

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-12 _____

DOCKET NO. UG-12 _____

EXHIBIT NO. ____ (DBD-5)

DAVE B. DEFELICE

REPRESENTING AVISTA CORPORATION

AVISTA UTILITIES
 Depreciation Study - EOP Adjustment Summary
 For the Year Ended December 31, 2011

Exhibit No.__(DBD-5)

Electric - Adjustment for Proposed Study Rates

Production Plant:	
Steam Production Plant	(2,055,787)
Hydraulic Production Plant	(851,956)
Other Production Plant	352,464
Total Production Plant	(2,555,279)
Transmission Plant	(762,488)
Distribution Plant:	
Washington	469,213
Idaho	-
Total Distribution Plant	469,213
Electric General Plant :	
Electric Direct Allocated North (ED AN)	(915,846)
Electric Direct Washington (ED WA)	(366,699)
Electric Direct Idaho (ED ID)	-
Total General Electric Plant	(1,282,545)
Common Plant:	
Common Allocated All (CD AA)	1,066,402
Common Allocated North (CD AN)	67,911
Common Idaho (CD ID)	-
Common Washington (CD WA)	5,857
Total Common Plant Allocated to Electric	1,140,170
TOTAL ELECTRIC PLANT	(2,990,929)

Gas- Adjustment for Proposed Study Rates

Common Plant:	
Common Direct Allocated All (CD AA)	289,339
Comon Direct Allocated Norther (CD AN)	18,119
Common Direct Idaho	-
Common Direct Washington	1,547
Total Common Plant Allocated to Gas	309,005
Underground Storage Plant	(79,402)
Gas Distribution Plant:	
Allocated North	10,232
Idaho	-
Washington	334,435
Total Distribution Plant	344,667
Gas General Plant:	
Gas Direct Allocated North (GD AN)	(21,009)
Gas Direct Idaho (GD ID)	-
Gas Direct Washington (GD WA)	(40,514)
Gas Direct Allocated All (GD AA)	(10,553)
Total Gas General Plant	(72,076)
TOTAL GAS PLANT	502,194

AVISTA UTILITIES
Depreciation Study - EOP Adjustment Summary
For the Year Ended December 31, 2011

Exhibit No.__(DBD-5)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2011 EOP Plant Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Deprec. (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
		\$	%	\$	%	\$	\$	\$	\$	\$	\$	\$
STEAM PRODUCTION PLANT												
KETTLE FALLS STATION												
310.3	Removing Property of Others	138,175	2.19	3,026	1.45	2,004	(1,022)	(667)	(355)	0	0	0
310.4	Easements & Permits	10,000	2.19	219	1.45	145	(74)	(48)	(26)	0	0	0
311.0	Structures & Improvements	21,315,324	2.34	498,779	1.51	321,861	(176,918)	(115,421)	(61,497)	0	0	0
311.1	Structures & Improvements-Landfill	3,656,958	3.61	132,016	2.79	102,029	(29,987)	(19,563)	(10,424)	0	0	0
312.0	Boiler Plant Equipment	41,461,352	3.31	1,372,371	1.93	800,204	(572,167)	(373,282)	(198,885)	0	0	0
314.0	Turbogenerator Units	13,345,231	3.18	424,378	2.12	282,919	(141,459)	(92,288)	(49,171)	0	0	0
315.0	Accessory Electric Equipment	10,837,723	2.74	296,954	1.56	169,068	(127,886)	(83,433)	(44,453)	0	0	0
316.0	Misc. Power Plant Equipment	2,603,733	2.68	69,780	1.74	45,305	(24,475)	(15,967)	(8,508)	0	0	0
	Total	93,368,496	3.00	2,797,523	1.85	1,723,535	(1,073,988)	(700,669)	(373,319)	0	0	0
COLSTRIP UNIT 3												
311.0	Structures & Improvements	50,782,159	2.28	1,157,833	1.56	792,202	(365,631)	(238,537)	(127,094)	0	0	0
312.0	Boiler Plant Equipment	78,040,014	2.70	2,107,080	1.93	1,506,172	(600,908)	(392,032)	(208,876)	0	0	0
313.0	Generators	3,385	2.94	99		0	(99)	(65)	(34)	0	0	0
314.0	Turbogenerator Units	22,183,515	3.39	752,021	2.79	618,920	(133,101)	(86,836)	(46,266)	0	0	0
315.0	Accessory Electric Equipment	9,549,749	2.49	237,789	1.73	165,211	(72,578)	(47,349)	(25,228)	0	0	0
316.0	Misc. Power Plant Equipment	9,072,329	2.26	205,035	1.46	132,456	(72,579)	(47,351)	(25,228)	0	0	0
	Total	169,631,151	2.62	4,459,857	1.90	3,214,961	(1,244,896)	(812,170)	(432,726)	0	0	0
COLSTRIP UNIT 4												
311.0	Structures & Improvements	49,925,999	2.35	1,173,261	1.68	838,757	(334,504)	(218,230)	(116,274)	0	0	0
312.0	Boiler Plant Equipment	50,317,921	2.83	1,423,997	2.20	1,106,994	(317,003)	(206,813)	(110,190)	0	0	0
313.0	Generators	3,385	2.94	99		0	(99)	(65)	(34)	0	0	0
314.0	Turbogenerator Units	15,727,646	3.50	550,468	2.88	452,956	(97,512)	(63,617)	(33,895)	0	0	0
315.0	Accessory Electric Equipment	6,706,343	2.59	173,694	1.88	126,079	(47,615)	(31,064)	(16,551)	0	0	0
316.0	Misc. Power Plant Equipment	4,225,958	2.46	103,959	1.62	68,461	(35,498)	(23,159)	(12,339)	0	0	0
	Total	126,907,252	2.70	3,425,478	2.04	2,593,247	(832,231)	(542,948)	(289,283)	0	0	0
	Total Steam Production Plant	389,906,899	2.74	10,682,858	1.93	7,531,743	(3,151,115)	(2,055,787)	(1,095,328)	0	0	0
HYDRAULIC PRODUCTION PLANT												
CABINET GORGE												
330.3	Removing Property of Others	6,783,237	2.27	153,979	2.00	135,665	(18,314)	(11,948)	(6,366)	0	0	0
330.31	Removing Property of Others-Conservation	242,033	2.27	5,494	1.53	3,703	(1,791)	(1,168)	(623)	0	0	0
330.4	Land Easements	365,924	2.75	10,063	2.33	8,526	(1,537)	(1,003)	(534)	0	0	0
330.41	Land Easements-Conservation	580,414	2.03	11,782	1.63	9,461	(2,321)	(1,515)	(807)	0	0	0
331.0	Structures & Improvements	9,911,596	1.62	160,568	1.50	148,674	(11,894)	(7,759)	(4,135)	0	0	0
331.1	Structures & Improvements-Fish & Wildlife	23,538	1.50	353	1.78	419	66	43	23	0	0	0
331.2	Structures & Improvements-Recreation	799,071	1.64	13,105	2.03	16,221	3,116	2,033	1,083	0	0	0
331.26	Structures & Improvements-Rec Info	24,242	2.47	599	1.32	320	(279)	(182)	(97)	0	0	0
332.0	Reservoirs, Dams & Waterways	17,577,980	1.79	314,646	1.13	198,631	(116,015)	(75,688)	(40,327)	0	0	0
332.1	Reservoirs, Dams & Waterways-Fish & Wildlife	12,445,558	2.51	312,384	1.90	236,466	(75,918)	(49,529)	(26,389)	0	0	0
332.15	Reservoirs, Dams & Waterways-Fish & Wildlife	1,003,259	2.29	22,975	1.80	18,059	(4,916)	(3,207)	(1,709)	0	0	0
332.2	Reservoirs, Dams & Waterways-Recreation	107,153	1.91	2,047	1.73	1,854	(193)	(125)	(68)	0	0	0
333.0	Waterwheels, Turbines & Generators	37,864,189	2.59	980,682	2.04	772,429	(208,253)	(135,864)	(72,389)	0	0	0
334.0	Accessory Electric Equipment	5,600,756	1.43	80,091	2.97	166,342	86,251	56,271	29,980	0	0	0
335.0	Misc. Power Plant Equipment	3,193,783	3.78	120,725	0.38	12,136	(108,589)	(70,843)	(37,746)	0	0	0
335.1	Misc. Power Plant Equipment-Fish & Wildlife	110,065	2.99	3,291	1.28	1,409	(1,882)	(1,228)	(654)	0	0	0
335.2	Misc. Power Plant Equipment-Recreation	21,109	-	0	0.00	0	0	0	0	0	0	0
336.0	Roads, Railroads & Bridges	1,098,564	2.05	22,521	1.96	21,532	(989)	(645)	(343)	0	0	0
	Total	97,752,471	2.26	2,215,305	1.79	1,751,847	(463,458)	(302,357)	(161,101)	0	0	0
LITTLE FALLS												
330.1	Settlement	4,200,000	1.87	78,540	1.98	83,160	4,620	3,015	1,605	0	0	0
330.3	Removing Property of Others	13,634	2.47	337	3.35	457	120	78	42	0	0	0
330.4	Land Easements	3,627	7.03	255	5.60	203	(52)	(34)	(18)	0	0	0
331.0	Structures & Improvements	1,188,042	0.12	1,426	1.94	23,048	21,622	14,107	7,515	0	0	0
332.0	Reservoirs, Dams & Waterways	5,051,136	1.51	76,272	1.72	86,880	10,608	6,921	3,687	0	0	0
332.2	Reservoirs, Dams & Waterways-Recreation	14,366	1.74	250	1.85	266	16	11	5	0	0	0
333.0	Waterwheels, Turbines & Generators	3,971,076	0.51	0	2.40	0	0	0	0	0	0	0
334.0	Accessory Electric Equipment	2,037,197	0.93	18,946	2.74	55,819	36,873	24,056	12,817	0	0	0

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Exhibit No.__(DBD-5)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2011 EOP Plant Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Deprec. (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
335.0	Misc. Power Plant Equipment	144,437	1.18	1,704	0.69	997	(707)	(462)	(245)	0	0	0
	Total	16,623,515	1.07	177,730	1.51	250,830	73,100	47,692	25,408	0	0	0
LONG LAKE												
330.3	Removing Property of Others	171,080	2.04	3,490	2.36	4,037	547	357	190	0	0	0
330.4	Land Easements	246,562	5.68	14,005	4.42	10,898	(3,107)	(2,027)	(1,080)	0	0	0
331.0	Structures & Improvements	1,955,497	0.12	2,347	1.99	38,914	36,567	23,856	12,711	0	0	0
331.1	Structures & Improvements-Fish & Wildlife	64,872	-	0	0.60	0	0	0	0	0	0	0
331.2	Structures & Improvements-Recreation	205,234	4.60	9,441	2.27	4,659	(4,782)	(3,119)	(1,663)	0	0	0
332.0	Reservoirs, Dams & Waterways	16,567,093	1.10	182,238	1.65	273,357	91,119	59,446	31,673	0	0	0
332.2	Reservoirs, Dams & Waterways-Recreation	105,639	1.31	1,384	1.82	1,923	539	352	187	0	0	0
333.0	Waterwheels, Turbines & Generators	8,823,605	1.29	113,825	2.46	217,061	103,236	67,352	35,884	0	0	0
334.0	Accessory Electric Equipment	2,823,134	0.82	23,150	2.63	74,248	51,098	33,336	17,762	0	0	0
335.0	Misc. Power Plant Equipment	529,440	1.58	8,365	1.22	6,459	(1,906)	(1,243)	(663)	0	0	0
	Total	31,492,156	1.14	358,245	2.01	631,556	273,311	178,310	95,001	0	0	0
MONROE STREET												
331.0	Structures & Improvements	7,935,872	1.82	144,433	1.71	135,703	(8,730)	(5,695)	(3,035)	0	0	0
331.1	Structures & Improvements-Fish & Wildlife	206	2.43	5	0.97	2	(3)	(2)	(1)	0	0	0
331.2	Structures & Improvements-Recreation	507,701	2.51	12,743	1.68	8,529	(4,214)	(2,750)	(1,464)	0	0	0
332.0	Reservoirs, Dams & Waterways	9,971,042	1.72	171,502	1.39	138,597	(32,905)	(21,467)	(11,438)	0	0	0
333.0	Waterwheels, Turbines & Generators	11,030,835	2.28	251,503	1.95	215,101	(36,402)	(23,749)	(12,653)	0	0	0
334.0	Accessory Electric Equipment	1,679,385	2.97	49,878	2.82	47,359	(2,519)	(1,643)	(876)	0	0	0
335.0	Misc. Power Plant Equipment	33,564	2.04	685	1.19	399	(286)	(187)	(99)	0	0	0
336.0	Roads, Railroads & Bridges	50,448	2.17	1,095	1.86	938	(157)	(102)	(55)	0	0	0
	Total	31,209,053	2.04	631,844	1.75	546,628	(85,216)	(55,595)	(29,621)	0	0	0
NINE MILE												
330.3	Removing Property of Others	9,937	1.66	165	2.48	246	81	52	29	0	0	0
330.4	Land Easements	980	4.59	45	4.29	42	(3)	(2)	(1)	0	0	0
331.0	Structures & Improvements	3,943,110	2.35	92,663	1.98	78,074	(14,589)	(9,518)	(5,071)	0	0	0
332.0	Reservoirs, Dams & Waterways	13,465,538	2.16	290,856	1.83	246,419	(44,437)	(28,990)	(15,446)	0	0	0
332.1	Reservoirs, Dams & Waterways-Fish & Wildlife	3,535	2.23	79	2.04	72	(7)	(5)	(3)	0	0	0
332.2	Reservoirs, Dams & Waterways-Recreation	92,744	2.35	2,179	1.86	1,725	(454)	(297)	(158)	0	0	0
333.0	Waterwheels, Turbines & Generators	9,627,201	3.03	291,704	2.17	208,910	(82,794)	(54,015)	(28,779)	0	0	0
334.0	Accessory Electric Equipment	2,636,794	2.57	67,766	2.80	73,830	6,064	3,957	2,108	0	0	0
335.0	Misc. Power Plant Equipment	296,788	2.31	6,856	0.88	2,612	(4,244)	(2,769)	(1,475)	0	0	0
336.0	Roads, Railroads & Bridges	625,181	2.64	16,505	1.93	12,066	(4,439)	(2,896)	(1,543)	0	0	0
	Total	30,701,808	2.50	768,818	2.03	623,996	(144,822)	(94,483)	(50,339)	0	0	0
NOXON RAPIDS												
330.3	Removing Property of Others	29,413,622	2.02	594,155	1.80	529,445	(64,710)	(42,217)	(22,493)	0	0	0
330.4	Land Easements	10,607	2.83	300	2.08	221	(79)	(52)	(27)	0	0	0
330.41	Land Easements-Conservation	550,000	1.84	10,120	1.50	8,250	(1,870)	(1,220)	(650)	0	0	0
331.0	Structures & Improvements	13,599,573	1.77	240,712	1.48	201,274	(39,438)	(25,730)	(13,709)	0	0	0
331.1	Structures & Improvements-Fish & Wildlife	97,471	1.84	1,794	1.72	1,677	(117)	(76)	(40)	0	0	0
331.2	Structures & Improvements-Recreation	1,052,651	1.85	19,474	2.03	21,369	1,895	1,236	659	0	0	0
331.26	Structures & Improvements-Rec Info	11,359	1.86	211	1.32	150	(61)	(40)	(21)	0	0	0
332.0	Reservoirs, Dams & Waterways	30,381,947	1.79	543,837	1.12	340,278	(203,559)	(132,802)	(70,757)	0	0	0
332.1	Reservoirs, Dams & Waterways-Fish & Wildlife	1,337,205	2.61	34,870	1.81	24,203	(10,667)	(6,959)	(3,708)	0	0	0
332.15	Reservoirs, Dams & Waterways-Fish & Wildlife	481,128	1.76	8,468	1.71	8,227	(241)	(157)	(84)	0	0	0
332.2	Reservoirs, Dams & Waterways-Recreation	97,348	2.16	2,103	1.70	1,655	(448)	(292)	(156)	0	0	0
333.0	Waterwheels, Turbines & Generators	80,790,664	2.89	2,334,850	1.98	1,599,655	(735,195)	(479,641)	(255,554)	0	0	0
334.0	Accessory Electric Equipment	14,201,208	2.53	359,291	2.79	396,214	36,923	24,089	12,834	0	0	0
335.0	Misc. Power Plant Equipment	3,003,969	0.97	29,139	0.80	24,032	(5,107)	(3,332)	(1,775)	0	0	0
335.1	Misc. Power Plant Equipment-Fish & Wildlife	355,980	1.40	4,984	0.74	2,634	(2,350)	(1,533)	(817)	0	0	0
335.2	Misc. Power Plant Equipment-Recreation	17,559	1.40	246	1.61	283	37	25	12	0	0	0
336.0	Roads, Railroads & Bridges	225,369	2.12	4,778	1.89	4,259	(519)	(338)	(181)	0	0	0
	Total	175,627,660	2.38	4,189,332	1.80	3,163,826	(1,025,506)	(669,039)	(356,467)	0	0	0
POST FALLS												
330.3	Removing Property of Others	23,167	4.18	968	4.03	934	(34)	(23)	(12)	0	0	0
330.4	Land Easements	2,708,437	3.79	102,650	2.81	76,107	(26,543)	(17,317)	(9,226)	0	0	0
331.0	Structures & Improvements	1,231,528	0.36	4,434	2.09	25,739	21,305	13,900	7,406	0	0	0
331.1	Structures & Improvements-Fish & Wildlife	2,665	0.16	0	1.35	0	0	0	0	0	0	0
331.2	Structures & Improvements-Recreation	135,166	0.24	324	2.29	3,095	2,771	1,807	964	0	0	0

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Account Number	12/31/2011 EOP Plant Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Deprec. (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
Description											
332.0 Reservoirs, Dams & Waterways	6,059,581	2.72	164,821	1.71	103,619	(61,202)	(39,928)	(21,274)	0	0	0
332.1 Reservoirs, Dams & Waterways-Fish & Wildlife	16,133	2.86	461	1.97	318	(143)	(94)	(49)	0	0	0
332.2 Reservoirs, Dams & Waterways-Recreation	268,670	3.09	8,302	1.78	4,782	(3,520)	(2,296)	(1,224)	0	0	0
333.0 Waterwheels, Turbines & Generators	2,233,651	0.16	0	0.00	0	0	0	0	0	0	0
334.0 Accessory Electric Equipment	715,555	0.14	1,002	2.78	19,892	18,890	12,324	6,566	0	0	0
335.0 Misc. Power Plant Equipment	222,773	2.68	5,970	1.15	2,562	(3,408)	(2,224)	(1,184)	0	0	0
Total	13,617,326	2.12	288,932	1.74	237,048	(51,884)	(33,851)	(18,033)	0	0	0
UPPER FALLS											
330.3 Removing Property of Others	63,564	2.48	1,576	3.66	2,326	750	489	261	0	0	0
331.0 Structures & Improvements	552,829	0.12	663	1.77	9,785	9,122	5,951	3,170	0	0	0
331.2 Structures & Improvements-Recreation	31,387	-	0	1.65	0	0	0	0	0	0	0
332.0 Reservoirs, Dams & Waterways	7,606,277	1.20	91,275	1.85	140,716	49,441	32,255	17,186	0	0	0
332.2 Reservoirs, Dams & Waterways-Recreation	61,644	1.36	838	1.85	1,140	302	197	105	0	0	0
333.0 Waterwheels, Turbines & Generators	1,186,151	0.90	10,675	2.53	30,010	19,335	12,614	6,721	0	0	0
334.0 Accessory Electric Equipment	4,268,226	1.85	78,962	2.81	119,937	40,975	26,732	14,243	0	0	0
335.0 Misc. Power Plant Equipment	106,857	2.30	2,458	1.05	1,122	(1,336)	(871)	(464)	0	0	0
Total	13,876,935	1.35	186,447	2.20	305,036	118,589	77,367	41,222	0	0	0
Total Hydraulic Production Plant	410,900,924	2.14	8,816,653	1.83	7,510,767	(1,305,886)	(851,956)	(453,930)	0	0	0
OTHER PRODUCTION PLANT											
BOULDER PARK											
341.0 Structures & Improvements	1,175,864	2.63	30,925	2.54	29,867	(1,058)	(691)	(368)	0	0	0
342.0 Fuel Holders, Producers & Access.	115,970	2.71	3,143	2.62	3,038	(105)	(68)	(36)	0	0	0
343.0 Prime Movers	57,216	3.01	1,722	2.52	1,442	(280)	(183)	(98)	0	0	0
344.0 Generators	30,610,885	2.84	869,349	2.94	899,960	30,611	19,971	10,640	0	0	0
345.0 Accessory Electric Equipment	345,182	2.97	10,252	6.03	20,814	10,562	6,891	3,671	0	0	0
346.0 Miscellaneous Equipment	7,200	2.69	194	2.87	207	13	9	5	0	0	0
Total	32,312,317	2.83	915,585	2.96	955,328	39,743	25,929	13,814	0	0	0
COYOTE SPRINGS											
341.0 Structures & Improvements	11,404,321	2.76	314,759	2.34	266,861	(47,898)	(31,249)	(16,649)	0	0	0
342.0 Fuel Holders, Producers & Access.	19,139,088	2.85	545,464	2.72	520,583	(24,881)	(16,233)	(8,648)	0	0	0
344.0 Generators	117,072,329	2.92	3,418,512	3.00	3,512,170	93,658	61,103	32,555	0	0	0
345.0 Accessory Electric Equipment	12,815,197	3.10	397,271	6.14	786,853	389,582	254,163	135,419	0	0	0
346.0 Miscellaneous Equipment	1,316,409	2.76	36,333	2.95	38,834	2,501	1,631	870	0	0	0
Total	161,747,344	2.91	4,712,339	3.17	5,125,301	412,962	269,415	143,547	0	0	0
KETTLE FALLS											
342.0 Fuel Holders, Producers & Access.	89,232	4.74	4,230	3.66	3,266	(964)	(628)	(336)	0	0	0
343.0 Prime Movers	9,071,493	4.71	427,267	3.24	293,916	(133,351)	(86,998)	(46,353)	0	0	0
344.0 Generators	3,718	4.98	185	4.09	152	(33)	(22)	(11)	0	0	0
345.0 Accessory Electric Equipment	13,820	4.47	619	6.68	923	304	198	106	0	0	0
Total	9,178,263	4.71	432,301	3.25	298,257	(134,044)	(87,450)	(46,594)	0	0	0
LANCASTER CT											
342.0 Fuel Holders, Producers & Access.	91,978	4.98	4,581	3.67	3,376	(1,205)	(785)	(420)	0	0	0
344.0 Generators	208,506	4.98	10,384	3.70	7,715	(2,669)	(1,741)	(928)	0	0	0
Total	300,484	4.98	14,965	3.69	11,091	(3,874)	(2,526)	(1,348)	0	0	0
NORTHEAST TURBINE											
341.0 Structures & Improvements	649,350	0.98	6,364	1.64	10,649	4,285	2,795	1,490	0	0	0
342.0 Fuel Holders, Producers & Access.	31,460	-	0	2.93	0	0	0	0	0	0	0
343.0 Prime Movers	9,089,743	3.01	91,842	0.81	73,627	(18,215)	(11,884)	(6,331)	0	0	0
344.0 Generators	2,605,232	-	0	2.50	0	0	0	0	0	0	0
345.0 Accessory Electric Equipment	1,187,110	8.54	101,379	12.49	148,270	46,891	30,591	16,300	0	0	0
346.0 Miscellaneous Equipment	302,111	1.24	3,746	2.51	7,583	3,837	2,503	1,334	0	0	0
Total	13,865,006	1.47	203,331	1.73	240,129	36,798	24,005	12,793	0	0	0
RATHDRUM TURBINE											
341.0 Structures & Improvements	3,258,386	3.95	128,706	3.12	101,662	(27,044)	(17,644)	(9,400)	0	0	0
342.0 Fuel Holders, Producers & Access.	1,695,808	4.10	69,528	3.57	60,540	(8,988)	(5,864)	(3,124)	0	0	0
343.0 Prime Movers	3,658,328	3.61	132,066	2.77	101,336	(30,730)	(20,048)	(10,682)	0	0	0
344.0 Generators	48,858,107	3.37	1,646,518	3.77	1,841,951	195,433	127,501	67,932	0	0	0
345.0 Accessory Electric Equipment	2,567,151	3.56	91,391	5.89	151,205	59,814	39,023	20,791	0	0	0

AVISTA UTILITIES
Depreciation Study - EOP Adjustment Summary
For the Year Ended December 31, 2011

Exhibit No.__(DBD-5)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2011 EOP Plant Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Deprec. (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
	Total	60,037,780	3.44	2,068,209	3.76	2,256,694	188,485	122,968	65,517	0	0	0
SOLAR												
344.01	Generators	63,328	5.00	3,166	5.30	3,356	190	123	67	0	0	0
	Total Other Production Plant	277,504,522	3.01	8,349,896	3.20	8,890,156	540,260	352,464	187,796	0	0	0
	TOTAL GENERATION	1,078,312,345	2.58	27,849,407	2.22	23,932,666	(3,916,741)	(2,555,279)	(1,361,462)	0	0	0
TRANSMISSION PLANT												
350.3	Removing Property of Others	1,487,566	1.26	18,743	1.24	18,446	(297)	(194)	(103)	0	0	0
350.4	Land Rights	14,995,314	1.28	191,940	1.30	194,939	2,999	1,956	1,043	0	0	0
352.0	Structures & Improvements	16,777,513	1.61	270,118	1.65	276,829	6,711	4,378	2,333	0	0	0
353.0	Station Equipment	203,280,704	2.39	4,858,409	2.33	4,736,440	(121,969)	(79,573)	(42,396)	0	0	0
354.0	Towers & Fixtures	17,120,820	1.87	320,159	1.80	308,175	(11,984)	(7,819)	(4,165)	0	0	0
355.0	Poles & Fixtures	145,612,293	1.84	2,679,266	1.38	2,009,450	(669,816)	(436,988)	(232,828)	0	0	0
356.0	OH Conductor & Devices	112,615,430	1.93	2,173,478	1.59	1,790,585	(382,893)	(249,799)	(133,094)	0	0	0
357.0	UG Conduit	2,605,488	1.58	41,167	1.64	42,730	1,563	1,020	543	0	0	0
358.0	UG Conductor & Devices	2,330,072	1.73	40,310	2.02	47,067	6,757	4,409	2,348	0	0	0
359.0	Roads & Trails	1,872,246	1.65	30,892	1.66	31,079	187	122	65	0	0	0
	Total	518,697,446	2.05	10,624,482	1.82	9,455,740	(1,168,742)	(762,488)	(406,254)	0	0	0
DISTRIBUTION PLANT - IDAHO												
360.4	Land - Easements	1,699,794	1.28	21,757	1.34	22,777	1,020	0	1,020	0	0	0
361.0	Structures & Improvements	5,228,068	1.80	94,105	1.62	84,694	(9,411)	0	(9,411)	0	0	0
362.0	Station Equipment	36,802,755	2.60	956,851	1.97	725,015	(231,836)	0	(231,836)	0	0	0
364.0	Poles, Towers & Fixtures	94,768,240	2.66	2,520,831	2.31	2,189,146	(331,685)	0	(331,684)	0	0	0
365.0	OH Conductor & Devices	62,578,020	2.46	1,539,420	2.82	1,764,701	225,281	0	225,281	0	0	0
366.0	UG Conduit	31,009,659	2.71	840,362	2.71	840,362	0	0	0	0	0	0
367.0	UG Conductor & Devices	48,590,338	4.24	2,060,244	5.63	2,735,636	675,392	0	675,392	0	0	0
368.0	Line Transformers	63,870,263	2.00	1,277,410	2.11	1,347,662	70,252	0	70,251	0	0	0
369.1	OH Services	17,212,329	1.69	290,888	2.92	502,600	211,712	0	211,712	0	0	0
369.3	UG Services - Other	29,061,330	1.59	462,075	2.57	746,876	284,801	0	284,801	0	0	0
370.1	Meters	20,469,927	3.37	690,061	7.65	1,504,539	814,478	0	814,478	0	0	0
373.1	Street Lighting & Signal Sys-Mercury Vapor	1,689,230	1.08	18,244	1.36	22,974	4,730	0	4,730	0	0	0
373.2	Street Lighting & Signal Sys-UG Conductor	1,571,762	1.23	19,333	1.91	30,021	10,688	0	10,688	0	0	0
373.3	Street Lighting & Signal Sys-Decorative	3,737,480	1.02	38,122	2.45	91,568	53,446	0	53,446	0	0	0
373.4	Street Lighting & Signal Sys-Sodium Vapor	6,827,787	2.82	192,544	3.48	237,607	45,063	0	45,063	0	0	0
	Total	425,116,982	2.59	11,022,247	3.02	12,846,178	1,823,931	0	1,823,931	0	0	0
DISTRIBUTION PLANT - WASHINGTON												
360.4	Land - Easements	152,664	1.28	1,954	1.34	2,046	92	92	0	0	0	0
361.0	Structures & Improvements	12,440,694	1.80	223,932	1.62	201,539	(22,393)	(22,393)	0	0	0	0
362.0	Station Equipment	68,733,355	2.60	1,787,089	1.97	1,354,047	(433,042)	(433,042)	0	0	0	0
364.0	Poles, Towers & Fixtures	149,272,161	2.66	3,970,928	2.31	3,448,187	(522,741)	0	(522,741)	0	0	0
365.0	OH Conductor & Devices	100,833,806	2.46	2,480,545	2.82	2,843,513	362,968	362,968	0	0	0	0
366.0	UG Conduit	51,299,493	2.71	1,390,233	2.71	1,390,216	(17)	0	(17)	0	0	0
367.0	UG Conductor & Devices	87,962,110	6.38	5,612,109	5.63	4,952,267	(659,842)	(659,842)	0	0	0	0
368.0	Line Transformers	127,879,137	2.00	2,557,587	2.11	2,698,250	140,663	140,663	0	0	0	0
369.1	OH Services	28,537,134	1.69	482,278	2.92	833,284	351,006	0	351,006	0	0	0
369.2	UG Services - Spokane Network	2,806,792	1.59	44,628	2.73	76,625	31,997	31,997	0	0	0	0
369.3	UG Services - Other	46,014,757	1.59	731,635	2.57	1,182,579	450,944	450,944	0	0	0	0
370.0	Meters	27,240,852	1.63	442,853	3.39	1,024,256	581,403	581,403	0	0	0	0
373.1	Street Lighting & Signal Sys-Mercury Vapor	3,089,283	1.08	4,597	1.36	42,014	37,417	37,417	0	0	0	0
373.2	Street Lighting & Signal Sys-UG Conductor	1,318,296	1.23	16,215	1.91	25,179	8,964	8,964	0	0	0	0
373.3	Street Lighting & Signal Sys-Decorative	4,355,411	1.02	44,425	2.45	106,708	62,283	62,283	0	0	0	0
373.4	Street Lighting & Signal Sys-Sodium Vapor	12,047,220	2.82	339,732	3.48	419,243	79,511	79,511	0	0	0	0
	Total	723,983,165	2.79	20,130,740	2.85	20,599,953	469,213	469,213	0	0	0	0
	Total Distribution Plant	1,149,100,147	2.71	31,152,987	2.91	33,446,131	2,293,144	469,213	1,823,931	0	0	0
ELECTRIC GENERAL PLANT - ED AN												
370.0	Meters	157,018	3.28	5,150	3.76	5,904	754	492	262	0	0	0
390.1	Structures & Improvements	3,244,919	1.85	59,918	1.67	54,190	(5,728)	(3,839)	(1,889)	0	0	0

AVISTA UTILITIES
Depreciation Study - EOP Adjustment Summary
For the Year Ended December 31, 2011

Exhibit No.__(DBD-5)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
Account Number	12/31/2011 EOP Plant Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Deprec. (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
Description											
391.1 Computer Equipment	2,260,536	17.67	399,437	21.28	41,368	(358,069)	(240,009)	(118,060)	0	0	0
392.0 Transportation Equipment	924,750	3.70	34,216	1.83	16,923	(17,293)	(11,591)	(5,701)	0	0	0
393.0 Stores Equipment	369,845	2.25	8,321	4.58	16,939	8,618	5,776	2,841	0	0	0
394.0 Tools, Shop & Garage Equipment	1,675,923	4.22	70,724	4.78	80,109	9,385	6,290	3,095	0	0	0
395.0 Laboratory Equipment	776,035	7.72	59,910	13.73	106,550	46,640	31,262	15,378	0	0	0
396.0 Power Operated Equipment	725,185	5.51	39,958	5.79	41,988	2,030	1,361	670	0	0	0
397.0 Communication Equipment	34,772,523	5.84	2,030,957	2.81	977,108	(1,053,849)	(706,384)	(347,465)	0	0	0
398.0 Miscellaneous Equipment	10,859	2.37	257	13.31	1,445	1,188	796	391	0	0	0
Total	44,917,593	6.11	2,708,848	2.99	1,342,524	(1,366,324)	(915,846)	(450,478)	0	0	0
ELECTRIC GENERAL PLANT - ED ID											
390.1 Structures & Improvements	1,968,166	1.85	36,411	1.67	32,868	(3,543)	0	(3,543)	0	0	0
392.0 Transportation Equipment	922,128	3.79	34,949	1.83	16,875	(18,074)	0	(18,074)	0	0	0
393.0 Stores Equipment	14,745	2.25	332	4.58	675	343	0	343	0	0	0
394.0 Tools, Shop & Garage Equipment	370,781	4.22	15,647	4.78	17,723	2,076	0	2,076	0	0	0
395.0 Laboratory Equipment	95,422	7.72	7,367	13.73	13,101	5,734	0	5,734	0	0	0
396.0 Power Operated Equipment	648,761	5.51	35,747	5.79	37,563	1,816	0	1,816	0	0	0
397.0 Communication Equipment	2,724,641	5.38	146,726	2.81	76,352	(70,374)	0	(70,374)	0	0	0
398.0 Miscellaneous Equipment	2,299	2.35	54	13.31	306	252	0	252	0	0	0
Total	6,746,943	4.18	277,233	2.90	195,463	(81,770)	0	(81,770)	0	0	0
ELECTRIC GENERAL PLANT - ED WA											
390.1 Structures & Improvements	487,645	1.85	9,021	1.67	8,144	(877)	(877)	0	0	0	0
391.1 Computer Equipment	990,421	19.83	196,400	21.28	0	(196,400)	(196,400)	0	0	0	0
392.0 Transportation Equipment	1,188,470	3.70	43,973	1.83	21,749	(22,224)	(22,224)	0	0	0	0
393.0 Stores Equipment	10,739	2.25	242	4.58	492	250	250	0	0	0	0
394.0 Tools, Shop & Garage Equipment	1,151,597	4.22	48,597	4.78	55,046	6,449	6,449	0	0	0	0
395.0 Laboratory Equipment	175,888	7.72	13,579	13.73	24,149	10,570	10,570	0	0	0	0
396.0 Power Operated Equipment	1,391,998	5.51	76,699	5.79	80,597	3,898	3,898	0	0	0	0
397.0 Communication Equipment	6,500,595	5.40	351,032	2.81	182,667	(168,365)	(168,365)	0	0	0	0
Total	11,897,353	6.02	739,543	3.13	372,844	(366,699)	(366,699)	0	0	0	0
Total General Electric Plant	63,561,889	5.86	3,725,624	3.01	1,910,831	(1,814,793)	(1,282,545)	(532,248)	0	0	0
Total Electric Plant	2,809,671,827	2.61	73,352,500	2.45	68,745,368	(4,607,132)	(4,131,099)	(476,033)	0	0	0
						-6.3%					
COMMON PLANT											
GENERAL PLANT - CD AA											
389.3 Removing Property of Others	1,709,412	1.16	19,829	1.56	26,667	6,838	3,317	1,632	900	432	557
390.1 Structures & Improvements	55,476,842	1.85	1,026,322	2.00	1,109,537	83,215	40,374	19,859	10,955	5,253	6,773
391.0 Office Furniture & Equipment	8,104,712	9.62	779,673	17.63	1,428,861	649,188	314,970	154,931	85,458	40,984	52,844
391.1 Computer Equipment	34,707,053	19.83	6,882,415	23.70	8,225,572	1,343,157	651,668	320,549	176,812	84,795	109,333
392.0 Transportation Equipment	104,109	3.81	3,967	5.18	5,393	1,426	693	339	188	90	116
394.0 Tools, Shop & Garage Equipment	5,485,532	4.25	233,135	4.93	270,437	37,302	18,098	8,902	4,910	2,355	3,037
395.0 Laboratory Equipment	355,663	3.27	11,630	14.29	50,824	39,194	19,016	9,353	5,159	2,475	3,190
396.0 Power Operated Equipment	554,036	5.73	31,746	3.25	18,006	(13,740)	(6,667)	(3,279)	(1,809)	(867)	(1,118)
397.0 Communication Equipment	8,710,685	7.24	453,019	3.40	296,163	(156,856)	(76,103)	(37,435)	(20,648)	(9,902)	(12,768)
397.2 Communication Equipment-Portable	1,894,717	7.80	147,788	11.95	226,419	78,631	38,150	18,766	10,351	4,964	6,401
397.7 Communication Equipment-Lease	515,853	-	0	0.00	0	0	0	0	0	0	0
398.0 Miscellaneous Equipment	390,402	7.28	28,421	40.48	158,035	129,614	62,886	30,933	17,063	8,183	10,551
Total	118,009,016	8.27	9,617,945	10.01	11,815,914	2,197,969	1,066,402	524,550	289,339	138,762	178,916
GENERAL PLANT - CD AN											
389.3 Removing Property of Others	25,277	1.16	293	1.56	394	101	54	27	13	7	0
389.4 Land Easements	39,787	3.15	1,253	0.39	155	(1,098)	(582)	(287)	(155)	(74)	0
390.1 Structures & Improvements	5,296,854	1.85	97,992	2.00	105,937	7,945	4,211	2,072	1,123	539	0
392.0 Transportation Equipment	207,852	3.81	7,919	5.18	10,767	2,848	1,510	742	403	193	0
393.0 Stores Equipment	1,441,382	3.22	46,413	4.33	62,412	15,999	8,480	4,171	2,263	1,085	0
394.0 Tools, Shop & Garage Equipment	259,701	4.25	9,653	4.93	12,803	3,150	1,670	821	446	213	0
395.0 Laboratory Equipment	180,869	3.27	5,914	14.29	25,846	19,932	10,564	5,197	2,819	1,352	0
396.0 Power Operated Equipment	392,043	5.73	22,464	3.25	12,741	(9,723)	(5,154)	(2,535)	(1,374)	(660)	0
397.0 Communication Equipment	6,646,883	7.24	165,746	3.40	225,994	60,248	31,934	15,708	8,520	4,086	0
397.2 Communication Equipment-Portable	651,784	7.80	50,839	11.95	77,888	27,049	14,337	7,052	3,825	1,835	0
398.0 Miscellaneous Equipment	5,038	7.28	367	40.48	2,039	1,672	887	436	236	113	0
Total	15,147,470	2.72	408,853	3.54	536,976	128,123	67,911	33,404	18,119	8,689	0

AVISTA UTILITIES
Depreciation Study - EOP Adjustment Summary
For the Year Ended December 31, 2011

Exhibit No.__(DBD-5)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2011 EOP Plant Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Deprec. (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
GENERAL PLANT - CD ID												
390.1	Structures & Improvements	4,768,175	1.85	88,211	2.00	95,363	7,152	0	5,655	0	1,497	0
392.0	Transportation Equipment	70,347	3.81	2,680	5.18	3,644	964	0	762	0	202	0
393.0	Stores Equipment	188,321	3.22	6,064	4.33	8,154	2,090	0	1,653	0	437	0
394.0	Tools, Shop & Garage Equipment	9,141	4.25	0	0.00	0	0	0	0	0	0	0
395.0	Laboratory Equipment	3,876	3.27	127	14.29	554	427	0	338	0	89	0
396.0	Power Operated Equipment	518,194	5.73	29,692	3.25	16,841	(12,851)	0	(10,162)	0	(2,689)	0
397.0	Communication Equipment	4,035,597	7.24	292,177	3.40	137,210	(154,967)	0	(122,540)	0	(32,427)	0
397.2	Communication Equipment-Portable	0	-	0	11.95	0	0	0	0	0	0	0
398.0	Miscellaneous Equipment	52	7.26	4	40.48	21	17	0	14	0	3	0
	Total	9,593,703	4.39	418,955	2.73	261,787	(157,168)	0	(124,280)	0	(32,888)	0
GENERAL PLANT - CD WA												
390.1	Structures & Improvements	7,178,151	1.85	132,796	2.00	143,563	10,767	8,514	0	2,253	0	0
392.0	Transportation Equipment	51,694	3.81	1,970	5.18	2,678	708	561	0	147	0	0
393.0	Stores Equipment	143,165	3.22	4,610	4.33	6,199	1,589	1,257	0	332	0	0
394.0	Tools, Shop & Garage Equipment	35,984	-	0	0.00	0	0	0	0	0	0	0
395.0	Laboratory Equipment	12,143	3.27	397	14.29	1,735	1,338	1,058	0	280	0	0
396.0	Power Operated Equipment	282,690	5.73	16,198	3.25	9,187	(7,011)	(5,544)	0	(1,467)	0	0
397.0	Communication Equipment	464,257	-	0	3.40	0	0	0	0	0	0	0
397.2	Communication Equipment-Portable	0	-	0	11.95	0	0	0	0	0	0	0
398.0	Miscellaneous Equipment	39	7.30	3	40.48	16	13	11	0	2	0	0
	Total	8,168,123	2.09	155,974	2.00	163,378	7,404	5,857	0	1,547	0	0
	Total Common Plant	150,918,312	7.02	10,601,727	8.47	12,778,055	2,176,328	1,140,170	433,674	309,005	114,563	178,916
	Total Electric and Common Plant	2,960,590,139	2.84	83,954,227	2.75	81,523,423	(2,430,804)	(2,990,929)	(42,359)	309,005	114,563	178,916
GAS PLANT												
UNDERGROUND STORAGE												
350.2	Rights of Way	59,812	1.69	1,011	1.85	1,107	96	0	0	67	30	0
351.1	Structures & Improvements	841,323	1.44	12,115	1.51	12,704	589	0	0	409	180	0
351.2	Compressor Station	282,549	1.44	4,069	1.38	3,899	(170)	0	0	(118)	(52)	0
351.3	Measuring & Regulating Station	52,850	1.44	761	1.37	724	(37)	0	0	(26)	(12)	0
351.4	Office	110,236	1.44	1,587	1.60	1,764	177	0	0	123	54	0
351.41	Pump House	61,656	1.44	888	1.37	845	(43)	0	0	(30)	(13)	0
352.0	Storage Wells	12,567,367	1.73	217,415	1.15	144,525	(72,890)	0	0	(50,718)	(22,173)	0
352.2	Reservoirs	203,330	2.35	4,778	2.36	4,799	21	0	0	14	6	0
352.3	Cushion Natural Gas	5,359,690	1.88	100,762	0.42	22,511	(78,251)	0	0	(54,447)	(23,804)	0
353.0	Lines	1,044,477	2.36	24,650	1.51	15,772	(8,878)	0	0	(6,177)	(2,700)	0
354.0	Compressor Station Equipment	11,374,727	1.81	205,883	1.87	212,707	6,824	0	0	4,749	2,076	0
355.0	Measuring & Regulating Equipment	173,784	4.88	8,481	27.71	48,155	39,674	0	0	27,605	12,069	0
356.0	Purification Equipment	407,617	2.35	9,579	1.36	5,544	(4,035)	0	0	(2,807)	(1,228)	0
357.0	Other Equipment	1,477,940	2.01	29,707	2.20	32,515	2,808	0	0	1,954	854	0
	Total	34,017,358	1.83	621,686	1.49	507,571	(114,115)	0	0	(79,402)	(34,713)	0
DISTRIBUTION PLANT - GD AN												
375.0	Structures & Improvements	22,254	1.96	436	1.83	407	(29)	0	0	(20)	(9)	0
376.0	Mains	2,512,521	1.81	45,477	2.39	60,049	14,572	0	0	10,133	4,439	0
378.0	Measuring/Regulating Station Equipment	57,440	3.06	1,758	3.58	2,056	298	0	0	208	90	0
379.0	Measuring/Regulating City Gate Equipment	60,967	3.08	1,878	2.87	1,750	(128)	0	0	(89)	(39)	0
	Total	2,653,182	1.87	49,549	2.42	64,262	14,713	0	0	10,232	4,481	0
DISTRIBUTION PLANT - IDAHO												
374.4	Land - Easements	63,135	1.28	808	2.01	1,269	461	0	0	0	461	0
375.0	Structures & Improvements	267,235	1.96	5,238	1.83	4,890	(348)	0	0	0	(348)	0
376.0	Mains	78,569,117	1.81	1,422,101	2.39	1,877,802	455,701	0	0	0	455,701	0
378.0	Measuring/Regulating Station Equipment	2,013,527	3.06	61,614	3.58	72,084	10,470	0	0	0	10,470	0
379.0	Measuring/Regulating City Gate Equipment	4,144,741	3.08	127,658	2.87	118,954	(8,704)	0	0	0	(8,704)	0
380.0	Services	47,435,736	2.77	1,314,336	2.42	1,147,945	(166,391)	0	0	0	(166,391)	0
381.0	Meters	20,524,890	3.20	656,924	2.76	589,064	(67,860)	0	0	0	(67,860)	0
385.0	Measuring/Regulating Industrial Equipment	604,938	1.85	11,191	1.88	11,373	182	0	0	0	182	0
	Total	153,623,319	2.34	3,599,870	2.49	3,823,381	223,511	0	0	0	223,511	0
DISTRIBUTION PLANT - WASHINGTON												
374.4	Land - Easements	1,098	1.28	14	2.01	22	8	0	0	8	0	0

AVISTA UTILITIES
Depreciation Study - EOP Adjustment Summary
For the Year Ended December 31, 2011

Exhibit No.__(DBD-5)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	12/31/2011 EOP Plant Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Deprec. (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
375.0	Structures & Improvements	514,388	1.96	10,082	1.83	9,413	(669)	0	0	(669)	0	0
376.0	Mains	143,812,557	1.81	2,603,624	2.39	3,437,120	833,496	0	0	833,496	0	0
378.0	Measuring/Regulating Station Equipment	3,116,600	3.06	95,368	3.58	111,574	16,206	0	0	16,206	0	0
379.0	Measuring/Regulating City Gate Equipment	1,736,060	3.08	53,471	2.87	49,825	(3,646)	0	0	(3,646)	0	0
380.0	Services	96,616,244	2.78	2,685,235	2.42	2,338,113	(347,122)	0	0	(347,122)	0	0
381.0	Meters	42,154,363	3.23	1,361,416	3.24	1,209,830	(151,586)	0	0	(151,586)	0	0
385.0	Measuring/Regulating Industrial Equipment	2,227,647	2.43	54,132	1.88	41,880	(12,252)	0	0	(12,252)	0	0
	Total	290,178,957	2.37	6,863,342	2.48	7,197,777	334,435	0	0	334,435	0	0
	Total Gas Distribution Plant	446,455,458	2.35	10,512,761	2.48	11,085,420	572,659	0	0	344,667	227,992	0
GAS GENERAL PLANT - GD AN												
392.0	Transportation Equipment	76,949	5.04	3,878	4.34	3,340	(538)	0	0	(364)	(174)	0
394.0	Tools, Shop & Garage Equipment	411,689	14.31	58,926	4.00	16,468	(42,458)	0	0	(28,696)	(13,762)	0
395.0	Laboratory Equipment	119,462	4.54	5,424	16.74	19,998	14,574	0	0	9,850	4,724	0
396.0	Power Operated Equipment	54,550	6.18	3,371	1.30	709	(2,662)	0	0	(1,799)	(863)	0
	Total	662,650	10.77	71,599	6.11	40,515	(31,084)	0	0	(21,009)	(10,075)	0
GAS GENERAL PLANT - GD ID												
392.0	Transportation Equipment	158,947	5.00	7,947	4.34	6,898	(1,049)	0	0	0	(1,049)	0
394.0	Tools, Shop & Garage Equipment	444,947	4.69	20,868	4.00	17,798	(3,070)	0	0	0	(3,070)	0
395.0	Laboratory Equipment	22,304	4.54	1,013	16.74	3,734	2,721	0	0	0	2,721	0
396.0	Power Operated Equipment	161,288	6.18	9,968	1.30	2,097	(7,871)	0	0	0	(7,871)	0
397.0	Communication Equipment	434,017	4.36	18,923	2.86	12,413	(6,510)	0	0	0	(6,510)	0
	Total	1,221,503	4.87	58,719	3.52	42,940	(15,779)	0	0	0	(15,779)	0
GAS GENERAL PLANT - GD WA												
390.1	Structures & Improvements	1,879,442	2.96	55,631	3.53	66,344	10,713	0	0	10,713	0	0
392.0	Transportation Equipment	260,895	5.00	13,045	4.34	11,323	(1,722)	0	0	(1,722)	0	0
393.0	Stores Equipment	84,271	3.93	3,312	4.65	3,919	607	0	0	607	0	0
394.0	Tools, Shop & Garage Equipment	1,013,944	4.69	47,554	4.00	40,558	(6,996)	0	0	(6,996)	0	0
395.0	Laboratory Equipment	68,391	4.54	3,105	16.74	11,449	8,344	0	0	8,344	0	0
396.0	Power Operated Equipment	894,939	6.18	55,307	1.30	11,634	(43,673)	0	0	(43,673)	0	0
397.0	Communication Equipment	519,102	4.36	22,633	2.86	14,846	(7,787)	0	0	(7,787)	0	0
	Total	4,720,984	4.43	200,587	3.39	160,073	(40,514)	0	0	(40,514)	0	0
	Total Gas General Plant	6,605,137	5.01	330,905	3.69	243,528	(87,377)	0	0	(61,523)	(25,854)	0
	Total Gas Plant WA/ID	487,077,953	2.35	11,465,352	2.43	11,836,519	371,167	0	0	203,742	167,425	0
							3.2%					
COMMON GAS GENERAL PLANT - GD AA												
391.0	Office Furniture & Equipment	378,871	9.62	36,447	6.49	24,589	(11,858)	0	0	(5,656)	(2,713)	(3,490)
391.1	Computer Equipment	50,574	19.83	10,029	21.60	10,924	895	0	0	427	205	263
394.0	Tools, Shop & Garage Equipment	1,118,587	5.11	57,160	5.06	56,601	(559)	0	0	(267)	(128)	(164)
395.0	Laboratory Equipment	82,554	4.49	3,707	7.16	5,911	2,204	0	0	1,052	504	648
397.0	Communication Equipment	992,854	5.13	50,933	3.84	38,126	(12,807)	0	0	(6,109)	(2,929)	(3,768)
	Total	2,623,440	5.93	158,276	5.19	136,151	(22,125)	0	0	(10,553)	(5,061)	(6,511)
	Subtotal of Gas & Common (incl. CD Accts. above)	3,450,291,532	2.77	95,577,855	2.71	93,496,093	(2,081,762)	(2,990,929)	(42,359)	502,194	276,927	172,405
GAS PLANT - OREGON												
UNDERGROUND STORAGE												
351.2	Compressor Station	1,044	1.44	(33)	1.92	20	53	0	0	0	0	53
351.4	Office	16,383	1.44	236	1.93	316	80	0	0	0	0	80
352.0	Storage Wells	903,208	1.73	15,626	2.02	18,245	2,619	0	0	0	0	2,619
352.2	Reservoirs	1,464,162	2.35	34,408	2.21	32,358	(2,050)	0	0	0	0	(2,050)
352.3	Cushion Natural Gas	450,620	1.88	8,472	1.80	8,111	(361)	0	0	0	0	(361)
353.0	Lines	62,304	2.36	1,470	1.80	1,121	(349)	0	0	0	0	(349)
354.0	Compressor Station Equipment	2,846,545	1.81	51,522	2.02	57,500	5,978	0	0	0	0	5,978
357.0	Other Equipment	7,206	2.01	145	2.47	178	33	0	0	0	0	33
	Total	5,751,472	1.90	111,846	2.05	117,849	6,003	0	0	0	0	6,003
DISTRIBUTION PLANT												
374.4	Land - Easements	96,478	1.28	1,235	2.01	1,939	704	0	0	0	0	704
375.0	Structures & Improvements	266,430	2.25	5,995	1.85	4,929	(1,066)	0	0	0	0	(1,066)

AVISTA UTILITIES
Depreciation Study - EOP Adjustment Summary
For the Year Ended December 31, 2011

Exhibit No.__(DBD-5)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
Account Number	12/31/2011 EOP Plant Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Deprec. (EOP)	Increase or (Decrease)	Washington Electric Allocation	Idaho Electric Allocation	Washington Natural Gas Allocation	Idaho Natural Gas Allocation	Oregon Natural Gas Allocation
Description											
376.0 Mains	137,622,630	1.31	1,802,856	2.08	2,862,551	1,059,695	0	0	0	0	1,059,695
378.0 Measuring/Regulating Station Equipment	3,833,194	1.44	55,352	2.97	113,846	58,494	0	0	0	0	58,494
379.0 Measuring/Regulating City Gate Equipment	1,473,012	1.45	21,424	2.76	40,655	19,231	0	0	0	0	19,231
380.0 Services	58,154,066	1.78	1,035,142	1.83	1,064,219	29,077	0	0	0	0	29,077
381.0 Meters	34,510,341	2.34	807,542	3.30	1,100,880	293,338	0	0	0	0	293,338
385.0 Measuring/Regulating Industrial Equipment	1,212,864	0.65	7,884	1.29	15,646	7,762	0	0	0	0	7,762
387.0 Other Equipment	539	-	0	0.00	0	0	0	0	0	0	0
Total	<u>237,169,554</u>	1.58	<u>3,737,430</u>	2.19	<u>5,204,665</u>	<u>1,467,235</u>	0	0	0	0	<u>1,467,235</u>
GAS GENERAL PLANT											
390.1 Structures & Improvements	3,253,466	0.62	20,009	1.72	55,960	35,951	0	0	0	0	35,951
392.0 Transportation Equipment	32,132	3.44	1,105	0.80	257	(848)	0	0	0	0	(848)
393.0 Stores Equipment	57,227	4.22	2,415	4.89	2,798	383	0	0	0	0	383
394.0 Tools, Shop & Garage Equipment	886,707	9.20	81,577	5.35	47,439	(34,138)	0	0	0	0	(34,138)
395.0 Laboratory Equipment	187,966	12.41	23,327	17.63	33,138	9,811	0	0	0	0	9,811
396.0 Power Operated Equipment	43,834	3.66	1,604	3.56	1,560	(44)	0	0	0	0	(44)
397.0 Communication Equipment	953,293	14.67	139,873	6.71	63,966	(75,907)	0	0	0	0	(75,907)
398.0 Miscellaneous Equipment	2,367	4.18	99	5.07	120	21	0	0	0	0	21
Total	<u>5,416,992</u>	4.99	<u>270,009</u>	3.79	<u>205,238</u>	<u>(64,771)</u>	0	0	0	0	<u>(64,771)</u>
TOTAL PLANT STUDIED	<u>3,698,629,550</u>		<u>99,697,140</u>		<u>99,023,845</u>	<u>(673,295)</u>	<u>(2,990,929)</u>	<u>(42,359)</u>	<u>502,194</u>	<u>276,927</u>	<u>1,580,872</u>

Note: Accrual rate for the new CIS System installed during 2013 will be 6.67%

AVISTA UTILITIES
For the Year Ended December 31, 2011

Exhibit No.__(DBD-5)

Electric:		Current Parameters			Proposed Parameters		
Account Number		Average Service Life	Curve	Net Salvage	Average Service Life	Curve	Net Salvage
Steam Production Plant							
310.3	Removing Other Property		SQ	0		SQ	0
310.4	Easements		SQ	0		SQ	0
311.0	Structures & Improvements	65	S1.5	(5)	70	S1.5	(10)
311.1	Structures & Improvements - Landfill	50	S3	0	50	S3	0
312.0	Boiler Plant Equipment	60	R1	(10)	60	R1	(10)
314.0	Turbogenerator Units	50	O1	(10)	40	R0.5	(5)
315.0	Accessory Electric Equipment	55	S1.5	(5)	50	R3	0
316.0	Misc. Power Plant Equipment	50	R2	0	53	R2	0
Hydraulic Production Plant							
330.3	Removing Property of Others	100	R4	0	100	R4	0
330.31	Removing Property of Others-Conservation				100	R4	0
330.4	Land Easements	75	R3	0	75	R3	0
330.41	Land Easements-Conservation	75	R3	0	75	R3	0
331.0	Structures & Improvements	110	R0.5	(5)	110	R2	(20)
331.1	Structures & Improvements-Fish & Wildlife	50	R2.5	0	50	S2.5	0
331.2	Structures & Improvements-Recreation	50	R1	0	50	S0.5	(5)
331.26	Structures & Improvements-Rec Info	50	R1	0	45	R2.5	0
332.0	Reservoirs, Dams & Waterways	100	R1.5	0	100	R1	0
332.1	Reservoirs, Dams & Waterways-Fish & Wildlife	60	S1	0	60	S1	0
332.15	Reservoirs, Dams & Waterways-Fish & Wildlife	60	S1	0	60	S1	0
332.2	Reservoirs, Dams & Waterways-Recreation	60	S1	0	60	S1	0
333.0	Waterwheels, Turbines & Generators	60	R1.5	(5)	65	R1.5	(10)
334.0	Accessory Electric Equipment	45	R2.5	0	38	R2.5	(5)
335.0	Misc. Power Plant Equipment	65	R1	0	65	R1.5	0
335.1	Misc. Power Plant Equipment-Fish & Wildlife	40	R3	0	40	R3	0
335.2	Misc. Power Plant Equipment-Recreation	40	R3	0	40	R3	0
336.0	Roads, Railroads & Bridges	60	S2.5	0	55	S2	0
Other Production Plant							
341.0	Structures & Improvements		SQ	0	55	S4	0
342.0	Fuel Holders, Producers & Access.	55	R3	0	55	R3	(10)
343.0	Prime Movers	50	S2.5	0	55	S2.5	0
344.0	Generators	45	R3	0	45	R1	0
344.01	Generators - Solar				25	S2.5	0
345.0	Accessory Electric Equipment	40	S1.5	0	20	S2	(5)
346.0	Miscellaneous Equipment		SQ	0	35	R3	0
Electric Transmission Plant							
350.3	Removing Property of Others	75	R4	0	75	R4	0
350.4	Land Rights	75	R4	0	75	R4	0
352.0	Structures & Improvements	60	R4	(5)	60	S2	(5)
353.0	Station Equipment	47	R3	(15)	45	R2.5	(10)
354.0	Towers & Fixtures	70	S3	(20)	70	R4	(15)
355.0	Poles & Fixtures	60	R3	(30)	65	R2.5	(15)
356.0	OH Conductor & Devices	60	R3	(10)	65	R2.5	(10)
357.0	UG Conduit	60	R4	0	60	R4	0
358.0	UG Conductor & Devices	55	S3	0	50	S2	0
359.0	Roads & Trails	65	R4	0	65	R4	0
Electric Distribution Plant							
360.4	Land - Easements				75	R4	0
361.0	Structures & Improvements	55	R3	(10)	60	R2.5	(10)
362.0	Station Equipment	42	R1.5	(10)	45	R1.5	0
364.0	Poles, Towers & Fixtures	50	R2.5	(25)	55	R2.5	(25)
365.0	OH Conductor & Devices	50	R2.5	(15)	50	R3	(20)
366.0	UG Conduit	45	R3	(10)	50	S2	(25)
367-ID	UG Conductor & Devices	35	S2	(15)	28	S2	(20)
367-WA	UG Conductor & Devices	28	L4	(15)	28	S2	(20)
368.0	Line Transformers	44	R2	(5)	44	R2	(5)

AVISTA UTILITIES
For the Year Ended December 31, 2011

Exhibit No.__(DBD-5)

369.1	Services	60	R3	(15)	55	R4	(40)
369.2	Undergrd Services	60	R3	(15)	55	R4	(40)
369.3	Undergrd Services - Other	60	R3	(15)	55	R4	(40)
370.1	Meters - ID	38	S1	0	18	L0.5	0
370.2	Meters - ID AMR	38	S1	0	15	S2.5	0
370.2	Meters - WA	38	S1	0	35	S0	0
373.1	Mercury Vapor	32	R2.5	(15)	35	R2.5	(25)
373.2	Undergrd Conductor	32	R2.5	(15)	35	R2.5	(25)
373.3	Decorative & Metal Standards	32	R2.5	(15)	35	R2.5	(25)
373.4	High Pressure Sodium Vapor Lights	32	R2.5	(5)	35	R2.5	(30)
Electric General Plant							
390.1	Structures & Improvements	55	S2	(5)	48	S2	(5)
391.1	Computer Equipment	5	SQ	0	5	SQ	0
392.0	Transportation Equipment	11	S3	10	15	L2.5	20
393.0	Stores Equipment	25	SQ	0	25	SQ	0
394.0	Tools, Shop & Garage Equipment	20	SQ	0	20	SQ	0
395.0	Laboratory Equipment	15	SQ	0	15	SQ	0
396.0	Power Operated Equipment	15	L2	10	16	S0.5	5
397.0	Communication Equipment	15	SQ	0	15	SQ	0
398.0	Miscellaneous Equipment	10	SQ	0	10	SQ	0
Gas Underground Storage							
350.2	Rights of Way	50	R3	0	50	R3	0
351.1	Structures & Improvements	55	S2.5	(5)	55	S2.5	(5)
351.2	Compressor Station	55	S2.5	(5)	55	S2.5	(5)
351.3	Measuring & Regulating Station	55	S2.5	(5)	55	S2.5	(5)
351.4	Office	55	S2.5	(5)	55	S2.5	(5)
351.4	Pump House	55	S2.5	(5)	55	S2.5	(5)
352.0	Storage Wells	50	R3	(10)	50	R3	0
352.2	Reservoirs	45	R3	0	45	R4	0
352.3	Cushion Natural Gas	50	R4	0	50	R4	0
353.0	Lines	55	S2.5	(25)	55	S2.5	0
354.0	Compressor Station Equipment	45	S4	(10)	50	S2.5	0
355.0	Measuring & Regulating Equipment	35	R3	(10)	35	R3	0
356.0	Purification Equipment	30	S3	0	30	S3	0
357.0	Other Equipment	40	S2.5	0	40	R2	0
Gas Distribution Plant							
374.4	Land - Easements				50	R3	0
375.0	Structures & Improvements	50	R2.5	(5)	50	R2.5	0
376.0	Mains	65	R3	(25)	55	R2.5	(30)
378.0	Measuring/Regulating Station Equipment	36	R1.5	(5)	35	R1.5	(15)
379.0	Measuring/Regulating City Gate Equipment	36	R2	(5)	40	S0.5	(15)
380.0	Services	45	R4	(25)	45	R2.5	(20)
381.0	Meters	40	S2.5	(10)	36	R1.5	(2)
385.0	Measuring/Regulating Industrial Equipment	45	R3	(5)	50	R2	(15)
Gas General Plant							
390.1	Structures & Improvements	35	S.05	(5)	30	S1	0
392.0	Transportation Equip Class 7&8	11	S3	5	15	L2.5	10
393.0	Stores Equipment	25	SQ	0	25	SQ	0
394.0	Tools, Shop & Garage Equipment	20	SQ	0	20	SQ	0
395.0	Laboratory Equipment	15	SQ	0	15	SQ	0
396.0	Power Operated Equip	15	L2	10	16	S0.5	20
397.0	Communication Equipment	15	SQ	0	15	SQ	0
398.0	Miscellaneous Equipment						
GAS PLANT - OREGON							
Natural Gas Storage and Processing Plant							
351.2	Compressor Station				55	S2.5	(5)
351.4	Office				55	S2.5	(5)
352.0	Storage Wells				50	R3	0

AVISTA UTILITIES
For the Year Ended December 31, 2011

Exhibit No.__(DBD-5)

352.2	Reservoirs					45	R4	0
352.3	Non-Recoverable					50	R4	0
353.0	Lines					55	S2.5	0
354.0	Compressor Station					50	S2.5	0
357.0	Other Equipment					40	R2	0
	DISTRIBUTION PLANT							
374.4	Land - Easements					50	R3	0
375.0	Structures & Improvements	50	R2.5	(5)		50	R2.5	0
376.0	Mains	65	R3	(25)		55	R2.5	(30)
378.0	Measuring/Regulating Station Equipment	36	R1.5	(5)		35	R1.5	(15)
379.0	Measuring/Regulating City Gate Equipment	36	R2	(5)		40	S0.5	(15)
380.0	Services	45	R4	(25)		45	R2.5	(20)
381.0	Meters	40	S2.5	(10)		36	R1.5	(2)
385.0	Measuring/Regulating Industrial Equipment	45	R3	(5)		50	R2	(15)
387.0	Other Equipment	15	R4	0		12	S3	0
	GAS GENERAL PLANT							
390.1	Structures & Improvements	35	S0.5	(5)		30	S1	0
391.1	Computer Equipment	5	SQ	0		5	SQ	0
393.0	Stores Equipment	25	SQ	0		25	SQ	0
394.0	Tools, Shop & Garage Equipment	20	SQ	0		20	SQ	0
395.0	Laboratory Equipment	15	SQ	0		15	SQ	0
396.0	Power Operated Equipment	15	L2	10		16	S0.5	20
397.0	Communication Equipment	15	SQ	0		15	SQ	0
397.2	Communication Equipment - Portable	10	SQ	0		10	SQ	0
Note:	Accrual rate for the new CIS System installed in 2013 will be 6.67%							