

AVISTA CORPORATION  
 GAS PLANT - OREGON

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						
2012	668.75	98	24	645	55.52	12
	668.75	98	24	645		12
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.8 1.79

AVISTA CORPORATION  
 GAS PLANT - OREGON

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						
2012	24,172.36	4,070	740	24,641	46.18	534
	24,172.36	4,070	740	24,641		534
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.1 2.21

AVISTA CORPORATION  
 GAS PLANT - OREGON

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						
2008	264.37	63	60	218	42.59	5
	264.37	63	60	218		5
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					43.6	1.89

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
2009	10,261.46	2,257	6,050	4,725	43.48	109
2010	1,042.63	211	566	529	44.38	12
2011	5,079.34	943	2,528	2,805	45.28	62
2012	1,279.73	215	576	768	46.18	17
2019	465.93	21	56	433	52.65	8
2020	45,532.69	1,234	3,308	44,501	53.58	831
2021	45,348.45	407	1,090	46,525	54.53	853
	109,010.23	5,288	14,174	100,286		1,892
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.0 1.74

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
2008	879,120.93	196,923	163,479	715,642	46.56	15,370
2009	256.85	53	44	213	47.55	4
2010	5,518.18	1,054	875	4,643	48.54	96
2011	12,939.37	2,258	1,875	11,064	49.53	223
2012	440,801.05	69,647	57,818	382,983	50.52	7,581
2019	465.80	19	16	450	57.50	8
2020	45,519.85	1,138	944	44,576	58.50	762
2021	45,335.66	378	314	45,022	59.50	757
	1,429,957.69	271,470	225,365	1,204,593		24,801
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.6 1.73

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
2007	10,962.23	3,157	2,954	8,008	35.60	225
2008	30,886.44	8,290	7,758	23,128	36.58	632
2011	1,422,312.87	297,548	278,452	1,143,861	39.54	28,929
	1,464,161.54	308,995	289,164	1,174,998		29,786
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.4 2.03

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
2007	82,546.36	23,773	25,409	57,137	35.60	1,605
2008	187,214.69	50,248	53,705	133,510	36.58	3,650
2011	180,859.10	37,836	40,439	140,420	39.54	3,551
	450,620.15	111,857	119,553	331,067		8,806
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.6 1.95

AVISTA CORPORATION  
 GAS PLANT - OREGON

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						
2008	61,909.71	12,810	8,964	52,946	51.55	1,027
2010	394.28	70	49	345	53.53	6
2012	108,440.97	15,816	11,067	97,374	55.52	1,754
	170,744.96	28,696	20,080	150,665		2,787
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.1 1.63



AVISTA CORPORATION  
GAS PLANT - OREGON

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						
2008	2,817,659.52	688,523	679,301	2,138,359	41.56	51,452
2009	482.50	109	108	374	42.55	9
2010	3,588.45	748	738	2,850	43.54	65
2011	24,256.29	4,617	4,555	19,701	44.53	442
2012	298,349.83	51,370	50,682	247,668	45.53	5,440
2019	465.80	21	21	445	52.50	8
2020	45,520.51	1,241	1,224	44,297	53.50	828
2021	45,336.33	412	407	44,930	54.50	824
	3,235,659.23	747,041	737,036	2,498,624		59,068
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.3 1.83

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
2012	60,049.49	15,665	60,049			
2019	465.81	33	450	16	32.55	
2020	45,521.11	1,912	26,060	19,461	33.53	580
2021	45,336.94	635	8,654	36,682	34.51	1,063
	151,373.35	18,245	95,213	56,160		1,643
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.2	1.09

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
2012	15,105.70	4,070	543	14,562	25.57	569
	15,105.70	4,070	543	14,562		569
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.6 3.77

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
2009	288.80	70	120	169	34.15	5
2010	2,582.94	575	984	1,599	34.98	46
2011	2,590.29	529	905	1,685	35.81	47
2012	32,176.43	5,963	10,206	21,970	36.66	599
2019	465.80	23	39	427	42.75	10
2020	45,519.75	1,366	2,338	43,182	43.65	989
2021	45,335.59	453	776	44,560	44.55	1,000
	128,959.60	8,979	15,368	113,592		2,696

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.1 2.09

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
2009	91,527.94	18,992	18,855	72,673	47.55	1,528
2010	4,950.06	945	938	4,012	48.54	83
2013	205,921.41	29,103	28,894	177,027	51.52	3,436
2014	72,262.29	9,021	8,956	63,306	52.51	1,206
2015	11,578.35	1,252	1,243	10,335	53.51	193
2017	180,985.09	13,543	13,446	167,539	55.51	3,018
2018	38,634.76	2,254	2,238	36,397	56.50	644
2021	3,970.51	33	33	3,938	59.50	66
	609,830.41	75,143	74,603	535,228		10,174
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						52.6 1.67

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
1956	2,370.83	2,107	1,546	825	5.01	165
1960	122.31	105	77	45	6.20	7
1963	40,065.31	33,708	24,728	15,337	7.14	2,148
1964	7,674.63	6,401	4,696	2,979	7.47	399
1966	302.59	248	182	121	8.15	15
1971	287.87	224	164	124	10.03	12
1973	828.66	629	461	368	10.86	34
1976	511.06	372	273	238	12.21	19
1979	477.00	332	244	233	13.68	17
2000	3,244.67	1,294	949	2,296	27.05	85
2001	3,770.30	1,441	1,057	2,713	27.80	98
2002	1,584.97	579	425	1,160	28.57	41
2003	7,612.27	2,649	1,943	5,669	29.34	193
2004	431.95	143	105	327	30.12	11
2006	34,994.41	10,335	7,582	27,412	31.71	864
2007	15,892.15	4,411	3,236	12,656	32.51	389
2008	23,844.42	6,189	4,540	19,304	33.32	579
2009	9,093.01	2,192	1,608	7,485	34.15	219
2010	15,687.55	3,493	2,562	13,126	34.98	375
2011	33,719.86	6,886	5,052	28,668	35.81	801
2012	12.96	2	1	12	36.66	
2013	40,330.88	6,713	4,925	35,406	37.51	944
2014	42,932.55	6,335	4,647	38,286	38.36	998
2015	153,920.24	19,736	14,479	139,441	39.23	3,554
2016	34,405.33	3,746	2,748	31,657	40.10	789
2017	87,722.61	7,836	5,748	81,975	40.98	2,000
2018	13,531.01	944	693	12,838	41.86	307
2019	49,875.53	2,494	1,830	48,046	42.75	1,124
2020	33,335.15	1,000	733	32,602	43.65	747
2021	13,394.22	134	98	13,296	44.55	298
	671,976.30	132,678	97,332	574,644		17,232

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.3 2.56

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
1962	8,243.56	8,245	8,864	1,028	9.16	112
1963	537,405.58	532,792	572,770	72,117	9.56	7,544
1964	1,463,412.54	1,437,452	1,545,310	210,785	9.98	21,121
1965	1,019,712.45	992,054	1,066,492	157,163	10.41	15,097
1966	1,089,147.56	1,048,914	1,127,618	179,359	10.86	16,516
1967	684,596.41	652,283	701,226	120,290	11.33	10,617
1968	531,481.61	500,713	538,284	99,494	11.82	8,417
1969	557,020.13	518,577	557,488	110,936	12.33	8,997
1970	374,514.65	344,416	370,259	79,159	12.85	6,160
1971	587,593.92	533,453	573,480	131,633	13.39	9,831
1972	565,758.53	506,840	544,870	134,040	13.94	9,615
1973	765,370.53	676,141	726,875	191,570	14.51	13,203
1974	651,275.23	566,961	609,502	172,028	15.10	11,393
1975	586,760.52	502,990	540,731	163,382	15.71	10,400
1976	456,849.21	385,546	414,475	133,744	16.32	8,195
1977	444,639.50	369,037	396,727	136,840	16.96	8,068
1978	522,711.56	426,420	458,416	168,838	17.61	9,588
1979	870,147.47	697,322	749,645	294,532	18.27	16,121
1980	928,873.22	730,808	785,644	329,004	18.94	17,371
1981	884,479.64	682,560	733,775	327,601	19.63	16,689
1983	570,678.10	422,838	454,565	230,249	21.04	10,943
1984	570,592.20	413,688	444,729	239,982	21.77	11,024
1985	849,528.55	602,394	647,594	371,840	22.50	16,526
1986	989,230.18	685,263	736,681	450,395	23.25	19,372
1987	1,246,844.88	843,042	906,299	589,915	24.01	24,570
1988	1,907,293.64	1,257,990	1,352,382	936,370	24.77	37,803
1989	1,786,136.26	1,147,664	1,233,778	909,586	25.55	35,600
1990	1,174,316.86	734,310	789,408	619,772	26.34	23,530
1991	1,444,418.42	878,004	943,884	789,418	27.14	29,087
1992	2,089,490.86	1,233,635	1,326,200	1,181,189	27.94	42,276
1993	3,693,012.11	2,114,279	2,272,922	2,158,693	28.76	75,059
1994	3,810,885.48	2,112,755	2,271,284	2,301,779	29.59	77,789
1995	2,296,983.09	1,231,854	1,324,285	1,432,095	30.42	47,077
1996	4,779,267.21	2,475,507	2,661,254	3,073,867	31.26	98,332
1997	4,463,415.74	2,229,101	2,396,360	2,959,739	32.11	92,175
1998	3,139,631.23	1,509,095	1,622,329	2,145,228	32.97	65,066
1999	2,234,244.01	1,031,497	1,108,894	1,572,199	33.84	46,460
2000	3,032,128.79	1,341,644	1,442,313	2,196,242	34.72	63,256
2001	3,682,146.92	1,558,564	1,675,509	2,743,067	35.60	77,052
2002	4,373,961.63	1,766,468	1,899,013	3,349,741	36.49	91,799
2003	3,125,766.01	1,200,969	1,291,083	2,459,836	37.39	65,789

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
2004	3,528,663.54	1,285,732	1,382,206	2,852,190	38.30	74,470
2005	3,931,855.44	1,354,556	1,456,194	3,262,033	39.21	83,194
2006	9,751,674.20	3,163,755	3,401,144	8,300,865	40.13	206,849
2007	16,287,794.68	4,953,770	5,325,472	14,219,882	41.06	346,320
2008	14,081,032.29	3,997,042	4,296,956	12,600,283	41.99	300,078
2009	7,384,717.84	1,944,692	2,090,610	6,771,051	42.93	157,723
2010	5,983,748.42	1,453,046	1,562,074	5,618,424	43.87	128,070
2011	7,759,232.10	1,725,064	1,854,503	7,456,576	44.81	166,404
2012	4,107,062.34	827,097	889,157	4,039,318	45.77	88,253
2013	12,342,603.08	2,229,815	2,397,127	12,413,997	46.72	265,711
2014	14,457,892.82	2,305,918	2,478,941	14,870,530	47.69	311,817
2015	9,004,453.96	1,247,477	1,341,080	9,464,265	48.65	194,538
2016	22,412,915.86	2,630,918	2,828,327	24,067,172	49.62	485,030
2017	25,067,332.45	2,411,878	2,592,851	27,487,948	50.59	543,347
2018	15,171,467.68	1,135,311	1,220,498	16,985,263	51.57	329,363
2019	13,987,594.60	750,798	807,134	15,977,980	52.54	304,111
2020	9,893,107.51	319,468	343,439	11,528,290	53.52	215,402
2021	9,974,273.13	106,645	114,647	11,854,481	54.51	217,474
	269,917,387.93	72,747,067	78,205,577	245,695,289		5,693,794
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.2 2.11



AVISTA CORPORATION  
GAS PLANT - OREGON

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						
1963	9,933.81	11,338	8,820	2,604	0.24	2,604
1964	923.13	1,045	813	249	0.49	249
1966	1,425.52	1,587	1,235	404	1.02	396
1968	1,591.50	1,740	1,354	476	1.57	303
1969	337.56	366	285	103	1.85	56
1971	317.24	337	262	103	2.42	43
1980	9,820.19	9,490	7,383	3,910	5.11	765
1984	4,279.02	3,920	3,050	1,871	6.51	287
1986	1.00	1	1			
1989	43,137.57	36,245	28,196	21,412	8.62	2,484
1991	28,816.76	23,208	18,054	15,085	9.59	1,573
1992	8,504.94	6,694	5,208	4,573	10.10	453
1993	88,811.56	68,206	53,060	49,073	10.63	4,616
1994	14,343.92	10,732	8,349	8,147	11.18	729
1995	9,049.74	6,586	5,124	5,283	11.75	450
1996	13,759.99	9,727	7,567	8,257	12.33	670
1997	2,898.77	1,986	1,545	1,789	12.94	138
1998	92,653.72	61,400	47,765	58,787	13.56	4,335
1999	707.92	453	352	462	14.19	33
2000	95,513.11	58,868	45,796	64,044	14.85	4,313
2001	32,905.24	19,500	15,170	22,671	15.51	1,462
2002	48,588.89	27,589	21,463	34,414	16.20	2,124
2003	27,645.26	15,002	11,671	20,121	16.90	1,191
2004	75,989.24	39,297	30,571	56,817	17.61	3,226
2005	1,475.60	724	563	1,134	18.34	62
2006	470,794.13	218,596	170,054	371,359	19.08	19,463
2007	155,202.50	67,879	52,806	125,677	19.83	6,338
2008	568,884.87	233,065	181,310	472,908	20.60	22,957
2009	445,284.94	170,107	132,333	379,745	21.37	17,770
2010	689,955.61	243,986	189,806	603,643	22.16	27,240
2011	428,559.91	139,076	108,192	384,652	22.97	16,746
2012	126,665.64	37,419	29,110	116,555	23.78	4,901
2013	574,048.71	152,661	118,761	541,395	24.60	22,008
2014	447,309.82	105,453	82,036	432,370	25.44	16,996
2015	39,865.11	8,195	6,375	39,470	26.28	1,502
2016	181,777.38	31,750	24,699	184,345	27.14	6,792
2017	518,550.67	74,542	57,989	538,344	28.00	19,227
2018	435,175.22	48,794	37,959	462,493	28.88	16,014

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
2019	62,361.95	5,020	3,905	67,811	29.76	2,279
2020	60,898.26	2,955	2,299	67,734	30.65	2,210
2021	298,270.93	4,823	3,752	339,260	31.55	10,753
	6,117,036.85	1,960,362	1,525,043	5,509,549		245,758
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.4 4.02

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 379.00 MEASURING AND REGULATING EQUIPMENT - 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						
1956	1,149.55	1,217	1,071	251	2.94	85
1963	12,120.81	11,946	10,516	3,423	5.29	647
1964	1.00	1	1			
1966	6,195.92	5,910	5,203	1,922	6.31	305
1970	369.61	336	296	129	7.71	17
1977	833.57	692	609	350	10.28	34
1978	475.08	389	342	204	10.67	19
1980	8,118.61	6,447	5,675	3,661	11.45	320
1986	7,485.15	5,365	4,723	3,885	13.94	279
1991	5,480.56	3,543	3,119	3,184	16.20	197
1992	9,168.83	5,791	5,098	5,446	16.68	326
1994	59,397.89	35,704	31,431	36,877	17.66	2,088
1997	2,205.95	1,220	1,074	1,463	19.21	76
1998	87,203.31	46,754	41,158	59,126	19.75	2,994
2001	80,103.16	38,740	34,103	58,016	21.44	2,706
2004	45,229.95	19,330	17,017	34,997	23.25	1,505
2005	4,007.30	1,634	1,438	3,170	23.88	133
2006	42,163.71	16,355	14,398	34,090	24.52	1,390
2007	445,441.39	163,646	144,060	368,198	25.18	14,623
2008	103,589.92	35,867	31,574	87,554	25.86	3,386
2010	201,258.09	60,864	53,580	177,867	27.27	6,522
2011	2,618.57	732	644	2,367	28.01	85
2012	7,644.17	1,958	1,724	7,067	28.76	246
2014	176,742.55	36,695	32,303	170,951	30.32	5,638
2015	475,503.33	86,754	76,371	470,458	31.13	15,113
2016	76,250.03	11,921	10,494	77,194	31.97	2,415
2017	147,440.85	19,109	16,822	152,735	32.83	4,652
2018	104,527.98	10,689	9,410	110,797	33.71	3,287
2019	508,393.21	37,763	33,243	551,409	34.61	15,932
2020	425,367.61	19,171	16,877	472,296	35.55	13,285
2021	303,508.35	4,621	4,068	344,967	36.51	9,449
	3,349,996.01	691,164	608,442	3,244,054		107,754

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.1 3.22

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
1971	50,257.69	49,267	61,728	1,094	11.22	98
1972	309,527.82	299,708	375,512	11,398	11.72	973
1973	277,620.60	265,273	332,367	14,659	12.25	1,197
1974	253,241.03	238,692	299,063	17,488	12.79	1,367
1975	169,777.52	157,738	197,634	14,588	13.35	1,093
1976	196,630.73	179,947	225,460	20,328	13.93	1,459
1977	220,437.09	198,606	248,838	26,708	14.52	1,839
1978	245,598.50	217,674	272,729	34,269	15.13	2,265
1979	127,894.01	111,415	139,595	20,273	15.76	1,286
1980	291,653.17	249,589	312,716	51,850	16.40	3,162
1981	233,129.85	195,806	245,330	46,082	17.06	2,701
1982	266,380.84	219,445	274,948	58,028	17.73	3,273
1983	197,107.39	159,154	199,408	46,976	18.41	2,552
1984	447,708.00	353,969	443,497	116,138	19.11	6,077
1985	547,405.08	423,452	530,553	153,703	19.82	7,755
1986	772,726.67	584,191	731,947	233,961	20.55	11,385
1987	1,105,140.92	816,105	1,022,518	358,908	21.28	16,866
1988	1,244,966.36	896,920	1,123,773	432,435	22.03	19,629
1989	1,454,656.76	1,021,405	1,279,744	538,577	22.79	23,632
1990	1,574,644.22	1,076,506	1,348,781	619,524	23.56	26,296
1991	1,660,201.30	1,103,868	1,383,064	692,188	24.34	28,438
1992	2,010,356.57	1,298,514	1,626,940	886,006	25.13	35,257
1993	2,526,476.25	1,583,311	1,983,770	1,174,325	25.93	45,288
1994	2,740,316.74	1,663,955	2,084,810	1,340,586	26.74	50,134
1995	2,615,694.51	1,536,721	1,925,396	1,344,222	27.56	48,774
1996	2,865,226.72	1,626,159	2,037,455	1,544,078	28.39	54,388
1997	2,809,936.20	1,538,019	1,927,022	1,585,398	29.23	54,239
1998	2,511,889.28	1,323,577	1,658,342	1,481,520	30.08	49,253
1999	2,661,627.89	1,348,081	1,689,044	1,637,991	30.93	52,958
2000	2,676,674.54	1,299,726	1,628,459	1,717,384	31.80	54,006
2001	2,081,076.73	966,998	1,211,576	1,389,770	32.67	42,540
2002	2,324,505.01	1,030,395	1,291,007	1,614,624	33.56	48,112
2003	2,644,621.32	1,115,700	1,397,888	1,907,889	34.45	55,381
2004	2,739,063.51	1,096,276	1,373,551	2,050,278	35.35	57,999
2005	1,661,530.55	629,055	788,159	1,288,754	36.25	35,552
2006	2,589,995.49	923,916	1,157,597	2,079,897	37.16	55,971
2007	2,050,585.55	686,152	859,697	1,703,535	38.08	44,736
2008	1,187,980.96	370,962	464,787	1,020,189	39.01	26,152
2009	1,741,379.18	504,826	632,509	1,544,215	39.94	38,663
2010	822,891.98	219,969	275,605	753,010	40.88	18,420
2011	2,518,520.11	615,715	771,445	2,376,705	41.83	56,818

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
2012	614,881.32	136,281	170,750	597,852	42.78	13,975
2013	2,754,150.93	547,525	686,008	2,756,681	43.73	63,039
2014	13,517,168.61	2,375,304	2,976,077	13,920,384	44.69	311,488
2015	8,510,381.47	1,299,110	1,627,687	9,010,290	45.65	197,378
2016	6,468,475.16	836,536	1,048,116	7,037,478	46.62	150,954
2017	6,501,342.30	689,224	863,546	7,263,132	47.59	152,619
2018	12,692,003.79	1,046,456	1,311,130	14,553,875	48.57	299,647
2019	7,838,887.27	463,572	580,821	9,217,788	49.54	186,068
2020	7,527,159.13	267,779	335,507	9,073,442	50.52	179,601
2021	6,398,500.41	75,342	94,398	7,903,728	51.51	153,441
	130,250,005.03	37,933,886	47,528,304	115,284,202		2,796,194
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.2 2.15

AVISTA CORPORATION  
GAS PLANT - OREGON

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)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -3						
1960	1,122.73	1,062	722	434	2.85	152
1961	562.32	527	358	221	3.15	70
1962	2,835.24	2,632	1,790	1,130	3.45	328
1963	8,568.39	7,880	5,359	3,466	3.75	924
1964	17,764.04	16,175	11,000	7,297	4.06	1,797
1965	20,488.62	18,468	12,560	8,543	4.37	1,955
1966	21,564.33	19,235	13,081	9,130	4.69	1,947
1967	7,278.62	6,422	4,367	3,130	5.02	624
1968	18,104.97	15,798	10,744	7,904	5.35	1,477
1969	5,472.51	4,720	3,210	2,427	5.69	427
1971	30,838.69	25,974	17,664	14,100	6.38	2,210
1972	74,855.18	62,254	42,337	34,764	6.74	5,158
1973	60,811.69	49,912	33,944	28,692	7.11	4,035
1974	68,202.61	55,236	37,564	32,685	7.48	4,370
1975	47,255.28	37,742	25,667	23,006	7.86	2,927
1976	1,136.47	895	609	562	8.25	68
1977	28,092.14	21,784	14,815	14,120	8.65	1,632
1978	6,990.55	5,336	3,629	3,571	9.06	394
1979	61,497.42	46,204	31,422	31,920	9.47	3,371
1980	162,588.67	120,145	81,707	85,759	9.89	8,671
1981	1,986.03	1,442	981	1,065	10.32	103
1982	1,015.36	724	492	554	10.76	51
1983	207,478.88	145,256	98,784	114,919	11.21	10,251
1984	278,539.17	191,236	130,054	156,841	11.67	13,440
1985	16,838.69	11,328	7,704	9,640	12.14	794
1986	360,575.85	237,584	161,574	209,819	12.61	16,639
1987	72,190.53	46,525	31,640	42,716	13.10	3,261
1988	144,567.44	91,086	61,945	86,959	13.59	6,399
1989	250,600.68	154,133	104,821	153,298	14.10	10,872
1990	301,422.27	180,868	123,003	187,462	14.61	12,831
1991	406,047.39	237,316	161,392	256,837	15.14	16,964
1992	760,715.92	432,513	294,139	489,398	15.68	31,212
1993	637,996.04	352,599	239,792	417,344	16.22	25,730
1994	932,306.42	499,891	339,961	620,315	16.78	36,968
1995	1,147,041.42	596,126	405,408	776,045	17.34	44,755
1996	948,217.14	476,612	324,130	652,534	17.92	36,414
1997	1,204,129.91	584,693	397,633	842,621	18.50	45,547
1998	1,372,713.80	642,318	436,822	977,073	19.10	51,156
1999	770,231.01	346,800	235,848	557,490	19.70	28,299
2000	1,049,743.72	453,806	308,620	772,616	20.31	38,041
2001	98,094.95	40,617	27,622	73,416	20.93	3,508

AVISTA CORPORATION  
GAS PLANT - OREGON

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)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. -3						
2002	1,147,307.72	453,783	308,605	873,122	21.56	40,497
2003	1,357,828.40	511,469	347,835	1,050,728	22.20	47,330
2004	3,886,265.74	1,390,711	945,782	3,057,072	22.84	133,847
2005	18,264.64	6,181	4,204	14,609	23.50	622
2006	600,921.98	191,874	130,488	488,462	24.15	20,226
2007	998,642.34	299,179	203,463	825,139	24.82	33,245
2008	863,804.05	241,745	164,404	725,314	25.49	28,455
2009	1,977,342.52	514,400	349,828	1,686,835	26.16	64,481
2010	1,486,512.00	356,962	242,759	1,288,348	26.84	48,001
2011	3,245,596.57	714,425	485,859	2,857,105	27.52	103,819
2012	2,102,504.53	420,122	285,713	1,879,867	28.21	66,638
2013	5,292,144.24	950,039	646,093	4,804,816	28.90	166,257
2014	214,236.92	34,046	23,154	197,510	29.60	6,673
2015	1,226,281.95	169,618	115,352	1,147,718	30.30	37,878
2016	28,313.26	3,325	2,261	26,902	31.01	868
2017	781,938.90	75,474	51,328	754,069	31.72	23,773
2018	445,494.24	33,561	22,824	436,035	32.44	13,441
2019	9,066,601.35	490,930	333,867	9,004,732	33.16	271,554
2020	4,999,846.46	163,301	111,056	5,038,786	33.89	148,681
2021	4,485,739.75	48,837	33,213	4,587,099	34.63	132,460
	55,834,070.65	13,311,856	9,053,002	48,456,091		1,864,518

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0 3.34

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
1964	19,421.01	15,686	22,334			
1965	9,262.49	7,389	10,652			
1966	17,369.29	13,681	19,975			
1967	4,182.18	3,251	4,810			
1968	5,029.87	3,856	5,784			
1969	3,512.89	2,655	4,040			
1970	10,615.92	7,907	12,208			
1971	14,048.30	10,307	16,156			
1972	4,414.90	3,189	5,019	58	24.17	2
1973	3,401.23	2,418	3,806	105	24.82	4
1974	5,698.23	3,984	6,271	282	25.48	11
1975	15.30	11	17	1	26.16	
1976	14,993.20	10,123	15,933	1,309	26.84	49
1977	588.85	390	614	63	27.53	2
1978	8,031.00	5,226	8,226	1,010	28.22	36
1979	21,609.05	13,790	21,705	3,145	28.93	109
1980	46,935.13	29,363	46,217	7,758	29.64	262
1981	68,595.29	42,027	66,150	12,735	30.37	419
1982	5,544.76	3,326	5,235	1,141	31.10	37
1983	7,737.42	4,539	7,144	1,754	31.84	55
1984	4,026.98	2,309	3,634	997	32.59	31
1985	14,235.55	7,974	12,551	3,820	33.34	115
1986	11,640.26	6,364	10,017	3,369	34.10	99
1987	2,073.32	1,105	1,739	645	34.87	18
1988	13,024.24	6,763	10,645	4,333	35.65	122
1991	2,727.11	1,302	2,049	1,087	38.02	29
1992	30,120.16	13,946	21,951	12,687	38.83	327
1993	17,927.89	8,044	12,661	7,956	39.64	201
1994	10,626.05	4,614	7,262	4,958	40.46	123
1995	8,289.92	3,479	5,476	4,057	41.28	98
1996	7,983.09	3,233	5,089	4,092	42.11	97
1998	6,757.56	2,536	3,992	3,779	43.79	86
1999	1,738.79	626	985	1,015	44.64	23
2000	34,798.09	12,005	18,896	21,122	45.50	464
2001	62,472.19	20,602	32,427	39,416	46.36	850
2002	59,494.71	18,715	29,457	38,962	47.22	825
2003	66,431.18	19,863	31,264	45,132	48.10	938
2004	86,071.33	24,411	38,423	60,559	48.97	1,237
2005	4,746.81	1,272	2,002	3,457	49.85	69
2006	35,068.57	8,847	13,925	26,404	50.74	520
2007	7,238.66	1,712	2,695	5,629	51.63	109



AVISTA CORPORATION  
GAS PLANT - OREGON

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						
2008	98,147.23	21,654	34,083	78,786	52.53	1,500
2009	240,597.87	49,250	77,519	199,169	53.43	3,728
2010	95,854.16	18,095	28,481	81,751	54.33	1,505
2011	5,472.78	945	1,487	4,807	55.24	87
2012	53,854.16	8,432	13,272	48,660	56.15	867
2013	162,020.89	22,732	35,780	150,544	57.07	2,638
2014	162,381.18	20,140	31,700	155,038	57.99	2,674
2015	272,383.41	29,348	46,193	267,048	58.91	4,533
2016	142,118.46	12,974	20,421	143,015	59.84	2,390
2017	35,106.22	2,627	4,135	36,237	60.77	596
2018	207,566.46	12,083	19,019	219,682	61.71	3,560
2019	101,420.21	4,235	6,666	109,967	62.64	1,756
2020	64,794.64	1,628	2,562	71,952	63.58	1,132
2021	76,331.50	635	999	86,782	64.53	1,345
	2,476,547.94	557,618	871,753	1,976,277		35,678

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.4 1.44

AVISTA CORPORATION  
 GAS PLANT - OREGON

ACCOUNT 387.00 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.. 18-SQUARE						
NET SALVAGE PERCENT.. 0						
1967	173.85	174	174			
1986	365.44	365	365			
	539.29	539	539			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
1994	1,085,967.69	861,665	888,281	251,985	7.33	34,377
1995	16,329.95	12,637	13,027	4,119	7.89	522
1999	35,202.44	24,112	24,857	12,106	10.43	1,161
2000	20,153.90	13,318	13,729	7,433	11.12	668
2001	7,552.01	4,800	4,948	2,982	11.84	252
2002	2,551.00	1,555	1,603	1,076	12.58	86
2003	2,830.67	1,651	1,702	1,270	13.34	95
2004	14,048.06	7,808	8,049	6,701	14.12	475
2006	137,595.44	68,723	70,846	73,629	15.73	4,681
2007	19,721.62	9,284	9,571	11,137	16.55	673
2008	645,750.53	284,776	293,573	384,465	17.40	22,096
2009	814,895.25	334,838	345,181	510,459	18.26	27,955
2010	154,132.15	58,586	60,396	101,443	19.14	5,300
2011	26,334.08	9,189	9,473	18,178	20.03	908
2012	126,914.57	40,289	41,534	91,726	20.93	4,383
2013	162,056.95	46,227	47,655	122,505	21.85	5,607
2014	175,631.44	44,383	45,754	138,659	22.78	6,087
2015	79,042.58	17,402	17,939	65,056	23.71	2,744
2017	44,703.25	6,853	7,065	39,873	25.62	1,556
2018	118,639.84	14,201	14,640	109,932	26.58	4,136
2019	82,049.49	7,036	7,253	78,899	27.55	2,864
2020	128,202.39	6,596	6,800	127,813	28.53	4,480
2021	210,768.55	3,614	3,725	217,582	29.51	7,373
	4,111,073.85	1,879,543	1,937,601	2,379,026		138,479

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 3.37

AVISTA CORPORATION  
 GAS PLANT - OREGON

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						
2019	12,222.51	6,111	6,111	6,112	2.50	2,445
	12,222.51	6,111	6,111	6,112		2,445
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5						20.00

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
2006	690.43	419	510	111	4.55	24
2009	29,723.95	16,949	20,619	6,133	5.13	1,196
2010	62,284.30	34,514	41,987	14,069	5.38	2,615
2011	410,105.51	218,556	265,876	103,219	5.71	18,077
2013	265,618.96	125,163	152,262	86,795	6.67	13,013
2014	45,043.13	19,372	23,566	16,973	7.31	2,322
2015	697,144.61	267,555	325,484	301,946	8.03	37,602
2016	580,701.39	193,002	234,789	287,842	8.83	32,598
2017	158,526.17	43,923	53,433	89,241	9.69	9,210
2018	298,090.76	65,155	79,262	189,020	10.60	17,832
2019	175,280.57	27,719	33,721	124,032	11.54	10,748
2020	225,969.23	21,645	26,331	177,041	12.51	14,152
2021	336,592.19	10,818	13,160	289,773	13.50	21,465
	3,285,771.20	1,044,790	1,271,000	1,686,194		180,854
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3						5.50

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
2006	30,432.07	17,465	27,311	78	6.16	13
2008	280,525.06	153,266	239,672	12,801	6.68	1,916
2009	50,697.03	26,732	41,803	3,824	7.04	543
2011	64,553.84	30,758	48,098	10,000	8.00	1,250
2013	136,718.14	55,733	87,153	35,893	9.30	3,859
2015	182,637.54	59,175	92,536	71,838	10.88	6,603
2016	172,011.14	47,900	74,905	79,905	11.74	6,806
2019	123,539.88	16,154	25,261	85,925	14.53	5,914
2021	140,221.03	3,712	5,805	120,394	16.50	7,297
	1,181,335.73	410,895	642,544	420,659		34,201
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 2.90

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
2006	13,427.33	7,288	6,465	5,620	6.35	885
2010	9,708.03	4,663	4,136	4,601	7.46	617
2013	12,863.27	5,202	4,615	6,962	8.81	790
2018	87,935.53	16,620	14,743	64,399	12.64	5,095
2019	94,180.71	12,926	11,467	73,296	13.56	5,405
2021	12,538.13	353	313	10,971	15.50	708
	230,653.00	47,052	41,739	165,849		13,500
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3						5.85

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
1999	8,500.00	7,650	7,650	850	2.50	340
2000	8,700.00	7,482	7,482	1,218	3.50	348
2008	3,438.47	1,857	1,857	1,581	11.50	137
2018	153.35	21	21	132	21.50	6
	20,791.82	17,010	17,010	3,782		831
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.6 4.00



AVISTA CORPORATION  
GAS PLANT - OREGON

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	42,644.55	41,578	41,319	1,326	0.50	1,326
2003	92,514.06	85,576	85,044	7,470	1.50	4,980
2005	40,869.79	33,718	33,508	7,362	3.50	2,103
2006	110,479.39	85,622	85,090	25,389	4.50	5,642
2007	181,671.02	131,711	130,892	50,779	5.50	9,233
2008	74,892.80	50,553	50,239	24,654	6.50	3,793
2009	2,115.75	1,322	1,314	802	7.50	107
2011	8,099.70	4,252	4,226	3,874	9.50	408
2012	34,048.04	16,173	16,072	17,976	10.50	1,712
2014	125,607.39	47,103	46,810	78,797	12.50	6,304
2018	19,059.66	3,335	3,314	15,746	16.50	954
2019	18,772.77	2,347	2,332	16,441	17.50	939
2020	142,458.29	10,684	10,618	131,840	18.50	7,126
2021	69,538.83	1,738	1,727	67,812	19.50	3,478
	962,772.04	515,712	512,505	450,267		48,105

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4 5.00

AVISTA CORPORATION  
GAS PLANT - OREGON

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						
2019	18,586.31	3,098	3,104	15,483	12.50	1,239
	18,586.31	3,098	3,104	15,483		1,239
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 6.67

AVISTA CORPORATION  
 GAS PLANT - OREGON

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						
1994	5,315.22	4,760	5,315			
2006	38,518.73	22,654	39,063	544-		
	43,833.95	27,414	44,378	544-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AVISTA CORPORATION  
GAS PLANT - OREGON

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)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	2,293.81	2,217	2,216	78	0.50	78
2008	12,447.75	11,203	11,195	1,253	1.50	835
2009	30,623.99	25,520	25,503	5,121	2.50	2,048
2010	206,229.31	158,110	158,003	48,226	3.50	13,779
2011	225,434.95	157,804	157,698	67,737	4.50	15,053
2012	22,167.55	14,039	14,029	8,139	5.50	1,480
2014	8,574.78	4,287	4,284	4,291	7.50	572
2015	1,756.37	761	760	996	8.50	117
2016	28,335.13	10,390	10,383	17,952	9.50	1,890
2018	27,203.88	6,347	6,343	20,861	11.50	1,814
2019	111,985.35	18,665	18,653	93,332	12.50	7,467
2020	89,344.02	8,934	8,928	80,416	13.50	5,957
	766,396.89	418,277	417,995	348,402		51,090

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 6.67

AVISTA CORPORATION  
GAS PLANT - OREGON

ACCOUNT 398.00 MISCELLANEOUS 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						
2010	2,367.16	2,367	2,367			
	2,367.16	2,367	2,367			
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	6,732.60	337	338	6,395	9.50	673
	6,732.60	337	338	6,395		673
	9,099.76	2,704	2,705	6,395		673
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.5	7.40