

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 310.30 REMOVING OTHER PROPERTY

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)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
1983	138,174.50	95,850	125,750	12,424	17.00	731
	138,174.50	95,850	125,750	12,424		731
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.0 0.53

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 310.40 EASEMENTS, PERMITS

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)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
1983	10,000.00	6,937	3,259	6,741	17.00	397
2020	279,111.15	22,630	10,632	268,479	17.00	15,793
	289,111.15	29,567	13,891	275,220		16,190
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.0 5.60

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 311.00 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)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 75-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -5						
1983	19,438,723.86	14,244,191	18,190,493	2,220,167	15.68	141,592
1984	45,988.97	33,426	42,687	5,602	15.74	356
1985	579,051.87	417,407	533,048	74,956	15.79	4,747
1986	82,675.22	59,057	75,419	11,390	15.85	719
1987	18,470.17	13,073	16,695	2,699	15.90	170
1989	130,640.34	90,643	115,755	21,417	16.00	1,339
1992	37,117.47	24,883	31,777	7,197	16.15	446
1994	1,751.62	1,144	1,461	378	16.24	23
2001	9,987.39	5,766	7,363	3,123	16.52	189
2002	54,559.78	30,789	39,319	17,969	16.55	1,086
2003	747.01	411	525	259	16.58	16
2005	1,920.62	999	1,276	741	16.65	45
2007	40,820.57	19,846	25,344	17,517	16.70	1,049
2008	373,413.39	174,446	222,776	169,308	16.73	10,120
2009	21,777.27	9,737	12,435	10,432	16.76	622
2010	236,067.08	100,536	128,389	119,481	16.78	7,120
2012	104,084.80	39,367	50,273	59,016	16.82	3,509
2014	170,984.38	55,225	70,525	109,009	16.86	6,466
2015	2,597,860.62	757,524	967,393	1,760,360	16.88	104,287
2016	487,892.48	125,613	160,414	351,873	16.90	20,821
2017	263,027.18	58,047	74,129	202,050	16.91	11,949
2018	244,530.79	43,882	56,039	200,718	16.93	11,856
2019	45,351.03	6,124	7,821	39,798	16.94	2,349
2020	84,377.21	7,203	9,199	79,398	16.95	4,684
2021	216,451.07	6,509	8,312	218,961	16.96	12,910
	25,288,272.19	16,325,848	20,848,866	5,703,820		348,470

COLSTRIP 3 AND COMMON - IDAHO  
INTERIM SURVIVOR CURVE.. IOWA 75-S1.5  
PROBABLE RETIREMENT YEAR.. 12-2027  
NET SALVAGE PERCENT.. -3

1984	16,491,756.21	14,620,968	15,096,613	1,889,895	5.86	322,508
1985	137,682.86	121,608	125,564	16,249	5.87	2,768
1987	240,876.56	211,096	217,963	30,140	5.88	5,126
1988	967.63	844	871	125	5.89	21
1989	183,788.73	159,614	164,807	24,496	5.90	4,152
1990	14,886.04	12,868	13,287	2,046	5.90	347

AVISTA CORPORATION  
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ACCOUNT 311.00 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)
COLSTRIP 3 AND COMMON - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 75-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1991	37,591.79	32,324	33,376	5,344	5.91	904
1992	14,811.06	12,669	13,081	2,174	5.91	368
1993	20,578.84	17,497	18,066	3,130	5.92	529
1994	7,781.77	6,577	6,791	1,224	5.92	207
1998	18,751.35	15,384	15,884	3,429	5.94	577
1999	4,489.67	3,650	3,769	856	5.95	144
2000	4,349.61	3,502	3,616	864	5.95	145
2001	44,043.35	35,080	36,221	9,143	5.96	1,534
2002	40,910.53	32,219	33,267	8,871	5.96	1,488
2004	50,376.21	38,632	39,889	11,999	5.97	2,010
2005	4,831.25	3,649	3,768	1,208	5.97	202
2006	73.11	54	56	20	5.97	3
2007	5.20	4	4	1	5.98	
2008	15,589.04	11,118	11,480	4,577	5.98	765
2009	14,065.83	9,792	10,111	4,377	5.98	732
2010	17,332.63	11,738	12,120	5,733	5.98	959
2011	103,196.76	67,635	69,835	36,457	5.99	6,086
2012	41,913.55	26,455	27,316	15,855	5.99	2,647
2017	2,186,046.33	963,764	995,117	1,256,511	6.00	209,418
2018	83,607.41	31,727	32,759	53,356	6.00	8,893
2019	41,099.75	12,451	12,856	29,477	6.00	4,913
2020	57,222.52	11,788	12,171	46,768	6.00	7,795
2021	274,110.49	21,717	22,423	259,910	6.00	43,318
	20,152,736.08	16,496,424	17,033,081	3,724,237		628,559

COLSTRIP 3 AND COMMON - WASHINGTON  
INTERIM SURVIVOR CURVE.. IOWA 75-S1.5  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -3

1900	25,184.57	24,810	25,080	860	3.26	264
1984	31,103,499.80	28,905,988	29,220,396	2,816,209	3.94	714,774
1985	259,670.28	240,728	243,346	24,114	3.94	6,120
1987	454,293.89	418,791	423,346	44,577	3.95	11,285
1988	1,824.96	1,677	1,695	184	3.95	47
1989	346,626.07	317,509	320,963	36,062	3.96	9,107
1990	28,075.11	25,632	25,911	3,007	3.96	759
1991	70,898.22	64,499	65,201	7,825	3.96	1,976

AVISTA CORPORATION  
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ACCOUNT 311.00 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)
COLSTRIP 3 AND COMMON - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 75-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -3						
1992	27,933.71	25,318	25,593	3,178	3.96	803
1993	38,811.74	35,023	35,404	4,572	3.97	1,152
1994	14,676.44	13,187	13,330	1,786	3.97	450
1998	35,365.10	31,108	31,446	4,980	3.98	1,251
1999	8,467.53	7,401	7,482	1,240	3.98	312
2000	8,203.39	7,121	7,198	1,251	3.98	314
2001	83,065.89	71,573	72,351	13,206	3.98	3,318
2002	77,157.37	65,938	66,655	12,817	3.98	3,220
2004	95,009.68	79,623	80,489	17,371	3.99	4,354
2005	9,111.75	7,551	7,633	1,752	3.99	439
2006	137.89	113	114	28	3.99	7
2007	9.80	8	8	2	3.99	1
2008	29,400.96	23,363	23,617	6,666	3.99	1,671
2009	26,528.17	20,704	20,929	6,395	3.99	1,603
2010	32,689.37	24,986	25,258	8,412	3.99	2,108
2011	194,629.30	145,229	146,809	53,660	3.99	13,449
2012	53,864.48	39,017	39,441	16,039	4.00	4,010
2017	4,122,889.67	2,248,180	2,272,633	1,973,943	4.00	493,486
2018	144,795.04	69,599	70,356	78,783	4.00	19,696
2019	90,403.03	35,814	36,204	56,912	4.00	14,228
2020	108,112.75	30,370	30,700	80,656	4.00	20,164
2021	521,608.11	59,695	60,344	476,912	4.00	119,228
	38,012,944.07	33,040,555	33,399,934	5,753,398		1,449,596

COLSTRIP 4 - IDAHO  
INTERIM SURVIVOR CURVE.. IOWA 75-S1.5  
PROBABLE RETIREMENT YEAR.. 12-2027  
NET SALVAGE PERCENT.. -4

1986	16,590,120.92	14,737,615	15,344,807	1,908,918	5.88	324,646
1987	12,672.74	11,214	11,676	1,504	5.88	256
1989	14,929.96	13,092	13,631	1,896	5.90	321
1990	17,733.17	15,478	16,116	2,327	5.90	394
1991	30,760.14	26,706	27,806	4,184	5.91	708
1992	52,524.57	45,364	47,233	7,393	5.91	1,251
1993	18,983.78	16,297	16,968	2,775	5.92	469
1994	8,438.40	7,201	7,498	1,278	5.92	216
1997	616.31	515	536	105	5.94	18

AVISTA CORPORATION  
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ACCOUNT 311.00 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)
COLSTRIP 4 - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 75-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1998	1,283.87	1,064	1,108	227	5.94	38
1999	4,489.67	3,685	3,837	832	5.95	140
2000	8,481.97	6,896	7,180	1,641	5.95	276
2001	15,329.55	12,329	12,837	3,106	5.96	521
2002	40,910.53	32,532	33,872	8,675	5.96	1,456
2003	179,267.90	140,806	146,607	39,831	5.96	6,683
2004	55,771.54	43,185	44,964	13,038	5.97	2,184
2005	4,831.25	3,685	3,837	1,188	5.97	199
2006	73.11	55	57	19	5.97	3
2007	5.20	4	4	1	5.98	
2008	15,589.39	11,226	11,689	4,524	5.98	757
2009	14,065.83	9,887	10,294	4,334	5.98	725
2010	17,332.63	11,852	12,340	5,686	5.98	951
2011	93,920.58	62,153	64,714	32,964	5.99	5,503
2012	35,882.89	22,869	23,811	13,507	5.99	2,255
2017	1,119,824.18	498,491	519,029	645,588	6.00	107,598
2018	88,135.38	33,770	35,161	56,499	6.00	9,416
2019	78,352.00	23,967	24,954	56,532	6.00	9,422
2020	46,675.20	9,708	10,108	38,434	6.00	6,406
2021	209,412.64	16,752	17,442	200,347	6.00	33,391
	18,776,415.30	15,818,398	16,470,119	3,057,353		516,203

COLSTRIP 4 - WASHINGTON  
INTERIM SURVIVOR CURVE.. IOWA 75-S1.5  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1986	31,289,015.93	29,203,866	28,661,194	3,879,383	3.95	982,122
1987	23,900.82	22,247	21,834	3,023	3.95	765
1989	28,157.95	26,043	25,559	3,725	3.96	941
1990	33,444.81	30,831	30,258	4,525	3.96	1,143
1991	58,013.71	53,290	52,300	8,035	3.96	2,029
1992	99,061.49	90,657	88,972	14,052	3.96	3,548
1993	35,803.47	32,622	32,016	5,220	3.97	1,315
1994	15,914.85	14,439	14,171	2,381	3.97	600
1997	1,162.37	1,039	1,020	189	3.97	48
1998	2,421.37	2,151	2,111	407	3.98	102
1999	8,467.54	7,473	7,334	1,472	3.98	370

AVISTA CORPORATION  
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ACCOUNT 311.00 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)
COLSTRIP 4 - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 75-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
2000	15,997.03	14,022	13,761	2,875	3.98	722
2001	28,911.58	25,153	24,686	5,382	3.98	1,352
2002	77,157.37	66,578	65,341	14,903	3.98	3,744
2003	338,099.79	289,119	283,747	67,877	3.98	17,055
2004	105,185.29	89,006	87,352	22,041	3.99	5,524
2005	9,111.75	7,625	7,483	1,993	3.99	499
2006	137.89	114	112	32	3.99	8
2007	9.80	8	8	2	3.99	1
2008	29,401.61	23,590	23,152	7,426	3.99	1,861
2009	26,528.17	20,906	20,518	7,072	3.99	1,772
2010	32,689.37	25,228	24,759	9,238	3.99	2,315
2011	177,134.47	133,458	130,978	53,242	3.99	13,344
2012	67,675.22	49,497	48,577	21,805	4.00	5,451
2017	2,111,991.63	1,162,834	1,141,226	1,055,245	4.00	263,811
2018	149,732.74	72,671	71,321	84,401	4.00	21,100
2019	164,262.96	65,706	64,485	106,348	4.00	26,587
2020	88,185.22	25,013	24,548	67,164	4.00	16,791
2021	399,397.74	46,152	45,294	370,079	4.00	92,520
	35,416,973.94	31,601,338	31,014,115	5,819,538		1,467,440
	137,647,341.58	113,282,563	118,766,116	24,058,346		4,410,268
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 3.20

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 311.10 STRUCTURES AND IMPROVEMENTS - LANDFILL

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)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-S3						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
1990	883,460.44	593,677	794,378	89,082	15.00	5,939
1991	753,698.55	499,619	668,523	85,176	15.18	5,611
1993	1,006,829.80	648,499	867,734	139,096	15.51	8,968
1999	308,503.84	178,611	238,993	69,511	16.29	4,267
2003	560,042.04	294,862	394,545	165,498	16.62	9,958
2004	24,078.00	12,317	16,481	7,597	16.69	455
2005	27,901.73	13,846	18,527	9,375	16.74	560
2007	17,536.29	8,113	10,856	6,681	16.83	397
2008	10,395.19	4,622	6,185	4,211	16.86	250
2009	14,860.89	6,320	8,457	6,404	16.89	379
2010	8,241.15	3,336	4,464	3,777	16.91	223
2011	16,864.72	6,456	8,639	8,226	16.93	486
2012	669.38	240	321	348	16.95	21
2021	15,769.14	451	603	15,166	17.00	892
	3,648,851.16	2,270,969	3,038,704	610,147		38,406

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.9 1.05



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 312.00 BOILER PLANT 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)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -5						
1983	28,203,333.08	19,835,418	23,151,897	6,461,602	14.72	438,968
1984	287,713.29	200,669	234,221	67,878	14.79	4,589
1986	873,028.19	598,033	698,024	218,656	14.93	14,645
1987	13,547.23	9,190	10,727	3,498	15.00	233
1988	18,631.24	12,515	14,608	4,955	15.06	329
1990	58,645.05	38,554	45,000	16,577	15.18	1,092
1992	262,878.38	168,771	196,989	79,033	15.29	5,169
1994	65,243.65	40,779	47,597	20,909	15.40	1,358
1995	101,877.17	62,798	73,298	33,673	15.44	2,181
1998	1,159,154.25	680,232	793,967	423,145	15.58	27,159
2000	3,442.15	1,944	2,269	1,345	15.66	86
2001	188,672.94	104,311	121,752	76,355	15.70	4,863
2002	41,091.12	22,212	25,926	17,220	15.73	1,095
2003	68,015.41	35,844	41,837	29,579	15.77	1,876
2004	22,006.69	11,292	13,180	9,927	15.80	628
2005	395,813.71	197,250	230,230	185,374	15.83	11,710
2006	189,882.51	91,639	106,961	92,416	15.86	5,827
2007	114,691.56	53,448	62,384	58,042	15.89	3,653
2008	162,245.77	72,695	84,850	85,508	15.92	5,371
2009	576,445.13	247,403	288,769	316,499	15.94	19,856
2010	940,141.14	384,287	448,540	538,608	15.97	33,726
2011	138,659.27	53,684	62,660	82,932	15.99	5,186
2012	1,174,339.48	426,465	497,770	735,287	16.02	45,898
2013	564,965.02	191,050	222,994	370,220	16.04	23,081
2014	2,381,170.49	738,768	862,290	1,637,939	16.07	101,925
2015	1,174,024.48	329,508	384,602	848,124	16.09	52,711
2016	154,794.18	38,379	44,796	117,738	16.11	7,308
2017	537,458.92	114,373	133,496	430,836	16.13	26,710
2018	3,536,228.20	614,025	716,690	2,996,350	16.15	185,533
2019	2,187,766.31	284,801	332,420	1,964,735	16.18	121,430
2020	362,385.17	29,870	34,864	345,640	16.20	21,336
2021	843,394.42	24,424	28,508	857,056	16.22	52,839
	46,801,685.60	25,714,631	30,014,114	19,127,656		1,228,371

AVISTA CORPORATION  
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ACCOUNT 312.00 BOILER PLANT 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)
COLSTRIP 3 AND COMMON - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1984	21,877,622.96	19,074,539	19,891,813	2,642,139	5.74	460,303
1985	50,813.63	44,140	46,031	6,307	5.75	1,097
1986	315,401.86	272,915	284,608	40,256	5.76	6,989
1987	296,579.64	255,574	266,524	38,953	5.77	6,751
1988	38,365.12	32,917	34,327	5,189	5.78	898
1989	83,008.56	70,917	73,956	11,543	5.78	1,997
1990	22,718.96	19,315	20,143	3,258	5.79	563
1991	65,530.20	55,421	57,796	9,701	5.80	1,673
1992	24,429.90	20,553	21,434	3,729	5.80	643
1993	14,694.33	12,289	12,816	2,320	5.81	399
1994	4,890.06	4,064	4,238	799	5.82	137
1995	10,724.90	8,856	9,235	1,811	5.82	311
1996	28,147.85	23,076	24,065	4,928	5.83	845
1997	23,694.32	19,282	20,108	4,297	5.83	737
1999	33,301.62	26,640	27,781	6,519	5.84	1,116
2000	42,431.70	33,611	35,051	8,654	5.85	1,479
2001	338,431.67	265,318	276,686	71,899	5.85	12,290
2002	112,677.87	87,363	91,106	24,952	5.85	4,265
2003	189,234.02	144,838	151,044	43,867	5.86	7,486
2004	443,828.36	335,155	349,515	107,628	5.86	18,367
2005	154,735.65	115,093	120,024	39,353	5.86	6,716
2006	149,466.25	109,280	113,962	39,988	5.87	6,812
2007	317,932.98	228,129	237,903	89,567	5.87	15,258
2008	254,858.56	179,078	186,751	75,753	5.87	12,905
2009	271,110.25	185,845	193,808	85,436	5.88	14,530
2010	211,861.53	141,291	147,345	70,873	5.88	12,053
2011	156,682.91	101,249	105,587	55,796	5.88	9,489
2012	5,129.26	3,190	3,327	1,956	5.89	332
2016	133,878.22	64,994	67,779	70,116	5.90	11,884
2017	2,637,816.94	1,148,455	1,197,662	1,519,289	5.90	257,507
2018	927,711.59	347,378	362,262	593,281	5.90	100,556
2019	455,167.17	135,799	141,617	327,205	5.91	55,365
2020	154,022.56	31,254	32,593	126,050	5.91	21,328
2021	577,899.73	45,571	47,524	547,713	5.91	92,676
	30,424,801.13	23,643,389	24,656,421	6,681,124		1,145,757

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 312.00 BOILER PLANT 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)
COLSTRIP 3 AND COMMON - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -3						
1984	41,261,260.04	37,909,195	38,868,558	3,630,540	3.89	933,301
1985	95,834.64	87,838	90,061	8,649	3.89	2,223
1986	594,848.80	543,656	557,414	55,280	3.90	14,174
1987	559,350.07	509,829	522,731	53,399	3.90	13,692
1988	72,356.72	65,762	67,426	7,101	3.90	1,821
1989	156,554.39	141,804	145,393	15,858	3.91	4,056
1990	42,848.02	38,683	39,662	4,472	3.91	1,144
1991	123,590.16	111,190	114,004	13,294	3.91	3,400
1992	46,074.87	41,299	42,344	5,113	3.91	1,308
1993	27,713.55	24,732	25,358	3,187	3.92	813
1994	9,222.66	8,196	8,403	1,096	3.92	280
1995	20,227.19	17,893	18,346	2,488	3.92	635
1996	53,086.94	46,729	47,912	6,768	3.92	1,727
1997	44,687.55	39,111	40,101	5,927	3.93	1,508
1999	62,806.96	54,310	55,684	9,007	3.93	2,292
2000	80,026.30	68,736	70,475	11,952	3.93	3,041
2001	638,283.12	544,163	557,934	99,498	3.93	25,318
2002	212,510.78	179,614	184,159	34,727	3.94	8,814
2003	356,895.91	298,927	306,492	61,111	3.94	15,510
2004	837,061.58	694,257	711,826	150,347	3.94	38,159
2005	291,831.85	239,381	245,439	55,148	3.94	13,997
2006	281,893.75	228,413	234,193	56,157	3.94	14,253
2007	599,622.52	479,192	491,319	126,292	3.94	32,054
2008	480,663.94	378,140	387,710	107,374	3.94	27,252
2009	511,314.75	394,822	404,814	121,840	3.95	30,846
2010	399,571.47	302,232	309,881	101,678	3.95	25,741
2011	295,504.42	218,187	223,709	80,661	3.95	20,421
2012	9,673.77	6,943	7,119	2,845	3.95	720
2016	252,494.70	149,251	153,028	107,041	3.95	27,099
2017	3,541,437.37	1,911,530	1,959,905	1,687,776	3.96	426,206
2018	1,461,846.39	695,574	713,177	792,525	3.96	200,133
2019	1,146,266.95	450,125	461,516	719,139	3.96	181,601
2020	291,000.76	81,143	83,196	216,534	3.96	54,680
2021	1,102,499.89	125,038	128,202	1,007,373	3.96	254,387
	55,960,862.78	47,085,895	48,277,491	9,362,198		2,382,606

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 312.00 BOILER PLANT 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)
COLSTRIP 4 - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1986	12,931,872.47	11,298,494	11,465,449	1,983,699	5.76	344,392
1987	201,100.73	174,979	177,565	31,580	5.77	5,473
1989	30,379.15	26,206	26,593	5,001	5.78	865
1990	54,569.00	46,842	47,534	9,218	5.79	1,592
1991	33,203.76	28,354	28,773	5,759	5.80	993
1992	34,484.50	29,294	29,727	6,137	5.80	1,058
1993	3,138.00	2,650	2,689	574	5.81	99
1994	16,775.79	14,077	14,285	3,162	5.82	543
1995	10,435.91	8,701	8,830	2,024	5.82	348
1996	39,119.84	32,383	32,862	7,823	5.83	1,342
1999	17,733.51	14,324	14,536	3,907	5.84	669
2000	85,099.01	68,063	69,069	19,434	5.85	3,322
2001	31,825.73	25,192	25,564	7,535	5.85	1,288
2002	274,896.60	215,206	218,386	67,506	5.85	11,539
2003	358,680.64	277,197	281,293	91,735	5.86	15,654
2004	329,976.00	251,599	255,317	87,858	5.86	14,993
2005	244,839.50	183,881	186,598	68,035	5.86	11,610
2006	167,490.46	123,647	125,474	48,716	5.87	8,299
2007	182,998.61	132,584	134,543	55,775	5.87	9,502
2008	241,465.29	171,314	173,845	77,278	5.87	13,165
2009	698,661.81	483,580	490,726	235,883	5.88	40,116
2010	257,168.15	173,172	175,731	91,724	5.88	15,599
2011	169,970.35	110,901	112,540	64,229	5.88	10,923
2012	28,307.84	17,779	18,042	11,398	5.89	1,935
2016	471,107.28	230,929	234,341	255,610	5.90	43,324
2017	2,144,257.10	942,633	956,562	1,273,465	5.90	215,842
2018	942,758.90	356,440	361,707	618,762	5.90	104,875
2019	490,554.28	147,778	149,962	360,215	5.91	60,950
2020	197,093.66	40,383	40,980	163,998	5.91	27,749
2021	875,621.38	69,719	70,749	839,897	5.91	142,115
	21,565,585.25	15,698,301	15,930,270	6,497,938		1,110,174

AVISTA CORPORATION  
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ACCOUNT 312.00 BOILER PLANT 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)
COLSTRIP 4 - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1986	24,389,548.78	22,506,988	21,266,113	4,099,018	3.90	1,051,030
1987	379,276.55	349,055	329,811	64,637	3.90	16,574
1989	57,295.16	52,401	49,512	10,075	3.91	2,577
1990	102,917.28	93,815	88,643	18,391	3.91	4,704
1991	62,622.39	56,886	53,750	11,378	3.91	2,910
1992	65,037.88	58,862	55,617	12,023	3.91	3,075
1993	5,918.29	5,333	5,039	1,116	3.92	285
1994	31,639.18	28,390	26,825	6,080	3.92	1,551
1995	19,682.16	17,580	16,611	3,859	3.92	984
1996	73,780.12	65,575	61,960	14,772	3.92	3,768
1999	33,445.46	29,202	27,592	7,191	3.93	1,830
2000	160,496.99	139,192	131,518	35,399	3.93	9,007
2001	60,023.42	51,669	48,820	13,604	3.93	3,462
2002	518,455.78	442,452	418,058	121,136	3.94	30,745
2003	676,472.71	572,098	540,557	162,975	3.94	41,364
2004	622,335.70	521,175	492,441	154,788	3.94	39,286
2005	461,768.00	382,453	361,367	118,871	3.94	30,170
2006	315,887.54	258,443	244,194	84,329	3.94	21,403
2007	345,135.89	278,495	263,141	95,801	3.94	24,315
2008	455,404.21	361,747	341,803	131,818	3.94	33,456
2009	1,317,678.19	1,027,350	970,709	399,676	3.95	101,184
2010	485,019.85	370,426	350,003	154,417	3.95	39,093
2011	320,564.54	238,989	225,813	107,574	3.95	27,234
2012	53,388.66	38,692	36,559	18,965	3.95	4,801
2016	888,509.67	530,303	501,066	422,984	3.95	107,085
2017	2,741,338.07	1,494,034	1,411,664	1,439,328	3.96	363,467
2018	1,427,766.50	685,954	648,135	836,742	3.96	211,298
2019	1,275,466.32	505,722	477,840	848,645	3.96	214,304
2020	372,376.59	104,842	99,062	288,210	3.96	72,780
2021	1,672,639.65	191,541	180,981	1,558,564	3.96	393,577
	39,391,891.53	31,459,664	29,725,202	11,242,365		2,857,319
	194,144,826.29	143,601,880	148,603,498	52,911,281		8,724,227
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1						4.49

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

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)
COLSTRIP 3 AND COMMON - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
2011	1,172.90	766	661	547	5.95	92
2021	174,287.75	13,595	11,732	167,784	5.98	28,058
	175,460.65	14,361	12,394	168,331		28,150
COLSTRIP 3 AND COMMON - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -3						
2011	2,212.10	1,646	1,543	736	3.98	185
2021	330,910.55	37,956	35,577	305,261	3.99	76,507
	333,122.65	39,602	37,119	305,997		76,692
COLSTRIP 4 - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
2011	1,172.90	773	1,220			
2021	10,221.39	805	6,604	4,026	5.98	673
	11,394.29	1,578	7,824	4,026		673
COLSTRIP 4 - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
2011	2,212.10	1,662	2,301			
2021	18,870.62	2,185	24,178	4,553-		
	21,082.72	3,847	26,479	4,553-		
	541,060.31	59,388	83,816	473,801		105,515
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 19.50

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATORS

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)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 37-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -5						
1983	10,985,668.05	7,642,136	9,691,308	1,843,643	11.94	154,409
1988	67,815.27	44,650	56,623	14,584	12.74	1,145
1993	1,769.00	1,092	1,385	473	13.41	35
1994	583,202.46	354,736	449,855	162,507	13.53	12,011
1998	273,930.09	155,799	197,575	90,051	13.97	6,446
1999	18,428.50	10,278	13,034	6,316	14.07	449
2003	127,085.31	64,646	81,980	51,459	14.43	3,566
2007	30,962.40	13,877	17,598	14,913	14.73	1,012
2009	121,846.55	50,213	63,677	64,262	14.86	4,324
2011	71,733.33	26,635	33,777	41,543	14.97	2,775
2014	478,816.20	142,486	180,692	322,065	15.12	21,301
2015	239,967.65	64,629	81,959	170,007	15.16	11,214
2017	4,377,326.20	891,523	1,130,577	3,465,615	15.25	227,253
2018	66,004.34	10,953	13,890	55,415	15.29	3,624
2019	881,266.84	110,142	139,676	785,655	15.32	51,283
2020	306,266.71	24,202	30,692	290,888	15.36	18,938
	18,632,088.90	9,607,997	12,184,298	7,379,396		519,785

COLSTRIP 3 AND COMMON - IDAHO  
INTERIM SURVIVOR CURVE.. IOWA 37-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2027  
NET SALVAGE PERCENT.. -3

1984	3,735,579.08	3,194,855	3,440,649	406,997	5.39	75,510
1985	5,076.70	4,325	4,658	571	5.42	105
1987	2,862.61	2,420	2,606	342	5.46	63
1988	12,477.50	10,505	11,313	1,539	5.48	281
1989	10,989.13	9,211	9,920	1,399	5.50	254
1990	14,243.55	11,882	12,796	1,875	5.52	340
1991	13,843.18	11,489	12,373	1,886	5.54	340
1992	137,169.93	113,220	121,931	19,355	5.56	3,481
1993	193,196.13	158,599	170,801	28,191	5.57	5,061
1994	85,200.87	69,507	74,854	12,902	5.59	2,308
1995	73,037.69	59,210	63,765	11,464	5.60	2,047
1996	17,825.90	14,346	15,450	2,911	5.62	518
1997	19,647.87	15,696	16,904	3,334	5.63	592
1998	55,859.50	44,269	47,675	9,860	5.64	1,748
2001	40,020.06	30,810	33,180	8,040	5.68	1,415

AVISTA CORPORATION  
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ACCOUNT 314.00 TURBOGENERATORS

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)
COLSTRIP 3 AND COMMON - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 37-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
2002	2,200.92	1,676	1,805	462	5.69	81
2003	120,443.05	90,544	97,510	26,546	5.70	4,657
2004	295,179.11	218,893	235,733	68,301	5.71	11,962
2005	25,827.76	18,863	20,314	6,288	5.72	1,099
2006	132,752.46	95,325	102,659	34,076	5.73	5,947
2007	627,874.63	442,654	476,709	170,002	5.73	29,669
2008	82,771.23	57,114	61,508	23,746	5.74	4,137
2009	111,657.89	75,194	80,979	34,029	5.75	5,918
2010	7,642.07	5,010	5,395	2,476	5.75	431
2011	1,441,839.63	915,205	985,616	499,479	5.76	86,715
2012	128,670.11	78,734	84,791	47,739	5.76	8,288
2017	750,129.44	321,215	345,927	426,706	5.79	73,697
2020	3,919.23	785	845	3,191	5.80	550
2021	182,870.95	14,097	15,182	173,176	5.81	29,807
	8,330,808.18	6,085,653	6,553,849	2,026,883		357,021

COLSTRIP 3 AND COMMON - WASHINGTON  
INTERIM SURVIVOR CURVE.. IOWA 37-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -3

1984	7,045,312.92	6,381,300	5,981,447	1,275,225	3.73	341,883
1985	9,574.68	8,652	8,110	1,752	3.74	468
1987	5,398.90	4,853	4,549	1,012	3.76	269
1988	23,532.61	21,092	19,770	4,468	3.77	1,185
1989	20,725.54	18,518	17,358	3,990	3.78	1,056
1990	26,863.38	23,923	22,424	5,245	3.79	1,384
1991	26,108.28	23,168	21,716	5,175	3.80	1,362
1992	258,702.87	228,794	214,458	52,006	3.80	13,686
1993	364,368.47	320,930	300,821	74,479	3.81	19,548
1994	160,689.08	140,908	132,079	33,431	3.82	8,752
1995	137,749.29	120,224	112,691	29,191	3.83	7,622
1996	33,619.70	29,206	27,376	7,252	3.83	1,893
1997	37,055.95	32,015	30,009	8,159	3.84	2,125
1998	105,351.19	90,520	84,848	23,664	3.84	6,162
2001	75,477.96	63,520	59,540	18,202	3.86	4,716
2002	4,150.93	3,466	3,249	1,027	3.86	266
2003	227,155.95	187,914	176,139	57,831	3.87	14,943



AVISTA CORPORATION  
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ACCOUNT 314.00 TURBOGENERATORS

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)
COLSTRIP 3 AND COMMON - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 37-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -3						
2004	556,708.64	456,119	427,539	145,871	3.87	37,693
2005	48,711.24	39,453	36,981	13,192	3.88	3,400
2006	250,371.54	200,344	187,790	70,092	3.88	18,065
2007	1,184,173.37	934,789	876,215	343,484	3.88	88,527
2008	156,106.77	121,253	113,655	47,135	3.89	12,117
2009	210,587.11	160,692	150,623	66,282	3.89	17,039
2010	14,412.93	10,776	10,101	4,745	3.89	1,220
2011	2,719,313.68	1,985,357	1,860,954	939,939	3.89	241,630
2012	242,672.21	172,030	161,251	88,702	3.90	22,744
2018	1,414,746.29	665,848	624,126	833,063	3.91	213,060
2020	7,404.73	2,042	1,914	5,713	3.91	1,461
2021	347,307.53	38,298	35,898	321,829	3.92	82,099
	15,714,353.74	12,486,004	11,703,630	4,482,154		1,166,375

COLSTRIP 4 - IDAHO  
INTERIM SURVIVOR CURVE.. IOWA 37-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2027  
NET SALVAGE PERCENT.. -4

1986	2,246,229.84	1,925,069	1,785,836	550,243	5.44	101,148
1987	7,819.65	6,676	6,193	1,939	5.46	355
1989	10,722.89	9,075	8,419	2,733	5.50	497
1990	2,312.84	1,948	1,807	598	5.52	108
1991	12,644.80	10,596	9,830	3,321	5.54	599
1992	17,943.27	14,954	13,872	4,789	5.56	861
1993	67,419.97	55,884	51,842	18,275	5.57	3,281
1994	34,990.95	28,823	26,738	9,652	5.59	1,727
1995	212,335.95	173,808	161,237	59,592	5.60	10,641
1996	284,231.12	230,958	214,254	81,347	5.62	14,475
1997	157,887.93	127,358	118,147	46,057	5.63	8,181
1998	39,787.92	31,838	29,535	11,844	5.64	2,100
1999	15,223.48	12,070	11,197	4,635	5.66	819
2000	97,286.80	76,408	70,882	30,297	5.67	5,343
2001	82,946.46	64,477	59,814	26,451	5.68	4,657
2002	34,525.29	26,539	24,620	11,287	5.69	1,984
2003	130,997.18	99,434	92,242	43,995	5.70	7,718
2004	11,870.33	8,888	8,245	4,100	5.71	718
2005	168,447.85	124,215	115,231	59,955	5.72	10,482

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATORS

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)
COLSTRIP 4 - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 37-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
2006	152,006.43	110,210	102,239	55,848	5.73	9,747
2007	51,629.53	36,752	34,094	19,601	5.73	3,421
2008	70,826.31	49,347	45,778	27,881	5.74	4,857
2009	420,748.38	286,097	265,405	172,174	5.75	29,943
2010	6,926.53	4,585	4,253	2,950	5.75	513
2011	9,598.83	6,152	5,707	4,276	5.76	742
2012	7,955.58	4,915	4,560	3,714	5.76	645
2014	184,355.97	103,145	95,685	96,045	5.78	16,617
2017	664,605.90	287,355	266,572	424,618	5.79	73,336
2020	3,919.23	793	736	3,340	5.80	576
2021	809,903.70	63,038	58,479	783,821	5.81	134,909
	6,018,100.91	3,981,407	3,693,446	2,565,379		451,000

COLSTRIP 4 - WASHINGTON  
INTERIM SURVIVOR CURVE.. IOWA 37-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1986	4,236,395.97	3,855,297	3,166,818	1,239,034	3.75	330,409
1987	14,747.89	13,385	10,995	4,343	3.76	1,155
1989	20,223.40	18,245	14,987	6,046	3.78	1,599
1990	4,362.01	3,922	3,222	1,315	3.79	347
1991	23,848.14	21,367	17,551	7,251	3.80	1,908
1992	33,841.07	30,219	24,822	10,372	3.80	2,729
1993	127,154.27	113,083	92,889	39,352	3.81	10,329
1994	65,993.04	58,431	47,996	20,636	3.82	5,402
1995	400,466.22	352,908	289,886	126,599	3.83	33,055
1996	536,060.71	470,209	386,239	171,264	3.83	44,716
1997	297,777.09	259,763	213,375	96,314	3.84	25,082
1998	75,040.13	65,102	53,476	24,566	3.84	6,397
1999	28,711.54	24,748	20,329	9,532	3.85	2,476
2000	183,483.20	157,139	129,077	61,745	3.85	16,038
2001	156,437.26	132,931	109,192	53,503	3.86	13,861
2002	65,114.81	54,899	45,095	22,624	3.86	5,861
2003	247,061.07	206,364	169,512	87,432	3.87	22,592
2004	22,387.49	18,520	15,213	8,070	3.87	2,085
2005	317,693.15	259,807	213,411	116,990	3.88	30,152
2006	286,684.57	231,628	190,264	107,888	3.88	27,806

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATORS

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)
COLSTRIP 4 - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 37-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
2007	97,373.47	77,613	63,753	37,516	3.88	9,669
2008	133,578.69	104,762	86,054	52,868	3.89	13,591
2009	793,532.62	611,396	502,213	323,061	3.89	83,049
2010	13,063.47	9,862	8,101	5,485	3.89	1,410
2011	18,103.41	13,346	10,963	7,865	3.89	2,022
2012	15,004.22	10,740	8,822	6,782	3.90	1,739
2014	347,695.88	230,902	189,668	171,936	3.90	44,086
2017	1,253,448.65	675,871	555,174	748,413	3.91	191,410
2020	7,404.73	2,062	1,694	6,007	3.91	1,536
2021	1,538,363.36	171,285	140,697	1,459,201	3.92	372,245
	11,361,051.53	8,255,806	6,781,484	5,034,010		1,304,756
	60,056,403.26	40,416,867	40,916,707	21,487,822		3,798,937
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7						6.33

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC 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)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -5						
1983	5,991,076.91	4,394,257	4,652,762	1,637,868	13.40	122,229
1984	446,300.13	324,858	343,969	124,646	13.51	9,226
1985	647,237.29	467,197	494,681	184,918	13.63	13,567
1986	13,182.92	9,436	9,991	3,851	13.74	280
1994	70,641.79	46,408	49,138	25,036	14.58	1,717
1995	35,183.22	22,798	24,139	12,803	14.68	872
2003	49,245.22	27,412	29,025	22,683	15.44	1,469
2008	90,296.04	42,768	45,284	49,527	15.88	3,119
2009	537,541.47	243,846	258,191	306,228	15.96	19,187
2012	375,685.56	144,005	152,477	241,993	16.21	14,929
2013	619,791.06	221,148	234,158	416,623	16.28	25,591
2014	115,327.43	37,750	39,971	81,123	16.36	4,959
2015	1,070,017.13	316,371	334,982	788,536	16.43	47,994
2016	642,330.05	167,998	177,881	496,566	16.49	30,113
2017	993,010.90	222,014	235,075	807,587	16.56	48,767
2018	398,203.85	72,564	76,833	341,281	16.62	20,534
2020	283,713.26	24,511	25,953	271,946	16.73	16,255
2021	217,264.78	6,602	6,990	221,138	16.78	13,179
	12,596,049.01	6,791,943	7,191,500	6,034,352		393,987

COLSTRIP 3 AND COMMON - IDAHO  
INTERIM SURVIVOR CURVE.. IOWA 50-S1  
PROBABLE RETIREMENT YEAR.. 12-2027  
NET SALVAGE PERCENT.. -3

1984	2,668,969.62	2,348,944	2,397,769	351,270	5.58	62,952
1985	789.12	692	706	106	5.60	19
1986	80,025.11	69,952	71,406	11,020	5.61	1,964
1987	4,792.76	4,173	4,260	677	5.63	120
1988	4,949.88	4,294	4,383	715	5.64	127
1990	1,552.00	1,335	1,363	236	5.67	42
1991	2,403.91	2,057	2,100	376	5.69	66
1992	206.87	176	180	33	5.70	6
1993	5,465.68	4,627	4,723	906	5.72	158
1994	1,507.06	1,268	1,294	258	5.73	45
1995	466.71	390	398	83	5.74	14
1996	1,053.20	875	893	192	5.76	33
1997	2,437.61	2,010	2,052	459	5.77	80

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC 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)
COLSTRIP 3 AND COMMON - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1998	6,026.67	4,931	5,033	1,174	5.78	203
1999	1,703.27	1,382	1,411	344	5.79	59
2000	45.25	36	37	10	5.81	2
2004	54,527.29	41,797	42,666	13,497	5.85	2,307
2005	113,625.33	85,804	87,588	29,447	5.86	5,025
2006	274,453.29	203,684	207,918	74,769	5.88	12,716
2007	17,996.86	13,108	13,380	5,156	5.89	875
2009	1,860.71	1,295	1,322	595	5.91	101
2010	1,182.95	801	818	401	5.92	68
2011	58,164.95	38,141	38,934	20,976	5.93	3,537
2017	43,273.52	19,157	19,555	25,017	5.97	4,190
2018	94,189.79	35,818	36,563	60,453	5.98	10,109
2019	35,160.73	10,634	10,855	25,361	5.99	4,234
2020	37,264.40	7,687	7,847	30,536	5.99	5,098
2021	361,845.77	28,713	29,310	343,391	5.99	57,327
	3,875,940.31	2,933,781	2,994,762	997,457		171,477

COLSTRIP 3 AND COMMON - WASHINGTON  
INTERIM SURVIVOR CURVE.. IOWA 50-S1  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -3

1984	5,033,684.40	4,650,412	4,576,390	608,305	3.82	159,242
1985	1,488.10	1,372	1,350	183	3.82	48
1986	150,927.58	138,797	136,588	18,868	3.83	4,926
1987	9,039.15	8,290	8,158	1,152	3.84	300
1988	9,335.49	8,540	8,404	1,211	3.84	315
1990	2,927.09	2,661	2,619	396	3.86	103
1991	4,533.79	4,108	4,043	627	3.86	162
1992	390.17	352	346	55	3.87	14
1993	10,308.30	9,269	9,121	1,496	3.88	386
1994	2,842.33	2,546	2,505	422	3.88	109
1995	880.22	785	773	134	3.89	34
1996	1,986.33	1,763	1,735	311	3.89	80
1997	4,597.33	4,058	3,993	742	3.90	190
1998	11,366.32	9,973	9,814	1,893	3.91	484
1999	3,212.38	2,802	2,757	551	3.91	141
2000	85.33	74	73	15	3.92	4

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC 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)
COLSTRIP 3 AND COMMON - WASHINGTON INTERIM SURVIVOR CURVE.. IOWA 50-S1 PROBABLE RETIREMENT YEAR.. 12-2025 NET SALVAGE PERCENT.. -3						
2004	102,838.63	86,089	84,719	21,205	3.94	5,382
2005	214,297.67	177,482	174,657	46,070	3.94	11,693
2006	517,619.71	423,293	416,555	116,593	3.95	29,517
2007	33,942.14	27,385	26,949	8,011	3.95	2,028
2009	3,509.29	2,737	2,693	921	3.96	233
2010	2,231.05	1,704	1,677	621	3.97	156
2011	109,699.24	81,817	80,515	32,476	3.97	8,180
2018	198,133.54	95,363	93,845	110,232	3.99	27,627
2019	193,749.46	76,566	75,347	124,215	4.00	31,054
2020	70,405.05	19,778	19,463	53,054	4.00	13,264
2021	689,214.03	78,876	77,621	632,270	4.00	158,068
	7,383,244.12	5,916,892	5,822,711	1,782,030		453,740

COLSTRIP 4 - IDAHO  
INTERIM SURVIVOR CURVE.. IOWA 50-S1  
PROBABLE RETIREMENT YEAR.. 12-2027  
NET SALVAGE PERCENT.. -4

1986	1,835,308.81	1,619,855	1,581,168	327,553	5.61	58,387
1987	5,420.35	4,765	4,651	986	5.63	175
1989	1,968.92	1,717	1,676	372	5.66	66
1990	1,754.79	1,524	1,488	337	5.67	59
1991	2,403.91	2,077	2,027	473	5.69	83
1992	213.95	184	180	43	5.70	8
1993	877.93	750	732	181	5.72	32
1994	3,049.83	2,592	2,530	642	5.73	112
1995	1,295.97	1,094	1,068	280	5.74	49
1996	1,053.19	883	862	233	5.76	40
1997	390.53	325	317	89	5.77	15
1998	5,999.51	4,956	4,838	1,402	5.78	243
1999	1,703.28	1,395	1,362	410	5.79	71
2000	45.25	37	36	11	5.81	2
2004	54,527.29	42,203	41,195	15,513	5.85	2,652
2005	111,192.54	84,782	82,757	32,883	5.86	5,611
2006	271,250.60	203,262	198,407	83,693	5.88	14,234
2007	6,403.73	4,709	4,597	2,063	5.89	350
2009	6,120.75	4,302	4,199	2,166	5.91	366
2017	71,865.81	32,123	31,356	43,385	5.97	7,267

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC 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)
COLSTRIP 4 - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
2018	90,701.75	34,827	33,995	60,335	5.98	10,089
2019	35,160.91	10,737	10,481	26,087	5.99	4,355
2020	36,369.14	7,575	7,394	30,430	5.99	5,080
2021	132,678.18	10,630	10,376	127,609	5.99	21,304
	2,677,756.92	2,077,304	2,027,692	757,176		130,650

COLSTRIP 4 - WASHINGTON  
INTERIM SURVIVOR CURVE.. IOWA 50-S1  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1986	3,461,397.71	3,214,093	2,989,707	610,147	3.83	159,307
1987	10,222.81	9,467	8,806	1,826	3.84	476
1989	3,713.39	3,420	3,181	681	3.85	177
1990	3,309.55	3,038	2,826	616	3.86	160
1991	4,533.79	4,148	3,858	857	3.86	222
1992	403.51	368	342	77	3.87	20
1993	1,655.77	1,503	1,398	324	3.88	84
1994	5,751.98	5,202	4,839	1,143	3.88	295
1995	2,444.20	2,200	2,046	496	3.89	128
1996	1,986.33	1,780	1,656	410	3.89	105
1997	736.55	656	610	156	3.90	40
1998	11,315.10	10,025	9,325	2,443	3.91	625
1999	3,212.38	2,829	2,631	709	3.91	181
2000	85.33	75	70	19	3.92	5
2004	102,838.62	86,924	80,856	26,097	3.94	6,624
2005	209,709.46	175,368	163,125	54,973	3.94	13,953
2006	511,579.40	422,415	392,925	139,118	3.95	35,220
2007	12,077.27	9,839	9,152	3,408	3.95	863
2009	11,543.75	9,092	8,457	3,548	3.96	896
2017	135,539.13	74,636	69,425	71,535	3.99	17,929
2018	109,941.70	53,430	49,700	64,639	3.99	16,200

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC 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)
COLSTRIP 4 - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
2019	61,122.94	24,389	22,686	40,882	4.00	10,220
2020	68,713.59	19,490	18,129	53,333	4.00	13,333
2021	252,807.29	29,213	27,174	235,746	4.00	58,936
	4,986,641.55	4,163,600	3,872,925	1,313,182		335,999
	31,519,631.91	21,883,520	21,909,590	10,884,197		1,485,853
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3						4.71



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT 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)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -5						
1983	1,521,902.23	1,102,394	1,329,579	268,419	15.02	17,871
1984	24,803.23	17,813	21,484	4,559	15.11	302
1985	392,806.50	279,655	337,287	75,160	15.19	4,948
1986	16,652.52	11,746	14,167	3,318	15.27	217
1990	4,207.41	2,848	3,435	983	15.55	63
1991	9,781.31	6,544	7,893	2,378	15.62	152
1997	10,314.77	6,341	7,648	3,183	15.95	200
2000	1,832.00	1,065	1,284	639	16.09	40
2001	83,497.52	47,520	57,313	30,359	16.13	1,882
2002	7,641.00	4,250	5,126	2,897	16.17	179
2003	98,802.29	53,604	64,651	39,092	16.21	2,412
2006	18,644.01	9,260	11,168	8,408	16.31	516
2007	9,547.92	4,574	5,517	4,509	16.35	276
2008	139,153.71	64,121	77,335	68,776	16.38	4,199
2009	137,372.77	60,602	73,091	71,150	16.41	4,336
	2,476,959.19	1,672,337	2,016,977	583,830		37,593

COLSTRIP 3 AND COMMON - IDAHO  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 12-2027  
NET SALVAGE PERCENT.. -3

1984	1,434,136.73	1,263,608	1,377,924	99,237	5.79	17,139
1985	304,176.62	267,027	291,184	22,118	5.80	3,813
1986	959,614.69	839,164	915,081	73,322	5.81	12,620
1987	56,401.37	49,120	53,564	4,530	5.82	778
1988	16,198.48	14,046	15,317	1,368	5.83	235
1989	13,460.70	11,618	12,669	1,195	5.84	205
1990	12,857.64	11,047	12,046	1,197	5.84	205
1991	18,821.10	16,087	17,542	1,843	5.85	315
1992	16,455.53	13,988	15,253	1,696	5.86	289
1993	8,761.53	7,403	8,073	952	5.87	162
1994	35,669.80	29,962	32,673	4,067	5.87	693
1995	14,165.78	11,819	12,888	1,703	5.88	290
1996	8,177.18	6,776	7,389	1,033	5.88	176
1997	13,439.82	11,050	12,050	1,793	5.89	304
1998	9,798.73	7,992	8,715	1,378	5.89	234
1999	11,440.74	9,247	10,084	1,700	5.90	288

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT 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)
COLSTRIP 3 AND COMMON - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
2000	16,500.68	13,210	14,405	2,591	5.90	439
2001	7,723.91	6,118	6,671	1,284	5.91	217
2002	10,074.96	7,891	8,605	1,772	5.91	300
2003	12,757.24	9,865	10,757	2,382	5.92	402
2004	11,256.96	8,587	9,364	2,231	5.92	377
2005	3,819.13	2,870	3,130	804	5.92	136
2006	22,721.29	16,779	18,297	5,106	5.93	861
2007	6,723.82	4,873	5,314	1,612	5.93	272
2008	10,472.96	7,427	8,099	2,688	5.94	453
2009	9,458.05	6,548	7,140	2,601	5.94	438
2010	140.68	95	104	41	5.94	7
2011	6,739.37	4,398	4,796	2,146	5.94	361
2012	21,245.55	13,345	14,552	7,331	5.95	1,232
2016	17,503.44	8,578	9,354	8,675	5.96	1,456
2017	227,295.01	99,948	108,990	125,124	5.96	20,994
2018	289.62	110	120	178	5.96	30
2020	3.52	1	1	3	5.97	1
2021	174,287.75	13,616	14,848	164,669	5.97	27,583
	3,492,590.38	2,794,213	3,046,999	550,369		93,305

COLSTRIP 3 AND COMMON - WASHINGTON  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -3

1984	2,704,786.00	2,502,851	2,524,165	261,764	3.91	66,947
1985	573,677.99	529,572	534,082	56,806	3.91	14,528
1986	1,809,836.08	1,665,937	1,680,124	184,007	3.92	46,941
1987	106,373.14	97,650	98,482	11,083	3.92	2,827
1988	30,550.38	27,956	28,194	3,273	3.93	833
1989	25,386.92	23,159	23,356	2,792	3.93	710
1990	24,249.55	22,050	22,238	2,739	3.93	697
1991	35,496.64	32,154	32,428	4,134	3.94	1,049
1992	31,035.17	28,008	28,247	3,720	3.94	944
1993	16,524.27	14,853	14,979	2,041	3.94	518
1994	67,273.34	60,212	60,725	8,567	3.94	2,174
1995	26,716.70	23,794	23,997	3,522	3.95	892
1996	15,422.18	13,668	13,784	2,100	3.95	532

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT 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)
COLSTRIP 3 AND COMMON - WASHINGTON INTERIM SURVIVOR CURVE.. IOWA 60-R2 PROBABLE RETIREMENT YEAR.. 12-2025 NET SALVAGE PERCENT.. -3						
1997	25,347.54	22,344	22,534	3,574	3.95	905
1998	18,480.42	16,197	16,335	2,700	3.95	684
1999	21,577.27	18,784	18,944	3,281	3.96	829
2000	31,120.32	26,909	27,138	4,916	3.96	1,241
2001	14,567.33	12,503	12,609	2,395	3.96	605
2002	19,001.39	16,175	16,313	3,259	3.96	823
2003	24,060.18	20,299	20,472	4,310	3.96	1,088
2004	21,230.66	17,724	17,875	3,993	3.97	1,006
2005	7,202.87	5,947	5,998	1,421	3.97	358
2006	42,852.42	34,949	35,247	8,891	3.97	2,240
2007	12,681.18	10,200	10,287	2,775	3.97	699
2008	19,752.04	15,641	15,774	4,570	3.97	1,151
2009	17,837.95	13,873	13,991	4,382	3.97	1,104
2010	265.32	202	204	70	3.97	18
2011	12,710.45	9,443	9,523	3,568	3.98	896
2012	40,069.18	28,939	29,185	12,086	3.98	3,037
2016	33,011.55	19,636	19,803	14,199	3.98	3,568
2018	429,225.25	205,918	207,672	234,430	3.98	58,902
2020	6.65	2	2	5	3.99	1
2021	330,910.59	37,281	37,598	303,239	3.99	76,000
	6,589,238.92	5,574,830	5,622,305	1,164,611		294,747

COLSTRIP 4 - IDAHO  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 12-2027  
NET SALVAGE PERCENT.. -4

1986	1,125,701.88	993,961	1,036,372	134,358	5.81	23,125
1987	35,948.65	31,612	32,961	4,426	5.82	760
1988	10,093.60	8,838	9,215	1,282	5.83	220
1989	12,351.05	10,764	11,223	1,622	5.84	278
1990	13,795.25	11,968	12,479	1,868	5.84	320
1991	17,897.91	15,446	16,105	2,509	5.85	429
1992	16,455.53	14,124	14,727	2,387	5.86	407
1993	13,419.23	11,449	11,938	2,018	5.87	344
1994	35,352.69	29,984	31,263	5,503	5.87	937
1995	15,928.99	13,419	13,992	2,575	5.88	438
1996	8,109.15	6,784	7,073	1,360	5.88	231

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT 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)
COLSTRIP 4 - IDAHO						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1997	13,443.56	11,160	11,636	2,345	5.89	398
1998	9,704.98	7,992	8,333	1,760	5.89	299
1999	11,232.60	9,166	9,557	2,125	5.90	360
2000	16,506.91	13,344	13,913	3,254	5.90	552
2001	7,723.91	6,177	6,441	1,592	5.91	269
2002	10,074.96	7,968	8,308	2,170	5.91	367
2003	12,757.24	9,960	10,385	2,883	5.92	487
2004	4,148.45	3,195	3,331	983	5.92	166
2005	3,819.13	2,898	3,022	950	5.92	160
2006	22,721.29	16,942	17,665	5,965	5.93	1,006
2007	6,723.82	4,920	5,130	1,863	5.93	314
2008	10,472.96	7,499	7,819	3,073	5.94	517
2009	9,457.96	6,612	6,894	2,942	5.94	495
2010	140.68	96	100	46	5.94	8
2011	6,739.37	4,441	4,630	2,378	5.94	400
2012	10,823.00	6,864	7,157	4,099	5.95	689
2016	17,414.79	8,618	8,986	9,126	5.96	1,531
2017	84,814.13	37,657	39,264	48,943	5.96	8,212
2018	289.62	111	116	185	5.96	31
2021	10,221.42	806	840	9,790	5.97	1,640
	1,574,284.71	1,314,775	1,370,875	266,381		45,390

COLSTRIP 4 - WASHINGTON  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 12-2025  
NET SALVAGE PERCENT.. -4

1986	2,123,076.99	1,973,246	1,883,227	324,773	3.92	82,850
1987	67,799.25	62,844	59,977	10,534	3.92	2,687
1988	19,036.57	17,589	16,787	3,011	3.93	766
1989	23,294.12	21,457	20,478	3,748	3.93	954
1990	26,017.87	23,888	22,798	4,260	3.93	1,084
1991	33,755.52	30,873	29,465	5,641	3.94	1,432
1992	31,035.17	28,280	26,990	5,287	3.94	1,342
1993	25,308.70	22,970	21,922	4,399	3.94	1,116
1994	66,675.27	60,256	57,507	11,835	3.94	3,004
1995	30,042.13	27,016	25,784	5,460	3.95	1,382
1996	15,293.88	13,686	13,062	2,844	3.95	720

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT 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)
COLSTRIP 4 - WASHINGTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -4						
1997	25,354.58	22,567	21,538	4,831	3.95	1,223
1998	18,303.61	16,197	15,458	3,578	3.95	906
1999	21,184.72	18,621	17,772	4,261	3.96	1,076
2000	31,132.09	27,180	25,940	6,437	3.96	1,626
2001	14,567.33	12,624	12,048	3,102	3.96	783
2002	19,001.39	16,332	15,587	4,175	3.96	1,054
2003	24,060.18	20,496	19,561	5,462	3.96	1,379
2004	7,824.00	6,595	6,294	1,843	3.97	464
2005	7,202.87	6,005	5,731	1,760	3.97	443
2006	42,852.42	35,289	33,679	10,887	3.97	2,742
2007	12,681.18	10,299	9,829	3,359	3.97	846
2008	19,752.04	15,792	15,072	5,471	3.97	1,378
2009	17,838.04	14,008	13,369	5,183	3.97	1,306
2010	265.32	204	195	81	3.97	20
2011	12,710.45	9,535	9,100	4,119	3.98	1,035
2012	20,412.21	14,886	14,207	7,022	3.98	1,764
2016	32,844.33	19,726	18,826	15,332	3.98	3,852
2017	159,959.70	87,817	83,811	82,547	3.98	20,740
2018	546.21	265	253	315	3.98	79
2021	18,870.62	2,147	2,049	17,576	3.99	4,405
	2,968,698.76	2,638,690	2,518,314	569,133		144,458
	17,101,771.96	13,994,845	14,575,471	3,134,324		615,493
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1						3.60

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.10 ASSET AGREEMENT - SETTLEMENT

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)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1995	1,700,000.00	901,000	907,486	792,514	23.50	33,724
1996	1,000,000.00	510,000	513,671	486,329	24.50	19,850
1998	302,000.00	141,940	142,962	159,038	26.50	6,001
1999	1,198,000.00	539,100	542,981	655,019	27.50	23,819
	4,200,000.00	2,092,040	2,107,100	2,092,900		83,394
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.1 1.99

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.30 REMOVING PROPERTY OF OTHERS

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)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1926	5,741.60	4,781	4,539	1,202	16.72	72
1927	5,348.00	4,425	4,201	1,147	17.23	67
1931	260.00	210	199	61	19.34	3
1932	2,284.00	1,828	1,736	548	19.88	28
	13,633.60	11,244	10,676	2,958		170
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. 0						
1949	146,645.53	105,375	94,018	52,628	26.75	1,967
1950	19,045.80	13,595	12,130	6,916	27.08	255
1951	1,650.37	1,170	1,044	606	27.40	22
1952	942.98	664	592	351	27.71	13
1953	347.99	243	217	131	28.00	5
1962	2,446.88	1,607	1,434	1,013	30.16	34
	171,079.55	122,654	109,434	61,645		2,296
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1922	41,747.26	35,559	36,559	5,189	14.82	350
1923	1,343.00	1,138	1,170	173	15.29	11
1924	776.00	654	672	104	15.77	7
1925	8,152.00	6,826	7,018	1,134	16.26	70
1926	1,929.00	1,605	1,650	279	16.76	17
1933	9,616.50	7,636	7,851	1,766	20.52	86
	63,563.76	53,418	54,920	8,644		541

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.30 REMOVING PROPERTY OF OTHERS

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)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1925	3,500.00	2,931	3,500			
1990	6,436.75	2,912	4,247	2,190	37.95	58
	9,936.75	5,843	7,747	2,190		58
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1906	106.36	97	92	14	8.95	2
1907	129.18	117	111	18	9.25	2
1908	2,569.44	2,324	2,214	356	9.55	37
1909	2,750.84	2,479	2,361	390	9.87	40
1910	1,802.90	1,619	1,542	261	10.19	26
1911	1,462.48	1,309	1,247	216	10.51	21
1912	2,790.82	2,488	2,370	421	10.85	39
1913	362.92	322	307	56	11.20	5
1914	246.62	218	208	39	11.55	3
1915	59.58	52	50	10	11.92	1
1916	70.64	62	59	12	12.30	1
1917	43.56	38	36	7	12.69	1
1918	660.71	574	547	114	13.09	9
1920	26.65	23	22	5	13.93	
1921	244.93	210	200	45	14.37	3
1922	130.36	111	106	25	14.82	2
1923	108.22	92	88	21	15.29	1
1924	3.29	3	3			
1925	12.90	11	10	2	16.26	
1926	78.00	65	62	16	16.76	1
1927	43.10	36	34	9	17.27	1
1928	136.20	112	107	30	17.79	2
1929	166.23	136	130	37	18.33	2
1930	21.00	17	16	5	18.87	
1931	7.69	6	6	2	19.41	
1932	2.85	2	2	1	19.97	
1933	10.14	8	8	3	20.52	
1934	19.77	16	15	5	21.08	
1939	7.43	6	6	2	23.83	



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.30 REMOVING PROPERTY OF OTHERS

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)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1942	1,872.11	1,390	1,324	548	25.40	22
1943	24.98	18	17	8	25.91	
1944	15.37	11	10	5	26.41	
1945	145.95	106	101	45	26.91	2
1946	8.57	6	6	3	27.39	
1947	13.69	10	10	4	27.86	
1948	0.29		0			
1949	4.89	3	3	2	28.76	
1951	28.26	20	19	9	29.63	
1952	2.42	2	2			
1953	355.69	242	230	125	30.44	4
1954	11.83	8	8	4	30.82	
1955	113.91	76	72	42	31.19	1
1957	1.29	1	1			
1958	25.55	17	16	9	32.23	
1962	343.42	217	207	137	33.44	4
1976	60.71	34	32	28	36.38	1
1979	1,160.48	619	589	571	36.81	16
1980	64.02	34	32	32	36.94	1
1986	2,503.59	1,212	1,154	1,350	37.61	36
1987	2,334.63	1,112	1,059	1,276	37.70	34
1991	0.43					
	23,166.89	17,691	16,851	6,316		320

CABINET GORGE

INTERIM SURVIVOR CURVE.. IOWA 100-R4

PROBABLE RETIREMENT YEAR.. 12-2072

NET SALVAGE PERCENT.. 0

1952	5,283,375.84	3,500,870	1,998,152	3,285,224	33.36	98,478
1953	895,974.31	587,481	335,310	560,664	33.99	16,495
1954	9,808.42	6,365	3,633	6,176	34.60	178
1955	119,053.27	76,436	43,627	75,427	35.21	2,142
1956	124,315.68	78,959	45,067	79,249	35.81	2,213
1957	50,790.90	31,912	18,214	32,577	36.40	895
1958	11,608.43	7,214	4,117	7,491	36.98	203
1959	3,693.94	2,270	1,296	2,398	37.55	64
1960	6,662.94	4,049	2,311	4,352	38.11	114

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.30 REMOVING PROPERTY OF OTHERS

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)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
1961	4,636.17	2,786	1,590	3,046	38.65	79
1962	859.66	511	292	568	39.18	14
1968	1,256.29	695	397	860	42.06	20
1973	12,810.28	6,653	3,797	9,013	44.04	205
1979	120,672.61	57,604	32,878	87,795	45.94	1,911
1980	1,992.62	937	535	1,458	46.21	32
1986	135,725.53	57,721	32,945	102,781	47.61	2,159
	6,783,236.89	4,422,463	2,524,159	4,259,077		125,202
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
1959	27,118,321.26	16,403,059	8,621,153	18,497,168	39.07	473,437
1960	1,167,859.00	697,621	366,657	801,202	39.75	20,156
1961	545,597.00	321,820	169,143	376,454	40.42	9,314
1962	306,780.00	178,653	93,897	212,883	41.08	5,182
1963	30,386.38	17,464	9,179	21,208	41.74	508
1964	169,423.00	96,104	50,511	118,912	42.38	2,806
1965	67,184.00	37,605	19,765	47,419	43.01	1,103
1966	8,071.00	4,458	2,343	5,728	43.62	131
	29,413,621.64	17,756,784	9,332,647	20,080,975		512,637
	36,478,239.08	22,390,097	12,056,434	24,421,805		641,224
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.1 1.76

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.31 TWIN CREEK CHANNEL RESTORATION

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)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
2005	242,033.02	59,927	60,609	181,424	50.08	3,623
	242,033.02	59,927	60,609	181,424		3,623
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						50.1 1.50

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.40 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)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1910	1,963.67	1,834	1,964			
1911	5.00	5	5			
1924	1,637.00	1,453	1,637			
1925	21.00	19	21			
	3,626.67	3,311	3,627			

LONG LAKE  
INTERIM SURVIVOR CURVE.. IOWA 90-R4  
PROBABLE RETIREMENT YEAR.. 12-2055  
NET SALVAGE PERCENT.. 0

1915	94,755.26	87,049	94,755			
1916	21,284.75	19,487	21,285			
1920	31,938.00	28,815	31,938			
1921	7,819.00	7,027	7,819			
1922	6,468.00	5,789	6,468			
1923	45.00	40	45			
1924	1,179.00	1,046	1,179			
1925	346.00	306	346			
1938	120.00	98	120			
1939	71.00	58	71			
1949	70,732.26	53,071	65,203	5,530	22.14	250
1950	9,170.20	6,823	8,383	788	22.64	35
1951	794.63	586	720	75	23.13	3
1952	454.02	332	408	46	23.60	2
1953	207.01	150	184	23	24.07	1
1962	1,178.12	792	973	205	27.66	7
	246,562.25	211,469	239,896	6,666		298

NINE MILE  
INTERIM SURVIVOR CURVE.. IOWA 90-R4  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. 0

1925	979.50	865	980			
	979.50	865	980			

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.40 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)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1906	4,288.64	4,055	4,289			
1907	5,208.82	4,910	5,209			
1908	102,784.60	96,595	102,785			
1909	110,920.16	103,908	110,920			
1910	72,697.10	67,891	72,697			
1911	58,970.52	54,895	58,971			
1912	112,532.18	104,417	112,532			
1913	14,634.08	13,535	14,603	31	6.76	5
1914	9,944.46	9,167	9,890	54	7.04	8
1915	2,402.42	2,207	2,381	21	7.32	3
1916	2,848.36	2,608	2,814	35	7.60	5
1917	1,756.44	1,602	1,728	28	7.90	4
1918	26,641.29	24,217	26,127	514	8.19	63
1920	1,074.35	969	1,045	29	8.80	3
1921	9,876.07	8,875	9,575	301	9.12	33
1922	5,256.63	4,705	5,076	181	9.45	19
1923	4,363.78	3,890	4,197	167	9.78	17
1924	132.71	118	127	5	10.13	
1925	520.10	459	495	25	10.49	2
1926	3,145.00	2,765	2,983	162	10.86	15
1927	1,737.90	1,521	1,641	97	11.25	9
1928	5,491.81	4,781	5,158	334	11.65	29
1929	6,702.77	5,805	6,263	440	12.06	36
1930	847.00	729	787	60	12.49	5
1931	310.31	266	287	23	12.94	2
1932	115.14	98	106	9	13.40	1
1933	408.86	346	373	36	13.88	3
1934	797.23	670	723	74	14.37	5
1939	299.57	243	262	37	17.07	2
1942	75,487.89	59,668	64,375	11,113	18.83	590
1943	1,007.03	789	851	156	19.42	8
1944	619.63	481	519	101	20.02	5
1945	5,885.05	4,532	4,889	996	20.62	48
1946	345.43	264	285	61	21.22	3
1947	552.30	418	451	101	21.82	5
1948	11.70	9	10	2	22.41	
1949	197.12	146	158	40	23.00	2
1951	1,139.73	831	897	243	24.15	10

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.40 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)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1952	97.58	70	76	22	24.72	1
1953	14,342.31	10,261	11,070	3,272	25.28	129
1954	477.17	338	365	113	25.84	4
1955	4,593.09	3,224	3,478	1,115	26.38	42
1957	51.71	36	39	13	27.44	
1958	1,030.45	702	757	273	27.95	10
1962	13,847.57	9,069	9,784	4,063	29.87	136
1976	2,447.99	1,376	1,485	963	34.74	28
1979	46,793.24	25,329	27,327	19,466	35.44	549
1980	2,581.20	1,379	1,488	1,093	35.66	31
1986	313,400.98	153,278	165,368	148,033	36.74	4,029
1987	94,137.78	45,288	48,860	45,278	36.89	1,227
1989	1,452,014.32	674,664	727,880	724,134	37.17	19,482
1991	17.56	8	9	9	37.42	
1994	110,649.98	46,514	50,183	60,467	37.74	1,602
	2,708,437.11	1,564,921	1,684,647	1,023,791		28,210

CABINET GORGE

INTERIM SURVIVOR CURVE.. IOWA 90-R4  
PROBABLE RETIREMENT YEAR.. 12-2072  
NET SALVAGE PERCENT.. 0

1952	285,018.42	203,295	130,866	154,153	25.78	5,980
1953	48,330.89	34,092	21,946	26,385	26.48	996
1954	529.09	369	238	292	27.18	11
1955	6,422.00	4,428	2,850	3,572	27.88	128
1956	6,705.88	4,570	2,942	3,764	28.59	132
1957	2,739.78	1,845	1,188	1,552	29.29	53
1958	626.19	417	268	358	29.99	12
1959	199.25	131	84	115	30.69	4
1960	359.41	233	150	209	31.39	7
1961	250.09	160	103	147	32.08	5
1962	46.38	29	19	28	32.77	1
1968	67.77	40	26	42	36.75	1
1973	691.02	375	241	450	39.74	11

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.40 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)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
1979	6,509.35	3,213	2,068	4,441	42.79	104
1980	107.48	52	33	74	43.24	2
1986	7,321.35	3,188	2,052	5,269	45.53	116
	365,924.35	256,437	165,075	200,850		7,563
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
1959	8,209.79	5,373	5,008	3,202	31.07	103
1963	2,397.62	1,486	1,385	1,013	34.12	30
2015	70,262.50	7,202	6,712	63,550	56.83	1,118
	80,869.91	14,061	13,105	67,765		1,251
	3,406,399.79	2,051,064	2,107,329	1,299,072		37,322
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.8	1.10

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 330.41 LAND EASEMENTS - CONSERVATION - HABITAT

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)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
2002	91,873.21	26,052	23,773	68,101	49.14	1,386
2005	242,033.14	60,370	55,088	186,945	49.53	3,774
2011	116,479.71	20,147	18,384	98,095	50.11	1,958
2014	390,987.38	50,727	46,289	344,699	50.31	6,852
2017	198,683.07	16,262	14,839	183,844	50.48	3,642
2018	952,151.53	61,519	56,137	896,015	50.53	17,732
	1,992,208.04	235,077	214,510	1,777,698		35,344
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
2001	550,000.00	149,721	150,223	399,777	54.62	7,319
2012	432,234.97	62,160	62,369	369,866	56.50	6,546
	982,234.97	211,881	212,592	769,643		13,865
	2,974,443.01	446,958	427,102	2,547,341		49,209
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.8 1.65



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.00 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)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1992	7,510,318.12	2,881,804	1,754,281	6,281,760	46.27	135,763
1994	94,450.97	34,641	21,087	79,975	46.44	1,722
1995	200.00	72	44	170	46.52	4
1999	24,469.44	7,834	4,769	21,413	46.84	457
2004	43,516.48	11,624	7,076	39,487	47.19	837
2006	204,147.06	49,725	30,270	188,168	47.33	3,976
2007	13,578.74	3,143	1,913	12,616	47.39	266
2009	14,696.51	3,023	1,840	13,885	47.52	292
2010	953.84	183	111	909	47.58	19
2014	20,262.07	2,717	1,654	20,026	47.81	419
2016	123,935.66	12,621	7,683	124,928	47.92	2,607
2018	192.80	13	8	198	48.03	4
2020	8,123.62	242	147	8,545	48.13	178
2021	140,141.04	1,419	864	149,087	48.18	3,094
	8,198,986.35	3,009,061	1,831,747	6,941,168		149,638

LITTLE FALLS  
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2059  
NET SALVAGE PERCENT.. -5

1910	351,355.14	276,526	327,048	41,874	26.48	1,581
1911	5,236.00	4,108	4,859	639	26.67	24
1913	433.04	338	400	55	27.03	2
1914	1,126.00	875	1,035	147	27.21	5
1916	8,214.00	6,345	7,504	1,120	27.57	41
1917	60.00	46	54	9	27.74	
1921	188.00	143	169	28	28.43	1
1924	632.00	475	562	102	28.93	4
1925	132.00	99	117	22	29.09	1
1926	2,493.00	1,862	2,202	415	29.25	14
1927	2,290.00	1,704	2,015	389	29.41	13
1930	2,027.00	1,492	1,765	364	29.87	12
1932	182.00	133	157	34	30.17	1
1935	64.00	46	54	13	30.60	
1937	753.00	539	637	153	30.88	5
1938	1,864.00	1,330	1,573	384	31.01	12
1939	753.65	535	633	159	31.15	5

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.00 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)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -5						
1940	478.00	338	400	102	31.28	3
1941	149.26	105	124	33	31.41	1
1948	1,073.69	732	866	262	32.26	8
1949	946.00	641	758	235	32.37	7
1951	6,313.00	4,236	5,010	1,619	32.59	50
1952	95.91	64	76	25	32.70	1
1953	4,381.00	2,908	3,439	1,161	32.80	35
1954	2,911.00	1,922	2,273	783	32.90	24
1956	1,639.71	1,070	1,265	456	33.10	14
1957	6,435.18	4,175	4,938	1,819	33.20	55
1958	7,365.00	4,748	5,615	2,118	33.30	64
1962	3,065.00	1,926	2,278	940	33.66	28
1986	84,471.49	41,879	49,530	39,165	35.28	1,110
1988	5,581.46	2,684	3,174	2,686	35.38	76
1990	66,493.68	30,925	36,575	33,243	35.48	937
1991	92,144.27	42,106	49,799	46,953	35.52	1,322
1993	10.88	5	6	6	35.61	
1995	7,161.11	3,019	3,571	3,949	35.70	111
1997	6,573.46	2,644	3,127	3,775	35.78	106
1999	2,248.12	858	1,015	1,346	35.86	38
2000	341.63	127	150	209	35.90	6
2003	3,202.14	1,076	1,273	2,090	36.01	58
2005	1,724.81	536	634	1,177	36.07	33
2006	27,394.26	8,147	9,635	19,128	36.11	530
2008	10,281.47	2,768	3,274	7,522	36.17	208
2009	293,718.35	74,631	88,266	220,138	36.21	6,079
2011	3,067.85	682	807	2,415	36.27	67
2013	4,240.91	796	941	3,512	36.33	97
2014	876,290.79	148,367	175,474	744,631	36.36	20,479
2015	350,435.61	52,530	62,127	305,830	36.39	8,404
2016	1,004,180.80	130,407	154,233	900,157	36.42	24,716
2017	323,038.73	35,205	41,637	297,554	36.44	8,166
2018	325,384.48	28,193	33,344	308,310	36.47	8,454
2019	333,099.11	21,073	24,923	324,831	36.50	8,899
2020	3,572.85	138	163	3,588	36.53	98
2021	1,234,615.70	16,464	19,472	1,276,874	36.55	34,935
	5,471,929.54	964,721	1,140,980	4,604,546		126,940

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.00 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)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
1915	731,926.38	584,651	503,576	272,266	25.51	10,673
1916	4,034.00	3,213	2,767	1,509	25.66	59
1917	2,238.00	1,778	1,531	841	25.80	33
1918	7,942.00	6,290	5,418	3,001	25.95	116
1919	14,798.00	11,687	10,066	5,620	26.09	215
1920	11,914.00	9,382	8,081	4,548	26.23	173
1921	6,762.00	5,309	4,573	2,595	26.37	98
1922	15,297.00	11,974	10,314	5,901	26.51	223
1924	2,887.00	2,246	1,935	1,126	26.78	42
1926	9,910.19	7,662	6,599	3,905	27.05	144
1927	1,454.00	1,121	966	576	27.17	21
1928	453.00	348	300	180	27.30	7
1929	1,557.00	1,192	1,027	624	27.43	23
1930	786.00	600	517	316	27.55	11
1935	33.00	25	22	13	28.15	
1936	1,113.02	832	717	463	28.26	16
1939	519.22	384	331	220	28.59	8
1940	505.06	372	320	215	28.70	7
1941	888.75	652	562	380	28.80	13
1942	1,894.23	1,383	1,191	817	28.90	28
1944	476.79	345	297	208	29.10	7
1945	1,009.00	728	627	442	29.20	15
1946	1,191.50	856	737	526	29.30	18
1947	2,700.37	1,931	1,663	1,199	29.39	41
1950	21,190.70	14,943	12,871	9,591	29.66	323
1958	6,044.84	4,090	3,523	2,885	30.31	95
1966	38,136.89	24,543	21,140	19,286	30.86	625
1969	61,745.14	38,883	33,491	31,959	31.04	1,030
1983	1,269.70	699	602	744	31.75	23
1985	33,914.87	18,201	15,677	20,273	31.84	637
1987	1,326.24	693	597	809	31.91	25
1989	2,152.79	1,091	940	1,342	31.99	42
1990	17,133.67	8,542	7,357	10,804	32.03	337
1991	9,995.77	4,901	4,221	6,374	32.06	199
1992	103,505.57	49,851	42,938	66,778	32.10	2,080
1994	6,674.88	3,094	2,665	4,410	32.17	137
1997	14,375.67	6,245	5,379	9,859	32.26	306
1998	35,177.85	14,913	12,845	24,444	32.29	757
1999	19,669.10	8,126	6,999	13,850	32.32	429

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.00 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)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2002	11,983.95	4,531	3,903	8,800	32.41	272
2004	5,258.49	1,853	1,596	3,978	32.47	123
2007	6,561.94	2,035	1,753	5,203	32.55	160
2008	71,163.13	20,994	18,083	57,350	32.57	1,761
2009	1,935.35	540	465	1,586	32.60	49
2010	30,228.20	7,931	6,831	25,211	32.62	773
2012	150,973.82	34,232	29,485	130,547	32.67	3,996
2013	162,494.42	33,763	29,081	143,163	32.69	4,379
2014	1,582,166.80	296,611	255,479	1,421,618	32.72	43,448
2015	63,914.46	10,640	9,165	58,585	32.74	1,789
2016	438,083.29	63,293	54,516	409,852	32.76	12,511
2017	47,029.17	5,709	4,917	44,934	32.78	1,371
2018	3,470,068.67	337,150	290,396	3,387,876	32.80	103,289
2019	392,239.00	27,882	24,016	391,758	32.83	11,933
2020	31,297.59	1,375	1,184	31,991	32.85	974
2021	26,250.54	392	338	27,488	32.87	836
	7,686,252.01	1,702,707	1,466,588	6,680,839		206,700

SPOKANE UPPER FALLS  
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -6

1922	334,364.31	254,304	336,342	18,084	29.08	622
1923	824.00	624	825	48	29.26	2
1924	341.00	258	341	20	29.43	1
1930	953.00	704	931	79	30.42	3
1940	185.00	131	173	23	31.90	1
1942	192.00	135	179	25	32.17	1
1945	626.62	434	574	90	32.56	3
1950	855.00	577	763	143	33.16	4
1951	142.00	95	126	25	33.28	1
1952	279.00	186	246	50	33.39	1
1953	2,176.17	1,446	1,912	394	33.50	12
1954	920.00	608	804	171	33.61	5
1957	514.00	334	442	103	33.92	3
1966	2,906.35	1,773	2,345	736	34.76	21
1982	10,196.78	5,317	7,032	3,776	35.90	105

AVISTA CORPORATION  
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ACCOUNT 331.00 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)
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -6						
1994	1,875.33	803	1,062	926	36.52	25
1998	14,368.94	5,596	7,401	7,830	36.69	213
1999	19,085.85	7,233	9,566	10,665	36.73	290
2002	31,174.13	10,767	14,240	18,804	36.85	510
2008	46,456.93	12,373	16,365	32,880	37.07	887
2009	44,341.57	11,151	14,748	32,254	37.10	869
2012	348,085.01	70,650	93,442	275,529	37.20	7,407
2014	25,792.13	4,314	5,706	21,634	37.26	581
2016	66,347.05	8,499	11,241	59,087	37.32	1,583
2019	60,943.49	3,803	5,030	59,570	37.41	1,592
2020	46,747.42	1,786	2,362	47,190	37.44	1,260
2021	53,886.53	693	917	56,203	37.47	1,500
	1,114,579.61	404,594	535,115	646,339		17,502

NINE MILE

INTERIM SURVIVOR CURVE.. IOWA 110-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -4

1908	126,339.99	98,660	61,006	70,388	26.49	2,657
1925	1,223.96	904	559	714	29.60	24
1927	12,989.00	9,520	5,887	7,622	29.93	255
1928	19,335.78	14,119	8,730	11,379	30.09	378
1929	27,981.00	20,353	12,585	16,515	30.26	546
1930	8,044.00	5,829	3,604	4,761	30.42	157
1931	15.00	11	7	9	30.57	
1938	237.00	166	103	144	31.62	5
1940	126.00	88	54	77	31.90	2
1941	179.17	124	77	110	32.03	3
1947	292.03	197	122	182	32.80	6
1953	1,033.84	674	417	658	33.50	20
1955	400.25	258	160	257	33.71	8
1956	701.00	449	278	451	33.82	13
1961	9,818.34	6,092	3,767	6,444	34.31	188
1963	80.86	49	30	54	34.49	2
1966	144.00	86	53	97	34.76	3
1967	3,350.00	1,990	1,231	2,253	34.84	65
1971	2,905.00	1,669	1,032	1,989	35.16	57

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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)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1972	3,476.58	1,980	1,224	2,391	35.23	68
1980	411.42	216	134	294	35.77	8
1981	9,922.05	5,139	3,178	7,141	35.84	199
1984	26,115.12	13,014	8,047	19,113	36.01	531
1985	723.40	355	220	533	36.07	15
1986	21,186.25	10,262	6,345	15,688	36.12	434
1987	114.96	55	34	86	36.18	2
1994	2,577,412.48	1,083,060	669,702	2,010,807	36.52	55,060
1995	226,189.23	93,013	57,514	177,723	36.56	4,861
1997	1,627.42	638	395	1,298	36.65	35
1998	8,156.07	3,116	1,927	6,556	36.69	179
1999	5,309.51	1,974	1,221	4,301	36.73	117
2000	9,543.30	3,448	2,132	7,793	36.77	212
2001	1,425.08	499	309	1,174	36.81	32
2005	8,887.43	2,686	1,661	7,582	36.96	205
2013	368,816.25	67,144	41,518	342,051	37.23	9,188
2014	2,440,050.62	400,391	247,579	2,290,074	37.26	61,462
2015	1,926,956.79	280,144	173,225	1,830,810	37.29	49,097
2016	6,815,497.13	856,599	529,672	6,558,445	37.32	175,735
2017	4,933,773.91	519,783	321,404	4,809,721	37.35	128,774
2018	423,778.50	35,554	21,985	418,745	37.38	11,202
2019	15,943.96	976	604	15,978	37.41	427
2020	7,633.33	286	177	7,762	37.44	207
2021	912.51	12	7	942	37.47	25
	20,049,059.52	3,541,582	2,189,911	18,661,111		502,464

POST FALLS

INTERIM SURVIVOR CURVE.. IOWA 110-R1.5

PROBABLE RETIREMENT YEAR.. 12-2060

NET SALVAGE PERCENT.. -4

1906	100,200.31	78,718	90,812	13,396	26.10	513
1907	3,539.46	2,772	3,198	483	26.30	18
1908	2,812.29	2,196	2,533	391	26.49	15
1909	163.00	127	147	23	26.69	1
1910	29,239.00	22,692	26,178	4,230	26.88	157
1911	8,493.00	6,571	7,581	1,252	27.07	46
1912	254.00	196	226	38	27.26	1

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1913	1,627.00	1,251	1,443	249	27.45	9
1914	713.00	546	630	112	27.64	4
1921	237.00	177	204	42	28.91	1
1922	359.00	268	309	64	29.08	2
1923	1,424.00	1,059	1,222	259	29.26	9
1925	143.00	106	122	26	29.60	1
1926	7,044.00	5,182	5,978	1,348	29.76	45
1927	2,171.00	1,591	1,835	422	29.93	14
1928	61.00	45	52	12	30.09	
1929	24,275.00	17,657	20,370	4,876	30.26	161
1932	75.00	54	62	16	30.73	1
1936	78.00	55	63	18	31.33	1
1939	127.00	89	103	29	31.76	1
1940	328.92	229	264	78	31.90	2
1941	160.34	111	128	39	32.03	1
1942	11.00	8	9	2	32.17	
1943	653.00	448	517	162	32.30	5
1945	2,507.00	1,703	1,965	643	32.56	20
1946	2,671.50	1,806	2,083	695	32.68	21
1947	1,298.24	874	1,008	342	32.80	10
1948	1,334.77	894	1,031	357	32.92	11
1949	1,189.68	792	914	324	33.04	10
1951	2,121.49	1,398	1,613	594	33.28	18
1952	564.44	370	427	160	33.39	5
1953	76.00	50	58	21	33.50	1
1954	22.00	14	16	7	33.61	
1955	2,332.00	1,503	1,734	691	33.71	20
1956	756.00	484	558	228	33.82	7
1957	178.00	113	130	55	33.92	2
1958	819.15	518	598	254	34.02	7
1959	1,406.00	884	1,020	442	34.12	13
1963	998.00	611	705	333	34.49	10
1964	29,385.00	17,856	20,599	9,961	34.58	288
1965	1,638.00	988	1,140	564	34.67	16
1966	682.72	409	472	238	34.76	7
1968	1,307.00	770	888	471	34.92	13
1980	125.13	66	76	54	35.77	2
1981	1,894.68	981	1,132	839	35.84	23
1982	31,717.08	16,227	18,720	14,266	35.90	397

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1984	18,588.50	9,263	10,686	8,646	36.01	240
1985	18,140.23	8,914	10,284	8,582	36.07	238
1986	231.93	112	129	112	36.12	3
1988	12,367.93	5,808	6,700	6,162	36.23	170
1989	22,560.55	10,423	12,024	11,439	36.28	315
1990	2,287.23	1,039	1,199	1,180	36.33	32
1991	1,312.50	585	675	690	36.38	19
1992	11,114.19	4,865	5,612	5,946	36.42	163
1993	13,497.07	5,792	6,682	7,355	36.47	202
1994	3,107.28	1,306	1,507	1,725	36.52	47
1998	129,973.74	49,664	57,294	77,878	36.69	2,123
1999	32,441.94	12,063	13,916	19,823	36.73	540
2004	1,619.10	510	588	1,096	36.92	30
2006	81,785.53	23,638	27,270	57,787	37.00	1,562
2007	220,514.81	60,772	70,109	159,227	37.03	4,300
2008	297,987.67	77,867	89,830	220,077	37.07	5,937
2009	12,328.51	3,042	3,509	9,312	37.10	251
2013	111,058.77	20,218	23,324	92,177	37.23	2,476
2014	55,146.73	9,049	10,439	46,913	37.26	1,259
2015	4,316.87	628	724	3,765	37.29	101
2016	1,643,728.12	206,590	238,330	1,471,147	37.32	39,420
2017	177,264.67	18,675	21,544	162,811	37.35	4,359
2018	77,988.95	6,543	7,548	73,560	37.38	1,968
2019	6,826.48	418	482	6,617	37.41	177
2020	249,222.56	9,344	10,780	248,412	37.44	6,635
2021	3,277,042.10	41,341	47,693	3,360,431	37.47	89,683
	6,751,666.16	779,928	899,754	6,121,978		164,159

CABINET GORGE

INTERIM SURVIVOR CURVE.. IOWA 110-R1.5

PROBABLE RETIREMENT YEAR.. 12-2072

NET SALVAGE PERCENT.. -13

1952	5,998,653.03	3,899,048	3,602,049	3,176,429	40.89	77,682
1953	876,812.58	565,974	522,863	467,936	41.08	11,391
1955	437.80	279	258	237	41.44	6
1956	499.92	316	292	273	41.62	7
1957	4,670.00	2,928	2,705	2,572	41.80	62



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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
1969	1,173.01	663	612	713	43.69	16
1970	7,790.00	4,361	4,029	4,774	43.83	109
1971	7,941.43	4,400	4,065	4,909	43.97	112
1972	3,210.00	1,760	1,626	2,001	44.10	45
1981	4,749.00	2,331	2,153	3,213	45.20	71
1983	18,010.60	8,586	7,932	12,420	45.41	274
1984	165,494.62	77,700	71,781	115,228	45.51	2,532
1985	10,700.38	4,943	4,566	7,525	45.62	165
1986	244.02	111	103	173	45.72	4
1987	7,986.76	3,568	3,296	5,729	45.81	125
1989	42,610.77	18,352	16,954	31,196	46.00	678
1991	206,498.04	85,455	78,946	154,397	46.19	3,343
1992	214,186.39	86,795	80,184	161,847	46.27	3,498
1993	38,273.42	15,167	14,012	29,237	46.36	631
1995	22,254.07	8,411	7,770	17,377	46.52	374
1996	2,711.18	998	922	2,142	46.61	46
1997	39,433.38	14,141	13,064	31,496	46.68	675
1999	137,169.01	46,379	42,846	112,155	46.84	2,394
2000	118,554.70	38,836	35,878	98,089	46.91	2,091
2001	64,510.48	20,435	18,878	54,018	46.98	1,150
2003	46,834.81	13,769	12,720	40,203	47.12	853
2004	115,843.91	32,679	30,190	100,714	47.19	2,134
2005	12,313.24	3,323	3,070	10,844	47.26	229
2006	37,486.23	9,643	8,908	33,451	47.33	707
2007	28,597.16	6,990	6,458	25,857	47.39	546
2009	29,129.21	6,328	5,846	27,070	47.52	570
2010	580,761.64	117,904	108,923	547,338	47.58	11,504
2011	24,182.09	4,555	4,208	23,118	47.64	485
2013	1,352,670.16	213,442	197,184	1,331,334	47.75	27,881
2014	26,377.30	3,735	3,450	26,356	47.81	551
2015	413,820.69	51,620	47,688	419,929	47.87	8,772
2016	1,058,776.35	113,863	105,190	1,091,227	47.92	22,772
2017	2,993,553.20	267,505	247,129	3,135,587	47.98	65,352
2018	1,017,731.48	72,050	66,562	1,083,475	48.03	22,558
2019	6,659,013.75	343,502	317,337	7,207,349	48.08	149,903
2020	180,420.40	5,682	5,249	198,626	48.13	4,127
2021	862,782.49	9,223	8,520	966,424	48.18	20,059
	23,434,868.70	6,187,750	5,716,415	20,764,986		446,484

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
1959	6,197,842.76	3,901,633	3,205,921	4,293,468	46.18	92,972
1960	250,457.46	156,318	128,444	174,609	46.39	3,764
1961	5,133.03	3,175	2,609	3,602	46.61	77
1962	20,854.55	12,782	10,503	14,731	46.82	315
1965	3,207.21	1,910	1,569	2,311	47.43	49
1966	4,775.16	2,817	2,315	3,463	47.62	73
1968	367.70	212	174	271	48.01	6
1970	2,295.75	1,298	1,067	1,711	48.38	35
1971	372.90	209	172	279	48.56	6
1973	1,097.39	600	493	835	48.91	17
1977	1,701,943.79	884,245	726,573	1,332,779	49.57	26,887
1978	362,980.42	186,026	152,855	286,351	49.73	5,758
1980	768.01	383	315	615	50.03	12
1983	3,784.84	1,801	1,480	3,100	50.47	61
1985	15,044.70	6,925	5,690	12,514	50.74	247
1986	767,053.21	346,779	284,944	643,191	50.88	12,641
1987	5,148.85	2,286	1,878	4,352	51.01	85
1988	14,450.80	6,295	5,173	12,313	51.14	241
1989	19,436.91	8,303	6,822	16,696	51.26	326
1990	4,932.08	2,063	1,695	4,273	51.39	83
1991	137,177.47	56,174	46,157	119,827	51.51	2,326
1992	81,589.33	32,686	26,858	71,865	51.62	1,392
1993	31,804.21	12,445	10,226	28,257	51.74	546
1995	93,989.82	34,989	28,750	84,978	51.96	1,635
1996	14,153.04	5,129	4,214	12,911	52.07	248
1997	265,922.66	93,676	76,972	244,794	52.18	4,691
1998	143,677.23	49,140	40,378	133,472	52.28	2,553
1999	176,353.93	58,449	48,027	165,361	52.38	3,157
2000	8,388.81	2,690	2,210	7,940	52.48	151
2001	5,128.92	1,588	1,305	4,901	52.58	93
2002	4,075.68	1,215	998	3,933	52.68	75
2003	83.76	24	20	82	52.77	2
2004	56,777.43	15,583	12,804	55,896	52.87	1,057
2005	29,010.35	7,606	6,250	28,853	52.96	545
2006	152,228.54	38,029	31,248	152,949	53.04	2,884
2007	696,234.05	164,891	135,489	706,954	53.13	13,306
2008	8,317.99	1,859	1,528	8,537	53.22	160
2009	193,050.15	40,533	33,305	200,285	53.30	3,758

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NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2010	792,771.86	155,284	127,595	831,659	53.38	15,580
2011	827,975.25	150,067	123,308	878,542	53.47	16,431
2012	86,624.05	14,433	11,859	92,956	53.54	1,736
2013	168,519.90	25,489	20,944	182,965	53.62	3,412
2014	1,347,044.43	182,486	149,946	1,479,977	53.70	27,560
2015	1,726,747.78	205,970	169,243	1,920,122	53.77	35,710
2016	547,708.76	56,100	46,097	616,631	53.85	11,451
2017	161,911.87	13,781	11,324	184,590	53.92	3,423
2018	2,022,254.85	136,098	111,830	2,335,098	53.99	43,251
2019	1,513,634.28	74,121	60,904	1,770,593	54.06	32,752
2020	770,088.68	22,997	18,896	912,911	54.13	16,865
2021	42,567.25	434	357	51,150	54.20	944
	21,487,759.85	7,180,026	5,899,734	20,100,455		391,349
	94,195,101.74	23,770,369	19,680,245	84,521,422		2,005,236
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.2 2.13

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.10 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION

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)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
1993	64,872.23	36,119	64,871	3,893	24.62	158
2021	1,506.10	24	43	1,553	33.38	47
	66,378.33	36,143	64,914	5,447		205
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2000	2,664.78	1,141	2,565	207	30.10	7
2021	3,516.31	48	108	3,549	37.75	94
	6,181.09	1,189	2,673	3,756		101
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
1994	1,140.98	621	802	487	28.33	17
2003	9,469.03	3,647	4,712	5,988	35.32	170
2010	12,927.68	3,231	4,175	10,434	40.39	258
2012	4,846.30	1,015	1,311	4,165	41.69	100
2015	3,266.08	480	620	3,071	43.47	71
	31,650.07	8,994	11,620	24,144		616
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
1994	1,448.95	839	504	1,249	28.62	44
2001	6,257.99	2,789	1,677	5,895	34.50	171
2006	89,764.55	30,838	18,543	90,072	38.79	2,322
2013	644,322.07	124,982	75,152	704,477	44.47	15,842
2014	155,921.29	26,809	16,120	172,544	45.22	3,816

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.10 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION

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)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2017	28,063.21	2,946	1,771	32,185	47.36	680
2020	37,187.00	1,329	799	44,197	49.30	896
2021	127,156.01	1,526	918	152,941	49.90	3,065
	1,090,121.07	192,058	115,486	1,203,561		26,836
	1,194,330.56	238,384	194,693	1,236,908		27,758
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.6 2.32

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.20 STRUCTURES AND IMPROVEMENTS - RECREATION

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)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1975	7,680.00	5,973	4,706	3,511	13.66	257
1992	412,574.09	224,749	177,090	264,364	24.52	10,782
1993	55,868.81	29,542	23,278	36,502	25.26	1,445
1994	31,578.47	16,197	12,762	21,027	25.99	809
2014	3,529,323.57	561,660	442,558	3,333,818	40.18	82,972
	4,037,024.94	838,121	660,395	3,659,222		96,265
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
1993	34,452.43	18,819	22,000	14,520	23.41	620
1994	24,243.94	12,908	15,090	10,609	23.92	444
2004	6,495.09	2,498	2,920	3,965	28.22	141
2006	57,517.50	20,224	23,643	37,326	28.89	1,292
2007	82,524.79	27,601	32,266	55,210	29.20	1,891
2012	66,777.77	16,065	18,781	52,004	30.52	1,704
2013	250,211.63	54,986	64,280	200,944	30.74	6,537
2014	257,679.55	51,083	59,718	213,423	30.95	6,896
2015	652,299.53	114,467	133,816	557,622	31.15	17,901
2018	202,584.43	20,591	24,072	190,668	31.68	6,019
2020	12,694.92	580	678	12,779	31.99	399
2021	73,200.33	1,142	1,335	76,257	32.13	2,373
	1,720,681.91	340,964	398,598	1,425,325		46,217
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -6						
1974	5,979.70	4,673	6,401	62-		
	5,979.70	4,673	6,401	62-		

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.20 STRUCTURES AND IMPROVEMENTS - RECREATION

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)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2014	176,785.92	31,361	48,774	135,083	34.38	3,929
2015	110,074.63	17,247	26,823	87,654	34.67	2,528
2019	83,891.11	5,477	8,518	78,729	35.68	2,207
	370,751.66	54,085	84,116	301,466		8,664

POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1990	3,716.97	2,106	1,817	2,049	22.54	91
2006	198,854.47	64,499	55,651	151,158	31.44	4,808
2012	43,537.76	9,457	8,160	37,120	33.75	1,100
2014	32,396.62	5,747	4,959	28,734	34.38	836
2015	361,091.33	56,578	48,816	326,719	34.67	9,424
2016	2,761.44	373	322	2,550	34.94	73
2017	180,519.52	20,353	17,561	170,179	35.20	4,835
2018	48,978.25	4,374	3,774	47,163	35.45	1,330
2019	10,913.58	713	615	10,735	35.68	301
2020	13,400.64	534	461	13,476	35.90	375
2021	5,008.16	68	59	5,150	36.10	143
	901,178.74	164,802	142,194	795,032		23,316

CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
1993	16,949.60	9,465	12,520	6,633	25.26	263
1994	786.81	426	563	326	25.99	13
1995	5,000.00	2,622	3,468	2,182	26.74	82
2000	15,100.89	6,593	8,721	8,343	30.48	274
2001	294,941.72	123,395	163,221	170,063	31.23	5,446
2002	8,994.62	3,599	4,761	5,403	31.98	169
2004	204,365.84	74,277	98,250	132,683	33.45	3,967
2006	23,947.47	7,803	10,321	16,739	34.90	480
2007	64,984.82	19,947	26,385	47,048	35.61	1,321

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.20 STRUCTURES AND IMPROVEMENTS - RECREATION

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)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2008	11,275.05	3,243	4,290	8,451	36.31	233
2009	71,020.92	19,042	25,188	55,066	37.00	1,488
2011	41,933.76	9,603	12,702	34,683	38.32	905
2012	169,622.14	35,415	46,845	144,828	38.96	3,717
2013	9,829.48	1,854	2,452	8,655	39.58	219
2015	8,357.12	1,229	1,626	7,818	40.76	192
2016	198,015.48	24,877	32,906	190,851	41.33	4,618
2017	103,696.27	10,774	14,251	102,925	41.87	2,458
2018	45,127.67	3,683	4,872	46,123	42.39	1,088
2019	30,213.22	1,788	2,365	31,776	42.88	741
2020	37,273.43	1,336	1,767	40,352	43.36	931
2021	992,605.95	12,159	16,083	1,105,561	43.81	25,235
	2,354,042.26	373,130	493,559	2,166,509		53,840

NOXON RAPIDS  
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2079  
NET SALVAGE PERCENT.. -21

1990	7,180.92	4,673	4,848	3,841	23.11	166
1992	10,530.55	6,478	6,721	6,021	24.58	245
1993	5,983.25	3,574	3,708	3,532	25.32	139
1994	17,352.07	10,042	10,418	10,578	26.08	406
1995	16,535.20	9,265	9,612	10,396	26.84	387
2000	52,789.66	24,519	25,437	38,438	30.77	1,249
2002	38,409.96	16,312	16,923	29,553	32.38	913
2003	4,027.16	1,630	1,691	3,182	33.18	96
2004	299,668.32	115,212	119,527	243,072	33.99	7,151
2006	206,696.01	71,012	73,672	176,431	35.61	4,955
2007	180,618.34	58,300	60,484	158,065	36.42	4,340
2009	77,021.38	21,628	22,438	70,758	38.02	1,861
2010	77,628.62	20,166	20,921	73,009	38.81	1,881
2011	6,778.08	1,615	1,675	6,526	39.60	165
2012	44,775.09	9,705	10,068	44,109	40.37	1,093
2013	3,545.23	691	717	3,573	41.14	87
2014	65,636.65	11,371	11,797	67,623	41.89	1,614
2015	30,401.58	4,592	4,764	32,022	42.63	751
2016	222,038.84	28,522	29,590	239,077	43.36	5,514



AVISTA CORPORATION  
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ACCOUNT 331.20 STRUCTURES AND IMPROVEMENTS - RECREATION

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)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2017	29,790.80	3,157	3,275	32,772	44.07	744
2018	458,353.87	38,079	39,505	515,103	44.76	11,508
2019	339,830.66	20,305	21,065	390,130	45.43	8,587
2020	64,477.28	2,332	2,419	75,598	46.09	1,640
2021	72,239.99	889	922	86,488	46.72	1,851
	2,332,309.51	484,069	502,199	2,319,895		57,343
	11,721,968.72	2,259,844	2,287,462	10,667,387		285,645
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.3 2.44

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 331.26 STRUCTURES AND IMPROVEMENTS - RECREATION INFORMATION AND  
EDUCATION

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)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2004	24,242.30	9,162	16,805	10,588	33.09	320
2018	4,172.82	348	638	4,077	43.20	94
2020	9,495.79	345	633	10,097	44.28	228
	37,910.91	9,855	18,077	24,763		642
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2004	11,358.62	4,571	5,990	7,754	33.35	233
2020	2,246.94	83	109	2,610	46.84	56
	13,605.56	4,654	6,099	10,364		289
	51,516.47	14,509	24,175	35,127		931
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.7 1.81

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

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)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1972	1,527,619.08	772,637	435,752	1,198,801	43.93	27,289
1973	955,021.89	477,889	269,520	752,354	44.03	17,087
1974	20,646.77	10,219	5,763	16,329	44.13	370
1975	509.80	249	140	405	44.23	9
1992	2,497,418.44	936,112	527,948	2,144,289	45.66	46,962
1994	240,802.88	86,324	48,685	208,974	45.79	4,564
1995	2,739,018.41	958,267	540,443	2,390,306	45.86	52,122
1997	43,306.50	14,378	8,109	38,229	45.99	831
1998	6,833.48	2,206	1,244	6,068	46.05	132
1999	946.12	296	167	845	46.12	18
2010	9,557.31	1,801	1,016	9,211	46.74	197
2011	1,930,338.85	337,848	190,539	1,874,923	46.79	40,071
	9,972,019.53	3,598,226	2,029,327	8,640,734		189,652

LITTLE FALLS  
INTERIM SURVIVOR CURVE.. IOWA 110-R1  
PROBABLE RETIREMENT YEAR.. 12-2059  
NET SALVAGE PERCENT.. -5

1910	611,600.16	467,860	642,180			
1911	2,825.00	2,155	2,966			
1912	3,289.00	2,502	3,453			
1913	423.06	321	444			
1914	259.00	196	272			
1916	8,598.73	6,466	9,029			
1920	952.03	707	1,000			
1921	109.00	81	114			
1923	330.00	243	347			
1925	2,383.00	1,743	2,502			
1926	890.00	649	935			
1927	859.00	624	902			
1934	260.00	184	273			
1942	499.00	342	524			
1943	450.00	307	473			
1944	249.00	169	261			
1945	393.00	266	412	1	32.29	
1946	3,015.00	2,032	3,144	22	32.38	1
1952	176.00	115	178	7	32.89	

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

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)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -5						
1954	663.00	429	664	32	33.05	1
1955	889.00	572	885	48	33.13	1
1956	13,912.00	8,904	13,777	830	33.21	25
1957	4,697.00	2,989	4,625	307	33.28	9
1958	2,795.00	1,768	2,736	199	33.35	6
1960	410.00	256	396	34	33.50	1
1962	8,912.00	5,496	8,504	854	33.64	25
1963	17,387.00	10,650	16,479	1,777	33.70	53
1966	1,479.00	887	1,372	180	33.90	5
1970	17,295.00	10,048	15,547	2,612	34.14	77
1973	5,689.33	3,220	4,982	991	34.31	29
1974	758.50	425	658	139	34.37	4
1977	7,577.12	4,125	6,383	1,573	34.52	46
1984	920.27	461	713	253	34.85	7
1987	16,462.87	7,906	12,233	5,053	34.98	144
1988	24,486.96	11,578	17,915	7,796	35.02	223
1989	17,631.63	8,202	12,691	5,822	35.06	166
1994	61,907.68	26,243	40,606	24,397	35.24	692
1995	2,253.91	935	1,447	920	35.27	26
1997	410,414.98	162,484	251,415	179,521	35.34	5,080
1999	1,657,476.43	622,732	963,566	776,784	35.41	21,937
2000	762,281.39	278,289	430,602	369,793	35.44	10,434
2001	1,182,979.51	418,920	648,204	593,925	35.47	16,744
2005	35,540.52	10,882	16,838	20,480	35.59	575
2015	6,941.38	1,028	1,591	5,698	35.87	159
2017	152,635.39	16,342	25,286	134,981	35.93	3,757
2018	53,954.35	4,617	7,144	49,508	35.95	1,377
2019	1,273,641.26	79,691	123,308	1,214,016	35.98	33,741
	6,379,552.46	2,187,041	3,299,976	3,398,554		95,345

LONG LAKE

INTERIM SURVIVOR CURVE.. IOWA 110-R1

PROBABLE RETIREMENT YEAR.. 12-2055

NET SALVAGE PERCENT.. -6

1915	2,576,037.01	2,010,568	2,730,599
1916	3,271.00	2,546	3,467
1917	1,530.00	1,188	1,622

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

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)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
1918	64,061.00	49,610	67,905			
1919	93,808.00	72,446	99,436			
1920	23,359.00	17,992	24,761			
1921	15,521.00	11,922	16,452			
1922	3,110.00	2,382	3,297			
1923	62,619.00	47,830	66,376			
1924	12,500.00	9,520	13,250			
1925	2,785.00	2,115	2,952			
1926	1,997.00	1,512	2,117			
1929	243.00	182	258			
1930	58,587.00	43,814	62,102			
1934	3,256.00	2,403	3,451			
1940	659.00	476	699			
1946	183.00	129	194			
1949	135,867.42	94,608	142,250	1,770	29.76	59
1950	6,787.32	4,704	7,073	122	29.83	4
1951	26,173.19	18,055	27,147	597	29.90	20
1952	8,384.51	5,757	8,656	232	29.96	8
1955	1,231.16	833	1,252	53	30.15	2
1960	5,951.45	3,915	5,886	422	30.45	14
1961	25,831.00	16,896	25,404	1,977	30.50	65
1962	18,134.00	11,788	17,724	1,498	30.56	49
1963	19,741.00	12,753	19,175	1,750	30.61	57
1964	71.06	46	69	6	30.66	
1969	2,353.00	1,458	2,192	302	30.91	10
1971	7,096.11	4,331	6,512	1,010	31.00	33
1987	413,923.95	212,952	320,188	118,572	31.61	3,751
1988	385,288.23	195,279	293,615	114,790	31.65	3,627
1989	671,078.82	335,000	503,695	207,648	31.68	6,555
1990	1,917,672.47	942,070	1,416,466	616,267	31.71	19,434
1992	2,090,902.34	992,795	1,492,734	723,622	31.76	22,784
1993	63,488.82	29,586	44,485	22,814	31.79	718
1994	2,168,656.90	991,186	1,490,315	808,461	31.82	25,407
1995	634,895.44	284,257	427,400	245,590	31.85	7,711
1996	25,228.73	11,055	16,622	10,121	31.87	318
1997	586,378.29	251,086	377,525	244,036	31.90	7,650
1999	1,999,403.05	814,409	1,224,519	894,848	31.95	28,008
2000	1,407,141.49	557,370	838,043	653,527	31.98	20,435
2001	59,796.76	23,012	34,600	28,784	32.00	900

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2002	350.72	131	197	175	32.02	5
2004	131,851.04	45,856	68,948	70,815	32.07	2,208
2011	34,640.08	8,380	12,600	24,119	32.23	748
2013	277,129.01	56,754	85,333	208,423	32.28	6,457
2014	373,634.16	69,214	104,068	291,984	32.30	9,040
2015	698,947.32	115,022	172,943	567,941	32.32	17,572
2016	16,452,667.07	2,351,412	3,535,507	13,904,321	32.34	429,942
2017	1,012,534.38	121,475	182,646	890,641	32.36	27,523
2018	1,350,265.40	129,459	194,650	1,236,631	32.38	38,191
2019	383,827.03	27,076	40,711	366,146	32.40	11,301
2021	1,374,026.24	20,361	30,614	1,425,854	32.45	43,940
	37,694,874.97	11,036,976	16,270,701	23,685,866		734,546

SPOKANE UPPER FALLS  
INTERIM SURVIVOR CURVE.. IOWA 110-R1  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -6

1922	476,615.72	352,916	430,780	74,433	30.41	2,448
1923	29,805.45	22,001	26,855	4,739	30.53	155
1924	2,210.00	1,626	1,985	358	30.66	12
1925	425.00	312	381	70	30.79	2
1926	3,128.00	2,286	2,790	525	30.91	17
1927	342.00	249	304	59	31.03	2
1928	40.00	29	35	7	31.15	
1930	927.00	668	815	167	31.39	5
1932	60.00	43	52	11	31.62	
1936	430.00	303	370	86	32.06	3
1940	95.00	66	81	20	32.48	1
1943	44.00	30	37	10	32.78	
1944	521.00	355	433	119	32.88	4
1947	106.66	72	88	25	33.16	1
1948	2,375.37	1,587	1,937	581	33.25	17
1949	25.02	17	21	6	33.34	
1952	690.58	452	552	180	33.60	5
1953	875.90	570	696	233	33.69	7
1955	611.45	394	481	167	33.85	5
1957	5,424.43	3,451	4,212	1,538	34.01	45

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -6						
1958	194.00	123	150	56	34.09	2
1960	1,050.00	656	801	312	34.24	9
1962	206.00	127	155	63	34.39	2
1969	5,000.00	2,923	3,568	1,732	34.86	50
1973	9,150.98	5,167	6,307	3,393	35.10	97
1976	8,267.46	4,533	5,533	3,230	35.27	92
1989	10,046.06	4,650	5,676	4,973	35.89	139
1990	35,855.73	16,314	19,913	18,094	35.93	504
1993	13,881.71	5,968	7,285	7,430	36.05	206
1994	354.19	149	182	194	36.08	5
1995	50,002.76	20,609	25,156	27,847	36.12	771
1998	1,081,101.16	414,107	505,471	640,496	36.23	17,679
1999	225,620.73	84,138	102,701	136,457	36.26	3,763
2000	1,072.35	389	475	662	36.29	18
2003	368,311.75	120,828	147,486	242,924	36.39	6,676
2004	82.42	26	32	56	36.42	2
2005	4,689,300.37	1,422,254	1,736,045	3,234,614	36.45	88,741
2011	547,977.84	118,593	144,758	436,098	36.64	11,902
2015	31,886.61	4,655	5,682	28,118	36.75	765
2019	124,458.69	7,685	9,381	122,546	36.86	3,325
	7,728,573.39	2,621,321	3,199,661	4,992,627		137,477

NINE MILE  
INTERIM SURVIVOR CURVE.. IOWA 110-R1  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -4

1908	665,042.03	504,015	27,928-	719,572	28.43	25,310
1921	1,261.87	920	51-	1,363	30.28	45
1926	565.00	405	22-	610	30.91	20
1927	617.00	441	24-	666	31.03	21
1928	25,607.82	18,234	1,010-	27,643	31.15	887
1932	279.00	196	11-	301	31.62	10
1948	441.66	289	16-	475	33.25	14
1949	467.00	305	17-	503	33.34	15
1953	77.17	49	3-	83	33.69	2
1954	443.94	282	16-	477	33.77	14
1972	5,563.00	3,110	172-	5,958	35.04	170

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1973	549.10	304	17-	588	35.10	17
1978	30,650.97	16,145	895-	32,772	35.38	926
1991	248,715.55	109,055	6,043-	264,707	35.97	7,359
1995	413,832.99	167,347	9,273-	439,659	36.12	12,172
1997	148,860.34	57,427	3,182-	157,997	36.19	4,366
1998	1,864,632.07	700,756	38,830-	1,978,047	36.23	54,597
1999	105,149.44	38,472	2,132-	111,487	36.26	3,075
2000	43,680.64	15,530	861-	46,288	36.29	1,276
2001	31,488.40	10,850	601-	33,349	36.33	918
2009	21,780.07	5,292	293-	22,945	36.58	627
2010	4,979,946.67	1,135,476	62,918-	5,242,063	36.61	143,187
2013	34,720.97	6,230	345-	36,455	36.69	994
2014	789,164.05	127,599	7,070-	827,801	36.72	22,544
2015	4,281,937.45	613,341	33,986-	4,487,201	36.75	122,101
2016	8,155,651.17	1,011,464	56,047-	8,537,924	36.78	232,135
2017	2,479,815.97	257,333	14,259-	2,593,268	36.81	70,450
2018	6,133,713.65	505,413	28,006-	6,407,068	36.84	173,916
2019	298,144.08	18,062	1,001-	311,071	36.86	8,439
2021	29,972.83	384	21-	31,193	36.92	845
	30,792,771.90	5,324,726	295,051-	32,319,534		886,452

POST FALLS

INTERIM SURVIVOR CURVE.. IOWA 110-R1

PROBABLE RETIREMENT YEAR.. 12-2060

NET SALVAGE PERCENT.. -4

1906	244,325.25	186,216	174,193	79,905	28.12	2,842
1907	6,605.11	5,020	4,696	2,173	28.27	77
1908	5,823.00	4,413	4,128	1,928	28.43	68
1909	23,882.00	18,049	16,884	7,954	28.58	278
1912	507.00	380	355	172	29.03	6
1914	83.00	62	58	28	29.32	1
1918	177.00	130	122	62	29.87	2
1920	5,524.00	4,039	3,778	1,967	30.14	65
1921	2,163.00	1,576	1,474	775	30.28	26
1922	90,569.16	65,798	61,550	32,642	30.41	1,073
1924	418.00	302	283	152	30.66	5
1925	1,699.00	1,222	1,143	624	30.79	20



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POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1927	3,499.00	2,500	2,339	1,300	31.03	42
1928	1,933.00	1,376	1,287	723	31.15	23
1929	10,164.00	7,211	6,745	3,825	31.27	122
1930	9,741.00	6,886	6,441	3,689	31.39	118
1931	2,027.00	1,428	1,336	772	31.50	25
1932	81.00	57	53	31	31.62	1
1933	444.00	310	290	172	31.73	5
1936	295.62	204	191	117	32.06	4
1937	382.00	263	246	151	32.17	5
1939	10.00	7	7	4	32.38	
1940	10.00	7	7	4	32.48	
1941	217.00	147	138	88	32.58	3
1946	318.00	210	196	134	33.07	4
1947	940.00	619	579	399	33.16	12
1948	3,053.00	2,001	1,872	1,303	33.25	39
1950	1,353.00	878	821	586	33.43	18
1951	187.00	121	113	81	33.52	2
1953	687.00	439	411	304	33.69	9
1954	15,763.00	10,011	9,365	7,029	33.77	208
1955	4,120.20	2,602	2,434	1,851	33.85	55
1956	181.00	114	107	82	33.93	2
1957	1,817.00	1,134	1,061	829	34.01	24
1958	3,501.55	2,172	2,032	1,610	34.09	47
1961	187.00	114	107	88	34.32	3
1967	1,208.96	705	659	598	34.73	17
1968	12,858.59	7,435	6,955	6,418	34.80	184
1969	232.00	133	124	117	34.86	3
1970	1,067.88	608	569	542	34.92	16
1973	1,196.19	663	620	624	35.10	18
1976	140,946.68	75,830	70,934	75,651	35.27	2,145
1977	58,436.39	31,109	29,100	31,673	35.33	896
1979	1,043.87	544	509	577	35.43	16
1980	54,358.99	27,993	26,186	30,348	35.48	855
1986	2,022.16	963	901	1,202	35.76	34
1987	16,685.67	7,825	7,320	10,033	35.80	280
1988	118,664.01	54,775	51,238	72,172	35.85	2,013
1989	194.55	88	82	120	35.89	3
1990	7,682.02	3,429	3,208	4,782	35.93	133
1991	3,819.62	1,675	1,567	2,406	35.97	67

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POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1992	856,558.02	368,541	344,746	546,075	36.01	15,165
1993	710,712.90	299,803	280,446	458,696	36.05	12,724
1995	337,561.33	136,504	127,690	223,373	36.12	6,184
1996	364,802.18	144,121	134,816	244,579	36.16	6,764
1997	335,085.62	129,269	120,923	227,566	36.19	6,288
1999	47,839.08	17,503	16,373	33,380	36.26	921
2004	1,953,993.11	605,846	566,729	1,465,424	36.42	40,237
2005	35,164.03	10,464	9,788	26,782	36.45	735
2010	321,999.59	73,419	68,679	266,201	36.61	7,271
2011	27,759.75	5,894	5,513	23,357	36.64	637
2013	5,142,129.71	922,659	863,087	4,484,728	36.69	122,233
2015	69,228.46	9,916	9,276	62,722	36.75	1,707
2016	13,289,931.86	1,648,217	1,541,798	12,279,731	36.78	333,870
	24,355,870.11	4,913,949	4,596,675	20,733,430		566,650

CABINET GORGE  
INTERIM SURVIVOR CURVE.. IOWA 110-R1  
PROBABLE RETIREMENT YEAR.. 12-2072  
NET SALVAGE PERCENT.. -13

1952	16,083,649.66	10,146,110	8,755,562	9,418,962	41.44	227,292
1953	16,881.00	10,579	9,129	9,946	41.58	239
1954	11,285.00	7,024	6,061	6,691	41.72	160
1955	757.00	468	404	452	41.86	11
1956	35.00	21	18	21	42.00	
1962	21,885.00	12,830	11,072	13,658	42.78	319
1968	7,167.00	3,985	3,439	4,660	43.49	107
1973	8,474.82	4,479	3,865	5,711	44.03	130
1990	15,731.02	6,491	5,601	12,175	45.51	268
1992	124,016.42	49,092	42,364	97,775	45.66	2,141
1995	947.93	350	302	769	45.86	17
1999	419,024.28	138,564	119,573	353,924	46.12	7,674
2000	245.40	79	68	209	46.18	5
2001	7,739.22	2,398	2,069	6,676	46.24	144
2004	19,473.21	5,378	4,641	17,364	46.41	374
2006	150,851.84	38,032	32,820	137,643	46.52	2,959
2009	52,507.35	11,180	9,648	49,686	46.69	1,064
2012	388,448.73	65,991	56,947	382,000	46.85	8,154

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CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2014	4,435,996.02	615,356	531,020	4,481,655	46.95	95,456
2015	37,344.55	4,564	3,938	38,261	47.00	814
2016	2,582,504.81	272,183	234,880	2,683,351	47.05	57,032
2017	2,387,551.83	209,252	180,574	2,517,360	47.10	53,447
2020	68,445.10	2,118	1,828	75,515	47.24	1,599
	26,840,962.19	11,606,524	10,015,823	20,314,465		459,406

NOXON RAPIDS  
INTERIM SURVIVOR CURVE.. IOWA 110-R1  
PROBABLE RETIREMENT YEAR.. 12-2079  
NET SALVAGE PERCENT.. -21

1959	26,625,661.63	16,202,921	11,819,063	20,397,988	46.63	437,443
1960	217,612.00	131,302	95,777	167,534	46.80	3,580
1961	274,765.94	164,335	119,873	212,594	46.97	4,526
1962	5,704.87	3,382	2,467	4,436	47.13	94
1963	131,429.70	77,223	56,330	102,700	47.29	2,172
1964	232.00	135	98	182	47.44	4
1965	77,152.71	44,491	32,454	60,901	47.60	1,279
1966	107,377.41	61,329	44,736	85,191	47.75	1,784
1967	116,794.92	66,048	48,178	93,144	47.90	1,945
1968	110,343.80	61,771	45,058	88,458	48.05	1,841
1969	105,493.73	58,440	42,628	85,019	48.20	1,764
1970	45,627.49	25,009	18,243	36,967	48.34	765
1971	9,701.00	5,259	3,836	7,902	48.48	163
1972	5,156.74	2,764	2,016	4,223	48.62	87
1977	717,636.57	361,916	263,996	604,344	49.27	12,266
1978	15,194.26	7,560	5,515	12,870	49.40	261
1988	20,800.16	8,812	6,428	18,740	50.52	371
1990	146,303.21	59,550	43,438	133,589	50.72	2,634
1991	369.25	147	107	340	50.81	7
1992	410,372.13	159,984	116,699	379,852	50.91	7,461
1993	385.55	147	107	359	51.00	7
1994	8,646.60	3,216	2,346	8,117	51.09	159
1998	81,856.82	27,276	19,896	79,151	51.44	1,539
1999	6,099.21	1,970	1,437	5,943	51.52	115
2000	509,731.73	159,227	116,147	500,629	51.61	9,700
2003	122,811.03	34,322	25,036	123,565	51.84	2,384

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NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 110-R1						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2007	94,218.74	21,790	15,895	98,110	52.14	1,882
2009	47,795.27	9,793	7,143	50,689	52.29	969
2010	149,976.46	28,683	20,923	160,549	52.36	3,066
2012	47,015.14	7,645	5,577	51,312	52.50	977
2014	74,467.55	9,865	7,196	82,910	52.63	1,575
2015	252,620.21	29,409	21,452	284,218	52.70	5,393
2017	450,612.89	37,485	27,343	517,899	52.83	9,803
2018	244,117.99	16,104	11,747	283,636	52.89	5,363
2019	1,350,634.16	64,619	47,136	1,587,132	52.96	29,969
2020	553.41	16	12	658	53.02	12
2021	15,045.63	150	109	18,096	53.08	341
	32,600,317.91	17,954,095	13,096,439	26,349,945		553,701
	176,364,942.46	59,242,858	52,213,550	140,435,155		3,623,229
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.8 2.05

AVISTA CORPORATION  
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ACCOUNT 332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE  
CONSERVATION

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)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2013	11,906.30	2,627	2,057	10,564	32.11	329
2014	33,137.10	6,597	5,166	29,959	32.26	929
2016	10,805.87	1,651	1,293	10,161	32.55	312
2019	27,931.35	2,090	1,637	27,971	32.92	850
	83,780.62	12,965	10,152	78,655		2,420
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1999	3,534.58	1,462	1,261	2,415	32.41	75
2017	78,923.35	8,908	7,682	74,398	36.88	2,017
	82,457.93	10,370	8,943	76,813		2,092
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1994	16,133.11	7,607	6,662	10,116	30.83	328
2014	869,271.88	154,121	134,982	769,060	36.30	21,186
2019	54,885.10	3,593	3,147	53,934	37.22	1,449
2020	428,957.73	17,211	15,074	431,042	37.38	11,531
	1,369,247.82	182,532	159,865	1,264,152		34,494
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
1985	1,041,666.96	594,051	581,429	595,654	31.23	19,073
1991	113,057.55	57,075	55,862	71,893	34.18	2,103
2001	254,391.49	95,854	93,817	193,645	39.04	4,960
2004	1,174,709.15	391,138	382,828	944,594	40.43	23,364

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE  
CONSERVATION

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)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2005	297,752.55	94,502	92,494	243,966	40.89	5,966
2006	39,583.07	11,944	11,690	33,039	41.34	799
2007	4,065,953.80	1,161,175	1,136,504	3,458,024	41.78	82,767
2008	5,289,595.63	1,423,899	1,393,646	4,583,597	42.21	108,590
2009	115,871.84	29,240	28,619	102,316	42.64	2,400
2010	52,976.34	12,455	12,190	47,673	43.05	1,107
2012	259,225.12	51,654	50,557	242,368	43.86	5,526
2013	3,202,646.27	578,532	566,240	3,052,750	44.25	68,989
2014	98,420.34	15,890	15,552	95,663	44.63	2,143
2015	117,523.69	16,671	16,317	116,485	45.00	2,589
2016	99,524.98	12,122	11,864	100,599	45.36	2,218
2018	70,331.01	5,615	5,496	73,978	46.04	1,607
2019	60,281.70	3,471	3,397	64,721	46.37	1,396
	16,353,511.49	4,555,288	4,458,504	14,020,964		335,597

NOXON RAPIDS  
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5  
PROBABLE RETIREMENT YEAR.. 12-2079  
NET SALVAGE PERCENT.. -21

1995	50,000.00	23,669	25,572	34,928	38.03	918
2001	567,200.24	219,277	236,908	449,404	41.49	10,832
2003	388,122.03	137,948	149,040	320,588	42.63	7,520
2006	624,603.14	191,550	206,951	548,818	44.30	12,389
2007	92,181.60	26,693	28,839	82,701	44.85	1,844
2009	66,513.05	16,935	18,297	62,184	45.93	1,354
2010	181,464.40	42,926	46,377	173,194	46.46	3,728
2011	11,139.31	2,434	2,630	10,849	46.97	231
2012	36,428.89	7,272	7,857	36,222	47.48	763
2013	43,446.28	7,848	8,479	44,091	47.98	919

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE  
CONSERVATION

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)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2014	119,324.38	19,213	20,758	123,625	48.47	2,551
2016	86,688.16	10,470	11,312	93,581	49.42	1,894
2020	66,113.89	2,278	2,461	77,537	51.17	1,515
	2,333,225.37	708,513	765,480	2,057,722		46,458
	20,222,223.23	5,469,668	5,402,945	17,498,306		421,061
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.6 2.08

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.15 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE  
CONSERVATION

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)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2015	11,034.00	1,728	1,291	10,184	36.50	279
	11,034.00	1,728	1,291	10,184		279
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2004	979,038.74	325,986	294,662	811,652	40.43	20,075
2005	14,182.39	4,501	4,068	11,958	40.89	292
2007	10,037.72	2,867	2,592	8,751	41.78	209
2013	70,719.45	12,775	11,547	68,366	44.25	1,545
2015	29,754.56	4,221	3,815	29,807	45.00	662
2017	117,599.67	11,862	10,722	122,165	45.71	2,673
2018	18,001.42	1,437	1,299	19,043	46.04	414
2020	82,934.19	2,917	2,637	91,079	46.68	1,951
2021	172,392.89	2,051	1,854	192,950	46.97	4,108
	1,494,661.03	368,617	333,197	1,355,770		31,929
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2002	218,446.08	81,109	114,319	150,000	42.06	3,566
2003	262,682.40	93,364	131,592	186,253	42.63	4,369
2013	55,363.85	10,001	14,096	52,894	47.98	1,102
2015	34,414.27	4,855	6,843	34,798	48.95	711



AVISTA CORPORATION  
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ACCOUNT 332.15 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE  
CONSERVATION

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)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2016	321,885.97	38,878	54,797	334,685	49.42	6,772
2019	56,180.06	3,192	4,499	63,479	50.75	1,251
2020	7,206.12	248	350	8,370	51.17	164
	956,178.75	231,647	326,496	830,480		17,935
	2,461,873.78	601,992	660,984	2,196,434		50,143
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.8 2.04

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION

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)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -5						
1991	14,365.60	7,352	10,198	4,886	29.38	166
	14,365.60	7,352	10,198	4,886		166
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
1975	48,511.99	32,301	51,423			
1976	2,465.61	1,625	2,605	8	23.17	
1978	13,954.84	9,005	14,437	356	23.74	15
1989	188.86	105	168	32	26.80	1
1990	13,035.96	7,128	11,427	2,391	27.07	88
1994	27,482.17	13,916	22,310	6,821	28.11	243
	105,639.43	64,080	102,370	9,608		347
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1992	47,371.90	23,327	613	48,653	30.18	1,612
	47,371.90	23,327	613	48,653		1,612
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1982	119,926.17	69,920	23,763	100,961	26.79	3,769
1989	57,594.29	30,056	10,215	49,683	29.18	1,703
1995	29,757.16	13,705	4,658	26,290	31.15	844
2021	131,592.83	1,800	612	136,245	37.53	3,630
	338,870.45	115,481	39,247	313,179		9,946

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION

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)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
1986	9,716.14	5,440	6,392	4,587	31.72	145
1987	10,065.97	5,529	6,497	4,878	32.21	151
1990	2,209.51	1,141	1,341	1,156	33.68	34
1991	45,757.93	23,100	27,143	24,564	34.18	719
1992	34,820.80	17,177	20,183	19,164	34.67	553
	102,570.35	52,387	61,556	54,349		1,602
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
1986	20,363.37	11,961	9,032	15,608	32.89	475
1987	23,577.46	13,571	10,248	18,281	33.45	547
1990	2,209.51	1,191	899	1,774	35.15	50
2002	13,360.57	4,961	3,746	12,420	42.06	295
2006	7,558.01	2,318	1,750	7,395	44.30	167
	67,068.92	34,002	25,675	55,478		1,534
	675,886.65	296,629	239,659	486,153		15,207
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.0						2.25

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

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)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 70-S0						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1992	10,698,553.69	4,338,699	2,867,348	8,580,105	37.75	227,288
1993	47,921.96	19,036	12,580	38,696	37.97	1,019
1994	233,266.47	90,633	59,897	189,698	38.20	4,966
1998	8,786.44	3,090	2,042	7,359	39.09	188
2009	12,830.06	2,880	1,903	11,825	41.58	284
2018	573,612.36	43,479	28,734	585,031	43.81	13,354
	11,574,970.98	4,497,817	2,972,505	9,412,714		247,099
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 70-S0						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -5						
1924	15,917.00	12,854	16,713			
1930	9,803.55	7,595	9,920	374	18.33	20
1942	12,433.62	8,923	11,655	1,401	21.93	64
1956	34,365.81	22,634	29,563	6,521	25.13	259
1968	4,702.10	2,848	3,720	1,217	27.32	45
1970	27,729.50	16,529	21,589	7,527	27.65	272
1976	332.80	188	246	104	28.59	4
1977	153,756.53	86,072	112,422	49,022	28.74	1,706
1986	18,457.89	9,306	12,155	7,226	30.03	241
1987	147,285.09	73,222	95,638	59,011	30.17	1,956
1989	677,065.53	326,745	426,775	284,144	30.44	9,335
1990	7,668.42	3,642	4,757	3,295	30.58	108
1991	21,613.83	10,096	13,187	9,508	30.71	310
1994	977.15	432	564	462	31.12	15
1995	451,113.28	195,327	255,124	218,545	31.25	6,993
1996	254,977.38	108,017	141,085	126,641	31.39	4,034
2000	42,771.56	16,405	21,427	23,483	31.92	736
2001	980,043.21	364,972	476,705	552,341	32.06	17,228
2002	318.11	115	150	184	32.19	6
2016	14,186,359.59	1,972,932	2,576,926	12,318,752	34.19	360,303
2017	9,447,688.05	1,103,608	1,441,467	8,478,606	34.35	246,830

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

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)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 70-S0						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -5						
2018	6,673,830.60	625,141	816,522	6,191,000	34.51	179,397
2019	5,905,121.05	406,001	530,294	5,670,083	34.68	163,497
2021	126,207.61	1,827	2,386	130,132	35.04	3,714
	39,200,539.26	5,375,431	7,020,990	34,139,577		997,073

LONG LAKE  
INTERIM SURVIVOR CURVE.. IOWA 70-S0  
PROBABLE RETIREMENT YEAR.. 12-2055  
NET SALVAGE PERCENT.. -6

1915	358,093.27	311,091	379,579
1916	1,032.00	890	1,094
1917	2,916.00	2,499	3,091
1918	134,215.00	114,221	142,268
1919	237,864.19	201,061	252,136
1920	21,377.00	17,946	22,660
1921	1,259.00	1,050	1,335
1922	1,177.00	975	1,248
1923	297,923.00	245,198	315,798
1924	6,537.53	5,346	6,930
1925	148.00	120	157
1926	686.00	554	727
1929	321.00	254	340
1930	164.00	129	174
1931	5,240.00	4,106	5,554
1941	277.00	205	294
1942	990.00	730	1,049
1943	146.00	107	155
1946	1,771.36	1,279	1,878
1947	50.27	36	53
1951	1,647.52	1,158	1,746
1953	479.00	333	508
1954	91.61	63	97
1955	3,458.58	2,379	3,666
1956	67,761.00	46,335	71,827
1957	69,349.93	47,147	73,511
1958	65,764.00	44,450	69,710
1959	73,640.50	49,481	78,059

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

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)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 70-S0						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
1969	8,435.00	5,310	8,941			
1975	58,363.08	35,039	61,865			
1977	1,018.76	601	1,080			
1979	1,820.23	1,053	1,929			
1980	59,043.70	33,821	62,586			
1981	12,622.22	7,155	13,380			
1982	15,835.74	8,880	16,786			
1986	3,216.24	1,720	3,409			
1987	264,804.37	139,737	280,693			
1989	454.40	233	482			
1991	514,234.97	255,734	545,089			
1992	8,195.23	4,008	8,687			
1995	2,349,909.47	1,087,603	2,370,703	120,201	28.67	4,193
1996	81,231.80	36,829	80,278	5,828	28.78	203
1997	1,205,376.98	534,692	1,165,495	112,204	28.89	3,884
1999	1,828,077.35	773,031	1,685,015	252,747	29.11	8,682
2000	813,955.47	335,368	731,019	131,774	29.22	4,510
2001	123,567.44	49,503	107,904	23,077	29.33	787
2005	31,256.40	10,947	23,862	9,270	29.77	311
	8,735,798.61	4,420,407	8,604,845	655,101		22,570

SPOKANE UPPER FALLS  
INTERIM SURVIVOR CURVE.. IOWA 70-S0  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -6

1922	335,145.59	277,098	355,254			
1923	986.00	809	1,045			
1924	91.00	74	96			
1927	21.00	17	22			
1929	12,844.00	10,102	13,615			
1930	6,333.00	4,947	6,713			
1931	210.00	163	223			
1942	45.00	32	48			
1949	5,615.33	3,879	5,952			
1950	4,981.00	3,420	5,280			
1951	302.00	206	320			
1957	4.09	3	4			

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

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)
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 70-S0						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -6						
1963	5,752.00	3,622	6,097			
1964	2,535.00	1,585	2,687			
1966	561.00	346	595			
1967	36,810.84	22,496	39,019			
1968	1,470.00	891	1,558			
1977	5,900.21	3,301	6,254			
1998	603,316.52	242,856	639,516			
1999	35,727.50	14,014	37,871			
2000	304.18	116	322			
2007	46,286.54	13,635	45,002	4,062	33.57	121
2010	49,862.76	12,423	41,002	11,853	34.01	349
2021	25,937.41	378	1,248	26,246	35.83	733
	1,181,041.97	616,413	1,209,744	42,161		1,203

NINE MILE  
INTERIM SURVIVOR CURVE.. IOWA 70-S0  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -4

1908	29,525.27	26,359	8,201-	38,907	9.91	3,926
1909	24,824.00	22,022	6,851-	32,668	10.29	3,175
1938	1,274.00	926	288-	1,613	20.99	77
1994	3,059,415.18	1,321,494	411,134-	3,592,926	31.73	113,234
1995	318,116.54	134,603	41,877-	372,718	31.87	11,695
1996	3,520.28	1,457	453-	4,114	32.01	129
1997	87,404.22	35,362	11,002-	101,902	32.15	3,170
1998	149,820.93	59,170	18,409-	174,222	32.29	5,396
1999	14,013.64	5,393	1,678-	16,252	32.43	501
2000	2,358.42	883	275-	2,727	32.57	84
2001	11,959.21	4,348	1,353-	13,790	32.71	422
2003	3,747.93	1,277	397-	4,295	32.99	130
2009	136,761.66	35,567	11,065-	153,297	33.86	4,527
2014	3,645,686.21	638,453	198,631-	3,990,145	34.62	115,255
2016	32,005,502.76	4,326,478	1,346,023-	34,631,746	34.94	991,178

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

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)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 70-S0						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2018	1,536,108.53	139,291	43,335-	1,640,888	35.28	46,510
2020	89,769.83	3,698	1,150-	94,511	35.64	2,652
2021	14,659.38	210	65-	15,311	35.83	427
	41,134,467.99	6,756,991	2,102,188-	44,882,034		1,302,488

POST FALLS  
INTERIM SURVIVOR CURVE.. IOWA 70-S0  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -4

1906	172,805.06	156,252	179,717			
1907	42,313.00	38,021	44,006			
1908	88,684.00	79,174	92,231			
1909	1,787.00	1,585	1,858			
1910	56.00	49	58			
1913	268.00	232	279			
1916	40.00	34	42			
1926	399.00	314	415			
1928	571.00	444	594			
1929	2,171.00	1,675	2,258			
1940	370.00	265	385			
1941	489.00	349	509			
1942	1,256.00	890	1,306			
1948	933.00	636	970			
1949	117.00	79	122			
1958	18,352.00	11,739	19,086			
1959	22,327.00	14,186	23,220			
1962	21,610.00	13,449	22,474			
1963	18,588.00	11,485	19,332			
1964	90.00	55	94			
1967	46,836.00	28,083	48,709			
1968	11,611.00	6,908	12,075			
1974	36,182.52	20,449	37,630			
1980	1,233,058.12	655,848	1,282,380			
1981	29,320.62	15,421	30,493			
1982	11,033.71	5,736	11,475			
1993	5,554.62	2,447	5,222	554	31.59	18
1996	437,326.88	181,055	386,415	68,405	32.01	2,137



AVISTA CORPORATION  
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ACCOUNT 333.00 TURBINES AND GENERATORS

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)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 70-S0						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1997	9,974.83	4,036	8,614	1,760	32.15	55
1998	651.74	257	549	129	32.29	4
2004	6,499.88	2,134	4,554	2,205	33.14	67
2005	12,374.89	3,909	8,343	4,527	33.28	136
	2,233,650.87	1,257,196	2,245,416	77,581		2,417

CABINET GORGE  
INTERIM SURVIVOR CURVE.. IOWA 70-S0  
PROBABLE RETIREMENT YEAR.. 12-2072  
NET SALVAGE PERCENT.. -13

1952	1,914,061.04	1,319,752	916,467	1,246,422	27.10	45,993
1953	4,419,657.00	3,021,698	2,098,338	2,895,875	27.43	105,573
1954	1,292.00	876	608	852	27.76	31
1955	806.00	542	376	534	28.08	19
1956	3,163.00	2,107	1,463	2,111	28.40	74
1973	1,473.72	835	580	1,085	33.23	33
1984	10,197.16	5,020	3,486	8,037	35.92	224
1985	141,693.68	68,718	47,719	112,394	36.15	3,109
1986	242,867.50	115,937	80,509	193,931	36.38	5,331
1988	445,904.96	205,918	142,994	360,878	36.84	9,796
1990	246,368.23	109,713	76,187	202,209	37.30	5,421
1991	410.30	179	124	339	37.52	9
1992	1,604,682.35	687,255	477,246	1,336,045	37.75	35,392
1993	758,371.57	318,146	220,928	636,032	37.97	16,751
1995	158,401.82	63,532	44,118	134,876	38.42	3,511
1996	1,677.39	657	456	1,439	38.64	37
1998	194,259.99	72,154	50,105	169,408	39.09	4,334
2000	131,181.92	45,971	31,923	116,312	39.53	2,942
2001	7,634,067.19	2,590,105	1,798,630	6,827,866	39.76	171,727
2003	59,157.59	18,703	12,988	53,860	40.21	1,339
2004	5,705,639.58	1,735,375	1,205,085	5,242,288	40.43	129,663
2007	5,911,893.88	1,569,102	1,089,621	5,590,819	41.11	135,997
2008	115,256.58	28,997	20,136	110,104	41.34	2,663
2009	17,279.66	4,097	2,845	16,681	41.58	401
2011	429,783.10	88,962	61,777	423,878	42.05	10,080
2012	10,556.87	2,016	1,400	10,529	42.29	249
2016	14,433,912.90	1,734,440	1,204,436	15,105,886	43.28	349,027

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

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)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 70-S0						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2018	1,047,681.79	83,866	58,239	1,125,642	43.81	25,694
2020	348,040.36	12,617	8,762	384,524	44.36	8,668
2021	880,223.71	10,792	7,494	987,159	44.66	22,104
	46,869,962.84	13,918,082	9,665,042	43,298,016		1,096,192

NOXON RAPIDS

INTERIM SURVIVOR CURVE.. IOWA 70-S0  
PROBABLE RETIREMENT YEAR.. 12-2079  
NET SALVAGE PERCENT.. -21

1959	3,551,488.81	2,417,533	2,008,389	2,288,913	30.41	75,268
1960	3,666,192.00	2,470,682	2,052,543	2,383,550	30.77	77,463
1961	13,616.67	9,085	7,547	8,929	31.12	287
1966	84.00	53	44	58	32.85	2
1967	299.00	187	155	206	33.18	6
1970	8,423.00	5,100	4,237	5,955	34.17	174
1972	2,089.00	1,236	1,027	1,501	34.80	43
1975	20,157.99	11,498	9,552	14,839	35.74	415
1976	15,408.84	8,675	7,207	11,438	36.05	317
1977	11,771,037.47	6,542,074	5,434,890	8,808,065	36.35	242,313
1978	911,273.55	499,750	415,172	687,469	36.65	18,758
1979	549,153.50	297,087	246,808	417,668	36.95	11,304
1980	283.96	151	125	218	37.25	6
1983	881.97	450	374	693	38.12	18
1986	133,967.56	65,059	54,048	108,052	38.99	2,771
1988	18,454.30	8,653	7,189	15,141	39.55	383
1989	127,859.25	58,831	48,874	105,835	39.83	2,657
1990	154,906.76	69,893	58,064	129,373	40.11	3,225
1991	9,443.95	4,176	3,469	7,958	40.39	197
1992	52,354.82	22,667	18,831	44,519	40.67	1,095
1993	1,704,747.04	721,754	599,604	1,463,140	40.95	35,730
1997	41,632.43	15,965	13,263	37,112	42.05	883
1999	136,219.82	49,321	40,974	123,852	42.60	2,907
2000	426,439.23	149,612	124,292	391,700	42.88	9,135
2001	361,325.04	122,605	101,855	335,348	43.16	7,770
2002	283,560.76	92,921	77,195	265,914	43.43	6,123
2003	500,143.98	157,745	131,048	474,126	43.71	10,847
2004	368,835.16	111,724	92,816	353,475	43.99	8,035

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

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)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 70-S0						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2005	2,644,629.80	767,168	637,332	2,562,670	44.27	57,887
2006	212,301.22	58,785	48,836	208,048	44.55	4,670
2007	7,860,050.32	2,069,805	1,719,510	7,791,151	44.83	173,793
2008	9,243,546.00	2,303,040	1,913,272	9,271,418	45.12	205,484
2009	17,733,990.85	4,159,873	3,455,854	18,002,275	45.41	396,439
2010	8,613,465.70	1,891,021	1,570,984	8,851,310	45.70	193,683
2011	9,064,936.25	1,849,959	1,536,871	9,431,702	45.99	205,082
2012	7,810,680.62	1,469,335	1,220,664	8,230,260	46.28	177,836
2015	668,809.21	91,155	75,728	733,531	47.19	15,544
2021	139,640.38	1,666	1,384	167,581	49.19	3,407
	88,822,330.21	28,576,294	23,740,028	83,734,992		1,951,957
	239,752,762.73	65,418,631	53,356,382	216,242,176		5,620,999
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.5 2.34

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC 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)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1992	772,086.19	429,382	109,820	716,312	19.21	37,288
1993	5,540.21	3,006	769	5,159	19.72	262
1994	340,906.88	180,197	46,088	318,683	20.24	15,745
1998	106,546.65	50,187	12,836	101,169	22.38	4,521
2001	21,074.38	8,953	2,290	20,260	24.07	842
2009	32,170.85	9,249	2,366	32,057	28.85	1,111
2012	5,653.02	1,292	330	5,718	30.75	186
2015	136,580.08	22,434	5,738	140,403	32.70	4,294
2016	686,497.65	97,071	24,827	709,725	33.36	21,275
2018	785,298.59	73,372	18,766	821,504	34.70	23,674
2019	140,015.82	9,477	2,424	147,393	35.39	4,165
2020	1,872.17	78	20	1,983	36.07	55
	3,034,242.49	884,698	226,273	3,020,367		113,418

LITTLE FALLS  
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5  
PROBABLE RETIREMENT YEAR.. 12-2059  
NET SALVAGE PERCENT.. -5

1911	68,961.54	72,410	72,410			
1912	1,325.00	1,391	1,391			
1913	1,227.00	1,288	1,288			
1915	7,485.00	7,859	7,859			
1916	310.00	326	326			
1921	90.00	94	95			
1924	1,720.00	1,806	1,806			
1927	1,870.00	1,964	1,964			
1934	619.00	650	650			
1936	964.00	1,012	1,012			
1937	636.00	668	668			
1939	2,806.60	2,947	2,947			
1940	1,271.00	1,335	1,335			
1944	82.00	84	85	1	0.90	1
1947	373.00	373	379	13	1.93	7
1948	77.00	76	77	4	2.27	2
1970	25,492.84	20,183	20,506	6,262	9.84	636
1971	4,978.00	3,893	3,955	1,272	10.21	125
1981	214,855.79	145,737	148,069	77,529	14.16	5,475

AVISTA CORPORATION  
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ACCOUNT 334.00 ACCESSORY ELECTRIC 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)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -5						
1982	80,425.43	53,666	54,525	29,922	14.58	2,052
1989	158,813.82	93,306	94,799	71,955	17.57	4,095
1992	283,044.62	156,186	158,685	138,512	18.86	7,344
1993	28,935.52	15,616	15,866	14,516	19.29	753
1998	9,880.72	4,702	4,777	5,598	21.45	261
1999	36,697.93	16,970	17,242	21,291	21.88	973
2002	132,588.35	55,680	56,571	82,647	23.18	3,565
2005	102,110.49	38,183	38,794	68,422	24.48	2,795
2009	51,188.53	15,625	15,875	37,873	26.23	1,444
2010	7,553.83	2,163	2,198	5,734	26.67	215
2011	4,124.17	1,101	1,119	3,212	27.11	118
2013	3,361,028.13	757,517	769,639	2,759,441	27.99	98,587
2015	3,344,116.49	603,351	613,006	2,898,316	28.87	100,392
2016	1,389,375.33	217,295	220,772	1,238,072	29.31	42,241
2017	311,435.28	40,781	41,434	285,573	29.76	9,596
2018	987,768.90	103,280	104,933	932,225	30.20	30,868
2019	3,270,053.24	250,306	254,311	3,179,244	30.65	103,727
2021	69,584.27	1,117	1,135	71,929	31.55	2,280
	13,963,868.82	2,690,941	2,732,501	11,929,561		417,552

LONG LAKE

INTERIM SURVIVOR CURVE.. IOWA 40-S0.5  
PROBABLE RETIREMENT YEAR.. 12-2055  
NET SALVAGE PERCENT.. -6

1915	71,899.98	76,214	76,214			
1917	594.00	630	630			
1918	19,449.00	20,616	20,616			
1919	48,717.00	51,640	51,640			
1920	11,340.00	12,020	12,020			
1922	9,844.00	10,435	10,435			
1923	14,511.00	15,382	15,382			
1924	19,826.50	21,016	21,016			
1925	271.00	287	287			
1926	3,874.00	4,106	4,106			
1928	219.00	232	232			
1929	819.00	868	868			
1930	27,496.00	29,146	29,146			

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC 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)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
1931	3,768.00	3,994	3,994			
1932	263.00	279	279			
1936	690.00	731	731			
1937	815.00	864	864			
1938	149.00	158	158			
1941	976.00	1,035	1,035			
1952	1,093.47	1,054	1,159			
1954	4,481.67	4,241	4,751			
1962	912.93	798	968			
1964	147.34	126	156			
1966	6,567.00	5,499	6,961			
1977	189.82	138	201			
1979	10,636.96	7,520	11,275			
1980	179,195.39	124,778	189,947			
1981	118,646.67	81,379	125,765			
1982	26,704.92	18,029	28,307			
1986	4,785.08	3,024	5,072			
1987	194,029.64	120,478	205,671			
1989	5,821.95	3,486	6,171			
1990	3,636.30	2,137	3,854			
1992	91,169.98	51,493	95,498	1,142	18.43	62
1993	57,432.87	31,770	58,920	1,959	18.81	104
1994	17,638.08	9,551	17,713	983	19.19	51
1995	360,296.83	190,763	353,785	28,130	19.57	1,437
1996	190,998.85	98,759	183,156	19,302	19.95	968
1997	610,187.98	307,896	571,018	75,782	20.33	3,728
1999	86,833.85	41,568	77,091	14,953	21.08	709
2002	48,950.91	21,384	39,658	12,230	22.21	551
2004	107,892.47	43,923	81,459	32,907	22.95	1,434
2005	204.15	80	148	68	23.32	3
2006	33,729.59	12,646	23,453	12,300	23.70	519
2007	74,789.15	26,782	49,669	29,607	24.07	1,230
2013	383,540.03	92,072	170,755	235,798	26.30	8,966
2014	216,867.48	47,086	87,325	142,555	26.67	5,345
2015	61,606.80	11,891	22,053	43,250	27.04	1,599
2016	89,978.81	15,086	27,978	67,399	27.41	2,459
2018	321,633.42	36,258	67,243	273,688	28.15	9,722

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC 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)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2019	8,089.94	671	1,244	7,331	28.52	257
2020	294,631.97	15,122	28,045	284,265	28.89	9,840
2021	655,197.71	11,439	21,215	673,295	29.27	23,003
	4,504,041.49	1,688,580	2,817,339	1,956,945		71,987

SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -6						
1998	173,603.18	83,028	73,307	110,713	21.59	5,128
1999	16,840.72	7,822	6,906	10,945	22.04	497
2000	17.14	8	7	11	22.48	
2001	160,365.67	69,916	61,730	108,258	22.93	4,721
2008	1,416,824.50	458,195	404,548	1,097,286	26.08	42,074
2009	2,484,859.53	758,525	669,714	1,964,238	26.53	74,038
2014	2,087.30	423	373	1,839	28.82	64
2020	44,200.04	2,069	1,827	45,025	31.60	1,425
	4,298,798.08	1,379,986	1,218,411	3,338,315		127,947

NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1908	26,357.96	27,412	27,412			
1909	2,930.00	3,047	3,047			
1925	145.00	151	151			
1930	1,111.00	1,155	1,155			
1936	7,495.00	7,795	7,795			
1940	448.00	466	466			
1941	115.51	120	120			
1956	2,745.69	2,501	1,281	1,574	4.96	317
1969	1,626.73	1,291	661	1,030	9.48	109
1988	126,187.34	74,784	38,308	92,927	17.18	5,409
1989	1,565.55	910	466	1,162	17.62	66
1992	955.32	521	267	727	18.94	38

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC 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)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1994	1,966,323.11	1,023,776	524,426	1,520,550	19.82	76,718
1995	10,438.87	5,305	2,717	8,139	20.26	402
1996	3,140.60	1,555	797	2,470	20.71	119
2000	41,885.98	18,516	9,485	34,077	22.48	1,516
2001	2,287.04	978	501	1,878	22.93	82
2004	14,432.72	5,533	2,834	12,176	24.27	502
2013	176,797.98	39,021	19,988	163,882	28.36	5,779
2014	383,374.18	76,297	39,083	359,626	28.82	12,478
2016	14,494,372.62	2,213,940	1,134,084	13,940,064	29.74	468,731
2017	42,578.03	5,451	2,792	41,489	30.20	1,374
2018	57,320.85	5,839	2,991	56,623	30.67	1,846
2019	20,167.84	1,507	772	20,203	31.13	649
2020	537,362.90	24,679	12,642	546,216	31.60	17,285
2021	658,283.35	10,303	5,278	679,337	32.07	21,183
	18,580,449.17	3,552,853	1,839,520	17,484,147		614,603

POST FALLS

INTERIM SURVIVOR CURVE.. IOWA 40-S0.5  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -4

1906	18,565.11	19,308	19,308
1907	2,547.00	2,649	2,649
1908	376.00	391	391
1911	3,311.00	3,443	3,443
1912	78.50	82	82
1923	86.00	89	89
1924	1,068.00	1,111	1,111
1925	48.00	50	50
1926	722.00	751	751
1930	3,831.00	3,984	3,984
1931	1,723.00	1,792	1,792
1932	105.00	109	109
1933	44.00	46	46
1937	6,528.00	6,789	6,789
1938	705.00	733	733
1939	50.00	52	52
1944	137.00	139	142



AVISTA CORPORATION  
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ACCOUNT 334.00 ACCESSORY ELECTRIC 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)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1946	265.00	265	276			
1949	407.00	396	423			
1950	1,060.00	1,021	1,102			
1954	97.00	90	101			
1955	5,905.52	5,432	6,142			
1956	260.00	237	270			
1957	57,840.27	52,199	60,154			
1958	2,713.00	2,424	2,822			
1959	1,146.00	1,014	1,192			
1960	582.00	510	605			
1962	96.00	82	100			
1964	243.00	204	253			
1967	7,468.00	6,068	7,601	166	8.75	19
1968	14,049.00	11,283	14,133	477	9.11	52
1973	30,326.82	22,890	28,673	2,867	10.97	261
1980	193,821.69	132,334	165,766	35,809	13.74	2,606
1981	279.46	188	235	55	14.16	4
1983	13,662.20	8,877	11,120	3,089	15.01	206
1985	458.13	287	360	117	15.87	7
1986	1.00	1	1			
1987	5,648.12	3,413	4,275	1,599	16.74	96
1990	306.00	174	218	100	18.06	6
1991	34,928.98	19,462	24,379	11,947	18.50	646
1992	35,532.45	19,373	24,267	12,686	18.94	670
1994	19,747.70	10,282	12,880	7,658	19.82	386
1996	49,081.98	24,309	30,450	20,595	20.71	994
1997	44,227.84	21,337	26,727	19,269	21.15	911
1998	29,893.08	14,027	17,571	13,518	21.59	626
2004	5,280.94	2,025	2,537	2,956	24.27	122
2006	21,365.10	7,510	9,407	12,812	25.17	509
2009	21,270.44	6,370	7,979	14,142	26.53	533
2010	31,955.20	8,978	11,246	21,987	26.99	815
2013	343,378.40	75,787	94,933	262,180	28.36	9,245
2016	543,205.11	82,972	103,934	461,000	29.74	15,501
2018	336,016.61	34,226	42,873	306,585	30.67	9,996

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC 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)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2019	11,094.57	829	1,038	10,500	31.13	337
2020	217,065.00	9,969	12,488	213,260	31.60	6,749
2021	327,670.46	5,129	6,425	334,353	32.07	10,426
	2,448,273.68	633,492	776,477	1,769,728		61,723

CABINET GORGE

INTERIM SURVIVOR CURVE.. IOWA 40-S0.5  
PROBABLE RETIREMENT YEAR.. 12-2072  
NET SALVAGE PERCENT.. -13

1952	744,427.85	765,075	841,203			
1953	87,873.08	89,491	99,297			
1959	6,518.37	6,266	7,310	56	5.97	9
1977	8,908.35	6,916	8,068	1,998	12.52	160
1987	124,391.48	81,526	95,112	45,451	16.80	2,705
1988	16,546.93	10,625	12,396	6,302	17.27	365
1989	342,908.00	215,636	251,570	135,916	17.74	7,662
1990	4,251.73	2,616	3,052	1,753	18.22	96
1991	258,764.23	155,632	181,567	110,837	18.71	5,924
1993	31,274.13	17,917	20,903	14,437	19.72	732
1994	682,817.40	381,162	444,680	326,904	20.24	16,151
1996	10,214.41	5,397	6,296	5,246	21.29	246
1997	794,438.41	407,437	475,333	422,382	21.84	19,340
1998	525,245.20	261,282	304,823	288,705	22.38	12,900
1999	2,090.80	1,006	1,174	1,189	22.94	52
2001	79,744.72	35,778	41,740	48,371	24.07	2,010
2002	1,086.99	470	548	680	24.64	28
2003	12,466.22	5,172	6,034	8,053	25.22	319
2004	4,374.93	1,739	2,029	2,915	25.81	113
2005	111,993.56	42,471	49,548	77,004	26.41	2,916
2008	213,316.76	68,949	80,439	160,609	28.23	5,689
2011	144,050.44	37,842	44,148	118,629	30.11	3,940
2014	798,374.10	157,184	183,377	718,785	32.04	22,434
2016	2,267,016.10	338,532	394,946	2,166,783	33.36	64,952
2017	564,612.09	70,239	81,944	556,068	34.03	16,341
2018	952,041.21	93,939	109,593	966,213	34.70	27,845

AVISTA CORPORATION  
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ACCOUNT 334.00 ACCESSORY ELECTRIC 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)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2019	267,362.29	19,112	22,297	279,823	35.39	7,907
2020	4,159,638.12	182,845	213,315	4,487,076	36.07	124,399
2021	4,165,551.84	61,898	72,213	4,634,861	36.77	126,050
	17,382,299.74	3,524,154	4,054,954	15,587,045		471,285
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
1992	12,963.64	8,153	4,717	10,969	19.21	571
1996	165,562.48	93,655	54,191	146,140	21.30	6,861
1997	102,674.94	56,372	32,618	91,619	21.85	4,193
1998	113,468.80	60,376	34,935	102,363	22.41	4,568
1999	1,418,263.53	730,200	422,508	1,293,591	22.98	56,292
2000	1,484,660.66	737,887	426,955	1,369,484	23.57	58,103
2001	2,279,856.65	1,092,416	632,093	2,126,534	24.16	88,019
2002	1,374,930.69	633,441	366,521	1,297,145	24.77	52,368
2003	1,052,551.64	464,974	269,043	1,004,545	25.39	39,565
2004	223,545.20	94,560	54,714	215,775	26.01	8,296
2005	243,908.27	98,402	56,937	238,192	26.65	8,938
2006	1,899,004.44	727,988	421,228	1,876,568	27.30	68,739
2008	1,021,722.93	349,337	202,133	1,034,152	28.64	36,109
2009	64,426.72	20,657	11,953	66,004	29.32	2,251
2013	111,251.69	25,573	14,797	119,818	32.15	3,727
2014	76,568.58	15,761	9,120	83,528	32.88	2,540
2015	208,716.63	37,748	21,842	230,705	33.63	6,860
2016	7,592.57	1,181	683	8,504	34.38	247
2017	5,439,852.93	702,718	406,606	6,175,616	35.14	175,743
2018	97,107.50	9,913	5,736	111,764	35.92	3,111

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC 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)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2019	419,274.07	31,139	18,018	489,304	36.70	13,333
2020	790,736.15	35,621	20,611	936,180	37.50	24,965
2021	1,007,120.38	15,708	9,089	1,209,527	38.30	31,580
	19,615,761.09	6,043,780	3,497,046	20,238,025		696,979
	83,827,734.56	20,398,484	17,162,521	75,324,133		2,575,494
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.2 3.07

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT 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)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1992	19,611.78	7,686	5,236	15,749	37.49	420
1993	13.74	5	3	11	37.79	
1994	2.13	1	1	2	38.08	
2002	4,550.56	1,316	897	3,973	40.21	99
2006	9,385.49	2,273	1,548	8,494	41.12	207
	33,563.70	11,281	7,685	28,228		726

LITTLE FALLS  
INTERIM SURVIVOR CURVE.. IOWA 65-R1  
PROBABLE RETIREMENT YEAR.. 12-2059  
NET SALVAGE PERCENT.. -5

1980	145.94	79	100	53	28.61	2
1982	10,604.49	5,564	7,049	4,085	29.05	141
1983	63.52	33	42	25	29.26	1
1985	9,920.34	4,980	6,309	4,107	29.68	138
1986	2,050.65	1,013	1,283	870	29.88	29
1990	8,316.42	3,836	4,860	3,872	30.64	126
1991	4,946.90	2,238	2,835	2,359	30.82	77
1992	3,645.77	1,617	2,049	1,779	30.99	57
1993	32,160.58	13,971	17,701	16,068	31.16	516
1994	3,217.00	1,368	1,733	1,645	31.32	53
1995	47,210.28	19,625	24,864	24,707	31.48	785
2000	1,832.30	667	845	1,079	32.21	33
2007	7,621.60	2,112	2,676	5,327	33.06	161
2015	108,745.80	15,942	20,198	93,985	33.83	2,778
2017	308,466.86	32,706	41,437	282,453	34.01	8,305
	548,948.45	105,751	133,983	442,413		13,202

LONG LAKE  
INTERIM SURVIVOR CURVE.. IOWA 65-R1  
PROBABLE RETIREMENT YEAR.. 12-2055  
NET SALVAGE PERCENT.. -6

1915	2,422.18	2,266	2,568			
1916	4,287.67	3,990	4,545			
1917	370.00	342	392			

AVISTA CORPORATION  
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ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
1919	167.00	153	177			
1920	346.00	315	367			
1922	38.00	34	40			
1924	123.00	109	130			
1925	116.00	102	123			
1926	135.00	118	143			
1937	262.00	213	278			
1938	287.00	232	304			
1939	82.00	66	87			
1940	107.00	85	113			
1945	206.30	159	213	6	17.75	
1947	226.95	172	230	10	18.38	1
1948	1,032.86	777	1,041	54	18.69	3
1951	2,247.07	1,655	2,217	165	19.61	8
1955	865.46	619	829	88	20.77	4
1959	454.70	315	422	60	21.87	3
1961	227.10	155	208	33	22.39	1
1964	1,934.04	1,288	1,725	325	23.15	14
1971	44.00	28	38	9	24.78	
1975	422.00	254	340	107	25.63	4
1980	425.11	241	323	128	26.60	5
1981	10,801.05	6,058	8,116	3,333	26.78	124
1982	5,594.45	3,098	4,150	1,780	26.96	66
1983	668.06	365	489	219	27.13	8
1984	649.22	350	469	219	27.30	8
1985	2,983.76	1,586	2,125	1,038	27.47	38
1987	25,778.43	13,302	17,820	9,505	27.79	342
1988	17,550.87	8,917	11,946	6,658	27.94	238
1989	9,057.84	4,527	6,065	3,537	28.09	126
1990	20,847.26	10,243	13,722	8,376	28.24	297
1992	20,625.27	9,772	13,091	8,772	28.52	308
1993	1,583.83	736	986	693	28.65	24
1994	29,314.94	13,347	17,880	13,193	28.78	458
1995	124,864.51	55,644	74,544	57,813	28.91	2,000
1996	15,621.60	6,806	9,118	7,441	29.03	256
1999	29,196.63	11,798	15,805	15,143	29.38	515
2000	1,832.30	720	965	978	29.48	33
2004	32,773.10	11,276	15,106	19,634	29.88	657
2007	7,623.69	2,308	3,092	4,989	30.14	166

AVISTA CORPORATION  
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ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2008	37,135.29	10,686	14,316	25,048	30.22	829
2009	104,268.85	28,384	38,025	72,500	30.30	2,393
2018	274,452.23	25,950	34,764	256,155	30.94	8,279
2019	21,493.91	1,490	1,996	20,787	31.01	670
	811,545.53	241,051	321,442	538,796		17,878

SPOKANE UPPER FALLS  
INTERIM SURVIVOR CURVE.. IOWA 65-R1  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -6

1951	30.54	22	22	11	20.42	1
1953	26.00	19	19	9	21.12	
1985	1,739.84	872	866	978	30.20	32
1992	27,945.19	12,352	12,269	17,353	31.57	550
1996	57,280.62	23,128	22,973	37,745	32.26	1,170
1998	17,157.07	6,577	6,533	11,654	32.57	358
1999	226.45	84	83	157	32.72	5
2000	44.11	16	16	31	32.86	1
	104,449.82	43,070	42,781	67,936		2,117

NINE MILE  
INTERIM SURVIVOR CURVE.. IOWA 65-R1  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -4

1908	1,077.55	1,026	394	726	5.51	132
1926	77.00	66	25	55	11.25	5
1930	26.00	22	8	19	12.68	1
1932	130.00	107	41	94	13.41	7
1940	31.00	24	9	23	16.40	1
1948	433.12	316	121	329	19.35	17
1950	249.52	179	69	191	20.07	10
1951	105.53	75	29	81	20.42	4
1960	29.75	20	8	23	23.46	1
1965	310.00	194	75	248	25.02	10
1966	2,251.00	1,398	537	1,804	25.32	71

AVISTA CORPORATION  
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ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1967	154.91	95	37	125	25.61	5
1971	200.10	118	45	163	26.75	6
1980	145.93	77	30	122	29.07	4
1981	430.03	224	86	361	29.30	12
1984	886.02	443	170	751	29.98	25
1987	120,496.60	57,364	22,050	103,266	30.61	3,374
1990	641.41	289	111	556	31.20	18
1994	3,523.88	1,463	562	3,102	31.93	97
1995	64,680.86	26,261	10,094	57,174	32.09	1,782
2000	1,832.30	650	250	1,656	32.86	50
2001	20,546.95	7,062	2,715	18,654	33.00	565
2006	556.42	157	60	518	33.64	15
2007	7,621.60	2,054	790	7,137	33.76	211
2009	7,075.78	1,707	656	6,703	33.98	197
2013	3,960.13	704	271	3,848	34.39	112
2015	128,019.74	18,151	6,977	126,163	34.59	3,647
2016	550,802.79	67,600	25,985	546,850	34.68	15,768
2019	2,533.31	152	58	2,576	34.94	74
2021	103,321.34	1,300	500	106,954	35.11	3,046
	1,022,150.57	189,298	72,764	990,272		29,267

POST FALLS  
INTERIM SURVIVOR CURVE.. IOWA 65-R1  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -4

1906	336.40	323	312	38	4.92	8
1907	462.00	442	427	54	5.22	10
1911	250.90	235	227	34	6.41	5
1912	76.00	71	69	11	6.71	2
1913	86.00	80	77	12	7.01	2
1918	65.00	59	57	11	8.57	1
1922	15.00	13	13	3	9.88	
1923	83.00	73	70	16	10.22	2
1925	16.00	14	14	3	10.90	
1926	116.00	100	97	24	11.25	2
1927	127.00	109	105	27	11.60	2
1928	36.00	31	30	8	11.96	1



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT 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)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1934	57.00	46	44	15	14.16	1
1936	44.00	35	34	12	14.90	1
1937	15.00	12	12	4	15.28	
1938	206.00	163	157	57	15.65	4
1939	18.00	14	14	5	16.03	
1940	529.00	411	397	153	16.40	9
1943	120.00	91	88	37	17.52	2
1945	64.00	48	46	20	18.26	1
1947	438.00	322	311	145	18.99	8
1948	544.01	397	383	183	19.35	9
1949	185.00	134	129	63	19.71	3
1951	202.63	144	139	72	20.42	4
1952	144.30	102	98	52	20.77	3
1953	50.00	35	34	18	21.12	1
1955	28.92	20	19	11	21.81	1
1957	236.00	159	153	92	22.48	4
1958	83.00	56	54	32	22.81	1
1959	312.00	207	200	125	23.14	5
1963	136.36	87	84	58	24.41	2
1977	1,004.95	553	534	511	28.34	18
1983	195.80	99	96	108	29.76	4
1984	823.71	411	397	460	29.98	15
1985	27,940.75	13,738	13,259	15,799	30.20	523
1986	1,761.62	852	822	1,010	30.41	33
1990	1,046.95	472	456	633	31.20	20
1991	1,684.25	745	719	1,033	31.39	33
1992	1,076.77	467	451	669	31.57	21
1993	29,009.16	12,319	11,890	18,280	31.75	576
1997	21,404.25	8,266	7,978	14,282	32.42	441
2000	1,832.29	650	627	1,278	32.86	39
2001	119,904.09	41,212	39,776	84,924	33.00	2,573
2006	710.29	201	194	545	33.64	16
2007	7,621.60	2,054	1,982	5,944	33.76	176
2016	298,276.47	36,608	35,332	274,875	34.68	7,926
2018	267,511.37	21,842	21,081	257,131	34.86	7,376
2021	22,453.06	283	273	23,078	35.11	657
	809,339.90	144,805	139,759	701,955		20,541

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT 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)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
1952	704,362.15	530,662	795,929			
1953	41,263.00	30,766	46,627			
1954	661.92	488	748			
1955	720.90	526	815			
1956	346.40	250	391			
1959	312.97	219	354			
1961	3,384.20	2,311	3,824			
1966	2,480.00	1,594	2,802			
1968	439.76	275	488	9	28.62	
1971	370.00	223	396	22	29.87	1
1972	50.27	30	53	4	30.28	
1973	1,197.44	701	1,245	108	30.68	4
1980	13,331.33	7,005	12,438	2,627	33.41	79
1982	437.88	222	394	101	34.14	3
1984	48,778.60	23,897	42,430	12,690	34.86	364
1986	90,583.25	42,715	75,842	26,517	35.55	746
1989	4,117.59	1,826	3,242	1,411	36.54	39
1990	5,655.13	2,453	4,355	2,035	36.86	55
1992	620.04	257	456	244	37.49	7
1993	73,819.87	29,815	52,938	30,479	37.79	807
1994	3,817.40	1,503	2,669	1,645	38.08	43
1995	215,894.58	82,764	146,951	97,010	38.37	2,528
1996	3,216.13	1,199	2,129	1,505	38.65	39
1998	103,124.44	36,207	64,287	52,243	39.20	1,333
1999	84,396.10	28,703	50,963	44,404	39.46	1,125
2000	462,934.84	152,237	270,303	252,813	39.71	6,366
2001	1,750.27	556	987	991	39.96	25
2002	4,077.10	1,246	2,212	2,395	40.21	60
2003	2,458.37	722	1,282	1,496	40.44	37
2004	2,195.91	618	1,097	1,384	40.67	34
2006	11,712.49	2,996	5,320	7,916	41.12	193
2009	230,651.31	49,680	88,209	172,427	41.74	4,131
2011	784,410.77	146,182	259,553	626,832	42.13	14,879
2012	57,184.89	9,794	17,390	47,229	42.32	1,116
2013	1,403,060.48	218,413	387,802	1,197,656	42.50	28,180
2014	1,022.46	143	254	901	42.68	21

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT 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)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2018	461,899.59	32,188	57,151	464,795	43.36	10,719
2019	389,407.00	19,797	35,150	404,879	43.52	9,303
2021	103,888.22	1,088	1,932	115,462	43.83	2,634
	5,320,035.05	1,462,271	2,441,410	3,570,229		84,871

NOXON RAPIDS  
INTERIM SURVIVOR CURVE.. IOWA 65-R1  
PROBABLE RETIREMENT YEAR.. 12-2079  
NET SALVAGE PERCENT.. -21

1959	684,111.48	508,825	670,969	156,806	25.03	6,265
1960	23,859.23	17,529	23,115	5,755	25.51	226
1963	1,573.60	1,113	1,468	436	26.95	16
1964	277.31	194	256	80	27.44	3
1969	176.00	115	152	61	29.85	2
1972	54.47	34	45	21	31.28	1
1975	484.83	288	380	207	32.69	6
1977	112,144.07	64,434	84,967	50,728	33.62	1,509
1981	6,970.87	3,729	4,917	3,517	35.43	99
1983	2,383.21	1,227	1,618	1,266	36.31	35
1984	239.42	121	160	130	36.74	4
1985	4,723.91	2,336	3,080	2,636	37.16	71
1986	48,064.34	23,269	30,684	27,474	37.59	731
1990	12,547.96	5,544	7,311	7,872	39.22	201
1992	81,392.85	34,216	45,119	53,366	39.99	1,334
1993	133,090.01	54,481	71,842	89,197	40.37	2,209
1994	25,266.06	10,063	13,270	17,302	40.74	425
1995	4,524.32	1,751	2,309	3,165	41.11	77
1997	25,832.10	9,405	12,402	18,855	41.82	451
2000	1,862.17	612	807	1,446	42.83	34
2001	531,784.56	168,239	221,851	421,609	43.16	9,769
2004	11,481.39	3,202	4,222	9,670	44.08	219
2005	3,176.00	844	1,113	2,730	44.38	62
2006	107,789.26	27,241	35,922	94,503	44.66	2,116
2007	19,054.48	4,553	6,004	17,052	44.95	379
2008	31,060.39	7,000	9,231	28,352	45.22	627
2009	777,881.84	164,302	216,659	724,578	45.49	15,928
2013	229,014.12	34,619	45,651	231,456	46.51	4,976

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT 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)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2017	242,578.95	20,596	27,159	266,361	47.44	5,615
2018	222,150.85	14,865	19,602	249,201	47.66	5,229
2021	7,762.28	77	102	9,291	48.30	192
	3,353,312.33	1,184,824	1,562,384	2,495,124		58,811
	12,003,345.35	3,382,351	4,722,209	8,834,953		227,413
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.8 1.89

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.10 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE  
CONSERVATION

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)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
1999	45,440.41	19,935	39,136	12,211	33.36	366
2003	608.03	224	440	247	36.38	7
2006	51,779.77	16,312	32,024	26,487	38.52	688
2008	12,692.29	3,536	6,942	7,400	39.85	186
2019	1,828.48	106	208	1,858	45.61	41
2021	5,086.83	61	120	5,628	46.36	121
	117,435.81	40,174	78,870	53,833		1,409
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2000	342,820.43	153,306	278,821	135,992	34.61	3,929
2004	5,736.28	2,120	3,856	3,085	37.99	81
2010	7,423.31	1,853	3,370	5,612	42.87	131
	355,980.02	157,279	286,047	144,689		4,141
	473,415.83	197,453	364,916	198,522		5,550
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.8 1.17

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.15 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE  
CONSERVATION

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)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2020	14,592.13	670	472	14,996	32.91	456
	14,592.13	670	472	14,996		456
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2020	16,925.06	678	330	17,272	37.21	464
	16,925.06	678	330	17,272		464
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2015	48,758.79	6,979	5,554	49,543	43.85	1,130
2019	145,819.46	8,465	6,737	158,039	45.61	3,465
2020	10,277.65	362	288	11,326	46.00	246
2021	41,851.76	505	402	46,891	46.36	1,011
	246,707.66	16,311	12,982	265,798		5,852
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2013	127,950.99	24,002	8,999	145,822	45.13	3,231
2014	58,568.94	9,759	3,659	67,209	45.84	1,466
2015	7,833.08	1,140	427	9,051	46.53	195
2017	58,308.49	5,954	2,232	68,321	47.85	1,428
2018	194,397.88	15,588	5,844	229,377	48.47	4,732

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.15 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE  
CONSERVATION

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)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2019	77,172.28	4,458	1,671	91,707	49.07	1,869
2020	23,106.95	809	303	27,656	49.64	557
2021	31,291.24	374	140	37,722	50.18	752
	578,629.85	62,084	23,277	676,865		14,230
	856,854.70	79,743	37,061	974,931		21,002
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.4 2.45

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.20 MISCELLANEOUS POWER PLANT EQUIPMENT - RECREATION

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)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -6						
2021	25,697.14	406	223	27,016	33.01	818
	25,697.14	406	223	27,016		818
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2014	18,741.21	3,304	956	18,535	36.06	514
	18,741.21	3,304	956	18,535		514
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
2003	19,260.49	7,104	17,870	3,895	36.38	107
2006	1,848.11	582	1,464	624	38.52	16
2017	7,908.06	803	2,020	6,916	44.78	154
2018	15,023.78	1,200	3,019	13,958	45.21	309
2021	5,267.89	64	161	5,792	46.36	125
	49,308.33	9,753	24,533	31,185		711
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2006	17,558.56	5,794	4,446	16,800	39.66	424
2014	7,022.73	1,170	898	7,600	45.84	166
2015	10,432.94	1,518	1,165	11,459	46.53	246



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 335.20 MISCELLANEOUS POWER PLANT EQUIPMENT - RECREATION

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)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
2017	2,249.74	230	176	2,546	47.85	53
2018	2,698.52	216	166	3,099	48.47	64
2019	5,425.83	313	240	6,325	49.07	129
	45,388.32	9,241	7,091	47,829		1,082
	139,135.00	22,704	32,802	124,565		3,125
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.9 2.25

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

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)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -7						
1992	45,566.19	23,318	13,365	35,391	30.85	1,147
1993	3,428.93	1,705	977	2,692	31.58	85
1994	1,453.32	702	402	1,153	32.30	36
	50,448.44	25,725	14,745	39,235		1,268
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -6						
2012	17,835.78	3,899	2,874	16,032	36.53	439
2013	490,406.56	97,510	71,877	447,954	36.77	12,183
	508,242.34	101,409	74,751	463,986		12,622
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
1994	547,608.47	270,980	191,840	377,672	29.36	12,863
1995	46,886.34	22,576	15,983	32,779	29.88	1,097
1996	375.25	176	125	266	30.38	9
	594,870.06	293,732	207,948	410,717		13,969
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -4						
2017	577,943.72	64,308	53,322	547,739	37.56	14,583
	577,943.72	64,308	53,322	547,739		14,583

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

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)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -13						
1952	809,617.25	756,751	871,547	43,321	10.37	4,178
1958	10,987.00	9,876	11,374	1,041	12.27	85
1988	77,742.23	46,523	53,580	34,268	27.99	1,224
1989	2,336.56	1,365	1,572	1,068	28.70	37
1990	1,192.81	680	783	565	29.41	19
1992	347.06	188	217	176	30.85	6
1993	47,214.96	24,801	28,563	24,790	31.58	785
1999	112,055.41	48,234	55,551	71,072	35.90	1,980
2000	37,070.73	15,346	17,674	24,216	36.60	662
2014	160,141.39	25,872	29,797	151,163	44.96	3,362
2016	412,307.18	49,819	57,376	408,531	45.85	8,910
	1,671,012.58	979,455	1,128,034	760,210		21,248
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -21						
1959	76,150.50	72,762	68,411	23,731	12.62	1,880
1960	5,440.00	5,159	4,850	1,732	12.97	134
1966	4,731.99	4,260	4,005	1,720	15.36	112
1998	76,277.46	35,834	33,691	58,605	36.24	1,617
2000	42,548.24	18,452	17,349	34,135	37.86	902
2001	9,679.50	4,021	3,781	7,932	38.66	205
2004	8,169.55	2,937	2,761	7,124	41.04	174
2012	21,192.75	4,319	4,061	21,583	46.86	461
2018	15,559.64	1,221	1,148	17,679	50.46	350
	259,749.63	148,965	140,057	174,240		5,835
	3,662,266.77	1,613,594	1,618,856	2,396,127		69,525
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.5 1.90

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 341.00 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)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2018	9,028.80	1,559	3,289	5,830	16.97	344
	9,028.80	1,559	3,289	5,830		344
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
1978	227,647.72	190,458	243,583			
1979	11,442.23	9,493	12,243			
1980	1,764.73	1,452	1,888			
1982	3,159.88	2,557	3,381			
1983	4,533.52	3,636	4,851			
1993	8,131.11	5,895	8,700			
1994	53.94	39	58			
2008	108,546.42	57,119	116,145			
2011	327,816.46	150,551	332,811	17,952	13.95	1,287
2012	57,929.34	25,084	55,451	6,533	13.96	468
	751,025.35	446,284	779,112	24,485		1,755
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
2002	691,794.86	341,342	379,855	318,858	20.29	15,715
2003	17,957.84	8,608	9,579	8,558	20.37	420
2009	58,646.66	22,248	24,758	34,475	20.73	1,663
2010	380,681.98	136,790	152,224	232,265	20.77	11,183
2011	11,933.67	4,038	4,494	7,559	20.80	363
2012	29,009.53	9,170	10,205	19,095	20.83	917
2016	61,872.17	13,014	14,482	48,009	20.91	2,296
2018	7,821.67	1,131	1,259	6,641	20.94	317
2019	14,173.57	1,526	1,698	12,617	20.95	602
	1,273,891.95	537,867	598,553	688,078		33,476

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 341.00 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)
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
2004	6,598.74	3,950	3,777	3,085	12.87	240
2005	3,130,198.50	1,825,209	1,745,497	1,509,910	12.89	117,138
2009	68,964.19	35,212	33,674	38,049	12.94	2,940
2010	7,245.69	3,543	3,388	4,147	12.95	320
2013	296,925.01	122,255	116,916	191,886	12.97	14,795
2017	7,706.06	2,062	1,972	6,042	12.99	465
2018	12,146.32	2,681	2,564	10,068	12.99	775
2019	30,944.36	5,194	4,967	27,215	12.99	2,095
2021	23,773.06	916	876	23,848	12.99	1,836
	3,584,501.93	2,001,022	1,913,632	1,814,250		140,604

COYOTE SPRINGS 2  
INTERIM SURVIVOR CURVE.. IOWA 55-R4  
PROBABLE RETIREMENT YEAR.. 12-2043  
NET SALVAGE PERCENT.. -3

2003	7,114,562.21	3,398,946	3,690,657	3,637,342	21.27	171,008
2004	111,019.89	51,350	55,757	58,593	21.36	2,743
2005	4,026,021.44	1,799,090	1,953,495	2,193,307	21.44	102,300
2006	4,508.19	1,940	2,106	2,537	21.51	118
2007	39,307.83	16,249	17,644	22,844	21.57	1,059
2008	1,448.35	572	621	871	21.63	40
2010	24,315.19	8,660	9,403	15,641	21.72	720
2011	9,078.57	3,040	3,301	6,050	21.76	278
2013	2,083.36	601	653	1,493	21.83	68
2014	1,299.79	342	371	967	21.85	44
2015	24,454.28	5,762	6,257	18,931	21.88	865
2016	362.12	75	81	292	21.89	13
2017	115,096.45	20,200	21,934	96,616	21.91	4,410
2018	46,085.10	6,517	7,076	40,391	21.93	1,842

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 341.00 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)
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2019	331.54	35	38	303	21.94	14
2020	237,740.25	15,664	17,008	227,864	21.95	10,381
2021	210.65	5	5	212	21.96	10
	11,757,925.21	5,329,048	5,786,408	6,324,255		295,913
	17,376,373.24	8,315,780	9,080,994	8,856,898		472,092
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.8 2.72

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2002	89,232.19	48,485	70,508	19,617	16.30	1,203
	89,232.19	48,485	70,508	19,617		1,203
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
1979	5,604.48	4,587	5,997			
1985	1,477.56	1,154	1,581			
2001	20,225.21	12,903	21,641			
2002	1,636.75	1,023	1,751			
2019	7,952.84	1,291	5,542	2,967	13.92	213
	36,896.84	20,958	36,512	2,967		213
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
2002	10,329.70	5,095	2,416	8,017	19.80	405
2003	14.46	7	3	11	19.89	1
2016	52,314.47	11,013	5,223	47,615	20.66	2,305
2017	99,484.81	17,819	8,451	92,029	20.69	4,448
	162,143.44	33,934	16,093	147,672		7,159
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
2005	1,682,329.00	980,348	996,925	752,697	12.72	59,174
2010	13,479.40	6,583	6,694	7,324	12.83	571
	1,695,808.40	986,931	1,003,620	760,021		59,745

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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)
LANCASTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -3						
2010	91,977.92	35,947	45,642	49,095	18.53	2,649
	91,977.92	35,947	45,642	49,095		2,649
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2003	12,266,683.72	5,860,219	6,773,245	5,861,439	20.75	282,479
2004	29,481.61	13,651	15,778	14,588	20.84	700
2005	6,547,090.97	2,929,917	3,386,400	3,357,104	20.93	160,397
2006	15,396.82	6,637	7,671	8,188	21.02	390
2011	11,213.07	3,767	4,354	7,196	21.36	337
2012	5,441.91	1,704	1,969	3,636	21.42	170
2013	5,068.37	1,467	1,696	3,525	21.47	164
2014	78,833.11	20,798	24,038	57,160	21.52	2,656
2015	16,336.06	3,865	4,467	12,359	21.56	573
2016	880.94	182	210	697	21.61	32
2017	3,832.23	673	778	3,169	21.65	146
2018	8,835.79	1,256	1,452	7,649	21.68	353
2019	806.55	85	98	733	21.71	34
2020	9,875.49	652	754	9,418	21.74	433
2021	512.46	12	14	514	21.77	24
	19,000,289.10	8,844,885	10,222,924	9,347,373		448,888
	21,076,347.89	9,971,140	11,395,299	10,326,745		519,857
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.9 2.47



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

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)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S2						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2002	8,670,084.38	4,742,062	6,454,410	2,302,376	16.34	140,904
	8,670,084.38	4,742,062	6,454,410	2,302,376		140,904
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 60-S2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
1978	5,930,603.94	4,864,903	6,345,746			
1979	1,910.23	1,558	2,044			
1980	142,521.74	115,557	152,498			
1981	2,730.30	2,200	2,921			
1982	128,743.22	103,068	137,755			
1983	173.98	138	186			
1988	31,407.95	24,008	33,607			
1991	16,837.69	12,500	18,016			
2001	302,216.79	193,832	288,006	35,366	13.56	2,608
2002	2,501,128.38	1,570,934	2,334,177	342,030	13.60	25,149
	9,058,274.22	6,888,698	9,314,957	377,397		27,757
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 60-S2						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
2003	8,726.50	4,220	4,888	3,926	19.94	197
2004	28,341.82	13,287	15,389	13,236	20.04	660
2005	20,147.96	9,130	10,574	9,775	20.14	485
	57,216.28	26,637	30,851	26,937		1,342

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

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)
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 60-S2						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
1997	19,116.48	13,100	17,068	2,813	12.46	226
1998	1,436.86	970	1,264	230	12.50	18
1999	25,265.89	16,787	21,872	4,404	12.55	351
2000	45,230.18	29,544	38,494	8,546	12.59	679
2002	3,554,069.90	2,233,227	2,909,736	786,497	12.67	62,076
2003	13,208.72	8,119	10,578	3,159	12.71	249
	3,658,328.03	2,301,747	2,999,013	805,648		63,599
	21,443,902.91	13,959,144	18,799,230	3,512,358		233,602
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.0 1.09

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

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)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2018	225,595.60	37,580	57,801	170,050	16.05	10,595
2019	8,665.33	1,083	1,666	7,086	16.08	441
	234,260.93	38,663	59,467	177,136		11,036
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
1978	2,438,374.48	1,910,824	2,576,298	32,763	11.73	2,793
1979	18,464.60	14,382	19,391	366	11.81	31
1980	42,300.28	32,748	44,153	1,108	11.88	93
1981	22,277.70	17,138	23,107	731	11.95	61
1982	1,328.54	1,015	1,368	53	12.03	4
2007	15,889.20	8,356	11,266	5,735	13.15	436
2019	6,594.28	1,034	1,394	5,662	13.39	423
2021	311,438.34	11,277	15,204	318,035	13.42	23,699
	2,856,667.42	1,996,774	2,692,182	364,453		27,540
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
2002	29,065,094.71	13,541,512	17,786,955	11,568,791	18.65	620,311
2003	7,607.58	3,448	4,529	3,155	18.72	169
2004	342,193.26	150,481	197,659	147,956	18.79	7,874
2005	22,312.80	9,494	12,470	10,065	18.86	534
2010	517,511.28	177,238	232,804	289,882	19.14	15,145
2014	29,593.57	7,536	9,899	19,991	19.34	1,034
2016	482,211.43	97,007	127,420	359,614	19.42	18,518
2017	241,553.96	41,321	54,276	189,694	19.47	9,743
2018	87,855.84	12,166	15,980	72,754	19.51	3,729

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

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)
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
2019	170,333.77	17,544	23,044	148,993	19.55	7,621
2020	156,960.23	10,149	13,331	145,199	19.59	7,412
2021	247,230.63	5,596	7,350	242,353	19.63	12,346
	31,370,459.06	14,073,492	18,485,718	13,198,446		704,436

RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
2000	585,435.40	366,834	382,341	226,512	12.10	18,720
2001	1,061.47	653	681	423	12.13	35
2005	47,935,155.94	26,974,723	28,114,985	21,737,578	12.23	1,777,398
2006	6,237.45	3,414	3,558	2,929	12.25	239
2007	54,222.91	28,781	29,998	26,394	12.27	2,151
2008	223,370.38	114,573	119,416	112,889	12.29	9,185
2013	115,105.84	45,905	47,845	71,865	12.38	5,805
2016	651,532.12	195,479	203,742	473,851	12.43	38,122
2017	12,982.34	3,369	3,511	9,990	12.45	802
2018	129,825.79	27,795	28,970	106,049	12.46	8,511
2020	784,951.45	82,280	85,758	730,591	12.49	58,494
2021	702,591.34	25,918	27,014	703,681	12.51	56,249
	51,202,472.43	27,869,724	29,047,819	24,202,753		1,975,711

LANCASTER						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -3						
2010	208,505.82	77,746	98,908	115,853	17.50	6,620
	208,505.82	77,746	98,908	115,853		6,620

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

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)
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2003	67,129,398.34	30,237,739	31,107,428	38,035,852	19.48	1,952,559
2004	177,400.49	77,533	79,763	102,960	19.55	5,266
2005	36,062,623.24	15,235,189	15,673,379	21,471,123	19.63	1,093,791
2006	220,957.85	90,015	92,604	134,983	19.70	6,852
2007	6,019.39	2,357	2,425	3,775	19.76	191
2008	796,520.96	298,476	307,061	513,356	19.83	25,888
2009	805,927.38	287,698	295,973	534,133	19.89	26,854
2010	64,534.72	21,836	22,464	44,007	19.95	2,206
2011	13,298.40	4,238	4,360	9,337	20.00	467
2012	4,070,486.81	1,210,194	1,245,001	2,947,600	20.06	146,939
2013	465,962.36	128,077	131,761	348,181	20.11	17,314
2014	197,991.82	49,663	51,091	152,840	20.16	7,581
2015	469,395.56	105,630	108,668	374,809	20.21	18,546
2016	23,492,380.45	4,634,722	4,768,025	19,429,127	20.26	958,989
2017	652,531.38	109,197	112,338	559,770	20.31	27,561
2018	717,693.68	97,452	100,255	638,970	20.35	31,399
2019	1,795,250.52	180,732	185,930	1,663,178	20.40	81,528
2020	687,321.73	43,248	44,492	663,449	20.44	32,458
2021	16,090,159.28	356,317	366,565	16,206,299	20.48	791,323
	153,915,854.36	53,170,313	54,699,583	103,833,747		5,227,712
	239,788,220.02	97,226,712	105,083,676	141,892,388		7,953,055
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.8 3.32

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 344.01 GENERATORS - SOLAR

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)
CENTRAL OPERATIONS FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 25-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -3						
2009	63,328.00	40,872	38,468	26,760	7.24	3,696
2012	86,341.82	49,174	46,282	42,651	7.60	5,612
2015	299,502.41	139,692	131,475	177,012	7.83	22,607
	449,172.23	229,738	216,225	246,423		31,915
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 25-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
2016	22,481.62	5,441	1,845	20,861	17.39	1,200
	22,481.62	5,441	1,845	20,861		1,200
	471,653.85	235,179	218,070	267,284		33,115
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.1 7.02

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC 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)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 30-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2012	6,036.30	2,275	1,446	4,651	14.23	327
2016	7,345.81	1,899	1,207	6,213	14.97	415
2021	525,140.53	15,896	10,101	520,291	15.86	32,805
	538,522.64	20,070	12,753	531,155		33,547
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 30-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
2007	91,646.91	50,616	98,062			
2009	22,566.50	11,584	24,146			
2010	1,052,736.92	517,064	1,123,628	2,801	11.95	234
2012	67,910.52	30,009	65,212	7,452	12.21	610
2015	5,254.60	1,830	3,977	1,646	12.60	131
2019	2,945.08	493	1,071	2,080	13.10	159
	1,243,060.53	611,596	1,316,097	13,978		1,134
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 30-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
2003	2,043.27	1,038	1,056	1,007	14.01	72
2007	30,585.71	13,544	13,782	17,109	15.14	1,130
2009	79,044.80	31,995	32,558	47,277	15.70	3,011
2010	32,221.62	12,371	12,589	19,955	15.98	1,249
2012	102,172.20	34,619	35,228	67,966	16.52	4,114
2013	380,689.44	119,486	121,589	262,907	16.79	15,659
2014	3,086.02	886	902	2,215	17.06	130
2019	15,488.88	1,813	1,845	13,799	18.39	750
2020	5,786.10	424	431	5,412	18.66	290
2021	273,685.32	6,977	7,100	269,322	18.92	14,235
	924,803.36	223,153	227,080	706,971		40,640

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC 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)
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 30-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
2005	662,579.83	387,823	309,217	379,866	10.65	35,668
2008	1,050,367.00	562,074	448,150	644,231	11.02	58,460
2010	40,149.20	19,866	15,839	25,916	11.25	2,304
2013	674,160.73	282,113	224,933	476,194	11.60	41,051
2015	159,097.79	56,292	44,882	120,579	11.83	10,193
2016	87,452.35	27,630	22,030	68,921	11.94	5,772
2017	442,119.63	121,209	96,642	363,163	12.04	30,163
2018	15,473.55	3,502	2,792	13,300	12.15	1,095
2019	323,167.14	55,788	44,481	291,613	12.26	23,786
2021	1,353,502.43	53,223	42,436	1,365,207	12.47	109,479
	4,808,069.65	1,569,520	1,251,402	3,748,990		317,971
LANCASTER						
INTERIM SURVIVOR CURVE.. IOWA 30-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -3						
2014	49,439.02	15,277	15,300	35,622	15.89	2,242
2021	258,641.36	7,430	7,441	258,959	17.43	14,857
	308,080.38	22,707	22,741	294,581		17,099
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 30-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2003	7,173,050.29	3,666,858	5,538,476	1,849,766	14.32	129,174
2004	19,282.23	9,550	14,424	5,436	14.63	372
2005	4,032,864.82	1,930,336	2,915,608	1,238,243	14.94	82,881
2006	80,632.85	37,226	56,227	26,825	15.24	1,760
2008	99,548.64	42,292	63,878	38,657	15.84	2,440
2009	98,927.65	40,045	60,485	41,411	16.14	2,566
2010	1,668.26	641	968	750	16.43	46
2011	417,459.60	150,946	227,991	201,992	16.73	12,074
2012	156,239.26	52,795	79,742	81,184	17.02	4,770
2013	4,702,774.93	1,469,142	2,219,014	2,624,845	17.32	151,550
2014	132,016.93	37,678	56,909	79,068	17.61	4,490



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC 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)
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 30-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2015	137.16	35	53	88	17.90	5
2016	13,162.39	2,964	4,477	9,080	18.19	499
2017	17,986.40	3,444	5,202	13,324	18.48	721
2018	938.80	145	219	748	18.77	40
2019	157,553.96	18,224	27,526	134,755	19.05	7,074
2020	1,049.30	76	115	966	19.34	50
2021	781,078.54	19,992	30,196	774,315	19.62	39,466
	17,886,372.01	7,482,389	11,301,510	7,121,453		439,978
	25,708,908.57	9,929,435	14,131,584	12,417,128		850,369
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.6 3.31

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

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)
CENTRAL OPERATIONS FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 25-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -3						
2012	33,209.41	18,914	11,701	22,505	7.60	2,961
	33,209.41	18,914	11,701	22,505		2,961
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 8.92

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT 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)
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
1978	97,004.94	85,714	103,795			
1979	23,774.76	20,794	25,439			
1980	5,916.90	5,121	6,331			
1982	31,356.79	26,564	33,552			
1993	14,533.18	10,710	15,551			
2005	6,732.14	3,903	7,203			
2007	75,264.12	40,925	80,533			
2011	1,896.00	867	2,006	22	12.99	2
2012	142,518.61	61,402	142,084	10,411	13.07	797
	398,997.44	256,000	416,493	10,434		799
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
2005	3,112.59	1,442	1,436	1,708	16.80	102
2013	13,584.50	4,020	4,003	9,717	18.65	521
2020	47,955.33	3,243	3,229	45,206	19.65	2,301
	64,652.42	8,705	8,668	56,631		2,924
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
2015	249,472.21	85,969	75,249	184,202	12.39	14,867
	249,472.21	85,969	75,249	184,202		14,867
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2003	262,803.38	131,235	77,409	193,278	16.63	11,622
2004	1,527.68	736	434	1,139	16.97	67

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT 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)
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2005	310,522.26	144,068	84,979	234,859	17.30	13,576
2006	30,924.38	13,775	8,125	23,727	17.61	1,347
2007	10,692.58	4,560	2,690	8,324	17.90	465
2008	23,236.73	9,449	5,574	18,360	18.18	1,010
2009	45,317.08	17,500	10,322	36,354	18.44	1,971
2010	188,003.89	68,542	40,430	153,214	18.69	8,198
2011	44,932.27	15,372	9,067	37,213	18.92	1,967
2013	2,546.01	747	441	2,182	19.35	113
2014	1,588.47	424	250	1,386	19.54	71
2015	648.41	155	91	576	19.72	29
2016	442.52	93	55	401	19.89	20
2017	1,925.06	341	201	1,782	20.05	89
2018	4,438.51	635	375	4,197	20.20	208
2019	405.16	43	25	392	20.34	19
2020	4,960.79	329	194	4,916	20.47	240
2021	257.44	6	4	262	20.59	13
	935,172.62	408,010	240,666	722,562		41,025
	1,648,294.69	758,684	741,077	973,829		59,615
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.3 3.62

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 350.30 REMOVING PROPERTY OF OTHERS

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 80-R4						
NET SALVAGE PERCENT.. 0						
1906	2.15	2	2			
1907	14.85	15	15			
1910	2,774.02	2,698	2,774			
1911	2,558.29	2,480	2,558			
1914	130.23	125	130			
1915	16.03	15	16			
1918	92.21	87	92			
1919	5,640.19	5,330	5,640			
1920	1,045.97	985	1,046			
1923	6,098.20	5,683	6,098			
1924	949.84	882	950			
1925	14,022.91	12,973	14,023			
1926	5,304.58	4,889	5,305			
1927	2,690.90	2,471	2,691			
1928	2,116.82	1,936	2,117			
1929	4,951.17	4,510	4,951			
1930	5,815.68	5,276	5,816			
1931	337.68	305	338			
1932	63.40	57	63			
1933	50.64	45	50	1	8.38	
1934	76.47	68	76			
1935	681.45	604	674	7	9.06	1
1936	6,444.57	5,685	6,341	104	9.43	11
1937	5,028.83	4,413	4,923	106	9.80	11
1938	380.89	332	370	11	10.20	1
1939	45.29	39	44	1	10.60	
1940	1,909.37	1,646	1,836	73	11.03	7
1941	456.48	391	436	20	11.48	2
1943	462.27	390	435	27	12.43	2
1947	3,937.71	3,220	3,592	346	14.58	24
1948	771.63	625	697	75	15.16	5
1949	264.32	212	236	28	15.77	2
1952	18,784.64	14,635	16,325	2,460	17.67	139
1953	2,299.62	1,773	1,978	322	18.33	18
1954	43,549.20	33,201	37,035	6,514	19.01	343
1955	35,733.83	26,943	30,054	5,680	19.68	289
1957	11,374.93	8,379	9,347	2,028	21.07	96
1958	32,406.08	23,584	26,307	6,099	21.78	280
1959	13,016.34	9,357	10,437	2,579	22.49	115
1962	51,003.97	35,263	39,335	11,669	24.69	473
1964	206.00	139	155	51	26.20	2

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 350.30 REMOVING PROPERTY OF OTHERS

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 80-R4						
NET SALVAGE PERCENT.. 0						
1965	7,360.15	4,879	5,442	1,918	26.97	71
1966	16,737.08	10,931	12,193	4,544	27.75	164
1967	735.05	473	528	207	28.54	7
1968	11,134.89	7,051	7,865	3,270	29.34	111
1969	7,993.56	4,981	5,556	2,438	30.15	81
1970	4,576.23	2,805	3,129	1,447	30.97	47
1971	16,862.51	10,162	11,335	5,528	31.79	174
1972	17,061.87	10,103	11,270	5,792	32.63	178
1973	1,984.29	1,154	1,287	697	33.47	21
1974	33,925.51	19,371	21,608	12,318	34.32	359
1975	36,626.03	20,520	22,889	13,737	35.18	390
1976	21,602.55	11,868	13,238	8,365	36.05	232
1977	35,888.73	19,322	21,553	14,336	36.93	388
1978	17,888.33	9,434	10,523	7,365	37.81	195
1979	13,472.13	6,955	7,758	5,714	38.70	148
1980	20,880.21	10,545	11,763	9,117	39.60	230
1981	10,236.36	5,053	5,636	4,600	40.51	114
1982	21,905.35	10,564	11,784	10,121	41.42	244
1983	21,335.75	10,044	11,204	10,132	42.34	239
1984	60,288.79	27,688	30,885	29,404	43.26	680
1985	17,613.14	7,884	8,794	8,819	44.19	200
1987	51,235.99	21,737	24,247	26,989	46.06	586
1988	281,177.01	115,952	129,342	151,835	47.01	3,230
1989	4,362.46	1,747	1,949	2,413	47.96	50
1990	54,586.30	21,213	23,663	30,923	48.91	632
1991	9,961.16	3,752	4,185	5,776	49.87	116
1992	10,164.56	3,706	4,134	6,031	50.83	119
1993	4,314.27	1,521	1,697	2,617	51.79	51
1994	128,882.33	43,884	48,952	79,930	52.76	1,515
1995	121,628.95	39,941	44,553	77,076	53.73	1,435
1997	56,093.20	17,052	19,021	37,072	55.68	666
1998	9,230.56	2,693	3,004	6,227	56.66	110
1999	44,462.04	12,427	13,862	30,600	57.64	531
2000	5,837.75	1,560	1,740	4,098	58.62	70
2001	679.40	173	193	486	59.61	8

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 350.30 REMOVING PROPERTY OF OTHERS

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 80-R4						
NET SALVAGE PERCENT.. 0						
2002	1,240.52	301	336	905	60.59	15
2003	22,529.43	5,187	5,786	16,743	61.58	272
2007	1,561.82	282	314	1,248	65.54	19
	1,487,565.91	726,578	808,526	679,040		15,519
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.8 1.04

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 350.40 LAND RIGHTS

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 80-R4						
NET SALVAGE PERCENT.. 0						
1906	11.99	12	12			
1907	85.15	83	85			
1910	15,906.75	15,469	15,907			
1911	14,669.70	14,222	14,670			
1914	746.77	717	747			
1915	91.96	88	92			
1918	528.79	501	529			
1919	32,341.81	30,563	32,342			
1920	5,997.78	5,648	5,998			
1923	34,942.54	32,562	34,943			
1924	5,606.13	5,205	5,603	3	5.72	1
1925	80,409.76	74,389	80,079	331	5.99	55
1926	30,417.41	28,033	30,177	240	6.27	38
1927	15,430.09	14,167	15,251	179	6.55	27
1928	12,138.19	11,100	11,949	189	6.84	28
1929	28,390.83	25,861	27,839	552	7.13	77
1930	33,348.08	30,251	32,565	783	7.43	105
1931	1,936.32	1,749	1,883	53	7.74	7
1932	363.59	327	352	12	8.05	1
1933	290.37	260	280	10	8.38	1
1934	438.52	391	421	18	8.71	2
1935	3,907.55	3,465	3,730	178	9.06	20
1936	36,954.28	32,598	35,091	1,863	9.43	198
1937	28,836.17	25,304	27,240	1,596	9.80	163
1938	2,184.10	1,906	2,052	132	10.20	13
1939	259.71	225	242	18	10.60	2
1940	10,948.64	9,439	10,161	788	11.03	71
1941	2,617.53	2,242	2,413	205	11.48	18
1943	2,650.74	2,239	2,410	241	12.43	19
1947	22,579.50	18,464	19,876	2,704	14.58	185
1948	12,704.46	10,297	11,085	1,619	15.16	107
1949	1,515.67	1,217	1,310	206	15.77	13
1950	53,927.00	42,878	46,158	7,769	16.39	474
1951	1,459.00	1,149	1,237	222	17.02	13
1952	107,107.36	83,449	89,832	17,275	17.67	978
1953	13,186.38	10,165	10,943	2,243	18.33	122
1954	22,937.81	17,487	18,825	4,113	19.01	216
1955	4,033.00	3,041	3,274	759	19.68	39
1956	3,381.00	2,520	2,713	668	20.37	33
1957	417,639.07	307,641	331,173	86,466	21.07	4,104
1958	23,069.92	16,789	18,073	4,997	21.78	229



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 350.40 LAND RIGHTS

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 80-R4						
NET SALVAGE PERCENT.. 0						
1959	262,967.62	189,042	203,502	59,466	22.49	2,644
1960	109,455.00	77,700	83,643	25,812	23.21	1,112
1961	3,773.00	2,643	2,845	928	23.95	39
1962	44,858.03	31,014	33,386	11,472	24.69	465
1963	97,660.00	66,604	71,699	25,961	25.44	1,020
1964	2,814.00	1,892	2,037	777	26.20	30
1965	165,640.53	109,800	118,199	47,442	26.97	1,759
1966	104,825.28	68,463	73,700	31,125	27.75	1,122
1967	4,214.94	2,711	2,918	1,297	28.54	45
1968	62,918.56	39,843	42,891	20,028	29.34	683
1969	45,836.44	28,562	30,747	15,089	30.15	500
1970	26,240.84	16,082	17,312	8,929	30.97	288
1971	96,692.50	58,269	62,726	33,966	31.79	1,068
1972	97,835.69	57,930	62,361	35,475	32.63	1,087
1973	47,839.66	27,825	29,953	17,887	33.47	534
1974	194,534.69	111,079	119,575	74,960	34.32	2,184
1975	210,019.88	117,664	126,664	83,356	35.18	2,369
1976	123,872.74	68,053	73,258	50,615	36.05	1,404
1977	205,792.10	110,794	119,269	86,523	36.93	2,343
1978	102,574.70	54,096	58,234	44,341	37.81	1,173
1979	77,251.47	39,881	42,932	34,319	38.70	887
1980	119,730.64	60,464	65,089	54,642	39.60	1,380
1981	58,697.05	28,974	31,190	27,507	40.51	679
1982	224,186.32	108,114	116,384	107,802	41.42	2,603
1983	346,052.05	162,904	175,365	170,687	42.34	4,031
1984	712,165.49	327,062	352,079	360,086	43.26	8,324
1985	378,399.44	169,379	182,335	196,064	44.19	4,437
1986	38,908.11	16,964	18,262	20,646	45.12	458
1987	505,756.93	214,567	230,979	274,778	46.06	5,966
1988	139,326.63	57,456	61,851	77,476	47.01	1,648
1989	25,015.11	10,019	10,785	14,230	47.96	297
1990	313,007.19	121,641	130,945	182,062	48.91	3,722
1991	57,118.97	21,512	23,157	33,962	49.87	681
1992	54,540.71	19,887	21,408	33,133	50.83	652
1993	24,738.80	8,723	9,390	15,349	51.79	296
1994	452,871.12	154,203	165,998	286,873	52.76	5,437
1995	697,902.22	229,177	246,707	451,195	53.73	8,397
1997	321,647.97	97,781	105,260	216,388	55.68	3,886
1998	52,929.61	15,442	16,623	36,307	56.66	641
1999	254,952.93	71,259	76,710	178,243	57.64	3,092
2000	51,029.04	13,638	14,681	36,348	58.62	620

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 350.40 LAND RIGHTS

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 80-R4						
NET SALVAGE PERCENT.. 0						
2001	3,895.85	993	1,069	2,827	59.61	47
2002	7,113.37	1,726	1,858	5,255	60.59	87
2003	388,721.17	89,503	96,349	292,372	61.58	4,748
2004	41,067.49	8,948	9,632	31,435	62.57	502
2005	3,809.37	783	843	2,966	63.56	47
2006	1,439,264.77	277,951	299,212	1,140,053	64.55	17,662
2007	570,206.67	103,065	110,949	459,258	65.54	7,007
2008	1,575,350.78	265,053	285,327	1,290,024	66.54	19,387
2009	201,155.58	31,356	33,754	167,402	67.53	2,479
2010	2,967,244.98	425,444	457,987	2,509,258	68.53	36,615
2011	104,800.71	13,729	14,779	90,022	69.52	1,295
2012	55,409.37	6,566	7,068	48,341	70.52	685
2013	136,115.50	14,445	15,550	120,566	71.51	1,686
2014	237,943.54	22,276	23,980	213,964	72.51	2,951
2015	859,406.60	69,715	75,048	784,359	73.51	10,670
2016	3,275,446.08	224,761	241,953	3,033,493	74.51	40,713
2017	78,437.16	4,402	4,739	73,698	75.51	976
2018	239,121.70	10,462	11,262	227,860	76.50	2,979
2019	907,540.21	28,361	30,530	877,010	77.50	11,316
2020	215,775.38	4,046	4,356	211,419	78.50	2,693
2021	59,754.65	373	401	59,353	79.50	747
	21,370,166.35	5,677,184	6,109,257	15,260,909		252,654

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.4 1.18

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 352.00 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 65-S2						
NET SALVAGE PERCENT.. -15						
1939	4,294.86	4,139	4,183	756	10.53	72
1940	20,471.81	19,624	19,830	3,713	10.82	343
1942	887.44	841	850	171	11.42	15
1945	151.54	141	142	32	12.37	3
1948	36,532.07	33,377	33,728	8,284	13.36	620
1949	1,761.57	1,599	1,616	410	13.70	30
1950	197.93	178	180	48	14.05	3
1951	4,517.85	4,045	4,088	1,108	14.40	77
1952	86,408.47	76,805	77,613	21,757	14.76	1,474
1953	793.14	700	707	205	15.13	14
1954	1,284.94	1,125	1,137	341	15.51	22
1955	6,396.85	5,558	5,616	1,740	15.89	110
1956	3,354.32	2,891	2,921	936	16.28	57
1957	2,277.61	1,948	1,968	651	16.67	39
1958	8,236.55	6,983	7,056	2,416	17.08	141
1959	5,370.12	4,514	4,561	1,615	17.49	92
1960	1,157.29	964	974	357	17.91	20
1962	1,414.30	1,157	1,169	457	18.77	24
1963	641.03	519	524	213	19.22	11
1965	1,218.07	967	977	424	20.14	21
1966	7,203.52	5,657	5,716	2,568	20.61	125
1968	5,674.93	4,359	4,405	2,121	21.59	98
1969	5,753.20	4,367	4,413	2,203	22.10	100
1970	6,193.76	4,645	4,694	2,429	22.61	107
1971	4,472.98	3,313	3,348	1,796	23.14	78
1972	64,608.77	47,232	47,729	26,571	23.68	1,122
1973	48,069.02	34,673	35,038	20,241	24.23	835
1975	127,528.40	89,439	90,380	56,278	25.36	2,219
1976	61,921.49	42,791	43,241	27,969	25.94	1,078
1977	88,593.23	60,283	60,917	40,965	26.54	1,544
1978	1,632.97	1,094	1,106	772	27.15	28
1980	113,764.29	73,646	74,420	56,409	28.41	1,986
1981	30,793.06	19,580	19,786	15,626	29.06	538
1982	20,327.66	12,688	12,821	10,556	29.72	355
1983	518,667.61	317,506	320,845	275,623	30.40	9,067
1984	1,836.73	1,102	1,114	998	31.09	32
1985	1,009,240.88	592,813	599,047	561,580	31.80	17,660
1986	1,353,584.76	777,829	786,009	770,613	32.52	23,697
1987	183,698.00	103,188	104,273	106,980	33.25	3,217
1989	1,410.40	755	763	859	34.75	25
1990	133,951.85	69,841	70,575	83,470	35.53	2,349

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 352.00 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 65-S2						
NET SALVAGE PERCENT.. -15						
1991	397,772.03	201,835	203,958	253,480	36.32	6,979
1993	670,518.93	321,015	324,391	446,706	37.94	11,774
1994	65,066.28	30,195	30,513	44,313	38.77	1,143
1995	67,624.09	30,378	30,697	47,071	39.61	1,188
1996	772,578.24	335,289	338,815	549,650	40.47	13,582
1997	485,192.11	203,185	205,322	352,649	41.33	8,533
1998	5,089.37	2,052	2,074	3,779	42.21	90
1999	365,612.21	141,596	143,085	277,369	43.11	6,434
2000	1,044,156.22	387,756	391,834	808,946	44.01	18,381
2001	112,188.33	39,836	40,255	88,762	44.93	1,976
2002	261,791.00	88,698	89,631	211,429	45.85	4,611
2003	71,697.51	23,099	23,342	59,110	46.79	1,263
2004	1,888,891.32	577,138	583,207	1,589,018	47.73	33,292
2005	2,136,912.85	617,016	623,504	1,833,946	48.68	37,674
2006	762,633.81	207,251	209,430	667,599	49.64	13,449
2007	1,404,913.42	357,673	361,434	1,254,216	50.61	24,782
2008	525,918.81	124,868	126,181	478,626	51.58	9,279
2009	281,900.01	62,043	62,695	261,490	52.56	4,975
2010	765,540.42	155,218	156,850	723,521	53.54	13,514
2011	178,954.28	33,150	33,499	172,298	54.53	3,160
2012	1,164,836.83	195,375	197,430	1,142,132	55.52	20,572
2013	2,055,977.75	308,835	312,083	2,052,291	56.51	36,317
2014	2,659,533.23	352,427	356,133	2,702,330	57.51	46,989
2015	403,083.80	46,355	46,842	416,704	58.50	7,123
2016	1,280,875.71	124,646	125,957	1,347,050	59.50	22,639
2017	721,069.89	57,408	58,012	771,218	60.50	12,747
2018	1,716,086.69	106,273	107,390	1,866,110	61.50	30,343
2019	351,120.74	15,530	15,693	388,096	62.50	6,210
2020	2,675,076.82	71,002	71,749	3,004,589	63.50	47,316
2021	1,689,280.61	14,939	15,096	1,927,576	64.50	29,885
	30,958,188.58	7,666,957	7,747,582	27,854,334		545,668

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.0 1.76

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 353.00 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 46-R2						
NET SALVAGE PERCENT.. -10						
1930	2,802.32	3,083	3,083			
1936	7,387.08	8,121	8,126			
1950	1,347.75	1,360	1,423	60	3.80	16
1951	6,942.82	6,958	7,282	355	4.09	87
1952	274,094.27	272,795	285,510	15,994	4.38	3,652
1954	2,535.43	2,488	2,604	185	4.96	37
1955	193,475.96	188,487	197,272	15,552	5.26	2,957
1956	33,637.49	32,537	34,054	2,947	5.55	531
1957	104,356.11	100,194	104,864	9,928	5.85	1,697
1958	24,244.37	23,103	24,180	2,489	6.15	405
1959	235,729.99	222,944	233,336	25,967	6.45	4,026
1960	94,917.75	89,066	93,217	11,193	6.76	1,656
1962	22,807.65	21,052	22,033	3,055	7.40	413
1963	56,911.23	52,083	54,511	8,091	7.73	1,047
1964	146,370.58	132,762	138,950	22,058	8.07	2,733
1965	99,313.27	89,271	93,432	15,813	8.41	1,880
1966	110,421.72	98,307	102,889	18,575	8.77	2,118
1967	38,147.58	33,624	35,191	6,771	9.14	741
1968	255,183.48	222,670	233,049	47,653	9.51	5,011
1969	110,735.82	95,594	100,050	21,759	9.90	2,198
1970	31,377.82	26,787	28,036	6,480	10.30	629
1971	164,101.07	138,483	144,938	35,573	10.71	3,321
1972	251,497.94	209,652	219,424	57,224	11.14	5,137
1973	206,409.95	169,893	177,812	49,239	11.58	4,252
1974	199,306.77	161,902	169,448	49,789	12.03	4,139
1975	747,909.78	599,321	627,256	195,445	12.49	15,648
1976	887,070.27	700,862	733,530	242,247	12.96	18,692
1977	839,011.95	653,063	683,503	239,410	13.45	17,800
1978	2,833,094.25	2,171,323	2,272,530	843,874	13.95	60,493
1979	1,252,420.29	944,291	988,305	389,357	14.47	26,908
1980	1,783,566.94	1,322,160	1,383,787	578,137	15.00	38,542
1981	2,512,829.84	1,830,313	1,915,625	848,488	15.54	54,600
1982	1,473,629.80	1,054,002	1,103,130	517,863	16.09	32,185
1983	4,268,195.20	2,994,621	3,134,202	1,560,813	16.66	93,686
1984	10,513,029.39	7,232,680	7,569,799	3,994,533	17.23	231,836
1985	7,202,298.43	4,853,420	5,079,641	2,842,887	17.82	159,534
1986	3,989,858.17	2,630,454	2,753,061	1,635,783	18.43	88,757
1987	2,856,654.07	1,841,682	1,927,524	1,214,795	19.04	63,802
1988	1,112,717.31	700,599	733,254	490,735	19.67	24,948
1989	503,195.96	309,249	323,663	229,853	20.30	11,323
1990	430,303.71	257,764	269,779	203,555	20.95	9,716

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 353.00 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 46-R2						
NET SALVAGE PERCENT.. -10						
1991	822,299.08	479,599	501,953	402,576	21.61	18,629
1992	904,001.81	512,763	536,663	457,739	22.28	20,545
1993	3,694,927.66	2,035,746	2,130,633	1,933,787	22.96	84,224
1994	3,824,114.81	2,043,825	2,139,089	2,067,437	23.65	87,418
1995	1,964,090.39	1,016,364	1,063,737	1,096,762	24.36	45,023
1996	1,320,764.34	661,043	691,855	760,986	25.07	30,354
1997	2,705,729.81	1,307,639	1,368,589	1,607,714	25.79	62,339
1998	1,833,330.45	854,017	893,823	1,122,840	26.52	42,339
1999	4,624,107.97	2,072,197	2,168,783	2,917,736	27.26	107,034
2000	3,766,446.39	1,620,321	1,695,845	2,447,246	28.01	87,370
2001	6,329,930.83	2,608,102	2,729,667	4,233,257	28.77	147,141
2002	3,523,267.29	1,387,618	1,452,296	2,423,298	29.53	82,062
2003	8,052,888.98	3,021,436	3,162,267	5,695,911	30.31	187,922
2004	14,370,568.26	5,123,726	5,362,546	10,445,079	31.09	335,963
2005	12,494,622.74	4,215,861	4,412,365	9,331,720	31.89	292,622
2006	8,839,662.61	2,813,532	2,944,672	6,778,957	32.69	207,371
2007	8,718,258.83	2,608,119	2,729,685	6,860,400	33.49	204,849
2008	6,140,773.95	1,716,610	1,796,622	4,958,229	34.31	144,513
2009	6,356,152.15	1,652,155	1,729,163	5,262,604	35.13	149,804
2010	18,353,654.15	4,402,014	4,607,194	15,581,826	35.97	433,189
2011	11,268,587.31	2,479,089	2,594,641	9,800,805	36.80	266,326
2012	11,163,001.38	2,228,939	2,332,831	9,946,471	37.65	264,182
2013	6,037,178.33	1,082,732	1,133,199	5,507,697	38.50	143,057
2014	19,817,583.09	3,146,735	3,293,406	18,505,935	39.36	470,171
2015	9,476,678.28	1,307,526	1,368,470	9,055,876	40.23	225,103
2016	15,386,763.49	1,802,898	1,886,932	15,038,508	41.10	365,900
2017	4,113,070.58	395,385	413,814	4,110,564	41.98	97,917
2018	13,174,594.32	989,228	1,035,336	13,456,718	42.86	313,969
2019	23,797,482.91	1,280,328	1,340,005	24,837,226	43.75	567,708
2020	31,788,434.39	1,026,290	1,074,126	33,893,152	44.65	759,085
2021	44,218,428.22	475,702	497,875	48,142,396	45.55	1,056,913
	354,761,236.38	90,866,559	95,101,385	295,135,975		8,298,195

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.6 2.34

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

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 80-R4						
NET SALVAGE PERCENT.. -10						
1910	108,255.77	115,807	119,081			
1929	2,885.08	2,891	3,174			
1941	179.00	169	197			
1954	15,258.68	12,796	15,566	1,219	19.01	64
1955	34,627.43	28,720	34,938	3,152	19.68	160
1956	178.00	146	178	18	20.37	1
1957	87,958.05	71,271	86,701	10,053	21.07	477
1959	93,197.08	73,697	89,653	12,864	22.49	572
1960	24,565.49	19,182	23,335	3,687	23.21	159
1962	25,877.85	19,681	23,942	4,524	24.69	183
1963	12,415.50	9,314	11,331	2,326	25.44	91
1964	3.46	3	4			
1969	3,397.26	2,329	2,833	904	30.15	30
1970	396.33	267	325	111	30.97	4
1971	105,739.00	70,092	85,267	31,046	31.79	977
1972	716.34	467	568	220	32.63	7
1973	84,598.66	54,125	65,843	27,216	33.47	813
1975	305,906.03	188,522	229,338	107,159	35.18	3,046
1976	1,665,076.07	1,006,235	1,224,089	607,495	36.05	16,851
1977	24,415.81	14,459	17,589	9,268	36.93	251
1978	6,424.75	3,727	4,534	2,533	37.81	67
1979	11,825.78	6,716	8,170	4,838	38.70	125
1980	5,043.93	2,802	3,409	2,139	39.60	54
1982	604,025.36	320,420	389,792	274,636	41.42	6,631
1983	21,228.33	10,993	13,373	9,978	42.34	236
1984	12,845,360.08	6,489,155	7,894,083	6,235,813	43.26	144,147
1985	278,328.19	137,044	166,715	139,446	44.19	3,156
1986	301,697.13	144,694	176,021	155,846	45.12	3,454
1987	78,774.61	36,762	44,721	41,931	46.06	910
1988	81,315.05	36,886	44,872	44,575	47.01	948
1989	818.56	361	439	461	47.96	10
1990	294.58	126	153	171	48.91	3
1991	3,025.78	1,254	1,525	1,803	49.87	36
1992	47.07	19	23	29	50.83	1
1993	106,690.45	41,383	50,343	67,016	51.79	1,294
1994	52,303.55	19,590	23,831	33,703	52.76	639
1995	5,433.78	1,963	2,388	3,589	53.73	67
1996	6,811.43	2,370	2,883	4,610	54.70	84
1997	9,839.83	3,290	4,002	6,822	55.68	123
1998	3,724.72	1,195	1,454	2,643	56.66	47
1999	8,553.31	2,630	3,199	6,210	57.64	108

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

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 80-R4						
NET SALVAGE PERCENT.. -10						
2000	8,230.73	2,420	2,944	6,110	58.62	104
2001	9,933.44	2,785	3,388	7,539	59.61	126
2002	10,577.19	2,823	3,434	8,201	60.59	135
2003	4,308.78	1,091	1,327	3,413	61.58	55
2004	1,675.99	402	489	1,355	62.57	22
2007	10,714.39	2,130	2,591	9,195	65.54	140
2008	18,359.93	3,398	4,134	16,062	66.54	241
2009	14,714.72	2,523	3,069	13,117	67.53	194
2010	7,791.94	1,229	1,495	7,076	68.53	103
2012	1,533.08	200	243	1,443	70.52	20
2013	10,227.70	1,194	1,453	9,797	71.51	137
2014	35,285.79	3,634	4,421	34,393	72.51	474
2020	92,968.59	1,917	2,333	99,932	78.50	1,273
2021	24,848.36	171	208	27,125	79.50	341
	17,278,383.79	8,979,470	10,901,411	8,104,811		189,191
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.8 1.09



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

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-R2.5						
NET SALVAGE PERCENT.. -40						
1946	4,632.07	5,531	5,008	1,477	8.83	167
1947	15,360.30	18,239	16,514	4,990	9.11	548
1950	8,721.88	10,180	9,217	2,994	9.98	300
1952	110,695.64	127,544	115,484	39,490	10.62	3,718
1953	19,832.39	22,698	20,552	7,213	10.95	659
1954	117,388.40	133,393	120,780	43,564	11.30	3,855
1955	32,103.47	36,211	32,787	12,158	11.66	1,043
1956	19,389.52	21,703	19,651	7,494	12.03	623
1957	293,436.37	325,773	294,969	115,842	12.42	9,327
1958	16,062.60	17,683	16,011	6,477	12.82	505
1959	364,898.15	398,213	360,559	150,298	13.23	11,360
1960	351,431.09	379,989	344,058	147,946	13.66	10,831
1961	38,736.63	41,478	37,556	16,675	14.11	1,182
1962	364,566.73	386,455	349,913	160,480	14.57	11,014
1963	563,053.81	590,678	534,825	253,450	15.04	16,852
1964	48,136.11	49,948	45,225	22,166	15.53	1,427
1965	893,709.99	916,912	830,211	420,983	16.03	26,262
1966	382,412.92	387,705	351,045	184,333	16.55	11,138
1967	108,947.09	109,106	98,789	53,737	17.08	3,146
1968	250,562.60	247,772	224,343	126,445	17.62	7,176
1969	178,097.96	173,788	157,355	91,982	18.18	5,060
1970	87,091.98	83,826	75,900	46,029	18.75	2,455
1971	236,614.06	224,485	203,258	128,002	19.34	6,619
1972	276,149.65	258,189	233,775	152,835	19.93	7,669
1973	987,426.32	909,161	823,193	559,204	20.54	27,225
1974	651,121.95	590,087	534,290	377,281	21.16	17,830
1975	670,586.00	597,869	541,336	397,484	21.79	18,242
1976	712,249.05	624,215	565,191	431,958	22.44	19,249
1977	355,940.02	306,549	277,563	220,753	23.09	9,561
1978	383,529.98	324,313	293,647	243,295	23.76	10,240
1979	263,673.13	218,839	198,146	170,996	24.43	6,999
1980	701,444.57	571,046	517,049	464,973	25.11	18,517
1981	722,821.48	576,640	522,115	489,835	25.81	18,978
1982	1,473,813.56	1,151,694	1,042,793	1,020,546	26.51	38,497
1983	1,639,670.62	1,253,754	1,135,202	1,160,337	27.23	42,612
1984	1,397,733.74	1,045,278	946,439	1,010,388	27.95	36,150
1985	10,033,274.14	7,332,317	6,638,993	7,407,591	28.68	258,284
1986	9,537,198.47	6,805,154	6,161,677	7,190,401	29.42	244,405
1987	2,123,381.67	1,477,954	1,338,203	1,634,531	30.17	54,177
1988	1,062,768.37	721,129	652,941	834,935	30.92	27,003
1989	824,945.18	544,927	493,400	661,523	31.69	20,875

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

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-R2.5						
NET SALVAGE PERCENT.. -40						
1990	1,161,946.56	746,667	676,064	950,661	32.46	29,287
1991	1,064,404.20	664,614	601,770	888,396	33.24	26,727
1992	724,937.52	439,285	397,747	617,166	34.03	18,136
1993	2,556,964.58	1,502,314	1,360,259	2,219,491	34.82	63,742
1994	3,948,304.85	2,245,156	2,032,860	3,494,767	35.63	98,085
1995	4,268,401.80	2,346,503	2,124,624	3,851,139	36.44	105,684
1996	578,772.12	307,234	278,183	532,098	37.25	14,285
1997	4,165,827.27	2,130,662	1,929,193	3,902,965	38.08	102,494
1998	1,322,824.19	650,962	589,409	1,262,545	38.91	32,448
1999	1,229,949.63	581,444	526,464	1,195,465	39.74	30,082
2000	3,144,340.92	1,424,072	1,289,416	3,112,661	40.59	76,685
2001	940,594.37	407,336	368,819	948,013	41.44	22,877
2002	1,955,054.99	807,438	731,089	2,005,988	42.30	47,423
2003	698,120.45	274,318	248,379	728,990	43.16	16,890
2004	13,926,309.91	5,189,472	4,698,770	14,798,064	44.03	336,090
2005	7,106,743.83	2,503,976	2,267,207	7,682,234	44.90	171,097
2006	5,461,511.77	1,812,130	1,640,780	6,005,336	45.78	131,178
2007	24,957,056.58	7,762,593	7,028,584	27,911,295	46.67	598,056
2008	2,317,006.96	672,539	608,946	2,634,864	47.56	55,401
2009	3,311,444.54	892,434	808,048	3,827,974	48.45	79,009
2010	3,535,430.41	878,554	795,480	4,154,123	49.35	84,177
2011	9,502,090.49	2,159,464	1,955,271	11,347,656	50.26	225,779
2012	11,880,324.92	2,447,798	2,216,341	14,416,114	51.17	281,730
2013	9,075,725.35	1,677,194	1,518,603	11,187,412	52.08	214,812
2014	17,572,497.30	2,870,257	2,598,853	22,002,643	53.00	415,144
2015	22,636,386.50	3,211,243	2,907,597	28,783,344	53.92	533,816
2016	14,011,581.99	1,683,660	1,524,458	18,091,757	54.85	329,841
2017	35,588,190.14	3,512,554	3,180,417	46,643,049	55.77	836,347
2018	17,295,108.12	1,327,607	1,202,072	23,011,079	56.71	405,768
2019	20,616,891.92	1,135,207	1,027,865	27,835,784	57.64	482,925
2020	15,339,060.18	508,306	460,242	21,014,442	58.58	358,731
2021	33,450,940.15	366,689	332,016	46,499,301	59.53	781,107
	333,668,354.17	85,158,107	77,105,789	390,029,907		8,017,633

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.6 2.40

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

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-R3						
NET SALVAGE PERCENT.. -30						
1919	238,429.97	309,959	309,959			
1920	70,971.77	92,263	92,263			
1922	9,792.31	12,624	10,120	2,610	0.50	2,610
1924	117,936.30	150,941	120,996	32,321	0.93	32,321
1926	258,878.59	328,691	263,483	73,059	1.40	52,185
1927	10,916.84	13,804	11,065	3,127	1.64	1,907
1928	106,180.25	133,710	107,184	30,850	1.88	16,410
1929	157,306.80	197,239	158,110	46,389	2.13	21,779
1930	140,466.27	175,393	140,598	42,008	2.37	17,725
1931	18,267.42	22,707	18,202	5,546	2.63	2,109
1935	12,046.11	14,707	11,789	3,871	3.65	1,061
1936	74,052.62	90,011	72,154	24,114	3.90	6,183
1937	82,226.75	99,484	79,748	27,147	4.16	6,526
1940	28,692.01	34,235	27,443	9,857	4.93	1,999
1941	25.46	30	24	9	5.19	2
1942	110,401.09	130,485	104,599	38,922	5.45	7,142
1946	47,286.54	54,792	43,922	17,551	6.52	2,692
1947	169,259.33	195,100	156,395	63,642	6.80	9,359
1948	2,600.78	2,981	2,390	991	7.09	140
1949	10,418.54	11,878	9,522	4,022	7.38	545
1950	129,958.92	147,293	118,072	50,875	7.69	6,616
1952	565,831.71	633,460	507,791	227,790	8.33	27,346
1953	104,050.09	115,719	92,762	42,503	8.67	4,902
1954	132,766.02	146,649	117,556	55,040	9.02	6,102
1955	53,248.77	58,402	46,816	22,407	9.38	2,389
1956	5,854.66	6,373	5,109	2,502	9.76	256
1957	1,202,880.44	1,299,206	1,041,462	522,283	10.15	51,456
1958	89,814.57	96,209	77,123	39,636	10.56	3,753
1959	1,648,725.85	1,751,112	1,403,716	739,628	10.98	67,361
1960	998,275.79	1,050,756	842,301	455,458	11.42	39,882
1961	6,011.85	6,269	5,025	2,790	11.87	235
1962	587,837.63	607,018	486,594	277,595	12.34	22,496
1963	777,059.36	794,171	636,619	373,558	12.83	29,116
1964	114,739.53	116,022	93,005	56,156	13.33	4,213
1965	1,423,040.82	1,422,928	1,140,639	709,314	13.85	51,214
1966	233,488.89	230,787	185,002	118,534	14.38	8,243
1967	42,361.47	41,367	33,160	21,910	14.93	1,468
1968	287,864.53	277,611	222,537	151,687	15.49	9,793
1969	79,474.87	75,646	60,639	42,678	16.07	2,656
1970	95,430.98	89,612	71,834	52,226	16.66	3,135
1971	239,625.98	221,851	177,839	133,675	17.27	7,740

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

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-R3						
NET SALVAGE PERCENT.. -30						
1972	200,959.76	183,351	146,977	114,271	17.89	6,387
1973	411,619.48	369,849	296,476	238,629	18.53	12,878
1974	424,919.27	375,811	301,255	251,140	19.18	13,094
1975	1,127,976.02	981,485	786,772	679,597	19.84	34,254
1976	638,798.51	546,569	438,138	392,300	20.51	19,127
1977	313,392.39	263,525	211,245	196,165	21.19	9,257
1978	553,277.60	456,853	366,220	353,041	21.89	16,128
1979	297,735.32	241,264	193,401	193,655	22.60	8,569
1980	928,111.91	737,597	591,268	615,277	23.32	26,384
1981	559,896.02	436,115	349,596	378,269	24.05	15,728
1982	1,356,872.20	1,035,129	829,774	934,160	24.79	37,683
1983	1,797,127.09	1,342,184	1,075,914	1,260,351	25.53	49,367
1984	12,628,564.69	9,223,638	7,393,800	9,023,334	26.29	343,223
1985	4,447,795.68	3,174,392	2,544,638	3,237,496	27.06	119,641
1986	5,526,724.60	3,851,022	3,087,034	4,097,708	27.84	147,188
1987	1,419,414.93	964,747	773,355	1,071,884	28.63	37,439
1988	536,614.13	355,545	285,010	412,588	29.42	14,024
1989	462,413.21	298,266	239,094	362,043	30.23	11,976
1990	664,122.21	416,717	334,046	529,313	31.04	17,053
1991	742,194.92	452,516	362,743	602,110	31.86	18,899
1992	351,394.17	207,927	166,677	290,135	32.69	8,875
1993	2,402,890.16	1,378,108	1,104,711	2,019,046	33.53	60,216
1994	1,658,396.10	920,576	737,947	1,417,968	34.38	41,244
1995	1,828,366.90	981,246	786,581	1,590,296	35.23	45,140
1996	152,900.93	79,210	63,496	135,275	36.09	3,748
1997	2,884,322.80	1,439,854	1,154,208	2,595,412	36.96	70,222
1998	463,728.95	222,650	178,479	424,369	37.84	11,215
1999	505,037.24	232,858	186,662	469,886	38.72	12,135
2000	1,359,558.18	600,624	481,469	1,285,957	39.61	32,465
2001	681,040.62	287,589	230,535	654,818	40.51	16,164
2002	1,288,408.49	518,944	415,993	1,258,938	41.41	30,402
2003	630,238.33	241,426	193,531	625,779	42.32	14,787
2004	3,620,807.10	1,314,820	1,053,979	3,653,070	43.24	84,484
2005	3,783,766.50	1,298,589	1,040,967	3,877,929	44.16	87,815
2006	2,902,653.03	938,344	752,190	3,021,259	45.08	67,020
2007	26,300,235.42	7,966,341	6,385,933	27,804,373	46.02	604,180
2008	3,827,195.42	1,081,294	866,781	4,108,573	46.96	87,491
2009	2,403,488.39	630,125	505,117	2,619,418	47.90	54,685
2010	1,981,291.89	478,639	383,684	2,191,995	48.85	44,872
2011	4,178,221.76	923,387	740,200	4,691,488	49.80	94,207
2012	4,018,684.63	805,429	645,643	4,578,647	50.75	90,220

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

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-R3						
NET SALVAGE PERCENT.. -30						
2013	3,952,491.26	709,950	569,106	4,569,133	51.71	88,361
2014	5,026,795.11	797,250	639,087	5,895,747	52.68	111,916
2015	3,902,763.68	537,801	431,109	4,642,484	53.64	86,549
2016	3,714,442.86	432,996	347,096	4,481,680	54.62	82,052
2017	12,817,152.51	1,224,679	981,720	15,680,578	55.59	282,076
2018	8,697,878.83	648,244	519,642	10,787,600	56.56	190,728
2019	9,188,732.06	489,759	392,598	11,552,754	57.54	200,778
2020	4,858,078.62	155,803	124,894	6,190,608	58.52	105,786
2021	10,358,346.63	110,016	88,190	13,377,660	59.51	224,797
	175,262,336.99	64,620,548	51,880,548	175,960,490		4,425,996
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.8 2.53

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

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						
1974	96,420.97	70,033	73,175	23,246	16.42	1,416
1976	276,899.41	194,430	203,153	73,746	17.87	4,127
1978	42.02	28	29	13	19.37	1
1985	149,012.69	86,924	90,824	58,189	25.00	2,328
1986	33,487.58	19,060	19,915	13,573	25.85	525
1994	191.00	86	90	101	33.03	3
1999	159.35	59	62	97	37.76	3
2000	3,229.97	1,146	1,197	2,033	38.72	53
2001	1,704.88	577	603	1,102	39.69	28
2008	2,044,339.71	457,932	478,476	1,565,864	46.56	33,631
2014	381,602.20	47,635	49,772	331,830	52.51	6,319
2017	12,664.45	948	991	11,673	55.51	210
2020	107,173.95	2,679	2,799	104,375	58.50	1,784
2021	417,756.79	3,480	3,636	414,121	59.50	6,960
	3,524,684.97	885,017	924,722	2,599,963		57,388

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.3 1.63

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

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-S3						
NET SALVAGE PERCENT.. 0						
1974	142,464.86	111,465	97,945	44,520	10.88	4,092
1976	77,029.32	58,912	51,767	25,262	11.76	2,148
1983	4,092.98	2,831	2,488	1,605	15.42	104
1984	27,484.51	18,673	16,408	11,077	16.03	691
1985	588,766.12	392,589	344,972	243,794	16.66	14,633
1995	1,024.64	529	465	560	24.21	23
1998	1,711.88	792	696	1,016	26.87	38
1999	229.44	102	90	139	27.79	5
2000	324.61	138	121	204	28.72	7
2004	376.94	131	115	262	32.56	8
2008	1,120,161.38	302,220	265,563	854,598	36.51	23,407
2013	3,778.04	642	564	3,214	41.50	77
2014	1,901.52	285	250	1,652	42.50	39
2017	736,357.89	66,272	58,234	678,124	45.50	14,904
2020	107,173.95	3,215	2,825	104,349	48.50	2,152
2021	4,482,508.88	44,825	39,389	4,443,120	49.50	89,760
	7,295,386.96	1,003,621	881,892	6,413,495		152,088

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.2    2.08

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

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 75-R4						
NET SALVAGE PERCENT.. 0						
1926	14,129.99	13,324	14,130			
1930	11,923.00	11,074	11,923			
1952	95.21	78	86	9	13.86	1
1953	97.00	78	86	11	14.46	1
1960	114.00	85	94	20	19.03	1
1972	5,902.51	3,696	4,084	1,819	28.04	65
1984	94,111.68	45,926	50,752	43,360	38.40	1,129
1985	788,011.99	374,881	414,277	373,735	39.32	9,505
1986	848,667.02	393,332	434,666	414,001	40.24	10,288
1988	33,911.38	14,876	16,439	17,472	42.10	415
1990	5,257.70	2,175	2,404	2,854	43.98	65
1992	251.05	97	107	144	45.88	3
1993	495.95	186	206	290	46.84	6
1995	5,464.55	1,911	2,112	3,353	48.77	69
1996	4,170.97	1,405	1,553	2,618	49.73	53
1998	1,797.17	559	618	1,179	51.68	23
2001	7,567.17	2,056	2,272	5,295	54.62	97
2002	3,941.06	1,019	1,126	2,815	55.60	51
2003	934.96	230	254	681	56.59	12
2008	45,401.63	8,148	9,004	36,398	61.54	591
2012	45,252.45	5,720	6,321	38,931	65.52	594
2013	77,612.62	8,776	9,698	67,915	66.52	1,021
2014	2,016.43	201	222	1,794	67.51	27
2015	20,246.20	1,752	1,936	18,310	68.51	267
2016	34,491.78	2,525	2,790	31,702	69.51	456
2018	2,078.20	97	107	1,971	71.50	28
2019	59,258.85	1,975	2,183	57,076	72.50	787
2020	47,908.30	958	1,059	46,849	73.50	637
2021	415,090.47	2,769	3,060	412,030	74.50	5,531
	2,576,201.29	899,909	993,569	1,582,632		31,723

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.9 1.23



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 360.40 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 75-R4						
NET SALVAGE PERCENT.. 0						
2009	58,251.77	9,686	9,353	48,899	62.53	782
2010	1,728,577.28	264,351	255,274	1,473,303	63.53	23,191
2011	146,825.34	20,516	19,811	127,014	64.52	1,969
2012	1,749.16	221	213	1,536	65.52	23
2013	268,792.89	30,392	29,349	239,444	66.52	3,600
2014	112,219.88	11,207	10,822	101,398	67.51	1,502
2015	219,222.82	18,969	18,318	200,905	68.51	2,932
2016	7,879.94	577	557	7,323	69.51	105
2017	81,166.53	4,859	4,692	76,475	70.51	1,085
2018	103,807.69	4,845	4,679	99,129	71.50	1,386
2019	1,032,263.88	34,405	33,223	999,041	72.50	13,780
2020	931.50	19	18	914	73.50	12
2021	157,550.64	1,051	1,016	156,535	74.50	2,101
	3,919,239.32	401,098	387,325	3,531,915		52,468

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 67.3 1.34

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 361.00 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 63-S1						
NET SALVAGE PERCENT.. -15						
1910	241.39	260	278			
1912	198,919.47	212,454	228,757			
1915	2,428.35	2,555	2,793			
1916	1,094.00	1,145	1,258			
1917	7,605.83	7,923	8,747			
1919	435.00	448	500			
1920	82.86	85	95			
1925	9,102.51	9,084	10,328	140	8.33	17
1926	13,523.33	13,419	15,257	295	8.64	34
1927	11,352.99	11,201	12,735	321	8.95	36
1929	15,158.53	14,782	16,806	626	9.58	65
1930	3,506.01	3,398	3,863	169	9.90	17
1931	6,874.64	6,623	7,530	376	10.22	37
1933	2,104.45	2,003	2,277	143	10.86	13
1934	2,578.87	2,439	2,773	193	11.19	17
1935	142.88	134	152	12	11.52	1
1936	5,794.72	5,409	6,150	514	11.86	43
1937	8,299.87	7,698	8,752	793	12.19	65
1939	41.00	38	43	4	12.87	
1940	1,364.75	1,240	1,410	159	13.22	12
1941	303.88	274	312	37	13.57	3
1942	190.86	171	194	25	13.92	2
1943	2,166.01	1,927	2,191	300	14.27	21
1944	701.32	619	704	103	14.63	7
1945	2,256.84	1,978	2,249	346	14.99	23
1946	358.04	311	354	58	15.35	4
1947	101.38	87	99	18	15.72	1
1948	2,456.41	2,103	2,391	434	16.09	27
1949	9,213.09	7,827	8,899	1,696	16.46	103
1950	5,262.74	4,434	5,041	1,011	16.84	60
1951	6,845.87	5,720	6,503	1,370	17.23	80
1952	2,250.37	1,865	2,120	468	17.61	27
1954	2,128.87	1,733	1,970	478	18.40	26
1955	14,130.79	11,401	12,962	3,288	18.80	175
1956	24,291.57	19,422	22,082	5,853	19.20	305
1957	9,961.67	7,890	8,971	2,485	19.61	127
1958	22,207.64	17,423	19,809	5,730	20.02	286
1959	97.00	75	85	27	20.44	1
1960	9,667.71	7,437	8,456	2,662	20.86	128
1961	1,872.98	1,426	1,621	533	21.28	25
1962	936.52	706	803	274	21.72	13

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 361.00 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 63-S1						
NET SALVAGE PERCENT.. -15						
1963	6,595.47	4,918	5,592	1,993	22.15	90
1965	8,936.62	6,519	7,412	2,865	23.04	124
1966	23,769.73	17,139	19,486	7,849	23.50	334
1967	9,905.50	7,059	8,026	3,365	23.96	140
1968	30,878.46	21,746	24,724	10,786	24.42	442
1969	15,033.07	10,458	11,890	5,398	24.89	217
1970	19,866.23	13,646	15,515	7,331	25.37	289
1971	20,291.08	13,756	15,640	7,695	25.86	298
1972	47,044.81	31,474	35,784	18,318	26.35	695
1973	49,819.98	32,875	37,377	19,916	26.85	742
1974	62,477.33	40,657	46,225	25,624	27.35	937
1975	329,915.28	211,623	240,606	138,797	27.86	4,982
1976	327,240.16	206,799	235,121	141,205	28.38	4,976
1977	52,431.48	32,627	37,095	23,201	28.91	803
1978	147,081.81	90,103	102,443	66,701	29.44	2,266
1979	134,269.74	80,906	91,986	62,424	29.99	2,081
1980	833,099.30	493,633	561,238	396,826	30.54	12,994
1981	102,525.54	59,701	67,877	50,027	31.10	1,609
1982	591,106.64	338,160	384,472	295,301	31.66	9,327
1983	262,720.52	147,514	167,717	134,412	32.24	4,169
1984	5,475.38	3,015	3,428	2,869	32.83	87
1985	287,009.55	154,970	176,194	153,867	33.42	4,604
1986	78,566.11	41,561	47,253	43,098	34.02	1,267
1987	673,046.36	348,425	396,143	377,860	34.64	10,908
1988	152,970.90	77,460	88,068	87,849	35.26	2,491
1989	161,125.05	79,706	90,622	94,672	35.90	2,637
1990	2,372.40	1,146	1,303	1,425	36.54	39
1991	318,592.69	150,041	170,590	195,792	37.20	5,263
1992	237,230.89	108,867	123,777	149,039	37.86	3,937
1993	32,341.13	14,440	16,418	20,774	38.54	539
1994	85,660.45	37,168	42,258	56,252	39.23	1,434
1995	318,718.59	134,218	152,600	213,926	39.93	5,358
1996	146,507.43	59,798	67,988	100,496	40.64	2,473
1997	202,628.14	80,004	90,961	142,061	41.37	3,434
1998	124,341.49	47,438	53,935	89,058	42.10	2,115
1999	1,397,781.22	514,126	584,537	1,022,911	42.85	23,872
2000	238,679.24	84,480	96,050	178,431	43.61	4,092
2001	345,646.96	117,420	133,501	263,993	44.39	5,947
2002	516,615.67	168,144	191,172	402,936	45.17	8,920
2003	124,467.07	38,670	43,966	99,171	45.98	2,157
2004	103,046.28	30,491	34,667	83,836	46.79	1,792

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 361.00 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 63-S1						
NET SALVAGE PERCENT.. -15						
2005	83,137.29	23,341	26,538	69,070	47.62	1,450
2006	144,267.14	38,290	43,534	122,373	48.46	2,525
2007	634,390.73	158,531	180,242	549,307	49.31	11,140
2008	1,427,290.99	334,005	379,748	1,261,637	50.18	25,142
2009	1,808,377.10	394,132	448,110	1,631,524	51.06	31,953
2010	467,157.09	94,230	107,135	430,096	51.95	8,279
2011	3,127,736.50	578,921	658,207	2,938,690	52.86	55,594
2012	1,463,954.34	246,657	280,438	1,403,109	53.77	26,095
2013	547,493.58	82,851	94,198	535,420	54.71	9,787
2014	954,935.38	128,124	145,671	952,505	55.65	17,116
2015	163,516.49	19,103	21,719	166,325	56.60	2,939
2016	1,062,198.76	105,479	119,925	1,101,604	57.56	19,138
2017	3,112,357.30	253,372	288,072	3,291,139	58.54	56,220
2018	1,757,775.46	111,664	126,957	1,894,485	59.52	31,829
2019	1,229,909.39	55,897	63,552	1,350,844	60.51	22,324
2020	1,202,801.34	32,935	37,445	1,345,777	61.50	21,883
2021	610,626.65	5,576	6,340	695,881	62.50	11,134

28,833,810.29      7,213,176      8,187,808      24,971,074      497,230

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.2      1.72

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 362.00 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 43-R1.5						
NET SALVAGE PERCENT.. -10						
1923	788.30	867	867			
1926	10,228.41	11,251	11,251			
1937	8,410.83	9,114	8,972	280	0.64	280
1939	124.66	133	131	6	1.30	5
1940	183.87	195	192	10	1.64	6
1941	4,590.34	4,817	4,742	307	1.98	155
1942	2,460.29	2,561	2,521	185	2.31	80
1943	1,893.57	1,956	1,925	158	2.61	61
1944	25,260.06	25,919	25,514	2,272	2.89	786
1945	60,591.97	61,784	60,820	5,831	3.14	1,857
1946	1,797.02	1,822	1,794	183	3.37	54
1947	1,490.52	1,503	1,480	160	3.59	45
1948	1,743.30	1,747	1,720	198	3.82	52
1949	46,233.60	46,079	45,360	5,497	4.04	1,361
1950	2,340.82	2,319	2,283	292	4.28	68
1951	183,383.64	180,517	177,699	24,023	4.52	5,315
1952	14,120.36	13,813	13,597	1,935	4.76	407
1953	34,305.29	33,331	32,811	4,925	5.02	981
1954	3,743.13	3,612	3,556	561	5.28	106
1955	22,540.86	21,595	21,258	3,537	5.55	637
1956	80,070.53	76,156	74,967	13,111	5.82	2,253
1957	215,438.48	203,364	200,190	36,792	6.10	6,031
1958	54,538.74	51,078	50,281	9,712	6.39	1,520
1959	11,561.27	10,742	10,574	2,143	6.68	321
1960	107,969.93	99,516	97,963	20,804	6.97	2,985
1961	12,034.57	11,000	10,828	2,410	7.27	331
1962	13,397.96	12,143	11,953	2,785	7.57	368
1963	97,325.56	87,439	86,074	20,984	7.88	2,663
1964	20,642.11	18,376	18,089	4,617	8.20	563
1965	27,570.84	24,319	23,939	6,389	8.52	750
1966	43,585.38	38,077	37,483	10,461	8.85	1,182
1967	79,821.41	69,038	67,960	19,844	9.19	2,159
1968	305,709.63	261,673	257,588	78,693	9.54	8,249
1969	142,125.79	120,381	118,502	37,836	9.89	3,826
1970	180,589.71	151,251	148,890	49,759	10.26	4,850
1971	191,485.27	158,515	156,041	54,593	10.64	5,131
1972	373,624.27	305,659	300,888	110,099	11.02	9,991
1973	138,777.64	112,113	110,363	42,292	11.42	3,703
1974	436,028.09	347,675	342,248	137,383	11.83	11,613
1975	1,266,298.52	996,111	980,562	412,366	12.25	33,663
1976	1,397,979.37	1,083,948	1,067,028	470,749	12.69	37,096

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 362.00 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 43-R1.5						
NET SALVAGE PERCENT.. -10						
1977	674,331.23	515,267	507,224	234,540	13.13	17,863
1978	1,086,719.67	817,588	804,826	390,566	13.59	28,739
1979	2,112,591.37	1,563,998	1,539,585	784,266	14.06	55,780
1980	3,457,275.80	2,517,056	2,477,766	1,325,237	14.54	91,144
1981	1,037,569.79	742,125	730,541	410,786	15.04	27,313
1982	2,953,075.33	2,074,417	2,042,037	1,206,346	15.54	77,628
1983	1,719,796.63	1,185,217	1,166,717	725,059	16.06	45,147
1984	161,449.18	109,077	107,374	70,220	16.59	4,233
1985	1,224,293.68	810,229	797,582	549,141	17.13	32,057
1986	1,422,061.61	920,728	906,356	657,912	17.69	37,191
1987	2,043,022.42	1,293,515	1,273,324	974,001	18.25	53,370
1988	672,684.55	415,920	409,428	330,525	18.83	17,553
1989	675,061.41	407,202	400,846	341,722	19.42	17,596
1990	826,680.45	486,183	478,594	430,754	20.01	21,527
1991	2,221,316.33	1,271,741	1,251,890	1,191,558	20.62	57,787
1992	1,158,031.28	644,624	634,562	639,272	21.24	30,098
1993	671,331.86	362,882	357,218	381,247	21.87	17,432
1994	1,140,468.20	597,789	588,458	666,057	22.51	29,589
1995	1,479,278.29	750,793	739,074	888,132	23.16	38,348
1996	1,073,818.07	526,874	518,650	662,550	23.82	27,815
1997	1,725,528.02	817,067	804,313	1,093,768	24.49	44,662
1998	3,137,701.75	1,431,153	1,408,814	2,042,658	25.17	81,154
1999	4,214,681.78	1,849,082	1,820,219	2,815,931	25.85	108,934
2000	2,771,471.20	1,166,981	1,148,765	1,899,853	26.54	71,585
2001	1,493,502.23	601,744	592,351	1,050,501	27.25	38,550
2002	1,369,185.05	527,136	518,908	987,196	27.95	35,320
2003	2,668,251.07	978,143	962,875	1,972,201	28.67	68,790
2004	3,577,555.82	1,245,565	1,226,123	2,709,188	29.39	92,181
2005	4,072,408.63	1,341,789	1,320,844	3,158,805	30.12	104,874
2006	3,777,782.61	1,173,240	1,154,926	3,000,635	30.86	97,234
2007	2,520,496.35	735,057	723,583	2,048,963	31.60	64,841
2008	5,211,309.64	1,419,754	1,397,593	4,334,848	32.35	133,998
2009	7,340,821.60	1,857,228	1,828,238	6,246,666	33.11	188,664
2010	4,886,109.80	1,141,214	1,123,400	4,251,321	33.87	125,519
2011	10,592,907.25	2,268,100	2,232,696	9,419,502	34.63	272,004
2012	4,685,925.52	911,010	896,790	4,257,728	35.40	120,275
2013	2,050,465.68	357,724	352,140	1,903,372	36.18	52,608
2014	10,508,475.82	1,623,738	1,598,393	9,960,930	36.96	269,506
2015	5,520,834.36	741,443	729,870	5,343,048	37.75	141,538
2016	5,046,287.46	575,741	566,754	4,984,162	38.54	129,324
2017	4,209,233.29	394,119	387,967	4,242,190	39.34	107,834

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 362.00 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 43-R1.5						
NET SALVAGE PERCENT.. -10						
2018	8,888,136.82	650,265	640,115	9,136,836	40.14	227,624
2019	14,317,882.49	750,787	739,067	15,010,604	40.95	366,559
2020	9,199,779.98	289,425	284,907	9,834,851	41.77	235,453
2021	5,315,079.73	55,718	54,849	5,791,739	42.59	135,988
	162,535,477.01	47,579,957	46,837,456	131,951,569		4,194,733
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.5 2.58

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

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 63-R3						
NET SALVAGE PERCENT.. -60						
1946	3,711.01	5,189	4,346	1,592	7.94	201
1947	24,496.26	34,062	28,529	10,665	8.25	1,293
1948	28,574.53	39,500	33,084	12,635	8.57	1,474
1949	69,047.82	94,869	79,459	31,018	8.90	3,485
1950	61,616.61	84,111	70,449	28,138	9.25	3,042
1951	87,249.30	118,327	99,107	40,492	9.60	4,218
1952	100,223.52	134,981	113,056	47,302	9.97	4,744
1953	125,138.51	167,327	140,148	60,074	10.35	5,804
1954	134,752.44	178,815	149,770	65,834	10.75	6,124
1955	173,052.12	227,836	190,828	86,055	11.16	7,711
1956	254,306.61	332,100	278,156	128,735	11.58	11,117
1957	230,609.58	298,579	250,080	118,895	12.02	9,891
1958	199,745.51	256,281	214,653	104,940	12.48	8,409
1959	223,875.32	284,569	238,346	119,855	12.95	9,255
1960	178,301.02	224,468	188,007	97,275	13.43	7,243
1961	423,405.77	527,658	441,950	235,499	13.93	16,906
1962	285,438.37	351,948	294,781	161,920	14.45	11,206
1963	295,467.67	360,338	301,808	170,940	14.98	11,411
1964	284,189.47	342,687	287,024	167,679	15.52	10,804
1965	444,500.99	529,674	443,638	267,564	16.08	16,640
1966	378,228.96	445,136	372,832	232,334	16.66	13,946
1967	503,755.36	585,444	490,349	315,660	17.24	18,310
1968	456,767.69	523,880	438,785	292,043	17.84	16,370
1969	663,075.80	750,050	628,218	432,703	18.46	23,440
1970	825,683.50	920,776	771,213	549,881	19.09	28,805
1971	1,135,607.30	1,247,951	1,045,244	771,728	19.73	39,114
1972	1,001,500.01	1,084,040	907,958	694,442	20.38	34,075
1973	1,730,653.25	1,843,824	1,544,329	1,224,716	21.05	58,181
1974	1,140,947.29	1,196,151	1,001,858	823,658	21.72	37,922
1975	1,935,218.33	1,994,947	1,670,905	1,425,444	22.41	63,607
1976	2,234,718.36	2,263,931	1,896,197	1,679,352	23.11	72,668
1977	2,574,511.82	2,561,742	2,145,634	1,973,585	23.82	82,854
1978	2,907,975.11	2,840,417	2,379,044	2,273,716	24.54	92,653
1979	3,953,781.78	3,788,609	3,173,219	3,152,832	25.27	124,766
1980	3,318,783.35	3,117,745	2,611,325	2,698,728	26.01	103,757
1981	4,003,379.39	3,684,646	3,086,143	3,319,264	26.76	124,038
1982	2,869,484.28	2,586,347	2,166,242	2,424,933	27.51	88,147
1983	3,246,423.99	2,862,619	2,397,639	2,796,639	28.28	98,891
1984	3,659,329.42	3,154,225	2,641,879	3,213,048	29.06	110,566
1985	4,597,862.66	3,872,136	3,243,179	4,113,401	29.84	137,849
1986	3,847,831.24	3,163,287	2,649,469	3,507,061	30.63	114,498



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

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 63-R3						
NET SALVAGE PERCENT.. -60						
1987	2,880,192.97	2,308,532	1,933,553	2,674,756	31.44	85,075
1988	2,786,982.38	2,176,522	1,822,986	2,636,186	32.25	81,742
1989	2,520,855.16	1,916,818	1,605,466	2,427,902	33.06	73,439
1990	2,427,787.53	1,794,854	1,503,313	2,381,147	33.89	70,261
1991	3,031,272.13	2,177,132	1,823,497	3,026,538	34.72	87,170
1992	3,667,811.66	2,556,083	2,140,894	3,727,605	35.56	104,826
1993	3,995,472.63	2,698,127	2,259,866	4,132,890	36.41	113,510
1994	4,814,665.14	3,146,172	2,635,134	5,068,330	37.27	135,990
1995	11,169,196.88	7,054,643	5,908,746	11,961,969	38.13	313,715
1996	7,949,959.66	4,845,659	4,058,571	8,661,364	39.00	222,086
1997	7,047,432.31	4,138,027	3,465,881	7,810,011	39.88	195,838
1998	7,283,609.02	4,112,151	3,444,208	8,209,566	40.77	201,363
1999	7,160,101.51	3,880,546	3,250,223	8,205,939	41.66	196,974
2000	7,702,928.61	4,000,593	3,350,770	8,973,916	42.55	210,903
2001	6,317,482.77	3,135,089	2,625,851	7,482,121	43.46	172,161
2002	4,417,790.88	2,090,216	1,750,699	5,317,766	44.37	119,850
2003	5,892,297.35	2,651,722	2,220,999	7,206,677	45.28	159,158
2004	6,789,589.04	2,896,928	2,426,375	8,436,967	46.20	182,618
2005	6,036,005.21	2,432,752	2,037,596	7,620,012	47.13	161,681
2006	7,979,223.16	3,027,509	2,535,746	10,231,011	48.06	212,880
2007	10,302,928.29	3,663,227	3,068,203	13,416,482	49.00	273,806
2008	11,380,314.04	3,774,623	3,161,505	15,046,997	49.94	301,302
2009	17,540,915.88	5,399,234	4,522,228	23,543,237	50.88	462,721
2010	14,503,542.04	4,110,652	3,442,952	19,762,715	51.84	381,225
2011	15,787,509.39	4,093,638	3,428,702	21,831,313	52.79	413,550
2012	18,671,542.32	4,386,468	3,673,967	26,200,501	53.75	487,451
2013	34,045,813.12	7,168,142	6,003,809	48,469,492	54.71	885,935
2014	25,441,305.89	4,736,154	3,966,853	36,739,236	55.67	659,947
2015	29,493,654.46	4,763,815	3,990,021	43,199,826	56.64	762,709
2016	15,642,961.95	2,141,459	1,793,618	23,235,121	57.61	403,317
2017	34,098,622.12	3,819,046	3,198,712	51,359,083	58.59	876,584
2018	23,980,094.19	2,094,901	1,754,623	36,613,528	59.56	614,734
2019	22,653,817.66	1,415,411	1,185,504	35,060,604	60.54	579,131
2020	24,143,848.04	907,422	760,028	37,870,129	61.52	615,574
2021	37,508,244.78	466,903	391,063	59,622,128	62.51	953,801
	497,678,991.49	165,062,392	138,251,042	658,035,344		13,408,462

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.1 2.69

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

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-R3						
NET SALVAGE PERCENT.. -55						
1940	30,355.03	41,882	38,956	8,094	7.14	1,134
1941	49,204.66	67,549	62,830	13,437	7.43	1,808
1942	77,935.42	106,471	99,033	21,767	7.71	2,823
1943	42,161.38	57,297	53,294	12,056	8.01	1,505
1944	69,041.64	93,333	86,813	20,202	8.31	2,431
1945	60,550.42	81,392	75,706	18,147	8.63	2,103
1946	135,718.77	181,399	168,727	41,637	8.95	4,652
1947	182,366.81	242,270	225,345	57,324	9.29	6,171
1948	227,380.44	300,226	279,253	73,187	9.63	7,600
1949	315,971.89	414,486	385,531	104,225	9.99	10,433
1950	186,686.21	243,245	226,252	63,112	10.36	6,092
1951	324,037.71	419,195	389,911	112,347	10.75	10,451
1952	344,693.48	442,625	411,704	122,571	11.15	10,993
1953	377,087.76	480,535	446,966	137,520	11.56	11,896
1954	3,221.90	4,073	3,788	1,206	11.99	101
1955	398,011.15	498,944	464,088	152,829	12.43	12,295
1956	678,094.21	842,781	783,906	267,140	12.88	20,741
1957	450,146.21	554,428	515,696	182,031	13.35	13,635
1958	373,020.16	455,075	423,284	154,897	13.84	11,192
1959	292,398.58	353,301	328,620	124,598	14.33	8,695
1960	235,476.62	281,603	261,931	103,058	14.85	6,940
1961	538,526.86	637,206	592,692	242,025	15.38	15,736
1962	286,345.84	335,132	311,720	132,116	15.92	8,299
1963	326,630.50	377,916	351,515	154,762	16.48	9,391
1964	266,471.25	304,688	283,403	129,627	17.05	7,603
1965	442,405.56	499,738	464,827	220,902	17.63	12,530
1966	356,442.13	397,535	369,764	182,721	18.23	10,023
1967	312,565.27	344,051	320,016	164,460	18.84	8,729
1968	316,415.92	343,615	319,611	170,834	19.46	8,779
1969	417,933.12	447,478	416,218	231,578	20.10	11,521
1970	792,804.94	836,563	778,122	450,726	20.75	21,722
1971	893,304.11	928,555	863,687	520,934	21.41	24,331
1972	768,266.89	786,306	731,376	459,438	22.08	20,808
1973	1,325,884.16	1,335,520	1,242,222	812,898	22.76	35,716
1974	1,169,621.87	1,158,869	1,077,912	735,002	23.45	31,343
1975	1,537,582.41	1,497,422	1,392,814	990,439	24.16	40,995
1976	1,598,641.83	1,529,803	1,422,933	1,054,962	24.87	42,419
1977	1,457,255.30	1,369,500	1,273,829	984,917	25.59	38,488
1978	1,971,581.97	1,818,047	1,691,041	1,364,911	26.33	51,839
1979	2,039,269.70	1,844,493	1,715,639	1,445,229	27.07	53,389
1980	2,234,997.24	1,981,549	1,843,121	1,621,125	27.82	58,272

AVISTA CORPORATION  
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ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

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-R3						
NET SALVAGE PERCENT.. -55						
1981	2,203,409.66	1,913,618	1,779,935	1,635,350	28.58	57,220
1982	2,253,482.44	1,915,715	1,781,886	1,711,012	29.35	58,297
1983	2,547,440.79	2,118,230	1,970,254	1,978,279	30.13	65,658
1984	2,830,502.61	2,300,952	2,140,211	2,247,068	30.91	72,697
1985	3,653,264.63	2,900,080	2,697,485	2,965,075	31.71	93,506
1986	4,056,177.30	3,142,594	2,923,057	3,364,018	32.51	103,476
1987	2,317,369.12	1,750,631	1,628,334	1,963,588	33.32	58,931
1988	151,446.18	111,448	103,662	131,080	34.14	3,839
1989	3,458,977.33	2,477,778	2,304,684	3,056,731	34.96	87,435
1990	3,065,889.92	2,134,799	1,985,665	2,766,464	35.80	77,276
1991	2,665,173.67	1,802,405	1,676,492	2,454,527	36.64	66,990
1992	1,953,063.96	1,281,223	1,191,719	1,835,530	37.49	48,961
1993	2,924,701.61	1,859,328	1,729,438	2,803,849	38.34	73,131
1994	2,082,559.61	1,280,761	1,191,289	2,036,678	39.21	51,943
1995	8,584,371.21	5,101,168	4,744,808	8,560,967	40.08	213,597
1996	4,452,456.74	2,553,484	2,375,101	4,526,207	40.95	110,530
1997	3,885,833.32	2,146,973	1,996,989	4,026,053	41.83	96,248
1998	4,152,490.97	2,206,191	2,052,070	4,384,291	42.72	102,629
1999	4,938,442.44	2,517,746	2,341,860	5,312,726	43.62	121,796
2000	5,762,074.87	2,814,048	2,617,463	6,313,753	44.52	141,818
2001	3,909,803.36	1,824,604	1,697,140	4,363,055	45.43	96,039
2002	2,664,581.42	1,185,669	1,102,840	3,027,261	46.34	65,327
2003	3,839,919.59	1,624,386	1,510,909	4,440,966	47.26	93,969
2004	3,627,635.06	1,455,021	1,353,375	4,269,459	48.18	88,615
2005	2,844,159.73	1,077,689	1,002,403	3,406,045	49.11	69,355
2006	4,221,664.94	1,505,024	1,399,885	5,143,696	50.05	102,771
2007	5,946,918.31	1,986,788	1,847,994	7,369,729	50.99	144,533
2008	8,224,664.54	2,563,414	2,384,337	10,363,893	51.93	199,574
2009	9,948,095.11	2,875,129	2,674,276	12,745,271	52.88	241,023
2010	11,353,205.60	3,024,125	2,812,864	14,784,605	53.83	274,654
2011	14,074,329.94	3,430,006	3,190,391	18,624,820	54.78	339,993
2012	11,074,953.36	2,445,494	2,274,655	14,891,523	55.74	267,160
2013	16,980,820.95	3,356,888	3,122,380	23,197,892	56.71	409,062
2014	9,480,311.89	1,657,097	1,541,335	13,153,148	57.67	228,076
2015	13,657,881.96	2,071,457	1,926,748	19,242,969	58.64	328,154
2016	15,295,808.42	1,965,909	1,828,573	21,879,930	59.61	367,051
2017	29,342,401.40	3,085,867	2,870,293	42,610,429	60.59	703,258
2018	12,873,696.41	1,055,978	982,209	18,972,020	61.56	308,187

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

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-R3						
NET SALVAGE PERCENT.. -55						
2019	12,593,302.95	738,818	687,205	18,832,415	62.54	301,126
2020	15,571,387.28	549,569	511,177	23,624,473	63.52	371,922
2021	20,330,124.75	237,598	221,000	31,290,694	64.51	485,052
	319,701,302.67	108,981,798	101,368,487	394,168,533		7,856,503
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						50.2 2.46

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

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-S2.5						
NET SALVAGE PERCENT.. -25						
1909	86,553.15	102,832	108,191			
1910	91,718.70	108,651	114,648			
1911	48,590.04	57,374	60,738			
1912	7,500.88	8,831	9,376			
1913	5,331.69	6,258	6,665			
1914	1,788.86	2,093	2,236			
1915	79,049.23	92,214	98,812			
1916	6,798.94	7,906	8,499			
1917	5,650.45	6,550	7,063			
1918	825.12	953	1,031			
1921	5,814.89	6,656	7,269			
1923	984.92	1,120	1,231			
1924	302.51	343	378			
1926	4,214.62	4,746	5,268			
1927	21,305.92	23,908	26,632			
1928	51,079.13	57,110	63,849			
1929	91,756.92	102,238	114,696			
1930	44,152.55	49,018	55,191			
1931	788.76	872	986			
1934	3,680.59	4,025	4,601			
1936	14,351.19	15,568	17,866	73	8.59	8
1937	6,942.69	7,499	8,606	72	8.83	8
1938	3,645.23	3,921	4,500	57	9.06	6
1939	13.58	15	17			
1940	3,751.02	3,999	4,589	100	9.56	10
1941	2,872.94	3,049	3,499	92	9.81	9
1944	11.93	12	14	1	10.61	
1945	3,355.02	3,491	4,006	188	10.89	17
1946	409.87	424	487	25	11.18	2
1947	7,793.92	8,023	9,207	535	11.47	47
1948	24,596.79	25,179	28,896	1,850	11.77	157
1949	15,830.27	16,110	18,488	1,300	12.08	108
1950	46,159.80	46,701	53,594	4,106	12.39	331
1951	22,683.75	22,806	26,172	2,183	12.72	172
1952	25,962.69	25,938	29,767	2,686	13.05	206
1953	42,392.13	42,074	48,284	4,706	13.39	351
1954	11,563.55	11,399	13,082	1,372	13.74	100
1955	27,831.52	27,243	31,264	3,525	14.10	250
1956	7,040.82	6,842	7,852	949	14.47	66
1957	2,404.12	2,319	2,661	344	14.85	23
1958	10,146.92	9,710	11,143	1,541	15.24	101

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

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-S2.5						
NET SALVAGE PERCENT.. -25						
1959	3,130.86	2,972	3,411	503	15.64	32
1960	4,252.39	4,003	4,594	721	16.05	45
1961	23,877.29	22,284	25,573	4,274	16.47	260
1962	30.90	29	33	6	16.91	
1963	23,721.03	21,737	24,946	4,705	17.35	271
1964	22,010.92	19,975	22,923	4,591	17.81	258
1965	17,535.88	15,752	18,077	3,843	18.29	210
1966	23,559.33	20,945	24,037	5,412	18.77	288
1967	6,935.67	6,099	6,999	1,671	19.27	87
1971	39,796.62	33,368	38,293	11,453	21.40	535
1972	39,704.34	32,863	37,714	11,916	21.96	543
1973	131,281.24	107,171	122,990	41,112	22.55	1,823
1974	210,312.17	169,262	194,246	68,644	23.15	2,965
1975	239,336.94	189,812	217,830	81,341	23.76	3,423
1976	185,654.72	144,989	166,390	65,678	24.39	2,693
1977	343,889.31	264,331	303,348	126,514	25.03	5,054
1978	315,290.07	238,347	273,529	120,584	25.69	4,694
1979	378,239.93	280,990	322,466	150,334	26.37	5,701
1980	366,409.28	267,337	306,798	151,214	27.06	5,588
1981	355,552.44	254,629	292,214	152,227	27.76	5,484
1982	377,238.61	264,939	304,046	167,502	28.48	5,881
1983	384,018.75	264,234	303,237	176,786	29.22	6,050
1984	939,325.12	632,776	726,178	447,978	29.97	14,948
1985	630,836.05	415,626	476,975	311,570	30.74	10,136
1986	728,748.31	469,205	538,463	372,472	31.52	11,817
1987	587,019.86	369,030	423,501	310,274	32.31	9,603
1988	1,149,531.80	704,534	808,528	628,387	33.13	18,967
1989	731,587.66	436,840	501,321	413,164	33.95	12,170
1990	1,078,260.45	626,429	718,894	628,932	34.79	18,078
1991	1,139,360.03	643,297	738,252	685,948	35.64	19,247
1992	2,588,113.10	1,418,480	1,627,857	1,607,284	36.50	44,035
1993	2,496,171.46	1,326,341	1,522,118	1,598,096	37.37	42,764
1994	4,376,586.52	2,250,550	2,582,746	2,887,987	38.26	75,483
1995	3,766,210.87	1,871,524	2,147,774	2,559,990	39.16	65,373
1996	2,781,799.15	1,334,186	1,531,121	1,946,128	40.06	48,580
1997	3,817,567.13	1,763,430	2,023,724	2,748,235	40.98	67,063
1998	3,265,467.33	1,449,990	1,664,018	2,417,816	41.91	57,691
1999	2,909,798.15	1,240,010	1,423,044	2,214,204	42.84	51,685
2000	3,573,705.95	1,458,340	1,673,601	2,793,531	43.78	63,808
2001	2,541,834.61	990,839	1,137,093	2,040,200	44.73	45,611
2002	2,207,022.68	819,578	940,553	1,818,225	45.69	39,795

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

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-S2.5						
NET SALVAGE PERCENT.. -25						
2003	2,555,904.83	901,947	1,035,080	2,159,801	46.65	46,298
2004	5,697,180.29	1,904,140	2,185,204	4,936,271	47.62	103,660
2005	2,992,626.88	943,837	1,083,154	2,657,630	48.60	54,684
2006	4,418,995.84	1,311,227	1,504,773	4,018,972	49.57	81,077
2007	3,986,918.90	1,107,118	1,270,536	3,713,113	50.56	73,440
2008	5,515,828.28	1,427,772	1,638,521	5,256,264	51.54	101,984
2009	3,695,622.05	886,256	1,017,073	3,602,455	52.53	68,579
2010	3,022,098.24	667,204	765,688	3,011,935	53.52	56,277
2011	4,756,647.68	959,535	1,101,169	4,844,641	54.51	88,876
2012	3,018,396.61	550,857	632,167	3,140,829	55.51	56,581
2013	2,661,270.01	434,519	498,657	2,827,931	56.51	50,043
2014	4,169,698.71	601,375	690,142	4,521,981	57.50	78,643
2015	6,753,595.19	844,199	968,809	7,473,185	58.50	127,747
2016	4,844,866.03	512,466	588,109	5,467,974	59.50	91,899
2017	8,866,215.72	767,260	880,513	10,202,257	60.50	168,632
2018	5,237,880.61	352,575	404,617	6,142,734	61.50	99,882
2019	5,729,586.36	275,450	316,108	6,845,875	62.50	109,534
2020	10,635,712.27	306,840	352,132	12,942,508	63.50	203,819
2021	10,085,164.95	96,944	111,254	12,495,202	64.50	193,724
	144,282,581.99	38,624,614	44,284,515	136,068,713		2,626,090
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.8 1.82

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

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 40-S1.5						
NET SALVAGE PERCENT.. -25						
1973	540.71	533	676			
1982	378,544.12	334,893	469,486	3,694	11.69	316
1983	1,335,642.42	1,164,513	1,632,529	37,024	12.10	3,060
1984	1,909,108.57	1,639,447	2,298,339	88,047	12.52	7,033
1985	2,745,120.08	2,320,484	3,253,084	178,316	12.95	13,770
1986	2,125,743.94	1,767,689	2,478,121	179,059	13.39	13,373
1987	1,643,648.35	1,343,169	1,882,987	171,573	13.85	12,388
1989	1,972,187.09	1,552,481	2,176,421	288,813	14.81	19,501
1990	2,594,731.30	2,001,997	2,806,597	436,817	15.31	28,531
1991	2,887,072.00	2,181,544	3,058,304	550,536	15.82	34,800
1992	4,697,150.88	3,471,488	4,866,675	1,004,764	16.35	61,453
1993	5,631,961.17	4,065,572	5,699,521	1,340,430	16.90	79,315
1994	6,963,498.25	4,904,914	6,876,193	1,828,180	17.46	104,707
1995	6,354,346.35	4,360,670	6,113,218	1,829,715	18.04	101,425
1996	5,261,337.05	3,511,942	4,923,387	1,653,284	18.64	88,695
1997	5,190,676.53	3,364,207	4,716,278	1,772,068	19.26	92,008
1998	4,410,823.32	2,771,927	3,885,961	1,627,568	19.89	81,828
1999	5,129,956.13	3,118,051	4,371,192	2,041,253	20.55	99,331
2000	3,685,198.35	2,162,751	3,031,958	1,574,540	21.22	74,201
2001	2,547,218.81	1,439,975	2,018,699	1,165,325	21.91	53,187
2002	2,335,241.35	1,267,598	1,777,044	1,142,008	22.63	50,464
2003	3,422,439.76	1,779,669	2,494,916	1,783,134	23.36	76,333
2004	6,411,099.07	3,183,511	4,462,960	3,550,914	24.11	147,280
2005	4,995,637.28	2,360,439	3,309,097	2,935,450	24.88	117,984
2006	7,546,806.68	3,379,554	4,737,793	4,695,715	25.67	182,926
2007	8,956,832.22	3,781,463	5,301,228	5,894,812	26.49	222,530
2008	9,253,787.62	3,666,813	5,140,501	6,426,734	27.32	235,239
2009	8,407,018.50	3,107,970	4,357,059	6,151,714	28.17	218,378
2010	7,118,496.76	2,440,310	3,421,068	5,477,053	29.03	188,669
2011	7,221,323.09	2,274,717	3,188,923	5,837,731	29.92	195,111
2012	5,610,336.31	1,609,465	2,256,307	4,756,613	30.82	154,335
2013	10,568,348.45	2,727,955	3,824,317	9,386,119	31.74	295,719
2014	9,800,393.12	2,244,903	3,147,127	9,103,364	32.67	278,646
2015	14,723,851.19	2,940,169	4,121,819	14,282,995	33.61	424,963
2016	8,637,409.39	1,465,660	2,054,707	8,742,055	34.57	252,880
2017	14,297,464.33	1,992,709	2,793,576	15,078,254	35.54	424,262
2018	11,896,374.67	1,293,731	1,813,680	13,056,788	36.52	357,524



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

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 40-S1.5						
NET SALVAGE PERCENT.. -25						
2019	11,436,776.96	889,924	1,247,584	13,048,387	37.51	347,864
2020	12,249,994.67	574,219	804,997	14,507,496	38.50	376,818
2021	19,789,262.21	309,207	433,477	24,303,101	39.50	615,268
	252,143,399.05	90,768,233	127,247,806	187,931,443		6,132,115
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.6 2.43

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

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-R2.5						
NET SALVAGE PERCENT.. -10						
1947	24,394.17	24,370	26,834			
1948	101,747.12	101,155	111,922			
1949	44,684.81	44,208	49,153			
1950	111,049.15	109,303	122,154			
1951	99,818.05	97,744	109,800			
1952	85,117.53	82,918	93,577	52	5.72	9
1953	102,932.61	99,752	112,575	651	5.95	109
1954	134,332.14	129,472	146,115	1,650	6.19	267
1955	184,035.21	176,365	199,036	3,403	6.44	528
1956	188,329.46	179,444	202,511	4,651	6.69	695
1957	181,838.72	172,259	194,403	5,620	6.94	810
1958	135,078.06	127,190	143,540	5,046	7.20	701
1959	163,963.01	153,414	173,135	7,224	7.47	967
1960	137,689.49	127,982	144,434	7,024	7.75	906
1961	134,317.07	123,991	139,930	7,819	8.04	973
1962	111,725.34	102,399	115,562	7,336	8.34	880
1963	95,904.50	87,223	98,435	7,060	8.66	815
1964	114,303.88	103,127	116,384	9,350	8.99	1,040
1965	118,818.16	106,311	119,977	10,723	9.33	1,149
1966	140,744.12	124,846	140,895	13,924	9.68	1,438
1967	280,355.27	246,343	278,010	30,381	10.06	3,020
1968	195,300.44	169,931	191,775	23,055	10.45	2,206
1969	243,505.41	209,731	236,692	31,164	10.85	2,872
1970	291,896.36	248,649	280,612	40,474	11.28	3,588
1971	689,049.33	580,290	654,885	103,069	11.72	8,794
1972	751,170.64	625,004	705,347	120,941	12.18	9,929
1973	1,187,741.01	975,705	1,101,130	205,385	12.66	16,223
1974	1,287,937.46	1,044,131	1,178,352	238,379	13.15	18,128
1975	1,649,545.48	1,318,779	1,488,305	326,195	13.66	23,880
1976	1,871,364.61	1,474,298	1,663,816	394,685	14.19	27,814
1977	2,223,799.69	1,725,535	1,947,349	498,831	14.73	33,865
1978	2,650,004.63	2,023,597	2,283,726	631,279	15.29	41,287
1979	3,055,629.33	2,294,350	2,589,284	771,908	15.87	48,639
1980	2,258,777.41	1,666,707	1,880,959	603,696	16.46	36,677
1981	2,826,164.02	2,047,443	2,310,638	798,142	17.07	46,757
1982	2,053,702.91	1,459,813	1,647,469	611,604	17.69	34,573
1983	3,328,453.62	2,319,799	2,618,005	1,043,294	18.32	56,948
1984	4,055,929.04	2,768,821	3,124,747	1,336,775	18.97	70,468
1985	3,670,454.55	2,452,378	2,767,626	1,269,874	19.63	64,690
1986	3,362,183.19	2,196,850	2,479,251	1,219,151	20.30	60,057
1987	2,021,948.79	1,290,448	1,456,333	767,811	20.99	36,580

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

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-R2.5						
NET SALVAGE PERCENT.. -10						
1988	1,372,743.00	855,274	965,218	544,799	21.68	25,129
1989	2,670,373.42	1,622,038	1,830,548	1,106,863	22.39	49,436
1990	2,643,033.57	1,563,566	1,764,559	1,142,778	23.11	49,450
1991	3,139,777.99	1,807,005	2,039,292	1,414,464	23.84	59,332
1992	3,750,785.97	2,097,590	2,367,231	1,758,634	24.58	71,547
1993	3,998,968.15	2,170,400	2,449,401	1,949,464	25.33	76,963
1994	4,613,795.86	2,426,949	2,738,928	2,336,247	26.09	89,546
1995	10,334,818.16	5,261,249	5,937,572	5,430,728	26.86	202,186
1996	4,517,432.43	2,223,209	2,508,998	2,460,178	27.63	89,040
1997	3,991,832.43	1,895,162	2,138,781	2,252,235	28.42	79,248
1998	3,695,473.53	1,689,423	1,906,595	2,158,426	29.22	73,868
1999	3,420,216.42	1,503,390	1,696,648	2,065,590	30.02	68,807
2000	3,073,670.06	1,295,613	1,462,161	1,918,876	30.84	62,220
2001	2,785,122.55	1,123,741	1,268,196	1,795,439	31.66	56,710
2002	2,710,349.88	1,044,081	1,178,296	1,803,089	32.49	55,497
2003	3,697,405.21	1,355,986	1,530,295	2,536,851	33.33	76,113
2004	4,949,848.37	1,722,745	1,944,200	3,500,633	34.18	102,418
2005	6,053,303.07	1,993,595	2,249,868	4,408,765	35.03	125,857
2006	9,976,408.56	3,096,877	3,494,974	7,479,075	35.89	208,389
2007	12,669,078.64	3,690,249	4,164,623	9,771,364	36.76	265,815
2008	9,763,558.29	2,654,907	2,996,190	7,743,724	37.64	205,731
2009	11,995,818.95	3,029,664	3,419,121	9,776,280	38.52	253,798
2010	10,794,584.18	2,514,922	2,838,210	9,035,833	39.41	229,278
2011	16,089,831.67	3,433,570	3,874,949	13,823,866	40.30	343,024
2012	10,411,869.19	2,015,738	2,274,857	9,178,199	41.20	222,772
2013	23,381,539.10	4,058,568	4,580,289	21,139,404	42.11	502,004
2014	11,773,356.47	1,807,917	2,040,321	10,910,371	43.02	253,612
2015	16,782,592.89	2,241,147	2,529,243	15,931,609	43.93	362,659
2016	8,305,552.69	939,192	1,059,923	8,076,185	44.86	180,031
2017	15,691,938.50	1,456,840	1,644,114	15,617,018	45.78	341,132
2018	8,336,014.08	603,361	680,922	8,488,693	46.71	181,732
2019	6,525,939.93	337,391	380,762	6,797,772	47.65	142,660
2020	7,371,083.39	228,651	258,044	7,850,148	48.59	161,559
2021	14,426,589.63	149,171	168,347	15,700,902	49.53	316,998
	308,080,442.02	97,321,256	109,826,359	229,062,127		6,242,843

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.7 2.03

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 369.10 SERVICES - OVERHEAD

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 70-R4						
NET SALVAGE PERCENT.. -35						
1943	5,887.03	7,154	7,947			
1944	20,512.90	24,800	27,692			
1945	20,427.87	24,564	27,578			
1946	32,258.39	38,572	43,549			
1947	87,570.19	104,101	118,220			
1948	64,473.70	76,160	87,039			
1949	73,039.23	85,715	98,603			
1950	49,661.61	57,878	67,043			
1951	81,901.11	94,740	110,566			
1952	133,649.02	153,415	180,426			
1954	192,141.39	216,851	259,391			
1955	226,018.99	252,775	302,571	2,555	12.01	213
1956	265,994.83	294,611	352,648	6,445	12.57	513
1957	241,079.29	264,317	316,387	9,070	13.15	690
1958	174,340.44	189,095	226,346	9,014	13.76	655
1959	259,088.29	277,916	332,665	17,104	14.38	1,189
1960	119,257.20	126,452	151,363	9,634	15.02	641
1961	226,967.58	237,814	284,663	21,743	15.67	1,388
1962	219,628.58	227,328	272,111	24,388	16.33	1,493
1963	220,659.94	225,503	269,926	27,965	17.01	1,644
1964	251,044.49	253,213	303,095	35,815	17.70	2,023
1965	251,390.89	250,220	299,512	39,866	18.39	2,168
1966	299,795.44	294,291	352,265	52,459	19.10	2,747
1967	284,105.87	275,000	329,174	54,369	19.81	2,745
1968	19,231.04	18,344	21,958	4,004	20.54	195
1969	147,710.23	138,789	166,130	33,279	21.28	1,564
1970	141,025.93	130,469	156,171	34,214	22.03	1,553
1971	213,643.00	194,558	232,885	55,533	22.78	2,438
1972	259,732.98	232,674	278,510	72,130	23.55	3,063
1973	274,263.65	241,566	289,154	81,102	24.33	3,333
1974	442,882.41	383,332	458,847	139,044	25.12	5,535
1975	523,463.38	444,902	532,546	174,130	25.93	6,715
1976	651,804.27	543,800	650,927	229,009	26.74	8,564
1977	785,185.70	642,668	769,271	290,730	27.56	10,549
1978	848,266.35	680,717	814,816	330,344	28.39	11,636
1979	922,839.40	725,611	868,554	377,279	29.23	12,907
1980	770,743.57	593,233	710,098	330,406	30.09	10,981
1981	784,700.78	590,967	707,385	351,961	30.95	11,372
1982	634,996.83	467,568	559,677	297,569	31.82	9,352
1983	804,344.78	578,614	692,599	393,266	32.70	12,026
1984	977,755.92	686,569	821,821	498,149	33.59	14,830

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 369.10 SERVICES - OVERHEAD

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 70-R4						
NET SALVAGE PERCENT.. -35						
1985	1,021,611.57	699,835	837,700	541,476	34.48	15,704
1986	906,780.70	605,258	724,492	499,662	35.39	14,119
1987	828,125.75	538,224	644,252	473,718	36.30	13,050
1988	903,076.75	570,917	683,386	535,768	37.22	14,395
1989	792,294.41	486,817	582,718	486,879	38.14	12,766
1990	946,200.24	564,419	675,608	601,762	39.07	15,402
1991	1,079,179.62	624,176	747,137	709,755	40.01	17,739
1992	1,350,910.03	756,847	905,943	917,786	40.95	22,412
1993	1,433,726.66	776,980	930,042	1,005,489	41.90	23,997
1994	1,645,563.48	861,302	1,030,976	1,190,535	42.86	27,777
1995	2,626,389.08	1,326,560	1,587,888	1,957,737	43.81	44,687
1996	1,676,357.49	815,366	975,990	1,287,093	44.78	28,743
1997	1,615,850.40	756,007	904,938	1,276,460	45.74	27,907
1998	1,446,210.00	649,578	777,543	1,174,840	46.71	25,152
1999	1,281,150.24	551,485	660,126	1,069,427	47.68	22,429
2000	1,530,125.42	629,740	753,797	1,311,872	48.66	26,960
2001	1,400,746.06	550,018	658,370	1,232,637	49.64	24,832
2002	1,623,956.48	606,972	726,543	1,465,798	50.62	28,957
2003	1,655,001.24	587,295	702,990	1,531,262	51.60	29,676
2004	1,140,634.96	382,978	458,423	1,081,434	52.59	20,563
2005	591,833.77	187,528	224,470	574,506	53.57	10,724
2006	957,387.37	285,081	341,241	951,232	54.56	17,435
2007	810,928.71	225,990	270,509	824,245	55.55	14,838
2008	750,967.85	194,945	233,349	780,458	56.54	13,804
2009	879,424.26	211,326	252,956	934,267	57.54	16,237
2010	975,481.78	215,787	258,296	1,058,604	58.53	18,087
2011	702,184.80	141,918	169,875	778,074	59.52	13,072
2012	5,145,288.42	940,716	1,126,034	5,820,105	60.52	96,168
2013	791,120.31	129,379	154,866	913,146	61.52	14,843
2014	263,772.71	38,102	45,608	310,485	62.51	4,967
2015	3,147,992.55	393,998	471,615	3,778,175	63.51	59,489
2016	1,586,065.76	167,933	201,015	1,940,174	64.51	30,076
2017	1,408,674.62	121,976	146,005	1,755,706	65.51	26,801
2018	1,388,767.23	93,742	112,209	1,762,627	66.50	26,506
2019	1,421,240.53	68,516	82,014	1,836,661	67.50	27,210
2020	2,295,790.03	66,418	79,502	3,019,815	68.50	44,085
2021	3,487,170.26	33,613	40,235	4,667,445	69.50	67,157
	66,511,466.03	28,204,608	33,730,790	56,059,690		1,103,488

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.8 1.66

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 369.20 SERVICES - UNDERGROUND - SPOKANE NETWORK

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 70-R4						
NET SALVAGE PERCENT.. -35						
1956	4,113.93	4,557	5,264	290	12.57	23
1957	5,598.31	6,138	7,091	467	13.15	36
1958	4,041.74	4,384	5,065	391	13.76	28
1959	5,983.63	6,418	7,414	664	14.38	46
1960	3,309.61	3,509	4,054	414	15.02	28
1961	5,222.56	5,472	6,321	729	15.67	47
1962	5,047.74	5,225	6,036	778	16.33	48
1963	5,062.93	5,174	5,977	858	17.01	50
1964	5,750.73	5,800	6,700	1,063	17.70	60
1965	5,749.30	5,723	6,611	1,151	18.39	63
1966	6,846.16	6,720	7,763	1,479	19.10	77
1967	6,478.93	6,271	7,244	1,503	19.81	76
1968	1,840.37	1,755	2,027	457	20.54	22
1969	3,362.37	3,159	3,649	890	21.28	42
1971	3,576.87	3,257	3,763	1,066	22.78	47
1972	1,801.07	1,613	1,863	568	23.55	24
1973	6,303.46	5,552	6,414	2,096	24.33	86
1974	10,336.04	8,946	10,335	3,619	25.12	144
1975	11,855.24	10,076	11,640	4,365	25.93	168
1976	14,753.61	12,309	14,220	5,697	26.74	213
1977	17,764.72	14,540	16,797	7,185	27.56	261
1978	19,186.66	15,397	17,787	8,115	28.39	286
1979	20,866.00	16,407	18,954	9,215	29.23	315
1980	17,422.59	13,410	15,492	8,028	30.09	267
1981	17,733.02	13,355	15,428	8,512	30.95	275
1982	14,347.34	10,564	12,204	7,165	31.82	225
1983	18,171.03	13,072	15,101	9,430	32.70	288
1984	22,085.19	15,508	17,915	11,900	33.59	354
1985	23,073.73	15,806	18,260	12,890	34.48	374
1986	20,479.68	13,670	15,792	11,856	35.39	335
1987	18,700.69	12,154	14,041	11,205	36.30	309
1988	20,391.24	12,891	14,892	12,636	37.22	339
1989	17,887.58	10,991	12,697	11,451	38.14	300
1990	21,360.49	12,742	14,720	14,117	39.07	361
1991	19,193.74	11,101	12,824	13,088	40.01	327
1992	30,492.28	17,083	19,735	21,430	40.95	523
1993	32,359.59	17,537	20,259	23,426	41.90	559
1994	37,138.31	19,439	22,456	27,681	42.86	646
1995	59,270.66	29,937	34,584	45,431	43.81	1,037
1996	37,830.68	18,401	21,257	29,814	44.78	666
1997	36,464.33	17,061	19,709	29,518	45.74	645

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 369.20 SERVICES - UNDERGROUND - SPOKANE NETWORK

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 70-R4						
NET SALVAGE PERCENT.. -35						
1998	32,634.23	14,658	16,933	27,123	46.71	581
1999	28,908.87	12,444	14,376	24,651	47.68	517
2000	34,525.96	14,210	16,416	30,194	48.66	621
2001	31,603.97	12,410	14,336	28,329	49.64	571
2002	26,482.81	9,898	11,434	24,318	50.62	480
2003	37,335.56	13,249	15,306	35,097	51.60	680
2004	106,927.24	35,902	41,475	102,877	52.59	1,956
2005	206,025.91	65,281	75,414	202,721	53.57	3,784
2006	188,389.28	56,097	64,805	189,521	54.56	3,474
2007	303,519.03	84,585	97,715	312,036	55.55	5,617
2008	375,741.21	97,539	112,680	394,571	56.54	6,979
2009	342,370.18	82,272	95,043	367,157	57.54	6,381
2010	277,657.60	61,421	70,955	303,883	58.53	5,192
2011	175,415.55	35,453	40,956	195,855	59.52	3,291
2012	430,432.48	78,696	90,912	490,172	60.52	8,099
2013	17,299.72	2,829	3,268	20,087	61.52	327
2014	560,636.11	80,984	93,555	663,304	62.51	10,611
2015	205,593.59	25,732	29,726	247,825	63.51	3,902
2016	288,562.09	30,553	35,296	354,263	64.51	5,492
2017	574,650.96	49,758	57,482	718,297	65.51	10,965
2018	838,970.05	56,630	65,421	1,067,189	66.50	16,048
2019	937,897.13	45,215	52,233	1,213,928	67.50	17,984
2020	1,039,616.86	30,077	34,746	1,368,737	68.50	19,982
2021	900,441.67	8,679	10,026	1,205,570	69.50	17,346
	8,600,892.21	1,437,696	1,660,864	9,950,340		160,900

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 61.8 1.87

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 369.30 SERVICES - UNDERGROUND - 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 70-R4						
NET SALVAGE PERCENT.. -35						
1968	108,771.90	103,754	127,713	19,129	20.54	931
1969	183,425.62	172,347	212,146	35,479	21.28	1,667
1970	195,415.26	180,787	222,535	41,276	22.03	1,874
1971	267,525.13	243,627	299,886	61,273	22.78	2,690
1972	327,263.11	293,169	360,868	80,937	23.55	3,437
1973	352,335.30	310,330	381,992	93,661	24.33	3,850
1974	580,891.34	502,784	618,888	165,315	25.12	6,581
1975	478,717.49	406,871	500,826	145,443	25.93	5,609
1976	832,092.64	694,215	854,524	268,801	26.74	10,052
1977	1,004,504.63	822,179	1,012,038	344,043	27.56	12,483
1978	1,087,731.94	872,884	1,074,452	393,986	28.39	13,878
1979	1,185,205.47	931,904	1,147,101	452,926	29.23	15,495
1980	992,885.15	764,213	940,686	399,709	30.09	13,284
1981	1,011,127.62	761,491	937,336	427,686	30.95	13,819
1982	818,800.83	602,908	742,132	363,249	31.82	11,416
1983	1,039,378.28	747,688	920,345	482,816	32.70	14,765
1984	1,216,428.49	854,163	1,051,407	590,771	33.59	17,588
1985	1,320,753.95	904,757	1,113,685	669,333	34.48	19,412
1986	1,172,609.96	782,694	963,435	619,588	35.39	17,507
1987	1,013,925.52	658,981	811,154	557,645	36.30	15,362
1988	1,169,446.90	739,314	910,037	668,716	37.22	17,967
1989	987,379.42	606,684	746,780	586,182	38.14	15,369
1990	1,221,944.72	728,903	897,222	752,403	39.07	19,258
1991	1,395,927.07	807,377	993,818	890,684	40.01	22,262
1992	1,751,974.49	981,544	1,208,204	1,156,962	40.95	28,253
1993	1,859,910.35	1,007,942	1,240,697	1,270,182	41.90	30,315
1994	2,135,165.87	1,117,564	1,375,633	1,506,841	42.86	35,157
1995	3,409,593.17	1,722,148	2,119,829	2,483,122	43.81	56,679
1996	2,176,572.68	1,058,666	1,303,135	1,635,238	44.78	36,517
1997	2,098,630.87	981,885	1,208,623	1,624,529	45.74	35,517
1998	1,878,467.12	843,729	1,038,564	1,497,367	46.71	32,057
1999	1,664,257.28	716,398	881,830	1,364,917	47.68	28,627
2000	1,988,373.82	818,337	1,007,309	1,676,996	48.66	34,464
2001	1,820,380.63	714,792	879,853	1,577,661	49.64	31,782
2002	2,110,847.54	788,952	971,138	1,878,506	50.62	37,110
2003	2,146,487.76	761,705	937,599	1,960,159	51.60	37,988
2004	3,144,505.07	1,055,794	1,299,599	2,945,483	52.59	56,008
2005	3,398,083.74	1,076,712	1,325,348	3,262,065	53.57	60,894
2006	4,503,052.29	1,340,872	1,650,508	4,428,613	54.56	81,170
2007	4,310,903.60	1,201,365	1,478,786	4,340,934	55.55	78,145
2008	3,896,780.62	1,011,571	1,245,164	4,015,490	56.54	71,020



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 369.30 SERVICES - UNDERGROUND - 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 70-R4						
NET SALVAGE PERCENT.. -35						
2009	3,922,655.23	942,614	1,160,284	4,135,301	57.54	71,868
2010	3,821,319.16	845,318	1,040,520	4,118,261	58.53	70,362
2011	2,639,590.25	533,484	656,677	2,906,770	59.52	48,837
2012	3,529,477.37	645,296	794,309	3,970,485	60.52	65,606
2013	3,084,077.30	504,367	620,836	3,542,668	61.52	57,586
2014	5,291,148.75	764,306	940,800	6,202,251	62.51	99,220
2015	5,576,193.43	697,908	859,070	6,668,791	63.51	105,004
2016	3,796,467.25	401,972	494,796	4,630,435	64.51	71,779
2017	6,731,358.90	582,862	717,457	8,369,878	65.51	127,765
2018	4,901,527.45	330,853	407,254	6,209,808	66.50	93,381
2019	5,553,042.24	267,704	329,522	7,167,085	67.50	106,179
2020	6,261,856.10	181,159	222,993	8,230,513	68.50	120,153
2021	6,836,447.46	65,897	81,114	9,148,090	69.50	131,627
	126,203,635.53	38,457,740	47,338,457	123,036,451		2,217,626
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.5 1.76

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 370.10 METERS - IDAHO

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)
INTERIM SURVIVOR CURVE.. IOWA 33-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -2						
1947	1,068.48	959	957	133	3.96	34
1948	8,813.47	7,892	7,878	1,112	4.03	276
1949	3,629.12	3,242	3,236	466	4.10	114
1950	7,352.17	6,551	6,539	960	4.17	230
1951	20,164.70	17,930	17,898	2,670	4.23	631
1952	16,030.36	14,218	14,193	2,158	4.30	502
1953	20,719.26	18,338	18,305	2,829	4.36	649
1954	21,787.18	19,235	19,201	3,022	4.43	682
1955	35,072.64	30,899	30,844	4,930	4.49	1,098
1956	21,428.41	18,837	18,804	3,053	4.55	671
1957	17,232.46	15,116	15,089	2,488	4.61	540
1958	12,546.77	10,985	10,965	1,833	4.66	393
1959	30,390.48	26,550	26,503	4,495	4.72	952
1960	30,432.39	26,536	26,489	4,552	4.77	954
1961	29,146.84	25,366	25,321	4,409	4.82	915
1962	31,261.89	27,144	27,096	4,791	4.88	982
1963	28,516.59	24,712	24,668	4,419	4.93	896
1964	24,250.10	20,974	20,937	3,798	4.98	763
1965	27,318.55	23,588	23,546	4,319	5.02	860
1966	35,842.79	30,884	30,829	5,731	5.07	1,130
1967	29,138.86	25,055	25,010	4,712	5.12	920
1968	30,996.76	26,606	26,559	5,058	5.16	980
1969	43,375.89	37,149	37,083	7,160	5.21	1,374
1970	34,277.69	29,301	29,249	5,714	5.25	1,088
1971	59,159.08	50,475	50,385	9,957	5.29	1,882
1972	69,932.68	59,546	59,440	11,891	5.33	2,231
1973	65,069.65	55,292	55,194	11,177	5.37	2,081
1974	88,566.06	75,098	74,964	15,373	5.41	2,842
1975	94,028.45	79,584	79,442	16,467	5.44	3,027
1976	123,503.30	104,292	104,107	21,866	5.48	3,990
1977	150,840.16	127,074	126,848	27,009	5.52	4,893
1978	165,314.78	138,967	138,720	29,901	5.55	5,388
1979	169,102.47	141,843	141,591	30,894	5.58	5,537
1980	113,240.13	94,763	94,594	20,911	5.61	3,727
1981	162,070.19	135,294	135,053	30,259	5.64	5,365
1982	365,486.51	304,325	303,784	69,012	5.67	12,171
1983	304,840.78	253,234	252,784	58,154	5.69	10,220
1984	252,714.82	209,332	208,960	48,809	5.72	8,533
1985	358,739.57	296,391	295,864	70,050	5.74	12,204
1986	205,614.48	169,323	169,022	40,705	5.77	7,055

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 370.10 METERS - IDAHO

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)
INTERIM SURVIVOR CURVE.. IOWA 33-L1.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -2						
1987	135,429.44	111,190	110,992	27,146	5.79	4,688
1988	121,109.03	99,119	98,943	24,588	5.81	4,232
1989	146,024.74	119,043	118,831	30,114	5.84	5,157
1990	193,355.50	157,052	156,773	40,450	5.86	6,903
1991	209,964.35	169,870	169,568	44,596	5.88	7,584
1992	216,300.40	174,253	173,943	46,683	5.90	7,912
1993	248,966.74	199,543	199,188	54,758	5.93	9,234
1994	237,107.21	189,100	188,764	53,085	5.95	8,922
1995	366,042.11	290,208	289,692	83,671	5.98	13,992
1996	291,304.44	229,489	229,081	68,050	6.01	11,323
1997	307,522.18	240,609	240,181	73,492	6.04	12,168
1998	362,234.68	281,288	280,788	88,691	6.07	14,611
1999	255,824.26	197,042	196,692	64,249	6.10	10,533
2000	304,685.52	232,447	232,034	78,745	6.14	12,825
2001	206,528.00	155,936	155,659	55,000	6.18	8,900
2002	208,692.53	155,771	155,494	57,372	6.22	9,224
2003	275,659.62	203,153	202,792	78,381	6.26	12,521
2004	266,280.49	193,508	193,164	78,442	6.30	12,451
2005	32,510.84	23,242	23,201	9,960	6.35	1,569
2007	113,783.31	78,252	78,113	37,946	6.45	5,883
2008	11,195,068.40	7,520,648	7,507,272	3,911,698	6.50	601,800
2009	388,852.26	254,354	253,902	142,727	6.55	21,790
2010	270,795.04	171,900	171,594	104,617	6.59	15,875
2011	1,061,893.03	650,658	649,501	433,630	6.64	65,306
2012	264,046.18	155,316	155,040	114,287	6.68	17,109
2013	1,009,564.03	565,645	564,639	465,116	6.72	69,214
2015	420,435.36	206,904	206,536	222,308	6.79	32,741
2017	226,670.49	90,676	90,515	140,689	6.85	20,539
2019	870,983.91	234,192	233,775	654,629	6.90	94,874
2020	296.26	54	54	248	6.92	36
2021	989,452.11	67,821	67,700	941,541	6.94	135,669
	24,506,399.42	16,201,183	16,172,372	8,824,155		1,364,365

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 5.57

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 370.30 METERS - WASHINGTON STANDARD

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 12-L2.5						
NET SALVAGE PERCENT.. -2						
1960	28.71	29	29			
2008	216,184.23	149,762	169,055	51,453	3.85	13,364
2009	9,615.50	6,498	7,335	2,473	4.05	611
2010	1,500.21	991	1,119	411	4.23	97
2011	53.80	35	40	15	4.45	3
2012	169.68	105	119	54	4.72	11
2017	17,656.72	6,379	7,201	10,809	7.75	1,395
2019	1,190.68	248	280	934	9.55	98
2020	781,010.25	98,918	111,659	684,971	10.51	65,173
2021	70.46	3	4	68	11.50	6
	1,027,480.24	262,968	296,841	751,189		80,758
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 7.86

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 370.40 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.. -2						
2018	56,855,803.14	13,454,357	8,469,575	49,523,344	11.52	4,298,901
2019	112,062.72	19,051	11,993	102,311	12.50	8,185
2020	390,016.83	39,782	25,043	372,774	13.50	27,613
2021	2,089,520.02	71,037	44,718	2,086,593	14.50	143,903
	59,447,402.71	13,584,227	8,551,329	52,085,022		4,478,602
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.6 7.53

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - CATALYST BUILDING

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						
2020	580,338.65	24,374	23,303	557,036	33.53	16,613
2021	24,647.86	345	329	24,318	34.51	705
	604,986.51	24,719	23,632	581,354		17,318
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.6 2.86

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 371.01 ELECTRIC VEHICLE CHARGING STATION - RESIDENTIAL

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 10-S3						
NET SALVAGE PERCENT.. 0						
2016	172,288.09	91,830	77,919	94,369	4.67	20,207
2017	1,164,453.82	517,017	438,698	725,756	5.56	130,532
2018	511,377.50	178,471	151,436	359,942	6.51	55,291
2019	107,916.09	26,979	22,892	85,024	7.50	11,337
2021	616,425.72	30,821	26,152	590,274	9.50	62,134
	2,572,461.22	845,118	717,097	1,855,364		279,501
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.6 10.87

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 371.02 ELECTRIC VEHICLE CHARGING STATION - MULTI-UNIT DWELLINGS

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 10-S3						
NET SALVAGE PERCENT.. 0						
2016	165,896.47	88,423	106,800	59,097	4.67	12,655
	165,896.47	88,423	106,800	59,097		12,655
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.7 7.63



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - MERCURY VAPOR

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 33-S1						
NET SALVAGE PERCENT.. -15						
1967	17,053.70	17,722	19,612			
1968	54,028.61	55,600	62,133			
1969	33,714.17	34,342	38,771			
1970	52,218.89	52,646	60,052			
1971	113,838.46	113,538	130,914			
1972	103,820.17	102,425	119,393			
1973	55,183.64	53,846	63,461			
1974	187,204.12	180,579	215,285			
1975	95,843.49	91,382	110,220			
1976	145,073.97	136,653	166,835			
1977	167,127.08	155,446	192,196			
1978	99,383.01	91,294	114,290			
1979	111,716.11	101,260	128,474			
1980	139,898.54	125,100	160,883			
1981	152,439.02	134,401	175,305			
1982	71,901.03	62,491	82,686			
1983	102,640.62	87,884	118,037			
1984	48,468.68	40,875	55,739			
1985	42,473.79	35,243	48,845			
1986	20,759.54	16,943	23,873			
1987	24,213.38	19,424	27,845			
1988	62,212.58	49,019	71,544			
1989	37,756.41	29,210	43,420			
1990	45,148.04	34,252	51,057	863	11.23	77
1991	35,050.55	26,054	38,837	1,471	11.67	126
1992	80,854.97	58,861	87,739	5,244	12.11	433
1993	251,189.29	178,835	266,574	22,294	12.57	1,774
1994	240,775.23	167,478	249,645	27,247	13.04	2,089
1995	273,296.05	185,526	276,548	37,742	13.52	2,792
1996	202,731.09	134,161	199,983	33,158	14.01	2,367
1997	235,502.20	151,663	226,071	44,757	14.52	3,082
1998	155,046.10	97,040	144,649	33,654	15.04	2,238
1999	146,046.18	88,659	132,157	35,796	15.58	2,298
2000	229,721.07	135,051	201,309	62,870	16.13	3,898
2001	125,966.17	71,596	106,722	38,139	16.69	2,285
2002	303,756.12	166,402	248,042	101,278	17.28	5,861
2003	178,807.05	94,215	140,439	65,189	17.88	3,646
2004	40,586.88	20,508	30,570	16,105	18.50	871
2006	20,394.62	9,382	13,985	9,469	19.80	478
2009	311.48	120	179	179	21.91	8
2014	128.29	32	48	100	25.91	4

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - MERCURY VAPOR

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 33-S1						
NET SALVAGE PERCENT.. -15						
2018	30,307.42	3,633	5,415	29,439	29.56	996
2019	4,872.48	421	627	4,976	30.52	163
2021	2,716.64	47	70	3,054	32.50	94
	4,542,176.93	3,411,259	4,650,479	573,024		35,580
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.1 0.78

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND CONDUCTOR

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 33-S1						
NET SALVAGE PERCENT.. -15						
1964	66.47	71	76			
1965	25,675.12	27,200	29,526			
1966	224.56	236	258			
1967	18,587.81	19,316	21,376			
1968	27,911.48	28,723	32,098			
1969	16,745.15	17,057	19,257			
1970	25,364.10	25,571	29,169			
1971	54,860.18	54,715	63,089			
1972	45,775.83	45,161	52,642			
1973	26,280.75	25,643	30,223			
1974	87,898.47	84,788	101,083			
1975	41,164.57	39,249	47,339			
1976	66,850.21	62,970	76,770	108	5.97	18
1977	76,518.16	71,170	86,766	1,230	6.31	195
1978	45,323.33	41,634	50,758	1,364	6.64	205
1979	50,762.03	46,011	56,094	2,282	6.99	326
1980	63,319.29	56,621	69,029	3,788	7.34	516
1981	68,732.29	60,599	73,879	5,163	7.70	671
1982	32,447.23	28,201	34,381	2,933	8.06	364
1983	46,251.34	39,602	48,281	4,908	8.43	582
1984	21,850.20	18,427	22,465	2,663	8.80	303
1985	19,163.84	15,901	19,386	2,652	9.19	289
1986	9,374.00	7,651	9,328	1,452	9.58	152
1987	10,950.91	8,785	10,710	1,884	9.98	189
1988	27,974.33	22,042	26,872	5,298	10.39	510
1989	16,997.47	13,150	16,032	3,515	10.80	325
1990	20,325.27	15,420	18,799	4,575	11.23	407
1991	15,780.16	11,730	14,301	3,846	11.67	330
1992	35,316.56	25,710	31,344	9,270	12.11	765
1993	112,597.41	80,164	97,731	31,756	12.57	2,526
1994	107,851.88	75,019	91,459	32,571	13.04	2,498
1995	122,383.80	83,080	101,286	39,455	13.52	2,918
1996	90,780.39	60,076	73,241	31,156	14.01	2,224
1997	105,425.09	67,894	82,773	38,466	14.52	2,649
1998	69,456.15	43,471	52,997	26,878	15.04	1,787
1999	65,361.45	39,678	48,373	26,793	15.58	1,720
2000	102,883.92	60,485	73,740	44,577	16.13	2,764
2001	56,454.43	32,087	39,119	25,804	16.69	1,546
2002	135,864.40	74,428	90,739	65,505	17.28	3,791
2003	74,562.63	39,288	47,898	37,849	17.88	2,117
2004	117,154.08	59,198	72,171	62,556	18.50	3,381

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND CONDUCTOR

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 33-S1						
NET SALVAGE PERCENT.. -15						
2005	89,487.01	43,222	52,694	50,216	19.14	2,624
2006	145,379.18	66,874	81,529	85,657	19.80	4,326
2007	105,681.72	46,109	56,213	65,321	20.48	3,190
2008	111,741.21	45,988	56,066	72,436	21.19	3,418
2009	100,085.15	38,680	47,156	67,942	21.91	3,101
2010	50,128.19	18,063	22,021	35,626	22.66	1,572
2011	25,750.72	8,579	10,459	19,154	23.44	817
2012	48,513.79	14,810	18,056	37,735	24.24	1,557
2013	126,915.49	35,118	42,814	103,139	25.06	4,116
2014	198,132.17	48,954	59,682	168,170	25.91	6,491
2015	356,462.72	77,141	94,046	315,886	26.79	11,791
2016	126,377.71	23,386	28,511	116,823	27.69	4,219
2017	604,572.41	92,490	112,759	582,499	28.61	20,360
2018	456,185.82	54,686	66,670	457,944	29.56	15,492
2019	342,297.83	29,582	36,065	357,578	30.52	11,716
2020	293,896.45	15,260	18,604	319,377	31.51	10,136
2021	426,470.61	7,430	9,058	481,383	32.50	14,812
	5,767,344.92	2,294,594	2,775,261	3,857,186		155,806
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.8 2.70

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - DECORATIVE AND METAL  
STANDARDS

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 33-S1						
NET SALVAGE PERCENT.. -15						
1964	59.64	64	69			
1965	37,179.91	39,388	42,757			
1966	349.87	367	402			
1967	28,286.67	29,395	32,530			
1968	43,227.21	44,484	49,711			
1969	26,065.48	26,551	29,975			
1970	16,081.55	16,213	18,494			
1971	78,802.34	78,594	90,263	360	4.38	82
1972	78,037.06	76,988	88,419	1,324	4.69	282
1973	39,340.19	38,386	44,085	1,156	5.00	231
1974	139,113.16	134,190	154,114	5,866	5.32	1,103
1975	70,670.52	67,381	77,385	3,886	5.64	689
1976	106,652.45	100,462	115,378	7,272	5.97	1,218
1977	122,847.38	114,261	131,226	10,048	6.31	1,592
1978	73,329.04	67,361	77,362	6,966	6.64	1,049
1979	82,607.24	74,876	85,993	9,005	6.99	1,288
1980	103,796.34	92,816	106,597	12,769	7.34	1,740
1981	113,470.52	100,044	114,898	15,593	7.70	2,025
1982	53,856.77	46,808	53,758	8,177	8.06	1,015
1983	77,347.98	66,228	76,061	12,889	8.43	1,529
1984	36,745.07	30,988	35,589	6,668	8.80	758
1985	32,448.76	26,924	30,921	6,395	9.19	696
1986	15,957.61	13,024	14,958	3,393	9.58	354
1987	18,719.34	15,017	17,247	4,280	9.98	429
1988	48,088.53	37,890	43,516	11,786	10.39	1,134
1989	7,084.66	5,481	6,295	1,852	10.80	171
1990	35,159.04	26,674	30,634	9,799	11.23	873
1991	27,390.97	20,360	23,383	8,117	11.67	696
1992	63,151.06	45,973	52,799	19,825	12.11	1,637
1993	196,541.72	139,929	160,705	65,318	12.57	5,196
1994	188,672.27	131,236	150,721	66,252	13.04	5,081
1995	214,481.33	145,600	167,218	79,436	13.52	5,875
1996	159,430.02	105,506	121,171	62,174	14.01	4,438
1997	185,407.89	119,403	137,131	76,088	14.52	5,240
1998	122,311.08	76,552	87,918	52,740	15.04	3,507
1999	115,215.25	69,943	80,328	52,170	15.58	3,349
2000	181,625.17	106,776	122,629	86,240	16.13	5,347
2001	99,807.57	56,728	65,151	49,628	16.69	2,974
2002	240,435.97	131,714	151,270	125,231	17.28	7,247
2003	141,815.25	74,723	85,817	77,271	17.88	4,322

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - DECORATIVE AND METAL  
STANDARDS

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 33-S1						
NET SALVAGE PERCENT.. -15						
2004	549,217.21	277,519	318,723	312,877	18.50	16,912
2005	543,830.43	262,670	301,669	323,736	19.14	16,914
2006	582,712.21	268,048	307,846	362,273	19.80	18,297
2007	750,281.20	327,347	375,949	486,874	20.48	23,773
2008	651,068.84	267,955	307,739	440,990	21.19	20,811
2009	405,509.78	156,717	179,985	286,351	21.91	13,069
2010	444,974.10	160,337	184,143	327,577	22.66	14,456
2011	354,544.97	118,118	135,655	272,072	23.44	11,607
2012	556,120.57	169,766	194,972	444,567	24.24	18,340
2013	509,282.37	140,919	161,842	423,833	25.06	16,913
2014	507,482.27	125,387	144,004	439,601	25.91	16,966
2015	804,911.67	174,189	200,051	725,597	26.79	27,085
2016	968,891.77	179,290	205,910	908,316	27.69	32,803
2017	1,219,106.42	186,504	214,195	1,187,777	28.61	41,516
2018	953,501.33	114,302	131,273	965,254	29.56	32,654
2019	1,010,661.66	87,344	100,312	1,061,949	30.52	34,795
2020	1,317,937.22	68,431	78,591	1,437,037	31.51	45,606
2021	1,612,476.67	28,093	32,264	1,822,084	32.50	56,064
	17,164,120.57	5,708,234	6,550,001	13,188,737		531,748
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.8 3.10

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 373.40 STREET LIGHTING AND SIGNAL SYSTEMS - HIGH PRESSURE SODIUM  
VAPOR

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 33-S1						
NET SALVAGE PERCENT.. -15						
1985	12,088.79	10,031	7,996	5,906	9.19	643
1986	33,830.26	27,611	22,008	16,897	9.58	1,764
1987	22,616.74	18,144	14,462	11,547	9.98	1,157
1988	25,976.14	20,467	16,314	13,559	10.39	1,305
1989	16,959.51	13,121	10,459	9,044	10.80	837
1990	42,979.95	32,607	25,991	23,436	11.23	2,087
1991	39,000.55	28,990	23,108	21,743	11.67	1,863
1992	87,779.36	63,902	50,936	50,010	12.11	4,130
1993	144,903.22	103,164	82,231	84,408	12.57	6,715
1994	173,047.06	120,368	95,944	103,060	13.04	7,903
1995	178,404.75	121,109	96,535	108,630	13.52	8,035
1996	186,717.66	123,564	98,492	116,233	14.01	8,296
1997	263,701.08	169,823	135,364	167,892	14.52	11,563
1998	245,726.85	153,795	122,588	159,998	15.04	10,638
1999	253,788.23	154,065	122,804	169,052	15.58	10,851
2000	311,174.64	182,937	145,817	212,034	16.13	13,145
2001	306,769.67	174,361	138,981	213,804	16.69	12,810
2002	356,255.66	195,162	155,562	254,132	17.28	14,707
2003	398,774.78	210,117	167,482	291,109	17.88	16,281
2004	450,287.48	227,530	181,362	336,469	18.50	18,188
2005	459,788.78	222,078	177,016	351,741	19.14	18,377
2006	646,547.88	297,412	237,064	506,466	19.80	25,579
2007	722,905.40	315,403	251,404	579,937	20.48	28,317
2008	655,903.44	269,945	215,170	539,119	21.19	25,442
2009	910,547.87	351,899	280,495	766,635	21.91	34,990
2010	1,304,407.83	470,017	374,646	1,125,423	22.66	49,666
2011	2,605,283.80	867,963	691,844	2,304,232	23.44	98,303
2012	1,157,272.45	353,278	281,594	1,049,269	24.24	43,287
2013	1,617,064.93	447,444	356,653	1,502,972	25.06	59,975
2014	1,214,109.84	299,979	239,110	1,157,116	25.91	44,659
2015	3,709,512.59	802,764	639,875	3,626,064	26.79	135,351
2016	1,939,193.35	358,841	286,029	1,944,043	27.69	70,207
2017	1,640,204.96	250,926	200,011	1,686,225	28.61	58,938
2018	1,786,877.26	214,204	170,740	1,884,169	29.56	63,740

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 373.40 STREET LIGHTING AND SIGNAL SYSTEMS - HIGH PRESSURE SODIUM  
VAPOR

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 33-S1						
NET SALVAGE PERCENT.. -15						
2019	1,666,685.20	144,039	114,812	1,801,876	30.52	59,039
2020	1,665,498.48	86,477	68,930	1,846,393	31.51	58,597
2021	2,271,593.49	39,577	31,546	2,580,787	32.50	79,409
	29,524,179.93	7,943,114	6,331,375	27,621,432		1,106,794
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.0 3.75



AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 373.50 STREET LIGHTING AND SIGNAL SYSTEMS - LED

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 33-S1						
NET SALVAGE PERCENT.. -15						
2012	814.41	249	354	583	24.24	24
2013	4,324.28	1,197	1,701	3,272	25.06	131
2015	4,316,546.89	934,131	1,327,356	3,636,673	26.79	135,747
2016	3,951,749.61	731,257	1,039,081	3,505,431	27.69	126,596
2017	3,511,601.77	537,221	763,366	3,274,976	28.61	114,470
2018	2,121,260.88	254,288	361,331	2,078,119	29.56	70,302
2019	1,398,142.98	120,831	171,695	1,436,169	30.52	47,057
2020	1,247,720.85	64,785	92,056	1,342,823	31.51	42,616
2021	1,418,531.42	24,714	35,118	1,596,193	32.50	49,114
	17,970,693.09	2,668,673	3,792,058	16,874,239		586,057
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.8 3.26

AVISTA CORPORATION  
ELECTRIC PLANT

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 50-S1						
NET SALVAGE PERCENT.. -5						
1933	655.76	646	689			
1941	35.34	33	36	1	5.43	
1949	129.89	115	126	10	7.89	1
1961	8,583.57	6,855	7,507	1,506	11.97	126
1964	282.82	219	240	57	13.08	4
1970	170,154.78	123,527	135,273	43,390	15.43	2,812
1971	25,419.42	18,235	19,969	6,721	15.84	424
1972	14,012.98	9,929	10,873	3,841	16.26	236
1973	3,992.47	2,793	3,059	1,133	16.69	68
1974	266,719.80	184,221	201,738	78,318	17.11	4,577
1975	16,498.26	11,243	12,312	5,011	17.55	286
1976	2,266.22	1,523	1,668	712	17.99	40
1978	84,573.75	55,235	60,487	28,315	18.90	1,498
1979	28,471.42	18,320	20,062	9,833	19.36	508
1980	10,135.84	6,420	7,030	3,613	19.84	182
1981	84,507.70	52,672	57,680	31,053	20.32	1,528
1983	66,741.28	40,225	44,050	26,028	21.30	1,222
1984	1,186.05	702	769	476	21.81	22
1985	44,180.12	25,681	28,123	18,266	22.32	818
1986	62,486.97	35,627	39,015	26,596	22.85	1,164
1987	87,679.78	49,015	53,676	38,388	23.38	1,642
1989	1,191.21	638	699	552	24.48	23
1990	43,297.25	22,695	24,853	20,609	25.04	823
1992	41,222.24	20,594	22,552	20,731	26.21	791
1993	1,895.00	923	1,011	979	26.81	37
1994	95,107.97	45,098	49,386	50,477	27.42	1,841
1995	12,987.81	5,989	6,558	7,079	28.04	252
1996	12,267.88	5,493	6,015	6,866	28.68	239
1997	5,881.01	2,553	2,796	3,379	29.33	115
1998	173,811.50	73,037	79,982	102,520	29.99	3,418
1999	88,605.56	35,968	39,388	53,648	30.67	1,749
2000	18,251.75	7,144	7,823	11,341	31.36	362
2001	1,847.26	696	762	1,178	32.07	37
2004	3,678.04	1,214	1,329	2,533	34.28	74
2005	60,713.46	19,061	20,873	42,876	35.05	1,223
2006	80,503.56	23,955	26,233	58,296	35.83	1,627
2007	39,886.61	11,191	12,255	29,626	36.64	809
2008	30,443.89	8,023	8,786	23,180	37.45	619
2009	1,224,801.10	301,191	329,831	956,210	38.29	24,973
2010	195,686.86	44,628	48,872	156,599	39.14	4,001
2011	2,129,961.07	446,845	489,334	1,747,125	40.01	43,667

AVISTA CORPORATION  
ELECTRIC PLANT

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 50-S1						
NET SALVAGE PERCENT.. -5						
2012	151,925.57	29,033	31,794	127,728	40.90	3,123
2013	664,247.68	114,383	125,259	572,201	41.80	13,689
2014	180,592.76	27,647	30,276	159,346	42.71	3,731
2015	244,567.53	32,613	35,714	221,082	43.65	5,065
2016	1,057,194.29	120,108	131,529	978,525	44.59	21,945
2017	189,113.12	17,633	19,310	179,259	45.56	3,935
2018	200,113.89	14,582	15,968	194,152	46.53	4,173
2019	264,579.64	13,835	15,151	262,658	47.51	5,528
2020	51,839.24	1,633	1,788	52,643	48.50	1,085
2021	9,626,855.79	101,082	110,693	9,997,505	49.50	201,970
	17,871,784.76	2,192,721	2,401,202	16,364,172		368,082
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.5 2.06

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND 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	7,797.58	1,300	1,300	6,498	12.50	520
2021	25,241.08	841	841	24,400	14.50	1,683
	33,038.66	2,141	2,141	30,898		2,203
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.0 6.67

AVISTA CORPORATION  
ELECTRIC PLANT

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	176,337.30	158,704	150,813	25,524	0.50	25,524
2018	174,183.55	121,928	115,866	58,318	1.50	38,879
2019	230,434.12	115,217	109,488	120,946	2.50	48,378
2020	719,728.58	215,919	205,183	514,546	3.50	147,013
2021	335,690.73	33,569	31,900	303,791	4.50	67,509
	1,636,374.28	645,337	613,250	1,023,124		327,303
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 20.00

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE - 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.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	326,249.47	163,125	163,115	163,134	2.50	65,254
	326,249.47	163,125	163,115	163,134		65,254
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 20.00

AVISTA CORPORATION  
ELECTRIC PLANT

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						
1992	10,541.17	8,274	9,487			
1996	87.00	65	78			
2001	77,095.33	52,535	69,386			
2003	4,099.83	2,667	3,690			
2005	5,296.48	3,289	4,689	78	4.34	18
2006	57,522.96	34,945	49,817	1,954	4.55	429
2008	320,880.26	187,302	267,016	21,776	4.92	4,426
2009	71,710.34	40,890	58,292	6,247	5.13	1,218
2010	387,423.18	214,686	306,055	42,626	5.38	7,923
2011	265,493.90	141,489	201,706	37,239	5.71	6,522
2012	437,952.50	221,292	315,472	78,685	6.14	12,815
2013	1,305,363.22	615,104	876,887	297,940	6.67	44,669
2014	880,361.08	378,620	539,757	252,568	7.31	34,551
2015	531,625.96	204,031	290,865	187,598	8.03	23,362
2016	1,482,813.26	492,829	702,573	631,959	8.83	71,570
2017	575,906.81	159,569	227,480	290,836	9.69	30,014
2018	191,377.98	41,830	59,633	112,607	10.60	10,623
2019	443,728.08	70,171	100,035	299,320	11.54	25,938
2020	874,155.17	83,733	119,369	667,371	12.51	53,347
2021	146,274.18	4,701	6,702	124,945	13.50	9,255
	8,069,708.69	2,958,022	4,208,989	3,053,749		336,680

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1 4.17

AVISTA CORPORATION  
ELECTRIC PLANT

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						
2000	8,537.74	5,451	7,684			
2001	1,546.90	969	1,392			
2002	139,095.85	85,569	125,186			
2003	313,258.86	189,391	281,090	843	5.58	151
2004	80,860.35	48,074	71,350	1,424	5.77	247
2006	52,961.66	30,394	45,110	2,555	6.16	415
2007	187,700.56	105,433	156,482	12,449	6.39	1,948
2008	181,607.28	99,222	147,263	16,184	6.68	2,423
2009	344,056.91	181,418	269,257	40,394	7.04	5,738
2010	2,804,590.47	1,413,514	2,097,909	426,222	7.48	56,982
2011	543,194.45	258,815	384,128	104,747	8.00	13,093
2012	610,999.64	271,392	402,794	147,106	8.61	17,085
2013	2,174,576.87	886,458	1,315,663	641,456	9.30	68,974
2014	1,597,320.72	586,881	871,037	566,552	10.06	56,317
2015	3,358,156.58	1,088,043	1,614,851	1,407,490	10.88	129,365
2016	2,519,303.41	701,548	1,041,223	1,226,150	11.74	104,442
2017	1,952,170.51	450,606	668,781	1,088,172	12.64	86,090
2018	2,831,202.56	514,101	763,018	1,785,064	13.57	131,545
2019	2,592,321.68	338,975	503,100	1,829,990	14.53	125,946
2020	1,159,991.79	91,506	135,811	908,182	15.51	58,555
2021	2,514,973.90	66,569	98,801	2,164,676	16.50	131,192
	25,968,428.69	7,414,329	11,001,930	12,369,656		990,508
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 3.81



AVISTA CORPORATION  
ELECTRIC PLANT

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						
2013	5,097,472.12	1,919,963	2,434,712	2,153,013	11.63	185,126
2014	803,925.63	268,069	339,939	383,594	12.59	30,468
2015	737,653.53	214,104	271,506	392,382	13.55	28,958
2016	1,061,044.31	261,176	331,198	623,742	14.53	42,928
2017	1,794,809.13	361,834	458,843	1,156,485	15.52	74,516
2018	1,724,095.34	270,769	343,364	1,208,322	16.51	73,187
2019	723,332.14	81,375	103,192	547,807	17.50	31,303
2020	339,270.35	22,901	29,041	276,302	18.50	14,935
2021	483,209.55	10,872	13,787	421,102	19.50	21,595
	12,764,812.10	3,411,063	4,325,582	7,162,749		503,016
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.2 3.94

AVISTA CORPORATION  
ELECTRIC PLANT

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						
1949	261.37	235	235			
1962	6,968.11	6,271	6,271			
1963	13,792.85	12,414	12,414			
1969	5,085.15	4,577	4,577			
1975	652.70	587	587			
1978	4,721.10	4,143	4,249			
1979	3,914.17	3,397	3,523			
1994	3,855.02	2,726	3,359	111	3.43	32
1995	807.87	561	691	36	3.66	10
1996	11,960.05	8,147	10,039	725	3.89	186
1997	9,872.66	6,592	8,123	762	4.13	185
1998	96,310.35	63,005	77,635	9,044	4.37	2,070
2001	8,966.62	5,483	6,756	1,314	5.13	256
2002	3,040.16	1,816	2,238	498	5.38	93
2004	21,604.28	12,310	15,168	4,276	5.87	728
2005	23,787.94	13,233	16,306	5,103	6.11	835
2006	96,351.94	52,301	64,446	22,271	6.35	3,507
2007	243,920.86	129,109	159,089	60,440	6.59	9,171
2008	89,006.02	45,811	56,449	23,656	6.85	3,453
2009	609,780.82	303,900	374,468	174,335	7.14	24,417
2010	235,914.93	113,328	139,644	72,679	7.46	9,742
2011	319,839.69	146,806	180,895	106,961	7.84	13,643
2012	787,961.68	341,733	421,086	288,080	8.29	34,750
2013	571,159.73	231,001	284,641	229,403	8.81	26,039
2014	593,244.09	219,238	270,147	263,773	9.43	27,972
2015	778,010.64	256,452	316,002	384,208	10.14	37,890
2016	730,725.95	208,805	257,291	400,362	10.92	36,663
2017	1,074,122.93	256,178	315,665	651,046	11.76	55,361
2018	543,863.68	102,790	126,659	362,818	12.64	28,704
2019	812,448.27	111,509	137,402	593,801	13.56	43,791
2020	305,171.25	25,576	31,515	243,139	14.51	16,757
2021	283,798.61	7,982	9,835	245,584	15.50	15,844
	8,290,921.49	2,698,016	3,317,405	4,144,424		392,099

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 4.73

AVISTA CORPORATION  
ELECTRIC PLANT

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	1,000.00	700	700	300	7.50	40
2006	20,365.23	12,626	12,626	7,739	9.50	815
2007	180,227.08	104,532	104,534	75,693	10.50	7,209
2008	77,674.33	41,944	41,945	35,729	11.50	3,107
2009	55,664.99	27,832	27,832	27,833	12.50	2,227
2010	6,918.15	3,182	3,182	3,736	13.50	277
2011	4,951.93	2,080	2,080	2,872	14.50	198
2015	5,177.44	1,346	1,346	3,831	18.50	207
2016	35,486.67	7,807	7,807	27,680	19.50	1,419
2021	85,317.54	1,706	1,706	83,611	24.50	3,413
	472,783.36	203,755	203,758	269,025		18,912
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.2 4.00

AVISTA CORPORATION  
ELECTRIC PLANT

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	17,431.56	16,996	16,986	446	0.50	446
2003	113,615.96	105,095	105,035	8,581	1.50	5,721
2004	69,562.35	60,867	60,833	8,729	2.50	3,492
2005	172,185.82	142,053	141,973	30,213	3.50	8,632
2006	363,914.03	282,033	281,873	82,041	4.50	18,231
2007	343,127.81	248,768	248,627	94,501	5.50	17,182
2008	106,854.20	72,127	72,086	34,768	6.50	5,349
2009	101,946.64	63,717	63,681	38,266	7.50	5,102
2010	38,716.37	22,262	22,249	16,467	8.50	1,937
2011	121,620.41	63,851	63,815	57,805	9.50	6,085
2012	333,150.73	158,247	158,157	174,994	10.50	16,666
2013	10,976.58	4,665	4,662	6,315	11.50	549
2014	186,059.91	69,772	69,733	116,327	12.50	9,306
2015	857,732.96	278,763	278,605	579,128	13.50	42,898
2016	102,258.31	28,121	28,105	74,153	14.50	5,114
2017	165,800.42	37,305	37,284	128,516	15.50	8,291
2018	1,311,126.59	229,447	229,317	1,081,810	16.50	65,564
2019	1,318,262.84	164,783	164,690	1,153,573	17.50	65,918
2020	896,881.54	67,266	67,228	829,654	18.50	44,846
2021	765,050.86	19,126	19,115	745,936	19.50	38,253
	7,396,275.89	2,135,264	2,134,054	5,262,222		369,582

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2    5.00

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 394.10 TOOLS, SHOP AND GARAGE EQUIPMENT - ELECTRIC VEHICLE CHARGER

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 10-S2.5						
NET SALVAGE PERCENT.. 0						
2015	51,258.01	30,345	31,759	19,499	4.08	4,779
2017	62,583.22	27,224	28,492	34,091	5.65	6,034
2019	3,388.86	844	883	2,506	7.51	334
	117,230.09	58,413	61,134	56,096		11,147
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0						9.51

AVISTA CORPORATION  
ELECTRIC PLANT

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						
2007	35,970.89	34,772	34,385	1,586	0.50	1,586
2008	14,532.23	13,079	12,933	1,599	1.50	1,066
2009	78,185.98	65,155	64,430	13,756	2.50	5,502
2010	29,068.35	22,286	22,038	7,030	3.50	2,009
2014	101,438.94	50,719	50,155	51,284	7.50	6,838
2017	143,351.76	43,006	42,527	100,825	10.50	9,602
2018	375,480.14	87,611	86,636	288,844	11.50	25,117
2019	681,771.38	113,631	112,366	569,405	12.50	45,552
2020	197,276.95	19,728	19,509	177,768	13.50	13,168
2021	1,244,423.58	41,477	41,015	1,203,408	14.50	82,994
	2,901,500.20	491,464	485,994	2,415,506		193,434
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 6.67

AVISTA CORPORATION  
ELECTRIC PLANT

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	250,827.91	58,526	58,418	192,410	11.50	16,731
2021	3,055.54	102	101	2,954	14.50	204
	253,883.45	58,628	58,519	195,364		16,935
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 6.67

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 396.30 POWER OPERATED 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 16-L2						
NET SALVAGE PERCENT.. 0						
1983	16,727.50	15,410	16,728			
1985	21,906.06	19,688	21,906			
1986	89,867.15	79,757	89,867			
1987	2,104.00	1,842	2,104			
1991	1,765.16	1,457	1,765			
1992	113,349.04	92,166	113,349			
1993	73,072.19	58,412	72,736	336	3.21	105
1994	207,699.32	163,173	203,187	4,512	3.43	1,315
1995	50,753.96	39,144	48,743	2,011	3.66	549
1996	41,595.96	31,483	39,203	2,393	3.89	615
1997	331,489.46	245,925	306,232	25,257	4.13	6,115
1999	114,069.10	81,132	101,028	13,041	4.62	2,823
2000	25,359.90	17,641	21,967	3,393	4.87	697
2005	101,167.86	62,534	77,869	23,299	6.11	3,813
2007	234,484.94	137,905	171,723	62,762	6.59	9,524
2009	863,738.27	478,295	595,586	268,152	7.14	37,556
2010	930,586.57	496,701	618,505	312,082	7.46	41,834
2011	95,020.67	48,461	60,345	34,676	7.84	4,423
2012	1,015,146.10	489,179	609,139	406,007	8.29	48,976
	4,329,903.21	2,560,305	3,171,982	1,157,921		158,345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.3 3.66



AVISTA CORPORATION  
ELECTRIC PLANT

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						
1977	84,471.67	81,163	84,472			
1979	1,146.08	1,075	1,146			
1981	7,579.03	6,929	7,579			
1982	69,493.09	62,688	69,493			
1984	167,281.33	146,719	167,281			
1985	278,254.23	240,573	278,254			
1986	327,971.47	279,186	327,971			
1987	296,664.85	248,703	296,665			
1988	153,169.88	126,301	153,170			
1989	100,742.97	81,685	100,743			
1992	43,283.01	33,220	43,283			
1993	275,773.43	207,520	275,773			
1995	512,220.88	369,224	512,221			
1996	819,681.21	577,531	819,681			
1997	199,198.92	136,949	199,199			
1998	35,621.76	23,867	35,622			
1999	687,432.55	448,261	687,433			
2000	78,631.82	49,833	78,632			
2003	768,654.95	441,654	702,164	66,491	10.21	6,512
2004	211,215.90	116,872	185,809	25,407	10.72	2,370
2005	192,766.92	102,407	162,812	29,955	11.25	2,663
2006	755,350.90	383,658	609,959	145,392	11.81	12,311
2007	237,179.47	114,835	182,570	54,609	12.38	4,411
2008	1,947,115.07	894,057	1,421,417	525,698	12.98	40,501
2009	2,194,524.08	950,953	1,511,873	682,651	13.60	50,195
2010	9,081,630.87	3,689,413	5,865,614	3,216,017	14.25	225,685
2012	2,342,263.72	815,881	1,297,128	1,045,135	15.64	66,824
	21,869,320.06	10,631,157	16,077,964	5,791,356		411,472
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.1 1.88

AVISTA CORPORATION  
ELECTRIC PLANT

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						
2005	112,824.21	69,528	95,831	16,993	6.14	2,768
2006	35,595.45	20,934	28,853	6,742	6.59	1,023
2007	38,007.61	21,284	29,336	8,672	7.04	1,232
2008	274,599.64	145,708	200,830	73,770	7.51	9,823
2009	84,268.93	42,187	58,147	26,122	7.99	3,269
2010	729,458.94	342,846	472,546	256,913	8.48	30,296
2011	464,930.96	203,696	280,755	184,176	8.99	20,487
2012	214,433.36	86,978	119,882	94,551	9.51	9,942
2013	145,044.60	53,939	74,344	70,701	10.05	7,035
2014	167,960.67	56,583	77,989	89,972	10.61	8,480
2015	90,557.77	27,167	37,444	53,114	11.20	4,742
2016	230,457.18	60,352	83,184	147,273	11.81	12,470
2017	364,425.77	80,629	111,132	253,294	12.46	20,329
2018	564,305.77	100,870	139,030	425,276	13.14	32,365
2019	403,278.71	53,684	73,993	329,286	13.87	23,741
2020	81,132.12	6,795	9,365	71,767	14.66	4,895
2021	55,985.42	1,680	2,316	53,670	15.52	3,458
	4,057,267.11	1,374,860	1,894,977	2,162,290		196,355
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.0 4.84

AVISTA CORPORATION  
ELECTRIC PLANT

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	3,643,256.73	3,521,827	3,476,006	167,251	0.50	167,251
2008	4,104,208.29	3,693,787	3,645,729	458,479	1.50	305,653
2009	2,487,122.24	2,072,594	2,045,628	441,494	2.50	176,598
2010	2,496,255.90	1,913,805	1,888,905	607,351	3.50	173,529
2011	2,896,296.92	2,027,408	2,001,030	895,267	4.50	198,948
2012	4,614,813.01	2,922,700	2,884,674	1,730,139	5.50	314,571
2013	4,501,347.26	2,550,778	2,517,591	1,983,756	6.50	305,193
2014	4,712,884.31	2,356,442	2,325,783	2,387,101	7.50	318,280
2015	3,061,410.29	1,326,601	1,309,341	1,752,069	8.50	206,126
2016	2,511,899.45	921,038	909,055	1,602,844	9.50	168,720
2017	2,003,809.63	601,143	593,322	1,410,488	10.50	134,332
2018	1,878,781.70	438,376	432,672	1,446,110	11.50	125,749
2019	1,745,675.86	290,952	287,167	1,458,509	12.50	116,681
2020	3,768,842.58	376,884	371,981	3,396,862	13.50	251,619
2021	1,676,492.76	55,878	55,151	1,621,342	14.50	111,817
	46,103,096.93	25,070,213	24,744,035	21,359,062		3,075,067
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9						6.67

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 397.50 COMMUNICATION EQUIPMENT - SUB INTEGRATION

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						
2014	164,776.10	82,388	82,313	82,463	7.50	10,995
2015	131,124.18	56,820	56,768	74,356	8.50	8,748
2016	599,508.16	219,822	219,621	379,887	9.50	39,988
2017	142,898.78	42,870	42,831	100,068	10.50	9,530
2018	305,455.26	71,272	71,206	234,249	11.50	20,369
2019	652,787.50	108,800	108,700	544,088	12.50	43,527
2020	348,623.75	34,862	34,830	313,794	13.50	23,244
2021	1,192,651.64	39,751	39,715	1,152,937	14.50	79,513
	3,537,825.37	656,585	655,984	2,881,841		235,914
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 6.67

AVISTA CORPORATION  
ELECTRIC PLANT

ACCOUNT 397.60 COMMUNICATION EQUIPMENT - DISTRIBUTION

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						
2020	342,491.50	34,249	34,049	308,442	13.50	22,848
2021	221,472.98	7,382	7,338	214,135	14.50	14,768
	563,964.48	41,631	41,387	522,577		37,616
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.9 6.67

AVISTA CORPORATION  
ELECTRIC PLANT

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)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	17,352.88	16,485	16,286	1,067	0.50	1,067
2013	63,764.84	54,200	53,544	10,221	1.50	6,814
2014	43,349.30	32,512	32,119	11,230	2.50	4,492
2016	12,672.06	6,970	6,886	5,786	4.50	1,286
2017	1,703.32	766	757	946	5.50	172
2018	2,322.60	813	803	1,520	6.50	234
2019	47,643.32	11,911	11,767	35,876	7.50	4,783
2020	85,132.90	12,770	12,615	72,518	8.50	8,532
2021	14,607.35	730	721	13,886	9.50	1,462
	288,548.57	137,157	135,498	153,051		28,842
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.3 10.00