

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

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

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Washington Natural Gas - Adjustment for Proposed Study Rates

Functional Group	Plant (excl. Transportation)	Transportation	General Plant Reserve Adjustment	Total
Common General Plant:				
Common Direct Allocated All (CD AA)	Attach. B-1 \$ (294,303)		Attach. B-3 \$ (150,810)	\$ (445,114)
Common Direct Allocated North (CD AN)	(14,370)			(14,370)
Common Direct Idaho	-			-
Common Direct Washington	10,500			10,500
Total Common General Plant	<u>(298,174)</u>	<u>-</u>	<u>(150,810)</u>	<u>(448,984)</u>
Gas General Plant:				
Gas Direct Allocated North (GD AN)	(5,800)		8,803	3,003
Gas Direct Idaho (GD ID)	-			-
Gas Direct Oregon (GD OR)	-			-
Gas Direct Washington (GD WA)	33,964			33,964
Gas Direct Allocated All (GD AA)	<u>(8,973)</u>	<u>-</u>	<u>(8,274)</u>	<u>(17,247)</u>
Total Gas General Plant	<u>19,191</u>	<u>-</u>	<u>529</u>	<u>19,720</u>
General Plant	<u>(278,983)</u>	<u>-</u>	<u>(150,281)</u>	<u>\$ (429,263)</u>
Underground Storage Plant				
Gas Direct Allocated North (GD AN)	(129,050)			(129,050)
Gas Direct Oregon (GD OR)	-			-
Underground Storage Plant	<u>(129,050)</u>	<u>-</u>	<u>-</u>	<u>(129,050)</u>
Gas Distribution Plant:				
Allocated North	(2,130)			(2,130)
Idaho	-			-
Oregon	-			-
Washington	<u>(270,345)</u>	<u>-</u>	<u>-</u>	<u>(270,345)</u>
Gas Distribution Plant	<u>(272,475)</u>	<u>-</u>	<u>-</u>	<u>(272,475)</u>
Transportation		Attach. B-2 \$ (223,177)		(223,177)
Total Gas Plant	<u>\$ (680,508)</u>	<u>\$ (223,177)</u>	<u>\$ (150,281)</u>	<u>\$ (1,053,966)</u>

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	Directly Assigned Plant	Allocated Plant	Total
Common Plant:			
Common Direct Allocated All (CD AA)	-	(445,114)	(445,114)
Common Direct Allocated North (CD AN)	-	(14,370)	(14,370)
Common Direct Idaho	-	-	-
Common Direct Washington	-	10,500	10,500
Total Common Plant	-	(448,984)	(448,984)
Underground Storage Plant			
Gas Direct Allocated North (GD AN)	-	(129,050)	(129,050)
Gas Direct Oregon (GD OR)	-	-	-
Total Underground Storage Plant	-	(129,050)	(129,050)
Gas Distribution Plant:			
Allocated North	-	(2,130)	(2,130)
Idaho	-	-	-
Oregon	-	-	-
Washington	(270,345)	-	(270,345)
Total Distribution Plant	(270,345)	(2,130)	(272,475)
Gas General Plant:			
Gas Direct Allocated North (GD AN)	-	3,003	3,003
Gas Direct Idaho (GD ID)	-	-	-
Gas Direct Oregon (GD OR)	-	-	-
Gas Direct Washington (GD WA)	33,964	-	33,964
Gas Direct Allocated All (GD AA)	-	(17,247)	(17,247)
Total Gas General Plant	33,964	(14,243)	19,720
Transportation	(168,325)	(54,852)	(223,177)
Total Gas Plant	(404,706)	(649,259)	(1,053,966)