

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

PUGET SOUND ENERGY

Respondent.

DOCKETS UE-220066, UG-220067, and UG-210918 (*Consolidated*)

**DAVID J. GARRETT
ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT**

EXHIBIT DJG-6

Depreciation Rate Development

July 28, 2022

Depreciation Rate Development

Account No.	Description	[1]	[2]		[3]	[4]	[5]	[6]	[7]	[8]	[9]
		Original Cost 6/30/2021	Iowa Curve Type AL		Net Salvage	Depreciable Base	Book Reserve	Future Accruals	Remaining Life	Total Accrual Rate	
ELECTRIC PLANT											
STEAM PRODUCTION PLANT											
311.00	STRUCTURES AND IMPROVEMENTS										
	COLSTRIP 3	31,220,751	R2 - 90		-13%	35,279,448	25,348,499	9,930,949	4.50	2,206,878	7.07%
	COLSTRIP 4	28,704,588	R2 - 90		-13%	32,436,185	23,127,581	9,308,604	4.50	2,068,579	7.21%
	COLSTRIP 3-4	70,365,075	R2 - 90		-13%	79,512,535	49,848,510	29,664,024	4.50	6,592,005	9.37%
	FREDERICKSON 1/EPCOR	403,636	R2 - 90		-5%	423,818	82,796	341,022	20.50	16,635	4.12%
	GOLDENDALE	2,850,760	R2 - 90		-5%	2,993,298	1,634,804	1,358,494	22.50	60,378	2.12%
	MINT FARM	572,646	R2 - 90		-5%	601,279	183,557	417,721	23.40	17,851	3.12%
	SUMAS	1,978,197	R2 - 90		-5%	2,077,106	1,326,577	750,530	11.90	63,070	3.19%
	FERNDALE	608,934	R2 - 90		-5%	639,381	428,039	211,342	12.90	16,383	2.69%
	Total Structures and Improvements	136,704,587			-13%	153,963,050	101,980,363	51,982,687	4.71	11,041,779	8.08%
312.00	BOILER PLANT EQUIPMENT										
	COLSTRIP 3	145,963,650	R1.5 - 75		-13%	164,938,925	112,216,418	52,722,507	4.40	11,982,388	8.21%
	COLSTRIP 4	131,206,326	R1.5 - 75		-13%	148,263,148	98,713,394	49,549,755	4.50	11,011,057	8.39%
	COLSTRIP 3-4	18,328,451	R1.5 - 75		-13%	20,711,149	10,266,149	10,445,000	4.50	2,321,111	12.66%
	ENCOGEN	43,145,545	R1.5 - 75		-5%	45,302,822	35,913,090	9,389,732	11.70	802,541	1.86%
	FREDERICKSON 1/EPCOR	18,138,531	R1.5 - 75		-5%	19,045,458	10,061,264	8,984,193	20.00	449,210	2.48%
	GOLDENDALE	86,640,663	R1.5 - 75		-5%	90,972,696	71,087,379	19,885,317	21.90	908,005	1.05%
	MINT FARM	27,136,035	R1.5 - 75		-5%	28,492,837	7,013,131	21,479,707	22.90	937,978	3.46%
	SUMAS	16,510,306	R1.5 - 75		-5%	17,335,821	14,786,151	2,549,670	11.80	216,074	1.31%
	FERNDALE	44,549,419	R1.5 - 75		-5%	46,776,890	34,507,216	12,269,673	12.70	966,116	2.17%
	Total Boiler Plant Equipment	531,618,926			-9%	581,839,747	394,564,192	187,275,555	6.33	29,594,480	5.57%
314.00	TURBOGENERATOR UNITS										
	COLSTRIP 3	43,120,405	R1.5 - 50		-13%	48,726,058	25,362,933	23,363,124	4.40	5,309,801	12.31%
	COLSTRIP 4	43,450,529	R1.5 - 50		-13%	49,099,098	25,880,798	23,218,299	4.40	5,276,886	12.14%
	ENCOGEN	23,061,355	R1.5 - 50		-5%	24,214,422	18,567,898	5,646,524	11.40	495,309	2.15%
	FREDERICKSON 1/EPCOR	16,211,252	R1.5 - 50		-5%	17,021,815	8,649,798	8,372,017	19.00	440,632	2.72%
	GOLDENDALE	90,282,534	R1.5 - 50		-5%	94,796,660	74,104,150	20,692,510	20.90	990,072	1.10%
	MINT FARM	25,596,100	R1.5 - 50		-5%	26,875,905	9,769,887	17,106,019	21.80	784,680	3.07%
	SUMAS	24,747,397	R1.5 - 50		-5%	25,984,767	19,566,554	6,418,213	11.60	553,294	2.24%
	FERNDALE	18,845,310	R1.5 - 50		-5%	19,787,576	13,625,562	6,162,013	12.50	492,961	2.62%
	Total Turbogenerator Units	285,314,881			-7%	306,506,300	195,527,580	110,978,720	7.74	14,343,636	5.03%
315.00	ACCESSORY ELECTRIC EQUIPMENT										
	COLSTRIP 3	8,165,680	S2 - 60		-13%	9,227,218	5,250,302	3,976,915	4.40	903,844	11.07%
	COLSTRIP 4	7,963,019	S2 - 60		-13%	8,998,211	4,662,013	4,336,199	4.40	985,500	12.38%
	COLSTRIP 3-4	7,881,899	S2 - 60		-13%	8,906,546	6,621,120	2,285,426	4.40	519,415	6.59%
	ENCOGEN	1,678,559	S2 - 60		0%	1,678,559	1,443,117	235,442	11.70	20,123	1.20%
	FREDERICKSON 1/EPCOR	962,487	S2 - 60		0%	962,487	478,274	484,213	20.10	24,090	2.50%
	GOLDENDALE	7,300,879	S2 - 60		0%	7,300,879	6,060,948	1,239,931	22.10	56,105	0.77%

Depreciation Rate Development

Account No.	Description	[1]	[2]		[3]	[4]	[5]	[6]	[7]	[8]		[9]
		Original Cost	Iowa Curve		Net	Depreciable	Book	Future	Remaining	Total		
		6/30/2021	Type	AL	Salvage	Base	Reserve	Accruals	Life	Accrual	Rate	
	MINT FARM	2,199,936	S2	- 60	0%	2,199,936	854,487	1,345,449	23.10	58,245	2.65%	
	SUMAS	738,474	S2	- 60	0%	738,474	614,123	124,350	11.90	10,450	1.42%	
	FERNDALE	1,412,095	S2	- 60	0%	1,412,095	979,361	432,734	12.90	33,545	2.38%	
	Total Accessory Electric Equipment	38,303,026			-8%	41,424,404	26,963,744	14,460,659	5.54	2,611,318	6.82%	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT											
	COLSTRIP 3	1,069,834	R1.5	- 50	-13%	1,208,912	678,765	530,146	4.40	120,488	11.26%	
	COLSTRIP 4	1,191,524	R1.5	- 50	-13%	1,346,422	756,294	590,127	4.40	134,120	11.26%	
	COLSTRIP 3-4	4,577,172	R1.5	- 50	-13%	5,172,204	3,815,140	1,357,064	4.40	308,424	6.74%	
	FREDERICKSON 1/EPCOR	336,378	R1.5	- 50	0%	336,378	182,272	154,106	19.00	8,111	2.41%	
	GOLDENDALE	6,163	R1.5	- 50	0%	6,163	5,131	1,032	20.60	50	0.81%	
	MINT FARM	163,676	R1.5	- 50	0%	163,676	59,592	104,084	21.80	4,774	2.92%	
	SUMAS	182,443	R1.5	- 50	0%	182,443	104,350	78,093	11.60	6,732	3.69%	
	FERNDALE	62,866	R1.5	- 50	0%	62,866	48,318	14,548	12.50	1,164	1.85%	
	Total Miscellaneous Power Plant Equipment	7,590,055			-12%	8,479,064	5,649,864	2,829,200	4.85	583,863	7.69%	
	TOTAL STEAM PRODUCTION PLANT	999,531,476			-9%	1,092,212,564	724,685,742	367,526,822	6.32	58,175,075	5.82%	
	HYDROELECTRIC PRODUCTION PLANT											
330.10	EASEMENTS	32,899	SQ	-	0%	32,899	14,687	18,212	28.00	650	1.98%	
331.00	STRUCTURES AND IMPROVEMENTS											
	LOWER BAKER	35,883,750	R2	- 80	-4%	37,319,100	9,978,799	27,340,301	35.30	774,513	2.16%	
	UPPER BAKER	16,276,752	R2	- 80	-6%	17,253,357	7,583,233	9,670,124	34.90	277,081	1.70%	
	SNOQUALMIE #1	61,281,758	R2	- 80	-1%	61,894,575	14,911,917	46,982,658	22.40	2,097,440	3.42%	
	SNOQUALMIE #2	54,932,202	R2	- 80	-2%	56,030,846	14,547,692	41,483,154	22.40	1,851,927	3.37%	
	Total Structures and Improvements	168,374,462			-2%	172,497,878	47,021,641	125,476,238	25.09	5,000,960	2.97%	
332.00	RESERVOIRS, DAMS AND WATERWAYS											
	LOWER BAKER	122,778,022	R1.5	- 90	-9%	133,828,044	34,019,935	99,808,109	34.90	2,859,831	2.33%	
	UPPER BAKER	123,036,934	R1.5	- 90	-11%	136,570,997	66,698,894	69,872,102	34.60	2,019,425	1.64%	
	SNOQUALMIE #1	54,366,879	R1.5	- 90	-3%	55,997,885	13,694,158	42,303,728	22.30	1,897,028	3.49%	
	SNOQUALMIE #2	61,366,324	R1.5	- 90	-3%	63,207,313	14,721,020	48,486,293	22.30	2,174,273	3.54%	
	Total Reservoirs, Dams and Waterways	361,548,158			-8%	389,604,239	129,134,007	260,470,232	29.10	8,950,558	2.48%	
333.00	WATER WHEELS, TURBINES AND GENERATORS											
	LOWER BAKER	42,630,438	S1	- 75	-5%	44,761,960	10,070,815	34,691,145	34.60	1,002,634	2.35%	
	UPPER BAKER	13,128,271	S1	- 75	-8%	14,178,532	9,672,664	4,505,868	35.30	127,645	0.97%	
	SNOQUALMIE #1	38,815,523	S1	- 75	-2%	39,591,834	8,330,573	31,261,261	22.30	1,401,850	3.61%	
	SNOQUALMIE #2	35,271,583	S1	- 75	-2%	35,977,014	7,214,498	28,762,516	22.20	1,295,609	3.67%	
	Total Water Wheels, Turbines and Generators	129,845,814			-4%	134,509,340	35,288,550	99,220,790	25.92	3,827,738	2.95%	
334.00	ACCESSORY ELECTRIC EQUIPMENT											
	LOWER BAKER	15,578,198	R2	- 55	-3%	16,045,544	4,259,188	11,786,356	33.00	357,162	2.29%	

Depreciation Rate Development

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]		
		Original Cost	Iowa Curve		Net	Depreciable	Book	Future	Remaining	Total		
		6/30/2021	Type	AL	Salvage	Base	Reserve	Accruals	Life	Accrual	Rate	
	UPPER BAKER	2,722,092	R2	-	55	-4%	2,830,975	1,496,068	1,334,908	32.10	41,586	1.53%
	SNOQUALMIE #1	16,462,783	R2	-	55	-1%	16,627,411	3,879,151	12,748,260	21.90	582,112	3.54%
	SNOQUALMIE #2	11,127,909	R2	-	55	-1%	11,239,188	2,534,858	8,704,330	21.90	397,458	3.57%
	Total Accessory Electric Equipment	45,890,982				-2%	46,743,119	12,169,264	34,573,855	25.08	1,378,319	3.00%
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT											
	LOWER BAKER	8,012,780	S1	-	45	-3%	8,253,164	2,024,606	6,228,558	29.20	213,307	2.66%
	UPPER BAKER	2,078,637	S1	-	45	-4%	2,161,782	606,487	1,555,296	29.70	52,367	2.52%
	SNOQUALMIE #1	1,576,197	S1	-	45	-1%	1,591,959	386,558	1,205,401	21.00	57,400	3.64%
	SNOQUALMIE #2	1,602,686	S1	-	45	-1%	1,618,713	436,697	1,182,016	21.00	56,286	3.51%
	Total Miscellaneous Power Plant Equipment	13,270,300				-3%	13,625,618	3,454,347	10,171,271	26.81	379,360	2.86%
335.10	MISCELLANEOUS TOOLS											
	LOWER BAKER	1,356,862	R4	-	20	0%	1,356,862	757,634	599,229	13.60	44,061	3.25%
	UPPER BAKER	924,673	R4	-	20	0%	924,673	453,025	471,648	14.40	32,753	3.54%
	SNOQUALMIE #1	836,511	R4	-	20	0%	836,511	605,574	230,937	14.10	16,379	1.96%
	SNOQUALMIE #2	80,300	R4	-	20	0%	80,300	88,980	-8,679			
	Total Miscellaneous Tools	3,198,347				0%	3,198,347	1,905,212	1,293,135	13.88	93,193	2.91%
336.00	ROADS, RAILROADS AND BRIDGES											
	LOWER BAKER	1,588,316	S0.5	-	75	-1%	1,604,199	357,770	1,246,429	34.30	36,339	2.29%
	UPPER BAKER	2,648,182	S0.5	-	75	-1%	2,674,663	482,411	2,192,253	32.70	67,041	2.53%
	SNOQUALMIE #1	649,594	S0.5	-	75	0%	649,594	163,275	486,319	22.10	22,005	3.39%
	SNOQUALMIE #2	158,971	S0.5	-	75	0%	158,971	40,174	118,797	22.10	5,375	3.38%
	Total Roads, Railroads and Bridges	5,045,063				-1%	5,087,428	1,043,629	4,043,798	30.93	130,761	2.59%
	TOTAL HYDROELECTRIC PRODUCTION PLANT	727,206,025				-5%	765,298,868	230,031,338	535,267,530	27.09	19,761,539	2.72%
	OTHER PRODUCTION PLANT											
340.10	EASEMENTS	221,929	SQ	-		-5%	233,025	216,904	16,121	9.00	1,791	0.81%
341.00	STRUCTURES AND IMPROVEMENTS											
	ENCOGEN	9,568,294	R4	-	55	-5%	10,046,708	6,934,308	3,112,400	11.90	261,546	2.73%
	FREDERICKSON 1/EPCOR	5,774,387	R4	-	55	-5%	6,063,106	3,469,118	2,593,988	20.50	126,536	2.19%
	GOLDENDALE	34,330,869	R4	-	55	-5%	36,047,412	28,540,307	7,507,106	22.50	333,649	0.97%
	MINT FARM	11,453,403	R4	-	55	-5%	12,026,073	4,405,211	7,620,862	23.60	322,918	2.82%
	SUMAS	3,718,808	R4	-	55	-5%	3,904,748	2,590,876	1,313,872	12.00	109,489	2.94%
	CRYSTAL MOUNTAIN	811,210	R4	-	55	-5%	851,770	783,511	68,259	7.00	9,751	1.20%
	FREDONIA	5,675,497	R4	-	55	-5%	5,959,272	4,539,501	1,419,771	8.90	159,525	2.81%
	FREDERICKSON	3,110,828	R4	-	55	-5%	3,266,370	2,739,067	527,303	9.00	58,589	1.88%
	WHITEHORN 2-3	1,519,164	R4	-	55	-5%	1,595,122	693,731	901,390	16.90	53,337	3.51%
	FERNDAL	5,985,703	R4	-	55	-5%	6,284,988	4,678,748	1,606,240	13.00	123,557	2.06%
	Total Structures and Improvements	81,948,161				-5%	86,045,569	59,374,377	26,671,192	17.11	1,558,898	1.90%

Depreciation Rate Development

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	
		Original Cost	Iowa Curve		Net	Depreciable	Book	Future	Remaining	Total	
		6/30/2021	Type	AL	Salvage	Base	Reserve	Accruals	Life	Accrual	Rate
341.01	STRUCTURES AND IMPROVEMENTS - WIND										
	LOWER SNAKE RIVER	31,393,624	R4 - 55	-5%	32,963,306	11,159,075	21,804,230	15.90	1,371,335	4.37%	
	HOPKINS RIDGE	3,413,472	R4 - 55	-5%	3,584,146	969,824	2,614,321	9.00	290,480	8.51%	
	WILD HORSE	15,081,341	R4 - 55	-5%	15,835,408	6,344,406	9,491,001	10.00	949,100	6.29%	
	Total Structures and Improvements - Wind	49,888,437		-5%	52,382,859	18,473,306	33,909,553	12.99	2,610,916	5.23%	
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES										
	ENCOGEN	8,348,185	R3 - 45	-5%	8,765,594	7,196,705	1,568,889	11.40	137,622	1.65%	
	FREDERICKSON 1/EPCOR	1,804,663	R3 - 45	-5%	1,894,896	942,631	952,265	19.10	49,857	2.76%	
	GOLDENDALE	1,887,875	R3 - 45	-5%	1,982,269	1,582,607	399,662	21.20	18,852	1.00%	
	MINT FARM	1,577,945	R3 - 45	-5%	1,656,842	610,771	1,046,072	22.30	46,909	2.97%	
	SUMAS	3,889,943	R3 - 45	-5%	4,084,441	3,670,915	413,526	11.70	35,344	0.91%	
	CRYSTAL MOUNTAIN	476,309	R3 - 45	-5%	500,125	224,271	275,854	6.90	39,979	8.39%	
	FREDONIA	3,739,992	R3 - 45	-5%	3,926,991	3,033,383	893,608	8.20	108,977	2.91%	
	FREDERICKSON	3,702,107	R3 - 45	-5%	3,887,213	4,071,914	-184,701				
	WHITEHORN 2-3	134,195	R3 - 45	-5%	140,904	155,803	-14,898				
	FERNDAL	701,743	R3 - 45	-5%	736,830	301,007	435,823	12.90	33,785	4.81%	
	Total Fuel Holders, Producers and Accessories	26,262,957		-5%	27,576,105	21,790,006	5,786,099	12.28	471,324	1.79%	
344.00	GENERATORS										
	CRYSTAL MOUNTAIN	575,843	R2.5 - 60	-5%	604,635	498,170	106,465	6.90	15,430	2.68%	
	FREDONIA	132,727,794	R2.5 - 60	-5%	139,364,183	72,475,590	66,888,593	8.90	7,515,572	5.66%	
	FREDERICKSON	29,745,266	R2.5 - 60	-5%	31,232,530	25,072,139	6,160,391	8.80	700,044	2.35%	
	WHITEHORN 2-3	35,814,520	R2.5 - 60	-5%	37,605,246	28,760,071	8,845,175	16.70	529,651	1.48%	
	Total Generators	198,863,423		-5%	208,806,594	126,805,970	82,000,624	9.36	8,760,698	4.41%	
344.01	GENERATORS - WIND										
	LOWER SNAKE RIVER	584,893,925	R2.5 - 40	-5%	614,138,621	227,056,802	387,081,819	15.30	25,299,465	4.33%	
	HOPKINS RIDGE	153,948,465	R2.5 - 40	-5%	161,645,888	94,911,587	66,734,301	8.70	7,670,609	4.98%	
	WILD HORSE	372,431,396	R2.5 - 40	-5%	391,052,966	201,881,689	189,171,277	9.60	19,705,341	5.29%	
	Total Generators - Wind	1,111,273,786		-5%	1,166,837,475	523,850,077	642,987,398	12.21	52,675,416	4.74%	
344.20	GENERATORS - COMBINED CYCLE										
	ENCOGEN	76,049,183	L0.5 - 12	15%	64,641,805	59,802,616	4,839,190	4.90	987,590	1.30%	
	FREDERICKSON 1/EPCOR	23,593,820	L0.5 - 12	15%	20,054,747	684,415	19,370,332	5.90	3,283,107	13.92%	
	GOLDENDALE	84,159,829	L0.5 - 12	15%	71,535,855	34,233,568	37,302,286	6.70	5,567,505	6.62%	
	MINT FARM	38,398,705	L0.5 - 12	15%	32,638,899	-1,392,089	34,030,988	7.60	4,477,762	11.66%	
	SUMAS	27,271,842	L0.5 - 12	15%	23,181,066	13,429,753	9,751,313	6.40	1,523,643	5.59%	
	FERNDAL	49,333,644	L0.5 - 12	15%	41,933,597	22,589,859	19,343,738	7.10	2,724,470	5.52%	
	Total Generators - Combined Cycle	298,807,023		15%	253,985,969	129,348,121	124,637,848	6.71	18,564,077	6.21%	
345.00	ACCESSORY ELECTRIC EQUIPMENT										
	ENCOGEN	2,142,714	S1.5 - 50	-5%	2,249,850	1,783,499	466,351	11.40	40,908	1.91%	
	FREDERICKSON 1/EPCOR	296,767	S1.5 - 50	-5%	311,605	152,834	158,771	19.00	8,356	2.82%	
	GOLDENDALE	9,468,135	S1.5 - 50	-5%	9,941,542	7,960,733	1,980,809	21.00	94,324	1.00%	

Depreciation Rate Development

Account No.	Description	[1]	[2]		[3]	[4]	[5]	[6]	[7]	[8]	[9]
		Original Cost	Iowa Curve		Net	Depreciable	Book	Future	Remaining	Total	
		6/30/2021	Type	AL	Salvage	Base	Reserve	Accruals	Life	Accrual	Rate
	MINT FARM	3,116,823	S1.5	- 50	-5%	3,272,664	1,214,934	2,057,731	22.10	93,110	2.99%
	SUMAS	4,444,137	S1.5	- 50	-5%	4,666,344	3,942,039	724,304	11.70	61,906	1.39%
	CRYSTAL MOUNTAIN	427,409	S1.5	- 50	-5%	448,780	291,077	157,703	6.90	22,855	5.35%
	FREDONIA	8,348,530	S1.5	- 50	-5%	8,765,956	4,659,285	4,106,671	8.90	461,424	5.53%
	FREDERICKSON	2,741,656	S1.5	- 50	-5%	2,878,739	2,096,369	782,370	8.90	87,907	3.21%
	WHITEHORN 2-3	420,312	S1.5	- 50	-5%	441,328	302,100	139,228	16.60	8,387	2.00%
	FERNDALÉ	3,746,379	S1.5	- 50	-5%	3,933,698	2,736,840	1,196,858	12.80	93,505	2.50%
	Total Accessory Electric Equipment	35,152,863			-5%	36,910,506	25,139,710	11,770,796	12.10	972,683	2.77%
345.01	ACCESSORY ELECTRIC EQUIPMENT - WIND										
	LOWER SNAKE RIVER	69,319,467	S0.5	- 45	-5%	72,785,440	25,107,016	47,678,424	15.00	3,178,562	4.59%
	HOPKINS RIDGE	13,961,495	S0.5	- 45	-5%	14,659,569	7,734,781	6,924,788	8.60	805,208	5.77%
	WILD HORSE	36,882,060	S0.5	- 45	-5%	38,726,163	21,278,179	17,447,984	9.50	1,836,630	4.98%
	Total Accessory Electric Equipment - Wind	120,163,021			-5%	126,171,173	54,119,977	72,051,196	12.38	5,820,399	4.84%
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT										
	ENCOGEN	792,721	S1.5	- 45	-5%	832,357	294,445	537,912	11.50	46,775	5.90%
	GOLDENDALE	2,236,679	S1.5	- 45	-5%	2,348,513	1,800,184	548,329	20.60	26,618	1.19%
	MINT FARM	977,847	S1.5	- 45	-5%	1,026,739	315,217	711,522	21.80	32,639	3.34%
	SUMAS	2,315,038	S1.5	- 45	-5%	2,430,789	1,898,493	532,296	11.60	45,888	1.98%
	FREDONIA	353,338	S1.5	- 45	-5%	371,005	307,108	63,896	8.70	7,344	2.08%
	FREDERICKSON	156,088	S1.5	- 45	-5%	163,892	169,068	-5,176			
	WHITEHORN 2-3	46,462	S1.5	- 45	-5%	48,785	35,889	12,897	13.60	948	2.04%
	FERNDALÉ	665,876	S1.5	- 45	-5%	699,170	517,671	181,499	12.60	14,405	2.16%
	Total Miscellaneous Power Plant Equipment	7,544,048			-5%	7,921,251	5,338,076	2,583,175	14.79	174,616	2.31%
346.01	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND										
	LOWER SNAKE RIVER	2,820,159	R2.5	- 50	-5%	2,961,167	1,117,388	1,843,779	15.50	118,953	4.22%
	HOPKINS RIDGE	479,165	R2.5	- 50	-5%	503,123	245,235	257,888	8.90	28,976	6.05%
	WILD HORSE	734,215	R2.5	- 50	-5%	770,926	344,389	426,537	9.80	43,524	5.93%
	Total Miscellaneous Power Plant Equipment - Wind	4,033,539			-5%	4,235,216	1,707,012	2,528,204	13.21	191,454	4.75%
346.10	MISCELLANEOUS TOOLS										
	ENCOGEN	536,056	R4	- 20	0%	536,056	292,047	244,009	6.50	37,540	7.00%
	FREDERICKSON 1/EPCOR	57,975	R4	- 20	0%	57,975	28,336	29,640	11.10	2,670	4.61%
	GOLDENDALE	636,867	R4	- 20	0%	636,867	238,484	398,383	12.40	32,128	5.04%
	MINT FARM	691,156	R4	- 20	0%	691,156	290,318	400,837	13.50	29,692	4.30%
	SUMAS	420,104	R4	- 20	0%	420,104	170,085	250,020	10.00	25,002	5.95%
	CRYSTAL MOUNTAIN	10,249	R4	- 20	0%	10,249	10,138	111	5.80	19	0.19%
	FREDONIA	609,968	R4	- 20	0%	609,968	501,614	108,354	8.60	12,599	2.07%
	FREDERICKSON	410,988	R4	- 20	0%	410,988	245,863	165,125	7.60	21,727	5.29%
	WHITEHORN 2-3	347,331	R4	- 20	0%	347,331	226,319	121,011	13.10	9,238	2.66%
	FERNDALÉ	49,395	R4	- 20	0%	49,395	10,511	38,884	12.50	3,111	6.30%
	Total Miscellaneous Tools	3,770,089			0%	3,770,089	2,013,715	1,756,374	10.11	173,725	4.61%

Depreciation Rate Development

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	
		Original Cost	Iowa Curve		Net	Depreciable	Book	Future	Remaining	Total	
		6/30/2021	Type	AL	Salvage	Base	Reserve	Accruals	Life	Accrual	Rate
346.11	MISCELLANEOUS TOOLS - WIND										
	LOWER SNAKE RIVER	174,369	R4 - 20	0%	174,369	51,855	122,513	13.60	9,008	5.17%	
	HOPKINS RIDGE	381,208	R4 - 20	0%	381,208	233,329	147,879	7.70	19,205	5.04%	
	WILD HORSE	348,290	R4 - 20	0%	348,290	154,830	193,459	9.20	21,028	6.04%	
	Total Miscellaneous Tools - Wind	903,866		0%	903,866	440,014	463,852	9.42	49,242	5.45%	
348.00	ENERGY STORAGE EQUIPMENT	5,025,581	S3 - 20	0%	5,025,581	1,273,308	3,752,273	15.10	248,495	4.94%	
	TOTAL OTHER PRODUCTION PLANT	1,943,858,723		-2%	1,980,805,277	969,890,574	1,010,914,703	10.96	92,273,732	4.75%	
	TOTAL PRODUCTION PLANT	3,670,596,224		-5%	3,838,316,709	1,924,607,655	1,913,709,055	11.24	170,210,347	4.64%	
TRANSMISSION PLANT											
350.10	EASEMENTS	18,816,783	R4 - 75	0%	18,816,783	4,890,464	13,926,319	63.40	219,658	1.17%	
350.16	EASEMENTS - SUBTRANSMISSION	9,126,688	R4 - 75	0%	9,126,688	556,115	8,570,573	70.60	121,396	1.33%	
350.17	EASEMENTS - HVD RECLASS	20,438,120	R4 - 75	0%	20,438,120	9,835,618	10,602,501	46.90	226,066	1.11%	
350.99	EASEMENTS - GIF	168,765	R4 - 75	0%	168,765	47,703	121,062	59.90	2,021	1.20%	
352.00	STRUCTURES AND IMPROVEMENTS	6,231,394	R3 - 65	-5%	6,542,963	1,568,238	4,974,725	51.10	97,353	1.56%	
352.60	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	1,759,634	R3 - 65	-5%	1,847,616	350,941	1,496,675	58.90	25,410	1.44%	
352.70	STRUCTURES AND IMPROVEMENTS - HVD RECLASS	1,930,843	R3 - 65	-5%	2,027,385	953,285	1,074,100	33.30	32,255	1.67%	
352.90	STRUCTURES AND IMPROVEMENTS - GIF	1,956,304	R3 - 65	-5%	2,054,119	497,153	1,556,966	55.20	28,206	1.44%	
353.00	STATION EQUIPMENT	186,594,175	R1.5 - 44	-10%	205,253,593	59,566,784	145,686,808	32.50	4,482,671	2.40%	
353.60	STATION EQUIPMENT - SUBTRANSMISSION	198,099,632	R1.5 - 44	-10%	217,909,595	22,188,074	195,721,521	39.40	4,967,551	2.51%	
353.70	STATION EQUIPMENT - HVD RECLASS	181,454,064	R1.5 - 44	-10%	199,599,470	68,946,328	130,653,143	26.70	4,893,376	2.70%	
353.80	STATION EQUIPMENT - LIF	405,246	R1.5 - 44	-10%	445,771	238,914	206,857	21.20	9,757	2.41%	
353.90	STATION EQUIPMENT - GIF	128,797,320	R1.5 - 44	-10%	141,677,052	50,143,905	91,533,148	34.00	2,692,151	2.09%	
354.00	TOWERS AND FIXTURES	90,563,276	R4 - 75	-10%	99,619,604	49,353,541	50,266,063	49.10	1,023,749	1.13%	
354.70	TOWERS AND FIXTURES - HVD RECLASS	1,503,331	R4 - 75	-10%	1,653,664	1,009,201	644,463	47.60	13,539	0.90%	
354.90	TOWERS AND FIXTURES - GIF	44,822	R4 - 75	-10%	49,305	32,239	17,066	66.10	258	0.58%	
355.00	POLES AND FIXTURES	106,712,267	R1.5 - 48	-35%	144,061,561	41,422,887	102,638,674	40.20	2,553,201	2.39%	
355.60	POLES AND FIXTURES - SUBTRANSMISSION	141,114,982	R1.5 - 48	-35%	190,505,226	20,688,943	169,816,283	43.90	3,868,252	2.74%	
355.70	POLES AND FIXTURES - HVD RECLASS	168,713,517	R1.5 - 48	-35%	227,763,248	71,037,482	156,725,767	34.00	4,609,581	2.73%	
355.90	POLES AND FIXTURES - GIF	8,830,274	R1.5 - 48	-35%	11,920,870	3,397,169	8,523,701	38.50	221,395	2.51%	
356.00	OVERHEAD CONDUCTORS AND DEVICES	144,699,691	R2.5 - 65	-10%	159,169,660	79,256,676	79,912,983	46.90	1,703,902	1.18%	
356.60	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	46,552,602	R2.5 - 65	-10%	51,207,862	4,556,331	46,651,531	60.10	776,232	1.67%	
356.70	OVERHEAD CONDUCTORS AND DEVICES - HVD RECLASS	132,175,519	R2.5 - 65	-10%	145,393,071	79,574,644	65,818,427	44.70	1,472,448	1.11%	
356.90	OVERHEAD CONDUCTORS AND DEVICES - GIF	6,055,325	R2.5 - 65	-10%	6,660,858	2,032,378	4,628,479	53.80	86,031	1.42%	
357.70	UNDERGROUND CONDUIT - HVD RECLASS	700,575	R4 - 55	0%	700,575	457,854	242,721	14.70	16,512	2.36%	
357.90	UNDERGROUND CONDUIT - GIF	510,284	R4 - 55	0%	510,284	159,706	350,579	40.10	8,743	1.71%	
358.70	UNDERGROUND CONDUCTORS AND DEVICES - HVD RECLASS	2,932,873	R4 - 55	0%	2,932,873	2,718,373	214,501	17.70	12,119	0.41%	
358.90	UNDERGROUND CONDUCTORS AND DEVICES - GIF	34,023,857	R4 - 55	0%	34,023,857	11,627,481	22,396,376	44.30	505,562	1.49%	
359.00	ROADS AND TRAILS	1,729,934	R4 - 70	0%	1,729,934	501,183	1,228,751	55.40	22,180	1.28%	
359.70	ROADS AND TRAILS - HVD RECLASS	568,185	R4 - 70	0%	568,185	334,742	233,443	31.80	7,341	1.29%	
359.99	ROADS AND TRAILS - GIF	8,021	R4 - 70	0%	8,021	4,030	3,991	40.30	99	1.23%	
	TOTAL TRANSMISSION PLANT	1,643,218,305		-16%	1,904,386,578	587,948,383	1,316,438,196	37.94	34,699,015	2.11%	

Depreciation Rate Development

Account No.	Description	[1]	[2]		[3]	[4]	[5]	[6]	[7]	[8]		[9]
		Original Cost 6/30/2021	Iowa Curve Type AL		Net Salvage	Depreciable Base	Book Reserve	Future Accruals	Remaining Life	Accrual	Rate	Total
302.00	FRANCHISES AND CONSENTS	58,674,913					17076162.74					
303.00	MISCELLANEOUS INTANGIBLES	90,655,775					57731555					
310.00	LAND AND LAND RIGHTS	2,788,745										
317.00	ARO	252,964					95041.09					
317.10	ARO	46,629,968					19218186.37					
330.00	LAND AND LAND RIGHTS	11,274,070										
340.00	LAND AND LAND RIGHTS	15,794,832										
347.00	ARO	53,575,909					18062917					
350.00	LAND AND LAND RIGHTS	3,269,418					0.01					
350.60	LAND AND LAND RIGHTS	952,461										
350.70	LAND AND LAND RIGHTS	11,089,836										
350.90	LAND AND LAND RIGHTS	1,908										
359.90	ARO	1,600,637					469026.84					
360.00	LAND AND LAND RIGHTS	34,438,543					9.25					
370.00	METERS	120,194,688					16410660.47					
374.00	ARO	6,363,633					627470.28					
389.00	LAND AND LAND RIGHTS	5,100,521					6000.03					
390.10	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	184,776					184775.85					
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED		462,957,797					129,881,805					
TOTAL ELECTRIC PLANT		10,457,712,253			-16%	12,092,397,574	4,456,885,007	7,765,394,373	22.24	349,216,042	3.34%	

GAS PLANT

UNDERGROUND STORAGE PLANT

350.30	EASEMENTS	33,641	SQ -		0%	33,641	8,850	24,791	22.00	1,127	3.35%
351.10	STRUCTURES AND IMPROVEMENTS - WELLS	300,408	R4 - 55		-5%	315,429	197,024	118,405	17.20	6,884	2.29%
351.20	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATIONS	558,789	R4 - 55		-5%	586,729	257,544	329,185	19.90	16,542	2.96%
351.30	STRUCTURES AND IMPROVEMENTS - M&R EQUIPMENT	2,245	R4 - 55		-5%	2,357	1,888	469	11.70	40	1.79%
351.40	STRUCTURES AND IMPROVEMENTS - OTHER	232,605	S1.5 - 50		-5%	244,235	83,415	160,820	19.90	8,081	3.47%
352.00	WELLS	15,987,736	R4 - 60		-25%	19,984,670	7,239,454	12,745,216	20.50	621,718	3.89%
352.20	RESERVOIRS	1,757,701	R4 - 60		-5%	1,845,586	1,291,536	554,051	21.60	25,650	1.46%
352.30	NON-RECOVERABLE NATURAL GAS	4,185,431	SQ -		0%	4,185,431	2,460,341	1,725,089	22.00	78,413	1.87%
353.00	LINES	3,330,267	R4 - 55		-20%	3,996,320	2,025,588	1,970,732	20.90	94,293	2.83%
354.00	COMPRESSOR STATION EQUIPMENT	22,761,439	R3 - 45		-10%	25,037,583	9,165,671	15,871,912	20.30	781,868	3.44%
355.00	MEASURING AND REGULATING EQUIPMENT	1,336,294	L2 - 25		-5%	1,403,108	433,116	969,993	16.00	60,625	4.54%
356.00	PURIFICATION EQUIPMENT	2,821,446	R3 - 45		-5%	2,962,518	1,371,648	1,590,870	19.60	81,167	2.88%
357.00	OTHER EQUIPMENT	460,436	S0 - 25		0%	460,436	81,509	378,927	13.60	27,862	6.05%
TOTAL UNDERGROUND STORAGE PLANT		53,768,438			-14%	61,058,044	24,617,585	36,440,459	20.20	1,804,270	3.36%

OTHER STORAGE PLANT

Depreciation Rate Development

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	
		Original Cost	Iowa Curve		Net	Depreciable	Book	Future	Remaining	Total	
		6/30/2021	Type	AL	Salvage	Base	Reserve	Accruals	Life	Accrual	Rate
361.00	STRUCTURES AND IMPROVEMENTS	4,155,602	R3	- 50	-5%	4,363,382	1,982,497	2,380,885	21.30	111,779	2.69%
362.00	GAS HOLDERS	3,683,221	R3	- 50	-5%	3,867,382	1,931,136	1,936,246	21.40	90,479	2.46%
363.00	PURIFICATION EQUIPMENT	3,984,039	R2.5	- 40	-5%	4,183,241	2,249,286	1,933,955	19.30	100,205	2.52%
364.00	TRANSPORTATION EQUIPMENT	970,581	L3	- 25	-5%	1,019,110	701,490	317,620	9.50	33,434	3.44%
	TOTAL OTHER STORAGE PLANT	12,793,443			-5%	13,433,115	6,864,410	6,568,705	19.56	335,896	2.63%
DISTRIBUTION PLANT											
374.20	EASEMENTS	5,872,628	R4	- 70	0%	5,872,628	582,918	5,289,710	62.80	84,231	1.43%
374.30	EASEMENTS - FROM TRANSMISSION	7,998,816	R4	- 70	0%	7,998,816	2,333,906	5,664,909	54.20	104,519	1.31%
375.00	STRUCTURES AND IMPROVEMENTS	20,911,479	R3	- 50	-5%	21,957,053	5,238,373	16,718,680	37.60	444,646	2.13%
376.20	MAINS - PLASTIC	1,650,292,823	R2.5	- 67	-50%	2,475,439,234	525,273,759	1,950,165,475	55.32	35,252,449	2.14%
376.40	MAINS - WRAPPED STEEL	641,370,545	R1.5	- 68	-50%	962,055,818	299,864,296	662,191,521	53.47	12,384,356	1.93%
376.50	MAINS - CATHODIC PROTECTION	40,620,887	SQ	- 30	0%	40,620,887	16,402,097	24,218,790	16.10	1,504,273	3.70%
378.00	MEASURING AND REGULATING STATION EQUIPMENT	137,650,880	R2	- 43	-50%	206,476,320	54,972,667	151,503,653	32.00	4,734,489	3.44%
380.10	SERVICES - CATHODIC PROTECTION	22,541,763	SQ	- 30	0%	22,541,763	9,559,233	12,982,530	16.00	811,408	3.60%
380.20	SERVICES - PLASTIC	1,301,449,909	R2	- 54	-100%	2,602,899,818	608,600,489	1,994,299,330	42.64	46,770,622	3.59%
380.30	SERVICES - WRAPPED STEEL	39,871,195	R2.5	- 50	-100%	79,742,389	26,199,955	53,542,434	16.70	3,206,134	8.04%
381.00	METERS	94,364,570	R2	- 42	-30%	122,673,940	29,313,303	93,360,638	28.30	3,298,962	3.50%
381.20	METER MODULES - AMI	50,561,415	S2.5	- 20	-5%	53,089,486	3,506,499	49,582,987	18.60	2,665,752	5.27%
382.00	METER INSTALLATIONS	200,933,504	S1.5	- 47	-30%	261,213,555	61,037,891	200,175,664	34.30	5,836,025	2.90%
382.20	METER MODULE INSTALLATIONS - AMI	16,989,455	S2.5	- 20	-5%	17,838,927	143,205	17,695,723	18.30	966,979	5.69%
383.00	HOUSE REGULATORS	19,923,870	R3	- 50	-5%	20,920,063	7,459,684	13,460,379	34.40	391,290	1.96%
384.00	HOUSE REGULATOR INSTALLATIONS	83,425,040	R3	- 50	-5%	87,596,292	33,190,964	54,405,327	33.90	1,604,877	1.92%
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	51,182,421	R0.5	- 25	-10%	56,300,663	11,570,968	44,729,695	17.10	2,615,772	5.11%
387.00	OTHER EQUIPMENT	5,455,772	L1	- 12	0%	5,455,772	1,809,058	3,646,714	6.60	552,532	10.13%
	TOTAL DISTRIBUTION PLANT	4,391,416,969			-61%	7,050,693,423	1,697,059,265	5,353,634,158	43.44	123,229,316	2.81%
GENERAL PLANT											
390.00	STRUCTURES AND IMPROVEMENTS	18,903,659	R2	- 45	-5%	19,848,842	5,771,917	14,076,926	31.70	444,236	2.35%
391.10	OFFICE FURNITURE AND EQUIPMENT	3,141,752	SQ	- 20	0%	3,141,752	1,378,993	1,762,759	11.00	157,088	5.00%
391.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	1,910,494	SQ	- 5	0%	1,910,494	946,990	963,503	3.10	382,099	20.00%
392.00	TRANSPORTATION EQUIPMENT	3,694,493	L3	- 12	10%	3,325,044	2,482,514	842,530	4.90	173,272	4.69%
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	7,110,166	SQ	- 20	0%	7,110,166	1,166,687	5,943,479	7.10	355,508	5.00%
395.00	LABORATORY EQUIPMENT	2,750,795	SQ	- 20	0%	2,750,795	945,545	1,805,250	4.30	137,540	5.00%
396.00	POWER OPERATED EQUIPMENT	16,711	L3	- 14	10%	15,040	-10,872	25,912	13.00	1,994	11.93%
397.00	COMMUNICATION EQUIPMENT	3,121,455	SQ	- 15	0%	3,121,455	752,447	2,369,008	8.30	208,097	6.67%
398.00	MISCELLANEOUS EQUIPMENT	155,624	SQ	- 15	0%	155,624	87,391	68,233	4.80	10,375	6.67%
	TOTAL GENERAL PLANT	40,805,151			-1%	41,379,213	13,521,613	27,857,600	14.90	1,870,208	4.58%
	TOTAL DEPRECIABLE GAS PLANT	4,498,784,001			-59%	7,166,563,796	1,742,062,873	5,424,500,923	42.63	127,239,691	2.83%

Depreciation Rate Development

Account No.	Description	[1]	[2]		[3]	[4]	[5]	[6]	[7]	[8]		[9]
		Original Cost 6/30/2021	Iowa Curve Type AL		Net Salvage	Depreciable Base	Book Reserve	Future Accruals	Remaining Life	Accrual	Rate	
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED												
301.00	STRUCTURES AND IMPROVEMENTS	158,692										
302.00	FRANCHISES AND CONSENTS	665,548					260837.29					
303.00	MISCELLANEOUS INTANGIBLE PLANT	53,176,106					23642341.02					
304.00	LAND AND LAND RIGHTS	2,043										
350.00	LAND AND LAND RIGHTS	1,342,896										
350.20	RIGHT OF WAY	3,437					522.61					
360.00	LAND AND LAND RIGHTS	1,704,569										
364.90	ARO	3,237,250										
374.00	LAND AND LAND RIGHTS	9,300,166										
374.10	LAND AND LAND RIGHTS	340,661										
381.30	METER MODULES	26,765,519					2994490.5					
382.30	METER MODULE INSTALLATIONS	16,124,366					-164680.03					
386.00	WATER HEATERS AND CONVERSION BURNERS	1,414,230					446066.03					
388.00	ARO	10,569,067					1298159.16					
389.00	LAND AND LAND RIGHTS	121,045										
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED		124,925,594					28,477,737					
TOTAL GAS PLANT		4,623,709,594			-55%	7,166,563,796	1,770,540,610	5,424,500,923	42.63	127,239,691	2.75%	
COMMON PLANT												
GENERAL PLANT												
389.10	LAND AND LAND RIGHTS - EASEMENTS	14,082,568	R4	- 60	0%	14,082,568	2,790,993	11,291,575	49.00	230,440	1.64%	
390.00	STRUCTURES AND IMPROVEMENTS											
	EAST SIDE TELECOMMUNICATION OFFICE	26,511,758	S1.5	- 75	-5%	27,837,346	15,930,083	11,907,263	16.60	717,305	2.71%	
	FACTORIA	18,065,002	S1.5	- 75	-5%	18,968,252	8,452,624	10,515,628	35.70	294,555	1.63%	
	BELLEVUE	2,617,565	S1.5	- 75	-5%	2,748,443	73,728	2,674,715	7.00	382,102	14.60%	
	OTHER STRUCTURES	116,482,493	R3	- 55	-5%	122,306,617	30,049,283	92,257,334	47.80	1,930,070	1.66%	
	Total Structures and Improvements	163,676,817			-5%	171,860,658	54,505,717	117,354,941	35.30	3,324,032	2.03%	
391.10	OFFICE FURNITURE AND EQUIPMENT	27,243,810	SQ	- 20	0%	27,243,810	6,423,862	20,819,948	7.30	1,362,191	5.00%	
391.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	88,041,836	SQ	- 5	0%	88,041,836	49,068,011	38,973,825	1.60	17,608,367	20.00%	
392.00	TRANSPORTATION EQUIPMENT	2,387,965	L3	- 12	10%	2,149,168	670,370	1,478,798	5.90	251,692	10.54%	
393.00	STORES EQUIPMENT	92,576	SQ	- 20	0%	92,576	44,555	48,020	6.40	4,629	5.00%	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	1,511,886	SQ	- 20	0%	1,511,886	1,191,128	320,758	14.30	75,594	5.00%	
396.00	POWER OPERATED EQUIPMENT	719,016	L3	- 14	10%	647,115	669,987	-22,873				
397.00	COMMUNICATION EQUIPMENT	76,760,902	SQ	- 15	0%	76,760,902	27,060,212	49,700,690	7.30	5,117,393	6.67%	
398.00	MISCELLANEOUS EQUIPMENT	665,742	SQ	- 15	0%	665,742	-142,334	808,076				

Depreciation Rate Development

Account No.	Description	[1]	[2]		[3]	[4]	[5]	[6]	[7]	[8]	[9]
		Original Cost 6/30/2021	Iowa Curve Type AL		Net Salvage	Depreciable Base	Book Reserve	Future Accruals	Remaining Life	Total Accrual Rate	
	TOTAL GENERAL PLANT	375,183,118			-2%	383,056,261	142,282,503	240,773,758	8.61	27,974,338	7.46%
	TOTAL DEPRECIABLE COMMON PLANT	375,183,118			-2%	383,056,261	142,282,503	240,773,758	8.61	27,974,338	7.46%
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED											
302.00	FRANCHISES AND CONSENTS	467,168					130,014				
303.00	MISCELLANEOUS INTANGIBLE PLANT	558,673,481					295,893,466				
389.00	LAND AND LAND RIGHTS	39,400,760									
390.10	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	37,674,093					36,057,354				
397.40	COMMUNICATION EQUIPMENT - AMI NETWORK	18,998,551					3,260,153				
399.00	ARO GENERAL PLANT	524,934					132,806				
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED	655,738,987					335,473,792				
	TOTAL COMMON PLANT	1,030,922,106			63%	383,056,261	477,756,295	240,773,758	8.61	27,974,338	2.71%
	TOTAL DEPRECIABLE PLANT STUDIED	14,868,721,574			-32%	19,642,017,631	6,211,348,577	13,430,669,054	26.63	504,430,071	3.39%
	TOTAL PLANT	16,112,343,952			-22%	19,642,017,631	6,705,181,911	13,430,669,054	26.63	504,430,071	3.13%

[1] Company depreciation study

[2] Average life and Iowa curve shape developed through actuarial analysis and professional judgment

[3] Net salvage estimates developed through statistical analysis and professional judgment

[4] = [1] * (1 - [3])

[5] From depreciation study

[6] = [4] - [5]

[7] Composite remaining life based on Iowa curve in [2]; see remaining life exhibit for detailed calculations

[8] = [6] / [7]

[9] = [8] / [1]