

AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS  
(000'S OF DOLLARS)  
TWELVE MONTHS ENDED DECEMBER 31, 2019

| Line<br>No.                    | DESCRIPTION                         | Pro Forma<br>2020 Large<br>& Distinct<br>E-CAP2 |
|--------------------------------|-------------------------------------|---|
|                                | Adjustment Number                   | 3.12  |
|                                | Workpaper Reference                 | E-CAP2  |
| REVENUES                       |                                     |   |
| 1                              | Total General Business              | \$0   |
| 2                              | Interdepartmental Sales             | -   |
| 3                              | Sales for Resale                    | -   |
| 4                              | Total Sales of Electricity          | -   |
| 5                              | Other Revenue                       | -   |
| 6                              | Total Electric Revenue              | -   |
| EXPENSES                       |                                     |   |
| Production and Transmission    |                                     |   |
| 7                              | Operating Expenses                  | -   |
| 8                              | Purchased Power                     | -   |
| 9                              | Depreciation/Amortization           | 227   |
| 10                             | Regulatory Amortization             | -   |
| 11                             | Taxes                               | -   |
| 12                             | Total Production & Transmission     | 227   |
| Distribution                   |                                     |   |
| 13                             | Operating Expenses                  | -   |
| 14                             | Depreciation/Amortization           | 34  |
| 15                             | Taxes                               | -   |
| 16                             | Total Distribution                  | 34  |
| 17                             | Customer Accounting                 | -   |
| 18                             | Customer Service & Information      | -   |
| 19                             | Sales Expenses                      | -   |
| Administrative & General       |                                     |   |
| 20                             | Operating Expenses                  | -   |
| 21                             | Depreciation/Amortization           | 194   |
| 22                             | Regulatory Deferrals/Amortization   | -   |
| 23                             | Taxes                               | -   |
| 24                             | Total Admin. & General              | 194   |
| 25                             | Total Electric Expenses             | 455   |
| 26                             | OPERATING INCOME BEFORE FIT         | (455)   |
| FEDERAL INCOME TAX             |                                     |   |
| 27                             | Current Accrual                     | (95)  |
| 28                             | Debt Interest                       | (121)   |
| 29                             | Deferred Income Taxes               | -   |
| 30                             | Amortized ITC - Noxon               | -   |
| 31                             | NET OPERATING INCOME                | (\$238)   |
| RATE BASE                      |                                     |   |
| PLANT IN SERVICE               |                                     |   |
| 32                             | Intangible                          | \$890   |
| 33                             | Production                          | 893   |
| 34                             | Transmission                        | 11,460  |
| 35                             | Distribution                        | 1,395   |
| 36                             | General                             | 995   |
| 37                             | Total Plant in Service              | 15,633  |
| ACCUMULATED DEPRECIATION/AMORT |                                     |   |
| 38                             | Intangible                          | (27)  |
| 39                             | Production                          | 2,659   |
| 40                             | Transmission                        | 2,685   |
| 41                             | Distribution                        | 1,366   |
| 42                             | General                             | 1,701   |
| 43                             | Total Accumulated Depreciation      | 8,385   |
| 44                             | NET PLANT                           | 24,018  |
| 45                             | DEFERRED TAXES                      | (710)   |
| 46                             | Net Plant After DFIT                | 23,308  |
| 47                             | DEFERRED DEBITS AND CREDITS & OTHER | -   |
| 48                             | WORKING CAPITAL                     | -   |
| 49                             | TOTAL RATE BASE                     | \$23,308  |

AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS - ADJUST NET PLANT AMA TO EOP  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

| DESCRIPTION                                  | Adjustment 3.12 - Large Distinct Projects                    |                         |              | 12.31.2020 EOP<br>Adjustment 3.12 Large<br>Distinct Projects |
|--|--|-------------------------|--------------|--|
|  | 2020 Retirements<br>on Plant-In-<br>Service at<br>12/31/2019 | 2020 Plant<br>Additions | 2020 Offsets |  |
|  | <b>OFFSETS</b>   |                         |              |  |
| EXPENSES                                     |  |                         |              |  |
| Intangible                                   | 0  | 178                     | -            | 178  |
| Production                                   | (68)   | 79                      | -            | 11   |
| Transmission                                 | (77)   | 293                     | -            | 216  |
| Distribution                                 | (34)   | 68                      | -            | 34   |
| General                                      | (89)   | 105                     | -            | 16   |
| Total Electric Expenses                      | (268)  | 723                     | -            | 455  |
| RATE BASE                                    |  |                         |              |  |
| PLANT IN SERVICE                             |  |                         |              |  |
| Intangible                                   | 0  | 890                     | -            | 890  |
| Production                                   | (2,706)  | 3,599                   | -            | 893  |
| Transmission                                 | (2,767)  | 14,227                  | -            | 11,460   |
| Distribution                                 | (1,369)  | 2,764                   | -            | 1,395  |
| General                                      | (1,765)  | 2,760                   | -            | 995  |
| Total Plant in Service                       | (8,607)  | 24,240                  | -            | 15,633   |
| ACCUMULATED DEPRECIATION/AMORT               |  |                         |              |  |
| Intangible                                   | 0  | (27)                    | -            | (27)   |
| Production                                   | 2,706  | (47)                    | -            | 2,659  |
| Transmission                                 | 2,767  | (82)                    | -            | 2,685  |
| Distribution                                 | 1,369  | (3)                     | -            | 1,366  |
| General                                      | 1,765  | (64)                    | -            | 1,701  |
| Total Accumulated Depreciation               | 8,607  | (223)                   | -            | 8,385  |
| NET PLANT                                    | -  | 24,018                  | -            | 24,018   |
| DEFERRED TAXES                               | -  | (710)                   | -            | (710)  |
| Net Plant After DFIT                         | -  | 23,308                  | -            | 23,308   |
| <b>Additional Detail for Cost of Service</b> |  |                         |              |  |
| Depreciation Expense                         |  |                         |              |  |
| Steam  | (55)   | 0                       | -            | (55)   |
| Hydro  | (13)   | 79                      | -            | 66   |
| Other  | 0  | 0                       | -            | -  |
| Total Production Depreciation Expense        | (68)   | 79                      | -            | 11   |
| Plant in Service                             |  |                         |              |  |
| Steam  | (2,083)  | 0                       | -            | (2,083)  |
| Hydro  | (623)  | 3,599                   | -            | 2,976  |
| Other  | 0  | 0                       | -            | -  |
| Total Production Plant in Service            | (2,706)  | 3,599                   | -            | 893  |
| Accumulated Depreciation                     |  |                         |              |  |
| Steam  | 2,083  | 0                       | -            | 2,083  |
| Hydro  | 623  | (47)                    | -            | 576  |
| Other  | 0  | 0                       | -            | -  |
| Total Production Accumulated Depreciation    | 2,706  | (47)                    | -            | 2,659  |

**Pro Forma Adjustment Calculation - Washington Electric**  
**Test Year 12 Months Ended December 31, 2019**  
**Rate base Adjustment to 12/31/20 EOP**  
**In thousands ('000s)**

| Tax Rate              | 1st Year Rate |
|-----------------------|---------------|
| P/T/D                 | 3.750%        |
| GP                    | 14.28%        |
| Transport. & Hardware | 20.00%        |
| Software              | 33.33%        |

| Description           | EOP Cost      | AMA Cost     | Book Rate [1] | Estimated Annual Depreciation Expense | A/D 12.31.20 | Repairs Deduction Rate [2] | Tax Depreciation 2020 |                  |              | ADFIT 12.31.20 | Retirements    | Reduction in Expense |
|-----------------------|---------------|--------------|---------------|---------------------------------------|--------------|----------------------------|-----------------------|------------------|--------------|----------------|----------------|----------------------|
|                       |               |              |               |                                       |              |                            | Repairs Deduction     | Tax Depreciation | 2020 Total   |                |                |                      |
| Generation            |               |              |               |                                       |              |                            |                       |                  |              |                |                |                      |
| Steam/Thermal         | -             | -            | 2.96%         | -                                     | -            | 7%                         | -                     | -                | -            | -              | (2,083)        | (55)                 |
| Hydro                 | 3,599         | 2,138        | 2.20%         | 79                                    | 47           | 7%                         | 252                   | 126              | 378          | (69)           | (623)          | (13)                 |
| Other                 | -             | -            | 3.56%         | -                                     | -            | 7%                         | -                     | -                | -            | -              | -              | -                    |
| Subtotal              | 3,599         | 2,138        |               | 79                                    | 47           |                            | 252                   | 126              | 378          | (69)           | (2,706)        | (68)                 |
| Transmission          | 14,227        | 3,981        | 2.06%         | 293                                   | 82           | 10%                        | 1,422.73              | 480              | 1,903        | (382)          | (2,767)        | (77)                 |
| Distribution          |               |              |               |                                       |              |                            |                       |                  |              |                |                |                      |
| Direct                | 2,764         | 115          | 2.45%         | 68                                    | 3            | 20%                        | 553                   | 83               | 636          | (133)          | (1,369)        | (34)                 |
| AA                    | -             | -            | 2.45%         | -                                     | -            | 20%                        | -                     | -                | -            | -              | -              | -                    |
| AN                    | -             | -            | 2.69%         | -                                     | -            | 20%                        | -                     | -                | -            | -              | -              | -                    |
| Subtotal              | 2,764         | 115          |               | 68                                    | 3            |                            | 553                   | 83               | 636          | (133)          | (1,369)        | (34)                 |
| General Plant         | 2,760         | 1,678        | 3.79%         | 105                                   | 64           | 0%                         | -                     | 394              | 394          | (69)           | (1,765)        | (89)                 |
| Transportation        | -             | -            | 5.42%         | -                                     | -            | 0%                         | -                     | -                | -            | -              | -              | -                    |
| Hardware              | -             | -            | 20.00%        | -                                     | -            | 0%                         | -                     | -                | -            | -              | -              | -                    |
| Subtotal              | 2,760         | 1,678        |               | 105                                   | 64           |                            | -                     | 394              | 394          | (69)           | (1,765)        | (89)                 |
| Software              | 890           | 135          | 20.00%        | 178                                   | 27           | 0%                         | -                     | 297              | 297          | (57)           | -              | -                    |
|                       | 890           | 135          |               | 178                                   | 27           |                            | -                     | 297              | 297          | (57)           | -              | -                    |
| <b>Electric Total</b> | <b>24,240</b> | <b>8,047</b> |               | <b>723</b>                            | <b>223</b>   |                            | <b>2,227</b>          | <b>1,380</b>     | <b>3,607</b> | <b>(710)</b>   | <b>(8,607)</b> | <b>(268)</b>         |

[1] Book Rates from the Depreciation Study approved in Order 04 related to UE-180167 and UG-180168

[2] Electric repairs have historically been generation, transmission, and distribution related; this year's percentage is based off a 3-year average (2016 -2018) by function on a system basis as a percentage of additions.

**Pro Forma Adjustment Calculation - WA Electric**  
**Test Year Ended December 31, 2019**  
**Ratebase Adjustment to 12/31/20 EOP**  
In thousands ('000s)

| Description           | Depreciation Category                    | Washington - Electric |                     |
|-----------------------|--|-----------------------|---------------------|
|                       |  | EOP Cost              | AMA Cost            |
|                       |  | CAP20.2               | CAP20.2             |
| Generation            |  |                       |                     |
| Thermal               | Thermal 311-316                          | -                     | -                   |
| Hydro                 | Hydro 331-336                            | 3,599                 | 2,138               |
| Other                 | Other Elec Production / Turbines 340-346 | -                     | -                   |
| Subtotal              |  | <u>3,599</u>          | <u>2,138</u>        |
| Transmission          | Elec Transmission 350-359                | 14,227                | 3,981               |
| Subtotal              |  | <u>14,227</u>         | <u>3,981</u>        |
| Distribution          |  |                       |                     |
| Direct                | Elec Distribution 360-373                | 2,764                 | 115                 |
| AA                    |  | -                     | -                   |
| AN                    |  | -                     | -                   |
| Subtotal              |  | <u>2,764</u>          | <u>115</u>          |
| General Plant         | Facilities 390-391                       | 1,392                 | 855                 |
|                       | Specifically Allocated [1]               | 1,367                 | 823                 |
| Hardware              | Specifically Allocated [1]               | -                     | -                   |
| Subtotal              |  | <u>2,760</u>          | <u>1,678</u>        |
| Transport.            | Transportation and Tools 392 / 396       | -                     | -                   |
| Subtotal              |  | <u>-</u>              | <u>-</u>            |
| Software              | Specifically Allocated [1]               | 890                   | 135                 |
| Subtotal              |  | <u>890</u>            | <u>135</u>          |
| <b>Electric Total</b> |  | <b><u>24,240</u></b>  | <b><u>8,047</u></b> |
|                       |  | CAP 20                | CAP 20              |

[1] Specifically allocated based on 3 years (2017-2019) of historicals by BI (pivot table on an ER level to the right)

| ERval | BIval | Hardware | Software | General | Grand Total | EOP Total Cost | EOP Hardware | EOP Software | EOP General | AMA TotalCost | AMA Hardware | AMA Software | AMA General |
|-------|-------|----------|----------|---------|-------------|----------------|--------------|--------------|-------------|---------------|--------------|--------------|-------------|
| 2277  | YQ301 | 50.22%   | 46.56%   | 3.22%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 4164  | EG201 | 0.00%    | 0.00%    | 100.00% | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 4192  | 92E07 | 100.00%  | 0.00%    | 0.00%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5005  | 05P92 | 29.31%   | 37.10%   | 33.59%  | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5010  | 10W09 | 36.61%   | 41.30%   | 22.08%  | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5014  | 05P95 | 19.94%   | 77.28%   | 2.78%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5014  | 06P98 | 43.64%   | 1.31%    | 55.04%  | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5016  | 01N09 | 92.74%   | 7.26%    | 0.00%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5017  | 17W01 | 43.39%   | 56.44%   | 0.17%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5018  | 18W01 | 3.81%    | 96.19%   | 0.00%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5019  | 19W01 | 0.00%    | 100.00%  | 0.00%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5020  | 20P01 | 15.75%   | 0.90%    | 83.34%  | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5022  | 22P01 | 23.83%   | 50.45%   | 25.71%  | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5025  | 25P01 | 0.00%    | 0.00%    | 100.00% | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5026  | 26W01 | 1.55%    | 98.45%   | 0.00%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5028  | 28W01 | 0.15%    | 99.85%   | 0.00%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5029  | 29W01 | 3.17%    | 96.83%   | 0.00%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5030  | 30P01 | 0.00%    | 0.59%    | 99.41%  | 100.00%     | 1,189,544      | -            | 6,983        | 1,182,561   | 800,138       | -            | 4,696.73     | 795,441.55  |
| 5031  | 31W01 | 0.00%    | 100.00%  | 0.00%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5032  | 32P01 | 27.39%   | 68.25%   | 4.36%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5033  | 33C09 | 12.49%   | 1.89%    | 85.62%  | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5037  | 35N09 | 60.08%   | 0.00%    | 39.92%  | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5038  | 38X09 | 0.78%    | 99.22%   | 0.00%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5039  | 39E29 | 73.03%   | 7.69%    | 19.28%  | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5142  | 42P09 | 0.00%    | 0.00%    | 100.00% | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5147  | 47C08 | 0.00%    | 100.00%  | 0.00%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5151  | 51N09 | 0.26%    | 99.74%   | 0       | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5152  | 52N09 | 86.67%   | 13.33%   | 0.00%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5153  | 53N09 | 0.00%    | 0.00%    | 100.00% | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5155  | 55N09 | 61.76%   | 38.24%   | 0.00%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5156  | 56N09 | 0.00%    | 82.68%   | 17.32%  | 100.00%     | 1,067,791      | -            | 882,855      | 184,936     | 157,928       | -            | 130,575.54   | 27,352.32   |
| 7200  | XD101 | 0.00%    | 0.00%    | 100.00% | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 7060  | 19W09 | 0.00%    | 100.00%  | 0.00%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 7005  | 85J51 | 0.00%    | 0.00%    | 100.00% | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 7006  | 86J51 | 0.00%    | 0.00%    | 100.00% | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 2204  | LC903 | 0.00%    | 0.00%    | 100.00% | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 4164  | EG202 | 0.00%    | 0.00%    | 100.00% | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5027  | 27P01 | 0.00%    | 0.00%    | 100.00% | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5034  | 34C09 | 0.00%    | 0.00%    | 100.00% | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5035  | 35C09 | 0.00%    | 0.00%    | 100.00% | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 6110  | Y1303 | 0.00%    | 0.00%    | 100.00% | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 7141  | 19N09 | 0.00%    | 100.00%  | 0.00%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 7141  | 20N09 | 0.00%    | 100.00%  | 0.00%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 7141  | 41E55 | 0.00%    | 100.00%  | 0.00%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5032  | 32P02 | 0.00%    | 100.00%  | 0.00%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
| 5040  | 01C11 | 0.00%    | 100.00%  | 0.00%   | 100.00%     | -              | -            | -            | -           | -             | -            | -            | -           |
|       |       |          |          |         |             | 2,257,335      | -            | 889,838      | 1,367,497   | 958,066       | -            | 135,272      | 822,794     |

On an ER Level:

| Row Labels         | Sum of EOP Hardware | Sum of EOP Software | Sum of EOP General | Sum of EOP Total Cost | Sum of AMA Hardware | Sum of AMA Software | Sum of AMA General | Sum of AMA TotalCost |
|--------------------|---------------------|---------------------|--------------------|-----------------------|---------------------|---------------------|--------------------|----------------------|
| 2204               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 2277               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 4164               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 4192               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5005               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5010               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5014               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5016               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5017               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5018               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5019               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5020               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5022               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5025               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5026               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5027               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5028               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5029               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5030               | -                   | 6,983               | 1,182,561          | 1,189,544             | -                   | 4,697               | 795,442            | 800,138              |
| 5031               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5032               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5033               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5034               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5035               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5037               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5038               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5039               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5040               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5142               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5147               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5151               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5152               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5153               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5155               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 5156               | -                   | 882,855             | 184,936            | 1,067,791             | -                   | 130,576             | 27,352             | 157,928              |
| 6110               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 7005               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 7006               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 7060               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 7141               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| 7200               | -                   | -                   | -                  | -                     | -                   | -                   | -                  | -                    |
| <b>Grand Total</b> | -                   | <b>889,838</b>      | <b>1,367,497</b>   | <b>2,257,335</b>      | -                   | <b>135,272</b>      | <b>822,794</b>     | <b>958,066</b>       |

| Functional Group                               | Plant Retirements | Depreciation Rate | Depreciation Expense to Remove for Retirements | 2020 Retirements  |                  | 2020 Depreciation Expense to Remove |                  | Customer at the Center | Large Distinct Projects | Mandatory & Compliance | Programs          | Short-Lived Assets | Customer at the Center | Large Distinct Projects |
|--|-------------------|-------------------|--|-------------------|------------------|-------------------------------------|------------------|------------------------|-------------------------|------------------------|-------------------|--------------------|------------------------|-------------------------|
|  | 2020              |                   | 2020   | WA E              | WA G             | WA E                                | WA G             |                        | WA E - 2020 Retirements |                        |                   |                    |                        | WA G -                  |
| Thermal 311-316*                               | 3,174,042         | 2.62%             | (83,142)                                       | 2,083,441         | -                | (54,575)                            | -                | -                      | 2,083,441               | -                      | -                 | -                  | -                      | -                       |
| Hydro 331-336                                  | 1,771,168         | 2.14%             | (37,973)                                       | 1,162,595         | -                | (24,926)                            | -                | -                      | 622,847                 | 352,737                | 187,010           | -                  | -                      | -                       |
| Other Elec Production / Turbines 340-346       | 387,772           | 3.56%             | (13,803)                                       | 254,533           | -                | (9,060)                             | -                | -                      | -                       | -                      | 254,533           | -                  | -                      | -                       |
| Elec Transmission 350-359                      | 6,200,624         | 2.08%             | (129,249)                                      | 4,070,090         | -                | (84,839)                            | -                | -                      | 1,020,882               | 2,221,385              | 827,823           | -                  | -                      | -                       |
| Transmission for 2020 Storm Est. **            | 2,660,512         | 2.08%             | (55,457)                                       | 1,746,360         | -                | (36,402)                            | -                | -                      | 1,746,360               | -                      | -                 | -                  | -                      | -                       |
| Subtotal Elec Transmission 350-359             | 8,861,136         |                   | (184,705)                                      | 5,816,450         | -                | (121,241)                           | -                | -                      | 2,767,242               | 2,221,385              | 827,823           | -                  | -                      | -                       |
| Elec Distribution 360-373                      | 7,884,780         | 2.50%             | (197,222)                                      | 5,607,199         | -                | (140,253)                           | -                | -                      | 386,259                 | 538,494                | 4,682,446         | -                  | -                      | -                       |
| Distribution for 2020 Storm Est. **            | 1,381,880         | 2.50%             | (34,565)                                       | 982,713           | -                | (24,581)                            | -                | -                      | 982,713                 | -                      | -                 | -                  | -                      | -                       |
| Subtotal Elec Distribution 360-373             | 9,266,660         |                   | (231,787)                                      | 6,589,912         | -                | (164,834)                           | -                | -                      | 1,368,972               | 538,494                | 4,682,446         | -                  | -                      | -                       |
| Gas Distribution 374-387                       | 5,403,752         | 2.50%             | (135,164)                                      | -                 | 3,111,056        | -                                   | (77,817)         | -                      | -                       | -                      | -                 | -                  | -                      | 676,866                 |
| Gas Underground Storage 350-357                | 91,627            | 1.03%             | (948)  | -                 | 60,096           | -                                   | (622)            | -                      | -                       | -                      | -                 | -                  | -                      | 60,096                  |
| Software 303                                   | 17,597,774        | actual used       | (793,848)                                      | 8,398,749         | 2,369,789        | (379,751)                           | (119,073)        | 7,060,387              | -                       | -                      | -                 | 1,338,362          | 1,992,157              | -                       |
| General  | 25,220,642        | actual used       | (1,404,995)                                    | 13,759,288        | 2,886,755        | (736,716)                           | (167,731)        | -                      | 1,607,935               | -                      | 4,721,178         | 7,430,175          | -                      | 363,647                 |
| Facilities 390-391                             | 581,878           | 2.00%             | (11,638)                                       | 284,143           | 86,647           | (5,683)                             | (1,733)          | -                      | 156,597                 | -                      | 127,546           | -                  | -                      | 47,753                  |
| Transportation and Tools 392 / 396             | 759,748           | 2.00%             | (15,195)                                       | 371,000           | 113,134          | (7,420)                             | (2,263)          | -                      | -                       | -                      | 371,000           | -                  | -                      | -                       |
| Plant/AD/Depreciation Expense Retirements (j)  | 73,116,199        |                   | (2,913,199)                                    | <b>38,720,111</b> | <b>8,627,478</b> | <b>(1,504,204)</b>                  | <b>(369,238)</b> | <b>7,060,387</b>       | <b>8,607,034</b>        | <b>3,112,616</b>       | <b>11,171,538</b> | <b>8,768,536</b>   | <b>1,992,157</b>       | <b>1,148,362</b>        |
| Plant/AD/Depreciation Expense Retirements (j)  | 71,996,577        |                   | (2,894,143)                                    |                   |                  |                                     |                  |                        | <b>CAP 20</b>           |                        |                   |                    |                        | <b>CAP 20</b>           |
| Variance - due to software and general - no im | 1,119,622         |                   | (19,055)                                       |                   |                  |                                     |                  |                        |                         |                        |                   |                    |                        |                         |

\*The Company included 2020 estimated Thermal retirements under large distinct projects (eventhough there are no Thermal large distinct projects in the 2020 pro forma) to be conservative and include additional offsets in this case.

\*\*Due to not having historical cost estimates, the Company estimated a 50% factor for evaluating the retirements associated with the 2020 Labor Day Storm, including the Chelan-Stratford transmission line.

| Allocated by Adjustment                       |                        |                  |                    |  |                         |                        |                  |                    |  |                         |                        |                    |                  |
|---|------------------------|------------------|--------------------|--|-------------------------|------------------------|------------------|--------------------|--|-------------------------|------------------------|--------------------|------------------|
| Functional Group                              | Mandatory & Compliance | Programs         | Short-Lived Assets | Customer at the Center                     | Large Distinct Projects | Mandatory & Compliance | Programs         | Short-Lived Assets | Customer at the Center                     | Large Distinct Projects | Mandatory & Compliance | Short-Lived Assets |                  |
|   | 2020 Retirements       |                  |                    | WA E - 2020 Depreciation Expense to Remove |                         |                        |                  |                    | WA G - 2020 Depreciation Expense to Remove |                         |                        |                    |                  |
| Thermal 311-316*                              | -                      | -                | -                  | -  | (54,575)                | -                      | -                | -                  | -  | -                       | -                      | -                  |                  |
| Hydro 331-336                                 | -                      | -                | -                  | -  | (13,354)                | (7,563)                | (4,009)          | -                  | -  | -                       | -                      | -                  |                  |
| Other Elec Production / Turbines 340-346      | -                      | -                | -                  | -  | -                       | -                      | (9,060)          | -                  | -  | -                       | -                      | -                  |                  |
| Elec Transmission 350-359                     | -                      | -                | -                  | -  | (21,280)                | (46,304)               | (17,256)         | -                  | -  | -                       | -                      | -                  |                  |
| Transmission for 2020 Storm Est. **           | -                      | -                | -                  | -  | (55,457)                | -                      | -                | -                  | -  | -                       | -                      | -                  |                  |
| Subtotal Elec Transmission 350-359            | -                      | -                | -                  | -  | (76,737)                | (46,304)               | (17,256)         | -                  | -  | -                       | -                      | -                  |                  |
| Elec Distribution 360-373                     | -                      | -                | -                  | -  | (9,661)                 | (13,469)               | (117,122)        | -                  | -  | -                       | -                      | -                  |                  |
| Distribution for 2020 Storm Est. **           | -                      | -                | -                  | -  | (24,581)                | -                      | -                | -                  | -  | -                       | -                      | -                  |                  |
| Subtotal Elec Distribution 360-373            | -                      | -                | -                  | -  | (34,242)                | (13,469)               | (117,122)        | -                  | -  | -                       | -                      | -                  |                  |
| Gas Distribution 374-387                      | 1,872,834              | 561,356          | -                  | -  | -                       | -                      | -                | -                  | -  | (16,930)                | (46,845)               | (14,041)           |                  |
| Gas Underground Storage 350-357               | -                      | -                | -                  | -  | -                       | -                      | -                | -                  | -  | (622)                   | -                      | -                  |                  |
| Software 303                                  | -                      | -                | 377,632            | (319,237)                                  | -                       | -                      | -                | (60,514)           | (100,098)                                  | -                       | -                      | (18,975)           |                  |
| General                                       | -                      | 847,512          | 1,675,597          | -  | (86,094)                | -                      | (252,787)        | (397,835)          | -  | (21,129)                | -                      | (49,244)           |                  |
| Facilities 390-391                            | -                      | 38,894           | -                  | -  | (3,132)                 | -                      | (2,551)          | -                  | -  | (955)                   | -                      | (778)              |                  |
| Transportation and Tools 392 / 396            | -                      | 113,134          | -                  | -  | -                       | -                      | (7,420)          | -                  | -  | -                       | -                      | (2,263)            |                  |
| Plant/AD/Depreciation Expense Retirements (j) | <b>1,872,834</b>       | <b>1,560,896</b> | <b>2,053,228</b>   | <b>(319,237)</b>                           | <b>(268,133)</b>        | <b>(67,335)</b>        | <b>(410,205)</b> | <b>(458,349)</b>   | <b>(100,098)</b>                           | <b>(39,637)</b>         | <b>(46,845)</b>        | <b>(66,325)</b>    | <b>(116,333)</b> |

CAP 20

CAP 20

Plant/AD/Depreciation Expense Retirements (j)

Variance - due to software and general - no im

\*The Company included 2020 estimated Thern

\*\*Due to not having historical cost estimates, 1

| Column Labels                            |                        |                         |                        |               |                    |                        |                         |                        |               |                    | Total Sum of WA - E Allocated Total 2020 Forecasted EOP TTP | Total Sum of WA - G Allocated Total 2020 Forecasted EOP TTP |
|--|------------------------|-------------------------|------------------------|---------------|--------------------|------------------------|-------------------------|------------------------|---------------|--------------------|---|---|
| Row Labels                               | Customer at the Center | Large Distinct Projects | Mandatory & Compliance | Programs      | Short-Lived Assets | Customer at the Center | Large Distinct Projects | Mandatory & Compliance | Programs      | Short-Lived Assets |   |   |
| Elec Distribution 360-373                | 0.00%                  | 6.89%                   | 9.60%                  | 83.51%        | 0.00%              | #DIV/0!                | #DIV/0!                 | #DIV/0!                | #DIV/0!       | #DIV/0!            | 100.00%   | #DIV/0!   |
| Elec Transmission 350-359                | 0.00%                  | 25.08%                  | 54.58%                 | 20.34%        | 0.00%              | #DIV/0!                | #DIV/0!                 | #DIV/0!                | #DIV/0!       | #DIV/0!            | 100.00%   | #DIV/0!   |
| Facilities 390-391                       | 0.00%                  | 55.11%                  | 0.00%                  | 44.89%        | 0.00%              | 0.00%                  | 55.11%                  | 0.00%                  | 44.89%        | 0.00%              | 100.00%   | 100.00%   |
| Gas Distribution 374-387                 | #DIV/0!                | #DIV/0!                 | #DIV/0!                | #DIV/0!       | #DIV/0!            | 0.00%                  | 21.76%                  | 60.20%                 | 18.04%        | 0.00%              | #DIV/0!   | 100.00%   |
| Gas Underground Storage 350-357          | #DIV/0!                | #DIV/0!                 | #DIV/0!                | #DIV/0!       | #DIV/0!            | 0.00%                  | 100.00%                 | 0.00%                  | 0.00%         | 0.00%              | #DIV/0!   | 100.00%   |
| General                                  | 0.00%                  | 11.69%                  | 0.00%                  | 34.31%        | 54.00%             | 0.00%                  | 12.60%                  | 0.00%                  | 29.36%        | 58.04%             | 100.00%   | 100.00%   |
| Hydro 331-336                            | 0.00%                  | 53.57%                  | 30.34%                 | 16.09%        | 0.00%              | #DIV/0!                | #DIV/0!                 | #DIV/0!                | #DIV/0!       | #DIV/0!            | 100.00%   | #DIV/0!   |
| Other Elec Production / Turbines 340-346 | 0.00%                  | 0.00%                   | 0.00%                  | 100.00%       | 0.00%              | #DIV/0!                | #DIV/0!                 | #DIV/0!                | #DIV/0!       | #DIV/0!            | 100.00%   | #DIV/0!   |
| Software 303                             | 84.06%                 | 0.00%                   | 0.00%                  | 0.00%         | 15.94%             | 84.06%                 | 0.00%                   | 0.00%                  | 0.00%         | 15.94%             | 100.00%   | 100.00%   |
| Transportation and Tools 392 / 396       | 0.00%                  | 0.00%                   | 0.00%                  | 100.00%       | 0.00%              | 0.00%                  | 0.00%                   | 100.00%                | 0.00%         | 0.00%              | 100.00%   | 100.00%   |
| <b>Grand Total</b>                       | <b>7.55%</b>           | <b>16.98%</b>           | <b>25.81%</b>          | <b>40.93%</b> | <b>8.74%</b>       | <b>9.43%</b>           | <b>20.81%</b>           | <b>37.93%</b>          | <b>20.95%</b> | <b>10.89%</b>      | <b>100.00%</b>  | <b>100.00%</b>  |