

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

**Attachment B-1: Depreciation Expense Impact
by FERC Account (excluding Transportation)**

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[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
STEAM PRODUCTION PLANT												
KETTLE FALLS STATION												
310.3	Removing Property of Others	138,175	1.45%	2,004	1.32%	1,824	(180)	(118)	(62)	-	-	-
310.4	Easements & Permits	10,000	1.45%	145	1.32%	132	(13)	(9)	(4)	-	-	-
311.0	Structures & Improvements	24,784,379	1.51%	374,244	2.49%	617,131	242,887	159,650	83,237	-	-	-
311.1	Structures & Improvements-Landfill	3,761,712	2.79%	104,952	2.78%	104,576	(376)	(247)	(129)	-	-	-
312.0	Boiler Plant Equipment	44,487,738	1.93%	858,613	3.18%	1,414,710	556,097	365,522	190,574	-	-	-
314.0	Turbogenerator Units	14,067,514	2.12%	298,231	2.25%	316,519	18,288	12,021	6,267	-	-	-
315.0	Accessory Electric Equipment	11,255,596	1.56%	175,587	4.06%	456,977	281,390	184,958	96,432	-	-	-
316.0	Misc. Power Plant Equipment	2,601,470	1.74%	45,266	2.97%	77,264	31,998	21,032	10,966	-	-	-
	Total	101,106,585		1,859,042		2,989,133	1,130,091	742,809	387,282	-	-	-
COLSTRIP UNIT 3												
311.0	Structures & Improvements	51,964,054	1.56%	810,643	1.22%	633,961	(176,682)	(116,133)	(60,549)	-	-	-
312.0	Boiler Plant Equipment	77,541,184	1.93%	1,496,545	1.57%	1,217,397	(279,148)	(183,484)	(95,664)	-	-	-
313.0	Generators	3,385	2.92%	99	5.05%	171	72	47	25	-	-	-
314.0	Turbogenerator Units	28,773,484	2.79%	802,780	4.24%	1,219,996	417,216	274,236	142,980	-	-	-
315.0	Accessory Electric Equipment	9,541,196	1.73%	165,063	1.79%	170,787	5,725	3,763	1,962	-	-	-
316.0	Misc. Power Plant Equipment	10,307,957	1.46%	150,496	2.04%	210,282	59,786	39,297	20,489	-	-	-
	Total	178,131,261		3,425,626		3,452,594	26,968	17,726	9,242	-	-	-
COLSTRIP UNIT 4												
311.0	Structures & Improvements	53,243,749	1.68%	894,495	1.55%	825,278	(69,217)	(45,496)	(23,721)	-	-	-
312.0	Boiler Plant Equipment	56,730,857	2.20%	1,248,079	2.38%	1,350,194	102,116	67,121	34,995	-	-	-
313.0	Generators	3,385	2.92%	99	4.64%	157	58	38	20	-	-	-
314.0	Turbogenerator Units	13,814,768	2.88%	397,865	3.85%	531,869	134,003	88,080	45,923	-	-	-
315.0	Accessory Electric Equipment	6,672,777	1.88%	125,448	2.00%	133,456	8,007	5,263	2,744	-	-	-
316.0	Misc. Power Plant Equipment	4,993,226	1.62%	80,890	2.29%	114,345	33,455	21,990	11,465	-	-	-
	Total	135,458,762		2,746,876		2,955,299	208,422	136,996	71,426	-	-	-
COLSTRIP UNITS 3 & 4 ARO												
317.1	Asset Retirement Obligation	37,568,645	-	-	5.00%	1,878,432	1,878,432	1,234,694	643,739	-	-	-
	Total Thermal Production Plant	414,696,608	1.94%	8,031,545	2.72%	11,275,458	3,243,913	2,132,224	1,111,689	-	-	-
HYDRAULIC PRODUCTION PLANT												
CABINET GORGE												
330.3	Removing Property of Others	6,783,237	2.00%	135,665	1.90%	128,882	(6,783)	(4,459)	(2,325)	-	-	-
330.31	Removing Property of Others-Conservation	242,033	1.53%	3,703	1.50%	3,630	(73)	(48)	(25)	-	-	-
330.4	Land Easements	365,924	2.33%	8,526	3.15%	11,527	3,001	1,972	1,028	-	-	-
330.41	Land Easements-Conservation	841,373	1.63%	13,714	1.66%	13,967	252	166	87	-	-	-
331.0	Structures & Improvements	12,378,554	1.50%	185,678	1.47%	181,965	(3,714)	(2,441)	(1,273)	-	-	-
331.1	Structures & Improvements-Fish & Wildlife	31,650	1.78%	563	2.01%	636	73	48	25	-	-	-
331.2	Structures & Improvements-Recreation	1,182,514	2.03%	24,005	2.12%	25,069	1,064	700	365	-	-	-
331.26	Structures & Improvements-Rec Info	24,242	1.32%	320	1.31%	318	(2)	(2)	(1)	-	-	-
332.0	Reservoirs, Dams & Waterways	24,338,640	1.13%	275,027	1.73%	421,058	146,032	95,987	50,045	-	-	-
332.1	Reservoirs, Dams & Waterways-Fish & Wildlife	16,222,465	1.90%	308,227	2.23%	361,761	53,534	35,188	18,346	-	-	-
332.15	Reservoirs, Dams & Waterways-Fish & Wildlife	1,103,733	1.80%	19,867	2.25%	24,834	4,967	3,265	1,702	-	-	-
332.2	Reservoirs, Dams & Waterways-Recreation	102,570	1.73%	1,774	1.90%	1,949	174	115	60	-	-	-
333.0	Waterwheels, Turbines & Generators	45,860,098	2.04%	935,546	2.59%	1,187,777	252,231	165,791	86,439	-	-	-
334.0	Accessory Electric Equipment	6,979,749	2.97%	207,299	2.10%	146,575	(60,724)	(39,914)	(20,810)	-	-	-
335.0	Misc. Power Plant Equipment	4,240,454	0.38%	16,114	1.42%	60,214	44,101	28,987	15,113	-	-	-
335.1	Misc. Power Plant Equipment-Fish & Wildlife	110,521	1.28%	1,415	1.35%	1,492	77	51	27	-	-	-
335.15	Misc. Power Plant Equipment-Fish & Wildlife	48,759	1.28%	624	2.49%	1,214	590	388	202	-	-	-
335.2	Misc. Power Plant Equipment-Recreation	21,109	0.96%	203	2.31%	488	285	187	98	-	-	-
336.0	Roads, Railroads & Bridges	1,670,911	1.96%	32,750	2.00%	33,418	668	439	229	-	-	-
	Total	122,548,536		2,171,020		2,606,773	435,753	286,421	149,333	-	-	-

Attachment B-1: Depreciation Expense Impact by FERC Account (excluding Transportation)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
LITTLE FALLS												
330.1	Settlement	4,200,000	1.98%	83,160	1.99%	83,580	420	276	144	-	-	-
330.3	Removing Property of Others	13,634	3.35%	457	1.66%	226	(230)	(151)	(79)	-	-	-
330.4	Land Easements	3,627	5.60%	203	0.28%	10	(193)	(127)	(66)	-	-	-
331.0	Structures & Improvements	2,958,816	1.94%	57,401	1.87%	55,330	(2,071)	(1,361)	(710)	-	-	-
332.0	Reservoirs, Dams & Waterways	5,051,126	1.72%	86,879	1.17%	59,098	(27,781)	(18,261)	(9,521)	-	-	-
332.2	Reservoirs, Dams & Waterways-Recreation	14,366	1.85%	266	1.40%	201	(65)	(42)	(22)	-	-	-
333.0	Waterwheels, Turbines & Generators	18,805,196	2.40%	451,325	2.21%	415,595	(35,730)	(23,485)	(12,245)	-	-	-
334.0	Accessory Electric Equipment	8,626,979	2.74%	236,379	2.72%	234,654	(1,725)	(1,134)	(591)	-	-	-
335.0	Misc. Power Plant Equipment	240,482	0.69%	1,659	1.80%	4,329	2,669	1,755	915	-	-	-
	Total	39,914,224		917,729		853,023	(64,706)	(42,531)	(22,175)	-	-	-
LONG LAKE												
330.3	Removing Property of Others	171,080	2.36%	4,037	1.47%	2,515	(1,523)	(1,001)	(522)	-	-	-
330.4	Land Easements	246,562	4.42%	10,898	2.29%	5,646	(5,252)	(3,452)	(1,800)	-	-	-
331.0	Structures & Improvements	4,621,930	1.99%	91,976	1.95%	90,128	(1,849)	(1,215)	(634)	-	-	-
331.1	Structures & Improvements-Fish & Wildlife	64,872	0.60%	389	0.24%	156	(234)	(154)	(80)	-	-	-
331.2	Structures & Improvements-Recreation	1,432,202	2.27%	32,511	2.72%	38,956	6,445	4,236	2,209	-	-	-
332.0	Reservoirs, Dams & Waterways	33,691,480	1.65%	555,909	2.05%	690,675	134,766	88,582	46,184	-	-	-
332.1	Reservoirs, Dams & Waterways-Fish & Wildlife	55,849	2.04%	1,139	2.85%	1,592	452	297	155	-	-	-
332.2	Reservoirs, Dams & Waterways-Recreation	105,639	1.82%	1,923	0.65%	687	(1,236)	(812)	(424)	-	-	-
333.0	Waterwheels, Turbines & Generators	8,738,011	2.46%	214,955	0.45%	39,321	(175,634)	(115,444)	(60,190)	-	-	-
334.0	Accessory Electric Equipment	3,261,743	2.63%	85,784	0.85%	27,725	(58,059)	(38,162)	(19,897)	-	-	-
335.0	Misc. Power Plant Equipment	515,599	1.22%	6,290	1.69%	8,714	2,423	1,593	830	-	-	-
	Total	52,904,969		1,005,813		906,114	(99,699)	(65,532)	(34,167)	-	-	-
MONROE STREET												
331.0	Structures & Improvments	7,950,531	1.71%	135,954	1.79%	142,315	6,360	4,160	2,169	-	-	-
331.1	Structures & Improvments-Fish & Wildlife	206	0.97%	2	2.92%	6	4	3	1	-	-	-
331.2	Structures & Improvments-Recreation	4,037,025	1.68%	67,822	2.47%	99,715	31,892	20,963	10,930	-	-	-
332.0	Reservoirs, Dams & Waterways	10,095,955	1.39%	140,334	1.91%	192,833	52,499	34,508	17,991	-	-	-
333.0	Waterwheels, Turbines & Generators	11,030,835	1.95%	215,101	2.22%	244,885	29,783	19,577	10,207	-	-	-
334.0	Accessory Electric Equipment	2,409,684	2.82%	67,953	3.66%	88,194	20,241	13,314	6,941	-	-	-
335.0	Misc. Power Plant Equipment	33,564	1.19%	399	2.30%	772	373	245	128	-	-	-
336.0	Roads, Railroads & Bridges	50,448	1.86%	938	2.89%	1,458	520	342	178	-	-	-
	Total	35,608,249		628,504		770,177	141,673	93,110	48,545	-	-	-
NINE MILE												
330.3	Removing Property of Others	9,937	2.48%	246	0.68%	68	(179)	(118)	(61)	-	-	-
330.4	Land Easements	980	4.29%	42	1.02%	10	(32)	(21)	(11)	-	-	-
331.0	Structures & Improvements	18,104,688	1.98%	358,473	2.31%	418,218	59,745	39,271	20,475	-	-	-
331.2	Structures & Improvements-Recreation	305,602	4.60%	14,058	2.51%	7,671	(6,387)	(4,198)	(2,189)	-	-	-
332.0	Reservoirs, Dams & Waterways	19,191,492	1.83%	351,204	2.35%	451,000	99,796	65,596	34,200	-	-	-
332.1	Reservoirs, Dams & Waterways-Fish & Wildlife	3,535	2.04%	72	1.67%	59	(13)	(9)	(4)	-	-	-
332.15	Reservoirs, Dams & Waterways-Fish & Wildlife	11,034	1.71%	189	2.52%	278	89	59	31	-	-	-
332.2	Reservoirs, Dams & Waterways-Recreation	47,372	1.86%	881	1.84%	872	(9)	(6)	(3)	-	-	-
333.0	Waterwheels, Turbines & Generators	40,283,852	2.17%	874,160	2.58%	1,039,323	165,164	108,562	56,602	-	-	-
334.0	Accessory Electric Equipment	18,891,949	2.80%	528,975	2.92%	551,645	22,670	14,901	7,769	-	-	-
335.0	Misc. Power Plant Equipment	3,105,234	0.88%	27,326	2.68%	83,220	55,894	36,739	19,155	-	-	-
336.0	Roads, Railroads & Bridges	594,870	1.93%	11,481	2.70%	16,061	4,580	3,011	1,570	-	-	-
	Total	100,550,543		2,167,106		2,568,425	401,319	263,787	137,532	-	-	-

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NOXON RAPIDS												
330.3	Removing Property of Others	29,413,622	1.80%	529,445	1.78%	523,562	(5,883)	(3,867)	(2,016)	-	-	-
330.4	Land Easements	80,870	2.08%	1,682	1.68%	1,359	(323)	(213)	(111)	-	-	-
330.41	Land Easements-Conservation	982,235	1.50%	14,734	1.46%	14,341	(393)	(258)	(135)	-	-	-
331.0	Structures & Improvements	17,388,831	1.48%	257,355	1.76%	306,043	48,689	32,003	16,686	-	-	-
331.1	Structures & Improvements-Fish & Wildlife	97,471	1.72%	1,677	2.44%	2,378	702	461	241	-	-	-
331.2	Structures & Improvements-Recreation	1,406,658	2.03%	28,555	2.56%	36,010	7,455	4,900	2,555	-	-	-
331.26	Structures & Improvements-Rec Info	11,359	1.32%	150	2.17%	246	97	63	33	-	-	-
332.0	Reservoirs, Dams & Waterways	30,920,074	1.12%	346,305	1.74%	538,009	191,704	126,007	65,697	-	-	-
332.1	Reservoirs, Dams & Waterways-Fish & Wildlife	2,267,111	1.81%	41,035	2.18%	49,423	8,388	5,514	2,875	-	-	-
332.15	Reservoirs, Dams & Waterways-Fish & Wildlife	1,624,068	1.71%	27,772	2.22%	36,054	8,283	5,444	2,838	-	-	-
332.2	Reservoirs, Dams & Waterways-Recreation	132,046	1.70%	2,245	2.75%	3,631	1,386	911	475	-	-	-
333.0	Waterwheels, Turbines & Generators	88,980,262	1.98%	1,761,809	2.41%	2,144,424	382,615	251,493	131,122	-	-	-
334.0	Accessory Electric Equipment	12,795,148	2.79%	356,985	4.09%	523,322	166,337	109,333	57,004	-	-	-
335.0	Misc. Power Plant Equipment	2,804,384	0.80%	22,435	1.66%	46,553	24,118	15,853	8,265	-	-	-
335.1	Misc. Power Plant Equipment-Fish & Wildlife	355,980	0.74%	2,634	1.18%	4,201	1,566	1,030	537	-	-	-
335.15	Misc. Power Plant Equipment-Fish & Wildlife	66,402	1.28%	850	2.63%	1,746	896	589	307	-	-	-
335.2	Misc. Power Plant Equipment-Recreation	27,992	1.61%	451	2.68%	750	300	197	103	-	-	-
336.0	Roads, Railroads & Bridges	246,561	1.89%	4,660	2.96%	7,298	2,638	1,734	904	-	-	-
	Total	189,601,075		3,400,777		4,239,352	838,575	551,196	287,380	-	-	-
POST FALLS												
330.3	Removing Property of Others	23,167	4.03%	934	2.08%	482	(452)	(297)	(155)	-	-	-
330.4	Land Easements	2,708,437	2.81%	76,107	1.73%	46,856	(29,251)	(19,227)	(10,024)	-	-	-
331.0	Structures & Improvements	2,523,931	2.09%	52,750	1.81%	45,683	(7,067)	(4,645)	(2,422)	-	-	-
331.1	Structures & Improvements-Fish & Wildlife	2,665	1.35%	36	0.11%	3	(33)	(22)	(11)	-	-	-
331.2	Structures & Improvements-Recreation	686,343	2.29%	15,717	2.67%	18,325	2,608	1,714	894	-	-	-
332.0	Reservoirs, Dams & Waterways	25,779,753	1.71%	440,834	2.36%	608,402	167,568	110,143	57,426	-	-	-
332.1	Reservoirs, Dams & Waterways-Fish & Wildlife	885,405	1.97%	17,442	2.44%	21,604	4,161	2,735	1,426	-	-	-
332.2	Reservoirs, Dams & Waterways-Recreation	268,670	1.78%	4,782	2.64%	7,093	2,311	1,519	792	-	-	-
333.0	Waterwheels, Turbines & Generators	2,233,651	2.42%	54,054	0.79%	17,646	(36,409)	(23,931)	(12,477)	-	-	-
334.0	Accessory Electric Equipment	729,509	2.78%	20,280	1.20%	8,754	(11,526)	(7,576)	(3,950)	-	-	-
335.0	Misc. Power Plant Equipment	463,679	1.15%	5,332	2.39%	11,082	5,750	3,779	1,970	-	-	-
	Total	36,305,209		688,270		785,930	97,660	64,192	33,468	-	-	-
UPPER FALLS												
330.3	Removing Property of Others	63,564	3.66%	2,326	1.38%	877	(1,449)	(953)	(497)	-	-	-
331.0	Structures & Improvements	975,791	1.77%	17,272	1.32%	12,880	(4,391)	(2,886)	(1,505)	-	-	-
331.2	Structures & Improvements-Recreation	5,980	1.65%	99	2.04%	122	23	15	8	-	-	-
332.0	Reservoirs, Dams & Waterways	7,607,241	1.85%	140,734	1.82%	138,452	(2,282)	(1,500)	(782)	-	-	-
333.0	Waterwheels, Turbines & Generators	1,166,451	2.53%	29,511	0.22%	2,566	(26,945)	(17,711)	(9,234)	-	-	-
334.0	Accessory Electric Equipment	4,268,622	2.81%	119,948	3.11%	132,754	12,806	8,417	4,389	-	-	-
335.0	Misc. Power Plant Equipment	104,450	1.05%	1,097	2.14%	2,235	1,139	748	390	-	-	-
336.0	Roads, Railroads & Bridges	508,242	1.86%	9,453	2.53%	12,859	3,405	2,238	1,167	-	-	-
	Total	14,700,340		320,440		302,745	(17,695)	(11,631)	(6,064)	-	-	-
	Total Hydraulic Production Plant	592,133,144	1.91%	11,299,659	2.20%	13,032,539	1,732,881	1,139,011	593,852	-	-	-
OTHER PRODUCTION PLANT												
BOULDER PARK												
341.0	Structures & Improvements	1,266,746	2.54%	32,175	2.56%	32,429	253	167	87	-	-	-
342.0	Fuel Holders, Producers & Access.	166,324	2.62%	4,358	2.62%	4,358	-	-	-	-	-	-
343.0	Prime Movers	57,216	2.52%	1,442	2.38%	1,362	(80)	(53)	(27)	-	-	-
344.0	Generators	30,877,177	2.94%	907,789	2.43%	750,315	(157,474)	(103,507)	(53,966)	-	-	-
345.0	Accessory Electric Equipment	646,153	6.03%	38,963	6.42%	41,483	2,520	1,656	864	-	-	-
346.0	Miscellaneous Equipment	40,764	2.87%	1,170	3.99%	1,626	457	300	156	-	-	-
	Total	33,054,379		985,897		831,573	(154,324)	(101,437)	(52,887)	-	-	-
COYOTE SPRINGS												
341.0	Structures & Improvements	11,402,109	2.34%	266,809	2.37%	270,230	3,421	2,248	1,172	-	-	-
342.0	Fuel Holders, Producers & Access.	19,304,901	2.72%	525,093	2.45%	472,970	(52,123)	(34,261)	(17,863)	-	-	-
344.0	Generators	135,047,757	3.00%	4,051,433	3.36%	4,537,605	486,172	319,561	166,611	-	-	-
345.0	Accessory Electric Equipment	15,855,167	6.14%	973,507	5.25%	832,396	(141,111)	(92,752)	(48,359)	-	-	-
346.0	Miscellaneous Equipment	996,309	2.95%	29,391	4.40%	43,838	14,446	9,496	4,951	-	-	-
	Total	182,606,242		5,846,234		6,157,039	310,805	204,292	106,513	-	-	-

Attachment B-1: Depreciation Expense Impact by FERC Account (excluding Transportation)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
KETTLE FALLS												
342.0	Fuel Holders, Producers & Access.	89,232	3.66%	3,266	3.33%	2,971	(294)	(194)	(101)	-	-	-
343.0	Prime Movers	9,071,493	3.24%	293,916	3.45%	312,967	19,050	12,522	6,528	-	-	-
344.0	Generators	3,718	4.09%	152	4.11%	153	1	0	0	-	-	-
345.0	Accessory Electric Equipment	13,382	6.68%	894	8.00%	1,071	177	116	61	-	-	-
	Total	9,177,826		298,228		317,161	18,933	12,445	6,488	-	-	-
LANCASTER CT												
342.0	Fuel Holders, Producers & Access.	91,978	3.67%	3,376	3.07%	2,824	(552)	(363)	(189)	-	-	-
344.0	Generators	208,506	3.70%	7,715	3.52%	7,339	(375)	(247)	(129)	-	-	-
345.0	Accessory Electric Equipment	49,439	5.00%	2,472	6.19%	3,060	588	387	202	-	-	-
	Total	349,923		13,562		13,223	(339)	(223)	(116)	-	-	-
NORTHEAST TURBINE												
341.0	Structures & Improvements	751,025	1.64%	12,317	30.78%	231,166	218,849	143,849	74,999	-	-	-
342.0	Fuel Holders, Producers & Access.	31,460	2.93%	-	-	-	-	-	-	-	-	-
343.0	Prime Movers	9,058,274	0.81%	73,372	2.51%	227,363	153,991	101,218	52,773	-	-	-
344.0	Generators	2,603,841	2.50%	65,096	2.56%	66,658	1,562	1,027	535	-	-	-
345.0	Accessory Electric Equipment	1,242,722	12.49%	155,216	16.94%	210,517	55,301	36,349	18,952	-	-	-
346.0	Miscellaneous Equipment	398,997	2.51%	10,015	23.28%	92,887	82,872	54,472	28,400	-	-	-
	Total	14,086,321		316,016		828,590	512,575	336,915	175,659	-	-	-
RATHDRUM TURBINE												
341.0	Structures & Improvements	3,531,838	3.12%	110,193	3.70%	130,678	20,485	13,465	7,020	-	-	-
342.0	Fuel Holders, Producers & Access.	1,695,808	3.57%	60,540	3.56%	60,371	(170)	(111)	(58)	-	-	-
343.0	Prime Movers	5,722,486	2.77%	158,513	3.77%	215,738	57,225	37,614	19,611	-	-	-
344.0	Generators	49,617,979	3.77%	1,870,598	3.94%	1,954,948	84,351	55,444	28,907	-	-	-
345.0	Accessory Electric Equipment	2,770,049	5.89%	163,156	8.22%	227,698	64,542	42,424	22,119	-	-	-
346.0	Miscellaneous Equipment	294,930	2.87%	8,464	5.69%	16,781	8,317	5,467	2,850	-	-	-
	Total	63,633,091		2,371,465		2,606,214	234,750	154,301	80,449	-	-	-
SOLAR												
344.01	Generators	149,670	5.30%	7,933	6.69%	10,013	2,080	1,367	713	-	-	-
344.01	Generators-Washington	299,356	5.00%	14,968	6.69%	20,027	5,059	3,325	1,734	-	-	-
345.01	Accessory Electric Equipment	33,209	2.97%	986	8.22%	2,730	1,743	1,146	597	-	-	-
	Total	482,235		23,887		32,770	8,883	5,839	3,044	-	-	-
	Total Other Production Plant	303,390,017	3.25%	9,855,288	3.56%	10,786,571	931,283	612,132	319,151	-	-	-
	TOTAL GENERATION	1,310,219,768		29,186,491		35,094,568	5,908,077	3,883,367	2,024,692	-	-	-
TRANSMISSION PLANT												
350.3	Removing Property of Others	1,487,566	1.24%	18,446	1.07%	15,917	(2,529)	(1,662)	(867)	-	-	-
350.4	Land Rights	19,802,757	1.30%	257,436	1.19%	235,653	(21,783)	(14,318)	(7,465)	-	-	-
352.0	Structures & Improvements	24,160,731	1.65%	398,652	1.63%	393,820	(4,832)	(3,176)	(1,656)	-	-	-
353.0	Station Equipment	255,414,404	2.33%	5,951,156	2.41%	6,155,487	204,332	134,307	70,024	-	-	-
354.0	Towers & Fixtures	17,174,300	1.80%	309,137	1.51%	259,332	(49,805)	(32,737)	(17,068)	-	-	-
355.0	Poles & Fixtures	211,960,452	1.38%	2,925,054	1.93%	4,090,837	1,165,782	766,269	399,514	-	-	-
356.0	OH Conductor & Devices	137,417,573	1.59%	2,184,939	2.14%	2,940,736	755,797	496,785	259,012	-	-	-
357.0	UG Conduit	2,987,090	1.64%	48,988	1.64%	48,988	-	-	-	-	-	-
358.0	UG Conductor & Devices	2,342,956	2.02%	47,328	2.06%	48,265	937	616	321	-	-	-
359.0	Roads & Trails	2,098,308	1.66%	34,832	1.41%	29,586	(5,246)	(3,448)	(1,798)	-	-	-
	Total	674,846,137	1.80%	12,175,968	2.11%	14,218,621	2,042,653	1,342,636	700,017	-	-	-

Attachment B-1: Depreciation Expense Impact by FERC Account (excluding Transportation)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
DISTRIBUTION PLANT - IDAHC												
360.4	Land - Easements	2,158,369	1.34%	28,922	1.34%	28,922	-	-	-	-	-	-
361.0	Structures & Improvements	6,408,200	1.62%	103,813	1.72%	110,221	6,408	-	6,408	-	-	-
362.0	Station Equipment	43,874,533	1.97%	864,328	2.68%	1,175,837	311,509	-	311,509	-	-	-
364.0	Poles, Towers & Fixtures	129,145,101	2.31%	2,983,252	2.57%	3,319,029	335,777	-	335,777	-	-	-
365.0	OH Conductor & Devices	85,907,076	2.82%	2,422,580	2.71%	2,328,082	(94,498)	-	(94,498)	-	-	-
366.0	UG Conduit	37,337,287	2.71%	1,011,840	2.14%	799,018	(212,823)	-	(212,823)	-	-	-
367.0	UG Conductor & Devices	65,130,690	5.83%	3,797,119	3.44%	2,240,496	(1,556,623)	-	(1,556,623)	-	-	-
368.0	Line Transformers	76,377,442	2.11%	1,611,564	2.16%	1,649,753	38,189	-	38,189	-	-	-
369.1	OH Services	18,841,724	2.92%	550,178	2.08%	391,908	(158,270)	-	(158,270)	-	-	-
369.2	UG Services - Spokane Network	2,336	2.73%	64	2.16%	50	(13)	-	(13)	-	-	-
369.3	UG Services - Other	35,869,832	2.57%	921,855	2.06%	738,919	(182,936)	-	(182,936)	-	-	-
370.0	Meters	22,587,194	7.65%	1,727,920	9.06%	2,046,400	318,479	-	318,480	-	-	-
373.1	Street Lighting & Signal Sys-Mercury Vapor	1,651,248	1.36%	22,457	0.99%	16,347	(6,110)	-	(6,110)	-	-	-
373.2	Street Lighting & Signal Sys-UG Conductor	1,859,726	1.91%	35,521	2.01%	37,381	1,860	-	1,860	-	-	-
373.3	Street Lighting & Signal Sys-Decorative	4,766,953	2.45%	116,790	2.61%	124,417	7,627	-	7,627	-	-	-
373.4	Street Lighting & Signal Sys-Sodium Vapor	9,004,618	3.48%	313,361	3.04%	273,740	(39,620)	-	(39,620)	-	-	-
373.5	Street Lighting & Signal Sys-LED	1,358,625	6.66%	90,484	3.17%	43,068	(47,416)	-	(47,416)	-	-	-
	Total	542,280,955	3.06%	16,602,049	2.83%	15,323,589	(1,278,460)	-	(1,278,459)	-	-	-
DISTRIBUTION PLANT - WASHINGTON												
360.4	Land - Easements	338,259	1.34%	4,533	1.34%	4,533	-	-	-	-	-	-
361.0	Structures & Improvements	14,662,848	1.62%	237,538	1.72%	252,201	14,663	-	-	-	-	-
362.0	Station Equipment	80,639,683	1.97%	1,588,602	2.68%	2,161,144	572,542	572,542	-	-	-	-
363.0	Energy Storage Equipment	2,597,845	5.00%	129,892	6.80%	176,653	46,761	-	46,761	-	-	-
364.0	Poles, Towers & Fixtures	230,687,712	2.31%	5,328,886	2.57%	5,928,674	599,788	599,788	-	-	-	-
365.0	OH Conductor & Devices	146,287,539	2.82%	4,125,309	2.71%	3,964,392	(160,916)	(160,916)	-	-	-	-
366.0	UG Conduit	66,772,621	2.71%	1,809,538	2.14%	1,428,934	(380,604)	(380,604)	-	-	-	-
367.0	UG Conductor & Devices	120,619,583	5.83%	7,032,122	3.44%	4,149,314	(2,882,808)	(2,882,808)	-	-	-	-
368.0	Line Transformers	166,582,553	2.11%	3,514,892	2.16%	3,598,183	83,291	83,291	-	-	-	-
369.1	OH Services	37,869,759	2.92%	1,105,797	2.08%	787,691	(318,106)	(318,106)	-	-	-	-
369.2	UG Services - Spokane Network	4,333,535	2.73%	118,306	2.16%	93,604	(24,701)	(24,701)	-	-	-	-
369.3	UG Services - Other	61,444,848	2.57%	1,579,133	2.06%	1,265,764	(313,369)	(313,369)	-	-	-	-
370.0	Meters	28,022,764	3.39%	949,972	2.89%	809,858	(140,114)	(140,114)	-	-	-	-
371.01	Install on Customer Premises - EV Res Charging Station	128,020	10.00%	12,802	10.36%	13,263	461	461	-	-	-	-
371.02	Install on Customer Premises - EV Other Charging Station	91,098	10.00%	9,110	10.35%	9,429	319	319	-	-	-	-
373.1	Street Lighting & Signal Sys-Mercury Vapor	2,928,934	1.36%	39,833	0.99%	28,996	(10,837)	(10,837)	-	-	-	-
373.2	Street Lighting & Signal Sys-UG Conductor	2,093,923	1.91%	39,994	2.01%	42,088	2,094	-	2,094	-	-	-
373.3	Street Lighting & Signal Sys-Decorative	6,563,743	2.45%	160,812	2.61%	171,314	10,502	-	10,502	-	-	-
373.4	Street Lighting & Signal Sys-Sodium Vapor	18,499,323	3.48%	643,776	3.04%	562,379	(81,397)	(81,397)	-	-	-	-
373.5	Street Lighting & Signal Sys-LED	8,836,762	6.66%	588,528	3.17%	280,125	(308,403)	(308,403)	-	-	-	-
	Total	1,000,001,352	2.90%	29,019,374	2.57%	25,728,539	(3,290,834)	(3,290,834)	-	-	-	-
DISTRIBUTION PLANT - ED AN												
362.0	Station Equipment	2,127,322	1.97%	41,908	2.68%	57,012	15,104	10,311	4,792	-	-	-
370.0	Meters	157,018	3.39%	5,323	2.89%	4,538	(785)	(536)	(249)	-	-	-
	Total	2,284,340	2.07%	47,231	2.69%	61,550	14,319	9,776	4,543	-	-	-
ELECTRIC GENERAL PLANT - ED AN												
390.1	Structures & Improvements	4,323,042	1.67%	72,195	1.90%	82,138	9,943	6,788	3,155	-	-	-
391.1	Computer Equipment	5,726,014	21.28%	1,218,496	20.00%	1,145,203	(73,293)	(50,037)	(23,256)	-	-	-
393.0	Stores Equipment	375,022	4.58%	17,176	4.00%	15,001	(2,175)	(1,485)	(690)	-	-	-
394.0	Tools, Shop & Garage Equipment	2,850,940	4.78%	136,275	5.00%	142,547	6,272	4,282	1,990	-	-	-
394.1	Tools, Shop & Garage Equipment-EV Charger	51,258	10.00%	5,126	10.54%	5,403	277	189	88	-	-	-
395.0	Laboratory Equipment	678,437	13.73%	93,149	6.67%	45,252	(47,898)	(32,700)	(15,198)	-	-	-
397.0	Communication Equipment	44,931,192	2.81%	-	6.67%	-	-	-	-	-	-	-
	Fully Accrued	11,925,278	2.81%	335,100	-	-	(335,100)	(228,773)	(106,327)	-	-	-
	Depreciable	33,005,914	2.81%	927,466	6.67%	2,201,494	1,274,028	869,779	404,249	-	-	-
398.0	Miscellaneous Equipment	141,145	13.31%	18,786	10.00%	14,114	(4,672)	(3,190)	(1,482)	-	-	-
	Total	59,077,049	4.78%	2,823,769	6.18%	3,651,152	827,382	564,854	262,528	-	-	-

Attachment B-1: Depreciation Expense Impact by FERC Account (excluding Transportation)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
ELECTRIC GENERAL PLANT - ED ID												
390.1	Structures & Improvements	2,416,083	1.67%	40,349	1.90%	45,906	5,557	-	5,557	-	-	-
391.1	Computer Equipment	-	21.28%	-	20.00%	-	-	-	-	-	-	-
393.0	Stores Equipment	14,745	4.58%	675	4.00%	590	(86)	-	(86)	-	-	-
394.0	Tools, Shop & Garage Equipment	265,743	4.78%	12,703	5.00%	13,287	585	-	585	-	-	-
395.0	Laboratory Equipment	26,663	13.73%	3,661	6.67%	1,778	(1,882)	-	(1,882)	-	-	-
397.0	Communication Equipment	6,177,253	2.81%	-	6.67%	-	(22,021)	-	(22,021)	-	-	-
	Fully Accrued	783,683	2.81%	22,021	-	-	(22,021)	-	(22,021)	-	-	-
	Depreciable	5,393,570	2.81%	151,559	6.67%	359,751	208,192	-	208,192	-	-	-
398.0	Miscellaneous Equipment	-	13.31%	-	10.00%	-	-	-	-	-	-	-
	Total	8,900,488	2.60%	230,968	4.73%	421,312	190,344	-	190,344	-	-	-
ELECTRIC GENERAL PLANT - ED WA												
390.1	Structures & Improvements	1,052,423	1.67%	17,575	1.90%	19,996	2,421	2,421	-	-	-	-
391.1	Computer Equipment	2,656,452	21.28%	565,293	20.00%	531,290	(34,003)	(34,003)	-	-	-	-
393.0	Stores Equipment	10,739	4.58%	492	4.00%	430	(62)	(62)	-	-	-	-
394.0	Tools, Shop & Garage Equipment	849,600	4.78%	40,611	5.00%	42,480	1,869	1,869	-	-	-	-
395.0	Laboratory Equipment	210,611	13.73%	28,917	6.67%	14,048	(14,869)	(14,869)	-	-	-	-
397.0	Communication Equipment	12,650,489	2.81%	-	6.67%	-	(62,642)	(62,642)	-	-	-	-
	Fully Accrued	2,229,270	2.81%	62,642	-	-	(62,642)	(62,642)	-	-	-	-
	Depreciable	10,421,219	2.81%	292,836	6.67%	695,095	402,259	402,259	-	-	-	-
	Total	17,430,315	5.79%	1,008,367	7.48%	1,303,339	294,972	294,972	-	-	-	-
	TOTAL ELECTRIC PLANT	3,615,040,405	2.52%	91,094,217	2.65%	95,802,670	4,708,452	2,804,770	1,903,665	-	-	-
COMMON PLANT												
GENERAL PLANT - CD AA												
389.3	Removing Property of Others	1,709,412	1.56%	26,667	1.77%	30,257	3,590	1,724	801	516	218	331
390.1	Structures & Improvements	102,347,148	2.00%	2,046,943	2.17%	2,220,933	173,990	83,538	38,826	25,003	10,570	16,054
391.0	Office Furniture & Equipment	11,487,279	17.63%	2,025,207	6.67%	766,202	(1,259,006)	(604,486)	(280,948)	(180,921)	(76,482)	(116,168)
391.1	Computer Equipment	46,722,688	23.70%	11,073,277	20.00%	9,344,538	(1,728,739)	(830,018)	(385,769)	(248,423)	(105,018)	(159,511)
391.11	Computer Hardware	1,061,316	20.00%	212,263	20.00%	212,263	-	-	-	-	-	-
394.0	Tools, Shop & Garage Equipment	12,886,025	4.93%	635,281	5.00%	644,301	9,020	4,331	2,013	1,296	548	832
395.0	Laboratory Equipment	355,663	14.29%	50,824	6.67%	23,723	(27,102)	(13,012)	(6,048)	(3,895)	(1,646)	(2,501)
397.0	Communication Equipment	38,269,411	3.40%	-	6.67%	-	(127,186)	(61,066)	(28,382)	(18,277)	(7,726)	(11,735)
	Fully Accrued	3,740,758	3.40%	127,186	-	-	(127,186)	(61,066)	(28,382)	(18,277)	(7,726)	(11,735)
	Depreciable	34,528,654	3.40%	1,173,974	6.67%	2,303,061	1,129,087	542,108	251,957	162,252	68,590	104,181
397.2	Communication Equipment-Portable	5,344,320	11.95%	638,646	10.00%	534,432	(104,214)	(50,036)	(23,255)	(14,976)	(6,331)	(9,616)
398.0	Miscellaneous Equipment	385,353	40.48%	155,991	10.00%	38,535	(117,456)	(56,394)	(26,210)	(16,879)	(7,135)	(10,838)
	Total	220,568,616	8.24%	18,166,260	7.31%	16,118,245	(2,048,015)	(983,312)	(457,016)	(294,303)	(124,413)	(188,970)
GENERAL PLANT - CD AN												
389.3	Removing Property of Others	25,277	1.56%	394	1.77%	447	53	28	13	8	4	-
389.4	Land Easements	39,787	0.39%	155	0.20%	80	(76)	(40)	(19)	(12)	(5)	-
390.1	Structures & Improvements	10,664,504	2.00%	213,290	2.17%	231,420	18,130	9,630	4,476	2,828	1,195	-
391.1	Computer Equipment	184,834	23.70%	43,806	20.00%	36,967	(6,839)	(3,633)	(1,688)	(1,067)	(451)	-
393.0	Stores Equipment	3,907,851	4.33%	169,210	4.00%	156,314	(12,896)	(6,850)	(3,184)	(2,012)	(850)	-
394.0	Tools, Shop & Garage Equipment	216,607	4.93%	10,679	5.00%	10,830	152	81	37	24	10	-
395.0	Laboratory Equipment	26,941	14.29%	3,850	6.67%	1,797	(2,053)	(1,091)	(507)	(320)	(135)	-
397.0	Communication Equipment	6,480,527	3.40%	-	6.67%	-	(121,697)	(64,645)	(30,045)	(18,982)	(8,025)	-
	Fully Accrued	3,579,321	3.40%	121,697	-	-	(121,697)	(64,645)	(30,045)	(18,982)	(8,025)	-
	Depreciable	2,901,206	3.40%	98,641	6.67%	193,510	94,869	50,394	23,422	14,798	6,256	-
397.2	Communication Equipment-Portable	3,089,684	11.95%	369,217	10.00%	308,968	(60,249)	(32,004)	(14,875)	(9,398)	(3,973)	-
398.0	Miscellaneous Equipment	4,992	40.48%	2,021	10.00%	499	(1,522)	(808)	(376)	(237)	(100)	-
	Total	24,641,003	4.19%	1,032,960	3.82%	940,833	(92,127)	(48,937)	(22,745)	(14,370)	(6,075)	-

Attachment B-1: Depreciation Expense Impact by FERC Account (excluding Transportation)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
GENERAL PLANT - CD ID												
390.1	Structures & Improvements	7,162,320	2.00%	143,246	2.17%	155,422	12,176	-	9,474	-	2,702	-
391.1	Computer Equipment	85,095	23.70%	20,168	20.00%	17,019	(3,149)	-	(2,450)	-	(699)	-
393.0	Stores Equipment	155,294	4.33%	6,724	4.00%	6,212	(512)	-	(399)	-	(114)	-
394.0	Tools, Shop & Garage Equipment	972,025	4.93%	47,921	5.00%	48,601	680	-	529	-	151	-
395.0	Laboratory Equipment	537	14.29%	77	6.67%	36	(41)	-	(32)	-	(9)	-
397.0	Communication Equipment	3,781,722	3.40%	-	6.67%	-	(1,717)	-	(1,336)	-	(381)	-
	Fully Accrued	50,509	3.40%	1,717	-	-	-	-	-	-	-	-
	Depreciable	3,731,213	3.40%	126,861	6.67%	248,872	122,011	-	94,934	-	27,077	-
397.2	Communication Equipment-Portable	-	11.95%	-	0.00%	-	-	-	-	-	-	-
398.0	Miscellaneous Equipment	-	40.48%	-	0.00%	-	-	-	-	-	-	-
	Total	12,156,993	2.85%	346,714	3.92%	476,162	129,448	-	100,721	-	28,727	-
GENERAL PLANT - CD WA												
390.1	Structures & Improvements	7,111,821	2.00%	142,236	2.17%	154,327	12,090	9,407	-	2,683	-	-
391.1	Computer Equipment	414,017	20.00%	82,803	20.00%	82,803	-	-	-	-	-	-
393.0	Stores Equipment	133,294	4.33%	5,772	4.00%	5,332	(440)	(342)	-	(98)	-	-
394.0	Tools, Shop & Garage Equipment	20,894	4.93%	1,030	5.00%	1,045	15	11	-	3	-	-
395.0	Laboratory Equipment	1,681	14.29%	240	6.67%	112	(128)	(100)	-	(28)	-	-
397.0	Communication Equipment	1,771,266	3.40%	-	6.67%	-	(10,513)	(8,180)	-	(2,333)	-	-
	Fully Accrued	309,204	3.40%	10,513	-	-	-	-	-	-	-	-
	Depreciable	1,462,061	3.40%	49,710	6.67%	97,519	47,809	37,200	-	10,610	-	-
397.2	Communication Equipment-Portable	-	11.95%	-	10.00%	-	-	-	-	-	-	-
398.0	Miscellaneous Equipment	4,986	40.48%	2,018	10.00%	499	(1,520)	(1,182)	-	(337)	-	-
	Total	9,457,958	3.11%	294,323	3.61%	341,637	47,314	36,814	(379,040)	10,500	-	-
	TOTAL COMMON PLANT	266,824,571	7.44%	19,840,257	6.70%	17,876,876	(1,963,381)	(995,436)	(379,040)	(298,174)	(101,761)	(188,970)
GAS PLANT												
UNDERGROUND STORAGE - GD AN												
350.2	Rights of Way	59,812	1.85%	1,107	1.35%	807	(299)	-	-	(211)	(88)	-
351.1	Structures & Improvements	1,512,971	1.51%	22,847	1.52%	22,997	150	-	-	106	44	-
351.2	Compressor Station	275,255	1.38%	3,799	1.15%	3,165	(633)	-	-	(447)	(187)	-
351.3	Measuring & Regulating Station	52,850	1.37%	724	1.09%	576	(148)	-	-	(104)	(44)	-
351.4	Office	110,236	1.60%	1,764	1.37%	1,510	(254)	-	-	(179)	(75)	-
351.41	Pump House	61,656	1.37%	845	1.09%	672	(173)	-	-	(122)	(51)	-
352.0	Storage Wells	12,966,425	1.15%	149,114	1.38%	178,937	29,823	-	-	21,034	8,789	-
352.2	Reservoirs	203,330	2.36%	4,799	1.96%	3,985	(813)	-	-	(574)	(240)	-
352.3	Cushion Natural Gas	5,359,690	0.42%	22,511	0.79%	42,342	19,831	-	-	13,987	5,844	-
353.0	Lines	1,044,477	1.51%	15,772	1.22%	12,743	(3,029)	-	-	(2,136)	(893)	-
354.0	Compressor Station Equipment	12,136,481	1.87%	226,952	1.69%	205,107	(21,846)	-	-	(15,408)	(6,438)	-
355.0	Measuring & Regulating Equipment	807,236	27.71%	223,685	3.81%	30,756	(192,929)	-	-	(136,070)	(56,859)	-
356.0	Purification Equipment	403,713	1.36%	5,490	0.36%	1,453	(4,037)	-	-	(2,847)	(1,190)	-
357.0	Other Equipment	2,102,299	2.20%	46,251	1.79%	37,631	(8,619)	-	-	(6,079)	(2,540)	-
	Total	37,096,431	1.96%	725,657	1.46%	542,681	(182,976)	-	-	(129,050)	(53,926)	-
UNDERGROUND STORAGE - GD OR												
351.2	Compressor Station	264	1.92%	5	1.89%	5	(0)	-	-	-	-	(0)
351.4	Office	88,120	1.93%	1,701	1.75%	1,542	(159)	-	-	-	-	(159)
352.0	Storage Wells	963,918	1.67%	16,097	1.85%	17,832	1,735	-	-	-	-	1,735
352.2	Reservoirs	1,464,162	1.63%	23,866	1.99%	29,137	5,271	-	-	-	-	5,271
352.3	Cushion Natural Gas	450,620	1.49%	6,714	1.90%	8,562	1,848	-	-	-	-	1,848
353.0	Lines	62,304	1.80%	1,121	1.59%	991	(131)	-	-	-	-	(131)
354.0	Compressor Station Equipment	2,935,116	2.02%	59,289	1.82%	53,419	(5,870)	-	-	-	-	(5,870)
355.0	Measuring & Regulating Equipment	71,054	28.31%	20,115	1.74%	1,236	(18,879)	-	-	-	-	(18,879)
356.0	Purification Equipment	-	1.36%	-	0.00%	-	-	-	-	-	-	-
357.0	Other Equipment	76,672	2.47%	1,894	2.25%	1,725	(169)	-	-	-	-	(169)
	Total	6,112,230	2.14%	130,803	1.87%	114,449	(16,354)	-	-	-	-	(16,354)

Attachment B-1: Depreciation Expense Impact by FERC Account (excluding Transportation)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
DISTRIBUTION PLANT - GD AN												
375.0	Structures & Improvements	-	1.83%	-	1.88%	-	-	-	-	-	-	-
376.0	Mains	2,512,521	2.39%	60,049	2.28%	57,285	(2,764)	-	-	(1,943)	(821)	-
378.0	Measuring/Regulating Station Equipment	127,100	3.58%	4,550	3.37%	4,283	(267)	-	-	(188)	(79)	-
379.0	Measuring/Regulating City Gate Equipment	-	2.87%	-	2.66%	-	-	-	-	-	-	-
	Total	2,639,621	2.45%	64,599	2.33%	61,569	(3,031)	-	-	(2,130)	(901)	-
DISTRIBUTION PLANT - GD ID												
374.4	Land - Easements	63,135	2.01%	1,269	1.66%	1,048	(221)	-	-	-	(221)	-
375.0	Structures & Improvements	364,739	1.83%	6,675	1.88%	6,857	182	-	-	-	182	-
376.0	Mains	104,713,429	2.39%	2,502,651	2.28%	2,387,466	(115,185)	-	-	-	(115,185)	-
378.0	Measuring/Regulating Station Equipment	2,221,364	3.58%	79,525	3.37%	74,860	(4,665)	-	-	-	(4,665)	-
379.0	Measuring/Regulating City Gate Equipment	4,503,307	2.87%	129,245	2.66%	119,788	(9,457)	-	-	-	(9,457)	-
380.0	Services	68,825,885	2.42%	1,665,586	2.45%	1,686,234	20,648	-	-	-	20,648	-
381.0	Meters	23,545,143	2.76%	649,846	2.18%	513,284	(136,562)	-	-	-	(136,562)	-
385.0	Measuring/Regulating Industrial Equipment	769,995	1.88%	14,476	1.73%	13,321	(1,155)	-	-	-	(1,155)	-
	Total	205,006,998	2.46%	5,049,273	2.34%	4,802,858	(246,414)	-	-	-	(246,414)	-
DISTRIBUTION PLANT - GD OR												
374.4	Land - Easements	392,457	2.01%	7,888	1.66%	6,515	(1,374)	-	-	-	-	(1,374)
375.0	Structures & Improvements	378,029	1.85%	6,994	2.04%	7,712	718	-	-	-	-	718
376.0	Mains	197,898,741	1.94%	3,839,236	2.17%	4,294,403	455,167	-	-	-	-	455,167
378.0	Measuring/Regulating Station Equipment	5,175,205	2.59%	134,038	3.20%	165,607	31,569	-	-	-	-	31,569
379.0	Measuring/Regulating City Gate Equipment	2,048,674	2.43%	49,783	2.74%	56,134	6,351	-	-	-	-	6,351
380.0	Services	90,570,997	1.68%	1,521,593	2.23%	2,019,733	498,140	-	-	-	-	498,140
381.0	Meters	41,418,933	3.19%	1,321,264	3.36%	1,391,676	70,412	-	-	-	-	70,412
385.0	Measuring/Regulating Industrial Equipment	1,550,095	1.29%	19,996	1.43%	22,166	2,170	-	-	-	-	2,170
387.0	Other Equipment	539	1.00%	-	-	-	-	-	-	-	-	-
	Total	339,433,670	2.03%	6,900,791	2.35%	7,963,945	1,063,154	-	-	-	-	1,063,154
DISTRIBUTION PLANT - GD WA												
374.4	Land - Easements	123,263	2.01%	2,478	1.66%	2,046	(431)	-	-	(431)	-	-
375.0	Structures & Improvements	568,032	1.83%	10,395	1.88%	10,679	284	-	-	284	-	-
376.0	Mains	198,893,035	2.39%	4,753,623	2.28%	4,534,761	(218,862)	-	-	(218,861)	-	-
378.0	Measuring/Regulating Station Equipment	3,592,928	3.58%	128,627	3.37%	121,082	(7,545)	-	-	(7,545)	-	-
379.0	Measuring/Regulating City Gate Equipment	2,354,606	2.87%	67,577	2.66%	62,633	(4,945)	-	-	(4,945)	-	-
380.0	Services	146,070,841	2.42%	3,534,914	2.45%	3,578,736	43,821	-	-	43,821	-	-
381.0	Meters	52,520,303	3.24%	1,701,658	3.09%	1,622,877	(78,780)	-	-	(78,780)	-	-
385.0	Measuring/Regulating Industrial Equipment	2,591,276	1.88%	48,716	1.73%	44,829	(3,887)	-	-	(3,887)	-	-
	Total	406,714,285	2.52%	10,247,988	2.45%	9,977,643	(270,345)	-	-	(270,345)	-	-
GAS GENERAL PLANT - GD AN												
391.1	Office Furniture and Equipment	6,650	19.83%	1,319	20.00%	1,330	11	-	-	8	3	-
394.0	Tools, Shop & Garage Equipment	382,502	4.00%	15,300	5.00%	19,125	3,825	-	-	2,688	1,137	-
395.0	Laboratory Equipment	120,039	16.74%	20,095	6.67%	8,007	(12,088)	-	-	(8,496)	(3,592)	-
	Total	509,191	7.21%	36,713	5.59%	28,462	(8,252)	-	-	(5,800)	(2,452)	-
GAS GENERAL PLANT - GD ID												
394.0	Tools, Shop & Garage Equipment	337,941	4.00%	13,518	5.00%	16,897	3,379	-	-	-	3,379	-
395.0	Laboratory Equipment	4,970	16.74%	832	6.67%	332	(501)	-	-	-	(501)	-
397.0	Communication Equipment	494,797	2.86%	-	6.67%	-	-	-	-	-	-	-
	Fully Accrued	136,296	2.86%	3,898	-	-	(3,898)	-	-	-	(3,898)	-
	Depreciable	358,501	2.86%	10,253	6.67%	23,912	13,659	-	-	-	13,659	-
	Total	837,709	3.40%	28,501	4.91%	41,141	12,640	-	-	-	12,640	-

Attachment B-1: Depreciation Expense Impact by FERC Account (excluding Transportation)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
GAS GENERAL PLANT - GD OR												
390.1	Structures & Improvements	3,604,553	1.46%	52,626	3.02%	108,858	56,231	-	-	-	-	56,231
391.1	Computer Equipment	-	20.00%	-	0.00%	-	-	-	-	-	-	-
393.0	Stores Equipment	57,227	4.89%	2,798	4.00%	2,289	(509)	-	-	-	-	(509)
394.0	Tools, Shop & Garage Equipment	951,077	5.35%	50,883	5.00%	47,554	(3,329)	-	-	-	-	(3,329)
395.0	Laboratory Equipment	40,917	17.63%	7,214	6.67%	2,729	(4,485)	-	-	-	-	(4,485)
397.0	Communication Equipment	1,228,108	6.71%	82,406	6.67%	81,915	(491)	-	-	-	-	(4,716)
	Fully Accrued	70,280	6.71%	4,716	-	-	(4,716)	-	-	-	-	(4,716)
	Depreciable	1,157,828	6.71%	77,690	6.67%	77,227	(463)	-	-	-	-	(463)
398.0	Miscellaneous Equipment	2,367	5.07%	120	10.00%	237	117	-	-	-	-	117
	Total	5,884,249	3.33%	196,047	4.06%	238,893	42,846	-	-	-	-	42,846
GAS GENERAL PLANT - GD WA												
390.1	Structures & Improvements	2,233,288	3.53%	78,835	3.59%	80,175	1,340	-	-	1,340	-	-
393.0	Stores Equipment	88,160	4.65%	4,099	4.00%	3,526	(573)	-	-	(573)	-	-
394.0	Tools, Shop & Garage Equipment	1,915,821	4.00%	76,633	5.00%	95,791	19,158	-	-	19,158	-	-
395.0	Laboratory Equipment	15,240	16.74%	2,551	6.67%	1,017	(1,535)	-	-	(1,535)	-	-
397.0	Communication Equipment	689,935	2.86%	-	6.67%	-	(4,587)	-	-	(4,587)	-	-
	Fully Accrued	160,378	2.86%	4,587	-	-	(4,587)	-	-	(4,587)	-	-
	Depreciable	529,557	2.86%	15,145	6.67%	35,306	20,160	-	-	20,160	-	-
	Total	4,942,444	3.68%	181,851	4.37%	215,815	33,964	-	-	33,964	-	-
COMMON GAS GENERAL PLANT - GD AA												
391.0	Office Furniture & Equipment	378,871	6.49%	24,589	6.67%	25,271	682	-	-	329	139	214
391.1	Computer Equipment	236,062	21.60%	50,989	20.00%	47,212	(3,777)	-	-	(1,820)	(769)	(1,188)
394.0	Tools, Shop & Garage Equipment	3,311,835	5.06%	167,579	5.00%	165,592	(1,987)	-	-	(958)	(405)	(625)
395.0	Laboratory Equipment	161,302	7.15%	11,533	6.67%	10,759	(774)	-	-	(373)	(158)	(243)
397.0	Communication Equipment	992,932	3.84%	-	6.67%	-	(23,526)	-	-	(11,337)	(4,792)	(7,397)
	Fully Accrued	612,664	3.84%	23,526	-	-	(23,526)	-	-	(11,337)	(4,792)	(7,397)
	Depreciable	380,268	3.84%	14,602	6.67%	25,364	10,762	-	-	5,186	2,192	3,384
	Total	5,081,003	5.76%	292,819	5.40%	274,198	(18,621)	-	-	(8,973)	(3,793)	(5,855)
	TOTAL GAS PLANT	1,014,257,830	2.35%	23,855,042	2.39%	24,261,654	406,611	-	-	(382,334)	(294,846)	1,083,792
	TOTAL UTILITY PLANT	4,896,122,805	2.75%	134,789,517	2.82%	137,941,199	3,151,683	1,809,334	1,524,625	(680,508)	(396,607)	894,821