

1  
2 Kelly O. Norwood  
3 Vice President State and Federal Regulation  
4 1411 E. Mission Avenue  
5 P. O. Box 3727  
6 Spokane, Washington 99220  
7 Phone: (509) 495-4267, Fax: (509) 495-8058  
8  
9

10 BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION  
11

12 IN THE MATTER OF THE PETITION OF AVISTA )  
13 CORPORATION FOR AN ACCOUNTING ORDER ) DOCKET NO. UE-\_\_  
14 REGARDING TREATMENT OF CERTAIN ASSET ) DOCKET NO. UG-\_\_  
15 REQUIREMENT OBLIGATIONS RESULTING )  
16 FROM IMPLEMENTATION OF SFAS 143 ) PETITION OF AVISTA CORP.  
17  
18

19 **I. INTRODUCTION**

20 Avista Corporation doing business as Avista Utilities (hereinafter Avista or Company), at  
21 1411 East Mission Avenue, Spokane, Washington, and pursuant to WAC 480-07-370, hereby  
22 requests that the Commission issue an accounting order authorizing the Company to (1) record, as a  
23 regulatory asset or a regulatory liability, the cumulative financial statement impact resulting from the  
24 Company's implementation of Statement of Financial Accounting Standards (SFAS) 143; and (2)  
25 record on an ongoing basis, as a regulatory asset or a regulatory liability, an amount equal to the  
26 difference between the annual SFAS 143 accretion and depreciation expense and the annual  
27 depreciation expense based on Commission-approved depreciation rates.

28 In support of this Petition, Avista states that, the Company is a natural gas and electrical  
29 company and is subject to the jurisdiction of the Washington Commission with regard to its rates,  
30 service and accounting practices. This Petition is filed pursuant to WAC 480-07-370, which

1 authorizes the Commission to prescribe the accounting to be used by public utilities subject to its  
2 jurisdiction.

3 Communications in reference to this Petition should be addressed to:

4 Kelly O. Norwood  
5 Vice President State and Federal Regulation  
6 Avista Corporation  
7 1411 E. Mission Avenue  
8 Spokane, Washington 99220  
9 Phone: (509) 495-4267  
10 Fax: (509) 495-8058  
11

## 12 II. BACKGROUND

13 Under the accounting method currently used by the Company for both financial reporting and  
14 ratemaking purposes, the cost of removing a tangible long-lived asset at retirement is included in the  
15 calculation of depreciation rates as negative salvage and is recovered over the useful life of the asset.

16 Under this method, the accrued removal cost is included in Account 108, Accumulated Depreciation.

17 In June 2001, the Financial Accounting Standards Board (FASB) issued SFAS 143,  
18 *Accounting for Asset Retirement Obligations*, effective for fiscal years after June 15, 2002. Under  
19 SFAS 143, entities are required to recognize and account for certain asset retirement obligations in a  
20 manner different from the way that Avista and other public utilities have previously recognized and  
21 accounted for such costs. Specifically, if a legally enforceable asset retirement obligation (ARO), as  
22 defined by SFAS 143, is deemed to exist, an entity must measure and record the liability for the  
23 ARO on its books. The liability must be recorded at fair market value in the period during which the  
24 liability is incurred. SFAS 143 defines “fair market value” as the amount that the entity would be  
25 required to pay in an active market to settle the ARO. SFAS 143 also provides that, if market prices

1 are not available, estimates of fair value can be calculated by discounting the estimated cash flows  
2 associated with the ARO to their present value at the date the liability is to be recorded.

3 Under SFAS 143, at the time the liability is recorded, a corresponding ARO asset is also  
4 recorded on the entity's books as part of the cost of the associated tangible asset. The ARO asset is  
5 then depreciated over the life of the associated tangible asset. In addition, accretion is added to the  
6 ARO liability annually to account for the time value of money, so that at the time of retirement, the  
7 recorded ARO liability will be sufficient to meet the legal obligation. Entities are also required to  
8 recognize the cumulative effect of the implementation of SFAS 143 on their financial statements.

9 SFAS 143 recognizes that differences may exist between its requirements and the treatment  
10 of ARO costs for regulatory purposes and provides that a regulated entity subject to SFAS 71,  
11 *Accounting for the Effects of Certain Types of Regulation*, can recognize any differences between the  
12 two approaches as a regulatory asset or a regulatory liability, subject to the requirements of SFAS 71.

13 Avista is required to implement SFAS 143 in order to comply with Generally Accepted  
14 Accounting Principles. Due to the lack of an active market for determining AROs, the Company will  
15 use the expected present value method to account for its ARO liabilities and offsetting assets.

16 After a thorough review, Avista has determined that it will be required to record AROs under  
17 SFAS 143 for certain assets. Under the proposed accounting treatment, the resulting transactions  
18 will have no impact for ratemaking purposes.

19 In addition to the cumulative ARO entries that will be recorded December 31, 2005, SFAS  
20 143 accounting will require three annual entries. One entry will be required to record the annual  
21 increase in the ARO liability from the accretion of interest and another will be necessary to record  
22 the annual depreciation of the associated ARO asset on a straight-line basis over its remaining life.

1 The third entry will adjust the accumulated removal costs included in accumulated depreciation to  
2 the current amount. Since the Company will continue to use the Commission-approved depreciation  
3 rates to determine annual asset retirement costs for ratemaking purposes, these new accounting  
4 entries will not change the level of costs included in rates.

5 Nothing in this Petition is intended to request any approval regarding future ratemaking  
6 treatment. However, consistent with past rate proceedings, the Company will continue to seek  
7 recovery of prudently incurred removal costs, not previously recovered through depreciation  
8 expense, in future rate case proceedings.

9 In order to comply with the requirements of SFAS 143 and maintain revenue neutrality with  
10 respect to these costs as they relate to regulatory accounting, Avista seeks Commission approval to  
11 record the effect of the annual SFAS 143 accretion and depreciation expense as an adjustment to the  
12 regulatory asset and the net change in accumulated removal costs as an adjustment to the related  
13 regulatory liability.

### 14 **III. SUMMARY**

15 WHEREFORE, Avista respectfully requests that the Commission issue an order approving  
16 the Company's requested accounting treatment as follows:

17 1. Authorizing Avista to record, as a regulatory asset or a regulatory liability, the cumulative  
18 financial statement impact resulting from the Company's implementation of SFAS 143.

19 2. Authorizing Avista to record, on an ongoing basis, as a regulatory asset or regulatory  
20 liability, an amount equal to the difference between the annual SFAS 143 accretion and depreciation  
21 expense and the annual depreciation expense based on Commission-approved depreciation rates.

1           3. Confirming that asset removal costs, in the form of negative net salvage, are currently  
2 accrued through annual depreciation expense, which is recoverable in rates; that these costs are based  
3 on estimates of the final removal cost; and that such costs are trued-up for ratemaking purposes at the  
4 time the related assets are retired and the actual removal costs are determined.

5           The accounting entries that result from the implementation of SFAS 143 will be recorded on  
6 the Company's books as of December 31, 2005. Avista hereby requests that the Commission grant  
7 the requested accounting treatment by January 15, 2006, in order to facilitate the closing of the  
8 Company's 2005 financial statements in accordance with this request.

9                     Dated at Spokane, Washington this 29th day of November 2005.

11                                     AVISTA CORPORATION

12   *Kelly Norwood*

13                                     BY \_\_\_\_\_

14                                     Kelly O. Norwood

15                                     Vice President, State and Federal Regulation  
16

AVISTA CORPORATION  
ASSET RETIREMENT OBLIGATIONS  
WORK PAPERS  
Summary of Assets and  
Liabilities to be Recorded

Avista Corporation  
 FAS 143 Implementation

	CS2	COLSTRIP	OFFICE BUILDING	TRANSFORMERS	TOTAL
Asset Retirement Cost	351,681	134,589	351,680	129,707	967,657
Cumulative Effect/Regulatory Asset	87,655	373,017	1,604,988	675,294	2,740,954
Asset Retirement Obligation	(420,401)	(442,357)	(1,651,731)	(728,235)	(3,242,724)
Accumulated Depreciation	(18,935)	(65,249)	(304,937)	(76,766)	(465,887)
	-	-	-	-	-

Amounts shown are initial calculations and are subject to change prior to preparation of the 12/31/2005 FAS 143 journal entries.

Avista Corporation  
 FAS 143 Implementation

Transition entries to record as of 12/31/2005	FERC Account Description	FERC Account	Dr.	Cr.
To record the liabilities for asset retirement obligations with offsetting increase to carrying amount of related assets.	ARO Assets ARO Liabilities	101 230	967,657	967,657
To record the accretion of interest on asset retirement obligation liabilities through 12/31/05.	Cumulative Effect adjustment ARO Liabilities	Regulatory Asset 230	2,275,068	2,275,068
To record the depreciation on asset retirement obligation assets through 12/31/05.	Cumulative Effect adjustment Accum Deprec - ARO assets	Regulatory Asset 108	465,887	465,887
To record cumulative effect of implementation of FAS 143 as regulatory assets.	Regulatory Assets Cumulative Effect adjustment	182 Regulatory Asset	2,740,955	2,740,955
Net effect of above entries	ARO Assets Accum Deprec - ARO assets Regulatory Assets ARO Liabilities	101 108 182 230	967,657 2,740,955	465,887 3,242,725

Amounts shown are initial calculations and are subject to change prior to preparation of the 12/31/2005 FAS 143 journal entries.

Avista Corporation  
 FAS 143 Implementation  
 ACCRETION OF INTEREST

YEAR	CS2	COLSTRIP	OFFICE BUILDING	TRANSFORMERS	TOTAL
1977				7,951.06	
1978				8,438.46	
1979				8,955.74	
1980			21,557.95	9,504.73	
1981			22,879.46	10,087.37	
1982			24,281.97	10,705.72	
1983			25,770.45	11,361.98	
1984			27,350.18	12,058.47	
1985			29,026.75	12,797.66	
1986		8,250.33	30,806.09	13,582.15	
1987		8,756.08	32,694.50	14,414.74	
1988		9,292.83	34,698.67	15,298.36	
1989		9,862.48	36,825.70	16,236.15	
1990		10,467.05	39,083.12	17,231.43	
1991		11,108.68	41,478.91	18,287.71	
1992		11,789.64	44,021.57	19,408.75	
1993		12,512.34	46,720.09	20,598.51	
1994		13,279.35	49,584.03	21,861.19	
1995		14,093.37	52,623.53	23,201.29	
1996		14,957.30	55,849.36	24,623.52	
1997		15,874.18	59,272.92	26,132.95	
1998		16,847.27	62,906.35	27,734.90	
1999		17,880.00	66,762.51	29,435.05	
2000		18,976.05	70,855.05	31,239.41	
2001		20,139.28	75,198.47	33,154.39	
2002		21,373.82	79,808.14	35,186.75	
2003	21,558.08	22,684.03	84,700.37	37,343.70	
2004	22,879.59	24,074.56	89,892.51	39,632.87	
2005	24,282.11	25,550.33	95,402.92	42,062.37	
Cumulative Effect of Accretion	68,719.79	307,768.95	1,300,051.59	598,527.38	2,275,067.71

Avista Corporation  
 FAS 143 Implementation

Year 2006 Accretion, Depreciation, and Settlement Entries	FERC Account Description	FERC Account	Dr.	Cr.
To record 2006 accretion on asset retirement obligations.	Regulatory Asset (Accretion expense)	182	198,778	
	ARO Liabilities	230		198,778
To record 2006 depreciation on ARO assets.	Regulatory Asset (Depreciation expense)	182	23,949	
	Accumulated Depreciation - ARO Assets	108		23,949
To record adjustments to the ARO Liability and Regulatory Asset for the cash settlement of the liability.	ARO Liabilities	230	91,716	
	Regulatory Asset	182		91,716

Amounts shown are initial calculations and are subject to change prior to preparation of the 12/31/2005 FAS 143 journal entries.

AVISTA CORPORATION  
ASSET RETIREMENT OBLIGATIONS

WORK PAPERS

CS2

**CS2 ARO**

Lease dated August 9, 1993  
 Term of lease is for 50 years. (2043)  
 Renewal options: 5 successive terms of 10 years each. (2093)  
 PGE is estimating probable life on: 25% at 50 yrs  
 75% at 100 yrs  
 Since PGE is operator, Avista will use same estimated life.

CPI	3.74%	3.74%
Credit adjusted risk free rate	6.13%	6.13%
Cost	2,000,000.00	2,000,000.00
2006	2,074,800.00	2,074,800.00
2007	2,152,397.52	2,152,397.52
2008	2,232,897.19	2,232,897.19
2009	2,316,407.54	2,316,407.54
2010	2,403,041.18	2,403,041.18
2011	2,492,914.92	2,492,914.92
2012	2,586,149.94	2,586,149.94
2013	2,682,871.95	2,682,871.95
2014	2,783,211.36	2,783,211.36
2015	2,887,303.47	2,887,303.47
2016	2,995,288.62	2,995,288.62
2017	3,107,312.41	3,107,312.41
2018	3,223,525.89	3,223,525.89
2019	3,344,085.76	3,344,085.76
2020	3,469,154.57	3,469,154.57
2021	3,598,900.95	3,598,900.95
2022	3,733,499.85	3,733,499.85
2023	3,873,132.74	3,873,132.74
2024	4,017,987.91	4,017,987.91
2025	4,168,260.65	4,168,260.65
2026	4,324,153.60	4,324,153.60
2027	4,485,876.95	4,485,876.95
2028	4,653,648.74	4,653,648.74
2029	4,827,695.21	4,827,695.21
2030	5,008,251.01	5,008,251.01
2031	5,195,559.60	5,195,559.60
2032	5,389,873.52	5,389,873.52
2033	5,591,454.79	5,591,454.79
2034	5,800,575.20	5,800,575.20
2035	6,017,516.72	6,017,516.72
2036	6,242,571.84	6,242,571.84

2037	6,476,044.03	6,476,044.03
2038	6,718,248.07	6,718,248.07
2039	6,969,510.55	6,969,510.55
2040	7,230,170.25	7,230,170.25
2041	7,500,578.61	7,500,578.61
2042	7,781,100.26	7,781,100.26
2043	8,072,113.40	8,072,113.40
2044	8,374,010.45	8,374,010.45
2045	8,687,198.44	8,687,198.44
2046	9,012,099.66	9,012,099.66
2047	9,349,152.19	9,349,152.19
2048	9,698,810.48	9,698,810.48
2049	10,061,545.99	10,061,545.99
2050	10,437,847.81	10,437,847.81
2051	10,828,223.32	10,828,223.32
2052	11,233,198.87	11,233,198.87
2053	11,653,320.51	11,653,320.51
2054	12,089,154.69	12,089,154.69
2055	12,541,289.08	12,541,289.08
2056	13,010,333.29	13,010,333.29
2057	13,496,919.76	13,496,919.76
2058	14,001,704.55	14,001,704.55
2059	14,525,368.31	14,525,368.31
2060	15,068,617.08	15,068,617.08
2061	15,632,183.36	15,632,183.36
2062	16,216,827.02	16,216,827.02
2063	16,823,336.35	16,823,336.35
2064	17,452,529.13	17,452,529.13
2065	18,105,253.72	18,105,253.72
2066	18,782,390.20	18,782,390.20
2067	19,484,851.60	19,484,851.60
2068	20,213,585.05	20,213,585.05
2069	20,969,573.13	20,969,573.13
2070	21,753,835.16	21,753,835.16
2071	22,567,428.60	22,567,428.60
2072	23,411,450.43	23,411,450.43
2073	24,287,038.67	24,287,038.67
2074	25,195,373.92	25,195,373.92
2075	26,137,680.91	26,137,680.91
2076	27,115,230.17	27,115,230.17
2077	28,129,339.78	28,129,339.78
2078	29,181,377.09	29,181,377.09
2079	30,272,760.59	30,272,760.59
2080	31,404,961.84	31,404,961.84
2081	32,579,507.41	32,579,507.41
2082	33,797,980.99	33,797,980.99

2083 35,062,025.48  
 2084 36,373,345.23  
 2085 37,733,708.34  
 2086 39,144,949.03  
 2087 40,608,970.12  
 2088 42,127,745.61  
 2089 43,703,323.29  
 2090 45,337,827.58  
 2091 47,033,462.34  
 2092 48,792,513.83  
 2093 50,617,353.84

PV (2005) \$269,488.96 \$873,138.74  
 PV (2003) \$225,437.67 \$730,413.46

	PV	Accretion	balance	Beginning AD	CY Dep Expense	Ending AD	Asset	NBV
2003	\$225,437.67		13,819.33	(\$2,477.34)	(\$2,477.34)	(\$2,477.34)	\$225,437.67	\$222,960.34
2004	\$239,257.00		14,666.45	(\$4,954.67)	(\$2,477.34)	(\$4,954.67)	\$225,437.67	\$220,483.00
2005	\$253,923.46		15,565.51	(\$7,432.01)	(\$2,477.34)	(\$7,432.01)	\$225,437.67	\$218,005.66
2006	\$269,488.96		16,519.67	(\$9,909.35)	(\$2,477.34)	(\$9,909.35)	\$225,437.67	\$215,528.32
2007	\$286,008.64		17,532.33	(\$12,386.69)	(\$2,477.34)	(\$12,386.69)	\$225,437.67	\$213,050.99
2008	\$303,540.97		18,607.06	(\$14,864.02)	(\$2,477.34)	(\$14,864.02)	\$225,437.67	\$210,573.65
2009	\$322,148.03		19,747.67	(\$17,341.36)	(\$2,477.34)	(\$17,341.36)	\$225,437.67	\$208,096.31
2010	\$341,895.70		20,958.21	(\$19,818.70)	(\$2,477.34)	(\$19,818.70)	\$225,437.67	\$205,618.98
2011	\$362,853.91		22,242.94	(\$22,296.03)	(\$2,477.34)	(\$22,296.03)	\$225,437.67	\$203,141.64
2012	\$385,096.85		23,606.44	(\$24,773.37)	(\$2,477.34)	(\$24,773.37)	\$225,437.67	\$200,664.30
2013	\$408,703.29		25,053.51	(\$27,250.71)	(\$2,477.34)	(\$27,250.71)	\$225,437.67	\$198,186.97
2014	\$433,756.80		26,589.29	(\$29,728.04)	(\$2,477.34)	(\$29,728.04)	\$225,437.67	\$195,709.63
2015	\$460,346.09		28,219.22	(\$32,205.38)	(\$2,477.34)	(\$32,205.38)	\$225,437.67	\$193,232.29
2016	\$488,565.31		29,949.05	(\$34,682.72)	(\$2,477.34)	(\$34,682.72)	\$225,437.67	\$190,754.95
2017	\$518,514.36		31,784.93	(\$37,160.06)	(\$2,477.34)	(\$37,160.06)	\$225,437.67	\$188,277.62
2018	\$550,299.29		33,733.35	(\$39,637.39)	(\$2,477.34)	(\$39,637.39)	\$225,437.67	\$185,800.28
2019	\$584,032.64		35,801.20	(\$42,114.73)	(\$2,477.34)	(\$42,114.73)	\$225,437.67	\$183,322.94
2020	\$619,833.84		37,995.81	(\$44,592.07)	(\$2,477.34)	(\$44,592.07)	\$225,437.67	\$180,845.61
2021	\$657,829.66		40,324.96	(\$47,069.40)	(\$2,477.34)	(\$47,069.40)	\$225,437.67	\$178,368.27
2022	\$698,154.61		42,796.88	(\$49,546.74)	(\$2,477.34)	(\$49,546.74)	\$225,437.67	\$175,890.93
2023	\$740,951.49		45,420.33	(\$52,024.08)	(\$2,477.34)	(\$52,024.08)	\$225,437.67	\$173,413.59
2024	\$786,371.82		48,204.59	(\$54,501.42)	(\$2,477.34)	(\$54,501.42)	\$225,437.67	\$170,936.26
2025	\$834,576.41		51,159.53	(\$56,978.75)	(\$2,477.34)	(\$56,978.75)	\$225,437.67	\$168,458.92
2026	\$885,735.95		54,295.61	(\$59,456.09)	(\$2,477.34)	(\$59,456.09)	\$225,437.67	\$165,981.58
2027	\$940,031.56		57,623.93	(\$61,933.43)	(\$2,477.34)	(\$61,933.43)	\$225,437.67	\$163,504.25
2028	\$997,655.49		61,156.28	(\$64,410.76)	(\$2,477.34)	(\$64,410.76)	\$225,437.67	\$161,026.91
2029	\$1,058,811.78		64,905.16	(\$66,888.10)	(\$2,477.34)	(\$66,888.10)	\$225,437.67	\$158,549.57
2030	\$1,123,716.94		68,883.85	(\$69,365.44)	(\$2,477.34)	(\$69,365.44)	\$225,437.67	\$156,072.24

2031	\$1,192,600.79	73,106.43	\$1,265,707.21	(\$69,365.44)	(\$2,477.34)	(\$71,842.77)	\$225,437.67	\$153,594.90
2032	\$1,265,707.21	77,587.85	\$1,343,295.07	(\$71,842.77)	(\$2,477.34)	(\$74,320.11)	\$225,437.67	\$151,117.56
2033	\$1,343,295.07	82,343.99	\$1,425,639.05	(\$74,320.11)	(\$2,477.34)	(\$76,797.45)	\$225,437.67	\$148,640.22
2034	\$1,425,639.05	87,391.67	\$1,513,030.73	(\$76,797.45)	(\$2,477.34)	(\$79,274.79)	\$225,437.67	\$146,162.89
2035	\$1,513,030.73	92,748.78	\$1,605,779.51	(\$79,274.79)	(\$2,477.34)	(\$81,752.12)	\$225,437.67	\$143,685.55
2036	\$1,605,779.51	98,434.28	\$1,704,213.79	(\$81,752.12)	(\$2,477.34)	(\$84,229.46)	\$225,437.67	\$141,208.21
2037	\$1,704,213.79	104,468.31	\$1,808,682.10	(\$84,229.46)	(\$2,477.34)	(\$86,706.80)	\$225,437.67	\$138,730.88
2038	\$1,808,682.10	110,872.21	\$1,919,554.31	(\$86,706.80)	(\$2,477.34)	(\$89,184.13)	\$225,437.67	\$136,253.54
2039	\$1,919,554.31	117,688.68	\$2,037,222.99	(\$89,184.13)	(\$2,477.34)	(\$91,661.47)	\$225,437.67	\$133,776.20
2040	\$2,037,222.99	124,881.77	\$2,162,104.76	(\$91,661.47)	(\$2,477.34)	(\$94,138.81)	\$225,437.67	\$131,298.86
2041	\$2,162,104.76	132,537.02	\$2,294,641.78	(\$94,138.81)	(\$2,477.34)	(\$96,616.15)	\$225,437.67	\$128,821.53
2042	\$2,294,641.78	140,661.54	\$2,435,303.33	(\$96,616.15)	(\$2,477.34)	(\$99,093.48)	\$225,437.67	\$126,344.19
2043	\$2,435,303.33	149,284.09	\$2,584,587.42	(\$99,093.48)	(\$2,477.34)	(\$101,570.82)	\$225,437.67	\$123,866.85
2044	\$2,584,587.42	158,435.21	\$2,743,022.63	(\$101,570.82)	(\$2,477.34)	(\$104,048.16)	\$225,437.67	\$121,389.52
2045	\$2,743,022.63	168,147.29	\$2,911,169.92	(\$104,048.16)	(\$2,477.34)	(\$106,525.49)	\$225,437.67	\$118,912.18
2046	\$2,911,169.92	178,454.72	\$3,089,624.63	(\$106,525.49)	(\$2,477.34)	(\$109,002.83)	\$225,437.67	\$116,434.84
2047	\$3,089,624.63	189,393.99	\$3,279,018.62	(\$109,002.83)	(\$2,477.34)	(\$111,480.17)	\$225,437.67	\$113,957.50
2048	\$3,279,018.62	201,003.84	\$3,480,022.46	(\$111,480.17)	(\$2,477.34)	(\$113,957.50)	\$225,437.67	\$111,480.17
2049	\$3,480,022.46	213,325.38	\$3,693,347.84	(\$113,957.50)	(\$2,477.34)	(\$116,434.84)	\$225,437.67	\$109,002.83
2050	\$3,693,347.84	226,402.22	\$3,919,750.06	(\$116,434.84)	(\$2,477.34)	(\$118,912.18)	\$225,437.67	\$106,525.49
2051	\$3,919,750.06	240,280.68	\$4,160,030.74	(\$118,912.18)	(\$2,477.34)	(\$121,389.52)	\$225,437.67	\$104,048.16
2052	\$4,160,030.74	255,009.88	\$4,415,040.63	(\$121,389.52)	(\$2,477.34)	(\$123,866.85)	\$225,437.67	\$101,570.82
2053	\$4,415,040.63	270,641.99	\$4,685,682.62	(\$123,866.85)	(\$2,477.34)	(\$126,344.19)	\$225,437.67	\$99,093.48
2054	\$4,685,682.62	287,232.34	\$4,972,914.96	(\$126,344.19)	(\$2,477.34)	(\$128,821.53)	\$225,437.67	\$96,616.15
2055	\$4,972,914.96	304,839.69	\$5,277,754.65	(\$128,821.53)	(\$2,477.34)	(\$131,298.86)	\$225,437.67	\$94,138.81
2056	\$5,277,754.65	323,526.36	\$5,601,281.01	(\$131,298.86)	(\$2,477.34)	(\$133,776.20)	\$225,437.67	\$91,661.47
2057	\$5,601,281.01	343,358.53	\$5,944,639.53	(\$133,776.20)	(\$2,477.34)	(\$136,253.54)	\$225,437.67	\$89,184.13
2058	\$5,944,639.53	364,406.40	\$6,309,045.94	(\$136,253.54)	(\$2,477.34)	(\$138,730.88)	\$225,437.67	\$86,706.80
2059	\$6,309,045.94	386,744.52	\$6,695,790.45	(\$138,730.88)	(\$2,477.34)	(\$141,208.21)	\$225,437.67	\$84,229.46
2060	\$6,695,790.45	410,451.95	\$7,106,242.41	(\$141,208.21)	(\$2,477.34)	(\$143,685.55)	\$225,437.67	\$81,752.12
2061	\$7,106,242.41	435,612.66	\$7,541,855.07	(\$143,685.55)	(\$2,477.34)	(\$146,162.89)	\$225,437.67	\$79,274.79
2062	\$7,541,855.07	462,315.72	\$8,004,170.78	(\$146,162.89)	(\$2,477.34)	(\$148,640.22)	\$225,437.67	\$76,797.45
2063	\$8,004,170.78	490,655.67	\$8,494,826.45	(\$148,640.22)	(\$2,477.34)	(\$151,117.56)	\$225,437.67	\$74,320.11
2064	\$8,494,826.45	520,732.86	\$9,015,559.31	(\$151,117.56)	(\$2,477.34)	(\$153,594.90)	\$225,437.67	\$71,842.77
2065	\$9,015,559.31	552,653.79	\$9,568,213.10	(\$153,594.90)	(\$2,477.34)	(\$156,072.24)	\$225,437.67	\$69,365.44
2066	\$9,568,213.10	586,531.46	\$10,154,744.56	(\$156,072.24)	(\$2,477.34)	(\$158,549.57)	\$225,437.67	\$66,888.10
2067	\$10,154,744.56	622,485.84	\$10,777,230.40	(\$158,549.57)	(\$2,477.34)	(\$161,026.91)	\$225,437.67	\$64,410.76
2068	\$10,777,230.40	660,644.22	\$11,437,874.63	(\$161,026.91)	(\$2,477.34)	(\$163,504.25)	\$225,437.67	\$61,933.43
2069	\$11,437,874.63	701,141.71	\$12,139,016.34	(\$163,504.25)	(\$2,477.34)	(\$165,981.58)	\$225,437.67	\$59,456.09
2070	\$12,139,016.34	744,121.70	\$12,883,138.04	(\$165,981.58)	(\$2,477.34)	(\$168,458.92)	\$225,437.67	\$56,978.75
2071	\$12,883,138.04	789,736.36	\$13,672,874.40	(\$168,458.92)	(\$2,477.34)	(\$170,936.26)	\$225,437.67	\$54,501.42
2072	\$13,672,874.40	838,147.20	\$14,511,021.60	(\$170,936.26)	(\$2,477.34)	(\$173,413.59)	\$225,437.67	\$52,024.08
2073	\$14,511,021.60	889,525.62	\$15,400,547.23	(\$173,413.59)	(\$2,477.34)	(\$175,890.93)	\$225,437.67	\$49,546.74
2074	\$15,400,547.23	944,053.55	\$16,344,600.77	(\$175,890.93)	(\$2,477.34)	(\$178,368.27)	\$225,437.67	\$47,069.40
2075	\$16,344,600.77	1,001,924.03	\$17,346,524.80	(\$178,368.27)	(\$2,477.34)	(\$180,845.61)	\$225,437.67	\$44,592.07
2076	\$17,346,524.80	1,063,341.97	\$18,409,866.77	(\$180,845.61)	(\$2,477.34)	(\$183,322.94)	\$225,437.67	\$42,114.73

2077	\$18,409,866.77	1,128,524.83	\$19,538,391.61	(\$183,322.94)	(\$2,477.34)	(\$185,800.28)	\$225,437.67	\$39,637.39
2078	\$19,538,391.61	1,197,703.41	\$20,736,095.01	(\$185,800.28)	(\$2,477.34)	(\$188,277.62)	\$225,437.67	\$37,160.06
2079	\$20,736,095.01	1,271,122.62	\$22,007,217.63	(\$188,277.62)	(\$2,477.34)	(\$190,754.95)	\$225,437.67	\$34,682.72
2080	\$22,007,217.63	1,349,042.44	\$23,356,260.08	(\$190,754.95)	(\$2,477.34)	(\$193,232.29)	\$225,437.67	\$32,205.38
2081	\$23,356,260.08	1,431,738.74	\$24,787,998.82	(\$193,232.29)	(\$2,477.34)	(\$195,709.63)	\$225,437.67	\$29,728.04
2082	\$24,787,998.82	1,519,504.33	\$26,307,503.15	(\$195,709.63)	(\$2,477.34)	(\$198,186.97)	\$225,437.67	\$27,250.71
2083	\$26,307,503.15	1,612,649.94	\$27,920,153.09	(\$198,186.97)	(\$2,477.34)	(\$200,664.30)	\$225,437.67	\$24,773.37
2084	\$27,920,153.09	1,711,505.38	\$29,631,658.47	(\$200,664.30)	(\$2,477.34)	(\$203,141.64)	\$225,437.67	\$22,296.03
2085	\$29,631,658.47	1,816,420.66	\$31,448,079.14	(\$203,141.64)	(\$2,477.34)	(\$205,618.98)	\$225,437.67	\$19,818.70
2086	\$31,448,079.14	1,927,767.25	\$33,375,846.39	(\$205,618.98)	(\$2,477.34)	(\$208,096.31)	\$225,437.67	\$17,341.36
2087	\$33,375,846.39	2,045,939.38	\$35,421,785.77	(\$208,096.31)	(\$2,477.34)	(\$210,573.65)	\$225,437.67	\$14,864.02
2088	\$35,421,785.77	2,171,355.47	\$37,593,141.24	(\$210,573.65)	(\$2,477.34)	(\$213,050.99)	\$225,437.67	\$12,386.69
2089	\$37,593,141.24	2,304,459.56	\$39,897,600.80	(\$213,050.99)	(\$2,477.34)	(\$215,528.32)	\$225,437.67	\$9,909.35
2090	\$39,897,600.80	2,445,722.93	\$42,343,323.73	(\$215,528.32)	(\$2,477.34)	(\$218,005.66)	\$225,437.67	\$7,432.01
2091	\$42,343,323.73	2,595,645.74	\$44,938,969.47	(\$218,005.66)	(\$2,477.34)	(\$220,483.00)	\$225,437.67	\$4,954.67
2092	\$44,938,969.47	2,754,758.83	\$47,693,728.30	(\$220,483.00)	(\$2,477.34)	(\$222,960.34)	\$225,437.67	\$2,477.34
2093	\$47,693,728.30	2,923,625.54	\$50,617,353.84	(\$222,960.34)	(\$2,477.34)	(\$225,437.67)	\$225,437.67	\$0.00

	PV	Accretion	balance	Beginning AD	CY Dep Expense	Ending AD	Asset	NBV
2003	\$730,413.46		44,774.34	(\$17,814.96)	(\$17,814.96)	(\$17,814.96)	\$730,413.46	\$712,598.49
2004	\$775,187.80		47,519.01	(\$17,814.96)	(\$17,814.96)	(\$35,629.92)	\$730,413.46	\$694,783.53
2005	\$822,706.81		50,431.93	(\$35,629.92)	(\$17,814.96)	(\$53,444.89)	\$730,413.46	\$676,968.57
2006	\$873,138.74		53,523.40	(\$53,444.89)	(\$17,814.96)	(\$71,259.85)	\$730,413.46	\$659,153.61
2007	\$926,662.14		56,804.39	(\$71,259.85)	(\$17,814.96)	(\$89,074.81)	\$730,413.46	\$641,338.64
2008	\$983,466.53		60,286.50	(\$89,074.81)	(\$17,814.96)	(\$106,889.77)	\$730,413.46	\$623,523.68
2009	\$1,043,753.03		63,982.06	(\$106,889.77)	(\$17,814.96)	(\$124,704.74)	\$730,413.46	\$605,708.72
2010	\$1,107,735.09		67,904.16	(\$124,704.74)	(\$17,814.96)	(\$142,519.70)	\$730,413.46	\$587,893.76
2011	\$1,175,639.25		72,066.69	(\$142,519.70)	(\$17,814.96)	(\$160,334.66)	\$730,413.46	\$570,078.79
2012	\$1,247,705.94		76,484.37	(\$160,334.66)	(\$17,814.96)	(\$178,149.62)	\$730,413.46	\$552,263.83
2013	\$1,324,190.32		81,172.87	(\$178,149.62)	(\$17,814.96)	(\$195,964.59)	\$730,413.46	\$534,448.87
2014	\$1,405,363.18		86,148.76	(\$195,964.59)	(\$17,814.96)	(\$213,779.55)	\$730,413.46	\$516,633.91
2015	\$1,491,511.94		91,429.68	(\$213,779.55)	(\$17,814.96)	(\$231,594.51)	\$730,413.46	\$498,818.95
2016	\$1,582,941.63		97,034.32	(\$231,594.51)	(\$17,814.96)	(\$249,409.47)	\$730,413.46	\$481,003.98
2017	\$1,679,975.95		102,982.53	(\$249,409.47)	(\$17,814.96)	(\$267,224.43)	\$730,413.46	\$463,189.02
2018	\$1,782,958.47		109,295.35	(\$267,224.43)	(\$17,814.96)	(\$285,039.40)	\$730,413.46	\$445,374.06
2019	\$1,892,253.83		115,995.16	(\$285,039.40)	(\$17,814.96)	(\$302,854.36)	\$730,413.46	\$427,559.10
2020	\$2,008,248.99		123,105.66	(\$302,854.36)	(\$17,814.96)	(\$320,669.32)	\$730,413.46	\$409,744.13
2021	\$2,131,354.65		130,652.04	(\$320,669.32)	(\$17,814.96)	(\$338,484.28)	\$730,413.46	\$391,929.17
2022	\$2,262,006.69		138,661.01	(\$338,484.28)	(\$17,814.96)	(\$356,299.25)	\$730,413.46	\$374,114.21
2023	\$2,400,667.70		147,160.93	(\$356,299.25)	(\$17,814.96)	(\$374,114.21)	\$730,413.46	\$356,299.25
2024	\$2,547,828.63		156,181.90	(\$374,114.21)	(\$17,814.96)	(\$391,929.17)	\$730,413.46	\$338,484.28
2025	\$2,704,010.53		165,755.85	(\$391,929.17)	(\$17,814.96)	(\$409,744.13)	\$730,413.46	\$320,669.32
2026	\$2,869,766.37		175,916.68	(\$409,744.13)	(\$17,814.96)	(\$427,559.10)	\$730,413.46	\$302,854.36
2027	\$3,045,683.05		186,700.37	(\$427,559.10)	(\$17,814.96)	(\$445,374.06)	\$730,413.46	\$285,039.40

2028	\$3,232,383.42	198,145.10	\$3,430,528.53	(\$445,374.06)	(\$17,814.96)	(\$463,189.02)	\$730,413.46	\$267,224.43
2029	\$3,430,528.53	210,291.40	\$3,640,819.92	(\$463,189.02)	(\$17,814.96)	(\$481,003.98)	\$730,413.46	\$249,409.47
2030	\$3,640,819.92	223,182.26	\$3,864,002.18	(\$481,003.98)	(\$17,814.96)	(\$498,818.95)	\$730,413.46	\$231,594.51
2031	\$3,864,002.18	236,863.33	\$4,100,865.52	(\$498,818.95)	(\$17,814.96)	(\$516,633.91)	\$730,413.46	\$213,779.55
2032	\$4,100,865.52	251,383.06	\$4,352,248.58	(\$516,633.91)	(\$17,814.96)	(\$534,448.87)	\$730,413.46	\$195,964.59
2033	\$4,352,248.58	266,792.84	\$4,619,041.41	(\$534,448.87)	(\$17,814.96)	(\$552,263.83)	\$730,413.46	\$178,149.62
2034	\$4,619,041.41	283,147.24	\$4,902,188.65	(\$552,263.83)	(\$17,814.96)	(\$570,078.79)	\$730,413.46	\$160,334.66
2035	\$4,902,188.65	300,504.16	\$5,202,692.82	(\$570,078.79)	(\$17,814.96)	(\$587,893.76)	\$730,413.46	\$142,519.70
2036	\$5,202,692.82	318,925.07	\$5,521,617.89	(\$587,893.76)	(\$17,814.96)	(\$605,708.72)	\$730,413.46	\$124,704.74
2037	\$5,521,617.89	338,475.18	\$5,860,093.06	(\$605,708.72)	(\$17,814.96)	(\$623,523.68)	\$730,413.46	\$106,889.77
2038	\$5,860,093.06	359,223.70	\$6,219,316.77	(\$623,523.68)	(\$17,814.96)	(\$641,338.64)	\$730,413.46	\$89,074.81
2039	\$6,219,316.77	381,244.12	\$6,600,560.88	(\$641,338.64)	(\$17,814.96)	(\$659,153.61)	\$730,413.46	\$71,259.85
2040	\$6,600,560.88	404,614.38	\$7,005,175.27	(\$659,153.61)	(\$17,814.96)	(\$676,968.57)	\$730,413.46	\$53,444.89
2041	\$7,005,175.27	429,417.24	\$7,434,592.51	(\$676,968.57)	(\$17,814.96)	(\$694,783.53)	\$730,413.46	\$35,629.92
2042	\$7,434,592.51	455,740.52	\$7,890,333.03	(\$694,783.53)	(\$17,814.96)	(\$712,598.49)	\$730,413.46	\$17,814.96
2043	\$7,890,333.03	483,677.41	\$8,374,010.45	(\$712,598.49)	(\$17,814.96)	(\$730,413.46)	\$730,413.46	\$0.00
2044								
2045								
2046								
2047								
2048								
2049								
2050								
2051								
2052								
2053								
2054								
2055								
2056								
2057								
2058								
2059								
2060								
2061								
2062								
2063								
2064								
2065								
2066								
2067								
2068								
2069								
2070								
2071								
2072								
2073								

2074  
2075  
2076  
2077  
2078  
2079  
2080  
2081  
2082  
2083  
2084  
2085  
2086  
2087  
2088  
2089  
2090  
2091  
2092  
2093

	PV	Accretion	Balance	Beginning AD	CY Dep Expense	Ending AD	Asset	NBV
2003	\$351,681.62	\$21,558.08	\$373,239.70		(\$6,311.74)	(\$6,311.74)	\$351,681.62	\$345,369.88
2004	\$373,239.70	\$22,879.59	\$396,119.30	(\$6,311.74)	(\$6,311.74)	(\$12,623.49)	\$351,681.62	\$339,058.13
2005	\$396,119.30	\$24,282.11	\$420,401.41	(\$12,623.49)	(\$6,311.74)	(\$18,935.23)	\$351,681.62	\$332,746.39
2006	\$420,401.41	\$25,770.61	\$446,172.01	(\$18,935.23)	(\$6,311.74)	(\$25,246.97)	\$351,681.62	\$326,434.64
2007	\$446,172.01	\$27,350.34	\$473,522.36	(\$25,246.97)	(\$6,311.74)	(\$31,558.72)	\$351,681.62	\$320,122.90
2008	\$473,522.36	\$29,026.92	\$502,549.28	(\$31,558.72)	(\$6,311.74)	(\$37,870.46)	\$351,681.62	\$313,811.16
2009	\$502,549.28	\$30,806.27	\$533,355.55	(\$37,870.46)	(\$6,311.74)	(\$44,182.20)	\$351,681.62	\$307,499.41
2010	\$533,355.55	\$32,694.70	\$566,050.25	(\$44,182.20)	(\$6,311.74)	(\$50,493.95)	\$351,681.62	\$301,187.67
2011	\$566,050.25	\$34,698.88	\$600,749.13	(\$50,493.95)	(\$6,311.74)	(\$56,805.69)	\$351,681.62	\$294,875.93
2012	\$600,749.13	\$36,825.92	\$637,575.05	(\$56,805.69)	(\$6,311.74)	(\$63,117.43)	\$351,681.62	\$288,564.18
2013	\$637,575.05	\$39,083.35	\$676,658.40	(\$63,117.43)	(\$6,311.74)	(\$69,429.18)	\$351,681.62	\$282,252.44
2014	\$676,658.40	\$41,479.16	\$718,137.56	(\$69,429.18)	(\$6,311.74)	(\$75,740.92)	\$351,681.62	\$275,940.70
2015	\$718,137.56	\$44,021.83	\$762,159.39	(\$75,740.92)	(\$6,311.74)	(\$82,052.66)	\$351,681.62	\$269,628.95
2016	\$762,159.39	\$46,720.37	\$808,879.76	(\$82,052.66)	(\$6,311.74)	(\$88,364.41)	\$351,681.62	\$263,317.21
2017	\$808,879.76	\$49,584.33	\$858,464.09	(\$88,364.41)	(\$6,311.74)	(\$94,676.15)	\$351,681.62	\$257,005.47
2018	\$858,464.09	\$52,623.85	\$911,087.94	(\$94,676.15)	(\$6,311.74)	(\$100,987.89)	\$351,681.62	\$250,693.72
2019	\$911,087.94	\$55,849.69	\$966,937.63	(\$100,987.89)	(\$6,311.74)	(\$107,299.64)	\$351,681.62	\$244,381.98
2020	\$966,937.63	\$59,273.28	\$1,026,210.91	(\$107,299.64)	(\$6,311.74)	(\$113,611.38)	\$351,681.62	\$238,070.24
2021	\$1,026,210.91	\$62,906.73	\$1,089,117.63	(\$113,611.38)	(\$6,311.74)	(\$119,923.12)	\$351,681.62	\$231,758.49
2022	\$1,089,117.63	\$66,762.91	\$1,155,880.54	(\$119,923.12)	(\$6,311.74)	(\$126,234.87)	\$351,681.62	\$225,446.75
2023	\$1,155,880.54	\$70,855.48	\$1,226,736.02	(\$126,234.87)	(\$6,311.74)	(\$132,546.61)	\$351,681.62	\$219,135.01
2024	\$1,226,736.02	\$75,198.92	\$1,301,934.94	(\$132,546.61)	(\$6,311.74)	(\$138,858.35)	\$351,681.62	\$212,823.26

2025	\$1,301,934.94	\$79,808.61	\$1,381,743.55	(\$138,858.35)	(\$6,311.74)	(\$145,170.10)	\$351,681.62	\$206,511.52
2026	\$1,381,743.55	\$84,700.88	\$1,466,444.43	(\$145,170.10)	(\$6,311.74)	(\$151,481.84)	\$351,681.62	\$200,199.78
2027	\$1,466,444.43	\$89,893.04	\$1,556,337.48	(\$151,481.84)	(\$6,311.74)	(\$157,793.58)	\$351,681.62	\$193,888.03
2028	\$1,556,337.48	\$95,403.49	\$1,651,740.96	(\$157,793.58)	(\$6,311.74)	(\$164,105.33)	\$351,681.62	\$187,576.29
2029	\$1,651,740.96	\$101,251.72	\$1,752,992.68	(\$164,105.33)	(\$6,311.74)	(\$170,417.07)	\$351,681.62	\$181,264.55
2030	\$1,752,992.68	\$107,458.45	\$1,860,451.14	(\$170,417.07)	(\$6,311.74)	(\$176,728.81)	\$351,681.62	\$174,952.80
2031	\$1,860,451.14	\$114,045.65	\$1,974,496.79	(\$176,728.81)	(\$6,311.74)	(\$183,040.56)	\$351,681.62	\$168,641.06
2032	\$1,974,496.79	\$121,036.65	\$2,095,533.44	(\$183,040.56)	(\$6,311.74)	(\$189,352.30)	\$351,681.62	\$162,329.32
2033	\$2,095,533.44	\$128,456.20	\$2,223,989.64	(\$189,352.30)	(\$6,311.74)	(\$195,664.04)	\$351,681.62	\$156,017.57
2034	\$2,223,989.64	\$136,330.57	\$2,360,320.21	(\$195,664.04)	(\$6,311.74)	(\$201,975.79)	\$351,681.62	\$149,705.83
2035	\$2,360,320.21	\$144,687.63	\$2,505,007.84	(\$201,975.79)	(\$6,311.74)	(\$208,287.53)	\$351,681.62	\$143,394.09
2036	\$2,505,007.84	\$153,556.98	\$2,658,564.82	(\$208,287.53)	(\$6,311.74)	(\$214,599.27)	\$351,681.62	\$137,082.34
2037	\$2,658,564.82	\$162,970.02	\$2,821,534.84	(\$214,599.27)	(\$6,311.74)	(\$220,911.02)	\$351,681.62	\$130,770.60
2038	\$2,821,534.84	\$172,960.09	\$2,994,494.93	(\$220,911.02)	(\$6,311.74)	(\$227,222.76)	\$351,681.62	\$124,458.86
2039	\$2,994,494.93	\$183,562.54	\$3,178,057.47	(\$227,222.76)	(\$6,311.74)	(\$233,534.51)	\$351,681.62	\$118,147.11
2040	\$3,178,057.47	\$194,814.92	\$3,372,872.39	(\$233,534.51)	(\$6,311.74)	(\$239,846.25)	\$351,681.62	\$111,835.37
2041	\$3,372,872.39	\$206,757.08	\$3,579,629.47	(\$239,846.25)	(\$6,311.74)	(\$246,157.99)	\$351,681.62	\$99,211.88
2042	\$3,579,629.47	\$219,431.29	\$3,799,060.75	(\$246,157.99)	(\$6,311.74)	(\$252,469.74)	\$351,681.62	\$92,900.14
2043	\$3,799,060.75	\$232,882.42	\$4,031,943.18	(\$252,469.74)	(\$6,311.74)	(\$258,781.48)	\$351,681.62	\$91,042.14
2044	\$4,031,943.18	\$118,826.41	\$4,150,769.58	(\$258,781.48)	(\$1,858.00)	(\$260,639.48)	\$351,681.62	\$89,184.13
2045	\$4,150,769.58	\$126,110.47	\$4,276,880.05	(\$260,639.48)	(\$1,858.00)	(\$262,497.48)	\$351,681.62	\$87,326.13
2046	\$4,276,880.05	\$133,841.04	\$4,410,721.08	(\$262,497.48)	(\$1,858.00)	(\$264,355.49)	\$351,681.62	\$85,468.13
2047	\$4,410,721.08	\$142,045.48	\$4,552,766.56	(\$264,355.49)	(\$1,858.00)	(\$266,213.49)	\$351,681.62	\$83,610.13
2048	\$4,552,766.56	\$150,752.88	\$4,703,519.46	(\$266,213.49)	(\$1,858.00)	(\$268,071.49)	\$351,681.62	\$81,752.12
2049	\$4,703,519.46	\$159,994.03	\$4,863,513.49	(\$268,071.49)	(\$1,858.00)	(\$269,929.50)	\$351,681.62	\$79,894.12
2050	\$4,863,513.49	\$169,801.67	\$5,033,315.16	(\$269,929.50)	(\$1,858.00)	(\$271,787.50)	\$351,681.62	\$78,036.12
2051	\$5,033,315.16	\$180,210.51	\$5,213,525.67	(\$271,787.50)	(\$1,858.00)	(\$273,645.50)	\$351,681.62	\$76,178.11
2052	\$5,213,525.67	\$191,257.41	\$5,404,783.08	(\$273,645.50)	(\$1,858.00)	(\$275,503.50)	\$351,681.62	\$74,320.11
2053	\$5,404,783.08	\$202,981.49	\$5,607,764.57	(\$275,503.50)	(\$1,858.00)	(\$277,361.51)	\$351,681.62	\$72,462.11
2054	\$5,607,764.57	\$215,424.26	\$5,823,188.83	(\$277,361.51)	(\$1,858.00)	(\$281,077.51)	\$351,681.62	\$70,604.11
2055	\$5,823,188.83	\$228,629.77	\$6,051,818.60	(\$281,077.51)	(\$1,858.00)	(\$282,935.51)	\$351,681.62	\$68,746.10
2056	\$6,051,818.60	\$242,644.77	\$6,294,463.37	(\$282,935.51)	(\$1,858.00)	(\$284,793.52)	\$351,681.62	\$66,888.10
2057	\$6,294,463.37	\$257,518.89	\$6,551,982.26	(\$284,793.52)	(\$1,858.00)	(\$286,651.52)	\$351,681.62	\$65,030.10
2058	\$6,551,982.26	\$273,304.80	\$6,825,287.06	(\$286,651.52)	(\$1,858.00)	(\$288,509.52)	\$351,681.62	\$63,172.10
2059	\$6,825,287.06	\$290,058.39	\$7,115,345.45	(\$288,509.52)	(\$1,858.00)	(\$290,367.53)	\$351,681.62	\$61,314.09
2060	\$7,115,345.45	\$307,838.97	\$7,423,184.42	(\$290,367.53)	(\$1,858.00)	(\$292,225.53)	\$351,681.62	\$59,456.09
2061	\$7,423,184.42	\$326,709.49	\$7,749,893.91	(\$292,225.53)	(\$1,858.00)	(\$294,083.53)	\$351,681.62	\$57,598.09
2062	\$7,749,893.91	\$346,736.79	\$8,096,630.70	(\$294,083.53)	(\$1,858.00)	(\$295,941.53)	\$351,681.62	\$55,740.08
2063	\$8,096,630.70	\$367,991.75	\$8,464,622.45	(\$295,941.53)	(\$1,858.00)	(\$297,799.54)	\$351,681.62	\$53,882.08
2064	\$8,464,622.45	\$390,549.65	\$8,855,172.10	(\$297,799.54)	(\$1,858.00)	(\$299,657.54)	\$351,681.62	\$52,024.08
2065	\$8,855,172.10	\$414,490.34	\$9,269,662.43	(\$299,657.54)	(\$1,858.00)	(\$301,515.54)	\$351,681.62	\$50,166.08
2066	\$9,269,662.43	\$439,898.60	\$9,709,561.03	(\$301,515.54)	(\$1,858.00)	(\$303,373.55)	\$351,681.62	\$48,308.07
2067	\$9,709,561.03	\$466,864.38	\$10,176,425.41	(\$303,373.55)	(\$1,858.00)	(\$305,231.55)	\$351,681.62	\$46,450.07
2068	\$10,176,425.41	\$495,483.17	\$10,671,908.58	(\$305,231.55)	(\$1,858.00)	(\$307,089.55)	\$351,681.62	\$44,592.07
2069	\$10,671,908.58	\$525,856.29	\$11,197,764.87	(\$307,089.55)	(\$1,858.00)	(\$308,947.55)	\$351,681.62	\$42,734.06
2070	\$11,197,764.87	\$558,091.28	\$11,755,856.14	(\$308,947.55)	(\$1,858.00)			

2071	\$11,755,856.14	\$592,302.27	\$12,348,158.41	(\$308,947.55)	(\$1,858.00)	(\$310,805.56)	\$351,681.62	\$40,876.06
2072	\$12,348,158.41	\$628,610.40	\$12,976,768.82	(\$310,805.56)	(\$1,858.00)	(\$312,663.56)	\$351,681.62	\$39,018.06
2073	\$12,976,768.82	\$667,144.22	\$13,643,913.03	(\$312,663.56)	(\$1,858.00)	(\$314,521.56)	\$351,681.62	\$37,160.06
2074	\$13,643,913.03	\$708,040.16	\$14,351,953.19	(\$314,521.56)	(\$1,858.00)	(\$316,379.57)	\$351,681.62	\$35,302.05
2075	\$14,351,953.19	\$751,443.02	\$15,103,396.21	(\$316,379.57)	(\$1,858.00)	(\$318,237.57)	\$351,681.62	\$33,444.05
2076	\$15,103,396.21	\$797,506.48	\$15,900,902.69	(\$318,237.57)	(\$1,858.00)	(\$320,095.57)	\$351,681.62	\$31,586.05
2077	\$15,900,902.69	\$846,393.62	\$16,747,296.32	(\$320,095.57)	(\$1,858.00)	(\$321,953.57)	\$351,681.62	\$29,728.04
2078	\$16,747,296.32	\$898,277.55	\$17,645,573.87	(\$321,953.57)	(\$1,858.00)	(\$323,811.58)	\$351,681.62	\$27,870.04
2079	\$17,645,573.87	\$953,341.97	\$18,598,915.84	(\$323,811.58)	(\$1,858.00)	(\$325,669.58)	\$351,681.62	\$26,012.04
2080	\$18,598,915.84	\$1,011,781.83	\$19,610,697.67	(\$325,669.58)	(\$1,858.00)	(\$327,527.58)	\$351,681.62	\$24,154.04
2081	\$19,610,697.67	\$1,073,804.06	\$20,684,501.73	(\$327,527.58)	(\$1,858.00)	(\$329,385.58)	\$351,681.62	\$22,296.03
2082	\$20,684,501.73	\$1,139,628.25	\$21,824,129.97	(\$329,385.58)	(\$1,858.00)	(\$331,243.59)	\$351,681.62	\$20,438.03
2083	\$21,824,129.97	\$1,209,487.46	\$23,033,617.43	(\$331,243.59)	(\$1,858.00)	(\$333,101.59)	\$351,681.62	\$18,580.03
2084	\$23,033,617.43	\$1,283,629.04	\$24,317,246.47	(\$333,101.59)	(\$1,858.00)	(\$334,959.59)	\$351,681.62	\$16,722.03
2085	\$24,317,246.47	\$1,362,315.50	\$25,679,561.96	(\$334,959.59)	(\$1,858.00)	(\$336,817.60)	\$351,681.62	\$14,864.02
2086	\$25,679,561.96	\$1,445,825.44	\$27,125,387.40	(\$336,817.60)	(\$1,858.00)	(\$338,675.60)	\$351,681.62	\$13,006.02
2087	\$27,125,387.40	\$1,534,454.54	\$28,659,841.94	(\$338,675.60)	(\$1,858.00)	(\$340,533.60)	\$351,681.62	\$11,148.02
2088	\$28,659,841.94	\$1,628,516.60	\$30,288,358.54	(\$340,533.60)	(\$1,858.00)	(\$342,391.60)	\$351,681.62	\$9,290.01
2089	\$30,288,358.54	\$1,728,344.67	\$32,016,703.21	(\$342,391.60)	(\$1,858.00)	(\$344,249.61)	\$351,681.62	\$7,432.01
2090	\$32,016,703.21	\$1,834,292.20	\$33,850,995.41	(\$344,249.61)	(\$1,858.00)	(\$346,107.61)	\$351,681.62	\$5,574.01
2091	\$33,850,995.41	\$1,946,734.31	\$35,797,729.72	(\$346,107.61)	(\$1,858.00)	(\$347,965.61)	\$351,681.62	\$3,716.01
2092	\$35,797,729.72	\$2,066,069.12	\$37,863,798.84	(\$347,965.61)	(\$1,858.00)	(\$349,823.62)	\$351,681.62	\$1,858.00
2093	\$37,863,798.84	\$2,192,719.16	\$40,056,518.00	(\$349,823.62)	(\$1,858.00)	(\$351,681.62)	\$351,681.62	(\$0.00)

AVISTA CORPORATION  
ASSET RETIREMENT OBLIGATIONS

WORK PAPERS

COLSTRIP

## Colstrip

### Identified Asset Retirement Obligations

<u>Property Identified</u>	<u>Location</u>	<u>Action Required</u>
Process Ponds (Ash Ponds/Basins)	Colstrip	Closure of Pond and ongoing monitoring
2 Underground Storage Tanks	Colstrip	Removal and monitoring
Coal Pile - Land Remediation	Colstrip	Remediation of the land under the coal pile

Charlie Baker  
PPL Montana, LLC  
Phone: 406-237-6912  
Cell: 406-670-1516  
Fax: 406-237-6901  
email: cbaker@pplweb.com



2030	5,634.28	5,634.28	5,634.28	5,634.28	2030	5,634.28
2031	5,845.00	5,845.00	5,845.00	5,845.00	2031	5,845.00
2032	6,063.61	6,063.61	6,063.60	6,063.60	2032	6,063.60
2033	6,290.39	6,290.39	6,290.38	6,290.38	2033	6,290.38
2034	6,525.65	6,525.65	6,525.64	6,525.64	2034	6,525.64
2035	6,769.71	6,769.71	6,769.70	6,769.70	2035	6,769.70
2036	7,022.89	7,022.89	7,022.89	7,022.89	2036	7,022.89
2037	7,285.55	7,285.55	7,285.55	7,285.55	2037	7,285.55
2038	7,558.03	7,558.03	7,558.02	7,558.02	2038	7,558.02
2039	7,840.70	7,840.70	7,840.69	7,840.69	2039	7,840.69
2040	8,133.94	8,133.94	8,133.94	8,133.94	2040	8,133.94
2041	8,438.15	8,438.15	8,438.15	8,438.15	2041	8,438.15
2042	8,753.74	8,753.74	8,753.73	8,753.73	2042	8,753.73
2043	9,081.13	9,081.13	9,081.12	9,081.12	2043	9,081.12
2044	9,420.76	9,420.76	9,420.76	9,420.76	2044	9,420.76
2045	9,773.10	9,773.10	9,773.09	9,773.09	2045	9,773.09
2046	10,138.61	10,138.61	10,138.61	10,138.61	2046	10,138.61
2047	10,517.80	10,517.80	10,517.79	10,517.79	2047	10,517.79
2048	10,911.16	10,911.16	10,911.16	10,911.16	2048	10,911.16
2049	11,319.24	11,319.24	11,319.23	11,319.23	2049	11,319.23
2050	11,742.58	11,742.58	11,742.57	11,742.57	2050	11,742.57
2051	12,181.75	12,181.75	12,181.74	12,181.74	2051	12,181.74
2052	12,637.35	12,637.35	12,637.34	12,637.34	2052	12,637.34
2053	13,109.99	13,109.99	13,109.98	13,109.98	2053	13,109.98
2054	13,600.30	13,600.30	13,600.29	13,600.29	2054	13,600.29
2055	14,108.95	14,108.95	14,108.94	14,108.94	2055	14,108.94
2056	14,636.62	14,636.62	14,636.62	14,636.62	2056	14,636.62
		275,918.61	Total	275,918.61		275,918.61
PV (2005)						
PV (1986)						
		\$410,995.94				
		\$125,047.28				

COST OF CLOSURE:									
	PV	Accretion	balance	Beginning AD	CY Dep Expense	Ending AD	Asset	NBV	
1986	\$125,047.28	\$7,665.40	\$132,712.68		(\$3,126.18)	(\$3,126.18)	\$125,047.28	\$121,921.10	
1987	\$132,712.68	\$8,135.29	\$140,847.97	(\$3,126.18)	(\$3,126.18)	(\$6,252.36)	\$125,047.28	\$118,794.92	
1988	\$140,847.97	\$8,633.98	\$149,481.95	(\$6,252.36)	(\$3,126.18)	(\$9,378.55)	\$125,047.28	\$115,668.73	
1989	\$149,481.95	\$9,163.24	\$158,645.19	(\$9,378.55)	(\$3,126.18)	(\$12,504.73)	\$125,047.28	\$112,542.55	
1990	\$158,645.19	\$9,724.95	\$168,370.14	(\$12,504.73)	(\$3,126.18)	(\$15,630.91)	\$125,047.28	\$109,416.37	
1991	\$168,370.14	\$10,321.09	\$178,691.23	(\$15,630.91)	(\$3,126.18)	(\$18,757.09)	\$125,047.28	\$106,290.19	
1992	\$178,691.23	\$10,953.77	\$189,645.00	(\$18,757.09)	(\$3,126.18)	(\$21,883.27)	\$125,047.28	\$103,164.01	
1993	\$189,645.00	\$11,625.24	\$201,270.24	(\$21,883.27)	(\$3,126.18)	(\$25,009.46)	\$125,047.28	\$100,037.82	
1994	\$201,270.24	\$12,337.87	\$213,608.11	(\$25,009.46)	(\$3,126.18)	(\$28,135.64)	\$125,047.28	\$96,911.64	
1995	\$213,608.11	\$13,094.18	\$226,702.28	(\$28,135.64)	(\$3,126.18)	(\$31,261.82)	\$125,047.28	\$93,785.46	
1996	\$226,702.28	\$13,896.85	\$240,599.13	(\$31,261.82)	(\$3,126.18)	(\$34,388.00)	\$125,047.28	\$90,659.28	
1997	\$240,599.13	\$14,748.73	\$255,347.86	(\$34,388.00)	(\$3,126.18)	(\$37,514.18)	\$125,047.28	\$87,533.10	
1998	\$255,347.86	\$15,652.82	\$271,000.68	(\$37,514.18)	(\$3,126.18)	(\$40,640.37)	\$125,047.28	\$84,406.91	
1999	\$271,000.68	\$16,612.34	\$287,613.02	(\$40,640.37)	(\$3,126.18)	(\$43,766.55)	\$125,047.28	\$81,280.73	
2000	\$287,613.02	\$17,630.68	\$305,243.70	(\$43,766.55)	(\$3,126.18)	(\$46,892.73)	\$125,047.28	\$78,154.55	
2001	\$305,243.70	\$18,711.44	\$323,955.14	(\$46,892.73)	(\$3,126.18)	(\$50,018.91)	\$125,047.28	\$75,028.37	
2002	\$323,955.14	\$19,858.45	\$343,813.59	(\$50,018.91)	(\$3,126.18)	(\$53,145.09)	\$125,047.28	\$71,902.19	
2003	\$343,813.59	\$21,075.77	\$364,889.37	(\$53,145.09)	(\$3,126.18)	(\$56,271.28)	\$125,047.28	\$68,776.00	
2004	\$364,889.37	\$22,367.72	\$387,257.08	(\$56,271.28)	(\$3,126.18)	(\$59,397.46)	\$125,047.28	\$65,649.82	
2005	\$387,257.08	\$23,738.86	\$410,995.94	(\$59,397.46)	(\$3,126.18)	(\$62,523.64)	\$125,047.28	\$62,523.64	
2006	\$410,995.94	\$25,194.05	\$436,189.99	(\$62,523.64)	(\$3,126.18)	(\$65,649.82)	\$125,047.28	\$59,397.46	
2007	\$436,189.99	\$26,738.45	\$462,928.44	(\$65,649.82)	(\$3,126.18)	(\$68,776.00)	\$125,047.28	\$56,271.28	
2008	\$462,928.44	\$28,377.51	\$491,305.95	(\$68,776.00)	(\$3,126.18)	(\$71,902.19)	\$125,047.28	\$53,145.09	
2009	\$491,305.95	\$30,117.05	\$521,423.01	(\$71,902.19)	(\$3,126.18)	(\$75,028.37)	\$125,047.28	\$50,018.91	
2010	\$521,423.01	\$31,963.23	\$553,386.24	(\$75,028.37)	(\$3,126.18)	(\$78,154.55)	\$125,047.28	\$46,892.73	
2011	\$553,386.24	\$33,922.58	\$587,308.82	(\$78,154.55)	(\$3,126.18)	(\$81,280.73)	\$125,047.28	\$43,766.55	
2012	\$587,308.82	\$36,002.03	\$623,310.85	(\$81,280.73)	(\$3,126.18)	(\$84,406.91)	\$125,047.28	\$40,640.37	
2013	\$623,310.85	\$38,208.95	\$661,519.80	(\$84,406.91)	(\$3,126.18)	(\$87,533.10)	\$125,047.28	\$37,514.18	
2014	\$661,519.80	\$40,551.16	\$702,070.96	(\$87,533.10)	(\$3,126.18)	(\$90,659.28)	\$125,047.28	\$34,388.00	
2015	\$702,070.96	\$43,036.95	\$745,107.91	(\$90,659.28)	(\$3,126.18)	(\$93,785.46)	\$125,047.28	\$31,261.82	
2016	\$745,107.91	\$45,675.12	\$790,783.03	(\$93,785.46)	(\$3,126.18)	(\$96,911.64)	\$125,047.28	\$28,135.64	
2017	\$790,783.03	\$48,475.00	\$839,258.03	(\$96,911.64)	(\$3,126.18)	(\$100,037.82)	\$125,047.28	\$25,009.46	
2018	\$839,258.03	\$51,446.52	\$890,704.55	(\$100,037.82)	(\$3,126.18)	(\$103,164.01)	\$125,047.28	\$21,883.27	
2019	\$890,704.55	\$54,600.19	\$945,304.74	(\$103,164.01)	(\$3,126.18)	(\$106,290.19)	\$125,047.28	\$18,757.09	
2020	\$945,304.74	\$57,947.18	\$1,003,251.92	(\$106,290.19)	(\$3,126.18)	(\$109,416.37)	\$125,047.28	\$15,630.91	
2021	\$1,003,251.92	\$61,499.34	\$1,064,751.26	(\$109,416.37)	(\$3,126.18)	(\$112,542.55)	\$125,047.28	\$12,504.73	
2022	\$1,064,751.26	\$65,269.25	\$1,130,020.51	(\$112,542.55)	(\$3,126.18)	(\$115,668.73)	\$125,047.28	\$9,378.55	
2023	\$1,130,020.51	\$69,270.26	\$1,199,290.77	(\$115,668.73)	(\$3,126.18)	(\$118,794.92)	\$125,047.28	\$6,252.36	
2024	\$1,199,290.77	\$73,516.52	\$1,272,807.29	(\$118,794.92)	(\$3,126.18)	(\$121,921.10)	\$125,047.28	\$3,126.18	
2025	\$1,272,807.29	\$78,023.09	\$1,350,830.38	(\$121,921.10)	(\$3,126.18)	(\$125,047.28)	\$125,047.28	\$0.00	
2026									

ON-GOING MAINT.:	PV	Accretion	balance	Payment	Beginning AD	CY Dep Expense	Ending AD	Asset	NBV
1986	\$9,542.16	\$584.93	\$10,127.09			(\$136.32)	(\$136.32)	\$9,542.16	\$9,405.84
1987	\$10,127.09	\$620.79	\$10,747.88		(\$136.32)	(\$136.32)	(\$272.63)	\$9,542.16	\$9,269.53
1988	\$10,747.88	\$658.85	\$11,406.73		(\$272.63)	(\$136.32)	(\$408.95)	\$9,542.16	\$9,133.21
1989	\$11,406.73	\$699.23	\$12,105.96		(\$408.95)	(\$136.32)	(\$545.27)	\$9,542.16	\$8,996.89
1990	\$12,105.96	\$742.10	\$12,848.06		(\$545.27)	(\$136.32)	(\$681.58)	\$9,542.16	\$8,860.58
1991	\$12,848.06	\$787.59	\$13,635.64		(\$681.58)	(\$136.32)	(\$817.90)	\$9,542.16	\$8,724.26
1992	\$13,635.64	\$835.86	\$14,471.51		(\$817.90)	(\$136.32)	(\$954.22)	\$9,542.16	\$8,587.94
1993	\$14,471.51	\$887.10	\$15,358.61		(\$954.22)	(\$136.32)	(\$1,090.53)	\$9,542.16	\$8,451.63
1994	\$15,358.61	\$941.48	\$16,300.10		(\$1,090.53)	(\$136.32)	(\$1,226.85)	\$9,542.16	\$8,315.31
1995	\$16,300.10	\$999.20	\$17,299.29		(\$1,226.85)	(\$136.32)	(\$1,363.17)	\$9,542.16	\$8,178.99
1996	\$17,299.29	\$1,060.45	\$18,359.74		(\$1,363.17)	(\$136.32)	(\$1,499.48)	\$9,542.16	\$8,042.68
1997	\$18,359.74	\$1,125.45	\$19,485.19		(\$1,499.48)	(\$136.32)	(\$1,635.80)	\$9,542.16	\$7,906.36
1998	\$19,485.19	\$1,194.44	\$20,679.63		(\$1,635.80)	(\$136.32)	(\$1,772.12)	\$9,542.16	\$7,770.04
1999	\$20,679.63	\$1,267.66	\$21,947.29		(\$1,772.12)	(\$136.32)	(\$1,908.43)	\$9,542.16	\$7,633.73
2000	\$21,947.29	\$1,345.37	\$23,292.66		(\$1,908.43)	(\$136.32)	(\$2,044.75)	\$9,542.16	\$7,497.41
2001	\$23,292.66	\$1,427.84	\$24,720.50		(\$2,044.75)	(\$136.32)	(\$2,181.07)	\$9,542.16	\$7,361.09
2002	\$24,720.50	\$1,515.37	\$26,235.87		(\$2,181.07)	(\$136.32)	(\$2,317.38)	\$9,542.16	\$7,224.78
2003	\$26,235.87	\$1,608.26	\$27,844.13		(\$2,317.38)	(\$136.32)	(\$2,453.70)	\$9,542.16	\$7,088.46
2004	\$27,844.13	\$1,706.85	\$29,550.97		(\$2,453.70)	(\$136.32)	(\$2,590.01)	\$9,542.16	\$6,952.14
2005	\$29,550.97	\$1,811.47	\$31,362.45		(\$2,590.01)	(\$136.32)	(\$2,726.33)	\$9,542.16	\$6,815.83
2006	\$31,362.45	\$1,922.52	\$33,284.97		(\$2,726.33)	(\$136.32)	(\$2,862.65)	\$9,542.16	\$6,679.51
2007	\$33,284.97	\$2,040.37	\$35,325.33		(\$2,862.65)	(\$136.32)	(\$2,998.96)	\$9,542.16	\$6,543.20
2008	\$35,325.33	\$2,165.44	\$37,490.78		(\$2,998.96)	(\$136.32)	(\$3,135.28)	\$9,542.16	\$6,406.88
2009	\$37,490.78	\$2,298.18	\$39,788.96		(\$3,135.28)	(\$136.32)	(\$3,271.60)	\$9,542.16	\$6,270.56
2010	\$39,788.96	\$2,439.06	\$42,228.03		(\$3,271.60)	(\$136.32)	(\$3,407.91)	\$9,542.16	\$6,134.25
2011	\$42,228.03	\$2,588.58	\$44,816.60		(\$3,407.91)	(\$136.32)	(\$3,544.23)	\$9,542.16	\$5,997.93
2012	\$44,816.60	\$2,747.26	\$47,563.86		(\$3,544.23)	(\$136.32)	(\$3,680.55)	\$9,542.16	\$5,861.61
2013	\$47,563.86	\$2,915.66	\$50,479.53		(\$3,680.55)	(\$136.32)	(\$3,816.86)	\$9,542.16	\$5,725.30
2014	\$50,479.53	\$3,094.39	\$53,573.92		(\$3,816.86)	(\$136.32)	(\$3,953.18)	\$9,542.16	\$5,588.98
2015	\$53,573.92	\$3,284.08	\$56,858.00		(\$3,953.18)	(\$136.32)	(\$4,089.50)	\$9,542.16	\$5,452.66
2016	\$56,858.00	\$3,485.40	\$60,343.40		(\$4,089.50)	(\$136.32)	(\$4,225.81)	\$9,542.16	\$5,316.35
2017	\$60,343.40	\$3,699.05	\$64,042.45		(\$4,225.81)	(\$136.32)	(\$4,362.13)	\$9,542.16	\$5,180.03
2018	\$64,042.45	\$3,925.80	\$67,968.25		(\$4,362.13)	(\$136.32)	(\$4,498.45)	\$9,542.16	\$5,043.71
2019	\$67,968.25	\$4,166.45	\$72,134.70		(\$4,498.45)	(\$136.32)	(\$4,634.76)	\$9,542.16	\$4,907.40
2020	\$72,134.70	\$4,421.86	\$76,556.56		(\$4,634.76)	(\$136.32)	(\$4,771.08)	\$9,542.16	\$4,771.08
2021	\$76,556.56	\$4,692.92	\$81,249.48		(\$4,771.08)	(\$136.32)	(\$4,907.40)	\$9,542.16	\$4,634.76
2022	\$81,249.48	\$4,980.59	\$86,230.07		(\$4,907.40)	(\$136.32)	(\$5,043.71)	\$9,542.16	\$4,498.45
2023	\$86,230.07	\$5,285.90	\$91,515.98		(\$5,043.71)	(\$136.32)	(\$5,180.03)	\$9,542.16	\$4,362.13
2024	\$91,515.98	\$5,609.93	\$97,125.91		(\$5,180.03)	(\$136.32)	(\$5,316.35)	\$9,542.16	\$4,225.81
2025	\$97,125.91	\$5,953.82	\$103,079.72		(\$5,316.35)	(\$136.32)	(\$5,452.66)	\$9,542.16	\$4,089.50
2026	\$103,079.72	\$6,318.79	\$109,398.51	(4,864.67)	(\$5,452.66)	(\$136.32)	(\$5,588.98)	\$9,542.16	\$3,953.18
2027	\$104,533.84	\$6,407.92	\$110,941.76	(5,046.61)	(\$5,588.98)	(\$136.32)	(\$5,725.30)	\$9,542.16	\$3,816.86
2028	\$105,895.16	\$6,491.37	\$112,396.53	(5,235.35)	(\$5,725.30)	(\$136.32)	(\$5,861.61)	\$9,542.16	\$3,680.55

2029	\$107,151.18	\$6,568.37	\$113,719.54	(5,431.15)	(\$5,861.61)	(\$136.32)	(\$5,997.93)	\$9,542.16	\$3,544.23
2030	\$108,286.39	\$6,638.08	\$114,926.47	(5,634.28)	(\$5,997.93)	(\$136.32)	(\$6,134.25)	\$9,542.16	\$3,407.91
2031	\$109,292.19	\$6,699.61	\$115,991.80	(5,845.00)	(\$6,134.25)	(\$136.32)	(\$6,270.56)	\$9,542.16	\$3,271.60
2032	\$110,146.80	\$6,752.00	\$116,898.80	(6,063.60)	(\$6,270.56)	(\$136.32)	(\$6,406.88)	\$9,542.16	\$3,135.28
2033	\$110,835.19	\$6,794.20	\$117,629.39	(6,290.38)	(\$6,406.88)	(\$136.32)	(\$6,543.20)	\$9,542.16	\$2,998.96
2034	\$111,339.01	\$6,825.08	\$118,164.09	(6,525.64)	(\$6,543.20)	(\$136.32)	(\$6,679.51)	\$9,542.16	\$2,862.65
2035	\$111,638.45	\$6,843.44	\$118,481.88	(6,769.70)	(\$6,679.51)	(\$136.32)	(\$6,815.83)	\$9,542.16	\$2,726.33
2036	\$111,712.18	\$6,847.96	\$118,560.14	(7,022.89)	(\$6,815.83)	(\$136.32)	(\$6,952.14)	\$9,542.16	\$2,590.01
2037	\$111,537.25	\$6,837.23	\$118,374.48	(7,285.55)	(\$6,952.14)	(\$136.32)	(\$7,088.46)	\$9,542.16	\$2,453.70
2038	\$111,088.94	\$6,809.75	\$117,898.69	(7,558.02)	(\$7,088.46)	(\$136.32)	(\$7,224.78)	\$9,542.16	\$2,317.38
2039	\$110,340.66	\$6,763.88	\$117,104.55	(7,840.69)	(\$7,224.78)	(\$136.32)	(\$7,361.09)	\$9,542.16	\$2,181.07
2040	\$109,263.85	\$6,697.87	\$115,961.73	(8,133.94)	(\$7,361.09)	(\$136.32)	(\$7,497.41)	\$9,542.16	\$2,044.75
2041	\$107,827.79	\$6,609.84	\$114,437.63	(8,438.15)	(\$7,497.41)	(\$136.32)	(\$7,633.73)	\$9,542.16	\$1,908.43
2042	\$105,999.49	\$6,497.77	\$112,497.25	(8,753.73)	(\$7,633.73)	(\$136.32)	(\$7,770.04)	\$9,542.16	\$1,772.12
2043	\$103,743.52	\$6,359.48	\$110,103.00	(9,081.12)	(\$7,770.04)	(\$136.32)	(\$7,906.36)	\$9,542.16	\$1,635.80
2044	\$101,021.88	\$6,192.64	\$107,214.52	(9,420.76)	(\$7,906.36)	(\$136.32)	(\$8,042.68)	\$9,542.16	\$1,499.48
2045	\$97,793.76	\$5,994.76	\$103,788.52	(9,773.09)	(\$8,042.68)	(\$136.32)	(\$8,178.99)	\$9,542.16	\$1,363.17
2046	\$94,015.43	\$5,763.15	\$99,778.57	(10,138.61)	(\$8,178.99)	(\$136.32)	(\$8,315.31)	\$9,542.16	\$1,226.85
2047	\$89,639.97	\$5,494.93	\$95,134.90	(10,517.79)	(\$8,315.31)	(\$136.32)	(\$8,451.63)	\$9,542.16	\$1,090.53
2048	\$84,617.11	\$5,187.03	\$89,804.13	(10,911.16)	(\$8,451.63)	(\$136.32)	(\$8,587.94)	\$9,542.16	\$954.22
2049	\$78,892.98	\$4,836.14	\$83,729.12	(11,319.23)	(\$8,587.94)	(\$136.32)	(\$8,724.26)	\$9,542.16	\$817.90
2050	\$72,409.89	\$4,438.73	\$76,848.61	(11,742.57)	(\$8,724.26)	(\$136.32)	(\$8,860.58)	\$9,542.16	\$681.58
2051	\$65,106.04	\$3,991.00	\$69,097.04	(12,181.74)	(\$8,860.58)	(\$136.32)	(\$8,996.89)	\$9,542.16	\$545.27
2052	\$56,915.30	\$3,488.91	\$60,404.20	(12,637.34)	(\$8,996.89)	(\$136.32)	(\$9,133.21)	\$9,542.16	\$408.95
2053	\$47,766.86	\$2,928.11	\$50,694.97	(13,109.98)	(\$9,133.21)	(\$136.32)	(\$9,269.53)	\$9,542.16	\$272.63
2054	\$37,584.99	\$2,303.96	\$39,888.95	(13,600.29)	(\$9,269.53)	(\$136.32)	(\$9,405.84)	\$9,542.16	\$136.32
2055	\$26,288.66	\$1,611.49	\$27,900.16	(14,108.94)	(\$9,405.84)	(\$136.32)	(\$9,542.16)	\$9,542.16	\$0.00
2056	\$13,791.22	\$845.40	\$14,636.62	(14,636.62)	(\$9,542.16)	\$0.00	(\$9,542.16)	\$9,542.16	\$0.00

TOTAL	PV	Accretion	balance	Payment	Beginning AD	CY Dep Expense	Ending AD	Asset	NBV
1986	\$134,589.44	\$8,250.33	\$142,839.77		(\$3,262.50)	(\$3,262.50)	(\$3,262.50)	\$134,589.44	\$131,326.94
1987	\$142,839.77	\$8,756.08	\$151,595.85		(\$6,525.00)	(\$3,262.50)	(\$6,525.00)	\$134,589.44	\$128,064.44
1988	\$151,595.85	\$9,292.83	\$160,888.68		(\$9,787.50)	(\$3,262.50)	(\$9,787.50)	\$134,589.44	\$124,801.94
1989	\$160,888.68	\$9,862.48	\$170,751.15		(\$13,049.99)	(\$3,262.50)	(\$13,049.99)	\$134,589.44	\$121,539.45
1990	\$170,751.15	\$10,467.05	\$181,218.20		(\$16,312.49)	(\$3,262.50)	(\$16,312.49)	\$134,589.44	\$118,276.95
1991	\$181,218.20	\$11,108.68	\$192,326.87		(\$19,574.99)	(\$3,262.50)	(\$19,574.99)	\$134,589.44	\$115,014.45
1992	\$192,326.87	\$11,789.64	\$204,116.51		(\$22,837.49)	(\$3,262.50)	(\$22,837.49)	\$134,589.44	\$111,751.95
1993	\$204,116.51	\$12,512.34	\$216,628.85		(\$26,099.99)	(\$3,262.50)	(\$26,099.99)	\$134,589.44	\$108,489.45
1994	\$216,628.85	\$13,279.35	\$229,908.20		(\$29,362.49)	(\$3,262.50)	(\$29,362.49)	\$134,589.44	\$105,226.95
1995	\$229,908.20	\$14,093.37	\$244,001.57		(\$32,624.99)	(\$3,262.50)	(\$32,624.99)	\$134,589.44	\$101,964.45
1996	\$244,001.57	\$14,957.30	\$258,958.87		(\$35,887.48)	(\$3,262.50)	(\$35,887.48)	\$134,589.44	\$98,701.96
1997	\$258,958.87	\$15,874.18	\$274,833.05		(\$39,149.98)	(\$3,262.50)	(\$39,149.98)	\$134,589.44	\$95,439.46
1998	\$274,833.05	\$16,847.27	\$291,680.31		(\$42,412.48)	(\$3,262.50)	(\$42,412.48)	\$134,589.44	\$92,176.96
1999	\$291,680.31	\$17,880.00	\$309,560.32		(\$45,674.98)	(\$3,262.50)	(\$45,674.98)	\$134,589.44	\$88,914.46
2000	\$309,560.32	\$18,976.05	\$328,536.37		(\$48,937.48)	(\$3,262.50)	(\$48,937.48)	\$134,589.44	\$85,651.96
2001	\$328,536.37	\$20,139.28	\$348,675.64		(\$52,199.98)	(\$3,262.50)	(\$52,199.98)	\$134,589.44	\$82,389.46
2002	\$348,675.64	\$21,373.82	\$370,049.46		(\$55,462.48)	(\$3,262.50)	(\$55,462.48)	\$134,589.44	\$79,126.96
2003	\$370,049.46	\$22,684.03	\$392,733.49		(\$58,724.97)	(\$3,262.50)	(\$58,724.97)	\$134,589.44	\$75,864.47
2004	\$392,733.49	\$24,074.56	\$416,808.06		(\$61,987.47)	(\$3,262.50)	(\$61,987.47)	\$134,589.44	\$72,601.97
2005	\$416,808.06	\$25,550.33	\$442,358.39		(\$65,249.97)	(\$3,262.50)	(\$65,249.97)	\$134,589.44	\$69,339.47
2006	\$442,358.39	\$27,116.57	\$469,474.96		(\$68,512.47)	(\$3,262.50)	(\$68,512.47)	\$134,589.44	\$66,076.97
2007	\$469,474.96	\$28,778.82	\$498,253.78		(\$71,774.97)	(\$3,262.50)	(\$71,774.97)	\$134,589.44	\$62,814.47
2008	\$498,253.78	\$30,542.96	\$528,796.73		(\$75,037.47)	(\$3,262.50)	(\$75,037.47)	\$134,589.44	\$59,551.97
2009	\$528,796.73	\$32,415.24	\$561,211.97		(\$78,299.97)	(\$3,262.50)	(\$78,299.97)	\$134,589.44	\$56,289.47
2010	\$561,211.97	\$34,402.29	\$595,614.27		(\$81,562.46)	(\$3,262.50)	(\$81,562.46)	\$134,589.44	\$53,026.98
2011	\$595,614.27	\$36,511.15	\$632,125.42		(\$84,824.96)	(\$3,262.50)	(\$84,824.96)	\$134,589.44	\$49,764.48
2012	\$632,125.42	\$38,749.29	\$670,874.71		(\$88,087.46)	(\$3,262.50)	(\$88,087.46)	\$134,589.44	\$46,501.98
2013	\$670,874.71	\$41,124.62	\$711,999.33		(\$91,349.96)	(\$3,262.50)	(\$91,349.96)	\$134,589.44	\$43,239.48
2014	\$711,999.33	\$43,645.56	\$755,644.89		(\$94,612.46)	(\$3,262.50)	(\$94,612.46)	\$134,589.44	\$39,976.98
2015	\$755,644.89	\$46,321.03	\$801,965.92		(\$97,874.96)	(\$3,262.50)	(\$97,874.96)	\$134,589.44	\$36,714.48
2016	\$801,965.92	\$49,160.51	\$851,126.43		(\$101,137.46)	(\$3,262.50)	(\$101,137.46)	\$134,589.44	\$33,451.98
2017	\$851,126.43	\$52,174.05	\$903,300.48		(\$104,399.95)	(\$3,262.50)	(\$104,399.95)	\$134,589.44	\$30,189.49
2018	\$903,300.48	\$55,372.32	\$958,672.80		(\$107,662.45)	(\$3,262.50)	(\$107,662.45)	\$134,589.44	\$26,926.99
2019	\$958,672.80	\$58,766.64	\$1,017,439.44		(\$110,924.95)	(\$3,262.50)	(\$110,924.95)	\$134,589.44	\$23,664.49
2020	\$1,017,439.44	\$62,369.04	\$1,079,808.48		(\$114,187.45)	(\$3,262.50)	(\$114,187.45)	\$134,589.44	\$20,401.99



Item 1

**Project Process Ponds (Ash Ponds/Basins) Reclamation**

Basis of Estimate: July 1998 Water Monitoring Activity Actual Costs Summary  
Compiled in Support of Pilko Phase II Environmental Survey

Actual Costs For Reclamation of Units 1&2 Stage I Evaporation Holding Pond

Time Period	Capital Costs	Ongoing Costs	Pond Acreage	Capital Cost/Acre
1990-2000	\$1,256,843.00	\$30,000.00	114	\$11,024.94

Note : Ongoing Costs consist of yearly monitoring and reporting

Retirement (reclamation) Costs For the Rest of the Ponds

Pond	Acreage	Capital Cost
1&2 Flyash	27.1	\$298,775.84
1&2 Bot. Ash	1.8	\$19,844.89
1&2 Brine	11.5	\$126,786.79
1&2 CTB	20.5	\$226,011.24
1&2 St II EHP	176.0	\$1,940,389.19
3&4 ASD	0.23	\$2,535.74
3&4 N Plant D	1	\$11,024.94
3&4 Washtray	8	\$88,199.51
3&4 DC	6	\$66,149.63
3&4 Bot. Ash	5.5	\$60,637.16
3&4 BA C/wil	2.1	\$23,152.37
3&4 EHP	337.0	\$3,715,404.31
3&4 EHP C/wil	30	\$330,748.16
1-4 SRP	3.6	\$39,689.78
1-4 NPSRP	0.6	\$6,614.96
<b>Total Capital</b>		<b>\$6,955,964.51</b>
<b>Total Yearly (30 years)</b>		<b>\$30,000.00</b>

Is reclamation expected to take 10 years?  
No, probably 6 mos to one year per Charlie Baker

\$4,297,851.81  
Units 3 & 4 process ponds  
AVA 15% owner in Units 3 & 4

\$23,152 half common 1-4 ponds

\$648,151 AVA share capital  
\$1,125 AVA share ongoing/yr

How does AVA know when ongoing expenditures are made? 10/18/2005:  
Yearly costs would occur after reclamation costs at the end of plant life.  
A special project will be set up so joint owners could identify the expenditures. Charlie Baker says PPLM did not include the ongoing monitoring costs in the ARO.

Item 2

**Project Removal of Two 10,000 Gallon Underground Storage Tanks**

Basis of Estimate: Vendor Estimate (Removing a tank in late 2002)  
One Tank System will be de-registered in 2003, leaving only two to be retired.  
These systems are as follows:  
Two tanks - 10,000 gallons each  
- 350 feet of pipe  
1 year followup monitoring, soil landfarm, and groundwater mitigation as per cost estimate from Hydrometrics Engineering Consultants

Cost of Removal and Remediation of UST Systems

\$27,120	100% Per 3rd Party Vendor Estimate
----------	------------------------------------

Common to all four Colstrip Units

\$13,560 U3 & U4

\$2,034 AVA share

10-18-2005

Asbestos and poles (FIN 47):

Reviewing but having a hard time quantifying the amount of asbestos that may exist in all PPLM properties, Colstrip included. Most likely any asbestos is encapsulated, and there are no plans to disturb it.

Will keep AVA in the loop on asbestos determination sometime around Dec. 1.

Item 3

**Project Removal/Remediation of Areas Under Coal Piles**

Basis of Estimate: July 1998 Water Monitoring Activity Actual Costs Summary  
Compiled in Support of Pilko Phase II Environmental Survey

Area Underlying Coal Piles is not lined. This estimate assumes that a groundwater collection well would be installed under each former pile (6 total) to collect impacted groundwater and operate for a period of 30 years after installation. An investigation prior to the placement of the wells would be required. This activity is similar to the 1995 portion of item # 7 in the referenced Phase II support document.

Estimated Cost to Retire/Remediate 6 coal Storage Piles at Colstrip

Capital Cost	Ongoing Costs
\$120,000	\$15,000 (30 years)

Three of the six coal piles relate to Units 3 & 4

\$60,000 U3 & U4
\$9,000 AVA share

AVISTA CORPORATION  
ASSET RETIREMENT OBLIGATIONS

WORK PAPERS

MISSION OFFICE BUILDING

CPI	Credit adjusted risk free rate		4.00%		6.16%		4.00%		6.16%		4.00%		6.16%	
	Cost													
		42,961	216,820	-	902,611	648,350								
1980		44,679	225,493	0	938,716	674,284								
1981		46,466	234,512	0	976,264	701,255								
1982		48,325			1,015,315	729,306								
1983		50,258			1,055,928	758,478								
1984		52,268												
1985		54,359												
1986		56,533												
1987		58,795												
1988		61,147												
1989		63,592												
1990		66,136												
1991		68,782												
1992		71,533												
1993		74,394												
1994		77,370												
1995		80,465												
1996		83,683												
1997		87,031												
1998		90,512												
1999		94,132												
2000		97,898												
2001		101,814												
2002		105,886												
2003		110,122												
2004		114,526												
2005		119,107												
2006		123,872												
2007														
2008														
2009														
2010														
Present Value		\$24,661.97	\$200,083.28	\$0.00	\$739,078.33	\$500,078.72								

Avista		Asbestos Abatement Costs - Mission Building for HVAC Project														
Original Estimate prepared March 1998		1998 Estimated					2004 Estimated					Asbestos Abatement Costs by Year				
Item #	Project Name	Total Cost	Asbestos Abatement	Total Cost	Asbestos Abatement	2004 Project Date	Year 1	Year 2	Year 3	Year 4	Year 5					
16	Tool crib	22,233	3,381	22,393	4,115	2005	4,526									
17	C&M Shop	60,858	26,766	61,307	32,575	2005	35,832									
19	Open Shop	20,890	1,944	21,188	2,366	2005	2,602									
4	cafeteria area	248,052	106,312	252,158	129,383	2006		142,322								
5	auditorium	102,184	10,900	105,154	13,265	2006		14,592								
18	Elec shop	114,404	21,016	118,119	25,577	2006		28,134								
20	Meter shop	203,288	10,083	209,902	12,271	2006		13,498								
21	warehouse	31,291	-	32,307	-	2006		-								
22	warehouse ac-6	69,532	13,650	71,791	16,612	2006		18,273								
28	cafeteria basement	29,029	-	29,974	-	2006		-								
6-10	South office penthouse	2,213,491	-	2,342,611	-	2007		-								
13	So office 3rd	576,380	222,355	625,252	270,610	2008			297,670							
14	So office 4th	576,384	222,355	625,252	270,610	2008			297,670							
15	So office 5th	584,416	229,526	633,975	279,337	2008			307,270							
11	So office 1st	625,097	265,848	712,432	323,541	2009				355,895						
12	So office 2nd	572,021	218,459	636,036	265,868	2009				292,455						
23-24	No office penthouse	229,575	-	261,645	-	2010										
25-26	No office bldg	452,828	-	516,089	-	2010										
29	2nd floor computer room	44,131	-	-	-											
	Engineering fees (separated in 2005)	-	-	969,015	-											
Subtotal		6,776,084	1,352,595	8,246,600	1,646,129		42,961	216,820	-	902,611	648,350					
1	Remove tool crib boiler	10,141	800	-	-											
2	Locker & radio relay	268,556	16,100	-	-											
3	Line office and break room	192,936	11,030	-	-											
27	Office expansion in carpenter shop	174,007	10,925	-	-											
Subtotal - completed projects		645,640	38,855	-	-											
	Curtain Wall (new in 2005)	-	-	829,733	-											
TOTAL		7,421,724	1,391,450	9,076,333												
Information obtained from WWP Mechanical System Study prepared by MW Consulting Engineers in March 1998.																

	2006	2007	2008	2009	2010
CPI	3.74%	3.74%	3.74%	3.74%	3.74%
Credit adjusted risk free rate	6.13%	6.13%	6.13%	6.13%	6.13%
Cost	42,961	216,820	-	902,611	648,350
Year 1	44,568	224,929	0	936,369	672,598
Year 2		233,341	0	971,389	697,754
Year 3				1,007,719	723,850
Year 4				1,045,408	750,922
Year 5					779,006
Present Value (today)	\$41,993.32	\$207,164.55	\$0.00	\$824,011.15	\$578,562.10
Present Value (1980)	\$8,941.04	\$44,108.59	\$0.00	\$175,444.93	\$123,184.97
Life	27	28	29	30	31
					2,102,323

2006 Expenditures	PV	Accretion	Balance	Beginning AD	CY Dep Expense	Ending AD	Asset	NBV
1980	\$8,941.04	\$548.09	\$9,489.12	0	(331.15)	(331.15)	\$8,941.04	\$8,609.89
1981	\$9,489.12	\$581.68	\$10,070.81	(331.15)	(331.15)	(662.30)	\$8,941.04	\$8,278.74
1982	\$10,070.81	\$617.34	\$10,688.15	(662.30)	(331.15)	(993.45)	\$8,941.04	\$7,947.59
1983	\$10,688.15	\$655.18	\$11,343.33	(993.45)	(331.15)	(1,324.60)	\$8,941.04	\$7,616.44
1984	\$11,343.33	\$695.35	\$12,038.68	(1,324.60)	(331.15)	(1,655.75)	\$8,941.04	\$7,285.29
1985	\$12,038.68	\$737.97	\$12,776.65	(1,655.75)	(331.15)	(1,986.90)	\$8,941.04	\$6,954.14
1986	\$12,776.65	\$783.21	\$13,559.85	(1,986.90)	(331.15)	(2,318.05)	\$8,941.04	\$6,622.99
1987	\$13,559.85	\$831.22	\$14,391.07	(2,318.05)	(331.15)	(2,649.20)	\$8,941.04	\$6,291.84
1988	\$14,391.07	\$882.17	\$15,273.25	(2,649.20)	(331.15)	(2,980.35)	\$8,941.04	\$5,960.69
1989	\$15,273.25	\$936.25	\$16,209.50	(2,980.35)	(331.15)	(3,311.50)	\$8,941.04	\$5,629.54
1990	\$16,209.50	\$993.64	\$17,203.14	(3,311.50)	(331.15)	(3,642.64)	\$8,941.04	\$5,298.39
1991	\$17,203.14	\$1,054.55	\$18,257.69	(3,642.64)	(331.15)	(3,973.79)	\$8,941.04	\$4,967.24
1992	\$18,257.69	\$1,119.20	\$19,376.89	(3,973.79)	(331.15)	(4,304.94)	\$8,941.04	\$4,636.09
1993	\$19,376.89	\$1,187.80	\$20,564.69	(4,304.94)	(331.15)	(4,636.09)	\$8,941.04	\$4,304.94
1994	\$20,564.69	\$1,260.62	\$21,825.31	(4,636.09)	(331.15)	(4,967.24)	\$8,941.04	\$3,973.79
1995	\$21,825.31	\$1,337.89	\$23,163.20	(4,967.24)	(331.15)	(5,298.39)	\$8,941.04	\$3,642.64
1996	\$23,163.20	\$1,419.90	\$24,583.10	(5,298.39)	(331.15)	(5,629.54)	\$8,941.04	\$3,311.50
1997	\$24,583.10	\$1,506.94	\$26,090.05	(5,629.54)	(331.15)	(5,960.69)	\$8,941.04	\$2,980.35
1998	\$26,090.05	\$1,599.32	\$27,689.37	(5,960.69)	(331.15)	(6,291.84)	\$8,941.04	\$2,649.20
1999	\$27,689.37	\$1,697.36	\$29,386.72	(6,291.84)	(331.15)	(6,622.99)	\$8,941.04	\$2,318.05
2000	\$29,386.72	\$1,801.41	\$31,188.13	(6,622.99)	(331.15)	(6,954.14)	\$8,941.04	\$1,986.90
2001	\$31,188.13	\$1,911.83	\$33,099.96	(6,954.14)	(331.15)	(7,285.29)	\$8,941.04	\$1,655.75
2002	\$33,099.96	\$2,029.03	\$35,128.99	(7,285.29)	(331.15)	(7,616.44)	\$8,941.04	\$1,324.60
2003	\$35,128.99	\$2,153.41	\$37,282.40	(7,616.44)	(331.15)	(7,947.59)	\$8,941.04	\$993.45
2004	\$37,282.40	\$2,285.41	\$39,567.81	(7,947.59)	(331.15)	(8,278.74)	\$8,941.04	\$662.30
2005	\$39,567.81	\$2,425.51	\$41,993.32	(8,278.74)	(331.15)	(8,609.89)	\$8,941.04	\$331.15
2006	\$41,993.32	\$2,574.19	\$44,567.51	(8,609.89)	(331.15)	(8,941.04)	\$8,941.04	\$0.00
2007				(8,941.04)	0.00	(8,941.04)	\$8,941.04	\$0.00
2008				(8,941.04)	0.00	(8,941.04)	\$8,941.04	\$0.00
2009				(8,941.04)	0.00	(8,941.04)	\$8,941.04	\$0.00
2010				(8,941.04)	0.00	(8,941.04)	\$8,941.04	\$0.00

2007 Expenditures	PV	Accretion	Balance	Beginning AD	CY Dep Expense	Ending AD	Asset	NBV
1980	\$44,108.59	\$2,703.86	\$46,812.45	0	(1,575.31)	(1,575.31)	\$44,108.59	\$42,533.28
1981	\$46,812.45	\$2,869.60	\$49,682.05	(1,575.31)	(1,575.31)	(3,150.61)	\$44,108.59	\$40,957.98
1982	\$49,682.05	\$3,045.51	\$52,727.56	(3,150.61)	(1,575.31)	(4,725.92)	\$44,108.59	\$39,382.67
1983	\$52,727.56	\$3,232.20	\$55,959.76	(4,725.92)	(1,575.31)	(6,301.23)	\$44,108.59	\$37,807.36
1984	\$55,959.76	\$3,430.33	\$59,390.09	(6,301.23)	(1,575.31)	(7,876.53)	\$44,108.59	\$36,232.06
1985	\$59,390.09	\$3,640.61	\$63,030.70	(7,876.53)	(1,575.31)	(9,451.84)	\$44,108.59	\$34,656.75
1986	\$63,030.70	\$3,863.78	\$66,894.49	(9,451.84)	(1,575.31)	(11,027.15)	\$44,108.59	\$33,081.44
1987	\$66,894.49	\$4,100.63	\$70,995.12	(11,027.15)	(1,575.31)	(12,602.45)	\$44,108.59	\$31,506.14
1988	\$70,995.12	\$4,352.00	\$75,347.12	(12,602.45)	(1,575.31)	(14,177.76)	\$44,108.59	\$29,930.83
1989	\$75,347.12	\$4,618.78	\$79,965.90	(14,177.76)	(1,575.31)	(15,753.07)	\$44,108.59	\$28,355.52
1990	\$79,965.90	\$4,901.91	\$84,867.81	(15,753.07)	(1,575.31)	(17,328.37)	\$44,108.59	\$26,780.22
1991	\$84,867.81	\$5,202.40	\$90,070.20	(17,328.37)	(1,575.31)	(18,903.68)	\$44,108.59	\$25,204.91
1992	\$90,070.20	\$5,521.30	\$95,591.51	(18,903.68)	(1,575.31)	(20,478.99)	\$44,108.59	\$23,629.60
1993	\$95,591.51	\$5,859.76	\$101,451.27	(20,478.99)	(1,575.31)	(22,054.29)	\$44,108.59	\$22,054.29
1994	\$101,451.27	\$6,218.96	\$107,670.23	(22,054.29)	(1,575.31)	(23,629.60)	\$44,108.59	\$20,478.99
1995	\$107,670.23	\$6,600.19	\$114,270.41	(23,629.60)	(1,575.31)	(25,204.91)	\$44,108.59	\$18,903.68
1996	\$114,270.41	\$7,004.78	\$121,275.19	(25,204.91)	(1,575.31)	(26,780.22)	\$44,108.59	\$17,328.37
1997	\$121,275.19	\$7,434.17	\$128,709.36	(26,780.22)	(1,575.31)	(28,355.52)	\$44,108.59	\$15,753.07
1998	\$128,709.36	\$7,889.88	\$136,599.24	(28,355.52)	(1,575.31)	(29,930.83)	\$44,108.59	\$14,177.76
1999	\$136,599.24	\$8,373.53	\$144,972.78	(29,930.83)	(1,575.31)	(31,506.14)	\$44,108.59	\$12,602.45
2000	\$144,972.78	\$8,886.83	\$153,859.61	(31,506.14)	(1,575.31)	(33,081.44)	\$44,108.59	\$11,027.15
2001	\$153,859.61	\$9,431.59	\$163,291.20	(33,081.44)	(1,575.31)	(34,656.75)	\$44,108.59	\$9,451.84
2002	\$163,291.20	\$10,009.75	\$173,300.95	(34,656.75)	(1,575.31)	(36,232.06)	\$44,108.59	\$7,876.53
2003	\$173,300.95	\$10,623.35	\$183,924.30	(36,232.06)	(1,575.31)	(37,807.36)	\$44,108.59	\$6,301.23
2004	\$183,924.30	\$11,274.56	\$195,198.86	(37,807.36)	(1,575.31)	(39,382.67)	\$44,108.59	\$4,725.92
2005	\$195,198.86	\$11,965.69	\$207,164.55	(39,382.67)	(1,575.31)	(40,957.98)	\$44,108.59	\$3,150.61
2006	\$207,164.55	\$12,699.19	\$219,863.74	(40,957.98)	(1,575.31)	(42,533.28)	\$44,108.59	\$1,575.31
2007	\$219,863.74	\$13,477.65	\$233,341.38	(42,533.28)	(1,575.31)	(44,108.59)	\$44,108.59	\$0.00
2008				(44,108.59)	0.00	(44,108.59)	\$44,108.59	\$0.00
2009				(44,108.59)	0.00	(44,108.59)	\$44,108.59	\$0.00
2010				(44,108.59)	0.00	(44,108.59)	\$44,108.59	\$0.00

2009 Expenditures	PV	Accretion	Balance	Beginning AD	CY Dep Expense	Ending AD	Asset	NBV
1980	\$175,444.93	\$10,754.77	\$186,199.70	0	(5,848.16)	(5,848.16)	\$175,444.93	\$169,596.76
1981	\$186,199.70	\$11,414.04	\$197,613.74	(5,848.16)	(5,848.16)	(11,696.33)	\$175,444.93	\$163,748.60
1982	\$197,613.74	\$12,113.72	\$209,727.47	(11,696.33)	(5,848.16)	(17,544.49)	\$175,444.93	\$157,900.44
1983	\$209,727.47	\$12,856.29	\$222,583.76	(17,544.49)	(5,848.16)	(23,392.66)	\$175,444.93	\$152,052.27
1984	\$222,583.76	\$13,644.38	\$236,228.15	(23,392.66)	(5,848.16)	(29,240.82)	\$175,444.93	\$146,204.11
1985	\$236,228.15	\$14,480.79	\$250,708.93	(29,240.82)	(5,848.16)	(35,088.99)	\$175,444.93	\$140,355.94
1986	\$250,708.93	\$15,368.46	\$266,077.39	(35,088.99)	(5,848.16)	(40,937.15)	\$175,444.93	\$134,507.78
1987	\$266,077.39	\$16,310.54	\$282,387.93	(40,937.15)	(5,848.16)	(46,785.31)	\$175,444.93	\$128,659.61
1988	\$282,387.93	\$17,310.38	\$299,698.31	(46,785.31)	(5,848.16)	(52,633.48)	\$175,444.93	\$122,811.45
1989	\$299,698.31	\$18,371.51	\$318,069.82	(52,633.48)	(5,848.16)	(58,481.64)	\$175,444.93	\$116,963.29
1990	\$318,069.82	\$19,497.68	\$337,567.50	(58,481.64)	(5,848.16)	(64,329.81)	\$175,444.93	\$111,115.12
1991	\$337,567.50	\$20,692.89	\$358,260.39	(64,329.81)	(5,848.16)	(70,177.97)	\$175,444.93	\$105,266.96
1992	\$358,260.39	\$21,961.36	\$380,221.75	(70,177.97)	(5,848.16)	(76,026.14)	\$175,444.93	\$99,418.79
1993	\$380,221.75	\$23,307.59	\$403,529.34	(76,026.14)	(5,848.16)	(81,874.30)	\$175,444.93	\$93,570.63
1994	\$403,529.34	\$24,736.35	\$428,265.69	(81,874.30)	(5,848.16)	(87,722.46)	\$175,444.93	\$87,722.46
1995	\$428,265.69	\$26,252.69	\$454,518.38	(87,722.46)	(5,848.16)	(93,570.63)	\$175,444.93	\$81,874.30
1996	\$454,518.38	\$27,861.98	\$482,380.35	(93,570.63)	(5,848.16)	(99,418.79)	\$175,444.93	\$76,026.14
1997	\$482,380.35	\$29,569.92	\$511,950.27	(99,418.79)	(5,848.16)	(105,266.96)	\$175,444.93	\$70,177.97
1998	\$511,950.27	\$31,382.55	\$543,332.82	(105,266.96)	(5,848.16)	(111,115.12)	\$175,444.93	\$64,329.81
1999	\$543,332.82	\$33,306.30	\$576,639.12	(111,115.12)	(5,848.16)	(116,963.29)	\$175,444.93	\$58,481.64
2000	\$576,639.12	\$35,347.98	\$611,987.10	(116,963.29)	(5,848.16)	(122,811.45)	\$175,444.93	\$52,633.48
2001	\$611,987.10	\$37,514.81	\$649,501.91	(122,811.45)	(5,848.16)	(128,659.61)	\$175,444.93	\$46,785.31
2002	\$649,501.91	\$39,814.47	\$689,316.38	(128,659.61)	(5,848.16)	(134,507.78)	\$175,444.93	\$40,937.15
2003	\$689,316.38	\$42,255.09	\$731,571.47	(134,507.78)	(5,848.16)	(140,355.94)	\$175,444.93	\$35,088.99
2004	\$731,571.47	\$44,845.33	\$776,416.80	(140,355.94)	(5,848.16)	(146,204.11)	\$175,444.93	\$29,240.82
2005	\$776,416.80	\$47,594.35	\$824,011.15	(146,204.11)	(5,848.16)	(152,052.27)	\$175,444.93	\$23,392.66
2006	\$824,011.15	\$50,511.88	\$874,523.03	(152,052.27)	(5,848.16)	(157,900.44)	\$175,444.93	\$17,544.49
2007	\$874,523.03	\$53,608.26	\$928,131.30	(157,900.44)	(5,848.16)	(163,748.60)	\$175,444.93	\$11,696.33
2008	\$928,131.30	\$56,894.45	\$985,025.75	(163,748.60)	(5,848.16)	(169,596.76)	\$175,444.93	\$5,848.16
2009	\$985,025.75	\$60,382.08	\$1,045,407.82	(169,596.76)	(5,848.16)	(175,444.93)	\$175,444.93	\$0.00
2010				(175,444.93)	0.00	(175,444.93)	\$175,444.93	\$0.00

2010 Expenditures	PV	Accretion	Balance	Beginning AD	CY Dep Expense	Ending AD	Asset	NBV
1980	\$123,184.97	\$7,551.24	\$130,736.20	0	(3,973.71)	(3,973.71)	\$123,184.97	\$119,211.26
1981	\$130,736.20	\$8,014.13	\$138,750.33	(3,973.71)	(3,973.71)	(7,947.42)	\$123,184.97	\$115,237.55
1982	\$138,750.33	\$8,505.40	\$147,255.73	(7,947.42)	(3,973.71)	(11,921.13)	\$123,184.97	\$111,263.84
1983	\$147,255.73	\$9,026.78	\$156,282.51	(11,921.13)	(3,973.71)	(15,894.83)	\$123,184.97	\$107,290.13
1984	\$156,282.51	\$9,580.12	\$165,862.62	(15,894.83)	(3,973.71)	(19,868.54)	\$123,184.97	\$103,316.42
1985	\$165,862.62	\$10,167.38	\$176,030.00	(19,868.54)	(3,973.71)	(23,842.25)	\$123,184.97	\$99,342.71
1986	\$176,030.00	\$10,790.64	\$186,820.64	(23,842.25)	(3,973.71)	(27,815.96)	\$123,184.97	\$95,369.01
1987	\$186,820.64	\$11,452.11	\$198,272.75	(27,815.96)	(3,973.71)	(31,789.67)	\$123,184.97	\$91,395.30
1988	\$198,272.75	\$12,154.12	\$210,426.87	(31,789.67)	(3,973.71)	(35,763.38)	\$123,184.97	\$87,421.59
1989	\$210,426.87	\$12,899.17	\$223,326.03	(35,763.38)	(3,973.71)	(39,737.09)	\$123,184.97	\$83,447.88
1990	\$223,326.03	\$13,689.89	\$237,015.92	(39,737.09)	(3,973.71)	(43,710.79)	\$123,184.97	\$79,474.17
1991	\$237,015.92	\$14,529.08	\$251,544.99	(43,710.79)	(3,973.71)	(47,684.50)	\$123,184.97	\$75,500.46
1992	\$251,544.99	\$15,419.71	\$266,964.70	(47,684.50)	(3,973.71)	(51,658.21)	\$123,184.97	\$71,526.75
1993	\$266,964.70	\$16,364.94	\$283,329.64	(51,658.21)	(3,973.71)	(55,631.92)	\$123,184.97	\$67,553.05
1994	\$283,329.64	\$17,368.11	\$300,697.74	(55,631.92)	(3,973.71)	(59,605.63)	\$123,184.97	\$63,579.34
1995	\$300,697.74	\$18,432.77	\$319,130.52	(59,605.63)	(3,973.71)	(63,579.34)	\$123,184.97	\$59,605.63
1996	\$319,130.52	\$19,562.70	\$338,693.22	(63,579.34)	(3,973.71)	(67,553.05)	\$123,184.97	\$55,631.92
1997	\$338,693.22	\$20,761.89	\$359,455.11	(67,553.05)	(3,973.71)	(71,526.75)	\$123,184.97	\$51,658.21
1998	\$359,455.11	\$22,034.60	\$381,489.71	(71,526.75)	(3,973.71)	(75,500.46)	\$123,184.97	\$47,684.50
1999	\$381,489.71	\$23,385.32	\$404,875.03	(75,500.46)	(3,973.71)	(79,474.17)	\$123,184.97	\$43,710.79
2000	\$404,875.03	\$24,818.84	\$429,693.87	(79,474.17)	(3,973.71)	(83,447.88)	\$123,184.97	\$39,737.09
2001	\$429,693.87	\$26,340.23	\$456,034.10	(83,447.88)	(3,973.71)	(87,421.59)	\$123,184.97	\$35,763.38
2002	\$456,034.10	\$27,954.89	\$483,988.99	(87,421.59)	(3,973.71)	(91,395.30)	\$123,184.97	\$31,789.67
2003	\$483,988.99	\$29,668.53	\$513,657.52	(91,395.30)	(3,973.71)	(95,369.01)	\$123,184.97	\$27,815.96
2004	\$513,657.52	\$31,487.21	\$545,144.72	(95,369.01)	(3,973.71)	(99,342.71)	\$123,184.97	\$23,842.25
2005	\$545,144.72	\$33,417.37	\$578,562.10	(99,342.71)	(3,973.71)	(103,316.42)	\$123,184.97	\$19,868.54
2006	\$578,562.10	\$35,465.86	\$614,027.95	(103,316.42)	(3,973.71)	(107,290.13)	\$123,184.97	\$15,894.83
2007	\$614,027.95	\$37,639.91	\$651,667.86	(107,290.13)	(3,973.71)	(111,263.84)	\$123,184.97	\$11,921.13
2008	\$651,667.86	\$39,947.24	\$691,615.11	(111,263.84)	(3,973.71)	(115,237.55)	\$123,184.97	\$7,947.42
2009	\$691,615.11	\$42,396.01	\$734,011.11	(115,237.55)	(3,973.71)	(119,211.26)	\$123,184.97	\$3,973.71
2010	\$734,011.11	\$44,994.88	\$779,005.99	(119,211.26)	(3,973.71)	(123,184.97)	\$123,184.97	\$0.00

Total Expenditures		PV	Accretion	Balance	Beginning AD	CY Dep Expense	Ending AD	Asset	NBV
1980		\$351,679.52	\$21,557.95	\$373,237.48	0	(11,728.33)	(11,728.33)	351,679.52	\$339,951.19
1981		\$373,237.48	\$22,879.46	\$396,116.93	(11,728.33)	(11,728.33)	(23,456.66)	351,679.52	\$328,222.86
1982		\$396,116.93	\$24,281.97	\$420,398.90	(23,456.66)	(11,728.33)	(35,184.99)	351,679.52	\$316,494.53
1983		\$420,398.90	\$25,770.45	\$446,169.35	(35,184.99)	(11,728.33)	(46,913.32)	351,679.52	\$304,766.20
1984		\$446,169.35	\$27,350.18	\$473,519.53	(46,913.32)	(11,728.33)	(58,641.65)	351,679.52	\$293,037.88
1985		\$473,519.53	\$29,026.75	\$502,546.28	(58,641.65)	(11,728.33)	(70,369.97)	351,679.52	\$281,309.55
1986		\$502,546.28	\$30,806.09	\$533,352.37	(70,369.97)	(11,728.33)	(82,098.30)	351,679.52	\$269,581.22
1987		\$533,352.37	\$32,694.50	\$566,046.87	(82,098.30)	(11,728.33)	(93,826.63)	351,679.52	\$257,852.89
1988		\$566,046.87	\$34,698.67	\$600,745.54	(93,826.63)	(11,728.33)	(105,554.96)	351,679.52	\$246,124.56
1989		\$600,745.54	\$36,825.70	\$637,571.24	(105,554.96)	(11,728.33)	(117,283.29)	351,679.52	\$234,396.23
1990		\$637,571.24	\$39,083.12	\$676,654.36	(117,283.29)	(11,728.33)	(129,011.62)	351,679.52	\$222,667.90
1991		\$676,654.36	\$41,478.91	\$718,133.27	(129,011.62)	(11,728.33)	(140,739.95)	351,679.52	\$210,939.57
1992		\$718,133.27	\$44,021.57	\$762,154.84	(140,739.95)	(11,728.33)	(152,468.28)	351,679.52	\$199,211.24
1993		\$762,154.84	\$46,720.09	\$808,874.94	(152,468.28)	(11,728.33)	(164,196.61)	351,679.52	\$187,482.91
1994		\$808,874.94	\$49,584.03	\$858,458.97	(164,196.61)	(11,728.33)	(175,924.94)	351,679.52	\$175,754.58
1995		\$858,458.97	\$52,623.53	\$911,082.50	(175,924.94)	(11,728.33)	(187,653.27)	351,679.52	\$164,026.25
1996		\$911,082.50	\$55,849.36	\$966,931.86	(187,653.27)	(11,728.33)	(199,381.60)	351,679.52	\$152,297.93
1997		\$966,931.86	\$59,272.92	\$1,026,204.79	(199,381.60)	(11,728.33)	(211,109.92)	351,679.52	\$140,569.60
1998		\$1,026,204.79	\$62,906.35	\$1,089,111.14	(211,109.92)	(11,728.33)	(222,838.25)	351,679.52	\$128,841.27
1999		\$1,089,111.14	\$66,762.51	\$1,155,873.65	(222,838.25)	(11,728.33)	(234,566.58)	351,679.52	\$117,112.94
2000		\$1,155,873.65	\$70,855.05	\$1,226,728.71	(234,566.58)	(11,728.33)	(246,294.91)	351,679.52	\$105,384.61
2001		\$1,226,728.71	\$75,198.47	\$1,301,927.18	(246,294.91)	(11,728.33)	(258,023.24)	351,679.52	\$93,656.28
2002		\$1,301,927.18	\$79,808.14	\$1,381,735.31	(258,023.24)	(11,728.33)	(269,751.57)	351,679.52	\$81,927.95
2003		\$1,381,735.31	\$84,700.37	\$1,466,435.69	(269,751.57)	(11,728.33)	(281,479.90)	351,679.52	\$70,199.62
2004		\$1,466,435.69	\$89,892.51	\$1,556,328.19	(281,479.90)	(11,728.33)	(293,208.23)	351,679.52	\$58,471.29
2005		\$1,556,328.19	\$95,402.92	\$1,651,731.11	(293,208.23)	(11,728.33)	(304,936.56)	351,679.52	\$46,742.96
2006		\$1,651,731.11	\$101,251.12	\$1,752,982.23	(304,936.56)	(11,728.33)	(316,664.89)	351,679.52	\$35,014.63
2007		\$1,752,982.23	\$104,725.82	\$1,857,708.05	(316,664.89)	(11,397.18)	(328,062.07)	351,679.52	\$23,617.45
2008		\$1,857,708.05	\$96,841.69	\$1,954,549.74	(328,062.07)	(9,821.87)	(337,883.94)	351,679.52	\$13,795.58
2009		\$1,954,549.74	\$102,778.08	\$2,057,327.82	(337,883.94)	(9,821.87)	(347,705.81)	351,679.52	\$3,973.71
2010		\$2,057,327.82	\$44,994.88	\$2,102,322.71	(347,705.81)	(3,973.71)	(351,679.52)	351,679.52	\$0.00
DR ARC				\$351,679.52					
DR Cumulative Effect				\$1,604,988.15					
CR ARO					\$1,651,731.11				
CR AD					304,936.56				

AVISTA CORPORATION  
ASSET RETIREMENT OBLIGATIONS

WORK PAPERS  
TRANSFORMERS

CPI		
From initial measurement to 12/02		4.60%
All future periods		3.74%
Credit adjusted Risk Free Rate		6.13%
Year of Initial Measurement		1976
Annual number taken out of		100
Estimated Number in service		1,939
Estimated Cost per unit (2005 dollars)		\$ 470
3rd party markup	0%	<u>-</u>
Total		\$ 470

	Cost to remove unit	Units Removed	Extended Removal Costs	
1976	128	-	-	
1977	133	-	-	
1978	140	-	-	
1979	146	-	-	
1980	153	-	-	
1981	160	-	-	
1982	167	-	-	
1983	175	-	-	
1984	183	-	-	
1985	191	-	-	
1986	200	-	-	
1987	209	-	-	
1988	219	-	-	
1989	229	-	-	
1990	239	-	-	
1991	250	-	-	
1992	262	-	-	
1993	274	-	-	
1994	287	-	-	
1995	300	-	-	
1996	314	-	-	
1997	328	-	-	
1998	343	-	-	
1999	359	-	-	
2000	375	-	-	
2001	393	-	-	
2002	411	-	-	
2003	430	-	-	
2004	449	-	-	
2005	470	-	-	
2006	488	100	48,755	count 100
2007	506	100	50,579	200
2008	525	100	52,470	300
2009	544	100	54,433	400
2010	565	100	56,469	500
2011	586	100	58,580	600
2012	608	100	60,771	700
2013	630	100	63,044	800
2014	654	100	65,402	900

2015	678	100	67,848	1,000
2016	704	100	70,386	1,100
2017	730	100	73,018	1,200
2018	757	100	75,749	1,300
2019	786	100	78,582	1,400
2020	815	100	81,521	1,500
2021	846	100	84,570	1,600
2022	877	100	87,733	1,700
2023	910	100	91,014	1,800
2024	944	100	94,418	1,900
2025	979	39	38,200	1,939
2026	1,016	-	-	1,939
2027	1,054	-	-	1,939
2028	1,094	-	-	1,939
				1,939
				-

Accretion					Life Depreciation					
Year	Beginning Liability	Cash	Accretion	Ending Liability	Year	Beginning AD	CY Dep Expense	Ending AD	Asset	NBV
1976			-	(129,707)	1976				129,707	129,707
1977	(129,707)		(7,951)	(137,658)	1977	-	(2,647)	(2,647)	129,707	127,060
1978	(137,658)		(8,438)	(146,097)	1978	(2,647)	(2,647)	(5,294)	129,707	124,413
1979	(146,097)		(8,956)	(155,053)	1979	(5,294)	(2,647)	(7,941)	129,707	121,766
1980	(155,053)		(9,505)	(164,557)	1980	(7,941)	(2,647)	(10,588)	129,707	119,119
1981	(164,557)		(10,087)	(174,645)	1981	(10,588)	(2,647)	(13,235)	129,707	116,472
1982	(174,645)		(10,706)	(185,350)	1982	(13,235)	(2,647)	(15,883)	129,707	113,825
1983	(185,350)		(11,362)	(196,712)	1983	(15,883)	(2,647)	(18,530)	129,707	111,178
1984	(196,712)		(12,058)	(208,771)	1984	(18,530)	(2,647)	(21,177)	129,707	108,531
1985	(208,771)		(12,798)	(221,569)	1985	(21,177)	(2,647)	(23,824)	129,707	105,884
1986	(221,569)		(13,582)	(235,151)	1986	(23,824)	(2,647)	(26,471)	129,707	103,236
1987	(235,151)		(14,415)	(249,565)	1987	(26,471)	(2,647)	(29,118)	129,707	100,589
1988	(249,565)		(15,298)	(264,864)	1988	(29,118)	(2,647)	(31,765)	129,707	97,942
1989	(264,864)		(16,236)	(281,100)	1989	(31,765)	(2,647)	(34,412)	129,707	95,295
1990	(281,100)		(17,231)	(298,331)	1990	(34,412)	(2,647)	(37,059)	129,707	92,648
1991	(298,331)		(18,288)	(316,619)	1991	(37,059)	(2,647)	(39,706)	129,707	90,001
1992	(316,619)		(19,409)	(336,028)	1992	(39,706)	(2,647)	(42,353)	129,707	87,354
1993	(336,028)		(20,599)	(356,626)	1993	(42,353)	(2,647)	(45,001)	129,707	84,707
1994	(356,626)		(21,861)	(378,488)	1994	(45,001)	(2,647)	(47,648)	129,707	82,060
1995	(378,488)		(23,201)	(401,689)	1995	(47,648)	(2,647)	(50,295)	129,707	79,413
1996	(401,689)		(24,624)	(426,312)	1996	(50,295)	(2,647)	(52,942)	129,707	76,766
1997	(426,312)		(26,133)	(452,445)	1997	(52,942)	(2,647)	(55,589)	129,707	74,118
1998	(452,445)		(27,735)	(480,180)	1998	(55,589)	(2,647)	(58,236)	129,707	71,471
1999	(480,180)		(29,435)	(509,615)	1999	(58,236)	(2,647)	(60,883)	129,707	68,824
2000	(509,615)		(31,239)	(540,855)	2000	(60,883)	(2,647)	(63,530)	129,707	66,177
2001	(540,855)		(33,154)	(574,009)	2001	(63,530)	(2,647)	(66,177)	129,707	63,530
2002	(574,009)		(35,187)	(609,196)	2002	(66,177)	(2,647)	(68,824)	129,707	60,883
2003	(609,196)		(37,344)	(646,540)	2003	(68,824)	(2,647)	(71,471)	129,707	58,236
2004	(646,540)		(39,633)	(686,172)	2004	(71,471)	(2,647)	(74,118)	129,707	55,589
2005	(686,172)		(42,062)	(728,235)	2005	(74,118)	(2,647)	(76,766)	129,707	52,942
2006	(728,235)	48,755	(44,641)	(724,120)	2006	(76,766)	(2,647)	(79,413)	129,707	50,295
2007	(724,120)	50,579	(44,389)	(717,930)	2007	(79,413)	(2,647)	(82,060)	129,707	47,648
2008	(717,930)	52,470	(44,009)	(709,469)	2008	(82,060)	(2,647)	(84,707)	129,707	45,001
2009	(709,469)	54,433	(43,490)	(698,526)	2009	(84,707)	(2,647)	(87,354)	129,707	42,353
2010	(698,526)	56,469	(42,820)	(684,878)	2010	(87,354)	(2,647)	(90,001)	129,707	39,706
2011	(684,878)	58,580	(41,983)	(668,280)	2011	(90,001)	(2,647)	(92,648)	129,707	37,059
2012	(668,280)	60,771	(40,966)	(648,474)	2012	(92,648)	(2,647)	(95,295)	129,707	34,412
2013	(648,474)	63,044	(39,751)	(625,182)	2013	(95,295)	(2,647)	(97,942)	129,707	31,765
2014	(625,182)	65,402	(38,324)	(598,103)	2014	(97,942)	(2,647)	(100,589)	129,707	29,118
2015	(598,103)	67,848	(36,664)	(566,919)	2015	(100,589)	(2,647)	(103,236)	129,707	26,471
2016	(566,919)	70,386	(34,752)	(531,285)	2016	(103,236)	(2,647)	(105,884)	129,707	23,824
2017	(531,285)	73,018	(32,568)	(490,835)	2017	(105,884)	(2,647)	(108,531)	129,707	21,177
2018	(490,835)	75,749	(30,088)	(445,174)	2018	(108,531)	(2,647)	(111,178)	129,707	18,530
2019	(445,174)	78,582	(27,289)	(393,881)	2019	(111,178)	(2,647)	(113,825)	129,707	15,883
2020	(393,881)	81,521	(24,145)	(336,505)	2020	(113,825)	(2,647)	(116,472)	129,707	13,235
2021	(336,505)	84,570	(20,628)	(272,563)	2021	(116,472)	(2,647)	(119,119)	129,707	10,588
2022	(272,563)	87,733	(16,708)	(201,539)	2022	(119,119)	(2,647)	(121,766)	129,707	7,941
2023	(201,539)	91,014	(12,354)	(122,879)	2023	(121,766)	(2,647)	(124,413)	129,707	5,294
2024	(122,879)	94,418	(7,532)	(35,994)	2024	(124,413)	(2,647)	(127,060)	129,707	2,647
2025	(35,994)	38,200	(2,206)	(0)	2025	(127,060)	(2,647)	(129,707)	129,707	-
2026	(0)	-	(0)	(0)	2026					
2027	(0)	-	(0)	(0)	2027					
2028	(0)	-	(0)	(0)	2028					
0	(0)	-	(0)	(0)	2029					
0	(0)	-	(0)	(0)	2030					
0	(0)	-	(0)	(0)	2031					
0	(0)	-	(0)	(0)	2032					
0	(0)	-	(0)	(0)	2033					
0	(0)	-	(0)	(0)	2034					
0	(0)	-	(0)	(0)	2035					
0	(0)	-	(0)	(0)	2036					



Year	Count of installs still in Service	Distribution	Potential PCB's	Inventorie d PCBS	
1948	68	0.18%	3	7	
1949	79	0.20%	4	6	
1950	178	0.46%	9	25	
1951	116	0.30%	6	9	
1952	132	0.34%	7	9	
1953	256	0.66%	13	26	
1954	298	0.77%	15	11	
1955	510	1.31%	25	35	
1956	553	1.43%	28	42	
1957	604	1.56%	30	30	
1958	566	1.46%	28	35	
1959	552	1.42%	28	46	
1960	501	1.29%	25	47	
1961	434	1.12%	22	25	
1962	398	1.03%	20	24	
1963	404	1.04%	20	23	
1964	434	1.12%	22	31	
1965	516	1.33%	26	34	
1966	626	1.61%	31	58	
1967	599	1.54%	30	39	
1968	892	2.30%	45	77	
1969	943	2.43%	47	70	
1970	1,091	2.81%	55	61	
1971	1,622	4.18%	81	113	
1972	2,167	5.59%	108	135	
1973	2,450	6.32%	122	186	
1974	2,384	6.15%	119	147	
1975	3,083	7.95%	154	145	
1976	3,516	9.06%	176	185	
1977	3,901	10.06%	195	184	
1978	4,444	11.46%	222	272	
1979	<u>4,473</u>	11.53%	<u>224</u>	267	35515
	38,790	100.00%	1,940	2311	(3,275)

Estimated %  
containing  
PCB's

5.00%  
1939

Per conversations with Clarice Garcia, approximately 5% of the pre-80 transformers will have contamination