

<b>WUTC</b>		
DOCKET NO. <u>UE-991606</u>		
EXHIBIT # <u>296</u>		
ADMIT <input checked="" type="checkbox"/>	W/D <input type="checkbox"/>	REJECT <input type="checkbox"/>

Deloitte & Touche LLP

THE WASHINGTON WATER POWER COMPANY  
 Depreciation Study as of December 31, 1997  
 Life Analysis

PROD \_\_\_\_\_ TRANSM \_\_\_\_\_ DISTR \_\_\_\_\_ GNL

Account 391.1 - Computer Equipment

BAND	PRIOR		CURRENT	
	ASL	CURVE	ASL	CURVE
5 Year	<u>13</u>	<u>S1</u>	<u>8</u>	<u>S4</u>
<del>10</del> 8 Year	_____	_____	<u>8.5</u>	<u>S2</u>
15 <del>10</del> Year	<u>11</u>	<u>S0.5</u>	<u>8.5</u>	<u>S2</u>
Full <del>6/1</del> 30	<u>9</u>	<u>S1</u>	<u>9</u>	<u>S2</u>
Other <del>15/20</del>	<u>9</u>	<u>S1</u>	<u>8.5</u>	<u>S2</u>
Selection	<u>8</u>	<u>R3</u>	_____	_____
Balance	<u>\$6,524,820</u>		<u>\$8,919,169</u>	

\*\*\*\*\*

Notes: ARE INDICATIONS REASONABLE? Avg. Age Rets. 8.00  
 Avg. Age Survs. 3.90

HISTORY REFLECTS WUTC TREATMENT OF GNL PLANT AMORT.

Suggest 5 - R3  
 ASL REDUCED DUE TO IMPACT OF TECHNOLOGY

USE 5 - SQ