

**BEFORE THE**  
**WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND	)	
TRANSPORTATION COMMISSION	)	
	)	
Complainant,	)	DOCKETS UE-170485 and
	)	UG-170486 ( <i>Consolidated</i> )
	)	
v.	)	
	)	<b>ICNU-NWIGU RESPONSE TO</b>
AVISTA CORPORATION d/b/a	)	<b>BENCH REQUEST NO. 1</b>
AVISTA UTILITIES	)	
	)	<b>ATTACHMENT BENCH</b>
Respondent.	)	<b>REQUEST 01-3</b>
	)	
_____	)	

**CURRENTLY APPROVED DEPRECIATION RATES**

AVISTA CORPORATION

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2010

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual		Composite Remaining Life (9)=(6)/(7)	
						Amount (7)	Rate (8)=(7)/(4)		
<b>ELECTRIC PLANT</b>									
<b>Steam Production Plant</b>									
310.3	Removing Other Property Kettle Falls	SQUARE *	0	138,174.50	102,161	36,014	2,001	1.45	18.0
310.4	Easements, Permits Kettle Falls	SQUARE *	0	10,000.00	7,393	2,607	145	1.45	18.0
311	Structures and Improvements Kettle Falls	70-S1.5 *	(10)	21,315,323.55	17,938,912	5,509,944	322,766	1.51	17.1
	Colstrip 3 and Common	70-S1.5 *	(10)	50,516,933.72	38,168,152	17,400,475	788,447	1.56	22.1
	Colstrip 4	70-S1.5 *	(10)	49,688,109.24	34,741,047	19,893,873	832,044	1.68	23.9
	Total Account 311			121,500,366.51	90,846,111	42,804,292	1,943,257	1.60	22.0
311.1	Structures and Improvements - Landfill Kettle Falls	50-S3 *	0	3,640,093.42	1,869,207	1,770,886	101,626	2.79	17.4
312	Boiler Plant Equipment Kettle Falls	60-R1 *	(10)	41,358,059.22	32,203,534	13,290,331	796,369	1.93	16.7
	Colstrip 3 and Common	60-R1 *	(10)	76,878,225.48	52,651,773	31,914,275	1,485,133	1.93	21.5
	Colstrip 4	60-R1 *	(10)	50,136,356.66	29,501,075	25,648,917	1,101,277	2.20	23.3
	Total Account 312			168,372,641.36	114,356,382	70,853,523	3,382,779	2.01	20.9
314	Turbogenerators Kettle Falls	40-R0.5 *	(5)	13,308,186.93	9,766,718	4,206,878	282,296	2.12	14.9
	Colstrip 3 and Common	40-R0.5 *	(5)	18,668,655.13	9,494,826	10,107,262	520,099	2.79	19.4
	Colstrip 4	40-R0.5 *	(5)	16,304,242.97	7,335,549	9,783,906	468,814	2.88	20.9
	Total Account 314			48,281,085.03	26,597,093	24,098,046	1,271,209	2.63	19.0
315	Accessory Electric Equipment Kettle Falls	50-R3 *	0	10,837,723.31	8,067,494	2,770,229	168,992	1.56	16.4
	Colstrip 3 and Common	50-R3 *	0	9,389,493.95	5,982,553	3,406,941	182,222	1.73	21.0
	Colstrip 4	50-R3 *	0	6,706,342.53	3,822,531	2,883,812	125,858	1.88	22.9
	Total Account 315			26,933,559.79	17,872,578	9,060,982	457,072	1.70	19.8
316	Miscellaneous Power Plant Equipment Kettle Falls	53-R2 *	0	2,803,732.97	1,843,191	760,542	45,222	1.74	16.8
	Colstrip 3 and Common	53-R2 *	0	8,838,752.22	6,142,329	2,696,423	128,890	1.46	20.9
	Colstrip 4	53-R2 *	0	4,212,496.61	2,666,044	1,546,453	68,228	1.62	22.7
	Total Account 316			15,854,981.80	10,651,564	5,003,418	242,340	1.55	20.6
<b>Total Steam Production Plant</b>				384,530,902.41	262,302,489	153,629,768	7,400,429	1.92	

**Production Plant Composite Rate**  
Original Cost  $\Sigma(a) = 1,063,525,186$   
Annual Accrual  $\Sigma(b) = 23,811,310$   
 $\Sigma(b) / \Sigma(a) = 2.24\%$

AVISTA CORPORATION

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2010

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual		Composite Remaining Life (9)=(6)/(7)	
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<b>Hydro Production Plant</b>									
330.1	Asset Agreement - Settlement Little Falls	50-SQ	0	4,200,000.00	1,200,425	2,999,575	83,095	1.98	36.1
330.3	Removing Property of Others								
	Little Falls	100-R4 *	0	13,833.60	2,473	11,161	457	3.35	24.4
	Long Lake	100-R4 *	0	171,079.55	25,510	145,570	4,043	2.36	36.0
	Spokane Upper Falls	100-R4 *	0	63,563.76	11,849	51,715	2,328	3.66	22.2
	Nine Mile	100-R4 *	0	9,936.75	1,105	8,832	246	2.48	35.9
	Post Falls	100-R4 *	0	23,166.89	3,820	19,347	933	4.03	20.7
	Cabinet Gorge	100-R4 *	0	6,783,236.89	909,902	5,873,335	135,988	2.00	43.2
	Noxon Rapids	100-R4 *	0	29,413,621.64	3,579,808	25,833,814	529,362	1.80	48.8
	Total Account 330.3			36,478,239.08	4,534,467	31,943,774	673,357	1.85	47.4
330.31	Twin Creek Channel Restoration Cabinet Gorge	100-R4 *	0	242,033.02	16,492	225,541	3,694	1.53	61.1
330.4	Land Easements								
	Little Falls	75-R3 *	0	3,626.67	2,007	1,620	203	5.60	8.0
	Long Lake	75-R3 *	0	246,562.25	126,656	119,906	10,903	4.42	11.0
	Nine Mile	75-R3 *	0	979.50	522	458	42	4.29	10.9
	Post Falls	75-R3 *	0	2,708,437.11	784,439	1,923,998	76,225	2.81	25.2
	Cabinet Gorge	75-R3 *	0	365,924.35	149,818	216,106	8,518	2.33	25.4
	Noxon Rapids	75-R3 *	0	10,607.41	3,954	6,653	221	2.08	30.1
	Total Account 330.4			3,336,137.29	1,067,396	2,268,741	96,112	2.88	23.6
330.41	Land Easements - Conservation - Habitat								
	Cabinet Gorge	75-R3 *	0	333,906.35	27,123	306,783	5,436	1.63	56.4
	Noxon Rapids	75-R3 *	0	550,000.00	61,219	488,781	8,254	1.50	59.2
	Total Account 330.41			883,906.35	88,342	795,564	13,690	1.55	58.1
331	Structures and Improvements								
	Monroe Street	110-R2 *	(20)	7,935,872.16	1,816,609	7,706,438	135,333	1.71	56.9
	Little Falls	110-R2 *	(20)	1,184,973.99	450,268	971,701	22,977	1.94	42.3
	Long Lake	110-R2 *	(20)	1,924,658.36	820,845	1,488,745	38,256	1.99	38.9
	Spokane Upper Falls	110-R2 *	(20)	552,828.89	261,662	401,733	9,785	1.77	41.1
	Nine Mile	110-R2 *	(20)	3,943,109.90	1,104,855	3,626,877	77,930	1.98	46.5
	Post Falls	110-R2 *	(20)	1,231,528.17	302,659	1,175,175	25,785	2.09	45.6
	Cabinet Gorge	110-R2 *	(20)	9,846,516.03	4,217,211	7,598,608	147,680	1.50	51.5
	Noxon Rapids	110-R2 *	(20)	12,789,369.09	4,285,458	11,061,785	189,405	1.48	58.4
	Total Account 331			39,408,856.59	13,259,567	34,031,062	647,151	1.64	52.6
331.1	Structures and Improvements - Fish and Wildlife Conservation								
	Monroe Street	50-S2.5 *	0	205.59	153	53	2	0.97	26.5
	Long Lake	50-S2.5 *	0	64,872.23	52,577	12,295	392	0.60	31.4

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Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual		Composite Remaining Life (9)=(6)/(7)
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Post Falls	50-S2.5 *	0	2,664.78	1,322	1,343	36	1.35	37.3
Cabinet Gorge	50-S2.5 *	0	23,537.69	4,426	19,112	419	1.78	45.6
Noxon Rapids	50-S2.5 *	0	97,471.49	22,323	75,148	1,672	1.72	44.9
Total Account 331.1			188,751.78	80,801	107,951	2,521	1.34	42.8
331.2 Structures and Improvements - Recreation								
Monroe Street	50-S0.5 *	(5)	507,701.37	241,146	291,940	8,539	1.68	34.2
Long Lake	50-S0.5 *	(5)	205,233.75	49,989	165,506	4,665	2.27	35.5
Spokane Upper Falls	50-S0.5 *	(5)	31,387.01	16,407	16,549	518	1.65	31.9
Post Falls	50-S0.5 *	(5)	111,361.53	18,437	98,493	2,549	2.29	38.6
Cabinet Gorge	50-S0.5 *	(5)	775,829.98	167,758	646,863	15,729	2.03	41.1
Noxon Rapids	50-S0.5 *	(5)	1,036,722.05	175,883	912,675	20,997	2.03	43.5
Total Account 331.2			2,668,235.69	669,620	2,132,026	52,997	1.99	40.2
331.26 Structures and Improvements - Recreation Information and Education								
Cabinet Gorge	45-R2.5 *	0	24,242.30	11,781	12,461	321	1.32	38.8
Noxon Rapids	45-R2.5 *	0	11,358.62	5,512	5,847	150	1.32	39.0
Total Account 331.26			35,600.92	17,293	18,308	471	1.32	38.9
332 Reservoirs, Dams and Waterways								
Monroe Street	100-R1 *	0	8,047,295.90	2,089,930	5,957,366	112,066	1.39	53.2
Little Falls	100-R1 *	0	5,051,135.86	1,267,322	3,783,814	86,784	1.72	43.6
Long Lake	100-R1 *	0	16,532,311.79	5,598,539	10,933,773	273,468	1.65	40.0
Spokane Upper Falls	100-R1 *	0	7,064,524.81	1,149,295	5,915,230	130,948	1.85	45.2
Nine Mile	100-R1 *	0	13,253,784.93	2,340,766	10,913,019	241,983	1.83	45.1
Post Falls	100-R1 *	0	6,032,693.39	1,414,510	4,618,183	103,427	1.71	44.7
Cabinet Gorge	100-R1 *	0	17,577,980.37	8,110,439	9,467,541	198,385	1.13	47.7
Noxon Rapids	100-R1 *	0	30,381,947.02	12,504,552	17,877,395	340,192	1.12	52.6
Total Account 332			103,941,674.07	34,475,353	69,466,321	1,487,233	1.43	46.7
332.1 Reservoirs, Dams and Waterways - Fish and Wildlife Conservation								
Nine Mile	60-S1 *	0	3,534.58	670	2,865	72	2.04	39.8
Post Falls	60-S1 *	0	16,133.11	4,087	12,046	318	1.97	37.9
Cabinet Gorge	60-S1 *	0	12,445,558.38	1,019,519	11,426,039	236,660	1.90	48.3
Noxon Rapids	60-S1 *	0	1,337,205.46	141,970	1,195,235	24,139	1.81	49.5
Total Account 332.1			13,802,431.53	1,166,246	12,636,185	261,189	1.89	48.4
332.15 Reservoirs, Dams and Waterways - Fish and Wildlife Conservation								
Cabinet Gorge	60-S1 *	0	1,003,258.85	140,178	863,081	18,095	1.80	47.7
Noxon Rapids	60-S1 *	0	481,128.48	78,266	402,862	8,230	1.71	49.0
Total Account 332.15			1,484,387.33	218,444	1,265,943	26,325	1.77	48.1

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332.2	Reservoirs, Dams and Waterways - Recreation								
	Little Falls	60-S1 *	14,365.60	4,766	9,600	266	1.85	36.1	
	Long Lake	60-S1 *	105,639.43	45,508	60,131	1,919	1.82	31.3	
	Spokane Upper Falls	60-S1 *	61,643.84	19,533	42,111	1,140	1.85	36.9	
	Nine Mile	60-S1 *	92,744.40	28,389	64,355	1,728	1.86	37.2	
	Post Falls	60-S1 *	268,669.62	106,464	162,206	4,783	1.78	33.9	
	Cabinet Gorge	60-S1 *	107,152.79	34,059	73,094	1,851	1.73	39.5	
	Noxon Rapids	60-S1 *	97,935.99	33,611	64,325	1,663	1.70	38.7	
	Total Account 332.2		748,151.67	272,330	475,822	13,350	1.78	35.6	
333	Turbines and Generators								
	Monroe Street	65-R1.5 *	(10)	11,030,835.12	2,373,043	9,780,876	214,664	1.95	45.5
	Little Falls	65-R1.5 *	(10)	3,971,075.62	1,162,942	3,205,241	95,338	2.40	33.6
	Long Lake	65-R1.5 *	(10)	8,823,605.08	2,492,802	7,213,164	216,908	2.46	33.3
	Spokane Upper Falls	65-R1.5 *	(10)	1,188,151.30	404,339	900,427	30,062	2.53	30.0
	Nine Mile	65-R1.5 *	(10)	9,627,201.18	2,163,317	8,426,604	208,854	2.17	40.3
	Post Falls	65-R1.5 *	(10)	2,233,650.87	854,174	1,602,842	54,072	2.42	29.6
	Cabinet Gorge	65-R1.5 *	(10)	37,440,635.41	7,573,312	33,811,387	765,416	2.04	43.9
	Noxon Rapids	65-R1.5 *	(10)	75,262,907.26	12,234,142	70,555,056	1,486,926	1.98	47.5
	Total Account 333		149,576,061.84	29,258,071	135,275,597	3,072,240	2.05	44.0	
334	Accessory Electric Equipment								
	Monroe Street	38-R2.5 *	(5)	1,679,385.33	654,943	1,108,412	47,318	2.82	23.4
	Little Falls	38-R2.5 *	(5)	2,027,138.53	895,178	1,233,317	55,565	2.74	22.2
	Long Lake	38-R2.5 *	(5)	2,823,133.72	1,289,645	1,674,645	74,349	2.63	22.5
	Spokane Upper Falls	38-R2.5 *	(5)	4,268,226.44	282,128	4,199,510	119,809	2.81	35.1
	Nine Mile	38-R2.5 *	(5)	2,636,793.96	1,105,641	1,662,993	73,957	2.80	22.5
	Post Falls	38-R2.5 *	(5)	715,555.29	389,099	362,234	19,896	2.78	18.2
	Cabinet Gorge	38-R2.5 *	(5)	5,457,367.57	2,524,545	3,205,691	162,337	2.97	19.7
	Noxon Rapids	38-R2.5 *	(5)	14,201,208.10	3,222,663	11,688,606	386,089	2.79	29.5
	Total Account 334		33,808,808.94	10,363,842	25,135,408	949,320	2.81	26.5	
335	Miscellaneous Power Plant Equipment								
	Monroe Street	65-R1.5 *	0	33,563.70	14,302	19,262	399	1.19	48.3
	Little Falls	65-R1.5 *	0	144,436.85	103,857	40,580	999	0.69	40.6
	Long Lake	65-R1.5 *	0	529,440.48	274,853	254,587	6,455	1.22	39.4
	Spokane Upper Falls	65-R1.5 *	0	106,857.48	60,508	46,349	1,126	1.05	41.2
	Nine Mile	65-R1.5 *	0	298,788.36	189,805	106,983	2,599	0.88	41.2
	Post Falls	65-R1.5 *	0	222,773.24	114,725	108,048	2,566	1.15	42.1
	Cabinet Gorge	65-R1.5 *	0	2,498,837.68	2,028,635	470,203	9,426	0.38	49.9
	Noxon Rapids	65-R1.5 *	0	3,003,969.21	1,716,604	1,287,365	24,018	0.80	53.6
	Total Account 335		6,836,666.98	4,503,289	2,333,377	47,588	0.70	49.0	

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335.1	Miscellaneous Equipment - Fish and Wildlife Conservation								
	Cabinet Gorge	40-R3 *	105,242.14	58,318	46,924	1,343	1.28	34.9	
	Noxon Rapids	40-R3 *	355,980.02	275,689	80,291	2,617	0.74	30.7	
	Total Account 335.1		461,222.16	334,007	127,215	3,960	0.86	32.1	
335.2	Miscellaneous Equipment - Recreation								
	Cabinet Gorge	40-R3 *	21,108.60	14,430	6,679	202	0.96	33.1	
	Noxon Rapids	40-R3 *	17,558.56	7,514	10,045	282	1.61	35.6	
	Total Account 335.2		38,667.16	21,944	16,724	484	1.25	34.6	
336	Roads, Railroads and Bridges								
	Monroe Street	55-S2 *	50,448.44	16,094	34,354	938	1.86	36.6	
	Nine Mile	55-S2 *	625,181.31	187,256	437,925	12,093	1.93	36.2	
	Cabinet Gorge	55-S2 *	1,098,564.01	889,410	409,154	21,549	1.96	19.0	
	Noxon Rapids	55-S2 *	225,368.74	89,044	136,325	4,257	1.89	32.0	
	Total Account 336		1,999,562.50	981,804	1,017,758	38,837	1.94	26.2	
	Total Hydro Production Plant		400,139,394.90	102,529,733	322,272,892	7,473,614	1.87		
	Other Production Plant								
341	Structures and Improvements								
	Northeast Turbine	55-S4 *	365,279.55	317,307	47,973	5,997	1.64	8.0	
	Boulder Park	55-S4 *	1,163,930.34	220,935	942,995	29,604	2.54	31.9	
	Rathdrum Turbine	55-S4 *	3,258,386.42	820,480	2,437,906	101,620	3.12	24.0	
	Coyoted Springs 2	55-S4 *	11,348,798.75	2,652,029	8,696,770	265,238	2.34	32.8	
	Total Account 341		16,136,395.06	4,010,751	12,125,644	402,459	2.49	30.1	
342	Fuel Holders, Producers and Accessories								
	Kettle Falls	55-R3 *	89,232.19	40,364	57,791	3,285	3.66	17.7	
	Northeast Turbine	55-R3 *	31,460.00	27,276	7,330	921	2.93	8.0	
	Boulder Park	55-R3 *	115,969.66	35,178	92,389	3,044	2.62	30.4	
	Rathdrum Turbine	55-R3 *	1,695,808.40	444,975	1,420,414	60,463	3.57	23.5	
	Lancaster	55-R3 *	91,977.92	2,160	99,016	3,372	3.67	29.4	
	Coyoted Springs 2	55-R3 *	19,127,874.62	4,717,459	16,323,203	519,588	2.72	31.4	
	Total Account 342		21,152,322.79	5,267,412	18,000,143	590,633	2.79	30.5	
343	Prime Movers								
	Kettle Falls	55-S2.5 *	9,071,493.38	3,821,755	5,249,738	294,103	3.24	17.8	
	Northeast Turbine	55-S2.5 *	9,089,742.72	8,502,085	587,678	73,552	0.81	8.0	
	Boulder Park	55-S2.5 *	57,216.28	12,627	44,589	1,441	2.52	30.9	
	Rathdrum Turbine	55-S2.5 *	3,658,328.03	1,274,077	2,384,251	101,265	2.77	23.5	
	Total Account 343		21,876,780.41	13,610,524	8,266,256	470,361	2.15	17.6	

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AVISTA CORPORATION

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2010

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual		Composite Remaining Life (9)=(8)/(7)	
						Amount (7)	Rate (8)=(7)/(4)		
344	Generators								
	Kettle Falls	45-R1 *	3,718.22	1,199	2,519	152	4.09	16.6	
	Northeast Turbine	45-R1 *	2,605,231.80	2,123,628	481,604	65,082	2.50	7.4	
	Boulder Park	45-R1 *	30,610,885.13	6,354,332	24,256,553	900,172	2.94	26.9	
	Rathdrum Turbine	45-R1 *	48,858,107.18	9,160,332	39,697,775	1,840,677	3.77	21.6	
	Lancaster	45-R1 *	208,505.82	3,410	205,096	7,719	3.70	26.6	
	Coyoted Springs 2	45-R1 *	116,984,016.85	18,962,753	98,021,264	3,514,381	3.00	27.9	
	Total Account 344		199,270,465.00	36,605,654	162,664,811	8,328,183	3.18	25.7	
344.01	Generators - Solar Central Operations Facility	25-S2.5 *	63,328.00	3,298	60,030	3,356	5.30	17.9	
345	Accessory Electric Equipment								
	Kettle Falls	20-S2 *	4,893.78	1,401	3,737	327	6.68	11.4	
	Northeast Turbine	20-S2 *	1,158,405.64	67,842	1,148,484	144,714	12.49	7.9	
	Boulder Park	20-S2 *	345,181.77	64,378	298,063	20,827	6.03	14.3	
	Rathdrum Turbine	20-S2 *	2,567,151.03	391,197	2,304,312	151,146	5.89	15.2	
	Coyoted Springs 2	20-S2 *	12,701,072.60	2,863,214	10,472,912	780,035	6.14	13.4	
	Total Account 345		16,776,704.82	3,388,032	14,227,508	1,097,049	6.54	13.0	
346	Miscellaneous Power Plant Equipment								
	Northeast Turbine	35-R3 *	300,214.80	241,636	58,579	7,544	2.51	7.8	
	Boulder Park	35-R3 *	7,200.33	1,768	5,432	207	2.87	26.2	
	Coyoted Springs 2	35-R3 *	1,271,476.80	245,443	1,026,034	37,475	2.95	27.4	
	Total Account 346		1,578,891.93	488,847	1,090,045	45,226	2.86	24.1	
	<b>Total Other Production Plant</b>		276,854,888.01	63,374,518	216,434,437	8,937,267	3.23		
	<b>Transmission Plant</b>								
350.3	Removing Property of Others	75-R4	0	1,487,565.91	611,982	875,584	18,389	1.24	47.6
350.4	Land Rights	75-R4	0	13,798,944.94	3,598,135	10,200,810	179,721	1.30	56.8
352	Structures and Improvements	60-S2 (5)	16,585,557.68	4,312,389	13,102,447	272,841	1.65	48.0	
353	Station Equipment	45-R2.5 (10)	192,799,947.51	63,117,488	148,962,454	4,496,363	2.33	33.1	
354	Towers and Fixtures	70-R4 (15)	17,120,820.11	7,018,574	12,670,369	308,670	1.80	41.0	
355	Poles and Fixtures	65-R2.5 (15)	135,112,530.36	52,947,521	102,431,889	1,870,988	1.38	54.7	
356	Overhead Conductors and Devices	65-R2.5 (10)	108,159,785.76	32,733,505	86,242,259	1,716,881	1.59	50.2	
357	Underground Conduit	60-R4 0	2,605,487.58	393,315	2,212,173	42,750	1.64	51.7	
358	Underground Conductors and Devices	50-S2 0	2,330,071.82	662,450	1,667,622	47,070	2.02	35.4	
359	Roads and Trails	65-R4 0	1,872,245.99	636,340	1,235,906	31,180	1.66	39.7	
	<b>Total Transmission Plant</b>		491,872,957.66	166,031,699	379,601,513	8,984,833	1.83		
	<b>Distribution Plant</b>								
360.4	Land - Easements	75-R4	0	1,025,699.61	4,017	1,021,683	13,724	1.34	74.4
361	Structures and Improvements	60-R2.5 (10)	14,521,648.54	4,812,293	11,161,520	235,862	1.62	47.3	
362	Station Equipment	45-R1.5 0	97,095,752.27	31,626,546	65,469,206	1,913,573	1.97	34.2	

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AVISTA CORPORATION

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2010

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual		Composite Remaining Life (9)=(6)/(7)
						Amount (7)	Rate (8)=(7)/(4)	
364 Poles, Towers and Fixtures	55-R2.5	(25)	229,311,309.05	69,440,760	217,198,376	5,287,267	2.31	41.1
365 Overhead Conductors and Devices	50-R3	(20)	151,716,380.29	42,097,227	139,962,429	4,273,771	2.82	32.7
366 Underground Conduit	50-S2	(25)	77,764,058.52	17,999,504	79,205,569	2,106,872	2.71	37.6
367 Underground Conductors and Devices	28-S2	(20)	129,764,214.80	32,847,809	122,869,249	7,300,691	5.63	16.8
368 Line Transformers	44-R2	(5)	178,517,768.64	62,891,935	124,551,722	3,772,581	2.11	33.0
Services								
369.1 Overhead	55-R4	(40)	45,088,691.07	18,909,284	44,214,883	1,315,958	2.92	33.6
369.2 Underground - Spokane Network	55-R4	(40)	2,631,376.00	453,258	3,230,688	71,765	2.73	45.0
369.3 Underground - Other	55-R4	(40)	72,456,704.63	24,280,768	77,158,618	1,859,964	2.57	41.5
<i>Total Account 369</i>			120,176,771.70	43,643,310	124,604,169	3,247,687	2.70	
Meters								
370.1 Idaho Standard	18-L0.5	0	2,857.88	1,080	1,778	210	7.35	8.5
370.2 Idaho AMR	15-S2.5	0	20,404,846.22	833,728	19,571,118	1,580,379	7.65	12.5
370.3 Washington Standard	35-S0	0	25,647,306.26	5,079,605	20,567,701	869,885	3.39	23.6
<i>Total Account 370</i>			46,055,010.36	5,914,413	40,140,597	2,430,474	5.28	
Street Lighting and Signal Systems								
373.1 Mercury Vapor	35-R2.5	(25)	4,787,175.94	4,443,393	1,540,577	64,986	1.36	23.7
373.2 Underground Conductor	35-R2.5	(25)	2,866,363.03	2,110,541	1,472,413	54,734	1.91	26.9
373.3 Decorative and Metal Standards	35-R2.5	(25)	7,752,829.79	4,153,970	5,537,067	189,870	2.45	29.2
373.4 High Pressure Sodium Vapor	35-R2.5	(30)	16,361,180.15	5,999,687	15,289,847	569,249	3.48	26.8
<i>Total Account 373</i>			31,767,548.91	16,707,591	23,819,904	878,839	2.77	
<b>Total Distribution Plant</b>			<b>1,077,716,162.69</b>	<b>327,985,405</b>	<b>950,004,424</b>	<b>31,461,341</b>	<b>2.92</b>	
<b>General Plant</b>								
390.1 Structures and Improvements - Company	48-S2	(5)	3,588,758.74	1,422,202	2,345,995	60,098	1.67	39.0
Office Furniture and Equipment								
391.1 Computer Hardware	5-SQ	0	1,990,856.72	590,019	1,400,838	423,640	21.28	3.3
Transportation Equipment - Class 7 and 8								
392 Stores Equipment	15-L2.5	20	2,738,493.24	1,503,277	887,518	50,198	1.83	13.7
393 Tools, Shop and Garage Equipment	25-SQ	0	390,377.08	43,004	347,373	17,893	4.58	19.4
394 Laboratory Equipment	20-SQ	0	3,257,563.21	1,666,931	1,588,632	155,793	4.78	10.2
395 Power Operated Equipment	15-SQ	0	1,127,659.68	508,659	619,001	154,830	13.73	4.0
396 Communication Equipment	16-S0.5	5	2,266,434.18	603,642	1,549,470	131,305	5.79	11.8
397 Miscellaneous Equipment	15-SQ	0	41,361,518.25	27,706,405	13,655,113	1,163,846	2.81	11.7
398	10-SQ	0	8,466.99	528	7,939	1,127	13.31	7.0
<i>Total General Plant</i>			56,730,128.09	34,046,667	22,201,879	2,158,730	3.81	
<b>TOTAL DEPRECIABLE ELECTRIC PLANT</b>			<b>2,687,844,433.76</b>	<b>856,270,511</b>	<b>2,044,144,913</b>	<b>66,418,214</b>	<b>2.47</b>	

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AVISTA CORPORATION

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2010

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual		Composite Remaining Life (9)=(6)/(7)	
						Amount (7)	Rate (8)=(7)/(4)		
<b>GAS PLANT - WASHINGTON AND IDAHO</b>									
<b>Natural Gas Storage and Processing Plant</b>									
350.2	Rights of Way	50-R3	0	59,811.72	19,201	40,611	1,109	1.85	36.6
	Structures and Improvements								
351.1	Structures and Improvements	55-S2.5	(5)	793,767.13	388,051	445,404	12,010	1.51	37.1
351.2	Compressor Station	55-S2.5	(5)	282,549.34	178,814	118,063	3,900	1.38	30.3
351.3	Measuring and Regulating Station	55-S2.5	(5)	52,850.07	33,766	21,728	725	1.37	30.0
351.4	Office	55-S2.5	(5)	110,236.38	46,843	68,905	1,781	1.60	39.1
351.4.1	Pump House	55-S2.5	(5)	61,655.69	39,390	25,348	847	1.37	29.9
	<i>Total Account 351</i>			1,301,058.61	686,663	679,448	19,243	1.48	
	Wells								
352	Storage Wells	50-R3	0	8,135,247.04	4,448,188	3,687,059	93,889	1.15	39.3
352.2	Reservoirs	45-R4	0	203,330.47	49,533	153,797	4,806	2.36	32.0
352.3	Non-Recoverable Gas	50-R4	0	4,101,161.47	3,434,611	666,550	17,382	0.42	38.3
	<i>Total Account 352</i>			12,439,738.98	7,932,332	4,507,406	116,077	0.93	
353	Lines	55-S2.5	0	1,044,477.12	449,113	595,364	15,805	1.51	37.7
354	Compressor Station Equipment	50-S2.5	0	11,227,511.13	1,749,334	9,478,177	209,772	1.87	45.2
355	Measuring and Regulating Equipment	35-R3	0	173,783.82	(429,323)	603,107	48,162	27.71	12.5
356	Purification Equipment	30-S3	0	407,617.44	345,926	61,691	5,546	1.36	11.1
357	Other Equipment	40-R2	0	1,453,687.75	647,571	806,117	31,930	2.20	25.2
	<i>Total Natural Gas Storage and Processing Plant</i>			28,107,686.57	11,400,817	16,771,921	447,644	1.59	
	<b>Distribution Plant</b>								
374.4	Land - Easements	50-R3	0	64,232.41	1,803	62,829	1,291	2.01	48.5
375	Structures and Improvements	50-R2.5	0	743,264.41	205,504	537,760	13,579	1.83	39.6
376	Mains	55-R2.5	(30)	214,835,280.03	69,422,257	209,863,607	5,137,474	2.39	40.8
378	Measuring and Regulating Equipment - General	35-R1.5	(15)	5,017,641.37	826,887	4,943,401	179,432	3.58	27.6
379	Compressor Station Equipment	40-S0.5	(15)	5,908,215.95	775,128	6,019,320	169,584	2.87	35.5
380	Services	45-R2.5	(20)	138,010,054.54	57,223,580	108,388,485	3,334,270	2.42	32.5
381	Meters								
	Idaho	36-R1.5	(2)	12,766,025.87	3,987,792	9,033,554	352,509	2.76	25.6
	Washington	36-R1.5	(2)	46,490,452.81	8,626,862	38,793,400	1,508,213	3.24	25.7
				59,256,478.68	12,614,654	47,826,954	1,860,722	3.14	
385	Industrial Measuring and Regulating Equipment	50-R2	(15)	2,754,720.38	1,008,646	2,159,282	51,671	1.88	41.8
	<i>Total Distribution Plant</i>			426,589,887.77	142,078,259	379,801,438	10,748,023	2.52	
	<b>General Plant</b>								
390.1	Structures and Improvements - Company	30-S1	0	937,997.02	156,564	779,433	33,154	3.53	23.5
392	Transportation Equipment - Class 7 and 8	15-L2.5	10	472,239.61	183,929	241,087	20,515	4.34	11.8

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AVISTA CORPORATION

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2010

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual		Composite Remaining Life (9)=(6)/(7)	
						Amount (7)	Rate (8)=(7)/(4)		
393	Stores Equipment	25-SQ	0	84,271.45	20,430	63,841	3,919	4.65	16.3
394	Tools, Shop and Garage Equipment	20-SQ	0	1,876,851.37	967,953	908,898	75,053	4.00	12.1
395	Laboratory Equipment	15-SQ	0	236,462.92	123,188	113,275	39,593	16.74	2.9
396	Power Operated Equipment	16-S0.5	20	1,529,421.18	916,805	306,732	19,868	1.30	15.4
397	Communication Equipment	15-SQ	0	801,000.19	516,716	284,284	22,906	2.86	12.4
<b>Total General Plant</b>				<b>5,938,243.74</b>	<b>2,887,585</b>	<b>2,697,550</b>	<b>215,008</b>	<b>3.62</b>	
<b>TOTAL GAS PLANT - WASHINGTON AND IDAHO</b>				<b>460,635,818.08</b>	<b>156,368,661</b>	<b>399,270,909</b>	<b>11,410,675</b>	<b>2.48</b>	
<b>GAS PLANT - ALLOCATED ALL</b>									
<b>General Plant</b>									
391	Office Furniture and Equipment	15-SQ	0	378,871.41	194,442	184,429	24,591	6.49	7.5
391.1	Computer Hardware	5-SQ	0	17,942.09	2,188	15,754	3,875	21.60	4.1
<i>Total Account 391</i>				<b>396,813.50</b>	<b>196,630</b>	<b>200,183</b>	<b>28,466</b>	<b>7.17</b>	
394	Tools, Shop and Garage Equipment	20-SQ	0	1,092,853.76	150,815	942,039	55,252	5.06	17.0
395	Laboratory Equipment	15-SQ	0	77,286.38	4,074	73,212	5,529	7.15	13.2
397	Communication Equipment	15-SQ	0	929,079.41	648,184	277,895	35,518	3.84	7.8
<b>Total General Plant</b>				<b>2,493,033.05</b>	<b>999,703</b>	<b>1,493,329</b>	<b>124,765</b>	<b>5.00</b>	
<b>TOTAL GAS PLANT - ALLOCATED ALL</b>				<b>2,493,033.05</b>	<b>999,703</b>	<b>1,493,329</b>	<b>124,765</b>	<b>5.00</b>	
<b>GAS PLANT - OREGON AND ALLOCATED SOUTH</b>									
<b>Natural Gas Storage and Processing Plant</b>									
<b>Structures and Improvements</b>									
351.2	Compressor Station	55-S2.5	(5)	1,043.51	33	1,063	20	1.92	53.2
351.4	Office	55-S2.5	(5)	11,304.09	197	11,672	218	1.93	53.5
<i>Total Account 351</i>				<b>12,347.60</b>	<b>230</b>	<b>12,735</b>	<b>238</b>	<b>1.93</b>	
<b>Wells</b>									
352	Storage Wells	50-R3	0	885,565.70	34,259	851,307	17,903	2.02	47.6
352.2	Reservoirs	45-R4	0	41,848.67	2,716	39,133	926	2.21	42.3
352.3	Non-Recoverable Gas	50-R4	0	269,761.05	40,144	229,617	4,865	1.80	47.2
<b>Total Account 352</b>				<b>1,197,175.42</b>	<b>77,119</b>	<b>1,120,057</b>	<b>23,694</b>	<b>1.98</b>	
353	Lines	55-S2.5	0	62,303.99	3,251	59,053	1,124	1.80	52.5
354	Compressor Station Equipment	50-S2.5	0	2,876,873.76	117,287	2,759,387	58,090	2.02	47.5
357	Other Equipment	40-R2	0	4,615.85	119	4,497	114	2.47	39.4
<b>Total Natural Gas Storage and Processing Plant</b>				<b>4,153,116.62</b>	<b>198,006</b>	<b>3,955,729</b>	<b>83,260</b>	<b>2.00</b>	

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AVISTA CORPORATION

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2010

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual		Composite Remaining Life (9)=(8)/(7)	
						Amount (7)	Rate (8)=(7)/(4)		
<b>Distribution Plant</b>									
374.4	Land - Easements	50-R3	0	96,478.00	2,300	94,178	1,939	2.01	48.6
375	Structures and Improvements	50-R2.5	0	291,875.82	115,003	176,873	5,395	1.85	32.8
376	Mains	55-R2.5	(30)	130,326,659.60	45,742,426	123,682,231	2,705,212	2.08	45.7
378	Measuring and Regulating Equipment - General	35-R1.5	(15)	3,195,636.01	690,853	2,984,128	95,052	2.97	31.4
379	Compressor Station Equipment	40-S0.5	(15)	1,656,656.60	356,390	1,548,765	45,787	2.76	33.8
380	Services	45-R2.5	(20)	56,987,729.53	31,921,328	36,483,947	1,041,548	1.83	35.0
381	Meters	36-R1.5	(2)	32,434,693.27	4,466,491	28,616,896	1,070,391	3.30	26.7
385	Industrial Measuring and Regulating Equipment	50-R2	(15)	1,207,391.03	663,149	725,351	15,635	1.29	46.4
387	Other Equipment	12-S3	0	539.29	539	0	0	-	-
<b>Total Distribution Plant</b>				<b>226,197,659.15</b>	<b>83,958,479</b>	<b>194,292,369</b>	<b>4,980,959</b>	<b>2.20</b>	
<b>General Plant</b>									
390.1	Structures and Improvements - Company	30-S1	0	3,227,131.72	1,675,611	1,551,521	55,424	1.72	28.0
392	Transportation Equipment - Class 7 & 8	15-L2.5	10	32,132.07	25,193	3,726	257	0.80	14.5
393	Stores Equipment	25-SQ	0	57,226.52	29,309	27,918	2,801	4.89	10.0
394	Tools, Shop and Garage Equipment	20-SQ	0	897,816.59	350,567	547,250	48,058	5.35	11.4
395	Laboratory Equipment	15-SQ	0	229,575.11	115,503	114,072	40,480	17.63	2.8
396	Power Operated Equipment	16-S0.5	20	43,833.95	16,138	18,929	1,559	3.56	12.1
397	Communication Equipment	15-SQ	0	724,685.78	174,952	549,734	48,605	6.71	11.3
398	Miscellaneous Equipment	10-SQ	0	2,367.16	29	2,338	246	10.39	9.5
<b>Total General Plant</b>				<b>5,214,768.90</b>	<b>2,387,302</b>	<b>2,815,486</b>	<b>197,430</b>	<b>3.79</b>	
<b>TOTAL GAS PLANT - OREGON AND ALLOCATED SOUTH</b>				<b>235,565,544.67</b>	<b>86,543,787</b>	<b>201,063,586</b>	<b>5,261,649</b>	<b>2.23</b>	
<b>TOTAL DEPRECIABLE GAS PLANT</b>				<b>698,694,395.80</b>	<b>243,910,151</b>	<b>601,627,824</b>	<b>16,797,089</b>	<b>2.40</b>	
<b>COMMON PLANT</b>									
389.3	Land and Land Rights Removing Property of Others	65-R4	0	1,878,143.80	47,543	1,830,601	29,351	1.56	62.4
389.4	Land Easements	65-R4	0	39,786.75	34,141	5,646	157	0.39	36.0
<b>Total Account 389</b>				<b>1,917,930.55</b>	<b>81,684</b>	<b>1,836,247</b>	<b>29,508</b>	<b>1.54</b>	
390.1	Structures and Improvements - Company	55-R1.5	(5)	58,938,847.06	5,135,894	56,749,895	1,177,206	2.00	48.2
<b>Office Furniture and Equipment</b>									
391	Office Furniture and Equipment	15-SQ	0	7,566,125.45	213,123	7,353,002	1,334,191	17.63	5.5
391.1	Computer Hardware	5-SQ	0	28,289,483.67	10,331,168	17,958,316	6,703,443	23.70	2.7
<b>Total Account 391</b>				<b>35,855,609.12</b>	<b>10,544,291</b>	<b>25,311,318</b>	<b>8,037,634</b>	<b>22.42</b>	
392	Transportation Equipment - Class 7 and 8	15-L2.5	10	475,195.16	210,665	208,011	24,603	5.18	8.5
393	Stores Equipment	25-SQ	0	1,480,700.59	465,830	1,014,871	64,051	4.33	15.8
394	Tools, Shop and Garage Equipment	20-SQ	0	4,664,586.34	724,064	3,940,532	229,898	4.93	17.1

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AVISTA CORPORATION

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2010

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual		Composite Remaining Life (9)=(6)/(7)
							Amount (7)	Rate (8)=(7)/(4)	
395	Laboratory Equipment	15-SQ	0	573,783.87	106,962	466,822	81,967	14.29	5.7
396	Power Operated Equipment	16-S0.5	10	2,041,872.60	970,792	866,893	66,384	3.25	13.1
	Communication Equipment								
397	Communication Equipment	15-SQ	0	19,557,271.22	11,987,288	7,569,983	665,438	3.40	11.4
397.2	Portable	10-SQ	0	2,064,294.19	445,496	1,618,798	246,654	11.95	6.6
	<i>Total Account 397</i>			21,621,565.41	12,432,784	9,188,781	912,092	4.22	
398	Miscellaneous Equipment	10-SQ	0	412,287.37	(118,475)	530,762	166,878	40.48	3.2
<b>TOTAL DEPRECIABLE COMMON PLANT</b>				<b>127,982,388.07</b>	<b>30,563,491</b>	<b>100,114,132</b>	<b>10,790,221</b>	<b>8.43</b>	
					(c)		(d)		
<b>AMORTIZIABLE AND LAND - ELECTRIC PLANT</b>									
302	Franchises & Consents			44,630,382.78					
303	Misc. Intangible Plant			2,386,200.89					
303.1	Misc. Intangible Plant - Software			945,078.46					
303.11	Misc. Intangible Plant - PC Software			256,845.99					
<i>Total Amortizable and Land - Electric Plant</i>				48,218,508.12					
<b>AMORTIZIABLE AND LAND - GAS PLANT - WASHINGTON AND IDAHO</b>									
303	Miscellaneous Intangible Plant			1,138,289.88					
303.11	Misc. Intangible Plant - PC Software			19,337.45					
390.2	Structures and Improvements - Leasehold			1,862.53					
<i>Total Amortizable and Land - Gas Plant - Washington and Idaho</i>				1,159,489.86					
<b>AMORTIZIABLE AND LAND - GAS PLANT - ALLOCATED ALL</b>									
303	Miscellaneous Intangible Plant			1,147,057.39					
303.11	Misc. Intangible Plant - PC Software			89,626.41					
<i>Total Amortizable and Land - Gas Plant - Allocated All</i>				1,236,685.80					
<b>AMORTIZIABLE AND LAND - GAS PLANT - OREGON AND ALLOCATED SOUTH</b>									
303	Miscellaneous Intangible Plant			410,125.67					
303.1	Misc. Intangible Plant - Software			46,439.85					
303.11	Misc. Intangible Plant - PC Software			1,231.09					
390.2	Structures and Improvements - Leasehold			58,403.92					
<i>Total Amortizable and Land - Gas Plant - Oregon and Allocated South</i>				516,200.53					

Common Plant Composite Rate  
(d)/(c) = 8.43%

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AVISTA CORPORATION

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2010

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual		Composite Remaining Life (9)=(6)/(7)
						Amount (7)	Rate (8)=(7)/(4)	
<b>AMORTIZABLE AND LAND - COMMON PLANT</b>								
303			194,057.94					
303.1			30,482,180.48					
303.11			2,412,521.47					
390.2			143,735.76					
<b>Total Amortizable and Land - Common Plant</b>			33,038,437.71					
<b>TOTAL ELECTRIC, GAS AND COMMON PLANT</b>			<u>3,598,690,539.65</u>	<u>1,230,744,153</u>	<u>2,746,086,869</u>	<u>94,003,524</u>		

\* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.

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Staff\_DR\_215 Attachment A

AVISTA CORPORATION  
TRANSPORTATION AND POWER OPERATED EQUIPMENT

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2011

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRAUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)	
<b>ELECTRIC TRANSPORTATION AND POWER OPERATED EQUIPMENT</b>									
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	10-R2	10	3,531,125.82	1,502,007	1,676,006	252,880	7.16	6.6
392.30	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	12-L4	10	9,723,390.87	2,356,840	6,394,412	951,171	9.78	6.7
392.40	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	15-L3	15	105,425.77	89,812	0	0	-	-
392.50	TRANSPORTATION EQUIPMENT - OTHER	15-L0	5	3,035,348.40	1,632,861	1,250,720	91,828	3.03	13.6
TOTAL ACCOUNT 392				16,395,290.86	5,581,120	9,321,138	1,295,979	5.42	
396.30	POWER OPERATED EQUIPMENT - MEDIUM TRUCKS	12-L4	10	8,349,789.58	3,193,260	4,321,551	576,548	6.90	7.5
396.40	POWER OPERATED EQUIPMENT - HEAVY TRUCKS	15-L3	15	23,387,667.65	3,962,935	15,916,583	2,047,294	8.75	7.8
396.50	POWER OPERATED EQUIPMENT - OTHER	15-L0	5	2,765,943.82	712,837	1,915,010	149,835	5.42	12.8
TOTAL ACCOUNT 396				34,503,401.05	7,868,832	22,153,144	2,773,677	5.42	
TOTAL ELECTRIC TRANSPORTATION AND POWER OPERATED EQUIPMENT				50,898,691.91	13,449,952	31,474,282	4,069,656	8.00	
<b>GAS (WA and ID) TRANSPORTATION AND POWER OPERATED EQUIPMENT</b>									
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	10-R2	10	2,856,920.79	332,042	2,239,187	464,245	16.25	4.8
392.30	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	12-L4	10	2,474,278.53	133,955	2,092,896	315,743	12.76	6.6
392.40	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	15-L3	15	101,711.45	20,373	66,082	6,862	6.75	9.6
392.50	TRANSPORTATION EQUIPMENT - OTHER	15-L0	5	496,790.13	189,104	282,847	22,192	4.47	12.7
TOTAL ACCOUNT 392				5,929,700.90	675,474	4,681,012	809,042	5.42	
396.40	POWER OPERATED EQUIPMENT - HEAVY TRUCKS	15-L3	15	2,282,890.59	670,867	1,269,590	255,781	11.20	5.0
396.50	POWER OPERATED EQUIPMENT - OTHER	15-L0	5	1,110,776.73	266,032	789,206	82,791	5.65	12.6
TOTAL ACCOUNT 396				3,393,667.32	936,899	2,058,796	318,572	5.42	
TOTAL GAS (WA and ID) TRANSPORTATION AND POWER OPERATED EQUIPMENT				9,323,368.22	1,612,373	6,739,808	1,127,614	12.09	
<b>GAS (OR) TRANSPORTATION AND POWER OPERATED EQUIPMENT</b>									
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	10-R2	10	1,621,750.72	631,131	828,445	137,393	8.47	6.0
392.30	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	12-L4	10	657,257.25	232,034	359,498	56,813	8.64	6.3
392.40	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	15-L3	15	92,388.86	78,531	0	0	-	-
392.50	TRANSPORTATION EQUIPMENT - OTHER	15-L0	5	32,132.07	18,338	12,187	911	2.84	13.4
TOTAL ACCOUNT 392				2,403,528.90	960,034	1,200,130	195,117	5.42	
396.50	POWER OPERATED EQUIPMENT - OTHER	15-L0	5	43,833.95	17,743	23,899	2,036	4.64	11.7
TOTAL ACCOUNT 396				43,833.95	17,743	23,899	2,036	5.42	
TOTAL GAS (OR) TRANSPORTATION AND POWER OPERATED EQUIPMENT				2,447,362.85	977,777	1,224,029	197,153	8.06	
<b>COMMON TRANSPORTATION AND POWER OPERATED EQUIPMENT</b>									
392.10	TRANSPORTATION EQUIPMENT - AUTOS	6-L3	5	134,401.94	12,394	115,288	28,607	21.28	4.0
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	10-R2	10	2,448,188.39	330,886	1,872,484	395,936	16.17	4.7
392.30	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	12-L4	10	799,160.44	82,886	636,358	152,512	19.08	4.2
392.40	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	15-L3	15	125,203.55	6,152	100,271	7,594	6.07	13.2
392.50	TRANSPORTATION EQUIPMENT - OTHER	15-L0	5	434,003.15	156,472	255,831	24,605	5.67	10.4
TOTAL ACCOUNT 392				3,940,957.47	588,790	2,980,232	609,254	5.42	
396.30	POWER OPERATED EQUIPMENT - MEDIUM TRUCKS	12-L4	10	59,501.89	53,552	0	0	-	-
396.50	POWER OPERATED EQUIPMENT - OTHER	15-L0	5	1,745,961.94	667,796	991,818	85,745	4.91	11.6
TOTAL ACCOUNT 396				1,806,463.83	721,348	991,818	85,745	5.42	
TOTAL COMMON TRANSPORTATION AND POWER OPERATED EQUIPMENT				5,747,421.30	1,310,138	3,972,050	694,999	12.08	
TOTAL TRANSPORTATION AND POWER OPERATED EQUIPMENT				68,416,844.28	17,350,240	43,410,169	6,089,422	8.9	

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