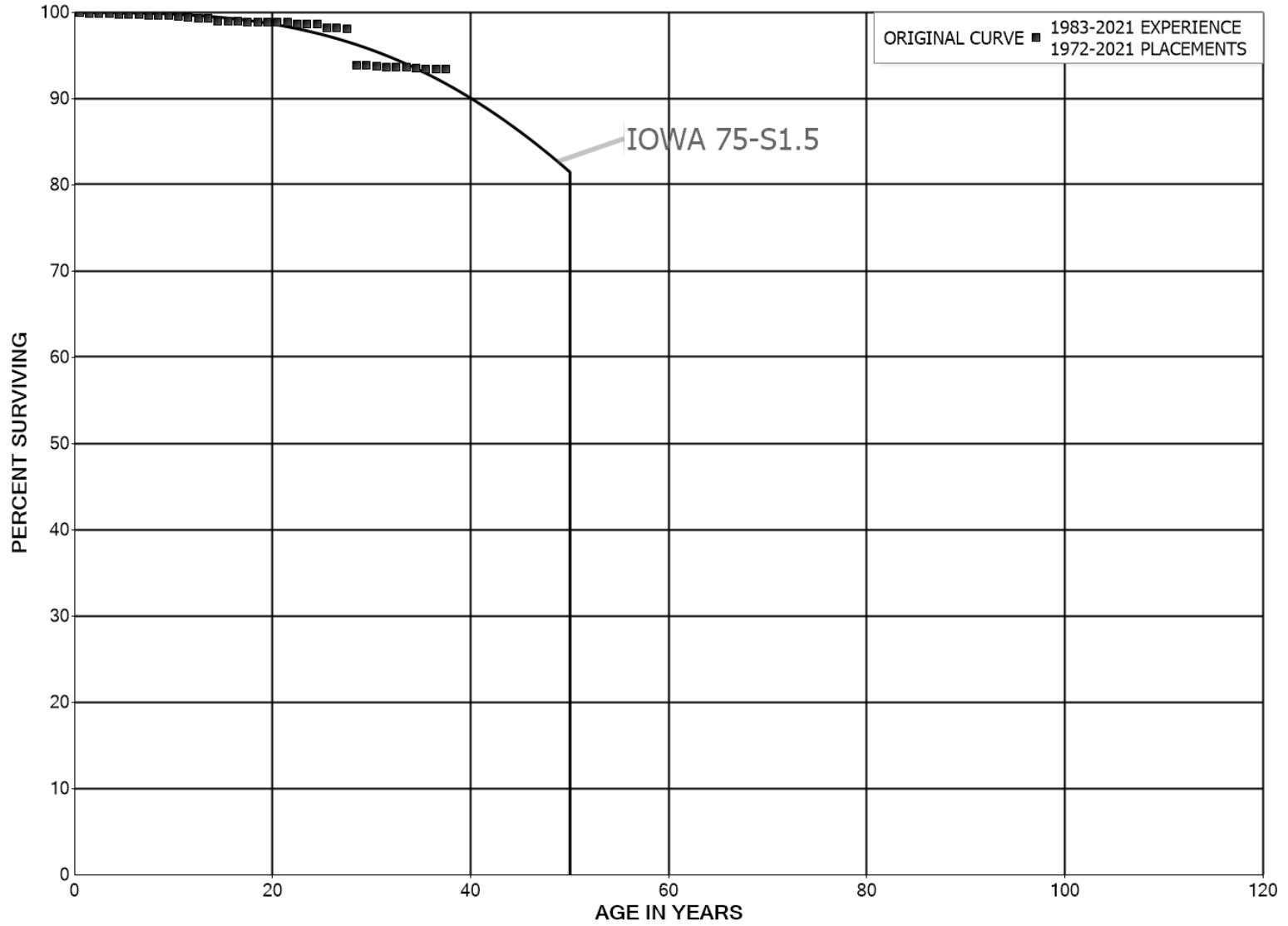


AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

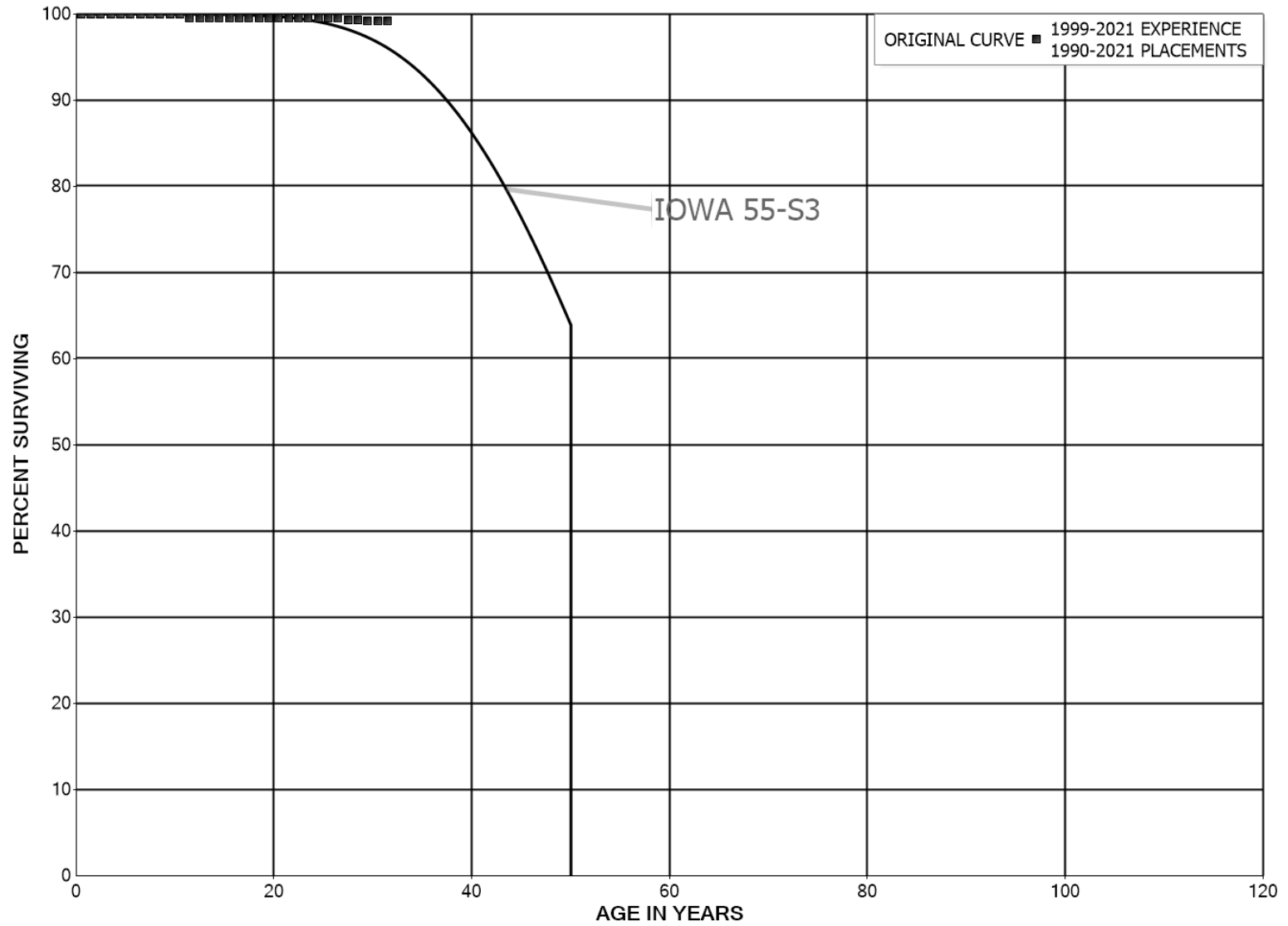
ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2021

EXPERIENCE BAND 1983-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	140,531,026	43,026	0.0003	0.9997	100.00
0.5	139,472,090	119,109	0.0009	0.9991	99.97
1.5	138,676,772	84,059	0.0006	0.9994	99.88
2.5	138,249,952	42,126	0.0003	0.9997	99.82
3.5	137,621,187	97,001	0.0007	0.9993	99.79
4.5	137,261,553	26,445	0.0002	0.9998	99.72
5.5	136,755,510	33,869	0.0002	0.9998	99.70
6.5	134,179,999	12,248	0.0001	0.9999	99.68
7.5	134,141,555	29,991	0.0002	0.9998	99.67
8.5	134,113,523	24,863	0.0002	0.9998	99.65
9.5	123,772,546	142,588	0.0012	0.9988	99.63
10.5	128,334,556	139,096	0.0011	0.9989	99.51
11.5	127,859,349	182,247	0.0014	0.9986	99.41
12.5	127,574,137	12,724	0.0001	0.9999	99.26
13.5	127,098,019	354,506	0.0028	0.9972	99.25
14.5	126,702,662	15,854	0.0001	0.9999	98.98
15.5	126,686,386	19,177	0.0002	0.9998	98.97
16.5	126,637,403	94,073	0.0007	0.9993	98.95
17.5	126,236,987	72,348	0.0006	0.9994	98.88
18.5	125,646,524	10,206	0.0001	0.9999	98.82
19.5	125,345,622	22,534	0.0002	0.9998	98.81
20.5	125,141,751	13,119	0.0001	0.9999	98.79
21.5	125,091,600	149,368	0.0012	0.9988	98.78
22.5	124,916,317	65,006	0.0005	0.9995	98.67
23.5	124,793,490	65,800	0.0005	0.9995	98.61
24.5	124,725,911	437,961	0.0035	0.9965	98.56
25.5	124,287,949	1,958	0.0000	1.0000	98.22
26.5	124,285,991	223,871	0.0018	0.9982	98.22
27.5	124,013,558	5,254,116	0.0424	0.9576	98.04
28.5	118,645,264	73,715	0.0006	0.9994	93.88
29.5	118,340,100	68,920	0.0006	0.9994	93.83
30.5	118,073,917	189,915	0.0016	0.9984	93.77
31.5	117,789,863	32,006	0.0003	0.9997	93.62
32.5	117,053,713	24,042	0.0002	0.9998	93.60
33.5	117,026,879	107,674	0.0009	0.9991	93.58
34.5	116,168,991	82,948	0.0007	0.9993	93.49
35.5	68,124,230	8,414	0.0001	0.9999	93.42
36.5	67,139,412		0.0000	1.0000	93.41
37.5	19,498,167	59,443	0.0030	0.9970	93.41
38.5					93.13

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 311.10 STRUCTURES AND IMPROVEMENTS - LANDFILL
ORIGINAL AND SMOOTH SURVIVOR CURVES



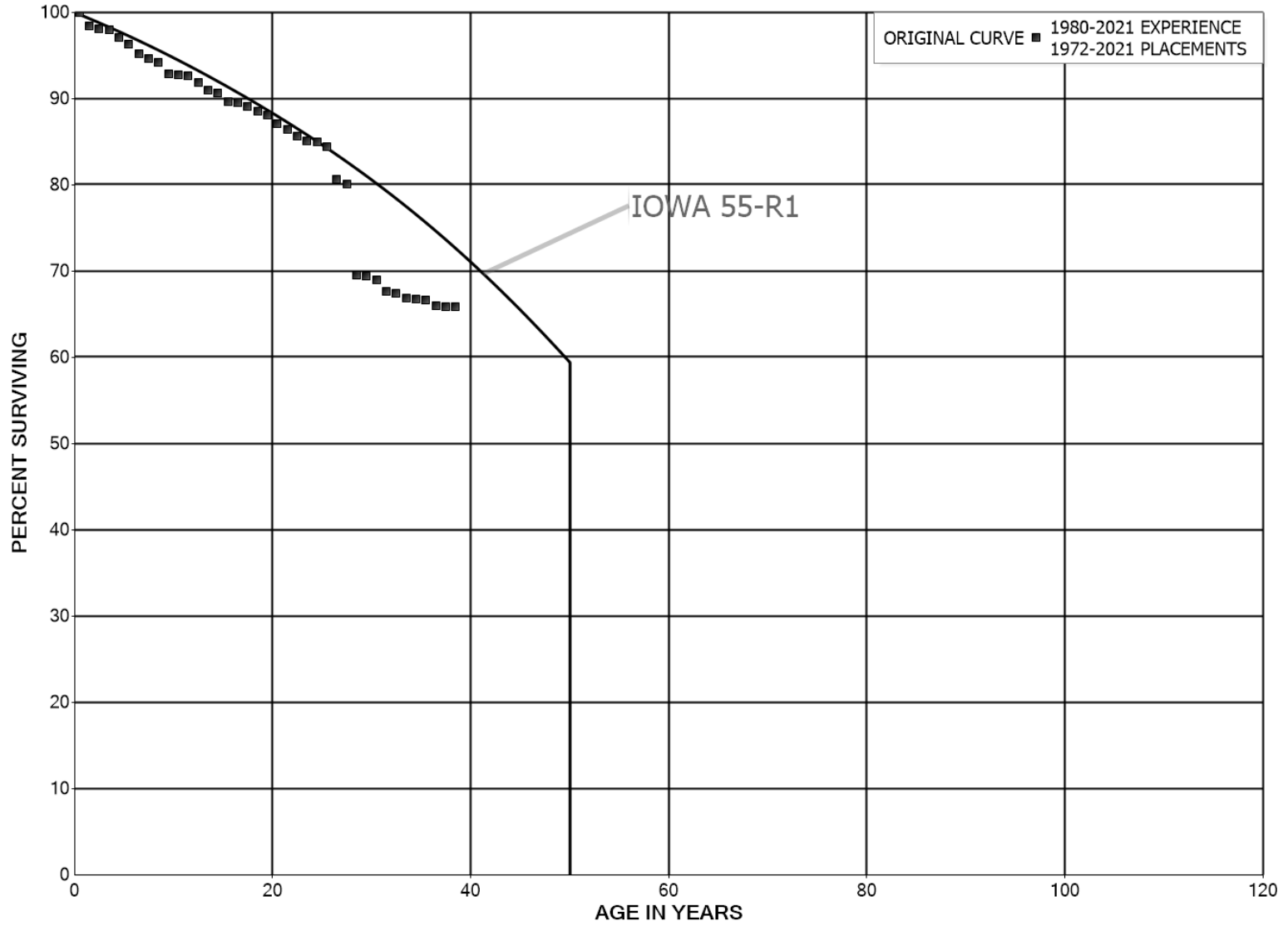
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 311.10 STRUCTURES AND IMPROVEMENTS - LANDFILL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2021			EXPERIENCE BAND 1999-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,021,017		0.0000	1.0000	100.00
0.5	1,005,248		0.0000	1.0000	100.00
1.5	1,005,248		0.0000	1.0000	100.00
2.5	1,005,248		0.0000	1.0000	100.00
3.5	1,005,248		0.0000	1.0000	100.00
4.5	1,005,248		0.0000	1.0000	100.00
5.5	2,012,078		0.0000	1.0000	100.00
6.5	2,012,078		0.0000	1.0000	100.00
7.5	2,772,618		0.0000	1.0000	100.00
8.5	3,657,628		0.0000	1.0000	100.00
9.5	3,656,958		0.0000	1.0000	100.00
10.5	3,640,093	16,155	0.0044	0.9956	100.00
11.5	3,615,697		0.0000	1.0000	99.56
12.5	3,600,836		0.0000	1.0000	99.56
13.5	3,590,441		0.0000	1.0000	99.56
14.5	3,572,905		0.0000	1.0000	99.56
15.5	3,572,905		0.0000	1.0000	99.56
16.5	3,545,003		0.0000	1.0000	99.56
17.5	3,520,925		0.0000	1.0000	99.56
18.5	2,960,883		0.0000	1.0000	99.56
19.5	2,960,883		0.0000	1.0000	99.56
20.5	2,960,883		0.0000	1.0000	99.56
21.5	2,960,883		0.0000	1.0000	99.56
22.5	2,652,379		0.0000	1.0000	99.56
23.5	2,652,379		0.0000	1.0000	99.56
24.5	2,652,379		0.0000	1.0000	99.56
25.5	2,652,379		0.0000	1.0000	99.56
26.5	2,652,379	6,842	0.0026	0.9974	99.56
27.5	2,645,538		0.0000	1.0000	99.30
28.5	1,638,708	1,549	0.0009	0.9991	99.30
29.5	1,637,159		0.0000	1.0000	99.21
30.5	883,460		0.0000	1.0000	99.21
31.5					99.21

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 312.00 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

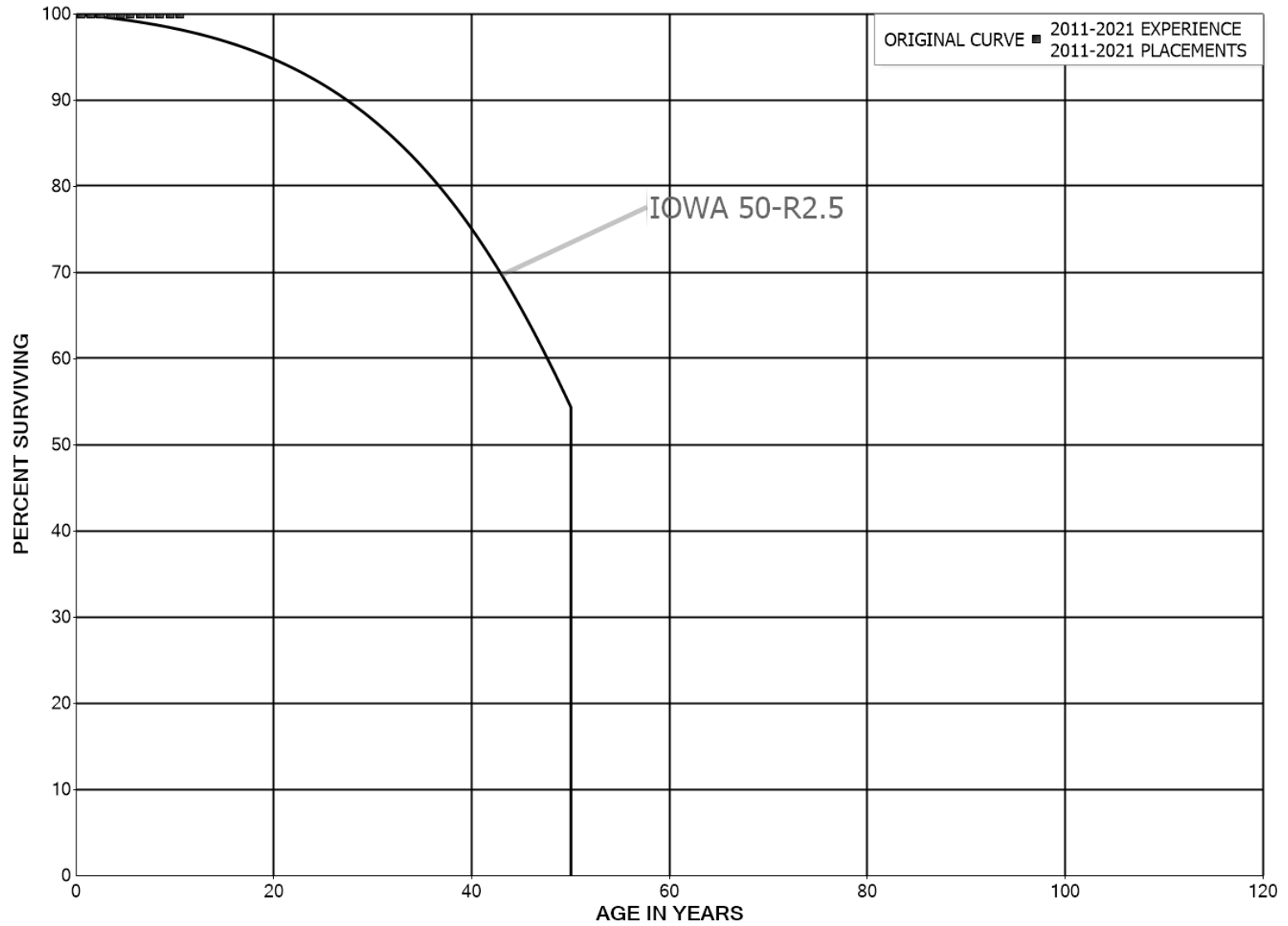
ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2021

EXPERIENCE BAND 1980-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	235,930,974	38,246	0.0002	0.9998	100.00
0.5	232,026,594	3,629,099	0.0156	0.9844	99.98
1.5	227,177,773	717,111	0.0032	0.9968	98.42
2.5	223,444,251	372,318	0.0017	0.9983	98.11
3.5	216,947,026	1,921,192	0.0089	0.9911	97.95
4.5	215,020,914	1,660,448	0.0077	0.9923	97.08
5.5	218,782,429	2,574,314	0.0118	0.9882	96.33
6.5	215,151,364	1,303,595	0.0061	0.9939	95.20
7.5	232,432,513	1,187,263	0.0051	0.9949	94.62
8.5	230,680,285	3,095,992	0.0134	0.9866	94.14
9.5	209,850,421	273,054	0.0013	0.9987	92.87
10.5	208,495,986	401,731	0.0019	0.9981	92.75
11.5	205,800,493	1,564,120	0.0076	0.9924	92.57
12.5	200,861,163	1,999,280	0.0100	0.9900	91.87
13.5	197,267,245	747,796	0.0038	0.9962	90.95
14.5	194,959,068	2,217,447	0.0114	0.9886	90.61
15.5	191,637,000	223,230	0.0012	0.9988	89.58
16.5	189,864,782	754,467	0.0040	0.9960	89.47
17.5	186,855,106	1,341,780	0.0072	0.9928	89.12
18.5	183,864,028	846,546	0.0046	0.9954	88.48
19.5	181,857,849	2,080,791	0.0114	0.9886	88.07
20.5	178,519,821	1,474,048	0.0083	0.9917	87.06
21.5	176,674,277	1,392,268	0.0079	0.9921	86.35
22.5	175,134,722	1,331,215	0.0076	0.9924	85.66
23.5	172,644,353	223,888	0.0013	0.9987	85.01
24.5	172,352,082	1,024,232	0.0059	0.9941	84.90
25.5	171,133,715	7,752,546	0.0453	0.9547	84.40
26.5	163,218,222	1,083,063	0.0066	0.9934	80.58
27.5	162,007,387	21,347,758	0.1318	0.8682	80.04
28.5	140,608,165	277,673	0.0020	0.9980	69.49
29.5	139,897,587	753,076	0.0054	0.9946	69.36
30.5	138,859,564	2,814,446	0.0203	0.9797	68.98
31.5	135,763,420	439,224	0.0032	0.9968	67.58
32.5	134,996,959	976,300	0.0072	0.9928	67.37
33.5	133,891,306	276,866	0.0021	0.9979	66.88
34.5	132,164,586	293,901	0.0022	0.9978	66.74
35.5	92,765,985	965,887	0.0104	0.9896	66.59
36.5	91,653,449	13,866	0.0002	0.9998	65.90
37.5	28,212,987	9,654	0.0003	0.9997	65.89
38.5					65.87

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



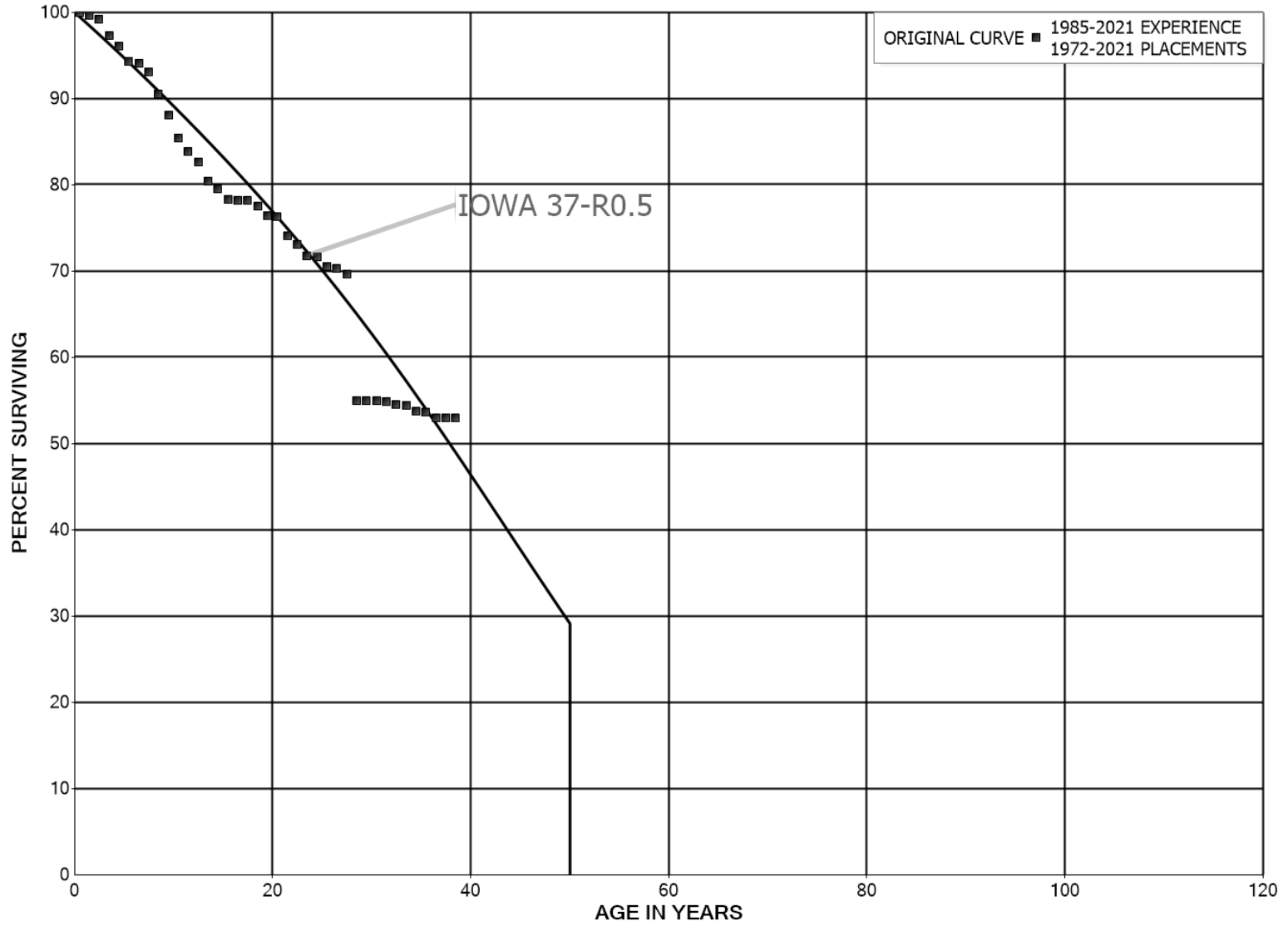
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2011-2021			EXPERIENCE BAND 2011-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	541,060		0.0000	1.0000	100.00
0.5	346,197		0.0000	1.0000	100.00
1.5	6,770		0.0000	1.0000	100.00
2.5	6,770		0.0000	1.0000	100.00
3.5	6,770		0.0000	1.0000	100.00
4.5	6,770		0.0000	1.0000	100.00
5.5	6,770		0.0000	1.0000	100.00
6.5	6,770		0.0000	1.0000	100.00
7.5	6,770		0.0000	1.0000	100.00
8.5	6,770		0.0000	1.0000	100.00
9.5	6,770		0.0000	1.0000	100.00
10.5					100.00

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 314.00 TURBOGENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATORS

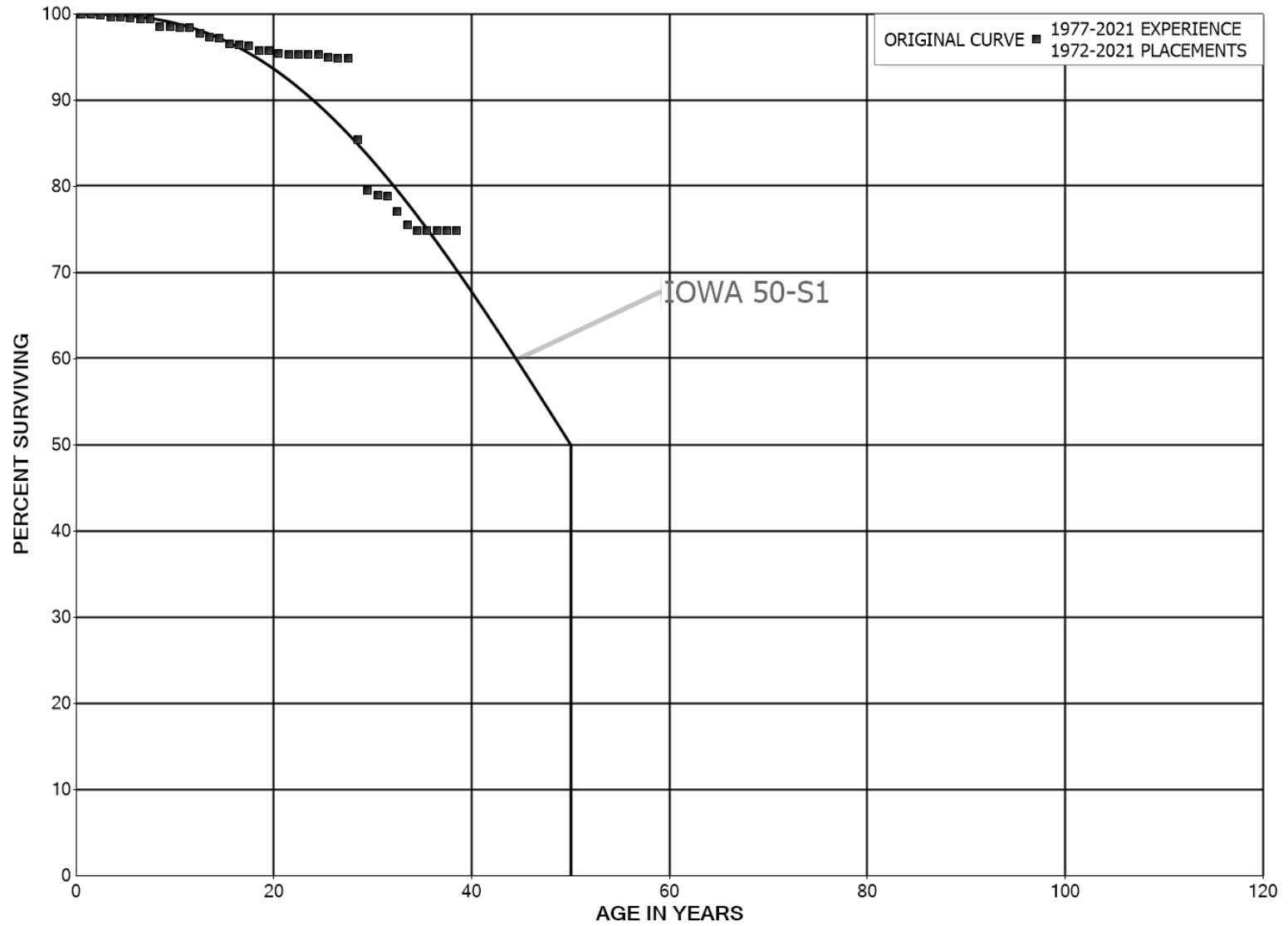
ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2021

EXPERIENCE BAND 1985-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,906,831	8,988	0.0002	0.9998	100.00
0.5	66,707,363	252,880	0.0038	0.9962	99.98
1.5	78,858,647	352,059	0.0045	0.9955	99.60
2.5	77,602,673	1,426,488	0.0184	0.9816	99.16
3.5	76,110,181	964,200	0.0127	0.9873	97.34
4.5	70,768,654	1,364,697	0.0193	0.9807	96.10
5.5	69,403,957	168,264	0.0024	0.9976	94.25
6.5	68,995,726	704,855	0.0102	0.9898	94.02
7.5	67,378,122	1,875,910	0.0278	0.9722	93.06
8.5	65,513,254	1,720,401	0.0263	0.9737	90.47
9.5	59,300,266	1,817,259	0.0306	0.9694	88.10
10.5	53,224,163	971,506	0.0183	0.9817	85.40
11.5	52,289,386	757,671	0.0145	0.9855	83.84
12.5	57,332,941	1,553,313	0.0271	0.9729	82.62
13.5	55,336,345	611,509	0.0111	0.9889	80.38
14.5	52,732,823	795,418	0.0151	0.9849	79.50
15.5	51,115,590	50,806	0.0010	0.9990	78.30
16.5	50,504,104	27,834	0.0006	0.9994	78.22
17.5	49,590,124	399,711	0.0081	0.9919	78.18
18.5	48,337,670	714,709	0.0148	0.9852	77.55
19.5	47,516,969	50,330	0.0011	0.9989	76.40
20.5	47,111,757	1,361,277	0.0289	0.9711	76.32
21.5	45,469,710	624,726	0.0137	0.9863	74.11
22.5	44,782,620	855,269	0.0191	0.9809	73.09
23.5	43,377,383	19,427	0.0004	0.9996	71.70
24.5	42,845,587	715,106	0.0167	0.9833	71.67
25.5	41,258,744	101,397	0.0025	0.9975	70.47
26.5	40,333,757	391,071	0.0097	0.9903	70.30
27.5	39,012,610	8,195,663	0.2101	0.7899	69.62
28.5	30,063,039		0.0000	1.0000	54.99
29.5	29,615,382	3,657	0.0001	0.9999	54.99
30.5	29,535,281	57,050	0.0019	0.9981	54.98
31.5	29,430,449	219,036	0.0074	0.9926	54.88
32.5	29,148,752	17,231	0.0006	0.9994	54.47
33.5	29,027,696	368,758	0.0127	0.9873	54.44
34.5	28,628,109	55,554	0.0019	0.9981	53.75
35.5	22,089,929	308,718	0.0140	0.9860	53.64
36.5	21,766,560		0.0000	1.0000	52.89
37.5	10,985,668		0.0000	1.0000	52.89
38.5					52.89

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

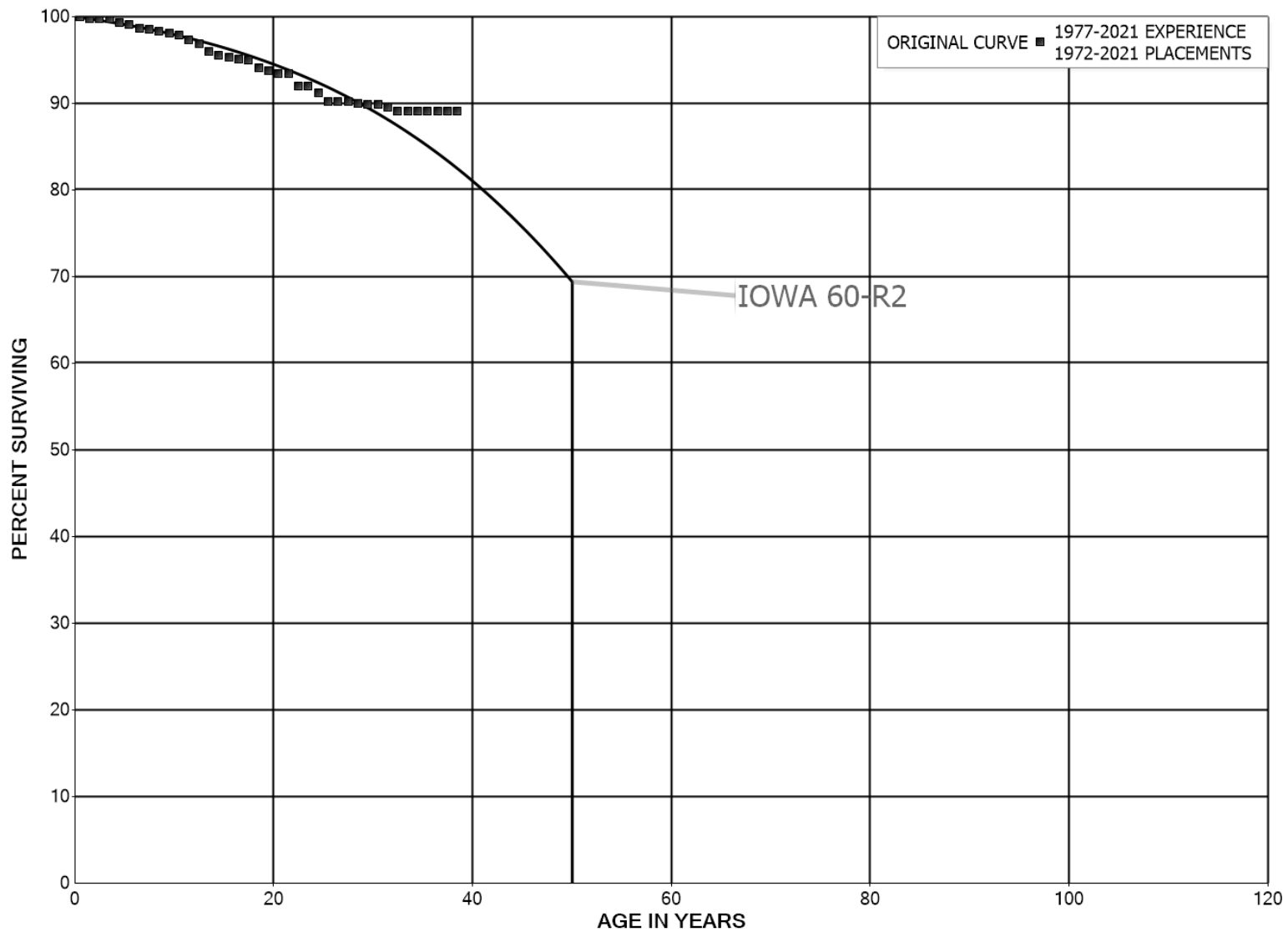
ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2021

EXPERIENCE BAND 1977-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,805,452	7,566	0.0002	0.9998	100.00
0.5	34,745,177	3	0.0000	1.0000	99.98
1.5	33,902,062	40,154	0.0012	0.9988	99.98
2.5	33,650,343	74,634	0.0022	0.9978	99.86
3.5	32,989,384	18,002	0.0005	0.9995	99.64
4.5	34,666,398	14,376	0.0004	0.9996	99.58
5.5	34,009,692	55,378	0.0016	0.9984	99.54
6.5	32,884,297	9,509	0.0003	0.9997	99.38
7.5	32,759,460	283,980	0.0087	0.9913	99.35
8.5	31,855,689	323	0.0000	1.0000	98.49
9.5	30,613,790	18,849	0.0006	0.9994	98.49
10.5	30,427,077	17,804	0.0006	0.9994	98.43
11.5	30,405,859	195,715	0.0064	0.9936	98.37
12.5	29,649,568	127,933	0.0043	0.9957	97.74
13.5	29,431,339	29,372	0.0010	0.9990	97.32
14.5	29,331,547	201,299	0.0069	0.9931	97.22
15.5	27,555,344	32,933	0.0012	0.9988	96.55
16.5	26,873,587	41,640	0.0015	0.9985	96.44
17.5	26,517,215	153,524	0.0058	0.9942	96.29
18.5	26,314,446		0.0000	1.0000	95.73
19.5	26,314,446	94,372	0.0036	0.9964	95.73
20.5	26,220,074	14,987	0.0006	0.9994	95.39
21.5	26,204,826	3,280	0.0001	0.9999	95.33
22.5	26,191,714	6,188	0.0002	0.9998	95.32
23.5	26,150,819	11,186	0.0004	0.9996	95.30
24.5	26,131,470	98,254	0.0038	0.9962	95.26
25.5	26,027,137	6,652	0.0003	0.9997	94.90
26.5	25,980,214	11,996	0.0005	0.9995	94.87
27.5	25,884,425	2,588,512	0.1000	0.9000	94.83
28.5	23,277,606	1,594,763	0.0685	0.9315	85.35
29.5	21,681,628	147,793	0.0068	0.9932	79.50
30.5	21,519,960	28,555	0.0013	0.9987	78.96
31.5	21,481,862	479,215	0.0223	0.9777	78.85
32.5	20,996,965	426,931	0.0203	0.9797	77.09
33.5	20,555,748	187,848	0.0091	0.9909	75.53
34.5	20,338,425	7,232	0.0004	0.9996	74.84
35.5	14,790,351		0.0000	1.0000	74.81
36.5	14,140,837		0.0000	1.0000	74.81
37.5	5,991,882	806	0.0001	0.9999	74.81
38.5					74.80

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

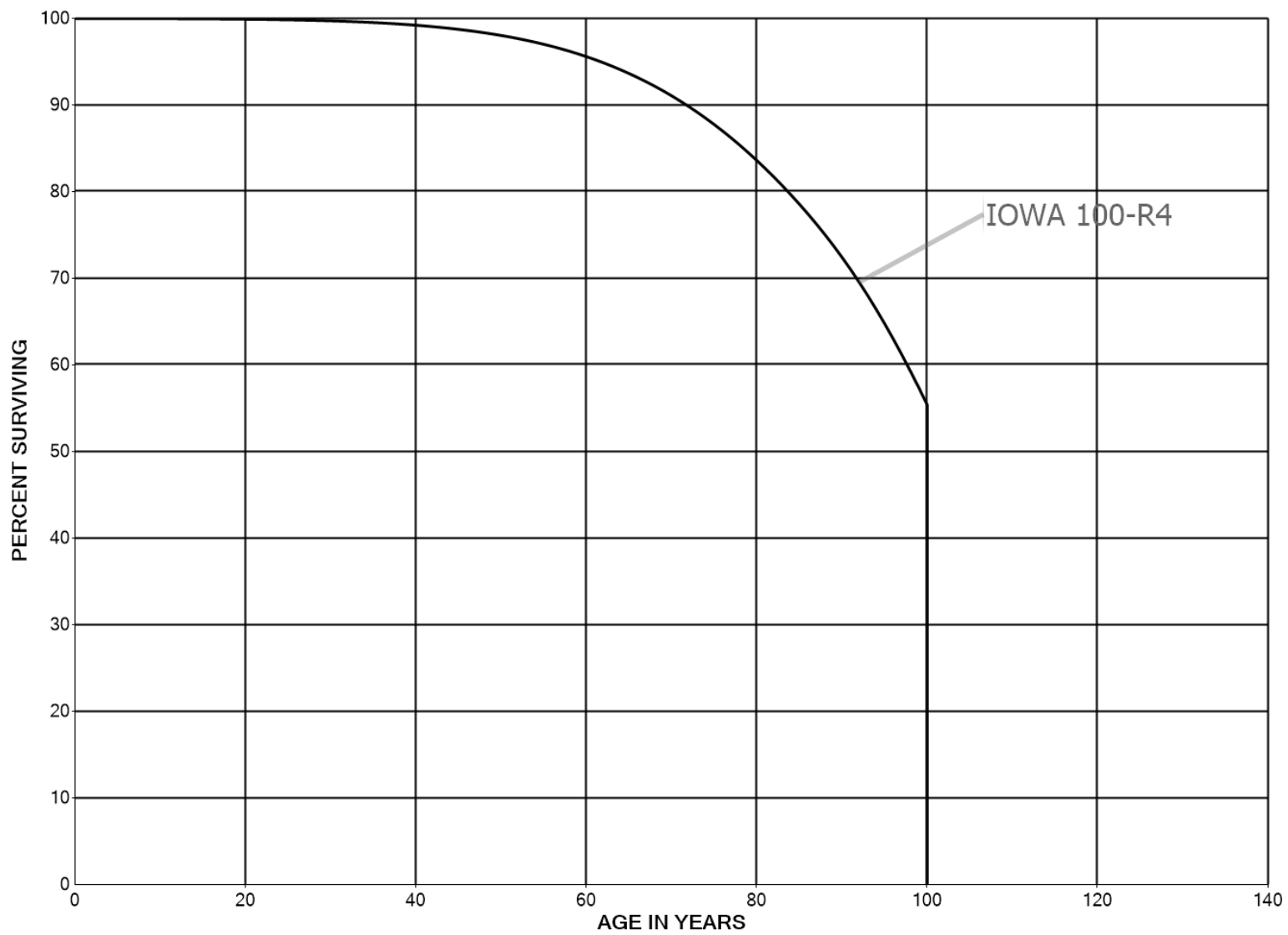
ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2021

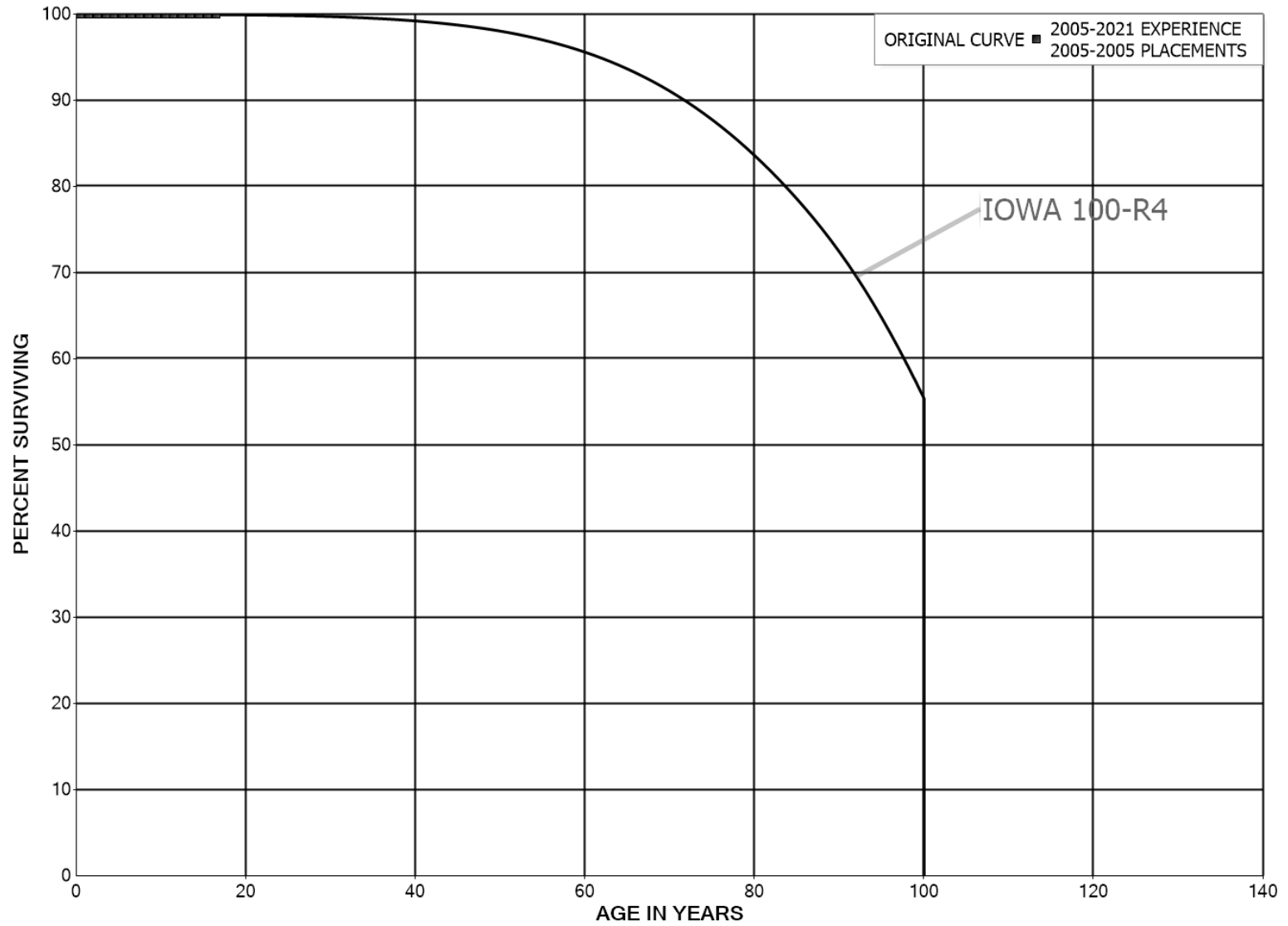
EXPERIENCE BAND 1977-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,577,893	4,198	0.0002	0.9998	100.00
0.5	18,426,776	42,889	0.0023	0.9977	99.98
1.5	18,053,566	486	0.0000	1.0000	99.74
2.5	18,053,114	9,695	0.0005	0.9995	99.74
3.5	18,217,101	64,391	0.0035	0.9965	99.69
4.5	18,268,064	41,917	0.0023	0.9977	99.34
5.5	18,125,374	90,616	0.0050	0.9950	99.11
6.5	18,034,758	13,176	0.0007	0.9993	98.61
7.5	18,021,582	47,405	0.0026	0.9974	98.54
8.5	17,974,177	37,382	0.0021	0.9979	98.28
9.5	16,941,825	45,351	0.0027	0.9973	98.08
10.5	16,857,575	89,578	0.0053	0.9947	97.81
11.5	16,767,185	87,905	0.0052	0.9948	97.29
12.5	16,487,316	143,132	0.0087	0.9913	96.78
13.5	16,144,580	70,936	0.0044	0.9956	95.94
14.5	16,025,286	32,767	0.0020	0.9980	95.52
15.5	15,842,727	48,137	0.0030	0.9970	95.33
16.5	15,772,546	9,714	0.0006	0.9994	95.04
17.5	15,718,372	156,344	0.0099	0.9901	94.98
18.5	15,389,591	46,346	0.0030	0.9970	94.03
19.5	15,277,451	52,467	0.0034	0.9966	93.75
20.5	15,096,905	8,102	0.0005	0.9995	93.43
21.5	14,991,710	227,333	0.0152	0.9848	93.38
22.5	14,698,941	2,136	0.0001	0.9999	91.96
23.5	14,640,518	121,130	0.0083	0.9917	91.95
24.5	14,431,488	154,034	0.0107	0.9893	91.19
25.5	14,230,451	4,505	0.0003	0.9997	90.22
26.5	14,139,092	9,639	0.0007	0.9993	90.19
27.5	13,924,482	35,343	0.0025	0.9975	90.13
28.5	13,825,125	7,331	0.0005	0.9995	89.90
29.5	13,722,813		0.0000	1.0000	89.85
30.5	13,607,060	47,193	0.0035	0.9965	89.85
31.5	13,478,740	64,068	0.0048	0.9952	89.54
32.5	13,340,179		0.0000	1.0000	89.11
33.5	13,264,300		0.0000	1.0000	89.11
34.5	12,997,777	6,606	0.0005	0.9995	89.11
35.5	6,956,289		0.0000	1.0000	89.07
36.5	5,685,628		0.0000	1.0000	89.07
37.5	1,521,902		0.0000	1.0000	89.07
38.5					89.07

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 330.30 REMOVING PROPERTY OF OTHERS
SMOOTH SURVIVOR CURVE



AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 330.31 TWIN CREEK CHANNEL RESTORATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



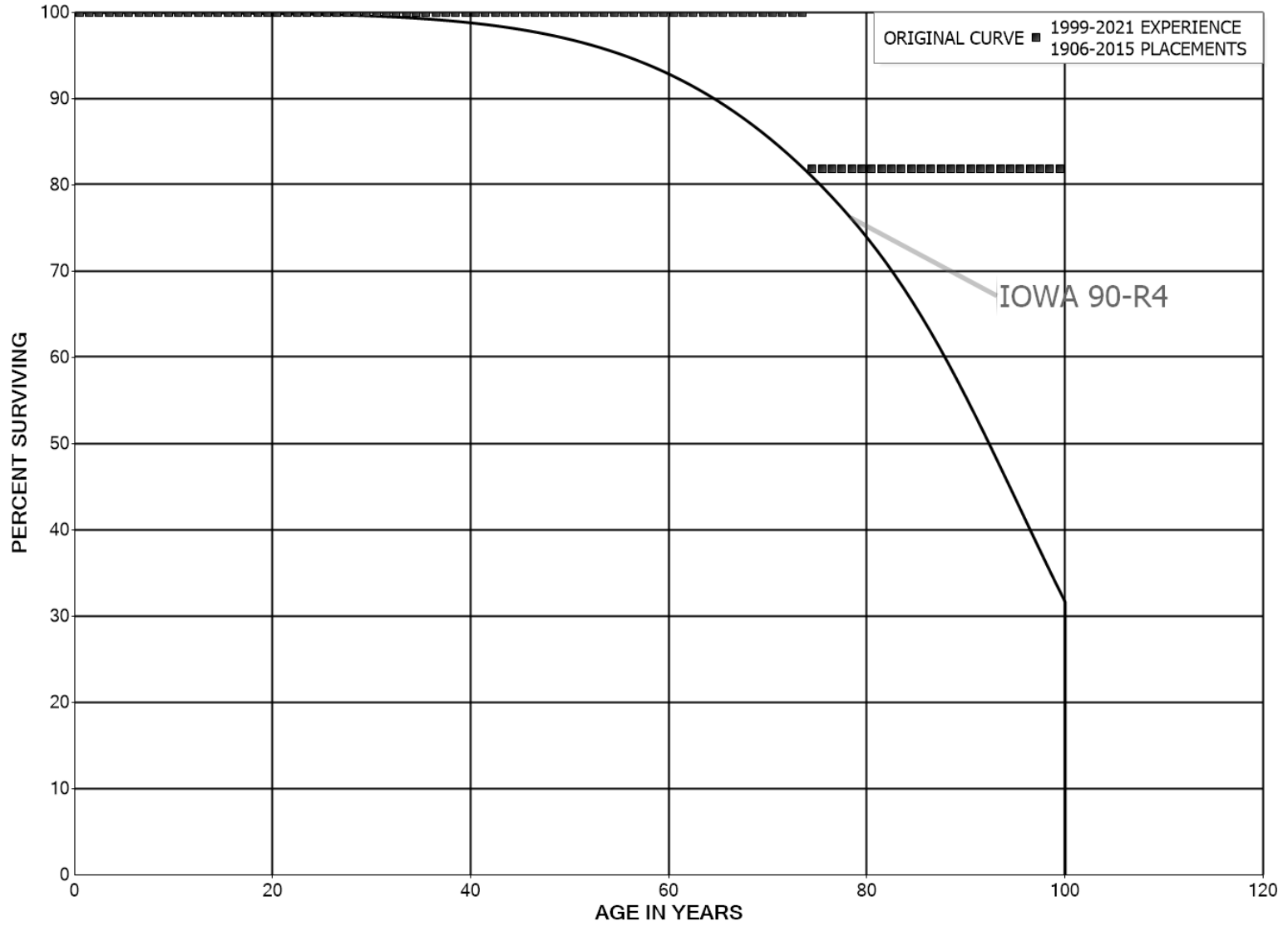
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 330.31 TWIN CREEK CHANNEL RESTORATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2005-2005			EXPERIENCE BAND 2005-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	242,033		0.0000	1.0000	100.00
0.5	242,033		0.0000	1.0000	100.00
1.5	242,033		0.0000	1.0000	100.00
2.5	242,033		0.0000	1.0000	100.00
3.5	242,033		0.0000	1.0000	100.00
4.5	242,033		0.0000	1.0000	100.00
5.5	242,033		0.0000	1.0000	100.00
6.5	242,033		0.0000	1.0000	100.00
7.5	242,033		0.0000	1.0000	100.00
8.5	242,033		0.0000	1.0000	100.00
9.5	242,033		0.0000	1.0000	100.00
10.5	242,033		0.0000	1.0000	100.00
11.5	242,033		0.0000	1.0000	100.00
12.5	242,033		0.0000	1.0000	100.00
13.5	242,033		0.0000	1.0000	100.00
14.5	242,033		0.0000	1.0000	100.00
15.5	242,033		0.0000	1.0000	100.00
16.5					100.00

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 330.40 LAND EASEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 330.40 LAND EASEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1999-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,263		0.0000	1.0000	100.00
0.5	70,263		0.0000	1.0000	100.00
1.5	70,263		0.0000	1.0000	100.00
2.5	70,263		0.0000	1.0000	100.00
3.5	70,263		0.0000	1.0000	100.00
4.5	180,912		0.0000	1.0000	100.00
5.5	180,912		0.0000	1.0000	100.00
6.5	110,650		0.0000	1.0000	100.00
7.5	110,668		0.0000	1.0000	100.00
8.5	110,668		0.0000	1.0000	100.00
9.5	1,562,682		0.0000	1.0000	100.00
10.5	1,562,682		0.0000	1.0000	100.00
11.5	1,656,820		0.0000	1.0000	100.00
12.5	1,977,542		0.0000	1.0000	100.00
13.5	1,977,542		0.0000	1.0000	100.00
14.5	1,977,542		0.0000	1.0000	100.00
15.5	1,977,542		0.0000	1.0000	100.00
16.5	1,977,542		0.0000	1.0000	100.00
17.5	1,977,542		0.0000	1.0000	100.00
18.5	1,980,231		0.0000	1.0000	100.00
19.5	2,033,533		0.0000	1.0000	100.00
20.5	2,033,533		0.0000	1.0000	100.00
21.5	2,033,533		0.0000	1.0000	100.00
22.5	2,035,981		0.0000	1.0000	100.00
23.5	2,035,981		0.0000	1.0000	100.00
24.5	2,035,981		0.0000	1.0000	100.00
25.5	2,036,672		0.0000	1.0000	100.00
26.5	2,036,672		0.0000	1.0000	100.00
27.5	1,926,022		0.0000	1.0000	100.00
28.5	1,926,022		0.0000	1.0000	100.00
29.5	1,926,022		0.0000	1.0000	100.00
30.5	1,926,072		0.0000	1.0000	100.00
31.5	1,926,072		0.0000	1.0000	100.00
32.5	474,058		0.0000	1.0000	100.00
33.5	474,058		0.0000	1.0000	100.00
34.5	379,920		0.0000	1.0000	100.00
35.5	61,596		0.0000	1.0000	100.00
36.5	76,668		0.0000	1.0000	100.00
37.5	76,918		0.0000	1.0000	100.00
38.5	77,277		0.0000	1.0000	100.00

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 330.40 LAND EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1999-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	85,686		0.0000	1.0000	100.00
40.5	87,343		0.0000	1.0000	100.00
41.5	87,446		0.0000	1.0000	100.00
42.5	40,849		0.0000	1.0000	100.00
43.5	51,864		0.0000	1.0000	100.00
44.5	52,870		0.0000	1.0000	100.00
45.5	113,303		0.0000	1.0000	100.00
46.5	398,873		0.0000	1.0000	100.00
47.5	400,807		0.0000	1.0000	100.00
48.5	409,286		0.0000	1.0000	100.00
49.5	480,216		0.0000	1.0000	100.00
50.5	480,227		0.0000	1.0000	100.00
51.5	480,780		0.0000	1.0000	100.00
52.5	481,125		0.0000	1.0000	100.00
53.5	486,942		0.0000	1.0000	100.00
54.5	487,562		0.0000	1.0000	100.00
55.5	488,569		0.0000	1.0000	100.00
56.5	564,057		0.0000	1.0000	100.00
57.5	564,057		0.0000	1.0000	100.00
58.5	561,659		0.0000	1.0000	100.00
59.5	546,958		0.0000	1.0000	100.00
60.5	546,828		0.0000	1.0000	100.00
61.5	546,468		0.0000	1.0000	100.00
62.5	538,059		0.0000	1.0000	100.00
63.5	536,402		0.0000	1.0000	100.00
64.5	534,408		0.0000	1.0000	100.00
65.5	528,111		0.0000	1.0000	100.00
66.5	517,211		0.0000	1.0000	100.00
67.5	516,515		0.0000	1.0000	100.00
68.5	454,482		0.0000	1.0000	100.00
69.5	175,615		0.0000	1.0000	100.00
70.5	179,172		0.0000	1.0000	100.00
71.5	171,740		0.0000	1.0000	100.00
72.5	103,956		0.0000	1.0000	100.00
73.5	129,361	23,550	0.1821	0.8179	100.00
74.5	108,207		0.0000	1.0000	81.79
75.5	112,270		0.0000	1.0000	81.79
76.5	118,110		0.0000	1.0000	81.79
77.5	135,185		0.0000	1.0000	81.79
78.5	167,191		0.0000	1.0000	81.79

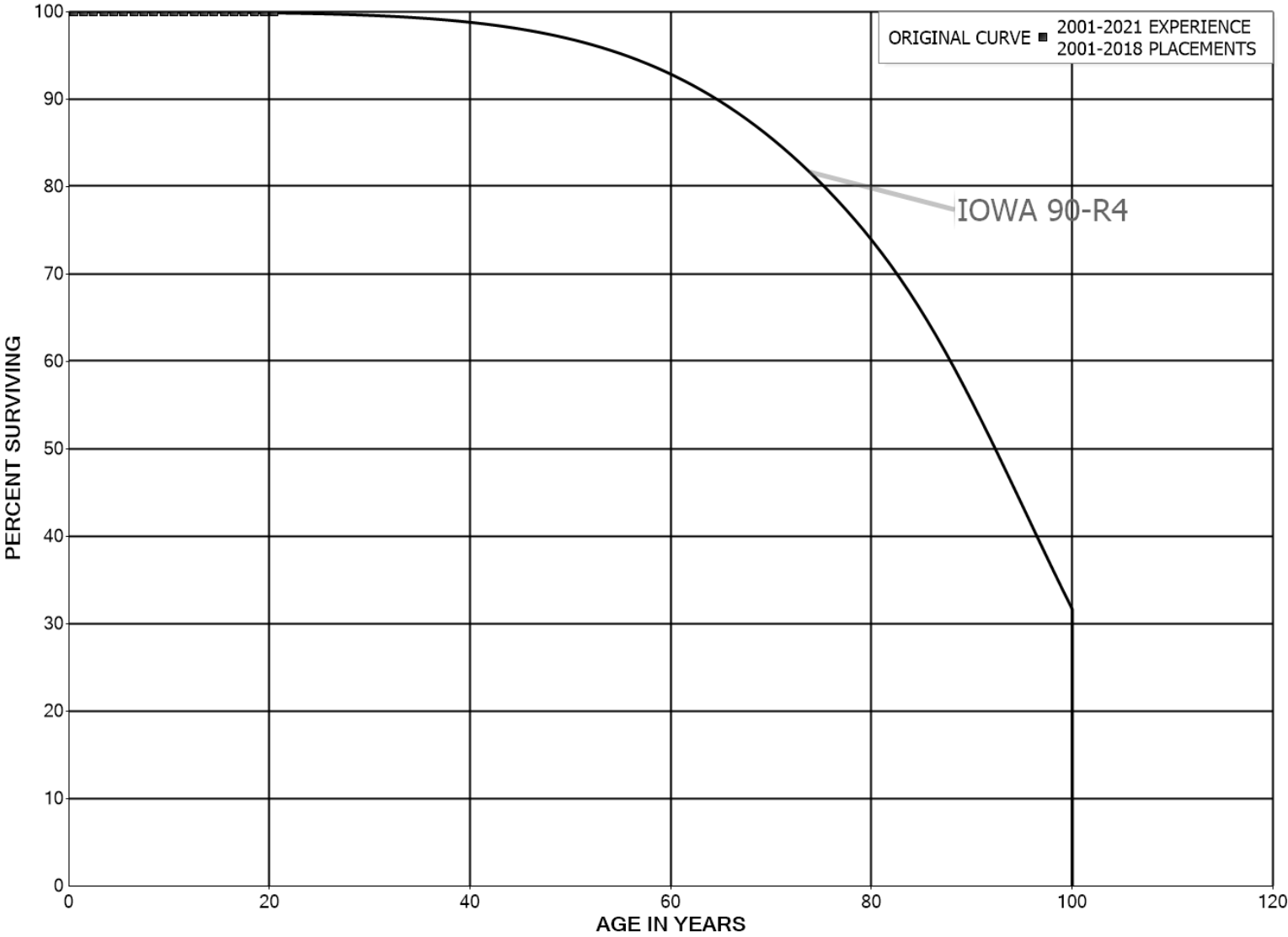
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 330.40 LAND EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1999-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	91,703		0.0000	1.0000	81.79
80.5	118,344		0.0000	1.0000	81.79
81.5	120,100		0.0000	1.0000	81.79
82.5	143,863		0.0000	1.0000	81.79
83.5	240,901		0.0000	1.0000	81.79
84.5	250,845		0.0000	1.0000	81.79
85.5	265,479		0.0000	1.0000	81.79
86.5	378,011		0.0000	1.0000	81.79
87.5	436,190		0.0000	1.0000	81.79
88.5	510,442		0.0000	1.0000	81.79
89.5	621,247		0.0000	1.0000	81.79
90.5	723,721		0.0000	1.0000	81.79
91.5	728,083		0.0000	1.0000	81.79
92.5	725,669		0.0000	1.0000	81.79
93.5	720,177		0.0000	1.0000	81.79
94.5	718,439		0.0000	1.0000	81.79
95.5	715,294		0.0000	1.0000	81.79
96.5	713,427		0.0000	1.0000	81.79
97.5	710,479		0.0000	1.0000	81.79
98.5	706,070		0.0000	1.0000	81.79
99.5	694,345		0.0000	1.0000	81.79
100.5	676,650		0.0000	1.0000	81.79
101.5	643,638		0.0000	1.0000	81.79
102.5	643,638		0.0000	1.0000	81.79
103.5	616,996		0.0000	1.0000	81.79
104.5	615,240		0.0000	1.0000	81.79
105.5	591,107		0.0000	1.0000	81.79
106.5	493,949		0.0000	1.0000	81.79
107.5	484,005		0.0000	1.0000	81.79
108.5	469,371		0.0000	1.0000	81.79
109.5	356,839		0.0000	1.0000	81.79
110.5	297,863		0.0000	1.0000	81.79
111.5	223,202		0.0000	1.0000	81.79
112.5	112,282		0.0000	1.0000	81.79
113.5	9,497		0.0000	1.0000	81.79
114.5	4,289		0.0000	1.0000	81.79
115.5					81.79

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 330.41 LAND EASEMENTS - CONSERVATION - HABITAT
ORIGINAL AND SMOOTH SURVIVOR CURVES



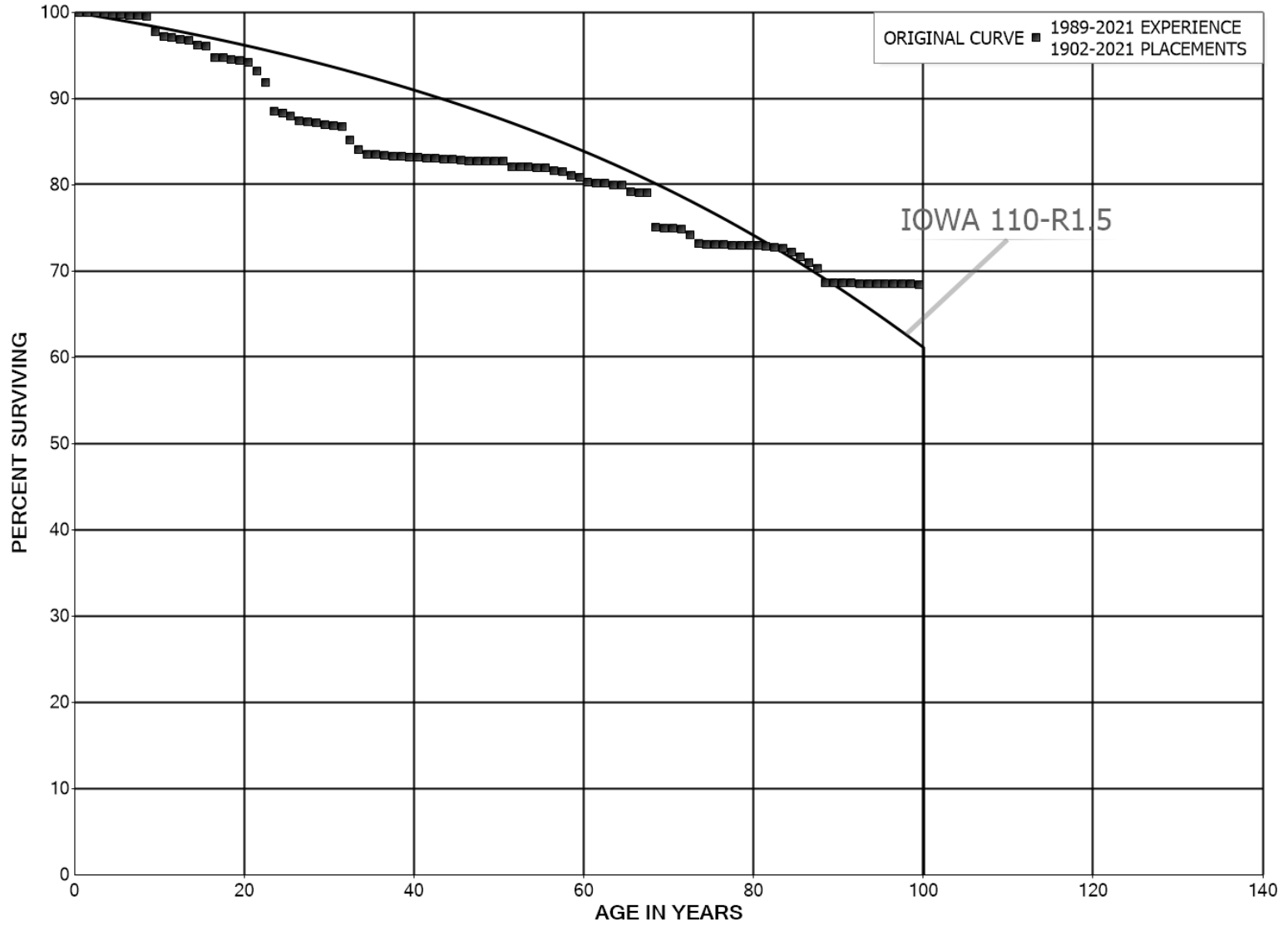
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 330.41 LAND EASEMENTS - CONSERVATION - HABITAT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2018			EXPERIENCE BAND 2001-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,974,443		0.0000	1.0000	100.00
0.5	2,974,443		0.0000	1.0000	100.00
1.5	2,974,443		0.0000	1.0000	100.00
2.5	2,974,443		0.0000	1.0000	100.00
3.5	2,022,291		0.0000	1.0000	100.00
4.5	1,823,608		0.0000	1.0000	100.00
5.5	1,823,608		0.0000	1.0000	100.00
6.5	1,823,608		0.0000	1.0000	100.00
7.5	1,432,621		0.0000	1.0000	100.00
8.5	1,432,621		0.0000	1.0000	100.00
9.5	1,000,386		0.0000	1.0000	100.00
10.5	883,906		0.0000	1.0000	100.00
11.5	883,906		0.0000	1.0000	100.00
12.5	883,906		0.0000	1.0000	100.00
13.5	883,906		0.0000	1.0000	100.00
14.5	883,906		0.0000	1.0000	100.00
15.5	883,906		0.0000	1.0000	100.00
16.5	641,873		0.0000	1.0000	100.00
17.5	641,873		0.0000	1.0000	100.00
18.5	641,873		0.0000	1.0000	100.00
19.5	550,000		0.0000	1.0000	100.00
20.5					100.00

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	77,596,516	7,424	0.0001	0.9999	100.00
0.5	72,039,517		0.0000	1.0000	99.99
1.5	70,714,382	35,445	0.0005	0.9995	99.99
2.5	62,638,598	74,576	0.0012	0.9988	99.94
3.5	55,354,003	51,679	0.0009	0.9991	99.82
4.5	47,226,017	6,624	0.0001	0.9999	99.73
5.5	35,563,445	35,949	0.0010	0.9990	99.71
6.5	31,101,288	14,684	0.0005	0.9995	99.61
7.5	24,748,590	19,273	0.0008	0.9992	99.57
8.5	22,592,850	403,589	0.0179	0.9821	99.49
9.5	21,603,578	123,596	0.0057	0.9943	97.71
10.5	20,987,738	15,773	0.0008	0.9992	97.15
11.5	21,269,530	61,271	0.0029	0.9971	97.08
12.5	20,622,984	20,464	0.0010	0.9990	96.80
13.5	20,179,087	116,678	0.0058	0.9942	96.70
14.5	19,334,675	5,478	0.0003	0.9997	96.14
15.5	18,829,441	267,010	0.0142	0.9858	96.12
16.5	18,520,936	12,719	0.0007	0.9993	94.75
17.5	18,305,628	44,238	0.0024	0.9976	94.69
18.5	18,234,596	4,667	0.0003	0.9997	94.46
19.5	18,252,907	40,533	0.0022	0.9978	94.44
20.5	18,148,893	203,995	0.0112	0.9888	94.23
21.5	17,821,075	259,807	0.0146	0.9854	93.17
22.5	17,191,255	623,128	0.0362	0.9638	91.81
23.5	16,255,016	29,970	0.0018	0.9982	88.48
24.5	15,936,788	73,457	0.0046	0.9954	88.32
25.5	15,851,263	101,401	0.0064	0.9936	87.91
26.5	15,432,192	5,960	0.0004	0.9996	87.35
27.5	12,758,518	15,786	0.0012	0.9988	87.32
28.5	12,913,386	45,812	0.0035	0.9965	87.21
29.5	11,480,663	9,098	0.0008	0.9992	86.90
30.5	11,040,476	6,944	0.0006	0.9994	86.83
31.5	10,956,129	204,356	0.0187	0.9813	86.77
32.5	10,673,408	137,024	0.0128	0.9872	85.16
33.5	10,509,931	67,383	0.0064	0.9936	84.06
34.5	10,434,435	3,277	0.0003	0.9997	83.52
35.5	10,457,240	11,119	0.0011	0.9989	83.50
36.5	16,943,881	20,011	0.0012	0.9988	83.41
37.5	16,741,948	8,915	0.0005	0.9995	83.31
38.5	16,742,452	13,677	0.0008	0.9992	83.27

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,719,248	6,168	0.0004	0.9996	83.20
40.5	16,705,284	11,720	0.0007	0.9993	83.17
41.5	16,703,284	10,345	0.0006	0.9994	83.11
42.5	16,697,183	23,411	0.0014	0.9986	83.06
43.5	16,322,973	3,784	0.0002	0.9998	82.94
44.5	14,619,087	15,760	0.0011	0.9989	82.92
45.5	14,610,556	10,062	0.0007	0.9993	82.83
46.5	14,603,151	6,910	0.0005	0.9995	82.78
47.5	14,598,850	3,803	0.0003	0.9997	82.74
48.5	14,595,630	902	0.0001	0.9999	82.71
49.5	14,590,079	4,058	0.0003	0.9997	82.71
50.5	14,576,903	113,743	0.0078	0.9922	82.69
51.5	14,454,387	1,158	0.0001	0.9999	82.04
52.5	14,391,501		0.0000	1.0000	82.03
53.5	14,389,924	15,431	0.0011	0.9989	82.03
54.5	14,371,142	4,664	0.0003	0.9997	81.95
55.5	14,319,834	54,068	0.0038	0.9962	81.92
56.5	14,264,509	23,774	0.0017	0.9983	81.61
57.5	14,211,365	64,804	0.0046	0.9954	81.47
58.5	14,157,292	52,158	0.0037	0.9963	81.10
59.5	14,135,028	85,385	0.0060	0.9940	80.80
60.5	14,068,036	29,517	0.0021	0.9979	80.32
61.5	13,806,966	2,701	0.0002	0.9998	80.15
62.5	7,624,463	17,482	0.0023	0.9977	80.13
63.5	7,594,251	1,898	0.0002	0.9998	79.95
64.5	7,584,415	73,785	0.0097	0.9903	79.93
65.5	7,509,282	4,102	0.0005	0.9995	79.15
66.5	7,854,936	6,523	0.0008	0.9992	79.11
67.5	7,851,747	396,953	0.0506	0.9494	79.04
68.5	6,582,229	10,035	0.0015	0.9985	75.05
69.5	587,400	159	0.0003	0.9997	74.93
70.5	591,096	174	0.0003	0.9997	74.91
71.5	578,943	5,852	0.0101	0.9899	74.89
72.5	583,390	7,883	0.0135	0.9865	74.13
73.5	1,355,997	483	0.0004	0.9996	73.13
74.5	1,353,062	1,658	0.0012	0.9988	73.10
75.5	1,349,601	48	0.0000	1.0000	73.01
76.5	1,346,633	353	0.0003	0.9997	73.01
77.5	1,359,533		0.0000	1.0000	72.99
78.5	1,809,149		0.0000	1.0000	72.99

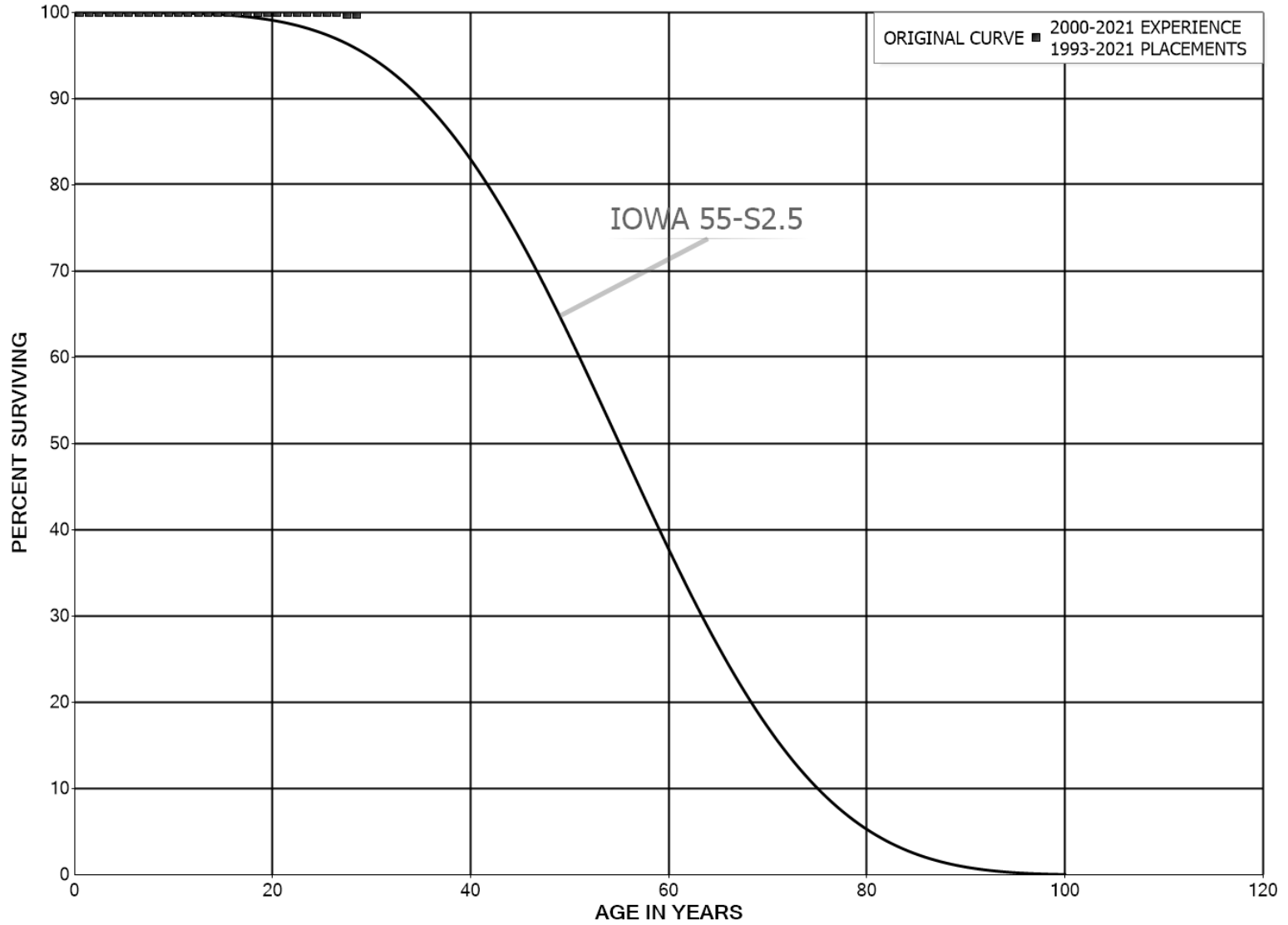
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,807,215		0.0000	1.0000	72.99
80.5	1,945,626	4,953	0.0025	0.9975	72.99
81.5	1,942,589	3,530	0.0018	0.9982	72.81
82.5	2,063,113	1,609	0.0008	0.9992	72.67
83.5	2,075,006	12,000	0.0058	0.9942	72.62
84.5	2,076,869	16,304	0.0079	0.9921	72.20
85.5	2,074,388	21,390	0.0103	0.9897	71.63
86.5	2,103,325	17,342	0.0082	0.9918	70.89
87.5	2,085,984	50,497	0.0242	0.9758	70.31
88.5	2,035,487		0.0000	1.0000	68.61
89.5	2,035,230	1,182	0.0006	0.9994	68.61
90.5	2,034,033		0.0000	1.0000	68.57
91.5	2,022,223	837	0.0004	0.9996	68.57
92.5	1,967,573	1,734	0.0009	0.9991	68.54
93.5	1,945,989		0.0000	1.0000	68.48
94.5	1,927,085	190	0.0001	0.9999	68.48
95.5	1,907,448		0.0000	1.0000	68.47
96.5	1,905,949		0.0000	1.0000	68.47
97.5	1,902,089		0.0000	1.0000	68.47
98.5	1,899,841	909	0.0005	0.9995	68.47
99.5	1,548,912	36,032	0.0233	0.9767	68.44
100.5	1,505,693	1,901	0.0013	0.9987	66.85
101.5	1,491,878		0.0000	1.0000	66.76
102.5	1,477,080	32,577	0.0221	0.9779	66.76
103.5	1,436,561	11,742	0.0082	0.9918	65.29
104.5	1,422,521		0.0000	1.0000	64.76
105.5	1,410,273	1,491	0.0011	0.9989	64.76
106.5	676,856	15,539	0.0230	0.9770	64.69
107.5	659,478		0.0000	1.0000	63.20
108.5	657,418	747	0.0011	0.9989	63.20
109.5	656,417		0.0000	1.0000	63.13
110.5	642,688	28,296	0.0440	0.9560	63.13
111.5	233,798	743	0.0032	0.9968	60.35
112.5	232,892		0.0000	1.0000	60.16
113.5	103,740		0.0000	1.0000	60.16
114.5	100,200		0.0000	1.0000	60.16
115.5					60.16

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 331.10 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



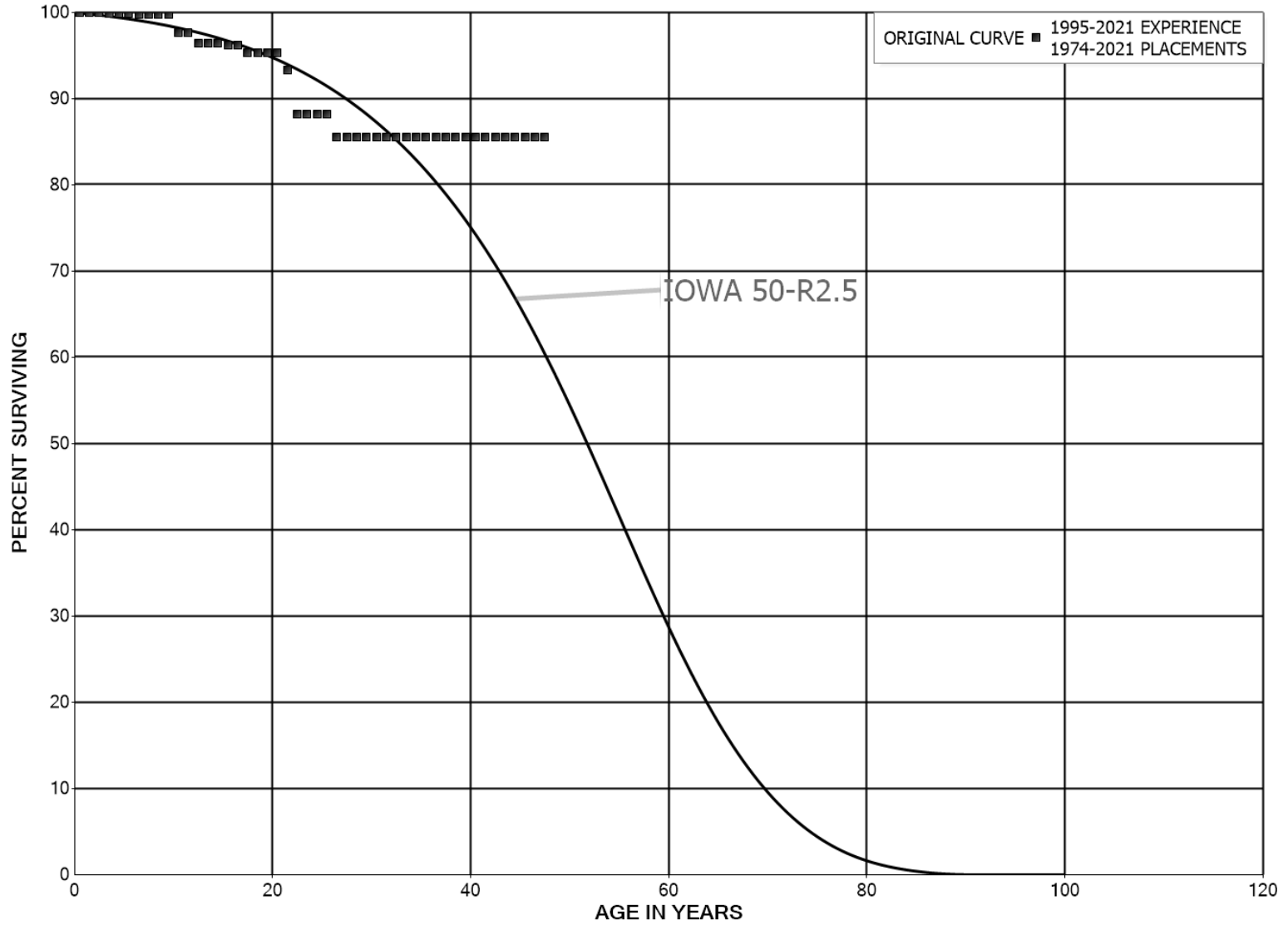
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 331.10 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2021			EXPERIENCE BAND 2000-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,126,868		0.0000	1.0000	100.00
0.5	994,690		0.0000	1.0000	100.00
1.5	957,503		0.0000	1.0000	100.00
2.5	957,503		0.0000	1.0000	100.00
3.5	957,503		0.0000	1.0000	100.00
4.5	929,440		0.0000	1.0000	100.00
5.5	932,235		0.0000	1.0000	100.00
6.5	993,841		0.0000	1.0000	100.00
7.5	837,920		0.0000	1.0000	100.00
8.5	193,598		0.0000	1.0000	100.00
9.5	188,752		0.0000	1.0000	100.00
10.5	188,752		0.0000	1.0000	100.00
11.5	175,824		0.0000	1.0000	100.00
12.5	175,824		0.0000	1.0000	100.00
13.5	175,824		0.0000	1.0000	100.00
14.5	175,824		0.0000	1.0000	100.00
15.5	86,060		0.0000	1.0000	100.00
16.5	86,060		0.0000	1.0000	100.00
17.5	86,060		0.0000	1.0000	100.00
18.5	76,591		0.0000	1.0000	100.00
19.5	76,591		0.0000	1.0000	100.00
20.5	70,333		0.0000	1.0000	100.00
21.5	67,668		0.0000	1.0000	100.00
22.5	67,668		0.0000	1.0000	100.00
23.5	67,668		0.0000	1.0000	100.00
24.5	67,668		0.0000	1.0000	100.00
25.5	67,668		0.0000	1.0000	100.00
26.5	67,668	206	0.0030	0.9970	100.00
27.5	64,872		0.0000	1.0000	99.70
28.5					99.70

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 331.20 STRUCTURES AND IMPROVEMENTS - RECREATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 331.20 STRUCTURES AND IMPROVEMENTS - RECREATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2021

EXPERIENCE BAND 1995-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,162,628		0.0000	1.0000	100.00
0.5	10,118,942	6,944	0.0007	0.9993	100.00
1.5	10,164,428		0.0000	1.0000	99.93
2.5	10,136,886	14,099	0.0014	0.9986	99.93
3.5	9,367,743		0.0000	1.0000	99.79
4.5	9,101,560		0.0000	1.0000	99.79
5.5	8,678,744	4,098	0.0005	0.9995	99.79
6.5	7,512,422	4,487	0.0006	0.9994	99.75
7.5	3,446,113		0.0000	1.0000	99.69
8.5	3,182,527		0.0000	1.0000	99.69
9.5	2,857,814	58,421	0.0204	0.9796	99.69
10.5	2,750,681		0.0000	1.0000	97.65
11.5	2,673,053	35,084	0.0131	0.9869	97.65
12.5	2,489,926		0.0000	1.0000	96.37
13.5	2,478,651		0.0000	1.0000	96.37
14.5	2,150,523	4,454	0.0021	0.9979	96.37
15.5	1,659,054		0.0000	1.0000	96.17
16.5	1,659,054	14,922	0.0090	0.9910	96.17
17.5	1,133,603		0.0000	1.0000	95.30
18.5	1,129,575	50	0.0000	1.0000	95.30
19.5	1,089,800		0.0000	1.0000	95.30
20.5	800,838	16,927	0.0211	0.9789	95.30
21.5	716,021	39,609	0.0553	0.9447	93.28
22.5	676,412		0.0000	1.0000	88.12
23.5	676,412		0.0000	1.0000	88.12
24.5	676,412		0.0000	1.0000	88.12
25.5	676,412	19,999	0.0296	0.9704	88.12
26.5	634,878		0.0000	1.0000	85.52
27.5	560,916		0.0000	1.0000	85.52
28.5	447,662		0.0000	1.0000	85.52
29.5	24,558		0.0000	1.0000	85.52
30.5	24,558		0.0000	1.0000	85.52
31.5	13,660		0.0000	1.0000	85.52
32.5	13,660		0.0000	1.0000	85.52
33.5	13,660		0.0000	1.0000	85.52
34.5	13,660		0.0000	1.0000	85.52
35.5	13,660		0.0000	1.0000	85.52
36.5	13,660		0.0000	1.0000	85.52
37.5	13,660		0.0000	1.0000	85.52
38.5	13,660		0.0000	1.0000	85.52

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 331.20 STRUCTURES AND IMPROVEMENTS - RECREATION

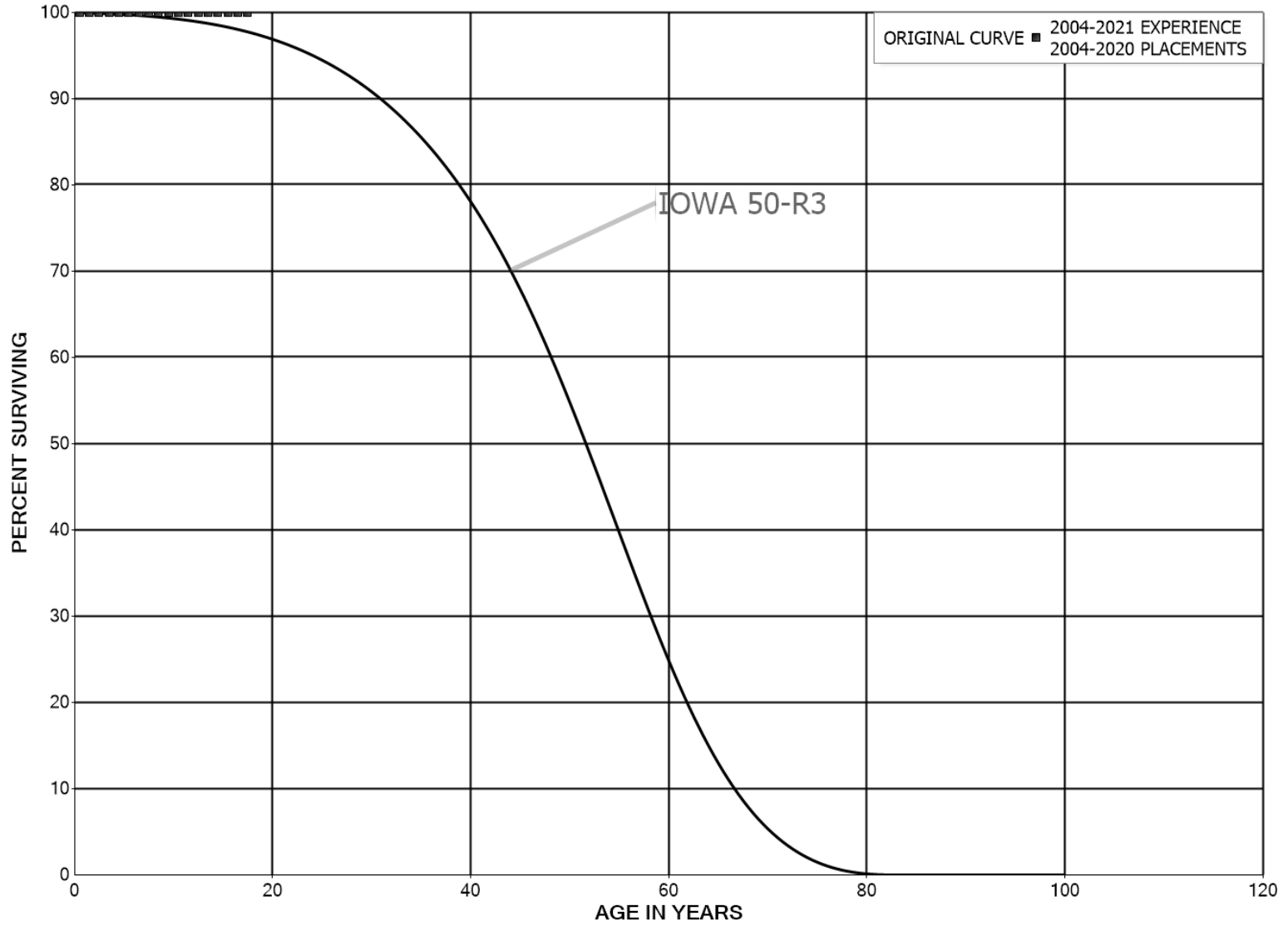
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2021

EXPERIENCE BAND 1995-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,660		0.0000	1.0000	85.52
40.5	13,660		0.0000	1.0000	85.52
41.5	13,660		0.0000	1.0000	85.52
42.5	13,660		0.0000	1.0000	85.52
43.5	13,660		0.0000	1.0000	85.52
44.5	13,660		0.0000	1.0000	85.52
45.5	13,660		0.0000	1.0000	85.52
46.5	5,980		0.0000	1.0000	85.52
47.5					85.52

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 331.26 STRUCTURES AND IMPROVEMENTS - RECREATION INFORMATION AND EDUCATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 331.26 STRUCTURES AND IMPROVEMENTS - RECREATION INFORMATION AND
EDUCATION

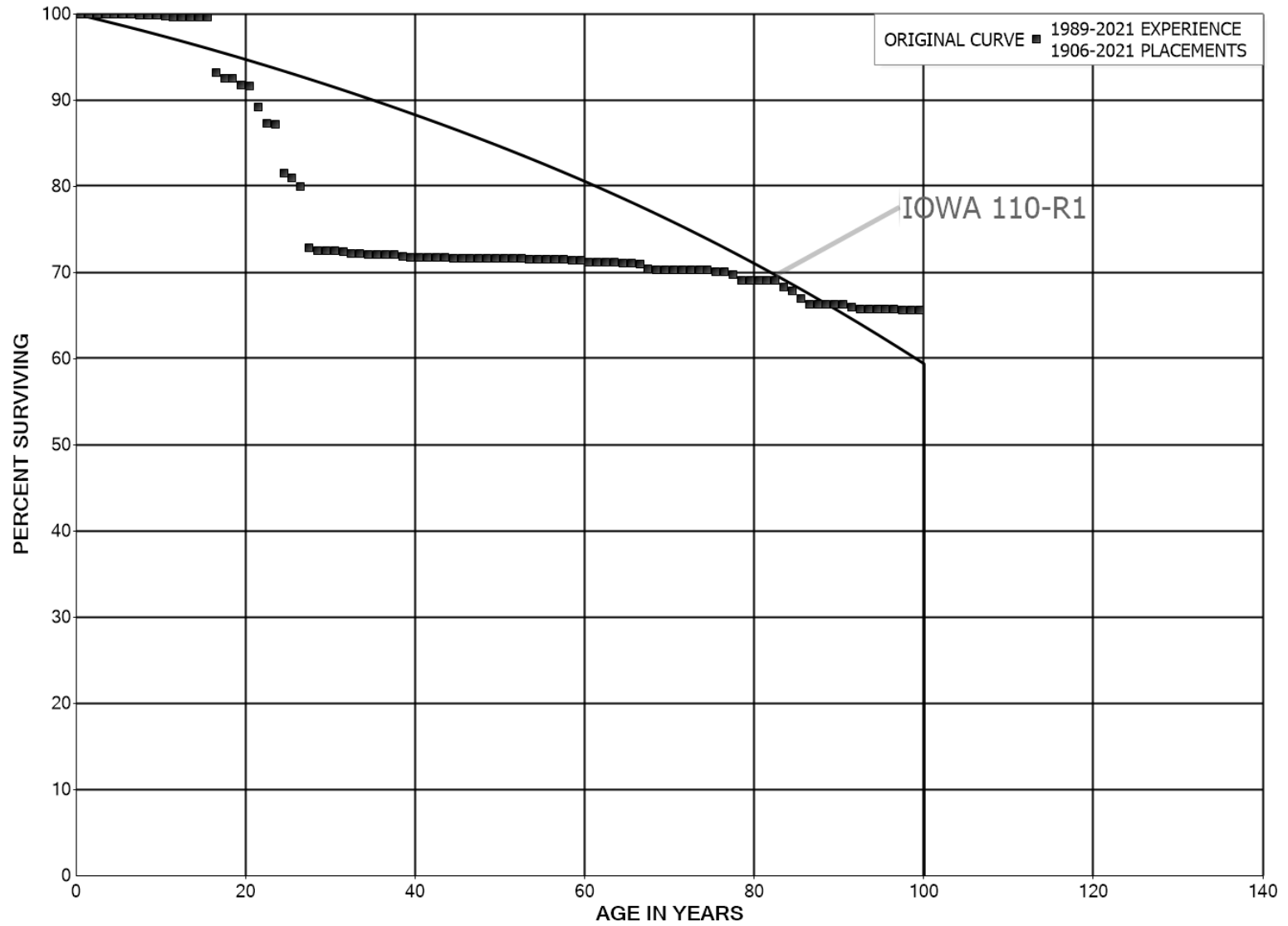
ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2020

EXPERIENCE BAND 2004-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,516		0.0000	1.0000	100.00
0.5	51,516		0.0000	1.0000	100.00
1.5	39,774		0.0000	1.0000	100.00
2.5	39,774		0.0000	1.0000	100.00
3.5	35,601		0.0000	1.0000	100.00
4.5	35,601		0.0000	1.0000	100.00
5.5	35,601		0.0000	1.0000	100.00
6.5	35,601		0.0000	1.0000	100.00
7.5	35,601		0.0000	1.0000	100.00
8.5	35,601		0.0000	1.0000	100.00
9.5	35,601		0.0000	1.0000	100.00
10.5	35,601		0.0000	1.0000	100.00
11.5	35,601		0.0000	1.0000	100.00
12.5	35,601		0.0000	1.0000	100.00
13.5	35,601		0.0000	1.0000	100.00
14.5	35,601		0.0000	1.0000	100.00
15.5	35,601		0.0000	1.0000	100.00
16.5	35,601		0.0000	1.0000	100.00
17.5					100.00

AVISTA CORPORATION
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ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	131,871,770		0.0000	1.0000	100.00
0.5	131,036,047	49,849	0.0004	0.9996	100.00
1.5	131,452,323	7,668	0.0001	0.9999	99.96
2.5	128,015,972	18,505	0.0001	0.9999	99.96
3.5	120,250,260	32,236	0.0003	0.9997	99.94
4.5	113,860,994	7,572	0.0001	0.9999	99.91
5.5	73,372,667	10,676	0.0001	0.9999	99.91
6.5	67,983,085	33,200	0.0005	0.9995	99.89
7.5	62,276,623		0.0000	1.0000	99.84
8.5	56,913,189	33,365	0.0006	0.9994	99.84
9.5	56,453,797	32,966	0.0006	0.9994	99.79
10.5	53,961,074	53,709	0.0010	0.9990	99.73
11.5	49,237,188	13,072	0.0003	0.9997	99.63
12.5	49,251,247	1,013	0.0000	1.0000	99.60
13.5	49,283,035	4,455	0.0001	0.9999	99.60
14.5	49,211,108	2,008	0.0000	1.0000	99.59
15.5	50,291,650	3,215,004	0.0639	0.9361	99.59
16.5	43,989,111	315,084	0.0072	0.9928	93.22
17.5	41,592,433	13,125	0.0003	0.9997	92.55
18.5	41,180,399	353,837	0.0086	0.9914	92.52
19.5	40,944,175	63,157	0.0015	0.9985	91.73
20.5	39,785,291	1,058,439	0.0266	0.9734	91.59
21.5	36,124,536	751,769	0.0208	0.9792	89.15
22.5	31,020,065	32,933	0.0011	0.9989	87.30
23.5	28,045,991	1,839,898	0.0656	0.9344	87.20
24.5	24,683,652	179,064	0.0073	0.9927	81.48
25.5	24,293,709	282,098	0.0116	0.9884	80.89
26.5	19,911,093	1,768,889	0.0888	0.9112	79.95
27.5	16,105,161	75,757	0.0047	0.9953	72.85
28.5	15,475,134	1,274	0.0001	0.9999	72.51
29.5	36,328,391	15,148	0.0004	0.9996	72.50
30.5	36,067,949	39,712	0.0011	0.9989	72.47
31.5	33,918,363	125,884	0.0037	0.9963	72.39
32.5	33,116,719	72	0.0000	1.0000	72.12
33.5	32,603,244	5,037	0.0002	0.9998	72.12
34.5	32,185,742	3,288	0.0001	0.9999	72.11
35.5	32,199,784	36,186	0.0011	0.9989	72.10
36.5	48,301,220	2,326	0.0000	1.0000	72.02
37.5	48,327,870	153,242	0.0032	0.9968	72.02
38.5	48,187,075	31,014	0.0006	0.9994	71.79

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	48,384,774		0.0000	1.0000	71.74
40.5	48,410,221	3,265	0.0001	0.9999	71.74
41.5	48,356,220		0.0000	1.0000	71.74
42.5	48,358,692	30,082	0.0006	0.9994	71.74
43.5	48,283,158	27,143	0.0006	0.9994	71.69
44.5	47,473,135	8,069	0.0002	0.9998	71.65
45.5	47,316,346	13,119	0.0003	0.9997	71.64
46.5	47,304,083	4,978	0.0001	0.9999	71.62
47.5	47,278,090	14,316	0.0003	0.9997	71.61
48.5	46,292,117		0.0000	1.0000	71.59
49.5	44,753,788	14,799	0.0003	0.9997	71.59
50.5	44,722,192		0.0000	1.0000	71.57
51.5	44,658,583	1,301	0.0000	1.0000	71.57
52.5	44,546,534	11,233	0.0003	0.9997	71.57
53.5	44,404,932	10,325	0.0002	0.9998	71.55
54.5	44,280,119	4,482	0.0001	0.9999	71.53
55.5	44,167,225	8,212	0.0002	0.9998	71.53
56.5	44,082,418	867	0.0000	1.0000	71.51
57.5	44,083,275	63,248	0.0014	0.9986	71.51
58.5	43,952,295	9,003	0.0002	0.9998	71.41
59.5	43,898,857	147,111	0.0034	0.9966	71.39
60.5	43,497,876	73	0.0000	1.0000	71.15
61.5	43,278,096	5,021	0.0001	0.9999	71.15
62.5	16,653,994	3,283	0.0002	0.9998	71.15
63.5	16,651,512	8,612	0.0005	0.9995	71.13
64.5	16,646,090	2,562	0.0002	0.9998	71.09
65.5	16,722,155	35,443	0.0021	0.9979	71.08
66.5	17,359,887	118,780	0.0068	0.9932	70.93
67.5	17,232,007	33,714	0.0020	0.9980	70.45
68.5	17,209,607	2,290	0.0001	0.9999	70.31
69.5	1,208,224		0.0000	1.0000	70.30
70.5	1,246,102		0.0000	1.0000	70.30
71.5	1,239,491		0.0000	1.0000	70.30
72.5	1,115,002		0.0000	1.0000	70.30
73.5	3,861,976		0.0000	1.0000	70.30
74.5	3,861,271	13,674	0.0035	0.9965	70.30
75.5	3,844,504		0.0000	1.0000	70.05
76.5	3,847,907	20,282	0.0053	0.9947	70.05
77.5	3,829,680	33,261	0.0087	0.9913	69.68
78.5	4,427,311		0.0000	1.0000	69.08

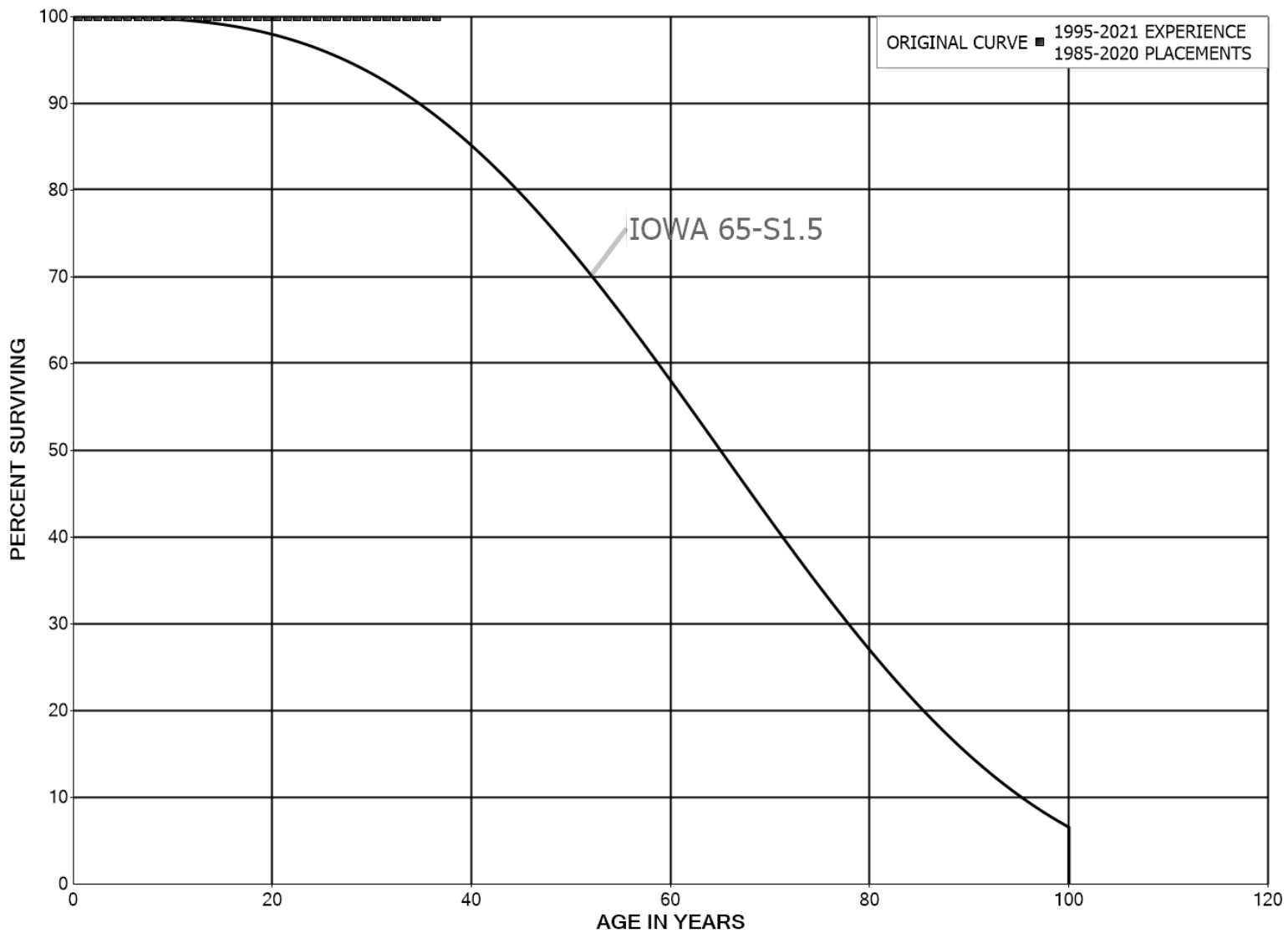
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,450,694		0.0000	1.0000	69.08
80.5	5,234,138		0.0000	1.0000	69.08
81.5	5,239,980		0.0000	1.0000	69.08
82.5	5,574,851	66,525	0.0119	0.9881	69.08
83.5	5,508,326	32,159	0.0058	0.9942	68.25
84.5	5,475,785	75,092	0.0137	0.9863	67.85
85.5	5,399,967	50,394	0.0093	0.9907	66.92
86.5	5,349,573		0.0000	1.0000	66.30
87.5	5,346,057		0.0000	1.0000	66.30
88.5	5,345,613		0.0000	1.0000	66.30
89.5	5,345,193		0.0000	1.0000	66.30
90.5	5,343,166	23,510	0.0044	0.9956	66.30
91.5	5,250,401	21,086	0.0040	0.9960	66.01
92.5	5,218,907	106	0.0000	1.0000	65.74
93.5	5,191,220	4,397	0.0008	0.9992	65.74
94.5	5,181,506		0.0000	1.0000	65.69
95.5	5,174,926		0.0000	1.0000	65.69
96.5	5,167,634	3,126	0.0006	0.9994	65.69
97.5	5,149,380		0.0000	1.0000	65.65
98.5	5,056,626		0.0000	1.0000	65.65
99.5	4,486,331		0.0000	1.0000	65.65
100.5	4,467,276	15,869	0.0036	0.9964	65.65
101.5	4,421,572	12,695	0.0029	0.9971	65.41
102.5	4,315,069		0.0000	1.0000	65.22
103.5	4,250,831	20,683	0.0049	0.9951	65.22
104.5	4,228,618		0.0000	1.0000	64.91
105.5	4,216,748		0.0000	1.0000	64.91
106.5	1,640,711	67,792	0.0413	0.9587	64.91
107.5	1,572,577	2,576	0.0016	0.9984	62.23
108.5	1,569,578	5,070	0.0032	0.9968	62.12
109.5	1,560,712		0.0000	1.0000	61.92
110.5	1,557,887	609	0.0004	0.9996	61.92
111.5	945,677		0.0000	1.0000	61.90
112.5	921,795		0.0000	1.0000	61.90
113.5	250,930		0.0000	1.0000	61.90
114.5	244,325		0.0000	1.0000	61.90
115.5					61.90

AVISTA CORPORATION
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ACCOUNT 332.10 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ELECTRIC PLANT

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

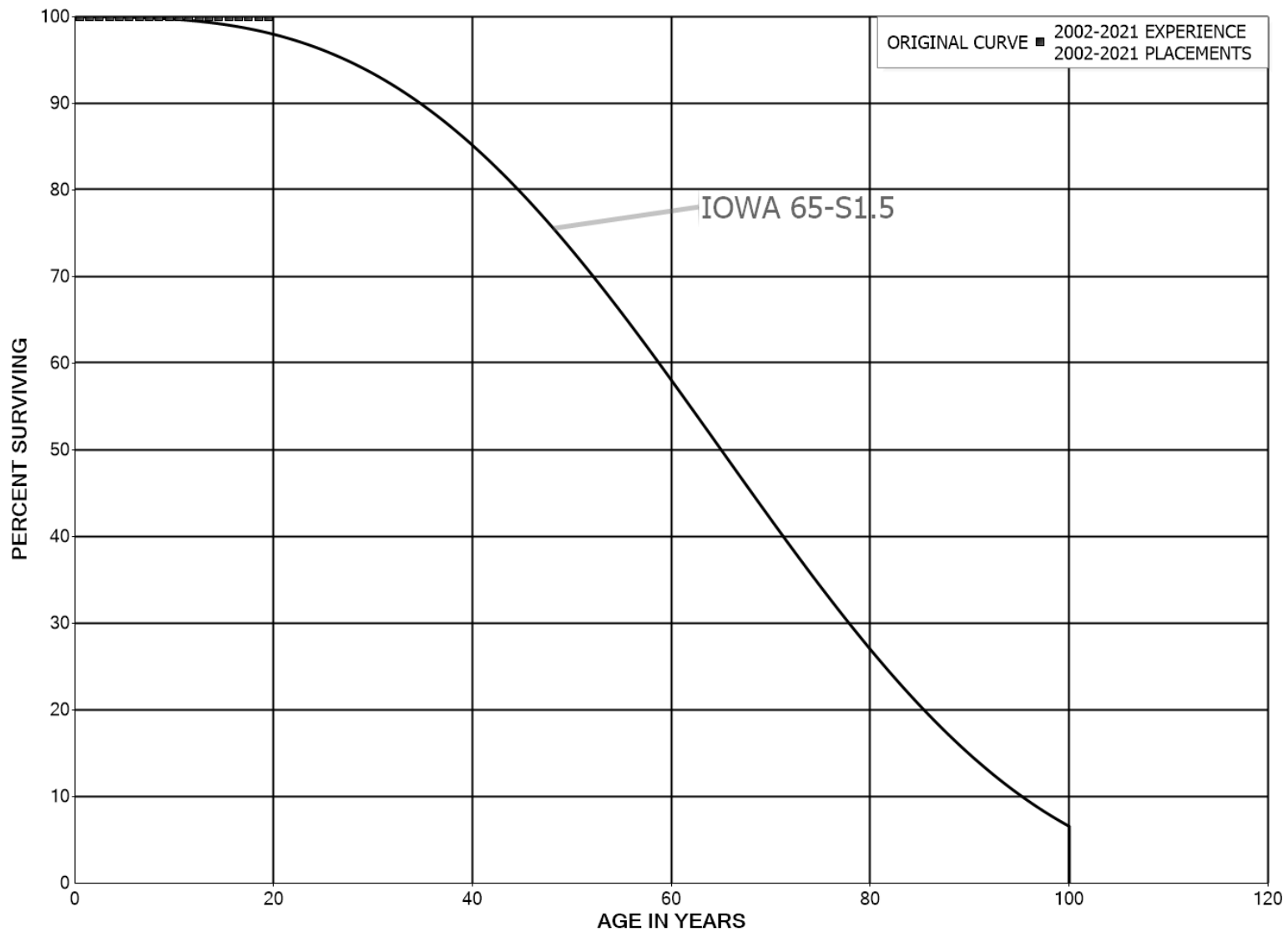
ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2020

EXPERIENCE BAND 1995-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,069,795		0.0000	1.0000	100.00
0.5	19,085,928		0.0000	1.0000	100.00
1.5	18,590,857	10,154	0.0005	0.9995	100.00
2.5	18,437,605		0.0000	1.0000	99.95
3.5	18,480,331	8,276	0.0004	0.9996	99.95
4.5	18,393,132		0.0000	1.0000	99.90
5.5	18,196,113		0.0000	1.0000	99.90
6.5	18,078,589		0.0000	1.0000	99.90
7.5	16,958,436		0.0000	1.0000	99.90
8.5	13,700,437		0.0000	1.0000	99.90
9.5	14,446,450		0.0000	1.0000	99.90
10.5	14,435,311		0.0000	1.0000	99.90
11.5	14,200,870		0.0000	1.0000	99.90
12.5	14,018,485		0.0000	1.0000	99.90
13.5	8,728,889		0.0000	1.0000	99.90
14.5	4,570,754		0.0000	1.0000	99.90
15.5	3,906,568		0.0000	1.0000	99.90
16.5	3,608,815		0.0000	1.0000	99.90
17.5	2,434,106		0.0000	1.0000	99.90
18.5	2,045,984		0.0000	1.0000	99.90
19.5	2,045,984		0.0000	1.0000	99.90
20.5	1,224,392		0.0000	1.0000	99.90
21.5	1,224,392		0.0000	1.0000	99.90
22.5	1,220,858		0.0000	1.0000	99.90
23.5	1,220,858		0.0000	1.0000	99.90
24.5	1,220,858		0.0000	1.0000	99.90
25.5	1,220,858		0.0000	1.0000	99.90
26.5	1,170,858		0.0000	1.0000	99.90
27.5	1,154,725		0.0000	1.0000	99.90
28.5	1,154,725		0.0000	1.0000	99.90
29.5	1,154,725		0.0000	1.0000	99.90
30.5	1,041,667		0.0000	1.0000	99.90
31.5	1,041,667		0.0000	1.0000	99.90
32.5	1,041,667		0.0000	1.0000	99.90
33.5	1,041,667		0.0000	1.0000	99.90
34.5	1,041,667		0.0000	1.0000	99.90
35.5	1,041,667		0.0000	1.0000	99.90
36.5					99.90

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 332.15 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



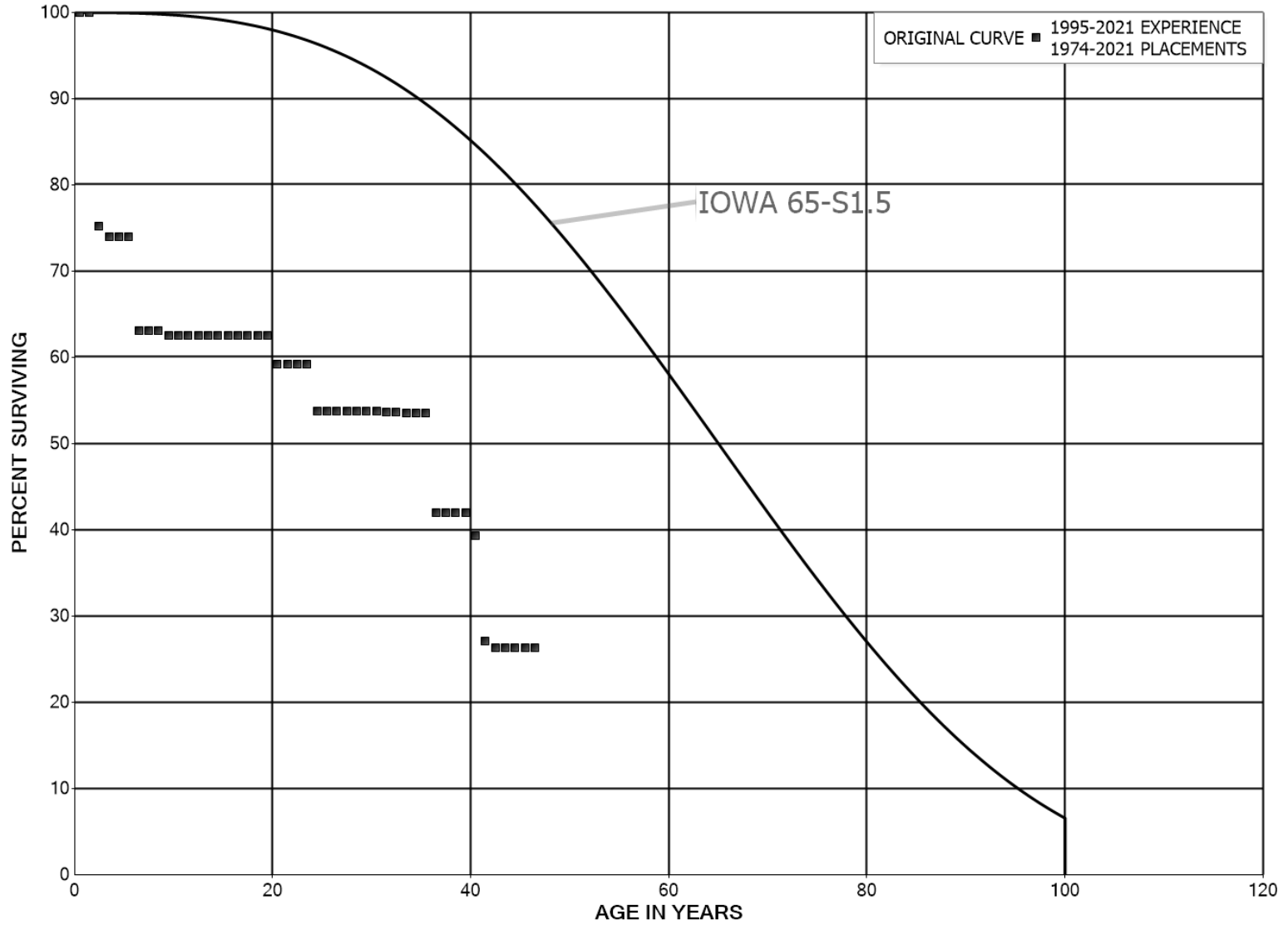
AVISTA CORPORATION
ELECTRIC PLANT

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

ORIGINAL LIFE TABLE

PLACEMENT BAND 2002-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,461,874		0.0000	1.0000	100.00
0.5	2,289,481		0.0000	1.0000	100.00
1.5	2,199,341		0.0000	1.0000	100.00
2.5	2,143,161		0.0000	1.0000	100.00
3.5	2,125,159		0.0000	1.0000	100.00
4.5	2,007,559		0.0000	1.0000	100.00
5.5	1,685,673		0.0000	1.0000	100.00
6.5	1,610,471		0.0000	1.0000	100.00
7.5	1,610,471		0.0000	1.0000	100.00
8.5	1,484,387		0.0000	1.0000	100.00
9.5	1,484,387		0.0000	1.0000	100.00
10.5	1,484,387		0.0000	1.0000	100.00
11.5	1,484,387		0.0000	1.0000	100.00
12.5	1,484,387		0.0000	1.0000	100.00
13.5	1,484,387		0.0000	1.0000	100.00
14.5	1,474,350		0.0000	1.0000	100.00
15.5	1,474,350		0.0000	1.0000	100.00
16.5	1,460,167		0.0000	1.0000	100.00
17.5	481,128		0.0000	1.0000	100.00
18.5	218,446		0.0000	1.0000	100.00
19.5					100.00

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2021

EXPERIENCE BAND 1995-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	259,605		0.0000	1.0000	100.00
0.5	155,494		0.0000	1.0000	100.00
1.5	155,494	38,546	0.2479	0.7521	100.00
2.5	267,093	4,668	0.0175	0.9825	75.21
3.5	322,549		0.0000	1.0000	73.90
4.5	343,970		0.0000	1.0000	73.90
5.5	471,099	69,346	0.1472	0.8528	73.90
6.5	401,753		0.0000	1.0000	63.02
7.5	435,397		0.0000	1.0000	63.02
8.5	465,476	3,966	0.0085	0.9915	63.02
9.5	462,621		0.0000	1.0000	62.48
10.5	462,621		0.0000	1.0000	62.48
11.5	462,621		0.0000	1.0000	62.48
12.5	643,939		0.0000	1.0000	62.48
13.5	643,939		0.0000	1.0000	62.48
14.5	643,939		0.0000	1.0000	62.48
15.5	636,381		0.0000	1.0000	62.48
16.5	650,925		0.0000	1.0000	62.48
17.5	650,925		0.0000	1.0000	62.48
18.5	659,973		0.0000	1.0000	62.48
19.5	725,402	38,791	0.0535	0.9465	62.48
20.5	688,443		0.0000	1.0000	59.14
21.5	688,443		0.0000	1.0000	59.14
22.5	688,443		0.0000	1.0000	59.14
23.5	688,443	63,285	0.0919	0.9081	59.14
24.5	625,158		0.0000	1.0000	53.70
25.5	625,158		0.0000	1.0000	53.70
26.5	595,401		0.0000	1.0000	53.70
27.5	567,918		0.0000	1.0000	53.70
28.5	567,918		0.0000	1.0000	53.70
29.5	485,726		0.0000	1.0000	53.70
30.5	425,602	1,111	0.0026	0.9974	53.70
31.5	407,037		0.0000	1.0000	53.56
32.5	349,253	588	0.0017	0.9983	53.56
33.5	348,665		0.0000	1.0000	53.47
34.5	315,022		0.0000	1.0000	53.47
35.5	284,943	61,392	0.2155	0.7845	53.47
36.5	223,551	1	0.0000	1.0000	41.95
37.5	223,550		0.0000	1.0000	41.95
38.5	223,550		0.0000	1.0000	41.95

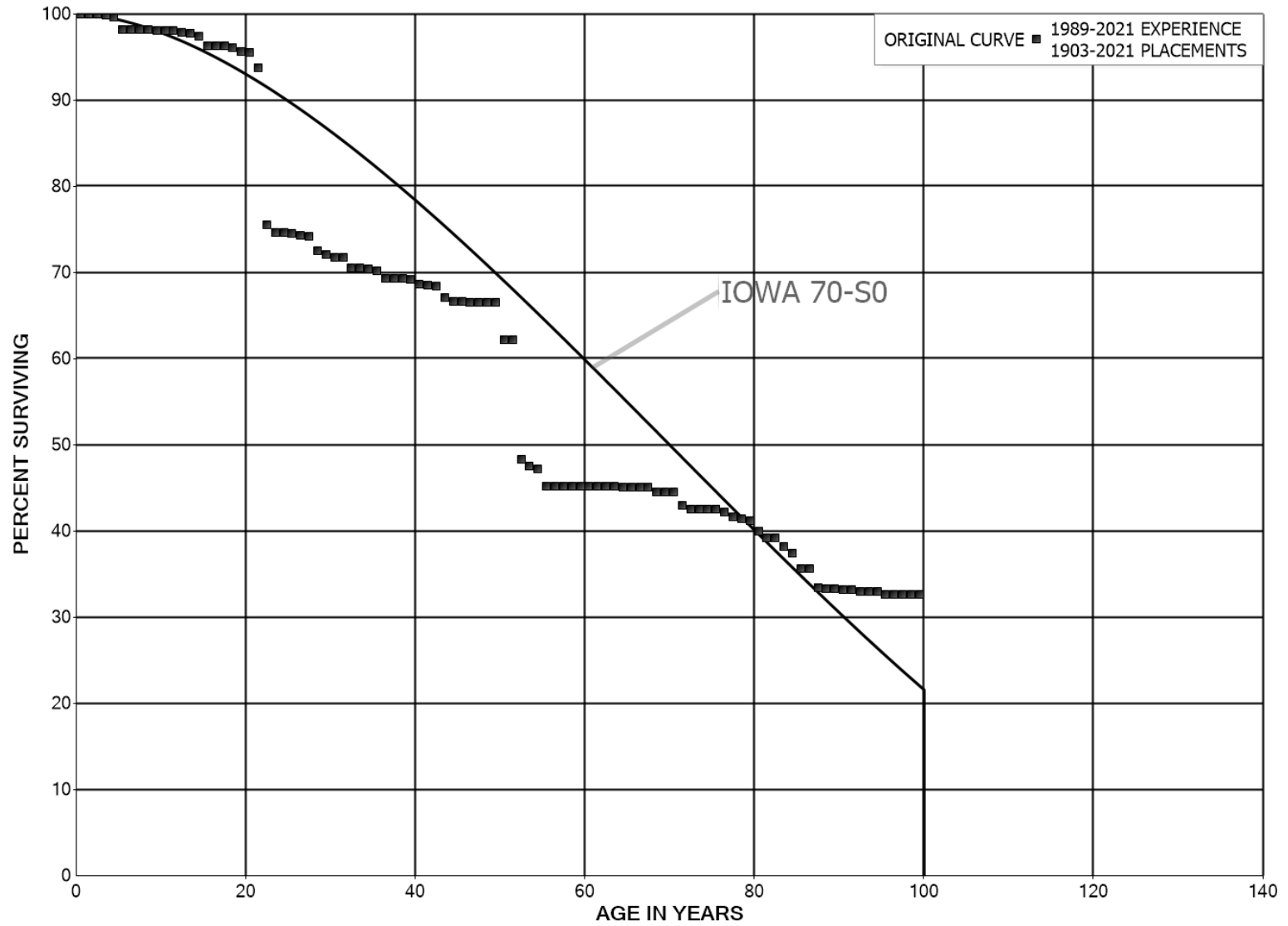
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS - RECREATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	103,623	6,582	0.0635	0.9365	41.95
40.5	97,041	30,278	0.3120	0.6880	39.29
41.5	66,763	1,831	0.0274	0.9726	27.03
42.5	64,932		0.0000	1.0000	26.29
43.5	50,978		0.0000	1.0000	26.29
44.5	50,978		0.0000	1.0000	26.29
45.5	48,512		0.0000	1.0000	26.29
46.5					26.29

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 333.00 TURBINES AND GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	221,969,960		0.0000	1.0000	100.00
0.5	225,106,463	13,308	0.0001	0.9999	100.00
1.5	225,413,183	3,678	0.0000	1.0000	99.99
2.5	220,060,923	234,186	0.0011	0.9989	99.99
3.5	210,146,333	615,314	0.0029	0.9971	99.89
4.5	201,141,296	2,919,343	0.0145	0.9855	99.59
5.5	137,731,545		0.0000	1.0000	98.15
6.5	137,089,638		0.0000	1.0000	98.15
7.5	133,671,339	22,042	0.0002	0.9998	98.15
8.5	135,194,964	64,884	0.0005	0.9995	98.13
9.5	127,876,226	12,538	0.0001	0.9999	98.08
10.5	119,309,507	16,459	0.0001	0.9999	98.08
11.5	122,992,261	215,937	0.0018	0.9982	98.06
12.5	104,957,969	130,795	0.0012	0.9988	97.89
13.5	96,228,767	332,056	0.0035	0.9965	97.77
14.5	82,169,745	933,720	0.0114	0.9886	97.43
15.5	81,033,597	65,243	0.0008	0.9992	96.32
16.5	78,282,823	8,400	0.0001	0.9999	96.25
17.5	72,200,507	143,091	0.0020	0.9980	96.24
18.5	71,544,426	348,481	0.0049	0.9951	96.04
19.5	70,941,924	21,210	0.0003	0.9997	95.58
20.5	61,858,484	1,148,323	0.0186	0.9814	95.55
21.5	59,382,874	11,546,660	0.1944	0.8056	93.77
22.5	45,849,334	546,058	0.0119	0.9881	75.54
23.5	44,403,430	26,759	0.0006	0.9994	74.64
24.5	43,034,908	61,064	0.0014	0.9986	74.60
25.5	42,254,552	87,030	0.0021	0.9979	74.49
26.5	38,975,558	91,204	0.0023	0.9977	74.34
27.5	35,611,430	795,669	0.0223	0.9777	74.16
28.5	35,965,362	203,214	0.0057	0.9943	72.51
29.5	32,733,625	145,636	0.0044	0.9956	72.10
30.5	32,148,458	10,070	0.0003	0.9997	71.78
31.5	31,802,458	569,175	0.0179	0.9821	71.75
32.5	30,543,565	74	0.0000	1.0000	70.47
33.5	30,084,849	13,166	0.0004	0.9996	70.47
34.5	29,672,011	119,092	0.0040	0.9960	70.44
35.5	33,581,550	422,194	0.0126	0.9874	70.15
36.5	37,216,362	1,476	0.0000	1.0000	69.27
37.5	37,213,881	16,120	0.0004	0.9996	69.27
38.5	37,204,713	51,431	0.0014	0.9986	69.24

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,133,121	300,023	0.0081	0.9919	69.14
40.5	36,798,109	18,751	0.0005	0.9995	68.59
41.5	35,488,538	70,207	0.0020	0.9980	68.55
42.5	34,881,739	661,207	0.0190	0.9810	68.42
43.5	33,309,812	238,595	0.0072	0.9928	67.12
44.5	21,139,729	9,601	0.0005	0.9995	66.64
45.5	21,114,922	19,128	0.0009	0.9991	66.61
46.5	21,033,027	885	0.0000	1.0000	66.55
47.5	20,997,064	2,175	0.0001	0.9999	66.54
48.5	20,994,013	19,273	0.0009	0.9991	66.54
49.5	20,972,651	1,344,767	0.0641	0.9359	66.48
50.5	19,629,509	23,378	0.0012	0.9988	62.21
51.5	19,569,979	4,367,292	0.2232	0.7768	62.14
52.5	15,194,252	250,513	0.0165	0.9835	48.27
53.5	14,925,956	90,825	0.0061	0.9939	47.48
54.5	14,751,185	613,855	0.0416	0.9584	47.19
55.5	14,136,684		0.0000	1.0000	45.22
56.5	14,136,684	702	0.0000	1.0000	45.22
57.5	14,138,808	19,309	0.0014	0.9986	45.22
58.5	14,111,459	721	0.0001	0.9999	45.16
59.5	14,108,507		0.0000	1.0000	45.16
60.5	14,095,461	3,830	0.0003	0.9997	45.16
61.5	10,425,460	4,432	0.0004	0.9996	45.15
62.5	6,774,657		0.0000	1.0000	45.13
63.5	6,690,689	2,188	0.0003	0.9997	45.13
64.5	6,705,640		0.0000	1.0000	45.11
65.5	6,924,237		0.0000	1.0000	45.11
66.5	7,278,456	123	0.0000	1.0000	45.11
67.5	7,278,209	98,224	0.0135	0.9865	45.11
68.5	2,781,226	0	0.0000	1.0000	44.50
69.5	1,170,097		0.0000	1.0000	44.50
70.5	1,302,362	46,085	0.0354	0.9646	44.50
71.5	1,254,213	11,280	0.0090	0.9910	42.93
72.5	1,248,790	1	0.0000	1.0000	42.54
73.5	1,636,752		0.0000	1.0000	42.54
74.5	1,692,433		0.0000	1.0000	42.54
75.5	1,690,929	12,550	0.0074	0.9926	42.54
76.5	1,695,763	26,472	0.0156	0.9844	42.23
77.5	1,784,338	9,282	0.0052	0.9948	41.57
78.5	2,152,197	10,382	0.0048	0.9952	41.35

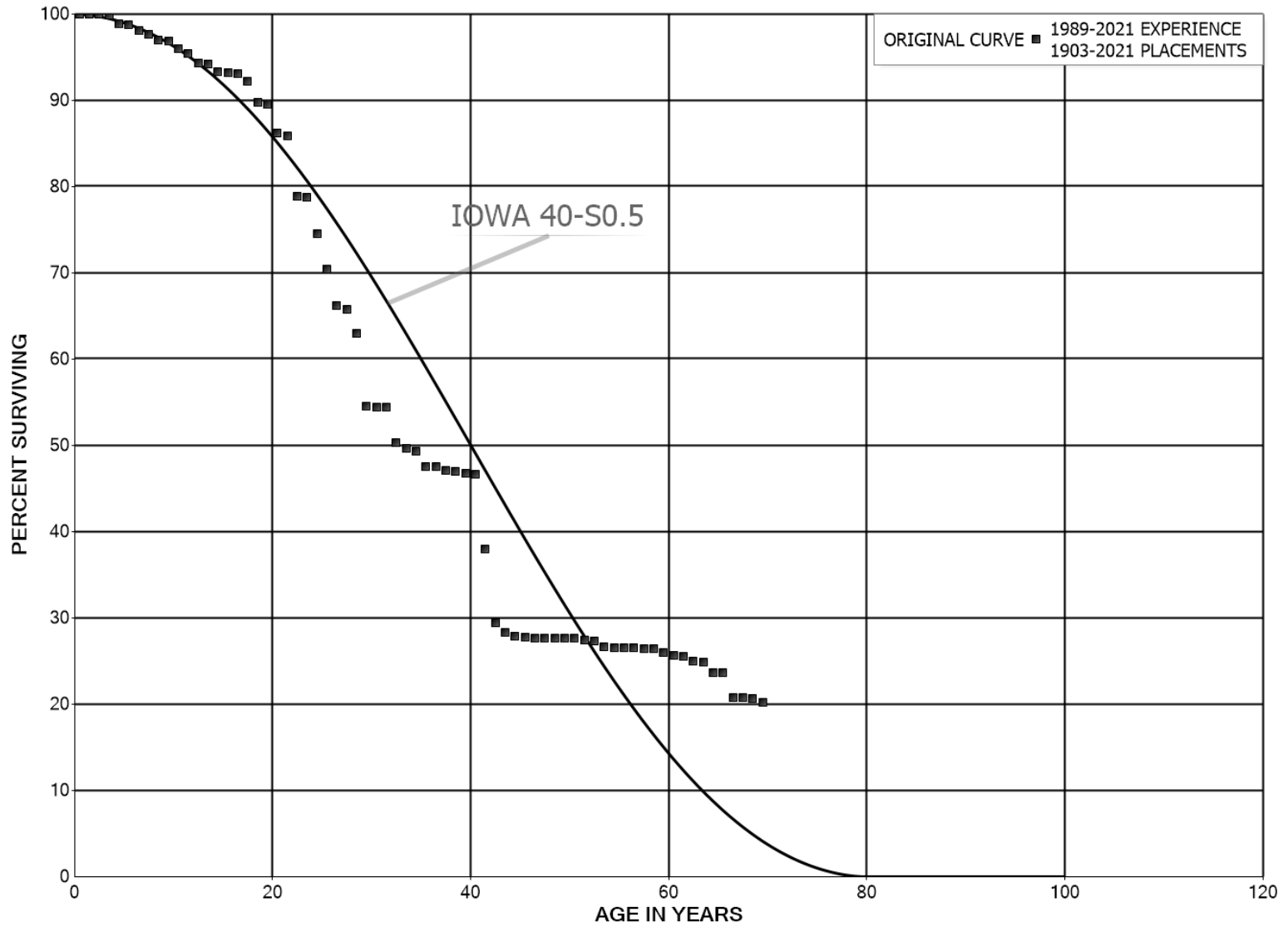
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 333.00 TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,178,525	62,997	0.0289	0.9711	41.15
80.5	2,279,693	44,506	0.0195	0.9805	39.96
81.5	2,277,130		0.0000	1.0000	39.18
82.5	2,451,883	63,799	0.0260	0.9740	39.18
83.5	2,447,178	48,573	0.0198	0.9802	38.16
84.5	2,398,605	114,206	0.0476	0.9524	37.40
85.5	2,436,242	3,194	0.0013	0.9987	35.62
86.5	2,433,048	151,843	0.0624	0.9376	35.58
87.5	2,281,205	4,043	0.0018	0.9982	33.36
88.5	2,277,162		0.0000	1.0000	33.30
89.5	2,277,162	5,404	0.0024	0.9976	33.30
90.5	2,266,308	1,948	0.0009	0.9991	33.22
91.5	2,248,059	15,715	0.0070	0.9930	33.19
92.5	2,217,008		0.0000	1.0000	32.96
93.5	2,216,437		0.0000	1.0000	32.96
94.5	2,216,416	24,978	0.0113	0.9887	32.96
95.5	2,190,353		0.0000	1.0000	32.59
96.5	2,190,205		0.0000	1.0000	32.59
97.5	2,167,660		0.0000	1.0000	32.59
98.5	1,868,751		0.0000	1.0000	32.59
99.5	1,532,428	10,518	0.0069	0.9931	32.59
100.5	1,520,651		0.0000	1.0000	32.36
101.5	1,499,274		0.0000	1.0000	32.36
102.5	1,261,410		0.0000	1.0000	32.36
103.5	1,127,195	17,383	0.0154	0.9846	32.36
104.5	1,106,896	104,665	0.0946	0.9054	31.86
105.5	1,001,159	282,803	0.2825	0.7175	28.85
106.5	360,262		0.0000	1.0000	20.70
107.5	360,262		0.0000	1.0000	20.70
108.5	359,994		0.0000	1.0000	20.70
109.5	359,994		0.0000	1.0000	20.70
110.5	359,994		0.0000	1.0000	20.70
111.5	359,938		0.0000	1.0000	20.70
112.5	333,327		0.0000	1.0000	20.70
113.5	215,118		0.0000	1.0000	20.70
114.5	172,805		0.0000	1.0000	20.70
115.5					20.70

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	88,584,255	1,193	0.0000	1.0000	100.00
0.5	81,955,183		0.0000	1.0000	100.00
1.5	76,254,965	36,436	0.0005	0.9995	100.00
2.5	72,161,921	84,341	0.0012	0.9988	99.95
3.5	68,408,508	696,399	0.0102	0.9898	99.83
4.5	61,488,022	75,378	0.0012	0.9988	98.82
5.5	41,948,675	248,254	0.0059	0.9941	98.70
6.5	38,056,532	186,969	0.0049	0.9951	98.11
7.5	37,081,562	257,114	0.0069	0.9931	97.63
8.5	32,904,763	49,182	0.0015	0.9985	96.95
9.5	32,895,606	299,123	0.0091	0.9909	96.81
10.5	32,504,124	197,822	0.0061	0.9939	95.93
11.5	32,905,786	368,152	0.0112	0.9888	95.34
12.5	29,883,717	39,471	0.0013	0.9987	94.28
13.5	27,195,596	241,354	0.0089	0.9911	94.15
14.5	26,879,513	45,752	0.0017	0.9983	93.32
15.5	24,909,989	37,864	0.0015	0.9985	93.16
16.5	24,414,093	225,889	0.0093	0.9907	93.02
17.5	23,844,440	632,089	0.0265	0.9735	92.16
18.5	22,179,356	64,134	0.0029	0.9971	89.71
19.5	20,560,681	754,101	0.0367	0.9633	89.45
20.5	17,280,766	70,856	0.0041	0.9959	86.17
21.5	15,691,566	1,270,973	0.0810	0.9190	85.82
22.5	12,887,437	20,428	0.0016	0.9984	78.87
23.5	11,921,667	644,801	0.0541	0.9459	78.74
24.5	9,731,157	537,374	0.0552	0.9448	74.48
25.5	8,793,795	523,345	0.0595	0.9405	70.37
26.5	7,901,205	50,014	0.0063	0.9937	66.18
27.5	4,825,106	210,764	0.0437	0.9563	65.76
28.5	4,493,270	602,760	0.1341	0.8659	62.89
29.5	3,708,813	5,903	0.0016	0.9984	54.46
30.5	3,416,867	1,672	0.0005	0.9995	54.37
31.5	3,494,633	260,623	0.0746	0.9254	54.34
32.5	2,733,591	38,134	0.0140	0.9860	50.29
33.5	2,560,816	13,149	0.0051	0.9949	49.59
34.5	2,254,415	84,390	0.0374	0.9626	49.33
35.5	2,271,048	80	0.0000	1.0000	47.49
36.5	3,266,681	32,367	0.0099	0.9901	47.48
37.5	3,247,172	835	0.0003	0.9997	47.01
38.5	3,241,432	18,108	0.0056	0.9944	47.00

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,117,227	7,154	0.0023	0.9977	46.74
40.5	2,778,370	514,904	0.1853	0.8147	46.63
41.5	1,890,855	427,097	0.2259	0.7741	37.99
42.5	1,454,600	56,696	0.0390	0.9610	29.41
43.5	1,399,313	21,424	0.0153	0.9847	28.26
44.5	1,369,218	2,775	0.0020	0.9980	27.83
45.5	1,366,443	5,930	0.0043	0.9957	27.77
46.5	1,362,540	2,231	0.0016	0.9984	27.65
47.5	1,362,142	1,105	0.0008	0.9992	27.61
48.5	1,332,918	46	0.0000	1.0000	27.59
49.5	1,335,788	557	0.0004	0.9996	27.58
50.5	1,331,107	10,568	0.0079	0.9921	27.57
51.5	1,303,120	4,620	0.0035	0.9965	27.35
52.5	1,309,496	30,134	0.0230	0.9770	27.26
53.5	1,266,016	3,828	0.0030	0.9970	26.63
54.5	1,256,627		0.0000	1.0000	26.55
55.5	1,250,104	84	0.0001	0.9999	26.55
56.5	1,250,437	4,681	0.0037	0.9963	26.55
57.5	1,251,339	1,692	0.0014	0.9986	26.45
58.5	1,282,085	21,233	0.0166	0.9834	26.41
59.5	1,260,663	18,004	0.0143	0.9857	25.98
60.5	1,242,878	3,360	0.0027	0.9973	25.60
61.5	1,240,805	30,338	0.0244	0.9756	25.53
62.5	1,207,420	1,439	0.0012	0.9988	24.91
63.5	1,203,844	60,305	0.0501	0.9499	24.88
64.5	1,108,314	1,932	0.0017	0.9983	23.63
65.5	1,118,356	136,382	0.1219	0.8781	23.59
66.5	986,843	734	0.0007	0.9993	20.72
67.5	1,044,459	5,378	0.0051	0.9949	20.70
68.5	962,548	18,450	0.0192	0.9808	20.59
69.5	247,294		0.0000	1.0000	20.20
70.5	268,609	902	0.0034	0.9966	20.20
71.5	267,241	2,349	0.0088	0.9912	20.13
72.5	264,795	68	0.0003	0.9997	19.95
73.5	362,842	431	0.0012	0.9988	19.95
74.5	362,038	1,736	0.0048	0.9952	19.93
75.5	361,264		0.0000	1.0000	19.83
76.5	363,677		0.0000	1.0000	19.83
77.5	436,672	7,312	0.0167	0.9833	19.83
78.5	499,277		0.0000	1.0000	19.50

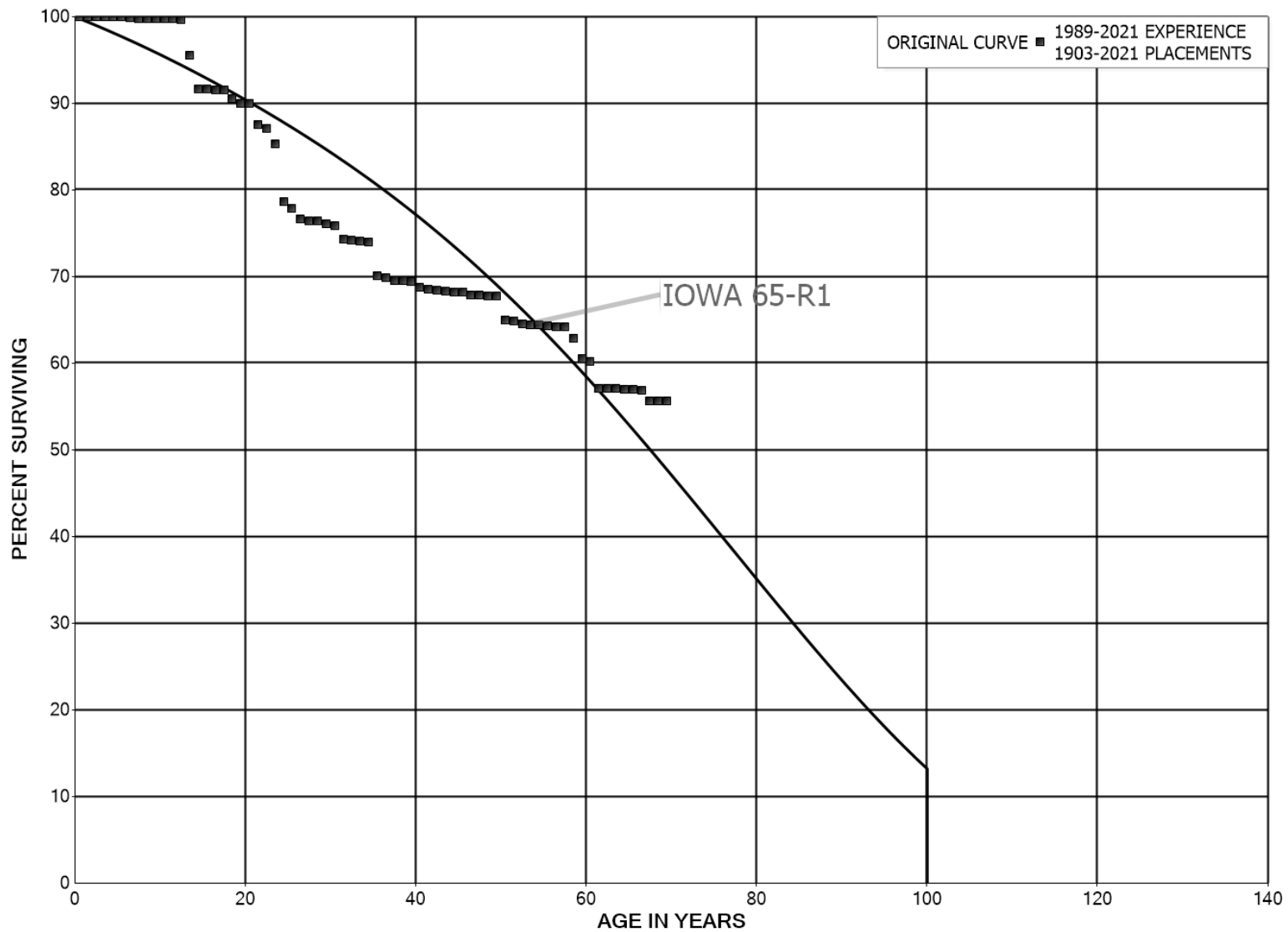
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	502,240		0.0000	1.0000	19.50
80.5	529,305		0.0000	1.0000	19.50
81.5	530,655		0.0000	1.0000	19.50
82.5	553,652	12,431	0.0225	0.9775	19.50
83.5	542,879	6,755	0.0124	0.9876	19.06
84.5	528,145	2,512	0.0048	0.9952	18.82
85.5	538,118	654	0.0012	0.9988	18.73
86.5	537,464	31,355	0.0583	0.9417	18.71
87.5	505,490	689	0.0014	0.9986	17.62
88.5	504,756	49,193	0.0975	0.9025	17.60
89.5	455,195	1,591	0.0035	0.9965	15.88
90.5	448,114		0.0000	1.0000	15.83
91.5	415,676	1,385	0.0033	0.9967	15.83
92.5	413,472		0.0000	1.0000	15.77
93.5	413,253		0.0000	1.0000	15.77
94.5	411,383		0.0000	1.0000	15.77
95.5	406,787		0.0000	1.0000	15.77
96.5	406,323	56,333	0.1386	0.8614	15.77
97.5	327,376		0.0000	1.0000	13.59
98.5	312,779		0.0000	1.0000	13.59
99.5	302,935		0.0000	1.0000	13.59
100.5	302,845	119	0.0004	0.9996	13.59
101.5	291,386		0.0000	1.0000	13.58
102.5	242,669	11,109	0.0458	0.9542	13.58
103.5	212,111		0.0000	1.0000	12.96
104.5	211,517		0.0000	1.0000	12.96
105.5	211,207	636	0.0030	0.9970	12.96
106.5	131,186		0.0000	1.0000	12.92
107.5	131,186	942	0.0072	0.9928	12.92
108.5	129,017	83	0.0006	0.9994	12.83
109.5	127,531		0.0000	1.0000	12.82
110.5	55,258	1,018	0.0184	0.9816	12.82
111.5	54,240	3,419	0.0630	0.9370	12.58
112.5	47,891	45	0.0009	0.9991	11.79
113.5	21,112		0.0000	1.0000	11.78
114.5	18,565		0.0000	1.0000	11.78
115.5					11.78

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,605,756		0.0000	1.0000	100.00
0.5	10,388,441		0.0000	1.0000	100.00
1.5	10,547,828		0.0000	1.0000	100.00
2.5	10,320,956		0.0000	1.0000	100.00
3.5	9,145,153		0.0000	1.0000	100.00
4.5	8,646,979		0.0000	1.0000	100.00
5.5	7,803,689	12,156	0.0016	0.9984	100.00
6.5	7,596,054	8,359	0.0011	0.9989	99.84
7.5	7,684,849		0.0000	1.0000	99.73
8.5	6,063,340		0.0000	1.0000	99.73
9.5	6,017,623		0.0000	1.0000	99.73
10.5	5,235,869		0.0000	1.0000	99.73
11.5	5,442,728	8,200	0.0015	0.9985	99.73
12.5	4,315,465	178,855	0.0414	0.9586	99.58
13.5	4,073,907	165,045	0.0405	0.9595	95.46
14.5	3,861,445	327	0.0001	0.9999	91.59
15.5	3,739,288	2,494	0.0007	0.9993	91.58
16.5	3,734,077	1,137	0.0003	0.9997	91.52
17.5	3,687,330	39,849	0.0108	0.9892	91.49
18.5	3,645,637	22,431	0.0062	0.9938	90.50
19.5	3,615,825	2,010	0.0006	0.9994	89.95
20.5	2,941,708	78,421	0.0267	0.9733	89.90
21.5	2,391,597	12,969	0.0054	0.9946	87.50
22.5	2,269,911	44,389	0.0196	0.9804	87.03
23.5	2,108,457	166,643	0.0790	0.9210	85.32
24.5	1,902,136	18,777	0.0099	0.9901	78.58
25.5	1,809,801	28,674	0.0158	0.9842	77.81
26.5	1,326,157	3,299	0.0025	0.9975	76.57
27.5	1,262,346	131	0.0001	0.9999	76.38
28.5	1,018,184	4,210	0.0041	0.9959	76.37
29.5	1,657,431	4,786	0.0029	0.9971	76.06
30.5	1,646,289	34,516	0.0210	0.9790	75.84
31.5	1,572,317	1,579	0.0010	0.9990	74.25
32.5	1,559,412	1,427	0.0009	0.9991	74.17
33.5	1,542,949	2,112	0.0014	0.9986	74.11
34.5	1,395,870	74,033	0.0530	0.9470	74.00
35.5	1,220,889	4,188	0.0034	0.9966	70.08
36.5	2,028,330	8,621	0.0043	0.9957	69.84
37.5	1,971,437	2,584	0.0013	0.9987	69.54
38.5	1,967,739	2,722	0.0014	0.9986	69.45

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,957,934	17,957	0.0092	0.9908	69.36
40.5	1,924,795	5,031	0.0026	0.9974	68.72
41.5	1,912,863	2,989	0.0016	0.9984	68.54
42.5	1,909,945	5,553	0.0029	0.9971	68.43
43.5	1,904,724	424	0.0002	0.9998	68.23
44.5	1,791,199	226	0.0001	0.9999	68.22
45.5	1,791,092	9,026	0.0050	0.9950	68.21
46.5	1,781,159	1,070	0.0006	0.9994	67.87
47.5	1,780,089	1,371	0.0008	0.9992	67.83
48.5	1,778,296	729	0.0004	0.9996	67.77
49.5	1,777,635	72,900	0.0410	0.9590	67.75
50.5	1,704,614	3,254	0.0019	0.9981	64.97
51.5	1,701,718	9,925	0.0058	0.9942	64.84
52.5	1,691,725	402	0.0002	0.9998	64.46
53.5	1,690,883	2,106	0.0012	0.9988	64.45
54.5	1,688,679	1,028	0.0006	0.9994	64.37
55.5	1,682,920	2,681	0.0016	0.9984	64.33
56.5	1,680,058	233	0.0001	0.9999	64.23
57.5	1,677,614	37,049	0.0221	0.9779	64.22
58.5	1,638,957	59,704	0.0364	0.9636	62.80
59.5	1,580,097	8,875	0.0056	0.9944	60.51
60.5	1,567,715	80,707	0.0515	0.9485	60.17
61.5	1,463,246	445	0.0003	0.9997	57.07
62.5	778,336		0.0000	1.0000	57.06
63.5	778,396	930	0.0012	0.9988	57.06
64.5	777,418	789	0.0010	0.9990	56.99
65.5	776,431	1,834	0.0024	0.9976	56.93
66.5	773,182	15,409	0.0199	0.9801	56.80
67.5	757,112	409	0.0005	0.9995	55.67
68.5	715,709	558	0.0008	0.9992	55.64
69.5	10,812		0.0000	1.0000	55.59
70.5	8,291	62	0.0074	0.9926	55.59
71.5	9,804	48	0.0049	0.9951	55.18
72.5	15,172	1,494	0.0985	0.9015	54.91
73.5	16,207		0.0000	1.0000	49.50
74.5	15,542		0.0000	1.0000	49.50
75.5	15,791	81	0.0051	0.9949	49.50
76.5	15,819	1,798	0.1137	0.8863	49.25
77.5	18,147		0.0000	1.0000	43.65
78.5	18,520		0.0000	1.0000	43.65

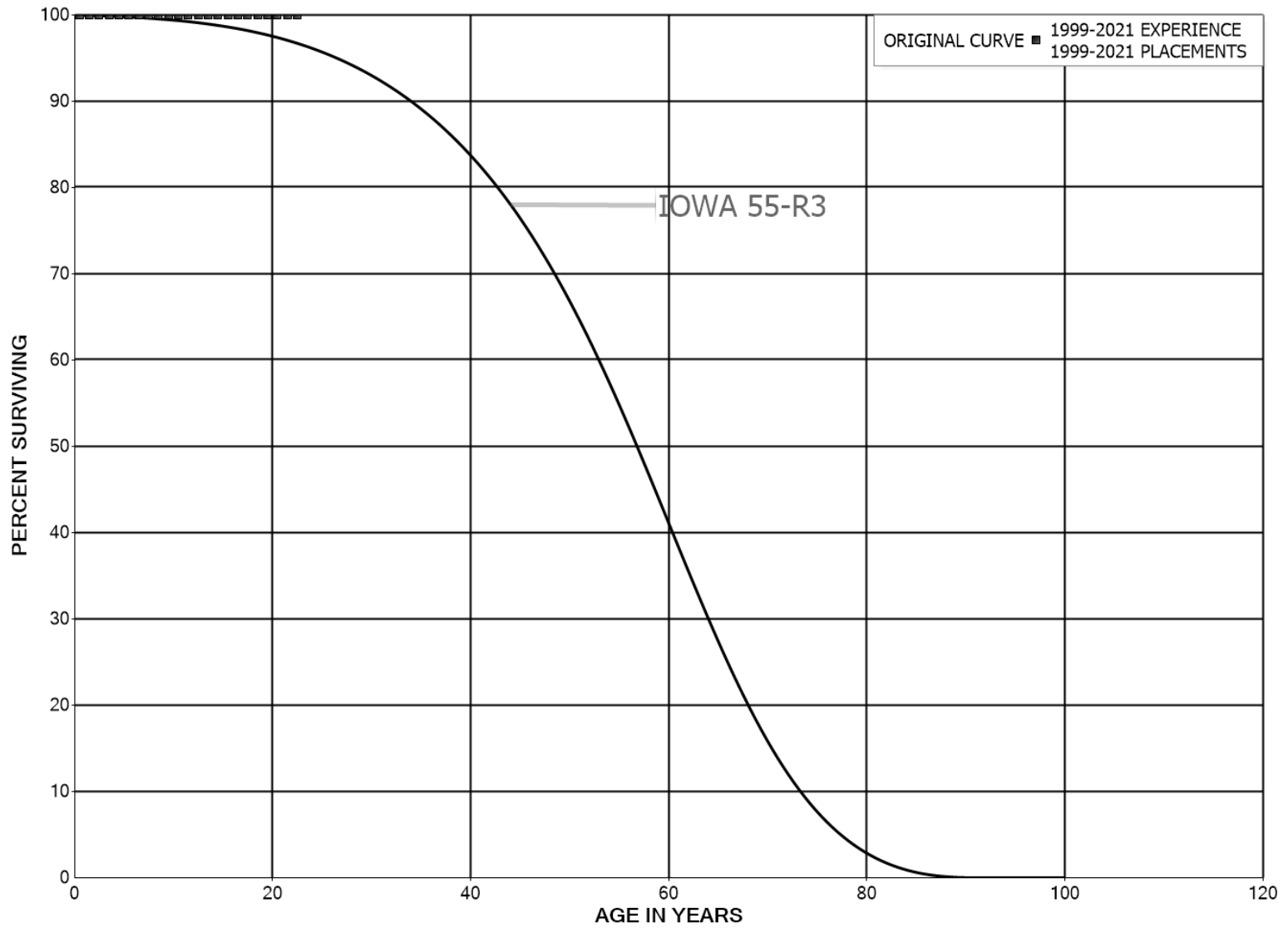
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	18,520		0.0000	1.0000	43.65
80.5	19,597		0.0000	1.0000	43.65
81.5	19,692		0.0000	1.0000	43.65
82.5	20,124	495	0.0246	0.9754	43.65
83.5	20,324	844	0.0415	0.9585	42.58
84.5	19,203	1,640	0.0854	0.9146	40.81
85.5	17,676		0.0000	1.0000	37.32
86.5	17,676	272	0.0154	0.9846	37.32
87.5	17,347	11	0.0006	0.9994	36.75
88.5	17,336	65	0.0037	0.9963	36.73
89.5	17,141	65	0.0038	0.9962	36.59
90.5	17,076	20	0.0012	0.9988	36.45
91.5	17,030		0.0000	1.0000	36.41
92.5	17,030		0.0000	1.0000	36.41
93.5	16,994		0.0000	1.0000	36.41
94.5	16,867		0.0000	1.0000	36.41
95.5	16,539	54	0.0033	0.9967	36.41
96.5	16,353	1,313	0.0803	0.9197	36.29
97.5	14,917		0.0000	1.0000	33.37
98.5	14,834		0.0000	1.0000	33.37
99.5	14,781	163	0.0110	0.9890	33.37
100.5	14,618	303	0.0207	0.9793	33.01
101.5	13,969	3,875	0.2774	0.7226	32.32
102.5	9,927	493	0.0497	0.9503	23.36
103.5	9,369		0.0000	1.0000	22.20
104.5	8,999		0.0000	1.0000	22.20
105.5	4,711		0.0000	1.0000	22.20
106.5	2,289		0.0000	1.0000	22.20
107.5	2,289		0.0000	1.0000	22.20
108.5	2,203		0.0000	1.0000	22.20
109.5	2,127		0.0000	1.0000	22.20
110.5	1,876		0.0000	1.0000	22.20
111.5	1,876		0.0000	1.0000	22.20
112.5	1,876		0.0000	1.0000	22.20
113.5	798		0.0000	1.0000	22.20
114.5	336		0.0000	1.0000	22.20
115.5					22.20

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 335.10 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE CONSERVATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 335.10 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE
CONSERVATION

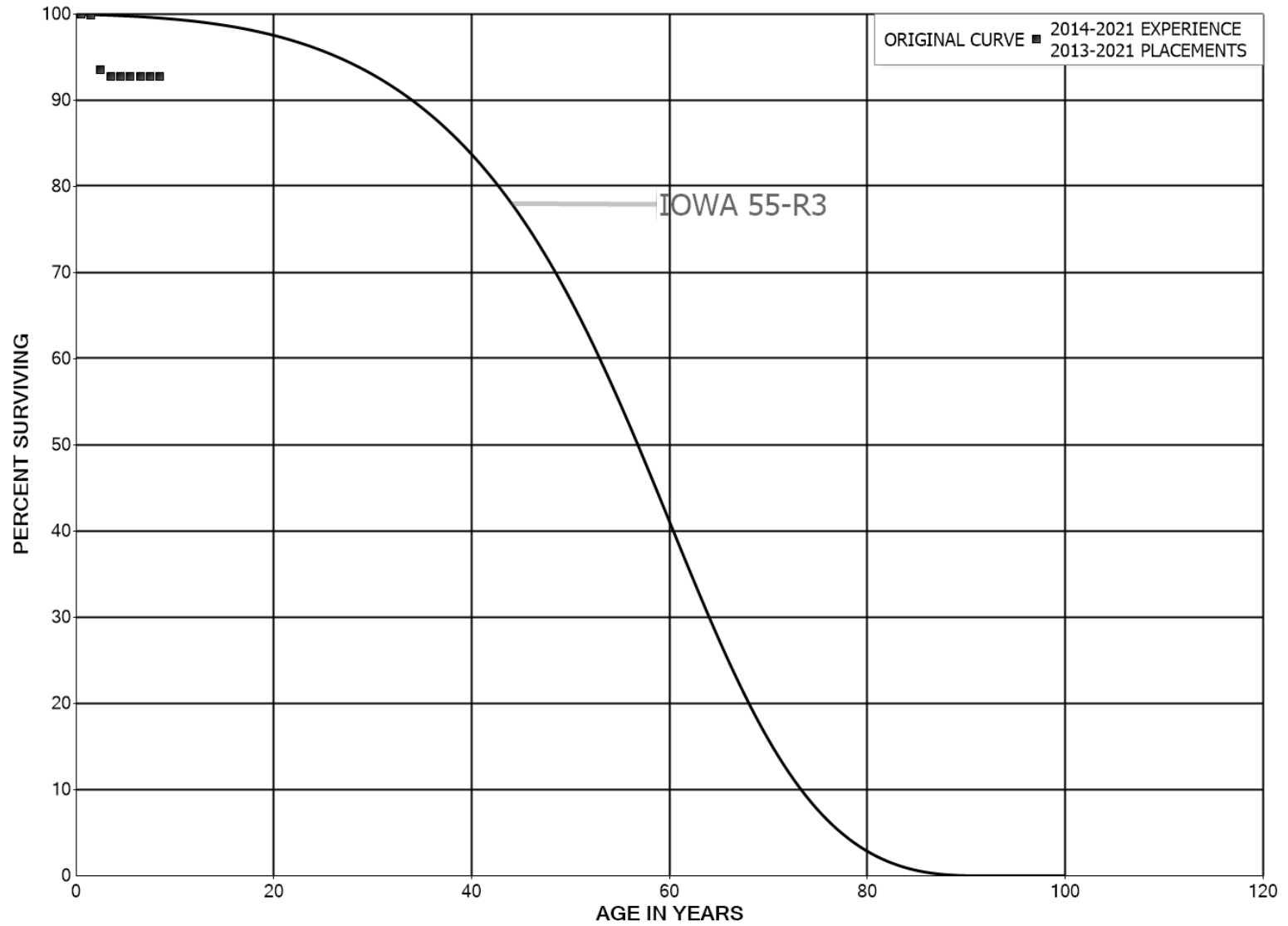
ORIGINAL LIFE TABLE

PLACEMENT BAND 1999-2021

EXPERIENCE BAND 1999-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	473,416		0.0000	1.0000	100.00
0.5	468,329		0.0000	1.0000	100.00
1.5	468,329		0.0000	1.0000	100.00
2.5	466,501		0.0000	1.0000	100.00
3.5	466,501		0.0000	1.0000	100.00
4.5	466,501		0.0000	1.0000	100.00
5.5	466,501		0.0000	1.0000	100.00
6.5	466,501		0.0000	1.0000	100.00
7.5	466,501		0.0000	1.0000	100.00
8.5	466,501		0.0000	1.0000	100.00
9.5	466,501		0.0000	1.0000	100.00
10.5	466,501		0.0000	1.0000	100.00
11.5	459,077		0.0000	1.0000	100.00
12.5	459,077		0.0000	1.0000	100.00
13.5	446,385		0.0000	1.0000	100.00
14.5	446,385		0.0000	1.0000	100.00
15.5	394,605		0.0000	1.0000	100.00
16.5	394,605		0.0000	1.0000	100.00
17.5	388,869		0.0000	1.0000	100.00
18.5	388,261		0.0000	1.0000	100.00
19.5	388,261		0.0000	1.0000	100.00
20.5	388,261		0.0000	1.0000	100.00
21.5	45,440		0.0000	1.0000	100.00
22.5					100.00

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 335.15 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE CONSERVATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 335.15 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE
CONSERVATION

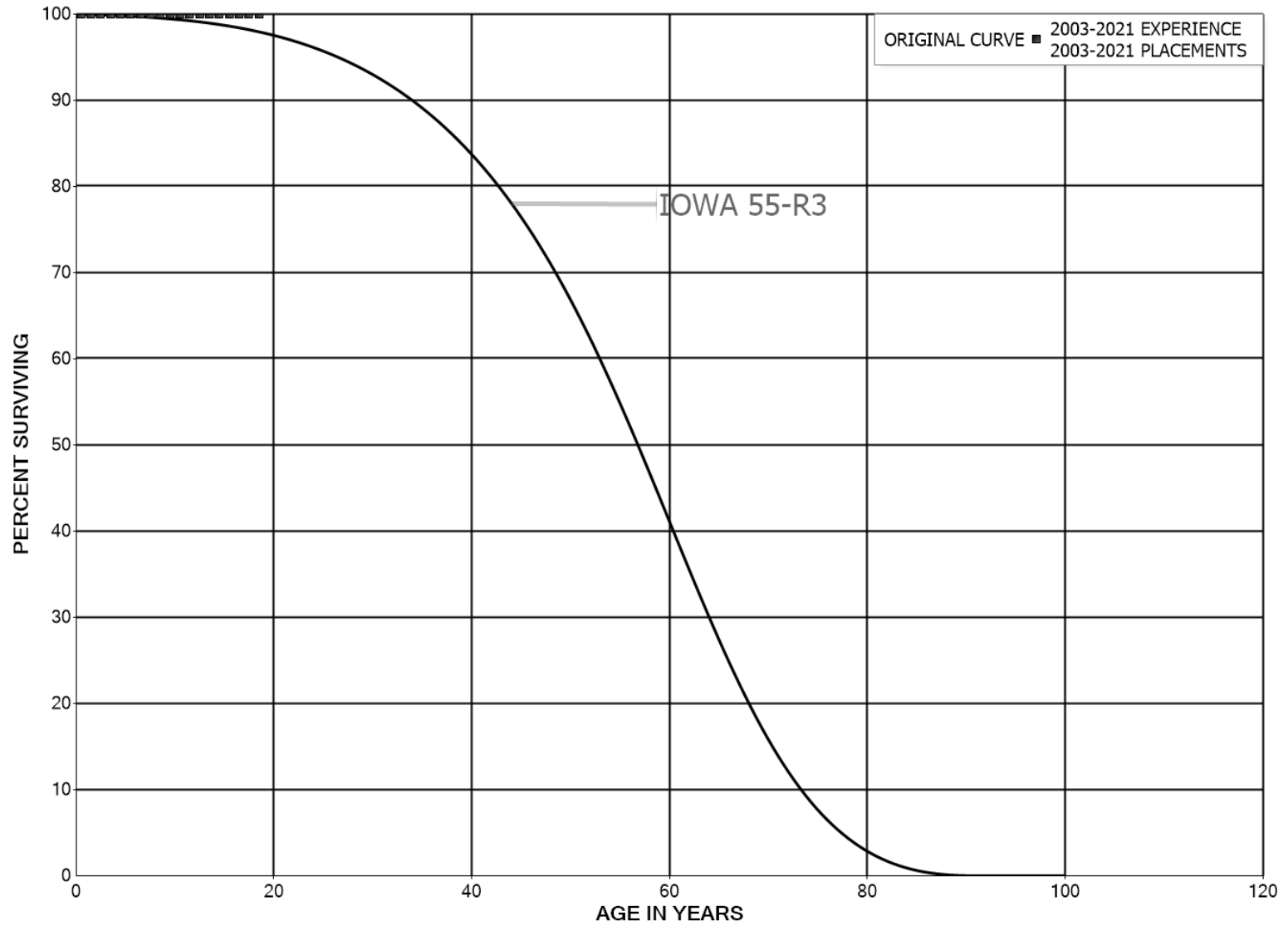
ORIGINAL LIFE TABLE

PLACEMENT BAND 2013-2021

EXPERIENCE BAND 2014-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	783,376		0.0000	1.0000	100.00
0.5	838,184	1,078	0.0013	0.9987	100.00
1.5	772,205	49,544	0.0642	0.9358	99.87
2.5	499,669	3,850	0.0077	0.9923	93.46
3.5	301,420		0.0000	1.0000	92.74
4.5	243,112		0.0000	1.0000	92.74
5.5	243,112		0.0000	1.0000	92.74
6.5	186,520		0.0000	1.0000	92.74
7.5	127,951		0.0000	1.0000	92.74
8.5					92.74

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 335.20 MISCELLANEOUS POWER PLANT EQUIPMENT - RECREATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 335.20 MISCELLANEOUS POWER PLANT EQUIPMENT - RECREATION

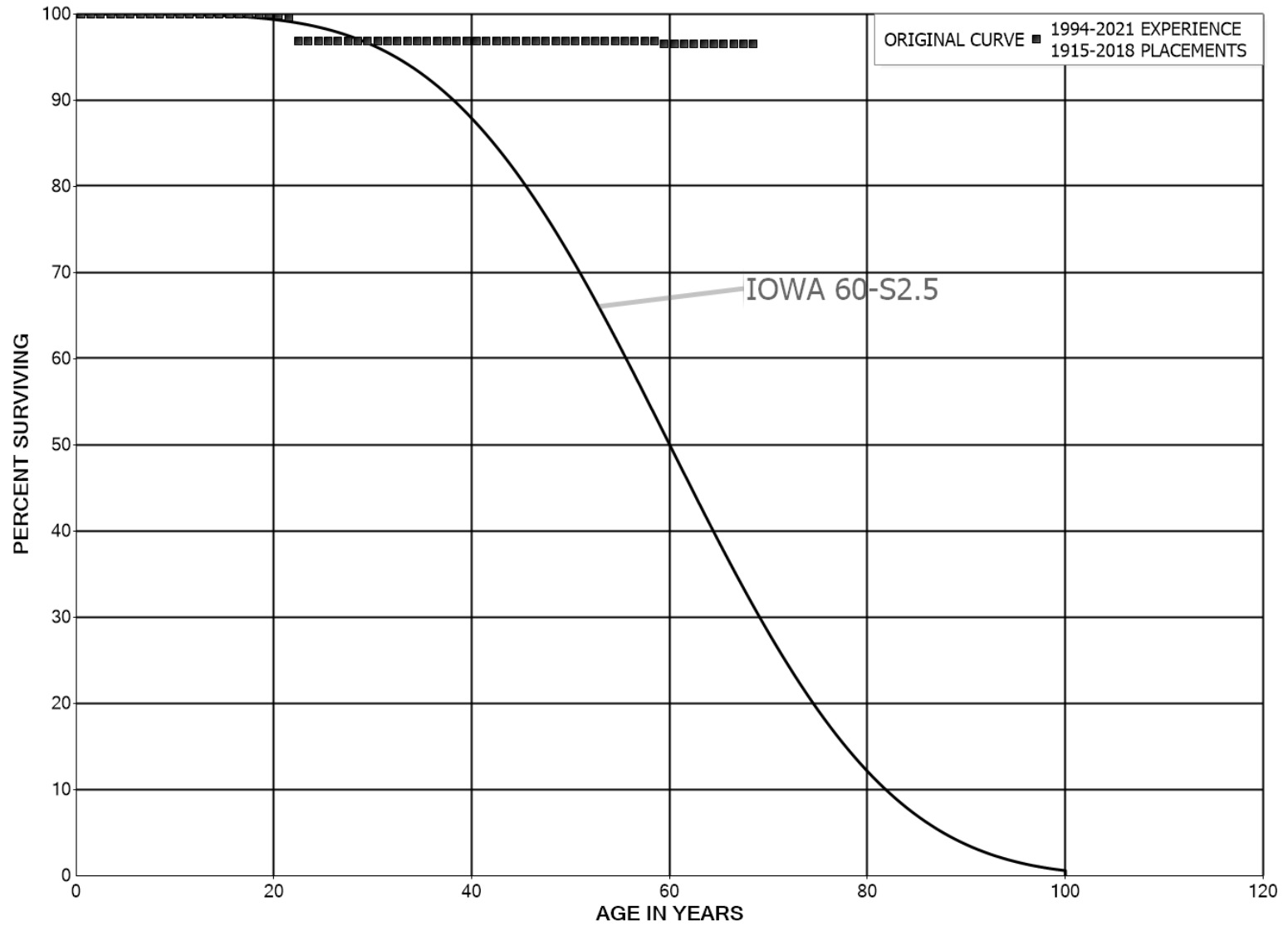
ORIGINAL LIFE TABLE

PLACEMENT BAND 2003-2021

EXPERIENCE BAND 2003-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	139,135		0.0000	1.0000	100.00
0.5	108,170		0.0000	1.0000	100.00
1.5	108,170		0.0000	1.0000	100.00
2.5	102,744		0.0000	1.0000	100.00
3.5	85,022		0.0000	1.0000	100.00
4.5	74,864		0.0000	1.0000	100.00
5.5	74,864		0.0000	1.0000	100.00
6.5	64,431		0.0000	1.0000	100.00
7.5	38,667		0.0000	1.0000	100.00
8.5	38,667		0.0000	1.0000	100.00
9.5	38,667		0.0000	1.0000	100.00
10.5	38,667		0.0000	1.0000	100.00
11.5	38,667		0.0000	1.0000	100.00
12.5	38,667		0.0000	1.0000	100.00
13.5	38,667		0.0000	1.0000	100.00
14.5	38,667		0.0000	1.0000	100.00
15.5	19,260		0.0000	1.0000	100.00
16.5	19,260		0.0000	1.0000	100.00
17.5	19,260		0.0000	1.0000	100.00
18.5					100.00

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2018			EXPERIENCE BAND 1994-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,607,823		0.0000	1.0000	100.00
0.5	2,658,466		0.0000	1.0000	100.00
1.5	2,704,380		0.0000	1.0000	100.00
2.5	2,704,380		0.0000	1.0000	100.00
3.5	2,690,013		0.0000	1.0000	100.00
4.5	2,114,406		0.0000	1.0000	100.00
5.5	1,779,841		0.0000	1.0000	100.00
6.5	1,779,841		0.0000	1.0000	100.00
7.5	1,619,699		0.0000	1.0000	100.00
8.5	1,129,293		0.0000	1.0000	100.00
9.5	1,090,264		0.0000	1.0000	100.00
10.5	1,090,264		0.0000	1.0000	100.00
11.5	1,090,264		0.0000	1.0000	100.00
12.5	1,090,264		0.0000	1.0000	100.00
13.5	1,090,264		0.0000	1.0000	100.00
14.5	1,090,264		0.0000	1.0000	100.00
15.5	1,090,264		0.0000	1.0000	100.00
16.5	1,090,264		0.0000	1.0000	100.00
17.5	1,082,095		0.0000	1.0000	100.00
18.5	1,082,095		0.0000	1.0000	100.00
19.5	1,083,984	2,372	0.0022	0.9978	100.00
20.5	1,071,932	1,397	0.0013	0.9987	99.78
21.5	990,917	28,432	0.0287	0.9713	99.65
22.5	850,430		0.0000	1.0000	96.79
23.5	774,152		0.0000	1.0000	96.79
24.5	774,152		0.0000	1.0000	96.79
25.5	773,777		0.0000	1.0000	96.79
26.5	726,891		0.0000	1.0000	96.79
27.5	182,561		0.0000	1.0000	96.79
28.5	131,917		0.0000	1.0000	96.79
29.5	86,004		0.0000	1.0000	96.79
30.5	86,004		0.0000	1.0000	96.79
31.5	84,811		0.0000	1.0000	96.79
32.5	82,474		0.0000	1.0000	96.79
33.5	10,172		0.0000	1.0000	96.79
34.5	88,694		0.0000	1.0000	96.79
35.5	99,681		0.0000	1.0000	96.79
36.5	99,681		0.0000	1.0000	96.79
37.5	99,681		0.0000	1.0000	96.79
38.5	99,681		0.0000	1.0000	96.79

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2018			EXPERIENCE BAND 1994-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	99,681		0.0000	1.0000	96.79
40.5	99,681		0.0000	1.0000	96.79
41.5	909,298		0.0000	1.0000	96.79
42.5	909,298		0.0000	1.0000	96.79
43.5	909,298		0.0000	1.0000	96.79
44.5	909,298		0.0000	1.0000	96.79
45.5	909,298		0.0000	1.0000	96.79
46.5	909,298		0.0000	1.0000	96.79
47.5	909,298		0.0000	1.0000	96.79
48.5	909,298		0.0000	1.0000	96.79
49.5	909,298		0.0000	1.0000	96.79
50.5	909,298		0.0000	1.0000	96.79
51.5	909,298		0.0000	1.0000	96.79
52.5	909,298		0.0000	1.0000	96.79
53.5	909,298		0.0000	1.0000	96.79
54.5	909,298		0.0000	1.0000	96.79
55.5	904,566		0.0000	1.0000	96.79
56.5	904,566		0.0000	1.0000	96.79
57.5	904,566		0.0000	1.0000	96.79
58.5	904,566	2,372	0.0026	0.9974	96.79
59.5	902,195		0.0000	1.0000	96.54
60.5	902,195		0.0000	1.0000	96.54
61.5	896,755		0.0000	1.0000	96.54
62.5	820,604		0.0000	1.0000	96.54
63.5	809,617		0.0000	1.0000	96.54
64.5	809,617		0.0000	1.0000	96.54
65.5	809,617		0.0000	1.0000	96.54
66.5	809,617		0.0000	1.0000	96.54
67.5	809,617		0.0000	1.0000	96.54
68.5	809,617		0.0000	1.0000	96.54
69.5					96.54
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5	146		0.0000		

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

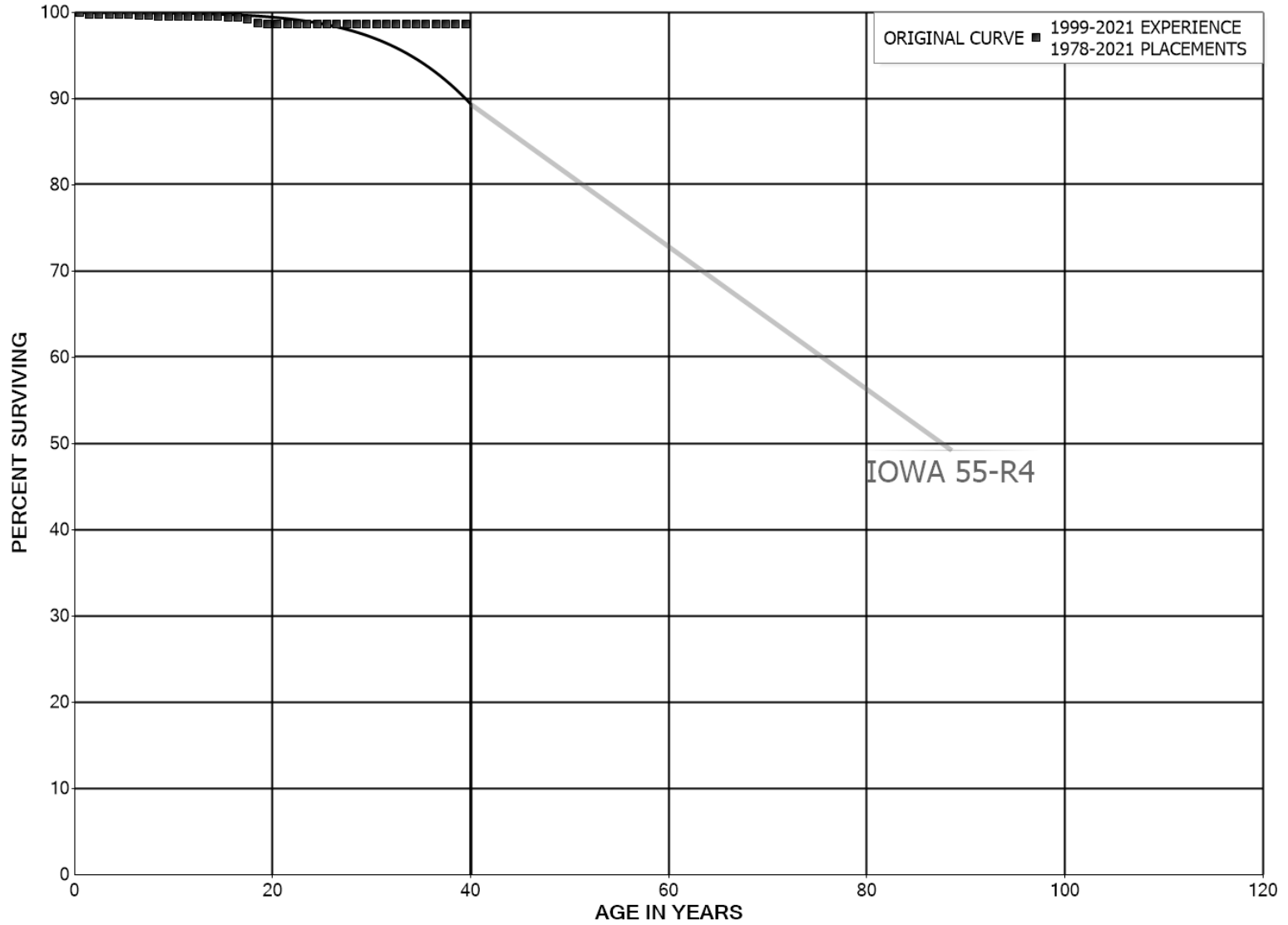
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2018

EXPERIENCE BAND 1994-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	146		0.0000		
80.5	146		0.0000		
81.5	146		0.0000		
82.5	146		0.0000		
83.5	146	146	1.0000		
84.5					

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2021			EXPERIENCE BAND 1999-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,281,564		0.0000	1.0000	100.00
0.5	17,257,581	51,098	0.0030	0.9970	100.00
1.5	16,968,742		0.0000	1.0000	99.70
2.5	16,923,293		0.0000	1.0000	99.70
3.5	16,848,211		0.0000	1.0000	99.70
4.5	16,725,463		0.0000	1.0000	99.70
5.5	16,671,359	6,880	0.0004	0.9996	99.70
6.5	16,640,025		0.0000	1.0000	99.66
7.5	16,638,725	23,474	0.0014	0.9986	99.66
8.5	16,316,243	2,106	0.0001	0.9999	99.52
9.5	16,227,199		0.0000	1.0000	99.51
10.5	15,878,370		0.0000	1.0000	99.51
11.5	15,466,127		0.0000	1.0000	99.51
12.5	15,338,516	4,010	0.0003	0.9997	99.51
13.5	15,224,511		0.0000	1.0000	99.48
14.5	15,185,204	5,175	0.0003	0.9997	99.48
15.5	15,180,054	16,649	0.0011	0.9989	99.45
16.5	8,010,344	12,500	0.0016	0.9984	99.34
17.5	7,880,226	39,708	0.0050	0.9950	99.19
18.5	709,763	325	0.0005	0.9995	98.69
19.5	29,085		0.0000	1.0000	98.64
20.5	256,733		0.0000	1.0000	98.64
21.5	256,733		0.0000	1.0000	98.64
22.5	256,733		0.0000	1.0000	98.64
23.5	256,733		0.0000	1.0000	98.64
24.5	256,733		0.0000	1.0000	98.64
25.5	256,733		0.0000	1.0000	98.64
26.5	256,733		0.0000	1.0000	98.64
27.5	256,679		0.0000	1.0000	98.64
28.5	248,548		0.0000	1.0000	98.64
29.5	248,548		0.0000	1.0000	98.64
30.5	248,548		0.0000	1.0000	98.64
31.5	248,548		0.0000	1.0000	98.64
32.5	248,548		0.0000	1.0000	98.64
33.5	248,548		0.0000	1.0000	98.64
34.5	248,548		0.0000	1.0000	98.64
35.5	248,548		0.0000	1.0000	98.64
36.5	248,548		0.0000	1.0000	98.64
37.5	248,548		0.0000	1.0000	98.64
38.5	244,015		0.0000	1.0000	98.64

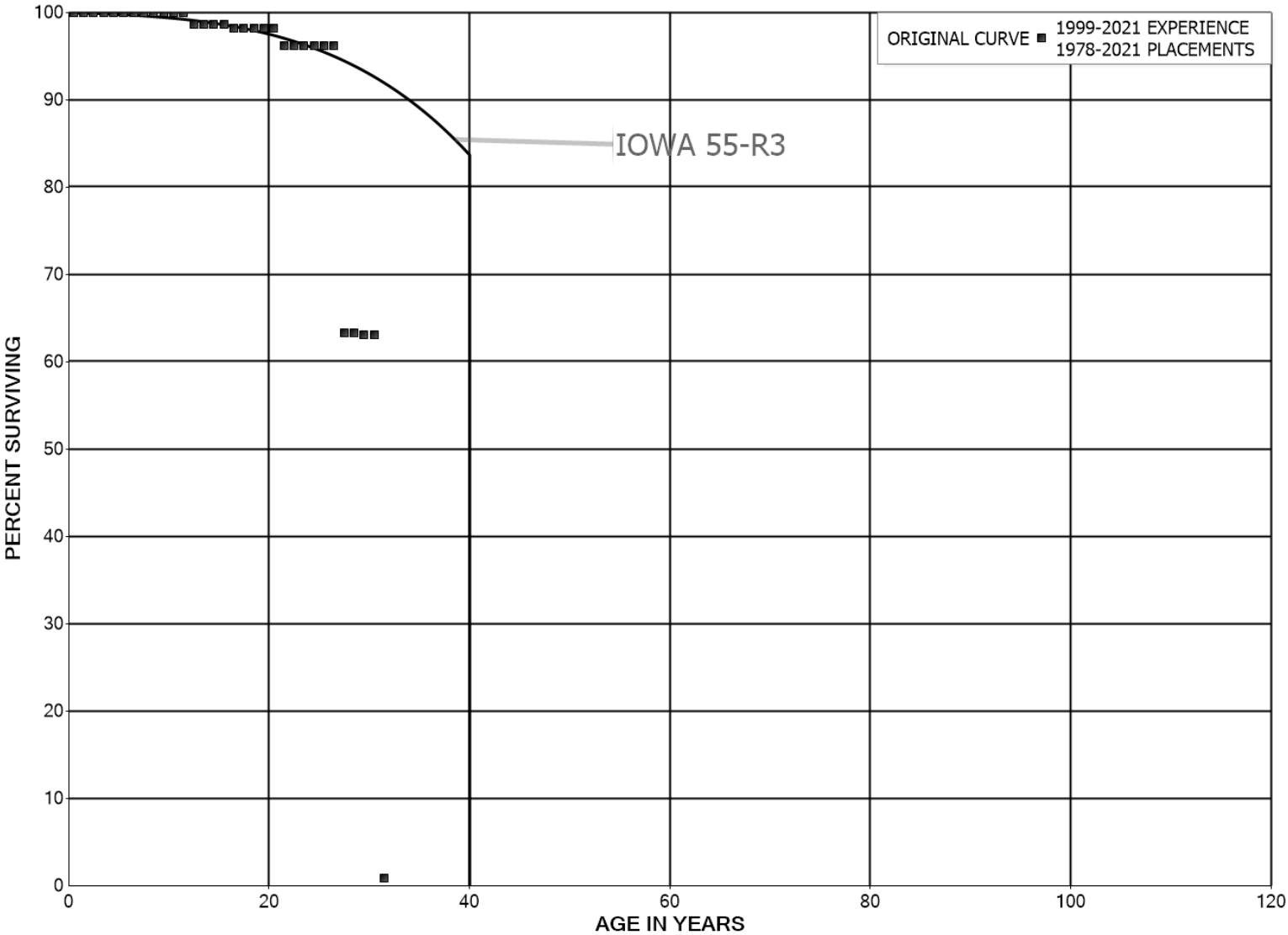
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1978-2021			EXPERIENCE BAND 1999-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	240,855		0.0000	1.0000	98.64
40.5	240,855		0.0000	1.0000	98.64
41.5	239,090		0.0000	1.0000	98.64
42.5	227,648		0.0000	1.0000	98.64
43.5					98.64

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2021

EXPERIENCE BAND 1999-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,462,290		0.0000	1.0000	100.00
0.5	21,461,777	132	0.0000	1.0000	100.00
1.5	21,451,770		0.0000	1.0000	100.00
2.5	21,443,011	230	0.0000	1.0000	100.00
3.5	21,433,945		0.0000	1.0000	100.00
4.5	21,330,628	17,815	0.0008	0.9992	100.00
5.5	21,259,617		0.0000	1.0000	99.91
6.5	21,243,281		0.0000	1.0000	99.91
7.5	21,164,448		0.0000	1.0000	99.91
8.5	21,159,380		0.0000	1.0000	99.91
9.5	21,153,938		0.0000	1.0000	99.91
10.5	21,142,725		0.0000	1.0000	99.91
11.5	21,037,267	269,222	0.0128	0.9872	99.91
12.5	20,768,046		0.0000	1.0000	98.64
13.5	20,769,523		0.0000	1.0000	98.64
14.5	20,769,523	15,771	0.0008	0.9992	98.64
15.5	20,738,356	89,855	0.0043	0.9957	98.56
16.5	12,419,081		0.0000	1.0000	98.13
17.5	12,389,600		0.0000	1.0000	98.13
18.5	124,852		0.0000	1.0000	98.13
19.5	31,774		0.0000	1.0000	98.13
20.5	1,140,527	22,342	0.0196	0.9804	98.13
21.5	1,118,185		0.0000	1.0000	96.21
22.5	1,118,185		0.0000	1.0000	96.21
23.5	1,118,185		0.0000	1.0000	96.21
24.5	1,118,185		0.0000	1.0000	96.21
25.5	1,118,185		0.0000	1.0000	96.21
26.5	1,118,185	382,706	0.3423	0.6577	96.21
27.5	735,479		0.0000	1.0000	63.28
28.5	735,479	1,951	0.0027	0.9973	63.28
29.5	733,528		0.0000	1.0000	63.11
30.5	733,528	723,930	0.9869	0.0131	63.11
31.5	9,598		0.0000	1.0000	0.83
32.5	9,598		0.0000	1.0000	0.83
33.5	9,598		0.0000	1.0000	0.83
34.5	9,598		0.0000	1.0000	0.83
35.5	9,598		0.0000	1.0000	0.83
36.5	8,120		0.0000	1.0000	0.83
37.5	8,120		0.0000	1.0000	0.83
38.5	8,120		0.0000	1.0000	0.83

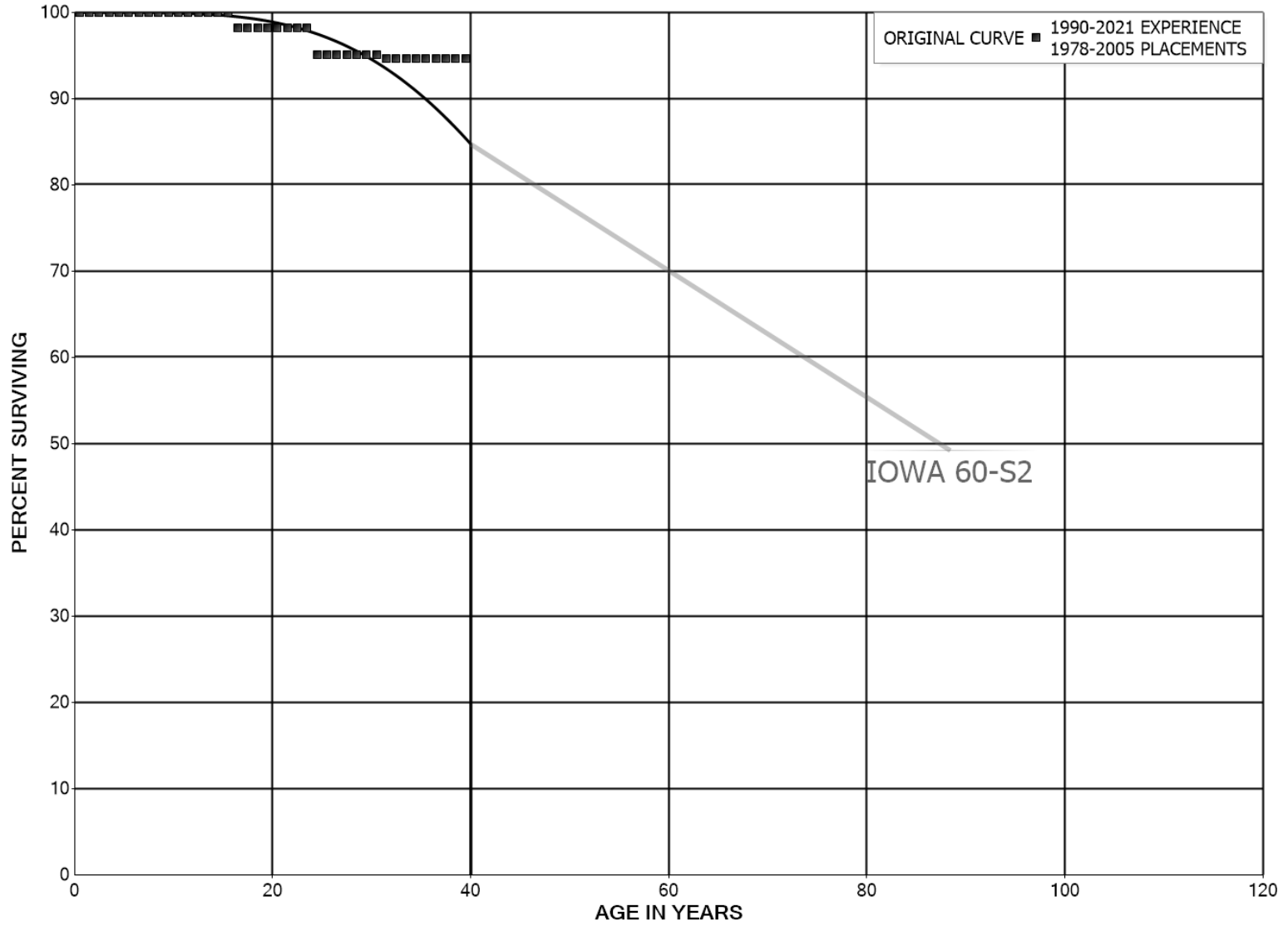
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1978-2021			EXPERIENCE BAND 1999-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,120		0.0000	1.0000	0.83
40.5	8,120	2,516	0.3098	0.6902	0.83
41.5	5,604		0.0000	1.0000	0.57
42.5					0.57

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 343.00 PRIME MOVERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2005			EXPERIENCE BAND 1990-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,607,221		0.0000	1.0000	100.00
0.5	15,607,221		0.0000	1.0000	100.00
1.5	15,638,629		0.0000	1.0000	100.00
2.5	15,638,629		0.0000	1.0000	100.00
3.5	15,638,629		0.0000	1.0000	100.00
4.5	15,638,629		0.0000	1.0000	100.00
5.5	15,638,629		0.0000	1.0000	100.00
6.5	15,638,802		0.0000	1.0000	100.00
7.5	15,767,546		0.0000	1.0000	100.00
8.5	15,801,745		0.0000	1.0000	100.00
9.5	15,944,266		0.0000	1.0000	100.00
10.5	15,946,176		0.0000	1.0000	100.00
11.5	22,087,290	10,510	0.0005	0.9995	100.00
12.5	22,076,780		0.0000	1.0000	99.95
13.5	22,076,780		0.0000	1.0000	99.95
14.5	22,076,780		0.0000	1.0000	99.95
15.5	22,076,780	401,409	0.0182	0.9818	99.95
16.5	21,655,223		0.0000	1.0000	98.14
17.5	21,626,882		0.0000	1.0000	98.14
18.5	21,604,946		0.0000	1.0000	98.14
19.5	6,879,664		0.0000	1.0000	98.14
20.5	6,577,447		0.0000	1.0000	98.14
21.5	6,532,217		0.0000	1.0000	98.14
22.5	6,506,951		0.0000	1.0000	98.14
23.5	6,505,514	200,000	0.0307	0.9693	98.14
24.5	6,286,398		0.0000	1.0000	95.12
25.5	6,286,398		0.0000	1.0000	95.12
26.5	6,286,398		0.0000	1.0000	95.12
27.5	6,286,398		0.0000	1.0000	95.12
28.5	6,286,398		0.0000	1.0000	95.12
29.5	6,286,398		0.0000	1.0000	95.12
30.5	6,269,560	31,469	0.0050	0.9950	95.12
31.5	6,238,091		0.0000	1.0000	94.64
32.5	6,238,091		0.0000	1.0000	94.64
33.5	6,206,683		0.0000	1.0000	94.64
34.5	6,206,683		0.0000	1.0000	94.64
35.5	6,206,683		0.0000	1.0000	94.64
36.5	6,206,683		0.0000	1.0000	94.64
37.5	6,206,683		0.0000	1.0000	94.64
38.5	6,206,509		0.0000	1.0000	94.64

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

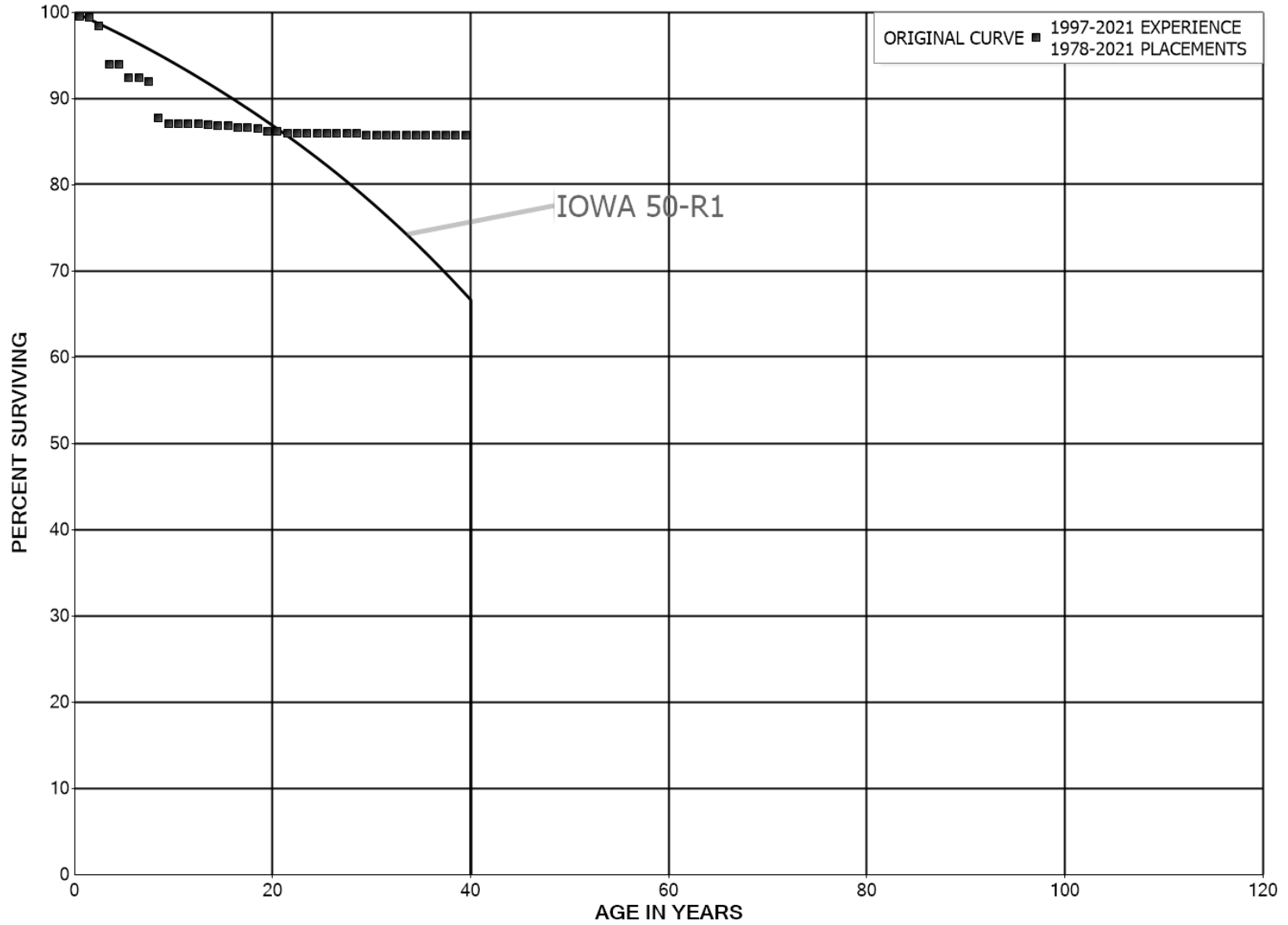
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1978-2005

EXPERIENCE BAND 1990-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,077,766		0.0000	1.0000	94.64
40.5	6,075,036		0.0000	1.0000	94.64
41.5	5,932,514		0.0000	1.0000	94.64
42.5	5,930,604		0.0000	1.0000	94.64
43.5					94.64

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 344.00 GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2021

EXPERIENCE BAND 1997-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	268,970,144	1,359,238	0.0051	0.9949	100.00
0.5	250,259,486	315,564	0.0013	0.9987	99.49
1.5	248,314,689	2,357,550	0.0095	0.9905	99.37
2.5	243,976,295	11,198,910	0.0459	0.9541	98.43
3.5	231,616,414		0.0000	1.0000	93.91
4.5	230,709,347	3,830,473	0.0166	0.9834	93.91
5.5	202,252,750		0.0000	1.0000	92.35
6.5	201,783,355	951,078	0.0047	0.9953	92.35
7.5	200,604,691	9,227,552	0.0460	0.9540	91.91
8.5	190,796,071	1,448,331	0.0076	0.9924	87.69
9.5	185,277,253		0.0000	1.0000	87.02
10.5	185,263,955		0.0000	1.0000	87.02
11.5	184,473,403		0.0000	1.0000	87.02
12.5	183,667,476	125,108	0.0007	0.9993	87.02
13.5	182,522,476	280,105	0.0015	0.9985	86.96
14.5	182,167,569	76,715	0.0004	0.9996	86.83
15.5	181,885,937	289,518	0.0016	0.9984	86.79
16.5	97,618,627	20,290	0.0002	0.9998	86.65
17.5	97,097,208	85,170	0.0009	0.9991	86.63
18.5	32,385,788	128,842	0.0040	0.9960	86.56
19.5	3,191,851		0.0000	1.0000	86.21
20.5	3,190,790	10,228	0.0032	0.9968	86.21
21.5	2,595,127		0.0000	1.0000	85.94
22.5	2,595,127		0.0000	1.0000	85.94
23.5	2,595,127		0.0000	1.0000	85.94
24.5	2,595,127		0.0000	1.0000	85.94
25.5	2,595,127		0.0000	1.0000	85.94
26.5	2,595,127		0.0000	1.0000	85.94
27.5	2,595,127		0.0000	1.0000	85.94
28.5	2,595,127	5,784	0.0022	0.9978	85.94
29.5	2,589,343		0.0000	1.0000	85.75
30.5	2,589,343		0.0000	1.0000	85.75
31.5	2,589,343		0.0000	1.0000	85.75
32.5	2,589,343		0.0000	1.0000	85.75
33.5	2,589,343		0.0000	1.0000	85.75
34.5	2,589,343		0.0000	1.0000	85.75
35.5	2,589,343		0.0000	1.0000	85.75
36.5	2,589,343	1,391	0.0005	0.9995	85.75
37.5	2,587,952		0.0000	1.0000	85.70
38.5	2,587,952		0.0000	1.0000	85.70

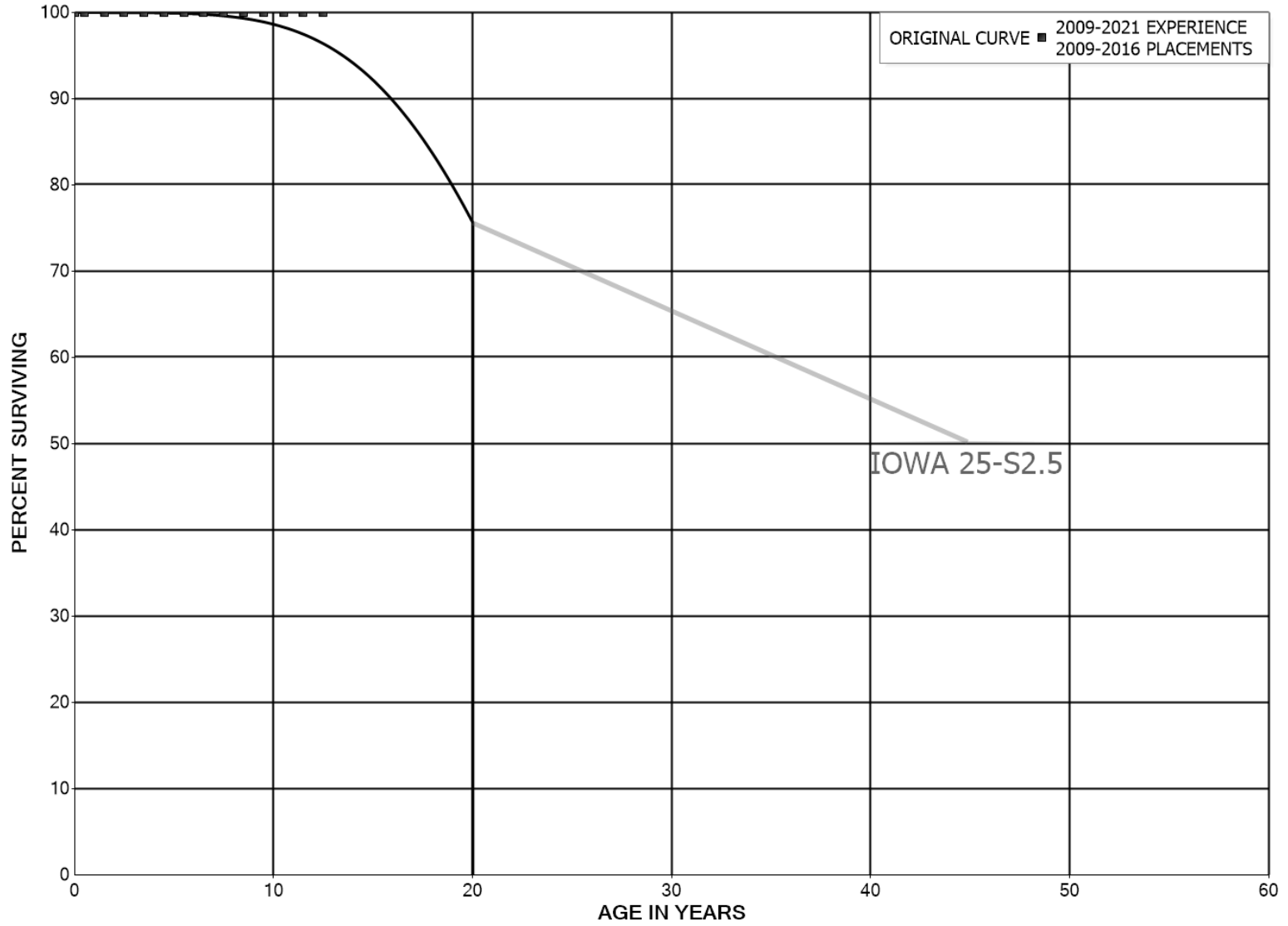
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1978-2021			EXPERIENCE BAND 1997-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,586,624		0.0000	1.0000	85.70
40.5	2,564,346		0.0000	1.0000	85.70
41.5	2,522,046	1,134	0.0004	0.9996	85.70
42.5	2,502,447	64,073	0.0256	0.9744	85.66
43.5					83.47

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 344.01 GENERATORS - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



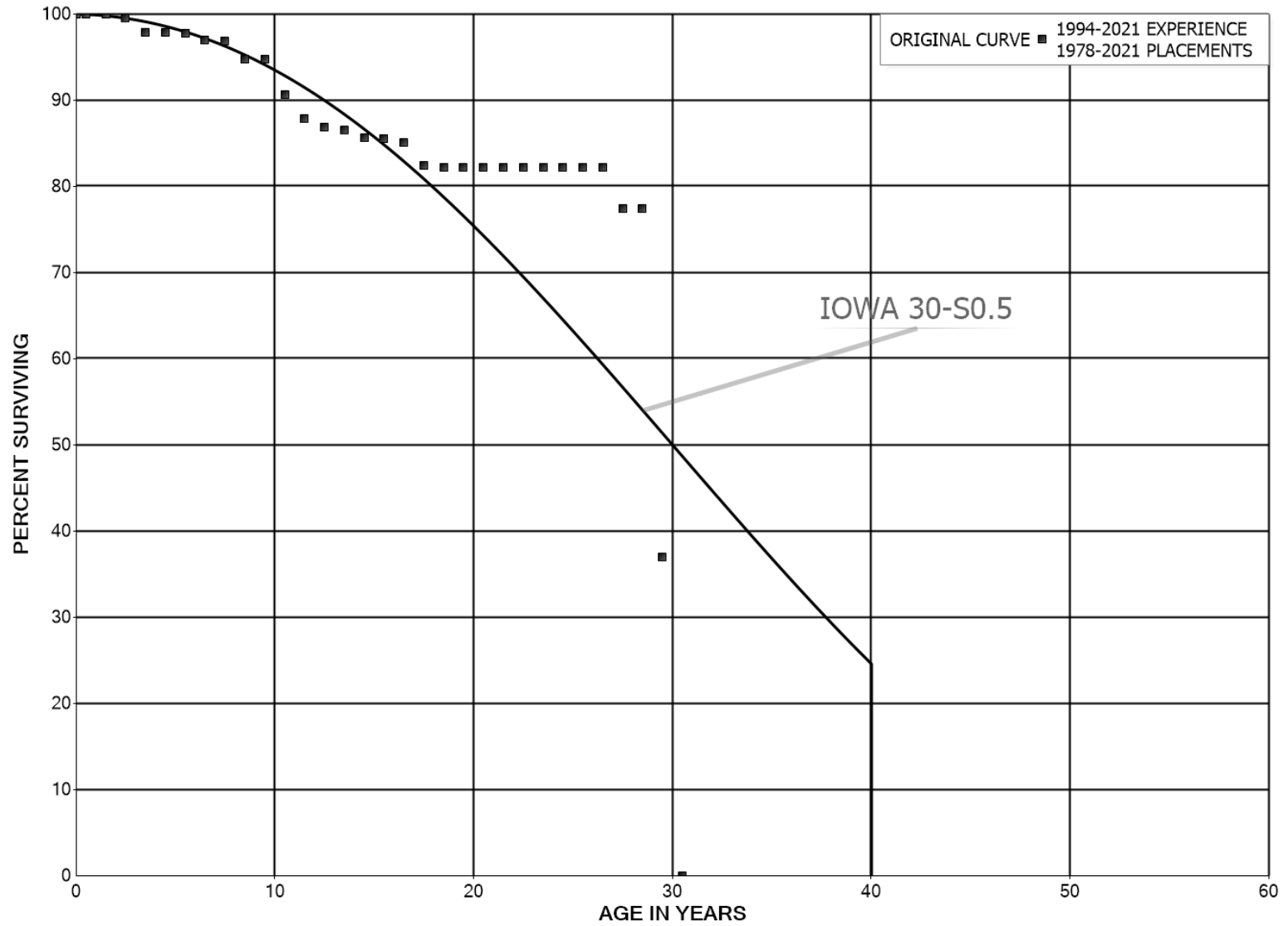
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 344.01 GENERATORS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2016			EXPERIENCE BAND 2009-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	471,654		0.0000	1.0000	100.00
0.5	471,654		0.0000	1.0000	100.00
1.5	471,654		0.0000	1.0000	100.00
2.5	471,654		0.0000	1.0000	100.00
3.5	471,654		0.0000	1.0000	100.00
4.5	471,654		0.0000	1.0000	100.00
5.5	449,172		0.0000	1.0000	100.00
6.5	149,670		0.0000	1.0000	100.00
7.5	149,670		0.0000	1.0000	100.00
8.5	149,670		0.0000	1.0000	100.00
9.5	63,328		0.0000	1.0000	100.00
10.5	63,328		0.0000	1.0000	100.00
11.5	63,328		0.0000	1.0000	100.00
12.5					100.00

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

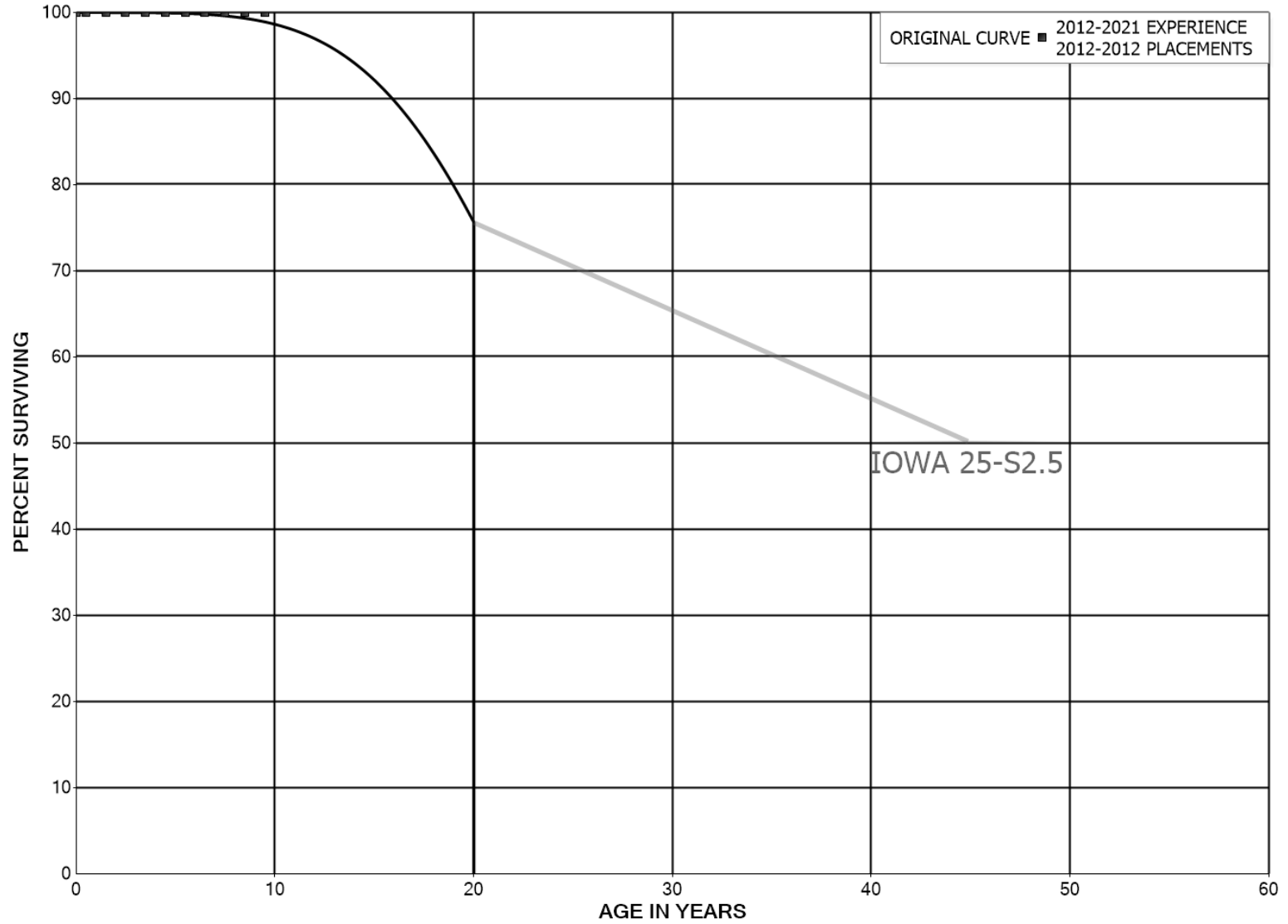
ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2021

EXPERIENCE BAND 1994-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,629,367		0.0000	1.0000	100.00
0.5	25,681,378	11,528	0.0004	0.9996	100.00
1.5	25,663,014	103,683	0.0040	0.9960	99.96
2.5	25,060,176	422,291	0.0169	0.9831	99.55
3.5	24,621,473		0.0000	1.0000	97.87
4.5	24,161,367	49,768	0.0021	0.9979	97.87
5.5	24,003,638	167,106	0.0070	0.9930	97.67
6.5	23,672,043	37,404	0.0016	0.9984	96.99
7.5	23,450,097	503,441	0.0215	0.9785	96.84
8.5	17,189,031	4,893	0.0003	0.9997	94.76
9.5	16,851,780	731,318	0.0434	0.9566	94.73
10.5	15,703,002	481,427	0.0307	0.9693	90.62
11.5	14,094,800	156,314	0.0111	0.9889	87.84
12.5	13,737,947	66,262	0.0048	0.9952	86.87
13.5	12,526,565	122,314	0.0098	0.9902	86.45
14.5	12,292,628	13,265	0.0011	0.9989	85.61
15.5	12,255,284	72,191	0.0059	0.9941	85.51
16.5	7,487,648	229,444	0.0306	0.9694	85.01
17.5	7,238,922	20,147	0.0028	0.9972	82.41
18.5	43,682		0.0000	1.0000	82.18
19.5	43,682		0.0000	1.0000	82.18
20.5	43,682		0.0000	1.0000	82.18
21.5	43,682		0.0000	1.0000	82.18
22.5	43,682		0.0000	1.0000	82.18
23.5	43,682		0.0000	1.0000	82.18
24.5	43,682		0.0000	1.0000	82.18
25.5	43,682		0.0000	1.0000	82.18
26.5	43,682	2,569	0.0588	0.9412	82.18
27.5	41,113		0.0000	1.0000	77.34
28.5	41,113	21,448	0.5217	0.4783	77.34
29.5	19,665	19,665	1.0000		36.99
30.5					

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



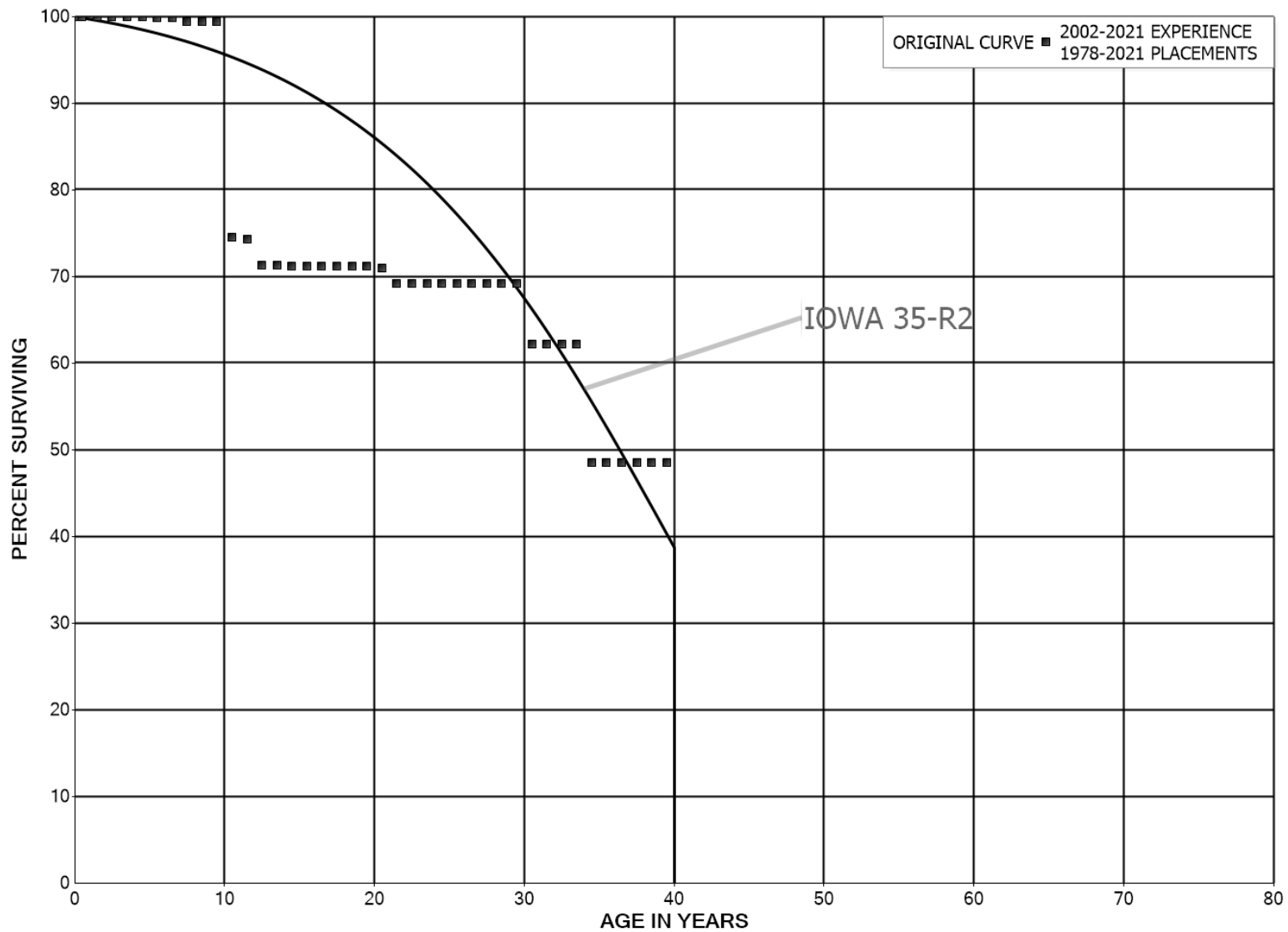
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2012-2012			EXPERIENCE BAND 2012-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,209		0.0000	1.0000	100.00
0.5	33,209		0.0000	1.0000	100.00
1.5	33,209		0.0000	1.0000	100.00
2.5	33,209		0.0000	1.0000	100.00
3.5	33,209		0.0000	1.0000	100.00
4.5	33,209		0.0000	1.0000	100.00
5.5	33,209		0.0000	1.0000	100.00
6.5	33,209		0.0000	1.0000	100.00
7.5	33,209		0.0000	1.0000	100.00
8.5	33,209		0.0000	1.0000	100.00
9.5					100.00

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,876,778		0.0000	1.0000	100.00
0.5	1,876,521		0.0000	1.0000	100.00
1.5	1,823,605		0.0000	1.0000	100.00
2.5	1,823,200		0.0000	1.0000	100.00
3.5	1,818,761		0.0000	1.0000	100.00
4.5	1,816,836	3,324	0.0018	0.9982	100.00
5.5	1,813,070		0.0000	1.0000	99.82
6.5	1,562,949	5,775	0.0037	0.9963	99.82
7.5	1,555,690		0.0000	1.0000	99.45
8.5	1,555,250		0.0000	1.0000	99.45
9.5	1,412,732	354,210	0.2507	0.7493	99.45
10.5	1,011,693	2,503	0.0025	0.9975	74.51
11.5	821,187	33,674	0.0410	0.9590	74.33
12.5	742,196		0.0000	1.0000	71.28
13.5	718,959	1,585	0.0022	0.9978	71.28
14.5	631,418		0.0000	1.0000	71.12
15.5	600,493		0.0000	1.0000	71.12
16.5	280,126		0.0000	1.0000	71.12
17.5	278,599		0.0000	1.0000	71.12
18.5	15,795		0.0000	1.0000	71.12
19.5	47,152	104	0.0022	0.9978	71.12
20.5	47,048	1,158	0.0246	0.9754	70.97
21.5	51,807		0.0000	1.0000	69.22
22.5	75,582		0.0000	1.0000	69.22
23.5	239,994		0.0000	1.0000	69.22
24.5	239,994		0.0000	1.0000	69.22
25.5	239,994		0.0000	1.0000	69.22
26.5	239,994		0.0000	1.0000	69.22
27.5	239,994		0.0000	1.0000	69.22
28.5	225,460		0.0000	1.0000	69.22
29.5	225,460	23,037	0.1022	0.8978	69.22
30.5	202,423		0.0000	1.0000	62.15
31.5	202,423		0.0000	1.0000	62.15
32.5	202,423		0.0000	1.0000	62.15
33.5	202,423	44,370	0.2192	0.7808	62.15
34.5	158,053		0.0000	1.0000	48.53
35.5	158,053		0.0000	1.0000	48.53
36.5	158,053		0.0000	1.0000	48.53
37.5	158,053		0.0000	1.0000	48.53
38.5	158,053		0.0000	1.0000	48.53

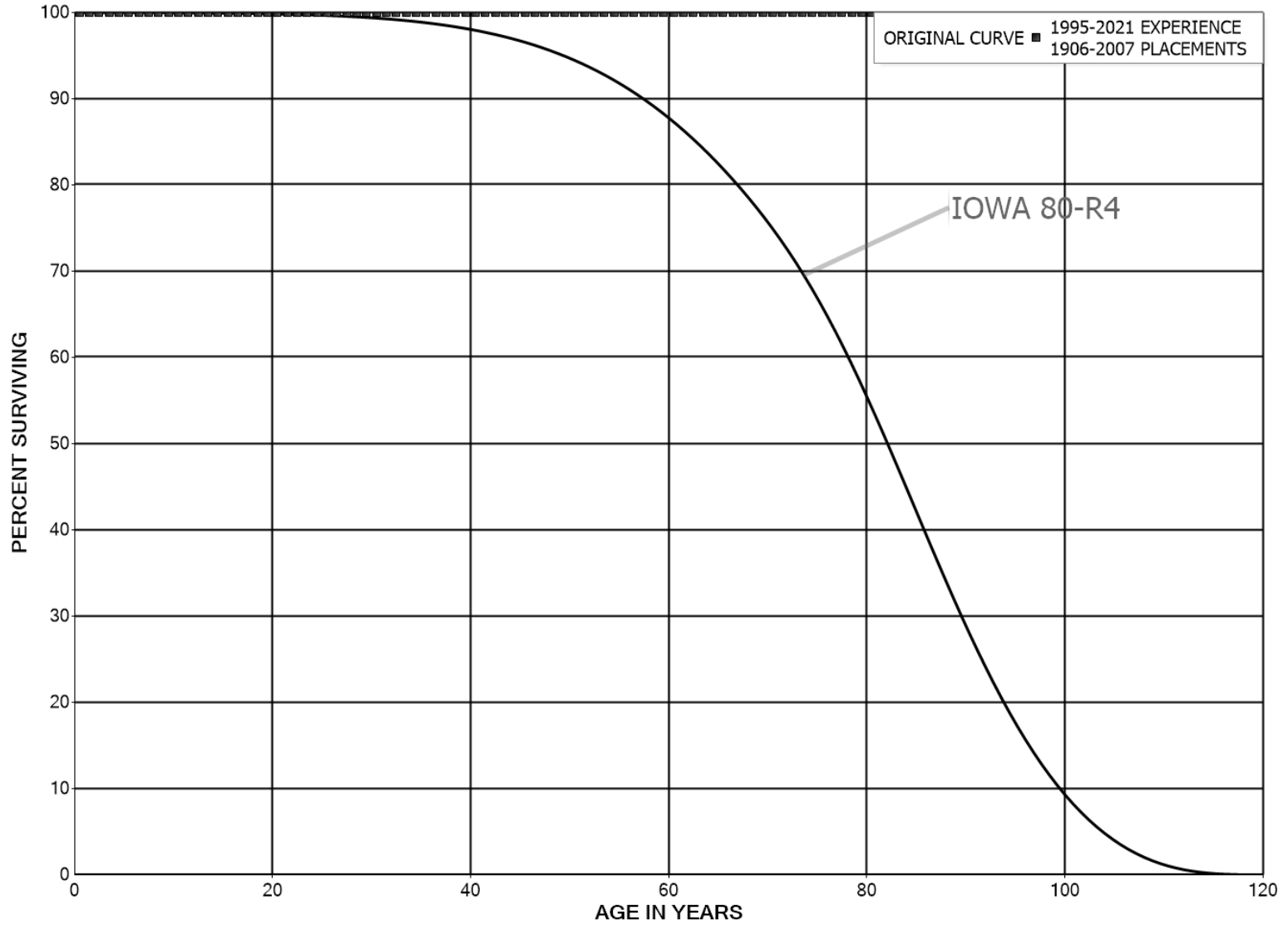
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1978-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	126,697		0.0000	1.0000	48.53
40.5	126,697		0.0000	1.0000	48.53
41.5	120,780		0.0000	1.0000	48.53
42.5	97,005		0.0000	1.0000	48.53
43.5					48.53

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 350.30 REMOVING PROPERTY OF OTHERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 350.30 REMOVING PROPERTY OF OTHERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2007			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	263,264		0.0000	1.0000	100.00
0.5	392,146		0.0000	1.0000	100.00
1.5	396,460		0.0000	1.0000	100.00
2.5	406,625		0.0000	1.0000	100.00
3.5	416,586		0.0000	1.0000	100.00
4.5	471,172		0.0000	1.0000	100.00
5.5	475,535		0.0000	1.0000	100.00
6.5	756,712		0.0000	1.0000	100.00
7.5	807,948		0.0000	1.0000	100.00
8.5	807,948		0.0000	1.0000	100.00
9.5	825,561		0.0000	1.0000	100.00
10.5	885,850		0.0000	1.0000	100.00
11.5	907,185		0.0000	1.0000	100.00
12.5	929,091		0.0000	1.0000	100.00
13.5	939,327		0.0000	1.0000	100.00
14.5	958,646		0.0000	1.0000	100.00
15.5	972,118		0.0000	1.0000	100.00
16.5	990,006		0.0000	1.0000	100.00
17.5	1,025,895		0.0000	1.0000	100.00
18.5	1,024,968		0.0000	1.0000	100.00
19.5	1,060,353		0.0000	1.0000	100.00
20.5	1,093,599		0.0000	1.0000	100.00
21.5	1,089,746		0.0000	1.0000	100.00
22.5	1,062,346		0.0000	1.0000	100.00
23.5	1,069,978		0.0000	1.0000	100.00
24.5	1,018,461		0.0000	1.0000	100.00
25.5	1,026,454		0.0000	1.0000	100.00
26.5	915,960		0.0000	1.0000	100.00
27.5	787,813		0.0000	1.0000	100.00
28.5	800,236		0.0000	1.0000	100.00
29.5	797,431		0.0000	1.0000	100.00
30.5	787,676		0.0000	1.0000	100.00
31.5	733,090		0.0000	1.0000	100.00
32.5	779,731		0.0000	1.0000	100.00
33.5	498,554		0.0000	1.0000	100.00
34.5	447,318		0.0000	1.0000	100.00
35.5	460,335		0.0000	1.0000	100.00
36.5	475,128		0.0000	1.0000	100.00
37.5	426,214		0.0000	1.0000	100.00
38.5	404,878		0.0000	1.0000	100.00

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 350.30 REMOVING PROPERTY OF OTHERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2007			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	418,707		0.0000	1.0000	100.00
40.5	452,019		0.0000	1.0000	100.00
41.5	433,439		0.0000	1.0000	100.00
42.5	438,751		0.0000	1.0000	100.00
43.5	420,863		0.0000	1.0000	100.00
44.5	384,974		0.0000	1.0000	100.00
45.5	363,636		0.0000	1.0000	100.00
46.5	327,782		0.0000	1.0000	100.00
47.5	297,794		0.0000	1.0000	100.00
48.5	295,810		0.0000	1.0000	100.00
49.5	278,748		0.0000	1.0000	100.00
50.5	261,885		0.0000	1.0000	100.00
51.5	257,771		0.0000	1.0000	100.00
52.5	249,778		0.0000	1.0000	100.00
53.5	239,099		0.0000	1.0000	100.00
54.5	240,274		0.0000	1.0000	100.00
55.5	223,582		0.0000	1.0000	100.00
56.5	216,603		0.0000	1.0000	100.00
57.5	221,425		0.0000	1.0000	100.00
58.5	227,870		0.0000	1.0000	100.00
59.5	177,547		0.0000	1.0000	100.00
60.5	177,624		0.0000	1.0000	100.00
61.5	177,675		0.0000	1.0000	100.00
62.5	164,722		0.0000	1.0000	100.00
63.5	132,653		0.0000	1.0000	100.00
64.5	127,094		0.0000	1.0000	100.00
65.5	132,045		0.0000	1.0000	100.00
66.5	98,428		0.0000	1.0000	100.00
67.5	57,570		0.0000	1.0000	100.00
68.5	60,575		0.0000	1.0000	100.00
69.5	55,813		0.0000	1.0000	100.00
70.5	56,791		0.0000	1.0000	100.00
71.5	62,889		0.0000	1.0000	100.00
72.5	62,625		0.0000	1.0000	100.00
73.5	61,853		0.0000	1.0000	100.00
74.5	58,961		0.0000	1.0000	100.00
75.5	64,601		0.0000	1.0000	100.00
76.5	64,694		0.0000	1.0000	100.00
77.5	64,694		0.0000	1.0000	100.00
78.5	64,231		0.0000	1.0000	100.00

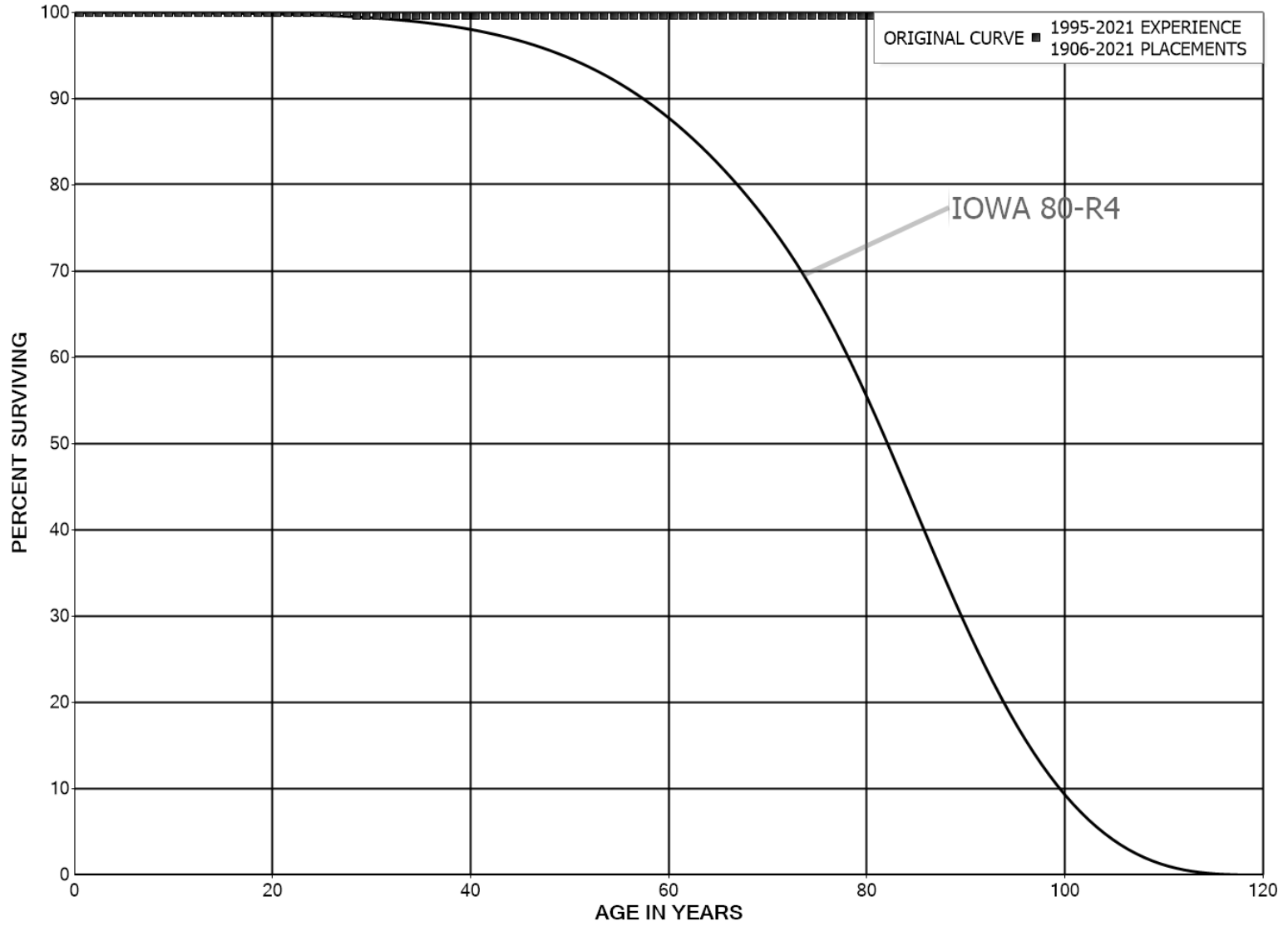
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 350.30 REMOVING PROPERTY OF OTHERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2007			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	64,247		0.0000	1.0000	100.00
80.5	63,921		0.0000	1.0000	100.00
81.5	62,012		0.0000	1.0000	100.00
82.5	61,966		0.0000	1.0000	100.00
83.5	64,144		0.0000	1.0000	100.00
84.5	61,889	28	0.0004	0.9996	100.00
85.5	55,417		0.0000	1.0000	99.96
86.5	54,735		0.0000	1.0000	99.96
87.5	54,674		0.0000	1.0000	99.96
88.5	54,625		0.0000	1.0000	99.96
89.5	54,562		0.0000	1.0000	99.96
90.5	54,224		0.0000	1.0000	99.96
91.5	48,408		0.0000	1.0000	99.96
92.5	43,457		0.0000	1.0000	99.96
93.5	41,340		0.0000	1.0000	99.96
94.5	38,649		0.0000	1.0000	99.96
95.5	33,345		0.0000	1.0000	99.96
96.5	19,322		0.0000	1.0000	99.96
97.5	18,372		0.0000	1.0000	99.96
98.5	12,274		0.0000	1.0000	99.96
99.5	12,274		0.0000	1.0000	99.96
100.5	12,274		0.0000	1.0000	99.96
101.5	11,228		0.0000	1.0000	99.96
102.5	5,588		0.0000	1.0000	99.96
103.5	5,496		0.0000	1.0000	99.96
104.5	5,496		0.0000	1.0000	99.96
105.5	5,496		0.0000	1.0000	99.96
106.5	5,480		0.0000	1.0000	99.96
107.5	5,349		0.0000	1.0000	99.96
108.5	5,349		0.0000	1.0000	99.96
109.5	5,349		0.0000	1.0000	99.96
110.5	2,791		0.0000	1.0000	99.96
111.5	17		0.0000	1.0000	99.96
112.5	17		0.0000	1.0000	99.96
113.5	17		0.0000	1.0000	99.96
114.5	2		0.0000	1.0000	99.96
115.5					99.96

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 350.40 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 350.40 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,746,043		0.0000	1.0000	100.00
0.5	15,139,159		0.0000	1.0000	100.00
1.5	14,948,123		0.0000	1.0000	100.00
2.5	14,097,458		0.0000	1.0000	100.00
3.5	13,915,455		0.0000	1.0000	100.00
4.5	14,150,025		0.0000	1.0000	100.00
5.5	10,899,594	2,335	0.0002	0.9998	100.00
6.5	10,177,179		0.0000	1.0000	99.98
7.5	10,444,993		0.0000	1.0000	99.98
8.5	10,347,785		0.0000	1.0000	99.98
9.5	10,670,776		0.0000	1.0000	99.98
10.5	11,278,140		0.0000	1.0000	99.98
11.5	8,656,947		0.0000	1.0000	99.98
12.5	8,679,978		0.0000	1.0000	99.98
13.5	7,163,324		0.0000	1.0000	99.98
14.5	6,712,848		0.0000	1.0000	99.98
15.5	5,350,835		0.0000	1.0000	99.98
16.5	5,449,600		0.0000	1.0000	99.98
17.5	5,614,325		0.0000	1.0000	99.98
18.5	5,349,477		0.0000	1.0000	99.98
19.5	5,552,383		0.0000	1.0000	99.98
20.5	5,743,022		0.0000	1.0000	99.98
21.5	5,739,833		0.0000	1.0000	99.98
22.5	5,596,181		0.0000	1.0000	99.98
23.5	5,639,944		0.0000	1.0000	99.98
24.5	5,344,536		0.0000	1.0000	99.98
25.5	5,390,373		0.0000	1.0000	99.98
26.5	4,756,320		0.0000	1.0000	99.98
27.5	4,307,664	13,465	0.0031	0.9969	99.98
28.5	4,374,285		0.0000	1.0000	99.67
29.5	4,485,385		0.0000	1.0000	99.67
30.5	4,431,080		0.0000	1.0000	99.67
31.5	4,215,733		0.0000	1.0000	99.67
32.5	4,235,576		0.0000	1.0000	99.67
33.5	4,100,022		0.0000	1.0000	99.67
34.5	3,703,720		0.0000	1.0000	99.67
35.5	3,927,779		0.0000	1.0000	99.67
36.5	3,572,450		0.0000	1.0000	99.67
37.5	3,277,924	931	0.0003	0.9997	99.67
38.5	2,934,322		0.0000	1.0000	99.64

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 350.40 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 1995-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,714,168		0.0000	1.0000	99.64
40.5	2,678,409		0.0000	1.0000	99.64
41.5	2,571,865		0.0000	1.0000	99.64
42.5	2,601,721		0.0000	1.0000	99.64
43.5	2,500,605		0.0000	1.0000	99.64
44.5	2,348,740		0.0000	1.0000	99.64
45.5	2,226,383		0.0000	1.0000	99.64
46.5	2,029,067		0.0000	1.0000	99.64
47.5	1,857,112		0.0000	1.0000	99.64
48.5	1,809,273		0.0000	1.0000	99.64
49.5	1,711,437		0.0000	1.0000	99.64
50.5	1,614,744		0.0000	1.0000	99.64
51.5	1,591,154		0.0000	1.0000	99.64
52.5	1,545,318		0.0000	1.0000	99.64
53.5	1,485,017		0.0000	1.0000	99.64
54.5	1,491,751		0.0000	1.0000	99.64
55.5	1,387,185		0.0000	1.0000	99.64
56.5	1,223,729		0.0000	1.0000	99.64
57.5	1,249,751		0.0000	1.0000	99.64
58.5	1,189,045		0.0000	1.0000	99.64
59.5	1,148,095		0.0000	1.0000	99.64
60.5	1,144,760		0.0000	1.0000	99.64
61.5	1,035,595		0.0000	1.0000	99.64
62.5	772,991		0.0000	1.0000	99.64
63.5	751,858		0.0000	1.0000	99.64
64.5	367,567		0.0000	1.0000	99.64
65.5	392,577		0.0000	1.0000	99.64
66.5	400,682		0.0000	1.0000	99.64
67.5	393,174		0.0000	1.0000	99.64
68.5	410,405		0.0000	1.0000	99.64
69.5	383,708		0.0000	1.0000	99.64
70.5	387,855		0.0000	1.0000	99.64
71.5	368,896		0.0000	1.0000	99.64
72.5	367,380		0.0000	1.0000	99.64
73.5	354,676		0.0000	1.0000	99.64
74.5	338,094		0.0000	1.0000	99.64
75.5	370,436		0.0000	1.0000	99.64
76.5	370,965		0.0000	1.0000	99.64
77.5	370,965		0.0000	1.0000	99.64
78.5	368,314		0.0000	1.0000	99.64

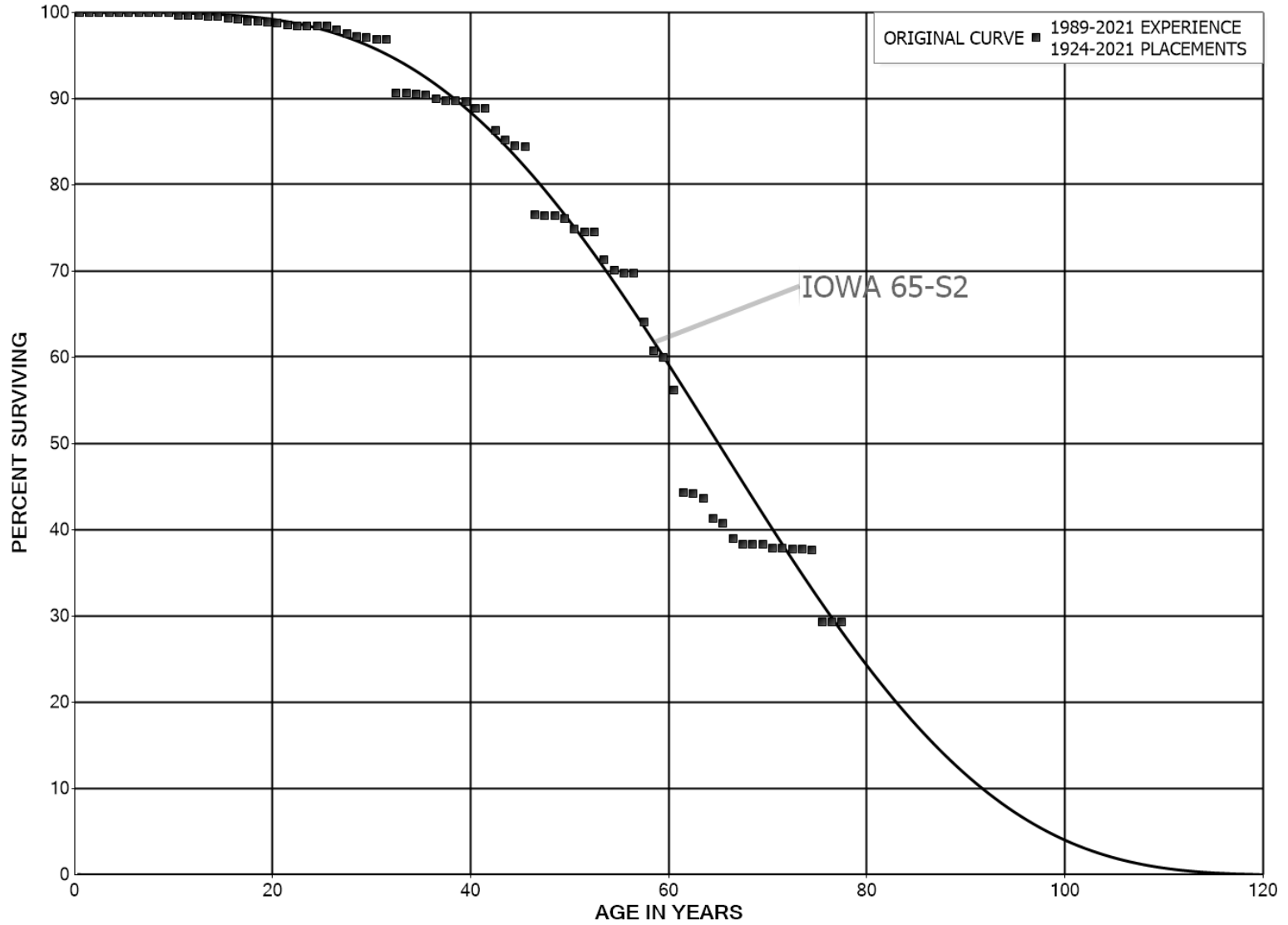
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 350.40 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	368,406		0.0000	1.0000	99.64
80.5	366,535		0.0000	1.0000	99.64
81.5	355,586		0.0000	1.0000	99.64
82.5	355,327	26	0.0001	0.9999	99.64
83.5	367,787		0.0000	1.0000	99.63
84.5	354,857		0.0000	1.0000	99.63
85.5	317,903		0.0000	1.0000	99.63
86.5	313,995		0.0000	1.0000	99.63
87.5	313,642		0.0000	1.0000	99.63
88.5	313,364		0.0000	1.0000	99.63
89.5	313,000		0.0000	1.0000	99.63
90.5	311,064		0.0000	1.0000	99.63
91.5	277,716		0.0000	1.0000	99.63
92.5	249,325		0.0000	1.0000	99.63
93.5	237,187		0.0000	1.0000	99.63
94.5	221,757		0.0000	1.0000	99.63
95.5	191,339		0.0000	1.0000	99.63
96.5	110,929		0.0000	1.0000	99.63
97.5	105,323		0.0000	1.0000	99.63
98.5	70,381		0.0000	1.0000	99.63
99.5	70,381		0.0000	1.0000	99.63
100.5	70,381		0.0000	1.0000	99.63
101.5	64,383		0.0000	1.0000	99.63
102.5	32,041		0.0000	1.0000	99.63
103.5	31,512		0.0000	1.0000	99.63
104.5	31,512		0.0000	1.0000	99.63
105.5	31,512		0.0000	1.0000	99.63
106.5	31,420		0.0000	1.0000	99.63
107.5	30,674		0.0000	1.0000	99.63
108.5	30,674		0.0000	1.0000	99.63
109.5	30,674		0.0000	1.0000	99.63
110.5	16,004		0.0000	1.0000	99.63
111.5	97		0.0000	1.0000	99.63
112.5	97		0.0000	1.0000	99.63
113.5	97		0.0000	1.0000	99.63
114.5	12		0.0000	1.0000	99.63
115.5					99.63

AVISTA CORPORATION
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ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,308,731		0.0000	1.0000	100.00
0.5	25,622,537		0.0000	1.0000	100.00
1.5	23,131,158	1,605	0.0001	0.9999	100.00
2.5	24,137,841		0.0000	1.0000	99.99
3.5	23,449,307	14,335	0.0006	0.9994	99.99
4.5	22,796,618	145	0.0000	1.0000	99.93
5.5	22,037,476	620	0.0000	1.0000	99.93
6.5	21,701,386		0.0000	1.0000	99.93
7.5	19,072,810	429	0.0000	1.0000	99.93
8.5	17,130,167		0.0000	1.0000	99.93
9.5	15,965,330	47,587	0.0030	0.9970	99.93
10.5	15,905,310	191	0.0000	1.0000	99.63
11.5	15,230,041		0.0000	1.0000	99.63
12.5	15,024,324	20,907	0.0014	0.9986	99.63
13.5	14,608,958	952	0.0001	0.9999	99.49
14.5	13,203,092	24,669	0.0019	0.9981	99.48
15.5	12,478,948	22,102	0.0018	0.9982	99.30
16.5	10,411,590	23,758	0.0023	0.9977	99.12
17.5	8,502,515		0.0000	1.0000	98.89
18.5	8,441,825	8,862	0.0010	0.9990	98.89
19.5	8,178,791	4,922	0.0006	0.9994	98.79
20.5	8,126,810	16,100	0.0020	0.9980	98.73
21.5	7,068,184	8,147	0.0012	0.9988	98.54
22.5	6,710,456		0.0000	1.0000	98.42
23.5	6,719,750	410	0.0001	0.9999	98.42
24.5	6,236,376	3,087	0.0005	0.9995	98.42
25.5	5,476,119	26,173	0.0048	0.9952	98.37
26.5	5,386,984	24,473	0.0045	0.9955	97.90
27.5	5,297,789	16,945	0.0032	0.9968	97.45
28.5	4,627,389	5,542	0.0012	0.9988	97.14
29.5	4,725,154	9,851	0.0021	0.9979	97.02
30.5	4,325,768	1,200	0.0003	0.9997	96.82
31.5	4,215,743	268,765	0.0638	0.9362	96.79
32.5	3,953,912	164	0.0000	1.0000	90.62
33.5	3,966,817	7,323	0.0018	0.9982	90.62
34.5	3,782,550	2,934	0.0008	0.9992	90.45
35.5	2,426,923	11,616	0.0048	0.9952	90.38
36.5	1,498,128	3,128	0.0021	0.9979	89.95
37.5	1,500,742	607	0.0004	0.9996	89.76
38.5	986,500	652	0.0007	0.9993	89.73

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	969,804	8,635	0.0089	0.9911	89.67
40.5	975,643	969	0.0010	0.9990	88.87
41.5	860,909	23,793	0.0276	0.9724	88.78
42.5	837,117	10,655	0.0127	0.9873	86.33
43.5	824,980	6,499	0.0079	0.9921	85.23
44.5	729,888	1,814	0.0025	0.9975	84.56
45.5	666,152	61,623	0.0925	0.9075	84.35
46.5	480,969	1,085	0.0023	0.9977	76.54
47.5	494,794	79	0.0002	0.9998	76.37
48.5	470,426	2,062	0.0044	0.9956	76.36
49.5	408,050	6,104	0.0150	0.9850	76.02
50.5	397,473	2,246	0.0057	0.9943	74.89
51.5	389,062		0.0000	1.0000	74.46
52.5	383,309	16,517	0.0431	0.9569	74.46
53.5	361,117	6,035	0.0167	0.9833	71.26
54.5	355,082	1,933	0.0054	0.9946	70.06
55.5	345,945		0.0000	1.0000	69.68
56.5	344,727	27,913	0.0810	0.9190	69.68
57.5	316,814	16,311	0.0515	0.9485	64.04
58.5	299,862	3,626	0.0121	0.9879	60.74
59.5	294,822	19,025	0.0645	0.9355	60.01
60.5	276,302	58,469	0.2116	0.7884	56.14
61.5	216,675	339	0.0016	0.9984	44.26
62.5	210,967	2,864	0.0136	0.9864	44.19
63.5	200,756	10,408	0.0518	0.9482	43.59
64.5	189,081	2,537	0.0134	0.9866	41.33
65.5	183,190	8,222	0.0449	0.9551	40.77
66.5	168,571	2,772	0.0164	0.9836	38.94
67.5	164,514		0.0000	1.0000	38.30
68.5	163,721		0.0000	1.0000	38.30
69.5	77,313	890	0.0115	0.9885	38.30
70.5	71,905		0.0000	1.0000	37.86
71.5	71,707	193	0.0027	0.9973	37.86
72.5	69,752		0.0000	1.0000	37.76
73.5	33,220	95	0.0029	0.9971	37.76
74.5	33,125	7,320	0.2210	0.7790	37.65
75.5	25,806		0.0000	1.0000	29.33
76.5	25,654		0.0000	1.0000	29.33
77.5	25,654		0.0000	1.0000	29.33
78.5	25,654		0.0000	1.0000	29.33

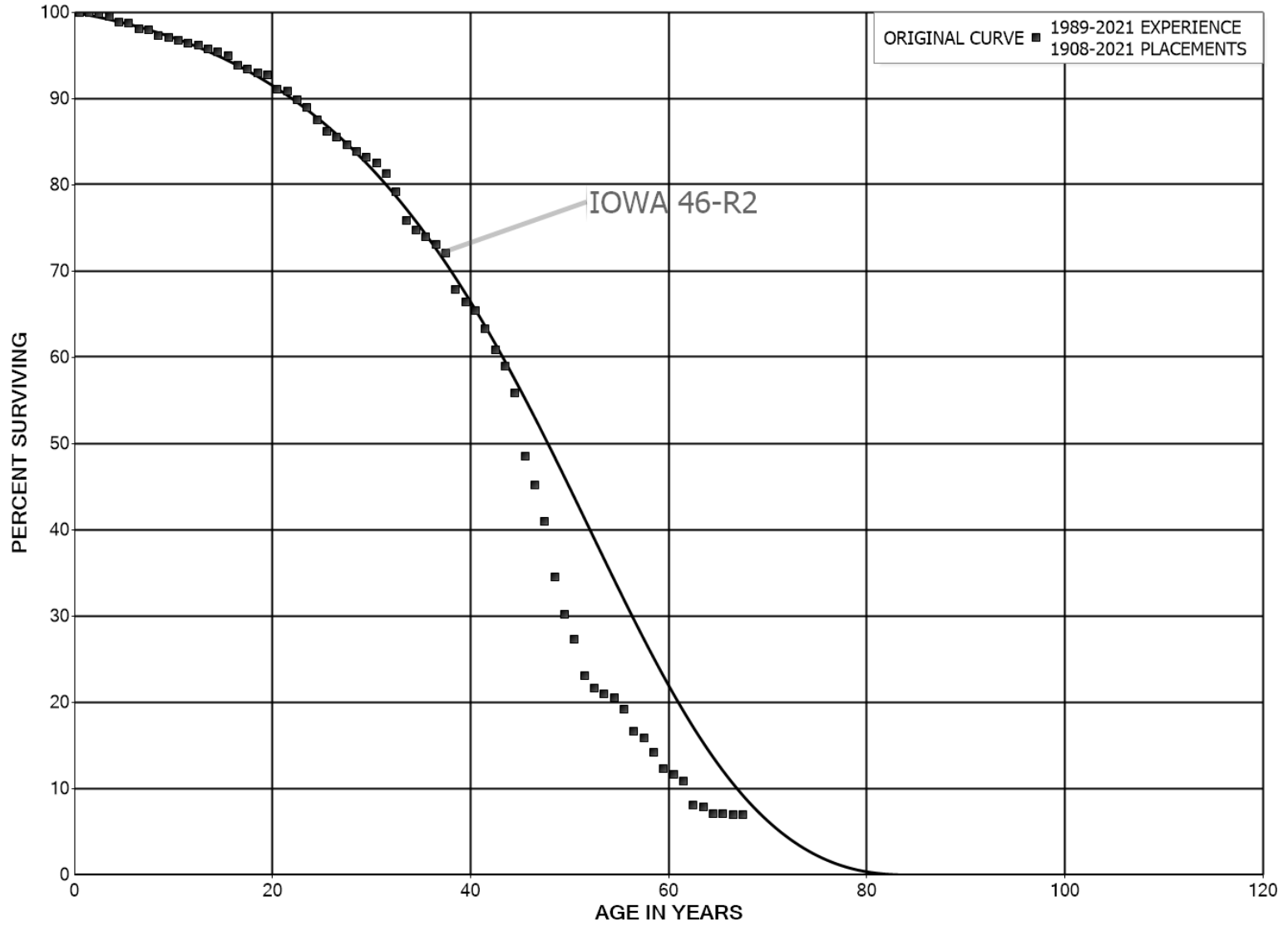
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	24,767		0.0000	1.0000	29.33
80.5	24,767		0.0000	1.0000	29.33
81.5	4,295		0.0000	1.0000	29.33
82.5					29.33

AVISTA CORPORATION
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ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	330,006,542	1,380	0.0000	1.0000	100.00
0.5	287,448,604	109,554	0.0004	0.9996	100.00
1.5	258,670,038	190,172	0.0007	0.9993	99.96
2.5	239,553,226	916,410	0.0038	0.9962	99.89
3.5	234,374,186	1,499,995	0.0064	0.9936	99.51
4.5	240,760,067	386,112	0.0016	0.9984	98.87
5.5	231,160,199	1,487,425	0.0064	0.9936	98.71
6.5	222,294,534	402,926	0.0018	0.9982	98.08
7.5	207,111,978	1,232,812	0.0060	0.9940	97.90
8.5	203,022,890	534,767	0.0026	0.9974	97.31
9.5	192,859,996	733,536	0.0038	0.9962	97.06
10.5	185,283,993	505,911	0.0027	0.9973	96.69
11.5	168,109,294	370,094	0.0022	0.9978	96.43
12.5	163,588,352	861,966	0.0053	0.9947	96.21
13.5	157,893,728	521,214	0.0033	0.9967	95.71
14.5	149,094,821	729,105	0.0049	0.9951	95.39
15.5	137,331,685	1,555,280	0.0113	0.9887	94.92
16.5	125,326,806	548,981	0.0044	0.9956	93.85
17.5	111,293,082	613,698	0.0055	0.9945	93.44
18.5	102,938,945	207,532	0.0020	0.9980	92.92
19.5	99,522,996	1,787,624	0.0180	0.9820	92.73
20.5	92,082,130	254,480	0.0028	0.9972	91.07
21.5	88,474,667	913,314	0.0103	0.9897	90.82
22.5	83,303,216	822,744	0.0099	0.9901	89.88
23.5	81,016,652	1,380,851	0.0170	0.9830	88.99
24.5	77,176,965	1,102,535	0.0143	0.9857	87.48
25.5	75,131,475	594,655	0.0079	0.9921	86.23
26.5	72,763,550	808,608	0.0111	0.9889	85.54
27.5	68,228,937	648,552	0.0095	0.9905	84.59
28.5	64,546,234	445,547	0.0069	0.9931	83.79
29.5	65,836,731	569,567	0.0087	0.9913	83.21
30.5	64,604,880	919,309	0.0142	0.9858	82.49
31.5	63,755,366	1,720,252	0.0270	0.9730	81.32
32.5	61,725,415	2,529,718	0.0410	0.9590	79.12
33.5	58,336,814	914,174	0.0157	0.9843	75.88
34.5	55,222,864	513,569	0.0093	0.9907	74.69
35.5	50,735,314	601,204	0.0118	0.9882	74.00
36.5	44,031,418	609,383	0.0138	0.9862	73.12
37.5	33,079,987	1,948,061	0.0589	0.9411	72.11
38.5	27,008,487	565,289	0.0209	0.9791	67.86

AVISTA CORPORATION
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ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,975,501	402,634	0.0161	0.9839	66.44
40.5	22,085,417	716,707	0.0325	0.9675	65.37
41.5	19,587,755	730,700	0.0373	0.9627	63.25
42.5	17,645,784	577,663	0.0327	0.9673	60.89
43.5	14,235,202	729,651	0.0513	0.9487	58.90
44.5	12,753,984	1,681,903	0.1319	0.8681	55.88
45.5	10,194,023	707,098	0.0694	0.9306	48.51
46.5	8,804,686	823,369	0.0935	0.9065	45.14
47.5	7,899,883	1,236,854	0.1566	0.8434	40.92
48.5	6,540,836	812,750	0.1243	0.8757	34.51
49.5	5,490,956	525,202	0.0956	0.9044	30.23
50.5	4,843,079	753,500	0.1556	0.8444	27.34
51.5	4,065,502	249,801	0.0614	0.9386	23.08
52.5	3,780,918	127,387	0.0337	0.9663	21.66
53.5	3,398,348	76,958	0.0226	0.9774	20.93
54.5	3,287,242	205,196	0.0624	0.9376	20.46
55.5	2,971,624	396,175	0.1333	0.8667	19.18
56.5	2,476,136	111,402	0.0450	0.9550	16.63
57.5	2,220,733	234,334	0.1055	0.8945	15.88
58.5	1,964,815	259,924	0.1323	0.8677	14.20
59.5	1,686,143	97,069	0.0576	0.9424	12.32
60.5	1,589,074	106,537	0.0670	0.9330	11.61
61.5	1,416,883	357,955	0.2526	0.7474	10.84
62.5	870,122	27,775	0.0319	0.9681	8.10
63.5	818,102	82,328	0.1006	0.8994	7.84
64.5	673,911	1,615	0.0024	0.9976	7.05
65.5	684,227	3,497	0.0051	0.9949	7.03
66.5	487,254	2,072	0.0043	0.9957	7.00
67.5	482,646	3,200	0.0066	0.9934	6.97
68.5	479,462	922	0.0019	0.9981	6.92
69.5	204,446	38,478	0.1882	0.8118	6.91
70.5	159,025	7,508	0.0472	0.9528	5.61
71.5	150,169	9,706	0.0646	0.9354	5.34
72.5	140,463	29,263	0.2083	0.7917	5.00
73.5	111,200	26,958	0.2424	0.7576	3.96
74.5	84,242	2,902	0.0344	0.9656	3.00
75.5	81,340	25,583	0.3145	0.6855	2.89
76.5	55,757	45,568	0.8173	0.1827	1.98
77.5	10,189		0.0000	1.0000	0.36
78.5	12,339		0.0000	1.0000	0.36

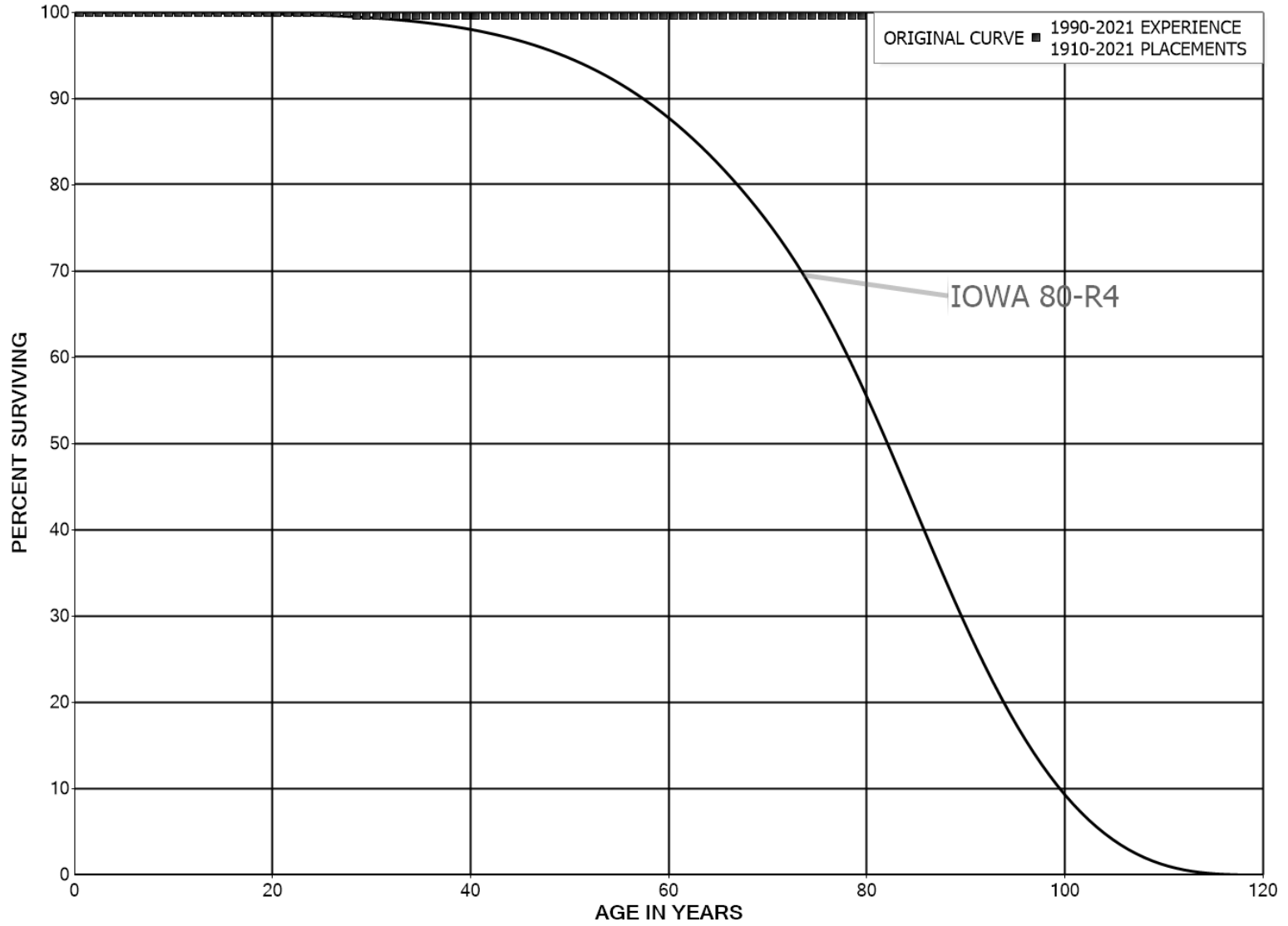
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,339		0.0000	1.0000	0.36
80.5	14,714		0.0000	1.0000	0.36
81.5	14,714		0.0000	1.0000	0.36
82.5	14,714		0.0000	1.0000	0.36
83.5	14,714		0.0000	1.0000	0.36
84.5	14,714		0.0000	1.0000	0.36
85.5	7,327		0.0000	1.0000	0.36
86.5	7,327		0.0000	1.0000	0.36
87.5	7,327		0.0000	1.0000	0.36
88.5	7,327		0.0000	1.0000	0.36
89.5	7,327		0.0000	1.0000	0.36
90.5	7,327		0.0000	1.0000	0.36
91.5	4,525		0.0000	1.0000	0.36
92.5	4,525		0.0000	1.0000	0.36
93.5	4,525		0.0000	1.0000	0.36
94.5	4,525		0.0000	1.0000	0.36
95.5	4,525		0.0000	1.0000	0.36
96.5	4,525		0.0000	1.0000	0.36
97.5	4,525		0.0000	1.0000	0.36
98.5	4,525		0.0000	1.0000	0.36
99.5	4,525		0.0000	1.0000	0.36
100.5	4,525		0.0000	1.0000	0.36
101.5	4,525		0.0000	1.0000	0.36
102.5	4,525		0.0000	1.0000	0.36
103.5	4,525	2,150	0.4751	0.5249	0.36
104.5	2,375		0.0000	1.0000	0.19
105.5	2,375		0.0000	1.0000	0.19
106.5	2,375		0.0000	1.0000	0.19
107.5	2,375	2,375	1.0000		0.19
108.5					

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 354.00 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 1990-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	447,895		0.0000	1.0000	100.00
0.5	424,099		0.0000	1.0000	100.00
1.5	412,446	234	0.0006	0.9994	100.00
2.5	490,986		0.0000	1.0000	99.94
3.5	792,684		0.0000	1.0000	99.94
4.5	1,071,012		0.0000	1.0000	99.94
5.5	13,923,672		0.0000	1.0000	99.94
6.5	13,944,900		0.0000	1.0000	99.94
7.5	14,513,640		0.0000	1.0000	99.94
8.5	14,503,412		0.0000	1.0000	99.94
9.5	14,506,923		0.0000	1.0000	99.94
10.5	14,518,748		0.0000	1.0000	99.94
11.5	14,517,381		0.0000	1.0000	99.94
12.5	14,527,082		0.0000	1.0000	99.94
13.5	16,173,799		0.0000	1.0000	99.94
14.5	16,468,990		0.0000	1.0000	99.94
15.5	16,468,990		0.0000	1.0000	99.94
16.5	16,553,589		0.0000	1.0000	99.94
17.5	16,602,938		0.0000	1.0000	99.94
18.5	16,704,368		0.0000	1.0000	99.94
19.5	16,694,187		0.0000	1.0000	99.94
20.5	16,687,651		0.0000	1.0000	99.94
21.5	16,679,420		0.0000	1.0000	99.94
22.5	16,670,867		0.0000	1.0000	99.94
23.5	16,667,142		0.0000	1.0000	99.94
24.5	16,657,302		0.0000	1.0000	99.94
25.5	16,650,494		0.0000	1.0000	99.94
26.5	16,657,476		0.0000	1.0000	99.94
27.5	16,631,050	50,309	0.0030	0.9970	99.94
28.5	16,474,051		0.0000	1.0000	99.64
29.5	16,498,570		0.0000	1.0000	99.64
30.5	16,588,741		0.0000	1.0000	99.64
31.5	16,588,446		0.0000	1.0000	99.64
32.5	16,675,586		0.0000	1.0000	99.64
33.5	16,594,449	7,300	0.0004	0.9996	99.64
34.5	16,543,002		0.0000	1.0000	99.60
35.5	16,256,563		0.0000	1.0000	99.60
36.5	15,978,235		0.0000	1.0000	99.60
37.5	3,132,875		0.0000	1.0000	99.60
38.5	3,111,647		0.0000	1.0000	99.60

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 1990-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,507,622		0.0000	1.0000	99.60
40.5	2,507,622		0.0000	1.0000	99.60
41.5	2,502,578		0.0000	1.0000	99.60
42.5	2,490,752		0.0000	1.0000	99.60
43.5	2,484,327		0.0000	1.0000	99.60
44.5	2,459,911		0.0000	1.0000	99.60
45.5	794,835		0.0000	1.0000	99.60
46.5	488,929		0.0000	1.0000	99.60
47.5	488,929		0.0000	1.0000	99.60
48.5	404,509		0.0000	1.0000	99.60
49.5	403,793		0.0000	1.0000	99.60
50.5	298,054		0.0000	1.0000	99.60
51.5	297,658		0.0000	1.0000	99.60
52.5	294,261		0.0000	1.0000	99.60
53.5	294,261		0.0000	1.0000	99.60
54.5	294,261		0.0000	1.0000	99.60
55.5	294,261		0.0000	1.0000	99.60
56.5	294,261		0.0000	1.0000	99.60
57.5	294,257		0.0000	1.0000	99.60
58.5	281,842		0.0000	1.0000	99.60
59.5	255,964		0.0000	1.0000	99.60
60.5	258,849		0.0000	1.0000	99.60
61.5	234,283		0.0000	1.0000	99.60
62.5	141,086		0.0000	1.0000	99.60
63.5	141,086		0.0000	1.0000	99.60
64.5	53,128		0.0000	1.0000	99.60
65.5	52,950		0.0000	1.0000	99.60
66.5	18,323		0.0000	1.0000	99.60
67.5	3,064		0.0000	1.0000	99.60
68.5	3,064		0.0000	1.0000	99.60
69.5	3,064		0.0000	1.0000	99.60
70.5	3,064		0.0000	1.0000	99.60
71.5	3,064		0.0000	1.0000	99.60
72.5	3,064		0.0000	1.0000	99.60
73.5	3,064		0.0000	1.0000	99.60
74.5	3,064		0.0000	1.0000	99.60
75.5	3,064		0.0000	1.0000	99.60
76.5	3,064		0.0000	1.0000	99.60
77.5	3,064		0.0000	1.0000	99.60
78.5	3,064		0.0000	1.0000	99.60

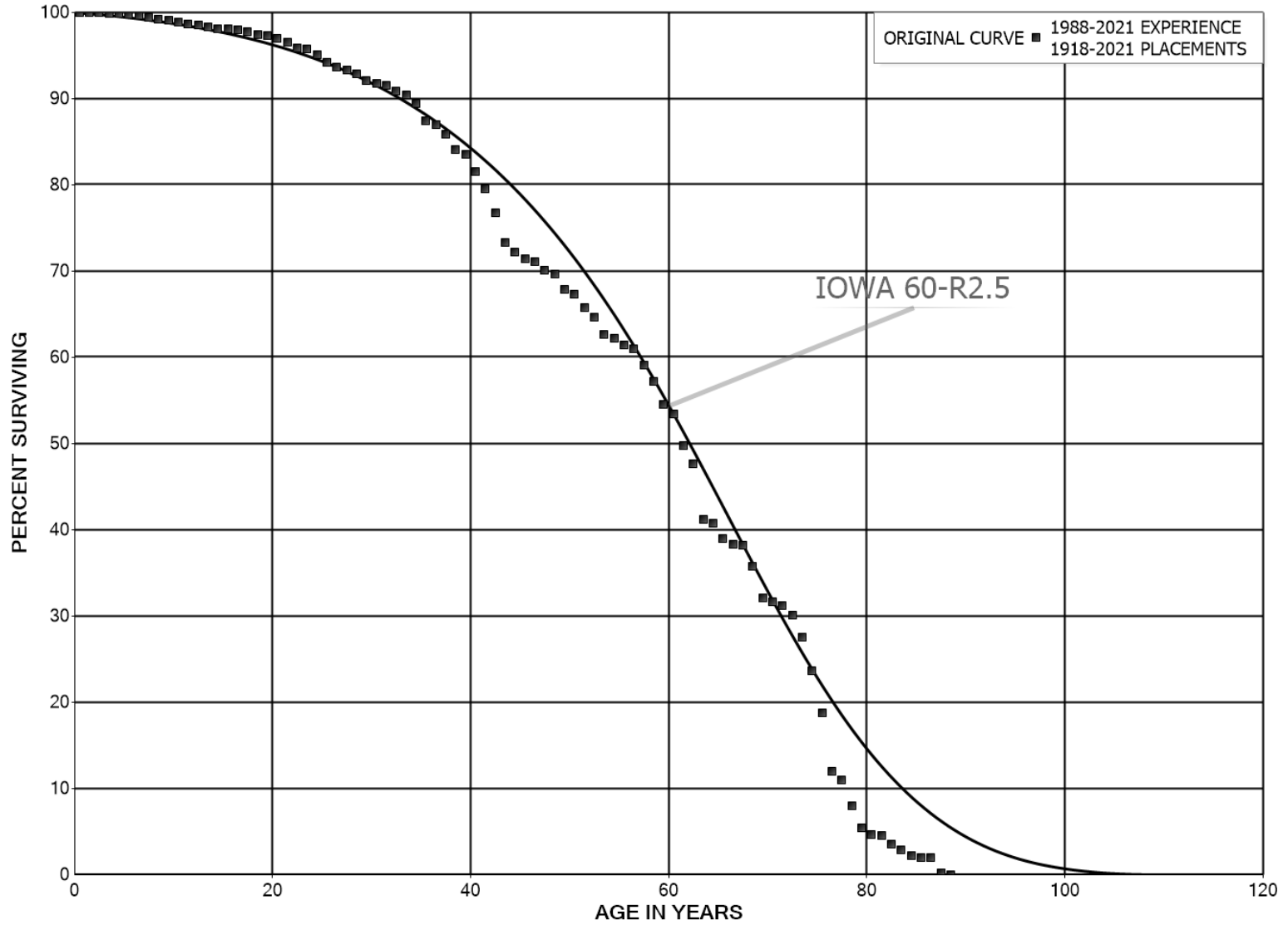
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 1990-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	126,469	15,149	0.1198	0.8802	99.60
80.5	111,141		0.0000	1.0000	87.67
81.5	111,141		0.0000	1.0000	87.67
82.5	111,141		0.0000	1.0000	87.67
83.5	111,141		0.0000	1.0000	87.67
84.5	111,141		0.0000	1.0000	87.67
85.5	111,141		0.0000	1.0000	87.67
86.5	111,141		0.0000	1.0000	87.67
87.5	111,141		0.0000	1.0000	87.67
88.5	111,141		0.0000	1.0000	87.67
89.5	111,141		0.0000	1.0000	87.67
90.5	111,141		0.0000	1.0000	87.67
91.5	111,141		0.0000	1.0000	87.67
92.5	108,256		0.0000	1.0000	87.67
93.5	108,256		0.0000	1.0000	87.67
94.5	108,256		0.0000	1.0000	87.67
95.5	108,256		0.0000	1.0000	87.67
96.5	108,256		0.0000	1.0000	87.67
97.5	108,256		0.0000	1.0000	87.67
98.5	108,256		0.0000	1.0000	87.67
99.5	108,256		0.0000	1.0000	87.67
100.5	108,256		0.0000	1.0000	87.67
101.5	108,256		0.0000	1.0000	87.67
102.5	108,256		0.0000	1.0000	87.67
103.5	108,256		0.0000	1.0000	87.67
104.5	108,256		0.0000	1.0000	87.67
105.5	108,256		0.0000	1.0000	87.67
106.5	108,256		0.0000	1.0000	87.67
107.5	108,256		0.0000	1.0000	87.67
108.5	108,256		0.0000	1.0000	87.67
109.5	108,256		0.0000	1.0000	87.67
110.5	108,256		0.0000	1.0000	87.67
111.5					87.67

AVISTA CORPORATION
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ACCOUNT 355.00 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2021

EXPERIENCE BAND 1988-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	301,985,618	1,929	0.0000	1.0000	100.00
0.5	270,803,941	237,326	0.0009	0.9991	100.00
1.5	265,006,560	41,016	0.0002	0.9998	99.91
2.5	255,319,188	155,926	0.0006	0.9994	99.90
3.5	239,672,533	75,464	0.0003	0.9997	99.84
4.5	205,974,013	226,986	0.0011	0.9989	99.80
5.5	193,782,570	98,099	0.0005	0.9995	99.69
6.5	171,922,905	505,454	0.0029	0.9971	99.64
7.5	154,666,350	307,296	0.0020	0.9980	99.35
8.5	146,321,957	198,472	0.0014	0.9986	99.15
9.5	135,129,732	249,487	0.0018	0.9982	99.02
10.5	125,977,037	266,806	0.0021	0.9979	98.84
11.5	123,276,828	128,548	0.0010	0.9990	98.63
12.5	121,272,588	338,770	0.0028	0.9972	98.52
13.5	119,543,955	167,638	0.0014	0.9986	98.25
14.5	95,594,249	85,796	0.0009	0.9991	98.11
15.5	90,400,693	72,101	0.0008	0.9992	98.02
16.5	83,521,193	225,215	0.0027	0.9973	97.94
17.5	69,568,797	184,783	0.0027	0.9973	97.68
18.5	68,941,181	133,383	0.0019	0.9981	97.42
19.5	67,178,440	178,697	0.0027	0.9973	97.23
20.5	66,229,035	325,517	0.0049	0.9951	96.97
21.5	63,240,506	437,175	0.0069	0.9931	96.50
22.5	62,715,435	84,165	0.0013	0.9987	95.83
23.5	61,444,235	386,981	0.0063	0.9937	95.70
24.5	57,603,833	562,597	0.0098	0.9902	95.10
25.5	57,081,730	341,836	0.0060	0.9940	94.17
26.5	52,543,099	197,988	0.0038	0.9962	93.61
27.5	48,851,989	216,663	0.0044	0.9956	93.25
28.5	46,639,346	362,891	0.0078	0.9922	92.84
29.5	45,607,689	193,421	0.0042	0.9958	92.12
30.5	44,970,265	123,852	0.0028	0.9972	91.73
31.5	43,728,743	328,944	0.0075	0.9925	91.47
32.5	42,670,207	199,184	0.0047	0.9953	90.79
33.5	41,568,385	426,868	0.0103	0.9897	90.36
34.5	39,081,067	889,377	0.0228	0.9772	89.43
35.5	28,957,395	140,203	0.0048	0.9952	87.40
36.5	18,786,353	239,514	0.0127	0.9873	86.98
37.5	17,258,275	364,487	0.0211	0.9789	85.87
38.5	15,254,485	104,061	0.0068	0.9932	84.05

AVISTA CORPORATION
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ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2021			EXPERIENCE BAND 1988-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,677,659	323,762	0.0237	0.9763	83.48
40.5	12,682,301	305,920	0.0241	0.9759	81.50
41.5	11,725,380	408,444	0.0348	0.9652	79.54
42.5	11,053,421	502,337	0.0454	0.9546	76.77
43.5	10,168,314	148,939	0.0146	0.9854	73.28
44.5	9,679,566	106,873	0.0110	0.9890	72.21
45.5	8,945,652	39,837	0.0045	0.9955	71.41
46.5	8,237,574	113,825	0.0138	0.9862	71.09
47.5	7,482,332	49,268	0.0066	0.9934	70.11
48.5	6,450,873	169,231	0.0262	0.9738	69.65
49.5	6,005,517	43,092	0.0072	0.9928	67.82
50.5	5,725,897	135,908	0.0237	0.9763	67.33
51.5	5,513,048	95,805	0.0174	0.9826	65.73
52.5	5,241,537	157,338	0.0300	0.9700	64.59
53.5	4,833,733	35,298	0.0073	0.9927	62.65
54.5	4,689,488	60,907	0.0130	0.9870	62.20
55.5	4,245,949	34,275	0.0081	0.9919	61.39
56.5	3,335,655	98,249	0.0295	0.9705	60.89
57.5	3,229,645	103,353	0.0320	0.9680	59.10
58.5	2,620,507	123,843	0.0473	0.9527	57.21
59.5	2,137,652	44,879	0.0210	0.9790	54.50
60.5	2,054,874	139,805	0.0680	0.9320	53.36
61.5	1,567,276	66,212	0.0422	0.9578	49.73
62.5	1,136,433	152,896	0.1345	0.8655	47.63
63.5	971,087	12,604	0.0130	0.9870	41.22
64.5	665,046	29,269	0.0440	0.9560	40.69
65.5	616,602	9,292	0.0151	0.9849	38.89
66.5	575,207	2,518	0.0044	0.9956	38.31
67.5	455,300	28,545	0.0627	0.9373	38.14
68.5	407,009	41,563	0.1021	0.8979	35.75
69.5	254,800	4,136	0.0162	0.9838	32.10
70.5	250,664	2,839	0.0113	0.9887	31.58
71.5	239,103	8,825	0.0369	0.9631	31.22
72.5	230,277	20,045	0.0870	0.9130	30.07
73.5	210,233	29,718	0.1414	0.8586	27.45
74.5	165,154	33,728	0.2042	0.7958	23.57
75.5	126,795	46,238	0.3647	0.6353	18.76
76.5	80,556	6,673	0.0828	0.9172	11.92
77.5	73,883	20,366	0.2757	0.7243	10.93
78.5	53,517	17,192	0.3212	0.6788	7.92

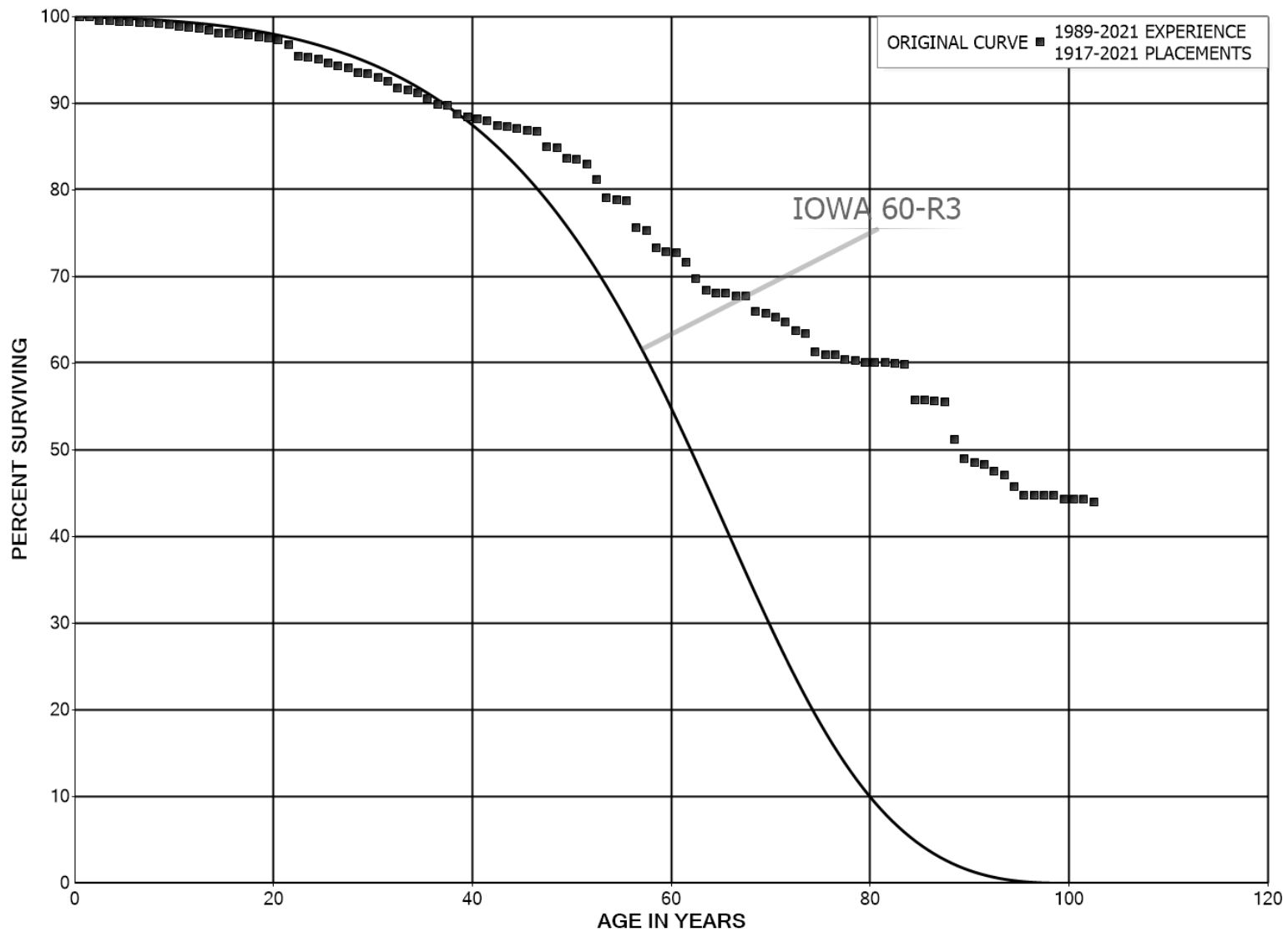
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2021			EXPERIENCE BAND 1988-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	36,325	5,246	0.1444	0.8556	5.37
80.5	31,079	725	0.0233	0.9767	4.60
81.5	30,355	6,460	0.2128	0.7872	4.49
82.5	23,895	4,965	0.2078	0.7922	3.53
83.5	18,929	4,548	0.2403	0.7597	2.80
84.5	14,381	867	0.0603	0.9397	2.13
85.5	13,514	217	0.0161	0.9839	2.00
86.5	13,297	12,234	0.9200	0.0800	1.97
87.5	1,064	1,064	1.0000		0.16
88.5					

AVISTA CORPORATION
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ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES
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AVISTA CORPORATION
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ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	134,065,892		0.0000	1.0000	100.00
0.5	124,359,727	5,598	0.0000	1.0000	100.00
1.5	120,991,775	586,851	0.0049	0.9951	100.00
2.5	117,191,543	29,054	0.0002	0.9998	99.51
3.5	113,414,258	100,486	0.0009	0.9991	99.49
4.5	113,557,569	23,699	0.0002	0.9998	99.40
5.5	112,024,737	65,236	0.0006	0.9994	99.38
6.5	109,847,641	82,835	0.0008	0.9992	99.32
7.5	105,471,981	80,880	0.0008	0.9992	99.24
8.5	102,530,909	86,865	0.0008	0.9992	99.17
9.5	99,146,396	197,372	0.0020	0.9980	99.08
10.5	95,532,176	186,212	0.0019	0.9981	98.89
11.5	93,757,805	121,297	0.0013	0.9987	98.69
12.5	91,925,938	204,462	0.0022	0.9978	98.57
13.5	89,124,052	216,724	0.0024	0.9976	98.35
14.5	63,093,543	45,812	0.0007	0.9993	98.11
15.5	60,633,538	53,016	0.0009	0.9991	98.04
16.5	57,066,065	86,913	0.0015	0.9985	97.95
17.5	53,651,507	76,917	0.0014	0.9986	97.80
18.5	53,123,165	80,592	0.0015	0.9985	97.66
19.5	51,902,849	129,671	0.0025	0.9975	97.51
20.5	51,503,347	301,778	0.0059	0.9941	97.27
21.5	49,950,291	645,698	0.0129	0.9871	96.70
22.5	49,263,919	63,602	0.0013	0.9987	95.45
23.5	50,795,860	135,071	0.0027	0.9973	95.33
24.5	47,925,380	232,323	0.0048	0.9952	95.07
25.5	48,344,592	159,140	0.0033	0.9967	94.61
26.5	46,955,932	93,507	0.0020	0.9980	94.30
27.5	45,221,466	269,500	0.0060	0.9940	94.11
28.5	43,645,835	97,565	0.0022	0.9978	93.55
29.5	44,880,081	186,139	0.0041	0.9959	93.34
30.5	44,061,689	187,705	0.0043	0.9957	92.96
31.5	44,854,938	425,787	0.0095	0.9905	92.56
32.5	44,002,432	74,327	0.0017	0.9983	91.68
33.5	43,479,038	162,736	0.0037	0.9963	91.53
34.5	42,152,882	337,112	0.0080	0.9920	91.18
35.5	36,396,666	239,319	0.0066	0.9934	90.45
36.5	32,352,450	40,849	0.0013	0.9987	89.86
37.5	19,698,828	213,322	0.0108	0.9892	89.75
38.5	18,000,624	69,698	0.0039	0.9961	88.77

AVISTA CORPORATION
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ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,594,955	55,977	0.0034	0.9966	88.43
40.5	15,987,693	42,659	0.0027	0.9973	88.13
41.5	15,186,664	81,452	0.0054	0.9946	87.90
42.5	14,855,336	30,896	0.0021	0.9979	87.43
43.5	14,271,163	32,924	0.0023	0.9977	87.24
44.5	13,927,140	33,293	0.0024	0.9976	87.04
45.5	13,255,049	22,010	0.0017	0.9983	86.83
46.5	12,222,478	238,923	0.0195	0.9805	86.69
47.5	11,558,787	18,071	0.0016	0.9984	85.00
48.5	11,160,043	167,863	0.0150	0.9850	84.86
49.5	10,791,220	15,356	0.0014	0.9986	83.59
50.5	10,536,706	58,154	0.0055	0.9945	83.47
51.5	10,469,408	234,888	0.0224	0.9776	83.01
52.5	10,266,647	268,394	0.0261	0.9739	81.14
53.5	9,727,499	28,142	0.0029	0.9971	79.02
54.5	9,656,995	11,992	0.0012	0.9988	78.79
55.5	9,411,514	368,789	0.0392	0.9608	78.70
56.5	7,619,684	31,610	0.0041	0.9959	75.61
57.5	7,503,141	197,840	0.0264	0.9736	75.30
58.5	6,791,958	39,963	0.0059	0.9941	73.31
59.5	6,390,198	15,531	0.0024	0.9976	72.88
60.5	6,487,378	95,406	0.0147	0.9853	72.71
61.5	5,405,864	140,547	0.0260	0.9740	71.64
62.5	3,930,695	80,141	0.0204	0.9796	69.77
63.5	3,760,887	13,632	0.0036	0.9964	68.35
64.5	2,854,777	3,850	0.0013	0.9987	68.10
65.5	2,852,697	10,483	0.0037	0.9963	68.01
66.5	2,816,553	3,568	0.0013	0.9987	67.76
67.5	2,680,219	67,549	0.0252	0.9748	67.68
68.5	2,579,591	10,924	0.0042	0.9958	65.97
69.5	2,349,687	14,224	0.0061	0.9939	65.69
70.5	2,335,480	20,622	0.0088	0.9912	65.29
71.5	2,190,831	34,815	0.0159	0.9841	64.72
72.5	2,145,597	8,181	0.0038	0.9962	63.69
73.5	2,134,816	73,975	0.0347	0.9653	63.45
74.5	1,891,581	10,429	0.0055	0.9945	61.25
75.5	1,833,865	445	0.0002	0.9998	60.91
76.5	1,833,420	15,820	0.0086	0.9914	60.89
77.5	1,817,600	3,338	0.0018	0.9982	60.37
78.5	1,814,263	5,300	0.0029	0.9971	60.26

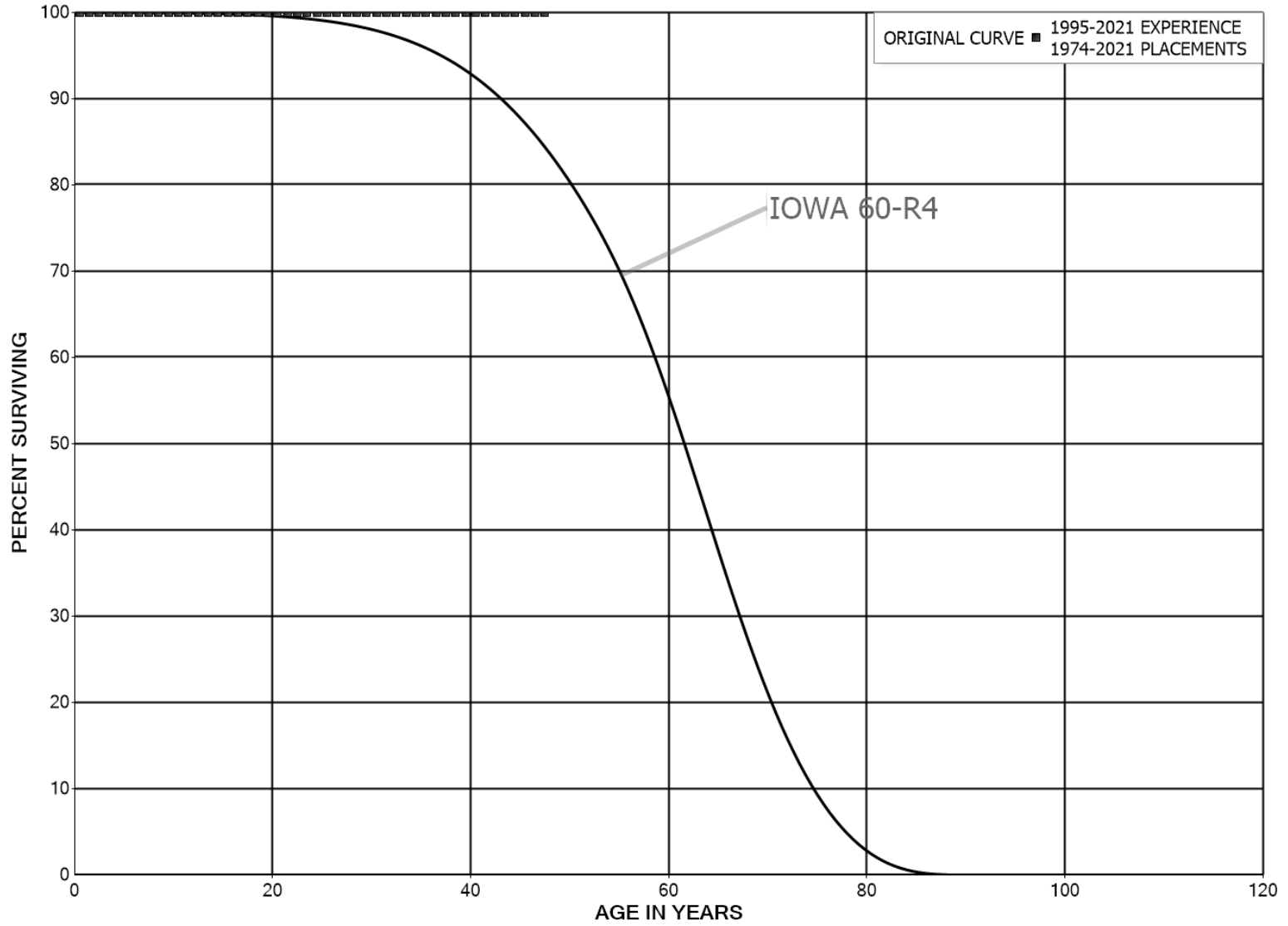
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2021			EXPERIENCE BAND 1989-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,698,562	483	0.0003	0.9997	60.08	
80.5	1,698,053	91	0.0001	0.9999	60.07	
81.5	1,669,270	2,743	0.0016	0.9984	60.06	
82.5	1,666,527	3,011	0.0018	0.9982	59.96	
83.5	1,663,516	115,252	0.0693	0.9307	59.85	
84.5	1,466,038	754	0.0005	0.9995	55.71	
85.5	1,391,231	880	0.0006	0.9994	55.68	
86.5	1,378,305	2,910	0.0021	0.9979	55.64	
87.5	1,375,395	108,705	0.0790	0.9210	55.53	
88.5	1,266,690	54,025	0.0427	0.9573	51.14	
89.5	1,212,665	11,785	0.0097	0.9903	48.96	
90.5	1,182,613	5,629	0.0048	0.9952	48.48	
91.5	1,036,518	16,553	0.0160	0.9840	48.25	
92.5	862,657	8,176	0.0095	0.9905	47.48	
93.5	748,301	20,372	0.0272	0.9728	47.03	
94.5	717,012	16,703	0.0233	0.9767	45.75	
95.5	441,431		0.0000	1.0000	44.68	
96.5	441,431		0.0000	1.0000	44.68	
97.5	323,495		0.0000	1.0000	44.68	
98.5	323,495	2,493	0.0077	0.9923	44.68	
99.5	311,210		0.0000	1.0000	44.34	
100.5	311,210		0.0000	1.0000	44.34	
101.5	240,238	1,808	0.0075	0.9925	44.34	
102.5					44.01	

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 357.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2021

EXPERIENCE BAND 1995-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,968,631		0.0000	1.0000	100.00
0.5	2,551,066		0.0000	1.0000	100.00
1.5	2,443,892		0.0000	1.0000	100.00
2.5	2,443,892		0.0000	1.0000	100.00
3.5	2,443,892		0.0000	1.0000	100.00
4.5	2,431,227		0.0000	1.0000	100.00
5.5	2,431,227		0.0000	1.0000	100.00
6.5	2,431,227		0.0000	1.0000	100.00
7.5	2,049,625		0.0000	1.0000	100.00
8.5	2,083,112		0.0000	1.0000	100.00
9.5	2,232,125		0.0000	1.0000	100.00
10.5	2,232,125		0.0000	1.0000	100.00
11.5	2,232,125		0.0000	1.0000	100.00
12.5	2,232,125		0.0000	1.0000	100.00
13.5	187,785		0.0000	1.0000	100.00
14.5	187,785		0.0000	1.0000	100.00
15.5	187,785		0.0000	1.0000	100.00
16.5	187,827		0.0000	1.0000	100.00
17.5	187,827		0.0000	1.0000	100.00
18.5	464,727		0.0000	1.0000	100.00
19.5	464,727		0.0000	1.0000	100.00
20.5	559,443		0.0000	1.0000	100.00
21.5	556,213		0.0000	1.0000	100.00
22.5	556,054		0.0000	1.0000	100.00
23.5	556,054		0.0000	1.0000	100.00
24.5	556,054		0.0000	1.0000	100.00
25.5	556,054		0.0000	1.0000	100.00
26.5	556,054		0.0000	1.0000	100.00
27.5	555,863		0.0000	1.0000	100.00
28.5	555,863		0.0000	1.0000	100.00
29.5	555,863		0.0000	1.0000	100.00
30.5	555,863		0.0000	1.0000	100.00
31.5	555,863		0.0000	1.0000	100.00
32.5	555,863		0.0000	1.0000	100.00
33.5	555,863		0.0000	1.0000	100.00
34.5	555,863		0.0000	1.0000	100.00
35.5	522,375		0.0000	1.0000	100.00
36.5	373,362		0.0000	1.0000	100.00
37.5	373,362		0.0000	1.0000	100.00
38.5	373,362		0.0000	1.0000	100.00

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

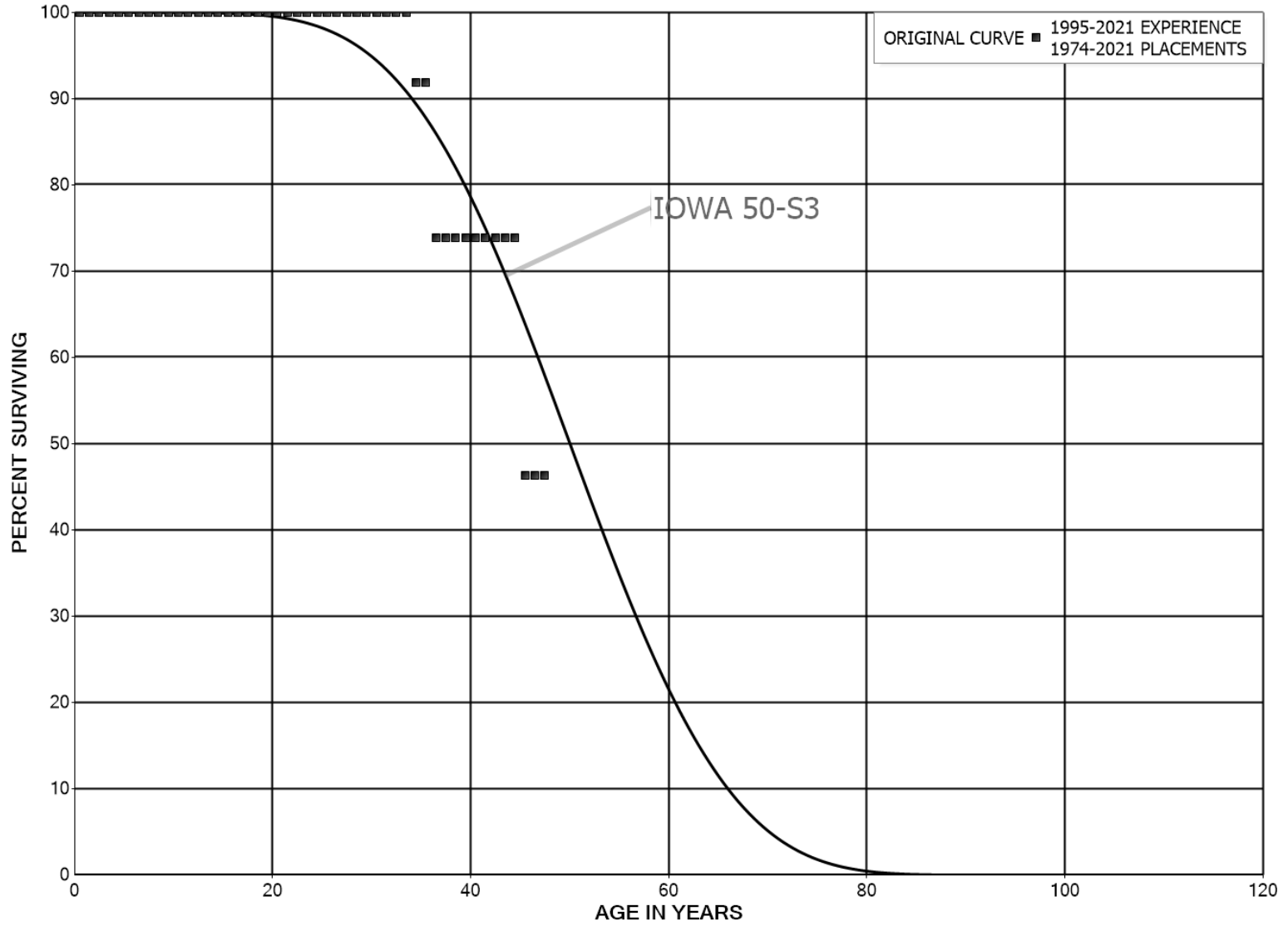
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2021

EXPERIENCE BAND 1995-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	373,362		0.0000	1.0000	100.00
40.5	373,362		0.0000	1.0000	100.00
41.5	373,362		0.0000	1.0000	100.00
42.5	373,362		0.0000	1.0000	100.00
43.5	373,320		0.0000	1.0000	100.00
44.5	373,320		0.0000	1.0000	100.00
45.5	96,421		0.0000	1.0000	100.00
46.5	96,421		0.0000	1.0000	100.00
47.5					100.00

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2021

EXPERIENCE BAND 1995-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,455,549		0.0000	1.0000	100.00
0.5	1,973,040		0.0000	1.0000	100.00
1.5	1,865,866		0.0000	1.0000	100.00
2.5	1,865,866		0.0000	1.0000	100.00
3.5	1,865,866		0.0000	1.0000	100.00
4.5	1,129,508		0.0000	1.0000	100.00
5.5	1,129,508		0.0000	1.0000	100.00
6.5	1,129,509		0.0000	1.0000	100.00
7.5	1,127,607		0.0000	1.0000	100.00
8.5	1,123,829		0.0000	1.0000	100.00
9.5	1,948,223		0.0000	1.0000	100.00
10.5	1,975,707		0.0000	1.0000	100.00
11.5	1,979,800		0.0000	1.0000	100.00
12.5	1,979,800		0.0000	1.0000	100.00
13.5	859,639		0.0000	1.0000	100.00
14.5	859,639		0.0000	1.0000	100.00
15.5	859,639		0.0000	1.0000	100.00
16.5	859,639		0.0000	1.0000	100.00
17.5	859,262		0.0000	1.0000	100.00
18.5	1,067,069		0.0000	1.0000	100.00
19.5	1,067,069		0.0000	1.0000	100.00
20.5	1,317,533		0.0000	1.0000	100.00
21.5	1,317,209		0.0000	1.0000	100.00
22.5	1,316,979		0.0000	1.0000	100.00
23.5	1,315,267		0.0000	1.0000	100.00
24.5	1,315,267		0.0000	1.0000	100.00
25.5	1,315,267		0.0000	1.0000	100.00
26.5	1,314,243	0	0.0000	1.0000	100.00
27.5	1,314,243		0.0000	1.0000	100.00
28.5	1,314,243		0.0000	1.0000	100.00
29.5	1,314,243		0.0000	1.0000	100.00
30.5	1,314,243		0.0000	1.0000	100.00
31.5	1,314,243		0.0000	1.0000	100.00
32.5	1,314,243		0.0000	1.0000	100.00
33.5	1,314,243	108,000	0.0822	0.9178	100.00
34.5	1,206,243		0.0000	1.0000	91.78
35.5	1,206,243	235,628	0.1953	0.8047	91.78
36.5	381,849		0.0000	1.0000	73.85
37.5	354,365		0.0000	1.0000	73.85
38.5	350,272		0.0000	1.0000	73.85

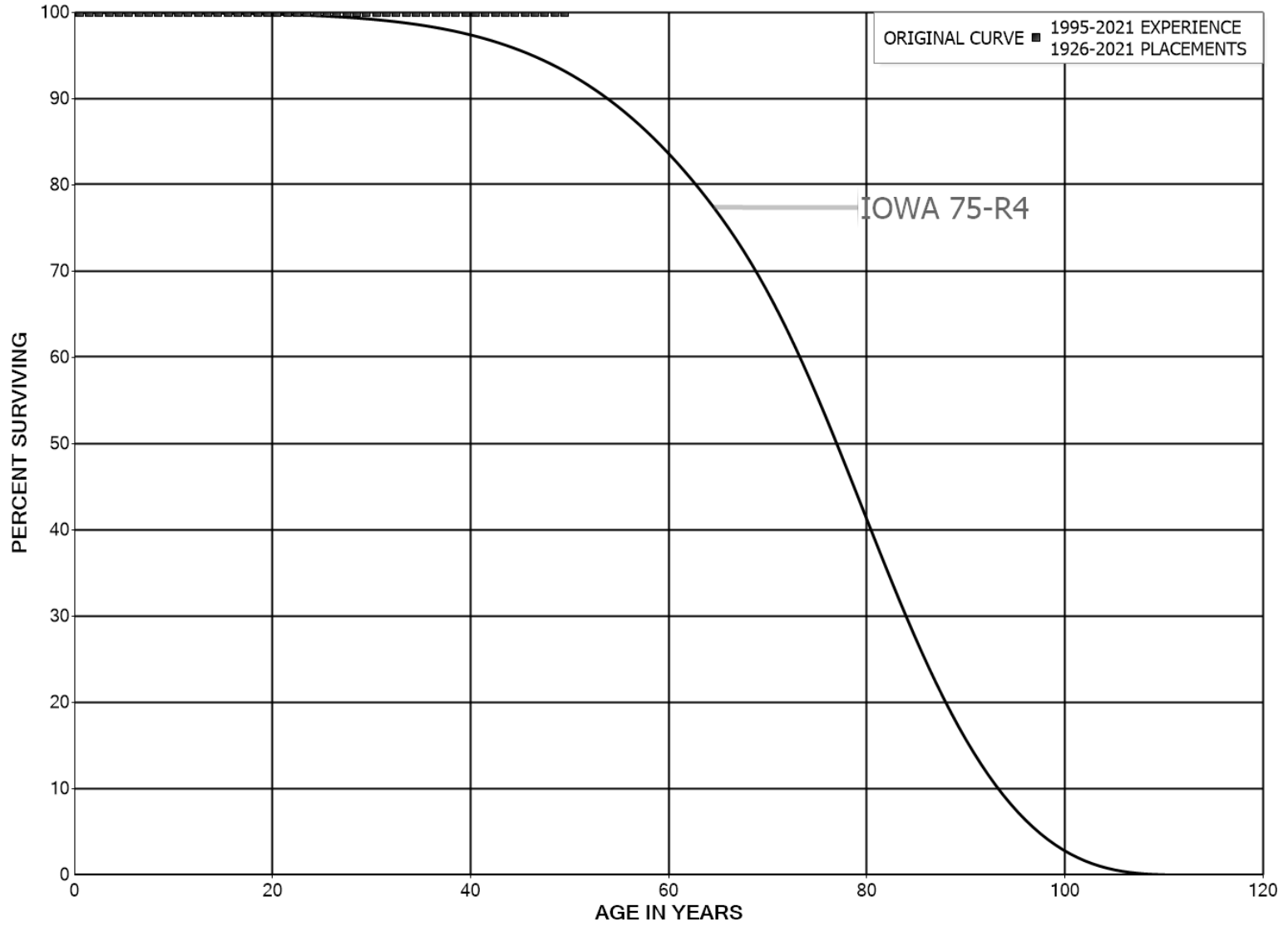
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	350,272		0.0000	1.0000	73.85
40.5	350,272		0.0000	1.0000	73.85
41.5	350,272		0.0000	1.0000	73.85
42.5	350,272		0.0000	1.0000	73.85
43.5	350,272		0.0000	1.0000	73.85
44.5	350,272	130,778	0.3734	0.6266	73.85
45.5	142,465		0.0000	1.0000	46.28
46.5	142,465		0.0000	1.0000	46.28
47.5					46.28

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 359.00 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2021

EXPERIENCE BAND 1995-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	773,233		0.0000	1.0000	100.00
0.5	358,142		0.0000	1.0000	100.00
1.5	310,730		0.0000	1.0000	100.00
2.5	251,722		0.0000	1.0000	100.00
3.5	249,644		0.0000	1.0000	100.00
4.5	254,902		0.0000	1.0000	100.00
5.5	220,410		0.0000	1.0000	100.00
6.5	234,075		0.0000	1.0000	100.00
7.5	232,059		0.0000	1.0000	100.00
8.5	1,003,113		0.0000	1.0000	100.00
9.5	1,745,873		0.0000	1.0000	100.00
10.5	1,839,984		0.0000	1.0000	100.00
11.5	1,839,984		0.0000	1.0000	100.00
12.5	1,839,984		0.0000	1.0000	100.00
13.5	1,794,583		0.0000	1.0000	100.00
14.5	1,794,583		0.0000	1.0000	100.00
15.5	1,794,583		0.0000	1.0000	100.00
16.5	1,794,583		0.0000	1.0000	100.00
17.5	1,794,583		0.0000	1.0000	100.00
18.5	1,793,648		0.0000	1.0000	100.00
19.5	1,789,707		0.0000	1.0000	100.00
20.5	1,782,139		0.0000	1.0000	100.00
21.5	1,782,139		0.0000	1.0000	100.00
22.5	1,788,042		0.0000	1.0000	100.00
23.5	1,786,245		0.0000	1.0000	100.00
24.5	1,786,245		0.0000	1.0000	100.00
25.5	1,782,074		0.0000	1.0000	100.00
26.5	1,776,609		0.0000	1.0000	100.00
27.5	1,776,609		0.0000	1.0000	100.00
28.5	1,776,113		0.0000	1.0000	100.00
29.5	1,775,862		0.0000	1.0000	100.00
30.5	1,775,862		0.0000	1.0000	100.00
31.5	1,770,605		0.0000	1.0000	100.00
32.5	1,770,605		0.0000	1.0000	100.00
33.5	1,736,693		0.0000	1.0000	100.00
34.5	1,736,807		0.0000	1.0000	100.00
35.5	888,140		0.0000	1.0000	100.00
36.5	100,128		0.0000	1.0000	100.00
37.5	6,017		0.0000	1.0000	100.00
38.5	6,017		0.0000	1.0000	100.00

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,017		0.0000	1.0000	100.00
40.5	6,017		0.0000	1.0000	100.00
41.5	6,114		0.0000	1.0000	100.00
42.5	6,209		0.0000	1.0000	100.00
43.5	6,209		0.0000	1.0000	100.00
44.5	6,209		0.0000	1.0000	100.00
45.5	6,209		0.0000	1.0000	100.00
46.5	6,209		0.0000	1.0000	100.00
47.5	6,209		0.0000	1.0000	100.00
48.5	6,209		0.0000	1.0000	100.00
49.5	306		0.0000	1.0000	100.00
50.5	306		0.0000	1.0000	100.00
51.5	306		0.0000	1.0000	100.00
52.5	306		0.0000	1.0000	100.00
53.5	306		0.0000	1.0000	100.00
54.5	306		0.0000	1.0000	100.00
55.5	306		0.0000	1.0000	100.00
56.5	306		0.0000	1.0000	100.00
57.5	306		0.0000	1.0000	100.00
58.5	306		0.0000	1.0000	100.00
59.5	306		0.0000	1.0000	100.00
60.5	306		0.0000	1.0000	100.00
61.5	192		0.0000	1.0000	100.00
62.5	192		0.0000	1.0000	100.00
63.5	192		0.0000	1.0000	100.00
64.5	12,115		0.0000	1.0000	100.00
65.5	12,115		0.0000	1.0000	100.00
66.5	12,115		0.0000	1.0000	100.00
67.5	12,115		0.0000	1.0000	100.00
68.5	26,148		0.0000	1.0000	100.00
69.5	26,053		0.0000	1.0000	100.00
70.5	26,053		0.0000	1.0000	100.00
71.5	26,053		0.0000	1.0000	100.00
72.5	26,053		0.0000	1.0000	100.00
73.5	26,053		0.0000	1.0000	100.00
74.5	26,053		0.0000	1.0000	100.00
75.5	26,053		0.0000	1.0000	100.00
76.5	26,053		0.0000	1.0000	100.00
77.5	26,053		0.0000	1.0000	100.00
78.5	26,053		0.0000	1.0000	100.00

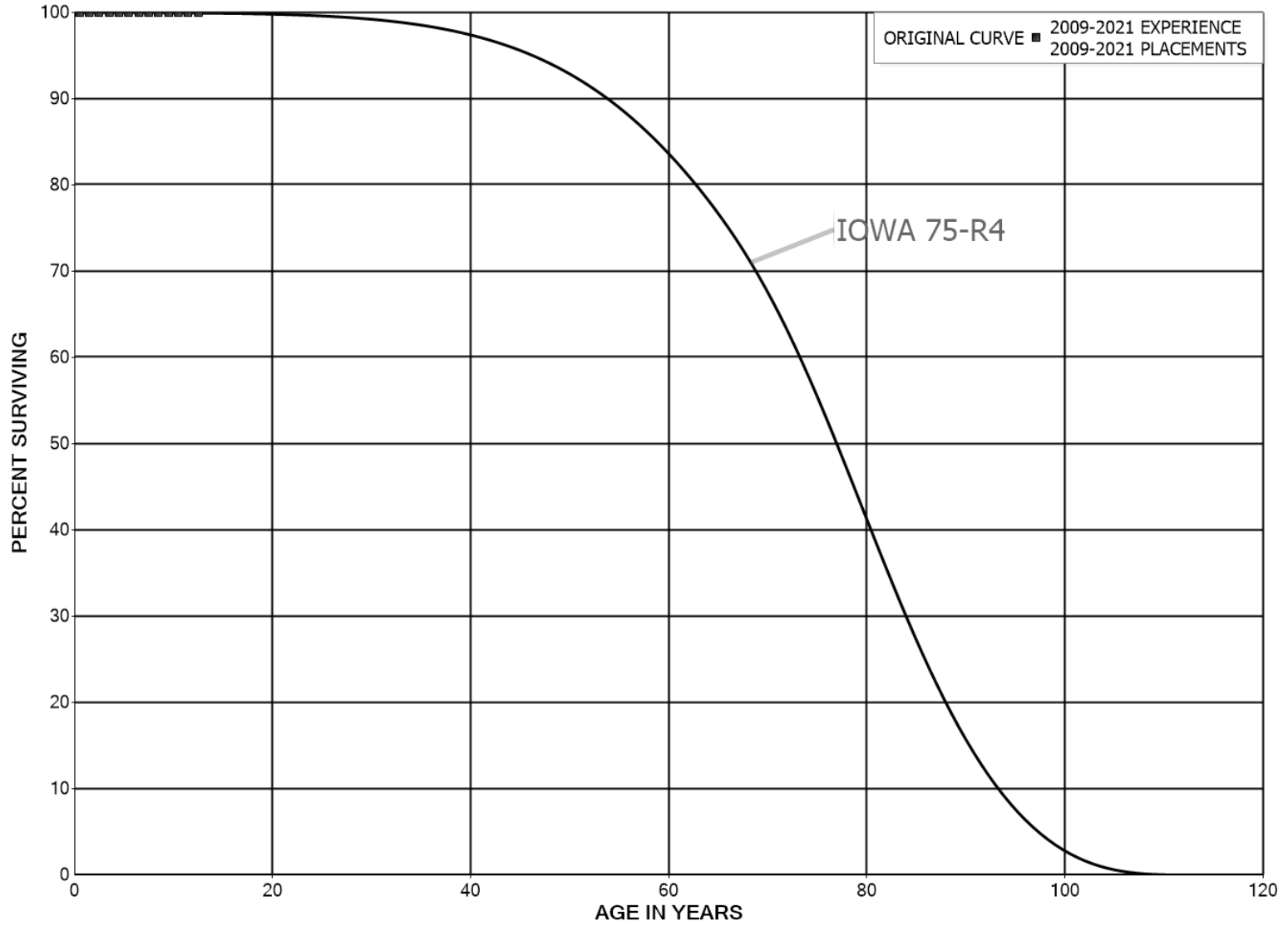
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,053		0.0000	1.0000	100.00
80.5	26,053		0.0000	1.0000	100.00
81.5	26,053		0.0000	1.0000	100.00
82.5	26,053		0.0000	1.0000	100.00
83.5	26,053		0.0000	1.0000	100.00
84.5	26,053		0.0000	1.0000	100.00
85.5	26,053		0.0000	1.0000	100.00
86.5	26,053		0.0000	1.0000	100.00
87.5	26,053		0.0000	1.0000	100.00
88.5	26,053		0.0000	1.0000	100.00
89.5	26,053		0.0000	1.0000	100.00
90.5	26,053		0.0000	1.0000	100.00
91.5	14,130		0.0000	1.0000	100.00
92.5	14,130		0.0000	1.0000	100.00
93.5	14,130		0.0000	1.0000	100.00
94.5	14,130		0.0000	1.0000	100.00
95.5					100.00

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 360.40 LAND - EASEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



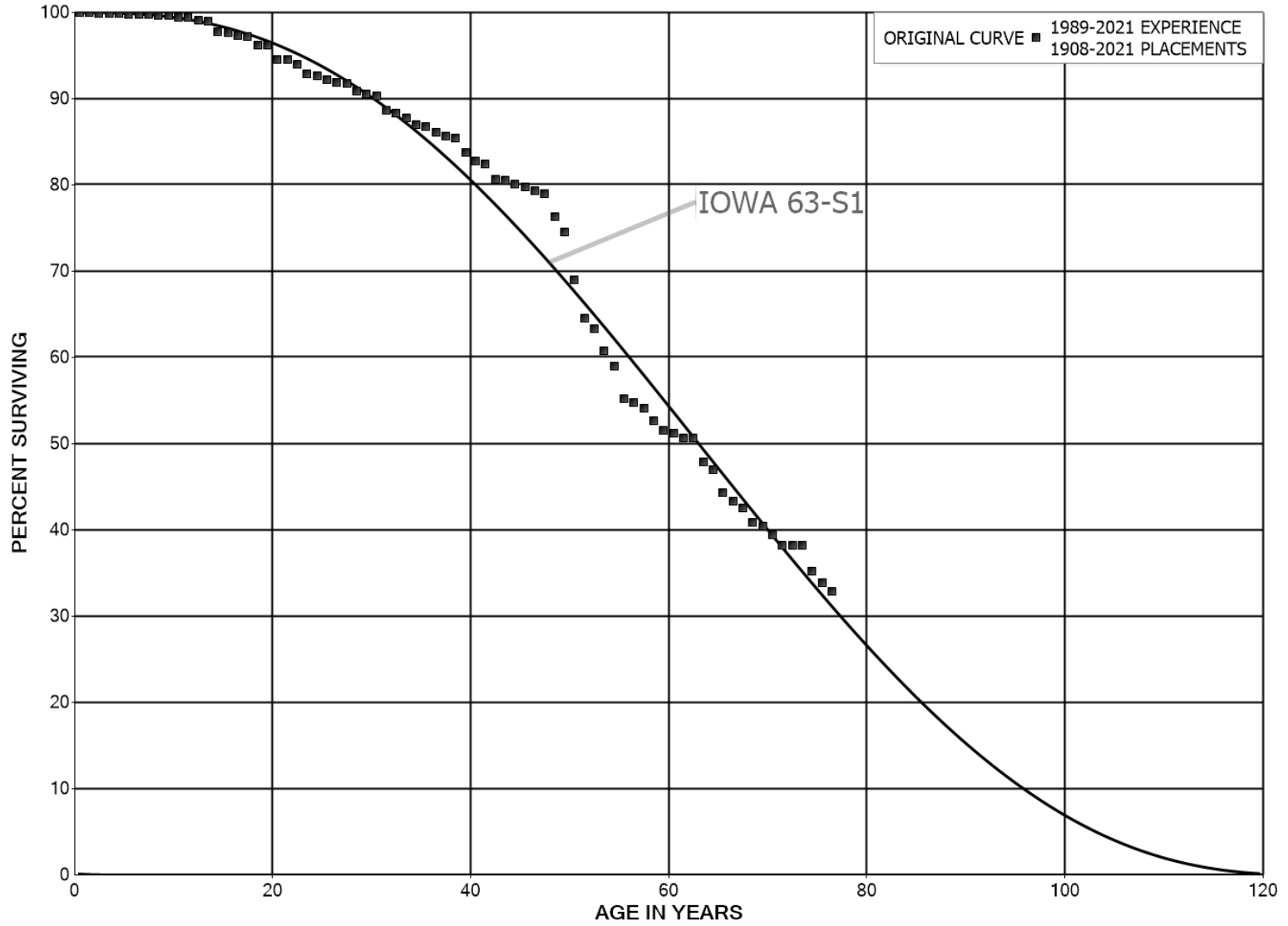
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 360.40 LAND - EASEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2021			EXPERIENCE BAND 2009-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,927,931		0.0000	1.0000	100.00
0.5	3,770,380		0.0000	1.0000	100.00
1.5	3,769,449		0.0000	1.0000	100.00
2.5	2,737,185		0.0000	1.0000	100.00
3.5	2,633,377		0.0000	1.0000	100.00
4.5	2,552,027		0.0000	1.0000	100.00
5.5	2,544,147		0.0000	1.0000	100.00
6.5	2,324,780		0.0000	1.0000	100.00
7.5	2,212,560		0.0000	1.0000	100.00
8.5	1,943,669		0.0000	1.0000	100.00
9.5	1,933,654		0.0000	1.0000	100.00
10.5	1,786,829		0.0000	1.0000	100.00
11.5	58,252		0.0000	1.0000	100.00
12.5					100.00

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,818,854		0.0000	1.0000	100.00
0.5	24,366,002		0.0000	1.0000	100.00
1.5	23,890,802	28,258	0.0012	0.9988	100.00
2.5	22,710,141	3,367	0.0001	0.9999	99.88
3.5	21,264,101	416	0.0000	1.0000	99.87
4.5	18,208,957	18,225	0.0010	0.9990	99.86
5.5	17,458,732	12,686	0.0007	0.9993	99.77
6.5	17,942,984	4,017	0.0002	0.9998	99.69
7.5	17,103,108	5,898	0.0003	0.9997	99.67
8.5	17,415,043	11,610	0.0007	0.9993	99.64
9.5	16,132,038	34,210	0.0021	0.9979	99.57
10.5	13,141,495	1,392	0.0001	0.9999	99.36
11.5	12,743,670	37,370	0.0029	0.9971	99.35
12.5	11,236,937	18,008	0.0016	0.9984	99.06
13.5	10,151,717	118,971	0.0117	0.9883	98.90
14.5	9,481,169	7,602	0.0008	0.9992	97.74
15.5	9,393,329	35,898	0.0038	0.9962	97.66
16.5	9,330,783	15,196	0.0016	0.9984	97.29
17.5	9,242,802	86,657	0.0094	0.9906	97.13
18.5	9,085,899	7,793	0.0009	0.9991	96.22
19.5	8,579,659	147,600	0.0172	0.9828	96.14
20.5	8,123,543	1,237	0.0002	0.9998	94.48
21.5	7,915,328	47,610	0.0060	0.9940	94.47
22.5	6,506,462	71,689	0.0110	0.9890	93.90
23.5	6,331,873	17,303	0.0027	0.9973	92.86
24.5	6,116,701	30,760	0.0050	0.9950	92.61
25.5	5,959,007	18,689	0.0031	0.9969	92.14
26.5	5,640,068	7,672	0.0014	0.9986	91.86
27.5	5,552,780	52,585	0.0095	0.9905	91.73
28.5	5,477,571	22,409	0.0041	0.9959	90.86
29.5	5,222,378	11,946	0.0023	0.9977	90.49
30.5	4,937,450	88,420	0.0179	0.9821	90.28
31.5	4,868,900	18,184	0.0037	0.9963	88.67
32.5	4,731,205	33,947	0.0072	0.9928	88.34
33.5	4,573,573	37,054	0.0081	0.9919	87.70
34.5	3,869,935	10,917	0.0028	0.9972	86.99
35.5	3,788,808	29,762	0.0079	0.9921	86.75
36.5	3,479,850	17,015	0.0049	0.9951	86.06
37.5	3,475,244	9,307	0.0027	0.9973	85.64
38.5	3,228,908	64,380	0.0199	0.9801	85.41

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,588,349	30,119	0.0116	0.9884	83.71
40.5	2,466,513	9,964	0.0040	0.9960	82.74
41.5	1,625,036	34,817	0.0214	0.9786	82.40
42.5	1,459,623	1,898	0.0013	0.9987	80.64
43.5	1,313,895	8,499	0.0065	0.9935	80.53
44.5	1,253,768	4,226	0.0034	0.9966	80.01
45.5	924,566	5,777	0.0062	0.9938	79.74
46.5	590,709	2,090	0.0035	0.9965	79.24
47.5	529,657	17,630	0.0333	0.9667	78.96
48.5	463,745	11,261	0.0243	0.9757	76.34
49.5	406,855	29,957	0.0736	0.9264	74.48
50.5	358,621	23,495	0.0655	0.9345	69.00
51.5	337,081	6,346	0.0188	0.9812	64.48
52.5	321,879	12,814	0.0398	0.9602	63.26
53.5	278,369	8,400	0.0302	0.9698	60.74
54.5	262,643	16,435	0.0626	0.9374	58.91
55.5	224,542	1,974	0.0088	0.9912	55.23
56.5	213,632	2,448	0.0115	0.9885	54.74
57.5	218,058	5,947	0.0273	0.9727	54.11
58.5	212,200	4,373	0.0206	0.9794	52.64
59.5	223,981	1,692	0.0076	0.9924	51.55
60.5	224,413	2,294	0.0102	0.9898	51.16
61.5	223,804	183	0.0008	0.9992	50.64
62.5	237,048	13,099	0.0553	0.9447	50.60
63.5	210,843	3,926	0.0186	0.9814	47.80
64.5	197,841	11,272	0.0570	0.9430	46.91
65.5	162,277	3,513	0.0217	0.9783	44.24
66.5	144,633	2,596	0.0180	0.9820	43.28
67.5	143,105	5,437	0.0380	0.9620	42.50
68.5	137,750	1,772	0.0129	0.9871	40.89
69.5	134,162	3,355	0.0250	0.9750	40.36
70.5	123,962	3,773	0.0304	0.9696	39.35
71.5	123,150		0.0000	1.0000	38.16
72.5	115,030	68	0.0006	0.9994	38.16
73.5	114,938	8,965	0.0780	0.9220	38.13
74.5	105,871	3,871	0.0366	0.9634	35.16
75.5	101,642	3,244	0.0319	0.9681	33.87
76.5	296,343	767	0.0026	0.9974	32.79
77.5	294,875		0.0000	1.0000	32.71
78.5	292,951		0.0000	1.0000	32.71

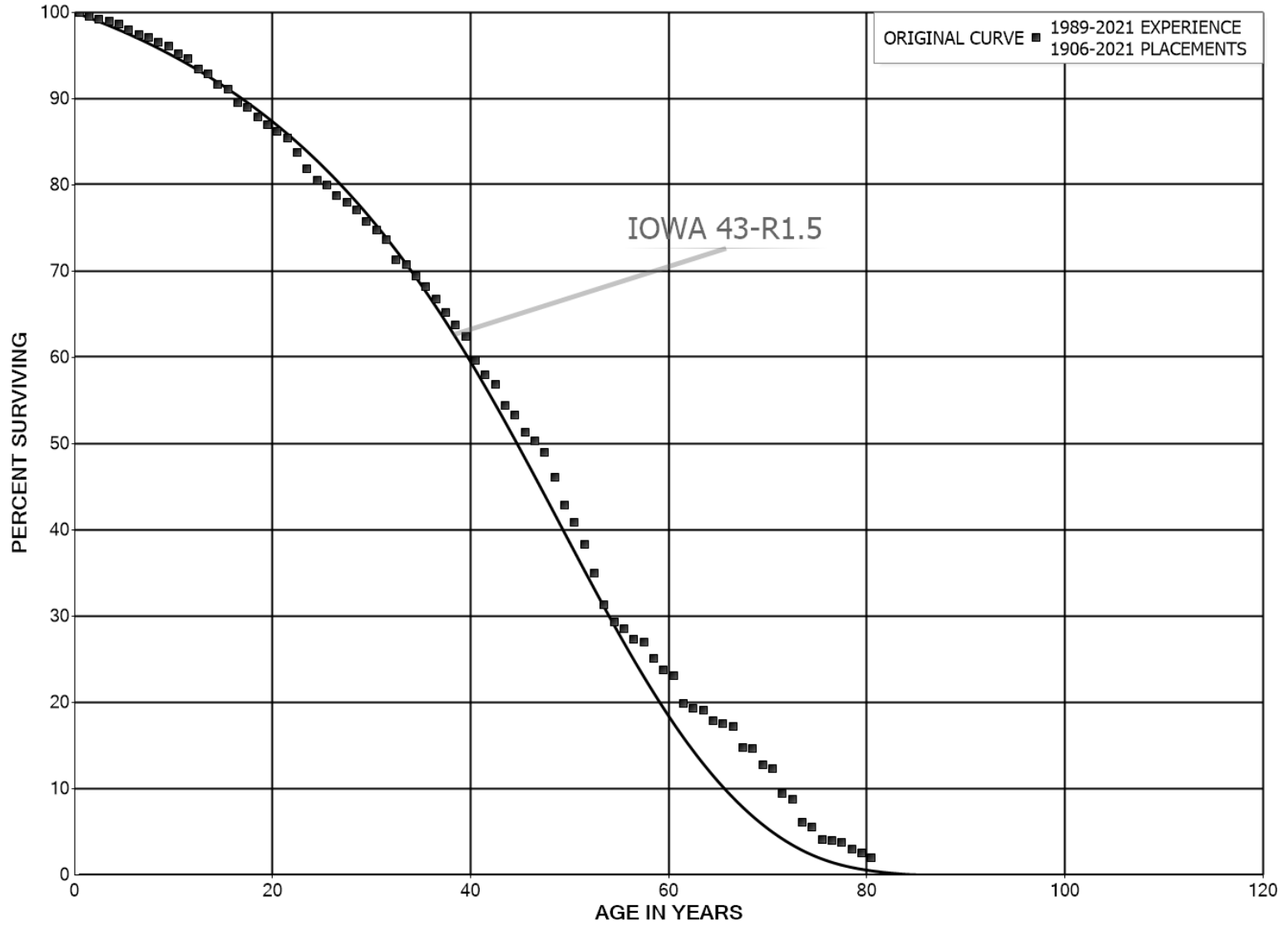
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	292,760		0.0000	1.0000	32.71
80.5	294,952		0.0000	1.0000	32.71
81.5	293,587		0.0000	1.0000	32.71
82.5	293,546		0.0000	1.0000	32.71
83.5	293,546		0.0000	1.0000	32.71
84.5	285,247		0.0000	1.0000	32.71
85.5	279,452		0.0000	1.0000	32.71
86.5	279,309	521	0.0019	0.9981	32.71
87.5	276,209		0.0000	1.0000	32.65
88.5	274,104	2,496	0.0091	0.9909	32.65
89.5	271,608		0.0000	1.0000	32.35
90.5	264,733		0.0000	1.0000	32.35
91.5	261,227		0.0000	1.0000	32.35
92.5	246,069	1,283	0.0052	0.9948	32.35
93.5	244,786		0.0000	1.0000	32.18
94.5	233,433		0.0000	1.0000	32.18
95.5	219,909		0.0000	1.0000	32.18
96.5	210,807		0.0000	1.0000	32.18
97.5	210,807		0.0000	1.0000	32.18
98.5	210,807		0.0000	1.0000	32.18
99.5	210,807		0.0000	1.0000	32.18
100.5	210,807		0.0000	1.0000	32.18
101.5	210,724		0.0000	1.0000	32.18
102.5	210,289		0.0000	1.0000	32.18
103.5	210,289		0.0000	1.0000	32.18
104.5	202,683		0.0000	1.0000	32.18
105.5	201,589		0.0000	1.0000	32.18
106.5	199,161		0.0000	1.0000	32.18
107.5	199,161		0.0000	1.0000	32.18
108.5	199,161		0.0000	1.0000	32.18
109.5	241		0.0000	1.0000	32.18
110.5	241		0.0000	1.0000	32.18
111.5					32.18

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	151,228,506	132,695	0.0009	0.9991	100.00
0.5	147,063,961	576,943	0.0039	0.9961	99.91
1.5	139,811,948	440,187	0.0031	0.9969	99.52
2.5	126,780,005	365,510	0.0029	0.9971	99.21
3.5	119,125,453	343,088	0.0029	0.9971	98.92
4.5	115,080,127	743,253	0.0065	0.9935	98.64
5.5	111,113,896	694,808	0.0063	0.9937	98.00
6.5	108,838,738	343,204	0.0032	0.9968	97.39
7.5	100,195,946	570,003	0.0057	0.9943	97.08
8.5	101,997,934	477,595	0.0047	0.9953	96.53
9.5	100,031,871	905,142	0.0090	0.9910	96.07
10.5	90,546,888	563,948	0.0062	0.9938	95.21
11.5	86,353,487	1,100,218	0.0127	0.9873	94.61
12.5	79,865,780	497,860	0.0062	0.9938	93.41
13.5	76,750,954	995,721	0.0130	0.9870	92.82
14.5	74,082,222	442,660	0.0060	0.9940	91.62
15.5	70,449,600	1,235,490	0.0175	0.9825	91.07
16.5	65,666,874	420,991	0.0064	0.9936	89.48
17.5	62,187,049	778,396	0.0125	0.9875	88.90
18.5	59,263,330	583,379	0.0098	0.9902	87.79
19.5	57,687,346	491,452	0.0085	0.9915	86.93
20.5	56,383,379	492,368	0.0087	0.9913	86.18
21.5	53,322,844	1,035,804	0.0194	0.9806	85.43
22.5	48,366,172	1,101,300	0.0228	0.9772	83.77
23.5	44,358,022	722,975	0.0163	0.9837	81.87
24.5	42,308,625	295,548	0.0070	0.9930	80.53
25.5	41,132,635	612,400	0.0149	0.9851	79.97
26.5	39,162,901	398,937	0.0102	0.9898	78.78
27.5	37,658,410	465,204	0.0124	0.9876	77.98
28.5	36,739,521	590,487	0.0161	0.9839	77.01
29.5	35,058,935	461,612	0.0132	0.9868	75.77
30.5	32,517,726	510,934	0.0157	0.9843	74.78
31.5	31,471,517	977,737	0.0311	0.9689	73.60
32.5	30,133,591	260,391	0.0086	0.9914	71.32
33.5	29,447,852	555,896	0.0189	0.9811	70.70
34.5	27,039,346	442,223	0.0164	0.9836	69.36
35.5	25,361,803	575,667	0.0227	0.9773	68.23
36.5	23,629,107	519,259	0.0220	0.9780	66.68
37.5	23,468,912	525,108	0.0224	0.9776	65.22
38.5	21,576,752	455,547	0.0211	0.9789	63.76

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,434,354	824,088	0.0447	0.9553	62.41
40.5	16,691,784	468,434	0.0281	0.9719	59.62
41.5	13,111,818	253,394	0.0193	0.9807	57.95
42.5	10,757,635	459,475	0.0427	0.9573	56.83
43.5	9,395,915	198,612	0.0211	0.9789	54.40
44.5	8,549,685	309,947	0.0363	0.9637	53.25
45.5	6,859,852	131,376	0.0192	0.9808	51.32
46.5	5,577,775	149,605	0.0268	0.9732	50.34
47.5	5,035,541	296,288	0.0588	0.9412	48.99
48.5	4,610,849	322,610	0.0700	0.9300	46.10
49.5	3,918,537	190,480	0.0486	0.9514	42.88
50.5	3,561,578	219,334	0.0616	0.9384	40.79
51.5	3,196,959	278,792	0.0872	0.9128	38.28
52.5	2,857,154	296,355	0.1037	0.8963	34.94
53.5	2,255,090	144,473	0.0641	0.9359	31.32
54.5	2,034,527	58,901	0.0290	0.9710	29.31
55.5	1,948,206	81,619	0.0419	0.9581	28.46
56.5	1,839,016	22,375	0.0122	0.9878	27.27
57.5	1,795,999	122,600	0.0683	0.9317	26.94
58.5	1,641,602	90,700	0.0553	0.9447	25.10
59.5	1,567,661	43,660	0.0279	0.9721	23.71
60.5	1,527,248	212,610	0.1392	0.8608	23.05
61.5	1,219,100	33,847	0.0278	0.9722	19.84
62.5	1,386,550	13,301	0.0096	0.9904	19.29
63.5	1,382,420	92,164	0.0667	0.9333	19.11
64.5	1,164,176	21,186	0.0182	0.9818	17.83
65.5	1,118,127	20,268	0.0181	0.9819	17.51
66.5	1,111,018	159,816	0.1438	0.8562	17.19
67.5	949,100	8,396	0.0088	0.9912	14.72
68.5	930,018	120,158	0.1292	0.8708	14.59
69.5	798,980	23,548	0.0295	0.9705	12.70
70.5	602,891	145,788	0.2418	0.7582	12.33
71.5	485,101	30,982	0.0639	0.9361	9.35
72.5	417,132	130,421	0.3127	0.6873	8.75
73.5	286,816	25,944	0.0905	0.9095	6.02
74.5	264,193	67,331	0.2549	0.7451	5.47
75.5	195,065	8,370	0.0429	0.9571	4.08
76.5	128,522	6,322	0.0492	0.9508	3.90
77.5	96,940	18,831	0.1943	0.8057	3.71
78.5	82,001	13,934	0.1699	0.8301	2.99

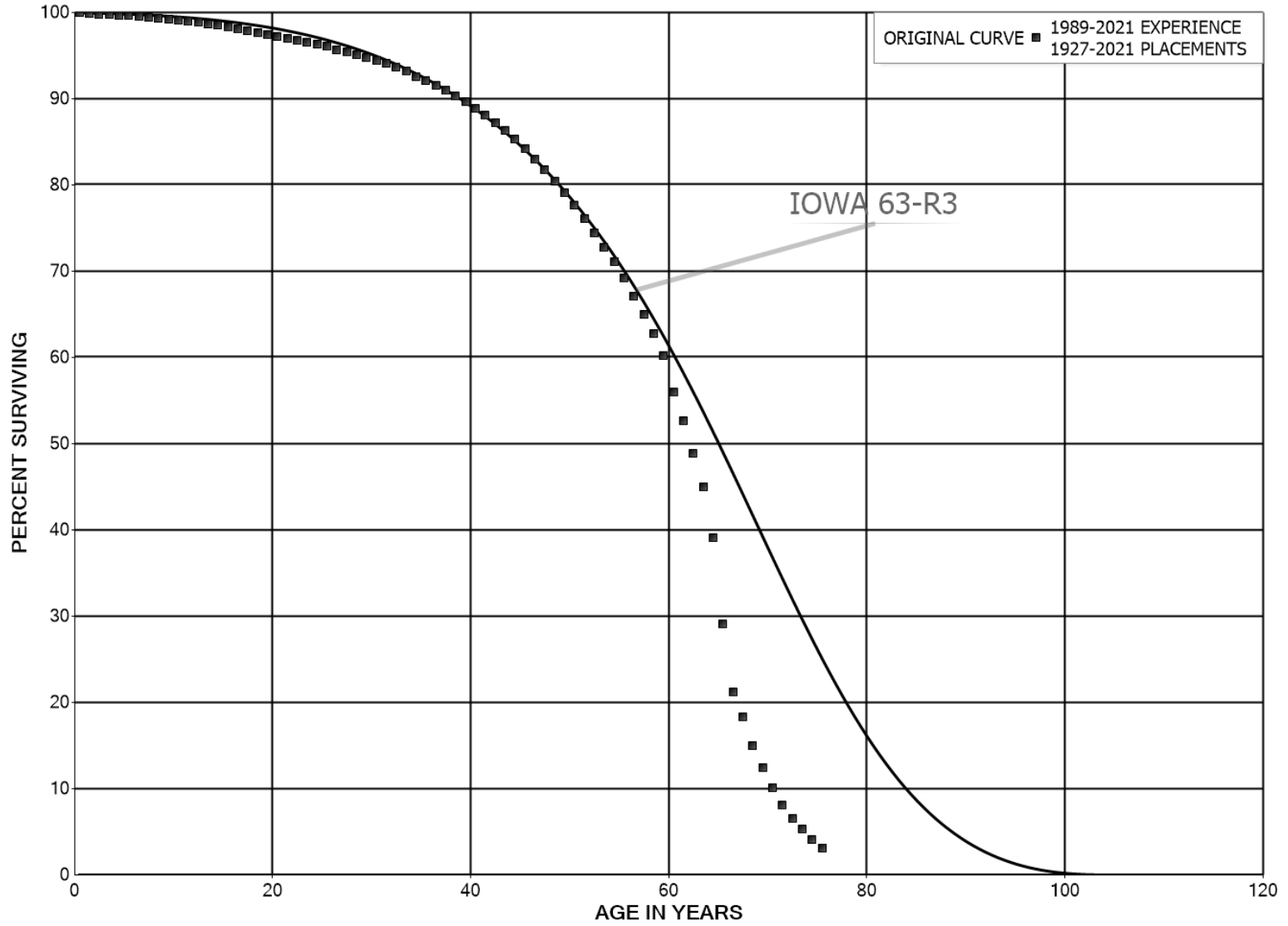
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	77,542	16,722	0.2157	0.7843	2.48
80.5	58,026	13,184	0.2272	0.7728	1.95
81.5	49,077	5,340	0.1088	0.8912	1.50
82.5	44,929	8,932	0.1988	0.8012	1.34
83.5	35,997	1,194	0.0332	0.9668	1.07
84.5	26,392	2,861	0.1084	0.8916	1.04
85.5	23,531	2,931	0.1246	0.8754	0.93
86.5	20,600		0.0000	1.0000	0.81
87.5	20,600	2,437	0.1183	0.8817	0.81
88.5	18,163	689	0.0379	0.9621	0.71
89.5	17,474	3,133	0.1793	0.8207	0.69
90.5	14,341		0.0000	1.0000	0.56
91.5	14,341	2,217	0.1546	0.8454	0.56
92.5	12,124		0.0000	1.0000	0.48
93.5	12,124		0.0000	1.0000	0.48
94.5	12,124		0.0000	1.0000	0.48
95.5	1,895		0.0000	1.0000	0.48
96.5	1,895		0.0000	1.0000	0.48
97.5	1,895		0.0000	1.0000	0.48
98.5	1,107		0.0000	1.0000	0.48
99.5	1,107		0.0000	1.0000	0.48
100.5	1,107		0.0000	1.0000	0.48
101.5	1,107		0.0000	1.0000	0.48
102.5	1,107		0.0000	1.0000	0.48
103.5	1,107		0.0000	1.0000	0.48
104.5	1,107		0.0000	1.0000	0.48
105.5	1,107		0.0000	1.0000	0.48
106.5	1,107		0.0000	1.0000	0.48
107.5	1,107	1,107	1.0000		0.48
108.5					

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	445,918,957	4,084	0.0000	1.0000	100.00
0.5	411,499,311	457,350	0.0011	0.9989	100.00
1.5	390,048,580	445,217	0.0011	0.9989	99.89
2.5	371,134,418	292,739	0.0008	0.9992	99.77
3.5	351,966,673	224,276	0.0006	0.9994	99.70
4.5	321,661,027	219,249	0.0007	0.9993	99.63
5.5	309,355,088	289,456	0.0009	0.9991	99.56
6.5	282,841,122	265,291	0.0009	0.9991	99.47
7.5	261,582,040	257,984	0.0010	0.9990	99.38
8.5	231,158,565	272,845	0.0012	0.9988	99.28
9.5	216,679,275	279,858	0.0013	0.9987	99.16
10.5	203,972,466	252,956	0.0012	0.9988	99.03
11.5	192,220,361	237,533	0.0012	0.9988	98.91
12.5	177,090,450	301,916	0.0017	0.9983	98.79
13.5	167,740,605	283,137	0.0017	0.9983	98.62
14.5	158,884,220	288,272	0.0018	0.9982	98.45
15.5	152,773,181	363,479	0.0024	0.9976	98.28
16.5	147,779,088	332,613	0.0023	0.9977	98.04
17.5	142,141,986	317,216	0.0022	0.9978	97.82
18.5	137,365,019	312,286	0.0023	0.9977	97.60
19.5	133,601,325	316,691	0.0024	0.9976	97.38
20.5	127,750,118	298,779	0.0023	0.9977	97.15
21.5	120,568,041	276,815	0.0023	0.9977	96.92
22.5	113,742,528	237,659	0.0021	0.9979	96.70
23.5	106,981,855	199,424	0.0019	0.9981	96.50
24.5	100,226,770	211,487	0.0021	0.9979	96.32
25.5	92,597,507	506,381	0.0055	0.9945	96.12
26.5	81,464,895	212,122	0.0026	0.9974	95.59
27.5	77,239,857	234,992	0.0030	0.9970	95.34
28.5	73,431,042	228,444	0.0031	0.9969	95.05
29.5	70,054,081	254,622	0.0036	0.9964	94.75
30.5	67,247,879	243,497	0.0036	0.9964	94.41
31.5	65,153,366	290,288	0.0045	0.9955	94.07
32.5	63,015,738	331,369	0.0053	0.9947	93.65
33.5	60,437,334	407,337	0.0067	0.9933	93.16
34.5	57,569,567	311,971	0.0054	0.9946	92.53
35.5	53,830,809	313,135	0.0058	0.9942	92.03
36.5	49,291,224	305,671	0.0062	0.9938	91.49
37.5	45,705,213	308,443	0.0067	0.9933	90.92
38.5	42,446,861	336,598	0.0079	0.9921	90.31

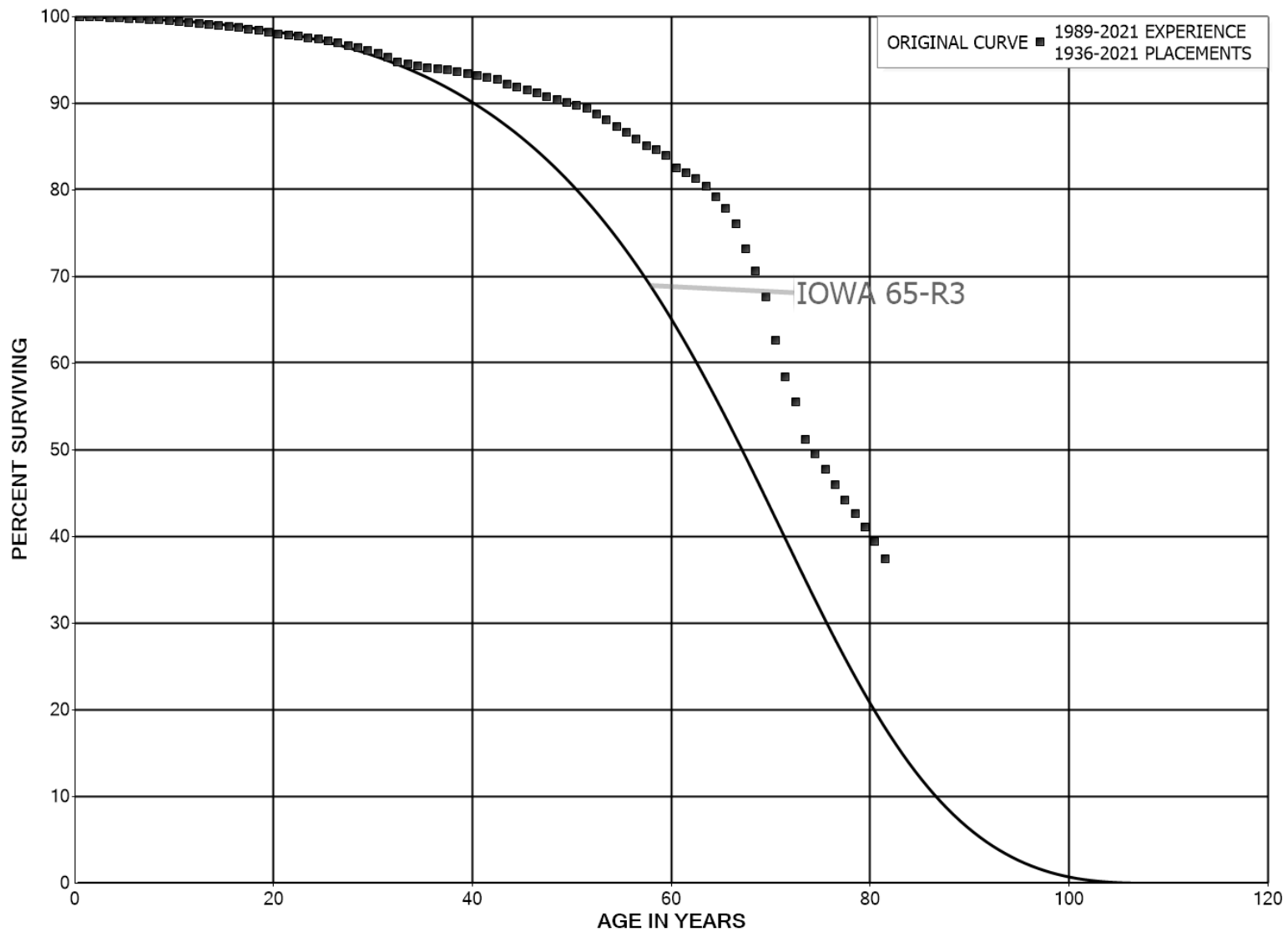
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	39,629,282	319,112	0.0081	0.9919	89.60
40.5	35,552,997	329,275	0.0093	0.9907	88.87
41.5	32,158,553	310,507	0.0097	0.9903	88.05
42.5	28,117,525	302,034	0.0107	0.9893	87.20
43.5	25,050,861	291,171	0.0116	0.9884	86.26
44.5	22,324,683	281,066	0.0126	0.9874	85.26
45.5	19,905,852	282,012	0.0142	0.9858	84.19
46.5	17,883,770	267,025	0.0149	0.9851	82.99
47.5	16,632,410	271,167	0.0163	0.9837	81.76
48.5	15,262,283	259,961	0.0170	0.9830	80.42
49.5	14,177,000	258,856	0.0183	0.9817	79.05
50.5	12,798,032	258,723	0.0202	0.9798	77.61
51.5	11,731,825	250,474	0.0213	0.9787	76.04
52.5	10,822,659	240,720	0.0222	0.9778	74.42
53.5	10,125,171	235,416	0.0233	0.9767	72.76
54.5	9,386,000	247,627	0.0264	0.9736	71.07
55.5	8,760,145	269,655	0.0308	0.9692	69.20
56.5	8,045,989	253,421	0.0315	0.9685	67.07
57.5	7,508,379	262,011	0.0349	0.9651	64.95
58.5	6,950,900	277,918	0.0400	0.9600	62.69
59.5	6,388,309	443,453	0.0694	0.9306	60.18
60.5	5,525,278	332,255	0.0601	0.9399	56.00
61.5	5,016,019	363,421	0.0725	0.9275	52.63
62.5	4,428,723	351,546	0.0794	0.9206	48.82
63.5	3,877,432	510,899	0.1318	0.8682	44.95
64.5	3,135,923	798,328	0.2546	0.7454	39.02
65.5	2,083,289	563,331	0.2704	0.7296	29.09
66.5	1,346,905	189,029	0.1403	0.8597	21.22
67.5	1,023,124	183,894	0.1797	0.8203	18.24
68.5	714,092	123,968	0.1736	0.8264	14.97
69.5	489,900	91,872	0.1875	0.8125	12.37
70.5	310,778	59,976	0.1930	0.8070	10.05
71.5	189,185	38,518	0.2036	0.7964	8.11
72.5	81,620	15,360	0.1882	0.8118	6.46
73.5	37,685	8,146	0.2162	0.7838	5.24
74.5	5,043	1,332	0.2642	0.7358	4.11
75.5					3.02

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	276,429,227	4,254	0.0000	1.0000	100.00
0.5	256,266,265	77,530	0.0003	0.9997	100.00
1.5	242,999,700	124,456	0.0005	0.9995	99.97
2.5	234,407,264	102,832	0.0004	0.9996	99.92
3.5	225,287,486	175,340	0.0008	0.9992	99.87
4.5	198,730,206	109,115	0.0005	0.9995	99.80
5.5	185,965,043	69,175	0.0004	0.9996	99.74
6.5	174,584,409	59,744	0.0003	0.9997	99.70
7.5	167,985,968	134,857	0.0008	0.9992	99.67
8.5	153,264,289	109,063	0.0007	0.9993	99.59
9.5	144,908,414	154,555	0.0011	0.9989	99.52
10.5	132,827,908	113,067	0.0009	0.9991	99.41
11.5	123,390,818	136,424	0.0011	0.9989	99.33
12.5	115,059,723	133,194	0.0012	0.9988	99.22
13.5	108,332,801	205,283	0.0019	0.9981	99.10
14.5	103,458,460	94,731	0.0009	0.9991	98.92
15.5	100,676,462	152,510	0.0015	0.9985	98.82
16.5	98,528,072	165,229	0.0017	0.9983	98.68
17.5	95,700,249	133,065	0.0014	0.9986	98.51
18.5	92,621,528	202,729	0.0022	0.9978	98.37
19.5	90,266,478	165,526	0.0018	0.9982	98.16
20.5	86,778,278	147,013	0.0017	0.9983	97.98
21.5	81,320,692	116,252	0.0014	0.9986	97.81
22.5	76,667,089	143,644	0.0019	0.9981	97.67
23.5	72,886,719	103,535	0.0014	0.9986	97.49
24.5	69,201,015	153,055	0.0022	0.9978	97.35
25.5	64,964,437	109,756	0.0017	0.9983	97.13
26.5	56,601,348	200,426	0.0035	0.9965	96.97
27.5	54,901,237	113,217	0.0021	0.9979	96.63
28.5	52,129,609	178,602	0.0034	0.9966	96.43
29.5	50,330,602	187,356	0.0037	0.9963	96.10
30.5	47,900,384	205,532	0.0043	0.9957	95.74
31.5	45,144,698	270,364	0.0060	0.9940	95.33
32.5	42,299,780	128,034	0.0030	0.9970	94.76
33.5	42,486,360	95,167	0.0022	0.9978	94.47
34.5	40,446,921	77,213	0.0019	0.9981	94.26
35.5	36,753,359	50,457	0.0014	0.9986	94.08
36.5	33,452,254	54,169	0.0016	0.9984	93.95
37.5	30,966,646	63,371	0.0020	0.9980	93.80
38.5	28,628,255	70,632	0.0025	0.9975	93.61

AVISTA CORPORATION
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ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,703,653	59,029	0.0022	0.9978	93.38
40.5	24,757,558	61,661	0.0025	0.9975	93.17
41.5	22,699,368	62,069	0.0027	0.9973	92.94
42.5	20,810,350	109,822	0.0053	0.9947	92.68
43.5	18,817,235	72,493	0.0039	0.9961	92.19
44.5	17,386,015	56,618	0.0033	0.9967	91.84
45.5	15,793,481	71,475	0.0045	0.9955	91.54
46.5	14,304,554	55,123	0.0039	0.9961	91.13
47.5	13,231,335	48,363	0.0037	0.9963	90.77
48.5	12,305,963	46,837	0.0038	0.9962	90.44
49.5	11,630,242	50,895	0.0044	0.9956	90.10
50.5	10,704,271	39,916	0.0037	0.9963	89.70
51.5	10,022,783	76,570	0.0076	0.9924	89.37
52.5	9,530,778	62,119	0.0065	0.9935	88.69
53.5	9,152,243	80,902	0.0088	0.9912	88.11
54.5	8,758,776	67,104	0.0077	0.9923	87.33
55.5	8,335,230	81,319	0.0098	0.9902	86.66
56.5	7,811,505	65,311	0.0084	0.9916	85.82
57.5	7,479,723	42,831	0.0057	0.9943	85.10
58.5	7,110,261	52,048	0.0073	0.9927	84.61
59.5	6,771,867	119,456	0.0176	0.9824	83.99
60.5	6,113,885	43,990	0.0072	0.9928	82.51
61.5	5,834,418	41,363	0.0071	0.9929	81.92
62.5	5,500,657	66,681	0.0121	0.9879	81.34
63.5	5,060,955	77,090	0.0152	0.9848	80.35
64.5	4,533,719	71,895	0.0159	0.9841	79.13
65.5	3,783,731	87,414	0.0231	0.9769	77.87
66.5	3,298,305	124,643	0.0378	0.9622	76.07
67.5	3,170,440	112,948	0.0356	0.9644	73.20
68.5	2,680,405	111,806	0.0417	0.9583	70.59
69.5	2,223,905	166,699	0.0750	0.9250	67.64
70.5	1,733,168	117,095	0.0676	0.9324	62.57
71.5	1,429,387	70,211	0.0491	0.9509	58.35
72.5	1,043,205	81,684	0.0783	0.9217	55.48
73.5	734,140	23,691	0.0323	0.9677	51.14
74.5	528,082	19,190	0.0363	0.9637	49.49
75.5	373,174	13,520	0.0362	0.9638	47.69
76.5	299,103	11,299	0.0378	0.9622	45.96
77.5	218,763	7,813	0.0357	0.9643	44.22
78.5	168,788	6,230	0.0369	0.9631	42.64

AVISTA CORPORATION
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ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

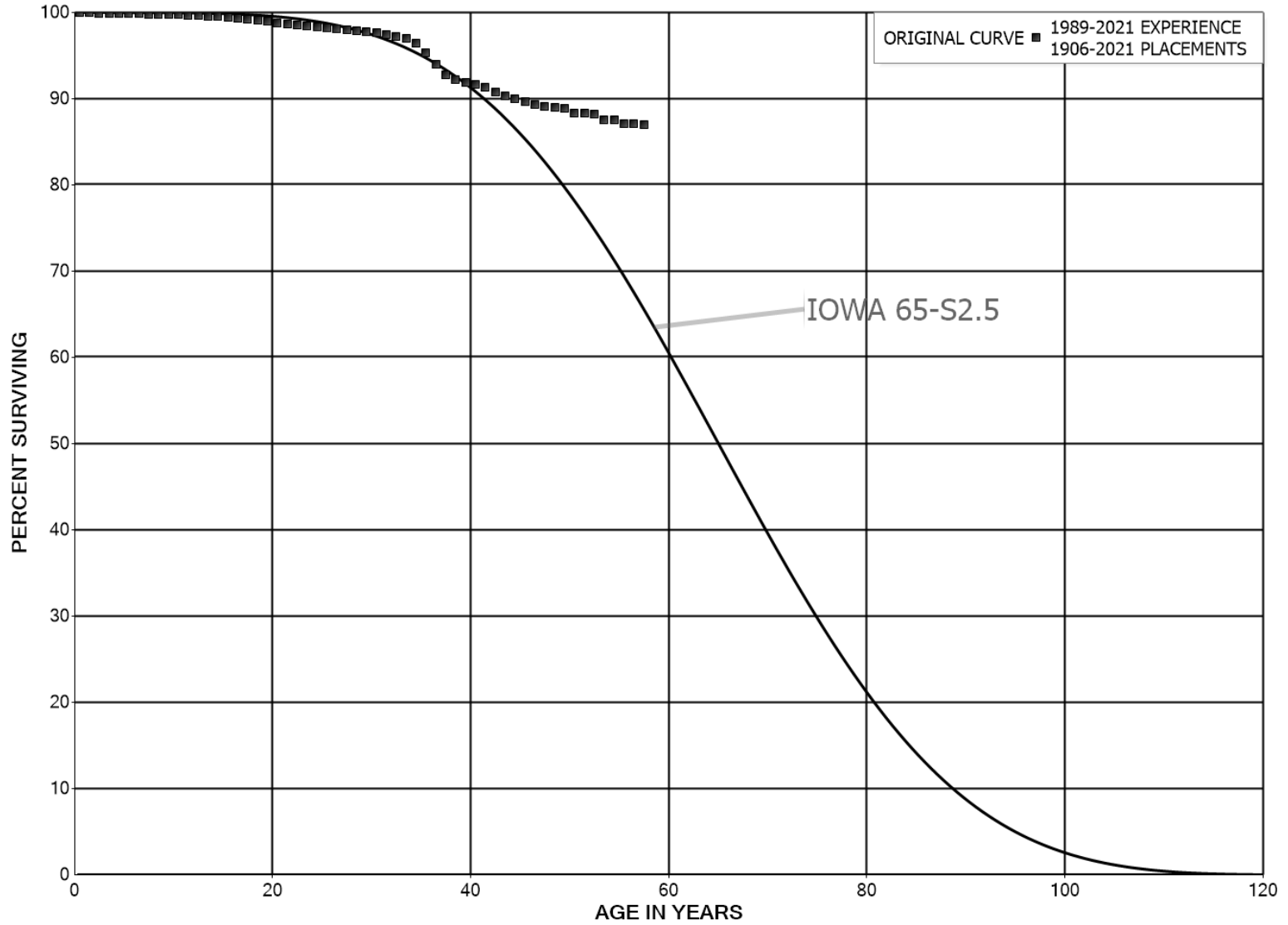
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	84,623	3,462	0.0409	0.9591	41.07
80.5	31,957	1,602	0.0501	0.9499	39.39
81.5					37.42

AVISTA CORPORATION
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AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	136,045,126	7,180	0.0001	0.9999	100.00
0.5	127,195,963	15,305	0.0001	0.9999	99.99
1.5	117,189,487	135,291	0.0012	0.9988	99.98
2.5	112,069,546	12,911	0.0001	0.9999	99.87
3.5	107,554,363	17,532	0.0002	0.9998	99.86
4.5	99,888,722	33,263	0.0003	0.9997	99.84
5.5	95,406,567	13,145	0.0001	0.9999	99.81
6.5	89,061,914	12,221	0.0001	0.9999	99.79
7.5	85,291,260	19,045	0.0002	0.9998	99.78
8.5	83,042,785	17,843	0.0002	0.9998	99.76
9.5	80,434,397	52,072	0.0006	0.9994	99.74
10.5	76,013,408	31,589	0.0004	0.9996	99.67
11.5	73,361,738	27,856	0.0004	0.9996	99.63
12.5	69,855,077	51,314	0.0007	0.9993	99.59
13.5	64,564,751	33,051	0.0005	0.9995	99.52
14.5	60,799,279	53,660	0.0009	0.9991	99.47
15.5	56,574,281	54,907	0.0010	0.9990	99.38
16.5	53,634,181	48,470	0.0009	0.9991	99.28
17.5	47,964,681	49,524	0.0010	0.9990	99.19
18.5	45,370,683	52,544	0.0012	0.9988	99.09
19.5	43,111,116	90,121	0.0021	0.9979	98.98
20.5	40,479,160	59,608	0.0015	0.9985	98.77
21.5	36,867,560	43,795	0.0012	0.9988	98.62
22.5	33,979,526	36,619	0.0011	0.9989	98.51
23.5	30,720,143	28,930	0.0009	0.9991	98.40
24.5	26,922,065	25,786	0.0010	0.9990	98.31
25.5	24,150,209	38,989	0.0016	0.9984	98.21
26.5	20,345,040	25,141	0.0012	0.9988	98.05
27.5	15,988,931	13,431	0.0008	0.9992	97.93
28.5	13,484,354	19,761	0.0015	0.9985	97.85
29.5	10,879,616	12,620	0.0012	0.9988	97.71
30.5	9,737,803	18,852	0.0019	0.9981	97.59
31.5	8,643,738	17,655	0.0020	0.9980	97.41
32.5	7,901,553	22,210	0.0028	0.9972	97.21
33.5	6,757,711	38,401	0.0057	0.9943	96.93
34.5	6,144,277	70,206	0.0114	0.9886	96.38
35.5	5,387,837	77,469	0.0144	0.9856	95.28
36.5	4,705,586	59,751	0.0127	0.9873	93.91
37.5	3,729,623	20,013	0.0054	0.9946	92.72
38.5	3,383,929	13,777	0.0041	0.9959	92.22

AVISTA CORPORATION
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ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,009,021	9,146	0.0030	0.9970	91.85
40.5	2,669,440	8,963	0.0034	0.9966	91.57
41.5	2,301,916	13,363	0.0058	0.9942	91.26
42.5	1,910,760	8,734	0.0046	0.9954	90.73
43.5	1,590,131	6,276	0.0039	0.9961	90.31
44.5	1,239,977	4,395	0.0035	0.9965	89.96
45.5	1,049,928	3,699	0.0035	0.9965	89.64
46.5	806,892	2,435	0.0030	0.9970	89.32
47.5	597,362	605	0.0010	0.9990	89.05
48.5	471,452	569	0.0012	0.9988	88.96
49.5	431,192	3,005	0.0070	0.9930	88.86
50.5	392,127	20	0.0001	0.9999	88.24
51.5	399,224	22	0.0001	0.9999	88.23
52.5	414,480	3,176	0.0077	0.9923	88.23
53.5	411,304	27	0.0001	0.9999	87.55
54.5	408,119	2,032	0.0050	0.9950	87.55
55.5	382,528	42	0.0001	0.9999	87.11
56.5	364,950	405	0.0011	0.9989	87.10
57.5	346,177	829	0.0024	0.9976	87.00
58.5	368,229	35	0.0001	0.9999	86.80
59.5	462,207	20	0.0000	1.0000	86.79
60.5	490,671	30	0.0001	0.9999	86.78
61.5	508,233	51	0.0001	0.9999	86.78
62.5	509,378	43	0.0001	0.9999	86.77
63.5	499,188	928	0.0019	0.9981	86.76
64.5	496,490	1,187	0.0024	0.9976	86.60
65.5	489,272	105	0.0002	0.9998	86.39
66.5	461,336	137	0.0003	0.9997	86.38
67.5	460,933	90	0.0002	0.9998	86.35
68.5	423,419	662	0.0016	0.9984	86.33
69.5	396,794	65	0.0002	0.9998	86.20
70.5	374,894	3,568	0.0095	0.9905	86.18
71.5	331,007	1,694	0.0051	0.9949	85.36
72.5	320,647	115	0.0004	0.9996	84.93
73.5	378,498	18	0.0000	1.0000	84.90
74.5	372,567	21	0.0001	0.9999	84.89
75.5	377,739	74	0.0002	0.9998	84.89
76.5	383,671	61	0.0002	0.9998	84.87
77.5	435,903	55	0.0001	0.9999	84.86
78.5	534,988	1,149	0.0021	0.9979	84.85

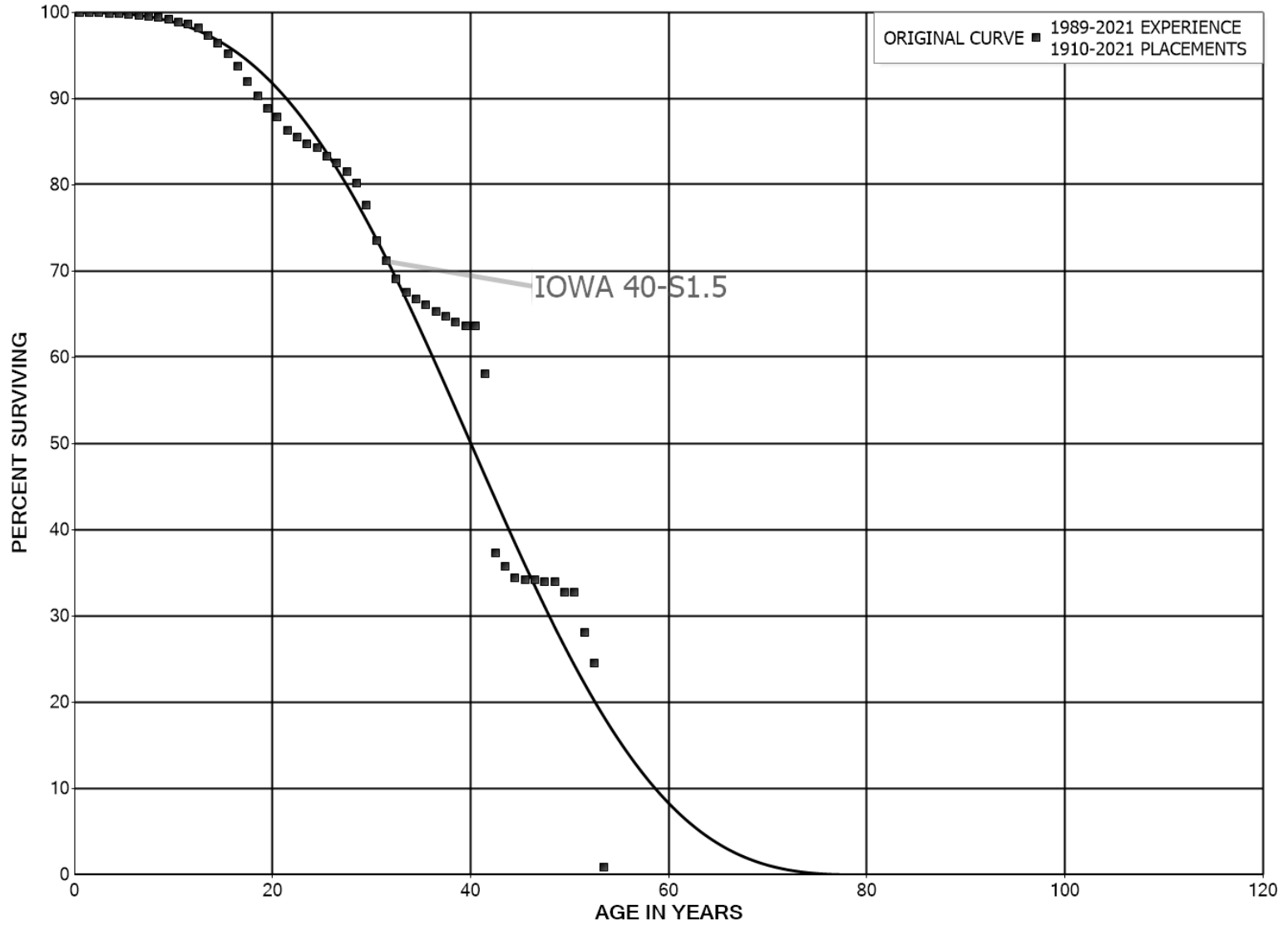
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	654,908	2,719	0.0042	0.9958	84.66
80.5	659,084	729	0.0011	0.9989	84.31
81.5	753,234	679	0.0009	0.9991	84.22
82.5	760,387	3,526	0.0046	0.9954	84.14
83.5	753,216	3,974	0.0053	0.9947	83.75
84.5	742,299	474	0.0006	0.9994	83.31
85.5	727,474	3,800	0.0052	0.9948	83.26
86.5	723,674	751	0.0010	0.9990	82.82
87.5	719,243	2,506	0.0035	0.9965	82.74
88.5	716,737	1,023	0.0014	0.9986	82.45
89.5	715,714	2,708	0.0038	0.9962	82.33
90.5	712,217	497	0.0007	0.9993	82.02
91.5	667,568	418	0.0006	0.9994	81.96
92.5	575,393	593	0.0010	0.9990	81.91
93.5	523,721	1,374	0.0026	0.9974	81.83
94.5	501,041	477	0.0010	0.9990	81.61
95.5	496,350	87	0.0002	0.9998	81.54
96.5	496,263	292	0.0006	0.9994	81.52
97.5	495,668	3,888	0.0078	0.9922	81.47
98.5	490,795	21,908	0.0446	0.9554	80.83
99.5	468,887	11,501	0.0245	0.9755	77.23
100.5	451,571	8,590	0.0190	0.9810	75.33
101.5	442,981	33,665	0.0760	0.9240	73.90
102.5	409,316	38,777	0.0947	0.9053	68.28
103.5	369,715	24,074	0.0651	0.9349	61.81
104.5	339,990	2,640	0.0078	0.9922	57.79
105.5	330,551	2,215	0.0067	0.9933	57.34
106.5	249,286	2,194	0.0088	0.9912	56.96
107.5	245,303	2,199	0.0090	0.9910	56.45
108.5	237,772	855	0.0036	0.9964	55.95
109.5	229,416	913	0.0040	0.9960	55.75
110.5	179,914	991	0.0055	0.9945	55.53
111.5	87,204	651	0.0075	0.9925	55.22
112.5					54.81

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AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	244,459,552	3,636	0.0000	1.0000	100.00
0.5	227,187,495	116,050	0.0005	0.9995	100.00
1.5	216,705,037	123,625	0.0006	0.9994	99.95
2.5	207,599,025	94,014	0.0005	0.9995	99.89
3.5	198,862,817	109,944	0.0006	0.9994	99.85
4.5	186,703,649	174,901	0.0009	0.9991	99.79
5.5	179,497,809	184,375	0.0010	0.9990	99.70
6.5	166,052,851	193,069	0.0012	0.9988	99.59
7.5	158,404,597	184,395	0.0012	0.9988	99.48
8.5	149,666,504	243,396	0.0016	0.9984	99.36
9.5	146,055,623	518,602	0.0036	0.9964	99.20
10.5	140,543,829	388,148	0.0028	0.9972	98.85
11.5	134,328,438	547,345	0.0041	0.9959	98.58
12.5	126,249,183	1,116,428	0.0088	0.9912	98.17
13.5	116,564,345	1,124,842	0.0096	0.9904	97.31
14.5	107,167,004	1,377,001	0.0128	0.9872	96.37
15.5	98,565,031	1,430,959	0.0145	0.9855	95.13
16.5	92,397,156	1,726,683	0.0187	0.9813	93.75
17.5	84,650,008	1,556,151	0.0184	0.9816	92.00
18.5	79,913,120	1,256,549	0.0157	0.9843	90.30
19.5	76,544,851	950,462	0.0124	0.9876	88.88
20.5	73,117,340	1,216,593	0.0166	0.9834	87.78
21.5	68,321,109	685,461	0.0100	0.9900	86.32
22.5	62,553,056	498,176	0.0080	0.9920	85.45
23.5	57,653,058	352,263	0.0061	0.9939	84.77
24.5	52,124,945	606,324	0.0116	0.9884	84.26
25.5	46,257,375	453,913	0.0098	0.9902	83.28
26.5	39,449,116	449,869	0.0114	0.9886	82.46
27.5	32,038,326	518,851	0.0162	0.9838	81.52
28.5	25,895,398	846,725	0.0327	0.9673	80.20
29.5	20,356,994	1,067,258	0.0524	0.9476	77.58
30.5	16,402,664	529,510	0.0323	0.9677	73.51
31.5	13,289,602	380,380	0.0286	0.9714	71.14
32.5	10,961,505	254,396	0.0232	0.9768	69.10
33.5	10,716,724	116,988	0.0109	0.9891	67.50
34.5	8,994,095	93,032	0.0103	0.9897	66.76
35.5	6,837,794	85,536	0.0125	0.9875	66.07
36.5	4,055,542	32,848	0.0081	0.9919	65.24
37.5	2,113,585	20,908	0.0099	0.9901	64.71
38.5	764,525	5,776	0.0076	0.9924	64.07

AVISTA CORPORATION
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ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	384,043	135	0.0004	0.9996	63.59
40.5	383,963	33,243	0.0866	0.9134	63.57
41.5	350,720	125,457	0.3577	0.6423	58.06
42.5	226,874	9,236	0.0407	0.9593	37.29
43.5	218,039	8,481	0.0389	0.9611	35.78
44.5	209,558	1,125	0.0054	0.9946	34.38
45.5	209,210	97	0.0005	0.9995	34.20
46.5	209,113	1,214	0.0058	0.9942	34.18
47.5	208,199	401	0.0019	0.9981	33.98
48.5	209,480	7,232	0.0345	0.9655	33.92
49.5	202,248		0.0000	1.0000	32.75
50.5	202,248	29,223	0.1445	0.8555	32.75
51.5	173,096	21,719	0.1255	0.8745	28.02
52.5	151,378	146,321	0.9666	0.0334	24.50
53.5	5,056	1,182	0.2338	0.7662	0.82
54.5	4,686	848	0.1809	0.8191	0.63
55.5	3,838	882	0.2298	0.7702	0.51
56.5	3,047	568	0.1865	0.8135	0.40
57.5	2,479	1,040	0.4195	0.5805	0.32
58.5	5,522		0.0000	1.0000	0.19
59.5	5,522	537	0.0972	0.9028	0.19
60.5	5,392	1,043	0.1935	0.8065	0.17
61.5	4,349	370	0.0851	0.9149	0.14
62.5	5,454	1,964	0.3601	0.6399	0.12
63.5	3,639	149	0.0409	0.9591	0.08
64.5	3,490	533	0.1528	0.8472	0.08
65.5	2,957	563	0.1904	0.8096	0.06
66.5	2,722	1,143	0.4201	0.5799	0.05
67.5	1,578	203	0.1286	0.8714	0.03
68.5	1,375	763	0.5551	0.4449	0.03
69.5	612	612	1.0000		0.01
70.5					
71.5					
72.5	16,714	16,641	0.9956		
73.5	73		0.0000		
74.5	13,670	13,465	0.9850		
75.5	671	466	0.6949		
76.5	9,787	9,582	0.9791		
77.5	33,079	32,874	0.9938		
78.5	925		0.0000		

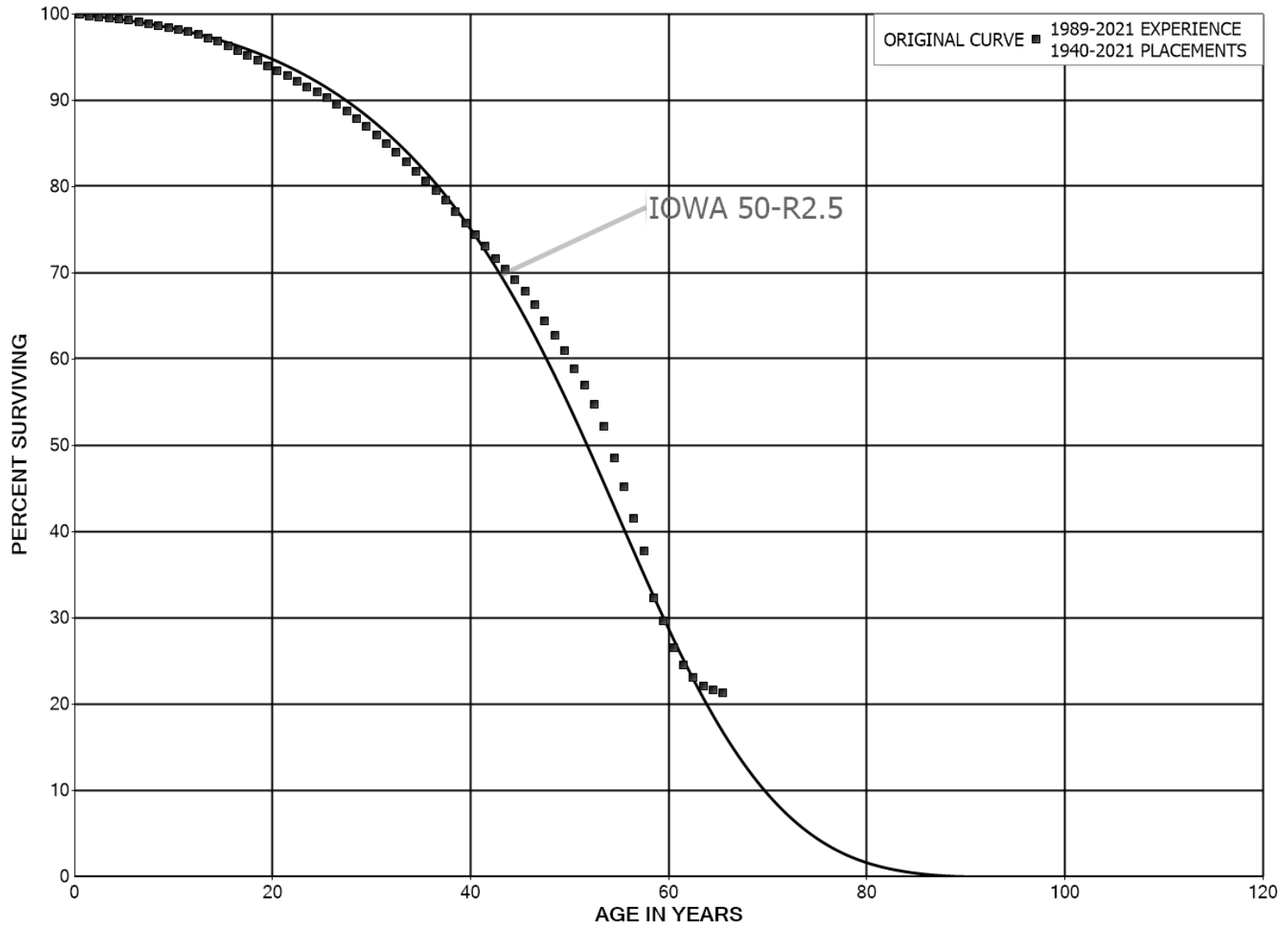
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	925			0.0000	
80.5	925	73	0.0793		
81.5	851		0.0000		
82.5	851	131	0.1542		
83.5	720		0.0000		
84.5	720		0.0000		
85.5	720		0.0000		
86.5	720		0.0000		
87.5	720		0.0000		
88.5	720		0.0000		
89.5	720	720	1.0000		
90.5					

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	270,800,870	269,601	0.0010	0.9990	100.00
0.5	258,456,874	377,798	0.0015	0.9985	99.90
1.5	253,099,661	340,521	0.0013	0.9987	99.75
2.5	250,257,738	246,367	0.0010	0.9990	99.62
3.5	246,005,227	337,345	0.0014	0.9986	99.52
4.5	234,971,273	308,499	0.0013	0.9987	99.39
5.5	230,416,312	436,112	0.0019	0.9981	99.26
6.5	216,026,519	459,689	0.0021	0.9979	99.07
7.5	207,297,317	436,767	0.0021	0.9979	98.86
8.5	186,535,987	445,962	0.0024	0.9976	98.65
9.5	179,821,509	373,925	0.0021	0.9979	98.41
10.5	167,135,925	459,040	0.0027	0.9973	98.21
11.5	159,028,634	586,582	0.0037	0.9963	97.94
12.5	149,105,794	574,057	0.0038	0.9962	97.58
13.5	141,349,422	607,701	0.0043	0.9957	97.20
14.5	130,060,307	651,128	0.0050	0.9950	96.78
15.5	121,314,451	691,286	0.0057	0.9943	96.30
16.5	116,039,246	746,992	0.0064	0.9936	95.75
17.5	111,590,616	650,362	0.0058	0.9942	95.13
18.5	108,050,229	662,494	0.0061	0.9939	94.58
19.5	105,479,591	635,111	0.0060	0.9940	94.00
20.5	102,663,721	702,927	0.0068	0.9932	93.43
21.5	99,510,592	638,207	0.0064	0.9936	92.79
22.5	95,968,173	692,572	0.0072	0.9928	92.20
23.5	92,005,477	606,116	0.0066	0.9934	91.53
24.5	87,801,257	604,003	0.0069	0.9931	90.93
25.5	83,052,950	726,580	0.0087	0.9913	90.30
26.5	72,393,182	657,938	0.0091	0.9909	89.51
27.5	67,583,428	622,543	0.0092	0.9908	88.70
28.5	63,489,308	687,816	0.0108	0.9892	87.88
29.5	59,723,205	643,687	0.0108	0.9892	86.93
30.5	56,492,018	669,038	0.0118	0.9882	85.99
31.5	53,890,219	635,986	0.0118	0.9882	84.98
32.5	51,369,310	699,365	0.0136	0.9864	83.97
33.5	50,040,835	675,854	0.0135	0.9865	82.83
34.5	47,897,813	672,186	0.0140	0.9860	81.71
35.5	44,285,325	584,240	0.0132	0.9868	80.56
36.5	40,398,778	562,511	0.0139	0.9861	79.50
37.5	36,190,197	628,886	0.0174	0.9826	78.39
38.5	32,678,093	559,999	0.0171	0.9829	77.03

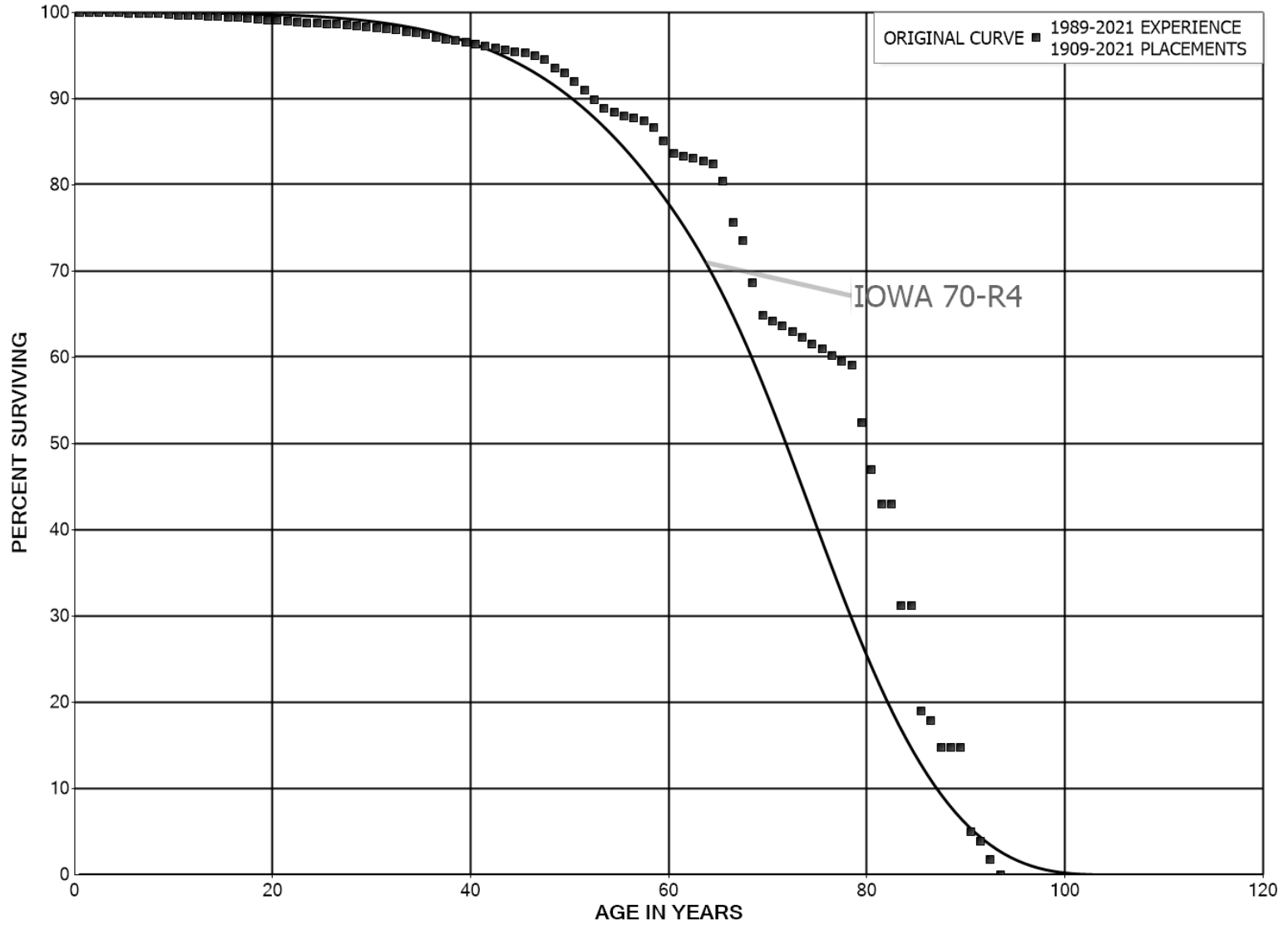
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,322,774	538,398	0.0178	0.9822	75.71
40.5	27,360,368	488,644	0.0179	0.9821	74.37
41.5	25,131,596	475,136	0.0189	0.9811	73.04
42.5	21,653,636	383,255	0.0177	0.9823	71.66
43.5	18,663,079	319,902	0.0171	0.9829	70.39
44.5	16,169,031	305,510	0.0189	0.9811	69.18
45.5	14,075,283	340,265	0.0242	0.9758	67.88
46.5	12,107,598	329,332	0.0272	0.9728	66.24
47.5	10,492,976	284,206	0.0271	0.9729	64.43
48.5	9,021,240	256,689	0.0285	0.9715	62.69
49.5	8,013,380	270,758	0.0338	0.9662	60.91
50.5	7,053,573	234,375	0.0332	0.9668	58.85
51.5	6,527,302	243,953	0.0374	0.9626	56.89
52.5	6,039,843	288,990	0.0478	0.9522	54.77
53.5	5,555,552	383,346	0.0690	0.9310	52.15
54.5	4,891,851	337,382	0.0690	0.9310	48.55
55.5	4,413,725	357,986	0.0811	0.9189	45.20
56.5	3,936,921	365,331	0.0928	0.9072	41.53
57.5	3,457,286	499,242	0.1444	0.8556	37.68
58.5	2,862,140	233,494	0.0816	0.9184	32.24
59.5	2,516,920	260,628	0.1036	0.8964	29.61
60.5	2,121,975	164,741	0.0776	0.9224	26.54
61.5	1,819,545	108,520	0.0596	0.9404	24.48
62.5	1,547,062	62,097	0.0401	0.9599	23.02
63.5	1,349,887	27,725	0.0205	0.9795	22.10
64.5	1,140,323	19,187	0.0168	0.9832	21.64
65.5	932,807	8,524	0.0091	0.9909	21.28
66.5	740,247	7,657	0.0103	0.9897	21.08
67.5	598,258	6,919	0.0116	0.9884	20.87
68.5	488,406	6,576	0.0135	0.9865	20.63
69.5	396,712	5,455	0.0138	0.9862	20.35
70.5	291,438	4,458	0.0153	0.9847	20.07
71.5	175,931	2,607	0.0148	0.9852	19.76
72.5	128,640	1,967	0.0153	0.9847	19.47
73.5	24,926	532	0.0213	0.9787	19.17
74.5					18.76

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNTS 369.10, 369.20 AND 369.30 UNDERGROUND AND OVERHEAD SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNTS 369.10, 369.20 AND 369.30 UNDERGROUND AND OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	168,369,890	4,285	0.0000	1.0000	100.00
0.5	159,275,387	52,278	0.0003	0.9997	100.00
1.5	151,605,467	39,963	0.0003	0.9997	99.96
2.5	145,780,847	39,853	0.0003	0.9997	99.94
3.5	141,050,988	27,179	0.0002	0.9998	99.91
4.5	134,637,330	30,761	0.0002	0.9998	99.89
5.5	130,823,960	21,072	0.0002	0.9998	99.87
6.5	123,376,531	29,717	0.0002	0.9998	99.85
7.5	119,148,557	27,387	0.0002	0.9998	99.83
8.5	117,141,052	42,411	0.0004	0.9996	99.81
9.5	110,179,720	129,792	0.0012	0.9988	99.77
10.5	108,537,992	49,457	0.0005	0.9995	99.65
11.5	105,276,708	41,384	0.0004	0.9996	99.61
12.5	101,642,839	51,705	0.0005	0.9995	99.57
13.5	97,886,083	40,202	0.0004	0.9996	99.52
14.5	93,513,709	47,108	0.0005	0.9995	99.48
15.5	88,487,432	49,489	0.0006	0.9994	99.43
16.5	84,866,302	105,396	0.0012	0.9988	99.37
17.5	80,885,766	62,453	0.0008	0.9992	99.25
18.5	77,405,665	53,308	0.0007	0.9993	99.17
19.5	73,947,365	66,595	0.0009	0.9991	99.10
20.5	70,949,928	76,164	0.0011	0.9989	99.01
21.5	67,622,251	58,474	0.0009	0.9991	98.91
22.5	64,905,279	43,404	0.0007	0.9993	98.82
23.5	61,773,653	37,052	0.0006	0.9994	98.75
24.5	58,251,289	35,391	0.0006	0.9994	98.70
25.5	54,559,009	35,454	0.0006	0.9994	98.64
26.5	48,662,271	41,567	0.0009	0.9991	98.57
27.5	45,044,850	30,828	0.0007	0.9993	98.49
28.5	41,858,800	36,191	0.0009	0.9991	98.42
29.5	38,967,484	50,968	0.0013	0.9987	98.33
30.5	36,614,479	52,668	0.0014	0.9986	98.21
31.5	34,630,987	51,423	0.0015	0.9985	98.06
32.5	33,069,651	56,347	0.0017	0.9983	97.92
33.5	31,166,564	59,863	0.0019	0.9981	97.75
34.5	29,458,905	64,997	0.0022	0.9978	97.56
35.5	27,477,677	68,997	0.0025	0.9975	97.35
36.5	25,188,214	60,223	0.0024	0.9976	97.11
37.5	23,007,468	38,737	0.0017	0.9983	96.87
38.5	21,171,720	47,668	0.0023	0.9977	96.71

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNTS 369.10, 369.20 AND 369.30 UNDERGROUND AND OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2021			EXPERIENCE BAND 1989-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,744,560	43,052	0.0022	0.9978	96.49
40.5	17,967,420	38,528	0.0021	0.9979	96.28
41.5	16,251,491	36,514	0.0022	0.9978	96.08
42.5	14,146,007	32,757	0.0023	0.9977	95.86
43.5	12,195,294	27,075	0.0022	0.9978	95.64
44.5	10,398,301	19,154	0.0018	0.9982	95.43
45.5	8,903,974	25,794	0.0029	0.9971	95.25
46.5	7,891,035	42,053	0.0053	0.9947	94.97
47.5	6,879,176	70,608	0.0103	0.9897	94.47
48.5	6,231,751	34,260	0.0055	0.9945	93.50
49.5	5,636,534	60,211	0.0107	0.9893	92.98
50.5	5,112,892	56,457	0.0110	0.9890	91.99
51.5	4,751,365	58,244	0.0123	0.9877	90.97
52.5	4,361,296	48,134	0.0110	0.9890	89.86
53.5	4,190,156	23,604	0.0056	0.9944	88.87
54.5	3,885,504	18,318	0.0047	0.9953	88.37
55.5	3,563,113	9,453	0.0027	0.9973	87.95
56.5	3,302,195	12,564	0.0038	0.9962	87.72
57.5	3,050,875	26,194	0.0086	0.9914	87.38
58.5	2,843,669	51,710	0.0182	0.9818	86.63
59.5	2,603,500	44,029	0.0169	0.9831	85.06
60.5	2,327,491	8,807	0.0038	0.9962	83.62
61.5	2,196,117	7,143	0.0033	0.9967	83.30
62.5	1,924,045	7,388	0.0038	0.9962	83.03
63.5	1,738,275	7,574	0.0044	0.9956	82.71
64.5	1,484,086	34,799	0.0234	0.9766	82.35
65.5	1,179,179	71,141	0.0603	0.9397	80.42
66.5	882,018	24,096	0.0273	0.9727	75.57
67.5	665,781	44,506	0.0668	0.9332	73.51
68.5	624,082	34,609	0.0555	0.9445	68.59
69.5	455,824	4,000	0.0088	0.9912	64.79
70.5	369,923	3,648	0.0099	0.9901	64.22
71.5	316,645	3,123	0.0099	0.9901	63.59
72.5	240,483	2,602	0.0108	0.9892	62.96
73.5	173,407	2,016	0.0116	0.9884	62.28
74.5	83,820	877	0.0105	0.9895	61.55
75.5	50,685	636	0.0125	0.9875	60.91
76.5	29,744	325	0.0109	0.9891	60.15
77.5	8,906	58	0.0065	0.9935	59.49
78.5	5,684	647	0.1139	0.8861	59.10

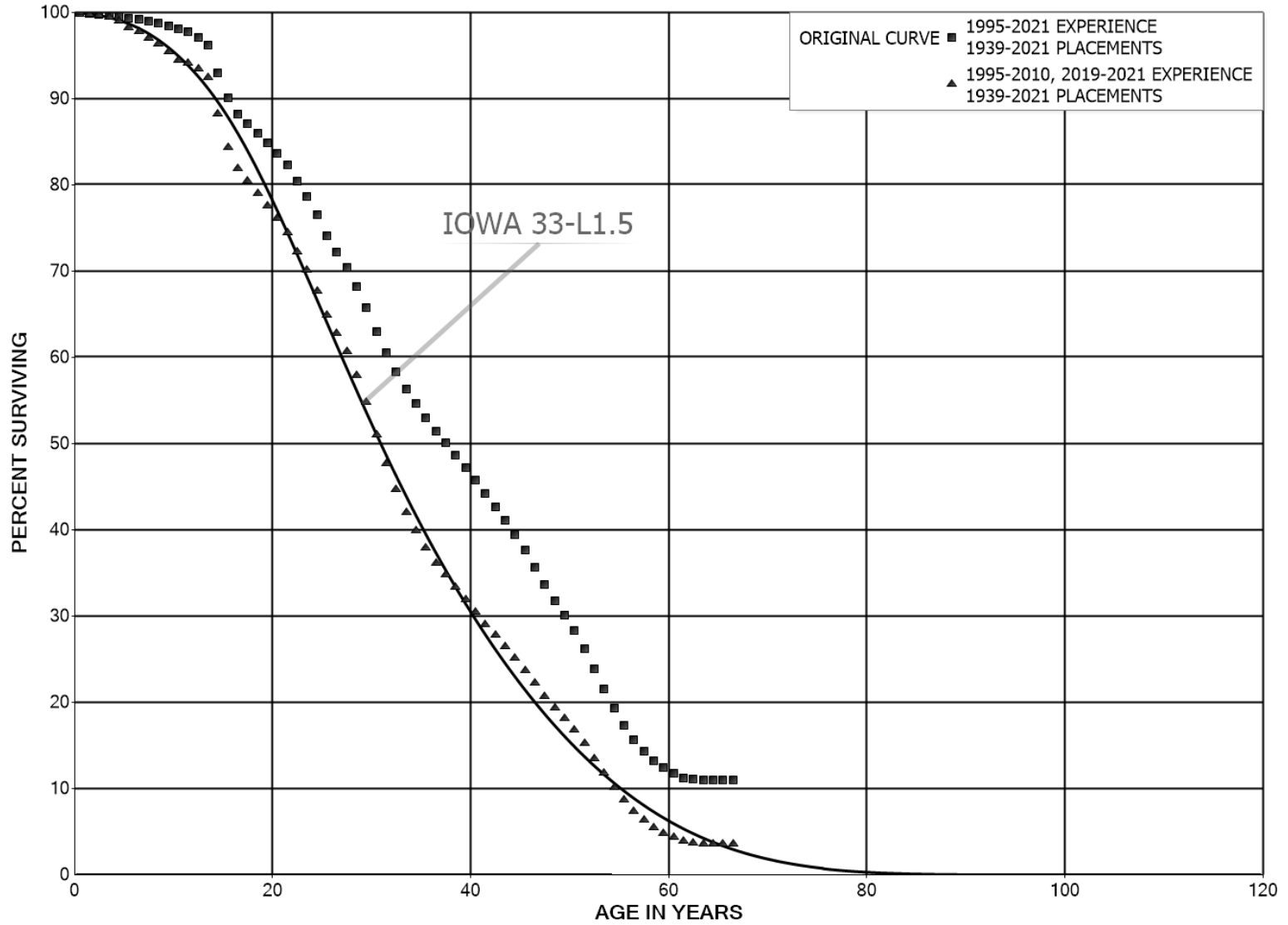
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNTS 369.10, 369.20 AND 369.30 UNDERGROUND AND OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2021			EXPERIENCE BAND 1989-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	5,403	564	0.1044	0.8956	52.37	
80.5	4,839	405	0.0836	0.9164	46.90	
81.5	4,435		0.0000	1.0000	42.98	
82.5	4,435	1,222	0.2756	0.7244	42.98	
83.5	3,213		0.0000	1.0000	31.14	
84.5	3,213	1,255	0.3905	0.6095	31.14	
85.5	1,958	123	0.0629	0.9371	18.98	
86.5	1,835	315	0.1719	0.8281	17.78	
87.5	1,520		0.0000	1.0000	14.73	
88.5	1,520		0.0000	1.0000	14.73	
89.5	1,520	1,014	0.6674	0.3326	14.73	
90.5	505	108	0.2139	0.7861	4.90	
91.5	397	223	0.5613	0.4387	3.85	
92.5	174	174	1.0000		1.69	
93.5						

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 370.10 METERS - IDAHO
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 370.10 METERS - IDAHO

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2021

EXPERIENCE BAND 1995-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,195,359	8,900	0.0005	0.9995	100.00
0.5	19,342,991	27,444	0.0014	0.9986	99.95
1.5	19,630,899	27,240	0.0014	0.9986	99.81
2.5	19,265,619	8,479	0.0004	0.9996	99.67
3.5	19,859,770	23,847	0.0012	0.9988	99.63
4.5	19,870,850	41,123	0.0021	0.9979	99.51
5.5	20,033,220	31,456	0.0016	0.9984	99.30
6.5	19,756,031	44,584	0.0023	0.9977	99.15
7.5	19,916,912	48,512	0.0024	0.9976	98.92
8.5	19,178,753	54,645	0.0028	0.9972	98.68
9.5	19,438,227	68,025	0.0035	0.9965	98.40
10.5	18,728,799	67,896	0.0036	0.9964	98.06
11.5	18,923,487	112,419	0.0059	0.9941	97.70
12.5	19,088,120	186,441	0.0098	0.9902	97.12
13.5	8,019,262	268,369	0.0335	0.9665	96.17
14.5	7,871,471	245,472	0.0312	0.9688	92.95
15.5	7,998,299	169,450	0.0212	0.9788	90.05
16.5	8,190,755	103,270	0.0126	0.9874	88.15
17.5	8,222,573	102,176	0.0124	0.9876	87.03
18.5	8,181,083	105,162	0.0129	0.9871	85.95
19.5	8,131,860	113,446	0.0140	0.9860	84.85
20.5	8,062,376	134,983	0.0167	0.9833	83.66
21.5	7,810,621	174,936	0.0224	0.9776	82.26
22.5	7,586,135	170,453	0.0225	0.9775	80.42
23.5	7,231,737	194,718	0.0269	0.9731	78.61
24.5	6,837,168	218,001	0.0319	0.9681	76.50
25.5	6,467,333	163,786	0.0253	0.9747	74.06
26.5	6,043,004	145,386	0.0241	0.9759	72.18
27.5	5,756,204	182,739	0.0317	0.9683	70.45
28.5	5,445,901	196,509	0.0361	0.9639	68.21
29.5	5,128,473	216,829	0.0423	0.9577	65.75
30.5	4,788,045	190,475	0.0398	0.9602	62.97
31.5	4,509,129	158,852	0.0352	0.9648	60.46
32.5	4,323,435	147,929	0.0342	0.9658	58.33
33.5	4,169,935	125,531	0.0301	0.9699	56.34
34.5	4,034,932	123,480	0.0306	0.9694	54.64
35.5	3,837,914	112,611	0.0293	0.9707	52.97
36.5	3,424,243	87,779	0.0256	0.9744	51.42
37.5	3,168,254	95,703	0.0302	0.9698	50.10
38.5	2,881,296	84,509	0.0293	0.9707	48.58

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 370.10 METERS - IDAHO

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,635,640	80,719	0.0306	0.9694	47.16
40.5	2,533,083	85,647	0.0338	0.9662	45.71
41.5	2,474,748	84,373	0.0341	0.9659	44.17
42.5	2,334,833	84,576	0.0362	0.9638	42.66
43.5	2,236,797	92,502	0.0414	0.9586	41.12
44.5	2,053,485	93,723	0.0456	0.9544	39.42
45.5	1,872,066	97,044	0.0518	0.9482	37.62
46.5	1,769,049	102,810	0.0581	0.9419	35.67
47.5	1,608,059	90,417	0.0562	0.9438	33.60
48.5	1,453,618	74,747	0.0514	0.9486	31.71
49.5	1,308,939	77,641	0.0593	0.9407	30.08
50.5	1,172,139	86,563	0.0739	0.9261	28.29
51.5	1,051,336	93,412	0.0889	0.9111	26.20
52.5	914,861	91,909	0.1005	0.8995	23.87
53.5	792,942	79,039	0.0997	0.9003	21.48
54.5	685,714	71,509	0.1043	0.8957	19.34
55.5	578,391	56,209	0.0972	0.9028	17.32
56.5	494,864	43,058	0.0870	0.9130	15.64
57.5	427,556	32,629	0.0763	0.9237	14.28
58.5	366,410	22,636	0.0618	0.9382	13.19
59.5	312,512	16,040	0.0513	0.9487	12.37
60.5	267,326	11,605	0.0434	0.9566	11.74
61.5	225,288	4,254	0.0189	0.9811	11.23
62.5	190,643	588	0.0031	0.9969	11.01
63.5	177,508	158	0.0009	0.9991	10.98
64.5	160,117	148	0.0009	0.9991	10.97
65.5	138,541	148	0.0011	0.9989	10.96
66.5	103,320	288	0.0028	0.9972	10.95
67.5	81,245	128	0.0016	0.9984	10.92
68.5	60,397	79	0.0013	0.9987	10.90
69.5	44,288	60	0.0014	0.9986	10.89
70.5	24,063	568	0.0236	0.9764	10.87
71.5	16,144	2,407	0.1491	0.8509	10.62
72.5	10,107	77	0.0076	0.9924	9.03
73.5	1,217		0.0000	1.0000	8.96
74.5	148		0.0000	1.0000	8.96
75.5	148	3	0.0175	0.9825	8.96
76.5	146	21	0.1476	0.8524	8.81
77.5	124	64	0.5177	0.4823	7.51
78.5	60	58	0.9711	0.0289	3.62

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 370.10 METERS - IDAHO

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5 80.5	2	2	1.0000		0.10

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 370.10 METERS - IDAHO

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1995-2010, 2019-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	15,874,201	8,900	0.0006	0.9994	100.00	
0.5	16,591,881	27,444	0.0017	0.9983	99.94	
1.5	16,712,637	27,240	0.0016	0.9984	99.78	
2.5	4,887,801	8,479	0.0017	0.9983	99.62	
3.5	5,368,703	23,847	0.0044	0.9956	99.44	
4.5	5,205,069	41,123	0.0079	0.9921	99.00	
5.5	6,140,818	31,456	0.0051	0.9949	98.22	
6.5	5,874,887	44,584	0.0076	0.9924	97.72	
7.5	6,830,299	48,512	0.0071	0.9929	96.97	
8.5	6,160,179	54,645	0.0089	0.9911	96.29	
9.5	6,606,759	68,025	0.0103	0.9897	95.43	
10.5	16,796,130	67,896	0.0040	0.9960	94.45	
11.5	16,979,293	112,419	0.0066	0.9934	94.07	
12.5	16,954,002	186,441	0.0110	0.9890	93.44	
13.5	5,825,827	268,369	0.0461	0.9539	92.42	
14.5	5,652,847	245,472	0.0434	0.9566	88.16	
15.5	5,687,982	169,450	0.0298	0.9702	84.33	
16.5	5,852,107	103,270	0.0176	0.9824	81.82	
17.5	5,835,880	102,176	0.0175	0.9825	80.38	
18.5	5,881,791	105,162	0.0179	0.9821	78.97	
19.5	5,877,389	113,446	0.0193	0.9807	77.56	
20.5	5,980,211	134,983	0.0226	0.9774	76.06	
21.5	5,890,118	174,936	0.0297	0.9703	74.34	
22.5	5,835,712	170,453	0.0292	0.9708	72.13	
23.5	5,711,357	194,718	0.0341	0.9659	70.03	
24.5	5,346,943	218,001	0.0408	0.9592	67.64	
25.5	4,870,430	163,786	0.0336	0.9664	64.88	
26.5	4,411,028	145,386	0.0330	0.9670	62.70	
27.5	4,028,185	182,739	0.0454	0.9546	60.63	
28.5	3,545,395	196,509	0.0554	0.9446	57.88	
29.5	3,210,857	216,829	0.0675	0.9325	54.67	
30.5	2,876,653	190,475	0.0662	0.9338	50.98	
31.5	2,565,579	158,852	0.0619	0.9381	47.61	
32.5	2,422,102	147,929	0.0611	0.9389	44.66	
33.5	2,478,622	125,531	0.0506	0.9494	41.93	
34.5	2,472,654	123,480	0.0499	0.9501	39.81	
35.5	2,487,229	112,611	0.0453	0.9547	37.82	
36.5	2,350,784	87,779	0.0373	0.9627	36.11	
37.5	2,192,359	95,703	0.0437	0.9563	34.76	
38.5	1,950,088	84,363	0.0433	0.9567	33.24	

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 370.10 METERS - IDAHO

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1995-2010, 2019-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,815,092	80,697	0.0445	0.9555	31.80	
40.5	1,842,577	85,647	0.0465	0.9535	30.39	
41.5	1,890,943	84,373	0.0446	0.9554	28.98	
42.5	1,841,779	84,576	0.0459	0.9541	27.68	
43.5	1,810,136	92,502	0.0511	0.9489	26.41	
44.5	1,679,595	93,723	0.0558	0.9442	25.06	
45.5	1,535,975	97,044	0.0632	0.9368	23.66	
46.5	1,479,185	102,810	0.0695	0.9305	22.17	
47.5	1,349,374	90,417	0.0670	0.9330	20.63	
48.5	1,198,968	74,747	0.0623	0.9377	19.25	
49.5	1,069,860	77,641	0.0726	0.9274	18.05	
50.5	935,556	86,563	0.0925	0.9075	16.74	
51.5	813,601	93,412	0.1148	0.8852	15.19	
52.5	700,713	91,909	0.1312	0.8688	13.44	
53.5	589,164	79,039	0.1342	0.8658	11.68	
54.5	484,758	71,509	0.1475	0.8525	10.11	
55.5	370,879	56,209	0.1516	0.8484	8.62	
56.5	296,827	43,058	0.1451	0.8549	7.32	
57.5	237,804	32,629	0.1372	0.8628	6.25	
58.5	191,061	22,636	0.1185	0.8815	5.40	
59.5	147,389	16,040	0.1088	0.8912	4.76	
60.5	107,397	11,605	0.1081	0.8919	4.24	
61.5	78,455	4,254	0.0542	0.9458	3.78	
62.5	55,815	588	0.0105	0.9895	3.58	
63.5	74,828	158	0.0021	0.9979	3.54	
64.5	79,147	148	0.0019	0.9981	3.53	
65.5	78,432	148	0.0019	0.9981	3.52	
66.5	59,241	288	0.0049	0.9951	3.52	
67.5	57,328	128	0.0022	0.9978	3.50	
68.5	43,812	79	0.0018	0.9982	3.49	
69.5	31,775	60	0.0019	0.9981	3.49	
70.5	20,915	568	0.0271	0.9729	3.48	
71.5	15,918	2,407	0.1512	0.8488	3.39	
72.5	9,959	77	0.0077	0.9923	2.87	
73.5	1,068		0.0000	1.0000	2.85	
74.5					2.85	
75.5	3	3	1.0000			
76.5	21	21	1.0000			
77.5	64	64	1.0000			
78.5	58	58	1.0000			

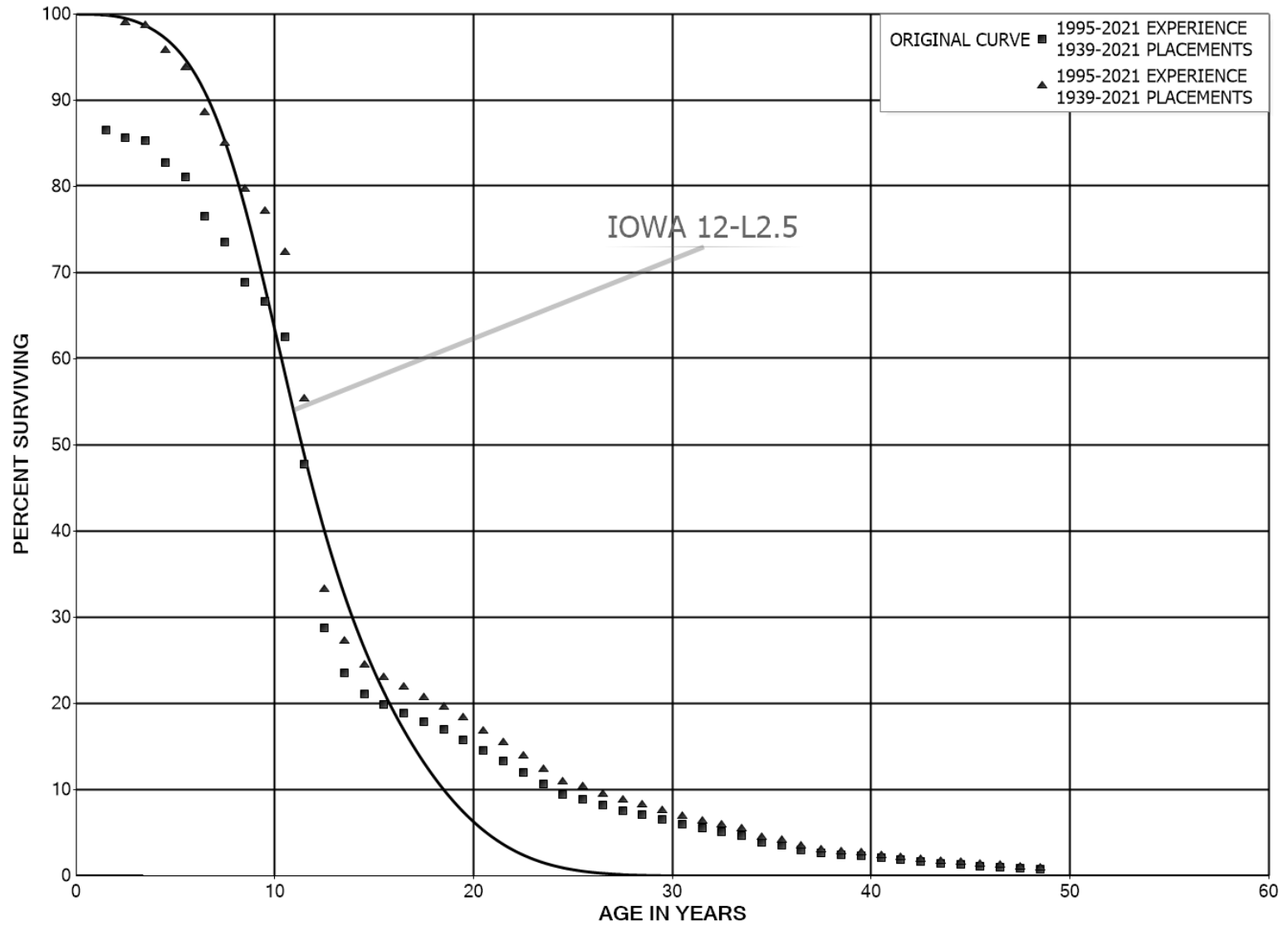
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 370.10 METERS - IDAHO

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1995-2010, 2019-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5 80.5	2	2	1.0000		

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 370.30 METERS - WASHINGTON STANDARD
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 370.30 METERS - WASHINGTON STANDARD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2021

EXPERIENCE BAND 1995-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,465,901	2,415,519	0.0722	0.9278	100.00
0.5	29,437,296	2,000,528	0.0680	0.9320	92.78
1.5	26,946,397	267,765	0.0099	0.9901	86.48
2.5	26,749,891	117,389	0.0044	0.9956	85.62
3.5	26,589,425	772,481	0.0291	0.9709	85.24
4.5	26,208,817	545,102	0.0208	0.9792	82.77
5.5	25,879,270	1,444,435	0.0558	0.9442	81.04
6.5	24,642,543	979,861	0.0398	0.9602	76.52
7.5	23,867,945	1,501,769	0.0629	0.9371	73.48
8.5	22,811,727	740,297	0.0325	0.9675	68.85
9.5	22,957,174	1,427,239	0.0622	0.9378	66.62
10.5	21,896,067	5,157,711	0.2356	0.7644	62.48
11.5	17,442,013	6,958,222	0.3989	0.6011	47.76
12.5	11,207,936	2,017,028	0.1800	0.8200	28.71
13.5	9,360,369	981,985	0.1049	0.8951	23.54
14.5	8,457,274	483,951	0.0572	0.9428	21.07
15.5	8,410,720	422,460	0.0502	0.9498	19.87
16.5	8,391,595	475,113	0.0566	0.9434	18.87
17.5	8,318,619	423,165	0.0509	0.9491	17.80
18.5	8,222,115	544,644	0.0662	0.9338	16.89
19.5	7,895,618	656,073	0.0831	0.9169	15.78
20.5	7,462,750	598,354	0.0802	0.9198	14.46
21.5	7,055,092	712,089	0.1009	0.8991	13.30
22.5	6,513,112	735,948	0.1130	0.8870	11.96
23.5	5,959,633	686,891	0.1153	0.8847	10.61
24.5	5,353,911	295,785	0.0552	0.9448	9.39
25.5	5,199,678	421,523	0.0811	0.9189	8.87
26.5	4,868,801	377,899	0.0776	0.9224	8.15
27.5	4,597,428	267,595	0.0582	0.9418	7.52
28.5	4,443,448	372,782	0.0839	0.9161	7.08
29.5	4,150,912	356,600	0.0859	0.9141	6.49
30.5	3,863,893	310,111	0.0803	0.9197	5.93
31.5	3,671,950	257,569	0.0701	0.9299	5.45
32.5	3,544,525	302,938	0.0855	0.9145	5.07
33.5	3,369,411	584,707	0.1735	0.8265	4.64
34.5	2,943,064	262,783	0.0893	0.9107	3.83
35.5	2,849,406	434,829	0.1526	0.8474	3.49
36.5	2,489,685	319,746	0.1284	0.8716	2.96
37.5	2,238,856	169,652	0.0758	0.9242	2.58
38.5	2,190,867	128,235	0.0585	0.9415	2.38

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 370.30 METERS - WASHINGTON STANDARD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,284,178	227,615	0.0996	0.9004	2.24
40.5	2,155,719	214,913	0.0997	0.9003	2.02
41.5	2,029,949	226,621	0.1116	0.8884	1.82
42.5	1,833,627	245,131	0.1337	0.8663	1.62
43.5	1,628,672	164,566	0.1010	0.8990	1.40
44.5	1,480,062	164,086	0.1109	0.8891	1.26
45.5	1,324,971	164,547	0.1242	0.8758	1.12
46.5	1,180,954	146,422	0.1240	0.8760	0.98
47.5	1,040,917	119,151	0.1145	0.8855	0.86
48.5	921,976	103,160	0.1119	0.8881	0.76
49.5	818,815	142,129	0.1736	0.8264	0.67
50.5	676,686	111,722	0.1651	0.8349	0.56
51.5	564,972	82,372	0.1458	0.8542	0.47
52.5	482,666	84,791	0.1757	0.8243	0.40
53.5	398,072	55,465	0.1393	0.8607	0.33
54.5	342,838	47,306	0.1380	0.8620	0.28
55.5	295,541	52,375	0.1772	0.8228	0.24
56.5	243,166	44,466	0.1829	0.8171	0.20
57.5	198,700	49,086	0.2470	0.7530	0.16
58.5	149,614	40,307	0.2694	0.7306	0.12
59.5	109,307	39,788	0.3640	0.6360	0.09
60.5	69,519	5,156	0.0742	0.9258	0.06
61.5	64,334	8,815	0.1370	0.8630	0.05
62.5	55,520	20,862	0.3758	0.6242	0.05
63.5	34,658	29,773	0.8591	0.1409	0.03
64.5	4,884	4,609	0.9437	0.0563	0.00
65.5	275	65	0.2352	0.7648	0.00
66.5	210	26	0.1220	0.8780	0.00
67.5	185	67	0.3610	0.6390	0.00
68.5	118	60	0.5102	0.4898	0.00
69.5	58	56	0.9701	0.0299	0.00
70.5	2	2	1.0000		0.00
71.5					

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 370.30 METERS - WASHINGTON STANDARD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1995-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	33,465,901	2,415,519	0.0722			
0.5	29,437,296	2,000,528	0.0680			
1.5	26,946,397	267,765	0.0099	0.9901	100.00	
2.5	26,749,891	117,389	0.0044	0.9956	99.01	
3.5	26,589,425	772,481	0.0291	0.9709	98.57	
4.5	26,208,817	545,102	0.0208	0.9792	95.71	
5.5	25,879,270	1,444,435	0.0558	0.9442	93.72	
6.5	24,642,543	979,861	0.0398	0.9602	88.49	
7.5	23,867,945	1,501,769	0.0629	0.9371	84.97	
8.5	22,811,727	740,297	0.0325	0.9675	79.62	
9.5	22,957,174	1,427,239	0.0622	0.9378	77.04	
10.5	21,896,067	5,157,711	0.2356	0.7644	72.25	
11.5	17,442,013	6,958,222	0.3989	0.6011	55.23	
12.5	11,207,936	2,017,028	0.1800	0.8200	33.20	
13.5	9,360,369	981,985	0.1049	0.8951	27.22	
14.5	8,457,274	483,951	0.0572	0.9428	24.37	
15.5	8,410,720	422,460	0.0502	0.9498	22.97	
16.5	8,391,595	475,113	0.0566	0.9434	21.82	
17.5	8,318,619	423,165	0.0509	0.9491	20.58	
18.5	8,222,115	544,644	0.0662	0.9338	19.54	
19.5	7,895,618	656,073	0.0831	0.9169	18.24	
20.5	7,462,750	598,354	0.0802	0.9198	16.73	
21.5	7,055,092	712,089	0.1009	0.8991	15.39	
22.5	6,513,112	735,948	0.1130	0.8870	13.83	
23.5	5,959,633	686,891	0.1153	0.8847	12.27	
24.5	5,353,911	295,785	0.0552	0.9448	10.86	
25.5	5,199,678	421,523	0.0811	0.9189	10.26	
26.5	4,868,801	377,899	0.0776	0.9224	9.42	
27.5	4,597,428	267,595	0.0582	0.9418	8.69	
28.5	4,443,448	372,782	0.0839	0.9161	8.19	
29.5	4,150,912	356,600	0.0859	0.9141	7.50	
30.5	3,863,893	310,111	0.0803	0.9197	6.86	
31.5	3,671,950	257,569	0.0701	0.9299	6.31	
32.5	3,544,525	302,938	0.0855	0.9145	5.86	
33.5	3,369,411	584,707	0.1735	0.8265	5.36	
34.5	2,943,064	262,783	0.0893	0.9107	4.43	
35.5	2,849,406	434,829	0.1526	0.8474	4.04	
36.5	2,489,685	319,746	0.1284	0.8716	3.42	
37.5	2,238,856	169,652	0.0758	0.9242	2.98	
38.5	2,190,867	128,235	0.0585	0.9415	2.75	

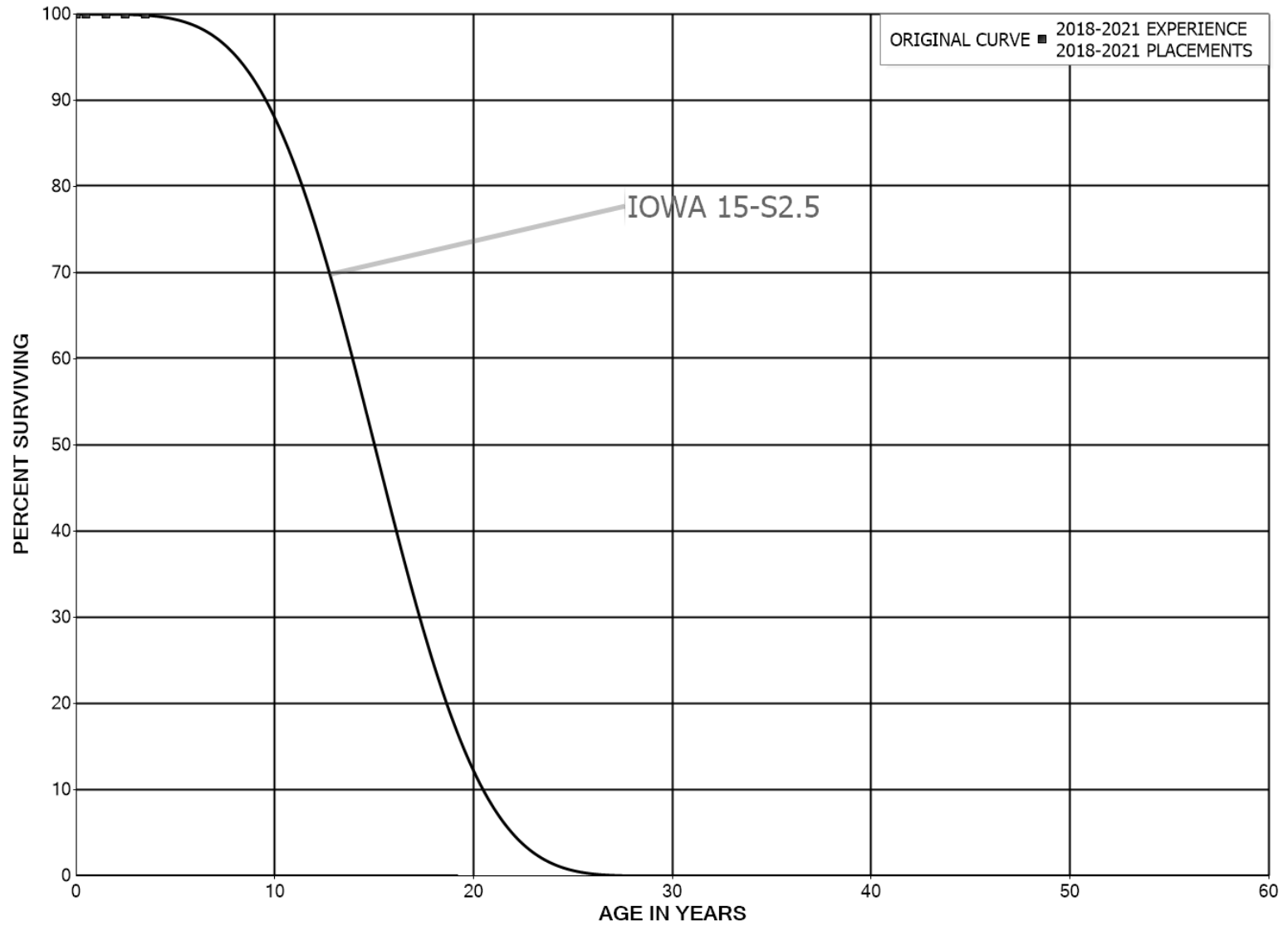
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 370.30 METERS - WASHINGTON STANDARD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,284,178	227,615	0.0996	0.9004	2.59
40.5	2,155,719	214,913	0.0997	0.9003	2.34
41.5	2,029,949	226,621	0.1116	0.8884	2.10
42.5	1,833,627	245,131	0.1337	0.8663	1.87
43.5	1,628,672	164,566	0.1010	0.8990	1.62
44.5	1,480,062	164,086	0.1109	0.8891	1.45
45.5	1,324,971	164,547	0.1242	0.8758	1.29
46.5	1,180,954	146,422	0.1240	0.8760	1.13
47.5	1,040,917	119,151	0.1145	0.8855	0.99
48.5	921,976	103,160	0.1119	0.8881	0.88
49.5	818,815	142,129	0.1736	0.8264	0.78
50.5	676,686	111,722	0.1651	0.8349	0.64
51.5	564,972	82,372	0.1458	0.8542	0.54
52.5	482,666	84,791	0.1757	0.8243	0.46
53.5	398,072	55,465	0.1393	0.8607	0.38
54.5	342,838	47,306	0.1380	0.8620	0.33
55.5	295,541	52,375	0.1772	0.8228	0.28
56.5	243,166	44,466	0.1829	0.8171	0.23
57.5	198,700	49,086	0.2470	0.7530	0.19
58.5	149,614	40,307	0.2694	0.7306	0.14
59.5	109,307	39,788	0.3640	0.6360	0.10
60.5	69,519	5,156	0.0742	0.9258	0.07
61.5	64,334	8,815	0.1370	0.8630	0.06
62.5	55,520	20,862	0.3758	0.6242	0.05
63.5	34,658	29,773	0.8591	0.1409	0.03
64.5	4,884	4,609	0.9437	0.0563	0.00
65.5	275	65	0.2352	0.7648	0.00
66.5	210	26	0.1220	0.8780	0.00
67.5	185	67	0.3610	0.6390	0.00
68.5	118	60	0.5102	0.4898	0.00
69.5	58	56	0.9701	0.0299	0.00
70.5	2	2	1.0000		0.00
71.5					

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 370.40 METERS - WASHINGTON AMI
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 370.40 METERS - WASHINGTON AMI

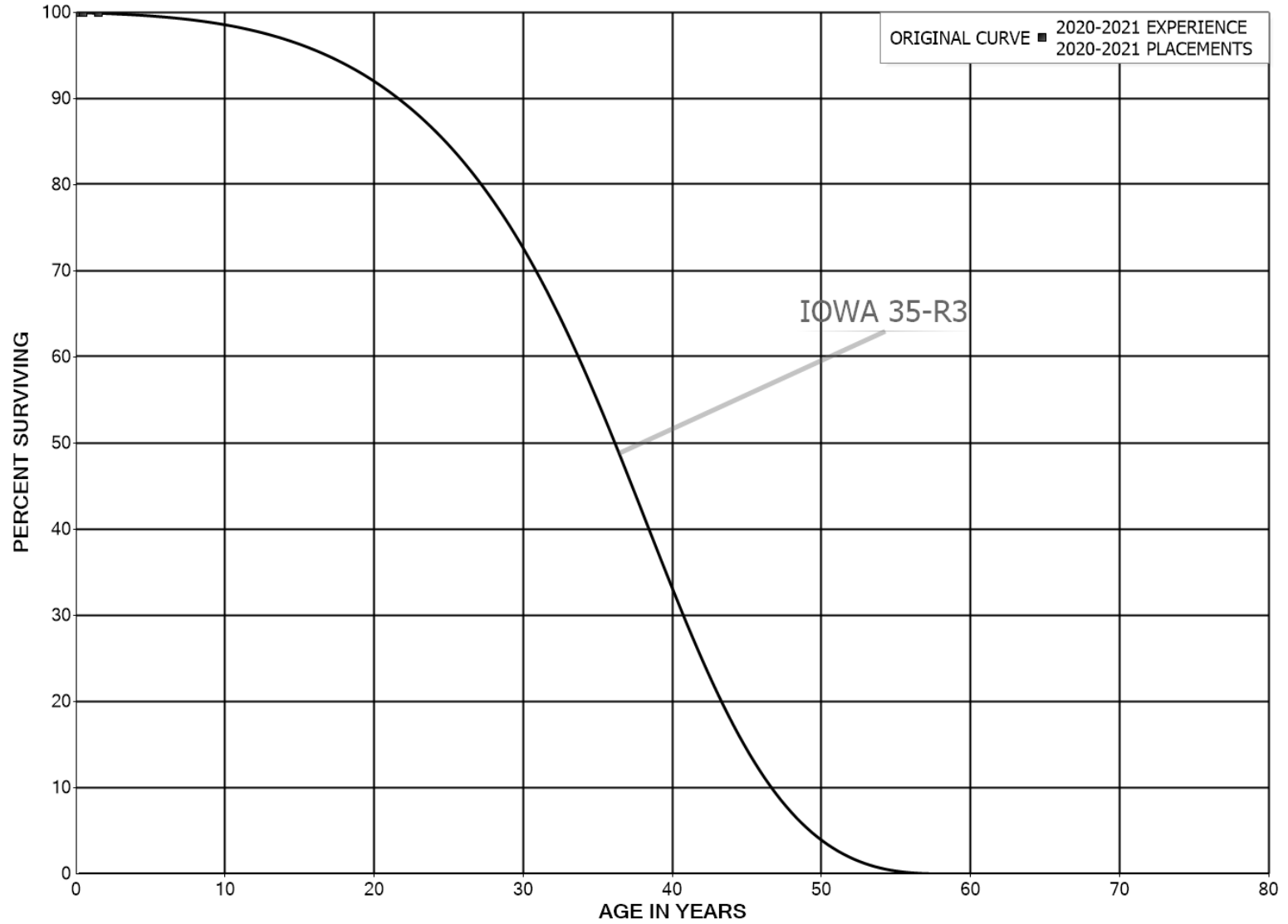
ORIGINAL LIFE TABLE

PLACEMENT BAND 2018-2021

EXPERIENCE BAND 2018-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	59,447,403		0.0000	1.0000	100.00
0.5	57,357,883		0.0000	1.0000	100.00
1.5	56,967,866		0.0000	1.0000	100.00
2.5	56,855,803		0.0000	1.0000	100.00
3.5					100.00

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - CATALYST BUILDING
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - CATALYST BUILDING

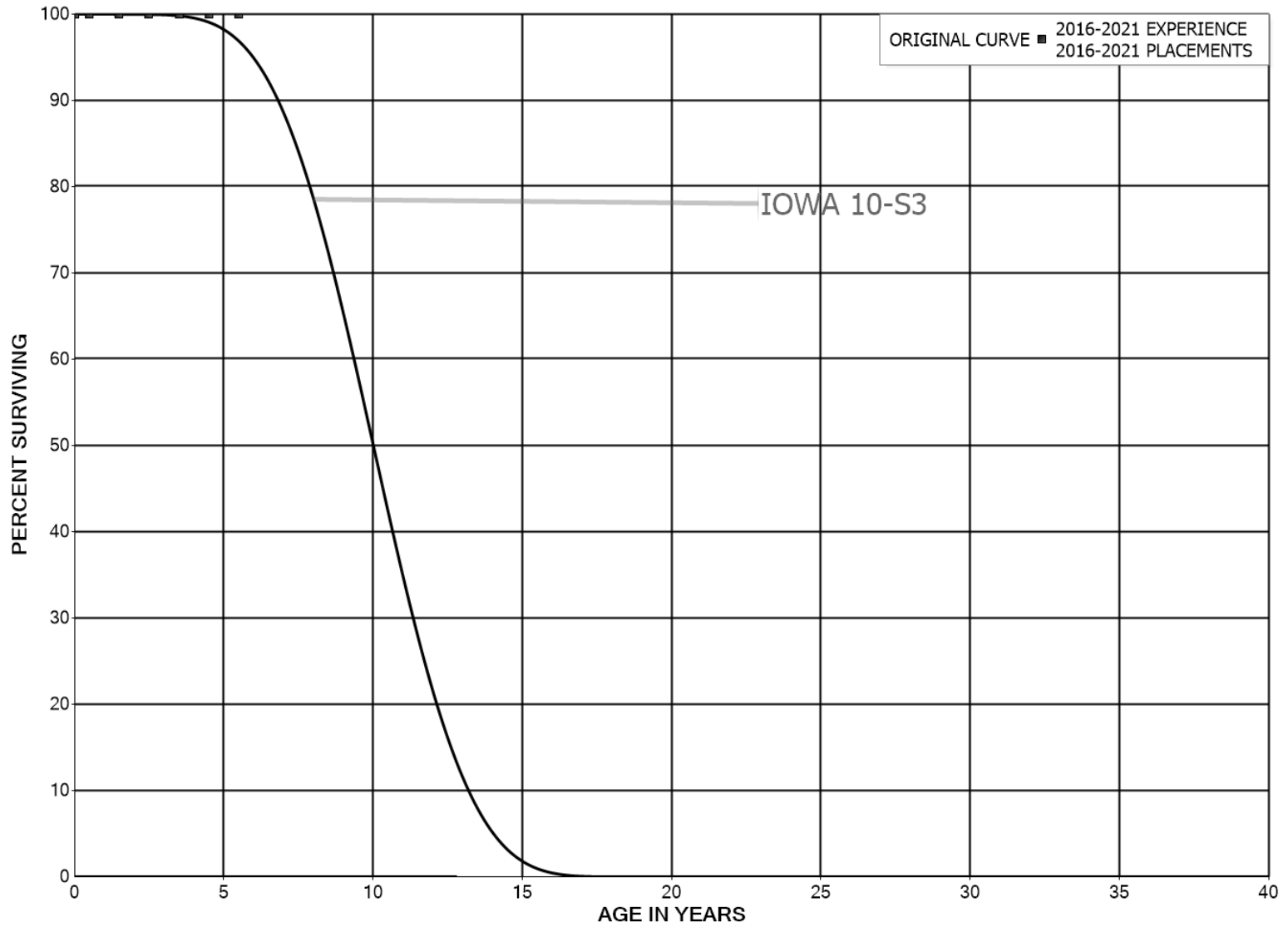
ORIGINAL LIFE TABLE

PLACEMENT BAND 2020-2021

EXPERIENCE BAND 2020-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	604,987		0.0000	1.0000	100.00
0.5	580,339		0.0000	1.0000	100.00
1.5					100.00

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNTS 371.01 AND 371.02 ELECTRIC VEHICLE CHARGING STATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



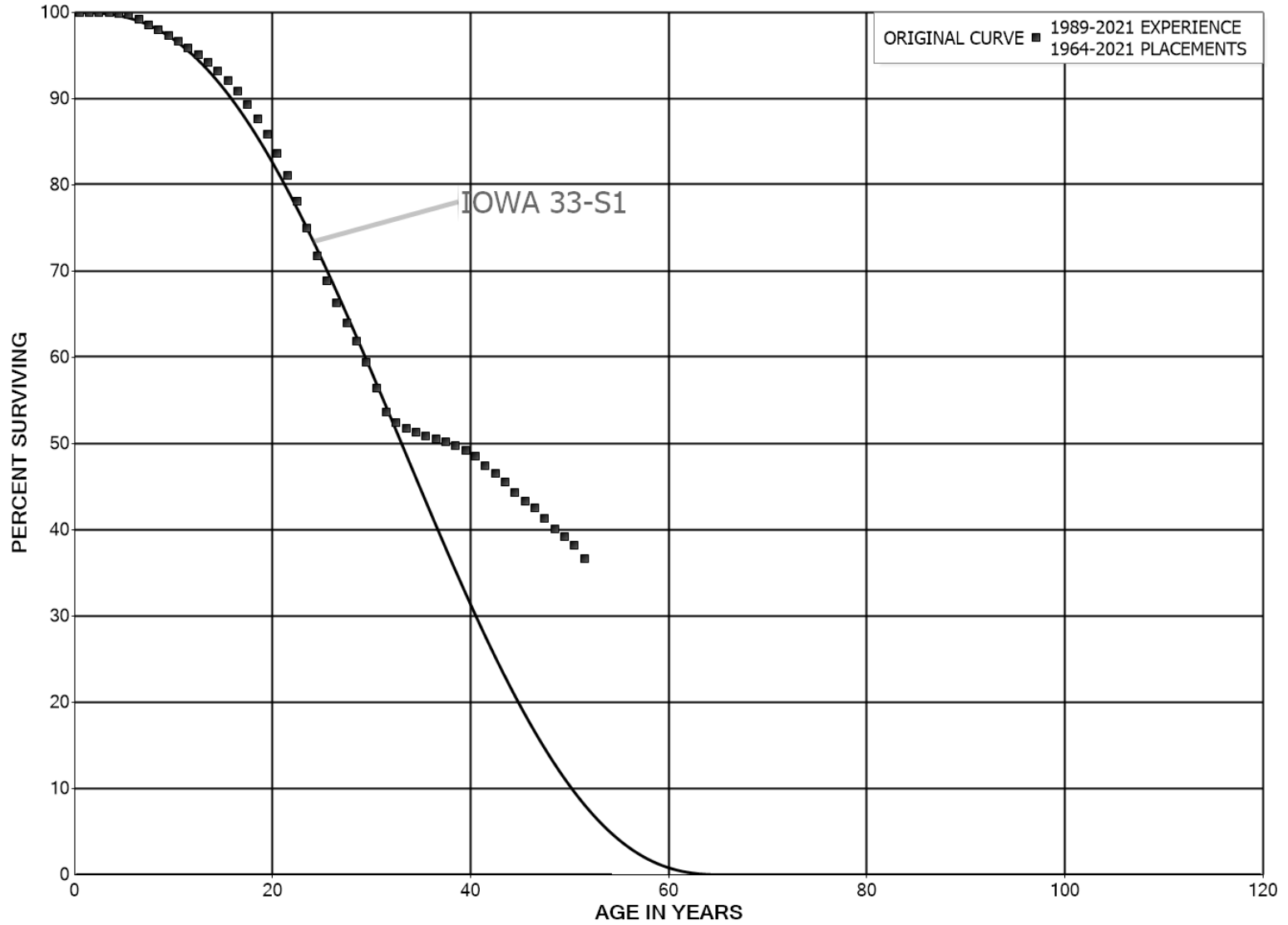
AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNTS 371.01 AND 371.02 ELECTRIC VEHICLE CHARGING STATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2021			EXPERIENCE BAND 2016-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,738,358		0.0000	1.0000	100.00
0.5	2,121,932		0.0000	1.0000	100.00
1.5	2,121,932		0.0000	1.0000	100.00
2.5	2,014,016		0.0000	1.0000	100.00
3.5	1,502,638		0.0000	1.0000	100.00
4.5	338,185		0.0000	1.0000	100.00
5.5					100.00

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNTS 373.10, 373.20, 373.30, 373.40 AND 373.50 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNTS 373.10, 373.20, 373.30, 373.40 AND 373.50 STREET LIGHTING AND SIGNAL
SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	77,850,111	164	0.0000	1.0000	100.00
0.5	72,550,886	4,203	0.0001	0.9999	100.00
1.5	68,385,535	29,164	0.0004	0.9996	99.99
2.5	64,507,134	20,905	0.0003	0.9997	99.95
3.5	59,686,381	33,378	0.0006	0.9994	99.92
4.5	52,885,092	92,347	0.0017	0.9983	99.86
5.5	46,046,683	241,386	0.0052	0.9948	99.69
6.5	36,786,952	231,528	0.0063	0.9937	99.17
7.5	34,995,529	211,402	0.0060	0.9940	98.54
8.5	32,859,976	212,788	0.0065	0.9935	97.95
9.5	31,153,638	230,370	0.0074	0.9926	97.31
10.5	28,179,941	216,833	0.0077	0.9923	96.59
11.5	26,575,376	219,889	0.0083	0.9917	95.85
12.5	25,302,170	229,095	0.0091	0.9909	95.06
13.5	23,898,917	250,701	0.0105	0.9895	94.20
14.5	22,560,757	266,234	0.0118	0.9882	93.21
15.5	21,049,867	289,013	0.0137	0.9863	92.11
16.5	19,954,342	331,292	0.0166	0.9834	90.84
17.5	18,786,114	354,718	0.0189	0.9811	89.33
18.5	17,785,911	366,736	0.0206	0.9794	87.65
19.5	16,486,011	425,148	0.0258	0.9742	85.84
20.5	15,648,133	475,186	0.0304	0.9696	83.63
21.5	14,465,967	539,008	0.0373	0.9627	81.09
22.5	13,347,432	532,125	0.0399	0.9601	78.07
23.5	12,388,647	535,290	0.0432	0.9568	74.95
24.5	11,063,562	438,867	0.0397	0.9603	71.72
25.5	9,985,036	372,139	0.0373	0.9627	68.87
26.5	8,824,330	314,185	0.0356	0.9644	66.30
27.5	7,799,799	252,979	0.0324	0.9676	63.94
28.5	6,841,588	276,435	0.0404	0.9596	61.87
29.5	6,298,052	314,982	0.0500	0.9500	59.37
30.5	5,865,848	286,503	0.0488	0.9512	56.40
31.5	5,435,732	126,944	0.0234	0.9766	53.65
32.5	5,229,990	64,450	0.0123	0.9877	52.39
33.5	5,001,289	48,986	0.0098	0.9902	51.75
34.5	4,875,802	38,696	0.0079	0.9921	51.24
35.5	4,757,185	32,629	0.0069	0.9931	50.83
36.5	4,618,381	32,586	0.0071	0.9929	50.48
37.5	4,478,731	36,833	0.0082	0.9918	50.13
38.5	4,215,659	44,488	0.0106	0.9894	49.72

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNTS 373.10, 373.20, 373.30, 373.40 AND 373.50 STREET LIGHTING AND SIGNAL
SYSTEMS

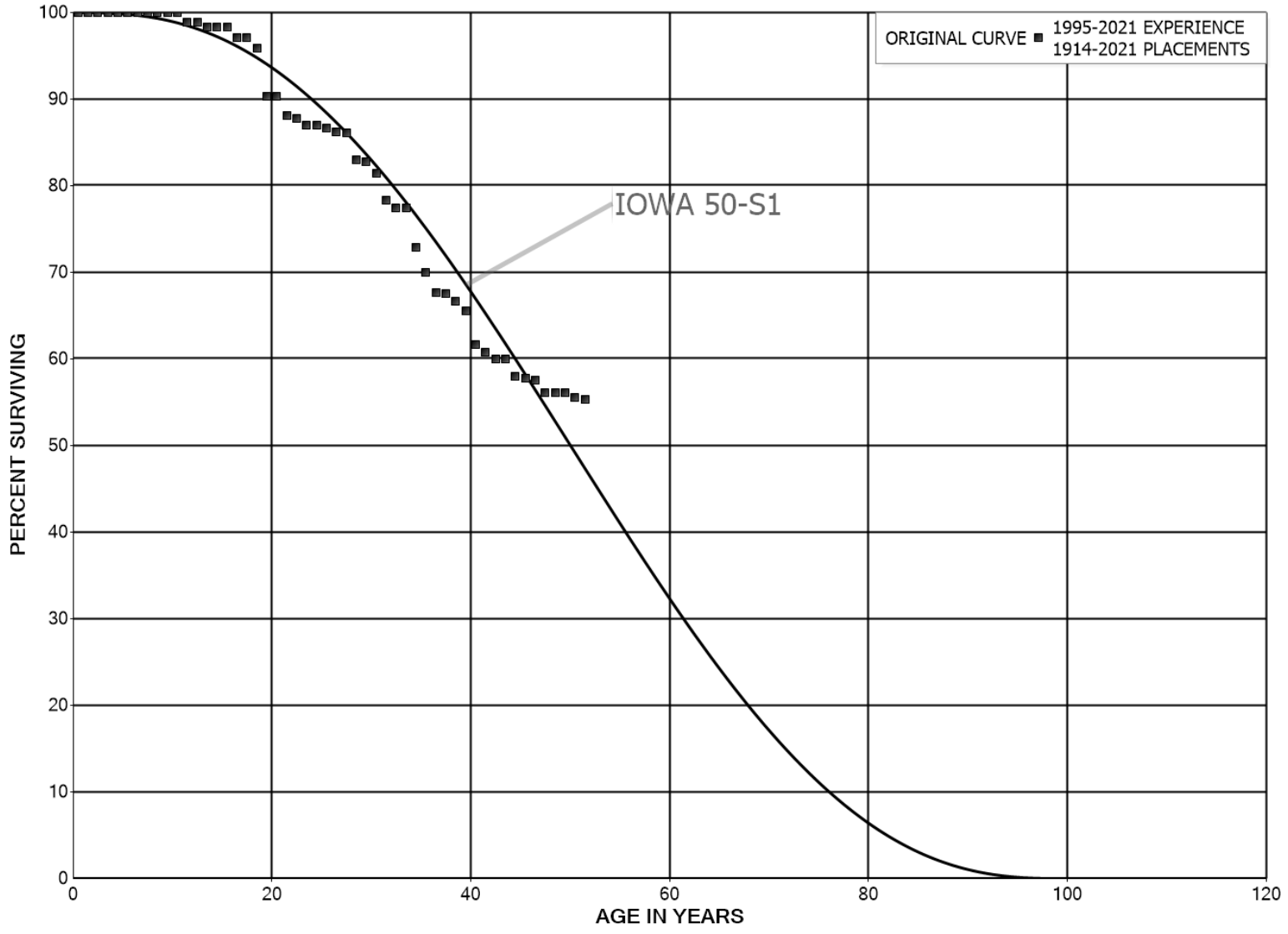
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2021

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,012,966	52,283	0.0130	0.9870	49.19
40.5	3,625,854	85,122	0.0235	0.9765	48.55
41.5	3,233,718	62,127	0.0192	0.9808	47.41
42.5	2,926,506	64,314	0.0220	0.9780	46.50
43.5	2,644,156	70,739	0.0268	0.9732	45.48
44.5	2,206,925	50,119	0.0227	0.9773	44.26
45.5	1,838,229	33,998	0.0185	0.9815	43.26
46.5	1,596,552	43,659	0.0273	0.9727	42.46
47.5	1,138,677	34,068	0.0299	0.9701	41.30
48.5	983,805	22,475	0.0228	0.9772	40.06
49.5	733,696	18,046	0.0246	0.9754	39.14
50.5	468,149	19,490	0.0416	0.9584	38.18
51.5	354,995	8,576	0.0242	0.9758	36.59
52.5	269,894	7,378	0.0273	0.9727	35.71
53.5	137,348	4,116	0.0300	0.9700	34.73
54.5	69,303	2,669	0.0385	0.9615	33.69
55.5	66,060	3,074	0.0465	0.9535	32.39
56.5	130	4	0.0318	0.9682	30.89
57.5					29.90

AVISTA CORPORATION
ELECTRIC PLANT
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY
ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,746,968		0.0000	1.0000	100.00
0.5	7,220,714		0.0000	1.0000	100.00
1.5	7,270,788		0.0000	1.0000	100.00
2.5	7,034,435		0.0000	1.0000	100.00
3.5	6,813,153		0.0000	1.0000	100.00
4.5	6,894,467		0.0000	1.0000	100.00
5.5	5,689,084		0.0000	1.0000	100.00
6.5	5,465,255	471	0.0001	0.9999	100.00
7.5	5,521,456		0.0000	1.0000	99.99
8.5	4,941,453	3,060	0.0006	0.9994	99.99
9.5	4,859,924		0.0000	1.0000	99.93
10.5	2,767,571	29,356	0.0106	0.9894	99.93
11.5	2,559,277		0.0000	1.0000	98.87
12.5	1,324,336	8,085	0.0061	0.9939	98.87
13.5	1,375,458		0.0000	1.0000	98.27
14.5	1,372,160		0.0000	1.0000	98.27
15.5	1,302,884	15,359	0.0118	0.9882	98.27
16.5	1,369,238		0.0000	1.0000	97.11
17.5	1,365,560	18,576	0.0136	0.9864	97.11
18.5	1,359,692	77,451	0.0570	0.9430	95.79
19.5	1,298,739	1,434	0.0011	0.9989	90.33
20.5	1,642,936	40,130	0.0244	0.9756	90.23
21.5	1,590,464	5,322	0.0033	0.9967	88.03
22.5	1,511,839	12,954	0.0086	0.9914	87.73
23.5	1,354,043	413	0.0003	0.9997	86.98
24.5	1,573,706	5,495	0.0035	0.9965	86.95
25.5	1,555,944	8,525	0.0055	0.9945	86.65
26.5	1,533,250	1,105	0.0007	0.9993	86.18
27.5	1,437,039	51,892	0.0361	0.9639	86.11
28.5	1,383,972	4,348	0.0031	0.9969	83.00
29.5	1,369,673	22,918	0.0167	0.9833	82.74
30.5	1,347,038	50,217	0.0373	0.9627	81.36
31.5	1,253,524	14,569	0.0116	0.9884	78.33
32.5	1,245,252	1,129	0.0009	0.9991	77.42
33.5	1,245,218	73,280	0.0588	0.9412	77.34
34.5	1,084,258	41,975	0.0387	0.9613	72.79
35.5	979,796	32,611	0.0333	0.9667	69.98
36.5	903,005	1,290	0.0014	0.9986	67.65
37.5	900,529	11,753	0.0131	0.9869	67.55
38.5	831,569	14,426	0.0173	0.9827	66.67

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	817,398	47,983	0.0587	0.9413	65.51
40.5	684,908	10,813	0.0158	0.9842	61.67
41.5	663,959	7,664	0.0115	0.9885	60.69
42.5	630,024		0.0000	1.0000	59.99
43.5	545,962	18,831	0.0345	0.9655	59.99
44.5	527,131	1,568	0.0030	0.9970	57.92
45.5	523,427	2,350	0.0045	0.9955	57.75
46.5	504,579	12,571	0.0249	0.9751	57.49
47.5	225,288		0.0000	1.0000	56.06
48.5	221,295		0.0000	1.0000	56.06
49.5	207,282	2,201	0.0106	0.9894	56.06
50.5	179,662	511	0.0028	0.9972	55.46
51.5	8,996		0.0000	1.0000	55.31
52.5	8,996		0.0000	1.0000	55.31
53.5	11,778		0.0000	1.0000	55.31
54.5	9,032		0.0000	1.0000	55.31
55.5	9,032		0.0000	1.0000	55.31
56.5	9,032		0.0000	1.0000	55.31
57.5	8,749		0.0000	1.0000	55.31
58.5	8,749		0.0000	1.0000	55.31
59.5	8,749		0.0000	1.0000	55.31
60.5	165		0.0000	1.0000	55.31
61.5	12,519		0.0000	1.0000	55.31
62.5	2,500		0.0000	1.0000	55.31
63.5	1,287		0.0000	1.0000	55.31
64.5	1,287		0.0000	1.0000	55.31
65.5	1,289		0.0000	1.0000	55.31
66.5	2,088		0.0000	1.0000	55.31
67.5	3,237		0.0000	1.0000	55.31
68.5	1,287		0.0000	1.0000	55.31
69.5	1,287		0.0000	1.0000	55.31
70.5	1,287		0.0000	1.0000	55.31
71.5	1,747		0.0000	1.0000	55.31
72.5	1,157		0.0000	1.0000	55.31
73.5	1,157		0.0000	1.0000	55.31
74.5	1,183		0.0000	1.0000	55.31
75.5	1,157		0.0000	1.0000	55.31
76.5	1,250		0.0000	1.0000	55.31
77.5	1,749	79	0.0452	0.9548	55.31
78.5	1,078	387	0.3590	0.6410	52.81

AVISTA CORPORATION
ELECTRIC PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2021			EXPERIENCE BAND 1995-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	691		0.0000	1.0000	33.85
80.5	693		0.0000	1.0000	33.85
81.5	75,953		0.0000	1.0000	33.85
82.5	693		0.0000	1.0000	33.85
83.5	693		0.0000	1.0000	33.85
84.5	693		0.0000	1.0000	33.85
85.5	693		0.0000	1.0000	33.85
86.5	693		0.0000	1.0000	33.85
87.5	693		0.0000	1.0000	33.85
88.5	38	38	1.0000		33.85
89.5					