

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION d/b/a AVISTA UTILITIES,

Respondent.

DOCKET NOS. UE-200900 and UG-200901 (*Consolidated*)

PAUL J. ALVAREZ AND DENNIS STEPHENS
ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT

EXHIBIT PADS-23

Avista Response to Public Counsel Data Request No. 241, Attachment A

April 21, 2021

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/15/2021
CASE NO.:	UE-200900 & UG-200901	WITNESS:	Heather Rosentrater/K. Schultz
REQUESTER:	Public Counsel	RESPONDER:	Glenn Madden/ K. Schultz
TYPE:	Data Request	DEPT:	Substation Engineering
REQUEST NO.:	PC - 241	TELEPHONE:	(509) 495-2146
		EMAIL:	glenn.madden@avistacorp.com

SUBJECT: Substation Rebuilds Program

REQUEST:

Please refer to Attachments A–J provided by Avista in their response to Public Counsel Data Request No. 101.

- a) For each Attachment/project, provide the amount added to the rate base since the last rate case.
- b) For each Attachment/project, provide the amount of accumulated depreciation associated with the amounts provided in response to subpart (a) as of the end of the test period in this rate case.
- c) Provide the amount estimated for the Colville Transformer No. 2 replacement (not provided on Attachment E).
- d) Some Attachments do not identify any alternative to the work proposed. For each such Attachment, explain why the project was approved without a consideration of available alternatives.
- e) Some Attachments identify alternatives to the work proposed. For each such alternative identified, provide the estimated benefits and costs of the approved project, and the estimated benefits and costs of the identified alternatives, along with all associated business cases, worksheets, workbooks, models, cost-benefit analysis, or any other calculations used to calculate these benefit and cost estimates.
- f) For each attachment, provide any and all business cases, worksheets, workbooks, models, cost-benefit analyses, or any other calculations, presentations, requests, standards, other documentation, or industry publications which show that the value in dollars of the proposed work to customers exceeds the cost of the proposed work to customers.
- g) Provide any substation rebuild Engineering Project Request forms submitted by Avista engineers which were not approved for implementation from 2016 to 2020.

RESPONSE:

- a) Please see PC-DR-241 Attachment A, in the tab labeled “TPP Detail” for the monthly transfers to plant for the projects represented in PC-DR-101 Attachments A-J. The Company’s historical test period in its prior Washington general rate case ended December 31, 2018. Accordingly, plant additions for these projects (less A/D and ADFIT) are provided for the period January 1, 2019 through December 31, 2020.
- b) For the monthly accumulated depreciation associated with the amounts provided in part (a) please see PC-DR-241 Attachment A, in the tab labeled “Summary Cost E.” Accumulated depreciation

for the end of the Company's test period was through December 31, 2019, however, included in the rate base calculation for part (a), above, is the accumulated depreciation for the period ending December 31, 2020.

- c) Please see the Capital Project Request Form for the estimated cost provided as PC-DR-241 Attachment B.
- d) Alternatives to the work proposed are considered but may not be included in the request if they are determined to be not viable (as compared with the lowest lifecycle cost of the solution implemented).
- e) Please see the response to part (d), above.
- f) Avista is required to take the reasonable and prudent steps necessary to ensure we provide an acceptable level of service to our customers. The Attachments to Public Counsel request PC-DR-101 document the need for such investments in order to meet our service obligations, and these actions are reasonable. Because the cost to customers is necessary and reasonable, and because the investment allows us to meet our short and long-term service obligation to our customers, these costs are deemed to be prudent and in the interest of our customers.
- g) Proposed projects for the Substation Capacity Business Case are not discretionary in the long run (i.e. they are not rejected for implementation). As the demand for capital forces a reprioritization of company-wide projects, however, some substation capacity projects may be moved to future years depending on the risks associated with such a move.

Plant Additions	Func Group	Depreciation Rate [%]	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	202001	202002	202003	202004	202005	202006	202007	202008	202009
			Generation - Steam/Thermal	2.96%																			
Generation - Hydro	2.20%																						
Generation - Other	3.56%																						
Transmission	2.06%																						
Distribution - Direct	2.45%																						
Distribution - AA	2.69%																						
Distribution - AN	3.79%																						
General Plant	5.42%																						
Transportation	20.00%																						
Hardware	20.00%																						
Software	20.00%																						
Total			22,934	11,936	60,888	(100,128)	21,188	2,081,677	257,792	(21,640)	423,549	4,281,218	743,290	49,798	141,848	830,683	83,776	2,217,534	(72,134)	54,714	10,846	48,346	991
Ending Plant Balance																							
Generation - Steam/Thermal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Hydro			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission			12,555	19,589	25,132	(79,866)	(81,363)	1,973,593	2,229,857	2,256,405	2,256,405	3,341,910	3,774,923	3,796,821	3,797,270	4,533,081	4,610,561	5,205,251	5,131,624	4,992,202	5,002,878	5,002,878	5,002,878
Distribution - Direct			9,023	9,032	62,197	65,276	87,961	114,682	116,211	55,416	478,876	3,610,388	3,920,602	3,948,502	3,955,419	4,030,514	4,011,395	5,535,303	5,535,746	5,728,988	5,729,158	5,729,158	5,729,158
Distribution - AA			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution - AN			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant			1,356	6,250	8,429	10,220	10,220	10,220	10,220	22,827	22,916	87,117	87,180	87,180	221,662	241,438	266,854	365,790	366,839	367,734	367,734	416,079	417,071
Transportation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hardware			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			22,934	34,870	95,758	(4,370)	16,818	2,098,495	2,356,288	2,334,648	2,758,197	7,039,415	7,782,705	7,832,503	7,974,351	8,805,034	8,888,809	11,106,343	11,034,209	11,088,924	11,099,769	11,148,115	11,149,106
Depreciation Expense Calcula																							
Generation - Steam/Thermal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Hydro			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission			11	28	38	(47)	(138)	1,624	3,608	3,851	3,873	4,805	6,109	6,499	6,518	7,150	7,848	8,425	8,872	8,690	8,579	8,588	8,588
Distribution - Direct			9	18	73	130	156	207	235	175	545	4,168	7,675	8,020	8,055	8,139	8,196	9,729	11,283	11,480	11,677	11,678	11,678
Distribution - AA			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution - AN			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant			2	12	23	29	32	32	32	52	72	174	275	275	488	731	803	999	1,157	1,160	1,161	1,238	1,316
Transportation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hardware			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			22	58	134	112	50	1,863	3,876	4,078	4,490	9,147	14,059	14,794	15,061	16,020	16,847	19,154	21,312	21,330	21,418	21,504	21,582
Accumulated Depreciation																							
Generation - Steam/Thermal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Hydro			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission			(11)	(38)	(77)	(30)	109	(1,516)	(5,124)	(8,974)	(12,848)	(17,653)	(23,762)	(30,261)	(36,779)	(43,929)	(51,777)	(60,203)	(69,075)	(77,765)	(86,344)	(94,932)	(103,520)
Distribution - Direct			(9)	(28)	(100)	(230)	(386)	(593)	(828)	(1,003)	(1,548)	(5,715)	(13,390)	(21,410)	(29,465)	(37,604)	(45,800)	(55,529)	(66,812)	(78,293)	(89,970)	(101,648)	(113,325)
Distribution - AA			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution - AN			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant			(2)	(14)	(37)	(67)	(99)	(131)	(164)	(216)	(288)	(462)	(737)	(1,012)	(1,500)	(2,231)	(3,034)	(4,033)	(5,190)	(6,350)	(7,512)	(8,749)	(10,065)
Transportation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hardware			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			(22)	(80)	(214)	(327)	(377)	(2,240)	(6,115)	(10,193)	(14,683)	(23,830)	(37,889)	(52,683)	(67,744)	(83,765)	(100,611)	(119,765)	(141,077)	(162,407)	(183,826)	(205,329)	(226,911)
Basis Adjustments [2]																							
Generation - Steam/Thermal	7%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Hydro	7%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Other	7%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	10%		31,640	31,640	31,640	31,640	31,640	31,640	31,640	31,640	31,640	31,640	31,640	31,640	17,330	17,330	17,330	17,330	17,330	17,330	17,330	17,330	17,330
Distribution - Direct	20%		65,808	65,808	65,808	65,808	65,808	65,808	65,808	65,808	65,808	65,808	65,808	65,808	41,046	41,046	41,046	41,046	41,046	41,046	41,046	41,046	41,046
Distribution - AA	20%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution - AN	20%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant	0%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	0%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hardware	0%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software	0%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			97,449	97,449	97,449	97,449	97,449	97,449	97,449	97,449	97,449	97,449	97,449	97,449	58,376	58,376	58,376	58,376	58,376	58,376	58,376	58,376	58,376
Year 1 Tax Depreciation Expense																							
Generation - Steam/Thermal	3.75%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Hydro	3.75%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Other	3.75%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	3.75%		10,679	10,679	10,679	10,679	10,679	10,679	10,679	10,679	10,679	10,679	10,679	10,679	5,849	5,849	5,849	5,849	5,849	5,849	5,849	5,849	5,849
Distribution - Direct	3.75%		9,871	9,871	9,871	9,871	9,871	9,871	9,871	9,871	9,871	9,871	9,871	9,871	6,157	6,157	6,157	6,157	6,157	6,157	6,157	6,157	6,157
Distribution - AA	3.75%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution - AN	3.75%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant	14.29%		1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	3,441	3,441	3,441	3,441	3,441	3,441	3,441	3,441	3,441	3,441
Transportation	20.00%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hardware	20.00%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software	16.67%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			21,588	21,588	21,588	21,588																	

Func Group	Depreciation Rate [1]	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	202001	202002	202003	202004	202005	202006	202007	202008	202009	
Year 2 Tax Depreciation Expense																							
Generation - Steam/Thermal	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Hydro	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Other	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	20,557	20,557	20,557	20,557	20,557	20,557	20,557	20,557	20,557	20,557
Distribution - Direct	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	19,003	19,003	19,003	19,003	19,003	19,003	19,003	19,003	19,003	19,003
Distribution - AA	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution - AN	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant	24.49%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	32.00%	-	-	-	-	-	-	-	-	-	-	-	-	1,779	1,779	1,779	1,779	1,779	1,779	1,779	1,779	1,779	1,779
Hardware	32.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software	33.33%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	41,339	41,339	41,339	41,339	41,339	41,339	41,339	41,339	41,339	41,339
Year 3 Tax Depreciation Expense																							
Generation - Steam/Thermal	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Hydro	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Other	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution - Direct	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution - AA	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution - AN	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant	17.49%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	19.20%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hardware	19.20%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software	33.33%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year 4 Tax Depreciation Expense																							
Generation - Steam/Thermal	6.18%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Hydro	6.18%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Other	6.18%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	6.18%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution - Direct	6.18%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution - AA	6.18%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution - AN	6.18%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant	12.49%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	11.52%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hardware	11.52%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software	16.67%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Tax Depreciation Expense																							
Generation - Steam/Thermal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Hydro	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	42,319	42,319	42,319	42,319	42,319	42,319	42,319	42,319	42,319	42,319	42,319	42,319	42,319	43,736	43,736	43,736	43,736	43,736	43,736	43,736	43,736	43,736	43,736
Distribution - Direct	75,680	75,680	75,680	75,680	75,680	75,680	75,680	75,680	75,680	75,680	75,680	75,680	75,680	66,205	66,205	66,205	66,205	66,205	66,205	66,205	66,205	66,205	66,205
Distribution - AA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution - AN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	5,220	5,220	5,220	5,220	5,220	5,220	5,220	5,220	5,220	5,220
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		119,037	119,037	119,037	119,037	119,037	119,037	119,037	119,037	119,037	119,037	119,037	119,037	115,162	115,162	115,162	115,162	115,162	115,162	115,162	115,162	115,162	115,162
Accumulated Tax Depreciation																							
Generation - Steam/Thermal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Hydro	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	(42,319)	(84,637)	(126,956)	(169,275)	(211,594)	(253,912)	(296,231)	(338,550)	(380,869)	(423,187)	(465,506)	(507,825)	(551,561)	(595,297)	(639,034)	(682,770)	(726,506)	(770,243)	(813,979)	(857,715)	(901,452)	(945,188)	(988,924)
Distribution - Direct	(75,680)	(151,359)	(227,039)	(302,718)	(378,398)	(454,078)	(529,757)	(605,437)	(681,117)	(756,796)	(832,476)	(908,155)	(974,361)	(1,040,566)	(1,106,771)	(1,172,977)	(1,239,182)	(1,305,387)	(1,371,592)	(1,437,798)	(1,504,003)	(1,570,208)	(1,636,413)
Distribution - AA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution - AN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant	(1,038)	(2,076)	(3,114)	(4,153)	(5,191)	(6,229)	(7,267)	(8,305)	(9,343)	(10,382)	(11,420)	(12,458)	(13,496)	(14,534)	(15,572)	(16,610)	(17,648)	(18,686)	(19,724)	(20,762)	(21,800)	(22,838)	(23,876)
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(119,037)	(238,073)	(357,110)	(476,146)	(595,183)	(714,219)	(833,256)	(952,292)	(1,071,329)	(1,190,365)	(1,309,402)	(1,428,438)	(1,547,474)	(1,666,510)	(1,785,546)	(1,904,582)	(2,023,618)	(2,142,654)	(2,261,690)	(2,380,726)	(2,500,762)	(2,620,798)
Book/Tax Difference																							
Generation - Steam/Thermal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Hydro	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generation - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	(42,308)	(84,599)	(126,879)	(169,245)	(211,702)	(252,397)	(291,108)	(329,576)	(368,021)	(405,534)	(441,745)	(477,564)	(514,782)	(551,368)	(587,256)	(622,567)	(657,431)	(692,478)	(727,635)	(762,783)	(797,931)	(833,079)	(868,227)
Distribution - Direct	(75,670)	(151,332)	(226,939)	(302,488)	(378,012)	(453,485)	(528,929)	(604,434)	(679,569)	(754,081)	(828,596)	(903,111)	(977,626)	(1,052,141)	(1,126,656)	(1,201,171)	(1,275,686)	(1,350,201)	(1,424,716)	(1,499,231)	(1,573,746)	(1,648,261)	(1,722,776)
Distribution - AA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution - AN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant	(1,036)	(2,062)	(3,077)	(4,086)	(5,092)	(6,098)	(7,104)	(8,090)	(9,055)	(9,920)	(10,683)	(11,446)	(12,209)	(12,972)	(13,735)	(14,498)	(15,261)						

Plant Additions	Func Group	Depreciation Rate [%]	202010	202011	202012
			Generation - Steam/Thermal	2.96%	
	Generation - Hydro	2.20%			
	Generation - Other	3.56%			
	Transmission	2.06%	11,234	404,903	457,450
	Distribution - Direct	2.45%	(0)	664,916	17,165
	Distribution - AA	2.45%			
	Distribution - AN	2.69%			
	General Plant	3.79%	266	(41,189)	-
	Transportation	5.42%			
	Hardware	20.00%			
	Software	20.00%			
Total			11,500	1,028,630	474,615
Ending Plant Balance					
	Generation - Steam/Thermal		-	-	-
	Generation - Hydro		-	-	-
	Generation - Other		-	-	-
	Transmission		5,014,112	5,419,015	5,876,465
	Distribution - Direct		5,729,158	6,394,074	6,411,239
	Distribution - AA		-	-	-
	Distribution - AN		-	-	-
	General Plant		417,337	376,148	376,148
	Transportation		-	-	-
	Hardware		-	-	-
	Software		-	-	-
Total			11,160,607	12,189,237	12,663,852
Depreciation Expense Calcula					
	Generation - Steam/Thermal		-	-	-
	Generation - Hydro		-	-	-
	Generation - Other		-	-	-
	Transmission		8,598	8,955	9,695
	Distribution - Direct		11,678	12,355	13,050
	Distribution - AA		-	-	-
	Distribution - AN		-	-	-
	General Plant		1,318	1,253	1,188
	Transportation		-	-	-
	Hardware		-	-	-
	Software		-	-	-
Total			21,593	22,563	23,934
Accumulated Depreciation					
	Generation - Steam/Thermal		-	-	-
	Generation - Hydro		-	-	-
	Generation - Other		-	-	-
	Transmission		(112,118)	(121,073)	(130,769)
	Distribution - Direct		(125,003)	(137,358)	(150,409)
	Distribution - AA		-	-	-
	Distribution - AN		-	-	-
	General Plant		(11,383)	(12,636)	(13,824)
	Transportation		-	-	-
	Hardware		-	-	-
	Software		-	-	-
Total			(248,504)	(271,068)	(295,001)
Basis Adjustments [2]					
	Generation - Steam/Thermal	7%	-	-	-
	Generation - Hydro	7%	-	-	-
	Generation - Other	7%	-	-	-
	Transmission	10%	17,330	17,330	17,330
	Distribution - Direct	20%	41,046	41,046	41,046
	Distribution - AA	20%	-	-	-
	Distribution - AN	20%	-	-	-
	General Plant	0%	-	-	-
	Transportation	0%	-	-	-
	Hardware	0%	-	-	-
	Software	0%	-	-	-
Total			58,376	58,376	58,376
Year 1 Tax Depreciation Expense					
	Generation - Steam/Thermal	3.75%	-	-	-
	Generation - Hydro	3.75%	-	-	-
	Generation - Other	3.75%	-	-	-
	Transmission	3.75%	5,849	5,849	5,849
	Distribution - Direct	3.75%	6,157	6,157	6,157
	Distribution - AA	3.75%	-	-	-
	Distribution - AN	3.75%	-	-	-
	General Plant	14.29%	3,441	3,441	3,441
	Transportation	20.00%	-	-	-
	Hardware	20.00%	-	-	-
	Software	16.67%	-	-	-
Total			15,447	15,447	15,447

Func Group	Depreciation Rate [1]	202010	202011	202012
Year 2 Tax Depreciation Expense				
Generation - Steam/Thermal	7.22%	-	-	-
Generation - Hydro	7.22%	-	-	-
Generation - Other	7.22%	-	-	-
Transmission	7.22%	20,557	20,557	20,557
Distribution - Direct	7.22%	19,003	19,003	19,003
Distribution - AA	7.22%	-	-	-
Distribution - AN	7.22%	-	-	-
General Plant	24.49%	1,779	1,779	1,779
Transportation	32.00%	-	-	-
Hardware	32.00%	-	-	-
Software	33.33%	-	-	-
Total		41,339	41,339	41,339
Year 3 Tax Depreciation Expense				
Generation - Steam/Thermal	6.68%	-	-	-
Generation - Hydro	6.68%	-	-	-
Generation - Other	6.68%	-	-	-
Transmission	6.68%	-	-	-
Distribution - Direct	6.68%	-	-	-
Distribution - AA	6.68%	-	-	-
Distribution - AN	6.68%	-	-	-
General Plant	17.49%	-	-	-
Transportation	19.20%	-	-	-
Hardware	19.20%	-	-	-
Software	33.33%	-	-	-
Total		-	-	-
Year 4 Tax Depreciation Expense				
Generation - Steam/Thermal	6.18%	-	-	-
Generation - Hydro	6.18%	-	-	-
Generation - Other	6.18%	-	-	-
Transmission	6.18%	-	-	-
Distribution - Direct	6.18%	-	-	-
Distribution - AA	6.18%	-	-	-
Distribution - AN	6.18%	-	-	-
General Plant	12.49%	-	-	-
Transportation	11.52%	-	-	-
Hardware	11.52%	-	-	-
Software	16.67%	-	-	-
Total		-	-	-
Total Tax Depreciation Expense				
Generation - Steam/Thermal		-	-	-
Generation - Hydro		-	-	-
Generation - Other		-	-	-
Transmission		43,736	43,736	43,736
Distribution - Direct		66,205	66,205	66,205
Distribution - AA		-	-	-
Distribution - AN		-	-	-
General Plant		5,220	5,220	5,220
Transportation		-	-	-
Hardware		-	-	-
Software		-	-	-
Total		115,162	115,162	115,162
Accumulated Tax Depreciation				
Generation - Steam/Thermal		-	-	-
Generation - Hydro		-	-	-
Generation - Other		-	-	-
Transmission		(945,188)	(988,924)	(1,032,660)
Distribution - Direct		(1,570,208)	(1,636,414)	(1,702,619)
Distribution - AA		-	-	-
Distribution - AN		-	-	-
General Plant		(64,661)	(69,882)	(75,102)
Transportation		-	-	-
Hardware		-	-	-
Software		-	-	-
Total		(2,580,057)	(2,695,219)	(2,810,381)
Book/Tax Difference				
Generation - Steam/Thermal		-	-	-
Generation - Hydro		-	-	-
Generation - Other		-	-	-
Transmission		(833,070)	(867,851)	(901,892)
Distribution - Direct		(1,445,205)	(1,499,055)	(1,552,210)
Distribution - AA		-	-	-
Distribution - AN		-	-	-
General Plant		(53,279)	(57,246)	(61,278)
Transportation		-	-	-
Hardware		-	-	-
Software		-	-	-
Total		(2,331,553)	(2,424,152)	(2,515,380)
ADFIT				
Generation - Steam/Thermal	21.00%	-	-	-
Generation - Hydro		-	-	-
Generation - Other		-	-	-
Transmission		(174,945)	(182,249)	(189,397)
Distribution - Direct		(303,493)	(314,802)	(325,964)
Distribution - AA		-	-	-
Distribution - AN		-	-	-
General Plant		(11,188)	(12,022)	(12,868)
Transportation		-	-	-
Hardware		-	-	-
Software		-	-	-
Total		(489,626)	(509,072)	(528,230)

[1] Book Rates from the Depreciation Study approved in Order 04 related to UE-180167 and UG-180167 12/31/2020 EOP Rate Base 11,840,621
 [2] Electric repairs have historically been generation, transmission, and distribution related; this year's

Func Group	Depreciation Rate [1]	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	202001	202002	202003	202004	202005	202006	202007	202008	
Year 2 Tax Depreciation Expense																						
Underground Storage	7.22%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - Direct	7.22%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - AA	7.22%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - AN	7.22%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Plant	24.49%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	32.00%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hardware	32.00%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software	33.33%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Year 3 Tax Depreciation Expense																						
Underground Storage	6.68%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - Direct	6.68%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - AA	6.68%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - AN	6.68%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Plant	17.49%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	19.20%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hardware	19.20%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software	33.33%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Year 4 Tax Depreciation Expense																						
Underground Storage	6.18%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - Direct	6.18%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - AA	6.18%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - AN	6.18%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Plant	12.49%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	11.52%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hardware	11.52%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software	16.67%													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Depreciation Expense																						
Underground Storage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - Direct		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - AA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - AN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	281	281	281	281	281	281	281	281	281
Transportation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hardware		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 281	\$ 281	\$ 281	\$ 281	\$ 281	\$ 281	\$ 281	\$ 281	\$ 281
Accumulated Tax Depreciation																						
Underground Storage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - Direct		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - AA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - AN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(281)	(562)	(843)	(1,124)	(1,406)	(1,687)	(1,968)	(2,249)	
Transportation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hardware		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (281)	\$ (562)	\$ (843)	\$ (1,124)	\$ (1,406)	\$ (1,687)	\$ (1,968)	\$ (2,249)	
Book/Tax Difference																						
Underground Storage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - Direct		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - AA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - AN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(281)	(562)	(843)	(1,124)	(1,406)	(1,687)	(1,968)	(2,249)	
Transportation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hardware		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (281)	\$ (562)	\$ (843)	\$ (1,124)	\$ (1,406)	\$ (1,687)	\$ (1,968)	\$ (2,249)	
ADFIT																						
Underground Storage	21.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - Direct		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - AA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution - AN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(59)	(118)	(177)	(236)	(295)	(354)	(413)	(472)	
Transportation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hardware		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (59)	\$ (118)	\$ (177)	\$ (236)	\$ (295)	\$ (354)	\$ (413)	\$ (472)	

[1] Book Rates from the Depreciation Study approved in Order 04 related to UE-180167 and UG-180168

[2] Natural gas repairs have historically been distribution related; this year's percentage is based off a 3-year average (2016-2018) of AN's share of natural gas distribution as a percentage of additions.

	Func Group	Depreciation Rate [1]	202009	202010	202011	202012
Plant Additions	Underground Storage	1.46%				
	Distribution - Direct	2.37%				
	Distribution - AA	2.37%				
	Distribution - AN	2.33%				
	General Plant	3.79%	\$ -	\$ -	\$ 23,605	\$ -
	Transportation	5.42%				
	Hardware	20.00%				
	Software	20.00%				
Total			\$ -	\$ -	\$ 23,605	\$ -
Ending Plant Balance	Underground Storage		\$ -	\$ -	\$ -	\$ -
	Distribution - Direct		\$ -	\$ -	\$ -	\$ -
	Distribution - AA		\$ -	\$ -	\$ -	\$ -
	Distribution - AN		\$ -	\$ -	\$ -	\$ -
	General Plant		\$ -	\$ -	\$ 23,605	\$ 23,605
	Transportation		\$ -	\$ -	\$ -	\$ -
	Hardware		\$ -	\$ -	\$ -	\$ -
	Software		\$ -	\$ -	\$ -	\$ -
Total			\$ -	\$ -	\$ 23,605	\$ 23,605
Depreciation Expense Calculated	Underground Storage		\$ -	\$ -	\$ -	\$ -
	Distribution - Direct		\$ -	\$ -	\$ -	\$ -
	Distribution - AA		\$ -	\$ -	\$ -	\$ -
	Distribution - AN		\$ -	\$ -	\$ -	\$ -
	General Plant		\$ -	\$ -	\$ 37	\$ 75
	Transportation		\$ -	\$ -	\$ -	\$ -
	Hardware		\$ -	\$ -	\$ -	\$ -
	Software		\$ -	\$ -	\$ -	\$ -
Total			\$ -	\$ -	\$ 37	\$ 75
Accumulated Depreciation	Underground Storage		\$ -	\$ -	\$ -	\$ -
	Distribution - Direct		\$ -	\$ -	\$ -	\$ -
	Distribution - AA		\$ -	\$ -	\$ -	\$ -
	Distribution - AN		\$ -	\$ -	\$ -	\$ -
	General Plant		\$ -	\$ -	\$ (37)	\$ (112)
	Transportation		\$ -	\$ -	\$ -	\$ -
	Hardware		\$ -	\$ -	\$ -	\$ -
	Software		\$ -	\$ -	\$ -	\$ -
Total			\$ -	\$ -	\$ (37)	\$ (112)
Basis Adjustments [2]	Underground Storage	0%	\$ -	\$ -	\$ -	\$ -
	Distribution - Direct	10%	\$ -	\$ -	\$ -	\$ -
	Distribution - AA	10%	\$ -	\$ -	\$ -	\$ -
	Distribution - AN	10%	\$ -	\$ -	\$ -	\$ -
	General Plant	0%	\$ -	\$ -	\$ -	\$ -
	Transportation	0%	\$ -	\$ -	\$ -	\$ -
	Hardware	0%	\$ -	\$ -	\$ -	\$ -
	Software	0%	\$ -	\$ -	\$ -	\$ -
Total			\$ -	\$ -	\$ -	\$ -
Year 1 Tax Depreciation Expense	Underground Storage	3.75%	\$ -	\$ -	\$ -	\$ -
	Distribution - Direct	3.75%	\$ -	\$ -	\$ -	\$ -
	Distribution - AA	3.75%	\$ -	\$ -	\$ -	\$ -
	Distribution - AN	3.75%	\$ -	\$ -	\$ -	\$ -
	General Plant	14.29%	\$ 281	\$ 281	\$ 281	\$ 281
	Transportation	20.00%	\$ -	\$ -	\$ -	\$ -
	Hardware	20.00%	\$ -	\$ -	\$ -	\$ -
	Software	16.67%	\$ -	\$ -	\$ -	\$ -
Total			\$ 281	\$ 281	\$ 281	\$ 281

	Func Group	Depreciation Rate [1]	202009	202010	202011	202012
Year 2 Tax Depreciation Expense	Underground Storage	7.22%	\$ -	\$ -	\$ -	\$ -
	Distribution - Direct	7.22%	\$ -	\$ -	\$ -	\$ -
	Distribution - AA	7.22%	\$ -	\$ -	\$ -	\$ -
	Distribution - AN	7.22%	\$ -	\$ -	\$ -	\$ -
	General Plant	24.49%	\$ -	\$ -	\$ -	\$ -
	Transportation	32.00%	\$ -	\$ -	\$ -	\$ -
	Hardware	32.00%	\$ -	\$ -	\$ -	\$ -
	Software	33.33%	\$ -	\$ -	\$ -	\$ -
Total			\$ -	\$ -	\$ -	\$ -
Year 3 Tax Depreciation Expense	Underground Storage	6.68%				
	Distribution - Direct	6.68%				
	Distribution - AA	6.68%				
	Distribution - AN	6.68%				
	General Plant	17.49%				
	Transportation	19.20%				
	Hardware	19.20%				
	Software	33.33%				
Total			\$ -	\$ -	\$ -	\$ -
Year 4 Tax Depreciation Expense	Underground Storage	6.18%				
	Distribution - Direct	6.18%				
	Distribution - AA	6.18%				
	Distribution - AN	6.18%				
	General Plant	12.49%				
	Transportation	11.52%				
	Hardware	11.52%				
	Software	16.67%				
Total			\$ -	\$ -	\$ -	\$ -
Total Tax Depreciation Expense	Underground Storage		\$ -	\$ -	\$ -	\$ -
	Distribution - Direct		\$ -	\$ -	\$ -	\$ -
	Distribution - AA		\$ -	\$ -	\$ -	\$ -
	Distribution - AN		\$ -	\$ -	\$ -	\$ -
	General Plant		\$ 281	\$ 281	\$ 281	\$ 281
	Transportation		\$ -	\$ -	\$ -	\$ -
	Hardware		\$ -	\$ -	\$ -	\$ -
	Software		\$ -	\$ -	\$ -	\$ -
Total			\$ 281	\$ 281	\$ 281	\$ 281
Accumulated Tax Depreciation	Underground Storage		\$ -	\$ -	\$ -	\$ -
	Distribution - Direct		\$ -	\$ -	\$ -	\$ -
	Distribution - AA		\$ -	\$ -	\$ -	\$ -
	Distribution - AN		\$ -	\$ -	\$ -	\$ -
	General Plant		\$ (2,530)	\$ (2,811)	\$ (3,092)	\$ (3,373)
	Transportation		\$ -	\$ -	\$ -	\$ -
	Hardware		\$ -	\$ -	\$ -	\$ -
	Software		\$ -	\$ -	\$ -	\$ -
Total			\$ (2,530)	\$ (2,811)	\$ (3,092)	\$ (3,373)
Book/Tax Difference	Underground Storage		\$ -	\$ -	\$ -	\$ -
	Distribution - Direct		\$ -	\$ -	\$ -	\$ -
	Distribution - AA		\$ -	\$ -	\$ -	\$ -
	Distribution - AN		\$ -	\$ -	\$ -	\$ -
	General Plant		\$ (2,530)	\$ (2,811)	\$ (3,055)	\$ (3,261)
	Transportation		\$ -	\$ -	\$ -	\$ -
	Hardware		\$ -	\$ -	\$ -	\$ -
	Software		\$ -	\$ -	\$ -	\$ -
Total			\$ (2,530)	\$ (2,811)	\$ (3,055)	\$ (3,261)
ADFIT	Underground Storage	21.00%	\$ -	\$ -	\$ -	\$ -
	Distribution - Direct		\$ -	\$ -	\$ -	\$ -
	Distribution - AA		\$ -	\$ -	\$ -	\$ -
	Distribution - AN		\$ -	\$ -	\$ -	\$ -
	General Plant		\$ (531)	\$ (590)	\$ (642)	\$ (685)
	Transportation		\$ -	\$ -	\$ -	\$ -
	Hardware		\$ -	\$ -	\$ -	\$ -
	Software		\$ -	\$ -	\$ -	\$ -
Total			\$ (531)	\$ (590)	\$ (642)	\$ (685)

[1] Book Rates from the Depreciation Study approved in Order 04 related to UE-180167 an
[2] Natural gas repairs have historically been distribution related; this year's percentage is t

Electric - Plant Additions

Depreciation Category	Sum of WA-E 201901	Sum of WA-E 201902
Elec Distribution 360-373	\$ 9,023.43	\$ 8.19
Elec Transmission 350-359	\$ 12,554.71	\$ 7,034.19
General 389 / 393-395 / 397-398	\$ 1,356.10	\$ 4,893.41
Grand Total	\$ 22,934.24	\$ 11,935.79

Natural Gas - Plant Additions

Depreciation Category	Sum of WA-G 201901	Sum of WA-G 201902
Elec Distribution 360-373	0	0
Elec Transmission 350-359	0	0
General 389 / 393-395 / 397-398	0	0
Grand Total	0	0

Sum of WA-E 201903	Sum of WA-E 201904	Sum of WA-E 201905	Sum of WA-E 201906
\$ 53,165.66	\$ 3,078.36	\$ 22,685.70	\$ 26,720.56
\$ 5,543.06	\$ (104,997.77)	\$ (1,497.31)	\$ 2,054,956.56
\$ 2,179.47	\$ 1,790.96	\$ -	\$ -
\$ 60,888.19	\$ (100,128.45)	\$ 21,188.39	\$ 2,081,677.12

Sum of WA-G 201903	Sum of WA-G 201904	Sum of WA-G 201905	Sum of WA-G 201906
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

Sum of WA-E 201907	Sum of WA-E 201908	Sum of WA-E 201909	Sum of WA-E 201910
\$ 1,528.92	\$ (60,794.61)	\$ 423,460.02	\$ 3,131,512.12
\$ 256,263.33	\$ 26,548.18	\$ 0.00	\$ 1,085,504.76
\$ -	\$ 12,606.83	\$ 88.91	\$ 64,200.91
\$ 257,792.25	\$ (21,639.60)	\$ 423,548.93	\$ 4,281,217.79

Sum of WA-G 201907	Sum of WA-G 201908	Sum of WA-G 201909	Sum of WA-G 201910
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

|

Sum of WA-E 201911	Sum of WA-E 201912	Sum of WA-E 202001	Sum of WA-E 202002
\$ 310,213.60	\$ 27,899.96	\$ 6,917.32	\$ 75,095.21
\$ 433,013.43	\$ 21,897.93	\$ 448.48	\$ 735,811.92
\$ 63.23	\$ -	\$ 134,482.18	\$ 19,775.81
\$ 743,290.26	\$ 49,797.89	\$ 141,847.98	\$ 830,682.94

Sum of WA-G 201911	Sum of WA-G 201912	Sum of WA-G 202001	Sum of WA-G 202002
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

Sum of WA-E 202003	Sum of WA-E 202004	Sum of WA-E 202005	Sum of WA-E 202006
\$ (19,119.51)	\$ 1,523,908.12	\$ 443.29	\$ 193,241.73
\$ 77,479.08	\$ 594,690.19	\$ (73,626.98)	\$ (139,421.81)
\$ 25,416.04	\$ 98,935.77	\$ 1,049.47	\$ 894.56
\$ 83,775.61	\$ 2,217,534.08	\$ (72,134.23)	\$ 54,714.48

Sum of WA-G 202003	Sum of WA-G 202004	Sum of WA-G 202005	Sum of WA-G 202006
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

Sum of WA-E 202007	Sum of WA-E 202008	Sum of WA-E 202009	Sum of WA-E 202010
\$ 169.68	\$ -	\$ -	\$ (0.00)
\$ 10,675.90	\$ 0.00	\$ -	\$ 11,234.34
\$ -	\$ 48,345.69	\$ 991.24	\$ 266.01
\$ 10,845.58	\$ 48,345.69	\$ 991.24	\$ 11,500.35

Sum of WA-G 202007	Sum of WA-G 202008	Sum of WA-G 202009	Sum of WA-G 202010
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

Sum of WA-E 202011	Sum of WA-E 202012		
\$ 664,916.30	\$ 17,164.69	\$	6,411,239
\$ 404,902.73	\$ 457,450.27	\$	5,876,465
\$ (41,188.85)	\$ -	\$	376,148
\$ 1,028,630.17	\$ 474,614.96	\$	12,663,852

Sum of WA-G 202011	Sum of WA-G 202012		
0	0	\$	-
0	0	\$	-
23605.46098	0	\$	23,605
23605.46098	0	\$	23,605

ER	B1val	B1 Desc	Ser.Jur	Depreciation Category (per Utility Account)	WA - E %	WA - G %	Total 201901	Total 201902	Total 201903	Total 201904	Total 201905	Total 201906	Total 201907	Total 201908	Total 201909	Total 201910	Total 201911	Total 201912	Total 202001	Total 202002	Total 202003	Total 202004	Total 202005	Total 202006	Total 202007
2204	BS202	Ford 115/13V Substation Rebuild (Dist Integration)	ED.WA	Elec Distribution 360-373	100%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	BS202	Ford 115 KV - Rebuild Substation	CD.AA	General 389 / 393-395 / 397-398	48%	15%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	BS202	Ford 115 KV - Rebuild Substation	ED.AN	Elec Transmission 350-359	66%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	BS202	Ford 115 KV - Rebuild Substation	ED.WA	Elec Distribution 360-373	100%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	BS202	Ford 115 KV - Rebuild Substation	ED.WA	General 389 / 393-395 / 397-398	100%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	BT306	Ford Substation 115-13KV Rebuild - Tx Integration	ED.AN	Elec Transmission 350-359	66%	0%	-	-	-	-	-	-	-	-	-	-	-	-	133,273	19,722	6,224	1,329,326	443	194,376	170
2204	FD700	Lee&Reynolds 2nd Xfm: Integrate Distribution Circuits	ED.WA	Elec Distribution 360-373	100%	0%	-	-	53,166	-	-	-	-	-	-	-	-	-	-	-	117,964	-	-	-	16,264
2204	FS700	Lee & Reynolds Sub 115/13V Capacity Increase	ED.AN	Elec Transmission 350-359	66%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	FS700	Lee & Reynolds Sub 115/13V Capacity Increase	ED.WA	Elec Distribution 360-373	100%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	FS700	Lee & Reynolds Sub 115/13V Capacity Increase	ED.WA	General 389 / 393-395 / 397-398	100%	0%	1,356	4,893	2,179	1,791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	FT700	Lee & Reynolds Sub 115/13V Capacity Incr Tx Integ	ED.AN	Elec Transmission 350-359	66%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	LC903	Dry Gulch 115KV Substation	ED.AN	General 389 / 393-395 / 397-398	69%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	LS208	Kamiah 115 KV - Rebuild Substation	ED.AN	Elec Transmission 350-359	66%	0%	-	-	-	(167,764)	-	4,290	(22,564)	-	-	-	-	-	-	-	-	-	-	-	-
2204	LS208	Kamiah 115 KV - Rebuild Substation	ED.ID	Elec Distribution 360-373	0%	0%	-	-	-	390,284	3,647	(37,630)	22,745	0	-	-	-	-	-	-	-	-	-	-	-
2204	LS208	Kamiah 115 KV - Rebuild Substation	ED.ID	General 389 / 393-395 / 397-398	0%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	LS806	Dry Gulch 115KV Sub- Brownfield (Substation)	ED.AN	Elec Transmission 350-359	66%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	LS806	Dry Gulch 115KV Sub- Brownfield (Substation)	ED.WA	Elec Distribution 360-373	100%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	LT701	Kamiah 115KV Sub Integration	ED.AN	Elec Transmission 350-359	66%	0%	-	-	-	-	(3,030)	19,988	0	-	-	-	-	-	-	-	-	-	-	-	-
2204	SS514	9th & Central - Substation Rebuild	ED.AN	Elec Transmission 350-359	66%	0%	(5,632)	-	-	-	-	(19,599)	-	52,729	-	-	-	-	-	-	-	-	-	-	-
2204	SS514	9th & Central - Substation Rebuild	ED.WA	Elec Distribution 360-373	100%	0%	-	-	-	-	-	-	19,922	48	(52,429)	0	-	-	-	-	-	-	-	-	-
2204	SS514	9th & Central - Substation Rebuild	ED.WA	General 389 / 393-395 / 397-398	100%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	SS703	Westside Auto Transformer #2	ED.AN	Elec Transmission 350-359	66%	0%	-	-	-	-	-	3,126,868	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	SS811	Mead Feeder 12F3 Addition	ED.WA	Elec Distribution 360-373	100%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	SS811	Mead Feeder 12F3 Addition	ED.WA	General 389 / 393-395 / 397-398	100%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	SS814	Opportunity Sub - Add Metering to Valleyway Tap	ED.AN	Elec Transmission 350-359	66%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	SS814	Opportunity Sub - Add Metering to Valleyway Tap	ED.WA	Elec Distribution 360-373	100%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	WD803	Spirit Distribution work for transformer repl	ED.WA	Elec Distribution 350-359	66%	0%	6,446	6,139	6,959	5,817	198	-	987	(12,820)	-	-	-	-	-	-	-	-	-	-	-
2204	WS700	Colville Substation 115/13V Transformer Repl	ED.WA	Elec Distribution 360-373	100%	0%	9,023	8	-	3,078	5	-	1,481	(8,365)	(0)	-	-	-	-	-	-	-	-	-	-
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.AN	Elec Distribution 360-373	69%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.AN	Elec Transmission 350-359	66%	0%	5,746	4,577	1,486	1,986	551	-	411,984	536	-	164	474,858	-	-	-	-	-	-	-	-
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.AN	General 389 / 393-395 / 397-398	69%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.ID	Elec Distribution 360-373	0%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.WA	Elec Distribution 360-373	100%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.WA	General 389 / 393-395 / 397-398	100%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2215	XS206	System - Substation Structure Replace / Install	ED.AN	Elec Transmission 350-359	66%	0%	12,566	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2215	XS206	System - Substation Structure Replace / Install	ED.ID	Elec Distribution 360-373	0%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total							29,506	15,618	63,790	235,193	24,052	#####	414,682	(7,743)	423,549	#####	969,956	61,261	142,083	#####	124,333	#####	(110,402)	(18,267)	16,434

[1] A portion of BI_BS202 is related to communication equipment. All communication equipment is coded CD.AA. Thus, an immaterial amount was recorded to Washington-Natural Gas.

ER	B1val	B1 Desc	Ser.Jur	Depreciation Category (per Utility Account)	Total 202008	Total 202009	Total 202010	Total 202011	Total 202012	WA-E 201901	WA-E 201902	WA-E 201903	WA-E 201904	WA-E 201905	WA-E 201906	WA-E 201907	WA-E 201908	WA-E 201909	WA-E 201910	WA-E 201911	WA-E 201912	WA-E 202001	WA-E 202002	WA-E 202003	WA-E 202004		
2204	BS202	Ford 115/13V Substation Rebuild (Dist Integration)	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2204	BS202	Ford 115 KV - Rebuild Substation	CD.AA	General 389 / 393-395 / 397-398	-	-	-	155,720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2204	BS202	Ford 115 KV - Rebuild Substation	ED.AN	Elec Transmission 350-359	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	574,316		
2204	BS202	Ford 115 KV - Rebuild Substation	ED.WA	Elec Distribution 360-373	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,329,326		
2204	BS202	Ford 115 KV - Rebuild Substation	ED.WA	General 389 / 393-395 / 397-398	366	-	-	(160,176)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58,163	
2204	BT306	Ford Substation 115-13KV Rebuild - Tx Integration	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	133,273	19,722	-	6,224		
2204	FD700	Lee&Reynolds 2nd Xfm: Integrate Distribution Circuits	ED.WA	Elec Distribution 360-373	-	-	-	0	-	-	-	53,166	-	-	-	-	-	-	-	-	-	-	-	-	-	77,432	
2204	FS700	Lee & Reynolds Sub 115/13V Capacity Increase	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	238,265	
2204	FS700	Lee & Reynolds Sub 115/13V Capacity Increase	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48	
2204	FS700	Lee & Reynolds Sub 115/13V Capacity Increase	ED.WA	General 389 / 393-395 / 397-398	-	-	-	-	-	1,356	4,893	2,179	1,791	-	-	-	-	-	-	-	-	2,602,224	1,266	2,316	594	48,334	72
2204	FT700	Lee & Reynolds Sub 115/13V Capacity Incr Tx Integ	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,773	
2204	LC903	Dry Gulch 115KV Substation	ED.AN	General 389 / 393-395 / 397-398	69,346	1,433	384	63,247	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
2204	LS208	Kamahia 115 kv - Rebuild Substation	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2204	LS208	Kamahia 115 KV - Rebuild Substation	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-	-	(110,120)	-	2,816	(14,811)	-	-	-	-	-	-	-	-	-	-	
2204	LS208	Kamahia 115 kv - Rebuild Substation	ED.ID	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2204	LS806	Dry Gulch 115KV Sub- Brownfield (Substation)	ED.AN	Elec Transmission 350-359	-	-	-	582,773	28,928	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2204	LS806	Dry Gulch 115KV Sub- Brownfield (Substation)	ED.WA	Elec Distribution 360-373	-	-	-	425,541	15,456	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2204	LT701	Kamahia 115KV Sub Integration	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2204	SS514	9th & Central - Substation Rebuild	ED.AN	Elec Transmission 350-359	-	-	-	-	-	(3,697)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2204	SS514	9th & Central - Substation Rebuild	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2204	SS514	9th & Central - Substation Rebuild	ED.WA	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2204	SS703	Westside Auto Transformer #2	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	2,052,476	-	-	-	-	-	-	-	-	-	-	-	
2204	SS811	Mead Feeder 12F3 Addition	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2204	SS811	Mead Feeder 12F3 Addition	ED.WA	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2204	SS814	Opportunity Sub - Add Metering to Valleyway Tap	ED.AN	Elec Transmission 350-359	-	-	-	667,329	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2204	SS814	Opportunity Sub - Add Metering to Valleyway Tap	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2204	WD803	Spirit Distribution work for transformer repl	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	22,680	6,799	-	-	-	-	-	-	-	-	-	-	-	
2204	WS700	Colville Substation 115/13V Transformer Repl	ED.AN	Elec Transmission 350-359	-	-	-	-	4,231	4,030	4,568	3,818	130	-	648	(8,415)	-	-	-	-	-	-	-	-	-	-	
2204	WS700	Colville Substation 115/13V Transformer Repl	ED.WA	Elec Distribution 360-373	-	-	-	-	9,023	8	3,078	5	-	1,481	(8,365)	(0)	-	-	-	-	-	-	-	-	-	-	
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.AN	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.AN	Elec Transmission 350-359	-	-	34,080	651	3,772	3,005	975	1,304	362	-	270,427	352	-	108	311,697	-	-	-	-	-	-	760,231	
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.AN	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.WA	Elec Distribution 360-373	-	-	-	239,375	1,709	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.WA	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2215	XS206	System - Substation Structure Replace / Install	ED.AN	Elec Transmission 350-359	-	-	17,115	-	-	8,249	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2215	XS206	System - Substation Structure Replace / Install	ED.ID	Elec Distribution 360-373	-	-	-	20,692	204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grand Total					69,712	1,433	17,500	#####	714,276	22,934	11,936	60,888	(100,128)	21,188	#####	257,792	(21,640)	423,549	#####	743,290	49,798	141,848	830,683	83,776	#####		

[1] A portion of B1_BS202 is related to communication equipment. All communication equipment is coded CD.AA. Thus, an immaterial

ER	B1val	B1 Desc	Ser.Jur	Depreciation Category (per Utility Account)	WA-E 202005	WA-E 202006	WA-E 202007	WA-E 202008	WA-E 202009	WA-E 202010	WA-E 202011	WA-E 202012	WA-G 201901	WA-G 201902	WA-G 201903	WA-G 201904	WA-G 201905	WA-G 201906	WA-G 201907	WA-G 201908	WA-G 201909	WA-G 201910	WA-G 201911	WA-G 201912	WA-G 202001
2204	BS202	Ford 115/13V Substation Rebuild (Dist Integration)	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	BS202	Ford 115 kV - Rebuild Substation	CD.AA	General 389 / 393-395 / 397-398	-	-	-	-	-	-	75,227	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	BS202	Ford 115 kV - Rebuild Substation	ED.AN	Elec Transmission 350-359	-	(126,661)	-	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	BS202	Ford 115 kV - Rebuild Substation	ED.WA	Elec Distribution 360-373	443	194,376	170	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	BS202	Ford 115 kV - Rebuild Substation	ED.WA	General 389 / 393-395 / 397-398	436	895	-	366	-	-	(160,176)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	BT306	Ford Substation 115-13kV Rebuild - Tx Integration	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	FD700	Lee&Reynolds 2nd Xfm: Integrate Distribution Circuits	ED.WA	Elec Distribution 360-373	-	-	10,676	0	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	FS700	Lee & Reynolds Sub 115/13V Capacity Increase	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	FS700	Lee & Reynolds Sub 115/13V Capacity Increase	ED.WA	Elec Distribution 360-373	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	FS700	Lee & Reynolds Sub 115/13V Capacity Increase	ED.WA	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	FT700	Lee & Reynolds Sub 115/13V Capacity Incr Tx Integ	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	LC903	Dry Gulch 115kV Substation	ED.AN	General 389 / 393-395 / 397-398	-	-	-	47,980	991	266	43,760	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	LS208	Kamahia 115 kV - Rebuild Substation	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	LS208	Kamahia 115 kV - Rebuild Substation	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	LS208	Kamahia 115 kV - Rebuild Substation	ED.ID	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	LS806	Dry Gulch 115kV Sub- Brownfield (Substation)	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	382,532	18,988	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	LS806	Dry Gulch 115kV Sub- Brownfield (Substation)	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	425,541	15,456	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	LT701	Kamahia 115kV Sub Integration	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	SS514	9th & Central - Substation Rebuild	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	SS514	9th & Central - Substation Rebuild	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	SS514	9th & Central - Substation Rebuild	ED.WA	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	SS703	Westside Auto Transformer #2	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	SS811	Mead Feeder 12F3 Addition	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	SS811	Mead Feeder 12F3 Addition	ED.WA	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	SS814	Opportunity Sub - Add Metering to Valleyway Tap	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	438,035	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	WD803	Spirit Distribution work for transformer repl	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	WS700	Colville Substation 115/13V Transformer Repl	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2204	WS700	Colville Substation 115/13V Transformer Repl	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.AN	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.AN	Elec Transmission 350-359	(114,662)	(13,987)	(0)	-	-	-	22,370	427	-	-	-	-	-	-	-	-	-	-	-	-	-
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.AN	General 389 / 393-395 / 397-398	613	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.WA	Elec Distribution 360-373	-	(1,135)	(0)	-	-	-	239,375	1,709	-	-	-	-	-	-	-	-	-	-	-	-	-
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.WA	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2215	XS206	System - Substation Structure Replace / Install	ED.AN	Elec Transmission 350-359	41,035	1,226	-	-	-	11,234	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2215	XS206	System - Substation Structure Replace / Install	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total					(72,134)	54,714	10,846	48,346	991	11,500	###	474,615	-	-	-	-	-	-	-	-	-	-	-	-	-

[1] A portion of B1_BS202 is related to communication equipment. All communication equipment is coded CD.AA. Thus, an immaterial

ER	B1val	B1 Desc	Ser.Jur	Depreciation Category (per Utility Account)	WA-G 202002	WA-G 202003	WA-G 202004	WA-G 202005	WA-G 202006	WA-G 202007	WA-G 202008	WA-G 202009	WA-G 202010	WA-G 202011	WA-G 202012
2204	BS202	Ford 115/13V Substation Rebuild (Dist Integration)	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-
2204	BS202	Ford 115 kV - Rebuild Substation	CD.AA	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	23,605	-
2204	BS202	Ford 115 kV - Rebuild Substation	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-
2204	BS202	Ford 115 kV - Rebuild Substation	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-
2204	BS202	Ford 115 kV - Rebuild Substation	ED.WA	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-
2204	BT306	Ford Substation 115-13kV Rebuild - Tx Integration	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-
2204	FD700	Lee&Reynolds 2nd Xfm: Integrate Distribution Circuits	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-
2204	FS700	Lee & Reynolds Sub 115/13V Capacity Increase	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-
2204	FS700	Lee & Reynolds Sub 115/13V Capacity Increase	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-
2204	FS700	Lee & Reynolds Sub 115/13V Capacity Increase	ED.WA	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-
2204	FT700	Lee & Reynolds Sub 115/13V Capacity Incr Tx Integ	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-
2204	LC903	Dry Gulch 115kV Substation	ED.AN	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-
2204	LS208	Kamahia 115 kV - Rebuild Substation	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-
2204	LS208	Kamahia 115 kV - Rebuild Substation	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-
2204	LS208	Kamahia 115 kV - Rebuild Substation	ED.ID	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-
2204	LS806	Dry Gulch 115kV Sub- Brownfield (Substation)	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-
2204	LS806	Dry Gulch 115kV Sub- Brownfield (Substation)	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-
2204	LT701	Kamahia 115kV Sub Integration	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-
2204	SS514	9th & Central - Substation Rebuild	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-
2204	SS514	9th & Central - Substation Rebuild	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-
2204	SS514	9th & Central - Substation Rebuild	ED.WA	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-
2204	SS703	Westside Auto Transformer #2	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-
2204	SS811	Mead Feeder 12F3 Addition	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-
2204	SS811	Mead Feeder 12F3 Addition	ED.WA	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-
2204	SS814	Opportunity Sub - Add Metering to Valleyway Tap	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-
2204	WD803	Spirit Distribution work for transformer repl	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-
2204	WS700	Colville Substation 115/13V Transformer Repl	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-
2204	WS700	Colville Substation 115/13V Transformer Repl	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.AN	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.AN	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-
2215	AMS28	System - Dist Power Transformer Replace - Condition	ED.WA	General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-
2215	XS206	System - Substation Structure Replace / Install	ED.AN	Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-
2215	XS206	System - Substation Structure Replace / Install	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-
Grand Total					-	-	-	-	-	-	-	-	-	23,605	-

[1] A portion of B1_BS202 is related to communication equipment. All communication equipment is coded CD.AA. Thus, an immaterial