

AVISTA CORPORATION
COMMON PLANT

ACCOUNT 389.30 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 65-R4						
NET SALVAGE PERCENT.. 0						
1908	1,023.98	1,024	1,024			
1914	14.47	14	14			
1918	65.20	65	65			
1922	376.04	376	376			
1924	301.36	299	168	133	0.44	133
1926	431.58	426	239	193	0.77	193
1929	0.13					
1930	52.70	51	29	24	1.59	15
1937	19.14	18	10	9	3.26	3
1951	3,652.86	3,243	1,821	1,832	7.29	251
1967	19,339.06	14,677	8,241	11,098	15.67	708
2008	23,758.96	4,916	2,760	20,999	51.55	407
2009	1,685,653.07	323,123	181,423	1,504,230	52.54	28,630
2017	1,888,643.45	130,467	73,253	1,815,391	60.51	30,002
	3,623,332.00	478,699	269,423	3,353,909		60,342
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.6 1.67

AVISTA CORPORATION
COMMON PLANT

ACCOUNT 389.40 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 65-R4						
NET SALVAGE PERCENT.. 0						
1906	55.00	55	55			
1907	300.00	300	300			
1908	6,750.54	6,751	6,751			
1910	678.56	679	679			
1913	6,930.46	6,930	6,930			
1914	885.27	885	885			
1922	1,373.34	1,373	1,373			
1925	25.00	25	25			
1926	110.15	109	110			
1927	2,403.14	2,368	2,403			
1928	767.07	753	767			
1930	904.30	882	904			
1935	201.00	192	201			
1936	162.66	155	163			
1937	206.73	196	207			
1940	264.20	248	264			
1942	49.88	46	49	1	4.57	
1943	103.41	96	102	1	4.85	
1944	564.12	520	555	9	5.12	2
1949	1,367.59	1,229	1,311	57	6.61	9
1951	44.04	39	42	2	7.29	
1952	75.00	66	70	5	7.65	1
1954	79.96	70	75	5	8.42	1
1972	813.02	573	611	202	19.20	11
1975	1,775.45	1,189	1,268	507	21.46	24
1982	12,896.86	7,516	8,014	4,883	27.12	180
2019	99,328.41	3,820	4,074	95,255	62.50	1,524
	139,115.16	37,065	38,188	100,928		1,752

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.6 1.26

AVISTA CORPORATION
COMMON 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-R2						
NET SALVAGE PERCENT.. -10						
1924	137.47	151	151			
1933	75,259.99	80,915	43,004	39,782	1.13	35,205
1937	1,689.89	1,777	944	915	2.20	416
1938	92.45	97	52	50	2.48	20
1940	25.93	27	14	15	3.04	5
1943	460.10	467	248	258	3.91	66
1947	326.02	322	171	188	5.07	37
1949	581.30	567	301	338	5.65	60
1954	918.45	866	460	550	7.15	77
1956	956.19	888	472	580	7.78	75
1957	103,854.39	95,733	50,879	63,361	8.10	7,822
1958	282.24	258	137	173	8.43	21
1959	12,745.89	11,561	6,144	7,876	8.77	898
1962	204.00	180	96	128	9.83	13
1963	1,677.64	1,469	781	1,064	10.21	104
1964	88.66	77	41	57	10.59	5
1967	32,605.47	27,394	14,559	21,307	11.81	1,804
1969	206.61	170	90	137	12.68	11
1970	1,717.31	1,393	740	1,149	13.13	88
1972	7,668.67	6,062	3,222	5,214	14.07	371
1974	535,343.23	411,508	218,704	370,174	15.06	24,580
1975	8,929.63	6,764	3,595	6,228	15.57	400
1976	270,984.77	202,160	107,442	190,641	16.09	11,848
1978	39,157.70	28,282	15,031	28,042	17.17	1,633
1979	248,643.18	176,522	93,816	179,691	17.73	10,135
1980	2,038.90	1,422	756	1,487	18.30	81
1981	19,743.21	13,517	7,184	14,534	18.88	770
1982	101,810.42	68,360	36,331	75,660	19.48	3,884
1983	37,879.94	24,934	13,252	28,416	20.08	1,415
1984	58,829.15	37,921	20,154	44,558	20.70	2,153
1985	322,123.02	203,247	108,020	246,315	21.32	11,553
1986	74,562.00	45,996	24,446	57,572	21.96	2,622
1987	841,672.43	507,360	269,647	656,193	22.60	29,035
1988	65,506.24	38,536	20,481	51,576	23.26	2,217
1989	206,820.53	118,620	63,043	164,460	23.93	6,873
1990	355,735.93	198,785	105,648	285,662	24.60	11,612
1991	166,359.80	90,437	48,065	134,931	25.29	5,335
1992	384,202.56	203,028	107,903	314,720	25.98	12,114
1993	1,845,236.30	946,274	502,917	1,526,843	26.69	57,207
1994	259,051.00	128,800	68,453	216,503	27.40	7,902
1995	130,939.89	63,000	33,483	110,551	28.13	3,930

AVISTA CORPORATION
COMMON 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-R2						
NET SALVAGE PERCENT.. -10						
1996	236,676.26	110,073	58,501	201,843	28.86	6,994
1997	406,842.56	182,591	97,042	350,485	29.60	11,841
1998	1,432,690.77	619,352	329,167	1,246,793	30.35	41,080
1999	732,340.77	304,507	161,836	643,739	31.10	20,699
2000	1,981,376.95	790,292	420,017	1,759,498	31.87	55,209
2001	809,946.00	309,335	164,402	726,539	32.64	22,259
2002	205,715.82	75,037	39,880	186,407	33.42	5,578
2003	651,149.07	226,196	120,216	596,048	34.21	17,423
2004	650,833.24	214,632	114,071	601,846	35.01	17,191
2006	5,230,160.54	1,539,550	818,225	4,934,952	36.62	134,761
2007	2,753,910.31	760,960	404,428	2,624,873	37.44	70,109
2008	7,031,123.92	1,815,999	965,150	6,769,086	38.26	176,923
2009	7,875,950.08	1,890,386	1,004,684	7,658,861	39.09	195,929
2010	7,671,424.36	1,699,527	903,248	7,535,319	39.93	188,713
2011	13,487,082.75	2,738,687	1,455,531	13,380,260	40.77	328,189
2012	10,965,997.88	2,019,279	1,073,187	10,989,411	41.63	263,978
2013	16,676,105.12	2,758,895	1,466,271	16,877,445	42.48	397,303
2014	5,340,430.68	781,305	415,241	5,459,233	43.35	125,934
2015	15,620,914.39	1,986,355	1,055,689	16,127,317	44.22	364,706
2016	8,221,481.44	888,084	471,990	8,571,640	45.09	190,101
2017	3,290,784.56	291,761	155,062	3,464,801	45.97	75,371
2018	15,510,460.21	1,071,463	569,451	16,492,055	46.86	351,943
2019	21,633,465.04	1,070,857	569,129	23,227,683	47.75	486,444
2020	3,172,828.66	94,233	50,083	3,440,029	48.65	70,710
2021	1,517,725.93	15,025	7,985	1,661,514	49.55	33,532
	159,324,485.81	28,000,228	14,881,363	160,375,571		3,907,317
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.0 2.45

AVISTA CORPORATION
COMMON PLANT

ACCOUNT 391.00 OFFICE 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						
2007	256,717.89	248,161	246,942	9,776	0.50	9,776
2008	337,192.39	303,473	301,983	35,209	1.50	23,473
2009	730,268.77	608,555	605,566	124,703	2.50	49,881
2010	940,273.98	720,880	717,339	222,935	3.50	63,696
2011	259,501.40	181,651	180,759	78,742	4.50	17,498
2012	2,657,068.50	1,682,801	1,674,536	982,532	5.50	178,642
2013	960,770.97	544,440	541,766	419,005	6.50	64,462
2014	777,791.46	388,896	386,986	390,805	7.50	52,107
2015	1,498,940.88	649,536	646,346	852,595	8.50	100,305
2016	5,079,937.37	1,862,661	1,853,512	3,226,425	9.50	339,624
2017	2,220,387.60	666,116	662,844	1,557,544	10.50	148,338
2018	812,992.31	189,695	188,764	624,228	11.50	54,281
2019	472,970.29	78,830	78,443	394,527	12.50	31,562
2020	937,145.48	93,715	93,254	843,891	13.50	62,510
2021	633,194.75	21,104	21,001	612,194	14.50	42,220
	18,575,154.04	8,240,514	8,200,041	10,375,113		1,238,375
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.4 6.67

AVISTA CORPORATION
COMMON 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)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2012	279,566.69	279,567	279,567			
2014	211,804.08	211,804	211,804			
	491,370.77	491,371	491,371			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	13,948,925.32	12,554,033	11,793,596	2,155,330	0.50	2,155,330
2018	12,524,852.91	8,767,397	8,236,328	4,288,525	1.50	2,859,017
2019	18,305,587.61	9,152,794	8,598,380	9,707,207	2.50	3,882,883
2020	9,759,495.74	2,927,849	2,750,500	7,008,996	3.50	2,002,570
2021	6,399,601.65	639,960	601,196	5,798,406	4.50	1,288,535
	60,938,463.23	34,042,033	31,980,000	28,958,463		12,188,335
	61,429,834.00	34,533,404	32,471,371	28,958,463		12,188,335
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.4 19.84

AVISTA CORPORATION
COMMON 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						
2018	4,425,214.49	3,097,650	3,097,650	1,327,564	1.50	885,043
2019	538,384.25	269,192	269,192	269,192	2.50	107,677
	4,963,598.74	3,366,842	3,366,842	1,596,757		992,720
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.6 20.00

AVISTA CORPORATION
COMMON PLANT

ACCOUNT 391.13 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE - MDM

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	2,637,348.63	2,373,614	2,110,000	527,349	0.50	527,349
	2,637,348.63	2,373,614	2,110,000	527,349		527,349
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.0	20.00

AVISTA CORPORATION
COMMON PLANT

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 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 11-S2.5						
NET SALVAGE PERCENT.. +10						
2017	41,871.94	15,040	37,685			
2020	42,867.97	5,261	87,272	48,691-		
	84,739.91	20,301	124,957	48,691-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AVISTA CORPORATION
COMMON 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						
1998	16,650.05	12,031	14,985			
2001	90,955.75	61,980	81,860			
2003	2,942.83	1,915	2,649			
2006	97,978.37	59,522	88,181			
2008	16,755.25	9,780	15,080			
2009	148,641.04	84,757	133,777			
2010	358,481.88	198,649	322,634			
2011	162,768.49	86,744	146,492			
2012	281,196.39	142,085	253,077			
2013	786,058.26	370,401	707,452			
2014	465,025.84	199,996	408,310	10,213	7.31	1,397
2015	362,269.38	139,034	283,850	42,192	8.03	5,254
2016	379,910.00	126,267	257,786	84,133	8.83	9,528
2017	354,741.71	98,290	200,668	118,600	9.69	12,239
2018	172,051.50	37,606	76,776	78,070	10.60	7,365
2019	284,720.28	45,025	91,923	164,325	11.54	14,240
2020	380,542.40	36,451	74,418	268,070	12.51	21,428
2021	229,361.83	7,371	15,048	191,378	13.50	14,176
	4,591,051.25	1,717,904	3,174,966	956,980		85,627

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 1.87

AVISTA CORPORATION
COMMON 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	8,592.99	5,486	7,734			
2006	116,501.39	66,858	104,851			
2009	59,345.33	31,292	53,411			
2010	83,203.39	41,935	74,883			
2012	506,162.73	224,826	455,546			
2014	268,332.85	98,590	207,943	33,557	10.06	3,336
2016	29,303.04	8,160	17,211	9,162	11.74	780
2017	61,375.64	14,167	29,881	25,357	12.64	2,006
2018	128,029.26	23,248	49,034	66,192	13.57	4,878
2019	134,994.38	17,652	37,231	84,264	14.53	5,799
2020	184,739.40	14,573	30,736	135,529	15.51	8,738
	1,580,580.40	546,787	1,068,461	354,061		25,537
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.9 1.62

AVISTA CORPORATION
COMMON 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						
2010	120,321.54	60,101	16,007	92,282	8.90	10,369
2019	306,044.75	34,430	9,170	266,270	17.50	15,215
	426,366.29	94,531	25,177	358,552		25,584
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.0 6.00

AVISTA CORPORATION
COMMON 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						
1971	1,227.50	1,105	1,105			
1979	7,170.14	6,223	6,453			
1980	23,661.61	20,324	21,295			
1981	1,319.36	1,120	1,187			
1982	12,384.93	10,394	11,146			
1984	9,647.63	7,901	8,683			
1985	29,525.51	23,882	26,573			
1988	17,030.72	13,239	15,328			
1990	7,136.83	5,387	6,423			
1992	382.24	280	344			
1993	33,842.88	24,348	30,459			
1994	2,000.00	1,414	1,800			
1995	2,217.04	1,539	1,995			
1996	1,573.39	1,072	1,416			
1997	4,162.13	2,779	3,746			
1999	10,868.08	6,957	9,781			
2002	4,370.47	2,611	3,933			
2006	69,135.25	37,527	62,222			
2008	15,781.45	8,123	14,203			
2009	5,031.64	2,508	4,528			
2010	49,283.20	23,674	44,355			
2012	91,472.81	39,671	82,326			
2013	35,349.35	14,297	29,985	1,829	8.81	208
2014	37,056.96	13,695	28,722	4,629	9.43	491
2015	101,257.45	33,377	70,001	21,131	10.14	2,084
2017	68,593.75	16,360	34,311	27,423	11.76	2,332
2018	339,245.35	64,117	134,471	170,850	12.64	13,517
2019	27,121.55	3,722	7,806	16,603	13.56	1,224
2020	69,199.45	5,799	12,162	50,118	14.51	3,454
2021	38,802.38	1,091	2,288	32,634	15.50	2,105
	1,115,851.05	394,536	679,047	325,219		25,415

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 2.28

AVISTA CORPORATION
COMMON PLANT

ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - AIRPLANE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 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-S1.5						
NET SALVAGE PERCENT.. +30						
2017	369,037.76	89,983	258,326			
2018	6,197,768.05	1,203,916	3,566,044	772,394	8.67	89,088
	6,566,805.81	1,293,899	3,824,370	772,394		89,088
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 1.36

AVISTA CORPORATION
COMMON 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						
1997	3,205.58	3,141	3,141	65	0.50	65
1998	60,655.10	57,016	57,010	3,645	1.50	2,430
1999	45,928.15	41,335	41,331	4,597	2.50	1,839
2000	1,664.83	1,432	1,432	233	3.50	67
2002	10,804.60	8,428	8,427	2,378	5.50	432
2003	28,759.23	21,282	21,280	7,479	6.50	1,151
2004	32,776.00	22,943	22,941	9,835	7.50	1,311
2005	61,940.42	40,881	40,877	21,063	8.50	2,478
2006	3,843.34	2,383	2,383	1,460	9.50	154
2007	7,145.39	4,144	4,144	3,001	10.50	286
2008	90,577.25	48,912	48,907	41,670	11.50	3,623
2009	329,970.49	164,985	164,967	165,003	12.50	13,200
2010	304,038.18	139,858	139,843	164,195	13.50	12,163
2011	312,295.71	131,164	131,150	181,146	14.50	12,493
2012	122,946.25	46,720	46,715	76,231	15.50	4,918
2014	1,107,667.58	332,300	332,265	775,403	17.50	44,309
2015	750,536.62	195,140	195,119	555,418	18.50	30,023
2018	1,026,662.49	143,733	143,718	882,944	21.50	41,067
2019	476,621.26	47,662	47,657	428,964	22.50	19,065
2020	190,105.17	11,406	11,405	178,700	23.50	7,604
2021	374,243.86	7,485	7,484	366,760	24.50	14,970
	5,342,387.50	1,472,350	1,472,196	3,870,192		213,648
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.1 4.00

AVISTA CORPORATION
COMMON 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	3,841.74	3,746	3,747	95	0.50	95
2003	30,344.18	28,068	28,074	2,270	1.50	1,513
2004	42,743.60	37,401	37,409	5,335	2.50	2,134
2005	198,190.69	163,507	163,541	34,650	3.50	9,900
2006	296,486.65	229,777	229,825	66,662	4.50	14,814
2007	372,625.57	270,154	270,211	102,415	5.50	18,621
2008	573,874.49	387,365	387,447	186,427	6.50	28,681
2009	1,095,420.00	684,638	684,782	410,638	7.50	54,752
2010	1,625,577.68	934,707	934,904	690,674	8.50	81,256
2011	1,165,626.99	611,954	612,083	553,544	9.50	58,268
2012	2,070,887.36	983,671	983,878	1,087,009	10.50	103,525
2014	3,005,839.69	1,127,190	1,127,427	1,878,413	12.50	150,273
2015	1,952,192.52	634,463	634,596	1,317,597	13.50	97,600
2016	4,314.88	1,187	1,187	3,128	14.50	216
2017	21,623.18	4,865	4,866	16,757	15.50	1,081
2018	1,348,256.50	235,945	235,995	1,112,262	16.50	67,410
2019	686,866.44	85,858	85,876	600,990	17.50	34,342
2020	120,473.34	9,036	9,038	111,435	18.50	6,024
2021	2,273,977.94	56,849	56,861	2,217,117	19.50	113,698
	16,889,163.44	6,490,381	6,491,747	10,397,417		844,203
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 5.00

AVISTA CORPORATION
COMMON 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	17,920.97	17,324	17,262	659	0.50	659
2008	164,618.88	148,157	147,627	16,992	1.50	11,328
2009	70,497.51	58,748	58,538	11,960	2.50	4,784
2018	911,816.91	212,754	211,993	699,824	11.50	60,854
2019	301,035.10	50,174	49,994	251,041	12.50	20,083
2020	41,901.57	4,190	4,175	37,726	13.50	2,795
	1,507,790.94	491,347	489,589	1,018,202		100,503
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1						6.67

AVISTA CORPORATION
COMMON 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						
1995	59,501.89	45,891	59,502			
	59,501.89	45,891	59,502			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AVISTA CORPORATION
COMMON 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						
1958	3,503.28	3,503	3,503			
1980	10,587.37	10,587	10,587			
1981	26,435.30	26,435	26,435			
1982	10,427.41	10,427	10,427			
1984	45,392.01	45,392	45,392			
1985	10,913.78	10,914	10,914			
1986	36,367.74	36,368	36,368			
1994	30,323.12	27,158	30,323			
1995	57,695.72	50,304	57,696			
1996	56,442.55	47,835	56,443			
1997	947.00	780	947			
1999	12,070.69	9,340	11,794	277	3.62	77
2000	51,974.17	38,916	49,140	2,834	4.02	705
2001	551,387.79	398,720	503,470	47,918	4.43	10,817
2007	119,111.71	66,703	84,227	34,885	7.04	4,955
2008	304,623.18	161,639	204,104	100,519	7.51	13,385
2009	67,934.94	34,010	42,945	24,990	7.99	3,128
2010	43,821.86	20,596	26,007	17,815	8.48	2,101
2011	142,158.36	62,282	78,644	63,514	8.99	7,065
2014	100,010.96	33,692	42,543	57,468	10.61	5,416
2018	60,491.72	10,813	13,654	46,838	13.14	3,565
2019	142,750.60	19,003	23,995	118,756	13.87	8,562
2020	8,388.90	703	888	7,501	14.66	512
2021	36,926.39	1,108	1,399	35,527	15.52	2,289
	1,930,686.55	1,127,228	1,371,845	558,842		62,577

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9 3.24

AVISTA CORPORATION
COMMON 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	460,183.71	444,846	443,780	16,404	0.50	16,404
2008	3,834,434.88	3,450,991	3,442,718	391,717	1.50	261,145
2009	997,063.17	830,883	828,891	168,172	2.50	67,269
2010	1,247,391.71	956,338	954,045	293,347	3.50	83,813
2011	860,440.48	602,308	600,864	259,576	4.50	57,684
2012	17,760,630.90	11,248,340	11,221,373	6,539,258	5.50	1,188,956
2013	566,591.69	321,071	320,301	246,291	6.50	37,891
2014	2,299,849.05	1,149,925	1,147,168	1,152,681	7.50	153,691
2015	3,488,662.10	1,511,742	1,508,118	1,980,544	8.50	233,005
2016	11,677,920.85	4,281,943	4,271,677	7,406,244	9.50	779,605
2017	7,960,917.54	2,388,275	2,382,550	5,578,368	10.50	531,273
2018	7,093,925.27	1,655,226	1,651,258	5,442,667	11.50	473,275
2019	9,091,677.07	1,515,310	1,511,677	7,580,000	12.50	606,400
2020	11,803,617.89	1,180,362	1,177,532	10,626,086	13.50	787,117
2021	14,261,565.90	475,338	474,198	13,787,368	14.50	950,853
	93,404,872.21	32,012,898	31,936,150	61,468,722		6,228,381
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.9 6.67

AVISTA CORPORATION
COMMON PLANT

ACCOUNT 397.12 COMMUNICATION EQUIPMENT - AMI

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	6,909,282.92	1,612,143	1,608,107	5,301,176	11.50	460,972
2020	37,188.64	3,719	3,710	33,479	13.50	2,480
2021	584,040.54	19,466	19,417	564,623	14.50	38,940
	7,530,512.10	1,635,328	1,631,234	5,899,278		502,392
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.7 6.67

AVISTA CORPORATION
COMMON PLANT

ACCOUNT 397.20 COMMUNICATION EQUIPMENT - PORTABLE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 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	1,666,734.57	1,583,398	1,506,932	159,803	0.50	159,803
2015	22,397.29	14,558	13,855	8,542	3.50	2,441
2016	746,353.99	410,495	390,671	355,683	4.50	79,041
2018	620,616.92	217,216	206,726	413,891	6.50	63,676
2019	165,228.02	41,307	39,312	125,916	7.50	16,789
2020	292,720.71	43,908	41,788	250,933	8.50	29,522
2021	2,871.60	144	137	2,735	9.50	288
	3,516,923.10	2,311,026	2,199,421	1,317,502		351,560
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 10.00

AVISTA CORPORATION
COMMON 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						
2013	67,265.29	57,175	57,173	10,092	1.50	6,728
2014	336,388.45	252,291	252,284	84,104	2.50	33,642
2015	11,216.06	7,290	7,290	3,926	3.50	1,122
2016	6,500.26	3,575	3,575	2,925	4.50	650
2017	4,567.50	2,055	2,055	2,512	5.50	457
2018	134,870.22	47,205	47,203	87,667	6.50	13,487
2019	122,248.74	30,562	30,561	91,688	7.50	12,225
2020	8,927.12	1,339	1,339	7,588	8.50	893
2021	15,398.14	770	770	14,628	9.50	1,540
	707,381.78	402,262	402,250	305,132		70,744
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.3 10.00