









**Depreciable Life to 2027****Balance at 12/31/2019**

		65.35%	34.65%
	<b>System</b>	<b>WA</b>	<b>ID</b>
Generation Decommissioning & Retirement Cost	13,777,539	9,003,622	4,773,917
Generation Asset Retirement Obligation	37,568,654	24,551,115	13,017,539
	<u>51,346,193</u>	<u>33,554,737</u>	<u>17,791,456</u>

**Depreciable Life to 2025****Balance at 12/31/2019**

		65.35%	34.65%
	<b>System</b>	<b>WA</b>	<b>ID</b>
Generation Decommissioning & Retirement Cost	12,969,512	8,475,576	4,493,936
Generation Asset Retirement Obligation	37,568,654	24,551,115	13,017,539
	<u>50,538,166</u>	<u>33,026,691</u>	<u>17,511,475</u>

**Depreciable Life to 2025****Balance at 12/31/2019**

		65.39%	34.61%
	<b>System</b>	<b>WA</b>	<b>ID</b>
Generation Decommissioning & Retirement Cost	12,969,512	8,480,764	4,488,748
Generation Asset Retirement Obligation	37,568,654	24,566,143	13,002,511
	<u>50,538,166</u>	<u>33,046,907</u>	<u>17,491,259</u>

		24,566,143	
settlements		(1,208,839)	
settlements		(47,480.70)	
revised liability at 4/30/2020		23,309,823	

Generation Asset Retirement Obligation	38,133,593	24,935,556	8,630,196
		369,414	(4,372,315)

**REVISED TTP PER STEVE WENKE:**

Unit 4 Overhaul - CWIP at 12/31/2019, that will Transfer in 2020  
 Plant per Colstrip Spreadsheet (James Gall)  
 Plant for Environmental  
 Total Colstrip Capital

	<b>Plan 2020</b>	<b>Plan 2021</b>	<b>Plan 2022</b>	<b>Plan 2023</b>	<b>Plan 2024</b>	
	872,875					
	6,586,200	4,276,902	403,372	2,347,946	8,838,881	
	2,554,200	3,829,500	3,006,600	3,268,950	2,853,900	
	<u>10,013,275</u>	<u>8,106,402</u>	<u>3,409,972</u>	<u>5,616,896</u>	<u>11,692,781</u>	38,839,326

WA Share

65.64%      65.64%      65.64%

WA PF Capital for Colstrip

6,572,714      5,321,042      2,238,306

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#### Additions

Existing Deprec Rates		202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206	202207	
4.15%	3W	311000	(10,539)	10,163	4,109	5,197	31,998	47,997	47,997	43,997	43,997	35,998	31,998	78,874	12,664	12,664	18,996	22,162	25,328	37,992	37,992	34,826	34,826	28,494	25,328	25,328	11,098	11,098	11,098	11,098	11,098	11,098	11,098
5.01%		312000	51,643	10,163	4,109	5,197	31,998	47,997	47,997	43,997	43,997	35,998	31,998	78,874	12,664	12,664	18,996	22,162	25,328	37,992	37,992	34,826	34,826	28,494	25,328	25,328	11,098	11,098	11,098	11,098	11,098	11,098	11,098
13.55%		313000	(1,368)	10,163	4,109	5,197	31,998	47,997	47,997	43,997	43,997	35,998	31,998	78,874	12,664	12,664	18,996	22,162	25,328	37,992	37,992	34,826	34,826	28,494	25,328	25,328	11,098	11,098	11,098	11,098	11,098	11,098	11,098
8.87%		314000	(69,018)	10,163	4,109	5,197	31,998	47,997	47,997	43,997	43,997	35,998	31,998	78,874	12,664	12,664	18,996	22,162	25,328	37,992	37,992	34,826	34,826	28,494	25,328	25,328	11,098	11,098	11,098	11,098	11,098	11,098	11,098
4.94%		315000	59,536	10,163	4,109	5,197	31,998	47,997	47,997	43,997	43,997	35,998	31,998	78,874	12,664	12,664	18,996	22,162	25,328	37,992	37,992	34,826	34,826	28,494	25,328	25,328	11,098	11,098	11,098	11,098	11,098	11,098	11,098
4.56%		316000	(15,612)	10,163	4,109	5,197	31,998	47,997	47,997	43,997	43,997	35,998	31,998	78,874	12,664	12,664	18,996	22,162	25,328	37,992	37,992	34,826	34,826	28,494	25,328	25,328	11,098	11,098	11,098	11,098	11,098	11,098	11,098
3.57%	4W	311000	36,479	18,306	14,017	28,523	57,632	86,449	86,449	79,245	79,245	64,836	57,632	142,062	22,810	22,810	34,214	39,917	45,619	68,429	68,429	62,726	62,726	51,321	45,619	45,619	19,989	19,989	19,989	19,989	19,989	19,989	19,989
5.95%		312000	(69,356)	18,306	14,017	28,523	57,632	86,449	86,449	79,245	79,245	64,836	57,632	142,062	22,810	22,810	34,214	39,917	45,619	68,429	68,429	62,726	62,726	51,321	45,619	45,619	19,989	19,989	19,989	19,989	19,989	19,989	19,989
13.55%		313000	(726)	18,306	14,017	28,523	57,632	86,449	86,449	79,245	79,245	64,836	57,632	142,062	22,810	22,810	34,214	39,917	45,619	68,429	68,429	62,726	62,726	51,321	45,619	45,619	19,989	19,989	19,989	19,989	19,989	19,989	19,989
9.00%		314000	(4,844)	18,306	14,017	28,523	57,632	86,449	86,449	79,245	79,245	64,836	57,632	142,062	22,810	22,810	34,214	39,917	45,619	68,429	68,429	62,726	62,726	51,321	45,619	45,619	19,989	19,989	19,989	19,989	19,989	19,989	19,989
5.18%		315000	41,101	18,307	14,018	28,524	57,632	86,449	86,449	79,245	79,245	64,836	57,632	142,062	22,810	22,810	34,214	39,917	45,619	68,429	68,429	62,726	62,726	51,321	45,619	45,619	19,989	19,989	19,989	19,989	19,989	19,989	19,989
4.93%		316000	(4,917)	18,306	14,017	28,523	57,632	86,449	86,449	79,245	79,245	64,836	57,632	142,062	22,810	22,810	34,214	39,917	45,619	68,429	68,429	62,726	62,726	51,321	45,619	45,619	19,989	19,989	19,989	19,989	19,989	19,989	19,989
Total		(7,622)	170,814	108,759	202,321	537,782	806,674	806,674	739,451	739,451	605,005	537,782	1,325,622	212,842	212,842	319,263	372,473	425,683	638,525	638,525	585,315	585,315	478,894	425,683	425,683	186,526	186,526	186,526	186,526	186,526	186,526	186,526	

#### Plant EOP

3W	311000	(10,539)	(20,376)	(16,267)	(11,069)	20,929	68,926	116,923	160,920	204,918	240,915	272,913	313,778	364,452	377,116	396,112	418,274	443,602	481,955	519,587	554,413	589,239	617,734	643,062	668,390	679,488	690,586	701,684	712,782	723,881	734,980	746,078	757,177
	312000	51,643	61,806	65,915	71,112	103,110	151,107	199,105	243,102	287,999	323,097	355,095	435,780	478,294	500,456	525,784	563,776	601,769	636,995	671,224	694,911	725,243	750,572	761,670	772,768	778,866	783,964	794,962	806,061	817,160	828,259	839,358	850,457
	313000	(1,368)	8,795	12,904	18,102	50,100	98,097	146,094	190,091	234,088	270,086	302,084	380,599	393,623	406,287	425,443	447,445	470,774	510,766	548,758	583,584	618,410	646,905	672,233	697,561	708,559	713,557	723,555	733,553	743,551	753,549	763,547	773,545
	314000	(69,018)	(58,855)	(54,746)	(49,549)	(17,550)	30,447	78,444	126,441	166,438	202,436	234,434	313,309	325,973	338,637	357,633	379,795	405,123	443,116	481,108	519,934	550,760	594,586	604,583	629,911	641,009	652,107	663,206	674,304	685,403	696,502	707,601	718,700
	315000	59,536	69,699	73,809	79,006	111,004	159,001	206,998	250,995	294,993	330,991	362,989	441,863	454,527	467,191	486,187	508,350	533,678	571,670	609,662	644,488	679,314	707,809	713,137	758,465	769,563	780,661	791,759	802,857	813,955	825,054	836,152	847,251
	316000	(15,612)	(6,499)	(1,340)	3,857	35,855	83,852	131,849	175,847	219,844	255,842	287,840	366,714	379,379	392,043	411,039	433,201	458,529	496,521	534,514	569,340	604,166	632,660	657,988	683,316	694,415	705,513	716,611	727,710	738,808	749,907	761,005	772,104
4W	311000	36,479	54,785	68,802	97,325	154,975	241,406	327,855	407,099	486,344	551,180	608,812	710,244	773,684	796,494	830,708	853,265	916,244	984,672	1,053,101	1,105,992	1,178,525	1,229,875	1,275,944	1,321,131	1,341,102	1,361,072	1,381,043	1,401,014	1,421,000	1,441,000	1,461,000	1,481,000
	312000	(69,356)	(51,051)	(37,034)	(8,511)	49,121	135,570	222,019	301,263	380,508	445,344	502,976	645,039	667,848	690,658	724,872	764,789	810,408	878,837	947,265	1,009,991	1,072,718	1,124,039	1,169,658	1,215,277	1,235,266	1,255,256	1,275,245	1,295,234	1,315,224	1,335,213	1,355,202	1,375,192
	313000	(726)	(17,579)	(31,598)	(62,119)	117,752	204,200	290,649	369,893	449,137	513,974	571,606	715,660	736,978	759,288	793,502	833,419	879,038	947,467	1,015,895	1,075,321	1,141,349	1,192,669	1,238,288	1,283,907	1,313,876	1,334,864	1,354,852	1,374,841	1,394,830	1,414,819	1,434,808	1,454,797
	314000	(4,844)	(8,484)	(18,461)	(27,478)	56,001	113,634	200,082	286,531	365,775	445,020	509,856	567,488	709,551	732,360	755,170	789,384	823,301	874,920	943,349	1,011,777	1,074,503	1,137,230	1,188,551	1,234,170	1,279,789	1,299,778	1,319,768	1,339,757	1,359,747	1,379,737	1,399,727	1,419,717
	315000	41,101	59,407	73,425	101,950	159,582	246,031	332,479	411,724	490,968	558,804	613,437	751,180	815,333	835,333	875,249	920,868	989,297	1,057,726	1,120,452	1,183,178	1,234,499	1,285,820	1,320,119	1,352,738	1,345,727	1,365,716	1,385,706	1,405,695	1,425,684	1,445,674	1,465,664	1,485,654
	316000	(4,917)	13,389	27,406	55,929	113,561	200,010	286,458	365,703	444,947	509,784	567,416	709,479	732,288	755,098	789,312	829,229	874,848	943,276	1,011,705	1,074,431	1,137,157	1,188,479	1,234,098	1,279,717	1,299,706	1,319,696	1,339,685	1,359,674	1,379,664	1,399,653	1,419,642	1,439,632
Total		(7,622)	163,192	271,951	474,272	1,012,055	1,818,729	2,625,403	3,364,854	4,104,305	4,709,310	5,247,092	6,572,714	6,785,556	6,998,397	7,317,660	7,690,133	8,115,816	8,754,341	9,392,866	9,978,181	10,563,496	11,042,389	11,468,073	11,893,756	12,080,282	12,266,807	12,453,333	12,639,858	12,826,384	13,012,909	13,199,434	

#### Depreciation Expense

3W	311000	(53)	(88)	(63)	(47)	17	155	321	488	632	770	888	1,079	1,274	1,281	1,336	1,407	1,489	1,598	1,730	1,856	1,976	2,085	2,178	2,266	2,329	2,367	2,405	2,444	2,482	2,521	2,559
	312000	108	237	267	286	364	531	731	923	1,107	1,274	1,416	1,647	1,838	1,891	1,957	2,043	2,142	2,274	2,430	2,585	2,730	2,862	2,978	3,080	3,157	3,203	3,249	3,296	3,342	3,388	3,435
	313000	(8)	42	122	175	385	837	1,378	1,898	2,394	2,846	3,298	3,855	4,372	4,515	4,694	4,926	5,194	5,552	5,981	6,392	6,785	7,142	7,466	7,732	7,938	8,063	8,188	8,313	8,439	8,564	8,689
	314000	(25)	(473)	(420)	(385)	(248)	48	402	743	1,068	1,363	1,615	2,025	2,363	2,457	2,574	2,726	2,901	3,135	3,416	3,685	3,943	4,177	4,376	4,568	4,688	4,802	4,916	5,030	5,144	5,258	5,372
	315000	123	266	295	315	391	556	753	945	1,124																						







2020 Additions	3.75%	7.22%	6.68%
2021 Additions		3.75%	7.22%
2022 Aditions			3.75%

	Plant Cost	Book Depreciation			Tax Depreciation			Book	Tax	ADFIT
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3			
2020 Additions	6,572,714	153,643	773,265	1,411,452	246,477	474,484	438,860	2,338,360	1,159,821	(247,493)
2021 Additions	5,321,042		447,795	1,218,312	-	199,539	384,126	1,666,107	583,665	(227,313)
2022 Aditions	2,238,306			598,774	-	-	83,936	598,774	83,936	(108,116)
	<u>14,132,062</u>	<u>153,643</u>	<u>1,221,060</u>	<u>3,228,538</u>	<u>246,477</u>	<u>674,023</u>	<u>906,923</u>	<u>4,603,241</u>	<u>1,827,423</u>	<u>(582,922)</u>