

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 350.20 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1970	16,214.00	11,784	14,360	1,854	17.76	104
1973	2,826.70	1,960	2,388	439	19.94	22
1996	4,833.33	1,872	2,281	2,552	39.83	64
2006	35,937.69	8,531	10,397	25,541	49.57	515
2012	6,261.32	913	1,112	5,149	55.52	93
	66,073.04	25,060	30,538	35,535		798
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					44.5	1.21

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 351.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
1970	34,510.16	26,452	34,459	1,777	14.85	120
1971	1,295.98	981	1,278	83	15.37	5
1975	92,314.08	65,912	85,864	11,066	17.60	629
1976	35,047.63	24,623	32,076	4,724	18.20	260
1978	25,117.20	17,061	22,225	4,148	19.42	214
1979	3,729.91	2,488	3,241	675	20.06	34
1980	21,392.92	14,009	18,250	4,213	20.70	204
1981	68,832.91	44,206	57,587	14,688	21.36	688
1983	22,432.63	13,828	18,014	5,540	22.71	244
1984	14,437.73	8,710	11,347	3,813	23.40	163
1987	14,779.91	8,315	10,832	4,687	25.53	184
1989	227,947.75	121,848	158,731	80,614	27.00	2,986
1990	77.75	40	52	30	27.75	1
1991	60.33	31	40	23	28.50	1
1992	8,151.94	4,004	5,216	3,344	29.27	114
1993	27,627.49	13,160	17,144	11,865	30.05	395
2003	1,932.64	619	806	1,223	38.23	32
2007	26,075.94	6,616	8,619	18,761	41.71	450
2008	361.59	86	112	268	42.59	6
2009	162,937.49	35,834	46,681	124,403	43.48	2,861
2010	4,703.15	954	1,243	3,695	44.38	83
2011	47,556.32	8,825	11,496	38,438	45.28	849
2012	238,300.33	40,125	52,270	197,945	46.18	4,286
2019	4,361.30	196	255	4,324	52.65	82
2020	426,205.74	11,555	15,053	432,463	53.58	8,071
2021	424,481.23	3,811	4,965	440,740	54.53	8,083
	1,934,672.05	474,289	617,856	1,413,550		31,045
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.5 1.60

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 351.20 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
1970	16,134.34	12,367	15,531	1,410	14.85	95
1971	605.79	458	575	61	15.37	4
1975	43,151.40	30,810	38,692	6,617	17.60	376
1976	16,382.70	11,510	14,455	2,747	18.20	151
1978	11,740.81	7,975	10,015	2,313	19.42	119
1979	1,743.51	1,163	1,461	370	20.06	18
1980	9,999.93	6,548	8,223	2,277	20.70	110
1981	32,175.33	20,664	25,951	7,833	21.36	367
1983	10,485.93	6,464	8,118	2,892	22.71	127
1984	6,748.79	4,071	5,112	1,974	23.40	84
1987	6,908.74	3,887	4,881	2,373	25.53	93
1989	106,552.15	56,957	71,529	40,351	27.00	1,494
1990	36.34	19	24	14	27.75	1
1991	28.20	14	18	12	28.50	
1992	3,810.55	1,872	2,351	1,650	29.27	56
1993	5,619.41	2,677	3,361	2,539	30.05	84
2008	3,130.61	742	932	2,356	42.59	55
	275,254.53	168,198	211,229	77,789		3,234

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.1 1.17

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 351.30 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
1970	3,046.54	2,335	2,990	209	14.85	14
1971	114.59	87	111	9	15.37	1
1975	8,162.63	5,828	7,462	1,109	17.60	63
1976	3,098.99	2,177	2,787	467	18.20	26
1978	2,220.92	1,509	1,932	400	19.42	21
1979	329.81	220	282	64	20.06	3
1980	1,891.61	1,239	1,586	400	20.70	19
1981	6,086.37	3,909	5,005	1,386	21.36	65
1983	1,983.55	1,223	1,566	517	22.71	23
1984	1,276.62	770	986	354	23.40	15
1987	1,306.87	735	941	431	25.53	17
1989	20,155.67	10,774	13,796	7,367	27.00	273
1990	6.87	4	5	2	27.75	
1991	5.33	3	4	2	28.50	
1992	720.81	354	453	304	29.27	10
1993	2,442.89	1,164	1,490	1,075	30.05	36
	52,850.07	32,331	41,396	14,096		586

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.1 1.11

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 351.40 STRUCTURES AND IMPROVEMENTS - OFFICE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
1970	7,603.33	5,828	7,291	692	14.85	47
1971	285.64	216	270	30	15.37	2
1975	20,345.89	14,527	18,173	3,190	17.60	181
1976	7,724.45	5,427	6,789	1,322	18.20	73
1978	5,535.80	3,760	4,704	1,109	19.42	57
1979	822.07	548	686	177	20.06	9
1980	4,714.97	3,087	3,862	1,089	20.70	53
1981	15,170.68	9,743	12,188	3,741	21.36	175
1983	4,944.12	3,048	3,813	1,378	22.71	61
1984	3,182.06	1,920	2,402	939	23.40	40
1987	3,257.47	1,833	2,293	1,127	25.53	44
1989	50,239.36	26,855	33,594	19,157	27.00	710
1990	17.14	9	11	7	27.75	
1991	13.29	7	9	5	28.50	
1992	1,796.67	883	1,105	782	29.27	27
1993	6,089.06	2,900	3,628	2,766	30.05	92
2006	12,060.67	3,263	4,082	8,582	40.83	210
2007	22,793.56	5,783	7,234	16,699	41.71	400
2009	500.14	110	138	387	43.48	9
2010	4,795.70	972	1,215	3,820	44.38	86
	171,892.07	90,719	113,487	67,000		2,276

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.4 1.32

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 352.00 WELLS - STORAGE WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1970	2,367,697.47	1,828,265	2,070,399	297,298	13.67	21,748
1971	32,450.00	24,694	27,964	4,486	14.34	313
1972	231,671.00	173,677	196,679	34,992	15.02	2,330
1973	44,247.66	32,655	36,980	7,268	15.72	462
1974	235,396.47	170,976	193,620	41,776	16.42	2,544
1975	496,444.41	354,625	401,591	94,853	17.14	5,534
1976	330,901.29	232,349	263,121	67,780	17.87	3,793
1977	42,162.26	29,085	32,937	9,225	18.61	496
1978	52,844.42	35,785	40,524	12,320	19.37	636
1979	14,762.11	9,809	11,108	3,654	20.13	182
1981	997.10	636	720	277	21.71	13
1982	26,136.28	16,331	18,494	7,642	22.51	339
1984	8,425.85	5,033	5,700	2,726	24.16	113
1989	2,370.20	1,246	1,411	959	28.47	34
1991	1,362.36	675	764	598	30.27	20
1992	8,439.84	4,054	4,591	3,849	31.18	123
1993	79,856.83	37,133	42,051	37,806	32.10	1,178
1994	73,750.73	33,151	37,542	36,209	33.03	1,096
1995	635,871.46	275,968	312,517	323,354	33.96	9,522
1996	475,767.26	199,028	225,387	250,380	34.90	7,174
1997	307,277.42	123,679	140,059	167,218	35.85	4,664
1998	50,694.31	19,602	22,198	28,496	36.80	774
2000	1,130.00	401	454	676	38.72	17
2001	14,870.55	5,034	5,701	9,170	39.69	231
2003	186,120.82	56,953	64,496	121,625	41.64	2,921
2004	947.48	274	310	637	42.62	15
2005	65,256.88	17,837	20,199	45,058	43.60	1,033
2006	79,258.72	20,369	23,067	56,192	44.58	1,260
2007	29,593.35	7,117	8,060	21,533	45.57	473
2008	2,171,182.16	486,345	550,756	1,620,426	46.56	34,803
2009	25,006.16	5,189	5,876	19,130	47.55	402
2010	51,049.85	9,751	11,042	40,008	48.54	824
2011	4,086,507.57	713,096	807,538	3,278,970	49.53	66,202
2012	4,428,663.89	699,729	792,401	3,636,263	50.52	71,977
2019	4,361.43	182	206	4,155	57.50	72
2020	426,218.37	10,655	12,066	414,152	58.50	7,080
2021	424,493.83	3,536	4,005	420,489	59.50	7,067
	17,514,187.79	5,644,924	6,392,534	11,121,654		257,465

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.2 1.47

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 352.20 WELLS - RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1988	36,848.32	23,369	24,649	12,199	18.29	667
1993	7,388.06	4,066	4,289	3,099	22.48	138
1994	12,132.80	6,464	6,818	5,315	23.36	228
1997	16,402.53	7,854	8,284	8,119	26.06	312
2000	74,373.33	31,460	33,184	41,189	28.85	1,428
2002	56,185.43	21,631	22,816	33,369	30.75	1,085
	203,330.47	94,844	100,040	103,290		3,858
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.8 1.90

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 352.30 WELLS - NON-RECOVERABLE GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1975	278,861.11	227,885	278,861			
1976	605,089.71	487,218	605,090			
1977	449,025.91	355,988	449,026			
1978	520,874.89	406,282	514,288	6,587	11.00	599
1979	636,016.95	487,571	617,187	18,830	11.67	1,614
1980	184,746.69	139,114	176,096	8,651	12.35	700
1981	271,906.27	200,993	254,425	17,481	13.04	1,341
1996	116,975.90	58,137	73,592	43,384	25.15	1,725
1999	966,182.28	426,859	540,335	425,847	27.91	15,258
2000	71,481.76	30,237	38,275	33,207	28.85	1,151
2011	1,258,528.94	263,284	333,275	925,254	39.54	23,400
	5,359,690.41	3,083,568	3,880,450	1,479,240		45,788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.3 0.85

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1970	217,119.00	157,796	163,515	53,604	17.76	3,018
1971	16,165.00	11,569	11,988	4,177	18.48	226
1972	21,340.00	15,037	15,582	5,758	19.20	300
1973	200.95	139	144	57	19.94	3
1975	24,512.39	16,420	17,015	7,497	21.46	349
1976	2,821.06	1,856	1,923	898	22.23	40
1989	271,252.69	132,371	137,169	134,084	33.28	4,029
1990	20,277.94	9,609	9,957	10,321	34.20	302
1991	19,152.46	8,804	9,123	10,029	35.12	286
1992	3,012.67	1,342	1,391	1,622	36.05	45
1994	15,313.43	6,377	6,608	8,705	37.93	230
1995	115,904.24	46,576	48,264	67,640	38.88	1,740
1996	65,311.81	25,291	26,208	39,104	39.83	982
1997	1,885.76	702	727	1,159	40.79	28
2002	24,410.19	7,271	7,535	16,875	45.64	370
2007	865.56	192	199	667	50.56	13
2008	185,729.23	38,431	39,824	145,905	51.55	2,830
2009	35,511.13	6,807	7,054	28,457	52.54	542
2010	3,691.61	651	675	3,017	53.53	56
2012	1,015,299.65	148,081	153,448	861,852	55.52	15,523
	2,059,776.77	635,322	658,349	1,401,428		30,912

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.3 1.50

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1970	515,212.89	422,851	441,554	73,659	9.86	7,470
1971	1,752.46	1,420	1,483	269	10.44	26
1972	10,745.50	8,587	8,967	1,778	11.05	161
1973	3,132.45	2,467	2,576	556	11.68	48
1974	207,282.60	160,777	167,888	39,395	12.34	3,192
1975	151,427.04	115,636	120,751	30,676	13.00	2,360
1976	13,385.21	10,056	10,501	2,884	13.68	211
1980	2,662.02	1,862	1,944	718	16.53	43
1984	5,157.19	3,319	3,466	1,691	19.60	86
1989	132,698.73	75,446	78,783	53,916	23.73	2,272
1990	23,126.06	12,782	13,347	9,779	24.60	398
1991	73,559.20	39,495	41,242	32,317	25.47	1,269
1993	9,884.54	4,987	5,208	4,677	27.25	172
1995	6,764.75	3,188	3,329	3,436	29.08	118
1996	153,399.68	69,728	72,812	80,588	30.00	2,686
1997	720.48	315	329	391	30.93	13
1998	20,258.69	8,520	8,897	11,362	31.87	357
1999	3,251.87	1,311	1,369	1,883	32.82	57
2000	66,466.13	25,656	26,791	39,675	33.77	1,175
2001	323,674.42	119,290	124,566	199,108	34.73	5,733
2002	362.35	127	133	229	35.70	6
2003	40,916.10	13,636	14,239	26,677	36.67	727
2004	82,829.87	26,144	27,300	55,530	37.64	1,475
2005	7,864.43	2,342	2,446	5,418	38.62	140
2008	9,197,250.55	2,247,440	2,346,843	6,850,408	41.56	164,832
2009	793.47	180	188	605	42.55	14
2010	20,310.31	4,232	4,419	15,891	43.54	365
2011	227,104.33	43,232	45,144	181,960	44.53	4,086
2012	2,793,358.62	480,960	502,233	2,291,126	45.53	50,321
2019	4,361.43	198	207	4,154	52.50	79
2020	426,218.37	11,623	12,137	414,081	53.50	7,740
2021	424,493.83	3,859	4,030	420,464	54.50	7,715
	14,950,425.57	3,921,666	4,095,122	10,855,304		265,347

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.9 1.77

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
1970	4,251.55	4,026	4,252			
1972	2,166.00	2,019	2,166			
1973	723.28	669	723			
1974	1,229.43	1,128	1,229			
1975	449.47	409	449			
1977	3,791.16	3,393	3,791			
1979	7,953.38	6,990	7,953			
1980	2,286.77	1,989	2,287			
1981	18,569.80	15,986	18,570			
1982	7,466.73	6,355	7,467			
1983	6,194.07	5,207	6,194			
1984	8,469.02	7,024	8,469			
1989	183.85	140	184			
1992	29,324.97	20,905	29,325			
1993	477.97	332	478			
1994	3,076.29	2,081	3,076			
1995	11,006.56	7,236	11,007			
2012	596,587.24	155,626	596,587			
2019	4,361.43	305	2,473	1,888	32.55	58
2020	426,218.37	17,901	145,151	281,067	33.53	8,383
2021	424,493.83	5,943	48,189	376,304	34.51	10,904
	1,559,281.17	265,664	900,020	659,261		19,345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.1 1.24

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 356.00 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2.5						
NET SALVAGE PERCENT.. 0						
1970	78,905.27	71,105	78,905			
1971	1,891.00	1,693	1,891			
1972	85.00	76	85			
1976	88,306.44	76,322	86,123	2,183	4.75	460
1977	1,680.05	1,441	1,626	54	4.99	11
1989	136,934.13	102,113	115,227	21,707	8.90	2,439
1990	3,852.40	2,824	3,187	665	9.34	71
1991	92,058.33	66,255	74,763	17,295	9.81	1,763
2012	141,430.14	38,106	43,000	98,430	25.57	3,849
	545,142.76	359,935	404,807	140,336		8,593
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.3	1.58

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 357.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1970	290,812.02	228,578	289,577	1,235	9.63	128
1972	669.71	514	651	19	10.44	2
1973	2,484.59	1,885	2,388	97	10.86	9
1974	1,976.73	1,480	1,875	102	11.30	9
1975	5,065.62	3,743	4,742	324	11.75	28
1976	109.63	80	101	9	12.21	1
1977	1,008.39	724	917	91	12.69	7
1978	5,296.64	3,745	4,744	553	13.18	42
1979	2,598.61	1,809	2,292	307	13.68	22
1980	302.98	207	262	41	14.19	3
1981	2,726.49	1,835	2,325	401	14.72	27
1983	107.28	70	89	18	15.82	1
1984	2,050.37	1,304	1,652	398	16.39	24
1985	1,922.81	1,198	1,518	405	16.97	24
1986	3,690.05	2,250	2,850	840	17.56	48
1987	1,927.51	1,150	1,457	471	18.16	26
1988	15,235.83	8,877	11,246	3,990	18.78	212
1990	16,892.23	9,366	11,865	5,027	20.05	251
1991	4,988.00	2,694	3,413	1,575	20.70	76
1993	7,022.95	3,583	4,539	2,484	22.04	113
1994	2,305.41	1,141	1,445	860	22.73	38
1995	745,253.54	357,394	452,770	292,484	23.42	12,489
1996	160,514.61	74,443	94,309	66,206	24.13	2,744
1998	6,571.75	2,838	3,595	2,977	25.57	116
1999	10,296.61	4,279	5,421	4,876	26.30	185
2005	24,313.85	7,613	9,645	14,669	30.91	475
2006	9,930.69	2,933	3,716	6,215	31.71	196
2007	27,802.05	7,717	9,776	18,026	32.51	554
2008	9,500.01	2,466	3,124	6,376	33.32	191
2009	19,014.89	4,585	5,809	13,206	34.15	387
2010	24,485.59	5,452	6,907	17,579	34.98	503
2011	17,610.10	3,596	4,556	13,054	35.81	365
2012	293,337.89	54,364	68,871	224,467	36.66	6,123
2019	4,361.43	218	276	4,085	42.75	96
2020	426,218.37	12,787	16,199	410,019	43.65	9,393
2021	424,493.83	4,245	5,378	419,116	44.55	9,408
	2,572,899.06	821,163	1,040,300	1,532,599		44,316

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.6 1.72

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 374.40 LAND - EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
2006	1,278.94	329	275	1,004	44.58	23
2009	64,232.41	13,328	11,130	53,102	47.55	1,117
2010	6,051.39	1,156	965	5,086	48.54	105
2013	149,308.19	21,102	17,623	131,685	51.52	2,556
2014	4,244.22	530	443	3,801	52.51	72
2015	154,895.34	16,755	13,992	140,903	53.51	2,633
2017	60,983.41	4,563	3,811	57,172	55.51	1,030
2018	29,286.83	1,708	1,426	27,861	56.50	493
2019	149,780.29	6,241	5,212	144,568	57.50	2,514
2021	47,963.17	400	334	47,629	59.50	800
	668,024.19	66,112	55,211	612,813		11,343
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.0 1.70

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1958	3,064.36	2,683	2,278	786	5.60	140
1959	524.96	456	387	138	5.90	23
1963	556.29	468	397	159	7.14	22
1966	398.57	326	277	122	8.15	15
1967	589.01	478	406	183	8.50	22
1969	1,263.70	1,004	852	412	9.24	45
1972	12,903.78	9,910	8,413	4,491	10.44	430
1973	14,533.35	11,026	9,361	5,172	10.86	476
1974	1,839.61	1,378	1,170	670	11.30	59
1975	7,131.42	5,269	4,473	2,658	11.75	226
1976	2,937.25	2,140	1,817	1,120	12.21	92
1978	4,905.10	3,468	2,944	1,961	13.18	149
1981	1,653.47	1,113	945	708	14.72	48
1983	2,462.33	1,597	1,356	1,106	15.82	70
1985	23,578.75	14,687	12,469	11,110	16.97	655
1986	3,227.54	1,968	1,671	1,557	17.56	89
1987	2,871.29	1,713	1,454	1,417	18.16	78
1988	3,469.05	2,021	1,716	1,753	18.78	93
1989	18,065.61	10,273	8,721	9,345	19.41	481
1990	4,269.84	2,367	2,010	2,260	20.05	113
1992	953.67	501	425	529	21.37	25
1993	45,047.57	22,984	19,513	25,535	22.04	1,159
1994	12,872.81	6,371	5,409	7,464	22.73	328
1995	2,215.44	1,062	902	1,313	23.42	56
1996	10,295.71	4,775	4,054	6,242	24.13	259
1997	3,805.56	1,705	1,447	2,359	24.84	95
1998	24,005.75	10,365	8,799	15,207	25.57	595
1999	24,392.45	10,137	8,606	15,786	26.30	600
2000	60,528.31	24,144	20,497	40,031	27.05	1,480
2001	17,970.43	6,869	5,832	12,138	27.80	437
2002	25,593.23	9,344	7,933	17,660	28.57	618
2003	2,965.33	1,032	876	2,089	29.34	71
2004	9,603.94	3,176	2,696	6,908	30.12	229
2005	40,717.14	12,749	10,823	29,894	30.91	967
2006	30,339.77	8,960	7,607	22,733	31.71	717
2007	19,988.17	5,548	4,710	15,278	32.51	470
2008	26,640.49	6,915	5,871	20,769	33.32	623
2009	36,184.76	8,725	7,407	28,778	34.15	843
2010	131,073.27	29,186	24,778	106,295	34.98	3,039
2011	74,129.33	15,139	12,852	61,277	35.81	1,711
2012	15,548.86	2,882	2,447	13,102	36.66	357

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2013	20,080.58	3,342	2,837	17,244	37.51	460
2014	135,923.21	20,057	17,028	118,895	38.36	3,099
2015	162,979.96	20,897	17,741	145,239	39.23	3,702
2016	18,183.34	1,980	1,681	16,502	40.10	412
2017	126,864.20	11,333	9,621	117,243	40.98	2,861
2018	191,834.76	13,386	11,364	180,471	41.86	4,311
2019	52,338.60	2,617	2,222	50,117	42.75	1,172
2020	60,146.81	1,804	1,532	58,615	43.65	1,343
2021	82,120.08	821	697	81,423	44.55	1,828
	1,575,588.81	343,151	291,324	1,284,265		37,193
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.5	2.36

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -20						
1957	1,786,896.16	1,856,942	1,988,367	155,908	7.37	21,154
1958	824,396.31	850,777	910,991	78,285	7.70	10,167
1959	1,218,421.95	1,248,376	1,336,730	125,376	8.04	15,594
1960	585,158.89	594,945	637,052	65,139	8.40	7,755
1961	478,842.46	482,989	517,173	57,438	8.77	6,549
1962	694,657.82	694,755	743,926	89,663	9.16	9,789
1963	1,001,791.18	993,192	1,063,485	138,664	9.56	14,505
1964	789,790.35	775,779	830,685	117,063	9.98	11,730
1965	1,525,207.45	1,483,838	1,588,857	241,392	10.41	23,188
1966	2,592,393.89	2,496,631	2,673,330	437,543	10.86	40,289
1967	1,492,443.39	1,422,000	1,522,642	268,290	11.33	23,680
1968	2,035,124.97	1,917,308	2,053,005	389,145	11.82	32,923
1969	1,306,016.14	1,215,880	1,301,934	265,285	12.33	21,515
1970	160,143.77	147,273	157,696	34,477	12.85	2,683
1971	1,118,705.35	1,015,628	1,087,509	254,937	13.39	19,039
1972	1,438,161.71	1,288,392	1,379,578	346,216	13.94	24,836
1973	288,819.18	255,147	273,205	73,378	14.51	5,057
1974	640,485.95	557,569	597,031	171,552	15.10	11,361
1975	287,969.40	246,857	264,328	81,235	15.71	5,171
1976	203,474.66	171,717	183,870	60,300	16.32	3,695
1977	243,430.03	202,039	216,338	75,778	16.96	4,468
1978	381,314.71	311,070	333,086	124,492	17.61	7,069
1979	811,925.59	650,664	696,715	277,596	18.27	15,194
1980	766,431.11	603,003	645,681	274,036	18.94	14,469
1981	674,434.84	520,467	557,303	252,019	19.63	12,838
1982	409,820.33	310,001	331,941	159,843	20.33	7,862
1983	463,360.09	343,322	367,621	188,411	21.04	8,955
1984	1,142,801.02	828,549	887,190	484,171	21.77	22,240
1985	1,036,992.68	735,323	787,365	457,026	22.50	20,312
1986	3,273,643.72	2,267,732	2,428,231	1,500,141	23.25	64,522
1987	2,576,838.53	1,742,304	1,865,616	1,226,590	24.01	51,087
1988	655,726.04	432,496	463,106	323,765	24.77	13,071
1989	1,941,731.94	1,247,640	1,335,942	994,136	25.55	38,909
1990	3,867,471.57	2,418,361	2,589,520	2,051,446	26.34	77,883
1991	3,746,609.39	2,277,414	2,438,598	2,057,333	27.14	75,804
1992	6,535,570.90	3,858,601	4,131,693	3,710,992	27.94	132,820
1993	8,029,851.61	4,597,154	4,922,517	4,713,305	28.76	163,884
1994	7,166,661.03	3,973,197	4,254,400	4,345,593	29.59	146,860
1995	8,072,677.51	4,329,312	4,635,719	5,051,494	30.42	166,058
1996	8,261,885.62	4,279,392	4,582,266	5,331,997	31.26	170,569
1997	8,364,433.62	4,177,332	4,472,982	5,564,338	32.11	173,290

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -20						
1998	8,930,829.94	4,292,693	4,596,508	6,120,488	32.97	185,638
1999	7,365,336.74	3,400,399	3,641,062	5,197,342	33.84	153,586
2000	9,579,232.11	4,238,580	4,538,565	6,956,514	34.72	200,360
2001	4,019,471.20	1,701,346	1,821,759	3,001,606	35.60	84,315
2002	3,655,016.82	1,476,115	1,580,587	2,805,433	36.49	76,882
2003	6,186,277.91	2,376,867	2,545,090	4,878,443	37.39	130,475
2004	5,303,423.52	1,932,398	2,069,163	4,294,945	38.30	112,140
2005	6,255,927.45	2,155,217	2,307,752	5,199,361	39.21	132,603
2006	11,169,163.99	3,623,634	3,880,097	9,522,900	40.13	237,301
2007	13,338,984.56	4,056,919	4,344,047	11,662,734	41.06	284,041
2008	16,841,984.92	4,780,766	5,119,125	15,091,257	41.99	359,401
2009	12,145,076.39	3,198,284	3,424,642	11,149,450	42.93	259,712
2010	6,888,381.61	1,672,719	1,791,106	6,474,952	43.87	147,594
2011	10,867,580.82	2,416,124	2,587,125	10,453,972	44.81	233,296
2012	7,105,370.97	1,430,908	1,532,180	6,994,265	45.77	152,813
2013	18,397,659.75	3,323,721	3,558,957	18,518,235	46.72	396,366
2014	14,246,033.65	2,272,128	2,432,938	14,662,302	47.69	307,450
2015	25,345,962.79	3,511,430	3,759,952	26,655,203	48.65	547,897
2016	21,555,703.32	2,530,295	2,709,377	23,157,467	49.62	466,696
2017	30,070,848.00	2,893,297	3,098,070	32,986,948	50.59	652,045
2018	30,775,799.34	2,303,015	2,466,011	34,464,948	51.57	668,314
2019	28,698,334.06	1,540,412	1,649,434	32,788,567	52.54	624,069
2020	24,790,864.15	800,547	857,206	28,891,831	53.52	539,832
2021	24,707,491.28	264,172	282,869	29,366,121	54.51	538,729

437,133,268.15 122,013,354 130,648,846 393,911,076 9,190,399

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.9 2.10

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R2						
NET SALVAGE PERCENT.. -15						
1959	807.10	928	928			
1966	472.75	526	434	110	1.02	108
1970	267.03	287	237	70	2.14	33
1972	1,614.47	1,699	1,401	456	2.71	168
1974	898.20	927	765	268	3.29	81
1975	3,904.34	3,986	3,288	1,202	3.59	335
1990	15,143.64	12,468	10,283	7,132	9.09	785
1992	151,712.27	119,403	98,483	75,986	10.10	7,523
1993	87,763.79	67,401	55,592	45,336	10.63	4,265
1994	120,941.89	90,490	74,635	64,448	11.18	5,765
1995	172,779.35	125,737	103,707	94,989	11.75	8,084
1996	171,055.41	120,918	99,732	96,982	12.33	7,866
1997	119,361.47	81,758	67,433	69,833	12.94	5,397
1998	276,173.86	183,017	150,951	166,649	13.56	12,290
1999	419,365.62	268,412	221,384	260,886	14.19	18,385
2000	323,505.07	199,386	164,452	207,579	14.85	13,978
2001	187,425.57	111,070	91,609	123,930	15.51	7,990
2002	271,017.17	153,887	126,925	184,745	16.20	11,404
2003	86,927.76	47,172	38,907	61,060	16.90	3,613
2004	111,064.22	57,436	47,373	80,351	17.61	4,563
2005	158,499.75	77,809	64,176	118,099	18.34	6,439
2006	144,530.14	67,107	55,349	110,861	19.08	5,810
2007	72,117.65	31,541	26,015	56,920	19.83	2,870
2008	500,150.86	204,906	169,004	406,169	20.60	19,717
2009	387,394.10	147,992	122,062	323,441	21.37	15,135
2010	529,500.85	187,245	154,438	454,488	22.16	20,509
2011	256,301.83	83,175	68,602	226,145	22.97	9,845
2012	179,150.28	52,923	43,650	162,373	23.78	6,828
2013	70,896.48	18,854	15,551	65,980	24.60	2,682
2014	242,474.30	57,163	47,148	231,697	25.44	9,108
2015	456,028.48	93,742	77,317	447,116	26.28	17,014
2016	161,317.16	28,176	23,239	162,276	27.14	5,979
2017	335,312.80	48,201	39,756	345,854	28.00	12,352
2018	441,462.37	49,499	40,826	466,856	28.88	16,165
2019	169,083.31	13,611	11,226	183,220	29.76	6,157
2020	101,850.69	4,942	4,076	113,052	30.65	3,688
2021	404,464.20	6,540	5,395	459,739	31.55	14,572
	7,132,736.23	2,820,334	2,326,349	5,876,298		287,503

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.4 4.03

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 379.00 MEASURING AND REGULATING STATION - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-S0.5						
NET SALVAGE PERCENT.. -15						
1962	553.69	552	532	105	4.95	21
1966	2,027.19	1,934	1,865	466	6.31	74
1978	3,664.52	2,999	2,892	1,322	10.67	124
1979	39,991.93	32,243	31,096	14,895	11.06	1,347
1981	3,842.41	3,004	2,897	1,522	11.85	128
1988	5,683.89	3,918	3,779	2,757	14.82	186
1989	15,810.50	10,678	10,298	7,884	15.27	516
1990	47,501.81	31,403	30,286	24,341	15.73	1,547
1991	9,944.62	6,429	6,200	5,236	16.20	323
1992	10,171.27	6,424	6,196	5,501	16.68	330
1993	51,670.93	31,847	30,714	28,708	17.17	1,672
1994	4.23	3	3	2	17.66	
1995	88,991.22	52,083	50,231	52,109	18.17	2,868
1996	249,013.50	141,711	136,671	149,695	18.69	8,009
1997	30,371.48	16,793	16,196	18,731	19.21	975
1998	28,563.39	15,314	14,769	18,079	19.75	915
1999	81,629.12	42,370	40,863	53,010	20.30	2,611
2000	100,467.76	50,369	48,578	66,960	20.87	3,208
2001	86,476.95	41,822	40,335	59,113	21.44	2,757
2002	5,727.21	2,665	2,570	4,016	22.03	182
2003	98,337.96	43,921	42,359	70,730	22.63	3,125
2004	24,140.44	10,317	9,950	17,812	23.25	766
2006	252,720.38	98,029	94,543	196,085	24.52	7,997
2008	3,128,266.59	1,083,137	1,044,617	2,552,890	25.86	98,720
2009	894,035.01	290,100	279,783	748,357	26.56	28,176
2010	112,457.96	34,009	32,799	96,528	27.27	3,540
2011	33,501.08	9,361	9,028	29,498	28.01	1,053
2012	54,561.41	13,973	13,476	49,270	28.76	1,713
2013	2,483.38	577	556	2,300	29.53	78
2014	351,931.81	73,068	70,470	334,252	30.32	11,024
2015	176,523.76	32,206	31,061	171,941	31.13	5,523
2016	199,295.68	31,158	30,050	199,140	31.97	6,229
2017	17,438.66	2,260	2,180	17,874	32.83	544
2018	192,859.89	19,721	19,019	202,770	33.71	6,015
2019	21,978.30	1,633	1,575	23,700	34.61	685
2020	57,056.91	2,571	2,480	63,135	35.55	1,776
2021	122,981.50	1,873	1,806	139,623	36.51	3,824
	6,602,678.34	2,242,475	2,162,723	5,430,357		208,581

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0 3.16

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R3						
NET SALVAGE PERCENT.. -25						
1958	15,162.23	16,693	18,953			
1959	141,647.80	154,927	177,060			
1960	213,107.87	231,499	266,385			
1961	275,807.13	297,486	344,018	741	7.13	104
1962	330,706.55	354,079	409,463	3,920	7.46	525
1963	380,697.20	404,400	467,655	8,216	7.81	1,052
1964	397,927.26	419,162	484,726	12,683	8.18	1,550
1965	445,405.07	465,103	537,853	18,903	8.56	2,208
1966	509,878.60	527,527	610,041	27,307	8.96	3,048
1967	608,935.69	624,014	721,620	39,550	9.37	4,221
1968	803,846.00	815,251	942,770	62,038	9.81	6,324
1969	974,843.05	978,121	1,131,115	87,439	10.26	8,522
1970	222,925.04	221,156	255,748	22,908	10.73	2,135
1971	849,130.69	832,392	962,592	98,821	11.22	8,808
1972	859,006.77	831,755	961,855	111,903	11.72	9,548
1973	625,874.04	598,038	691,581	90,762	12.25	7,409
1974	559,795.21	527,635	610,166	89,578	12.79	7,004
1975	404,223.70	375,559	434,303	70,977	13.35	5,317
1976	441,614.73	404,144	467,359	84,659	13.93	6,077
1977	418,010.94	376,612	435,520	86,994	14.52	5,991
1978	440,957.10	390,820	451,951	99,245	15.13	6,559
1979	1,471,511.84	1,281,908	1,482,419	356,971	15.76	22,650
1980	930,101.48	795,958	920,459	242,168	16.40	14,766
1981	794,288.37	667,123	771,472	221,388	17.06	12,977
1982	215,468.96	177,503	205,267	64,069	17.73	3,614
1983	849,833.26	686,198	793,531	268,761	18.41	14,599
1984	1,198,135.64	947,276	1,095,446	402,224	19.11	21,048
1985	1,172,684.21	907,145	1,049,037	416,818	19.82	21,030
1986	1,433,220.84	1,083,533	1,253,015	538,511	20.55	26,205
1987	1,726,576.40	1,275,012	1,474,445	683,776	21.28	32,132
1988	1,983,862.43	1,429,249	1,652,807	827,021	22.03	37,541
1989	1,966,118.38	1,380,535	1,596,473	861,175	22.79	37,787
1990	3,100,451.97	2,119,624	2,451,168	1,424,397	23.56	60,458
1991	6,761,668.18	4,495,833	5,199,055	3,253,030	24.34	133,650
1992	7,796,181.36	5,035,651	5,823,310	3,921,917	25.13	156,065
1993	8,691,407.07	5,446,796	6,298,764	4,565,495	25.93	176,070
1994	7,454,048.14	4,526,191	5,234,162	4,083,398	26.74	152,707
1995	5,856,274.09	3,440,561	3,978,721	3,341,622	27.56	121,249
1996	6,862,313.51	3,894,706	4,503,902	4,073,990	28.39	143,501
1997	6,869,246.67	3,759,882	4,347,989	4,238,569	29.23	145,007
1998	5,412,002.10	2,851,719	3,297,775	3,467,228	30.08	115,267

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R3						
NET SALVAGE PERCENT.. -25						
1999	4,705,520.06	2,383,287	2,756,072	3,125,828	30.93	101,061
2000	4,999,203.60	2,427,488	2,807,187	3,441,818	31.80	108,233
2001	3,775,284.78	1,754,233	2,028,624	2,690,482	32.67	82,353
2002	3,837,717.75	1,701,164	1,967,254	2,829,893	33.56	84,323
2003	4,560,287.41	1,923,871	2,224,796	3,475,563	34.45	100,887
2004	6,001,261.44	2,401,930	2,777,631	4,723,946	35.35	133,634
2005	2,403,551.80	909,985	1,052,322	1,952,118	36.25	53,852
2006	4,030,285.90	1,437,704	1,662,585	3,375,272	37.16	90,831
2007	3,833,637.13	1,282,783	1,483,431	3,308,615	38.08	86,886
2008	5,620,550.85	1,755,087	2,029,612	4,996,077	39.01	128,072
2009	4,846,208.80	1,404,916	1,624,668	4,433,093	39.94	110,994
2010	4,712,925.94	1,259,824	1,456,881	4,434,276	40.88	108,471
2011	9,849,230.86	2,407,891	2,784,525	9,527,014	41.83	227,756
2012	3,986,967.47	883,662	1,021,881	3,961,828	42.78	92,609
2013	9,965,174.08	1,981,077	2,290,950	10,165,518	43.73	232,461
2014	17,158,098.46	3,015,107	3,486,719	17,960,904	44.69	401,900
2015	12,813,706.61	1,956,012	2,261,965	13,755,168	45.65	301,318
2016	22,577,119.35	2,919,786	3,376,489	24,844,910	46.62	532,924
2017	24,784,498.50	2,627,467	3,038,446	27,942,177	47.59	587,144
2018	21,529,732.31	1,775,126	2,052,785	24,859,380	48.57	511,826
2019	19,610,448.47	1,159,713	1,341,111	23,171,950	49.54	467,742
2020	19,604,051.34	697,414	806,501	23,698,563	50.52	469,093
2021	23,612,755.01	278,040	321,530	29,194,414	51.51	566,772
	321,283,115.49	96,392,343	111,465,916	290,137,978		7,115,867
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.8 2.21

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IDAHO						
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -3						
1956	26,571.78	26,102	27,369			
1957	37,594.20	36,576	38,722			
1958	20,933.62	20,169	21,562			
1959	33,143.11	31,641	34,137			
1960	10,422.52	9,861	10,735			
1961	21,668.32	20,310	22,285	33	3.15	10
1962	23,086.26	21,435	23,519	260	3.45	75
1963	32,521.56	29,908	32,816	681	3.75	182
1964	43,282.18	39,409	43,241	1,340	4.06	330
1965	73,604.14	66,346	72,797	3,015	4.37	690
1966	64,007.58	57,093	62,645	3,283	4.69	700
1967	62,925.55	55,517	60,915	3,898	5.02	776
1968	76,702.95	66,927	73,435	5,569	5.35	1,041
1969	79,875.89	68,897	75,596	6,676	5.69	1,173
1970	108,121.77	92,178	101,141	10,224	6.03	1,696
1971	87,206.17	73,449	80,591	9,231	6.38	1,447
1972	106,726.83	88,760	97,391	12,538	6.74	1,860
1973	81,185.80	66,635	73,114	10,507	7.11	1,478
1974	58,808.12	47,627	52,258	8,314	7.48	1,111
1975	31,516.91	25,172	27,620	4,843	7.86	616
1976	29,566.36	23,275	25,538	4,915	8.25	596
1977	40,515.52	31,418	34,473	7,258	8.65	839
1978	33,791.80	25,796	28,304	6,501	9.06	718
1979	84,158.20	63,229	69,377	17,306	9.47	1,827
1980	45,487.24	33,613	36,881	9,970	9.89	1,008
1981	62,062.71	45,076	49,459	14,465	10.32	1,402
1982	37,723.37	26,910	29,527	9,328	10.76	867
1983	38,377.69	26,868	29,481	10,048	11.21	896
1984	69,817.87	47,935	52,596	19,316	11.67	1,655
1985	82,046.98	55,196	60,563	23,945	12.14	1,972
1986	70,820.43	46,664	51,202	21,744	12.61	1,724
1987	63,660.03	41,028	45,017	20,552	13.10	1,569
1988	78,001.39	49,146	53,925	26,417	13.59	1,944
1989	87,149.16	53,601	58,813	30,951	14.10	2,195
1990	215,296.53	129,188	141,750	80,005	14.61	5,476
1991	229,778.32	134,295	147,354	89,318	15.14	5,899
1992	354,175.39	201,370	220,951	143,850	15.68	9,174
1993	362,458.66	200,319	219,798	153,535	16.22	9,466
1994	310,253.17	166,354	182,530	137,031	16.78	8,166
1995	433,669.34	225,381	247,297	199,383	17.34	11,498

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IDAHO						
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -3						
1996	438,775.56	220,546	241,992	209,947	17.92	11,716
1997	373,336.19	181,282	198,910	185,627	18.50	10,034
1998	377,370.53	176,579	193,749	194,942	19.10	10,206
1999	354,432.15	159,585	175,103	189,962	19.70	9,643
2000	270,421.50	116,904	128,272	150,263	20.31	7,398
2001	290,403.20	120,244	131,936	167,179	20.93	7,988
2002	150,105.45	59,370	65,143	89,466	21.56	4,150
2003	193,261.84	72,798	79,877	119,183	22.20	5,369
2004	132,929.51	47,569	52,195	84,723	22.84	3,709
2005	1,894,176.45	641,041	703,375	1,247,627	23.50	53,091
2006	1,531,870.50	489,126	536,688	1,041,139	24.15	43,111
2007	1,694,611.48	507,682	557,048	1,188,402	24.82	47,881
2008	8,004,119.61	2,240,043	2,457,861	5,786,382	25.49	227,006
2009	941,835.40	245,016	268,841	701,250	26.16	26,806
2010	2,109,128.60	506,474	555,723	1,616,680	26.84	60,234
2011	2,752,529.72	605,890	664,806	2,170,300	27.52	78,863
2012	1,369,421.84	273,638	300,246	1,110,258	28.21	39,357
2013	2,174,348.01	390,336	428,292	1,811,287	28.90	62,674
2014	43,618.83	6,932	7,606	37,321	29.60	1,261
2015	130,671.57	18,074	19,831	114,760	30.30	3,787
2016	173,657.75	20,391	22,374	156,494	31.01	5,047
2017	173,452.68	16,742	18,370	160,286	31.72	5,053
2018	113,301.34	8,535	9,365	107,335	32.44	3,309
2019	1,024,751.73	55,487	60,882	994,612	33.16	29,994
2020	123,228.43	4,025	4,416	122,509	33.89	3,615
2021	1,293,246.85	14,080	15,449	1,316,595	34.63	38,019
	31,937,722.14	9,769,063	10,715,075	22,180,779		881,397

WASHINGTON
SURVIVOR CURVE.. IOWA 35-R1
NET SALVAGE PERCENT.. -3

1971	85,178.77	71,741	61,957	25,777	6.38	4,040
1972	136,090.07	113,180	97,744	42,429	6.74	6,295
1973	122,747.08	100,747	87,007	39,423	7.11	5,545
1974	98,335.15	79,640	68,778	32,507	7.48	4,346
1976	30,456.31	23,976	20,706	10,664	8.25	1,293
1977	64,636.75	50,122	43,286	23,290	8.65	2,692
1978	41,673.48	31,812	27,473	15,450	9.06	1,705

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON						
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -3						
1979	167,261.38	125,666	108,527	63,752	9.47	6,732
1980	72,305.48	53,430	46,143	28,332	9.89	2,865
1981	79,404.34	57,671	49,806	31,981	10.32	3,099
1982	84,913.16	60,573	52,312	35,149	10.76	3,267
1983	46,867.01	32,812	28,337	19,936	11.21	1,778
1984	71,445.38	49,052	42,362	31,227	11.67	2,676
1985	149,563.10	100,616	86,894	67,156	12.14	5,532
1986	125,856.79	82,927	71,617	58,015	12.61	4,601
1987	83,372.16	53,732	46,404	39,469	13.10	3,013
1988	141,540.85	89,179	77,016	68,771	13.59	5,060
1989	100,271.35	61,672	53,261	50,019	14.10	3,547
1990	414,122.28	248,493	214,603	211,943	14.61	14,507
1991	543,844.13	317,851	274,501	285,658	15.14	18,868
1992	846,872.41	481,498	415,830	456,449	15.68	29,110
1993	856,014.67	473,091	408,569	473,126	16.22	29,169
1994	728,034.71	390,363	337,124	412,752	16.78	24,598
1995	906,053.22	470,882	406,662	526,573	17.34	30,368
1996	1,140,743.62	573,383	495,183	679,783	17.92	37,934
1997	967,968.36	470,019	405,916	591,091	18.50	31,951
1998	992,026.24	464,188	400,881	620,906	19.10	32,508
1999	903,971.74	407,017	351,507	579,584	19.70	29,421
2000	735,995.95	318,172	274,779	483,297	20.31	23,796
2001	704,625.96	291,757	251,966	473,799	20.93	22,637
2002	382,811.61	151,410	130,760	263,536	21.56	12,223
2003	423,145.20	159,391	137,653	298,187	22.20	13,432
2005	164,155.88	55,555	47,978	121,102	23.50	5,153
2006	1,851,243.23	591,102	510,486	1,396,295	24.15	57,818
2007	1,922,558.71	575,971	497,418	1,482,817	24.82	59,743
2008	2,230,469.23	624,222	539,089	1,758,295	25.49	68,980
2009	1,165,638.53	303,237	261,881	938,727	26.16	35,884
2010	1,359,184.76	326,387	281,873	1,118,087	26.84	41,657
2011	1,198,060.69	263,719	227,752	1,006,250	27.52	36,564
2012	1,125,993.95	224,996	194,310	965,463	28.21	34,224
2013	4,886,402.76	877,201	757,565	4,275,429	28.90	147,939
2014	2,366,826.09	376,133	324,835	2,112,996	29.60	71,385
2016	658,159.28	77,281	66,741	611,163	31.01	19,709
2017	1,267,968.53	122,386	105,695	1,200,313	31.72	37,841
2018	1,012,982.01	76,312	65,904	977,467	32.44	30,132

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON						
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -3						
2019	11,966,483.68	647,950	559,580	11,765,898	33.16	354,822
2020	4,230,627.14	138,178	119,333	4,238,213	33.89	125,058
2021	3,087,081.69	33,609	29,025	3,150,669	34.63	90,981
	52,741,984.87	11,770,302	10,165,030	44,159,214		1,636,498
	84,679,707.01	21,539,365	20,880,105	66,339,993		2,517,895
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.3 2.97

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 381.00 METERS - WASHINGTON AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. -3						
2018	22,677,528.40	5,419,022	3,624,919	19,732,935	11.52	1,712,928
2020	1,175,992.77	121,127	81,025	1,130,248	13.50	83,722
2021	2,729,842.09	93,715	62,689	2,749,049	14.50	189,590
	26,583,363.26	5,633,864	3,768,633	23,612,231		1,986,240
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.9 7.47

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -15						
1956	2,067.06	1,818	2,377			
1957	282,515.34	246,119	324,893			
1958	21,574.00	18,611	24,810			
1959	21,778.10	18,603	24,915	130	16.72	8
1960	15,162.00	12,817	17,166	270	17.22	16
1961	194.72	163	218	6	17.73	
1963	61.00	50	67	3	18.80	
1964	31.00	25	33	3	19.35	
1965	46.00	37	50	3	19.91	
1966	4,260.70	3,356	4,495	405	20.48	20
1967	727.99	566	758	79	21.07	4
1968	81.00	62	83	10	21.67	
1969	984.95	744	996	137	22.28	6
1988	57,525.99	29,872	40,008	26,147	35.65	733
1989	63,358.31	32,014	42,877	29,985	36.44	823
1990	2,812.18	1,382	1,851	1,383	37.23	37
1991	7,383.52	3,524	4,720	3,771	38.02	99
1992	67,357.36	31,187	41,769	35,692	38.83	919
1993	142,726.50	64,037	85,766	78,369	39.64	1,977
1994	42,007.38	18,238	24,427	23,881	40.46	590
1995	25,534.67	10,716	14,352	15,013	41.28	364
1996	55,789.67	22,593	30,259	33,899	42.11	805
1997	105,167.39	41,027	54,948	65,994	42.95	1,537
1998	148,604.14	55,765	74,687	96,208	43.79	2,197
1999	111,415.85	40,134	53,752	74,376	44.64	1,666
2000	228,888.50	78,967	105,762	157,460	45.50	3,461
2001	297,945.47	98,258	131,599	211,038	46.36	4,552
2002	23,166.03	7,287	9,760	16,881	47.22	357
2003	141,466.92	42,299	56,652	106,035	48.10	2,204
2004	266,004.61	75,442	101,041	204,864	48.97	4,183
2005	73,300.64	19,648	26,315	57,981	49.85	1,163
2006	12,445.90	3,140	4,205	10,108	50.74	199
2007	151,220.49	35,770	47,907	125,997	51.63	2,440
2008	144,333.29	31,844	42,649	123,334	52.53	2,348
2009	21,516.79	4,404	5,898	18,846	53.43	353
2010	175,841.68	33,194	44,458	157,760	54.33	2,904
2011	109,590.96	18,923	25,344	100,686	55.24	1,823
2012	231,066.83	36,179	48,455	217,272	56.15	3,869
2013	22,297.84	3,128	4,189	21,454	57.07	376
2014	447,414.74	55,492	74,322	440,205	57.99	7,591
2015	76,615.02	8,255	11,056	77,051	58.91	1,308

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -15						
2016	14,345.86	1,310	1,755	14,743	59.84	246
2017	100,577.97	7,527	10,081	105,584	60.77	1,737
2018	112,786.62	6,566	8,794	120,911	61.71	1,959
2019	56,535.54	2,361	3,162	61,854	62.64	987
2020	63,954.76	1,607	2,153	71,395	63.58	1,123
2021	145,286.31	1,208	1,618	165,462	64.53	2,564
	4,095,769.59	1,226,269	1,637,452	3,072,683		59,548
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.6 1.45

AVISTA CORPORATION
 GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 389.42 LAND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2018	2,368.16	162	153	2,215	46.57	48
	2,368.16	162	153	2,215		48
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.1 2.03

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
SURVIVOR CURVE.. IOWA 30-R3							
NET SALVAGE PERCENT.. -5							
1981	2,741.22	2,636	2,439	439	2.53	174	
1992	47,715.78	39,597	36,643	13,459	6.29	2,140	
1993	111,624.05	90,678	83,913	33,292	6.79	4,903	
1997	8,878.28	6,494	6,010	3,312	9.10	364	
2000	66,382.73	43,865	40,592	29,110	11.12	2,618	
2003	15,101.12	8,805	8,148	7,708	13.34	578	
2004	59,637.12	33,146	30,673	31,946	14.12	2,262	
2007	29,112.56	13,705	12,683	17,885	16.55	1,081	
2009	48,669.49	19,998	18,506	32,597	18.26	1,785	
2011	941,444.66	328,514	304,005	684,512	20.03	34,174	
2012	18,942.78	6,013	5,564	14,326	20.93	684	
2013	272,852.23	77,832	72,025	214,470	21.85	9,816	
2014	54,141.77	13,682	12,661	44,188	22.78	1,940	
2017	1,430,700.52	219,326	202,963	1,299,273	25.62	50,713	
2018	15,890,855.32	1,902,135	1,760,225	14,925,173	26.58	561,519	
2019	5,146,283.54	441,312	408,388	4,995,210	27.55	181,314	
2020	52,220.56	2,687	2,486	52,346	28.53	1,835	
2021	1,199,686.90	20,570	19,035	1,240,636	29.51	42,041	
	25,396,990.63	3,270,995	3,026,959	23,639,881		899,941	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.3	3.54

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	2,463.46	2,217	2,197	266	0.50	266
2019	121,086.56	60,543	60,005	61,082	2.50	24,433
2020	19,769.82	5,931	5,878	13,892	3.50	3,969
	143,319.84	68,691	68,080	75,240		28,668
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 20.00

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L2.5						
NET SALVAGE PERCENT.. +10						
1991	21,954.40	17,444	19,759			
1992	29,977.31	23,530	26,980			
1995	52,211.53	39,505	46,990			
1996	5,806.97	4,334	5,226			
1999	28,447.46	20,190	25,603			
2000	5,620.92	3,910	5,059			
2004	7,765.83	4,932	6,989			
2005	28,432.91	17,657	25,590			
2006	73,017.79	44,358	65,716			
2008	67,331.12	39,302	60,598			
2009	36,210.20	20,648	32,589			
2010	36,650.20	20,309	32,985			
2011	697,751.30	371,850	627,976			
2012	39,610.95	20,015	35,650			
2013	640,662.34	301,888	576,596			
2014	135,073.56	58,092	121,566			
2015	1,051,779.29	403,659	847,661	98,940	8.03	12,321
2016	808,893.43	268,845	564,559	163,445	8.83	18,510
2017	528,466.59	146,424	307,482	168,138	9.69	17,352
2018	664,130.70	145,162	304,832	292,886	10.60	27,631
2019	51,291.12	8,111	17,033	29,129	11.54	2,524
2020	566,637.07	54,276	113,976	395,997	12.51	31,654
2021	518,943.68	16,678	35,023	432,026	13.50	32,002
	6,096,666.67	2,051,119	3,906,438	1,580,562		141,994
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.1 2.33

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-L2.5						
NET SALVAGE PERCENT.. +10						
1997	55,341.73	37,443	49,808			
2004	120,625.45	71,716	108,563			
2005	6,308.62	3,687	5,678			
2006	157,776.72	90,546	141,999			
2008	19,625.67	10,723	17,663			
2009	147,178.70	77,606	132,461			
2010	1,007,105.36	507,581	906,395			
2011	135,169.88	64,404	121,653			
2012	381,453.82	169,433	326,087	17,221	8.61	2,000
2013	235,885.84	96,158	185,063	27,234	9.30	2,928
2014	341,759.11	125,568	241,665	65,918	10.06	6,552
2015	308,052.95	99,809	192,090	85,158	10.88	7,827
2016	733,549.49	204,271	393,136	267,059	11.74	22,748
2018	304,534.09	55,299	106,427	167,654	13.57	12,355
2019	82,618.08	10,803	20,791	53,565	14.53	3,687
2020	495,369.70	39,077	75,207	370,626	15.51	23,896
2021	340,655.06	9,017	17,354	289,235	16.50	17,529
	4,873,010.27	1,673,141	3,042,040	1,343,669		99,522

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.5 2.04

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R4						
NET SALVAGE PERCENT.. +10						
2004	760,980.36	536,263	684,882			
2006	101,711.45	65,406	89,014	2,526	5.71	442
2013	396,421.17	149,312	203,206	153,573	11.63	13,205
2014	562,411.59	187,536	255,226	250,944	12.59	19,932
2015	178,982.16	51,950	70,701	90,383	13.55	6,670
2016	207,901.68	51,175	69,646	117,466	14.53	8,084
2018	422,266.73	66,317	90,254	289,786	16.51	17,552
2021	467,363.26	10,516	14,312	406,315	19.50	20,837
	3,098,038.40	1,118,475	1,477,241	1,310,993		86,722
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.1 2.80

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. +10						
1979	8,678.82	7,533	7,811			
1990	17,413.72	13,145	15,672			
1991	9,574.04	7,114	8,617			
1992	7,932.55	5,805	7,139			
1993	1,629.00	1,172	1,466			
1994	5,363.67	3,792	4,827			
1995	9,467.40	6,572	8,521			
1996	3,445.68	2,347	3,101			
1997	13,310.34	8,887	11,979			
1998	2,910.54	1,904	2,619			
2006	60,163.72	32,657	45,048	9,099	6.35	1,433
2007	3,380.59	1,789	2,468	575	6.59	87
2008	83,144.00	42,794	59,031	15,799	6.85	2,306
2009	41,319.10	20,592	28,405	8,782	7.14	1,230
2010	40,193.35	19,308	26,634	9,540	7.46	1,279
2011	43,564.92	19,996	27,583	11,625	7.84	1,483
2012	188,394.16	81,705	112,706	56,849	8.29	6,858
2013	143,062.62	57,861	79,815	48,941	8.81	5,555
2014	44,984.97	16,625	22,933	17,553	9.43	1,861
2015	207,547.51	68,413	94,371	92,422	10.14	9,115
2016	195,147.59	55,763	76,921	98,712	10.92	9,040
2017	155,638.11	37,120	51,204	88,870	11.76	7,557
2018	88,852.48	16,793	23,165	56,802	12.64	4,494
2019	181,724.15	24,942	34,405	129,147	13.56	9,524
2020	47,017.65	3,940	5,435	36,881	14.51	2,542
2021	76,242.54	2,144	2,957	65,661	15.50	4,236
	1,680,103.22	560,713	764,833	747,260		68,600

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 4.08

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	20,449.62	14,315	14,313	6,137	7.50	818
2005	597.50	394	394	204	8.50	24
2006	39,536.69	24,513	24,511	15,026	9.50	1,582
2015	3,888.34	1,011	1,011	2,877	18.50	156
2021	157,881.00	3,158	3,157	154,724	24.50	6,315
	222,353.15	43,391	43,386	178,967		8,895
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.1 4.00

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	3,192.99	3,113	3,113	80	0.50	80
2003	283,542.01	262,276	262,304	21,238	1.50	14,159
2004	119,555.68	104,611	104,622	14,934	2.50	5,974
2005	99,629.51	82,194	82,203	17,427	3.50	4,979
2006	54,057.88	41,895	41,899	12,159	4.50	2,702
2007	232,351.79	168,455	168,473	63,879	5.50	11,614
2008	99,703.88	67,300	67,307	32,397	6.50	4,984
2010	101,469.46	58,345	58,351	43,118	8.50	5,073
2011	27,747.12	14,567	14,569	13,178	9.50	1,387
2012	257,501.53	122,313	122,326	135,176	10.50	12,874
2013	888,283.21	377,520	377,559	510,724	11.50	44,411
2015	3,618.24	1,176	1,176	2,442	13.50	181
2017	21,232.43	4,777	4,777	16,455	15.50	1,062
2018	83,761.93	14,658	14,660	69,102	16.50	4,188
2019	380,888.51	47,611	47,616	333,273	17.50	19,044
2020	368,628.91	27,647	27,649	340,980	18.50	18,431
2021	389,399.91	9,735	9,736	379,664	19.50	19,470
	3,414,564.99	1,408,193	1,408,340	2,006,225		170,613
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.8 5.00

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	93,418.63	52,938	52,930	40,489	6.50	6,229
2019	39,610.12	6,602	6,601	33,009	12.50	2,641
2021	27,300.70	910	910	26,391	14.50	1,820
	160,329.45	60,450	60,441	99,889		10,690
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 6.67

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 395.12 LABORATORY EQUIPMENT - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	40,840.58	9,529	9,510	31,331	11.50	2,724
	40,840.58	9,529	9,510	31,331		2,724
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 6.67

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 396.40 POWER OPERATED EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-S1						
NET SALVAGE PERCENT.. 0						
1978	158,711.24	150,709	158,711			
1986	68,032.29	57,912	68,032			
1987	107,340.79	89,987	107,341			
1989	264,725.79	214,648	264,726			
1991	157,908.93	123,497	157,909			
2002	319,867.31	190,321	319,867			
2005	123,603.78	65,665	123,604			
2010	744,251.60	302,352	649,342	94,910	14.25	6,660
2012	305,686.05	106,480	228,681	77,005	15.64	4,924
	2,250,127.78	1,301,571	2,078,213	171,915		11,584
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.8	0.51

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 396.50 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-S0						
NET SALVAGE PERCENT.. 0						
2000	10,792.97	8,081	10,793			
2004	15,473.56	9,961	15,474			
2005	143,490.69	88,426	143,491			
2006	91,891.20	54,043	91,891			
2007	62,178.83	34,820	62,179			
2010	171,647.49	80,674	147,116	24,531	8.48	2,893
2011	326,198.86	142,914	260,617	65,582	8.99	7,295
2012	253,654.69	102,887	187,624	66,031	9.51	6,943
2013	53,284.76	19,816	36,136	17,149	10.05	1,706
2014	53,284.88	17,951	32,735	20,550	10.61	1,937
2015	436,887.87	131,066	239,011	197,877	11.20	17,668
2016	34,312.90	8,986	16,387	17,926	11.81	1,518
2017	6,570.03	1,454	2,651	3,919	12.46	315
2018	99,966.89	17,869	32,586	67,381	13.14	5,128
2019	103,585.93	13,789	25,145	78,441	13.87	5,655
2020	115,835.96	9,701	17,691	98,145	14.66	6,695
	1,979,057.51	742,438	1,321,527	657,531		57,753

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 2.92

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2006	29.12	29	29			
	29.12	29	29			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	1,278.18	1,236	1,234	44	0.50	44
2008	8,875.27	7,988	7,978	897	1.50	598
2009	1,365.01	1,138	1,137	228	2.50	91
2010	126,745.20	97,172	97,053	29,693	3.50	8,484
2011	152,629.45	106,841	106,710	45,920	4.50	10,204
2012	100,412.80	63,594	63,516	36,897	5.50	6,709
2013	9,703.14	5,498	5,491	4,212	6.50	648
2014	106,160.50	53,080	53,015	53,146	7.50	7,086
2015	6,202.45	2,688	2,685	3,518	8.50	414
2016	1,206.65	442	441	765	9.50	81
2017	563.15	169	169	394	10.50	38
2019	368,973.65	61,497	61,421	307,552	12.50	24,604
	884,115.45	401,343	400,850	483,265		59,001
	884,144.57	401,372	400,879	483,265		59,001
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 6.67

AVISTA CORPORATION
GAS PLANT - WASHINGTON AND IDAHO

ACCOUNT 397.12 COMMUNICATION EQUIPMENT - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	19,942.47	4,653	4,649	15,293	11.50	1,330
	19,942.47	4,653	4,649	15,293		1,330
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 6.67