

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-170485

DOCKET NO. UG-170486

WORKPAPERS

KAREN K. SCHUH

Avista Utilities		
Plant Additions		
Electric Adjustment		
		REVISED THRESHOLD METHODOLGY
Adjustment Number- Exhibit No. (EMA-4)		3.10
Workpaper Reference - Exhibit No.__(EMA - 4)		E-CAP17
		10.31.2017
Depreciation/Amortization Expense		
Intangible		2,631
Production		373
Transmission		201
Distribution		681
General		663
Total Depreciation Expense		4,549
		E-CAP17
Transportation Expense		
Net Operating Income Before FIT		(4,549)
FIT Benefit of Depreciation/Amortization		1,592
ITC Amortization Nine Mile		
Net Operating Income		(2,957)
Plant Cost		
Intangible		11,824
Production		19,425
Transmission		11,056
Distribution		23,327
General		13,449
Total Plant Cost		79,081
		E-CAP17
Accumulated Depreciation		
Intangible		(1,263)
Production		(189)
Transmission		(102)
Distribution		(274)
General		(220)
Total Accumulated Depreciation		(2,048)
		E-CAP17
Accumulated DFIT		
Intangible		(2,164)
Production		(3,494)
Transmission		(1,990)
Distribution		(4,179)
General		(2,662)
Total Accumulated DFIT		(14,489)
		E-CAP17
Net Rate Base		62,544

Avista Utilities		
Plant Additions		
Gas Adjustment		
		REVISED THRESHOLD METHODOLGY
Adjustment Number- Exhibit No. (EMA-5)		3.10
Workpaper Reference - Exhibit No. (EMA - 5)		G-PCAP17 10.31.2017
Depreciation/Amortization Expense		
Intangible		777
U/G Storage		12
Distribution		274
General		241
Total Expenses		1,304
		G-CAP17
Transportation Expense		
Net Operating Income Before FIT		(1,304)
FIT Benefit of Depreciation/Amortization		456
Net Operating Income		(848)
Plant Cost		
Intangible		3,493
U/G Storage		746
Distribution		10,876
General		5,852
Total Plant Cost		20,966
		G-CAP17
Accumulated Depreciation		
Intangible		(374)
U/G Storage		(8)
Distribution		(104)
General		(120)
Total Accumulated Depreciation		(606)
		G-CAP17
Accumulated DFIT		
Intangible		(639)
U/G Storage		(134)
Distribution		(1,957)
General		(1,143)
Total Accumulated DFIT		(3,873)
		G-CAP17
Net Rate Base		16,487

Pro Forma Adjustment Calculation
2017 Pro Forma Additions

Description	WP Ref	EOP Cost	AMA Cost	Book Rate	Tax Rate	Estimated Annual Deprec Expense	Accumulated Deprecation			Tax Depreciation				Accumulated Deferred FIT				
							12.31.17	12.31.18	12.31.19	Repairs	Bonus	2017		2018	2019	12.31.17	12.31.18	12.31.19
												Tax	Total	Tax	Tax			
Generation																		
Thermal		7,585	3,286	1.92%	146	63	209	355	759	3,072	141	3,971	271	251	(1,368)	(1,412)	(1,449)	
Hydro		11,362	6,490	1.87%	212	121	333	545	1,136	4,601	211	5,949	406	376	(2,040)	(2,108)	(2,165)	
Other		478	135	3.23%	15	4	19	34	48	194	9	250	17	16	(86)	(87)	(87)	
Subtotal		19,425	9,911		373	189	562	935	1,943	7,867	361	10,170	694	642	(3,494)	(3,607)	(3,701)	
Transmission		11,056	5,584	1.82%	201	102	303	504	1,106	4,478	205	5,789	395	365	(1,990)	(2,058)	(2,116)	
Distribution																		
Direct		23,327	9,391	2.92%	681	274	955	1,636	2,333	9,447	433	12,213	834	771	(4,179)	(4,232)	(4,263)	
AN				2.92%	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal		23,327	9,391		681	274	955	1,636	2,333	9,447	433	12,213	834	771	(4,179)	(4,232)	(4,263)	
General Plant																		
Transport.		10,484	3,314	3.81%	399	126	525	924	1,048	4,246	741	6,036	1,271	908	(2,068)	(2,373)	(2,551)	
Subtotal		2,965	1,048	8.92%	264	94	358	622	296	1,201	294	1,791	470	282	(594)	(666)	(672)	
Subtotal		13,449	4,363		663	220	883	1,546	1,345	5,447	1,035	7,826	1,741	1,189	(2,662)	(3,039)	(3,223)	
Hardware																		
Software		7,212	3,462	23.70%	1,709	820	2,529	4,238	721	2,921	714	4,356	1,142	685	(1,238)	(1,040)	(682)	
Total IT		4,611	2,213	20.00%	922	443	1,365	2,287	461	1,868	761	3,089	1,015	338	(926)	(958)	(754)	
Total IT		11,824	5,675		2,631	1,263	3,894	6,525	1,182	4,789	1,475	7,446	2,157	1,024	(2,164)	(1,998)	(1,436)	
Electric Total		79,081	34,924		4,549	2,048	6,597	11,146	7,908	32,028	3,508	43,444	5,820	3,991	(14,489)	(14,934)	(14,739)	
E-CAP SUMMARY																		
						1,023.77	4,322	-								(14,712)		
Gas U/G Storage		746	507	1.59%	12	8	20	32	75	302	14	390	27	25	(134)	(139)	(143)	
Distribution																		
Direct		10,876	4,112	2.52%	274	104	378	652	1,088	4,405	202	5,694	389	359	(1,957)	(1,997)	(2,027)	
AA				2.52%	-	-	-	-	-	-	-	-	-	-	-	-	-	
AN				2.52%	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal		10,876	4,112		274	104	378	652	1,088	4,405	202	5,694	389	359	(1,957)	(1,997)	(2,027)	
General Plant																		
Transport.		5,319	2,903	3.62%	193	105	298	491	532	2,154.20	376	3,062	645	460	(1,035)	(1,193)	(1,287)	
Subtotal		533	162	8.92%	48	14	62	110	53	216	53	322	84	51	(108)	(121)	(122)	
Subtotal		5,852	3,065		241	120	361	602	585	2,370	429	3,384	729	511	(1,143)	(1,314)	(1,409)	
Hardware																		
Software		2,131	1,026	23.70%	505	243	748	1,253	213	862.97	211	1,287	338	203	(365)	(306)	(200)	
Total IT		1,362	656	20.00%	272	131	403	675	136	551.74	225	913	300	100	(274)	(284)	(224)	
Total IT		3,493	1,682		777	374	1,151	1,928	349	1,415	436	2,200	637	302	(639)	(590)	(424)	
Gas Total		20,966	9,366		1,304	606	1,910	3,214	2,097	8,491	1,080	11,668	1,782	1,198	(3,873)	(4,040)	(4,003)	
G-CAP SUMMARY																		

Rebuttal
Tables

**2017 Washington Allocated
Capital Additions
Functional Group Method**

Business Case Name - 8 Projects	Actual Thru Oct
4116 Colstrip Capital Additions	\$ 3,679
4149 Base Load Thermal	1,507
4172 Kettle Falls Stator Rewind	2,557
4182 Purchase Certified Rebuilt Cat D10R Dozer	478
4140 Nine Mile Redevelopment	408
4148 Regulating Hydro	2,489
4152 Little Falls Powerhouse Redevelopment	6,721
4171 Noxon Station Service	1,709
	\$ 19,550
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Business Case Name - 20 Projects	Actual Thru Oct
WA Electric	
Transmission	
2051 Electric Transmission Plant-Storm	\$ 2,284
2057 Transmission Minor Rebuild	2,485
2215 Substation Asset Mgmt Capital Maintenance	2,414
2423 System Transmission:Rebuild Condition	3,014
2457 Benton-Othello 115 Recond	2,177
2564 Devils Gap-Lind 115kV Transmission Rebuild	(230)
	\$ 12,144
Distribution	
2055 Electric Distribution Minor Blanket	5,717
2060 Wood Pole Mgmt	5,594
2204 Substation Rebuilds	1,245
2470 Dist Grid Modernization	9,768
	\$ 22,323
General/Software/Transportation	
7000 Transportation Equip	2,959
7001 Structures & Improv	83
7006 Tools Lab & Shop Equipment	956
7126 Long term Campus Re-Structuring Plan	1,472
7131 COF Long Term Restructuring Plan Phase 2	1,521
7139 Downtown Campus	(0)
	\$ 6,992

**2017 Washington Allocated
Capital Additions
Functional Group Method**

WA Natural Gas

Underground Storage

7201 Jackson Prairie Storage	746
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Natural Gas Distribution

3005 Gas Distribution Non-Revenue Blanket	2,552
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3008 Aldyl -A Pipe Replacement	8,324
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3237 US2 N Spo Gas HP Reinforce(Kaiser Prop)	-
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\$ 10,876

General

7000 Transportation Equip	554
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7001 Structures & Improv	24
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7006 Tools Lab & Shop Equipment	518
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7126 Long term Campus Re-Structuring Plan	440
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7131 COF Long Term Restructuring Plan Phase 2	455
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7132 Dollar Rd Service Center Addition and Remodel	1,937
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\$ 3,928

**2017 Washington Allocated
Capital Additions
Functional Group Method**

Business Case Name - 7 Projects	Actual Thru Oct
WA Electric	
5005 Information Technology Refresh Program	\$ 5,127
5006 Information Technology Expansion Program	3,995
5014 Security Systems	451
5121 Microwave Replacement with Fiber	2,172
5143 AU.com & AVANet Redevelopment	5,693
5147 Project Atlas	247
5151 Customer Facing Technology	382
	\$ 18,067
WA Natural Gas	
5005 Information Technology Refresh Program	1,627
5006 Information Technology Expansion Program	1,113
5014 Security Systems	135
5121 Microwave Replacement with Fiber	650
5143 AU.com & AVANet Redevelopment	1,704
5147 Project Atlas	74
5151 Customer Facing Technology	114
	\$ 5,417
Total WA	
5005 Information Technology Refresh Program	6,754
5006 Information Technology Expansion Program	5,107
5014 Security Systems	585
5121 Microwave Replacement with Fiber	2,822
5143 AU.com & AVANet Redevelopment	7,397
5147 Project Atlas	321
5151 Customer Facing Technology	496
	\$ 23,484
Grand Total	\$ 100,043

Washington Electric 2017
Threshold Projects

		<u>EOP</u>	<u>AMA</u>	<u>Workpaper Ref</u>
Production				
4116 Thermal 311-316	4116 Thermal 311-316	3,673,993	957,072	"WA E Thermal" Tab
4140 Hydro 331-336	4140 Hydro 331-336	398,828	163,926	"WA E Hydro" Tab
4148 Hydro 331-336	4148 Hydro 331-336	2,489,387	1,670,693	"WA E Hydro" Tab
4149 Thermal 311-316	4149 Thermal 311-316	1,023,152	493,883	"WA E Thermal" Tab
4149 Other Elec Production / Turbines 340-346	4149 Other Elec Production / Turbines 340-346	412,109	159,841	"WA E Other Production" Tab
4152 Hydro 331-336	4152 Hydro 331-336	6,685,630	4,180,654	"WA E Hydro" Tab
4171 Hydro 331-336	4171 Hydro 331-336	1,706,618	1,257,722	"WA E Hydro" Tab
4172 Thermal 311-316	4172 Thermal 311-316	2,557,275	891,810	"WA E Thermal" Tab
4182 Thermal 311-316	4182 Thermal 311-316	478,213	135,461	"WA E Thermal" Tab
		<u>19,425,204</u>	<u>9,911,062</u>	
Transmission				
2051 Elec Transmission 350-359	2051 Elec Transmission 350-359	2,284,162	708,425	"WA E Transmission" Tab
2057 Elec Transmission 350-359	2057 Elec Transmission 350-359	2,434,595	1,724,649	
2215 Elec Transmission 350-359	2215 Elec Transmission 350-359	1,125,479	481,383	
2423 Elec Transmission 350-359	2423 Elec Transmission 350-359	3,014,047	457,979	
2457 Elec Transmission 350-359	2457 Elec Transmission 350-359	2,176,959	2,267,018	
2550 Elec Transmission 350-359	2550 Elec Transmission 350-359	(0)	(0)	
2556 Elec Transmission 350-359	2556 Elec Transmission 350-359	-	-	
2564 Elec Transmission 350-359	2564 Elec Transmission 350-359	(229,694)	(195,240)	
2577 Elec Transmission 350-359	2577 Elec Transmission 350-359	4,645	7,115	
2055 Elec Transmission 350-359	2055 Elec Transmission 350-359	86,126	49,617	
2204 Elec Transmission 350-359	2204 Elec Transmission 350-359	159,730	83,024	
		<u>11,056,049</u>	<u>5,583,969</u>	
Distribution				
2055 Elec Distribution 360-373	2055 Elec Distribution 360-373	5,630,425	2,527,070	"WA E Distribution" Tab
2060 Elec Distribution 360-373	2060 Elec Distribution 360-373	5,593,732	2,169,119	
2204 Elec Distribution 360-373	2204 Elec Distribution 360-373	1,082,524	471,637	
2470 Elec Distribution 360-373	2470 Elec Distribution 360-373	9,766,772	3,534,666	
2057 Elec Distribution 360-373	2057 Elec Distribution 360-373	50,213	43,208	
2215 Elec Distribution 360-373	2215 Elec Distribution 360-373	1,203,086	644,896	
2423 Elec Distribution 360-373	2423 Elec Distribution 360-373	-	-	
2556 Elec Distribution 360-373	2556 Elec Distribution 360-373	-	-	
		<u>23,326,753</u>	<u>9,390,596</u>	
General/Software/Transportation				
4116 Transportation and Tools 392 / 396	4116 Transportation and Tools 392 / 396	5,276	482	"WA E General Software Transp" Tab
4140 General 389-391 / 393-395 / 397-398	4140 General 389-391 / 393-395 / 397-398	9,573	4,122	
4149 General 389-391 / 393-395 / 397-398	4149 General 389-391 / 393-395 / 397-398	69,953	30,593	
4149 Software 303	4149 Software 303	1,463	1,098	
4152 General 389-391 / 393-395 / 397-398	4152 General 389-391 / 393-395 / 397-398	35,683	27,230	
4171 General 389-391 / 393-395 / 397-398	4171 General 389-391 / 393-395 / 397-398	2,652	1,867	
2204 General 389-391 / 393-395 / 397-398	2204 General 389-391 / 393-395 / 397-398	3,164	2,112	
2215 General 389-391 / 393-395 / 397-398	2215 General 389-391 / 393-395 / 397-398	85,084	48,241	
2470 General 389-391 / 393-395 / 397-398	2470 General 389-391 / 393-395 / 397-398	1,012	253	
5005 Software 303	5005 Software 303	3,871,028	2,390,666	
5005 General 389-391 / 393-395 / 397-398	5005 General 389-391 / 393-395 / 397-398	1,255,819	279,776	
5006 General 389-391 / 393-395 / 397-398	5006 General 389-391 / 393-395 / 397-398	1,789,488	672,983	
5006 Software 303	5006 Software 303	2,205,214	874,369	
5014 General 389-391 / 393-395 / 397-398	5014 General 389-391 / 393-395 / 397-398	444,308	144,006	
5014 Software 303	Software 303	6,267	9,908	
5121 General 389-391 / 393-395 / 397-398	5121 General 389-391 / 393-395 / 397-398	2,172,374	167,874	
5143 Software 303	5143 Software 303	5,138,407	2,272,458	
5143 General 389-391 / 393-395 / 397-398	General 389-391 / 393-395 / 397-398	554,891	244,425	
5147 Software 303	5147 Software 303	219,339	70,705	
5147 General 389-391 / 393-395 / 397-398	General 389-391 / 393-395 / 397-398	27,903	8,352	
5151 Software 303	5151 Software 303	382,050	55,809	
7000 Transportation and Tools 392 / 396	7000 Transportation and Tools 392 / 396	2,959,450	1,047,938	
7001 General 389-391 / 393-395 / 397-398	7001 General 389-391 / 393-395 / 397-398	82,869	(32,637)	
7006 General 389-391 / 393-395 / 397-398	7006 General 389-391 / 393-395 / 397-398	956,282	578,399	
7126 General 389-391 / 393-395 / 397-398	7126 General 389-391 / 393-395 / 397-398	1,472,344	892,835	
7131 General 389-391 / 393-395 / 397-398	7131 General 389-391 / 393-395 / 397-398	1,521,044	244,023	
7139 General 389-391 / 393-395 / 397-398	7139 General 389-391 / 393-395 / 397-398	(1)	16	
		<u>25,272,937</u>	<u>10,037,903</u>	
Grand Total		<u>79,080,943</u>	<u>34,923,530</u>	

Note: This workpaper represents a listing of projects that meet the threshold including transfers at 10/31/2017.

**Natural Gas 2017
Threshold Projects**

Underground Storage

7201 Gas Underground Storage 350-357 7201 Gas Underground Storage 350-357

<u>EOP</u>	<u>AMA</u>	<u>Workpaper Ref</u>
745,726	507,365	"WA G Underground Storage" Tab
<u>745,726</u>	<u>507,365</u>	

Natural Gas Distribution

3005 Gas Distribution 374-387 3005 Gas Distribution 374-387
 3008 Gas Distribution 374-387 3008 Gas Distribution 374-387
 3237 Gas Distribution 374-387 3237 Gas Distribution 374-387

2,551,703	1,103,484	"WA G Natural Gas Distribution" Tab
8,323,903	3,008,139	
-	-	
<u>10,875,607</u>	<u>4,111,623</u>	

General/Software

5005 Software 303 5005 Software 303
 5005 General 389-391 / 393-395 / 397-398 5005 General 389-391 / 393-395 / 397-398
 5006 General 389-391 / 393-395 / 397-398 5006 General 389-391 / 393-395 / 397-398
 5006 Software 303 5006 Software 303
 5014 General 389-391 / 393-395 / 397-398 5014 General 389-391 / 393-395 / 397-398
 5014 Software 303 5014 Software 303
 5121 General 389-391 / 393-395 / 397-398 5121 General 389-391 / 393-395 / 397-398
 5143 Software 303 5143 Software 303
 5143 General 389-391 / 393-395 / 397-398 5143 General 389-391 / 393-395 / 397-398
 5147 Software 303 5147 Software 303
 5147 General 389-391 / 393-395 / 397-398 5147 General 389-391 / 393-395 / 397-398
 5151 Software 303 5151 Software 303
 7000 General 389-391 / 393-395 / 397-398 7000 General 389-391 / 393-395 / 397-398
 7000 Transportation and Tools 392 / 396 7000 Transportation and Tools 392 / 396
 7001 General 389-391 / 393-395 / 397-398 7001 General 389-391 / 393-395 / 397-398
 7006 General 389-391 / 393-395 / 397-398 7006 General 389-391 / 393-395 / 397-398
 7126 General 389-391 / 393-395 / 397-398 7126 General 389-391 / 393-395 / 397-398
 7131 General 389-391 / 393-395 / 397-398 7131 General 389-391 / 393-395 / 397-398
 7132 General 389-391 / 393-395 / 397-398 7132 General 389-391 / 393-395 / 397-398

1,161,918	715,971	"WA G General Software Transp" Tab
465,524	133,425	
501,738	189,678	
610,846	245,081	
132,424	42,855	
2,443	3,221	
649,768	50,028	
1,537,915	680,142	
166,078	73,156	
65,648	21,162	
8,351	2,500	
114,347	16,703	
21,232	5,308	
532,678	161,863	
23,742	(10,356)	
517,760	240,308	
440,330	267,207	
455,246	73,036	
1,937,260	1,835,907	
<u>9,345,250</u>	<u>4,747,196</u>	

Grand Total

<u>20,966,582</u>	<u>9,366,184</u>
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Note: This workpaper represents a listing of projects that meet the threshold including transfers at 10/31/2017.

Washington Electric 12E

Functional Plant	Gross Plant	A/D	Net Plant Before		Net Plant After		Threshold Calc		
			ADFIT	ADFIT	ADFIT	ADFIT	Gross Plant	Net Plant before ADFIT	Net Plant After ADFIT
							0.50%	0.50%	0.50%
Thermal 311-316	274,834,363	(194,202,786)	80,631,577	(38,094,968)	42,536,609	1,374,172	403,158	212,683	
Hydro 331-336	399,425,871	(80,694,558)	318,731,313	(55,364,677)	263,366,636	1,997,129	1,593,657	1,316,833	
Other Elec Production / Turbines 340-346	199,816,461	(72,140,112)	127,676,349	(27,696,688)	99,979,661	999,082	638,382	499,898	
Production subtotal	874,076,695	(347,037,456)	527,039,239	(121,156,334)	405,882,905	4,370,383	2,635,196	2,029,415	
Software 303	160,089,626	(34,184,405)	125,905,221	(22,190,126)	103,715,095	800,448	629,526	518,575	
Elec Transmission 350-359	446,137,645	(136,126,643)	310,011,002	(61,839,426)	248,171,576	2,230,688	1,550,055	1,240,858	
Elec Distribution 360-373	1,005,835,780	(305,098,566)	700,737,214	(139,419,545)	561,317,669	5,029,179	3,503,686	2,806,588	
General 389-391 / 393-395 / 397-398	242,578,999	(83,357,390)	159,221,609	(33,624,031)	125,597,578	1,212,895	796,108	627,988	
Total Plant in Service	2,728,718,745	(905,804,460)	1,822,914,285	(378,229,463)	1,444,684,822	13,643,594	9,114,571	7,223,424	

Washington Natural Gas 12E

Functional Plant	Gross Plant	A/D	Net Plant Before		Net Plant After		Gross Plant	Net Plant before ADFIT	Net Plant After ADFIT
			ADFIT	ADFIT	ADFIT	ADFIT			
Software 303	26,816,612	(7,285,480)	19,531,132	(3,952,080)	15,579,052	134,083	97,656	77,895	
Underground Storage	27,142,813	(10,302,603)	16,840,210	(4,000,153)	12,840,057	135,714	84,201	64,200	
Gas Distribution 374-387	408,580,226	(132,827,762)	275,752,464	(60,214,226)	215,538,238	2,042,901	1,378,762	1,077,691	
General 389-391 / 393-395 / 397-398	60,044,669	(17,751,234)	42,293,435	(8,849,041)	33,444,394	300,223	211,467	167,222	
Total Plant in Service	522,584,320	(168,167,079)	354,417,241	(77,015,500)	277,401,741	2,612,922	1,772,086	1,387,009	

Note:

This reconciles to the FERC Form 2 in total. The Company used the Results of Operations reports as these reports allocate common plant where the FERC Form 2 State Supplement does not allocate this between electric and natural gas. The Company used the threshold for General Plant on the Software functional group (conservatively), as this group is not outlined in the FERC Forms.

WA E Thermal

Erval	Depreciation category	Erval + Depr Cat	Percent included in RTotal		AMA - Full Year	Workpaper Reference
4116	Thermal 311-316	4116 Thermal 311-316	100%	3,673,993	957,072	
4149	Thermal 311-316	4149 Thermal 311-316	100%	1,023,152	493,883	
4172	Thermal 311-316	4172 Thermal 311-316	100%	2,557,275	891,810	
4182	Thermal 311-316	4182 Thermal 311-316	100%	478,213	135,461	
				7,732,633	2,478,225	Threshold Projects WA E

WA E Hydro

Erval	Depreciation category	Erval + Depr Cat	Percent included in R Total		AMA - Full Year	Workpaper Reference
4140	Hydro 331-336	4140 Hydro 331-336	100%	398,828	163,926	
4148	Hydro 331-336	4148 Hydro 331-336	100%	2,489,387	1,670,693	
4152	Hydro 331-336	4152 Hydro 331-336	100%	6,685,630	4,180,654	
4171	Hydro 331-336	4171 Hydro 331-336	100%	1,706,618	1,257,722	
				11,280,463	7,272,995	Threshold Projects WA E

WA E Other Producton

Erval	Depreciation category	Erval + Depr Cat	Percent incl Total		AMA - Full Year	Workpaper Reference
4149	Other Elec Production / Turbines 340-346	4149 Other Elec Production / Turbines 340-34	100%	412,109	159,841	
				19,425,204	9,911,062	Threshold Projects WA E

WA E Transmission

Erval	Depreciation category	Erval + Depr Cat	Percent included in RTotal		AMA - Full Year	Workpaper Reference
2051	Elec Transmission 350-359	2051 Elec Transmission 350-359	100%	2,284,162	708,425	
2055	Elec Transmission 350-359	2055 Elec Transmission 350-359	100%	86,126	49,617	
2057	Elec Transmission 350-359	2057 Elec Transmission 350-359	100%	2,434,595	1,724,649	
2204	Elec Transmission 350-359	2204 Elec Transmission 350-359	100%	159,730	83,024	
2215	Elec Transmission 350-359	2215 Elec Transmission 350-359	100%	1,125,479	481,383	
2423	Elec Transmission 350-359	2423 Elec Transmission 350-359	100%	3,014,047	457,979	
2457	Elec Transmission 350-359	2457 Elec Transmission 350-359	100%	2,176,959	2,267,018	
2550	Elec Transmission 350-359	2550 Elec Transmission 350-359	100%	(0)	(0)	
2556	Elec Transmission 350-359	2556 Elec Transmission 350-359	100%	-	-	
2564	Elec Transmission 350-359	2564 Elec Transmission 350-359	100%	(229,694)	(195,240)	
2577	Elec Transmission 350-359	2577 Elec Transmission 350-359	100%	4,645	7,115	
				11,056,049	5,583,969	Threshold Projects WA E

WA E Distribution

Erval	Depreciation category	Erval + Depr Cat	Percent included in F Total		AMA - Full Year	Workpaper Reference
	2055 Elec Distribution 360-373	2055 Elec Distribution 360-373	100%	5,630,425	2,527,070	
	2057 Elec Distribution 360-373	2057 Elec Distribution 360-373	100%	50,213	43,208	
	2060 Elec Distribution 360-373	2060 Elec Distribution 360-373	100%	5,593,732	2,169,119	
	2204 Elec Distribution 360-373	2204 Elec Distribution 360-373	100%	1,082,524	471,637	
	2215 Elec Distribution 360-373	2215 Elec Distribution 360-373	100%	1,203,086	644,896	
	2423 Elec Distribution 360-373	2423 Elec Distribution 360-373	100%	-	-	
	2470 Elec Distribution 360-373	2470 Elec Distribution 360-373	100%	9,766,772	3,534,666	
	2556 Elec Distribution 360-373	2556 Elec Distribution 360-373	100%	-	-	
				23,326,753	9,390,596	Threshold Projects WA E

Erval	Depreciation category	Erval + Depr Cat	Percent included in RTotal	AMA - Full Year	Workpaper Reference
2204	General 389-391 / 393-395 / 397-398	2204 General 389-391 / 393-395 / 397-398	100%	3,164	2,112
2215	General 389-391 / 393-395 / 397-398	2215 General 389-391 / 393-395 / 397-398	100%	85,084	48,241
2470	General 389-391 / 393-395 / 397-398	2470 General 389-391 / 393-395 / 397-398	100%	1,012	253
4116	Transportation and Tools 392 / 396	4116 Transportation and Tools 392 / 396	100%	5,276	482
4140	General 389-391 / 393-395 / 397-398	4140 General 389-391 / 393-395 / 397-398	100%	9,573	4,122
4149	General 389-391 / 393-395 / 397-398	4149 General 389-391 / 393-395 / 397-398	100%	69,953	30,593
4149	Software 303	4149 Software 303	100%	1,463	1,098
4152	General 389-391 / 393-395 / 397-398	4152 General 389-391 / 393-395 / 397-398	100%	35,683	27,230
4171	General 389-391 / 393-395 / 397-398	4171 General 389-391 / 393-395 / 397-398	100%	2,652	1,867
5005	Software 303	5005 Software 303	100%	3,871,028	2,390,666
5005	General 389-391 / 393-395 / 397-398	5005 General 389-391 / 393-395 / 397-398	100%	1,255,819	279,776
5006	General 389-391 / 393-395 / 397-398	5006 General 389-391 / 393-395 / 397-398	100%	1,789,488	672,983
5006	Software 303	5006 Software 303	100%	2,205,214	874,369
5014	General 389-391 / 393-395 / 397-398	5014 General 389-391 / 393-395 / 397-398	100%	444,308	144,006
5014	Software 303	5014 Software 303	100%	6,267	9,908
5121	General 389-391 / 393-395 / 397-398	5121 General 389-391 / 393-395 / 397-398	100%	2,172,374	167,874
5143	Software 303	5143 Software 303	100%	5,138,407	2,272,458
5143	General 389-391 / 393-395 / 397-398	5143 General 389-391 / 393-395 / 397-398	100%	554,891	244,425
5147	Software 303	5147 Software 303	100%	219,339	70,705
5147	General 389-391 / 393-395 / 397-398	5147 General 389-391 / 393-395 / 397-398	100%	27,903	8,352
5151	Software 303	5151 Software 303	100%	382,050	55,809
7000	Transportation and Tools 392 / 396	7000 Transportation and Tools 392 / 396	100%	2,959,450	1,047,938
7001	General 389-391 / 393-395 / 397-398	7001 General 389-391 / 393-395 / 397-398	100%	82,869	(32,637)
7006	General 389-391 / 393-395 / 397-398	7006 General 389-391 / 393-395 / 397-398	100%	956,282	578,399
7126	General 389-391 / 393-395 / 397-398	7126 General 389-391 / 393-395 / 397-398	100%	1,472,344	892,835
7131	General 389-391 / 393-395 / 397-398	7131 General 389-391 / 393-395 / 397-398	100%	1,521,044	244,023
7139	General 389-391 / 393-395 / 397-398	7139 General 389-391 / 393-395 / 397-398	100%	(1)	16
				25,272,937	10,037,903
					Threshold Projects WA E

WA E - Total

Ervl	Depreciation category	Ervl + Depr Cat	Percent included in RTotal	AMA - Full Year	
2055	Elec Distribution 360-373	2055 Elec Distribution 360-373	100%	5,630,425	2,527,070
2057	Elec Distribution 360-373	2057 Elec Distribution 360-373	100%	50,213	43,208
2060	Elec Distribution 360-373	2060 Elec Distribution 360-373	100%	5,593,732	2,169,119
2204	Elec Distribution 360-373	2204 Elec Distribution 360-373	100%	1,082,524	471,637
2215	Elec Distribution 360-373	2215 Elec Distribution 360-373	100%	1,203,086	644,896
2470	Elec Distribution 360-373	2470 Elec Distribution 360-373	100%	9,766,772	3,534,666
5014	Elec Distribution 360-373	5014 Elec Distribution 360-373	100%	1,250,700	186,294 Inadvertently excluded
7001	Elec Distribution 360-373	7001 Elec Distribution 360-373	100%	368,302	94,840 Inadvertently excluded
7131	Elec Distribution 360-373	7131 Elec Distribution 360-373	100%	898,933	171,020 Inadvertently excluded
2051	Elec Transmission 350-359	2051 Elec Transmission 350-359	100%	2,284,162	708,425
2055	Elec Transmission 350-359	2055 Elec Transmission 350-359	100%	86,126	49,617
2057	Elec Transmission 350-359	2057 Elec Transmission 350-359	100%	2,434,595	1,724,649
2204	Elec Transmission 350-359	2204 Elec Transmission 350-359	100%	159,730	83,024
2215	Elec Transmission 350-359	2215 Elec Transmission 350-359	100%	1,125,479	481,383
2423	Elec Transmission 350-359	2423 Elec Transmission 350-359	100%	3,014,047	457,979
2457	Elec Transmission 350-359	2457 Elec Transmission 350-359	100%	2,176,959	2,267,018
2550	Elec Transmission 350-359	2550 Elec Transmission 350-359	100%	(0)	(0)
2564	Elec Transmission 350-359	2564 Elec Transmission 350-359	100%	(229,694)	(195,240)
2577	Elec Transmission 350-359	2577 Elec Transmission 350-359	100%	4,645	7,115
4140	Elec Transmission 350-359	4140 Elec Transmission 350-359	100%	898	853 Inadvertently excluded
5006	Elec Transmission 350-359	5006 Elec Transmission 350-359	100%	298,267	66,385 Inadvertently excluded
5014	Elec Transmission 350-359	5014 Elec Transmission 350-359	100%	1,737	1,562 Inadvertently excluded
5121	Elec Transmission 350-359	5121 Elec Transmission 350-359	100%	74,640	5,986 Inadvertently excluded
7131	Elec Transmission 350-359	7131 Elec Transmission 350-359	100%	301,754	164,598 Inadvertently excluded
2204	General 389-391 / 393-395 / 397-398	2204 General 389-391 / 393-395 / 397-398	100%	3,164	2,112
2215	General 389-391 / 393-395 / 397-398	2215 General 389-391 / 393-395 / 397-398	100%	85,084	48,241
2470	General 389-391 / 393-395 / 397-398	2470 General 389-391 / 393-395 / 397-398	100%	1,012	253
4140	General 389-391 / 393-395 / 397-398	4140 General 389-391 / 393-395 / 397-398	100%	9,573	4,122
4149	General 389-391 / 393-395 / 397-398	4149 General 389-391 / 393-395 / 397-398	100%	69,953	30,593
4152	General 389-391 / 393-395 / 397-398	4152 General 389-391 / 393-395 / 397-398	100%	35,683	27,230
4171	General 389-391 / 393-395 / 397-398	4171 General 389-391 / 393-395 / 397-398	100%	2,652	1,867
5005	General 389-391 / 393-395 / 397-398	5005 General 389-391 / 393-395 / 397-398	100%	1,255,819	279,776
5006	General 389-391 / 393-395 / 397-398	5006 General 389-391 / 393-395 / 397-398	100%	1,789,488	672,983
5014	General 389-391 / 393-395 / 397-398	5014 General 389-391 / 393-395 / 397-398	100%	444,308	144,006
5121	General 389-391 / 393-395 / 397-398	5121 General 389-391 / 393-395 / 397-398	100%	2,172,374	167,874
5143	General 389-391 / 393-395 / 397-398	5143 General 389-391 / 393-395 / 397-398	100%	554,891	244,425
5147	General 389-391 / 393-395 / 397-398	5147 General 389-391 / 393-395 / 397-398	100%	27,903	8,352
7001	General 389-391 / 393-395 / 397-398	7001 General 389-391 / 393-395 / 397-398	100%	82,869	(32,637)
7006	General 389-391 / 393-395 / 397-398	7006 General 389-391 / 393-395 / 397-398	100%	956,282	578,399
7126	General 389-391 / 393-395 / 397-398	7126 General 389-391 / 393-395 / 397-398	100%	1,472,344	892,835
7131	General 389-391 / 393-395 / 397-398	7131 General 389-391 / 393-395 / 397-398	100%	1,521,044	244,023
7139	General 389-391 / 393-395 / 397-398	7139 General 389-391 / 393-395 / 397-398	100%	(1)	16
4140	Hydro 331-336	4140 Hydro 331-336	100%	398,828	163,926
4148	Hydro 331-336	4148 Hydro 331-336	100%	2,489,387	1,670,693
4152	Hydro 331-336	4152 Hydro 331-336	100%	6,685,630	4,180,654
4171	Hydro 331-336	4171 Hydro 331-336	100%	1,706,618	1,257,722
5005	Hydro 331-336	5005 Hydro 331-336	100%	292,831	161,057 Inadvertently excluded
4149	Other Elec Production / Turbines 340-346	4149 Other Elec Production / Turbines 340-346	100%	412,109	159,841
4149	Software 303	4149 Software 303	100%	1,463	1,098
5005	Software 303	5005 Software 303	100%	3,871,028	2,390,666
5006	Software 303	5006 Software 303	100%	2,205,214	874,369
5014	Software 303	5014 Software 303	100%	6,267	9,908
5143	Software 303	5143 Software 303	100%	5,138,407	2,272,458
5147	Software 303	5147 Software 303	100%	219,339	70,705
5151	Software 303	5151 Software 303	100%	382,050	55,809
4116	Thermal 311-316	4116 Thermal 311-316	100%	3,673,993	957,072
4149	Thermal 311-316	4149 Thermal 311-316	100%	1,023,152	493,883
4172	Thermal 311-316	4172 Thermal 311-316	100%	2,557,275	891,810
4182	Thermal 311-316	4182 Thermal 311-316	100%	478,213	135,461
4116	Transportation and Tools 392 / 396	4116 Transportation and Tools 392 / 396	100%	5,276	482
7000	Transportation and Tools 392 / 396	7000 Transportation and Tools 392 / 396	100%	2,959,450	1,047,938
				82,569,007	35,776,126
		Inadvertently excluded		3,488,063	851,743
		Total		79,080,943	34,924,383 Threshold Projects WA E

Note: After revenue requirement was finalized for Washington Electric Operations, the Company determined that it inadvertently excluded 7 ER's that were not included in their native categories. For example an ER 5014 that is included in several functional groups such as transmission and distribution. This further understates the need that the Company has included in this rebuttal case, and would increase revenue requirement by approximately \$406,000 for Washington Electric Operations.

WA G Underground Storage

Erval	Depreciation category	Erval + Depr Cat	Percent in Total	AMA - Full Year	Workpaper Reference
	7201 Gas Underground Storage 350-357	7201 Gas Underground Storage 350-357	100% 745,726 745,726	507,365	-
					Threshold Projects WA G

WA G Natural Gas Distribution

Erval	Depreciation category	Erval + Depr Cat	Percent incl	Total	AMA - Full Year	Workpaper Reference
3005	Gas Distribution 374-387	3005 Gas Distribution 374-387	100%	2,551,703	1,103,484	
3008	Gas Distribution 374-387	3008 Gas Distribution 374-387	100%	8,323,903	3,008,139	
				10,875,607	4,111,623	Threshold Projects WA G

WA G General Software Transp

Erval	Depreciation category	Erval + Depr Cat	Percent	Total	AMA - Full Year	Workpaper Reference
5005	Software 303	5005 Software 303	100%	1,161,918	715,971	
5005	General 389-391 / 393-395 / 397-398	5005 General 389-391 / 393-395 / 397-398	100%	465,524	133,425	
5006	General 389-391 / 393-395 / 397-398	5006 General 389-391 / 393-395 / 397-398	100%	501,738	189,678	
5006	Software 303	5006 Software 303	100%	610,846	245,081	
5014	General 389-391 / 393-395 / 397-398	5014 General 389-391 / 393-395 / 397-398	100%	132,424	42,855	
5014	Software 303	5014 Software 303	100%	2,443	3,221	
5121	General 389-391 / 393-395 / 397-398	5121 General 389-391 / 393-395 / 397-398	100%	649,768	50,028	
5143	Software 303	5143 Software 303	100%	1,537,915	680,142	
5143	General 389-391 / 393-395 / 397-398	5143 General 389-391 / 393-395 / 397-398	100%	166,078	73,156	
5147	Software 303	5147 Software 303	100%	65,648	21,162	
5147	General 389-391 / 393-395 / 397-398	5147 General 389-391 / 393-395 / 397-398	100%	8,351	2,500	
5151	Software 303	5151 Software 303	100%	114,347	16,703	
7000	General 389-391 / 393-395 / 397-398	7000 General 389-391 / 393-395 / 397-398	100%	21,232	5,308	
7000	Transportation and Tools 392 / 396	7000 Transportation and Tools 392 / 396	100%	532,678	161,863	
7001	General 389-391 / 393-395 / 397-398	7001 General 389-391 / 393-395 / 397-398	100%	23,742	(10,356)	
7006	General 389-391 / 393-395 / 397-398	7006 General 389-391 / 393-395 / 397-398	100%	517,760	240,308	
7126	General 389-391 / 393-395 / 397-398	7126 General 389-391 / 393-395 / 397-398	100%	440,330	267,207	
7131	General 389-391 / 393-395 / 397-398	7131 General 389-391 / 393-395 / 397-398	100%	455,246	73,036	
7132	General 389-391 / 393-395 / 397-398	7132 General 389-391 / 393-395 / 397-398	100%	1,937,260	1,835,907	
				9,345,250	4,747,196	Threshold Projects WA G

WA G Total

Erval	Depreciation category	Erval + Depr Cat	Percent included in Rate Case	Total	AMA - Full Year	Workpaper Reference
3005	Gas Distribution 374-387	3005 Gas Distribution 374-387	100%	2,551,703	1,103,484	
3008	Gas Distribution 374-387	3008 Gas Distribution 374-387	100%	8,323,903	3,008,139	
3237	Gas Distribution 374-387	3237 Gas Distribution 374-387	100%	-	-	
5005	Software 303	5005 Software 303	100%	1,161,918	715,971	
5005	General 389-391 / 393-395 / 397-398	5005 General 389-391 / 393-395 / 397-398	100%	465,524	133,425	
5006	General 389-391 / 393-395 / 397-398	5006 General 389-391 / 393-395 / 397-398	100%	501,738	189,678	
5006	Software 303	5006 Software 303	100%	610,846	245,081	
5014	General 389-391 / 393-395 / 397-398	5014 General 389-391 / 393-395 / 397-398	100%	132,424	42,855	
5014	Software 303	5014 Software 303	100%	2,443	3,221	
5121	General 389-391 / 393-395 / 397-398	5121 General 389-391 / 393-395 / 397-398	100%	649,768	50,028	
5143	Software 303	5143 Software 303	100%	1,537,915	680,142	
5143	General 389-391 / 393-395 / 397-398	5143 General 389-391 / 393-395 / 397-398	100%	166,078	73,156	
5147	Software 303	5147 Software 303	100%	65,648	21,162	
5147	General 389-391 / 393-395 / 397-398	5147 General 389-391 / 393-395 / 397-398	100%	8,351	2,500	
5151	Software 303	5151 Software 303	100%	114,347	16,703	
7000	General 389-391 / 393-395 / 397-398	7000 General 389-391 / 393-395 / 397-398	100%	21,232	5,308	
7000	Transportation and Tools 392 / 396	7000 Transportation and Tools 392 / 396	100%	532,678	161,863	
7001	General 389-391 / 393-395 / 397-398	7001 General 389-391 / 393-395 / 397-398	100%	23,742	(10,356)	
7006	General 389-391 / 393-395 / 397-398	7006 General 389-391 / 393-395 / 397-398	100%	517,760	240,308	
7126	General 389-391 / 393-395 / 397-398	7126 General 389-391 / 393-395 / 397-398	100%	440,330	267,207	
7131	General 389-391 / 393-395 / 397-398	7131 General 389-391 / 393-395 / 397-398	100%	455,246	73,036	
7132	General 389-391 / 393-395 / 397-398	7132 General 389-391 / 393-395 / 397-398	100%	1,937,260	1,835,907	
7201	Gas Underground Storage 350-357	7201 Gas Underground Storage 350-357	100%	745,726	507,365	
				20,966,582	9,366,184	Threshold Projects WA G
				20,966,582	9,366,184	