

**AVISTA CORPORATION**  
**NATURAL GAS CLASS COST OF SERVICE**  
**(RATE BASE)**

Acct	Description	Alloc. Factor	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
	Rate Base							
	Plant In Service							
	Intangible Plant							
303	Intangible Gas Plant	22	\$1,582,000	\$1,190,871	\$252,704	\$21,279	\$5,332	\$111,813
303.1	Miscellaneous - Computer Software	24	\$7,449,000	\$5,567,247	\$1,244,191	\$110,337	\$27,054	\$500,170
	Total Intangible Plant		\$9,031,000	\$6,758,119	\$1,496,895	\$131,616	\$32,387	\$611,983
	Taxes Other Than Income							
	Underground Storage Plant							
350	Land & Land Rights	23	\$327,000	\$220,461	\$87,043	\$10,900	\$2,350	\$6,245
351	Structures & Improvements	23	\$1,009,000	\$680,260	\$268,584	\$33,634	\$7,252	\$19,271
352	Wells	23	\$13,589,000	\$9,161,602	\$3,617,228	\$452,969	\$97,665	\$259,536
353	Lines	23	\$731,000	\$492,835	\$194,583	\$24,367	\$5,254	\$13,961
354	Compressor Station Equipment	23	\$8,096,000	\$5,458,262	\$2,155,057	\$269,868	\$58,186	\$154,625
355	Measuring & Regulating Equipment	23	\$193,000	\$130,119	\$51,374	\$6,433	\$1,387	\$3,686
356	Purification Equipment	23	\$283,000	\$190,796	\$75,331	\$9,433	\$2,034	\$5,405
357	Other Equipment	23	\$1,097,000	\$739,589	\$292,008	\$36,567	\$7,884	\$20,952
	Total Underground Storage Plant		\$25,325,000	\$17,073,925	\$6,741,209	\$844,172	\$182,012	\$483,682
	Distribution Plant							
374	Land & Land Rights	29	\$65,000	\$40,140	\$15,412	\$1,451	\$345	\$7,652
375	Structures & Improvements	29	\$36,165,000	\$22,333,380	\$8,575,028	\$807,507	\$191,784	\$4,257,301
	Small Mains DIR		\$0	\$0	\$0	\$0	\$0	\$0
376-SM	Small Mains Alloc	18	\$112,122,000	\$69,239,962	\$26,585,075	\$2,503,507	\$594,585	\$13,198,870
	Large Mains DIR		\$0	\$0	\$0	\$0	\$0	\$0
376-LG	Large Mains Alloc	19	\$41,838,000	\$25,836,692	\$9,920,144	\$934,176	\$221,868	\$4,925,120
	376 Mains		\$0	\$0	\$0	\$0	\$0	\$0
378	Meas & Reg Station Equip-General	19	\$3,242,000	\$2,002,069	\$768,706	\$72,389	\$17,192	\$381,644
379	Meas & Reg Station Equip-City Gate	19	\$1,849,000	\$1,141,834	\$438,414	\$41,285	\$9,805	\$217,662
380	Services	12	\$103,003,000	\$101,065,613	\$1,703,053	\$51,840	\$3,703	\$178,791
381	Meters	13	\$43,768,000	\$37,622,038	\$5,157,083	\$143,898	\$79,100	\$765,881
382	Meter Installations		\$0	\$0	\$0	\$0	\$0	\$0
383	House Regulators		\$0	\$0	\$0	\$0	\$0	\$0
384	House Regulator Installations		\$0	\$0	\$0	\$0	\$0	\$0
385	Industrial Meas & Reg Station Equip	15	\$2,388,000	\$0	\$1,856,961	\$76,868	\$42,569	\$411,602
387	Other Equipment		\$0	\$0	\$0	\$0	\$0	\$0
	Total Distribution Plant		\$344,440,000	\$259,281,728	\$55,019,874	\$4,632,922	\$1,160,952	\$24,344,525

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UG/D Plant			\$369,765,000	\$276,355,653	\$61,761,083	\$5,477,093	\$1,342,964	\$24,828,207
	General Plant							
389	Land & Land Rights	24	\$1,158,000	\$865,468	\$193,418	\$17,153	\$4,206	\$77,755
390	Structures & Improvements	24	\$41,465,000	\$30,990,189	\$6,925,813	\$614,195	\$150,598	\$2,784,205
391	Office Furniture & Equipment	24	\$6,562,000	\$4,904,320	\$1,096,037	\$97,199	\$23,833	\$440,611
392	Transportation Equipment	24	\$6,712,000	\$5,016,427	\$1,121,091	\$99,421	\$24,378	\$450,683
393	Stores Equipment	24	\$399,000	\$298,205	\$66,644	\$5,910	\$1,449	\$26,791
394	Tools, Shop & Garage Equipment	24	\$4,379,000	\$3,272,785	\$731,415	\$64,863	\$15,904	\$294,032
395	Laboratory Equipment	24	\$239,000	\$178,624	\$39,920	\$3,540	\$868	\$16,048
396	Power Operated Equipment	24	\$3,623,000	\$2,707,764	\$605,142	\$53,665	\$13,159	\$243,270
397	Communication Equipment	24	\$5,179,000	\$3,870,691	\$865,038	\$76,713	\$18,810	\$347,749
398	Miscellaneous Equipment	24	\$62,000	\$46,338	\$10,356	\$918	\$225	\$4,163
	Total General Plant		\$69,778,000	\$52,150,811	\$11,654,875	\$1,033,577	\$253,429	\$4,685,307
	Total Plant In Service		\$448,574,000	\$335,264,583	\$74,912,854	\$6,642,286	\$1,628,780	\$30,125,497
	Accumulated Reserve For Depreciation							
	Underground Storage Plant Accumulated Depreciation							
350	Land & Land Rights Accum. Depr.	23	(\$15,000)	(\$10,113)	(\$3,993)	(\$500)	(\$108)	(\$286)
351	Structures & Improvements Accum. Depr.	23	(\$541,000)	(\$364,738)	(\$144,008)	(\$18,033)	(\$3,888)	(\$10,333)
352	Wells Accum. Depr.	23	(\$6,926,000)	(\$4,669,457)	(\$1,843,618)	(\$230,868)	(\$49,778)	(\$132,280)
353	Lines Accum. Depr.	23	(\$348,000)	(\$234,619)	(\$92,633)	(\$11,600)	(\$2,501)	(\$6,646)
354	Compressor Station Equip. Accum. Depr.	23	(\$1,459,000)	(\$983,647)	(\$388,368)	(\$48,634)	(\$10,486)	(\$27,865)
355	Measuring & Regulating Equip. Accum. Depr.	23	\$252,000	\$169,897	\$67,079	\$8,400	\$1,811	\$4,813
356	Purification Equipment Accum. Depr.	23	(\$255,000)	(\$171,919)	(\$67,878)	(\$8,500)	(\$1,833)	(\$4,870)
357	Other Equipment Accum. Depr.	23	(\$530,000)	(\$357,322)	(\$141,080)	(\$17,667)	(\$3,809)	(\$10,122)
	Total Transmission Plant Accum Depr		(\$9,822,000)	(\$6,621,919)	(\$2,614,498)	(\$327,402)	(\$70,591)	(\$187,590)
	Distribution Plant Accumulated Depreciation							
374	Land & Land Rights Accum. Depr.	Acct 374	\$0					
375	Structures & Improvements Accum. Depr.	Acct 375	(\$16,666,000)	(\$10,291,943)	(\$3,951,650)	(\$372,125)	(\$88,380)	(\$1,961,902)
376	Mains Accum. Depr.	Acct 376	(\$53,174,000)	(\$32,837,139)	(\$12,608,005)	(\$1,187,291)	(\$281,983)	(\$6,259,581)
378	Meas & Reg Station Equip-Gen. Accum. Depr.	Acct 378	(\$633,000)	(\$390,904)	(\$150,090)	(\$14,134)	(\$3,357)	(\$74,516)

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379	Meas & Reg Station Equip--City Gate Accum. Depr.	Acct 379	(\$383,000)	(\$236,518)	(\$90,813)	(\$8,552)	(\$2,031)	(\$45,086)
380	Services Accum. Depr.	Acct 380	(\$44,476,000)	(\$43,639,450)	(\$735,367)	(\$22,384)	(\$1,599)	(\$77,201)
381	Meters Accum. Depr.	Acct 381	(\$9,444,000)	(\$8,117,861)	(\$1,112,765)	(\$31,050)	(\$17,068)	(\$165,257)
382	Meter Installations Accum. Depr.	Acct 382	\$0	\$0	\$0	\$0	\$0	\$0
383	House Regulators Accum. Depr.	Acct 383	\$0	\$0	\$0	\$0	\$0	\$0
384	House Regulator Installations Accum. Depr.	Acct 384	\$0	\$0	\$0	\$0	\$0	\$0
385	Industrial Meas & Reg Station Equip Accum. Depr.	Acct 385	(\$884,000)	\$0	(\$687,418)	(\$28,455)	(\$15,759)	(\$152,369)
387	Other Equipment Accum. Depr.	Acct 387	\$0	\$0	\$0	\$0	\$0	\$0
	Total Distribution Plant Accum Depr		(\$125,660,000)	(\$95,513,814)	(\$19,336,106)	(\$1,663,991)	(\$410,176)	(\$8,735,912)
	General Plant Accumulated Depreciation							
389	Land & Land Rights Accum. Depr.	24	\$2,000	\$1,495	\$334	\$30	\$7	\$134
390	Structures & Improvements Accum. Depr.	24	(\$12,198,000)	(\$9,116,564)	(\$2,037,407)	(\$180,681)	(\$44,302)	(\$819,046)
391	Office Furniture & Equipment Accum. Depr.	24	(\$2,783,000)	(\$2,079,964)	(\$464,839)	(\$41,223)	(\$10,108)	(\$186,867)
392	Transportation Equipment Accum. Depr.	24	(\$1,264,000)	(\$944,691)	(\$211,123)	(\$18,723)	(\$4,591)	(\$84,872)
393	Stores Equipment Accum. Depr.	24	(\$104,000)	(\$77,728)	(\$17,371)	(\$1,540)	(\$378)	(\$6,983)
394	Tools, Shop & Garage Equip. Accum. Depr.	24	(\$1,377,000)	(\$1,029,145)	(\$229,997)	(\$20,397)	(\$5,001)	(\$92,460)
395	Laboratory Equipment Accum. Depr.	24	(\$87,000)	(\$65,022)	(\$14,531)	(\$1,289)	(\$316)	(\$5,842)
396	Power Operated Equipment Accum. Depr.	24	(\$981,000)	(\$733,182)	(\$163,854)	(\$14,531)	(\$3,563)	(\$65,870)
397	Communication Equipment Accum. Depr.	24	(\$2,886,000)	(\$2,156,944)	(\$482,043)	(\$42,748)	(\$10,482)	(\$193,783)
398	Miscellaneous Equipment Accum. Depr.	24	\$6,000	\$4,484	\$1,002	\$89	\$22	\$403
	Total General Plant Accum Depreciation		(\$21,672,000)	(\$16,197,260)	(\$3,619,829)	(\$321,014)	(\$78,711)	(\$1,455,186)
	Total Accumulated Reserve for Depreciation		(\$157,154,000)	(\$118,332,993)	(\$25,570,433)	(\$2,312,407)	(\$559,479)	(\$10,378,688)
	Amortization							
303.1	Accum Amort of Intangible Plant-Software	24	(\$3,573,000)	(\$2,670,395)	(\$596,791)	(\$52,925)	(\$12,977)	(\$239,912)
303	Intangible Distribution Plant	22	(\$379,000)	(\$285,297)	(\$60,540)	(\$5,098)	(\$1,277)	(\$26,787)
	Total Amortization		(\$3,952,000)	(\$2,955,693)	(\$657,331)	(\$58,022)	(\$14,254)	(\$266,700)
	Total Accum Reserve for Depr & Amort		(\$161,106,000)	(\$121,288,685)	(\$26,227,765)	(\$2,370,429)	(\$573,733)	(\$10,645,388)
	Total Net Plant		\$287,468,000	\$213,975,898	\$48,685,089	\$4,271,857	\$1,055,047	\$19,480,109
	Accumulated Deferred Income Taxes	25	(\$54,737,000)	(\$40,910,480)	(\$9,141,200)	(\$810,521)	(\$198,751)	(\$3,676,048)

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Acct	Description	Alloc. Factor	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
	Miscellaneous Rate Base Items							
	Customer Advances and Deposits	16	(\$461,000)	(\$461,000)	\$0	\$0	\$0	\$0
	Gas Inventory	23	\$11,341,000	\$7,646,017	\$3,018,837	\$378,036	\$81,509	\$216,602
	Working Capital	25	\$9,100,000	\$6,801,348	\$1,519,720	\$134,749	\$33,042	\$611,141
	Demand Side Management Investment		\$0					
	Other	25	(\$9,867,000)	(\$7,374,604)	(\$1,647,811)	(\$146,106)	(\$35,827)	(\$662,652)
	Total Other Rate Base Items		(\$44,624,000)	(\$34,298,719)	(\$6,250,454)	(\$443,843)	(\$120,027)	(\$3,510,956)
	Total Rate Base		\$242,844,000	\$179,677,179	\$42,434,635	\$3,828,014	\$935,019	\$15,969,153