Image: book of the set of t											24,395,587	29,046,052	32,678,519	37,007,399	92,328,031	47,680,993	29,260,571	30,080,477	60,917,375
Schell Mar Math Math Math Math	Witness			Project (Business Case)	Service												Jul 2022 - System	Aug 2022 - System	Sep 2022 - System
Internation Normal and solution Internation Normal and solution Nor											(182,588)	62,399	168,277	2,923	913	671	(1,153,994) 1,620,001	15,071	10,136
TacherName <th< td=""><td>Kensok</td><td>Short-Lived Assets</td><td>Asset Condition</td><td>Atlas</td><td>CD</td><td>AA</td><td>General</td><td>General</td><td>47.78%</td><td>15.09%</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td></th<>	Kensok	Short-Lived Assets	Asset Condition	Atlas	CD	AA	General	General	47.78%	15.09%	-	-	-	-	-	-	-	-	
NameN											(3,508)	1,278	3,512	61	19		(15,882)	-	-
Name LangeJack SourceControlCon											-	-	-	-	-		-	-	-
Index Late of any late															÷		2,703	1,491	41,561
Indexapplet hundeApplet hundeCarle or and applet hunder definition of a set o												2,713	1,535	5,492	346	1,857	125		
InclusionDepulsion ProgramControlDepulsion ProgramDepulsion Program <td>Thackston</td> <td>Large Distinct Projects</td> <td>Asset Condition</td> <td>Cabinet Gorge Unit 4 Protection & Control Upgrade</td> <td>CD</td> <td>AA</td> <td>General</td> <td>General</td> <td>47.78%</td> <td>15.09%</td> <td></td> <td>63</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	Thackston	Large Distinct Projects	Asset Condition	Cabinet Gorge Unit 4 Protection & Control Upgrade	CD	AA	General	General	47.78%	15.09%		63	-		-	-	-	-	-
harmename											-	-	-	3,208,463	69,821	9,113	1,898	1,567	6,536
MarciaSpace <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>33.560</td><td>8.242</td><td>37.990</td><td>(7.870)</td><td>231.327</td><td>49.413</td><td>78.229</td><td>174.299</td></t<>												33.560	8.242	37.990	(7.870)	231.327	49.413	78.229	174.299
JachadeNameAnd LoganAnd LoganAn											-	10,140		-	-	38,777	-	17,731	-
NameN											-			-	-	-	-	-	8.203
Interner Impair Impair Impair Impair Impair Impair 											-					-	-		
Interner Import Imp											46,498						54,057	5,260	32,810
NamepaireAut contineCurrent basisCurrent basisCu											2 517						4,362 11,066	26,467 21,944	10,311 24,477
Benetics Program And Contro Control Contro Control Control											2,517	-		-	-		-	-	-
Interime Interime Interime Interime Interime Interime Interime Interime Interime Interime 											-	-	10,428			-	- 976	-	31,898
Import Import NormalAnd LockinAnd LockinCond Cond											1 724	(5 167)	80 177				16,310	13.620	13.068
Baseme Physical Nucle costs Processor Constrator Constrator Constrator Physical Physical Physical Physical	Rosentrater	Programs	Asset Condition	Capital Tools & Stores	GD	WA	General	General	0.00%	100.00%	480		-	15,821			2,436	39,071	27,337
NameNotion											- (4 E41)	- 1.0/4	-	-	-	-	-	-	-
Bactor Physical Actor Control Dischols Dischols Control												1,964	- 239	-	-		-	-	502
Bacterial Bacterial Bacterial Bacterial 	Rosentrater	Programs	Asset Condition	Distribution Grid Modernization	ED	WA	E Distribution	E Distribution	100.00%	0.00%	183,866						162,322	59,605	54,034
Neurone Neurone Neurone Neurone 			Asset Condition						0.00%		334,962	489,821	358,506	1,004,842	378,787	493,916	445,554	664,743	413,520
Bandbard Large Distols Pulses Ausel Control Districts Pulses Ausel Control Districts Pulses Distrins Distrins Districts											625.949	597.530	689.939	1.587.222	808.311	936.934	528,819	600,022	660,148
Baseland B	Rosentrater	Large Distinct Projects	Asset Condition	Distribution Transformer Change Out Program	ED		E Distribution	E Distribution	0.00%	0.00%	-		-	-	-	-		-	-
Beneficial Bene						WA					70 152	-	114 215	- E1 201	- EE 272	22.075	157,003	- 195,985	652,565
Bender Part Act Codello Pert System O No Derivation Encodello 1.4 1% 1											-	-	-	-			-		-
Binemeter Beneter Beneter Beneter Beneter Beneter Beneter Beneter Beneter Beneter 											-	-	-	-	(2,014)	-	-	-	-
Benether Benether Benether Benether 												-		-			- 93	- 112,281	- 10,588
Bissentiative Pages Asso Contian Pace Structs: Capital Pars CD W.M. Cancel Carcel Carcel Carcel Carcel Carcel<	Rosentrater		Asset Condition	Fleet Services Capital Plan	CD	ID	Transportation	Transportation	0.00%	0.00%	85,289	640	-	-	-	48,749	57,279	300	-
Beacher Parame Asso Condito File Sortico Ligit Plan CD AN Transportation 6.2.7.9 0.00%								Transportation			-		-	-		49,174	3,841	-	-
Beneterial Popular And Coddim Federador Janobia Popular Janobia											-	69,799	-	-	-	-	-	-	-
Benether Program Asct Condition File Social Calizial Pina CD W. Transportation T	Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	AN	Transportation	Transportation	68.27%	0.00%	-	-		195,982	40,973	-	96,989	330,166	8,612
Beartante Poram Aust Condition Restructure Jana Parametalion Condition Parametalion Porametalion Poramet															-		- (198)	-	-
Beastrate Program Ass Codim Field Sinder Capital Pinn CD M Trangentiant Trangentiant Constraint Program Ass Codim Field Sinder Capital Pinn CD D Trangentiant Constraint											211,144	/09,200	204,004	625		102,656	- (140)	-	-
Boostratter Programs Assel Condition Fiels Switcs Capital Pian CD W Transportation Transportation Condition Condition Conditio		Programs						Transportation			-		-	-	-	-		-	-
Resertant Nort And Cardine Rest State State Nort Tampattant Nort Nort Nort			Asset Condition				Transportation				305	363	129,793	141,778	-	-	-	-	112.084
Bissentration Bissentr								Transportation			-					-			119,390
Beaker Reserverse New Version Assic Condition Gas Relations Status Insplacement Program G. Distribution C. Distribution D.00% No. No. <				Gas ERT Replacement Program			G Distribution	G Distribution		0.00%	-				-	-	517	255	1,592
Besertanter Programs Assic Condition Gas Regulator Station Reglacement Program GD D D C D D				Gas ERT Replacement Program	GD	OR					2,901	93,074					-		
Reserrative Program Ased Condition Genzaliane Station Regulates/Station Regulates/				Gas Regulator Station Replacement Program	GD	ID					79,613	37,065	1,899				187,789	14,016	-
Tackston Jurge District Projects Asst Condition HMC central Software ED AM P Moduction - Hyde 6.5.54% 0.00% 3.961 9.585 1.865 1.746 8.11 - Tackston Stori-Lived Assts Asst Condition HMC Centric Software CD AA 5 Yang 1.786 1.50% 3.061 9.786 3.399 1.483 3.533 Tackston Stori-Lived Assts Asst Condition HMC Centric Software CD AA Fardware 47.78% 1.50% 3.065 3.784 3.399 1.483 3.533 Tackston Moduction - Hyden Asst Condition HMC Centric Software CD AA Fardware 47.78% 1.06% 0.00% -																	6,807	19,974	76,279
Thackston Short I-Me Assets Asset Condition HM Control Software CD A Software Software 1.70% 1.50% 3.70 1.71% 1.71% 1.70% </td <td></td> <td>25,752</td> <td>49,303</td> <td>105,042</td> <td>1,056</td>																25,752	49,303	105,042	1,056
Thackston Short-Jwark Assets Asset Condition HM Control Software CD A Hardware Hardw			Asset Condition	HMI Control Software	CD	AA			47.78%	15.09%	1,090	1,129	1,014	491	563		279	218	155
Thackston Short-Leed Assits Assit Condition Hull Control Software ED AN S Yn Software Software 62,27% 0.00% - - -																	937	732	518
ThackstonStort - Med AssitsStort - Med AssitsStort - Med AssitsAssit ConditionH/L Control SchwareEDANPoduction - Hydro $65,54\%$ 0.00% $ -$ <											10,720	11,100	9,971	4,833	5,533	3,468	2,747	2,147	1,521
Thackston Large Disting Programs Asset Cardition EF, Fuel Yard Eagenerent Replacement ED N Production - Thermal Produc											-	-	-	-	-	-	-	-	-
Rosentrate Programs Asset Condition LED Change-Out Program ED ED Instruction D.007% 0.00% 11.910 10.636 7.169 10.425 6.302 Rosentrate Darage Distinc Projects Asset Condition Lifte Fails Plant Uparade ED WA ED Instruction Production + Hydro 65.54% 0.00% 6.7 7.10 13.425 7.100 8.684 Thackston Large Distinc Projects Asset Condition Novo Dillar Foad Service Center GB AN Production + Hydro 65.54% 0.00% 6.1 9.2 1.0											-	-	-	-	-	-	-	-	246,052 29.573.962
ThackstonLarge Distinct ProjectsAsset ConditionLuttle Fails Plant LogradeEDANProduction : Hydro65.54%0.00% <td></td> <td>11,910</td> <td>10,636</td> <td>7,169</td> <td>10,814</td> <td>6,642</td> <td>6,307</td> <td>4,841</td> <td>9,272</td> <td>29,573,982</td>											11,910	10,636	7,169	10,814	6,642	6,307	4,841	9,272	29,573,982
ThackstonLarge Distinct ProjectsAsset CarditionNum Disting ProjectsEDANProduction + HydroProduction - Hydro65,54%0.00%6.119.9211.012<											14,693	14,854	15,661	13,425	7,160	8,684	6,565	7,550	16,496
Rosentriel Other Assa Condition New Dular Road Service Center CD A Ceneral Ceneral 0.00% - - <												- 0.021	1 022	-	-	-	-	-	-
ThackstonUarge Distinct ProjectsAsset ConditionPoint Fails Landing and Cance Pad DevolscomentEDNProduction - Hydro65 54%0.00%4.7586.81113.034											-		-			-	0		
Rosentrate Rosentrate Degramment many UBC Cable ReplacementEDUEDestruction 											-	-	-	-	-	-	-	-	-
ResertanceImage bilationPrimary URO Cable ReplacementEDVE DistributionFigure bilationFigure bi											4,758	6,811	130,304			2 714	1.253		1.384
ThackstonProgramsAsset ConditionRegulating HydroCDAHardwareHardware $47,78\%$ $15,09\%$											742	718	1,426	2,257	3,810		3,403	4,422	1,778
ThackstonProgramsAsset ConditionRepulating HydroEDANCeneralCeneral65 54%0.00%12.85ThackstonProgramsAsset ConditionRequilating HydroEDANCeneral62.97%0.00%12.85ThackstonProgramsAsset ConditionRequilating HydroEDANCeneral62.97%0.00%41.66.3752.5476.87.00272.8316.9.3217.961ThackstonProgramsAsset ConditionRequilating HydroEDANTransmissionTransmission65.94%0.00%											-	-	-	-		-	-	-	-
Thackston Programs Asset Condition Repulsition Hydro ED AN Ceneral 68.27% 0.00% - - - 12.85 12.85 Thackston Programs Asset Condition Regulating Hydro ED AN Ceneral 68.27% 0.00% - - - 12.83 12.83 12.83 12.83 12.83 12.83 12.83 12.83 12.83 12.83 12.83 12.83 -											-		-	-	-	-		-	
Thackston Programs Asset Condition Reculating Hydro ED AN Transportation 45.54% 0.00% 41.663 42.215 1.86	Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	General	General	68.27%	0.00%	-	-		-			-	2,258	-
Thackston Programs Asset Condition Regulating Hydro ED A Transportation 68.27% 0.00% - - - <th<< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>272,832</td><td>169,382</td><td>17,961</td><td>(83,847)</td><td>(48,021)</td><td>138,200</td></th<<>														272,832	169,382	17,961	(83,847)	(48,021)	138,200
Rosentrater Programs Asset Condition SCADA- SOO and BuCC CD A 3 Yr Seftware Software 4778% 15.09% - 77.647 -<											41,663	42,215	1,846	-	-	-	-	-	-
Rosentrater Programs Asset Condition SCADA- SOO and BuCC CD AA General Ceneral 17.0% 15.09%	Rosentrater		Asset Condition	SCADA - SOO and BuCC	CD	AA	3 Yr Software	Software	47.78%	15.09%	-	-		-		-	(2,841)	-	-
Rosentratier Programs Asset Condition SADA - SOD and BuC CD A Hardware Hardware 47,78% 15,09% 9.3 - 9.48 6.42 (3,15) 13,119 Rosentratier Programs Asset Condition SADA - SOD and BuC ED A Hardware 42,78% 15,09% 9.33 - 4,187 6,42 (3,15) 13,119 Rosentratier Programs Asset Condition SADA - SOD and BuC ED A Software 68,27% 0.00% - - 246.063 8,481 Rosentratier Programs Asset Condition Structures and Improvements/Furiture CD A General 62,07% 0.00% - - 4.68 1,527 4,52 Rosentratier Programs Asset Condition Structures and Improvements/Furiture CD A Hardware 47,78% 15,09% 1,221 4,81 4,52 4,52 7,646 Rosentratier Programs Aset Condition Structures and Improve		Programs									-		62,342	5,723	16,285	6,871		17,275	-
Resentrater Programs Asset Condition SODA - SOD and BuCC ED AN S Yr Software 68.27% 0.00% - - 246.063 8,481 Rosentrater Programs Asset Condition SCADA - SOD and BuCC ED AN E hardware 66.27% 0.00% - - 246.063 8,481 Rosentrater Programs Asset Condition Struburs and Improvements/Furniture CD AA General 68.27% 0.00% - - 246.063 8,481 Rosentrater Programs Asset Condition Struburs and Improvements/Furniture CD AA General 47.78% 15.09% 1,822.861 198.616 4.868 1,527 4.7.27 7.846 Rosentrater Programs Asset Condition Struburs and Improvements/Furniture CD AN Hardware 4.7.78% 15.09% 2.448 19.814 41.112 47.321 39.970 Rosentrater Programs Asset Condition Struburts-Struburturuturuturuturuturuturutututututu												-	- 34 187	- 4.04	(3 166)	- 13 110	5.940	58,055 17,274	439 3.717
Resentrate Programs Asset Condition SCADA - SOO and BuCC ED AN Hardware Hardware 68.27% 0.00% - - - 137.012 4,722 7,646 Resentrater Programs Asset Condition Structures and Improvements/Furniture CD A General 6.817 15.09% 1,823.861 198.616 4,868 1,527 4,729 Resentrater Programs Asset Condition Structures and Improvements/Furniture CD A Hardware 47.79% 15.09% 2,448 198.616 4,868 1,527 4,721 339.570 Resentrater Programs Asset Condition Structures and Improvements/Furniture CD A General 52.71% 16.61% - - - 1,321 339.570	Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	ED	AN	5 Yr Software	Software	68.27%	0.00%	-	-	-		246,063	8,481	4,373	3,944	2,599
Resentate Programs Asset Condition Structures and Improvement/Furniture CD A Hardware Hardware 9,77% 16,01% 2,44 19,483 48 11,125 47,321 339,570 Resentate Programs Asset Condition Structures and Improvement/Furniture CD A Hardware 47,27% 16,61% 2,44 19,483 48 11,125 47,321 339,570	Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	ED	AN	Hardware	Hardware	68.27%	0.00%	-		-	-	137,012	4,722	2,435	2,196	1,447
Rosentrater Programs Asset Condition Structures and Improvements/Furniture CD AN General General 52.71% 16.61%							General Hardware										(0) 166,790	7.855	58,932 9.033
					CD	AN			52.71%		2,440		40		47,321		411	335	4,470
		Programs	Asset Condition	Structures and Improvements/Furniture	CD	ID	General	General	0.00%	0.00%		-	-	-	-	-	26,660	558	414
Rosentrater Programs Asset Condition Structures and Improvements/Fumiliure CD W A Ceneral Ceneral 7.22% 22.78% 19.270 -		Programs									19,270	-	-	-	-	-	-	-	17,710

										24,395,587	29,046,052	32,678,519	37,007,399	92,328,031	47,680,993	29,260,571	30,080,477	60,917,375
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic tion	Depreciation Category	Ser.Jur.Allocation n Category	Allocation %	WA - G - Allocation %	Jan 2022 - System	Feb 2022 - System	Mar 2022 - System	Apr 2022 - System	May 2022 - System	Jun 2022 - System	Jul 2022 - System	Aug 2022 - System	Sep 2022 - System
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition		ED ED	AN ID	General General	General General	68.27% 0.00%	0.00%	7,671	36,771	4,847	5,643 49.081	12 1.587	-	-	-	-
Rosentrater	Programs	Asset Condition		ED	WA	E Distribution	E Distribution	100.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition		ED	WA OR	General	General	100.00%	0.00%		-		-		-	-		-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition		GD GD	WA	General General	General General	0.00%	0.00%	22,915	-	-	-		87,610	27,753	22.351	1.216
Rosentrater	Programs	Asset Condition	Substation - Station Rebuilds Program	ED	AN	General	General	65.54%	0.00%		-		-					-
Rosentrater	Programs	Asset Condition		ED	AN	General	General	68.27%	0.00%	-	7,445	43,996	866	727	-	-	62,061	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition		ED ED	AN ID	Transmission E Distribution	Transmission E Distribution	65.54% 0.00%	0.00%	5,082 286,092	191.576	- 19,363	418,776 63,296	889 75,212	131,448 146,885	199,430 1.044	507,035 53,643	62,778
Rosentrater	Programs	Asset Condition		ED	WA	E Distribution	E Distribution	100.00%	0.00%	3.423.012	34,928		95,798		99,497	89.441	368.307	13.898
Kensok	Short-Lived Assets	Asset Condition		CD	AA	General	General	47.78%	15.09%	-	-				-	-	-	-
Rosentrater	Large Distinct Projects	Asset Condition		CD	AA	3 Yr Software	Software	47.78%	15.09%	55,056	1,449	929	1	-	409	107	-	-
Rosentrater Rosentrater	Large Distinct Projects Programs	Asset Condition Asset Condition		CD ED	AA AN	General Transmission	General Transmission	47.78% 65.54%	15.09% 0.00%	114,841 (59,734)	(205,317) 42.280	6,481 10.881	13,732 5.064	3,106 39,946	315,053	4,714	323.610	9,732
Rosentrater	Large Distinct Projects	Asset Condition		ED	AN	Transmission	Transmission	65.54%	0.00%	-	42,200	-	3,541,251	84,682	3,363	2,276	1,677	(150,226)
Rosentrater	Large Distinct Projects	Asset Condition		ED	ID	E Distribution	E Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition		ED ED	ID WA	E Distribution E Distribution	E Distribution E Distribution	0.00% 100.00%	0.00%	159,441 309,878	489,797 942,401	304,935 1,877,267	350,915 152,908	56,206 2,010,456	194,139 1,997,695	101,090 1,090,714	94,385 957,703	94,090 1,457,248
Rosentrater	Programs			ED	ID	E Distribution	E Distribution	0.00%	0.00%	1,169,747	1.584.847	864.416	1,855,219	1.659.658	1,748,223	2.235.173	3.206.214	2,481,169
Rosentrater	Programs			ED	WA	E Distribution	E Distribution	100.00%	0.00%	2,144,710	2,692,716	2,394,177	3,009,496	2,807,940	2,695,553	1,938,854	3,563,873	3,087,908
Rosentrater	Programs			ED	WA	Transmission	Transmission	100.00%	0.00%	34	147	436	126	156	53	44	141	59
Rosentrater Rosentrater	Programs Programs			GD GD	ID OR	G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%	457,290 487,557	402,566 650.681	474,804 749,155	777,817 747,415	714,846 883,194	776,235	695,639 466,735	923,159 941,309	1,104,684 617,222
Rosentrater	Programs			GD	WA	G Distribution	G Distribution	0.00%	100.00%	487,557	1,001,136	1,103,350	1,578,763	1,782,851	2,202,793	2,745,119	1,728,424	1,329,751
Rosentrater	Other	Customer Requested	Rattlesnake Flat Wind Farm Project 115kV Integratio	CD	AA	General	General	47.78%	15.09%	-	-	-	-	-	-		-	
Rosentrater	Other		Rattlesnake Flat Wind Farm Project 115kV Integratio		AN	General	General	65.54%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Other Other		Rattlesnake Flat Wind Farm Project 115kV Integratio Rattlesnake Flat Wind Farm Project 115kV Integratio		AN AN	General Transmission	General Transmission	68.27% 65.54%	0.00%	0	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Other	Customer Requested Customer Requested		FD	AN AN	Transmission	Transmission Transmission	65.54% 65.54%	0.00%	-	-	- (0)	-			-		-
Rosentrater	Other	Customer Requested		ED	WA	General	General	100.00%	0.00%	-	-	-			-	-	-	
Thackston	Programs			ED	AN	Production - Hydro	Production - Hydro		0.00%	270,946	2,505				-	-	-	
Magalsky	Short-Lived Assets			CD	AA	5 Yr Software	Software	47.78%	15.09%	102,868	25,833	8,322	(136,934)	6,552	1,524,694	116,592	27,875	9,497
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets	Customer Service Qual Customer Service Qual		ED CD	WA AA	5 Yr Software 2 Yr Software	Software Software	100.00%	0.00%						2,162,784	734,860 31,484	110,969 79,101	103,135 18,144
Magalsky	Short-Lived Assets			CD	AA	3 Yr Software	Software	47.78%	15.09%	32,794	41.254	5.338	10.503	19,755	2,102,704	(870)	-	-
Magalsky	Short-Lived Assets			CD	AA	5 Yr Software	Software	47.78%	15.09%	-	-	-		-	-	-	-	241,077
Maqalsky	Short-Lived Assets			CD	AA	Hardware	Hardware	47.78%	15.09%	85	109	9	26	51	3,841	891	108	22
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets			CD CD	AA AA	3 Yr Software 5 Yr Software	Software Software	47.78% 47.78%	15.09% 15.09%	19.170	16.385	7.036	8.492	3.537	1.198.897	10.911	49.946	177,692 2,194
Magalsky	Short-Lived Assets			CD	AA	General	General	47.78%	15.09%		-	-	0,472		1,170,077		47,740	2,174
Magalsky	Short-Lived Assets			CD	AA	Hardware	Hardware	47.78%	15.09%		-		-	-	1,844	17	77	3
Magalsky	Short-Lived Assets			CD	WA	5 Yr Software	Software	77.22%	22.78%	(1,163)	1,531	(30)	-		-	-	-	-
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets			ED GD	WA OR	5 Yr Software 5 Yr Software	Software Software	100.00% 0.00%	0.00%									245,431
Kensok	Short-Lived Assets	Customer Service Qual		CD	AA	2 Yr Software	Software	47.78%	15.09%	(239)	4,664	9,475	741	3,179	4,078	1,033	3,525	665
Kensok	Short-Lived Assets	Customer Service Qual		CD	AA	3 Yr Software	Software	47.78%	15.09%	(248)	-	-		-	-	37,009	-	(37,009)
Kensok	Short-Lived Assets	Customer Service Qual	Enterprise Security	CD	AA	5 Yr Software	Software	47.78%	15.09%	(24,612)	154,045	52,166	33,627	36,065	98,137	(45,694)	52,616	116,363
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qual Customer Service Qual	Enterprise Security	CD CD	AA AA	General Hardware	General Hardware	47.78% 47.78%	15.09% 15.09%	- (4,854)	33,333	- 14,761	- 10,283	11,792	24,690	(4,446)	43.368	235,261 199,217
Kensok	Short-Lived Assets	Customer Service Qual		ED	AN	5 Yr Software	Software	65.54%	0.00%	(4,004)		14,701			24,070	(4,440)	43,300	177,217
Kensok	Short-Lived Assets	Customer Service Qual		ED	AN	5 Yr Software	Software	68.27%	0.00%	963	540	873	845	572	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qual		ED	AN	Transmission	Transmission	65.54%	0.00%	-	-	-	-	413,208	904	(51)	1,197	2,293
Kensok Kensok	Short-Lived Assets Short-Lived Assets			CD CD	AA AA	5 Yr Software General	Software General	47.78% 47.78%	15.09% 15.09%		-		-		-	-	-	-
Kensok	Short-Lived Assets			CD	AA	Hardware	Hardware	47.78%	15.09%	2,471	3,029	18,980	945		2,084	(289)	-	
Kensok	Short-Lived Assets			CD	AN	General	General	52.71%	16.61%	-	-	-			-	-	121,641	47,589
Kensok	Short-Lived Assets			GD	OR	General	General	0.00%	0.00%	-	-		167,007	15,696	2,775	110	89	1,533
Kensok Kensok	Short-Lived Assets Short-Lived Assets			ED ED	AN AN	5 Yr Software General	Software General	68.27% 65.54%	0.00%									
Kensok	Short-Lived Assets			ED	AN	General	General	68.27%	0.00%	370	3,672	-	-	-	-	-	-	-
Kensok	Short-Lived Assets			ED	AN	Hardware	Hardware	68.27%	0.00%	-	-	-	-	-	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets			ED ED	AN AN	Production - Hydro Production - Other	Production - Hydro Production - Other	o 65.54% r 65.54%	0.00%	10,345	1,502	849	339	-	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets			ED		Production - Other E Distribution	E Distribution	r 65.54% 100.00%	0.00%	-	-	-	-			-		-
Kensok	Other		i Telecommunication & Network Distribution location !		AA	General	General	47.78%	15.09%	-	-	-	-	-	-	-	-	-
Kensok	Other		i Telecommunication & Network Distribution location !		AA	Hardware	Hardware	47.78%	15.09%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		i Washington Advanced Metering Infrastructure Projec i Washington Advanced Metering Infrastructure Projec		WA WA	General Hardware	General Hardware	77.22% 77.22%	22.78% 22.78%		-		-		-	-		-
Rosentrater	Large Distinct Projects		i Washington Advanced Metering Infrastructure Project i Washington Advanced Metering Infrastructure Project		WA	5 Yr Software	Software	100.00%	22.78%	-					-	-		
Rosentrater	Large Distinct Projects	Customer Service Qual	i Washington Advanced Metering Infrastructure Projec	: ED	WA	E Distribution	E Distribution	100.00%	0.00%	3,019	-	-	-	-	-	1,040	-	-
Rosentrater	Large Distinct Projects		Washington Advanced Metering Infrastructure Projec		WA	General	General	100.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects		i Washington Advanced Metering Infrastructure Projec		WA WA	Hardware G Distribution	Hardware G Distribution	100.00% 0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		i Washington Advanced Metering Infrastructure Projec i Washington Advanced Metering Infrastructure Projec		WA	G Distribution General	G Distribution General	0.00%	100.00%	-	-	-	-			-	-	-
Howell	Wildfire			CD	AA	General	General	47.78%	15.09%	155	377	(1,919)	122	149	-	-	-	-
Howell	Wildfire			ED	AN	3 Yr Software	Software	68.27%	0.00%	-	-		-	-	450,664	-	-	-
Howell	Wildfire Wildfire			ED ED	AN ID	Transmission E Distribution	Transmission E Distribution	65.54% 0.00%	0.00%	3,968 268,558	141,710 402.058	23,551 1.732.337	282,927 124,270	8,698 111,564	657,267 124,831	1,372,337 347.018	618,507 1,683,730	349,382 1.580,582
Howell Howell	Wildfire			ED ED	ID ID	E Distribution General	E Distribution General	0.00%	0.00%	268,558 1.589	402,058	1,732,337 39.081	124,270 4,762	111,564 4.411	124,831 4,464	347,018 3.183	1,683,730 23.062	1,580,582 8,841
Howell	Wildfire			ED	WA	E Distribution	E Distribution	100.00%	0.00%	432,096	344,937	1,225,623	4,762 818,070	1,206,841	1,907,382	630,049	1,696,708	1,502,554
Howell	Wildfire			ED	WA	General	General	100.00%	0.00%	8,132	2,977	10,613	3,757	1,074	1,252	761	2,156	4,859
Thackston	Programs			CD	AA	General	General	47.78%	15.09%	-	19,260	2,273	1,886	1,782	-	-	-	-
Thackston Thackston	Programs Programs			CD ED	AA AN	Hardware General	Hardware General	47.78% 68.27%	15.09% 0.00%	-	-	-	-	-	-	-	-	-
Thackston	Programs			ED	AN	Production - Other	Production - Other	65.54%	0.00%	4.736	1.918	77.127	8.514	(5.342)	386.255	381,859	(321,383)	6.801
										48,948								
Thackston Thackston	Programs Programs			ED ED	AN AN	Production - Thermal Transmission	Production - Thern Transmission	n 65.54% 65.54%	0.00%	48,948	40	2,263 26.004	16,500	31,222	95,208	-	-	111,253

_										24,395,587	29,046,052	32,678,519	37,007,399	92,328,031	47,680,993	29,260,571	30,080,477	60,917,37
Witness	Plant Group for Testimony Purposes	Primary Investment Driver		Service	Jurisdic tion	Depreciation Category	Ser.Jur.Allocatio n Category	WA - E - Allocation %	WA - G - Allocation %	Jan 2022 - System	Feb 2022 - System	Mar 2022 - System	Apr 2022 - System	May 2022 - System	Jun 2022 - System	Jul 2022 - System	Aug 2022 - System	Sep 2022 - System
nackston nsentrater	Large Distinct Projects Programs	Failed Plant & Operat Failed Plant & Operat		ED ED	AN AN	Transmission Transmission	Transmission Transmission	65.54% 65.54%	0.00%	(48,722)	29.118	10,553 (106,669)	- 788 145	67.546	5.835	33.194	272.340	- 760.88
osentrater	Programs	Failed Plant & Operat		ED	ID	E Distribution	E Distribution	0.00%	0.00%	147,905	98,304	11,544	177,828	41,028	67,351	40,635	60,371	46,13
osentrater	Programs	Failed Plant & Operat		ED	WA	E Distribution	E Distribution	100.00%	0.00%	120,586	25,402	29,409	299,689	46,989	92,968	57,665	252,062	217,74
sentrater	Programs			GD	ID	G Distribution	G Distribution	0.00%	0.00%	42,656	209,537	37,826	165,926	59,613	89,193	66,351	63,375	190,46
osentrater osentrater	Programs Programs			GD GD	OR WA	G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%	1,051,830 230,226	287,863 194,646	239,902 215,421	293,141 661,141	273,812 414,124	488,107 410.689	365,730 419,450	402,984 411,122	206,21
isentrater	Programs			ED	ID	E Distribution	E Distribution	0.00%	0.00%	10,319	7,541	19,665	28,562	22,333	22,646	13,061	15,985	19,73
sentrater	Programs			ED	WA	E Distribution	E Distribution	100.00%	0.00%	15,670	2,646	5,334	9,256	6,994	10,816	13,962	13,433	8,6
sentrater ackston	Large Distinct Projects Large Distinct Projects			ED CD	AN AA	Transmission Hardware	Transmission Hardware	65.54% 47.78%	0.00%	-	-	-	-	23.017	4,313,018	67,311	3,213	3,1
nackston nackston	Large Distinct Projects			ED	AA AN	Production - Other	Production - Other	47.78%	0.00%			1.234	87.580	23,017 25.214	-	95.974	2.565	2
ensok	Programs	Failed Plant & Operat	ic Technology Failed Assets	CD	AA	General	General	47.78%	15.09%	(847)	62,415	36,157	56,876	61,507	8,332	2,278	19,990	19,9
nsok	Programs	Failed Plant & Operat		CD	AA	Hardware	Hardware	47.78%	15.09%	(43)	17,263	7,810	958	25,796	7,928	2,223	21,128	9,4
nsok sentrater	Programs			ED CD	AN AA	Transmission General	Transmission General	65.54% 47.78%	0.00%	-	-	91,652	(416)	(248)	476 40 545	120	355	3
entrater				ED	AN	General	General	68.27%	0.00%		-				267.274	469	33.941	12,6
ckston			n Cabinet Gorge Dam Fishway	ED	AN	Hardware	Hardware	68.27%	0.00%	-	-		-		10,691	19	1,358	5
ackston				ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%	-	-	-		60,489,428	679,047	219,307	422,639	199,8
ckston				ED	AN	Transportation	Transportation	68.27%	0.00%	61,705	-				-	-	-	
ickston ickston				ED ED	ID AN	Transportation General	Transportation General	0.00%	0.00%	(0)	-	-	-		-	22,855	-	
ickston				ED	AN	General	General	68.27%	0.00%						2,920	22,000		
ackston				ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%	2,180	2,434,265	12,860	3,224	55,412	806,652	19,313	9,348	115,6
entrater				ED	AN	Transmission	Transmission	65.54%	0.00%	-	-	-			-	-	-	
entrater	Mandatory & Compliance			ED	AN	5 Yr Software	Software	68.27%	0.00%	22	-				-	-	-	
entrater entrater	Mandatory & Compliance Mandatory & Compliance			ED ED	AN AN	General General	General General	65.54% 68.27%	0.00%	- (51,719)	. 1	- 2,059	1,447	1.400	8.406	- 631	- 1.765	1,0
entrater entrater	Mandatory & Compliance Mandatory & Compliance			ED	AN	General Hardware	General Hardware	68.27%	0.00%	(51,719)		2,059	1,447	1,400	8,406	631	1,765	1,1
entrater	Mandatory & Compliance			ED	AN	Hardware	Hardware	68.27%	0.00%	61.146	0	1.029	724	700	4.203	315	882	
entrater	Mandatory & Compliance			ED	ID	Transmission	Transmission	0.00%	0.00%	2,445	6,710	7,230	7,671	10,430	5,075	9,382	5,331	7,
entrater	Mandatory & Compliance			ED	WA	Transmission	Transmission	100.00%	0.00%	4,649	12,757	13,744	14,583	19,828	9,649	17,836	10,134	14,
entrater entrater				ED ED	AN ID	Transmission E Distribution	Transmission E Distribution	65.54% 0.00%	0.00%	43,703 92,192	- 103.683	173.336	972,637 316,672	54,731 36,167	820,691 (11,531)	353 43.772	0 22.742	58
entrater				ED	WA	E Distribution	E Distribution	100.00%	0.00%	226,744	374,574	364,130	440,275	267,348	520,945	578,014	489,093	1,691,
entrater				GD	ID	G Distribution	G Distribution	0.00%	0.00%	62	68,832	67	69	68	75	60	1,306	.,
entrater				GD	OR	G Distribution	G Distribution	0.00%	0.00%	-	70,993	-			-	-	-	
entrater				GD	WA	G Distribution	G Distribution	0.00%	100.00%	141	246,133	1,694	5,658	2,112	654	2,849	3,118	
entrater entrater			n Gas Facility Replacement Program (GFRP) Aldyl A Pig n Gas Facility Replacement Program (GFRP) Aldyl A Pig		ID OR	G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%	113,691 84.826	24,146 421,220	24,150 908,143	24,943 581,292	98,054 741,278	12,436 739,198	8,347 479,509	21,008 924,697	20,0 1,298.3
entrater			n Gas Facility Replacement Program (GFRP) Aldyl A Pip		WA	G Distribution	G Distribution	0.00%	100.00%	229.123	247.267	1.444.623	593.827	2.700.035	2.604.037	1.254.793	2.590.791	2.815.0
entrater				CD	AA	3 Yr Software	Software	47.78%	15.09%			-				-		
entrater	Mandatory & Compliance	Mandatory & Complia	n Gas HP Pipeline Remediation Program	GD	WA	G Distribution	G Distribution	0.00%	100.00%	-	-	-			-	-	-	
entrater				GD	ID	G Distribution	G Distribution	0.00%	0.00%	1,175	5,671	2,173	3,270	2,548	8,524	7,820	3,525	1,3
entrater entrater				GD GD	OR WA	G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%	61,677 1,841	40,847	12,627 3,826	18,854	32,300 2.015	110,491 4 078	25,631 14,643	76,667	59. 22.
entrater				GD	ID	G Distribution	G Distribution	0.00%	0.00%	48	1.811	3,020	1.317	2,015	7.013	14,045	7.580	22,
entrater				GD	OR	G Distribution	G Distribution	0.00%	0.00%	470	431	304	1,960	4,483	6,944	107,749	73,019	8,
entrater				GD	WA	G Distribution	G Distribution	0.00%	100.00%	7,349	4,417	244	96	12,750	1,490	-	2,959	8,
entrater	Mandatory & Compliance			GD	ID	G Distribution	G Distribution	0.00%	0.00%	26,854	72,975	40,699	39,709	20,284	8,781	14,429	8,443	14,9
entrater entrater	Mandatory & Compliance Mandatory & Compliance			GD GD	OR WA	G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%	55,620 157,352	84,710 162,506	148,445 115,747	49,310 78,414	31,519 36,970	27,759 19,101	35,721 17.616	40,996 20,412	126,0
entrater				GD	ID	G Distribution	G Distribution	0.00%	0.00%	1 920 927	14 659	(14.043)	43 768	10 757	38 754	28 206	71 402	307
entrater	Mandatory & Compliance	Mandatory & Complia	n Gas Replacement Street and Highway Program	GD	OR	G Distribution	G Distribution	0.00%	0.00%	15,122	42,969	77,819	107,805	272,887	348,075	136,782	62,358	7,
entrater				GD	WA	G Distribution	G Distribution	0.00%	100.00%	13,125	12,933	38,055	85,796	81,282	146,610	119,669	137,642	244,
entrater				GD	WA	G Distribution	G Distribution	0.00%	100.00%	-	-	-	-		-	-	-	
sok ckston				ED ED	WA AN	General Production - Hydro	General Production - Hydro	100.00% 65.54%	0.00%	-	-	-	-		-	-	-	
entrater	Mandatory & Compliance			ED	ID	E Distribution	E Distribution	0.00%	0.00%	(64.453)	537,834	(27.626)	189.531	207.201	261.711	227.925	117.685	(62.
entrater	Mandatory & Compliance			ED	WA	E Distribution	E Distribution	100.00%	0.00%	505,423	556,228	230,342	692,006	308,100	481,769	(485,013)	373,501	168,
iok				CD	AA	5 Yr Software	Software	47.78%	15.09%	-	-	997	1,219	1,504	205	-	793	2.
iok intrater				CD ED	AA AN	Hardware General	Hardware General	47.78% 65.54%	15.09% 0.00%	-	-	1,211	1,481	1,827	249	-	963	2,
entrater entrater				ED	AN AN	General General	General General	65.54% 68.27%	0.00%	-	-	-			-	-	-	
entrater				ED	AN	Transmission	Transmission	65.54%	0.00%	8.683	25.860	211	3.815	1.622	580,394	714.768	1.837	
kston	Mandatory & Compliance			ED	AN	Transmission	Transmission	65.54%	0.00%	34,228	(877)	2,602	1,714	2,932	920	6,501	1,366	2
:kston	Mandatory & Compliance			ED	ID	E Distribution	E Distribution	0.00%	0.00%	24,120	17,294	241	241	144	1,311	14,227	208	
kston:	Mandatory & Compliance Mandatory & Compliance			ED GD	WA ID	E Distribution G Distribution	E Distribution G Distribution	100.00%	0.00%	17,517 2.245	-	6,367	839	982	2,105 202	2,634 3.828	333	
kston	Mandatory & Compliance			GD	OR	G Distribution	G Distribution	0.00%	0.00%	1.123		4.946	319	4.862	2.083	7.190	2 080	
kston	Mandatory & Compliance			GD	WA	G Distribution	G Distribution	0.00%	100.00%	1,775	-	4,740	66	940	671	919	3,474	
ntrater			n Saddle Mountain 230/115kV Station (New) Integration	CD	AA	General	General	47.78%	15.09%	84,826	3,421	-	-	1,000,566	1,079,254	1,530	2,119	1,087
entrater			n Saddle Mountain 230/115kV Station (New) Integration		WA	General	General	77.22%	22.78%	(431)	6,242	6,052	664	391	-	-	-	(1,087
entrater			n Saddle Mountain 230/115kV Station (New) Integration		AN	General	General	65.54%	0.00%	-		-	-	-	-	-	-	
entrater entrater			n Saddle Mountain 230/115kV Station (New) Integration Saddle Mountain 230/115kV Station (New) Integration		AN AN	General Transmission	General Transmission	68.27% 65.54%	0.00%	(85,733)	7,014 (208)	9,563 184	21,492 336	(1,000,090)	(1,076,033) 335	24	(539)	
entrater			n Saddle Mountain 230/115kV Station (New) Integration n Saddle Mountain 230/115kV Station (New) Integration		AN	General	General	68.27%	0.00%	-	(200)			-		-	-	
entrater			n Saddle Mountain 230/115kV Station (New) Integration		AN	Transmission	Transmission	65.54%	0.00%	551,338	715		-	7,793,016	10,871	-	-	
entrater	Mandatory & Compliance	Mandatory & Complia	n Saddle Mountain 230/115kV Station (New) Integration	ED	WA	E Distribution	E Distribution	100.00%	0.00%	56,793	3,691,488	42,732	8,976	429	-		8,194	753
entrater			n Saddle Mountain 230/115kV Station (New) Integration		WA	General	General	100.00%	0.00%	-	-	-	-	-	-	-	-	
sok ckston	Mandatory & Compliance			CD FD	AA	Hardware Production - Hydro	Hardware	47.78% 65.54%	15.09%	-	-	-	-	-	-	-	-	
ickston ientrater			n Spokane River License Implementation n Spokane Valley Transmission Reinforcement Project		AN AN	Production - Hydro General	Production - Hydro General	65.54% 65.54%	0.00%	24,470	-		-	-	-	-	-	
entrater			n Spokane Valley Transmission Reinforcement Project		AN	Transmission	Transmission	65.54%	0.00%	27,671	8,960	1,588	6,170	226	2,477,451	(31,300)	12,697	186,6
			n Spokane Valley Transmission Reinforcement Project		WA	E Distribution	E Distribution	100.00%	0.00%		-	-	-	-	446,770	38,583		
entrater																		

										24,395,587	29,046,052	32,678,519	37,007,399	92,328,031	47,680,993	29,260,571	30,080,477	60,917,375
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic tion	Depreciation Category	Ser.Jur.Allocatio n Category	WA - E - Allocation %	WA - G - Allocation %	Jan 2022 - System	Feb 2022 - System	Mar 2022 - System	Apr 2022 - System	May 2022 - System	Jun 2022 - System	Jul 2022 - System	Aug 2022 - System	Sep 2022 - System
Rosentrater Rosentrater				CD ED	AA AN	General Transmission	General Transmission	47.78% 65.54%	15.09% 0.00%	(1,058) 37,517	129,434	1,863	3,136	(85,736)	3,247	2,758	2,379	2,327
Rosentrater Rosentrater			Transmission Construction - Compliance Transmission NERC Low-Risk Priority Lines Mitigation	ED	WA AN	E Distribution Transmission	E Distribution Transmission	100.00% 65.54%	0.00%	-	-	329,643	8,318	-	-	-	- 2,160,792	- (1,033,769)
Rosentrater				ED	AN	Transmission	Transmission	65.54%	0.00%	-	-		91,902	-		-	2,160,792	(1,033,789)
Rosentrater				ED	ID	E Distribution	E Distribution	0.00%	0.00%	1,269	1,397	399	(6,802)	-	-	-	-	-
Rosentrater Rosentrater			Westside 230/115kV Station Brownfield Rebuild Proj Westside 230/115kV Station Brownfield Rebuild Proj		AN AN	General Transmission	General Transmission	65.54% 65.54%	0.00%	23,727	-	83.253	107,527	2.837	(227.729)	-	3.099	7.081
Rosentrater	Mandatory & Compliance	Mandatory & Complian	WSDOT Control Zone Mitigation	ED	WA	E Distribution	E Distribution	100.00%	0.00%	22,123	2,070	24,983	13,983	100,527	212,430	175,195	80,607	132,524
Thackston Rosentrater	Mandatory & Compliance Large Distinct Projects			ED ED	WA WA	Intangible E Distribution	Intangible E Distribution	100.00% 100.00%	0.00%	1,200	-	-	-	-	-	3,077	-	7,857
Kensok				CD	AA	5 Yr Software	Software	47.78%	15.09%	1,556	25,075	26,037	26,071	36,963	57,302	21,298	59,589	40,803
Kensok	Short-Lived Assets			CD	AA	General	General	47.78%	15.09%	1,556	25,075	26,038	26,071	36,963	57,303	21,298	59,589	40,803
Kensok Rosentrater	Short-Lived Assets Other			CD CD	AA AA	Hardware General	Hardware General	47.78% 47.78%	15.09% 15.09%	3,321	52,240	55,354	52,129	74,778	114,667	42,596	119,178	81,606
Kensok	Short-Lived Assets	Performance & Capacit	Control and Safety Network Infrastructure	CD	AA	General	General	47.78%	15.09%	-	-		17,303	89,103	1,246	-	-	
Thackston Kensok	Large Distinct Projects Short-Lived Assets	Performance & Capacit		ED CD	AN AA	Production - Other 5 Yr Software	Production - Other Software	65.54% 47.78%	0.00% 15.09%	6 985	- 22,657	- 27 185	18 936	- 36,396	130,203	- 11,168	- 56,592	- 59,000
Kensok	Short-Lived Assets		Data Center Compute and Storage Systems	CD	AA	Hardware	Hardware	47.78%	15.09%	1,546	10,031	10,606	8,667	36,396	1,881	(14)	13	27
Kensok	Short-Lived Assets			ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%	-	151,547	15,991	12,748	10,708	57	-	-	-
Kensok Kensok	Large Distinct Projects	Performance & Capacit Performance & Capacit		CD	AA AA	5 Yr Software General	Software General	47.78% 47.78%	15.09% 15.09%	497 5.154	430 142.398	(1,316) (1,640)	258 3.549	277 7,953	75 8 088	109	95 4.115	82 855
Kensok	Large Distinct Projects	Performance & Capacit		CD	AN	General	General	52.71%	16.61%	-	-	-	3,047	-	-	-	4,115	-
Kensok		Performance & Capacit		CD	WA	General	General	77.22%	22.78%	-	-	-	-	-	-	-	-	-
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capacit Performance & Capacit		CD FD	WA	Hardware F Distribution	Hardware F Distribution	77.22% 100.00%	22.78%	-								
Rosentrater	Programs		Distribution System Enhancements	ED	AN	Transmission	Transmission	65.54%	0.00%	(0)	-	-	-	-		-	-	-
Rosentrater	Programs			ED	ID	E Distribution	E Distribution	0.00%	0.00%	90,672	559,118	208,471	185,706	366,357	442,970	142,829	92,803	291,162
Rosentrater Rosentrater	Programs Programs			ED ED	WA	E Distribution E Distribution	E Distribution E Distribution	100.00%	0.00%	44,962 11,426	1,586,770 65.961	260,628 23.014	251,439 31.693	30,507	713,893 6.539	180,616 2.624	47,492 4.501	397,752 82,963
Kensok	Short-Lived Assets			CD	AA	3 Yr Software	Software	47.78%	15.09%	(1,804)	1,848,916	-	(35,240)	156,636	-	272,997	55,091	73,911
Kensok Kensok	Short-Lived Assets			CD CD	AA AA	5 Yr Software Hardware	Software Hardware	47.78% 47.78%	15.09% 15.09%	1,419	55,294 96,380	12,074 5,559	4,227	9,770	176,191	16,545	24,875 82,917	50,018 152,779
Kensok	Short-Lived Assets Short-Lived Assets			ED	AA	3 Yr Software	Software	47.78%	0.00%	(8,432) 112 275	96,380	2,648	6,341 1,098	(196,620)	3,691	2,279,117	5,098	6 595
Kensok	Short-Lived Assets	Performance & Capacit	Endpoint Compute and Productivity Systems	ED	AN	Hardware	Hardware	68.27%	0.00%	137,225	3,456	3,236	1,342	14,228	4,360	4,910	6,231	8,060
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Delivery Modernization & Operational Efficien Energy Delivery Modernization & Operational Efficien		AA AA	3 Yr Software 5 Yr Software	Software Software	47.78% 47.78%	15.09% 15.09%	1,858,741 269,893	8,100 20,141	7,379 7,638	3,587 15,809	2,119 12.471	1,190 4,448	1,793,120 17.260	72,114 259	25,247 1.053.479
Kensok			Energy Delivery Modernization & Operational Efficien		AA	Hardware	Hardware	47.78%	15.09%	209,893	20,141	7,636	15,604	12,471	2,228	- 17,260	209	45.981
Kensok	Short-Lived Assets		Energy Delivery Modernization & Operational Efficien		AN	5 Yr Software	Software	65.54%	0.00%	-		-		-			-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Delivery Modernization & Operational Efficien Energy Delivery Modernization & Operational Efficien		AN AN	5 Yr Software Hardware	Software Hardware	68.27% 68.27%	0.00%	18,094	11,950	115,013 24,419	26,902 6,539	3,971 654	(18,039) (465)		366,307 75.222	53,963 6.612
Kensok	Short-Lived Assets		Energy Delivery Modernization & Operational Efficien		WA	5 Yr Software	Software	100.00%	0.00%	115,279	136,202	76	76	-	(73,183)	269,574	2,212	-
Kensok	Short-Lived Assets EIM		Energy Delivery Modernization & Operational Efficien		WA AA	Hardware General	Hardware	100.00% 47.78%	0.00%	57,063	67,420	37	38	-	73,183	269,574	2,212	-
Kinney Kinney	EIM			CD ED	AN	5 Yr Software	General Software	47.78%	0.00%	2,546	2,806	5,536	9,041	3,016	1,772	2,367	3,266	- 555
Kinney	EIM			ED	AN	5 Yr Software	Software	68.27%	0.00%	-		9,352,659	477,375	404,809	201,324	142,403	8,562	7,960
Kinney Kinney	EIM			ED ED	AN AN	General General	General General	65.54% 68.27%	0.00%	-	-	2.497	- 174	- 193	- 58	- 33	- 4	-
Kinney	EIM			ED	AN	Hardware	Hardware	68.27%	0.00%			119,694	5,713	9,089	67,085	397	41	
Kinney	EIM			ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%	-	-		-	-	-	-	-	-
Kinney Kinney	EIM			ED ED	AN AN	Production - Other Transmission	Production - Other Transmission	65.54% 65.54%	0.00%	-	7,326	1,996	130	-	-	-	-	-
Kinney	EIM		Energy Imbalance Market	ED	ID	E Distribution	E Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Kinney	EIM			ED FD	ID MT	General	General	0.00%	0.00%	-		-		-	-			-
Kinney Kinney	EIM	Performance & Capacit Performance & Capacit		ED	MT	E Distribution General	E Distribution General	0.00%	0.00%						-		-	
Kinney	EIM	Performance & Capacit	Energy Imbalance Market	ED	WA	E Distribution	E Distribution	100.00%	0.00%	-	2,231	580	-	-	-	-	-	
Kinney Kinney	EIM NEW (Actuals)		Energy Imbalance Market Energy Imbalance Market Modernization & Operation	ED	WA AN	General 5 Yr Software	General Software	100.00% 68.27%	0.00%	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets		Energy Resources Modernization & Operation Energy Resources Modernization & Operational Effici		AA	3 Yr Software	Software	47.78%	15.09%	1,351	(2,010)	-		-	-	-	-	-
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Effici			5 Yr Software	Software	47.78%	15.09%	197,105	56,926	89,500	66,814	62,420	81,573	33,713	63,467	97,650
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Resources Modernization & Operational Effici Energy Resources Modernization & Operational Effici		AA AN	Hardware 2 Yr Software	Hardware Software	47.78% 68.27%	15.09%	7,324	23							
Kensok			Energy Resources Modernization & Operational Effici			3 Yr Software	Software	65.54%	0.00%	-	-	-	-	-	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Resources Modernization & Operational Effici		AN AN	3 Yr Software 5 Yr Software	Software Software	68.27% 65.54%	0.00%	700	1,195		-	-	-	-	-	
Kensok			Energy Resources Modernization & Operational Effici Energy Resources Modernization & Operational Effici			5 Yr Software 5 Yr Software	Software	68.27%	0.00%	- 62	-	1,218	-	65.554		-	-	-
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Effici		AN	Hardware	Hardware	65.54%	0.00%	-				-	-		-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Resources Modernization & Operational Effici Energy Resources Modernization & Operational Effici		AN AA	Hardware 5 Yr Software	Hardware Software	68.27% 0.00%	0.00% 47.36%	15	-	299	-	(65,554)	-	-	-	-
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Effici		AA	5 Yr Software	Software	0.00%	50.19%	-		-		-	-	-	-	-
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Effici		AA	Hardware	Hardware	0.00%	47.36%	-		-		-	-		-	-
Kensok Kensok	Programs Programs			CD	AA AA	3 Yr Software 5 Yr Software	Software Software	47.78% 47.78%	15.09% 15.09%	2 833	1 617	1 265	1 571	109,830 (107,723)	- 67	929	1 075	- 609
Kensok	Programs			CD	AA	General	General	47.78%	15.09%	46,026	48,361	313,500	421,563	42,531	1,489,883	410,809	91,821	390,432
Kensok	Programs			CD	AA	Hardware	Hardware	47.78%	15.09%	9,919	21,450	18,140	7,565	13,541	7,179	2,756	7,207	4,537
Kensok Kensok	Programs Short-Lived Assets			ED CD	AN AA	Transmission 1 Yr Software	Transmission Software	65.54% 47.78%	0.00% 15.09%	(26) 374,595	572 45,482	610 52,166	171 83,484	13,074	36,073	3,677	5,142	5,144
Kensok	Short-Lived Assets	Performance & Capacit	Enterprise Communication Systems	CD	AA	3 Yr Software	Software	47.78%	15.09%	121	865	92	-	1,359	184,198	449,873	427,310	156,324
Kensok	Short-Lived Assets Short-Lived Assets			CD CD	AA AA	5 Yr Software	Software	47.78% 47.78%	15.09% 15.09%	(154,001) 171,712	50,817 2.286	79,703 19,494	17,462	16,516 13,394	2,084	7,003 416,744	1,749 40,996	727 15.750
Kensok Kensok	Short-Lived Assets Short-Lived Assets			CD	AA	General Hardware	General Hardware	47.78%	15.09%	171,712 (6,491)	2,286	19,494	12,027	13,394 4,600	1,373 408.559	416,744 (407)	40,996 (215,276)	15,750
Kensok	Short-Lived Assets	Performance & Capacit	Enterprise Network Infrastructure	CD	AA	General	General	47.78%	15.09%		-		-	276,291	9,037	4,545	10,705	26,604
Kensok Kensok	Programs Programs		Environmental Control & Monitoring Systems Environmental Control & Monitoring Systems	CD	AA AA	General Hardware	General Hardware	47.78% 47.78%	15.09% 15.09%	1,605	5,463	13,178	47,163	8,296	77,051	3,765	155,731	286,411
NEIDUK	1109-0113	r chormanue ar calpaciti	criveonnanal control a wonitoring systems	55		noromale.	ria uware	47.7070	10.09%	-	-	-	-	-	-	-	-	-

										24,395,587	29,046,052	32,678,519	37,007,399	92,328,031	47,680,993	29,260,571	30,080,477	60,917,375
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Se	Jurisdic	Depreciation Category	Ser.Jur.Allocatio	WA - E - Allocation %	WA - G - Allocation %	Jan 2022 - System	Feb 2022 - System	Mar 2022 - System	Apr 2022 - System	May 2022 - System	Jun 2022 - System	Jul 2022 - System	Aug 2022 - System	Sep 2022 - System
Kensok	Short-Lived Assets	Performance & Capacit	ET Modernization & Operational Efficiency -	Technol: CD	AA	2 Yr Software	Software	47.78%	15.09%									67.003
Kensok	Short-Lived Assets	Performance & Capacit	ET Modernization & Operational Efficiency -	Technol: CD	AA	3 Yr Software	Software	47.78%	15.09%	471	545	164	94		-	-	-	-
Kensok	Short-Lived Assets	Performance & Capacit	ET Modernization & Operational Efficiency -	Technolc CD	AA	5 Yr Software	Software	47.78%	15.09%	4,215	38,881	8,642	1,251	105,780	155,058	123,476	28,539	17,161
Kensok	Short-Lived Assets	Performance & Capacit	ET Modernization & Operational Efficiency -	Technol: CD	AA	Hardware	Hardware	47.78%	15.09%	1,324	8,026	1,897	167	(105,780)	83	-	-	-
Kensok	Short-Lived Assets	Performance & Capacit	ET Modernization & Operational Efficiency -	Technol: ED	AN	5 Yr Software	Software	68.27%	0.00%		7,721	-	-		-	-	-	-
Kensok	Programs	Performance & Capacit	Fiber Network Lease Service Replacement	CD	AA	General	General	47.78%	15.09%									-
Kensok	Programs		Fiber Network Lease Service Replacement	ED		Transmission	Transmission	65.54%	0.00%	403	1,246	98,074	11,797	1,195	246,094	37,486	2,554	5,438
Kensok	Short-Lived Assets	Performance & Capacit	Financial & Accounting Technology	CD	AA	3 Yr Software	Software	47.78%	15.09%	(102)	2,991	2,533		16,605				-
Kensok	Short-Lived Assets		Financial & Accounting Technology	CD		5 Yr Software	Software	47.78%	15.09%	35,841	66,079	63,482	(26,736)	10,869	396,700	28,885	38,011	900
Kensok	Short-Lived Assets	Performance & Capacit	Financial & Accounting Technology	CD		Hardware	Hardware	47.78%	15.09%	572	1,230	1,157	(596)	(10,869)	-	-	-	
Rosentrater	Programs	Performance & Capacit	Gas Airway Heights HP Reinforcement	GD		G Distribution	G Distribution	0.00%	100.00%	-	-	-		-	-	-	-	
Rosentrater	Large Distinct Projects		Gas Cheney HP Reinforcement	GD		G Distribution	G Distribution	0.00%	100.00%		-		-		-	-	-	
	Large Distinct Projects		Gas Operator Qualification Compliance	CD		Transportation	Transportation	77.22%	22.78%	-	-	-		-	-	-	-	
Rosentrater	Large Distinct Projects		Gas Operator Qualification Compliance	GD		General	General	0.00%	47.36%		-		-		-	-	-	
Rosentrater	Large Distinct Projects		Gas Operator Qualification Compliance	GD		General	General	0.00%	50.19%		-		-		5,750	-	-	
Rosentrater	Large Distinct Projects		Gas Operator Qualification Compliance	GD		Transportation	Transportation	0.00%	72.92%						-	106,067	662	-
Rosentrater	Programs		Gas Reinforcement Program	GD		G Distribution	G Distribution	0.00%	0.00%	591	767	960			2,907	6,512	730	528
Rosentrater	Programs		Gas Reinforcement Program	GD		G Distribution	G Distribution	0.00%	0.00%	930	893,396	12,379	123,197	18,509	1,254	33,441	10,113	95,366
Rosentrater	Programs		Gas Reinforcement Program	GD		G Distribution	G Distribution	0.00%	100.00%	77,906	6,496	26,303	91,773	73,128	119,868	42,159	20,294	25,402
Rosentrater	Programs	Performance & Capacit		GD		General	General	0.00%	72.92%		-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capacit		GD		G Distribution	G Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capacit		GD		G Distribution	G Distribution	0.00%	0.00%	-	-	-	1,650	-	-	-	-	-
Rosentrater	Programs	Performance & Capacit		GD		G Distribution	G Distribution	0.00%	100.00%	-	-	-		-		1,604	326	
Rosentrater	NEW (Actuals)		Gas Warden HP Reinforcement	GD		G Distribution	G Distribution	0.00%	100.00%	-	-	-	- ,	-		186,302	3,034	300
Kensok	Short-Lived Assets		Human Resources Technology	CD		3 Yr Software	Software	47.78%	15.09% 15.09%	2,736	3,537	13,808	6	-	-	-	6,034	91,720
Kensok Rosentrater	Short-Lived Assets		Human Resources Technology	CD GD		5 Yr Software Gas Storage	Software	47.78% 0.00%	68.81%	(412)	2,681	235.997	82 219.910	205	404 705	-	113.150	117.406
	Large Distinct Projects		Jackson Prairie Joint Project	GD		Gas Storage Gas Storage	Gas Storage	0.00%	0.00%	202,354 21.613	(173,058) (18,484)		219,910	150,580 16.083	426,785 45.584	117,022 12,499	12.085	12.540
	Large Distinct Projects		Jackson Prairie Joint Project			Gas Storage 5 Yr Software	Gas Storage Software	47.78%	15.09%	21,613	(18,484)	25,206	23,488	16,083	45,584		12,085	12,540
Kensok Kensok	Large Distinct Projects Large Distinct Projects		Land Mobile Radio & Real Time Communicat Land Mobile Radio & Real Time Communicat			General	General	47.78%	15.09%	2.521	8.904	13.066	5.923	7.432	2.750	(2) 4.243	137.186	34.981
	Large Distinct Projects		Land Mobile Radio & Real Time Communicat			Hardware	Hardware	47.78%	15.09%	2,521	0,904	13,000	0,923	7,432	2,750	4,243	137,100	34,901
	Large Distinct Projects		Land Mobile Radio & Real Time Communicat			Transportation	Transportation	47.78%	15.09%		22,754	3,572	- ,	-			-	-
	Short-Lived Assets		Legal & Compliance Technology	CD		5 Yr Software	Software	47.78%	15.09%	- 63	22,754	3,572	0	-	348,290	(1,026)	2,342	717
Kensok	Short-Lived Assets		Legal & Compliance Technology	CD		Hardware	Hardware	47.78%	15.09%	03		-		-	340,270	(1,020)	2,342	/1/
Kensok	Short-Lived Assets		Legal & Compliance Technology	CD		5 Yr Software	Software	77.22%	22.78%	-	-	-		-	-	-	-	-
Rosentrater	Programs		Substation - New Distribution Station Capac			General	General	47.78%	15.09%		-	-	-	-	-	-	-	-
Rosentrater	Programs		Substation - New Distribution Station Capac			E Distribution	E Distribution	63.66%	0.00%		35			217				
Rosentrater	Programs		Substation - New Distribution Station Capac			E Distribution	E Distribution	65.54%	0.00%					2				
Rosentrater	Programs		Substation - New Distribution Station Capac			General	General	65.54%	0.00%									
Rosentrater	Programs		Substation - New Distribution Station Capac			General	General	68.27%	0.00%		140	1.153		870				
Rosentrater	Programs		Substation - New Distribution Station Capac			Transmission	Transmission	65.54%	0.00%		-	27.681		-	1.227.289	2.187	4.309	5.985
Rosentrater	Programs		Substation - New Distribution Station Capac			E Distribution	E Distribution	0.00%	0.00%			809.353	364.629	5.561	112	56	492	200
Rosentrater	Programs		Substation - New Distribution Station Capac			General	General	0.00%	0.00%					-,				
Rosentrater	Programs		Substation - New Distribution Station Capac			E Distribution	E Distribution	100.00%	0.00%	12.101	64	(560)	52.688	1.439	136.171	840.102	161.420	59
Rosentrater	Programs		Substation - New Distribution Station Capac			General	General	100.00%	0.00%	132	1	6	10	11	14		-	-
Magalsky	Programs	Performance & Capacit		ED		E Distribution	E Distribution	100.00%	0.00%	37,876	190,392	92.945	56,587	123.738	97,794	201,321	66,758	52,231
	Large Distinct Projects		Strategic Initiatives - Clean Energy Fund 2	ED	AN	5 Yr Software	Software	68.27%	0.00%		(68,524)	57,533	7,752	2,683				
	Large Distinct Projects		Strategic Initiatives - Clean Energy Fund 2	ED		E Distribution	E Distribution	100.00%	0.00%	92,285	11,026	916	334,120	700,000	114,159		(692,862)	
Rosentrater	Large Distinct Projects	No Driver	Strategic Initiatives - Clean Energy Fund 2	ED	WA	General	General	100.00%	0.00%	(3,230)								
Rosentrater	Large Distinct Projects	No Driver	Strategic Initiatives - South Landing (Catalys	/st) - Clea ED	WA	E Distribution	E Distribution	100.00%	0.00%	451			1,855,735	374,325	19,718	12,837	(334,680)	27,194
Rosentrater	Large Distinct Projects		Strategic Initiatives - Real Time Power Syste			General	General	65.54%	0.00%					-				
Rosentrater	Large Distinct Projects	No Driver	Strategic Initiatives - Real Time Power Syste	em Simul ED	AN	General	General	68.27%	0.00%	2,529								
Rusentrater																		

Image <th< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>34,417,983</th><th>32,090,208</th><th>55,425,725</th><th>505 328 919</th><th>12 135 677</th><th>16,135,120</th><th>16,506,773</th><th>20 115 706</th><th>55 611 144</th><th>24.469.623</th></th<>											34,417,983	32,090,208	55,425,725	505 328 919	12 135 677	16,135,120	16,506,773	20 115 706	55 611 144	24.469.623
Name Name Name Name N	Witness			Project (Business Case)	Service						Oct 2022 -	Nov 2022 -	Dec 2022 -			WA - Electric Feb	WA - Electric Mar			WA - Electric Jun
Name Name Name Name N	Kensok	Short-Lived Assets	Asset Condition	Atlas	CD	AA	3 Yr Software	Software	47.78%	15.09%				(118,139)						320
Name											-			1,620,001		-	-			-
Name	Kensok	Short-Lived Assets	Asset Condition	Atlas	CD	AA	Hardware	Hardware	47.78%	15.09%	-	-	-		(1,676)	610	1,678	29	9	7
																				2,701
		Programs		Base Load Hydro							63,880	1,348	201,411		3,884		6,371	2,722		183,751
											-	-	-			1,778	1,006	3,599	227	1,217
Name Second region (second region (secon											-					- 30	-	62		
											103	-	-	3,297,501	-	-	-	2,102,827	45,761	5,973
TheoryAll (198)Cold (198)Co											17 727	22 917	60.659	706 493		16 037	3 938	- 18 154	(3.761)	110 539
	Rosentrater		Asset Condition	Capital Tools & Stores	CD	AN	General	General	52.71%	16.61%		40,156		181,496	-		-	-	-	20,441
											3,235		-		-			-		
												37,747	-	-	-		-		-	
bornor Name App of the bornor App of the borno													-		31,742	(6)	3,259	745	29,180	44,913
Imate Mate <													10.767		2 517	28 511	443	11 489	19.571	80.029
Name Name </td <td></td> <td></td> <td>Asset Condition</td> <td>Capital Tools & Stores</td> <td>GD</td> <td>AA</td> <td>General</td> <td>General</td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td>			Asset Condition	Capital Tools & Stores	GD	AA	General	General			-		-	-			-	-	-	
Name Name <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>457</td><td></td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></th<>											-	457			-	-	-	-	-	-
Nome Index													-			-	-			
NameAmpleMarket<											4,291	2,915	-	161,038		-	-	-	-	-
InstructMaine<											- 16 532	28 524	-	43 220	-	-	-	-	-	-
IndemAndem <th< td=""><td></td><td>Programs</td><td>Asset Condition</td><td>Distribution Grid Modernization</td><td>ED</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></th<>		Programs	Asset Condition	Distribution Grid Modernization	ED								-		-	-	-	-	-	-
Subbit Subbit<															183,866	229,807	62,152	616,135	129,597	173,050
NameAnsateAnd columnAll columnAll columnCACDelta belactiveFinal columnCDelta belactiveDelta belact			Asset Condition				E Distribution			0.00%	442,007						-			
Barbare Barbare <t< td=""><td></td><td>Programs</td><td></td><td></td><td></td><td></td><td>E Distribution</td><td>E Distribution</td><td></td><td></td><td>645,385</td><td>636,657</td><td>733,033</td><td>9,049,949</td><td>625,949</td><td>597,530</td><td>689,939</td><td>1,587,222</td><td>808,311</td><td>936,934</td></t<>		Programs					E Distribution	E Distribution			645,385	636,657	733,033	9,049,949	625,949	597,530	689,939	1,587,222	808,311	936,934
Instruct Appr Appr Appr Appr <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td></td><td></td></t<>											-					-	-			
Instruct	Rosentrater	Programs	Asset Condition	Downtown Network - Asset Condition	ED	WA	E Distribution	E Distribution	100.00%	0.00%	232,974	89,658	56,878		78,153	109,788	114,315	51,281		32,075
Bachell Parter And Control Parter Parter Parter Parter											-	-	-		-	-	-	-		-
Image And Contin Image											-	-	-		-	-	1.056	-	(982)	13,727
Bartele Page Aucl Ordel Function Control Page Aucl Ordel Function Page Aucl Ordel Function Page Aucl Ordel Function Page Aucl Ordel Function Function Page Aucl Ordel Function Funcin Function Funcin											6,773	2,082	-			-	99,966	327	-	15,066
Instantion<		Programs					Transportation Transportation	Transportation					-			-			-	37,972
ImpureMuniceMulticationImpureMulticationMult	Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	AN	General	General	68.27%	0.00%	-	-	-		-	47,649	-	-	-	-
Instruct Program Act Code Part Exc Code Part D Part							Transportation				-	-		-			-	100 -	-	-
Institute Physical Acta Cachine In Service Capital Part and Service Capi											-	-	450,965			-		-	-	
ImageAppendAnd ForditeIndex orderIndex order		Programs					Transportation				7,974	153,605	-	1,789,060	277,744	769,268	359,569	625	117,618	102,856
Image Parage Ander Gentle Parage Pa													-			-			-	
Brance Parame Aucl Cedels First Social Cedels <td>Rosentrater</td> <td>Programs</td> <td>Asset Condition</td> <td>Fleet Services Capital Plan</td> <td>GD</td> <td>ID</td> <td>Transportation</td> <td>Transportation</td> <td>0.00%</td> <td>0.00%</td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	ID	Transportation	Transportation	0.00%	0.00%			-		-	-	-	-	-	-
Bandard Mark New (Acade) Act Condition Gas PT Speaksmann Pragan Gas PT Speaksmann Prage PT Speaksmann Pragan Gas PT Speaksmann Praga												5,273	-					-		-
Bitschart Kit / Acas Acs / Cardita G. B. GH Base / Acad G. B. GH Base / Acad			Asset Condition	Gas ERT Replacement Program					0.00%		122,761	-	1,946			-	-		-	
Benefitie Postamin Assic Condition Gas Regulation State Spectrame Program Gas Regulation State Spectrame Pr		NEW (Actuals)	Asset Condition	Gas ERT Replacement Program	GD						-	-	-			-	-	-	-	-
Newtor Newtor Ask Concision Gas Ngalador Satura Ngalacore Narrow G. D. D. <thd.< th=""> <thd.< th=""> D.</thd.<></thd.<>																				
Backets Back Delatic Page Auel Condition Backets Backet				Gas Regulator Station Replacement Program	GD	OR	G Distribution	G Distribution	0.00%	0.00%				138,428	-	-	-	-	-	-
Backet Mach Sear Land Acad Sear Cardita Mil Contal Software CD A.M. Strand Software A.M. Strand Strand <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2,555</td><td>5,510</td><td></td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></th<>											2,555	5,510			-	-	-	-	-	-
Backson Sour-Land Asset Sour-Land Asset <td></td> <td>- 68</td> <td>341.393</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>169</td>											- 68	341.393								169
Theoleten Assoc Condition MIA Control Software Dia Note Nortware Software S												336,841								565
Theatsen Avec Control HML Control Software D NM Productin-Hydro 6.5.9% D.0.0% 1.0. 4.7.3% 4.7.3% 4.7.3%											672	341,393			5,123	5,304	4,765	2,309	2,644	1,657
Tacks bins bins bins bins bins bins bins bin											-	-					-	-	-	
Resentante Pograms Assel Condito LED Anna-O Le Pograms D D De Districution 0.00% 0.00% 0.1400 0.246 0.146.30 114.638 1															-	-	-	-	-	-
Theoks Inclusion Large Distant Projects Asset Condition Production - Hydro 65.54% 0.00% - - - - <																	-		-	
Theoks Urge Distributive Projects Asset Condition Use Distributive Projects Asset Condition New Distributive Projects New											13,800	13,658	12,516	145,063	14,693	14,854	15,661	13,425	7,160	8,684
Other Asset Condition New Data Read Single Contert General													-	- 17 125	4 045	6 503	-		-	
Index bit in Programs Asset Condition Post Fails Landing and Came Pda Development ED N Production - Hydro 65.54% 0.00% - - 11.82 2.18 4.44 85.01 - - Resentate Large Distint Project Asset Condition Primary UKD Cable Replacement ED N ED stribution 0.00% 2.05% 1.18 2.462 7.42 7.18 1.426 2.257 3.180 1.1 Resentate Drograms Asset Condition Regulating Hydro CD A General 6.778% 15.09% - <t< td=""><td></td><td>Other</td><td></td><td></td><td>GD</td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td>-</td><td>0</td><td>4,045</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></t<>		Other			GD						-	-	-	0	4,045	-	-	-	-	-
Resentate Large Distitu Projects Asset Condition Primary UBD Cable Replacement ED D E Distribution D 0.00% D.01% D.01% D.01% D.12											-	993,263	25,527		-	-	-	-	-	-
Theckton Programs Asset Condition Regulating Hydro CD A General Control 1 1											2.515	1.772	1.525		3,118	4,464	85,401		-	
Thacks Programs Asset Condition Regulating Hydro CD A Hardware Hardware A 78% To P378 See To P378 See To P378 See To P378 See To P378 Asset Condition Regulating Hydro ED A Hardware Hardware A 78% D 7978 See To P378											1,899		1,118		742	718	1,426	2,257	3,810	1,501
Thackton Programs Asset Contilion Regulating Hydro ED AN Ceneral General 65.54% 0.00% - - - -<											-	3,153	-	3,153		-	-	-	-	-
Thackton Programs Asset Condition Regulating Hydro ED AN Production + Hydro 65,54% 0.00% 17,630 137,96 1,37,40 2,500,17 35,02 34,40 43,099 178,814 111,013 111 Thackton Programs Asset Condition Regulating Hydro ED AN Transportation 65,54% 0.00% - - 65,74% 27,36% 27,66% 1.0 -											-	-					-	-	-	
Thackton Programs Asset Condition Regulating Hydro ED AN Transmission 65,54% 0.00% - - 64,22,08 27,68 1,210 - - Reset/Instance Programs Asset Condition Regulating Hydro ED AN Transportation Frameportation 68,27% 0.00% - - 49,265 -																				8,660
Theodesime Asset Condition Sequenting Hydro ED AN Transportation 6.827% 0.00% - - 4.862 - - - -											176,080	315,796	1,378,430					178,814	111,013	11,771
Rosentrate Programs Asset Condition SCADA - SOO and BuCC CD A S v Software Software Software Ant T/278 B.21 B.11 D.11	Fhackston	Programs	Asset Condition	Regulating Hydro	ED	AN	Transportation	Transportation	68.27%	0.00%	-	-	49,265	49,265				-	-	-
Resentrate Programs Asset Condition SCADA - SOO and BuCC CD A General General 47.78% 15.09% 2.50 155.154 2.12 21.519 -											-	-	- 0.114		-	-			- 7 700	- 3,283
Resentante Programs Asset Condition SCADA - SOO and BuCC CD A Hardware Hardware 4,72% 15.0% 10.25 3,90 10,5 11,74 4.46 - 16,36 3,070 16,708 5,7 Resentante Programs Asset Condition SCADA - SOO and BuCC ED N 5 Sthware 68,27% 0.00% - - 67,678 - - - 9,033 3,37 Resentante Programs Asset Condition SCADA - SOO and BuCC ED N 5 Sthware 68,27% 0.00% - - 147,873 - - - 9,253 3,21 Resentrate Programs Asset Condition Structures and Improvements/umiture CD A General 47,78% 15,09% 1,265 1,225,59 12,210 14,18,20 11,71 9,30 2,30 2,516 2,516 2,516 2,516 2,516 2,516 2,516 2,516 2,516 2,516 2,516 2,520<											2,550						29,790	2,735	7,782	3,283
Rosentrate Programs Asset Condition SCADA - SOO and BuCC ED AM Hardware Hardware 68.27% 0.00% - - 1.783 - - - 9.533 3.2 Rosentrate Programs Asset Condition Structures and Improvements/fumiture CD A General 4.78% 15.0% 4.2155 1.728,591 91,529 94,908 2.23 7.30 2.16 3.2 3.0 3.2 3.0 2.16 4.18,49 78.251 1.710 9.30 2.2 5.316 2.2,10 4.215 1.84,44 18.34 78.251 1.717 9.30 2.3 5.316 2.2,10 4.215 1.84,44 18.34 78.251 1.717 9.30 2.3 5.316 2.2,10 4.215 78.44 18.34 78.251 1.717 9.30 2.3 5.316 2.2,10 4.215 4.215 4.215 4.215 1.216 52.017 14.84.44 11.217 9.30 2.3 5.316 2.212		Programs	Asset Condition	SCADA - SOO and BuCC	CD		Hardware	Hardware		15.09%	10,265		19,056	111,741	446	-	16,336	3,070		6,269
Resentrate Programs Asset Condition Strutures and Improvements/Furniture CD A General General And Ware 47.28% 15.09% 42.155 17.285.59 32.10 4,192.901 87.152 9.408 2.326 7.30 2.2,13 3.4 Resentrate Programs Asset Condition Structures and Improvements/Furniture CD A Hardware 47.78% 15.09% 12,050 48.64 116.346 782.551 1,17.0 9.310 23 5,316 22.61 16.2.7 Resentrate Programs Asset Condition Structures and Improvements/Furniture CD A General 6.2.17% 16.61% - - 343.243 348.448 - </td <td></td> <td></td> <td>Asset Condition Asset Condition</td> <td>SCADA - SOO and BuCC SCADA - SOO and BuCC</td> <td></td> <td></td> <td>5 Yr Software Hardware</td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>5,789 3,224</td>			Asset Condition Asset Condition	SCADA - SOO and BuCC SCADA - SOO and BuCC			5 Yr Software Hardware					-				-		-		5,789 3,224
Rosentrater Programs Asset Condition Structures and Improvements/Furniture CD AN General General 52,71% 16,61% - - 343,233 348,448 - - - - - 343,233 348,448 - - - - - 343,233 348,448 - - - - - 343,233 348,448 - </td <td>Rosentrater</td> <td>Programs</td> <td>Asset Condition</td> <td>Structures and Improvements/Furniture</td> <td>CD</td> <td>AA</td> <td>General</td> <td>General</td> <td>47.78%</td> <td>15.09%</td> <td></td> <td></td> <td></td> <td>4,192,901</td> <td></td> <td></td> <td></td> <td></td> <td>2,163</td> <td>3,653</td>	Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General	General	47.78%	15.09%				4,192,901					2,163	3,653
Rosentarie Programs Asset Condition Structures and Improvements/Furniture CD General General 0.00% 0.00% - 2.03/4 38.05 -											12,050	48,484			1,170	9,310	23	5,316	22,612	162,263
Rosentrater Programs Asset Condition Structures and Improvements/Furniture CD WA General General 77.22% 22.78% 147 14.881 52.007 14.880												-				-		-		-
Rosentrater Programs Asset Condition Structures and Improvements/Furniture ED AN General General 65.54% 0.00%		Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General	General	77.22%	22.78%	147	-			14,880	-	-	-	-	-
	Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	AN	General	General	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-

										34,417,983	32,090,208	55,425,725	505,328,919	12,135,677	16,135,120	16,506,773	20,115,706	55,611,144	24,469,623
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic tion	Depreciation Category	Ser.Jur.Allocatio n Category	WA - E - Allocation %	WA - G - Allocation %	Oct 2022 - System	Nov 2022 - System	Dec 2022 - System	2022 TOTAL - System	2022	2022	2022	WA - Electric Apr 2022	NA - Electric May W 2022	A - Electric Jun 2022
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition			AN ID	General General	General General	68.27% 0.00%	0.00%	97.611	174.407	2.430	54,944 325,116	5,237	25,102	3,309	3,852	8	-
Rosentrater	Programs	Asset Condition			WA	E Distribution	E Distribution	100.00%	0.00%	-		-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition Asset Condition			WA OR	General General	General	100.00%	0.00%	-	70,207	88,206	158,413				-		
Rosentrater Rosentrater	Programs Programs	Asset Condition			WA	General	General General	0.00%	100.00%				161,844						
Rosentrater	Programs	Asset Condition	Substation - Station Rebuilds Program	ED	AN	General	General	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition			AN AN	General Transmission	General Transmission	68.27% 65.54%	0.00%	67.193	-	4.093.080	115,095 5,494,122	- 3.331	5,082	30,034	591 274,466	496 582	- 86.151
Rosentrater	Programs Programs	Asset Condition			ID	E Distribution	E Distribution	0.00%	0.00%	67,193	8,411	4,093,080	5,494,122 863.341	3,331			2/4,466	582	86,151
Rosentrater	Programs	Asset Condition	Substation - Station Rebuilds Program	ED	WA	E Distribution	E Distribution	100.00%	0.00%	20,772	-	67,384	4,213,037	3,423,012	34,928	-	95,798		99,497
Kensok	Short-Lived Assets	Asset Condition			AA AA	General	General	47.78% 47.78%	15.09%	-	-		-	-	- 693	444	-		-
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects	Asset Condition Asset Condition			AA	3 Yr Software General	Software General	47.78%	15.09% 15.09%	161 030	3,708	623	57,951 98,204	26,308 54,877	693 (98.110)	444 3.097	0 6,562	1,484	196
Rosentrater	Programs	Asset Condition			AN	Transmission	Transmission	65.54%	0.00%	1,333,738	137,710	1,510,305	3,673,299	(39,150)	27,710	7,132	3,319	26,181	206,486
Rosentrater	Large Distinct Projects	Asset Condition			AN	Transmission	Transmission	65.54%	0.00%	-	-	-	3,483,023		-	-	2,320,936	55,500	2,204
Rosentrater Rosentrater	Large Distinct Projects Programs	Asset Condition Asset Condition			ID ID	E Distribution E Distribution	E Distribution E Distribution	0.00%	0.00%	- 14.867	23.801	66,303 1.320	66,303 1,884,985						
Rosentrater	Programs	Asset Condition		ED	WA	E Distribution	E Distribution	100.00%	0.00%	130,091	199,060	1,527	11,126,949	309,878	942,401	1,877,267	152,908	2,010,456	1,997,695
Rosentrater	Programs				ID	E Distribution	E Distribution	0.00%	0.00%	1,888,089	2,693,452	1,866,718	23,252,924				· · · · ·		· · · ·
Rosentrater Rosentrater	Programs Programs				WA	E Distribution Transmission	E Distribution Transmission	100.00%	0.00%	4,275,073	4,960,036	2,959,731 (31)	36,530,067	2,144,710 34	2,692,716 147	2,394,177 436	3,009,496 126	2,807,940 156	2,695,553 53
Rosentrater	Programs				ID	G Distribution	G Distribution	0.00%	0.00%	1,024,017	1,151,487	693,170	9,195,715	-	-	-	-	-	-
Rosentrater	Programs				OR	G Distribution	G Distribution	0.00%	0.00%	1,122,198	729,416	1,667,684	9,757,063	-	-	-	-	-	-
Rosentrater	Programs Other		New Revenue - Growth Rattlesnake Flat Wind Farm Project 115kV Integratio		WA AA	G Distribution General	G Distribution General	0.00%	100.00%	1,374,235	1,905,929	2,344,849	20,108,393		-	-	-		
Rosentrater	Other		Rattlesnake Flat Wind Farm Project 115kV Integratio		AN	General	General	65.54%	0.00%	-	-		-		-	-			-
Rosentrater	Other		Rattlesnake Flat Wind Farm Project 115kV Integratio		AN	General	General	68.27%	0.00%	-	-	-	0	0	-	-	-	-	-
Rosentrater Rosentrater	Other Other	Customer Requested Customer Requested	Rattlesnake Flat Wind Farm Project 115kV Integratio T&D Reimburgable		AN AN	Transmission Transmission	Transmission Transmission	65.54% 65.54%	0.00%	-	-	236.175	236.175		-	- (0)	-		-
Rosentrater	Other	Customer Requested			WA	General	General	100.00%	0.00%			-	-						
Thackston	Programs				AN	Production - Hydro	Production - Hydro	65.54%	0.00%	-	-		273,451	177,578	1,642		-		
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets				AA WA	5 Yr Software 5 Yr Software	Software Software	47.78% 100.00%	15.09% 0.00%	3,999 26.478	4,455	1,871,336 22,425	3,565,090	49,155	12,344	3,977	(65,434)	3,131	728,572
Magalsky	Short-Lived Assets				AA	2 Yr Software	Software	47.78%	15.09%	2,228	9.895	22,425	2.312.122						1,033,483
Magalsky	Short-Lived Assets				AA	3 Yr Software	Software	47.78%	15.09%	-	-	-	111,589	15,671	19,713	2,551	5,019	9,440	1,345
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets				AA AA	5 Yr Software Hardware	Software Hardware	47.78% 47.78%	15.09% 15.09%	14,636	8,336 19	1,245,908 2,344	1,509,958 7,510	- 41	- 52	- 5	- 13	- 24	- 1.835
Magalsky	Short-Lived Assets Short-Lived Assets				AA	3 Yr Software	Software	47.78%	15.09%	4 87,656	4.838	2,344	278.065	41	52	- 5	- 13	- 24	1,835
Magalsky	Short-Lived Assets	Customer Service Qua	li Customer Transactional Systems	CD	AA	5 Yr Software	Software	47.78%	15.09%	3,625	64	843,902	2,164,159	9,160	7,829	3,362	4,058	1,690	572,891
Magalsky	Short-Lived Assets Short-Lived Assets				AA AA	General Hardware	General Hardware	47.78% 47.78%	15.09%	- ,	-	26,026	26,026				-		-
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets				WA	5 Yr Software	Software	47.78%	15.09% 22.78%	6	0	63,830	65,777 338	(898)	1,182	(23)			881
Magalsky	Short-Lived Assets	Customer Service Qua	li Customer Transactional Systems	ED	WA	5 Yr Software	Software	100.00%	0.00%			-	-				-		
Magalsky Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Service Qua			OR AA	5 Yr Software 2 Yr Software	Software Software	0.00%	0.00%	7,897	33,771	2,579 129,786	289,678 156,906	- (114)	- 2,229	4,528	- 354	1.519	1,949
Kensok	Short-Lived Assets	Customer Service Qua			AA	3 Yr Software	Software	47.78%	15.09%			490.927	490.679	(114)	2,229	4,520		1,519	1,444
Kensok	Short-Lived Assets	Customer Service Qua	li Enterprise Security	CD	AA	5 Yr Software	Software	47.78%	15.09%	11,907	60,562	243,074	788,257	(11,761)	73,610	24,928	16,069	17,234	46,895
Kensok	Short-Lived Assets	Customer Service Qua			AA AA	General	General	47.78% 47.78%	15.09% 15.09%	2,860 6,483	- 18,348	32,038	238,121	(2,319)	15,928	7,053	4.914	5,635	- 11,798
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Service Qua			AA	Hardware 5 Yr Software	Hardware Software	47.78%	0.00%	6,483	18,348	32,038	385,013	(2,319)	15,928	7,053	4,914	5,635	
Kensok	Short-Lived Assets	Customer Service Qua			AN	5 Yr Software	Software	68.27%	0.00%	-	-	-	3,793	658	369	596	577	390	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua			AN AA	Transmission 5 Yr Software	Transmission Software	65.54% 47.78%	0.00%	204	1,661	211	419,626				-	270,817	592
Kensok	Short-Lived Assets				AA	General	General	47.78%	15.09%			121.397	121.397						
Kensok	Short-Lived Assets	Customer Service Qua	li Facilities and Storage Location Security	CD	AA	Hardware	Hardware	47.78%	15.09%	-	-	-	27,221	1,181	1,447	9,070	452		996
Kensok	Short-Lived Assets				AN OR	General	General	52.71%	16.61% 0.00%	10,217	(2,655)	3,703	180,496		-	-	-		-
Kensok Kensok	Short-Lived Assets Short-Lived Assets				AN	General 5 Yr Software	General Software	0.00%	0.00%	3,507			190,717			-			
Kensok	Short-Lived Assets	Customer Service Qua	li Generation, Substation & Gas Location Security	ED	AN	General	General	65.54%	0.00%	-	-	-				-			-
Kensok Kensok	Short-Lived Assets Short-Lived Assets				AN AN	General Hardware	General Hardware	68.27% 68.27%	0.00%	-	-		4,043	253	2,507		-		
Kensok	Short-Lived Assets				AN	Production - Hydro	Production - Hvdro	65.54%	0.00%		-	-	13.034	6.780	984	556	- 222		-
Kensok	Short-Lived Assets	Customer Service Qua	li Generation, Substation & Gas Location Security	ED	AN	Production - Other	Production - Other	65.54%	0.00%	130,405	6,042	3,004	139,451		-		-		-
Kensok Kensok	Short-Lived Assets Other		li Generation, Substation & Gas Location Security li Telecommunication & Network Distribution location !		WA AA	E Distribution General	E Distribution General	100.00% 47.78%	0.00%	210,493 68 242	13,290 7 987	10,685	234,468 78 596				-		
Kensok	Other		I Telecommunication & Network Distribution location :		AA	Hardware	Hardware	47.78%	15.09%	36,396	4,260	1,263	41.918						
Rosentrater	Large Distinct Projects	Customer Service Qua	li Washington Advanced Metering Infrastructure Projec	CD	WA	General	General	77.22%	22.78%		-	700,358	700,358			-			-
Rosentrater	Large Distinct Projects		li Washington Advanced Metering Infrastructure Projec		WA	Hardware	Hardware	77.22%	22.78%	-	-		-				-		
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		li Washington Advanced Metering Infrastructure Projec li Washington Advanced Metering Infrastructure Projec		WA	5 Yr Software E Distribution	Software E Distribution	100.00% 100.00%	0.00%	-	-	(729.798)	(725.740)	3.019	-	-	-	-	-
Rosentrater	Large Distinct Projects	Customer Service Qua	li Washington Advanced Metering Infrastructure Projec	ED	WA	General	General	100.00%	0.00%	-	-	-	(-	-	-	-	-
Rosentrater	Large Distinct Projects	Customer Service Qua	li Washington Advanced Metering Infrastructure Projec	ED	WA	Hardware	Hardware	100.00%	0.00%	-	-	-	-	-		-	-		-
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		li Washington Advanced Metering Infrastructure Projec Ii Washington Advanced Metering Infrastructure Projec		WA	G Distribution General	G Distribution General	0.00%	100.00% 100.00%	-	-	-	-	-	-	-	-	-	-
Howell	Wildfire	Customer Service Qua	li Wildfire Resiliency Plan		AA	General	General	47.78%	15.09%	-	-	-	(1,116)	74	180	(917)	58	71	-
Howell	Wildfire				AN	3 Yr Software	Software	68.27%	0.00%				450,664						307,650
Howell	Wildfire Wildfire				AN ID	Transmission E Distribution	Transmission E Distribution	65.54% 0.00%	0.00%	441,844 183.069	7,179 1.506.323	8,504 658,806	3,915,874 8,723,145	2,601	92,877	15,436	185,430	5,701	430,773
Howell	Wildfire				ID	General	General	0.00%	0.00%	2,137	13,760	888	110,322	-	-	-	-	-	-
Howell	Wildfire	Customer Service Qua	li Wildfire Resiliency Plan	ED	WA	E Distribution	E Distribution	100.00%	0.00%	580,192	806,839	1,188,504	12,339,796	432,096	344,937	1,225,623	818,070	1,206,841	1,907,382
Howell Thackston	Wildfire Programs				WA AA	General General	General General	100.00% 47.78%	0.00%	3,361	19,771	6,337	65,050 25,202	8,132	2,977 9,203	10,613 1,086	3,757 901	1,074 852	1,252
Thackston	Programs				AA	Hardware	Hardware	47.78%	15.09%	-	-	2,353	2,353		7,203		-	-	
Thackston	Programs	Failed Plant & Operati	Base Load Thermal Program	ED	AN	General	General	68.27%	0.00%	-	19,420	-	19,420		-	-	-	-	-
Thackston Thackston	Programs Programs				AN AN	Production - Other Production - Thermal	Production - Other Production - Therm	65.54% 65.54%	0.00%	(34,934)	40,598 493,025	43,564 658,813	589,713 1,457,271	3,104 32,081	1,257 26	50,549 1,483	5,580 10.814	(3,501) 20,463	253,152 62,399
Thackston	Programs				AN	Transmission	Transmission	65.54%	0.00%	-	+93,020		26,004	32,001	20	1,483	10,014	20,403	
													22,204						

							-			34,417,983	32,090,208	55,425,725	505,328,919	12,135,677	16,135,120	16,506,773	20,115,706	55,611,144	24,469,623
Witness	Plant Group for Testimony Purposes	Primary Investment Driver		Service	Jurisdic tion	Depreciation Category	Ser.Jur.Allocatio n Category	WA - E - Allocation %	WA - G - Allocation %	Oct 2022 - System	Nov 2022 - System	Dec 2022 - System	2022 TOTAL - System	WA - Electric Jan 2022	WA - Electric Feb 2022	WA - Electric Mar 2022	WA - Electric Apr 2022	WA - Electric May V 2022	NA - Electric Jun 2022
Thackston Rosentrater	Large Distinct Projects Programs	Failed Plant & Operati Failed Plant & Operati	c CS2 Single Phase Transformer	ED ED	AN AN	Transmission Transmission	Transmission Transmission	65.54% 65.54%	0.00%	- 106.198	404.704	- 188.954	(38,169) 2.552.217	(31,932) 1,292	- 19.084	6,916 (69,911)	516,550	44,270	- 3.824
Rosentrater	Programs	Failed Plant & Operati Failed Plant & Operati		ED	AN ID	E Distribution	E Distribution	0.00%	0.00%	31.582	404,704	405.544	2,552,217	1,292	19,084	(69,911)	516,550	44,270	3,824
Rosentrater	Programs	Failed Plant & Operati	a Electric Storm	ED	WA	E Distribution	E Distribution	100.00%	0.00%	76,338	670,471	305,320	2,194,646	120,586	25,402	29,409	299,689	46,989	92,968
Rosentrater	Programs		c Gas Non-Revenue Program	GD GD	ID OR	G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%	53,326 498,381	53,966 346,538	46,539 807.056	1,078,776 5,261,557	-	-	-	-	-	
Rosentrater Rosentrater	Programs Programs		c Gas Non-Revenue Program c Gas Non-Revenue Program	GD	WA	G Distribution	G Distribution	0.00%	100.00%	498,381	346,538	229 884	4 317 433					-	
Rosentrater	Programs	Failed Plant & Operati	c Meter Minor Blanket	ED	ID	E Distribution	E Distribution	0.00%	0.00%	23,703	19,099	14,749	217,394				-		
Rosentrater	Programs Large Distinct Projects	Failed Plant & Operati	c Meter Minor Blanket c N Lewiston Autotransformer - Failed Plant	ED ED	WA AN	E Distribution	E Distribution	100.00% 65.54%	0.00%	16,551 2,286	12,223 4,800	11,324 304	126,900 4,394,085	15,670	2,646	5,334	9,256	6,994	10,816 2,826,752
Rosentrater Thackston	Large Distinct Projects		c N Lewiston Autotransformer - Failed Plant c Peaking Generation Business Case	CD	AN	Transmission Hardware	Transmission Hardware	65.54%	15.09%	2,286	4,800	304	4,394,085					10 999	2,826,752
Thackston	Large Distinct Projects	Failed Plant & Operati	c Peaking Generation Business Case	ED	AN	Production - Other	Production - Other	65.54%	0.00%	61	9,569	17,399	239,812	-	-	809	57,400	16,526	
Kensok	Programs		c Technology Failed Assets	CD	AA	General	General	47.78%	15.09%	13,297	81,395	284,696	646,002	(405)	29,825	17,278	27,178	29,391	3,981
Kensok Kensok	Programs Programs		a Technology Failed Assets a Technology Failed Assets	CD ED	AA AN	Hardware Transmission	Hardware Transmission	47.78% 65.54%	15.09% 0.00%	1,880	17,355	27,068	138,856 92,293	(20)	8,249	3,732 60,069	458 (272)	12,326 (162)	3,789 312
Rosentrater	Mandatory & Compliance			CD	AA	General	General	47.78%	15.09%			-	40,545			-	-	-	19,374
Thackston			Cabinet Gorge Dam Fishway	ED	AN	General	General	68.27%	0.00%	1,797	37,175	(31,491)	321,821	-	-	-	-	-	182,458
Thackston Thackston			Cabinet Gorge Dam Fishway Cabinet Gorge Dam Fishway	ED ED	AN AN	Hardware Production - Hydro	Hardware Production - Hydro	68.27% 65.54%	0.00%	72 49,759	1,487 805,688	(1,260) 244,062	12,873 63.109.823	-	-	-	-	39,644,771	7,298 445,047
Thackston			Cabinet Gorge Dam Fishway	ED	AN	Transportation	Transportation	68.27%	0.00%	47,757	-		61,705	42,123					
Thackston	Mandatory & Compliance	Mandatory & Complian	n Cabinet Gorge Dam Fishway	ED	ID	Transportation	Transportation	0.00%	0.00%				(0)	-				-	
Thackston			Clark Fork Settlement Agreement Clark Fork Settlement Agreement	ED	AN	General	General	65.54%	0.00%		-	-	22,855	-		-	-	-	1,994
Thackston Thackston			Clark Fork Settlement Agreement Clark Fork Settlement Agreement	ED ED	AN AN	General Production - Hydro	General Production - Hvdro	68.27% 65.54%	0.00%	6.566	6.131	3.766	2,920 3.475.412	1.429	1.595.417	8,428	2.113	36.317	528,680
Rosentrater			Clearwater Wind Generation Interconnection	ED	AN	Transmission	Transmission	65.54%	0.00%	-	-	-	5,475,412	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance			ED	AN	5 Yr Software	Software	68.27%	0.00%	-		-	22	15		-	-	-	
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance			ED ED	AN AN	General General	General General	65.54% 68.27%	0.00%	3 697	997	4 556	(25.742)	(35.307)	- 0	1.406	- 988	- 956	-
Rosentrater	Mandatory & Compliance			ED	AN	Hardware	Hardware	65.54%	0.00%	3,047	-	4,550	(23,742)	(35,307)	-	-	-	-	-
Rosentrater	Mandatory & Compliance			ED	AN	Hardware	Hardware	68.27%	0.00%	1,849	499	2,278	74,135	41,742	0	703	494	478	2,869
Rosentrater Rosentrater	Mandatory & Compliance			ED ED	ID WA	Transmission Transmission	Transmission Transmission	0.00%	0.00%	5,541	2,559	17,942	88,188 167,653	4 649	-	-	- 14 583	- 19 828	9.649
Rosentrater	Mandatory & Compliance Mandatory & Compliance		Coistrip Transmission Elec Relocation and Replacement Program	ED	AN	Transmission	Transmission	65.54%	0.00%	10,534	4,865	34,108	1.892.812	4,649	12,757	13,744	637,466	35,870	537,881
Rosentrater			Elec Relocation and Replacement Program	ED	ID	E Distribution	E Distribution	0.00%	0.00%	970,082	7,177	(749,718)	1,063,382	-		-		-	-
Rosentrater			Elec Relocation and Replacement Program	ED	WA	E Distribution	E Distribution	100.00%	0.00%	198,644	370,821	116,708	5,639,081	226,744	374,574	364,130	440,275	267,348	520,945
Rosentrater Rosentrater			 Gas Cathodic Protection Program Gas Cathodic Protection Program 	GD GD	ID OR	G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%	33,057	4,441	78,756	186,863 70,993	-	-	-	-	-	-
Rosentrater			a Gas Cathodic Protection Program	GD	WA	G Distribution	G Distribution	0.00%	100.00%	185,474	15,258	152,684	615,776					-	
Rosentrater			n Gas Facility Replacement Program (GFRP) Aldyl A Pi		ID	G Distribution	G Distribution	0.00%	0.00%	31,172	23,962	19,967	422,512		-	-	-		-
Rosentrater Rosentrater			Gas Facility Replacement Program (GFRP) Aldyl A Pi Gas Facility Replacement Program (GFRP) Aldyl A Pi		OR WA	G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%	769,863 860,143	600,340 1,523,015	1,088,350 251,797	8,637,047 17,114,541	-	-	-	-	-	-
Rosentrater			a Gas HP Pipeline Remediation Program	CD	AA	3 Yr Software	Software	47.78%	15.09%	000,143	1,523,015	251,797	17,114,541						
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Gas HP Pipeline Remediation Program	GD	WA	G Distribution	G Distribution	0.00%	100.00%	-	-	-	-				-		
Rosentrater			Gas Isolated Steel Replacement Program	GD	ID	G Distribution	G Distribution	0.00%	0.00%	683	1,019	-	37,796	-		-	-	-	
Rosentrater Rosentrater			Gas Isolated Steel Replacement Program Gas Isolated Steel Replacement Program	GD GD	OR WA	G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%	176,429	368,007	301,443	1,284,246				-		-
Rosentrater			n Gas Overbuilt Pipe Replacement Program	GD	ID	G Distribution	G Distribution	0.00%	0.00%	924	366	3,017	25,135	-		-	-	-	-
Rosentrater			Gas Overbuilt Pipe Replacement Program	GD	OR	G Distribution	G Distribution	0.00%	0.00%	23,451	23,405	26,844	277,080	-			-	-	
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance		Gas Overbuilt Pipe Replacement Program Car PMC Program	GD GD	WA ID	G Distribution G Distribution	G Distribution G Distribution	0.00%	100.00% 0.00%	1,889 11,369	1,875 13.601	9,681 11,229	51,307 283.370	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance			GD	OR	G Distribution	G Distribution	0.00%	0.00%	22.112	17,494	24.844	664.583						
Rosentrater	Mandatory & Compliance			GD	WA	G Distribution	G Distribution	0.00%	100.00%	29,803	18,517	20,798	709,579					-	
Rosentrater			Gas Replacement Street and Highway Program	GD GD	ID OR	G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%	40,797 40,134	(150,364) 155,960	37,184 85.328	2,349,948	-		-	-	-	
Rosentrater Rosentrater			Gas Replacement Street and Highway Program Gas Replacement Street and Highway Program	GD	WA	G Distribution	G Distribution	0.00%	100.00%	40,134 93,636	77,262	94,334	1,352,482					-	
Rosentrater			Gas Transient Voltage Mitigation Program	GD	WA	G Distribution	G Distribution	0.00%	100.00%	-	-	-	1,145,275	-	-	-	-	-	-
Kensok			High Voltage Protection (HVP) Refresh	ED	WA	General	General	100.00%	0.00%	437,634	5,008	6,346	448,988	-			-	-	
Thackston Rosentrater	Mandatory & Compliance Mandatory & Compliance		Hydro Safety Minor Blanket	ED ED	AN ID	Production - Hydro E Distribution	Production - Hydro E Distribution	65.54%	0.00%	31,539	88,992	(555,919)	951,893		-	-	-		-
Rosentrater	Mandatory & Compliance			ED	WA	E Distribution	E Distribution	100.00%	0.00%	219,789	176,768	161,064	3,388,476	505,423	556,228	230,342	692,006	308,100	481,769
Kensok			Payment Card Industry Compliance (PCI)	CD	AA	5 Yr Software	Software	47.78%	15.09%	248		1,376	8,441			476	582	719	98
Kensok Rosentrater			Payment Card Industry Compliance (PCI) Protection System Upgrade for PRC-002	CD FD	AA AN	Hardware General	Hardware General	47.78% 65.54%	15.09%	301	-	1,672	10,258	-	-	579	708	873	119
Rosentrater			Protection System Upgrade for PRC-002	ED	AN	General	General	68.27%	0.00%	13.824	- 16	. 1	13.841	-				-	
Rosentrater			Protection System Upgrade for PRC-002	ED	AN	Transmission	Transmission	65.54%	0.00%	1,413,379	4,159	3,341	2,758,558	5,691	16,949	138	2,500	1,063	380,390
Thackston	Mandatory & Compliance			ED	AN	Transmission	Transmission	65.54%	0.00%	3,649	2,511	2,727	61,212	22,433	(575)	1,705	1,123	1,921	603
Thackston Thackston	Mandatory & Compliance Mandatory & Compliance			ED ED	ID WA	E Distribution E Distribution	E Distribution E Distribution	0.00%	0.00%	6,486 3,421	2,834 9,024	3,246 26,374	70,354 70,419	17.517		6,367	839	- 982	2,105
Thackston	Mandatory & Compliance			GD	ID	G Distribution	G Distribution	0.00%	0.00%		104	270	6,649	-		-	-		-
Thackston	Mandatory & Compliance			GD	OR	G Distribution	G Distribution	0.00%	0.00%	5,699	2,501	5,825	36,627	-			-	-	
Thackston Rosentrater	Mandatory & Compliance		> Use Permits > Saddle Mountain 230/115kV Station (New) Integrati	GD	WA AA	G Distribution General	G Distribution General	0.00%	100.00% 15.09%	4,906 115,465	2,050	4,930	20,288 3.374.312	40.534	1.635	-	-	478.119	515.720
Rosentrater			Saddle Mountain 230/115kV Station (New) Integration Saddle Mountain 230/115kV Station (New) Integration		WA	General	General	47.78%	22.78%	(115,465)	-	-	(1,189,677)	40,534 (333)	4,820	4,673	512	478,119 302	
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Not Saddle Mountain 230/115kV Station (New) Integrati	ic ED	AN	General	General	65.54%	0.00%	-	-	-			-	-	-	-	-
Rosentrater Rosentrater			Saddle Mountain 230/115kV Station (New) Integration Saddle Mountain 230/115kV Station (New) Integration		AN AN	General Transmission	General	68.27% 65.54%	0.00%	-	- 107	-	(2,124,302)	(58,527)	4,788	6,528	14,672	(682,722)	(734,564)
Rosentrater Rosentrater			Saddle Mountain 230/115kV Station (New) Integrati Saddle Mountain 230/115kV Station (New) Integrati		AN AN	General	Transmission General	65.54% 68.27%	0.00%		- 10/		755		(136)	121	220		220
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Saddle Mountain 230/115kV Station (New) Integrati	ic ED	AN	Transmission	Transmission	65.54%	0.00%	464,931	1,990	29,751	8,852,611	361,347	469	-	-	5,107,542	7,125
Rosentrater			Saddle Mountain 230/115kV Station (New) Integrati		WA	E Distribution	E Distribution	100.00%	0.00%		-	1,494	4,563,829	56,793	3,691,488	42,732	8,976	429	-
Rosentrater Kensok	Mandatory & Compliance Mandatory & Compliance		 Saddle Mountain 230/115kV Station (New) Integrati Security Compliance 	ic ED CD	WA AA	General Hardware	General Hardware	100.00%	0.00%			- 169 481	169 481		-	-	-		
Thackston			Spokane River License Implementation	ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%	7,033	43,063	32,886	107,452	16,038	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Spokane Valley Transmission Reinforcement Project	ED	AN	General	General	65.54%	0.00%		-	-			-		-	-	
Rosentrater Rosentrater			Spokane Valley Transmission Reinforcement Project Spokane Valley Transmission Reinforcement Project		AN WA	Transmission E Distribution	Transmission E Distribution	65.54% 100.00%	0.00%	(186,687)	107	48,840	2,552,410 485,353	18,135	5,872	1,041	4,044	148	1,623,721 446,770
Rosentrater			 Spokane Valley Transmission Reinforcement Project Spokane Valley Transmission Reinforcement Project 		WA	General	General	100.00%	0.00%		-		400,353			-	-		440,770
	,								2.2570										

										34,417,983	32,090,208	55,425,725	505,328,919	12,135,677	16,135,120	16,506,773	20,115,706	55,611,144	24,469,623
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic	Depreciation Category	Ser.Jur.Allocatio	WA - E - Allocation %	WA - G - Allocation %	Oct 2022 - System	Nov 2022 - System	Dec 2022 - System	2022 TOTAL - System	WA - Electric Jan 2022	WA - Electric Feb	VA - Electric Mar 2022	WA - Electric Apr 2022	WA - Electric May 2022	WA - Electric Jun 2022
Rosentrater			Transmission Construction - Compliance	CD	AA	General	General	47.78%	15.09%				(1,058)	(506)	-	-	-	-	-
Rosentrater Rosentrater			Transmission Construction - Compliance Transmission Construction - Compliance	ED ED	AN WA	Transmission E Distribution	Transmission E Distribution	65.54% 100.00%	0.00%	1,009	681	3,256,172 434,291	3,354,787 772,252	24,589	84,831	1,221 329,643	2,055 8,318	(56,192)	2,128
Rosentrater			Transmission Construction - Compliance		AN	Transmission	Transmission	65.54%	0.00%	6.611	7.240	434,291	1.146.219			329,643	0,310		
Rosentrater			Tribal Permits & Settlements	ED	AN	Transmission	Transmission	65.54%	0.00%		-	-	91,902			-	60,232		
Rosentrater			Tribal Permits & Settlements	ED	ID	E Distribution	E Distribution	0.00%	0.00%		-	-	(3,737)			-	-	-	
Rosentrater			Westside 230/115kV Station Brownfield Rebuild Proj Westside 230/115kV Station Brownfield Rebuild Proj		AN AN	General Transmission	General Transmission	65.54% 65.54%	0.00%	546 795	55 855	2 689 784	3 292 230	15 551	-	54 564	70 473	1 859	(149 254)
Rosentrater				ED	WA	E Distribution	E Distribution	100.00%	0.00%	106.894	9.060	48,705	929.099	22.123	2,070	24,983	13.983	100.527	212.430
Thackston	Mandatory & Compliance	Mandatory & Complian	WSDOT Franchises	ED	WA	Intangible	Intangible	100.00%	0.00%		-	826	12,960	1,200	-	-	-	-	
Rosentrater	Large Distinct Projects		Spokane Smart Circuit	ED	WA	E Distribution	E Distribution	100.00%	0.00%										
Kensok Kensok	Short-Lived Assets Short-Lived Assets		t Basic Workplace Technology Delivery t Basic Workplace Technology Delivery	CD CD	AA AA	5 Yr Software General	Software General	47.78% 47.78%	15.09% 15.09%	37,992 37,992	26,046 26.046	163,344 163,345	522,076 522.077	744 744	11,982 11,982	12,442 12,442	12,458 12,458	17,663 17.663	27,382 27.382
Kensok	Short-Lived Assets		t Basic Workplace Technology Delivery	CD	AA	Hardware	Hardware	47.78%	15.09%	75,984	52,091	326.689	1.050.632	1,587	24.963	26.451	24.910	35.733	54,793
Rosentrater	Other			CD	AA	General	General	47.78%	15.09%	12	-	-	12	-	-	-	-		-
Kensok	Short-Lived Assets		Control and Safety Network Infrastructure	CD	AA	General	General	47.78%	15.09%		-	1,151,476	1,259,128			-	8,268	42,578	595
Thackston Kensok	Large Distinct Projects Short-Lived Assets	Performance & Capacit		ED CD	AN AA	Production - Other 5 Yr Software	Production - Other Software	65.54% 47.78%	0.00%	1,710	243.129	35.361	649,324	3.338	10,827	12,990	9.049	17,392	- 62,218
Kensok	Short-Lived Assets			CD	AA	Hardware	Hardware	47.78%	15.09%	655.151	243,129	3,541	695.004	3,336	4.793	5.068	4,142	371	899
Kensok	Short-Lived Assets			ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%			-	191,050	-	99,324	10,481	8,355	7,018	37
Kensok	Large Distinct Projects	Performance & Capacit		CD	AA	5 Yr Software	Software	47.78%	15.09%	-	-	-	507	237	206	(629)	123	132	36
Kensok Kensok	Large Distinct Projects	Performance & Capacit		CD CD	AA AN	General General	General General	47.78% 52.71%	15.09%		-	-	171,088	2,463	68,044	(784)	1,696	3,801	3,865
Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capacit Performance & Capacit		CD	WA	General	General	52.71%	16.61% 22.78%		572.102	1,705,318 8.223	1,705,318 580,325						
Kensok	Large Distinct Projects	Performance & Capacit		CD	WA	Hardware	Hardware	77.22%	22.78%		34,263	492	34,755						-
Kensok	Large Distinct Projects	Performance & Capacit		ED	WA	E Distribution	E Distribution	100.00%	0.00%		18,293	1,359	19,652			-	-	-	
Rosentrater	Programs		Distribution System Enhancements	ED	AN	Transmission	Transmission	65.54%	0.00%		-		(0)	(0)		-	-	-	
Rosentrater Rosentrater	Programs Programs		t Distribution System Enhancements t Distribution System Enhancements	ED ED	ID WA	E Distribution E Distribution	E Distribution E Distribution	0.00%	0.00%	863,840 92,797	205,578 7.645	160,513 935	3,610,020 3,615,436	44.962	1,586,770	260.628	251.439	30,507	- 713,893
Rosentrater	Programs			ED	WA	E Distribution	E Distribution	100.00%	0.00%	66.918	53 988	2.579	358.877	44,982	65 961	280,828	251,439	50,507	6.539
Kensok	Short-Lived Assets			CD	AA	3 Yr Software	Software	47.78%	15.09%	818	145,432	58,215	2,574,972	(862)	883,501	-	(16,839)	74,848	
Kensok	Short-Lived Assets			CD	AA	5 Yr Software	Software	47.78%	15.09%	(4,411)	31,988	48,607	426,597	678	26,422	5,770	2,020	4,669	84,193
Kensok	Short-Lived Assets			CD	AA	Hardware	Hardware	47.78%	15.09%	32,410	84,720	(191,111)	2,347,752	(4,029)	46,055	2,656	3,030	(93,955)	1,764
Kensok Kensok	Short-Lived Assets Short-Lived Assets		t Endpoint Compute and Productivity Systems t Endpoint Compute and Productivity Systems	ED ED	AN AN	3 Yr Software Hardware	Software Hardware	68.27% 68.27%	0.00%	922 1.126	5,287 6,462	7,737 9,456	163,711 200.091	76,646 93,678	1,930 2,359	1,808	749 916	7,947 9,713	2,435 2,976
Kensok	Short-Lived Assets		Enapoint compute and Froductivity Systems		AA	3 Yr Software	Software	47 78%	15.09%	33,800	273 718	76 042	4 155 156	888 196	3 871	3 526	1 714	1 012	2,970
Kensok	Short-Lived Assets	Performance & Capacit	Energy Delivery Modernization & Operational Efficier	n CD	AA	5 Yr Software	Software	47.78%	15.09%	10,293	501,534	338,498	2,251,724	128,968	9,624	3,650	7,555	5,959	2,126
Kensok	Short-Lived Assets		Energy Delivery Modernization & Operational Efficier		AA	Hardware	Hardware	47.78%	15.09%	488	1,742	1,337	51,777			-		-	1,065
Kensok	Short-Lived Assets		Energy Delivery Modernization & Operational Efficier		AN	5 Yr Software	Software	65.54%	0.00%				623 427						
Kensok Kensok	Short-Lived Assets Short-Lived Assets		t Energy Delivery Modernization & Operational Efficien t Energy Delivery Modernization & Operational Efficien		AN AN	5 Yr Software Hardware	Software Hardware	68.27% 68.27%	0.00%	10,228 2,098	29,033 1.681	6,004 817	623,427	12,352	8,157	78,515 16,670	18,365 4,464	2,711 446	(12,315) (317)
Kensok	Short-Lived Assets		Energy Delivery Modernization & Operational Efficier		WA	5 Yr Software	Software	100.00%	0.00%	-	1.668	226,891	678.794	115.279	136.202	76	76		(73,183)
Kensok	Short-Lived Assets		Energy Delivery Modernization & Operational Efficient		WA	Hardware	Hardware	100.00%	0.00%		1,668	413,080	884,274	57,063	67,420	37	38	-	73,183
Kinney	EIM			CD	AA	General	General	47.78%	15.09%	(5,067)	-		25,837	1,217	1,341	2,645	4,320	1,441	847
Kinney Kinney	EIM		t Energy Imbalance Market	ED ED	AN AN	5 Yr Software 5 Yr Software	Software Software	65.54% 68.27%	0.00%		-	-	10.595.092	-	-	6.384.686	325.885	276,347	137,436
Kinney	EIM		t Energy Imbalance Market	ED	AN	General	General	65.54%	0.00%				10,595,092			0,304,000	325,005	276,347	137,430
Kinney	EIM			ED	AN	General	General	68.27%	0.00%		-		2,960			1,705	119	132	40
Kinney	EIM		Energy Imbalance Market	ED	AN	Hardware	Hardware	68.27%	0.00%		-		202,019			81,710	3,900	6,205	45,796
Kinney	EIM		Energy Imbalance Market	ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%		-	-	-			-	-	-	
Kinney Kinney	EIM		t Energy Imbalance Market t Energy Imbalance Market	ED ED	AN AN	Production - Other Transmission	Production - Other Transmission	65.54% 65.54%	0.00%		-		9,453	-	4,802	1.308	- 85	-	-
Kinney	EIM		t Energy Imbalance Market	ED	ID	E Distribution	E Distribution	0.00%	0.00%				7,400		4,002	-	-		
Kinney	EIM		Energy Imbalance Market	ED	ID	General	General	0.00%	0.00%	-	-	-	-			-	-		
Kinney	EIM		t Energy Imbalance Market	ED	MT	E Distribution	E Distribution	0.00%	0.00%	-	-	-				-	-	-	
Kinney	EIM		Energy Imbalance Market	ED ED	MT WA	General E Distribution	General E Distribution	0.00%	0.00%	-	-	-	2,811	-	- 2,231	- 580	-	-	-
Kinney Kinney	EIM		t Energy Imbalance Market t Energy Imbalance Market	ED ED	WA	E Distribution General	E Distribution General	100.00%	0.00%				2,811		2,231	580			
Kinney	NEW (Actuals)		Energy Imbalance Market Modernization & Operation		AN	5 Yr Software	Software	68.27%	0.00%	-	-	485,829	485,829		-				-
Kensok	Short-Lived Assets	Performance & Capacit	Energy Resources Modernization & Operational Efficiency	i CD	AA	3 Yr Software	Software	47.78%	15.09%	-			(660)	645	(961)	-	-	-	
Kensok	Short-Lived Assets		t Energy Resources Modernization & Operational Effici		AA	5 Yr Software	Software	47.78%	15.09%	18,180	75,173	218,627	1,061,148	94,186	27,202	42,767	31,927	29,827	38,980
Kensok Kensok	Short-Lived Assets Short-Lived Assets		t Energy Resources Modernization & Operational Effici t Energy Resources Modernization & Operational Effici		AA AN	Hardware 2 Yr Software	Hardware Software	47.78% 68.27%	15.09% 0.00%	-	-	6,339	13,686	3,500	11	-	-	-	-
Kensok	Short-Lived Assets Short-Lived Assets		t Energy Resources Modernization & Operational Effici t Energy Resources Modernization & Operational Effici		AN	2 Yr Software 3 Yr Software	Software	65.54%	0.00%				-		-				
Kensok	Short-Lived Assets	Performance & Capacit	Energy Resources Modernization & Operational Effici	i ED	AN	3 Yr Software	Software	68.27%	0.00%	-	-	-	1,895	478	816	-	-	-	-
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Efficiency		AN	5 Yr Software	Software	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Effici		AN	5 Yr Software	Software	68.27%	0.00%		10,121	1,117,885	1,194,840	42	-	831	-	44,751	
Kensok Kensok	Short-Lived Assets Short-Lived Assets		t Energy Resources Modernization & Operational Effici t Energy Resources Modernization & Operational Effici		AN AN	Hardware Hardware	Hardware Hardware	65.54% 68.27%	0.00%	-	-	-	(65.239)	- 10		- 204	-	(44,751)	
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Efficiency t Energy Resources Modernization & Operational Efficiency		AA	5 Yr Software	Software	0.00%	47.36%		-		(00,207)	-		204		(44,751)	-
Kensok	Short-Lived Assets	Performance & Capacit	Energy Resources Modernization & Operational Efficiency	i GD	AA	5 Yr Software	Software	0.00%	50.19%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Efficiency		AA	Hardware	Hardware	0.00%	47.36%	-	-	-	-	-	-	-	-	-	-
Kensok Kensok	Programs Programs		Enterprise & Control Network Infrastructure	CD CD	AA AA	3 Yr Software 5 Yr Software	Software Software	47.78% 47.78%	15.09% 15.09%	-	-	-	109,830 (97,756)	1.354	- 773	- 604	- 751	52,482 (51,475)	- 32
Kensok Kensok	Programs Programs			CD	AA AA	5 Yr Software General	Software General	47.78%	15.09%	14,056	50,328	478,886	(97,756) 3,798,195	1,354 21,993	23.109	604 149,806	201.443	(51,475) 20,323	32 711,938
Kensok	Programs			CD	AA	Hardware	Hardware	47.78%	15.09%	486	456	-	93,236	4,740	10,250	8,668	3,615	6,471	3,430
Kensok	Programs			ED	AN	Transmission	Transmission	65.54%	0.00%	-	-	-	1,327	(17)	375	400	112	-	
Kensok	Short-Lived Assets		Enterprise Communication Systems	CD	AA	1 Yr Software	Software	47.78%	15.09%	914	(619,752)		-	179,000	21,733	24,927	39,892	6,247	17,238
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Enterprise Communication Systems	CD	AA AA	3 Yr Software 5 Yr Software	Software Software	47.78% 47.78%	15.09% 15.09%	25,000 18	149,528 619,787	182,944 396.437	1,577,614	58 (73.589)	413 24.283	44 38.086	8 344	649 7 892	88,019 996
Kensok	Short-Lived Assets Short-Lived Assets		t Enterprise Communication Systems	CD	AA	5 Yr Sottware General	General	47.78%	15.09%	39,353	16,431	396,437	765,529	(73,589) 82,053	24,283	38,086 9,315	8,344 5,747	6.400	996
Kensok	Short-Lived Assets		Enterprise Communication Systems	CD	AA	Hardware	Hardware	47.78%	15.09%	1,178	3,961	555,811	885,915	(3,102)	320	34		2,198	195,229
Kensok	Short-Lived Assets		Enterprise Network Infrastructure	CD	AA	General	General	47.78%	15.09%	6,629	15,967	13,273	363,051	-	-	-	-	132,025	4,318
Kensok Kensok	Programs			CD	AA AA	General Hardware	General Hardware	47.78% 47.78%	15.09% 15.09%	56,198 76,103	80,552 1,940	25,436 1,986	760,849 80.029	767	2,610	6,297	22,537	3,964	36,819
NEIISUK	Programs	renormance & capacit	t Environmental Control & Monitoring Systems	CD	AM	naruware	naidware	47.78%	10.09%	76,103	1,940	1,486	00,029		-	-	-	-	-

										34,417,983	32,090,208	55,425,725	505,328,919	12,135,677	16,135,120	16,506,773	20,115,706	55,611,144	24,469,623
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic tion	Depreciation Category	Ser.Jur.Allocatio n Category	WA - E - Allocation %	WA - G - Allocation %	Oct 2022 - System	Nov 2022 - System	Dec 2022 - System	2022 TOTAL - System	WA - Electric Jan 2022	WA - Electric Feb 2022	WA - Electric Mar 2022	WA - Electric Apr 2022	WA - Electric May 2022	WA - Electric Jun 2022
Kensok	Short-Lived Assets	Performance & Capacit	ET Modernization & Operational Efficiency - Techn	ioli CD	AA	2 Yr Software	Software	47.78%	15.09%				67,003					-	
Kensok	Short-Lived Assets	Performance & Capacit	ET Modernization & Operational Efficiency - Techn	iok CD	AA	3 Yr Software	Software	47.78%	15.09%	14,414	138,516	114,439	268,643	225	261	78	45		-
Kensok	Short-Lived Assets	Performance & Capacit	ET Modernization & Operational Efficiency - Techn	iok CD	AA	5 Yr Software	Software	47.78%	15.09%	(134)	796	589,210	1,072,876	2,014	18,579	4,130	598	50,547	74,094
Kensok	Short-Lived Assets	Performance & Capacit	ET Modernization & Operational Efficiency - Techn	ioli: CD	AA	Hardware	Hardware	47.78%	15.09%		-		(94,283)	633	3,835	906	80	(50,547)	40
Kensok	Short-Lived Assets	Performance & Capacit	ET Modernization & Operational Efficiency - Techn	iok ED	AN	5 Yr Software	Software	68.27%	0.00%	-	-		7,721		5,271		-		-
Kensok	Programs	Performance & Capacit	Fiber Network Lease Service Replacement	CD	AA	General	General	47.78%	15.09%		-								
Kensok	Programs		Fiber Network Lease Service Replacement	ED		Transmission	Transmission	65.54%	0.00%	388	753	282,099	687,525	264	817	64,277	7,732	783	161,290
Kensok	Short-Lived Assets	Performance & Capacit	Financial & Accounting Technology	CD	AA	3 Yr Software	Software	47.78%	15.09%		-	-	22,028	(49)	1,429	1,211	-	7,935	-
Kensok	Short-Lived Assets		Financial & Accounting Technology	CD	AA	5 Yr Software	Software	47.78%	15.09%		-	715,027	1,329,059	17,126	31,576	30,335	(12,776)	5,194	189,563
Kensok	Short-Lived Assets		Financial & Accounting Technology	CD		Hardware	Hardware	47.78%	15.09%		-		(8,506)	273	588	553	(285)	(5,194)	-
Rosentrater	Programs	Performance & Capacit	Gas Airway Heights HP Reinforcement	GD		G Distribution	G Distribution	0.00%	100.00%	7,326,944	197,195	343,641	7,867,781	-			-		-
Rosentrater	Large Distinct Projects	Performance & Capacit	Gas Cheney HP Reinforcement	GD		G Distribution	G Distribution	0.00%	100.00%		-		-				-		
Rosentrater	Large Distinct Projects		Gas Operator Qualification Compliance	CD		Transportation	Transportation	77.22%	22.78%		-		-				-		
Rosentrater	Large Distinct Projects	Performance & Capacit	Gas Operator Qualification Compliance	GD		General	General	0.00%	47.36%		-	-	-				-		-
Rosentrater	Large Distinct Projects		Gas Operator Qualification Compliance	GD		General	General	0.00%	50.19%		-		5,750				-		
Rosentrater	Large Distinct Projects		Gas Operator Qualification Compliance	GD		Transportation	Transportation	0.00%	72.92%		-		106,729						
Rosentrater	Programs		Gas Reinforcement Program	GD		G Distribution	G Distribution	0.00%	0.00%	32,892	21,547		67,436				-		
Rosentrater	Programs		Gas Reinforcement Program	GD		G Distribution	G Distribution	0.00%	0.00%	28,854	18,947	33,056	1,269,441				-		-
Rosentrater	Programs		Gas Reinforcement Program	GD		G Distribution	G Distribution	0.00%	100.00%	23,071	31,379	17,477	555,256	-	-		-		
Rosentrater	Programs	Performance & Capacit		GD		General	General	0.00%	72.92%	4,169	-		4,169						
Rosentrater	Programs	Performance & Capacit		GD		G Distribution	G Distribution	0.00%	0.00%		-								
Rosentrater	Programs	Performance & Capacit		GD		G Distribution	G Distribution	0.00%	0.00%		-		1,650						
Rosentrater	Programs	Performance & Capacit		GD		G Distribution	G Distribution	0.00%	100.00%		11,628		13,558						
Rosentrater	NEW (Actuals)		Gas Warden HP Reinforcement	GD		G Distribution	G Distribution	0.00%	100.00%	12,656	-		202,293						
Kensok	Short-Lived Assets		Human Resources Technology	CD		3 Yr Software	Software	47.78%	15.09%	3,792	5,340	33,308	160,280	1,308	1,690	6,598	3		
Kensok	Short-Lived Assets		Human Resources Technology	CD		5 Yr Software	Software	47.78%	15.09%		-	222,010	224,566	(197)	1,281		39	98	
Rosentrater	Large Distinct Projects		Jackson Prairie Joint Project	GD		Gas Storage	Gas Storage	0.00%	68.81%	254,158	210,473	260,490	2,135,267	-	-		-		
Rosentrater	Large Distinct Projects		Jackson Prairie Joint Project	GD		Gas Storage	Gas Storage	0.00%	0.00%	27,146	22,480	27,822	228,061						
Kensok	Large Distinct Projects		Land Mobile Radio & Real Time Communication Sy			5 Yr Software	Software	47.78%	15.09%	(34)	-	-	16,279	-	-		-		17
Kensok	Large Distinct Projects		Land Mobile Radio & Real Time Communication Sy			General	General	47.78%	15.09%	(694)	32,213	8,380	256,905	1,205	4,255	6,244	2,830	3,551	1,314
Kensok	Large Distinct Projects		Land Mobile Radio & Real Time Communication Sy			Hardware	Hardware	47.78%	15.09%		-	-	-	-	-		-		-
Kensok	Large Distinct Projects		Land Mobile Radio & Real Time Communication Sy			Transportation	Transportation	47.78%	15.09%	•	-	-	26,332	-	10,873	1,707	3		-
Kensok	Short-Lived Assets		Legal & Compliance Technology	CD		5 Yr Software	Software	47.78%	15.09%	(2)	359	155,664	506,999	30	283	-	-	-	166,430
Kensok	Short-Lived Assets		Legal & Compliance Technology	CD		Hardware	Hardware	47.78%	15.09%		-	-	-	-	-		-		
Kensok	Short-Lived Assets		Legal & Compliance Technology	CD		5 Yr Software	Software	77.22%	22.78%	-	-	48,002	48,002	-	-	-	-	-	-
Rosentrater	Programs		Substation - New Distribution Station Capacity Pro			General	General	47.78%	15.09%		-		1	0					
Rosentrater	Programs		Substation - New Distribution Station Capacity Pro			E Distribution	E Distribution	63.66%	0.00%	-	-	-	252	-	22	-	-	138	-
Rosentrater	Programs		Substation - New Distribution Station Capacity Pro			E Distribution	E Distribution	65.54%	0.00%		-	-	-	-	-		-		-
Rosentrater	Programs		Substation - New Distribution Station Capacity Pro			General	General	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs		Substation - New Distribution Station Capacity Pro			General	General	68.27%	0.00%		-	3,039	5,202	-	96	787	-	594	-
Rosentrater	Programs		Substation - New Distribution Station Capacity Pro			Transmission	Transmission	65.54%	0.00%	-	53	12,158	1,279,662	-	-	18,142	-	-	804,365
Rosentrater	Programs		Substation - New Distribution Station Capacity Pro			E Distribution	E Distribution	0.00%	0.00%		53		1,180,456						
Rosentrater	Programs		Substation - New Distribution Station Capacity Pro			General	General	0.00%	0.00%	10,830	7,647	2,450	20,926		·				-
Rosentrater	Programs		Substation - New Distribution Station Capacity Pro			E Distribution	E Distribution	100.00%	0.00%	50	(769,215)	1,330,412	1,764,733	12,101	64	(560)	52,688	1,439	136,171
Rosentrater	Programs		Substation - New Distribution Station Capacity Pro			General	General	100.00%	0.00%	7,227	571	7,684	15,655	132	1	6	10	11	14
Magalsky	Programs	Performance & Capacit		ED		E Distribution	E Distribution	100.00%	0.00%	719,027	84,182	274,732	1,997,584	37,876	190,392	92,945	56,587	123,738	97,794
Rosentrater	Large Distinct Projects		Strategic Initiatives - Clean Energy Fund 2	ED		5 Yr Software	Software	68.27%	0.00%	-	-	-	(557)		(46,778)	39,275	5,292	1,831	
Rosentrater	Large Distinct Projects		Strategic Initiatives - Clean Energy Fund 2	ED		E Distribution	E Distribution	100.00%	0.00%	-	-	-	559,645	92,285	11,026	916	334,120	700,000	114,159
Rosentrater	Large Distinct Projects		Strategic Initiatives - Clean Energy Fund 2	ED		General	General	100.00%	0.00%	-		-	(3,230)	(3,230)	-		-	-	-
Rosentrater	Large Distinct Projects		Strategic Initiatives - South Landing (Catalyst) - Cl			E Distribution	E Distribution	100.00%	0.00%	2,969	-		1,958,548	451			1,855,735	374,325	19,718
Rosentrater	Large Distinct Projects		Strategic Initiatives - Real Time Power System Sin			General	General	65.54%	0.00%	-		-	-		-		-	-	-
Rosentrater	Large Distinct Projects		Strategic Initiatives - Real Time Power System Sin			General	General	68.27%	0.00%	-		-	2,529	1,727	-		-	-	-
Thackston	Mandatory & Compliance	No Driver	Strategic Initiatives - Upriver Park	ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%	1,005	-		3,823,802				2,290,095	174,287	11,700

										13,011,700	12,322,684	33,105,070	12,370,375	13,838,284	29,043,837	258,665,992	2,637,488	2,267,598
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic tion	Depreciation Category	Ser.Jur.Allocatio n Category	WA - E - Allocation %	WA - G - Allocation %	WA - Electric Jul 2022	WA - Electric Aug	WA - Electric Sep 2022	WA - Electric Oct 2022	WA - Electric Nov 2022	WA - Electric Dec	WA - Electric 2022 TOTAL	WA - Natural Gas Jan 2022	WA - Natural Gas Feb 2022
nsok	Short-Lived Assets	Asset Condition	Atlas	CD	AA	3 Yr Software	Software	47.78%	15.09%	(551,434)	7,201	4,843	4,757	138,524	314,524	(56,453)	(27,552)	9,416
nsok nsok	Short-Lived Assets Short-Lived Assets	Asset Condition Asset Condition			AA AA	5 Yr Software General	Software General	47.78% 47.78%	15.09% 15.09%	774,115		-	-			774,115		
ensok	Short-Lived Assets	Asset Condition	Atlas	CD	AA	Hardware	Hardware	47.78%	15.09%	(7,589)	-	-	-	-	-	(6,932)	(529)	193
ackston ackston	Programs Programs	Asset Condition Asset Condition	Base Load Hydro Base Load Hydro		AA AN	Hardware General	Hardware General	47.78% 68.27%	15.09% 0.00%	-	-	-	-	-	-	2,701 6.557	-	-
ackston	Programs	Asset Condition	Base Load Hydro		AN	Production - Hydro	Production - Hydro	65.54%	0.00%	1,771	977	27,239	41,867	884	132,005	408,916		
ackston	Large Distinct Projects	Asset Condition			AN	Production - Hydro	Production - Hydro	65.54%	0.00%	82	-	-	-	-	-	8,598	-	-
ackston ackston	Large Distinct Projects Large Distinct Projects	Asset Condition Asset Condition	Cabinet Gorge Unit 3 Protection & Control Upgrade Cabinet Gorge Unit 4 Protection & Control Upgrade		AN AA	Production - Hydro General	Production - Hydro General	65.54% 47.78%	0.00%	-	-				-	(553) 7.286	2.272	-
ackston	Large Distinct Projects	Asset Condition	Cabinet Gorge Unit 4 Protection & Control Upgrade		AN	Production - Hydro	Production - Hydro	65.54%	0.00%	1,244	1,027	4,284	67	-	-	2,161,182	-	
ackston	Large Distinct Projects	Asset Condition			AN	Production - Hydro	Production - Hydro	65.54%	0.00%	-	-	-	-	-	-	-	-	-
sentrater sentrater	Programs Programs	Asset Condition Asset Condition			AA AN	General General	General General	47.78% 52.71%	15.09% 16.61%	23,612	37,381 9.347	83,289	8,471	10,951 21,168	28,986 39 372	337,596 95,673		5,06 1.68
sentrater	Programs	Asset Condition			ID	General	General	0.00%	0.00%		-				-	+5,075		-
sentrater	Programs	Asset Condition			WA	General	General	77.22%	22.78%	943		6,334		29,149	48,205	85,171	159	
sentrater sentrater	Programs Programs	Asset Condition Asset Condition			AN AN	General General	General General	65.54% 68.27%	0.00%	36.903	3,591	22.398	- 9,287	40.159	-	- 222,171	-	-
	Programs	Asset Condition			ID	General	General	0.00%	0.00%	-		- 22,370	4,207	40,134	-	-		
sentrater	Programs	Asset Condition			WA	General	General	100.00%	0.00%	11,066	21,944	24,477	36,794	25,464	10,767	273,073		
sentrater	Programs	Asset Condition Asset Condition	Capital Tools & Stores Capital Tools & Stores		AA AA	General General	General General	0.00%	47.36%	-	-	-	-	-	-	-	-	-
isentrater isentrater	Programs Programs	Asset Condition			AA ID	General	General	0.00%	0.00%		-				-			
osentrater	Programs	Asset Condition	Capital Tools & Stores		OR	General	General	0.00%	0.00%	-		-				-		
sentrater	Programs	Asset Condition	Capital Tools & Stores		WA	General	General	0.00%	100.00%	-	-				-		480	4,316
isentrater isentrater	Programs Programs	Asset Condition Asset Condition			AN ID	General E Distribution	General E Distribution	65.54% 0.00%	0.00%	-	-	-	-	-	-	-	-	-
sentrater	Programs	Asset Condition			ID	General	General	0.00%	0.00%		-							
sentrater	Programs	Asset Condition	Distribution Grid Modernization	ED	WA	E Distribution	E Distribution	100.00%	0.00%	162,322	59,605	54,034	398,708	226,308	371,530	2,667,115		
sentrater	Programs	Asset Condition			ID	E Distribution	E Distribution	0.00%	0.00%	-	-				-			
isentrater isentrater	Programs Programs	Asset Condition Asset Condition	Distribution Minor Rebuild Distribution Minor Rebuild		MT WA	E Distribution E Distribution	E Distribution E Distribution	0.00% 100.00%	0.00%	528,819	600,022	- 660,148	- 645,385	- 636,657	733,033	9,049,949	-	
sentrater	Large Distinct Projects	Asset Condition			ID	E Distribution	E Distribution	0.00%	0.00%	526,619	600,022	660,146	040,300	030,057	/33,033	4,044,444		
sentrater	Large Distinct Projects	Asset Condition	Distribution Transformer Change Out Program	ED	WA	E Distribution	E Distribution	100.00%	0.00%	-		-		-	-	-		
sentrater	Programs	Asset Condition	Downtown Network - Asset Condition		WA	E Distribution	E Distribution	100.00%	0.00%	157,003	195,985	652,565	232,974	89,658	56,878	1,826,049		
sentrater sentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan		AA AA	General Transportation	General Transportation	47.78% 47.78%	15.09% 15.09%	-	-				-	(571) (962)		
sentrater	Programs	Asset Condition	Fleet Services Capital Plan		AN	General	General	52.71%	16.61%		-				-	14,782		
sentrater	Programs	Asset Condition	Fleet Services Capital Plan		AN	Transportation	Transportation	52.71%	16.61%	49	59,187	5,581	3,570	1,097	-	184,844		
isentrater isentrater	Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan		ID WA	Transportation Transportation	Transportation Transportation	0.00% 77.22%	0.00%	2.966	-	-	-	-	-	40.938	-	-
sentrater	Programs Programs	Asset Condition			AN	General	General	68.27%	0.00%	2,900	-					40,938		
sentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	AN	Transportation	Transportation	65.54%	0.00%	-		-		-	-	-		
isentrater	Programs	Asset Condition	Fleet Services Capital Plan		AN	Transportation	Transportation	68.27%	0.00%	66,210	225,391	5,879	36,629	-	-	997,628		
isentrater isentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan		ID WA	Transportation Transportation	Transportation Transportation	0.00%	0.00%	- (198)			7.974	153,605		1.789.060		
sentrater	Programs	Asset Condition	Fleet Services Capital Plan		AN	Transportation	Transportation	0.00%	68.81%	(170)	-		-	-	-	1,709,000		
sentrater	Programs	Asset Condition	Fleet Services Capital Plan		AN	Transportation	Transportation	0.00%	72.92%		-			-	-			
sentrater sentrater	Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan		ID OR	Transportation	Transportation	0.00%	0.00%	-	-	-	-	-	-	-	-	-
sentrater sentrater	Programs Programs	Asset Condition			WA	Transportation Transportation	Transportation Transportation	0.00%	100.00%									
sentrater	NEW (Actuals)	Asset Condition	Gas ERT Replacement Program		ID	G Distribution	G Distribution	0.00%	0.00%	-		-		-	-	-		
sentrater	NEW (Actuals)	Asset Condition	Gas ERT Replacement Program			G Distribution	G Distribution	0.00%	0.00%	-	-	-		-	-	-		
sentrater sentrater	NEW (Actuals) Programs	Asset Condition Asset Condition	Gas ERT Replacement Program Gas Regulator Station Replacement Program		WA ID	G Distribution G Distribution	G Distribution G Distribution	0.00%	100.00% 0.00%	-		-	-			-	-	
sentrater	Programs	Asset Condition			OR	G Distribution	G Distribution	0.00%	0.00%		-				-			
sentrater	Programs	Asset Condition				G Distribution	G Distribution	0.00%	100.00%		-			-	-		2,094	14,662
ackston ackston	Large Distinct Projects Short-Lived Assets	Asset Condition Asset Condition			AN AA	Production - Hydro 5 Yr Software	Production - Hydro Software	65.54% 47.78%	0.00%	-	- 104	- 74	- 33	- 163 134	339 3.463	12,116 169 158	- 164	- 170
iackston iackston	Short-Lived Assets Short-Lived Assets	Asset Condition			AA	5 Yr Software General	General	47.78%	15.09%	448	350	248	33 110	163,134	3,463	169,158	552	571
ackston	Short-Lived Assets	Asset Condition			AA	Hardware	Hardware	47.78%	15.09%	1,313	1,026	727	321	163,134	5,382	193,705	1,618	1,675
ackston	Short-Lived Assets	Asset Condition			AN	5 Yr Software	Software	68.27%	0.00%	-	-				1,656,116	1,656,116		-
ackston ackston	Short-Lived Assets Large Distinct Projects	Asset Condition Asset Condition			AN AN	Production - Hydro General	Production - Hydro General	65.54% 68.27%	0.00%	-	-	167 970	10.296	44 026	31,942 18 412	31,942 240 703		-
ackston	Large Distinct Projects	Asset Condition			AN		Production - Therm	65.54%	0.00%			19.382.774	(29,032)	457,661	352,695	20,164,098		
sentrater	Programs	Asset Condition	LED Change-Out Program		ID	E Distribution	E Distribution	0.00%	0.00%			-	-					-
entrater ickston	Programs Large Distinct Projects	Asset Condition Asset Condition	LED Change-Out Program Little Falls Plant Ungrade		WA AN	E Distribution Production - Hydro	E Distribution Production - Hydro	100.00% 65.54%	0.00%	6,565	7,550	16,496	13,800	13,658	12,516	145,063		
ickston	Large Distinct Projects	Asset Condition			AN	Production - Hydro Production - Hydro	Production - Hydro Production - Hydro	65.54%	0.00%							11.224		
sentrater	Other	Asset Condition	New Dollar Road Service Center	GD	WA	General	General	0.00%	100.00%	-		-						
ckston	Large Distinct Projects	Asset Condition			AN	Production - Hydro	Production - Hydro	65.54%	0.00%	-	-	-		650,985	16,730	667,715		
ckston entrater	Large Distinct Projects Large Distinct Projects	Asset Condition Asset Condition			AN ID	Production - Hydro E Distribution	Production - Hydro E Distribution	65.54% 0.00%	0.00%	-	-	-	-	-	-	92,983	-	-
entrater	Large Distinct Projects	Asset Condition			WA	E Distribution	E Distribution	100.00%	0.00%	3.403	4,422	1.778	1.899	988	1,118	24.062		
ckston	Programs	Asset Condition	Regulating Hydro		AA	General	General	47.78%	15.09%	-	-	-	-	1,507	-	1,507		
ackston	Programs	Asset Condition	Regulating Hydro		AA	Hardware	Hardware	47.78%	15.09%	-	-	-	-	-	-	-		-
ackston ackston	Programs Programs	Asset Condition Asset Condition			AN AN	General General	General General	65.54% 68.27%	0.00%	-	1 541	-	-	-	-	10.201		-
ickston	Programs	Asset Condition			AN	Production - Hydro	Production - Hydro	65.54%	0.00%	(54.953)	(31,473)	90.577	115,403	206,972	903,423	1.644.489		
ickston	Programs	Asset Condition	Regulating Hydro		AN	Transmission	Transmission	65.54%	0.00%	-	-	-	-		-	56,184		
ackston	Programs	Asset Condition			AN	Transportation	Transportation	68.27%	0.00%	-	-	-	-		33,631	33,631	-	
sentrater sentrater	Programs Programs	Asset Condition Asset Condition			AA AA	3 Yr Software 5 Yr Software	Software Software	47.78% 47.78%	15.09% 15.09%	(1,357)	8.255	-	-	- 392	3,877	35,746 56,114	-	-
entrater entrater	Programs Programs	Asset Condition	SCADA - SOO and BUCC SCADA - SOO and BUCC		AA	General	General	47.78%	15.09%	-	8,255	210	1,218	392 74,140	3,877	103,463		-
entrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Hardware	Hardware	47.78%	15.09%	2,839	8,254	1,776	4,905	1,902	9,106	53,395	141	-
sentrater	Programs	Asset Condition			AN	5 Yr Software	Software	68.27%	0.00%	2,985	2,692	1,774	-	-	-	181,218		-
sentrater sentrater	Programs Programs	Asset Condition Asset Condition	SCADA - SOO and BuCC Structures and Improvements/Furniture		AN AA	Hardware General	Hardware General	68.27% 47.78%	0.00%	1,662	1,499	988 28.161	20.144	- 826.004	- 153.953	100,906 2.003.571	275.216	- 29.97
sentrater	Programs	Asset Condition	Structures and Improvements/Furniture		AA	Hardware	Hardware	47.78%	15.09%	79,700	3,753	4,316	5,758	23,168	56,551	373,941	275,218 369	2,940
sentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General	General	52.71%	16.61%	217	176	2,356			180,930	183,679	-	-
sentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	ID	General	General	0.00%	0.00%	-	-	13,675	-	-	-	-	-	
osentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General	General	77.22%	22.78%				113		11,491	40.159	4,390	

-										13,011,700	12,322,684	33,105,070	12,370,375	13,838,284	29,043,837	258,665,992	2,637,488	2,267,598
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic tion	Depreciation Category	Ser.Jur.Allocatio n Category	WA - E - Allocation %	WA - G - Allocation %	WA - Electric Jul 2022	WA - Electric Aug 2022	WA - Electric Sep 2022	WA - Electric Oct V 2022	VA - Electric Nov 2022	WA - Electric Dec V 2022	TOTAL	WA - Natural Gas Jan 2022	WA - Natural Gas Feb 2022
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture		AN ID	General General	General General	68.27% 0.00%	0.00%	-	-	-	-	-	-	37,508		-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	WA	E Distribution	E Distribution	100.00%	0.00%	-	-	-	-	-	-	-		
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition			WA OR	General General	General General	100.00%	0.00%	-	-	-	-	70,207	88,206	158,413		
Rosentrater	Programs	Asset Condition			WA	General	General	0.00%	100.00%		-		-	-	-		22,915	
Rosentrater	Programs	Asset Condition			AN	General	General	65.54%	0.00%	-		-	-	-	-		-	
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition			AN AN	General Transmission	General Transmission	68.27% 65.54%	0.00%	130 707	42,366 332,311	41 145	44 038	-	2 682 605	78,571 3 600 848		
Rosentrater	Programs	Asset Condition	Substation - Station Rebuilds Program		ID	E Distribution	E Distribution	0.00%	0.00%	-	-	-	-	-			-	-
Rosentrater	Programs	Asset Condition			WA	E Distribution	E Distribution	100.00%	0.00%	89,441	368,307	13,898	20,772	-	67,384	4,213,037	-	
Kensok Rosentrater	Short-Lived Assets Large Distinct Projects	Asset Condition Asset Condition			AA AA	General 3 Yr Software	General Software	47.78% 47.78%	15.09% 15.09%	51	-				-	27,692	8.308	219
Rosentrater	Large Distinct Projects	Asset Condition	Telematics 2025	CD	AA	General	General	47.78%	15.09%	-	-	-	76,948	1,772	298	46,927	17,329	(30,982)
Rosentrater Rosentrater	Programs Large Distinct Projects	Asset Condition Asset Condition			AN AN	Transmission Transmission	Transmission Transmission	65.54% 65.54%	0.00%	3,090 1,492	212,094 1,099	6,378 (98,458)	874,132	90,255	989,854	2,407,480 2,282,773		
Rosentrater	Large Distinct Projects	Asset Condition			ID	E Distribution	E Distribution	0.00%	0.00%	1,492	-	(40,450)	-	-	-	2,202,113	-	-
Rosentrater	Programs	Asset Condition			ID	E Distribution	E Distribution	0.00%	0.00%								-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Customer Requested			WA ID	E Distribution E Distribution	E Distribution E Distribution	100.00%	0.00%	1,090,714	957,703	1,457,248	130,091	199,060	1,527	11,126,949		
Rosentrater	Programs	Customer Requested			WA	E Distribution	E Distribution	100.00%	0.00%	1,938,854	3,563,873	3,087,908	4,275,073	4,960,036	2,959,731	36,530,067	-	
Rosentrater	Programs	Customer Requested			WA ID	Transmission G Distribution	Transmission G Distribution	100.00%	0.00%	44	141	59	42	65	(31)	1,273	-	
Rosentrater Rosentrater	Programs Programs	Customer Requested			OR	G Distribution	G Distribution	0.00%	0.00%		-				-			
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	WA	G Distribution	G Distribution	0.00%	100.00%	-	-	-	-		-	-	1,011,193	1,001,136
Rosentrater Rosentrater	Other Other	Customer Requested Customer Requested	Rattlesnake Flat Wind Farm Project 115kV Integratio Rattlesnake Flat Wind Farm Project 115kV Integratio	CD	AA AN	General General	General General	47.78% 65.54%	15.09% 0.00%	-						-		
Rosentrater	Other		Rattlesnake Flat Wind Farm Project 115kV Integratio		AN	General	General	68.27%	0.00%	-	-	-	-	-	-	- 0	-	-
Rosentrater	Other	Customer Requested	Rattlesnake Flat Wind Farm Project 115kV Integratio	ED	AN	Transmission	Transmission	65.54%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Other Other	Customer Requested Customer Requested			AN WA	Transmission General	Transmission General	65.54% 100.00%	0.00%						154,789	154,789		
Thackston	Programs	Customer Service Qua	i Automation Replacement	ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%		-	-	-	-	-	179,220	-	-
Magalsky	Short-Lived Assets			CD	AA	5 Yr Software	Software	47.78%	15.09%	55,713	13,320	4,538	1,911	2,129	894,215	1,703,572	15,523	3,898
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets					5 Yr Software 2 Yr Software	Software	100.00%	0.00%	734,860	110,969 37,798	103,135	26,478 1.065	25,284 4 728	22,425	1,023,150		
Magalsky	Short-Lived Assets	Customer Service Qua	i Customer Facing Technology Program		AA	3 Yr Software	Software	47.78%	15.09%	(416)	-	-	-	-		53,322	4,949	6,225
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets				AA AA	5 Yr Software Hardware	Software Hardware	47.78% 47.78%	15.09% 15.09%	- 426	- 52	115,198 11	6,994	3,984	595,355 1.120	721,531	- 13	- 16
Magalsky	Short-Lived Assets			CD		3 Yr Software	Software	47.78%	15.09%	420	- 52	84,910	41,886	2,312	3,765	132,873	-	-
Magalsky	Short-Lived Assets					5 Yr Software	Software	47.78%	15.09%	5,214	23,867	1,048	1,732	31	403,257	1,034,140	2,893	2,472
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets				AA AA	General Hardware	General Hardware	47.78% 47.78%	15.09% 15.09%	- 8	- 37	- 2	-	- 0	12,437 30,501	12,437 31,432		-
Magalsky	Short-Lived Assets		Customer Transactional Systems	CD	WA	5 Yr Software	Software	77.22%	22.78%	-	-	-	-	-	-	261	(265)	349
Magalsky	Short-Lived Assets				WA OR	5 Yr Software	Software	100.00%	0.00%	-	-	-	-	-	-	-	-	-
Magalsky Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Service Qua				5 Yr Software 2 Yr Software	Software Software	0.00%	0.00%	494	1.684	318		-	62.018	74.977	- (36)	- 704
Kensok	Short-Lived Assets	Customer Service Qua	i Enterprise Security	CD	AA	3 Yr Software	Software	47.78%	15.09%	17,685	-	(17,685)	-		234,589	234,470	(37)	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Service Qua			AA AA	5 Yr Software General	Software General	47.78% 47.78%	15.09% 15.09%	(21,835)	25,142	55,604 112,419	5,690 1.367	28,939	116,153	376,667 113,786	(3,714)	23,245
Kensok	Short-Lived Assets	Customer Service Qua			AA	Hardware	Hardware	47.78%	15.09%	(2,125)	20,723	95,195	3,098	8,767	15,309	183,978	(732)	5,030
Kensok	Short-Lived Assets	Customer Service Qua				5 Yr Software	Software	65.54%	0.00%	-	-		-	-	-	-		
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Service Qua			AN AN	5 Yr Software Transmission	Software Transmission	68.27% 65.54%	0.00%	- (33)	- 784	- 1,503	133	- 1,089	- 138	2,589 275,023	-	-
Kensok	Short-Lived Assets		Facilities and Storage Location Security	CD	AA	5 Yr Software	Software	47.78%	15.09%	-	-	-	-	-	-		-	-
Kensok	Short-Lived Assets					General	General	47.78%	15.09%	-	-	-	-	-	58,009	58,009	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets				AA AN	Hardware General	Hardware General	47.78% 52.71%	15.09% 16.61%	(138)	64.122	25.086	5,386	(1,399)	1,952	13,007 95,146	373	457
Kensok	Short-Lived Assets		i Facilities and Storage Location Security	GD	OR	General	General	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets				AN AN	5 Yr Software General	Software General	68.27% 65.54%	0.00%	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets				AN	General	General	68.27%	0.00%	-	-	-	-	-	-	2.760	-	-
Kensok	Short-Lived Assets	Customer Service Qua	i Generation, Substation & Gas Location Security	ED	AN	Hardware	Hardware	68.27%	0.00%	-	-	-	-	-	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets				AN AN	Production - Hydro Production - Other	Production - Hydro Production - Other	65.54% 65.54%	0.00%	-	-	-	85 468	3,960	1,969	8,542 91,396	-	-
Kensok	Short-Lived Assets					E Distribution	E Distribution	100.00%	0.00%	-	-	-	210,493	13,290	10,685	234,468	-	
Kensok	Other		i Telecommunication & Network Distribution location		AA	General	General	47.78%	15.09%	-	-	-	32,609	3,816	1,131	37,557	-	-
Kensok Rosentrater	Other Large Distinct Projects		i Telecommunication & Network Distribution location i Washington Advanced Metering Infrastructure Project		AA WA	Hardware General	Hardware General	47.78% 77.22%	15.09% 22.78%	-	-	-	17,392	2,035	603 540.803	20,030 540,803	-	-
Rosentrater	Large Distinct Projects	Customer Service Qua	Washington Advanced Metering Infrastructure Project	: CD	WA	Hardware	Hardware	77.22%	22.78%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Large Distinct Projects		i Washington Advanced Metering Infrastructure Project Washington Advanced Metering Infrastructure Project		WA WA	5 Yr Software F Distribution	Software E Distribution	100.00%	0.00%	1 040	-	-	-	-	(729.798)	(725,740)	-	
Rosentrater	Large Distinct Projects		i Washington Advanced Metering Infrastructure Project		WA	General	E Distribution General	100.00%	0.00%	1,040		-			(124,148)	(125,140)		
Rosentrater	Large Distinct Projects	Customer Service Qua	i Washington Advanced Metering Infrastructure Project	ED	WA	Hardware	Hardware	100.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		i Washington Advanced Metering Infrastructure Project Washington Advanced Metering Infrastructure Project		WA WA	G Distribution General	G Distribution General	0.00%	100.00% 100.00%	-	-	-	-	-	-	-	-	
Howell	Wildfire				AA	General	General	47.78%	15.09%	-		-				(533)	23	57
Howell	Wildfire	Customer Service Qua	i Wildfire Resiliency Plan	ED	AN	3 Yr Software	Software	68.27%	0.00%	-	-	-	-	-	-	307,650	-	-
Howell Howell	Wildfire Wildfire			ED ED	AN ID	Transmission E Distribution	Transmission E Distribution	65.54% 0.00%	0.00%	899,429	405,370	228,985	289,584	4,705	5,573	2,566,464		-
Howell	Wildfire				ID	General	General	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Howell	Wildfire				WA	E Distribution	E Distribution	100.00%	0.00%	630,049	1,696,708	1,502,554	580,192	806,839	1,188,504	12,339,796	-	-
Howell Thackston	Wildfire Programs				WA AA	General General	General General	100.00% 47.78%	0.00%	761	2,156	4,859	3,361	19,771	6,337	65,050 12,043	-	2,906
Thackston	Programs				AA	Hardware	Hardware	47.78%	15.09%	-	-	-	-	-	1,124	1,124		- 2,908
Thackston	Programs	Failed Plant & Operati	Base Load Thermal Program	ED	AN	General	General	68.27%	0.00%	-	-	-	-	13,257		13,257	-	-
Thackston Thackston	Programs Programs				AN AN	Production - Other Production - Thermal	Production - Other Production - Therm	65.54% 65.54%	0.00%	250,270	(210,634)	4,457 72,915	(22,896)	26,608 323,129	28,552 431,786	386,498 955.096	-	-
Thackston	Programs				AN	Transmission	Transmission	65.54%	0.00%	-	-		-		431,700	17,043		
				-				470	2.2370									

										13,011,700	12,322,684	33,105,070	12,370,375	13,838,284	29,043,837	258,665,992	2,637,488	2,267,598
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic tion	Depreciation Category	Ser.Jur.Allocatio n Category	WA - E - Allocation %	WA - G - Allocation %	WA - Electric Jul 2022	WA - Electric Aug 2022	WA - Electric Sep 2022	WA - Electric Oct 2022	WA - Electric Nov 2022	WA - Electric Dec 2022	WA - Electric 2022 TOTAL	WA - Natural Gas Jan 2022	WA - Natural Gas Feb 2022
Thackston	Large Distinct Projects	Failed Plant & Operati	CS2 Single Phase Transformer		AN	Transmission	Transmission	65.54%	0.00%							(25,016)		
Rosentrater Rosentrater	Programs Programs	Failed Plant & Operati Failed Plant & Operati			AN ID	Transmission E Distribution	Transmission E Distribution	65.54% 0.00%	0.00%	21,755	178,492	498,681	69,602	265,243	123,841	1,672,723		
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	WA	E Distribution	E Distribution	100.00%	0.00%	57,665	252,062	217,746	76,338	670,471	305,320	2,194,646	-	-
Rosentrater Rosentrater	Programs Programs				ID OR	G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%		-				-			
Rosentrater	Programs					G Distribution	G Distribution	0.00%	100.00%	-	-	-		-	-	-	230.226	194.646
Rosentrater	Programs	Failed Plant & Operati			ID	E Distribution	E Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Large Distinct Projects	Failed Plant & Operati			WA AN	E Distribution Transmission	E Distribution Transmission	100.00% 65.54%	0.00%	13,962 44,115	13,433 2,106	8,691 2,066	16,551 1,498	12,223 3,146	11,324 199	126,900 2.879.883	-	
Thackston	Large Distinct Projects				AA	Hardware	Hardware	47.78%	15.09%	-	- 2,100	-	-	-		10,999		
Thackston	Large Distinct Projects				AN	Production - Other	Production - Other	65.54%	0.00%	62,902	1,681	141	40	6,272	11,403	157,173	-	-
Kensok Kensok	Programs Programs			CD CD	AA AA	General Hardware	General Hardware	47.78% 47.78%	15.09% 15.09%	1,089 1.062	9,552 10.096	9,512 4,535	6,354 898	38,894 8,293	136,042 12,934	308,691 66,352	(128)	9,418 2.605
Kensok	Programs				AN	Transmission	Transmission	65.54%	0.00%	78	233	232			12,734	60,489	-	- 2,005
Rosentrater					AA	General	General	47.78%	15.09%	-	-	-	-	-	-	19,374	-	-
Thackston Thackston					AN AN	General Hardware	General Hardware	68.27% 68.27%	0.00%	320 13	23,170 927	8,639 346	1,226	25,378 1.015	(21,497) (860)	219,694 8,788	-	
Thackston					AN	Production - Hydro	Production - Hydro	65.54%	0.00%	143,734	276,998	131,010	32,612	528,048	159,958	41,362,178		
Thackston					AN	Transportation	Transportation	68.27%	0.00%	-	-	-	-	-	-	42,123	-	-
Thackston Thackston					ID AN	Transportation General	Transportation General	0.00%	0.00%	14,979	-		-	-	-	14 979	-	
Thackston					AN	General	General	68.27%	0.00%	-		-				1,994		
Thackston					AN	Production - Hydro	Production - Hydro	65.54%	0.00%	12,658	6,127	75,826	4,303	4,018	2,468	2,277,785	-	
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance				AN AN	Transmission 5 Yr Software	Transmission Software	65.54% 68.27%	0.00%	-	-	-	-	-	-	-	-	
Rosentrater	Mandatory & Compliance Mandatory & Compliance				AN	General	General	65.54%	0.00%	-		-		-	-	15		
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Colstrip Transmission	ED	AN	General	General	68.27%	0.00%	431	1,205	695	2,524	681	3,110	(17,573)		
Rosentrater	Mandatory & Compliance				AN	Hardware	Hardware	65.54%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance				AN ID	Hardware Transmission	Hardware Transmission	68.27% 0.00%	0.00%	215	602	348	1,262	340	1,555	50,609		
Rosentrater	Mandatory & Compliance				WA	Transmission	Transmission	100.00%	0.00%	17,836	10,134	14,965	10,534	4,865	34,108	167,653	-	-
Rosentrater					AN	Transmission	Transmission	65.54%	0.00%	232	0	457	0	-		1,240,549	-	
Rosentrater Rosentrater					ID WA	E Distribution E Distribution	E Distribution E Distribution	0.00%	0.00%	578.014	489.093	1.691.786	198.644	370.821	116.708	5.639.081		
Rosentrater						G Distribution	G Distribution	0.00%	0.00%	-		-	-	-	-	-		
Rosentrater					OR	G Distribution	G Distribution	0.00%	0.00%	-	-	-	-		-	-	-	
Rosentrater Rosentrater			 Gas Cathodic Protection Program Gas Facility Replacement Program (GFRP) Aldyl A Pir 		WA ID	G Distribution G Distribution	G Distribution G Distribution	0.00%	100.00% 0.00%	-	-	-	-	-	-	-	141	246,133
Rosentrater			Gas Facility Replacement Program (GRRP) Aldyl A Pic		OR	G Distribution	G Distribution	0.00%	0.00%				-					
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Gas Facility Replacement Program (GFRP) Aldyl A Pip	GD	WA	G Distribution	G Distribution	0.00%	100.00%		-				-		229,123	247,267
Rosentrater Rosentrater				CD	AA WA	3 Yr Software G Distribution	Software G Distribution	47.78% 0.00%	15.09% 100.00%	-	-	-	-	-	-	-	-	-
Rosentrater					ID	G Distribution	G Distribution	0.00%	0.00%	-		-		-		-	-	
Rosentrater				GD	OR	G Distribution	G Distribution	0.00%	0.00%	-	-	-		-		-	-	
Rosentrater					WA ID	G Distribution	G Distribution	0.00%	100.00%	-	-	-	-	-	-	-	1,841	4,838
Rosentrater Rosentrater					OR	G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%	-		-						
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Gas Overbuilt Pipe Replacement Program		WA	G Distribution	G Distribution	0.00%	100.00%		-		-		-		7,349	4,417
Rosentrater	Mandatory & Compliance				ID OR	G Distribution	G Distribution	0.00%	0.00%	-	-	-	-		-	-		
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance				WA	G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%	-		-			-		157,352	162,506
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Gas Replacement Street and Highway Program		ID	G Distribution	G Distribution	0.00%	0.00%		-						-	
Rosentrater					OR	G Distribution	G Distribution	0.00%	0.00%	-		-			-	-		
Rosentrater Rosentrater					WA WA	G Distribution G Distribution	G Distribution G Distribution	0.00%	100.00% 100.00%								13,125	12,933
Kensok					WA	General	General	100.00%	0.00%	-	_	-	437,634	5,008	6,346	448,988		
Thackston					AN	Production - Hydro	Production - Hydro	65.54%	0.00%	-	-	-	-		-	-	-	
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance	Mandatory & Complian Mandatory & Complian	a Joint Use		ID WA	E Distribution E Distribution	E Distribution E Distribution	0.00%	0.00%	- (485,013)	373,501	- 168.499	- 219,789	- 176.768	- 161.064	3,388,476	-	-
Kosentrater Kensok						5 Yr Software	Software	47.78%	15.09%	(400,013)	373,501 379	1,004	219,789	1/0,/08	657	3,388,476 4,034		
Kensok	Mandatory & Compliance	Mandatory & Complian	Payment Card Industry Compliance (PCI)	CD	AA	Hardware	Hardware	47.78%	15.09%	-	460	1,220	144	-	799	4,902	-	
Rosentrater Rosentrater					AN AN	General General	General General	65.54% 68.27%	0.00%	-	-	-	9.437	- 11	-	9.448	-	
Rosentrater					AN	General Transmission	General Transmission	68.27% 65.54%	0.00%	468.459	1.204	321	9,437 926.328	2.726	2.189	9,448 1.807.959		-
Thackston	Mandatory & Compliance	Mandatory & Complian	Use Permits	ED	AN	Transmission	Transmission	65.54%	0.00%	4,261	895	1,927	2,391	1,646	1,787	40,118	-	-
Thackston	Mandatory & Compliance				ID WA	E Distribution E Distribution	E Distribution E Distribution	0.00%	0.00%	-	-	-	-	-	-	-		
Thackston Thackston	Mandatory & Compliance Mandatory & Compliance					E Distribution G Distribution	E Distribution G Distribution	100.00% 0.00%	0.00%	2,634	333	822	3,421	9,024	26,374	70,419	-	-
Thackston	Mandatory & Compliance	Mandatory & Complian	Use Permits	GD	OR	G Distribution	G Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Thackston	Mandatory & Compliance				WA	G Distribution	G Distribution	0.00%	100.00%	-		-	-	-	-	-	1,775	
Rosentrater Rosentrater			Saddle Mountain 230/115kV Station (New) Integratic Saddle Mountain 230/115kV Station (New) Integratic		AA WA	General General	General General	47.78% 77.22%	15.09% 22.78%	731	1,012	519,483 (839,460)	55,175 (89,160)	-	-	1,612,409 (918,645)	12,800	516 1.422
Rosentrater			Saddle Mountain 230/115kV Station (New) Integration Saddle Mountain 230/115kV Station (New) Integration		AN	General	General	65.54%	0.00%	-		(007,400)	(07,100)	-	-	-	(90)	-
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Saddle Mountain 230/115kV Station (New) Integration	ED	AN	General	General	68.27%	0.00%	17	(368)	-	-	-	-	(1,450,176)	-	-
Rosentrater Rosentrater			Saddle Mountain 230/115kV Station (New) Integratic Saddle Mountain 230/115kV Station (New) Integratic		AN AN	Transmission General	Transmission General	65.54% 68.27%	0.00%	-	-	-	-	70	-	495	-	-
Rosentrater			 Saddle Mountain 230/115kV Station (New) Integration Saddle Mountain 230/115kV Station (New) Integration 		AN	General Transmission	Transmission	65.54%	0.00%				304,716	1,304	19,498	5,802,001		-
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Saddle Mountain 230/115kV Station (New) Integration	ED	WA	E Distribution	E Distribution	100.00%	0.00%	-	8,194	753,722	-	-	1,494	4,563,829	-	-
Rosentrater Kensok			Saddle Mountain 230/115kV Station (New) Integration			General Hardware	General Hardware	100.00% 47.78%	0.00%	-	-	-	-	-	80 986	- 80.086	-	-
Kensok Thackston	Mandatory & Compliance Mandatory & Compliance				AA AN	Hardware Production - Hydro	Production - Hydro	47.78%	15.09%	-		-	4,610	28,223	80,986 21,553	80,986 70,424	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Spokane Valley Transmission Reinforcement Project	ED	AN	General	General	65.54%	0.00%					-	-			
Rosentrater			Spokane Valley Transmission Reinforcement Project		AN	Transmission	Transmission	65.54%	0.00%	(20,514)	8,321	122,355	(122,355)	70	32,010	1,672,849	-	-
Rosentrater Rosentrater			Spokane Valley Transmission Reinforcement Project Spokane Valley Transmission Reinforcement Project		WA	E Distribution General	E Distribution General	100.00% 100.00%	0.00%	38,583	-	-	-	-	-	485,353	-	
			- apartation and a real and a				an and Pull Salt	100.0076	0.0076	-	-	-	-		-	-	-	-

										13,011,700	12,322,684	33,105,070	12,370,375	13,838,284	29,043,837	258,665,992	2,637,488	2,267,598
Witness	Plant Group for Testimony Purposes		Project (Business Case)	Service	Jurisdic tion	Depreciation Category	Ser.Jur.Allocatio n Category	WA - E - Allocation %	WA - G - Allocation %	WA - Electric Jul 2022	WA - Electric Aug 2022	WA - Electric Sep 2022	WA - Electric Oct 2022	WA - Electric Nov 2022	WA - Electric Dec 2022	WA - Electric 2022 TOTAL	WA - Natural Gas Jan 2022	WA - Natural Gas Feb 2022
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Transmission Construction - Compliance	ED	AN	Transmission	Transmission	65.54%	0.00%	1,807	1,559	1,525	662	447	2,134,095	2,198,727	(160)	-
Rosentrater Rosentrater			Transmission Construction - Compliance Transmission NERC Low-Risk Priority Lines Mitigation		WA AN	E Distribution	E Distribution	100.00% 65.54%	0.00%	-	1,416,183	(677,532)	4,333	4,745	434,291 3.503	772,252 751,232	-	-
Rosentrater					AN	Transmission Transmission	Transmission Transmission	65.54%	0.00%		1,410,103	(677,532)	4,333	4,745	3,503	60.232		-
Rosentrater					ID	E Distribution	E Distribution	0.00%	0.00%	-	-	-				-		
Rosentrater Rosentrater			Westside 230/115kV Station Brownfield Rebuild Proj Westside 230/115kV Station Brownfield Rebuild Proj		AN	General Transmission	General Transmission	65.54% 65.54%	0.00%	-	2 031	4 641	358 370	36 607	1 762 884	2 157 728	-	-
Rosentrater	Mandatory & Compliance				WA	E Distribution	E Distribution	100.00%	0.00%	175,195	80,607	132,524	106,894	9,060	48,705	929,099		
Thackston	Mandatory & Compliance				WA	Intangible	Intangible	100.00%	0.00%	3,077	-	7,857	-	-	826	12,960	-	-
Rosentrater Kensok	Large Distinct Projects Short-Lived Assets				WA AA	E Distribution 5 Yr Software	E Distribution Software	100.00% 47.78%	0.00%	10 177	28.474	19 498	18,154	12 446	78.054	249 473	- 235	3 784
Kensok	Short-Lived Assets		Basic Workplace Technology Delivery	CD	AA	General	General	47.78%	15.09%	10,177	28,474	19,498	18,154	12,446	78,054	249,474	235	3,784
Kensok Rosentrater	Short-Lived Assets Other				AA	Hardware	Hardware General	47.78% 47.78%	15.09%	20,354	56,949	38,995	36,309	24,892	156,108	502,043	501	7,883
Kosentrater Kensok	Short-Lived Assets				AA AA	General General	General	47.78%	15.09% 15.09%				-		550.231	601.672		
Thackston	Large Distinct Projects	Performance & Capacit		ED	AN	Production - Other	Production - Other	65.54%	0.00%	-	-	-	-	-	-	-	-	
Kensok Kensok	Short-Lived Assets Short-Lived Assets				AA AA	5 Yr Software Hardware	Software Hardware	47.78% 47.78%	15.09% 15.09%	5,337 (7)	27,043	28,193 13	817 313,063	116,179 1,328	16,897 1,692	310,279 332,107	1,054 233	3,419 1,514
Kensok	Short-Lived Assets			ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%		-	-	-	-	-	125,214	-	
Kensok	Large Distinct Projects	Performance & Capacit			AA	5 Yr Software	Software	47.78%	15.09%	52	45	39	-	-	-	242	75	65
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capacit Performance & Capacit	Digital Grid Network	CD CD	AA AN	General General	General General	47.78% 52.71%	15.09% 16.61%	294	1,966	409		-	898.935	81,754 898,935	778	21,487
Kensok	Large Distinct Projects	Performance & Capacit	Digital Grid Network	CD	WA	General	General	77.22%	22.78%		-			441,766	6,349	448,115		
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capacit Performance & Capacit			WA WA	Hardware E Distribution	Hardware E Distribution	77.22% 100.00%	22.78% 0.00%	-	-	-	-	26,457 18,293	380 1,359	26,837 19,652	-	-
Rosentrater	Programs				AN	Transmission	Transmission	65.54%	0.00%				-	10,293	1,354	19,652		-
Rosentrater	Programs				ID	E Distribution	E Distribution	0.00%	0.00%	-	-	-				-		
Rosentrater Rosentrater	Programs Programs				WA WA	E Distribution E Distribution	E Distribution E Distribution	100.00% 100.00%	0.00%	180,616 2.624	47,492 4.501	397,752 82,963	92,797 66.918	7,645 53,988	935 2,579	3,615,436 358.877	-	-
Kensok	Short-Lived Assets				AA	3 Yr Software	Software	47.78%	15.09%	130,451	26,325	35,318	391	69,494	27,818	1,230,446	(272)	278,997
Kensok	Short-Lived Assets Short-Lived Assets				AA AA	5 Yr Software	Software	47.78% 47.78%	15.09% 15.09%	7,906 1.089.072	11,887 39.622	23,901 73.005	(2,108) 15.487	15,286 40,483	23,227	203,849 1.121.869	214	8,344
Kensok Kensok	Short-Lived Assets Short-Lived Assets				AA AN	Hardware 3 Yr Software	Hardware Software	47.78%	15.09%	1,089,072	39,622	73,005	15,487	40,483	(91,322) 5 282	1,121,869	(1,272)	14,543
Kensok	Short-Lived Assets	Performance & Capacit	Endpoint Compute and Productivity Systems		AN	Hardware	Hardware	68.27%	0.00%	3,352	4,254	5,502	769	4,411	6,455	136,594		
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Delivery Modernization & Operational Efficien Energy Delivery Modernization & Operational Efficien		AA AA	3 Yr Software 5 Yr Software	Software Software	47.78% 47.78%	15.09% 15.09%	856,839 8,247	34,460 124	12,064 503,403	16,151 4,919	130,796 239,657	36,336 161,751	1,985,534 1.075,982	280,480 40,726	1,222 3.039
Kensok	Short-Lived Assets		Energy Delivery Modernization & Operational Efficien		AA	Hardware	Hardware	47.78%	15.09%	6,247	124	21,972	4,919	239,857 833	639	24,742	40,728	- 3,034
Kensok	Short-Lived Assets	Performance & Capacit	Energy Delivery Modernization & Operational Efficien	ED	AN	5 Yr Software	Software	65.54%	0.00%	-	-						-	
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Delivery Modernization & Operational Efficien Energy Delivery Modernization & Operational Efficien		AN AN	5 Yr Software Hardware	Software Hardware	68.27% 68.27%	0.00%		250,063 51,351	36,839 4,514	6,982 1,432	19,819 1 148	4,099	425,588 80,264		
Kensok	Short-Lived Assets	Performance & Capacit	Energy Delivery Modernization & Operational Efficien	ED	WA	5 Yr Software	Software	100.00%	0.00%	269,574	2,212	4,014	-	1,668	226,891	678,794	-	-
Kensok Kinnev	Short-Lived Assets EIM		Energy Delivery Modernization & Operational Efficien		WA AA	Hardware General	Hardware General	100.00% 47.78%	0.00%	269,574 1,131	2,212	- 265	- (2,421)	1,668	413,080	884,274 12,346	- 384	423
Kinney	EIM				AN	5 Yr Software	Software	47.78%	0.00%	1,131	1,560	265	(2,421)	-	-	12,346	384	423
Kinney	EIM	Performance & Capacit	Energy Imbalance Market	ED	AN	5 Yr Software	Software	68.27%	0.00%	97,213	5,845	5,434				7,232,845		
Kinney Kinney	EIM				AN AN	General General	General General	65.54% 68.27%	0.00%	- 22	- 3	-	-	-	-	2 020	-	-
Kinney	EIM	Performance & Capacit	Energy Imbalance Market	ED	AN	Hardware	Hardware	68.27%	0.00%	271	28	-		-	-	137,910		
Kinney	EIM				AN	Production - Hydro	Production - Hydro	65.54%	0.00%		-		-	-	-	-	-	
Kinney Kinney	EIM				AN AN	Production - Other Transmission	Production - Other Transmission	65.54% 65.54%	0.00%				-			6,195		
Kinney	EIM	Performance & Capacit	Energy Imbalance Market	ED	ID	E Distribution	E Distribution	0.00%	0.00%		-		-	-	-	-		
Kinney Kinney	EIM				ID MT	General E Distribution	General E Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Kinney	EIM				MT	General	General	0.00%	0.00%				-	-	-			-
Kinney	EIM				WA	E Distribution	E Distribution	100.00%	0.00%	-	-	-				2,811		
Kinney Kinney	EIM NEW (Actuals)		Energy Imbalance Market Energy Imbalance Market Modernization & Operation		WA AN	General 5 Yr Software	General Software	100.00% 68.27%	0.00%	-	-	-			- 331,656	331,656	-	
Kensok	Short-Lived Assets	Performance & Capacit	Energy Resources Modernization & Operational Effici	CD	AA	3 Yr Software	Software	47.78%	15.09%				-		-	(315)	204	(303)
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capacit	Energy Resources Modernization & Operational Effici Energy Resources Modernization & Operational Effici	CD	AA AA	5 Yr Software Hardware	Software Hardware	47.78% 47.78%	15.09% 15.09%	16,110	30,327	46,662	8,687	35,921	104,471 3.029	507,068 6.540	29,743 1.105	8,590 3
Kensok	Short-Lived Assets Short-Lived Assets		Energy Resources Modernization & Operational Effici Energy Resources Modernization & Operational Effici		AN	2 Yr Software	Software	47.78%	0.00%	-	-	-			3,029	6,540	1,105	-
Kensok	Short-Lived Assets	Performance & Capacit	Energy Resources Modernization & Operational Effici	ED	AN	3 Yr Software	Software	65.54%	0.00%	-	-	-	-	-	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Resources Modernization & Operational Effici Energy Resources Modernization & Operational Effici	ED .	AN AN	3 Yr Software 5 Yr Software	Software Software	68.27% 65.54%	0.00%	-	-	-				1,293	-	-
Kensok	Short-Lived Assets	Performance & Capacit	Energy Resources Modernization & Operational Effici	ED	AN	5 Yr Software	Software	68.27%	0.00%	-	-	-	-	6,909	763,135	815,669	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Resources Modernization & Operational Effici		AN AN	Hardware Hardware	Hardware Hardware	65.54% 68.27%	0.00%	-	-	-				(44.536)		
Kensok	Short-Lived Assets Short-Lived Assets		Energy Resources Modernization & Operational Effici Energy Resources Modernization & Operational Effici		AN	5 Yr Software	Software	0.00%	47.36%						-	(44,536)		
Kensok	Short-Lived Assets	Performance & Capacit	Energy Resources Modernization & Operational Effici	GD	AA	5 Yr Software	Software	0.00%	50.19%	-	-	-	-	-	-	-	-	-
Kensok Kensok	Short-Lived Assets Programs		Energy Resources Modernization & Operational Effici Enterprise & Control Network Infrastructure	GD .	AA AA	Hardware 3 Yr Software	Hardware Software	0.00%	47.36% 15.09%	-	-	-	-	-	-	- 52,482	-	
Kensok	Programs	Performance & Capacit	Enterprise & Control Network Infrastructure	CD	AA	5 Yr Software	Software	47.78%	15.09%	444	514	291	-	-	-	(46,713)	427	244
Kensok	Programs				AA	General	General	47.78%	15.09%	196,305	43,877	186,567	6,716	24,049	228,835	1,814,961	6,945	7,298
Kensok Kensok	Programs Programs				AA AN	Hardware Transmission	Hardware Transmission	47.78% 65.54%	15.09% 0.00%	1,317	3,444	2,168	232	218		44,553 870	1,497	3,237
Kensok	Short-Lived Assets	Performance & Capacit	Enterprise Communication Systems	CD	AA	1 Yr Software	Software	47.78%	15.09%	1,757	2,457	2,458	437	(296,147)			56,526	6,863
Kensok Kensok	Short-Lived Assets Short-Lived Assets				AA AA	3 Yr Software 5 Yr Software	Software Software	47.78% 47.78%	15.09% 15.09%	214,971 3 347	204,189 836	74,699 347	11,946	71,451 296 164	87,420 189,437	753,860	18 (23.238)	130
Kensok	Short-Lived Assets	Performance & Capacit	Enterprise Communication Systems	CD	AA	General	General	47.78%	15.09%	199,140	19,590	7,526	18,805	7,852	7,631	365,807	25,911	345
Kensok	Short-Lived Assets	Performance & Capacit	Enterprise Communication Systems		AA	Hardware	Hardware	47.78%	15.09%	(195)	(102,869)	63,668	563	1,893	265,593	423,333	(979)	101
Kensok Kensok	Short-Lived Assets Programs				AA AA	General General	General General	47.78% 47.78%	15.09% 15.09%	2,172 1,799	5,115 74,416	12,713 136,861	3,167 26,854	7,630 38,491	6,342 12,154	173,483 363.570	- 242	- 824
Kensok	Programs				AA	Hardware	Hardware	47.78%	15.09%	-		-	36,366	927	949	38,242	-	-

										13,011,700	12,322,684	33,105,070	12,370,375	13,838,284	29,043,837	258,665,992	2,637,488	2,267,598
	Diant Crown for	Primary			Jurisdic	Depreciation	Ser.Jur.Allocatio	WA - E -	WA - G -	MA Flasheis Ind				MA Flantain Nav		WA - Electric 2022	WA - Natural Gas Jan	WA - Natural Gas Feb
Witness	Plant Group for Testimony Purposes	Investment Driver	Project (Business Case)	Service	tion	Category			Allocation %	2022	2022	2022	2022	2022	2022	TOTAL	2022	2022
ensok		Performance & Capacit	ET Modernization & Operational Efficiency - Technol	ok CD	AA	2 Yr Software	Software	47.78%	15.09%			32,017				32,017		
ensok	Short-Lived Assets	Performance & Capacity	ET Modernization & Operational Efficiency - Technol	ok CD	AA	3 Yr Software	Software	47.78%	15.09%		-		6,888	66,190	54,684	128,371	71	8
ensok			ET Modernization & Operational Efficiency - Technol			5 Yr Software	Software	47.78%	15.09%	59,003	13,638	8,200	(64)	380	281,553	512,672	636	5,86
ensok			ET Modernization & Operational Efficiency - Technol			Hardware	Hardware	47.78%	15.09%	-	-	-	-	-	-	(45,053)	200	1,21
ensok	Short-Lived Assets		ET Modernization & Operational Efficiency - Technol			5 Yr Software	Software	68.27%	0.00%	-	-	-	-	-		5,271		
ensok	Programs		Fiber Network Lease Service Replacement			General	General	47.78%	15.09%	-	-	-	-	-	-	-		
ensok ensok	Programs Short-Lived Assets		Fiber Network Lease Service Replacement Financial & Accounting Technology			Transmission 3 Yr Software	Transmission Software	65.54% 47.78%	0.00%	24,568	1,674	3,564	254	494	184,888	450,604 10,526	- (15)	45
ensok			Financial & Accounting Technology			5 Yr Software	Software	47.78%	15.09%	13.803	18.164	430	-	-	341.674	635.089	5.408	9.97
ensok			Financial & Accounting Technology			Hardware	Hardware	47.78%	15.09%	-	10,104	430				(4,065)	3,400	18
osentrater	Programs		Gas Airway Heights HP Reinforcement			G Distribution	G Distribution	0.00%	100.00%							(.,===)		
osentrater			Gas Cheney HP Reinforcement			G Distribution	G Distribution	0.00%	100.00%									
osentrater	Large Distinct Projects	Performance & Capacit	Gas Operator Qualification Compliance	CD	WA	Transportation	Transportation	77.22%	22.78%							-		
osentrater	Large Distinct Projects	Performance & Capacit	Gas Operator Qualification Compliance	GD	AA	General	General	0.00%	47.36%	-		-				-		
osentrater			Gas Operator Qualification Compliance		AA	General	General	0.00%	50.19%		-		-					
osentrater			Gas Operator Qualification Compliance		AN	Transportation	Transportation	0.00%	72.92%	-		-					÷ .	
osentrater	Programs		Gas Reinforcement Program			G Distribution	G Distribution	0.00%	0.00%		-	-	-	-				
osentrater	Programs		Gas Reinforcement Program			G Distribution	G Distribution	0.00%	0.00%	-	-	-	-	-	-	-		-
osentrater	Programs		Gas Reinforcement Program			G Distribution	G Distribution	0.00%	100.00%		-	-	-			-	77,906	6,49
osentrater		Performance & Capacit				General G Distribution	General G Distribution	0.00%	72.92%		-	-	-			-		
osentrater		Performance & Capacit Performance & Capacit				G Distribution	G Distribution	0.00%	0.00%		-	-	-					
osentrater osentrater	Programs Programs		Gas Telemetry Program Gas Telemetry Program			G Distribution	G Distribution	0.00%	100.00%		-	-	-					
osentrater			Gas Warden HP Reinforcement			G Distribution	G Distribution	0.00%	100.00%	-	-	-	-	-	-	-	-	-
ensok			Human Resources Technology			3 Yr Software	Software	47.78%	15.09%		2,883	43,828	1.812	2,552	15,916	76,589	413	53
ensok			Human Resources Technology			5 Yr Software	Software	47.78%	15.09%		2,000	40,020	1,012	2,552	106.087	107.309	(62)	405
osentrater			Jackson Prairie Joint Project			Gas Storage	Gas Storage	0.00%	68.81%			-	-			-	139.240	(119,081
osentrater	Large Distinct Projects		Jackson Prairie Joint Project	GD	OR	Gas Storage	Gas Storage	0.00%	0.00%									
ensok	Large Distinct Projects	Performance & Capacit	Land Mobile Radio & Real Time Communication Sys	sti CD	AA	5 Yr Software	Software	47.78%	15.09%	(1)	7,095	684	(16)		-	7,779	-	
ensok	Large Distinct Projects	Performance & Capacit	Land Mobile Radio & Real Time Communication Sys	sti CD	AA	General	General	47.78%	15.09%	2,028	65,554	16,716	(332)	15,393	4,004	122,762	380	1,344
ensok	Large Distinct Projects	Performance & Capacit	Land Mobile Radio & Real Time Communication Sys	sti CD	AA	Hardware	Hardware	47.78%	15.09%									
ensok			Land Mobile Radio & Real Time Communication Sys			Transportation	Transportation	47.78%	15.09%	-	-	-	-		-	12,583		3,433
ensok			Legal & Compliance Technology			5 Yr Software	Software	47.78%	15.09%	(490)	1,119	342	(1)	172	74,384	242,269	9	89
ensok			Legal & Compliance Technology			Hardware	Hardware	47.78%	15.09%		-	-				-		
ensok			Legal & Compliance Technology			5 Yr Software	Software	77.22%	22.78%	-	-	-	-	-	37,066	37,066	· · · ·	
osentrater			Substation - New Distribution Station Capacity Proc			General	General E Distribution	47.78% 63.66%	15.09% 0.00%		-	-	-			0	0	
osentrater osentrater	Programs Programs		Substation - New Distribution Station Capacity Prog Substation - New Distribution Station Capacity Proc			E Distribution E Distribution	E Distribution	65.54%	0.00%		-	-	-			161		
osentrater			Substation - New Distribution Station Capacity Proc Substation - New Distribution Station Capacity Proc			General	General	65.54%	0.00%		-	-	-		-	-		
osentrater			Substation - New Distribution Station Capacity Proc Substation - New Distribution Station Capacity Proc			General	General	68.27%	0.00%	-	-	-	-	-	2,075	3,552	-	-
osentrater	Programs		Substation - New Distribution Station Capacity Proc Substation - New Distribution Station Capacity Proc		AN	Transmission	Transmission	65.54%	0.00%	1,433	2,824	3,922		35	7.968	838.690		
osentrater			Substation - New Distribution Station Capacity Proc			E Distribution	E Distribution	0.00%	0.00%	-	2,024	-		-	-	-		
osentrater			Substation - New Distribution Station Capacity Proc			General	General	0.00%	0.00%									
osentrater	Programs		Substation - New Distribution Station Capacity Proc		WA	E Distribution	E Distribution	100.00%	0.00%	840,102	161,420	59	50	(769,215)) 1,330,412	1,764,733		
osentrater	Programs	Performance & Capacit	Substation - New Distribution Station Capacity Proc	ar ED	WA	General	General	100.00%	0.00%	-	-	-	7,227	571	7,684	15,655	-	
lagalsky	Programs	Performance & Capacit				E Distribution	E Distribution	100.00%	0.00%	201,321	66,758	52,231	719,027	84,182	274,732	1,997,584		
osentrater			Strategic Initiatives - Clean Energy Fund 2			5 Yr Software	Software	68.27%	0.00%		-		-			(380)		
osentrater			Strategic Initiatives - Clean Energy Fund 2			E Distribution	E Distribution	100.00%	0.00%	-	(692,862)	-		-	-	559,645	-	
osentrater			Strategic Initiatives - Clean Energy Fund 2			General	General	100.00%	0.00%	-		-		-	-	(3,230)	-	
osentrater			Strategic Initiatives - South Landing (Catalyst) - Cle			E Distribution	E Distribution	100.00%	0.00%	12,837	(334,680)	27,194	2,969	-	-	1,958,548		
osentrater			Strategic Initiatives - Real Time Power System Simi			General	General	65.54%	0.00%	-	-	-		-	-		-	
osentrater	Large Distinct Projects		Strategic Initiatives - Real Time Power System Simi			General	General	68.27%	0.00%	-		-	-	-	-	1,727		
hackston	Mandatory & Compliance	NO URIVER	Strategic Initiatives - Upriver Park	ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%	1,935	1,058	26,386	659	-		2,506,120		-

										3,381,215	3,533,107	5,712,384	7,586,520	6,068,856	5,523,330	5,666,558	10,793,358
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	r Project (Business Case)	Service	Jurisdic tion	Depreciation Category	Ser.Jur.Allocatio n Category	WA - E - Allocation %	WA - G - Allocation %	WA - Natural Gas Mar 2022	WA - Natural Gas Apr 2022	WA - Natural Gas May 2022	WA - Natural Gas Jun 2022	WA - Natural Gas Jul 2022	WA - Natural Gas Aug 2022	WA - Natural Gas Sep 2022	WA - Natural Gas Oct 2022
Kensok	Short-Lived Assets	Asset Condition	Atlas	CD	AA	3 Yr Software	Software	47.78%	15.09%	25,393	441	138	101	(174,135)	2,274	1,529	1,502
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Asset Condition Asset Condition	Atlas Atlas	CD CD	AA AA	5 Yr Software General	Software General	47.78% 47.78%	15.09% 15.09%					244,454			
Kensok	Short-Lived Assets	Asset Condition	Atlas	CD	AA	Hardware	Hardware	47.78%	15.09%	530	9	3	2	(2,397)	-	-	-
Thackston Thackston	Programs Programs	Asset Condition Asset Condition	Base Load Hydro Base Load Hydro	CD FD	AA AN	Hardware General	Hardware General	47.78% 68.27%	15.09%				853				
Thackston	Programs	Asset Condition	Base Load Hydro	ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%								
Thackston	Large Distinct Projects	Asset Condition	Cabinet Gorge 15 kV Bus Replacement	ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%	-	-	-	-	-	-	-	-
Thackston Thackston	Large Distinct Projects Large Distinct Projects	Asset Condition Asset Condition	Cabinet Gorge Unit 3 Protection & Control Upgrade Cabinet Gorge Unit 4 Protection & Control Upgrade	ED	AN AA	Production - Hydro General	Production - Hydro General	65.54% 47.78%	0.00%		- 20		-	-	-	-	
Thackston	Large Distinct Projects	Asset Condition	Cabinet Gorge Unit 4 Protection & Control Upgrade		AN	Production - Hydro	Production - Hydro	65.54%	0.00%		-		-		-	-	
Thackston	Large Distinct Projects	Asset Condition	Cabinet Gorge Unwatering Pumps	ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Capital Tools & Stores Capital Tools & Stores	CD CD	AA AN	General General	General General	47.78% 52.71%	15.09% 16.61%	1,244	5,733	(1,188)	34,907 6,441	7,456	11,805 2,945	26,301	2,675
Rosentrater	Programs	Asset Condition	Capital Tools & Stores	CD	ID	General	General	0.00%	0.00%				-	-	-		
Rosentrater	Programs	Asset Condition	Capital Tools & Stores	CD	WA	General	General	77.22%	22.78%				-	278	-	1,869	
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Capital Tools & Stores Capital Tools & Stores	ED ED	AN AN	General General	General General	65.54% 68.27%	0.00%				-				
Rosentrater	Programs	Asset Condition	Capital Tools & Stores	ED	ID	General	General	0.00%	0.00%					-			
Rosentrater	Programs	Asset Condition	Capital Tools & Stores	ED	WA	General	General	100.00%	0.00%	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Capital Tools & Stores Capital Tools & Stores	GD GD	AA AA	General General	General General	0.00%	47.36% 50.19%	- 5,234	- 12,709	- 17,884	-	-		- 16,010	
Rosentrater	Programs	Asset Condition	Capital Tools & Stores	GD	ID	General	General	0.00%	0.00%		-	-	-		-	-	
Rosentrater	Programs	Asset Condition	Capital Tools & Stores	GD	OR	General	General	0.00%	0.00%		-				-	-	
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Capital Tools & Stores Distribution Grid Modernization	GD ED	WA AN	General General	General General	0.00%	100.00% 0.00%	-	15,821	13,571	50,801	2,436	39,071	27,337	4,291
Rosentrater	Programs	Asset Condition Asset Condition	Distribution Grid Modernization Distribution Grid Modernization	ED	ID AN	E Distribution	E Distribution	0.00%	0.00%	-	-					-	
Rosentrater	Programs	Asset Condition	Distribution Grid Modernization	ED	ID	General	General	0.00%	0.00%	-	-					-	-
Rosentrater Rosentrater	Programs	Asset Condition Asset Condition	Distribution Grid Modernization Distribution Minor Rebuild	ED ED	WA ID	E Distribution E Distribution	E Distribution E Distribution	100.00%	0.00%	-	-		-	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Distribution Minor Rebuild Distribution Minor Rebuild	ED	ID MT	E Distribution E Distribution	E Distribution E Distribution	0.00%	0.00%								-
Rosentrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	WA	E Distribution	E Distribution	100.00%	0.00%	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Asset Condition	Distribution Transformer Change Out Program	ED ED	ID WA	E Distribution	E Distribution E Distribution	0.00%	0.00%				-	-	-		
Rosentrater Rosentrater	Large Distinct Projects Programs	Asset Condition Asset Condition	Distribution Transformer Change Out Program Downtown Network - Asset Condition	ED ED	WA	E Distribution E Distribution	E Distribution E Distribution	100.00%	0.00%				-				
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AA	General	General	47.78%	15.09%			(180)	-	-	-		
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AA	Transportation	Transportation	47.78%	15.09%		-	(304)		-		-	
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	CD CD	AN AN	General Transportation	General Transportation	52.71% 52.71%	16.61% 16.61%	333 31,502	- 103		4,326 4,748	- 16	18,651	1,759	1,125
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	ID	Transportation	Transportation	0.00%	0.00%	-	-			-	-	-	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	WA	Transportation	Transportation	77.22%	22.78%	-	-	-	11,203	875	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	ED ED	AN AN	General Transportation	General Transportation	68.27% 65.54%	0.00%	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	AN	Transportation	Transportation	68.27%	0.00%				-		-		
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	ID	Transportation	Transportation	0.00%	0.00%		-				-	-	
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED GD	WA	Transportation	Transportation	100.00%	0.00% 68.81%	-	-	-	-	-	-	-	
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	GD	AN AN	Transportation Transportation	Transportation Transportation	0.00%	68.81% 72.92%								
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	ID	Transportation	Transportation	0.00%	0.00%		-		-	-		-	
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	OR	Transportation	Transportation	0.00%	0.00%		-				-	- 119.390	122.761
Rosentrater Rosentrater	Programs NEW (Actuals)	Asset Condition Asset Condition	Fleet Services Capital Plan Gas ERT Replacement Program	GD GD	WA ID	Transportation G Distribution	Transportation G Distribution	0.00%	100.00% 0.00%						-	-	122,761
Rosentrater	NEW (Actuals)	Asset Condition	Gas ERT Replacement Program	GD	OR	G Distribution	G Distribution	0.00%	0.00%	-	-	-	-	-	-	-	
Rosentrater Rosentrater	NEW (Actuals) Programs	Asset Condition Asset Condition	Gas ERT Replacement Program Gas Regulator Station Replacement Program	GD GD	WA ID	G Distribution G Distribution	G Distribution	0.00%	100.00%	16,377	116,292	161,250			-	-	
Rosentrater	Programs	Asset Condition	Gas Regulator Station Replacement Program Gas Regulator Station Replacement Program	GD	OR	G Distribution	G Distribution	0.00%	0.00%								
Rosentrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	WA	G Distribution	G Distribution	0.00%	100.00%	560	6,971	6,166	25,752	49,303	105,042	1,056	2,555
Thackston	Large Distinct Projects	Asset Condition	Generation DC Supplied System Update	ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%	-			-	•	·	·	•
Thackston Thackston	Short-Lived Assets Short-Lived Assets	Asset Condition Asset Condition	HMI Control Software HMI Control Software	CD	AA AA	5 Yr Software General	Software General	47.78% 47.78%	15.09%	153 513	74	85 285	53 178	42	33 110	23 78	10
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA	Hardware	Hardware	47.78%	15.09%	1,505	729	835	523	414	324	229	101
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	ED	AN	5 Yr Software	Software	68.27%	0.00%	-	-				-	-	
Thackston Thackston	Short-Lived Assets Large Distinct Projects	Asset Condition Asset Condition	HMI Control Software KF_Fuel Yard Equipment Replacement	ED ED	AN AN	Production - Hydro General	Production - Hydro General	65.54% 68.27%	0.00%	-	-				-	-	
Thackston	Large Distinct Projects	Asset Condition	KF_Fuel Yard Equipment Replacement	ED	AN	Production - Thermal	Production - Therm	65.54%	0.00%				-	-			
Rosentrater	Programs	Asset Condition	LED Change-Out Program	ED	ID	E Distribution	E Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-
Rosentrater Thackston	Programs Large Distinct Projects	Asset Condition Asset Condition	LED Change-Out Program Little Falls Plant Upgrade	ED ED	WA AN	E Distribution Production - Hydro	E Distribution Production - Hydro	100.00% 65.54%	0.00%	-	-				-	-	
Thackston	Large Distinct Projects	Asset Condition	Long Lake Plant Upgrade	ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%	-	-	-	-			-	-
Rosentrater	Other	Asset Condition	New Dollar Road Service Center	GD	WA	General	General	0.00%	100.00%	-	-		-	0	-	-	
Thackston Thackston	Large Distinct Projects Large Distinct Projects	Asset Condition Asset Condition	Nine Mile Powerhouse Crane Rehab Post Falls Landing and Crane Pad Development	ED ED	AN AN	Production - Hydro Production - Hydro	Production - Hydro Production - Hydro	65.54% 65.54%	0.00%	-	-			-	-	-	
Rosentrater	Large Distinct Projects	Asset Condition	Primary URD Cable Replacement	ED	ID AN	E Distribution	E Distribution	0.00%	0.00%	-	-					-	
Rosentrater	Large Distinct Projects	Asset Condition	Primary URD Cable Replacement	ED	WA	E Distribution	E Distribution	100.00%	0.00%	-			-				
Thackston Thackston	Programs Programs	Asset Condition Asset Condition	Regulating Hydro Regulating Hydro	CD CD	AA AA	General Hardware	General Hardware	47.78% 47.78%	15.09% 15.09%	-	-	-	-	-	-	-	-
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	General	General	47.78%	0.00%								-
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	General	General	68.27%	0.00%	-							-
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%	-	-		-	-	-	-	-
Thackston Thackston	Programs Programs	Asset Condition Asset Condition	Regulating Hydro Regulating Hydro	ED ED	AN AN	Transmission Transportation	Transmission Transportation	65.54% 68.27%	0.00%	-	-		-			-	
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	3 Yr Software	Software	47.78%	15.09%	11,717	-	-	-	(429)	-	-	-
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	5 Yr Software	Software	47.78%	15.09%	9,407	864	2,457	1,037		2,607	-	
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	SCADA - SOO and BuCC SCADA - SOO and BuCC	CD	AA AA	General Hardware	General Hardware	47.78% 47.78%	15.09%	- 5 159	- 969	- (476)	1 980	- 896	8,760 2.607	66 561	385 1.549
Rosentrater	Programs	Asset Condition	SCADA - SOO and Bucc SCADA - SOO and Bucc	ED	AN	5 Yr Software	Software	68.27%	0.00%	-	- 404	(476)	1,400	- 040	2,807		- 1,549
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	ED	AN	Hardware	Hardware	68.27%	0.00%	-			-				
Rosentrater Rosentrater	Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD CD	AA AA	General Hardware	General Hardware	47.78% 47.78%	15.09% 15.09%	735	230 1,679	683 7,141	1,154	(0) 25.168	- 1,185	8,893 1.363	6,361 1,818
Rosentrater	Programs Programs	Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD	AN	General	General	47.78%	16.61%	. '	1,6/9	7,141	51,240	25,168	1,185	742	1,618
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	ID	General	General	0.00%	0.00%	-	-			-	-		-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General	General	77.22%	22.78%	-	-		-	-	-	4,035	33
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	AN	General	General	65.54%	0.00%		-					-	

	a									3,381,215	3,533,107	5,712,384	7,586,520	6,068,856	5,523,330	5,666,558	10,793,358
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic tion	Depreciation Category	Ser.Jur.Allocatio n Category	WA - E - Allocation %	Allocation %	WA - Natural Gas Mar W 2022	A - Natural Gas Apr 2022	WA - Natural Gas May 2022	WA - Natural Gas Jun 2022	WA - Natural Gas Jul 2022	WA - Natural Gas Aug 2022	WA - Natural Gas Sep 2022	WA - Natural Gas Oct 2022
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition		ED ED	AN ID	General General	General General	68.27% 0.00%	0.00%		-	-	-	-		-	-
Rosentrater	Programs	Asset Condition		ED		E Distribution	E Distribution	100.00%	0.00%	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition		ED	WA	General	General	100.00%	0.00%				-			-	
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition		GD GD	OR WA	General General	General General	0.00%	0.00%				87.610	- 27,753	- 22,351	- 1,216	
Rosentrater	Programs	Asset Condition		ED	AN	General	General	65.54%	0.00%				-			1,210	
Rosentrater	Programs	Asset Condition		ED	AN	General	General	68.27%	0.00%								
Rosentrater Rosentrater	Programs	Asset Condition Asset Condition		ED ED	AN ID	Transmission E Distribution	Transmission E Distribution	65.54% 0.00%	0.00%	-	-	-	-	-	-	-	-
Rosentrater	Programs Programs	Asset Condition		ED		E Distribution	E Distribution	100.00%	0.00%								
Kensok	Short-Lived Assets	Asset Condition	Technology Refresh to Sustain Business Process	CD	AA	General	General	47.78%	15.09%						-		
Rosentrater	Large Distinct Projects	Asset Condition		CD	AA	3 Yr Software	Software	47.78%	15.09%	140	0		62	16	-		
Rosentrater	Large Distinct Projects	Asset Condition Asset Condition	Telematics 2025 Transmission - Minor Rebuild	CD FD	AA AN	General Transmission	General Transmission	47.78% 65.54%	15.09% 0.00%	978	2,072	469	-	-	-	-	24,299
Rosentrater Rosentrater	Programs Large Distinct Projects	Asset Condition		ED	AN	Transmission	Transmission	65.54%	0.00%							-	
Rosentrater	Large Distinct Projects	Asset Condition		ED	ID	E Distribution	E Distribution	0.00%	0.00%						-		
Rosentrater Rosentrater	Programs	Asset Condition Asset Condition		ED ED	ID WA	E Distribution E Distribution	E Distribution E Distribution	0.00%	0.00%				-			-	
Rosentrater	Programs Programs	Asset Condition Customer Requested		ED	ID WA	E Distribution	E Distribution	0.00%	0.00%								
Rosentrater	Programs	Customer Requested		ED	WA	E Distribution	E Distribution	100.00%	0.00%		-			-			-
Rosentrater	Programs			ED	WA	Transmission	Transmission	100.00%	0.00%		-			-		-	
Rosentrater	Programs			GD GD	ID OR	G Distribution	G Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs		New Revenue - Growth New Revenue - Growth	GD	WA	G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%	1,103,350	1,578,763	1.782.851	2.202.793	2.745.119	1.728.424	1.329.751	1.374.235
Rosentrater	Other		Rattlesnake Flat Wind Farm Project 115kV Integration	o CD	AA	General	General	47.78%	15.09%	-	-				-	-	-
Rosentrater	Other		Rattlesnake Flat Wind Farm Project 115kV Integration		AN	General	General	65.54%	0.00%		-		-		-		
Rosentrater Rosentrater	Other Other		Rattlesnake Flat Wind Farm Project 115kV Integratio Rattlesnake Flat Wind Farm Project 115kV Integratio		AN AN	General Transmission	General Transmission	68.27% 65.54%	0.00%		-		-	-	-	-	
Rosentrater	Other	Customer Requested		ED	AN	Transmission	Transmission	65.54%	0.00%								
Rosentrater	Other	Customer Requested		ED	WA	General	General	100.00%	0.00%								
Thackston	Programs Short-Lived Assets			ED CD	AN	Production - Hydro 5 Yr Software	Production - Hydro Software	65.54% 47.78%	0.00%	-	-	- 989	230.073	17.593	-	-	- 603
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets			ED	WA	5 Yr Software 5 Yr Software	Software	47.78%	0.00%	1,256	(20,663)	484	230,073	17,593	4,206	1,433	603
Magalsky	Short-Lived Assets			CD	AA	2 Yr Software	Software	47.78%	15.09%		-		326,359	4,751	11,936	2,738	336
Magalsky	Short-Lived Assets			CD	AA	3 Yr Software	Software	47.78%	15.09%	806	1,585	2,981	425	(131)	-		
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets			CD CD	AA AA	5 Yr Software Hardware	Software Hardware	47.78%	15.09% 15.09%	- 1	-	-	- 580	- 134	- 16	36,378	2,209
Magalsky	Short-Lived Assets	Customer Service Qual	i Customer Transactional Systems	CD	AA	3 Yr Software	Software	47.78%	15.09%			-	-	-	-	26,813	13,227
Magalsky	Short-Lived Assets	Customer Service Qual	i Customer Transactional Systems	CD	AA	5 Yr Software	Software	47.78%	15.09%	1,062	1,281	534	180,911	1,647	7,537	331	547
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets			CD CD	AA AA	General Hardware	General Hardware	47.78% 47.78%	15.09% 15.09%	-	-	-	-	- 3	-	· · .	· · .
Magaisky Magalsky	Short-Lived Assets Short-Lived Assets			CD	WA	5 Yr Software	Software	47.78%	22 78%	(7)			278	-	12	1	
Magalsky	Short-Lived Assets	Customer Service Qual	i Customer Transactional Systems	ED	WA	5 Yr Software	Software	100.00%	0.00%	-					-		
Magalsky	Short-Lived Assets			GD	OR	5 Yr Software	Software	0.00%	0.00%		÷				·		
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qual Customer Service Qual		CD CD	AA	2 Yr Software 3 Yr Software	Software Software	47.78% 47.78%	15.09% 15.09%	1,430	112	480	615	156 5.585	532	100 (5.585)	
Kensok	Short-Lived Assets	Customer Service Qual		CD	AA	5 Yr Software	Software	47.78%	15.09%	7,872	5,074	5,442	14,809	(6,895)	7,940	17,559	1,797
Kensok	Short-Lived Assets	Customer Service Qual		CD	AA	General	General	47.78%	15.09%	-	-	-			-	35,500	432
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qual Customer Service Qual		CD ED	AA AN	Hardware 5 Yr Software	Hardware Software	47.78% 65.54%	15.09% 0.00%	2,227	1,552	1,779	3,726	(671)	6,544	30,061	978
Kensok	Short-Lived Assets	Customer Service Qual		ED	AN	5 Yr Software	Software	68.27%	0.00%							-	
Kensok	Short-Lived Assets	Customer Service Qual		ED	AN	Transmission	Transmission	65.54%	0.00%						-		
Kensok	Short-Lived Assets			CD	AA	5 Yr Software	Software	47.78%	15.09%				-			-	
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qual	i Facilities and Storage Location Security i Facilities and Storage Location Security	CD CD	AA AA	General Hardware	General Hardware	47.78% 47.78%	15.09% 15.09%	2,864	- 143		- 314	(44)			
Kensok	Short-Lived Assets			CD	AN	General	General	52.71%	16.61%	2,004	-		-	(44)	20.206	7.905	1,697
Kensok	Short-Lived Assets			GD	OR	General	General	0.00%	0.00%						-	-	
Kensok	Short-Lived Assets			ED	AN AN	5 Yr Software	Software	68.27%	0.00%				-			-	
Kensok Kensok	Short-Lived Assets Short-Lived Assets			ED ED	AN	General General	General General	65.54% 68.27%	0.00%				-	-	-		
Kensok	Short-Lived Assets			ED	AN	Hardware	Hardware	68.27%	0.00%	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets			ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%		-		-		-		
Kensok Kensok	Short-Lived Assets Short-Lived Assets			ED ED	AN WA	Production - Other E Distribution	Production - Other E Distribution	65.54% 100.00%	0.00%		-		-		-		
Kensok	Other		i Telecommunication & Network Distribution location		AA	General	General	47.78%	15.09%								10,298
Kensok	Other	Customer Service Qual	i Telecommunication & Network Distribution location	1 CD	AA	Hardware	Hardware	47.78%	15.09%								5,492
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		i Washington Advanced Metering Infrastructure Proje		WA	General Hardware	General Hardware	77.22% 77.22%	22.78% 22.78%	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects Large Distinct Projects		i Washington Advanced Metering Infrastructure Proje i Washington Advanced Metering Infrastructure Proje		WA	5 Yr Software	Hardware Software	77.22%	22.78%				-	-	-		
Rosentrater	Large Distinct Projects		Washington Advanced Metering Infrastructure Proje		WA	E Distribution	E Distribution	100.00%	0.00%	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects		i Washington Advanced Metering Infrastructure Proje		WA	General	General	100.00%	0.00%		-			-		-	
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		i Washington Advanced Metering Infrastructure Proje i Washington Advanced Metering Infrastructure Proje		WA	Hardware G Distribution	Hardware G Distribution	100.00%	0.00%		-		-		-		
Rosentrater	Large Distinct Projects		i Washington Advanced Metering Infrastructure Proje		WA	General	General	0.00%	100.00%							-	
Howell	Wildfire	Customer Service Qual	Wildfire Resiliency Plan	CD	AA	General	General	47.78%	15.09%	(290)	18	22					
Howell	Wildfire			ED	AN	3 Yr Software	Software	68.27%	0.00%	-	-	-	-	-	-	-	-
Howell	Wildfire			ED ED	AN ID	Transmission E Distribution	Transmission E Distribution	65.54% 0.00%	0.00%		-		-		-		
Howell	Wildfire			ED	ID	General	General	0.00%	0.00%				-		-		
Howell	Wildfire	Customer Service Qual	i Wildfire Resiliency Plan	ED	WA	E Distribution	E Distribution	100.00%	0.00%	-	-	-	-	-	-	-	-
Howell Thackston	Wildfire			ED CD	WA	General General	General General	100.00% 47.78%	0.00%	- 343	- 285	- 269	-	-	-	-	-
Thackston Thackston	Programs Programs			CD	AA	General Hardware	General Hardware	47.78%	15.09% 15.09%	- 343	285	269	-	-	-		
Thackston	Programs	Failed Plant & Operation	Base Load Thermal Program	ED	AN	General	General	68.27%	0.00%		-	-	-	-	-	-	
Thackston	Programs			ED	AN	Production - Other	Production - Other	65.54%	0.00%		-		-		-		
Thackston Thackston	Programs Programs			ED ED	AN AN	Production - Thermal Transmission	Production - Therm Transmission	65.54% 65.54%	0.00%		-	-	-	-	-	-	
mackStUff	oqrams	i alleu riailt & Opefatio	, ouse codu mermai rroyidili	LD	200		10113111351011	00.04%	0.00%						-		

									3,381,215	3,533,107	5,712,384	7,586,520	6,068,856	5,523,330	5,666,558	10,793,358
Witness	Plant Group for Testimony Purposes	Primary Investment Driver Project (Business Case)	Service	Jurisdic tion	Depreciation Category	Ser.Jur.Allocatio n Category	WA - E - Allocation %	WA - G - Allocation %	WA - Natural Gas Mar WA 2022	A - Natural Gas Apr V 2022	WA - Natural Gas May 2022	WA - Natural Gas Jun 2022	WA - Natural Gas Jul 2022	WA - Natural Gas Aug 2022	WA - Natural Gas Sep 2022	WA - Natural Gas Oct 2022
Thackston Rosentrater		Failed Plant & Operatic CS2 Single Phase Transformer Failed Plant & Operatic Electric Storm	ED ED	AN	Transmission Transmission	Transmission Transmission	65.54% 65.54%	0.00%	-	-		-	-	-	-	-
Rosentrater			ED	ID	E Distribution	E Distribution	0.00%	0.00%			-		-	-	-	
Rosentrater			ED	WA	E Distribution	E Distribution	100.00%	0.00%								
Rosentrater Rosentrater		Failed Plant & Operatic Gas Non-Revenue Program Failed Plant & Operatic Gas Non-Revenue Program	GD GD	ID OR	G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%		-						-
Rosentrater		Failed Plant & Operatic Gas Non-Revenue Program	GD	WA	G Distribution	G Distribution	0.00%	100.00%	215.421	661.141	414.124	410.689	419.450	411.122	372.841	329.283
Rosentrater			ED	ID	E Distribution	E Distribution	0.00%	0.00%		-	-	-	-	-		-
Rosentrater Rosentrater	Programs Large Distinct Projects	Failed Plant & Operatic Meter Minor Blanket Failed Plant & Operatic N Lewiston Autotransformer - Failed Plant	ED ED	WA AN	E Distribution Transmission	E Distribution Transmission	100.00% 65.54%	0.00%		-						-
Thackston			CD	AN	Hardware	Hardware	47.78%	15.09%			3,473		-	-	-	
Thackston			ED	AN	Production - Other	Production - Other	65.54%	0.00%								
Kensok Kensok		Failed Plant & Operatic Technology Failed Assets Failed Plant & Operatic Technology Failed Assets	CD CD	AA AA	General Hardware	General Hardware	47.78% 47.78%	15.09% 15.09%	5,456 1,178	8,582 145	9,281 3,893	1,257	344 335	3,016 3,188	3,004 1,432	2,006 284
Kensok			ED	AN	Transmission	Transmission	65.54%	0.00%	-	-	- 3,093	-	- 335	3,100	1,432	204
Rosentrater	Mandatory & Compliance	Mandatory & Complian Apprentice/Craft Training	CD	AA	General	General	47.78%	15.09%				6,118				
Thackston Thackston		Mandatory & Complian Cabinet Gorge Dam Fishway Mandatory & Complian Cabinet Gorge Dam Fishway	ED ED	AN AN	General Hardware	General Hardware	68.27% 68.27%	0.00%		-	-	-	-	-	-	-
Thackston		Mandatory & Complian Cabinet Gorge Dam Fishway Mandatory & Complian Cabinet Gorge Dam Fishway	ED	AN	Production - Hydro	Production - Hvdro	65.54%	0.00%		-				-		
Thackston	Mandatory & Compliance	Mandatory & Complian Cabinet Gorge Dam Fishway	ED	AN	Transportation	Transportation	68.27%	0.00%						-		
Thackston Thackston		Mandatory & Complian Cabinet Gorge Dam Fishway Mandatory & Complian Clark Fork Settlement Agreement	ED ED	ID AN	Transportation General	Transportation General	0.00%	0.00%		-						
Thackston			ED ED	AN	General General	General General	65.54% 68.27%	0.00%							-	
Thackston		Mandatory & Complian Clark Fork Settlement Agreement	ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%								
Rosentrater			ED	AN	Transmission	Transmission	65.54%	0.00%		-						
Rosentrater Rosentrater		Mandatory & Complian Colstrip Transmission Mandatory & Complian Colstrip Transmission	ED ED	AN AN	5 Yr Software General	Software General	68.27% 65.54%	0.00%							-	
Rosentrater			ED	AN	General	General	68.27%	0.00%								
Rosentrater			ED	AN	Hardware	Hardware	65.54%	0.00%		-			-	-	-	
Rosentrater Rosentrater		Mandatory & Complian Colstrip Transmission Mandatory & Complian Colstrip Transmission	ED ED	AN ID	Hardware Transmission	Hardware Transmission	68.27% 0.00%	0.00%		-						
Rosentrater			ED	WA	Transmission	Transmission	100.00%	0.00%								
Rosentrater			ED	AN	Transmission	Transmission	65.54%	0.00%						-		
Rosentrater			ED ED	ID WA	E Distribution	E Distribution E Distribution	0.00%	0.00%	-	-		-	-	-	-	
Rosentrater Rosentrater		Mandatory & Complian Elec Relocation and Replacement Program Mandatory & Complian Gas Cathodic Protection Program	ED GD	WA ID	E Distribution G Distribution	E Distribution G Distribution	100.00%	0.00%								
Rosentrater		Mandatory & Complian Gas Cathodic Protection Program	GD	OR	G Distribution	G Distribution	0.00%	0.00%		-						-
Rosentrater	Mandatory & Compliance	Mandatory & Complian Gas Cathodic Protection Program	GD	WA	G Distribution	G Distribution	0.00%	100.00%	1,694	5,658	2,112	654	2,849	3,118	-	185,474
Rosentrater		Mandatory & Complian Gas Facility Replacement Program (GFRP) Aldyl A Pi Mandatory & Complian Gas Facility Replacement Program (GFRP) Aldyl A Pi		ID OR	G Distribution G Distribution	G Distribution	0.00%	0.00%	-	-		-		-	-	
Rosentrater		Mandatory & Complian Gas Facility Replacement Program (GFRP) Aldyl A Pi Mandatory & Complian Gas Facility Replacement Program (GFRP) Aldyl A Pi		WA	G Distribution	G Distribution	0.00%	100.00%	1,444,623	593,827	2,700,035	2,604,037	1,254,793	2,590,791	2,815,091	860,143
Rosentrater	Mandatory & Compliance	Mandatory & Complian Gas HP Pipeline Remediation Program	CD	AA	3 Yr Software	Software	47.78%	15.09%	-	-	-	-	-	-	-	
Rosentrater Rosentrater		Mandatory & Complian Gas HP Pipeline Remediation Program Mandatory & Complian Gas Isolated Steel Replacement Program	GD	WA ID	G Distribution G Distribution	G Distribution	0.00%	100.00%	-	-	-	-	-	-	-	
Rosentrater			GD	OR	G Distribution	G Distribution	0.00%	0.00%								
Rosentrater	Mandatory & Compliance	Mandatory & Complian Gas Isolated Steel Replacement Program	GD	WA	G Distribution	G Distribution	0.00%	100.00%	3,826	2,710	2,015	4,078	14,643	35,449	22,664	1,869
Rosentrater Rosentrater			GD GD	ID OR	G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%		-						-
Rosentrater		Mandatory & Complian Gas Overbuilt Pipe Replacement Program	GD	WA	G Distribution	G Distribution	0.00%	100.00%	244	- 96	12.750	1.490	-	2.959	8.556	1.889
Rosentrater	Mandatory & Compliance	Mandatory & Complian Gas PMC Program	GD	ID	G Distribution	G Distribution	0.00%	0.00%	-		-	-		-	-	-
Rosentrater		Mandatory & Complian Gas PMC Program	GD	OR WA	G Distribution G Distribution	G Distribution	0.00%	0.00%	- 115.747	78.414	36.970	- 19.101	17.616	-	-	29.803
Rosentrater Rosentrater		Mandatory & Complian Gas PMC Program Mandatory & Complian Gas Replacement Street and Highway Program	GD	ID WA	G Distribution	G Distribution G Distribution	0.00%	0.00%	115,747	/8,414	36,970	19,101	17,616	20,412	32,345	29,803
Rosentrater		Mandatory & Complian Gas Replacement Street and Highway Program	GD	OR	G Distribution	G Distribution	0.00%	0.00%						-		
Rosentrater			GD	WA	G Distribution	G Distribution	0.00%	100.00%	38,055	85,796	81,282	146,610	119,669	137,642	244,926	93,636
Rosentrater Kensok		Mandatory & Complian Gas Transient Voltage Mitigation Program Mandatory & Complian High Voltage Protection (HVP) Refresh	GD FD	WA WA	G Distribution General	G Distribution General	0.00%	100.00% 0.00%							-	-
Thackston		Mandatory & Complian Hydro Safety Minor Blanket	ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%		-						
Rosentrater		Mandatory & Complian Joint Use	ED	ID	E Distribution	E Distribution	0.00%	0.00%		-			-	-	-	
Rosentrater Kensok		Mandatory & Complian Joint Use Mandatory & Complian Payment Card Industry Compliance (PCI)	ED CD	WA AA	E Distribution 5 Yr Software	E Distribution Software	100.00% 47.78%	0.00%	- 150	- 184	- 227	- 31		- 120	317	- 37
Kensok			CD	AA	Hardware	Hardware	47.78%	15.09%	183	223	276	38		145	385	45
Rosentrater		Mandatory & Complian Protection System Upgrade for PRC-002	ED	AN	General	General	65.54%	0.00%		-				-		
Rosentrater Rosentrater			ED ED	AN AN	General Transmission	General Transmission	68.27% 65.54%	0.00%	-	-		-	-	-	-	
Thackston			ED	AN	Transmission	Transmission	65.54%	0.00%		-				-		
Thackston	Mandatory & Compliance	Mandatory & Complian Use Permits	ED	ID	E Distribution	E Distribution	0.00%	0.00%						-		
Thackston Thackston		Mandatory & Complian Use Permits Mandatory & Complian Use Permits	ED GD	WA ID	E Distribution G Distribution	E Distribution G Distribution	100.00% 0.00%	0.00%		-						-
Thackston		Mandatory & Complian Use Permits	GD	OR	G Distribution	G Distribution	0.00%	0.00%								
Thackston	Mandatory & Compliance	Mandatory & Complian Use Permits	GD	WA	G Distribution	G Distribution	0.00%	100.00%		66	940	671	919	3,474	557	4,906
Rosentrater		Mandatory & Complian Saddle Mountain 230/115kV Station (New) Integrati		AA	General	General	47.78%	15.09%	-		150,983	162,857	231	320	164,045	17,423
Rosentrater Rosentrater		Mandatory & Complian Saddle Mountain 230/115kV Station (New) Integrati Mandatory & Complian Saddle Mountain 230/115kV Station (New) Integrati		WA AN	General General	General General	77.22% 65.54%	22.78% 0.00%	1,379	151	89	-	-	-	(247,670)	(26,305)
Rosentrater		Mandatory & Complian Saddle Mountain 230/115kV Station (New) Integrati Mandatory & Complian Saddle Mountain 230/115kV Station (New) Integrati		AN	General	General	68.27%	0.00%	-	-		-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Complian Saddle Mountain 230/115kV Station (New) Integrati	ic ED	AN	Transmission	Transmission	65.54%	0.00%								
Rosentrater Rosentrater		Mandatory & Complian Saddle Mountain 230/115kV Station (New) Integrati Mandatory & Complian Saddle Mountain 230/115kV Station (New) Integrati		AN AN	General Transmission	General Transmission	68.27% 65.54%	0.00%	-	-		-	-	-	-	-
Rosentrater		Mandatory & Complian Saddle Mountain 230/115kV Station (New) Integrati Mandatory & Complian Saddle Mountain 230/115kV Station (New) Integrati		AN WA	E Distribution	E Distribution	65.54% 100.00%					-	-		-	
Rosentrater	Mandatory & Compliance	Mandatory & Complian Saddle Mountain 230/115kV Station (New) Integrati	ic ED	WA	General	General	100.00%	0.00%		-		-	-			
Kensok		Mandatory & Complian Security Compliance	CD	AA	Hardware	Hardware	47.78%	15.09%		-		-	-		-	
Thackston Rosentrater		Mandatory & Complian Spokane River License Implementation Mandatory & Complian Spokane Valley Transmission Reinforcement Project	ED	AN AN	Production - Hydro General	Production - Hydro General	65.54% 65.54%	0.00%		-		-	-	-		-
Rosentrater		Mandatory & Complian Spokane Valley Transmission Reinforcement Project		AN	Transmission	Transmission	65.54%	0.00%	_	-			-	-		
Rosentrater		Mandatory & Complian Spokane Valley Transmission Reinforcement Project		WA	E Distribution	E Distribution	100.00%	0.00%	-	-		-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Complian Spokane Valley Transmission Reinforcement Project	ED	WA	General	General	100.00%	0.00%		-	-	-	-	-	-	

			T							3,381,215	3,533,107	5,712,384	7,586,520	6,068,856	5,523,330	5,666,558	10,793,358
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic tion	Depreciation Category	Ser.Jur.Allocatio n Category	WA - E - Allocation %	WA - G - Allocation %	WA - Natural Gas Mar 2022	WA - Natural Gas Apr 2022	WA - Natural Gas May 2022	WA - Natural Gas Jun 2022	WA - Natural Gas Jul 2022	WA - Natural Gas Aug 2022	WA - Natural Gas Sep 2022	WA - Natural Gas Oct 2022
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Transmission Construction - Compliance	CD	AA	General	General	47.78%	15.09%								
Rosentrater Rosentrater			Transmission Construction - Compliance Transmission Construction - Compliance	ED ED	AN WA	Transmission E Distribution	Transmission E Distribution	65.54% 100.00%	0.00%	-			-				
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Transmission NERC Low-Risk Priority Lines Mitigatio		AN	Transmission	Transmission	65.54%	0.00%	-	-	-	-	-	-	-	-
Rosentrater			Tribal Permits & Settlements	ED	AN	Transmission	Transmission	65.54%	0.00%	-	-	-	-	-	-	-	-
Rosentrater Rosentrater			Tribal Permits & Settlements Westside 230/115kV Station Brownfield Rebuild Pro	ED	ID AN	E Distribution General	E Distribution General	0.00%	0.00%								
Rosentrater			Westside 230/115kV Station Brownfield Rebuild Pro		AN	Transmission	Transmission	65.54%	0.00%		-		-	-			
Rosentrater			WSDOT Control Zone Mitigation	ED	WA	E Distribution	E Distribution	100.00%	0.00%	-	-	-	-	-	-	-	-
Thackston Rosentrater	Mandatory & Compliance Large Distinct Projects	Mandatory & Complian No Driver	Spokane Smart Circuit	ED ED	WA WA	Intangible E Distribution	Intangible E Distribution	100.00% 100.00%	0.00%								
Kensok	Short-Lived Assets		Basic Workplace Technology Delivery	CD	AA	5 Yr Software	Software	47.78%	15.09%	3,929	3,934	5,578	8,647	3,214	8,992	6,157	5,733
Kensok	Short-Lived Assets		Basic Workplace Technology Delivery	CD	AA	General	General	47.78%	15.09%	3,929	3,934	5,578	8,647	3,214	8,992	6,157	5,733
Kensok Rosentrater	Short-Lived Assets Other		t Basic Workplace Technology Delivery t Campus Repurposing Phase 2	CD	AA AA	Hardware General	Hardware General	47.78% 47.78%	15.09% 15.09%	8,353	7,866	11,284	17,303	6,428	17,984	12,314	11,466
Kensok	Short-Lived Assets		Control and Safety Network Infrastructure	CD	AA	General	General	47.78%	15.09%		2,611	13,445	188				. 1
Thackston	Large Distinct Projects	Performance & Capaci		ED	AN	Production - Other	Production - Other	65.54%	0.00%		-				-		
Kensok Kensok	Short-Lived Assets Short-Lived Assets		t Data Center Compute and Storage Systems t Data Center Compute and Storage Systems	CD CD	AA AA	5 Yr Software Hardware	Software Hardware	47.78% 47.78%	15.09% 15.09%	4,102 1,600	2,857 1,308	5,492 117	19,647 284	1,685	8,540 2	8,903 4	258 98,861
Kensok	Short-Lived Assets		t Data Center Compute and Storage Systems	ED	AN	Production - Hydro	Production - Hydro	47.78%	0.00%	1,800	1,306	-	204	(2)	- 2	4	90,001
Kensok	Large Distinct Projects	Performance & Capaci	Digital Grid Network	CD	AA	5 Yr Software	Software	47.78%	15.09%	(199)	39	42	11	16	14	12	
Kensok	Large Distinct Projects	Performance & Capaci		CD CD	AA AN	General	General	47.78%	15.09%	(247)	536	1,200	1,220	93	621	129	
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capaci Performance & Capaci		CD	WA	General General	General General	52.71% 77.22%	16.61% 22.78%								
Kensok	Large Distinct Projects	Performance & Capaci		CD	WA	Hardware	Hardware	77.22%	22.78%				-			-	-
Kensok	Large Distinct Projects	Performance & Capaci		ED	WA	E Distribution	E Distribution	100.00%	0.00%		-		-				
Rosentrater Rosentrater	Programs		Distribution System Enhancements	ED ED	AN ID	Transmission E Distribution	Transmission E Distribution	65.54% 0.00%	0.00%		-		-	-			
Rosentrater	Programs Programs		t Distribution System Enhancements t Distribution System Enhancements	ED	WA	E Distribution	E Distribution	100.00%	0.00%		-	-		-			-
Rosentrater	Programs		Downtown Network - Performance & Capacity	ED	WA	E Distribution	E Distribution	100.00%	0.00%								
Kensok	Short-Lived Assets		Endpoint Compute and Productivity Systems	CD	AA	3 Yr Software	Software	47.78%	15.09%		(5,318)	23,636		41,195	8,313	11,153	123
Kensok Kensok	Short-Lived Assets Short-Lived Assets		t Endpoint Compute and Productivity Systems t Endpoint Compute and Productivity Systems	CD CD	AA AA	5 Yr Software Hardware	Software Hardware	47.78% 47.78%	15.09% 15.09%	1,822 839	638 957	1,474 (29,670)	26,587 557	2,497 343,913	3,754 12.512	7,548 23,054	(666) 4,891
Kensok	Short-Lived Assets		Endpoint Compute and Productivity Systems	ED	AN	3 Yr Software	Software	68.27%	0.00%	-	-	(27,070)	-	-		-	4,071
Kensok	Short-Lived Assets		Endpoint Compute and Productivity Systems	ED	AN	Hardware	Hardware	68.27%	0.00%								
Kensok Kensok	Short-Lived Assets Short-Lived Assets		t Energy Delivery Modernization & Operational Efficie t Energy Delivery Modernization & Operational Efficie			3 Yr Software 5 Yr Software	Software Software	47.78% 47.78%	15.09% 15.09%	1,113 1,153	541 2,386	320 1,882	180 671	270,577 2,604	10,882 39	3,810 158,968	5,100 1,553
Kensok	Short-Lived Assets	Performance & Capaci	t Energy Delivery Modernization & Operational Efficie	n CD	AA	Hardware	Hardware	47.78%	15.09%	-	- 2,300		336	2,004		6.938	74
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	n ED		5 Yr Software	Software	65.54%	0.00%				-				-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		t Energy Delivery Modernization & Operational Efficie t Energy Delivery Modernization & Operational Efficie		AN AN	5 Yr Software Hardware	Software Hardware	68.27% 68.27%	0.00%		-		-	-			
Kensok	Short-Lived Assets		Energy Delivery Modernization & Operational Efficie		WA	5 Yr Software	Software	100.00%	0.00%								
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie		WA	Hardware	Hardware	100.00%	0.00%								
Kinney	EIM	Performance & Capaci	Energy Imbalance Market	CD	AA	General	General	47.78%	15.09%	835	1,364	455	267	357	493	84	(765)
Kinney Kinney	EIM		t Energy Imbalance Market t Energy Imbalance Market	ED ED	AN AN	5 Yr Software 5 Yr Software	Software Software	65.54% 68.27%	0.00%		-						
Kinney	EIM		Energy Imbalance Market	ED	AN	General	General	65.54%	0.00%		-		-	-			-
Kinney	EIM	Performance & Capaci	Energy Imbalance Market	ED	AN	General	General	68.27%	0.00%	-	-	-	-	-	-	-	-
Kinney Kinney	EIM		t Energy Imbalance Market t Energy Imbalance Market	ED ED	AN AN	Hardware Production - Hydro	Hardware Production - Hydro	68.27% 65.54%	0.00%		-		-	-			
Kinney	EIM		Energy Imbalance Market	ED	AN	Production - Other	Production - Other	65.54%	0.00%		-		-				-
Kinney	EIM		Energy Imbalance Market	ED	AN	Transmission	Transmission	65.54%	0.00%		-		-				
Kinney	EIM		t Energy Imbalance Market	ED ED	ID ID	E Distribution General	E Distribution General	0.00%	0.00%	-	-	-	-	-	-	-	
Kinney Kinney	EIM		t Energy Imbalance Market t Energy Imbalance Market	ED	MT	E Distribution	E Distribution	0.00%	0.00%								
Kinney	EIM		Energy Imbalance Market	ED	MT	General	General	0.00%	0.00%								
Kinney	EIM		Energy Imbalance Market	ED ED	WA	E Distribution	E Distribution	100.00%	0.00%		-		-	-			
Kinney Kinney	NEW (Actuals)		t Energy Imbalance Market t Energy Imbalance Market Modernization & Operatio		WA AN	General 5 Yr Software	General Software	100.00% 68.27%	0.00%								
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Effic			3 Yr Software	Software	47.78%	15.09%	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Efficiency		AA	5 Yr Software	Software	47.78%	15.09%	13,505	10,082	9,419	12,309	5,087	9,577	14,735	2,743
Kensok Kensok	Short-Lived Assets Short-Lived Assets		t Energy Resources Modernization & Operational Effic t Energy Resources Modernization & Operational Effic		AA AN	Hardware 2 Yr Software	Hardware Software	47.78% 68.27%	15.09%	-					-	-	
Kensok	Short-Lived Assets		t Energy Resources Modernization & Operational Effic t Energy Resources Modernization & Operational Effic		AN	3 Yr Software	Software	65.54%	0.00%								
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Effic			3 Yr Software	Software	68.27%	0.00%								
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Effic		AN AN	5 Yr Software	Software	65.54%	0.00%	-	-	-	-	-	-	-	
Kensok Kensok	Short-Lived Assets Short-Lived Assets		t Energy Resources Modernization & Operational Effic t Energy Resources Modernization & Operational Effic		AN	5 Yr Software Hardware	Software Hardware	68.27% 65.54%	0.00%								
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Effic		AN	Hardware	Hardware	68.27%	0.00%								
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Efficiency		AA	5 Yr Software	Software	0.00%	47.36%		-						
Kensok Kensok	Short-Lived Assets Short-Lived Assets		t Energy Resources Modernization & Operational Effic t Energy Resources Modernization & Operational Effic		AA AA	5 Yr Software Hardware	Software Hardware	0.00%	50.19% 47.36%	-			-		-		
Kensok	Programs		t Enterprise & Control Network Infrastructure	CD		3 Yr Software	Software	47.78%	47.36%	-		16,573				-	
Kensok	Programs		Enterprise & Control Network Infrastructure	CD	AA	5 Yr Software	Software	47.78%	15.09%	191	237	(16,255)	10	140	162	92	-
Kensok	Programs		Enterprise & Control Network Infrastructure	CD	AA	General	General	47.78%	15.09% 15.09%	47,306 2,737	63,613	6,418	224,820	61,990	13,856	58,915	2,121 73
Kensok Kensok	Programs Programs		Enterprise & Control Network Infrastructure Enterprise & Control Network Infrastructure	CD ED	AA AN	Hardware Transmission	Hardware Transmission	47.78% 65.54%	15.09%	2,737	1,142	2,043	1,083	416	1,088	685	73
Kensok	Short-Lived Assets		Enterprise & communication Systems	CD	AA	1 Yr Software	Software	47.78%	15.09%	7,872	12,597	1,973	5,443	555	776	776	138
Kensok	Short-Lived Assets		Enterprise Communication Systems	CD	AA	3 Yr Software	Software	47.78%	15.09%	14		205	27,795	67,885	64,480	23,589	3,772
Kensok Kensok	Short-Lived Assets Short-Lived Assets		t Enterprise Communication Systems t Enterprise Communication Systems	CD CD	AA AA	5 Yr Software General	Software General	47.78% 47.78%	15.09% 15.09%	12,027	2,635 1,815	2,492 2.021	314	1,057 62.886	264 6.186	110	3 5.938
Kensok	Short-Lived Assets Short-Lived Assets		Enterprise Communication Systems	CD	AA	General Hardware	General Hardware	47.78%	15.09%	2,942	1,815	2,021	61,651	62,886	6,186 (32,485)		5,938
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Network Infrastructure	CD	AA	General	General	47.78%	15.09%		-	41,692	1,364	686	1,615	4,015	1,000
Kensok	Programs		t Environmental Control & Monitoring Systems	CD	AA	General	General	47.78%	15.09%	1,989	7,117	1,252	11,627	568	23,499	43,219	8,480
Kensok	Programs	Periormance & Capaci	t Environmental Control & Monitoring Systems	CD	AA	Hardware	Hardware	47.78%	15.09%	-	-		-	-	-	-	11,484

										3,381,215	3,533,107	5,712,384	7,586,520	6,068,856	5,523,330	5,666,558	10,793,358
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic	Depreciation Category	Ser.Jur.Allocatio	WA - E - Allocation %	WA - G - Allocation %	WA - Natural Gas Mar 2022	WA - Natural Gas Apr 2022	WA - Natural Gas May 2022	WA - Natural Gas Jun 2022	WA - Natural Gas Jul 2022	WA - Natural Gas Aug 2022	WA - Natural Gas Sep 2022	WA - Natural Gas Oct 2022
Kensok	Short-Lived Assets	Performance & Capacit	ET Modernization & Operational Efficiency		AA	2 Yr Software	Software	47.78%	15.09%							10,111	
Kensok	Short-Lived Assets	Performance & Capacit	ET Modernization & Operational Efficiency - 1	Fechnol: CD	AA	3 Yr Software	Software	47.78%	15.09%	25	14	-					2,175
Kensok	Short-Lived Assets	Performance & Capacit	ET Modernization & Operational Efficiency - 1	Fechnol: CD	AA	5 Yr Software	Software	47.78%	15.09%	1,304	189	15,962	23,398	18,632	4,307	2,590	(20)
Kensok	Short-Lived Assets	Performance & Capacit	ET Modernization & Operational Efficiency - 1	Fechnol: CD	AA	Hardware	Hardware	47.78%	15.09%	286	25	(15,962)	13				-
Kensok	Short-Lived Assets	Performance & Capacit	ET Modernization & Operational Efficiency - 1	Fechnol: ED	AN	5 Yr Software	Software	68.27%	0.00%			-					-
Kensok	Programs	Performance & Capacit	Fiber Network Lease Service Replacement	CD	AA	General	General	47.78%	15.09%			-					-
Kensok	Programs	Performance & Capacit	Fiber Network Lease Service Replacement	ED	AN	Transmission	Transmission	65.54%	0.00%			-					-
Kensok	Short-Lived Assets	Performance & Capacit	Financial & Accounting Technology	CD	AA	3 Yr Software	Software	47.78%	15.09%	382		2,506					-
Kensok	Short-Lived Assets	Performance & Capacit	Financial & Accounting Technology	CD	AA	5 Yr Software	Software	47.78%	15.09%	9,579	(4,034)	1,640	59,861	4,359	5,736	136	-
Kensok	Short-Lived Assets	Performance & Capacit	Financial & Accounting Technology	CD	AA	Hardware	Hardware	47.78%	15.09%	175	(90)	(1,640)		-			-
Rosentrater	Programs	Performance & Capacit	Gas Airway Heights HP Reinforcement	GD	WA	G Distribution	G Distribution	0.00%	100.00%	-		-					7,326,944
Rosentrater	Large Distinct Projects	Performance & Capacit	Gas Cheney HP Reinforcement	GD	WA	G Distribution	G Distribution	0.00%	100.00%			-		-			-
Rosentrater	Large Distinct Projects	Performance & Capacit	Gas Operator Qualification Compliance	CD	WA	Transportation	Transportation	77.22%	22.78%	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects		Gas Operator Qualification Compliance	GD	AA	General	General	0.00%	47.36%			-		-			-
Rosentrater	Large Distinct Projects		Gas Operator Qualification Compliance	GD	AA	General	General	0.00%	50.19%			-	2,886	-			-
Rosentrater	Large Distinct Projects	Performance & Capacit	Gas Operator Qualification Compliance	GD	AN	Transportation	Transportation	0.00%	72.92%	-	-	-	-	77,339	483	-	-
Rosentrater	Programs		Gas Reinforcement Program	GD	ID	G Distribution	G Distribution	0.00%	0.00%			-		-			-
Rosentrater	Programs		Gas Reinforcement Program	GD	OR	G Distribution	G Distribution	0.00%	0.00%	-		-					-
Rosentrater	Programs		Gas Reinforcement Program	GD	WA	G Distribution	G Distribution	0.00%	100.00%	26,303	91,773	73,128	119,868	42,159	20,294	25,402	23,071
Rosentrater	Programs		Gas Telemetry Program	GD	AN	General	General	0.00%	72.92%	-		-					3,040
Rosentrater	Programs		Gas Telemetry Program	GD	ID	G Distribution	G Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-
Rosentrater	Programs		Gas Telemetry Program	GD	OR	G Distribution	G Distribution	0.00%	0.00%	-		-					-
Rosentrater	Programs		Gas Telemetry Program	GD	WA	G Distribution	G Distribution	0.00%	100.00%	-		-		1,604	326		-
Rosentrater	NEW (Actuals)		Gas Warden HP Reinforcement	GD	WA	G Distribution	G Distribution	0.00%	100.00%	-	-	-	-	186,302	3,034	300	12,656
Kensok	Short-Lived Assets		Human Resources Technology	CD	AA	3 Yr Software	Software	47.78%	15.09%	2,084	1	-		-	910	13,840	572
Kensok	Short-Lived Assets		Human Resources Technology	CD	AA	5 Yr Software	Software	47.78%	15.09%		12	31					
Rosentrater	Large Distinct Projects		Jackson Prairie Joint Project	GD	AN	Gas Storage	Gas Storage	0.00%	68.81%	162,390	151,320	103,614	293,670	80,523	77,859	80,787	174,886
Rosentrater	Large Distinct Projects		Jackson Prairie Joint Project	GD	OR	Gas Storage	Gas Storage	0.00%	0.00%	-	-	-					-
Kensok	Large Distinct Projects		Land Mobile Radio & Real Time Communicati		AA	5 Yr Software	Software	47.78%	15.09%	-			5	(0)	2,240	216	(5)
Kensok	Large Distinct Projects		Land Mobile Radio & Real Time Communicati		AA AA	General	General	47.78%	15.09%	1,972	894	1,121	415	640	20,701	5,279	(105)
Kensok	Large Distinct Projects		Land Mobile Radio & Real Time Communicati			Hardware	Hardware	47.78%	15.09%			-	-	-	-	-	-
Kensok Kensok	Large Distinct Projects		Land Mobile Radio & Real Time Communicati	CD CD	AA AA	Transportation 5 Yr Software	Transportation Software	47.78% 47.78%	15.09% 15.09%	539	1	-	52.556	-	353	108	-
	Short-Lived Assets		Legal & Compliance Technology									-	52,556	(155)	353	108	(0)
Kensok	Short-Lived Assets Short-Lived Assets		Legal & Compliance Technology	CD CD	AA WA	Hardware 5 Yr Software	Hardware Software	47.78% 77.22%	15.09% 22.78%			-			-		-
Kensok			Legal & Compliance Technology Substation - New Distribution Station Capaci		AA			47.78%	22.78%			-			-		-
Rosentrater Rosentrater	Programs Programs		Substation - New Distribution Station Capacity		AN	General E Distribution	General E Distribution	63.66%	0.00%	-	-	-	-	-	-	-	-
Rosentrater	Programs		Substation - New Distribution Station Capacity		AN	E Distribution	E Distribution	65.54%	0.00%	-		-					-
Rosentrater	Programs		Substation - New Distribution Station Capaci Substation - New Distribution Station Capaci		AN	General	General	65.54%	0.00%	-	-	-	-	-	-	-	-
	Programs		Substation - New Distribution Station Capacity		AN	General	General	68.27%	0.00%	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs		Substation - New Distribution Station Capaci Substation - New Distribution Station Capaci		AN	Transmission	Transmission	65.54%	0.00%	-	-	-	-	-	-	-	-
Rosentrater	Programs		Substation - New Distribution Station Capacity		ID	E Distribution	E Distribution	0.00%	0.00%	-		-					-
Rosentrater	Programs		Substation - New Distribution Station Capaci Substation - New Distribution Station Capaci		ID	General	General	0.00%	0.00%	-	-	-	-	-	-	-	-
Rosentrater	Programs		Substation - New Distribution Station Capacit		WA	E Distribution	E Distribution	100.00%	0.00%	-	-	-	-	-	-	-	-
Rosentrater	Programs		Substation - New Distribution Station Capacity		WA	General	General	100.00%	0.00%								
Magalsky	Programs		Electric Transportation	ED	WA	E Distribution	E Distribution	100.00%	0.00%								
Rosentrater	Large Distinct Projects		Strategic Initiatives - Clean Energy Fund 2	ED	AN	5 Yr Software	Software	68.27%	0.00%	-	-		-	-	-	-	-
Rosentrater	Large Distinct Projects		Strategic Initiatives - Clean Energy Fund 2 Strategic Initiatives - Clean Energy Fund 2	ED	WA	E Distribution	E Distribution	100.00%	0.00%								-
Rosentrater	Large Distinct Projects		Strategic Initiatives - Clean Energy Fund 2 Strategic Initiatives - Clean Energy Fund 2	ED	WA	General	General	100.00%	0.00%	-	-		-	-	-	-	-
Rosentrater	Large Distinct Projects		Strategic Initiatives - Clean Energy Fund 2 Strategic Initiatives - South Landing (Catalys		WA	E Distribution	E Distribution	100.00%	0.00%								-
Rosentrater	Large Distinct Projects		Strategic Initiatives - South Landing (Catalys Strategic Initiatives - Real Time Power System		AN	General	General	65.54%	0.00%					-			-
Rosentrater	Large Distinct Projects		Strategic Initiatives - Real Time Power System Strategic Initiatives - Real Time Power System		AN	General	General	68.27%	0.00%					-			-
Thackston	Mandatory & Compliance		Strategic Initiatives - Real Time Power System Strategic Initiatives - Upriver Park	ED	AN	Production - Hydro	Production - Hvdro	65.54%	0.00%					-			-
riduKStUTI	manuatory & compliance	NO DIIVEI	Sulategic initiatives - Opriver Park	ED	AIN	Froquetion - mydro	FIGUULION - HYDRO	00.04%	0.00%						-		-

										5,347,911	6,120,804	
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic tion	Depreciation Category	Ser.Jur.Allocatio n Category	WA - E - Allocation %	WA - G - Allocation %	WA - Natural Gas Nov 2022	WA - Natural Gas Dec 2022	WA - Natural Gas 2022 TOTAL
nsok nsok	Short-Lived Assets Short-Lived Assets	Asset Condition Asset Condition	Atlas Atlas	CD CD		3 Yr Software 5 Yr Software	Software Software	47.78% 47.78%	15.09% 15.09%	43,744	99,322	(17,827) 244,454
nsok	Short-Lived Assets	Asset Condition	Atlas	CD		General	General	47.78%	15.09%			
nsok	Short-Lived Assets	Asset Condition	Atlas	CD		Hardware	Hardware	47.78%	15.09%	-		(2,189)
ackston	Programs	Asset Condition	Base Load Hydro	CD ED		Hardware	Hardware	47.78% 68.27%	15.09%	-		853
ackston ackston	Programs Programs	Asset Condition Asset Condition	Base Load Hydro Base Load Hydro	ED		General Production - Hydro	General Production - Hydro	68.27%	0.00%			
ackston	Large Distinct Projects	Asset Condition	Cabinet Gorge 15 kV Bus Replacement	ED		Production - Hydro	Production - Hydro	65.54%	0.00%			
ackston	Large Distinct Projects	Asset Condition	Cabinet Gorge Unit 3 Protection & Control Upgrade		AN	Production - Hydro	Production - Hydro	65.54%	0.00%			
ackston	Large Distinct Projects	Asset Condition	Cabinet Gorge Unit 4 Protection & Control Upgrade			General	General	47.78%	15.09%			2,301
ackston ackston	Large Distinct Projects	Asset Condition Asset Condition	Cabinet Gorge Unit 4 Protection & Control Upgrade	ED ED		Production - Hydro	Production - Hydro	65.54% 65.54%	0.00%			
ackston sentrater	Large Distinct Projects Programs	Asset Condition	Cabinet Gorge Unwatering Pumps Capital Tools & Stores	CD		Production - Hydro General	Production - Hydro General	47.78%	15.09%	3.458	9.153	106.608
sentrater	Programs	Asset Condition	Capital Tools & Stores	CD		General	General	52.71%	16.61%	6,670	9,153	30,149
sentrater	Programs	Asset Condition	Capital Tools & Stores	CD		General	General	0.00%	0.00%	-	-	-
sentrater	Programs	Asset Condition	Capital Tools & Stores	CD		General	General	77.22%	22.78%	8,600	14,222	25,129
sentrater	Programs	Asset Condition Asset Condition	Capital Tools & Stores Capital Tools & Stores	ED ED		General	General General	65.54% 68.27%	0.00%			-
sentrater sentrater	Programs Programs	Asset Condition	Capital Tools & Stores Capital Tools & Stores	ED		General General	General	68.27%	0.00%			
isentrater	Programs	Asset Condition	Capital Tools & Stores	ED		General	General	100.00%	0.00%			
sentrater	Programs	Asset Condition	Capital Tools & Stores	GD		General	General	0.00%	47.36%			
isentrater	Programs	Asset Condition	Capital Tools & Stores	GD		General	General	0.00%	50.19%	-	3,932	55,768
sentrater	Programs	Asset Condition	Capital Tools & Stores	GD		General	General	0.00%	0.00%			-
isentrater isentrater	Programs Programs	Asset Condition Asset Condition	Capital Tools & Stores Capital Tools & Stores	GD GD		General General	General General	0.00%	0.00% 100.00%	- 2,915		- 161,038
sentrater	Programs	Asset Condition	Distribution Grid Modernization	ED		General	General	65.54%	0.00%	2,915		101,030
sentrater	Programs	Asset Condition	Distribution Grid Modernization	ED		E Distribution	E Distribution	0.00%	0.00%			
sentrater	Programs	Asset Condition	Distribution Grid Modernization	ED	ID	General	General	0.00%	0.00%			
osentrater	Programs	Asset Condition	Distribution Grid Modernization	ED		E Distribution	E Distribution	100.00%	0.00%	-		-
osentrater	Programs	Asset Condition	Distribution Minor Rebuild	ED		E Distribution	E Distribution	0.00%	0.00%			-
osentrater	Programs	Asset Condition	Distribution Minor Rebuild Distribution Minor Rebuild	ED		E Distribution E Distribution	E Distribution E Distribution	0.00%	0.00%			-
isentrater isentrater	Programs Large Distinct Projects	Asset Condition Asset Condition	Distribution Minor Rebuild Distribution Transformer Change Out Program	ED ED		E Distribution	E Distribution	0.00%	0.00%			
isentrater	Large Distinct Projects	Asset Condition	Distribution Transformer Change Out Program	ED		E Distribution	E Distribution	100.00%	0.00%			
sentrater	Programs	Asset Condition	Downtown Network - Asset Condition	ED	WA	E Distribution	E Distribution	100.00%	0.00%			-
osentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD		General	General	47.78%	15.09%			(180
isentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD		Transportation	Transportation	47.78%	15.09%			(304
sentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD		General	General	52.71%	16.61%	-		4,658
isentrater isentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	CD CD		Transportation Transportation	Transportation Transportation	52.71% 0.00%	16.61% 0.00%	346		58,249
isentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD		Transportation	Transportation	77.22%	22.78%			12,078
sentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED		General	General	68.27%	0.00%			
osentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED		Transportation	Transportation	65.54%	0.00%			
osentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED		Transportation	Transportation	68.27%	0.00%			
osentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED		Transportation	Transportation	0.00%	0.00%			
osentrater osentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	ED GD		Transportation Transportation	Transportation Transportation	100.00%	68.81%			
sentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD		Transportation	Transportation	0.00%	72.92%			
sentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD		Transportation	Transportation	0.00%	0.00%			
osentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	OR	Transportation	Transportation	0.00%	0.00%			-
osentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD		Transportation	Transportation	0.00%	100.00%		1,948	244,099
osentrater	NEW (Actuals)	Asset Condition	Gas ERT Replacement Program	GD		G Distribution	G Distribution	0.00%	0.00%			-
osentrater	NEW (Actuals) NEW (Actuals)	Asset Condition Asset Condition	Gas ERT Replacement Program Gas ERT Replacement Program	GD GD		G Distribution	G Distribution G Distribution	0.00%	0.00%			293.920
osentrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD		G Distribution	G Distribution	0.00%	0.00%			293,920
sentrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD		G Distribution	G Distribution	0.00%	0.00%			
sentrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	WA	G Distribution	G Distribution	0.00%	100.00%	5,510	2,542	222,214
ackston	Large Distinct Projects	Asset Condition	Generation DC Supplied System Update	ED		Production - Hydro	Production - Hydro	65.54%	0.00%			-
ackston	Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA	5 Yr Software	Software	47.78%	15.09%	51,515	1,094	53,418
ackston	Short-Lived Assets	Asset Condition	HMI Control Software	CD		General	General	47.78%	15.09%	50,829	1,241	54,782
ackston ackston	Short-Lived Assets Short-Lived Assets	Asset Condition Asset Condition	HMI Control Software HMI Control Software	CD ED	AA AN	Hardware 5 Yr Software	Hardware Software	47.78% 68.27%	15.09% 0.00%	51,515	1,700	61,169
ackston	Short-Lived Assets	Asset Condition	HMI Control Software	ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%			
ackston	Large Distinct Projects	Asset Condition	KF_Fuel Yard Equipment Replacement	ED		General	General	68.27%	0.00%			
ackston	Large Distinct Projects	Asset Condition	KF_Fuel Yard Equipment Replacement	ED		Production - Thermal	Production - Therm	65.54%	0.00%	-		
entrater	Programs	Asset Condition	LED Change-Out Program	ED		E Distribution	E Distribution	0.00%	0.00%			-
entrater ickston	Programs Large Distinct Projects	Asset Condition Asset Condition	LED Change-Out Program Little Falls Plant Upgrade	ED ED		E Distribution Production - Hydro	E Distribution Production - Hydro	100.00% 65.54%	0.00%			-
ickston	Large Distinct Projects	Asset Condition	Long Lake Plant Upgrade	ED		Production - Hydro	Production - Hydro	65.54%	0.00%			
entrater	Other	Asset Condition	New Dollar Road Service Center	GD		General	General	0.00%	100.00%			
ickston	Large Distinct Projects	Asset Condition	Nine Mile Powerhouse Crane Rehab	ED		Production - Hydro	Production - Hydro	65.54%	0.00%			
ickston	Large Distinct Projects	Asset Condition	Post Falls Landing and Crane Pad Development	ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%	-		-
sentrater	Large Distinct Projects	Asset Condition	Primary URD Cable Replacement	ED	ID	E Distribution	E Distribution	0.00%	0.00%			-
sentrater ackston	Large Distinct Projects Programs	Asset Condition Asset Condition	Primary URD Cable Replacement Regulating Hydro	ED CD		E Distribution General	E Distribution General	100.00% 47.78%	0.00%	- 476	-	47
ickston	Programs	Asset Condition	Regulating Hydro	CD		Hardware	Hardware	47.78%	15.09%	4/0		47
ackston	Programs	Asset Condition	Regulating Hydro	ED		General	General	65.54%	0.00%		-	-
ackston	Programs	Asset Condition	Regulating Hydro	ED		General	General	68.27%	0.00%			
ckston	Programs	Asset Condition	Regulating Hydro	ED		Production - Hydro	Production - Hydro	65.54%	0.00%			-
ickston	Programs	Asset Condition	Regulating Hydro	ED		Transmission	Transmission	65.54%	0.00%	-	-	-
ckston	Programs	Asset Condition	Regulating Hydro	ED		Transportation	Transportation	68.27%	0.00%			
entrater entrater	Programs Programs	Asset Condition Asset Condition	SCADA - SOO and BuCC SCADA - SOO and BuCC	CD CD		3 Yr Software 5 Yr Software	Software Software	47.78% 47.78%	15.09% 15.09%	- 124	- 1,224	11,28 17,72
entrater entrater	Programs Programs	Asset Condition Asset Condition	SCADA - SOO and BuCC SCADA - SOO and BuCC	CD		5 Yr Software General	Software General	47.78%	15.09%	124 23.412	1,224	17,72
entrater	Programs	Asset Condition	SCADA - SOO and Bucc SCADA - SOO and Bucc	CD		Hardware	Hardware	47.78%	15.09%	23,412	2.875	16.86
entrater	Programs	Asset Condition	SCADA - SOO and BuCC	ED		5 Yr Software	Software	68.27%	0.00%	-		
entrater	Programs	Asset Condition	SCADA - SOO and BuCC	ED		Hardware	Hardware	68.27%	0.00%			
entrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD		General	General	47.78%	15.09%	260,840	48,616	632,69
entrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD		Hardware	Hardware	47.78%	15.09%	7,316	17,858	118,08
entrater entrater	Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD CD		General General	General General	52.71% 0.00%	16.61%		57,016	57,88
entrater entrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD		General General	General General	0.00%	0.00%	-	- 3,390	- 11,84
		Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	ED		General General	General General	77.22%	22.78%	-	3,390	11,84

Witness	Plant Group for Testimony Purposes	Primary Investment Driver		Service	Jurisdic tion	Depreciation Category	Ser.Jur.Allocatio n Category	WA - E - Allocation %	WA - G - Allocation %	WA - Natural Gas Nov 2022	WA - Natural Gas Dec 2022	WA - Natural G 2022 TOTAL
entrater entrater	Programs Programs	Asset Condition Asset Condition		ED ED	AN ID	General General	General General	68.27% 0.00%	0.00%	-	-	
entrater	Programs	Asset Condition		ED	WA	E Distribution	E Distribution	100.00%	0.00%			
entrater	Programs	Asset Condition		ED	WA	General	General	100.00%	0.00%			
entrater	Programs	Asset Condition		GD	OR	General	General	0.00%	0.00%			
entrater	Programs	Asset Condition		GD	WA	General	General	0.00%	100.00%			161
entrater entrater	Programs Programs	Asset Condition Asset Condition		ED ED	AN AN	General General	General General	65.54% 68.27%	0.00%			
entrater	Programs	Asset Condition		FD	AN	Transmission	Transmission	65 54%	0.00%			
entrater	Programs	Asset Condition		ED	ID	E Distribution	E Distribution	0.00%	0.00%			
entrater	Programs	Asset Condition		ED	WA	E Distribution	E Distribution	100.00%	0.00%			
sok	Short-Lived Assets	Asset Condition		CD	AA	General	General	47.78%	15.09%	-		
entrater	Large Distinct Projects	Asset Condition		CD	AA	3 Yr Software	Software	47.78%	15.09%		•	8
entrater entrater	Large Distinct Projects	Asset Condition Asset Condition		CD ED	AA AN	General Transmission	General Transmission	47.78% 65.54%	15.09%	560	94	14
ntrater	Programs Large Distinct Projects	Asset Condition		ED	AN	Transmission	Transmission	65.54%	0.00%			
ntrater	Large Distinct Projects	Asset Condition		ED	ID	E Distribution	E Distribution	0.00%	0.00%		_	
ntrater	Programs	Asset Condition	Wood Pole Management	ED	ID	E Distribution	E Distribution	0.00%	0.00%			
ntrater	Programs	Asset Condition		ED	WA	E Distribution	E Distribution	100.00%	0.00%	-		
ntrater	Programs			ED	ID	E Distribution	E Distribution	0.00%	0.00%			
ntrater	Programs	Customer Requested		ED	WA	E Distribution	E Distribution	100.00%	0.00%	-		
ntrater	Programs	Customer Requested		ED	WA	Transmission	Transmission	100.00%	0.00%			
ntrater ntrater	Programs Programs	Customer Requested Customer Requested		GD GD	ID OR	G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%			
itrater	Programs	Customer Requested		GD	WA	G Distribution	G Distribution	0.00%	100.00%	1,905,929	2,344,849	20,10
ntrater	Other	Customer Requested	Rattlesnake Flat Wind Farm Project 115kV Integratio		AA	General	General	47.78%	15.09%	-	2,044,047	20,10
ntrater	Other	Customer Requested	Rattlesnake Flat Wind Farm Project 115kV Integratio	ED	AN	General	General	65.54%	0.00%			
ntrater	Other	Customer Requested	Rattlesnake Flat Wind Farm Project 115kV Integratio		AN	General	General	68.27%	0.00%			
ntrater	Other	Customer Requested	Rattlesnake Flat Wind Farm Project 115kV Integratio		AN	Transmission	Transmission	65.54%	0.00%		-	
ntrater	Other			ED	AN	Transmission	Transmission	65.54%	0.00%	-		
ntrater	Other			ED	WA	General	General	100.00%	0.00%			
kston Iskv	Programs Short-Lived Assets			ED CD	AN AA	Production - Hydro 5 Yr Software	Production - Hydro Software	65.54% 47.78%	0.00%	- 672	282 380	53
lsky	Short-Lived Assets			ED	WA	5 Yr Software	Software	100.00%	0.00%	0/2	202,300	55
lsky	Short-Lived Assets			CD	AA	2 Yr Software	Software	47.78%	15.09%	1,493	1,280	34
lsky	Short-Lived Assets			CD	AA	3 Yr Software	Software	47.78%	15.09%		-	1
lsky	Short-Lived Assets			CD	AA	5 Yr Software	Software	47.78%	15.09%	1,258	188,005	22
lsky	Short-Lived Assets			CD	AA	Hardware	Hardware	47.78%	15.09%	3	354	
lsky	Short-Lived Assets			CD	AA	3 Yr Software	Software	47.78%	15.09%	730	1,189	4
ilsky	Short-Lived Assets			CD	AA	5 Yr Software	Software	47.78%	15.09%	10	127,343	32
alsky	Short-Lived Assets			CD	AA	General	General	47.78%	15.09%	•	3,927	
alsky alsky	Short-Lived Assets Short-Lived Assets			CD CD	AA WA	Hardware 5 Yr Software	Hardware Software	47.78% 77.22%	15.09% 22.78%	0	9,632	
alsky alsky	Short-Lived Assets			ED	WA	5 Yr Software	Software	100.00%	0.00%			
alsky	Short-Lived Assets			GD	OR	5 Yr Software	Software	0.00%	0.00%		_	
iok .	Short-Lived Assets	Customer Service Qual	Enterprise Security	CD	AA	2 Yr Software	Software	47.78%	15.09%		19,584	2
sok	Short-Lived Assets	Customer Service Qual		CD	AA	3 Yr Software	Software	47.78%	15.09%		74,080	74
ok	Short-Lived Assets	Customer Service Qual		CD	AA	5 Yr Software	Software	47.78%	15.09%	9,139	36,679	11
sok	Short-Lived Assets	Customer Service Qual		CD	AA	General	General	47.78%	15.09%			3
sok sok	Short-Lived Assets Short-Lived Assets	Customer Service Qual Customer Service Qual		CD FD	AA AN	Hardware 5 Yr Software	Hardware	47.78% 65.54%	15.09%	2,769	4,835	5
sok sok	Short-Lived Assets Short-Lived Assets	Customer Service Qual	i Enterprise Security	ED	AN	5 Yr Software 5 Yr Software	Software	65.54%	0.00%			
ok	Short-Lived Assets	Customer Service Qual		ED	AN	Transmission	Transmission	65.54%	0.00%			
sok	Short-Lived Assets			CD	AA	5 Yr Software	Software	47.78%	15.09%		-	
sok	Short-Lived Assets			CD	AA	General	General	47.78%	15.09%		18,319	11
sok	Short-Lived Assets	Customer Service Qual	i Facilities and Storage Location Security	CD	AA	Hardware	Hardware	47.78%	15.09%			
sok	Short-Lived Assets			CD	AN	General	General	52.71%	16.61%	(441)	615	2
iok	Short-Lived Assets			GD	OR	General	General	0.00%	0.00%			
ok	Short-Lived Assets	Customer Service Qual		ED ED	AN AN	5 Yr Software General	Software General	68.27% 65.54%	0.00%			
ok ok	Short-Lived Assets Short-Lived Assets			ED ED	AN AN	General General	General General	65.54% 68.27%	0.00%			
ok	Short-Lived Assets			ED	AN	Hardware	Hardware	68.27%	0.00%	-		
ok	Short-Lived Assets			ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%			
ok	Short-Lived Assets	Customer Service Qual	i Generation, Substation & Gas Location Security	ED	AN	Production - Other	Production - Other	65.54%	0.00%			
ok	Short-Lived Assets			ED	WA	E Distribution	E Distribution	100.00%	0.00%			
ok	Other		i Telecommunication & Network Distribution location !		AA	General	General	47.78%	15.09%	1,205	357	1
ok	Other		i Telecommunication & Network Distribution location !		AA	Hardware	Hardware	47.78%	15.09%	643	191	
ntrater ntrater	Large Distinct Projects		i Washington Advanced Metering Infrastructure Projec i Washington Advanced Metering Infrastructure Projec		WA	General Hardware	General Hardware	77.22%	22.78%		159,556	15
ntrater ntrater	Large Distinct Projects Large Distinct Projects		i Washington Advanced Metering Infrastructure Projec i Washington Advanced Metering Infrastructure Projec		WA	5 Yr Software	Software	100.00%	22.78%			
ntrater	Large Distinct Projects		i Washington Advanced Metering Infrastructure Projec		WA	E Distribution	E Distribution	100.00%	0.00%	-		
ntrater	Large Distinct Projects		i Washington Advanced Metering Infrastructure Project		WA	General	General	100.00%	0.00%			
trater	Large Distinct Projects		Washington Advanced Metering Infrastructure Projec		WA	Hardware	Hardware	100.00%	0.00%			
ntrater	Large Distinct Projects		i Washington Advanced Metering Infrastructure Projec		WA	G Distribution	G Distribution	0.00%	100.00%			
ntrater	Large Distinct Projects		Washington Advanced Metering Infrastructure Projec		WA	General	General	0.00%	100.00%			
11	Wildfire			CD	AA	General	General	47.78%	15.09%			
ell .	Wildfire			ED	AN	3 Yr Software	Software	68.27%	0.00%	-	-	
ell	Wildfire			ED ED	AN ID	Transmission E Distribution	Transmission E Distribution	65.54% 0.00%	0.00%	-		
ell ell	Wildfire			ED ED	ID ID	E Distribution General	E Distribution General	0.00%	0.00%			
911	Wildfire			ED FD	WA	E Distribution	E Distribution	100.00%	0.00%	-		
ell	Wildfire			ED	WA	General	General	100.00%	0.00%			
kston	Programs		Base Load Thermal Program	CD	AA	General	General	47.78%	15.09%			
kston	Programs		Base Load Thermal Program	CD	AA	Hardware	Hardware	47.78%	15.09%		355	
kston	Programs			ED	AN	General	General	68.27%	0.00%			
	Programs	Failed Plant & Operation	Base Load Thermal Program	ED	AN	Production - Other	Production - Other	65.54%	0.00%	-	-	
kston kston	Programs		Base Load Thermal Program	ED	AN	Production - Thermal	Production - Therm	65.54%	0.00%			

										5,347,911	6,120,804	64,639,128
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic tion	Depreciation Category	Ser.Jur.Allocatio n Category	WA - E - Allocation %	WA - G - Allocation %	WA - Natural Gas Nov 2022	WA - Natural Gas Dec 2022	WA - Natural Gas 2022 TOTAL
Thackston Rosentrater	Large Distinct Projects Programs	Failed Plant & Operatic Failed Plant & Operatic		ED ED	AN AN	Transmission Transmission	Transmission Transmission	65.54% 65.54%	0.00%	-	-	-
Rosentrater	Programs	Failed Plant & Operatic		ED		E Distribution	E Distribution	0.00%	0.00%		-	-
Rosentrater		Failed Plant & Operatic		ED		E Distribution	E Distribution	100.00%	0.00%			
Rosentrater Rosentrater	Programs Programs			GD GD	ID OR	G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%	-	-	-
Rosentrater	Programs			GD		G Distribution	G Distribution	0.00%	100.00%	428.607	229.884	4.317.433
Rosentrater	Programs	Failed Plant & Operatic		ED		E Distribution	E Distribution	0.00%	0.00%	420,007	-	4,517,455
Rosentrater	Programs	Failed Plant & Operatic		ED		E Distribution	E Distribution	100.00%	0.00%			
Rosentrater Thackston	Large Distinct Projects			ED		Transmission Hardware	Transmission Hardware	65.54% 47.78%	0.00%			3 473
Thackston	Large Distinct Projects			ED		Production - Other	Production - Other	47.78%	0.00%			3,4/3
Kensok	Programs			CD		General	General	47.78%	15.09%	12,282	42,960	97,480
Kensok	Programs			CD		Hardware	Hardware	47.78%	15.09%	2,619	4,084	20,953
Kensok Rosentrater	Programs			ED		Transmission	Transmission	65.54% 47.78%	0.00%			-
Thackston				CD ED		General General	General General	47.78%	15.09%			6,118
Thackston				ED		Hardware	Hardware	68.27%	0.00%			
Thackston	Mandatory & Compliance	Mandatory & Complian	Cabinet Gorge Dam Fishway	ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%			
Thackston				ED		Transportation	Transportation	68.27%	0.00%			-
Thackston Thackston	Mandatory & Compliance Mandatory & Compliance			ED ED		Transportation General	Transportation General	0.00%	0.00%	-		-
Thackston				ED		General	General	65.54%	0.00%			
Thackston				ED		Production - Hydro	Production - Hydro	65.54%	0.00%			
Rosentrater	Mandatory & Compliance		Clearwater Wind Generation Interconnection	ED	AN	Transmission	Transmission	65.54%	0.00%	-		
Rosentrater		Mandatory & Complian		ED		5 Yr Software	Software	68.27%	0.00%			
Rosentrater	Mandatory & Compliance	Mandatory & Complian		ED		General	General	65.54% 68.27%	0.00%			-
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance	Mandatory & Complian Mandatory & Complian	Colstrip Transmission	ED ED		General Hardware	General Hardware	68.27%	0.00%			
Rosentrater		Mandatory & Complian		ED		Hardware	Hardware	68.27%	0.00%			-
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Colstrip Transmission	ED	ID	Transmission	Transmission	0.00%	0.00%			
Rosentrater		Mandatory & Complian		ED		Transmission	Transmission	100.00%	0.00%			
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance			ED ED	AN ID	Transmission E Distribution	Transmission E Distribution	65.54% 0.00%	0.00%	-		
Rosentrater				ED		E Distribution	E Distribution	100.00%	0.00%			
Rosentrater	Mandatory & Compliance			GD	ID	G Distribution	G Distribution	0.00%	0.00%			
Rosentrater				GD		G Distribution	G Distribution	0.00%	0.00%	-		
Rosentrater				GD		G Distribution	G Distribution	0.00%	100.00%	15,258	152,684	615,776
Rosentrater Rosentrater	Mandatory & Compliance		Gas Facility Replacement Program (GFRP) Aldyl A Pip Gas Facility Replacement Program (GFRP) Aldyl A Pip			G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%	-		-
Rosentrater	Mandatory & Compliance		Gas Facility Replacement Program (GFRP) Aldyl A Pic Gas Facility Replacement Program (GFRP) Aldyl A Pic			G Distribution	G Distribution	0.00%	100.00%	1,523,015	251,797	17,114,541
Rosentrater				CD		3 Yr Software	Software	47.78%	15.09%			-
Rosentrater				GD		G Distribution	G Distribution	0.00%	100.00%	-		
Rosentrater	Mandatory & Compliance			GD	ID	G Distribution	G Distribution	0.00%	0.00%			-
Rosentrater Rosentrater				GD		G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%	5 533	3,176	102 643
Rosentrater	Mandatory & Compliance			GD		G Distribution	G Distribution	0.00%	0.00%	-		102,043
Rosentrater				GD		G Distribution	G Distribution	0.00%	0.00%			
Rosentrater				GD		G Distribution	G Distribution	0.00%	100.00%	1,875	9,681	51,307
Rosentrater		Mandatory & Complian		GD		G Distribution	G Distribution	0.00%	0.00%			-
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance	Mandatory & Complian Mandatory & Complian		GD GD		G Distribution G Distribution	G Distribution G Distribution	0.00%	0.00%	18,517	20,798	709,579
Rosentrater				GD		G Distribution	G Distribution	0.00%	0.00%	-	-	-
Rosentrater				GD		G Distribution	G Distribution	0.00%	0.00%			
Rosentrater	Mandatory & Compliance			GD		G Distribution	G Distribution	0.00%	100.00%	77,262	94,334	1,145,270
Rosentrater Kensok				GD FD		G Distribution General	G Distribution General	0.00%	100.00%			-
Thackston	Mandatory & Compliance Mandatory & Compliance			ED		Production - Hydro	Production - Hydro	65.54%	0.00%			
Rosentrater	Mandatory & Compliance			ED		E Distribution	E Distribution	0.00%	0.00%			
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Joint Use	ED		E Distribution	E Distribution	100.00%	0.00%	-		
Kensok				CD		5 Yr Software	Software	47.78%	15.09%		208	1,274
Kensok Rosentrater	Mandatory & Compliance Mandatory & Compliance			CD ED		Hardware General	Hardware General	47.78% 65.54%	15.09%		252	1,548
Rosentrater				ED		General	General	68.27%	0.00%			
Rosentrater				ED		Transmission	Transmission	65.54%	0.00%			
Thackston	Mandatory & Compliance	Mandatory & Complian	Use Permits	ED	AN	Transmission	Transmission	65.54%	0.00%	-		
Thackston	Mandatory & Compliance			ED		E Distribution	E Distribution	0.00%	0.00%			
Thackston Thackston	Mandatory & Compliance Mandatory & Compliance	Mandatory & Complian Mandatory & Complian		ED GD		E Distribution G Distribution	E Distribution G Distribution	100.00%	0.00%			
Thackston		Mandatory & Complian		GD		G Distribution	G Distribution	0.00%	0.00%			-
Thackston	Mandatory & Compliance	Mandatory & Complian	Use Permits	GD	WA	G Distribution	G Distribution	0.00%	100.00%	2,050	4,930	20,288
Rosentrater			Saddle Mountain 230/115kV Station (New) Integratic			General	General	47.78%	15.09%	-		509,176
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance		Saddle Mountain 230/115kV Station (New) Integratic Saddle Mountain 230/115kV Station (New) Integratic			General General	General General	77.22% 65.54%	22.78% 0.00%			(271,032)
Rosentrater Rosentrater			Saddle Mountain 230/115kV Station (New) Integratic Saddle Mountain 230/115kV Station (New) Integratic			General General	General General	65.54% 68.27%	0.00%			
Rosentrater			Saddle Mountain 230/115kV Station (New) Integratic Saddle Mountain 230/115kV Station (New) Integratic			Transmission	Transmission	65.54%	0.00%		-	-
Rosentrater	Mandatory & Compliance		Saddle Mountain 230/115kV Station (New) Integratic			General	General	68.27%	0.00%			
Rosentrater			Saddle Mountain 230/115kV Station (New) Integratic			Transmission	Transmission	65.54%	0.00%	-		-
Rosentrater Rosentrater	Mandatory & Compliance		Saddle Mountain 230/115kV Station (New) Integratic			E Distribution General	E Distribution General	100.00%	0.00%	-		-
Rosentrater Kensok		Mandatory & Complian Mandatory & Complian	Saddle Mountain 230/115kV Station (New) Integratic Security Compliance	CD		General Hardware	General Hardware	100.00%	0.00%		25.574	25.574
Thackston	Mandatory & Compliance			ED		Production - Hydro	Production - Hydro	65.54%	0.00%			-
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Spokane Valley Transmission Reinforcement Project	ED	AN	General	General	65.54%	0.00%			
Rosentrater			Spokane Valley Transmission Reinforcement Project			Transmission	Transmission	65.54%	0.00%	-		-
Rosentrater			Spokane Valley Transmission Reinforcement Project			E Distribution	E Distribution	100.00%	0.00%	-		-
Rosentrater	mandatory & Compliance	mandatory & Complian	Spokane Valley Transmission Reinforcement Project	ED	WA	General	General	100.00%	0.00%	-	-	-

0										5,347,911	6,120,804	64,639,128
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic tion	Depreciation Category	Ser.Jur.Allocatio n Category General	WA - E - Allocation %	WA - G - Allocation %	WA - Natural Gas Nov 2022	WA - Natural Gas Dec 2022	WA - Natural Gas 2022 TOTAL (160)
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance	Mandatory & Complian		ED	AN	General Transmission	General Transmission	47.78%	0.00%			(160)
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Transmission Construction - Compliance	ED	WA	E Distribution	E Distribution	100.00%	0.00%	-		-
Rosentrater			Transmission NERC Low-Risk Priority Lines Mitigation		AN	Transmission	Transmission	65.54%	0.00%			
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance			ED ED	AN ID	Transmission E Distribution	Transmission E Distribution	65.54% 0.00%	0.00%	-		-
Rosentrater			Westside 230/115kV Station Brownfield Rebuild Proi		AN	General	General	65.54%	0.00%			
Rosentrater		Mandatory & Complian	Westside 230/115kV Station Brownfield Rebuild Proj		AN	Transmission	Transmission	65.54%	0.00%			
Rosentrater	Mandatory & Compliance			ED	WA	E Distribution	E Distribution	100.00%	0.00%	-		
Thackston Rosentrater	Mandatory & Compliance			ED ED	WA	Intangible E Distribution	Intangible E Distribution	100.00% 100.00%	0.00%	-		-
Kensok	Large Distinct Projects Short-Lived Assets			CD	AA	5 Yr Software	Software	47.78%	15.09%	3,930	24,648	78,780
Kensok	Short-Lived Assets			CD	AA	General	General	47.78%	15.09%	3,930	24,648	78,780
Kensok	Short-Lived Assets			CD	AA	Hardware	Hardware	47.78%	15.09%	7,860	49,297	158,538
Rosentrater Kensok	Other Short-Lived Assets			CD CD	AA AA	General General	General General	47.78% 47.78%	15.09% 15.09%	-	- 173,755	2 189,999
Thackston	Large Distinct Projects	Performance & Capacit		ED	AN	Production - Other	Production - Other	47.78%	0.00%		1/3,/55	109,999
Kensok	Short-Lived Assets			CD	AA	5 Yr Software	Software	47.78%	15.09%	36,688	5,336	97,981
Kensok	Short-Lived Assets			CD	AA	Hardware	Hardware	47.78%	15.09%	419	534	104,874
Kensok Kensok	Short-Lived Assets Large Distinct Projects			ED CD	AN AA	Production - Hydro 5 Yr Software	Production - Hydro Software	65.54% 47.78%	0.00%			- 77
Kensok	Large Distinct Projects	Performance & Capacit Performance & Capacit		CD	AA	5 Yr Sottware General	General	47.78%	15.09%			25.817
Kensok	Large Distinct Projects	Performance & Capacit		CD	AN	General	General	52.71%	16.61%		283,279	283,279
Kensok	Large Distinct Projects	Performance & Capacit		CD	WA	General	General	77.22%	22.78%	130,336	1,873	132,210
Kensok	Large Distinct Projects	Performance & Capacit		CD	WA	Hardware	Hardware	77.22%	22.78%	7,806	112	7,918
Kensok Rosentrater	Large Distinct Projects Programs	Performance & Capacit		ED ED	AN	E Distribution Transmission	E Distribution Transmission	100.00% 65.54%	0.00%			
Rosentrater	Programs			ED	ID	E Distribution	E Distribution	0.00%	0.00%			
Rosentrater	Programs			ED	WA	E Distribution	E Distribution	100.00%	0.00%			
Rosentrater	Programs			ED	WA	E Distribution	E Distribution	100.00%	0.00%	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets			CD CD	AA AA	3 Yr Software 5 Yr Software	Software Software	47.78% 47.78%	15.09% 15.09%	21,945 4.827	8,784 7,335	388,557 64,373
Kensok	Short-Lived Assets			CD	AA	Hardware	Hardware	47.78%	15.09%	12.784	(28.838)	354.270
Kensok	Short-Lived Assets			ED	AN	3 Yr Software	Software	68.27%	0.00%	-	-	-
Kensok	Short-Lived Assets			ED	AN	Hardware	Hardware	68.27%	0.00%			
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Delivery Modernization & Operational Efficien Energy Delivery Modernization & Operational Efficien		AA AA	3 Yr Software 5 Yr Software	Software Software	47.78% 47.78%	15.09% 15.09%	41,303 75,680	11,475	627,003 339,780
Kensok	Short-Lived Assets		Energy Delivery Modernization & Operational Efficien		AA	Hardware	Hardware	47.78%	15.09%	263	202	7,813
Kensok	Short-Lived Assets		Energy Delivery Modernization & Operational Efficien		AN	5 Yr Software	Software	65.54%	0.00%	-		-
Kensok	Short-Lived Assets		Energy Delivery Modernization & Operational Efficien		AN	5 Yr Software	Software	68.27%	0.00%			
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Delivery Modernization & Operational Efficien Energy Delivery Modernization & Operational Efficien		AN WA	Hardware 5 Yr Software	Hardware Software	68.27% 100.00%	0.00%	-	•	-
Kensok	Short-Lived Assets		Energy Delivery Modernization & Operational Efficien		WA	Hardware	Hardware	100.00%	0.00%	-		
Kinney	EIM	Performance & Capacit	Energy Imbalance Market	CD	AA	General	General	47.78%	15.09%			3,899
Kinney	EIM			ED	AN	5 Yr Software	Software	65.54%	0.00%			
Kinney Kinney	EIM			ED ED	AN AN	5 Yr Software General	Software General	68.27% 65.54%	0.00%	-	•	-
Kinney	FIM			ED	AN	General	General	68.27%	0.00%			
Kinney	EIM			ED	AN	Hardware	Hardware	68.27%	0.00%			
Kinney	EIM			ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%			
Kinney Kinney	EIM			ED ED	AN AN	Production - Other Transmission	Production - Other Transmission	65.54% 65.54%	0.00%			-
Kinney	EIM			ED	ID	E Distribution	E Distribution	0.00%	0.00%			
Kinney	EIM			ED	ID	General	General	0.00%	0.00%			
Kinney	EIM	Performance & Capacit	Energy Imbalance Market	ED	MT	E Distribution	E Distribution	0.00%	0.00%			
Kinney	EIM			ED FD	MT WA	General E Distribution	General E Distribution	0.00%	0.00%			-
Kinney Kinney	FIM			ED	WA	General	General	100.00%	0.00%			
Kinney	NEW (Actuals)		Energy Imbalance Market Modernization & Operation		AN	5 Yr Software	Software	68.27%	0.00%			
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Effici		AA	3 Yr Software	Software	47.78%	15.09%			(100)
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Resources Modernization & Operational Effici		AA	5 Yr Software Hardware	Software Hardware	47.78% 47.78%	15.09% 15.09%	11,343	32,990 957	160,125
Kensok	Short-Lived Assets Short-Lived Assets		Energy Resources Modernization & Operational Effici Energy Resources Modernization & Operational Effici		AA AN	2 Yr Software	Software	47.78%	0.00%		957	2,065
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Effici		AN	3 Yr Software	Software	65.54%	0.00%			
Kensok	Short-Lived Assets	Performance & Capacit	Energy Resources Modernization & Operational Effici	ED	AN	3 Yr Software	Software	68.27%	0.00%			
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Effici		AN	5 Yr Software	Software	65.54%	0.00%			
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capacit Performance & Capacit	Energy Resources Modernization & Operational Effici Energy Resources Modernization & Operational Effici	ED	AN AN	5 Yr Software Hardware	Software Hardware	68.27% 65.54%	0.00%	-	•	-
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Effici		AN	Hardware	Hardware	68.27%	0.00%			
Kensok	Short-Lived Assets	Performance & Capacit	Energy Resources Modernization & Operational Effici	GD	AA	5 Yr Software	Software	0.00%	47.36%			
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Effici			5 Yr Software	Software	0.00%	50.19%			
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Effici Enterprise & Control Network Infrastructure		AA AA	Hardware 3 Yr Software	Hardware Software	0.00%	47.36% 15.09%			16,573
Kensok Kensok	Programs Programs			CD	AA	5 Yr Software	Software	47.78%	15.09%			(14,751)
Kensok	Programs			CD	AA	General	General	47.78%	15.09%	7,594	72,263	573,138
Kensok	Programs	Performance & Capacit	Enterprise & Control Network Infrastructure	CD	AA	Hardware	Hardware	47.78%	15.09%	69	-	14,069
Kensok	Programs			ED	AN	Transmission	Transmission	65.54%	0.00%	-		· .
Kensok Kensok	Short-Lived Assets Short-Lived Assets			CD CD	AA AA	1 Yr Software 3 Yr Software	Software Software	47.78% 47.78%	15.09% 15.09%	(93,519) 22,563	27.606	(0) 238.058
Kensok	Short-Lived Assets Short-Lived Assets			CD	AA	5 Yr Software	Software	47.78%	15.09%	22,563	27,606	238,058
Kensok	Short-Lived Assets	Performance & Capacit	Enterprise Communication Systems	CD	AA	General	General	47.78%	15.09%	2,479	2,410	115,517
Kensok	Short-Lived Assets	Performance & Capacit	Enterprise Communication Systems	CD	AA	Hardware	Hardware	47.78%	15.09%	598	83,871	133,682
Kensok	Short-Lived Assets			CD	AA	General	General	47.78%	15.09%	2,409	2,003	54,784
Kensok Kensok	Programs Programs			CD CD	AA AA	General Hardware	General Hardware	47.78% 47.78%	15.09% 15.09%	12,155 293	3,838 300	114,810 12,076
									.2.3776	275	555	

											5,347,911	6,120,804	64,639,128
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)		ervice	urisdic tion	Depreciation Category	Ser.Jur.Allocatio n Category	WA - E - Allocation %	WA - G - Allocation %	WA - Natural Gas Nov 2022	WA - Natural Gas Dec 2022	WA - Natural Gas 2022 TOTAL
Kensok	Short-Lived Assets		ET Modernization & Operational Efficiency				2 Yr Software	Software	47.78%	15.09%		-	10,111
Kensok	Short-Lived Assets		ET Modernization & Operational Efficiency				3 Yr Software	Software	47.78%	15.09%	20,902	17,269	40,538
Kensok	Short-Lived Assets		ET Modernization & Operational Efficiency				5 Yr Software	Software	47.78%	15.09%	120	88,910	161,894
Kensok	Short-Lived Assets		ET Modernization & Operational Efficiency				Hardware	Hardware	47.78%	15.09%	-	-	(14,227)
Kensok	Short-Lived Assets		ET Modernization & Operational Efficiency				5 Yr Software	Software	68.27%	0.00%	-	-	
Kensok	Programs		Fiber Network Lease Service Replacement	CD			General	General	47.78%	15.09%		-	
Kensok	Programs		Fiber Network Lease Service Replacement	ED			Transmission	Transmission	65.54%	0.00%		-	
Kensok	Short-Lived Assets		Financial & Accounting Technology	CD			3 Yr Software	Software	47.78%	15.09%		-	3,324
Kensok	Short-Lived Assets		Financial & Accounting Technology	CD			5 Yr Software	Software	47.78%	15.09%		107,896	200,552
Kensok	Short-Lived Assets		Financial & Accounting Technology	CD			Hardware	Hardware	47.78%	15.09%		-	(1,284)
Rosentrater	Programs		Gas Airway Heights HP Reinforcement	GD			G Distribution	G Distribution	0.00%	100.00%	197,195	343,641	7,867,781
Rosentrater	Large Distinct Projects		Gas Cheney HP Reinforcement	GD			G Distribution	G Distribution	0.00%	100.00%		-	-
Rosentrater	Large Distinct Projects		Gas Operator Qualification Compliance	CD			Transportation	Transportation	77.22%	22.78%	-	-	
Rosentrater	Large Distinct Projects		Gas Operator Qualification Compliance	GD			General	General	0.00%	47.36%		-	
Rosentrater	Large Distinct Projects		Gas Operator Qualification Compliance	GD			General	General	0.00%	50.19%	-	-	2,886
Rosentrater	Large Distinct Projects		Gas Operator Qualification Compliance	GD			Transportation	Transportation	0.00%	72.92%		-	77,822
Rosentrater	Programs		Gas Reinforcement Program	GD			G Distribution	G Distribution	0.00%	0.00%	-	-	
Rosentrater	Programs		Gas Reinforcement Program	GD GD			G Distribution	G Distribution	0.00%	0.00%	31.379	-	-
Rosentrater	Programs		Gas Reinforcement Program				G Distribution	G Distribution	0.00%	100.00%	31,379	17,477	555,256
Rosentrater Rosentrater	Programs Programs		: Gas Telemetry Program : Gas Telemetry Program	GD GD			General G Distribution	General G Distribution	0.00%	72.92%		-	3,040
				GD								-	
Rosentrater	Programs		Gas Telemetry Program	GD			G Distribution	G Distribution	0.00%	0.00%	-	-	-
Rosentrater	Programs		Gas Telemetry Program				G Distribution	G Distribution	0.00%	100.00%	11,628	-	13,558
Rosentrater	NEW (Actuals)		Gas Warden HP Reinforcement	GD			G Distribution	G Distribution	0.00%	100.00%	-	-	202,293
Kensok	Short-Lived Assets		Human Resources Technology	CD			3 Yr Software	Software	47.78%	15.09%	806	5,026	24,186
Kensok	Short-Lived Assets		Human Resources Technology	CD			5 Yr Software	Software	47.78%	15.09%	-	33,501	33,886
Rosentrater	Large Distinct Projects		Jackson Prairie Joint Project	GD		-	Gas Storage	Gas Storage	0.00%	68.81%	144,826	179,243	1,469,277
Rosentrater	Large Distinct Projects		Jackson Prairie Joint Project	GD			Gas Storage 5 Yr Software	Gas Storage	0.00%	0.00%	-	-	-
Kensok	Large Distinct Projects		Land Mobile Radio & Real Time Communic					Software	47.78%	15.09%			2,457
Kensok	Large Distinct Projects		Land Mobile Radio & Real Time Communic				General	General	47.78%	15.09%	4,861	1,264	38,766
Kensok	Large Distinct Projects		Land Mobile Radio & Real Time Communic				Hardware	Hardware	47.78%	15.09%		-	
Kensok	Large Distinct Projects		Land Mobile Radio & Real Time Communic				Transportation	Transportation	47.78% 47.78%	15.09% 15.09%	54	23.489	3,973 76,505
Kensok	Short-Lived Assets		Legal & Compliance Technology	CD			5 Yr Software	Software			54	23,489	/6,505
Kensok	Short-Lived Assets Short-Lived Assets		Legal & Compliance Technology	CD			Hardware 5 Yr Software	Hardware Software	47.78% 77.22%	15.09% 22.78%	-	10.936	10.936
Kensok			Legal & Compliance Technology									10,936	10,936
Rosentrater	Programs Programs		Substation - New Distribution Station Capa Substation - New Distribution Station Capa				General E Distribution	General E Distribution	47.78% 63.66%	15.09%		-	0
Rosentrater									65.54%	0.00%	-	-	
Rosentrater Rosentrater	Programs		Substation - New Distribution Station Capa Substation - New Distribution Station Capa				E Distribution General	E Distribution General	65.54%	0.00%		-	
	Programs		Substation - New Distribution Station Capa Substation - New Distribution Station Capa						65.54%	0.00%		-	
Rosentrater	Programs		Substation - New Distribution Station Capa Substation - New Distribution Station Capa				General	General	68.27%	0.00%		-	
Rosentrater	Programs						Transmission	Transmission				-	
Rosentrater Rosentrater	Programs Programs		Substation - New Distribution Station Capa Substation - New Distribution Station Capa				E Distribution General	E Distribution General	0.00%	0.00%	-	-	-
Rosentrater	Programs		Substation - New Distribution Station Capa				E Distribution	E Distribution	100.00%	0.00%	-	-	-
			Substation - New Distribution Station Capa					General	100.00%	0.00%		-	
Rosentrater	Programs		: Substation - New Distribution Station Capa : Electric Transportation	ED ED			General E Distribution	E Distribution	100.00%	0.00%		-	
Magalsky	Programs										-	-	
Rosentrater	Large Distinct Projects	No Driver No Driver	Strategic Initiatives - Clean Energy Fund 2 Strategic Initiatives - Clean Energy Fund 2				5 Yr Software E Distribution	Software E Distribution	68.27% 100.00%	0.00%			
Rosentrater	Large Distinct Projects											-	
Rosentrater	Large Distinct Projects	No Driver	Strategic Initiatives - Clean Energy Fund 2 Strategic Initiatives - South Landing (Catel				General 5. Distribution	General 5 Distribution	100.00%	0.00%			
Rosentrater	Large Distinct Projects	No Driver	Strategic Initiatives - South Landing (Catal				E Distribution	E Distribution	100.00%	0.00%			
Rosentrater	Large Distinct Projects	No Driver	Strategic Initiatives - Real Time Power Sys				General	General	65.54%	0.00%			-
Rosentrater	Large Distinct Projects	No Driver	Strategic Initiatives - Real Time Power Sys				General	General	68.27%	0.00%			-
Thackston	Mandatory & Compliance	NO URIVER	Strategic Initiatives - Upriver Park	ED	D AN	4	Production - Hydro	Production - Hydro	65.54%	0.00%		-	-