	6,353,197	(13)	(88,822,330)	18,077,918	(20)
334.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(1,216,487)	357,006	(18,399,274)	2,391,906	(13)	(19,615,761)	2,748,912	(14)
335.00 MISCELLANEOUS EQUIPMENT - FISH AND WILDLIFE CONSERVATION	(1,248,742)	366,472	(2,104,570)	273,594	(13)	(3,353,312)	640,066	(19)
335.10 MISCELLANEOUS EQUIPMENT - FISH AND WILDLIFE CONSERVATION	(15,886)	4,662	(340,094)	44,212	(13)	(395,980)	48,874	(14)
335.20 MISCELLANEOUS EQUIPMENT - RECREATION	(209,630)	61,521	(369,000)	47,970	(13)	(578,630)	109,491	(19)
336.00 ROADS, RAILROADS AND BRIDGES	(11,497)	3,374	(33,891)	4,406	(13)	(45,388)	7,780	(17)
338.00	(83,172)	9,735	(226,578)	28,455	(13)	(259,750)	39,190	(15)
TOTAL NOXON RAPIDS	(80,252,951)	23,552,093	(93,658,787)	12,175,642	(13)	(173,911,738)	35,727,735	(21)
<b>TOTAL HYDRO PRODUCTION PLANT</b>	(400,742,456)	37,827,171	(246,860,902)	32,091,917	(13)	(647,603,359)	69,919,088	(11)
<b>OTHER PRODUCTION PLANT</b>								
<b>KETTLE FALLS</b>								
341.00 STRUCTURES AND IMPROVEMENTS	(8,995)	110	(44)	0	(1)	(9,029)	110	(1)
342.00 FUEL HOLDERS	(80,952)	987	(8,280)	83	(1)	(89,232)	1,069	(1)
343.00 PRIME MOVERS	(7,871,724)	95,936	(798,361)	7,984	(1)	(8,670,084)	103,920	(1)
344.00 GENERATORS	(208,419)	2,540	(25,842)	258	(1)	(234,261)	2,799	(1)
345.00 ACCESSORY ELECTRIC EQUIPMENT	(444,699)	5,420	(93,824)	938	(1)	(538,523)	6,358	(1)
TOTAL KETTLE FALLS	(8,614,779)	104,992	(926,350)	9,263	(1)	(9,541,129)	114,255	(1)
<b>NORTHEAST TURBINE</b>								
341.00 STRUCTURES AND IMPROVEMENTS	(64,261)	54,053	(106,764)	1,088	(1)	(751,025)	55,120	(7)
342.00 FUEL HOLDERS	(33,022)	2,770	(3,875)	39	(1)	(36,897)	2,809	(8)
343.00 PRIME MOVERS	(7,092,894)	595,093	(1,965,281)	19,653	(1)	(9,058,274)	614,746	(7)
344.00 GENERATORS	(2,054,347)	172,357	(802,320)	8,023	(1)	(2,856,667)	180,360	(6)
345.00 ACCESSORY ELECTRIC EQUIPMENT	(874,307)	73,353	(368,754)	3,688	(1)	(1,243,061)	77,041	(6)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(214,307)	17,990	(184,691)	1,847	(1)	(398,997)	19,827	(5)
TOTAL NORTHEAST TURBINE	(10,913,237)	915,607	(3,431,685)	34,317	(1)	(14,344,922)	949,924	(7)
<b>BOULDER PARK</b>								
341.00 STRUCTURES AND IMPROVEMENTS	(1,188,160)	16,178	(65,732)	857	(1)	(1,273,892)	19,035	(1)
342.00 FUEL HOLDERS	(154,591)	2,365	(7,592)	76	(1)	(162,143)	2,441	(2)
343.00 PRIME MOVERS	(60,634)	775	(6,582)	66	(1)	(57,216)	840	(1)
344.00 GENERATORS	(24,331,185)	372,253	(7,039,274)	70,393	(1)	(31,370,459)	442,646	(1)
344.01 GENERATORS - SOLAR	(10,633)	163	(11,849)	118	(1)	(22,482)	281	(1)
345.00 ACCESSORY ELECTRIC EQUIPMENT	(560,090)	8,569	(364,713)	3,647	(1)	(924,803)	12,216	(1)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(52,106)	797	(12,547)	125	(1)	(64,652)	923	(1)
TOTAL BOULDER PARK	(26,347,390)	403,100	(7,528,258)	75,283	(1)	(33,875,648)	478,383	(1)

AVISTA CORPORATION

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2021

ACCOUNT	TERMINAL RETIREMENTS			INTERIM RETIREMENTS			ESTIMATED NET SALVAGE (10)(9)(8)
	RETIREMENTS (2)	NET SALVAGE AMOUNT (3)	NET SALVAGE PERCENT (4)=(3)/(2)	RETIREMENTS (5)	NET SALVAGE AMOUNT (6)=(5)/(7)	NET SALVAGE PERCENT (7)	
<b>RATHDRUM TURBINE</b>							
341.00 STRUCTURES AND IMPROVEMENTS	(5,518,411)	139,029	(4)	(66,091)	661	(1)	(4)
342.00 FUEL HOLDERS	(1,618,255)	63,945	(4)	(77,553)	776	(1)	(4)
343.00 PRIME MOVERS	(3,451,326)	136,379	(4)	(207,002)	2,070	(1)	(4)
344.00 GENERATORS	(45,464,434)	1,796,519	(4)	(5,738,038)	57,380	(1)	(4)
345.00 ACCESSORY ELECTRIC EQUIPMENT	(3,807,883)	150,468	(4)	(1,000,187)	10,002	(1)	(3)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(224,770)	8,882	(4)	(24,702)	247	(1)	(4)
<b>TOTAL RATHDRUM TURBINE</b>	<b>(58,085,080)</b>	<b>2,295,221</b>	<b>(4)</b>	<b>(7,113,573)</b>	<b>71,136</b>	<b>(1)</b>	<b>(4)</b>
<b>LANCASTER</b>							
342.00 FUEL HOLDERS	(86,468)	2,779	(3)	(5,510)	55	(1)	(3)
344.00 GENERATORS	(175,571)	5,642	(3)	(32,935)	329	(1)	(3)
345.00 ACCESSORY ELECTRIC EQUIPMENT	(235,479)	7,567	(3)	(72,602)	726	(1)	(3)
<b>TOTAL LANCASTER</b>	<b>(497,518)</b>	<b>15,987</b>	<b>(3)</b>	<b>(111,047)</b>	<b>1,110</b>	<b>(1)</b>	<b>(3)</b>
<b>COYOTE SPRINGS 2</b>							
341.00 STRUCTURES AND IMPROVEMENTS	(10,742,759)	334,245	(3)	(1,015,166)	10,152	(1)	(3)
342.00 FUEL HOLDERS	(16,493,093)	513,158	(3)	(2,507,197)	25,072	(1)	(3)
344.00 GENERATORS	(122,074,901)	3,708,179	(3)	(31,840,953)	318,410	(1)	(3)
345.00 ACCESSORY ELECTRIC EQUIPMENT	(7,542,468)	234,673	(3)	(10,343,904)	103,439	(1)	(2)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(570,639)	15,884	(3)	(224,334)	4,243	(1)	(2)
<b>TOTAL COYOTE SPRINGS 2</b>	<b>(157,384,060)</b>	<b>4,896,149</b>	<b>(3)</b>	<b>(46,131,553)</b>	<b>461,316</b>	<b>(1)</b>	<b>(3)</b>
<b>CENTRAL OPERATIONS FACILITY</b>							
344.01 GENERATORS - SOLAR	(413,233)	12,154	(3)	(35,939)	0	0	(3)
345.01 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	(1,034)	30	(3)	(32,176)	0	0	0
<b>TOTAL CENTRAL OPERATIONS FACILITY</b>	<b>(414,267)</b>	<b>12,184</b>	<b>(3)</b>	<b>(68,115)</b>	<b>0</b>	<b>0</b>	<b>(3)</b>
<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>(262,236,331)</b>	<b>8,643,240</b>		<b>(65,310,579)</b>	<b>652,425</b>	<b>(1)</b>	<b>(3)</b>
<b>TOTAL PRODUCTION PLANT</b>	<b>(1,065,375,375)</b>	<b>59,701,866</b>		<b>(350,785,929)</b>	<b>36,219,642</b>	<b>(10)</b>	<b>(7)</b>



## ELECTRIC PLANT

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	4,142		0		0		0
1984	7,072		0		0		0
1985	69,880		0		0		0
1986	93,718		0		0		0
1987	3,341		0		0		0
1988				84,463		84,463	
1989	23,181	7	0	1,239	5	1,232	5
1990	52,136		0	47,404	91	47,404	91
1991		13,450		19,374		5,924	
1992		48,983		7,394		41,589-	
1993		741		39,070		38,329	
1994							
1995	86,172	2,193	3	620	1	1,573-	2-
1996		158		74,962		74,804	
1997	33,157	4,098	12	19,208	58	15,110	46
1998	70,595		0	18,352	26	18,352	26
1999				58,975		58,975	
2000	6,485,945		0	1,054	0	1,054	0
2001	6,834		0	1,209	18	1,209	18
2002				6,361		6,361	
2003				8,290-		8,290-	
2004	34,014		0	114-	0	114-	0
2005	76,964		0		0		0
2006	39,414	19,608-	50-	711	2	20,319	52
2007	16,833	6,062	36		0	6,062-	36-
2008	228,917	48,870	21	613	0	48,257-	21-
2009	41,818		0		0		0
2010	107,595		0	1,656	2	1,656	2
2011	51,777		0		0		0
2012	2,539	1,838	72		0	1,838-	72-
2013	120,395	15,430	13		0	15,430-	13-
2014	69,920	65,608	94		0	65,608-	94-
2015	113,149	183,744	162		0	183,744-	162-
2016	69,778	25,079-	36-		0	25,079	36
2017	54,316		0		0		0
2018	192,936		0		0		0
2019	31,604	28,158	89		0	28,158-	89-
2020	177,410	10,626	6		0	10,626-	6-
2021	70,814	785	1		0	785-	1-
TOTAL	8,436,366	386,064	5	374,260	4	11,803-	0

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	27,031		0		0		0
84-86	56,890		0		0		0
85-87	55,646		0		0		0
86-88	32,353		0	28,154	87	28,154	87
87-89	8,841	2	0	28,567	323	28,565	323
88-90	25,106	2	0	44,369	177	44,366	177
89-91	25,106	4,486	18	22,672	90	18,187	72
90-92	17,379	20,811	120	24,724	142	3,913	23
91-93		21,058		21,946		888	
92-94		16,575		15,488		1,087-	
93-95	28,724	978	3	13,230	46	12,252	43
94-96	28,724	784	3	25,194	88	24,410	85
95-97	39,776	2,150	5	31,597	79	29,447	74
96-98	34,584	1,419	4	37,507	108	36,089	104
97-99	34,584	1,366	4	32,178	93	30,812	89
98-00	2,185,513		0	26,127	1	26,127	1
99-01	2,164,260		0	20,413	1	20,413	1
00-02	2,164,260		0	2,875	0	2,875	0
01-03	2,278		0	240-	11-	240-	11-
02-04	11,338		0	681-	6-	681-	6-
03-05	36,993		0	2,802-	8-	2,802-	8-
04-06	50,131	6,536-	13-	199	0	6,735	13
05-07	44,404	4,515-	10-	237	1	4,752	11
06-08	95,055	11,775	12	441	0	11,334-	12-
07-09	95,856	18,311	19	204	0	18,107-	19-
08-10	126,110	16,290	13	756	1	15,534-	12-
09-11	67,063		0	552	1	552	1
10-12	53,970	613	1	552	1	60-	0
11-13	58,237	5,756	10		0	5,756-	10-
12-14	64,285	27,625	43		0	27,625-	43-
13-15	101,155	88,261	87		0	88,261-	87-
14-16	84,282	74,757	89		0	74,757-	89-
15-17	79,081	52,888	67		0	52,888-	67-
16-18	105,676	8,360-	8-		0	8,360	8
17-19	92,952	9,386	10		0	9,386-	10-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	133,983	12,928	10		0	12,928-	10-
19-21	93,276	13,190	14		0	13,190-	14-
FIVE-YEAR AVERAGE							
17-21	105,416	7,914	8		0	7,914-	8-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	1,113,512	199,830	18	71	0	199,759-	18-
1985	142,777		0		0		0
1986	89,403-		0		0		0
1987	43,408	467	1	8,569	20	8,102	19
1988							
1989	30,588	201	1	1,053,297		1,053,096	
1990	962,865	1,603	0	59,290	6	57,687	6
1991	164,768	393	0	12	0	381-	0
1992	36,848	404	1	9,993	27	9,589	26
1993	3,385	1,743	51	13,176	389	11,433	338
1994		1,397				1,397-	
1995	1,203,872	45,839	4	756	0	45,083-	4-
1996	68,744	544	1	3,668	5	3,124	5
1997	1,467,740	11,530-	1-	81,000	6	92,530	6
1998	2,955,970	46,426	2	1,892	0	44,534-	2-
1999	39,114	94,452	241	1,378	4	93,074-	238-
2000	33,137,906		0	12,602	0	12,602	0
2001	172,181		0	14,459	8	14,459	8
2002	109,349		0	76,049	70	76,049	70
2003	46,601		0	99,115-	213-	99,115-	213-
2004	2,235,169		0	5,546-	0	5,546-	0
2005	332,757		0		0		0
2006	164,154	17,223-	10-		0	17,223	10
2007	2,211,303	810	0	1,141	0	331	0
2008	378,583		0		0		0
2009	533,406	13,411	3	6,719	1	6,692-	1-
2010	382,826	69,760	18		0	69,760-	18-
2011	991,803		0		0		0
2012	936,177	18,377	2		0	18,377-	2-
2013	1,079,370	154,300	14		0	154,300-	14-
2014	2,302,190	655,980	28		0	655,980-	28-
2015	3,377,214	1,837,437	54		0	1,837,437-	54-
2016	1,320,884	119,038-	9-		0	119,038	9
2017	3,308,036		0		0		0
2018	1,514,790	12,065	1		0	12,065-	1-
2019	1,118,115	178,244	16		0	178,244-	16-
2020	467,210	12,564	3		0	12,564-	3-
2021	3,622,765	76,543	2		0	76,543-	2-
TOTAL	67,886,978	3,274,999	5	1,239,412	2	2,035,587-	3-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
84-86	388,962	66,610	17	24	0	66,586-	17-
85-87	32,261	156	0	2,856	9	2,701	8
86-88	15,332-	156	1-	2,856	19-	2,701	18-
87-89	24,665	223	1	353,955		353,733	
88-90	331,151	601	0	370,862	112	370,261	112
89-91	386,074	732	0	370,866	96	370,134	96
90-92	388,160	800	0	23,098	6	22,298	6
91-93	68,334	847	1	7,727	11	6,880	10
92-94	13,411	1,181	9	7,723	58	6,542	49
93-95	402,419	16,326	4	4,644	1	11,682-	3-
94-96	424,205	15,927	4	1,475	0	14,452-	3-
95-97	913,452	11,618	1	28,475	3	16,857	2
96-98	1,497,485	11,813	1	28,853	2	17,040	1
97-99	1,487,608	43,116	3	28,090	2	15,026-	1-
98-00	12,044,330	46,959	0	5,291	0	41,668-	0
99-01	11,116,400	31,484	0	9,480	0	22,004-	0
00-02	11,139,812		0	34,370	0	34,370	0
01-03	109,377		0	2,869-	3-	2,869-	3-
02-04	797,040		0	9,537-	1-	9,537-	1-
03-05	871,509		0	34,887-	4-	34,887-	4-
04-06	910,693	5,741-	1-	1,849-	0	3,892	0
05-07	902,738	5,471-	1-	380	0	5,852	1
06-08	918,013	5,471-	1-	380	0	5,852	1
07-09	1,041,097	4,740	0	2,620	0	2,120-	0
08-10	431,605	27,724	6	2,240	1	25,484-	6-
09-11	636,012	27,724	4	2,240	0	25,484-	4-
10-12	770,269	29,379	4		0	29,379-	4-
11-13	1,002,450	57,559	6		0	57,559-	6-
12-14	1,439,246	276,219	19		0	276,219-	19-
13-15	2,252,925	882,572	39		0	882,572-	39-
14-16	2,333,429	791,460	34		0	791,460-	34-
15-17	2,668,711	572,800	21		0	572,800-	21-
16-18	2,047,903	35,658-	2-		0	35,658	2
17-19	1,980,314	63,437	3		0	63,437-	3-
18-20	1,033,372	67,625	7		0	67,625-	7-
19-21	1,736,030	89,117	5		0	89,117-	5-
FIVE-YEAR AVERAGE							
17-21	2,006,183	55,883	3		0	55,883-	3-



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	51,399		0		0		0
1986	685		0		0		0
1987	31,036		0		0		0
1988	2,512	8,865	353		0	8,865-	353-
1989	30,346		0		0		0
1990	31,774	7,501	24		0	7,501-	24-
1991	689,595		0	612-	0	612-	0
1992	240		0	1,552	647	1,552	647
1993				174		174	
1994	240		0		0		0
1995	528,642	87,247	17	12,375	2	74,872-	14-
1996		12,432		30,686		18,254	
1997	214,236	2,439	1	3,317	2	878	0
1998	774,524		0	2,310	0	2,310	0
1999	38,984	16,379	42		0	16,379-	42-
2000	13,275,061		0	4,016	0	4,016	0
2001	7,015		0	4,608	66	4,608	66
2002				24,236		24,236	
2003				31,587-		31,587-	
2004	2,042,382		0	4,132-	0	4,132-	0
2005	547,727		0		0		0
2006	95,446	55,462	58		0	55,462-	58-
2007	1,979,267		0		0		0
2008	1,881,953		0		0		0
2009	594,261	9,357	2		0	9,357-	2-
2010							
2011	1,609,494		0		0		0
2012	22,114	13,783	62		0	13,783-	62-
2013	618,104	115,725	19		0	115,725-	19-
2014	3,150,633	492,061	16		0	492,061-	16-
2015	494,954	1,378,077	278		0	1,378,077-	278-
2016	74,050	188,095-	254-		0	188,095	254
2017	207,835		0		0		0
2018	311,471		0		0		0
2019	308,718	339,514	110		0	339,514-	110-
2020	268,049		0		0		0
2021		12,804				12,804-	
TOTAL	29,882,747	2,363,550	8	46,943	0	2,316,607-	8-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
85-87	27,707		0		0		0
86-88	11,411	2,955	26		0	2,955-	26-
87-89	21,298	2,955	14		0	2,955-	14-
88-90	21,544	5,455	25		0	5,455-	25-
89-91	250,572	2,500	1	204-	0	2,704-	1-
90-92	240,536	2,500	1	313	0	2,187-	1-
91-93	229,945		0	371	0	371	0
92-94	160		0	575	360	575	360
93-95	176,294	29,082	16	4,183	2	24,899-	14-
94-96	176,294	33,226	19	14,354	8	18,873-	11-
95-97	247,626	34,039	14	15,459	6	18,580-	8-
96-98	329,586	4,957	2	12,104	4	7,147	2
97-99	342,581	6,273	2	1,876	1	4,397-	1-
98-00	4,696,190	5,460	0	2,109	0	3,351-	0
99-01	4,440,354	5,460	0	2,875	0	2,585-	0
00-02	4,427,359		0	10,954	0	10,954	0
01-03	2,338		0	914-	39-	914-	39-
02-04	680,794		0	3,828-	1-	3,828-	1-
03-05	863,370		0	11,906-	1-	11,906-	1-
04-06	895,185	18,487	2	1,377-	0	19,865-	2-
05-07	874,147	18,487	2		0	18,487-	2-
06-08	1,318,888	18,487	1		0	18,487-	1-
07-09	1,485,160	3,119	0		0	3,119-	0
08-10	825,405	3,119	0		0	3,119-	0
09-11	734,585	3,119	0		0	3,119-	0
10-12	543,869	4,594	1		0	4,594-	1-
11-13	749,904	43,169	6		0	43,169-	6-
12-14	1,263,617	207,189	16		0	207,189-	16-
13-15	1,421,230	661,954	47		0	661,954-	47-
14-16	1,239,879	560,681	45		0	560,681-	45-
15-17	258,946	396,661	153		0	396,661-	153-
16-18	197,785	62,698-	32-		0	62,698	32
17-19	276,008	113,171	41		0	113,171-	41-
18-20	296,079	113,171	38		0	113,171-	38-
19-21	192,256	117,439	61		0	117,439-	61-
FIVE-YEAR AVERAGE							
17-21	219,215	70,464	32		0	70,464-	32-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	343,349		0		0		0
1985	128,520		0		0		0
1986	65,048		0		0		0
1987	11,774		0		0		0
1988							
1989	4,574		0		0		0
1990							
1991	277		0		0		0
1992	323	171	53	1,316	407	1,145	354
1993				3,150		3,150	
1994							
1995	178,274	425	0	225	0	200-	0
1996							
1997	8,768	273	3	840	10	567	6
1998	165,770		0		0		0
1999							
2000	2,942,806		0	6	0	6	0
2001	45,745		0	7	0	7	0
2002				36		36	
2003	72,809		0	46-	0	46-	0
2004	20,844		0	97-	0	97-	0
2005	5,425		0		0		0
2006							
2007	4,277		0		0		0
2008	59,602		0		0		0
2009	5,784	754	13	3,062	53	2,308	40
2010							
2011	9,843		0		0		0
2012	1,601,785	459	0		0	459-	0
2013	147,793	3,858	3		0	3,858-	3-
2014	62,599	16,402	26		0	16,402-	26-
2015	141,011	45,936	33		0	45,936-	33-
2016	427,895	6,270-	1-		0	6,270	1
2017	555,769	133,714	24		0	133,714-	24-
2018	9,466	25,567	270		0	25,567-	270-
2019	43,756		0	656	1	656	1
2020	280,472		0		0		0
2021	10,276	61,569	599		0	61,569-	599-
TOTAL	7,354,634	282,858	4	9,154	0	273,703-	4-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
84-86	178,972		0		0		0
85-87	68,447		0		0		0
86-88	25,607		0		0		0
87-89	5,449		0		0		0
88-90	1,525		0		0		0
89-91	1,617		0		0		0
90-92	200	57	28	439	219	382	191
91-93	200	57	28	1,489	744	1,432	716
92-94	108	57	53	1,489		1,432	
93-95	59,425	142	0	1,125	2	983	2
94-96	59,425	142	0	75	0	67-	0
95-97	62,347	233	0	355	1	122	0
96-98	58,179	91	0	280	0	189	0
97-99	58,179	91	0	280	0	189	0
98-00	1,036,192		0	2	0	2	0
99-01	996,184		0	4	0	4	0
00-02	996,184		0	16	0	16	0
01-03	39,518		0	1-	0	1-	0
02-04	31,218		0	36-	0	36-	0
03-05	33,026		0	48-	0	48-	0
04-06	8,756		0	32-	0	32-	0
05-07	3,234		0		0		0
06-08	21,293		0		0		0
07-09	23,221	251	1	1,021	4	769	3
08-10	21,795	251	1	1,021	5	769	4
09-11	5,209	251	5	1,021	20	769	15
10-12	537,209	153	0		0	153-	0
11-13	586,474	1,439	0		0	1,439-	0
12-14	604,059	6,906	1		0	6,906-	1-
13-15	117,134	22,065	19		0	22,065-	19-
14-16	210,502	18,689	9		0	18,689-	9-
15-17	374,892	57,793	15		0	57,793-	15-
16-18	331,043	51,004	15		0	51,004-	15-
17-19	202,997	53,094	26	219	0	52,875-	26-
18-20	111,231	8,522	8	219	0	8,304-	7-
19-21	111,501	20,523	18	219	0	20,304-	18-
FIVE-YEAR AVERAGE							
17-21	179,948	44,170	25	131	0	44,039-	24-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983		313		28		285-	
1984	2,131	15	1	300	14	285	13
1985	10,387		0	23	0	23	0
1986	5,252		0		0		0
1987	32,854		0		0		0
1988	5,406	8,225	152		0	8,225-	152-
1989	41,877		0	11,377	27	11,377	27
1990	55,000		0	29,668	54	29,668	54
1991		52		6,199		6,147	
1992	32,925	416	1	2,347	7	1,931	6
1993				2,066		2,066	
1994				11,384		11,384	
1995	6,310	160	3	438	7	278	4
1996		80		4,632		4,552	
1997	504,746	4,279	1	851	0	3,428-	1-
1998	217,730-		0	1,950	1-	1,950	1-
1999				727		727	
2000	711,424		0	1,951	0	1,951	0
2001	107,941		0	2,239	2	2,239	2
2002	4,506		0	11,775	261	11,775	261
2003				15,346-		15,346-	
2004	1,245		0	15-	1-	15-	1-
2005	193,402	10,939-	6-		0	10,939	6
2006		1,218				1,218-	
2007	4,346	2,844-	65-		0	2,844	65
2008		12,565				12,565-	
2009	15,969		0		0		0
2010	19,580		0		0		0
2011	24,650		0		0		0
2012	2,914	421	14		0	421-	14-
2013							
2014	10,679		0		0		0
2015	2,657		0		0		0
2016	31,559		0		0		0
2017	120,271		0		0		0
2018	14,312		0		0		0
2019							
2020	29,078		0		0		0
2021							
TOTAL	1,773,691	13,961	1	72,593	4	58,632	3

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	4,173	109	3	117	3	8	0
84-86	5,923	5	0	108	2	103	2
85-87	16,164		0	8	0	8	0
86-88	14,504	2,742	19		0	2,742-	19-
87-89	26,712	2,742	10	3,792	14	1,051	4
88-90	34,094	2,742	8	13,682	40	10,940	32
89-91	32,292	17	0	15,748	49	15,731	49
90-92	29,308	156	1	12,738	43	12,582	43
91-93	10,975	156	1	3,537	32	3,381	31
92-94	10,975	139	1	5,266	48	5,127	47
93-95	2,103	53	3	4,629	220	4,576	218
94-96	2,103	80	4	5,485	261	5,405	257
95-97	170,352	1,506	1	1,974	1	467	0
96-98	95,672	1,453	2	2,478	3	1,025	1
97-99	95,672	1,426	1	1,176	1	250-	0
98-00	164,565		0	1,543	1	1,543	1
99-01	273,122		0	1,639	1	1,639	1
00-02	274,624		0	5,322	2	5,322	2
01-03	37,482		0	444-	1-	444-	1-
02-04	1,917		0	1,195-	62-	1,195-	62-
03-05	64,882	3,646-	6-	5,120-	8-	1,474-	2-
04-06	64,882	3,240-	5-	5-	0	3,235	5
05-07	65,916	4,188-	6-		0	4,188	6
06-08	1,449	3,646	252		0	3,646-	252-
07-09	6,772	3,240	48		0	3,240-	48-
08-10	11,850	4,188	35		0	4,188-	35-
09-11	20,066		0		0		0
10-12	15,715	140	1		0	140-	1-
11-13	9,188	140	2		0	140-	2-
12-14	4,531	140	3		0	140-	3-
13-15	4,445		0		0		0
14-16	14,965		0		0		0
15-17	51,496		0		0		0
16-18	55,381		0		0		0
17-19	44,861		0		0		0

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	14,463		0		0		0
19-21	9,693		0		0		0
FIVE-YEAR AVERAGE							
17-21	32,732		0		0		0

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	50	5,849		1,623		4,226-	
1984	102,482		0	7,400	7	7,400	7
1985	5,828	16,790	288		0	16,790-	288-
1986	7,600	81	1		0	81-	1-
1987	79,302	66-	0	988	1	1,054	1
1988	14,035		0	6,000	43	6,000	43
1989	35,232	8,350	24		0	8,350-	24-
1990	364,393	88,969	24	90-	0	89,059-	24-
1991	30,498	41,192	135	213	1	40,979-	134-
1992	11,301	10,610	94	1,339	12	9,271-	82-
1993	39,028	1,408	4		0	1,408-	4-
1994	37,304	4,908	13		0	4,908-	13-
1995	22,267	390	2		0	390-	2-
1996	46,067		0	15,500	34	15,500	34
1997	30,055	8,599	29	7,390	25	1,209-	4-
1998	2,835		0		0		0
1999	61,771		0	24,007	39	24,007	39
2000	3,026		0	36	1	36	1
2001	21,811		0	33	0	33	0
2002	5,774		0	8	0	8	0
2003	64,178	25	0	535	1	510	1
2004	50,947	2,163	4	118	0	2,044-	4-
2005	13,165		0		0		0
2006	10,732	5,066	47		0	5,066-	47-
2007	15,181	53,096	350		0	53,096-	350-
2008	20,909	5,190	25		0	5,190-	25-
2009	17,587	31,214	177		0	31,214-	177-
2010	189,159	84,811	45		0	84,811-	45-
2011	48,984	9,968	20		0	9,968-	20-
2012	9,411	3,457	37		0	3,457-	37-
2013	150,786	19,288	13		0	19,288-	13-
2014	77,677	82,010	106		0	82,010-	106-
2015	66,880	229,680	343		0	229,680-	343-
2016	1,282,382	161,547	13	40,000	3	121,547-	9-
2017	321,708	43,699	14		0	43,699-	14-
2018	536,294	146,035	27	43	0	145,993-	27-
2019	487,802	30,210	6	1,281	0	28,929-	6-
2020	436,439	1,411,573	323	5,815	1	1,405,758-	322-
2021	79,300	1,716	2		0	1,716-	2-
TOTAL	4,800,178	2,507,826	52	112,239	2	2,395,586-	50-



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	36,120	7,546	21	3,008	8	4,539-	13-
84-86	38,637	5,624	15	2,467	6	3,157-	8-
85-87	30,910	5,602	18	329	1	5,272-	17-
86-88	33,646	5	0	2,329	7	2,324	7
87-89	42,856	2,761	6	2,329	5	432-	1-
88-90	137,887	32,440	24	1,970	1	30,470-	22-
89-91	143,374	46,170	32	41	0	46,129-	32-
90-92	135,397	46,924	35	487	0	46,436-	34-
91-93	26,942	17,737	66	517	2	17,219-	64-
92-94	29,211	5,642	19	446	2	5,196-	18-
93-95	32,866	2,235	7		0	2,235-	7-
94-96	35,212	1,766	5	5,167	15	3,401	10
95-97	32,796	2,996	9	7,630	23	4,634	14
96-98	26,319	2,866	11	7,630	29	4,764	18
97-99	31,553	2,866	9	10,466	33	7,599	24
98-00	22,544		0	8,014	36	8,014	36
99-01	28,869		0	8,026	28	8,026	28
00-02	10,204		0	26	0	26	0
01-03	30,588	8	0	192	1	184	1
02-04	40,300	729	2	220	1	509-	1-
03-05	42,763	729	2	218	1	511-	1-
04-06	24,948	2,410	10	39	0	2,370-	10-
05-07	13,026	19,387	149		0	19,387-	149-
06-08	15,607	21,117	135		0	21,117-	135-
07-09	17,892	29,833	167		0	29,833-	167-
08-10	75,885	40,405	53		0	40,405-	53-
09-11	85,243	41,997	49		0	41,997-	49-
10-12	82,518	32,745	40		0	32,745-	40-
11-13	69,727	10,904	16		0	10,904-	16-
12-14	79,291	34,918	44		0	34,918-	44-
13-15	98,448	110,326	112		0	110,326-	112-
14-16	475,646	157,746	33	13,333	3	144,412-	30-
15-17	556,990	144,975	26	13,333	2	131,642-	24-
16-18	713,461	117,094	16	13,348	2	103,746-	15-
17-19	448,602	73,315	16	441	0	72,873-	16-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	486,845	529,273	109	2,380	0	526,893-	108-
19-21	334,513	481,166	144	2,365	1	478,801-	143-
FIVE-YEAR AVERAGE							
17-21	372,309	326,647	88	1,428	0	325,219-	87-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.20 STRUCTURES AND IMPROVEMENTS - RECREATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	14,099	3,677-	26-		0	3,677	26
2008	4,454		0		0		0
2009							
2010	4,487		0		0		0
2011	16,927		0		0		0
2012	6,994	1,000	14		0	1,000-	14-
2013							
2014	14,202		0		0		0
2015							
2016	45,406		0		0		0
2017							
2018							
2019	35,084		0		0		0
2020							
2021	14,922	2,300	15		0	2,300-	15-
TOTAL	156,576	377-	0		0	377	0

THREE-YEAR MOVING AVERAGES

07-09	6,184	1,226-	20-		0	1,226	20
08-10	2,980		0		0		0
09-11	7,138		0		0		0
10-12	9,469	333	4		0	333-	4-
11-13	7,974	333	4		0	333-	4-
12-14	7,065	333	5		0	333-	5-
13-15	4,734		0		0		0
14-16	19,869		0		0		0
15-17	15,135		0		0		0
16-18	15,135		0		0		0
17-19	11,695		0		0		0
18-20	11,695		0		0		0
19-21	16,669	767	5		0	767-	5-

FIVE-YEAR AVERAGE

17-21	10,001	460	5		0	460-	5-
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AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	29,976	332	1	23,087	77	22,755	76
1985							
1986	16,517		0	10,500	64	10,500	64
1987	10,609		0		0		0
1988	394		0		0		0
1989	60,862		0	3,434	6	3,434	6
1990	272,728	63,250	23	2,908	1	60,342-	22-
1991		29,284		116		29,168-	
1992	23,783	4,265	18	107	0	4,158-	17-
1993	133,899	15,394	11	1,376	1	14,018-	10-
1994	181,235	23,847	13		0	23,847-	13-
1995	111,998	1,956	2	9,796	9	7,840	7
1996							
1997	197,158		0	771	0	771	0
1998	78,289		0	1,284	2	1,284	2
1999	389,689		0	161,800	42	161,800	42
2000	61,913		0		0		0
2001							
2002	12,540		0		0		0
2003	2,516		0		0		0
2004	2,790		0	3,830	137	3,830	137
2005	32,921		0		0		0
2006							
2007	21,887		0		0		0
2008	59		0		0		0
2009							
2010	3,263,452	164-	0	5,469	0	5,633	0
2011	16,215		0	580	4	580	4
2012		4,594				4,594-	
2013	83,371	38,575	46		0	38,575-	46-
2014	76,909	164,020	213		0	164,020-	213-
2015	14,799	459,359			0	459,359-	
2016	1,523,641	129,461	8	9,092	1	120,369-	8-
2017	208,932	26,615	13		0	26,615-	13-
2018	3,945,536	142,069	4	460	0	141,609-	4-
2019	1,106,820	234,042	21	4,266	0	229,776-	21-
2020		646,301		169		646,132-	
2021	40,142		0		0		0
TOTAL	11,921,580	1,983,200	17	239,045	2	1,744,155-	15-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
84-86	15,498	111	1	11,196	72	11,085	72
85-87	9,042		0	3,500	39	3,500	39
86-88	9,173		0	3,500	38	3,500	38
87-89	23,955		0	1,145	5	1,145	5
88-90	111,328	21,083	19	2,114	2	18,969-	17-
89-91	111,197	30,845	28	2,153	2	28,692-	26-
90-92	98,837	32,266	33	1,044	1	31,223-	32-
91-93	52,561	16,314	31	533	1	15,781-	30-
92-94	112,972	14,502	13	494	0	14,008-	12-
93-95	142,377	13,732	10	3,724	3	10,008-	7-
94-96	97,744	8,601	9	3,265	3	5,336-	5-
95-97	103,052	652	1	3,522	3	2,870	3
96-98	91,816		0	685	1	685	1
97-99	221,712		0	54,618	25	54,618	25
98-00	176,630		0	54,361	31	54,361	31
99-01	150,534		0	53,933	36	53,933	36
00-02	24,818		0		0		0
01-03	5,019		0		0		0
02-04	5,949		0	1,277	21	1,277	21
03-05	12,742		0	1,277	10	1,277	10
04-06	11,904		0	1,277	11	1,277	11
05-07	18,269		0		0		0
06-08	7,315		0		0		0
07-09	7,315		0		0		0
08-10	1,087,837	55-	0	1,823	0	1,878	0
09-11	1,093,222	55-	0	2,016	0	2,071	0
10-12	1,093,222	1,477	0	2,016	0	540	0
11-13	33,195	14,390	43	193	1	14,196-	43-
12-14	53,427	69,063	129		0	69,063-	129-
13-15	58,360	220,651	378		0	220,651-	378-
14-16	538,450	250,947	47	3,031	1	247,916-	46-
15-17	582,457	205,145	35	3,031	1	202,114-	35-
16-18	1,892,703	99,382	5	3,184	0	96,198-	5-
17-19	1,753,763	134,242	8	1,575	0	132,667-	8-
18-20	1,684,119	340,804	20	1,631	0	339,172-	20-
19-21	382,321	293,448	77	1,478	0	291,969-	76-
FIVE-YEAR AVERAGE							
17-21	1,060,286	209,805	20	979	0	208,826-	20-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	588		0		0		0
2012							
2013							
2014							
2015	1		0		0		0
2016	141,877		0		0		0
2017							
2018	61,392		0		0		0
2019							
2020							
2021							
TOTAL	203,858		0		0		0
THREE-YEAR MOVING AVERAGES							
11-13	196		0		0		0
12-14							
13-15			0		0		0
14-16	47,293		0		0		0
15-17	47,293		0		0		0
16-18	67,756		0		0		0
17-19	20,464		0		0		0
18-20	20,464		0		0		0
19-21							
FIVE-YEAR AVERAGE							
17-21	12,278		0		0		0

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	348,240	4,821	1	110	0	4,711-	1-
1985	16,268		0		0		0
1986		149		155		6	
1987	74,595		0	551	1	551	1
1988	311,867	207	0	72	0	135-	0
1989	10,761		0	1,471	14	1,471	14
1990	873,817	251,197	29		0	251,197-	29-
1991	14,743	109,256	741	4,923	33	104,333-	708-
1992	5,000	1,389	28	20,000	400	18,611	372
1993	490,384	97,880	20	7,790	2	90,090-	18-
1994	35,516	4,673	13		0	4,673-	13-
1995	992,639	17,338	2	12,861	1	4,477-	0
1996							
1997	217,829		0	4,155	2	4,155	2
1998	5,590		0		0		0
1999	154,073		0	62,398	40	62,398	40
2000	70,467		0	216	0	216	0
2001	77,978		0	199	0	199	0
2002	1,181,151		0	46	0	46	0
2003	1,037,351	147	0	3,182	0	3,036	0
2004	924,314		0		0		0
2005	1,068,067	2,531-	0		0	2,531	0
2006	82,498	5,925	7		0	5,925-	7-
2007	1,174,503	470,363	40		0	470,363-	40-
2008	406	13,358-		232	57	13,589	
2009	581,864	1,538	0	3,808	1	2,270	0
2010	7,744	5,891-	76-	7,585	98	13,476	174
2011	3,845,369	9,085-	0	7,097	0	16,182	0
2012	266,410	4,100	2	5,846	2	1,747	1
2013	69,886	30,860	44		0	30,860-	44-
2014	60,974	131,216	215		0	131,216-	215-
2015	17,892	367,487			0	367,487-	
2016	14,066,889	284,315	2		0	284,315-	2-
2017	557,641		0		0		0
2018	577,449	508,119	88		0	508,119-	88-
2019	64,690		0	58,382	90	58,382	90
2020	93,974	2,958,168		14,368	15	2,943,799-	
2021	743,568	1,466	0		0	1,466-	0
TOTAL	30,122,404	5,219,749	17	215,447	1	5,004,302-	17-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
84-86	121,503	1,657	1	88	0	1,568-	1-
85-87	30,288	50	0	235	1	186	1
86-88	128,821	119	0	259	0	141	0
87-89	132,408	69	0	698	1	629	0
88-90	398,815	83,801	21	514	0	83,287-	21-
89-91	299,774	120,151	40	2,131	1	118,020-	39-
90-92	297,853	120,614	40	8,308	3	112,306-	38-
91-93	170,042	69,508	41	10,904	6	58,604-	34-
92-94	176,967	34,647	20	9,263	5	25,384-	14-
93-95	506,180	39,964	8	6,884	1	33,080-	7-
94-96	342,718	7,337	2	4,287	1	3,050-	1-
95-97	403,489	5,779	1	5,672	1	107-	0
96-98	74,473		0	1,385	2	1,385	2
97-99	125,831		0	22,184	18	22,184	18
98-00	76,710		0	20,871	27	20,871	27
99-01	100,840		0	20,938	21	20,938	21
00-02	443,199		0	154	0	154	0
01-03	765,493	49	0	1,142	0	1,093	0
02-04	1,047,605	49	0	1,076	0	1,027	0
03-05	1,009,911	795-	0	1,061	0	1,855	0
04-06	691,626	1,131	0		0	1,131-	0
05-07	775,023	157,919	20		0	157,919-	20-
06-08	419,136	154,310	37	77	0	154,233-	37-
07-09	585,591	152,848	26	1,347	0	151,501-	26-
08-10	196,671	5,903-	3-	3,875	2	9,778	5
09-11	1,478,326	4,479-	0	6,163	0	10,642	1
10-12	1,373,174	3,625-	0	6,843	0	10,468	1
11-13	1,393,888	8,625	1	4,314	0	4,311-	0
12-14	132,423	55,392	42	1,949	1	53,443-	40-
13-15	49,584	176,521	356		0	176,521-	356-
14-16	4,715,252	261,006	6		0	261,006-	6-
15-17	4,880,807	217,267	4		0	217,267-	4-
16-18	5,067,326	264,145	5		0	264,145-	5-
17-19	399,927	169,373	42	19,461	5	149,912-	37-
18-20	245,371	1,155,429	471	24,250	10	1,131,179-	461-
19-21	300,744	986,545	328	24,250	8	962,294-	320-
FIVE-YEAR AVERAGE							
17-21	407,464	693,551	170	14,550	4	679,000-	167-



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	435		0		0		0
1984	50		0	2,700		2,700	
1985	8,128	10,502	129	10,004	123	498-	6-
1986	5,652		0		0		0
1987	15,467		0		0		0
1988	247		0		0		0
1989	12,109	921	8	25	0	896-	7-
1990	136,033	33,123	24	736	1	32,387-	24-
1991	41,489	28,745	69		0	28,745-	69-
1992	56,048		0	405	1	405	1
1993	10,239	379	4	4,636	45	4,257	42
1994	52,198	6,868	13	29,658	57	22,790	44
1995	38,366	670	2	37,043	97	36,373	95
1996	1,393		0	5,285	379	5,285	379
1997	12,565		0	2,602	21	2,602	21
1998	65,846	706	1	4,746	7	4,040	6
1999	147,856		0	52,525	36	52,525	36
2000	481,776		0	5,798	1	5,798	1
2001	467,432		0	5,705	1	5,705	1
2002	54,392		0	1,242	2	1,242	2
2003	110,200	3,936	4	85,419	78	81,483	74
2004	90,734		0		0		0
2005	78,067	167	0	1,880	2	1,713	2
2006	737,322	12,163	2		0	12,163-	2-
2007	210,053	4,085	2		0	4,085-	2-
2008	197,416	37,318	19	3,009	2	34,309-	17-
2009	99,690	64,900	65	33,363	33	31,537-	32-
2010	395,703		0		0		0
2011	14,181		0		0		0
2012	6,648	1,034	16	8,269	124	7,236	109
2013	374,883	7,715	2		0	7,715-	2-
2014	395,906	32,804	8		0	32,804-	8-
2015	38,095	91,872	241		0	91,872-	241-
2016	2,856,982	157,267	6	3,100	0	154,166-	5-
2017	638,720	108,726	17		0	108,726-	17-
2018	927,344	121,063	13	66	0	120,998-	13-
2019	273,111	111,927	41	17,528	6	94,399-	35-
2020	915,127	1,785,833	195	33,568	4	1,752,265-	191-
2021	580,676	40,386	7	9,654	2	30,732-	5-
TOTAL	10,548,579	2,663,110	25	358,966	3	2,304,143-	22-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	2,871	3,501	122	4,235	147	734	26
84-86	4,610	3,501	76	4,235	92	734	16
85-87	9,749	3,501	36	3,335	34	166-	2-
86-88	7,122		0		0		0
87-89	9,274	307	3	8	0	299-	3-
88-90	49,463	11,348	23	254	1	11,094-	22-
89-91	63,210	20,930	33	254	0	20,676-	33-
90-92	77,857	20,623	26	380	0	20,242-	26-
91-93	35,925	9,708	27	1,680	5	8,028-	22-
92-94	39,495	2,416	6	11,566	29	9,151	23
93-95	33,601	2,639	8	23,779	71	21,140	63
94-96	30,652	2,513	8	23,995	78	21,483	70
95-97	17,441	223	1	14,977	86	14,753	85
96-98	26,602	235	1	4,211	16	3,976	15
97-99	75,423	235	0	19,958	26	19,722	26
98-00	231,826	235	0	21,023	9	20,788	9
99-01	365,688		0	21,343	6	21,343	6
00-02	334,533		0	4,248	1	4,248	1
01-03	210,675	1,312	1	30,789	15	29,476	14
02-04	85,109	1,312	2	28,887	34	27,575	32
03-05	93,000	1,368	1	29,100	31	27,732	30
04-06	302,041	4,110	1	627	0	3,483-	1-
05-07	341,814	5,472	2	627	0	4,845-	1-
06-08	381,597	17,855	5	1,003	0	16,852-	4-
07-09	169,053	35,434	21	12,124	7	23,310-	14-
08-10	230,936	34,073	15	12,124	5	21,949-	10-
09-11	169,858	21,633	13	11,121	7	10,512-	6-
10-12	138,844	345	0	2,756	2	2,412	2
11-13	131,904	2,916	2	2,756	2	160-	0
12-14	259,146	13,851	5	2,756	1	11,094-	4-
13-15	269,628	44,130	16		0	44,130-	16-
14-16	1,096,995	93,981	9	1,033	0	92,947-	8-
15-17	1,177,932	119,288	10	1,033	0	118,255-	10-
16-18	1,474,349	129,019	9	1,055	0	127,963-	9-
17-19	613,058	113,905	19	5,865	1	108,041-	18-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	705,194	672,941	95	17,054	2	655,887-	93-
19-21	589,638	646,048	110	20,250	3	625,798-	106-
FIVE-YEAR AVERAGE							
17-21	666,996	433,587	65	12,163	2	421,424-	63-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	707		0		0		0
1984	1,143	280	24	5,000	437	4,720	413
1985	5,744		0		0		0
1986	2,580		0	43	2	43	2
1987	24,897		0		0		0
1988	3,109		0	850	27	850	27
1989	195		0		0		0
1990	6,060	1,480	24		0	1,480-	24-
1991	71,408	8,095	11	1,061	1	7,034-	10-
1992	2,460	4,461	181	1,400	57	3,061-	124-
1993				1,161		1,161	
1994	40,918	1,437	4	57	0	1,380-	3-
1995	35,241	615	2		0	615-	2-
1996							
1997							
1998	18,261		0	548	3	548	3
1999	5,456		0	332	6	332	6
2000	2,509		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007	222,726		0		0		0
2008	2,819		0		0		0
2009	87,863		0		0		0
2010							
2011	56,089		0		0		0
2012							
2013	91,606		0		0		0
2014	24,773		0		0		0
2015	63,023		0		0		0
2016	421,075	111,920	27		0	111,920-	27-
2017	146,674	13,385	9		0	13,385-	9-
2018	824	5,792	703		0	5,792-	703-
2019	21,676	2,290	11		0	2,290-	11-
2020		212,089		675		211,414-	
2021							
TOTAL	1,359,833	361,844	27	11,127	1	350,717-	26-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	2,531	93	4	1,667	66	1,573	62
84-86	3,156	93	3	1,681	53	1,588	50
85-87	11,074		0	14	0	14	0
86-88	10,195		0	298	3	298	3
87-89	9,400		0	283	3	283	3
88-90	3,121	493	16	283	9	210-	7-
89-91	25,888	3,192	12	354	1	2,838-	11-
90-92	26,643	4,679	18	820	3	3,858-	14-
91-93	24,623	4,185	17	1,207	5	2,978-	12-
92-94	14,459	1,966	14	873	6	1,093-	8-
93-95	25,386	684	3	406	2	278-	1-
94-96	25,386	684	3	19	0	665-	3-
95-97	11,747	205	2		0	205-	2-
96-98	6,087		0	183	3	183	3
97-99	7,906		0	293	4	293	4
98-00	8,742		0	293	3	293	3
99-01	2,655		0	111	4	111	4
00-02	836		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07	74,242		0		0		0
06-08	75,182		0		0		0
07-09	104,469		0		0		0
08-10	30,227		0		0		0
09-11	47,984		0		0		0
10-12	18,696		0		0		0
11-13	49,231		0		0		0
12-14	38,793		0		0		0
13-15	59,800		0		0		0
14-16	169,623	37,307	22		0	37,307-	22-
15-17	210,257	41,768	20		0	41,768-	20-
16-18	189,524	43,699	23		0	43,699-	23-
17-19	56,391	7,156	13		0	7,156-	13-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	7,500	73,390	979	225	3	73,165-	976-
19-21	7,225	71,460	989	225	3	71,235-	986-
FIVE-YEAR AVERAGE							
17-21	33,835	46,711	138	135	0	46,576-	138-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	1,889	249	13		0	249-	13-
1995							
1996							
1997							
1998							
1999	146		0		0		0
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016	30,311	9,530	31		0	9,530-	31-
2017							
2018	2,372	4,238	179		0	4,238-	179-
2019		2,914				2,914-	
2020							
2021							
TOTAL	34,718	16,932	49		0	16,932-	49-

THREE-YEAR MOVING AVERAGES

94-96	630	83	13		0	83-	13-
95-97							
96-98							
97-99	49		0		0		0
98-00	49		0		0		0
99-01	49		0		0		0
00-02							
01-03							
02-04							

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16	10,104	3,177	31		0	3,177-	31-
15-17	10,104	3,177	31		0	3,177-	31-
16-18	10,894	4,590	42		0	4,590-	42-
17-19	790	2,384	302		0	2,384-	302-
18-20	790	2,384	302		0	2,384-	302-
19-21		971				971-	
FIVE-YEAR AVERAGE							
17-21	474	1,430	302		0	1,430-	302-



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2010	6,880	915	13		0	915-	13-
2011		4,500-				4,500	
2012							
2013	23,474		0		0		0
2014							
2015							
2016	4,010		0		0		0
2017	5,175		0		0		0
2018	9,313		0		0		0
2019							
2020	17,878		0		0		0
2021	95,195		0		0		0
TOTAL	161,924	3,585-	2-		0	3,585	2

THREE-YEAR MOVING AVERAGES

10-12	2,293	1,195-	52-		0	1,195	52
11-13	7,824	1,500-	19-		0	1,500	19
12-14	7,824		0		0		0
13-15	7,824		0		0		0
14-16	1,337		0		0		0
15-17	3,062		0		0		0
16-18	6,166		0		0		0
17-19	4,829		0		0		0
18-20	9,064		0		0		0
19-21	37,691		0		0		0

FIVE-YEAR AVERAGE

17-21	25,512		0		0		0
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AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	22,342	7,461	33		0	7,461-	33-
2000							
2001							
2002							
2003							
2004							
2005	382,706		0		0		0
2006	362		0		0		0
2007							
2008							
2009		732,116				732,116-	
2010	17,815	490	3		0	490-	3-
2011							
2012							
2013							
2014							
2015	269,222		0		0		0
2016							
2017	15,771		0		0		0
2018	89,854		0		0		0
2019		970				970-	
2020	2,516		0		0		0
2021		33,742-				33,742	
TOTAL	800,588	707,294	88		0	707,294-	88-

THREE-YEAR MOVING AVERAGES

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

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	89,740		0		0		0
14-16	89,740		0		0		0
15-17	94,998		0		0		0
16-18	35,208		0		0		0
17-19	35,208	323	1		0	323-	1-
18-20	30,790	323	1		0	323-	1-
19-21	839	10,924-			0	10,924	
FIVE-YEAR AVERAGE							
17-21	21,628	6,554-	30-		0	6,554	30

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	200,000		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012	31,468		0		0		0
2013							
2014							
2015							
2016							
2017							
2018	401,409		0		0		0
2019							
2020							
2021							
TOTAL	632,878		0		0		0
THREE-YEAR MOVING AVERAGES							
02-04	66,667		0		0		0
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12	10,490		0		0		0
11-13	10,490		0		0		0
12-14	10,490		0		0		0
13-15							
14-16							
15-17							
16-18	133,803		0		0		0
17-19	133,803		0		0		0

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	133,803		0		0		0
19-21							
FIVE-YEAR AVERAGE							
17-21	80,282		0		0		0

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	14,036		0		0		0
2000							
2001							
2002		20,981		2,245		18,736-	
2003		22				22-	
2004							
2005	3,702,752		0		0		0
2006	819,944		0		0		0
2007	5,784		0		0		0
2008	9,162,288	1,268	0	3,886	0	2,618	0
2009							
2010	237,690		0		0		0
2011							
2012	2,248,555		0		0		0
2013	5,985		0		0		0
2014							
2015	1,390		0		0		0
2016	14,653,336	11,055	0		0	11,055-	0
2017	34,592		0		0		0
2018	280,407		0		0		0
2019	144,769	58,143	40		0	58,143-	40-
2020	62,086	6,065	10		0	6,065-	10-
2021	403,436	3,665	1		0	3,665-	1-
TOTAL	31,777,050	101,199	0	6,131	0	95,068-	0

THREE-YEAR MOVING AVERAGES

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

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	2,458		0		0		0
14-16	4,884,909	3,685	0		0	3,685-	0
15-17	4,896,439	3,685	0		0	3,685-	0
16-18	4,989,445	3,685	0		0	3,685-	0
17-19	153,256	19,381	13		0	19,381-	13-
18-20	162,421	21,403	13		0	21,403-	13-
19-21	203,431	22,624	11		0	22,624-	11-
FIVE-YEAR AVERAGE							
17-21	185,058	13,575	7		0	13,575-	7-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1995				220		220	
1996		3,825				3,825-	
1997							
1998							
1999							
2000							
2001				85		85	
2002							
2003							
2004							
2005	2,569		0		0		0
2006	11,528		0		0		0
2007	10,736	116-	1-		0	116	1
2008	457,745	20,438	4		0	20,438-	4-
2009	57,927		0	7,794	13	7,794	13
2010	319,179	20,000	6	1,004	0	18,996-	6-
2011	407,148		0		0		0
2012	21,829	179-	1-		0	179	1
2013	1,313,870		0		0		0
2014	135,390		0		0		0
2015	92,683	179	0		0	179-	0
2016	191,277	434	0	2,641	1	2,207	1
2017	47,595		0		0		0
2018	15,912		0		0		0
2019	86,990	20,872	24	904	1	19,968-	23-
2020	5,153		0	365	7	365	7
2021	30,669	81,956	267		0	81,956-	267-
TOTAL	3,208,199	147,409	5	13,014	0	134,395-	4-

THREE-YEAR MOVING AVERAGES

95-97		1,275		73		1,202-	
96-98		1,275				1,275-	
97-99							
98-00							
99-01				28		28	
00-02				28		28	
01-03				28		28	
02-04							
03-05	856		0		0		0
04-06	4,699		0		0		0



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	8,278	39-	0		0	39	0
06-08	160,003	6,774	4		0	6,774-	4-
07-09	175,469	6,774	4	2,598	1	4,176-	2-
08-10	278,284	13,479	5	2,933	1	10,547-	4-
09-11	261,418	6,667	3	2,933	1	3,734-	1-
10-12	249,385	6,607	3	335	0	6,272-	3-
11-13	580,949	60-	0		0	60	0
12-14	490,363	60-	0		0	60	0
13-15	513,981	60	0		0	60-	0
14-16	139,783	204	0	880	1	676	0
15-17	110,518	204	0	880	1	676	1
16-18	84,928	145	0	880	1	736	1
17-19	50,166	6,957	14	301	1	6,656-	13-
18-20	36,018	6,957	19	423	1	6,534-	18-
19-21	40,937	34,276	84	423	1	33,853-	83-
FIVE-YEAR AVERAGE							
17-21	37,264	20,566	55	254	1	20,312-	55-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2008	23,037		0		0		0
2009							
2010	9,099		0		0		0
2011		409				409-	
2012	44,370		0		0		0
2013	356,713		0		0		0
2014	1,262		0		0		0
2015	33,674		0		0		0
2016		4,736				4,736-	
2017	1,585		0		0		0
2018							
2019							
2020							
2021							
TOTAL	469,739	5,145	1		0	5,145-	1-

THREE-YEAR MOVING AVERAGES

08-10	10,712		0		0		0
09-11	3,033	136	4		0	136-	4-
10-12	17,823	136	1		0	136-	1-
11-13	133,694	136	0		0	136-	0
12-14	134,115		0		0		0
13-15	130,549		0		0		0
14-16	11,645	1,579	14		0	1,579-	14-
15-17	11,753	1,579	13		0	1,579-	13-
16-18	528	1,579	299		0	1,579-	299-
17-19	528		0		0		0
18-20							
19-21							

FIVE-YEAR AVERAGE

17-21	317		0		0		0
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AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	6,020		0		0		0
1984							
1985	460		0		0		0
1986	6,769	4,481	66	25	0	4,456-	66-
1987							
1988	10,568	1,969	19		0	1,969-	19-
1989	1,700	594	35		0	594-	35-
1990							
1991	1,960	473	24		0	473-	24-
1992							
1993							
1994	1,460	627	43	1,810	124	1,183	81
1995	14,029	6,877	49	1,209	9	5,668-	40-
1996							
1997				227		227	
1998	2,391	548	23	104	4	444-	19-
1999		3,537		128		3,409-	
2000	16,945	1,247	7	176	1	1,072-	6-
2001	44,098	399	1	347	1	51-	0
2002	19,273	231	1	318	2	87	0
2003		634		833		199	
2004	4,917		0		0		0
2005	25,271	1,597-	6-	2,244	9	3,840	15
2006		83-		3,250		3,333	
2007	7,317	4,502	62	63	1	4,439-	61-
2008	424	5,632		18,451		12,819	
2009							
2010	207,863	6,222	3	2,735	1	3,487-	2-
2011		10,736		2,044		8,692-	
2012	61,592	1,260	2		0	1,260-	2-
2013	18,295	6,287	34		0	6,287-	34-
2014	118,869	15,343	13		0	15,343-	13-
2015	28,345	24,829	88		0	24,829-	88-
2016	156,096	19,461	12		0	19,461-	12-
2017	68,762	511	1		0	511-	1-
2018	22,140	77,685	351	11,547	52	66,138-	299-
2019	17,218	5,678	33		0	5,678-	33-
2020	49,043	4,792	10	3,593	7	1,199-	2-
2021	1,227		0		0		0
TOTAL	913,051	202,875	22	49,104	5	153,771-	17-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	2,160		0		0		0
84-86	2,410	1,494	62	8	0	1,485-	62-
85-87	2,410	1,494	62	8	0	1,485-	62-
86-88	5,779	2,150	37	8	0	2,142-	37-
87-89	4,089	854	21		0	854-	21-
88-90	4,089	854	21		0	854-	21-
89-91	1,220	356	29		0	356-	29-
90-92	653	158	24		0	158-	24-
91-93	653	158	24		0	158-	24-
92-94	487	209	43	603	124	394	81
93-95	5,163	2,501	48	1,006	19	1,495-	29-
94-96	5,163	2,501	48	1,006	19	1,495-	29-
95-97	4,676	2,292	49	479	10	1,814-	39-
96-98	797	183	23	110	14	72-	9-
97-99	797	1,362	171	153	19	1,209-	152-
98-00	6,445	1,777	28	136	2	1,641-	25-
99-01	20,348	1,728	8	217	1	1,510-	7-
00-02	26,772	626	2	280	1	345-	1-
01-03	21,124	421	2	500	2	78	0
02-04	8,063	288	4	384	5	95	1
03-05	10,062	321-	3-	1,026	10	1,347	13
04-06	10,062	560-	6-	1,831	18	2,391	24
05-07	10,863	941	9	1,852	17	911	8
06-08	2,580	3,350	130	7,255	281	3,904	151
07-09	2,580	3,378	131	6,171	239	2,793	108
08-10	69,429	3,951	6	7,062	10	3,111	4
09-11	69,288	5,653	8	1,593	2	4,060-	6-
10-12	89,818	6,073	7	1,593	2	4,480-	5-
11-13	26,629	6,094	23	681	3	5,413-	20-
12-14	66,252	7,630	12		0	7,630-	12-
13-15	55,170	15,487	28		0	15,487-	28-
14-16	101,103	19,878	20		0	19,878-	20-
15-17	84,401	14,934	18		0	14,934-	18-
16-18	82,332	32,552	40	3,849	5	28,703-	35-
17-19	36,040	27,958	78	3,849	11	24,109-	67-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	29,467	29,385	100	5,047	17	24,338-	83-
19-21	22,496	3,490	16	1,198	5	2,292-	10-
FIVE-YEAR AVERAGE							
17-21	31,678	17,733	56	3,028	10	14,705-	46-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	445,432	227,088	51	66,374	15	160,714-	36-
1984	165,959	94,324	57	25,784	16	68,540-	41-
1985	1,077,842	339,232	31	112,521	10	226,711-	21-
1986	162,746	110,905	68	55,587	34	55,318-	34-
1987	203,713	123,245	60	11,937	6	111,308-	55-
1988	728,191	135,725	19	16,152	2	119,573-	16-
1989	310,641	108,486	35	34,112	11	74,374-	24-
1990				4,771		4,771	
1991	454,502	109,551	24	76,007	17	33,544-	7-
1992	36,168	59,200	164	1,479	4	57,721-	160-
1993	60,781	122,543	202	10,606	17	111,937-	184-
1994	164,125	70,488	43	25,033	15	45,455-	28-
1995	435,836	213,653	49	225,212	52	11,559	3
1996	286,267	92,596	32	30,977	11	61,619-	22-
1997	195,666	102,758	53	26,288	13	76,470-	39-
1998	711,241	163,110	23	13,497	2	149,613-	21-
1999	330,868	47,322	14	14,811	4	32,511-	10-
2000	1,405,203	145,503	10	20,485	1	125,018-	9-
2001	1,023,964	46,504	5	40,538	4	5,965-	1-
2002	337,391	26,984	8	37,098	11	10,113	3
2003	908,688	73,970	8	97,243	11	23,273	3
2004	672,150	60,759	9	46,286	7	14,473-	2-
2005	1,087,486	11,947	1	14,690	1	2,743	0
2006	708,433	5,547-	1-	105,834	15	111,381	16
2007	2,454,474	26,154	1	78,987	3	52,832	2
2008	872,747	16,286	2	192,998	22	176,712	20
2009	1,938,336	316,046	16	39,056	2	276,990-	14-
2010	2,683,011	17,320	1	97,441	4	80,120	3
2011	1,882,931	100,077	5	98,105	5	1,972-	0
2012	714,053	67,805	9	2,930	0	64,875-	9-
2013	1,266,861	136,223	11		0	136,223-	11-
2014	5,045,898	332,576	7		0	332,576-	7-
2015	984,823	398,496	40	99,686	10	298,810-	30-
2016	4,790,551	428,428	9	5	0	428,423-	9-
2017	4,334,329	261,043	6	108,514	3	152,529-	4-
2018	2,547,005	295,061	12	110,133	4	184,928-	7-
2019	638,457	517,834	81	46,653	7	471,181-	74-
2020	228,954	600,377	262	103,887	45	496,490-	217-
2021	5,620,842	352,655	6	33,020	1	319,634-	6-
TOTAL	47,916,566	6,346,727	13	2,124,736	4	4,221,991-	9-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	563,078	220,215	39	68,226	12	151,988-	27-
84-86	468,849	181,487	39	64,631	14	116,856-	25-
85-87	481,434	191,127	40	60,015	12	131,112-	27-
86-88	364,883	123,292	34	27,892	8	95,400-	26-
87-89	414,182	122,485	30	20,734	5	101,752-	25-
88-90	346,277	81,404	24	18,345	5	63,059-	18-
89-91	255,048	72,679	28	38,297	15	34,382-	13-
90-92	163,557	56,250	34	27,419	17	28,831-	18-
91-93	183,817	97,098	53	29,364	16	67,734-	37-
92-94	87,025	84,077	97	12,373	14	71,704-	82-
93-95	220,247	135,561	62	86,950	39	48,611-	22-
94-96	295,409	125,579	43	93,741	32	31,838-	11-
95-97	305,923	136,336	45	94,159	31	42,177-	14-
96-98	397,725	119,488	30	23,587	6	95,901-	24-
97-99	412,592	104,397	25	18,199	4	86,198-	21-
98-00	815,770	118,645	15	16,264	2	102,381-	13-
99-01	920,012	79,776	9	25,278	3	54,498-	6-
00-02	922,186	72,997	8	32,707	4	40,290-	4-
01-03	756,681	49,153	6	58,293	8	9,140	1
02-04	639,410	53,904	8	60,209	9	6,304	1
03-05	889,441	48,892	5	52,739	6	3,848	0
04-06	822,690	22,386	3	55,603	7	33,217	4
05-07	1,416,798	10,851	1	66,504	5	55,652	4
06-08	1,345,218	12,298	1	125,940	9	113,642	8
07-09	1,755,186	119,495	7	103,680	6	15,815-	1-
08-10	1,831,365	116,551	6	109,832	6	6,719-	0
09-11	2,168,093	144,481	7	78,201	4	66,280-	3-
10-12	1,759,998	61,734	4	66,159	4	4,424	0
11-13	1,287,948	101,369	8	33,678	3	67,690-	5-
12-14	2,342,271	178,868	8	977	0	177,891-	8-
13-15	2,432,527	289,098	12	33,229	1	255,870-	11-
14-16	3,607,091	386,500	11	33,230	1	353,270-	10-
15-17	3,369,901	362,656	11	69,402	2	293,254-	9-
16-18	3,890,628	328,177	8	72,884	2	255,293-	7-
17-19	2,506,597	357,979	14	88,433	4	269,546-	11-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	1,138,139	471,090	41	86,891	8	384,200-	34-
19-21	2,162,751	490,288	23	61,187	3	429,102-	20-
FIVE-YEAR AVERAGE							
17-21	2,673,918	405,394	15	80,441	3	324,952-	12-



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985				293		293	
1986							
1987							
1988							
1989				4,330		4,330	
1990	15,149	15,518	102		0	15,518-	102-
1991	234	56	24		0	56-	24-
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000	50,309		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015		953		20		933-	
2016							
2017							
2018	7,300		0		0		0
2019							
2020							
2021		127,584				127,584-	
TOTAL	72,991	144,111	197	4,643	6	139,468-	191-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
85-87				98		98	
86-88							
87-89				1,443		1,443	
88-90	5,050	5,173	102	1,443	29	3,729-	74-
89-91	5,128	5,191	101	1,443	28	3,748-	73-
90-92	5,128	5,191	101		0	5,191-	101-
91-93	78	19	24		0	19-	24-
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00	16,770		0		0		0
99-01	16,770		0		0		0
00-02	16,770		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15		318		7		311-	
14-16		318		7		311-	
15-17		318		7		311-	
16-18	2,433		0		0		0
17-19	2,433		0		0		0
18-20	2,433		0		0		0
19-21		42,528				42,528-	
FIVE-YEAR AVERAGE							
17-21	1,460	25,517			0	25,517-	

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	274,311	139,848	51	18,559	7	121,289-	44-
1984	374,785	213,024	57	21,525	6	191,499-	51-
1985	1,245,813	392,143	31	295,376	24	96,767-	8-
1986	811,208	554,526	68	131,904	16	422,622-	52-
1987	90,892	54,909	60	80,445	89	25,536	28
1988	65,003	12,119	19	17,686	27	5,567	9
1989	94,789	33,104	35	12,249	13	20,855-	22-
1990	138,936	142,314	102	54,335	39	87,979-	63-
1991	180,873	43,597	24	42,353	23	1,244-	1-
1992	79,852	130,513	163	35,012	44	95,501-	120-
1993	87,483	176,379	202	65,002	74	111,377-	127-
1994	212,716	91,356	43	42,018	20	49,338-	23-
1995	32,629	15,995	49	65,337	200	49,342	151
1996	72,155	23,339	32	7,808	11	15,531-	22-
1997	156,946	82,423	53	12,688	8	69,735-	44-
1998	77,362	17,741	23	69,608	90	51,867	67
1999	237,250	13,539	6	9,098	4	4,442-	2-
2000	243,836	88,475	36	12,456	5	76,019-	31-
2001	87,098	28,277	32	24,650	28	3,627-	4-
2002	85,477	16,408	19	22,558	26	6,150	7
2003	96,277	44,978	47	59,130	61	14,151	15
2004	485,314	42,976	9	32,739	7	10,237-	2-
2005	101,147	99,604	98	41,325	41	58,279-	58-
2006	489,775	24,627-	5-	22,758	5	47,384	10
2007	143,462	86,928	61	29,320	20	57,608-	40-
2008	558,008	52,260	9	59,725	11	7,466	1
2009	98,793	142,712	144	2,080	2	140,631-	142-
2010	127,134	162,730	128	13,404	11	149,326-	117-
2011	106,856	217,625	204	79,618	75	138,007-	129-
2012	364,024	22,940	6	456	0	22,484-	6-
2013	816,192	46,106	6		0	46,106-	6-
2014	648,732	254,992	39	3,898	1	251,094-	39-
2015	427,536	471,061	110	1,258	0	469,803-	110-
2016	508,362	152,193	30		0	152,193-	30-
2017	1,489,941	1,562,755	105	10,582	1	1,552,173-	104-
2018	1,955,104	945,159	48	39,124	2	906,035-	46-
2019	887,580	1,011,541	114	13,021	1	998,520-	112-
2020	751,245	626,213	83	14,210	2	612,004-	81-
2021	1,734,967	27,162	2	2,500	0	24,662-	1-
TOTAL	16,439,865	8,215,339	50	1,465,813	9	6,749,526-	41-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	631,636	248,338	39	111,820	18	136,518-	22-
84-86	810,602	386,564	48	149,602	18	236,963-	29-
85-87	715,971	333,859	47	169,242	24	164,618-	23-
86-88	322,368	207,185	64	76,678	24	130,506-	40-
87-89	83,561	33,377	40	36,793	44	3,416	4
88-90	99,576	62,512	63	28,090	28	34,422-	35-
89-91	138,199	73,005	53	36,312	26	36,693-	27-
90-92	133,220	105,475	79	43,900	33	61,575-	46-
91-93	116,069	116,830	101	47,456	41	69,374-	60-
92-94	126,684	132,749	105	47,344	37	85,405-	67-
93-95	110,943	94,577	85	57,452	52	37,124-	33-
94-96	105,833	43,563	41	38,388	36	5,176-	5-
95-97	87,243	40,586	47	28,611	33	11,975-	14-
96-98	102,154	41,168	40	30,035	29	11,133-	11-
97-99	157,186	37,901	24	30,465	19	7,437-	5-
98-00	186,149	39,918	21	30,387	16	9,531-	5-
99-01	189,395	43,430	23	15,401	8	28,029-	15-
00-02	138,804	44,387	32	19,888	14	24,499-	18-
01-03	89,617	29,888	33	35,446	40	5,558	6
02-04	222,356	34,787	16	38,142	17	3,355	2
03-05	227,579	62,519	27	44,398	20	18,122-	8-
04-06	358,745	39,318	11	32,274	9	7,044-	2-
05-07	244,795	53,968	22	31,134	13	22,834-	9-
06-08	397,082	38,187	10	37,268	9	919-	0
07-09	266,755	93,966	35	30,375	11	63,591-	24-
08-10	261,312	119,234	46	25,070	10	94,164-	36-
09-11	110,928	174,356	157	31,701	29	142,655-	129-
10-12	199,338	134,432	67	31,159	16	103,273-	52-
11-13	429,024	95,557	22	26,691	6	68,866-	16-
12-14	609,649	108,013	18	1,451	0	106,562-	17-
13-15	630,820	257,387	41	1,719	0	255,668-	41-
14-16	528,210	292,749	55	1,719	0	291,030-	55-
15-17	808,613	728,670	90	3,947	0	724,723-	90-
16-18	1,317,803	886,702	67	16,569	1	870,134-	66-
17-19	1,444,208	1,173,152	81	20,909	1	1,152,243-	80-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	1,197,976	860,971	72	22,118	2	838,853-	70-
19-21	1,124,597	554,972	49	9,910	1	545,062-	48-
FIVE-YEAR AVERAGE							
17-21	1,363,767	834,566	61	15,887	1	818,679-	60-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	257,115	131,080	51	299,551	117	168,471	66
1984	158,917	90,307	57	212,053	133	121,746	77
1985	1,355,015	426,414	31	391,143	29	35,271-	3-
1986	658,627	450,343	68	266,239	40	184,104-	28-
1987	36,550	22,244	61	42,730	117	20,486	56
1988	48,446	9,023	19	23,952	49	14,929	31
1989	63,639	22,225	35	42,008	66	19,783	31
1990	85,920	88,009	102	162,421	189	74,412	87
1991	116,736	28,137	24	33,405	29	5,268	5
1992	50,512	82,559	163	66,702	132	15,857-	31-
1993	196,212	395,593	202	145,276	74	250,317-	128-
1994	187,953	80,721	43	49,494	26	31,227-	17-
1995	27,037	13,254	49	66,764	247	53,510	198
1996	40,822	13,204	32	4,417	11	8,787-	22-
1997	175,891	92,372	53	283,887	161	191,515	109
1998	57,287	13,138	23	27,180	47	14,042	25
1999	266,779	6,374	2	10,470	4	4,096	2
2000	102,127	101,822	100	14,335	14	87,487-	86-
2001	109,461	32,543	30	28,368	26	4,174-	4-
2002	110,997	18,883	17	25,961	23	7,077	6
2003	115,840	51,764	45	68,050	59	16,286	14
2004	493,775	44,458	9	33,867	7	10,590-	2-
2005	85,049	110,597	130	131,560	155	20,963	25
2006	646,345	224,589-	35-	24,354	4	248,943	39
2007	103,911	17,021	16	15,201	15	1,820-	2-
2008	545,662	44,358	8	27,297	5	17,061-	3-
2009	17,544	108,793	620	1,994	11	106,799-	609-
2010	75,173	46,140	61	3,729	5	42,412-	56-
2011	23,291	72,734	312	45,554	196	27,180-	117-
2012	48,436	11,080	23	218	0	10,862-	22-
2013	637,694	20,957	3		0	20,957-	3-
2014	101,850	193,620	190	3,898	4	189,722-	186-
2015	214,627	172,074	80	2,091	1	169,983-	79-
2016	143,535	64,869	45		0	64,869-	45-
2017	718,665	278,824	39	1,351	0	277,473-	39-
2018	1,341,419	354,769	26	8,177	1	346,592-	26-
2019	315,401	310,789	99	4,078	1	306,711-	97-
2020	276,819	651,730	235	10,026	4	641,703-	232-
2021	1,874,728	121,507	6	2,688	0	118,819-	6-
TOTAL	11,885,806	4,569,740	38	2,580,487	22	1,989,253-	17-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	590,349	215,934	37	300,916	51	84,982	14
84-86	724,186	322,355	45	289,812	40	32,543-	4-
85-87	683,397	299,667	44	233,371	34	66,296-	10-
86-88	247,874	160,537	65	110,974	45	49,563-	20-
87-89	49,545	17,831	36	36,230	73	18,399	37
88-90	66,002	39,752	60	76,127	115	36,375	55
89-91	88,765	46,124	52	79,278	89	33,154	37
90-92	84,389	66,235	78	87,509	104	21,274	25
91-93	121,153	168,763	139	81,794	68	86,969-	72-
92-94	144,892	186,291	129	87,157	60	99,134-	68-
93-95	137,067	163,189	119	87,178	64	76,011-	55-
94-96	85,271	35,726	42	40,225	47	4,499	5
95-97	81,250	39,610	49	118,356	146	78,746	97
96-98	91,333	39,571	43	105,161	115	65,590	72
97-99	166,652	37,295	22	107,179	64	69,884	42
98-00	142,064	40,445	28	17,328	12	23,116-	16-
99-01	159,456	46,913	29	17,724	11	29,188-	18-
00-02	107,528	51,083	48	22,888	21	28,195-	26-
01-03	112,099	34,397	31	40,793	36	6,396	6
02-04	240,204	38,368	16	42,626	18	4,258	2
03-05	231,555	68,940	30	77,826	34	8,886	4
04-06	408,390	23,178-	6-	63,260	15	86,438	21
05-07	278,435	32,324-	12-	57,038	20	89,362	32
06-08	431,973	54,403-	13-	22,284	5	76,687	18
07-09	222,372	56,724	26	14,831	7	41,893-	19-
08-10	212,793	66,430	31	11,007	5	55,424-	26-
09-11	38,669	75,889	196	17,092	44	58,797-	152-
10-12	48,967	43,318	88	16,500	34	26,818-	55-
11-13	236,474	34,924	15	15,257	6	19,666-	8-
12-14	262,660	75,219	29	1,372	1	73,847-	28-
13-15	318,057	128,884	41	1,996	1	126,887-	40-
14-16	153,337	143,521	94	1,996	1	141,525-	92-
15-17	358,942	171,922	48	1,147	0	170,775-	48-
16-18	734,540	232,821	32	3,176	0	229,645-	31-
17-19	791,828	314,794	40	4,535	1	310,259-	39-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	644,547	439,096	68	7,427	1	431,669-	67-
19-21	822,316	361,342	44	5,597	1	355,745-	43-
FIVE-YEAR AVERAGE							
17-21	905,407	343,524	38	5,264	1	338,260-	37-



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	18,669		0		0		0
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	108,000	9,214	9	24,786	23	15,572	14
2009							
2010							
2011							
2012							
2013							
2014							
2015		289		279		10-	
2016							
2017							
2018							
2019							
2020							
2021	366,405		0		0		0
TOTAL	493,074	9,502	2	25,065	5	15,562	3

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
85-87	6,223		0		0		0
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	36,000	3,071	9	8,262	23	5,191	14
07-09	36,000	3,071	9	8,262	23	5,191	14
08-10	36,000	3,071	9	8,262	23	5,191	14
09-11							
10-12							
11-13							
12-14							
13-15		96		93		3-	
14-16		96		93		3-	
15-17		96		93		3-	
16-18							
17-19							
18-20							
19-21	122,135		0		0		0
FIVE-YEAR AVERAGE							
17-21	73,281		0		0		0

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	39,133	8,574	22		0	8,574-	22-
1984	17,296	5,327	31		0	5,327-	31-
1985	1,103	463	42		0	463-	42-
1986	6,068	3,604	59		0	3,604-	59-
1987	114,221	26,297	23	31,826-	28-	58,123-	51-
1988	42,061	11,462	27		0	11,462-	27-
1989	9,160	1,718	19	4,907	54	3,189	35
1990	26,287	8,712	33		0	8,712-	33-
1991	6,804	2,722	40		0	2,722-	40-
1992							
1993	5,272	1,294	25		0	1,294-	25-
1994	17,264	3,287	19		0	3,287-	19-
1995	1,933		0	7,042	364	7,042	364
1996							
1997	9,118	2,246	25		0	2,246-	25-
1998	77,578	13,366	17		0	13,366-	17-
1999	25,104	43,085	172		0	43,085-	172-
2000	54,984		0		0		0
2001	11,465		0		0		0
2002	19,845		0		0		0
2003	14,275		0		0		0
2004							
2005	22,474		0		0		0
2006	207,980	1,219-	1-	407	0	1,626	1
2007	21,253		0	6	0	6	0
2008	33,925	10,776	32	329	1	10,447-	31-
2009		22,861		11,052		11,809-	
2010	4,197	7,255	173	2,643	63	4,612-	110-
2011		39,973		24,747		15,226-	
2012	119,427	2,560	2	153,571	129	151,011	126
2013	82,392	1,843	2		0	1,843-	2-
2014	47,698	5,504-	12-		0	5,504	12
2015	51,819	84,918	164	18,688	36	66,230-	128-
2016	255,145	76,186	30		0	76,186-	30-
2017	154,628	41,891	27	511	0	41,379-	27-
2018	83,430	99,067	119		0	99,067-	119-
2019	112,985	15,991	14		0	15,991-	14-
2020	4,429	26,380	596	7,436	168	18,944-	428-
2021	18,098		0		0		0
TOTAL	1,718,850	555,135	32	199,513	12	355,623-	21-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	19,177	4,788	25		0	4,788-	25-
84-86	8,156	3,131	38		0	3,131-	38-
85-87	40,464	10,121	25	10,609-	26-	20,730-	51-
86-88	54,117	13,788	25	10,609-	20-	24,396-	45-
87-89	55,147	13,159	24	8,973-	16-	22,132-	40-
88-90	25,836	7,297	28	1,636	6	5,662-	22-
89-91	14,084	4,384	31	1,636	12	2,748-	20-
90-92	11,030	3,811	35		0	3,811-	35-
91-93	4,025	1,339	33		0	1,339-	33-
92-94	7,512	1,527	20		0	1,527-	20-
93-95	8,156	1,527	19	2,347	29	820	10
94-96	6,399	1,096	17	2,347	37	1,252	20
95-97	3,684	749	20	2,347	64	1,599	43
96-98	28,899	5,204	18		0	5,204-	18-
97-99	37,266	19,566	53		0	19,566-	53-
98-00	52,555	18,817	36		0	18,817-	36-
99-01	30,518	14,362	47		0	14,362-	47-
00-02	28,765		0		0		0
01-03	15,195		0		0		0
02-04	11,373		0		0		0
03-05	12,250		0		0		0
04-06	76,818	406-	1-	136	0	542	1
05-07	83,902	406-	0	138	0	544	1
06-08	87,719	3,186	4	248	0	2,938-	3-
07-09	18,393	11,212	61	3,796	21	7,417-	40-
08-10	12,707	13,631	107	4,675	37	8,956-	70-
09-11	1,399	23,363		12,814	916	10,549-	754-
10-12	41,208	16,596	40	60,320	146	43,724	106
11-13	67,273	14,792	22	59,439	88	44,647	66
12-14	83,172	367-	0	51,190	62	51,557	62
13-15	60,636	27,086	45	6,229	10	20,856-	34-
14-16	118,221	51,867	44	6,229	5	45,637-	39-
15-17	153,864	67,665	44	6,400	4	61,265-	40-
16-18	164,401	72,381	44	170	0	72,211-	44-
17-19	117,014	52,316	45	170	0	52,146-	45-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	66,948	47,146	70	2,479	4	44,668-	67-
19-21	45,171	14,124	31	2,479	5	11,645-	26-
FIVE-YEAR AVERAGE							
17-21	74,714	36,666	49	1,589	2	35,076-	47-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	406,954	88,856	22	260,647	64	171,791	42
1984	347,555	107,234	31	179,060	52	71,826	21
1985	207,925	87,452	42	125,051	60	37,599	18
1986	255,441	136,943	54	97,123	38	39,820-	16-
1987	820,355	187,449	23	237,854	29	50,405	6
1988	793,522	216,863	27	189,059	24	27,804-	4-
1989	351,587	84,711	24	256,520	73	171,809	49
1990	119,621	39,646	33	96,649	81	57,003	48
1991	653,121	262,731	40	109,065	17	153,666-	24-
1992	52,142	23,113	44	123,824	237	100,711	193
1993	230,035	56,476	25	306,263	133	249,787	109
1994	905,282	172,358	19	275,433	30	103,075	11
1995	640,315	138,016	22	150,779	24	12,763	2
1996	313,128	71,865	23	79,896	26	8,031	3
1997	1,263,920	311,299	25	135,655	11	175,644-	14-
1998	1,810,877	311,997	17	128,242	7	183,755-	10-
1999	833,837	134,383	16	189,891	23	55,509	7
2000	433,469	194,376	45	162,507	37	31,869-	7-
2001	199,541	171,788	86	135,462	68	36,327-	18-
2002	830,271	127,171	15	120,804	15	6,367-	1-
2003	577,119	162,114	28	139,112	24	23,002-	4-
2004	171,161	102,251	60	116,498	68	14,247	8
2005	886,336	39,987	5	48,488	5	8,502	1
2006	676,720	142,389	21	205,402	30	63,013	9
2007	568,908	47,993	8	118,520	21	70,527	12
2008	459,094	95,938	21	99,609	22	3,671	1
2009	465,752	95,246	20	185,628	40	90,382	19
2010	969,057	135,205	14	121,762	13	13,443-	1-
2011	2,542,957	315,961	12	171,265	7	144,695-	6-
2012	1,949,860	158,474	8	213,420	11	54,946	3
2013	1,660,668	41,464	2		0	41,464-	2-
2014	709,593	122,669-	17-	10,343	1	133,013	19
2015	563,512	911,366	162	181,590	32	729,776-	130-
2016	2,851,616	1,802,674	63	50,363	2	1,752,311-	61-
2017	2,399,757	94,438	4	64,116	3	30,322-	1-
2018	1,909,532	165,819	9	74,323	4	91,496-	5-
2019	690,631	372,496	54	152,177	22	220,319-	32-
2020	297,345	178,560	60	137,183	46	41,377-	14-
2021	792,232	65,593	8	15,843	2	49,751-	6-
TOTAL	32,610,748	7,730,026	24	5,465,426	17	2,264,600-	7-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	320,811	94,514	29	188,253	59	93,739	29
84-86	270,307	110,543	41	133,745	49	23,202	9
85-87	427,907	137,281	32	153,343	36	16,061	4
86-88	623,106	180,418	29	174,679	28	5,740-	1-
87-89	655,155	163,008	25	227,811	35	64,803	10
88-90	421,577	113,740	27	180,743	43	67,003	16
89-91	374,776	129,029	34	154,078	41	25,049	7
90-92	274,961	108,497	39	109,846	40	1,349	0
91-93	311,766	114,107	37	179,717	58	65,611	21
92-94	395,820	83,982	21	235,173	59	151,191	38
93-95	591,877	122,283	21	244,158	41	121,875	21
94-96	619,575	127,413	21	168,703	27	41,290	7
95-97	739,121	173,727	24	122,110	17	51,617-	7-
96-98	1,129,308	231,720	21	114,598	10	117,123-	10-
97-99	1,302,878	252,560	19	151,263	12	101,297-	8-
98-00	1,026,061	213,585	21	160,214	16	53,372-	5-
99-01	488,949	166,849	34	162,620	33	4,229-	1-
00-02	487,760	164,445	34	139,591	29	24,854-	5-
01-03	535,644	153,691	29	131,792	25	21,899-	4-
02-04	526,184	130,512	25	125,471	24	5,041-	1-
03-05	544,872	101,450	19	101,366	19	85-	0
04-06	578,072	94,876	16	123,463	21	28,587	5
05-07	710,654	76,790	11	124,137	17	47,347	7
06-08	568,240	95,440	17	141,177	25	45,737	8
07-09	497,918	79,726	16	134,586	27	54,860	11
08-10	631,301	108,796	17	135,666	21	26,870	4
09-11	1,325,922	182,137	14	159,552	12	22,586-	2-
10-12	1,820,625	203,213	11	168,816	9	34,398-	2-
11-13	2,051,162	171,966	8	128,228	6	43,738-	2-
12-14	1,440,040	25,756	2	74,588	5	48,832	3
13-15	977,924	276,720	28	63,978	7	212,742-	22-
14-16	1,374,907	863,790	63	80,765	6	783,025-	57-
15-17	1,938,295	936,159	48	98,690	5	837,470-	43-
16-18	2,386,968	687,644	29	62,934	3	624,709-	26-
17-19	1,666,640	210,918	13	96,872	6	114,046-	7-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	965,836	238,958	25	121,228	13	117,731-	12-
19-21	593,403	205,550	35	101,734	17	103,816-	17-
FIVE-YEAR AVERAGE							
17-21	1,217,900	175,381	14	88,728	7	86,653-	7-



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	374,004	82,563	22	257,969	69	175,406	47
1984	505,698	155,953	31	291,573	58	135,620	27
1985	524,189	220,471	42	218,113	42	2,358-	0
1986	642,572	345,961	54	219,709	34	126,252-	20-
1987	442,355	101,141	23	297,580	67	196,439	44
1988	443,166	121,116	27	112,589	25	8,527-	2-
1989	319,768	59,984	19	178,482	56	118,498	37
1990	356,153	118,039	33	160,152	45	42,113	12
1991	350,257	140,144	40	93,255	27	46,889-	13-
1992	366,017	162,243	44	173,192	47	10,949	3
1993	370,646	90,997	25	237,734	64	146,737	40
1994	436,978	83,197	19	240,938	55	157,741	36
1995	601,568	129,665	22	333,351	55	203,686	34
1996	887,940	203,787	23	226,563	26	22,776	3
1997	829,253	204,242	25	216,465	26	12,223	1
1998	770,737	132,791	17	349,964	45	217,173	28
1999	730,838	202,595	28	321,996	44	119,401	16
2000	670,237	329,601	49	275,561	41	54,040-	8-
2001	306,069-	291,299	95-	229,700	75-	61,599-	20
2002	96,675	215,642	223	204,845	212	10,796-	11-
2003	130,002	274,894	211	235,889	181	39,004-	30-
2004	146,301	87,538	60	99,735	68	12,197	8
2005	121,328	286,651	236	59,885	49	226,766-	187-
2006	447,952	596,167	133	186,671	42	409,496-	91-
2007	245,704	466,606	190	177,048	72	289,558-	118-
2008	294,588	1,113,938	378	177,066	60	936,872-	318-
2009	226,413	1,364,944	603	188,974	83	1,175,970-	519-
2010	312,503	810,100	259	255,801	82	554,299-	177-
2011	494,267	1,980,755	401	263,224	53	1,717,532-	347-
2012	1,551,487	1,402,781	90	74,766	5	1,328,016-	86-
2013	1,063,036	1,296,893	122	9,738	1	1,287,155-	121-
2014	1,339,893	1,586,086	118	7,310	1	1,578,776-	118-
2015	710,655	1,876,947	264	30,068	4	1,846,879-	260-
2016	522,626	146,287	28		0	146,287-	28-
2017	1,253,983	339,035	27	17,625	1	321,409-	26-
2018	1,525,305	1,434,391	94	3,822	0	1,430,570-	94-
2019	1,422,788	563,089	40	12,076	1	551,013-	39-
2020	1,270,839	311,060	24	727	0	310,333-	24-
2021	1,512,289	683,507	45	1,086	0	682,421-	45-
TOTAL	24,004,942	20,013,099	83	6,441,241	27	13,571,858-	57-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	467,964	152,996	33	255,885	55	102,889	22
84-86	557,486	240,795	43	243,132	44	2,337	0
85-87	536,372	222,524	41	245,134	46	22,610	4
86-88	509,364	189,406	37	209,959	41	20,553	4
87-89	401,763	94,080	23	196,217	49	102,137	25
88-90	373,029	99,713	27	150,408	40	50,695	14
89-91	342,059	106,056	31	143,963	42	37,907	11
90-92	357,476	140,142	39	142,200	40	2,058	1
91-93	362,307	131,128	36	168,060	46	36,932	10
92-94	391,214	112,146	29	217,288	56	105,142	27
93-95	469,731	101,286	22	270,674	58	169,388	36
94-96	642,162	138,883	22	266,951	42	128,068	20
95-97	772,920	179,231	23	258,793	33	79,562	10
96-98	829,310	180,273	22	264,331	32	84,057	10
97-99	776,943	179,876	23	296,142	38	116,266	15
98-00	723,937	221,662	31	315,840	44	94,178	13
99-01	365,002	274,498	75	275,752	76	1,254	0
00-02	153,614	278,847	182	236,702	154	42,145-	27-
01-03	26,464-	260,611	985-	223,478	844-	37,133-	140-
02-04	124,326	192,691	155	180,157	145	12,535-	10-
03-05	132,544	216,361	163	131,836	99	84,524-	64-
04-06	238,527	323,452	136	115,430	48	208,022-	87-
05-07	271,662	449,808	166	141,201	52	308,607-	114-
06-08	329,415	725,570	220	180,262	55	545,308-	166-
07-09	255,569	981,829	384	181,029	71	800,800-	313-
08-10	277,835	1,096,327	395	207,280	75	889,047-	320-
09-11	344,394	1,385,266	402	235,999	69	1,149,267-	334-
10-12	786,086	1,397,879	178	197,930	25	1,199,949-	153-
11-13	1,036,263	1,560,143	151	115,909	11	1,444,234-	139-
12-14	1,318,139	1,428,587	108	30,605	2	1,397,982-	106-
13-15	1,037,861	1,586,642	153	15,705	2	1,570,937-	151-
14-16	857,725	1,203,106	140	12,459	1	1,190,647-	139-
15-17	829,088	787,423	95	15,898	2	771,525-	93-
16-18	1,100,638	639,904	58	7,149	1	632,755-	57-
17-19	1,400,692	778,838	56	11,174	1	767,664-	55-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	1,406,311	769,514	55	5,541	0	763,972-	54-
19-21	1,401,972	519,219	37	4,630	0	514,589-	37-
FIVE-YEAR AVERAGE							
17-21	1,397,041	666,216	48	7,067	1	659,149-	47-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	163,575	35,680	22	100,137	61	64,457	39
1984	243,384	75,098	31	191,873	79	116,775	48
1985	259,604	109,188	42	157,401	61	48,213	19
1986	551,745	297,311	54	170,466	31	126,845-	23-
1987	362,824	82,936	23	235,296	65	152,360	42
1988	412,947	112,863	27	197,409	48	84,546	20
1989	360,920	67,703	19	233,186	65	165,483	46
1990	422,372	139,986	33	191,891	45	51,905	12
1991	306,712	122,721	40	159,449	52	36,728	12
1992	164,949	73,116	44	107,573	65	34,457	21
1993	223,354	54,836	25	233,101	104	178,265	80
1994	198,925	37,874	19	286,804	144	248,930	125
1995	191,011	41,171	22	321,185	168	280,014	147
1996	209,830	48,157	23	53,539	26	5,382	3
1997	305,524	75,250	25	217,874	71	142,624	47
1998	337,431	58,136	17	232,208	69	174,072	52
1999	491,689	137,601	28	308,574	63	170,973	35
2000	303,173	315,862	104	264,074	87	51,788-	17-
2001	136,226	279,156	205	220,125	162	59,031-	43-
2002	125,367	206,653	165	196,306	157	10,346-	8-
2003	150,569	263,435	175	226,056	150	37,379-	25-
2004	127,427	76,262	60	86,888	68	10,626	8
2005	59,925	168,646	281	58,793	98	109,853-	183-
2006	312,278	400,030	128	116,061	37	283,970-	91-
2007	152,704	380,009	249	169,155	111	210,854-	138-
2008	293,842	874,044	297	233,884	80	640,161-	218-
2009	244,866	967,898	395	170,316	70	797,582-	326-
2010	563,810	1,234,180	219	226,267	40	1,007,913-	179-
2011	499,424	1,271,181	255	320,946	64	950,235-	190-
2012	427,073	453,643-	106-	38,649	9	492,292	115
2013	372	363,780		8,352		355,428-	
2014	204,213	623,617	305	27,575	14	596,043-	292-
2015	72,499	1,267,057		35,624	49	1,231,433-	
2016	224,562	139,002	62		0	139,002-	62-
2017	168,114	261,924	156	26,939	16	234,984-	140-
2018	126,202	245,480	195	48	0	245,433-	194-
2019	116,166	369,034	318	40,606	35	328,428-	283-
2020	96,581	205,850	213	727	1	205,123-	212-
2021	114,645	226,620	198	136	0	226,485-	198-
TOTAL	9,726,835	11,255,704	116	5,865,491	60	5,390,213-	55-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	222,188	73,322	33	149,804	67	76,482	34
84-86	351,578	160,532	46	173,247	49	12,714	4
85-87	391,391	163,145	42	187,721	48	24,576	6
86-88	442,505	164,370	37	201,057	45	36,687	8
87-89	378,897	87,834	23	221,964	59	134,130	35
88-90	398,746	106,851	27	207,495	52	100,645	25
89-91	363,335	110,137	30	194,842	54	84,705	23
90-92	298,011	111,941	38	152,971	51	41,030	14
91-93	231,672	83,558	36	166,708	72	83,150	36
92-94	195,743	55,275	28	209,159	107	153,884	79
93-95	204,430	44,627	22	280,363	137	235,736	115
94-96	199,922	42,401	21	220,509	110	178,109	89
95-97	235,455	54,859	23	197,533	84	142,673	61
96-98	284,262	60,514	21	167,874	59	107,359	38
97-99	378,215	90,329	24	252,885	67	162,556	43
98-00	377,431	170,533	45	268,285	71	97,752	26
99-01	310,363	244,206	79	264,258	85	20,051	6
00-02	188,255	267,223	142	226,835	120	40,388-	21-
01-03	137,387	249,748	182	214,162	156	35,585-	26-
02-04	134,454	182,116	135	169,750	126	12,366-	9-
03-05	112,640	169,448	150	123,912	110	45,535-	40-
04-06	166,543	214,979	129	87,247	52	127,732-	77-
05-07	174,969	316,228	181	114,669	66	201,559-	115-
06-08	252,941	551,361	218	173,033	68	378,328-	150-
07-09	230,471	740,650	321	191,118	83	549,532-	238-
08-10	367,506	1,025,374	279	210,156	57	815,218-	222-
09-11	436,033	1,157,753	266	239,177	55	918,576-	211-
10-12	496,769	683,906	138	195,288	39	488,619-	98-
11-13	308,957	393,773	127	122,649	40	271,124-	88-
12-14	210,553	177,918	85	24,859	12	153,060-	73-
13-15	92,362	751,485	814	23,850	26	727,635-	788-
14-16	167,092	676,559	405	21,066	13	655,493-	392-
15-17	155,059	555,994	359	20,854	13	535,140-	345-
16-18	172,960	215,469	125	8,996	5	206,473-	119-
17-19	136,828	292,146	214	22,531	16	269,615-	197-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	112,983	273,455	242	13,793	12	259,661-	230-
19-21	109,131	267,168	245	13,823	13	253,345-	232-
FIVE-YEAR AVERAGE							
17-21	124,342	261,782	211	13,691	11	248,091-	200-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNTS 366.00 AND 367.00 UNDERGROUND CONDUIT, CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	21,661	26,138	121	189,828	876	163,690	756
1984	340,978	105,172	31	14,944	4	90,228-	26-
1985	326,613	137,371	42	18,096	6	119,275-	37-
1986	387,549	207,216	53	26,261	7	180,955-	47-
1987	275,999	63,382	23	45,070	16	18,312-	7-
1988	270,564	73,969	27	10,191	4	63,778-	24-
1989	637,197	119,529	19	30,840	5	88,689-	14-
1990	405,261	134,316	33	18,614	5	115,702-	29-
1991	440,248	176,151	40	19,732	4	156,419-	36-
1992	849,221	376,430	44	42,598	5	333,832-	39-
1993	938,848	230,497	25	83,909	9	146,588-	16-
1994	2,691,246	512,390	19	126,441	5	385,949-	14-
1995	1,548,015	333,667	22	122,661	8	211,006-	14-
1996	1,422,577	326,489	23	362,979	26	36,490	3
1997	1,149,848	283,204	25	78,293	7	204,911-	18-
1998	1,515,425	261,093	17	96,715	6	164,378-	11-
1999	2,267,633	226,617	10	112,607	5	114,010-	5-
2000	546,679	115,266	21	96,368	18	18,899-	3-
2001	277,497	101,872	37	80,330	29	21,542-	8-
2002	373,819	75,413	20	71,637	19	3,776-	1-
2003	365,379	96,134	26	82,494	23	13,640-	4-
2004	419,860	251,186	60	286,184	68	34,999	8
2005	268,987	167,199	62	82,323	31	84,876-	32-
2006	789,980	372,784	47	190,956	24	181,828-	23-
2007	605,184	276,957	46	154,026	25	122,931-	20-
2008	625,378	323,800	52	148,358	24	175,443-	28-
2009	558,615	358,470	64	143,571	26	214,899-	38-
2010	548,810	242,442	44	75,008	14	167,434-	31-
2011	500,083	457,584	92	808,528	162	350,944	70
2012	813,009	256,542	32	129,442	16	127,100-	16-
2013	538,482	249,983	46	1,107	0	248,876-	46-
2014	395,816	236,724	60	2	0	236,722-	60-
2015	202,777	1,062,849	524	21,097	10	1,041,752-	514-
2016	240,914	1,173,009	487		0	1,173,009-	487-
2017	686,535	79,756	12		0	79,756-	12-
2018	384,761	53,410	14		0	53,410-	14-
2019	220,166	94,233	43	133	0	94,100-	43-
2020	308,307	50,793	16		0	50,793-	16-
2021	300,457	78,061	26		0	78,061-	26-
TOTAL	25,460,380	9,768,098	38	3,771,342	15	5,996,756-	24-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNTS 366.00 AND 367.00 UNDERGROUND CONDUIT, CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	229,751	89,560	39	74,289	32	15,271-	7-
84-86	351,713	149,920	43	19,767	6	130,153-	37-
85-87	330,054	135,990	41	29,809	9	106,181-	32-
86-88	311,371	114,856	37	27,174	9	87,682-	28-
87-89	394,587	85,627	22	28,700	7	56,926-	14-
88-90	437,674	109,271	25	19,882	5	89,390-	20-
89-91	494,235	143,332	29	23,062	5	120,270-	24-
90-92	564,910	228,966	41	26,981	5	201,984-	36-
91-93	742,772	261,026	35	48,746	7	212,280-	29-
92-94	1,493,105	373,106	25	84,316	6	288,790-	19-
93-95	1,726,036	358,851	21	111,004	6	247,848-	14-
94-96	1,887,279	390,849	21	204,027	11	186,822-	10-
95-97	1,373,480	314,453	23	187,978	14	126,476-	9-
96-98	1,362,617	290,262	21	179,329	13	110,933-	8-
97-99	1,644,302	256,971	16	95,872	6	161,100-	10-
98-00	1,443,246	200,992	14	101,896	7	99,096-	7-
99-01	1,030,603	147,918	14	96,435	9	51,484-	5-
00-02	399,332	97,517	24	82,778	21	14,739-	4-
01-03	338,898	91,140	27	78,154	23	12,986-	4-
02-04	386,353	140,911	36	146,772	38	5,861	2
03-05	351,409	171,506	49	150,334	43	21,173-	6-
04-06	492,942	263,723	53	186,488	38	77,235-	16-
05-07	554,717	272,314	49	142,435	26	129,879-	23-
06-08	673,514	324,514	48	164,447	24	160,067-	24-
07-09	596,392	319,742	54	148,652	25	171,091-	29-
08-10	577,601	308,237	53	122,312	21	185,925-	32-
09-11	535,836	352,832	66	342,369	64	10,463-	2-
10-12	620,634	318,856	51	337,659	54	18,803	3
11-13	617,191	321,370	52	313,025	51	8,344-	1-
12-14	582,436	247,750	43	43,517	7	204,233-	35-
13-15	379,025	516,519	136	7,402	2	509,117-	134-
14-16	279,836	824,194	295	7,033	3	817,161-	292-
15-17	376,742	771,871	205	7,032	2	764,839-	203-
16-18	437,403	435,392	100		0	435,392-	100-
17-19	430,487	75,800	18	44	0	75,755-	18-



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNTS 366.00 AND 367.00 UNDERGROUND CONDUIT, CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	304,411	66,145	22	44	0	66,101-	22-
19-21	276,310	74,363	27	44	0	74,318-	27-
FIVE-YEAR AVERAGE							
17-21	380,045	71,251	19	27	0	71,224-	19-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	552,785	120,665	22	66,798	12	53,867-	10-
1984	842,194	259,750	31	188,066	22	71,684-	9-
1985	573,594	241,250	42	170,605	30	70,645-	12-
1986	1,041,100	560,385	54	193,221	19	367,164-	35-
1987	617,403	140,924	23	73,002	12	67,922-	11-
1988	604,312	165,207	27	80,085	13	85,122-	14-
1989	627,212	117,655	19	249,033	40	131,378	21
1990	523,294	173,435	33	73,822	14	99,613-	19-
1991	600,628	240,321	40	51,513	9	188,808-	31-
1992	745,819	330,596	44	26,651	4	303,945-	41-
1993	724,649	177,909	25	36,395	5	141,514-	20-
1994	588,290	112,005	19	54,859	9	57,146-	10-
1995	775,265	167,104	22	452,923	58	285,819	37
1996	714,361	163,950	23	182,273	26	18,323	3
1997	893,941	220,175	25	235,485	26	15,310	2
1998	850,524	146,537	17	74,759	9	71,778-	8-
1999	714,259	99,557	14	310,693	43	211,136	30
2000	998,381	318,031	32	265,888	27	52,143-	5-
2001	836,857	281,073	34	221,637	26	59,437-	7-
2002	533,011	208,072	39	197,654	37	10,417-	2-
2003	617,809	265,244	43	227,609	37	37,635-	6-
2004	752,143	449,706	60	512,365	68	62,659	8
2005	898,859	16,979-	2-	19,096	2	36,075	4
2006	1,423,953	80,863-	6-	19,541	1	100,404	7
2007	1,249,685	294,653-	24-	44,778	4	339,431	27
2008	1,395,472	66,154-	5-	24,337	2	90,491	6
2009	2,091,011	354,591	17	37,280	2	317,312-	15-
2010	1,944,379	493,691	25	85,850	4	407,841-	21-
2011	2,970,698	40,168-	1-	48,056	2	88,224	3
2012	3,356,824	396,162-	12-	42,894	1	439,056	13
2013	1,938,563	92,323-	5-	2,985	0	95,309	5
2014	134,901	3,968-	3-		0	3,968	3
2015	132,263	318,080	240	4,797	4	313,283-	237-
2016	123,226	685,830	557		0	685,830-	557-
2017	212,726	42,570	20	19,349	9	23,221-	11-
2018	272,196	73,694	27	194	0	73,500-	27-
2019	190,179	186,562	98	10,046	5	176,515-	93-
2020	157,661	1,219	1		0	1,219-	1-
2021	203,249	183,074	90	874,281	430	691,207	340
TOTAL	34,423,676	6,307,590	18	5,178,820	15	1,128,770-	3-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	656,191	207,222	32	141,823	22	65,399-	10-
84-86	818,963	353,795	43	183,964	22	169,831-	21-
85-87	744,032	314,186	42	145,609	20	168,577-	23-
86-88	754,272	288,839	38	115,436	15	173,403-	23-
87-89	616,309	141,262	23	134,040	22	7,222-	1-
88-90	584,939	152,099	26	134,313	23	17,786-	3-
89-91	583,711	177,137	30	124,789	21	52,348-	9-
90-92	623,247	248,117	40	50,662	8	197,455-	32-
91-93	690,365	249,609	36	38,186	6	211,422-	31-
92-94	686,253	206,837	30	39,302	6	167,535-	24-
93-95	696,068	152,339	22	181,392	26	29,053	4
94-96	692,639	147,686	21	230,018	33	82,332	12
95-97	794,523	183,743	23	290,227	37	106,484	13
96-98	819,609	176,887	22	164,172	20	12,715-	2-
97-99	819,575	155,423	19	206,979	25	51,556	6
98-00	854,388	188,042	22	217,113	25	29,072	3
99-01	849,832	232,887	27	266,073	31	33,185	4
00-02	789,416	269,059	34	228,393	29	40,666-	5-
01-03	662,559	251,463	38	215,633	33	35,830-	5-
02-04	634,321	307,674	49	312,543	49	4,869	1
03-05	756,270	232,657	31	253,023	33	20,366	3
04-06	1,024,985	117,288	11	183,667	18	66,379	6
05-07	1,190,832	130,832-	11-	27,805	2	158,637	13
06-08	1,356,370	147,224-	11-	29,552	2	176,775	13
07-09	1,578,723	2,072-	0	35,465	2	37,537	2
08-10	1,810,287	260,709	14	49,155	3	211,554-	12-
09-11	2,335,363	269,371	12	57,062	2	212,310-	9-
10-12	2,757,300	19,120	1	58,933	2	39,813	1
11-13	2,755,362	176,218-	6-	31,312	1	207,529	8
12-14	1,810,096	164,151-	9-	15,293	1	179,444	10
13-15	735,242	73,930	10	2,594	0	71,335-	10-
14-16	130,130	333,314	256	1,599	1	331,715-	255-
15-17	156,072	348,827	224	8,049	5	340,778-	218-
16-18	202,716	267,364	132	6,514	3	260,850-	129-
17-19	225,034	100,942	45	9,863	4	91,079-	40-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
18-20	206,678	87,158	42	3,413	2	83,745-	41-	
19-21	183,696	123,618	67	294,776	160	171,158	93	
FIVE-YEAR AVERAGE								
17-21	207,202	97,424	47	180,774	87	83,351	40	

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNTS 369.10, 369.20 AND 369.30 UNDERGROUND AND OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	88,578	19,434	22	10,796	12	8,638-	10-
1984	94,280	29,043	31	4,868	5	24,175-	26-
1985	117,469	49,406	42	4,990	4	44,416-	38-
1986	111,532	59,462	53	18,583	17	40,879-	37-
1987	129,889	29,668	23	20,939	16	8,729-	7-
1988	128,304	35,074	27	3,935	3	31,139-	24-
1989	303,351	56,904	19	3,207	1	53,697-	18-
1990	147,439	48,865	33	87,822	60	38,957	26
1991	63,490	25,403	40	4,149	7	21,254-	33-
1992	83,581	37,048	44	22,807	27	14,241-	17-
1993	52,749	12,950	25	59,271	112	46,321	88
1994	66,361	12,635	19	32,299	49	19,664	30
1995	63,584	13,705	22	96,170	151	82,465	130
1996	105,424	24,195	23	26,900	26	2,705	3
1997	113,339	27,915	25	71,350	63	43,435	38
1998	196,924	33,928	17	38,855	20	4,927	3
1999	135,292	82,917	61	96,217	71	13,300	10
2000	96,211	98,490	102	82,342	86	16,148-	17-
2001	59,445	87,045	146	68,638	115	18,407-	31-
2002	63,820	64,437	101	61,211	96	3,226-	5-
2003	79,697	82,142	103	70,487	88	11,655-	15-
2004	78,561	46,989	60	53,536	68	6,547	8
2005	89,912	223,399	248	83,844	93	139,555-	155-
2006	142,244	196,928	138	101,137	71	95,791-	67-
2007	130,868	191,748	147	108,433	83	83,315-	64-
2008	101,423	278,992	275	68,172	67	210,820-	208-
2009	76,668	257,495	336	50,942	66	206,553-	269-
2010	83,212	210,961	254	117,312	141	93,650-	113-
2011	74,876	173,099	231	178,769	239	5,670	8
2012	91,206	121,400	133	11,986	13	109,415-	120-
2013	6,504	56,638	871	161	2	56,477-	868-
2014	49,347	183,934	373		0	183,934-	373-
2015	50,621	84,475	167	1,093	2	83,381-	165-
2016	72,338	1,247	2		0	1,247-	2-
2017	48,412	2,908	6	3,159	7	250	1
2018	47,102	194	0		0	194-	0
2019	41,267	2,459	6		0	2,459-	6-
2020	63,421	1,092	2		0	1,092-	2-
2021	121,631	4,379	4		0	4,379-	4-
TOTAL	3,670,373	2,969,002	81	1,664,379	45	1,304,624-	36-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNTS 369.10, 369.20 AND 369.30 UNDERGROUND AND OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	100,109	32,628	33	6,885	7	25,743-	26-
84-86	107,760	45,970	43	9,480	9	36,490-	34-
85-87	119,630	46,179	39	14,837	12	31,341-	26-
86-88	123,242	41,401	34	14,486	12	26,916-	22-
87-89	187,181	40,549	22	9,360	5	31,188-	17-
88-90	193,031	46,948	24	31,655	16	15,293-	8-
89-91	171,427	43,724	26	31,726	19	11,998-	7-
90-92	98,170	37,105	38	38,259	39	1,154	1
91-93	66,607	25,134	38	28,742	43	3,609	5
92-94	67,564	20,878	31	38,126	56	17,248	26
93-95	60,898	13,097	22	62,580	103	49,483	81
94-96	78,457	16,845	21	51,790	66	34,945	45
95-97	94,116	21,938	23	64,807	69	42,868	46
96-98	138,562	28,679	21	45,702	33	17,022	12
97-99	148,518	48,253	32	68,807	46	20,554	14
98-00	142,809	71,778	50	72,471	51	693	0
99-01	96,983	89,484	92	82,399	85	7,085-	7-
00-02	73,159	83,324	114	70,730	97	12,594-	17-
01-03	67,654	77,875	115	66,779	99	11,096-	16-
02-04	74,026	64,523	87	61,745	83	2,778-	4-
03-05	82,723	117,510	142	69,289	84	48,221-	58-
04-06	103,572	155,772	150	79,506	77	76,266-	74-
05-07	121,008	204,025	169	97,804	81	106,220-	88-
06-08	124,845	222,556	178	92,580	74	129,975-	104-
07-09	102,987	242,745	236	75,849	74	166,896-	162-
08-10	87,101	249,149	286	78,808	90	170,341-	196-
09-11	78,252	213,852	273	115,674	148	98,178-	125-
10-12	83,098	168,487	203	102,689	124	65,798-	79-
11-13	57,528	117,046	203	63,639	111	53,407-	93-
12-14	49,019	120,658	246	4,049	8	116,609-	238-
13-15	35,491	108,349	305	418	1	107,931-	304-
14-16	57,435	89,885	156	364	1	89,521-	156-
15-17	57,123	29,543	52	1,417	2	28,126-	49-
16-18	55,950	1,450	3	1,053	2	397-	1-
17-19	45,594	1,854	4	1,053	2	801-	2-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNTS 369.10, 369.20 AND 369.30 UNDERGROUND AND OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	50,597	1,248	2		0	1,248-	2-
19-21	75,440	2,643	4		0	2,643-	4-
FIVE-YEAR AVERAGE							
17-21	64,367	2,207	3	632	1	1,575-	2-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNTS 370.10, 370.30 AND 370.40 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	496,701	108,425	22	11,254	2	97,171-	20-
1984	123,787	38,151	31	6,734	5	31,417-	25-
1985	38,195	16,064	42	16-	0	16,080-	42-
1986	366,801		0	5,865	2	5,865	2
1987	104,873		0	3,394	3	3,394	3
1988	78,770		0	3,602	5	3,602	5
1989	43,545	8,168	19	4,029	9	4,139-	10-
1990	56,298	18,659	33	5,344	9	13,315-	24-
1991	31,467	12,591	40	2,798	9	9,793-	31-
1992	148	66	45	491	332	425	287
1993	127	31	24	475	374	444	350
1994	19	4	21	4,486		4,482	
1995	267,982	57,762	22	45,907	17	11,855-	4-
1996	366,547	84,125	23	93,527	26	9,402	3
1997	199,959	49,249	25	31,901	16	17,348-	9-
1998	204,169	35,176	17	9,661	5	25,515-	12-
1999	576,124	23,781	4	42,104	7	18,323	3
2000	600,705	43,098	7	36,032	6	7,066-	1-
2001	404,457	38,090	9	30,035	7	8,055-	2-
2002	318,412	28,197	9	26,785	8	1,412-	0
2003	403,219	35,945	9	30,845	8	5,100-	1-
2004	368,406	220,335	60	251,035	68	30,700	8
2005	2,664,407	5,543-	0		0	5,543	0
2006	1,906,944	14,941	1		0	14,941-	1-
2007	2,421,734	7,761-	0	762	0	8,523	0
2008	489,066	76,904	16	101,157	21	24,253	5
2009	939,786	868	0	6,833	1	5,965	1
2010	300,610		0		0		0
2011	1,033,158	2,624-	0	9,177	1	11,801	1
2012	606,236	6,424	1		0	6,424-	1-
2013	661,148	4,680	1		0	4,680-	1-
2014	769,440	13,759-	2-	1	0	13,760	2
2015	42,081	90,127	214	1,723	4	88,404-	210-
2016	78,259	189,215	242		0	189,215-	242-
2017	2,531,874		0		0		0
2018	831,066		0		0		0
2019	15,567,087	210-	0		0	210	0
2020	12,365,355		0		0		0
2021	298,687	43,535-	15-		0	43,535	15
TOTAL	48,557,649	1,127,644	2	765,942	2	361,702-	1-



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNTS 370.10, 370.30 AND 370.40 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	219,561	54,213	25	5,991	3	48,223-	22-
84-86	176,261	18,072	10	4,194	2	13,877-	8-
85-87	169,956	5,355	3	3,081	2	2,274-	1-
86-88	183,481		0	4,287	2	4,287	2
87-89	75,729	2,723	4	3,675	5	952	1
88-90	59,538	8,942	15	4,325	7	4,617-	8-
89-91	43,770	13,139	30	4,057	9	9,082-	21-
90-92	29,304	10,439	36	2,878	10	7,561-	26-
91-93	10,581	4,229	40	1,255	12	2,975-	28-
92-94	98	34	34	1,817		1,784	
93-95	89,376	19,266	22	16,956	19	2,310-	3-
94-96	211,516	47,297	22	47,973	23	676	0
95-97	278,163	63,712	23	57,112	21	6,600-	2-
96-98	256,892	56,183	22	45,030	18	11,154-	4-
97-99	326,751	36,069	11	27,889	9	8,180-	3-
98-00	460,333	34,018	7	29,266	6	4,753-	1-
99-01	527,095	34,990	7	36,057	7	1,067	0
00-02	441,191	36,462	8	30,951	7	5,511-	1-
01-03	375,363	34,077	9	29,222	8	4,856-	1-
02-04	363,346	94,826	26	102,888	28	8,063	2
03-05	1,145,344	83,579	7	93,960	8	10,381	1
04-06	1,646,586	76,578	5	83,678	5	7,101	0
05-07	2,331,028	546	0	254	0	292-	0
06-08	1,605,915	28,028	2	33,973	2	5,945	0
07-09	1,283,529	23,337	2	36,251	3	12,914	1
08-10	576,487	25,924	4	35,997	6	10,073	2
09-11	757,851	585-	0	5,337	1	5,922	1
10-12	646,668	1,267	0	3,059	0	1,792	0
11-13	766,847	2,827	0	3,059	0	232	0
12-14	678,941	885-	0		0	885	0
13-15	490,890	27,016	6	575	0	26,441-	5-
14-16	296,593	88,528	30	575	0	87,953-	30-
15-17	884,071	93,114	11	574	0	92,540-	10-
16-18	1,147,066	63,072	5		0	63,072-	5-
17-19	6,310,009	70-	0		0	70	0

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNTS 370.10, 370.30 AND 370.40 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	9,587,836	70-	0		0	70	0
19-21	9,410,376	14,582-	0		0	14,582	0
FIVE-YEAR AVERAGE							
17-21	6,318,814	8,749-	0		0	8,749	0

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNTS 373.10, 373.20, 373.30, 373.40 AND 373.50 STREET LIGHTING AND SIGNAL  
SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	928,058	201,154	22	34,518	4	166,636-	18-
1984	270,823	83,519	31	16,593	6	66,926-	25-
1985	466,915	196,404	42	14,841	3	181,563-	39-
1986	353,680	191,000	54	14,929	4	176,071-	50-
1987	186,256	42,479	23	27,106	15	15,373-	8-
1988	100,778	27,586	27	21,850	22	5,736-	6-
1989	71,146	13,346	19	20,465	29	7,119	10
1990	81,080	26,872	33	24,361	30	2,511-	3-
1991	88,279	35,322	40	21,881	25	13,441-	15-
1992	90,559	40,141	44	31,464	35	8,677-	10-
1993	85,693	21,038	25	30,547	36	9,509	11
1994	133,446	25,411	19	37,239	28	11,828	9
1995	145,300	31,319	22	20,196	14	11,123-	8-
1996	94,240	21,628	23	24,046	26	2,418	3
1997	129,716	31,948	25	21,061	16	10,887-	8-
1998	98,349	16,944	17	47,409	48	30,465	31
1999	140,408	25,690	18	30,801	22	5,111	4
2000	101,174	31,528	31	26,359	26	5,169-	5-
2001	71,594	27,864	39	21,972	31	5,892-	8-
2002	73,730	20,627	28	19,595	27	1,033-	1-
2003	87,292	26,295	30	22,564	26	3,731-	4-
2004	64,238	38,462	60	43,821	68	5,359	8
2005	30,975	69,534	224	32,864	106	36,671-	118-
2006	217,118	132,311	61	25,823	12	106,488-	49-
2007	139,815	111,113	79	41,454	30	69,659-	50-
2008	89,849	94,127	105	9,829	11	84,298-	94-
2009	105,899	167,537	158	18,516	17	149,021-	141-
2010	78,012	108,628	139	32,827	42	75,801-	97-
2011	90,626	82,418	91	14,610	16	67,808-	75-
2012	118,828	70,125	59	2,080	2	68,045-	57-
2013	83,957	67,781	81	3,050	4	64,731-	77-
2014	121,568	59,265	49		0	59,265-	49-
2015	441,736	74,384	17		0	74,384-	17-
2016	1,363,099	504	0		0	504-	0
2017	3,130,688	1,321	0		0	1,321-	0
2018	1,447,568		0		0		0
2019	857,355	32,912	4		0	32,912-	4-
2020	703,381		0		0		0
2021	581,609	4,744	1		0	4,744-	1-
TOTAL	13,464,836	2,253,281	17	754,670	6	1,498,612-	11-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNTS 373.10, 373.20, 373.30, 373.40 AND 373.50 STREET LIGHTING AND SIGNAL  
SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
83-85	555,265	160,359	29	21,984	4	138,375-	25-	
84-86	363,806	156,974	43	15,454	4	141,520-	39-	
85-87	335,617	143,294	43	18,959	6	124,336-	37-	
86-88	213,571	87,022	41	21,295	10	65,727-	31-	
87-89	119,393	27,804	23	23,140	19	4,663-	4-	
88-90	84,335	22,601	27	22,225	26	376-	0	
89-91	80,168	25,180	31	22,236	28	2,944-	4-	
90-92	86,639	34,112	39	25,902	30	8,210-	9-	
91-93	88,177	32,167	36	27,964	32	4,203-	5-	
92-94	103,233	28,863	28	33,083	32	4,220	4	
93-95	121,480	25,923	21	29,327	24	3,405	3	
94-96	124,329	26,119	21	27,160	22	1,041	1	
95-97	123,085	28,298	23	21,768	18	6,531-	5-	
96-98	107,435	23,507	22	30,839	29	7,332	7	
97-99	122,825	24,861	20	33,090	27	8,230	7	
98-00	113,310	24,721	22	34,856	31	10,136	9	
99-01	104,392	28,361	27	26,377	25	1,983-	2-	
00-02	82,166	26,673	32	22,642	28	4,031-	5-	
01-03	77,539	24,929	32	21,377	28	3,552-	5-	
02-04	75,087	28,461	38	28,660	38	198	0	
03-05	60,835	44,764	74	33,083	54	11,681-	19-	
04-06	104,110	80,102	77	34,169	33	45,933-	44-	
05-07	129,302	104,319	81	33,380	26	70,939-	55-	
06-08	148,927	112,517	76	25,702	17	86,815-	58-	
07-09	111,854	124,259	111	23,266	21	100,993-	90-	
08-10	91,253	123,431	135	20,391	22	103,040-	113-	
09-11	91,512	119,528	131	21,984	24	97,543-	107-	
10-12	95,822	87,057	91	16,506	17	70,551-	74-	
11-13	97,804	73,442	75	6,580	7	66,862-	68-	
12-14	108,118	65,724	61	1,710	2	64,014-	59-	
13-15	215,753	67,143	31	1,017	0	66,127-	31-	
14-16	642,134	44,718	7		0	44,718-	7-	
15-17	1,645,174	25,403	2		0	25,403-	2-	
16-18	1,980,452	608	0		0	608-	0	
17-19	1,811,870	11,411	1		0	11,411-	1-	

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNTS 373.10, 373.20, 373.30, 373.40 AND 373.50 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	1,002,768	10,971	1		0	10,971-	1-
19-21	714,115	12,552	2		0	12,552-	2-
FIVE-YEAR AVERAGE							
17-21	1,344,120	7,795	1		0	7,795-	1-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	2,971		0		0		0
1984	10,275	786	8		0	786-	8-
1985	13,317	219	2	100	1	119-	1-
1986	5,247	1,578	30		0	1,578-	30-
1987	10,217	41	0		0	41-	0
1988	3,975	142	4		0	142-	4-
1989	316		0		0		0
1990							
1991	11,026		0		0		0
1992		21,748				21,748-	
1993		4,643				4,643-	
1994	24,156		0		0		0
1995	27,429		0		0		0
1996							
1997							
1998							
1999							
2000	98,971		0		0		0
2001	2,497		0		0		0
2002	27,309		0		0		0
2003	29,106		0		0		0
2004							
2005							
2006	3,038		0		0		0
2007							
2008	11,753		0		0		0
2009	1,290		0		0		0
2010	32,336		0		0		0
2011	21,099		0		0		0
2012	387	1,084	280		0	1,084-	280-
2013	25,548		0		0		0
2014	15,705		0		0		0
2015	49,559		0		0		0
2016	10,014	421	4		0	421-	4-
2017	3,750		0		0		0
2018	113,762	1,588	1		0	1,588-	1-
2019	88,896		0		0		0
2020	21,359		0		0		0
2021	96,760	14,035	15		0	14,035-	15-
TOTAL	762,067	46,286	6	100	0	46,185-	6-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	8,854	335	4	33	0	302-	3-
84-86	9,613	861	9	33	0	828-	9-
85-87	9,594	613	6	33	0	579-	6-
86-88	6,480	587	9		0	587-	9-
87-89	4,836	61	1		0	61-	1-
88-90	1,430	47	3		0	47-	3-
89-91	3,781		0		0		0
90-92	3,675	7,249	197		0	7,249-	197-
91-93	3,675	8,797	239		0	8,797-	239-
92-94	8,052	8,797	109		0	8,797-	109-
93-95	17,195	1,548	9		0	1,548-	9-
94-96	17,195		0		0		0
95-97	9,143		0		0		0
96-98							
97-99							
98-00	32,990		0		0		0
99-01	33,823		0		0		0
00-02	42,926		0		0		0
01-03	19,638		0		0		0
02-04	18,805		0		0		0
03-05	9,702		0		0		0
04-06	1,013		0		0		0
05-07	1,013		0		0		0
06-08	4,930		0		0		0
07-09	4,348		0		0		0
08-10	15,126		0		0		0
09-11	18,242		0		0		0
10-12	17,940	361	2		0	361-	2-
11-13	15,678	361	2		0	361-	2-
12-14	13,880	361	3		0	361-	3-
13-15	30,270		0		0		0
14-16	25,092	140	1		0	140-	1-
15-17	21,107	140	1		0	140-	1-
16-18	42,508	670	2		0	670-	2-
17-19	68,803	529	1		0	529-	1-

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	74,672	529	1		0	529-	1-
19-21	69,005	4,678	7		0	4,678-	7-
FIVE-YEAR AVERAGE							
17-21	64,905	3,125	5		0	3,125-	5-



**GAS PLANT**

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	6,228		0		0		0
2000	18,033		0		0		0
2001	1,458-		0		0		0
2002	1,146		0		0		0
2003	3,963		0		0		0
2004	4,222	694	16	46	1	648-	15-
2005							
2006	9,892	6,077-	61-		0	6,077	61
2007	2,594	1,984	77		0	1,984-	77-
2008		420				420-	
2009							
2010							
2011	64,480		0		0		0
2012	636		0		0		0
2013	21,897		0		0		0
2014	22,428		0		0		0
2015	3,710		0		0		0
2016	4,154		0		0		0
2017	13,775		0		0		0
2018	81,839		0		0		0
2019	3,034	5,583	184		0	5,583-	184-
2020	7,265		0		0		0
2021	16,331		0		0		0
TOTAL	284,169	2,604	1	46	0	2,558-	1-

THREE-YEAR MOVING AVERAGES

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

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	16,012		0		0		0
14-16	10,097		0		0		0
15-17	7,213		0		0		0
16-18	33,256		0		0		0
17-19	32,883	1,861	6		0	1,861-	6-
18-20	30,713	1,861	6		0	1,861-	6-
19-21	8,877	1,861	21		0	1,861-	21-
FIVE-YEAR AVERAGE							
17-21	24,449	1,117	5		0	1,117-	5-

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 376.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	22,213	9,164	41	5,254	24	3,910-	18-
1984	3,712	2,383	64	22,140	596	19,757	532
1985	16,998	7,228	43	4,698	28	2,530-	15-
1986	43,243	13,585	31	859-	2-	14,444-	33-
1987	4,214	3,507	83	601	14	2,906-	69-
1988	69,993	16,829	24	2,227	3	14,602-	21-
1989	44,598	11,866	27	979	2	10,887-	24-
1990	29,035	676	2	1,733	6	1,057	4
1991	9,526	3,820	40	218	2	3,602-	38-
1992	64,540	16,770	26	102,936	159	86,166	134
1993	50,674	50,124	99	186	0	49,938-	99-
1994	20,777	60,001	289	28,235	136	31,766-	153-
1995	92,411	100,746	109	1,354	1	99,392-	108-
1996	65,109	84,570	130	5,127	8	79,444-	122-
1997	159,349	110,935	70	16,506	10	94,429-	59-
1998	546,464	91,528	17	13,437	2	78,091-	14-
1999	419,581	48,661	12	51,309	12	2,648	1
2000	161,384	113,541	70	6,540	4	107,000-	66-
2001	99,410	51,686	52	60,901	61	9,215	9
2002	181,319	41,379	23	4,016	2	37,363-	21-
2003	194,539	54,688	28	2,529	1	52,160-	27-
2004	163,695	38,665	24	723	0	37,942-	23-
2005	187,536	51,601	28		0	51,601-	28-
2006	881,956	125,862	14	179	0	125,682-	14-
2007	576,120	178,583	31		0	178,583-	31-
2008	791,997	256,750	32	24,972	3	231,778-	29-
2009	469,915	223,918	48	4,767	1	219,151-	47-
2010	512,040	202,023	39	2,396	0	199,627-	39-
2011	466,550	152,425	33	508	0	151,917-	33-
2012	594,414	126,287	21		0	126,287-	21-
2013	2,750,709	190,426	7		0	190,426-	7-
2014	1,969,013	497,590	25		0	497,590-	25-
2015	1,390,887	314,912	23		0	314,912-	23-
2016	1,665,978	478,274	29		0	478,274-	29-
2017	1,018,837	24	0		0	24-	0
2018	706,348	45,514	6		0	45,514-	6-
2019	6,719,231	7,168	0		0	7,168-	0
2020	1,092,350	3,474	0		0	3,474-	0
2021	690,918		0		0		0
TOTAL	24,947,580	3,787,183	15	363,612	1	3,423,571-	14-

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 376.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	14,308	6,258	44	10,697	75	4,439	31
84-86	21,318	7,732	36	8,660	41	928	4
85-87	21,485	8,107	38	1,480	7	6,627-	31-
86-88	39,150	11,307	29	656	2	10,651-	27-
87-89	39,602	10,734	27	1,269	3	9,465-	24-
88-90	47,875	9,790	20	1,646	3	8,144-	17-
89-91	27,720	5,454	20	977	4	4,477-	16-
90-92	34,367	7,089	21	34,962	102	27,874	81
91-93	41,580	23,571	57	34,447	83	10,875	26
92-94	45,330	42,298	93	43,786	97	1,487	3
93-95	54,621	70,290	129	9,925	18	60,365-	111-
94-96	59,432	81,772	138	11,572	19	70,201-	118-
95-97	105,623	98,750	93	7,662	7	91,088-	86-
96-98	256,974	95,678	37	11,690	5	83,988-	33-
97-99	375,132	83,708	22	27,084	7	56,624-	15-
98-00	375,810	84,577	23	23,762	6	60,814-	16-
99-01	226,792	71,296	31	39,583	17	31,713-	14-
00-02	147,371	68,869	47	23,819	16	45,050-	31-
01-03	158,422	49,251	31	22,482	14	26,769-	17-
02-04	179,851	44,911	25	2,423	1	42,488-	24-
03-05	181,923	48,318	27	1,084	1	47,234-	26-
04-06	411,062	72,042	18	301	0	71,742-	17-
05-07	548,537	118,682	22	60	0	118,622-	22-
06-08	750,024	187,065	25	8,384	1	178,681-	24-
07-09	612,677	219,750	36	9,913	2	209,837-	34-
08-10	591,317	227,564	38	10,711	2	216,852-	37-
09-11	482,835	192,789	40	2,557	1	190,232-	39-
10-12	524,334	160,245	31	968	0	159,277-	30-
11-13	1,270,557	156,379	12	169	0	156,210-	12-
12-14	1,771,378	271,434	15		0	271,434-	15-
13-15	2,036,870	334,309	16		0	334,309-	16-
14-16	1,675,292	430,259	26		0	430,259-	26-
15-17	1,358,567	264,404	19		0	264,404-	19-
16-18	1,130,387	174,604	15		0	174,604-	15-
17-19	2,814,805	17,569	1		0	17,569-	1-

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 376.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	2,839,310	18,719	1		0	18,719-	1-
19-21	2,834,166	3,547	0		0	3,547-	0
FIVE-YEAR AVERAGE							
17-21	2,045,537	11,236	1		0	11,236-	1-

AVISTA CORPORATION  
GAS PLANT

ACCOUNTS 378.00, 379.00 AND 385.00 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	9,292	1,342	14	1,167	13	175-	2-
1984	2,121		0		0		0
1985	579		0	636	110	636	110
1986	1,618	575	36	995	61	420	26
1987	442		0		0		0
1988							
1989	1,922	512	27		0	512-	27-
1990	34,306	276	1		0	276-	1-
1991							
1992	1,455	1,303	90		0	1,303-	90-
1993							
1994	3,404	9,832	289		0	9,832-	289-
1995	9,961	7,590	76		0	7,590-	76-
1996	2,739	2,845	104	202	7	2,643-	96-
1997	21,883	1,706	8		0	1,706-	8-
1998	115,442	9,214	8		0	9,214-	8-
1999	33,832	5,775	17		0	5,775-	17-
2000	174,989	2,615	1		0	2,615-	1-
2001	129,262	2,972	2		0	2,972-	2-
2002	25,620	2,307	9	5	0	2,302-	9-
2003	42,200	4,767	11	84	0	4,683-	11-
2004	34,200	5,611	16	621	2	4,990-	15-
2005	24,210		0		0		0
2006	35,710	9,926	28		0	9,926-	28-
2007	60,356	6,939	11		0	6,939-	11-
2008	66,025	8,978	14		0	8,978-	14-
2009	34,417	4,388	13		0	4,388-	13-
2010	308,685	38,072	12		0	38,072-	12-
2011	193,602	33,445	17		0	33,445-	17-
2012	74,151	2,727	4		0	2,727-	4-
2013	147,567	870	1		0	870-	1-
2014	145,702	7,693	5		0	7,693-	5-
2015	82,307	17,687	21		0	17,687-	21-
2016	51,786	84,066	162		0	84,066-	162-
2017	231,344	862	0		0	862-	0
2018	957,638	50,403	5	21,221	2	29,182-	3-
2019	120,094	8,572	7	15,495	13	6,923	6
2020	56,203	20,454	36		0	20,454-	36-
2021	53,683	1,959	4		0	1,959-	4-
TOTAL	3,288,746	356,280	11	40,426	1	315,854-	10-

AVISTA CORPORATION  
GAS PLANT

ACCOUNTS 378.00, 379.00 AND 385.00 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
83-85	3,997	447	11	601	15	154	4	
84-86	1,439	192	13	544	38	352	24	
85-87	880	192	22	544	62	352	40	
86-88	687	192	28	332	48	140	20	
87-89	788	171	22		0	171-	22-	
88-90	12,076	263	2		0	263-	2-	
89-91	12,076	263	2		0	263-	2-	
90-92	11,920	526	4		0	526-	4-	
91-93	485	434	90		0	434-	90-	
92-94	1,620	3,712	229		0	3,712-	229-	
93-95	4,455	5,807	130		0	5,807-	130-	
94-96	5,368	6,756	126	67	1	6,688-	125-	
95-97	11,527	4,047	35	67	1	3,979-	35-	
96-98	46,688	4,588	10	67	0	4,521-	10-	
97-99	57,052	5,565	10		0	5,565-	10-	
98-00	108,088	5,868	5		0	5,868-	5-	
99-01	112,694	3,787	3		0	3,787-	3-	
00-02	109,957	2,631	2	2	0	2,629-	2-	
01-03	65,694	3,348	5	30	0	3,319-	5-	
02-04	34,007	4,228	12	237	1	3,991-	12-	
03-05	33,537	3,459	10	235	1	3,224-	10-	
04-06	31,373	5,179	17	207	1	4,972-	16-	
05-07	40,092	5,622	14		0	5,622-	14-	
06-08	54,030	8,614	16		0	8,614-	16-	
07-09	53,599	6,768	13		0	6,768-	13-	
08-10	136,376	17,146	13		0	17,146-	13-	
09-11	178,901	25,301	14		0	25,301-	14-	
10-12	192,146	24,748	13		0	24,748-	13-	
11-13	138,440	12,347	9		0	12,347-	9-	
12-14	122,473	3,764	3		0	3,764-	3-	
13-15	125,192	8,750	7		0	8,750-	7-	
14-16	93,265	36,482	39		0	36,482-	39-	
15-17	121,813	34,205	28		0	34,205-	28-	
16-18	413,590	45,110	11	7,074	2	38,037-	9-	
17-19	436,359	19,945	5	12,239	3	7,707-	2-	



AVISTA CORPORATION  
GAS PLANT

ACCOUNTS 378.00, 379.00 AND 385.00 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	377,978	26,476	7	12,239	3	14,238-	4-
19-21	76,660	10,328	13	5,165	7	5,163-	7-
FIVE-YEAR AVERAGE							
17-21	283,793	16,450	6	7,343	3	9,107-	3-

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 380.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	63,547	26,221	41	2,829	4	23,392-	37-
1984	41,025	26,329	64	654	2	25,675-	63-
1985	44,682	19,001	43	841	2	18,160-	41-
1986	52,137	16,854	32	575	1	16,279-	31-
1987	26,011	25,215	97	4,820	19	20,395-	78-
1988	48,155	11,506	24	101	0	11,405-	24-
1989	55,875	14,866	27	314	1	14,552-	26-
1990	360,279	20,627	6		0	20,627-	6-
1991	23,558	9,533	40	275-	1-	9,808-	42-
1992	91,294	23,722	26	783	1	22,939-	25-
1993	49,957		0	718	1	718	1
1994	77,927		0		0		0
1995	89,378	62,164	70	5,326	6	56,838-	64-
1996	98,677	42,177	43	7,267	7	34,910-	35-
1997	157,715	60,783	39	3,237	2	57,546-	36-
1998	563,462	56,355	10	3,104	1	53,251-	9-
1999	321,828	82,948	26	5,092	2	77,856-	24-
2000	334,216	68,484	20	1,359	0	67,124-	20-
2001	238,166	61,749	26	12,657	5	49,091-	21-
2002	375,026	48,197	13	926	0	47,271-	13-
2003	237,926	93,187	39	1,970	1	91,218-	38-
2004	407,880	99,900	24	1,780	0	98,120-	24-
2005	1,059,454	81,462	8		0	81,462-	8-
2006	1,363,689	105,724	8	3	0	105,721-	8-
2007	371,772	57,908	16		0	57,908-	16-
2008	473,537	222,979	47	6,736	1	216,243-	46-
2009	634,002	113,051	18	5,879	1	107,172-	17-
2010	591,714	210,354	36	14,856	3	195,498-	33-
2011	423,057	262,632	62	10,167	2	252,465-	60-
2012	343,250	95,414	28		0	95,414-	28-
2013	242,218	30,027	12		0	30,027-	12-
2014	629,163	143,840	23		0	143,840-	23-
2015	456,588	211,502	46	11	0	211,491-	46-
2016	348,901	232,869	67		0	232,869-	67-
2017	442,561	95	0		0	95-	0
2018	308,810	8,135	3	1,012	0	7,122-	2-
2019	553,346	820	0		0	820-	0
2020	339,933		0		0		0
2021	236,967		0		0		0
TOTAL	12,577,684	2,646,628	21	92,743	1	2,553,885-	20-

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 380.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	49,751	23,850	48	1,441	3	22,409-	45-
84-86	45,948	20,728	45	690	2	20,038-	44-
85-87	40,943	20,357	50	2,079	5	18,278-	45-
86-88	42,101	17,858	42	1,832	4	16,026-	38-
87-89	43,347	17,196	40	1,745	4	15,451-	36-
88-90	154,770	15,666	10	138	0	15,528-	10-
89-91	146,571	15,009	10	13	0	14,996-	10-
90-92	158,377	17,961	11	169	0	17,791-	11-
91-93	54,936	11,085	20	409	1	10,676-	19-
92-94	73,059	7,907	11	500	1	7,407-	10-
93-95	72,421	20,721	29	2,015	3	18,707-	26-
94-96	88,661	34,780	39	4,198	5	30,583-	34-
95-97	115,257	55,041	48	5,277	5	49,765-	43-
96-98	273,285	53,105	19	4,536	2	48,569-	18-
97-99	347,668	66,695	19	3,811	1	62,884-	18-
98-00	406,502	69,262	17	3,185	1	66,077-	16-
99-01	298,070	71,060	24	6,370	2	64,690-	22-
00-02	315,803	59,476	19	4,981	2	54,495-	17-
01-03	283,706	67,711	24	5,185	2	62,527-	22-
02-04	340,277	80,428	24	1,559	0	78,869-	23-
03-05	568,420	91,516	16	1,250	0	90,266-	16-
04-06	943,674	95,695	10	594	0	95,101-	10-
05-07	931,638	81,698	9	1	0	81,697-	9-
06-08	736,333	128,870	18	2,246	0	126,624-	17-
07-09	493,104	131,313	27	4,205	1	127,108-	26-
08-10	566,418	182,128	32	9,157	2	172,971-	31-
09-11	549,591	195,345	36	10,300	2	185,045-	34-
10-12	452,674	189,466	42	8,341	2	181,125-	40-
11-13	336,175	129,357	38	3,389	1	125,968-	37-
12-14	404,877	89,760	22		0	89,760-	22-
13-15	442,657	128,456	29	4	0	128,452-	29-
14-16	478,218	196,070	41	4	0	196,067-	41-
15-17	416,017	148,155	36	4	0	148,152-	36-
16-18	366,758	80,366	22	338	0	80,029-	22-
17-19	434,906	3,017	1	338	0	2,679-	1-

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 380.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	400,696	2,985	1	338	0	2,647-	1-
19-21	376,748	273	0		0	273-	0
FIVE-YEAR AVERAGE							
17-21	376,323	1,810	0	202	0	1,607-	0

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	1,824	753	41	1,845	101	1,092	60
1984	1,825	1,167	64	610	33	557-	31-
1985	3,434	1,460	43	405	12	1,055-	31-
1986	2,193	688	31	3,420	156	2,732	125
1987	5,046	4,208	83	721	14	3,487-	69-
1988		89				89-	
1989	2,810	748	27		0	748-	27-
1990	2,736	64	2	1,360	50	1,296	47
1991	27,185	10,904	40	7,838	29	3,066-	11-
1992	29,481	7,661	26	2,485	8	5,176-	18-
1993	28,853		0	1,191	4	1,191	4
1994	29,654		0		0		0
1995	240,023		0	210	0	210	0
1996	323,524		0		0		0
1997	133,292		0	751	1	751	1
1998	130,569		0	648	0	648	0
1999	217,117		0	1,571	1	1,571	1
2000	454,431	48,309	11	297	0	48,012-	11-
2001	429,390	51,384	12	2,765	1	48,619-	11-
2002	345,550	39,947	12	271	0	39,677-	11-
2003	353,759	81,145	23	1,503	0	79,642-	23-
2004	346,384	78,098	23	2,391	1	75,707-	22-
2005	706,741	14,269-	2-		0	14,269	2
2006	483,767	14,006-	3-		0	14,006	3
2007	748,113	6,572-	1-	21,109	3	27,681	4
2008	741,128	45,193	6	9,525	1	35,669-	5-
2009	3,499,708	75,454	2	2,411	0	73,044-	2-
2010	2,638,818	5,333	0	11,184	0	5,851	0
2011	2,473,317	24,536-	1-	2,443	0	26,979	1
2012	2,356,540	4,099-	0		0	4,099	0
2013	1,900,644	9,363-	0		0	9,363	0
2014	1,551,381	3,077	0		0	3,077-	0
2015	166,372	6,706	4	1	0	6,705-	4-
2016	1,466,842	14,531	1		0	14,531-	1-
2017	2,576,930		0	1	0	1	0
2018	2,767,972		0		0		0
2019	5,113,418	281,388	6		0	281,388-	6-
2020	4,639,825	263,570	6		0	263,570-	6-
2021	3,684,638	143,210	4		0	143,210-	4-
TOTAL	40,625,232	1,092,243	3	76,956	0	1,015,287-	2-

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	2,361	1,127	48	953	40	173-	7-
84-86	2,484	1,105	44	1,478	60	373	15
85-87	3,558	2,119	60	1,515	43	603-	17-
86-88	2,413	1,662	69	1,380	57	281-	12-
87-89	2,619	1,682	64	240	9	1,441-	55-
88-90	1,849	300	16	453	25	153	8
89-91	10,910	3,905	36	3,066	28	839-	8-
90-92	19,801	6,210	31	3,894	20	2,315-	12-
91-93	28,506	6,188	22	3,838	13	2,350-	8-
92-94	29,329	2,554	9	1,225	4	1,328-	5-
93-95	99,510		0	467	0	467	0
94-96	197,734		0	70	0	70	0
95-97	232,280		0	320	0	320	0
96-98	195,795		0	466	0	466	0
97-99	160,326		0	990	1	990	1
98-00	267,372	16,103	6	839	0	15,264-	6-
99-01	366,979	33,231	9	1,544	0	31,687-	9-
00-02	409,790	46,547	11	1,111	0	45,436-	11-
01-03	376,233	57,492	15	1,513	0	55,979-	15-
02-04	348,564	66,397	19	1,388	0	65,008-	19-
03-05	468,961	48,325	10	1,298	0	47,027-	10-
04-06	512,297	16,608	3	797	0	15,810-	3-
05-07	646,207	11,616-	2-	7,036	1	18,652	3
06-08	657,669	8,205	1	10,211	2	2,006	0
07-09	1,662,983	38,025	2	11,015	1	27,010-	2-
08-10	2,293,218	41,994	2	7,707	0	34,287-	1-
09-11	2,870,614	18,750	1	5,346	0	13,404-	0
10-12	2,489,558	7,767-	0	4,542	0	12,310	0
11-13	2,243,500	12,666-	1-	814	0	13,480	1
12-14	1,936,189	3,462-	0		0	3,462	0
13-15	1,206,132	140	0		0	140-	0
14-16	1,061,532	8,105	1		0	8,105-	1-
15-17	1,403,381	7,079	1	1	0	7,079-	1-
16-18	2,270,582	4,844	0		0	4,843-	0
17-19	3,486,107	93,796	3		0	93,796-	3-

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	4,173,738	181,652	4		0	181,652-	4-
19-21	4,479,294	229,389	5		0	229,389-	5-
FIVE-YEAR AVERAGE							
17-21	3,756,557	137,634	4		0	137,633-	4-

AVISTA CORPORATION  
GAS PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	380		0		0		0
2000	65,284		0		0		0
2001	15,999		0		0		0
2002				331		331	
2003	11,275		0		0		0
2004	1,951		0		0		0
2005							
2006	7,820	180-	2-		0	180	2
2007	111,393		0		0		0
2008	30,499		0		0		0
2009	7,893		0		0		0
2010	404,868		0	348,307	86	348,307	86
2011		212,501				212,501-	
2012	15,391	3,526	23		0	3,526-	23-
2013	1,812		0		0		0
2014	36,476		0		0		0
2015							
2016	3,994	52	1		0	52-	1-
2017							
2018	23,944		0		0		0
2019							
2020	54,633		0		0		0
2021	579,176		0		0		0
TOTAL	1,372,791	215,898	16	348,638	25	132,740	10

THREE-YEAR MOVING AVERAGES

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



AVISTA CORPORATION  
GAS PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	12,763		0		0		0
14-16	13,490	17	0		0	17-	0
15-17	1,332	17	1		0	17-	1-
16-18	9,313	17	0		0	17-	0
17-19	7,982		0		0		0
18-20	26,192		0		0		0
19-21	211,270		0		0		0
FIVE-YEAR AVERAGE							
17-21	131,551		0		0		0

**COMMON PLANT**

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2005	28,086		0		0		0
2006	79,256		0		0		0
2007	166,430	1,332	1		0	1,332-	1-
2008	3,024,260	8,446	0		0	8,446-	0
2009	23,580	14,411	61	6,500	28	7,911-	34-
2010	85,815	10,042	12	5,603	7	4,439-	5-
2011	24,865	11,159	45	620	2	10,539-	42-
2012	814,237	10,656-	1-		0	10,656	1
2013	1,755,703	4,703	0		0	4,703-	0
2014	5,631,971	30,435	1		0	30,435-	1-
2015	1,025,250	195,641	19		0	195,641-	19-
2016	123,062	126,202	103		0	126,202-	103-
2017	727,775	16,285	2		0	16,285-	2-
2018	3,928,154	93,720	2		0	93,720-	2-
2019	1,566,539	461,622	29		0	461,622-	29-
2020	235,620	41,447	18	1,000	0	40,447-	17-
2021	469,740	76,731	16		0	76,731-	16-
TOTAL	19,710,342	1,081,521	5	13,724	0	1,067,797-	5-

THREE-YEAR MOVING AVERAGES

05-07	91,257	444	0		0	444-	0
06-08	1,089,982	3,259	0		0	3,259-	0
07-09	1,071,423	8,063	1	2,167	0	5,896-	1-
08-10	1,044,552	10,966	1	4,034	0	6,932-	1-
09-11	44,753	11,871	27	4,241	9	7,630-	17-
10-12	308,305	3,515	1	2,075	1	1,440-	0
11-13	864,935	1,735	0	207	0	1,529-	0
12-14	2,733,970	8,161	0		0	8,161-	0
13-15	2,804,308	76,927	3		0	76,927-	3-
14-16	2,260,094	117,426	5		0	117,426-	5-
15-17	625,362	112,709	18		0	112,709-	18-
16-18	1,592,997	78,736	5		0	78,736-	5-
17-19	2,074,156	190,542	9		0	190,542-	9-
18-20	1,910,105	198,930	10	333	0	198,596-	10-
19-21	757,300	193,267	26	333	0	192,933-	25-

FIVE-YEAR AVERAGE

17-21	1,385,566	137,961	10	200	0	137,761-	10-
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**ELECTRIC, GAS AND COMMON PLANT**

AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2010	18,206		0	3,165	17	3,165	17
2011	151,610		0	8,788	6	8,788	6
2012							
2013							
2014							
2015							
2016							
2017							
2018	99,414		0		0		0
2019							
2020	39,870		0	37,976	95	37,976	95
2021							
TOTAL	309,100		0	49,929	16	49,929	16
THREE-YEAR MOVING AVERAGES							
10-12	56,605		0	3,984	7	3,984	7
11-13	50,537		0	2,929	6	2,929	6
12-14							
13-15							
14-16							
15-17							
16-18	33,138		0		0		0
17-19	33,138		0		0		0
18-20	46,428		0	12,659	27	12,659	27
19-21	13,290		0	12,659	95	12,659	95
FIVE-YEAR AVERAGE							
17-21	27,857		0	7,595	27	7,595	27

AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2005				20,795		20,795	
2006	99,753		0	73,057	73	73,057	73
2007	609,838		0	37,379	6	37,379	6
2008	132,241		0	27,160	21	27,160	21
2009	366,736		0	26,847	7	26,847	7
2010	316,866	201	0	60,129	19	59,928	19
2011	616,486		0	67,076	11	67,076	11
2012	522,297	8,861-	2-		0	8,861	2
2013	288,412	13,956-	5-	148,918	52	162,874	56
2014	405,035		0	128,415	32	128,415	32
2015	1,291,460		0	161,654	13	161,654	13
2016	637,975		0	332,866	52	332,866	52
2017	765,318		0	231,477	30	231,477	30
2018	1,457,118		0	440,718	30	440,718	30
2019	890,745		0	269,414	30	269,414	30
2020	486,836		0	147,248	30	147,248	30
2021	992,123		0		0		0
<b>TOTAL</b>	<b>9,879,239</b>	<b>22,616-</b>	<b>0</b>	<b>2,173,153</b>	<b>22</b>	<b>2,195,770</b>	<b>22</b>

THREE-YEAR MOVING AVERAGES

05-07	236,530		0	43,744	18	43,744	18
06-08	280,611		0	45,865	16	45,865	16
07-09	369,605		0	30,462	8	30,462	8
08-10	271,948	67	0	38,045	14	37,978	14
09-11	433,363	67	0	51,351	12	51,284	12
10-12	485,216	2,887-	1-	42,402	9	45,288	9
11-13	475,732	7,606-	2-	71,998	15	79,604	17
12-14	405,248	7,606-	2-	92,444	23	100,050	25
13-15	661,635	4,652-	1-	146,329	22	150,981	23
14-16	778,156		0	207,645	27	207,645	27
15-17	898,251		0	241,999	27	241,999	27
16-18	953,470		0	335,021	35	335,021	35
17-19	1,037,727		0	313,870	30	313,870	30
18-20	944,900		0	285,793	30	285,793	30
19-21	789,901		0	138,887	18	138,887	18

FIVE-YEAR AVERAGE

17-21	918,428		0	217,772	24	217,772	24
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AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2005				8,912		8,912	
2006	16,023	6,421-	40-	35,378	221	41,799	261
2007	280,833		0	23,396	8	23,396	8
2008	215,582		0	34,541	16	34,541	16
2009	204,261		0	18,268	9	18,268	9
2010	533,708		0	105,490	20	105,490	20
2011	338,334		0	26,594	8	26,594	8
2012	455,780	498,491-	109-		0	498,491	109
2013	213,812	3,059-	1-	132,371	62	135,431	63
2014	489,515		0	114,146	23	114,146	23
2015	438,471		0	143,692	33	143,692	33
2016	1,112,276		0	295,881	27	295,881	27
2017	293,354		0	73,969	25	73,969	25
2018	1,421,995		0	358,556	25	358,556	25
2019	797,732		0	201,148	25	201,148	25
2020	741,207		0	186,895	25	186,895	25
2021	931,626		0		0		0
<b>TOTAL</b>	<b>8,484,513</b>	<b>507,972-</b>	<b>6-</b>	<b>1,759,239</b>	<b>21</b>	<b>2,267,211</b>	<b>27</b>

THREE-YEAR MOVING AVERAGES

05-07	98,952	2,140-	2-	22,562	23	24,702	25
06-08	170,813	2,140-	1-	31,105	18	33,245	19
07-09	233,559		0	25,402	11	25,402	11
08-10	317,850		0	52,766	17	52,766	17
09-11	358,768		0	50,117	14	50,117	14
10-12	442,608	166,164-	38-	44,028	10	210,192	47
11-13	335,976	167,184-	50-	52,988	16	220,172	66
12-14	386,369	167,184-	43-	82,173	21	249,356	65
13-15	380,600	1,020-	0	130,070	34	131,090	34
14-16	680,088		0	184,573	27	184,573	27
15-17	614,701		0	171,181	28	171,181	28
16-18	942,542		0	242,802	26	242,802	26
17-19	837,694		0	211,225	25	211,225	25
18-20	986,978		0	248,867	25	248,867	25
19-21	823,522		0	129,348	16	129,348	16

FIVE-YEAR AVERAGE

17-21	837,183		0	164,114	20	164,114	20
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AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	74,002		0		0		0
2008							
2009							
2010	44,618		0		0		0
2011				42,700		42,700	
2012	64,802		0		0		0
2013							
2014							
2015	29,740		0		0		0
2016							
2017							
2018	103,273		0	131,502	127	131,502	127
2019							
2020							
2021							
TOTAL	316,435		0	174,202	55	174,202	55

THREE-YEAR MOVING AVERAGES

07-09	24,667		0		0		0
08-10	14,873		0		0		0
09-11	14,873		0	14,233	96	14,233	96
10-12	36,473		0	14,233	39	14,233	39
11-13	21,601		0	14,233	66	14,233	66
12-14	21,601		0		0		0
13-15	9,913		0		0		0
14-16	9,913		0		0		0
15-17	9,913		0		0		0
16-18	34,424		0	43,834	127	43,834	127
17-19	34,424		0	43,834	127	43,834	127
18-20	34,424		0	43,834	127	43,834	127
19-21							

FIVE-YEAR AVERAGE

17-21	20,655		0	26,300	127	26,300	127
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AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	63,703		0	113,444	178	113,444	178
2008	166,562	960	1	45,266	27	44,306	27
2009	49,774		0	44,745	90	44,745	90
2010	45,702		0	42,195	92	42,195	92
2011	204,364		0	59,099	29	59,099	29
2012	263,867	1,466-	1-	255,816	97	257,282	98
2013	160,558	109-	0	49,639	31	49,748	31
2014	132,950		0	42,805	32	42,805	32
2015	70,472		0	53,885	76	53,885	76
2016	73,705		0	110,955	151	110,955	151
2017	203,094		0	157,108	77	157,108	77
2018	303,448		0	234,739	77	234,739	77
2019	32,971		0	25,505	77	25,505	77
2020	96,523		0	74,668	77	74,668	77
2021	326,029		0		0		0
TOTAL	2,193,720	615-	0	1,309,868	60	1,310,484	60

THREE-YEAR MOVING AVERAGES

07-09	93,346	320	0	67,818	73	67,498	72
08-10	87,346	320	0	44,068	50	43,748	50
09-11	99,947		0	48,680	49	48,680	49
10-12	171,311	489-	0	119,037	69	119,525	70
11-13	209,596	525-	0	121,518	58	122,043	58
12-14	185,791	525-	0	116,087	62	116,612	63
13-15	121,326	36-	0	48,776	40	48,813	40
14-16	92,375		0	69,215	75	69,215	75
15-17	115,757		0	107,316	93	107,316	93
16-18	193,416		0	167,601	87	167,601	87
17-19	179,838		0	139,117	77	139,117	77
18-20	144,314		0	111,637	77	111,637	77
19-21	151,841		0	33,391	22	33,391	22

FIVE-YEAR AVERAGE

17-21	192,413		0	98,404	51	98,404	51
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AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 396.30 POWER OPERATED EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	144,702		0		0		0
2008	282,405		0		0		0
2009	222,780		0		0		0
2010	992,096		0		0		0
2011	115,059		0		0		0
2012	1,038,903	34,146-	3-		0	34,146	3
2013							
2014							
2015							
2016							
2017	145,306		0	98,589	68	98,589	68
2018							
2019	354,855		0	240,766	68	240,766	68
2020	477,073		0	323,691	68	323,691	68
2021	783,800		0		0		0
TOTAL	4,556,979	34,146-	1-	663,046	15	697,192	15

THREE-YEAR MOVING AVERAGES

07-09	216,629		0		0		0
08-10	499,094		0		0		0
09-11	443,312		0		0		0
10-12	715,353	11,382-	2-		0	11,382	2
11-13	384,654	11,382-	3-		0	11,382	3
12-14	346,301	11,382-	3-		0	11,382	3
13-15							
14-16							
15-17	48,435		0	32,863	68	32,863	68
16-18	48,435		0	32,863	68	32,863	68
17-19	166,720		0	113,119	68	113,119	68
18-20	277,309		0	188,152	68	188,152	68
19-21	538,576		0	188,152	35	188,152	35

FIVE-YEAR AVERAGE

17-21	352,207		0	132,609	38	132,609	38
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AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 396.40 POWER OPERATED EQUIPMENT - HEAVY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	303,616		0	15,120	5	15,120	5
2008	702,313		0		0		0
2009	171,497		0	8,920	5	8,920	5
2010	1,250,480	942	0	9,680	1	8,738	1
2011	771,024		0		0		0
2012	1,538,222	9,127-	1-		0	9,127	1
2013							
2014							
2015							
2016							
2017	568,533		0	147,097	26	147,097	26
2018	295,785		0		0		0
2019				76,529		76,529	
2020	472,809		0	122,330	26	122,330	26
2021							
TOTAL	6,074,279	8,186-	0	379,677	6	387,862	6

THREE-YEAR MOVING AVERAGES

07-09	392,475		0	8,013	2	8,013	2
08-10	708,097	314	0	6,200	1	5,886	1
09-11	731,000	314	0	6,200	1	5,886	1
10-12	1,186,575	2,729-	0	3,227	0	5,955	1
11-13	769,749	3,042-	0		0	3,042	0
12-14	512,741	3,042-	1-		0	3,042	1
13-15							
14-16							
15-17	189,511		0	49,032	26	49,032	26
16-18	288,106		0	49,032	17	49,032	17
17-19	288,106		0	74,542	26	74,542	26
18-20	256,198		0	66,286	26	66,286	26
19-21	157,603		0	66,286	42	66,286	42

FIVE-YEAR AVERAGE

17-21	267,425		0	69,191	26	69,191	26
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AVISTA CORPORATION  
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 396.50 POWER OPERATED EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2006	55,893	1,211	2		0	1,211-	2-
2007	237,453		0	15,170	6	15,170	6
2008	191,103		0	1	0	1	0
2009	465,646		0		0		0
2010	989,807		0	31,500	3	31,500	3
2011	1,210,405		0		0		0
2012							
2013							
2014							
2015							
2016							
2017	55,714		0	94,789	170	94,789	170
2018	88,136		0	149,951	170	149,951	170
2019	355,369		0	604,609	170	604,609	170
2020	29,896		0	50,863	170	50,863	170
2021	94,759		0		0		0
TOTAL	3,774,181	1,211	0	946,883	25	945,672	25

THREE-YEAR MOVING AVERAGES

06-08	161,483	404	0	5,057	3	4,653	3
07-09	298,067		0	5,057	2	5,057	2
08-10	548,852		0	10,500	2	10,500	2
09-11	888,619		0	10,500	1	10,500	1
10-12	733,404		0	10,500	1	10,500	1
11-13	403,468		0		0		0
12-14							
13-15							
14-16							
15-17	18,571		0	31,596	170	31,596	170
16-18	47,950		0	81,580	170	81,580	170
17-19	166,406		0	283,116	170	283,116	170
18-20	157,801		0	268,474	170	268,474	170
19-21	160,008		0	218,491	137	218,491	137

FIVE-YEAR AVERAGE

17-21	124,775		0	180,042	144	180,042	144
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**PART IX. DETAILED DEPRECIATION  
CALCULATIONS**

**ELECTRIC PLANT**

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 310.30 REMOVING OTHER PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
1983	138,174.50	95,850	125,750	12,424	17.00	731
	138,174.50	95,850	125,750	12,424		731
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.0 0.53

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 310.40 EASEMENTS, PERMITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
1983	10,000.00	6,937	3,259	6,741	17.00	397
2020	279,111.15	22,630	10,632	268,479	17.00	15,793
	289,111.15	29,567	13,891	275,220		16,190
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.0 5.60



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 75-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -5						
1983	19,438,723.86	14,244,191	18,190,493	2,220,167	15.68	141,592
1984	45,988.97	33,426	42,687	5,602	15.74	356
1985	579,051.87	417,407	533,048	74,956	15.79	4,747
1986	82,675.22	59,057	75,419	11,390	15.85	719
1987	18,470.17	13,073	16,695	2,699	15.90	170
1989	130,640.34	90,643	115,755	21,417	16.00	1,339
1992	37,117.47	24,883	31,777	7,197	16.15	446
1994	1,751.62	1,144	1,461	378	16.24	23
2001	9,987.39	5,766	7,363	3,123	16.52	189
2002	54,559.78	30,789	39,319	17,969	16.55	1,086
2003	747.01	411	525	259	16.58	16
2005	1,920.62	999	1,276	741	16.65	45
2007	40,820.57	19,846	25,344	17,517	16.70	1,049
2008	373,413.39	174,446	222,776	169,308	16.73	10,120
2009	21,777.27	9,737	12,435	10,432	16.76	622
2010	236,067.08	100,536	128,389	119,481	16.78	7,120
2012	104,084.80	39,367	50,273	59,016	16.82	3,509
2014	170,984.38	55,225	70,525	109,009	16.86	6,466
2015	2,597,860.62	757,524	967,393	1,760,360	16.88	104,287
2016	487,892.48	125,613	160,414	351,873	16.90	20,821
2017	263,027.18	58,047	74,129	202,050	16.91	11,949
2018	244,530.79	43,882	56,039	200,718	16.93	11,856
2019	45,351.03	6,124	7,821	39,798	16.94	2,349
2020	84,377.21	7,203	9,199	79,398	16.95	4,684
2021	216,451.07	6,509	8,312	218,961	16.96	12,910
	25,288,272.19	16,325,848	20,848,866	5,703,820		348,470

COLSTRIP 3 AND COMMON - IDAHO  
INTERIM SURVIVOR CURVE.. IOWA 75-S1.5  
PROBABLE RETIREMENT YEAR.. 12-2027  
NET SALVAGE PERCENT.. -3

1984	16,491,756.21	14,620,968	15,096,613	1,889,895	5.86	322,508
1985	137,682.86	121,608	125,564	16,249	5.87	2,768
1987	240,876.56	211,096	217,963	30,140	5.88	5,126
1988	967.63	844	871	125	5.89	21
1989	183,788.73	159,614	164,807	24,496	5.90	4,152
1990	14,886.04	12,868	13,287	2,046	5.90	347

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 75-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1991	37,591.79	32,324	33,376	5,344	5.91	904
1992	14,811.06	12,669	13,081	2,174	5.91	368
1993	20,578.84	17,497	18,066	3,130	5.92	529
1994	7,781.77	6,577	6,791	1,224	5.92	207
1998	18,751.35	15,384	15,884	3,429	5.94	577
1999	4,489.67	3,650	3,769	856	5.95	144
2000	4,349.61	3,502	3,616	864	5.95	145
2001	44,043.35	35,080	36,221	9,143	5.96	1,534
2002	40,910.53	32,219	33,267	8,871	5.96	1,488
2004	50,376.21	38,632	39,889	11,999	5.97	2,010
2005	4,831.25	3,649	3,768	1,208	5.97	202
2006	73.11	54	56	20	5.97	3
2007	5.20	4	4	1	5.98	
2008	15,589.04	11,118	11,480	4,577	5.98	765
2009	14,065.83	9,792	10,111	4,377	5.98	732
2010	17,332.63	11,738	12,120	5,733	5.98	959
2011	103,196.76	67,635	69,835	36,457	5.99	6,086
2012	41,913.55	26,455	27,316	15,855	5.99	2,647
2017	2,186,046.33	963,764	995,117	1,256,511	6.00	209,418
2018	83,607.41	31,727	32,759	53,356	6.00	8,893
2019	41,099.75	12,451	12,856	29,477	6.00	4,913
2020	57,222.52	11,788	12,171	46,768	6.00	7,795
2021	274,110.49	21,717	22,423	259,910	6.00	43,318
	20,152,736.08	16,496,424	17,033,081	3,724,237		628,559

COLSTRIP 3 AND COMMON - WASHINGTON  
INTERIM SURVIVOR CURVE.. IOWA 75-S1.5  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -3

1900	25,184.57	24,810	25,080	860	3.26	264
1984	31,103,499.80	28,905,988	29,220,396	2,816,209	3.94	714,774
1985	259,670.28	240,728	243,346	24,114	3.94	6,120
1987	454,293.89	418,791	423,346	44,577	3.95	11,285
1988	1,824.96	1,677	1,695	184	3.95	47
1989	346,626.07	317,509	320,963	36,062	3.96	9,107
1990	28,075.11	25,632	25,911	3,007	3.96	759
1991	70,898.22	64,499	65,201	7,825	3.96	1,976

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 75-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -3						
1992	27,933.71	25,318	25,593	3,178	3.96	803
1993	38,811.74	35,023	35,404	4,572	3.97	1,152
1994	14,676.44	13,187	13,330	1,786	3.97	450
1998	35,365.10	31,108	31,446	4,980	3.98	1,251
1999	8,467.53	7,401	7,482	1,240	3.98	312
2000	8,203.39	7,121	7,198	1,251	3.98	314
2001	83,065.89	71,573	72,351	13,206	3.98	3,318
2002	77,157.37	65,938	66,655	12,817	3.98	3,220
2004	95,009.68	79,623	80,489	17,371	3.99	4,354
2005	9,111.75	7,551	7,633	1,752	3.99	439
2006	137.89	113	114	28	3.99	7
2007	9.80	8	8	2	3.99	1
2008	29,400.96	23,363	23,617	6,666	3.99	1,671
2009	26,528.17	20,704	20,929	6,395	3.99	1,603
2010	32,689.37	24,986	25,258	8,412	3.99	2,108
2011	194,629.30	145,229	146,809	53,660	3.99	13,449
2012	53,864.48	39,017	39,441	16,039	4.00	4,010
2017	4,122,889.67	2,248,180	2,272,633	1,973,943	4.00	493,486
2018	144,795.04	69,599	70,356	78,783	4.00	19,696
2019	90,403.03	35,814	36,204	56,912	4.00	14,228
2020	108,112.75	30,370	30,700	80,656	4.00	20,164
2021	521,608.11	59,695	60,344	476,912	4.00	119,228
	38,012,944.07	33,040,555	33,399,934	5,753,398		1,449,596

COLSTRIP 4 - IDAHO  
INTERIM SURVIVOR CURVE.. IOWA 75-S1.5  
PROBABLE RETIREMENT YEAR.. 12-2027  
NET SALVAGE PERCENT.. -4

1986	16,590,120.92	14,737,615	15,344,807	1,908,918	5.88	324,646
1987	12,672.74	11,214	11,676	1,504	5.88	256
1989	14,929.96	13,092	13,631	1,896	5.90	321
1990	17,733.17	15,478	16,116	2,327	5.90	394
1991	30,760.14	26,706	27,806	4,184	5.91	708
1992	52,524.57	45,364	47,233	7,393	5.91	1,251
1993	18,983.78	16,297	16,968	2,775	5.92	469
1994	8,438.40	7,201	7,498	1,278	5.92	216
1997	616.31	515	536	105	5.94	18

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4 - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 75-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1998	1,283.87	1,064	1,108	227	5.94	38
1999	4,489.67	3,685	3,837	832	5.95	140
2000	8,481.97	6,896	7,180	1,641	5.95	276
2001	15,329.55	12,329	12,837	3,106	5.96	521
2002	40,910.53	32,532	33,872	8,675	5.96	1,456
2003	179,267.90	140,806	146,607	39,831	5.96	6,683
2004	55,771.54	43,185	44,964	13,038	5.97	2,184
2005	4,831.25	3,685	3,837	1,188	5.97	199
2006	73.11	55	57	19	5.97	3
2007	5.20	4	4	1	5.98	
2008	15,589.39	11,226	11,689	4,524	5.98	757
2009	14,065.83	9,887	10,294	4,334	5.98	725
2010	17,332.63	11,852	12,340	5,686	5.98	951
2011	93,920.58	62,153	64,714	32,964	5.99	5,503
2012	35,882.89	22,869	23,811	13,507	5.99	2,255
2017	1,119,824.18	498,491	519,029	645,588	6.00	107,598
2018	88,135.38	33,770	35,161	56,499	6.00	9,416
2019	78,352.00	23,967	24,954	56,532	6.00	9,422
2020	46,675.20	9,708	10,108	38,434	6.00	6,406
2021	209,412.64	16,752	17,442	200,347	6.00	33,391
	18,776,415.30	15,818,398	16,470,119	3,057,353		516,203

COLSTRIP 4 - WASHINGTON  
INTERIM SURVIVOR CURVE.. IOWA 75-S1.5  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1986	31,289,015.93	29,203,866	28,661,194	3,879,383	3.95	982,122
1987	23,900.82	22,247	21,834	3,023	3.95	765
1989	28,157.95	26,043	25,559	3,725	3.96	941
1990	33,444.81	30,831	30,258	4,525	3.96	1,143
1991	58,013.71	53,290	52,300	8,035	3.96	2,029
1992	99,061.49	90,657	88,972	14,052	3.96	3,548
1993	35,803.47	32,622	32,016	5,220	3.97	1,315
1994	15,914.85	14,439	14,171	2,381	3.97	600
1997	1,162.37	1,039	1,020	189	3.97	48
1998	2,421.37	2,151	2,111	407	3.98	102
1999	8,467.54	7,473	7,334	1,472	3.98	370

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4 - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 75-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
2000	15,997.03	14,022	13,761	2,875	3.98	722
2001	28,911.58	25,153	24,686	5,382	3.98	1,352
2002	77,157.37	66,578	65,341	14,903	3.98	3,744
2003	338,099.79	289,119	283,747	67,877	3.98	17,055
2004	105,185.29	89,006	87,352	22,041	3.99	5,524
2005	9,111.75	7,625	7,483	1,993	3.99	499
2006	137.89	114	112	32	3.99	8
2007	9.80	8	8	2	3.99	1
2008	29,401.61	23,590	23,152	7,426	3.99	1,861
2009	26,528.17	20,906	20,518	7,072	3.99	1,772
2010	32,689.37	25,228	24,759	9,238	3.99	2,315
2011	177,134.47	133,458	130,978	53,242	3.99	13,344
2012	67,675.22	49,497	48,577	21,805	4.00	5,451
2017	2,111,991.63	1,162,834	1,141,226	1,055,245	4.00	263,811
2018	149,732.74	72,671	71,321	84,401	4.00	21,100
2019	164,262.96	65,706	64,485	106,348	4.00	26,587
2020	88,185.22	25,013	24,548	67,164	4.00	16,791
2021	399,397.74	46,152	45,294	370,079	4.00	92,520
	35,416,973.94	31,601,338	31,014,115	5,819,538		1,467,440
	137,647,341.58	113,282,563	118,766,116	24,058,346		4,410,268
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5						3.20

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 311.10 STRUCTURES AND IMPROVEMENTS - LANDFILL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-S3						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
1990	883,460.44	593,677	794,378	89,082	15.00	5,939
1991	753,698.55	499,619	668,523	85,176	15.18	5,611
1993	1,006,829.80	648,499	867,734	139,096	15.51	8,968
1999	308,503.84	178,611	238,993	69,511	16.29	4,267
2003	560,042.04	294,862	394,545	165,498	16.62	9,958
2004	24,078.00	12,317	16,481	7,597	16.69	455
2005	27,901.73	13,846	18,527	9,375	16.74	560
2007	17,536.29	8,113	10,856	6,681	16.83	397
2008	10,395.19	4,622	6,185	4,211	16.86	250
2009	14,860.89	6,320	8,457	6,404	16.89	379
2010	8,241.15	3,336	4,464	3,777	16.91	223
2011	16,864.72	6,456	8,639	8,226	16.93	486
2012	669.38	240	321	348	16.95	21
2021	15,769.14	451	603	15,166	17.00	892
	3,648,851.16	2,270,969	3,038,704	610,147		38,406
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.9 1.05

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -5						
1983	28,203,333.08	19,835,418	23,151,897	6,461,602	14.72	438,968
1984	287,713.29	200,669	234,221	67,878	14.79	4,589
1986	873,028.19	598,033	698,024	218,656	14.93	14,645
1987	13,547.23	9,190	10,727	3,498	15.00	233
1988	18,631.24	12,515	14,608	4,955	15.06	329
1990	58,645.05	38,554	45,000	16,577	15.18	1,092
1992	262,878.38	168,771	196,989	79,033	15.29	5,169
1994	65,243.65	40,779	47,597	20,909	15.40	1,358
1995	101,877.17	62,798	73,298	33,673	15.44	2,181
1998	1,159,154.25	680,232	793,967	423,145	15.58	27,159
2000	3,442.15	1,944	2,269	1,345	15.66	86
2001	188,672.94	104,311	121,752	76,355	15.70	4,863
2002	41,091.12	22,212	25,926	17,220	15.73	1,095
2003	68,015.41	35,844	41,837	29,579	15.77	1,876
2004	22,006.69	11,292	13,180	9,927	15.80	628
2005	395,813.71	197,250	230,230	185,374	15.83	11,710
2006	189,882.51	91,639	106,961	92,416	15.86	5,827
2007	114,691.56	53,448	62,384	58,042	15.89	3,653
2008	162,245.77	72,695	84,850	85,508	15.92	5,371
2009	576,445.13	247,403	288,769	316,499	15.94	19,856
2010	940,141.14	384,287	448,540	538,608	15.97	33,726
2011	138,659.27	53,684	62,660	82,932	15.99	5,186
2012	1,174,339.48	426,465	497,770	735,287	16.02	45,898
2013	564,965.02	191,050	222,994	370,220	16.04	23,081
2014	2,381,170.49	738,768	862,290	1,637,939	16.07	101,925
2015	1,174,024.48	329,508	384,602	848,124	16.09	52,711
2016	154,794.18	38,379	44,796	117,738	16.11	7,308
2017	537,458.92	114,373	133,496	430,836	16.13	26,710
2018	3,536,228.20	614,025	716,690	2,996,350	16.15	185,533
2019	2,187,766.31	284,801	332,420	1,964,735	16.18	121,430
2020	362,385.17	29,870	34,864	345,640	16.20	21,336
2021	843,394.42	24,424	28,508	857,056	16.22	52,839
	46,801,685.60	25,714,631	30,014,114	19,127,656		1,228,371

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1984	21,877,622.96	19,074,539	19,891,813	2,642,139	5.74	460,303
1985	50,813.63	44,140	46,031	6,307	5.75	1,097
1986	315,401.86	272,915	284,608	40,256	5.76	6,989
1987	296,579.64	255,574	266,524	38,953	5.77	6,751
1988	38,365.12	32,917	34,327	5,189	5.78	898
1989	83,008.56	70,917	73,956	11,543	5.78	1,997
1990	22,718.96	19,315	20,143	3,258	5.79	563
1991	65,530.20	55,421	57,796	9,701	5.80	1,673
1992	24,429.90	20,553	21,434	3,729	5.80	643
1993	14,694.33	12,289	12,816	2,320	5.81	399
1994	4,890.06	4,064	4,238	799	5.82	137
1995	10,724.90	8,856	9,235	1,811	5.82	311
1996	28,147.85	23,076	24,065	4,928	5.83	845
1997	23,694.32	19,282	20,108	4,297	5.83	737
1999	33,301.62	26,640	27,781	6,519	5.84	1,116
2000	42,431.70	33,611	35,051	8,654	5.85	1,479
2001	338,431.67	265,318	276,686	71,899	5.85	12,290
2002	112,677.87	87,363	91,106	24,952	5.85	4,265
2003	189,234.02	144,838	151,044	43,867	5.86	7,486
2004	443,828.36	335,155	349,515	107,628	5.86	18,367
2005	154,735.65	115,093	120,024	39,353	5.86	6,716
2006	149,466.25	109,280	113,962	39,988	5.87	6,812
2007	317,932.98	228,129	237,903	89,567	5.87	15,258
2008	254,858.56	179,078	186,751	75,753	5.87	12,905
2009	271,110.25	185,845	193,808	85,436	5.88	14,530
2010	211,861.53	141,291	147,345	70,873	5.88	12,053
2011	156,682.91	101,249	105,587	55,796	5.88	9,489
2012	5,129.26	3,190	3,327	1,956	5.89	332
2016	133,878.22	64,994	67,779	70,116	5.90	11,884
2017	2,637,816.94	1,148,455	1,197,662	1,519,289	5.90	257,507
2018	927,711.59	347,378	362,262	593,281	5.90	100,556
2019	455,167.17	135,799	141,617	327,205	5.91	55,365
2020	154,022.56	31,254	32,593	126,050	5.91	21,328
2021	577,899.73	45,571	47,524	547,713	5.91	92,676
	30,424,801.13	23,643,389	24,656,421	6,681,124		1,145,757



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -3						
1984	41,261,260.04	37,909,195	38,868,558	3,630,540	3.89	933,301
1985	95,834.64	87,838	90,061	8,649	3.89	2,223
1986	594,848.80	543,656	557,414	55,280	3.90	14,174
1987	559,350.07	509,829	522,731	53,399	3.90	13,692
1988	72,356.72	65,762	67,426	7,101	3.90	1,821
1989	156,554.39	141,804	145,393	15,858	3.91	4,056
1990	42,848.02	38,683	39,662	4,472	3.91	1,144
1991	123,590.16	111,190	114,004	13,294	3.91	3,400
1992	46,074.87	41,299	42,344	5,113	3.91	1,308
1993	27,713.55	24,732	25,358	3,187	3.92	813
1994	9,222.66	8,196	8,403	1,096	3.92	280
1995	20,227.19	17,893	18,346	2,488	3.92	635
1996	53,086.94	46,729	47,912	6,768	3.92	1,727
1997	44,687.55	39,111	40,101	5,927	3.93	1,508
1999	62,806.96	54,310	55,684	9,007	3.93	2,292
2000	80,026.30	68,736	70,475	11,952	3.93	3,041
2001	638,283.12	544,163	557,934	99,498	3.93	25,318
2002	212,510.78	179,614	184,159	34,727	3.94	8,814
2003	356,895.91	298,927	306,492	61,111	3.94	15,510
2004	837,061.58	694,257	711,826	150,347	3.94	38,159
2005	291,831.85	239,381	245,439	55,148	3.94	13,997
2006	281,893.75	228,413	234,193	56,157	3.94	14,253
2007	599,622.52	479,192	491,319	126,292	3.94	32,054
2008	480,663.94	378,140	387,710	107,374	3.94	27,252
2009	511,314.75	394,822	404,814	121,840	3.95	30,846
2010	399,571.47	302,232	309,881	101,678	3.95	25,741
2011	295,504.42	218,187	223,709	80,661	3.95	20,421
2012	9,673.77	6,943	7,119	2,845	3.95	720
2016	252,494.70	149,251	153,028	107,041	3.95	27,099
2017	3,541,437.37	1,911,530	1,959,905	1,687,776	3.96	426,206
2018	1,461,846.39	695,574	713,177	792,525	3.96	200,133
2019	1,146,266.95	450,125	461,516	719,139	3.96	181,601
2020	291,000.76	81,143	83,196	216,534	3.96	54,680
2021	1,102,499.89	125,038	128,202	1,007,373	3.96	254,387
	55,960,862.78	47,085,895	48,277,491	9,362,198		2,382,606

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4 - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1986	12,931,872.47	11,298,494	11,465,449	1,983,699	5.76	344,392
1987	201,100.73	174,979	177,565	31,580	5.77	5,473
1989	30,379.15	26,206	26,593	5,001	5.78	865
1990	54,569.00	46,842	47,534	9,218	5.79	1,592
1991	33,203.76	28,354	28,773	5,759	5.80	993
1992	34,484.50	29,294	29,727	6,137	5.80	1,058
1993	3,138.00	2,650	2,689	574	5.81	99
1994	16,775.79	14,077	14,285	3,162	5.82	543
1995	10,435.91	8,701	8,830	2,024	5.82	348
1996	39,119.84	32,383	32,862	7,823	5.83	1,342
1999	17,733.51	14,324	14,536	3,907	5.84	669
2000	85,099.01	68,063	69,069	19,434	5.85	3,322
2001	31,825.73	25,192	25,564	7,535	5.85	1,288
2002	274,896.60	215,206	218,386	67,506	5.85	11,539
2003	358,680.64	277,197	281,293	91,735	5.86	15,654
2004	329,976.00	251,599	255,317	87,858	5.86	14,993
2005	244,839.50	183,881	186,598	68,035	5.86	11,610
2006	167,490.46	123,647	125,474	48,716	5.87	8,299
2007	182,998.61	132,584	134,543	55,775	5.87	9,502
2008	241,465.29	171,314	173,845	77,278	5.87	13,165
2009	698,661.81	483,580	490,726	235,883	5.88	40,116
2010	257,168.15	173,172	175,731	91,724	5.88	15,599
2011	169,970.35	110,901	112,540	64,229	5.88	10,923
2012	28,307.84	17,779	18,042	11,398	5.89	1,935
2016	471,107.28	230,929	234,341	255,610	5.90	43,324
2017	2,144,257.10	942,633	956,562	1,273,465	5.90	215,842
2018	942,758.90	356,440	361,707	618,762	5.90	104,875
2019	490,554.28	147,778	149,962	360,215	5.91	60,950
2020	197,093.66	40,383	40,980	163,998	5.91	27,749
2021	875,621.38	69,719	70,749	839,897	5.91	142,115
	21,565,585.25	15,698,301	15,930,270	6,497,938		1,110,174

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4 - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1986	24,389,548.78	22,506,988	21,266,113	4,099,018	3.90	1,051,030
1987	379,276.55	349,055	329,811	64,637	3.90	16,574
1989	57,295.16	52,401	49,512	10,075	3.91	2,577
1990	102,917.28	93,815	88,643	18,391	3.91	4,704
1991	62,622.39	56,886	53,750	11,378	3.91	2,910
1992	65,037.88	58,862	55,617	12,023	3.91	3,075
1993	5,918.29	5,333	5,039	1,116	3.92	285
1994	31,639.18	28,390	26,825	6,080	3.92	1,551
1995	19,682.16	17,580	16,611	3,859	3.92	984
1996	73,780.12	65,575	61,960	14,772	3.92	3,768
1999	33,445.46	29,202	27,592	7,191	3.93	1,830
2000	160,496.99	139,192	131,518	35,399	3.93	9,007
2001	60,023.42	51,669	48,820	13,604	3.93	3,462
2002	518,455.78	442,452	418,058	121,136	3.94	30,745
2003	676,472.71	572,098	540,557	162,975	3.94	41,364
2004	622,335.70	521,175	492,441	154,788	3.94	39,286
2005	461,768.00	382,453	361,367	118,871	3.94	30,170
2006	315,887.54	258,443	244,194	84,329	3.94	21,403
2007	345,135.89	278,495	263,141	95,801	3.94	24,315
2008	455,404.21	361,747	341,803	131,818	3.94	33,456
2009	1,317,678.19	1,027,350	970,709	399,676	3.95	101,184
2010	485,019.85	370,426	350,003	154,417	3.95	39,093
2011	320,564.54	238,989	225,813	107,574	3.95	27,234
2012	53,388.66	38,692	36,559	18,965	3.95	4,801
2016	888,509.67	530,303	501,066	422,984	3.95	107,085
2017	2,741,338.07	1,494,034	1,411,664	1,439,328	3.96	363,467
2018	1,427,766.50	685,954	648,135	836,742	3.96	211,298
2019	1,275,466.32	505,722	477,840	848,645	3.96	214,304
2020	372,376.59	104,842	99,062	288,210	3.96	72,780
2021	1,672,639.65	191,541	180,981	1,558,564	3.96	393,577
	39,391,891.53	31,459,664	29,725,202	11,242,365		2,857,319
	194,144,826.29	143,601,880	148,603,498	52,911,281		8,724,227
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.1 4.49

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
2011	1,172.90	766	661	547	5.95	92
2021	174,287.75	13,595	11,732	167,784	5.98	28,058
	175,460.65	14,361	12,394	168,331		28,150
COLSTRIP 3 AND COMMON - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -3						
2011	2,212.10	1,646	1,543	736	3.98	185
2021	330,910.55	37,956	35,577	305,261	3.99	76,507
	333,122.65	39,602	37,119	305,997		76,692
COLSTRIP 4 - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
2011	1,172.90	773	1,220			
2021	10,221.39	805	6,604	4,026	5.98	673
	11,394.29	1,578	7,824	4,026		673
COLSTRIP 4 - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
2011	2,212.10	1,662	2,301			
2021	18,870.62	2,185	24,178	4,553-		
	21,082.72	3,847	26,479	4,553-		
	541,060.31	59,388	83,816	473,801		105,515
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 19.50

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 37-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -5						
1983	10,985,668.05	7,642,136	9,691,308	1,843,643	11.94	154,409
1988	67,815.27	44,650	56,623	14,584	12.74	1,145
1993	1,769.00	1,092	1,385	473	13.41	35
1994	583,202.46	354,736	449,855	162,507	13.53	12,011
1998	273,930.09	155,799	197,575	90,051	13.97	6,446
1999	18,428.50	10,278	13,034	6,316	14.07	449
2003	127,085.31	64,646	81,980	51,459	14.43	3,566
2007	30,962.40	13,877	17,598	14,913	14.73	1,012
2009	121,846.55	50,213	63,677	64,262	14.86	4,324
2011	71,733.33	26,635	33,777	41,543	14.97	2,775
2014	478,816.20	142,486	180,692	322,065	15.12	21,301
2015	239,967.65	64,629	81,959	170,007	15.16	11,214
2017	4,377,326.20	891,523	1,130,577	3,465,615	15.25	227,253
2018	66,004.34	10,953	13,890	55,415	15.29	3,624
2019	881,266.84	110,142	139,676	785,655	15.32	51,283
2020	306,266.71	24,202	30,692	290,888	15.36	18,938
	18,632,088.90	9,607,997	12,184,298	7,379,396		519,785

COLSTRIP 3 AND COMMON - IDAHO  
INTERIM SURVIVOR CURVE.. IOWA 37-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2027  
NET SALVAGE PERCENT.. -3

1984	3,735,579.08	3,194,855	3,440,649	406,997	5.39	75,510
1985	5,076.70	4,325	4,658	571	5.42	105
1987	2,862.61	2,420	2,606	342	5.46	63
1988	12,477.50	10,505	11,313	1,539	5.48	281
1989	10,989.13	9,211	9,920	1,399	5.50	254
1990	14,243.55	11,882	12,796	1,875	5.52	340
1991	13,843.18	11,489	12,373	1,886	5.54	340
1992	137,169.93	113,220	121,931	19,355	5.56	3,481
1993	193,196.13	158,599	170,801	28,191	5.57	5,061
1994	85,200.87	69,507	74,854	12,902	5.59	2,308
1995	73,037.69	59,210	63,765	11,464	5.60	2,047
1996	17,825.90	14,346	15,450	2,911	5.62	518
1997	19,647.87	15,696	16,904	3,334	5.63	592
1998	55,859.50	44,269	47,675	9,860	5.64	1,748
2001	40,020.06	30,810	33,180	8,040	5.68	1,415

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 37-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
2002	2,200.92	1,676	1,805	462	5.69	81
2003	120,443.05	90,544	97,510	26,546	5.70	4,657
2004	295,179.11	218,893	235,733	68,301	5.71	11,962
2005	25,827.76	18,863	20,314	6,288	5.72	1,099
2006	132,752.46	95,325	102,659	34,076	5.73	5,947
2007	627,874.63	442,654	476,709	170,002	5.73	29,669
2008	82,771.23	57,114	61,508	23,746	5.74	4,137
2009	111,657.89	75,194	80,979	34,029	5.75	5,918
2010	7,642.07	5,010	5,395	2,476	5.75	431
2011	1,441,839.63	915,205	985,616	499,479	5.76	86,715
2012	128,670.11	78,734	84,791	47,739	5.76	8,288
2017	750,129.44	321,215	345,927	426,706	5.79	73,697
2020	3,919.23	785	845	3,191	5.80	550
2021	182,870.95	14,097	15,182	173,176	5.81	29,807
	8,330,808.18	6,085,653	6,553,849	2,026,883		357,021

COLSTRIP 3 AND COMMON - WASHINGTON  
INTERIM SURVIVOR CURVE.. IOWA 37-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -3

1984	7,045,312.92	6,381,300	5,981,447	1,275,225	3.73	341,883
1985	9,574.68	8,652	8,110	1,752	3.74	468
1987	5,398.90	4,853	4,549	1,012	3.76	269
1988	23,532.61	21,092	19,770	4,468	3.77	1,185
1989	20,725.54	18,518	17,358	3,990	3.78	1,056
1990	26,863.38	23,923	22,424	5,245	3.79	1,384
1991	26,108.28	23,168	21,716	5,175	3.80	1,362
1992	258,702.87	228,794	214,458	52,006	3.80	13,686
1993	364,368.47	320,930	300,821	74,479	3.81	19,548
1994	160,689.08	140,908	132,079	33,431	3.82	8,752
1995	137,749.29	120,224	112,691	29,191	3.83	7,622
1996	33,619.70	29,206	27,376	7,252	3.83	1,893
1997	37,055.95	32,015	30,009	8,159	3.84	2,125
1998	105,351.19	90,520	84,848	23,664	3.84	6,162
2001	75,477.96	63,520	59,540	18,202	3.86	4,716
2002	4,150.93	3,466	3,249	1,027	3.86	266
2003	227,155.95	187,914	176,139	57,831	3.87	14,943

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 37-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -3						
2004	556,708.64	456,119	427,539	145,871	3.87	37,693
2005	48,711.24	39,453	36,981	13,192	3.88	3,400
2006	250,371.54	200,344	187,790	70,092	3.88	18,065
2007	1,184,173.37	934,789	876,215	343,484	3.88	88,527
2008	156,106.77	121,253	113,655	47,135	3.89	12,117
2009	210,587.11	160,692	150,623	66,282	3.89	17,039
2010	14,412.93	10,776	10,101	4,745	3.89	1,220
2011	2,719,313.68	1,985,357	1,860,954	939,939	3.89	241,630
2012	242,672.21	172,030	161,251	88,702	3.90	22,744
2018	1,414,746.29	665,848	624,126	833,063	3.91	213,060
2020	7,404.73	2,042	1,914	5,713	3.91	1,461
2021	347,307.53	38,298	35,898	321,829	3.92	82,099
	15,714,353.74	12,486,004	11,703,630	4,482,154		1,166,375

COLSTRIP 4 - IDAHO  
INTERIM SURVIVOR CURVE.. IOWA 37-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2027  
NET SALVAGE PERCENT.. -4

1986	2,246,229.84	1,925,069	1,785,836	550,243	5.44	101,148
1987	7,819.65	6,676	6,193	1,939	5.46	355
1989	10,722.89	9,075	8,419	2,733	5.50	497
1990	2,312.84	1,948	1,807	598	5.52	108
1991	12,644.80	10,596	9,830	3,321	5.54	599
1992	17,943.27	14,954	13,872	4,789	5.56	861
1993	67,419.97	55,884	51,842	18,275	5.57	3,281
1994	34,990.95	28,823	26,738	9,652	5.59	1,727
1995	212,335.95	173,808	161,237	59,592	5.60	10,641
1996	284,231.12	230,958	214,254	81,347	5.62	14,475
1997	157,887.93	127,358	118,147	46,057	5.63	8,181
1998	39,787.92	31,838	29,535	11,844	5.64	2,100
1999	15,223.48	12,070	11,197	4,635	5.66	819
2000	97,286.80	76,408	70,882	30,297	5.67	5,343
2001	82,946.46	64,477	59,814	26,451	5.68	4,657
2002	34,525.29	26,539	24,620	11,287	5.69	1,984
2003	130,997.18	99,434	92,242	43,995	5.70	7,718
2004	11,870.33	8,888	8,245	4,100	5.71	718
2005	168,447.85	124,215	115,231	59,955	5.72	10,482

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4 - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 37-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
2006	152,006.43	110,210	102,239	55,848	5.73	9,747
2007	51,629.53	36,752	34,094	19,601	5.73	3,421
2008	70,826.31	49,347	45,778	27,881	5.74	4,857
2009	420,748.38	286,097	265,405	172,174	5.75	29,943
2010	6,926.53	4,585	4,253	2,950	5.75	513
2011	9,598.83	6,152	5,707	4,276	5.76	742
2012	7,955.58	4,915	4,560	3,714	5.76	645
2014	184,355.97	103,145	95,685	96,045	5.78	16,617
2017	664,605.90	287,355	266,572	424,618	5.79	73,336
2020	3,919.23	793	736	3,340	5.80	576
2021	809,903.70	63,038	58,479	783,821	5.81	134,909
	6,018,100.91	3,981,407	3,693,446	2,565,379		451,000

COLSTRIP 4 - WASHINGTON  
INTERIM SURVIVOR CURVE.. IOWA 37-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1986	4,236,395.97	3,855,297	3,166,818	1,239,034	3.75	330,409
1987	14,747.89	13,385	10,995	4,343	3.76	1,155
1989	20,223.40	18,245	14,987	6,046	3.78	1,599
1990	4,362.01	3,922	3,222	1,315	3.79	347
1991	23,848.14	21,367	17,551	7,251	3.80	1,908
1992	33,841.07	30,219	24,822	10,372	3.80	2,729
1993	127,154.27	113,083	92,889	39,352	3.81	10,329
1994	65,993.04	58,431	47,996	20,636	3.82	5,402
1995	400,466.22	352,908	289,886	126,599	3.83	33,055
1996	536,060.71	470,209	386,239	171,264	3.83	44,716
1997	297,777.09	259,763	213,375	96,314	3.84	25,082
1998	75,040.13	65,102	53,476	24,566	3.84	6,397
1999	28,711.54	24,748	20,329	9,532	3.85	2,476
2000	183,483.20	157,139	129,077	61,745	3.85	16,038
2001	156,437.26	132,931	109,192	53,503	3.86	13,861
2002	65,114.81	54,899	45,095	22,624	3.86	5,861
2003	247,061.07	206,364	169,512	87,432	3.87	22,592
2004	22,387.49	18,520	15,213	8,070	3.87	2,085
2005	317,693.15	259,807	213,411	116,990	3.88	30,152
2006	286,684.57	231,628	190,264	107,888	3.88	27,806



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4 - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 37-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
2007	97,373.47	77,613	63,753	37,516	3.88	9,669
2008	133,578.69	104,762	86,054	52,868	3.89	13,591
2009	793,532.62	611,396	502,213	323,061	3.89	83,049
2010	13,063.47	9,862	8,101	5,485	3.89	1,410
2011	18,103.41	13,346	10,963	7,865	3.89	2,022
2012	15,004.22	10,740	8,822	6,782	3.90	1,739
2014	347,695.88	230,902	189,668	171,936	3.90	44,086
2017	1,253,448.65	675,871	555,174	748,413	3.91	191,410
2020	7,404.73	2,062	1,694	6,007	3.91	1,536
2021	1,538,363.36	171,285	140,697	1,459,201	3.92	372,245
	11,361,051.53	8,255,806	6,781,484	5,034,010		1,304,756
	60,056,403.26	40,416,867	40,916,707	21,487,822		3,798,937
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.7 6.33

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -5						
1983	5,991,076.91	4,394,257	4,652,762	1,637,868	13.40	122,229
1984	446,300.13	324,858	343,969	124,646	13.51	9,226
1985	647,237.29	467,197	494,681	184,918	13.63	13,567
1986	13,182.92	9,436	9,991	3,851	13.74	280
1994	70,641.79	46,408	49,138	25,036	14.58	1,717
1995	35,183.22	22,798	24,139	12,803	14.68	872
2003	49,245.22	27,412	29,025	22,683	15.44	1,469
2008	90,296.04	42,768	45,284	49,527	15.88	3,119
2009	537,541.47	243,846	258,191	306,228	15.96	19,187
2012	375,685.56	144,005	152,477	241,993	16.21	14,929
2013	619,791.06	221,148	234,158	416,623	16.28	25,591
2014	115,327.43	37,750	39,971	81,123	16.36	4,959
2015	1,070,017.13	316,371	334,982	788,536	16.43	47,994
2016	642,330.05	167,998	177,881	496,566	16.49	30,113
2017	993,010.90	222,014	235,075	807,587	16.56	48,767
2018	398,203.85	72,564	76,833	341,281	16.62	20,534
2020	283,713.26	24,511	25,953	271,946	16.73	16,255
2021	217,264.78	6,602	6,990	221,138	16.78	13,179
	12,596,049.01	6,791,943	7,191,500	6,034,352		393,987

COLSTRIP 3 AND COMMON - IDAHO  
INTERIM SURVIVOR CURVE.. IOWA 50-S1  
PROBABLE RETIREMENT YEAR.. 12-2027  
NET SALVAGE PERCENT.. -3

1984	2,668,969.62	2,348,944	2,397,769	351,270	5.58	62,952
1985	789.12	692	706	106	5.60	19
1986	80,025.11	69,952	71,406	11,020	5.61	1,964
1987	4,792.76	4,173	4,260	677	5.63	120
1988	4,949.88	4,294	4,383	715	5.64	127
1990	1,552.00	1,335	1,363	236	5.67	42
1991	2,403.91	2,057	2,100	376	5.69	66
1992	206.87	176	180	33	5.70	6
1993	5,465.68	4,627	4,723	906	5.72	158
1994	1,507.06	1,268	1,294	258	5.73	45
1995	466.71	390	398	83	5.74	14
1996	1,053.20	875	893	192	5.76	33
1997	2,437.61	2,010	2,052	459	5.77	80

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1998	6,026.67	4,931	5,033	1,174	5.78	203
1999	1,703.27	1,382	1,411	344	5.79	59
2000	45.25	36	37	10	5.81	2
2004	54,527.29	41,797	42,666	13,497	5.85	2,307
2005	113,625.33	85,804	87,588	29,447	5.86	5,025
2006	274,453.29	203,684	207,918	74,769	5.88	12,716
2007	17,996.86	13,108	13,380	5,156	5.89	875
2009	1,860.71	1,295	1,322	595	5.91	101
2010	1,182.95	801	818	401	5.92	68
2011	58,164.95	38,141	38,934	20,976	5.93	3,537
2017	43,273.52	19,157	19,555	25,017	5.97	4,190
2018	94,189.79	35,818	36,563	60,453	5.98	10,109
2019	35,160.73	10,634	10,855	25,361	5.99	4,234
2020	37,264.40	7,687	7,847	30,536	5.99	5,098
2021	361,845.77	28,713	29,310	343,391	5.99	57,327
	3,875,940.31	2,933,781	2,994,762	997,457		171,477

COLSTRIP 3 AND COMMON - WASHINGTON  
INTERIM SURVIVOR CURVE.. IOWA 50-S1  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -3

1984	5,033,684.40	4,650,412	4,576,390	608,305	3.82	159,242
1985	1,488.10	1,372	1,350	183	3.82	48
1986	150,927.58	138,797	136,588	18,868	3.83	4,926
1987	9,039.15	8,290	8,158	1,152	3.84	300
1988	9,335.49	8,540	8,404	1,211	3.84	315
1990	2,927.09	2,661	2,619	396	3.86	103
1991	4,533.79	4,108	4,043	627	3.86	162
1992	390.17	352	346	55	3.87	14
1993	10,308.30	9,269	9,121	1,496	3.88	386
1994	2,842.33	2,546	2,505	422	3.88	109
1995	880.22	785	773	134	3.89	34
1996	1,986.33	1,763	1,735	311	3.89	80
1997	4,597.33	4,058	3,993	742	3.90	190
1998	11,366.32	9,973	9,814	1,893	3.91	484
1999	3,212.38	2,802	2,757	551	3.91	141
2000	85.33	74	73	15	3.92	4

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ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON - WASHINGTON INTERIM SURVIVOR CURVE.. IOWA 50-S1 PROBABLE RETIREMENT YEAR.. 12-2025 NET SALVAGE PERCENT.. -3						
2004	102,838.63	86,089	84,719	21,205	3.94	5,382
2005	214,297.67	177,482	174,657	46,070	3.94	11,693
2006	517,619.71	423,293	416,555	116,593	3.95	29,517
2007	33,942.14	27,385	26,949	8,011	3.95	2,028
2009	3,509.29	2,737	2,693	921	3.96	233
2010	2,231.05	1,704	1,677	621	3.97	156
2011	109,699.24	81,817	80,515	32,476	3.97	8,180
2018	198,133.54	95,363	93,845	110,232	3.99	27,627
2019	193,749.46	76,566	75,347	124,215	4.00	31,054
2020	70,405.05	19,778	19,463	53,054	4.00	13,264
2021	689,214.03	78,876	77,621	632,270	4.00	158,068
	7,383,244.12	5,916,892	5,822,711	1,782,030		453,740

COLSTRIP 4 - IDAHO  
INTERIM SURVIVOR CURVE.. IOWA 50-S1  
PROBABLE RETIREMENT YEAR.. 12-2027  
NET SALVAGE PERCENT.. -4

1986	1,835,308.81	1,619,855	1,581,168	327,553	5.61	58,387
1987	5,420.35	4,765	4,651	986	5.63	175
1989	1,968.92	1,717	1,676	372	5.66	66
1990	1,754.79	1,524	1,488	337	5.67	59
1991	2,403.91	2,077	2,027	473	5.69	83
1992	213.95	184	180	43	5.70	8
1993	877.93	750	732	181	5.72	32
1994	3,049.83	2,592	2,530	642	5.73	112
1995	1,295.97	1,094	1,068	280	5.74	49
1996	1,053.19	883	862	233	5.76	40
1997	390.53	325	317	89	5.77	15
1998	5,999.51	4,956	4,838	1,402	5.78	243
1999	1,703.28	1,395	1,362	410	5.79	71
2000	45.25	37	36	11	5.81	2
2004	54,527.29	42,203	41,195	15,513	5.85	2,652
2005	111,192.54	84,782	82,757	32,883	5.86	5,611
2006	271,250.60	203,262	198,407	83,693	5.88	14,234
2007	6,403.73	4,709	4,597	2,063	5.89	350
2009	6,120.75	4,302	4,199	2,166	5.91	366
2017	71,865.81	32,123	31,356	43,385	5.97	7,267

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4 - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
2018	90,701.75	34,827	33,995	60,335	5.98	10,089
2019	35,160.91	10,737	10,481	26,087	5.99	4,355
2020	36,369.14	7,575	7,394	30,430	5.99	5,080
2021	132,678.18	10,630	10,376	127,609	5.99	21,304
	2,677,756.92	2,077,304	2,027,692	757,176		130,650
COLSTRIP 4 - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1986	3,461,397.71	3,214,093	2,989,707	610,147	3.83	159,307
1987	10,222.81	9,467	8,806	1,826	3.84	476
1989	3,713.39	3,420	3,181	681	3.85	177
1990	3,309.55	3,038	2,826	616	3.86	160
1991	4,533.79	4,148	3,858	857	3.86	222
1992	403.51	368	342	77	3.87	20
1993	1,655.77	1,503	1,398	324	3.88	84
1994	5,751.98	5,202	4,839	1,143	3.88	295
1995	2,444.20	2,200	2,046	496	3.89	128
1996	1,986.33	1,780	1,656	410	3.89	105
1997	736.55	656	610	156	3.90	40
1998	11,315.10	10,025	9,325	2,443	3.91	625
1999	3,212.38	2,829	2,631	709	3.91	181
2000	85.33	75	70	19	3.92	5
2004	102,838.62	86,924	80,856	26,097	3.94	6,624
2005	209,709.46	175,368	163,125	54,973	3.94	13,953
2006	511,579.40	422,415	392,925	139,118	3.95	35,220
2007	12,077.27	9,839	9,152	3,408	3.95	863
2009	11,543.75	9,092	8,457	3,548	3.96	896
2017	135,539.13	74,636	69,425	71,535	3.99	17,929
2018	109,941.70	53,430	49,700	64,639	3.99	16,200

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4 - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
2019	61,122.94	24,389	22,686	40,882	4.00	10,220
2020	68,713.59	19,490	18,129	53,333	4.00	13,333
2021	252,807.29	29,213	27,174	235,746	4.00	58,936
	4,986,641.55	4,163,600	3,872,925	1,313,182		335,999
	31,519,631.91	21,883,520	21,909,590	10,884,197		1,485,853
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3						4.71

AVISTA CORPORATION  
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ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -5						
1983	1,521,902.23	1,102,394	1,329,579	268,419	15.02	17,871
1984	24,803.23	17,813	21,484	4,559	15.11	302
1985	392,806.50	279,655	337,287	75,160	15.19	4,948
1986	16,652.52	11,746	14,167	3,318	15.27	217
1990	4,207.41	2,848	3,435	983	15.55	63
1991	9,781.31	6,544	7,893	2,378	15.62	152
1997	10,314.77	6,341	7,648	3,183	15.95	200
2000	1,832.00	1,065	1,284	639	16.09	40
2001	83,497.52	47,520	57,313	30,359	16.13	1,882
2002	7,641.00	4,250	5,126	2,897	16.17	179
2003	98,802.29	53,604	64,651	39,092	16.21	2,412
2006	18,644.01	9,260	11,168	8,408	16.31	516
2007	9,547.92	4,574	5,517	4,509	16.35	276
2008	139,153.71	64,121	77,335	68,776	16.38	4,199
2009	137,372.77	60,602	73,091	71,150	16.41	4,336
	2,476,959.19	1,672,337	2,016,977	583,830		37,593

COLSTRIP 3 AND COMMON - IDAHO  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 12-2027  
NET SALVAGE PERCENT.. -3

1984	1,434,136.73	1,263,608	1,377,924	99,237	5.79	17,139
1985	304,176.62	267,027	291,184	22,118	5.80	3,813
1986	959,614.69	839,164	915,081	73,322	5.81	12,620
1987	56,401.37	49,120	53,564	4,530	5.82	778
1988	16,198.48	14,046	15,317	1,368	5.83	235
1989	13,460.70	11,618	12,669	1,195	5.84	205
1990	12,857.64	11,047	12,046	1,197	5.84	205
1991	18,821.10	16,087	17,542	1,843	5.85	315
1992	16,455.53	13,988	15,253	1,696	5.86	289
1993	8,761.53	7,403	8,073	952	5.87	162
1994	35,669.80	29,962	32,673	4,067	5.87	693
1995	14,165.78	11,819	12,888	1,703	5.88	290
1996	8,177.18	6,776	7,389	1,033	5.88	176
1997	13,439.82	11,050	12,050	1,793	5.89	304
1998	9,798.73	7,992	8,715	1,378	5.89	234
1999	11,440.74	9,247	10,084	1,700	5.90	288

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ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
2000	16,500.68	13,210	14,405	2,591	5.90	439
2001	7,723.91	6,118	6,671	1,284	5.91	217
2002	10,074.96	7,891	8,605	1,772	5.91	300
2003	12,757.24	9,865	10,757	2,382	5.92	402
2004	11,256.96	8,587	9,364	2,231	5.92	377
2005	3,819.13	2,870	3,130	804	5.92	136
2006	22,721.29	16,779	18,297	5,106	5.93	861
2007	6,723.82	4,873	5,314	1,612	5.93	272
2008	10,472.96	7,427	8,099	2,688	5.94	453
2009	9,458.05	6,548	7,140	2,601	5.94	438
2010	140.68	95	104	41	5.94	7
2011	6,739.37	4,398	4,796	2,146	5.94	361
2012	21,245.55	13,345	14,552	7,331	5.95	1,232
2016	17,503.44	8,578	9,354	8,675	5.96	1,456
2017	227,295.01	99,948	108,990	125,124	5.96	20,994
2018	289.62	110	120	178	5.96	30
2020	3.52	1	1	3	5.97	1
2021	174,287.75	13,616	14,848	164,669	5.97	27,583
	3,492,590.38	2,794,213	3,046,999	550,369		93,305

COLSTRIP 3 AND COMMON - WASHINGTON  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -3

1984	2,704,786.00	2,502,851	2,524,165	261,764	3.91	66,947
1985	573,677.99	529,572	534,082	56,806	3.91	14,528
1986	1,809,836.08	1,665,937	1,680,124	184,007	3.92	46,941
1987	106,373.14	97,650	98,482	11,083	3.92	2,827
1988	30,550.38	27,956	28,194	3,273	3.93	833
1989	25,386.92	23,159	23,356	2,792	3.93	710
1990	24,249.55	22,050	22,238	2,739	3.93	697
1991	35,496.64	32,154	32,428	4,134	3.94	1,049
1992	31,035.17	28,008	28,247	3,720	3.94	944
1993	16,524.27	14,853	14,979	2,041	3.94	518
1994	67,273.34	60,212	60,725	8,567	3.94	2,174
1995	26,716.70	23,794	23,997	3,522	3.95	892
1996	15,422.18	13,668	13,784	2,100	3.95	532



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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON - WASHINGTON INTERIM SURVIVOR CURVE.. IOWA 60-R2 PROBABLE RETIREMENT YEAR.. 12-2025 NET SALVAGE PERCENT.. -3						
1997	25,347.54	22,344	22,534	3,574	3.95	905
1998	18,480.42	16,197	16,335	2,700	3.95	684
1999	21,577.27	18,784	18,944	3,281	3.96	829
2000	31,120.32	26,909	27,138	4,916	3.96	1,241
2001	14,567.33	12,503	12,609	2,395	3.96	605
2002	19,001.39	16,175	16,313	3,259	3.96	823
2003	24,060.18	20,299	20,472	4,310	3.96	1,088
2004	21,230.66	17,724	17,875	3,993	3.97	1,006
2005	7,202.87	5,947	5,998	1,421	3.97	358
2006	42,852.42	34,949	35,247	8,891	3.97	2,240
2007	12,681.18	10,200	10,287	2,775	3.97	699
2008	19,752.04	15,641	15,774	4,570	3.97	1,151
2009	17,837.95	13,873	13,991	4,382	3.97	1,104
2010	265.32	202	204	70	3.97	18
2011	12,710.45	9,443	9,523	3,568	3.98	896
2012	40,069.18	28,939	29,185	12,086	3.98	3,037
2016	33,011.55	19,636	19,803	14,199	3.98	3,568
2018	429,225.25	205,918	207,672	234,430	3.98	58,902
2020	6.65	2	2	5	3.99	1
2021	330,910.59	37,281	37,598	303,239	3.99	76,000
	6,589,238.92	5,574,830	5,622,305	1,164,611		294,747

COLSTRIP 4 - IDAHO  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 12-2027  
NET SALVAGE PERCENT.. -4

1986	1,125,701.88	993,961	1,036,372	134,358	5.81	23,125
1987	35,948.65	31,612	32,961	4,426	5.82	760
1988	10,093.60	8,838	9,215	1,282	5.83	220
1989	12,351.05	10,764	11,223	1,622	5.84	278
1990	13,795.25	11,968	12,479	1,868	5.84	320
1991	17,897.91	15,446	16,105	2,509	5.85	429
1992	16,455.53	14,124	14,727	2,387	5.86	407
1993	13,419.23	11,449	11,938	2,018	5.87	344
1994	35,352.69	29,984	31,263	5,503	5.87	937
1995	15,928.99	13,419	13,992	2,575	5.88	438
1996	8,109.15	6,784	7,073	1,360	5.88	231

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4 - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1997	13,443.56	11,160	11,636	2,345	5.89	398
1998	9,704.98	7,992	8,333	1,760	5.89	299
1999	11,232.60	9,166	9,557	2,125	5.90	360
2000	16,506.91	13,344	13,913	3,254	5.90	552
2001	7,723.91	6,177	6,441	1,592	5.91	269
2002	10,074.96	7,968	8,308	2,170	5.91	367
2003	12,757.24	9,960	10,385	2,883	5.92	487
2004	4,148.45	3,195	3,331	983	5.92	166
2005	3,819.13	2,898	3,022	950	5.92	160
2006	22,721.29	16,942	17,665	5,965	5.93	1,006
2007	6,723.82	4,920	5,130	1,863	5.93	314
2008	10,472.96	7,499	7,819	3,073	5.94	517
2009	9,457.96	6,612	6,894	2,942	5.94	495
2010	140.68	96	100	46	5.94	8
2011	6,739.37	4,441	4,630	2,378	5.94	400
2012	10,823.00	6,864	7,157	4,099	5.95	689
2016	17,414.79	8,618	8,986	9,126	5.96	1,531
2017	84,814.13	37,657	39,264	48,943	5.96	8,212
2018	289.62	111	116	185	5.96	31
2021	10,221.42	806	840	9,790	5.97	1,640
	1,574,284.71	1,314,775	1,370,875	266,381		45,390

COLSTRIP 4 - WASHINGTON  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1986	2,123,076.99	1,973,246	1,883,227	324,773	3.92	82,850
1987	67,799.25	62,844	59,977	10,534	3.92	2,687
1988	19,036.57	17,589	16,787	3,011	3.93	766
1989	23,294.12	21,457	20,478	3,748	3.93	954
1990	26,017.87	23,888	22,798	4,260	3.93	1,084
1991	33,755.52	30,873	29,465	5,641	3.94	1,432
1992	31,035.17	28,280	26,990	5,287	3.94	1,342
1993	25,308.70	22,970	21,922	4,399	3.94	1,116
1994	66,675.27	60,256	57,507	11,835	3.94	3,004
1995	30,042.13	27,016	25,784	5,460	3.95	1,382
1996	15,293.88	13,686	13,062	2,844	3.95	720

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4 - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1997	25,354.58	22,567	21,538	4,831	3.95	1,223
1998	18,303.61	16,197	15,458	3,578	3.95	906
1999	21,184.72	18,621	17,772	4,261	3.96	1,076
2000	31,132.09	27,180	25,940	6,437	3.96	1,626
2001	14,567.33	12,624	12,048	3,102	3.96	783
2002	19,001.39	16,332	15,587	4,175	3.96	1,054
2003	24,060.18	20,496	19,561	5,462	3.96	1,379
2004	7,824.00	6,595	6,294	1,843	3.97	464
2005	7,202.87	6,005	5,731	1,760	3.97	443
2006	42,852.42	35,289	33,679	10,887	3.97	2,742
2007	12,681.18	10,299	9,829	3,359	3.97	846
2008	19,752.04	15,792	15,072	5,471	3.97	1,378
2009	17,838.04	14,008	13,369	5,183	3.97	1,306
2010	265.32	204	195	81	3.97	20
2011	12,710.45	9,535	9,100	4,119	3.98	1,035
2012	20,412.21	14,886	14,207	7,022	3.98	1,764
2016	32,844.33	19,726	18,826	15,332	3.98	3,852
2017	159,959.70	87,817	83,811	82,547	3.98	20,740
2018	546.21	265	253	315	3.98	79
2021	18,870.62	2,147	2,049	17,576	3.99	4,405
	2,968,698.76	2,638,690	2,518,314	569,133		144,458
	17,101,771.96	13,994,845	14,575,471	3,134,324		615,493
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1						3.60

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.10 ASSET AGREEMENT - SETTLEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1995	1,700,000.00	901,000	907,486	792,514	23.50	33,724
1996	1,000,000.00	510,000	513,671	486,329	24.50	19,850
1998	302,000.00	141,940	142,962	159,038	26.50	6,001
1999	1,198,000.00	539,100	542,981	655,019	27.50	23,819
	4,200,000.00	2,092,040	2,107,100	2,092,900		83,394
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.1 1.99

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.30 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1926	5,741.60	4,781	4,539	1,202	16.72	72
1927	5,348.00	4,425	4,201	1,147	17.23	67
1931	260.00	210	199	61	19.34	3
1932	2,284.00	1,828	1,736	548	19.88	28
	13,633.60	11,244	10,676	2,958		170
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. 0						
1949	146,645.53	105,375	94,018	52,628	26.75	1,967
1950	19,045.80	13,595	12,130	6,916	27.08	255
1951	1,650.37	1,170	1,044	606	27.40	22
1952	942.98	664	592	351	27.71	13
1953	347.99	243	217	131	28.00	5
1962	2,446.88	1,607	1,434	1,013	30.16	34
	171,079.55	122,654	109,434	61,645		2,296
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1922	41,747.26	35,559	36,559	5,189	14.82	350
1923	1,343.00	1,138	1,170	173	15.29	11
1924	776.00	654	672	104	15.77	7
1925	8,152.00	6,826	7,018	1,134	16.26	70
1926	1,929.00	1,605	1,650	279	16.76	17
1933	9,616.50	7,636	7,851	1,766	20.52	86
	63,563.76	53,418	54,920	8,644		541

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.30 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1925	3,500.00	2,931	3,500			
1990	6,436.75	2,912	4,247	2,190	37.95	58
	9,936.75	5,843	7,747	2,190		58
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1906	106.36	97	92	14	8.95	2
1907	129.18	117	111	18	9.25	2
1908	2,569.44	2,324	2,214	356	9.55	37
1909	2,750.84	2,479	2,361	390	9.87	40
1910	1,802.90	1,619	1,542	261	10.19	26
1911	1,462.48	1,309	1,247	216	10.51	21
1912	2,790.82	2,488	2,370	421	10.85	39
1913	362.92	322	307	56	11.20	5
1914	246.62	218	208	39	11.55	3
1915	59.58	52	50	10	11.92	1
1916	70.64	62	59	12	12.30	1
1917	43.56	38	36	7	12.69	1
1918	660.71	574	547	114	13.09	9
1920	26.65	23	22	5	13.93	
1921	244.93	210	200	45	14.37	3
1922	130.36	111	106	25	14.82	2
1923	108.22	92	88	21	15.29	1
1924	3.29	3	3			
1925	12.90	11	10	2	16.26	
1926	78.00	65	62	16	16.76	1
1927	43.10	36	34	9	17.27	1
1928	136.20	112	107	30	17.79	2
1929	166.23	136	130	37	18.33	2
1930	21.00	17	16	5	18.87	
1931	7.69	6	6	2	19.41	
1932	2.85	2	2	1	19.97	
1933	10.14	8	8	3	20.52	
1934	19.77	16	15	5	21.08	
1939	7.43	6	6	2	23.83	

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.30 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1942	1,872.11	1,390	1,324	548	25.40	22
1943	24.98	18	17	8	25.91	
1944	15.37	11	10	5	26.41	
1945	145.95	106	101	45	26.91	2
1946	8.57	6	6	3	27.39	
1947	13.69	10	10	4	27.86	
1948	0.29		0			
1949	4.89	3	3	2	28.76	
1951	28.26	20	19	9	29.63	
1952	2.42	2	2			
1953	355.69	242	230	125	30.44	4
1954	11.83	8	8	4	30.82	
1955	113.91	76	72	42	31.19	1
1957	1.29	1	1			
1958	25.55	17	16	9	32.23	
1962	343.42	217	207	137	33.44	4
1976	60.71	34	32	28	36.38	1
1979	1,160.48	619	589	571	36.81	16
1980	64.02	34	32	32	36.94	1
1986	2,503.59	1,212	1,154	1,350	37.61	36
1987	2,334.63	1,112	1,059	1,276	37.70	34
1991	0.43					
	23,166.89	17,691	16,851	6,316		320

CABINET GORGE  
INTERIM SURVIVOR CURVE.. IOWA 100-R4  
PROBABLE RETIREMENT YEAR.. 12-2072  
NET SALVAGE PERCENT.. 0

1952	5,283,375.84	3,500,870	1,998,152	3,285,224	33.36	98,478
1953	895,974.31	587,481	335,310	560,664	33.99	16,495
1954	9,808.42	6,365	3,633	6,176	34.60	178
1955	119,053.27	76,436	43,627	75,427	35.21	2,142
1956	124,315.68	78,959	45,067	79,249	35.81	2,213
1957	50,790.90	31,912	18,214	32,577	36.40	895
1958	11,608.43	7,214	4,117	7,491	36.98	203
1959	3,693.94	2,270	1,296	2,398	37.55	64
1960	6,662.94	4,049	2,311	4,352	38.11	114

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.30 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
1961	4,636.17	2,786	1,590	3,046	38.65	79
1962	859.66	511	292	568	39.18	14
1968	1,256.29	695	397	860	42.06	20
1973	12,810.28	6,653	3,797	9,013	44.04	205
1979	120,672.61	57,604	32,878	87,795	45.94	1,911
1980	1,992.62	937	535	1,458	46.21	32
1986	135,725.53	57,721	32,945	102,781	47.61	2,159
	6,783,236.89	4,422,463	2,524,159	4,259,077		125,202
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
1959	27,118,321.26	16,403,059	8,621,153	18,497,168	39.07	473,437
1960	1,167,859.00	697,621	366,657	801,202	39.75	20,156
1961	545,597.00	321,820	169,143	376,454	40.42	9,314
1962	306,780.00	178,653	93,897	212,883	41.08	5,182
1963	30,386.38	17,464	9,179	21,208	41.74	508
1964	169,423.00	96,104	50,511	118,912	42.38	2,806
1965	67,184.00	37,605	19,765	47,419	43.01	1,103
1966	8,071.00	4,458	2,343	5,728	43.62	131
	29,413,621.64	17,756,784	9,332,647	20,080,975		512,637
	36,478,239.08	22,390,097	12,056,434	24,421,805		641,224
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.1 1.76



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.31 TWIN CREEK CHANNEL RESTORATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
2005	242,033.02	59,927	60,609	181,424	50.08	3,623
	242,033.02	59,927	60,609	181,424		3,623
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						50.1 1.50

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.40 LAND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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LITTLE FALLS

INTERIM SURVIVOR CURVE.. IOWA 90-R4  
PROBABLE RETIREMENT YEAR.. 12-2059  
NET SALVAGE PERCENT.. 0

1910	1,963.67	1,834	1,964			
1911	5.00	5	5			
1924	1,637.00	1,453	1,637			
1925	21.00	19	21			
	3,626.67	3,311	3,627			

LONG LAKE

INTERIM SURVIVOR CURVE.. IOWA 90-R4  
PROBABLE RETIREMENT YEAR.. 12-2055  
NET SALVAGE PERCENT.. 0

1915	94,755.26	87,049	94,755			
1916	21,284.75	19,487	21,285			
1920	31,938.00	28,815	31,938			
1921	7,819.00	7,027	7,819			
1922	6,468.00	5,789	6,468			
1923	45.00	40	45			
1924	1,179.00	1,046	1,179			
1925	346.00	306	346			
1938	120.00	98	120			
1939	71.00	58	71			
1949	70,732.26	53,071	65,203	5,530	22.14	250
1950	9,170.20	6,823	8,383	788	22.64	35
1951	794.63	586	720	75	23.13	3
1952	454.02	332	408	46	23.60	2
1953	207.01	150	184	23	24.07	1
1962	1,178.12	792	973	205	27.66	7
	246,562.25	211,469	239,896	6,666		298

NINE MILE

INTERIM SURVIVOR CURVE.. IOWA 90-R4  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. 0

1925	979.50	865	980			
	979.50	865	980			

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.40 LAND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1906	4,288.64	4,055	4,289			
1907	5,208.82	4,910	5,209			
1908	102,784.60	96,595	102,785			
1909	110,920.16	103,908	110,920			
1910	72,697.10	67,891	72,697			
1911	58,970.52	54,895	58,971			
1912	112,532.18	104,417	112,532			
1913	14,634.08	13,535	14,603	31	6.76	5
1914	9,944.46	9,167	9,890	54	7.04	8
1915	2,402.42	2,207	2,381	21	7.32	3
1916	2,848.36	2,608	2,814	35	7.60	5
1917	1,756.44	1,602	1,728	28	7.90	4
1918	26,641.29	24,217	26,127	514	8.19	63
1920	1,074.35	969	1,045	29	8.80	3
1921	9,876.07	8,875	9,575	301	9.12	33
1922	5,256.63	4,705	5,076	181	9.45	19
1923	4,363.78	3,890	4,197	167	9.78	17
1924	132.71	118	127	5	10.13	
1925	520.10	459	495	25	10.49	2
1926	3,145.00	2,765	2,983	162	10.86	15
1927	1,737.90	1,521	1,641	97	11.25	9
1928	5,491.81	4,781	5,158	334	11.65	29
1929	6,702.77	5,805	6,263	440	12.06	36
1930	847.00	729	787	60	12.49	5
1931	310.31	266	287	23	12.94	2
1932	115.14	98	106	9	13.40	1
1933	408.86	346	373	36	13.88	3
1934	797.23	670	723	74	14.37	5
1939	299.57	243	262	37	17.07	2
1942	75,487.89	59,668	64,375	11,113	18.83	590
1943	1,007.03	789	851	156	19.42	8
1944	619.63	481	519	101	20.02	5
1945	5,885.05	4,532	4,889	996	20.62	48
1946	345.43	264	285	61	21.22	3
1947	552.30	418	451	101	21.82	5
1948	11.70	9	10	2	22.41	
1949	197.12	146	158	40	23.00	2
1951	1,139.73	831	897	243	24.15	10

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.40 LAND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1952	97.58	70	76	22	24.72	1
1953	14,342.31	10,261	11,070	3,272	25.28	129
1954	477.17	338	365	113	25.84	4
1955	4,593.09	3,224	3,478	1,115	26.38	42
1957	51.71	36	39	13	27.44	
1958	1,030.45	702	757	273	27.95	10
1962	13,847.57	9,069	9,784	4,063	29.87	136
1976	2,447.99	1,376	1,485	963	34.74	28
1979	46,793.24	25,329	27,327	19,466	35.44	549
1980	2,581.20	1,379	1,488	1,093	35.66	31
1986	313,400.98	153,278	165,368	148,033	36.74	4,029
1987	94,137.78	45,288	48,860	45,278	36.89	1,227
1989	1,452,014.32	674,664	727,880	724,134	37.17	19,482
1991	17.56	8	9	9	37.42	
1994	110,649.98	46,514	50,183	60,467	37.74	1,602
	2,708,437.11	1,564,921	1,684,647	1,023,791		28,210

CABINET GORGE  
INTERIM SURVIVOR CURVE.. IOWA 90-R4  
PROBABLE RETIREMENT YEAR.. 12-2072  
NET SALVAGE PERCENT.. 0

1952	285,018.42	203,295	130,866	154,153	25.78	5,980
1953	48,330.89	34,092	21,946	26,385	26.48	996
1954	529.09	369	238	292	27.18	11
1955	6,422.00	4,428	2,850	3,572	27.88	128
1956	6,705.88	4,570	2,942	3,764	28.59	132
1957	2,739.78	1,845	1,188	1,552	29.29	53
1958	626.19	417	268	358	29.99	12
1959	199.25	131	84	115	30.69	4
1960	359.41	233	150	209	31.39	7
1961	250.09	160	103	147	32.08	5
1962	46.38	29	19	28	32.77	1
1968	67.77	40	26	42	36.75	1
1973	691.02	375	241	450	39.74	11

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.40 LAND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
1979	6,509.35	3,213	2,068	4,441	42.79	104
1980	107.48	52	33	74	43.24	2
1986	7,321.35	3,188	2,052	5,269	45.53	116
	365,924.35	256,437	165,075	200,850		7,563
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
1959	8,209.79	5,373	5,008	3,202	31.07	103
1963	2,397.62	1,486	1,385	1,013	34.12	30
2015	70,262.50	7,202	6,712	63,550	56.83	1,118
	80,869.91	14,061	13,105	67,765		1,251
	3,406,399.79	2,051,064	2,107,329	1,299,072		37,322
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.8 1.10

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.41 LAND EASEMENTS - CONSERVATION - HABITAT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
2002	91,873.21	26,052	23,773	68,101	49.14	1,386
2005	242,033.14	60,370	55,088	186,945	49.53	3,774
2011	116,479.71	20,147	18,384	98,095	50.11	1,958
2014	390,987.38	50,727	46,289	344,699	50.31	6,852
2017	198,683.07	16,262	14,839	183,844	50.48	3,642
2018	952,151.53	61,519	56,137	896,015	50.53	17,732
	1,992,208.04	235,077	214,510	1,777,698		35,344
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
2001	550,000.00	149,721	150,223	399,777	54.62	7,319
2012	432,234.97	62,160	62,369	369,866	56.50	6,546
	982,234.97	211,881	212,592	769,643		13,865
	2,974,443.01	446,958	427,102	2,547,341		49,209
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					51.8	1.65

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1992	7,510,318.12	2,881,804	1,754,281	6,281,760	46.27	135,763
1994	94,450.97	34,641	21,087	79,975	46.44	1,722
1995	200.00	72	44	170	46.52	4
1999	24,469.44	7,834	4,769	21,413	46.84	457
2004	43,516.48	11,624	7,076	39,487	47.19	837
2006	204,147.06	49,725	30,270	188,168	47.33	3,976
2007	13,578.74	3,143	1,913	12,616	47.39	266
2009	14,696.51	3,023	1,840	13,885	47.52	292
2010	953.84	183	111	909	47.58	19
2014	20,262.07	2,717	1,654	20,026	47.81	419
2016	123,935.66	12,621	7,683	124,928	47.92	2,607
2018	192.80	13	8	198	48.03	4
2020	8,123.62	242	147	8,545	48.13	178
2021	140,141.04	1,419	864	149,087	48.18	3,094
	8,198,986.35	3,009,061	1,831,747	6,941,168		149,638

LITTLE FALLS  
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2059  
NET SALVAGE PERCENT.. -5

1910	351,355.14	276,526	327,048	41,874	26.48	1,581
1911	5,236.00	4,108	4,859	639	26.67	24
1913	433.04	338	400	55	27.03	2
1914	1,126.00	875	1,035	147	27.21	5
1916	8,214.00	6,345	7,504	1,120	27.57	41
1917	60.00	46	54	9	27.74	
1921	188.00	143	169	28	28.43	1
1924	632.00	475	562	102	28.93	4
1925	132.00	99	117	22	29.09	1
1926	2,493.00	1,862	2,202	415	29.25	14
1927	2,290.00	1,704	2,015	389	29.41	13
1930	2,027.00	1,492	1,765	364	29.87	12
1932	182.00	133	157	34	30.17	1
1935	64.00	46	54	13	30.60	
1937	753.00	539	637	153	30.88	5
1938	1,864.00	1,330	1,573	384	31.01	12
1939	753.65	535	633	159	31.15	5

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -5						
1940	478.00	338	400	102	31.28	3
1941	149.26	105	124	33	31.41	1
1948	1,073.69	732	866	262	32.26	8
1949	946.00	641	758	235	32.37	7
1951	6,313.00	4,236	5,010	1,619	32.59	50
1952	95.91	64	76	25	32.70	1
1953	4,381.00	2,908	3,439	1,161	32.80	35
1954	2,911.00	1,922	2,273	783	32.90	24
1956	1,639.71	1,070	1,265	456	33.10	14
1957	6,435.18	4,175	4,938	1,819	33.20	55
1958	7,365.00	4,748	5,615	2,118	33.30	64
1962	3,065.00	1,926	2,278	940	33.66	28
1986	84,471.49	41,879	49,530	39,165	35.28	1,110
1988	5,581.46	2,684	3,174	2,686	35.38	76
1990	66,493.68	30,925	36,575	33,243	35.48	937
1991	92,144.27	42,106	49,799	46,953	35.52	1,322
1993	10.88	5	6	6	35.61	
1995	7,161.11	3,019	3,571	3,949	35.70	111
1997	6,573.46	2,644	3,127	3,775	35.78	106
1999	2,248.12	858	1,015	1,346	35.86	38
2000	341.63	127	150	209	35.90	6
2003	3,202.14	1,076	1,273	2,090	36.01	58
2005	1,724.81	536	634	1,177	36.07	33
2006	27,394.26	8,147	9,635	19,128	36.11	530
2008	10,281.47	2,768	3,274	7,522	36.17	208
2009	293,718.35	74,631	88,266	220,138	36.21	6,079
2011	3,067.85	682	807	2,415	36.27	67
2013	4,240.91	796	941	3,512	36.33	97
2014	876,290.79	148,367	175,474	744,631	36.36	20,479
2015	350,435.61	52,530	62,127	305,830	36.39	8,404
2016	1,004,180.80	130,407	154,233	900,157	36.42	24,716
2017	323,038.73	35,205	41,637	297,554	36.44	8,166
2018	325,384.48	28,193	33,344	308,310	36.47	8,454
2019	333,099.11	21,073	24,923	324,831	36.50	8,899
2020	3,572.85	138	163	3,588	36.53	98
2021	1,234,615.70	16,464	19,472	1,276,874	36.55	34,935
	5,471,929.54	964,721	1,140,980	4,604,546		126,940



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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
1915	731,926.38	584,651	503,576	272,266	25.51	10,673
1916	4,034.00	3,213	2,767	1,509	25.66	59
1917	2,238.00	1,778	1,531	841	25.80	33
1918	7,942.00	6,290	5,418	3,001	25.95	116
1919	14,798.00	11,687	10,066	5,620	26.09	215
1920	11,914.00	9,382	8,081	4,548	26.23	173
1921	6,762.00	5,309	4,573	2,595	26.37	98
1922	15,297.00	11,974	10,314	5,901	26.51	223
1924	2,887.00	2,246	1,935	1,126	26.78	42
1926	9,910.19	7,662	6,599	3,905	27.05	144
1927	1,454.00	1,121	966	576	27.17	21
1928	453.00	348	300	180	27.30	7
1929	1,557.00	1,192	1,027	624	27.43	23
1930	786.00	600	517	316	27.55	11
1935	33.00	25	22	13	28.15	
1936	1,113.02	832	717	463	28.26	16
1939	519.22	384	331	220	28.59	8
1940	505.06	372	320	215	28.70	7
1941	888.75	652	562	380	28.80	13
1942	1,894.23	1,383	1,191	817	28.90	28
1944	476.79	345	297	208	29.10	7
1945	1,009.00	728	627	442	29.20	15
1946	1,191.50	856	737	526	29.30	18
1947	2,700.37	1,931	1,663	1,199	29.39	41
1950	21,190.70	14,943	12,871	9,591	29.66	323
1958	6,044.84	4,090	3,523	2,885	30.31	95
1966	38,136.89	24,543	21,140	19,286	30.86	625
1969	61,745.14	38,883	33,491	31,959	31.04	1,030
1983	1,269.70	699	602	744	31.75	23
1985	33,914.87	18,201	15,677	20,273	31.84	637
1987	1,326.24	693	597	809	31.91	25
1989	2,152.79	1,091	940	1,342	31.99	42
1990	17,133.67	8,542	7,357	10,804	32.03	337
1991	9,995.77	4,901	4,221	6,374	32.06	199
1992	103,505.57	49,851	42,938	66,778	32.10	2,080
1994	6,674.88	3,094	2,665	4,410	32.17	137
1997	14,375.67	6,245	5,379	9,859	32.26	306
1998	35,177.85	14,913	12,845	24,444	32.29	757
1999	19,669.10	8,126	6,999	13,850	32.32	429

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LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2002	11,983.95	4,531	3,903	8,800	32.41	272
2004	5,258.49	1,853	1,596	3,978	32.47	123
2007	6,561.94	2,035	1,753	5,203	32.55	160
2008	71,163.13	20,994	18,083	57,350	32.57	1,761
2009	1,935.35	540	465	1,586	32.60	49
2010	30,228.20	7,931	6,831	25,211	32.62	773
2012	150,973.82	34,232	29,485	130,547	32.67	3,996
2013	162,494.42	33,763	29,081	143,163	32.69	4,379
2014	1,582,166.80	296,611	255,479	1,421,618	32.72	43,448
2015	63,914.46	10,640	9,165	58,585	32.74	1,789
2016	438,083.29	63,293	54,516	409,852	32.76	12,511
2017	47,029.17	5,709	4,917	44,934	32.78	1,371
2018	3,470,068.67	337,150	290,396	3,387,876	32.80	103,289
2019	392,239.00	27,882	24,016	391,758	32.83	11,933
2020	31,297.59	1,375	1,184	31,991	32.85	974
2021	26,250.54	392	338	27,488	32.87	836
	7,686,252.01	1,702,707	1,466,588	6,680,839		206,700

SPOKANE UPPER FALLS  
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -6

1922	334,364.31	254,304	336,342	18,084	29.08	622
1923	824.00	624	825	48	29.26	2
1924	341.00	258	341	20	29.43	1
1930	953.00	704	931	79	30.42	3
1940	185.00	131	173	23	31.90	1
1942	192.00	135	179	25	32.17	1
1945	626.62	434	574	90	32.56	3
1950	855.00	577	763	143	33.16	4
1951	142.00	95	126	25	33.28	1
1952	279.00	186	246	50	33.39	1
1953	2,176.17	1,446	1,912	394	33.50	12
1954	920.00	608	804	171	33.61	5
1957	514.00	334	442	103	33.92	3
1966	2,906.35	1,773	2,345	736	34.76	21
1982	10,196.78	5,317	7,032	3,776	35.90	105

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -6						
1994	1,875.33	803	1,062	926	36.52	25
1998	14,368.94	5,596	7,401	7,830	36.69	213
1999	19,085.85	7,233	9,566	10,665	36.73	290
2002	31,174.13	10,767	14,240	18,804	36.85	510
2008	46,456.93	12,373	16,365	32,880	37.07	887
2009	44,341.57	11,151	14,748	32,254	37.10	869
2012	348,085.01	70,650	93,442	275,529	37.20	7,407
2014	25,792.13	4,314	5,706	21,634	37.26	581
2016	66,347.05	8,499	11,241	59,087	37.32	1,583
2019	60,943.49	3,803	5,030	59,570	37.41	1,592
2020	46,747.42	1,786	2,362	47,190	37.44	1,260
2021	53,886.53	693	917	56,203	37.47	1,500
	1,114,579.61	404,594	535,115	646,339		17,502

NINE MILE  
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -4

1908	126,339.99	98,660	61,006	70,388	26.49	2,657
1925	1,223.96	904	559	714	29.60	24
1927	12,989.00	9,520	5,887	7,622	29.93	255
1928	19,335.78	14,119	8,730	11,379	30.09	378
1929	27,981.00	20,353	12,585	16,515	30.26	546
1930	8,044.00	5,829	3,604	4,761	30.42	157
1931	15.00	11	7	9	30.57	
1938	237.00	166	103	144	31.62	5
1940	126.00	88	54	77	31.90	2
1941	179.17	124	77	110	32.03	3
1947	292.03	197	122	182	32.80	6
1953	1,033.84	674	417	658	33.50	20
1955	400.25	258	160	257	33.71	8
1956	701.00	449	278	451	33.82	13
1961	9,818.34	6,092	3,767	6,444	34.31	188
1963	80.86	49	30	54	34.49	2
1966	144.00	86	53	97	34.76	3
1967	3,350.00	1,990	1,231	2,253	34.84	65
1971	2,905.00	1,669	1,032	1,989	35.16	57

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1972	3,476.58	1,980	1,224	2,391	35.23	68
1980	411.42	216	134	294	35.77	8
1981	9,922.05	5,139	3,178	7,141	35.84	199
1984	26,115.12	13,014	8,047	19,113	36.01	531
1985	723.40	355	220	533	36.07	15
1986	21,186.25	10,262	6,345	15,688	36.12	434
1987	114.96	55	34	86	36.18	2
1994	2,577,412.48	1,083,060	669,702	2,010,807	36.52	55,060
1995	226,189.23	93,013	57,514	177,723	36.56	4,861
1997	1,627.42	638	395	1,298	36.65	35
1998	8,156.07	3,116	1,927	6,556	36.69	179
1999	5,309.51	1,974	1,221	4,301	36.73	117
2000	9,543.30	3,448	2,132	7,793	36.77	212
2001	1,425.08	499	309	1,174	36.81	32
2005	8,887.43	2,686	1,661	7,582	36.96	205
2013	368,816.25	67,144	41,518	342,051	37.23	9,188
2014	2,440,050.62	400,391	247,579	2,290,074	37.26	61,462
2015	1,926,956.79	280,144	173,225	1,830,810	37.29	49,097
2016	6,815,497.13	856,599	529,672	6,558,445	37.32	175,735
2017	4,933,773.91	519,783	321,404	4,809,721	37.35	128,774
2018	423,778.50	35,554	21,985	418,745	37.38	11,202
2019	15,943.96	976	604	15,978	37.41	427
2020	7,633.33	286	177	7,762	37.44	207
2021	912.51	12	7	942	37.47	25
	20,049,059.52	3,541,582	2,189,911	18,661,111		502,464

POST FALLS

INTERIM SURVIVOR CURVE.. IOWA 110-R1.5

PROBABLE RETIREMENT YEAR.. 12-2060

NET SALVAGE PERCENT.. -4

1906	100,200.31	78,718	90,812	13,396	26.10	513
1907	3,539.46	2,772	3,198	483	26.30	18
1908	2,812.29	2,196	2,533	391	26.49	15
1909	163.00	127	147	23	26.69	1
1910	29,239.00	22,692	26,178	4,230	26.88	157
1911	8,493.00	6,571	7,581	1,252	27.07	46
1912	254.00	196	226	38	27.26	1

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POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1913	1,627.00	1,251	1,443	249	27.45	9
1914	713.00	546	630	112	27.64	4
1921	237.00	177	204	42	28.91	1
1922	359.00	268	309	64	29.08	2
1923	1,424.00	1,059	1,222	259	29.26	9
1925	143.00	106	122	26	29.60	1
1926	7,044.00	5,182	5,978	1,348	29.76	45
1927	2,171.00	1,591	1,835	422	29.93	14
1928	61.00	45	52	12	30.09	
1929	24,275.00	17,657	20,370	4,876	30.26	161
1932	75.00	54	62	16	30.73	1
1936	78.00	55	63	18	31.33	1
1939	127.00	89	103	29	31.76	1
1940	328.92	229	264	78	31.90	2
1941	160.34	111	128	39	32.03	1
1942	11.00	8	9	2	32.17	
1943	653.00	448	517	162	32.30	5
1945	2,507.00	1,703	1,965	643	32.56	20
1946	2,671.50	1,806	2,083	695	32.68	21
1947	1,298.24	874	1,008	342	32.80	10
1948	1,334.77	894	1,031	357	32.92	11
1949	1,189.68	792	914	324	33.04	10
1951	2,121.49	1,398	1,613	594	33.28	18
1952	564.44	370	427	160	33.39	5
1953	76.00	50	58	21	33.50	1
1954	22.00	14	16	7	33.61	
1955	2,332.00	1,503	1,734	691	33.71	20
1956	756.00	484	558	228	33.82	7
1957	178.00	113	130	55	33.92	2
1958	819.15	518	598	254	34.02	7
1959	1,406.00	884	1,020	442	34.12	13
1963	998.00	611	705	333	34.49	10
1964	29,385.00	17,856	20,599	9,961	34.58	288
1965	1,638.00	988	1,140	564	34.67	16
1966	682.72	409	472	238	34.76	7
1968	1,307.00	770	888	471	34.92	13
1980	125.13	66	76	54	35.77	2
1981	1,894.68	981	1,132	839	35.84	23
1982	31,717.08	16,227	18,720	14,266	35.90	397

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POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1984	18,588.50	9,263	10,686	8,646	36.01	240
1985	18,140.23	8,914	10,284	8,582	36.07	238
1986	231.93	112	129	112	36.12	3
1988	12,367.93	5,808	6,700	6,162	36.23	170
1989	22,560.55	10,423	12,024	11,439	36.28	315
1990	2,287.23	1,039	1,199	1,180	36.33	32
1991	1,312.50	585	675	690	36.38	19
1992	11,114.19	4,865	5,612	5,946	36.42	163
1993	13,497.07	5,792	6,682	7,355	36.47	202
1994	3,107.28	1,306	1,507	1,725	36.52	47
1998	129,973.74	49,664	57,294	77,878	36.69	2,123
1999	32,441.94	12,063	13,916	19,823	36.73	540
2004	1,619.10	510	588	1,096	36.92	30
2006	81,785.53	23,638	27,270	57,787	37.00	1,562
2007	220,514.81	60,772	70,109	159,227	37.03	4,300
2008	297,987.67	77,867	89,830	220,077	37.07	5,937
2009	12,328.51	3,042	3,509	9,312	37.10	251
2013	111,058.77	20,218	23,324	92,177	37.23	2,476
2014	55,146.73	9,049	10,439	46,913	37.26	1,259
2015	4,316.87	628	724	3,765	37.29	101
2016	1,643,728.12	206,590	238,330	1,471,147	37.32	39,420
2017	177,264.67	18,675	21,544	162,811	37.35	4,359
2018	77,988.95	6,543	7,548	73,560	37.38	1,968
2019	6,826.48	418	482	6,617	37.41	177
2020	249,222.56	9,344	10,780	248,412	37.44	6,635
2021	3,277,042.10	41,341	47,693	3,360,431	37.47	89,683
	6,751,666.16	779,928	899,754	6,121,978		164,159

CABINET GORGE

INTERIM SURVIVOR CURVE.. IOWA 110-R1.5

PROBABLE RETIREMENT YEAR.. 12-2072

NET SALVAGE PERCENT.. -13

1952	5,998,653.03	3,899,048	3,602,049	3,176,429	40.89	77,682
1953	876,812.58	565,974	522,863	467,936	41.08	11,391
1955	437.80	279	258	237	41.44	6
1956	499.92	316	292	273	41.62	7
1957	4,670.00	2,928	2,705	2,572	41.80	62

AVISTA CORPORATION  
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ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
1969	1,173.01	663	612	713	43.69	16
1970	7,790.00	4,361	4,029	4,774	43.83	109
1971	7,941.43	4,400	4,065	4,909	43.97	112
1972	3,210.00	1,760	1,626	2,001	44.10	45
1981	4,749.00	2,331	2,153	3,213	45.20	71
1983	18,010.60	8,586	7,932	12,420	45.41	274
1984	165,494.62	77,700	71,781	115,228	45.51	2,532
1985	10,700.38	4,943	4,566	7,525	45.62	165
1986	244.02	111	103	173	45.72	4
1987	7,986.76	3,568	3,296	5,729	45.81	125
1989	42,610.77	18,352	16,954	31,196	46.00	678
1991	206,498.04	85,455	78,946	154,397	46.19	3,343
1992	214,186.39	86,795	80,184	161,847	46.27	3,498
1993	38,273.42	15,167	14,012	29,237	46.36	631
1995	22,254.07	8,411	7,770	17,377	46.52	374
1996	2,711.18	998	922	2,142	46.61	46
1997	39,433.38	14,141	13,064	31,496	46.68	675
1999	137,169.01	46,379	42,846	112,155	46.84	2,394
2000	118,554.70	38,836	35,878	98,089	46.91	2,091
2001	64,510.48	20,435	18,878	54,018	46.98	1,150
2003	46,834.81	13,769	12,720	40,203	47.12	853
2004	115,843.91	32,679	30,190	100,714	47.19	2,134
2005	12,313.24	3,323	3,070	10,844	47.26	229
2006	37,486.23	9,643	8,908	33,451	47.33	707
2007	28,597.16	6,990	6,458	25,857	47.39	546
2009	29,129.21	6,328	5,846	27,070	47.52	570
2010	580,761.64	117,904	108,923	547,338	47.58	11,504
2011	24,182.09	4,555	4,208	23,118	47.64	485
2013	1,352,670.16	213,442	197,184	1,331,334	47.75	27,881
2014	26,377.30	3,735	3,450	26,356	47.81	551
2015	413,820.69	51,620	47,688	419,929	47.87	8,772
2016	1,058,776.35	113,863	105,190	1,091,227	47.92	22,772
2017	2,993,553.20	267,505	247,129	3,135,587	47.98	65,352
2018	1,017,731.48	72,050	66,562	1,083,475	48.03	22,558
2019	6,659,013.75	343,502	317,337	7,207,349	48.08	149,903
2020	180,420.40	5,682	5,249	198,626	48.13	4,127
2021	862,782.49	9,223	8,520	966,424	48.18	20,059
	23,434,868.70	6,187,750	5,716,415	20,764,986		446,484

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
1959	6,197,842.76	3,901,633	3,205,921	4,293,468	46.18	92,972
1960	250,457.46	156,318	128,444	174,609	46.39	3,764
1961	5,133.03	3,175	2,609	3,602	46.61	77
1962	20,854.55	12,782	10,503	14,731	46.82	315
1965	3,207.21	1,910	1,569	2,311	47.43	49
1966	4,775.16	2,817	2,315	3,463	47.62	73
1968	367.70	212	174	271	48.01	6
1970	2,295.75	1,298	1,067	1,711	48.38	35
1971	372.90	209	172	279	48.56	6
1973	1,097.39	600	493	835	48.91	17
1977	1,701,943.79	884,245	726,573	1,332,779	49.57	26,887
1978	362,980.42	186,026	152,855	286,351	49.73	5,758
1980	768.01	383	315	615	50.03	12
1983	3,784.84	1,801	1,480	3,100	50.47	61
1985	15,044.70	6,925	5,690	12,514	50.74	247
1986	767,053.21	346,779	284,944	643,191	50.88	12,641
1987	5,148.85	2,286	1,878	4,352	51.01	85
1988	14,450.80	6,295	5,173	12,313	51.14	241
1989	19,436.91	8,303	6,822	16,696	51.26	326
1990	4,932.08	2,063	1,695	4,273	51.39	83
1991	137,177.47	56,174	46,157	119,827	51.51	2,326
1992	81,589.33	32,686	26,858	71,865	51.62	1,392
1993	31,804.21	12,445	10,226	28,257	51.74	546
1995	93,989.82	34,989	28,750	84,978	51.96	1,635
1996	14,153.04	5,129	4,214	12,911	52.07	248
1997	265,922.66	93,676	76,972	244,794	52.18	4,691
1998	143,677.23	49,140	40,378	133,472	52.28	2,553
1999	176,353.93	58,449	48,027	165,361	52.38	3,157
2000	8,388.81	2,690	2,210	7,940	52.48	151
2001	5,128.92	1,588	1,305	4,901	52.58	93
2002	4,075.68	1,215	998	3,933	52.68	75
2003	83.76	24	20	82	52.77	2
2004	56,777.43	15,583	12,804	55,896	52.87	1,057
2005	29,010.35	7,606	6,250	28,853	52.96	545
2006	152,228.54	38,029	31,248	152,949	53.04	2,884
2007	696,234.05	164,891	135,489	706,954	53.13	13,306
2008	8,317.99	1,859	1,528	8,537	53.22	160
2009	193,050.15	40,533	33,305	200,285	53.30	3,758



AVISTA CORPORATION  
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ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2010	792,771.86	155,284	127,595	831,659	53.38	15,580
2011	827,975.25	150,067	123,308	878,542	53.47	16,431
2012	86,624.05	14,433	11,859	92,956	53.54	1,736
2013	168,519.90	25,489	20,944	182,965	53.62	3,412
2014	1,347,044.43	182,486	149,946	1,479,977	53.70	27,560
2015	1,726,747.78	205,970	169,243	1,920,122	53.77	35,710
2016	547,708.76	56,100	46,097	616,631	53.85	11,451
2017	161,911.87	13,781	11,324	184,590	53.92	3,423
2018	2,022,254.85	136,098	111,830	2,335,098	53.99	43,251
2019	1,513,634.28	74,121	60,904	1,770,593	54.06	32,752
2020	770,088.68	22,997	18,896	912,911	54.13	16,865
2021	42,567.25	434	357	51,150	54.20	944
	21,487,759.85	7,180,026	5,899,734	20,100,455		391,349
	94,195,101.74	23,770,369	19,680,245	84,521,422		2,005,236
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.2 2.13

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.10 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
1993	64,872.23	36,119	64,871	3,893	24.62	158
2021	1,506.10	24	43	1,553	33.38	47
	66,378.33	36,143	64,914	5,447		205
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2000	2,664.78	1,141	2,565	207	30.10	7
2021	3,516.31	48	108	3,549	37.75	94
	6,181.09	1,189	2,673	3,756		101
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
1994	1,140.98	621	802	487	28.33	17
2003	9,469.03	3,647	4,712	5,988	35.32	170
2010	12,927.68	3,231	4,175	10,434	40.39	258
2012	4,846.30	1,015	1,311	4,165	41.69	100
2015	3,266.08	480	620	3,071	43.47	71
	31,650.07	8,994	11,620	24,144		616
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
1994	1,448.95	839	504	1,249	28.62	44
2001	6,257.99	2,789	1,677	5,895	34.50	171
2006	89,764.55	30,838	18,543	90,072	38.79	2,322
2013	644,322.07	124,982	75,152	704,477	44.47	15,842
2014	155,921.29	26,809	16,120	172,544	45.22	3,816

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.10 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2017	28,063.21	2,946	1,771	32,185	47.36	680
2020	37,187.00	1,329	799	44,197	49.30	896
2021	127,156.01	1,526	918	152,941	49.90	3,065
	1,090,121.07	192,058	115,486	1,203,561		26,836
	1,194,330.56	238,384	194,693	1,236,908		27,758
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.6 2.32

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.20 STRUCTURES AND IMPROVEMENTS - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1975	7,680.00	5,973	4,706	3,511	13.66	257
1992	412,574.09	224,749	177,090	264,364	24.52	10,782
1993	55,868.81	29,542	23,278	36,502	25.26	1,445
1994	31,578.47	16,197	12,762	21,027	25.99	809
2014	3,529,323.57	561,660	442,558	3,333,818	40.18	82,972
	4,037,024.94	838,121	660,395	3,659,222		96,265
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
1993	34,452.43	18,819	22,000	14,520	23.41	620
1994	24,243.94	12,908	15,090	10,609	23.92	444
2004	6,495.09	2,498	2,920	3,965	28.22	141
2006	57,517.50	20,224	23,643	37,326	28.89	1,292
2007	82,524.79	27,601	32,266	55,210	29.20	1,891
2012	66,777.77	16,065	18,781	52,004	30.52	1,704
2013	250,211.63	54,986	64,280	200,944	30.74	6,537
2014	257,679.55	51,083	59,718	213,423	30.95	6,896
2015	652,299.53	114,467	133,816	557,622	31.15	17,901
2018	202,584.43	20,591	24,072	190,668	31.68	6,019
2020	12,694.92	580	678	12,779	31.99	399
2021	73,200.33	1,142	1,335	76,257	32.13	2,373
	1,720,681.91	340,964	398,598	1,425,325		46,217
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -6						
1974	5,979.70	4,673	6,401		62-	
	5,979.70	4,673	6,401		62-	

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.20 STRUCTURES AND IMPROVEMENTS - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2014	176,785.92	31,361	48,774	135,083	34.38	3,929
2015	110,074.63	17,247	26,823	87,654	34.67	2,528
2019	83,891.11	5,477	8,518	78,729	35.68	2,207
	370,751.66	54,085	84,116	301,466		8,664

POST FALLS  
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -4

1990	3,716.97	2,106	1,817	2,049	22.54	91
2006	198,854.47	64,499	55,651	151,158	31.44	4,808
2012	43,537.76	9,457	8,160	37,120	33.75	1,100
2014	32,396.62	5,747	4,959	28,734	34.38	836
2015	361,091.33	56,578	48,816	326,719	34.67	9,424
2016	2,761.44	373	322	2,550	34.94	73
2017	180,519.52	20,353	17,561	170,179	35.20	4,835
2018	48,978.25	4,374	3,774	47,163	35.45	1,330
2019	10,913.58	713	615	10,735	35.68	301
2020	13,400.64	534	461	13,476	35.90	375
2021	5,008.16	68	59	5,150	36.10	143
	901,178.74	164,802	142,194	795,032		23,316

CABINET GORGE  
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2072  
NET SALVAGE PERCENT.. -13

1993	16,949.60	9,465	12,520	6,633	25.26	263
1994	786.81	426	563	326	25.99	13
1995	5,000.00	2,622	3,468	2,182	26.74	82
2000	15,100.89	6,593	8,721	8,343	30.48	274
2001	294,941.72	123,395	163,221	170,063	31.23	5,446
2002	8,994.62	3,599	4,761	5,403	31.98	169
2004	204,365.84	74,277	98,250	132,683	33.45	3,967
2006	23,947.47	7,803	10,321	16,739	34.90	480
2007	64,984.82	19,947	26,385	47,048	35.61	1,321

AVISTA CORPORATION  
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ACCOUNT 331.20 STRUCTURES AND IMPROVEMENTS - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2008	11,275.05	3,243	4,290	8,451	36.31	233
2009	71,020.92	19,042	25,188	55,066	37.00	1,488
2011	41,933.76	9,603	12,702	34,683	38.32	905
2012	169,622.14	35,415	46,845	144,828	38.96	3,717
2013	9,829.48	1,854	2,452	8,655	39.58	219
2015	8,357.12	1,229	1,626	7,818	40.76	192
2016	198,015.48	24,877	32,906	190,851	41.33	4,618
2017	103,696.27	10,774	14,251	102,925	41.87	2,458
2018	45,127.67	3,683	4,872	46,123	42.39	1,088
2019	30,213.22	1,788	2,365	31,776	42.88	741
2020	37,273.43	1,336	1,767	40,352	43.36	931
2021	992,605.95	12,159	16,083	1,105,561	43.81	25,235
	2,354,042.26	373,130	493,559	2,166,509		53,840

NOXON RAPIDS  
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2079  
NET SALVAGE PERCENT.. -21

1990	7,180.92	4,673	4,848	3,841	23.11	166
1992	10,530.55	6,478	6,721	6,021	24.58	245
1993	5,983.25	3,574	3,708	3,532	25.32	139
1994	17,352.07	10,042	10,418	10,578	26.08	406
1995	16,535.20	9,265	9,612	10,396	26.84	387
2000	52,789.66	24,519	25,437	38,438	30.77	1,249
2002	38,409.96	16,312	16,923	29,553	32.38	913
2003	4,027.16	1,630	1,691	3,182	33.18	96
2004	299,668.32	115,212	119,527	243,072	33.99	7,151
2006	206,696.01	71,012	73,672	176,431	35.61	4,955
2007	180,618.34	58,300	60,484	158,065	36.42	4,340
2009	77,021.38	21,628	22,438	70,758	38.02	1,861
2010	77,628.62	20,166	20,921	73,009	38.81	1,881
2011	6,778.08	1,615	1,675	6,526	39.60	165
2012	44,775.09	9,705	10,068	44,109	40.37	1,093
2013	3,545.23	691	717	3,573	41.14	87
2014	65,636.65	11,371	11,797	67,623	41.89	1,614
2015	30,401.58	4,592	4,764	32,022	42.63	751
2016	222,038.84	28,522	29,590	239,077	43.36	5,514

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ACCOUNT 331.20 STRUCTURES AND IMPROVEMENTS - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2017	29,790.80	3,157	3,275	32,772	44.07	744
2018	458,353.87	38,079	39,505	515,103	44.76	11,508
2019	339,830.66	20,305	21,065	390,130	45.43	8,587
2020	64,477.28	2,332	2,419	75,598	46.09	1,640
2021	72,239.99	889	922	86,488	46.72	1,851
	2,332,309.51	484,069	502,199	2,319,895		57,343
	11,721,968.72	2,259,844	2,287,462	10,667,387		285,645
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.3	2.44

AVISTA CORPORATION  
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ACCOUNT 331.26 STRUCTURES AND IMPROVEMENTS - RECREATION INFORMATION AND  
EDUCATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2004	24,242.30	9,162	16,805	10,588	33.09	320
2018	4,172.82	348	638	4,077	43.20	94
2020	9,495.79	345	633	10,097	44.28	228
	37,910.91	9,855	18,077	24,763		642
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2004	11,358.62	4,571	5,990	7,754	33.35	233
2020	2,246.94	83	109	2,610	46.84	56
	13,605.56	4,654	6,099	10,364		289
	51,516.47	14,509	24,175	35,127		931
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.7 1.81



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ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1972	1,527,619.08	772,637	435,752	1,198,801	43.93	27,289
1973	955,021.89	477,889	269,520	752,354	44.03	17,087
1974	20,646.77	10,219	5,763	16,329	44.13	370
1975	509.80	249	140	405	44.23	9
1992	2,497,418.44	936,112	527,948	2,144,289	45.66	46,962
1994	240,802.88	86,324	48,685	208,974	45.79	4,564
1995	2,739,018.41	958,267	540,443	2,390,306	45.86	52,122
1997	43,306.50	14,378	8,109	38,229	45.99	831
1998	6,833.48	2,206	1,244	6,068	46.05	132
1999	946.12	296	167	845	46.12	18
2010	9,557.31	1,801	1,016	9,211	46.74	197
2011	1,930,338.85	337,848	190,539	1,874,923	46.79	40,071
	9,972,019.53	3,598,226	2,029,327	8,640,734		189,652

LITTLE FALLS  
INTERIM SURVIVOR CURVE.. IOWA 110-R1  
PROBABLE RETIREMENT YEAR.. 12-2059  
NET SALVAGE PERCENT.. -5

1910	611,600.16	467,860	642,180			
1911	2,825.00	2,155	2,966			
1912	3,289.00	2,502	3,453			
1913	423.06	321	444			
1914	259.00	196	272			
1916	8,598.73	6,466	9,029			
1920	952.03	707	1,000			
1921	109.00	81	114			
1923	330.00	243	347			
1925	2,383.00	1,743	2,502			
1926	890.00	649	935			
1927	859.00	624	902			
1934	260.00	184	273			
1942	499.00	342	524			
1943	450.00	307	473			
1944	249.00	169	261			
1945	393.00	266	412	1	32.29	
1946	3,015.00	2,032	3,144	22	32.38	1
1952	176.00	115	178	7	32.89	

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -5						
1954	663.00	429	664	32	33.05	1
1955	889.00	572	885	48	33.13	1
1956	13,912.00	8,904	13,777	830	33.21	25
1957	4,697.00	2,989	4,625	307	33.28	9
1958	2,795.00	1,768	2,736	199	33.35	6
1960	410.00	256	396	34	33.50	1
1962	8,912.00	5,496	8,504	854	33.64	25
1963	17,387.00	10,650	16,479	1,777	33.70	53
1966	1,479.00	887	1,372	180	33.90	5
1970	17,295.00	10,048	15,547	2,612	34.14	77
1973	5,689.33	3,220	4,982	991	34.31	29
1974	758.50	425	658	139	34.37	4
1977	7,577.12	4,125	6,383	1,573	34.52	46
1984	920.27	461	713	253	34.85	7
1987	16,462.87	7,906	12,233	5,053	34.98	144
1988	24,486.96	11,578	17,915	7,796	35.02	223
1989	17,631.63	8,202	12,691	5,822	35.06	166
1994	61,907.68	26,243	40,606	24,397	35.24	692
1995	2,253.91	935	1,447	920	35.27	26
1997	410,414.98	162,484	251,415	179,521	35.34	5,080
1999	1,657,476.43	622,732	963,566	776,784	35.41	21,937
2000	762,281.39	278,289	430,602	369,793	35.44	10,434
2001	1,182,979.51	418,920	648,204	593,925	35.47	16,744
2005	35,540.52	10,882	16,838	20,480	35.59	575
2015	6,941.38	1,028	1,591	5,698	35.87	159
2017	152,635.39	16,342	25,286	134,981	35.93	3,757
2018	53,954.35	4,617	7,144	49,508	35.95	1,377
2019	1,273,641.26	79,691	123,308	1,214,016	35.98	33,741
	6,379,552.46	2,187,041	3,299,976	3,398,554		95,345

LONG LAKE  
INTERIM SURVIVOR CURVE.. IOWA 110-R1  
PROBABLE RETIREMENT YEAR.. 12-2055  
NET SALVAGE PERCENT.. -6

1915	2,576,037.01	2,010,568	2,730,599
1916	3,271.00	2,546	3,467
1917	1,530.00	1,188	1,622

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
1918	64,061.00	49,610	67,905			
1919	93,808.00	72,446	99,436			
1920	23,359.00	17,992	24,761			
1921	15,521.00	11,922	16,452			
1922	3,110.00	2,382	3,297			
1923	62,619.00	47,830	66,376			
1924	12,500.00	9,520	13,250			
1925	2,785.00	2,115	2,952			
1926	1,997.00	1,512	2,117			
1929	243.00	182	258			
1930	58,587.00	43,814	62,102			
1934	3,256.00	2,403	3,451			
1940	659.00	476	699			
1946	183.00	129	194			
1949	135,867.42	94,608	142,250	1,770	29.76	59
1950	6,787.32	4,704	7,073	122	29.83	4
1951	26,173.19	18,055	27,147	597	29.90	20
1952	8,384.51	5,757	8,656	232	29.96	8
1955	1,231.16	833	1,252	53	30.15	2
1960	5,951.45	3,915	5,886	422	30.45	14
1961	25,831.00	16,896	25,404	1,977	30.50	65
1962	18,134.00	11,788	17,724	1,498	30.56	49
1963	19,741.00	12,753	19,175	1,750	30.61	57
1964	71.06	46	69	6	30.66	
1969	2,353.00	1,458	2,192	302	30.91	10
1971	7,096.11	4,331	6,512	1,010	31.00	33
1987	413,923.95	212,952	320,188	118,572	31.61	3,751
1988	385,288.23	195,279	293,615	114,790	31.65	3,627
1989	671,078.82	335,000	503,695	207,648	31.68	6,555
1990	1,917,672.47	942,070	1,416,466	616,267	31.71	19,434
1992	2,090,902.34	992,795	1,492,734	723,622	31.76	22,784
1993	63,488.82	29,586	44,485	22,814	31.79	718
1994	2,168,656.90	991,186	1,490,315	808,461	31.82	25,407
1995	634,895.44	284,257	427,400	245,590	31.85	7,711
1996	25,228.73	11,055	16,622	10,121	31.87	318
1997	586,378.29	251,086	377,525	244,036	31.90	7,650
1999	1,999,403.05	814,409	1,224,519	894,848	31.95	28,008
2000	1,407,141.49	557,370	838,043	653,527	31.98	20,435
2001	59,796.76	23,012	34,600	28,784	32.00	900

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2002	350.72	131	197	175	32.02	5
2004	131,851.04	45,856	68,948	70,815	32.07	2,208
2011	34,640.08	8,380	12,600	24,119	32.23	748
2013	277,129.01	56,754	85,333	208,423	32.28	6,457
2014	373,634.16	69,214	104,068	291,984	32.30	9,040
2015	698,947.32	115,022	172,943	567,941	32.32	17,572
2016	16,452,667.07	2,351,412	3,535,507	13,904,321	32.34	429,942
2017	1,012,534.38	121,475	182,646	890,641	32.36	27,523
2018	1,350,265.40	129,459	194,650	1,236,631	32.38	38,191
2019	383,827.03	27,076	40,711	366,146	32.40	11,301
2021	1,374,026.24	20,361	30,614	1,425,854	32.45	43,940
	37,694,874.97	11,036,976	16,270,701	23,685,866		734,546

SPOKANE UPPER FALLS  
INTERIM SURVIVOR CURVE.. IOWA 110-R1  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -6

1922	476,615.72	352,916	430,780	74,433	30.41	2,448
1923	29,805.45	22,001	26,855	4,739	30.53	155
1924	2,210.00	1,626	1,985	358	30.66	12
1925	425.00	312	381	70	30.79	2
1926	3,128.00	2,286	2,790	525	30.91	17
1927	342.00	249	304	59	31.03	2
1928	40.00	29	35	7	31.15	
1930	927.00	668	815	167	31.39	5
1932	60.00	43	52	11	31.62	
1936	430.00	303	370	86	32.06	3
1940	95.00	66	81	20	32.48	1
1943	44.00	30	37	10	32.78	
1944	521.00	355	433	119	32.88	4
1947	106.66	72	88	25	33.16	1
1948	2,375.37	1,587	1,937	581	33.25	17
1949	25.02	17	21	6	33.34	
1952	690.58	452	552	180	33.60	5
1953	875.90	570	696	233	33.69	7
1955	611.45	394	481	167	33.85	5
1957	5,424.43	3,451	4,212	1,538	34.01	45

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -6						
1958	194.00	123	150	56	34.09	2
1960	1,050.00	656	801	312	34.24	9
1962	206.00	127	155	63	34.39	2
1969	5,000.00	2,923	3,568	1,732	34.86	50
1973	9,150.98	5,167	6,307	3,393	35.10	97
1976	8,267.46	4,533	5,533	3,230	35.27	92
1989	10,046.06	4,650	5,676	4,973	35.89	139
1990	35,855.73	16,314	19,913	18,094	35.93	504
1993	13,881.71	5,968	7,285	7,430	36.05	206
1994	354.19	149	182	194	36.08	5
1995	50,002.76	20,609	25,156	27,847	36.12	771
1998	1,081,101.16	414,107	505,471	640,496	36.23	17,679
1999	225,620.73	84,138	102,701	136,457	36.26	3,763
2000	1,072.35	389	475	662	36.29	18
2003	368,311.75	120,828	147,486	242,924	36.39	6,676
2004	82.42	26	32	56	36.42	2
2005	4,689,300.37	1,422,254	1,736,045	3,234,614	36.45	88,741
2011	547,977.84	118,593	144,758	436,098	36.64	11,902
2015	31,886.61	4,655	5,682	28,118	36.75	765
2019	124,458.69	7,685	9,381	122,546	36.86	3,325
	7,728,573.39	2,621,321	3,199,661	4,992,627		137,477

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

1908	665,042.03	504,015	27,928-	719,572	28.43	25,310
1921	1,261.87	920	51-	1,363	30.28	45
1926	565.00	405	22-	610	30.91	20
1927	617.00	441	24-	666	31.03	21
1928	25,607.82	18,234	1,010-	27,643	31.15	887
1932	279.00	196	11-	301	31.62	10
1948	441.66	289	16-	475	33.25	14
1949	467.00	305	17-	503	33.34	15
1953	77.17	49	3-	83	33.69	2
1954	443.94	282	16-	477	33.77	14
1972	5,563.00	3,110	172-	5,958	35.04	170

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1973	549.10	304	17-	588	35.10	17
1978	30,650.97	16,145	895-	32,772	35.38	926
1991	248,715.55	109,055	6,043-	264,707	35.97	7,359
1995	413,832.99	167,347	9,273-	439,659	36.12	12,172
1997	148,860.34	57,427	3,182-	157,997	36.19	4,366
1998	1,864,632.07	700,756	38,830-	1,978,047	36.23	54,597
1999	105,149.44	38,472	2,132-	111,487	36.26	3,075
2000	43,680.64	15,530	861-	46,288	36.29	1,276
2001	31,488.40	10,850	601-	33,349	36.33	918
2009	21,780.07	5,292	293-	22,945	36.58	627
2010	4,979,946.67	1,135,476	62,918-	5,242,063	36.61	143,187
2013	34,720.97	6,230	345-	36,455	36.69	994
2014	789,164.05	127,599	7,070-	827,801	36.72	22,544
2015	4,281,937.45	613,341	33,986-	4,487,201	36.75	122,101
2016	8,155,651.17	1,011,464	56,047-	8,537,924	36.78	232,135
2017	2,479,815.97	257,333	14,259-	2,593,268	36.81	70,450
2018	6,133,713.65	505,413	28,006-	6,407,068	36.84	173,916
2019	298,144.08	18,062	1,001-	311,071	36.86	8,439
2021	29,972.83	384	21-	31,193	36.92	845
	30,792,771.90	5,324,726	295,051-	32,319,534		886,452

POST FALLS

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

1906	244,325.25	186,216	174,193	79,905	28.12	2,842
1907	6,605.11	5,020	4,696	2,173	28.27	77
1908	5,823.00	4,413	4,128	1,928	28.43	68
1909	23,882.00	18,049	16,884	7,954	28.58	278
1912	507.00	380	355	172	29.03	6
1914	83.00	62	58	28	29.32	1
1918	177.00	130	122	62	29.87	2
1920	5,524.00	4,039	3,778	1,967	30.14	65
1921	2,163.00	1,576	1,474	775	30.28	26
1922	90,569.16	65,798	61,550	32,642	30.41	1,073
1924	418.00	302	283	152	30.66	5
1925	1,699.00	1,222	1,143	624	30.79	20

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1927	3,499.00	2,500	2,339	1,300	31.03	42
1928	1,933.00	1,376	1,287	723	31.15	23
1929	10,164.00	7,211	6,745	3,825	31.27	122
1930	9,741.00	6,886	6,441	3,689	31.39	118
1931	2,027.00	1,428	1,336	772	31.50	25
1932	81.00	57	53	31	31.62	1
1933	444.00	310	290	172	31.73	5
1936	295.62	204	191	117	32.06	4
1937	382.00	263	246	151	32.17	5
1939	10.00	7	7	4	32.38	
1940	10.00	7	7	4	32.48	
1941	217.00	147	138	88	32.58	3
1946	318.00	210	196	134	33.07	4
1947	940.00	619	579	399	33.16	12
1948	3,053.00	2,001	1,872	1,303	33.25	39
1950	1,353.00	878	821	586	33.43	18
1951	187.00	121	113	81	33.52	2
1953	687.00	439	411	304	33.69	9
1954	15,763.00	10,011	9,365	7,029	33.77	208
1955	4,120.20	2,602	2,434	1,851	33.85	55
1956	181.00	114	107	82	33.93	2
1957	1,817.00	1,134	1,061	829	34.01	24
1958	3,501.55	2,172	2,032	1,610	34.09	47
1961	187.00	114	107	88	34.32	3
1967	1,208.96	705	659	598	34.73	17
1968	12,858.59	7,435	6,955	6,418	34.80	184
1969	232.00	133	124	117	34.86	3
1970	1,067.88	608	569	542	34.92	16
1973	1,196.19	663	620	624	35.10	18
1976	140,946.68	75,830	70,934	75,651	35.27	2,145
1977	58,436.39	31,109	29,100	31,673	35.33	896
1979	1,043.87	544	509	577	35.43	16
1980	54,358.99	27,993	26,186	30,348	35.48	855
1986	2,022.16	963	901	1,202	35.76	34
1987	16,685.67	7,825	7,320	10,033	35.80	280
1988	118,664.01	54,775	51,238	72,172	35.85	2,013
1989	194.55	88	82	120	35.89	3
1990	7,682.02	3,429	3,208	4,782	35.93	133
1991	3,819.62	1,675	1,567	2,406	35.97	67

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1992	856,558.02	368,541	344,746	546,075	36.01	15,165
1993	710,712.90	299,803	280,446	458,696	36.05	12,724
1995	337,561.33	136,504	127,690	223,373	36.12	6,184
1996	364,802.18	144,121	134,816	244,579	36.16	6,764
1997	335,085.62	129,269	120,923	227,566	36.19	6,288
1999	47,839.08	17,503	16,373	33,380	36.26	921
2004	1,953,993.11	605,846	566,729	1,465,424	36.42	40,237
2005	35,164.03	10,464	9,788	26,782	36.45	735
2010	321,999.59	73,419	68,679	266,201	36.61	7,271
2011	27,759.75	5,894	5,513	23,357	36.64	637
2013	5,142,129.71	922,659	863,087	4,484,728	36.69	122,233
2015	69,228.46	9,916	9,276	62,722	36.75	1,707
2016	13,289,931.86	1,648,217	1,541,798	12,279,731	36.78	333,870
	24,355,870.11	4,913,949	4,596,675	20,733,430		566,650

CABINET GORGE  
INTERIM SURVIVOR CURVE.. IOWA 110-R1  
PROBABLE RETIREMENT YEAR.. 12-2072  
NET SALVAGE PERCENT.. -13

1952	16,083,649.66	10,146,110	8,755,562	9,418,962	41.44	227,292
1953	16,881.00	10,579	9,129	9,946	41.58	239
1954	11,285.00	7,024	6,061	6,691	41.72	160
1955	757.00	468	404	452	41.86	11
1956	35.00	21	18	21	42.00	
1962	21,885.00	12,830	11,072	13,658	42.78	319
1968	7,167.00	3,985	3,439	4,660	43.49	107
1973	8,474.82	4,479	3,865	5,711	44.03	130
1990	15,731.02	6,491	5,601	12,175	45.51	268
1992	124,016.42	49,092	42,364	97,775	45.66	2,141
1995	947.93	350	302	769	45.86	17
1999	419,024.28	138,564	119,573	353,924	46.12	7,674
2000	245.40	79	68	209	46.18	5
2001	7,739.22	2,398	2,069	6,676	46.24	144
2004	19,473.21	5,378	4,641	17,364	46.41	374
2006	150,851.84	38,032	32,820	137,643	46.52	2,959
2009	52,507.35	11,180	9,648	49,686	46.69	1,064
2012	388,448.73	65,991	56,947	382,000	46.85	8,154



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2014	4,435,996.02	615,356	531,020	4,481,655	46.95	95,456
2015	37,344.55	4,564	3,938	38,261	47.00	814
2016	2,582,504.81	272,183	234,880	2,683,351	47.05	57,032
2017	2,387,551.83	209,252	180,574	2,517,360	47.10	53,447
2020	68,445.10	2,118	1,828	75,515	47.24	1,599
	26,840,962.19	11,606,524	10,015,823	20,314,465		459,406
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
1959	26,625,661.63	16,202,921	11,819,063	20,397,988	46.63	437,443
1960	217,612.00	131,302	95,777	167,534	46.80	3,580
1961	274,765.94	164,335	119,873	212,594	46.97	4,526
1962	5,704.87	3,382	2,467	4,436	47.13	94
1963	131,429.70	77,223	56,330	102,700	47.29	2,172
1964	232.00	135	98	182	47.44	4
1965	77,152.71	44,491	32,454	60,901	47.60	1,279
1966	107,377.41	61,329	44,736	85,191	47.75	1,784
1967	116,794.92	66,048	48,178	93,144	47.90	1,945
1968	110,343.80	61,771	45,058	88,458	48.05	1,841
1969	105,493.73	58,440	42,628	85,019	48.20	1,764
1970	45,627.49	25,009	18,243	36,967	48.34	765
1971	9,701.00	5,259	3,836	7,902	48.48	163
1972	5,156.74	2,764	2,016	4,223	48.62	87
1977	717,636.57	361,916	263,996	604,344	49.27	12,266
1978	15,194.26	7,560	5,515	12,870	49.40	261
1988	20,800.16	8,812	6,428	18,740	50.52	371
1990	146,303.21	59,550	43,438	133,589	50.72	2,634
1991	369.25	147	107	340	50.81	7
1992	410,372.13	159,984	116,699	379,852	50.91	7,461
1993	385.55	147	107	359	51.00	7
1994	8,646.60	3,216	2,346	8,117	51.09	159
1998	81,856.82	27,276	19,896	79,151	51.44	1,539
1999	6,099.21	1,970	1,437	5,943	51.52	115
2000	509,731.73	159,227	116,147	500,629	51.61	9,700
2003	122,811.03	34,322	25,036	123,565	51.84	2,384

AVISTA CORPORATION  
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ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2007	94,218.74	21,790	15,895	98,110	52.14	1,882
2009	47,795.27	9,793	7,143	50,689	52.29	969
2010	149,976.46	28,683	20,923	160,549	52.36	3,066
2012	47,015.14	7,645	5,577	51,312	52.50	977
2014	74,467.55	9,865	7,196	82,910	52.63	1,575
2015	252,620.21	29,409	21,452	284,218	52.70	5,393
2017	450,612.89	37,485	27,343	517,899	52.83	9,803
2018	244,117.99	16,104	11,747	283,636	52.89	5,363
2019	1,350,634.16	64,619	47,136	1,587,132	52.96	29,969
2020	553.41	16	12	658	53.02	12
2021	15,045.63	150	109	18,096	53.08	341
	32,600,317.91	17,954,095	13,096,439	26,349,945		553,701
	176,364,942.46	59,242,858	52,213,550	140,435,155		3,623,229
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.8 2.05

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE  
CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2013	11,906.30	2,627	2,057	10,564	32.11	329
2014	33,137.10	6,597	5,166	29,959	32.26	929
2016	10,805.87	1,651	1,293	10,161	32.55	312
2019	27,931.35	2,090	1,637	27,971	32.92	850
	83,780.62	12,965	10,152	78,655		2,420
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1999	3,534.58	1,462	1,261	2,415	32.41	75
2017	78,923.35	8,908	7,682	74,398	36.88	2,017
	82,457.93	10,370	8,943	76,813		2,092
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1994	16,133.11	7,607	6,662	10,116	30.83	328
2014	869,271.88	154,121	134,982	769,060	36.30	21,186
2019	54,885.10	3,593	3,147	53,934	37.22	1,449
2020	428,957.73	17,211	15,074	431,042	37.38	11,531
	1,369,247.82	182,532	159,865	1,264,152		34,494
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
1985	1,041,666.96	594,051	581,429	595,654	31.23	19,073
1991	113,057.55	57,075	55,862	71,893	34.18	2,103
2001	254,391.49	95,854	93,817	193,645	39.04	4,960
2004	1,174,709.15	391,138	382,828	944,594	40.43	23,364

AVISTA CORPORATION  
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ACCOUNT 332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE  
CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2005	297,752.55	94,502	92,494	243,966	40.89	5,966
2006	39,583.07	11,944	11,690	33,039	41.34	799
2007	4,065,953.80	1,161,175	1,136,504	3,458,024	41.78	82,767
2008	5,289,595.63	1,423,899	1,393,646	4,583,597	42.21	108,590
2009	115,871.84	29,240	28,619	102,316	42.64	2,400
2010	52,976.34	12,455	12,190	47,673	43.05	1,107
2012	259,225.12	51,654	50,557	242,368	43.86	5,526
2013	3,202,646.27	578,532	566,240	3,052,750	44.25	68,989
2014	98,420.34	15,890	15,552	95,663	44.63	2,143
2015	117,523.69	16,671	16,317	116,485	45.00	2,589
2016	99,524.98	12,122	11,864	100,599	45.36	2,218
2018	70,331.01	5,615	5,496	73,978	46.04	1,607
2019	60,281.70	3,471	3,397	64,721	46.37	1,396
	16,353,511.49	4,555,288	4,458,504	14,020,964		335,597

NOXON RAPIDS  
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5  
PROBABLE RETIREMENT YEAR.. 12-2079  
NET SALVAGE PERCENT.. -21

1995	50,000.00	23,669	25,572	34,928	38.03	918
2001	567,200.24	219,277	236,908	449,404	41.49	10,832
2003	388,122.03	137,948	149,040	320,588	42.63	7,520
2006	624,603.14	191,550	206,951	548,818	44.30	12,389
2007	92,181.60	26,693	28,839	82,701	44.85	1,844
2009	66,513.05	16,935	18,297	62,184	45.93	1,354
2010	181,464.40	42,926	46,377	173,194	46.46	3,728
2011	11,139.31	2,434	2,630	10,849	46.97	231
2012	36,428.89	7,272	7,857	36,222	47.48	763
2013	43,446.28	7,848	8,479	44,091	47.98	919

AVISTA CORPORATION  
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ACCOUNT 332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE  
CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2014	119,324.38	19,213	20,758	123,625	48.47	2,551
2016	86,688.16	10,470	11,312	93,581	49.42	1,894
2020	66,113.89	2,278	2,461	77,537	51.17	1,515
	2,333,225.37	708,513	765,480	2,057,722		46,458
	20,222,223.23	5,469,668	5,402,945	17,498,306		421,061
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.6						2.08

AVISTA CORPORATION  
ELECTRIC PLANT

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2015	11,034.00	1,728	1,291	10,184	36.50	279
	11,034.00	1,728	1,291	10,184		279
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2004	979,038.74	325,986	294,662	811,652	40.43	20,075
2005	14,182.39	4,501	4,068	11,958	40.89	292
2007	10,037.72	2,867	2,592	8,751	41.78	209
2013	70,719.45	12,775	11,547	68,366	44.25	1,545
2015	29,754.56	4,221	3,815	29,807	45.00	662
2017	117,599.67	11,862	10,722	122,165	45.71	2,673
2018	18,001.42	1,437	1,299	19,043	46.04	414
2020	82,934.19	2,917	2,637	91,079	46.68	1,951
2021	172,392.89	2,051	1,854	192,950	46.97	4,108
	1,494,661.03	368,617	333,197	1,355,770		31,929
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2002	218,446.08	81,109	114,319	150,000	42.06	3,566
2003	262,682.40	93,364	131,592	186,253	42.63	4,369
2013	55,363.85	10,001	14,096	52,894	47.98	1,102
2015	34,414.27	4,855	6,843	34,798	48.95	711

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2016	321,885.97	38,878	54,797	334,685	49.42	6,772
2019	56,180.06	3,192	4,499	63,479	50.75	1,251
2020	7,206.12	248	350	8,370	51.17	164
	956,178.75	231,647	326,496	830,480		17,935
	2,461,873.78	601,992	660,984	2,196,434		50,143
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.8						2.04

AVISTA CORPORATION  
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ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -5						
1991	14,365.60	7,352	10,198	4,886	29.38	166
	14,365.60	7,352	10,198	4,886		166
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
1975	48,511.99	32,301	51,423			
1976	2,465.61	1,625	2,605	8	23.17	
1978	13,954.84	9,005	14,437	356	23.74	15
1989	188.86	105	168	32	26.80	1
1990	13,035.96	7,128	11,427	2,391	27.07	88
1994	27,482.17	13,916	22,310	6,821	28.11	243
	105,639.43	64,080	102,370	9,608		347
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1992	47,371.90	23,327	613	48,653	30.18	1,612
	47,371.90	23,327	613	48,653		1,612
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1982	119,926.17	69,920	23,763	100,961	26.79	3,769
1989	57,594.29	30,056	10,215	49,683	29.18	1,703
1995	29,757.16	13,705	4,658	26,290	31.15	844
2021	131,592.83	1,800	612	136,245	37.53	3,630
	338,870.45	115,481	39,247	313,179		9,946



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ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
1986	9,716.14	5,440	6,392	4,587	31.72	145
1987	10,065.97	5,529	6,497	4,878	32.21	151
1990	2,209.51	1,141	1,341	1,156	33.68	34
1991	45,757.93	23,100	27,143	24,564	34.18	719
1992	34,820.80	17,177	20,183	19,164	34.67	553
	102,570.35	52,387	61,556	54,349		1,602
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
1986	20,363.37	11,961	9,032	15,608	32.89	475
1987	23,577.46	13,571	10,248	18,281	33.45	547
1990	2,209.51	1,191	899	1,774	35.15	50
2002	13,360.57	4,961	3,746	12,420	42.06	295
2006	7,558.01	2,318	1,750	7,395	44.30	167
	67,068.92	34,002	25,675	55,478		1,534
	675,886.65	296,629	239,659	486,153		15,207
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.0 2.25

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 70-S0						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1992	10,698,553.69	4,338,699	2,867,348	8,580,105	37.75	227,288
1993	47,921.96	19,036	12,580	38,696	37.97	1,019
1994	233,266.47	90,633	59,897	189,698	38.20	4,966
1998	8,786.44	3,090	2,042	7,359	39.09	188
2009	12,830.06	2,880	1,903	11,825	41.58	284
2018	573,612.36	43,479	28,734	585,031	43.81	13,354
	11,574,970.98	4,497,817	2,972,505	9,412,714		247,099

LITTLE FALLS  
INTERIM SURVIVOR CURVE.. IOWA 70-S0  
PROBABLE RETIREMENT YEAR.. 12-2059  
NET SALVAGE PERCENT.. -5

1924	15,917.00	12,854	16,713			
1930	9,803.55	7,595	9,920	374	18.33	20
1942	12,433.62	8,923	11,655	1,401	21.93	64
1956	34,365.81	22,634	29,563	6,521	25.13	259
1968	4,702.10	2,848	3,720	1,217	27.32	45
1970	27,729.50	16,529	21,589	7,527	27.65	272
1976	332.80	188	246	104	28.59	4
1977	153,756.53	86,072	112,422	49,022	28.74	1,706
1986	18,457.89	9,306	12,155	7,226	30.03	241
1987	147,285.09	73,222	95,638	59,011	30.17	1,956
1989	677,065.53	326,745	426,775	284,144	30.44	9,335
1990	7,668.42	3,642	4,757	3,295	30.58	108
1991	21,613.83	10,096	13,187	9,508	30.71	310
1994	977.15	432	564	462	31.12	15
1995	451,113.28	195,327	255,124	218,545	31.25	6,993
1996	254,977.38	108,017	141,085	126,641	31.39	4,034
2000	42,771.56	16,405	21,427	23,483	31.92	736
2001	980,043.21	364,972	476,705	552,341	32.06	17,228
2002	318.11	115	150	184	32.19	6
2016	14,186,359.59	1,972,932	2,576,926	12,318,752	34.19	360,303
2017	9,447,688.05	1,103,608	1,441,467	8,478,606	34.35	246,830

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 70-S0						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -5						
2018	6,673,830.60	625,141	816,522	6,191,000	34.51	179,397
2019	5,905,121.05	406,001	530,294	5,670,083	34.68	163,497
2021	126,207.61	1,827	2,386	130,132	35.04	3,714
	39,200,539.26	5,375,431	7,020,990	34,139,577		997,073

LONG LAKE  
INTERIM SURVIVOR CURVE.. IOWA 70-S0  
PROBABLE RETIREMENT YEAR.. 12-2055  
NET SALVAGE PERCENT.. -6

1915	358,093.27	311,091	379,579
1916	1,032.00	890	1,094
1917	2,916.00	2,499	3,091
1918	134,215.00	114,221	142,268
1919	237,864.19	201,061	252,136
1920	21,377.00	17,946	22,660
1921	1,259.00	1,050	1,335
1922	1,177.00	975	1,248
1923	297,923.00	245,198	315,798
1924	6,537.53	5,346	6,930
1925	148.00	120	157
1926	686.00	554	727
1929	321.00	254	340
1930	164.00	129	174
1931	5,240.00	4,106	5,554
1941	277.00	205	294
1942	990.00	730	1,049
1943	146.00	107	155
1946	1,771.36	1,279	1,878
1947	50.27	36	53
1951	1,647.52	1,158	1,746
1953	479.00	333	508
1954	91.61	63	97
1955	3,458.58	2,379	3,666
1956	67,761.00	46,335	71,827
1957	69,349.93	47,147	73,511
1958	65,764.00	44,450	69,710
1959	73,640.50	49,481	78,059

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 70-S0						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
1969	8,435.00	5,310	8,941			
1975	58,363.08	35,039	61,865			
1977	1,018.76	601	1,080			
1979	1,820.23	1,053	1,929			
1980	59,043.70	33,821	62,586			
1981	12,622.22	7,155	13,380			
1982	15,835.74	8,880	16,786			
1986	3,216.24	1,720	3,409			
1987	264,804.37	139,737	280,693			
1989	454.40	233	482			
1991	514,234.97	255,734	545,089			
1992	8,195.23	4,008	8,687			
1995	2,349,909.47	1,087,603	2,370,703	120,201	28.67	4,193
1996	81,231.80	36,829	80,278	5,828	28.78	203
1997	1,205,376.98	534,692	1,165,495	112,204	28.89	3,884
1999	1,828,077.35	773,031	1,685,015	252,747	29.11	8,682
2000	813,955.47	335,368	731,019	131,774	29.22	4,510
2001	123,567.44	49,503	107,904	23,077	29.33	787
2005	31,256.40	10,947	23,862	9,270	29.77	311
	8,735,798.61	4,420,407	8,604,845	655,101		22,570

SPOKANE UPPER FALLS  
INTERIM SURVIVOR CURVE.. IOWA 70-S0  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -6

1922	335,145.59	277,098	355,254			
1923	986.00	809	1,045			
1924	91.00	74	96			
1927	21.00	17	22			
1929	12,844.00	10,102	13,615			
1930	6,333.00	4,947	6,713			
1931	210.00	163	223			
1942	45.00	32	48			
1949	5,615.33	3,879	5,952			
1950	4,981.00	3,420	5,280			
1951	302.00	206	320			
1957	4.09	3	4			

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 70-S0						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -6						
1963	5,752.00	3,622	6,097			
1964	2,535.00	1,585	2,687			
1966	561.00	346	595			
1967	36,810.84	22,496	39,019			
1968	1,470.00	891	1,558			
1977	5,900.21	3,301	6,254			
1998	603,316.52	242,856	639,516			
1999	35,727.50	14,014	37,871			
2000	304.18	116	322			
2007	46,286.54	13,635	45,002	4,062	33.57	121
2010	49,862.76	12,423	41,002	11,853	34.01	349
2021	25,937.41	378	1,248	26,246	35.83	733
	1,181,041.97	616,413	1,209,744	42,161		1,203

NINE MILE  
INTERIM SURVIVOR CURVE.. IOWA 70-S0  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -4

1908	29,525.27	26,359	8,201-	38,907	9.91	3,926
1909	24,824.00	22,022	6,851-	32,668	10.29	3,175
1938	1,274.00	926	288-	1,613	20.99	77
1994	3,059,415.18	1,321,494	411,134-	3,592,926	31.73	113,234
1995	318,116.54	134,603	41,877-	372,718	31.87	11,695
1996	3,520.28	1,457	453-	4,114	32.01	129
1997	87,404.22	35,362	11,002-	101,902	32.15	3,170
1998	149,820.93	59,170	18,409-	174,222	32.29	5,396
1999	14,013.64	5,393	1,678-	16,252	32.43	501
2000	2,358.42	883	275-	2,727	32.57	84
2001	11,959.21	4,348	1,353-	13,790	32.71	422
2003	3,747.93	1,277	397-	4,295	32.99	130
2009	136,761.66	35,567	11,065-	153,297	33.86	4,527
2014	3,645,686.21	638,453	198,631-	3,990,145	34.62	115,255
2016	32,005,502.76	4,326,478	1,346,023-	34,631,746	34.94	991,178

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 70-S0						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2018	1,536,108.53	139,291	43,335-	1,640,888	35.28	46,510
2020	89,769.83	3,698	1,150-	94,511	35.64	2,652
2021	14,659.38	210	65-	15,311	35.83	427
	41,134,467.99	6,756,991	2,102,188-	44,882,034		1,302,488

POST FALLS  
INTERIM SURVIVOR CURVE.. IOWA 70-S0  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -4

1906	172,805.06	156,252	179,717			
1907	42,313.00	38,021	44,006			
1908	88,684.00	79,174	92,231			
1909	1,787.00	1,585	1,858			
1910	56.00	49	58			
1913	268.00	232	279			
1916	40.00	34	42			
1926	399.00	314	415			
1928	571.00	444	594			
1929	2,171.00	1,675	2,258			
1940	370.00	265	385			
1941	489.00	349	509			
1942	1,256.00	890	1,306			
1948	933.00	636	970			
1949	117.00	79	122			
1958	18,352.00	11,739	19,086			
1959	22,327.00	14,186	23,220			
1962	21,610.00	13,449	22,474			
1963	18,588.00	11,485	19,332			
1964	90.00	55	94			
1967	46,836.00	28,083	48,709			
1968	11,611.00	6,908	12,075			
1974	36,182.52	20,449	37,630			
1980	1,233,058.12	655,848	1,282,380			
1981	29,320.62	15,421	30,493			
1982	11,033.71	5,736	11,475			
1993	5,554.62	2,447	5,222	554	31.59	18
1996	437,326.88	181,055	386,415	68,405	32.01	2,137

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 70-S0						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1997	9,974.83	4,036	8,614	1,760	32.15	55
1998	651.74	257	549	129	32.29	4
2004	6,499.88	2,134	4,554	2,205	33.14	67
2005	12,374.89	3,909	8,343	4,527	33.28	136
	2,233,650.87	1,257,196	2,245,416	77,581		2,417

CABINET GORGE  
INTERIM SURVIVOR CURVE.. IOWA 70-S0  
PROBABLE RETIREMENT YEAR.. 12-2072  
NET SALVAGE PERCENT.. -13

1952	1,914,061.04	1,319,752	916,467	1,246,422	27.10	45,993
1953	4,419,657.00	3,021,698	2,098,338	2,895,875	27.43	105,573
1954	1,292.00	876	608	852	27.76	31
1955	806.00	542	376	534	28.08	19
1956	3,163.00	2,107	1,463	2,111	28.40	74
1973	1,473.72	835	580	1,085	33.23	33
1984	10,197.16	5,020	3,486	8,037	35.92	224
1985	141,693.68	68,718	47,719	112,394	36.15	3,109
1986	242,867.50	115,937	80,509	193,931	36.38	5,331
1988	445,904.96	205,918	142,994	360,878	36.84	9,796
1990	246,368.23	109,713	76,187	202,209	37.30	5,421
1991	410.30	179	124	339	37.52	9
1992	1,604,682.35	687,255	477,246	1,336,045	37.75	35,392
1993	758,371.57	318,146	220,928	636,032	37.97	16,751
1995	158,401.82	63,532	44,118	134,876	38.42	3,511
1996	1,677.39	657	456	1,439	38.64	37
1998	194,259.99	72,154	50,105	169,408	39.09	4,334
2000	131,181.92	45,971	31,923	116,312	39.53	2,942
2001	7,634,067.19	2,590,105	1,798,630	6,827,866	39.76	171,727
2003	59,157.59	18,703	12,988	53,860	40.21	1,339
2004	5,705,639.58	1,735,375	1,205,085	5,242,288	40.43	129,663
2007	5,911,893.88	1,569,102	1,089,621	5,590,819	41.11	135,997
2008	115,256.58	28,997	20,136	110,104	41.34	2,663
2009	17,279.66	4,097	2,845	16,681	41.58	401
2011	429,783.10	88,962	61,777	423,878	42.05	10,080
2012	10,556.87	2,016	1,400	10,529	42.29	249
2016	14,433,912.90	1,734,440	1,204,436	15,105,886	43.28	349,027

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 70-S0						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2018	1,047,681.79	83,866	58,239	1,125,642	43.81	25,694
2020	348,040.36	12,617	8,762	384,524	44.36	8,668
2021	880,223.71	10,792	7,494	987,159	44.66	22,104
	46,869,962.84	13,918,082	9,665,042	43,298,016		1,096,192

NOXON RAPIDS  
INTERIM SURVIVOR CURVE.. IOWA 70-S0  
PROBABLE RETIREMENT YEAR.. 12-2079  
NET SALVAGE PERCENT.. -21

1959	3,551,488.81	2,417,533	2,008,389	2,288,913	30.41	75,268
1960	3,666,192.00	2,470,682	2,052,543	2,383,550	30.77	77,463
1961	13,616.67	9,085	7,547	8,929	31.12	287
1966	84.00	53	44	58	32.85	2
1967	299.00	187	155	206	33.18	6
1970	8,423.00	5,100	4,237	5,955	34.17	174
1972	2,089.00	1,236	1,027	1,501	34.80	43
1975	20,157.99	11,498	9,552	14,839	35.74	415
1976	15,408.84	8,675	7,207	11,438	36.05	317
1977	11,771,037.47	6,542,074	5,434,890	8,808,065	36.35	242,313
1978	911,273.55	499,750	415,172	687,469	36.65	18,758
1979	549,153.50	297,087	246,808	417,668	36.95	11,304
1980	283.96	151	125	218	37.25	6
1983	881.97	450	374	693	38.12	18
1986	133,967.56	65,059	54,048	108,052	38.99	2,771
1988	18,454.30	8,653	7,189	15,141	39.55	383
1989	127,859.25	58,831	48,874	105,835	39.83	2,657
1990	154,906.76	69,893	58,064	129,373	40.11	3,225
1991	9,443.95	4,176	3,469	7,958	40.39	197
1992	52,354.82	22,667	18,831	44,519	40.67	1,095
1993	1,704,747.04	721,754	599,604	1,463,140	40.95	35,730
1997	41,632.43	15,965	13,263	37,112	42.05	883
1999	136,219.82	49,321	40,974	123,852	42.60	2,907
2000	426,439.23	149,612	124,292	391,700	42.88	9,135
2001	361,325.04	122,605	101,855	335,348	43.16	7,770
2002	283,560.76	92,921	77,195	265,914	43.43	6,123
2003	500,143.98	157,745	131,048	474,126	43.71	10,847
2004	368,835.16	111,724	92,816	353,475	43.99	8,035



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 70-S0						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2005	2,644,629.80	767,168	637,332	2,562,670	44.27	57,887
2006	212,301.22	58,785	48,836	208,048	44.55	4,670
2007	7,860,050.32	2,069,805	1,719,510	7,791,151	44.83	173,793
2008	9,243,546.00	2,303,040	1,913,272	9,271,418	45.12	205,484
2009	17,733,990.85	4,159,873	3,455,854	18,002,275	45.41	396,439
2010	8,613,465.70	1,891,021	1,570,984	8,851,310	45.70	193,683
2011	9,064,936.25	1,849,959	1,536,871	9,431,702	45.99	205,082
2012	7,810,680.62	1,469,335	1,220,664	8,230,260	46.28	177,836
2015	668,809.21	91,155	75,728	733,531	47.19	15,544
2021	139,640.38	1,666	1,384	167,581	49.19	3,407
	88,822,330.21	28,576,294	23,740,028	83,734,992		1,951,957
	239,752,762.73	65,418,631	53,356,382	216,242,176		5,620,999
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.5 2.34

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1992	772,086.19	429,382	109,820	716,312	19.21	37,288
1993	5,540.21	3,006	769	5,159	19.72	262
1994	340,906.88	180,197	46,088	318,683	20.24	15,745
1998	106,546.65	50,187	12,836	101,169	22.38	4,521
2001	21,074.38	8,953	2,290	20,260	24.07	842
2009	32,170.85	9,249	2,366	32,057	28.85	1,111
2012	5,653.02	1,292	330	5,718	30.75	186
2015	136,580.08	22,434	5,738	140,403	32.70	4,294
2016	686,497.65	97,071	24,827	709,725	33.36	21,275
2018	785,298.59	73,372	18,766	821,504	34.70	23,674
2019	140,015.82	9,477	2,424	147,393	35.39	4,165
2020	1,872.17	78	20	1,983	36.07	55
	3,034,242.49	884,698	226,273	3,020,367		113,418

LITTLE FALLS  
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5  
PROBABLE RETIREMENT YEAR.. 12-2059  
NET SALVAGE PERCENT.. -5

1911	68,961.54	72,410	72,410			
1912	1,325.00	1,391	1,391			
1913	1,227.00	1,288	1,288			
1915	7,485.00	7,859	7,859			
1916	310.00	326	326			
1921	90.00	94	95			
1924	1,720.00	1,806	1,806			
1927	1,870.00	1,964	1,964			
1934	619.00	650	650			
1936	964.00	1,012	1,012			
1937	636.00	668	668			
1939	2,806.60	2,947	2,947			
1940	1,271.00	1,335	1,335			
1944	82.00	84	85	1	0.90	1
1947	373.00	373	379	13	1.93	7
1948	77.00	76	77	4	2.27	2
1970	25,492.84	20,183	20,506	6,262	9.84	636
1971	4,978.00	3,893	3,955	1,272	10.21	125
1981	214,855.79	145,737	148,069	77,529	14.16	5,475

AVISTA CORPORATION  
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ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -5						
1982	80,425.43	53,666	54,525	29,922	14.58	2,052
1989	158,813.82	93,306	94,799	71,955	17.57	4,095
1992	283,044.62	156,186	158,685	138,512	18.86	7,344
1993	28,935.52	15,616	15,866	14,516	19.29	753
1998	9,880.72	4,702	4,777	5,598	21.45	261
1999	36,697.93	16,970	17,242	21,291	21.88	973
2002	132,588.35	55,680	56,571	82,647	23.18	3,565
2005	102,110.49	38,183	38,794	68,422	24.48	2,795
2009	51,188.53	15,625	15,875	37,873	26.23	1,444
2010	7,553.83	2,163	2,198	5,734	26.67	215
2011	4,124.17	1,101	1,119	3,212	27.11	118
2013	3,361,028.13	757,517	769,639	2,759,441	27.99	98,587
2015	3,344,116.49	603,351	613,006	2,898,316	28.87	100,392
2016	1,389,375.33	217,295	220,772	1,238,072	29.31	42,241
2017	311,435.28	40,781	41,434	285,573	29.76	9,596
2018	987,768.90	103,280	104,933	932,225	30.20	30,868
2019	3,270,053.24	250,306	254,311	3,179,244	30.65	103,727
2021	69,584.27	1,117	1,135	71,929	31.55	2,280
	13,963,868.82	2,690,941	2,732,501	11,929,561		417,552

LONG LAKE  
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5  
PROBABLE RETIREMENT YEAR.. 12-2055  
NET SALVAGE PERCENT.. -6

1915	71,899.98	76,214	76,214			
1917	594.00	630	630			
1918	19,449.00	20,616	20,616			
1919	48,717.00	51,640	51,640			
1920	11,340.00	12,020	12,020			
1922	9,844.00	10,435	10,435			
1923	14,511.00	15,382	15,382			
1924	19,826.50	21,016	21,016			
1925	271.00	287	287			
1926	3,874.00	4,106	4,106			
1928	219.00	232	232			
1929	819.00	868	868			
1930	27,496.00	29,146	29,146			

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
1931	3,768.00	3,994	3,994			
1932	263.00	279	279			
1936	690.00	731	731			
1937	815.00	864	864			
1938	149.00	158	158			
1941	976.00	1,035	1,035			
1952	1,093.47	1,054	1,159			
1954	4,481.67	4,241	4,751			
1962	912.93	798	968			
1964	147.34	126	156			
1966	6,567.00	5,499	6,961			
1977	189.82	138	201			
1979	10,636.96	7,520	11,275			
1980	179,195.39	124,778	189,947			
1981	118,646.67	81,379	125,765			
1982	26,704.92	18,029	28,307			
1986	4,785.08	3,024	5,072			
1987	194,029.64	120,478	205,671			
1989	5,821.95	3,486	6,171			
1990	3,636.30	2,137	3,854			
1992	91,169.98	51,493	95,498	1,142	18.43	62
1993	57,432.87	31,770	58,920	1,959	18.81	104
1994	17,638.08	9,551	17,713	983	19.19	51
1995	360,296.83	190,763	353,785	28,130	19.57	1,437
1996	190,998.85	98,759	183,156	19,302	19.95	968
1997	610,187.98	307,896	571,018	75,782	20.33	3,728
1999	86,833.85	41,568	77,091	14,953	21.08	709
2002	48,950.91	21,384	39,658	12,230	22.21	551
2004	107,892.47	43,923	81,459	32,907	22.95	1,434
2005	204.15	80	148	68	23.32	3
2006	33,729.59	12,646	23,453	12,300	23.70	519
2007	74,789.15	26,782	49,669	29,607	24.07	1,230
2013	383,540.03	92,072	170,755	235,798	26.30	8,966
2014	216,867.48	47,086	87,325	142,555	26.67	5,345
2015	61,606.80	11,891	22,053	43,250	27.04	1,599
2016	89,978.81	15,086	27,978	67,399	27.41	2,459
2018	321,633.42	36,258	67,243	273,688	28.15	9,722

AVISTA CORPORATION  
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ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2019	8,089.94	671	1,244	7,331	28.52	257
2020	294,631.97	15,122	28,045	284,265	28.89	9,840
2021	655,197.71	11,439	21,215	673,295	29.27	23,003
	4,504,041.49	1,688,580	2,817,339	1,956,945		71,987
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -6						
1998	173,603.18	83,028	73,307	110,713	21.59	5,128
1999	16,840.72	7,822	6,906	10,945	22.04	497
2000	17.14	8	7	11	22.48	
2001	160,365.67	69,916	61,730	108,258	22.93	4,721
2008	1,416,824.50	458,195	404,548	1,097,286	26.08	42,074
2009	2,484,859.53	758,525	669,714	1,964,238	26.53	74,038
2014	2,087.30	423	373	1,839	28.82	64
2020	44,200.04	2,069	1,827	45,025	31.60	1,425
	4,298,798.08	1,379,986	1,218,411	3,338,315		127,947
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1908	26,357.96	27,412	27,412			
1909	2,930.00	3,047	3,047			
1925	145.00	151	151			
1930	1,111.00	1,155	1,155			
1936	7,495.00	7,795	7,795			
1940	448.00	466	466			
1941	115.51	120	120			
1956	2,745.69	2,501	1,281	1,574	4.96	317
1969	1,626.73	1,291	661	1,030	9.48	109
1988	126,187.34	74,784	38,308	92,927	17.18	5,409
1989	1,565.55	910	466	1,162	17.62	66
1992	955.32	521	267	727	18.94	38

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1994	1,966,323.11	1,023,776	524,426	1,520,550	19.82	76,718
1995	10,438.87	5,305	2,717	8,139	20.26	402
1996	3,140.60	1,555	797	2,470	20.71	119
2000	41,885.98	18,516	9,485	34,077	22.48	1,516
2001	2,287.04	978	501	1,878	22.93	82
2004	14,432.72	5,533	2,834	12,176	24.27	502
2013	176,797.98	39,021	19,988	163,882	28.36	5,779
2014	383,374.18	76,297	39,083	359,626	28.82	12,478
2016	14,494,372.62	2,213,940	1,134,084	13,940,064	29.74	468,731
2017	42,578.03	5,451	2,792	41,489	30.20	1,374
2018	57,320.85	5,839	2,991	56,623	30.67	1,846
2019	20,167.84	1,507	772	20,203	31.13	649
2020	537,362.90	24,679	12,642	546,216	31.60	17,285
2021	658,283.35	10,303	5,278	679,337	32.07	21,183
	18,580,449.17	3,552,853	1,839,520	17,484,147		614,603

POST FALLS

INTERIM SURVIVOR CURVE.. IOWA 40-S0.5  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -4

1906	18,565.11	19,308	19,308
1907	2,547.00	2,649	2,649
1908	376.00	391	391
1911	3,311.00	3,443	3,443
1912	78.50	82	82
1923	86.00	89	89
1924	1,068.00	1,111	1,111
1925	48.00	50	50
1926	722.00	751	751
1930	3,831.00	3,984	3,984
1931	1,723.00	1,792	1,792
1932	105.00	109	109
1933	44.00	46	46
1937	6,528.00	6,789	6,789
1938	705.00	733	733
1939	50.00	52	52
1944	137.00	139	142

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1946	265.00	265	276			
1949	407.00	396	423			
1950	1,060.00	1,021	1,102			
1954	97.00	90	101			
1955	5,905.52	5,432	6,142			
1956	260.00	237	270			
1957	57,840.27	52,199	60,154			
1958	2,713.00	2,424	2,822			
1959	1,146.00	1,014	1,192			
1960	582.00	510	605			
1962	96.00	82	100			
1964	243.00	204	253			
1967	7,468.00	6,068	7,601	166	8.75	19
1968	14,049.00	11,283	14,133	477	9.11	52
1973	30,326.82	22,890	28,673	2,867	10.97	261
1980	193,821.69	132,334	165,766	35,809	13.74	2,606
1981	279.46	188	235	55	14.16	4
1983	13,662.20	8,877	11,120	3,089	15.01	206
1985	458.13	287	360	117	15.87	7
1986	1.00	1	1			
1987	5,648.12	3,413	4,275	1,599	16.74	96
1990	306.00	174	218	100	18.06	6
1991	34,928.98	19,462	24,379	11,947	18.50	646
1992	35,532.45	19,373	24,267	12,686	18.94	670
1994	19,747.70	10,282	12,880	7,658	19.82	386
1996	49,081.98	24,309	30,450	20,595	20.71	994
1997	44,227.84	21,337	26,727	19,269	21.15	911
1998	29,893.08	14,027	17,571	13,518	21.59	626
2004	5,280.94	2,025	2,537	2,956	24.27	122
2006	21,365.10	7,510	9,407	12,812	25.17	509
2009	21,270.44	6,370	7,979	14,142	26.53	533
2010	31,955.20	8,978	11,246	21,987	26.99	815
2013	343,378.40	75,787	94,933	262,180	28.36	9,245
2016	543,205.11	82,972	103,934	461,000	29.74	15,501
2018	336,016.61	34,226	42,873	306,585	30.67	9,996

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2019	11,094.57	829	1,038	10,500	31.13	337
2020	217,065.00	9,969	12,488	213,260	31.60	6,749
2021	327,670.46	5,129	6,425	334,353	32.07	10,426
	2,448,273.68	633,492	776,477	1,769,728		61,723

CABINET GORGE  
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5  
PROBABLE RETIREMENT YEAR.. 12-2072  
NET SALVAGE PERCENT.. -13

1952	744,427.85	765,075	841,203			
1953	87,873.08	89,491	99,297			
1959	6,518.37	6,266	7,310	56	5.97	9
1977	8,908.35	6,916	8,068	1,998	12.52	160
1987	124,391.48	81,526	95,112	45,451	16.80	2,705
1988	16,546.93	10,625	12,396	6,302	17.27	365
1989	342,908.00	215,636	251,570	135,916	17.74	7,662
1990	4,251.73	2,616	3,052	1,753	18.22	96
1991	258,764.23	155,632	181,567	110,837	18.71	5,924
1993	31,274.13	17,917	20,903	14,437	19.72	732
1994	682,817.40	381,162	444,680	326,904	20.24	16,151
1996	10,214.41	5,397	6,296	5,246	21.29	246
1997	794,438.41	407,437	475,333	422,382	21.84	19,340
1998	525,245.20	261,282	304,823	288,705	22.38	12,900
1999	2,090.80	1,006	1,174	1,189	22.94	52
2001	79,744.72	35,778	41,740	48,371	24.07	2,010
2002	1,086.99	470	548	680	24.64	28
2003	12,466.22	5,172	6,034	8,053	25.22	319
2004	4,374.93	1,739	2,029	2,915	25.81	113
2005	111,993.56	42,471	49,548	77,004	26.41	2,916
2008	213,316.76	68,949	80,439	160,609	28.23	5,689
2011	144,050.44	37,842	44,148	118,629	30.11	3,940
2014	798,374.10	157,184	183,377	718,785	32.04	22,434
2016	2,267,016.10	338,532	394,946	2,166,783	33.36	64,952
2017	564,612.09	70,239	81,944	556,068	34.03	16,341
2018	952,041.21	93,939	109,593	966,213	34.70	27,845



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2019	267,362.29	19,112	22,297	279,823	35.39	7,907
2020	4,159,638.12	182,845	213,315	4,487,076	36.07	124,399
2021	4,165,551.84	61,898	72,213	4,634,861	36.77	126,050
	17,382,299.74	3,524,154	4,054,954	15,587,045		471,285

NOXON RAPIDS  
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5  
PROBABLE RETIREMENT YEAR.. 12-2079  
NET SALVAGE PERCENT.. -21

1992	12,963.64	8,153	4,717	10,969	19.21	571
1996	165,562.48	93,655	54,191	146,140	21.30	6,861
1997	102,674.94	56,372	32,618	91,619	21.85	4,193
1998	113,468.80	60,376	34,935	102,363	22.41	4,568
1999	1,418,263.53	730,200	422,508	1,293,591	22.98	56,292
2000	1,484,660.66	737,887	426,955	1,369,484	23.57	58,103
2001	2,279,856.65	1,092,416	632,093	2,126,534	24.16	88,019
2002	1,374,930.69	633,441	366,521	1,297,145	24.77	52,368
2003	1,052,551.64	464,974	269,043	1,004,545	25.39	39,565
2004	223,545.20	94,560	54,714	215,775	26.01	8,296
2005	243,908.27	98,402	56,937	238,192	26.65	8,938
2006	1,899,004.44	727,988	421,228	1,876,568	27.30	68,739
2008	1,021,722.93	349,337	202,133	1,034,152	28.64	36,109
2009	64,426.72	20,657	11,953	66,004	29.32	2,251
2013	111,251.69	25,573	14,797	119,818	32.15	3,727
2014	76,568.58	15,761	9,120	83,528	32.88	2,540
2015	208,716.63	37,748	21,842	230,705	33.63	6,860
2016	7,592.57	1,181	683	8,504	34.38	247
2017	5,439,852.93	702,718	406,606	6,175,616	35.14	175,743
2018	97,107.50	9,913	5,736	111,764	35.92	3,111

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2019	419,274.07	31,139	18,018	489,304	36.70	13,333
2020	790,736.15	35,621	20,611	936,180	37.50	24,965
2021	1,007,120.38	15,708	9,089	1,209,527	38.30	31,580
	19,615,761.09	6,043,780	3,497,046	20,238,025		696,979
	83,827,734.56	20,398,484	17,162,521	75,324,133		2,575,494
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.2 3.07

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1992	19,611.78	7,686	5,236	15,749	37.49	420
1993	13.74	5	3	11	37.79	
1994	2.13	1	1	2	38.08	
2002	4,550.56	1,316	897	3,973	40.21	99
2006	9,385.49	2,273	1,548	8,494	41.12	207
	33,563.70	11,281	7,685	28,228		726
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -5						
1980	145.94	79	100	53	28.61	2
1982	10,604.49	5,564	7,049	4,085	29.05	141
1983	63.52	33	42	25	29.26	1
1985	9,920.34	4,980	6,309	4,107	29.68	138
1986	2,050.65	1,013	1,283	870	29.88	29
1990	8,316.42	3,836	4,860	3,872	30.64	126
1991	4,946.90	2,238	2,835	2,359	30.82	77
1992	3,645.77	1,617	2,049	1,779	30.99	57
1993	32,160.58	13,971	17,701	16,068	31.16	516
1994	3,217.00	1,368	1,733	1,645	31.32	53
1995	47,210.28	19,625	24,864	24,707	31.48	785
2000	1,832.30	667	845	1,079	32.21	33
2007	7,621.60	2,112	2,676	5,327	33.06	161
2015	108,745.80	15,942	20,198	93,985	33.83	2,778
2017	308,466.86	32,706	41,437	282,453	34.01	8,305
	548,948.45	105,751	133,983	442,413		13,202
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
1915	2,422.18	2,266	2,568			
1916	4,287.67	3,990	4,545			
1917	370.00	342	392			

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ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
1919	167.00	153	177			
1920	346.00	315	367			
1922	38.00	34	40			
1924	123.00	109	130			
1925	116.00	102	123			
1926	135.00	118	143			
1937	262.00	213	278			
1938	287.00	232	304			
1939	82.00	66	87			
1940	107.00	85	113			
1945	206.30	159	213	6	17.75	
1947	226.95	172	230	10	18.38	1
1948	1,032.86	777	1,041	54	18.69	3
1951	2,247.07	1,655	2,217	165	19.61	8
1955	865.46	619	829	88	20.77	4
1959	454.70	315	422	60	21.87	3
1961	227.10	155	208	33	22.39	1
1964	1,934.04	1,288	1,725	325	23.15	14
1971	44.00	28	38	9	24.78	
1975	422.00	254	340	107	25.63	4
1980	425.11	241	323	128	26.60	5
1981	10,801.05	6,058	8,116	3,333	26.78	124
1982	5,594.45	3,098	4,150	1,780	26.96	66
1983	668.06	365	489	219	27.13	8
1984	649.22	350	469	219	27.30	8
1985	2,983.76	1,586	2,125	1,038	27.47	38
1987	25,778.43	13,302	17,820	9,505	27.79	342
1988	17,550.87	8,917	11,946	6,658	27.94	238
1989	9,057.84	4,527	6,065	3,537	28.09	126
1990	20,847.26	10,243	13,722	8,376	28.24	297
1992	20,625.27	9,772	13,091	8,772	28.52	308
1993	1,583.83	736	986	693	28.65	24
1994	29,314.94	13,347	17,880	13,193	28.78	458
1995	124,864.51	55,644	74,544	57,813	28.91	2,000
1996	15,621.60	6,806	9,118	7,441	29.03	256
1999	29,196.63	11,798	15,805	15,143	29.38	515
2000	1,832.30	720	965	978	29.48	33
2004	32,773.10	11,276	15,106	19,634	29.88	657
2007	7,623.69	2,308	3,092	4,989	30.14	166

AVISTA CORPORATION  
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ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2008	37,135.29	10,686	14,316	25,048	30.22	829
2009	104,268.85	28,384	38,025	72,500	30.30	2,393
2018	274,452.23	25,950	34,764	256,155	30.94	8,279
2019	21,493.91	1,490	1,996	20,787	31.01	670
	811,545.53	241,051	321,442	538,796		17,878
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -6						
1951	30.54	22	22	11	20.42	1
1953	26.00	19	19	9	21.12	
1985	1,739.84	872	866	978	30.20	32
1992	27,945.19	12,352	12,269	17,353	31.57	550
1996	57,280.62	23,128	22,973	37,745	32.26	1,170
1998	17,157.07	6,577	6,533	11,654	32.57	358
1999	226.45	84	83	157	32.72	5
2000	44.11	16	16	31	32.86	1
	104,449.82	43,070	42,781	67,936		2,117
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1908	1,077.55	1,026	394	726	5.51	132
1926	77.00	66	25	55	11.25	5
1930	26.00	22	8	19	12.68	1
1932	130.00	107	41	94	13.41	7
1940	31.00	24	9	23	16.40	1
1948	433.12	316	121	329	19.35	17
1950	249.52	179	69	191	20.07	10
1951	105.53	75	29	81	20.42	4
1960	29.75	20	8	23	23.46	1
1965	310.00	194	75	248	25.02	10
1966	2,251.00	1,398	537	1,804	25.32	71

AVISTA CORPORATION  
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ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1967	154.91	95	37	125	25.61	5
1971	200.10	118	45	163	26.75	6
1980	145.93	77	30	122	29.07	4
1981	430.03	224	86	361	29.30	12
1984	886.02	443	170	751	29.98	25
1987	120,496.60	57,364	22,050	103,266	30.61	3,374
1990	641.41	289	111	556	31.20	18
1994	3,523.88	1,463	562	3,102	31.93	97
1995	64,680.86	26,261	10,094	57,174	32.09	1,782
2000	1,832.30	650	250	1,656	32.86	50
2001	20,546.95	7,062	2,715	18,654	33.00	565
2006	556.42	157	60	518	33.64	15
2007	7,621.60	2,054	790	7,137	33.76	211
2009	7,075.78	1,707	656	6,703	33.98	197
2013	3,960.13	704	271	3,848	34.39	112
2015	128,019.74	18,151	6,977	126,163	34.59	3,647
2016	550,802.79	67,600	25,985	546,850	34.68	15,768
2019	2,533.31	152	58	2,576	34.94	74
2021	103,321.34	1,300	500	106,954	35.11	3,046
	1,022,150.57	189,298	72,764	990,272		29,267

POST FALLS

INTERIM SURVIVOR CURVE.. IOWA 65-R1  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -4

1906	336.40	323	312	38	4.92	8
1907	462.00	442	427	54	5.22	10
1911	250.90	235	227	34	6.41	5
1912	76.00	71	69	11	6.71	2
1913	86.00	80	77	12	7.01	2
1918	65.00	59	57	11	8.57	1
1922	15.00	13	13	3	9.88	
1923	83.00	73	70	16	10.22	2
1925	16.00	14	14	3	10.90	
1926	116.00	100	97	24	11.25	2
1927	127.00	109	105	27	11.60	2
1928	36.00	31	30	8	11.96	1

AVISTA CORPORATION  
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ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1934	57.00	46	44	15	14.16	1
1936	44.00	35	34	12	14.90	1
1937	15.00	12	12	4	15.28	
1938	206.00	163	157	57	15.65	4
1939	18.00	14	14	5	16.03	
1940	529.00	411	397	153	16.40	9
1943	120.00	91	88	37	17.52	2
1945	64.00	48	46	20	18.26	1
1947	438.00	322	311	145	18.99	8
1948	544.01	397	383	183	19.35	9
1949	185.00	134	129	63	19.71	3
1951	202.63	144	139	72	20.42	4
1952	144.30	102	98	52	20.77	3
1953	50.00	35	34	18	21.12	1
1955	28.92	20	19	11	21.81	1
1957	236.00	159	153	92	22.48	4
1958	83.00	56	54	32	22.81	1
1959	312.00	207	200	125	23.14	5
1963	136.36	87	84	58	24.41	2
1977	1,004.95	553	534	511	28.34	18
1983	195.80	99	96	108	29.76	4
1984	823.71	411	397	460	29.98	15
1985	27,940.75	13,738	13,259	15,799	30.20	523
1986	1,761.62	852	822	1,010	30.41	33
1990	1,046.95	472	456	633	31.20	20
1991	1,684.25	745	719	1,033	31.39	33
1992	1,076.77	467	451	669	31.57	21
1993	29,009.16	12,319	11,890	18,280	31.75	576
1997	21,404.25	8,266	7,978	14,282	32.42	441
2000	1,832.29	650	627	1,278	32.86	39
2001	119,904.09	41,212	39,776	84,924	33.00	2,573
2006	710.29	201	194	545	33.64	16
2007	7,621.60	2,054	1,982	5,944	33.76	176
2016	298,276.47	36,608	35,332	274,875	34.68	7,926
2018	267,511.37	21,842	21,081	257,131	34.86	7,376
2021	22,453.06	283	273	23,078	35.11	657
	809,339.90	144,805	139,759	701,955		20,541

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
1952	704,362.15	530,662	795,929			
1953	41,263.00	30,766	46,627			
1954	661.92	488	748			
1955	720.90	526	815			
1956	346.40	250	391			
1959	312.97	219	354			
1961	3,384.20	2,311	3,824			
1966	2,480.00	1,594	2,802			
1968	439.76	275	488	9	28.62	
1971	370.00	223	396	22	29.87	1
1972	50.27	30	53	4	30.28	
1973	1,197.44	701	1,245	108	30.68	4
1980	13,331.33	7,005	12,438	2,627	33.41	79
1982	437.88	222	394	101	34.14	3
1984	48,778.60	23,897	42,430	12,690	34.86	364
1986	90,583.25	42,715	75,842	26,517	35.55	746
1989	4,117.59	1,826	3,242	1,411	36.54	39
1990	5,655.13	2,453	4,355	2,035	36.86	55
1992	620.04	257	456	244	37.49	7
1993	73,819.87	29,815	52,938	30,479	37.79	807
1994	3,817.40	1,503	2,669	1,645	38.08	43
1995	215,894.58	82,764	146,951	97,010	38.37	2,528
1996	3,216.13	1,199	2,129	1,505	38.65	39
1998	103,124.44	36,207	64,287	52,243	39.20	1,333
1999	84,396.10	28,703	50,963	44,404	39.46	1,125
2000	462,934.84	152,237	270,303	252,813	39.71	6,366
2001	1,750.27	556	987	991	39.96	25
2002	4,077.10	1,246	2,212	2,395	40.21	60
2003	2,458.37	722	1,282	1,496	40.44	37
2004	2,195.91	618	1,097	1,384	40.67	34
2006	11,712.49	2,996	5,320	7,916	41.12	193
2009	230,651.31	49,680	88,209	172,427	41.74	4,131
2011	784,410.77	146,182	259,553	626,832	42.13	14,879
2012	57,184.89	9,794	17,390	47,229	42.32	1,116
2013	1,403,060.48	218,413	387,802	1,197,656	42.50	28,180
2014	1,022.46	143	254	901	42.68	21



AVISTA CORPORATION  
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ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2018	461,899.59	32,188	57,151	464,795	43.36	10,719
2019	389,407.00	19,797	35,150	404,879	43.52	9,303
2021	103,888.22	1,088	1,932	115,462	43.83	2,634
	5,320,035.05	1,462,271	2,441,410	3,570,229		84,871

NOXON RAPIDS  
INTERIM SURVIVOR CURVE.. IOWA 65-R1  
PROBABLE RETIREMENT YEAR.. 12-2079  
NET SALVAGE PERCENT.. -21

1959	684,111.48	508,825	670,969	156,806	25.03	6,265
1960	23,859.23	17,529	23,115	5,755	25.51	226
1963	1,573.60	1,113	1,468	436	26.95	16
1964	277.31	194	256	80	27.44	3
1969	176.00	115	152	61	29.85	2
1972	54.47	34	45	21	31.28	1
1975	484.83	288	380	207	32.69	6
1977	112,144.07	64,434	84,967	50,728	33.62	1,509
1981	6,970.87	3,729	4,917	3,517	35.43	99
1983	2,383.21	1,227	1,618	1,266	36.31	35
1984	239.42	121	160	130	36.74	4
1985	4,723.91	2,336	3,080	2,636	37.16	71
1986	48,064.34	23,269	30,684	27,474	37.59	731
1990	12,547.96	5,544	7,311	7,872	39.22	201
1992	81,392.85	34,216	45,119	53,366	39.99	1,334
1993	133,090.01	54,481	71,842	89,197	40.37	2,209
1994	25,266.06	10,063	13,270	17,302	40.74	425
1995	4,524.32	1,751	2,309	3,165	41.11	77
1997	25,832.10	9,405	12,402	18,855	41.82	451
2000	1,862.17	612	807	1,446	42.83	34
2001	531,784.56	168,239	221,851	421,609	43.16	9,769
2004	11,481.39	3,202	4,222	9,670	44.08	219
2005	3,176.00	844	1,113	2,730	44.38	62
2006	107,789.26	27,241	35,922	94,503	44.66	2,116
2007	19,054.48	4,553	6,004	17,052	44.95	379
2008	31,060.39	7,000	9,231	28,352	45.22	627
2009	777,881.84	164,302	216,659	724,578	45.49	15,928
2013	229,014.12	34,619	45,651	231,456	46.51	4,976

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2017	242,578.95	20,596	27,159	266,361	47.44	5,615
2018	222,150.85	14,865	19,602	249,201	47.66	5,229
2021	7,762.28	77	102	9,291	48.30	192
	3,353,312.33	1,184,824	1,562,384	2,495,124		58,811
	12,003,345.35	3,382,351	4,722,209	8,834,953		227,413
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.8 1.89

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.10 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE  
CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
1999	45,440.41	19,935	39,136	12,211	33.36	366
2003	608.03	224	440	247	36.38	7
2006	51,779.77	16,312	32,024	26,487	38.52	688
2008	12,692.29	3,536	6,942	7,400	39.85	186
2019	1,828.48	106	208	1,858	45.61	41
2021	5,086.83	61	120	5,628	46.36	121
	117,435.81	40,174	78,870	53,833		1,409
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2000	342,820.43	153,306	278,821	135,992	34.61	3,929
2004	5,736.28	2,120	3,856	3,085	37.99	81
2010	7,423.31	1,853	3,370	5,612	42.87	131
	355,980.02	157,279	286,047	144,689		4,141
	473,415.83	197,453	364,916	198,522		5,550
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.8 1.17

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.15 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE  
CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2020	14,592.13	670	472	14,996	32.91	456
	14,592.13	670	472	14,996		456
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2020	16,925.06	678	330	17,272	37.21	464
	16,925.06	678	330	17,272		464
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2015	48,758.79	6,979	5,554	49,543	43.85	1,130
2019	145,819.46	8,465	6,737	158,039	45.61	3,465
2020	10,277.65	362	288	11,326	46.00	246
2021	41,851.76	505	402	46,891	46.36	1,011
	246,707.66	16,311	12,982	265,798		5,852
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2013	127,950.99	24,002	8,999	145,822	45.13	3,231
2014	58,568.94	9,759	3,659	67,209	45.84	1,466
2015	7,833.08	1,140	427	9,051	46.53	195
2017	58,308.49	5,954	2,232	68,321	47.85	1,428
2018	194,397.88	15,588	5,844	229,377	48.47	4,732

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.15 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE  
CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2019	77,172.28	4,458	1,671	91,707	49.07	1,869
2020	23,106.95	809	303	27,656	49.64	557
2021	31,291.24	374	140	37,722	50.18	752
	578,629.85	62,084	23,277	676,865		14,230
	856,854.70	79,743	37,061	974,931		21,002
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.4 2.45

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.20 MISCELLANEOUS POWER PLANT EQUIPMENT - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2021	25,697.14	406	223	27,016	33.01	818
	25,697.14	406	223	27,016		818
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2014	18,741.21	3,304	956	18,535	36.06	514
	18,741.21	3,304	956	18,535		514
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2003	19,260.49	7,104	17,870	3,895	36.38	107
2006	1,848.11	582	1,464	624	38.52	16
2017	7,908.06	803	2,020	6,916	44.78	154
2018	15,023.78	1,200	3,019	13,958	45.21	309
2021	5,267.89	64	161	5,792	46.36	125
	49,308.33	9,753	24,533	31,185		711
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2006	17,558.56	5,794	4,446	16,800	39.66	424
2014	7,022.73	1,170	898	7,600	45.84	166
2015	10,432.94	1,518	1,165	11,459	46.53	246

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.20 MISCELLANEOUS POWER PLANT EQUIPMENT - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2017	2,249.74	230	176	2,546	47.85	53
2018	2,698.52	216	166	3,099	48.47	64
2019	5,425.83	313	240	6,325	49.07	129
	45,388.32	9,241	7,091	47,829		1,082
	139,135.00	22,704	32,802	124,565		3,125
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.9 2.25

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1992	45,566.19	23,318	13,365	35,391	30.85	1,147
1993	3,428.93	1,705	977	2,692	31.58	85
1994	1,453.32	702	402	1,153	32.30	36
	50,448.44	25,725	14,745	39,235		1,268
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -6						
2012	17,835.78	3,899	2,874	16,032	36.53	439
2013	490,406.56	97,510	71,877	447,954	36.77	12,183
	508,242.34	101,409	74,751	463,986		12,622
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1994	547,608.47	270,980	191,840	377,672	29.36	12,863
1995	46,886.34	22,576	15,983	32,779	29.88	1,097
1996	375.25	176	125	266	30.38	9
	594,870.06	293,732	207,948	410,717		13,969
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2017	577,943.72	64,308	53,322	547,739	37.56	14,583
	577,943.72	64,308	53,322	547,739		14,583



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
1952	809,617.25	756,751	871,547	43,321	10.37	4,178
1958	10,987.00	9,876	11,374	1,041	12.27	85
1988	77,742.23	46,523	53,580	34,268	27.99	1,224
1989	2,336.56	1,365	1,572	1,068	28.70	37
1990	1,192.81	680	783	565	29.41	19
1992	347.06	188	217	176	30.85	6
1993	47,214.96	24,801	28,563	24,790	31.58	785
1999	112,055.41	48,234	55,551	71,072	35.90	1,980
2000	37,070.73	15,346	17,674	24,216	36.60	662
2014	160,141.39	25,872	29,797	151,163	44.96	3,362
2016	412,307.18	49,819	57,376	408,531	45.85	8,910
	1,671,012.58	979,455	1,128,034	760,210		21,248

NOXON RAPIDS  
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5  
PROBABLE RETIREMENT YEAR.. 12-2079  
NET SALVAGE PERCENT.. -21

1959	76,150.50	72,762	68,411	23,731	12.62	1,880
1960	5,440.00	5,159	4,850	1,732	12.97	134
1966	4,731.99	4,260	4,005	1,720	15.36	112
1998	76,277.46	35,834	33,691	58,605	36.24	1,617
2000	42,548.24	18,452	17,349	34,135	37.86	902
2001	9,679.50	4,021	3,781	7,932	38.66	205
2004	8,169.55	2,937	2,761	7,124	41.04	174
2012	21,192.75	4,319	4,061	21,583	46.86	461
2018	15,559.64	1,221	1,148	17,679	50.46	350
	259,749.63	148,965	140,057	174,240		5,835
	3,662,266.77	1,613,594	1,618,856	2,396,127		69,525

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.5 1.90

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2018	9,028.80	1,559	3,289	5,830	16.97	344
	9,028.80	1,559	3,289	5,830		344
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
1978	227,647.72	190,458	243,583			
1979	11,442.23	9,493	12,243			
1980	1,764.73	1,452	1,888			
1982	3,159.88	2,557	3,381			
1983	4,533.52	3,636	4,851			
1993	8,131.11	5,895	8,700			
1994	53.94	39	58			
2008	108,546.42	57,119	116,145			
2011	327,816.46	150,551	332,811	17,952	13.95	1,287
2012	57,929.34	25,084	55,451	6,533	13.96	468
	751,025.35	446,284	779,112	24,485		1,755
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
2002	691,794.86	341,342	379,855	318,858	20.29	15,715
2003	17,957.84	8,608	9,579	8,558	20.37	420
2009	58,646.66	22,248	24,758	34,475	20.73	1,663
2010	380,681.98	136,790	152,224	232,265	20.77	11,183
2011	11,933.67	4,038	4,494	7,559	20.80	363
2012	29,009.53	9,170	10,205	19,095	20.83	917
2016	61,872.17	13,014	14,482	48,009	20.91	2,296
2018	7,821.67	1,131	1,259	6,641	20.94	317
2019	14,173.57	1,526	1,698	12,617	20.95	602
	1,273,891.95	537,867	598,553	688,078		33,476

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
2004	6,598.74	3,950	3,777	3,085	12.87	240
2005	3,130,198.50	1,825,209	1,745,497	1,509,910	12.89	117,138
2009	68,964.19	35,212	33,674	38,049	12.94	2,940
2010	7,245.69	3,543	3,388	4,147	12.95	320
2013	296,925.01	122,255	116,916	191,886	12.97	14,795
2017	7,706.06	2,062	1,972	6,042	12.99	465
2018	12,146.32	2,681	2,564	10,068	12.99	775
2019	30,944.36	5,194	4,967	27,215	12.99	2,095
2021	23,773.06	916	876	23,848	12.99	1,836
	3,584,501.93	2,001,022	1,913,632	1,814,250		140,604

COYOTE SPRINGS 2  
INTERIM SURVIVOR CURVE.. IOWA 55-R4  
PROBABLE RETIREMENT YEAR.. 12-2043  
NET SALVAGE PERCENT.. -3

2003	7,114,562.21	3,398,946	3,690,657	3,637,342	21.27	171,008
2004	111,019.89	51,350	55,757	58,593	21.36	2,743
2005	4,026,021.44	1,799,090	1,953,495	2,193,307	21.44	102,300
2006	4,508.19	1,940	2,106	2,537	21.51	118
2007	39,307.83	16,249	17,644	22,844	21.57	1,059
2008	1,448.35	572	621	871	21.63	40
2010	24,315.19	8,660	9,403	15,641	21.72	720
2011	9,078.57	3,040	3,301	6,050	21.76	278
2013	2,083.36	601	653	1,493	21.83	68
2014	1,299.79	342	371	967	21.85	44
2015	24,454.28	5,762	6,257	18,931	21.88	865
2016	362.12	75	81	292	21.89	13
2017	115,096.45	20,200	21,934	96,616	21.91	4,410
2018	46,085.10	6,517	7,076	40,391	21.93	1,842

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2019	331.54	35	38	303	21.94	14
2020	237,740.25	15,664	17,008	227,864	21.95	10,381
2021	210.65	5	5	212	21.96	10
	11,757,925.21	5,329,048	5,786,408	6,324,255		295,913
	17,376,373.24	8,315,780	9,080,994	8,856,898		472,092
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.8	2.72

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2002	89,232.19	48,485	70,508	19,617	16.30	1,203
	89,232.19	48,485	70,508	19,617		1,203
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
1979	5,604.48	4,587	5,997			
1985	1,477.56	1,154	1,581			
2001	20,225.21	12,903	21,641			
2002	1,636.75	1,023	1,751			
2019	7,952.84	1,291	5,542	2,967	13.92	213
	36,896.84	20,958	36,512	2,967		213
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
2002	10,329.70	5,095	2,416	8,017	19.80	405
2003	14.46	7	3	11	19.89	1
2016	52,314.47	11,013	5,223	47,615	20.66	2,305
2017	99,484.81	17,819	8,451	92,029	20.69	4,448
	162,143.44	33,934	16,093	147,672		7,159
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
2005	1,682,329.00	980,348	996,925	752,697	12.72	59,174
2010	13,479.40	6,583	6,694	7,324	12.83	571
	1,695,808.40	986,931	1,003,620	760,021		59,745

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANCASTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -3						
2010	91,977.92	35,947	45,642	49,095	18.53	2,649
	91,977.92	35,947	45,642	49,095		2,649
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2003	12,266,683.72	5,860,219	6,773,245	5,861,439	20.75	282,479
2004	29,481.61	13,651	15,778	14,588	20.84	700
2005	6,547,090.97	2,929,917	3,386,400	3,357,104	20.93	160,397
2006	15,396.82	6,637	7,671	8,188	21.02	390
2011	11,213.07	3,767	4,354	7,196	21.36	337
2012	5,441.91	1,704	1,969	3,636	21.42	170
2013	5,068.37	1,467	1,696	3,525	21.47	164
2014	78,833.11	20,798	24,038	57,160	21.52	2,656
2015	16,336.06	3,865	4,467	12,359	21.56	573
2016	880.94	182	210	697	21.61	32
2017	3,832.23	673	778	3,169	21.65	146
2018	8,835.79	1,256	1,452	7,649	21.68	353
2019	806.55	85	98	733	21.71	34
2020	9,875.49	652	754	9,418	21.74	433
2021	512.46	12	14	514	21.77	24
	19,000,289.10	8,844,885	10,222,924	9,347,373		448,888
	21,076,347.89	9,971,140	11,395,299	10,326,745		519,857
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.9						2.47

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S2						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2002	8,670,084.38	4,742,062	6,454,410	2,302,376	16.34	140,904
	8,670,084.38	4,742,062	6,454,410	2,302,376		140,904
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 60-S2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
1978	5,930,603.94	4,864,903	6,345,746			
1979	1,910.23	1,558	2,044			
1980	142,521.74	115,557	152,498			
1981	2,730.30	2,200	2,921			
1982	128,743.22	103,068	137,755			
1983	173.98	138	186			
1988	31,407.95	24,008	33,607			
1991	16,837.69	12,500	18,016			
2001	302,216.79	193,832	288,006	35,366	13.56	2,608
2002	2,501,128.38	1,570,934	2,334,177	342,030	13.60	25,149
	9,058,274.22	6,888,698	9,314,957	377,397		27,757
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 60-S2						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
2003	8,726.50	4,220	4,888	3,926	19.94	197
2004	28,341.82	13,287	15,389	13,236	20.04	660
2005	20,147.96	9,130	10,574	9,775	20.14	485
	57,216.28	26,637	30,851	26,937		1,342

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 60-S2						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
1997	19,116.48	13,100	17,068	2,813	12.46	226
1998	1,436.86	970	1,264	230	12.50	18
1999	25,265.89	16,787	21,872	4,404	12.55	351
2000	45,230.18	29,544	38,494	8,546	12.59	679
2002	3,554,069.90	2,233,227	2,909,736	786,497	12.67	62,076
2003	13,208.72	8,119	10,578	3,159	12.71	249
	3,658,328.03	2,301,747	2,999,013	805,648		63,599
	21,443,902.91	13,959,144	18,799,230	3,512,358		233,602
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.0	1.09



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2018	225,595.60	37,580	57,801	170,050	16.05	10,595
2019	8,665.33	1,083	1,666	7,086	16.08	441
	234,260.93	38,663	59,467	177,136		11,036
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
1978	2,438,374.48	1,910,824	2,576,298	32,763	11.73	2,793
1979	18,464.60	14,382	19,391	366	11.81	31
1980	42,300.28	32,748	44,153	1,108	11.88	93
1981	22,277.70	17,138	23,107	731	11.95	61
1982	1,328.54	1,015	1,368	53	12.03	4
2007	15,889.20	8,356	11,266	5,735	13.15	436
2019	6,594.28	1,034	1,394	5,662	13.39	423
2021	311,438.34	11,277	15,204	318,035	13.42	23,699
	2,856,667.42	1,996,774	2,692,182	364,453		27,540
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
2002	29,065,094.71	13,541,512	17,786,955	11,568,791	18.65	620,311
2003	7,607.58	3,448	4,529	3,155	18.72	169
2004	342,193.26	150,481	197,659	147,956	18.79	7,874
2005	22,312.80	9,494	12,470	10,065	18.86	534
2010	517,511.28	177,238	232,804	289,882	19.14	15,145
2014	29,593.57	7,536	9,899	19,991	19.34	1,034
2016	482,211.43	97,007	127,420	359,614	19.42	18,518
2017	241,553.96	41,321	54,276	189,694	19.47	9,743
2018	87,855.84	12,166	15,980	72,754	19.51	3,729

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
2019	170,333.77	17,544	23,044	148,993	19.55	7,621
2020	156,960.23	10,149	13,331	145,199	19.59	7,412
2021	247,230.63	5,596	7,350	242,353	19.63	12,346
	31,370,459.06	14,073,492	18,485,718	13,198,446		704,436
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
2000	585,435.40	366,834	382,341	226,512	12.10	18,720
2001	1,061.47	653	681	423	12.13	35
2005	47,935,155.94	26,974,723	28,114,985	21,737,578	12.23	1,777,398
2006	6,237.45	3,414	3,558	2,929	12.25	239
2007	54,222.91	28,781	29,998	26,394	12.27	2,151
2008	223,370.38	114,573	119,416	112,889	12.29	9,185
2013	115,105.84	45,905	47,845	71,865	12.38	5,805
2016	651,532.12	195,479	203,742	473,851	12.43	38,122
2017	12,982.34	3,369	3,511	9,990	12.45	802
2018	129,825.79	27,795	28,970	106,049	12.46	8,511
2020	784,951.45	82,280	85,758	730,591	12.49	58,494
2021	702,591.34	25,918	27,014	703,681	12.51	56,249
	51,202,472.43	27,869,724	29,047,819	24,202,753		1,975,711
LANCASTER						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -3						
2010	208,505.82	77,746	98,908	115,853	17.50	6,620
	208,505.82	77,746	98,908	115,853		6,620

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2003	67,129,398.34	30,237,739	31,107,428	38,035,852	19.48	1,952,559
2004	177,400.49	77,533	79,763	102,960	19.55	5,266
2005	36,062,623.24	15,235,189	15,673,379	21,471,123	19.63	1,093,791
2006	220,957.85	90,015	92,604	134,983	19.70	6,852
2007	6,019.39	2,357	2,425	3,775	19.76	191
2008	796,520.96	298,476	307,061	513,356	19.83	25,888
2009	805,927.38	287,698	295,973	534,133	19.89	26,854
2010	64,534.72	21,836	22,464	44,007	19.95	2,206
2011	13,298.40	4,238	4,360	9,337	20.00	467
2012	4,070,486.81	1,210,194	1,245,001	2,947,600	20.06	146,939
2013	465,962.36	128,077	131,761	348,181	20.11	17,314
2014	197,991.82	49,663	51,091	152,840	20.16	7,581
2015	469,395.56	105,630	108,668	374,809	20.21	18,546
2016	23,492,380.45	4,634,722	4,768,025	19,429,127	20.26	958,989
2017	652,531.38	109,197	112,338	559,770	20.31	27,561
2018	717,693.68	97,452	100,255	638,970	20.35	31,399
2019	1,795,250.52	180,732	185,930	1,663,178	20.40	81,528
2020	687,321.73	43,248	44,492	663,449	20.44	32,458
2021	16,090,159.28	356,317	366,565	16,206,299	20.48	791,323
	153,915,854.36	53,170,313	54,699,583	103,833,747		5,227,712
	239,788,220.02	97,226,712	105,083,676	141,892,388		7,953,055
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.8						3.32

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 344.01 GENERATORS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTRAL OPERATIONS FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 25-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -3						
2009	63,328.00	40,872	38,468	26,760	7.24	3,696
2012	86,341.82	49,174	46,282	42,651	7.60	5,612
2015	299,502.41	139,692	131,475	177,012	7.83	22,607
	449,172.23	229,738	216,225	246,423		31,915
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 25-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
2016	22,481.62	5,441	1,845	20,861	17.39	1,200
	22,481.62	5,441	1,845	20,861		1,200
	471,653.85	235,179	218,070	267,284		33,115
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.1 7.02

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 30-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2012	6,036.30	2,275	1,446	4,651	14.23	327
2016	7,345.81	1,899	1,207	6,213	14.97	415
2021	525,140.53	15,896	10,101	520,291	15.86	32,805
	538,522.64	20,070	12,753	531,155		33,547
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 30-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
2007	91,646.91	50,616	98,062			
2009	22,566.50	11,584	24,146			
2010	1,052,736.92	517,064	1,123,628	2,801	11.95	234
2012	67,910.52	30,009	65,212	7,452	12.21	610
2015	5,254.60	1,830	3,977	1,646	12.60	131
2019	2,945.08	493	1,071	2,080	13.10	159
	1,243,060.53	611,596	1,316,097	13,978		1,134
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 30-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
2003	2,043.27	1,038	1,056	1,007	14.01	72
2007	30,585.71	13,544	13,782	17,109	15.14	1,130
2009	79,044.80	31,995	32,558	47,277	15.70	3,011
2010	32,221.62	12,371	12,589	19,955	15.98	1,249
2012	102,172.20	34,619	35,228	67,966	16.52	4,114
2013	380,689.44	119,486	121,589	262,907	16.79	15,659
2014	3,086.02	886	902	2,215	17.06	130
2019	15,488.88	1,813	1,845	13,799	18.39	750
2020	5,786.10	424	431	5,412	18.66	290
2021	273,685.32	6,977	7,100	269,322	18.92	14,235
	924,803.36	223,153	227,080	706,971		40,640

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 30-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
2005	662,579.83	387,823	309,217	379,866	10.65	35,668
2008	1,050,367.00	562,074	448,150	644,231	11.02	58,460
2010	40,149.20	19,866	15,839	25,916	11.25	2,304
2013	674,160.73	282,113	224,933	476,194	11.60	41,051
2015	159,097.79	56,292	44,882	120,579	11.83	10,193
2016	87,452.35	27,630	22,030	68,921	11.94	5,772
2017	442,119.63	121,209	96,642	363,163	12.04	30,163
2018	15,473.55	3,502	2,792	13,300	12.15	1,095
2019	323,167.14	55,788	44,481	291,613	12.26	23,786
2021	1,353,502.43	53,223	42,436	1,365,207	12.47	109,479
	4,808,069.65	1,569,520	1,251,402	3,748,990		317,971

LANCASTER  
INTERIM SURVIVOR CURVE.. IOWA 30-S0.5  
PROBABLE RETIREMENT YEAR.. 12-2040  
NET SALVAGE PERCENT.. -3

2014	49,439.02	15,277	15,300	35,622	15.89	2,242
2021	258,641.36	7,430	7,441	258,959	17.43	14,857
	308,080.38	22,707	22,741	294,581		17,099

COYOTE SPRINGS 2  
INTERIM SURVIVOR CURVE.. IOWA 30-S0.5  
PROBABLE RETIREMENT YEAR.. 12-2043  
NET SALVAGE PERCENT.. -3

2003	7,173,050.29	3,666,858	5,538,476	1,849,766	14.32	129,174
2004	19,282.23	9,550	14,424	5,436	14.63	372
2005	4,032,864.82	1,930,336	2,915,608	1,238,243	14.94	82,881
2006	80,632.85	37,226	56,227	26,825	15.24	1,760
2008	99,548.64	42,292	63,878	38,657	15.84	2,440
2009	98,927.65	40,045	60,485	41,411	16.14	2,566
2010	1,668.26	641	968	750	16.43	46
2011	417,459.60	150,946	227,991	201,992	16.73	12,074
2012	156,239.26	52,795	79,742	81,184	17.02	4,770
2013	4,702,774.93	1,469,142	2,219,014	2,624,845	17.32	151,550
2014	132,016.93	37,678	56,909	79,068	17.61	4,490

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 30-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2015	137.16	35	53	88	17.90	5
2016	13,162.39	2,964	4,477	9,080	18.19	499
2017	17,986.40	3,444	5,202	13,324	18.48	721
2018	938.80	145	219	748	18.77	40
2019	157,553.96	18,224	27,526	134,755	19.05	7,074
2020	1,049.30	76	115	966	19.34	50
2021	781,078.54	19,992	30,196	774,315	19.62	39,466
	17,886,372.01	7,482,389	11,301,510	7,121,453		439,978
	25,708,908.57	9,929,435	14,131,584	12,417,128		850,369
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.6	3.31

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTRAL OPERATIONS FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 25-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -3						
2012	33,209.41	18,914	11,701	22,505	7.60	2,961
	33,209.41	18,914	11,701	22,505		2,961
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 8.92



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
1978	97,004.94	85,714	103,795			
1979	23,774.76	20,794	25,439			
1980	5,916.90	5,121	6,331			
1982	31,356.79	26,564	33,552			
1993	14,533.18	10,710	15,551			
2005	6,732.14	3,903	7,203			
2007	75,264.12	40,925	80,533			
2011	1,896.00	867	2,006	22	12.99	2
2012	142,518.61	61,402	142,084	10,411	13.07	797
	398,997.44	256,000	416,493	10,434		799
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
2005	3,112.59	1,442	1,436	1,708	16.80	102
2013	13,584.50	4,020	4,003	9,717	18.65	521
2020	47,955.33	3,243	3,229	45,206	19.65	2,301
	64,652.42	8,705	8,668	56,631		2,924
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
2015	249,472.21	85,969	75,249	184,202	12.39	14,867
	249,472.21	85,969	75,249	184,202		14,867
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2003	262,803.38	131,235	77,409	193,278	16.63	11,622
2004	1,527.68	736	434	1,139	16.97	67

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2005	310,522.26	144,068	84,979	234,859	17.30	13,576
2006	30,924.38	13,775	8,125	23,727	17.61	1,347
2007	10,692.58	4,560	2,690	8,324	17.90	465
2008	23,236.73	9,449	5,574	18,360	18.18	1,010
2009	45,317.08	17,500	10,322	36,354	18.44	1,971
2010	188,003.89	68,542	40,430	153,214	18.69	8,198
2011	44,932.27	15,372	9,067	37,213	18.92	1,967
2013	2,546.01	747	441	2,182	19.35	113
2014	1,588.47	424	250	1,386	19.54	71
2015	648.41	155	91	576	19.72	29
2016	442.52	93	55	401	19.89	20
2017	1,925.06	341	201	1,782	20.05	89
2018	4,438.51	635	375	4,197	20.20	208
2019	405.16	43	25	392	20.34	19
2020	4,960.79	329	194	4,916	20.47	240
2021	257.44	6	4	262	20.59	13
	935,172.62	408,010	240,666	722,562		41,025
	1,648,294.69	758,684	741,077	973,829		59,615
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.3 3.62

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 350.30 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1906	2.15	2	2			
1907	14.85	15	15			
1910	2,774.02	2,698	2,774			
1911	2,558.29	2,480	2,558			
1914	130.23	125	130			
1915	16.03	15	16			
1918	92.21	87	92			
1919	5,640.19	5,330	5,640			
1920	1,045.97	985	1,046			
1923	6,098.20	5,683	6,098			
1924	949.84	882	950			
1925	14,022.91	12,973	14,023			
1926	5,304.58	4,889	5,305			
1927	2,690.90	2,471	2,691			
1928	2,116.82	1,936	2,117			
1929	4,951.17	4,510	4,951			
1930	5,815.68	5,276	5,816			
1931	337.68	305	338			
1932	63.40	57	63			
1933	50.64	45	50	1	8.38	
1934	76.47	68	76			
1935	681.45	604	674	7	9.06	1
1936	6,444.57	5,685	6,341	104	9.43	11
1937	5,028.83	4,413	4,923	106	9.80	11
1938	380.89	332	370	11	10.20	1
1939	45.29	39	44	1	10.60	
1940	1,909.37	1,646	1,836	73	11.03	7
1941	456.48	391	436	20	11.48	2
1943	462.27	390	435	27	12.43	2
1947	3,937.71	3,220	3,592	346	14.58	24
1948	771.63	625	697	75	15.16	5
1949	264.32	212	236	28	15.77	2
1952	18,784.64	14,635	16,325	2,460	17.67	139
1953	2,299.62	1,773	1,978	322	18.33	18
1954	43,549.20	33,201	37,035	6,514	19.01	343
1955	35,733.83	26,943	30,054	5,680	19.68	289
1957	11,374.93	8,379	9,347	2,028	21.07	96
1958	32,406.08	23,584	26,307	6,099	21.78	280
1959	13,016.34	9,357	10,437	2,579	22.49	115
1962	51,003.97	35,263	39,335	11,669	24.69	473
1964	206.00	139	155	51	26.20	2

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 350.30 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1965	7,360.15	4,879	5,442	1,918	26.97	71
1966	16,737.08	10,931	12,193	4,544	27.75	164
1967	735.05	473	528	207	28.54	7
1968	11,134.89	7,051	7,865	3,270	29.34	111
1969	7,993.56	4,981	5,556	2,438	30.15	81
1970	4,576.23	2,805	3,129	1,447	30.97	47
1971	16,862.51	10,162	11,335	5,528	31.79	174
1972	17,061.87	10,103	11,270	5,792	32.63	178
1973	1,984.29	1,154	1,287	697	33.47	21
1974	33,925.51	19,371	21,608	12,318	34.32	359
1975	36,626.03	20,520	22,889	13,737	35.18	390
1976	21,602.55	11,868	13,238	8,365	36.05	232
1977	35,888.73	19,322	21,553	14,336	36.93	388
1978	17,888.33	9,434	10,523	7,365	37.81	195
1979	13,472.13	6,955	7,758	5,714	38.70	148
1980	20,880.21	10,545	11,763	9,117	39.60	230
1981	10,236.36	5,053	5,636	4,600	40.51	114
1982	21,905.35	10,564	11,784	10,121	41.42	244
1983	21,335.75	10,044	11,204	10,132	42.34	239
1984	60,288.79	27,688	30,885	29,404	43.26	680
1985	17,613.14	7,884	8,794	8,819	44.19	200
1987	51,235.99	21,737	24,247	26,989	46.06	586
1988	281,177.01	115,952	129,342	151,835	47.01	3,230
1989	4,362.46	1,747	1,949	2,413	47.96	50
1990	54,586.30	21,213	23,663	30,923	48.91	632
1991	9,961.16	3,752	4,185	5,776	49.87	116
1992	10,164.56	3,706	4,134	6,031	50.83	119
1993	4,314.27	1,521	1,697	2,617	51.79	51
1994	128,882.33	43,884	48,952	79,930	52.76	1,515
1995	121,628.95	39,941	44,553	77,076	53.73	1,435
1997	56,093.20	17,052	19,021	37,072	55.68	666
1998	9,230.56	2,693	3,004	6,227	56.66	110
1999	44,462.04	12,427	13,862	30,600	57.64	531
2000	5,837.75	1,560	1,740	4,098	58.62	70
2001	679.40	173	193	486	59.61	8

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 350.30 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
2002	1,240.52	301	336	905	60.59	15
2003	22,529.43	5,187	5,786	16,743	61.58	272
2007	1,561.82	282	314	1,248	65.54	19
	1,487,565.91	726,578	808,526	679,040		15,519
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.8 1.04

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 350.40 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1906	11.99	12	12			
1907	85.15	83	85			
1910	15,906.75	15,469	15,907			
1911	14,669.70	14,222	14,670			
1914	746.77	717	747			
1915	91.96	88	92			
1918	528.79	501	529			
1919	32,341.81	30,563	32,342			
1920	5,997.78	5,648	5,998			
1923	34,942.54	32,562	34,943			
1924	5,606.13	5,205	5,603	3	5.72	1
1925	80,409.76	74,389	80,079	331	5.99	55
1926	30,417.41	28,033	30,177	240	6.27	38
1927	15,430.09	14,167	15,251	179	6.55	27
1928	12,138.19	11,100	11,949	189	6.84	28
1929	28,390.83	25,861	27,839	552	7.13	77
1930	33,348.08	30,251	32,565	783	7.43	105
1931	1,936.32	1,749	1,883	53	7.74	7
1932	363.59	327	352	12	8.05	1
1933	290.37	260	280	10	8.38	1
1934	438.52	391	421	18	8.71	2
1935	3,907.55	3,465	3,730	178	9.06	20
1936	36,954.28	32,598	35,091	1,863	9.43	198
1937	28,836.17	25,304	27,240	1,596	9.80	163
1938	2,184.10	1,906	2,052	132	10.20	13
1939	259.71	225	242	18	10.60	2
1940	10,948.64	9,439	10,161	788	11.03	71
1941	2,617.53	2,242	2,413	205	11.48	18
1943	2,650.74	2,239	2,410	241	12.43	19
1947	22,579.50	18,464	19,876	2,704	14.58	185
1948	12,704.46	10,297	11,085	1,619	15.16	107
1949	1,515.67	1,217	1,310	206	15.77	13
1950	53,927.00	42,878	46,158	7,769	16.39	474
1951	1,459.00	1,149	1,237	222	17.02	13
1952	107,107.36	83,449	89,832	17,275	17.67	978
1953	13,186.38	10,165	10,943	2,243	18.33	122
1954	22,937.81	17,487	18,825	4,113	19.01	216
1955	4,033.00	3,041	3,274	759	19.68	39
1956	3,381.00	2,520	2,713	668	20.37	33
1957	417,639.07	307,641	331,173	86,466	21.07	4,104
1958	23,069.92	16,789	18,073	4,997	21.78	229

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 350.40 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1959	262,967.62	189,042	203,502	59,466	22.49	2,644
1960	109,455.00	77,700	83,643	25,812	23.21	1,112
1961	3,773.00	2,643	2,845	928	23.95	39
1962	44,858.03	31,014	33,386	11,472	24.69	465
1963	97,660.00	66,604	71,699	25,961	25.44	1,020
1964	2,814.00	1,892	2,037	777	26.20	30
1965	165,640.53	109,800	118,199	47,442	26.97	1,759
1966	104,825.28	68,463	73,700	31,125	27.75	1,122
1967	4,214.94	2,711	2,918	1,297	28.54	45
1968	62,918.56	39,843	42,891	20,028	29.34	683
1969	45,836.44	28,562	30,747	15,089	30.15	500
1970	26,240.84	16,082	17,312	8,929	30.97	288
1971	96,692.50	58,269	62,726	33,966	31.79	1,068
1972	97,835.69	57,930	62,361	35,475	32.63	1,087
1973	47,839.66	27,825	29,953	17,887	33.47	534
1974	194,534.69	111,079	119,575	74,960	34.32	2,184
1975	210,019.88	117,664	126,664	83,356	35.18	2,369
1976	123,872.74	68,053	73,258	50,615	36.05	1,404
1977	205,792.10	110,794	119,269	86,523	36.93	2,343
1978	102,574.70	54,096	58,234	44,341	37.81	1,173
1979	77,251.47	39,881	42,932	34,319	38.70	887
1980	119,730.64	60,464	65,089	54,642	39.60	1,380
1981	58,697.05	28,974	31,190	27,507	40.51	679
1982	224,186.32	108,114	116,384	107,802	41.42	2,603
1983	346,052.05	162,904	175,365	170,687	42.34	4,031
1984	712,165.49	327,062	352,079	360,086	43.26	8,324
1985	378,399.44	169,379	182,335	196,064	44.19	4,437
1986	38,908.11	16,964	18,262	20,646	45.12	458
1987	505,756.93	214,567	230,979	274,778	46.06	5,966
1988	139,326.63	57,456	61,851	77,476	47.01	1,648
1989	25,015.11	10,019	10,785	14,230	47.96	297
1990	313,007.19	121,641	130,945	182,062	48.91	3,722
1991	57,118.97	21,512	23,157	33,962	49.87	681
1992	54,540.71	19,887	21,408	33,133	50.83	652
1993	24,738.80	8,723	9,390	15,349	51.79	296
1994	452,871.12	154,203	165,998	286,873	52.76	5,437
1995	697,902.22	229,177	246,707	451,195	53.73	8,397
1997	321,647.97	97,781	105,260	216,388	55.68	3,886
1998	52,929.61	15,442	16,623	36,307	56.66	641
1999	254,952.93	71,259	76,710	178,243	57.64	3,092
2000	51,029.04	13,638	14,681	36,348	58.62	620

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 350.40 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
2001	3,895.85	993	1,069	2,827	59.61	47
2002	7,113.37	1,726	1,858	5,255	60.59	87
2003	388,721.17	89,503	96,349	292,372	61.58	4,748
2004	41,067.49	8,948	9,632	31,435	62.57	502
2005	3,809.37	783	843	2,966	63.56	47
2006	1,439,264.77	277,951	299,212	1,140,053	64.55	17,662
2007	570,206.67	103,065	110,949	459,258	65.54	7,007
2008	1,575,350.78	265,053	285,327	1,290,024	66.54	19,387
2009	201,155.58	31,356	33,754	167,402	67.53	2,479
2010	2,967,244.98	425,444	457,987	2,509,258	68.53	36,615
2011	104,800.71	13,729	14,779	90,022	69.52	1,295
2012	55,409.37	6,566	7,068	48,341	70.52	685
2013	136,115.50	14,445	15,550	120,566	71.51	1,686
2014	237,943.54	22,276	23,980	213,964	72.51	2,951
2015	859,406.60	69,715	75,048	784,359	73.51	10,670
2016	3,275,446.08	224,761	241,953	3,033,493	74.51	40,713
2017	78,437.16	4,402	4,739	73,698	75.51	976
2018	239,121.70	10,462	11,262	227,860	76.50	2,979
2019	907,540.21	28,361	30,530	877,010	77.50	11,316
2020	215,775.38	4,046	4,356	211,419	78.50	2,693
2021	59,754.65	373	401	59,353	79.50	747
	21,370,166.35	5,677,184	6,109,257	15,260,909		252,654
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						60.4 1.18



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2						
NET SALVAGE PERCENT.. -15						
1939	4,294.86	4,139	4,183	756	10.53	72
1940	20,471.81	19,624	19,830	3,713	10.82	343
1942	887.44	841	850	171	11.42	15
1945	151.54	141	142	32	12.37	3
1948	36,532.07	33,377	33,728	8,284	13.36	620
1949	1,761.57	1,599	1,616	410	13.70	30
1950	197.93	178	180	48	14.05	3
1951	4,517.85	4,045	4,088	1,108	14.40	77
1952	86,408.47	76,805	77,613	21,757	14.76	1,474
1953	793.14	700	707	205	15.13	14
1954	1,284.94	1,125	1,137	341	15.51	22
1955	6,396.85	5,558	5,616	1,740	15.89	110
1956	3,354.32	2,891	2,921	936	16.28	57
1957	2,277.61	1,948	1,968	651	16.67	39
1958	8,236.55	6,983	7,056	2,416	17.08	141
1959	5,370.12	4,514	4,561	1,615	17.49	92
1960	1,157.29	964	974	357	17.91	20
1962	1,414.30	1,157	1,169	457	18.77	24
1963	641.03	519	524	213	19.22	11
1965	1,218.07	967	977	424	20.14	21
1966	7,203.52	5,657	5,716	2,568	20.61	125
1968	5,674.93	4,359	4,405	2,121	21.59	98
1969	5,753.20	4,367	4,413	2,203	22.10	100
1970	6,193.76	4,645	4,694	2,429	22.61	107
1971	4,472.98	3,313	3,348	1,796	23.14	78
1972	64,608.77	47,232	47,729	26,571	23.68	1,122
1973	48,069.02	34,673	35,038	20,241	24.23	835
1975	127,528.40	89,439	90,380	56,278	25.36	2,219
1976	61,921.49	42,791	43,241	27,969	25.94	1,078
1977	88,593.23	60,283	60,917	40,965	26.54	1,544
1978	1,632.97	1,094	1,106	772	27.15	28
1980	113,764.29	73,646	74,420	56,409	28.41	1,986
1981	30,793.06	19,580	19,786	15,626	29.06	538
1982	20,327.66	12,688	12,821	10,556	29.72	355
1983	518,667.61	317,506	320,845	275,623	30.40	9,067
1984	1,836.73	1,102	1,114	998	31.09	32
1985	1,009,240.88	592,813	599,047	561,580	31.80	17,660
1986	1,353,584.76	777,829	786,009	770,613	32.52	23,697
1987	183,698.00	103,188	104,273	106,980	33.25	3,217
1989	1,410.40	755	763	859	34.75	25
1990	133,951.85	69,841	70,575	83,470	35.53	2,349

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2						
NET SALVAGE PERCENT.. -15						
1991	397,772.03	201,835	203,958	253,480	36.32	6,979
1993	670,518.93	321,015	324,391	446,706	37.94	11,774
1994	65,066.28	30,195	30,513	44,313	38.77	1,143
1995	67,624.09	30,378	30,697	47,071	39.61	1,188
1996	772,578.24	335,289	338,815	549,650	40.47	13,582
1997	485,192.11	203,185	205,322	352,649	41.33	8,533
1998	5,089.37	2,052	2,074	3,779	42.21	90
1999	365,612.21	141,596	143,085	277,369	43.11	6,434
2000	1,044,156.22	387,756	391,834	808,946	44.01	18,381
2001	112,188.33	39,836	40,255	88,762	44.93	1,976
2002	261,791.00	88,698	89,631	211,429	45.85	4,611
2003	71,697.51	23,099	23,342	59,110	46.79	1,263
2004	1,888,891.32	577,138	583,207	1,589,018	47.73	33,292
2005	2,136,912.85	617,016	623,504	1,833,946	48.68	37,674
2006	762,633.81	207,251	209,430	667,599	49.64	13,449
2007	1,404,913.42	357,673	361,434	1,254,216	50.61	24,782
2008	525,918.81	124,868	126,181	478,626	51.58	9,279
2009	281,900.01	62,043	62,695	261,490	52.56	4,975
2010	765,540.42	155,218	156,850	723,521	53.54	13,514
2011	178,954.28	33,150	33,499	172,298	54.53	3,160
2012	1,164,836.83	195,375	197,430	1,142,132	55.52	20,572
2013	2,055,977.75	308,835	312,083	2,052,291	56.51	36,317
2014	2,659,533.23	352,427	356,133	2,702,330	57.51	46,989
2015	403,083.80	46,355	46,842	416,704	58.50	7,123
2016	1,280,875.71	124,646	125,957	1,347,050	59.50	22,639
2017	721,069.89	57,408	58,012	771,218	60.50	12,747
2018	1,716,086.69	106,273	107,390	1,866,110	61.50	30,343
2019	351,120.74	15,530	15,693	388,096	62.50	6,210
2020	2,675,076.82	71,002	71,749	3,004,589	63.50	47,316
2021	1,689,280.61	14,939	15,096	1,927,576	64.50	29,885
	30,958,188.58	7,666,957	7,747,582	27,854,334		545,668

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.0 1.76

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R2						
NET SALVAGE PERCENT.. -10						
1930	2,802.32	3,083	3,083			
1936	7,387.08	8,121	8,126			
1950	1,347.75	1,360	1,423	60	3.80	16
1951	6,942.82	6,958	7,282	355	4.09	87
1952	274,094.27	272,795	285,510	15,994	4.38	3,652
1954	2,535.43	2,488	2,604	185	4.96	37
1955	193,475.96	188,487	197,272	15,552	5.26	2,957
1956	33,637.49	32,537	34,054	2,947	5.55	531
1957	104,356.11	100,194	104,864	9,928	5.85	1,697
1958	24,244.37	23,103	24,180	2,489	6.15	405
1959	235,729.99	222,944	233,336	25,967	6.45	4,026
1960	94,917.75	89,066	93,217	11,193	6.76	1,656
1962	22,807.65	21,052	22,033	3,055	7.40	413
1963	56,911.23	52,083	54,511	8,091	7.73	1,047
1964	146,370.58	132,762	138,950	22,058	8.07	2,733
1965	99,313.27	89,271	93,432	15,813	8.41	1,880
1966	110,421.72	98,307	102,889	18,575	8.77	2,118
1967	38,147.58	33,624	35,191	6,771	9.14	741
1968	255,183.48	222,670	233,049	47,653	9.51	5,011
1969	110,735.82	95,594	100,050	21,759	9.90	2,198
1970	31,377.82	26,787	28,036	6,480	10.30	629
1971	164,101.07	138,483	144,938	35,573	10.71	3,321
1972	251,497.94	209,652	219,424	57,224	11.14	5,137
1973	206,409.95	169,893	177,812	49,239	11.58	4,252
1974	199,306.77	161,902	169,448	49,789	12.03	4,139
1975	747,909.78	599,321	627,256	195,445	12.49	15,648
1976	887,070.27	700,862	733,530	242,247	12.96	18,692
1977	839,011.95	653,063	683,503	239,410	13.45	17,800
1978	2,833,094.25	2,171,323	2,272,530	843,874	13.95	60,493
1979	1,252,420.29	944,291	988,305	389,357	14.47	26,908
1980	1,783,566.94	1,322,160	1,383,787	578,137	15.00	38,542
1981	2,512,829.84	1,830,313	1,915,625	848,488	15.54	54,600
1982	1,473,629.80	1,054,002	1,103,130	517,863	16.09	32,185
1983	4,268,195.20	2,994,621	3,134,202	1,560,813	16.66	93,686
1984	10,513,029.39	7,232,680	7,569,799	3,994,533	17.23	231,836
1985	7,202,298.43	4,853,420	5,079,641	2,842,887	17.82	159,534
1986	3,989,858.17	2,630,454	2,753,061	1,635,783	18.43	88,757
1987	2,856,654.07	1,841,682	1,927,524	1,214,795	19.04	63,802
1988	1,112,717.31	700,599	733,254	490,735	19.67	24,948
1989	503,195.96	309,249	323,663	229,853	20.30	11,323
1990	430,303.71	257,764	269,779	203,555	20.95	9,716

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R2						
NET SALVAGE PERCENT.. -10						
1991	822,299.08	479,599	501,953	402,576	21.61	18,629
1992	904,001.81	512,763	536,663	457,739	22.28	20,545
1993	3,694,927.66	2,035,746	2,130,633	1,933,787	22.96	84,224
1994	3,824,114.81	2,043,825	2,139,089	2,067,437	23.65	87,418
1995	1,964,090.39	1,016,364	1,063,737	1,096,762	24.36	45,023
1996	1,320,764.34	661,043	691,855	760,986	25.07	30,354
1997	2,705,729.81	1,307,639	1,368,589	1,607,714	25.79	62,339
1998	1,833,330.45	854,017	893,823	1,122,840	26.52	42,339
1999	4,624,107.97	2,072,197	2,168,783	2,917,736	27.26	107,034
2000	3,766,446.39	1,620,321	1,695,845	2,447,246	28.01	87,370
2001	6,329,930.83	2,608,102	2,729,667	4,233,257	28.77	147,141
2002	3,523,267.29	1,387,618	1,452,296	2,423,298	29.53	82,062
2003	8,052,888.98	3,021,436	3,162,267	5,695,911	30.31	187,922
2004	14,370,568.26	5,123,726	5,362,546	10,445,079	31.09	335,963
2005	12,494,622.74	4,215,861	4,412,365	9,331,720	31.89	292,622
2006	8,839,662.61	2,813,532	2,944,672	6,778,957	32.69	207,371
2007	8,718,258.83	2,608,119	2,729,685	6,860,400	33.49	204,849
2008	6,140,773.95	1,716,610	1,796,622	4,958,229	34.31	144,513
2009	6,356,152.15	1,652,155	1,729,163	5,262,604	35.13	149,804
2010	18,353,654.15	4,402,014	4,607,194	15,581,826	35.97	433,189
2011	11,268,587.31	2,479,089	2,594,641	9,800,805	36.80	266,326
2012	11,163,001.38	2,228,939	2,332,831	9,946,471	37.65	264,182
2013	6,037,178.33	1,082,732	1,133,199	5,507,697	38.50	143,057
2014	19,817,583.09	3,146,735	3,293,406	18,505,935	39.36	470,171
2015	9,476,678.28	1,307,526	1,368,470	9,055,876	40.23	225,103
2016	15,386,763.49	1,802,898	1,886,932	15,038,508	41.10	365,900
2017	4,113,070.58	395,385	413,814	4,110,564	41.98	97,917
2018	13,174,594.32	989,228	1,035,336	13,456,718	42.86	313,969
2019	23,797,482.91	1,280,328	1,340,005	24,837,226	43.75	567,708
2020	31,788,434.39	1,026,290	1,074,126	33,893,152	44.65	759,085
2021	44,218,428.22	475,702	497,875	48,142,396	45.55	1,056,913
	354,761,236.38	90,866,559	95,101,385	295,135,975		8,298,195

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.6 2.34

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. -10						
1910	108,255.77	115,807	119,081			
1929	2,885.08	2,891	3,174			
1941	179.00	169	197			
1954	15,258.68	12,796	15,566	1,219	19.01	64
1955	34,627.43	28,720	34,938	3,152	19.68	160
1956	178.00	146	178	18	20.37	1
1957	87,958.05	71,271	86,701	10,053	21.07	477
1959	93,197.08	73,697	89,653	12,864	22.49	572
1960	24,565.49	19,182	23,335	3,687	23.21	159
1962	25,877.85	19,681	23,942	4,524	24.69	183
1963	12,415.50	9,314	11,331	2,326	25.44	91
1964	3.46	3	4			
1969	3,397.26	2,329	2,833	904	30.15	30
1970	396.33	267	325	111	30.97	4
1971	105,739.00	70,092	85,267	31,046	31.79	977
1972	716.34	467	568	220	32.63	7
1973	84,598.66	54,125	65,843	27,216	33.47	813
1975	305,906.03	188,522	229,338	107,159	35.18	3,046
1976	1,665,076.07	1,006,235	1,224,089	607,495	36.05	16,851
1977	24,415.81	14,459	17,589	9,268	36.93	251
1978	6,424.75	3,727	4,534	2,533	37.81	67
1979	11,825.78	6,716	8,170	4,838	38.70	125
1980	5,043.93	2,802	3,409	2,139	39.60	54
1982	604,025.36	320,420	389,792	274,636	41.42	6,631
1983	21,228.33	10,993	13,373	9,978	42.34	236
1984	12,845,360.08	6,489,155	7,894,083	6,235,813	43.26	144,147
1985	278,328.19	137,044	166,715	139,446	44.19	3,156
1986	301,697.13	144,694	176,021	155,846	45.12	3,454
1987	78,774.61	36,762	44,721	41,931	46.06	910
1988	81,315.05	36,886	44,872	44,575	47.01	948
1989	818.56	361	439	461	47.96	10
1990	294.58	126	153	171	48.91	3
1991	3,025.78	1,254	1,525	1,803	49.87	36
1992	47.07	19	23	29	50.83	1
1993	106,690.45	41,383	50,343	67,016	51.79	1,294
1994	52,303.55	19,590	23,831	33,703	52.76	639
1995	5,433.78	1,963	2,388	3,589	53.73	67
1996	6,811.43	2,370	2,883	4,610	54.70	84
1997	9,839.83	3,290	4,002	6,822	55.68	123
1998	3,724.72	1,195	1,454	2,643	56.66	47
1999	8,553.31	2,630	3,199	6,210	57.64	108

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. -10						
2000	8,230.73	2,420	2,944	6,110	58.62	104
2001	9,933.44	2,785	3,388	7,539	59.61	126
2002	10,577.19	2,823	3,434	8,201	60.59	135
2003	4,308.78	1,091	1,327	3,413	61.58	55
2004	1,675.99	402	489	1,355	62.57	22
2007	10,714.39	2,130	2,591	9,195	65.54	140
2008	18,359.93	3,398	4,134	16,062	66.54	241
2009	14,714.72	2,523	3,069	13,117	67.53	194
2010	7,791.94	1,229	1,495	7,076	68.53	103
2012	1,533.08	200	243	1,443	70.52	20
2013	10,227.70	1,194	1,453	9,797	71.51	137
2014	35,285.79	3,634	4,421	34,393	72.51	474
2020	92,968.59	1,917	2,333	99,932	78.50	1,273
2021	24,848.36	171	208	27,125	79.50	341
	17,278,383.79	8,979,470	10,901,411	8,104,811		189,191
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.8 1.09

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -40						
1946	4,632.07	5,531	5,008	1,477	8.83	167
1947	15,360.30	18,239	16,514	4,990	9.11	548
1950	8,721.88	10,180	9,217	2,994	9.98	300
1952	110,695.64	127,544	115,484	39,490	10.62	3,718
1953	19,832.39	22,698	20,552	7,213	10.95	659
1954	117,388.40	133,393	120,780	43,564	11.30	3,855
1955	32,103.47	36,211	32,787	12,158	11.66	1,043
1956	19,389.52	21,703	19,651	7,494	12.03	623
1957	293,436.37	325,773	294,969	115,842	12.42	9,327
1958	16,062.60	17,683	16,011	6,477	12.82	505
1959	364,898.15	398,213	360,559	150,298	13.23	11,360
1960	351,431.09	379,989	344,058	147,946	13.66	10,831
1961	38,736.63	41,478	37,556	16,675	14.11	1,182
1962	364,566.73	386,455	349,913	160,480	14.57	11,014
1963	563,053.81	590,678	534,825	253,450	15.04	16,852
1964	48,136.11	49,948	45,225	22,166	15.53	1,427
1965	893,709.99	916,912	830,211	420,983	16.03	26,262
1966	382,412.92	387,705	351,045	184,333	16.55	11,138
1967	108,947.09	109,106	98,789	53,737	17.08	3,146
1968	250,562.60	247,772	224,343	126,445	17.62	7,176
1969	178,097.96	173,788	157,355	91,982	18.18	5,060
1970	87,091.98	83,826	75,900	46,029	18.75	2,455
1971	236,614.06	224,485	203,258	128,002	19.34	6,619
1972	276,149.65	258,189	233,775	152,835	19.93	7,669
1973	987,426.32	909,161	823,193	559,204	20.54	27,225
1974	651,121.95	590,087	534,290	377,281	21.16	17,830
1975	670,586.00	597,869	541,336	397,484	21.79	18,242
1976	712,249.05	624,215	565,191	431,958	22.44	19,249
1977	355,940.02	306,549	277,563	220,753	23.09	9,561
1978	383,529.98	324,313	293,647	243,295	23.76	10,240
1979	263,673.13	218,839	198,146	170,996	24.43	6,999
1980	701,444.57	571,046	517,049	464,973	25.11	18,517
1981	722,821.48	576,640	522,115	489,835	25.81	18,978
1982	1,473,813.56	1,151,694	1,042,793	1,020,546	26.51	38,497
1983	1,639,670.62	1,253,754	1,135,202	1,160,337	27.23	42,612
1984	1,397,733.74	1,045,278	946,439	1,010,388	27.95	36,150
1985	10,033,274.14	7,332,317	6,638,993	7,407,591	28.68	258,284
1986	9,537,198.47	6,805,154	6,161,677	7,190,401	29.42	244,405
1987	2,123,381.67	1,477,954	1,338,203	1,634,531	30.17	54,177
1988	1,062,768.37	721,129	652,941	834,935	30.92	27,003
1989	824,945.18	544,927	493,400	661,523	31.69	20,875

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -40						
1990	1,161,946.56	746,667	676,064	950,661	32.46	29,287
1991	1,064,404.20	664,614	601,770	888,396	33.24	26,727
1992	724,937.52	439,285	397,747	617,166	34.03	18,136
1993	2,556,964.58	1,502,314	1,360,259	2,219,491	34.82	63,742
1994	3,948,304.85	2,245,156	2,032,860	3,494,767	35.63	98,085
1995	4,268,401.80	2,346,503	2,124,624	3,851,139	36.44	105,684
1996	578,772.12	307,234	278,183	532,098	37.25	14,285
1997	4,165,827.27	2,130,662	1,929,193	3,902,965	38.08	102,494
1998	1,322,824.19	650,962	589,409	1,262,545	38.91	32,448
1999	1,229,949.63	581,444	526,464	1,195,465	39.74	30,082
2000	3,144,340.92	1,424,072	1,289,416	3,112,661	40.59	76,685
2001	940,594.37	407,336	368,819	948,013	41.44	22,877
2002	1,955,054.99	807,438	731,089	2,005,988	42.30	47,423
2003	698,120.45	274,318	248,379	728,990	43.16	16,890
2004	13,926,309.91	5,189,472	4,698,770	14,798,064	44.03	336,090
2005	7,106,743.83	2,503,976	2,267,207	7,682,234	44.90	171,097
2006	5,461,511.77	1,812,130	1,640,780	6,005,336	45.78	131,178
2007	24,957,056.58	7,762,593	7,028,584	27,911,295	46.67	598,056
2008	2,317,006.96	672,539	608,946	2,634,864	47.56	55,401
2009	3,311,444.54	892,434	808,048	3,827,974	48.45	79,009
2010	3,535,430.41	878,554	795,480	4,154,123	49.35	84,177
2011	9,502,090.49	2,159,464	1,955,271	11,347,656	50.26	225,779
2012	11,880,324.92	2,447,798	2,216,341	14,416,114	51.17	281,730
2013	9,075,725.35	1,677,194	1,518,603	11,187,412	52.08	214,812
2014	17,572,497.30	2,870,257	2,598,853	22,002,643	53.00	415,144
2015	22,636,386.50	3,211,243	2,907,597	28,783,344	53.92	533,816
2016	14,011,581.99	1,683,660	1,524,458	18,091,757	54.85	329,841
2017	35,588,190.14	3,512,554	3,180,417	46,643,049	55.77	836,347
2018	17,295,108.12	1,327,607	1,202,072	23,011,079	56.71	405,768
2019	20,616,891.92	1,135,207	1,027,865	27,835,784	57.64	482,925
2020	15,339,060.18	508,306	460,242	21,014,442	58.58	358,731
2021	33,450,940.15	366,689	332,016	46,499,301	59.53	781,107
	333,668,354.17	85,158,107	77,105,789	390,029,907		8,017,633
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.6 2.40



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -30						
1919	238,429.97	309,959	309,959			
1920	70,971.77	92,263	92,263			
1922	9,792.31	12,624	10,120	2,610	0.50	2,610
1924	117,936.30	150,941	120,996	32,321	0.93	32,321
1926	258,878.59	328,691	263,483	73,059	1.40	52,185
1927	10,916.84	13,804	11,065	3,127	1.64	1,907
1928	106,180.25	133,710	107,184	30,850	1.88	16,410
1929	157,306.80	197,239	158,110	46,389	2.13	21,779
1930	140,466.27	175,393	140,598	42,008	2.37	17,725
1931	18,267.42	22,707	18,202	5,546	2.63	2,109
1935	12,046.11	14,707	11,789	3,871	3.65	1,061
1936	74,052.62	90,011	72,154	24,114	3.90	6,183
1937	82,226.75	99,484	79,748	27,147	4.16	6,526
1940	28,692.01	34,235	27,443	9,857	4.93	1,999
1941	25.46	30	24	9	5.19	2
1942	110,401.09	130,485	104,599	38,922	5.45	7,142
1946	47,286.54	54,792	43,922	17,551	6.52	2,692
1947	169,259.33	195,100	156,395	63,642	6.80	9,359
1948	2,600.78	2,981	2,390	991	7.09	140
1949	10,418.54	11,878	9,522	4,022	7.38	545
1950	129,958.92	147,293	118,072	50,875	7.69	6,616
1952	565,831.71	633,460	507,791	227,790	8.33	27,346
1953	104,050.09	115,719	92,762	42,503	8.67	4,902
1954	132,766.02	146,649	117,556	55,040	9.02	6,102
1955	53,248.77	58,402	46,816	22,407	9.38	2,389
1956	5,854.66	6,373	5,109	2,502	9.76	256
1957	1,202,880.44	1,299,206	1,041,462	522,283	10.15	51,456
1958	89,814.57	96,209	77,123	39,636	10.56	3,753
1959	1,648,725.85	1,751,112	1,403,716	739,628	10.98	67,361
1960	998,275.79	1,050,756	842,301	455,458	11.42	39,882
1961	6,011.85	6,269	5,025	2,790	11.87	235
1962	587,837.63	607,018	486,594	277,595	12.34	22,496
1963	777,059.36	794,171	636,619	373,558	12.83	29,116
1964	114,739.53	116,022	93,005	56,156	13.33	4,213
1965	1,423,040.82	1,422,928	1,140,639	709,314	13.85	51,214
1966	233,488.89	230,787	185,002	118,534	14.38	8,243
1967	42,361.47	41,367	33,160	21,910	14.93	1,468
1968	287,864.53	277,611	222,537	151,687	15.49	9,793
1969	79,474.87	75,646	60,639	42,678	16.07	2,656
1970	95,430.98	89,612	71,834	52,226	16.66	3,135
1971	239,625.98	221,851	177,839	133,675	17.27	7,740

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -30						
1972	200,959.76	183,351	146,977	114,271	17.89	6,387
1973	411,619.48	369,849	296,476	238,629	18.53	12,878
1974	424,919.27	375,811	301,255	251,140	19.18	13,094
1975	1,127,976.02	981,485	786,772	679,597	19.84	34,254
1976	638,798.51	546,569	438,138	392,300	20.51	19,127
1977	313,392.39	263,525	211,245	196,165	21.19	9,257
1978	553,277.60	456,853	366,220	353,041	21.89	16,128
1979	297,735.32	241,264	193,401	193,655	22.60	8,569
1980	928,111.91	737,597	591,268	615,277	23.32	26,384
1981	559,896.02	436,115	349,596	378,269	24.05	15,728
1982	1,356,872.20	1,035,129	829,774	934,160	24.79	37,683
1983	1,797,127.09	1,342,184	1,075,914	1,260,351	25.53	49,367
1984	12,628,564.69	9,223,638	7,393,800	9,023,334	26.29	343,223
1985	4,447,795.68	3,174,392	2,544,638	3,237,496	27.06	119,641
1986	5,526,724.60	3,851,022	3,087,034	4,097,708	27.84	147,188
1987	1,419,414.93	964,747	773,355	1,071,884	28.63	37,439
1988	536,614.13	355,545	285,010	412,588	29.42	14,024
1989	462,413.21	298,266	239,094	362,043	30.23	11,976
1990	664,122.21	416,717	334,046	529,313	31.04	17,053
1991	742,194.92	452,516	362,743	602,110	31.86	18,899
1992	351,394.17	207,927	166,677	290,135	32.69	8,875
1993	2,402,890.16	1,378,108	1,104,711	2,019,046	33.53	60,216
1994	1,658,396.10	920,576	737,947	1,417,968	34.38	41,244
1995	1,828,366.90	981,246	786,581	1,590,296	35.23	45,140
1996	152,900.93	79,210	63,496	135,275	36.09	3,748
1997	2,884,322.80	1,439,854	1,154,208	2,595,412	36.96	70,222
1998	463,728.95	222,650	178,479	424,369	37.84	11,215
1999	505,037.24	232,858	186,662	469,886	38.72	12,135
2000	1,359,558.18	600,624	481,469	1,285,957	39.61	32,465
2001	681,040.62	287,589	230,535	654,818	40.51	16,164
2002	1,288,408.49	518,944	415,993	1,258,938	41.41	30,402
2003	630,238.33	241,426	193,531	625,779	42.32	14,787
2004	3,620,807.10	1,314,820	1,053,979	3,653,070	43.24	84,484
2005	3,783,766.50	1,298,589	1,040,967	3,877,929	44.16	87,815
2006	2,902,653.03	938,344	752,190	3,021,259	45.08	67,020
2007	26,300,235.42	7,966,341	6,385,933	27,804,373	46.02	604,180
2008	3,827,195.42	1,081,294	866,781	4,108,573	46.96	87,491
2009	2,403,488.39	630,125	505,117	2,619,418	47.90	54,685
2010	1,981,291.89	478,639	383,684	2,191,995	48.85	44,872
2011	4,178,221.76	923,387	740,200	4,691,488	49.80	94,207
2012	4,018,684.63	805,429	645,643	4,578,647	50.75	90,220

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -30						
2013	3,952,491.26	709,950	569,106	4,569,133	51.71	88,361
2014	5,026,795.11	797,250	639,087	5,895,747	52.68	111,916
2015	3,902,763.68	537,801	431,109	4,642,484	53.64	86,549
2016	3,714,442.86	432,996	347,096	4,481,680	54.62	82,052
2017	12,817,152.51	1,224,679	981,720	15,680,578	55.59	282,076
2018	8,697,878.83	648,244	519,642	10,787,600	56.56	190,728
2019	9,188,732.06	489,759	392,598	11,552,754	57.54	200,778
2020	4,858,078.62	155,803	124,894	6,190,608	58.52	105,786
2021	10,358,346.63	110,016	88,190	13,377,660	59.51	224,797
	175,262,336.99	64,620,548	51,880,548	175,960,490		4,425,996
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.8 2.53

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1974	96,420.97	70,033	73,175	23,246	16.42	1,416
1976	276,899.41	194,430	203,153	73,746	17.87	4,127
1978	42.02	28	29	13	19.37	1
1985	149,012.69	86,924	90,824	58,189	25.00	2,328
1986	33,487.58	19,060	19,915	13,573	25.85	525
1994	191.00	86	90	101	33.03	3
1999	159.35	59	62	97	37.76	3
2000	3,229.97	1,146	1,197	2,033	38.72	53
2001	1,704.88	577	603	1,102	39.69	28
2008	2,044,339.71	457,932	478,476	1,565,864	46.56	33,631
2014	381,602.20	47,635	49,772	331,830	52.51	6,319
2017	12,664.45	948	991	11,673	55.51	210
2020	107,173.95	2,679	2,799	104,375	58.50	1,784
2021	417,756.79	3,480	3,636	414,121	59.50	6,960
	3,524,684.97	885,017	924,722	2,599,963		57,388
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.3 1.63

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S3						
NET SALVAGE PERCENT.. 0						
1974	142,464.86	111,465	97,945	44,520	10.88	4,092
1976	77,029.32	58,912	51,767	25,262	11.76	2,148
1983	4,092.98	2,831	2,488	1,605	15.42	104
1984	27,484.51	18,673	16,408	11,077	16.03	691
1985	588,766.12	392,589	344,972	243,794	16.66	14,633
1995	1,024.64	529	465	560	24.21	23
1998	1,711.88	792	696	1,016	26.87	38
1999	229.44	102	90	139	27.79	5
2000	324.61	138	121	204	28.72	7
2004	376.94	131	115	262	32.56	8
2008	1,120,161.38	302,220	265,563	854,598	36.51	23,407
2013	3,778.04	642	564	3,214	41.50	77
2014	1,901.52	285	250	1,652	42.50	39
2017	736,357.89	66,272	58,234	678,124	45.50	14,904
2020	107,173.95	3,215	2,825	104,349	48.50	2,152
2021	4,482,508.88	44,825	39,389	4,443,120	49.50	89,760
	7,295,386.96	1,003,621	881,892	6,413,495		152,088

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.2 2.08

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1926	14,129.99	13,324	14,130			
1930	11,923.00	11,074	11,923			
1952	95.21	78	86	9	13.86	1
1953	97.00	78	86	11	14.46	1
1960	114.00	85	94	20	19.03	1
1972	5,902.51	3,696	4,084	1,819	28.04	65
1984	94,111.68	45,926	50,752	43,360	38.40	1,129
1985	788,011.99	374,881	414,277	373,735	39.32	9,505
1986	848,667.02	393,332	434,666	414,001	40.24	10,288
1988	33,911.38	14,876	16,439	17,472	42.10	415
1990	5,257.70	2,175	2,404	2,854	43.98	65
1992	251.05	97	107	144	45.88	3
1993	495.95	186	206	290	46.84	6
1995	5,464.55	1,911	2,112	3,353	48.77	69
1996	4,170.97	1,405	1,553	2,618	49.73	53
1998	1,797.17	559	618	1,179	51.68	23
2001	7,567.17	2,056	2,272	5,295	54.62	97
2002	3,941.06	1,019	1,126	2,815	55.60	51
2003	934.96	230	254	681	56.59	12
2008	45,401.63	8,148	9,004	36,398	61.54	591
2012	45,252.45	5,720	6,321	38,931	65.52	594
2013	77,612.62	8,776	9,698	67,915	66.52	1,021
2014	2,016.43	201	222	1,794	67.51	27
2015	20,246.20	1,752	1,936	18,310	68.51	267
2016	34,491.78	2,525	2,790	31,702	69.51	456
2018	2,078.20	97	107	1,971	71.50	28
2019	59,258.85	1,975	2,183	57,076	72.50	787
2020	47,908.30	958	1,059	46,849	73.50	637
2021	415,090.47	2,769	3,060	412,030	74.50	5,531
	2,576,201.29	899,909	993,569	1,582,632		31,723

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.9 1.23

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 360.40 LAND - EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
2009	58,251.77	9,686	9,353	48,899	62.53	782
2010	1,728,577.28	264,351	255,274	1,473,303	63.53	23,191
2011	146,825.34	20,516	19,811	127,014	64.52	1,969
2012	1,749.16	221	213	1,536	65.52	23
2013	268,792.89	30,392	29,349	239,444	66.52	3,600
2014	112,219.88	11,207	10,822	101,398	67.51	1,502
2015	219,222.82	18,969	18,318	200,905	68.51	2,932
2016	7,879.94	577	557	7,323	69.51	105
2017	81,166.53	4,859	4,692	76,475	70.51	1,085
2018	103,807.69	4,845	4,679	99,129	71.50	1,386
2019	1,032,263.88	34,405	33,223	999,041	72.50	13,780
2020	931.50	19	18	914	73.50	12
2021	157,550.64	1,051	1,016	156,535	74.50	2,101
	3,919,239.32	401,098	387,325	3,531,915		52,468
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						67.3 1.34

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-S1						
NET SALVAGE PERCENT.. -15						
1910	241.39	260	278			
1912	198,919.47	212,454	228,757			
1915	2,428.35	2,555	2,793			
1916	1,094.00	1,145	1,258			
1917	7,605.83	7,923	8,747			
1919	435.00	448	500			
1920	82.86	85	95			
1925	9,102.51	9,084	10,328	140	8.33	17
1926	13,523.33	13,419	15,257	295	8.64	34
1927	11,352.99	11,201	12,735	321	8.95	36
1929	15,158.53	14,782	16,806	626	9.58	65
1930	3,506.01	3,398	3,863	169	9.90	17
1931	6,874.64	6,623	7,530	376	10.22	37
1933	2,104.45	2,003	2,277	143	10.86	13
1934	2,578.87	2,439	2,773	193	11.19	17
1935	142.88	134	152	12	11.52	1
1936	5,794.72	5,409	6,150	514	11.86	43
1937	8,299.87	7,698	8,752	793	12.19	65
1939	41.00	38	43	4	12.87	
1940	1,364.75	1,240	1,410	159	13.22	12
1941	303.88	274	312	37	13.57	3
1942	190.86	171	194	25	13.92	2
1943	2,166.01	1,927	2,191	300	14.27	21
1944	701.32	619	704	103	14.63	7
1945	2,256.84	1,978	2,249	346	14.99	23
1946	358.04	311	354	58	15.35	4
1947	101.38	87	99	18	15.72	1
1948	2,456.41	2,103	2,391	434	16.09	27
1949	9,213.09	7,827	8,899	1,696	16.46	103
1950	5,262.74	4,434	5,041	1,011	16.84	60
1951	6,845.87	5,720	6,503	1,370	17.23	80
1952	2,250.37	1,865	2,120	468	17.61	27
1954	2,128.87	1,733	1,970	478	18.40	26
1955	14,130.79	11,401	12,962	3,288	18.80	175
1956	24,291.57	19,422	22,082	5,853	19.20	305
1957	9,961.67	7,890	8,971	2,485	19.61	127
1958	22,207.64	17,423	19,809	5,730	20.02	286
1959	97.00	75	85	27	20.44	1
1960	9,667.71	7,437	8,456	2,662	20.86	128
1961	1,872.98	1,426	1,621	533	21.28	25
1962	936.52	706	803	274	21.72	13



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-S1						
NET SALVAGE PERCENT.. -15						
1963	6,595.47	4,918	5,592	1,993	22.15	90
1965	8,936.62	6,519	7,412	2,865	23.04	124
1966	23,769.73	17,139	19,486	7,849	23.50	334
1967	9,905.50	7,059	8,026	3,365	23.96	140
1968	30,878.46	21,746	24,724	10,786	24.42	442
1969	15,033.07	10,458	11,890	5,398	24.89	217
1970	19,866.23	13,646	15,515	7,331	25.37	289
1971	20,291.08	13,756	15,640	7,695	25.86	298
1972	47,044.81	31,474	35,784	18,318	26.35	695
1973	49,819.98	32,875	37,377	19,916	26.85	742
1974	62,477.33	40,657	46,225	25,624	27.35	937
1975	329,915.28	211,623	240,606	138,797	27.86	4,982
1976	327,240.16	206,799	235,121	141,205	28.38	4,976
1977	52,431.48	32,627	37,095	23,201	28.91	803
1978	147,081.81	90,103	102,443	66,701	29.44	2,266
1979	134,269.74	80,906	91,986	62,424	29.99	2,081
1980	833,099.30	493,633	561,238	396,826	30.54	12,994
1981	102,525.54	59,701	67,877	50,027	31.10	1,609
1982	591,106.64	338,160	384,472	295,301	31.66	9,327
1983	262,720.52	147,514	167,717	134,412	32.24	4,169
1984	5,475.38	3,015	3,428	2,869	32.83	87
1985	287,009.55	154,970	176,194	153,867	33.42	4,604
1986	78,566.11	41,561	47,253	43,098	34.02	1,267
1987	673,046.36	348,425	396,143	377,860	34.64	10,908
1988	152,970.90	77,460	88,068	87,849	35.26	2,491
1989	161,125.05	79,706	90,622	94,672	35.90	2,637
1990	2,372.40	1,146	1,303	1,425	36.54	39
1991	318,592.69	150,041	170,590	195,792	37.20	5,263
1992	237,230.89	108,867	123,777	149,039	37.86	3,937
1993	32,341.13	14,440	16,418	20,774	38.54	539
1994	85,660.45	37,168	42,258	56,252	39.23	1,434
1995	318,718.59	134,218	152,600	213,926	39.93	5,358
1996	146,507.43	59,798	67,988	100,496	40.64	2,473
1997	202,628.14	80,004	90,961	142,061	41.37	3,434
1998	124,341.49	47,438	53,935	89,058	42.10	2,115
1999	1,397,781.22	514,126	584,537	1,022,911	42.85	23,872
2000	238,679.24	84,480	96,050	178,431	43.61	4,092
2001	345,646.96	117,420	133,501	263,993	44.39	5,947
2002	516,615.67	168,144	191,172	402,936	45.17	8,920
2003	124,467.07	38,670	43,966	99,171	45.98	2,157
2004	103,046.28	30,491	34,667	83,836	46.79	1,792

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-S1						
NET SALVAGE PERCENT.. -15						
2005	83,137.29	23,341	26,538	69,070	47.62	1,450
2006	144,267.14	38,290	43,534	122,373	48.46	2,525
2007	634,390.73	158,531	180,242	549,307	49.31	11,140
2008	1,427,290.99	334,005	379,748	1,261,637	50.18	25,142
2009	1,808,377.10	394,132	448,110	1,631,524	51.06	31,953
2010	467,157.09	94,230	107,135	430,096	51.95	8,279
2011	3,127,736.50	578,921	658,207	2,938,690	52.86	55,594
2012	1,463,954.34	246,657	280,438	1,403,109	53.77	26,095
2013	547,493.58	82,851	94,198	535,420	54.71	9,787
2014	954,935.38	128,124	145,671	952,505	55.65	17,116
2015	163,516.49	19,103	21,719	166,325	56.60	2,939
2016	1,062,198.76	105,479	119,925	1,101,604	57.56	19,138
2017	3,112,357.30	253,372	288,072	3,291,139	58.54	56,220
2018	1,757,775.46	111,664	126,957	1,894,485	59.52	31,829
2019	1,229,909.39	55,897	63,552	1,350,844	60.51	22,324
2020	1,202,801.34	32,935	37,445	1,345,777	61.50	21,883
2021	610,626.65	5,576	6,340	695,881	62.50	11,134
	28,833,810.29	7,213,176	8,187,808	24,971,074		497,230
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						50.2 1.72

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
NET SALVAGE PERCENT.. -10						
1923	788.30	867	867			
1926	10,228.41	11,251	11,251			
1937	8,410.83	9,114	8,972	280	0.64	280
1939	124.66	133	131	6	1.30	5
1940	183.87	195	192	10	1.64	6
1941	4,590.34	4,817	4,742	307	1.98	155
1942	2,460.29	2,561	2,521	185	2.31	80
1943	1,893.57	1,956	1,925	158	2.61	61
1944	25,260.06	25,919	25,514	2,272	2.89	786
1945	60,591.97	61,784	60,820	5,831	3.14	1,857
1946	1,797.02	1,822	1,794	183	3.37	54
1947	1,490.52	1,503	1,480	160	3.59	45
1948	1,743.30	1,747	1,720	198	3.82	52
1949	46,233.60	46,079	45,360	5,497	4.04	1,361
1950	2,340.82	2,319	2,283	292	4.28	68
1951	183,383.64	180,517	177,699	24,023	4.52	5,315
1952	14,120.36	13,813	13,597	1,935	4.76	407
1953	34,305.29	33,331	32,811	4,925	5.02	981
1954	3,743.13	3,612	3,556	561	5.28	106
1955	22,540.86	21,595	21,258	3,537	5.55	637
1956	80,070.53	76,156	74,967	13,111	5.82	2,253
1957	215,438.48	203,364	200,190	36,792	6.10	6,031
1958	54,538.74	51,078	50,281	9,712	6.39	1,520
1959	11,561.27	10,742	10,574	2,143	6.68	321
1960	107,969.93	99,516	97,963	20,804	6.97	2,985
1961	12,034.57	11,000	10,828	2,410	7.27	331
1962	13,397.96	12,143	11,953	2,785	7.57	368
1963	97,325.56	87,439	86,074	20,984	7.88	2,663
1964	20,642.11	18,376	18,089	4,617	8.20	563
1965	27,570.84	24,319	23,939	6,389	8.52	750
1966	43,585.38	38,077	37,483	10,461	8.85	1,182
1967	79,821.41	69,038	67,960	19,844	9.19	2,159
1968	305,709.63	261,673	257,588	78,693	9.54	8,249
1969	142,125.79	120,381	118,502	37,836	9.89	3,826
1970	180,589.71	151,251	148,890	49,759	10.26	4,850
1971	191,485.27	158,515	156,041	54,593	10.64	5,131
1972	373,624.27	305,659	300,888	110,099	11.02	9,991
1973	138,777.64	112,113	110,363	42,292	11.42	3,703
1974	436,028.09	347,675	342,248	137,383	11.83	11,613
1975	1,266,298.52	996,111	980,562	412,366	12.25	33,663
1976	1,397,979.37	1,083,948	1,067,028	470,749	12.69	37,096

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
NET SALVAGE PERCENT.. -10						
1977	674,331.23	515,267	507,224	234,540	13.13	17,863
1978	1,086,719.67	817,588	804,826	390,566	13.59	28,739
1979	2,112,591.37	1,563,998	1,539,585	784,266	14.06	55,780
1980	3,457,275.80	2,517,056	2,477,766	1,325,237	14.54	91,144
1981	1,037,569.79	742,125	730,541	410,786	15.04	27,313
1982	2,953,075.33	2,074,417	2,042,037	1,206,346	15.54	77,628
1983	1,719,796.63	1,185,217	1,166,717	725,059	16.06	45,147
1984	161,449.18	109,077	107,374	70,220	16.59	4,233
1985	1,224,293.68	810,229	797,582	549,141	17.13	32,057
1986	1,422,061.61	920,728	906,356	657,912	17.69	37,191
1987	2,043,022.42	1,293,515	1,273,324	974,001	18.25	53,370
1988	672,684.55	415,920	409,428	330,525	18.83	17,553
1989	675,061.41	407,202	400,846	341,722	19.42	17,596
1990	826,680.45	486,183	478,594	430,754	20.01	21,527
1991	2,221,316.33	1,271,741	1,251,890	1,191,558	20.62	57,787
1992	1,158,031.28	644,624	634,562	639,272	21.24	30,098
1993	671,331.86	362,882	357,218	381,247	21.87	17,432
1994	1,140,468.20	597,789	588,458	666,057	22.51	29,589
1995	1,479,278.29	750,793	739,074	888,132	23.16	38,348
1996	1,073,818.07	526,874	518,650	662,550	23.82	27,815
1997	1,725,528.02	817,067	804,313	1,093,768	24.49	44,662
1998	3,137,701.75	1,431,153	1,408,814	2,042,658	25.17	81,154
1999	4,214,681.78	1,849,082	1,820,219	2,815,931	25.85	108,934
2000	2,771,471.20	1,166,981	1,148,765	1,899,853	26.54	71,585
2001	1,493,502.23	601,744	592,351	1,050,501	27.25	38,550
2002	1,369,185.05	527,136	518,908	987,196	27.95	35,320
2003	2,668,251.07	978,143	962,875	1,972,201	28.67	68,790
2004	3,577,555.82	1,245,565	1,226,123	2,709,188	29.39	92,181
2005	4,072,408.63	1,341,789	1,320,844	3,158,805	30.12	104,874
2006	3,777,782.61	1,173,240	1,154,926	3,000,635	30.86	97,234
2007	2,520,496.35	735,057	723,583	2,048,963	31.60	64,841
2008	5,211,309.64	1,419,754	1,397,593	4,334,848	32.35	133,998
2009	7,340,821.60	1,857,228	1,828,238	6,246,666	33.11	188,664
2010	4,886,109.80	1,141,214	1,123,400	4,251,321	33.87	125,519
2011	10,592,907.25	2,268,100	2,232,696	9,419,502	34.63	272,004
2012	4,685,925.52	911,010	896,790	4,257,728	35.40	120,275
2013	2,050,465.68	357,724	352,140	1,903,372	36.18	52,608
2014	10,508,475.82	1,623,738	1,598,393	9,960,930	36.96	269,506
2015	5,520,834.36	741,443	729,870	5,343,048	37.75	141,538
2016	5,046,287.46	575,741	566,754	4,984,162	38.54	129,324
2017	4,209,233.29	394,119	387,967	4,242,190	39.34	107,834

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
NET SALVAGE PERCENT.. -10						
2018	8,888,136.82	650,265	640,115	9,136,836	40.14	227,624
2019	14,317,882.49	750,787	739,067	15,010,604	40.95	366,559
2020	9,199,779.98	289,425	284,907	9,834,851	41.77	235,453
2021	5,315,079.73	55,718	54,849	5,791,739	42.59	135,988
	162,535,477.01	47,579,957	46,837,456	131,951,569		4,194,733
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.5 2.58

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R3						
NET SALVAGE PERCENT.. -60						
1946	3,711.01	5,189	4,346	1,592	7.94	201
1947	24,496.26	34,062	28,529	10,665	8.25	1,293
1948	28,574.53	39,500	33,084	12,635	8.57	1,474
1949	69,047.82	94,869	79,459	31,018	8.90	3,485
1950	61,616.61	84,111	70,449	28,138	9.25	3,042
1951	87,249.30	118,327	99,107	40,492	9.60	4,218
1952	100,223.52	134,981	113,056	47,302	9.97	4,744
1953	125,138.51	167,327	140,148	60,074	10.35	5,804
1954	134,752.44	178,815	149,770	65,834	10.75	6,124
1955	173,052.12	227,836	190,828	86,055	11.16	7,711
1956	254,306.61	332,100	278,156	128,735	11.58	11,117
1957	230,609.58	298,579	250,080	118,895	12.02	9,891
1958	199,745.51	256,281	214,653	104,940	12.48	8,409
1959	223,875.32	284,569	238,346	119,855	12.95	9,255
1960	178,301.02	224,468	188,007	97,275	13.43	7,243
1961	423,405.77	527,658	441,950	235,499	13.93	16,906
1962	285,438.37	351,948	294,781	161,920	14.45	11,206
1963	295,467.67	360,338	301,808	170,940	14.98	11,411
1964	284,189.47	342,687	287,024	167,679	15.52	10,804
1965	444,500.99	529,674	443,638	267,564	16.08	16,640
1966	378,228.96	445,136	372,832	232,334	16.66	13,946
1967	503,755.36	585,444	490,349	315,660	17.24	18,310
1968	456,767.69	523,880	438,785	292,043	17.84	16,370
1969	663,075.80	750,050	628,218	432,703	18.46	23,440
1970	825,683.50	920,776	771,213	549,881	19.09	28,805
1971	1,135,607.30	1,247,951	1,045,244	771,728	19.73	39,114
1972	1,001,500.01	1,084,040	907,958	694,442	20.38	34,075
1973	1,730,653.25	1,843,824	1,544,329	1,224,716	21.05	58,181
1974	1,140,947.29	1,196,151	1,001,858	823,658	21.72	37,922
1975	1,935,218.33	1,994,947	1,670,905	1,425,444	22.41	63,607
1976	2,234,718.36	2,263,931	1,896,197	1,679,352	23.11	72,668
1977	2,574,511.82	2,561,742	2,145,634	1,973,585	23.82	82,854
1978	2,907,975.11	2,840,417	2,379,044	2,273,716	24.54	92,653
1979	3,953,781.78	3,788,609	3,173,219	3,152,832	25.27	124,766
1980	3,318,783.35	3,117,745	2,611,325	2,698,728	26.01	103,757
1981	4,003,379.39	3,684,646	3,086,143	3,319,264	26.76	124,038
1982	2,869,484.28	2,586,347	2,166,242	2,424,933	27.51	88,147
1983	3,246,423.99	2,862,619	2,397,639	2,796,639	28.28	98,891
1984	3,659,329.42	3,154,225	2,641,879	3,213,048	29.06	110,566
1985	4,597,862.66	3,872,136	3,243,179	4,113,401	29.84	137,849
1986	3,847,831.24	3,163,287	2,649,469	3,507,061	30.63	114,498

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R3						
NET SALVAGE PERCENT.. -60						
1987	2,880,192.97	2,308,532	1,933,553	2,674,756	31.44	85,075
1988	2,786,982.38	2,176,522	1,822,986	2,636,186	32.25	81,742
1989	2,520,855.16	1,916,818	1,605,466	2,427,902	33.06	73,439
1990	2,427,787.53	1,794,854	1,503,313	2,381,147	33.89	70,261
1991	3,031,272.13	2,177,132	1,823,497	3,026,538	34.72	87,170
1992	3,667,811.66	2,556,083	2,140,894	3,727,605	35.56	104,826
1993	3,995,472.63	2,698,127	2,259,866	4,132,890	36.41	113,510
1994	4,814,665.14	3,146,172	2,635,134	5,068,330	37.27	135,990
1995	11,169,196.88	7,054,643	5,908,746	11,961,969	38.13	313,715
1996	7,949,959.66	4,845,659	4,058,571	8,661,364	39.00	222,086
1997	7,047,432.31	4,138,027	3,465,881	7,810,011	39.88	195,838
1998	7,283,609.02	4,112,151	3,444,208	8,209,566	40.77	201,363
1999	7,160,101.51	3,880,546	3,250,223	8,205,939	41.66	196,974
2000	7,702,928.61	4,000,593	3,350,770	8,973,916	42.55	210,903
2001	6,317,482.77	3,135,089	2,625,851	7,482,121	43.46	172,161
2002	4,417,790.88	2,090,216	1,750,699	5,317,766	44.37	119,850
2003	5,892,297.35	2,651,722	2,220,999	7,206,677	45.28	159,158
2004	6,789,589.04	2,896,928	2,426,375	8,436,967	46.20	182,618
2005	6,036,005.21	2,432,752	2,037,596	7,620,012	47.13	161,681
2006	7,979,223.16	3,027,509	2,535,746	10,231,011	48.06	212,880
2007	10,302,928.29	3,663,227	3,068,203	13,416,482	49.00	273,806
2008	11,380,314.04	3,774,623	3,161,505	15,046,997	49.94	301,302
2009	17,540,915.88	5,399,234	4,522,228	23,543,237	50.88	462,721
2010	14,503,542.04	4,110,652	3,442,952	19,762,715	51.84	381,225
2011	15,787,509.39	4,093,638	3,428,702	21,831,313	52.79	413,550
2012	18,671,542.32	4,386,468	3,673,967	26,200,501	53.75	487,451
2013	34,045,813.12	7,168,142	6,003,809	48,469,492	54.71	885,935
2014	25,441,305.89	4,736,154	3,966,853	36,739,236	55.67	659,947
2015	29,493,654.46	4,763,815	3,990,021	43,199,826	56.64	762,709
2016	15,642,961.95	2,141,459	1,793,618	23,235,121	57.61	403,317
2017	34,098,622.12	3,819,046	3,198,712	51,359,083	58.59	876,584
2018	23,980,094.19	2,094,901	1,754,623	36,613,528	59.56	614,734
2019	22,653,817.66	1,415,411	1,185,504	35,060,604	60.54	579,131
2020	24,143,848.04	907,422	760,028	37,870,129	61.52	615,574
2021	37,508,244.78	466,903	391,063	59,622,128	62.51	953,801
	497,678,991.49	165,062,392	138,251,042	658,035,344		13,408,462

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.1 2.69

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -55						
1940	30,355.03	41,882	38,956	8,094	7.14	1,134
1941	49,204.66	67,549	62,830	13,437	7.43	1,808
1942	77,935.42	106,471	99,033	21,767	7.71	2,823
1943	42,161.38	57,297	53,294	12,056	8.01	1,505
1944	69,041.64	93,333	86,813	20,202	8.31	2,431
1945	60,550.42	81,392	75,706	18,147	8.63	2,103
1946	135,718.77	181,399	168,727	41,637	8.95	4,652
1947	182,366.81	242,270	225,345	57,324	9.29	6,171
1948	227,380.44	300,226	279,253	73,187	9.63	7,600
1949	315,971.89	414,486	385,531	104,225	9.99	10,433
1950	186,686.21	243,245	226,252	63,112	10.36	6,092
1951	324,037.71	419,195	389,911	112,347	10.75	10,451
1952	344,693.48	442,625	411,704	122,571	11.15	10,993
1953	377,087.76	480,535	446,966	137,520	11.56	11,896
1954	3,221.90	4,073	3,788	1,206	11.99	101
1955	398,011.15	498,944	464,088	152,829	12.43	12,295
1956	678,094.21	842,781	783,906	267,140	12.88	20,741
1957	450,146.21	554,428	515,696	182,031	13.35	13,635
1958	373,020.16	455,075	423,284	154,897	13.84	11,192
1959	292,398.58	353,301	328,620	124,598	14.33	8,695
1960	235,476.62	281,603	261,931	103,058	14.85	6,940
1961	538,526.86	637,206	592,692	242,025	15.38	15,736
1962	286,345.84	335,132	311,720	132,116	15.92	8,299
1963	326,630.50	377,916	351,515	154,762	16.48	9,391
1964	266,471.25	304,688	283,403	129,627	17.05	7,603
1965	442,405.56	499,738	464,827	220,902	17.63	12,530
1966	356,442.13	397,535	369,764	182,721	18.23	10,023
1967	312,565.27	344,051	320,016	164,460	18.84	8,729
1968	316,415.92	343,615	319,611	170,834	19.46	8,779
1969	417,933.12	447,478	416,218	231,578	20.10	11,521
1970	792,804.94	836,563	778,122	450,726	20.75	21,722
1971	893,304.11	928,555	863,687	520,934	21.41	24,331
1972	768,266.89	786,306	731,376	459,438	22.08	20,808
1973	1,325,884.16	1,335,520	1,242,222	812,898	22.76	35,716
1974	1,169,621.87	1,158,869	1,077,912	735,002	23.45	31,343
1975	1,537,582.41	1,497,422	1,392,814	990,439	24.16	40,995
1976	1,598,641.83	1,529,803	1,422,933	1,054,962	24.87	42,419
1977	1,457,255.30	1,369,500	1,273,829	984,917	25.59	38,488
1978	1,971,581.97	1,818,047	1,691,041	1,364,911	26.33	51,839
1979	2,039,269.70	1,844,493	1,715,639	1,445,229	27.07	53,389
1980	2,234,997.24	1,981,549	1,843,121	1,621,125	27.82	58,272



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -55						
1981	2,203,409.66	1,913,618	1,779,935	1,635,350	28.58	57,220
1982	2,253,482.44	1,915,715	1,781,886	1,711,012	29.35	58,297
1983	2,547,440.79	2,118,230	1,970,254	1,978,279	30.13	65,658
1984	2,830,502.61	2,300,952	2,140,211	2,247,068	30.91	72,697
1985	3,653,264.63	2,900,080	2,697,485	2,965,075	31.71	93,506
1986	4,056,177.30	3,142,594	2,923,057	3,364,018	32.51	103,476
1987	2,317,369.12	1,750,631	1,628,334	1,963,588	33.32	58,931
1988	151,446.18	111,448	103,662	131,080	34.14	3,839
1989	3,458,977.33	2,477,778	2,304,684	3,056,731	34.96	87,435
1990	3,065,889.92	2,134,799	1,985,665	2,766,464	35.80	77,276
1991	2,665,173.67	1,802,405	1,676,492	2,454,527	36.64	66,990
1992	1,953,063.96	1,281,223	1,191,719	1,835,530	37.49	48,961
1993	2,924,701.61	1,859,328	1,729,438	2,803,849	38.34	73,131
1994	2,082,559.61	1,280,761	1,191,289	2,036,678	39.21	51,943
1995	8,584,371.21	5,101,168	4,744,808	8,560,967	40.08	213,597
1996	4,452,456.74	2,553,484	2,375,101	4,526,207	40.95	110,530
1997	3,885,833.32	2,146,973	1,996,989	4,026,053	41.83	96,248
1998	4,152,490.97	2,206,191	2,052,070	4,384,291	42.72	102,629
1999	4,938,442.44	2,517,746	2,341,860	5,312,726	43.62	121,796
2000	5,762,074.87	2,814,048	2,617,463	6,313,753	44.52	141,818
2001	3,909,803.36	1,824,604	1,697,140	4,363,055	45.43	96,039
2002	2,664,581.42	1,185,669	1,102,840	3,027,261	46.34	65,327
2003	3,839,919.59	1,624,386	1,510,909	4,440,966	47.26	93,969
2004	3,627,635.06	1,455,021	1,353,375	4,269,459	48.18	88,615
2005	2,844,159.73	1,077,689	1,002,403	3,406,045	49.11	69,355
2006	4,221,664.94	1,505,024	1,399,885	5,143,696	50.05	102,771
2007	5,946,918.31	1,986,788	1,847,994	7,369,729	50.99	144,533
2008	8,224,664.54	2,563,414	2,384,337	10,363,893	51.93	199,574
2009	9,948,095.11	2,875,129	2,674,276	12,745,271	52.88	241,023
2010	11,353,205.60	3,024,125	2,812,864	14,784,605	53.83	274,654
2011	14,074,329.94	3,430,006	3,190,391	18,624,820	54.78	339,993
2012	11,074,953.36	2,445,494	2,274,655	14,891,523	55.74	267,160
2013	16,980,820.95	3,356,888	3,122,380	23,197,892	56.71	409,062
2014	9,480,311.89	1,657,097	1,541,335	13,153,148	57.67	228,076
2015	13,657,881.96	2,071,457	1,926,748	19,242,969	58.64	328,154
2016	15,295,808.42	1,965,909	1,828,573	21,879,930	59.61	367,051
2017	29,342,401.40	3,085,867	2,870,293	42,610,429	60.59	703,258
2018	12,873,696.41	1,055,978	982,209	18,972,020	61.56	308,187

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -55						
2019	12,593,302.95	738,818	687,205	18,832,415	62.54	301,126
2020	15,571,387.28	549,569	511,177	23,624,473	63.52	371,922
2021	20,330,124.75	237,598	221,000	31,290,694	64.51	485,052
	319,701,302.67	108,981,798	101,368,487	394,168,533		7,856,503
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						50.2 2.46

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2.5						
NET SALVAGE PERCENT.. -25						
1909	86,553.15	102,832	108,191			
1910	91,718.70	108,651	114,648			
1911	48,590.04	57,374	60,738			
1912	7,500.88	8,831	9,376			
1913	5,331.69	6,258	6,665			
1914	1,788.86	2,093	2,236			
1915	79,049.23	92,214	98,812			
1916	6,798.94	7,906	8,499			
1917	5,650.45	6,550	7,063			
1918	825.12	953	1,031			
1921	5,814.89	6,656	7,269			
1923	984.92	1,120	1,231			
1924	302.51	343	378			
1926	4,214.62	4,746	5,268			
1927	21,305.92	23,908	26,632			
1928	51,079.13	57,110	63,849			
1929	91,756.92	102,238	114,696			
1930	44,152.55	49,018	55,191			
1931	788.76	872	986			
1934	3,680.59	4,025	4,601			
1936	14,351.19	15,568	17,866	73	8.59	8
1937	6,942.69	7,499	8,606	72	8.83	8
1938	3,645.23	3,921	4,500	57	9.06	6
1939	13.58	15	17			
1940	3,751.02	3,999	4,589	100	9.56	10
1941	2,872.94	3,049	3,499	92	9.81	9
1944	11.93	12	14	1	10.61	
1945	3,355.02	3,491	4,006	188	10.89	17
1946	409.87	424	487	25	11.18	2
1947	7,793.92	8,023	9,207	535	11.47	47
1948	24,596.79	25,179	28,896	1,850	11.77	157
1949	15,830.27	16,110	18,488	1,300	12.08	108
1950	46,159.80	46,701	53,594	4,106	12.39	331
1951	22,683.75	22,806	26,172	2,183	12.72	172
1952	25,962.69	25,938	29,767	2,686	13.05	206
1953	42,392.13	42,074	48,284	4,706	13.39	351
1954	11,563.55	11,399	13,082	1,372	13.74	100
1955	27,831.52	27,243	31,264	3,525	14.10	250
1956	7,040.82	6,842	7,852	949	14.47	66
1957	2,404.12	2,319	2,661	344	14.85	23
1958	10,146.92	9,710	11,143	1,541	15.24	101

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2.5						
NET SALVAGE PERCENT.. -25						
1959	3,130.86	2,972	3,411	503	15.64	32
1960	4,252.39	4,003	4,594	721	16.05	45
1961	23,877.29	22,284	25,573	4,274	16.47	260
1962	30.90	29	33	6	16.91	
1963	23,721.03	21,737	24,946	4,705	17.35	271
1964	22,010.92	19,975	22,923	4,591	17.81	258
1965	17,535.88	15,752	18,077	3,843	18.29	210
1966	23,559.33	20,945	24,037	5,412	18.77	288
1967	6,935.67	6,099	6,999	1,671	19.27	87
1971	39,796.62	33,368	38,293	11,453	21.40	535
1972	39,704.34	32,863	37,714	11,916	21.96	543
1973	131,281.24	107,171	122,990	41,112	22.55	1,823
1974	210,312.17	169,262	194,246	68,644	23.15	2,965
1975	239,336.94	189,812	217,830	81,341	23.76	3,423
1976	185,654.72	144,989	166,390	65,678	24.39	2,693
1977	343,889.31	264,331	303,348	126,514	25.03	5,054
1978	315,290.07	238,347	273,529	120,584	25.69	4,694
1979	378,239.93	280,990	322,466	150,334	26.37	5,701
1980	366,409.28	267,337	306,798	151,214	27.06	5,588
1981	355,552.44	254,629	292,214	152,227	27.76	5,484
1982	377,238.61	264,939	304,046	167,502	28.48	5,881
1983	384,018.75	264,234	303,237	176,786	29.22	6,050
1984	939,325.12	632,776	726,178	447,978	29.97	14,948
1985	630,836.05	415,626	476,975	311,570	30.74	10,136
1986	728,748.31	469,205	538,463	372,472	31.52	11,817
1987	587,019.86	369,030	423,501	310,274	32.31	9,603
1988	1,149,531.80	704,534	808,528	628,387	33.13	18,967
1989	731,587.66	436,840	501,321	413,164	33.95	12,170
1990	1,078,260.45	626,429	718,894	628,932	34.79	18,078
1991	1,139,360.03	643,297	738,252	685,948	35.64	19,247
1992	2,588,113.10	1,418,480	1,627,857	1,607,284	36.50	44,035
1993	2,496,171.46	1,326,341	1,522,118	1,598,096	37.37	42,764
1994	4,376,586.52	2,250,550	2,582,746	2,887,987	38.26	75,483
1995	3,766,210.87	1,871,524	2,147,774	2,559,990	39.16	65,373
1996	2,781,799.15	1,334,186	1,531,121	1,946,128	40.06	48,580
1997	3,817,567.13	1,763,430	2,023,724	2,748,235	40.98	67,063
1998	3,265,467.33	1,449,990	1,664,018	2,417,816	41.91	57,691
1999	2,909,798.15	1,240,010	1,423,044	2,214,204	42.84	51,685
2000	3,573,705.95	1,458,340	1,673,601	2,793,531	43.78	63,808
2001	2,541,834.61	990,839	1,137,093	2,040,200	44.73	45,611
2002	2,207,022.68	819,578	940,553	1,818,225	45.69	39,795

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2.5						
NET SALVAGE PERCENT.. -25						
2003	2,555,904.83	901,947	1,035,080	2,159,801	46.65	46,298
2004	5,697,180.29	1,904,140	2,185,204	4,936,271	47.62	103,660
2005	2,992,626.88	943,837	1,083,154	2,657,630	48.60	54,684
2006	4,418,995.84	1,311,227	1,504,773	4,018,972	49.57	81,077
2007	3,986,918.90	1,107,118	1,270,536	3,713,113	50.56	73,440
2008	5,515,828.28	1,427,772	1,638,521	5,256,264	51.54	101,984
2009	3,695,622.05	886,256	1,017,073	3,602,455	52.53	68,579
2010	3,022,098.24	667,204	765,688	3,011,935	53.52	56,277
2011	4,756,647.68	959,535	1,101,169	4,844,641	54.51	88,876
2012	3,018,396.61	550,857	632,167	3,140,829	55.51	56,581
2013	2,661,270.01	434,519	498,657	2,827,931	56.51	50,043
2014	4,169,698.71	601,375	690,142	4,521,981	57.50	78,643
2015	6,753,595.19	844,199	968,809	7,473,185	58.50	127,747
2016	4,844,866.03	512,466	588,109	5,467,974	59.50	91,899
2017	8,866,215.72	767,260	880,513	10,202,257	60.50	168,632
2018	5,237,880.61	352,575	404,617	6,142,734	61.50	99,882
2019	5,729,586.36	275,450	316,108	6,845,875	62.50	109,534
2020	10,635,712.27	306,840	352,132	12,942,508	63.50	203,819
2021	10,085,164.95	96,944	111,254	12,495,202	64.50	193,724
	144,282,581.99	38,624,614	44,284,515	136,068,713		2,626,090
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.8 1.82

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1.5						
NET SALVAGE PERCENT.. -25						
1973	540.71	533	676			
1982	378,544.12	334,893	469,486	3,694	11.69	316
1983	1,335,642.42	1,164,513	1,632,529	37,024	12.10	3,060
1984	1,909,108.57	1,639,447	2,298,339	88,047	12.52	7,033
1985	2,745,120.08	2,320,484	3,253,084	178,316	12.95	13,770
1986	2,125,743.94	1,767,689	2,478,121	179,059	13.39	13,373
1987	1,643,648.35	1,343,169	1,882,987	171,573	13.85	12,388
1989	1,972,187.09	1,552,481	2,176,421	288,813	14.81	19,501
1990	2,594,731.30	2,001,997	2,806,597	436,817	15.31	28,531
1991	2,887,072.00	2,181,544	3,058,304	550,536	15.82	34,800
1992	4,697,150.88	3,471,488	4,866,675	1,004,764	16.35	61,453
1993	5,631,961.17	4,065,572	5,699,521	1,340,430	16.90	79,315
1994	6,963,498.25	4,904,914	6,876,193	1,828,180	17.46	104,707
1995	6,354,346.35	4,360,670	6,113,218	1,829,715	18.04	101,425
1996	5,261,337.05	3,511,942	4,923,387	1,653,284	18.64	88,695
1997	5,190,676.53	3,364,207	4,716,278	1,772,068	19.26	92,008
1998	4,410,823.32	2,771,927	3,885,961	1,627,568	19.89	81,828
1999	5,129,956.13	3,118,051	4,371,192	2,041,253	20.55	99,331
2000	3,685,198.35	2,162,751	3,031,958	1,574,540	21.22	74,201
2001	2,547,218.81	1,439,975	2,018,699	1,165,325	21.91	53,187
2002	2,335,241.35	1,267,598	1,777,044	1,142,008	22.63	50,464
2003	3,422,439.76	1,779,669	2,494,916	1,783,134	23.36	76,333
2004	6,411,099.07	3,183,511	4,462,960	3,550,914	24.11	147,280
2005	4,995,637.28	2,360,439	3,309,097	2,935,450	24.88	117,984
2006	7,546,806.68	3,379,554	4,737,793	4,695,715	25.67	182,926
2007	8,956,832.22	3,781,463	5,301,228	5,894,812	26.49	222,530
2008	9,253,787.62	3,666,813	5,140,501	6,426,734	27.32	235,239
2009	8,407,018.50	3,107,970	4,357,059	6,151,714	28.17	218,378
2010	7,118,496.76	2,440,310	3,421,068	5,477,053	29.03	188,669
2011	7,221,323.09	2,274,717	3,188,923	5,837,731	29.92	195,111
2012	5,610,336.31	1,609,465	2,256,307	4,756,613	30.82	154,335
2013	10,568,348.45	2,727,955	3,824,317	9,386,119	31.74	295,719
2014	9,800,393.12	2,244,903	3,147,127	9,103,364	32.67	278,646
2015	14,723,851.19	2,940,169	4,121,819	14,282,995	33.61	424,963
2016	8,637,409.39	1,465,660	2,054,707	8,742,055	34.57	252,880
2017	14,297,464.33	1,992,709	2,793,576	15,078,254	35.54	424,262
2018	11,896,374.67	1,293,731	1,813,680	13,056,788	36.52	357,524

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1.5						
NET SALVAGE PERCENT.. -25						
2019	11,436,776.96	889,924	1,247,584	13,048,387	37.51	347,864
2020	12,249,994.67	574,219	804,997	14,507,496	38.50	376,818
2021	19,789,262.21	309,207	433,477	24,303,101	39.50	615,268
	252,143,399.05	90,768,233	127,247,806	187,931,443		6,132,115
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.6 2.43

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -10						
1947	24,394.17	24,370	26,834			
1948	101,747.12	101,155	111,922			
1949	44,684.81	44,208	49,153			
1950	111,049.15	109,303	122,154			
1951	99,818.05	97,744	109,800			
1952	85,117.53	82,918	93,577	52	5.72	9
1953	102,932.61	99,752	112,575	651	5.95	109
1954	134,332.14	129,472	146,115	1,650	6.19	267
1955	184,035.21	176,365	199,036	3,403	6.44	528
1956	188,329.46	179,444	202,511	4,651	6.69	695
1957	181,838.72	172,259	194,403	5,620	6.94	810
1958	135,078.06	127,190	143,540	5,046	7.20	701
1959	163,963.01	153,414	173,135	7,224	7.47	967
1960	137,689.49	127,982	144,434	7,024	7.75	906
1961	134,317.07	123,991	139,930	7,819	8.04	973
1962	111,725.34	102,399	115,562	7,336	8.34	880
1963	95,904.50	87,223	98,435	7,060	8.66	815
1964	114,303.88	103,127	116,384	9,350	8.99	1,040
1965	118,818.16	106,311	119,977	10,723	9.33	1,149
1966	140,744.12	124,846	140,895	13,924	9.68	1,438
1967	280,355.27	246,343	278,010	30,381	10.06	3,020
1968	195,300.44	169,931	191,775	23,055	10.45	2,206
1969	243,505.41	209,731	236,692	31,164	10.85	2,872
1970	291,896.36	248,649	280,612	40,474	11.28	3,588
1971	689,049.33	580,290	654,885	103,069	11.72	8,794
1972	751,170.64	625,004	705,347	120,941	12.18	9,929
1973	1,187,741.01	975,705	1,101,130	205,385	12.66	16,223
1974	1,287,937.46	1,044,131	1,178,352	238,379	13.15	18,128
1975	1,649,545.48	1,318,779	1,488,305	326,195	13.66	23,880
1976	1,871,364.61	1,474,298	1,663,816	394,685	14.19	27,814
1977	2,223,799.69	1,725,535	1,947,349	498,831	14.73	33,865
1978	2,650,004.63	2,023,597	2,283,726	631,279	15.29	41,287
1979	3,055,629.33	2,294,350	2,589,284	771,908	15.87	48,639
1980	2,258,777.41	1,666,707	1,880,959	603,696	16.46	36,677
1981	2,826,164.02	2,047,443	2,310,638	798,142	17.07	46,757
1982	2,053,702.91	1,459,813	1,647,469	611,604	17.69	34,573
1983	3,328,453.62	2,319,799	2,618,005	1,043,294	18.32	56,948
1984	4,055,929.04	2,768,821	3,124,747	1,336,775	18.97	70,468
1985	3,670,454.55	2,452,378	2,767,626	1,269,874	19.63	64,690
1986	3,362,183.19	2,196,850	2,479,251	1,219,151	20.30	60,057
1987	2,021,948.79	1,290,448	1,456,333	767,811	20.99	36,580



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -10						
1988	1,372,743.00	855,274	965,218	544,799	21.68	25,129
1989	2,670,373.42	1,622,038	1,830,548	1,106,863	22.39	49,436
1990	2,643,033.57	1,563,566	1,764,559	1,142,778	23.11	49,450
1991	3,139,777.99	1,807,005	2,039,292	1,414,464	23.84	59,332
1992	3,750,785.97	2,097,590	2,367,231	1,758,634	24.58	71,547
1993	3,998,968.15	2,170,400	2,449,401	1,949,464	25.33	76,963
1994	4,613,795.86	2,426,949	2,738,928	2,336,247	26.09	89,546
1995	10,334,818.16	5,261,249	5,937,572	5,430,728	26.86	202,186
1996	4,517,432.43	2,223,209	2,508,998	2,460,178	27.63	89,040
1997	3,991,832.43	1,895,162	2,138,781	2,252,235	28.42	79,248
1998	3,695,473.53	1,689,423	1,906,595	2,158,426	29.22	73,868
1999	3,420,216.42	1,503,390	1,696,648	2,065,590	30.02	68,807
2000	3,073,670.06	1,295,613	1,462,161	1,918,876	30.84	62,220
2001	2,785,122.55	1,123,741	1,268,196	1,795,439	31.66	56,710
2002	2,710,349.88	1,044,081	1,178,296	1,803,089	32.49	55,497
2003	3,697,405.21	1,355,986	1,530,295	2,536,851	33.33	76,113
2004	4,949,848.37	1,722,745	1,944,200	3,500,633	34.18	102,418
2005	6,053,303.07	1,993,595	2,249,868	4,408,765	35.03	125,857
2006	9,976,408.56	3,096,877	3,494,974	7,479,075	35.89	208,389
2007	12,669,078.64	3,690,249	4,164,623	9,771,364	36.76	265,815
2008	9,763,558.29	2,654,907	2,996,190	7,743,724	37.64	205,731
2009	11,995,818.95	3,029,664	3,419,121	9,776,280	38.52	253,798
2010	10,794,584.18	2,514,922	2,838,210	9,035,833	39.41	229,278
2011	16,089,831.67	3,433,570	3,874,949	13,823,866	40.30	343,024
2012	10,411,869.19	2,015,738	2,274,857	9,178,199	41.20	222,772
2013	23,381,539.10	4,058,568	4,580,289	21,139,404	42.11	502,004
2014	11,773,356.47	1,807,917	2,040,321	10,910,371	43.02	253,612
2015	16,782,592.89	2,241,147	2,529,243	15,931,609	43.93	362,659
2016	8,305,552.69	939,192	1,059,923	8,076,185	44.86	180,031
2017	15,691,938.50	1,456,840	1,644,114	15,617,018	45.78	341,132
2018	8,336,014.08	603,361	680,922	8,488,693	46.71	181,732
2019	6,525,939.93	337,391	380,762	6,797,772	47.65	142,660
2020	7,371,083.39	228,651	258,044	7,850,148	48.59	161,559
2021	14,426,589.63	149,171	168,347	15,700,902	49.53	316,998
	308,080,442.02	97,321,256	109,826,359	229,062,127		6,242,843

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.7 2.03

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 369.10 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -35						
1943	5,887.03	7,154	7,947			
1944	20,512.90	24,800	27,692			
1945	20,427.87	24,564	27,578			
1946	32,258.39	38,572	43,549			
1947	87,570.19	104,101	118,220			
1948	64,473.70	76,160	87,039			
1949	73,039.23	85,715	98,603			
1950	49,661.61	57,878	67,043			
1951	81,901.11	94,740	110,566			
1952	133,649.02	153,415	180,426			
1954	192,141.39	216,851	259,391			
1955	226,018.99	252,775	302,571	2,555	12.01	213
1956	265,994.83	294,611	352,648	6,445	12.57	513
1957	241,079.29	264,317	316,387	9,070	13.15	690
1958	174,340.44	189,095	226,346	9,014	13.76	655
1959	259,088.29	277,916	332,665	17,104	14.38	1,189
1960	119,257.20	126,452	151,363	9,634	15.02	641
1961	226,967.58	237,814	284,663	21,743	15.67	1,388
1962	219,628.58	227,328	272,111	24,388	16.33	1,493
1963	220,659.94	225,503	269,926	27,965	17.01	1,644
1964	251,044.49	253,213	303,095	35,815	17.70	2,023
1965	251,390.89	250,220	299,512	39,866	18.39	2,168
1966	299,795.44	294,291	352,265	52,459	19.10	2,747
1967	284,105.87	275,000	329,174	54,369	19.81	2,745
1968	19,231.04	18,344	21,958	4,004	20.54	195
1969	147,710.23	138,789	166,130	33,279	21.28	1,564
1970	141,025.93	130,469	156,171	34,214	22.03	1,553
1971	213,643.00	194,558	232,885	55,533	22.78	2,438
1972	259,732.98	232,674	278,510	72,130	23.55	3,063
1973	274,263.65	241,566	289,154	81,102	24.33	3,333
1974	442,882.41	383,332	458,847	139,044	25.12	5,535
1975	523,463.38	444,902	532,546	174,130	25.93	6,715
1976	651,804.27	543,800	650,927	229,009	26.74	8,564
1977	785,185.70	642,668	769,271	290,730	27.56	10,549
1978	848,266.35	680,717	814,816	330,344	28.39	11,636
1979	922,839.40	725,611	868,554	377,279	29.23	12,907
1980	770,743.57	593,233	710,098	330,406	30.09	10,981
1981	784,700.78	590,967	707,385	351,961	30.95	11,372
1982	634,996.83	467,568	559,677	297,569	31.82	9,352
1983	804,344.78	578,614	692,599	393,266	32.70	12,026
1984	977,755.92	686,569	821,821	498,149	33.59	14,830

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 369.10 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -35						
1985	1,021,611.57	699,835	837,700	541,476	34.48	15,704
1986	906,780.70	605,258	724,492	499,662	35.39	14,119
1987	828,125.75	538,224	644,252	473,718	36.30	13,050
1988	903,076.75	570,917	683,386	535,768	37.22	14,395
1989	792,294.41	486,817	582,718	486,879	38.14	12,766
1990	946,200.24	564,419	675,608	601,762	39.07	15,402
1991	1,079,179.62	624,176	747,137	709,755	40.01	17,739
1992	1,350,910.03	756,847	905,943	917,786	40.95	22,412
1993	1,433,726.66	776,980	930,042	1,005,489	41.90	23,997
1994	1,645,563.48	861,302	1,030,976	1,190,535	42.86	27,777
1995	2,626,389.08	1,326,560	1,587,888	1,957,737	43.81	44,687
1996	1,676,357.49	815,366	975,990	1,287,093	44.78	28,743
1997	1,615,850.40	756,007	904,938	1,276,460	45.74	27,907
1998	1,446,210.00	649,578	777,543	1,174,840	46.71	25,152
1999	1,281,150.24	551,485	660,126	1,069,427	47.68	22,429
2000	1,530,125.42	629,740	753,797	1,311,872	48.66	26,960
2001	1,400,746.06	550,018	658,370	1,232,637	49.64	24,832
2002	1,623,956.48	606,972	726,543	1,465,798	50.62	28,957
2003	1,655,001.24	587,295	702,990	1,531,262	51.60	29,676
2004	1,140,634.96	382,978	458,423	1,081,434	52.59	20,563
2005	591,833.77	187,528	224,470	574,506	53.57	10,724
2006	957,387.37	285,081	341,241	951,232	54.56	17,435
2007	810,928.71	225,990	270,509	824,245	55.55	14,838
2008	750,967.85	194,945	233,349	780,458	56.54	13,804
2009	879,424.26	211,326	252,956	934,267	57.54	16,237
2010	975,481.78	215,787	258,296	1,058,604	58.53	18,087
2011	702,184.80	141,918	169,875	778,074	59.52	13,072
2012	5,145,288.42	940,716	1,126,034	5,820,105	60.52	96,168
2013	791,120.31	129,379	154,866	913,146	61.52	14,843
2014	263,772.71	38,102	45,608	310,485	62.51	4,967
2015	3,147,992.55	393,998	471,615	3,778,175	63.51	59,489
2016	1,586,065.76	167,933	201,015	1,940,174	64.51	30,076
2017	1,408,674.62	121,976	146,005	1,755,706	65.51	26,801
2018	1,388,767.23	93,742	112,209	1,762,627	66.50	26,506
2019	1,421,240.53	68,516	82,014	1,836,661	67.50	27,210
2020	2,295,790.03	66,418	79,502	3,019,815	68.50	44,085
2021	3,487,170.26	33,613	40,235	4,667,445	69.50	67,157
	66,511,466.03	28,204,608	33,730,790	56,059,690		1,103,488

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.8 1.66

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 369.20 SERVICES - UNDERGROUND - SPOKANE NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -35						
1956	4,113.93	4,557	5,264	290	12.57	23
1957	5,598.31	6,138	7,091	467	13.15	36
1958	4,041.74	4,384	5,065	391	13.76	28
1959	5,983.63	6,418	7,414	664	14.38	46
1960	3,309.61	3,509	4,054	414	15.02	28
1961	5,222.56	5,472	6,321	729	15.67	47
1962	5,047.74	5,225	6,036	778	16.33	48
1963	5,062.93	5,174	5,977	858	17.01	50
1964	5,750.73	5,800	6,700	1,063	17.70	60
1965	5,749.30	5,723	6,611	1,151	18.39	63
1966	6,846.16	6,720	7,763	1,479	19.10	77
1967	6,478.93	6,271	7,244	1,503	19.81	76
1968	1,840.37	1,755	2,027	457	20.54	22
1969	3,362.37	3,159	3,649	890	21.28	42
1971	3,576.87	3,257	3,763	1,066	22.78	47
1972	1,801.07	1,613	1,863	568	23.55	24
1973	6,303.46	5,552	6,414	2,096	24.33	86
1974	10,336.04	8,946	10,335	3,619	25.12	144
1975	11,855.24	10,076	11,640	4,365	25.93	168
1976	14,753.61	12,309	14,220	5,697	26.74	213
1977	17,764.72	14,540	16,797	7,185	27.56	261
1978	19,186.66	15,397	17,787	8,115	28.39	286
1979	20,866.00	16,407	18,954	9,215	29.23	315
1980	17,422.59	13,410	15,492	8,028	30.09	267
1981	17,733.02	13,355	15,428	8,512	30.95	275
1982	14,347.34	10,564	12,204	7,165	31.82	225
1983	18,171.03	13,072	15,101	9,430	32.70	288
1984	22,085.19	15,508	17,915	11,900	33.59	354
1985	23,073.73	15,806	18,260	12,890	34.48	374
1986	20,479.68	13,670	15,792	11,856	35.39	335
1987	18,700.69	12,154	14,041	11,205	36.30	309
1988	20,391.24	12,891	14,892	12,636	37.22	339
1989	17,887.58	10,991	12,697	11,451	38.14	300
1990	21,360.49	12,742	14,720	14,117	39.07	361
1991	19,193.74	11,101	12,824	13,088	40.01	327
1992	30,492.28	17,083	19,735	21,430	40.95	523
1993	32,359.59	17,537	20,259	23,426	41.90	559
1994	37,138.31	19,439	22,456	27,681	42.86	646
1995	59,270.66	29,937	34,584	45,431	43.81	1,037
1996	37,830.68	18,401	21,257	29,814	44.78	666
1997	36,464.33	17,061	19,709	29,518	45.74	645

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 369.20 SERVICES - UNDERGROUND - SPOKANE NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -35						
1998	32,634.23	14,658	16,933	27,123	46.71	581
1999	28,908.87	12,444	14,376	24,651	47.68	517
2000	34,525.96	14,210	16,416	30,194	48.66	621
2001	31,603.97	12,410	14,336	28,329	49.64	571
2002	26,482.81	9,898	11,434	24,318	50.62	480
2003	37,335.56	13,249	15,306	35,097	51.60	680
2004	106,927.24	35,902	41,475	102,877	52.59	1,956
2005	206,025.91	65,281	75,414	202,721	53.57	3,784
2006	188,389.28	56,097	64,805	189,521	54.56	3,474
2007	303,519.03	84,585	97,715	312,036	55.55	5,617
2008	375,741.21	97,539	112,680	394,571	56.54	6,979
2009	342,370.18	82,272	95,043	367,157	57.54	6,381
2010	277,657.60	61,421	70,955	303,883	58.53	5,192
2011	175,415.55	35,453	40,956	195,855	59.52	3,291
2012	430,432.48	78,696	90,912	490,172	60.52	8,099
2013	17,299.72	2,829	3,268	20,087	61.52	327
2014	560,636.11	80,984	93,555	663,304	62.51	10,611
2015	205,593.59	25,732	29,726	247,825	63.51	3,902
2016	288,562.09	30,553	35,296	354,263	64.51	5,492
2017	574,650.96	49,758	57,482	718,297	65.51	10,965
2018	838,970.05	56,630	65,421	1,067,189	66.50	16,048
2019	937,897.13	45,215	52,233	1,213,928	67.50	17,984
2020	1,039,616.86	30,077	34,746	1,368,737	68.50	19,982
2021	900,441.67	8,679	10,026	1,205,570	69.50	17,346
	8,600,892.21	1,437,696	1,660,864	9,950,340		160,900

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 61.8 1.87

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 369.30 SERVICES - UNDERGROUND - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -35						
1968	108,771.90	103,754	127,713	19,129	20.54	931
1969	183,425.62	172,347	212,146	35,479	21.28	1,667
1970	195,415.26	180,787	222,535	41,276	22.03	1,874
1971	267,525.13	243,627	299,886	61,273	22.78	2,690
1972	327,263.11	293,169	360,868	80,937	23.55	3,437
1973	352,335.30	310,330	381,992	93,661	24.33	3,850
1974	580,891.34	502,784	618,888	165,315	25.12	6,581
1975	478,717.49	406,871	500,826	145,443	25.93	5,609
1976	832,092.64	694,215	854,524	268,801	26.74	10,052
1977	1,004,504.63	822,179	1,012,038	344,043	27.56	12,483
1978	1,087,731.94	872,884	1,074,452	393,986	28.39	13,878
1979	1,185,205.47	931,904	1,147,101	452,926	29.23	15,495
1980	992,885.15	764,213	940,686	399,709	30.09	13,284
1981	1,011,127.62	761,491	937,336	427,686	30.95	13,819
1982	818,800.83	602,908	742,132	363,249	31.82	11,416
1983	1,039,378.28	747,688	920,345	482,816	32.70	14,765
1984	1,216,428.49	854,163	1,051,407	590,771	33.59	17,588
1985	1,320,753.95	904,757	1,113,685	669,333	34.48	19,412
1986	1,172,609.96	782,694	963,435	619,588	35.39	17,507
1987	1,013,925.52	658,981	811,154	557,645	36.30	15,362
1988	1,169,446.90	739,314	910,037	668,716	37.22	17,967
1989	987,379.42	606,684	746,780	586,182	38.14	15,369
1990	1,221,944.72	728,903	897,222	752,403	39.07	19,258
1991	1,395,927.07	807,377	993,818	890,684	40.01	22,262
1992	1,751,974.49	981,544	1,208,204	1,156,962	40.95	28,253
1993	1,859,910.35	1,007,942	1,240,697	1,270,182	41.90	30,315
1994	2,135,165.87	1,117,564	1,375,633	1,506,841	42.86	35,157
1995	3,409,593.17	1,722,148	2,119,829	2,483,122	43.81	56,679
1996	2,176,572.68	1,058,666	1,303,135	1,635,238	44.78	36,517
1997	2,098,630.87	981,885	1,208,623	1,624,529	45.74	35,517
1998	1,878,467.12	843,729	1,038,564	1,497,367	46.71	32,057
1999	1,664,257.28	716,398	881,830	1,364,917	47.68	28,627
2000	1,988,373.82	818,337	1,007,309	1,676,996	48.66	34,464
2001	1,820,380.63	714,792	879,853	1,577,661	49.64	31,782
2002	2,110,847.54	788,952	971,138	1,878,506	50.62	37,110
2003	2,146,487.76	761,705	937,599	1,960,159	51.60	37,988
2004	3,144,505.07	1,055,794	1,299,599	2,945,483	52.59	56,008
2005	3,398,083.74	1,076,712	1,325,348	3,262,065	53.57	60,894
2006	4,503,052.29	1,340,872	1,650,508	4,428,613	54.56	81,170
2007	4,310,903.60	1,201,365	1,478,786	4,340,934	55.55	78,145
2008	3,896,780.62	1,011,571	1,245,164	4,015,490	56.54	71,020

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 369.30 SERVICES - UNDERGROUND - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -35						
2009	3,922,655.23	942,614	1,160,284	4,135,301	57.54	71,868
2010	3,821,319.16	845,318	1,040,520	4,118,261	58.53	70,362
2011	2,639,590.25	533,484	656,677	2,906,770	59.52	48,837
2012	3,529,477.37	645,296	794,309	3,970,485	60.52	65,606
2013	3,084,077.30	504,367	620,836	3,542,668	61.52	57,586
2014	5,291,148.75	764,306	940,800	6,202,251	62.51	99,220
2015	5,576,193.43	697,908	859,070	6,668,791	63.51	105,004
2016	3,796,467.25	401,972	494,796	4,630,435	64.51	71,779
2017	6,731,358.90	582,862	717,457	8,369,878	65.51	127,765
2018	4,901,527.45	330,853	407,254	6,209,808	66.50	93,381
2019	5,553,042.24	267,704	329,522	7,167,085	67.50	106,179
2020	6,261,856.10	181,159	222,993	8,230,513	68.50	120,153
2021	6,836,447.46	65,897	81,114	9,148,090	69.50	131,627
	126,203,635.53	38,457,740	47,338,457	123,036,451		2,217,626
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.5 1.76

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 370.10 METERS - IDAHO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 33-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -2						
1947	1,068.48	959	957	133	3.96	34
1948	8,813.47	7,892	7,878	1,112	4.03	276
1949	3,629.12	3,242	3,236	466	4.10	114
1950	7,352.17	6,551	6,539	960	4.17	230
1951	20,164.70	17,930	17,898	2,670	4.23	631
1952	16,030.36	14,218	14,193	2,158	4.30	502
1953	20,719.26	18,338	18,305	2,829	4.36	649
1954	21,787.18	19,235	19,201	3,022	4.43	682
1955	35,072.64	30,899	30,844	4,930	4.49	1,098
1956	21,428.41	18,837	18,804	3,053	4.55	671
1957	17,232.46	15,116	15,089	2,488	4.61	540
1958	12,546.77	10,985	10,965	1,833	4.66	393
1959	30,390.48	26,550	26,503	4,495	4.72	952
1960	30,432.39	26,536	26,489	4,552	4.77	954
1961	29,146.84	25,366	25,321	4,409	4.82	915
1962	31,261.89	27,144	27,096	4,791	4.88	982
1963	28,516.59	24,712	24,668	4,419	4.93	896
1964	24,250.10	20,974	20,937	3,798	4.98	763
1965	27,318.55	23,588	23,546	4,319	5.02	860
1966	35,842.79	30,884	30,829	5,731	5.07	1,130
1967	29,138.86	25,055	25,010	4,712	5.12	920
1968	30,996.76	26,606	26,559	5,058	5.16	980
1969	43,375.89	37,149	37,083	7,160	5.21	1,374
1970	34,277.69	29,301	29,249	5,714	5.25	1,088
1971	59,159.08	50,475	50,385	9,957	5.29	1,882
1972	69,932.68	59,546	59,440	11,891	5.33	2,231
1973	65,069.65	55,292	55,194	11,177	5.37	2,081
1974	88,566.06	75,098	74,964	15,373	5.41	2,842
1975	94,028.45	79,584	79,442	16,467	5.44	3,027
1976	123,503.30	104,292	104,107	21,866	5.48	3,990
1977	150,840.16	127,074	126,848	27,009	5.52	4,893
1978	165,314.78	138,967	138,720	29,901	5.55	5,388
1979	169,102.47	141,843	141,591	30,894	5.58	5,537
1980	113,240.13	94,763	94,594	20,911	5.61	3,727
1981	162,070.19	135,294	135,053	30,259	5.64	5,365
1982	365,486.51	304,325	303,784	69,012	5.67	12,171
1983	304,840.78	253,234	252,784	58,154	5.69	10,220
1984	252,714.82	209,332	208,960	48,809	5.72	8,533
1985	358,739.57	296,391	295,864	70,050	5.74	12,204
1986	205,614.48	169,323	169,022	40,705	5.77	7,055



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 370.10 METERS - IDAHO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 33-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -2						
1987	135,429.44	111,190	110,992	27,146	5.79	4,688
1988	121,109.03	99,119	98,943	24,588	5.81	4,232
1989	146,024.74	119,043	118,831	30,114	5.84	5,157
1990	193,355.50	157,052	156,773	40,450	5.86	6,903
1991	209,964.35	169,870	169,568	44,596	5.88	7,584
1992	216,300.40	174,253	173,943	46,683	5.90	7,912
1993	248,966.74	199,543	199,188	54,758	5.93	9,234
1994	237,107.21	189,100	188,764	53,085	5.95	8,922
1995	366,042.11	290,208	289,692	83,671	5.98	13,992
1996	291,304.44	229,489	229,081	68,050	6.01	11,323
1997	307,522.18	240,609	240,181	73,492	6.04	12,168
1998	362,234.68	281,288	280,788	88,691	6.07	14,611
1999	255,824.26	197,042	196,692	64,249	6.10	10,533
2000	304,685.52	232,447	232,034	78,745	6.14	12,825
2001	206,528.00	155,936	155,659	55,000	6.18	8,900
2002	208,692.53	155,771	155,494	57,372	6.22	9,224
2003	275,659.62	203,153	202,792	78,381	6.26	12,521
2004	266,280.49	193,508	193,164	78,442	6.30	12,451
2005	32,510.84	23,242	23,201	9,960	6.35	1,569
2007	113,783.31	78,252	78,113	37,946	6.45	5,883
2008	11,195,068.40	7,520,648	7,507,272	3,911,698	6.50	601,800
2009	388,852.26	254,354	253,902	142,727	6.55	21,790
2010	270,795.04	171,900	171,594	104,617	6.59	15,875
2011	1,061,893.03	650,658	649,501	433,630	6.64	65,306
2012	264,046.18	155,316	155,040	114,287	6.68	17,109
2013	1,009,564.03	565,645	564,639	465,116	6.72	69,214
2015	420,435.36	206,904	206,536	222,308	6.79	32,741
2017	226,670.49	90,676	90,515	140,689	6.85	20,539
2019	870,983.91	234,192	233,775	654,629	6.90	94,874
2020	296.26	54	54	248	6.92	36
2021	989,452.11	67,821	67,700	941,541	6.94	135,669
	24,506,399.42	16,201,183	16,172,372	8,824,155		1,364,365

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 5.57

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 370.30 METERS - WASHINGTON STANDARD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L2.5						
NET SALVAGE PERCENT.. -2						
1960	28.71	29	29			
2008	216,184.23	149,762	169,055	51,453	3.85	13,364
2009	9,615.50	6,498	7,335	2,473	4.05	611
2010	1,500.21	991	1,119	411	4.23	97
2011	53.80	35	40	15	4.45	3
2012	169.68	105	119	54	4.72	11
2017	17,656.72	6,379	7,201	10,809	7.75	1,395
2019	1,190.68	248	280	934	9.55	98
2020	781,010.25	98,918	111,659	684,971	10.51	65,173
2021	70.46	3	4	68	11.50	6
	1,027,480.24	262,968	296,841	751,189		80,758
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 7.86

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 370.40 METERS - WASHINGTON AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. -2						
2018	56,855,803.14	13,454,357	8,469,575	49,523,344	11.52	4,298,901
2019	112,062.72	19,051	11,993	102,311	12.50	8,185
2020	390,016.83	39,782	25,043	372,774	13.50	27,613
2021	2,089,520.02	71,037	44,718	2,086,593	14.50	143,903
	59,447,402.71	13,584,227	8,551,329	52,085,022		4,478,602
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.6	7.53

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - CATALYST BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
2020	580,338.65	24,374	23,303	557,036	33.53	16,613
2021	24,647.86	345	329	24,318	34.51	705
	604,986.51	24,719	23,632	581,354		17,318
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.6 2.86

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 371.01 ELECTRIC VEHICLE CHARGING STATION - RESIDENTIAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2016	172,288.09	91,830	77,919	94,369	4.67	20,207
2017	1,164,453.82	517,017	438,698	725,756	5.56	130,532
2018	511,377.50	178,471	151,436	359,942	6.51	55,291
2019	107,916.09	26,979	22,892	85,024	7.50	11,337
2021	616,425.72	30,821	26,152	590,274	9.50	62,134
	2,572,461.22	845,118	717,097	1,855,364		279,501
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.6 10.87

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 371.02 ELECTRIC VEHICLE CHARGING STATION - MULTI-UNIT DWELLINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2016	165,896.47	88,423	106,800	59,097	4.67	12,655
	165,896.47	88,423	106,800	59,097		12,655
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.7 7.63

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - MERCURY VAPOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S1						
NET SALVAGE PERCENT.. -15						
1967	17,053.70	17,722	19,612			
1968	54,028.61	55,600	62,133			
1969	33,714.17	34,342	38,771			
1970	52,218.89	52,646	60,052			
1971	113,838.46	113,538	130,914			
1972	103,820.17	102,425	119,393			
1973	55,183.64	53,846	63,461			
1974	187,204.12	180,579	215,285			
1975	95,843.49	91,382	110,220			
1976	145,073.97	136,653	166,835			
1977	167,127.08	155,446	192,196			
1978	99,383.01	91,294	114,290			
1979	111,716.11	101,260	128,474			
1980	139,898.54	125,100	160,883			
1981	152,439.02	134,401	175,305			
1982	71,901.03	62,491	82,686			
1983	102,640.62	87,884	118,037			
1984	48,468.68	40,875	55,739			
1985	42,473.79	35,243	48,845			
1986	20,759.54	16,943	23,873			
1987	24,213.38	19,424	27,845			
1988	62,212.58	49,019	71,544			
1989	37,756.41	29,210	43,420			
1990	45,148.04	34,252	51,057	863	11.23	77
1991	35,050.55	26,054	38,837	1,471	11.67	126
1992	80,854.97	58,861	87,739	5,244	12.11	433
1993	251,189.29	178,835	266,574	22,294	12.57	1,774
1994	240,775.23	167,478	249,645	27,247	13.04	2,089
1995	273,296.05	185,526	276,548	37,742	13.52	2,792
1996	202,731.09	134,161	199,983	33,158	14.01	2,367
1997	235,502.20	151,663	226,071	44,757	14.52	3,082
1998	155,046.10	97,040	144,649	33,654	15.04	2,238
1999	146,046.18	88,659	132,157	35,796	15.58	2,298
2000	229,721.07	135,051	201,309	62,870	16.13	3,898
2001	125,966.17	71,596	106,722	38,139	16.69	2,285
2002	303,756.12	166,402	248,042	101,278	17.28	5,861
2003	178,807.05	94,215	140,439	65,189	17.88	3,646
2004	40,586.88	20,508	30,570	16,105	18.50	871
2006	20,394.62	9,382	13,985	9,469	19.80	478
2009	311.48	120	179	179	21.91	8
2014	128.29	32	48	100	25.91	4

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - MERCURY VAPOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S1						
NET SALVAGE PERCENT.. -15						
2018	30,307.42	3,633	5,415	29,439	29.56	996
2019	4,872.48	421	627	4,976	30.52	163
2021	2,716.64	47	70	3,054	32.50	94
	4,542,176.93	3,411,259	4,650,479	573,024		35,580
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.1 0.78



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND CONDUCTOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S1						
NET SALVAGE PERCENT.. -15						
1964	66.47	71	76			
1965	25,675.12	27,200	29,526			
1966	224.56	236	258			
1967	18,587.81	19,316	21,376			
1968	27,911.48	28,723	32,098			
1969	16,745.15	17,057	19,257			
1970	25,364.10	25,571	29,169			
1971	54,860.18	54,715	63,089			
1972	45,775.83	45,161	52,642			
1973	26,280.75	25,643	30,223			
1974	87,898.47	84,788	101,083			
1975	41,164.57	39,249	47,339			
1976	66,850.21	62,970	76,770	108	5.97	18
1977	76,518.16	71,170	86,766	1,230	6.31	195
1978	45,323.33	41,634	50,758	1,364	6.64	205
1979	50,762.03	46,011	56,094	2,282	6.99	326
1980	63,319.29	56,621	69,029	3,788	7.34	516
1981	68,732.29	60,599	73,879	5,163	7.70	671
1982	32,447.23	28,201	34,381	2,933	8.06	364
1983	46,251.34	39,602	48,281	4,908	8.43	582
1984	21,850.20	18,427	22,465	2,663	8.80	303
1985	19,163.84	15,901	19,386	2,652	9.19	289
1986	9,374.00	7,651	9,328	1,452	9.58	152
1987	10,950.91	8,785	10,710	1,884	9.98	189
1988	27,974.33	22,042	26,872	5,298	10.39	510
1989	16,997.47	13,150	16,032	3,515	10.80	325
1990	20,325.27	15,420	18,799	4,575	11.23	407
1991	15,780.16	11,730	14,301	3,846	11.67	330
1992	35,316.56	25,710	31,344	9,270	12.11	765
1993	112,597.41	80,164	97,731	31,756	12.57	2,526
1994	107,851.88	75,019	91,459	32,571	13.04	2,498
1995	122,383.80	83,080	101,286	39,455	13.52	2,918
1996	90,780.39	60,076	73,241	31,156	14.01	2,224
1997	105,425.09	67,894	82,773	38,466	14.52	2,649
1998	69,456.15	43,471	52,997	26,878	15.04	1,787
1999	65,361.45	39,678	48,373	26,793	15.58	1,720
2000	102,883.92	60,485	73,740	44,577	16.13	2,764
2001	56,454.43	32,087	39,119	25,804	16.69	1,546
2002	135,864.40	74,428	90,739	65,505	17.28	3,791
2003	74,562.63	39,288	47,898	37,849	17.88	2,117
2004	117,154.08	59,198	72,171	62,556	18.50	3,381

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND CONDUCTOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S1						
NET SALVAGE PERCENT.. -15						
2005	89,487.01	43,222	52,694	50,216	19.14	2,624
2006	145,379.18	66,874	81,529	85,657	19.80	4,326
2007	105,681.72	46,109	56,213	65,321	20.48	3,190
2008	111,741.21	45,988	56,066	72,436	21.19	3,418
2009	100,085.15	38,680	47,156	67,942	21.91	3,101
2010	50,128.19	18,063	22,021	35,626	22.66	1,572
2011	25,750.72	8,579	10,459	19,154	23.44	817
2012	48,513.79	14,810	18,056	37,735	24.24	1,557
2013	126,915.49	35,118	42,814	103,139	25.06	4,116
2014	198,132.17	48,954	59,682	168,170	25.91	6,491
2015	356,462.72	77,141	94,046	315,886	26.79	11,791
2016	126,377.71	23,386	28,511	116,823	27.69	4,219
2017	604,572.41	92,490	112,759	582,499	28.61	20,360
2018	456,185.82	54,686	66,670	457,944	29.56	15,492
2019	342,297.83	29,582	36,065	357,578	30.52	11,716
2020	293,896.45	15,260	18,604	319,377	31.51	10,136
2021	426,470.61	7,430	9,058	481,383	32.50	14,812
	5,767,344.92	2,294,594	2,775,261	3,857,186		155,806
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.8 2.70

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - DECORATIVE AND METAL  
STANDARDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S1						
NET SALVAGE PERCENT.. -15						
1964	59.64	64	69			
1965	37,179.91	39,388	42,757			
1966	349.87	367	402			
1967	28,286.67	29,395	32,530			
1968	43,227.21	44,484	49,711			
1969	26,065.48	26,551	29,975			
1970	16,081.55	16,213	18,494			
1971	78,802.34	78,594	90,263	360	4.38	82
1972	78,037.06	76,988	88,419	1,324	4.69	282
1973	39,340.19	38,386	44,085	1,156	5.00	231
1974	139,113.16	134,190	154,114	5,866	5.32	1,103
1975	70,670.52	67,381	77,385	3,886	5.64	689
1976	106,652.45	100,462	115,378	7,272	5.97	1,218
1977	122,847.38	114,261	131,226	10,048	6.31	1,592
1978	73,329.04	67,361	77,362	6,966	6.64	1,049
1979	82,607.24	74,876	85,993	9,005	6.99	1,288
1980	103,796.34	92,816	106,597	12,769	7.34	1,740
1981	113,470.52	100,044	114,898	15,593	7.70	2,025
1982	53,856.77	46,808	53,758	8,177	8.06	1,015
1983	77,347.98	66,228	76,061	12,889	8.43	1,529
1984	36,745.07	30,988	35,589	6,668	8.80	758
1985	32,448.76	26,924	30,921	6,395	9.19	696
1986	15,957.61	13,024	14,958	3,393	9.58	354
1987	18,719.34	15,017	17,247	4,280	9.98	429
1988	48,088.53	37,890	43,516	11,786	10.39	1,134
1989	7,084.66	5,481	6,295	1,852	10.80	171
1990	35,159.04	26,674	30,634	9,799	11.23	873
1991	27,390.97	20,360	23,383	8,117	11.67	696
1992	63,151.06	45,973	52,799	19,825	12.11	1,637
1993	196,541.72	139,929	160,705	65,318	12.57	5,196
1994	188,672.27	131,236	150,721	66,252	13.04	5,081
1995	214,481.33	145,600	167,218	79,436	13.52	5,875
1996	159,430.02	105,506	121,171	62,174	14.01	4,438
1997	185,407.89	119,403	137,131	76,088	14.52	5,240
1998	122,311.08	76,552	87,918	52,740	15.04	3,507
1999	115,215.25	69,943	80,328	52,170	15.58	3,349
2000	181,625.17	106,776	122,629	86,240	16.13	5,347
2001	99,807.57	56,728	65,151	49,628	16.69	2,974
2002	240,435.97	131,714	151,270	125,231	17.28	7,247
2003	141,815.25	74,723	85,817	77,271	17.88	4,322

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - DECORATIVE AND METAL  
STANDARDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S1						
NET SALVAGE PERCENT.. -15						
2004	549,217.21	277,519	318,723	312,877	18.50	16,912
2005	543,830.43	262,670	301,669	323,736	19.14	16,914
2006	582,712.21	268,048	307,846	362,273	19.80	18,297
2007	750,281.20	327,347	375,949	486,874	20.48	23,773
2008	651,068.84	267,955	307,739	440,990	21.19	20,811
2009	405,509.78	156,717	179,985	286,351	21.91	13,069
2010	444,974.10	160,337	184,143	327,577	22.66	14,456
2011	354,544.97	118,118	135,655	272,072	23.44	11,607
2012	556,120.57	169,766	194,972	444,567	24.24	18,340
2013	509,282.37	140,919	161,842	423,833	25.06	16,913
2014	507,482.27	125,387	144,004	439,601	25.91	16,966
2015	804,911.67	174,189	200,051	725,597	26.79	27,085
2016	968,891.77	179,290	205,910	908,316	27.69	32,803
2017	1,219,106.42	186,504	214,195	1,187,777	28.61	41,516
2018	953,501.33	114,302	131,273	965,254	29.56	32,654
2019	1,010,661.66	87,344	100,312	1,061,949	30.52	34,795
2020	1,317,937.22	68,431	78,591	1,437,037	31.51	45,606
2021	1,612,476.67	28,093	32,264	1,822,084	32.50	56,064
	17,164,120.57	5,708,234	6,550,001	13,188,737		531,748
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.8 3.10

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 373.40 STREET LIGHTING AND SIGNAL SYSTEMS - HIGH PRESSURE SODIUM  
VAPOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S1						
NET SALVAGE PERCENT.. -15						
1985	12,088.79	10,031	7,996	5,906	9.19	643
1986	33,830.26	27,611	22,008	16,897	9.58	1,764
1987	22,616.74	18,144	14,462	11,547	9.98	1,157
1988	25,976.14	20,467	16,314	13,559	10.39	1,305
1989	16,959.51	13,121	10,459	9,044	10.80	837
1990	42,979.95	32,607	25,991	23,436	11.23	2,087
1991	39,000.55	28,990	23,108	21,743	11.67	1,863
1992	87,779.36	63,902	50,936	50,010	12.11	4,130
1993	144,903.22	103,164	82,231	84,408	12.57	6,715
1994	173,047.06	120,368	95,944	103,060	13.04	7,903
1995	178,404.75	121,109	96,535	108,630	13.52	8,035
1996	186,717.66	123,564	98,492	116,233	14.01	8,296
1997	263,701.08	169,823	135,364	167,892	14.52	11,563
1998	245,726.85	153,795	122,588	159,998	15.04	10,638
1999	253,788.23	154,065	122,804	169,052	15.58	10,851
2000	311,174.64	182,937	145,817	212,034	16.13	13,145
2001	306,769.67	174,361	138,981	213,804	16.69	12,810
2002	356,255.66	195,162	155,562	254,132	17.28	14,707
2003	398,774.78	210,117	167,482	291,109	17.88	16,281
2004	450,287.48	227,530	181,362	336,469	18.50	18,188
2005	459,788.78	222,078	177,016	351,741	19.14	18,377
2006	646,547.88	297,412	237,064	506,466	19.80	25,579
2007	722,905.40	315,403	251,404	579,937	20.48	28,317
2008	655,903.44	269,945	215,170	539,119	21.19	25,442
2009	910,547.87	351,899	280,495	766,635	21.91	34,990
2010	1,304,407.83	470,017	374,646	1,125,423	22.66	49,666
2011	2,605,283.80	867,963	691,844	2,304,232	23.44	98,303
2012	1,157,272.45	353,278	281,594	1,049,269	24.24	43,287
2013	1,617,064.93	447,444	356,653	1,502,972	25.06	59,975
2014	1,214,109.84	299,979	239,110	1,157,116	25.91	44,659
2015	3,709,512.59	802,764	639,875	3,626,064	26.79	135,351
2016	1,939,193.35	358,841	286,029	1,944,043	27.69	70,207
2017	1,640,204.96	250,926	200,011	1,686,225	28.61	58,938
2018	1,786,877.26	214,204	170,740	1,884,169	29.56	63,740

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 373.40 STREET LIGHTING AND SIGNAL SYSTEMS - HIGH PRESSURE SODIUM  
VAPOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S1						
NET SALVAGE PERCENT.. -15						
2019	1,666,685.20	144,039	114,812	1,801,876	30.52	59,039
2020	1,665,498.48	86,477	68,930	1,846,393	31.51	58,597
2021	2,271,593.49	39,577	31,546	2,580,787	32.50	79,409
	29,524,179.93	7,943,114	6,331,375	27,621,432		1,106,794
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.0 3.75

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 373.50 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S1						
NET SALVAGE PERCENT.. -15						
2012	814.41	249	354	583	24.24	24
2013	4,324.28	1,197	1,701	3,272	25.06	131
2015	4,316,546.89	934,131	1,327,356	3,636,673	26.79	135,747
2016	3,951,749.61	731,257	1,039,081	3,505,431	27.69	126,596
2017	3,511,601.77	537,221	763,366	3,274,976	28.61	114,470
2018	2,121,260.88	254,288	361,331	2,078,119	29.56	70,302
2019	1,398,142.98	120,831	171,695	1,436,169	30.52	47,057
2020	1,247,720.85	64,785	92,056	1,342,823	31.51	42,616
2021	1,418,531.42	24,714	35,118	1,596,193	32.50	49,114
	17,970,693.09	2,668,673	3,792,058	16,874,239		586,057
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.8 3.26

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S1						
NET SALVAGE PERCENT.. -5						
1933	655.76	646	689			
1941	35.34	33	36	1	5.43	
1949	129.89	115	126	10	7.89	1
1961	8,583.57	6,855	7,507	1,506	11.97	126
1964	282.82	219	240	57	13.08	4
1970	170,154.78	123,527	135,273	43,390	15.43	2,812
1971	25,419.42	18,235	19,969	6,721	15.84	424
1972	14,012.98	9,929	10,873	3,841	16.26	236
1973	3,992.47	2,793	3,059	1,133	16.69	68
1974	266,719.80	184,221	201,738	78,318	17.11	4,577
1975	16,498.26	11,243	12,312	5,011	17.55	286
1976	2,266.22	1,523	1,668	712	17.99	40
1978	84,573.75	55,235	60,487	28,315	18.90	1,498
1979	28,471.42	18,320	20,062	9,833	19.36	508
1980	10,135.84	6,420	7,030	3,613	19.84	182
1981	84,507.70	52,672	57,680	31,053	20.32	1,528
1983	66,741.28	40,225	44,050	26,028	21.30	1,222
1984	1,186.05	702	769	476	21.81	22
1985	44,180.12	25,681	28,123	18,266	22.32	818
1986	62,486.97	35,627	39,015	26,596	22.85	1,164
1987	87,679.78	49,015	53,676	38,388	23.38	1,642
1989	1,191.21	638	699	552	24.48	23
1990	43,297.25	22,695	24,853	20,609	25.04	823
1992	41,222.24	20,594	22,552	20,731	26.21	791
1993	1,895.00	923	1,011	979	26.81	37
1994	95,107.97	45,098	49,386	50,477	27.42	1,841
1995	12,987.81	5,989	6,558	7,079	28.04	252
1996	12,267.88	5,493	6,015	6,866	28.68	239
1997	5,881.01	2,553	2,796	3,379	29.33	115
1998	173,811.50	73,037	79,982	102,520	29.99	3,418
1999	88,605.56	35,968	39,388	53,648	30.67	1,749
2000	18,251.75	7,144	7,823	11,341	31.36	362
2001	1,847.26	696	762	1,178	32.07	37
2004	3,678.04	1,214	1,329	2,533	34.28	74
2005	60,713.46	19,061	20,873	42,876	35.05	1,223
2006	80,503.56	23,955	26,233	58,296	35.83	1,627
2007	39,886.61	11,191	12,255	29,626	36.64	809
2008	30,443.89	8,023	8,786	23,180	37.45	619
2009	1,224,801.10	301,191	329,831	956,210	38.29	24,973
2010	195,686.86	44,628	48,872	156,599	39.14	4,001
2011	2,129,961.07	446,845	489,334	1,747,125	40.01	43,667



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S1						
NET SALVAGE PERCENT.. -5						
2012	151,925.57	29,033	31,794	127,728	40.90	3,123
2013	664,247.68	114,383	125,259	572,201	41.80	13,689
2014	180,592.76	27,647	30,276	159,346	42.71	3,731
2015	244,567.53	32,613	35,714	221,082	43.65	5,065
2016	1,057,194.29	120,108	131,529	978,525	44.59	21,945
2017	189,113.12	17,633	19,310	179,259	45.56	3,935
2018	200,113.89	14,582	15,968	194,152	46.53	4,173
2019	264,579.64	13,835	15,151	262,658	47.51	5,528
2020	51,839.24	1,633	1,788	52,643	48.50	1,085
2021	9,626,855.79	101,082	110,693	9,997,505	49.50	201,970
	17,871,784.76	2,192,721	2,401,202	16,364,172		368,082
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.5 2.06

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	7,797.58	1,300	1,300	6,498	12.50	520
2021	25,241.08	841	841	24,400	14.50	1,683
	33,038.66	2,141	2,141	30,898		2,203
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.0	6.67

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	176,337.30	158,704	150,813	25,524	0.50	25,524
2018	174,183.55	121,928	115,866	58,318	1.50	38,879
2019	230,434.12	115,217	109,488	120,946	2.50	48,378
2020	719,728.58	215,919	205,183	514,546	3.50	147,013
2021	335,690.73	33,569	31,900	303,791	4.50	67,509
	1,636,374.28	645,337	613,250	1,023,124		327,303
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.1	20.00

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	326,249.47	163,125	163,115	163,134	2.50	65,254
	326,249.47	163,125	163,115	163,134		65,254
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5						20.00

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L2.5						
NET SALVAGE PERCENT.. +10						
1992	10,541.17	8,274	9,487			
1996	87.00	65	78			
2001	77,095.33	52,535	69,386			
2003	4,099.83	2,667	3,690			
2005	5,296.48	3,289	4,689	78	4.34	18
2006	57,522.96	34,945	49,817	1,954	4.55	429
2008	320,880.26	187,302	267,016	21,776	4.92	4,426
2009	71,710.34	40,890	58,292	6,247	5.13	1,218
2010	387,423.18	214,686	306,055	42,626	5.38	7,923
2011	265,493.90	141,489	201,706	37,239	5.71	6,522
2012	437,952.50	221,292	315,472	78,685	6.14	12,815
2013	1,305,363.22	615,104	876,887	297,940	6.67	44,669
2014	880,361.08	378,620	539,757	252,568	7.31	34,551
2015	531,625.96	204,031	290,865	187,598	8.03	23,362
2016	1,482,813.26	492,829	702,573	631,959	8.83	71,570
2017	575,906.81	159,569	227,480	290,836	9.69	30,014
2018	191,377.98	41,830	59,633	112,607	10.60	10,623
2019	443,728.08	70,171	100,035	299,320	11.54	25,938
2020	874,155.17	83,733	119,369	667,371	12.51	53,347
2021	146,274.18	4,701	6,702	124,945	13.50	9,255
	8,069,708.69	2,958,022	4,208,989	3,053,749		336,680

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1 4.17

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-L2.5						
NET SALVAGE PERCENT.. +10						
2000	8,537.74	5,451	7,684			
2001	1,546.90	969	1,392			
2002	139,095.85	85,569	125,186			
2003	313,258.86	189,391	281,090	843	5.58	151
2004	80,860.35	48,074	71,350	1,424	5.77	247
2006	52,961.66	30,394	45,110	2,555	6.16	415
2007	187,700.56	105,433	156,482	12,449	6.39	1,948
2008	181,607.28	99,222	147,263	16,184	6.68	2,423
2009	344,056.91	181,418	269,257	40,394	7.04	5,738
2010	2,804,590.47	1,413,514	2,097,909	426,222	7.48	56,982
2011	543,194.45	258,815	384,128	104,747	8.00	13,093
2012	610,999.64	271,392	402,794	147,106	8.61	17,085
2013	2,174,576.87	886,458	1,315,663	641,456	9.30	68,974
2014	1,597,320.72	586,881	871,037	566,552	10.06	56,317
2015	3,358,156.58	1,088,043	1,614,851	1,407,490	10.88	129,365
2016	2,519,303.41	701,548	1,041,223	1,226,150	11.74	104,442
2017	1,952,170.51	450,606	668,781	1,088,172	12.64	86,090
2018	2,831,202.56	514,101	763,018	1,785,064	13.57	131,545
2019	2,592,321.68	338,975	503,100	1,829,990	14.53	125,946
2020	1,159,991.79	91,506	135,811	908,182	15.51	58,555
2021	2,514,973.90	66,569	98,801	2,164,676	16.50	131,192
	25,968,428.69	7,414,329	11,001,930	12,369,656		990,508
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 3.81

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R4						
NET SALVAGE PERCENT.. +10						
2013	5,097,472.12	1,919,963	2,434,712	2,153,013	11.63	185,126
2014	803,925.63	268,069	339,939	383,594	12.59	30,468
2015	737,653.53	214,104	271,506	392,382	13.55	28,958
2016	1,061,044.31	261,176	331,198	623,742	14.53	42,928
2017	1,794,809.13	361,834	458,843	1,156,485	15.52	74,516
2018	1,724,095.34	270,769	343,364	1,208,322	16.51	73,187
2019	723,332.14	81,375	103,192	547,807	17.50	31,303
2020	339,270.35	22,901	29,041	276,302	18.50	14,935
2021	483,209.55	10,872	13,787	421,102	19.50	21,595
	12,764,812.10	3,411,063	4,325,582	7,162,749		503,016
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.2 3.94

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. +10						
1949	261.37	235	235			
1962	6,968.11	6,271	6,271			
1963	13,792.85	12,414	12,414			
1969	5,085.15	4,577	4,577			
1975	652.70	587	587			
1978	4,721.10	4,143	4,249			
1979	3,914.17	3,397	3,523			
1994	3,855.02	2,726	3,359	111	3.43	32
1995	807.87	561	691	36	3.66	10
1996	11,960.05	8,147	10,039	725	3.89	186
1997	9,872.66	6,592	8,123	762	4.13	185
1998	96,310.35	63,005	77,635	9,044	4.37	2,070
2001	8,966.62	5,483	6,756	1,314	5.13	256
2002	3,040.16	1,816	2,238	498	5.38	93
2004	21,604.28	12,310	15,168	4,276	5.87	728
2005	23,787.94	13,233	16,306	5,103	6.11	835
2006	96,351.94	52,301	64,446	22,271	6.35	3,507
2007	243,920.86	129,109	159,089	60,440	6.59	9,171
2008	89,006.02	45,811	56,449	23,656	6.85	3,453
2009	609,780.82	303,900	374,468	174,335	7.14	24,417
2010	235,914.93	113,328	139,644	72,679	7.46	9,742
2011	319,839.69	146,806	180,895	106,961	7.84	13,643
2012	787,961.68	341,733	421,086	288,080	8.29	34,750
2013	571,159.73	231,001	284,641	229,403	8.81	26,039
2014	593,244.09	219,238	270,147	263,773	9.43	27,972
2015	778,010.64	256,452	316,002	384,208	10.14	37,890
2016	730,725.95	208,805	257,291	400,362	10.92	36,663
2017	1,074,122.93	256,178	315,665	651,046	11.76	55,361
2018	543,863.68	102,790	126,659	362,818	12.64	28,704
2019	812,448.27	111,509	137,402	593,801	13.56	43,791
2020	305,171.25	25,576	31,515	243,139	14.51	16,757
2021	283,798.61	7,982	9,835	245,584	15.50	15,844
	8,290,921.49	2,698,016	3,317,405	4,144,424		392,099

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 4.73



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	1,000.00	700	700	300	7.50	40
2006	20,365.23	12,626	12,626	7,739	9.50	815
2007	180,227.08	104,532	104,534	75,693	10.50	7,209
2008	77,674.33	41,944	41,945	35,729	11.50	3,107
2009	55,664.99	27,832	27,832	27,833	12.50	2,227
2010	6,918.15	3,182	3,182	3,736	13.50	277
2011	4,951.93	2,080	2,080	2,872	14.50	198
2015	5,177.44	1,346	1,346	3,831	18.50	207
2016	35,486.67	7,807	7,807	27,680	19.50	1,419
2021	85,317.54	1,706	1,706	83,611	24.50	3,413
	472,783.36	203,755	203,758	269,025		18,912

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 4.00

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	17,431.56	16,996	16,986	446	0.50	446
2003	113,615.96	105,095	105,035	8,581	1.50	5,721
2004	69,562.35	60,867	60,833	8,729	2.50	3,492
2005	172,185.82	142,053	141,973	30,213	3.50	8,632
2006	363,914.03	282,033	281,873	82,041	4.50	18,231
2007	343,127.81	248,768	248,627	94,501	5.50	17,182
2008	106,854.20	72,127	72,086	34,768	6.50	5,349
2009	101,946.64	63,717	63,681	38,266	7.50	5,102
2010	38,716.37	22,262	22,249	16,467	8.50	1,937
2011	121,620.41	63,851	63,815	57,805	9.50	6,085
2012	333,150.73	158,247	158,157	174,994	10.50	16,666
2013	10,976.58	4,665	4,662	6,315	11.50	549
2014	186,059.91	69,772	69,733	116,327	12.50	9,306
2015	857,732.96	278,763	278,605	579,128	13.50	42,898
2016	102,258.31	28,121	28,105	74,153	14.50	5,114
2017	165,800.42	37,305	37,284	128,516	15.50	8,291
2018	1,311,126.59	229,447	229,317	1,081,810	16.50	65,564
2019	1,318,262.84	164,783	164,690	1,153,573	17.50	65,918
2020	896,881.54	67,266	67,228	829,654	18.50	44,846
2021	765,050.86	19,126	19,115	745,936	19.50	38,253
	7,396,275.89	2,135,264	2,134,054	5,262,222		369,582

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 5.00

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 394.10 TOOLS, SHOP AND GARAGE EQUIPMENT - ELECTRIC VEHICLE CHARGER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S2.5						
NET SALVAGE PERCENT.. 0						
2015	51,258.01	30,345	31,759	19,499	4.08	4,779
2017	62,583.22	27,224	28,492	34,091	5.65	6,034
2019	3,388.86	844	883	2,506	7.51	334
	117,230.09	58,413	61,134	56,096		11,147
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0						9.51

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	35,970.89	34,772	34,385	1,586	0.50	1,586
2008	14,532.23	13,079	12,933	1,599	1.50	1,066
2009	78,185.98	65,155	64,430	13,756	2.50	5,502
2010	29,068.35	22,286	22,038	7,030	3.50	2,009
2014	101,438.94	50,719	50,155	51,284	7.50	6,838
2017	143,351.76	43,006	42,527	100,825	10.50	9,602
2018	375,480.14	87,611	86,636	288,844	11.50	25,117
2019	681,771.38	113,631	112,366	569,405	12.50	45,552
2020	197,276.95	19,728	19,509	177,768	13.50	13,168
2021	1,244,423.58	41,477	41,015	1,203,408	14.50	82,994
	2,901,500.20	491,464	485,994	2,415,506		193,434
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 6.67

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 395.12 LABORATORY EQUIPMENT - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	250,827.91	58,526	58,418	192,410	11.50	16,731
2021	3,055.54	102	101	2,954	14.50	204
	253,883.45	58,628	58,519	195,364		16,935
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5						6.67

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 396.30 POWER OPERATED EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. 0						
1983	16,727.50	15,410	16,728			
1985	21,906.06	19,688	21,906			
1986	89,867.15	79,757	89,867			
1987	2,104.00	1,842	2,104			
1991	1,765.16	1,457	1,765			
1992	113,349.04	92,166	113,349			
1993	73,072.19	58,412	72,736	336	3.21	105
1994	207,699.32	163,173	203,187	4,512	3.43	1,315
1995	50,753.96	39,144	48,743	2,011	3.66	549
1996	41,595.96	31,483	39,203	2,393	3.89	615
1997	331,489.46	245,925	306,232	25,257	4.13	6,115
1999	114,069.10	81,132	101,028	13,041	4.62	2,823
2000	25,359.90	17,641	21,967	3,393	4.87	697
2005	101,167.86	62,534	77,869	23,299	6.11	3,813
2007	234,484.94	137,905	171,723	62,762	6.59	9,524
2009	863,738.27	478,295	595,586	268,152	7.14	37,556
2010	930,586.57	496,701	618,505	312,082	7.46	41,834
2011	95,020.67	48,461	60,345	34,676	7.84	4,423
2012	1,015,146.10	489,179	609,139	406,007	8.29	48,976
	4,329,903.21	2,560,305	3,171,982	1,157,921		158,345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.3 3.66

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 396.40 POWER OPERATED EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-S1						
NET SALVAGE PERCENT.. 0						
1977	84,471.67	81,163	84,472			
1979	1,146.08	1,075	1,146			
1981	7,579.03	6,929	7,579			
1982	69,493.09	62,688	69,493			
1984	167,281.33	146,719	167,281			
1985	278,254.23	240,573	278,254			
1986	327,971.47	279,186	327,971			
1987	296,664.85	248,703	296,665			
1988	153,169.88	126,301	153,170			
1989	100,742.97	81,685	100,743			
1992	43,283.01	33,220	43,283			
1993	275,773.43	207,520	275,773			
1995	512,220.88	369,224	512,221			
1996	819,681.21	577,531	819,681			
1997	199,198.92	136,949	199,199			
1998	35,621.76	23,867	35,622			
1999	687,432.55	448,261	687,433			
2000	78,631.82	49,833	78,632			
2003	768,654.95	441,654	702,164	66,491	10.21	6,512
2004	211,215.90	116,872	185,809	25,407	10.72	2,370
2005	192,766.92	102,407	162,812	29,955	11.25	2,663
2006	755,350.90	383,658	609,959	145,392	11.81	12,311
2007	237,179.47	114,835	182,570	54,609	12.38	4,411
2008	1,947,115.07	894,057	1,421,417	525,698	12.98	40,501
2009	2,194,524.08	950,953	1,511,873	682,651	13.60	50,195
2010	9,081,630.87	3,689,413	5,865,614	3,216,017	14.25	225,685
2012	2,342,263.72	815,881	1,297,128	1,045,135	15.64	66,824
	21,869,320.06	10,631,157	16,077,964	5,791,356		411,472
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.1	1.88

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 396.50 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-S0						
NET SALVAGE PERCENT.. 0						
2005	112,824.21	69,528	95,831	16,993	6.14	2,768
2006	35,595.45	20,934	28,853	6,742	6.59	1,023
2007	38,007.61	21,284	29,336	8,672	7.04	1,232
2008	274,599.64	145,708	200,830	73,770	7.51	9,823
2009	84,268.93	42,187	58,147	26,122	7.99	3,269
2010	729,458.94	342,846	472,546	256,913	8.48	30,296
2011	464,930.96	203,696	280,755	184,176	8.99	20,487
2012	214,433.36	86,978	119,882	94,551	9.51	9,942
2013	145,044.60	53,939	74,344	70,701	10.05	7,035
2014	167,960.67	56,583	77,989	89,972	10.61	8,480
2015	90,557.77	27,167	37,444	53,114	11.20	4,742
2016	230,457.18	60,352	83,184	147,273	11.81	12,470
2017	364,425.77	80,629	111,132	253,294	12.46	20,329
2018	564,305.77	100,870	139,030	425,276	13.14	32,365
2019	403,278.71	53,684	73,993	329,286	13.87	23,741
2020	81,132.12	6,795	9,365	71,767	14.66	4,895
2021	55,985.42	1,680	2,316	53,670	15.52	3,458
	4,057,267.11	1,374,860	1,894,977	2,162,290		196,355
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0						4.84



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	3,643,256.73	3,521,827	3,476,006	167,251	0.50	167,251
2008	4,104,208.29	3,693,787	3,645,729	458,479	1.50	305,653
2009	2,487,122.24	2,072,594	2,045,628	441,494	2.50	176,598
2010	2,496,255.90	1,913,805	1,888,905	607,351	3.50	173,529
2011	2,896,296.92	2,027,408	2,001,030	895,267	4.50	198,948
2012	4,614,813.01	2,922,700	2,884,674	1,730,139	5.50	314,571
2013	4,501,347.26	2,550,778	2,517,591	1,983,756	6.50	305,193
2014	4,712,884.31	2,356,442	2,325,783	2,387,101	7.50	318,280
2015	3,061,410.29	1,326,601	1,309,341	1,752,069	8.50	206,126
2016	2,511,899.45	921,038	909,055	1,602,844	9.50	168,720
2017	2,003,809.63	601,143	593,322	1,410,488	10.50	134,332
2018	1,878,781.70	438,376	432,672	1,446,110	11.50	125,749
2019	1,745,675.86	290,952	287,167	1,458,509	12.50	116,681
2020	3,768,842.58	376,884	371,981	3,396,862	13.50	251,619
2021	1,676,492.76	55,878	55,151	1,621,342	14.50	111,817
	46,103,096.93	25,070,213	24,744,035	21,359,062		3,075,067
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.9 6.67

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 397.50 COMMUNICATION EQUIPMENT - SUB INTEGRATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	164,776.10	82,388	82,313	82,463	7.50	10,995
2015	131,124.18	56,820	56,768	74,356	8.50	8,748
2016	599,508.16	219,822	219,621	379,887	9.50	39,988
2017	142,898.78	42,870	42,831	100,068	10.50	9,530
2018	305,455.26	71,272	71,206	234,249	11.50	20,369
2019	652,787.50	108,800	108,700	544,088	12.50	43,527
2020	348,623.75	34,862	34,830	313,794	13.50	23,244
2021	1,192,651.64	39,751	39,715	1,152,937	14.50	79,513
	3,537,825.37	656,585	655,984	2,881,841		235,914
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.2						6.67

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 397.60 COMMUNICATION EQUIPMENT - DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	342,491.50	34,249	34,049	308,442	13.50	22,848
2021	221,472.98	7,382	7,338	214,135	14.50	14,768
	563,964.48	41,631	41,387	522,577		37,616
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.9 6.67

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	17,352.88	16,485	16,286	1,067	0.50	1,067
2013	63,764.84	54,200	53,544	10,221	1.50	6,814
2014	43,349.30	32,512	32,119	11,230	2.50	4,492
2016	12,672.06	6,970	6,886	5,786	4.50	1,286
2017	1,703.32	766	757	946	5.50	172
2018	2,322.60	813	803	1,520	6.50	234
2019	47,643.32	11,911	11,767	35,876	7.50	4,783
2020	85,132.90	12,770	12,615	72,518	8.50	8,532
2021	14,607.35	730	721	13,886	9.50	1,462
	288,548.57	137,157	135,498	153,051		28,842

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.3 10.00

**GAS PLANT**

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 350.20 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1970	16,214.00	11,784	14,360	1,854	17.76	104
1973	2,826.70	1,960	2,388	439	19.94	22
1996	4,833.33	1,872	2,281	2,552	39.83	64
2006	35,937.69	8,531	10,397	25,541	49.57	515
2012	6,261.32	913	1,112	5,149	55.52	93
	66,073.04	25,060	30,538	35,535		798
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.5 1.21

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 351.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
1970	34,510.16	26,452	34,459	1,777	14.85	120
1971	1,295.98	981	1,278	83	15.37	5
1975	92,314.08	65,912	85,864	11,066	17.60	629
1976	35,047.63	24,623	32,076	4,724	18.20	260
1978	25,117.20	17,061	22,225	4,148	19.42	214
1979	3,729.91	2,488	3,241	675	20.06	34
1980	21,392.92	14,009	18,250	4,213	20.70	204
1981	68,832.91	44,206	57,587	14,688	21.36	688
1983	22,432.63	13,828	18,014	5,540	22.71	244
1984	14,437.73	8,710	11,347	3,813	23.40	163
1987	14,779.91	8,315	10,832	4,687	25.53	184
1989	227,947.75	121,848	158,731	80,614	27.00	2,986
1990	77.75	40	52	30	27.75	1
1991	60.33	31	40	23	28.50	1
1992	8,151.94	4,004	5,216	3,344	29.27	114
1993	27,627.49	13,160	17,144	11,865	30.05	395
2003	1,932.64	619	806	1,223	38.23	32
2007	26,075.94	6,616	8,619	18,761	41.71	450
2008	361.59	86	112	268	42.59	6
2009	162,937.49	35,834	46,681	124,403	43.48	2,861
2010	4,703.15	954	1,243	3,695	44.38	83
2011	47,556.32	8,825	11,496	38,438	45.28	849
2012	238,300.33	40,125	52,270	197,945	46.18	4,286
2019	4,361.30	196	255	4,324	52.65	82
2020	426,205.74	11,555	15,053	432,463	53.58	8,071
2021	424,481.23	3,811	4,965	440,740	54.53	8,083
	1,934,672.05	474,289	617,856	1,413,550		31,045
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.5 1.60

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 351.20 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
1970	16,134.34	12,367	15,531	1,410	14.85	95
1971	605.79	458	575	61	15.37	4
1975	43,151.40	30,810	38,692	6,617	17.60	376
1976	16,382.70	11,510	14,455	2,747	18.20	151
1978	11,740.81	7,975	10,015	2,313	19.42	119
1979	1,743.51	1,163	1,461	370	20.06	18
1980	9,999.93	6,548	8,223	2,277	20.70	110
1981	32,175.33	20,664	25,951	7,833	21.36	367
1983	10,485.93	6,464	8,118	2,892	22.71	127
1984	6,748.79	4,071	5,112	1,974	23.40	84
1987	6,908.74	3,887	4,881	2,373	25.53	93
1989	106,552.15	56,957	71,529	40,351	27.00	1,494
1990	36.34	19	24	14	27.75	1
1991	28.20	14	18	12	28.50	
1992	3,810.55	1,872	2,351	1,650	29.27	56
1993	5,619.41	2,677	3,361	2,539	30.05	84
2008	3,130.61	742	932	2,356	42.59	55
	275,254.53	168,198	211,229	77,789		3,234

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.1 1.17



AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 351.30 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
1970	3,046.54	2,335	2,990	209	14.85	14
1971	114.59	87	111	9	15.37	1
1975	8,162.63	5,828	7,462	1,109	17.60	63
1976	3,098.99	2,177	2,787	467	18.20	26
1978	2,220.92	1,509	1,932	400	19.42	21
1979	329.81	220	282	64	20.06	3
1980	1,891.61	1,239	1,586	400	20.70	19
1981	6,086.37	3,909	5,005	1,386	21.36	65
1983	1,983.55	1,223	1,566	517	22.71	23
1984	1,276.62	770	986	354	23.40	15
1987	1,306.87	735	941	431	25.53	17
1989	20,155.67	10,774	13,796	7,367	27.00	273
1990	6.87	4	5	2	27.75	
1991	5.33	3	4	2	28.50	
1992	720.81	354	453	304	29.27	10
1993	2,442.89	1,164	1,490	1,075	30.05	36
	52,850.07	32,331	41,396	14,096		586

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.1    1.11

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 351.40 STRUCTURES AND IMPROVEMENTS - OFFICE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
1970	7,603.33	5,828	7,291	692	14.85	47
1971	285.64	216	270	30	15.37	2
1975	20,345.89	14,527	18,173	3,190	17.60	181
1976	7,724.45	5,427	6,789	1,322	18.20	73
1978	5,535.80	3,760	4,704	1,109	19.42	57
1979	822.07	548	686	177	20.06	9
1980	4,714.97	3,087	3,862	1,089	20.70	53
1981	15,170.68	9,743	12,188	3,741	21.36	175
1983	4,944.12	3,048	3,813	1,378	22.71	61
1984	3,182.06	1,920	2,402	939	23.40	40
1987	3,257.47	1,833	2,293	1,127	25.53	44
1989	50,239.36	26,855	33,594	19,157	27.00	710
1990	17.14	9	11	7	27.75	
1991	13.29	7	9	5	28.50	
1992	1,796.67	883	1,105	782	29.27	27
1993	6,089.06	2,900	3,628	2,766	30.05	92
2006	12,060.67	3,263	4,082	8,582	40.83	210
2007	22,793.56	5,783	7,234	16,699	41.71	400
2009	500.14	110	138	387	43.48	9
2010	4,795.70	972	1,215	3,820	44.38	86
	171,892.07	90,719	113,487	67,000		2,276

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.4 1.32

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 352.00 WELLS - STORAGE WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1970	2,367,697.47	1,828,265	2,070,399	297,298	13.67	21,748
1971	32,450.00	24,694	27,964	4,486	14.34	313
1972	231,671.00	173,677	196,679	34,992	15.02	2,330
1973	44,247.66	32,655	36,980	7,268	15.72	462
1974	235,396.47	170,976	193,620	41,776	16.42	2,544
1975	496,444.41	354,625	401,591	94,853	17.14	5,534
1976	330,901.29	232,349	263,121	67,780	17.87	3,793
1977	42,162.26	29,085	32,937	9,225	18.61	496
1978	52,844.42	35,785	40,524	12,320	19.37	636
1979	14,762.11	9,809	11,108	3,654	20.13	182
1981	997.10	636	720	277	21.71	13
1982	26,136.28	16,331	18,494	7,642	22.51	339
1984	8,425.85	5,033	5,700	2,726	24.16	113
1989	2,370.20	1,246	1,411	959	28.47	34
1991	1,362.36	675	764	598	30.27	20
1992	8,439.84	4,054	4,591	3,849	31.18	123
1993	79,856.83	37,133	42,051	37,806	32.10	1,178
1994	73,750.73	33,151	37,542	36,209	33.03	1,096
1995	635,871.46	275,968	312,517	323,354	33.96	9,522
1996	475,767.26	199,028	225,387	250,380	34.90	7,174
1997	307,277.42	123,679	140,059	167,218	35.85	4,664
1998	50,694.31	19,602	22,198	28,496	36.80	774
2000	1,130.00	401	454	676	38.72	17
2001	14,870.55	5,034	5,701	9,170	39.69	231
2003	186,120.82	56,953	64,496	121,625	41.64	2,921
2004	947.48	274	310	637	42.62	15
2005	65,256.88	17,837	20,199	45,058	43.60	1,033
2006	79,258.72	20,369	23,067	56,192	44.58	1,260
2007	29,593.35	7,117	8,060	21,533	45.57	473
2008	2,171,182.16	486,345	550,756	1,620,426	46.56	34,803
2009	25,006.16	5,189	5,876	19,130	47.55	402
2010	51,049.85	9,751	11,042	40,008	48.54	824
2011	4,086,507.57	713,096	807,538	3,278,970	49.53	66,202
2012	4,428,663.89	699,729	792,401	3,636,263	50.52	71,977
2019	4,361.43	182	206	4,155	57.50	72
2020	426,218.37	10,655	12,066	414,152	58.50	7,080
2021	424,493.83	3,536	4,005	420,489	59.50	7,067
	17,514,187.79	5,644,924	6,392,534	11,121,654		257,465
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.2 1.47

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 352.20 WELLS - RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1988	36,848.32	23,369	24,649	12,199	18.29	667
1993	7,388.06	4,066	4,289	3,099	22.48	138
1994	12,132.80	6,464	6,818	5,315	23.36	228
1997	16,402.53	7,854	8,284	8,119	26.06	312
2000	74,373.33	31,460	33,184	41,189	28.85	1,428
2002	56,185.43	21,631	22,816	33,369	30.75	1,085
	203,330.47	94,844	100,040	103,290		3,858
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.8 1.90

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 352.30 WELLS - NON-RECOVERABLE GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1975	278,861.11	227,885	278,861			
1976	605,089.71	487,218	605,090			
1977	449,025.91	355,988	449,026			
1978	520,874.89	406,282	514,288	6,587	11.00	599
1979	636,016.95	487,571	617,187	18,830	11.67	1,614
1980	184,746.69	139,114	176,096	8,651	12.35	700
1981	271,906.27	200,993	254,425	17,481	13.04	1,341
1996	116,975.90	58,137	73,592	43,384	25.15	1,725
1999	966,182.28	426,859	540,335	425,847	27.91	15,258
2000	71,481.76	30,237	38,275	33,207	28.85	1,151
2011	1,258,528.94	263,284	333,275	925,254	39.54	23,400
	5,359,690.41	3,083,568	3,880,450	1,479,240		45,788

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.3 0.85

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1970	217,119.00	157,796	163,515	53,604	17.76	3,018
1971	16,165.00	11,569	11,988	4,177	18.48	226
1972	21,340.00	15,037	15,582	5,758	19.20	300
1973	200.95	139	144	57	19.94	3
1975	24,512.39	16,420	17,015	7,497	21.46	349
1976	2,821.06	1,856	1,923	898	22.23	40
1989	271,252.69	132,371	137,169	134,084	33.28	4,029
1990	20,277.94	9,609	9,957	10,321	34.20	302
1991	19,152.46	8,804	9,123	10,029	35.12	286
1992	3,012.67	1,342	1,391	1,622	36.05	45
1994	15,313.43	6,377	6,608	8,705	37.93	230
1995	115,904.24	46,576	48,264	67,640	38.88	1,740
1996	65,311.81	25,291	26,208	39,104	39.83	982
1997	1,885.76	702	727	1,159	40.79	28
2002	24,410.19	7,271	7,535	16,875	45.64	370
2007	865.56	192	199	667	50.56	13
2008	185,729.23	38,431	39,824	145,905	51.55	2,830
2009	35,511.13	6,807	7,054	28,457	52.54	542
2010	3,691.61	651	675	3,017	53.53	56
2012	1,015,299.65	148,081	153,448	861,852	55.52	15,523
	2,059,776.77	635,322	658,349	1,401,428		30,912

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.3 1.50

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1970	515,212.89	422,851	441,554	73,659	9.86	7,470
1971	1,752.46	1,420	1,483	269	10.44	26
1972	10,745.50	8,587	8,967	1,778	11.05	161
1973	3,132.45	2,467	2,576	556	11.68	48
1974	207,282.60	160,777	167,888	39,395	12.34	3,192
1975	151,427.04	115,636	120,751	30,676	13.00	2,360
1976	13,385.21	10,056	10,501	2,884	13.68	211
1980	2,662.02	1,862	1,944	718	16.53	43
1984	5,157.19	3,319	3,466	1,691	19.60	86
1989	132,698.73	75,446	78,783	53,916	23.73	2,272
1990	23,126.06	12,782	13,347	9,779	24.60	398
1991	73,559.20	39,495	41,242	32,317	25.47	1,269
1993	9,884.54	4,987	5,208	4,677	27.25	172
1995	6,764.75	3,188	3,329	3,436	29.08	118
1996	153,399.68	69,728	72,812	80,588	30.00	2,686
1997	720.48	315	329	391	30.93	13
1998	20,258.69	8,520	8,897	11,362	31.87	357
1999	3,251.87	1,311	1,369	1,883	32.82	57
2000	66,466.13	25,656	26,791	39,675	33.77	1,175
2001	323,674.42	119,290	124,566	199,108	34.73	5,733
2002	362.35	127	133	229	35.70	6
2003	40,916.10	13,636	14,239	26,677	36.67	727
2004	82,829.87	26,144	27,300	55,530	37.64	1,475
2005	7,864.43	2,342	2,446	5,418	38.62	140
2008	9,197,250.55	2,247,440	2,346,843	6,850,408	41.56	164,832
2009	793.47	180	188	605	42.55	14
2010	20,310.31	4,232	4,419	15,891	43.54	365
2011	227,104.33	43,232	45,144	181,960	44.53	4,086
2012	2,793,358.62	480,960	502,233	2,291,126	45.53	50,321
2019	4,361.43	198	207	4,154	52.50	79
2020	426,218.37	11,623	12,137	414,081	53.50	7,740
2021	424,493.83	3,859	4,030	420,464	54.50	7,715
	14,950,425.57	3,921,666	4,095,122	10,855,304		265,347

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.9 1.77

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
1970	4,251.55	4,026	4,252			
1972	2,166.00	2,019	2,166			
1973	723.28	669	723			
1974	1,229.43	1,128	1,229			
1975	449.47	409	449			
1977	3,791.16	3,393	3,791			
1979	7,953.38	6,990	7,953			
1980	2,286.77	1,989	2,287			
1981	18,569.80	15,986	18,570			
1982	7,466.73	6,355	7,467			
1983	6,194.07	5,207	6,194			
1984	8,469.02	7,024	8,469			
1989	183.85	140	184			
1992	29,324.97	20,905	29,325			
1993	477.97	332	478			
1994	3,076.29	2,081	3,076			
1995	11,006.56	7,236	11,007			
2012	596,587.24	155,626	596,587			
2019	4,361.43	305	2,473	1,888	32.55	58
2020	426,218.37	17,901	145,151	281,067	33.53	8,383
2021	424,493.83	5,943	48,189	376,304	34.51	10,904
	1,559,281.17	265,664	900,020	659,261		19,345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.1	1.24



AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 356.00 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2.5						
NET SALVAGE PERCENT.. 0						
1970	78,905.27	71,105	78,905			
1971	1,891.00	1,693	1,891			
1972	85.00	76	85			
1976	88,306.44	76,322	86,123	2,183	4.75	460
1977	1,680.05	1,441	1,626	54	4.99	11
1989	136,934.13	102,113	115,227	21,707	8.90	2,439
1990	3,852.40	2,824	3,187	665	9.34	71
1991	92,058.33	66,255	74,763	17,295	9.81	1,763
2012	141,430.14	38,106	43,000	98,430	25.57	3,849
	545,142.76	359,935	404,807	140,336		8,593

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.3 1.58

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 357.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1970	290,812.02	228,578	289,577	1,235	9.63	128
1972	669.71	514	651	19	10.44	2
1973	2,484.59	1,885	2,388	97	10.86	9
1974	1,976.73	1,480	1,875	102	11.30	9
1975	5,065.62	3,743	4,742	324	11.75	28
1976	109.63	80	101	9	12.21	1
1977	1,008.39	724	917	91	12.69	7
1978	5,296.64	3,745	4,744	553	13.18	42
1979	2,598.61	1,809	2,292	307	13.68	22
1980	302.98	207	262	41	14.19	3
1981	2,726.49	1,835	2,325	401	14.72	27
1983	107.28	70	89	18	15.82	1
1984	2,050.37	1,304	1,652	398	16.39	24
1985	1,922.81	1,198	1,518	405	16.97	24
1986	3,690.05	2,250	2,850	840	17.56	48
1987	1,927.51	1,150	1,457	471	18.16	26
1988	15,235.83	8,877	11,246	3,990	18.78	212
1990	16,892.23	9,366	11,865	5,027	20.05	251
1991	4,988.00	2,694	3,413	1,575	20.70	76
1993	7,022.95	3,583	4,539	2,484	22.04	113
1994	2,305.41	1,141	1,445	860	22.73	38
1995	745,253.54	357,394	452,770	292,484	23.42	12,489
1996	160,514.61	74,443	94,309	66,206	24.13	2,744
1998	6,571.75	2,838	3,595	2,977	25.57	116
1999	10,296.61	4,279	5,421	4,876	26.30	185
2005	24,313.85	7,613	9,645	14,669	30.91	475
2006	9,930.69	2,933	3,716	6,215	31.71	196
2007	27,802.05	7,717	9,776	18,026	32.51	554
2008	9,500.01	2,466	3,124	6,376	33.32	191
2009	19,014.89	4,585	5,809	13,206	34.15	387
2010	24,485.59	5,452	6,907	17,579	34.98	503
2011	17,610.10	3,596	4,556	13,054	35.81	365
2012	293,337.89	54,364	68,871	224,467	36.66	6,123
2019	4,361.43	218	276	4,085	42.75	96
2020	426,218.37	12,787	16,199	410,019	43.65	9,393
2021	424,493.83	4,245	5,378	419,116	44.55	9,408
	2,572,899.06	821,163	1,040,300	1,532,599		44,316

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.6 1.72

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 374.40 LAND - EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
2006	1,278.94	329	275	1,004	44.58	23
2009	64,232.41	13,328	11,130	53,102	47.55	1,117
2010	6,051.39	1,156	965	5,086	48.54	105
2013	149,308.19	21,102	17,623	131,685	51.52	2,556
2014	4,244.22	530	443	3,801	52.51	72
2015	154,895.34	16,755	13,992	140,903	53.51	2,633
2017	60,983.41	4,563	3,811	57,172	55.51	1,030
2018	29,286.83	1,708	1,426	27,861	56.50	493
2019	149,780.29	6,241	5,212	144,568	57.50	2,514
2021	47,963.17	400	334	47,629	59.50	800
	668,024.19	66,112	55,211	612,813		11,343
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.0 1.70

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1958	3,064.36	2,683	2,278	786	5.60	140
1959	524.96	456	387	138	5.90	23
1963	556.29	468	397	159	7.14	22
1966	398.57	326	277	122	8.15	15
1967	589.01	478	406	183	8.50	22
1969	1,263.70	1,004	852	412	9.24	45
1972	12,903.78	9,910	8,413	4,491	10.44	430
1973	14,533.35	11,026	9,361	5,172	10.86	476
1974	1,839.61	1,378	1,170	670	11.30	59
1975	7,131.42	5,269	4,473	2,658	11.75	226
1976	2,937.25	2,140	1,817	1,120	12.21	92
1978	4,905.10	3,468	2,944	1,961	13.18	149
1981	1,653.47	1,113	945	708	14.72	48
1983	2,462.33	1,597	1,356	1,106	15.82	70
1985	23,578.75	14,687	12,469	11,110	16.97	655
1986	3,227.54	1,968	1,671	1,557	17.56	89
1987	2,871.29	1,713	1,454	1,417	18.16	78
1988	3,469.05	2,021	1,716	1,753	18.78	93
1989	18,065.61	10,273	8,721	9,345	19.41	481
1990	4,269.84	2,367	2,010	2,260	20.05	113
1992	953.67	501	425	529	21.37	25
1993	45,047.57	22,984	19,513	25,535	22.04	1,159
1994	12,872.81	6,371	5,409	7,464	22.73	328
1995	2,215.44	1,062	902	1,313	23.42	56
1996	10,295.71	4,775	4,054	6,242	24.13	259
1997	3,805.56	1,705	1,447	2,359	24.84	95
1998	24,005.75	10,365	8,799	15,207	25.57	595
1999	24,392.45	10,137	8,606	15,786	26.30	600
2000	60,528.31	24,144	20,497	40,031	27.05	1,480
2001	17,970.43	6,869	5,832	12,138	27.80	437
2002	25,593.23	9,344	7,933	17,660	28.57	618
2003	2,965.33	1,032	876	2,089	29.34	71
2004	9,603.94	3,176	2,696	6,908	30.12	229
2005	40,717.14	12,749	10,823	29,894	30.91	967
2006	30,339.77	8,960	7,607	22,733	31.71	717
2007	19,988.17	5,548	4,710	15,278	32.51	470
2008	26,640.49	6,915	5,871	20,769	33.32	623
2009	36,184.76	8,725	7,407	28,778	34.15	843
2010	131,073.27	29,186	24,778	106,295	34.98	3,039
2011	74,129.33	15,139	12,852	61,277	35.81	1,711
2012	15,548.86	2,882	2,447	13,102	36.66	357

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2013	20,080.58	3,342	2,837	17,244	37.51	460
2014	135,923.21	20,057	17,028	118,895	38.36	3,099
2015	162,979.96	20,897	17,741	145,239	39.23	3,702
2016	18,183.34	1,980	1,681	16,502	40.10	412
2017	126,864.20	11,333	9,621	117,243	40.98	2,861
2018	191,834.76	13,386	11,364	180,471	41.86	4,311
2019	52,338.60	2,617	2,222	50,117	42.75	1,172
2020	60,146.81	1,804	1,532	58,615	43.65	1,343
2021	82,120.08	821	697	81,423	44.55	1,828
	1,575,588.81	343,151	291,324	1,284,265		37,193
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.5 2.36

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -20						
1957	1,786,896.16	1,856,942	1,988,367	155,908	7.37	21,154
1958	824,396.31	850,777	910,991	78,285	7.70	10,167
1959	1,218,421.95	1,248,376	1,336,730	125,376	8.04	15,594
1960	585,158.89	594,945	637,052	65,139	8.40	7,755
1961	478,842.46	482,989	517,173	57,438	8.77	6,549
1962	694,657.82	694,755	743,926	89,663	9.16	9,789
1963	1,001,791.18	993,192	1,063,485	138,664	9.56	14,505
1964	789,790.35	775,779	830,685	117,063	9.98	11,730
1965	1,525,207.45	1,483,838	1,588,857	241,392	10.41	23,188
1966	2,592,393.89	2,496,631	2,673,330	437,543	10.86	40,289
1967	1,492,443.39	1,422,000	1,522,642	268,290	11.33	23,680
1968	2,035,124.97	1,917,308	2,053,005	389,145	11.82	32,923
1969	1,306,016.14	1,215,880	1,301,934	265,285	12.33	21,515
1970	160,143.77	147,273	157,696	34,477	12.85	2,683
1971	1,118,705.35	1,015,628	1,087,509	254,937	13.39	19,039
1972	1,438,161.71	1,288,392	1,379,578	346,216	13.94	24,836
1973	288,819.18	255,147	273,205	73,378	14.51	5,057
1974	640,485.95	557,569	597,031	171,552	15.10	11,361
1975	287,969.40	246,857	264,328	81,235	15.71	5,171
1976	203,474.66	171,717	183,870	60,300	16.32	3,695
1977	243,430.03	202,039	216,338	75,778	16.96	4,468
1978	381,314.71	311,070	333,086	124,492	17.61	7,069
1979	811,925.59	650,664	696,715	277,596	18.27	15,194
1980	766,431.11	603,003	645,681	274,036	18.94	14,469
1981	674,434.84	520,467	557,303	252,019	19.63	12,838
1982	409,820.33	310,001	331,941	159,843	20.33	7,862
1983	463,360.09	343,322	367,621	188,411	21.04	8,955
1984	1,142,801.02	828,549	887,190	484,171	21.77	22,240
1985	1,036,992.68	735,323	787,365	457,026	22.50	20,312
1986	3,273,643.72	2,267,732	2,428,231	1,500,141	23.25	64,522
1987	2,576,838.53	1,742,304	1,865,616	1,226,590	24.01	51,087
1988	655,726.04	432,496	463,106	323,765	24.77	13,071
1989	1,941,731.94	1,247,640	1,335,942	994,136	25.55	38,909
1990	3,867,471.57	2,418,361	2,589,520	2,051,446	26.34	77,883
1991	3,746,609.39	2,277,414	2,438,598	2,057,333	27.14	75,804
1992	6,535,570.90	3,858,601	4,131,693	3,710,992	27.94	132,820
1993	8,029,851.61	4,597,154	4,922,517	4,713,305	28.76	163,884
1994	7,166,661.03	3,973,197	4,254,400	4,345,593	29.59	146,860
1995	8,072,677.51	4,329,312	4,635,719	5,051,494	30.42	166,058
1996	8,261,885.62	4,279,392	4,582,266	5,331,997	31.26	170,569
1997	8,364,433.62	4,177,332	4,472,982	5,564,338	32.11	173,290

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -20						
1998	8,930,829.94	4,292,693	4,596,508	6,120,488	32.97	185,638
1999	7,365,336.74	3,400,399	3,641,062	5,197,342	33.84	153,586
2000	9,579,232.11	4,238,580	4,538,565	6,956,514	34.72	200,360
2001	4,019,471.20	1,701,346	1,821,759	3,001,606	35.60	84,315
2002	3,655,016.82	1,476,115	1,580,587	2,805,433	36.49	76,882
2003	6,186,277.91	2,376,867	2,545,090	4,878,443	37.39	130,475
2004	5,303,423.52	1,932,398	2,069,163	4,294,945	38.30	112,140
2005	6,255,927.45	2,155,217	2,307,752	5,199,361	39.21	132,603
2006	11,169,163.99	3,623,634	3,880,097	9,522,900	40.13	237,301
2007	13,338,984.56	4,056,919	4,344,047	11,662,734	41.06	284,041
2008	16,841,984.92	4,780,766	5,119,125	15,091,257	41.99	359,401
2009	12,145,076.39	3,198,284	3,424,642	11,149,450	42.93	259,712
2010	6,888,381.61	1,672,719	1,791,106	6,474,952	43.87	147,594
2011	10,867,580.82	2,416,124	2,587,125	10,453,972	44.81	233,296
2012	7,105,370.97	1,430,908	1,532,180	6,994,265	45.77	152,813
2013	18,397,659.75	3,323,721	3,558,957	18,518,235	46.72	396,366
2014	14,246,033.65	2,272,128	2,432,938	14,662,302	47.69	307,450
2015	25,345,962.79	3,511,430	3,759,952	26,655,203	48.65	547,897
2016	21,555,703.32	2,530,295	2,709,377	23,157,467	49.62	466,696
2017	30,070,848.00	2,893,297	3,098,070	32,986,948	50.59	652,045
2018	30,775,799.34	2,303,015	2,466,011	34,464,948	51.57	668,314
2019	28,698,334.06	1,540,412	1,649,434	32,788,567	52.54	624,069
2020	24,790,864.15	800,547	857,206	28,891,831	53.52	539,832
2021	24,707,491.28	264,172	282,869	29,366,121	54.51	538,729
	437,133,268.15	122,013,354	130,648,846	393,911,076		9,190,399
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.9 2.10

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R2						
NET SALVAGE PERCENT.. -15						
1959	807.10	928	928			
1966	472.75	526	434	110	1.02	108
1970	267.03	287	237	70	2.14	33
1972	1,614.47	1,699	1,401	456	2.71	168
1974	898.20	927	765	268	3.29	81
1975	3,904.34	3,986	3,288	1,202	3.59	335
1990	15,143.64	12,468	10,283	7,132	9.09	785
1992	151,712.27	119,403	98,483	75,986	10.10	7,523
1993	87,763.79	67,401	55,592	45,336	10.63	4,265
1994	120,941.89	90,490	74,635	64,448	11.18	5,765
1995	172,779.35	125,737	103,707	94,989	11.75	8,084
1996	171,055.41	120,918	99,732	96,982	12.33	7,866
1997	119,361.47	81,758	67,433	69,833	12.94	5,397
1998	276,173.86	183,017	150,951	166,649	13.56	12,290
1999	419,365.62	268,412	221,384	260,886	14.19	18,385
2000	323,505.07	199,386	164,452	207,579	14.85	13,978
2001	187,425.57	111,070	91,609	123,930	15.51	7,990
2002	271,017.17	153,887	126,925	184,745	16.20	11,404
2003	86,927.76	47,172	38,907	61,060	16.90	3,613
2004	111,064.22	57,436	47,373	80,351	17.61	4,563
2005	158,499.75	77,809	64,176	118,099	18.34	6,439
2006	144,530.14	67,107	55,349	110,861	19.08	5,810
2007	72,117.65	31,541	26,015	56,920	19.83	2,870
2008	500,150.86	204,906	169,004	406,169	20.60	19,717
2009	387,394.10	147,992	122,062	323,441	21.37	15,135
2010	529,500.85	187,245	154,438	454,488	22.16	20,509
2011	256,301.83	83,175	68,602	226,145	22.97	9,845
2012	179,150.28	52,923	43,650	162,373	23.78	6,828
2013	70,896.48	18,854	15,551	65,980	24.60	2,682
2014	242,474.30	57,163	47,148	231,697	25.44	9,108
2015	456,028.48	93,742	77,317	447,116	26.28	17,014
2016	161,317.16	28,176	23,239	162,276	27.14	5,979
2017	335,312.80	48,201	39,756	345,854	28.00	12,352
2018	441,462.37	49,499	40,826	466,856	28.88	16,165
2019	169,083.31	13,611	11,226	183,220	29.76	6,157
2020	101,850.69	4,942	4,076	113,052	30.65	3,688
2021	404,464.20	6,540	5,395	459,739	31.55	14,572
	7,132,736.23	2,820,334	2,326,349	5,876,298		287,503

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.4 4.03



AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 379.00 MEASURING AND REGULATING STATION - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-S0.5						
NET SALVAGE PERCENT.. -15						
1962	553.69	552	532	105	4.95	21
1966	2,027.19	1,934	1,865	466	6.31	74
1978	3,664.52	2,999	2,892	1,322	10.67	124
1979	39,991.93	32,243	31,096	14,895	11.06	1,347
1981	3,842.41	3,004	2,897	1,522	11.85	128
1988	5,683.89	3,918	3,779	2,757	14.82	186
1989	15,810.50	10,678	10,298	7,884	15.27	516
1990	47,501.81	31,403	30,286	24,341	15.73	1,547
1991	9,944.62	6,429	6,200	5,236	16.20	323
1992	10,171.27	6,424	6,196	5,501	16.68	330
1993	51,670.93	31,847	30,714	28,708	17.17	1,672
1994	4.23	3	3	2	17.66	
1995	88,991.22	52,083	50,231	52,109	18.17	2,868
1996	249,013.50	141,711	136,671	149,695	18.69	8,009
1997	30,371.48	16,793	16,196	18,731	19.21	975
1998	28,563.39	15,314	14,769	18,079	19.75	915
1999	81,629.12	42,370	40,863	53,010	20.30	2,611
2000	100,467.76	50,369	48,578	66,960	20.87	3,208
2001	86,476.95	41,822	40,335	59,113	21.44	2,757
2002	5,727.21	2,665	2,570	4,016	22.03	182
2003	98,337.96	43,921	42,359	70,730	22.63	3,125
2004	24,140.44	10,317	9,950	17,812	23.25	766
2006	252,720.38	98,029	94,543	196,085	24.52	7,997
2008	3,128,266.59	1,083,137	1,044,617	2,552,890	25.86	98,720
2009	894,035.01	290,100	279,783	748,357	26.56	28,176
2010	112,457.96	34,009	32,799	96,528	27.27	3,540
2011	33,501.08	9,361	9,028	29,498	28.01	1,053
2012	54,561.41	13,973	13,476	49,270	28.76	1,713
2013	2,483.38	577	556	2,300	29.53	78
2014	351,931.81	73,068	70,470	334,252	30.32	11,024
2015	176,523.76	32,206	31,061	171,941	31.13	5,523
2016	199,295.68	31,158	30,050	199,140	31.97	6,229
2017	17,438.66	2,260	2,180	17,874	32.83	544
2018	192,859.89	19,721	19,019	202,770	33.71	6,015
2019	21,978.30	1,633	1,575	23,700	34.61	685
2020	57,056.91	2,571	2,480	63,135	35.55	1,776
2021	122,981.50	1,873	1,806	139,623	36.51	3,824
	6,602,678.34	2,242,475	2,162,723	5,430,357		208,581
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.0 3.16

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R3						
NET SALVAGE PERCENT.. -25						
1958	15,162.23	16,693	18,953			
1959	141,647.80	154,927	177,060			
1960	213,107.87	231,499	266,385			
1961	275,807.13	297,486	344,018	741	7.13	104
1962	330,706.55	354,079	409,463	3,920	7.46	525
1963	380,697.20	404,400	467,655	8,216	7.81	1,052
1964	397,927.26	419,162	484,726	12,683	8.18	1,550
1965	445,405.07	465,103	537,853	18,903	8.56	2,208
1966	509,878.60	527,527	610,041	27,307	8.96	3,048
1967	608,935.69	624,014	721,620	39,550	9.37	4,221
1968	803,846.00	815,251	942,770	62,038	9.81	6,324
1969	974,843.05	978,121	1,131,115	87,439	10.26	8,522
1970	222,925.04	221,156	255,748	22,908	10.73	2,135
1971	849,130.69	832,392	962,592	98,821	11.22	8,808
1972	859,006.77	831,755	961,855	111,903	11.72	9,548
1973	625,874.04	598,038	691,581	90,762	12.25	7,409
1974	559,795.21	527,635	610,166	89,578	12.79	7,004
1975	404,223.70	375,559	434,303	70,977	13.35	5,317
1976	441,614.73	404,144	467,359	84,659	13.93	6,077
1977	418,010.94	376,612	435,520	86,994	14.52	5,991
1978	440,957.10	390,820	451,951	99,245	15.13	6,559
1979	1,471,511.84	1,281,908	1,482,419	356,971	15.76	22,650
1980	930,101.48	795,958	920,459	242,168	16.40	14,766
1981	794,288.37	667,123	771,472	221,388	17.06	12,977
1982	215,468.96	177,503	205,267	64,069	17.73	3,614
1983	849,833.26	686,198	793,531	268,761	18.41	14,599
1984	1,198,135.64	947,276	1,095,446	402,224	19.11	21,048
1985	1,172,684.21	907,145	1,049,037	416,818	19.82	21,030
1986	1,433,220.84	1,083,533	1,253,015	538,511	20.55	26,205
1987	1,726,576.40	1,275,012	1,474,445	683,776	21.28	32,132
1988	1,983,862.43	1,429,249	1,652,807	827,021	22.03	37,541
1989	1,966,118.38	1,380,535	1,596,473	861,175	22.79	37,787
1990	3,100,451.97	2,119,624	2,451,168	1,424,397	23.56	60,458
1991	6,761,668.18	4,495,833	5,199,055	3,253,030	24.34	133,650
1992	7,796,181.36	5,035,651	5,823,310	3,921,917	25.13	156,065
1993	8,691,407.07	5,446,796	6,298,764	4,565,495	25.93	176,070
1994	7,454,048.14	4,526,191	5,234,162	4,083,398	26.74	152,707
1995	5,856,274.09	3,440,561	3,978,721	3,341,622	27.56	121,249
1996	6,862,313.51	3,894,706	4,503,902	4,073,990	28.39	143,501
1997	6,869,246.67	3,759,882	4,347,989	4,238,569	29.23	145,007
1998	5,412,002.10	2,851,719	3,297,775	3,467,228	30.08	115,267

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R3						
NET SALVAGE PERCENT.. -25						
1999	4,705,520.06	2,383,287	2,756,072	3,125,828	30.93	101,061
2000	4,999,203.60	2,427,488	2,807,187	3,441,818	31.80	108,233
2001	3,775,284.78	1,754,233	2,028,624	2,690,482	32.67	82,353
2002	3,837,717.75	1,701,164	1,967,254	2,829,893	33.56	84,323
2003	4,560,287.41	1,923,871	2,224,796	3,475,563	34.45	100,887
2004	6,001,261.44	2,401,930	2,777,631	4,723,946	35.35	133,634
2005	2,403,551.80	909,985	1,052,322	1,952,118	36.25	53,852
2006	4,030,285.90	1,437,704	1,662,585	3,375,272	37.16	90,831
2007	3,833,637.13	1,282,783	1,483,431	3,308,615	38.08	86,886
2008	5,620,550.85	1,755,087	2,029,612	4,996,077	39.01	128,072
2009	4,846,208.80	1,404,916	1,624,668	4,433,093	39.94	110,994
2010	4,712,925.94	1,259,824	1,456,881	4,434,276	40.88	108,471
2011	9,849,230.86	2,407,891	2,784,525	9,527,014	41.83	227,756
2012	3,986,967.47	883,662	1,021,881	3,961,828	42.78	92,609
2013	9,965,174.08	1,981,077	2,290,950	10,165,518	43.73	232,461
2014	17,158,098.46	3,015,107	3,486,719	17,960,904	44.69	401,900
2015	12,813,706.61	1,956,012	2,261,965	13,755,168	45.65	301,318
2016	22,577,119.35	2,919,786	3,376,489	24,844,910	46.62	532,924
2017	24,784,498.50	2,627,467	3,038,446	27,942,177	47.59	587,144
2018	21,529,732.31	1,775,126	2,052,785	24,859,380	48.57	511,826
2019	19,610,448.47	1,159,713	1,341,111	23,171,950	49.54	467,742
2020	19,604,051.34	697,414	806,501	23,698,563	50.52	469,093
2021	23,612,755.01	278,040	321,530	29,194,414	51.51	566,772
	321,283,115.49	96,392,343	111,465,916	290,137,978		7,115,867
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.8 2.21

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IDAHO						
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -3						
1956	26,571.78	26,102	27,369			
1957	37,594.20	36,576	38,722			
1958	20,933.62	20,169	21,562			
1959	33,143.11	31,641	34,137			
1960	10,422.52	9,861	10,735			
1961	21,668.32	20,310	22,285	33	3.15	10
1962	23,086.26	21,435	23,519	260	3.45	75
1963	32,521.56	29,908	32,816	681	3.75	182
1964	43,282.18	39,409	43,241	1,340	4.06	330
1965	73,604.14	66,346	72,797	3,015	4.37	690
1966	64,007.58	57,093	62,645	3,283	4.69	700
1967	62,925.55	55,517	60,915	3,898	5.02	776
1968	76,702.95	66,927	73,435	5,569	5.35	1,041
1969	79,875.89	68,897	75,596	6,676	5.69	1,173
1970	108,121.77	92,178	101,141	10,224	6.03	1,696
1971	87,206.17	73,449	80,591	9,231	6.38	1,447
1972	106,726.83	88,760	97,391	12,538	6.74	1,860
1973	81,185.80	66,635	73,114	10,507	7.11	1,478
1974	58,808.12	47,627	52,258	8,314	7.48	1,111
1975	31,516.91	25,172	27,620	4,843	7.86	616
1976	29,566.36	23,275	25,538	4,915	8.25	596
1977	40,515.52	31,418	34,473	7,258	8.65	839
1978	33,791.80	25,796	28,304	6,501	9.06	718
1979	84,158.20	63,229	69,377	17,306	9.47	1,827
1980	45,487.24	33,613	36,881	9,970	9.89	1,008
1981	62,062.71	45,076	49,459	14,465	10.32	1,402
1982	37,723.37	26,910	29,527	9,328	10.76	867
1983	38,377.69	26,868	29,481	10,048	11.21	896
1984	69,817.87	47,935	52,596	19,316	11.67	1,655
1985	82,046.98	55,196	60,563	23,945	12.14	1,972
1986	70,820.43	46,664	51,202	21,744	12.61	1,724
1987	63,660.03	41,028	45,017	20,552	13.10	1,569
1988	78,001.39	49,146	53,925	26,417	13.59	1,944
1989	87,149.16	53,601	58,813	30,951	14.10	2,195
1990	215,296.53	129,188	141,750	80,005	14.61	5,476
1991	229,778.32	134,295	147,354	89,318	15.14	5,899
1992	354,175.39	201,370	220,951	143,850	15.68	9,174
1993	362,458.66	200,319	219,798	153,535	16.22	9,466
1994	310,253.17	166,354	182,530	137,031	16.78	8,166
1995	433,669.34	225,381	247,297	199,383	17.34	11,498

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IDAHO						
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -3						
1996	438,775.56	220,546	241,992	209,947	17.92	11,716
1997	373,336.19	181,282	198,910	185,627	18.50	10,034
1998	377,370.53	176,579	193,749	194,942	19.10	10,206
1999	354,432.15	159,585	175,103	189,962	19.70	9,643
2000	270,421.50	116,904	128,272	150,263	20.31	7,398
2001	290,403.20	120,244	131,936	167,179	20.93	7,988
2002	150,105.45	59,370	65,143	89,466	21.56	4,150
2003	193,261.84	72,798	79,877	119,183	22.20	5,369
2004	132,929.51	47,569	52,195	84,723	22.84	3,709
2005	1,894,176.45	641,041	703,375	1,247,627	23.50	53,091
2006	1,531,870.50	489,126	536,688	1,041,139	24.15	43,111
2007	1,694,611.48	507,682	557,048	1,188,402	24.82	47,881
2008	8,004,119.61	2,240,043	2,457,861	5,786,382	25.49	227,006
2009	941,835.40	245,016	268,841	701,250	26.16	26,806
2010	2,109,128.60	506,474	555,723	1,616,680	26.84	60,234
2011	2,752,529.72	605,890	664,806	2,170,300	27.52	78,863
2012	1,369,421.84	273,638	300,246	1,110,258	28.21	39,357
2013	2,174,348.01	390,336	428,292	1,811,287	28.90	62,674
2014	43,618.83	6,932	7,606	37,321	29.60	1,261
2015	130,671.57	18,074	19,831	114,760	30.30	3,787
2016	173,657.75	20,391	22,374	156,494	31.01	5,047
2017	173,452.68	16,742	18,370	160,286	31.72	5,053
2018	113,301.34	8,535	9,365	107,335	32.44	3,309
2019	1,024,751.73	55,487	60,882	994,612	33.16	29,994
2020	123,228.43	4,025	4,416	122,509	33.89	3,615
2021	1,293,246.85	14,080	15,449	1,316,595	34.63	38,019
	31,937,722.14	9,769,063	10,715,075	22,180,779		881,397

WASHINGTON  
SURVIVOR CURVE.. IOWA 35-R1  
NET SALVAGE PERCENT.. -3

1971	85,178.77	71,741	61,957	25,777	6.38	4,040
1972	136,090.07	113,180	97,744	42,429	6.74	6,295
1973	122,747.08	100,747	87,007	39,423	7.11	5,545
1974	98,335.15	79,640	68,778	32,507	7.48	4,346
1976	30,456.31	23,976	20,706	10,664	8.25	1,293
1977	64,636.75	50,122	43,286	23,290	8.65	2,692
1978	41,673.48	31,812	27,473	15,450	9.06	1,705

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON						
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -3						
1979	167,261.38	125,666	108,527	63,752	9.47	6,732
1980	72,305.48	53,430	46,143	28,332	9.89	2,865
1981	79,404.34	57,671	49,806	31,981	10.32	3,099
1982	84,913.16	60,573	52,312	35,149	10.76	3,267
1983	46,867.01	32,812	28,337	19,936	11.21	1,778
1984	71,445.38	49,052	42,362	31,227	11.67	2,676
1985	149,563.10	100,616	86,894	67,156	12.14	5,532
1986	125,856.79	82,927	71,617	58,015	12.61	4,601
1987	83,372.16	53,732	46,404	39,469	13.10	3,013
1988	141,540.85	89,179	77,016	68,771	13.59	5,060
1989	100,271.35	61,672	53,261	50,019	14.10	3,547
1990	414,122.28	248,493	214,603	211,943	14.61	14,507
1991	543,844.13	317,851	274,501	285,658	15.14	18,868
1992	846,872.41	481,498	415,830	456,449	15.68	29,110
1993	856,014.67	473,091	408,569	473,126	16.22	29,169
1994	728,034.71	390,363	337,124	412,752	16.78	24,598
1995	906,053.22	470,882	406,662	526,573	17.34	30,368
1996	1,140,743.62	573,383	495,183	679,783	17.92	37,934
1997	967,968.36	470,019	405,916	591,091	18.50	31,951
1998	992,026.24	464,188	400,881	620,906	19.10	32,508
1999	903,971.74	407,017	351,507	579,584	19.70	29,421
2000	735,995.95	318,172	274,779	483,297	20.31	23,796
2001	704,625.96	291,757	251,966	473,799	20.93	22,637
2002	382,811.61	151,410	130,760	263,536	21.56	12,223
2003	423,145.20	159,391	137,653	298,187	22.20	13,432
2005	164,155.88	55,555	47,978	121,102	23.50	5,153
2006	1,851,243.23	591,102	510,486	1,396,295	24.15	57,818
2007	1,922,558.71	575,971	497,418	1,482,817	24.82	59,743
2008	2,230,469.23	624,222	539,089	1,758,295	25.49	68,980
2009	1,165,638.53	303,237	261,881	938,727	26.16	35,884
2010	1,359,184.76	326,387	281,873	1,118,087	26.84	41,657
2011	1,198,060.69	263,719	227,752	1,006,250	27.52	36,564
2012	1,125,993.95	224,996	194,310	965,463	28.21	34,224
2013	4,886,402.76	877,201	757,565	4,275,429	28.90	147,939
2014	2,366,826.09	376,133	324,835	2,112,996	29.60	71,385
2016	658,159.28	77,281	66,741	611,163	31.01	19,709
2017	1,267,968.53	122,386	105,695	1,200,313	31.72	37,841
2018	1,012,982.01	76,312	65,904	977,467	32.44	30,132

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON						
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -3						
2019	11,966,483.68	647,950	559,580	11,765,898	33.16	354,822
2020	4,230,627.14	138,178	119,333	4,238,213	33.89	125,058
2021	3,087,081.69	33,609	29,025	3,150,669	34.63	90,981
	52,741,984.87	11,770,302	10,165,030	44,159,214		1,636,498
	84,679,707.01	21,539,365	20,880,105	66,339,993		2,517,895
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.3 2.97

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 381.00 METERS - WASHINGTON AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. -3						
2018	22,677,528.40	5,419,022	3,624,919	19,732,935	11.52	1,712,928
2020	1,175,992.77	121,127	81,025	1,130,248	13.50	83,722
2021	2,729,842.09	93,715	62,689	2,749,049	14.50	189,590
	26,583,363.26	5,633,864	3,768,633	23,612,231		1,986,240
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.9 7.47



AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -15						
1956	2,067.06	1,818	2,377			
1957	282,515.34	246,119	324,893			
1958	21,574.00	18,611	24,810			
1959	21,778.10	18,603	24,915	130	16.72	8
1960	15,162.00	12,817	17,166	270	17.22	16
1961	194.72	163	218	6	17.73	
1963	61.00	50	67	3	18.80	
1964	31.00	25	33	3	19.35	
1965	46.00	37	50	3	19.91	
1966	4,260.70	3,356	4,495	405	20.48	20
1967	727.99	566	758	79	21.07	4
1968	81.00	62	83	10	21.67	
1969	984.95	744	996	137	22.28	6
1988	57,525.99	29,872	40,008	26,147	35.65	733
1989	63,358.31	32,014	42,877	29,985	36.44	823
1990	2,812.18	1,382	1,851	1,383	37.23	37
1991	7,383.52	3,524	4,720	3,771	38.02	99
1992	67,357.36	31,187	41,769	35,692	38.83	919
1993	142,726.50	64,037	85,766	78,369	39.64	1,977
1994	42,007.38	18,238	24,427	23,881	40.46	590
1995	25,534.67	10,716	14,352	15,013	41.28	364
1996	55,789.67	22,593	30,259	33,899	42.11	805
1997	105,167.39	41,027	54,948	65,994	42.95	1,537
1998	148,604.14	55,765	74,687	96,208	43.79	2,197
1999	111,415.85	40,134	53,752	74,376	44.64	1,666
2000	228,888.50	78,967	105,762	157,460	45.50	3,461
2001	297,945.47	98,258	131,599	211,038	46.36	4,552
2002	23,166.03	7,287	9,760	16,881	47.22	357
2003	141,466.92	42,299	56,652	106,035	48.10	2,204
2004	266,004.61	75,442	101,041	204,864	48.97	4,183
2005	73,300.64	19,648	26,315	57,981	49.85	1,163
2006	12,445.90	3,140	4,205	10,108	50.74	199
2007	151,220.49	35,770	47,907	125,997	51.63	2,440
2008	144,333.29	31,844	42,649	123,334	52.53	2,348
2009	21,516.79	4,404	5,898	18,846	53.43	353
2010	175,841.68	33,194	44,458	157,760	54.33	2,904
2011	109,590.96	18,923	25,344	100,686	55.24	1,823
2012	231,066.83	36,179	48,455	217,272	56.15	3,869
2013	22,297.84	3,128	4,189	21,454	57.07	376
2014	447,414.74	55,492	74,322	440,205	57.99	7,591
2015	76,615.02	8,255	11,056	77,051	58.91	1,308

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -15						
2016	14,345.86	1,310	1,755	14,743	59.84	246
2017	100,577.97	7,527	10,081	105,584	60.77	1,737
2018	112,786.62	6,566	8,794	120,911	61.71	1,959
2019	56,535.54	2,361	3,162	61,854	62.64	987
2020	63,954.76	1,607	2,153	71,395	63.58	1,123
2021	145,286.31	1,208	1,618	165,462	64.53	2,564
	4,095,769.59	1,226,269	1,637,452	3,072,683		59,548
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.6 1.45

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 389.42 LAND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2018	2,368.16	162	153	2,215	46.57	48
	2,368.16	162	153	2,215		48
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					46.1	2.03

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. -5						
1981	2,741.22	2,636	2,439	439	2.53	174
1992	47,715.78	39,597	36,643	13,459	6.29	2,140
1993	111,624.05	90,678	83,913	33,292	6.79	4,903
1997	8,878.28	6,494	6,010	3,312	9.10	364
2000	66,382.73	43,865	40,592	29,110	11.12	2,618
2003	15,101.12	8,805	8,148	7,708	13.34	578
2004	59,637.12	33,146	30,673	31,946	14.12	2,262
2007	29,112.56	13,705	12,683	17,885	16.55	1,081
2009	48,669.49	19,998	18,506	32,597	18.26	1,785
2011	941,444.66	328,514	304,005	684,512	20.03	34,174
2012	18,942.78	6,013	5,564	14,326	20.93	684
2013	272,852.23	77,832	72,025	214,470	21.85	9,816
2014	54,141.77	13,682	12,661	44,188	22.78	1,940
2017	1,430,700.52	219,326	202,963	1,299,273	25.62	50,713
2018	15,890,855.32	1,902,135	1,760,225	14,925,173	26.58	561,519
2019	5,146,283.54	441,312	408,388	4,995,210	27.55	181,314
2020	52,220.56	2,687	2,486	52,346	28.53	1,835
2021	1,199,686.90	20,570	19,035	1,240,636	29.51	42,041
	25,396,990.63	3,270,995	3,026,959	23,639,881		899,941
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.3						3.54

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	2,463.46	2,217	2,197	266	0.50	266
2019	121,086.56	60,543	60,005	61,082	2.50	24,433
2020	19,769.82	5,931	5,878	13,892	3.50	3,969
	143,319.84	68,691	68,080	75,240		28,668
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 20.00

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L2.5						
NET SALVAGE PERCENT.. +10						
1991	21,954.40	17,444	19,759			
1992	29,977.31	23,530	26,980			
1995	52,211.53	39,505	46,990			
1996	5,806.97	4,334	5,226			
1999	28,447.46	20,190	25,603			
2000	5,620.92	3,910	5,059			
2004	7,765.83	4,932	6,989			
2005	28,432.91	17,657	25,590			
2006	73,017.79	44,358	65,716			
2008	67,331.12	39,302	60,598			
2009	36,210.20	20,648	32,589			
2010	36,650.20	20,309	32,985			
2011	697,751.30	371,850	627,976			
2012	39,610.95	20,015	35,650			
2013	640,662.34	301,888	576,596			
2014	135,073.56	58,092	121,566			
2015	1,051,779.29	403,659	847,661	98,940	8.03	12,321
2016	808,893.43	268,845	564,559	163,445	8.83	18,510
2017	528,466.59	146,424	307,482	168,138	9.69	17,352
2018	664,130.70	145,162	304,832	292,886	10.60	27,631
2019	51,291.12	8,111	17,033	29,129	11.54	2,524
2020	566,637.07	54,276	113,976	395,997	12.51	31,654
2021	518,943.68	16,678	35,023	432,026	13.50	32,002
	6,096,666.67	2,051,119	3,906,438	1,580,562		141,994
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.1 2.33

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-L2.5						
NET SALVAGE PERCENT.. +10						
1997	55,341.73	37,443	49,808			
2004	120,625.45	71,716	108,563			
2005	6,308.62	3,687	5,678			
2006	157,776.72	90,546	141,999			
2008	19,625.67	10,723	17,663			
2009	147,178.70	77,606	132,461			
2010	1,007,105.36	507,581	906,395			
2011	135,169.88	64,404	121,653			
2012	381,453.82	169,433	326,087	17,221	8.61	2,000
2013	235,885.84	96,158	185,063	27,234	9.30	2,928
2014	341,759.11	125,568	241,665	65,918	10.06	6,552
2015	308,052.95	99,809	192,090	85,158	10.88	7,827
2016	733,549.49	204,271	393,136	267,059	11.74	22,748
2018	304,534.09	55,299	106,427	167,654	13.57	12,355
2019	82,618.08	10,803	20,791	53,565	14.53	3,687
2020	495,369.70	39,077	75,207	370,626	15.51	23,896
2021	340,655.06	9,017	17,354	289,235	16.50	17,529
	4,873,010.27	1,673,141	3,042,040	1,343,669		99,522
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 2.04

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R4						
NET SALVAGE PERCENT.. +10						
2004	760,980.36	536,263	684,882			
2006	101,711.45	65,406	89,014	2,526	5.71	442
2013	396,421.17	149,312	203,206	153,573	11.63	13,205
2014	562,411.59	187,536	255,226	250,944	12.59	19,932
2015	178,982.16	51,950	70,701	90,383	13.55	6,670
2016	207,901.68	51,175	69,646	117,466	14.53	8,084
2018	422,266.73	66,317	90,254	289,786	16.51	17,552
2021	467,363.26	10,516	14,312	406,315	19.50	20,837
	3,098,038.40	1,118,475	1,477,241	1,310,993		86,722
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.1 2.80



AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. +10						
1979	8,678.82	7,533	7,811			
1990	17,413.72	13,145	15,672			
1991	9,574.04	7,114	8,617			
1992	7,932.55	5,805	7,139			
1993	1,629.00	1,172	1,466			
1994	5,363.67	3,792	4,827			
1995	9,467.40	6,572	8,521			
1996	3,445.68	2,347	3,101			
1997	13,310.34	8,887	11,979			
1998	2,910.54	1,904	2,619			
2006	60,163.72	32,657	45,048	9,099	6.35	1,433
2007	3,380.59	1,789	2,468	575	6.59	87
2008	83,144.00	42,794	59,031	15,799	6.85	2,306
2009	41,319.10	20,592	28,405	8,782	7.14	1,230
2010	40,193.35	19,308	26,634	9,540	7.46	1,279
2011	43,564.92	19,996	27,583	11,625	7.84	1,483
2012	188,394.16	81,705	112,706	56,849	8.29	6,858
2013	143,062.62	57,861	79,815	48,941	8.81	5,555
2014	44,984.97	16,625	22,933	17,553	9.43	1,861
2015	207,547.51	68,413	94,371	92,422	10.14	9,115
2016	195,147.59	55,763	76,921	98,712	10.92	9,040
2017	155,638.11	37,120	51,204	88,870	11.76	7,557
2018	88,852.48	16,793	23,165	56,802	12.64	4,494
2019	181,724.15	24,942	34,405	129,147	13.56	9,524
2020	47,017.65	3,940	5,435	36,881	14.51	2,542
2021	76,242.54	2,144	2,957	65,661	15.50	4,236
	1,680,103.22	560,713	764,833	747,260		68,600
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.9 4.08

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	20,449.62	14,315	14,313	6,137	7.50	818
2005	597.50	394	394	204	8.50	24
2006	39,536.69	24,513	24,511	15,026	9.50	1,582
2015	3,888.34	1,011	1,011	2,877	18.50	156
2021	157,881.00	3,158	3,157	154,724	24.50	6,315
	222,353.15	43,391	43,386	178,967		8,895
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.1 4.00

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	3,192.99	3,113	3,113	80	0.50	80
2003	283,542.01	262,276	262,304	21,238	1.50	14,159
2004	119,555.68	104,611	104,622	14,934	2.50	5,974
2005	99,629.51	82,194	82,203	17,427	3.50	4,979
2006	54,057.88	41,895	41,899	12,159	4.50	2,702
2007	232,351.79	168,455	168,473	63,879	5.50	11,614
2008	99,703.88	67,300	67,307	32,397	6.50	4,984
2010	101,469.46	58,345	58,351	43,118	8.50	5,073
2011	27,747.12	14,567	14,569	13,178	9.50	1,387
2012	257,501.53	122,313	122,326	135,176	10.50	12,874
2013	888,283.21	377,520	377,559	510,724	11.50	44,411
2015	3,618.24	1,176	1,176	2,442	13.50	181
2017	21,232.43	4,777	4,777	16,455	15.50	1,062
2018	83,761.93	14,658	14,660	69,102	16.50	4,188
2019	380,888.51	47,611	47,616	333,273	17.50	19,044
2020	368,628.91	27,647	27,649	340,980	18.50	18,431
2021	389,399.91	9,735	9,736	379,664	19.50	19,470
	3,414,564.99	1,408,193	1,408,340	2,006,225		170,613
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.8 5.00

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	93,418.63	52,938	52,930	40,489	6.50	6,229
2019	39,610.12	6,602	6,601	33,009	12.50	2,641
2021	27,300.70	910	910	26,391	14.50	1,820
	160,329.45	60,450	60,441	99,889		10,690
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 6.67

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 395.12 LABORATORY EQUIPMENT - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	40,840.58	9,529	9,510	31,331	11.50	2,724
	40,840.58	9,529	9,510	31,331		2,724
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5						6.67

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 396.40 POWER OPERATED EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-S1						
NET SALVAGE PERCENT.. 0						
1978	158,711.24	150,709	158,711			
1986	68,032.29	57,912	68,032			
1987	107,340.79	89,987	107,341			
1989	264,725.79	214,648	264,726			
1991	157,908.93	123,497	157,909			
2002	319,867.31	190,321	319,867			
2005	123,603.78	65,665	123,604			
2010	744,251.60	302,352	649,342	94,910	14.25	6,660
2012	305,686.05	106,480	228,681	77,005	15.64	4,924
	2,250,127.78	1,301,571	2,078,213	171,915		11,584
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.8	0.51

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 396.50 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-S0						
NET SALVAGE PERCENT.. 0						
2000	10,792.97	8,081	10,793			
2004	15,473.56	9,961	15,474			
2005	143,490.69	88,426	143,491			
2006	91,891.20	54,043	91,891			
2007	62,178.83	34,820	62,179			
2010	171,647.49	80,674	147,116	24,531	8.48	2,893
2011	326,198.86	142,914	260,617	65,582	8.99	7,295
2012	253,654.69	102,887	187,624	66,031	9.51	6,943
2013	53,284.76	19,816	36,136	17,149	10.05	1,706
2014	53,284.88	17,951	32,735	20,550	10.61	1,937
2015	436,887.87	131,066	239,011	197,877	11.20	17,668
2016	34,312.90	8,986	16,387	17,926	11.81	1,518
2017	6,570.03	1,454	2,651	3,919	12.46	315
2018	99,966.89	17,869	32,586	67,381	13.14	5,128
2019	103,585.93	13,789	25,145	78,441	13.87	5,655
2020	115,835.96	9,701	17,691	98,145	14.66	6,695
	1,979,057.51	742,438	1,321,527	657,531		57,753

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 2.92

AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2006	29.12	29	29			
	29.12	29	29			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	1,278.18	1,236	1,234	44	0.50	44
2008	8,875.27	7,988	7,978	897	1.50	598
2009	1,365.01	1,138	1,137	228	2.50	91
2010	126,745.20	97,172	97,053	29,693	3.50	8,484
2011	152,629.45	106,841	106,710	45,920	4.50	10,204
2012	100,412.80	63,594	63,516	36,897	5.50	6,709
2013	9,703.14	5,498	5,491	4,212	6.50	648
2014	106,160.50	53,080	53,015	53,146	7.50	7,086
2015	6,202.45	2,688	2,685	3,518	8.50	414
2016	1,206.65	442	441	765	9.50	81
2017	563.15	169	169	394	10.50	38
2019	368,973.65	61,497	61,421	307,552	12.50	24,604
	884,115.45	401,343	400,850	483,265		59,001
	884,144.57	401,372	400,879	483,265		59,001
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 6.67



AVISTA CORPORATION  
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 397.12 COMMUNICATION EQUIPMENT - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	19,942.47	4,653	4,649	15,293	11.50	1,330
	19,942.47	4,653	4,649	15,293		1,330
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.5	6.67

AVISTA CORPORATION  
GAS PLANT - ALLOCATED ALL

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	160,963.26	144,867	131,219	29,744	0.50	29,744
2019	96,957.25	48,479	43,912	53,045	2.50	21,218
2020	75,420.74	22,626	20,494	54,927	3.50	15,693
	333,341.25	215,972	195,625	137,716		66,655
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1						20.00

AVISTA CORPORATION  
GAS PLANT - ALLOCATED ALL

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L2.5						
NET SALVAGE PERCENT.. +10						
2020	50,237.38	4,812	5,687	39,527	12.51	3,160
	50,237.38	4,812	5,687	39,527		3,160
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 6.29

AVISTA CORPORATION  
GAS PLANT - ALLOCATED ALL

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. +10						
2018	46,950.20	8,874	6,893	35,362	12.64	2,798
	46,950.20	8,874	6,893	35,362		2,798
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.6	5.96

AVISTA CORPORATION  
GAS PLANT - ALLOCATED ALL

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	20,727.97	20,210	20,172	556	0.50	556
2005	57,361.38	47,323	47,234	10,127	3.50	2,893
2006	217,295.52	168,404	168,089	49,207	4.50	10,935
2007	119,617.16	86,722	86,560	33,057	5.50	6,010
2008	409,473.90	276,395	275,877	133,597	6.50	20,553
2009	165,720.59	103,575	103,381	62,340	7.50	8,312
2010	102,657.24	59,028	58,917	43,740	8.50	5,146
2011	25,733.41	13,510	13,485	12,248	9.50	1,289
2012	202,171.14	96,031	95,851	106,320	10.50	10,126
2014	958,195.80	359,323	358,650	599,546	12.50	47,964
2015	339,761.55	110,423	110,216	229,546	13.50	17,003
2018	1,521,248.58	266,219	265,720	1,255,529	16.50	76,093
2019	874,780.15	109,348	109,143	765,637	17.50	43,751
2020	280,759.24	21,057	21,018	259,741	18.50	14,040
2021	375,689.62	9,392	9,374	366,316	19.50	18,785
	5,671,193.25	1,746,960	1,743,687	3,927,506		283,456
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.9 5.00

AVISTA CORPORATION  
GAS PLANT - ALLOCATED ALL

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	74,033.85	56,760	56,765	17,269	3.50	4,934
2014	81,995.78	40,998	41,001	40,995	7.50	5,466
2019	49,141.28	8,190	8,191	40,950	12.50	3,276
2021	28,044.69	935	935	27,110	14.50	1,870
	233,215.60	106,883	106,892	126,324		15,546
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.1 6.67

AVISTA CORPORATION  
GAS PLANT - ALLOCATED ALL

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	24,581.03	23,762	23,263	1,318	0.50	1,318
2011	66,852.88	46,797	45,813	21,040	4.50	4,676
2017	158,334.41	47,500	46,502	111,832	10.50	10,651
2018	33,151.53	7,735	7,572	25,580	11.50	2,224
	282,919.85	125,794	123,150	159,770		18,869
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 6.67

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 350.20 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
2012	668.75	98	24	645	55.52	12
	668.75	98	24	645		12
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.8 1.79



AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 351.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
2012	24,172.36	4,070	740	24,641	46.18	534
	24,172.36	4,070	740	24,641		534
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					46.1	2.21

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 351.20 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
2008	264.37	63	60	218	42.59	5
	264.37	63	60	218		5
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					43.6	1.89

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 351.40 STRUCTURES AND IMPROVEMENTS - OFFICE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
2009	10,261.46	2,257	6,050	4,725	43.48	109
2010	1,042.63	211	566	529	44.38	12
2011	5,079.34	943	2,528	2,805	45.28	62
2012	1,279.73	215	576	768	46.18	17
2019	465.93	21	56	433	52.65	8
2020	45,532.69	1,234	3,308	44,501	53.58	831
2021	45,348.45	407	1,090	46,525	54.53	853
	109,010.23	5,288	14,174	100,286		1,892
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.0 1.74

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 352.00 WELLS - STORAGE WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
2008	879,120.93	196,923	163,479	715,642	46.56	15,370
2009	256.85	53	44	213	47.55	4
2010	5,518.18	1,054	875	4,643	48.54	96
2011	12,939.37	2,258	1,875	11,064	49.53	223
2012	440,801.05	69,647	57,818	382,983	50.52	7,581
2019	465.80	19	16	450	57.50	8
2020	45,519.85	1,138	944	44,576	58.50	762
2021	45,335.66	378	314	45,022	59.50	757
	1,429,957.69	271,470	225,365	1,204,593		24,801
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.6 1.73

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 352.20 WELLS - RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
2007	10,962.23	3,157	2,954	8,008	35.60	225
2008	30,886.44	8,290	7,758	23,128	36.58	632
2011	1,422,312.87	297,548	278,452	1,143,861	39.54	28,929
	1,464,161.54	308,995	289,164	1,174,998		29,786
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.4 2.03

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 352.30 WELLS - NON-RECOVERABLE GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
2007	82,546.36	23,773	25,409	57,137	35.60	1,605
2008	187,214.69	50,248	53,705	133,510	36.58	3,650
2011	180,859.10	37,836	40,439	140,420	39.54	3,551
	450,620.15	111,857	119,553	331,067		8,806
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.6 1.95

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
2008	61,909.71	12,810	8,964	52,946	51.55	1,027
2010	394.28	70	49	345	53.53	6
2012	108,440.97	15,816	11,067	97,374	55.52	1,754
	170,744.96	28,696	20,080	150,665		2,787
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.1 1.63

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
2008	2,817,659.52	688,523	679,301	2,138,359	41.56	51,452
2009	482.50	109	108	374	42.55	9
2010	3,588.45	748	738	2,850	43.54	65
2011	24,256.29	4,617	4,555	19,701	44.53	442
2012	298,349.83	51,370	50,682	247,668	45.53	5,440
2019	465.80	21	21	445	52.50	8
2020	45,520.51	1,241	1,224	44,297	53.50	828
2021	45,336.33	412	407	44,930	54.50	824
	3,235,659.23	747,041	737,036	2,498,624		59,068
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.3 1.83



AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
2012	60,049.49	15,665	60,049			
2019	465.81	33	450	16	32.55	
2020	45,521.11	1,912	26,060	19,461	33.53	580
2021	45,336.94	635	8,654	36,682	34.51	1,063
	151,373.35	18,245	95,213	56,160		1,643
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.2	1.09

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 356.00 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2.5						
NET SALVAGE PERCENT.. 0						
2012	15,105.70	4,070	543	14,562	25.57	569
	15,105.70	4,070	543	14,562		569
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.6 3.77

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 357.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2009	288.80	70	120	169	34.15	5
2010	2,582.94	575	984	1,599	34.98	46
2011	2,590.29	529	905	1,685	35.81	47
2012	32,176.43	5,963	10,206	21,970	36.66	599
2019	465.80	23	39	427	42.75	10
2020	45,519.75	1,366	2,338	43,182	43.65	989
2021	45,335.59	453	776	44,560	44.55	1,000
	128,959.60	8,979	15,368	113,592		2,696
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.1 2.09

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 374.40 LAND - EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
2009	91,527.94	18,992	18,855	72,673	47.55	1,528
2010	4,950.06	945	938	4,012	48.54	83
2013	205,921.41	29,103	28,894	177,027	51.52	3,436
2014	72,262.29	9,021	8,956	63,306	52.51	1,206
2015	11,578.35	1,252	1,243	10,335	53.51	193
2017	180,985.09	13,543	13,446	167,539	55.51	3,018
2018	38,634.76	2,254	2,238	36,397	56.50	644
2021	3,970.51	33	33	3,938	59.50	66
	609,830.41	75,143	74,603	535,228		10,174
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						52.6 1.67

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1956	2,370.83	2,107	1,546	825	5.01	165
1960	122.31	105	77	45	6.20	7
1963	40,065.31	33,708	24,728	15,337	7.14	2,148
1964	7,674.63	6,401	4,696	2,979	7.47	399
1966	302.59	248	182	121	8.15	15
1971	287.87	224	164	124	10.03	12
1973	828.66	629	461	368	10.86	34
1976	511.06	372	273	238	12.21	19
1979	477.00	332	244	233	13.68	17
2000	3,244.67	1,294	949	2,296	27.05	85
2001	3,770.30	1,441	1,057	2,713	27.80	98
2002	1,584.97	579	425	1,160	28.57	41
2003	7,612.27	2,649	1,943	5,669	29.34	193
2004	431.95	143	105	327	30.12	11
2006	34,994.41	10,335	7,582	27,412	31.71	864
2007	15,892.15	4,411	3,236	12,656	32.51	389
2008	23,844.42	6,189	4,540	19,304	33.32	579
2009	9,093.01	2,192	1,608	7,485	34.15	219
2010	15,687.55	3,493	2,562	13,126	34.98	375
2011	33,719.86	6,886	5,052	28,668	35.81	801
2012	12.96	2	1	12	36.66	
2013	40,330.88	6,713	4,925	35,406	37.51	944
2014	42,932.55	6,335	4,647	38,286	38.36	998
2015	153,920.24	19,736	14,479	139,441	39.23	3,554
2016	34,405.33	3,746	2,748	31,657	40.10	789
2017	87,722.61	7,836	5,748	81,975	40.98	2,000
2018	13,531.01	944	693	12,838	41.86	307
2019	49,875.53	2,494	1,830	48,046	42.75	1,124
2020	33,335.15	1,000	733	32,602	43.65	747
2021	13,394.22	134	98	13,296	44.55	298
	671,976.30	132,678	97,332	574,644		17,232

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.3 2.56

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -20						
1962	8,243.56	8,245	8,864	1,028	9.16	112
1963	537,405.58	532,792	572,770	72,117	9.56	7,544
1964	1,463,412.54	1,437,452	1,545,310	210,785	9.98	21,121
1965	1,019,712.45	992,054	1,066,492	157,163	10.41	15,097
1966	1,089,147.56	1,048,914	1,127,618	179,359	10.86	16,516
1967	684,596.41	652,283	701,226	120,290	11.33	10,617
1968	531,481.61	500,713	538,284	99,494	11.82	8,417
1969	557,020.13	518,577	557,488	110,936	12.33	8,997
1970	374,514.65	344,416	370,259	79,159	12.85	6,160
1971	587,593.92	533,453	573,480	131,633	13.39	9,831
1972	565,758.53	506,840	544,870	134,040	13.94	9,615
1973	765,370.53	676,141	726,875	191,570	14.51	13,203
1974	651,275.23	566,961	609,502	172,028	15.10	11,393
1975	586,760.52	502,990	540,731	163,382	15.71	10,400
1976	456,849.21	385,546	414,475	133,744	16.32	8,195
1977	444,639.50	369,037	396,727	136,840	16.96	8,068
1978	522,711.56	426,420	458,416	168,838	17.61	9,588
1979	870,147.47	697,322	749,645	294,532	18.27	16,121
1980	928,873.22	730,808	785,644	329,004	18.94	17,371
1981	884,479.64	682,560	733,775	327,601	19.63	16,689
1983	570,678.10	422,838	454,565	230,249	21.04	10,943
1984	570,592.20	413,688	444,729	239,982	21.77	11,024
1985	849,528.55	602,394	647,594	371,840	22.50	16,526
1986	989,230.18	685,263	736,681	450,395	23.25	19,372
1987	1,246,844.88	843,042	906,299	589,915	24.01	24,570
1988	1,907,293.64	1,257,990	1,352,382	936,370	24.77	37,803
1989	1,786,136.26	1,147,664	1,233,778	909,586	25.55	35,600
1990	1,174,316.86	734,310	789,408	619,772	26.34	23,530
1991	1,444,418.42	878,004	943,884	789,418	27.14	29,087
1992	2,089,490.86	1,233,635	1,326,200	1,181,189	27.94	42,276
1993	3,693,012.11	2,114,279	2,272,922	2,158,693	28.76	75,059
1994	3,810,885.48	2,112,755	2,271,284	2,301,779	29.59	77,789
1995	2,296,983.09	1,231,854	1,324,285	1,432,095	30.42	47,077
1996	4,779,267.21	2,475,507	2,661,254	3,073,867	31.26	98,332
1997	4,463,415.74	2,229,101	2,396,360	2,959,739	32.11	92,175
1998	3,139,631.23	1,509,095	1,622,329	2,145,228	32.97	65,066
1999	2,234,244.01	1,031,497	1,108,894	1,572,199	33.84	46,460
2000	3,032,128.79	1,341,644	1,442,313	2,196,242	34.72	63,256
2001	3,682,146.92	1,558,564	1,675,509	2,743,067	35.60	77,052
2002	4,373,961.63	1,766,468	1,899,013	3,349,741	36.49	91,799
2003	3,125,766.01	1,200,969	1,291,083	2,459,836	37.39	65,789

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -20						
2004	3,528,663.54	1,285,732	1,382,206	2,852,190	38.30	74,470
2005	3,931,855.44	1,354,556	1,456,194	3,262,033	39.21	83,194
2006	9,751,674.20	3,163,755	3,401,144	8,300,865	40.13	206,849
2007	16,287,794.68	4,953,770	5,325,472	14,219,882	41.06	346,320
2008	14,081,032.29	3,997,042	4,296,956	12,600,283	41.99	300,078
2009	7,384,717.84	1,944,692	2,090,610	6,771,051	42.93	157,723
2010	5,983,748.42	1,453,046	1,562,074	5,618,424	43.87	128,070
2011	7,759,232.10	1,725,064	1,854,503	7,456,576	44.81	166,404
2012	4,107,062.34	827,097	889,157	4,039,318	45.77	88,253
2013	12,342,603.08	2,229,815	2,397,127	12,413,997	46.72	265,711
2014	14,457,892.82	2,305,918	2,478,941	14,870,530	47.69	311,817
2015	9,004,453.96	1,247,477	1,341,080	9,464,265	48.65	194,538
2016	22,412,915.86	2,630,918	2,828,327	24,067,172	49.62	485,030
2017	25,067,332.45	2,411,878	2,592,851	27,487,948	50.59	543,347
2018	15,171,467.68	1,135,311	1,220,498	16,985,263	51.57	329,363
2019	13,987,594.60	750,798	807,134	15,977,980	52.54	304,111
2020	9,893,107.51	319,468	343,439	11,528,290	53.52	215,402
2021	9,974,273.13	106,645	114,647	11,854,481	54.51	217,474
	269,917,387.93	72,747,067	78,205,577	245,695,289		5,693,794
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.2 2.11

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R2						
NET SALVAGE PERCENT.. -15						
1963	9,933.81	11,338	8,820	2,604	0.24	2,604
1964	923.13	1,045	813	249	0.49	249
1966	1,425.52	1,587	1,235	404	1.02	396
1968	1,591.50	1,740	1,354	476	1.57	303
1969	337.56	366	285	103	1.85	56
1971	317.24	337	262	103	2.42	43
1980	9,820.19	9,490	7,383	3,910	5.11	765
1984	4,279.02	3,920	3,050	1,871	6.51	287
1986	1.00	1	1			
1989	43,137.57	36,245	28,196	21,412	8.62	2,484
1991	28,816.76	23,208	18,054	15,085	9.59	1,573
1992	8,504.94	6,694	5,208	4,573	10.10	453
1993	88,811.56	68,206	53,060	49,073	10.63	4,616
1994	14,343.92	10,732	8,349	8,147	11.18	729
1995	9,049.74	6,586	5,124	5,283	11.75	450
1996	13,759.99	9,727	7,567	8,257	12.33	670
1997	2,898.77	1,986	1,545	1,789	12.94	138
1998	92,653.72	61,400	47,765	58,787	13.56	4,335
1999	707.92	453	352	462	14.19	33
2000	95,513.11	58,868	45,796	64,044	14.85	4,313
2001	32,905.24	19,500	15,170	22,671	15.51	1,462
2002	48,588.89	27,589	21,463	34,414	16.20	2,124
2003	27,645.26	15,002	11,671	20,121	16.90	1,191
2004	75,989.24	39,297	30,571	56,817	17.61	3,226
2005	1,475.60	724	563	1,134	18.34	62
2006	470,794.13	218,596	170,054	371,359	19.08	19,463
2007	155,202.50	67,879	52,806	125,677	19.83	6,338
2008	568,884.87	233,065	181,310	472,908	20.60	22,957
2009	445,284.94	170,107	132,333	379,745	21.37	17,770
2010	689,955.61	243,986	189,806	603,643	22.16	27,240
2011	428,559.91	139,076	108,192	384,652	22.97	16,746
2012	126,665.64	37,419	29,110	116,555	23.78	4,901
2013	574,048.71	152,661	118,761	541,395	24.60	22,008
2014	447,309.82	105,453	82,036	432,370	25.44	16,996
2015	39,865.11	8,195	6,375	39,470	26.28	1,502
2016	181,777.38	31,750	24,699	184,345	27.14	6,792
2017	518,550.67	74,542	57,989	538,344	28.00	19,227
2018	435,175.22	48,794	37,959	462,493	28.88	16,014



AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R2						
NET SALVAGE PERCENT.. -15						
2019	62,361.95	5,020	3,905	67,811	29.76	2,279
2020	60,898.26	2,955	2,299	67,734	30.65	2,210
2021	298,270.93	4,823	3,752	339,260	31.55	10,753
	6,117,036.85	1,960,362	1,525,043	5,509,549		245,758
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.4 4.02

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 379.00 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-S0.5						
NET SALVAGE PERCENT.. -15						
1956	1,149.55	1,217	1,071	251	2.94	85
1963	12,120.81	11,946	10,516	3,423	5.29	647
1964	1.00	1	1			
1966	6,195.92	5,910	5,203	1,922	6.31	305
1970	369.61	336	296	129	7.71	17
1977	833.57	692	609	350	10.28	34
1978	475.08	389	342	204	10.67	19
1980	8,118.61	6,447	5,675	3,661	11.45	320
1986	7,485.15	5,365	4,723	3,885	13.94	279
1991	5,480.56	3,543	3,119	3,184	16.20	197
1992	9,168.83	5,791	5,098	5,446	16.68	326
1994	59,397.89	35,704	31,431	36,877	17.66	2,088
1997	2,205.95	1,220	1,074	1,463	19.21	76
1998	87,203.31	46,754	41,158	59,126	19.75	2,994
2001	80,103.16	38,740	34,103	58,016	21.44	2,706
2004	45,229.95	19,330	17,017	34,997	23.25	1,505
2005	4,007.30	1,634	1,438	3,170	23.88	133
2006	42,163.71	16,355	14,398	34,090	24.52	1,390
2007	445,441.39	163,646	144,060	368,198	25.18	14,623
2008	103,589.92	35,867	31,574	87,554	25.86	3,386
2010	201,258.09	60,864	53,580	177,867	27.27	6,522
2011	2,618.57	732	644	2,367	28.01	85
2012	7,644.17	1,958	1,724	7,067	28.76	246
2014	176,742.55	36,695	32,303	170,951	30.32	5,638
2015	475,503.33	86,754	76,371	470,458	31.13	15,113
2016	76,250.03	11,921	10,494	77,194	31.97	2,415
2017	147,440.85	19,109	16,822	152,735	32.83	4,652
2018	104,527.98	10,689	9,410	110,797	33.71	3,287
2019	508,393.21	37,763	33,243	551,409	34.61	15,932
2020	425,367.61	19,171	16,877	472,296	35.55	13,285
2021	303,508.35	4,621	4,068	344,967	36.51	9,449
	3,349,996.01	691,164	608,442	3,244,054		107,754

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.1 3.22

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R3						
NET SALVAGE PERCENT.. -25						
1971	50,257.69	49,267	61,728	1,094	11.22	98
1972	309,527.82	299,708	375,512	11,398	11.72	973
1973	277,620.60	265,273	332,367	14,659	12.25	1,197
1974	253,241.03	238,692	299,063	17,488	12.79	1,367
1975	169,777.52	157,738	197,634	14,588	13.35	1,093
1976	196,630.73	179,947	225,460	20,328	13.93	1,459
1977	220,437.09	198,606	248,838	26,708	14.52	1,839
1978	245,598.50	217,674	272,729	34,269	15.13	2,265
1979	127,894.01	111,415	139,595	20,273	15.76	1,286
1980	291,653.17	249,589	312,716	51,850	16.40	3,162
1981	233,129.85	195,806	245,330	46,082	17.06	2,701
1982	266,380.84	219,445	274,948	58,028	17.73	3,273
1983	197,107.39	159,154	199,408	46,976	18.41	2,552
1984	447,708.00	353,969	443,497	116,138	19.11	6,077
1985	547,405.08	423,452	530,553	153,703	19.82	7,755
1986	772,726.67	584,191	731,947	233,961	20.55	11,385
1987	1,105,140.92	816,105	1,022,518	358,908	21.28	16,866
1988	1,244,966.36	896,920	1,123,773	432,435	22.03	19,629
1989	1,454,656.76	1,021,405	1,279,744	538,577	22.79	23,632
1990	1,574,644.22	1,076,506	1,348,781	619,524	23.56	26,296
1991	1,660,201.30	1,103,868	1,383,064	692,188	24.34	28,438
1992	2,010,356.57	1,298,514	1,626,940	886,006	25.13	35,257
1993	2,526,476.25	1,583,311	1,983,770	1,174,325	25.93	45,288
1994	2,740,316.74	1,663,955	2,084,810	1,340,586	26.74	50,134
1995	2,615,694.51	1,536,721	1,925,396	1,344,222	27.56	48,774
1996	2,865,226.72	1,626,159	2,037,455	1,544,078	28.39	54,388
1997	2,809,936.20	1,538,019	1,927,022	1,585,398	29.23	54,239
1998	2,511,889.28	1,323,577	1,658,342	1,481,520	30.08	49,253
1999	2,661,627.89	1,348,081	1,689,044	1,637,991	30.93	52,958
2000	2,676,674.54	1,299,726	1,628,459	1,717,384	31.80	54,006
2001	2,081,076.73	966,998	1,211,576	1,389,770	32.67	42,540
2002	2,324,505.01	1,030,395	1,291,007	1,614,624	33.56	48,112
2003	2,644,621.32	1,115,700	1,397,888	1,907,889	34.45	55,381
2004	2,739,063.51	1,096,276	1,373,551	2,050,278	35.35	57,999
2005	1,661,530.55	629,055	788,159	1,288,754	36.25	35,552
2006	2,589,995.49	923,916	1,157,597	2,079,897	37.16	55,971
2007	2,050,585.55	686,152	859,697	1,703,535	38.08	44,736
2008	1,187,980.96	370,962	464,787	1,020,189	39.01	26,152
2009	1,741,379.18	504,826	632,509	1,544,215	39.94	38,663
2010	822,891.98	219,969	275,605	753,010	40.88	18,420
2011	2,518,520.11	615,715	771,445	2,376,705	41.83	56,818

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R3						
NET SALVAGE PERCENT.. -25						
2012	614,881.32	136,281	170,750	597,852	42.78	13,975
2013	2,754,150.93	547,525	686,008	2,756,681	43.73	63,039
2014	13,517,168.61	2,375,304	2,976,077	13,920,384	44.69	311,488
2015	8,510,381.47	1,299,110	1,627,687	9,010,290	45.65	197,378
2016	6,468,475.16	836,536	1,048,116	7,037,478	46.62	150,954
2017	6,501,342.30	689,224	863,546	7,263,132	47.59	152,619
2018	12,692,003.79	1,046,456	1,311,130	14,553,875	48.57	299,647
2019	7,838,887.27	463,572	580,821	9,217,788	49.54	186,068
2020	7,527,159.13	267,779	335,507	9,073,442	50.52	179,601
2021	6,398,500.41	75,342	94,398	7,903,728	51.51	153,441
	130,250,005.03	37,933,886	47,528,304	115,284,202		2,796,194
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.2 2.15

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -3						
1960	1,122.73	1,062	722	434	2.85	152
1961	562.32	527	358	221	3.15	70
1962	2,835.24	2,632	1,790	1,130	3.45	328
1963	8,568.39	7,880	5,359	3,466	3.75	924
1964	17,764.04	16,175	11,000	7,297	4.06	1,797
1965	20,488.62	18,468	12,560	8,543	4.37	1,955
1966	21,564.33	19,235	13,081	9,130	4.69	1,947
1967	7,278.62	6,422	4,367	3,130	5.02	624
1968	18,104.97	15,798	10,744	7,904	5.35	1,477
1969	5,472.51	4,720	3,210	2,427	5.69	427
1971	30,838.69	25,974	17,664	14,100	6.38	2,210
1972	74,855.18	62,254	42,337	34,764	6.74	5,158
1973	60,811.69	49,912	33,944	28,692	7.11	4,035
1974	68,202.61	55,236	37,564	32,685	7.48	4,370
1975	47,255.28	37,742	25,667	23,006	7.86	2,927
1976	1,136.47	895	609	562	8.25	68
1977	28,092.14	21,784	14,815	14,120	8.65	1,632
1978	6,990.55	5,336	3,629	3,571	9.06	394
1979	61,497.42	46,204	31,422	31,920	9.47	3,371
1980	162,588.67	120,145	81,707	85,759	9.89	8,671
1981	1,986.03	1,442	981	1,065	10.32	103
1982	1,015.36	724	492	554	10.76	51
1983	207,478.88	145,256	98,784	114,919	11.21	10,251
1984	278,539.17	191,236	130,054	156,841	11.67	13,440
1985	16,838.69	11,328	7,704	9,640	12.14	794
1986	360,575.85	237,584	161,574	209,819	12.61	16,639
1987	72,190.53	46,525	31,640	42,716	13.10	3,261
1988	144,567.44	91,086	61,945	86,959	13.59	6,399
1989	250,600.68	154,133	104,821	153,298	14.10	10,872
1990	301,422.27	180,868	123,003	187,462	14.61	12,831
1991	406,047.39	237,316	161,392	256,837	15.14	16,964
1992	760,715.92	432,513	294,139	489,398	15.68	31,212
1993	637,996.04	352,599	239,792	417,344	16.22	25,730
1994	932,306.42	499,891	339,961	620,315	16.78	36,968
1995	1,147,041.42	596,126	405,408	776,045	17.34	44,755
1996	948,217.14	476,612	324,130	652,534	17.92	36,414
1997	1,204,129.91	584,693	397,633	842,621	18.50	45,547
1998	1,372,713.80	642,318	436,822	977,073	19.10	51,156
1999	770,231.01	346,800	235,848	557,490	19.70	28,299
2000	1,049,743.72	453,806	308,620	772,616	20.31	38,041
2001	98,094.95	40,617	27,622	73,416	20.93	3,508

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -3						
2002	1,147,307.72	453,783	308,605	873,122	21.56	40,497
2003	1,357,828.40	511,469	347,835	1,050,728	22.20	47,330
2004	3,886,265.74	1,390,711	945,782	3,057,072	22.84	133,847
2005	18,264.64	6,181	4,204	14,609	23.50	622
2006	600,921.98	191,874	130,488	488,462	24.15	20,226
2007	998,642.34	299,179	203,463	825,139	24.82	33,245
2008	863,804.05	241,745	164,404	725,314	25.49	28,455
2009	1,977,342.52	514,400	349,828	1,686,835	26.16	64,481
2010	1,486,512.00	356,962	242,759	1,288,348	26.84	48,001
2011	3,245,596.57	714,425	485,859	2,857,105	27.52	103,819
2012	2,102,504.53	420,122	285,713	1,879,867	28.21	66,638
2013	5,292,144.24	950,039	646,093	4,804,816	28.90	166,257
2014	214,236.92	34,046	23,154	197,510	29.60	6,673
2015	1,226,281.95	169,618	115,352	1,147,718	30.30	37,878
2016	28,313.26	3,325	2,261	26,902	31.01	868
2017	781,938.90	75,474	51,328	754,069	31.72	23,773
2018	445,494.24	33,561	22,824	436,035	32.44	13,441
2019	9,066,601.35	490,930	333,867	9,004,732	33.16	271,554
2020	4,999,846.46	163,301	111,056	5,038,786	33.89	148,681
2021	4,485,739.75	48,837	33,213	4,587,099	34.63	132,460
	55,834,070.65	13,311,856	9,053,002	48,456,091		1,864,518

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0 3.34

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -15						
1964	19,421.01	15,686	22,334			
1965	9,262.49	7,389	10,652			
1966	17,369.29	13,681	19,975			
1967	4,182.18	3,251	4,810			
1968	5,029.87	3,856	5,784			
1969	3,512.89	2,655	4,040			
1970	10,615.92	7,907	12,208			
1971	14,048.30	10,307	16,156			
1972	4,414.90	3,189	5,019	58	24.17	2
1973	3,401.23	2,418	3,806	105	24.82	4
1974	5,698.23	3,984	6,271	282	25.48	11
1975	15.30	11	17	1	26.16	
1976	14,993.20	10,123	15,933	1,309	26.84	49
1977	588.85	390	614	63	27.53	2
1978	8,031.00	5,226	8,226	1,010	28.22	36
1979	21,609.05	13,790	21,705	3,145	28.93	109
1980	46,935.13	29,363	46,217	7,758	29.64	262
1981	68,595.29	42,027	66,150	12,735	30.37	419
1982	5,544.76	3,326	5,235	1,141	31.10	37
1983	7,737.42	4,539	7,144	1,754	31.84	55
1984	4,026.98	2,309	3,634	997	32.59	31
1985	14,235.55	7,974	12,551	3,820	33.34	115
1986	11,640.26	6,364	10,017	3,369	34.10	99
1987	2,073.32	1,105	1,739	645	34.87	18
1988	13,024.24	6,763	10,645	4,333	35.65	122
1991	2,727.11	1,302	2,049	1,087	38.02	29
1992	30,120.16	13,946	21,951	12,687	38.83	327
1993	17,927.89	8,044	12,661	7,956	39.64	201
1994	10,626.05	4,614	7,262	4,958	40.46	123
1995	8,289.92	3,479	5,476	4,057	41.28	98
1996	7,983.09	3,233	5,089	4,092	42.11	97
1998	6,757.56	2,536	3,992	3,779	43.79	86
1999	1,738.79	626	985	1,015	44.64	23
2000	34,798.09	12,005	18,896	21,122	45.50	464
2001	62,472.19	20,602	32,427	39,416	46.36	850
2002	59,494.71	18,715	29,457	38,962	47.22	825
2003	66,431.18	19,863	31,264	45,132	48.10	938
2004	86,071.33	24,411	38,423	60,559	48.97	1,237
2005	4,746.81	1,272	2,002	3,457	49.85	69
2006	35,068.57	8,847	13,925	26,404	50.74	520
2007	7,238.66	1,712	2,695	5,629	51.63	109

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -15						
2008	98,147.23	21,654	34,083	78,786	52.53	1,500
2009	240,597.87	49,250	77,519	199,169	53.43	3,728
2010	95,854.16	18,095	28,481	81,751	54.33	1,505
2011	5,472.78	945	1,487	4,807	55.24	87
2012	53,854.16	8,432	13,272	48,660	56.15	867
2013	162,020.89	22,732	35,780	150,544	57.07	2,638
2014	162,381.18	20,140	31,700	155,038	57.99	2,674
2015	272,383.41	29,348	46,193	267,048	58.91	4,533
2016	142,118.46	12,974	20,421	143,015	59.84	2,390
2017	35,106.22	2,627	4,135	36,237	60.77	596
2018	207,566.46	12,083	19,019	219,682	61.71	3,560
2019	101,420.21	4,235	6,666	109,967	62.64	1,756
2020	64,794.64	1,628	2,562	71,952	63.58	1,132
2021	76,331.50	635	999	86,782	64.53	1,345
	2,476,547.94	557,618	871,753	1,976,277		35,678
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.4 1.44



AVISTA CORPORATION  
 GAS PLANT - OREGON

ACCOUNT 387.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 18-SQUARE						
NET SALVAGE PERCENT.. 0						
1967	173.85	174	174			
1986	365.44	365	365			
	539.29	539	539			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. -5						
1994	1,085,967.69	861,665	888,281	251,985	7.33	34,377
1995	16,329.95	12,637	13,027	4,119	7.89	522
1999	35,202.44	24,112	24,857	12,106	10.43	1,161
2000	20,153.90	13,318	13,729	7,433	11.12	668
2001	7,552.01	4,800	4,948	2,982	11.84	252
2002	2,551.00	1,555	1,603	1,076	12.58	86
2003	2,830.67	1,651	1,702	1,270	13.34	95
2004	14,048.06	7,808	8,049	6,701	14.12	475
2006	137,595.44	68,723	70,846	73,629	15.73	4,681
2007	19,721.62	9,284	9,571	11,137	16.55	673
2008	645,750.53	284,776	293,573	384,465	17.40	22,096
2009	814,895.25	334,838	345,181	510,459	18.26	27,955
2010	154,132.15	58,586	60,396	101,443	19.14	5,300
2011	26,334.08	9,189	9,473	18,178	20.03	908
2012	126,914.57	40,289	41,534	91,726	20.93	4,383
2013	162,056.95	46,227	47,655	122,505	21.85	5,607
2014	175,631.44	44,383	45,754	138,659	22.78	6,087
2015	79,042.58	17,402	17,939	65,056	23.71	2,744
2017	44,703.25	6,853	7,065	39,873	25.62	1,556
2018	118,639.84	14,201	14,640	109,932	26.58	4,136
2019	82,049.49	7,036	7,253	78,899	27.55	2,864
2020	128,202.39	6,596	6,800	127,813	28.53	4,480
2021	210,768.55	3,614	3,725	217,582	29.51	7,373
	4,111,073.85	1,879,543	1,937,601	2,379,026		138,479
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2						3.37

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	12,222.51	6,111	6,111	6,112	2.50	2,445
	12,222.51	6,111	6,111	6,112		2,445
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5						20.00

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L2.5						
NET SALVAGE PERCENT.. +10						
2006	690.43	419	510	111	4.55	24
2009	29,723.95	16,949	20,619	6,133	5.13	1,196
2010	62,284.30	34,514	41,987	14,069	5.38	2,615
2011	410,105.51	218,556	265,876	103,219	5.71	18,077
2013	265,618.96	125,163	152,262	86,795	6.67	13,013
2014	45,043.13	19,372	23,566	16,973	7.31	2,322
2015	697,144.61	267,555	325,484	301,946	8.03	37,602
2016	580,701.39	193,002	234,789	287,842	8.83	32,598
2017	158,526.17	43,923	53,433	89,241	9.69	9,210
2018	298,090.76	65,155	79,262	189,020	10.60	17,832
2019	175,280.57	27,719	33,721	124,032	11.54	10,748
2020	225,969.23	21,645	26,331	177,041	12.51	14,152
2021	336,592.19	10,818	13,160	289,773	13.50	21,465
	3,285,771.20	1,044,790	1,271,000	1,686,194		180,854
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 5.50

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-L2.5						
NET SALVAGE PERCENT.. +10						
2006	30,432.07	17,465	27,311	78	6.16	13
2008	280,525.06	153,266	239,672	12,801	6.68	1,916
2009	50,697.03	26,732	41,803	3,824	7.04	543
2011	64,553.84	30,758	48,098	10,000	8.00	1,250
2013	136,718.14	55,733	87,153	35,893	9.30	3,859
2015	182,637.54	59,175	92,536	71,838	10.88	6,603
2016	172,011.14	47,900	74,905	79,905	11.74	6,806
2019	123,539.88	16,154	25,261	85,925	14.53	5,914
2021	140,221.03	3,712	5,805	120,394	16.50	7,297
	1,181,335.73	410,895	642,544	420,659		34,201
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 2.90

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. +10						
2006	13,427.33	7,288	6,465	5,620	6.35	885
2010	9,708.03	4,663	4,136	4,601	7.46	617
2013	12,863.27	5,202	4,615	6,962	8.81	790
2018	87,935.53	16,620	14,743	64,399	12.64	5,095
2019	94,180.71	12,926	11,467	73,296	13.56	5,405
2021	12,538.13	353	313	10,971	15.50	708
	230,653.00	47,052	41,739	165,849		13,500
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 5.85

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	8,500.00	7,650	7,650	850	2.50	340
2000	8,700.00	7,482	7,482	1,218	3.50	348
2008	3,438.47	1,857	1,857	1,581	11.50	137
2018	153.35	21	21	132	21.50	6
	20,791.82	17,010	17,010	3,782		831
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.6 4.00

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	42,644.55	41,578	41,319	1,326	0.50	1,326
2003	92,514.06	85,576	85,044	7,470	1.50	4,980
2005	40,869.79	33,718	33,508	7,362	3.50	2,103
2006	110,479.39	85,622	85,090	25,389	4.50	5,642
2007	181,671.02	131,711	130,892	50,779	5.50	9,233
2008	74,892.80	50,553	50,239	24,654	6.50	3,793
2009	2,115.75	1,322	1,314	802	7.50	107
2011	8,099.70	4,252	4,226	3,874	9.50	408
2012	34,048.04	16,173	16,072	17,976	10.50	1,712
2014	125,607.39	47,103	46,810	78,797	12.50	6,304
2018	19,059.66	3,335	3,314	15,746	16.50	954
2019	18,772.77	2,347	2,332	16,441	17.50	939
2020	142,458.29	10,684	10,618	131,840	18.50	7,126
2021	69,538.83	1,738	1,727	67,812	19.50	3,478
	962,772.04	515,712	512,505	450,267		48,105
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 5.00



AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	18,586.31	3,098	3,104	15,483	12.50	1,239
	18,586.31	3,098	3,104	15,483		1,239
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 6.67

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 396.50 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-S0						
NET SALVAGE PERCENT.. 0						
1994	5,315.22	4,760	5,315			
2006	38,518.73	22,654	39,063	544-		
	43,833.95	27,414	44,378	544-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	2,293.81	2,217	2,216	78	0.50	78
2008	12,447.75	11,203	11,195	1,253	1.50	835
2009	30,623.99	25,520	25,503	5,121	2.50	2,048
2010	206,229.31	158,110	158,003	48,226	3.50	13,779
2011	225,434.95	157,804	157,698	67,737	4.50	15,053
2012	22,167.55	14,039	14,029	8,139	5.50	1,480
2014	8,574.78	4,287	4,284	4,291	7.50	572
2015	1,756.37	761	760	996	8.50	117
2016	28,335.13	10,390	10,383	17,952	9.50	1,890
2018	27,203.88	6,347	6,343	20,861	11.50	1,814
2019	111,985.35	18,665	18,653	93,332	12.50	7,467
2020	89,344.02	8,934	8,928	80,416	13.50	5,957
	766,396.89	418,277	417,995	348,402		51,090

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 6.67

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2010	2,367.16	2,367	2,367			
	2,367.16	2,367	2,367			
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	6,732.60	337	338	6,395	9.50	673
	6,732.60	337	338	6,395		673
	9,099.76	2,704	2,705	6,395		673
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.5	7.40

**COMMON PLANT**

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 389.30 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1908	1,023.98	1,024	1,024			
1914	14.47	14	14			
1918	65.20	65	65			
1922	376.04	376	376			
1924	301.36	299	168	133	0.44	133
1926	431.58	426	239	193	0.77	193
1929	0.13					
1930	52.70	51	29	24	1.59	15
1937	19.14	18	10	9	3.26	3
1951	3,652.86	3,243	1,821	1,832	7.29	251
1967	19,339.06	14,677	8,241	11,098	15.67	708
2008	23,758.96	4,916	2,760	20,999	51.55	407
2009	1,685,653.07	323,123	181,423	1,504,230	52.54	28,630
2017	1,888,643.45	130,467	73,253	1,815,391	60.51	30,002
	3,623,332.00	478,699	269,423	3,353,909		60,342
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.6 1.67

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 389.40 LAND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1906	55.00	55	55			
1907	300.00	300	300			
1908	6,750.54	6,751	6,751			
1910	678.56	679	679			
1913	6,930.46	6,930	6,930			
1914	885.27	885	885			
1922	1,373.34	1,373	1,373			
1925	25.00	25	25			
1926	110.15	109	110			
1927	2,403.14	2,368	2,403			
1928	767.07	753	767			
1930	904.30	882	904			
1935	201.00	192	201			
1936	162.66	155	163			
1937	206.73	196	207			
1940	264.20	248	264			
1942	49.88	46	49		1 4.57	
1943	103.41	96	102		1 4.85	
1944	564.12	520	555		9 5.12	2
1949	1,367.59	1,229	1,311	57	6.61	9
1951	44.04	39	42	2	7.29	
1952	75.00	66	70	5	7.65	1
1954	79.96	70	75	5	8.42	1
1972	813.02	573	611	202	19.20	11
1975	1,775.45	1,189	1,268	507	21.46	24
1982	12,896.86	7,516	8,014	4,883	27.12	180
2019	99,328.41	3,820	4,074	95,255	62.50	1,524
	139,115.16	37,065	38,188	100,928		1,752

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.6 1.26

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -10						
1924	137.47	151	151			
1933	75,259.99	80,915	43,004	39,782	1.13	35,205
1937	1,689.89	1,777	944	915	2.20	416
1938	92.45	97	52	50	2.48	20
1940	25.93	27	14	15	3.04	5
1943	460.10	467	248	258	3.91	66
1947	326.02	322	171	188	5.07	37
1949	581.30	567	301	338	5.65	60
1954	918.45	866	460	550	7.15	77
1956	956.19	888	472	580	7.78	75
1957	103,854.39	95,733	50,879	63,361	8.10	7,822
1958	282.24	258	137	173	8.43	21
1959	12,745.89	11,561	6,144	7,876	8.77	898
1962	204.00	180	96	128	9.83	13
1963	1,677.64	1,469	781	1,064	10.21	104
1964	88.66	77	41	57	10.59	5
1967	32,605.47	27,394	14,559	21,307	11.81	1,804
1969	206.61	170	90	137	12.68	11
1970	1,717.31	1,393	740	1,149	13.13	88
1972	7,668.67	6,062	3,222	5,214	14.07	371
1974	535,343.23	411,508	218,704	370,174	15.06	24,580
1975	8,929.63	6,764	3,595	6,228	15.57	400
1976	270,984.77	202,160	107,442	190,641	16.09	11,848
1978	39,157.70	28,282	15,031	28,042	17.17	1,633
1979	248,643.18	176,522	93,816	179,691	17.73	10,135
1980	2,038.90	1,422	756	1,487	18.30	81
1981	19,743.21	13,517	7,184	14,534	18.88	770
1982	101,810.42	68,360	36,331	75,660	19.48	3,884
1983	37,879.94	24,934	13,252	28,416	20.08	1,415
1984	58,829.15	37,921	20,154	44,558	20.70	2,153
1985	322,123.02	203,247	108,020	246,315	21.32	11,553
1986	74,562.00	45,996	24,446	57,572	21.96	2,622
1987	841,672.43	507,360	269,647	656,193	22.60	29,035
1988	65,506.24	38,536	20,481	51,576	23.26	2,217
1989	206,820.53	118,620	63,043	164,460	23.93	6,873
1990	355,735.93	198,785	105,648	285,662	24.60	11,612
1991	166,359.80	90,437	48,065	134,931	25.29	5,335
1992	384,202.56	203,028	107,903	314,720	25.98	12,114
1993	1,845,236.30	946,274	502,917	1,526,843	26.69	57,207
1994	259,051.00	128,800	68,453	216,503	27.40	7,902
1995	130,939.89	63,000	33,483	110,551	28.13	3,930



AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -10						
1996	236,676.26	110,073	58,501	201,843	28.86	6,994
1997	406,842.56	182,591	97,042	350,485	29.60	11,841
1998	1,432,690.77	619,352	329,167	1,246,793	30.35	41,080
1999	732,340.77	304,507	161,836	643,739	31.10	20,699
2000	1,981,376.95	790,292	420,017	1,759,498	31.87	55,209
2001	809,946.00	309,335	164,402	726,539	32.64	22,259
2002	205,715.82	75,037	39,880	186,407	33.42	5,578
2003	651,149.07	226,196	120,216	596,048	34.21	17,423
2004	650,833.24	214,632	114,071	601,846	35.01	17,191
2006	5,230,160.54	1,539,550	818,225	4,934,952	36.62	134,761
2007	2,753,910.31	760,960	404,428	2,624,873	37.44	70,109
2008	7,031,123.92	1,815,999	965,150	6,769,086	38.26	176,923
2009	7,875,950.08	1,890,386	1,004,684	7,658,861	39.09	195,929
2010	7,671,424.36	1,699,527	903,248	7,535,319	39.93	188,713
2011	13,487,082.75	2,738,687	1,455,531	13,380,260	40.77	328,189
2012	10,965,997.88	2,019,279	1,073,187	10,989,411	41.63	263,978
2013	16,676,105.12	2,758,895	1,466,271	16,877,445	42.48	397,303
2014	5,340,430.68	781,305	415,241	5,459,233	43.35	125,934
2015	15,620,914.39	1,986,355	1,055,689	16,127,317	44.22	364,706
2016	8,221,481.44	888,084	471,990	8,571,640	45.09	190,101
2017	3,290,784.56	291,761	155,062	3,464,801	45.97	75,371
2018	15,510,460.21	1,071,463	569,451	16,492,055	46.86	351,943
2019	21,633,465.04	1,070,857	569,129	23,227,683	47.75	486,444
2020	3,172,828.66	94,233	50,083	3,440,029	48.65	70,710
2021	1,517,725.93	15,025	7,985	1,661,514	49.55	33,532
	159,324,485.81	28,000,228	14,881,363	160,375,571		3,907,317
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.0 2.45

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	256,717.89	248,161	246,942	9,776	0.50	9,776
2008	337,192.39	303,473	301,983	35,209	1.50	23,473
2009	730,268.77	608,555	605,566	124,703	2.50	49,881
2010	940,273.98	720,880	717,339	222,935	3.50	63,696
2011	259,501.40	181,651	180,759	78,742	4.50	17,498
2012	2,657,068.50	1,682,801	1,674,536	982,532	5.50	178,642
2013	960,770.97	544,440	541,766	419,005	6.50	64,462
2014	777,791.46	388,896	386,986	390,805	7.50	52,107
2015	1,498,940.88	649,536	646,346	852,595	8.50	100,305
2016	5,079,937.37	1,862,661	1,853,512	3,226,425	9.50	339,624
2017	2,220,387.60	666,116	662,844	1,557,544	10.50	148,338
2018	812,992.31	189,695	188,764	624,228	11.50	54,281
2019	472,970.29	78,830	78,443	394,527	12.50	31,562
2020	937,145.48	93,715	93,254	843,891	13.50	62,510
2021	633,194.75	21,104	21,001	612,194	14.50	42,220
	18,575,154.04	8,240,514	8,200,041	10,375,113		1,238,375
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.4 6.67

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2012	279,566.69	279,567	279,567			
2014	211,804.08	211,804	211,804			
	491,370.77	491,371	491,371			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	13,948,925.32	12,554,033	11,793,596	2,155,330	0.50	2,155,330
2018	12,524,852.91	8,767,397	8,236,328	4,288,525	1.50	2,859,017
2019	18,305,587.61	9,152,794	8,598,380	9,707,207	2.50	3,882,883
2020	9,759,495.74	2,927,849	2,750,500	7,008,996	3.50	2,002,570
2021	6,399,601.65	639,960	601,196	5,798,406	4.50	1,288,535
	60,938,463.23	34,042,033	31,980,000	28,958,463		12,188,335
	61,429,834.00	34,533,404	32,471,371	28,958,463		12,188,335
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.4 19.84

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	4,425,214.49	3,097,650	3,097,650	1,327,564	1.50	885,043
2019	538,384.25	269,192	269,192	269,192	2.50	107,677
	4,963,598.74	3,366,842	3,366,842	1,596,757		992,720
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.6						20.00

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 391.13 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE - MDM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	2,637,348.63	2,373,614	2,110,000	527,349	0.50	527,349
	2,637,348.63	2,373,614	2,110,000	527,349		527,349
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.0 20.00

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-S2.5						
NET SALVAGE PERCENT.. +10						
2017	41,871.94	15,040	37,685			
2020	42,867.97	5,261	87,272	48,691-		
	84,739.91	20,301	124,957	48,691-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L2.5						
NET SALVAGE PERCENT.. +10						
1998	16,650.05	12,031	14,985			
2001	90,955.75	61,980	81,860			
2003	2,942.83	1,915	2,649			
2006	97,978.37	59,522	88,181			
2008	16,755.25	9,780	15,080			
2009	148,641.04	84,757	133,777			
2010	358,481.88	198,649	322,634			
2011	162,768.49	86,744	146,492			
2012	281,196.39	142,085	253,077			
2013	786,058.26	370,401	707,452			
2014	465,025.84	199,996	408,310	10,213	7.31	1,397
2015	362,269.38	139,034	283,850	42,192	8.03	5,254
2016	379,910.00	126,267	257,786	84,133	8.83	9,528
2017	354,741.71	98,290	200,668	118,600	9.69	12,239
2018	172,051.50	37,606	76,776	78,070	10.60	7,365
2019	284,720.28	45,025	91,923	164,325	11.54	14,240
2020	380,542.40	36,451	74,418	268,070	12.51	21,428
2021	229,361.83	7,371	15,048	191,378	13.50	14,176
	4,591,051.25	1,717,904	3,174,966	956,980		85,627
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.2 1.87

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-L2.5						
NET SALVAGE PERCENT.. +10						
2000	8,592.99	5,486	7,734			
2006	116,501.39	66,858	104,851			
2009	59,345.33	31,292	53,411			
2010	83,203.39	41,935	74,883			
2012	506,162.73	224,826	455,546			
2014	268,332.85	98,590	207,943	33,557	10.06	3,336
2016	29,303.04	8,160	17,211	9,162	11.74	780
2017	61,375.64	14,167	29,881	25,357	12.64	2,006
2018	128,029.26	23,248	49,034	66,192	13.57	4,878
2019	134,994.38	17,652	37,231	84,264	14.53	5,799
2020	184,739.40	14,573	30,736	135,529	15.51	8,738
	1,580,580.40	546,787	1,068,461	354,061		25,537
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.9 1.62



AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R4						
NET SALVAGE PERCENT.. +10						
2010	120,321.54	60,101	16,007	92,282	8.90	10,369
2019	306,044.75	34,430	9,170	266,270	17.50	15,215
	426,366.29	94,531	25,177	358,552		25,584
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.0 6.00

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. +10						
1971	1,227.50	1,105	1,105			
1979	7,170.14	6,223	6,453			
1980	23,661.61	20,324	21,295			
1981	1,319.36	1,120	1,187			
1982	12,384.93	10,394	11,146			
1984	9,647.63	7,901	8,683			
1985	29,525.51	23,882	26,573			
1988	17,030.72	13,239	15,328			
1990	7,136.83	5,387	6,423			
1992	382.24	280	344			
1993	33,842.88	24,348	30,459			
1994	2,000.00	1,414	1,800			
1995	2,217.04	1,539	1,995			
1996	1,573.39	1,072	1,416			
1997	4,162.13	2,779	3,746			
1999	10,868.08	6,957	9,781			
2002	4,370.47	2,611	3,933			
2006	69,135.25	37,527	62,222			
2008	15,781.45	8,123	14,203			
2009	5,031.64	2,508	4,528			
2010	49,283.20	23,674	44,355			
2012	91,472.81	39,671	82,326			
2013	35,349.35	14,297	29,985	1,829	8.81	208
2014	37,056.96	13,695	28,722	4,629	9.43	491
2015	101,257.45	33,377	70,001	21,131	10.14	2,084
2017	68,593.75	16,360	34,311	27,423	11.76	2,332
2018	339,245.35	64,117	134,471	170,850	12.64	13,517
2019	27,121.55	3,722	7,806	16,603	13.56	1,224
2020	69,199.45	5,799	12,162	50,118	14.51	3,454
2021	38,802.38	1,091	2,288	32,634	15.50	2,105
	1,115,851.05	394,536	679,047	325,219		25,415

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 2.28

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - AIRPLANE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1.5						
NET SALVAGE PERCENT.. +30						
2017	369,037.76	89,983	258,326			
2018	6,197,768.05	1,203,916	3,566,044	772,394	8.67	89,088
	6,566,805.81	1,293,899	3,824,370	772,394		89,088
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7						1.36

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	3,205.58	3,141	3,141	65	0.50	65
1998	60,655.10	57,016	57,010	3,645	1.50	2,430
1999	45,928.15	41,335	41,331	4,597	2.50	1,839
2000	1,664.83	1,432	1,432	233	3.50	67
2002	10,804.60	8,428	8,427	2,378	5.50	432
2003	28,759.23	21,282	21,280	7,479	6.50	1,151
2004	32,776.00	22,943	22,941	9,835	7.50	1,311
2005	61,940.42	40,881	40,877	21,063	8.50	2,478
2006	3,843.34	2,383	2,383	1,460	9.50	154
2007	7,145.39	4,144	4,144	3,001	10.50	286
2008	90,577.25	48,912	48,907	41,670	11.50	3,623
2009	329,970.49	164,985	164,967	165,003	12.50	13,200
2010	304,038.18	139,858	139,843	164,195	13.50	12,163
2011	312,295.71	131,164	131,150	181,146	14.50	12,493
2012	122,946.25	46,720	46,715	76,231	15.50	4,918
2014	1,107,667.58	332,300	332,265	775,403	17.50	44,309
2015	750,536.62	195,140	195,119	555,418	18.50	30,023
2018	1,026,662.49	143,733	143,718	882,944	21.50	41,067
2019	476,621.26	47,662	47,657	428,964	22.50	19,065
2020	190,105.17	11,406	11,405	178,700	23.50	7,604
2021	374,243.86	7,485	7,484	366,760	24.50	14,970
	5,342,387.50	1,472,350	1,472,196	3,870,192		213,648

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.1 4.00

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	3,841.74	3,746	3,747	95	0.50	95
2003	30,344.18	28,068	28,074	2,270	1.50	1,513
2004	42,743.60	37,401	37,409	5,335	2.50	2,134
2005	198,190.69	163,507	163,541	34,650	3.50	9,900
2006	296,486.65	229,777	229,825	66,662	4.50	14,814
2007	372,625.57	270,154	270,211	102,415	5.50	18,621
2008	573,874.49	387,365	387,447	186,427	6.50	28,681
2009	1,095,420.00	684,638	684,782	410,638	7.50	54,752
2010	1,625,577.68	934,707	934,904	690,674	8.50	81,256
2011	1,165,626.99	611,954	612,083	553,544	9.50	58,268
2012	2,070,887.36	983,671	983,878	1,087,009	10.50	103,525
2014	3,005,839.69	1,127,190	1,127,427	1,878,413	12.50	150,273
2015	1,952,192.52	634,463	634,596	1,317,597	13.50	97,600
2016	4,314.88	1,187	1,187	3,128	14.50	216
2017	21,623.18	4,865	4,866	16,757	15.50	1,081
2018	1,348,256.50	235,945	235,995	1,112,262	16.50	67,410
2019	686,866.44	85,858	85,876	600,990	17.50	34,342
2020	120,473.34	9,036	9,038	111,435	18.50	6,024
2021	2,273,977.94	56,849	56,861	2,217,117	19.50	113,698
	16,889,163.44	6,490,381	6,491,747	10,397,417		844,203
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 5.00

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	17,920.97	17,324	17,262	659	0.50	659
2008	164,618.88	148,157	147,627	16,992	1.50	11,328
2009	70,497.51	58,748	58,538	11,960	2.50	4,784
2018	911,816.91	212,754	211,993	699,824	11.50	60,854
2019	301,035.10	50,174	49,994	251,041	12.50	20,083
2020	41,901.57	4,190	4,175	37,726	13.50	2,795
	1,507,790.94	491,347	489,589	1,018,202		100,503
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.1 6.67

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 396.30 POWER OPERATED EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. 0						
1995	59,501.89	45,891	59,502			
	59,501.89	45,891	59,502			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 396.50 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-S0						
NET SALVAGE PERCENT.. 0						
1958	3,503.28	3,503	3,503			
1980	10,587.37	10,587	10,587			
1981	26,435.30	26,435	26,435			
1982	10,427.41	10,427	10,427			
1984	45,392.01	45,392	45,392			
1985	10,913.78	10,914	10,914			
1986	36,367.74	36,368	36,368			
1994	30,323.12	27,158	30,323			
1995	57,695.72	50,304	57,696			
1996	56,442.55	47,835	56,443			
1997	947.00	780	947			
1999	12,070.69	9,340	11,794	277	3.62	77
2000	51,974.17	38,916	49,140	2,834	4.02	705
2001	551,387.79	398,720	503,470	47,918	4.43	10,817
2007	119,111.71	66,703	84,227	34,885	7.04	4,955
2008	304,623.18	161,639	204,104	100,519	7.51	13,385
2009	67,934.94	34,010	42,945	24,990	7.99	3,128
2010	43,821.86	20,596	26,007	17,815	8.48	2,101
2011	142,158.36	62,282	78,644	63,514	8.99	7,065
2014	100,010.96	33,692	42,543	57,468	10.61	5,416
2018	60,491.72	10,813	13,654	46,838	13.14	3,565
2019	142,750.60	19,003	23,995	118,756	13.87	8,562
2020	8,388.90	703	888	7,501	14.66	512
2021	36,926.39	1,108	1,399	35,527	15.52	2,289
	1,930,686.55	1,127,228	1,371,845	558,842		62,577

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9 3.24



AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	460,183.71	444,846	443,780	16,404	0.50	16,404
2008	3,834,434.88	3,450,991	3,442,718	391,717	1.50	261,145
2009	997,063.17	830,883	828,891	168,172	2.50	67,269
2010	1,247,391.71	956,338	954,045	293,347	3.50	83,813
2011	860,440.48	602,308	600,864	259,576	4.50	57,684
2012	17,760,630.90	11,248,340	11,221,373	6,539,258	5.50	1,188,956
2013	566,591.69	321,071	320,301	246,291	6.50	37,891
2014	2,299,849.05	1,149,925	1,147,168	1,152,681	7.50	153,691
2015	3,488,662.10	1,511,742	1,508,118	1,980,544	8.50	233,005
2016	11,677,920.85	4,281,943	4,271,677	7,406,244	9.50	779,605
2017	7,960,917.54	2,388,275	2,382,550	5,578,368	10.50	531,273
2018	7,093,925.27	1,655,226	1,651,258	5,442,667	11.50	473,275
2019	9,091,677.07	1,515,310	1,511,677	7,580,000	12.50	606,400
2020	11,803,617.89	1,180,362	1,177,532	10,626,086	13.50	787,117
2021	14,261,565.90	475,338	474,198	13,787,368	14.50	950,853
	93,404,872.21	32,012,898	31,936,150	61,468,722		6,228,381
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.9 6.67

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 397.12 COMMUNICATION EQUIPMENT - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	6,909,282.92	1,612,143	1,608,107	5,301,176	11.50	460,972
2020	37,188.64	3,719	3,710	33,479	13.50	2,480
2021	584,040.54	19,466	19,417	564,623	14.50	38,940
	7,530,512.10	1,635,328	1,631,234	5,899,278		502,392
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.7 6.67

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 397.20 COMMUNICATION EQUIPMENT - PORTABLE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	1,666,734.57	1,583,398	1,506,932	159,803	0.50	159,803
2015	22,397.29	14,558	13,855	8,542	3.50	2,441
2016	746,353.99	410,495	390,671	355,683	4.50	79,041
2018	620,616.92	217,216	206,726	413,891	6.50	63,676
2019	165,228.02	41,307	39,312	125,916	7.50	16,789
2020	292,720.71	43,908	41,788	250,933	8.50	29,522
2021	2,871.60	144	137	2,735	9.50	288
	3,516,923.10	2,311,026	2,199,421	1,317,502		351,560
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 10.00

AVISTA CORPORATION  
COMMON PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	67,265.29	57,175	57,173	10,092	1.50	6,728
2014	336,388.45	252,291	252,284	84,104	2.50	33,642
2015	11,216.06	7,290	7,290	3,926	3.50	1,122
2016	6,500.26	3,575	3,575	2,925	4.50	650
2017	4,567.50	2,055	2,055	2,512	5.50	457
2018	134,870.22	47,205	47,203	87,667	6.50	13,487
2019	122,248.74	30,562	30,561	91,688	7.50	12,225
2020	8,927.12	1,339	1,339	7,588	8.50	893
2021	15,398.14	770	770	14,628	9.50	1,540
	707,381.78	402,262	402,250	305,132		70,744

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3 10.00