

**Avista's Application to Revise its
Electric Book Depreciation Rates**

**Attachment A: Summary of
Change in Depreciation Expense**

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Summary of Change in Depreciation Expense, by Component

Functional Group	Plant (excl. Transportation)	Transportation	General Plant Reserve Adjustment	Total
Production Plant:				
Steam Production Plant	Attach. B-1 \$ 2,132,224			\$ 2,132,224
Hydraulic Production Plant	1,139,011			1,139,011
Other Production Plant	612,132			612,132
Total Production Plant	<u>3,883,367</u>	<u>-</u>	<u>-</u>	<u>3,883,367</u>
Transmission Plant	1,342,636	-	-	1,342,636
Distribution Plant				
Idaho	-			-
Washington	(3,290,834)			(3,290,834)
Electric Direct Allocated North (ED AN) Distribution Plant	9,776			9,776
	<u>(3,281,059)</u>	<u>-</u>	<u>-</u>	<u>(3,281,059)</u>
Electric General Plant:				
Electric Direct Allocated North (ED AN)	564,854		Attach. B-3 \$ (221,671)	343,183
Electric Direct Idaho (ED ID)	-			-
Electric Direct Washington (ED WA)	294,972			294,972
Total General Electric Plant	<u>859,826</u>	<u>-</u>	<u>(221,671)</u>	<u>638,155</u>
Common General Plant				
Common Allocated All (CD AA)	(983,312)		(503,436)	(1,486,748)
Common Allocated North (CD AN)	(48,937)			(48,937)
Common Idaho (CD ID)	-			-
Common Washington (CD WA)	36,814			36,814
Total Common General Plant Allocated to Electric	<u>(995,436)</u>	<u>-</u>	<u>(503,436)</u>	<u>(1,498,872)</u>
Total General Plant	<u>(135,610)</u>		<u>(725,107)</u>	<u>(860,716)</u>
Transportation		Attach. B-2 \$ (530,146)		(530,146)
Total Electric Plant	<u>\$ 1,809,334</u>	<u>\$ (530,146)</u>	<u>\$ (725,107)</u>	<u>\$ 554,082</u>

Attachment A: Summary of Change in Depreciation Expense

Summary of Change in Depreciation Expense, Separated by Direct and Allocated Plant

Functional Group	Directly Assigned Plant	Allocated Plant	Total
Production Plant:			
Steam Production Plant	-	2,132,224	2,132,224
Hydraulic Production Plant	-	1,139,011	1,139,011
Other Production Plant	-	612,132	612,132
Total Production Plant	-	3,883,367	3,883,367
Transmission Plant	-	1,342,636	1,342,636
Distribution Plant			
Idaho	-		-
Washington	(3,290,834)		(3,290,834)
Electric Direct Allocated North (ED AN) Distribution Plant		9,776	9,776
	(3,290,834)	9,776	(3,281,059)
Electric General Plant:			
Electric Direct Allocated North (ED AN)		343,183	343,183
Electric Direct Idaho (ED ID)	-		-
Electric Direct Washington (ED WA)	294,972		294,972
Total General Electric Plant	294,972	343,183	638,155
Common General Plant			
Common Allocated All (CD AA)		(1,486,748)	(1,486,748)
Common Allocated North (CD AN)		(48,937)	(48,937)
Common Idaho (CD ID)		-	-
Common Washington (CD WA)		36,814	36,814
Total Common General Plant Allocated to Electric	-	(1,498,872)	(1,498,872)
Total General Plant	294,972	(1,155,689)	(860,716)
Transportation	(259,212)	(270,934)	(530,146)
Total Electric Plant	(3,255,074)	3,809,156	554,082