

AVISTA CORPORATION
GAS PLANT - ALLOCATED ALL

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	160,963.26	144,867	131,219	29,744	0.50	29,744
2019	96,957.25	48,479	43,912	53,045	2.50	21,218
2020	75,420.74	22,626	20,494	54,927	3.50	15,693
	333,341.25	215,972	195,625	137,716		66,655
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1						20.00

AVISTA CORPORATION
GAS PLANT - ALLOCATED ALL

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						
2020	50,237.38	4,812	5,687	39,527	12.51	3,160
	50,237.38	4,812	5,687	39,527		3,160
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 6.29

AVISTA CORPORATION
GAS PLANT - ALLOCATED ALL

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						
2018	46,950.20	8,874	6,893	35,362	12.64	2,798
	46,950.20	8,874	6,893	35,362		2,798
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.6 5.96

AVISTA CORPORATION
GAS PLANT - ALLOCATED ALL

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	20,727.97	20,210	20,172	556	0.50	556
2005	57,361.38	47,323	47,234	10,127	3.50	2,893
2006	217,295.52	168,404	168,089	49,207	4.50	10,935
2007	119,617.16	86,722	86,560	33,057	5.50	6,010
2008	409,473.90	276,395	275,877	133,597	6.50	20,553
2009	165,720.59	103,575	103,381	62,340	7.50	8,312
2010	102,657.24	59,028	58,917	43,740	8.50	5,146
2011	25,733.41	13,510	13,485	12,248	9.50	1,289
2012	202,171.14	96,031	95,851	106,320	10.50	10,126
2014	958,195.80	359,323	358,650	599,546	12.50	47,964
2015	339,761.55	110,423	110,216	229,546	13.50	17,003
2018	1,521,248.58	266,219	265,720	1,255,529	16.50	76,093
2019	874,780.15	109,348	109,143	765,637	17.50	43,751
2020	280,759.24	21,057	21,018	259,741	18.50	14,040
2021	375,689.62	9,392	9,374	366,316	19.50	18,785
	5,671,193.25	1,746,960	1,743,687	3,927,506		283,456

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9 5.00

AVISTA CORPORATION
GAS PLANT - ALLOCATED ALL

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						
2010	74,033.85	56,760	56,765	17,269	3.50	4,934
2014	81,995.78	40,998	41,001	40,995	7.50	5,466
2019	49,141.28	8,190	8,191	40,950	12.50	3,276
2021	28,044.69	935	935	27,110	14.50	1,870
	233,215.60	106,883	106,892	126,324		15,546
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.1 6.67

AVISTA CORPORATION
GAS PLANT - ALLOCATED ALL

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	24,581.03	23,762	23,263	1,318	0.50	1,318
2011	66,852.88	46,797	45,813	21,040	4.50	4,676
2017	158,334.41	47,500	46,502	111,832	10.50	10,651
2018	33,151.53	7,735	7,572	25,580	11.50	2,224
	282,919.85	125,794	123,150	159,770		18,869
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 6.67